LAMPIRAN

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Lampiran 1. Ringkasan Hasil Penelitian Terdahulu

I. Penelitian Terdahulu Tentang Pengaruh Gender Terhadap Kualitas Akrual Laporan Keuangan

No	Peneliti (Tahun) "Judul"	Variabel	Pengukuran/Proksi Variabel	Data	Result
1	Barua, *et al.* (2010) *"CFO Gender and Accruals Quality"*	***Dependent :*** - *Accrual Quality (AQ)*	- *AQ represents two accruals quality measures based on accrual estimation errors* - *ABS_DD : absolute value of accrual estimation errors using the Dechow and Dichevmodel;* - *ABS_MDD : absolute value of accrual estimation errors using the extended version of Dechow and Dichevmodel as suggested by McNichols*	*US firms with CFO profile data with total sample 2622 firm-year observatios (1448 for 2005 and 1174 for 2004)*	- *The result indicates that SIZE, BM, ROA, and Female CFO are signed negative and significant to Accrual estimation errors* - *OCF, OPCYCLE, and SGROWTH are signed positive and significant to Accrual Quality* - *AU is signed negative and insignificant to Accrual Quality* - *DE is signed positive and insignificant to Accrual Quality*
		Independent : - *Firm Size (SIZE)* - *Book to Market (BM)*	- *Measured by natural logarithm of total assets for firm i in year t* - *Ratio of book value of equity to market value*		

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- Company Growth (SGROWTH)	- Change in revenue for firm i from year t-1 to year t divided by revenue in year t-1
- Return on Assets (ROA)	- Measured as earnings before extraordinary items for firm i in year t divided by average total assets in year t
- Operating Cash Flow (OCF)	- Operating cash flow for firm i for year t divided by total assets for year t-1
- Auditors (AU)	- Dummy variable that takes a value of 1 if audited by Big Four audit firms, and 0 otherwise
- Debts (DE)	- Book value of debt for firm i for year t divided by book value of equity in year t
- Operating Cycle (OPCYCLE)	- Natural logarithm of the length of operating cycle measured as the sum of average days of account

			receivable and average days of inventory	
		- *Female CFO*	- *1 if firms i's CFO in year t is female and 0 otherwise*	
2	Arun, *et al.* (2015) *"Female Directors and earnings management: Evidence from UK Companies"*	**Dependent :** - *Current Discretionary Accruals (CDA)* **Independent :** - *Number of Female Directors (NFAM)* - *Proportion of Female Directors (PFAM)* - *CFO Gender (FCO)* **Control :** - *Firm Size (SIZE)* - *Operating Cash Flow (OCF)* - *Return on Assets (ROA)*	- *Using the modified Jones Model* - *Number of female directors on board* - *Proportion of female directors on board* - *Dummy variable equals 1 if the CFO is female, and 0 otherwise* - *Measured by natural logarithm of total assets* - *Operating cash flow* - *Measured by net revenue to total assets ratio*	*1217 firm-year observations in UK FTSE 350 index during the period 2005-2011, unless the categories of regulated, mining and financial industries.*	- *The result indicates that SIZE, OCF, LEV, and LOSS have a negative and significant relationship with CDA* - *The result indicates that NFAM, PFAM, and ROA have a positive and significant relationship with CDA* - *The result indicates that FCO and MB have a positive and insignificant relationship with CDA* - *The result indicates that GSALES has a negative and insignificant relationship with CDA*

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		- *Leverage (LEV)*	- *Measured by total liabilities to toal assets ratio*		
		- *Growing Sales (GSALES)*	- *Growing sales*		
		- *Market to Book Ratio (MB)*	- *Market-to-book ratio*		
		- *Company's Loss (LOSS)*	- *Coded 1 if firm has a loss, and 0 otherwise*		
3	Enofe, *et al.* (2017) *"Board Ethnicity, Gender Diversity and Earnings Management: Evidence from Quoted Firms in Nigeria"*	***Dependent :*** **- Earnings Management (EM)** - Discretionary Accrual (DA) ***Independent :*** - *Foreign Directorship (FD)* - *Female Gender (BG)* - *Board Independence (BI)* - *Board size (BS)* - *Firm Size (FSIZE)*	- *Using the modified Jones Model* - *The presence of foreign directors on the board* - *The proportion of women on the board of directors* - *Percentage of independent directors on the board* - *Number of directors sitting on the board*	*The study employed quantitative and a cross sectional survey data of non financial institution quoted in the Nigeria Stock Exchange as at 2014. A total of one hundred and twenty-six (126) firms' in non financial sector constituted the population. A total of seventy seven (77) firms formed the sample size which are selected using purposive sampling.*	- *The result indicates that FD, BG, and BI have a negative and insignificant relationship with EM* - *The result indicates that BS and FSIZE have a positive and significant relationship with EM*

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			- *Natural logarithm of total assets*		
4	Hala (2019) *"Women on boards and earnings management: What really matters?"*	**Dependent :** - *Earnings Management* **Independent :** - *Women in Top Supervisory* - *Women in Top Management* **Control :** - *Firm Size* - *Leverage* - *Return on Assets (ROA)*	- *Measured using a model of Jones and Kothari* - *Measured using a dummy variable, 1 if women and 0 if men* - *Measured using a dummy variable, 1 if women and 0 if men* - *The company scale is a measure reflecting firm size based on the total company assets* - *(Current Liabilities + Non-current Liabilities)/Total Equity* - *Net Profit After Tax/Total Assets*	*The population of the study includes companies listed in Indonesian Stock Exchange, except for financial sector companies during the 2012-2017 period. By using purposive sampling, 341 companies were selected for observation within six years. Total population sampling is 2046 data (firm years).*	- *Using the Jones Model, Women in Top Supervisory have a positive and insignificant relationship with Earnings Management* - *Using the Kothari Model, Women in Top Supervisory have a negatie and significant relationship at 5% with Earnings Management* - *Using the Jones Model and Kothari Model, Women in Top Management have a negative and significant relationship with Earnings Management* - *Using the Jones Model, Firm Size has a positive and insignificant relationship with Earnings Management* - *Using the Kothari Model, Firm Size has a negative and insignificant relationship with Earnings Management* - *Using the Jones Model, Leverage has a negative and significant relationship at 10% with Earnings Management*

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		Dependent / Independent	Measurement	Sample	Results
					- Using the Kothari Model, Leverage has a positive and insignificant relationship with Earnings Management
					- Using the Jones Model and Kothari Model, ROA has a positive and significant relationship at 5% with Earnings Management
5	Orazalin (2020) *"Board Gender Diversity, Corporate Governance, and Earnings Management"*	*Dependent :* *- Earnings Management*	*- Discretionary accruals (DACC) measured as residuals under the Jones model (1991) and the modified Jones model*	*The study analyzes data of top public companies listed in the Kazakhstan Stock Exchange (KASE) for the period 2010-2016 and consists a sample of 332 firm-year observations.*	*- The result indicates a negative and significant relationship at 5% level between presence of female directors on board with earnings management*
		Independent : *- Board Gender Diversity* *- Presence of Female Directors on Board (PGEN)*	*- Dummy variable that takes "1" if at least one board member is a woman*		*- The result indicates a negative and significant relationship at 10% level between number of female directors on board with earnings management*
		- Number of Female Directors on Board (NGEN)	*- Total number of women on the board*		*- The result indicates a negative and significant relationship at 5% level between Proportion of Independent and Female Directors with earnings management*
		- Proportion of Independent and Female Directors (INDGEN)	*- Percentage of independent and female directors on the board*		*- The result indicates a negative and significant relationship at 1% level between Board Size with earnings management*
		- Board Size (BSIZE)	*- Total number of directors on the board*		

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			- *The result indicates a negative and insignificant relationship between Board Independence with earnings management*
- *Board Independence (INDIR)*	- *Percentage of independent directors on the board*		
Control : **- *Firm Characteristic*** - *Firm Profitability (ROA)*	- *Earnings after tax divided by total assets of the company*		- *The result indicates a negative and significant relationship at 1% level between Firm Profitability with earnings management*
- *Financial Leverage (LEV)*	- *Total debt divided by total assets of the company*		- *The result indicates a positive and insignificant relationship between Financial Leverage with earnings management*
- *Liquidity (LIQR)*	- *Current assets divided by current liabilities of the company*		- *The result indicates a positive and insignificant relationship between Liquidity with earnings management*
- *Firm Age (AGE)*	- *Number of years since foundation of the company*		- *The result indicates a negative and insignificant relationship between Firm Age with earnings management*
- *Firm Size (SIZE)*	- *The natural logarithm of total assets of the company*		- *The result indicates a positive and significant relationship at 1% level between Firm Size with earnings management*
- *Audit Quality (AUDIT)*	- *Dummy variable that takes "1" if financial statement of the company are audited by Big Four, and otherwise "0"*		- *The result indicates a negative and insignificant relationship between Audit Quality with earnings management*

6	Utari, *et al.* (2021) *"Board Characteristic and Financial Restatement"*	**Dependent :** - Financial Restatement	- A dummy variable (1) if the company is conducting financial restatement, while (0) if otherwise	The population is all manufacturing companies on the Indonesia Stock Exchange for the 2017-2019 period. Determination of the sample using the purposive sampling method. The number of samples used is 32 manufacturing companies or 96 observational data. This study using logistic regression to hypotheses testing.	- Board of director size has a positive and insignificant relationship with financial restatement
		Independent : - Board of Director Size (BoD)	- The measurement uses the number of directors in a company		- Female board of director has a negative and significant relationship with financial restatement
		- Female Board of Director	- The measurement using the percentage of female directors in the BoD		- BoD overconfidence has a negative and insignificant result relationship with financial restatement
		- Board of Director Overconfidence	- Measurement of overinvestment to find out the company's investment policy, measurement of the Debt to Equity Ratio to find out the company's financing policy, dividend yield ratio to measure the company's dividend policy		- Board of Commissioner Size has a negative and insignificant result relationship with financial restatement - Independent Board of Commissioner has a negative and significant relationship with financial restatement
		- Board of Commissioner Size (BoC)	- Measurement of variables using the number of commissioners, both internal and external		

			- Measurement of variables using the percentage of independent commissioners in the BoC		
		- Independent Board of Commissioner			

II. Penelitian Terdahulu Tentang Pengaruh Gender Terhadap Kinerja Perusahaan

No	Peneliti (Tahun) "Judul"	Variabel	Pengukuran/Proksi Variabel	Data	Result
1	Julizaerma & Sori (2012) *"Gender Diversity in the Boardroom and Firm Performance of Malaysian Public Listed Companies"*	***Dependent :*** **- Firm Performance** - Return on Assets (ROA) - Number of Board Meetings ***Independent :*** - Percentage of Women Directors ***Control :*** - Board Size	 - EBIT/Total assets - Total number of board meeting held within the financial year - Number of women directors / Number of directors sitting on the board - Number of directors sitting on the board	*The population of the study comprises of the companies listed in Bursa Malaysia for both Main and ACE market for the year 2008 and 2009. The sample size chosen is 274 but extended to 280 for the purpose of ensuring sufficient sample are collected to make up for missing data.*	*- The independent variable tested in this study which is the percentage of women directors has a positive relationship with firm performance. However, the results do not have a significant effect when p>0.05* *- The influence of firm size and the board size demonstrate positive relationship with performance. However, only firm size shows the significant effect, board size that is represented by the total number of directors in a firm does not have significant effect on performance* *- Board meeting is negatively correlated with performance but is significant at 5 percent level*

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		- Firm Size	- Natural logarithm of total assets of the firm		- Firm age that is represented by number of years of operation and the number of board meetings have a negative and insignificant relationship with performance.
		- Firm Age	- Number of years of business operation		
2	Luckerath-Rovers (2013) *"Women on Boards and Firm Performance"*	**Dependent :** - Return on Equity (ROE) **Independent :** - Firm Size - Board Size - Financial Sector - Female Directors	- Net income / shareholder's equity - Natural log of total assets - Number of directors on the board - Dummy variable that takes value of 1 if company operating in the financial sector, and 0 otherwise - Presence of female directors on board	*The sample for our study consists of 116 Dutch companies listed on the Amsterdam Euronext stock exchange on June 30, 2008. Data of sufficient quality for all 3 years in the period 2005–2007 was thus available for 99 companies.*	- *The result indicates that firm size and female directors have a positive and significant relationship with ROE* - *The result indicates that board size has a negative and insignificant relationship with ROE* - *The result indicates that financial sector has a negative and significant relationship with ROE*
3	Alm & Winberg (2016) *"How Does Gender Diversity on Corporate Boards Affect the Firm*	**Dependent :** **- Financial Performance** - Tobin's Q	- Market value plus the total debt of a company, divided by the total assets	*Our data includes Swedish firms traded involving 255 firms from the Stockholm stock exchange*	- *We have an overall low level of significance in our regressions, with an insignificant result on the independent variable of primary interest, gender. This result suggests that diversity-performance*

Financial Performance?"	*- Return on Assets (ROA)*	*- Net income of a company divided by the total assets*	*Nasdaq OMX between years 2006 and 2011 and consists of 10315 director-firm-year observations.*	*relationship in terms of gender composition of the corporate boards has no effects on the financial performance*
	Independent : *- Gender Diversity on Board*	*- We calculate the gender variable as the proportion of female directors on the board divided by the total number of directors on the board*		*'- The result of the second hypothesis was also insignificant, which means that we cannot reject that female share ownership has no effect on firm financial performance*
	Control : *- Firm Characteristics* *- Firm Size*	*- We utilize the natural logarithm of total assets as a proxy for firm size*		*'- We also find an insignificant result on our third hypothesis, which results in that we also fail to reject that female leadership has no impact on firm financial performance*
	- CEO Compensation	*- The proxy for CEO Compensation is the natural logarithm of total CEO compensation*		
	- Board Characteristics *- Age*	*- The average age of the board directors of each board and year*		
	- Female Ownership	*- The total amount of shares owned by female directors divided by the total amount*		

			of shares owned by all directors on the board (%)		
		- Board Size	*- Number of directors on the board for each firm and year*		
		- Female Leadership	*- A dummy variable which equals 1 if there is a female CEO or Chairman on the board and 0 otherwise*		
		- Independent Directors	*- The fraction of independent directors on the board divided by the total number of directors on the board (%)*		
		- Employee Directors	*- The total number of employee directors on the board divided by the total number of directors on the board (%)*		
4	Sanan (2016) *"Board Gender Diversity and Firm Performance: Evidence from India"*	***Dependent :*** **- Firm Performance** *- Return on Assets (ROA)* *- Tobin's Q*	*- The ratio of net income to total assets* *- Based on market measures. It is defined as an*	*A sample of 148 India publicly listed firms across multiple industries have been studied over a period of five financial years namely FY 2008–*	*- Board gender diversity has a positive and significant relationship with ROA* *- Firm Size and Leverage have a negative and significant relationship with ROA*

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			aggregate of market value of equity, book value of preferred stock and book value of debt divided by book value of total assets	*2009 to FY 2012–2013.*	*- Board Size has a positive and insignificant relationship with ROA* *- Board gender diversity has a positive and significant relationship with Tobin's Q* *- Firm Size has a negative and significant relationship with Tobin's Q*
		Independent : *- Board Gender Diversity*	*- Proportionate women directors on the board*		*- Leverage has a negative and insignificant relationship with Tobin's Q* *- Board Size has a positive and insignificant relationship with Tobin's Q*
		Control : *- Firm Size*	*- Log transformation of total assets is used to correct for the high degree of skewness in firm size*		
		- Leverage	*- Ratio of debt to equity*		
		- Board Size	*- The number of directors on the board*		
5	Boukattaya & Omri (2018) *"Gender Diversity and Firm Performance: Evidence from French Boardrooms"*	*Dependent :* *- Firm Performance* *- Tobin's Q*	*- Ratio of firm's market value to its book value, calculated as (market capitalization + total debt)/total assets*	*This research used a sample of French firms listed on SBF120 for the period 2011–2016. The final sample was consequently reduced to 81 firms and 486*	*- Percentage of women on boards is positively linked to the firm's market-based measure of performance (Tobin's Q) at a significance level of 10%* *- Quota law has a positive and insignificant impact on the firm's performance*

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			firm-year observations.	
Independent :				- GOV and AGE have a positive and insignificant relationship with firm's performance
- Gender Diversity				
- Percentage of Women on Board (GEND)	- Number of women on board divided by total number of directors			
				- BIG4 has a negative and significant relationship with firm's performance at the 10% level
- Quota of Women's Participation (QUOTA)	- Dummy variable equal to 1 if the percentage of women on the board of directors reaches 40% of the total number of directors on this year and 0 if not			
				- SIZE has a negative and significant relationship with firm's performance at the 1% level
Control :				- LEV has a positive and significant relationship with firm's performance at the 1% level
- Corporate Governance Measure (GOV)	- Pre-calculated score extracted from the Thomson Reuters ESG database			
- Big 4 Company (BIG4)	- Dummy variable equal to1 if the firm is audited by one of the 4 largest internationally renowned audit firms and 0 otherwise			
- Firm Size (SIZE)	- Natural logarithm if the total assets			
- Leverage (LEV)	- Total debts/total assets			
- Firm Age (AGE)				

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			- Logarithmic transformation of the number of years of the firm's existence		
6	Sabri, *et al.* (2020) *"The Effects of Gender Diversity in The Boardroom on Firm Performance among top 50 Listed Companies in Malaysia"*	**Dependent :** **Firm Performance** *- Return on Assets (ROA)* **Independent :** *- Percentage of Female Directors* **Control :** *- Number of Board Meeting* *- Board Size* *- Firm Size* *- Firm Age*	*- Net income/Total asset* *- Number of women directors divided by number of board members* *- Total number of board meeting held during the financial period* *- Number of board members* *- Natural logarithm of total assets of the firm* *- Number of years of business operation*	*Top 50 listed corporations in Main Market of Malaysian Bourse over the period 2014 until 2018 and a total of 250 observations.*	*- There is a positive and significant relationship between percentage of female directors and firm performance* *- There is a negative and significant relationship between number of board meeting and firm performance* *- There is a negative and significant relationship between board size and firm performance* *- There is a negative and significant relationship between firm size and firm performance* *- There is a positive and significant relationship between firm age and firm performance*

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Lampiran 2. Sampel Penelitian

Proses Pengambilan Sampel

Keterangan	Jumlah perusahaan
Perusahaan perbankan yang terdaftar di BEI selama periode 2015 - 2020	50
Perusahaan *listing* setelah tanggal 1 Januari 2015	(10)
Perusahaan *delisting* atau berganti industri selama periode penelitian	(4)
Laporan keuangan disajikan dalam mata uang asing	(1)
Perusahaan yang laporan keuangannya tidak lengkap atau tidak dipublikasikan	(8)
Jumlah sampel perusahaan	**27**

Daftar Nama Sampel Perusahaan

No	Kode	Nama	Tanggal *Listing*
1	AGRO	Bank Raya Indonesia Tbk.	8-Aug-2003
2	BACA	Bank Capital Indonesia Tbk.	8-Oct-2007
3	BBCA	Bank Central Asia Tbk.	31-May-2000
4	BBKP	Bank KB Bukopin Tbk.	10-Jul-2006
5	BBMD	Bank Mestika Dharma Tbk	8-Jul-2013
6	BBNI	Bank Negara Indonesia (Persero)	25-Nov-1996
7	BBRI	Bank Rakyat Indonesia (Persero)	10-Nov-2003
8	BBTN	Bank Tabungan Negara (Persero)	17-Dec-2009
9	BDMN	Bank Danamon Indonesia Tbk.	6-Dec-1989
10	BINA	Bank Ina Perdana Tbk.	16-Jan-2014
11	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk.	12-Jul-2012
12	BMAS	Bank Maspion Indonesia Tbk.	11-Jul-2013
13	BMRI	Bank Mandiri (Persero) Tbk.	14-Jul-2003
14	BNBA	Bank Bumi Arta Tbk.	31-Dec-1999
15	BNGA	Bank CIMB Niaga Tbk.	29-Nov-1989
16	BNII	Bank Maybank Indonesia Tbk.	21-Nov-1989
17	BNLI	Bank Permata Tbk.	15-Jan-1990
18	BSIM	Bank Sinarmas Tbk.	13-Dec-2010
19	BTPN	Bank BTPN Syariah Tbk.	12-Mar-2008
20	BVIC	Bank Victoria International Tbk.	30-Jun-1999
21	INPC	Bank Artha Graha Internasional	29-Aug-1990
22	MAYA	Bank Mayapada Internasional Tbk.	29-Aug-1997
23	NISP	Bank OCBC NISP Tbk.	20-Oct-1994
24	NOBU	Bank Nationalnobu Tbk.	20-May-2013
25	PNBN	Bank Pan Indonesia Tbk.	29-Dec-1982
26	PNBS	Bank Panin Dubai Syariah Tbk.	15-Jan-2014
27	SDRA	Bank Woori Saudara Indonesia 1960 Tbk.	15-Dec-2006

Lampiran 3. Input Data Penelitian

No	Kode	Tahun	DirKeu	DeKom	DA	ROA	Tobin's Q	BSIZE	FSIZE	FIRMAGE
1	AGRO	2015	0	0.25	0.08010	0.06	0.118029	5	29.76	26
2	BACA	2015	0	0.00	0.09905	0.08	0.122884	5	30.13	26
3	BBCA	2015	0	0.00	0.05049	0.06	0.559438	10	34.02	60
4	BBKP	2015	0	0.17	0.06437	0.07	0.146926	7	32.16	25
5	BBMD	2015	0	0.00	0.03378	0.07	0.678084	5	29.87	60
6	BBNI	2015	0	0.11	0.02120	0.04	0.247958	9	33.86	69
7	BBRI	2015	0	0.00	0.00489	0.07	0.383505	11	34.41	47
8	BBTN	2015	0	0.33	0.07237	0.06	0.209933	8	32.78	65
9	BDMN	2015	1	0.00	0.03578	0.06	0.284334	7	32.87	59
10	BINA	2015	1	0.33	0.03493	0.08	0.289648	3	28.36	25
11	BJTM	2015	0	0.00	0.02127	0.07	0.163753	5	31.39	54
12	BMAS	2015	0	0.33	0.02122	0.07	0.288252	4	29.31	26
13	BMRI	2015	0	0.13	0.02715	0.06	0.286350	11	34.44	17
14	BNBA	2015	1	0.00	0.04665	0.07	0.066163	3	29.51	48
15	BNGA	2015	0	0.13	0.00201	0.05	0.129501	9	33.11	60
16	BNII	2015	1	0.17	0.02484	0.05	0.177203	9	32.69	56
17	BNLI	2015	0	0.00	0.01100	0.06	0.108421	10	32.84	61
18	BSIM	2015	0	0.33	0.08317	0.05	0.203237	8	30.96	26
19	BTPN	2015	0	0.00	0.02030	0.10	0.237872	11	32.03	57
20	BVIC	2015	0	0.25	0.01546	0.08	0.074650	4	30.78	23
21	INPC	2015	0	0.00	0.00872	0.06	0.049582	7	30.85	42
22	MAYA	2015	1	0.00	0.10663	0.09	0.195484	8	31.49	25
23	NISP	2015	1	0.00	0.06477	0.06	0.196341	10	32.42	74
24	NOBU	2015	0	0.33	0.04060	0.05	0.400044	5	29.53	25
25	PNBN	2015	0	0.17	0.05489	0.07	0.186272	11	32.84	44
26	PNBS	2015	0	0.33	0.07148	0.07	0.345963	6	29.60	44
27	SDRA	2015	0	0.00	0.07160	0.06	0.329523	6	30.63	41
28	AGRO	2016	0	0.25	0.06381	0.06	0.608828	5	30.06	27
29	BACA	2016	0	0.00	0.09869	0.07	0.131866	5	30.28	27
30	BBCA	2016	0	0.00	0.02330	0.05	0.572464	11	34.15	61
31	BBKP	2016	0	0.14	0.01371	0.06	0.134049	7	32.26	26
32	BBMD	2016	0	0.00	0.08559	0.05	0.579442	5	29.99	61
33	BBNI	2016	0	0.13	0.04772	0.05	0.242797	10	34.03	70
34	BBRI	2016	0	0.00	0.03755	0.06	0.351860	11	34.54	48
35	BBTN	2016	0	0.14	0.05259	0.06	0.199517	8	33.00	66
36	BDMN	2016	1	0.00	0.00751	0.06	0.317432	9	32.79	60
37	BINA	2016	1	0.33	0.12378	0.07	0.279028	4	28.49	26
38	BJTM	2016	0	0.00	0.00140	0.07	0.220563	5	31.39	55
39	BMAS	2016	0	0.00	0.05033	0.07	0.340463	4	29.33	27
40	BMRI	2016	0	0.13	0.00973	0.04	0.306690	10	34.58	18
41	BNBA	2016	1	0.00	0.08238	0.07	0.064228	3	29.59	49
42	BNGA	2016	0	0.13	0.01603	0.05	0.136850	10	33.12	61
43	BNII	2016	1	0.17	0.04872	0.06	0.216153	8	32.75	57

No	Kode	Tahun	DirKeu	DeKom	DA	ROA	Tobin's Q	BSIZE	FSIZE	FIRMAGE
44	BNLI	2016	0	0.00	0.07105	0.00	0.113658	10	32.74	62
45	BSIM	2016	0	0.33	0.02563	0.05	0.419848	8	31.07	27
46	BTPN	2016	0	0.20	0.03911	0.08	0.235545	7	32.15	58
47	BVIC	2016	0	0.25	0.00645	0.08	0.074534	5	30.89	24
48	INPC	2016	0	0.14	0.02463	0.05	0.055644	6	30.90	43
49	MAYA	2016	1	0.00	0.12604	0.08	0.267621	9	31.74	26
50	NISP	2016	1	0.00	0.03381	0.05	0.216160	10	32.56	75
51	NOBU	2016	0	0.33	0.05895	0.03	0.271440	5	29.83	26
52	PNBN	2016	0	0.17	0.02245	0.06	0.166737	11	32.93	45
53	PNBS	2016	0	0.00	0.01310	0.05	0.199396	4	29.80	45
54	SDRA	2016	0	0.00	0.04371	0.06	0.349088	6	30.75	42
55	AGRO	2017	0	0.25	0.22546	0.06	0.606647	5	30.42	28
56	BACA	2017	0	0.00	0.00890	0.06	0.133837	5	30.43	28
57	BBCA	2017	0	0.00	0.04335	0.05	0.724614	11	34.25	62
58	BBKP	2017	0	0.14	0.02757	0.06	0.121090	8	32.30	27
59	BBMD	2017	0	0.00	0.01612	0.06	0.475882	5	30.10	62
60	BBNI	2017	0	0.00	0.03342	0.05	0.331531	10	34.20	71
61	BBRI	2017	0	0.11	0.03715	0.06	0.463108	11	34.66	49
62	BBTN	2017	0	0.13	0.06670	0.06	0.270358	8	33.20	67
63	BDMN	2017	0	0.00	0.01606	0.06	0.486292	7	32.81	61
64	BINA	2017	1	0.33	.01321	0.05	1.783294	4	28.77	27
65	BJTM	2017	0	0.00	.00193	0.06	0.231544	7	31.57	56
66	BMAS	2017	0	0.33	.00767	0.06	0.287677	4	29.43	28
67	BMRI	2017	0	0.09	.01336	0.05	0.382026	11	34.66	19
68	BNBA	2017	1	0.00	.08641	0.06	0.087372	3	29.58	50
69	BNGA	2017	0	0.11	.04804	0.05	0.210722	11	33.22	62
70	BNII	2017	1	0.17	.01705	0.06	0.220784	7	32.79	58
71	BNLI	2017	1	0.00	.02316	0.05	0.162439	9	32.63	63
72	BSIM	2017	0	0.33	.02292	0.05	0.445203	6	31.05	28
73	BTPN	2017	0	0.33	.00037	0.07	0.232050	7	32.19	59
74	BVIC	2017	0	0.25	.00712	0.07	0.110554	5	30.99	25
75	INPC	2017	0	0.17	.03460	0.05	0.052931	8	30.95	44
76	MAYA	2017	1	0.00	.06182	0.07	0.313544	8	31.95	27
77	NISP	2017	1	0.13	.05511	0.05	0.179948	10	32.67	76
78	NOBU	2017	0	0.33	.02686	0.03	0.366521	5	30.03	27
79	PNBN	2017	0	0.17	.02682	0.06	0.230044	11	32.99	46
80	PNBS	2017	0	0.33	.19781	-0.06	0.090188	3	29.79	46
81	SDRA	2017	0	0.00	.04428	0.06	0.298951	6	30.93	43
82	AGRO	2018	0	0.33	.04282	0.05	0.305184	4	30.78	29
83	BACA	2018	0	0.00	.05080	0.06	0.155768	4	30.52	29
84	BBCA	2018	1	0.00	.03129	0.05	0.780699	12	34.35	63
85	BBKP	2018	0	0.13	.03713	0.06	0.097768	8	32.19	28
86	BBMD	2018	0	0.00	.02089	0.06	0.494553	5	30.12	63
87	BBNI	2018	0	0.00	.04169	0.05	0.297740	11	34.33	72

No	Kode	Tahun	DirKeu	DeKom	DA	ROA	Tobin's Q	BSIZE	FSIZE	FIRMAGE
88	BBRI	2018	0	0.13	.00900	0.06	0.433300	12	34.80	50
89	BBTN	2018	0	0.11	.05980	0.05	0.218569	9	33.36	68
90	BDMN	2018	0	0.00	.01772	0.06	0.503877	9	32.86	62
91	BINA	2018	1	0.33	.03604	0.04	0.973113	4	28.98	28
92	BJTM	2018	0	0.00	.00731	0.05	0.185474	7	31.77	57
93	BMAS	2018	0	0.67	.05943	0.06	0.244277	4	29.53	29
94	BMRI	2018	0	0.00	.04918	0.05	0.359498	12	34.72	20
95	BNBA	2018	1	0.00	.07813	0.06	0.088003	3	29.62	51
96	BNGA	2018	0	0.13	.02394	0.05	0.165470	11	33.22	63
97	BNII	2018	1	0.17	.01060	0.05	0.221695	8	32.81	59
98	BNLI	2018	1	0.00	.03884	0.05	0.145120	8	32.66	64
99	BSIM	2018	0	0.33	.00006	0.03	0.275133	6	31.06	29
100	BTPN	2018	0	0.20	.02811	0.07	0.295081	5	32.25	60
101	BVIC	2018	1	0.00	.00075	0.06	0.150333	5	31.04	26
102	INPC	2018	0	0.14	.10134	0.04	0.041173	8	30.89	45
103	MAYA	2018	1	0.00	.07764	0.06	0.549541	8	32.10	28
104	NISP	2018	1	0.13	.03455	0.05	0.196112	9	32.79	77
105	NOBU	2018	0	0.33	.01344	0.03	0.397302	5	30.10	28
106	PNBN	2018	0	0.25	.03594	0.06	0.238234	11	32.96	47
107	PNBS	2018	0	0.33	.15513	0.05	0.146631	3	29.80	47
108	SDRA	2018	0	0.00	.05351	0.06	0.358103	6	3.78	44
109	AGRO	2019	0	0.33	.19385	0.05	0.174566	4	30.93	30
110	BACA	2019	0	0.00	.07036	0.06	0.174031	4	30.57	30
111	BBCA	2019	1	0.00	.01946	0.05	0.901412	11	34.45	64
112	BBKP	2019	0	0.10	.01252	0.06	0.097295	10	32.24	29
113	BBMD	2019	0	0.00	.02081	0.05	0.905049	5	30.19	64
114	BBNI	2019	0	0.13	.03657	0.05	0.247037	11	34.37	73
115	BBRI	2019	0	0.25	.02499	0.06	0.468416	12	34.89	51
116	BBTN	2019	0	0.00	.00296	0.06	0.229763	8	33.37	69
117	BDMN	2019	0	0.00	.03819	0.07	0.322563	10	32.90	63
118	BINA	2019	1	0.33	.11271	0.04	1.063735	5	29.29	29
119	BJTM	2019	0	0.00	.08095	0.05	0.165827	5	31.97	58
120	BMAS	2019	0	0.50	.01035	0.06	0.208050	4	29.66	30
121	BMRI	2019	0	0.00	.08816	0.05	0.340594	12	34.82	21
122	BNBA	2019	1	0.00	.06709	0.05	0.102024	3	29.66	52
123	BNGA	2019	0	0.13	.00339	0.05	0.170126	11	33.25	64
124	BNII	2019	1	0.17	.03460	0.06	0.221884	8	32.76	60
125	BNLI	2019	1	0.00	.03466	0.05	0.263232	8	32.72	65
126	BSIM	2019	0	0.33	.13020	0.03	0.254980	6	31.23	30
127	BTPN	2019	1	0.40	.30775	0.06	0.407061	9	32.83	61
128	BVIC	2019	1	0.00	.01063	0.06	0.115972	5	31.05	27
129	INPC	2019	0	0.20	.07337	0.04	0.037740	5	30.87	46
130	MAYA	2019	0	0.00	.06476	0.07	0.688281	8	32.17	29
131	NISP	2019	1	0.11	.01745	0.06	0.179293	9	32.83	78

No	Kode	Tahun	DirKeu	DeKom	DA	ROA	Tobin's Q	BSIZE	FSIZE	FIRMAGE
132	NOBU	2019	0	0.33	.03099	0.03	0.410321	5	30.21	29
133	PNBN	2019	0	0.20	.04835	0.06	0.274466	11	32.98	48
134	PNBS	2019	0	0.33	.18765	0.05	0.151466	3	30.04	48
135	SDRA	2019	0	0.00	.05611	0.05	0.365100	6	31.24	45
136	AGRO	2020	0	0.25	.00751	0.05	0.797729	5	30.96	31
137	BACA	2020	0	0.00	.10972	0.06	0.189777	4	30.64	31
138	BBCA	2020	1	0.00	.12704	0.04	0.778462	12	34.61	65
139	BBKP	2020	0	0.00	.11803	0.01	0.378832	9	32.01	30
140	BBMD	2020	0	0.00	.05049	0.05	0.426589	5	30.28	65
141	BBNI	2020	1	0.10	.03156	0.03	0.186478	12	34.42	74
142	BBRI	2020	1	0.20	.02200	0.04	0.414574	12	34.95	52
143	BBTN	2020	0	0.00	.06134	0.05	0.189069	8	33.52	70
144	BDMN	2020	0	0.13	.01555	0.04	0.243359	10	32.93	64
145	BINA	2020	1	0.33	.08835	0.03	0.576734	4	29.76	30
146	BJTM	2020	0	0.00	.04933	0.04	0.131914	5	32.06	59
147	BMAS	2020	0	0.50	.15428	0.05	0.187090	4	29.94	31
148	BMRI	2020	0	0.20	.00696	0.04	0.271913	12	34.90	22
149	BNBA	2020	1	0.00	.12868	0.05	0.114724	3	29.66	53
150	BNGA	2020	0	0.17	.02047	0.04	0.148109	8	33.27	65
151	BNII	2020	1	0.17	.08203	0.04	0.231208	8	32.79	61
152	BNLI	2020	1	0.13	.07900	0.04	0.495004	9	32.92	66
153	BSIM	2020	0	0.33	.13816	0.03	0.220473	6	31.43	31
154	BTPN	2020	1	0.20	.28666	0.05	0.350680	10	32.84	62
155	BVIC	2020	1	0.00	.05812	0.05	0.098785	5	30.90	28
156	INPC	2020	1	0.20	.02888	0.04	0.042256	5	31.05	47
157	MAYA	2020	0	0.00	.02591	0.06	0.596925	7	32.16	30
158	NISP	2020	1	0.13	.14593	0.04	0.119050	10	32.96	79
159	NOBU	2020	0	0.33	.04036	0.03	0.367190	4	30.25	30
160	PNBN	2020	0	0.00	.04744	0.05	0.213618	10	33.02	49
161	PNBS	2020	0	0.33	.10820	0.05	0.303134	3	30.06	49
162	SDRA	2020	0	0.00	.03377	0.05	0.414830	6	31.27	46

Lampiran 4. Uji Asumsi Klasik

Model 1

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual DA
N		162
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.04794814
Most Extreme Differences	Absolute	.129
	Positive	.129
	Negative	-.079
Test Statistic		.129
Asymp. Sig. (2-tailed)		.000[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Uji Multikolinearitas

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE[b]	.	Enter

a. Dependent Variable: DA(KualitasAkrual)
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.321[a]	.103	.074	.04871048

a. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.042	5	.008	3.579	.004[b]
	Residual	.370	156	.002		
	Total	.413	161			

a. Dependent Variable: DA(KualitasAkrual)

b. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.070	.049		1.435	.153		
	DirKeu.W	.021	.009	.186	2.386	.018	.951	1.051
	DeKom.W	.078	.029	.217	2.631	.009	.847	1.180
	BSIZE	-.002	.002	-.118	-1.194	.234	.590	1.694
	FSIZE	-.001	.002	-.039	-.420	.675	.663	1.507
	FIRMAGE	.000	.000	.040	.457	.648	.754	1.326

a. Dependent Variable: DA(KualitasAkrual)

Coefficient Correlations[a]

Model			FIRMAGE	DirKeu.W	FSIZE	DeKom.W	BSIZE
1	Correlations	FIRMAGE	1.000	-.187	-.073	.259	-.242
		DirKeu.W	-.187	1.000	-.018	.063	.082
		FSIZE	-.073	-.018	1.000	-.045	-.529
		DeKom.W	.259	.063	-.045	1.000	.169
		BSIZE	-.242	.082	-.529	.169	1.000
	Covariances	FIRMAGE	6.823E-8	-4.268E-7	-3.262E-8	1.994E-6	-1.152E-7
		DirKeu.W	-4.268E-7	7.675E-5	-2.679E-7	1.615E-5	1.316E-6
		FSIZE	-3.262E-8	-2.679E-7	2.920E-6	-2.275E-6	-1.648E-6
		DeKom.W	1.994E-6	1.615E-5	-2.275E-6	.001	9.090E-6
		BSIZE	-1.152E-7	1.316E-6	-1.648E-6	9.090E-6	3.325E-6

a. Dependent Variable: DA(KualitasAkrual)

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	(Constant)	DirKeu.W	DeKom.W	BSIZE	FSIZE	FIRMAGE
1	1	4.630	1.000	.00	.01	.01	.00	.00	.00
	2	.732	2.515	.00	.65	.18	.00	.00	.00
	3	.508	3.020	.00	.30	.51	.01	.00	.01
	4	.071	8.058	.00	.04	.00	.54	.00	.57
	5	.056	9.114	.04	.00	.30	.22	.02	.41
	6	.003	40.605	.96	.00	.00	.22	.98	.00

a. Dependent Variable: DA(KualitasAkrual)

Uji Autokorelasi

Runs Test

	Unstandardized Residual DA
Test Value[a]	-.00928
Cases < Test Value	81
Cases >= Test Value	81
Total Cases	162
Number of Runs	77
Z	-.788
Asymp. Sig. (2-tailed)	.431

a. Median

Uji Heteroskedastisitas
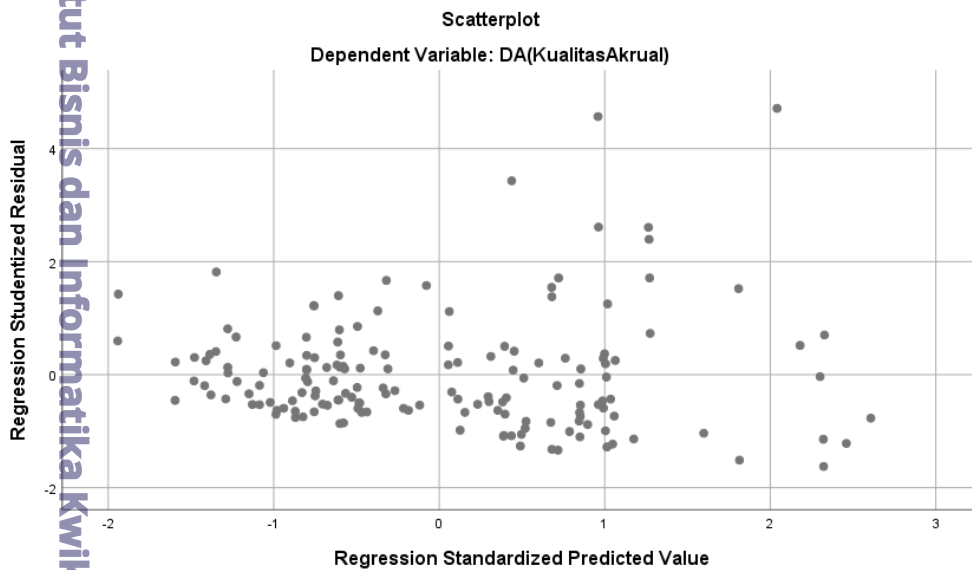
Scatterplot
Dependent Variable: DA(KualitasAkrual)

Model 2a

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual ROA
N		162
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.01507969
Most Extreme Differences	Absolute	.111
	Positive	.081
	Negative	-.111
Test Statistic		.111
Asymp. Sig. (2-tailed)		.000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE[b]	.	Enter

a. Dependent Variable: ROA

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.270[a]	.073	.043	.01531945

a. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	5	.001	2.449	.036[b]
	Residual	.037	156	.000		
	Total	.039	161			

a. Dependent Variable: ROA

b. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.068	.015		4.460	.000		
	DirKeu.W	.002	.003	.049	.617	.538	.951	1.051
	DeKom.W	-.030	.009	-.270	-3.222	.002	.847	1.180
	BSIZE	.000	.001	-.025	-.246	.806	.590	1.694
	FSIZE	-8.198E-5	.001	-.014	-.153	.879	.663	1.507
	FIRMAGE	.000	.000	-.172	-1.933	.055	.754	1.326

a. Dependent Variable: ROA

Coefficient Correlations[a]

Model			FIRMAGE	DirKeu.W	FSIZE	DeKom.W	BSIZE
1	Correlations	FIRMAGE	1.000	-.187	-.073	.259	-.242
		DirKeu.W	-.187	1.000	-.018	.063	.082
		FSIZE	-.073	-.018	1.000	-.045	-.529
		DeKom.W	.259	.063	-.045	1.000	.169
		BSIZE	-.242	.082	-.529	.169	1.000
	Covariances	FIRMAGE	6.748E-9	-4.221E-8	-3.227E-9	1.972E-7	-1.139E-8
		DirKeu.W	-4.221E-8	7.592E-6	-2.650E-8	1.597E-6	1.302E-7
		FSIZE	-3.227E-9	-2.650E-8	2.888E-7	-2.250E-7	-1.630E-7
		DeKom.W	1.972E-7	1.597E-6	-2.250E-7	8.588E-5	8.991E-7
		BSIZE	-1.139E-8	1.302E-7	-1.630E-7	8.991E-7	3.289E-7

a. Dependent Variable: ROA

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	DirKeu.W	DeKom.W	BSIZE	FSIZE	FIRMAGE
1	1	4.630	1.000	.00	.01	.01	.00	.00	.00
	2	.732	2.515	.00	.65	.18	.00	.00	.00
	3	.508	3.020	.00	.30	.51	.01	.00	.01
	4	.071	8.058	.00	.04	.00	.54	.00	.57
	5	.056	9.114	.04	.00	.30	.22	.02	.41
	6	.003	40.605	.96	.00	.00	.22	.98	.00

a. Dependent Variable: ROA

Uji Autokorelasi

Runs Test

	Unstandardized Residual ROA
Test Value[a]	.00121
Cases < Test Value	81
Cases >= Test Value	81
Total Cases	162
Number of Runs	82
Z	.000
Asymp. Sig. (2-tailed)	1.000

a. Median

Uji Heteroskedastisitas
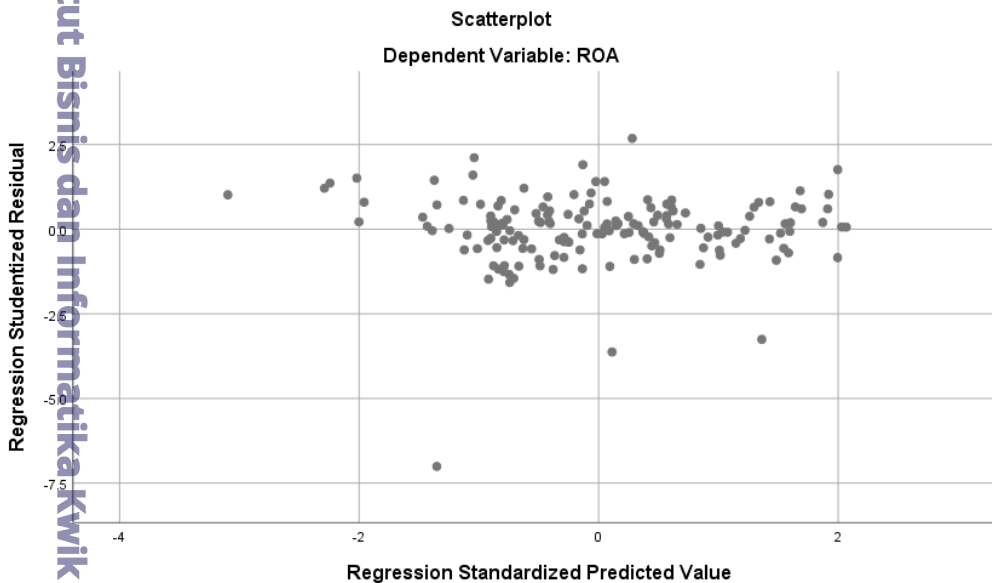
Scatterplot
Dependent Variable: ROA

Model 2b

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual TobinsQ
N		162
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.22218298
Most Extreme Differences	Absolute	.162
	Positive	.162
	Negative	-.128
Test Statistic		.162
Asymp. Sig. (2-tailed)		.000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE[b]	.	Enter

a. Dependent Variable: TobinsQ

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.177[a]	.031	.000	.22571552

a. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.258	5	.052	1.013	.412[b]
	Residual	7.948	156	.051		
	Total	8.206	161			

a. Dependent Variable: TobinsQ

b. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.440	.225		1.953	.053		
	DirKeu.W	.063	.041	.125	1.545	.124	.951	1.051
	DeKom.W	.116	.137	.073	.847	.398	.847	1.180
	BSIZE	.013	.008	.153	1.487	.139	.590	1.694
	FSIZE	-.007	.008	-.080	-.824	.411	.663	1.507
	FIRMAGE	-.001	.001	-.093	-1.025	.307	.754	1.326

a. Dependent Variable: TobinsQ

Coefficient Correlations[a]

Model			FIRMAGE	DirKeu.W	FSIZE	DeKom.W	BSIZE
1	Correlations	FIRMAGE	1.000	-.187	-.073	.259	-.242
		DirKeu.W	-.187	1.000	-.018	.063	.082
		FSIZE	-.073	-.018	1.000	-.045	-.529
		DeKom.W	.259	.063	-.045	1.000	.169
		BSIZE	-.242	.082	-.529	.169	1.000
	Covariances	FIRMAGE	1.465E-6	-9.164E-6	-7.005E-7	4.282E-5	-2.473E-6
		DirKeu.W	-9.164E-6	.002	-5.753E-6	.000	2.827E-5
		FSIZE	-7.005E-7	-5.753E-6	6.269E-5	-4.884E-5	-3.539E-5
		DeKom.W	4.282E-5	.000	-4.884E-5	.019	.000
		BSIZE	-2.473E-6	2.827E-5	-3.539E-5	.000	7.140E-5

a. Dependent Variable: TobinsQ

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	DirKeu.W	DeKom.W	BSIZE	FSIZE	FIRMAGE

1	1	4.630	1.000	.00	.01	.01	.00	.00	.00
	2	.732	2.515	.00	.65	.18	.00	.00	.00
	3	.508	3.020	.00	.30	.51	.01	.00	.01
	4	.071	8.058	.00	.04	.00	.54	.00	.57
	5	.056	9.114	.04	.00	.30	.22	.02	.41
	6	.003	40.605	.96	.00	.00	.22	.98	.00

a. Dependent Variable: TobinsQ

Uji Autokorelasi

Runs Test

	Unstandardized Residual TobinsQ
Test Value[a]	-.05736
Cases < Test Value	81
Cases >= Test Value	81
Total Cases	162
Number of Runs	80
Z	-.315
Asymp. Sig. (2-tailed)	.753

a. Median

Uji Heteroskedastisitas
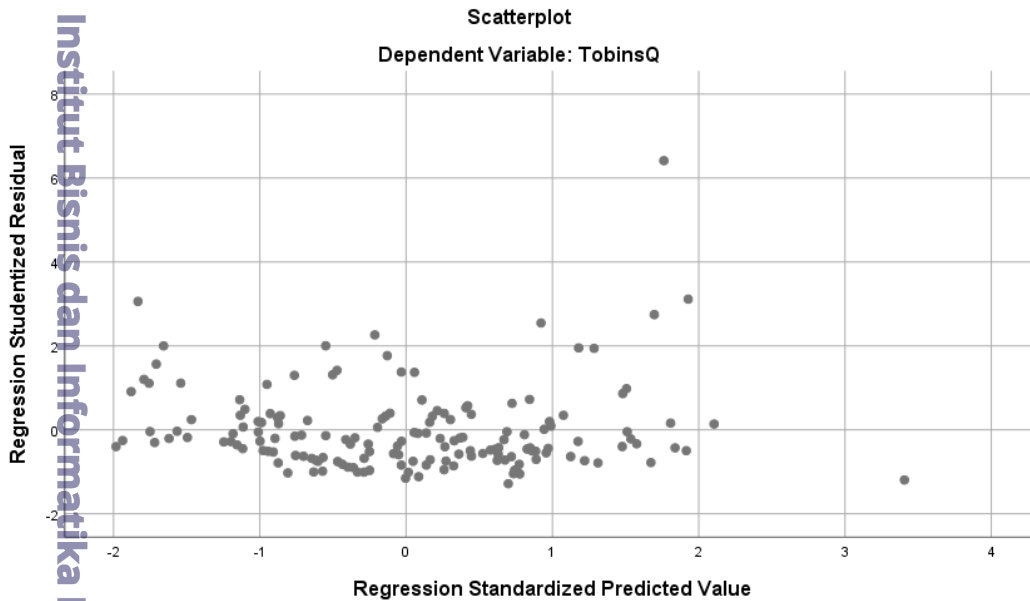
Scatterplot
Dependent Variable: TobinsQ

Lampiran 5. Uji Model dan Hipotesis

Model 1

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE[b]	.	Enter

a. Dependent Variable: DA(KualitasAkrual)

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.321[a]	.103	.074	.04871048

a. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

b. Dependent Variable: DA(KualitasAkrual)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.042	5	.008	3.579	.004[b]
	Residual	.370	156	.002		
	Total	.413	161			

a. Dependent Variable: DA(KualitasAkrual)

b. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.070	.049		1.435	.153
	DirKeu.W	.021	.009	.186	2.386	.018
	DeKom.W	.078	.029	.217	2.631	.009

BSIZE	-.002	.002	-.118	-1.194	.234
FSIZE	-.001	.002	-.039	-.420	.675
FIRMAGE	.000	.000	.040	.457	.648

a. Dependent Variable: DA(KualitasAkrual)

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0211634	.0950533	.0527131	.01623953	162
Residual	-.07721533	.22189355	.00000000	.04794814	162
Std. Predicted Value	-1.943	2.607	.000	1.000	162
Std. Residual	-1.585	4.555	.000	.984	162

a. Dependent Variable: DA(KualitasAkrual)

Model 2a

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE^b	.	Enter

a. Dependent Variable: ROA

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.270^a	.073	.043	.01531945

a. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

b. Dependent Variable: ROA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	5	.001	2.449	.036^b

Residual	.037	156	.000		
Total	.039	161			

a. Dependent Variable: ROA

b. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.068	.015		4.460	.000
	DirKeu.W	.002	.003	.049	.617	.538
	DeKom.W	-.030	.009	-.270	-3.222	.002
	BSIZE	.000	.001	-.025	-.246	.806
	FSIZE	-8.198E-5	.001	-.014	-.153	.879
	FIRMAGE	.000	.000	-.172	-1.933	.055

a. Dependent Variable: ROA

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0407260	.0625424	.0538074	.00422502	162
Residual	-.10536940	.04052773	.00000000	.01507969	162
Std. Predicted Value	-3.096	2.067	.000	1.000	162
Std. Residual	-6.878	2.646	.000	.984	162

a. Dependent Variable: ROA

Model 2b

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE[b]	.	Enter

a. Dependent Variable: TobinsQ

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.177[a]	.031	.000	.22571552

a. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

b. Dependent Variable: TobinsQ

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.258	5	.052	1.013	.412[b]
	Residual	7.948	156	.051		
	Total	8.206	161			

a. Dependent Variable: TobinsQ

b. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.440	.225		1.953	.053
	DirKeu.W	.063	.041	.125	1.545	.124
	DeKom.W	.116	.137	.073	.847	.398
	BSIZE	.013	.008	.153	1.487	.139
	FSIZE	-.007	.008	-.080	-.824	.411
	FIRMAGE	-.001	.001	-.093	-1.025	.307

a. Dependent Variable: TobinsQ

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.2206021	.4363055	.2999811	.04002897	162
Residual	-.28567532	1.41280830	.00000000	.22218298	162
Std. Predicted Value	-1.983	3.406	.000	1.000	162
Std. Residual	-1.266	6.259	.000	.984	162

a. Dependent Variable: TobinsQ