

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 Pantes 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**

KEPEMILIKAN MANAJERIAL				
NO	KODE EMITEN	JUMLAH SAHAM BEREDAR	TOTAL SAHAM	JUMLAH (X1)
1	argo (2010)	8054500	335557450	240.03
2	argo(2011)	8054500	335557450	240.03
3	argo (2012)	183392250	335557450	5465.30
4	ertx (2010)	59618000	98236000	6068.85
5	ertx (2011)	0	146312474	0.00
6	ertx (2012)	0	146312474	0.00
7	esti (2010)	0	2015208720	0.00
8	esti(2011)	0	2015208720	0.00
9	esti (2012)	0	2015208720	0.00
10	indr (2010)	402867714	654351707	6156.75
11	indr (2011)	0	654351707	0.00
12	indr (2012)	0	654351707	0.00
13	mytx (2010)	862000000	1466666377	5877.27
14	mytx (2011)	150	1466666377	0.00
15	mytx (2012)	150	1466666377	0.00
16	pbrx (2010)	0	445440000	0.00
17	pbrx (2011)	0	3063861660	0.00
18	pbrx (2012)	0	3065612208	0.00
19	poly (2010)	2157211950	2376907950	9075.71
20	poly (2011)	0	2376907950	0.00
21	poly (2012)	0	2276057347	0.00
22	Rdtx (2010)	219005200	268800000	8147.51
23	Rdtx (2011)	2753000	268800000	102.42
24	Rdtx (2012)	2753000	268800000	102.42
25	ricy (2010)	0	641717510	0.00
26	ricy (2011)	0	641717510	0.00
27	ricy (2012)	0	641717510	0.00
28	sstm (2010)	87832084	1170909181	750.12

29	sstm (2011)	1041026597	1170909181	8890.75
30	sstm (2012)	65982084	117090981	5635.11
31	unit (2010)	0	75422200	0.00
32	unit (2011)	0	75422200	0.00
33	unit (2012)	0	75422200	0.00
34	untx (2010)	0	8068500	0.00
35	untx (2011)	1000	8068500	1.24
36	untx (2012)	1452919	8067500	1800.95

Lampiran 4**Data Hasil Penelitian Kepemilikan Institusional Periode 2010-2012**

NO	KODE EMITEN	JUMLAH SAHAM BEREDAR	TOTAL SAHAM	JUMLAH (X2)
1	argo (2010)	159792250	335557450	47.62%
2	argo(2011)	159792250	335557450	47.62%
3	argo (2012)	8290500	335557450	2.47%
4	ertx (2010)	12000	98236000	0.01%
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)	251483993	654351707	38.43%
11	indr (2011)	387250714	654351707	59.18%
12	indr (2012)	387250714	654351707	59.18%
13	mytx (2010)	307275544	1466666577	20.95%
14	mytx (2011)	1169275394	1466666577	79.72%
15	mytx (2012)	1169275394	1466666577	79.72%
16	pbrx (2010)	270477080	445440000	60.72%
17	pbrx (2011)	1657750640	3063861660	54.11%
18	pbrx (2012)	1624897640	3065612208	53.00%
19	poly (2010)	131394719	2376907950	5.53%
20	poly (2011)	1558605939	2376907950	65.57%
21	poly (2012)	1571311391	2276057347	69.04%
22	Rdtx (2010)	0	268800000	0.00%
23	Rdtx (2011)	220322700	268800000	81.97%
24	Rdtx (2012)	202412790	268800000	75.30%
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)	94330584	1170909181	8.06%

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)	5597276	8067500	69.38%

Lampiran 5

Data hasil perhitungan ukuran dewan direksi periode 2010-2012

DEWAN DIREKSI		
NO	KODE EMITEN	JUMLAH DEWAN DIREKSI
1	argo (2010)	5
2	argo(2011)	4
3	argo (2012)	3
4	ertx (2010)	3
5	ertx (2011)	3
6	ertx (2012)	6
7	esti (2010)	4
8	esti(2011)	4
9	esti (2012)	4
10	indr (2010)	3
11	indr (2011)	2
12	indr (2012)	7
13	mytx (2010)	4
14	mytx (2011)	3
15	mytx (2012)	3
16	pbrx (2010)	3
17	pbrx (2011)	3
18	pbrx (2012)	6
19	poly (2010)	4
20	poly (2011)	4
21	poly (2012)	4
22	Rdtx (2010)	3
23	Rdtx (2011)	2
24	Rdtx (2012)	7
25	ricy (2010)	4
26	ricy (2011)	4
27	ricy (2012)	3
28	sstm (2010)	3

29	sstm (2011)	3
30	sstm (2012)	7
31	unit (2010)	4
32	unit (2011)	4
33	unit (2012)	4
34	untx (2010)	3
35	untx (2011)	2
36	untx (2012)	7

Lampiran 6

Data hasil perhitungan proporsi dewan independen periode 2010-2012

DEWAN KOMISARIS				
NO	KODE EMITEN	JUMLAH KOMISARIS INDEPENDEN	JUMLAH KOMISARIS	JUMLAH (X3)
1	argo (2010)	2	5	40.00%
2	argo(2011)	2	6	33.33%
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)	1	3	33.33%
8	esti(2011)	1	3	33.33%
9	esti (2012)	1	3	33.33%
10	indr (2010)	2	5	40.00%
11	indr (2011)	2	5	40.00%
12	indr (2012)	2	5	40.00%
13	mytx (2010)	1	4	25.00%
14	mytx (2011)	1	4	25.00%
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)	1	6	16.67%
22	Rdtx (2010)	0	0	0.00%
23	Rdtx (2011)	0	0	0.00%
24	Rdtx (2012)	0	0	0.00%
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 7

Data hasil perhitungan komite audit periode 2010-2012

KOMITE AUDIT		
NO	KODE EMITEN	JUMLAH KOMITE AUDIT
1	argo (2010)	3
2	argo(2011)	3
3	argo (2012)	3
4	ertx (2010)	3
5	ertx (2011)	4
6	ertx (2012)	4
7	esti (2010)	4
8	esti(2011)	4
9	esti (2012)	4
10	indr (2010)	4
11	indr (2011)	4
12	indr (2012)	4
13	mytx (2010)	3
14	mytx (2011)	3
15	mytx (2012)	3
16	pbrx (2010)	3
17	pbrx (2011)	4
18	pbrx (2012)	3
19	poly (2010)	3
20	poly (2011)	2

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

Lampiran 8

Data hasil perhitungan ukuran perusahaan periode 2010-2012

UKURAN PERUSAHAAN		
NO	KODE EMITEN	NILAI UKURAN PERUSAHAAN
1	argo (2010)	428090019385
2	argo(2011)	848307906000
3	argo (2012)	1001452918
4	ertx (2010)	233110260000
5	ertx (2011)	259370954000
6	ertx (2012)	467537138000
7	esti (2010)	615068644614
8	esti(2011)	713716481474
9	esti (2012)	75429657
10	indr (2010)	616937701000
11	indr (2011)	780555374000
12	indr (2012)	75429657
13	mytx (2010)	1723962951296
14	mytx (2011)	1957035256801
15	mytx (2012)	75429657
16	pbrx (2010)	428090019385
17	pbrx (2011)	2170706640132
18	pbrx (2012)	75429657
19	poly (2010)	4455449431196
20	poly (2011)	5577223233050
21	poly (2012)	75429657
22	Rdtx (2010)	260801946138
23	Rdtx (2011)	113960451414
24	Rdtx (2012)	75429657
25	ricy (2010)	580322384348
26	ricy (2011)	616394673133
27	ricy (2012)	75429657
28	sstm (2010)	446624926710

29	sstm (2011)	403181559300
30	sstm (2012)	75429657
31	unit (2010)	113353335858
32	unit (2011)	103226308264
33	unit (2012)	75429657
34	untx (2010)	164593134280
35	untx (2011)	206178499954
36	untx (2012)	75429657

Lampiran 8

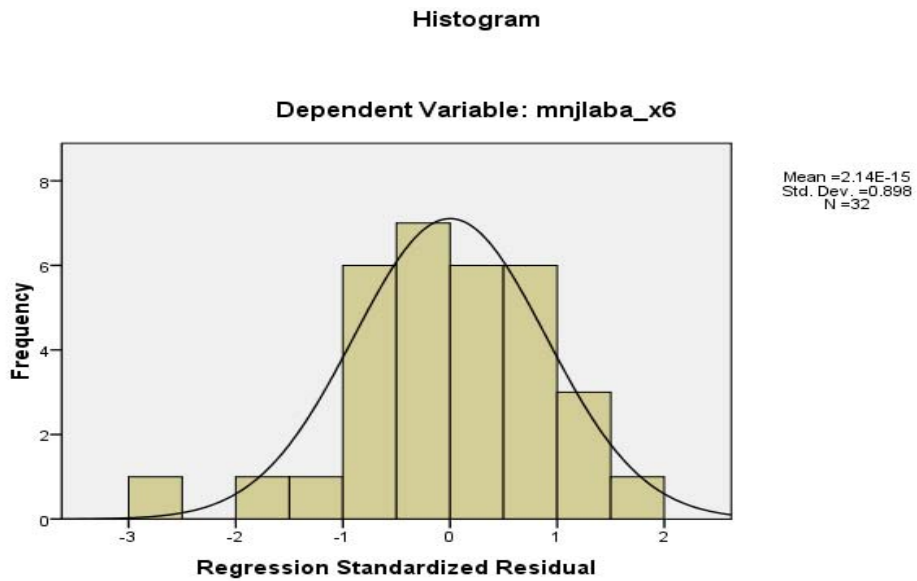
Data hasil perhitungan manajemen laba periode 2010-2012

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

Hasil Output SPSS Statistik

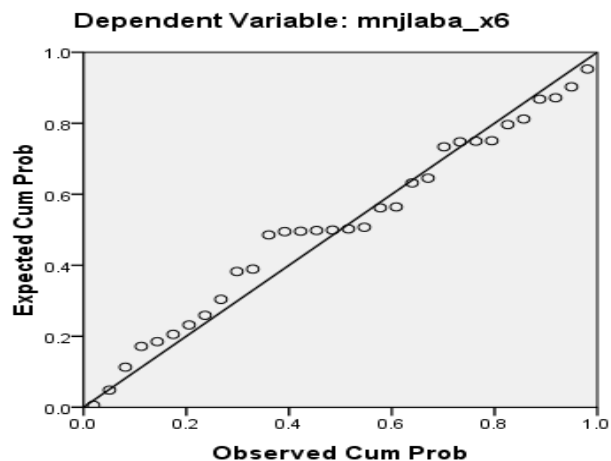
Descriptive Statistics					
	N	Minimum	Maksimum	Mean	Std. Deviation
mnjlaba_x6	32	-.01	.76	-.1284	.10984
dd_x1	32	2.00	7.00	3.875	1.38541
dk_x2	32	.00	200.00	36.7175	32.4797
ka_x3	32	2.00	4.00	2.9375	.5644
km_x4	32	.00	.9	.2572	.49741
ki_x5	32	.00	72.48	4.2594	14.97473
up_x6	32	18.13	28.34	25.7066	3.05284

Tabel 5.1 Hasil Statistik Deskriptif



Gambar 5.1 Grafik Histogram

Normal P-P Plot of Regression Standardized Residual

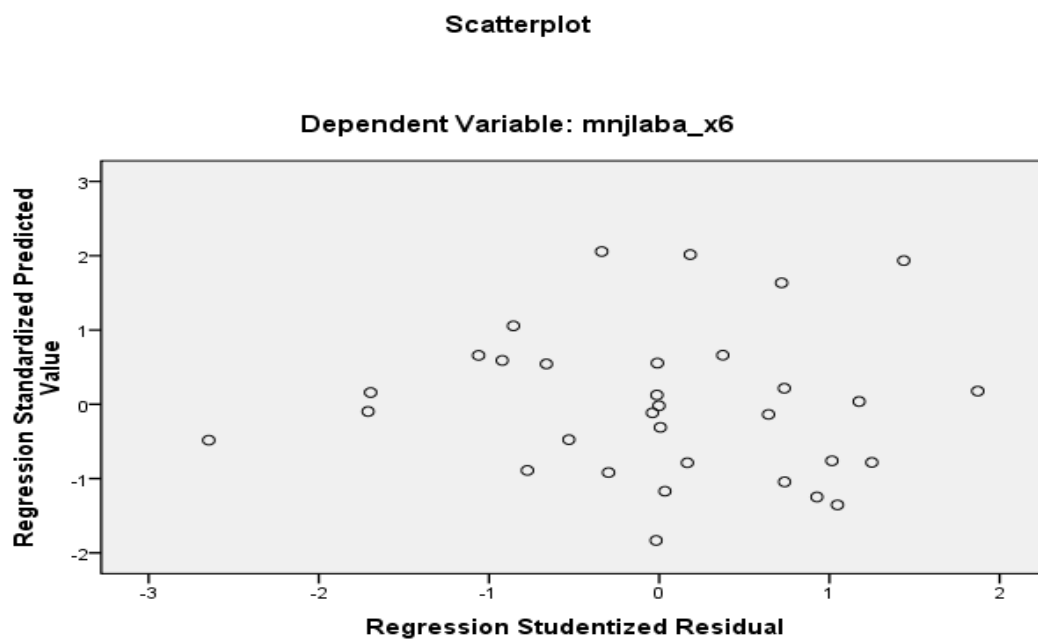


Gambar 5.2 Grafik Normal P-Plot

Tabel 5.3 Hasil Uji Multikolinearitas

Coefficients ^a				
Model		Sig.	Collinearity Statistics	
			Tolerance	VIF
1	(Constant)	.001		
	dd_x1	.005	.852	1.173
	dk_x2	.819	.713	1.403
	ka_x3	.277	.931	1.074
	km_x4	.141	.860	1.163
	ki_x5	.924	.868	1.152
	up_x6	.051	.733	1.364

a. Dependent Variable: EM



Gambar 5.3 Grafik Scatterplot

Model Summary^b	
Model	Durbin-Watson
1	2.075
a. Predictors: (Constant), up_x6, ka_x3, ki_x5, dd_x1, km_x4, dk_x2	
b. Dependent Variable: EM	

Tabel 5.4 Hasil Uji Autokorelasi

N	k = 6	
	dL	dU
32	1,0409	1,9093

ANOVA ^b						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.157	6	.026	3.012	.023 ^a
	Residual	.217	25	.009		
	Total	.374	31			
a. Predictors: (Constant), up_x6, ka_x3, ki_x5, dd_x1, km_x4, dk_x2						
b. Dependent Variable: EM						

Tabel 5.5 Hasil Uji F

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	((Constant))	-.716	.197		-3.640	.001
	dd_x1	.041	.013	.515	3.119	.005
	dk_x2	.000	.001	.042	.231	.819
	ka_x3	.034	.031	.175	1.111	.277
	km_x4	-.055	.036	-.250	-1.519	.141
	ki_x5	.000	.001	.016	.097	.924
	up_x6	.013	.006	.365	2.054	.051
a. Dependent Variable: EM						

Tabel 5.6 Hasil Uji T

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.716	.197		-3.640	.001
	dd_x1	.041	.013	.515	3.119	.005
	dk_x2	.000	.001	.042	.231	.819
	ka_x3	.034	.031	.175	1.111	.277
	km_x4	-.055	.036	-.250	-1.519	.141
	ki_x5	.000	.001	.016	.097	.924
	up_x6	.013	.006	.365	2.054	.051
a. Dependent Variable: EM						

Tabel 5.6 Regresi Berganda