

DAFTAR PERUSAHAAN MANUFAKTUR

No.	Kode	Nama Perusahaan
1	ADMG	PT. Polyhem International Tbk.
2	AKKU	PT. Aneka Komasindo Indonesia Tbk.
3	AKPI	PT. Argha Karya Prima Industri Tbk.
4	AKRA	PT. Akrha Karya Tbk.
5	ARNA	PT. Arwana Citramulia Tbk
6	ASGR	PT. Astra Graphia Tbk.
7	ASII	PT Astra International Tbk.
8	AUTO	PT. Astra Autopart Tbk.
9	BTON	PT. Bentojaya Manunggal Tbk.
10	BATA	PT. Sepatu Bata Tbk.
11	BUDI	PT. Budi Acid Jaya Tbk.
12	DVLA	PT. Darya Varia Laboratoria Tbk.
13	EKAD	PT. Ekadharma International Tbk.
14	ETWA	PT. Eterindo Wahanatama Tbk.
15	FASW	PT. Fajar Surya Wisesa Tbk.
16	GJTL	PT. Gajah Tunggal Tbk.
17	HMSP	PT. Hanjaya Mandala Sampoerna Tbk.
18	IGAR	PT. Kageo Igar Jaya Tbk.
19	INAF	PT. Indofarma Tbk.
20	INAI	PT. Indal Aluminium Industtry Tbk.
21	INDS	PT. Indospring Tbk.
22	INTA	PT. Intraco Penta Tbk.
23	INTP	PT. Indocement Tunggal Perkasa Tbk.
24	JKSW	PT. Jakarta Kyoei Steel Works Tbk.
25	JPRS	PT. Jaya Pari Steel Tbk.
26	KAEF	PT. Kimia Farma Tbk.
27	KARW	PT. Karwell Indonesia Tbk.

28	KBLM	PT. Kabelindo Murni Tbk.
29	KDSI	PT. Kedawung Setia Industrial Tbk.
30	KICI	PT. Kedaung Indah Can Tbk.
31	KLBF	PT. Kalbe Farma Tbk.
32	KONI	PT. Perdana Bangun Pusaka Tbk.
33	LION	PT. Lion Metal Works Tbk.
34	LMPI	PT. Langgeng Makmur Industri Tbk.
35	LMSH	PT. Lionmesh Prima Tbk.
36	LPIN	PT. Multi Prima Sejahtera Tbk.
37	MASA	PT. Multistrada Arah Sarana Tbk.
38	MDRN	PT. Modern International Tbk.
39	MERK	PT. Merck Tbk.
40	MLIA	PT. Mulia Industrindo Tbk.
41	MTDL	PT. Metrodata Electronics Tbk.
42	MYRX	PT. Hanson International Tbk.
43	MYTX	PT. Apac Citra Centertex Tbk.
44	PBRX	PT. Pan Brothers Tex Tbk.
45	POLY	PT. Asia Pacific Fiber Tbk.
46	PRAS	PT Prima Alloy Steel Universal Tbk.
47	PSDN	PT. Prasadha Aneka Niaga Tbk.
48	PYFA	PT. Pyridam Farma Tbk.
49	RDTX	PT. Roda Vivatex Tbk.
50	RICY	PT. Ricky Putra Globalindo Tbk.
51	RMBA	PT. Bentoel Internasional Investama Tbk.
52	SAIP	PT. Surabaya Agung Industri Pulp & Kertas Tbk.
53	SKLT	PT. Sekar Laut Tbk.
54	SMAR	PT. Sinar Mas Agro Resources And Technology Tbk.
55	SMCB	PT. Holcim Indonesia Tbk.
56	SMGR	PT. Semen Gresik Tbk.

57	SMSM	PT. Selamat Sempurna Tbk.
58	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk.
59	SPMA	PT. Suparma Tbk.
60	SRSN	PT. Indo Acidatama Tbk.
61	TIRA	PT. Tira Austenite Tbk.
62	TOTO	PT. Surya Toto Indonesia Tbk.
63	TRST	PT. Trias Sentosa Tbk.
64	TURI	PT. Tunas Ridean Tbk.
65	UNTR	PT. United Tractor Tbk.
66	UNTX	PT. Untex Tbk.
67	WEHA	PT. Panorama Transportasi Tbk.

LAMPIRAN
HASIL ANALISIS REGRESI LINIER BERGANDA

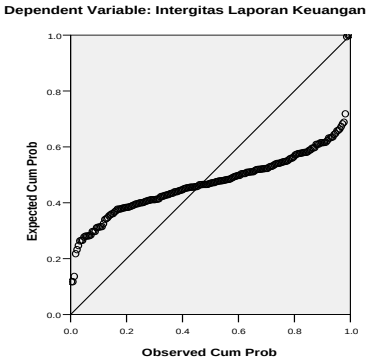
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		201
Normal Parameters ^{a,b}	Mean	.0016908
	Std. Deviation	45628873248522
Most Extreme Differences	Absolute	.303
	Positive	.303
	Negative	-.231
Kolmogorov-Smirnov Z		4.292
Asymp. Sig. (2-tailed)		.000

- a. Test distribution is Normal.
b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



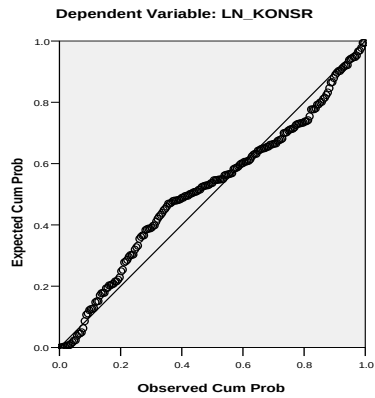
Uji Normalitas (Setelah ditranformasi data)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		201
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.95995154
Most Extreme Differences	Absolute	.115
	Positive	.071
	Negative	-.115
Kolmogorov-Smirnov Z		1.374
Asymp. Sig. (2-tailed)		.094

- a. Test distribution is Normal.
b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Hasil Regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Intergitas Laporan Keuangan	201	17401967843.0	62507000000000	8238405137062.0	4.76716E+013
Audit Tenure	201	1.000	6.000	2.965	1.547
Kepemilikan Saham Institusi	201	.035	.980	.505	.272
Kepemilikan Saham Manajemen	201	.000	.260	.013	.039
Komite Audit	201	2.000	5.000	2.925	.538
Komisaris Independen	201	.111	.800	.376	.123
Valid N (listwise)	201				

Kualitas Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid KAP Non Big Four	112	55.7	55.7	55.7
KAP Big Four	89	44.3	44.3	100.0
Total	201	100.0	100.0	

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Komisaris Independen, Kepemilikan Saham Institusi, Komite Audit, Kepemilikan Saham ^a Manajemen, Audit Tenure	.	Enter

a. All requested variables entered.

b. Dependent Variable: Intergitas Laporan Keuangan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.526 ^a	.277	.255	.969	1.917

a. Predictors: (Constant), Kualitas Audit, Komisaris Independen, Kepemilikan Saham Institusi, Komite Audit, Kepemilikan Saham Manajemen, Audit Tenure

b. Dependent Variable: LN_KONSR

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	69.776	6	11.629	12.379	.000 ^a
	Residual	182.241	194	.939		
	Total	252.017	200			

a. Predictors: (Constant), Kualitas Audit, Komisaris Independen, Kepemilikan Saham Institusi, Komite Audit, Kepemilikan Saham Manajemen, Audit Tenure

b. Dependent Variable: LN_KONSR

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	.211	.195		1.085	.279			
	Audit Tenure	-.066	.051	-.092	-1.305	.193	-.093	.843	1.186
	Kepemilikan Saham Institusi	.561	.196	.158	2.863	.005	.201	.920	1.087
	Kepemilikan Saham Manajemen	.216	.192	.007	1.128	.261	.081	.928	1.078
	Komite Audit	.568	.138	.252	4.107	.000	.283	.933	1.072
	Komisaris Independen	.102	.019	.029	5.440	.000	.364	.968	1.033
	Kualitas Audit	.518	.151	.230	3.438	.001	.240	.815	1.227

a. Dependent Variable: LN_KONSR

Uji Heteroskedastisitas (uji Glejser)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.349 ^a	.122	.095	.63117

a. Predictors: (Constant), Kualitas Audit, Komisaris Independen, Kepemilikan Saham Institusi, Komite Audit, Kepemilikan Saham Manajemen, Audit Tenure

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.747	6	1.791	4.496	.000 ^a
	Residual	77.284	194	.398		
	Total	88.031	200			

a. Predictors: (Constant), Kualitas Audit, Komisaris Independen, Kepemilikan Saham Institusi, Komite Audit, Kepemilikan Saham Manajemen, Audit Tenure

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.042	.166		.254	.799
	Audit Tenure	.053	.031	.124	1.688	.093
	Kepemilikan Saham Institusi	.274	.148	.130	1.856	.065
	Kepemilikan Saham Manajemen	-1.124	1.218	-.064	-.923	.357
	Komite Audit	.227	.093	.171	1.450	.075
	Komisaris Independen	.440	.140	.215	1.152	.088
	Kualitas Audit	-.240	.099	-.180	-1.415	.067

a. Dependent Variable: ABS_RES

Scatterplot

Dependent Variable: LN_KONSR

