

# **LAMPIRAN**

Lampiran 1: Persentase kepemilikan saham perusahaan sampel

No	Perusahaan	Tahun	$X_1$
1	APOL	2016	76.02%
		2017	76.02%
		2018	76.02%
2	ASSA	2016	29.94%
		2017	25.08%
		2018	24.94%
3	BIRD	2016	37.17%
		2017	37.17%
		2018	37.19%
4	LRNA	2016	57.14%
		2017	57.14%
		2018	57.14%
5	MIRA	2016	19.17%
		2017	19.17%
		2018	19.17%
6	NELY	2016	84.89%
		2017	84.92%
		2018	84.89%
7	PORT	2016	74.10%
		2017	74.10%
		2018	74.10%
8	SAFE	2016	79.26%
		2017	77.67%
		2018	77.67%
9	TAXI	2016	51.01%
		2017	51.01%
		2018	51.01%
10	TMAS	2016	80.84%
		2017	80.84%
		2018	80.84%
11	WEHA	2016	44.91%
		2017	44.91%
		2018	44.91%

Lampiran 2: Daftar total asset perusahaan sampel

No	Perusahaan	Tahun	Total Aset	Ln Total Aset
1	APOL	2016	Rp 1.214.104.000.000	27.8250
		2017	Rp 1.167.650.492.065	27.7860
		2018	Rp 896.202.506.403	27.5214
2	ASSA	2016	Rp 3.029.807.000.000	28.7395
		2017	Rp 3.307.396.918.555	28.8272
		2018	Rp 4.062.536.132.739	29.0328
3	BIRD	2016	Rp 7.300.612.000.000	29.6190
		2017	Rp 6.516.487.000.000	29.5054
		2018	Rp 6.955.157.000.000	29.5705
4	LRNA	2016	Rp 308.709.000.000	26.4557
		2017	Rp 257.078.590.718	26.2726
		2018	Rp 312.059.443.277	26.4665
5	MIRA	2016	Rp 400.015.000.000	26.7148
		2017	Rp 373.572.552.145	26.6464
		2018	Rp 320.777.602.224	26.4940
6	NELY	2016	Rp 409.484.780.000	26.7382
		2017	Rp 416.286.581.960	26.7546
		2018	Rp 474.345.474.753	26.8852
7	PORT	2016	Rp 2.051.324.000.000	28.3495
		2017	Rp 1.891.346.409.000	28.2683
		2018	Rp 2.069.999.904.000	28.3586
8	SAFE	2016	Rp 9.449.082.799	22.9692
		2017	Rp 48.249.732.973	24.5997
		2018	Rp 347.837.329.010	26.5750
9	TAXI	2016	Rp 2.557.262.840.000	28.5700
		2017	Rp 2.010.013.000.000	28.3292
		2018	Rp 1.269.024.960.000	27.8693
10	TMAS	2016	Rp 2.525.662.000.000	28.5575
		2017	Rp 2.918.378.214.457	28.7020
		2018	Rp 2.837.426.144.602	28.6739
11	WEHA	2016	Rp 358.826.820.649	26.6061
		2017	Rp 300.003.474.668	26.4271
		2018	Rp 331.404.130.533	26.5266

Lampiran 3: Daftar Kantor Akuntan Publik perusahaan sampel

No	Perusahaan	Tahun	Nama KAP	Ket
1	APOL	2016	Kosasih, Nurdiyaman, Tjahjo & Rekan	0
		2017	Kosasih, Nurdiyaman, Tjahjo & Rekan	0
		2018	Kosasih, Nurdiyaman, Tjahjo & Rekan	0
2	ASSA	2016	Purwanto, Sungkoro, Surja & Rekan	1
		2017	Purwanto, Suherman & Surja	1
		2018	Purwanto, Suherman & Surja	1
3	BIRD	2016	Kosasih, Nurdiyaman, Tjahjo & Rekan	0
		2017	Kosasih, Nurdiyaman, Tjahjo & Rekan	0
		2018	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
4	LRNA	2016	Doli, Bambang, Sulistiyanto, Dadang & Ali	0
		2017	Rama Wendra	0
		2018	Rama Wendra	0
5	MIRA	2016	Achmad, Rasyid, Hisbullah & Jerry	0
		2017	Herman, Dody Tanumihardja & Rekan	0
		2018	Herman, Dody Tanumihardja & Rekan	0
6	NELY	2016	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
		2017	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
		2018	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
7	PORT	2016	KAP RSM Indonesia	0
		2017	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
		2018	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
8	SAFE	2016	Jimmy, Budhi & Rekan	0
		2017	Jimmy, Budhi & Rekan	0
		2018	Heliantono & Rekan	0
9	TAXI	2016	Mirawati Sensi Idris	0
		2017	Tanubrata Sutanto Fahmi Bambang & rekan	0
		2018	Tanubrata Sutanto Fahmi & rekan	0
10	TMAS	2016	Purwantono, Sungkoro & Surja	1
		2017	Purwantono, Suherman & Surja	1
		2018	Purwantono, Suherman & Surja	1
11	WEHA	2016	Mirawati Sensi Idris	0
		2017	Mirawati Sensi Idris	0
		2018	Mirawati Sensi Idris	0