

Lampiran i

Daftar Sampel Perusahaan Makanan dan Minuman

No	Nama Perusahaan	Kode Emiten	Tanggal Berdiri	Tanggal Listing
1.	PT Aqua Golden Mississippi Tbk	AQUA	23 Feb 1973	01 Mar 1990
2.	PT Cahaya Kalbar Tbk	CEKA	09 Des 1980	09 Jul 1996
3.	PT Davomas Abadi Tbk	DAVO	14 Mar 1990	22 Des 1994
4.	PT Delta Djakarta Tbk	DLTA	15 Jun 1970	27 Feb 1984
5.	PT Fast Food Indonesia Tbk	FAST	19 Jun 1978	11 Mei 1993
6.	PT Indofood Sukses Makmur Tbk	INDF	14 Agu 1990	14 Jul 1994
7.	PT Mayora Indah Tbk	MYOR	17 Feb 1977	04 Jul 1990
8.	PT Multi Bintang Indonesia Tbk	MLBI	03 Jun 1929	15 Des 1981
9.	PT Pioneerindo Gourmet International Tbk	PTSP	13 Des 1983	30 Mei 1994
10.	PT Prashida Aneka Niaga Tbk	PSDN	16 Apr 1974	18 Okt 1994
11.	PT Sekar Laut Tbk	SKLT	19 Jul 1976	08 Sep 1993
12.	PT Siantar TOP Tbk	STTP	12 Mei 1987	16 Des 1996
13.	PT Tunas Baru Lampung Tbk	TBLA	22 Des 1973	14 Feb 2000
14.	PT Ultra Jaya Milk Tbk	ULTJ	02 Nov 1971	02 Jul 1990

Sumber: Penulis, 2010.

Lampiran ii

Data Kinerja Keuangan, Manajemen Laba, Persentase Saham Institusi, Persentase Saham Manajemen, Komite Audit, Komisaris Independen, dan Kualitas Audit Tahun 2004

KODE	Kinerja Keuangan (Y)	Manajemen Laba (X1)
AQUA	0.03	0.1800
CEKA	0.05	0.0500
DAVO	0.14	0.0300
DLTA	0.16	0.1400
FAST	0.15	0.0400
INDF	0.14	0.0300
MLBI	0.23	0.1300
MYOR	0.1	0.0600
PSDN	0.25	0.1900
PTSP	0.45	0.0100
SKLT	0.12	0.9900
STTP	0.03	0.0400
TBLA	0.07	0.0200
ULTJ	0.1	0.0300

% Saham Institusi (X2)	% SAHAM MANAJEMEN (X3)	KOMITE AUDIT (X4)
0.43	0.57	1
0.46	0.54	1
0.43	0.94	1
0.32	0.92	1
0.22	0.78	1
0.42	0.58	1
0.2	0.8	1
0.48	0.52	1
0.54	0.83	1
0.62	0.4	1
0.24	0.92	1
0.3	0.97	1
0.32	0.98	1
0.27	0.67	1

KOMISARIS INDEPENDEN (X5)	KUALITAS AUDIT (X6)
1	0
1	0
1	1
1	1
1	0
1	1
1	1
1	1
1	1
1	1
1	1
1	1
1	0
0	0
1	0

Lampiran iii

Data Kinerja Keuangan, Manajemen Laba, Persentase Saham Institusi, Persentase Saham Manajemen, Komite Audit, Komisaris Independen, dan Kualitas Audit Tahun 2005

KODE	Kinerja Keuangan (Y)	Manajemen Laba (X1)
AQUA	0.04	0.3100
CEKA	0.07	0.1300
DAVO	0.15	0.0500
DLTA	0.06	0.1200
FAST	0.14	0.1300
INDF	0.14	0.1500
MLBI	0.26	0.1400
MYOR	0.97	0.9000
PSDN	0.32	0.2300
PTSP	0.16	0.0700
SKLT	0.06	0.0300
STTP	0.07	0.6900
TBLA	0.16	0.0500
ULTJ	0.15	0.0300

% Saham Institusi (X2)	% SAHAM MANAJEMEN (X3)	KOMITE AUDIT (X4)
0.43	0.57	1
0.46	0.54	1
0.23	0.94	1
0.34	0.92	1
0.22	0.78	1
0.42	0.58	1
0.2	0.8	1
0.48	0.52	1
0.17	0.83	1
0.62	0.4	1
0.12	0.92	1
0.3	0.97	1
0.17	0.83	1
0.27	0.73	1

KOMISARIS INDEPENDEN (X5)	KUALITAS AUDIT (X6)
1	0
1	0
1	1
1	1
1	0
1	1
1	1
1	1
1	1
1	1
1	1
1	1
1	0
0	0
1	0

Lampiran iv

Data Kinerja Keuangan, Manajemen Laba, Persentase Saham Institusi, Persentase Saham Manajemen, Komite Audit, Komisaris Independen, dan Kualitas Audit Tahun 2006

KODE	Kinerja Keuangan (Y)	Manajemen Laba (X1)
AQUA	0.09	0.030
CEKA	0.01	0.050
DAVO	0.15	0.035
DLTA	0.14	0.025
FAST	0.23	0.130
INDF	0.097	0.060
MLBI	0.25	0.187
MYOR	0.45	0.012
PSDN	0.12	0.987
PTSP	0.03	0.040
SKLT	0.065	0.018
STTP	0.098	0.025
TBLA	0.039	0.305
ULTJ	0.07	0.127

% Saham Institusi (X2)	% SAHAM MANAJEMEN (X3)	KOMITE AUDIT (X4)
0.43	0.57	1
0.46	0.54	1
0.2176	0.7824	1
0.417	0.583	1
0.2032	0.7968	1
0.4847	0.5153	1
0.1663	0.8337	1
0.6181	0.3819	1
0.076	0.924	1
0.0268	0.9732	1
0.17	0.83	1
0.271	0.729	1
0.4255	0.5745	1
0.4607	0.5393	1

KOMISARIS INDEPENDEN (X5)	KUALITAS AUDIT (X6)
1	0
1	0
1	0
1	1
1	1
1	1
1	1
1	1
1	1
1	1
1	0
0	0
1	0
1	0
1	0

Lampiran v

Data Kinerja Keuangan, Manajemen Laba, Persentase Saham Institusi, Persentase Saham Manajemen, Komite Audit, Komisaris Independen, dan Kualitas Audit Tahun 2007

KODE	Kinerja Keuangan (Y)	Manajemen Laba (X1)
AQUA	0.15	0.050
CEKA	0.06	0.115
DAVO	0.14	0.125
DLTA	0.14	0.153
FAST	0.26	0.140
INDF	0.97	0.898
MLBI	0.32	0.232
MYOR	0.16	0.065
PSDN	0.06	0.030
PTSP	0.07	0.690
SKLT	0.16	0.050
STTP	0.15	0.027
TBLA	0.09	0.030
ULTJ	0.008	0.050

% Saham Institusi (X2)	% SAHAM MANAJEMEN (X3)	KOMITE AUDIT (X4)
0.064	0.936	1
0.0799	0.9201	1
0.2176	0.7824	1
0.417	0.583	1
0.2032	0.7968	1
0.4847	0.5153	1
0.1663	0.8337	1
0.6181	0.3819	1
0.076	0.924	1
0.0268	0.9732	1
0.17	0.83	1
0.271	0.729	1
0.4255	0.5745	1
0.4607	0.5393	1

KOMISARIS INDEPENDEN (X5)	KUALITAS AUDIT (X6)
1	1
1	1
1	0
1	1
1	1
1	1
1	1
1	1
1	1
1	0
0	0
1	0
1	0
1	0

Descriptive Statistics**Descriptive Statistics**

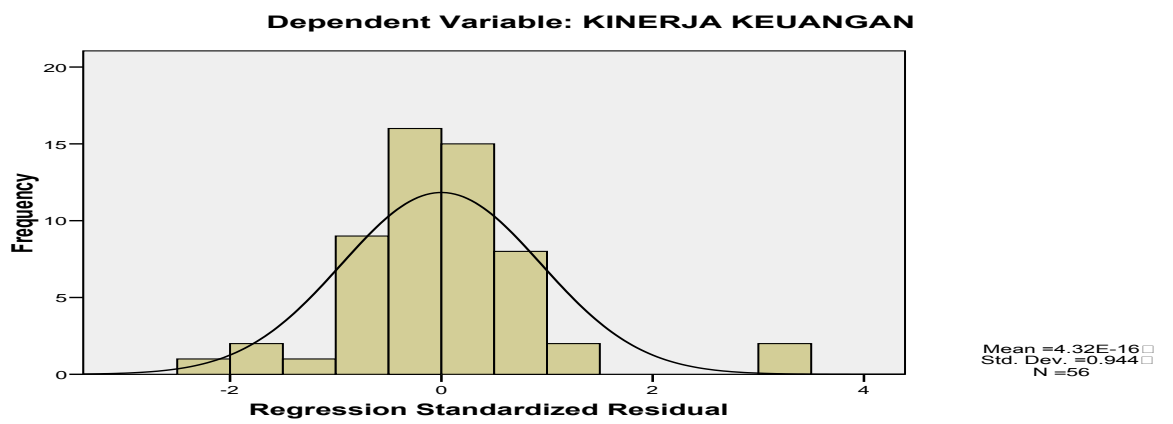
	N	Minimum	Maximum	Mean	Std. Deviation
KINERJA KEUANGAN	56	.01	.98	.1684	.19089
MANAJEMEN LABA	56	.01	.99	.1366	.18905
% SAHAM INSTITUSI	56	.12	.62	.3564	.13413
% SAHAM MANAJEMEN	56	.38	.98	.7405	.18048
KOMITE AUDIT	56	.00	1.00	.9821	.13363
KOMISARIS INDEPENDEN	56	.00	1.00	.9286	.25987
KUALITAS AUDIT	56	.00	1.00	.5714	.49935
Valid N (listwise)	56				

Sumber: Data yang diolah penulis, 2010.

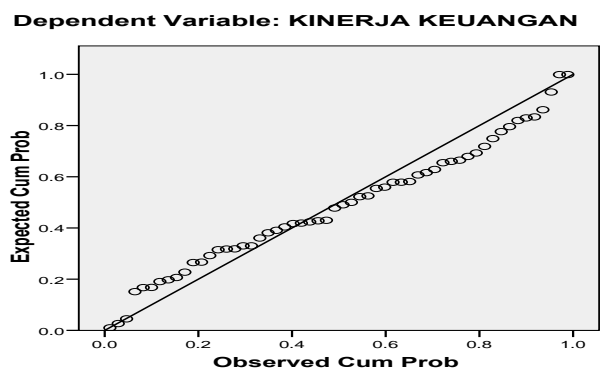
Uji Normalitas Data

Analisis Grafik

Histogram



Normal P-P Plot of Regression Standardized Residual



Analisis Statistik

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.15090505
Most Extreme Differences	Absolute	.100
	Positive	.100
	Negative	-.084
Kolmogorov-Smirnov Z		.750
Asymp. Sig. (2-tailed)		.627

a Test distribution is Normal.

b Calculated from data.

Lampiran viii

Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VF
1	(Constant)	.432	.264		1.638	.108		
	MANAJEMEN LABA	.329	.117	.326	2.820	.007	.956	1.046
	% SAHAM INSTITUSI	.180	.216	.126	.831	.410	.552	1.811
	% SAHAM MANAJEMEN	-.070	.165	-.066	-.423	.674	.525	1.906
	KOMITE AUDIT	.010	.164	.007	.059	.954	.970	1.031
	KOMISARIS INDEPENDEN	-.420	.093	-.572	-4.501	.000	.791	1.265
	KUALITAS AUDIT	.104	.046	.272	2.240	.030	.867	1.154

a. Dependent Variable: KINERJAKEUANGAN

Koefisien Korelasi

Coefficient Correlations

Model		KUALITAS AUDIT	% SAHAM MANAJEMEN	MANAJEMEN LABA	KOMITE AUDIT	KOMISARIS INDEPENDEN	% SAHAM INSTITUSI	
1	Correlations	KUALITAS AUDIT	1.000	-.131	-.052	.123	-.331	-.120
		% SAHAM MANAJEMEN	-.131	1.000	-.049	-.109	.315	.662
		MANAJEMEN LABA	-.052	-.049	1.000	-.035	-.148	.039
		KOMITE AUDIT	.123	-.109	-.035	1.000	-.026	-.032
		KOMISARIS INDEPENDEN	-.331	.315	-.148	-.026	1.000	.235
		% SAHAM INSTITUSI	-.120	.662	.039	-.032	.235	1.000
		Covariances	KUALITAS AUDIT	.002	-.001	.000	.001	-.001
% SAHAM MANAJEMEN	-.001		.027	-.001	-.003	.005	.024	
MANAJEMEN LABA	.000		-.001	.014	-.001	-.002	.001	
KOMITE AUDIT	.001		-.003	-.001	.027	.000	-.001	
KOMISARIS INDEPENDEN	-.001		.005	-.002	.000	.009	.005	
% SAHAM INSTITUSI	-.001		.024	.001	-.001	.005	.047	

a. Dependent Variable: KINERJA KEUANGAN

Lampiran ix

Hasil Uji Autokorelasi

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.612(a)	.375	.299	.15988	1.989

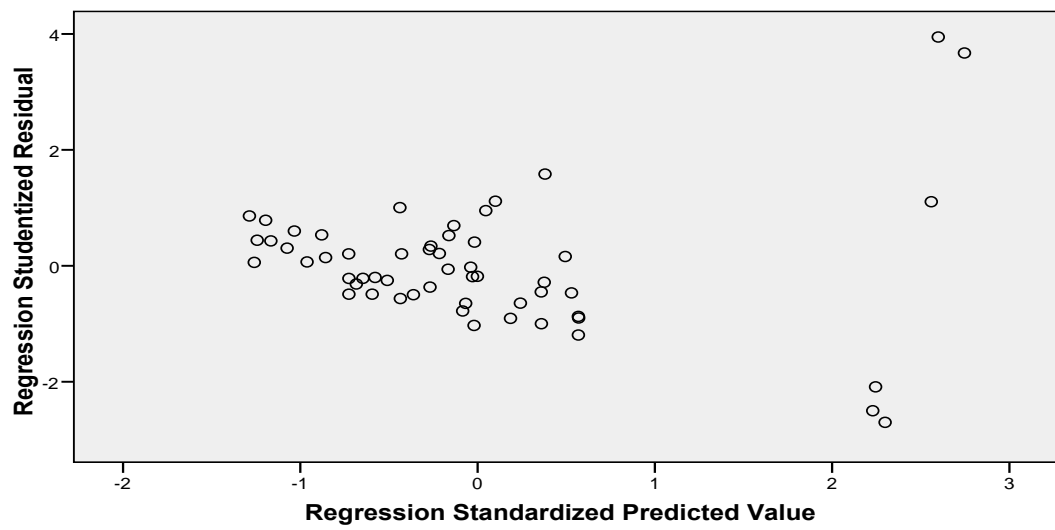
- a Predictors: (Constant), KUALITAS AUDIT, % SAHAM MANAJEMEN, MANAJEMEN LABA, KOMITE AUDIT, KOMISARIS INDEPENDEN, % SAHAM INSTITUSI
b Dependent Variable: KINERJA KEUANGAN

Hasil Uji Heteroskedastisitas

Grafik Plot

Scatterplot

Dependent Variable: KINERJA KEUANGAN



Variable Entered/ Removed dan adjusted R²

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.612(a)	.375	.299	.15988

a Predictors: (Constant), KUALITAS AUDIT, % SAHAM MANAJEMEN, MANAJEMEN LABA, KOMITE AUDIT, KOMISARIS INDEPENDEN, % SAHAM INSTITUSI
b Dependent Variable: KINERJA KEUANGAN

Hasil Uji Hipotesis

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VF
1	(Constant)	.432	.264		1.638	.108		
	MANAJEMEN LABA	.329	.117	.326	2.820	.007	.956	1.046
	% SAHAM INSTITUSI	.180	.216	.126	.831	.410	.552	1.811
	% SAHAM MANAJEMEN	-.070	.165	-.066	-.423	.674	.525	1.906
	KOMITE AUDIT	.010	.164	.007	.059	.954	.970	1.031
	KOMISARIS INDEPENDEN	-.420	.093	-.572	-4.501	.000	.791	1.265
	KUALITAS AUDIT	.104	.046	.272	2.240	.030	.867	1.154

a. Dependent Variable: KINERJAKEUANGAN

Hasil Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.752	6	.125	4.902	.001 ^a
	Residual	1.252	49	.026		
	Total	2.004	55			

a. Predictors: (Constant), KUALITAS AUDIT, % SAHAM MANAJEMEN, MANAJEMEN LABA, KOMITE AUDIT, KOMISARIS INDEPENDEN, % SAHAM INSTITUSI

b. Dependent Variable: KINERJAKEUANGAN

TABEL t dengan signifikansi 5%

Df	Tabel t one tail	Tabel t two tail
1	6.3138	12.7062
2	2.9200	4.3027
3	2.3534	3.1824
4	2.1318	2.7764
5	2.0150	2.5706
6	1.9432	2.4469
7	1.8946	2.3646
8	1.8595	2.3060
9	1.8331	2.2622
10	1.8125	2.2281
11	1.7959	2.2010
12	1.7823	2.1788
13	1.7709	2.1604s
14	1.7613	2.1448
15	1.7531	2.1314
16	1.7459	2.1199
17	1.7396	2.1098
18	1.7341	2.1009
19	1.7291	2.0930
20	1.7247	2.0860
30	1.6973	2.0423
40	1.6839	2.0211
50	1.6759	2.0086
77	1.6649	1.9913
78	1.6646	1.9908
79	1.6644	1.9905
80	1.6641	1.9901
81	1.6639	1.9897
82	1.6636	1.9893
83	1.6634	1.9890
84	1.6632	1.9886
85	1.6630	1.9883
86	1.6628	1.9879
87	1.6626	1.9876
88	1.6624	1.9873
89	1.6622	1.9870
90	1.6620	1.9867
91	1.6618	1.9864
92	1.6616	1.9861
100	1.6601	1.9837

Lampiran xiv

Tabel F dengan signifikansi 5 %

	n = 1	2	3
df = 1	161.4476387	199.5	215.7073453
2	18.51282051	19	19.16429213
3	10.12796448	9.552094496	9.276628154
4	7.708647421	6.94427191	6.591382117
5	6.607890969	5.786135043	5.409451318
6	5.987377584	5.14325285	4.757062664
7	5.591447848	4.737414128	4.346831402
8	5.317655063	4.458970108	4.066180557
9	5.117355008	4.256494729	3.862548358
10	4.964602701	4.102821015	3.708264819
11	4.844335669	3.982297957	3.587433703
12	4.747225336	3.885293835	3.490294821
13	4.667192714	3.805565253	3.410533646
14	4.600109908	3.738891832	3.343888681
15	4.543077123	3.682320344	3.287382108
20	4.351243478	3.492828477	3.098391224
25	4.24169898	3.385189962	2.991240911
30	4.170876757	3.315829501	2.922277194
35	4.121338148	3.267423525	2.874187489
40	4.084745651	3.231726993	2.838745406
45	4.056612342	3.204317292	2.811543517
50	4.034309546	3.182609852	2.79000842
51	4.030392426	3.178799292	2.786228828
52	4.026631222	3.175140971	2.782600438
53	4.023016811	3.171625948	2.779114361
54	4.019540907	3.168245967	2.775762386
55	4.016195438	3.164993396	2.772536925
60	4.001191306	3.150411311	2.758078316
65	3.988559738	3.138141935	2.745915295
70	3.977779289	3.127675601	2.735541477
75	3.968470872	3.118642128	2.726589185
80	3.960352283	3.110766166	2.718785013
85	3.953209117	3.103838661	2.711921434
90	3.946875558	3.097698035	2.705838087
95	3.941221357	3.092217439	2.700409069
100	3.936142779	3.087295893	2.695534261