

LAMPIRAN 1: SAMPEL PERUSAHAAN

NO.	KODE SAHAM	NAMA PERUSAHAAN
1	ADES	PT Akasha Wira International Tbk.
2	AISA	PT Tiga Pilar Sejahtera Food Tbk.
3	AKPI	PT Argha Karya Prima Industry Tbk.
4	ALDO	PT Alkindo Naratama Tbk.
5	ALKA	PT Alakasa Industrindo Tbk.
6	ALMI	PT Alumindo Light Metal Industry Tbk.
7	ALTO	PT Tri Banyan Tirta Tbk.
8	AMFG	PT Asahimas Flat Glass Tbk.
9	APLI	PT Asiaplast Industries Tbk.
10	ARNA	PT Arwana Citramulia Tbk.
11	ASII	PT Astra International Tbk.
12	AUTO	PT Astra Otoparts Tbk.
13	BAJA	PT Saranacentral Bajatama Tbk.
14	BRNA	PT Berlina Tbk.
15	BTON	PT Betonjaya Manunggal Tbk.
16	BUDI	PT Budi Starch & Sweetener Tbk.
17	CEKA	PT Wilmar Cahaya Indonesia Tbk.
18	CPIN	PT Charoen Pokphand Indonesia Tbk.
19	DLTA	PT Delta Djakarta Tbk.
20	DPNS	PT Duta Pertiwi Nusantara Tbk.
21	DVLA	PT Darya-Varia Laboratoria Tbk.
22	EKAD	PT Ekadharma International Tbk.
23	ETWA	PT Eterindo Wahanatama Tbk.
24	FASW	PT Fajar Surya Wisesa Tbk.
25	GDST	PT Gunawan Dianjaya Steel Tbk.
26	GGRM	PT Gudang Garam Tbk.

NO.	KODE SAHAM	NAMA PERUSAHAAN
27	HDTX	PT Panasia Indo Resources Tbk.
28	HMSP	PT H.M. Sampoerna Tbk.
29	ICBP	PT Indofood CBP Sukses Makmur Tbk.
30	IGAR	PT Champion Pacific Indonesia Tbk.
31	IMAS	PT Indomobil Sukses Internasional Tbk.
32	INAF	PT Indofarma Tbk.
33	INAI	PT Indal Aluminium Industry Tbk.
34	INDF	PT Indofood Sukses Makmur Tbk.
35	INDS	PT Indospring Tbk.
36	INTP	PT Indocement Tunggul Prakarsa Tbk.
37	JECC	PT Jembo Cable Company Tbk.
38	JPFA	PT Japfa Comfeed Indonesia Tbk.
39	JPRS	PT Jaya Pari Steel Tbk.
40	KAEF	PT Kimia Farma Tbk.
41	KBLI	PT KMI Wire & Cable Tbk.
42	KBLM	PT Kabelindo Murni Tbk.
43	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.
44	KDSI	PT Kedawung Setia Industrial Tbk.
45	KIAS	PT Keramik Indonesia Asosiasi Tbk.
46	KICI	PT Kedaung Indah Can Tbk.
47	KLBF	PT Kalbe Farma Tbk.
48	LION	PT Lion Metal Works Tbk.
49	LMPI	PT Langgeng Makmur Industri Tbk.
50	MAIN	PT Malindo Feedmill Tbk.
51	MBTO	PT Martina Berto Tbk.
52	MLIA	PT Mulia Industrindo Tbk.
53	MRAT	PT Mustika Ratu Tbk.
54	MYOR	PT Mayora Indah Tbk.

NO.	KODE SAHAM	NAMA PERUSAHAAN
55	NIPS	PT Nipress Tbk.
56	PRAS	PT Prima Alloy Steel Universal Tbk.
57	PSDN	PT Prasidha Aneka Niaga Tbk.
58	PYFA	PT Pyridam Farma Tbk.
59	ROTI	PT Nippon Indosari Corpindo Tbk.
60	SCCO	PT Supreme Cable Manufacturing & Commerce
61	SIPD	PT Sierad Produce Tbk.
62	SKLT	PT Sekar Laut Tbk.
63	SMCB	PT Holcim Indonesia Tbk.
64	SMGR	PT Semen Indonesia (Persero) Tbk.
65	SMSM	PT Selamat Sempurna Tbk.
66	SPMA	PT Suparma Tbk.
67	SSTM	PT Sunson Textile Manufacture Tbk.
68	STAR	PT Star Petrochem Tbk.
69	TCID	PT Mandom Indonesia Tbk.
70	TIRT	PT Tirta Mahakam Resources Tbk.
71	TRST	PT Trias Sentosa Tbk.
72	ULTJ	PT Ultra Jaya Milk Industry & Trading
73	UNVR	PT Unilever Indonesia Tbk.
74	VOKS	PT Voksel Electric Tbk.
75	WIIM	PT Wismilak Inti Makmur Tbk.
76	YPAS	PT Yanaprima Hastapersada Tbk.

LAMPIRAN 2: DATA OBSERVASI YANG DIOLAH PROGRAM SPSS

NO.	KODE SAHAM	NAMA PERUSAHAAN	TAHUN	KP	AI	KA	KM
1	ADES	PT Akasha Wira International Tbk.	2015	1.41	1	4	0.00
2	AISA	PT Tiga Pilar Sejahtera Food Tbk.	2014	1.43	1	4	0.00
3	AISA	PT Tiga Pilar Sejahtera Food Tbk.	2012	1.29	1	3	0.00
4	AKPI	PT Argha Karya Prima Industry Tbk.	2012	0.83	1	3	0.00
5	ALKA	PT Alakasa Industrindo Tbk	2012	1.01	1	3	0.00
6	ALKA	PT Alakasa Industrindo Tbk	2013	1.01	0	3	0.00
7	ALKA	PT Alakasa Industrindo Tbk	2014	1.11	1	3	0.00
8	ALKA	PT Alakasa Industrindo Tbk	2015	1.09	1	3	0.00
9	ALMI	PT Alumindo Light Metal Industry Tbk.	2014	0.85	1	3	0.02
10	ALTO	PT Tri Banyan Tirta Tbk.	2014	1.19	1	3	0.02
11	ALTO	PT Tri Banyan Tirta Tbk.	2015	1.17	1	3	0.02
12	AMFG	PT Asahimas Flat Glass Tbk.	2013	1.08	0	4	0.00
13	AMFG	PT Asahimas Flat Glass Tbk.	2014	1.08	1	4	0.00
14	AMFG	PT Asahimas Flat Glass Tbk.	2016	0.87	1	3	0.00
15	ASII	PT Astra International Tbk.	2014	1.76	0	4	0.00
16	ASII	PT Astra International Tbk.	2015	1.47	1	4	0.00
17	ASII	PT Astra International Tbk.	2016	1.75	1	4	0.00
18	AUTO	PT Astra Otoparts Tbk.	2016	0.96	1	3	0.00
19	BRNA	PT Berlina Tbk.	2013	1.01	1	3	0.14
20	BRNA	PT Berlina Tbk.	2014	1.09	0	3	0.12
21	BRNA	PT Berlina Tbk.	2016	1.02	1	3	0.07
22	BTON	PT Betonjaya Manunggal Tbk.	2012	1.09	1	3	0.10
23	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2015	0.84	1	3	0.00
24	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2016	0.94	1	3	0.01
25	DPNS	PT Duta Pertiwi Nusantara Tbk.	2012	0.85	1	3	0.06
26	EKAD	PT Ekadharna International Tbk.	2012	1.19	1	3	0.00
27	EKAD	PT Ekadharna International Tbk.	2013	1.10	1	3	0.00
28	EKAD	PT Ekadharna International Tbk.	2015	0.97	1	3	0.00
29	ETWA	PT Eterindo Wahanatama Tbk	2012	0.86	1	3	0.00
30	ETWA	PT Eterindo Wahanatama Tbk	2013	0.93	1	3	0.00
31	ETWA	PT Eterindo Wahanatama Tbk	2014	0.86	1	3	0.00
32	ETWA	PT Eterindo Wahanatama Tbk	2015	0.83	1	3	0.00
33	ETWA	PT Eterindo Wahanatama Tbk	2016	1.00	1	3	0.00
34	FASW	PT Fajar Surya Wisesa Tbk.	2015	1.02	1	3	0.00
35	GDST	PT Gunawan Dianjaya Steel Tbk.	2012	1.08	1	3	0.00
36	GDST	PT Gunawan Dianjaya Steel Tbk.	2013	0.85	1	3	0.00
37	GDST	PT Gunawan Dianjaya Steel Tbk.	2014	0.98	1	3	0.00
38	GDST	PT Gunawan Dianjaya Steel Tbk.	2016	1.08	1	3	0.00
39	HDTX	PT Pania Indo Resources Tbk.	2013	0.96	0	3	0.02
40	HDTX	PT Pania Indo Resources Tbk.	2014	1.00	1	3	0.02
41	HDTX	PT Pania Indo Resources Tbk.	2015	0.65	1	3	0.03
42	IGAR	PT Champion Pacific Indonesia Tbk.	2013	1.19	1	3	0.00

NO.	KODE SAHAM	NAMA PERUSAHAAN	TAHUN	KP	AI	KA	KM
43	IGAR	PT Champion Pacific Indonesia Tbk.	2014	1.12	1	3	0.00
44	IGAR	PT Champion Pacific Indonesia Tbk.	2016	1.30	1	3	0.00
45	IMAS	PT Indomobil Sukses Internasional Tbk.	2013	1.31	1	3	0.00
46	IMAS	PT Indomobil Sukses Internasional Tbk.	2014	1.18	1	3	0.00
47	IMAS	PT Indomobil Sukses Internasional Tbk.	2015	0.99	1	3	0.00
48	IMAS	PT Indomobil Sukses Internasional Tbk.	2016	0.88	1	3	0.00
49	INAF	PT Indofarma Tbk.	2012	1.31	1	4	0.00
50	INAF	PT Indofarma Tbk.	2013	0.91	0	3	0.00
51	INAF	PT Indofarma Tbk.	2015	0.95	1	3	0.00
52	INAI	PT Indal Aluminium Industry Tbk.	2012	0.91	1	3	0.00
53	INAI	PT Indal Aluminium Industry Tbk.	2013	0.96	1	3	0.00
54	INAI	PT Indal Aluminium Industry Tbk.	2014	0.96	1	3	0.00
55	INAI	PT Indal Aluminium Industry Tbk.	2015	0.92	1	3	0.00
56	INAI	PT Indal Aluminium Industry Tbk.	2016	0.96	0	3	0.00
57	INDF	PT Indofood Sukses Makmur Tbk.	2015	1.03	1	3	0.00
58	INDF	PT Indofood Sukses Makmur Tbk.	2016	1.31	1	3	0.00
59	INDS	PT Indospring Tbk.	2012	1.11	1	3	0.00
60	INDS	PT Indospring Tbk.	2013	0.84	1	3	0.00
61	INDS	PT Indospring Tbk.	2014	0.66	0	3	0.00
62	JECC	PT Jembo Cable Company Tbk.	2012	1.20	1	3	0.00
63	JECC	PT Jembo Cable Company Tbk.	2014	1.17	0	3	0.00
64	JECC	PT Jembo Cable Company Tbk.	2015	0.88	1	3	0.00
65	JECC	PT Jembo Cable Company Tbk.	2016	1.04	0	3	0.00
66	JPFA	PT Japfa Comfeed Indonesia Tbk.	2014	1.31	1	3	0.00
67	JPFA	PT Japfa Comfeed Indonesia Tbk.	2015	1.04	1	3	0.00
68	KBLI	PT KMI Wire & Cable Tbk.	2012	0.92	1	3	0.00
69	KBLI	PT KMI Wire & Cable Tbk.	2015	0.85	1	3	0.00
70	KBLM	PT Kabelindo Murni Tbk.	2012	0.84	1	3	0.00
71	KBLM	PT Kabelindo Murni Tbk.	2016	0.92	1	3	0.00
72	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.	2015	0.94	1	3	0.00
73	KIAS	PT Keramik Indonesia Assosiasi Tbk.	2012	1.30	1	3	0.00
74	KIAS	PT Keramik Indonesia Assosiasi Tbk.	2013	1.12	0	3	0.00
75	KIAS	PT Keramik Indonesia Assosiasi Tbk.	2014	1.11	1	3	0.00
76	KICI	PT Kedaung Indah Can Tbk	2013	0.63	1	3	0.00
77	LION	PT Lion Metal Works Tbk.	2012	1.29	1	3	0.00
78	LION	PT Lion Metal Works Tbk.	2014	1.07	1	3	0.02
79	LION	PT Lion Metal Works Tbk.	2015	1.14	1	3	0.00
80	LION	PT Lion Metal Works Tbk.	2016	1.11	1	3	0.00
81	LMPI	PT Lenggeng Makmur Industri Tbk.	2016	0.66	1	3	0.00
82	MAIN	PT Malindo Feedmill Tbk.	2015	1.47	1	5	0.00
83	MAIN	PT Malindo Feedmill Tbk.	2014	1.78	1	5	0.00
84	MBTO	PT Martina Berto Tbk.	2013	0.80	0	2	0.00
85	MBTO	PT Martina Berto Tbk.	2014	0.61	1	2	0.00
86	MBTO	PT Martina Berto Tbk.	2015	0.56	1	2	0.00
87	MBTO	PT Martina Berto Tbk.	2016	0.66	1	2	0.00
88	MLIA	PT Mulia Industrindo Tbk	2012	0.86	1	3	0.00
89	MLIA	PT Mulia Industrindo Tbk	2013	0.91	1	3	0.00

NO.	KODE SAHAM	NAMA PERUSAHAAN	TAHUN	KP	AI	KA	KM
90	MLIA	PT Mulia Industrindo Tbk	2014	0.91	1	3	0.00
91	MLIA	PT Mulia Industrindo Tbk	2015	0.94	1	3	0.00
92	MLIA	PT Mulia Industrindo Tbk	2016	0.89	1	3	0.00
93	MRAT	PT Mustika Ratu Tbk.	2016	0.42	1	2	0.00
94	MRAT	PT Mustika Ratu Tbk.	2015	0.42	1	2	0.00
95	NIPS	PT Nipress Tbk.	2013	1.00	0	3	0.07
96	NIPS	PT Nipress Tbk.	2014	1.12	1	3	0.03
97	NIPS	PT Nipress Tbk.	2015	1.01	1	3	0.06
98	NIPS	PT Nipress Tbk.	2016	0.85	1	3	0.08
99	PRAS	PT Prima Alloy Steel Universal Tbk.	2013	0.65	1	3	0.05
100	PRAS	PT Prima Alloy Steel Universal Tbk.	2016	0.64	1	3	0.05
101	PSDN	PT Prasidha Aneka Niaga Tbk	2016	0.87	1	3	0.02
102	PYFA	PT Pyridam Farma Tbk	2012	1.05	1	3	0.23
103	PYFA	PT Pyridam Farma Tbk	2013	0.91	1	3	0.23
104	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.	2012	1.12	1	3	0.00
105	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.	2013	1.11	1	3	0.00
106	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.	2014	1.00	1	3	0.00
107	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.	2015	0.91	1	3	0.00
108	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.	2016	1.11	1	3	0.00
109	SIPD	PT Sierad Produce Tbk.	2015	1.03	0	3	0.00
110	SIPD	PT Sierad Produce Tbk.	2016	0.91	1	3	0.00
111	SKLT	PT Sekar Laut Tbk.	2012	0.98	0	3	0.00
112	SKLT	PT Sekar Laut Tbk.	2013	0.95	1	3	0.00
113	SKLT	PT Sekar Laut Tbk.	2014	1.16	1	3	0.00
114	SKLT	PT Sekar Laut Tbk.	2016	0.85	1	3	0.00
115	SMCB	PT Holcim Indonesia Tbk.	2015	0.95	0	3	0.00
116	SMCB	PT Holcim Indonesia Tbk.	2016	0.94	1	3	0.00
117	SMGR	PT Semen Indonesia (Persero) Tbk.	2016	1.31	1	4	0.00
118	SSTM	PT Sunson Textile Manufacture Tbk	2016	1.24	1	3	0.37
119	STAR	PT Star Petrochem Tbk.	2012	0.67	0	3	0.00
120	TCID	PT Mandom Indonesia Tbk.	2015	1.77	0	4	0.00
121	TIRT	PT Tirta Mahakam Resources Tbk	2012	0.95	1	3	0.00
122	TIRT	PT Tirta Mahakam Resources Tbk	2013	0.99	0	3	0.00
123	TIRT	PT Tirta Mahakam Resources Tbk	2014	0.99	1	3	0.00
124	TIRT	PT Tirta Mahakam Resources Tbk	2015	0.95	1	3	0.00
125	TIRT	PT Tirta Mahakam Resources Tbk	2016	1.00	1	3	0.00
126	TRST	PT Trias Sentosa Tbk.	2016	0.67	1	3	0.08
127	TRST	PT Trias Sentosa Tbk.	2015	0.68	1	3	0.09
128	VOKS	PT Voksel Electric Tbk.	2012	1.15	1	3	0.00
129	VOKS	PT Voksel Electric Tbk.	2013	1.01	1	3	0.00
130	VOKS	PT Voksel Electric Tbk.	2014	1.09	1	3	0.00
131	WIIM	PT Wisnilak Inti Makmur Tbk.	2015	0.97	1	3	0.44
132	WIIM	PT Wisnilak Inti Makmur Tbk.	2016	0.95	1	3	0.44

* Pengurangan jumlah data observasi diakibatkan terdapat data outlier sebanyak 248 observasi

KP : Kinerja Perusahaan

AI : Audit Internal

KA : Komite Audit

KM : Kepemilikan Manajerial

LAMPIRAN 3 : HASIL UJI DENGAN PROGRAM SPSS

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KP	132	.42	1.78	1.0124	.23576
AI	132	.00	1.00	.8561	.35237
KA	132	2.00	5.00	3.0606	.42368
KM	132	.00	.44	.0219	.07088
Valid N (listwise)	132				

Coefficient Correlations ^a				
Model		KM	KA	AI
1 Correlations	KM	1.000	.042	-.061
	KA	.042	1.000	.041
	AI	-.061	.041	1.000
Covariances	KM	.043	.000	-.001
	KA	.000	.001	5.871E-05
	AI	-.001	5.871E-05	.002

a. Dependent Variable: KP

Coefficients ^a									
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics			
	B	Std. Error	Beta		Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	-.175	.114		-1.531	.128				
AI	-.023	.042	-.035	-.554	.580	-.066	-.049	.994	1.006
KA	.395	.035	.709	11.398	.000	.711	.710	.996	1.004
KM	-.017	.207	-.005	-.084	.933	-.039	-.007	.994	1.006

a. Dependent Variable: KP

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3.686	3	1.229	43.678	.000 ^b
Residual	3.601	128	0.028		
Total	7.287	131			

a. Dependent Variable: KP

b. Predictors: (Constant), KM, KA, AI

Model Summary^a**Change Statistics**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.712 ^a	.506	.495	.16756	.506	43.779	3	128	.000	1.779

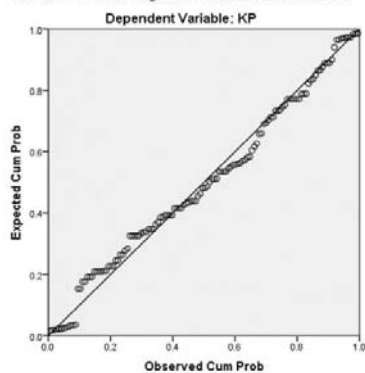
a. Predictors: (Constant), KM, KA, AI

b. Dependent Variable: KP

Correlations

			AI	KA	KM	Unstandardized Residual
Spearman's rho	AI	Correlation Coefficient	1.000	-0.066	0.022	-0.016
		Sig. (2-tailed)		0.455	0.801	0.854
		N	132	132	132	132
	KA	Correlation Coefficient	-0.066	1.000	-0.097	0.038
		Sig. (2-tailed)	0.455		0.268	0.669
		N	132	132	132	132
	KM	Correlation Coefficient	0.022	-0.097	1.000	-0.091
		Sig. (2-tailed)	0.801	0.268		0.297
		N	132	132	132	132
	Unstandardized Residual	Correlation Coefficient	-0.016	0.038	-0.091	1.000
		Sig. (2-tailed)	0.854	0.669	0.297	
		N	132	132	132	132

Normal P-P Plot of Regression Standardized Residual



Histogram

