

# LAMPIRAN

## LAMPIRAN 1

### DATA PERUSAHAAN SAMPEL

No.	Kode	Nama Perusahaan
1	ADMG	Polychem Indonesia Tbk.
2	AISA	Tiga Pilar Sejahtera Tbk.
3	AKPI	Argha Karya Prima Industry Tbk.
4	APEX	Apexindo Pratama Duta Tbk.
5	APOL	Arpeni Pratama Ocean Line Tbk.
6	ARII	Atlas Resources Tbk.
7	BCIC	Bank Mutiara Tbk.
8	BTEK	Bumi Teknokultura Unggul Tbk.
9	BUMI	Bumi Resources Tbk.
10	CMNP	Citra Marga Nusaphala Persada Tbk.
11	CPGT	Citra Maharlika Nusantara Corpora Tbk.
12	ELTY	Bakrieland Development Tbk.
13	ENRG	Energi Mega Persada Tbk.
14	ETWA	Eterindo Wahanatama Tbk.
15	GMCW	Grahamas Citrawisata Tbk.
16	GTBO	Garda Tujuh Buana Tbk.
17	GPRA	Perdana Gapura Prima Tbk.
18	HITS	Humpuss Intermoda Transportasi Tbk.
19	INPP	Indonesian Paradise Property Tbk.
20	ISAT	Indosat Tbk.
21	JTPE	Jasuindo Tiga Perkasa Tbk.
22	KRAS	Krakatau Steel (Persero) Tbk.
23	LCGP	Laguna Cipta Griya Tbk.
24	LMAS	Limas Centric Indonesia Tbk.
25	LRNA	Eka Sari Lorena Transport Tbk.
26	MDRN	Modern Internasional Tbk.
27	MITI	Mitra Investindo Tbk.
28	MTFN	Capitalinc Investment Tbk.
29	MYRX	Hanson International Tbk.
30	NOBU	Bank Nationainobu
31	PRAS	Prima Alloy Steel Universal Tbk.
32	SAFE	Steady Safe Tbk.
33	SIPD	Sierad Produce Tbk.
34	SMDR	Samudera Indonesia Tbk.
35	SMMA	Sinarmas Multiartha Tbk.
36	SSTM	Sunson Textile Manufacture Tbk.
37	SUGI	Sugih Energy Tbk.
38	SULI	Sumalindo Lestari Jaya Tbk.

39	UNSP	Bakrie Sumatra Plantations Tbk.
40	VOKS	Voksel Electric Tbk.

## LAMPIRAN 2

### DATA VARIABEL INDEPENDEN

#### A. Variabel Kompetensi

NO.	KODE	TAHUN	KOMPETENSI		
			BERKOMPETENSI	J.ANGGOTA	RASIO
1	ADMG	2012	2	3	67%
2	APOL	2012	1	3	33%
3	ARII	2012	1	3	33%
4	BCIC	2012	3	4	75%
5	ELTY	2012	3	3	100%
6	ENRG	2012	2	3	67%
7	HITS	2012	1	3	33%
8	ISAT	2012	2	5	40%
9	KRAS	2012	2	3	67%
10	LMAS	2012	1	3	33%
11	MDRN	2012	2	3	67%
12	MTFN	2012	1	3	33%
13	NOBU	2012	2	4	50%
14	PRAS	2012	2	3	67%
15	SAFE	2012	3	3	100%
16	SIPD	2012	1	3	33%
17	SMDR	2012	2	3	67%
18	SMMA	2012	2	3	67%
19	SSTM	2012	1	3	33%
20	SULI	2012	3	3	100%
21	UNSP	2012	1	3	33%
22	AISA	2013	1	3	33%
23	APOL	2013	1	3	33%
24	BCIC	2013	3	4	75%
25	BTEK	2013	2	3	67%
26	ELTY	2013	2	3	67%
27	GMCW	2013	1	3	33%
28	GTBO	2013	1	3	33%
29	HITS	2013	1	3	33%
30	INPP	2013	2	3	67%
31	ISAT	2013	1	5	20%
32	LCGP	2013	1	3	33%
33	MITI	2013	1	3	33%

34	SAFE	2013	3	3	100%
35	APEX	2014	1	3	33%
36	AISA	2014	2	4	50%
37	AKPI	2014	2	3	67%
38	APOL	2014	1	3	33%
39	BUMI	2014	2	3	67%
40	CMNP	2014	3	4	75%
41	CPGT	2014	2	3	67%
42	ELTY	2014	2	3	67%
43	ENRG	2014	2	3	67%
44	ETWA	2014	2	3	67%
45	GMCW	2014	1	3	33%
46	GPRA	2014	1	3	33%
47	HITS	2014	1	3	33%
48	JTPE	2014	3	3	100%
49	LCGP	2014	1	3	33%
50	LRNA	2014	1	3	33%
51	MTFN	2014	1	3	33%
52	MYRX	2014	2	3	67%
53	SAFE	2014	2	3	67%
54	SUGI	2014	1	2	50%
55	VOKS	2014	2	3	67%

## B. VARIABEL ANGGOTA & RAPAT

<b>NO.</b>	<b>KODE</b>	<b>TAHUN</b>	<b>ANGGOTA</b>	<b>RAPAT</b>
1	ADMG	2012	3	4
2	APOL	2012	3	2
3	ARII	2012	3	8
4	BCIC	2012	4	13
5	ELTY	2012	3	9
6	ENRG	2012	3	9
7	HITS	2012	3	4
8	ISAT	2012	3	6
9	KRAS	2012	3	3
10	LMAS	2012	3	2
11	MDRN	2012	3	6
12	MTFN	2012	3	4
13	NOBU	2012	4	6
14	PRAS	2012	3	4
15	SAFE	2012	3	3
16	SIPD	2012	3	6
17	SMDR	2012	3	10
18	SMMA	2012	3	4
19	SSTM	2012	3	4
20	SULI	2012	3	9
21	UNSP	2012	3	4
22	AISA	2013	3	3
23	APOL	2013	3	3
24	BCIC	2013	4	22
25	BTEK	2013	3	12
26	ELTY	2013	3	14
27	GMCW	2013	3	6
28	GTBO	2013	3	4
29	HITS	2013	3	12
30	INPP	2013	3	5
31	ISAT	2013	5	5
32	LCGP	2013	3	4
33	MITI	2013	3	4
34	SAFE	2013	3	3
35	APEX	2014	3	5
36	AISA	2014	4	3
37	AKPI	2014	3	3

38	APOL	2014	3	3
39	BUMI	2014	3	8
40	CMNP	2014	4	11
41	CPGT	2014	3	5
42	ELTY	2014	3	11
43	ENRG	2014	3	4
44	ETWA	2014	3	4
45	GMCW	2014	3	5
46	GPRA	2014	3	4
47	HITS	2014	3	8
48	JTPE	2014	3	4
49	LCGP	2014	3	4
50	LRNA	2014	3	2
51	MTFN	2014	3	4
52	MYRX	2014	3	6
53	SAFE	2014	3	3
54	SUGI	2014	2	4
55	VOKS	2014	3	6

### C. VARIABEL INDEPENDENSI

NO.	KODE	TAHUN	INDEPENDENSI		
			BERINDEPENDENSI	J.ANGGOTA	RASIO
1	ADMG	2012	2	3	67%
2	APOL	2012	1	3	33%
3	ARII	2012	2	3	67%
4	BCIC	2012	2	4	50%
5	ELTY	2012	2	3	67%
6	ENRG	2012	2	3	67%
7	HITS	2012	2	3	67%
8	ISAT	2012	2	5	40%
9	KRAS	2012	2	3	67%
10	LMAS	2012	2	3	67%
11	MDRN	2012	2	3	67%
12	MTFN	2012	2	3	67%
13	NOBU	2012	3	4	75%
14	PRAS	2012	2	3	67%
15	SAFE	2012	2	3	67%
16	SIPD	2012	2	3	67%
17	SMDR	2012	2	3	67%
18	SMMA	2012	2	3	67%
19	SSTM	2012	2	3	67%
20	SULI	2012	2	3	67%
21	UNSP	2012	2	3	67%
22	AISA	2013	2	3	67%
23	APOL	2013	1	3	33%
24	BCIC	2013	2	4	50%
25	BTEK	2013	2	3	67%
26	ELTY	2013	2	3	67%
27	GMCW	2013	2	3	67%
28	GTBO	2013	2	3	67%
29	HITS	2013	2	3	67%
30	INPP	2013	2	3	67%
31	ISAT	2013	2	5	40%
32	LCGP	2013	2	3	67%
33	MITI	2013	2	3	67%
34	SAFE	2013	2	3	67%
35	APEX	2014	2	3	67%
36	AISA	2014	3	4	75%



37	AKPI	2014	2	3	67%
38	APOL	2014	1	3	33%
39	BUMI	2014	2	3	67%
40	CMNP	2014	3	4	75%
41	CPGT	2014	2	3	67%
42	ELTY	2014	2	3	67%
43	ENRG	2014	2	3	67%
44	ETWA	2014	2	3	67%
45	GMCW	2014	2	3	67%
46	GPRA	2014	2	3	67%
47	HITS	2014	2	3	67%
48	JTPE	2014	2	3	67%
49	LCGP	2014	2	3	67%
50	LRNA	2014	2	3	67%
51	MTFN	2014	2	3	67%
52	MYRX	2014	2	3	67%
53	SAFE	2014	2	3	67%
54	SUGI	2014	1	2	50%
55	VOKS	2014	2	3	67%

**D. VARIABEL UKURAN KAP DAN TIPE PERUSAHAAN**

<b>NO.</b>	<b>KODE</b>	<b>TAHUN</b>	<b>UKURAN KAP</b>	<b>TIPE PERUSAHAAN</b>
1	ADMG	2012	1	0
2	APOL	2012	1	0
3	ARII	2012	1	0
4	BCIC	2012	0	1
5	ELTY	2012	0	0
6	ENRG	2012	0	0
7	HITS	2012	1	0
8	ISAT	2012	1	0
9	KRAS	2012	1	0
10	LMAS	2012	0	0
11	MDRN	2012	1	0
12	MTFN	2012	0	0
13	NOBU	2012	0	1
14	PRAS	2012	0	0
15	SAFE	2012	0	0
16	SIPD	2012	0	0
17	SMDR	2012	1	0
18	SMMA	2012	0	1
19	SSTM	2012	0	0
20	SULI	2012	1	0
21	UNSP	2012	0	0
22	AISA	2013	0	0
23	APOL	2013	0	0
24	BCIC	2013	0	1
25	BTEK	2013	0	0
26	ELTY	2013	0	0
27	GMCW	2013	0	0
28	GTBO	2013	0	0
29	HITS	2013	1	0
30	INPP	2013	0	0
31	ISAT	2013	1	0
32	LCGP	2013	0	0
33	MITI	2013	0	0
34	SAFE	2013	0	0
35	APEX	2014	1	0
36	AISA	2014	0	0
37	AKPI	2014	1	0

38	APOL	2014	0	0
39	BUMI	2014	0	0
40	CMNP	2014	1	0
41	CPGT	2014	0	0
42	ELTY	2014	0	0
43	ENRG	2014	1	0
44	ETWA	2014	0	0
45	GMCW	2014	0	0
46	GPRA	2014	0	0
47	HITS	2014	1	0
48	JTPE	2014	0	0
49	LCGP	2014	0	0
50	LRNA	2014	0	0
51	MTFN	2014	0	0
52	MYRX	2014	1	0
53	SAFE	2014	0	0
54	SUGI	2014	0	0
55	VOKS	2014	0	0

**LAMPIRAN 3****VARIABEL AUDIT REPORT LAG**

<b>NO.</b>	<b>KODE</b>	<b>TAHUN</b>	<b>TANGGAL TUTUP BUKU</b>	<b>TANGGAL LAP.AUDIT</b>	<b>ARLAG</b>
1	ADMG	2012	31 Desember 2012	28 Mei 2013	148
2	APOL	2012	31 Desember 2012	1 Mei 2013	121
3	ARII	2012	31 Desember 2012	5 Juni 2013	156
4	BCIC	2012	31 Desember 2012	15 April 2013	105
5	ELTY	2012	31 Desember 2012	1 Juni 2013	152
6	ENRG	2012	31 Desember 2012	7 Mei 2013	127
7	HITS	2012	31 Desember 2012	7 Mei 2013	127
8	ISAT	2012	31 Desember 2012	29 April 2013	119
9	KRAS	2012	31 Desember 2012	11 April 2013	101
10	LMAS	2012	31 Desember 2012	10 April 2013	100
11	MDRN	2012	31 Desember 2012	19 April 2013	109
12	MTFN	2012	31 Desember 2012	05 April 2013	95
13	NOBU	2012	31 Desember 2012	15 April 2013	105
14	PRAS	2012	31 Desember 2012	17 Mei 2013	137
15	SAFE	2012	31 Desember 2012	27 Juni 2013	178
16	SIPD	2012	31 Desember 2012	23 Mei 2013	143
17	SMDR	2012	31 Desember 2012	02 April 2013	92
18	SMMA	2012	31 Desember 2012	09 April 2013	99
19	SSTM	2012	31 Desember 2012	7 Mei 2013	127
20	SULI	2012	31 Desember 2012	18 April 2013	108
21	UNSP	2012	31 Desember 2012	10 Mei 2013	130
22	AISA	2013	31 Desember 2013	15 April 2013	105
23	APOL	2013	31 Desember 2013	11 April 2013	101
24	BCIC	2013	31 Desember 2013	08 April 2013	98
25	BTEK	2013	31 Desember 2013	03 April 2013	93
26	ELTY	2013	31 Desember 2013	2 Juni 2013	153
27	GMCW	2013	31 Desember 2013	02 April 2014	92
28	GTBO	2013	31 Desember 2013	28 April 2014	118
29	HITS	2013	31 Desember 2013	23 Juni 2014	174
30	INPP	2013	31 Desember 2013	01 April 2014	91
31	ISAT	2013	31 Desember 2013	24 April 2014	114
32	LCGP	2013	31 Desember 2013	7 Mei 2014	127
33	MITI	2013	31 Desember 2013	23 Mei 2014	143
34	SAFE	2013	31 Desember 2013	26 Mei 2014	146
35	APEX	2014	31 Desember 2014	15 April 2015	105

36	AISA	2014	31 Desember 2014	16 April 2015	106
37	AKPI	2014	31 Desember 2014	09 April 2015	99
38	APOL	2014	31 Desember 2014	06 April 2015	96
39	BUMI	2014	31 Desember 2014	26 Juni 2015	177
40	CMNP	2014	31 Desember 2014	10 Juni 2015	161
41	CPGT	2014	31 Desember 2014	15 Mei 2015	135
42	ELTY	2014	31 Desember 2014	28 April 2015	118
43	ENRG	2014	31 Desember 2014	20 April 2015	110
44	ETWA	2014	31 Desember 2014	30 April 2015	120
45	GMCW	2014	31 Desember 2014	23 Juni 2015	174
46	GPRA	2014	31 Desember 2014	09 April 2015	99
47	HITS	2014	31 Desember 2014	08 April 2015	98
48	JTPE	2014	31 Desember 2014	28 April 2015	118
49	LCGP	2014	31 Desember 2014	29 April 2015	119
50	LRNA	2014	31 Desember 2014	30 April 2015	120
51	MTFN	2014	31 Desember 2014	22 Mei 2015	142
52	MYRX	2014	31 Desember 2014	17 April 2015	107
53	SAFE	2014	31 Desember 2014	21 April 2015	111
54	SUGI	2014	31 Desember 2014	10 April 2015	100
55	VOKS	2014	31 Desember 2014	15 April 2015	105

## LAMPIRAN 4

### STATISTIK DESKRIPTIF

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ARLAG	55	91.00	178.00	120.9818	24.12659
KKA	55	.20	1.00	.5395	.22218
AKA	55	2.00	5.00	3.1091	.41601
RKA	55	2.00	22.00	5.8909	3.72018
IKA	55	.33	.75	.6367	.09978
Valid N (listwise)	55				

#### Group Statistics

ARLAG

UKKAP	Mean	N	Std. Deviation	% of Total N
Non-bigfour	121.1842	38	24.29532	69.1%
Bigfour	120.5294	17	24.47988	30.9%
Total	120.9818	55	24.12659	100.0%

#### Group Statistics

ARLAG

TIPER	Mean	N	Std. Deviation	% of Total N
Non-Keuangan	122.4902	51	24.41096	92.7%
Keuangan	101.7500	4	3.77492	7.3%
Total	120.9818	55	24.12659	100.0%

## LAMPIRAN 5

### UJI ASUMSI KLASIK

#### A. Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	22.38925583
Most Extreme Differences	Absolute	.097
	Positive	.097
	Negative	-.056
Kolmogorov-Smirnov Z		.718
Asymp. Sig. (2-tailed)		.681

a. Test distribution is Normal.

#### B. Uji Heteroskedastisitas

##### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.518	1.018		1.491	.153
KKA	.506	.338	.291	1.497	.152
AKA	-.388	.334	-.310	-1.162	.260
RKA	.031	.026	.256	1.223	.237
IKA	.538	.881	.122	.611	.549
UKKAP	.278	.197	.306	1.413	.175
TIPER	-.353	.317	-.281	-1.112	.281

a. Dependent Variable: ABSRES1

### C. Uji Multikolinearitas

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	71.228	35.730		1.994	.052		
KKA	8.773	15.922	.081	.551	.584	.834	1.198
AKA	4.927	9.012	.085	.547	.587	.743	1.346
RKA	1.174	1.010	.181	1.162	.251	.739	1.353
IKA	41.472	33.947	.172	1.222	.228	.910	1.099
UKKAP	-4.161	7.322	-.080	-.568	.573	.896	1.117
TIPER	-32.113	15.247	-.349	-2.106	.040	.654	1.529

a. Dependent Variable: ARLAG

### D. Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.373 <sup>a</sup>	.139	.031	23.74739	1.787

a. Predictors: (Constant), TIPER, IKA, UKKAP, KKA, AKA, RKA

b. Dependent Variable: ARLAG



## LAMPIRAN 6

### UJI REGRESI LINEAR BERGANDA

#### A. Koefisien Determinasi

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.373 <sup>a</sup>	.139	.031	23.74739	1.787

a. Predictors: (Constant), TIPER, IKA, UKKAP, KKA, AKA, RKA

b. Dependent Variable: ARLAG

#### B. Uji Signifikansi Simultan (Uji Nilai F)

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4363.928	6	727.321	1.290	.280 <sup>a</sup>
	Residual	27069.054	48	563.939		
	Total	31432.982	54			

a. Predictors: (Constant), TIPER, IKA, UKKAP, KKA, AKA, RKA

b. Dependent Variable: ARLAG

### C. Uji Signifikansi Parsial (Uji Nilai t)

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	71.228	35.730		1.994	.052
KKA	8.773	15.922	.081	.551	.584
AKA	4.927	9.012	.085	.547	.587
RKA	1.174	1.010	.181	1.162	.251
IKA	41.472	33.947	.172	1.222	.228
UKKAP	-4.161	7.322	-.080	-.568	.573
TIPER	-32.113	15.247	-.349	-2.106	.040

a. Dependent Variable: ARLAG