

BAB V

PENUTUP

Dalam bab ini akan dijelaskan penutup yang berisikan tentang kesimpulan dan saran.

5.1. Kesimpulan

Kesimpulan yang diperoleh dari hasil analisis pengaruh komisaris independent, komite audit, ukuran KAP dan kepemilikan manajerial terhadap perusahaan sektor Infrastruktur, Transportasi dan Logistik yang terdaftar pada Bursa Efek Indonesia (BEI) tahun 2016-2020. Berdasarkan hasil penelitian dan pembahasannya pada bab sebelumnya, maka dapat disimpulkan sebagai berikut :

1. Komisaris independen tidak berpengaruh terhadap integritas laporan keuangan. Variabel komisaris independen belum dapat menjelaskan secara penuh pengaruhnya terhadap integritas laporan keuangan karena memiliki jumlah komisaris independen yang rendah rendah dan dipengaruhi oleh faktor-faktor lain dari komisaris independen.
2. Komite audit berpengaruh positif terhadap integritas laporan keuangan. Variabel komite audit menjelaskan bahwa semakin banyak jumlah komite audit maka semakin baik integritas laporan keuangan.
3. Ukuran KAP berpengaruh positif terhadap integritas laporan keuangan. Variabel ukuran KAP menjelaskan bahwa KAP yang berafiliasi dengan big four mempunyai mutu dan standar audit yang lebih baik dibandingkan dengan KAP non big four.
4. Kepemilikan manajerial tidak berpengaruh terhadap integritas laporan keuangan. Variabel kepemilikan manajerial belum dapat menjelaskan

secara penuh pengaruhnya terhadap integritas laporan keuangan karena saham yang dimiliki manajer pada penelitian ini tergolong rendah dengan nilai dibawah 10%.

5.2. Saran

Berdasarkan kesimpulan diatas dalam melakukan penelitian, maka saran yang dapat disampaikan adalah sebagai berikut :

- **Untuk pengembangan teoritis**
 1. Peneliti yang akan datang menggunakan alat ukur variabel yang berbeda dari penelitian ini.
 2. Penelitian yang akan datang dapat memperluas sampel ke sektor lain dan menambah waktu observasi.

- **Untuk stakeholder**
 1. Mempertimbangkan faktor-faktor komite audit dan ukuran KAP dalam pengambilan keputusan nantinya, karena terbukti berpengaruh positif signifikan pada penelitian ini

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LAMPIRAN

Lampiran 1 Nama Perusahaan Yang Menjadi Populasi Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	ASSA	Adi Sarana Armada Tbk
2	BIRD	Blue Bird Tbk
3	BLTA	Berlian Laju Tanker Tbk
4	BPTR	Batavia Prosperindo Trans Tbk
5	CMPP	AirAsia Indonesia Tbk
6	DEAL	Dewata Freightinternational Tbk
7	GIAA	Garuda Indonesia (Persero) Tbk
8	HELI	Jaya Trashindo Tbk
9	JAYA	Armada Berjaya Trans Tbk
10	KJEN	Krida Jaringan Nusantara Tbk
11	LRNA	Ekasari Lorena Transport Tbk
12	NELY	Pelayaran Nelly Dwi Putri Tbk
13	SAFE	Steady Safe Tbk
14	SAPX	Satria Antaran Prima Tbk
15	SDMU	Sidomulyo Selaras Tbk
16	SMDR	Samudera Indonesia Tbk
17	TAXI	Express Transindo Utama Tbk
18	TMAS	Pelayaran Tempuran Emas Tbk
19	TNCA	Trimuda Nuansa Citra Tbk
20	TRUK	Guna Timur Raya Tbk
21	WEHA	Weha Transportasi Indonesia Tbk
22	aksi	Mineral Sumberdaya Mandiri Tbk
23	hais	Hasnur Internasional Shipping
24	mira	Mitra International Resources
25	ppgl	Prima Globalindo Logistik Tbk.
26	trja	Transkon Jaya Tbk.
27	pura	Putra Rajawali Kencana Tbk.
28	ACST	Acset Indonusa Tbk.
29	ADHI	Adhi Karya (Persero) Tbk.
30	BALI	Bali Towerindo Sentra Tbk.
31	BTEL	Bakrie Telecom Tbk.
32	BUKK	Bukaka Teknik Utama Tbk.
33	CASS	Cardig Aero Services Tbk.
34	CENT	Centratama Telekomunikasi Indo
35	CMNP	Citra Marga Nusaphala Persada
36	DGIK	Nusa Konstruksi Enjiniring Tbk
37	EXCL	XL Axiata Tbk.

38	FIMP	Fimperkasa Utama Tbk.
39	FREN	Smartfren Telecom Tbk.
40	GHON	Gihon Telekomunikasi Indonesia
41	GMFI	Garuda Maintenance Facility Ae
42	GOLD	Visi Telekomunikasi Infrastruk
43	HADE	Himalaya Energi Perkasa Tbk.
44	IBST	Inti Bangun Sejahtera Tbk.
45	IDPR	Indonesia Pondasi Raya Tbk.
46	IPCC	Indonesia Kendaraan Terminal T
47	IPCM	Jasa Armada Indonesia Tbk.
48	ISAT	Indosat Tbk.
49	JAST	Jasnita Telekomindo Tbk.
50	JKON	Jaya Konstruksi Manggala Prata
51	JSMR	Jasa Marga (Persero) Tbk.
52	KARW	ICTSI Jasa Prima Tbk.
53	KBLV	First Media Tbk.
54	KEEN	Kencana Energi Lestari Tbk.
55	LAPD	Leyand International Tbk.
56	LCKM	LCK Global Kedaton Tbk.
57	LINK	Link Net Tbk.
58	META	Nusantara Infrastructure Tbk.
59	MPOW	Megapower Makmur Tbk.
60	MTEL	Dayamitra Telekomunikasi Tbk.
61	MTPS	Meta Epsi Tbk.
62	MTRA	Mitra Pemuda Tbk.
63	NRCA	Nusa Raya Cipta Tbk.
64	OASA	Protech Mitra Perkasa Tbk.
65	PBSA	Paramita Bangun Sarana Tbk.
66	PORT	Nusantara Pelabuhan Handal Tbk
67	POWR	Cikarang Listrindo Tbk.
68	PPRE	PP Presisi Tbk.
69	PTDU	Djasa Ubersakti Tbk.
70	PTPP	PP (Persero) Tbk.
71	PTPW	Pratama Widya Tbk.
72	RONY	Aesler Grup Internasional Tbk.
73	SMKM	Sumber Mas Konstruksi Tbk.
74	SSIA	Surya Semesta Internusa Tbk.
75	SUPR	Solusi Tunas Pratama Tbk.

76	TAMA	Lancartama Sejati Tbk.
77	TBIG	Tower Bersama Infrastructure T
78	TGRA	Terregra Asia Energy Tbk.
79	TLKM	Telkom Indonesia (Persero) Tbk
80	TOPS	Totalindo Eka Persada Tbk.
81	TOTL	Total Bangun Persada Tbk.
82	TOWR	Sarana Menara Nusantara Tbk.
83	WEGE	Wijaya Karya Bangunan Gedung T
84	WIKA	Wijaya Karya (Persero) Tbk.
85	WSKT	Waskita Karya (Persero) Tbk.

Lampiran 2 Nama Perusahaan Yang Menjadi Sampel Penelitian

Sampel Data		
No	Kode Perusahaan	Nama Perusahaan
1	ASSA	Adi Sarana Armada Tbk
2	BIRD	Blue Bird Tbk
3	SDMU	Sidomulyo Selaras Tbk
4	WEHA	Weha Transportasi Indonesia Tbk
5	mira	Mitra International Resources
6	ACST	Acset Indonusa Tbk.
7	ADHI	Adhi Karya (Persero) Tbk.
8	BALI	Bali Towerindo Sentra Tbk.
9	BUKK	Bukaka Teknik Utama Tbk.
10	CASS	Cardig Aero Services Tbk.
11	CMNP	Citra Marga Nusaphala Persada
12	DGIK	Nusa Konstruksi Enjiniring Tbk
13	EXCL	XL Axiata Tbk.
14	FREN	Smartfren Telecom Tbk.
15	GOLD	Visi Telekomunikasi Infrastruk
16	IBST	Inti Bangun Sejahtera Tbk.
17	ISAT	Indosat Tbk.
18	JKON	Jaya Konstruksi Manggala Prata
19	JSMR	Jasa Marga (Persero) Tbk.
20	KBLV	First Media Tbk.
21	LINK	Link Net Tbk.
22	META	Nusantara Infrastructure Tbk.
23	NRCA	Nusa Raya Cipta Tbk.
24	PTPP	PP (Persero) Tbk.

25	SSIA	Surya Semesta Internusa Tbk.
26	SUPR	Solusi Tunas Pratama Tbk.
27	TBIG	Tower Bersama Infrastructure T
28	TLKM	Telkom Indonesia (Persero) Tbk
29	TOTL	Total Bangun Persada Tbk.
30	TOWR	Sarana Menara Nusantara Tbk.
31	WIKA	Wijaya Karya (Persero) Tbk.
32	WSKT	Waskita Karya (Persero) Tbk.

Lampiran 3 Uji Deskriptif

- **Sebelum Outlier**

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Integritas Laporan Keuangan Komisaris Independen	160	13.76	.13	13.89	1.8972	1.77789
Komite Audit	160	.60	.20	.80	.4012	.10987
Ukuran KAP	160	5.00	3.00	8.00	3.2500	.79305
Kepemilikan Manajerial	160	1.00	.00	1.00	.2188	.41470
Valid N (listwise)	160	.65	.00	.65	.0516	.13336

- **Setelah Outlier**

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
Integritas Laporan Keuangan Komisaris Independen	130	3.79	.13	3.92	1.3239	.71121
Komite Audit	130	.60	.20	.80	.4004	.11359
	130	5.00	3.00	8.00	3.3077	.87023

Ukuran KAP	130	1.00	.00	1.00	.2154	.41268
Kepemilikan Manajerial	130	.60	.00	.60	.0459	.12154
Valid N (listwise)	130					

Lampiran 4 Uji Normalitas

- Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		160
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.74832481
Most Extreme Differences	Absolute	.188
	Positive	.188
	Negative	-.167
Kolmogorov-Smirnov Z		2.374
Asymp. Sig. (2-tailed)		.000
a. Test distribution is Normal.		

- Setelah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.60827971

Most Extreme Differences	Absolute	.117
	Positive	.117
	Negative	-.057
Kolmogorov-Smirnov Z		1.337
Asymp. Sig. (2-tailed)		.056
a. Test distribution is Normal.		

Lampiran 5 Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Komisaris Independen	.944	1.059
	Komite Audit	.893	1.120
	Ukuran KAP	.879	1.137
	Kepemilikan Manajerial	.960	1.041

a. Dependent Variable: Integritas Laporan Keuangan

Lampiran 6 Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-.15800
Cases < Test Value	65
Cases >= Test Value	65
Total Cases	130

Number of Runs	58
Z	-1.409
Asymp. Sig. (2-tailed)	.159

a. Median

Lampiran 7 Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.223	.159		1.399	.164
Komisaris Independen	.141	.276	.046	.512	.609
Komite Audit	.062	.037	.154	1.665	.098
Ukuran KAP	.074	.079	.087	.936	.351
Kepemilikan Manajerial	-.031	.255	-.011	-.123	.902

a. Dependent Variable: abs_res

Lampiran 8 Uji Hipotesis

- **R2**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.518 ^a	.269	.245	.61794

a. Predictors: (Constant), Kepemilikan Manajerial, Ukuran KAP, Komisaris Independen, Komite Audit

b. Dependent Variable: Integritas Laporan Keuangan

- **Uji F (Simultan)**

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.520	4	4.380	11.471	.000 ^a
	Residual	47.731	125	.382		
	Total	65.251	129			

a. Predictors: (Constant), Kepemilikan Manajerial, Ukuran KAP, Komisaris Independen, Komite Audit

b. Dependent Variable: Integritas Laporan Keuangan

- **Uji T (Parsial)**

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.378	.285		1.326	.187
	Komisaris Independen	-.154	.493	-.025	-.313	.755
	Komite Audit	.263	.066	.321	3.970	.000
	Ukuran KAP	.566	.141	.329	4.027	.000
	Kepemilikan Manajerial	.374	.457	.064	.820	.414

a. Dependent Variable: Integritas Laporan Keuangan

Lampiran 9 Data Integritas Laporan Keuangan (Y)

Sampel Data		Integritas Laporan Keuangan (Y)																								
		2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
No	Kode Perusahaan	Harga Pasar Saham per 31 Desember					Total Ekuitas Rupiah					Jumlah Saham Beredar					Nilai Buku Saham Per 31 Des					Integritas Laporan Keuangan				
1	ASSA	195.00	209.00	364.00	740.00	635.00	903,628,035,278.00	985,809,663,441.00	1,138,411,931,126.00	1,338,152,253,649.00	1,439,319,915,699.00	3,397,500,000.00	3,397,500,000.00	3,397,500,000.00	3,397,500,000.00	3,397,500,000.00	265.97	290.16	335.07	393.86	423.64	0.73	0.72	1.09	1.88	1.50
2	BIRD	3,000.00	3,460.00	2,870.00	2,490.00	1,300.00	4,662,680,000,000.00	4,930,925,000,000.00	5,265,161,000,000.00	5,408,102,000,000.00	5,235,523,000,000.00	2,502,100,000.00	2,502,100,000.00	2,502,100,000.00	2,502,100,000.00	2,502,100,000.00	1,863.51	1,970.71	2,104.30	2,161.43	2,092.45	1.61	1.76	1.36	1.15	0.62
3	SDMU	450.00	350.00	50.00	50.00	57.00	261,159,589,050.00	222,576,901,482.00	85,607,711,572.00	51,205,422,435.00	7,730,000,000.00	1,135,225,000.00	1,135,225,000.00	1,135,225,000.00	1,135,225,000.00	1,135,225,000.00	230.05	196.06	75.41	45.11	6.81	1.96	1.79	0.66	1.11	8.37
4	WEHA	152.00	202.00	150.00	149.00	63.00	102,993,383,387.00	152,404,630,729.00	152,922,445,170.00	151,868,100,767.00	117,997,020,822.00	886,411,265.00	886,411,265.00	886,411,265.00	886,411,265.00	886,411,265.00	116.19	171.93	172.52	171.33	133.12	1.31	1.17	0.87	0.87	0.47
5	MIRA	50.00	50.00	50.00	50.00	50.00	246,444,377,159.00	228,539,944,408.00	224,316,166,520.00	234,557,407,552.00	215,353,920,521.00	3,961,452,039.00	3,961,452,039.00	3,961,452,039.00	3,961,452,039.00	3,961,452,039.00	62.21	57.69	56.62	59.21	54.36	0.80	0.87	0.88	0.84	0.92
6	ACST	2,820.00	2,460.00	1,555.00	970.00	440.00	1,301,225,000,000.00	1,437,127,000,000.00	1,426,793,000,000.00	286,476,000,000.00	324,032,000,000.00	700,000,000.00	700,000,000.00	700,000,000.00	700,000,000.00	6,425,160,000.00	1,858.89	2,053.04	2,038.28	409.25	50.43	1.52	1.20	0.76	2.37	8.72
7	ADHI	2,080.00	2,000.00	1,390.00	1,167.00	1,535.00	5,442,779,962,898.00	5,869,917,425,997.00	6,285,271,896,258.00	6,834,297,680,021.00	5,574,810,447,358.00	3,560,849,376.00	3,560,849,376.00	3,560,849,376.00	3,560,849,376.00	3,560,849,376.00	1,528.51	1,648.46	1,765.10	1,919.29	1,565.58	1.36	1.21	0.79	0.61	0.98
8	BALI	1,050.00	1,530.00	1,560.00	1,090.00	800.00	701,525,806,999.00	1,137,754,931,077.00	1,693,869,165,990.00	1,898,316,456,446.00	2,179,844,124,813.00	3,634,098,600.00	3,634,456,700.00	3,665,376,700.00	3,934,592,500.00	3,934,592,500.00	193.04	313.05	462.13	482.47	554.02	5.44	4.89	3.38	2.26	1.44
9	BUKK	750.00	1,550.00	1,900.00	1,400.00	1,105.00	1,031,491,061,000.00	1,557,437,852,000.00	1,967,493,629,000.00	2,441,612,677,000.00	2,841,122,064,000.00	2,640,452,000.00	2,640,452,000.00	2,640,452,000.00	2,640,452,000.00	2,640,452,000.00	390.65	589.84	745.14	924.69	1,076.00	1.92	2.63	2.55	1.51	1.03
10	CASS	935	759	703	625	228	795,021,924,000.00	798,831,533,000.00	836,031,177,000.00	589,042,000,000.00	454,205,000,000.00	2,086,950,000.00	2,086,950,000.00	2,086,950,000.00	2,086,950,000.00	2,086,950,000.00	380.95	382.77	400.60	282.25	217.64	2.45	1.98	1.75	2.21	1.05
11	CMNP	1,790.00	1,540.00	1,280.00	1,855.00	1,540.00	4,683,397,256,495.00	5,588,636,863,549.00	6,968,240,000,000.00	7,916,426,000,000.00	9,809,194,000,000.00	2,750,000,000.00	3,345,831,944.00	3,620,831,944.00	3,620,831,944.00	5,431,247,916.00	1,703.05	1,670.33	1,924.49	2,186.36	1,806.07	1.05	0.92	0.67	0.85	0.85
12	DGIK	51.00	58.00	50.00	50.00	50.00	758,700,000,000.00	786,400,000,000.00	664,390,000,000.00	671,154,631,861.00	646,077,347,978.00	5,541,165,000.00	5,541,165,000.00	5,541,165,000.00	5,541,165,000.00	5,541,165,000.00	136.92	141.92	119.90	121.12	116.60	0.37	0.41	0.42	0.41	0.43
13	EXCL	2,310.00	2,960.00	2,960.00	3,150.00	2,730.00	21,209,000,000,000.00	21,631,000,000,000.00	18,343,000,000,000.00	19,112,000,000,000.00	19,137,000,000,000.00	10,687,960,423.00	10,687,960,423.00	10,687,960,423.00	10,687,960,423.00	10,706,012,530.00	1,984.38	2,023.87	1,716.23	1,788.18	1,787.50	1.16	1.46	1.72	1.76	1.53
14	FREN	53.00	50.00	78.00	138.00	67.00	5,869,282,000,000.00	9,244,870,000,000.00	12,448,006,000,000.00	12,735,487,000,000.00	12,365,932,000,000.00	103,706,000,000.00	103,706,000,000.00	171,115,000,000.00	217,964,080,010.00	255,604,032,196.00	56.60	89.14	72.75	58.43	48.38	0.94	0.56	1.07	2.36	1.38
15	GOLD	500.00	560.00	540.00	222.00	230.00	84,065,372,585.00	83,319,102,861.00	94,051,820,000.00	296,702,693,000.00	309,735,865,000.00	314,600,000.00	314,600,000.00	314,600,000.00	1,277,276,000.00	1,277,276,000.00	267.21	264.84	298.96	232.29	242.50	1.87	2.11	1.81	0.96	0.95
16	IBST	1,850.00	8,100.00	8,300.00	6,525.00	7,250.00	3,477,719,000,000.00	4,317,467,000,000.00	5,221,380,000,000.00	5,802,719,000,000.00	6,201,850,000,000.00	1,350,904,927.00	1,350,904,927.00	1,350,904,927.00	1,350,904,927.00	1,350,904,927.00	2,574.36	3,195.98	3,865.10	4,295.43	4,590.89	0.72	2.53	2.15	1.52	1.58
17	ISAT	6,450.00	4,800.00	1,685.00	2,910.00	5,050.00	13,350,200,000,000.00	13,997,000,000,000.00	11,174,100,000,000.00	12,723,300,000,000.00	11,870,500,000,000.00	5,433,933,500.00	5,433,933,500.00	5,433,933,500.00	5,433,933,500.00	5,433,933,500.00	2,456.82	2,575.85	2,056.36	2,341.45	2,184.51	2.63	1.86	0.82	1.24	2.31
18	JKON	620.00	540.00	364.00	500.00	400.00	2,200,751,000,000.00	2,403,012,000,000.00	2,582,496,000,000.00	2,697,767,000,000.00	2,683,067,000,000.00	16,308,519,860.00	16,308,519,860.00	16,308,519,860.00	16,308,519,860.00	16,308,519,860.00	134.94	147.35	158.35	165.42	164.52	4.59	3.66	2.30	3.02	2.43
19	JSMR	4,320.00	6,400.00	4,280.00	5,175.00	4,630.00	16,339,000,000,000.00	18,359,000,000,000.00	20,199,000,000,000.00	23,186,000,000,000.00	24,776,000,000,000.00	7,257,871,200.00	7,257,871,200.00	7,257,871,200.00	7,257,871,200.00	7,257,871,200.00	2,251.21	2,529.53	2,783.05	3,194.60	3,413.67	1.92	2.53	1.54	1.62	1.36
20	KBLV	1,215.00	428.00	700.00	274.00	410.00	7,239,042,000,000.00	5,672,011,000,000.00	1,267,970,000,000.00	945,741,000,000.00	925,821,000,000.00	1,742,167,907.00	1,742,167,907.00	1,742,167,907.00	1,742,167,907.00	1,742,167,907.00	4,155.19	3,255.72	727.81	542.85	531.42	0.29	0.13	0.96	0.50	0.77
21	LINK	5,150.00	5,500.00	4,900.00	3,960.00	2,410.00	3,963,080,000,000.00	4,524,187,000,000.00	4,751,099,000,000.00	4,656,415,000,000.00	4,622,714,000,000.00	3,042,649,384.00	3,042,649,384.00	3,042,649,384.00	3,042,649,384.00	2,863,195,484.00	1,302.51	1,486.92	1,561.50	1,530.38	1,614.53	3.95	3.70	3.14	2.59	1.49
22	META	131.00	216.00	206.00	220.00	224.00	2,458,143,000,000.00	2,535,222,000,000.00	2,979,256,000,000.00	3,193,787,000,000.00	3,355,108,000,000.00	15,235,671,880.00	15,235,671,880.00	17,710,708,194	17,710,708,194	17,710,708,194	161.34	166.40	168.22	180.33	189.44	0.81	1.30	1.22	1.22	1.18
23	NRCA	330.00	380.00	386.00	384.00	378.00	1,141,660,000,000.00	1,202,857,000,000.00	1,208,237,000,000.00	1,221,160,000,000.00	1,153,160,000,000.00	2,441,914,844.00	2,441,914,844	2,441,914,844.00	2,441,914,844.00	2,417,078,344.00	467.53	492.59	494.79	500.08	477.09	0.71	0.77	0.78	0.77	0.79
24	PTPP	3,810.00	2,640.00	1,805.00	1,585.00	1,865.00	10,778,129,000,000.00	14,243,110,000,000.00	14,182,439,000,000.00	15,011,958,000,000.00	14,006,990,000,000.00	6,199,897,354.00	6,199,897,354.00	6,199,897,354.00	6,199,897,354.00	6,185,341,454.00	1,738.44	2,297.31	2,287.53	2,421.32	2,264.55	2.19	1.15	0.79	0.65	0.82
25	SSIA	434.00	515.00	500.00	455.00	575.00	2,912,000,000,000.00	4,477,000,000,000.00	4,385,000,000,000.00	3,964,000,000,000.00	3,751,000,000,000.00	4,705,249,440.00	4,705,249,440.00	4,705,249,440.00	4,705,249,440.00	4,705,249,440.00	618.88	951.49	931.94	842.46	797.19	0.70	0.54	0.54	0.54	0.72
26	SUPR	7,000.00	6,800.00	6,800.00	3,280.00	4,100.00	4,683,063,000,000.00	4,093,410,000,000.00	2,969,905,000,000.00	2,973,516,000,000.00	3,646,788,000,000.00	1,137,579,698.00	1,137,579,698.00	1,137,579,698.00	1,137,579,698.00	1,137,579,698.00	4,116.69	3,598.35	2,610.72	2,613.90	3,205.74	1.70	1.89	2.60	1.25	1.28
27	TBIG	4,980.00	6,425.00	3,600.00	1,230.00	1,630.00	1,624,142,000,000.00	3,185,080,000,000.00	3,679,565,000,000.00	5,523,284,000,000.00	9,303,838,000,000.00	4,531,399,889.00	4,531,399,889.00	4,531,399,889.00	22,656,999,445.00	22,656,999,445.00	358.42	702.89	812.02	243.78	410.64	13.89	9.14	4.43	5.05	3.97
28	TLKM	3,980.00	4,440.00	3,750.00	3,970.00	3,310.00	105,544,000,000,000.00	112,130,000,000,000.00	117,303,000,000,000.00	117,250,000,000,000.00	120,889,000,000,000.00	99,062,216,600.00	99,062,216,600.00	99,062,216,600.00	99,062,216,600.00	99,062,216,600.00	1,065.43	1,131.91	1,184.13	1,183.60	1,220.33	3.74	3.92	3.17	3.35	2.71
29	TOTL	855.00	688.00	545.00	426.00	327.00	942,610,000,000.00	1,010,100,000,000.00	1,052,110,000,000.00	1,076,900,000,000.00	1,139,160,000,000.00	3,410,000,000.00	3,410,000,000.00	3,410,000,000.00	3,410,000,000.00	3,410,000,000.00	276.43	296.22	308.54	315.81	334.06	3.09	2.32	1.77	1.35	0.98
30	TOWR	3,580.00	4,000.00																							

Lampiran 10 Data Komisaris Independen (X1)

Sampel Data		Komisaris Independen (X1)														
		2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
No	Kode Perusahaan	Komisaris Independen					Jumlah Dewan Komisaris					Komisaris Independen				
1	ASSA	1	1	1	1	1	3	3	3	3	3	0.33	0.33	0.33	0.33	0.33
2	BIRD	3	3	3	3	3	8	8	8	7	7	0.38	0.38	0.38	0.43	0.43
3	SDMU	1	1	1	1	1	3	3	3	3	3	0.33	0.33	0.33	0.33	0.33
4	WEHA	1	1	1	1	1	2	2	2	2	2	0.50	0.50	0.50	0.50	0.50
5	MIRA	1	1	1	1	1	3	3	3	3	3	0.33	0.33	0.33	0.33	0.33
6	ACST	1	1	1	2	2	3	3	3	5	5	0.33	0.33	0.33	0.40	0.40
7	ADHI	2	2	2	2	2	6	6	6	6	6	0.33	0.33	0.33	0.33	0.33
8	BALI	1	1	1	1	1	3	3	3	3	3	0.33	0.33	0.33	0.33	0.33
9	BUKK	1	1	1	1	1	3	3	3	3	3	0.33	0.33	0.33	0.33	0.33
10	CASS	2	3	3	3	2	5	6	6	6	6	0.40	0.50	0.50	0.50	0.33
11	CMNP	2	1	2	2	1	4	3	3	3	3	0.50	0.33	0.67	0.67	0.33
12	DGIK	2	2	2	2	2	5	5	5	4	4	0.40	0.40	0.40	0.50	0.50
13	EXCL	3	3	3	3	3	8	9	9	9	9	0.38	0.33	0.33	0.33	0.33
14	FREN	3	3	3	3	2	4	4	4	4	4	0.75	0.75	0.75	0.75	0.50
15	GOLD	1	1	1	1	1	2	2	2	2	2	0.50	0.50	0.50	0.50	0.50
16	IBST	1	1	1	1	1	3	3	3	3	3	0.33	0.33	0.33	0.33	0.33
17	ISAT	3	3	3	3	3	10	10	10	10	10	0.30	0.30	0.30	0.30	0.30
18	JKON	2	1	1	2	1	5	5	5	3	3	0.40	0.20	0.20	0.67	0.33
19	JSMR	2	2	2	2	2	6	6	6	6	5	0.33	0.33	0.33	0.33	0.40
20	KBLV	4	2	2	1	1	5	3	3	3	2	0.80	0.67	0.67	0.33	0.50
21	LINK	2	2	2	2	2	5	4	5	5	5	0.40	0.50	0.40	0.40	0.40
22	META	1	1	1	1	1	3	3	3	3	4	0.33	0.33	0.33	0.33	0.25
23	NRCA	2	2	1	1	1	4	4	3	3	3	0.50	0.50	0.33	0.33	0.33
24	PTPP	2	2	2	2	2	6	6	6	6	6	0.33	0.33	0.33	0.33	0.33
25	SSIA	2	2	2	2	2	6	6	6	6	5	0.33	0.33	0.33	0.33	0.40
26	SUPR	2	2	2	2	2	5	5	5	5	5	0.40	0.40	0.40	0.40	0.40
27	TBIG	2	2	2	2	2	4	4	4	4	4	0.50	0.50	0.50	0.50	0.50
28	TLKM	3	4	3	4	4	7	7	7	6	9	0.43	0.57	0.43	0.67	0.44
29	TOTL	2	3	3	2	2	6	9	9	7	7	0.33	0.33	0.33	0.29	0.29
30	TOWR	1	1	1	2	2	3	3	3	4	4	0.33	0.33	0.33	0.50	0.50
31	WIKA	2	2	3	3	3	6	6	7	7	7	0.33	0.33	0.43	0.43	0.43
32	WSKT	2	2	3	3	3	6	6	7	7	7	0.33	0.33	0.43	0.43	0.43

Lampiran 11 Data Komite Audit (X₂)

Sampel Data		Komite Audit (X ₂)				
		2016	2017	2018	2019	2020
No	Kode Perusahaan	Jumlah Komite Audit				
1	ASSA	3	3	3	3	3
2	BIRD	3	3	3	3	3
3	SDMU	3	3	3	3	3
4	WEHA	3	3	3	3	3
5	MIRA	3	3	3	3	3
6	ACST	3	3	3	3	3
7	ADHI	3	3	3	3	3
8	BALI	3	3	3	3	3
9	BUKK	3	3	3	3	3
10	CASS	3	3	3	3	3
11	CMNP	3	3	3	3	3
12	DGIK	3	5	5	3	3
13	EXCL	3	3	4	4	3
14	FREN	3	3	3	3	3
15	GOLD	3	3	3	3	3
16	IBST	3	3	3	3	3
17	ISAT	3	3	3	3	3
18	JKON	3	3	3	3	3
19	JSMR	3	3	5	5	3
20	KBLV	3	3	3	3	3
21	LINK	3	3	3	3	3
22	META	3	3	3	3	3
23	NRCA	3	3	3	3	3
24	PTPP	3	3	3	3	3
25	SSIA	3	3	3	3	3
26	SUPR	3	3	3	3	3
27	TBIG	3	3	3	3	3
28	TLKM	6	7	8	5	7
29	TOTL	3	3	3	3	3
30	TOWR	3	3	3	3	3
31	WIKA	4	5	4	5	6
32	WSKT	4	4	4	3	3

Lampiran 12 Data Ukuran KAP (X₃)

Sampel Data		Ukuran KAP (X ₃)				
		2016	2017	2018	2019	2020
No	Kode Perusahaan	Ukuran KAP				
1	ASSA	1	1	1	1	1
2	BIRD	0	0	0	0	0
3	SDMU	0	0	0	0	0
4	WEHA	0	0	0	0	0
5	MIRA	0	0	0	0	0
6	ACST	1	1	1	1	1
7	ADHI	0	0	0	0	0
8	BALI	0	0	0	0	0
9	BUKK	0	0	0	0	0
10	CASS	0	0	0	1	1
11	CMNP	0	0	0	0	0
12	DGIK	0	0	0	0	0
13	EXCL	0	0	0	0	0
14	FREN	0	0	0	0	0
15	GOLD	0	0	0	0	0
16	IBST	0	0	0	0	0
17	ISAT	1	1	1	1	1
18	JKON	0	0	0	0	0
19	JSMR	1	1	1	1	1
20	KBLV	0	0	0	0	0
21	LINK	0	0	0	0	1
22	META	0	0	0	1	1
23	NRCA	0	0	0	0	0
24	PTPP	0	0	0	0	0
25	SSIA	0	0	0	0	0
26	SUPR	0	0	0	0	0
27	TBIG	0	0	0	0	0
28	TLKM	1	1	1	1	1
29	TOTL	0	0	0	0	0
30	TOWR	1	1	1	1	1
31	WIKA	0	0	0	0	0
32	WSKT	0	0	0	0	0

Lampiran 13 Kepemilikan Manajerial (X4)

Sampel Data		Kepemilikan Manajerial (X4)														
		2,016	2,017	2,018	2,019	2,020	2,016	2,017	2,018	2,019	2,020	2,016	2,017	2,018	2,019	2,020
No	Kode Perusahaan	Jumlah saham manajerial					Saham beredar									
1	ASSA	422,250,000	501,702,400	502,451,400	503,441,600	504,001,600	3,397,500,000	3,397,500,000	3,397,500,000	3,397,500,000	3,397,500,000	0.1243	0.1477	0.1479	0.1482	0.1483
2	BIRD	1,026,449,100	1,100,199,100	966,365,000	793,892,800	762,259,482	2,502,100,000	2,502,100,000	2,502,100,000	2,502,100,000	2,502,100,000	0.4102	0.4397	0.3862	0.3173	0.3046
3	SDMU	738,009,773	683,178,405	683,178,405	683,178,405	683,178,405	1,135,225,000	1,135,225,000	1,135,225,000	1,135,225,000	1,135,225,000	0.6501	0.6018	0.6018	0.6018	0.6018
4	WEHA	4,963,903	4,963,903	4,963,903	16,753,173	16,753,173	886,411,265	886,411,265	886,411,265	886,411,265	886,411,265	0.0056	0.0056	0.0056	0.0189	0.0189
5	MIRA	350,000	0	0	0	0	3,961,452,039	3,961,452,039	3,961,452,039	3,961,452,039	3,961,452,039	0.0001	0.0000	0.0000	0.0000	0.0000
6	ACST	5,600,000	5,600,000	0	0	0	700,000,000	700,000,000	700,000,000	700,000,000	6,425,160,000	0.0080	0.0080	0.0000	0.0000	0.0000
7	ADHI	0	0	0	0	0	3,560,849,376	3,560,849,376	3,560,849,376	3,560,849,376	3,560,849,376	0.0000	0.0000	0.0000	0.0000	0.0000
8	BALI	50,000	50,000	50,000	50,000	50,000	3,634,098,600	3,634,456,700	3,665,376,700	3,934,592,500	3,934,592,500	0.0000	0.0000	0.0000	0.0000	0.0000
9	BUKK	836,764,040	845,846,940	845,846,940	845,984,940	845,984,940	2,640,452,000	2,640,452,000	2,640,452,000	2,640,452,000	2,640,452,000	0.3169	0.3203	0.3203	0.3204	0.3204
10	CASS	0	0	0	0	0	2,086,950,000	2,086,950,000	2,086,950,000	2,086,950,000	2,086,950,000	0.0000	0.0000	0.0000	0.0000	0.0000
11	CMNP	0	0	227,000,000	339,885,717	779,657,149	2,750,000,000	3,345,831,944	3,620,831,944	3,620,831,944	5,431,247,916	0.0000	0.0000	0.0627	0.0939	0.1436
12	DGIK	16,105,900	16,105,900	17,987,900	8,476,100	8,476,100	5,541,165,000	5,541,165,000	5,541,165,000	5,541,165,000	5,541,165,000	0.0029	0.0029	0.0032	0.0015	0.0015
13	EXCL	0	0	0	0	0	10,687,960,423	10,687,960,423	10,687,960,423	10,687,960,423	10,706,012,530	0.0000	0.0000	0.0000	0.0000	0.0000
14	FREN	0	0	0	0	0	103,706,000,000	103,706,000,000	171,115,000,000	217,964,080,010	255,604,032,196	0.0000	0.0000	0.0000	0.0000	0.0000
15	GOLD	0	0	0	0	0	314,600,000	314,600,000	314,600,000	1,277,276,000	1,277,276,000	0.0000	0.0000	0.0000	0.0000	0.0000
16	IBST	0	0	0	0	0	1,350,904,927	1,350,904,927	1,350,904,927	1,350,904,927	1,350,904,927	0.0000	0.0000	0.0000	0.0000	0.0000
17	ISAT	0	0	0	0	0	5,433,933,500	5,433,933,500	5,433,933,500	5,433,933,500	5,433,933,500	0.0000	0.0000	0.0000	0.0000	0.0000
18	JKON	344,259,150	496,205,300	496,205,300	537,949,550	100,505,200	16,308,519,860	16,308,519,860	16,308,519,860	16,308,519,860	16,308,519,860	0.0211	0.0304	0.0304	0.0330	0.0062
19	JSMR	8,140,510	7,338,910	7,377,710	1,684,100	223,100	7,257,871,200	7,257,871,200	7,257,871,200	7,257,871,200	7,257,871,200	0.0011	0.0010	0.0010	0.0002	0.0000
20	KBLV	0	0	0	0	0	1,742,167,907	1,742,167,907	1,742,167,907	1,742,167,907	1,742,167,907	0.0000	0.0000	0.0000	0.0000	0.0000
21	LINK	0	0	0	0	0	3,042,649,384	3,042,649,384	3,042,649,384	3,042,649,384	2,863,195,484	0.0000	0.0000	0.0000	0.0000	0.0000
22	META	0	0	0	0	0	15,235,671,880	15,235,671,880	17,710,708,194	17,710,708,194	17,710,708,194	0.0000	0.0000	0.0000	0.0000	0.0000
23	NRCA	168,705,000	170,205,000	170,705,000	170,705,000	170,705,000	2,441,914,844	2,441,914,844	2,441,914,844	2,441,914,844	2,417,078,344	0.0691	0.0697	0.0699	0.0699	0.0706
24	PTPP	0	0	0	0	0	6,199,897,354	6,199,897,354	6,199,897,354	6,199,897,354	6,185,341,454	0.0000	0.0000	0.0000	0.0000	0.0000
25	SSIA	0	0	0	0	0	4,705,249,440	4,705,249,440	4,705,249,440	4,705,249,440	4,705,249,440	0.0000	0.0000	0.0000	0.0000	0.0000
26	SUPR	398,796	359,596	359,596	359,596	359,596	1,137,579,698	1,137,579,698	1,137,579,698	1,137,579,698	1,137,579,698	0.0004	0.0003	0.0003	0.0003	0.0003
27	TBIG	58,057,310	58,057,310	58,057,310	290,286,550	291,286,550	4,531,399,889	4,531,399,889	4,531,399,889	22,656,999,445	22,656,999,445	0.0128	0.0128	0.0128	0.0128	0.0129
28	TLKM	9,046,012	4,902,083	6,512,751	1,846,487	1,669,677	99,062,216,600	99,062,216,600	99,062,216,600	99,062,216,600	99,062,216,600	0.0001	0.0000	0.0001	0.0000	0.0000
29	TOTL	62,232,880	62,232,500	62,232,500	62,232,500	62,232,500	3,410,000,000	3,410,000,000	3,410,000,000	3,410,000,000	3,410,000,000	0.0183	0.0183	0.0183	0.0183	0.0183
30	TOWR	0	2,129,200	37,492,000	364,264,900	403,789,545	10,202,925,000	10,202,925,000	51,014,625,000	51,014,625,000	51,014,625,000	0.0000	0.0002	0.0007	0.0071	0.0079
31	WIKA	799,059	5,107,768	1,321,335	1,321,335	491,635	6,149,230,000	8,969,950,000	8,969,950,000	8,969,950,000	8,969,950,000	0.0001	0.0006	0.0001	0.0001	0.0001
32	WSKT	0	0	0	0	0	13,573,654,550	13,573,902,600	13,573,902,600	13,573,902,600	13,573,951,000	0.0000	0.0000	0.0000	0.0000	0.0000