

# **LAMPIRAN**

**Lampiran 1: Perhitungan Integritas Laporan Keuangan**

<b>Tahun</b>	<b>Kode</b>	<b>Biaya R&amp;D</b>	<b>Depresiasi</b>	<b>NOA</b>	<b>Integritas Laporan Keuangan</b>
2013	AALI	7,331,000,000	551,347,000,000	2,872,138,000,000	0.1945
2014	AALI	6,043,000,000	716,761,000,000	4,324,994,000,000	0.1671
2015	AALI	9,460,000,000	867,938,000,000	7,268,167,743,196	0.1207
2016	AALI	9,148,000,000	1,003,357,000,000	4,963,426,000,000	0.2039
2017	AALI	10,456,000,000	1,126,638,000,000	6,418,502,000,000	0.1772
2013	AUTO	11,301,000,000	325,148,000,000	1,325,919,000,000	0.2537
2014	AUTO	26,882,000,000	373,915,000,000	2,430,436,000,000	0.1649
2015	AUTO	29,592,000,000	411,846,000,000	3,365,748,000,000	0.1312
2016	AUTO	2,624,000,000	460,294,000,000	3,119,308,000,000	0.1484
2017	AUTO	624,000,000	476,084,000,000	3,497,889,000,000	0.1363
2013	KAEF	17,253,993,473	60,806,707,267	1,039,223,775,496	0.0751
2014	KAEF	15,270,170,188	75,713,595,397	339,144,962,257	0.2683
2015	KAEF	19,134,438,110	43,630,686,466	1,258,958,390,833	0.0499
2016	KAEF	24,454,144,092	117,201,628,573	1,303,568,679,854	0.1087
2017	KAEF	8,714,453,071	124,618,304,833	2,304,904,198,771	0.0578
2013	KLBF	539,617,313,991	147,000,491,447	1,574,990,606,294	0.4359
2014	KLBF	556,164,353,888	184,126,128,030	1,045,965,827,913	0.7078
2015	KLBF	580,035,652,932	207,001,653,971	462,973,952,803	1.7000
2016	KLBF	570,436,765,481	215,378,153,501	92,691,505,534	8.4777
2017	KLBF	625,912,744,530	217,085,647,686	205,070,780,300	4.1108
2013	SMGR	1,860,416,000	127,923,238,000	7,546,767,973,000	0.0172
2014	SMGR	1,453,100,000	140,847,858,000	4,436,829,494,000	0.0321
2015	SMGR	1,303,509,000	130,324,595,000	3,872,729,980,000	0.0340
2016	SMGR	2,805,244,000	161,629,488,000	7,637,327,077,000	0.0215
2017	SMGR	10,357,693,000	199,752,485,000	13,799,287,103,000	0.0152
2013	WIIM	869,290,773	7,454,026,764	7,960,891,197,596	0.0010
2014	WIIM	3,881,203,261	9,192,487,613	476,539,571,334	0.0274
2015	WIIM	8,253,055,732	12,438,260,290	436,965,725,675	0.0474
2016	WIIM	3,057,413,541	14,296,869,372	476,094,621,734	0.0365
2017	WIIM	2,941,442,533	14,037,069,293	368,145,651,515	0.0461
2013	TCID	3,522,441,840	71,324,696,760	66,252,307,241	1.1297
2014	TCID	4,237,756,137	74,002,164,510	340,412,308,055	0.2298
2015	TCID	3,413,063,738	101,092,997,738	184,787,531,005	0.5655
2016	TCID	3,395,446,244	111,183,577,815	125,273,010,287	0.9146

2017	TCID	3,491,578,438	123,636,815,221	82,709,804,168	1.5370
2013	UNVR	3,092,853,000,000	457,046,000,000	12,776,719,000,000	0.2778
2014	UNVR	2,924,847,000,000	354,454,000,000	12,899,872,000,000	0.2542
2015	UNVR	2,941,883,000,000	504,522,000,000	14,470,614,000,000	0.2382
2016	UNVR	2,761,497,000,000	550,834,000,000	15,800,030,000,000	0.2096
2017	UNVR	2,667,233,000,000	178,768,000,000	18,289,597,000,000	0.1556
2013	WIKA	12,263,769,000	175,505,768,000	8,230,756,808,000	0.0228
2014	WIKA	20,464,779,000	251,944,820,000	8,011,223,719,000	0.0340
2015	WIKA	19,719,718,000	350,607,915,000	11,515,910,908,000	0.0322
2016	WIKA	25,618,274,000	1,210,771,920,000	9,538,706,485,000	0.1296
2017	WIKA	34,515,402,000	1,757,365,601,000	18,402,271,420,000	0.0974
2013	SIMP	49,949,000,000	47,069,000,000	9,556,548,000,000	0.0102
2014	SIMP	55,036,000,000	88,870,000,000	11,400,477,000,000	0.0126
2015	SIMP	37,800,000,000	1,242,684,000,000	13,608,769,000,000	0.0941
2016	SIMP	35,188,000,000	56,837,000,000	14,597,832,000,000	0.0063
2017	SIMP	35,251,000,000	55,529,000,000	14,398,845,000,000	0.0063
2013	MICE	217,266,393	16,510,528,501	139,046,551,886	0.1203
2014	MICE	49,558,228	26,274,748,444	107,240,092,268	0.2455
2015	MICE	625,896,087	23,954,238,104	143,674,865,951	0.1711
2016	MICE	611,193,494	24,739,878,972	156,652,369,250	0.1618
2017	MICE	177,318,744	14,759,935,705	158,257,656,150	0.0944
2013	SMRA	58,603,692,000	1,218,293,905,000	7,183,615,160,000	0.1778
2014	SMRA	1,574,275,525,000	58,390,006,000	8,189,169,538,642	0.1994
2015	SMRA	1,759,576,790,000	80,173,647,000	9,497,223,411,000	0.1937
2016	SMRA	1,797,186,082,000	87,447,240,000	11,286,164,619,000	0.1669
2017	SMRA	1,922,734,707,000	97,408,216,000	12,870,080,467,000	0.1569
2013	MERK	288,116,000	5,667,827,000	89,190,042,000	0.0667
2014	MERK	2,440,099,000	3,046,267,000	40,412,741,000	0.1358
2015	MERK	2,887,645,000	3,674,605,000	210,280,790,000	0.0312
2016	MERK	1,802,030,000	3,128,326,000	88,449,126,000	0.0557
2017	MERK	3,896,175,000	2,972,256,000	257,721,801,000	0.0266

Catatan: Baris yang diberi warna merupakan perusahaan yang memiliki 2 titik ekstrim pada saat melakukan uji *outlier*.

## Lampiran 2: Kepemilikan Manajerial

Tahun	Kode	Persentase Kepemilikan Manajerial	Tahun	Kode	Persentase Kepemilikan Manajerial
2013	AALI	4.136860	2017	TCID	0.142243
2014	AALI	4.136860	2013	UNVR	0.001000
2015	AALI	4.136860	2014	UNVR	0.001000
2016	AALI	3.384704	2015	UNVR	0.001000
2017	AALI	3.384704	2016	UNVR	0.001000
2013	AUTO	0.504800	2017	UNVR	0.001000
2014	AUTO	0.064381	2013	WIKA	1.850987
2015	AUTO	0.440419	2014	WIKA	1.303824
2016	AUTO	0.440419	2015	WIKA	1.222858
2017	AUTO	0.440419	2016	WIKA	0.740538
2013	KAEF	0.152206	2017	WIKA	0.740538
2014	KAEF	0.152206	2013	SIMP	0.002355
2015	KAEF	0.974523	2014	SIMP	0.002039
2016	KAEF	0.974523	2015	SIMP	0.001075
2017	KAEF	0.973037	2016	SIMP	0.001097
2013	KLBF	0.009328	2017	SIMP	0.001097
2014	KLBF	0.009328	2013	MICE	0.033333
2015	KLBF	0.009328	2014	MICE	0.033333
2016	KLBF	0.009328	2015	MICE	0.033333
2017	KLBF	0.009328	2016	MICE	0.010000
2013	SMGR	0.984571	2017	MICE	0.010000
2014	SMGR	0.000985	2013	SMRA	0.282339
2015	SMGR	0.002743	2014	SMRA	0.282339
2016	SMGR	0.002743	2015	SMRA	0.282327
2017	SMGR	0.002386	2016	SMRA	0.138631
2013	WIIM	24.60821	2017	SMRA	0.138631
2014	WIIM	24.60821	2013	MERK	0.001116
2015	WIIM	24.60821	2014	MERK	0.001116
2016	WIIM	24.84153	2015	MERK	0.000001
2017	WIIM	38.00937	2016	MERK	0.000001
2013	TCID	0.141690	2017	MERK	0.000001
2014	TCID	3.717674			
2015	TCID	0.493968			
2016	TCID	0.142243			

**Lampiran 3: Perhitungan Komite Audit**

<b>Tahun</b>	<b>Kode</b>	<b>Jumlah Komite Audit</b>	<b>Tahun</b>	<b>Kode</b>	<b>Jumlah Komite Audit</b>
2013	AALI	3.000000	2016	TCID	3.000000
2014	AALI	3.000000	2017	TCID	3.000000
2015	AALI	3.000000	2013	UNVR	3.000000
2016	AALI	3.000000	2014	UNVR	3.000000
2017	AALI	3.000000	2015	UNVR	3.000000
2013	AUTO	3.000000	2016	UNVR	3.000000
2014	AUTO	3.000000	2017	UNVR	3.000000
2015	AUTO	3.000000	2013	WIKA	5.000000
2016	AUTO	3.000000	2014	WIKA	6.000000
2017	AUTO	3.000000	2015	WIKA	5.000000
2013	KAEF	3.000000	2016	WIKA	4.000000
2014	KAEF	3.000000	2017	WIKA	5.000000
2015	KAEF	3.000000	2013	SIMP	3.000000
2016	KAEF	4.000000	2014	SIMP	3.000000
2017	KAEF	3.000000	2015	SIMP	3.000000
2013	KLBF	3.000000	2016	SIMP	3.000000
2014	KLBF	3.000000	2017	SIMP	3.000000
2015	KLBF	3.000000	2013	MICE	3.000000
2016	KLBF	3.000000	2014	MICE	3.000000
2017	KLBF	3.000000	2015	MICE	3.000000
2013	SMGR	4.000000	2016	MICE	3.000000
2014	SMGR	5.000000	2017	MICE	3.000000
2015	SMGR	4.000000	2013	SMRA	3.000000
2016	SMGR	4.000000	2014	SMRA	3.000000
2017	SMGR	4.000000	2015	SMRA	3.000000
2013	WIIM	3.000000	2016	SMRA	3.000000
2014	WIIM	3.000000	2017	SMRA	3.000000
2015	WIIM	3.000000	2013	MERK	3.000000
2016	WIIM	3.000000	2014	MERK	3.000000
2017	WIIM	3.000000	2015	MERK	3.000000
2013	TCID	4.000000	2016	MERK	3.000000
2014	TCID	4.000000	2017	MERK	3.000000
2015	TCID	4.000000			

**Lampiran 4: Perhitungan Komisaris Independen**

<b>Tahun</b>	<b>Kode</b>	<b>Jumlah Komisaris Independen</b>	<b>Jumlah Dewan Komisaris</b>	<b>Persentase Komisaris Independen</b>
2013	AALI	3	7	0.4286
2014	AALI	3	7	0.4286
2015	AALI	2	5	0.4000
2016	AALI	2	5	0.4000
2017	AALI	2	5	0.4000
2013	AUTO	4	11	0.3636
2014	AUTO	3	10	0.3000
2015	AUTO	3	9	0.3333
2016	AUTO	3	8	0.3750
2017	AUTO	3	8	0.3750
2013	KAEF	2	5	0.4000
2014	KAEF	2	5	0.4000
2015	KAEF	2	6	0.3333
2016	KAEF	1	5	0.2000
2017	KAEF	1	5	0.2000
2013	KLBF	2	6	0.3333
2014	KLBF	2	6	0.3333
2015	KLBF	3	4	0.7500
2016	KLBF	3	7	0.4286
2017	KLBF	4	8	0.5000
2013	SMGR	2	6	0.3333
2014	SMGR	3	7	0.4286
2015	SMGR	2	7	0.2857
2016	SMGR	2	7	0.2857
2017	SMGR	2	7	0.2857
2013	WIIM	1	3	0.3333
2014	WIIM	1	3	0.3333
2015	WIIM	1	3	0.3333
2016	WIIM	1	3	0.3333
2017	WIIM	1	3	0.3333
2013	TCID	2	5	0.4000
2014	TCID	2	6	0.3333
2015	TCID	3	6	0.5000
2016	TCID	2	5	0.4000

2017	TCID	3	6	0.5000
2013	UNVR	4	5	0.8000
2014	UNVR	4	5	0.8000
2015	UNVR	4	5	0.8000
2016	UNVR	4	5	0.8000
2017	UNVR	4	5	0.8000
2013	WIKA	2	6	0.3333
2014	WIKA	2	6	0.3333
2015	WIKA	2	6	0.3333
2016	WIKA	2	6	0.3333
2017	WIKA	2	6	0.3333
2013	SIMP	2	6	0.3333
2014	SIMP	2	6	0.3333
2015	SIMP	2	6	0.3333
2016	SIMP	2	6	0.3333
2017	SIMP	2	6	0.3333
2013	MICE	1	3	0.3333
2014	MICE	1	3	0.3333
2015	MICE	1	3	0.3333
2016	MICE	1	3	0.3333
2017	MICE	1	3	0.3333
2013	SMRA	2	4	0.5000
2014	SMRA	2	4	0.5000
2015	SMRA	2	4	0.5000
2016	SMRA	2	4	0.5000
2017	SMRA	2	4	0.5000
2013	MERK	1	3	0.3333
2014	MERK	1	3	0.3333
2015	MERK	1	3	0.3333
2016	MERK	1	3	0.3333
2017	MERK	1	3	0.3333

**Lampiran 5: Perhitungan Audit Tenure**

<b>Tahun</b>	<b>Kode</b>	<b>Audit Tenure</b>	<b>Tahun</b>	<b>Kode</b>	<b>Audit Tenure</b>
2013	AALI	1	2013	UNVR	1
2014	AALI	1	2014	UNVR	1
2015	AALI	1	2015	UNVR	2
2016	AALI	2	2016	UNVR	3
2017	AALI	3	2017	UNVR	1
2013	AUTO	1	2013	WIKA	1
2014	AUTO	1	2014	WIKA	2
2015	AUTO	2	2015	WIKA	3
2016	AUTO	3	2016	WIKA	1
2017	AUTO	1	2017	WIKA	1
2013	KAEF	1	2013	SIMP	1
2014	KAEF	2	2014	SIMP	1
2015	KAEF	3	2015	SIMP	2
2016	KAEF	1	2016	SIMP	1
2017	KAEF	2	2017	SIMP	2
2013	KLBF	1	2013	MICE	1
2014	KLBF	1	2014	MICE	1
2015	KLBF	1	2015	MICE	2
2016	KLBF	2	2016	MICE	1
2017	KLBF	1	2017	MICE	1
2013	SMGR	1	2013	SMRA	1
2014	SMGR	2	2014	SMRA	1
2015	SMGR	3	2015	SMRA	1
2016	SMGR	1	2016	SMRA	1
2017	SMGR	2	2017	SMRA	1
2013	WIIM	1	2013	MERK	1
2014	WIIM	2	2014	MERK	2
2015	WIIM	3	2015	MERK	1
2016	WIIM	1	2016	MERK	1
2017	WIIM	2	2017	MERK	1
2013	TCID	1			
2014	TCID	2			
2015	TCID	1			
2016	TCID	2			
2017	TCID	3			



**Lampiran 6: Perhitungan *Financial Distress* (X1)**

Tahun	Kode	Aset Lancar	Kewajiban Lancar	Total Aset	Hasil (X1)
2013	AALI	1,691,694,000,000	3,759,265,000,000	14,963,190,000,000	-0.1382
2014	AALI	2,403,615,000,000	4,110,955,000,000	18,558,329,000,000	-0.0920
2015	AALI	2,814,123,000,000	3,522,133,000,000	21,512,371,000,000	-0.0329
2016	AALI	4,051,544,000,000	3,942,967,000,000	20,174,578,000,000	0.0054
2017	AALI	4,245,730,000,000	2,309,417,000,000	24,935,426,000,000	0.0777
2013	AUTO	5,029,517,000,000	2,661,312,000,000	12,617,678,000,000	0.1877
2014	AUTO	5,138,080,000,000	3,857,809,000,000	14,387,568,000,000	0.0890
2015	AUTO	4,796,770,000,000	3,625,907,000,000	14,339,110,000,000	0.0817
2016	AUTO	4,903,902,000,000	3,258,146,000,000	14,612,274,000,000	0.1126
2017	AUTO	5,228,541,000,000	3,041,502,000,000	14,762,309,000,000	0.1482
2013	KAEF	1,810,614,614,537	746,123,148,554	2,471,939,548,890	0.4306
2014	KAEF	2,040,430,857,906	854,811,681,427	2,968,184,626,297	0.3994
2015	KAEF	2,100,921,793,619	1,088,431,346,892	3,236,224,076,311	0.3129
2016	KAEF	2,906,737,458,288	1,696,208,867,581	4,612,562,541,064	0.2624
2017	KAEF	3,662,090,215,984	2,369,507,448,768	6,096,148,972,533	0.2120
2013	KLBF	7,497,319,451,543	2,640,590,023,748	11,315,061,275,026	0.4292
2014	KLBF	8,120,805,370,192	2,385,920,172,489	12,425,032,367,729	0.4616
2015	KLBF	8,748,491,608,702	2,365,880,490,863	13,696,417,381,439	0.4660
2016	KLBF	9,572,529,767,897	2,317,161,787,100	15,226,009,210,657	0.4765
2017	KLBF	10,043,950,500,578	2,227,336,011,715	16,616,239,416,335	0.4704
2013	SMGR	9,972,110,370,000	5,297,630,537,000	34,314,666,027,000	0.1362
2014	SMGR	11,648,544,675,000	5,273,269,122,000	34,314,666,027,000	0.1858
2015	SMGR	10,538,703,910,000	6,599,189,622,000	38,153,118,932,000	0.1033
2016	SMGR	10,373,158,827,000	8,151,673,428,000	44,226,895,982,000	0.0502
2017	SMGR	13,801,818,533,000	8,803,577,054,000	48,963,502,966,000	0.1021
2013	WIIM	993,885,657,065	409,006,110,315	1,229,011,260,881	0.4759
2014	WIIM	999,717,333,649	439,445,908,771	1,332,907,675,785	0.4203
2015	WIIM	988,814,005,395	341,705,551,602	1,342,700,045,391	0.4819
2016	WIIM	996,925,071,640	293,711,761,060	1,353,634,132,275	0.5195
2017	WIIM	861,172,306,233	160,790,695,868	1,225,712,093,041	0.5714
2013	TCID	726,505,280,778	203,320,578,032	1,465,952,460,752	0.3569
2014	TCID	874,017,297,803	486,053,837,459	1,853,235,343,636	0.2093
2015	TCID	1,112,672,539,416	222,930,621,643	2,062,096,848,703	0.4315
2016	TCID	1,174,482,404,487	223,305,151,868	2,185,101,038,101	0.4353
2017	TCID	1,276,478,591,542	259,806,845,843	2,361,807,189,430	0.4305

2013	UNVR	5,862,939,000,000	8,419,442,000,000	13,348,188,000,000	-0.1915
2014	UNVR	6,337,170,000,000	8,864,832,000,000	14,280,670,000,000	-0.1770
2015	UNVR	6,623,114,000,000	10,127,542,000,000	15,729,945,000,000	-0.2228
2016	UNVR	6,588,109,000,000	10,878,074,000,000	16,745,695,000,000	-0.2562
2017	UNVR	7,941,635,000,000	12,532,304,000,000	18,906,413,000,000	-0.2428
2013	WIKA	7,994,288,651,000	7,298,469,461,000	12,594,962,700,000	0.0552
2014	WIKA	9,514,446,542,000	8,476,042,469,000	8,476,042,469,000	0.1225
2015	WIKA	12,560,285,337,000	10,597,534,431,000	19,602,406,034,000	0.1001
2016	WIKA	21,552,497,929,000	14,606,162,083,000	31,096,539,490,000	0.2234
2017	WIKA	12,560,285,337,000	10,597,534,431,000	19,602,406,034,000	0.1001
2013	SIMP	5,353,269,000,000	6,460,709,000,000	28,065,121,000,000	-0.0395
2014	SIMP	6,010,492,000,000	6,898,825,000,000	30,996,051,000,000	-0.0287
2015	SIMP	5,028,025,000,000	5,373,084,000,000	31,697,142,000,000	-0.0109
2016	SIMP	5,729,296,000,000	4,595,300,000,000	32,537,592,000,000	0.0349
2017	SIMP	6,289,818,000,000	6,187,987,000,000	33,397,766,000,000	0.0030
2013	MICE	347,086,187,689	100,105,589,330	628,738,165,030	0.3928
2014	MICE	385,271,775,826	103,341,470,870	664,178,195,746	0.4245
2015	MICE	408,583,958,708	138,413,403,294	761,521,834,947	0.3548
2016	MICE	468,604,669,321	196,254,984,230	848,612,119,839	0.3209
2017	MICE	470,224,803,254	213,075,407,025	863,182,442,302	0.2979
2013	SMRA	6,455,960,069,000	5,042,251,296,000	13,659,136,825,000	0.1035
2014	SMRA	5,465,707,225,000	3,992,597,625,000	15,379,478,994,000	0.0958
2015	SMRA	7,289,681,520,000	4,409,686,044,000	18,758,262,022,000	0.1535
2016	SMRA	8,698,817,086,000	4,217,371,528,000	20,810,319,657,000	0.2153
2017	SMRA	9,158,268,565,000	6,275,827,667,000	21,662,711,991,000	0.1331
2013	MERK	569,889,512,000	184,971,088,000	847,006,544,000	0.4544
2014	MERK	508,615,377,000	120,622,129,000	743,934,894,000	0.5215
2015	MERK	483,679,971,000	132,435,895,000	641,646,818,000	0.5474
2016	MERK	588,237,590,000	147,818,253,000	696,946,318,000	0.6319
2017	MERK	595,338,719,000	129,820,145,000	711,055,830,000	0.6547

**Lampiran 7: Perhitungan *Financial Distress* (X2)**

<b>Tahun</b>	<b>Kode</b>	<b>Retained Earning</b>	<b>Total Asset</b>	<b>Hasil (X2)</b>
2013	AALI	9,023,626,000,000	14,963,190,000,000	0.6031
2014	AALI	10,548,430,000,000	18,558,329,000,000	0.5684
2015	AALI	10,413,840,000,000	21,512,371,000,000	0.4841
2016	AALI	12,293,945,000,000	20,174,578,000,000	0.6094
2017	AALI	13,258,048,000,00	24,935,426,000,000	0.5317
2013	AUTO	5,180,235,000,000	12,617,678,000,000	0.4106
2014	AUTO	5,485,852,000,000	14,387,568,000,000	0.3813
2015	AUTO	5,504,997,000,000	14,339,110,000,000	0.3839
2016	AUTO	5,837,234,000,000	14,612,274,000,000	0.3995
2017	AUTO	6,114,854,000,000	14,762,309,000,000	0.4142
2013	KAEF	999,160,383,798	2,471,939,548,890	0.4042
2014	KAEF	1,180,148,774,439	2,968,184,626,297	0.3976
2015	KAEF	1,444,833,609,822	3,236,224,076,311	0.4465
2016	KAEF	1,672,566,665,324	4,612,562,541,064	0.3626
2017	KAEF	1,945,867,894,415	6,096,148,972,533	0.3192
2013	KLBF	7,633,188,370,750	11,315,061,275,026	0.6746
2014	KLBF	8,900,997,960,322	12,425,032,367,729	0.7164
2015	KLBF	10,006,397,634,607	13,696,417,381,439	0.7306
2016	KLBF	11,415,504,887,067	15,226,009,210,657	0.7497
2017	KLBF	12,787,858,134,046	16,616,239,416,335	0.7696
2013	SMGR	18,480,910,979,000	30,792,884,092,000	0.0088
2014	SMGR	21,630,157,442,000	34,314,666,027,000	0.6303
2015	SMGR	23,814,976,624,000	38,153,118,932,000	0.6242
2016	SMGR	26,527,984,670,000	44,226,895,982,000	0.5998
2017	SMGR	26,733,360,941,000	48,963,502,966,000	0.5460
2013	WIIM	266,757,137,487	1,229,011,260,881	0.2171
2014	WIIM	339,224,400,540	1,332,907,675,785	0.2545
2015	WIIM	428,744,012,533	1,342,700,045,391	0.3193
2016	WIIM	476,639,018,175	1,353,634,132,275	0.3521
2017	WIIM	462,694,384,803	1,225,712,093,041	0.3775
2013	TCID	891,905,786,163	1,465,952,460,752	0.6084
2014	TCID	991,825,513,474	1,853,235,343,636	0.5352
2015	TCID	1,425,716,467,239	2,062,096,848,703	0.6914
2016	TCID	1,493,933,401,031	2,185,101,038,101	0.6837
2017	TCID	1,569,128,135,630	2,361,807,189,430	0.6644

2013	UNVR	4,082,370,000,000	13,348,188,000,000	0.3058
2014	UNVR	4,426,482,000,000	14,280,670,000,000	0.3100
2015	UNVR	4,655,060,000,000	15,729,945,000,000	0.2959
2016	UNVR	4,531,958,000,000	16,745,695,000,000	0.2706
2017	UNVR	5,001,088,000,000	18,906,413,000,000	0.2645
2013	WIKA	1,202,094,818,000	12,594,962,700,000	0.0954
2014	WIKA	1,518,305,538,000	8,476,042,469,000	0.1791
2015	WIKA	2,013,224,280,000	19,602,406,034,000	0.1027
2016	WIKA	2,627,883,218,000	31,096,539,490,000	0.0845
2017	WIKA	4,003,197,889,000	45,683,774,302,000	0.0876
2013	SIMP	8,013,842,000,000	28,065,121,000,000	0.2855
2014	SIMP	8,701,115,000,000	30,996,051,000,000	0.2807
2015	SIMP	8,537,177,000,000	31,697,142,000,000	0.2693
2016	SIMP	8,996,151,000,000	32,537,592,000,000	0.2765
2017	SIMP	9,240,033,000,000	33,397,766,000,000	0.2767
2013	MICE	222,774,007,923	628,738,165,030	0.3543
2014	MICE	255,419,770,951	664,178,195,746	0.3846
2015	MICE	270,919,362,288	761,521,834,947	0.3558
2016	MICE	291,668,379,161	848,612,119,839	0.3437
2017	MICE	364,627,804,897	863,182,442,302	0.4224
2013	SMRA	2,963,202,857,000	13,659,136,825,000	0.2169
2014	SMRA	4,029,681,296,000	15,379,478,994,000	0.2620
2015	SMRA	4,545,366,100,000	18,758,262,022,000	0.2423
2016	SMRA	4,775,726,363,000	20,810,319,657,000	0.2295
2017	SMRA	5,042,669,598,000	21,662,711,991,000	0.2328
2013	MERK	472,257,105,000	696,946,318,000	0.6776
2014	MERK	504,282,802,000	711,055,830,000	0.7092
2015	MERK	433,581,765,000	641,646,818,000	0.6757
2016	MERK	542,710,952,000	743,934,894,000	0.7295
2017	MERK	575,475,924,000	847,006,544,000	0.6794

**Lampiran 8: Perhitungan *Financial Distress* (X3)**

<b>Tahun</b>	<b>Kode</b>	<b>EBIT</b>	<b>Total Aset</b>	<b>Hasil (X3)</b>
2013	AALI	2,605,071,000,000	14,963,190,000,000	0.1741
2014	AALI	3,689,990,000,000	18,558,329,000,000	0.1988
2015	AALI	1,175,513,000,000	21,512,371,000,000	0.0546
2016	AALI	2,208,778,000,000	20,174,578,000,000	0.1095
2017	AALI	2,938,505,000,000	24,935,426,000,000	0.1178
2013	AUTO	1,268,604,000,000	12,617,678,000,000	0.1005
2014	AUTO	1,091,040,000,000	14,387,568,000,000	0.0758
2015	AUTO	433,596,000,000	14,339,110,000,000	0.0302
2016	AUTO	648,907,000,000	14,612,274,000,000	0.0444
2017	AUTO	711,936,000,000	14,762,309,000,000	0.0482
2013	KAEF	284,125,432,299	2,471,939,548,890	0.1149
2014	KAEF	315,611,059,635	2,968,184,626,297	0.1063
2015	KAEF	338,135,061,189	3,236,224,076,311	0.1045
2016	KAEF	383,025,924,670	4,612,562,541,064	0.0830
2017	KAEF	449,709,762,422	6,096,148,972,533	0.0738
2013	KLBF	2,572,522,717,231	11,315,061,275,026	0.2274
2014	KLBF	2,763,700,548,048	12,425,032,367,729	0.2224
2015	KLBF	2,720,881,244,459	13,696,417,381,439	0.1987
2016	KLBF	3,091,188,460,230	15,226,009,210,657	0.2030
2017	KLBF	3,241,186,725,992	16,616,239,416,335	0.1951
2013	SMGR	6,920,399,734,000	30,792,884,092,000	0.2247
2014	SMGR	7,090,765,967,000	34,314,666,027,000	0.2066
2015	SMGR	5,850,923,497,000	38,153,118,932,000	0.1534
2016	SMGR	5,084,621,543,000	44,226,895,982,000	0.1150
2017	SMGR	2,746,546,363,000	48,963,502,966,000	0.0561
2013	WIIM	175,119,289,578	1,229,011,260,881	0.1425
2014	WIIM	149,541,532,719	1,332,907,675,785	0.1122
2015	WIIM	177,962,941,779	1,342,700,045,391	0.1325
2016	WIIM	136,662,997,252	1,353,634,132,275	0.1010
2017	WIIM	54,491,308,212	1,225,712,093,041	0.0445
2013	TCID	218,297,701,912	1,465,952,460,752	0.1489
2014	TCID	239,428,829,612	1,853,235,343,636	0.1292
2015	TCID	583,121,947,494	2,062,096,848,703	0.2828
2016	TCID	221,475,857,643	2,185,101,038,101	0.1014
2017	TCID	243,083,045,787	2,361,807,189,430	0.1029

2013	UNVR	7,158,808,000,000	13,348,188,000,000	0.5363
2014	UNVR	7,676,722,000,000	14,280,670,000,000	0.5376
2015	UNVR	7,829,490,000,000	15,729,945,000,000	0.4977
2016	UNVR	8,571,885,000,000	16,745,695,000,000	0.5119
2017	UNVR	9,371,661,000,000	18,906,413,000,000	0.4957
2013	WIKA	1,016,690,189,000	12,594,962,700,000	0.0807
2014	WIKA	1,145,890,238,000	8,476,042,469,000	0.1352
2015	WIKA	1,098,081,759,000	19,602,406,034,000	0.0560
2016	WIKA	1,230,490,315,000	31,096,539,490,000	0.0396
2017	WIKA	1,462,391,358,000	45,683,774,302,000	0.0320
2013	SIMP	934,368,000,000	28,065,121,000,000	0.0333
2014	SIMP	1,646,642,000,000	30,996,051,000,000	0.0531
2015	SIMP	677,834,000,000	31,697,142,000,000	0.0214
2016	SIMP	1,394,625,000,000	32,537,592,000,000	0.0429
2017	SIMP	1,193,869,000,000	33,397,766,000,000	0.0357
2013	MICE	64,578,172,860	628,738,165,030	0.1027
2014	MICE	56,641,319,979	664,178,195,746	0.0853
2015	MICE	37,656,003,913	761,521,834,947	0.0494
2016	MICE	44,441,102,324	848,612,119,839	0.0524
2017	MICE	101,431,580,514	863,182,442,302	0.1175
2013	SMRA	1,319,425,341,000	13,659,136,825,000	0.0966
2014	SMRA	1,684,099,144,000	15,379,478,994,000	0.1095
2015	SMRA	1,382,182,920,000	18,758,262,022,000	0.0737
2016	SMRA	877,504,997,000	20,810,319,657,000	0.0422
2017	SMRA	539,859,503,000	21,662,711,991,000	0.0249
2013	MERK	234,707,739,000	696,946,318,000	0.3368
2014	MERK	205,958,418,000	711,055,830,000	0.2897
2015	MERK	193,940,841,000	641,646,818,000	0.3023
2016	MERK	214,916,161,000	743,934,894,000	0.2889
2017	MERK	205,784,642,000	847,006,544,000	0.2430

**Lampiran 9: Perhitungan *Financial Distress* (X4)**

<b>Tahun</b>	<b>Kode</b>	<b>Market Value Equity</b>	<b>Total Liabilities</b>	<b>Hasil (X4)</b>
2013	AALI	33,857,017,500,000	4,695,331,000,000	7.2108
2014	AALI	39,526,099,500,000	6,720,843,000,000	5.8811
2015	AALI	24,959,708,250,000	9,813,584,000,000	2.5434
2016	AALI	32,286,646,786,075	6,632,640,000,000	4.8678
2017	AALI	25,309,651,578,950	6,398,988,000,000	3.9553
2013	AUTO	17,592,025,450,000	3,058,924,000,000	5.7511
2014	AUTO	17,592,025,450,000	4,244,369,000,000	4.1448
2015	AUTO	20,242,878,600,000	4,195,684,000,000	4.8247
2016	AUTO	9,880,452,650,000	4,075,716,000,000	2.4242
2017	AUTO	9,928,649,980,000	4,003,233,000,000	2.4802
2013	KAEF	3,276,860,000,000	847,584,859,909	3.8661
2014	KAEF	8,136,610,000,000	1,157,040,676,384	7.0323
2015	KAEF	4,831,980,000,000	1,374,127,253,841	3.5164
2016	KAEF	15,273,500,000,000	2,341,155,131,870	6.5239
2017	KAEF	14,995,800,000,000	3,523,628,217,406	4.2558
2013	KLBF	58,593,902,637,500	2,815,103,309,451	20.814
2014	KLBF	85,781,473,461,300	2,607,556,689,283	32.897
2015	KLBF	61,875,161,185,200	2,758,131,396,170	22.433
2016	KLBF	71,015,809,996,650	2,762,162,069,572	25.710
2017	KLBF	79,218,956,365,900	2,722,207,633,646	29.101
2013	SMGR	83,931,008,000,000	8,988,908,217,000	9.3372
2014	SMGR	96,090,624,000,000	9,312,214,091,000	10.318
2015	SMGR	67,619,328,000,000	10,712,320,531,000	6.3123
2016	SMGR	54,421,696,000,000	13,652,504,525,000	3.9862
2017	SMGR	58,722,048,000,000	18,524,450,664,000	3.1700
2013	WIIM	1,406,915,419,200	447,651,956,356	3.1429
2014	WIIM	1,312,421,100,000	478,482,577,195	2.7429
2015	WIIM	902,945,716,800	398,991,064,485	2.2631
2016	WIIM	923,944,454,400	362,540,740,471	2.5485
2017	WIIM	608,963,390,400	247,620,731,930	2.4593
2013	TCID	2,392,693,337,300	282,961,770,795	8.4559
2014	TCID	3,523,693,339,175	569,730,901,368	6.1848
2015	TCID	3,317,600,005,500	367,225,370,670	9.0342
2016	TCID	2,513,333,337,500	401,942,530,776	6.2530
2017	TCID	3,599,093,339,300	503,480,853,006	7.1484

2013	UNVR	198,380,000,000,000	9,093,518,000,000	21.8155
2014	UNVR	246,449,000,000,000	9,681,888,000,000	25.4546
2015	UNVR	282,310,000,000,000	10,902,585,000,000	25.8939
2016	UNVR	296,044,000,000,000	12,041,437,000,000	24.5854
2017	UNVR	426,517,000,000,000	13,733,025,000,000	31.0578
2013	WIKA	9,701,149,440,000	9,368,003,825,000	1.0356
2014	WIKA	22,629,148,000,000	10,936,403,458,000	2.0692
2015	WIKA	16,233,954,000,000	14,164,304,669,000	1.1461
2016	WIKA	21,169,085,237,920	18,597,824,186,000	1.1383
2017	WIKA	13,903,424,626,600	31,051,949,689,000	0.4477
2013	SIMP	12,238,121,610,000	11,957,032,000,000	1.0235
2014	SIMP	10,928,423,550,000	14,189,000,000,000	0.7702
2015	SIMP	5,251,014,920,000	14,465,741,000,000	0.3630
2016	SIMP	7,657,647,140,000	14,919,304,000,000	0.5133
2017	SIMP	7,192,607,840,000	15,216,987,000,000	0.4727
2013	MICE	246,000,000,000	133,335,728,122	1.8450
2014	MICE	211,800,000,000	132,688,970,517	1.5962
2015	MICE	222,000,000,000	177,549,579,466	1.2504
2016	MICE	270,000,000,000	247,798,771,622	1.0896
2017	MICE	210,000,000,000	255,800,228,951	0.8210
2013	SMRA	11,252,889,710,400	9,001,470,158,000	1.2501
2014	SMRA	21,928,708,153,600	9,386,842,550,000	2.3361
2015	SMRA	23,804,189,772,000	11,228,512,108,000	2.1200
2016	SMRA	19,115,485,726,000	12,644,764,172,000	1.5117
2017	SMRA	13,633,308,687,600	13,308,969,928,000	1.0244
2013	MERK	4,233,600,000,000	696,946,318,000	6.0745
2014	MERK	3,584,000,000,000	166,811,511,000	21.4853
2015	MERK	3,035,200,000,000	168,103,536,000	18.0555
2016	MERK	4,121,600,000,000	161,262,425,000	25.5583
2017	MERK	3,808,000,000,000	231,569,103,000	16.4443



**Lampiran 10: Perhitungan *Financial Distress***

<b>Tahun</b>	<b>Kode</b>	<b><i>Financial Distress</i></b>	<b>Tahun</b>	<b>Kode</b>	<b><i>Financial Distress</i></b>
2013	AALI	9.80078	2013	UNVR	26.25097
2014	AALI	8.76078	2014	UNVR	30.18915
2015	AALI	4.39998	2015	UNVR	30.03666
2016	AALI	7.86884	2016	UNVR	28.45629
2017	AALI	7.18767	2017	UNVR	35.21116
2013	AUTO	9.28389	2013	WIKA	2.30335
2014	AUTO	7.12445	2014	WIKA	3.39547
2015	AUTO	7.05635	2015	WIKA	2.57151
2016	AUTO	4.88499	2016	WIKA	3.20194
2017	AUTO	5.25047	2017	WIKA	2.25387
2013	KAEF	8.97445	2013	SIMP	1.97043
2014	KAEF	12.01494	2014	SIMP	1.89284
2015	KAEF	6.76063	2015	SIMP	1.33147
2016	KAEF	10.31187	2016	SIMP	1.95694
2017	KAEF	7.39582	2017	SIMP	1.65846
2013	KLBF	28.39758	2013	MICE	6.35941
2014	KLBF	41.40007	2014	MICE	6.28738
2015	KLBF	30.32909	2015	MICE	5.13228
2016	KLBF	33.93009	2016	MICE	4.72179
2017	KLBF	37.46171	2017	MICE	4.98304
2013	SMGR	12.23667	2013	SMRA	2.64071
2014	SMGR	15.49704	2014	SMRA	4.67130
2015	SMGR	10.37068	2015	SMRA	4.51824
2016	SMGR	3.06167	2016	SMRA	4.03149
2017	SMGR	6.15499	2017	SMRA	2.87480
2013	WIIM	4.79027	2013	MERK	14.99574
2014	WIIM	7.22104	2014	MERK	31.11280
2015	WIIM	7.46943	2015	MERK	8.77297
2016	WIIM	7.91023	2016	MERK	34.57714
2017	WIIM	7.86003	2017	MERK	24.09529
2013	TCID	14.20400			
2014	TCID	10.48027			
2015	TCID	16.47064			
2016	TCID	12.33114			
2017	TCID	13.18719			

### Lampiran 11: Proses Uji *Outlier* Pertama

```
Command
eq01.infstats(t, rows=65, sort=rs) rstudent
```

Obs.	Resid.	RStudent
1	-8.71E-05	-8.13E-05
2	0.027316	0.025516
3	0.183317	0.171964
8	-0.195377	-0.183416
9	-0.173578	-0.169149
10	0.094558	0.088625
11	-0.141658	-0.132322
17	-1.282705	-1.353657
18	0.691820	0.680766
19	6.822312	13.63706

**Nomor 19: KLBF 2016, maka perusahaan KLBF 2016 harus dikeluarkan dari sampel**




18	KLBF	2014	0.707758	0.009328	3.000000	0.333333	1	41.4000676	17
19	KLBF	2015	1.699960	0.009328	3.000000	0.750000	1	30.3290882	18
20	KLBF	2016	8.477745	0.009328	3.000000	0.428571	2	33.9300915	19
21	KLBF	2017	4.110768	0.009328	3.000000	0.500000	1	37.4617119	20

R-squared	0.152664	Mean dependent var	0.121416
Adjusted R-squared	0.079618	S.D. dependent var	0.442524
S.E. of regression	0.423425	Sum squared resid	10.39873
F-statistic	2.089962	Durbin-Watson stat	0.964156
Prob(F-statistic)	0.079576		

Proses uji outlier pertama masih tidak memberikan efek kepada hasil uji F. Oleh karena itu perlu dilakukan uji *outlier* berikutnya.



Lampiran 13: Kartu Konsultasi Pembimbingan Penulisan Skripsi


  
 KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
   
 UNIVERSITAS NEGERI JAKARTA
   
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**KARTU KONSULTASI PEMBIMBINGAN PENULISAN SKRIPSI**

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4. Dosen Pembimbing I : Adam Pratomo, M. Ak. NIP. 19704140001011



5. Dosen Pembimbing II : Dr. Eddy Grestedadi, M. S. NIP. 1968031992032002

6. Judul Skripsi : Keperan Corporate Governance, Audit Culture dan Financial Distress Terhadap Integritas Laporan Keuangan

NO	TGL/BLN/THN	MATERI KONSULTASI	SARAN PEMBIMBING	TANDA TANGAN	
				DP I	DP II
1	28 Maret 2019	Bab I	Tampilkan referensi atas fenomena dan fenomena penelitian atas variabel-variabel yang dapat mengukur integritas laporan keuangan.	A	
2					
3					
4	11 Februari 2019	Judul Skripsi			
5	19 Februari 2019	Judul Skripsi	Beri nomor atas penelitian yang akan ditulis. Pasukan data terdapat pada sektor yang akan diteliti.	A	
6					
7	22 April 2019	Revisi Bab I dan Bab II			
8	23 April 2019	Bab II	Memperbaiki ke bab II		
9		Revisi Bab II	ACC Bab 3.		
10	24 April 2019		ACC Bab 3.		
11					
12					
13					
14					

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 2. Kartu ini dibawa pada saat ujian skripsi, apabila diperlukan dapat dipergunakan sebagai bukti pembimbingan

SETUJU UNTUK UJIAN SKRIPSI


  
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**KARTU KONSULTASI PEMBIMBINGAN PENULISAN SKRIPSI**

1. Nama Mahasiswa : Aisa Shara  
 2. No.Registrasi : 85515220  
 3. Program Studi : SI Akuntansi  
 4. Dosen Pembimbing I : Agus Purandita W. M. N. NIP. 197304120080101  
 5. Dosen Pembimbing II : Prilly Kusretawan M. A. NIP. 198504191991202022  
 6. Judul Skripsi : Keagen Corporate Governance, Audit tenure dan financial distress terhadap integritas laporan keuangan

NO	TGL/BLN/THN	MATERI KONSULTASI	SARAN PEMBIMBING	TANDA TANGAN	
				DPI	DP II
1	15 Mei 2019	Keua Bab I, II, III	Keua bedasarkan saran pengsi. Peleian abca unte abca.	<i>[Signature]</i>	<i>[Signature]</i>
2					
3	4 Juli 2019	Perhitungan variabel abca	Pilihan kepa kmpnen dalam abca karpis abca.	<i>[Signature]</i>	<i>[Signature]</i>
4					
5	19 Juli 2019	Hasil running data eviews	Lampira bab 4 dan bab 5.	<i>[Signature]</i>	<i>[Signature]</i>
6					
7	19 Juli 2019	Hasil running data eviews.	Lampiran bab 4 dan bab 5. Fokus pada pemecaran pemecaran dengan memberikan argumen abca abca; Fokus pada pemecaran dengan menggunakan hasil analisis dengan data yang telah Acc S dengan Skripsi	<i>[Signature]</i>	<i>[Signature]</i>
8	23 Juli 2019	Bab 4 dan bab 5.	Tambahkan lampiran Acc isedang skripsi	<i>[Signature]</i>	<i>[Signature]</i>
9					
10					
11					
12	29 Juli 2019	Bab 4 dan bab 5.		<i>[Signature]</i>	<i>[Signature]</i>
13					
14					

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 2. Kartu ini dibawa pada saat ujian skripsi, apabila diperlukan dapat dipergunakan sebagai bukti pembimbingan