

Lampiran

Lampiran 1

Daftar Perusahaan Sektor Industri tekstil & garmen periode 2010 - 2012

NO	KODE	PERUSAHAAN	TAHUN		
			2010	2011	2012
1	ADMG	Polychem Indonesia Tbk	√	√	√
2	ARGO	Argo Pantes Tbk	√	√	√
3	CNTX	Century Textile Tbk	√	√	√
4	ERTX	Eratex Djaya Tbk	√	√	√
5	ESTI	Ever Shine Textile Industry Tbk	√	√	√
6	HDTX	Pan Asia Indosyntec Tbk	√	√	√
7	INDR	Indo Rama Synthetic Tbk	√	√	√
8	KARW	Karwell Indonesia Tbk	√	√	
9	MYTX	Apac Citra Centertex Tbk	√	√	√
10	PAFI	Pan Asia Filament Tbk	√	√	√
11	PBRX	Pan Brothers Tbk	√	√	√
12	POLY	Asia Pasific Fibers Tbk	√	√	√
13	RDTX	Roda Vivatex	√	√	√
14	RICY	Ricky Putra Globalindo Tbk	√	√	√
15	SSTM	Sunson Textile Manufactured Tbk	√	√	√

16	UNIT	Nusantara Inti Corpora Tbk	√	√	√
17	UNTX	Unitex Tbk	√	√	√
18	TRIS	Trisula International Tbk		√	√
19	TFCO	Tifico Fiber Indonesia Tbk	√	√	√
		Jumlah	18	19	18
		total populasi industri tekstil & garmen 2010-2012 = 55 Perusahaan			

Lampiran 2

Daftar perusahaan yang menjadi sampel

No	Kode perusahaan	Nama perusahaan
1	ARGO	Argo Pantas Tbk
2	ERTX	Eratex Djaya Tbk
3	ESTI	Ever Shine Textile Industry Tbk
4	INDR	Indo Rama Synthetic Tbk
5	MYTX	Apac Citra Centertex Tbk
6	PBRX	Pan Brothers Tbk
7	POLY	Asia Pasific Fibers Tbk
8	RDTX	Roda Vivatex Tbk
9	RICY	Ricky Putra Globalindo Tbk
10	SSTM	Sunson Textile Manufactured Tbk
11	UNIT	Nusantara Inti Corpora Tbk
12	UNTX	Unitex Tbk

Lampiran 3

Data Hasil Penelitian Kepemilikan Manajerial Periode 2010-2012

Kepemiikan manajerial				
No	kode emiten	jumlah shm beredar	total saham	jumlah (X1)
1	argo (2010)	183392250	335557450	54.65
2	argo(2011)	183392250	335557450	54.65
3	argo (2012)	183457250	335557450	54.67
4	ertx (2010)	59618000	98236000	60.69
5	ertx (2011)	111691574	146312474	76.34
6	ertx (2012)	125166574	146312474	85.55
7	esti (2010)	1462561588	2015208720	72.58
8	esti(2011)	1462561588	2015208720	72.58
9	esti (2012)	1462561588	2015208720	72.58
10	indr (2010)	402867714	654351707	61.57
11	indr (2011)	387250714	654351707	59.18
12	indr (2012)	387250714	654351707	59.18
13	mytx (2010)	1169275594	1466666577	79.72
14	mytx (2011)	1169275594	1466666577	79.72
15	mytx (2012)	1169275544	1466666577	79.72
16	pbrx (2010)	270077080	445440000	60.63
17	pbrx (2011)	1657750640	3063861660	

				54.11
18	pbrx (2012)	1624897640	3065612208	53.00
19	poly (2010)	2288606669	2376907950	96.29
20	poly (2011)	2288606669	2376907950	96.29
21	poly (2012)	2407452066	2495753347	96.46
22	Rdtx (2010)	219005200	268800000	81.48
23	Rdtx (2011)	220322700	268800000	81.97
24	Rdtx (2012)	220322700	268800000	81.97
25	ricy (2010)	308287600	641717510	48.04
26	ricy (2011)	308287600	641717510	48.04
27	ricy (2012)	308287600	641717510	48.04
28	sstm (2010)	1047525097	1170909181	89.46
29	sstm (2011)	1041026597	1170909181	88.91
30	sstm (2012)	1068375097	1170909181	91.24
31	unit (2010)	41323425	75422200	54.79
32	unit (2011)	41323425	75422200	54.79
33	unit (2012)	41323425	75422200	54.79
34	untx (2010)	7050195	8068500	87.38
35	untx (2011)	7050195	8068500	87.38
36	untx (2012)	7050195	8068500	87.38

Lampiran 4

Data Hasil Penelitian Kepemilikan Institusional Periode 2010-2012

no	kode emiten	jumlah shm phk mnjmn	total saham	jumlah (X2)
1	argo (2010)	8054500	335557450	2.40
2	argo(2011)	8054500	335557450	2.40
3	argo (2012)	8054500	335557450	2.40
4	ertx (2010)	0	0	
5	ertx (2011)	0	0	-
6	ertx (2012)	0	0	-
7	esti (2010)	0	0	-
8	esti(2011)	0	0	-
9	esti (2012)	0	0	-
10	indr (2010)	0	0	-
11	indr (2011)	0	0	-
12	indr (2012)	0	0	-
13	mytx (2010)	0	0	-
14	mytx (2011)	0	0	-
15	mytx (2012)	0	0	-
16	pbrx (2010)	0	0	-
17	pbrx (2011)	0	0	-
18	pbrx (2012)	0	0	

				-
19	poly (2010)	0	0	-
20	poly (2011)	0	0	-
21	poly (2012)	0	0	-
22	Rdtx (2010)	0	0	-
23	Rdtx (2011)	2753000	268800000	1.02
24	Rdtx (2012)	2753000	268800000	1.02
25	ricy (2010)	0	0	
26	ricy (2011)	0	0	
27	ricy (2012)	0	0	
28	sstm (2010)	87832084	1170909181	7.50
29	sstm (2011)	94330584	1170909181	8.06
30	sstm (2012)	66982084	1170909181	5.72
31	unit (2010)	0	0	
32	unit (2011)	0	0	
33	unit (2012)	0	0	
34	untx (2010)	500	8068500	0.01
35	untx (2011)	1000	8068500	0.01
36	untx (2012)	1000	8068500	0.01

Lampiran 5

Data hasil perhitungan dewan komisaris independen periode 2010-2012

dewan komisaris				
no	kode emiten	jmlh komisaris idpndn	jumlah komisaris	jumlah (X3)
1	argo (2010)	2	5	40.00
2	argo(2011)	2	5	40.00
3	argo (2012)	2	5	40.00
4	ertx (2010)	1	3	33.33
5	ertx (2011)	1	3	33.33
6	ertx (2012)	2	4	50.00
7	esti (2010)	2	3	66.67
8	esti(2011)	2	3	66.67
9	esti (2012)	2	3	66.67
10	indr (2010)	2	5	40.00
11	indr (2011)	2	5	40.00
12	indr (2012)	2	5	40.00
13	mytx (2010)	2	4	50.00
14	mytx (2011)	2	4	50.00
15	mytx (2012)	2	4	50.00
16	pbrx (2010)	1	3	33.33
17	pbrx (2011)	1	3	

				33.33
18	pbrx (2012)	1	3	33.33
19	poly (2010)	2	6	33.33
20	poly (2011)	2	6	33.33
21	poly (2012)	2	6	33.33
22	Rdtx (2010)			
23	Rdtx (2011)			
24	Rdtx (2012)			
25	ricy (2010)	1	3	33.33
26	ricy (2011)	1	3	33.33
27	ricy (2012)	1	3	33.33
28	sstm (2010)	2	6	33.33
29	sstm (2011)	2	6	33.33
30	sstm (2012)	2	6	33.33
31	unit (2010)	1	2	50.00
32	unit (2011)	1	2	50.00
33	unit (2012)	1	2	50.00
34	untx (2010)	1	4	25.00
35	untx (2011)	1	4	25.00
36	untx (2012)	1	4	25.00

Lampiran 6

Data hasil jumlah komite audit

no	kode emiten	jmlh komite audit
1	argo (2010)	3
2	argo(2011)	3
3	argo (2012)	3
4	ertx (2010)	3
5	ertx (2011)	3
6	ertx (2012)	3
7	esti (2010)	3
8	esti(2011)	3
9	esti (2012)	3
10	indr (2010)	3
11	indr (2011)	3
12	indr (2012)	3
13	mytx (2010)	4
14	mytx (2011)	4
15	mytx (2012)	4
16	pbrx (2010)	3
17	pbrx (2011)	3
18	pbrx (2012)	3
19	poly (2010)	3
20	poly (2011)	3
21	poly (2012)	3
22	Rdtx (2010)	2
23	Rdtx (2011)	2
24	Rdtx (2012)	2
25	ricy (2010)	3
26	ricy (2011)	3
27	ricy (2012)	3
28	sstm (2010)	3
29	sstm (2011)	3
30	sstm (2012)	3
31	unit (2010)	1
32	unit (2011)	3
33	unit (2012)	3

34	untx (2010)	3
35	untx (2011)	3
36	untx (2012)	3

Lampiran 7

Data Hasil jumlah Dewan Direksi

no	kode emiten	jumlah dewan direksi
1	argo (2010)	5
2	argo(2011)	4
3	argo (2012)	4
4	ertx (2010)	4
5	ertx (2011)	3
6	ertx (2012)	4
7	esti (2010)	3
8	esti(2011)	3
9	esti (2012)	3
10	indr (2010)	3
11	indr (2011)	3
12	indr (2012)	3
13	mytx (2010)	3
14	mytx (2011)	3
15	mytx (2012)	3
16	pbrx (2010)	6
17	pbrx (2011)	6
18	pbrx (2012)	6
19	poly (2010)	4
20	poly (2011)	4
21	poly (2012)	4
22	Rdtx (2010)	4

23	Rdtx (2011)	4
24	Rdtx (2012)	4
25	ricy (2010)	4
26	ricy (2011)	3
27	ricy (2012)	4
28	sstm (2010)	3
29	sstm (2011)	3
30	sstm (2012)	3
31	unit (2010)	2
32	unit (2011)	2
33	unit (2012)	2
34	untx (2010)	7
35	untx (2011)	7
36	untx (2012)	7

Lampiran 8

Data hasil perhitungan manajemen laba (Modified Jones)

kode emiten	NDA	ta/at-1	dact (tact/at-1)-nda
ARGO (2010)	0.126405372	-0.007983793	-0.134389165
ERTX (2010)	0.423759597	0.130605213	-0.293154384
ESTI (2010)	0.129298469	-0.000979701	-0.13027817
INDR (2010)	0.342436955	-0.064785296	-0.407222252
MYTX (2010)	0.12149377	0.159079139	0.03758537
PBRX (2010)	0.021990669	0.075526217	0.053535548
POLY (2010)	0.108254186	-0.487277701	-0.595531888
RDTX (2010)	0.116043902	0.030659299	-0.085384603
RICY (2010)	0.113299435	-0.036985816	-0.150285251
SSTM (2010)	0.080303161	-0.007761077	-0.088064238
UNIT (2010)	0.178737941	-0.08178786	-0.260525801
UNTX (2010)	0.343084026	0.375450692	0.032366666
ARGO (2011)	0.17304946	-0.041530708	-0.214580168
ERTX (2011)	0.460254929	1.209253035	0.748998106
ESTI (2011)	0.129298469	0.000979701	-0.128318768
INDR (2011)	0.094934758	0.069325709	-0.025609048
MYTX (2011)	0.111152683	-0.061645869	-0.172798552
PBRX (2011)	0.206242528	0.339522889	0.133280361

POLY (2011)	0.085632963	0.854756886	0.769123923
RDTX (2011)	0.110260773	-0.045895636	-0.156156409
RICY (2011)	0.084538361	-0.005487025	-0.090025386
SSTM (2011)	0.098017134	-0.076837448	-0.174854582
UNIT (2011)	0.178740189	-0.083976503	-0.262716691
UNTX (2011)	0.389205652	0.375450692	-0.013754961
ARGO (2012)	0.051769889	-0.091251009	-0.143020898
ERTX (2012)	0.721523044	0.066802388	-0.654720656
ESTI (2012)	0.116796114	-0.07943846	-0.196234575
INDR (2012)	0.050652612	-0.089597441	-0.140250053
MYTX (2012)	0.008506166	-0.046976205	-0.055482372
PBRX (2012)	0.15100173	0.176305184	0.025303454
POLY (2012)	0.004513917	-0.10288194	-0.107395857
RDTX (2012)	0.084499048	-0.064652321	-0.149151368
RICY (2012)	0.128439743	-0.041570026	-0.170009769
SSTM (2012)	0.124911182	-0.092632301	-0.217543483
UNIT (2012)	0.194026333	-0.034479627	-0.22850596
UNTX (2012)	0.198329308	-0.036133795	-0.234463103

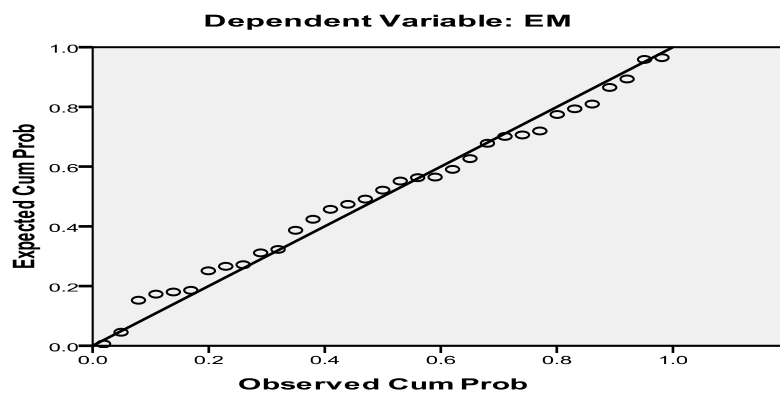
Lampiran 10

Hasil Output SPSS Statistik

Descriptive Statistics

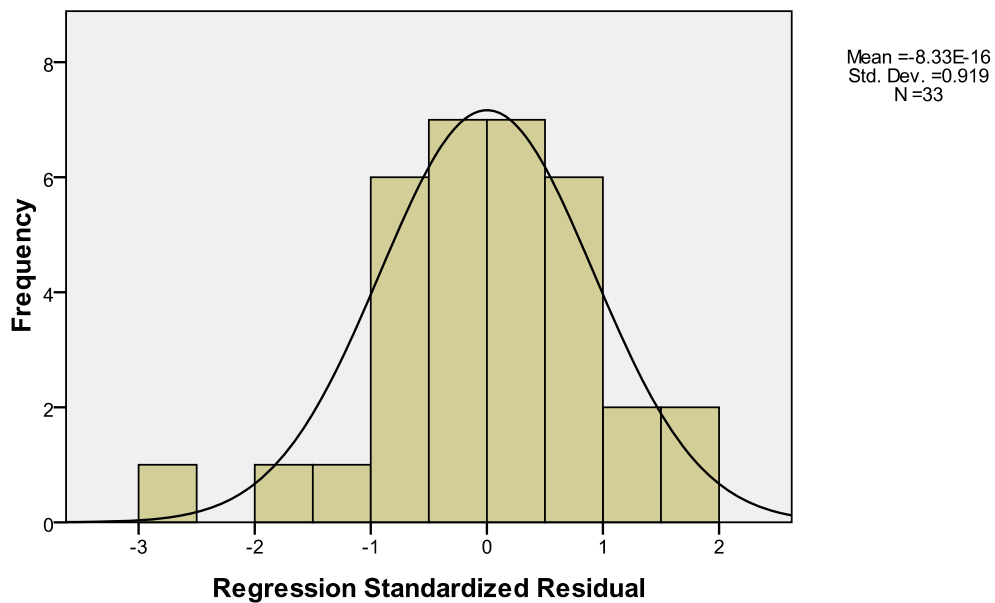
	N	Minimum	Maximum	Mean	Std. Deviation
EM	33	-.40	.13	-.1239	.11116
KM	33	48.04	96.46	69.9339	15.87969
KI	33	.00	8.06	.9258	2.12876
UDD	33	2.00	7.00	3.9091	1.42223
KDKI	33	.00	66.67	36.8173	16.21000
KA	33	1.00	4.00	2.6667	.81650
Valid N (listwise)	33				

Normal P-P Plot of Regression Standardized Residual



Histogram

Dependent Variable: EM



Hasil Uji Multikolinearitas

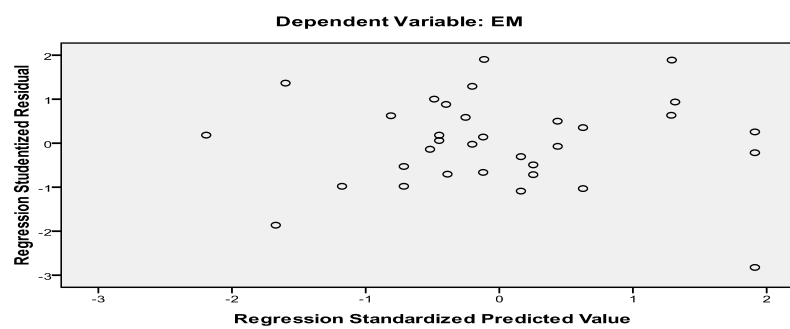
Coefficients^a

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
1 (Constant)	.002		
KM	.679	.813	1.231
KI	.825	.837	1.195
UDD	.017	.729	1.371
KDKI	.947	.714	1.401
KA	.024	.922	1.085

Coefficients^a

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
1 (Constant)	.002		
KM	.679	.813	1.231
KI	.825	.837	1.195
UDD	.017	.729	1.371
KDKI	.947	.714	1.401
KA	.024	.922	1.085

a. Dependent Variable: EM

Scatterplot**Model Summary^b**

Model	Durbin-Watson
	1

a. Predictors: (Constant), KA, KM, KDKI, KI, UDD

Model Summary^b

Model	Durbin-Watson
	1

a. Predictors: (Constant), KA, KM, KDKI, KI, UDD

b. Dependent Variable: EM

N	k = 5	
	dL	dU
33	1,1270	1,8128

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.153	5	.031	3.405	.016 ^a
	Residual	.242	27	.009		
	Total	.395	32			

a. Predictors: (Constant), KA, KM, KDKI, KI, UDD

b. Dependent Variable: EM

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	-.415	.120		-3.464
	KM	.000	.001	.037	.223
	KI	-.004	.009	-.069	-.419
	UDD	.035	.014	.448	2.539
	KDKI	8.134E-5	.001	.012	.066
	KA	.051	.021	.376	2.393

a. Dependent Variable: EM