

Lampiran 1. Daftar Nama Sampel Perusahaan

No	KODE	NAMA PERUSAHAAN
1	ADES	PT. AKASHA WIRA INTERNATIONAL TBK
2	CEKA	PT. CAHAYA KALBAR TBK
3	DAVO	PT. DAVOMAS ABADI TBK
4	DLTA	PT. DELTA DJAKARTA TBK
5	FAST	PT. FAST FOOD INDONESIA TBK
6	INDF	PT. INDOFOOD SUKSES MAKMUR TBK
7	MYOR	PT. MAYORA INDAH TBK
8	MLBI	PT. MULTI BINTANG INDONESIA TBK
9	PTSP	PT. PIONEERINDO GOURMENT INTERNATIONAL TBK
10	PSDN	PT. PRASIDHA ANEKA NIAGA TBK
11	SKLT	PT. SEKAR LAUT TBK
12	STTP	PT. SIANTAR TOP TBK
13	SMAR	PT. SINAR MAS AGRO RESOURCES TECHNOLOGY TBK
14	TBLA	PT. TUNAS BARU LAMPUNG TBK
15	ULTJ	PT. ULTRA JAYA MILK INDUSTRY & TRADING COMPANY TBK
16	RMBA	PT. BENTOEL INTERNATIONAL INVESTAMA TBK
17	GGRM	PT. GUDANG GARAM TBK
18	HMSP	PT. HANJAYA MANDALA SAMPOERNA TBK
19	ARGO	PT. ARGO PANTES TBK
20	ERTX	PT. ERATEX DJAJA TBK
21	PAFI	PT. PANASIA FILAMENT INTI TBK
22	HDTX	PT. PANASIA INDOSYNTEC TBK
23	RDTX	PT. RODA VIVATEX TBK
24	SSTM	PT. SUNSON TEXTILE MANUFACTURER TBK
25	UNTX	PT. UNITEX TBK
26	MYTX	PT. APAC CITRA CENTERTEX TBK
27	ESTI	PT. EVER SHINE TEX TBK
28	MYRX	PT. HANSON INTERNATIONAL TBK

Lampiran 1. Daftar Nama Sampel Perusahaan (lanjutan)

No	KODE	NAMA PERUSAHAAN
29	KARW	PT. KARWELL INDONESIA TBK
30	PBRX	PT. PAN BROTHERS TEX TBK
31	BIMA	PT. PRIMARINDO ASIA INFRASTRUCTURE TBK
32	RICY	PT. RICKY PUTRA GLOBALINDO TBK
33	BATA	PT. SEPATU BATA TBK
34	SIMM	PT. SURYA INTRINDO MAKMUR TBK
35	BRPT	PT. BARITO PACIFIC TBK
36	SULI	PT. SUMALINDO LESTARI JAYATBK
37	TIRT	PT. TIRTA MAHAKAM RESOURCES TBK
38	FASW	PT. FAJAR SURYA WISESA TBK
39	SPMA	PT. SUPARMA TBK
40	SAIP	PT. SURABAYA AGUNG INDUSTRY PULP & KERTAS TBK
41	AKRA	PT. AKR CORPORINDO TBK
42	POLY	PT. POLYSINDO EKA PERKASA TBK
43	BUDI	PT. BUDI ACID JAYA TBK
44	CLPI	PT. COLORPAK INDONESIA TBK
45	ETWA	PT. ETERINDO WAHANATAMA TBK
46	LTLS	PT. LAUTAN LUAS TBK
47	SOBI	PT. SORINI AGRO ASIA CORPORINDO TBK
48	DPNS	PT. DUTA PERTIWI NUSANTARA TBK
49	EKAD	PT. EKADHARMA INTERNATIONAL TBK
50	INCI	PT. INTANWIJAYA INTERNATIONAL TBK
51	KKGI	PT. KURNIA KAPUAS UTAMA GLUE INDUSTRIES TBK
52	AKKU	PT. ANEKA KEMASINDO UTAMA TBK
53	AMFG	PT. ASAHIMAS FLAT GLASS TBK
54	APLI	PT. ASIAPLAST INDUSTRIES TBK
55	BRNA	PT. BERLINA TBK
56	LMPI	PT. LANGGENG MAKMUR INDUSTRI TBK
57	SIMA	PT. SIWANI MAKMUR TBK
58	TRST	PT. TRIAS SENTOSA TBK

Lampiran 1. Daftar Nama Sampel Perusahaan (lanjutan)

No	KODE	NAMA PERUSAHAAN
59	YPAS	PT. YANAPRIMA HASTAPERSADA TBK
60	SMBC	PT. HOLCIM INDONESIA TBK
61	INTP	PT. INDOCEMENT TUNGGAL PRAKARSA TBK
62	SMGR	PT. SEMEN GRESIK (PERSERO) TBK
63	ALMI	PT. ALUMINDO LIGHT METAL INDUSTRY TBK
64	BTON	PT. BETONJAYA MANUNGGAL TBK
65	ITMA	PT. ITAMARAYA TBK
66	JKSW	PT. JAKARTA KYOEI STEEL WORKS TBK
67	JPRS	PT. JAYA PARI STEEL TBK
68	LION	PT. LION METAL WORKS TBK
69	LMSH	PT. LIONMESH PRIMA TBK
70	TBMS	PT. TEMBAGA MULIA SEMANAN TBK
71	TIRA	PT. TIRA AUSTENITE TBK
72	KICI	PT. KEDAUNG INDAH CAN TBK
73	KDSI	PT. KEDAWUNG SETIA INDUSTRIAL TBK
74	ARNA	PT. ARWANA CITRAMULIA TBK
75	IKAI	PT. INTIKERAMIK ALAMASRI INDUSTRI TBK
76	KIAS	PT. KERAMIKA INDONESIA ASSOSIASI TBK
77	MLIA	PT. MULIA INDUSTRINDO TBK
78	TOTO	PT. SURYA TOTO INDONESIA TBK
79	KBLI	PT. GT KABEL INDONESIA TBK
80	JECC	PT. JEMBO CABLE COMPANY TBK
81	KBLM	PT. KABELINDO MURNI TBK
82	IKBI	PT. SUMI INDO KABEL TBK
83	SCCO	PT. SUPREME CABLE MANUFACTURING & COMMERCE TBK
84	VOKS	PT. VOKSEL ELECTRIC TBK
85	ASGR	PT. ASTRA GRAPHIA TBK
86	MTDL	PT. METRODATA ELECTRONICS TBK

Lampiran 1. Daftar Nama Sampel Perusahaan (lanjutan)

No	KODE	NAMA PERUSAHAAN
87	MLPL	PT. MULTIPOLAR TBK
88	MYOH	PT. MYOH TECHNOLOGY TBK
89	PTSN	PT. SAT NUSAPERSADA TBK
90	ASII	PT. ASTRA INTERNATIONAL TBK
91	AUTO	PT. ASTRA OTOPARTS TBK
92	GJTL	PT. GAJAH TUNGGAL TBK
93	IMAS	PT. INDOMOBIL SUKSES INTERNATIONAL TBK
94	INDS	PT. INDOSPRING TBK
95	INTA	PT. INTRACO PENTA TBK
96	MASA	PT. MULTISTRADA ARAH SARANA TBK
97	NIPS	PT. NIPRESS TBK
98	PRAS	PT. PRIMA ALLOY STEEL TBK
99	SMSM	PT. SELAMAT SEMPURNA TBK
100	TURI	PT. TUNAS RIDEAN TBK
101	UNTR	PT. UNITED TRACTORS TBK
102	INTD	PT. INTER DELTA TBK
103	MDRN	PT. MODERN INTERNATIONAL TBK
104	KONI	PT. PERDANA BANGUN PUSAKA TBK
105	DVLA	PT. DARYA-VARIA LABORATORIA TBK
106	INAF	PT. INDOFARMA (PERSERO) TBK
107	KLBF	PT. KALBE FARMA TBK
108	KAEF	PT. KIMIA FARMA (PERSERO) TBK
109	MERK	PT. MERCK TBK
110	SCPI	PT. SCHERING PLOUGH INDONESIA TBK
111	TSPC	PT. TEMPO SCAN PACIFIC TBK
112	TCID	PT. MANDOM TBK
113	MRAT	PT. MUSTIKA RATU TBK
114	UNVR	PT. UNILEVER INDONESIA TBK
115	AISA	PT. ASIA INTISELERATBK
116	SRSN	PT. INDO ACIDATAMA TBK
117	AKPI	PT. ARGHA KARYA PRIMA INDUSTRY TBK
118	INAI	PT. INDAL ALUMINIUM INDUSTRYTBK

Lampiran 1. Daftar Nama Sampel Perusahaan (lanjutan)

No	KODE	NAMA PERUSAHAAN
119	PICO	PT. PELANGI INDAH CANINDO TBK
120	LPIN	PT. MULTI PRIMA SEJAHTERA TBK
121	ADMG	PT. POLYCHEM INDONESIA TBK
122	PYFA	PT. PYRIDAM FARMA TBK

Lampiran 2. Data Komisaris Independen

NO	KODE	TAHUN		
		2009	2010	2011
1	ADES	33%	33%	33%
2	CEKA	33%	33%	33%
3	DAVO	33%	33%	33%
4	DLTA	40%	40%	40%
5	FAST	33%	33%	33%
6	INDF	30%	30%	33%
7	MYOR	30%	30%	30%
8	MLBI	40%	43%	43%
9	PTSP	33%	33%	33%
10	PSDN	33%	33%	33%
11	SKLT	33%	33%	33%
12	STTP	33%	50%	50%
13	SMAR	38%	38%	38%
14	TBLA	33%	33%	33%
15	ULTJ	33%	33%	33%
16	RMBA	33%	50%	40%
17	GGRM	80%	75%	75%
18	HMSP	40%	40%	40%
19	ARGO	40%	40%	40%
20	ERTX	33%	33%	33%
21	PAFI	33%	33%	33%
22	HDTX	50%	25%	25%
23	RDTX	33%	33%	33%
24	SSTM	33%	33%	33%
25	UNTX	33%	25%	25%
26	MYTX	40%	50%	50%
27	ESTI	50%	33%	33%
28	MYRX	67%	50%	50%
29	KARW	50%	33%	33%
30	PBRX	38%	33%	33%
31	BIMA	50%	50%	50%
32	RICY	33%	33%	33%

Lampiran 2. Data Komisaris Independen (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
33	BATA	40%	40%	40%
34	SIMM	33%	33%	33%
35	BRPT	60%	60%	60%
36	SULI	40%	40%	40%
37	TIRT	50%	50%	50%
38	FASW	33%	33%	33%
39	SPMA	40%	40%	40%
40	SAIP	50%	33%	33%
41	AKRA	33%	33%	33%
42	POLY	33%	33%	33%
43	BUDI	40%	40%	40%
44	CLPI	33%	33%	33%
45	ETWA	33%	33%	25%
46	LTLS	40%	40%	40%
47	SOBI	33%	33%	33%
48	DPNS	33%	33%	33%
49	EKAD	33%	33%	33%
50	INCI	33%	33%	33%
51	KKGI	50%	50%	50%
52	AKKU	50%	50%	33%
53	AMFG	43%	33%	33%
54	APLI	33%	33%	33%
55	BRNA	25%	50%	50%
56	LMPI	50%	50%	50%
57	SIMA	25%	25%	25%
58	TRST	33%	33%	33%
59	YPAS	33%	33%	33%
60	SMBC	43%	57%	57%
61	INTP	43%	43%	43%
62	SMGR	50%	40%	33%
63	ALMI	40%	40%	40%
64	BTON	50%	50%	50%

Lampiran 2. Data Komisaris Independen (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
65	ITMA	33%	33%	33%
66	JKSW	50%	50%	50%
67	JPRS	50%	50%	50%
68	LION	33%	33%	33%
69	LMSH	33%	33%	33%
70	TBMS	40%	40%	40%
71	TIRA	25%	25%	33%
72	KICI	33%	33%	33%
73	KDSI	50%	50%	50%
74	ARNA	50%	67%	67%
75	IKAI	50%	50%	50%
76	KIAS	33%	33%	33%
77	MLIA	33%	33%	33%
78	TOTO	33%	33%	33%
79	KBLI	40%	40%	33%
80	JECC	67%	67%	67%
81	KBLM	50%	50%	50%
82	IKBI	40%	40%	40%
83	SCCO	33%	33%	33%
84	VOKS	50%	40%	40%
85	ASGR	33%	33%	33%
86	MTDL	33%	33%	33%
87	MLPL	50%	50%	40%
88	MYOH	50%	50%	50%
89	PTSN	33%	33%	33%
90	ASII	50%	45%	45%
91	AUTO	33%	30%	40%
92	GJTL	43%	38%	38%
93	IMAS	38%	43%	43%
94	INDS	33%	33%	33%
95	INTA	33%	33%	33%
96	MASA	40%	40%	40%

Lampiran 2. Data Komisaris Independen (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
97	NIPS	33%	33%	33%
98	PRAS	33%	33%	33%
99	SMSM	33%	33%	33%
100	TURI	40%	40%	40%
101	UNTR	38%	50%	50%
102	INTD	33%	33%	33%
103	MDRN	33%	33%	33%
104	KONI	33%	33%	33%
105	DVLA	33%	57%	50%
106	INAF	33%	25%	40%
107	KLBF	33%	33%	33%
108	KAEF	60%	60%	40%
109	MERK	33%	33%	33%
110	SCPI	33%	33%	33%
111	TSPC	67%	67%	67%
112	TCID	40%	40%	40%
113	MRAT	33%	33%	33%
114	UNVR	80%	80%	80%
115	AISA	33%	33%	40%
116	SRSN	33%	33%	33%
117	AKPI	33%	33%	33%
118	INAI	20%	20%	40%
119	PICO	33%	33%	33%
120	LPIN	33%	33%	33%
121	ADMG	29%	29%	29%
122	PYFA	33%	33%	33%

Lampiran 3. Data Kepemilikan Manajerial

NO	KODE	TAHUN		
		2009	2010	2011
1	ADES	0	0	0
2	CEKA	0	0	0
3	DAVO	0	0	0
4	DLTA	0	0	0
5	FAST	0	0	0
6	INDF	0.00044	0.00052	0.00052
7	MYOR	0	0	0
8	MLBI	0	0	0
9	PTSP	0	0	0
10	PSDN	0.00259	0.01648	0.01648
11	SKLT	0.00125	0.00125	0.00125
12	STTP	0.04238	0.04238	0.04238
13	SMAR	0	0	0
14	TBLA	0.00101	0.00099	0.00095
15	ULTJ	0.14725	0.14725	0.17970
16	RMBA	0	0	0
17	GGRM	0.00804	0.00804	0.00854
18	HMSP	0	0	0
19	ARGO	0	0.02400	0.02471
20	ERTX	0	0	0
21	PAFI	0.00003	0.00003	0.00003
22	HDTX	0.03654	0.03654	0.03654
23	RDTX	0	0	0.01024
24	SSTM	0.07653	0.07501	0.08056
25	UNTX	0.00006	0.00006	0.00006
26	MYTX	0	0	0
27	ESTI	0	0	0
28	MYRX	0.45140	0.12872	0.12872
29	KARW	0	0	0
30	PBRX	0	0	0
31	BIMA	0	0	0
32	RICY	0	0	0

Lampiran 3. Data Kepemilikan Manajerial (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
33	BATA	0	0	0
34	SIMM	0.014	0.014	0.014
35	BRPT	0.00418	0.00488	0.00488
36	SULI	0.08900	0.13717	0.06958
37	TIRT	0	0	0
38	FASW	0	0	0
39	SPMA	0	0	0
40	SAIP	0	0	0
41	AKRA	0.00498	0.00498	0.00873
42	POLY	0	0	0
43	BUDI	0	0	0
44	CLPI	0.07345	0.07312	0.06809
45	ETWA	0.00062	0.00041	0.00083
46	LTLS	0.03632	0.03632	0.03632
47	SOBI	0.00425	0.00815	0.00815
48	DPNS	0.01899	0.06866	0.05712
49	EKAD	0	0	0
50	INCI	0.46050	0.46050	0.46050
51	KKGI	0	0	0.00179
52	AKKU	0.00652	0	0
53	AMFG	0	0	0
54	APLI	0.15377	0.13327	0
55	BRNA	0.23335	0.23335	0.21872
56	LMPI	0.00017	0.00017	0.00017
57	SIMA	0	0.08649	0.08649
58	TRST	0	0	0
59	YPAS	0.00352	0.00352	0.00352
60	SMBC	0	0	0
61	INTP	0	0	0
62	SMGR	0	0	0
63	ALMI	0.01597	0.01607	0.01607
64	BTON	0.09583	0.09583	0.09583

Lampiran 3. Data Kepemilikan Manajerial (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
65	ITMA	0	0	0
66	JKSW	0	0	0
67	JPRS	0.15535	0.15535	0.15535
68	LION	0.00235	0.00235	0.00235
69	LMSH	0.25589	0.25589	0.25620
70	TBMS	0	0	0.00054
71	TIRA	0.00012	0.00012	0.00012
72	KICI	0.046	0.046	0.046
73	KDSI	0	0	0.00034
74	ARNA	0	0	0
75	IKAI	0.03670	0.03033	0.03033
76	KIAS	0	0	0
77	MLIA	0.00040	0.00040	0.00040
78	TOTO	0	0	0
79	KBLI	0	0	0
80	JECC	0	0	0
81	KBLM	0.24260	0.15336	0.15336
82	IKBI	0.00095	0.00095	0.00095
83	SCCO	0	0	0
84	VOKS	0	0	0
85	ASGR	0	0	0
86	MTDL	0.10066	0.10832	0.15414
87	MLPL	0.00004	0.00001	0.00001
88	MYOH	0.06250	0.06300	0.06300
89	PTSN	0.70003	0.70003	0.70003
90	ASII	0.00037	0.00037	0.00036
91	AUTO	0.00037	0.00077	0.00077
92	GJTL	0.00063	0.00063	0.00063
93	IMAS	0	0	0
94	INDS	0	0.00587	0.00409
95	INTA	0.05755	0.03533	0.03533
96	MASA	0	0	0

Lampiran 3. Data Kepemilikan Manajerial (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
97	NIPS	0.24258	0.244	0.244
98	PRAS	0.06271	0.05909	0.06271
99	SMSM	0.06043	0.06043	0.06043
100	TURI	0	0	0
101	UNTR	0.00001	0	0.00001
102	INTD	0.30199	0.30199	0.08515
103	MDRN	0	0	0
104	KONI	0.05579	0.05579	0.05579
105	DVLA	0	0	0
106	INAF	0.00012	0.00012	0
107	KLBF	0	0	0
108	KAEF	0.00273	0.00005	0.00005
109	MERK	0	0	0
110	SCPI	0	0	0
111	TSPC	0.00057	0.00081	0.00088
112	TCID	0.00184	0.00148	0.00142
113	MRAT	0	0	0
114	UNVR	0	0	0
115	AISA	0	0	0
116	SRSN	0.00001	0.00001	0.00001
117	AKPI	0.00729	0.00479	0.00479
118	INAI	0.00032	0	0
119	PICO	0.00079	0.00079	0.00079
120	LPIN	0	0	0
121	ADMG	0	0	0
122	PYFA	0.23077	0.23077	0.23077

Lampiran 4. Data Kepemilikan Institusional

NO	KODE	TAHUN		
		2009	2010	2011
1	ADES	0.9453	0.9385	0.9385
2	CEKA	0.9201	0.9201	0.9201
3	DAVO	0.7983	0.7983	0.7983
4	DLTA	0.8459	0.8459	0.8459
5	FAST	0.8999	0.8932	0.8944
6	INDF	0.5005	0.5005	0.5007
7	MYOR	0.3307	0.3307	0.3307
8	MLBI	0.8337	0.8337	0.8253
9	PTSP	0.9733	0.8768	0.8768
10	PSDN	0.9240	0.9101	0.9101
11	SKLT	0.9609	0.9609	0.9609
12	STTP	0.5676	0.5676	0.5676
13	SMAR	0.9521	0.9521	0.9720
14	TBLA	0.5785	0.5665	0.5428
15	ULTJ	0.4682	0.4661	0.4661
16	RMBA	0.9974	0.9914	0.9896
17	GGRM	0.7306	0.7555	0.7555
18	HMSP	0.9818	0.9818	0.9818
19	ARGO	0.5316	0.5465	0.5465
20	ERTX	0.6069	0.6069	0.6069
21	PAFI	0.9991	0.7984	0.7984
22	HDTX	0.8438	0.8863	0.8863
23	RDTX	0.8147	0.8148	0.8197
24	SSTM	0.6554	0.8946	0.8891
25	UNTX	0.8738	0.8738	0.8738
26	MYTX	0.7972	0.7972	0.7972
27	ESTI	0.7258	0.7258	0.7258
28	MYRX	0.2923	0.1113	0.1113
29	KARW	0.6169	0.6169	0.6169
30	PBRX	0.3969	0.6063	0.5411
31	BIMA	0.8896	0.8896	0.8896
32	RICY	0.4804	0.4804	0.4804

Lampiran 4. Data Kepemilikan Institusional (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
33	BATA	0.8582	0.8403	0.8779
34	SIMM	0.6860	0.6860	0.6860
35	BRPT	0.7218	0.7218	0.7218
36	SULI	0.5235	0.5280	0.5688
37	TIRT	0.7933	0.7913	0.7913
38	FASW	0.7576	0.7574	0.7574
39	SPMA	0.8527	0.8527	0.8527
40	SAIP	0.8879	0.9111	0.9201
41	AKRA	0.7082	0.7082	0.5967
42	POLY	0.6623	0.6623	0.6623
43	BUDI	0.5140	0.5120	0.5104
44	CLPI	0.8314	0.8203	0.6581
45	ETWA	0.6363	0.5582	0.5582
46	LTLS	0.6303	0.6303	0.6303
47	SOBI	0.8714	0.8607	0.8607
48	DPNS	0.6646	0.6809	0.6662
49	EKAD	0.7545	0.7545	0.7545
50	INCI	0	0	0
51	KKGI	0.6691	0.6690	0.6691
52	AKKU	0.7888	0.9507	0.9507
53	AMFG	0.8454	0.8466	0.8467
54	APLI	0.5631	0.6667	0.7999
55	BRNA	0.5142	0.5142	0.6074
56	LMPI	0.7753	0.7753	0.7753
57	SIMA	0.6502	0.5637	0.5637
58	TRST	0.5945	0.5945	0.5945
59	YPAS	0.8947	0.8947	0.8947
60	SMBC	0.9096	0.9258	0.9145
61	INTP	0.6403	0.6403	0.6403
62	SMGR	0.7591	0.5101	0.5101
63	ALMI	0.8099	0.8384	0.8384
64	BTON	0.7986	0.7986	0.8153

Lampiran 4. Data Kepemilikan Institusional (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
65	ITMA	0.9495	0.9495	0.9495
66	JKSW	0.6056	0.6056	0.6056
67	JPRS	0.6842	0.6842	0.6842
68	LION	0.5770	0.5770	0.5770
69	LMSH	0.3222	0.3222	0.3222
70	TBMS	0.8623	0.8623	0.8623
71	TIRA	0.9643	0.9643	0.9643
72	KICI	0.7502	0.7502	0.7502
73	KDSI	0.7481	0.7481	0.4913
74	ARNA	0.7669	0.7427	0.6928
75	IKAI	0.7427	0.7874	0.7874
76	KIAS	0.9492	0.6780	0.6780
77	MLIA	0.6725	0.6725	0.6725
78	TOTO	0.9482	0.9482	0.9497
79	KBLI	0.8146	0.7174	0.7174
80	JECC	0.9015	0.9015	0.9015
81	KBLM	0.6643	0.7561	0.7471
82	IKBI	0.9306	0.9306	0.9306
83	SCCO	0.6726	0.6726	0.6726
84	VOKS	0.4291	0.7060	0.4865
85	ASGR	0.7687	0.7687	0.7687
86	MTDL	0.1294	0.1232	0.2513
87	MLPL	0.3199	0.3761	0.3738
88	MYOH	0.8340	0.8335	0.8335
89	PTSN	0.2207	0.2207	0.2207
90	ASII	0.5011	0.5011	0.5011
91	AUTO	0.9565	0.9565	0.9565
92	GJTL	0.6171	0.5889	0.5970
93	IMAS	0.9310	0.9341	0.7040
94	INDS	0.8746	0.8746	0.8811
95	INTA	0.8651	0.8222	0.7241
96	MASA	0.4997	0.4475	0.6737

Lampiran 4. Data Kepemilikan Institusional (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
97	NIPS	0.3711	0.3711	0.3711
98	PRAS	0.4524	0.4524	0.4524
99	SMSM	0.5813	0.5813	0.5813
100	TURI	0.8767	0.8767	0.8767
101	UNTR	0.5950	0.5950	0.5950
102	INTD	0.1288	0.1288	0.7450
103	MDRN	0.7545	0.6137	0.5609
104	KONI	0.7287	0.7236	0.7236
105	DVLA	0.9266	0.9266	0.9266
106	INAF	0.8066	0.8066	0.8066
107	KLBF	0.5238	0.5229	0.5228
108	KAEF	0.9003	0.9003	0.9003
109	MERK	0.7399	0.7399	0.7399
110	SCPI	0.8919	0.8919	0.8919
111	TSPC	0.9505	0.9495	0.9498
112	TCID	0.7923	0.7880	0.7882
113	MRAT	0.8051	0.8027	0.8025
114	UNVR	0.8499	0.8499	0.8499
115	AISA	0.6431	0.5615	0.5940
116	SRSN	0.8474	0.8531	0.8531
117	AKPI	0.8307	0.6876	0.6876
118	INAI	0.6586	0.6586	0.6586
119	PICO	0.9401	0.9401	0.9401
120	LPIN	0.2970	0.2970	0.3945
121	ADMG	0.8992	0.8992	0.7966
122	PYFA	0.5385	0.5385	0.5385

Lampiran 5. Data Komite Audit

NO	KODE	TAHUN		
		2009	2010	2011
1	ADES	3	3	3
2	CEKA	3	3	3
3	DAVO	3	3	3
4	DLTA	3	3	3
5	FAST	2	2	3
6	INDF	4	4	4
7	MYOR	3	3	3
8	MLBI	3	3	3
9	PTSP	3	3	3
10	PSDN	3	3	3
11	SKLT	4	4	4
12	STTP	3	3	3
13	SMAR	3	3	3
14	TBLA	3	3	3
15	ULTJ	3	3	3
16	RMBA	3	3	3
17	GGRM	3	3	3
18	HMSP	3	3	3
19	ARGO	3	3	3
20	ERTX	3	3	3
21	PAFI	3	3	3
22	HDTX	3	3	3
23	RDTX	3	3	3
24	SSTM	3	3	3
25	UNTX	3	3	3
26	MYTX	4	4	4
27	ESTI	3	3	3
28	MYRX	3	3	3
29	KARW	3	3	3
30	PBRX	3	3	3
31	BIMA	3	3	3
32	RICY	3	3	3

Lampiran 5. Data Komite Audit (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
33	BATA	3	3	3
34	SIMM	3	3	3
35	BRPT	3	3	3
36	SULI	3	3	3
37	TIRT	3	3	3
38	FASW	3	3	3
39	SPMA	3	3	3
40	SAIP	3	3	3
41	AKRA	3	3	3
42	POLY	3	3	3
43	BUDI	3	3	3
44	CLPI	3	3	3
45	ETWA	3	3	3
46	LTLS	4	3	3
47	SOBI	3	3	3
48	DPNS	3	3	3
49	EKAD	3	3	3
50	INCI	3	3	3
51	KKGI	3	3	3
52	AKKU	3	3	3
53	AMFG	3	4	4
54	APLI	3	3	3
55	BRNA	3	2	3
56	LMPI	3	3	3
57	SIMA	3	3	3
58	TRST	3	3	3
59	YPAS	3	3	3
60	SMBC	3	3	3
61	INTP	3	3	3
62	SMGR	3	3	3
63	ALMI	3	3	3
64	BTON	3	3	3

Lampiran 5. Data Komite Audit (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
65	ITMA	3	3	3
66	JKSW	3	3	3
67	JPRS	3	3	3
68	LION	3	3	3
69	LMSH	3	3	3
70	TBMS	3	3	3
71	TIRA	3	3	3
72	KICI	3	3	3
73	KDSI	2	2	3
74	ARNA	3	3	4
75	IKAI	3	3	3
76	KIAS	3	3	3
77	MLIA	3	3	3
78	TOTO	3	3	3
79	KBLI	3	3	3
80	JECC	3	3	3
81	KBLM	3	3	3
82	IKBI	3	3	3
83	SCCO	3	3	3
84	VOKS	3	4	3
85	ASGR	3	3	3
86	MTDL	3	3	3
87	MLPL	3	3	3
88	MYOH	3	3	3
89	PTSN	3	3	3
90	ASII	4	4	4
91	AUTO	3	3	3
92	GJTL	3	3	3
93	IMAS	3	3	3
94	INDS	3	3	3
95	INTA	3	3	3
96	MASA	3	3	3

Lampiran 5. Data Komite Audit (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
97	NIPS	3	3	3
98	PRAS	3	3	3
99	SMSM	3	4	3
100	TURI	4	4	4
101	UNTR	3	3	3
102	INTD	3	3	3
103	MDRN	3	3	3
104	KONI	3	3	3
105	DVLA	3	3	3
106	INAF	5	5	5
107	KLBF	3	3	3
108	KAEF	3	3	4
109	MERK	3	3	3
110	SCPI	3	3	3
111	TSPC	3	3	3
112	TCID	3	4	4
113	MRAT	3	3	3
114	UNVR	3	3	3
115	AISA	3	3	3
116	SRSN	4	4	3
117	AKPI	3	3	3
118	INAI	3	3	3
119	PICO	3	3	3
120	LPIN	3	3	3
121	ADMG	3	3	3
122	PYFA	3	3	3

Lampiran 6. Data Konservatisme Akuntansi

NO	KODE	TAHUN		
		2009	2010	2011
1	ADES	(0.145)	(0.012)	0.031
2	CEKA	0.040	0.146	(0.016)
3	DAVO	(0.203)	0.083	0.112
4	DLTA	0.013	0.021	(0.003)
5	FAST	0.119	0.093	0.103
6	INDF	0.029	0.088	0.009
7	MYOR	0.010	(0.041)	(0.049)
8	MLBI	0.060	0.063	0.022
9	PTSP	0.054	0.037	0.027
10	PSDN	(0.078)	0.058	(0.023)
11	SKLT	(0.274)	0.046	0.027
12	STTP	0.051	0.011	0.051
13	SMAR	(0.039)	0.046	0.025
14	TBLA	(0.228)	0.076	0.059
15	ULTJ	0.010	0.014	0.013
16	RMBA	0.084	0.053	0.104
17	GGRM	0.044	0.063	0.036
18	HMSP	0.078	0.117	0.018
19	ARGO	(0.052)	0.070	(0.061)
20	ERTX	(0.019)	0.007	(0.115)
21	PAFI	(0.130)	(0.050)	0.008
22	HDTX	(0.019)	(0.018)	(0.318)
23	RDTX	0.001	(0.055)	0.004
24	SSTM	(0.045)	(0.009)	0.003
25	UNTX	(0.276)	(0.004)	0.370
26	MYTX	(0.052)	0.078	0.060
27	ESTI	(0.009)	0.022	0.056
28	MYRX	0.160	0.119	0.160
29	KARW	(0.105)	0.112	(0.082)
30	PBRX	(0.008)	0.097	0.069
31	BIMA	(0.060)	(0.072)	0.010
32	RICY	(0.009)	0.049	0.042

Lampiran 6. Data Konservatisme Akuntansi (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
33	BATA	0.083	(0.052)	(0.025)
34	SIMM	(0.232)	(0.229)	(0.339)
35	BRPT	(0.039)	0.056	(0.012)
36	SULI	(0.114)	(0.116)	0.132
37	TIRT	(0.199)	(0.022)	(0.174)
38	FASW	0.106	0.204	0.287
39	SPMA	(0.034)	(0.014)	(0.005)
40	SAIP	(0.171)	0.001	(0.167)
41	AKRA	(0.072)	0.008	0.009
42	POLY	(0.059)	0.338	0.135
43	BUDI	(0.058)	0.125	(0.014)
44	CLPI	0.048	(0.006)	(0.002)
45	ETWA	(0.147)	(0.150)	(0.152)
46	LTLS	0.026	(0.020)	0.063
47	SOBI	(0.049)	0.006	(0.051)
48	DPNS	(0.022)	(0.029)	1.439
49	EKAD	(0.011)	0.003	0.005
50	INCI	(0.166)	0.116	(0.019)
51	KKGI	(0.045)	(0.035)	(0.025)
52	AKKU	(0.068)	0.471	0.374
53	AMFG	(0.015)	(0.004)	0.048
54	APLI	0.076	(0.026)	(0.078)
55	BRNA	0.006	(0.002)	(0.008)
56	LMPI	0.315	(0.036)	(0.054)
57	SIMA	0.005	(0.022)	(0.029)
58	TRST	(0.027)	(0.009)	0.034
59	YPAS	(0.009)	0.014	(0.012)
60	SMBC	0.005	(0.026)	0.031
61	INTP	0.025	0.033	0.005
62	SMGR	0.012	(0.003)	0.006
63	ALMI	(0.016)	0.001	0.013
64	BTON	0.073	0.014	0.092

Lampiran 6. Data Konservatisme Akuntansi (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
65	ITMA	0.133	0.083	0.023
66	JKSW	0.170	0.180	0.170
67	JPRS	(0.053)	0.006	0.025
68	LION	(0.037)	0.020	0.034
69	LMSH	0.001	0.011	0.003
70	TBMS	(0.179)	(0.335)	0.005
71	TIRA	0.001	0.025	(2.089)
72	KICI	(0.105)	0.165	(0.001)
73	KDSI	(0.024)	(0.002)	0.013
74	ARNA	(0.002)	0.035	(0.018)
75	IKAI	0.028	(0.034)	(0.101)
76	KIAS	0.112	(0.023)	0.012
77	MLIA	(0.430)	0.222	0.112
78	TOTO	(0.001)	0.015	(0.003)
79	KBLI	0.033	0.015	(0.006)
80	JECC	0.017	(0.056)	(0.007)
81	KBLM	(0.164)	(0.013)	(0.018)
82	IKBI	(0.000)	(0.028)	0.043
83	SCCO	0.160	0.003	(0.044)
84	VOKS	0.027	(0.029)	0.074
85	ASGR	0.040	0.003	(0.047)
86	MTDL	0.083	0.121	0.205
87	MLPL	0.068	(0.181)	(0.009)
88	MYOH	0.104	0.040	0.136
89	PTSN	(0.177)	0.002	(0.009)
90	ASII	0.014	(0.099)	(0.099)
91	AUTO	(0.083)	(0.106)	(0.094)
92	GJTL	(0.011)	0.045	(0.013)
93	IMAS	0.084	(0.129)	(0.147)
94	INDS	0.008	0.046	0.016
95	INTA	0.007	0.007	0.073
96	MASA	(0.079)	0.017	0.062

Lampiran 6. Data Konservatisme Akuntansi (lanjutan)

NO	KODE	TAHUN		
		2009	2010	2011
97	NIPS	(0.033)	0.012	0.002
98	PRAS	(0.067)	0.006	0.032
99	SMSM	(0.031)	0.045	0.013
100	TURI	(0.042)	0.038	(0.056)
101	UNTR	(0.043)	(0.033)	0.025
102	INTD	(0.308)	0.027	0.058
103	MDRN	(0.161)	0.062	(0.088)
104	KONI	(0.260)	(0.011)	0.017
105	DVLA	0.297	0.008	(0.028)
106	INAF	(0.007)	0.110	0.002
107	KLBF	0.029	(0.015)	(0.018)
108	KAEF	(0.028)	0.020	(0.009)
109	MERK	0.028	(0.012)	(0.126)
110	SCPI	0.005	0.021	0.157
111	TSPC	0.024	0.026	(0.004)
112	TCID	0.004	(0.006)	0.000
113	MRAT	(0.010)	(0.005)	0.017
114	UNVR	0.009	0.053	0.087
115	AISA	0.050	(0.004)	0.010
116	SRSN	(0.021)	(0.000)	(0.054)
117	AKPI	0.023	(0.089)	(0.007)
118	INAI	0.029	(0.115)	0.031
119	PICO	0.013	0.011	(0.032)
120	LPIN	(0.068)	0.050	(0.051)
121	ADMG	(0.064)	(0.033)	0.019
122	PYFA	(0.019)	0.018	0.028

Lampiran 7. Analisis Statistik Deskriptif**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
KOMI	366	.20	.80	.3904	.10000
KM	366	.00	.70	.0355	.09498
KI	366	.00	.999	.7112	.20118
KA	366	2.00	5.00	.3.0738	.33519
CONACC	366	-2.09	1.44	.0001	.16559

Lampiran 8. Hasil Uji Statistik

Variables Entered/Removed^d

Model	Variables Entered	Variables Removed	Method
1	Komite Audit (KA), Komisaris Independen (KOMI), Kepemilikan Manajerial (KM), ^a Kepemilikan Institusional (KI)	.	Enter

- a. All requested variables entered.
 b. Dependent Variable: Konservatisme akuntansi (CONACC)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.153 ^a	.023	.013	.16455	2.012

- a. Predictors: (Constant), Komite Audit (KA), Komisaris Independen (KOMI), Kepemilikan Manajerial (KM), Kepemilikan Institusional (KI)
 b. Dependent Variable: Konservatisme akuntansi (CONACC)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.234	4	.059	2.163	.037 ^a
	Residual	9.774	361	.027		
	Total	10.009	365			

- a. Predictors: (Constant), Komite Audit (KA), Komisaris Independen (KOMI), Kepemilikan Manajerial (KM), Kepemilikan Institusional (KI)
 b. Dependent Variable: Konservatisme akuntansi (CONACC)

Lampiran 8. Hasil Uji Statistik (lanjutan)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	.014	.091		.154	.878			
	Komisaris Independen (KOMI)	.196	.087	.118	2.262	.024	.118	.986	1.014
	Kepemilikan Manajerial (KM)	-.001	.001	-.064	-1.090	.276	-.057	.785	1.273
	Kepemilikan Institusional (KI)	-.001	.000	-.124	-2.110	.036	-.110	.779	1.283
	Komite Audit (KA)	-.005	.026	-.009	-.174	.862	-.009	.990	1.010

a. Dependent Variable: Konservatisme akuntansi (CONACC)

Lampiran 8. Hasil Uji Statistik (lanjutan)

Uji Normalitas

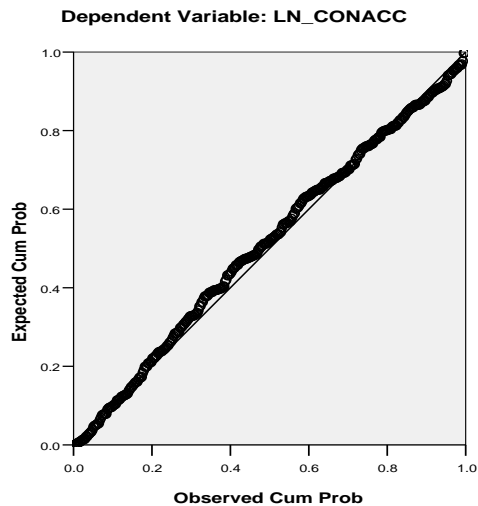
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		366
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.38103387
Most Extreme Differences	Absolute	.044
	Positive	.031
	Negative	-.044
Kolmogorov-Smirnov Z		.850
Asymp. Sig. (2-tailed)		.465

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Lampiran 8. Hasil Uji Statistik (lanjutan)

Uji Heteroskedastisitas (uji Glejser)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.096 ^a	.009	-.002	.14593

- a. Predictors: (Constant), Komite Audit (KA), Komisaris Independen (KOMI), Kepemilikan Manajerial (KM), Kepemilikan Institusional (KI)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.072	4	.018	.847	.496 ^a
	Residual	7.688	361	.021		
	Total	7.760	365			

- a. Predictors: (Constant), Komite Audit (KA), Komisaris Independen (KOMI), Kepemilikan Manajerial (KM), Kepemilikan Institusional (KI)
 b. Dependent Variable: Abs_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.135	.081		1.664	.097
	Komisaris Independen (KOMI)	-.097	.077	-.066	-1.256	.210
	Kepemilikan Manajerial (KM)	.000	.001	.017	.293	.770
	Kepemilikan Institusional (KI)	.001	.000	.069	1.171	.242
	Komite Audit (KA)	-.019	.023	-.045	-.847	.398

- a. Dependent Variable: Abs_RES