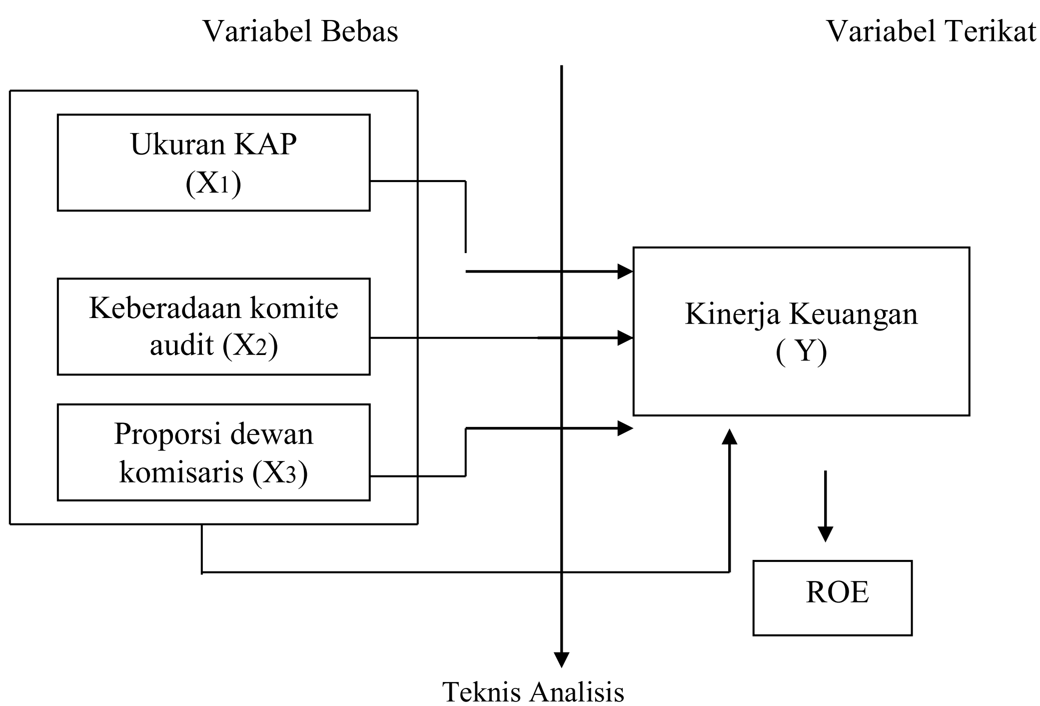
Gambar 1.

Kerangka Pikir Penelitian

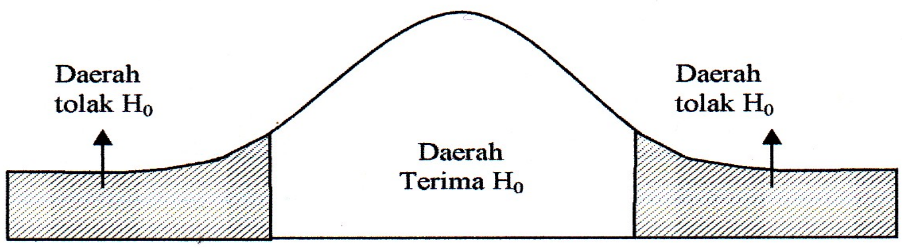
Gambar 1.



Regresi Linear Berganda dummy variabel

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 B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
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 Independent	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[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 Independent	6.050E-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 Independent, 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 Independent, 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 Independent, Komite Audit Independen, Ukuran KAP

b. Dependent Variable: Return On Equity

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Correlations Zero-order	Correlations Partial	Correlations Part	Collinearity Statistics Tolerance	Collinearity Statistics 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 Independent	6.050E-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)	Variance Proportions Ukuran KAP	Variance Proportions Komite Audit Independen	Variance Proportions Proporsi Dewan Komisari Independent
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 11

Regression

Variables Entered/Removed [b]

Model	Variables Entered	Variables Removed	Method
1	Proporsi Dewan Komisari Independent, Komite Audit Independen, Ukuran KAP[a]	.	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 Independent, 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 Independent, 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 Independent	7.646E-02	.046	.212	1.665	.102

a. Dependent Variable: ABS