

## LAMPIRAN

Lampiran 1 :Data yang diolah pada SPSS 25

Perhitungan Variabel Kepemilikan Institusional, Kepemilikan Manajerial, dan Komisaris Independen Pada Perusahaan Sektor Manufaktur Yang Listing Di Bursa Efek Tahun 2016-2018

Nama Perusahaan	Tahun Penelitian	Kepemilikan Institusional	Kepemilikan Manajerial	Komisaris Independen
PT. Alaska Industrindo	2016	0.908	0.000	0.333
	2017	0.931	0.000	0.333
	2018	0.931	0.000	0.333
Alumindo Light Metal Industry Tbk	2016	0.765	0.016	0.500
	2017	0.765	0.017	0.500
	2018	0.765	0.017	0.500
Berlina Tbk	2016	0.674	0.051	0.500
	2017	0.671	0.051	0.400
	2018	0.670	0.051	0.400
Betonjaya Manunggal Tbk	2016	0.818	0.096	0.500
	2017	0.818	0.096	0.500
	2018	0.799	0.096	0.500
Charoen Pokphand Indonesia Tbk	2016	0.555	0.000	0.500
	2017	0.555	0.000	0.333
	2018	0.555	0.000	0.333
Fajar Surya Wisesa Tbk	2016	0.858	0.085	0.600
	2017	0.862	0.085	0.600
	2018	0.871	0.085	0.600
Gunawan Dianjaya Steel Tbk	2016	0.980	0.000	0.333
	2017	0.980	0.000	0.500
	2018	0.975	0.000	0.333
Indal Alumunium Industry Tbk	2016	0.780	0.007	0.500
	2017	0.780	0.010	0.500
	2018	0.779	0.009	0.333

Nama Perusahaan	Tahun	Kepemilikan	Kepemilikan	Komisaris
	Penelitian	Institusional	Manajerial	Independen
Japfa Comfeed Indonesia Tbk	2016	0.630	0.011	0.400
	2017	0.630	0.015	0.500
	2018	0.641	0.014	0.500
Kedawung Setia Industrial Tbk	2016	0.811	0.048	0.500
	2017	0.839	0.048	0.500
	2018	0.839	0.044	0.333
Lion Metal Works Tbk	2016	0.577	0.002	0.500
	2017	0.577	0.002	0.500
	2018	0.577	0.003	0.333
Mulia Industrindo Tbk	2016	0.823	0.000	0.333
	2017	0.672	0.083	0.333
	2018	0.672	0.083	0.250
Trias Sentosa Tbk	2016	0.567	0.071	0.500
	2017	0.578	0.063	0.333
	2018	0.578	0.063	0.333
Yanaprima Hastapersada Tbk	2016	0.895	0.004	0.333
	2017	0.895	0.004	0.333
	2018	0.895	0.004	0.333
Astra Internationl Tbk	2016	0.501	0.000	0.333
	2017	0.501	0.000	0.364
	2018	0.501	0.000	0.300
Grand Kartech Tbk	2016	0.831	0.093	0.500
	2017	0.831	0.083	0.667
	2018	0.831	0.000	0.667
Indospring Tbk	2016	0.881	0.004	0.333
	2017	0.881	0.004	0.333
	2018	0.881	0.004	0.333
Selamat Sempurna Tbk	2016	0.581	0.080	0.333
	2017	0.581	0.080	0.333
	2018	0.581	0.080	0.500

Nama Perusahaan	Tahun	Kepemilikan	Kepemilikan	Komisaris
	Penelitian	Institusional	Manajerial	Independen
Sunson Textile Manufacture Tbk	2016	0.410	0.366	0.400
	2017	0.410	0.366	0.400
	2018	0.410	0.366	0.400
Supreme Cable Manufacturing & Commerce Tbk	2016	0.712	0.048	0.333
	2017	0.712	0.048	0.333
	2018	0.712	0.048	0.333
Indofood Sukses Makmur Tbk	2016	0.501	0.000	0.375
	2017	0.501	0.000	0.375
	2018	0.501	0.000	0.375
Prasidha Aneka Niaga Tbk	2016	0.736	0.203	0.333
	2017	0.658	0.281	0.333
	2018	0.658	0.281	0.333
Gudang Garam Tbk	2016	0.755	0.007	0.500
	2017	0.755	0.007	0.500
	2018	0.755	0.007	0.500
Kino Indonesia Tbk	2016	0.799	0.106	0.500
	2017	0.802	0.106	0.400
	2018	0.802	0.108	0.500
Mandom Indonesia Tbk	2016	0.738	0.001	0.400
	2017	0.738	0.001	0.500
	2018	0.738	0.001	0.400
Chitose Internasional Tbk	2016	0.698	0.003	0.500
	2017	0.680	0.003	0.500
	2018	0.721	0.003	0.500
Langgeng Makmur Industri Tbk	2016	0.833	0.000	0.500
	2017	0.235	0.683	0.500
	2018	0.235	0.683	0.500

Perhitungan Variabel Integritas Laporan Keuangan dan Spesialisasi Industri Auditor Pada Perusahaan Sektor Manufaktur Yang Listing Di Bursa Efek Tahun 2016-2018

Nama Perusahaan	Tahun Penelitian	Integritas Laporan Keuangan	Spesialisasi Industri Auditor
PT. Alaska Industrindo	2016	13.461.305.000	0.167
	2017	-17.074.333.000	0.333
	2018	51.763.407.000	0.333
Alumindo Light Metal Industry Tbk	2016	198.902.308.206	0.333
	2017	-332.402.644.501	0.500
	2018	-400.243.521.151	0.500
Berlina Tbk	2016	218.847.297.000	0.500
	2017	313.812.078.000	0.167
	2018	203.605.243.000	0.167
Betonjaya Manunggal Tbk	2016	5.465.304.633	0.167
	2017	-4.307.106.059	0.333
	2018	-1.176.093.192	0.500
Charoen Pokphand Indonesia Tbk	2016	2.717.132.000.000	0.500
	2017	11.324.000.000	1.000
	2018	1.388.175.000.000	1.000
Fajar Surya Wisesa Tbk	2016	1.650.691.157.953	0.500
	2017	729.513.992.924	0.500
	2018	542.671.061.233	0.500
Gunawan Dianjaya Steel Tbk	2016	69.170.047.900	1.000
	2017	34.174.693.654	1.000
	2018	110.157.830.470	1.000
Indal Alumunium Industry Tbk	2016	-170.632.692.378	0.500
	2017	29.694.701.861	0.500
	2018	108.293.502.161	0.500

Nama Perusahaan	Tahun Penelitian	Integritas Laporan Keuangan	Spesialisasi Industri Auditor
Japfa Comfeed Indonesia Tbk	2016	1.207.807.000.000	0.500
	2017	341.898.000.000	0.500
	2018	352.002.000.000	0.500
Kedawung Setia Industrial Tbk	2016	67.732.679.212	0.500
	2017	-97.506.497.857	0.500
	2018	49.912.676.786	1.000
Lion Metal Works Tbk	2016	22.574.996.873	1.000
	2017	13.155.047.481	0.333
	2018	6.541.689.387	0.333
Mulia Industrindo Tbk	2016	646.182.046.000	0.333
	2017	608.542.068.000	0.333
	2018	330.290.934.000	0.500
Trias Sentosa Tbk	2016	386.558.160.668	0.500
	2017	352.595.026.890	0.500
	2018	217.149.099.749	1.000
Yanaprima Hastapersada Tbk	2016	7.808.076.980	1.000
	2017	656.989.695	1.000
	2018	-7.975.695.446	0.167
Astra International Tbk	2016	-5.127.000.000.000	0.333
	2017	6.391.000.000.000	0.333
	2018	7.644.000.000.000	0.333
Grand Kartech Tbk	2016	50.554.161.742	0.500
	2017	57.411.198.206	1.000
	2018	54.337.907.754	1.000
Indospring Tbk	2016	243.536.582.034	0.167
	2017	307.506.302.519	0.167
	2018	117.013.543.636	1.000
Selamat Sempurna Tbk	2016	190.069.000.000	1.000
	2017	1.273.000.000	1.000
	2018	28.686.000.000	1.000

Nama Perusahaan	Tahun Penelitian	Integritas Laporan Keuangan	Spesialisasi Industri Auditor
Sunson Textile Manufacture Tbk	2016	90.528.510.850	1.000
	2017	75.339.983.295	0.333
	2018	33.483.175.141	0.333
Supreme Cable Manufacturing & Commerce Tbk	2016	214.663.337.450	0.333
	2017	-293.521.845.394	1.000
	2018	-348.529.819.699	1.000
Indofood Sukses Makmur Tbk	2016	4.428.802.000.000	1.000
	2017	3.497.300.000.000	0.500
	2018	3.780.080.000.000	0.500
Prasidha Aneka Niaga Tbk	2016	84.177.315.503	0.167
	2017	-35.952.539.466	0.333
	2018	84.698.044.523	0.333
Gudang Garam Tbk	2016	-1.820.601.000.000	0.333
	2017	-1.794.761.000.000	0.500
	2018	1.166.902.000.000	0.500
Kino Indonesia Tbk	2016	-130.668.308.460	0.500
	2017	177.250.749.706	0.333
	2018	430.551.636	0.333
Mandom Indonesia Tbk	2016	213.262.585.534	0.333
	2017	301.076.697.158	0.333
	2018	155.571.836.583	0.333
Chitose Internasional Tbk	2016	24.393.104.140	0.333
	2017	10.611.900.725	0.500
	2018	-14.952.732.492	0.500
Langgeng Makmur Industri Tbk	2016	27.309.601.014	1.000
	2017	30.808.578.776	0.167
	2018	92.202.470.381	0.167

## Lampiran 2 :Hasil Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
X1_INST	58	.410	.980	.75397	.127725
X2_MANJ	58	.000	.366	.04356	.060849
X3_KI	58	.250	.667	.42672	.095101
X4_INDSR	58	.167	1.000	.55747	.306765
Y	58	-3.48529	5.426710	8.50706	1.701255
Valid N (listwise)	58				

## Lampiran 3 :Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		58
Normal Parameters <sup>a,b</sup>	Mean	-.0000604
	Std. Deviation	160388865210.46127000
Most Extreme Differences	Absolute	.081
	Positive	.065
	Negative	-.081
Test Statistic		.081
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.



## Lampiran 4 :Hasil Uji Multikolineritas

		<b>Coefficients<sup>a</sup></b>					<b>Collinearity Statistics</b>	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	3.1852	1.8016		1.768	.083		
	X1_INST	-1.8912	1.8648	-.142	-1.014	.315	.855	1.169
	X2_MANJ	-1.7881	3.9244	-.064	-.456	.651	.851	1.175
	X3_KI	2.3663	2.3225	.013	.102	.919	.995	1.005
	X4_INDS	1.6711	7.2458	-.301	-2.306	.025	.982	1.018
	R							

a. Dependent Variable: Y

## Lampiran 5 : Hasil Uji Heteroskedastisitas

		Coefficients <sup>a</sup>				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	239139867065.318	108548548313.675		2.203	.032
	X1_INST	-180582674432.360	112358345874.779	-.233	-1.607	.114
	X2_MANJ	-119083559427.334	236448455787.382	-.073	-.504	.617
	X3_KI	69292860736.092	139933236920.584	.066	.495	.623
	X4_INDSR	-4358557222.033	43656091251.805	-.013	-.100	.921

a. Dependent Variable: Abs\_Res

## Lampiran 6 :Hasil Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.333 <sup>a</sup>	.111	.044	166331194997. 883700	1.571

a. Predictors: (Constant), X4\_INDSR, X3\_KI, X1\_INST, X2\_MANJ

b. Dependent Variable: Y

## Lampiran 7 : Hasil Uji Analisis Linear Beganda

Model		Unstandardized Coefficients		Coefficients <sup>a</sup>		
		B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	3.1852	1.8016		1.768	.083
	X1_INST	-1.8912	1.8648	-.142	-1.014	.315
	X2_MANJ	-1.7881	3.9244	-.064	-.456	.651
	X3_KI	2.3663	2.3225	.013	.102	.919
	X4_INDSR	1.6711	7.2458	.301	2.306	.025

a. Dependent Variable: Y