

## LAMPIRAN

### Lampiran 1 Tabulasi Data Sebelum Outlier

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>DKI</b>	<b>KA</b>	<b>WS</b>	<b>ILK</b>
1	<b>WTON</b>	<b>2019</b>	0.50	3	1	0.89
2		<b>2020</b>	0.40	3	1	1.01
3		<b>2021</b>	0.40	3	1	1.61
4		<b>2022</b>	0.40	3	1	2.19
5		<b>2023</b>	0.40	3	1	3.85
6	<b>PPRO</b>	<b>2019</b>	0.50	2	1	1.08
7		<b>2020</b>	0.67	2	1	0.78
8		<b>2021</b>	0.67	2	1	1.26
9		<b>2022</b>	0.67	2	1	1.48
10		<b>2023</b>	0.67	2	1	1.07
11	<b>BMRI</b>	<b>2019</b>	0.50	8	1	0.05
12		<b>2020</b>	0.30	6	1	0.06
13		<b>2021</b>	0.30	7	1	0.06
14		<b>2022</b>	0.30	7	1	0.01
15		<b>2023</b>	0.30	7	1	0.01
16	<b>BBRI</b>	<b>2019</b>	0.63	9	1	0.04
17		<b>2020</b>	0.60	10	1	0.03
18		<b>2021</b>	0.60	8	1	0.04
19		<b>2022</b>	0.60	7	1	0.04
20		<b>2023</b>	0.70	7	1	0.04
21	<b>JSMR</b>	<b>2019</b>	0.33	5	1	0.01
22		<b>2020</b>	0.40	4	1	0.01

23		<b>2021</b>	0.33	4	1	0.01
24		<b>2022</b>	0.50	4	1	0.01
25		<b>2023</b>	0.57	4	1	0.01
26		<b>2019</b>	0.33	2	1	0.11
27		<b>2020</b>	0.33	2	1	0.03
28	<b>KAEF</b>	<b>2021</b>	0.33	2	1	0.05
29		<b>2022</b>	0.33	2	1	0.02
30		<b>2023</b>	0.29	4	1	0.08
31		<b>2019</b>	0.29	4	1	0.02
32		<b>2020</b>	0.29	4	1	0.04
33	<b>SMGR</b>	<b>2021</b>	0.57	3	1	0.03
34		<b>2022</b>	0.29	3	1	0.04
35		<b>2023</b>	0.57	4	1	0.04
36		<b>2019</b>	0.50	5	1	1.44
37		<b>2020</b>	0.44	7	1	0.85
38	<b>TLKM</b>	<b>2021</b>	0.44	6	1	0.93
39		<b>2022</b>	0.44	6	1	1.61
40		<b>2023</b>	0.44	6	1	1.99
41		<b>2019</b>	0.43	4	1	0.84
42		<b>2020</b>	0.43	3	1	0.90
43	<b>WSKT</b>	<b>2021</b>	0.29	3	1	1.31
44		<b>2022</b>	0.29	3	1	1.78
45		<b>2023</b>	0.43	4	1	3.34
46		<b>2019</b>	0.40	4	1	1.63
47		<b>2020</b>	0.20	3	1	1.02
48	<b>WEGE</b>	<b>2021</b>	0.40	3	1	1.76
49		<b>2022</b>	0.40	3	1	2.06

50		<b>2023</b>	0.40	3	1	3.51
51		<b>2019</b>	0.33	3	1	0.78
52		<b>2020</b>	0.33	3	1	2.45
53	<b>ADHI</b>	<b>2021</b>	0.33	3	1	15.17
54		<b>2022</b>	0.33	3	1	4.21
55		<b>2023</b>	0.33	3	1	11.07
56		<b>2019</b>	0.43	4	1	1.29
57		<b>2020</b>	0.60	5	1	1.06
58	<b>GIAA</b>	<b>2021</b>	0.40	5	1	1.67
59		<b>2022</b>	0.67	4	1	2.48
60		<b>2023</b>	0.67	3	1	4.10
61		<b>2019</b>	0.40	4	1	0.80
62		<b>2020</b>	0.50	5	1	0.32
63	<b>PT PP Presisi Tbk</b>	<b>2021</b>	0.67	4	1	0.06
64		<b>2022</b>	0.50	4	1	0.81
65		<b>2023</b>	0.50	5	1	0.11
66		<b>2019</b>	0.40	3	1	1.53
67		<b>2020</b>	0.50	3	1	1.21
68	<b>SMBR</b>	<b>2021</b>	0.60	3	1	2.33
69		<b>2022</b>	0.50	3	1	3.34
70		<b>2023</b>	0.25	4	1	5.71
71		<b>2019</b>	0.67	3	1	0.01
72		<b>2020</b>	0.33	3	1	0.09
73	<b>PTPP</b>	<b>2021</b>	0.33	3	1	0.01
74		<b>2022</b>	0.33	3	1	0.08
75		<b>2023</b>	0.50	3	1	0.08
76	<b>BBNI</b>	<b>2019</b>	0.63	4	1	0.85

77		<b>2020</b>	0.63	3	1	1.04
78		<b>2021</b>	0.70	6	1	1.41
79		<b>2022</b>	0.70	4	1	1.27
80		<b>2023</b>	1.50	5	1	2.00
81		<b>2019</b>	0.33	5	1	0.60
82		<b>2020</b>	0.50	5	1	0.52
83	<b>PGN</b>	<b>2021</b>	0.50	5	1	0.01
84		<b>2022</b>	0.50	5	1	0.01
85		<b>2023</b>	0.50	5	1	0.01
86		<b>2019</b>	0.17	3	1	0.08
87		<b>2020</b>	0.17	3	1	0.08
88	<b>PTBA</b>	<b>2021</b>	0.17	3	1	0.09
89		<b>2022</b>	0.33	3	1	1.37
90		<b>2023</b>	0.50	3	1	0.28
91		<b>2019</b>	0.33	3	1	10.62
92		<b>2020</b>	0.33	4	1	10.94
93	<b>KRAS</b>	<b>2021</b>	0.33	4	1	11.00
94		<b>2022</b>	0.55	4	1	1.37
95		<b>2023</b>	0.55	4	1	0.28
96		<b>2019</b>	0.33	7	1	10.62
97		<b>2020</b>	0.33	4	1	10.94
98	<b>BBTN</b>	<b>2021</b>	0.29	5	1	11684.40
99		<b>2022</b>	0.29	6	1	0.01
100		<b>2023</b>	0.38	5	1	0.02
101		<b>2019</b>	0.40	3	1	0.16
102	<b>ELSA</b>	<b>2020</b>	0.50	3	1	0.15
103		<b>2021</b>	0.50	3	1	0.19

104		<b>2022</b>	0.50	3	1	0.18
105		<b>2023</b>	0.50	3	1	0.16
106		<b>2019</b>	0.43	5	1	107.65
107		<b>2020</b>	0.43	6	1	93.55
108	<b>WIKA</b>	<b>2021</b>	0.43	6	1	185.90
109		<b>2022</b>	0.43	4	1	243.47
110		<b>2023</b>	0.43	4	1	4446.13
111		<b>2019</b>	0.20	4	1	0.09
112		<b>2020</b>	0.40	4	1	0.04
113	<b>TINS</b>	<b>2021</b>	0.33	4	1	0.06
114		<b>2022</b>	0.33	4	1	0.08
115		<b>2023</b>	0.40	3	1	0.13
116		<b>2019</b>	0.33	5	1	8.98
117		<b>2020</b>	0.33	4	1	4.09
118	<b>ANTM</b>	<b>2021</b>	0.33	4	1	3.85
119		<b>2022</b>	0.60	4	1	4.97
120		<b>2023</b>	0.60	4	1	1.11
121		<b>2019</b>	0.40	3	1	1.02
122		<b>2020</b>	0.40	3	1	0.17
123	<b>WSBP</b>	<b>2021</b>	0.40	3	1	0.92
124		<b>2022</b>	0.40	3	1	0.84
125		<b>2023</b>	0.40	3	1	0.24

## Lampiran 2 Tabulasi Data Setelah Outlier

NO	KODE	TAHUN	DKI	KA	WS	ILK
1	WTON	2019	0.50	3	1	0.89
2		2020	0.40	3	1	1.01
3		2021	0.40	3	1	1.61
4		2022	0.40	3	1	2.19
5	PPRO	2019	0.50	2	1	1.08
6		2020	0.67	2	1	0.78
7		2021	0.67	2	1	1.26
8		2022	0.67	2	1	1.48
9		2023	0.67	2	1	1.07
10	BMRI	2019	0.50	8	1	0.05
11		2020	0.30	6	1	0.06
12		2021	0.30	7	1	0.06
13		2022	0.30	7	1	0.01
14		2023	0.30	7	1	0.01
15	BBRI	2019	0.63	9	1	0.04
16		2020	0.60	10	1	0.03
17		2021	0.60	8	1	0.04
18		2022	0.60	7	1	0.04
19		2023	0.70	7	1	0.04
20	JSMR	2019	0.33	5	1	0.01
21		2020	0.40	4	1	0.01
22		2021	0.33	4	1	0.01
23		2022	0.50	4	1	0.01
24		2023	0.57	4	1	0.01

25		<b>2019</b>	0.33	2	1	0.11
26		<b>2020</b>	0.33	2	1	0.03
27	<b>KAEF</b>	<b>2021</b>	0.33	2	1	0.05
28		<b>2022</b>	0.33	2	1	0.02
29		<b>2023</b>	0.29	4	1	0.08
30		<b>2019</b>	0.29	4	1	0.02
31		<b>2020</b>	0.29	4	1	0.04
32	<b>SMGR</b>	<b>2021</b>	0.57	3	1	0.03
33		<b>2022</b>	0.29	3	1	0.04
34		<b>2023</b>	0.57	4	1	0.04
35		<b>2019</b>	0.50	5	1	1.44
36		<b>2020</b>	0.44	7	1	0.85
37	<b>TLKM</b>	<b>2021</b>	0.44	6	1	0.93
38		<b>2022</b>	0.44	6	1	1.61
39		<b>2023</b>	0.44	6	1	1.99
40		<b>2019</b>	0.43	4	1	0.84
41		<b>2020</b>	0.43	3	1	0.90
42	<b>WSKT</b>	<b>2021</b>	0.29	3	1	1.31
43		<b>2022</b>	0.29	3	1	1.78
44		<b>2023</b>	0.43	4	1	3.34
45		<b>2019</b>	0.40	4	1	1.63
46		<b>2020</b>	0.20	3	1	1.02
47	<b>WEGE</b>	<b>2021</b>	0.40	3	1	1.76
48		<b>2022</b>	0.40	3	1	2.06
49		<b>2023</b>	0.40	3	1	3.51
50		<b>2019</b>	0.33	3	1	0.78
51	<b>ADHI</b>	<b>2020</b>	0.33	3	1	2.45

52		<b>2019</b>	0.43	4	1	1.29
53	<b>GIAA</b>	<b>2020</b>	0.60	5	1	1.06
54		<b>2021</b>	0.40	5	1	1.67
55		<b>2022</b>	0.67	4	1	2.48
56		<b>2019</b>	0.40	4	1	0.80
57	<b>PT PP Presisi Tbk</b>	<b>2020</b>	0.50	5	1	0.32
58		<b>2021</b>	0.67	4	1	0.06
59		<b>2022</b>	0.50	4	1	0.81
60		<b>2023</b>	0.50	5	1	0.11
61	<b>SMBR</b>	<b>2019</b>	0.40	3	1	1.53
62		<b>2020</b>	0.50	3	1	1.21
63		<b>2021</b>	0.60	3	1	2.33
64		<b>2022</b>	0.50	3	1	3.34
65	<b>PTPP</b>	<b>2019</b>	0.67	3	1	0.01
66		<b>2020</b>	0.33	3	1	0.09
67		<b>2021</b>	0.33	3	1	0.01
68		<b>2022</b>	0.33	3	1	0.08
69		<b>2023</b>	0.50	3	1	0.08
70	<b>BBNI</b>	<b>2019</b>	0.63	4	1	0.85
71		<b>2020</b>	0.63	3	1	1.04
72		<b>2021</b>	0.70	6	1	1.41
73		<b>2022</b>	0.70	4	1	1.27
74		<b>2023</b>	1.50	5	1	2.00
75	<b>PGN</b>	<b>2019</b>	0.33	5	1	0.60
76		<b>2020</b>	0.50	5	1	0.52
77		<b>2021</b>	0.50	5	1	0.01
78		<b>2022</b>	0.50	5	1	0.01



79		<b>2023</b>	0.50	5	1	0.01
80		<b>2019</b>	0.17	3	1	0.08
81		<b>2020</b>	0.17	3	1	0.08
82	<b>PTBA</b>	<b>2021</b>	0.17	3	1	0.09
83		<b>2022</b>	0.33	3	1	1.37
84		<b>2023</b>	0.50	3	1	0.28
85	<b>KRAS</b>	<b>2022</b>	0.55	4	1	1.37
86		<b>2023</b>	0.55	4	1	0.28
87	<b>BBTN</b>	<b>2022</b>	0.29	6	1	0.01
88		<b>2023</b>	0.38	5	1	0.02
89		<b>2019</b>	0.40	3	1	0.16
90		<b>2020</b>	0.50	3	1	0.15
91	<b>ELSA</b>	<b>2021</b>	0.50	3	1	0.19
92		<b>2022</b>	0.50	3	1	0.18
93		<b>2023</b>	0.50	3	1	0.16
94		<b>2019</b>	0.20	4	1	0.09
95		<b>2020</b>	0.40	4	1	0.04
96	<b>TINS</b>	<b>2021</b>	0.33	4	1	0.06
97		<b>2022</b>	0.33	4	1	0.08
98		<b>2023</b>	0.40	3	1	0.13
99	<b>ANTM</b>	<b>2023</b>	0.60	4	1	1.11
100		<b>2019</b>	0.40	3	1	1.02
101		<b>2020</b>	0.40	3	1	0.17
102	<b>WSBP</b>	<b>2021</b>	0.40	3	1	0.92
103		<b>2022</b>	0.40	3	1	0.84
104		<b>2023</b>	0.40	3	1	0.24

### Lampiran 3 Hasil Olah Data

#### Hasil Uji Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komisaris Independen	104	0,17	1,50	0,4548	0,16683
Komite Audit	104	2,00	10,00	4,0094	1,58262
Integritas Laporan Keuangan	104	0,01	4,10	0,7786	0,93944
<i>Whistleblowing system</i>	104	1,00	1,00	1,0000	0,00000
Valid N (listwise)	104				

#### Hasil Uji Multikolinearitas

##### Coefficients<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Komisaris independen	0,977	1,024
Komite audit	0,977	1,024

a. Dependent Variable: Integritas Laporan Keuangan

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	Durbin-Watson
1	2,054
a. Predictors: (Constant), Komisaris independen, Komite audit	
b. Dependent Variable: Integritas Laporan Keuangan	

### Hasil Uji Heteroskedastisitas (Glejser)

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,163	1,294		-0,899	0,371
Komisaris independen	4,301	3,320	1,517	1,295	0,198
Komite audit	0,043	0,096	0,144	0,447	0,656
<i>Whistleblowing system</i>	1,968	1,306	1,275	1,507	0,135
1 Komisaris independen* <i>Whistleblowing system</i>	-4,210	3,333	-1,923	-1,263	0,209
Komite audit* <i>Whistleblowing system</i>	-0,106	0,101	-0,434	-1,046	0,298

a. Dependent Variable: ABRESID

## Hasil Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		104
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	0,79164922
	Most Extreme Differences	
	Absolute	0,127
	Positive	0,127
	Negative	-0,111
Kolmogorov-Smirnov Z		1,300
Asymp. Sig. (2-tailed)		0,068
a. Test distribution is Normal.		
b. Calculated from data.		

## Hasil Uji Regresi Berganda Persamaan 1

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
	(Constant)	0,732	0,315		2,327	0,022
1	Komisaris independen	1,450	0,529	0,257	2,741	0,007
	Komite audit	-0,153	0,056	-0,257	-2,741	0,007

a. Dependent Variable: Y

### Hasil Uji Regresi Berganda Persamaan 2

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	-11,585	2,117		-5,473	0,000
1 Komisararis independen	34,487	5,430	6,124	6,351	0,000
Komite audit	0,227	0,157	0,382	1,444	0,152
<i>Whistleblowing system</i>	12,309	2,136	4,015	5,762	0,000

a. Dependent Variable: Y

### Hasil Uji Regresi Berganda Persamaan 3 (MRA)

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	-11,585	2,117		-5,473	0,000
1 Komisararis independen	34,487	5,430	6,124	6,351	0,000
Komite audit	0,227	0,157	0,382	1,444	0,152
<i>Whistleblowing system</i>	12,309	2,136	4,015	5,762	0,000
Komisaris independen*	-33,111	5,451	-7,615	-6,075	0,000
<i>Whistleblowing system</i>					
Komite audit*	-0,379	0,165	-0,783	-2,293	0,024
<i>Whistleblowing system</i>					

a. Dependent Variable: Y

### Hasil Uji Parsial (Uji t)

Coefficients <sup>a</sup>		
Model	t	Sig.
(Constant)	-5,473	0,000
Komisaris independen	2,741	0,007
Komite audit	-2,741	0,007
1 Komisaris independen*	-6,075	0,000
<i>Whistleblowing system</i>		
Komite audit*	-2,293	0,024
<i>Whistleblowing system</i>		

a. Dependent Variable: Y

### Hasil Uji Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,603 <sup>a</sup>	0,363	0,331	0,76814

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y