

Lampiran 1.Sampel Penelitian

No	Nama Perusahaan
1	PT. Barito Pasific Tbk
2	PT. Betonjaya Manunggal Tbk
3	PT. Citra Tubindo Tbk
4	PT. Ekadharma International Tbk
5	PT. Indocement Tunggal Prakarsa Tbk
6	PT. Japfa Comfeed Indonesia Tbk
7	PT. Jaya Pari Steel Tbk
8	PT. Lion Metal Works Tbk
9	PT. Lionmesh Prima Tbk
10	PT. Semen Cibinong Tbk
11	PT. Semen Gresik Tbk
12	PT. Trias Sentosa Tbk
13	PT. Asiaplast Industries Tbk
14	PT. Duta Pertiwi Nusantara Tbk
15	PT. Fajar Surya Wisesa Tbk
16	PT. Kageo Igar Jaya Tbk

17	PT. Indal Aluminium Industry Tbk
18	PT. Mulia Industrindo Tbk
19	PT. Pelangi Indah Canindo Tbk
20	PT. Surabaya Agung Industri Pulp & Kertas Tbk
21	Siwani Makmur Tbk
22	PT. Sierad Produce Tbk
23	Suparma Tbk
24	Indo Acidatama Tbk
25	PT. Sumalindo Lestari Jaya Tbk
26	PT Surya Toto Indonesia Tbk
27	PT. Tri Polyta Indonesia Tbk
28	PT. Argo Pantes Tbk
29	PT. Sepatu Bata Tbk
30	Indo Kordsa Tbk
31	PT. Goodyear Indonesia Tbk
32	PT. Gajah Tunggal Tbk
33	PT. Sumi Indokabel Tbk
34	PT. Indorama Shynthetic Tbk

35	PT. Indospring Tbk
36	PT. Multiprima Sejahtera Tbk
37	PT. Hanson Internasional Tbk
38	PT. Nipress Tbk
39	PT. Panasia Filament Inti Tbk
40	PT. Ricky Putra Globalindo Tbk
41	PT. Selamat Sempurna Tbk
42	PT. Tembaga Mulia Semanan Tbk
43	PT. Polychem Inonesia Tbk
44	PT. Astra Otoparts Tbk
45	PT. Primarindo Asia Infrastructure Tbk
46	PT. Cita Mineral Investindo Tbk
47	PT. Century Textile Industry Tbk
48	PT. Ever Shine Tex Tbk
49	Karwell Indonesia Tbk
50	Kabelindo Murni Tbk
51	PT. Pan Brothers Tbk
52	PT. Roda Vivatex Tbk

53	PT. Ades Waters Indonesia Tbk
54	PT. Delta Djakarta Tbk
55	PT. Hanjaya Mandala Sampoerna Tbk
56	PT. Indofarma (persero) Tbk
57	PT. Indofood Sukses Makmur Tbk
58	PT. Kimia Farma (persero) Tbk
59	PT. Kedawung Setia Industrial Tbk
60	PT. Kedaung Indah Can Tbk
61	PT. Kalbe Farma Tbk
62	PT. Langgeng Makmur Industri Tbk
63	PT. Merck Tbk
64	PT. Multi Bintang Indonesia Tbk
65	PT. Bentoel Internasional Investama Tbk
66	PT. Schering-plough Indonesia Tbk
67	PT. Sekar Laut Tbk
68	PT. Sinar Mas Agro Resources and Technology Tbk
69	PT. Ultrajaya Milk Industry & Trading Company Tbk
70	PT. Unilever Indonesia Tbk

71	PT. Tiga Pilar Sejahtera Food Tbk
72	PT. Cahaya Kalbar Tbk
73	PT. Darya-Varia Laboratoria Tbk
74	PT. Mustika Ratu Tbk
75	PT. Mayora Indah Tbk
76	PT. Prasadha Aneka Niaga Tbk
77	PT. Pyridam Farma Tbk
78	PT. Siantar Top Tbk
79	PT. Mandom Indonesia Tbk
80	PT. Tempo Scan Pacific Tbk
81	PT. Pelat Timah Nusantara Tbk

Lampiran 2. Statistik Deskriptif

Descriptive Statistics

	Mean	Std. Deviation	N
Koefisien ERC	-.1513	.86385	81
Komisaris Independent	.3324	.13460	81
Kepemilikan Institusional	73.1368	17.69403	81
Kepemilikan Manajerial	2.4296	5.90390	81
Kualitas Audit	.4321	.49845	81

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Komisaris Independent, Kepemilikan Manajerial, Kepemilikan _a Institusional	.	Enter

a. All requested variables entered.

b. Dependent Variable: Koefisien ERC

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.657 ^a	.431	.401	.669	2.030

a. Predictors: (Constant), Kualitas Audit, Komisaris Independent, Kepemilikan Manajerial, Kepemilikan Institusional

b. Dependent Variable: Koefisien ERC

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.730	4	6.433	14.392	.000 ^a
	Residual	33.968	76	.447		
	Total	59.698	80			

a. Predictors: (Constant), Kualitas Audit, Komisaris Independent, Kepemilikan Manajerial, Kepemilikan Institusional

b. Dependent Variable: Koefisien ERC

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlation	Tolerance	VIF
		B	Std. Error	Beta					
1	(Constant)	.363	.517		.703	.485			
	Komisaris Independen	.381	.151	.059	2.518	.014	.278	.972	1.029
	Kepemilikan Institusional	.004	.001	.082	3.709	.000	.392	.833	1.200
	Kepemilikan Manajerial	.003	.002	.023	2.192	.031	.244	.860	1.163
	Kualitas Audit	.191	.049	.110	3.918	.000	.410	.885	1.129

a. Dependent Variable: Koefisien ERC

Lampiran 3.Uji Hipotesis

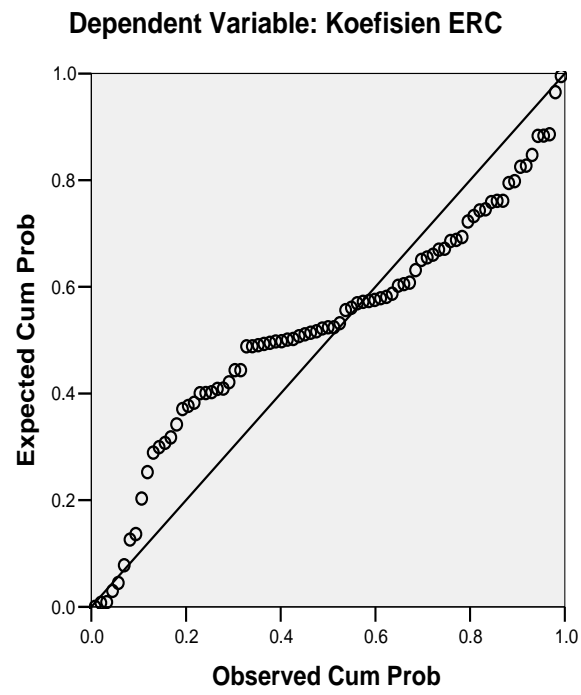
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		81
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.85034865
Most Extreme Differences	Absolute	.182
	Positive	.110
	Negative	-.182
Kolmogorov-Smirnov Z		.640
Asymp. Sig. (2-tailed)		.092

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual**Uji Beda**

Group Statistics

		N	Mean	Std. Deviation	Std. Error Mean
Koefisien ERC	Konservatisme	60	-.2328	.95642	.12347
	Non Konservatisme	21	.0817	.45771	.09988

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	g. (2-tailed)	Mean Difference	Std. Error Difference	5% Confidence Interval of the Difference	
									Lower	Upper
Koefisien	Equal variances assumed	1.745	.190	2.6756	79	.0091	-.3145	.1175	74753	11850
	Equal variances not assumed			2.7141	71.351	.0083	-.3145	.1159	63115	00212

Uji Heteroskedastisitas

Descriptive Statistics

	Mean	Std. Deviation	N
ABS_Res	.5155	.67379	81
Komisaris Independent	.3324	.13460	81
Kepemilikan Institusional	73.1368	17.69403	81
Kepemilikan Manajerial	2.4296	5.90390	81
Kualitas Audit	.4321	.49845	81

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Komisaris Independent, Kepemilikan Manajerial, Kepemilikan Institusional	.	Enter

- a. All requested variables entered.
b. Dependent Variable: ABS_Res

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.277 ^a	.077	.028	.66428

- a. Predictors: (Constant), Kualitas Audit, Komisaris Independent, Kepemilikan Manajerial, Kepemilikan Institusional

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.497	.393		1.264	.210
	Komisaris Independent	.713	.560	.142	1.274	.207
	Kepemilikan Institusional	-.004	.005	-.112	-.926	.358
	Kepemilikan Manajerial	-.014	.014	-.121	-1.018	.312
	Kualitas Audit	.293	.158	.216	1.847	.069

- a. Dependent Variable: ABS_Res