

LAMPIRAN

Lampiran 1- Struktur corporate governance

No	Kode	Tahun	Komisaris Independen			Kepemilikan Institusional			Komite Audit	Kepemilikan Manajerial		
			T. KI	T. DK	%	T. Shm Inst	T. Shm Beredar	%		T. Shm Manaj	T. Shm Beredar	%
1	MNCN	2016	1	3	33.33	8,445,503,652	14,276,103,500	59.16	4	12,074,300	14,276,103,500	0.08458
		2017	1	3	33.33	8,317,864,952	14,276,103,500	58.26	4	11,717,500	14,276,103,500	0.08208
		2018	1	3	33.33	8,139,402,688	14,276,103,500	57.01	4	11,153,000	14,276,103,500	0.07812
2	PTBA	2016	2	6	33.33	1,498,087,500	2,304,131,850	65.02	4	56,000	2,304,131,850	0.00243
		2017	2	6	33.33	7,490,437,500	11,520,659,245	65.02	3	198,000	11,520,659,245	0.00172
		20018	2	6	33.33	7,490,437,495	11,520,659,250	65.02	3	126,000	11,520,659,250	0.00109
3	SCMA	2016	2	5	40.00	8,870,942,351	14,621,367,400	60.67	3	4,500,000	14,621,367,400	0.03078
		2017	2	5	40.00	8,893,873,351	14,621,601,234	60.83	3	4,500,000	14,621,601,234	0.03078
		2018	2	5	40.00	8,900,232,951	14,621,601,234	60.87	3	4,500,000	14,621,601,234	0.03078
4	TLKM	2016	3	7	42.86	58,602,943,540	100,799,996,400	58.14	6	9,046,012	100,799,996,400	0.00897
		2017	4	7	57.14	57,680,727,841	100,799,996,400	57.22	6	4,902,083	100,799,996,400	0.00486
		2018	3	7	42.86	56,547,275,411	99,062,216,600	57.08	5	8,088,313	99,062,216,600	0.00816
5	UNTR	2016	2	6	33.33	2,219,317,358	3,730,135,136	59.50	3	21,515	3,730,135,136	0.00058
		2017	2	6	33.33	2,219,317,358	3,730,135,136	59.50	3	46,193	3,730,135,136	0.00124
		2018	2	6	33.33	2,219,317,358	3,730,135,136	59.50	3	1,985,315	3,730,135,136	0.05322
6	WIKA	2016	2	7	28.57	5,834,850,001	8,969,951,372	65.05	4	799,059	8,969,951,372	0.00891
		2017	2	6	33.33	5,834,850,001	8,969,951,372	65.05	5	5,107,768	8,969,951,372	0.05694
		2018	2	6	33.33	5,834,850,001	8,969,951,372	65.05	5	863,900	8,969,951,372	0.00963
7	GGRM	2016	2	4	50.00	1,453,589,500	1,924,088,000	75.55	3	12,092,085	1,924,088,000	0.62846
		2017	2	4	50.00	1,453,589,500	1,924,088,000	75.55	3	12,946,930	1,924,088,000	0.67289
		2018	2	4	50.00	1,453,589,500	1,924,088,000	75.55	3	12,946,930	1,924,088,000	0.67289
8	AKRA	2016	1	3	33.33	2,338,456,120	3,991,781,170	58.58	4	28,824,270	3,991,781,170	0.72209
		2017	1	3	33.33	2,342,456,120	4,006,329,420	58.47	3	23,118,820	4,006,329,420	0.57706
		2018	1	3	33.33	2,349,056,120	4,014,694,920	58.51	3	27,118,820	4,014,694,920	0.67549
9	ANTAM	2016	4	12	33.33	15,620,000,000	24,030,764,725	65.00	4	623,006	24,030,764,725	0.00259
		2017	4	12	33.33	15,620,000,000	24,030,764,725	65.00	5	172,285	24,030,764,725	0.00072
		2018	3	10	30.00	15,620,000,000	24,030,764,725	65.00	3	172,285	24,030,764,725	0.00072
10	ASII	2016	4	12	33.33	20,288,255,040	40,483,553,140	50.11	4	16,190,000	40,483,553,140	0.03999
		2017	4	12	33.33	20,288,255,040	40,483,553,140	50.11	4	16,190,000	40,483,553,140	0.03999
		2018	3	10	30.00	20,288,255,040	40,483,553,140	50.11	4	20,111,900	40,483,553,140	0.04968
11	INDF	2016	3	8	37.50	4,396,103,450	8,780,426,500	50.07	3	1,380,020	8,780,426,500	0.01572
		2017	3	8	37.50	4,396,103,450	8,780,426,500	50.07	3	1,379,020	8,780,426,500	0.01571
		2018	3	8	37.50	4,396,103,450	8,780,426,500	50.07	3	1,461,020	8,780,426,500	0.01664
12	BBNI	2016	5	8	62.50	12,825,370,297	18,648,656,458	68.77	3	538,040	18,648,656,458	0.00289
		2017	4	8	50.00	12,326,780,163	18,648,656,458	66.10	4	492,257	18,648,656,458	0.00264
		2018	5	9	55.56	13,051,443,111	18,648,656,458	69.99	4	451,431	18,648,656,458	0.00242
13	BBRI	2016	5	9	55.56	14,000,000,000	24,669,162,000	56.75	6	1,443,500	24,669,162,000	0.00585
		2017	5	9	55.56	70,000,000,000	123,345,810,000	56.75	6	3,937,500	123,345,810,000	0.00319
		2018	5	8	62.50	70,000,000,000	123,345,810,000	56.75	6	5,743,300	123,345,810,000	0.00466
14	BBCA	2016	3	5	60.00	11,625,990,000	24,655,010,000	47.15	3	49,462,588	24,655,010,000	0.20062
		2017	3	5	60.00	13,545,990,000	24,655,010,000	54.94	3	47,698,085	24,655,010,000	0.19346
		2018	3	6	50.00	13,545,990,000	24,655,010,000	54.94	3	47,870,485	24,655,010,000	0.19416
15	JSMR	2016	2	6	33.33	5,286,065,773	7,257,871,200	72.83	3	280,100	7,257,871,200	0.00386
		2017	2	6	33.33	5,308,979,873	7,257,871,200	73.15	3	1,192,600	7,257,871,200	0.01643
		2018	2	6	33.33	5,474,019,773	7,257,871,200	75.42	5	1,684,100	7,257,871,200	0.02320
16	ADHI	2016	2	6	33.33	2,377,528,107	3,560,849,376	66.77	3	181,000	3,560,849,376	0.00508
		2017	2	6	33.33	2,027,062,001	3,560,849,376	56.93	3	215,000	3,560,849,376	0.00604
		2018	2	6	33.33	2,527,114,648	3,560,849,376	70.97	3	24,500	3,560,849,376	0.00069
17	PTPP	2016	3	6	50.00	3,168,222,870	6,199,897,354	51.10	3	147,200	6,199,897,354	0.00237
		2017	2	6	33.33	3,167,133,927	6,199,897,354	51.08	3	778,195	6,199,897,354	0.01255
		2018	2	6	33.33	3,166,777,527	6,199,897,354	51.08	3	778,195	6,199,897,354	0.01255
18	WKST	2016	2	6	33.33	10,021,662,423	13,573,654,550	73.83	4	44,144,434	13,573,654,550	0.32522
		2017	2	6	33.33	9,756,009,452	13,573,902,600	71.87	4	49,453,634	13,573,902,600	0.36433
		2018	3	7	42.86	8963697886	13,573,902,600	66.04	3	4,721,079	13,573,902,600	0.03478
19	KLBF	2016	3	7	42.86	31,681,390,305	46,875,122,110	67.59	3	4,372,500	46,875,122,110	0.00933
		2017	2	6	33.33	31,738,667,523	46,875,122,110	67.71	3	4,372,500	46,875,122,110	0.00933
		2018	2	6	33.33	29,987,725,352	46,875,122,110	63.97	3	37,940,500	46,875,122,110	0.08094

Lampiran 2 – Audit Tenure dan Ukuran KAP

No	Kode	Tahun	Audit Tenure		Ukuran KAP	
			Auditor		KAP	Big 4/Non Big 4
1	MNCN	2016	Bing Harianto	1	Deloitte (Satrio Bing Eny & Rekan)	1
		2017	Andy Eldes	1	Kanaka Puradiredja, Suhartono	0
		2018	Andy Eldes	1	Kanaka Puradiredja, Suhartono	0
2	PTBA	2016	Tjoa Tjiek Nien	1	EY (Purwantonono, Sungkoro & Surja)	1
		2017	Muhammad Kurniawan	1	EY (Purwantonono, Sungkoro & Surja)	1
		2018	Muhammad Kurniawan	1	EY (Purwantonono, Sungkoro & Surja)	1
3	SCMA	2016	Sherly Jokom	1	EY (Purwanto, Sungkoro & Surja)	1
		2017	Moch. Dadang Syachruna	1	EY (Purwanto, Sungkoro & Surja)	1
		2018	Said Amru	1	EY (Purwanto, Sungkoro & Surja)	1
4	TLKM	2016	Deden Riyadi	1	EY (Purwanto, Sungkoro & Surja)	1
		2017	David Sungkoro	1	EY (Purwanto, Sungkoro & Surja)	1
		2018	David Sungkoro	1	EY (Purwanto, Sungkoro & Surja)	1
5	UNTR	2016	Lok Budianto	1	PWC (Tanudiredja, Wibisana, Rintis & Rekan)	1
		2017	Nita Skolastika Ruslim	1	PWC (Tanudiredja, Wibisana, Rintis & Rekan)	1
		2018	Nita Skolastika Ruslim	1	PWC (Tanudiredja, Wibisana, Rintis & Rekan)	1
6	WIKA	2016	Safaat Widjabrata	1	Soejatna, Mulyana & Rekan	0
		2017	Henri Arifian	1	Deloitte (Satrio Bing Eny & Rekan)	1
		2018	Rudi Hartono Purba	1	RSM (Amir Abadi Jusuf, Aryanto, Mawar & Rekan)	0
7	GGRM	2016	Tohana Widjaja	0	KPMG	1
		2017	Tohana Widjaja	0	KPMG	1
		2018	Tohana Widjaja	0	KPMG	1
8	AKRA	2016	Feniwati Chendana	1	EY (Purwantonono, Sungkoro & Surja)	1
		2017	Benyanto Suherman	1	EY (Purwantonono, Sungkoro & Surja)	1
		2018	Benyanto Suherman	1	EY (Purwantonono, Sungkoro & Surja)	1
9	ANTAM	2016	Haryanto Sahari	1	PWC	1
		2017	Daniel Kohar	1	PWC	1
		2018	Daniel Kohar	1	PWC	1
10	ASII	2016	Eddy Rintis	1	PWC	1
		2017	Irohan Tanudiredja	1	PWC	1
		2018	Irohan Tanudiredja	1	PWC	1
11	INDF	2016	Indrajuawana Komala Widjaja	0	EY (Purwanto, Sungkoro & Surja)	1
		2017	Indrajuawana Komala Widjaja	0	EY (Purwanto, Sungkoro & Surja)	1
		2018	Indrajuawana Komala Widjaja	0	EY (Purwanto, Sungkoro & Surja)	1
12	BBNI	2016	Yasir	1	EY(Purwanto, Sungkoro &Surja)	1
		2017	Yasir	1	EY(Purwanto, Sungkoro &Surja)	1
		2018	Danil Setiadi Handaja	1	EY(Purwanto, Sungkoro &Surja)	1
13	BBRI	2016	Hari Purwantonono	1	EY(Purwanto, Sungkoro &Surja)	1
		2017	Danil Setiadi Handaja	1	EY(Purwanto, Sungkoro &Surja)	1
		2018	Danil Setiadi Handaja	1	EY(Purwanto, Sungkoro &Surja)	1
14	BBCA	2016	Kusumaningsih Angkawijaya	1	KPMG	1
		2017	Lucy Luciana Suhenda	1	PWC	1
		2018	Lucy Luciana Suhenda	1	PWC	1
15	JSMR	2016	Tjoa Tjiek Nien	1	EY	1
		2017	Agung Purwanto	1	EY	1
		2018	Said Amru	1	EY	1
16	ADHI	2016	Hertanto	1	HGK	0
		2017	Hetanto	1	HGK	0
		2018	Rusli	1	RSM (Amir Abadi Jusuf, Aryanto, Mawar & Rekan)	0
17	PTPP	2016	Bambang Karunawan	1	HGK	0
		2017	Henri Arifian	1	Deloitte (Satrio Bing Eny & Rekan)	1
		2018	Bambang Karunawan	1	HGK	0
18	WKST	2016	Leknor Joni	1	RSM (Amir Abadi Jusuf, Aryanto, Mawar & Rekan)	0
		2017	Parlindungan Siahaan	1	Deloitte (Satrio Bing Eny & Rekan)	1
		2018	Rusli	1	RSM (Amir Abadi Jusuf, Aryanto, Mawar & Rekan)	0
19	KLBF	2016	Arif Soemantri	1	EY	1
		2017	Sinarta	1	EY	1
		2018	Sinarta	1	EY	1

Lampiran 3 – *Leverage*

No	Kode	Tahun	Leverage		
			T. Liabilitas	T. Ekuitas	%
1	MNCN	2016	4,752,769,000,000	9,487,098,000,000	50.10
		2017	5,256,208,000,000	9,801,083,000,000	53.63
		2018	5,697,247,000,000	10,642,305,000,000	53.53
2	PTBA	2016	8,024,369,000,000	10,552,405,000,000	76.04
		2017	8,187,497,000,000	13,799,985,000,000	59.33
		20018	7,903,237,000,000	16,269,696,000,000	48.58
3	SCMA	2016	1,115,203,785,000	3,705,408,156,000	30.10
		2017	980,414,618,000	4,405,393,260,000	22.25
		2018	1,035,274,069,000	5,102,952,515,000	20.29
4	TLKM	2016	74,067,000,000,000	84,384,000,000,000	87.77
		2017	86,354,000,000,000	112,130,000,000,000	77.01
		2018	88,893,000,000,000	117,303,000,000,000	75.78
5	UNTR	2016	21,369,286,000,000	42,621,943,000,000	50.14
		2017	34,724,168,000,000	47,537,925,000,000	73.05
		2018	59,230,338,000,000	57,050,679,000,000	103.82
6	WIKA	2016	18,597,824,186,000	12,498,715,304,000	148.80
		2017	31,051,949,689,000	14,631,824,631,000	212.22
		2018	42,014,686,674,000	17,215,314,565,000	244.05
7	GGRM	2016	23,387,406,000,000	39,564,228,000,000	59.11
		2017	24,572,266,000,000	42,187,664,000,000	58.25
		2018	23,963,934,000,000	45,133,285,000,000	53.10
8	AKRA	2016	7,756,420,389,000	8,074,320,321,000	96.06
		2017	7,793,559,184,000	9,029,649,347,000	86.31
		2018	10,014,019,260,000	9,926,831,339,000	100.88
9	ANTAM	2016	11,572,740,239,000	18,408,795,573,000	62.87
		2017	11,523,869,935,000	18,490,403,517,000	62.32
		2018	13,567,160,084,000	19,739,230,723,000	68.73
10	ASII	2016	121,949,000,000,000	139,906,000,000,000	87.16
		2017	139,317,000,000,000	156,329,000,000,000	89.12
		2018	170,348,000,000,000	174,363,000,000,000	97.70
11	INDF	2016	38,233,092,000,000	43,941,423,000,000	87.01
		2017	41,182,764,000,000	46,756,724,000,000	88.08
		2018	46,620,996,000,000	49,916,800,000,000	93.40
12	BBNI	2016	492,701,125,000,000	89,254,000,000,000	552.02
		2017	584,086,818,000,000	100,903,304,000,000	578.86
		2018	671,237,546,000,000	110,373,789,000,000	608.15
13	BBRI	2016	856,831,836,000,000	146,812,590,000,000	583.62
		2017	958,900,948,000,000	167,347,494,000,000	573.00
		2018	1,111,622,961,000,000	185,275,331,000,000	599.98
14	BBCA	2016	560,556,687,000,000	112,715,059,000,000	497.32
		2017	614,940,262,000,000	131,401,694,000,000	467.99
		2018	668,438,779,000,000	151,753,427,000,000	440.48
15	JSMR	2016	37,161,482,595,000	53,500,322,659,000	69.46
		2017	60,833,333,269,000	18,359,439,521,000	331.35
		2018	62,219,614,991,000	20,198,985,799,000	308.03
16	ADHI	2016	14,652,655,996,381	5,442,779,962,898	269.21
		2017	22,463,030,586,953	5,869,917,425,997	382.68
		2018	23,833,342,873,624	6,285,271,896,258	379.19
17	PTPP	2016	20,436,609,059,979	10,796,157,507,411	189.30
		2017	27,539,670,430,514	14,243,110,484,597	193.35
		2018	36,233,538,927,553	16,315,611,975,419	222.08
18	WKST	2016	44,651,963,165,082	16,773,218,556,948	266.21
		2017	75,140,936,029,129	22,754,824,809,495	330.22
		2018	95,504,462,872,769	28,887,118,750,867	330.61
19	KLBF	2016	2,762,162,069,572	12,463,847,141,085	22.16
		2017	2,722,207,633,646	13,894,031,782,689	19.59
		2018	2,851,611,349,015	15,294,594,796,354	18.64

Lampiran 4 – Integritas Laporan Keuangan

No	Kode	Tahun	Integritas Laporan Keuangan (1)					Tingkat Konservatisme
			Laba Bersih	Depresiasi	Amortisasi	NI	Aliran Kas Operasi	
1	MNCN	2016	1,482,955,000,000	2,357,579,000,000	57,994,000,000	-932,618,000,000	1,965,553,000,000	-2,898,171,000,000
		2017	1,567,546,000,000	2,789,610,000,000	112,741,000,000	-1,334,805,000,000	2,197,773,000,000	-3,532,578,000,000
		2018	1,605,621,000,000	3,176,037,000,000	115,417,000,000	-1,685,833,000,000	2,007,838,000,000	-3,693,671,000,000
2	PTBA	2016	2,024,405,000,000	-2,553,320,000,000	0	4,577,725,000,000	1,928,346,000,000	2,649,379,000,000
		2017	4,547,232,000,000	-3,193,479,000,000	0	7,740,711,000,000	2,415,444,000,000	5,325,267,000,000
		2018	5,121,112,000,000	-2,733,356,000,000	0	7,854,468,000,000	7,867,786,000,000	-13,318,000,000
3	SCMA	2016	1,511,144,612,000	1,511,866,370,000	-5,370,105,000	4,648,347,000	1,384,272,657,000	-1,379,624,310,000
		2017	1,317,748,064,000	1,489,439,916,000	-43,269,086,000	-128,422,766,000	1,248,985,149,000	-1,377,407,915,000
		2018	1,475,042,200,000	1,627,700,383,000	-47,098,027,000	-105,560,156,000	1,687,724,160,000	-1,793,284,316,000
4	TLKM	2016	29,172,000,000,000	133,601,000,000,000	5,264,000,000,000	-109,693,000,000,000	47,231,000,000,000	-156,924,000,000,000
		2017	32,701,000,000,000	137,080,000,000,000	6,256,000,000,000	-110,635,000,000,000	49,405,000,000,000	-160,040,000,000,000
		2018	26,979,000,000,000	137,196,000,000,000	7,495,000,000,000	-117,712,000,000,000	45,671,000,000,000	-163,383,000,000,000
5	UNTR	2016	5,104,477,000,000	-29,002,203,000,000	0	34,106,680,000,000	10,005,397,000,000	24,101,283,000,000
		2017	7,673,322,000,000	-32,082,775,000,000	0	39,756,097,000,000	11,951,265,000,000	27,804,832,000,000
		2018	11,498,409,000,000	-38,588,928,000,000	0	50,087,337,000,000	18,959,739,000,000	31,127,598,000,000
6	WIKA	2016	1,147,144,922,000	1,229,203,694,000	0	-82,058,772,000	-1,119,609,477,000	1,037,550,705,000
		2017	1,356,115,489,000	1,757,365,601,000	0	-401,250,112,000	1,885,252,166,000	-2,286,502,278,000
		2018	2,073,299,864,000	1,565,392,752,000	0	507,907,112,000	2,722,531,219,000	-2,214,624,107,000
7	GGRM	2016	6,672,682,000,000	-13,730,151,000,000	0	20,402,833,000,000	6,937,650,000,000	13,465,183,000,000
		2017	7,755,347,000,000	-15,600,619,000,000	0	23,355,966,000,000	8,204,579,000,000	15,151,387,000,000
		2018	7,793,068,000,000	-17,789,611,000,000	0	25,582,679,000,000	11,224,700,000,000	14,357,979,000,000
8	AKRA	2016	1,046,852,086,000	2,841,510,137,000	0	-1,794,658,051,000	651,623,298,000	-2,446,281,349,000
		2017	1,304,600,250,000	2,914,450,761,000	0	-1,609,850,511,000	682,224,585,000	-2,292,075,096,000
		2018	1,596,652,821,000	2,661,834,530,000	0	-1,065,181,709,000	-448,864,030,000	-616,317,679,000
9	ANTAM	2016	64,806,188,000	6,344,125,419,000	0	-6,279,319,231,000	1,015,391,750,000	-7,294,710,981,000
		2017	136,503,269,000	7,057,210,215,000	0	-6,920,706,946,000	1,379,176,412,000	-8,299,883,358,000
		2018	874,426,593,000	7,925,385,098,000	0	-7,050,958,505,000	1,874,578,431,000	-8,925,536,936,000
10	ASII	2016	18,302,000,000,000	40,519,000,000,000	336,000,000,000	-22,553,000,000,000	19,407,000,000,000	-41,960,000,000,000
		2017	23,121,000,000,000	45,481,000,000,000	376,000,000,000	-22,736,000,000,000	23,285,000,000,000	-46,021,000,000,000
		2018	27,372,000,000,000	53,327,000,000,000	437,000,000,000	-26,392,000,000,000	27,692,000,000,000	-54,084,000,000,000
11	INDF	2016	5,266,906,000,000	15,628,189,000,000	1,297,524,000,000	-11,658,807,000,000	7,175,603,000,000	-18,834,410,000,000
		2017	5,145,063,000,000	17,705,706,000,000	1,797,381,000,000	-14,358,024,000,000	6,507,803,000,000	-20,865,827,000,000
		2018	4,961,851,000,000	23,954,694,000,000	1,931,979,000,000	-20,924,822,000,000	5,935,829,000,000	-26,860,651,000,000
12	BBNI	2016	11,410,196,000,000	6,453,505,000,000	0	4,956,691,000,000	15,854,076,000,000	-10,897,385,000,000
		2017	13,770,592,000,000	7,400,513,000,000	0	6,370,079,000,000	21,241,285,000,000	-14,871,206,000,000
		2018	15,091,763,000,000	7,882,148,000,000	0	7,209,615,000,000	25,380,077,000,000	-18,170,462,000,000
13	BBRI	2016	26,285,251,000,000	7,747,290,000,000	0	18,537,961,000,000	39,587,216,000,000	-21,049,255,000,000
		2017	29,045,049,000,000	9,226,057,000,000	0	19,818,992,000,000	51,525,335,000,000	-31,706,343,000,000
		2018	32,418,486,000,000	11,010,377,000,000	0	21,408,109,000,000	43,992,898,000,000	-22,584,789,000,000
14	BBCA	2016	20,632,281,000,000	-8,243,111,000,000	0	28,875,392,000,000	45,667,484,000,000	-16,792,092,000,000
		2017	23,321,150,000,000	-9,080,471,000,000	-689,518,000,000	33,091,139,000,000	9,658,627,000,000	23,432,512,000,000
		2018	25,851,660,000,000	-10,115,889,000,000	-1,103,604,000,000	37,071,153,000,000	4,912,562,000,000	32,158,591,000,000
15	JSMR	2016	1,803,054,456,000	1,046,842,866,000	5,619,436,928,000	-4,863,225,338,000	2,245,042,812,000	-7,108,268,150,000
		2017	2,093,656,062,000	1,227,058,613,000	6,164,709,294,000	-5,298,111,845,000	4,356,185,866,000	-9,654,297,711,000
		2018	2,036,491,035,000	514,232,522,000	7,948,259,842,000	-6,426,001,329,000	909,813,219,000	-7,335,814,548,000
16	ADHI	2016	315,107,783,135	235,088,163,702	0	80,019,619,433	-1,752,901,684,638	1,832,921,304,071
		2017	517,059,848,207	366,114,251,839	0	150,945,596,368	-3,226,995,448,375	3,377,941,044,743
		2018	645,029,449,105	504,490,367,309	0	140,539,081,796	70,902,349,063	69,636,732,733
17	PTPP	2016	1,151,431,890,873	833,224,727,995	0	318,207,162,878	986,831,200,221	-668,624,037,343
		2017	1,723,852,894,286	1,521,524,545,677	0	202,328,348,609	1,462,721,816,743	-1,260,393,468,134
		2018	1,958,993,059,360	1,896,736,247,152	0	62,256,812,208	716,128,002,645	-653,871,190,437
18	WKST	2016	1,813,068,616,784	587,134,741,599	378,636,687,279	847,297,187,906	-7,762,413,775,203	8,609,710,963,109
		2017	4,201,572,490,754	1,111,812,060,559	454,334,037,599	2,635,426,392,596	-5,959,562,435,459	8,594,988,828,055
		2018	4,619,567,705,553	1,742,806,772,119	10,293,458,446	2,866,467,474,988	3,035,139,221,324	-168,671,746,336
19	KLBF	2016	2,350,884,933,551	2,459,135,208,145	246,727,265,186	-354,977,539,780	2,159,833,281,176	-2,514,810,820,956
		2017	2,453,251,410,604	2,815,467,860,875	298,758,042,167	-660,974,492,438	2,008,316,536,066	-2,669,291,028,504
		2018	2,497,261,964,757	3,155,030,399,988	343,419,124,212	-1,001,187,559,443	2,770,775,949,459	-3,771,963,508,902

Lampiran 5 – Uji Multikolonieritas

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta			Toleranc e	VIF
1	(Constant)	.928	.631		1.470	.148		
	Komisaris Independen	.004	.009	.079	.438	.663	.465	2.153
	Kepemilikan Institusional	-.015	.007	-.256	-1.989	.052	.917	1.091
	Komite Audit	.103	.063	.220	1.641	.107	.842	1.188
	Kepemilikan Manajerial	-.393	.311	-.177	-1.265	.212	.772	1.296
	Audit Tenure	.159	.214	.108	.741	.462	.709	1.410
	Ukuran KAP	.197	.152	.173	1.290	.203	.847	1.180
	Leverage	.000	.000	-.168	-.943	.350	.478	2.091

a. Dependent Variable: Integritas Laporan Keuangan

Lampiran 6 – Uji Normalitas

One-Sample Kolmogorov-Smirnov Test				Unstandardized Residual
N				57
Normal Parameters ^{a,b}	Mean			.0000000
	Std. Deviation			.38828211
Most Extreme Differences	Absolute			.173
	Positive			.094
	Negative			-.173
Test Statistic				.173
Asymp. Sig. (2-tailed)				.000 ^c
Monte Carlo Sig. (2-tailed)	Sig.			.059 ^d
	99% Confidence Interval		Lower Bound	.053
			Upper Bound	.065

Lampiran 7 – Uji Heterokedastisitas

			Correlations							Unstandardized Residual
			KI	KIns	KA	KM	AT	UkKAP	Lev	
Spearman's rho	KI	Correlation Coefficient	1.000	-.106	.025	.034	-.265*	.240	.276*	-.013
		Sig. (2-tailed)	.	.431	.856	.800	.046	.072	.038	.922
		N	57	57	57	57	57	57	57	57
	KIns	Correlation Coefficient	-.106	1.000	-.072	-.061	-.010	-.058	-.124	.086
		Sig. (2-tailed)	.431	.	.595	.654	.939	.668	.359	.525
		N	57	57	57	57	57	57	57	57
	KA	Correlation Coefficient	.025	-.072	1.000	-.087	.281*	.015	.245	-.094
		Sig. (2-tailed)	.856	.595	.	.518	.034	.911	.066	.486
		N	57	57	57	57	57	57	57	57
	KM	Correlation Coefficient	.034	-.061	-.087	1.000	-.275*	.055	-.068	.088
		Sig. (2-tailed)	.800	.654	.518	.	.039	.682	.615	.513
		N	57	57	57	57	57	57	57	57
	AT	Correlation Coefficient	-.265*	-.010	.281*	-.275*	1.000	-.168	.188	.063
		Sig. (2-tailed)	.046	.939	.034	.039	.	.212	.162	.644
		N	57	57	57	57	57	57	57	57
	UkKAP	Correlation Coefficient	.240	-.058	.015	.055	-.168	1.000	-.208	-.030
		Sig. (2-tailed)	.072	.668	.911	.682	.212	.	.120	.826
		N	57	57	57	57	57	57	57	57
	Lev	Correlation Coefficient	.276*	-.124	.245	-.068	.188	-.208	1.000	-.006
		Sig. (2-tailed)	.038	.359	.066	.615	.162	.120	.	.966
		N	57	57	57	57	57	57	57	57

Lampiran 7 – Lanjutan Uji Heterokedastisitas

Unstand	Correlation								
ardized	Coefficient	-.013	.086	-.094	.088	.063	-.030	-.006	1.000
Residua	Sig. (2-tailed)	.922	.525	.486	.513	.644	.826	.966	.
N		57	57	57	57	57	57	57	57

*. Correlation is significant at the 0.05 level (2-tailed).

Lampiran 8 – Uji Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	6.410	8	.601

Lampiran 9 – Uji Keseluruhan Model (Overall Model Fit)

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	67.719	.877
	2	67.672	.940
	3	67.672	.941

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	49.344 ^a	.275	.396

Lampiran 10 – Uji Koefisien Determinasi (Nagelkerke R square)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	49.344 ^a	.275	.396

Lampiran 11 – Uji Wald

Variables in the Equation							95% C.I. for EXP(B)	
	B	S.E.	Wald	Df	Sig.	Exp(B)	Lower	Upper
Step 1 ^a KI	.796	.738	1.163	1	.281	2.217	.522	9.422
KIns	-1.552	.741	4.390	1	.036	.212	.050	.905
KA	5.229	2.624	3.971	1	.046	186.650	1.090	31972.560
KM	-1.864	1.420	1.722	1	.189	.155	.010	2.509
AT	1.036	1.271	.664	1	.415	2.818	.233	34.058
UkKAP	.865	.949	.832	1	.362	2.376	.370	15.251
LEV	-.117	.084	1.924	1	.165	.890	.755	1.049
Constant	-1.075	8.220	.017	1	.896	.341		

Lampiran 12 – Uji Omnibus

Omnibus Tests of Model Coefficients				
	Chi-square	df	Sig.	
Step 1 Step	18.328	7	.011	
Block	18.328	7	.011	
Model	18.328	7	.011	

Lampiran 13 – Kartu Bimbingan Skripsi

Perkumpulan Pengelola Pendidikan Malangkuçęwara (P3M)

 **STIE MALANGKUÇĘWARA**
d/h. ABM School of Economics

 
UKAS is a member of Registrar of Business (Pondok) Ltd.

Terakreditasi "A", AKUNTANSI, 3233/SK/BAN-PT/Akred/S/XII/2018
Terakreditasi "A", MANAJEMEN, 2812/SK/BAN-PT/Akred/S/X/2018

Penetapan Dosen Pembimbing Skripsi
Semester GASAL Tahun Akademik 2019/2020
Nomor : 1103/BAAK/X/2019

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçęwara Malang menetapkan :

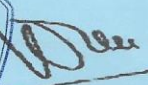
Nama : Dra. ISTUTIK, Ak., MM., CA., CPA
Sebagai : Dosen Pembimbing 1
Nama : -
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : MAULIANI CAHYANING LINTANG
Nomor Pokok : A.2016.1.33953
Skripsi yang diajukan
Bidang Kajian : AKUNTANSI KEUANGAN LANJUTAN
Pokok Bahasan : CORPORATE GOVERNANCE, PROFITABILITAS
Tempat/Obyek : -
Judul Skripsi : -

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang
Pada Tanggal : 06/10/2019
Ketua Program Studi Akuntansi,



R. R. W. DANARNI PUDJIASTUTI, Ak., MSI., CA, CPA
NIK-P.3M : 202.710.246



STIE Malangkuçęwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB.I s.d BAB. III

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan :			
16/10/2019	Totok	Integrasi CK → X	
20/10/2019	Totok	Struktur CG, ARAJ Tenure, Ukuran KAP. → X	
20/10/2019	Totok	K(+) leverage	
Bulan : November 2019			
8/11/2019	R/D	pengaruh simultan, model hipotesis, Metode Analisis	
13/11/2019	R/D	Simp v/ Sampun	
16/12/2019	R/D	Metode Analisis → Keras logika BBK LB45.	
Bulan :			
17/12/2019	Bab I	Uraian Beladog, redhouse	
19/12/2019	Bab I	Acc	
	Bab II	Cek. Vol Artikel, sistematika sesuai topik	
Bulan :			
23/12/2019	Bab II	Acc	
	Bab II	populasi & sampling	
Bulan : Januari 2020			
3-1-2020	Bab III	Acc. → Simp & Keras logika Bab III	

Dosen Pembimbing 1

Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan



Terakreditasi "A", AKUNTANSI, 3233/SK/BAN-PT/Akred/S/X/2018
Terakreditasi "A", MANAJEMEN, 2812/SK/BAN-PT/Akred/S/X/2018

Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2019/2020

Nomor : 1103/BAAK/X/2019

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçewara Malang menetapkan :

Nama : Dra. ISTUTIK, Ak., MM., CA., CPA
Sebagai : Dosen Pembimbing 1
Nama : -
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : MAULIANI CAHYANING LINTANG
Nomor Pokok : A.2016.1.33953
Skripsi yang diajukan
Bidang Kajian : AKUNTANSI KEUANGAN LANJUTAN
Pokok Bahasan : CORPORATE GOVERNANCE, PROFITABILITAS
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE
MALANGKUÇEWARA
Judul Skripsi : PENGARUH STRUKTUR CORPORATE GOVERNANCE,
AUDIT TENURE, UKURAN KAP DAN LEVERAGE
TERHADAP INTEGRITAS LAPORAN KEUANGAN

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang

Pada Tanggal : 14/01/2020

Ketua Program Studi Akuntansi,



Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA
NIK-P.3M : 202.710.246



STIE Malangkuçewara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Januari			
20/1/2020	Bab IV	Pengajuan Duta → Cek kembali data Akroba → Cek master data hotel penelitian sebelumnya	
Bulan :			
23/1/2020	Bab IV	Uraikan progres & LB dan penelitian tersebut	
27/1/2020	Bab IV	Cek kembali uraian artikel & setiap var. yg diteliti	
Bulan :			
28/1/2020	Bab IV	Acc & raphan semhos	
Bulan :			
31/1/2020	Bab V	Simpulan Konsepsi Audit	
Bulan :			
3/1/2020	V	Acc	

Dosen Pembimbing 1

Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan