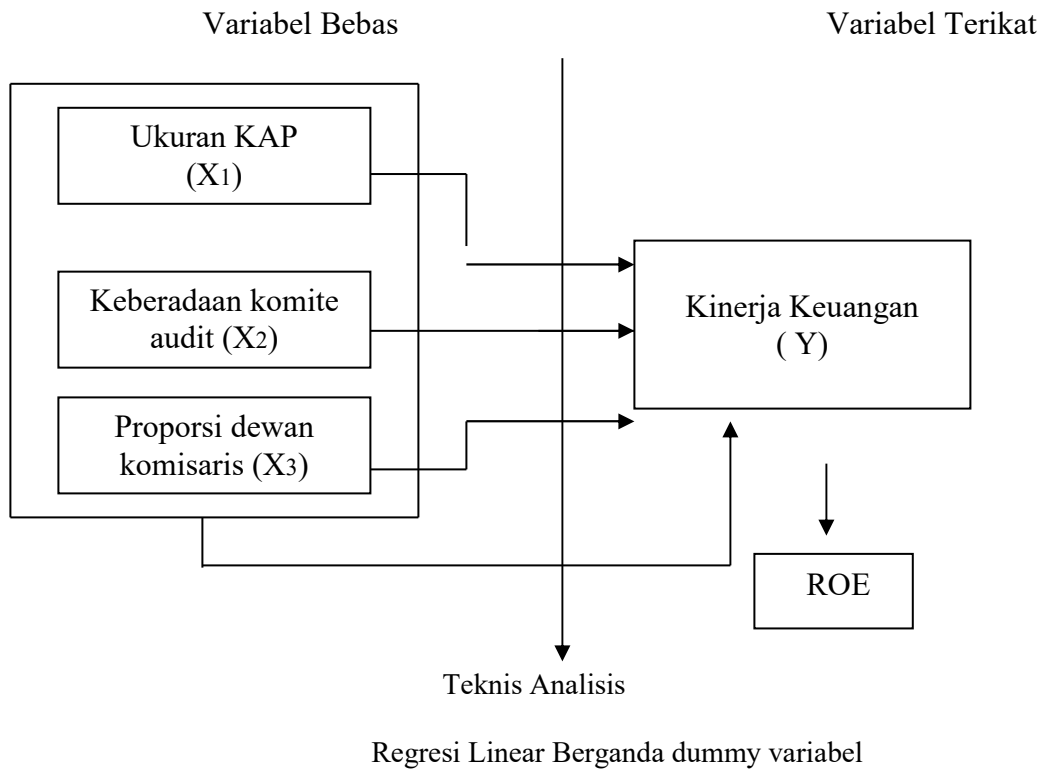


Gambar 1.

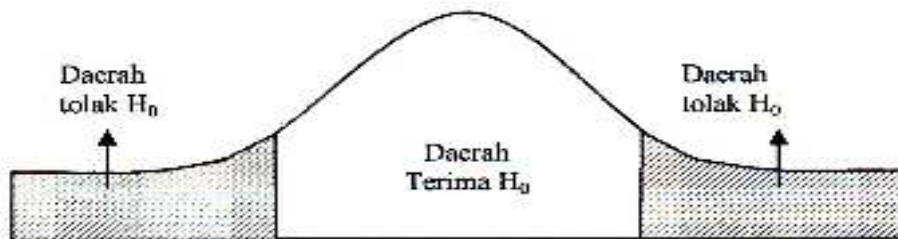
Kerangka Pikir Penelitian

Gambar 1.



Gambar 2.

Kurva daerah penerimaan/penolakan



Lampiran 5

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .313 ^a | .098 | .050 | .2030 | 1.946 |

a. Predictors: (Constant), Proporsi Dewan Komisari Independent, Komite Audit Independen, Ukuran KAP

b. Dependent Variable: Return On Equity

Lampiran 6

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .255 | .083 | | 3.057 | .003 |
| | Ukuran KAP | -5.81E-02 | .074 | -.100 | -.784 | .436 |
| | Komite Audit Independen | -.111 | .057 | -.247 | -1.947 | .057 |
| | Proporsi Dewan Komisari Independen | 7.646E-02 | .046 | .212 | 1.665 | .102 |

a. Dependent Variable: ABS

Lampiran 7

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .273 | .087 | | 3.125 | .003 |
| | Ukuran KAP | -6.73E-02 | .077 | -.111 | -.868 | .389 |
| | Komite Audit Independen | -.123 | .059 | -.264 | -2.074 | .043 |
| | Proporsi Dewan Komisari Independent | 6.050E-02 | .048 | .161 | 1.260 | .213 |

a. Dependent Variable: Return On Equity

Lampiran 8

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .313 ^a | .098 | .050 | .2030 |

- a. Predictors: (Constant), Proporsi Dewan Komisari Independent, Komite Audit Independen, Ukuran KAP

Lampiran 9

Descriptive Statistics

| | N | Mean | Std. Deviation |
|--|----|-------|----------------|
| Ukuran KAP | 60 | .8667 | .3428 |
| Komite Audit Independen | 60 | .7333 | .4459 |
| Proporsi Dewan Komisari Independent | 60 | .6533 | .5540 |
| Return On Equity | 60 | .1635 | .2083 |
| Valid N (listwise) | 60 | | |

Lampiran 10

Coefficients

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | | Collinearity Statistics | |
|-------|------------------------------------|-----------------------------|------------|---------------------------|--------|------|--------------|---------|-------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Zero-order | Partial | Part | Tolerance | VIF |
| 1 | (Constant) | .273 | .087 | | 3.125 | .003 | | | | | |
| | Ukuran KAP | 73E-02 | .077 | -.111 | -.868 | .389 | -.091 | -.115 | -.110 | .989 | 1.011 |
| | Komite Audit Inde | -.123 | .059 | -.264 | -2.074 | .043 | -.253 | -.267 | -.263 | .996 | 1.004 |
| | Proporsi Dewan Komisari Indepen | 50E-02 | .048 | .161 | 1.260 | .213 | .134 | .166 | .160 | .986 | 1.014 |

a. Dependent Variable: Return On Equity

Lampiran 8

Descriptives

Descriptive Statistics

| | N | Mean | Std. Deviation |
|-------------------------------------|----|-------|----------------|
| Ukuran KAP | 60 | .8667 | .3428 |
| Komite Audit Independen | 60 | .7333 | .4459 |
| Proporsi Dewan Komisari Independent | 60 | .6533 | .5540 |
| Return On Equity | 60 | .1635 | .2083 |
| Valid N (listwise) | 60 | | |

One-Sample Kolmogorov-Smirnov Test

| | | Return On Equity |
|----------------------------------|----------------|------------------|
| N | | 60 |
| Normal Parameters ^{a,b} | Mean | .1635 |
| | Std. Deviation | .2083 |
| Most Extreme Differences | Absolute | .218 |
| | Positive | .218 |
| | Negative | -.169 |
| Kolmogorov-Smirnov Z | | 1.692 |
| Asymp. Sig. (2-tailed) | | .007 |

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 9

Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1 | Proporsi Dewan Komisari Independen, Komite Audit Independen, Ukuran KAP ^a | . | Enter |

- a. All requested variables entered.
 b. Dependent Variable: Return On Equity

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .313 ^a | .098 | .050 | .2030 | 1.946 |

- a. Predictors: (Constant), Proporsi Dewan Komisari Independen, Komite Audit Independen, Ukuran KAP
 b. Dependent Variable: Return On Equity

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | .251 | 3 | 8.382E-02 | 2.034 | .119 ^a |
| | Residual | 2.307 | 56 | 4.120E-02 | | |
| | Total | 2.559 | 59 | | | |

- a. Predictors: (Constant), Proporsi Dewan Komisari Independen, Komite Audit Independen, Ukuran KAP
 b. Dependent Variable: Return On Equity

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | | Collinearity Statistics | |
|-------|------------------------------------|-----------------------------|------------|---------------------------|--------|------|--------------|---------|-------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Zero-order | Partial | Part | Tolerance | VIF |
| 1 | (Constant) | .273 | .087 | | 3.125 | .003 | | | | | |
| | Ukuran KAP | 6.73E-02 | .077 | -.111 | -.868 | .389 | -.091 | -.115 | -.110 | .989 | 1.011 |
| | Komite Audit Independen | -.123 | .059 | -.264 | -2.074 | .043 | -.253 | -.267 | -.263 | .996 | 1.004 |
| | Proporsi Dewan Komisari Independen | .050E-02 | .048 | .161 | 1.260 | .213 | .134 | .166 | .160 | .986 | 1.014 |

a. Dependent Variable: Return On Equity

Collinearity Diagnostics^a

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | |
|-------|-----------|------------|-----------------|----------------------|------------|-------------------------|------------------------------------|
| | | | | (Constant) | Ukuran KAP | Komite Audit Independen | Proporsi Dewan Komisari Independen |
| 1 | 1 | 3.386 | 1.000 | .01 | .01 | .02 | .03 |
| | 2 | .345 | 3.133 | .01 | .01 | .16 | .87 |
| | 3 | .210 | 4.011 | .03 | .24 | .65 | .08 |
| | 4 | 5.909E-02 | 7.569 | .96 | .74 | .17 | .02 |

a. Dependent Variable: Return On Equity

Casewise Diagnostics^a

| Case Number | Std. Residual | Return On Equity |
|-------------|---------------|------------------|
| 3 | 3.445 | .99 |
| 60 | 3.102 | .73 |

a. Dependent Variable: Return On Equity

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|---------|---------|-----------|----------------|----|
| Predicted Value | .1003 | .3331 | .1635 | 6.528E-02 | 60 |
| Residual | -.3529 | .6993 | 1.166E-16 | .1978 | 60 |
| Std. Predicted Value | -.968 | 2.598 | .000 | 1.000 | 60 |
| Std. Residual | -1.739 | 3.445 | .000 | .974 | 60 |

a. Dependent Variable: Return On Equity

Lampiran 10

Regression

Descriptive Statistics

| | Mean | Std. Deviation | N |
|-------------------------------------|-------|----------------|----|
| Return On Equity | .1635 | .2083 | 60 |
| Ukuran KAP | .8667 | .3428 | 60 |
| Komite Audit Independen | .7333 | .4459 | 60 |
| Proporsi Dewan Komisari Independent | .6533 | .5540 | 60 |

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1 | Proporsi Dewan Komisari Independent, Komite Audit Independen, Ukuran KAP | | Enter |

- a. All requested variables entered.
 b. Dependent Variable: Return On Equity

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .313 ^a | .098 | .050 | .2030 |

- a. Predictors: (Constant), Proporsi Dewan Komisari Independent, Komite Audit Independen, Ukuran KAP

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | .251 | 3 | 8.382E-02 | 2.034 | .119 ^a |
| | Residual | 2.307 | 56 | 4.120E-02 | | |
| | Total | 2.559 | 59 | | | |

a. Predictors: (Constant), Proporsi Dewan Komisari Independent, Komite Audit Independen, Ukuran KAP

b. Dependent Variable: Return On Equity

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .273 | .087 | | 3.125 | .003 |
| | Ukuran KAP | -6.73E-02 | .077 | -.111 | -.868 | .389 |
| | Komite Audit Independen | -.123 | .059 | -.264 | -2.074 | .043 |
| | Proporsi Dewan Komisari Independent | 6.050E-02 | .048 | .161 | 1.260 | .213 |

a. Dependent Variable: Return On Equity

Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|---|-------------------|--------|
| 1 | Proporsi Dewan Komisari Independen, Komite Audit Independen, Ukuran KAP | . | Enter |

- a. All requested variables entered.
 b. Dependent Variable: ABS

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .323 ^a | .105 | .057 | .1941 |

- a. Predictors: (Constant), Proporsi Dewan Komisari Independen, Komite Audit Independen, Ukuran KAP

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | .246 | 3 | 8.216E-02 | 2.181 | .100 ^a |
| | Residual | 2.110 | 56 | 3.768E-02 | | |
| | Total | 2.357 | 59 | | | |

- a. Predictors: (Constant), Proporsi Dewan Komisari Independen, Komite Audit Independen, Ukuran KAP
 b. Dependent Variable: ABS

Lampiran 11

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|------------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | .255 | .083 | | 3.057 | .003 |
| Ukuran KAP | -5.81E-02 | .074 | -.100 | -.784 | .436 |
| Komite Audit Independen | -.111 | .057 | -.247 | -1.947 | .057 |
| Proporsi Dewan Komisari Independen | 7.646E-02 | .046 | .212 | 1.665 | .102 |

a. Dependent Variable: ABS