

LAMPIRAN-LAMPIRAN

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran dewan komisaris	300	2	12	4.45	2.144
Independensi dewan komisaris	300	.2857	.6667	.394973	.0903180
Keahlian keuangan DK	300	.1429	.6667	.423203	.1202711
Frekuensi Pertemuan DK	300	1.00	16.00	5.0200	1.97127
Ukuran Komite Audit	300	3	4	3.08	.272
Independensi KA	300	.7500	1.0000	.995000	.0350585
Keahlian Keuangan KA	300	.5000	1.0000	.872778	.1709855
Frekuensi Pertemuan KA	300	2	26	6.36	4.226
Ukuran perusahaan	300	11.32	19.50	14.6020	1.73343
CFO	300	-.2301	.6627	.072457	.1128738
Negatif Earning	300	-.1907	.6691	.071463	.0928618
Kualitas Laba	300	-.4841	.6641	-.000326	.1123128
Valid N (listwise)	300				

Statistics

		Ukuran dewan komisaris	Frekuensi Pertemuan DK	Ukuran Komite Audit	Frekuensi Pertemuan KA
N	Valid	300	300	300	300
	Missing	0	0	0	0
Mean		4.45	5.0200	3.08	6.36
Median		3.00	4.0000	3.00	4.00
Mode		3	4.00	3	4
Sum		1334	1506.00	924	1907

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Negatif Earning, Frekuensi Pertemuan KA, Keahlian keuangan DK, Frekuensi Pertemuan DK, Ukuran perusahaan, Independensi dewan komisaris, Keahlian Keuangan KA, Independensi KA, CFO, Ukuran Komite Audit, Ukuran dewan komisaris ^a		Enter

a. All requested variables entered.

b. Dependent Variable: Kualitas Laba

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.987 ^a	.975	.974	.0162045

a. Predictors: (Constant), Negatif Earning, Frekuensi Pertemuan KA, Keahlian keuangan DK, Frekuensi Pertemuan KA, Keahlian keuangan DK, Frekuensi Pertemuan DK, Ukuran perusahaan, Independensi dewan komisaris, Keahlian Keuangan KA, Independensi KA, CFO, Ukuran Komite Audit, Ukuran dewan komisaris

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.819	11	.256	976.102	.000 ^a
	Residual	.074	280	.000		
	Total	2.893	291			

a. Predictors: (Constant), Negatif Earning, Frekuensi Pertemuan KA, Keahlian keuangan DK, Frekuensi Pertemuan DK, Ukuran perusahaan, Independensi dewan komisaris, Keahlian Keuangan KA, Independensi KA, CFO, Ukuran Komite Audit, Ukuran dewan komisaris

b. Dependent Variable: Kualitas Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.025	.041		-.608	.544
	Ukuran dewan komisaris	-.002	.001	-.032	-2.316	.021
	Independensi dewan komisaris	.026	.012	.024	2.170	.031
	Keahlian keuangan DK	-.018	.009	-.022	-2.049	.041
	Frekuensi Pertemuan DK	.000	.001	-.009	-.835	.404
	Ukuran Komite Audit	.001	.005	.001	.112	.911
	Independensi KA	-.026	.035	-.009	-.747	.456
	Keahlian Keuangan KA	-.006	.006	-.024	-2.195	.034
	Frekuensi Pertemuan KA	-9.5E-006	.000	.000	-.035	.972
	Ukuran perusahaan	.004	.001	.073	5.345	.000
	CFO	-1.141	.011	-1.302	-100.862	.000
	Negatif Earning	1.127	.015	1.015	76.244	.000

a. Dependent Variable: Kualitas Laba

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		300
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02260356
Most Extreme Differences	Absolute	.147
	Positive	.147
	Negative	-.107
Kolmogorov-Smirnov Z		2.538
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		292
Normal Parameters ^{a,b}	Mean	-.0031389
	Std. Deviation	.01825539
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.067
Kolmogorov-Smirnov Z		1.324
Asymp. Sig. (2-tailed)		.060

a. Test distribution is Normal.

b. Calculated from data.

Model Summary^b

Model	R	Durbin-Watson
1	^a	1.891

a. Predictors: (Constant), Negatif Earning, Frekuensi Pertemuan KA, Keahlian keuangan DK, Frekuensi Pertemuan DK, Ukuran perusahaan, Independensi dewan komisaris, Keahlian Keuangan KA, Independensi KA, CFO, Ukuran Komite Audit, Ukuran dewan komisaris

b. Dependent Variable: Kualitas Laba

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukuran dewan komisaris	.461	2.167
	Independensi dewan komisaris	.762	1.313
	Keahlian keuangan DK	.771	1.296
	Frekuensi Pertemuan DK	.807	1.239
	Ukuran Komite Audit	.539	1.855
	Independensi KA	.585	1.709
	Keahlian Keuangan KA	.756	1.323
	Frekuensi Pertemuan KA	.680	1.471
	Ukuran perusahaan	.481	2.078
	CFO	.545	1.835
	Negatif Earning	.512	1.954

a. Dependent Variable: Kualitas Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.024	.048		.492	.623
	Ukuran dewan komisaris	-.001	.001	-.069	-.787	.432
	Independensi dewan komisaris	-.009	.014	-.044	-.652	.515
	Keahlian keuangan DK	-.010	.010	-.064	-.948	.344
	Frekuensi Pertemuan DK	8.04E-005	.001	.009	.130	.897
	Ukuran Komite Audit	.000	.005	-.004	-.055	.956
	Independensi KA	.002	.041	.004	.057	.954
	Keahlian Keuangan KA	-.003	.007	-.025	-.373	.710
	Frekuensi Pertemuan KA	.000	.000	-.066	-.914	.362
	Ukuran perusahaan	.000	.001	.022	.261	.794
	CFO	.001	.013	.007	.091	.927
	Negatif Earning	.002	.017	.007	.088	.930

a. Dependent Variable: Abs_res

No.	KODE	Nama Perusahaan	Tidak Tersedia LK						LK dalam Dolar						Memiliki Data Guna Penelitian					
			2012	2013	2014	2015	2016	2017	2012	2013	2014	2015	2016	2017	2012	2013	2014	2015	2016	2017
1	ADES	Akasha Wira International	v	v	v	v	v	v	v	v	v	v	v	v						
2	ADMG	Polychem Indonesia	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
3	AISA	Tiga Pilar Sejahtera	-	v	v	-	v	v												
4	AKPI	Argha Karya Prima	v	v	v	v	v	v	v	v	v	v	v	v						
5	AKRA	AKR Corporindo	v	v	v	v	v	v	v	v	v	v	v	v						
6	ALDO	Alkindo Naramata	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
7	ALMI	Alumindo Light Metal	-	v	v	-	v	v												
8	ALTO	Tri Bayan Tirta	v	-	v	v	-	v	v	v	v	v	v	v						
9	AMFG	Asahimas Flat Glass	v	v	-	v	v	-	v	v	v	v	v	v						
10	APII	Arita Prima Indonesia	-	v	v	-	v	v												
11	APLI	Asiplast Industries	v	v	v	v	v	v	v	v	v	v	v	v						
12	ARGO	Argo Pantas	v	-	v	v	-	v	v	v	v	v	v	v						
13	ARNA	Arwana Citramulia	v	v	v	v	v	v	v	v	v	v	v	v						
14	ASGR	Astra Graphia	v	v	v	v	v	v	v	v	v	v	v	v						
15	ASII	Astra Ineternational	v	v	v	v	v	v	v	v	v	v	v	v						
16	AUTO	Astra Otoparts	v	v	v	v	v	v	v	v	v	v	v	v						
17	BAJA	Saranacentral Bajatama	v	v	v	v	v	v	v	v	v	v	v	v						
18	BATA	Sepatu Bata	v	v	-	v	v	-	v	v	v	v	v	v						
19	BIMA	Primarindo Asia	v	v	-	v	v	-	v	v	v	v	v	v						
20	BRAM	Indo Korsda	v	-	v	v	-	v												
21	BRNA	Berlina	v	v	v	v	v	v	v	v	v	v	v	v						
22	BRPT	Barito Pasific	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
23	BTON	Betonjaya Manunggal	v	v	v	v	v	v	v	v	v	v	v	v						
24	CEKA	Wilmar Cahaya Kalbar	v	v	-	v	v	-	v	v	v	v	v	v						
25	CLPI	Colorpark Indonesia	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						

26	CNTX	Century Textile Industry	v	-	-	v	-	-	v	v	v	v	v	v						
27	CTBN	Citra Tubindo	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
28	DAJK	Dwi Aneka Jaya Kemasindo	v	-	-	v	-	-												
29	DLTA	Delta Djakarta	v	v	v	v	v	v	v	v	v	v	v	v						
30	DPNS	Duta Pertiwi Nusantara	v	v	v	v	v	v	v	v	v	v	v	v						
31	DVLA	Darya Varia	v	v	v	v	v	v	v	v	v	v	v	v						
32	EKAD	Ekadharna Inetrnational	v	-	v	v	-	v												
33	ERTX	Eratex Djaja	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
34	ESTI	Evershine Textile	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
35	ETWA	Eterindo Wahanatama	-	-	-	-	-	-												
36	FAST	Fast Food Indonesia	v	v	v	v	v	v	v	v	v	v	v	v						
37	FASW	Fajar Suya Wisesa	v	-	v	v	-	v	v	v	v	v	v	v						
38	FPNI	Lotte Chemical Titan	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
39	GDST	Gunawan Dianjaya Steel	v	v	v	v	v	v	v	v	v	v	v	v						
40	GDYR	Goodyear Indonesia	v	-	v	v	-	v	v	v	v	v	v	v						
41	GGRM	Gudang Garam	v	-	v	v	-	v	v	v	v	v	v	v						
42	GJTL	Gajah Tunggal	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
43	HDTX	Panasia Indo Resources	v	v	v	v	v	v	v	v	v	v	v	v						
44	HEXA	Hexindo Adiperkasa	-	-	-	-	-	-												
45	HMSP	HM Sampoerna	v	v	v	v	v	v	v	v	v	v	v	v						
46	ICBP	Indofood CBP Sukses M.	v	v	v	v	v	v	v	v	v	v	v	v						
47	IGAR	Champion Pasific Indonesia	v	-	v	v	-	v												
48	IKAI	Intikeramik Alamsari	v	v	v	v	v	v	v	v	v	v	v	v						
49	IKBI	Sumi Indokabel	v	v	-	v	v	-												
50	IMAS	Indomobil Sukses Internt.	v	v	v	v	v	v	v	v	v	v	v	v						
51	IMPC	Impack Pratama Industri	v	-	v	v	-	v												
52	INAF	Indofarma	v	v	v	v	v	v	v	v	v	v	v	v						

53	INAI	Indal Alumindo Industry	v	v	v	v	v	v	v	v	v	v	v	v						
54	INCI	Intanjaya International	v	v	v	v	v	v	v	v	v	v	v	v						
55	INDF	Indofood Sukses Makmur	v	v	v	v	v	v	v	v	v	v	v	v						
56	INDR	Indorama Synthetics	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
57	INDS	Indospring	v	v	v	v	v	v	v	v	v	v	v	v						
58	INKP	Indah Kiat Pulp	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
59	INRU	Toba Pulp Lestari	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
60	INTA	Intraco Penta	v	-	v	v	-	v	v	v	v	v	v	v						
61	INTD	Interdelta	v	-	v	v	-	v	v	v	v	v	v	v						
62	INTP	Indocement Tunggak Perkasa	v	-	v	v	-	v	v	v	v	v	v	v						
63	IPOL	Indopoly Swakarsa	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
64	ISSP	Steel Pipe Industrt	-	-	v	-	-	v												
65	JECC	Jembo Cable Company	v	v	v	v	v	v	v	v	v	v	v	v						
66	JKSW	Jakarta Kyoei Steel Works	v	v	v	v	v	v	v	v	v	v	v	v						
67	JPRS	Jaya Pari Steel	v	v	v	v	v	v	v	v	v	v	v	v						
68	KAEF	Kimia Farma	v	-	v	v	-	v												
69	KBLI	KMI Wire and Cable	v	v	v	v	v	v	v	v	v	v	v	v						
70	KBLM	Kabelindo Murni	v	v	v	v	v	v	v	v	v	v	v	v						
71	KBRI	Kertas Basuki Rahmat	v	v	v	v	v	v	v	v	v	v	v	v						
72	KIAS	Keramika Indonesia	v	v	-	v	v	-	v	v	v	v	v	v						
73	KICI	Kedaung Indah Can	v	v	v	v	v	v	v	v	v	v	v	v						
74	KKGI	Resource Alam Indonesia	v	v	-	v	v	-	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
75	KLBF	Kalbe Farma	v	v	v	v	v	v	v	v	v	v	v	v						
76	KOBX	Kobexindo Tractors	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
77	KONI	Perdana Bangun Pusaka	v	v	v	v	v	v	v	v	v	v	v	v						
78	KRAS	Krakatau Steel	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
79	LION	Lion Metal Works	v	v	v	v	v	v	v	v	v	v	v	v						

80	LMPI	Langgeng Makmur	v	v	v	v	v	v	v	v	v	v	v	v						
81	LMSH	Lionmesh Prima	v	v	v	v	v	v	v	v	v	v	v	v						
82	LPIN	Multi Prima Sejahtera	v	v	v	v	v	v	v	v	v	v	v	v						
83	LTLS	Lautan Luas	v	v	v	v	v	v	v	v	v	v	v	v						
84	MASA	Multistrada Arah Sarana	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
85	MBTO	Martina Berto	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
86	MDRN	Modern International	v	-	v	v	-	v	v	v	v	v	v	v						
87	MERK	Merck	-	v	v	-	v	v	v	v	v	v	v	v						
88	MLBI	Multi Bintang Indonesia	v	v	v	v	v	v	v	v	v	v	v	v						
89	MLIA	Mulia Industrindo	v	v	v	v	v	v	v	v	v	v	v	v						
90	MLPL	Multipolar	v	v	v	v	v	v	v	v	v	v	v	v						
91	MRAT	Mustika Ratu	v	v	v	v	v	v	v	v	v	v	v	v						
92	MTDL	Metrodata Electronics	v	v	v	v	v	v	v	v	v	v	v	v						
93	MYOR	Mayora Indah	v	v	v	v	v	v	v	v	v	v	v	v						
94	MYTX	Apac Citra Centratex	v	v	-	v	v	-	v	v	v	v	v	v						
95	NIKL	Pelat Timah Nusantara	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
96	NIPS	Nipress	v	v	-	v	v	-	v	v	v	v	v	v						
97	PBRX	Pan Brother Tex	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
98	PICO	Pelangi Indah Canindo	-	v	v	-	v	v	v	v	v	v	v	v						
99	POLY	Asia Pasific Fibers	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
100	PRAS	Prima Alloy Steel	-	-	v	-	-	v												
101	PSDN	Prasidha Aneka Niaga	v	v	-	v	v	-	v	v	v	v	v	v						
102	PTSN	Sat Nusapersada	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
103	PTSP	Pioneerindo Gornet Ind.	v	v	v	v	v	v	v	v	v	v	v	v						
104	PYFA	Pyridan Farma	v	v	v	v	v	v	v	v	v	v	v	v						
105	RDTX	Roda Vivatex	-	v	v	-	v	v												
106	RICY	Ricky Putra Globalindo	v	v	v	v	v	v	v	v	v	v	v	v						

107	RMBA		v	v	v	v	v	v	v	v	v	v	v	v						
108	ROTI	Nippon Indosari	v	v	v	v	v	v	v	v	v	v	v	v						
109	SCCO	Supreme Cable Manufact.	v	v	v	v	v	v	v	v	v	v	v	v						
110	SCPI	Merck- Sharp Dohme	v	v	-	v	v	-	v	v	v	v	v	v						
111	SIAP	Sekawan Inti Permata	v	v	-	v	v	-	v	v	v	v	v	v						
112	SIDO	Jamu dan Farmasi Sidomuncul	v	v	-	v	v	-												
113	SIMA	Siwani Makmur	v	-	v	v	-	v	v	v	v	v	v	v						
114	SKLT	Sekar Laut	v	v	v	v	v	v	v	v	v	v	v	v						
115	SMAR	Sinar Mas Agro	v	v	v	v	v	v	v	v	v	v	v	v						
116	SMBR	Semen Baturaja	-	v	v	-	v	v												
117	SMCB	Holcim Indonesia	v	v	v	v	v	v	v	v	v	v	v	v						
118	SMGR	Semen Indonesia	v	v	v	v	v	v	v	v	v	v	v	v						
119	SMSM	Selamat Sempurna	v	v	v	v	v	v	v	v	v	v	v	v						
120	SPMA	Suprama	v	v	v	v	v	v	v	v	v	v	v	v						
121	SRIL	Sri Rejeki Isman	-	v	v	-	v	v												
122	SRSN	Indo Acidatama	v	v	v	v	v	v	v	v	v	v	v	v						
123	SSTM	Sunson Textile Manufac	-	-	v	-	-	v	v	v	v	v	v	v						
124	STTP	Siantar Top	v	v	-	v	v	-												
125	SULI	SLJ Global	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
126	TALF	Tunas Alfin	v	v	-	v	v	-	v	v	v	v	v	v						
127	TBLA	Tunas Baru Lampung	v	v	v	v	v	v	v	v	v	v	v	v						
128	TBMS	Tembaga Mulia Semanan	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
129	TCID	Mandom Indonesia	v	v	v	v	v	v	v	v	v	v	v	v						
130	TFCO	Tifaco Fiber Ind.	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
131	TIRA	Tira Austine	-	v	v	-	v	v	v	v	v	v	v	v						
132	TIRT	Tirta Mahakam Resources	v	v	v	v	v	v	v	v	v	v	v	v						
133	TKIM	Pabrik Kertas Tjiwi Kimia	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						

134	TOTO	Surya Toto Indonesia	v	v	-	v	v	-	v	v	v	v	v	v						
135	TPIA	Candra Asri Petrochemical	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
136	TRIS	Trisula International	v	v	v	v	v	v	v	v	v	v	v	v						
137	TRST	Trias Sentosa	v	v	v	v	v	v	v	v	v	v	v	v						
138	TSPC	Tempo Scan Pasific	v	-	v	v	-	v	v	v	v	v	v	v						
139	TURI	Tunas Ridean	v	v	v	v	v	v												
140	ULTJ	Ulltrajaya Milk Industri	v	v	v	v	v	v	v	v	v	v	v	v						
141	UNIC	Unggul Indah Cahaya	v	v	v	v	v	v	Dolar	Dolar	Dolar	Dolar	Dolar	Dolar						
142	UNTR	United Tractors	v	v	v	v	v	v	v	v	v	v	v	v						
143	UNTX	Unitex	v	v	-	v	v	-	v	v	v	v	v	v						
144	UNVR	Unilever Indonesia	-	v	v	-	v	v												
145	VOKS	Voksel Electric	v	-	v	v	-	v	v	v	v	v	v	v						
146	YPAS	Yanaprima Hastapersada	v	v	v	v	v	v	v	v	v	v	v	v						