

Lampiran tabulasi data (variabel independen) :

			Dewan komisaris	Komisaris independen	Dewan direksi	Komite audit	Kepemilikan manajerial
No	kode	tahun	Var.1	Var.2	Var. 3	Var.4	Var. 5
1	INAF	2017	3	1	3	3	0,00%
2	INAF	2018	3	1	3	3	0,00%
3	INAF	2019	3	1	3	3	0,00%
4	KAEF	2017	5	1	5	4	0,08%
5	KAEF	2018	4	2	4	4	0,08%
6	KAEF	2019	5	2	5	4	0,08%
7	PGAS	2017	6	2	5	5	0,00%
8	PGAS	2018	5	2	5	5	0,00%
9	PGAS	2019	6	3	6	6	0,00%
10	KRAS	2017	6	2	1	5	0,03%
11	KRAS	2018	6	2	6	3	0,03%
12	KRAS	2019	6	2	6	3	0,03%
13	ADHI	2017	6	2	6	5	0,01%
14	ADHI	2018	6	2	6	3	0,00%
15	ADHI	2019	6	2	6	3	0,00%
16	PTPP	2017	6	2	6	3	0,01%
17	PTPP	2018	6	2	6	3	0,01%
18	PTPP	2019	6	2	6	3	0,01%
19	WIKA	2017	6	2	6	4	0,06%
20	WIKA	2018	7	3	6	5	0,01%
21	WIKA	2019	7	3	7	6	0,01%
22	WSKT	2017	6	2	6	3	0,36%
23	WSKT	2018	7	3	7	4	0,03%
24	WSKT	2019	7	2	7	3	0,01%
25	BBNI	2017	8	4	10	3	0,00%
26	BBNI	2018	9	5	11	4	0,00%
27	BBNI	2019	8	5	11	4	0,01%
28	BBRI	2017	9	5	11	6	0,00%
29	BBRI	2018	5	2	6	6	0,01%
30	BBRI	2019	7	5	12	7	0,00%
31	BBTN	2017	8	5	8	6	0,00%
32	BBTN	2018	9	5	9	7	0,01%
33	BBTN	2019	6	3	8	4	0,01%
34	BMRI	2017	7	4	10	4	0,01%
35	BMRI	2018	8	4	12	6	0,01%
36	BMRI	2019	8	4	12	6	0,02%
37	ANTM	2017	6	2	6	5	0,00%
38	ANTM	2018	6	2	6	4	0,00%
39	ANTM	2019	8	2	12	4	0,00%
40	PTBA	2017	6	2	6	4	0,00%
41	PTBA	2018	6	3	6	3	0,00%

42	PTBA	2019	6	2	6	3	0,00%
43	TINS	2017	5	1	5	4	0,01%
44	TINS	2018	5	2	5	4	0,01%
45	TINS	2019	8	4	8	4	0,01%
46	SMBR	2017	3	2	5	3	0,00%
47	SMBR	2018	3	2	5	3	0,00%
48	SMBR	2019	3	2	5	3	0,00%
49	SMGR	2017	7	2	7	4	0,00%
50	SMGR	2018	7	2	7	3	0,00%
51	SMGR	2019	7	2	7	4	0,00%
52	JSMR	2017	6	2	6	3	0,02%
53	JSMR	2018	6	2	6	5	0,02%
54	JSMR	2019	6	2	6	5	0,02%
55	GIAA	2017	6	2	9	5	0,01%
56	GIAA	2018	7	3	8	4	0,00%
57	GIAA	2019	5	3	8	4	0,00%
58	TLKM	2017	7	4	8	6	0,00%
59	TLKM	2018	7	3	8	3	0,01%
60	TLKM	2019	6	3	9	5	0,00%
61	ELSA	2017	5	2	5	3	0,00%
62	ELSA	2018	5	2	5	3	0,00%
63	ELSA	2019	5	2	4	4	0,00%
64	WTON	2017	7	3	7	3	0,18%
65	WTON	2018	7	3	7	3	0,19%
66	WTON	2019	6	3	6	3	0,04%
67	WSBP	2017	4	2	5	4	0,10%
68	WSBP	2018	5	3	5	3	0,05%
69	WSBP	2019	5	3	5	3	0,02%
70	BBJR	2017	5	4	6	4	0,02%
71	BBJR	2018	5	4	6	4	0,02%
72	BBJR	2019	5	3	6	4	0,02%
73	PPRO	2017	4	2	5	3	0,04%
74	PPRO	2018	4	2	5	3	0,07%
75	PPRO	2019	4	2	5	3	0,07%

			Kepemilikan institusional	SPI
No	kode	tahun	Var.6	Var.7
1	INAF	2017	88,0%	6
2	INAF	2018	88,0%	6
3	INAF	2019	88,0%	6
4	KAEF	2017	90,0%	6
5	KAEF	2018	90,0%	6
6	KAEF	2019	90,0%	6
7	PGAS	2017	57,0%	5
8	PGAS	2018	57,0%	5
9	PGAS	2019	57,0%	5
10	KRAS	2017	80,0%	6
11	KRAS	2018	80,0%	6
12	KRAS	2019	80,0%	6
13	ADHI	2017	51,0%	6
14	ADHI	2018	51,0%	6
15	ADHI	2019	51,0%	6
16	PTPP	2017	51,0%	5
17	PTPP	2018	51,0%	5
18	PTPP	2019	51,0%	5
19	WIKA	2017	65,0%	6
20	WIKA	2018	65,0%	6
21	WIKA	2019	65,0%	6
22	WSKT	2017	66,0%	6
23	WSKT	2018	66,0%	6
24	WSKT	2019	66,0%	6
25	BBNI	2017	60,6%	5
26	BBNI	2018	60,6%	5
27	BBNI	2019	60,6%	5
28	BBRI	2017	66,0%	6
29	BBRI	2018	66,0%	6
30	BBRI	2019	56,8%	6
31	BBTN	2017	60,6%	6
32	BBTN	2018	60,6%	6
33	BBTN	2019	60,6%	6
34	BMRI	2017	60,0%	6
35	BMRI	2018	60,0%	6
36	BMRI	2019	60,0%	6
37	ANTM	2017	65,0%	6
38	ANTM	2018	65,0%	6
39	ANTM	2019	65,0%	6
40	PTBA	2017	73,5%	6
41	PTBA	2018	73,5%	6

42	PTBA	2019	73,5%	6
43	TINS	2017	65,0%	5
44	TINS	2018	65,0%	5
45	TINS	2019	65,0%	5
46	SMBR	2017	84,7%	6
47	SMBR	2018	84,7%	6
48	SMBR	2019	84,7%	6
49	SMGR	2017	51,0%	6
50	SMGR	2018	51,0%	6
51	SMGR	2019	51,0%	6
52	JSMR	2017	70,0%	6
53	JSMR	2018	70,0%	6
54	JSMR	2019	70,0%	6
55	GIAA	2017	86,2%	5
56	GIAA	2018	86,2%	5
57	GIAA	2019	86,2%	5
58	TLKM	2017	5,2%	6
59	TLKM	2018	5,2%	6
60	TLKM	2019	5,2%	6
61	ELSA	2017	56,0%	6
62	ELSA	2018	56,0%	6
63	ELSA	2019	56,0%	6
64	WTON	2017	66,5%	6
65	WTON	2018	66,5%	6
66	WTON	2019	66,5%	6
67	WSBP	2017	67,0%	5
68	WSBP	2018	67,0%	5
69	WSBP	2019	67,0%	5
70	BBJR	2017	51,2%	5
71	BBJR	2018	51,2%	5
72	BBJR	2019	51,2%	5
73	PPRO	2017	79,1%	6
74	PPRO	2018	79,1%	6
75	PPRO	2019	79,1%	6

Lampiran variabel Dependen :

No	kode	tahun	CFROA
1	INAF	2017	1,50%
2	INAF	2018	1,80%
3	INAF	2019	3,62%
4	KAEF	2017	8,79%
5	KAEF	2018	8,09%
6	KAEF	2019	2,73%
7	PGAS	2017	6,29%
8	PGAS	2018	8,13%
9	PGAS	2019	7,41%
10	KRAS	2017	1,23%
11	KRAS	2018	0,08%
12	KRAS	2019	0,10%
13	ADHI	2017	5,21%
14	ADHI	2018	5,97%
15	ADHI	2019	3,95%
16	PTPP	2017	4,13%
17	PTPP	2018	3,73%
18	PTPP	2019	2,04%
19	WIKA	2017	1,48%
20	WIKA	2018	1,33%
21	WIKA	2019	1,50%
22	WSKT	2017	4,29%
23	WSKT	2018	3,71%
24	WSKT	2019	0,84%
25	BBNI	2017	1941,35%
26	BBNI	2018	1,87%
27	BBNI	2019	1,83%
28	BBRI	2017	2,58%
29	BBRI	2018	2,50%
30	BBRI	2019	2,43%
31	BBTN	2017	1,16%
32	BBTN	2018	0,92%
33	BBTN	2019	0,07%
34	BMRI	2017	1,91%
35	BMRI	2018	2,15%
36	BMRI	2019	2,16%
37	ANTM	2017	2,00%
38	ANTM	2018	5,56%
39	ANTM	2019	3,16%
40	PTBA	2017	26,83%
41	PTBA	2018	25,99%
42	PTBA	2019	19,21%

43	TINS	2017	4230,41%
44	TINS	2018	3,51%
45	TINS	2019	30,02%
46	SMBR	2017	3,80%
47	SMBR	2018	4,47%
48	SMBR	2019	4,20%
49	SMGR	2017	3,36%
50	SMGR	2018	6,03%
51	SMGR	2019	2,97%
52	JSMR	2017	5,87%
53	JSMR	2018	6,57%
54	JSMR	2019	5,88%
55	GIAA	2017	2,02%
56	GIAA	2018	2,31%
57	GIAA	2019	3,30%
58	TLKM	2017	16,48%
59	TLKM	2018	13,08%
60	TLKM	2019	19,16%
61	ELSA	2017	5,16%
62	ELSA	2018	4,88%
63	ELSA	2019	5,24%
64	WTON	2017	7,50%
65	WTON	2018	8,25%
66	WTON	2019	7,69%
67	WSBP	2017	6,70%
68	WSBP	2018	7,25%
69	WSBP	2019	5,45%
70	BBJR	2017	1,05%
71	BBJR	2018	1,29%
72	BBJR	2019	1,27%
73	PPRO	2017	3,66%
74	PPRO	2018	3,02%
75	PPRO	2019	1,84%

LAMPIRAN
(BERISI UJI ASUMSI KLASIK, UJI
REGRESI)



Warning # 849 in column 23. Text: in_ID

The LOCALE subcommand of the SET command has an invalid parameter. It could not be mapped to a valid backend locale.

GET

FILE='E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav'.

DATASET NAME DataSet1 WINDOW=FRONT.

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT CFFROA

/METHOD=ENTER UDK KIND DD KA KM KI SPI

/SAVE RESID.

Regression

Notes

Output Created		01-APR-2021 22:10:02
Comments		
	Data	
Input	Active Dataset	E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav
	Filter	DataSet1
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	75
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing. Statistics are based on cases with no missing values for any variable used.
	Cases Used	REGRESSION
Syntax		/MISSING LISTWISE /STATISTICS COEFF

		OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT CFFROA /METHOD=ENTER UDK KIND DD KA KM KI SPI /SAVE RESID.
Resources	Processor Time Elapsed Time Memory Required Additional Memory Required for Residual Plots	00:00:00,03 00:00:00,41 3764 bytes 0 bytes
Variables Created or Modified	RES_1	Unstandardized Residual

[DataSet1] E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	SPI, DD, KM, KIND, KI, KA, UDK ^b	.	Enter

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

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,276 ^a	,076	-,020	5,393145642

- a. Predictors: (Constant), SPI, DD, KM, KIND, KI, KA, UDK
b. Dependent Variable: CFFROA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	160,762	7	22,966	,790	,599 ^b
	Residual	1948,763	67	29,086		
	Total	2109,525	74			

- a. Dependent Variable: CFFROA
b. Predictors: (Constant), SPI, DD, KM, KIND, KI, KA, UDK

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	19,819	10,188		1,945	,056
UDK	-,290	,796	-,079	-,365	,717
KIND	-10,027	5,516	-,249	-1,818	,074
DD	,356	,503	,148	,708	,481
KA	-,373	,672	-,077	-,555	,581
KM	-459,585	1229,405	-,046	-,374	,710
KI	-,295	4,144	-,009	-,071	,944
SPI	-2,334	1,464	-,198	-1,594	,116

a. Dependent Variable: CFFROA

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-2,34370875	4,74007607	,87537811	1,473924475	75
Residual	-4,070147991	37,564060211	0E-9	5,131728719	75
Std. Predicted Value	-,2184	2,622	,000	1,000	75
Std. Residual	-,755	6,965	,000	,952	75

a. Dependent Variable: CFFROA

EXAMINE VARIABLES=RES_1

/PLOT BOXPLOT STEMLEAF NPLOT

/COMPARE GROUPS

/STATISTICS DESCRIPTIVES EXTREME

/CINTERVAL 95

/MISSING LISTWISE

/NOTOTAL.

Explore

Notes

Output Created	01-APR-2021 22:10:49	
Comments		
Input	Data	E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
Missing Value Handling	N of Rows in Working Data File	75
	Definition of Missing	User-defined missing values for dependent variables are treated as missing. Statistics are based on cases with no missing values for any dependent variable or factor used.
Syntax	Cases Used	EXAMINE VARIABLES=RES_1 /PLOT BOXPLOT STEMLEAF NPLOT /COMPARE GROUPS /STATISTICS DESCRIPTIVES EXTREME /INTERVAL 95 /MISSING LISTWISE /NOTOTAL.
	Processor Time	00:00:02,89
Resources	Elapsed Time	00:00:01,91

[DataSet1] E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	75	100,0%	0	0,0%	75	100,0%

Descriptives

	Statistic	Std. Error

Unstandardized Residual	Mean		0E-8	,592560992
	95% Confidence Interval for Mean	Lower Bound	-1,18070355	
		Upper Bound	1,18070355	
	5% Trimmed Mean		-,67353371	
	Median		-,79919583	
	Variance		26,335	
	Std. Deviation		5,131728719	
	Minimum		-4,070148	
	Maximum		37,564061	
	Range		41,634209	
	Interquartile Range		1,831522	
	Skewness		6,072	,277
	Kurtosis		41,554	,548

Extreme Values

		Case Number	Value
Highest	1	15	37,564061
	2	9	18,678529
	3	11	2,355292
	4	36	2,020741
	5	20	1,533471
Lowest	1	19	-4,070148
	2	56	-3,861338
	3	31	-3,840805
	4	6	-3,836827
	5	63	-3,548430

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,329	75	,000	,382	75	,000

a. Lilliefors Significance Correction

Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

Frequency Stem & Leaf

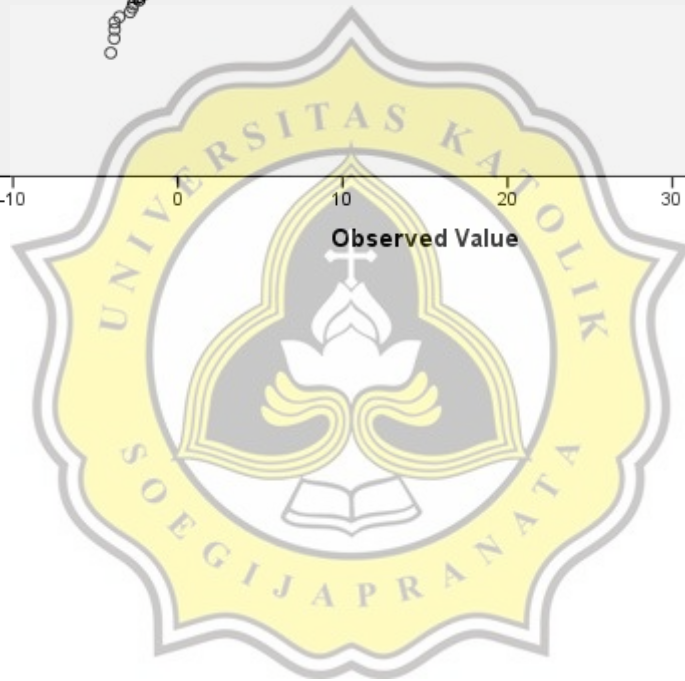
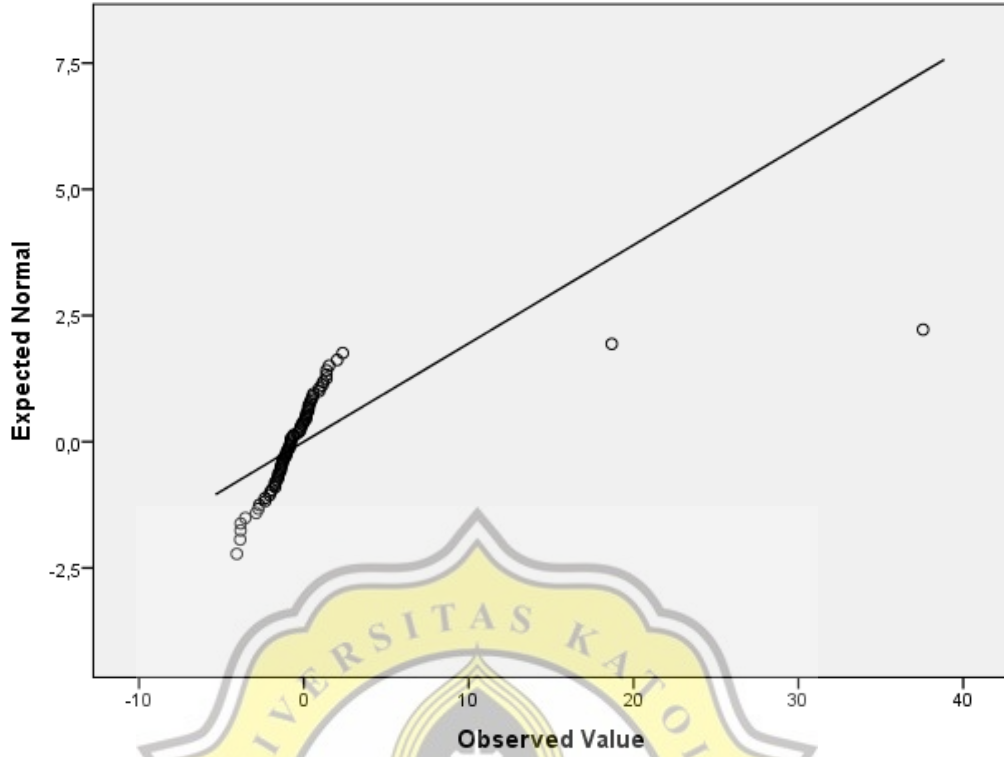
1,00	-4 . 0
4,00	-3 . 5888
7,00	-2 . 0033678
20,00	-1 . 00012223334455567779
18,00	-0 . 000122246677788889
15,00	0 . 111122223445599
6,00	1 . 113335
2,00	2 . 03
2,00	Extremes (>=18,7)

Stem width: 1,000000

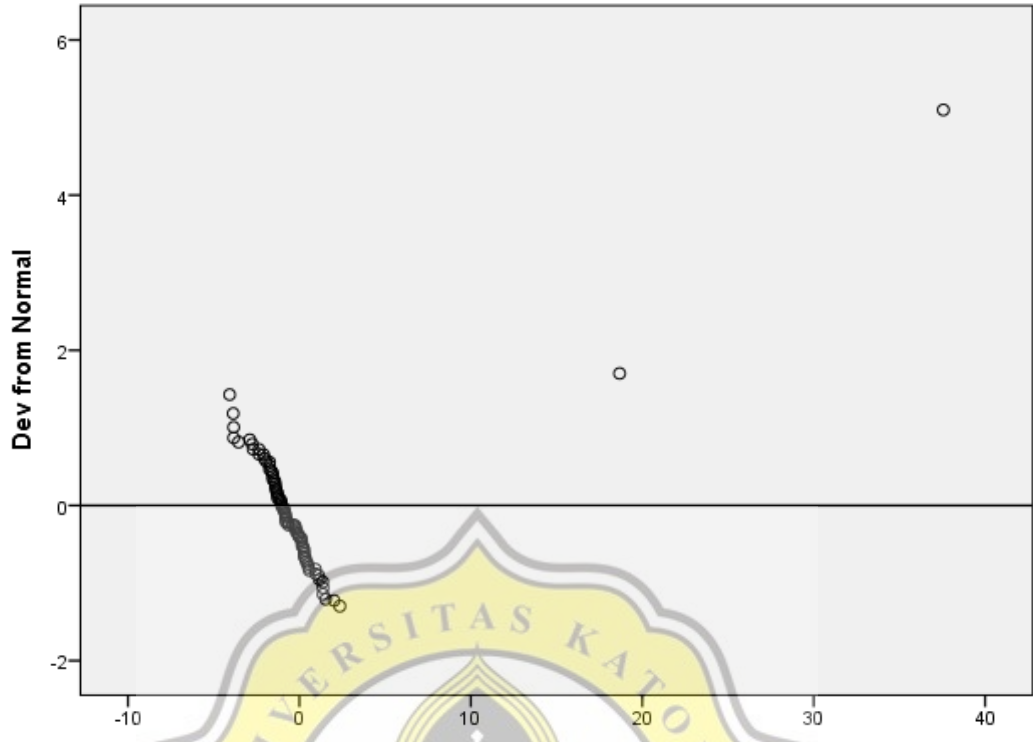
Each leaf: 1 case(s)

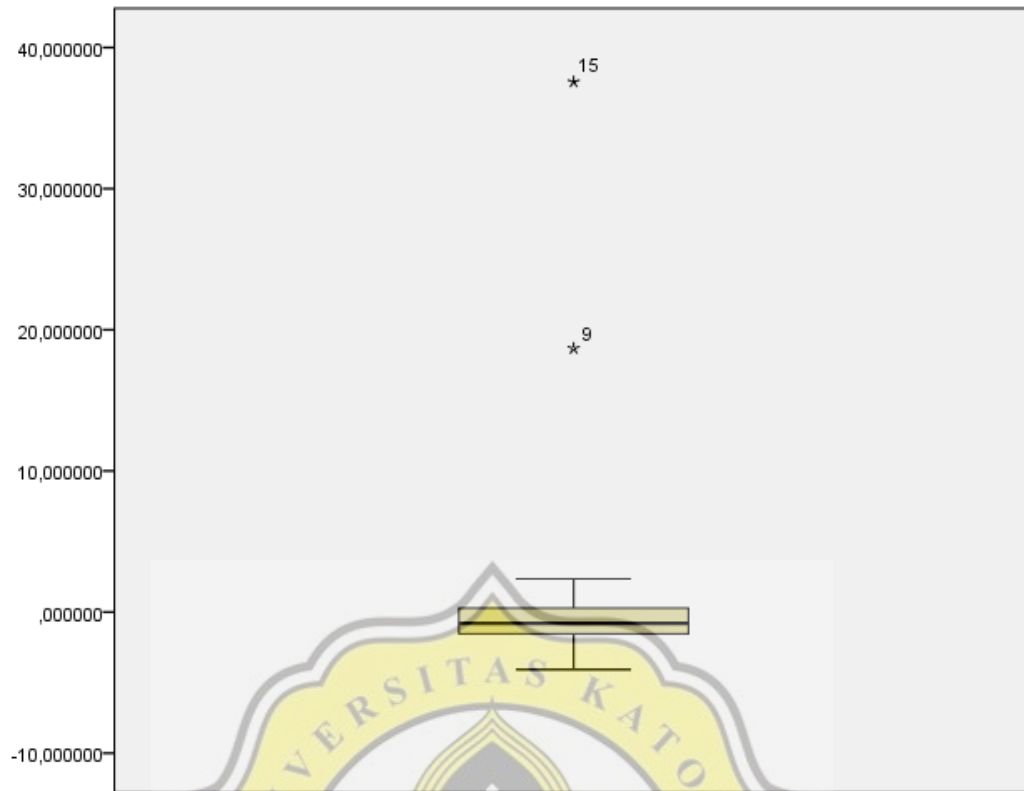


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





```

EXAMINE VARIABLES=RES_1
/PLOT BOXPLOT STEMLEAF NPLOT
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.

```


Explore

Notes

Output Created		01-APR-2021 22:33:15
Comments		
Input	Data	E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	57
Missing Value Handling	Definition of Missing	User-defined missing values for dependent variables are treated as missing. Statistics are based on cases with no missing values for any dependent variable or factor used.
	Cases Used	EXAMINE VARIABLES=RES_1 /PLOT BOXPLOT STEMLEAF NPLOT /COMPARE GROUPS /STATISTICS DESCRIPTIVES EXTREME /INTERVAL 95 /MISSING LISTWISE /NOTOTAL.
Syntax		
Resources	Processor Time	00:00:00,56
	Elapsed Time	00:00:00,54

[DataSet1] E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	57	100,0%	0	0,0%	57	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		0E-7	,00204145
	95% Confidence Interval for Mean	Lower Bound	-,0040895	
		Upper Bound	,0040895	

5% Trimmed Mean	-,0000476	
Median	-,0007865	
Variance	,000	
Std. Deviation	,01541261	
Minimum	-,03082	
Maximum	,02901	
Range	,05983	
Interquartile Range	,02190	
Skewness	,045	,316
Kurtosis	-,669	,623

Extreme Values

		Case Number	Value
Highest	1	52	,02901
	2	14	,02758
	3	17	,02745
	4	2	,02698
	5	55	,02552
Lowest	1	47	-,03082
	2	21	-,02531
	3	56	-,02512
	4	40	-,02494
	5	42	-,02161

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,066	57	,200 [*]	,973	57	,239

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

a. Lilliefors Significance Correction

Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

Frequency Stem & Leaf

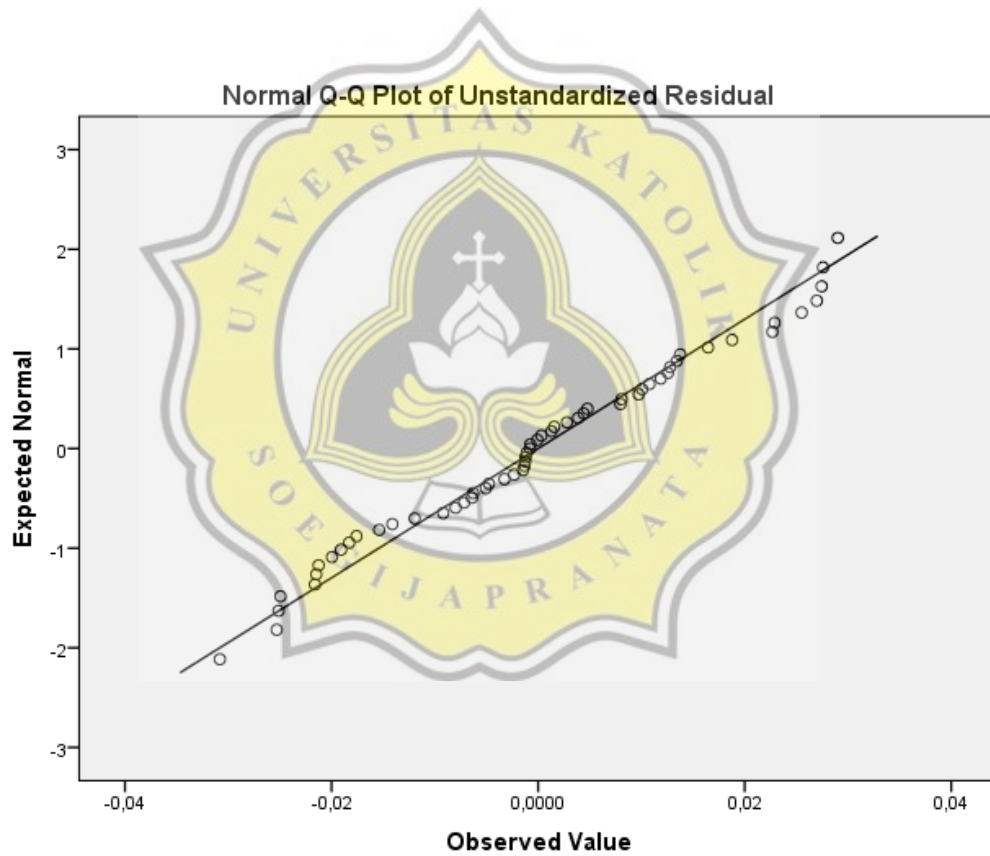
1,00 -3 . 0

6,00 -2 . 111455

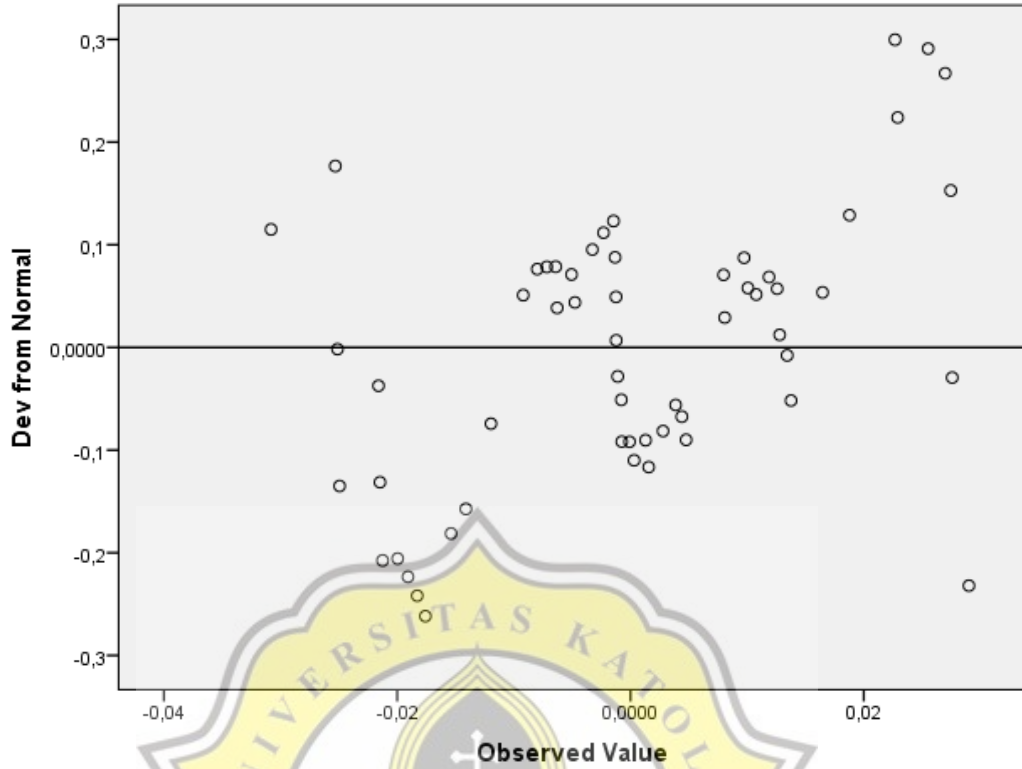
7,00	-1 . 1457899
17,00	-0 . 00011111234566779
10,00	0 . 0112344789
9,00	1 . 001223368
7,00	2 . 2256779

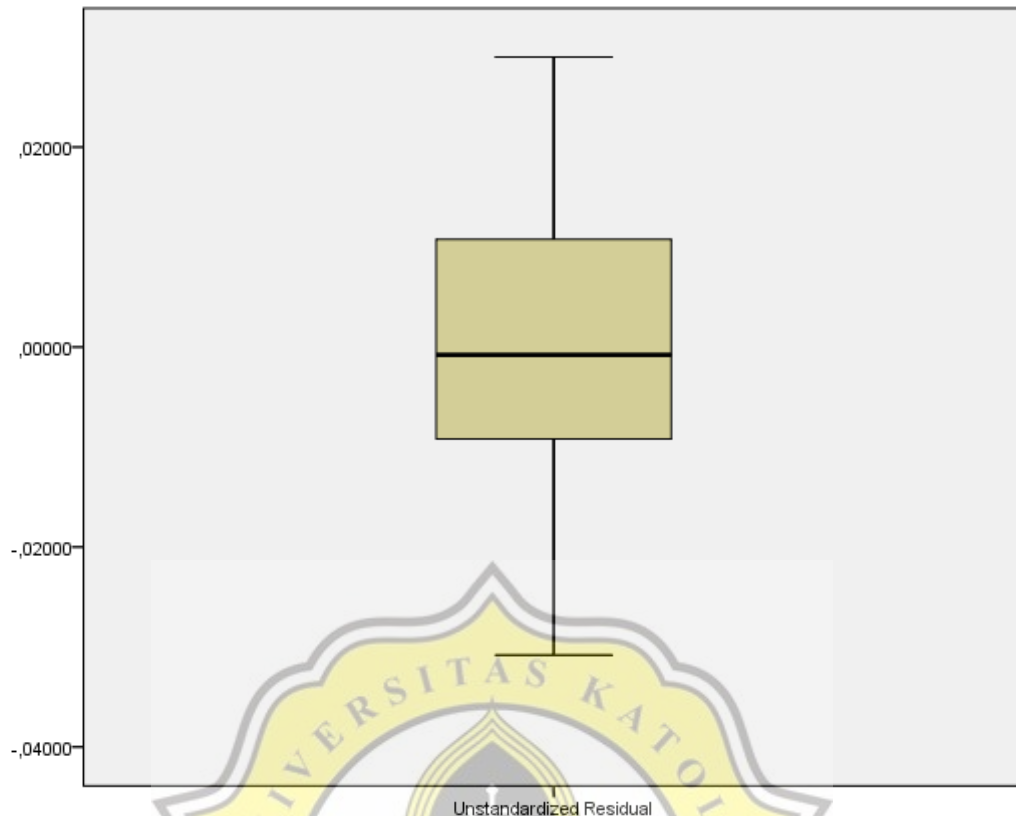
Stem width: ,01000

Each leaf: 1 case(s)



Detrended Normal Q-Q Plot of Unstandardized Residual





COMPUTE ABRESO= ABS(RES_1).

EXECUTE.

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA COLLIN TOL

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT ABRESO

/METHOD=ENTER UDK KIND DD KA KM KI SPI

/RESIDUALS DURBIN.

Regression

Notes

Output Created		01-APR-2021 23:04:15
Comments		
Input	Data	E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	56
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing. Statistics are based on cases with no missing values for any variable used.
	Cases Used	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT ABRESO /METHOD=ENTER UDK KIND DD KA KM KI SPI /RESIDUALS DURBIN.
Syntax		
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,02
	Memory Required	3804 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet1] E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	SPI, UDK, KM, KIND, KI, KA, DD ^b	.	Enter

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

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,467 ^a	,218	,104	,008713524	2,478

- a. Predictors: (Constant), SPI, UDK, KM, KIND, KI, KA, DD
 b. Dependent Variable: ABRESO

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,001	7	,000	1,911	,088 ^b
	Residual	,004	48	,000		
	Total	,005	55			

- a. Dependent Variable: ABRESO
 b. Predictors: (Constant), SPI, UDK, KM, KIND, KI, KA, DD

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,053	,019		2,835	,007
	UDK	-2,215E-005	,002	-,004	-,014	,989
	KIND	,003	,010	,047	,301	,765
	DD	-,001	,001	-,271	-1,170	,248
	KA	-,002	,001	-,271	-1,595	,117
	KM	-1,840	2,329	-,103	-,790	,433
	KI	-,009	,011	-,126	-,801	,427
	SPI	-,004	,003	-,178	-1,274	,209

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	UDK	,215	4,648
	KIND	,659	1,518
	DD	,303	3,304
	KA	,564	1,773
	KM	,963	1,039
	KI	,659	1,518
	SPI	,833	1,200

a. Dependent Variable: ABRESO

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	UDK	KIND	DD
1	1	6,863	1,000	,00	,00	,00	,00
	2	,846	2,848	,00	,00	,00	,00
	3	,139	7,028	,00	,02	,03	,08
	4	,079	9,306	,00	,01	,52	,01
	5	,041	12,913	,00	,00	,00	,22
	6	,022	17,681	,01	,12	,13	,27
	7	,007	31,337	,05	,83	,21	,40
	8	,002	52,461	,93	,01	,11	,01

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions			
		KA	KM	KI	SPI
1	1	,00	,00	,00	,00
	2	,00	,93	,00	,00
	3	,01	,03	,05	,00
	4	,00	,02	,02	,01
	5	,71	,01	,01	,00
	6	,13	,00	,36	,02
	7	,12	,00	,55	,16
	8	,02	,00	,01	,81

a. Dependent Variable: ABRESO

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,00151451	,01859623	,01175781	,004296733	56
Residual	-,017023917	,020256741	0E-9	,008140163	56
Std. Predicted Value	-2,384	1,592	,000	1,000	56
Std. Residual	-1,954	2,325	,000	,934	56

a. Dependent Variable: ABRESO

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA COLLIN TOL

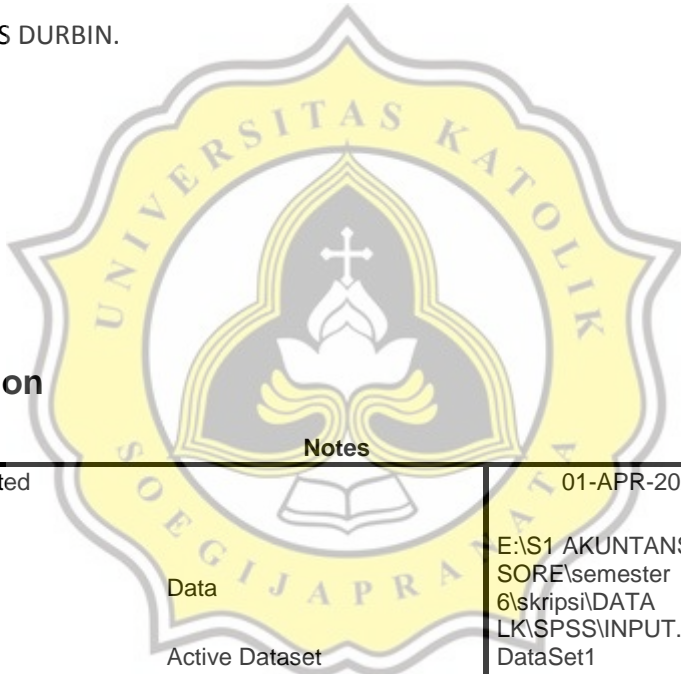
/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT CFFROA

/METHOD=ENTER UDK KIND DD KA KM KI SPI

/RESIDUALS DURBIN.



Regression

Notes

Output Created		01-APR-2021 23:08:05
Comments		
Input	Data	E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	56
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10)

		/NOORIGIN /DEPENDENT CFFROA /METHOD=ENTER UDK KIND DD KA KM KI SPI /RESIDUALS DURBIN.
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,02
	Memory Required	3804 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet1] E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	SPI, UDK, KM, KIND, KI, KA, DD ^b		Enter

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

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,497 ^a	,247	,137	,016073796	2,117

- a. Predictors: (Constant), SPI, UDK, KM, KIND, KI, KA, DD
b. Dependent Variable: CFFROA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,004	7	,001	2,245	,047 ^b
	Residual	,012	48	,000		
	Total	,016	55			

- a. Dependent Variable: CFFROA
b. Predictors: (Constant), SPI, UDK, KM, KIND, KI, KA, DD

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,122	,035		3,524	,001
	UDK	-,006	,003	-,538	-1,993	,052
	KIND	-,032	,019	-,261	-1,691	,097
	DD	,001	,002	,169	,744	,460
	KA	-,002	,003	-,106	-,636	,528
	KM	1,895	4,296	,056	,441	,661
	KI	-,054	,021	-,399	-2,587	,013
	SPI	-,002	,005	-,042	-,305	,762

Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	
1	(Constant)		
	UDK	,215	4,648
	KIND	,659	1,518
	DD	,303	3,304
	KA	,564	1,773
	KM	,963	1,039
	KI	,659	1,518
	SPI	,833	1,200

a. Dependent Variable: CFFROA

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	UDK	KIND	DD
1	1	6,863	1,000	,00	,00	,00	,00
	2	,846	2,848	,00	,00	,00	,00
	3	,139	7,028	,00	,02	,03	,08
	4	,079	9,306	,00	,01	,52	,01
	5	,041	12,913	,00	,00	,00	,22

6	,022	17,681	,01	,12	,13	,27
7	,007	31,337	,05	,83	,21	,40
8	,002	52,461	,93	,01	,11	,01

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions			
		KA	KM	KI	SPI
1	1	,00	,00	,00	,00
	2	,00	,93	,00	,00
	3	,01	,03	,05	,00
	4	,00	,02	,02	,01
	5	,71	,01	,01	,00
	6	,13	,00	,36	,02
	7	,12	,00	,55	,16
	8	,02	,00	,01	,81

a. Dependent Variable: CFFROA

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,00810423	,04258564	,02986427	,008591115	56
Residual	-,030476999	,028238442	0E-9	,015016120	56
Std. Predicted Value	-2,533	1,481	,000	1,000	56
Std. Residual	-1,896	1,757	,000	,934	56

a. Dependent Variable: CFFROA

DESCRIPTIVES VARIABLES=UDK KIND DD KA KM KI SPI CFFROA

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes

Output Created		01-APR-2021 23:12:32
Comments		
Input	Data	E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav
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	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	56
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=UDK KIND DD KA KM KI SPI CFFROA /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,02

[DataSet1] E:\S1 AKUNTANSI SORE\semester 6\skripsi\DATA LK\SPSS\INPUT.sav

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
UDK	56	3	9	5,86	1,577
KIND	56	,250000	,800000	,44540816	,139631161
DD	56	1	12	6,61	2,425
KA	56	3	7	4,02	1,136
KM	56	,000000	,003641	,00021548	,000514275
KI	56	,510000	,900252	,65929139	,127876032
SPI	56	5	6	5,71	,456
CFFROA	56	,000671	,067048	,02986427	,017300032
Valid N (listwise)	56				



9.94% PLAGIARISM
APPROXIMATELY

Report #13191047

BAB 1 PENDAHULUAN Latar belakang Peran penting dalam penerapan Good Corporate Governance dapat dilihat dari salah satu tujuan penting dalam mendirikan suatu perusahaan, dengan meningkatkan kesejahteraan pemiliknya atau pemegang saham, melalui peningkatan nilai perusahaan, dengan adanya Good Corporate Governance dapat memberikan perlindungan bagi pemegang saham. Beberapa mekanisme Good Corporate Governance yang dapat digunakan dalam mengatasi konflik keagenan adalah kepemilikan manajerial, kepemilikan institusional, dewan komisaris, dan komite audit. 62 Selain hal diatas, corporate governance juga memberikan suatu struktur yang memfasilitasi penentuan target-target dari