

LAMPIRAN

Lampiran 1. Surat Penelitian



UNIVERSITAS MUHAMMADIYAH YOGYAKARTA FAKULTAS EKONOMI

PROGRAM STUDI MANAJEMEN : Terakreditasi SK.BAN Nomor 222/SK/BAN-PT/Ak-XVI/S/XI/2013
PROGRAM STUDI AKUNTANSI : Terakreditasi SK.Badan Akreditasi Nasional RI No. 029/BAN-PT/Ak-XIII/S1/XII/2010
PROGRAM STUDI IESP : Terakreditasi SK.BAN Nomor 025/BAN-PT/Ak-XIV/S1/IX/2011
Kampus Terpadu : Ringroad Barat, Tamantirto, Yogyakarta Telp (0274) 387656 (hunting) Faks (0274) 387646

Nomor : 1346 /A.4-II/AKT/VIII/2016

Yogyakarta, 22 Agustus 2016

Hal : **Permohonan Ijin Riset**

Kepada Yth.

The Indonesian Institut for Corporate
Governance (IICG)

Assalaamu'alaikum Wr. Wb.

Untuk mendapatkan gelar kesarjanaan pada Fakultas Ekonomi UMY, salah satu kewajiban mahasiswa adalah menyusun Tulisan Ilmiah/Skripsi.

Sehubungan dengan hal tersebut diatas kami mohon kesediaan Bapak/Ibu untuk memberikan ijin penelitian kepada:

N a m a : Listyani
No. Mahasiswa : 20130420499
Program Studi : Akuntansi
Alamat : Tegal Wangi, Tamantirto, Kasihan,
Bantul
Tujuan : Untuk menyusun Skripsi yang berjudul:
Analisis Pengaruh Karakteristik Perusahaan dan
Faktor Regulasi Terhadap Kualitas Implementasi
Corporate Governace
Lokasi : Jalan Pasar Raya Jumat 41B Lebak Bulus Jaka
Waktu : 25 Agustus 2016 - selesai

Atas kerjasama dan bantuan Bapak/Ibu kami ucapkan terima kasih.

Wassalaamu'alaikum Wr. Wb.

Wakil Dekan


Rizal Yaya Ph.D., M.Sc., Ak., CA

Lampiran 2. Data Penelitian

No	Nama perusahaan	KI	KK	LEV	UDD	Size	BANK Non BANK	BUMN Non BUMN	Kualitas CGPI
1	PT Aneka Tambang (Persero) Tbk	0,003780113	0,65	0,0220124748	6	23,23	0	1	86,15
2	PT Bank CIMB Niaga Tbk	0,191257469	0,9691	0,903653148	3	32,59	1	0	91,46
3	PT Bank Mandiri (Persero) Tbk	0,16340676	0,6668	0,90646417	11	33,73	1	1	91,81
4	PT Bank Negara Indonesia (Persero) Tbk	-0,031335236	0,5884	0,866644724	11	33,14	1	1	85,35
5	PT Bank Tabungan Negara (Persero) Tbk	0,45721696	0,7292	0,905721618	6	31,85	1	1	85,7
6	PT Krakatau Steel (Persero) Tbk	-0,121640982	0,80	0,463972169	6	30,49	0	1	85,19
7	PT Telekomunikasi Indonesia (Persero) Tbk	0,01406173	0,5247	0,434486154	8	32,23	0	1	89,10
8	PT United Tractors Tbk	0,276384014	0,509	0,455726985	6	31,02	0	0	87,46
9	PT Adhi Karya (Persero) Tbk	-0,26438575	0,5228	0,823902502	5	29,22	0	1	77,28
10	PT Astra Otoparts Tbk	0,187874848	0,9565	0,22408954	8	29,35	0	0	78,11
11	PT Bakrie & Brothers Tbk	0,717729676	0,2161	0,57040904	5	24,18	0	0	76,51
12	PT Bakrie Telecom Tbk	0,008203894	0,78.90	0,57946717	6	32,45	0	1	73,97
13	PT Bakrieland Development Tbk	0,291360269	76.85	0,385762536	4	30,46	0	0	77,36
14	PT Bukit Asam (Persero) Tbk	-0,1160837	0,65017	0,261553333	6	29,76	0	1	84,33
15	PT Jasa Marga (Persero) Tbk	0,185965309	0,70	0,55891677	5	23,665	0	1	83,41
16	PT Timah (Persero) Tbk	0,081635507	0,65	0,285325996	3	29,40	0	1	70,73
17	PT Wijaya Karya (Persero) Tbk	-0,086170185	0,6664	0,695088295	5	22,56	0	1	79,90
18	PT Aneka Tambang (Persero) Tbk	0,183220286	0,65	0,291370504	6	23,45	0	1	86,55
19	PT Bank CIMB Niaga Tbk	0,082970104	0,9692	0,889871903	3	32,74	1	0	89,88
20	PT Bank Mandiri (Persero) Tbk	0,175344659	0,60	0,817877976	10	33,94	1	1	91,91
21	PT Bank Negara Indonesia (Persero) Tbk	0,124226476	0,5884	0,050827022	11	33,33	1	1	85,75
22	PT Bank OCBC NISP Tbk	0,131574577	0,8506	0,889856348	10	32,42	1	0	85,86
23	PT Bank Tabungan Negara (Persero) Tbk	0,128488341	0,7191	0,917846464	6	32,12	1	1	86,9
24	PT Telekomunikasi Indonesia (Persero) Tbk	0,038234566	0,5324	0,408261688	8	32,26	0	1	89,57
25	PT United Tractors Tbk	0,474996003	0,595	0,407753848	6	31,46	0	0	87,77
26	PT Astra otopras Tbk	0,177223131	0,9565	0,321835144	8	29,57	0	0	79,09
27	PT Bakrie & Brothers Tbk	0,021078697	0,2161	0,517440008	5	23,95	0	0	76,23
28	PT Bakrie Telecom Tbk	-0,062954742	0,7799	0,81905675	4	30,13	0	0	75,73
29	PT Bakrieland Development Tbk	0,47512752	0,754	0,384340272	3	30,50	0	0	77,37

30	PT Bank Nusantara Parahyangan Tbk	0,310886805	0,6031	0,91131266	6	22,60	1	0	79,94
31	PT Bank Rakyat Indonesia (Persero) Tbk	0,079551118	0,5675	0,89397658	10	33,78	1	1	84,16
32	PT Bukit Asam (Persero) Tbk	0,33788983	0,65017	0,29043815	6	30,07	0	1	82,55
33	PT Jasa Marga (Persero) Tbk	0,132894145	0,70	0,56885894	6	23,78	0	1	83,65
34	PT Metropolitan Land Tbk	0,633514538	0,375	0,218184794	5	21,27	0	0	66,51
35	PT Aneka Tambang (Persero) Tbk	0,009998818	0,65	0,348895685	6	23,70	0	1	88,71
36	PT Bank Central Asia Tbk	0,176377308	0,5028	0,8805245	10	32,91	1	0	85,28
37	PT Bank CIMB Niaga Tbk	0,224855207	0,969	0,885255928	11	32,91	1	0	89,74
38	PT. Bank Mandiri (Persero) Tbk	0,191792936	0,60	0,816064352	5	34,08	1	1	91,88
39	PT Bank Negara Indonesia (Persero) Tbk	0,171507192	0,5884	0,869412442	11	33,44	1	1	86,07
40	PT Bank OCBC NISP Tbk	0,137704716	0,8508	0,886893107	9	32,00	1	0	85,95
41	PT Bank Rakyat Indonesia (Persero) Tbk	0,059740479	0,5675	0,882319156	11	33,94	1	1	85,56
42	PT Bank Tabungan Negara (Persero) Tbk	0,248541354	0,6135	0,908017893	7	32,34	1	1	85,42
43	PT Telekomunikasi Indonesia (Persero) Tbk	0,170325166	0,539	0,398593864	8	32,34	0	1	90,58
44	PT United Tractors Tbk	0,01637259	0,595	0,35784989	6	31,54	0	0	85,02
45	PT Astra otopras Tbk	0,124099446	0,9565	0,382422867	8	29,81	0	0	80,04
46	PT Bank Permata Tbk	0,285229273	0,44560	0,905192206	10	32,51	1	0	81,82
47	PT Jasa Marga (Persero) Tbk	0,398479504	0,70	0,604590655	5	23,93	0	1	84,52
48	PT Bukit Asam (Persero) Tbk	0,095684005	0,65017	0,331826405	6	30,17	0	1	83,80
49	PT Timah (Persero) Tbk	-0,105954009	0,65	0,252877435	6	29,43	0	1	77,81
50	PT Wijaya Karya (Persero) Tbk	0,267928817	0,6551	0,742900708	6	23,12	0	1	80,36
51	PT Bakrie & Brothers Tbk	-0,072795719	0,2161	0,651329304	5	23,47	0	0	69,22
52	PT Bakrie Telecom Tbk	-0,088768815	0,6947	0,819053511	5	32,13	0	0	68,90
53	PT Bakrieland Development Tbk	0,530241024	0,83	0,398501245	3	30,35	0	0	67,40
54	PT Aneka Tambang (Persero) Tbk	0,081190937	0,65	0,414890517	6	23,80	0	1	88,92
55	PT Bank Central Asia Tbk	0,244231423	0,5083	0,868204761	10	33,83	1	0	86,06
56	PT Bank Mandiri (Persero) Tbk	0,823711751	0,60	0,813989472	11	34,22	1	1	92,36
57	PT Bank Negara Indonesia (Persero) Tbk	0,232828262	0,5884	0,876676811	10	33,58	1	1	87,19
58	PT Bank OCBC NISP Tbk	0,223404119	0,8508	0,861608653	11	32,21	1	0	86,17
59	PT Bank Rakyat Indonesia (Persero) Tbk	0,208928678	0,5675	0,873315897	11	34,07	1	1	86,43
60	PT Jasa Marga (Persero) Tbk	0,134996581	0,70	0,616905882	5	24,06	0	1	85,16
61	PT Telekomunikasi Indonesia (Persero) Tbk	0,075496156	0,5314	0,394893358	8	32,48	0	1	90,66
62	PT Bank Permata Tbk.	0,094924258	0,4456	0,914814509	10	32,74	1	0	81,71
63	PT. Bank Tabungan Negara (Persero) Tbk	0,196010044	0,6014	0,911894664	7	32,50	1	1	84,94

64	PT Bukit Asam (Persero) Tbk.	-0,033192695	0,6502	0,636685827	6	29,49	0	1	84,09
65	PT Timah (Persero) Tbk.	-0,205171877	0,65	0,369285225	5	29,64	0	1	80,10
66	PT Bakrie Telecom Tbk.	-0,122212273	0,6679	1110369815	5	29,84	0	0	66,44
67	PT Bank Central Asia Tbk	0,211978215	0,5084	0,855413358	10	33,94	1	0	86,59
68	PT Bank Mandiri (Persero) Tbk.	0,020778323	0,60	0,815189805	10	34,38	1	1	92,88
69	PT Bank Negara Indonesia (Persero) Tbk.	0,174098598	0,5884	0,818939476	10	33,66	1	1	87,46
70	PT Bank OCBC NISP Tbk	0,192849461	0,8504	0,855443013	10	32,27	1	0	86,52
71	PT Bank Rakyat Indonesia (Persero) Tbk	0,166328706	0,5675	0,8781266046	11	34,31	1	1	86,92
72	PT Bank Tabungan Negara (Persero) Tbk.	0,966613972	0,6013	0,915570985	6	32,60	1	1	85,75
73	PT Aneka Tambang (Persero) Tbk.	0,833808007	0,65	0,45883452	6	23,81	0	1	89,12
74	PT Bukit Asam (Persero) Tbk	0,166714826	0,6501	0,414667849	6	30,32	0	0	85,25
75	PT Jasa Marga (Persero) Tbk	0,89328218	0,70	0,641376914	5	24,18	0	1	85,47
76	PT Timah (Persero) Tbk.	0,259508107	0,65	0,424941787	6	29,91	0	1	81,70
77	PT Wijaya Karya (Persero) Tbk	0,14919754	0,6505	0,687168712	6	35,00	0	1	81,68
78	PT Bakrie & Brothers Tbk.	0,223811939	0,5605	0,185001184	4	23,14	0	0	69,72

Lampiran 3. Statistik Deskriptif

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CGPI	78	66.44	92.88	83.3296	6.35507
KI	78	-.2643858	.9666140	.185371811	.2379089513
KK	78	.0000	.9692	.638578	.1704408
LEV	78	.0220120	.9178465	.581678759	.2736940782
UDD	78	3.00	11.00	7.0513	2.45953
SIZE	78	21.27	35.00	30.0102	3.91216
BANK_NON_BANK	78	.00	1.00	.4103	.49506
BUMN_NON_BUMN	78	.00	1.00	.6026	.49254
Valid N (listwise)	78				

Lampiran 4. Uji Asumsi Klasik

1. Uji Normalitas

N-PAR TEST

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	4.71760359
Most Extreme Differences	Absolute	.072
	Positive	.063
	Negative	-.072
Kolmogorov-Smirnov Z		.639
Asymp. Sig. (2-tailed)		.809

a. Test distribution is Normal.

2. Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients			Standardized Coefficients	t	Sig.	Collinearity Statistics
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	71.027	4.759		14.925	.000		
KI	2.964	2.448	.111	1.211	.230	.937	1.067
KK	6.575	3.426	.176	1.919	.059	.932	1.073
LEV	-2.173	2.184	-.094	-.995	.323	.890	1.124
UDD	.726	.331	.281	2.195	.032	.481	2.081
SIZE	-.029	.138	-.023	-.210	.834	.678	1.476
BANK_NON_BANK	3.929	1.721	.306	2.284	.025	.438	2.282
BUMN_NON_BUMN	4.898	1.169	.380	4.191	.000	.959	1.042

a. Dependent Variable: CGPI

3. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.670 ^a	.449	.394	4.94786	1.672

a. Predictors: (Constant), BUMN_NON BUMN, BANK_NON_BANK, KK, KI, LEV, SIZE, UDD

b. Dependent Variable: CGPI

4. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.819	2.804		2.075	.042
KI	-1.558	1.443	-.123	-1.080	.284
KK	-2.666	2.019	-.151	-1.320	.191
LEV	.107	1.287	.010	.083	.934
UDD	-.370	.195	-.303	-1.900	.062
SIZE	.104	.081	.172	1.284	.203
BANK_NON_BANK	-.348	1.014	-.057	-.343	.732
BUMN_NON BUMN	-1.047	.689	-.171	-1.520	.133

a. Dependent Variable: ABS_RES

Lampiran 5. Uji Hipotesis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	71.027	4.759		14.925	.000
KI	2.964	2.448	.111	1.211	.230
KK	6.575	3.426	.176	1.919	.059
LEV	-2.173	2.184	-.094	-.995	.323
UDD	.726	.331	.281	2.195	.032
SIZE	-.029	.138	-.023	-.210	.834
BANK_NON_BANK	3.929	1.721	.306	2.284	.025
BUMN_NON_BUMN	4.898	1.169	.380	4.191	.000

a. Dependent Variable: CGPI

Persamaan Regresi:

$$\text{CGPI} = 0,111 \text{ KI} + 0,176 \text{ KK} + -0,094 \text{ LEV} + 0,281 \text{ UDD} + -0,023 \text{ SIZE} + 0,306 \text{ BANK} + 0,380 \text{ BUMN}$$

1. Uji t (t-test)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	71.027	4.759		14.925	.000
KI	2.964	2.448	.111	1.211	.230
KK	6.575	3.426	.176	1.919	.059
LEV	-2.173	2.184	-.094	-.995	.323
UDD	.726	.331	.281	2.195	.032
SIZE	-.029	.138	-.023	-.210	.834
BANK_NON_BANK	3.929	1.721	.306	2.284	.025
BUMN_NON_BUMN	4.898	1.169	.380	4.191	.000

a. Dependent Variable: CGPI

2. Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1396.101	7	199.443	8.147	.000 ^a
	Residual	1713.695	70	24.481		
	Total	3109.796	77			

a. Predictors: (Constant), BUMN_NON BUMN, BANK_NON_BANK, KK, KI, LEV, SIZE, UDD

b. Dependent Variable: CGPI

3. Uji Determinasi R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.670 ^a	.449	.394	4.94786	1.672

a. Predictors: (Constant), BUMN_NON BUMN, BANK_NON_BANK, KK, KI, LEV, SIZE, UDD

b. Dependent Variable: CGPI