

LAMPIRAN

Lampiran 1. Perusahaan Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira Internasional Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	CEKA	Cahaya Kalbar Tbk
4	DLTA	Delta Djakarta Tbk
5	DVLA	Darya Varia Laboratoria Tbk
6	HMSP	Hanjaya Mandala Sampoerna Tbk
7	ICBP	Indofood CBP Sukses Makmur Tbk
8	INAF	Indofarma Tbk
9	INDF	Indofood Sukses Makmur Tbk
10	KAEF	Kimia Farma Tbk
11	KICI	Kedaung Indah Can Tbk
12	KLBF	Kalbe Farma
13	LMPI	Langgeng Makmur Industry Tbk
14	MBTO	Martina Berto Tbk
15	MERK	Merck Tbk
16	MLBI	Multi Bintang Indonesia
17	MRAT	Mustika Ratu Tbk
18	MYOR	Mayora Indah Tbk
19	PSDN	Prashida Aneka Niaga Tbk
20	RMBA	Bentoel International Investama Tbk
21	ROTI	Nippon Indosari Corporindo Tbk
22	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
23	SKBM	Sekar Bumi Tbk
24	SKLT	Sekar Laut Tbk
25	STTP	Siantar Top Tbk
26	TCID	Mandom Indonesia Tbk
27	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
28	UNVR	Unilever Indonesia Tbk

Lampiran 2. Tabulasi Data

2013							
No.	Kode	Size Kom	Indp Kom	Rpt Kom	EduKom	SM	Perst
1	ADES	3	0,33333	3	0,66667	0,66579	-0,03953
2	AISA	5	0,20000	4	0,40000	1,13038	0,02492
3	CEKA	3	0,33333	6	0,33333	1,02475	0,00265
4	DLTA	5	0,40000	1	0,20000	0,28155	0,08176
5	DVLA	7	0,42857	2	0,71429	0,30103	-0,02413
6	HMSP	6	0,50000	4	0,33333	0,93603	0,04110
7	ICBP	7	0,42857	2	0,71429	0,60319	-0,00317
8	INAF	4	0,50000	8	0,25000	1,19114	-0,09638
9	INDF	8	0,37500	2	0,75000	1,03509	-0,02113
10	KAEF	5	0,40000	17	0,40000	0,52180	0,00236
11	KICI	3	0,33333	4	0,33333	0,32874	0,06987
12	KLBF	6	0,33333	4	0,50000	0,33119	0,02338
13	LMPI	2	0,50000	4	0,50000	1,06882	-0,02323
14	MBTO	3	0,33333	4	0,00000	0,35552	-0,05974
15	MERK	3	0,33333	4	1,00000	0,36064	0,12740
16	MLBI	7	0,42857	4	0,42857	0,80465	0,54411
17	MRAT	3	0,33333	4	0,66667	0,16356	-0,11959
18	MYOR	5	0,40000	4	0,40000	1,49370	0,04081
19	PSDN	6	0,33333	12	0,50000	0,63274	-0,01108
20	RMBA	5	0,40000	4	0,80000	9,46874	-0,09603
21	ROTI	3	0,33333	3	0,66667	1,31500	0,00604
22	SIDO	3	0,33333	8	0,33333	0,12419	0,02339
23	SKBM	3	0,33333	4	0,66667	1,47435	0,12407
24	SKLT	3	0,33333	4	0,66667	1,16247	0,01634
25	STTP	2	0,50000	4	0,50000	1,11785	0,03380
26	TCID	5	0,40000	1	0,20000	0,23919	0,01026
27	ULTJ	3	0,33333	3	0,66667	0,39524	-0,00756
28	UNVR	5	0,80000	4	0,80000	2,13730	0,05185

2014							
No.	Kode	Size Kom	Indp Kom	Rpt Kom	EduKom	SM	Perst
1	ADES	3	0,333333	3	0,66667	0,70678	-0,03503
2	AISA	5	0,200000	5	0,40000	1,05182	0,00475
3	CEKA	3	0,333333	6	0,33333	1,38889	-0,02296
4	DLTA	5	0,400000	2	0,40000	0,29756	0,02129
5	DVLA	6	0,333333	1	0,83333	0,28450	-0,05653
6	HMSP	6	0,500000	4	0,33333	1,10256	-0,02789
7	ICBP	7	0,428571	2	0,71429	0,65627	0,01693
8	INAF	3	0,333333	12	0,33333	1,10882	0,05642
9	INDF	8	0,375000	2	0,75000	1,08446	0,01818
10	KAEF	5	0,400000	13	0,40000	0,63885	0,01061
11	KICI	3	0,333333	4	0,33333	0,22961	-0,03741
12	KLBF	6	0,333333	4	0,33333	0,26560	0,01539
13	LMPI	2	0,500000	6	0,50000	1,02663	0,02104
14	MBTO	3	0,333333	6	0,00000	0,36503	-0,02794
15	MERK	3	0,333333	2	0,66667	0,29422	-0,04138
16	MLBI	8	0,500000	3	0,37500	3,01059	-0,22347
17	MRAT	3	0,333333	8	0,66667	0,29911	0,04021
18	MYOR	5	0,400000	5	0,40000	1,50969	-0,08030
19	PSDN	6	0,333333	12	0,50000	0,64017	-0,10018
20	RMBA	6	0,666667	4	0,66667	-8,33831	-0,04203
21	ROTI	4	0,500000	3	0,75000	1,23190	0,01958
22	SIDO	3	0,333333	7	0,33333	0,07088	-0,01312
23	SKBM	3	0,333333	12	0,66667	1,04314	0,04843
24	SKLT	3	0,333333	4	0,66667	1,16195	0,02095
25	STTP	2	0,500000	12	0,50000	1,07952	0,01468
26	TCID	5	0,400000	1	0,20000	0,44389	0,01140
27	ULTJ	3	0,333333	3	0,66667	0,28784	-0,02104
28	UNVR	5	0,800000	4	0,80000	2,10532	0,03627

2015							
No.	Kode	Size Kom	Indp Kom	Rpt Kom	EduKom	SM	Perst
1	ADES	3	0,33333	4	0,66667	0,98930	0,00408
2	AISA	5	0,40000	6	0,40000	1,28414	0,00175
3	CEKA	3	0,33333	6	0,33333	1,32199	0,05734
4	DLTA	5	0,40000	2	0,60000	0,22210	-0,12510
5	DVLA	6	0,33333	1	0,83333	0,41372	0,02803
6	HMSP	6	0,50000	4	0,66667	0,18724	0,00564
7	ICBP	6	0,50000	6	0,66667	0,62084	0,02338
8	INAF	3	0,33333	12	0,33333	1,58763	0,00442
9	INDF	8	0,37500	8	0,75000	1,12959	-0,01380
10	KAEF	5	0,40000	13	0,40000	0,73795	0,00696
11	KICI	3	0,33333	4	0,33333	0,43333	-0,02703
12	KLBF	7	0,42857	5	0,42857	0,25215	-0,00313
13	LMPI	2	0,50000	6	0,50000	0,97675	0,00488
14	MBTO	3	0,33333	6	0,00000	0,49442	-0,03472
15	MERK	3	0,33333	3	0,66667	0,35499	-0,01733
16	MLBI	7	0,57143	4	0,42857	1,74091	-0,19173
17	MRAT	3	0,33333	8	0,66667	0,31845	-0,01566
18	MYOR	5	0,40000	7	0,40000	1,18362	0,09793
19	PSDN	6	0,33333	6	0,50000	0,91293	-0,02268
20	RMBA	5	0,80000	5	1,00000	-5,02296	-0,01522
21	ROTI	3	0,33333	6	1,00000	1,27702	0,04637
22	SIDO	3	0,33333	8	0,33333	0,07613	0,00527
23	SKBM	3	0,33333	12	0,66667	1,22177	-0,07342
24	SKLT	3	0,33333	4	0,66667	1,48026	0,01016
25	STTP	2	0,50000	12	0,50000	0,90281	0,03347
26	TCID	6	0,50000	5	0,33333	0,21414	0,16507
27	ULTJ	3	0,33333	3	0,66667	0,26541	0,09190
28	UNVR	5	0,80000	4	0,80000	2,25850	0,00971

2016							
No.	Kode	Size Kom	Indp Kom	Rpt Kom	EduKom	SM	Perst
1	ADES	3	0,33333	4	0,66667	0,99663	0,02275
2	AISA	5	0,40000	6	0,40000	1,17019	0,04301
3	CEKA	3	0,33333	6	0,33333	0,60596	0,10067
4	DLTA	5	0,40000	3	0,60000	0,18316	0,06416
5	DVLA	7	0,42857	1	0,85714	0,41848	0,04570
6	HMSP	5	0,40000	7	0,80000	0,24384	0,07243
7	ICBP	6	0,50000	8	0,66667	0,56220	0,03389
8	INAF	3	0,33333	11	0,33333	1,39968	-0,02395
9	INDF	8	0,37500	6	0,75000	0,87009	0,02949
10	KAEF	5	0,40000	12	0,40000	1,03071	0,00973
11	KICI	3	0,33333	4	0,33333	0,57072	-0,01526
12	KLBF	7	0,42857	6	0,42857	0,22161	0,02432
13	LMPI	2	0,50000	6	0,50000	0,98535	0,00532
14	MBTO	3	0,33333	6	0,00000	0,61015	0,04030
15	MERK	3	0,33333	3	0,66667	0,27676	0,02820
16	MLBI	7	0,57143	6	0,57143	1,77227	0,28334
17	MRAT	3	0,33333	9	0,66667	0,30873	-0,01312
18	MYOR	5	0,40000	4	0,40000	1,06255	0,01588
19	PSDN	6	0,33333	6	0,60000	1,33261	0,03505
20	RMBA	4	0,75000	6	1,00000	0,42680	0,04062
21	ROTI	3	0,33333	6	1,00000	1,02366	-0,00303
22	SIDO	3	0,33333	9	0,33333	0,08330	0,02299
23	SKBM	3	0,33333	6	1,00000	1,71902	-0,02278
24	SKLT	3	0,33333	4	0,66667	0,91875	-0,00389
25	STTP	2	0,50000	8	0,50000	0,99948	-0,00610
26	TCID	5	0,40000	7	0,20000	0,22541	-0,16551
27	ULTJ	3	0,33333	3	0,66667	0,21494	0,05468
28	UNVR	5	0,80000	6	0,80000	2,55969	0,04433

2017							
No.	Kode	Size Kom	Indp Kom	Rpt Kom	EduKom	SM	Perst
1	ADES	3	0,33333	4	0,66667	0,98632	-0,01255
2	AISA	5	0,40000	6	0,40000	1,56242	-0,21386
3	CEKA	3	0,33333	6	0,00000	0,54216	-0,10242
4	DLTA	5	0,40000	4	0,60000	0,17140	0,03130
5	DVLA	7	0,42857	2	0,85714	0,46993	0,00715
6	HMSP	5	0,40000	7	0,80000	0,26465	-0,00270
7	ICBP	6	0,50000	8	0,66667	0,55575	0,00687
8	INAF	3	0,33333	10	0,33333	1,90624	-0,02477
9	INDF	8	0,37500	8	0,75000	0,88079	0,00311
10	KAEF	5	0,40000	16	0,40000	1,36972	0,01094
11	KICI	3	0,33333	4	0,33333	0,63303	0,06733
12	KLBF	6	0,33333	6	0,50000	0,19593	0,00903
13	LMPI	2	0,50000	6	0,50000	1,21803	-0,05486
14	MBTO	3	0,33333	6	0,00000	0,89142	-0,05564
15	MERK	3	0,33333	6	0,66667	0,37627	-0,01078
16	MLBI	6	0,50000	6	0,50000	1,35709	0,18320
17	MRAT	3	0,33333	10	0,66667	0,35618	0,00548
18	MYOR	5	0,40000	7	0,40000	1,02817	0,02288
19	PSDN	6	0,33333	6	0,50000	1,30722	0,09232
20	RMBA	3	1,00000	6	1,00000	0,57823	0,07038
21	ROTI	3	0,33333	6	1,00000	0,61681	-0,04019
22	SIDO	3	0,33333	10	0,33333	0,09059	0,01672
23	SKBM	3	0,33333	4	0,66667	0,58617	0,00059
24	SKLT	3	0,33333	3	1,00000	1,06875	0,00346
25	STTP	2	0,50000	6	0,50000	0,69157	0,03022
26	TCID	6	0,50000	6	0,33333	0,27093	0,00915
27	ULTJ	3	0,33333	3	0,66667	0,23242	0,01807
28	UNVR	5	0,80000	6	0,80000	2,65455	0,04230

Lampiran 3. Statistik Deskriptif

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Median	Std. Deviation
Model 1						
SizeKom	119	2,0000	8,0000	4,30252	3,00000	1,695231
IndpKom	119	,3333	,8000	,39815	,33333	,099113
RptKom	119	1,0000	17,0000	5,63866	6,00000	3,219988
EduKom	119	,0000	1,0000	,52991	,50000	,223596
SM	119	,0709	2,5597	,78500	,66579	,502654
Model 2						
SizeKom	120	2,0000	8,0000	4,20833	3,00000	1,644424
IndpKom	120	,20000	1,0000	,40854	,33333	,131086
RptKom	120	1,0000	17,0000	5,77500	6,00000	3,192593
EduKom	120	,0000	1,0000	,55234	,60000	,234937
SM	120	-8,3383	2,6546	,67792	,66103	1,120330
PERST	120	-,1024	,0724	,00607	,00706	,032639

Model Regresi	Jumlah Dewan Komisaris	Frekuensi	%
Model 1	3	51	43%
	5	25	21%
	6	16	13%
	Lainnya	27	23%
	Total	119	100%
Model 2	3	54	45%
	5	26	22%
	6	16	13%
	Lainnya	24	20%
	Total	120	100%

Model Regresi	Jumlah Rapat Dewan Komisaris dalam satu tahun	Frekuensi	%
Model 1	6	30	25%
	4	29	24%
	3	13	11%
	Lainnya	47	40%
	Total	119	100%

Model 2	6	31	26%
	4	29	24%
	3	12	10%
	Lainnya	48	40%
	Total	120	100%

Lampiran 4. Uji Normalitas

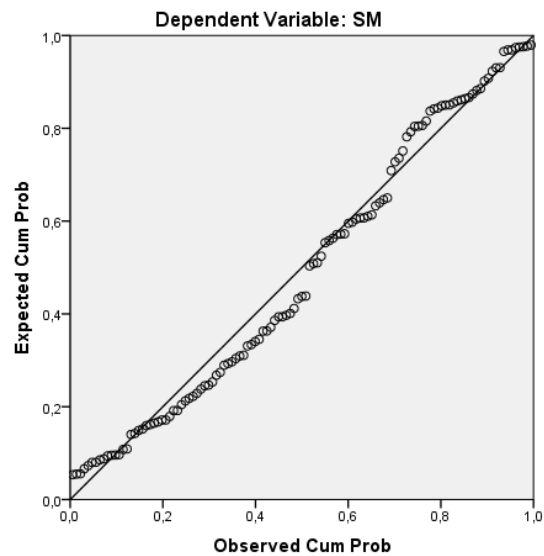
Model 1 (awal)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N	140	
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,30224519
Most Extreme Differences	Absolute	,262
	Positive	,202
	Negative	-,262
Test Statistic	,262	
Asymp. Sig. (2-tailed)	,000 ^c	
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Model 1 (akhir)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N	119	
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,38488554
Most Extreme Differences	Absolute	,080
	Positive	,080
	Negative	-,069
Test Statistic	,080	
Asymp. Sig. (2-tailed)	,062 ^c	
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Normal P-P Plot of Regression Standardized Residual

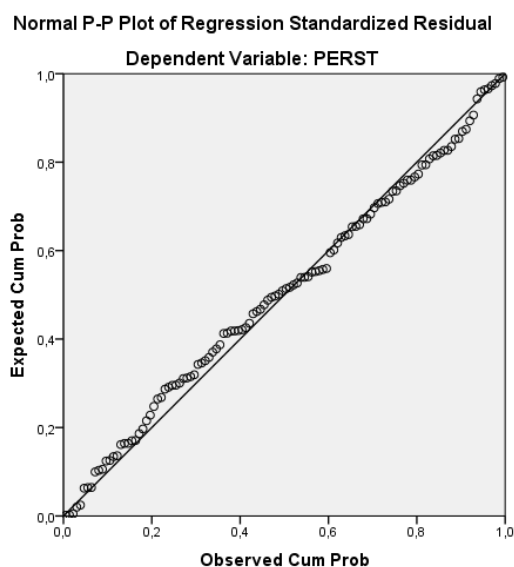
**Model 2 (awal)**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		140
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,07747784
Most Extreme Differences	Absolute	,181
	Positive	,181
	Negative	-,150
Test Statistic		,181
Asymp. Sig. (2-tailed)		,000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Model 2 (akhir)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		120
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,03073344
Most Extreme Differences	Absolute	,058
	Positive	,043

	Negative	-,058
Test Statistic		,058
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		



Lampiran 5. Outlier

Model 1

No	Tahun	Kode	Nama Perusahaan	Extreme Values
1	2013	AISA	Tiga Pilar Sejahtera Food Tbk	0,91332
2		RMBA	Bentoel International Investama Tbk	8,66942
3		SKBM	Sekar Bumi Tbk	0,84159
4	2014	AISA	Tiga Pilar Sejahtera Food Tbk	0,85316
5		MLBI	Multi Bintang Indonesia Tbk	2,35418
6		RMBA	Bentoel International Investama Tbk	-8,97120
7	2015	CEKA	Cahaya Kalbar Tbk	0,80439
8		HMSP	Hanjaya Mandala Sampoerna Tbk	-0,75530
9		INAF	Indofarma Tbk	0,82041
10		RMBA	Bentoel International Investama Tbk	-5,66685
11		SKLT	Sekar Laut Tbk	0,84750
12		TCID	Mandom Indonesia Tbk	-0,73372

13	2016	HMSP	Hanjaya Mandala Sampoerna Tbk	-0,66742
14		RMBA	Bentoel International Investama Tbk	-1,08290
15		SKBM	Sekar Bumi Tbk	0,91065
16	2017	HMSP	Hanjaya Mandala Sampoerna Tbk	-0,64661
17		INAF	Indofarma Tbk	1,13405
18		RMBA	Bentoel International Investama Tbk	-1,38027
19		SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	-0,61381
20		TCID	Mandom Indonesia Tbk	-0,72366
21		UNVR	Unilever Indonesia Tbk	1,09830

Model 2

No	Tahun	Kode	Nama Perusahaan	Extreme Values
1	2013	DLTA	Delta Djakarta Tbk	0,07845
2		INAF	Indofarma Tbk	-0,10007
3		MERK	Merck Tbk	0,11795
4		MLBI	Multi Bintang Indonesia Tbk	0,53023
5		MRAT	Mustika Ratu Tbk	-0,12050
6		RMBA	Bentoel International Investama Tbk	-0,09872
7		SKBM	Sekar Bumi Tbk	0,11856
8	2014	MLBI	Multi Bintang Indonesia Tbk	-0,23685
9		PSDN	Prashida Aneka Niaga Tbk	-0,10097
10	2015	DLTA	Delta Djakarta Tbk	-0,13059
11		MLBI	Multi Bintang Indonesia Tbk	-0,20951
12		MYOR	Mayora Indah Tbk	0,09385
13		TCID	Mandom Indonesia Tbk	0,15369
14		ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	0,08691
15	2016	CEKA	Cahaya Kalbar Tbk	0,10163
16		MLBI	Multi Bintang Indonesia Tbk	0,26214
17		TCID	Mandom Indonesia Tbk	-0,16910
18	2017	AISA	Tiga Pilar Sejahtera Food Tbk	-0,21929
19		MLBI	Multi Bintang Indonesia Tbk	0,16830
20		PSDN	Prashida Aneka Niaga Tbk	0,09024

Lampiran 6. Uji Multikolonieritas

Model 1

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	SizeKom	,935	1,069
	IndpKom	,943	1,060
	Rptkom	,949	1,054
	EduKom	,931	1,074
a. Dependent Variable: SM			

Model 2

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
2	SizeKom	,933	1,072
	IndpKom	,868	1,152
	RptKom	,927	1,079
	EduKom	,830	1,205
	SM	,974	1,027
a. Dependent Variable: PERST			

Lampiran 7. Uji Heteroskedastisitas

Model 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,273	,098		2,774	,006
	SizeKom	,021	,011	,177	1,890	,061
	IndpKom	-,339	,191	-,166	-1,775	,079
	RptKom	,008	,006	,130	1,397	,165
	EduKom	,095	,085	,105	1,113	,268
a. Dependent Variable: AbsUt						

Model 2

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,049	,009		5,666	,000
	SM	,000	,002	-,025	-,270	,788
	SizeKom	-,002	,001	-,125	-1,342	,182
	IndpKom	-,020	,015	-,129	-1,339	,183
	RptKom	-,001	,001	-,144	-1,537	,127
	EduKom	-,011	,008	-,133	-1,352	,179

a. Dependent Variable: AbsUt

Lampiran 8. Uji Autokorelasi**Model 1**

Model Summary^b	
Model	Durbin-Watson
1	2,112

a. Predictors: (Constant), EduKom, IndpKom, RptKom, SizeKom
b. Dependent Variable: SM

Model 2

Model Summary^b	
Model	Durbin-Watson
2	1,933

a. Predictors: (Constant), EduKom, SM, SizeKom, RptKom, IndpKom
b. Dependent Variable: PERST

Lampiran 9. Regresi Linear Berganda

Model 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,700	,193		-3,633	,000
	SizeKom	-,006	,022	-,019	-,256	,798
	IndpKom	3,082	,375	,608	8,230	,000
	RptKom	,027	,011	,171	2,326	,022
	EduKom	,249	,167	,111	1,488	,139
a. Dependent Variable: SM						

Model 2

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,038	,014		-2,688	,008
	SizeKom	,002	,002	,078	,852	,396
	IndpKom	,053	,024	,211	2,229	,028
	RptKom	,000	,001	,045	,496	,621
	EduKom	,017	,013	,121	1,250	,214
	SM	,005	,003	,185	2,072	,041
a. Dependent Variable: PERST						

Lampiran 10. Uji Simultan (Uji F)

Model 1

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	12,334	4	3,083	20,109	,000 ^b
	Residual	17,480	114	,153		
	Total	29,814	118			
a. Dependent Variable: SM						
b. Predictors: (Constant), EduKom, IndpKom, RptKom, SizeKom						

Model 2

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,014	5	,003	2,915	,016 ^b
	Residual	,112	114	,001		
	Total	,127	119			
a. Dependent Variable: PERST						
b. Predictors: (Constant), EduKom, SM, SizeKom, RptKom, IndpKom						

Lampiran 11. Uji Koefisien Determinasi (*Adjusted R²*)

Model 1

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,643 ^a	,414	,393	,39157971
a. Predictors: (Constant), EduKom, IndpKom, RptKom, SizeKom				
b. Dependent Variable: SM				

Model 2

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,337 ^a	,113	,074	,03140018
a. Predictors: (Constant), EduKom, SM, SizeKom, RptKom, IndpKom				
b. Dependent Variable: PERST				

Lampiran 12. Uji Parsial (Uji t)**Model 1**

Coefficients^a				
Model		T	Sig.	Keterangan
1	(Constant)	-3,633	,000	Signifikan
	SizeKom	-,256	,798	Tidak Signifikan
	IndpKom	8,230	,000	Signifikan
	RptKom	2,326	,022	Signifikan
	EduKom	1,488	,139	Tidak Signifikan
a. Dependent Variable: SM				

Model 2

Coefficients^a				
Model		t	Sig.	Keterangan
1	(Constant)	-2,688	,008	Tidak Signifikan
	SizeKom	,852	,396	Tidak Signifikan
	IndpKom	2,229	,028	Signifikan
	RptKom	,496	,621	Tidak Signifikan
	EduKom	1,250	,214	Tidak Signifikan
	SM	2,072	,041	Signifikan
a. Dependent Variable: PERST				

Lampiran 13. *Output Sobel Test For the Significance of Mediation Calculator*

Variabel Independen : Ukuran Dewan Komisaris



A:

B:

SE_A:

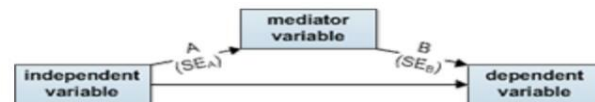
SE_B:

Sobel test statistic: -0.26914761

One-tailed probability: 0.39390805

Two-tailed probability: 0.78781609

Variabel Independen : Independensi Dewan Komisaris



A:

B:

SE_A:

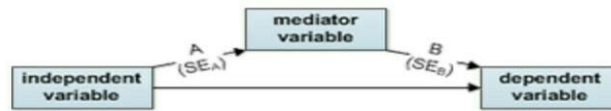
SE_B:

Sobel test statistic: 1.63341873

One-tailed probability: 0.05119048

Two-tailed probability: 0.10238096

Variabel Independen : Frekuensi Rapat Dewan Komisaris



A:

B:

SE_A:

SE_B:

Calculate!

Sobel test statistic: 1.37884375
One-tailed probability: 0.08397147
Two-tailed probability: 0.16794293

Variabel Independen : Pendidikan Dewan Komisaris



A:

B:

SE_A:

SE_B:

Calculate!

Sobel test statistic: 1.11123780
One-tailed probability: 0.1332330
Two-tailed probability: 0.26646601