

LAMPIRAN 1**DAFTAR NAMA PERUSAHAAN INDUSTRI FARMASI TAHUN 2013-2017**

No	Nama perusahaan	Kode
1	Darya-Varia Laboratoria Tbk.	DVLA
2	Kimia Farma Tbk.	KAEF
3	Indofarma (persero) Tbk.	INAF
4	Kalbe Farma Tbk.	KLBF
5	Merck Tbk.	MERK TBK
6	Pyridam Farma Tbk	PYFA
7	Merck Sharp Dohme Pharma Tbk.	SCPI
8	Tempo Scan Pasific Tbk.	TSPC
9	Industri Jamu dan Farmasi Sido Muncul Tbk.	SIDO

LAMPIRAN 2

DATA KOMITE AUDIT PERUSAHAAN INDUSTRI FARMASI TAHUN 2013-2017.

TAHUN	KODE	Anggota KA	Jumlah anggota KA
2013	DVLA	4	4.00
2014		3	3.00
2015		3	3.00
2016		3	3.00
2017		3	3.00
2013	INAF	6	6.00
2014		3	3.00
2015		2	2.00
2016		2	2.00
2017		2	2.00
2013	KAEF	3	3.00
2014		3	3.00
2015		3	3.00
2016		3	3.00
2017		3	3.00
2013	KLBF	3	3.00
2014		3	3.00
2015		3	3.00
2016		3	3.00
2017		3	3.00
2013	MERK	3	3.00
2014		2	2.00
2015		3	3.00
2016		3	3.00
2017		3	3.00
2013	PYFA	4	4.00
2014		3	3.00
2015		3	3.00
2016		3	3.00
2017		3	3.00
2013	SCPI	2	2.00
2014		3	3.00
2015		3	3.00
2016		3	3.00
2017		3	3.00
2013	TSPC	3	3.00
2014		4	4.00
2015		4	4.00
2016		4	4.00
2017		3	3.00
2013	SIDO	3	3.00
2014		3	3.00
2015		3	3.00
2016		3	3.00
2017		3	3.00

LAMPIRAN 4**DATA KEPEMILIKAN INSTITUSIONAL****PERUSAHAAN INDUSTRI FARMASI TAHUN 2013-2017.**

TAHUN	KODE	Saham institusi
2013	DVLA	92.13
2014		92.13
2015		92.13
2016		92.13
2017		92.13
2013	INAF	80.66
2014		80.66
2015		80.66
2016		80.66
2017		80.66
2013	KAEF	90.03
2014		90.03
2015		90.03
2016		90.03
2017		90.03
2013	KLBF	56.63
2014		56.71
2015		56.68
2016		56.50
2017		56.78
2013	MERK	86.65
2014		86.65
2015		86.65
2016		86.65
2017		86.65
2013	PYFA	53.85
2014		53.85
2015		53.85
2016		53.85
2017		53.85
2013	SCPI	98.71
2014		98.71
2015		98.71
2016		98.71
2017		98.71
2013	TSPC	77.52
2014		78.16
2015		78.16
2016		78.42
2017		78.92
2013	SIDO	81.00
2014		81.00
2015		81.02
2016		81.00
2017		81.00

LAMPIRAN 5**DATA KEPEMILIKAN MANAJERIAL****PERUSAHAAN INDUSTRI FARMASI TAHUN 2013-2017.**

TAHUN	KODE	Saham Manajerial
2013		0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013	DVLA	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013		0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013	INAF	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013		0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013	KAEF	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013		0.01
2014		0.01
2015		0.01
2016		0.01
2017		0.01
2013	KLBF	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013		0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013	MERK	0.00
2014		0.00
2015		29.96
2016		29.96
2017		29.96
2013	PYFA	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013		0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013	SCPI	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013		0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013	TSPC	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013		0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00
2013	SIDO	0.00
2014		0.00
2015		0.00
2016		0.00
2017		0.00

DATA MANAJEMEN LABA**PERUSAHAAN INDUSTRI FARMASI TAHUN 2013-2017.**

TAHUN	KODE	<i>Discretionary Accruals</i>
2013		-364,281.66
2014		-411,655.87
2015		-359,107.49
2016		-502,358.75
2017		DVLA
2013		-232,751,483.03
2014		18,465,442,630.26
2015		638,928,344.44
2016		529,263,892.32
2017		INAF
2013		-1,047,730,418,212.68
2014		-1,374,956,972,981.81
2015		-4,027,356,104,148.36
2016		6,128,858,238,968.55
2017		KAEF
2013		405,090,639,015.95
2014		-2,162,002,855,250.63
2015		-673,336,930,243.58
2016		-1,505,318,746,122.83
2017		KLBF
2013		-89,060,307,452.31
2014		-22,298,905,689.69
2015		1,345,325,530.63
2016		-467,484,343.24
2017		MERK
2013		916,469,521,912.67
2014		22,918,599,604.58
2015		-4,778,159,897.64
2016		-2,214,727,006.46
2017		PYFA
2013		-69,441,395.11
2014		-9,539,590,690.89
2015		-4,462,552,546.33
2016		15,291,622,101.33
2017		SCPI
2013		7,728,884.17
2014		-10,651,640.52
2015		-3,286,042,088.63
2016		-5,276,804,043.08
2017		TSPC
2013		258,246,224,621.53
2014		-89,422,179,357,866.40
2015		-2,337,839,063,271.63
2016		-2,520,722,871,740.06
2017		SIDO

LAMPIRAN 6

HASIL OUTPUT SPSS

Tabel 4.2
Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kom_Audit	45	2.00	6.00	3.0667	.65366
Kom_Indep	45	16.67	66.67	47.6087	13.21918
Kep_Insti	45	53.85	98.71	79.7700	14.59645
Kep_Mnjr	45	.00	29.96	1.9985	7.55747
Mnj_Laba	45	.00	1.00	.3333	.47673
Valid N (listwise)	45				

Sumber: Data diolah

Uji *Hormes and Goodness of Fit*

Tabel 4.3
Hasil uji *Hosmer and Goodness of Fit*

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	12.474	6	.052

Sumber data diolah

Uji *overall model fit*

Tabel 4.4
Tabel 2 Likelihood step 0
Block 0 : Beginning Block

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	57.293	-.667
	2	57.286	-.693
	3	57.286	-.693

Sumber : Data diolah

Tabel 4.5
Tabel 2 Likelihood step 1
Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients					
		Constant	Kom_Audit	Kom_Indep	Kep_Insti	Kep_Mnjr	
Step 1	1	52.146	3.689	-.724	-.009	-.020	-.064
	2	51.266	5.062	-1.068	-.012	-.023	-.102
	3	51.092	5.311	-1.133	-.012	-.024	-.136
	4	51.032	5.318	-1.134	-.012	-.024	-.171
	5	51.010	5.319	-1.134	-.012	-.024	-.205
	6	51.001	5.320	-1.134	-.012	-.024	-.242
	7	50.997	5.321	-1.134	-.012	-.024	-.285
	8	50.994	5.322	-1.135	-.012	-.024	-.354
	9	50.983	5.329	-1.135	-.012	-.024	-.661
	10	44.869	12.404	-1.428	-.030	-.085	-321.253
	11	44.553	14.864	-1.636	-.037	-.103	-407.915
	12	44.550	15.141	-1.662	-.038	-.105	-416.692
	13	44.550	15.144	-1.663	-.038	-.105	-416.792
	14	44.550	15.144	-1.663	-.038	-.105	-416.792

Hasil Uji omnibus

Tabel 4.6
Hasil Uji Omnibus

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	12.737	4	.013
Block	12.737	4	.013
Model	12.737	4	.013

Sumber : Data diolah

Uji Wald

Tabel 4.7
Hasil Uji Wald

Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1 ^a Kom_Audit	-1.663	.867	3.677	1	.055	.190
Kom_Indep	-.038	.030	1.544	1	.214	.963
Kep_Insti	-.105	.049	4.661	1	.031	.900
Kep_Mnjr	-416.792	183.599	5.153	1	.023	.000
Constant	15.144	6.379	5.637	1	.018	3776377.121

Sumber: data diolah

Uji Koefesien Determinasi

Tabel 4.8
Nagelkerke R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	44.550 ^a	.247	.342

Sumber : data diolah