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ALDO	Alkindo Naratama Tbk
ALKA	Alakasa Industrindo Tbk
AMIN	Ateliers Mecaniques D'Indonesie Tbk
APLI	Asiaplast Industries Tbk
ASII	Astra International Tbk
BOLT	Garuda Metalindo Tbk
BRNA	Berlina Tbk
BTON	Betonjaya Manunggal Tbk
CPIN	Charoen Pokphand Indonesia Tbk
CPRO	Central Proteina Prima Tbk
DPNS	Duta Pertiwi Nusantara Tbk
ETWA	Eterindo Wahanatama Tbk
GDST	Gunawan Dianjaya Steel Tbk
GGRM	Gudang Garam Tbk
GJTL	Gajah Tunggal Tbk
IMPC	Impack Pratama Industri Tbk
INAI	Indal Aluminium Industry Tbk
INCI	Intanwijaya Internasional Tbk
INDF	Indofood Sukses Makmur Tbk
INDS	Indospring Tbk
KDSI	Kedawung Setia Industrial Tbk
KICI	Kedaung Indah Can Tbk
KINO	Kino Indonesia Tbk

MLIA	Mulia Industrindo Tbk
MYOR	Mayora Indah Tbk
PSDN	Prasidha Aneka Niaga Tbk
PYFA	Pyridam Farma Tbk
SCCO	Supreme Cable Manufacturing & Commerce
SKLT	Sekar Laut Tbk
SMSM	Selamat Sempurna Tbk
SRSN	Indo Acidatama Tbk
SSTM	Sunson Textile Manufacture Tbk
TCID	Mandom Indonesia Tbk
TFCO	Tifico Fiber Indonesia Tbk
TPIA	Chandra Asri Petrochemical Tbk
TRST	Trias Sentosa Tbk
TSPC	Tempo Scan Pacific Tbk
ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
WIIM	Wismilak Inti Makmur Tbk
YPAS	Yanaprima Hastapersada Tbk

2015

KODE	KM	KI	JKI	FPKA	KKA	IFR
ALDO	0.14322	0.58406	0.33333	1.79176	0.33333	0.48718
ALKA	0.19698	0.94913	0.5	1.38629	1	0.66667
AMIN	0.21	0.56778	0.5	0	1	0.66667
APLI	0.25604	0.58804	0.33333	1.38629	1	0.87179
ASII	0.36842	0.91627	0.3	1.94591	1	0.87179
BOLT	0.28	0.72	0.5	1.60944	1	0.5641
BRNA	0.65736	0.66131	0.33333	1.38629	1	0.53846
BTON	0.95833	0.81825	0.5	1.60944	1	0.51282
CPIN	0.23125	0.55534	0.4	1.94591	1	0.41026
CPRO	0.57087	0.62039	0.33333	1.60944	1	0.87179
DPNS	0.57109	0.59867	0.33333	1.38629	1	0.71795
ETWA	0.61964	0.55631	0.33333	1.09861	1	0.41026
GDST	0.13604	0.98001	0.33333	1.60944	1	0.51282
GGRM	0.92003	0.75547	0.5	1.38629	1	0.53846
GJTL	0.94187	0.59619	0.5	1.60944	1	0.71795
IMPC	0.15852	0.00067	0.5	1.38629	1	0.69231
INAI	0.50499	0.77987	0.5	1.38629	1	0.38462
INCI	0.13919	0.02122	0.33333	1.38629	1	0.51282
INDF	0.15717	0.50067	0.375	1.79176	1	0.79487
INDS	0.43527	0.88108	0.33333	0.69315	1	0.71795
KDSI	0.51554	0.75666	0.6	1.38629	1	0.33333
KICI	0.22687	0.83061	0.33333	0.69315	1	0.66667
KINO	0.105	0.79886	0.66667	0.69315	1	0.53846
MLIA	0.06059	0.67586	0.4	2.19722	1	0.33333
MYOR	0.20126	0.33025	0.4	1.60944	0.66667	0.4359
PSDN	0.13924	0.72092	0.33333	1.38629	1	0.51282
PYFA	0.11538	0.53846	0.5	1.38629	1	0.74359
SCCO	0.57667	0.71151	0.33333	1.38629	1	0.58974
SKLT	0.24172	0.97735	0.33333	1.38629	1	0.30769
SMSM	0.83418	0.83813	0.33333	1.38629	1	0.64103
SRSN	0.11594	0.7798	0.375	1.79176	1	0.38462
SSTM	0.8057	0.69536	0.4	1.79176	1	0.23077
TCID	0.13578	0.72152	0.4	1.60944	1	0.53846
TFCO	0.98387	0.98842	0.33333	1.38629	1	0.51282
TPIA	0.59079	0.95779	0.42857	1.79176	1	0.61538
TRST	0.28525	0.56689	0.5	1.79176	1	0.38462
KODE	KM	KI	JKI	FPKA	KKA	IFR
TSPC	0.68222	0.78163	0.4	1.38629	1	0.71795

ULTJ	0.17905	0.44513	0.33333	1.09861	1	0.51282
WIIM	0.24608	0.22478	0.33333	1.38629	1	0.35897
YPAS	0.35172	0.89469	0.33333	1.94591	1	0.41026

2016

KODE	KM	KI	JKI	FPKA	KKA	IFR
ALDO	0.1432	0.5841	0.3333	1.7918	0.3333	0.4872
ALKA	0.0552	0.9083	0.3333	1.3863	1	0.7179
AMIN	0.21	0.5678	0.5	1.3863	1	0.7179
APLI	0.2655	0.588	0.3333	1.3863	1	0.8718
ASII	0.3999	0.9207	0.3	1.9459	1	0.8974
BOLT	0.28	0.72	0.5	1.6094	1	0.5897
BRNA	0.5096	0.6736	0.5	1.3863	1	0.5385
BTON	0.9583	0.8182	0.5	1.3863	1	0.5385
CPIN	0.215	0.5553	0.5	1.9459	1	0.4103
CPRO	0.1977	0.5678	0.4	1.6094	1	0.8718
DPNS	0.5711	0.5987	0.3333	1.3863	1	0.7179
ETWA	0.6196	0.5563	0.4	1.3863	1	0.4103
GDST	0.136	0.98	0.3333	1.6094	1	0.5128
GGRM	0.6729	0.7555	0.5	1.3863	1	0.5385
GJTL	0.1128	0.5962	0.3333	1.7918	1	0.7179
IMPC	0.1649	0.8619	0.3333	1.7918	1	0.6923
INAI	0.7065	0.7799	0.5	1.3863	1	0.4103
INCI	0.3358	0.0211	0.3333	1.3863	1	0.5641
INDF	0.1572	0.5007	0.375	1.7918	1	0.7949
INDS	0.4353	0.8811	0.3333	0.6931	1	0.7692
KDSI	0.1019	0.7567	0.5	1.3863	1	0.3333
KICI	0.2269	0.8306	0.3333	1.3863	1	0.6667
KINO	0.1057	0.7989	0.5	1.3863	1	0.5385
MLIA	0.2777	0.6759	0.4	2.1972	1	0.3333
MYOR	0.2522	0.5907	0.4	1.6094	0.6667	0.4359
PSDN	0.1392	0.7209	0.3333	1.3863	1	0.5128
PYFA	0.2308	0.5385	0.5	1.3863	1	0.7436
SCCO	0.5767	0.7115	0.3333	1.3863	1	0.5897
SKLT	0.2417	0.9773	0.3333	1.3863	1	0.3077
SMSM	0.7996	0.8372	0.3333	1.3863	1	0.641
SRSN	0.1159	0.7251	0.375	1.3863	1	0.3846
SSTM	0.366	0.4099	0.4	1.7918	1	0.2308
TCID	0.1422	0.7215	0.4	1.6094	1	0.5385

TFCO	0.9839	0.9884	0.3333	1.3863	1	0.5128
TPIA	0.5802	0.9578	0.4286	2.0794	1	0.6154
TRST	0.714	0.5669	0.5	1.7918	1	0.3846
KODE	KM	KI	JKI	FPKA	KKA	IFR
TSPC	0.5954	0.7842	0.5	1.3863	1	0.7179
ULTJ	0.1149	0.3709	0.3333	1.0986	1	0.5128
WIIM	0.2484	0.441	0.3333	1.7918	1	0.359
YPAS	0.3517	0.8947	0.3333	1.9459	1	0.4103

2017

KODE	KM	KI	JKI	FPKA	KKA	IFR
ALDO	0.14322	0.58406	0.33333	1.79176	0.33333	0.53846
ALKA	0.13239	0.93069	0.33333	1.38629	1	0.71795
AMIN	0.21	0.56778	0.5	1.38629	1	0.74359
APLI	0.26728	0.58804	0.33333	1.38629	1	0.87179
ASII	0.39992	0.89552	0.36364	1.94591	1	0.89744
BOLT	0.28	0.72	0.33333	1.60944	1	0.71795
BRNA	0.50959	0.67119	0.4	1.38629	1	0.53846
BTON	0.95833	0.81825	0.5	1.38629	1	0.53846
CPIN	0.31931	0.55534	0.33333	1.94591	1	0.46154
CPRO	0.9093	0.55205	0.5	1.60944	1	0.87179
DPNS	0.57109	0.59867	0.33333	1.38629	1	0.71795
ETWA	0.61964	0.55631	0.4	1.38629	1	0.4359
GDST	0.13604	0.98001	0.5	1.38629	1	0.51282
GGRM	0.67289	0.75547	0.5	1.38629	1	0.53846
GJTL	0.11279	0.59617	0.33333	1.60944	1	0.71795
IMPC	0.17002	0.92248	0.5	1.38629	1	0.69231
INAI	0.88307	0.70931	0.5	1.38629	1	0.41026
INCI	0.33581	0.02195	0.33333	1.38629	1	0.64103
INDF	0.15717	0.50067	0.375	1.79176	1	0.79487
INDS	0.43527	0.88108	0.33333	0.69315	1	0.76923
KDSI	0.10319	0.78442	0.5	1.38629	1	0.38462
KICI	0.22687	0.83355	0.33333	1.09861	1	0.66667
KINO	0.10569	0.80214	0.5	1.38629	1	0.53846
MLIA	0.85965	0.67586	0.4	2.19722	1	0.35897
MYOR	0.2522	0.59071	0.4	1.60944	0.66667	0.4359
PSDN	0.45822	0.64323	0.33333	1.38629	1	0.51282
PYFA	0.23077	0.53846	0.5	1.79176	1	0.74359
SCCO	0.47856	0.71151	0.33333	1.38629	1	0.58974
SKLT	0.76807	0.94057	0.33333	1.38629	1	0.30769
SMSM	0.79806	0.83672	0.5	1.38629	1	0.64103

SRSN	0.34513	0.37311	0.375	1.60944	1	0.38462
SSTM	0.36599	0.40994	0.4	1.79176	1	0.23077
TCID	0.14224	0.72199	0.4	1.60944	1	0.53846
TFCO	0.11684	0.67245	0.33333	1.38629	1	0.51282
TPIA	0.91916	0.8683	0.42857	1.94591	1	0.61538
TRST	0.62686	0.56689	0.33333	1.79176	1	0.38462
KODE	KM	KI	JKI	FPKA	KKA	IFR
TSPC	0.45089	0.78925	0.4	1.38629	1	0.71795
ULTJ	0.33844	0.3686	0.33333	1.09861	1	0.51282
WIIM	0.38027	0.05143	0.33333	1.38629	1	0.35897
YPAS	0.35172	0.89469	0.33333	2.07944	1	0.41026

2018

KODE	KM	KI	JKI	FPKA	KKA	IFR
ALDO	0.14322	0.58406	0.33333	1.79176	0.33333	0.5641
ALKA	0.13239	0.93069	0.33333	1.38629	1	0.71795
AMIN	0.21	0.56778	0.5	1.38629	1	0.74359
APLI	0.26728	0.58804	0.33333	1.38629	1	0.87179
ASII	0.05765	0.88549	0.36364	1.94591	1	0.89744
BOLT	0.28	0.72	0.33333	1.60944	1	0.71795
BRNA	0.50959	0.67047	0.4	1.38629	1	0.58974
BTON	0.09583	0.79861	0.5	1.38629	1	0.53846
CPIN	0.36285	0.55534	0.33333	1.94591	1	0.46154
CPRO	0.61774	0.33559	0.33333	1.60944	1	0.87179
DPNS	0.59071	0.66673	0.33333	1.38629	1	0.71795
ETWA	0.61964	0.55631	0.5	1.38629	1	0.46154
GDST	0.13066	0.88884	0.33333	1.38629	1	0.58974
GGRM	0.67289	0.75547	0.5	1.38629	1	0.53846
GJTL	0.01126	0.59617	0.3	1.60944	1	0.71795
IMPC	0.17141	0.89813	0.5	1.38629	1	0.69231
INAI	0.93325	0.70868	0.33333	1.38629	1	0.41026
INCI	0.33615	0.02162	0.33333	1.38629	1	0.64103
INDF	0.1664	0.50067	0.375	1.60944	1	0.79487
INDS	0.43527	0.88108	0.33333	0.69315	1	0.76923
KDSI	0.99095	0.78442	0.33333	1.38629	1	0.38462
KICI	0.22687	0.88082	0.33333	1.38629	1	0.66667
KINO	0.10728	0.80228	0.5	1.38629	1	0.53846
MLIA	0.85965	0.67586	0.4	2.07944	1	0.35897
MYOR	0.2522	0.59071	0.4	1.60944	0.66667	0.4359
PSDN	0.45822	0.64323	0.33333	1.38629	1	0.51282
PYFA	0.29956	0.53846	0.5	1.79176	1	0.74359

SCCO	0.47856	0.71151	0.33333	1.38629	1	0.58974
SKLT	0.86241	0.94057	0.33333	1.38629	1	0.30769
SMSM	0.79849	0.83569	0.5	1.38629	1	0.64103
SRSN	0.2903	0.42254	0.375	1.38629	1	0.38462
SSTM	0.36599	0.40994	0.4	1.79176	1	0.23077
TCID	0.12583	0.72204	0.4	1.60944	1	0.53846
TFCO	0.11689	0.67245	0.5	1.38629	1	0.51282
TPIA	0.13819	0.8683	0.42857	2.07944	1	0.61538
TRST	0.62686	0.56689	0.33333	1.79176	1	0.38462
KODE	KM	KI	JKI	FPKA	KKA	IFR
TSPC	0.45089	0.79905	0.5	1.38629	1	0.71795
ULTJ	0.34344	0.36295	0.33333	1.38629	1	0.51282
WIIM	0.38027	0.05524	0.33333	1.79176	1	0.35897
YPAS	0.35172	0.89469	0.33333	1.94591	1	0.41026

2019

KODE	KM	KI	JKI	FPKA	KKA	IFR
ALDO	0.14322	0.58406	0.33333	1.79176	0.33333	0.5641
ALKA	0.13239	0.93069	0.33333	1.38629	1	0.71795
AMIN	0.21	0.56778	0.5	1.38629	1	0.74359
APLI	0.28498	0.58804	0.33333	1.38629	1	0.87179
ASII	0.6058	0.87261	0.36364	1.94591	1	0.89744
BOLT	0.28	0.72	0.33333	1.60944	1	0.71795
BRNA	0.50959	0.67084	0.4	1.38629	1	0.58974
BTON	0.95833	0.79861	0.5	1.38629	1	0.53846
CPIN	0.36285	0.55534	0.33333	1.94591	1	0.46154
CPRO	0.61782	0.33559	0.33333	1.60944	1	0.87179
DPNS	0.59071	0.66673	0.5	1.38629	1	0.71795
ETWA	0.61964	0.55667	0.5	1.38629	1	0.4359
GDST	0.13066	0.88884	0.33333	1.38629	1	0.64103
GGRM	0.67289	0.75547	0.5	1.38629	1	0.53846
GJTL	0.11256	0.59625	0.42857	1.60944	1	0.71795
IMPC	0.17183	0.89813	0.5	1.38629	1	0.69231
INAI	0.99474	0.70868	0.33333	1.38629	1	0.41026
INCI	0.3373	0.01367	0.33333	1.38629	1	0.64103
INDF	0.15717	0.50067	0.375	1.94591	1	0.79487
INDS	0.40203	0.88108	0.33333	0.69315	1	0.79487
KDSI	0.09904	0.78442	0.33333	1.38629	1	0.38462
KICI	0.22687	0.89347	0.33333	1.38629	1	0.66667
KINO	0.99779	0.80228	0.5	1.38629	1	0.53846
MLIA	0.26697	0.6498	0.4	1.94591	1	0.35897

MYOR	0.25228	0.59071	0.4	1.60944	0.66667	0.4359
PSDN	0.04582	0.64323	0.33333	1.38629	1	0.51282
PYFA	0.29956	0.53846	0.5	1.79176	1	0.74359
SCCO	0.47856	0.71151	0.33333	1.38629	1	0.58974
SKLT	0.86241	0.94057	0.33333	1.38629	1	0.30769
SMSM	0.79805	0.83265	0.5	1.38629	1	0.64103
SRSN	0.27928	0.4414	0.33333	1.38629	1	0.38462
SSTM	0.36599	0.40994	0.4	1.79176	1	0.23077
TCID	0.12583	0.72204	0.5	1.60944	1	0.53846
TFCO	0.11689	0.67245	0.5	1.79176	1	0.51282
TPIA	0.17163	0.91192	0.42857	2.19722	1	0.61538
TRST	0.06269	0.56689	0.33333	1.79176	1	0.38462
KODE	KM	KI	JKI	FPKA	KKK	IFR
TSPC	0.45867	0.80441	0.5	1.38629	1	0.71795
ULTJ	0.36014	0.36295	0.5	1.38629	1	0.51282
WIIM	0.37865	0.05076	0.33333	1.60944	1	0.35897
YPAS	0.35172	0.89469	0.33333	1.94591	1	0.41026

Statistik Deskriptif

	KEPEMILIKAN_ MANAJERIAL	KEPEMILIKAN_ I NSTITUSIONAL	JUMLAH_KOMI SARIS_INDEPE N DEN	PERTEMUAN_K OMITE_AUDIT	KOMPETENSI_ KOMITE_AUDIT	IFR
N Valid	200	200	200	200	200	200
Mean	,3869	,6740	,3957	5,0050	,9667	,5702
Std. Deviation	,26144	,20961	,07663	2,05819	,13400	,16502
Minimum	,01	,01	,30	1,00	,33	,23
Maximum	1,00	,99	,67	11,00	1,00	,90

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		200
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,15782652
Most Extreme Differences	Absolute	,051
	Positive	,042
	Negative	-,051
Test Statistic		,051
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Uji Multikolinearitas

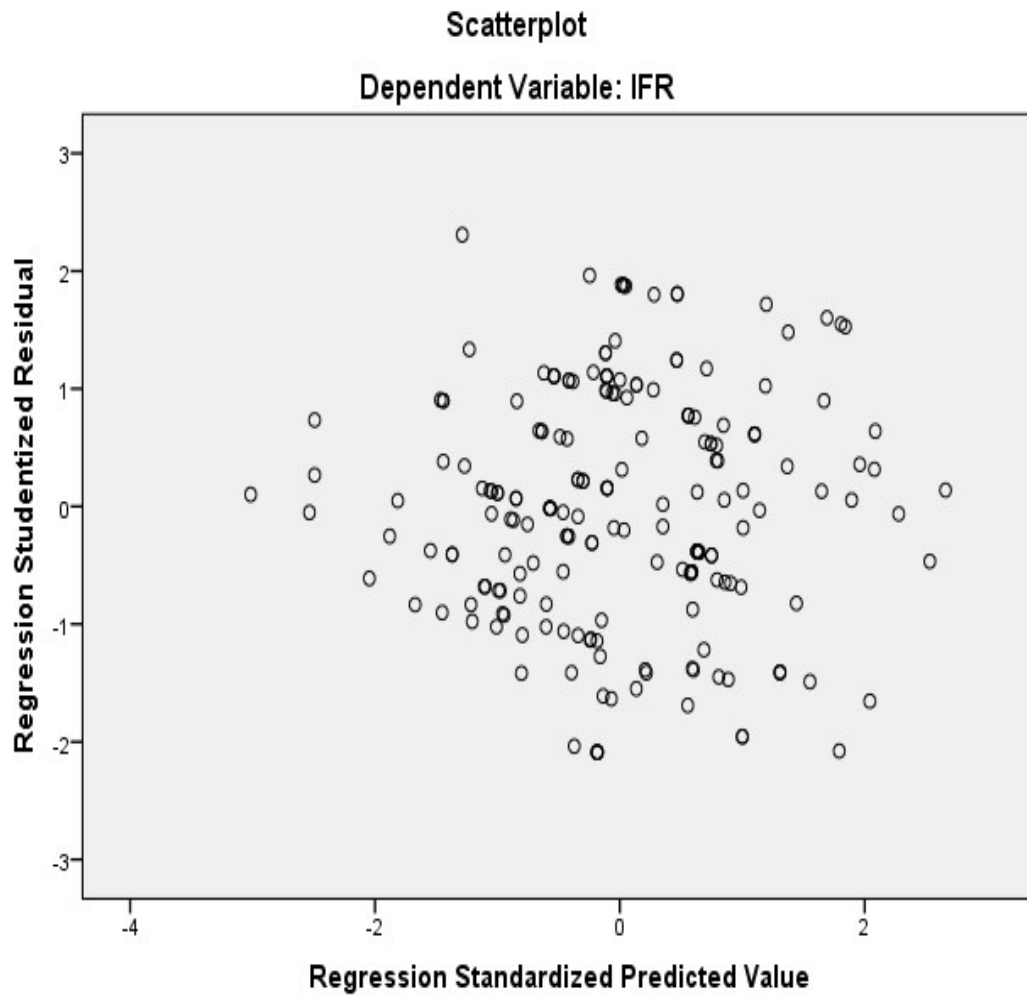
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,269	,113		2,385	,018		
KEPEMILIKAN_ MANAJERIAL	-,095	,045	-,150	-2,121	,035	,937	1,067
KEPEMILIKAN_ INSTITUSIONAL	,113	,055	,143	2,054	,041	,969	1,032

JUMLAH_KOMISARIS_INDEPENDEN	-,059	,151	-,027	-,389	,698	,958	1,044
KOMPETENSI_KOMITE_AUDIT	,233	,087	,190	2,669	,008	,935	1,070
PERTEMUAN_KOMITE_AUDIT	,012	,006	,147	2,071	,040	,933	1,072

a. Dependent Variable: IFR

Uji heterokedastisitas



Uji autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,292 ^a	,085	,062	,15985	1,610

a. Predictors: (Constant), PERTEMUAN_KOMITE_AUDIT, KEPEMILIKAN_INSTITUSIONAL, JUMLAH_KOMISARIS_INDEPENDEN, KEPEMILIKAN_MANAJERIAL, KOMPETENSI_KOMITE_AUDIT

b. Dependent Variable: IFR

Runs Test

	Unstandardized Residual
Test Value ^a	,00020
Cases < Test Value	100
Cases >= Test Value	100
Total Cases	200
Number of Runs	96
Z	-,709
Asymp. Sig. (2-tailed)	,478

a. Median

Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,269	,113		2,385	,018
KEPEMILIKAN_MANAJERIAL	-,095	,045	-,150	-2,121	,035
KEPEMILIKAN_INSTITUSIONAL	,113	,055	,143	2,054	,041
JUMLAH_KOMISARIS_INDEPENDEN	-,059	,151	-,027	-,389	,698
PERTEMUAN_KOMITE_AUDIT	,012	,006	,147	2,071	,040
KOMPETENSI_KOMITE_AUDIT	,233	,087	,190	2,669	,008

a. Dependent Variable: IFR

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,462	5	,092	3,620	,004 ^b
	Residual	4,957	194	,026		
	Total	5,419	199			

a. Dependent Variable: IFR

b. Predictors: (Constant), KOMPETENSI_KOMITE_AUDIT, KEPEMILIKAN_INSTITUSIONAL, JUMLAH_KOMISARIS_INDEPENDEN, KEPEMILIKAN_MANAJERIAL, PERTEMUAN_KOMITE_AUDIT

Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,269	,113		2,385	,018
	KEPEMILIKAN_MANAJERIAL	-,095	,045	-,150	-2,121	,035
	KEPEMILIKAN_INSTITUSIONAL	,113	,055	,143	2,054	,041
	JUMLAH_KOMISARIS_INDEPENDEN	-,059	,151	-,027	-,389	,698
	PERTEMUAN_KOMITE_AUDIT	,012	,006	,147	2,071	,040
	KOMPETENSI_KOMITE_AUDIT	,233	,087	,190	2,669	,008

a. Dependent Variable: IFR

Koefisien determinansi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,292 ^a	,085	,062	,15985

a. Predictors: (Constant), KOMPETENSI_KOMITE_AUDIT, KEPEMILIKAN_INSTITUSIONAL, JUMLAH_KOMISARIS_INDEPENDEN, KEPEMILIKAN_MANAJERIAL, PERTEMUAN_KOMITE_AUDIT

b. Dependent Variable: IFR