

BAB V

PENUTUP

5.1. Kesimpulan

Berdasarkan hasil analisis data penelitian yang telah dijelaskan di bab sebelumnya maka kesimpulan penelitian ini adalah sebagai berikut:

1. Kepemilikan institusional berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan.
2. Proporsi dewan komisaris independen tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.
3. Frekuensi rapat komite audit berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan.
4. Afiliasi Kantor Akuntan Publik tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

5.2. Implikasi

Hasil analisis menunjukkan bahwa kepemilikan institusional berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan. Berdasarkan hal tersebut maka pihak institusi diharapkan selalu melakukan pengawasan terhadap perusahaan sehingga perusahaan menyampaikan laporan keuangan tepat waktu. Laporan keuangan yang disampaikan tepat waktu menyebabkan informasi yang ada dalam laporan keuangan menjadi relevan dan pihak institusi dapat menggunakannya untuk melakukan pengambilan keputusan.

Hasil analisis menunjukkan bahwa frekuensi rapat komite audit berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan. Berdasarkan hal tersebut maka pihak komite audit perusahaan diharapkan melakukan pengawasan yang efektif saat dilakukan rapat komite audit. Adanya pengawasan yang baik maka pihak manajemen akan mampu menyelesaikan laporan keuangan dengan cepat dan pihak Kantor Akuntan Publik dapat menyelesaikan audit dengan cepat pula. Hal tersebut dapat mempercepat penyampaian laporan keuangan ke Otoritas Jasa Keuangan.

5.3. Keterbatasan Penelitian

Penelitian ini memiliki keterbatasan yaitu nilai *Nagelkerke R Square* hanya sebesar 0,150, yang berarti kepemilikan institusional, proporsi dewan komisaris independen, frekuensi rapat komite audit dan afiliasi Kantor Akuntan Publik mampu menjelaskan ketepatan waktu penyampaian laporan keuangan sebesar 15% sedangkan sisanya 85% dijelaskan oleh variabel-variabel lain di luar model penelitian.

5.4. Saran

Penelitian selanjutnya diharapkan menambahkan variabel lain yang berpengaruh terhadap penyampaian laporan keuangan misalnya latar belakang pendidikan komite audit. Purbasari dan Rahardja (2014) menyatakan bahwa komite audit dengan anggota yang memiliki keahlian dibidang akuntansi dan keuangan diharapkan akan bekerja lebih efektif. Hal itu dikarenakan dengan

adanya kompetensi yang dimiliki di bidang akuntansi maka komite audit akan mampu melakukan pengawasan dengan baik karena memahami standar akuntansi dan prosedur audit. Komite audit dengan kompetensi dibidang akuntansi dan/atau keuangan dapat mencegah perusahaan untuk menunda pelaporan keuangannya.

Saran lain yang dapat diberikan kepada peneliti selanjutnya adalah peneliti selanjutnya dapat mempertimbangkan variabel proporsi dewan komisaris independen dan afiliasi Kantor Akuntan Publik sebagai variabel pemoderasi atau variabel pemediasi dikarenakan berdasarkan hasil penelitian ini variabel proporsi dewan komisaris independen dan afiliasi Kantor Akuntan Publik tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan karena dimungkinka kedua variabel tersebut bukan merupakan *direct measure*.

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| No | Perusahaan | Kode | Ketepatan Waktu Penyampaian Laporan Keuangan | | | | |
|----|-------------------------------------|------|--|------|------|------|------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 1 | Indocement Tunggul Prakarsa Tbk | INTP | 1 | 1 | 1 | 1 | 1 |
| 2 | Holcim Indonesia Tbk | SMCB | 1 | 1 | 1 | 1 | 0 |
| 3 | Semen Gresik (Persero) Tbk | SMGR | 1 | 1 | 1 | 1 | 1 |
| 4 | Asahimas Flat Glass Tbk | AMFG | 1 | 1 | 1 | 1 | 1 |
| 5 | Arwana Citramulia Tbk | ARNA | 1 | 1 | 1 | 1 | 1 |
| 6 | Keramika Indonesia Assosiasi Tbk | KIAS | 1 | 1 | 1 | 1 | 1 |
| 7 | Mulia Industrindo Tbk | MLIA | 1 | 1 | 1 | 1 | 1 |
| 8 | Surya Toto Indonesia Tbk | TOTO | 1 | 1 | 1 | 1 | 1 |
| 9 | Alakasa Industrindo Tbk | ALKA | 1 | 1 | 1 | 1 | 1 |
| 10 | Betonjaya Manunggal Tbk | BTON | 1 | 1 | 1 | 1 | 1 |
| 11 | Citra Tubindo Tbk | CTBN | 1 | 1 | 1 | 1 | 1 |
| 12 | Gunawan Dian Jaya Steel Tbk | GDST | 1 | 1 | 1 | 1 | 1 |
| 13 | Indal Alumunium Industry Tbk | INAI | 1 | 1 | 1 | 1 | 1 |
| 14 | Krakatau Steel (Persero) Tbk | KRAS | 1 | 1 | 1 | 1 | 1 |
| 15 | Lionmesh Prima Tbk | LMSH | 1 | 1 | 1 | 1 | 1 |
| 16 | Pelat Timah Nusantara Tbk | NIKL | 1 | 1 | 1 | 1 | 1 |
| 17 | Barito Pacific Timber Tbk | BRPT | 1 | 1 | 1 | 1 | 1 |
| 18 | Duta Pertiwi Nusantara Tbk | DPNS | 1 | 1 | 1 | 1 | 1 |
| 19 | Ekadharma International Tbk | EKAD | 1 | 1 | 1 | 1 | 1 |
| 20 | Indo Acidatama Tbk | SRSN | 1 | 1 | 1 | 1 | 1 |
| 21 | Chandra Asri Petrochemical Tbk | TPIA | 1 | 1 | 1 | 1 | 1 |
| 22 | Argha Karya Prima Industry Tbk | AKPI | 1 | 0 | 1 | 1 | 1 |
| 23 | Asiaplast Industries Tbk | APLI | 1 | 1 | 1 | 1 | 1 |
| 24 | Berlina Tbk | BRNA | 0 | 1 | 1 | 1 | 1 |
| 25 | Titan Kimia Nusantara Tbk | FPNI | 1 | 1 | 1 | 1 | 1 |
| 26 | Champion Pacific Indonesia Tbk | IGAR | 1 | 1 | 1 | 1 | 1 |
| 27 | Indopoly Swakarsa Industry Tbk | IPOL | 1 | 1 | 1 | 1 | 1 |
| 28 | Trias Sentosa Tbk | TRST | 1 | 1 | 1 | 1 | 1 |
| 29 | Yanaprima Hastapersada Tbk | YPAS | 1 | 1 | 1 | 1 | 1 |
| 30 | Charoen Pokphand Indonesia Tbk | CPIN | 1 | 1 | 1 | 1 | 1 |
| 31 | JAPFA Comfeed Indonesia Tbk | JPFA | 1 | 1 | 1 | 1 | 1 |
| 32 | Malindo Feedmill Tbk | MAIN | 1 | 1 | 1 | 1 | 0 |
| 33 | Sierad Produce Tbk | SIPD | 1 | 0 | 0 | 1 | 1 |
| 34 | Sumalindo Lestari Jaya Tbk | SULI | 1 | 1 | 1 | 1 | 1 |
| 35 | Alkindo Naratama Tbk | ALDO | 1 | 1 | 1 | 1 | 1 |
| 36 | Fajar Surya Wisesa Tbk | FASW | 1 | 1 | 1 | 1 | 1 |
| 37 | Indah Kiat Pulp & Paper Tbk | INKP | 1 | 1 | 1 | 1 | 1 |
| 38 | Kertas Basuki Rachmat Indonesia Tbk | KBRI | 0 | 1 | 1 | 1 | 1 |
| 39 | Suparma Tbk | SPMA | 1 | 1 | 1 | 1 | 1 |
| 40 | Pabrik Kertas Tjiwi Kimia Tbk | TKIM | 1 | 1 | 1 | 1 | 1 |
| 41 | Astra Otoparts Tbk | AUTO | 1 | 1 | 1 | 1 | 1 |
| 42 | Indo Kordsa Tbk | BRAM | 1 | 1 | 1 | 1 | 1 |
| 43 | Goodyear Indonesia Tbk | GDYR | 1 | 1 | 1 | 1 | 1 |
| 44 | Gajah Tunggul Tbk | GJTL | 1 | 1 | 1 | 1 | 1 |
| 45 | Indospring Tbk | INDS | 1 | 1 | 1 | 1 | 1 |
| 46 | Selamat Sempurna Tbk | SMSM | 1 | 1 | 1 | 1 | 1 |
| 47 | Polychem Indonesia Tbk | ADMG | 1 | 1 | 1 | 1 | 1 |
| 48 | Eratex Djaja Tbk | ERTX | 1 | 1 | 1 | 1 | 1 |
| 49 | Ever Shine Textile Industry Tbk | ESTI | 1 | 1 | 1 | 1 | 1 |
| 50 | Indorama Syntetics Tbk | INDR | 1 | 1 | 1 | 1 | 0 |

| No | Perusahaan | Kode | Ketepatan Waktu Penyampaian Laporan Keuangan | | | | |
|----|-------------------------------------|------|--|------|------|------|------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 51 | Pan Brothers Tex Tbk | PBRX | 1 | 1 | 1 | 1 | 1 |
| 52 | Ricky Putra Globalindo Tbk | RICY | 1 | 1 | 1 | 1 | 1 |
| 53 | Sunson Textile Manufacturer Tbk | SSTM | 1 | 1 | 1 | 1 | 0 |
| 54 | Primarindo Asia Infrastructure Tbk | BIMA | 1 | 1 | 1 | 1 | 0 |
| 55 | Sepatu Bata Tbk | BATA | 1 | 1 | 1 | 1 | 0 |
| 56 | Jembo Cable Company Tbk | JECC | 1 | 1 | 1 | 1 | 1 |
| 57 | Kabelindo Murni Tbk | KBLM | 1 | 1 | 1 | 1 | 1 |
| 58 | Sucaco Tbk | SCCO | 1 | 1 | 1 | 1 | 1 |
| 59 | Akasha Wira International Tbk | ADES | 1 | 1 | 1 | 1 | 1 |
| 60 | Tiga Pilar Sejahtera Food Tbk | AISA | 0 | 0 | 0 | 0 | 0 |
| 61 | Delta Jakarta Tbk | DLTA | 1 | 1 | 1 | 1 | 1 |
| 62 | Indofood CBP Sukses Makmur Tbk | ICBP | 1 | 1 | 1 | 1 | 1 |
| 63 | Indofood Sukses Makmur Tbk | INDF | 1 | 1 | 1 | 1 | 1 |
| 64 | Mayora Indah Tbk | MYOR | 1 | 1 | 1 | 1 | 1 |
| 65 | Nippon Indosari Corpindo Tbk | ROTI | 1 | 1 | 1 | 1 | 1 |
| 66 | Sekar Bumi Tbk | SKBM | 1 | 1 | 1 | 0 | 1 |
| 67 | Siantar TOP Tbk | STTP | 1 | 1 | 1 | 0 | 0 |
| 68 | Gudang Garam Tbk | GGRM | 1 | 1 | 1 | 1 | 1 |
| 69 | Hanjaya Mandala Sampoerna Tbk | HMSP | 1 | 1 | 1 | 1 | 1 |
| 70 | Bentoel International Investama Tbk | RMBA | 1 | 1 | 1 | 1 | 1 |
| 71 | Darya-Varia Laboratoria Tbk | DVLA | 1 | 1 | 1 | 1 | 1 |
| 72 | Indofarma Tbk | INAF | 1 | 1 | 1 | 1 | 1 |
| 73 | Kalbe Farma Tbk | KLBF | 1 | 1 | 1 | 1 | 1 |
| 74 | Martina Berto Tbk | MBTO | 1 | 1 | 1 | 1 | 1 |
| 75 | Mustika Ratu Tbk | MRAT | 1 | 1 | 0 | 1 | 1 |
| 76 | Mandom Indonesia Tbk | TCID | 1 | 1 | 1 | 1 | 1 |
| 77 | Unilever Indonesia Tbk | UNVR | 1 | 1 | 1 | 1 | 1 |
| 78 | Kedawung Setia Industrial Tbk | KDSI | 1 | 1 | 1 | 1 | 1 |
| 79 | Langgeng Makmur Industri Tbk | LMPI | 1 | 1 | 1 | 1 | 0 |

| No | Perusahaan | Kode | Kepemilikan Institusional | | | | |
|----|-------------------------------------|------|---------------------------|--------|--------|--------|--------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 1 | Indocement Tunggul Prakarsa Tbk | INTP | 0.6403 | 0.6403 | 0.6403 | 0.5100 | 0.5100 |
| 2 | Holcim Indonesia Tbk | SMCB | 0.8064 | 0.8064 | 0.8064 | 0.8064 | 0.8064 |
| 3 | Semen Gresik (Persero) Tbk | SMGR | 0.5101 | 0.5101 | 0.5101 | 0.5101 | 0.5101 |
| 4 | Asahimas Flat Glass Tbk | AMFG | 0.8470 | 0.8473 | 0.8482 | 0.8482 | 0.8483 |
| 5 | Arwana Citramulia Tbk | ARNA | 0.5047 | 0.5483 | 0.4809 | 0.1397 | 0.1398 |
| 6 | Keramika Indonesia Asosiasi Tbk | KIAS | 0.9824 | 0.9824 | 0.9824 | 0.9824 | 0.9824 |
| 7 | Mulia Industrindo Tbk | MLIA | 0.6725 | 0.6725 | 0.7524 | 0.8228 | 0.6725 |
| 8 | Surya Toto Indonesia Tbk | TOTO | 0.9621 | 0.9621 | 0.9236 | 0.9236 | 0.9236 |
| 9 | Alakasa Industrindo Tbk | ALKA | 0.9491 | 0.9491 | 0.7421 | 0.9083 | 0.9307 |
| 10 | Betonjaya Manunggal Tbk | BTON | 0.8182 | 0.8182 | 0.8182 | 0.0196 | 0.0196 |
| 11 | Citra Tubindo Tbk | CTBN | 0.8244 | 0.8244 | 0.8869 | 0.8869 | 0.8869 |
| 12 | Gunawan Dian Jaya Steel Tbk | GDST | 0.9798 | 0.9800 | 0.9800 | 0.1069 | 0.1069 |
| 13 | Indal Alumunium Industry Tbk | INAI | 0.6586 | 0.6727 | 0.6727 | 0.6727 | 0.6727 |
| 14 | Krakatau Steel (Persero) Tbk | KRAS | 0.8000 | 0.8000 | 0.8000 | 0.8000 | 0.8000 |
| 15 | Lionmesh Prima Tbk | LMSH | 0.3222 | 0.3222 | 0.3222 | 0.3222 | 0.3222 |
| 16 | Pelat Timah Nusantara Tbk | NIKL | 0.8010 | 0.8010 | 0.8010 | 0.9328 | 0.8520 |
| 17 | Barito Pacific Timber Tbk | BRPT | 0.6742 | 0.6742 | 0.6860 | 0.6886 | 0.0191 |
| 18 | Duta Pertiwi Nusantara Tbk | DPNS | 0.6647 | 0.5964 | 0.5987 | 0.5987 | 0.5987 |
| 19 | Ekadharma International Tbk | EKAD | 0.7545 | 0.7545 | 0.7545 | 0.7545 | 0.7681 |
| 20 | Indo Acidatama Tbk | SRSN | 0.7798 | 0.7798 | 0.7798 | 0.6800 | 0.3279 |
| 21 | Chandra Asri Petrochemical Tbk | TPIA | 0.9534 | 0.9574 | 0.9578 | 0.9578 | 0.7682 |
| 22 | Argha Karya Prima Industry Tbk | AKPI | 0.5864 | 0.5864 | 0.5864 | 0.5864 | 0.7003 |
| 23 | Asiaplast Industries Tbk | APLI | 0.7999 | 0.5342 | 0.5880 | 0.5880 | 0.5880 |
| 24 | Berlina Tbk | BRNA | 0.5142 | 0.5142 | 0.5302 | 0.5457 | 0.5457 |
| 25 | Titan Kimia Nusantara Tbk | FPNI | 0.9515 | 0.9515 | 0.9515 | 0.9040 | 0.9040 |
| 26 | Champion Pacific Indonesia Tbk | IGAR | 0.8482 | 0.8482 | 0.8482 | 0.8482 | 0.8482 |
| 27 | Indopoly Swakarsa Industry Tbk | IPOL | 0.6426 | 0.6426 | 0.6426 | 0.7342 | 0.7342 |
| 28 | Trias Sentosa Tbk | TRST | 0.5972 | 0.5972 | 0.5669 | 0.5669 | 0.5777 |
| 29 | Yanaprima Hastapersada Tbk | YPAS | 0.8947 | 0.8947 | 0.8947 | 0.8947 | 0.8947 |
| 30 | Charoen Pokphand Indonesia Tbk | CPIN | 0.5553 | 0.5553 | 0.5553 | 0.5553 | 0.5553 |
| 31 | JAPFA Comfeed Indonesia Tbk | JPFA | 0.5751 | 0.5751 | 0.5784 | 0.6298 | 0.6298 |
| 32 | Malindo Feedmill Tbk | MAIN | 0.5910 | 0.5593 | 0.5709 | 0.5724 | 0.5727 |
| 33 | Sierad Produce Tbk | SIPD | 0.4145 | 0.4145 | 0.5727 | 0.8422 | 0.8524 |
| 34 | Sumalindo Lestari Jaya Tbk | SULI | 0.5832 | 0.5673 | 0.6174 | 0.2712 | 0.3289 |
| 35 | Alkindo Naratama Tbk | ALDO | 0.5841 | 0.5841 | 0.5841 | 0.5841 | 0.5841 |
| 36 | Fajar Surya Wisesa Tbk | FASW | 0.7574 | 0.7474 | 0.7583 | 0.8682 | 0.8621 |
| 37 | Indah Kiat Pulp & Paper Tbk | INKP | 0.5272 | 0.5272 | 0.5272 | 0.5272 | 0.5272 |
| 38 | Kertas Basuki Rachmat Indonesia Tbk | KBRI | 0.2775 | 0.7500 | 0.7500 | 0.7500 | 0.7500 |
| 39 | Suparma Tbk | SPMA | 0.8045 | 0.7421 | 0.7813 | 0.7565 | 0.8346 |
| 40 | Pabrik Kertas Tjiwi Kimia Tbk | TKIM | 0.5961 | 0.5961 | 0.5961 | 0.5961 | 0.6541 |
| 41 | Astra Otoparts Tbk | AUTO | 0.8000 | 0.3675 | 0.8000 | 0.8000 | 0.8000 |
| 42 | Indo Kordsa Tbk | BRAM | 0.6581 | 0.6581 | 0.6581 | 0.6581 | 0.6631 |
| 43 | Goodyear Indonesia Tbk | GDYR | 0.9402 | 0.9402 | 0.9417 | 0.9209 | 0.9209 |
| 44 | Gajah Tunggul Tbk | GJTL | 0.5981 | 0.5961 | 0.5961 | 0.5961 | 0.5961 |
| 45 | Indospring Tbk | INDS | 0.8811 | 0.8811 | 0.8811 | 0.8811 | 0.8811 |
| 46 | Selamat Sempurna Tbk | SMSM | 0.5812 | 0.5813 | 0.5813 | 0.5813 | 0.5813 |
| 47 | Polychem Indonesia Tbk | ADMG | 0.7507 | 0.7507 | 0.8549 | 0.8549 | 0.8549 |
| 48 | Eratex Djaja Tbk | ERTX | 0.8685 | 0.8838 | 0.9238 | 0.9538 | 0.9538 |
| 49 | Ever Shine Textile Industry Tbk | ESTI | 0.7258 | 0.7258 | 0.7258 | 0.6266 | 0.8689 |
| 50 | Indorama Syntetics Tbk | INDR | 0.5918 | 0.5918 | 0.5918 | 0.5823 | 0.5371 |

| No | Perusahaan | Kode | Kepemilikan Institusional | | | | |
|----|-------------------------------------|------|---------------------------|--------|--------|--------|--------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 51 | Pan Brothers Tex Tbk | PBRX | 0.6041 | 0.4619 | 0.5160 | 0.4784 | 0.4784 |
| 52 | Ricky Putra Globalindo Tbk | RICY | 0.4804 | 0.4804 | 0.4804 | 0.3258 | 0.4804 |
| 53 | Sunson Textile Manufacturer Tbk | SSTM | 0.6954 | 0.6954 | 0.6954 | 0.4099 | 0.4099 |
| 54 | Primarindo Asia Infrastructure Tbk | BIMA | 0.8896 | 0.8896 | 0.8896 | 0.2098 | 0.9250 |
| 55 | Sepatu Bata Tbk | BATA | 0.8705 | 0.8715 | 0.8711 | 0.8711 | 0.8710 |
| 56 | Jembo Cable Company Tbk | JECC | 0.9015 | 0.9015 | 0.9015 | 0.9015 | 0.9015 |
| 57 | Kabelindo Murni Tbk | KBLM | 0.8924 | 0.8034 | 0.7630 | 0.8241 | 0.8155 |
| 58 | Sucaco Tbk | SCCO | 0.6726 | 0.6726 | 0.7115 | 0.7115 | 0.7115 |
| 59 | Akasha Wira International Tbk | ADES | 0.9194 | 0.9194 | 0.9194 | 0.9152 | 0.9152 |
| 60 | Tiga Pilar Sejahtera Food Tbk | AISA | 0.5571 | 0.6209 | 0.6302 | 0.6304 | 0.6238 |
| 61 | Delta Jakarta Tbk | DLTA | 0.8167 | 0.8167 | 0.8167 | 0.8167 | 0.8167 |
| 62 | Indofood CBP Sukses Makmur Tbk | ICBP | 0.8053 | 0.8053 | 0.8053 | 0.8053 | 0.8053 |
| 63 | Indofood Sukses Makmur Tbk | INDF | 0.5007 | 0.5007 | 0.5007 | 0.5007 | 0.5007 |
| 64 | Mayora Indah Tbk | MYOR | 0.3307 | 0.3307 | 0.3307 | 0.5925 | 0.5907 |
| 65 | Nippon Indosari Corpindo Tbk | ROTI | 0.7075 | 0.7075 | 0.7075 | 0.6937 | 0.7028 |
| 66 | Sekar Bumi Tbk | SKBM | 0.8092 | 0.8142 | 0.8049 | 0.8062 | 0.8279 |
| 67 | Siantar TOP Tbk | STTP | 0.5676 | 0.5676 | 0.5676 | 0.5676 | 0.5676 |
| 68 | Gudang Garam Tbk | GGRM | 0.7555 | 0.7555 | 0.7555 | 0.7555 | 0.7555 |
| 69 | Hanjaya Mandala Sampoerna Tbk | HMSP | 0.9818 | 0.9818 | 0.9250 | 0.9250 | 0.9250 |
| 70 | Bentoel International Investama Tbk | RMBA | 0.9896 | 0.9896 | 0.9896 | 0.9977 | 0.9977 |
| 71 | Darya-Varia Laboratoria Tbk | DVLA | 0.9266 | 0.9266 | 0.9266 | 0.9266 | 0.9213 |
| 72 | Indofarma Tbk | INAF | 0.8066 | 0.8066 | 0.8066 | 0.8712 | 0.8772 |
| 73 | Kalbe Farma Tbk | KLBF | 0.5671 | 0.5671 | 0.5669 | 0.5651 | 0.5651 |
| 74 | Martina Berto Tbk | MBTO | 0.6775 | 0.6775 | 0.6775 | 0.6775 | 0.6775 |
| 75 | Mustika Ratu Tbk | MRAT | 0.8022 | 0.8022 | 0.8022 | 0.8022 | 0.8022 |
| 76 | Mandom Indonesia Tbk | TCID | 0.7377 | 0.7377 | 0.7377 | 0.7377 | 0.7382 |
| 77 | Unilever Indonesia Tbk | UNVR | 0.8499 | 0.8499 | 0.8499 | 0.8499 | 0.8499 |
| 78 | Kedawung Setia Industrial Tbk | KDSI | 0.7568 | 0.7568 | 0.7568 | 0.7568 | 0.7844 |
| 79 | Langgeng Makmur Industri Tbk | LMPI | 0.8327 | 0.8327 | 0.8327 | 0.8329 | 0.2352 |

| No | Perusahaan | Kode | Proporsi Dewan Komisaris Independen | | | | |
|----|-------------------------------------|------|-------------------------------------|--------|--------|--------|--------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 1 | Indocement Tunggul Prakarsa Tbk | INTP | 0.4286 | 0.4286 | 0.4286 | 0.4286 | 0.4286 |
| 2 | Holcim Indonesia Tbk | SMCB | 0.5000 | 0.5000 | 0.4286 | 0.4286 | 0.4286 |
| 3 | Semen Gresik (Persero) Tbk | SMGR | 0.3333 | 0.4286 | 0.2857 | 0.2857 | 0.2857 |
| 4 | Asahimas Flat Glass Tbk | AMFG | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 5 | Arwana Citramulia Tbk | ARNA | 1.0000 | 1.0000 | 1.0000 | 0.3333 | 0.5000 |
| 6 | Keramika Indonesia Asosiasi Tbk | KIAS | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 7 | Mulia Industrindo Tbk | MLIA | 0.4000 | 0.4000 | 0.4000 | 0.4000 | 0.4000 |
| 8 | Surya Toto Indonesia Tbk | TOTO | 0.2500 | 0.4000 | 0.4000 | 0.4000 | 0.4000 |
| 9 | Alakasa Industrindo Tbk | ALKA | 0.5000 | 0.5000 | 0.5000 | 0.3333 | 0.3333 |
| 10 | Betonjaya Manunggal Tbk | BTON | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 11 | Citra Tubindo Tbk | CTBN | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 12 | Gunawan Dian Jaya Steel Tbk | GDST | 0.5000 | 0.3333 | 0.3333 | 0.3333 | 0.5000 |
| 13 | Indal Aluminium Industry Tbk | INAI | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 14 | Krakatau Steel (Persero) Tbk | KRAS | 0.4000 | 0.3333 | 0.1667 | 0.2000 | 0.3333 |
| 15 | Lionmesh Prima Tbk | LMSH | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 16 | Pelat Timah Nusantara Tbk | NIKL | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 17 | Barito Pacific Timber Tbk | BRPT | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 18 | Duta Pertiwi Nusantara Tbk | DPNS | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 19 | Ekadharma International Tbk | EKAD | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 20 | Indo Acidatama Tbk | SRSN | 0.3750 | 0.3750 | 0.3750 | 0.3750 | 0.3750 |
| 21 | Chandra Asri Petrochemical Tbk | TPIA | 0.2857 | 0.2857 | 0.4286 | 0.4286 | 0.4286 |
| 22 | Argha Karya Prima Industry Tbk | AKPI | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 23 | Asiaplast Industries Tbk | APLI | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 24 | Berlina Tbk | BRNA | 0.3333 | 0.3333 | 0.3333 | 0.5000 | 0.4000 |
| 25 | Titan Kimia Nusantara Tbk | FPNI | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 26 | Champion Pacific Indonesia Tbk | IGAR | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 27 | Indopoly Swakarsa Industry Tbk | IPOL | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 28 | Trias Sentosa Tbk | TRST | 0.3333 | 0.5000 | 0.5000 | 0.5000 | 0.3333 |
| 29 | Yanaprima Hastapersada Tbk | YPAS | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 30 | Charoen Pokphand Indonesia Tbk | CPIN | 0.3333 | 0.3333 | 0.3333 | 0.5000 | 0.3333 |
| 31 | JAPFA Comfeed Indonesia Tbk | JPFA | 0.3333 | 0.3333 | 0.5000 | 0.4000 | 0.5000 |
| 32 | Malindo Feedmill Tbk | MAIN | 0.3333 | 0.6000 | 0.6000 | 0.6000 | 0.6000 |
| 33 | Sierad Produce Tbk | SIPD | 0.6667 | 0.6667 | 0.3333 | 0.3333 | 0.3333 |
| 34 | Sumalindo Lestari Jaya Tbk | SULI | 0.3333 | 0.3333 | 0.5000 | 0.5000 | 0.5000 |
| 35 | Alkindo Naratama Tbk | ALDO | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 36 | Fajar Surya Wisesa Tbk | FASW | 0.3333 | 0.4000 | 0.4000 | 0.6000 | 0.5000 |
| 37 | Indah Kiat Pulp & Paper Tbk | INKP | 0.4444 | 0.4444 | 0.4286 | 0.4286 | 0.4286 |
| 38 | Kertas Basuki Rachmat Indonesia Tbk | KBRI | 0.3333 | 0.3333 | 0.5000 | 0.5000 | 0.5000 |
| 39 | Suparma Tbk | SPMA | 0.4000 | 0.6000 | 0.6000 | 0.6000 | 0.6000 |
| 40 | Pabrik Kertas Tjiwi Kimia Tbk | TKIM | 0.4286 | 0.4286 | 0.5000 | 0.5000 | 0.5000 |
| 41 | Astra Otoparts Tbk | AUTO | 0.3636 | 0.3000 | 0.3333 | 0.3750 | 0.3750 |
| 42 | Indo Kordsa Tbk | BRAM | 0.4286 | 0.3077 | 0.4000 | 0.4000 | 0.4000 |
| 43 | Goodyear Indonesia Tbk | GDYR | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 44 | Gajah Tunggul Tbk | GJTL | 0.2857 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 45 | Indospring Tbk | INDS | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 46 | Selamat Sempurna Tbk | SMSM | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 47 | Polychem Indonesia Tbk | ADMG | 0.4000 | 0.4000 | 0.4000 | 0.2500 | 0.2500 |
| 48 | Eratex Djaja Tbk | ERTX | 0.5000 | 0.5000 | 0.5000 | 0.3333 | 0.3333 |
| 49 | Ever Shine Textile Industry Tbk | ESTI | 0.5000 | 0.6667 | 0.6667 | 0.6667 | 0.5000 |
| 50 | Indorama Syntetics Tbk | INDR | 0.4000 | 0.4000 | 0.4000 | 0.4000 | 0.4000 |

| No | Perusahaan | Kode | Proporsi Dewan Komisaris Independen | | | | |
|----|-------------------------------------|------|-------------------------------------|--------|--------|--------|--------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 51 | Pan Brothers Tex Tbk | PBRX | 0.3333 | 0.3333 | 0.3333 | 0.6667 | 0.6667 |
| 52 | Ricky Putra Globalindo Tbk | RICY | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 53 | Sunson Textile Manufacturer Tbk | SSTM | 0.3333 | 0.3333 | 0.4000 | 0.4000 | 0.4000 |
| 54 | Primarindo Asia Infrastructure Tbk | BIMA | 0.6667 | 0.6667 | 0.6667 | 0.6667 | 0.6667 |
| 55 | Sepatu Bata Tbk | BATA | 0.4000 | 0.4000 | 0.4000 | 0.5000 | 0.5000 |
| 56 | Jembo Cable Company Tbk | JECC | 0.6667 | 0.6667 | 0.6667 | 0.6667 | 0.6667 |
| 57 | Kabelindo Murni Tbk | KBLM | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 58 | Sucaco Tbk | SCCO | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 59 | Akasha Wira International Tbk | ADES | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 60 | Tiga Pilar Sejahtera Food Tbk | AISA | 0.3333 | 0.2000 | 0.4000 | 0.4000 | 0.4000 |
| 61 | Delta Jakarta Tbk | DLTA | 0.4000 | 0.4000 | 0.4000 | 0.4000 | 0.4000 |
| 62 | Indofood CBP Sukses Makmur Tbk | ICBP | 0.4286 | 0.5000 | 0.2857 | 0.5000 | 0.5000 |
| 63 | Indofood Sukses Makmur Tbk | INDF | 0.3750 | 0.3750 | 0.3750 | 0.3750 | 0.3750 |
| 64 | Mayora Indah Tbk | MYOR | 0.4000 | 0.4000 | 0.4000 | 0.4000 | 0.4000 |
| 65 | Nippon Indosari Corpindo Tbk | ROTI | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 66 | Sekar Bumi Tbk | SKBM | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 67 | Siantar TOP Tbk | STTP | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 68 | Gudang Garam Tbk | GGRM | 0.3333 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 69 | Hanjaya Mandala Sampoerna Tbk | HMSP | 0.5000 | 0.5000 | 0.4000 | 0.4000 | 0.4000 |
| 70 | Bentoel International Investama Tbk | RMBA | 0.6000 | 0.6000 | 0.8000 | 0.7500 | 0.6667 |
| 71 | Darya-Varia Laboratoria Tbk | DVLA | 0.4286 | 0.4286 | 0.3333 | 0.4286 | 0.4286 |
| 72 | Indofarma Tbk | INAF | 0.5000 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 73 | Kalbe Farma Tbk | KLBF | 0.3333 | 0.3333 | 0.5000 | 0.4286 | 0.4286 |
| 74 | Martina Berto Tbk | MBTO | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 75 | Mustika Ratu Tbk | MRAT | 0.3333 | 0.3333 | 0.3333 | 0.3333 | 0.3333 |
| 76 | Mandom Indonesia Tbk | TCID | 0.4000 | 0.4000 | 0.5000 | 0.4000 | 0.5000 |
| 77 | Unilever Indonesia Tbk | UNVR | 0.8000 | 0.8000 | 0.8000 | 0.8000 | 0.8000 |
| 78 | Kedawung Setia Industrial Tbk | KDSI | 0.4000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 79 | Langgeng Makmur Industri Tbk | LMPI | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |

| No | Perusahaan | Kode | Frekuensi Rapat Komite Audit | | | | |
|----|-------------------------------------|------|------------------------------|------|------|------|------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 1 | Indocement Tunggal Prakarsa Tbk | INTP | 4 | 4 | 4 | 4 | 4 |
| 2 | Holcim Indonesia Tbk | SMCB | 6 | 5 | 4 | 5 | 5 |
| 3 | Semen Gresik (Persero) Tbk | SMGR | 22 | 50 | 37 | 49 | 42 |
| 4 | Asahimas Flat Glass Tbk | AMFG | 11 | 14 | 15 | 12 | 13 |
| 5 | Arwana Citramulia Tbk | ARNA | 11 | 12 | 12 | 12 | 11 |
| 6 | Keramika Indonesia Assosiasi Tbk | KIAS | 6 | 6 | 6 | 6 | 6 |
| 7 | Mulia Industrindo Tbk | MLIA | 12 | 12 | 12 | 12 | 12 |
| 8 | Surya Toto Indonesia Tbk | TOTO | 16 | 12 | 12 | 12 | 12 |
| 9 | Alakasa Industrindo Tbk | ALKA | 4 | 4 | 4 | 4 | 4 |
| 10 | Betonjaya Manunggal Tbk | BTON | 5 | 5 | 5 | 4 | 4 |
| 11 | Citra Tubindo Tbk | CTBN | 5 | 4 | 4 | 4 | 4 |
| 12 | Gunawan Dian Jaya Steel Tbk | GDST | 5 | 5 | 5 | 5 | 4 |
| 13 | Indal Alumunium Industry Tbk | INAI | 4 | 4 | 4 | 4 | 4 |
| 14 | Krakatau Steel (Persero) Tbk | KRAS | 21 | 21 | 20 | 15 | 10 |
| 15 | Lionmesh Prima Tbk | LMSH | 3 | 4 | 4 | 4 | 4 |
| 16 | Pelat Timah Nusantara Tbk | NIKL | 7 | 8 | 8 | 9 | 6 |
| 17 | Barito Pacific Timber Tbk | BRPT | 8 | 8 | 8 | 8 | 4 |
| 18 | Duta Pertiwi Nusantara Tbk | DPNS | 4 | 4 | 4 | 4 | 4 |
| 19 | Ekadharma International Tbk | EKAD | 5 | 5 | 6 | 6 | 7 |
| 20 | Indo Acidatama Tbk | SRSN | 8 | 6 | 6 | 4 | 5 |
| 21 | Chandra Asri Petrochemical Tbk | TPIA | 4 | 12 | 4 | 8 | 7 |
| 22 | Argha Karya Prima Industry Tbk | AKPI | 4 | 3 | 3 | 4 | 4 |
| 23 | Asiaplast Industries Tbk | APLI | 4 | 4 | 4 | 4 | 4 |
| 24 | Berlina Tbk | BRNA | 4 | 4 | 4 | 4 | 4 |
| 25 | Titan Kimia Nusantara Tbk | FPNI | 4 | 4 | 4 | 5 | 4 |
| 26 | Champion Pacific Indonesia Tbk | IGAR | 4 | 4 | 4 | 4 | 4 |
| 27 | Indopoly Swakarsa Industry Tbk | IPOL | 5 | 5 | 4 | 4 | 3 |
| 28 | Trias Sentosa Tbk | TRST | 6 | 6 | 6 | 6 | 6 |
| 29 | Yanaprima Hastapersada Tbk | YPAS | 4 | 4 | 4 | 5 | 5 |
| 30 | Charoen Pokphand Indonesia Tbk | CPIN | 36 | 32 | 33 | 31 | 32 |
| 31 | JAPFA Comfeed Indonesia Tbk | JPFA | 8 | 8 | 4 | 4 | 9 |
| 32 | Malindo Feedmill Tbk | MAIN | 4 | 4 | 4 | 4 | 4 |
| 33 | Sierad Produce Tbk | SIPD | 4 | 4 | 4 | 4 | 5 |
| 34 | Sumalindo Lestari Jaya Tbk | SULI | 12 | 12 | 7 | 7 | 8 |
| 35 | Alkindo Naratama Tbk | ALDO | 6 | 6 | 6 | 14 | 12 |
| 36 | Fajar Surya Wisesa Tbk | FASW | 14 | 14 | 14 | 14 | 14 |
| 37 | Indah Kiat Pulp & Paper Tbk | INKP | 14 | 9 | 4 | 8 | 6 |
| 38 | Kertas Basuki Rachmat Indonesia Tbk | KBRI | 5 | 5 | 4 | 4 | 4 |
| 39 | Suparma Tbk | SPMA | 5 | 5 | 4 | 6 | 7 |
| 40 | Pabrik Kertas Tjiwi Kimia Tbk | TKIM | 14 | 9 | 4 | 6 | 5 |
| 41 | Astra Otoparts Tbk | AUTO | 6 | 6 | 6 | 7 | 7 |
| 42 | Indo Kordsa Tbk | BRAM | 4 | 4 | 4 | 4 | 5 |
| 43 | Goodyear Indonesia Tbk | GDYR | 4 | 4 | 4 | 4 | 4 |
| 44 | Gajah Tunggal Tbk | GJTL | 12 | 11 | 11 | 8 | 8 |
| 45 | Indospring Tbk | INDS | 5 | 5 | 4 | 2 | 2 |
| 46 | Selamat Sempurna Tbk | SMSM | 4 | 4 | 4 | 5 | 7 |
| 47 | Polychem Indonesia Tbk | ADMG | 4 | 4 | 4 | 4 | 5 |
| 48 | Eratex Djaja Tbk | ERTX | 4 | 4 | 4 | 4 | 4 |
| 49 | Ever Shine Textile Industry Tbk | ESTI | 4 | 4 | 4 | 4 | 3 |
| 50 | Indorama Syntetics Tbk | INDR | 4 | 4 | 4 | 4 | 4 |

| No | Perusahaan | Kode | Frekuensi Rapat Komite Audit | | | | |
|----|-------------------------------------|------|------------------------------|------|------|------|------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 51 | Pan Brothers Tex Tbk | PBRX | 10 | 10 | 11 | 12 | 12 |
| 52 | Ricky Putra Globalindo Tbk | RICY | 4 | 4 | 22 | 22 | 22 |
| 53 | Sunson Textile Manufacturer Tbk | SSTM | 4 | 4 | 4 | 6 | 8 |
| 54 | Primarindo Asia Infrastructure Tbk | BIMA | 8 | 8 | 8 | 8 | 8 |
| 55 | Sepatu Bata Tbk | BATA | 5 | 5 | 6 | 4 | 4 |
| 56 | Jembo Cable Company Tbk | JECC | 18 | 17 | 14 | 16 | 16 |
| 57 | Kabelindo Murni Tbk | KBLM | 4 | 4 | 4 | 4 | 4 |
| 58 | Sucaco Tbk | SCCO | 4 | 4 | 4 | 4 | 4 |
| 59 | Akasha Wira International Tbk | ADES | 3 | 3 | 4 | 2 | 3 |
| 60 | Tiga Pilar Sejahtera Food Tbk | AISA | 3 | 3 | 4 | 4 | 4 |
| 61 | Delta Jakarta Tbk | DLTA | 3 | 3 | 3 | 4 | 4 |
| 62 | Indofood CBP Sukses Makmur Tbk | ICBP | 4 | 6 | 7 | 7 | 6 |
| 63 | Indofood Sukses Makmur Tbk | INDF | 4 | 9 | 6 | 8 | 7 |
| 64 | Mayora Indah Tbk | MYOR | 4 | 5 | 7 | 5 | 6 |
| 65 | Nippon Indosari Corpindo Tbk | ROTI | 4 | 4 | 4 | 4 | 8 |
| 66 | Sekar Bumi Tbk | SKBM | 12 | 4 | 4 | 4 | 4 |
| 67 | Siantar TOP Tbk | STTP | 5 | 4 | 4 | 4 | 4 |
| 68 | Gudang Garam Tbk | GGRM | 6 | 6 | 4 | 6 | 9 |
| 69 | Hanjaya Mandala Sampoerna Tbk | HMSP | 4 | 8 | 4 | 5 | 4 |
| 70 | Bentoel International Investama Tbk | RMBA | 4 | 4 | 4 | 4 | 4 |
| 71 | Darya-Varia Laboratoria Tbk | DVLA | 2 | 4 | 4 | 4 | 4 |
| 72 | Indofarma Tbk | INAF | 20 | 12 | 12 | 15 | 12 |
| 73 | Kalbe Farma Tbk | KLBF | 4 | 4 | 4 | 4 | 4 |
| 74 | Martina Berto Tbk | MBTO | 30 | 37 | 46 | 20 | 20 |
| 75 | Mustika Ratu Tbk | MRAT | 3 | 3 | 3 | 8 | 6 |
| 76 | Mandom Indonesia Tbk | TCID | 14 | 14 | 14 | 13 | 12 |
| 77 | Unilever Indonesia Tbk | UNVR | 4 | 4 | 4 | 4 | 4 |
| 78 | Kedawung Setia Industrial Tbk | KDSI | 12 | 12 | 12 | 12 | 12 |
| 79 | Langgeng Makmur Industri Tbk | LMPI | 6 | 12 | 12 | 16 | 12 |

| No | Perusahaan | Kode | Afiliasi Kantor Akuntan Publik | | | | |
|----|-------------------------------------|------|--------------------------------|------|------|------|------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 1 | Indocement Tunggul Prakarsa Tbk | INTP | 1 | 1 | 1 | 1 | 1 |
| 2 | Holcim Indonesia Tbk | SMCB | 1 | 1 | 1 | 1 | 1 |
| 3 | Semen Gresik (Persero) Tbk | SMGR | 1 | 1 | 1 | 1 | 1 |
| 4 | Asahimas Flat Glass Tbk | AMFG | 1 | 1 | 1 | 1 | 1 |
| 5 | Arwana Citramulia Tbk | ARNA | 1 | 1 | 1 | 1 | 1 |
| 6 | Keramika Indonesia Assosiasi Tbk | KIAS | 0 | 0 | 0 | 1 | 1 |
| 7 | Mulia Industrindo Tbk | MLIA | 1 | 1 | 1 | 1 | 1 |
| 8 | Surya Toto Indonesia Tbk | TOTO | 1 | 1 | 1 | 1 | 1 |
| 9 | Alakasa Industrindo Tbk | ALKA | 0 | 0 | 0 | 0 | 0 |
| 10 | Betonjaya Manunggal Tbk | BTON | 0 | 0 | 0 | 0 | 0 |
| 11 | Citra Tubindo Tbk | CTBN | 1 | 1 | 1 | 1 | 1 |
| 12 | Gunawan Dian Jaya Steel Tbk | GDST | 0 | 0 | 0 | 0 | 0 |
| 13 | Indal Alumunium Industry Tbk | INAI | 0 | 0 | 0 | 0 | 0 |
| 14 | Krakatau Steel (Persero) Tbk | KRAS | 1 | 1 | 1 | 1 | 1 |
| 15 | Lionmesh Prima Tbk | LMSH | 0 | 0 | 0 | 0 | 0 |
| 16 | Pelat Timah Nusantara Tbk | NIKL | 1 | 1 | 1 | 1 | 1 |
| 17 | Barito Pacific Timber Tbk | BRPT | 1 | 1 | 1 | 1 | 1 |
| 18 | Duta Pertiwi Nusantara Tbk | DPNS | 0 | 0 | 0 | 0 | 0 |
| 19 | Ekadharma International Tbk | EKAD | 0 | 0 | 0 | 0 | 0 |
| 20 | Indo Acidatama Tbk | SRSN | 0 | 0 | 0 | 0 | 0 |
| 21 | Chandra Asri Petrochemical Tbk | TPIA | 1 | 1 | 1 | 1 | 1 |
| 22 | Argha Karya Prima Industry Tbk | AKPI | 1 | 1 | 1 | 1 | 1 |
| 23 | Asiaplast Industries Tbk | APLI | 1 | 1 | 1 | 1 | 1 |
| 24 | Berlina Tbk | BRNA | 0 | 0 | 0 | 0 | 0 |
| 25 | Titan Kimia Nusantara Tbk | FPNI | 1 | 1 | 1 | 1 | 1 |
| 26 | Champion Pacific Indonesia Tbk | IGAR | 0 | 0 | 0 | 0 | 1 |
| 27 | Indopoly Swakarsa Industry Tbk | IPOL | 0 | 0 | 0 | 0 | 0 |
| 28 | Trias Sentosa Tbk | TRST | 1 | 1 | 1 | 1 | 1 |
| 29 | Yanaprima Hastapersada Tbk | YPAS | 0 | 0 | 0 | 0 | 0 |
| 30 | Charoen Pokphand Indonesia Tbk | CPIN | 1 | 1 | 1 | 1 | 1 |
| 31 | JAPFA Comfeed Indonesia Tbk | JPFA | 0 | 0 | 0 | 0 | 1 |
| 32 | Malindo Feedmill Tbk | MAIN | 0 | 0 | 0 | 0 | 1 |
| 33 | Sierad Produce Tbk | SIPD | 0 | 0 | 0 | 0 | 0 |
| 34 | Sumalindo Lestari Jaya Tbk | SULI | 1 | 1 | 1 | 1 | 1 |
| 35 | Alkindo Naratama Tbk | ALDO | 0 | 0 | 0 | 0 | 0 |
| 36 | Fajar Surya Wisesa Tbk | FASW | 1 | 1 | 1 | 1 | 1 |
| 37 | Indah Kiat Pulp & Paper Tbk | INKP | 0 | 0 | 0 | 0 | 0 |
| 38 | Kertas Basuki Rachmat Indonesia Tbk | KBRI | 0 | 0 | 0 | 0 | 0 |
| 39 | Suparna Tbk | SPMA | 0 | 0 | 0 | 0 | 0 |
| 40 | Pabrik Kertas Tjiwi Kimia Tbk | TKIM | 0 | 0 | 0 | 0 | 0 |
| 41 | Astra Otoparts Tbk | AUTO | 1 | 1 | 1 | 1 | 1 |
| 42 | Indo Kordsa Tbk | BRAM | 1 | 1 | 1 | 1 | 1 |
| 43 | Goodyear Indonesia Tbk | GDYR | 1 | 1 | 1 | 1 | 1 |
| 44 | Gajah Tunggul Tbk | GJTL | 1 | 1 | 1 | 1 | 1 |
| 45 | Indospring Tbk | INDS | 0 | 0 | 0 | 0 | 0 |
| 46 | Selamat Sempurna Tbk | SMSM | 1 | 1 | 1 | 1 | 1 |
| 47 | Polychem Indonesia Tbk | ADMG | 1 | 1 | 1 | 1 | 1 |
| 48 | Eratex Djaja Tbk | ERTX | 0 | 0 | 0 | 0 | 0 |
| 49 | Ever Shine Textile Industry Tbk | ESTI | 1 | 1 | 1 | 1 | 1 |
| 50 | Indorama Syntetics Tbk | INDR | 1 | 1 | 1 | 1 | 1 |

| No | Perusahaan | Kode | Afiliasi Kantor Akuntan Publik | | | | |
|----|-------------------------------------|------|--------------------------------|------|------|------|------|
| | | | 2013 | 2014 | 2015 | 2016 | 2017 |
| 51 | Pan Brothers Tex Tbk | PBRX | 0 | 0 | 0 | 0 | 0 |
| 52 | Ricky Putra Globalindo Tbk | RICY | 0 | 0 | 0 | 0 | 0 |
| 53 | Sunson Textile Manufacturer Tbk | SSTM | 0 | 0 | 0 | 0 | 0 |
| 54 | Primarindo Asia Infrastructure Tbk | BIMA | 0 | 0 | 0 | 0 | 0 |
| 55 | Sepatu Bata Tbk | BATA | 1 | 1 | 1 | 1 | 1 |
| 56 | Jembo Cable Company Tbk | JECC | 0 | 0 | 0 | 0 | 0 |
| 57 | Kabelindo Murni Tbk | KBLM | 0 | 0 | 0 | 0 | 0 |
| 58 | Sucaco Tbk | SCCO | 0 | 0 | 0 | 0 | 0 |
| 59 | Akasha Wira International Tbk | ADES | 0 | 0 | 0 | 0 | 0 |
| 60 | Tiga Pilar Sejahtera Food Tbk | AISA | 0 | 0 | 0 | 0 | 0 |
| 61 | Delta Jakarta Tbk | DLTA | 1 | 1 | 1 | 1 | 1 |
| 62 | Indofood CBP Sukses Makmur Tbk | ICBP | 1 | 1 | 1 | 1 | 1 |
| 63 | Indofood Sukses Makmur Tbk | INDF | 1 | 1 | 1 | 1 | 1 |
| 64 | Mayora Indah Tbk | MYOR | 0 | 0 | 0 | 0 | 0 |
| 65 | Nippon Indosari Corpindo Tbk | ROTI | 1 | 1 | 1 | 1 | 1 |
| 66 | Sekar Bumi Tbk | SKBM | 0 | 0 | 0 | 0 | 0 |
| 67 | Siantar TOP Tbk | STTP | 0 | 0 | 0 | 0 | 0 |
| 68 | Gudang Garam Tbk | GGRM | 1 | 1 | 1 | 1 | 1 |
| 69 | Hanjaya Mandala Sampoerna Tbk | HMSA | 1 | 1 | 1 | 1 | 1 |
| 70 | Bentoel International Investama Tbk | RMBA | 1 | 1 | 1 | 1 | 1 |
| 71 | Darya-Varia Laboratoria Tbk | DVLA | 1 | 1 | 1 | 1 | 1 |
| 72 | Indofarma Tbk | INAF | 0 | 0 | 0 | 0 | 0 |
| 73 | Kalbe Farma Tbk | KLBF | 1 | 1 | 1 | 1 | 1 |
| 74 | Martina Berto Tbk | MBTO | 0 | 0 | 0 | 0 | 0 |
| 75 | Mustika Ratu Tbk | MRAT | 0 | 0 | 0 | 0 | 0 |
| 76 | Mandom Indonesia Tbk | TCID | 1 | 1 | 1 | 1 | 1 |
| 77 | Unilever Indonesia Tbk | UNVR | 1 | 1 | 1 | 1 | 1 |
| 78 | Kedawung Setia Industrial Tbk | KDSI | 0 | 0 | 0 | 0 | 0 |
| 79 | Langgeng Makmur Industri Tbk | LMPI | 0 | 0 | 0 | 0 | 0 |



LAMPIRAN II

Descriptives

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---------------------------------|-----|---------|---------|----------|----------------|
| KEPEMILIKAN INSTITUSIONAL | 395 | .0191 | .9977 | .708602 | .1870076 |
| DEWAN KOMISARIS INDEPENDEN | 395 | .1667 | 1.0000 | .416476 | .1199187 |
| FREKUENSI RAPAT KOMITE AUDIT | 395 | 2.0000 | 50.0000 | 7.559494 | 6.8340280 |
| Valid N (listwise) | 395 | | | | |

Frequencies

Frequency Table

KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | TIDAK TEPAT WAKTU | 21 | 5.3 | 5.3 | 5.3 |
| | TEPAT WAKTU | 374 | 94.7 | 94.7 | 100.0 |
| | Total | 395 | 100.0 | 100.0 | |

AFILIASI KAP

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------|-----------|---------|---------------|--------------------|
| Valid | NON BIG FOUR | 195 | 49.4 | 49.4 | 49.4 |
| | BIG FOUR | 200 | 50.6 | 50.6 | 100.0 |
| | Total | 395 | 100.0 | 100.0 | |



LAMPIRAN III

Logistic Regression

Case Processing Summary

| Unweighted Cases ^a | | N | Percent |
|-------------------------------|----------------------|-----|---------|
| Selected Cases | Included in Analysis | 395 | 100.0 |
| | Missing Cases | 0 | .0 |
| | Total | 395 | 100.0 |
| Unselected Cases | | 0 | .0 |
| Total | | 395 | 100.0 |

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

| Original Value | Internal Value |
|-------------------|----------------|
| TIDAK TEPAT WAKTU | 0 |
| TEPAT WAKTU | 1 |

Block 0: Beginning Block

Iteration History^{a,b,c}

| Iteration | -2 Log likelihood | Coefficients |
|-----------|-------------------|--------------|
| | | Constant |
| Step 1 | 197.347 | 1.787 |
| 0 2 | 166.943 | 2.522 |
| 3 | 164.157 | 2.830 |
| 4 | 164.106 | 2.879 |
| 5 | 164.106 | 2.880 |
| 6 | 164.106 | 2.880 |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 164.106

c. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Classification Table^{a,b}

| Observed | | Predicted | | | |
|--------------------|--|--|-------------|--------------------|-------|
| | | KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN | | Percentage Correct | |
| | | TIDAK TEPAT WAKTU | TEPAT WAKTU | | |
| Step 0 | KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN | TIDAK TEPAT WAKTU | 0 | 21 | .0 |
| | | TEPAT WAKTU | 0 | 374 | 100.0 |
| Overall Percentage | | | | | 94.7 |

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) |
|-----------------|-------|------|---------|----|------|--------|
| Step 0 Constant | 2.880 | .224 | 164.892 | 1 | .000 | 17.810 |

Variables not in the Equation

| Step | Variables | | Score | df | Sig. |
|------|--------------------|-------|--------|----|------|
| 0 | | KI | 7.974 | 1 | .005 |
| | | DKI | .078 | 1 | .780 |
| | | RAPAT | 3.984 | 1 | .046 |
| | | KAP | 6.384 | 1 | .012 |
| | Overall Statistics | | 17.420 | 4 | .002 |

Block 1: Method = Enter

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

| Iteration | | -2 Log likelihood | Coefficients | | | | |
|-----------|---|-------------------|--------------|-------|--------|-------|------|
| | | | Constant | KI | DKI | RAPAT | KAP |
| Step 1 | 1 | 192.079 | 1.139 | .691 | -.094 | .014 | .180 |
| | 2 | 154.684 | .999 | 1.607 | -.252 | .040 | .458 |
| | 3 | 146.383 | .517 | 2.348 | -.532 | .092 | .786 |
| | 4 | 144.033 | .183 | 2.553 | -.930 | .170 | .954 |
| | 5 | 143.527 | -.019 | 2.591 | -1.176 | .232 | .976 |
| | 6 | 143.498 | -.088 | 2.602 | -1.221 | .251 | .976 |
| | 7 | 143.498 | -.093 | 2.603 | -1.223 | .252 | .976 |
| | 8 | 143.498 | -.093 | 2.603 | -1.223 | .252 | .976 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 164.106

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

| | Chi-square | df | Sig. |
|-------------|------------|----|------|
| Step 1 Step | 20.608 | 4 | .000 |
| Block | 20.608 | 4 | .000 |
| Model | 20.608 | 4 | .000 |

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1 | 143.498 ^a | .051 | .150 |

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 3.644 | 8 | .888 |

Contingency Table for Hosmer and Lemeshow Test

| | KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN = TIDAK TEPAT WAKTU | | KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN = TEPAT WAKTU | | Total |
|--------|--|----------|---|----------|-------|
| | Observed | Expected | Observed | Expected | |
| Step 1 | 8 | 7.288 | 32 | 32.712 | 40 |
| 2 | 4 | 4.005 | 36 | 35.995 | 40 |
| 3 | 3 | 2.774 | 37 | 37.226 | 40 |
| 4 | 3 | 2.143 | 37 | 37.857 | 40 |
| 5 | 0 | 1.719 | 40 | 38.281 | 40 |
| 6 | 2 | 1.259 | 38 | 38.741 | 40 |
| 7 | 1 | .904 | 39 | 39.096 | 40 |
| 8 | 0 | .617 | 40 | 39.383 | 40 |
| 9 | 0 | .249 | 40 | 39.751 | 40 |
| 10 | 0 | .043 | 35 | 34.957 | 35 |

Classification Table^a

| Observed | Predicted | | | | |
|----------|--|-------------------------------------|----------------------|----------------|-----------------------|
| | KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN | | TIDAK TEPAT WAKTU | TEPAT WAKTU | Percentage Correct |
| | TIDAK TEPAT WAKTU | TEPAT WAKTU | | | |
| Step 1 | KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN | TIDAK TEPAT WAKTU TEPAT WAKTU | 0 | 21 | .0 |
| | Overall Percentage | | 0 | 374 | 100.0 |
| | | | | | 94.7 |

a. The cut value is .500

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) | |
|--------|----------|--------|-------|-------|------|--------|--------|
| Step 1 | KI | 2.603 | 1.040 | 6.262 | 1 | .012 | 13.504 |
| | DKI | -1.223 | 2.103 | .338 | 1 | .561 | .294 |
| | RAPAT | .252 | .126 | 4.023 | 1 | .045 | 1.287 |
| | KAP | .976 | .539 | 3.278 | 1 | .070 | 2.653 |
| | Constant | -.093 | 1.221 | .006 | 1 | .939 | .911 |

a. Variable(s) entered on step 1: KI, DKI, RAPAT, KAP.

Correlation Matrix

| | | Constant | KI | DKI | RAPAT | KAP |
|------|----------|----------|-------|-------|-------|-------|
| Step | Constant | 1.000 | -.565 | -.660 | -.397 | .048 |
| 1 | KI | -.565 | 1.000 | .036 | .065 | -.156 |
| | DKI | -.660 | .036 | 1.000 | -.160 | -.068 |
| | RAPAT | -.397 | .065 | -.160 | 1.000 | -.062 |
| | KAP | .048 | -.156 | -.068 | -.062 | 1.000 |