LAMPIRAN-LAMPIRAN

Lampiran 1: Daftar sampel Bank Persero Konvensional yang terdaftar di BEI tahun 2014-2018

No	Kode	Nama
1	BBNI	PT Bank Negara Indonesia (Persero) Tbk
2	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
3	BBTN	PT Bank Tabungan Negara (Persero) Tbk
4	BMRI	PT Bank Mandiri (Persero) Tbk

Lampiran 2 : Hasil Perhitungan Variabel Kepemilikan Institusional

NAMA BANK	TAHUN	TRIWULAN	KEPEMILIKAN INSTITUSIONAL
BBNI	2014	I	0,594
		II	0,594
		III	0,594
		IV	0,594
	2015	I	0,594
		II	0,594
		III	0,594
		IV	0,594
	2016	I	0,594
		II	0,594
		III	0,594
		IV	0,594
	2017	I	0,594
		II	0,594
		III	0,594
		IV	0,594
	2018	I	0,594
		II	0,594
		III	0,594
		IV	0,594
BRI	2014	I	0,437
		II	0,437
		III	0,437
		IV	0,437
	2015	I	0,437
		II	0,437
		III	0,437
		IV	0,428
	2016	I	0,419
		II	0,427
		III	0,427
		IV	0,427

	2017	I	0,427
		II	0,427
		III	0,427
		IV	2,14
	2018	I	2,14
		II	2,14
		III	2,14
		IV	2,14
BTN	2014	I	1,96
		II	1,96
		III	1,96
		IV	1,96
	2015	I	1,96
		II	1,96
		III	1,96
		IV	1,96
	2016	I	1,96
		II	1,96
		III	1,96
		IV	1,96
	2017	I	1,96
		II	1,96
		III	1,96
		IV	1,96
	2018	I	1,96
		II	1,96
		III	1,96
		IV	1,96
MANDIRI	2014	I	1,39
		II	1,39
		III	1,39
		IV	1,39
	2015	I	1,39
		II	1,39
		III	1,39
		IV	1,39
	2016	I	1,39
		II	1,39

		III	1,39
		IV	1,39
	2017	I	1,39
		II	1,39
		III	1,39
		IV	1,39
	2018	I	1,39
		II	1,39
		III	1,39
		IV	1,39

Lampiran 3 : Perhitungan Variabel Kepemilikan Manajemen

NAMA BANK	TAHUN	TRIWULAN	KEPEMILIKAN MANAJEMEN
BBNI	2014	I	1,88
		II	1,88
		III	1,88
		IV	1,88
	2015	I	1,88
		II	1,88
		III	1,88
		IV	1,88
	2016	I	1,88
		II	1,88
		III	1,88
		IV	1,88
	2017	I	1,88
		II	1,88
		III	1,88
		IV	1,88
	2018	I	1,88
		II	1,88
		III	1,88
		IV	1,88
BRI	2014	I	1,01
		II	1,01
		III	1,01
		IV	1,01
	2015	I	1,01
		II	1,01
		III	1,01
		IV	1,01
	2016	I	1,01
		II	1,01
		III	1,01
		IV	1,01

	2017	I	1,01
		II	1,01
		III	1,01
		IV	1,01
	2018	I	1,01
		II	1,01
		III	1,01
		IV	1,01
BTN	2014	I	0,35
		II	0,35
		III	0,35
		IV	0,35
	2015	I	0,35
		II	0,35
		III	0,35
		IV	0,35
	2016	I	0,35
		II	0,35
		III	0,35
		IV	0,35
	2017	I	0,35
		II	0,35
		III	0,35
		IV	0,35
	2018	I	0,35
		II	0,35
		III	0,35
		IV	0,35
MANDIRI	2014	I	0,61
		II	0,61
		III	0,61
		IV	0,61
	2015	I	0,61
		II	0,61
		III	0,61
		IV	0,61
	2016	I	0,61
		II	0,61

		III	0,61
		IV	0,61
	2017	I	0,61
		II	0,61
		III	0,61
		IV	0,61
	2018	I	0,61
		II	0,61
		III	0,61
		IV	0,61

Lampiran 4 : Perhitungan Variabel Komisaris Independen

NAMA BANK	TAHUN	TRIWULAN	KOMISARIS INDEPENDEN
BBNI	2014	I	2,33
		II	2,67
		III	2,67
		IV	2,67
	2015	I	3,00
		II	2,25
		III	2,25
		IV	2,25
	2016	I	2,67
		II	2,67
		III	2,67
		IV	2,67
	2017	I	2,67
		II	2,67
		III	2,67
		IV	2,67
	2018	I	2,67
		II	2,67
		III	2,67
		IV	2,67
BRI	2014	I	2,67
		II	2,67
		III	2,67
		IV	2,67
	2015	I	2,25
		II	2,25
		III	2,25
		IV	2,00
	2016	I	2,25
		II	2,00
		III	2,25
		IV	2,25

	2017	I	2,25
		II	2,25
		III	2,25
		IV	2,25
	2018	I	2,25
		II	2,25
		III	2,25
		IV	2,25
BTN	2014	I	2,00
		II	2,00
		III	2,00
		IV	1,50
	2015	I	1,75
		II	2,33
		III	2,33
		IV	2,33
	2016	I	2,33
		II	2,33
		III	2,33
		IV	2,33
	2017	I	2,00
		II	2,00
		III	2,00
		IV	2,00
	2018	I	1,75
		II	1,75
		III	1,75
		IV	1,75
MANDIRI	2014	I	2,33
		II	1,75
		III	1,75
		IV	1,75
	2015	I	1,80
		II	1,80
		III	1,75

		IV	2,00
	2016	I	2,00
		II	2,00
		III	2,00
		IV	2,00
	2017	I	2,00
		II	2,33
		III	2,67
		IV	2,67
	2018	I	1,80
		II	1,80
		III	1,75
		IV	2,00

Lampiran 5 : Perhitungan Variabel Komite Audit

NAMA BANK	TAHUN	TRIWULAN	KOMITE AUDIT
BBNI	2014	I	25,0
		II	33,3
		III	33,3
		IV	33,3
	2015	I	33,3
		II	25,0
		III	25,0
		IV	25,0
	2016	I	25,0
		II	25,0
		III	25,0
		IV	25,0
	2017	I	33,3
		II	33,3
		III	25,0
		IV	25,0
	2018	I	33,3
		II	33,3
		III	25,0
		IV	25,0
BRI	2014	I	12,5
		II	12,5
		III	12,5
		IV	16,7
	2015	I	16,7
		II	16,7
		III	16,7
		IV	25,0
	2016	I	16,7
		II	16,7
		III	16,7
		IV	16,7

	2017	I	16,7
		II	16,7
		III	16,7
		IV	16,7
	2018	I	16,7
		II	16,7
		III	16,7
		IV	16,7
BTN	2014	I	25,0
		II	25,0
		III	20,0
		IV	25,0
	2015	I	33,3
		II	33,3
		III	20,0
		IV	20,0
	2016	I	20,0
		II	16,7
		III	16,7
		IV	14,3
	2017	I	14,3
		II	14,3
		III	16,7
		IV	16,7
	2018	I	20,0
		II	16,7
		III	16,7
		IV	14,3
MANDIRI	2014	I	16,7
		II	20,0
		III	16,7
		IV	16,7
	2015	I	20,0
		II	20,0
		III	20,0
		IV	20,0
	2016	I	16,7
		II	20,0

		III	20,0
		IV	16,7
	2017	I	16,7
		II	16,7
		III	16,7
		IV	16,7
	2018	I	16,7
		II	16,7
		III	16,7
		IV	16,7

Lampiran 6 : Perhitungan Variabel Kualitas Kantor Akuntan Publik

NAMA BANK	TAHUN	TRIWULAN	KUALITAS KANTOR AKUNTAN PUBLIK
BBNI	2014	I	1
		II	1
		III	1
		IV	1
	2015	I	1
		II	1
		III	1
		IV	1
	2016	I	1
		II	1
		III	1
		IV	1
	2017	I	1
		II	1
		III	1
		IV	1
	2018	I	1
		II	1
		III	1
		IV	1
BRI	2014	I	1
		II	1
		III	1
		IV	1
	2015	I	1
		II	1
		III	1
		IV	1
	2016	I	1
		II	1
		III	1
		IV	1

	2017	I	1
		II	1
		III	1
		IV	1
	2018	I	1
		II	1
		III	1
		IV	1
BTN	2014	I	0
		II	0
		III	0
		IV	0
	2015	I	0
		II	0
		III	0
		IV	0
	2016	I	0
		II	0
		III	0
		IV	0
	2017	I	0
		II	0
		III	0
		IV	0
	2018	I	0
		II	0
		III	0
		IV	0
MANDIRI	2014	I	1
		II	1
		III	1
		IV	1
	2015	I	1
		II	1
		III	1
		IV	1
	2016	I	1
		II	1

		III	1
		IV	1
	2017	I	1
		II	1
		III	1
		IV	1
	2018	I	1
		II	1
		III	1
		IV	1

Lampiran 7 : Perhitungan Variabel Ukuran Perusahaan

NAMA BANK	TAHUN	TRIWULAN	UKURAN PERUSAHAAN
BBNI	2014	I	19,73
		II	19,83
		III	19,83
		IV	19,85
	2015	I	19,82
		II	19,88
		III	19,94
		IV	20,05
	2016	I	20,05
		II	20,11
		III	20,16
		IV	20,22
	2017	I	20,07
		II	20,26
		III	20,32
		IV	20,38
	2018	I	20,29
		II	20,34
		III	20,38
		IV	20,44
BRI	2014	I	20,24
		II	20,28
		III	20,37
		IV	20,50
	2015	I	20,51
		II	20,47
		III	20,50
		IV	20,59
	2016	I	20,58
		II	20,63
		III	20,65
		IV	20,73
	2017	I	20,72

		II	20,75
		III	20,76
		IV	20,84
	2018	I	20,84
		II	20,87
		III	20,89
		IV	20,98
BTN	2014	I	18,74
		II	18,73
		III	18,77
		IV	18,79
	2015	I	18,82
		II	18,87
		III	18,93
		IV	18,96
	2016	I	19,00
		II	19,06
		III	19,10
		IV	19,18
	2017	I	19,18
		II	19,23
		III	19,26
		IV	19,38
	2018	I	18,38
		II	18,42
		III	18,40
		IV	18,44
MANDIRI	2014	I	20,41
		II	20,46
		III	20,50
		IV	20,57
	2015	I	20,58
		II	20,63
		III	20,62
		IV	20,63
	2016	I	20,63
		II	20,69
		III	20,70

		IV	20,76
	2017	I	20,76
		II	20,79
		III	20,80
		IV	20,84
	2018	I	20,82
		II	20,87
		III	20,83
		IV	20,91

Lampiran 8 : Perhitungan Variabel Integritas Laporan Keuangan

NAMA BANK	TAHUN	TRIWULAN	INTEGRITAS LAPORAN KEUANGAN
BBNI	2014	I	2,76
		II	2,90
		III	3,03
		IV	3,20
	2015	I	3,24
		II	3,20
		III	3,34
		IV	4,14
	2016	I	4,24
		II	4,39
		III	4,60
		IV	4,72
	2017	I	4,73
		II	4,92
		III	5,15
		IV	5,34
	2018	I	5,00
		II	5,08
		III	5,29
		IV	5,61
BRI	2014	I	3,23
		II	3,47
		III	3,73
		IV	3,99
	2015	I	3,92
		II	3,92
		III	3,92
		IV	4,62
	2016	I	4,62
		II	5,46
		III	5,75
		IV	5,75

	2017	I	5,88
		II	6,15
		III	6,47
		IV	6,47
	2018	I	6,55
		II	6,74
		III	7,09
		IV	7,49
BTN	2014	I	1,09
		II	1,11
		III	1,13
		IV	1,17
	2015	I	1,18
		II	1,22
		III	1,26
		IV	1,32
	2016	I	1,38
		II	1,68
		III	1,73
		IV	1,83
	2017	I	1,83
		II	1,90
		III	1,97
		IV	2,07
	2018	I	1,70
		II	1,73
		III	1,79
		IV	1,85
MANDIRI	2014	I	3,85
		II	4,07
		III	4,29
		IV	4,54
	2015	I	4,53
		II	4,73
		III	4,90
		IV	5,17
	2016	I	5,11
		II	6,37

		III	6,61
		IV	6,64
	2017	I	6,57
		II	6,82
		III	7,09
		IV	7,36
	2018	I	7,15
		II	7,36
		III	7,63
		IV	8,01

Lampiran 9 : Output Hasil Pengolahan SPSS 2020

Hasil Uji Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KEPEMILIKAN INSTITUSIONAL	80	.0	2.0	.625	.6033
KEPEMILIKAN MANAJEMEN	80	.0	1.0	.500	.5032
KOMISARIS INDEPENDEN	80	1.0	3.0	1.825	.4141
KOMITE AUDIT	80	12.0	33.0	20.275	6.1417
KUALITAS KANTOR AKP	80	.0	1.0	.750	.4357
UKURAN PERUSAHAAN	80	18.0	20.0	19.512	.7462
INTEGRITAS LAPORAN KEUANGAN	80	1.0	8.0	3.750	2.0158
Valid N (listwise)	80				

Hasil Uji Asumsi Klasik Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.93771265
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.060
Kolmogorov-Smirnov Z		.626
Asymp. Sig. (2-tailed)		.828

a. Test distribution is Normal.

Hasil Uji Asumsi Klasik Multikolineritas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-16.036	6.643		-2.414	.018		
	KEPEMILIKAN INSTITUSIONAL	1.169	.243	.350	4.813	.000	.561	1.781
	KEPEMILIKAN MANAJEMEN	-.379	.354	-.095	-1.071	.288	.380	2.633
	KOMISARIS INDEPENDEN	.251	.312	.052	.805	.423	.723	1.384
	KOMITE AUDIT	.002	.023	.005	.078	.938	.629	1.589
	KUALITAS KANTOR AKP	3.148	.631	.680	4.990	.000	.159	6.272
	UKURAN PERUSAHAAN	.840	.352	.311	2.387	.020	.175	5.724

a. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN

Hasil Uji Asumsi Klasik Autokorelasi Sebelum Transfrom

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.885[a]	.784	.766	.9755	.486

a. Predictors: (Constant), UKURAN PERUSAHAAN, KOMISARIS INDEPENDEN, KOMITE AUDIT, KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN MANAJEMEN, KUALITAS KANTOR AKP

b. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN

Hasil Uji Asumsi Klasik Autokorelasi Sesudah Transfrom

Model Summary[c,d]

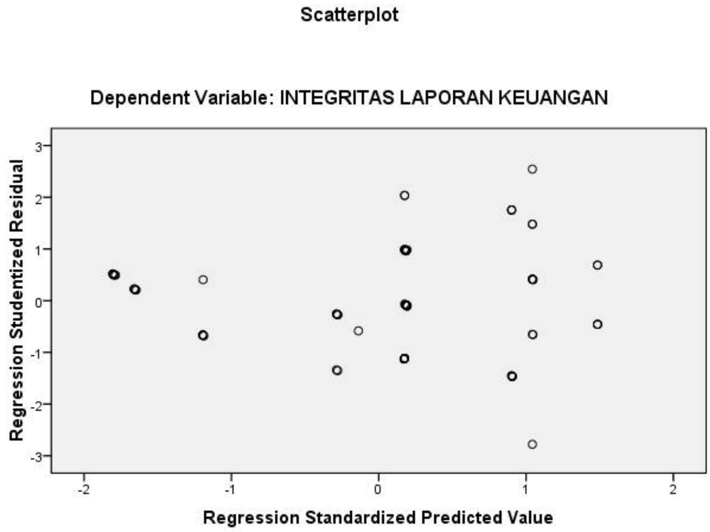
Model	R	R Square[b]	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.744[a]	.553	.548	.62361823	2.002

a. Predictors: Lag_e

b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.

c. Dependent Variable: Unstandardized Residual

Hasil Histogram Hasil Uji Heteroskedastisitas



Hasil Uji Regresi Linier

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-16.036	6.643		-2.414	.018
	KEPEMILIKAN INSTITUSIONAL	1.169	.243	.350	4.813	.000
	KEPEMILIKAN MANAJEMEN	-.379	.354	-.095	-1.071	.288
	KOMISARIS INDEPENDEN	.251	.312	.052	.805	.423
	KOMITE AUDIT	.002	.023	.005	.078	.938
	KUALITAS KANTOR AKP	3.148	.631	.680	4.990	.000
	UKURAN PERUSAHAAN	.840	.352	.311	2.387	.020

a. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN

Hasil Uji-t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-16.036	6.643		-2.414	.018
	KEPEMILIKAN INSTITUSIONAL	1.169	.243	.350	4.813	.000
	KEPEMILIKAN MANAJEMEN	-.379	.354	-.095	-1.071	.288
	KOMISARIS INDEPENDEN	.251	.312	.052	.805	.423
	KOMITE AUDIT	.002	.023	.005	.078	.938
	KUALITAS KANTOR AKP	3.148	.631	.680	4.990	.000
	UKURAN PERUSAHAAN	.840	.352	.311	2.387	.020

a. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN

Hasil Uji f

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	251.535	6	41.922	44.056	.000[a]
	Residual	69.465	73	.952		
	Total	321.000	79			

a. Predictors: (Constant), UKURAN PERUSAHAAN, KOMISARIS INDEPENDEN, KOMITE AUDIT, KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN MANAJEMEN, KUALITAS KANTOR AKP

b. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN

Hasil Uji Koefisien Determinasi R2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.885[a]	.784	.766	.9755	.486

a. Predictors: (Constant), UKURAN PERUSAHAAN, KOMISARIS INDEPENDEN, KOMITE AUDIT, KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN MANAJEMEN, KUALITAS KANTOR AKP

b. Dependent Variable: INTEGRITAS LAPORAN KEUANGAN