

LAMPIRAN 1

DAFTAR NAMA PERUSAHAAN SAMPEL

No.	Nama Perusahaan	Kode Perusahaan
1	PT. Darya-Varia Laboratoria Tbk.	DVLA
2	PT. Indofarma Tbk.	INAF
3	PT. Kimia Farma Tbk.	KAEF
4	PT. Kalbe Farma Tbk.	KLBF
5	PT. Merck Tbk.	MERK
6	PT. Pyridam Farma Tbk.	PYFA
7	PT. Merck Sharp Dohme Pharma Tbk.	SCPI
8	PT. Taisho Pharmaceutical Indonesia Tbk.	SQBB
9	PT. Tempo Scan Pacific Tbk.	TSPC
10	PT. Akasha Wira International Tbk.	ADES
11	PT. Mustika Ratu Tbk.	MRAT
12	PT. Martina Berto Tbk.	MBTO
13	PT. Mandom Indonesia Tbk.	TCID
14	PT. Unilever Indonesia Tbk.	UNVR
15	PT. Tiga Pilar Sejahtera Food Tbk.	AISA
16	PT. Tri Banyan Tirta Tbk.	ALTO
17	PT. Wilmar Cahaya Indonesia Tbk.	CEKA
18	PT. Delta Djakarta Tbk.	DLTA
19	PT. Indofood CBP Sukses Makmur Tbk.	ICBP
20	PT. Indofood Sukses Makmur Tbk.	INDF
21	PT. Multi Bintang Indonesia Tbk.	MLBI
22	PT. Mayora Indah Tbk.	MYOR
23	PT. Prasadha Aneka Niaga Tbk.	PSDN
24	PT. Nippon Indosari Corpindo Tbk.	ROTI
25	PT. Sekar Bumi Tbk.	SKBM
26	PT. Sekar Laut Tbk.	SKLT
27	PT. Siantar Top Tbk.	STTP
28	PT. Ultrajaya Milk Industry & Trading Co. Tbk.	ULTJ
29	PT. Chitose Internasional Tbk.	CINT
30	PT. Kedaung Indah Can Tbk.	KICI
31	PT. Gudang Garam Tbk.	GGRM
32	PT. Hanjaya Mandala Sampoerna Tbk.	HMSP
33	PT. Bentoel Internasional Investama Tbk.	RMBA

LAMPIRAN 2
ANALISIS DATA PERUSAHAAN

Tahun	Nama Perusahaan	Profitabilitas	Good Corporate Governance				CETR
			Kepemilikan Institusional	Komisaris Independen	Kualitas Audit	Komite Audit	
2014	PT. Darya-Varia Laboratoria Tbk.	0.0655	0.9213	0.3333	1	1.333333	0.4598
2014	PT. Indofarma Tbk.	0.0009	0.9371	0.3333	0	1	0.3870
2014	PT. Kimia Farma Tbk.	0.0797	0.9003	0.4000	0	1	0.1459
2014	PT. Kalbe Farma Tbk.	0.1707	0.5650	0.3333	1	1	2.3506
2014	PT. Merck Tbk.	0.2532	0.8665	0.3333	1	1	0.3494
2014	PT. Pyridam Farma Tbk.	0.0154	0.5385	0.3333	0	1	0.4406
2014	PT. Merck Sharp Dohme Pharma Tbk.	-0.0474	0.9871	0.3333	1	1	-0.5213
2014	PT. Taisho Pharmaceutical Indonesia Tbk.	0.3600	0.9800	0.3333	1	1	0.0267
2014	PT. Tempo Scan Pacific Tbk.	0.1045	0.7851	0.7500	0	1	0.5794
2014	PT. Akasha Wira International Tbk.	0.0614	0.9152	0.3333	0	1	0.2406
2014	PT. Mustika Ratu Tbk.	0.0148	0.8017	0.3333	0	1	0.1941
2014	PT. Martina Berto Tbk.	0.0047	0.6682	0.3333	0	0.666667	1.1485
2014	PT. Mandom Indonesia Tbk.	0.0941	0.7215	0.3333	1	1.333333	0.2770
2014	PT. Unilever Indonesia Tbk.	0.4018	0.8499	0.8000	1	1	0.2345
2014	PT. Tiga Pilar Sejahtera Food Tbk.	0.0513	0.6200	0.2000	0	1.333333	0.0747
2014	PT. Tri Banyan Tirta Tbk.	-0.0082	0.8300	0.3333	0	1	-1.5294
2014	PT. Wilmar Cahaya Indonesia Tbk.	0.0319	0.8702	0.3333	1	1	0.3432
2014	PT. Delta Djakarta Tbk.	0.2904	0.8167	0.4000	1	1	0.2658
2014	PT. Indofood CBP Sukses Makmur Tbk.	0.1016	0.8000	0.4285	1	1	0.3212
2014	PT. Indofood Sukses Makmur Tbk.	0.0599	0.5007	0.3750	1	1	0.3783
2014	PT. Multi Bintang Indonesia Tbk.	0.3563	0.8400	0.5000	1	1	0.3152

Tahun	Nama Perusahaan	Profitabilitas	Good Corporate Governance				CETR
			Kepemilikan Institusional	Komisaris Independen	Kualitas Audit	Komite Audit	
2014	PT. Mayora Indah Tbk.	0.0398	0.3300	0.4000	0	1	1.2160
2014	PT. Prasadha Aneka Niaga Tbk.	-0.0454	0.6300	0.3333	1	1	-1.2838
2014	PT. Nippon Indosari Corpindo Tbk.	0.0880	0.7100	0.3333	1	1	0.1902
2014	PT. Sekar Bumi Tbk.	0.1372	0.8100	0.3333	0	1	0.3052
2014	PT. Sekar Laut Tbk.	0.0497	0.9600	0.3333	0	1	0.2721
2014	PT. Siantar Top Tbk.	0.0726	0.5700	0.3333	0	1	0.3175
2014	PT. Ultrajaya Milk Industry & Trading Co. Tbk.	0.0971	0.4700	0.3333	0	1	0.3352
2014	PT. Chitose Internasional Tbk.	0.0695	0.7000	0.5000	0	1	0.3026
2014	PT. Kedaung Indah Can Tbk.	0.0486	0.7200	0.3333	0	1	0.3566
2014	PT. Gudang Garam Tbk.	0.0927	0.7555	0.5000	1	1	0.2276
2014	PT. Hanjaya Mandala Sampoerna Tbk.	0.3587	0.9800	0.5000	1	1	0.2918
2014	PT. Bantoel Internasional Investama Tbk.	-0.2223	0.9977	0.6000	1	1	-0.1487
2015	PT. Darya-Varia Laboratoria Tbk.	0.0784	0.9213	0.3333	1	1	0.2442
2015	PT. Indofarma Tbk.	0.0043	0.9371	0.3333	0	1	0.0081
2015	PT. Kimia Farma Tbk.	0.0782	0.9003	0.4000	0	1	0.2017
2015	PT. Kalbe Farma Tbk.	0.1502	0.5650	0.4285	1	1	0.2574
2015	PT. Merck Tbk.	0.2222	0.8665	0.3333	1	1	0.2894
2015	PT. Pyridam Farma Tbk.	0.0193	0.5385	0.5000	0	1	0.3526
2015	PT. Merck Sharp Dohme Pharma Tbk.	0.0922	0.9871	0.3333	1	1	0.3573
2015	PT. Taisho Pharmaceutical Indonesia Tbk.	0.3200	0.9800	0.3333	1	1	0.3015
2015	PT. Tempo Scan Pacific Tbk.	0.0842	0.7851	0.7500	0	1	0.6470
2015	PT. Akasha Wira International Tbk.	0.0503	0.9152	0.3333	0	1	0.2872
2015	PT. Mustika Ratu Tbk.	0.0021	0.8017	0.3333	0	1	0.6722
2015	PT. Martina Berto Tbk.	-0.0217	0.6682	0.3333	0	0.666667	-0.2105

Tahun	Nama Perusahaan	Profitabilitas	Good Corporate Governance				CETR
			Kepemilikan Institusional	Komisaris Independen	Kualitas Audit	Komite Audit	
2015	PT. Mandom Indonesia Tbk.	0.2615	0.7215	0.4000	1	1.333333	0.0902
2015	PT. Unilever Indonesia Tbk.	0.3720	0.8499	0.8000	1	1	0.2440
2015	PT. Tiga Pilar Sejahtera Food Tbk.	0.0412	0.6304	0.2000	0	1.333333	0.1339
2015	PT. Tri Banyan Tirta Tbk.	-0.0206	0.8300	0.3333	0	1	-0.0140
2015	PT. Wilmar Cahaya Indonesia Tbk.	0.0717	0.9200	0.3333	1	1	0.1963
2015	PT. Delta Djakarta Tbk.	0.1850	0.8167	0.4000	1	1	0.2767
2015	PT. Indofood CBP Sukses Makmur Tbk.	0.1101	0.8000	0.6777	1	1	0.2968
2015	PT. Indofood Sukses Makmur Tbk.	0.0404	0.5007	0.3750	1	1	0.4703
2015	PT. Multi Bintang Indonesia Tbk.	0.2365	0.8178	0.4300	1	1	0.2707
2015	PT. Mayora Indah Tbk.	0.1102	0.3300	0.4000	0	1	0.1265
2015	PT. Prasadha Aneka Niaga Tbk.	-0.0687	0.7400	0.3333	1	1	-0.4347
2015	PT. Nippon Indosari Corpindo Tbk.	0.1000	0.7100	0.3333	1	1	0.2017
2015	PT. Sekar Bumi Tbk.	0.0525	0.8000	0.3333	0	1	0.4556
2015	PT. Sekar Laut Tbk.	0.0532	0.9700	0.3333	0	1	0.5644
2015	PT. Siantar Top Tbk.	0.0967	0.5700	0.3333	0	1	0.2208
2015	PT. Ultrajaya Milk Industry & Trading Co. Tbk.	0.1478	0.4500	0.3333	0	1	0.1594
2015	PT. Chitose Internasional Tbk.	0.0770	0.7000	0.3300	0	1	0.3100
2015	PT. Kedaung Indah Can Tbk.	-0.0971	0.7400	0.3333	0	1	-0.8677
2015	PT. Gudang Garam Tbk.	0.1016	0.7555	0.5000	1	1	0.2119
2015	PT. Hanjaya Mandala Sampoerna Tbk.	0.2726	0.9250	0.4000	1	1	0.2745
2015	PT. Bentoel Internasional Investama Tbk.	-0.1294	0.9977	0.8000	1	1	-0.6442
2016	PT. Darya-Varia Laboratoria Tbk.	0.0875	0.9213	0.4285	1	1	0.1901
2016	PT. Indofarma Tbk.	-0.0205	0.9371	0.3333	0	1	-0.0102
2016	PT. Kimia Farma Tbk.	0.0413	0.9003	0.4000	0	1	0.1899

Tahun	Nama Perusahaan	Profitabilitas	Good Corporate Governance				CETR
			Kepemilikan Institusional	Komisaris Independen	Kualitas Audit	Komite Audit	
2016	PT. Kalbe Farma Tbk.	0.1182	0.5650	0.4285	1	1	2.4349
2016	PT. Merck Tbk.	0.1761	0.8665	0.3333	1	1	0.3181
2016	PT. Pyridam Farma Tbk.	0.0177	0.5385	0.5000	0	1.333333	0.3225
2016	PT. Merck Sharp Dohme Pharma Tbk.	0.1092	0.9871	0.6777	1	1	0.1220
2016	PT. Taisho Pharmaceutical Indonesia Tbk.	0.3400	0.9800	0.3333	1	1	0.2318
2016	PT. Tempo Scan Pacific Tbk.	0.0715	0.7851	0.5000	0	1	0.6487
2016	PT. Akasha Wira International Tbk.	0.0429	0.9152	0.3333	0	1	0.1115
2016	PT. Mustika Ratu Tbk.	-0.0116	0.8017	0.3333	0	1	-0.6200
2016	PT. Martina Berto Tbk.	0.0126	0.6682	0.3333	0	1.333333	0.1948
2016	PT. Mandom Indonesia Tbk.	0.0662	0.7215	0.4000	1	1	0.1514
2016	PT. Unilever Indonesia Tbk.	0.3816	0.8499	0.8000	1	1	0.2411
2016	PT. Tiga Pilar Sejahtera Food Tbk.	0.0476	0.6304	0.4000	0	1.333333	0.0669
2016	PT. Tri Banyan Tirta Tbk.	0.0027	0.8300	0.3333	0	1	0.0345
2016	PT. Wilmar Cahaya Indonesia Tbk.	0.0907	0.9200	0.3333	1	1	0.2510
2016	PT. Delta Djakarta Tbk.	0.1520	0.8167	0.4000	1	1	0.2612
2016	PT. Indofood CBP Sukses Makmur Tbk.	0.1047	0.8000	0.5000	1	1	0.3068
2016	PT. Indofood Sukses Makmur Tbk.	0.0444	0.5007	0.3750	1	1	0.3627
2016	PT. Multi Bintang Indonesia Tbk.	0.2860	0.8178	0.5700	1	1	0.1913
2016	PT. Mayora Indah Tbk.	0.0742	0.5907	0.4000	0	1	0.2900
2016	PT. Prasadha Aneka Niaga Tbk.	-0.0096	0.7400	0.3333	1	1	-0.9749
2016	PT. Nippon Indosari Corpindo Tbk.	0.0728	0.6900	0.3333	1	1	0.2735
2016	PT. Sekar Bumi Tbk.	0.0236	0.8247	0.3333	0	0.666667	0.5622
2016	PT. Sekar Laut Tbk.	0.0390	0.8400	0.3333	0	0.666667	0.3190
2016	PT. Siantar Top Tbk.	0.0456	0.6476	0.5000	0	1	0.2082

Tahun	Nama Perusahaan	Profitabilitas	Good Corporate Governance				CETR
			Kepemilikan Institusional	Komisaris Independen	Kualitas Audit	Komite Audit	
2016	PT. Ultrajaya Milk Industry & Trading Co. Tbk.	0.1392	0.3709	0.3333	0	1	0.2714
2016	PT. Chitose Internasional Tbk.	0.0318	0.7000	0.5000	0	1	0.3445
2016	PT. Kedaung Indah Can Tbk.	-0.0018	0.7400	0.3333	0	1	-1.3800
2016	PT. Gudang Garam Tbk.	0.0732	0.7555	0.5000	1	1	0.2694
2016	PT. Hanjaya Mandala Sampoerna Tbk.	0.3002	0.9250	0.4000	1	1	0.2249
2016	PT. Bantoel Internasional Investama Tbk.	-0.1152	0.9977	0.5000	1	1	-0.1132

LAMPIRAN 3
DAFTAR SAMPEL YANG DI OUTLIER

Tahun	Nama Perusahaan	Profitabilitas	Good Corporate Governance				CETR
			Kepemilikan Institusional	Komisaris Independen	Kualitas Audit	Komite Audit	
2014	PT. Prasadha Aneka Niaga Tbk.	-0.0454	0.6300	0.3333	1	1	-1.2838
2014	PT. Tri Banyan Tirta Tbk.	-0.0082	0.8300	0.3333	0	1	-1.5294
2014	PT. Kalbe Farma Tbk.	0.1707	0.5650	0.3333	1	1	2.3506
2016	PT. Kalbe Farma Tbk.	0.1182	0.5650	0.4285	1	1	2.4349

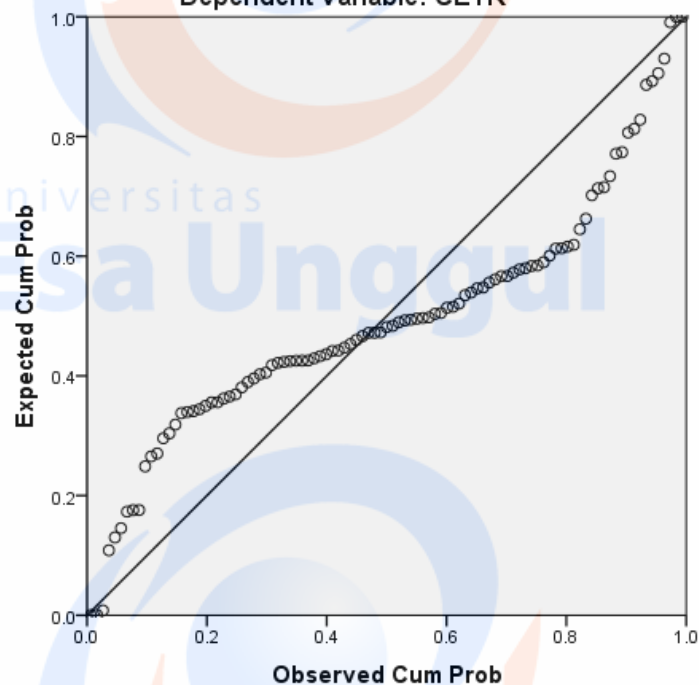
LAMPIRAN 4
HASIL OUTPUT SPSS 21

1. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	99	-.2223	.4018	.092691	.1176764
INSTITUSIONAL	99	.3300	.9977	.771359	.1608126
INDEPENDEN	99	.2000	.8000	.407300	.1257904
KUALITAS	99	0	1	.52	.502
KOMITE	99	.6667	1.3333	1.013468	.1158542
CETR	99	-1.5294	2.4349	.274940	.4898223
Valid N (listwise)	99				

2. Hasil Pengujian Sebelum Outlier

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: CETR



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.45726008
	Absolute	.196
Most Extreme Differences	Positive	.196
	Negative	-.182
Kolmogorov-Smirnov Z		1.952
Asymp. Sig. (2-tailed)		.001

a. Test distribution is Normal.

b. Calculated from data.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.359 ^a	.129	.082	.4693911	.129	2.743	5	93	.023	1.970

a. Predictors: (Constant), KOMITE, ROA, INSTITUSIONAL, INDEPENDEN, KUALITAS

b. Dependent Variable: CETR

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.022	5	.604	2.743	.023 ^b
	Residual	20.491	93	.220		
	Total	23.513	98			

a. Dependent Variable: CETR

b. Predictors: (Constant), KOMITE, ROA, INSTITUSIONAL, INDEPENDEN, KUALITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1.470	.528		2.782	.007					
	ROA	1.028	.448	.247	2.292	.024	.159	.231	.222	.807	1.239
	INSTITUSIONAL	-.788	.311	-.259	-2.538	.013	-.247	-.255	-.246	.901	1.110
	INDEPENDEN	-.075	.397	-.019	-.188	.851	-.016	-.020	-.018	.902	1.109
	KUALITAS	-.110	.108	-.113	-1.017	.312	-.095	-.105	-.098	.760	1.316
	KOMITE	-.587	.415	-.139	-1.415	.160	-.103	-.145	-.137	.973	1.028

a. Dependent Variable: CETR

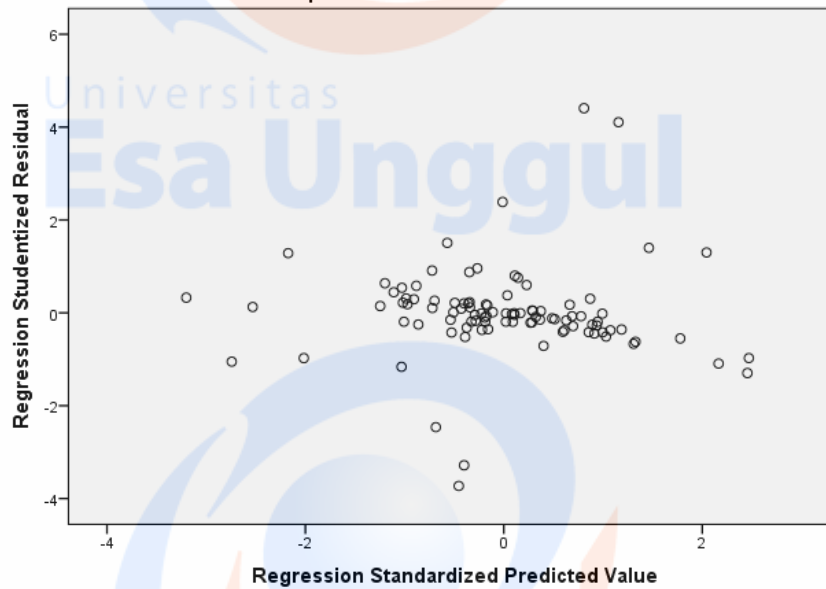
Casewise Diagnostics^a

Case Number	Std. Residual	CETR	Predicted Value	Residual
4	3.990	2.3506	.477872	1.8727283
16	-3.674	-1.5294	.195181	-1.7245814
23	-3.171	-1.2838	.204523	-1.4883231
70	4.299	2.4349	.416794	2.0181061

a. Dependent Variable: CETR

Scatterplot

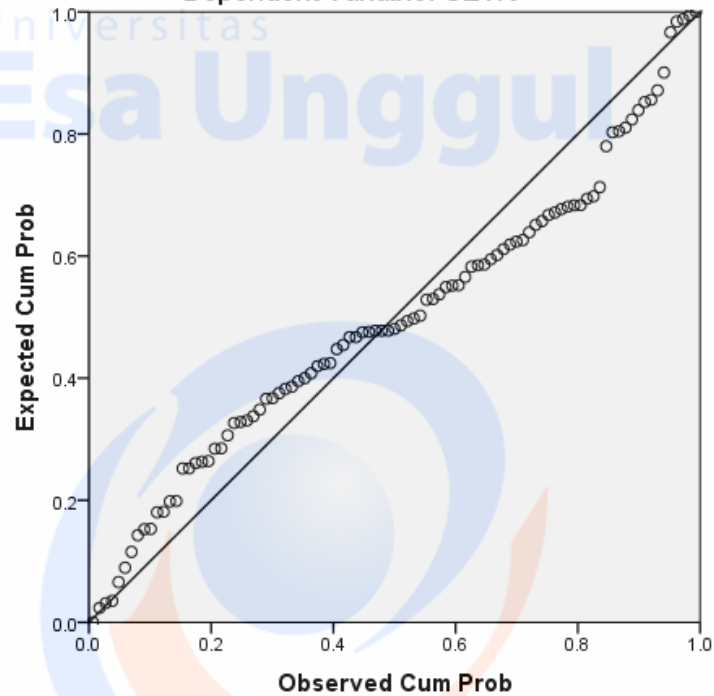
Dependent Variable: CETR



3. Hasil Pengujian Setelah Outlier

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: CETR



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		95
Normal Parameters ^{a,b}	Mean	-.0071361
	Std. Deviation	.28651457
	Absolute	.133
Most Extreme Differences	Positive	.133
	Negative	-.118
Kolmogorov-Smirnov Z		1.294
Asymp. Sig. (2-tailed)		.070

a. Test distribution is Normal.

b. Calculated from data.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.455 ^a	.207	.163	.2806695	.207	4.658	5	89	.001	1.816

a. Predictors: (Constant), KOMITE, ROA, INSTITUSIONAL, INDEPENDEN, KUALITAS

b. Dependent Variable: CETR

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.835	5	.367	4.658	.001 ^b
	Residual	7.011	89	.079		
	Total	8.846	94			

a. Dependent Variable: CETR

b. Predictors: (Constant), KOMITE, ROA, INSTITUSIONAL, INDEPENDEN, KUALITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1.082	.322		3.357	.001					
	ROA	.686	.272	.265	2.520	.014	.083	.258	.238	.804	1.244
	INSTITUSIONAL	-.356	.193	-.186	-1.839	.069	-.247	-.191	-.174	.869	1.150
	INDEPENDEN	-.060	.239	-.025	-.250	.803	-.064	-.026	-.024	.902	1.109
	KUALITAS	-.211	.068	-.346	-3.122	.002	-.313	-.314	-.295	.725	1.379
	KOMITE	-.467	.249	-.180	-1.878	.064	-.165	-.195	-.177	.968	1.033

a. Dependent Variable: CETR

