

- b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG
- penulisan kritik dan tinjauan suatu masalah.
- Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan lapor
 - Hak Cipta Dilindungi Undang-Undang

 ${igodot}$ Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Institut Bisni



LAMPIRAN

LAMPIRAN

KWIK KIAN GIE

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Cian Terdahulu Te Penelitian Terdahulu Te Peneliti (Tahun) Hartia, et al. (2010) Hartia, et al. (2010) Ha	Variabel	Ferhadap Kualitas Akrual Laj Pengukuran/Proksi Variabel	Data	Result
n Informatika Kwik Kian Gie) ang irya tulis ini tanpa mencantumkan dan didik an, penelitian, penulisan karya ik lah.	<u>Dependent :</u> - Accrual Quality (AQ) <u>Independent :</u> - Firm Size (SIZE) - Book to Market (BM)	 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 Measured by natural logarithm of total assets for firm i in year t Ratio of book value of 	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 Accrua Quality AU is signed negative and insignificant to Accrual Quality DE is signed positive and insignificant to Accrual Quality
Institut Bisni menyebutkan sumber niah, penyusunan lapoi		equity to market value		



	\bigcirc	- Company Growth	- Change in revenue for firm		
1. Dilarang a. Peng	Hak cipta	(SGROWTH)	i from year t-1 to year t divided by revenue in year t- 1		
- utip s hanya	milik IBI K Hak Cipta	- Return on Assets (ROA)	- Measured as earnings before extraordinary items for firm i in year t divided by average total assets in year t		
ian atau seluruh Ik kepentingan pr	Bisnis	- Operating Cash Flow (OCF)	- Operating cash flow for firm i for year t divided by total assets for year t-1		
karya tulis ini tan andidikan, peneli	dan Informatika Kwik Kian Undang	- Auditors (AU)	- Dummy variable that takes a value of 1 if audited by Big Four audit firms, and 0 otherwise		
pa mencantu ti an, penulisa		- Debts (DE)	- Book value of debt for firm i for year t divided by book value of equity in year t		
ımkan dan meny ın karya ilmiah, p	Gie) In	- Operating Cycle (OPCYCLE)	- Natural logarithm of the length of operating cycle measured as the sum of average days of account		
penyusunan lapor	stitut		87		
mber: 1 lapor	Bisni				

C)		receivable and average days of inventory		
Hak cip		- Female CFO	- 1 if firms i's CFO in year t is female and 0 otherwise		
a 🗗 Arun	et al. (2015) ale Directors and ngs management: nce from UK	Dependent : - Current Discretionary Accruals (CDA)	- Using the modified Jones Model	1217 firm-year observations in UK FTSE 350 index during the period 2005-2011, unless	- The result indicates that SIZE, OCF, LEV, and LOSS have a negative and significant relationship with CDA
The Second Seco	panies"	<u>Independent :</u> - Number of Female Directors (NFAM)	- Number of female directors on board	the categories of regulated, mining and financial industries.	- The result indicates that NFAM, PFAM and ROA have a positive and significan relationship with CDA
Bisni ndang seluru		- Proportion of Female Directors (PFAM)	- Proportion of female directors on board		- The result indicates that FCO and MB have a positive and insignificant relationship with CDA
s dan Informat -Undang uh karya tulis ini		- CFO Gender (FCO)	- Dummy variable equals 1 if the CFO is female, and 0 otherwise		- The result indicates that GSALES has negative and insignificant relationship with CDA
Informatika Kwik Kian o ng ya tulis ini tanpa mencantu		<u>Control :</u> - Firm Size (SIZE)	- Measured by natural logarithm of total assets		
n Gie) ntumkan dan		- Operating Cash Flow (OCF)	- Operating cash flow		
dan me		- Return on Assets (ROA)	- Measured by net revenue to total assets ratio		

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2.	1. На	- Leverage (LEV)	- Measured by total liabilities to toal assets ratio		
penul b. Pengu Dilarang anpa izi	Hak cipta	- Growing Sales (GSALES)	- Growing sales		
ilisan kr utipan ti g mengu in IBIKK	milik Meng	- Market to Book Ratio (MB)	- Market-to-book ratio		
kritik dan n tidak me ngumumka KKG.	KKG ta Di Seb	- Company's Loss (LOSS)	- Coded 1 if firm has a loss, and 0 otherwise		
dan tinjauan suatu < merugikan kepen mkan dan memper	<i>Earnings Management:</i>	Dependent : - Earnings Management (EM) - Discretionary Accrual (DA)	- Using the modified Jones Model	The study employed quantitative and a cross sectional survey data of non financial institution	- The result indicates that FD, BG, and BI have a negative and insignificant relationship with EM
penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.	ndan kary	<u>Independent :</u> - Foreign Directorship (FD)	- The presence of foreign directors on the board	quoted in the Nigeria Stock Exchange as at 2014. A total of one hundred and twenty- six (126) firms' in non financial sector	- The result indicates that BS and FSIZE have a positive and significant relationship with EM
ar IBIKKG. an atau selu	Informatika Kwik Kian ng /a tulis ini tanpa mencanti	- Female Gender (BG)	- The proportion of women on the board of directors	constituted the population. A total of seventy seven (77)	
uruh karya	vik Kian Gie) mencantumkan dan	- Board Independence (BI)	- Percentage of independent directors on the board	firms formed the sample size which are selected using purposive sampling.	
tulis ini (- Board size (BS)	- Number of directors sitting on the board		
dalam	menye	- Firm Size (FSIZE)			
bentuk apapur	Institut Bisni enyebutkan sumber:		89		

			- Natural logarithm of total assets		
4. Dilarang	Hala (2019) "Women on boards and earnings management: What really matters?"	Dependent : - Earnings Management	- Measured using a model of Jones and Kothari	The population of the study includes companies listed in Indonesian Stock Exchange, except for	- Using the Jones Model, Women in Top Supervisory have a positive and insignificant relationship with Earnings Management
mengutip seba	milik IBI KKG (Hak Cipta Dili	<u>Independent :</u> - Women in Top Supervisory	- Measured using a dummy variable, 1 if women and 0 if men	financial sector companies during the 2012-2017 period. By using purposive sampling, 341	- Using the Kothari Model, Women in Top Supervisory have a negatie and significant relationship at 5% with Earnings Management
sebagian atau selur	KG (Institut Bisnis Dilindungi Undang-	- Women in Top Management	- Measured using a dummy variable, 1 if women and 0 if men	companies were selected for observation within six years. Total population sampling	- Using the Jones Model and Kothari Model, Women in Top Management have a negative and significant relationship
seluruh karya tulis ini t	s dan Informatika Kwik - Undang	<u>Control :</u> - Firm Size	- The company scale is a measure reflecting firm size based on the total company assets	is 2046 data (firm years).	with Earnings Management - Using the Jones Model, Firm Size has a positive and insignificant relationship with Earnings Management
tanpa mencantu	ka Kwik Kian	- Leverage	- (Current Liabilities + Non-current Liabilities)/Total Equity		- Using the Kothari Model, Firm Size ha a negative and insignificant relationship with Earnings Management
ntumkan dan	n Gie)	- Return on Assets (ROA)	- Net Profit After Tax/Total Assets		- Using the Jones Model, Leverage has a negative and significant relationship at 10% with Earnings Management

KWIK KIAN C	Control of the second se

GE Ess 2.						- Using the Kothari Model, Leverage has a positive and insignificant relationship with Earnings Management
- a. Pengutipan hany penulisan kritik b. Pengutipan tidal . Dilarang mengumu tanpa izin IBIKKG.	rang m	Hak cipta milik				- Using the Jones Model and Kothari Model, ROA has a positive and significant relationship at 5% with Earnings Management
 a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan lapo penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG. 	utip sebagian ata	Orazalin (2020) "Board Gender Diversity, Corporate Governance, and Earnings Management"	<u>Dependent :</u> - 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	- The result indicates a negative and significant relationship at 5% level between presence of female directors on board with earnings management
iepentingan pendidii Jan suatu masalah. Jan kepentingan yan J memperbanyak se	u seluruh karya	It Bisnis dan In	<u>Independent :</u> - Board Gender Diversity - Presence of Female Directors on Board (PGEN)	- Dummy variable that takes "1" if at least one board	and consists a sample of 332 firm- year observations.	- The result indicates a negative and significant relationship at 10% level between number of female directors on board with earnings management
(an, penelitian, p g wajar IBIKKG. bagian atau selui	tulis ini tanpa me	dan Informatika Kwik Kian Gie) Indang	- Number of Female Directors on Board (NGEN)	 <i>member is a woman</i> <i>Total number of women</i> <i>on the board</i> 		- The result indicates a negative and significant relationship at 5% level between Proportion of Independent and Female Directors with earnings management
enulisan karya i ruh karya tulis ir	mencantumkan dan meny	(Kian Gie)	- 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
l miah, p ni dalam	n meny	T	- Board Size (BSIZE)	- Total number of directors on the board		
Jenyusu n bentuk		Institut		91		
enyusunan lapor 1 bentuk apapun	ebutkan sumber:	t Bisni				



Pengutipa

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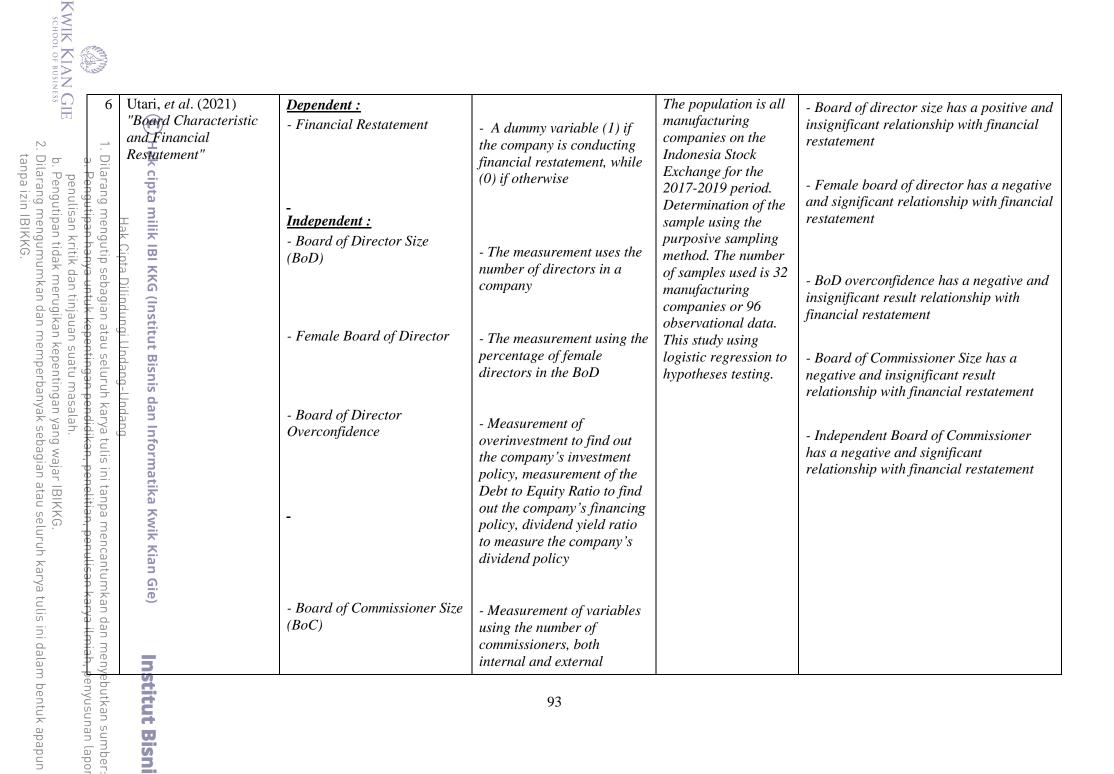
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Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

k kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan lapor

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Proceeding of the processing of the processing of the product of the processing of the product of the processing of the product of th				
• Board Independence (INDIR) • Percentage of independent directors on the board • The result indicates a negative and ignificant relationship at 1% level between Firm Profitability with earnings management • Firm Offanateristic • Firm Profitability (ROA) • Earnings after tax divided by total assets of the company • The result indicates a positive and insignificant relationship between Financial Leverage (LEV) • Financial Leverage (LEV) • Total debt divided by total assets of the company • The result indicates a positive and insignificant relationship between Liquidity (LIQR) • Firm Age (AGE) • Number of years since foundation of the company • The result indicates a negative and insignificant relationship between Liquidity with earnings management • Firm Size (SIZE) • The natural logarithm of total assets of the company • The result indicates a negative and insignificant relationship between firm Age 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	\bigcirc			insignificant relationship between Board
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>		- Board Independence	- Percentage of independent	
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>	< cipta	-	0 0 1	0
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>	H. H.			
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>				management
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>	BI KKG (In	- Firm Projuability (ROA)	by total assets of the	insignificant relationship between
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>	stitut	- Financial Leverage (LEV)		6 6
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>	Bisnis dan l	- Liquidity (LIQR)	current liabilities of the	insignificant relationship between
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>	nformatik	- Firm Age (AGE)		insignificant relationship between Firm
<i>T</i> ^{<i>n</i>} <i>if financial statement of</i> <i>the company are audited by</i> <i>Big Four, and otherwise</i> <i>"0"</i> <i>92</i>	a Kwik Kian	- Firm Size (SIZE)	0 0	significant relationship at 1% level between Firm Size with earnings
	Gie)	- Audit Quality (AUDIT)	"1" if financial statement of the company are audited by Big Four, and otherwise	- The result indicates a negative and insignificant relationship between Audit
	2		<u> </u>	1
	stitu		92	
	lisni			



C Hak cip 1. Dilara a. Per	- Independent Board of Commissioner	- Measurement of variables using the percentage of independent commissioners in the BoC		
		erhadap Kinerja Perusahaa Pengukuran/Proksi Variabel	n Data	Result
Julizaerma & S Julizaerma & S (2012) "Gender Diversity in the Boardroom and Performance of Malaysian Public	ori <u>Dependent :</u> r - Firm Performance - Return on Assets (ROA) f	- EBIT/Total assets - Total number of board	The population of the study comprises of the companies listed in Bursa Malaysia for both Main and ACE market for the	- 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
formatika Ky tulis ini tanpa kan penelitiar	<u>Independent :</u> - Percentage of Women Directors	meeting held within the financial year - Number of women directors / Number of directors sitting on the board	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 influence of firm size and the boar 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
wik Kian Gie)	<u>Control :</u> - Board Size	- Number of directors sitting on the board		- Board meeting is negatively correlated with performance but is significant at 5 percent level

KWIK KIAN GIE						
2.	1.	С На	- 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
b. Peng b. Peng Dilaran anpa iz	Dilaran a. Pend	k cipt	- Firm Age	- Number of years of business operation		insignificant relationship with performance.
ulis guti	ng m nguti	a 			1	
penulisan kritik dan b. Pengutipan tidak me Dilarang mengumumka tanpa izin IBIKKG.	hehgutip seb. Ipan hanya ut	Luckerath-Rovers (2013) "Women on Boards and Firm Performance"	Dependent : - Return on Equity (ROE)	- Net income / shareholder's equity	The sample for our study consists of 116 Dutch companies listed on the Amsterdam Euronext	- The result indicates that firm size and female directors have a positive and significant relationship with ROE
tinjauan sua rrugikan kepe an dan memp	sebagian atau se /a untuk kepenti	(Institut B	<u>Independent :</u> - Firm Size - Board Size	- Natural log of total assets	stock exchange on June 30, 2008. Data of sufficient quality for all 3 years in the	- The result indicates that board size has a negative and insignificant relationship with ROE
penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.	seluruh karya tulis ini tanpa tingan pendidikan, penelitia	Bisnis dan Informatika	- Боага Size - Financial Sector	 Number of directors on the board Dummy variable that takes value of 1 if company operating in the financial sector, and 0 otherwise 	period 2005–2007 was thus available for 99 companies.	- The result indicates that financial sector has a negative and significant relationship with ROE
, KKG. u seluruł	npa menc tian, pen	Kwik	- Female Directors	- Presence of female directors on board		
n ka	anto	A1.2 9. Winters (2016)				
rya tulis ini dala	t <mark>û</mark> mkan dan mer san karya ilmiah	Alm & Winberg (2016) "How Does Gender Diversity on Corporate Boards Affect the Firm	<u>Dependent :</u> - 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
am bentuk ap	nyebutkan sumber: , penyusunan lapor	nstitut B		95		
undec.	umber: n lapor	Bisnii				



INESS 2.	Financial Performance?"	- Return on Assets (ROA)	- Net income of a company divided by the total assets	Nasdaq OMX between years 2006 and 2011 and	relationship in terms of gender composition of the corporate boards has no effects on the financial performance
	ak cipta milik IBI KKG Hak Cipta Dil	<u>Independent :</u> - 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	consists of 10315 director-firm-year observations.	'- 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
 Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyea. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam tanpa izin IBIKKG. 	KG (Institut Bisnis dan Dilindungi Undang-Unda	<u>Control :</u> - Firm Characteristics - Firm Size	board - 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
karya tulis ini tanpa lendidikan, penelitia lsalah. lan yang wajar IBIKK nyak sebagian atau s	n Informatika Kwik Kian ^{ang}	- CEO Compensation	- The proxy for CEO Compensation is the natural logarithm of total CEO compensation		
ia mer an, pe .KG. selur	Kwik	- Board Characteristics			
mencantumkan dan 1. penulisan karya ilr 3. eluruh karya tulis ini	Kian Gie)	- Age	- The average age of the board directors of each board and year		
ın dan men; rya ilmiah, ılis ini dala	Ξ	- Female Ownership	- The total amount of shares owned by female directors divided by the total amount		
	stitut		96		•
enyusunan lapo bentuk apapun	t Bisni				

KWIK KIAN GIE	E-ES-S					
SIE		\bigcirc		of shares owned by all directors on the board (%)		
b. Pengutipan krit b. Pengutipan tid 2. Dilarang mengun tanpa izin IBIKKG	1. Dilarang r a. Pengut) Hak cipta	- Board Size	- Number of directors on the board for each firm and year		
penulisan kritik dan t Pengutipan tidak mer arang mengumumkar pa izin IBIKKG.	utip s hanva	milik IBI KKG (Institut Hak Cipta Dilindungi U	- Female Leadership	- A dummy variable which equals 1 if there is a female CEO or Chairman on the board and 0 otherwise		
rugikan kepentingan n dan memperbanya	atau seluruh epentingan	Bisnis	- Independent Directors	- The fraction of independent directors on the board divided by the total number of directors on the board (%)		
penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh ka tanpa izin IBIKKG.	arya tulis ini tanpa ndidikan <u>penelitian</u>	dan Informatika K u Jndang	- Employee Directors	- The total number of employee directors on the board divided by the total number of directors on the board (%)		
g. g.	men.					
rya	ndantumkan nulisan karv	Sanan (2016) "Board Gender Diversity and Firm Performance: Evidence	<u>Dependent :</u> - Firm Performance - Return on Assets (ROA)	- The ratio of net income to	A sample of 148 India publicly listed firms across multiple industries have been	- Board gender diversity has a positive and significant relationship with ROA
tulis ini dalam bentuk apapun	n dan menye rva ilmiah: p	from India"	- Tobin's Q	total assets - Based on market measures. It is defined as an	studied over a period of five financial years namely FY 2008–	- Firm Size and Leverage have a negative and significant relationship with ROA
1 bentul		Institut		97		
<pre>v apapun</pre>	butkan sumber: envusunan lapor	t Bisnii				

KWIK KIAN GIE					
a. Pengu penul b. Pengu 2. Dilarang tanpa izi	C Hak cipta m		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
a. Pengutipan hanya unti penulisan kritik dan ti b. Pengutipan tidak meru Dilarang mengumumkan tanpa izin IBIKKG.	milik IBI KKG Hak Cipta Dil mengutip seba	<u>Independent :</u> - Board Gender Diversity	- Proportionate women directors on the board		 Firm Size has a negative and significant relationship with Tobin's Q Leverage has a negative and
a untuk kepentingan pen dan tinjauan suatu masa merugikan kepentingan mkan dan memperbanya	milik IBI KKG (Institut Bisnis dan Inforn Hak Cipta Dilindungi Undang-Undang mengutip sebagian atau seluruh karya tulis	<u>Control :</u> - Firm Size	- Log transformation of total assets is used to		insignificant relationship with Tobin's Q - Board Size has a positive and insignificant relationship with Tobin's Q
uk kepentingan pendidikan, penelitil an, <mark>benulisa</mark> njauan suatu masalah. ugikan kepentingan yang wajar IBIKKG. dan memperbanyak sebagian atau seluruh kar	nis dan Informatika 19-Undang 1ruh karya tulis ini tan	- Leverage	correct for the high degree of skewness in firm size - Ratio of debt to equity		
didikan, penelitil an, lah. yang wajar IBIKKG k sebagian atau se	r matika Kw is ini tanpa n	- Board Size	- The number of directors on the board		
n karya ilmiah, p ya tulis ini dalam	Boukattaya & Omri (2018) "Gender Diversity and Firm Performance: Evidence from French Boardrooms"	<u>Dependent :</u> - 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
lenyusunan lapor 1 bentuk apapun	stitut Bisni ebutkan sumber:		98		

tanpa izin IBIKKG.	
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apa	
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.	SCHOOL OF BUSINESS
penulisan kritik dan tinjauan suatu masalah.	KWIK KIAN CIE
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan la	
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	Independent :		firm-year	
\bigcirc	- Gender Diversity		observations.	- GOV and AGE have a positive and
) Hak cip	- Percentage of Women on Board (GEND)	- Number of women on board divided by total number of directors		insignificant relationship with firm's performance
Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)	- 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		 BIG4 has a negative and significant relationship with firm's performance at the 10% level SIZE has a negative and significant relationship with firm's performance at the 1% level
ut Bisnis dan li	<u>Control :</u> - Corporate Governance Measure (GOV)	- Pre-calculated score extracted from the Thomson Reuters ESG database		- LEV has a positive and significant relationship with firm's performance at the 1% level
nformatika Kwik l	- 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		
Kian Gie)	- Firm Size (SIZE)	- Natural logarithm if the total assets		
	- Leverage (LEV)	- Total debts/total assets		
5	- Firm Age (AGE)			
nstitut Bisni		99		

Kwik Kian Gie	Cont Level					
GIE				- Logarithmic transformation of the number of years of the firm's		
<u>e</u>	. Dil			existence		
P engutipan h penulisan kri	g "The men Dive	i, et al. (2020) Effects of Gender rsity in The droom on Firm	<u>Dependent :</u> Firm Performance - Return on Assets (ROA)	- Net income/Total asset	Top 50 listed corporations in Main Market of Malaysian Bourse over the	- There is a positive and significant relationship between percentage of female directors and firm performance
d. P engutipan hanya untuk kepentingan pendidikan, penelitian, penulisan kritik dan tinjauan suatu masalah.	sebagia		<u>Independent :</u> - Percentage of Female Directors	- Number of women directors divided by number of board members	period 2014 until 2018 and a total of 250 observations.	- There is a negative and significant relationship between number of board meeting and firm performance
pentingan per an suatu masa	istitut Bisnis dan ungi Undang-Unda in atau seluruh kar		<u>Control :</u> - Number of Board Meeting	- Total number of board meeting held during the		- There is a negative and significant relationship between board size and fir performance
ndidikan, per alah.	ang Intormatika Jang arya tulis ini tan		- Board Size	financial period - Number of board members		- There is a negative and significant relationship between firm size and firm performance
nelitian, per	pa mei	: -	- Firm Size	- Natural logarithm of total assets of the firm		- There is a positive and significant relationship between firm age and firm performance
hulisar	ncantur		- Firm Age	- Number of years of business operation		

tanpa izin IBIKKG. tulis ini dalam bentuk apapun

Institut Bisni

Lampiran 2. Sampel Penelitian

Proses Pengambilan Sampel

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

		nläh samp	el perusahaan	27
	Idang	Bis		
arur Ibrur	ے Deft	⊇. ¤r'Nama (Sampel Perusahaan	
r ka			Samper I et usanaan	
eluruh karya tuti: ngan nondidikan	. No	Kode	Nama	Tanggal
ומנ	_ 140	fol	Ivailia	Listing
	1	AGRO	Bank Raya Indonesia Tbk.	8-Aug-2003
n la	2	BACA	Bank Capital Indonesia Tbk.	8-Oct-2007
s ini tanpa r	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
anti	6	BBNI	Bank Negara Indonesia (Persero)	25-Nov-1996
	7	BBRI	Bank Rakyat Indonesia (Persero)	10-Nov-2003
nencantumkan dan me	8	BBTN	Bank Tabungan Negara (Persero)	17-Dec-2009
) aar	- 9	BDMN	Bank Danamon Indonesia Tbk.	6-Dec-1989
	10	BINA	Bank Ina Perdana Tbk.	16-Jan-2014
ь Ц	11	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk.	12-Jul-2012
nenyebu	- 12	BMAS	Bank Maspion Indonesia Tbk.	11-Jul-2013
yebutkan sur	- 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
nber:	16	BNII	Bank Maybank Indonesia Tbk.	21-Nov-1989
j J	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
		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

Kian Gie

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

penulisan kritik dan tinjauan suatu masalah.

KWIK KIAN GIE

E.E.

Lampiran 3. Input Data Penelitian

L	Lampiran 3. Input Data Penelitian									
No	Kode	Tahun	DirKeu	DeKom	DA	ROA	Tobin's Q	BSIZE	FSIZE	FIRMAGE
	AGRO	2015	0	0.25	0.08010	0.06	0.118029	5	29.76	26
	BACA	2015	0	0.00	0.09905	0.08	0.122884	5	30.13	26
endi Refe	BBCA	2015	0	0.00	0.05049	0.06	0.559438	10	34.02	60
It: 43	BBKP	2015	0	0.17	0.06437	0.07	0.146926	7	32.16	25
e 5 g	BBMD	2015	0	0.00	0.03378	0.07	0.678084	5	29.87	60
han 🛃 -		2015	0	0.11	0.02120	0.04	0.247958	9	33.86	69
	BBRI	2015	0	0.00	0.00489	0.07	0.383505	11	34.41	47
in ti	BBTN	2015	0	0.33	0.07237	0.06	0.209933	8	32.78	65
<u> </u>	BDMN	2015	1	0.00	0.03578	0.06	0.284334	7	32.87	59
£1₿ (BINA	2015	1	0.33	0.03493	0.08	0.289648	3	28.36	25
<u>1</u>	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
<u>1</u>	BMRI	2015	0	0.13	0.02715	0.06	0.286350	11	34.44	17
	BNBA	2015	1	0.00	0.04665	0.07	0.066163	3	29.51	48
	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
31 <u>7</u> .	BNLI	2015	0	0.00	0.01100	0.05	0.108421	10	32.84	61
18	BSIM	2015	0	0.33	0.08317	0.05	0.203237	8	30.96	26
19	BTRN	2015	0	0.00	0.02030	0.05	0.237872	11	32.03	57
$\frac{12}{29}$	BVIC	2015	0	0.00	0.01546	0.10	0.074650	4	30.78	23
20	INPC	2015	0	0.23	0.00872	0.08	0.049582	7	30.85	42
 22	MAYA	2015	1	0.00	0.10663	0.00	0.195484	8	31.49	25
-23	NISP	2015	1	0.00	0.06477	0.09	0.195484	10	32.42	74
2	NOBU	2015	0	0.00	0.04060		0.190341	5	29.53	25
24	PNBN	2015	0	0.33		0.05	0.400044	11	32.84	44
<u> </u>	PNBN	2015	0	0.17	0.05489	0.07	0.180272			
20					0.07148	0.07		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
j3 <u>0</u> 	BBCA	2016	0	0.00	0.02330	0.05	0.572464	11	34.15	61
3	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

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

K											
SCHOO											
KWIK KIAN GIE school of business	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
N	4 <u>5</u>	BSIM	2016	0	0.33	0.02563	0.05	0.419848	8	31.07	27
	വ 4 <u>6</u>	BT₽N	2016	0	0.20	0.03911	0.08	0.235545	7	32.15	58
pe Pe lara	P47	BVAC	2016	0	0.25	0.00645	0.08	0.074534	5	30.89	24
nul Ingu Izir	24 8	INPC	2016	0	0.14	0.02463	0.05	0.055644	6	30.90	43
penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh ka tanpa izin IBIKKG.	1 249	MAYA	2016	1	0.00	0.12604	0.08	0.267621	9	31.74	26
ngu KK	50	NISP	2016	1	0.00	0.03381	0.05	0.216160	10	32.56	75
dak G.	BN 5€	NOBU	2016	0	0.33	0.05895	0.03	0.271440	5	29.83	26
dan mka	⊑ 5 <u>2</u>	PNEN	2016	0	0.17	0.02245	0.06	0.166737	11	32.93	45
tin erug an c	t 53	PNBS	2016	0	0.00	0.01310	0.05	0.199396	4	29.80	45
jau; gika lan		SDRA	2016	0	0.00	0.04371	0.06	0.349088	6	30.75	42
n k	ବ୍ଟ 5 ହି	AGRO	2017	0	0.25	0.22546	0.06	0.606647	5	30.42	28
epe mp	56	BACA	2017	0	0.00	0.00890	0.06	0.133837	5	30.43	28
ntir erba	an 57 .	BBCA	2017	0	0.00	0.04335	0.05	0.724614	11	34.25	62
nasa ngar anya	pe 5 <u>8</u>	BBKP	2017	0	0.14	0.02757	0.06	0.121090	8	32.30	27
alah n ya ak s			2017	0	0.00	0.01612	0.06	0.475882	5	30.10	62
ng v seba	<u>⊼</u> 60 °		2017	0	0.00	0.03342	0.05	0.331531	10	34.20	71
waj	<u> </u>	BBRI	2017	0	0.11	0.03715	0.06	0.463108	11	34.66	49
ar II	en62	BBTN	2017	0	0.13	0.06670	0.06	0.270358	8	33.20	67
BIK tau	63	BDMN	2017	0	0.00	0.01606	0.06	0.486292	7	32.81	61
KG. selı	<u>⊐</u> 64	BINA	2017	1	0.33	.01321	0.05	1.783294	4	28.77	27
uru	pen 65	BJTM	2017	0	0.00	.00193	0.06	0.231544	7	31.57	56
h ka	66	BMAS	2017	0	0.33	.00767	0.06	0.287677	4	29.43	28
arya	an 67	BMRI	2017	0	0.09	.01336	0.05	0.382026	11	34.66	19
tulis		BNBA	2017	1	0.00	.08641	0.06	0.087372	3	29.58	50
IS.	a 6 <u>9</u>	BNGA	2017	0	0.11	.04804	0.05	0.210722	11	33.22	62
ini da	<u>∃</u> 7₫	BNII	2017	1	0.17	.01705	0.06	0.220784	7	32.79	58
dalar	ah 7]	BNLI	2017	1	0.00	.02316	0.05	0.162439	9	32.63	63
m b	pen 72	BSIM	2017	0	0.33	.02292	0.05	0.445203	6	31.05	28
entu	27≩	BTPN	2017	0	0.33	.00037	0.07	0.232050	7	32.19	59
bentuk apapun	un 7 4	BVIC	2017	0	0.25	.00712	0.07	0.110554	5	30.99	25
Ipap	75	INPC	2017	0	0.17	.03460	0.05	0.052931	8	30.95	44
nna	bo 76	MAYA	2017	1	0.00	.06182	0.07	0.313544	8	31.95	27
	ran 7 7	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

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No	Kode	Tahun	DirKeu	DeKom	DA	ROA	Tobin's Q	BSIZE	FSIZE	FIRMAG
88	BBRI	2018	0	0.13	.00900	0.06	0.433300	12	34.80	50
<u>89</u>	BBTN	2018	0	0.11	.05980	0.05	0.218569	9	33.36	68
ല 9 <u>0</u>	BDMN	2018	0	0.00	.01772	0.06	0.503877	9	32.86	62
	BINA	2018	1	0.33	.03604	0.04	0.973113	4	28.98	28
	BJTM	2018	0	0.00	.00731	0.05	0.185474	7	31.77	57
103 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
ang 5 ∵	BNBA	2018	1	0.00	.07813	0.06	0.088003	3	29.62	51
/8 _ 96	BNGA	2018	0	0.13	.02394	0.05	0.165470	11	33.22	63
<u></u> ⊒97⊈.	BNII	2018	1	0.17	.01060	0.05	0.221695	8	32.81	59
ke98	BNLI	2018	1	0.00	.03884	0.05	0.145120	8	32.66	64
0 0 0 9 9	BSIM	2018	0	0.33	.00006	0.03	0.275133	6	31.06	29
	BTPN	2018	0	0.20	.02811	0.07	0.295081	5	32.25	60
	BVIC	2018	1	0.00	.00075	0.06	0.150333	5	31.04	26
		2018	0	0.14	.10134	0.04	0.041173	8	30.89	45
nal 6 3	MAYA	2018	1	0.00	.07764	0.06	0.549541	8	32.10	28
d104 °	[©] NISP	2018	1	0.13	.03455	0.05	0.196112	9	32.79	77
- ⁿ 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
<u> </u>	PNBS	2018	0	0.33	.15513	0.05	0.146631	3	29.80	47
	SDRA	2018	0	0.00	.05351	0.05	0.358103	6	3.78	44
8109	AGRO	2010	0	0.33	.19385	0.05	0.174566	4	30.93	30
<u>5160</u>	BACA	2019	0	0.00	.07036	0.05	0.174031	4	30.57	30
	BBGA	2019	1	0.00	.01946		0.901412	11	34.45	64
n m Kal 12	BBKP	2019	0	0.00	.01252	0.05	0.097295	10	32.24	29
	BBMD	2019	0	0.00	.02081	0.00	0.905049	5	30.19	64
<u> </u>	BBNI	2019	0	0.00	.03657	0.05	0.247037	11	34.37	73
	BBRI	2019	0	0.13	.02499	0.05	0.468416	11	34.89	51
	BBTN	2019	0	0.23	.002499	0.00	0.229763	8	33.37	69
	BDMN	2019	0	0.00	.03819	0.00	0.322563	10	32.90	63
	BINA	2019	1	0.33	.11271	0.07	1.063735	5	29.29	29
119	BJTM	2019	0	0.00	.08095	0.04	0.165827	5	31.97	58
120	BMAS	2019	0	0.50	.01035	0.05	0.103827	4	29.66	30
a121	BMRI	2019	0	0.00	.08816		0.208030	12	34.82	21
122	BNBA	2019		0.00		0.05	-	3		52
			1		.06709	0.05	0.102024		29.66	
123	BNGA	2019	0	0.13	.00339	0.05	0.170126	11 8	33.25	64
124	BNII	2019	1	0.17	.03460	0.06	0.221884		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

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Kian Gie

KWIK KIAN GIE school of business	C. C										
JSINESS	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
2.	1 <u>33</u>	PNBN	2019	0	0.20	.04835	0.06	0.274466	11	32.98	48
Dil Di	al <u>34</u>	PN₿S	2019	0	0.33	.18765	0.05	0.151466	3	30.04	48
per Per ara	FI 35	SDRA	2019	0	0.00	.05611	0.05	0.365100	6	31.24	45
Penulisan Pengutipa arang mer	ē136	AGRO	2020	0	0.25	.00751	0.05	0.797729	5	30.96	31
ipai ipai nen		BACA	2020	0	0.00	.10972	0.06	0.189777	4	30.64	31
 b. Pengulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yar Dilarang mengumumkan dan memperbanyak setangan itin IBIKKO] 1 <u>9</u> 8	BBCA	2020	1	0.00	.12704	0.04	0.778462	12	34.61	65
tik o dak	- 139 -	BBKP	2020	0	0.00	.11803	0.01	0.378832	9	32.01	30
nka	140	BBMD	2020	0	0.00	.05049	0.05	0.426589	5	30.28	65
tinj rug n da	мпт Ф	BBNI	2020	1	0.10	.03156	0.03	0.186478	12	34.42	74
aua ikar an r	$\overline{142}$	BBRI	2020	1	0.20	.02200	0.04	0.414574	12	34.95	52
n si n ke ner	₽1 4 3		2020	0	0.00	.06134	0.05	0.189069	8	33.52	70
nper	144	BDMN	2020	0	0.13	.01555	0.04	0.243359	10	32.93	64
u ma nting rba	145 Jah	BINA	2020	1	0.33	.08835	0.03	0.576734	4	29.76	30
asal gan nya			2020	0	0.00	.04933	0.04	0.131914	5	32.06	59
yan k se	\cap	BMAS	2020	0	0.50	.15428	0.05	0.187090	4	29.94	31
01 -		BMRI	2020	0	0.20	.00696	0.04	0.271913	12	34.90	22
, yo yian	149 150	BNBA BNGA	2020	1	0.00	.12868	0.05	0.114724	3	29.66	53
r IB ata	150 150	BNUA	2020	0	0.17	.02047	0.04	0.148109 0.231208	8	33.27	65
IKK	152	BNLI	2020 2020	1	0.17	.08203	0.04	0.231208	8 9	32.79 32.92	61 66
G.	-152 -153	BSIM	2020	1 0	0.13	.07900	0.04	0.493004	6	31.43	31
uh.	97554	BTPN	2020	1	0.33	.13816 .28666	0.03	0.220473	10	32.84	62
	155 155	BVIC	2020	1	0.20	.05812	0.05	0.098785	5	30.90	28
ya t	51 <i>5</i> 6	INPC	2020	1	0.00	.02888	0.03	0.042256	5	31.05	47
ulis	an 57 157	MAYA	2020	0	0.20	.02591	0.04	0.596925	7	32.16	30
ni e	3158	NISP	2020	1	0.00	.14593	0.00	0.119050	10	32.96	79
dala	159	NOBU	2020	0	0.13	.04036	0.04	0.367190	4	30.25	30
me		PNBN	2020	0	0.00	.04744	0.05	0.213618	10	33.02	49
ben	161	PNBS	2020	0	0.33	.10820	0.05	0.303134	3	30.06	49
ituk	5162	SDRA	2020	0	0.00	.03377	0.05	0.414830	6	31.27	46
	an laboran.	Bisnis dan Informatika Kwik Kian Gie									

Lampiran 4. Uji Asumsi Klasik

Model 1

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah

KWIK KIAN GIE

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Pengutipan tidak merugikan kepentingan yang wajar IBIKKG

tanpa izin IBIKKG.

Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun

One-Sample Kolmogorov-Smirnov Test

Mod	eta		
	ormalitas		
ilarang	one-Sample Kol	mogorov-Smir	nov Test
	ta n		Unstandardized
Hak meng			Residual DA
			162
p se Nørm	aParameters ^{a,b}	Mean	.0000000
Dilin bag	(G ()	Std. Deviation	.04794814
	Extreme Differences	Absolute	.129
ngi Undan atau setu	itut	Positive	.129
ndai selu	<u>D</u>	Negative	079
	Statistic		.129
	posig. (2-tailed)		.000 ^c
Nipting Standard St Standard Standard Stand Standard Standard Stand Standar	st distribution is Norma	I.	
lisb. Ca	lculated from data.		

Variables Entered/Removed^a

a Test distribution is Normal.							
b. Calcula	b. Calculated from data.						
		ection.					
tan							
	tikolinearitas						
ner ik							
icar							
ntur G	Variables Ent	ered/Removed	а				
	Variables	Variables					
a 🙂	vanabies	vallables					
Model	Entered	Removed	Method				
Model	Entered FIRMAGE,	Removed .	Method Enter				
An Model	Entered FIRMAGE, DirKeu.W,	Removed .					
(an dan menyebu	FIRMAGE, DirKeu.W, FSIZE,	Removed .					
e) Institu Model 1 (an dan menyebutka	Entered FIRMAGE, DirKeu.W, FSIZE, DeKom.W,	Removed					
Institut	Entered FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE ^b	Removed .					
(an dan menyebutkan sumb	rs Significance Corre tikolinearitas Variables Ent Variables Entered FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE ^b dent Variable: DA(K uested variables ent	Removed .					

b. All **Requested variables entered**.

Model Summary

Q			Adjusted R	Std. Error of the
Mode	R	R Square	Square	Estimate
	.321ª	.103	.074	.04871048

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

and the second se										
				Α	NOVAª					
	Model		Sum of	Squares	df	Mea	n Square	F	Sig.	
	1	Regressio	n	.042	5		.008	3.5	79 .0	04 ^b
a		Residual		.370	156		.002			
. Pe	Dilar	C Total		.413	161					
ngu	a. Dep	endent Varial	ble: DA(Kualita	sAkrual)						
Pengutipan	b. P re	dictors: (Cons	tant), FIRMAG	E, DirKeu.W	FSIZE, De	eKom.V	V, BSIZE			
		k IBI								
hanya	Cipta									
untuk untuk		KKG (I		(Coefficie	ntsª				
	dun	(Institut	Unstand	lardized	Standar	dized				
kepentinga	gi U	itut	Coeffi	cients	Coeffici	ents			Collinearity	Stati
nting			В	Std. Error	Beta	a	t	Sig.	Tolerance	V
} ⊃ ⊂	ng- 1 ^g -	Constant)	.070	.049)		1.435	.153		
pendi	Und	DirKeu.W	.021	.009)	.186	2.386	.018	.951	1
didii	Indang	⊐ DeKom.W	.078	.029)	.217	2.631	.009	.847	1

dungi	Unstandardized		lardized	Standardized				
	itut	Coeffi	cients	Coefficients			Collinearity	Statistics
 M <mark>@del</mark>	B .	В	Std. Error	Beta	t	Sig.	Tolerance	VIF
ng 1 ^g -	Constant)	.070	.049		1.435	.153		
Undang	DirKeu.W	.021	.009	.186	2.386	.018	.951	1.051
ang	_ 	.078	.029	.217	2.631	.009	.847	1.180
	BSIZE	002	.002	118	-1.194	.234	.590	1.694
		001	.002	039	420	.675	.663	1.507
	FIRMAGE	.000	.000	.040	.457	.648	.754	1.326

Coefficient Correlations^a

n G		.021	.009	.186	2.386	.018	.951	1.051
ч, ч	ang ∋ eKom.W	.078	.029	.217	2.631	.009	.847	1.180
tulis ikan	BSIZE	002	.002	118	-1.194	.234	.590	1.694
ner		001	.002	039	420	.675	.663	1.507
ini tanpa r nenelitian		.000	.000	.040	.457	.648	.754	1.326
~	. Dependent Variabl	e: DA(KualitasAkrua	al)					
nen	×							
nencantum	Kian							
	Gie		Coefficient	Correlatio	nea			
	\cup							50175
a	lodel		FIRMAGE	DirKeu.W	F	SIZE	DeKom.W	BSIZE
n men miah	Correlations	FIRMAGE	1.000	18	37	073	.259	242
ieny	5	DirKeu.W	187	1.00	00	018	.063	.082
ebu	sti	FSIZE	073	01	8	1.000	045	529
tkar	t	DeKom.W	.259	.06	33	045	1.000	.169
1 n menyebutkan sumber: miah penyusunan lapor		BSIZE	242	.08	32	529	.169	1.000
mbe	Covariance	s FIRMAGE	6.823E-8	-4.268E	-7 -3	3.262E-8	1.994E-6	-1.152E-7
nber: lanoran	Jis	DirKeu.W	-4.268E-7	7.675E	-5 -2	2.679E-7	1.615E-5	1.316E-6
	C.	FSIZE	-3.262E-8	-2.679E	-7 2	2.920E-6	-2.275E-6	-1.648E-6
	5	DeKom.W	1.994E-6	1.615E	-5 -2	2.275E-6	.001	9.090E-6
	<u>n</u>	BSIZE	-1.152E-7	1.316E	-6 -1	.648E-6	9.090E-6	3.325E-6

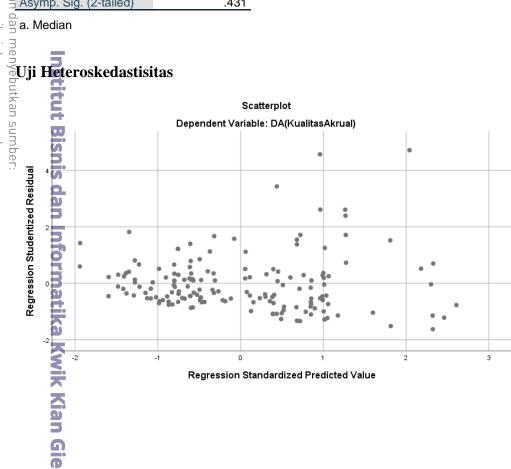
a. Dependent Variable: DA(KualitasAkrual)

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

Collinearity Diagnostics^a

)			Condition Variance Proportions							
	Model	Dimension	Eigenvalue	Index	(Constant) DirKeu.W	DeKom.W	BSIZE	FSIZE	FIRMAGE
ല	1	프 및1	4.630	1.000	.00	.01	.01	.00	.00	.00
. Per		22	.732	2.515	.00	.65	.18	.00	.00	.00
Pengutipa	ng n	ā,	.508	3.020	.00	.30	.51	.01	.00	.01
nedi	Hak	mil4	.071	8.058	.00	.04	.00	.54	.00	.57
n hany Kritik	Hak Cipta Diliine mengutip sebagia	2 5	.056	9.114	.04	4 .00	.30	.22	.02	.41
un e/	:a Di seb	KK0	.003	40.605	.90	6.00	.00	.22	.98	.00
Pengutipan hanya untuk kepentingan pendidikan, nepulisan kritik dan tinjanan suatu masalah	an atau seluruh karya	endent Variab Ittokorelasi Ittokorelasi Ittokorelasi Ittokorelasi Ittokorelasi Ittokorelasi Ittokorelasi Ittokorelasi		dardized						
likan	g a tul	nfoi	Residu	ual DA						
, pe	ت ∃ [:] Test V			00928						
penelitian,		Test Value		<u>81</u> 81						
lian,	Cases	Test Value)							
penulisan	Total C	ases	_	162						
ulisa	Numbe	of Runs		77						
an ka	· .	<u>G</u>	_	788						
эгуа	0	. Sig. (2-tailed		.431						
karya ilmiah, penyusunan laporan,	outkan sumber	eteroskeda		Scatt ndent Variable	erplot : DA(Kualitas	Akrual)	•			
эn,	esidual				•					

n In ang	Unstandardized
tuli foi	Residual DA
ang form ue ^a	00928
G Cases Test Value	81
Cases = Test Value	81
^o Total Cases	162
Number of Runs	77
umz <u>G</u>	788
Asymp. Sig. (2-tailed)	.431
0	



KWIK KIAN GIE



Model 2a

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah

KWIK KIAN GIE

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Öne-Sample Kolmogorov-Smirnov Test

WIOUCE Za		
-Uji Normalitas		
Uji Normalitas	mogorov-Smir	nov Test
mer Ha		Unstandardized
		Residual ROA
tip s B		162
	Mean	.0000000
nd uit	Std. Deviation	.01507969
at Mest Extreme Differences	Absolute	.111
t Bi	Positive	.081
ang.	Negative	111
		.111
Asymp Sig. (2-tailed)		.000 ^c
a. Test distribution is Normal		

tulis a. Test distribution is Normal.

b. Calculated from data. ini tanpa

c. Lilliefers Significance Correction.

a Significance Ci a Multikolinearitas

Variables Entered/Removed^a

<u>N</u>				
an	Variables	Variables		
dan Model	Entered	Removed	Method	
Institut menyebutkan	FIRMAGE,		Enter	
IS	DirKeu.W,			
stit yebutk	FSIZE,			
an s	DeKom.W,			
sum	BSIZE ^b			

a. Dependent Variable: ROA

nto

b. All requested variables entered. dan

Model Summary

- F			Adjusted R	Std. Error of the
Mode	R	R Square	Square	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.	
ר 1 מי	Regression	.003	5	.001	2.449	.036 ^b	
	Residual	.037	156	.000			
JLa	Total	.039	161				

Coefficients^a

	Model	<u> </u>	Sum of S	Squares	df	Mean	Square	F	Sig.	_
ע	1	Regression	1	.003	5		.001	2.449	.036	0
De	ilara .	Residual		.037	156		.000			_
ngu	ang	Total		.039	161					_
Residual .037 156 .000 Total .039 161										
	ng ut b. Prec	dictors: (Const	tant), FIRMAGE	, DirKeu.W, F	SIZE, De	Kom.W	BSIZE			
- NU	p s									
unt,	Dilindu ebaqian	KKG								
untuk kepentingan pendidikan.	Dilindungi Unda baqian atau sel	(Institut		C	coefficie	ents ^a				
eper	ngi U atau	itut	Unstand	ardized	Standa	rdized				
ntind	nda	- Coefficients				cients			Collinearity	Statistics
ner		inis	В	Std. Error	Be	ta	t	Sig.	Tolerance	VIF
pen	∪nda ka	Constant)	.068	.015			4.460	.000		
didil	ang	DirKeu.W	.002	.003		.049	.617	.538	.951	1.051
san.	tulis	DeKom.W	030	.009		270	-3.222	.002	.847	1.180
ner	in:	BSIZE	.000	.001		025	246	.806	.590	1.694
penelitian.	ang rya tulis ini tanpa	FSIZE	-8.198E-5	.001		014	153	.879	.663	1.507
_		FIRMAGE	.000	.000		172	-1.933	.055	.754	1.326
penulisan karva	Ten a. Dep	endent Variat	ole: ROA							
	anti	lian								
A CE	hur	Gie)								
arva	antumkan dan			Coeffi	cient Co	orrelat	ionsª			
	an.									00175

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

penulisan kritik dan tinjauan suatu masalah.

Coefficient Correlations^a

n <mark>_ Mod</mark>	lel		FIRMAGE	DirKeu.W	FSIZE	DeKom.W	BSIZE
nen 1	Correlations	FIRMAGE	1.000	187	073	.259	242
yebu	St	DirKeu.W	187	1.000	018	.063	.082
1 enyebutkan	it	FSIZE	073	018	1.000	045	529
S	The second secon	DeKom.W	.259	.063	045	1.000	.169
umber	Sis	BSIZE	242	.082	529	.169	1.000
er:	Covariances	FIRMAGE	6.748E-9	-4.221E-8	-3.227E-9	1.972E-7	-1.139E-8
	<u>O</u>	DirKeu.W	-4.221E-8	7.592E-6	-2.650E-8	1.597E-6	1.302E-7
	n	FSIZE	-3.227E-9	-2.650E-8	2.888E-7	-2.250E-7	-1.630E-7
	5	DeKom.W	1.972E-7	1.597E-6	-2.250E-7	8.588E-5	8.991E-7
	for	BSIZE	-1.139E-8	1.302E-7	-1.630E-7	8.991E-7	3.289E-7

a. Dependent Variable: ROA

KWIK KIAN GIE 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

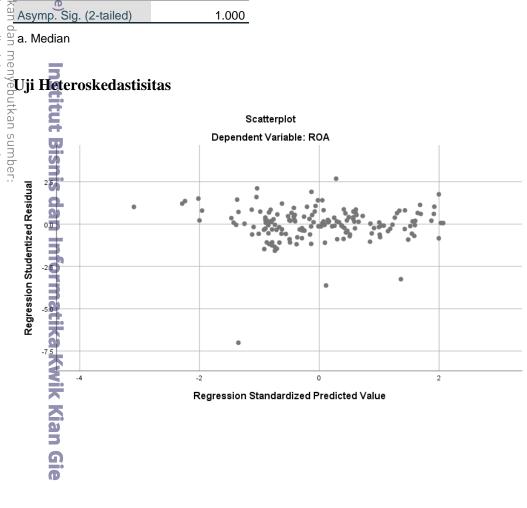
Collinearity Diagnostics^a

				Condition	Variance Proportions					
	Mode	Dimension	Eigenvalue	Index	(Constant)	DirKeu.W	DeKom.W	BSIZE	FSIZE	FIRMAGE
a [_1	Hak	4.630	1.000	.00	.01	.01	.00	.00	.00
		-D 2	.732	2.515	.00	.65	.18	.00	.00	.00
ng r			.508	3.020	.00	.30	.51	.01	.00	.01
ipan	Hak	nili4	.071	8.058	.00	.04	.00	.54	.00	.57
han	Cipt	2 5	.056	9.114	.04	.00	.30	.22	.02	.41
\subseteq	ita Dil	KKG	.003	40.605	.96	.00	.00	.22	.98	.00

bagian atau Uji Autokorelasi Seluruh karya

n In ang	Unstandardized
n Inforn ang	Residual ROA
	.00121
Cases Test Value	81
Cases S= Test Value	81
Total Cases	162
Number of Runs	82
um z <u>G</u>	.000
Total Cases Number of Runs Z G. Asymp. Sig. (2-tailed)	1.000

tuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,



2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

KWIK KIAN GIE

Model 2b Uii Normalitas

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

penulisan kritik dan tinjauan suatu masalah.

KWIK KIAN GIE SCHOOL OF BUSINESS

	Uji Nori	malitas				
ല	1. D:			. .	-	
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyu		ne-Sample	Kolmogor	ov-Smiri		St dardized
igut	ipta n rang r					idual
ipan	milik Hak meng					insQ
har	Cipt gutip				100	162
nya (arameters ^{a,b}	Mean			.0000000
untu	G (I bagi	arameters ^{a,b}		eviation		2218298
k ke		eme Differenc				.162
pen	i U		Positiv			.162
ting	undan Undan urselu		Negati			128
an p	Test Stati	stic				.162
end		ig. (2-tailed)				.000 ^c
idika		stribution is N	ormal.			
an, p	_	ated from data				
bene	c. Lillie	s Significance	Correction.			
litia	ka k anp:					
n, p		tikolinearit	tas			
enu	< Ki					
lisa	an (Variables	Entered/R	emoved	a	
n ka	Gie) mka	tikolinearit Variables Variables	Var	iables		
rya		Entered		noved	Metho	bd
ilmi	71	FIRMAGE,			Enter	
ah, I	In ieny	DirKeu.W,		-		
beny	Institu 1 menyebutka	FSIZE,				
	tkan	DeKom.W,				
nan		BSIZE ^b				
sunan laporan	a. Depen	dent Variable:	TobinsQ			
orar		uested variable	es entered.			
	Q					
	5					
	Inf		Model S	ummary	,	
	<u>or</u>			Adjust		Std. Error of the
	Mode	R	R Square	Squa		Estimate
	1	.177ª	.031		.000	.22571552
	a. Predict		t), FIRMAGE,	DirKeu.W,		DeKom.W, BSIZE
	X					

				A	ANOVAª							
	Model	<u> </u>	Sum of S	Squares	df	Mean	Square	F	Sig.			
	1	Regression	1	.258	Ę	5	.052	1.0	13.4	12 ^b		
a. D		Residual		7.948	156	6	.051					
Per		C. Total		8.206	16	1						
ngut	a. Dep	endent Variab	le: TobinsQ									
Pengutipan hanya untuk kepentingan	b. P re	dictors: (Const	tant), FIRMAGE	, DirKeu.W	, FSIZE, I	DeKom.W,	BSIZE					
an hany	(Cipta											
iya u		KK										
ya untuk k	ilino	G (]			Coeffic	cients ^a						
k ke	Dilindungi	KKG (Institut	Unstand	lardized	Stan	dardized						
Kepent	\Box	tut	Coeffi	cients	Coe	fficients			Collinea	rity S		
ting	Medel	Bisi	В	Std. Erro	r E	Beta	t	Sig.	Toleranc	e		
an p	ng-U	Constant)	.440	.2	25		1.953	.05				
endi	nd	DirKeu.W	.063	.0	41	.125	1.545	.12	.95	51		
idika	ang rva tulic ini tan	DeKom.W	.116		37	.073	.847	.39		_		
an, p	- 	BSIZE	.013		08	.153	1.487	.13	9.59	90		
pendidikan, penelitian, penulisan karya ilmiah,		₽FSIZE	007		08	080	824	.41	1 .66	33		
litia	J		001	.0	01	093	-1.025	.30	.75	54		
n, pe		endent Variab	ole: TobinsQ									
i, penulisan ka		Kian										
isan	0 +	n G										
kar		Gie)		Coef	ficient (Correlat	ionsª	I				
rya il	Model			FIR	RMAGE	DirKeu.	V FS	IZE	DeKom.W	-		
mia	1	Correlation	IS FIRMAG	E	1.000	1	87	073	.259)		
			DirKeu.	N	187	1.0	000	018	.063	;		
enyu		stit	FSIZE		073)18	1.000	045			
JSUL			DeKom.	W	.259		063	045	1.000			
) an l		IJ	BSIZE		242		082	529	.169			
penyusunan laporan.		Covariance			I.465E-6	-9.164		005E-7	4.282E-5			
ran,		N.	DirKeu.		9.164E-6			753E-6	.000			
			ESI7E	-7	7 005E-7	-5 753	E-6 61	260E-5	-1 881E-5			

t. 🗆															
meng Bak	Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE														
Cipta Jutip s	B														
- •	KKG														
Dilindun Bbagian a	i (In		C	oefficients ^a											
	nstitu	Unstand	lardized	Standardized											
ji U tau	tut	Coeffi	cients	Coefficients			Collinearity	Statistics							
Mede		В	Std. Error	Beta	t	Sig.	Tolerance	VIF							
ng-l	Constant)	.440	.225		1.953	.053									
Unda n kar	DirKeu.W	.063	.041	.125	1.545	.124	.951	1.051							
ing	DeKom.W	.116	.137	.073	.847	.398	.847	1.180							
tulis	BSIZE	.013	.008	.153	1.487	.139	.590	1.694							
ini tan	FSIZE	007	.008	080	824	.411	.663	1.507							
tanp	FIRMAGE	001	.001	093	-1.025	.307	.754	1.326							

KWIK KIAN GIE

0

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun

Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

penulisan kritik dan tinjauan suatu masalah.

tanpa izin IBIKKG.

			FIRMAGE	DirKeu.W	FSIZE	DeKom.W	BSIZE
an 1	Correlations	FIRMAGE	1.000	187	073	.259	242
heny	•	DirKeu.W	187	1.000	018	.063	.082
/ebu		FSIZE	073	018	1.000	045	529
enyebutkan		DeKom.W	.259	.063	045	1.000	.169
		BSIZE	242	.082	529	.169	1.000
BISN sumber	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
0		FSIZE	-7.005E-7	-5.753E-6	6.269E-5	-4.884E-5	-3.539E-5
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 Modek I

Kian Gie

Collinearity Diagnostics^a

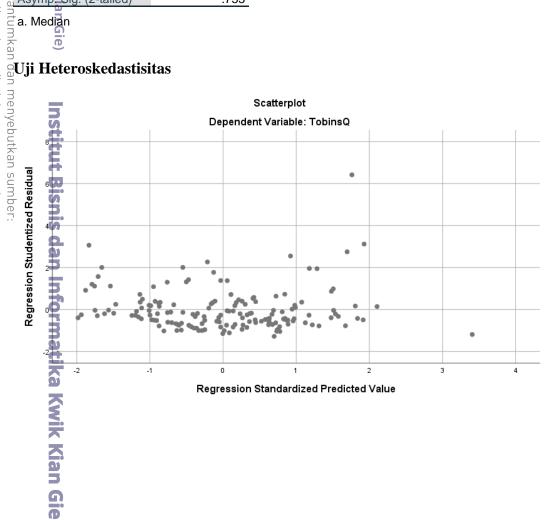
		Condition	Variance Proportions							
Dimension	Eigenvalue	Index	(Constant)	DirKeu.W	DeKom.W	BSIZE	FSIZE	FIRMAGE		

K									
KWIK KIAN GIE School of Business	1975 -								
CIAI OF BUS									
	1 1	4.630	1.000	.00	.01	.01	.00	.00	.00
IH	2	.732	2.515	.00	.65	.18	.00	.00	.00
2		.508	3.020	.00	.30	.51	.01	.00	.01
	Dita	.071	8.058	.00	.04	.00	.54	.00	.57
Peni	³ Hak cipta 6	.056	9.114	.04	.00	.30	.22	.02	.41
d nulisa	Pendutinan	.003	40.605	.96	.00	.00	.22	.98	.00
b. Pengutipan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperhanyak sebagian atau seluruh kany	Handent Vari Handent Vari Hander Blackorela Hander Cipti Autokorela Uji Autokorela	able: TobinsQ							
-itik idak	IBI I Cipta								
dan me	^a ^w Uji Autokorela	si							
rugi	G (Institut Bisnis () ilindungi Undang-U bagian atau seluruh								
han m	(Institut Bisnis daue gian atau seluruh karya tulis ini tanpa n tuk kenentingan pendidikan penelitian	ns Test							
kepen: kepen:	ut Bisnis Undang-L undang-L	Unstanda	ardized						
enti	Bisnis Bianis Indang- Selurul	Resid	ual						
masa tingan		Tobin	sQ						
alah. n yar	artest Value ^a		.05736						
ng v	Cases Test Valu	е	81						
vaja	Cases = Test Val	lue	81						
In IB			162						
IKK IKK	Number of Runs		80						
G. G.			315						
	Asymp Sig. (2-tail	ed)	.753						
	Asymp Sig. (2-tail								
+ 2	Gie) mkan								
	Ja GUji Heterosked	lastisitas							
tulic ini delem hentuk enemin	e) Intized Residual Intized Residual Intized Residual Intized Residual Intized Residual		Scatterplot						
י ע אד 10	ns: nyet		Dependent Variable:						
hent	outk								
מ ב רום	an lanorar sumber: Siusiä			-					
	ber:								
	ueuouel ueu i.aquuns ientized Residual			•					

eluruh karrest Value tutis Cases Test Value	Residual TobinsQ
Test Value ^a	05736
Cases Test Value	81
	81
Total Cases	162
Number of Runs	80
Z <u>Z</u>	315
Asymp Sig. (2-tailed)	.753

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun

tanpa izin IBIKKG.



Lampiran 5. Uji Model dan Hipotesis

Model

KWIK KIAN GIE

No.

I											
1. Dila	Variables	s Ent	ered/F	Remov	/ec	j a					
Dilarang	Variable			iables							
⊡ Model ∃				noved		Metho	bd				
mengu	FIRMAGE,					Enter					
	DirKeu.W,										
ipta D	FSIZE,										
a Dilindui sebagian	DeKom.W,										
idung ian a	BSIZE ^b										
	ndent Variable	: DA(Kualitas	Akrual)							
selball re	Seburuh karya tulisi ini Model Summary ^b Adjusted R Std. Error of the										
uruh											
Und Und											
ang rya		М	adal S	ummo		ь					
tuli	n	IVI	odel S		-						
s in	_					ed R	Std	. Error of the			
ini tanpa	R	RS	Square	S	qua			Estimate			
	.321ª		.103			.074		.04871048			
mencar BSIZE	tors: (Consta	nt), Fl	IRMAGE	, DirKe	u.V	V, FSIZE	, De	Kom.W,			
t b. Depe	ndent Variable	e: DA(Kualitas	Akrual)							
nka											
n da											
an r					Α	NOVAª	ı				
	ndent Variable	S	um of Sc	luares		df		lean Square			
	Regression			.042		5		.008			
stitut 1 vebutkan	d					156		.000			
n sum				.370 .413		161		.002			
		DV	Kualitaa			10					
	ndent Variable	, DA(W		De	Kom W BSIZE			

a. Dependent Variable: DA(KualitasAkrual) b. Predictors: (Constant), FIRMAGE, DirKeu.W, FSIZE, DeKom.W, BSIZE

		Coefficients ^a												
				Standardized										
9		Unstandardize	d Coefficients	Coefficients										
Model		В	Std. Error	Beta	t	Sig.								
1	(Constant)	.070	.049		1.435	.153								
	DirKeu.W	.021	.009	.186	2.386	.018								
7	DeKom.W	.078	.029	.217	2.631	.009								
2	5													
2	3													
9	<u>n</u>													
1	D													

F

3.579

Sig.

.004^b

	BSIZE	002	.002	118	-1.194	.234
	FSIZE	001	.002	039	420	.675
_	FIRMAGE	.000	.000	.040	.457	.648
a. [a. Dependent Variable:	DA(KualitasAkrual)				
Pen	cipta					
guti						
. Pengutipan ł	Hak Hak	Resid	duals Statis	ticsª		
р J						

Residuals Statistics^a

ຍ	⊡a. ⊑	Dep	dent Variable	: DA(Kualita	sAkrual)				
Pen	ara	cipta							
Penguti	n g n	ta n							
Pengutipan hanya	Hak Ci menguti	nilik			Residu	als Sta	tistics ^a		
han	Cip			Minimu	m Ma	ximum	Mean	Std. Deviation	Ν
ya ur	se Pre	dicted	l Value	.021 ⁻	. 634	0950533	.0527131	.01623953	162
untuk				0772 [,]	533 .2	2189355	.00000000	.04794814	162
< ke	n Ste	. Pred	licted Value	-1	.943	2.607	.000	1.000	162
pent		. Resi	dual	-1	.585	4.555	.000	.984	162
kepentingan	seluan	Depen	dent Variable	: DA(Kualita	sAkrual)				
d uff	g-U ruh	, sir							
end	M	del 2	la						
idika	ang rya tu								
n, p	tulis i	Informatika	Variables	Entered/	Remove	d ^a			
bene	ini ta	latil	Variable		riables				
litia	npa Mo	del 🚡	Entered		moved	Metho	bd		
n, p	Te 1	N.	FIRMAGE,			Enter			
enu	1 mencantumkan	(Kian	DirKeu.W,						
lisa	ntur	_	FSIZE,						
r ka	nka	Gie)	DeKom.W,						
rya	n da		BSIZE ^b						
Imi	ⁿ a. C	Depen	dent Variable	: ROA					
ah, I	Penyb. A		uested variab	les entered.					
beny	b. A enyebutkan	Sti							
nsn,	tkar	Ē							
nan	I SUI			Model S	Summary	/ ^b			
pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,	sumbe	isi			Adjus		Std. Error of th	ne	
orar		del	R	R Square	Squ	are	Estimate		
	1	Q	27 0a	072		042	015210	45	

Variables Entered/Removed^a

ni ta	Variables	Variables							
i tanpa Model K	Entered	Removed	Method						
	FIRMAGE,		Enter						
Kia	DirKeu.W,								
t s	FSIZE,								
Gie) Jimka	DeKom.W,								
	BSIZE ^b								
a. Depen	dent Variable: RO	4							
b. All req	uested variables er	ntered.							
yebu									
Jtka									
a. Depen	Model Summary ^b								

Stitut	
Model Summary ^b Adjusted R Std. Err	
Adjusted R Std. Err	ror of the
Mode vent R R Square Square Esti	imate
1 6 .270 ^a .073 .043 .0	1531945

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

b. Dependent Variable: ROA mati

Gie

Ka l							
Mode		Sum of Squares	df		Mean Square	F	Sig.
1 R e	egression	.003		5	.001	2.449	.036 ^b
Kian							

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

KWIK KIAN GIE

Residual	.037	156	.000	
Total	.039	161		

		lotal	.0.	39 161						
a	. Dep	endent Variable:	ROA							
.⊤ ⊡.b	. Prec	tors: (Constant), FIRMAGE, Dir	Keu.W, FSIZE,	DeKom.W, BS	SIZE				
		cip								
but		a a								
arang mengutip sebagian atau seluruh karya tulis	Hak	Coefficients ^a								
lutip	Cipta	B			Standardiz	zed				
seb	ta Di	KKG	Unstandardize	ed Coefficients	Coefficier	nts				
ag N	/lgdel	G (В	Std. Error	Beta		t	Sig.		
an 1	dung	Constant)	.068	.015	5		4.460	.000		
tau	igi U	DirKeu.W	.002	.003	3	.049	.617	7 .538		
selu	Indang-	DeKom.W	030	.009) -	.270	-3.222	.002		
uruh	U-pr	BSIZE	.000	.001	-	.025	246	.806		
kary	_	FSIZE	-8.198E-5	.001	-	.014	153	.879		
ya	png	FIRMAGE	.000	.000) -	.172	-1.933	.055		
lis a	. Dep	endent Variable:	ROA							
۱. ۱		nat								
s ini tanpa mencant		tika								
ba n		Kwik	Π-	alduala Ctat	lation					
nen		ik		siduals Stat						
can		Kia	Minimum	Maximum	Mean	Std	. Deviation	N		
	and all as		0407000	0005404	0500074		00400500	100		

nca Ki	Minimum	Maximum	Mean	Std. Deviation	Ν
Predicted Value	.0407260	.0625424	.0538074	.00422502	162
	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

menyebutkan sumber: V

Variables Entered/Removed^a

d	Variables	Variables	
Mode	Entered	Removed	Method
	FIRMAGE,		Enter
fo	DirKeu.W,		
'n	FSIZE,		
na	DeKom.W,		
=	BSIZE ^b		

a. Dependent Variable: TobinsQ

b. All requested variables entered.

. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

KWIK KIAN GIE

а .

KWIK KIAN G											
OF BUSINESS		\sim		Model S	umma	arv ^b					
		(0)		model e		usted R	Std. Er	ror of the			
2. D ta	⊇ ⊡Mode	el 🖁	R	R Square	-	quare		imate			
. Pe ilara		cip	.177ª	.031		.000		22571552			
nuli ngut izin	ngut a. Pr	edictor		nt), FIRMAGE	, DirKe						
penulisan krit b. Pengutipan tid Dilarang mengun tanpa izin IBIKKG	tipar BSIZ	E III	-								
n tid gun KKG	n ha guti	epende	nt Variable	: TobinsQ							
ik da ak n num	Hak Gipta Dilindungi di mengutip sebagian atau tipan hanya untuk keper	IKK									
an tii Neru kan	Dilin bag	KKG (Institut									
njau Igika dan	dun ian a ik ke	nst				ANOVA	1				
penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tanpa izin IBIKKG.	Pengutipan hanya untuk kepentingan pendidikan,	el L		Sum of Sc	quares	df	Mea	n Square	F		Sig.
uatu npe	hdang-Unda seluruh ka htingan peng	Bis Re	gression		.258	Ę	5	.052	1.013	3	.412 ^b
ı mə nting rbar	ng-luruh	nis Re	sidual		7.948	156	6	.051			
asali Jan y Jak	Unda h kar peno	dan To	tal		8.206	16 ⁻	1				
ah. /ang (sek	lidik a.De	epende	nt Variable	: TobinsQ							
l wa bagia	kan, b. Pr	edictor	s: (Consta	nt), FIRMAGE	, DirKe	u.W, FSIZE	, DeKon	n.W, BSIZE	E		
jar l an a	ini t pent	natika									
BIKI	, ini tanpa mencantum penelitian, penulisan										
КG. selu	a me	Kwik Kian			C	Coefficier	nts ^a				
ruh	enca	K					Sta	ndardized			
kar	Intu			Unstanda	rdized (Coefficients	Co	efficients			
ya tu		el		В		Std. Error		Beta	t		Sig.
tulis	in da	(C	onstant)		440	.22	25		1.9	53	.053
ini d	an m	Dir	Keu.W	.(063	.04	1	.12	5 1.5	45	.124
alar	neny ah,	D e	Kom.W		116	.13	37	.073	3.8	47	.398
n be	/ebu	A BS	IZE	.(013	.00	8	.153	3 1.4	37	.139
entu	itkar yusu	FS	IZE	(007	.00	8	080	.8	24	.411
k ap	Mode Imkan dan menyebutkan sum In karya ilmiah, penyusunan I	FIF	RMAGE	(001	.00)1	093	3 -1.02	25	.307
ini dalam bentuk apapun	kan dan menyebutkan sumber: karya ilmiah, penyusunan lapora	epende	nt Variable	: TobinsQ							
	er:	Di:									

	L à	a			Stanuaruize	u		
ייבא	:antu ulisa	D	Unstandardize	d Coefficients	Coefficients	;		
ט +	n ka	lodel o	В	Std. Error	Beta	t	Sig.	
÷;	nkan da karya	(Constant)	.440	.225		1.953	.053	
meleh ini	lan mer ilmiah,	DirKeu.W	.063	.041	.1	25 1.545	.124	
<u>ע</u>		DeKom.W	.116	.137	.0	.847	.398	
-	pen.	BSIZE	.013	.008	.1	53 1.487	.139	
hantuk	menyebutkan niah, penyusu	FSIZE	007	.008	0	824	.411	
	yebutkan su penyusunan	FIRMAGE	001	.001	0	93 -1.025	.307	
מוומפמפ		. Dependent Variable:	TobinsQ					
5	nber: laporan,	lis						
	, ,	C Q						
		5	Re	siduals Stati	istics ^a			
		In	Minimum	Maximum	Mean	Std. Deviation	Ν	
	P	redicted Value	.2206021	.4363055	.2999811	.04002897	162	
		esidual	28567532	1.41280830	.00000000	.22218298	162	
		colunal	20307332	1.41200030	.00000000	.22210290	102	

Residuals Statistics^a

nf	Minimum	Maximum	Mean	Std. Deviation	Ν
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