

<b>No</b>	<b>Kode perusahaan</b>	<b>Nama Perusahaan</b>
1	SMCB	Holcim Indonesia Tbk.
2	INTP	Indocement Tunggal Prakasa Tbk
3	SMGR	Semen Gresik (persero) Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	KIAS	Keramika Indonesia Asosiasi Tbk
6	MLIA	Mulia Industrindo
7	TOTO	Surya Toto Indonesia Tbk
8	BTON	Betonjaya Manunggal Tbk
9	GDST	Gunawan Dianjaya Steel Tbk
10	JPRS	Jaya Pari Steel Tbk
11	LION	Lion Metal Works Tbk
12	PICO	Pelangi Indah Canindo Tbk
13	NIKL	Pelat Timah Nusantara Tbk
14	BUDI	Budi Acid Jaya Tbk
15	ETWA	Eterindo Wahanatama Tbk
16	SRSN	Indo Acidtama Tbk
17	SOBI	Sorini Agro Asia Corporindo Tbk
18	TPIA	Tri Polyta Indonesia Tbk
19	UNIC	Unggul Indah Cahaya Tbk
20	AKKU	Aneka Kemasindo Utama Tbk
21	BRNA	Berlina Tbk
22	IGAR	Kageo Igar Jaya Tbk
23	YPAS	Yanaprima Hastapersada Tbk
24	SULI	Sumalindo Lestari Jaya Tbk
25	FASW	Fajar Surya Wisesa Tbk
26	SPMA	Suparma Tbk
27	ASII	Astra International Tbk
28	AUTO	Astra Otoparts Tbk
29	GJTL	Gajah Tunggul Tbk
30	GDYR	Goodyear Indonesia Tbk
31	BRAM	Indo Korsa Tbk
32	MASA	Multistrada Arah Sarana Tbk
33	NIPS	Nipress Tbk
34	SMSM	Selamat Sempurna Tbk
35	MYTX	Apac Citra Centertex Tbk
36	CNTX	Centex (Preferred Stock) Tbk
37	ERTX	Eratex Djaja Tbk

38	ESTI	Ever Shine Textile Industry Tbk
39	INDR	Indorama Synthetics Tbk
40	KARW	Karwell Indonesia Tbk
41	UNIT	Nusantara Inti Corpora Tbk
42	PBRX	Pan Brothers Tex Tbk
43	ADMG	Polychem Indonesia Tbk
44	POLY	Asia Pasific Fibers Tbk
45	RICY	Ricky Putra Globalindo Tbk
46	RDTX	Roda Vivatex Tbk
47	SSTM	Sunson Textile Manufacture Tbk
48	UNTX	Unitex Tbk
49	BIMA	Primarindo Asia Infrastructur Tbk
50	SIMM	Surya Intrindo Makmur Tbk
51	JECC	Jembo Cable Company Tbk
52	PTSN	Sat Nutrapersada Tbk
53	ADES	Akaasha Wira International Tbk
54	CEKA	Cahaya Kalbar Tbk
55	DLTA	Delta Djakarta Tbk
56	INDF	Indofood Sukses Makmur Tbk
57	MYOR	Mayora Indah Tbk
58	MLBI	Multi Bintang Indonesia Tbk
59	PSDN	Presidha Aneka Niaga Tbk
60	ULTJ	Ultra Jaya Milk Tbk
61	RMBA	Bentoel International Investama Tbk
62	GGRM	Gudang Garam Tbk
63	HMSP	HM Sampoerna Tbk
64	DVLA	Darya Varia Laboratoria Tbk
65	INAF	Indofarma Tbk
66	KLBF	Kalbe Farma Tbk
67	KAEF	Kimia Farma Tbk
68	MERK	Merck Tbk
69	PYFA	Pyridam Farma Tbk
70	TSPC	Tempo Scan Pasific Tbk
71	TCID	Mandom Indonesia Tbk
72	MRAT	Mustika Ratu Tbk
73	UNVR	Unilever Indonesia Tbk
74	KICI	Kedaung Indah Can Tbk
75	KDSI	Kedawung Setia Industrial Tbk

**LAMPIRAN 3**  
**HASIL ANALISIS REGRESI LINIER BERGANDA**

## Hasil Regresi

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan institusi (INST)	225	.000	.920	.1231	.22095
Kepemilikan manajemen (KM)	225	.000	.990	.6463	.26324
Komite Audit (KMA)	225	.200	1.000	.3448	.10051
Komisaris Independent (KI)	225	.200	1.000	.4219	.12631
Kualitas Audit (KA)	225	1.000	3.000	1.8089	.79839
Integritas laporan keuangan (KONSR)	225	-9.593	9.698	1.8811	2.15456
Valid N (listwise)	225				

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit (KA), Kepemilikan institusi (INST), Komisaris Independent (KI), Komite Audit <sup>a</sup> (KMA), Kepemilikan manajemen (KM)		Enter

a. All requested variables entered.

b. Dependent Variable: Integritas laporan keuangan (KONSR)

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.724 <sup>a</sup>	.525	.514	1.502	1.973

a. Predictors: (Constant), Kualitas Audit (KA), Komisaris Independent (KI), Kepemilikan institusi (INST), Komite Audit (KMA), Kepemilikan manajemen (KM)

b. Dependent Variable: Integritas laporan keuangan (KONSR)

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	545.601	5	109.120	48.352	.000 <sup>a</sup>
	Residual	494.231	219	2.257		
	Total	1039.832	224			

a. Predictors: (Constant), Kualitas Audit (KA), Komisaris Independent (KI), Kepemilikan institusi (INST), Komite Audit (KMA), Kepemilikan manajemen (KM)

b. Dependent Variable: Integritas laporan keuangan (KONSR)

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	1.887	1.033		1.827	.069			
	Kepemilikan institusi (INST)	-.486	1.122	-.050	-.433	.665	-.029	.340	2.945
	Kepemilikan manajemen (KM)	-.226	.936	-.028	-.241	.809	-.016	.344	2.904
	Komite Audit (KMA)	.416	.097	.019	4.280	.000	.278	.935	1.070
	Komisaris Independent (KI)	-.410	.122	-.024	-3.353	.001	-.221	.971	1.030
	Kualitas Audit (KA)	.292	.081	.108	3.602	.000	.237	.986	1.014

a. Dependent Variable: Integritas laporan keuangan (KONSR)

# Uji Normalitas

## One-Sample Kolmogorov-Smirnov Test

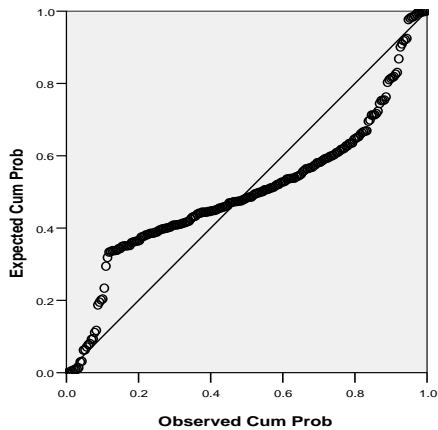
		Unstandardized Residual
N		225
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.13947222
Most Extreme Differences	Absolute	.216
	Positive	.165
	Negative	-.216
Kolmogorov-Smirnov Z		1.242
Asymp. Sig. (2-tailed)		.086

a. Test distribution is Normal.

b. Calculated from data.

### Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Integritas laporan keuangan (KONSR)



## Uji Heteroskedastisitas (Uji Glejser)

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.097 <sup>a</sup>	.009	-.013	1.74248

- a. Predictors: (Constant), Kualitas Audit (KA), Kepemilikan institusi (INST), Komisaris Independent (KI), Komite Audit (KMA), Kepemilikan manajemen (KM)

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.290	5	1.258	.414	.839 <sup>a</sup>
	Residual	664.932	219	3.036		
	Total	671.222	224			

- a. Predictors: (Constant), Kualitas Audit (KA), Kepemilikan institusi (INST), Komisaris Independent (KI), Komite Audit (KMA), Kepemilikan manajemen (KM)

- b. Dependent Variable: Abs\_RES

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.411	.697		2.024	.044
	Kepemilikan institusi (INST)	-.692	.900	-.088	-.769	.442
	Kepemilikan manajemen (KM)	-.168	.758	-.025	-.221	.825
	Komite Audit (KMA)	.048	.248	.014	.195	.845
	Komisaris Independent (KI)	-.093	.127	-.050	-.731	.466
	Kualitas Audit (KA)	.088	.149	.040	.587	.558

- a. Dependent Variable: Abs\_RES

No	Kode perusahaan	Integritas Laporan Keuangan		
		2009	2010	2011
1	SMCB	1,5597	-0,9792	-3,6042
2	INTP	1,6218	3,2839	-1,8075
3	SMGR	1,6655	3,9005	1,7910
4	AMFG	1,6703	3,3179	1,9903
5	KIAS	1,8146	3,0020	1,7888
6	MLIA	2,5266	-3,7395	1,8111
7	TOTO	0,2889	-2,2010	1,7214
8	BTON	2,5554	-2,9764	1,7022
9	GDST	1,3503	-3,1790	1,8915
10	JPRS	1,2765	2,4957	1,8843
11	LION	1,0798	3,2758	-9,5933
12	PICO	1,2272	4,8670	-3,5780
13	NIKL	0,2011	8,2003	-1,0991
14	BUDI	0,1890	1,2873	2,2033
15	ETWA	0,1974	1,3404	4,1154
16	SRSN	1,8569	1,3925	3,5386
17	SOBI	1,3959	1,5104	2,9776
18	TPIA	2,3850	2,2693	2,8326
19	UNIC	2,3750	2,2720	1,5275
20	AKKU	1,9380	1,9942	1,5007
21	BRNA	1,4493	2,0710	1,4476
22	IGAR	1,3278	1,7309	1,4590
23	YPAS	1,2430	1,7990	1,5961
24	SULI	1,3072	1,8128	1,8970
25	FASW	5,1017	1,4693	1,1731
26	SPMA	5,1643	2,8811	1,9693
27	ASII	2,8884	2,3909	4,5679
28	AUTO	2,7584	1,9121	2,2677
29	GJTL	1,2184	1,6732	1,6503
30	GDYR	1,4803	1,6612	1,7164
31	BRAM	1,3028	1,6818	1,9946
32	MASA	1,2972	1,5387	2,1289
33	NIPS	1,7232	1,4205	2,0205
34	SMSM	1,2581	6,2000	2,0729
35	MYTX	1,1913	1,3308	-3,6992
36	CNTX	1,1472	3,7859	-1,7180
37	ERTX	2,1555	7,5590	-1,0314



38	ESTI	1,6356	1,5988	-7,5956
39	INDR	1,8335	1,4715	1,3906
40	KARW	1,7567	1,3827	0,6881
41	UNIT	3,1932	1,4308	0,4566
42	PBRX	3,0241	1,7392	1,9681
43	ADMG	2,2219	1,6761	1,5160
44	POLY	1,5550	1,3744	9,6979
45	RICY	1,0552	1,4255	6,2313
46	RDTX	1,0397	1,9535	6,0746
47	SSTM	1,0787	2,4613	3,4445
48	UNTX	1,4366	2,7172	2,7121
49	BIMA	2,1801	2,8135	1,7850
50	SIMM	2,0811	5,1258	2,8436
51	JECC	1,6787	3,2627	1,2921
52	PTSN	1,7082	2,5172	1,3435
53	ADES	2,2657	2,7592	1,2884
54	CEKA	2,0018	1,3392	1,4070
55	DLTA	1,9430	1,2549	1,9446
56	INDF	1,3876	1,1419	2,0047
57	MYOR	1,3135	1,2090	1,6935
58	MLBI	3,2765	2,6133	2,6692
59	PSDN	1,3221	2,5000	3,4954
60	ULTJ	1,4540	2,1278	3,8988
61	RMBA	2,9084	1,9873	2,4059
62	GGRM	2,8432	7,6124	1,6117
63	HMSP	2,3168	8,4493	1,5272
64	DVLA	2,6684	3,7516	1,5253
65	INAF	1,7376	3,6995	1,5700
66	KLBF	1,5967	1,7890	1,5156
67	KAEF	1,5332	2,2147	2,4371
68	MERK	1,5724	1,4859	2,1291
69	PYFA	6,3852	1,3949	2,3075
70	TSPC	8,1249	3,0447	2,3974
71	TCID	7,3755	2,6355	1,2773
72	MRAT	6,7161	2,4761	1,3084
73	UNVR	-0,9095	2,3091	0,9294
74	KICI	-0,7523	-2,2624	1,4176
75	KDSI	-0,9201	-1,4523	1,4185

No	Kode perusahaan	Kepemilikan institusi		
		2009	2010	2011
1	SMCB	0,000	0,000	0,000
2	INTP	0,000	0,000	0,000
3	SMGR	0,520	0,510	0,510
4	AMFG	0,000	0,000	0,000
5	KIAS	0,030	0,030	0,030
6	MLIA	0,000	0,000	0,000
7	TOTO	0,000	0,000	0,000
8	BTON	0,000	0,000	0,000
9	GDST	0,360	0,360	0,360
10	JPRS	0,000	0,000	0,000
11	LION	0,000	0,000	0,000
12	PICO	0,000	0,000	0,000
13	NIKL	0,000	0,000	0,000
14	BUDI	0,000	0,000	0,000
15	ETWA	0,160	0,160	0,060
16	SRSN	0,550	0,210	0,210
17	SOBI	0,180	0,180	0,000
18	TPIA	0,000	0,000	0,000
19	UNIC	0,100	0,100	0,100
20	AKKU	0,000	0,140	0,000
21	BRNA	0,000	0,000	0,000
22	IGAR	0,000	0,000	0,000
23	YPAS	0,000	0,000	0,000
24	SULI	0,100	0,530	0,210
25	FASW	0,000	0,000	0,000
26	SPMA	0,410	0,410	0,410
27	ASII	0,000	0,000	0,000
28	AUTO	0,000	0,000	0,000
29	GJTL	0,100	0,100	0,100
30	GDYR	0,000	0,000	0,000
31	BRAM	0,000	0,000	0,000
32	MASA	0,350	0,220	0,200
33	NIPS	0,000	0,000	0,000
34	SMSM	0,000	0,000	0,000
35	MYTX	0,000	0,000	0,000
36	CNTX	0,000	0,000	0,000
37	ERTX	0,000	0,000	0,330

38	ESTI	0,140	0,140	0,140
39	INDR	0,220	0,580	0,640
40	KARW	0,040	0,040	0,040
41	UNIT	0,000	0,000	0,000
42	PBRX	0,000	0,190	0,130
43	ADMG	0,170	0,170	0,170
44	POLY	0,660	0,660	0,710
45	RICY	0,000	0,000	0,000
46	RDTX	0,060	0,060	0,060
47	SSTM	0,410	0,410	0,540
48	UNTX	0,000	0,000	0,000
49	BIMA	0,220	0,360	0,360
50	SIMM	0,690	0,010	0,690
51	JECC	0,000	0,000	0,000
52	PTSN	0,000	0,000	0,000
53	ADES	0,030	0,030	0,020
54	CEKA	0,920	0,870	0,000
55	DLTA	0,260	0,260	0,260
56	INDF	0,000	0,000	0,000
57	MYOR	0,000	0,000	0,000
58	MLBI	0,070	0,070	0,070
59	PSDN	0,000	0,000	0,000
60	ULTJ	0,160	0,170	0,170
61	RMBA	0,000	0,000	0,130
62	GGRM	0,670	0,000	0,000
63	HMSP	0,000	0,000	0,000
64	DVLA	0,000	0,000	0,000
65	INAF	0,810	0,810	0,810
66	KLBF	0,000	0,000	0,000
67	KAEF	0,900	0,900	0,900
68	MERK	0,000	0,000	0,000
69	PYFA	0,000	0,000	0,000
70	TSPC	0,000	0,000	0,000
71	TCID	0,000	0,000	0,000
72	MRAT	0,090	0,000	0,090
73	UNVR	0,000	0,000	0,000
74	KICI	0,310	0,310	0,310
75	KDSI	0,000	0,260	0,000

No	Kode perusahaan	Kepemilikan manajemen		
		2009	2010	2011
1	SMCB	0,770	0,770	0,810
2	INTP	0,640	0,640	0,640
3	SMGR	0,250	0,000	0,000
4	AMFG	0,850	0,850	0,850
5	KIAS	0,950	0,930	0,940
6	MLIA	0,670	0,670	0,670
7	TOTO	0,950	0,950	0,950
8	BTON	0,890	0,890	0,890
9	GDST	0,620	0,620	0,620
10	JPRS	0,840	0,830	0,840
11	LION	0,580	0,580	0,580
12	PICO	0,940	0,910	0,940
13	NIKL	0,800	0,810	0,810
14	BUDI	0,510	0,530	0,530
15	ETWA	0,590	0,580	0,500
16	SRSN	0,300	0,640	0,640
17	SOBI	0,700	0,700	0,980
18	TPIA	0,850	0,840	0,960
19	UNIC	0,660	0,650	0,660
20	AKKU	0,770	0,650	0,950
21	BRNA	0,750	0,750	0,830
22	IGAR	0,630	0,710	0,790
23	YPAS	0,900	0,900	0,900
24	SULI	0,630	0,540	0,440
25	FASW	0,780	0,760	0,760
26	SPMA	0,450	0,450	0,450
27	ASII	0,500	0,500	0,500
28	AUTO	0,940	0,960	0,960
29	GJTL	0,480	0,460	0,500
30	GDYR	0,920	0,940	0,940
31	BRAM	0,910	0,910	0,940
32	MASA	0,230	0,280	0,280
33	NIPS	0,550	0,620	0,560
34	SMSM	0,580	0,580	0,580
35	MYTX	0,800	0,800	0,800
36	CNTX	0,910	0,910	0,910
37	ERTX	0,610	0,610	0,400

38	ESTI	0,590	0,590	0,590
39	INDR	0,380	0,020	0,000
40	KARW	0,530	0,530	0,530
41	UNIT	0,550	0,550	0,550
42	PBRX	0,400	0,420	0,470
43	ADMG	0,730	0,730	0,690
44	POLY	0,210	0,000	0,000
45	RICY	0,480	0,480	0,480
46	RDTX	0,750	0,750	0,750
47	SSTM	0,350	0,360	0,080
48	UNTX	0,870	0,870	0,870
49	BIMA	0,530	0,530	0,530
50	SIMM	0,010	0,690	0,010
51	JECC	0,900	0,900	0,900
52	PTSN	0,920	0,920	0,920
53	ADES	0,920	0,920	0,920
54	CEKA	0,000	0,000	0,870
55	DLTA	0,580	0,580	0,580
56	INDF	0,500	0,500	0,500
57	MYOR	0,330	0,330	0,330
58	MLBI	0,760	0,750	0,750
59	PSDN	0,920	0,930	0,930
60	ULTJ	0,460	0,440	0,470
61	RMBA	0,850	0,990	0,860
62	GGRM	0,070	0,740	0,760
63	HMSP	0,980	0,980	0,980
64	DVLA	0,930	0,930	0,930
65	INAF	0,000	0,000	0,000
66	KLBF	0,540	0,570	0,640
67	KAEF	0,000	0,000	0,000
68	MERK	0,740	0,740	0,740
69	PYFA	0,770	0,770	0,770
70	TSPC	0,950	0,950	0,950
71	TCID	0,790	0,790	0,790
72	MRAT	0,710	0,800	0,710
73	UNVR	0,850	0,850	0,850
74	KICI	0,480	0,480	0,480
75	KDSI	0,750	0,490	0,560

No	Kode perusahaan	Komisaris Independen		
		2009	2010	2011
1	SMCB	0,429	0,571	0,571
2	INTP	0,429	0,429	0,429
3	SMGR	0,500	0,333	0,500
4	AMFG	0,429	0,333	0,333
5	KIAS	0,500	0,333	0,333
6	MLIA	0,500	0,500	0,500
7	TOTO	0,500	0,500	0,500
8	BTON	0,333	0,333	0,333
9	GDST	0,333	0,333	0,333
10	JPRS	0,400	0,333	0,500
11	LION	0,400	0,400	0,333
12	PICO	0,333	0,667	0,250
13	NIKL	0,333	0,600	0,333
14	BUDI	0,333	0,333	0,333
15	ETWA	0,500	0,400	0,286
16	SRSN	0,333	0,429	0,333
17	SOBI	0,500	0,500	0,333
18	TPIA	0,250	0,500	0,333
19	UNIC	0,400	0,333	0,333
20	AKKU	0,333	0,333	0,333
21	BRNA	0,400	0,400	0,400
22	IGAR	0,333	0,333	0,333
23	YPAS	0,600	0,400	0,600
24	SULI	1,000	0,455	0,455
25	FASW	0,333	0,300	0,400
26	SPMA	0,429	0,375	0,500
27	ASII	0,429	0,429	0,429
28	AUTO	0,600	0,500	0,400
29	GJTL	0,333	0,333	0,333
30	GDYR	0,333	0,333	0,333
31	BRAM	0,500	0,500	0,500
32	MASA	0,333	0,333	0,333
33	NIPS	0,333	0,333	0,333
34	SMSM	0,333	0,667	0,667
35	MYTX	0,400	0,400	0,400
36	CNTX	0,500	0,333	0,333
37	ERTX	0,500	0,500	0,500

38	ESTI	0,444	0,667	0,333
39	INDR	0,286	0,400	0,400
40	KARW	0,333	0,333	0,333
41	UNIT	0,333	0,333	0,333
42	PBRX	0,333	0,333	0,333
43	ADMG	0,500	0,333	0,400
44	POLY	0,333	0,333	0,250
45	RICY	0,500	0,500	0,333
46	RDTX	0,333	0,500	0,500
47	SSTM	0,667	0,667	0,667
48	UNTX	0,333	0,333	0,333
49	BIMA	0,333	0,333	0,333
50	SIMM	0,333	0,333	0,333
51	JECC	0,200	0,400	0,400
52	PTSN	0,429	0,300	0,333
53	ADES	0,333	0,333	0,400
54	CEKA	0,400	0,429	0,429
55	DLTA	0,500	0,333	0,333
56	INDF	0,500	0,333	0,333
57	MYOR	0,333	0,750	0,400
58	MLBI	0,800	0,667	0,500
59	PSDN	0,400	0,400	0,400
60	ULTJ	0,500	0,400	0,500
61	RMBA	0,333	1,000	0,400
62	GGRM	0,333	0,333	0,333
63	HMSP	0,600	0,400	0,400
64	DVLA	0,333	0,500	0,333
65	INAF	0,333	0,333	0,333
66	KLBF	0,667	0,667	0,667
67	KAEF	0,500	0,400	0,400
68	MERK	0,333	0,333	0,333
69	PYFA	0,750	0,750	0,800
70	TSPC	0,333	0,333	0,333
71	TCID	0,500	0,500	0,500
72	MRAT	0,333	0,500	0,333
73	UNVR	0,333	0,333	0,333
74	KICI	0,667	0,667	0,667
75	KDSI	0,500	0,400	0,400

No	Kode perusahaan	Komite Audit		
		2009	2010	2011
1	SMCB	0,333	0,333	0,333
2	INTP	0,333	0,333	0,333
3	SMGR	0,200	0,333	0,333
4	AMFG	0,333	0,250	0,250
5	KIAS	0,333	0,250	0,333
6	MLIA	0,333	0,333	0,333
7	TOTO	0,333	0,333	0,333
8	BTON	0,333	0,333	0,333
9	GDST	0,333	0,333	0,333
10	JPRS	0,333	0,250	0,250
11	LION	0,333	0,333	0,333
12	PICO	0,333	0,333	0,333
13	NIKL	0,250	0,250	0,333
14	BUDI	0,333	0,333	0,333
15	ETWA	0,333	0,333	0,333
16	SRSN	0,500	0,333	0,333
17	SOBI	0,333	0,333	0,333
18	TPIA	0,333	0,333	0,333
19	UNIC	0,333	0,333	0,333
20	AKKU	0,333	0,333	0,333
21	BRNA	0,500	0,333	0,333
22	IGAR	0,333	0,333	0,333
23	YPAS	0,333	0,333	0,333
24	SULI	0,333	0,250	0,250
25	FASW	0,333	0,250	0,333
26	SPMA	0,333	0,333	0,333
27	ASII	0,500	0,500	0,333
28	AUTO	0,250	0,333	0,333
29	GJTL	0,333	0,333	0,333
30	GDYR	0,333	0,333	0,333
31	BRAM	0,250	0,250	0,250
32	MASA	0,333	0,333	0,250
33	NIPS	0,333	0,333	0,333
34	SMSM	0,333	0,333	0,333
35	MYTX	0,333	0,333	0,333
36	CNTX	0,333	0,333	0,333
37	ERTX	0,333	0,333	0,333



38	ESTI	0,333	0,333	0,333
39	INDR	0,333	0,333	0,333
40	KARW	0,333	0,333	0,333
41	UNIT	0,333	0,333	0,333
42	PBRX	0,333	0,500	0,500
43	ADMG	0,333	0,500	0,333
44	POLY	0,333	0,333	0,333
45	RICY	0,333	0,333	0,333
46	RDTX	0,333	0,333	0,333
47	SSTM	0,333	0,333	0,333
48	UNTX	0,333	0,333	0,333
49	BIMA	0,333	0,333	0,333
50	SIMM	0,333	0,333	0,333
51	JECC	0,333	0,333	0,333
52	PTSN	0,250	0,333	0,250
53	ADES	0,250	0,333	0,333
54	CEKA	1,000	1,000	0,333
55	DLTA	0,333	0,333	0,333
56	INDF	0,333	0,333	0,333
57	MYOR	0,333	0,333	0,333
58	MLBI	0,333	0,333	0,333
59	PSDN	0,333	0,333	0,333
60	ULTJ	0,333	0,333	0,333
61	RMBA	0,250	1,000	0,200
62	GGRM	0,333	0,333	0,333
63	HMSP	0,333	0,333	0,333
64	DVLA	0,333	0,333	0,333
65	INAF	0,333	0,333	0,333
66	KLBF	0,333	0,333	0,333
67	KAEF	0,333	0,250	0,333
68	MERK	0,333	0,250	0,333
69	PYFA	0,333	0,333	0,333
70	TSPC	0,333	0,333	0,333
71	TCID	1,000	0,500	0,333
72	MRAT	0,333	0,500	0,333
73	UNVR	0,333	0,500	0,333
74	KICI	0,333	0,500	0,333
75	KDSI	0,333	0,500	0,333

No	Kode perusahaan	Kualitas Audit		
		2009	2010	2011
1	SMCB	1	2	3
2	INTP	1	2	3
3	SMGR	1	2	3
4	AMFG	1	2	3
5	KIAS	1	2	3
6	MLIA	1	2	3
7	TOTO	1	2	3
8	BTON	1	2	3
9	GDST	1	2	3
10	JPRS	1	2	3
11	LION	1	2	3
12	PICO	1	2	1
13	NIKL	1	2	3
14	BUDI	1	1	2
15	ETWA	1	2	1
16	SRSN	1	2	3
17	SOBI	1	2	1
18	TPIA	1	2	3
19	UNIC	1	2	3
20	AKKU	1	1	2
21	BRNA	1	2	1
22	IGAR	1	1	2
23	YPAS	1	2	3
24	SULI	1	2	3
25	FASW	1	2	3
26	SPMA	1	2	2
27	ASII	1	2	2
28	AUTO	1	2	2
29	GJTL	1	2	3
30	GDYR	1	2	3
31	BRAM	1	1	2
32	MASA	1	2	3
33	NIPS	1	1	1
34	SMSM	1	2	1
35	MYTX	1	2	3
36	CNTX	1	2	3
37	ERTX	1	2	3

38	ESTI	1	1	2
39	INDR	1	2	3
40	KARW	1	2	3
41	UNIT	1	1	1
42	PBRX	1	2	1
43	ADMG	1	2	3
44	POLY	1	2	1
45	RICY	1	2	3
46	RDTX	1	2	3
47	SSTM	1	2	3
48	UNTX	1	2	3
49	BIMA	1	2	3
50	SIMM	1	1	1
51	JECC	1	2	3
52	PTSN	1	2	3
53	ADES	1	1	2
54	CEKA	1	2	3
55	DLTA	1	2	3
56	INDF	1	2	3
57	MYOR	1	2	3
58	MLBI	1	2	3
59	PSDN	1	2	3
60	ULTJ	1	2	3
61	RMBA	1	1	2
62	GGRM	1	2	3
63	HMSP	1	2	3
64	DVLA	1	2	3
65	INAF	1	2	3
66	KLBF	1	2	3
67	KAEF	1	1	1
68	MERK	1	2	3
69	PYFA	1	2	3
70	TSPC	1	2	3
71	TCID	1	2	3
72	MRAT	1	2	3
73	UNVR	1	2	3
74	KICI	1	2	3
75	KDSI	1	2	3