

LAMPIRAN

Lampiran Sampel Perusahaan

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AGII	Aneka Gas Industri Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKPI	Argha Karya Prima Industry Tbk
5	ALDO	Alkindo Naratama Tbk
6	ALKA	Alakasa Industrindo Tbk
7	ARNA	Arwana Citramulia Tbk
8	ASII	Astra International Tbk
9	BAJA	Saranacentral Bajatama Tbk
10	BTON	Betonjaya Manunggal Tbk
11	BUDI	Budi Starch and Sweetener Tbk
12	CAKK	Cahayaputra Asa Keramik Tbk
13	CAMP	Campina Ice Cream Industry Tbk
14	CCSI	Communication Cable Systems Indonesia Tbk
15	CEKA	Cahaya Kalbar Tbk
16	CLEO	Sariguna Primatirta Tbk
17	CPIN	Charoen Pokphand Indonesia Tbk
18	DLTA	Delta Djakarta Tbk
19	DPNS	Duta Pertiwi Nusantara Tbk
20	DVLA	Darya Varia Laboratoria Tbk
21	EKAD	Ekadharma International Tbk
22	FASW	Fajar Surya Wisesa Tbk
23	GGRM	Gudang Garam Tbk
24	GJTL	Gajah Tunggal Tbk
25	GOOD	Garudafood Putra Putri Jaya Tbk
26	HMSP	Hanjaya Mandala Sampoerna Tbk
27	HOKI	Buyung Poetra Sembada Tbk
28	HRTA	Hartadinata Abadi Tbk
29	ICBP	Indofood CBP Sukses Makmur Tbk
30	IGAR	Champion Pacific Indonesia Tbk
31	IMPC	Impack Pratama Industri Tbk
32	INAI	Indal Aluminium Industry Tbk
33	INCI	Intan Wijaya International Tbk
34	INDF	Indofood Sukses Makmur Tbk
35	INDS	Indospring Tbk
36	INTP	Indocement Tunggal Prakasa Tbk
37	ISSP	Steel Pipe Industry of Indonesia Tbk
38	JPFA	Japfa Comfeed Indonesia Tbk
39	KAEF	Kimia Farma Tbk
40	KDSI	Kedawung Setia Industrial Tbk
41	KINO	Kino Indonesia Tbk
42	KLBF	Kalbe Farma Tbk
43	KMTR	Kirana Megatara Tbk

44	LPIN	Multi Prima Sejahtera Tbk
45	MARK	Mark Dynamics Indonesia Tbk
46	MDKI	Emdeki Utama Tbk
47	MERK	Merck Indonesia Tbk
48	MLBI	Multi Bintang Indonesia Tbk
49	MLIA	Mulia Industrindo Tbk
50	MOLI	Madusari Murni Indah Tbk
51	MYOR	Mayora Indah Tbk
52	PBID	Panca Budi Idaman Tbk
53	PEHA	Phapros Tbk
54	PYFA	Pyridam Farma Tbk
55	ROTI	Nippon Indosari Corpindo Tbk
56	SCCO	Supreme Cable Manufacturing Corporation Tbk
57	SCPI	Merck Sharp Dohme Pharma Tbk
58	SIDO	Industri Jamu dan Farmasi Sido Tbk
59	SIPD	Sreeya Sewu Indonesia Tbk
60	SKBM	Sekar Bumi Tbk
61	SKLT	Sekar Laut Tbk
62	SMBR	Semen Baturaja Tbk
63	SMCB	Solusi Bangun Indonesia Tbk
64	SMGR	Semen Indonesia (Persero) Tbk
65	SMSM	Selamat Sempurna Tbk
66	SPMA	Suparma Tbk
67	SRSN	Indo Acitama Tbk
68	STAR	Star Petrochem Tbk
69	STTP	Siantar Top Tbk
70	TALF	Tunas Alfin Tbk
71	TRST	Trias Sentosa Tbk
72	TSPC	Tempo Scan Pacific Tbk
73	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
74	UNVR	Unilever Indonesia Tbk
75	WIIM	Wismilak Inti Makmur Tbk
76	WOOD	Integra Indocabinet Tbk
77	WTON	Wijaya Karya Beton Tbk

Lampiran Hasil Perhitungan GCG

Sampel		Kepemilikan Manajerial		Proporsi Komisaris Independen		Proporsi Komite Audit		Dewan Direksi	
No	Kode	2020	2021	2020	2021	2020	2021	2020	2021
1	ADES	0.0000	0.0000	0.3333	0.3333	1.000	1.000	2	2
2	AGII	0.0567	0.0567	0.5000	0.5000	1.000	1.000	7	7
3	AISA	0.0000	0.0000	0.5000	0.3333	1.000	1.000	4	3
4	AKPI	0.0508	0.0508	0.3333	0.3333	1.333	1.333	6	5
5	ALDO	0.0716	0.0598	0.3333	0.3333	1.000	1.333	3	3
6	ALKA	0.0000	0.0000	0.3333	0.3333	1.000	1.000	3	3
7	ARNA	0.3732	0.3732	0.5000	0.5000	1.000	1.000	3	3
8	ASII	0.5017	0.5015	0.4000	0.4000	1.333	1.333	9	9
9	BAJA	0.7778	0.7778	0.2500	0.2500	1.333	1.333	6	5
10	BTON	0.9563	0.9563	0.5000	0.5000	1.000	1.000	3	3
11	BUDI	0.5340	0.5340	0.3333	0.3333	1.000	1.000	7	7
12	CAKK	0.4547	0.4547	0.5000	0.5000	1.000	1.000	2	2
13	CAMP	0.8496	0.8496	0.3333	0.3333	1.000	1.000	5	5
14	CCSI	0.2039	0.2039	0.6000	0.6000	1.000	1.000	7	9
15	CEKA	0.0076	0.0076	0.3333	0.3333	1.000	1.000	4	4
16	CLEO	0.0000	0.0000	0.3333	0.3333	1.000	1.000	5	6
17	CPIN	0.0000	0.0000	0.3333	0.3333	1.333	1.000	6	6
18	DLTA	0.5833	0.5833	0.4000	0.4000	1.000	1.000	5	5
19	DPNS	0.0077	0.0077	0.3333	0.3333	1.000	1.000	2	2
20	DVLA	0.0000	0.0000	0.4286	0.4000	1.000	1.000	6	6
21	EKAD	0.0000	0.0000	0.5000	0.5000	1.000	1.000	3	2
22	FASW	0.0845	0.0845	0.3750	0.3750	1.000	1.000	5	5
23	GGRM	0.0067	0.0067	0.2500	0.2500	1.000	1.000	9	8
24	GJTL	0.1125	0.1113	0.2857	0.2857	1.000	1.333	10	11
25	GOOD	0.5730	0.4797	0.4000	0.4000	1.000	1.000	6	6
26	HMSP	0.0000	0.0000	0.5000	0.5000	1.000	1.000	6	6
27	HOKI	0.0342	0.0086	0.3333	0.3333	1.000	1.333	4	4
28	HRTA	0.0042	0.0042	0.3333	0.3333	1.000	1.000	3	3
29	ICBP	0.0000	0.0000	0.2857	0.2857	1.000	1.000	10	11
30	IGAR	0.0000	0.0000	0.3333	0.3333	1.000	1.000	5	5
31	IMPC	0.0169	0.0169	0.5000	0.5000	1.000	1.000	7	8
32	INAI	0.0344	0.0344	0.3333	0.3333	1.000	1.000	5	5
33	INCI	0.0000	0.0000	0.3333	0.3333	1.000	1.000	3	3
34	INDF	0.0002	0.0002	0.2500	0.3333	1.000	1.000	9	12
35	INDS	0.0041	0.0041	0.3333	0.3333	1.000	1.333	3	3
36	INTP	0.0000	0.0000	0.3333	0.3333	1.000	1.000	9	9
37	ISSP	0.0218	0.0218	0.2500	0.2500	1.000	1.000	7	7
38	JPFA	0.0000	0.0000	0.4000	0.3333	1.000	1.000	5	5
39	KAEF	0.0000	0.0000	0.3333	0.2000	0.667	0.667	5	5
40	KDSI	0.0001	0.0001	0.5000	0.1667	0.667	1.000	2	4
41	KINO	0.0998	0.0998	0.2500	0.2500	1.000	1.000	5	6
42	KLBF	0.0028	0.0028	0.3750	0.3750	1.000	1.000	8	7
43	KMTR	0.0000	0.0000	0.3333	0.3333	1.000	1.000	4	4
44	LPIN	0.0000	0.0000	0.3333	0.3333	1.000	1.000	3	3

45	MARK	0.0263	0.0263	0.5000	0.5000	1.000	1.000	3	3
46	MDKI	0.1262	0.1037	0.4000	0.4000	1.000	1.000	3	3
47	MERK	0.0000	0.0000	0.5000	0.5000	1.000	1.333	3	3
48	MLBI	0.0000	0.0000	0.6667	0.6667	1.000	1.000	7	7
49	MLIA	0.0000	0.0000	0.4000	0.5000	1.000	1.000	5	5
50	MOLI	0.3752	0.3752	0.3333	0.3333	1.000	1.000	3	3
51	MYOR	0.2522	0.2522	0.2000	0.2000	1.000	1.000	6	6
52	PBID	0.1178	0.1147	0.3333	0.5000	1.000	1.000	6	6
53	PEHA	0.0923	0.0911	0.5000	0.5000	1.000	1.000	4	4
54	PYFA	0.0098	0.0098	0.5000	0.5000	1.000	1.333	3	3
55	ROTI	0.0000	0.0000	0.3333	0.3333	1.000	1.000	5	4
56	SCCO	0.0000	0.0000	0.5000	0.5000	1.000	1.000	5	5
57	SCPI	0.0000	0.0000	0.3333	0.2500	1.000	1.000	4	3
58	SIDO	0.0000	0.0001	0.5000	0.5000	1.000	1.000	4	4
59	SIPD	0.0000	0.0000	0.3333	0.3333	1.000	1.000	4	4
60	SKBM	0.0222	0.0222	0.3333	0.3333	1.333	1.000	8	8
61	SKLT	0.0082	0.0082	0.3333	0.3333	1.000	1.333	5	5
62	SMBR	0.0000	0.0000	0.4000	0.4000	1.000	1.000	5	5
63	SMCB	0.0000	0.0000	0.3333	0.3333	1.000	1.333	3	3
64	SMGR	0.0000	0.0000	0.2857	0.2857	1.333	1.000	7	6
65	SMSM	0.2642	0.2642	0.5000	0.5000	1.000	1.000	4	4
66	SPMA	0.0000	0.0000	0.6000	0.6667	1.000	1.000	4	4
67	SRSN	0.2903	0.2903	0.1667	0.1667	1.000	1.000	6	6
68	STAR	0.0000	0.0000	0.5000	0.5000	1.000	0.667	2	2
69	STTP	0.0326	0.0326	0.5000	0.5000	1.000	1.000	4	4
70	TALF	0.0000	0.0000	0.3333	0.3333	1.000	1.000	3	3
71	TRST	0.0627	0.0627	0.3333	0.3333	1.000	1.000	4	4
72	TSPC	0.0005	0.0005	0.4000	0.6000	1.333	1.000	10	9
73	ULTJ	0.3601	0.3601	0.3333	0.3333	1.000	1.000	3	3
74	UNVR	0.0000	0.0000	0.3333	0.3333	1.000	1.333	9	10
75	WIIM	0.3801	0.3801	0.3333	0.3333	1.000	1.000	5	5
76	WOOD	0.0089	0.0089	0.5000	0.5000	1.000	1.000	5	5
77	WTON	0.0002	0.0002	0.4000	0.5000	1.000	1.000	5	6

Lampiran Hasil Perhitungan ROA

Sampel		ROA	
No	Kode	2020	2021
1	ADES	0.1416	0.2038
2	AGII	0.0135	0.0250
3	AISA	0.5990	0.0050
4	AKPI	0.0250	0.0443
5	ALDO	0.0685	0.0832
6	ALKA	0.0173	0.0377
7	ARNA	0.1656	0.2122
8	ASII	0.0549	0.0697
9	BAJA	0.0725	0.1219
10	BTON	0.0191	0.0356
11	BUDI	0.0226	0.0306
12	CAKK	0.0004	0.0277
13	CAMP	0.0402	0.0872
14	CCSI	0.0570	0.0740
15	CEKA	0.1161	0.1102
16	CLEO	0.1013	0.1340
17	CPIN	0.1234	0.1021
18	DLTA	0.1007	0.1436
19	DPNS	0.0120	0.0659
20	DVLA	0.0816	0.0703
21	EKAD	0.0887	0.0931
22	FASW	0.0307	0.0462
23	GGRM	0.0978	0.0623
24	GJTL	0.0180	0.0047
25	GOOD	0.0373	0.0728
26	HMSP	0.1728	0.1344
27	HOKI	0.0419	0.0127
28	HRTA	0.0603	0.0559
29	ICBP	0.0716	0.0669
30	IGAR	0.0913	0.1285
31	IMPC	0.0429	0.0722
32	INAI	0.0029	0.0028
33	INCI	0.0676	0.0216
34	INDF	0.0536	0.0625
35	INDS	0.0208	0.0500
36	INTP	0.0661	0.0684
37	ISSP	0.0289	0.0685
38	JPFA	0.0471	0.0745
39	KAEF	0.0010	0.0170
40	KDSI	0.0483	0.0539
41	KINO	0.0216	0.0188
42	KLBF	0.0001	0.1259

43	KMTR	0.0380	0.0146
44	LPIN	0.0199	0.0753
45	MARK	0.2003	0.3636
46	MDKI	0.0412	0.0399
47	MERK	0.0773	0.1283
48	MLBI	0.0982	0.2279
49	MLIA	0.0096	0.1057
50	MOLI	0.0290	0.0131
51	MYOR	0.1061	0.0608
52	PBID	0.1543	0.1473
53	PEHA	0.0254	0.0061
54	PYFA	0.0967	0.0068
55	ROTI	0.0379	0.0671
56	SCCO	0.0636	0.0302
57	SCPI	0.1366	0.0979
58	SIDO	0.2426	0.3099
59	SIPD	0.0109	0.0054
60	SKBM	0.0058	0.0150
61	SKLT	0.0549	0.0951
62	SMBR	0.0019	0.0089
63	SMCB	0.0314	0.0335
64	SMGR	0.0343	0.0272
65	SMSM	0.1597	0.1882
66	SPMA	0.0702	0.1072
67	SRSN	0.0487	0.0309
68	STAR	0.0117	0.0207
69	STTP	0.1822	0.1576
70	TALF	0.0120	0.0131
71	TRST	0.0174	0.0434
72	TSPC	0.0916	0.0910
73	ULTJ	0.1268	0.1724
74	UNVR	0.3489	0.3020
75	WIIM	0.1069	0.0935
76	WOOD	0.0528	0.0801
77	WTON	0.0145	0.0091

Lampiran Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Return On Asset	154	.000	.599	.07723	.079753
Kepemilikan Manajerial	154	.000	.956	.11396	.213949
Proporsi Komisaris Independen	154	.167	.667	.38393	.102567
Proporsi Komite Audit	154	.667	1.333	1.03244	.124943
Jumlah Dewan Direksi	154	2	12	5.06	2.186
Valid N (listwise)	154				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Return On Asset	133	.000	.243	.06722	.053309
Kepemilikan Manajerial	133	.000	.583	.09207	.160012
Proporsi Komisaris Independen	133	.167	.600	.37860	.094011
Proporsi Komite Audit	133	1.000	1.333	1.05008	.119477
Jumlah Dewan Direksi	133	2	10	4.94	1.999
Valid N (listwise)	133				

Hasil Uji Normalitas Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		154
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.07698936
	Absolute	.137
Most Extreme Differences	Positive	.137
	Negative	-.114
Kolmogorov-Smirnov Z		1.705
Asymp. Sig. (2-tailed)		.006

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas Setelah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		133
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.05048933
	Absolute	.102
Most Extreme Differences	Positive	.102
	Negative	-.067
Kolmogorov-Smirnov Z		1.176
Asymp. Sig. (2-tailed)		.126

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Kepemilikan Manajerial	.994	1.006
1 Proporsi Komisaris Independen	.992	1.008
Proporsi Komite Audit	.993	1.007
Jumlah Dewan Direksi	.983	1.017

a. Dependent Variable: Return On Asset

Hasil Uji Autokorelasi dan Hasil Uji Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.321 ^a	.103	.075	.051272	2.163

a. Predictors: (Constant), Jumlah Dewan Direksi, Kepemilikan Manajerial, Proporsi Komite Audit, Proporsi Komisaris Independen

b. Dependent Variable: Return On Asset

Hasil Uji Kelayakan Model (F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.039	4	.010	3.674	.007 ^b

Residual	.336	128	.003		
Total	.375	132			

a. Dependent Variable: Return On Asset

b. Predictors: (Constant), Jumlah Dewan Direksi, Kepemilikan Manajerial, Proporsi Komite Audit, Proporsi Komisaris Independen

Hasil Uji Regresi Linier Berganda dan Uji Hipotesis (t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.108	.044		2.439	.016
Kepemilikan Manajerial	.031	.028	.094	1.125	.263
1 Proporsi Komisaris Independen	.131	.048	.230	2.740	.007
Proporsi Komite Audit	-.083	.037	-.186	-2.215	.029
Jumlah Dewan Direksi	-.001	.002	-.047	-.560	.577

a. Dependent Variable: Return On Asset

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.043	.025		1.736	.085
Kepemilikan Manajerial	.017	.015	.093	1.114	.267
1 Proporsi Komisaris Independen	.076	.026	.240	2.882	.005
Proporsi Komite Audit	-.016	.021	-.066	-.793	.429
Jumlah Dewan Direksi	-.003	.001	-.203	-2.433	.016

a. Dependent Variable: RES_2