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Daftar Nama Perusahaan Penelitian

1	SMGR (Semen Indonesia (Persero) Tbk)
2	WSBP (Waskita Beton Precast Tbk)
3	PBID (Panca Budi Idaman Tbk)
4	DPNS (Duta Pertiwi Nusantara Tbk)
5	PICO (Pelangi Indah Canindo Tbk)
6	CPIN (Charoen Pokphand Indonesia Tbk)
7	JPFA (Japfa Comfeed Indonesia Tbk)
8	MAIN (Malindo Feedmill Tbk)
9	INDF (Indofood Sukses Makmur Tbk)
10	KAEF (Kimia Farma Tbk)
11	UNVR (Unilever Indonesia Tbk)
12	ASII (Astra International Tbk)
13	BOLT (Garuda Metalindo Tbk)
14	BELL (Trisula Textile Industries Tbk)
15	JECC (Jembo Cable Company Tbk)
16	ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk)
17	IGAR (Champion Pacific Indonesia Tbk)
18	ADES (Akasha Wira International Tbk)

Tabulasi Corporate Governance

NAMA PERUSAHAAN	UDD	UDK	IDK	UKA	IKA	KBKKA	KSM	KSI	FRKA
SMGR (Semen Indonesia (Persero) Tbk) 2017	7	7	2	4	0	1	0.00	1.00	18
SMGR (Semen Indonesia (Persero) Tbk) 2018	7	7	2	4	0	1	0.00	1.00	18
SMGR (Semen Indonesia (Persero) Tbk) 2019	7	7	2	4	0	1	0.00	1.00	18
WSBP (Waskita Beton Precast Tbk) 2017	5	4	2	3	0	1	0.00	1.00	28
WSBP (Waskita Beton Precast Tbk) 2018	5	5	3	3	0	1	0.00	1.00	20
WSBP (Waskita Beton Precast Tbk) 2019	5	5	3	3	0	1	0.00	1.00	13
PBID (Panca Budi Idaman Tbk) 2017	6	2	1	3	1	0	0.12	0.88	4
PBID (Panca Budi Idaman Tbk) 2018	4	2	1	3	1	0	0.12	0.88	4
PBID (Panca Budi Idaman Tbk) 2019	5	3	1	3	1	0	0.12	0.88	4
DPNS (Duta Pertiwi Nusantara Tbk) 2017	4	3	1	3	0	0	0.01	0.99	4
DPNS (Duta Pertiwi Nusantara Tbk) 2018	4	3	1	3	0	0	0.06	0.94	4
DPNS (Duta Pertiwi Nusantara Tbk) 2019	3	2	1	3	0	0	0.00	1.00	4

PICO (Pelangi Indah Canindo Tbk) 2017	2	3	1	3	1	0	0.00	1.00	4
PICO (Pelangi Indah Canindo Tbk) 2018	2	3	1	3	1	0	0.00	1.00	4
PICO (Pelangi Indah Canindo Tbk) 2019	2	3	1	3	1	0	0.00	1.00	4
CPIN (Charoen Pokphand Indonesia Tbk) 2017	7	3	1	4	1	1	0.00	1.00	32
CPIN (Charoen Pokphand Indonesia Tbk) 2018	6	3	1	3	1	1	0.00	1.00	38
CPIN (Charoen Pokphand Indonesia Tbk) 2019	6	3	1	4	0	1	0.00	1.00	32
JPFA (Japfa Comfeed Indonesia Tbk) 2017	5	6	3	3	1	1	0.00	1.00	9
JPFA (Japfa Comfeed Indonesia Tbk) 2018	5	6	3	3	1	1	0.00	1.00	8
JPFA (Japfa Comfeed Indonesia Tbk) 2019	5	6	3	3	1	1	0.00	1.00	5
MAIN (Malindo Feedmill Tbk) 2017	7	5	3	5	0	0	0.00	1.00	4
MAIN (Malindo Feedmill Tbk) 2018	7	5	3	5	0	0	0.00	1.00	4
MAIN (Malindo Feedmill Tbk) 2019	7	5	3	5	1	1	0.00	1.00	5
INDF (Indofood Sukses Makmur Tbk) 2017	10	8	3	3	1	1	0.00	1.00	7
INDF (Indofood Sukses Makmur Tbk) 2018	9	8	3	3	1	1	0.00	1.00	7
INDF (Indofood Sukses Makmur Tbk) 2019	8	8	3	3	1	1	0.00	1.00	7

KAEF (Kimia Farma Tbk) 2017	5	5	2	4	1	1	0.00	1.00	13
KAEF (Kimia Farma Tbk) 2018	5	5	2	4	1	1	0.00	1.00	12
KAEF (Kimia Farma Tbk) 2019	5	5	2	4	1	1	0.00	1.00	12
UNVR (Unilever Indonesia Tbk) 2017	10	5	4	3	1	1	0.00	1.00	4
UNVR (Unilever Indonesia Tbk) 2018	10	5	4	3	1	1	0.00	1.00	4
UNVR (Unilever Indonesia Tbk) 2019	13	5	4	3	1	1	0.00	1.00	4
ASII (Astra International Tbk) 2017	9	12	4	4	1	0	0.00	1.00	7
ASII (Astra International Tbk) 2018	10	10	3	4	1	0	0.00	1.00	7
ASII (Astra International Tbk) 2019	11	10	3	4	1	1	0.00	1.00	7
BOLT (Garuda Metalindo Tbk) 2017	5	3	1	3	1	1	0.22	0.78	11
BOLT (Garuda Metalindo Tbk) 2018	6	3	1	3	1	1	0.22	0.78	11
BOLT (Garuda Metalindo Tbk) 2019	7	3	1	3	1	1	0.22	0.78	11
BELL (Trisula Textile Industries Tbk) 2017	3	3	1	3	1	0	0.00	1.00	4
BELL (Trisula Textile Industries Tbk) 2018	3	3	1	3	1	0	0.00	1.00	4
BELL (Trisula Textile Industries Tbk) 2019	3	2	1	3	1	0	0.00	1.00	4

JECC (Jembo Cable Company Tbk) 2017	4	3	1	3	1	0	0.02	0.98	4
JECC (Jembo Cable Company Tbk) 2018	5	4	1	3	1	0	0.02	0.98	4
JECC (Jembo Cable Company Tbk) 2019	4	4	1	3	1	0	0.02	0.98	4
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2017	3	3	1	3	1	1	0.31	6.87	3
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2018	3	3	1	3	1	1	0.31	6.87	3
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2019	3	3	1	3	1	1	0.36	0.64	3
IGAR (Champion Pacific Indonesia Tbk) 2017	5	3	1	3	0	1	0.00	1.00	4
IGAR (Champion Pacific Indonesia Tbk) 2018	5	3	1	3	1	1	0.00	1.00	4
IGAR (Champion Pacific Indonesia Tbk) 2019	5	3	1	3	1	1	0.00	1.00	4
ADES (Akasha Wira International Tbk) 2017	3	3	1	3	1	1	0.00	1.00	3
ADES (Akasha Wira International Tbk) 2018	3	3	1	3	1	1	0.00	1.00	3
ADES (Akasha Wira International Tbk) 2019	2	3	1	3	1	1	0.00	1.00	3

1. Tabulasi Perputaran Auditor

SMGR (Semen Indonesia (Persero) Tbk) 2017	1
SMGR (Semen Indonesia (Persero) Tbk) 2018	0
SMGR (Semen Indonesia (Persero) Tbk) 2019	1
WSBP (Waskita Beton Precast Tbk) 2017	1
WSBP (Waskita Beton Precast Tbk) 2018	0
WSBP (Waskita Beton Precast Tbk) 2019	0
PBID (Panca Budi Idaman Tbk) 2017	1
PBID (Panca Budi Idaman Tbk) 2018	0
PBID (Panca Budi Idaman Tbk) 2019	0
DPNS (Duta Pertiwi Nusantara Tbk) 2017	0
DPNS (Duta Pertiwi Nusantara Tbk) 2018	1
DPNS (Duta Pertiwi Nusantara Tbk) 2019	1
PICO (Pelangi Indah Canindo Tbk) 2017	1
PICO (Pelangi Indah Canindo Tbk) 2018	1
PICO (Pelangi Indah Canindo Tbk) 2019	1
CPIN (Charoen Pokphand Indonesia Tbk) 2017	1
CPIN (Charoen Pokphand Indonesia Tbk) 2018	0
CPIN (Charoen Pokphand Indonesia Tbk) 2019	0
JPFA (Japfa Comfeed Indonesia Tbk) 2017	1
JPFA (Japfa Comfeed Indonesia Tbk) 2018	1
JPFA (Japfa Comfeed Indonesia Tbk) 2019	0
MAIN (Malindo Feedmill Tbk) 2017	1
MAIN (Malindo Feedmill Tbk) 2018	1
MAIN (Malindo Feedmill Tbk) 2019	1
INDF (Indofood Sukses Makmur Tbk) 2017	1

INDF (Indofood Sukses Makmur Tbk) 2018	0
INDF (Indofood Sukses Makmur Tbk) 2019	0
KAEF (Kimia Farma Tbk) 2017	1
KAEF (Kimia Farma Tbk) 2018	1
KAEF (Kimia Farma Tbk) 2019	1
UNVR (Unilever Indonesia Tbk) 2017	1
UNVR (Unilever Indonesia Tbk) 2018	1
UNVR (Unilever Indonesia Tbk) 2019	1
ASII (Astra International Tbk) 2017	1
ASII (Astra International Tbk) 2018	1
ASII (Astra International Tbk) 2019	1
BOLT (Garuda Metalindo Tbk) 2017	1
BOLT (Garuda Metalindo Tbk) 2018	1
BOLT (Garuda Metalindo Tbk) 2019	1
BELL (Trisula Textile Industries Tbk) 2017	1
BELL (Trisula Textile Industries Tbk) 2018	1
BELL (Trisula Textile Industries Tbk) 2019	1
JECC (Jembo Cable Company Tbk) 2017	1
JECC (Jembo Cable Company Tbk) 2018	1
JECC (Jembo Cable Company Tbk) 2019	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2017	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2018	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2019	1
IGAR (Champion Pacific Indonesia Tbk) 2017	1
IGAR (Champion Pacific Indonesia Tbk) 2018	1
IGAR (Champion Pacific Indonesia Tbk) 2019	1

ADES (Akasha Wira International Tbk) 2017	1
ADES (Akasha Wira International Tbk) 2018	1
ADES (Akasha Wira International Tbk) 2019	1

2. Tabulasi Penyajian Kembali Laporan Keuangan

SMGR (Semen Indonesia (Persero) Tbk) 2017	0
SMGR (Semen Indonesia (Persero) Tbk) 2018	1
SMGR (Semen Indonesia (Persero) Tbk) 2019	1
WSBP (Waskita Beton Precast Tbk) 2017	1
WSBP (Waskita Beton Precast Tbk) 2018	0
WSBP (Waskita Beton Precast Tbk) 2019	0
PBID (Panca Budi Idaman Tbk) 2017	1
PBID (Panca Budi Idaman Tbk) 2018	0
PBID (Panca Budi Idaman Tbk) 2019	0
DPNS (Duta Pertiwi Nusantara Tbk) 2017	1
DPNS (Duta Pertiwi Nusantara Tbk) 2018	0
DPNS (Duta Pertiwi Nusantara Tbk) 2019	0
PICO (Pelangi Indah Canindo Tbk) 2017	0
PICO (Pelangi Indah Canindo Tbk) 2018	1
PICO (Pelangi Indah Canindo Tbk) 2019	0
CPIN (Charoen Pokphand Indonesia Tbk) 2017	1
CPIN (Charoen Pokphand Indonesia Tbk) 2018	1
CPIN (Charoen Pokphand Indonesia Tbk) 2019	0
JPFA (Japfa Comfeed Indonesia Tbk) 2017	1
JPFA (Japfa Comfeed Indonesia Tbk) 2018	1

JPFA (Japfa Comfeed Indonesia Tbk) 2019	1
MAIN (Malindo Feedmill Tbk) 2017	1
MAIN (Malindo Feedmill Tbk) 2018	1
MAIN (Malindo Feedmill Tbk) 2019	0
INDF (Indofood Sukses Makmur Tbk) 2017	0
INDF (Indofood Sukses Makmur Tbk) 2018	1
INDF (Indofood Sukses Makmur Tbk) 2019	0
KAEF (Kimia Farma Tbk) 2017	0
KAEF (Kimia Farma Tbk) 2018	0
KAEF (Kimia Farma Tbk) 2019	1
UNVR (Unilever Indonesia Tbk) 2017	0
UNVR (Unilever Indonesia Tbk) 2018	0
UNVR (Unilever Indonesia Tbk) 2019	1
ASII (Astra International Tbk) 2017	0
ASII (Astra International Tbk) 2018	1
ASII (Astra International Tbk) 2019	1
BOLT (Garuda Metalindo Tbk) 2017	1
BOLT (Garuda Metalindo Tbk) 2018	0
BOLT (Garuda Metalindo Tbk) 2019	0
BELL (Trisula Textile Industries Tbk) 2017	0
BELL (Trisula Textile Industries Tbk) 2018	0
BELL (Trisula Textile Industries Tbk) 2019	1
JECC (Jembo Cable Company Tbk) 2017	0
JECC (Jembo Cable Company Tbk) 2018	0
JECC (Jembo Cable Company Tbk) 2019	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2017	0

ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2018	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2019	0
IGAR (Champion Pacific Indonesia Tbk) 2017	1
IGAR (Champion Pacific Indonesia Tbk) 2018	1
IGAR (Champion Pacific Indonesia Tbk) 2019	0
ADES (Akasha Wira International Tbk) 2017	1
ADES (Akasha Wira International Tbk) 2018	0
ADES (Akasha Wira International Tbk) 2019	0

3. Tabulasi Kualitas Laporan Keuangan

Perataan Laba Tahun 2017

Tahap pertama adalah mengumpulkan data laba bersih (total laba komprehensif) setiap data sampel per masing-masing tahun

SMGR (Semen Indonesia (Persero) Tbk) 2017	1
SMGR (Semen Indonesia (Persero) Tbk) 2018	1
SMGR (Semen Indonesia (Persero) Tbk) 2019	1
WSBP (Waskita Beton Precast Tbk) 2017	1
WSBP (Waskita Beton Precast Tbk) 2018	1
WSBP (Waskita Beton Precast Tbk) 2019	1
PBID (Panca Budi Idaman Tbk) 2017	0
PBID (Panca Budi Idaman Tbk) 2018	1
PBID (Panca Budi Idaman Tbk) 2019	1
DPNS (Duta Pertiwi Nusantara Tbk) 2017	1
DPNS (Duta Pertiwi Nusantara Tbk) 2018	1
DPNS (Duta Pertiwi Nusantara Tbk) 2019	1
PICO (Pelangi Indah Canindo Tbk) 2017	0
PICO (Pelangi Indah Canindo Tbk) 2018	1
PICO (Pelangi Indah Canindo Tbk) 2019	1
CPIN (Charoen Pokphand Indonesia Tbk) 2017	1
CPIN (Charoen Pokphand Indonesia Tbk) 2018	1
CPIN (Charoen Pokphand Indonesia Tbk) 2019	1
JPFA (Japfa Comfeed Indonesia Tbk) 2017	0
JPFA (Japfa Comfeed Indonesia Tbk) 2018	1
JPFA (Japfa Comfeed Indonesia Tbk) 2019	1
MAIN (Malindo Feedmill Tbk) 2017	1
MAIN (Malindo Feedmill Tbk) 2018	1

MAIN (Malindo Feedmill Tbk) 2019	1
INDF (Indofood Sukses Makmur Tbk) 2017	1
INDF (Indofood Sukses Makmur Tbk) 2018	0
INDF (Indofood Sukses Makmur Tbk) 2019	1
KAEF (Kimia Farma Tbk) 2017	1
KAEF (Kimia Farma Tbk) 2018	1
KAEF (Kimia Farma Tbk) 2019	1
UNVR (Unilever Indonesia Tbk) 2017	1
UNVR (Unilever Indonesia Tbk) 2018	1
UNVR (Unilever Indonesia Tbk) 2019	1
ASII (Astra International Tbk) 2017	1
ASII (Astra International Tbk) 2018	1
ASII (Astra International Tbk) 2019	0
BOLT (Garuda Metalindo Tbk) 2017	1
BOLT (Garuda Metalindo Tbk) 2018	1
BOLT (Garuda Metalindo Tbk) 2019	1
BELL (Trisula Textile Industries Tbk) 2017	1
BELL (Trisula Textile Industries Tbk) 2018	1
BELL (Trisula Textile Industries Tbk) 2019	1
JECC (Jembo Cable Company Tbk) 2017	1
JECC (Jembo Cable Company Tbk) 2018	1
JECC (Jembo Cable Company Tbk) 2019	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2017	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2018	1
ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) 2019	1
IGAR (Champion Pacific Indonesia Tbk) 2017	1

IGAR (Champion Pacific Indonesia Tbk) 2018	1
IGAR (Champion Pacific Indonesia Tbk) 2019	1
ADES (Akasha Wira International Tbk) 2017	1
ADES (Akasha Wira International Tbk) 2018	1
ADES (Akasha Wira International Tbk) 2019	0

4. Hasil Uji Statistik Deskriptif pada program SPSS V.24

	N	Minimum	Maximum	Mean	Std. Deviation
UDD	54	2	13	5,5556	2,52285
UDK	54	2	12	4,4815	2,22117
IDK	54	1	4	1,8333	1,04159
UKA	54	3	5	3,3148	0,57705
IKA	54	1	1	0,7593	0,43155
KBKKA	54	0	1	0,6481	0,48203
KSM	54	0	0,36	0,0394	0,09019
KSI	54	0,64	6,87	1,1894	1,12685
FRKA	54	3	38	8,6296	8,15717
PA	54	0	1	0,7963	0,40653
RE	54	0	1	0,4630	0,50331

KLK	54	0	1	0,8889	0,31722
Valid N (listwise)	54				

5. Hasil Uji Hosmer and Lemeshow pada program SPSS V.24

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	7.689	8	.464

6. Hasil Uji Keseluruh Model Fit pada program SPSS V.24

Iteration	-2 Log Likelihood	Coefficients
		Constant
Step 0	74,563	-0,148
Step 1	70,390	-1,576

7. Hasil Uji Nagelkerke S Square pada program V.24

Model Summary

Step	-2 Log likelihood	Cox & Snell R	Nagelkerke R
		Square	Square

1	70.308 ^a	.076	.101
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a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

8. Hasil Uji Hipotesis pada program SPSS V.24

	B	S.E	Wald	Df	Sig.	Exp(B)
UDD	.203	.201	1.025	1	.311	1.226
UDK	.027	.214	.016	1	.900	1.027
IDK	-.392	.549	.512	1	.474	.675
UKA	.139	.607	.052	1	.819	1.149
IKA	-.206	.766	.072	1	.788	.814
KBKKA	.025	.742	.001	1	.973	1.026
KSM	-5.691	5.346	1.133	1	.287	.003
KSI	.368	.353	1.089	1	.297	1.446
FRKA	.020	.048	.166	1	.684	1.020
PA	.214	.820	.068	1	.794	1.239
Constant	-1.576	2.012	.614	1	.433	.207

9. Hasil Uji Adjusted R Square pada program SPSS V.24

Model	R	R Square	Adjusted R Square	Std. error of the Estimates
1	.859	.738	.733	.25420

10. Hasil Uji Analisa Regresi Linier pada Program SPSS V.24

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2.148E-16	.047		.000	1.000
Penyajian Kembali	.840	.069	.859	12.108	.000

a. Dependent Variable: Kualitas