

LAMPIRAN 1

Hasil Purposive Sampling

Kriteria	Jumlah
Perusahaan yang termasuk dalam manufaktur sektor industri dasar dan kimia yang terdaftar di BEI pada tahun 2014-2018	69
Perusahaan yang tidak mempublikasikan laporan keuangan secara pada tahun 2014-2018	(19)
Laporan keuangan yang dipublikasikan pada tahun 2014-2018	50
Perusahaan manufaktur sektor industri dasar dan kimia yang tidak menerapkan konservatisme 2014-2018	(29)
Perusahaan manufaktur sektor industri dasar dan kimia yang menerapkan konservatisme 2014-2018	31
Total Sampel	31

Data Perusahaan Manufaktur Sektor Industri Dasar Dan Kimia Yang Terdaftar Di Bursa Efek Indonesia (BEI) Yang Menerapkan Konservatisme 2014 – 2018

Nama Perusahaan	
AKPI	Argha Karya Prima Industry Tbk
ALKA	Alakasa Industrindo Tbk
ALMI	Alumindo Light Metal Industry Tbk
ARNA	Arwana Citramulia Tbk
BTON	Betonjaya Manunggal Tbk
BUDI	Budi Starch & Sweetener Tbk
DPNS	Duta Pertiwi Nusantara Tbk

EKAD	Ekadharna International Tbk
IGAR	Champion Pacific Indonesia Tbk
IKAI	Intikeramik Alamasri Industri Tbk
IMPC	Impack Pratama Industri Tbk
INAI	Indal Luminium Industry Tbk
INCI	Intanwijaya Internasional Tbk
INTP	Indocement Tunggal Prakarsa Tbk
IPOL	Indopoly Swakarsa Industry Tbk
ISSP	Steel Pipe Industry of Indonesia Tbk
JPFA	Japfa Comfeed Indonesia Tbk
KDSI	Kedawung Setia Industrial Tbk
LION	Lion Metal Works Tbk
LMSH	Lionmesh Prima Tbk
MARK	Mark Dynamics Indonesia Tbk
MDKI	Emdeki Utama Tbk
NIKL	Pelat Timah Nusantara Tbk
PBID	Panca Budi Idaman Tbk
SMBR	Semen Baturaja (Persero) Tbk
SRSN	Indo Acidatama Tbk
TALF	Tunas Alfin Tbk
TIRT	Tirta Mahakam Resources Tbk
TOTO	Surya Toto Indonesia Tbk
WSBP	Waskita Beton Precast Tbk

LAMPIRAN 2

Hasil Perhitungan Variabel Independen Independensi

**Rumus = lamanya KAP menjadi auditor
pada perusahaan klien**

No	Kode Entitas	Tahun	Independensi	Hasil
1	AKPI	2015	1	1
		2018	3	3
2	ALMI	2018	1	1
3	BTON	2015	1	1
		2017	1	1
		2018	1	1
4	BUDI	2018	1	1
5	DPNS	2015	1	1
6	EKAD	2016	2	2
		2017	1	1
		2018	1	1
7	IKAI	2018	2	2
8	IMPC	2015	1	1
		2017	1	1
		2018	2	2
9	INTP	2016	1	1
10	IPOL	2015	1	1
		2016	1	1
		2018	1	1
11	ISSP	2018	1	1
12	JPFA	2018	1	1
13	KDSI	2017	1	1
		2018	1	1
14	LMSH	2018	2	2
15	MARK	2018	2	2
16	MDKI	2018	1	1
17	NIKL	2018	1	1
18	PBID	2018	1	1
19	SMBR	2018	2	2

20	SRSN	2015	1	1
		2018	1	1
21	TALF	2018	1	1
22	TIRT	2016	1	1
		2017	1	1
23	WSBP	2016	1	1
		2017	1	1
24	ALKA	2014	2	2
		2015	3	3
		2017	5	5
25	ARNA	2014	2	2
26	CPIN	2014	1	1
		2015	1	1
		2017	1	1
27	IGAR	2014	2	2
		2016	1	1
		2018	2	2
28	INAI	2016	1	1
29	INCI	2014	1	1
		2016	1	1
		2017	1	1
		2018	2	2
30	LION	2018	5	5
31	TOTO	2015	1	1

**Hasil Perhitungan Variabel Independen
Komisaris Independen**

Rumus = $\frac{\text{Jumlah Dewan Komisaris Independen}}{\text{Jumlah Anggota Dewan Komisaris}} \times 100\%$

No	Kode Entitas	Tahun	Jumlah Anggota Dewan Komisaris Independen	Jumlah Anggota Dewan Komisaris	Hasil
1	AKPI	2015	2	6	0,33
		2018	2	6	0,33
2	ALMI	2018	1	3	0,33
3	BTON	2015	1	2	0,50

		2017	1	2	0,50
		2018	1	2	0,50
4	BUDI	2018	1	3	0,33
5	DPNS	2015	1	3	0,33
6	EKAD	2016	1	2	0,50
		2017	1	2	0,50
		2018	1	2	0,50
7	IKAI	2018	1	5	0,20
8	IMPC	2015	1	2	0,50
		2017	1	2	0,50
		2018	1	2	0,50
9	INTP	2016	3	7	0,43
10	IPOL	2015	1	3	0,33
		2016	1	3	0,33
		2018	1	3	0,33
11	ISSP	2018	1	4	0,25
12	JPFA	2018	3	6	0,50
13	KDSI	2017	2	4	0,50
		2018	1	3	0,33
14	LMSH	2018	2	4	0,50
15	MARK	2018	1	2	0,50
16	MDKI	2018	2	5	0,40
17	NIKL	2018	1	3	0,33
18	PBID	2018	1	2	0,50
19	SMBR	2018	2	6	0,33
20	SRSN	2015	3	8	0,38
		2018	3	8	0,38
21	TALF	2018	1	3	0,33
22	TIRT	2016	1	2	0,50
		2017	1	2	0,50
23	WSBP	2016	2	4	0,50
		2017	1	4	0,25
24	ALKA	2014	2	4	0,50
		2015	1	4	0,25
		2017	1	3	0,33
25	ARNA	2014	2	3	0,67
26	CPIN	2014	2	6	0,33

		2015	2	5	0,40
		2017	1	3	0,33
27	IGAR	2014	1	3	0,33
		2016	1	3	0,33
		2018	1	3	0,33
28	INAI	2016	2	4	0,50
29	INCI	2014	1	3	0,33
		2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
30	LION	2018	1	4	0,25
31	TOTO	2015	2	5	0,40

**Hasil Perhitungan Variabel Independen
Kepemilikan Manajerial**

Rumus = $\frac{\text{jumlah saham manajerial}}{\text{Total jumlah saham beredar}} \times 100\%$

No	Kode Entitas	Tahun	Jumlah Saham Manajerial	Total Saham Beredar	Hasil
1	AKPI	2015	0	680.000.000	0,00
		2018	31.072.621	680.000.000	0,05
2	ALMI	2018	10.320.400	616.000.000	0,02
3	BTON	2015	17.250.000	180.000.000	0,10
		2017	644.000.000	720.000.000	0,89
		2018	644.000.000	720.000.000	0,89
4	BUDI	2018	0	4.498.997.362	0,00
5	DPNS	2015	630.956.490.372	331.129.952	1905,46
6	EKAD	2016	0	698.775.000	0,00
		2017	0	698.775.000	0,00
		2018	0	698.775.000	0,00
7	IKAI	2018	2.477.369.656	11.426.722.806	0,22
8	IMPC	2015	79.702.000	483.350.000	0,16
		2017	81.478.000	4.833.500.000	0,02
		2018	81.478.000	4.833.500.000	0,02
9	INTP	2016	0	3.681.231.699	0,00
10	IPOL	2015	0	6.443.379.509	0,00

		2016	0	6.443.379.509	0,00
		2018	1.826.147.210	6.443.379.509	0,28
11	ISSP	2018	114.068.100	7.185.992.035	0,02
12	JPFA	2018	0	11.726.575.201	0,00
13	KDSI	2017	22.276.200	405.000.000	0,06
		2018	22.276.200	405.000.000	0,06
14	LMSH	2018	19.823.000	96.000.000	0,21
15	MARK	2018	952.351	760.000.062	0,00
16	MDKI	2018	251.831.681	2.530.150.002	0,10
17	NIKL	2018	1.040.900	2.523.350.000	0,00
18	PBID	2018	216.468.800	1.875.000.000	0,12
19	SMBR	2018	0	9.932.534.336	0,00
20	SRSN	2015	1.327.416.952	6.020.000.000	0,22
		2018	1.747.631.373	6.020.000.000	0,29
21	TALF	2018	0	1.353.435.000	0,00
22	TIRT	2016	909.332	1.011.774.750	0,00
		2017	0	1.011.774.750	0,00
23	WSBP	2016	0	26.361.157.534	0,00
		2017	0	26.361.157.534	0,00
24	ALKA	2014	66.000	101.533.011	0,00
		2015	0	101533011	0,00
		2017	60.000	507665055	0,00
25	ARNA	2014	0	7.341.430.976	0,00
26	CPIN	2014	0	16.398.000.000	0,00
		2015	379.200	16398000000	0,00
		2017	523.600	16398000000	0,00
27	IGAR	2014	0	972.204.500	0,00
		2016	0	972204500	0,00
		2018	0	972204500	0,00
28	INAI	2016	2.238.100	316800000	0,01
29	INCI	2014	104.083.058	181.035.556	0,57
		2016	88.476.608	181035556	0,49
		2017	88.476.608	181035556	0,49
		2018	95.915.307	196121237	0,49
30	LION	2018	1.335.000	520160000	0,00
31	TOTO	2015	0	1032000000	0,00

**Hasil Perhitungan Variabel Independen
Kepemilikan Institusional**

Rumus = $\frac{\text{jumlah saham Institusional}}{\text{Total jumlah saham beredar}} \times 100\%$
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No	Kode Entitas	Tahun	Jumlah Saham Institusional	Total Saham Beredar	Hasil
1	AKPI	2015	398.747.943	680.000.000	0,59
		2018	476.175.852	680.000.000	0,70
2	ALMI	2018	471.142.566	616.000.000	0,76
3	BTON	2015	3.534.500	180.000.000	0,02
		2017	14.138.000	720.000.000	0,02
		2018	0	720.000.000	0,00
4	BUDI	2018	2.402.568.831	4.498.997.362	0,53
5	DPNS	2015	198.235.935	331.129.952	0,60
6	EKAD	2016	527.200.720	698.775.000	0,75
		2017	536.712.320	698.775.000	0,77
		2018	541.781.720	698.775.000	0,78
7	IKAI	2018	3.292.078.610	11.426.722.806	0,29
8	IMPC	2015	325.638.000	483.350.000	0,67
		2017	4.317.042.954	4.833.500.000	0,89
		2018	4.341.088.454	4.833.500.000	0,90
9	INTP	2016	1.877.480.863	3.681.231.699	0,51
10	IPOL	2015	4.730.474.380	6.443.379.509	0,73
		2016	4.730.474.380	6.443.379.509	0,73
		2018	3.395.064.270	6.443.379.509	0,53
11	ISSP	2018	4.020.063.930	7.185.992.035	0,56
12	JPFA	2018	7.514.780.366	11.726.575.201	0,64
13	KDSI	2017	317.691.000	405.000.000	0,78
		2018	317.691.000	405.000.000	0,78
14	LMSH	2018	1.282.143.142	96.000.000	0,32
15	MARK	2018	599.047.711	760.000.062	0,79
16	MDKI	2018	186.194.540.000	2.530.150.002	73,59
17	NIKL	2018	2.131.776.450	2.523.350.000	0,84
18	PBID	2018	1.400.000.000	1.875.000.000	0,75
19	SMBR	2018	8.413.172.000	9.932.534.336	0,85
20	SRSN	2015	4.093.850.845	6.020.000.000	0,68

		2018	0	6.020.000.000	0,00
21	TALF	2018	1.345.715.600	1.353.435.000	0,99
22	TIRT	2016	788.724.322	1.011.774.750	0,78
		2017	789.633.654	1.011.774.750	0,78
23	WSBP	2016	15.816.680.599	26.361.157.534	0,60
		2017	15.816.680.599	26.361.157.534	0,60
24	ALKA	2014	16.285.500	101.533.011	0,16
		2015	16.285.500	101533011	0,16
		2017	472.476.555	507665055	0,93
25	ARNA	2014	4.025.282.100	7.341.430.976	0,55
26	CPIN	2014	9.106.385.410	16.398.000.000	0,56
		2015	9.106.385.410	16398000000	0,56
		2017	9.106.385.410	16398000000	0,56
27	IGAR	2014	824.612.420	972.204.500	0,85
		2016	824.612.420	972204500	0,85
		2018	824.612.420	972204500	0,85
28	INAI	2016	247.066.700	316800000	0,78
29	INCI	2014	3.816.041	181.035.556	0,02
		2016	0	181035556	0,00
		2017	0	181035556	0,00
		2018	0	196121237	0,00
30	LION	2018	300.120.000	520160000	0,58
31	TOTO	2015	953.168.640	1032000000	0,92

**Hasil Perhitungan Variabel Independen
Komite Audit**

Rumus = $\frac{\text{Jmlh Komite Audit yang brsl dari Kom Inde} \times 100\%}{\text{Jumlah Komite Audit}}$

No	Kode Entitas	Tahun	Jumlah Komite Audit Yang Brsl Dari Kom Indep	Jumlah Komite Audit	Hasil
1	AKPI	2015	1	3	0,33
		2018	1	3	0,33
2	ALMI	2018	1	3	0,33
3	BTON	2015	1	3	0,33

		2017	1	3	0,33
		2018	1	3	0,33
4	BUDI	2018	1	3	0,33
5	DPNS	2015	1	3	0,33
6	EKAD	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
7	IKAI	2018	1	3	0,33
8	IMPC	2015	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
9	INTP	2016	1	3	0,33
10	IPOL	2015	1	3	0,33
		2016	1	3	0,33
		2018	1	3	0,33
11	ISSP	2018	1	3	0,33
12	JPFA	2018	1	3	0,33
13	KDSI	2017	1	3	0,33
		2018	1	3	0,33
14	LMSH	2018	1	3	0,33
15	MARK	2018	1	3	0,33
16	MDKI	2018	1	3	0,33
17	NIKL	2018	1	3	0,33
18	PBID	2018	1	3	0,33
19	SMBR	2018	1	3	0,33
20	SRSN	2015	1	3	0,33
		2018	1	3	0,33
21	TALF	2018	1	3	0,33

22	TIRT	2016	1	3	0,33
		2017	1	3	0,33
23	WSBP	2016	1	3	0,33
		2017	1	3	0,33
24	ALKA	2014	1	3	0,33
		2015	1	3	0,33
		2017	1	3	0,33
25	ARNA	2014	2	4	0,50
26	CPIN	2014	2	5	0,40
		2015	2	5	0,40
		2017	1	4	0,25
27	IGAR	2014	1	3	0,33
		2016	1	3	0,33
		2018	1	3	0,33
28	INAI	2016	1	3	0,33
29	INCI	2014	1	3	0,33
		2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
30	LION	2018	1	3	0,33
31	TOTO	2015	1	3	0,33

Hasil Perhitungan Variabel Dependen Integritas Laporan Keuangan

$$\text{Rumus} = \frac{\text{L} - \text{AKO} - \text{Depresiasi}}{\text{Total Aset}} \times (-1)$$

No	Kode Entitas	tahun	laba bersih	aliran kas operasional	depresiasi	total aset	hasil
1	AKPI	2015	27.644.714	-50796252	2.979.938	2.883.143.132	78440966
		2018	64.226.271	-16.883.236	4.044.114	3.070.410.492	81109507
2	ALMI	2018	6.544.635.062	-444.151.604.001	1.737.988.710.450	2.781.666.374.017	4.50696E+11
3	BTON	2015	6.323.778.025	2.079.712.355	232.786.357	183.116.245.288	4244065670
		2017	11.370.927.212	6.005.724.423	32.461.253.224	183.501.650.442	5365202789
		2018	27.812.712.161	25.560.227.579	33.537.644.614	217.362.960.011	2252484582
4	BUDI	2018	50.467	26.016	785.592	3.392.980	24451
5	DPNS	2015	9.859.176.172	5.105.993.427	1.067.825.820	274.483.110.371	4753182745
6	EKAD	2016	90.685.821.530	84.490.481.400	70.339.979.380	702.508.630.708	6195340130
		2017	76.195.665.729	51.605.876.745	93.977.654.350	796.767.646.172	24589788984
		2018	74.045.187.763	61.219.347.295	118.740.549.405	853.267.454.400	12825840468
7	IKAI	2018	71.284.346	-69.560.019	-454.674.489	1.337.016.109	140844365
8	IMPC	2015	129.759.075.975	117.482.965.139	7.430.872.344	1.675.232.685.157	12276112836
		2017	91.303.491.940	20.613.985.520	20.290.131.499	2.294.677.493.483	70689506420
		2018	105.523.929.164	43.232.569.972	22.384.337.784	2.370.198.817.803	62291359192
9	INTP	2016	3.870.319	3.546.113	24.533	30.150.580	324206
10	IPOI	2015	2.664.780	-14.938.182	505.634	280.780.071	17602962
		2016	6497367	-13.284.004	507136	282.894.404	19781371
		2018	5.073.929	4.249.526	549.671	292.126.972	824403
11	ISSP	2018	48.741	-374.759	34.564	6.494.070	423500

No	Kode Entitas	tahun	laba bersih	aliran kas operasional	depresiasi	total aset	hasil
12	JPFA	2018	2.253.201	1.840.529	97.462	23.038.028	412672
13	KDSI	2017	93.363.070.902	-61.261.640.106	386.313.567.492	1.328.291.727.616	1.54625E+11
		2018	103.955.745.914	88.557.902.537	419.735.355.095	1.391.416.464.512	15397843377
14	LMSH	2018	2.886.727.390	-1.984.921.568	513.386.516	160.027.280.153	4871648958
15	MARK	2018	81.905.439.662	50.917.211.634	38.932.626.510	318.080.326.465	30988228028
16	MDKI	2018	33.788	29.393	2.367	914.065	4395
17	NIKL	2018	-1.537.262	-10.882.399	24.666.908	147.777.212	9345137
18	PBID	2018	297.628.915	-259.927.455	6.674.528	2.295.734.967	557556370
19	SMBR	2018	73.564.912	64.469.290	1.121.663.819	5.538.079.503	9095622
20	SRSN	2015	15504788	-76732542	1487602	574073315	92237330
		2018	38.735.092	31.387.997	1.033.363	686.777.211	7347095
21	TALF	2018	43.976.734.000	29.787.392.473	3.950.805.213	984.597.771.989	14189341527
22	TIRT	2016	28.988.504.757	2.138.273.411	310.729.570.745	815.997.477.795	26850231346
		2017	1.001.385.942	-12.654.191.609	329.740.086.839	859.299.056.455	13655577551
23	WSBP	2016	634.819.524.892	-3.034.905.406.375	3407565969	13.734.267.485.212	3.66972E+12
		2017	1.000.330.150.510	-2.413.798.672.493	6.923.753.154	14.919.548.673.755	3.41413E+12

No	Kode Entitas	tahun	laba bersih	aliran kas operasional	depresiasi	total aset	hasil
24	ALKA	2014	2.659.254	-18.833.943	357.655	244.879.397	21.493.197
		2015	-1.175.538	-2.880.134	10.342.714	144.628.405	170.4596
		2017	15.406.256	-8.293.588.259	13.774.524	305.208.703	8308994515
25	ARNA	2014	261.651.053.291	238.937.995.916	2.157.435.930	1.259.175.442.875	22713057375
26	CPIN	2014	1.746.644	239.221	14.671	20.862.439	1507423
		2015	1.832.598	1.707.438	22.495	24.916.656	125160
		2017	2.496.787	1.624.465	62.196	24.532.331	872322
27	IGAR	2014	54.898.874.758	25.762.820.842	1.325.235.033	349.894.783.575	29136053916
		2016	69.305.629.795	63.688.738.725	1.165.689.801	439.465.673.296	5616891070
		2018	44.672.438.405	2.010.760.205	1.169.029.729	570.197.810.698	42661678200
28	INAI	2016	35.552.975.244	149.761.732.022	686.485.631	1.339.032.413.455	1.85315E+11
29	INCI	2014	11.028.221.012	-7.581.339.094	584.960.614	147.992.617.351	18609560106
		2016	9.988.836.259	-8.289.910.044	931339852	269.351.381.344	18278746303
		2017	16.554.272.131	12.507.667.355	1307343081	303.788.390.330	4046604776
		2018	16.675.673.703	12.092.574.805	1.185.970.519	391.362.697.956	4583098898
30	LION	2018	14.679.673.993	8.977.194.202	4.169.827.387	696.192.628.101	5702479791
31	TOTO	2015	285.236.780.659	240.629.138.479	3.099.574.358	2.439.540.859.205	44607642180

LAMPIRAN 3

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Independensi	53	1,00	2,24	1,1602	,29917
Komisaris Independen	53	,45	,82	,6250	,07809
Kepemilikan Manajerial	53	,00	,94	,1918	,27284
Kepemilikan Institusional	53	,00	8,58	,8441	1,12374
Komite Audit	53	,50	,71	,5777	,02374
Integritas Laporan Keuangan	53	66,29	1915652,61	164783,6807	365641,87489
Valid N (listwise)	53				

LAMPIRAN 4

Uji Regresi Linier Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,227 ^a	,051	-,050	374600,14665	1,222

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	356799311030,313	5	71359862206,063	,509	,768 ^b
	Residual	6595287684002,744	47	140325269872,399		
	Total	6952086995033,057	52			

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	689685,745	1289881,308		,535	,595
Independensi	-186268,928	182149,302	-,152	-1,023	,312
Komisaris Independen	84430,340	713564,529	,018	,118	,906
1 Kepemilikan Manajerial	-258983,739	196526,533	-,193	-1,318	,194
Kepemilikan Institusional	-20440,511	46895,160	-,063	-,436	,665
Komite Audit	-509975,693	2311194,584	-,033	-,221	,826

LAMPIRAN 5

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual	
N	53	
Normal Parameters ^{a,b}	Mean	368,1286
	Std. Deviation	353,64886
Most Extreme Differences	Absolute	,275
	Positive	,275
	Negative	-,173
Kolmogorov-Smirnov Z	1,200	
Asymp. Sig. (2-tailed)	,112	

LAMPIRAN 6

Uji Multikolinieritas

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,227 ^a	,051	-,050	374600,14665	1,222

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	356799311030,313	5	71359862206,063	,509	,768 ^b
Residual	6595287684002,744	47	140325269872,399		
Total	6952086995033,057	52			

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	689685,745	1289881,308		,535	,595
Independensi	-186268,928	182149,302	-,152	-1,023	,312
Komisaris independen	84430,340	713564,529	,018	,118	,906

Kepemilikan Manajerial	-258983,739	196526,533	-,193	-1,318	,194
Kepemilikan Institusional	-20440,511	46895,160	-,063	-,436	,665
Komite Audit	-509975,693	2311194,584	-,033	-,221	,826

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Independensi	,909	1,100
Komisaris Independen	,869	1,151
Kepemilikan Manajerial	,939	1,065
Kepemilikan Institusional	,972	1,029
Komite Audit	,897	1,115

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Independen si	Komisaris Independen
1	1	4,717	1,000	,00	,00	,00
	2	,746	2,515	,00	,00	,00
	3	,479	3,139	,00	,01	,00
	4	,049	9,764	,00	,78	,05
	5	,008	24,569	,05	,20	,93
	6	,001	76,745	,95	,00	,02

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions		
		Kepemilikan Manajerial	Kepemilikan Institusional	Komite Audit
1	1	,01	,01	,00
	2	,48	,35	,00
	3	,44	,61	,00
	4	,05	,02	,00
	5	,01	,00	,04
	6	,01	,00	,96

LAMPIRAN 7

Uji Heterokedastisitas

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,227 ^a	,051	-,050	374600,14665	1,222

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	356799311030,313	5	71359862206,063	,509	,768 ^b
	Residual	6595287684002,744	47	140325269872,399		
	Total	6952086995033,057	52			

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	689685,745	1289881,308		,535	,595
	Independensi	-186268,928	182149,302	-,152	-1,023	,312
	Komisaris independen	84430,340	713564,529	,018	,118	,906

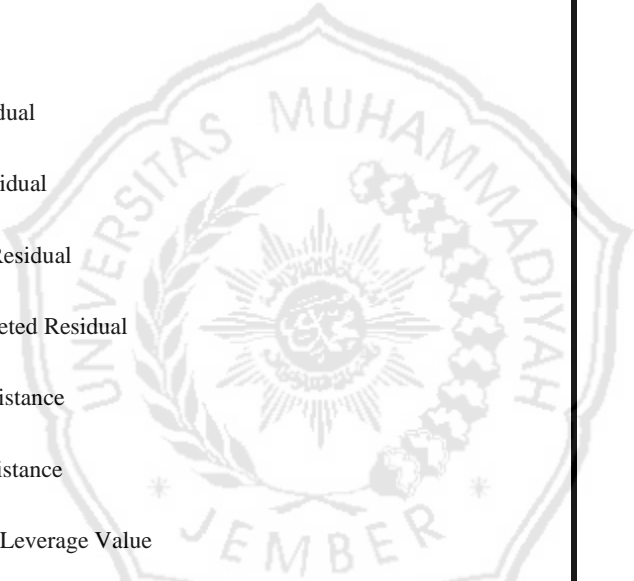
Kepemilikan Manajerial	-258983,739	196526,533	-,193	-1,318	,194
Kepemilikan Institusional	-20440,511	46895,160	-,063	-,436	,665
Komite Audit	-509975,693	2311194,584	-,033	-,221	,826

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation
Predicted Value	515,8899	281634,2188	164783,6807	82834,32388
Std. Predicted Value	-1,983	1,411	,000	1,000
Standard Error of Predicted Value	71605,859	369329,375	113658,674	54996,857
Adjusted Predicted Value	-21917,0469	376684,6563	168049,9998	91571,44156
Residual	-280700,25000	1661326,37500	,00000	356135,44539
Std. Residual	-,749	4,435	,000	,951
Stud. Residual	-,867	4,573	-,001	,991
Deleted Residual	-375750,68750	1791353,37500	-3266,31911	388912,41565
Stud. Deleted Residual	-,865	6,072	,057	1,256
Mahal. Distance	,919	49,566	4,906	7,955
Cook's Distance	,000	,384	,016	,060
Centered Leverage Value	,018	,953	,094	,153

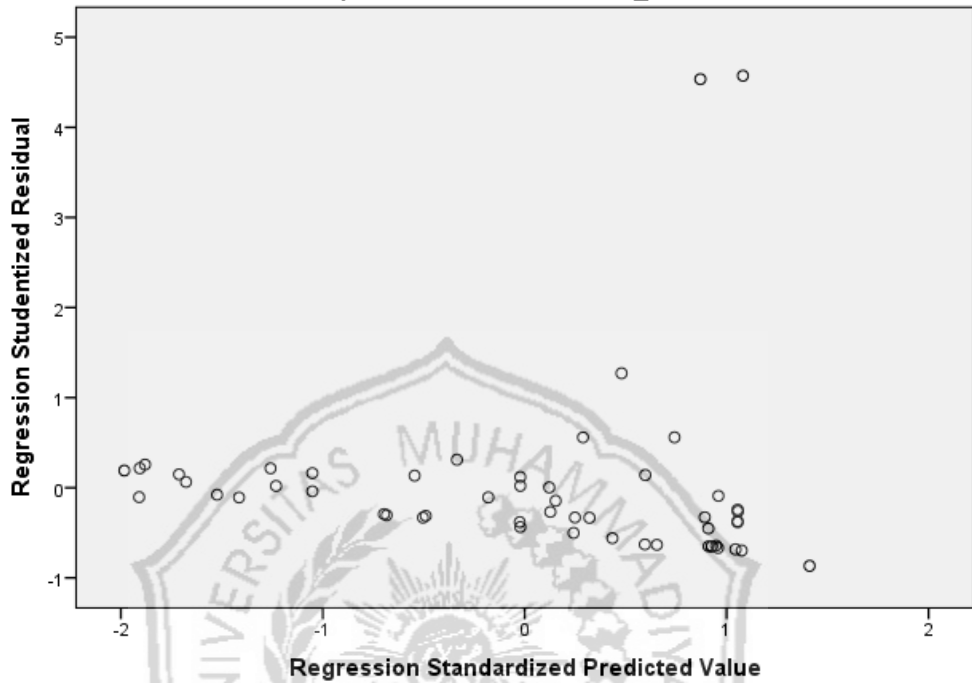
Residuals Statistics^a

	N
Predicted Value	53
Std. Predicted Value	53
Standard Error of Predicted Value	53
Adjusted Predicted Value	53
Residual	53
Std. Residual	53
Stud. Residual	53
Deleted Residual	53
Stud. Deleted Residual	53
Mahal. Distance	53
Cook's Distance	53
Centered Leverage Value	53



Scatterplot

Dependent Variable: SQRT_Y



LAMPIRAN 8

Uji Hipotesis Secara Parsial (T)

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Independensi	53	1,43	,888	,122
Komisaris Independen	53	,3966	,09823	,01349
Kepemilikan Manajerial	53	,1098	,21334	,02930
Kepemilikan Institusional	53	1,9515	10,03394	1,37827
Komite Audit	53	,3343	,02912	,00400

One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Independensi	11,754	52	,000	1,434	1,19	1,68
Komisaris Independen	29,392	52	,000	,39660	,3695	,4237
Kepemilikan Manajerial	3,747	52	,000	,10981	,0510	,1686
Kepemilikan Institusional	1,416	52	,163	1,95151	-,8142	4,7172
Komite Audit	83,579	52	,000	,33434	,3263	,3424

Hasil Uji Hipotesis

No	Hipotesis	Kesimpulan
1	Pengaruh independensi terhadap integritas Laporan Keuangan.	Diterima
2	Pengaruh komisaris independen terhadap integritas laporan keuangan.	Diterima
3	Pengaruh kepemilikan manajerial terhadap integritas laporan keuangan.	Diterima
4	Pengaruh kepemilikan institusional terhadap integritas laporan keuangan.	Ditolak
5	Pengaruh komite audit terhadap integritas laporan keuangan.	Diterima

LAMPIRAN 9

Uji Hipotesis Secara Simultan (F)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,227 ^a	,051	-,050	374600,14665	1,222

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	356799311030,313	5	71359862206,063	,509	,768 ^b
	Residual	6595287684002,744	47	140325269872,399		
	Total	6952086995033,057	52			

LAMPIRAN 10

Uji Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,227 ^a	,051	-,050	374600,14665	1,222

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	356799311030,3 13	5	71359862206,06 3	,509	,768 ^b
	Residual	6595287684002, 744	47	140325269872,3 99		
	Total	6952086995033, 057	52			

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	689685,745	1289881,308		,535	,595
independensi	-186268,928	182149,302	-,152	-1,023	,312
Komisaris Independen	84430,340	713564,529	,018	,118	,906
Kepemilikan Manajerial	-258983,739	196526,533	-,193	-1,318	,194
Kepemilikan Institusional	-20440,511	46895,160	-,063	-,436	,665
Komite Audit	-509975,693	2311194,584	-,033	-,221	,826

LAMPIRAN 11

Distribusi Nilai T_{tabel}

pr	00.25	00.10	00.05	0.025	00.01	0.005	0.001
df	00.50	00.20	00.10	0.050	00.02	0.010	0.002
1	100.000	307.768	631.375	1.270.620	3.182.052	6.365.674	31.830.884
2	0.81650	188.562	291.999	430.265	696.456	992.484	2.232.712
3	0.76489	163.774	235.336	318.245	454.070	584.091	1.021.453
4	0.74070	153.321	213.185	277.645	374.695	460.409	717.318
5	0.72669	147.588	201.505	257.058	336.493	403.214	589.343
6	0.71756	143.976	194.318	244.691	314.267	370.743	520.763
7	0.71114	141.492	189.458	236.462	299.795	349.948	478.529
8	0.70639	139.682	185.955	230.600	289.646	335.539	450.079
9	0.70272	138.303	183.311	226.216	282.144	324.984	429.681
10	0.69981	137.218	181.246	222.814	276.377	316.927	414.370
11	0.69745	136.343	179.588	220.099	271.808	310.581	402.470
12	0.69548	135.622	178.229	217.881	268.100	305.454	392.963
13	0.69383	135.017	177.093	216.037	265.031	301.228	385.198
14	0.69242	134.503	176.131	214.479	262.449	297.684	378.739
15	0.69120	134.061	175.305	213.145	260.248	294.671	373.283
16	0.69013	133.676	174.588	211.991	258.349	292.078	368.615
17	0.68920	133.338	173.961	210.982	256.693	289.823	364.577
18	0.68836	133.039	173.406	210.092	255.238	287.844	361.048
19	0.68762	132.773	172.913	209.302	253.948	286.093	357.940
20	0.68695	132.534	172.472	208.596	252.798	284.534	355.181
21	0.68635	132.319	172.074	207.961	251.765	283.136	352.715
22	0.68581	132.124	171.714	207.387	250.832	281.876	350.499
23	0.68531	131.946	171.387	206.866	249.987	280.734	348.496
24	0.68485	131.784	171.088	206.390	249.216	279.694	346.678
25	0.68443	131.635	170.814	205.954	248.511	278.744	345.019
26	0.68404	131.497	170.562	205.553	247.863	277.871	343.500
27	0.68368	131.370	170.329	205.183	247.266	277.068	342.103
28	0.68335	131.253	170.113	204.841	246.714	276.326	340.816
29	0.68304	131.143	169.913	204.523	246.202	275.639	339.624
30	0.68276	131.042	169.726	204.227	245.726	275.000	338.518
31	0.68249	130.946	169.552	203.951	245.282	274.404	337.490
32	0.68223	130.857	169.389	203.693	244.868	273.848	336.531
33	0.68200	130.774	169.236	203.452	244.479	273.328	335.634
34	0.68177	130.695	169.092	203.224	244.115	272.839	334.793
35	0.68156	130.621	168.957	203.011	243.772	272.381	334.005
36	0.68137	130.551	168.830	202.809	243.449	271.948	333.262

37	0.68118	130.485	168.709	202.619	243.145	271.541	332.563
38	0.68100	130.423	168.595	202.439	242.857	271.156	331.903
39	0.68083	130.364	168.488	202.269	242.584	270.791	331.279
40	0.68067	130.308	168.385	202.108	242.326	270.446	330.688

Pr	00.25	00.10	00.05	0.025	00.01	0.005	0.001
df	00.50	00.20	00.10	0.050	00.02	0.010	0.002
41	0.68052	130.254	168.288	201.954	242.080	270.118	330.127
42	0.68038	130.204	168.195	201.808	241.847	269.807	329.595
43	0.68024	130.155	168.107	201.669	241.625	269.510	329.089
44	0.68011	130.109	168.023	201.537	241.413	269.228	328.607
45	0.67998	130.065	167.943	201.410	241.212	268.959	328.148
46	0.67986	130.023	167.866	201.290	241.019	268.701	327.710
47	0.67975	129.982	167.793	201.174	240.835	268.456	327.291
48	0.67964	129.944	167.722	201.063	240.658	268.220	326.891
49	0.67953	129.907	167.655	200.958	240.489	267.995	326.508
50	0.67943	129.871	167.591	200.856	240.327	267.779	326.141
51	0.67933	129.837	167.528	200.758	240.172	267.572	325.789
52	0.67924	129.805	167.469	200.665	240.022	267.373	325.451
53	0.67915	129.773	167.412	200.575	239.879	267.182	325.127
54	0.67906	129.743	167.356	200.488	239.741	266.998	324.815
55	0.67898	129.713	167.303	200.404	239.608	266.822	324.515
56	0.67890	129.685	167.252	200.324	239.480	266.651	324.226
57	0.67882	129.658	167.203	200.247	239.357	266.487	323.948
58	0.67874	129.632	167.155	200.172	239.238	266.329	323.680
59	0.67867	129.607	167.109	200.100	239.123	266.176	323.421
60	0.67860	129.582	167.065	200.030	239.012	266.028	323.171
61	0.67853	129.558	167.022	199.962	238.905	265.886	322.930
62	0.67847	129.536	166.980	199.897	238.801	265.748	322.696
63	0.67840	129.513	166.940	199.834	238.701	265.615	322.471
64	0.67834	129.492	166.901	199.773	238.604	265.485	322.253
65	0.67828	129.471	166.864	199.714	238.510	265.360	322.041
66	0.67823	129.451	166.827	199.656	238.419	265.239	321.837
67	0.67817	129.432	166.792	199.601	238.330	265.122	321.639
68	0.67811	129.413	166.757	199.547	238.245	265.008	321.446

69	0.67806	129.394	166.724	199.495	238.161	264.898	321.260
70	0.67801	129.376	166.691	199.444	238.081	264.790	321.079
71	0.67796	129.359	166.660	199.394	238.002	264.686	320.903
72	0.67791	129.342	166.629	199.346	237.926	264.585	320.733
73	0.67787	129.326	166.600	199.300	237.852	264.487	320.567
74	0.67782	129.310	166.571	199.254	237.780	264.391	320.406
75	0.67778	129.294	166.543	199.210	237.710	264.298	320.249
76	0.67773	129.279	166.515	199.167	237.642	264.208	320.096
77	0.67769	129.264	166.488	199.125	237.576	264.120	319.948
78	0.67765	129.250	166.462	199.085	237.511	264.034	319.804
79	0.67761	129.236	166.437	199.045	237.448	263.950	319.663
80	0.67757	129.222	166.412	199.006	237.387	263.869	319.526

