

LAMPIRAN II

DATA PERUSAHAAN

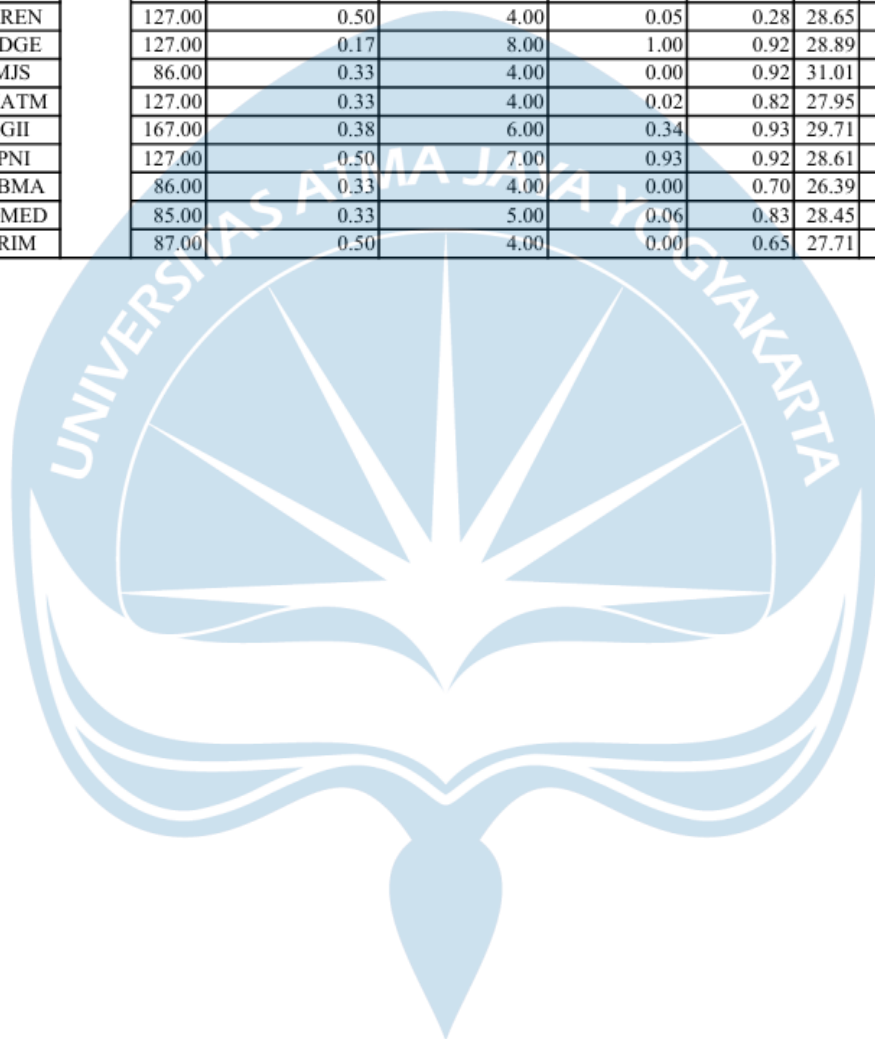
No	Nama Perusahaan	Kode
1	Bumi Citra Permai Tbk.	BCIP
2	Pudjiadi Prestige Tbk.	PUDP
3	XLSMART Telecom Sejahtera Tbk.	EXCL
4	Cahaya Aero Services Tbk.	CASS
5	Garuda Maintenance Facility Aero Asia Tbk.	GMFI
6	Kedaung Indah Can Tbk.	KICI
7	Indomobil Sukses Internasional	IMAS
8	Graha Andrasentra Propertindo	JGLE
9	Mahaka Radio Integra Tbk.	MARI
10	Champ Resto Indonesia Tbk.	ENAK
11	Alfa Energi Investama Tbk.	FIRE
12	Super Energy Tbk.	SURE
13	Dana Brata Luhur Tbk.	TEBE
14	KMI Wire & Cable Tbk.	KBLI
15	Jaya Swarasa Agung Tbk.	TAYS
16	Quantum Clovera Investama Tbk.	KREN
17	Indointernet Tbk.	EDGE
18	Indomobil Multi Jasa Tbk.	IMJS
19	Habco Trans Maritima Tbk.	HATM
20	Samator Indo Gas Tbk.	AGII
21	Lotte Chemical Titan Tbk.	FPNI
22	Surya Biru Murni Acetylene Tbk.	SBMA
23	Jayamas Medica Industri Tbk.	OMED
24	Royal Prima Tbk.	PRIM

LAMPIRAN III

DATA SAMPEL PENELITIAN

Kode	Years	IRQ1	PropBoardIndp	AuditComMeet	FOREOWN	SHAPRE	SIZE	ROA	LEV
BCIP	2022	87.00	0.33	4.00	0.02	0.45	27.51	1.93	0.48
PUDP		46.00	0.33	6.00	0.02	0.67	27.20	42.96	0.11
EXCL		127.00	0.43	11.00	0.84	0.66	32.10	1.28	0.70
CASS		46.00	0.50	11.00	0.48	0.83	28.15	17.19	0.55
GMFI		45.00	0.60	7.00	0.00	0.89	29.45	0.93	1.85
KICI		7.00	0.33	4.00	0.34	0.80	25.93	0.24	0.37
IMAS		47.00	0.50	5.00	0.51	0.88	31.68	0.98	0.75
JGLE		87.00	0.50	4.00	0.30	0.59	28.17	-44.33	0.30
MARI		87.00	0.33	4.00	0.03	0.57	27.11	-16.81	0.72
ENAK		87.00	0.33	4.00	0.52	0.80	27.43	7.31	0.62
FIRE		127.00	0.50	2.00	0.00	0.57	26.62	-25.99	0.41
SURE		47.00	0.25	4.00	0.38	0.92	27.59	-8.49	0.53
TEBE		127.00	0.33	4.00	0.27	0.64	27.90	25.17	0.19
KBLI		87.00	0.40	4.00	0.09	0.49	28.66	2.14	0.11
TAYS		86.00	0.50	4.00	0.00	0.76	26.73	1.90	0.65
KREN		87.00	0.50	4.00	0.05	0.28	28.69	-2.67	0.22
EDGE		87.00	0.33	9.00	0.67	0.90	28.10	11.59	0.25
IMJS		86.00	0.33	4.00	0.00	0.92	30.92	0.34	0.84
HATM		87.00	0.33	2.00	0.00	0.80	27.30	19.90	0.02
AGII		126.00	0.33	4.00	0.07	0.76	29.72	1.77	0.54
FPNI		87.00	0.50	7.00	0.93	0.92	28.64	1.51	0.44
SBMA		128.00	0.33	4.00	0.00	0.70	26.32	1.66	0.22
OMED		87.00	0.33	1.00	0.05	0.83	28.55	11.59	0.17
PRIM		87.00	0.50	4.00	0.00	0.90	27.66	2.08	0.05
BCIP	2023	87.00	0.50	4.00	0.01	0.45	27.54	1.90	0.47
PUDP		86.00	0.33	6.00	0.02	0.67	27.00	0.07	0.03
EXCL		127.00	0.43	13.00	0.84	0.66	32.10	1.45	0.70
CASS		86.00	0.50	7.00	0.50	0.83	28.28	22.25	0.46
GMFI		46.00	0.40	7.00	0.00	0.89	29.57	4.48	1.69
KICI		47.00	0.33	4.00	0.34	0.75	25.92	-2.55	0.39
IMAS		87.00	0.60	5.00	0.51	0.88	31.77	1.24	0.75
JGLE		127.00	0.50	8.00	0.30	0.59	28.11	-2.56	0.30
MARI		87.00	0.33	4.00	0.01	0.57	26.90	-21.44	0.86
ENAK		126.00	0.33	4.00	0.54	0.82	27.69	2.02	0.75
FIRE		126.00	0.33	1.00	0.00	0.52	26.76	-0.12	0.49
SURE		88.00	0.33	4.00	0.38	0.92	27.61	-14.47	0.53
TEBE		126.00	0.33	4.00	0.27	0.64	27.77	19.26	0.06
KBLI		127.00	0.33	4.00	0.08	0.49	28.72	3.85	0.13
TAYS		127.00	0.50	6.00	0.15	0.74	26.74	-4.73	0.70
KREN		128.00	0.50	4.00	0.05	0.28	28.70	-1.82	0.29
EDGE		87.00	0.33	7.00	1.00	0.92	28.63	9.30	0.46
IMJS		86.00	0.33	4.00	0.00	0.92	30.99	0.94	0.83
HATM		127.00	0.33	4.00	0.01	0.82	27.68	18.95	0.17
AGII		127.00	0.38	5.00	0.34	0.92	29.68	2.18	0.52
FPNI		128.00	0.50	6.00	0.93	0.92	28.74	-0.22	0.41
SBMA		87.00	0.33	3.00	0.00	0.70	26.34	1.71	0.22
OMED		86.00	0.33	7.00	0.05	0.83	28.58	10.11	0.13
PRIM		87.00	0.50	4.00	0.00	0.65	27.66	-0.27	0.05
BCIP		87.00	0.33	4.00	0.01	0.39	27.54	1.67	0.46
PUDP		87.00	0.33	6.00	0.02	0.67	26.99	-0.65	0.04
EXCL		207.00	0.43	23.00	0.84	0.66	32.09	2.14	0.70
CASS		86.00	0.50	9.00	0.41	0.88	28.61	26.89	0.39

GMFI		46.00	0.40	9.00	0.00	0.89	29.56	6.33	1.61
KICI		47.00	0.33	4.00	0.34	0.75	26.01	-3.67	0.47
IMAS		87.00	0.67	5.00	0.51	0.88	31.85	0.54	0.76
JGLE		127.00	0.50	6.00	0.28	0.64	28.06	-1.73	0.28
MARI		87.00	0.33	4.00	0.01	0.57	26.72	-16.40	1.04
ENAK		127.00	0.25	4.00	0.53	0.84	27.72	1.64	0.74
FIRE		126.00	0.33	4.00	0.01	0.52	26.57	7.34	0.31
SURE	2024	88.00	0.33	4.00	0.38	0.92	27.82	-14.26	0.76
TEBE		126.00	0.33	4.00	0.27	0.64	27.78	11.55	0.06
KBLI		126.00	0.50	4.00	0.08	0.49	28.77	7.24	0.11
TAYS		127.00	0.50	7.00	0.15	0.54	26.60	-18.98	0.84
KREN		127.00	0.50	4.00	0.05	0.28	28.65	-2.46	0.28
EDGE		127.00	0.17	8.00	1.00	0.92	28.89	6.61	0.51
IMJS		86.00	0.33	4.00	0.00	0.92	31.01	0.44	0.84
HATM		127.00	0.33	4.00	0.02	0.82	27.95	10.31	0.29
AGII		167.00	0.38	6.00	0.34	0.93	29.71	1.38	0.53
FPNI		127.00	0.50	7.00	0.93	0.92	28.61	-5.12	0.39
SBMA		86.00	0.33	4.00	0.00	0.70	26.39	4.61	0.21
OMED		85.00	0.33	5.00	0.06	0.83	28.45	14.33	0.15
PRIM		87.00	0.50	4.00	0.00	0.65	27.71	-1.70	0.11



LAMPIRAN IV
HASIL OLAH DATA

Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
IRQ1	72	7	207	97.85	32.484
PropBoardIndp	72	.17	.67	.3982	.09572
AuditComMeet	72	1	23	5.35	3.022
FOREOWN	72	.00	1.00	.2519	.30118
SHAPRE	72	.28	.93	.7244	.17568
SIZE	72	25.92	32.10	28.3010	1.57304
ROA	72	-44.33	42.96	1.9967	12.26991
LEV	72	.02	1.85	.4772	.36540
Valid N (listwise)	72				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	27.39682324
Most Extreme Differences	Absolute	.084
	Positive	.084
	Negative	-.071
Test Statistic		.084
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	-15.752	72.045		-.219	.828		
	PropBoardIndp	-47.833	39.288	-.141	-1.217	.228	.829	1.206
	AuditComMeet	2.351	1.535	.219	1.531	.131	.545	1.836
	FOREOWN	14.698	15.546	.136	.945	.348	.535	1.869
	SHAPRE	-53.657	24.649	-.290	-2.177	.033	.625	1.599
	SIZE	6.004	2.771	.291	2.166	.034	.617	1.621
	ROA	-.426	.321	-.161	-1.328	.189	.755	1.324
	LEV	-28.973	11.706	-.326	-2.475	.016	.641	1.560

a. Dependent Variable: IRQ1

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	97.671	42.485		2.299	.025
	PropBoardIndp	-10.776	23.168	-.061	-.465	.643
	AuditComMeet	1.102	.905	.196	1.217	.228
	FOREOWN	6.918	9.168	.123	.755	.453
	SHAPRE	3.155	14.536	.033	.217	.829
	SIZE	-2.843	1.634	-.264	-1.739	.087
	ROA	-.073	.189	-.053	-.388	.699
	LEV	-2.798	6.903	-.060	-.405	.687

a. Dependent Variable: Abs_RES

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.537 ^a	.289	.211	28.856	1.377

a. Predictors: (Constant), LEV, FOREOWN, PropBoardIndp, ROA, SHAPRE, SIZE, AuditComMeet

b. Dependent Variable: IRQ1

Runs Test

	Unstandardized Residual
Test Value ^a	-2.37295
Cases < Test Value	36
Cases >= Test Value	36
Total Cases	72
Number of Runs	29
Z	-1.899
Asymp. Sig. (2-tailed)	.058

a. Median

Uji Kelayakan Model (Uji Nilai F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21629.719	7	3089.960	3.711	.002 ^b
	Residual	53291.601	64	832.681		
	Total	74921.319	71			

a. Dependent Variable: IRQ1

b. Predictors: (Constant), LEV, FOREOWN, PropBoardIndp, ROA, SHAPRE, SIZE, AuditComMeet

Uji Parsial (Uji Nilai t)

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-15.752	72.045		-.219	.828
	PropBoardIndp	-47.833	39.288	-.141	-1.217	.228
	AuditComMeet	2.351	1.535	.219	1.531	.131
	FOREOWN	14.698	15.546	.136	.945	.348
	SHAPRE	-53.657	24.649	-.290	-2.177	.033
	SIZE	6.004	2.771	.291	2.166	.034
	ROA	-.426	.321	-.161	-1.328	.189
	LEV	-28.973	11.706	-.326	-2.475	.016

a. Dependent Variable: IRQ1

Koefisien Determinasi (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537 ^a	.289	.211	28.856

a. Predictors: (Constant), LEV, FOREOWN, PropBoardIndp, ROA, SHAPRE, SIZE, AuditComMeet



Uji Sensitivitas

Model Summary (IRQ1)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537 ^a	.289	.211	28.856

a. Predictors: (Constant), LEV, FOREOWN, PropBoardIndp, ROA, SHAPRE, SIZE, AuditComMeet

Model Summary^b (IRQ2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.625 ^a	.390	.323	4.969

a. Predictors: (Constant), LEV, FOREOWN, PropBoardIndp, ROA, SHAPRE, SIZE, AuditComMeet

b. Dependent Variable: IRQ2

Coefficients^a (IRQ1)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-15.752	72.045		-.219	.828
	PropBoardIndp	-47.833	39.288	-.141	-1.217	.228
	AuditComMeet	2.351	1.535	.219	1.531	.131
	FOREOWN	14.698	15.546	.136	.945	.348
	SHAPRE	-53.657	24.649	-.290	-2.177	.033
	SIZE	6.004	2.771	.291	2.166	.034
	ROA	-.426	.321	-.161	-1.328	.189
	LEV	-28.973	11.706	-.326	-2.475	.016

a. Dependent Variable: IRQ1

Coefficients^a (IRQ2)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.587	12.406		-.047	.962
	PropBoardIndp	-19.009	6.765	-.301	-2.810	.007
	AuditComMeet	1.067	.264	.534	4.036	.000
	FOREOWN	-1.684	2.677	-.084	-.629	.531
	SHAPRE	-7.264	4.245	-.211	-1.711	.092
	SIZE	1.094	.477	.285	2.293	.025
	ROA	-.011	.055	-.023	-.205	.838
	LEV	-2.000	2.016	-.121	-.992	.325

a. Dependent Variable: IRQ2

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