

LAMPIRAN

Lampiran 1

Data Mentah Berdasarkan Laporan Keuangan

No.	Kode	Tahun	Aset	EBIT	satuan	kurs
1	ADHI	2018	30091600973297	649504162099	1	1
		2019	36515833214549	686491539347	1	1
		2020	38093888626552	39735297098	1	1
2	ANTM	2018	32195350845	2013152801	1000	1
		2019	30194907730	2013152801	1000	1
		2020	31729512995	1641178012	1000	1
3	BRIS	2018	37869177	151514	1000000	1
		2019	43123488	116865	1000000	1
		2020	57715586	405231	1000000	1
4	ELSA	2018	5657327	376818	1000000	1
		2019	6805037	494579	1000000	1
		2020	7562822	381009	1000000	1
5	IPCC	2018	1255245127	220633555	1000	1
		2019	1264868846	170497450	1000	1
		2020	1825052707	-36578292	1000	1
6	KAEF	2018	11329090864	755296047	1000	1
		2019	18352877132	38315488	1000	1
		2020	17562816674	73359098	1000	1
7	PGAS	2018	7939273167	584904285	1	14481
		2019	7373713156	279902491	1	13901
		2020	7533986395	-175355545	1	14105
8	PPRE	2018	6255996193627	446640930821	1	1
		2019	7760863409420	453810431280	1	1
		2020	6895982045724	127342712236	1	1
9	PTBA	2018	24172933	6799050	1000000	1
		2019	26098052	5455162	1000000	1
		2020	24056755	3231685	1000000	1
10	PTPP	2018	52549150902972	2003090738328	1	1
		2019	59165548433821	1239763092293	1	1
		2020	53472450650976	289566658260	1	1
11	SMBR	2018	5538079503	145356709	1000	1
		2019	5571270204	86572265	1000	1
		2020	5737175560	36467602	1000	1
12	SMGR	2018	50783836	4104959	1000000	1
		2019	79807067	3195775	1000000	1
		2020	78006244	3488650	1000000	1
13	TINS	2018	15220685	199058	1000000	1
		2019	20361278	-722414	1000000	1
		2020	14517700	-269760	1000000	1
14	TLKM	2018	206196	36405	1000000000	1
		2019	221208	37908	1000000000	1
		2020	246943	38775	1000000000	1
15	WEGE	2018	5890299960562	444780759202	1	1
		2019	6197314112122	456801924801	1	1
		2020	6081882876649	156254284506	1	1
16	WIKA	2018	59230001239	2358628934	1000	1
		2019	62110847154	2789255688	1000	1
		2020	68109185213	310275688	1000	1
17	WTON	2018	8881778299672	619251303685	1	1
		2019	10337895087207	626270544710	1	1
		2020	8509017299594	130504809969	1	1

Lampiran 2

Data Mentah Setelah Penyesuaian (Satuan dan Kurs)

No.	Kode	Tahun	Aset	EBIT	No.	Kode	Tahun	Aset	EBIT
1	ADHI	2018	3.00916E+13	6.49504E+11	10	PTPP	2018	5.25E+13	2E+12
		2019	3.65158E+13	6.86492E+11			2019	5.92E+13	1.24E+12
		2020	3.80939E+13	39735297098			2020	5.35E+13	2.9E+11
2	ANTM	2018	3.21954E+13	2.01315E+12	11	SMBR	2018	5.54E+12	1.45E+11
		2019	3.01949E+13	2.01315E+12			2019	5.57E+12	8.66E+10
		2020	3.17295E+13	1.64118E+12			2020	5.74E+12	3.65E+10
3	BRIS	2018	3.78692E+13	1.51514E+11	12	SMGR	2018	5.08E+13	4.1E+12
		2019	4.31235E+13	1.16865E+11			2019	7.98E+13	3.2E+12
		2020	5.77156E+13	4.05231E+11			2020	7.8E+13	3.49E+12
4	ELSA	2018	5.65733E+12	3.76818E+11	13	TINS	2018	1.52E+13	1.99E+11
		2019	6.80504E+12	4.94579E+11			2019	2.04E+13	-7.2E+11
		2020	7.56282E+12	3.81009E+11			2020	1.45E+13	-2.7E+11
5	IPCC	2018	1.25525E+12	2.20634E+11	14	TLKM	2018	2.06E+14	3.64E+13
		2019	1.26487E+12	1.70497E+11			2019	2.21E+14	3.79E+13
		2020	1.82505E+12	-36578292000			2020	2.47E+14	3.88E+13
6	KAEF	2018	1.13291E+13	7.55296E+11	15	WEGE	2018	5.89E+12	4.45E+11
		2019	1.83529E+13	38315488000			2019	6.2E+12	4.57E+11
		2020	1.75628E+13	73359098000			2020	6.08E+12	1.56E+11
7	PGAS	2018	1.14969E+14	8.47E+12	16	WIKA	2018	5.92E+13	2.36E+12
		2019	1.02502E+14	3.89092E+12			2019	6.21E+13	2.79E+12
		2020	1.06267E+14	-2.47339E+12			2020	6.81E+13	3.1E+11
8	PPRE	2018	6.256E+12	4.46641E+11	17	WTON	2018	8.88E+12	6.19E+11
		2019	7.76086E+12	4.5381E+11			2019	1.03E+13	6.26E+11
		2020	6.89598E+12	1.27343E+11			2020	8.51E+12	1.31E+11
9	PTBA	2018	2.41729E+13	6.79905E+12					
		2019	2.60981E+13	5.45516E+12					
		2020	2.40568E+13	3.23169E+12					

Lampiran 3

Data Mentah Lanjutan

No.	Kode	Tahun	DKom independen	Jml Komisaris	Jml DK audit	Kualitas audit
1	ADHI	2018	2	7	3	0
		2019	2	7	3	0
		2020	2	6	3	0
2	ANTM	2018	2	6	4	0
		2019	2	6	4	0
		2020	2	6	4	1
3	BRIS	2018	2	4	6	1
		2019	2	4	5	1
		2020	1	2	4	1
4	ELSA	2018	2	5	3	1
		2019	2	5	3	1
		2020	2	4	3	1
5	IPCC	2018	2	4	3	1
		2019	2	4	3	1
		2020	1	4	3	1
6	KAEF	2018	2	5	4	0
		2019	2	5	4	0
		2020	1	4	4	0
7	PGAS	2018	2	5	5	1
		2019	2	6	5	1
		2020	3	6	5	1
8	PPRE	2018	0	3	3	0
		2019	0	4	4	0
		2020	0	3	4	0
9	PTBA	2018	2	6	4	1
		2019	2	6	4	1
		2020	2	6	4	1
10	PTPP	2018	2	6	4	0
		2019	2	6	3	0
		2020	2	6	3	0
11	SMBR	2018	2	5	3	0
		2019	2	5	3	0
		2020	2	4	3	0
12	SMGR	2018	2	7	4	1
		2019	2	7	4	1
		2020	2	7	4	1
13	TINS	2018	1	5	4	1
		2019	1	5	4	1
		2020	2	5	4	1
14	TLKM	2018	3	7	7	1
		2019	3	6	7	1
		2020	4	9	9	1
15	WEGE	2018	3	7	3	0
		2019	3	6	3	0
		2020	1	5	3	0
16	WIKA	2018	2	5	4	0
		2019	2	5	4	0
		2020	3	7	6	0
17	WTON	2018	3	7	5	0
		2019	3	7	5	0
		2020	2	5	3	0

Lampiran 4

Data Tiap Variabel

No.	Kode	Tahun	ROA	Komisaris Independen	Komite Audit	Kualitas Audit	No.	Kode	Tahun	ROA	Komisaris Independen	Komite Audit	Kualitas Audit
			Y	X1	X2	X3				Y	X1	X2	X3
1	ADHI	2018	0.022	0.286	3	0	10	PTPP	2018	0.038	0.333	4	0
		2019	0.019	0.286	3	0			2019	0.021	0.333	3	0
		2020	0.001	0.333	3	0			2020	0.005	0.333	3	0
2	ANTM	2018	0.063	0.333	4	0	11	SMBR	2018	0.026	0.400	3	0
		2019	0.067	0.333	4	0			2019	0.016	0.400	3	0
		2020	0.052	0.333	4	1			2020	0.006	0.500	3	0
3	BRI S	2018	0.004	0.500	6	1	12	SMGR	2018	0.081	0.286	4	1
		2019	0.003	0.500	5	1			2019	0.040	0.286	4	1
		2020	0.007	0.500	4	1			2020	0.045	0.286	4	1
4	ELSA	2018	0.067	0.400	3	1	13	TINS	2018	0.013	0.200	4	1
		2019	0.073	0.400	3	1			2019	-0.035	0.200	4	1
		2020	0.050	0.500	3	1			2020	-0.019	0.400	4	1
5	IPC	2018	0.176	0.500	3	1	14	TLKM	2018	0.177	0.429	7	1
		2019	0.135	0.500	3	1			2019	0.171	0.500	7	1
		2020	-0.020	0.250	3	1			2020	0.157	0.444	9	1
6	KAEF	2018	0.067	0.400	4	0	15	WEGE	2018	0.076	0.429	3	0
		2019	0.002	0.400	4	0			2019	0.074	0.500	3	0
		2020	0.004	0.250	4	0			2020	0.026	0.200	3	0
7	PGAS	2018	0.074	0.400	5	1	16	WIK A	2018	0.040	0.400	4	0
		2019	0.038	0.333	5	1			2019	0.045	0.400	4	0
		2020	-0.023	0.500	5	1			2020	0.005	0.429	6	0
8	PPRE	2018	0.071	0.000	3	0	17	WT ON	2018	0.070	0.429	5	0
		2019	0.058	0.000	4	0			2019	0.061	0.429	5	0
		2020	0.018	0.000	4	0			2020	0.015	0.400	3	0
9	PTBA	2018	0.281	0.333	4	1			2018	0.209	0.333	4	1
		2019	0.209	0.333	4	1			2019	0.209	0.333	4	1
		2020	0.134	0.333	4	1			2020	0.134	0.333	4	1

Lampiran 5

Out Put Eviews Statistik Deskriptif

	Y	X1	X2	X3
Mean	0.055020	0.356510	4.039216	0.490196
Median	0.040000	0.400000	4.000000	0.000000
Maximum	0.281000	0.500000	9.000000	1.000000
Minimum	-0.035000	0.000000	3.000000	0.000000
Std. Dev.	0.064088	0.124019	1.232246	0.504878
Skewness	1.442577	-1.257222	1.868300	0.039223
Kurtosis	5.099362	4.753364	7.221224	1.001538
Jarque-Bera Probability	27.05430 0.000001	19.96802 0.000046	67.53442 0.000000	8.500005 0.014264
Sum	2.806000	18.18200	206.0000	25.00000
Sum Sq. Dev.	0.205363	0.769039	75.92157	12.74510
Observations	51	51	51	51

Lampiran 6

Out Put Eviews Uji Chow

Redundant Fixed Effects Tests

Equation: FIXED

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	6.190446	(16,31)	0.0000
Cross-section Chi-square	73.129399	16	0.0000

Cross-section fixed effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 06/13/22 Time: 21:21

Sample: 2018 2020

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.986101	0.078967	12.48748	0.0000
X1	0.026756	0.075860	0.352708	0.7259
X2	0.022164	0.014184	1.562598	0.1249
X3	0.031617	0.020691	1.528047	0.1332

R-squared	0.143443	Mean dependent var	1.106667
Adjusted R-squared	0.088769	S.D. dependent var	0.029642
S.E. of regression	0.028296	Akaike info criterion	-4.217003
Sum squared resid	0.037631	Schwarz criterion	-4.065487
Log likelihood	111.5336	Hannan-Quinn criter.	-4.159104
F-statistic	2.623618	Durbin-Watson stat	0.514601
Prob(F-statistic)	0.061459		

Out Put Eviews Uji Hausman

Correlated Random Effects - Hausman Test

Equation: RANDOM

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.802553	3	0.2836

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	0.197169	0.139229	0.002338	0.2308
X2	-0.003748	0.008402	0.000150	0.3206
X3	-0.024390	0.017571	0.001829	0.3265

Cross-section random effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 06/13/22 Time: 21:21

Sample: 2018 2020

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.934623	0.122558	7.625983	0.0000
X1	0.197169	0.088999	2.215405	0.0342
X2	-0.003748	0.019551	-0.191710	0.8492
X3	-0.024390	0.050814	-0.479987	0.6346

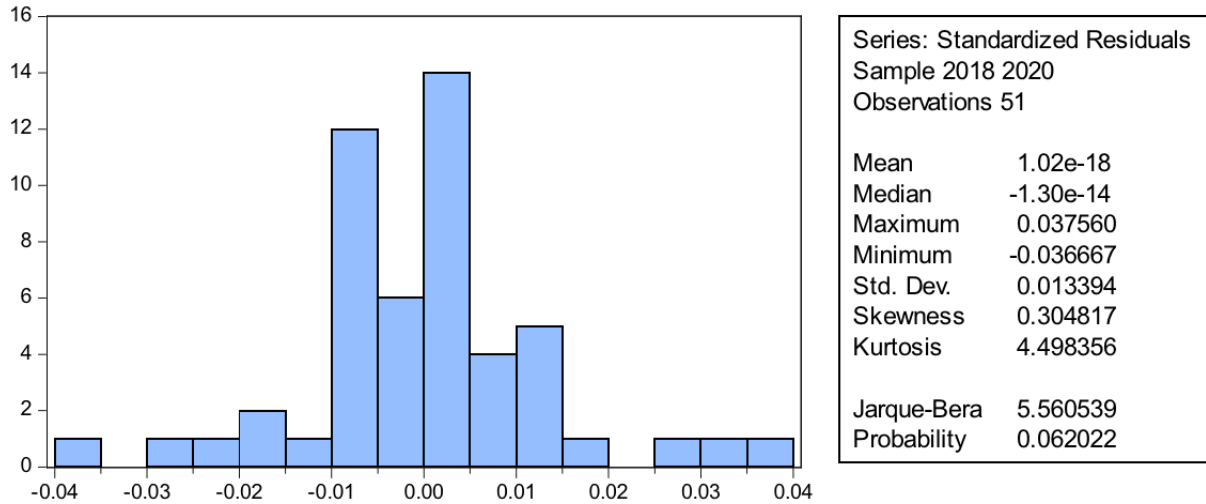
Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.795818	Mean dependent var	1.106667
Adjusted R-squared	0.670675	S.D. dependent var	0.029642
S.E. of regression	0.017011	Akaike info criterion	-5.023461
Sum squared resid	0.008970	Schwarz criterion	-4.265883
Log likelihood	148.0983	Hannan-Quinn criter.	-4.733968
F-statistic	6.359236	Durbin-Watson stat	1.759884
Prob(F-statistic)	0.000003		

Lampiran 7

Out Put Eviews Uji Normalitas



Out Put Eviews Uji Multikolinieritas

	X1	X2	X3
X1	1	0.2321404280034944	0.2412082798076827
X2	0.2321404280034944	1	0.3112638008078339
X3	0.2412082798076827	0.3112638008078339	1

Out Put Eviews Uji Heteroskedastisitas

Dependent Variable: REASBS
 Method: Panel Least Squares
 Date: 06/13/22 Time: 21:58
 Sample: 2018 2020
 Periods included: 3
 Cross-sections included: 17
 Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.025247	0.056244	0.448878	0.6566
X1	-0.017177	0.040844	-0.420551	0.6770
X2	0.001011	0.008972	0.112730	0.9110
X3	-1.88E-14	0.023320	-8.07E-13	1.0000

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.581163	Mean dependent var	0.009351
Adjusted R-squared	0.324457	S.D. dependent var	0.009498
S.E. of regression	0.007807	Akaike info criterion	-6.581210
Sum squared resid	0.001889	Schwarz criterion	-5.823632
Log likelihood	187.8209	Hannan-Quinn criter.	-6.291717
F-statistic	2.263924	Durbin-Watson stat	3.915273
Prob(F-statistic)	0.020967		

Lampiran 8

Out Put Eviews Uji Regresi Data Panel

Dependent Variable: Y
 Method: Panel Least Squares
 Date: 06/13/22 Time: 21:20
 Sample: 2018 2020
 Periods included: 3
 Cross-sections included: 17
 Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.934623	0.122558	7.625983	0.0000
X1	0.197169	0.088999	2.215405	0.0342
X2	-0.003748	0.019551	-0.191710	0.8492
X3	-0.024390	0.050814	-0.479987	0.6346

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.795818	Mean dependent var	1.106667
Adjusted R-squared	0.670675	S.D. dependent var	0.029642
S.E. of regression	0.017011	Akaike info criterion	-5.023461
Sum squared resid	0.008970	Schwarz criterion	-4.265883
Log likelihood	148.0983	Hannan-Quinn criter.	-4.733968
F-statistic	6.359236	Durbin-Watson stat	1.759884
Prob(F-statistic)	0.000003		

Lampiran 9

Tabel DW (Durbin-Watson), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916

39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683