

**Data Komite Audit  
Perusahaan Manufaktur Periode 2013-2017**

NO	KODE	NAMA EMITEN	Komite Audit				
			2013	2014	2015	2016	2017
1	AKRA	PT. AKR CORPORINDO	3	3	3	3	3
2	ASII	PT. ASTRA INTERNATIONAL	4	4	4	4	4
3	BTON	PT. BETONJAYA MANUNGGAL	3	3	3	3	3
4	INDF	PT. INDOFOOD SUKSES MAKMUR	3	3	3	3	3
5	LTLS	PT. LAUTAN LUAS	3	3	3	3	3
6	STTP	PT. SIANTAR TOP	3	3	3	3	3
7	TBLA	PT. TUNAS BARU LAMPUNG	3	3	3	3	3
8	ALDO	PT. ALKINDO NARATAMA	3	3	3	3	3
9	ALMI	PT. ALUMINDO LIGHT METAL I	3	3	3	3	3
10	AUTO	PT. ASTRA OTOPARTS	3	3	3	3	3
11	BRAM	PT. INDO KORDSA	3	3	3	3	3
12	BRNA	PT. BERLINA	3	3	3	3	3
13	CEKA	PT. WILMAR CAHAYA IND	3	3	3	3	3
14	CTBN	PT. CITRA TUBINDO	4	4	4	4	4
15	GGRM	PT. GUDANG GARAM	3	3	3	3	3
16	GJTL	PT. GAJAH TUNGGAL	3	3	3	3	3
17	IKBI	PT.SUMI INDO KABEL	3	3	3	3	3
18	INDS	PT. INDOSPRING	3	3	3	3	3
19	KICI	PT. KEDAUNG INDAH CAN	3	3	3	3	3
20	LION	PT. LION METAL WORKS	3	3	3	3	3
21	LMPI	PT. LANGGENG MAKMUR IND	3	3	3	3	3
22	LMSH	PT. LION MESH PRIMA	3	3	3	3	3
23	MASA	PT. MULTI STRADA ARAH S	3	3	3	3	3
24	MERK	PT. MERCK	3	3	3	3	3
25	NIPS	PT. NIPRESS	3	3	3	3	3
26	PRAS	PT. PRIMA ALLOY STEEL U	3	3	3	3	3
27	PYFA	PT. PYRIDAM FARMA	4	4	3	4	4
28	SKLT	PT. SEKAR LAUT	3	2	3	3	3
29	SRIL	PT. SRI REJEKI ISMAN	3	3	3	3	3
30	SRSN	PT. INDO ACIDATAMA	3	3	3	3	3
31	TCID	PT. MANDOM INDONESIA	3	3	3	3	3
32	TRST	PT. TRIAS SENTOSA	3	3	3	3	3
33	ULTJ	PT. ULTRAJAYA MILK ITC	3	3	3	3	3

**Data Kepemilikan Manajerial Perusahaan Manufaktur periode 2013-2017**

NO	KODE	NAMA EMITEN	Kepemilikan Manajerial				
			2013	2014	2015	2016	2017
1	AKRA	PT. AKR CORPORINDO	0,51	0,73	0,51	0,53	0,53
2	ASII	PT. ASTRA INTERNATIONAL	0,04	0,04	0,04	0,04	0,04
3	BTON	PT. BETONJAYA MANUNGGAL	9,58	9,58	9,58	9,58	9,58
4	INDF	PT. INDOFOOD SUKSES MAKMUR	0,02	0,02	0,02	0,02	0,02
5	LTLS	PT. LAUTANLUAS	2,62	2,62	2,62	2,62	2,62
6	STTP	PT. SIANTAR TOP	3,13	3,17	3,19	3,21	3,32
7	TBLA	PT. TUNAS BARU LAMPUNG	0,10	0,08	0,08	0,08	0,08
8	ALDO	PT. ALKINDO NARATAMA	14,32	19,57	19,57	7,66	7,66
9	ALMI	PT. ALUMINDO LIGHT METAL IND	1,60	1,60	1,62	1,64	1,66
10	AUTO	PT. ASTRA OTOPARTS	0,06	0,02	0,02	0,02	0,02
11	BRAM	PT. INDO KORDSA	6,77	6,77	6,77	6,77	23,92
12	BRNA	PT. BERLINA	9,42	7,21	6,58	5,08	5,08
13	CEKA	PT. WILMAR CAHA YA INDONESIA	0,76	0,76	0,76	0,76	0,76
14	CTBN	PT. CITRA TUBINDO	0,03	0,03	0,03	0,03	0,03
15	GGRM	PT. GUDANG GARAM	0,92	0,92	0,92	0,92	0,92
16	GJTL	PT. GAJAH TUNGGAL	0,09	0,10	0,10	0,1	0,10
17	IKBI	PT.SUMI INDO KABEL	0,10	0,10	0,10	0,1	0,10
18	INDS	PT. INDOSPRING	0,44	0,44	0,44	0,44	0,44
19	KICI	PT. KEDAUNG INDAH CAN	0,23	0,23	0,23	0,23	0,23
20	LION	PT. LION METAL WORKS	0,24	0,24	0,24	0,24	0,24
21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	0,01	0,01	0,01	0,01	0,01
22	LMSH	PT. LION MESH PRIMA	25,61	25,18	25,58	9,85	19,76
23	MASA	PT. MULTI STRADA ARAH SARANA	3,06	15,70	15,7	15,7	19,42
24	MERK	PT. MERCK	0,001	0,001	0,090	0,1	0,100
25	NIPS	PT. NIPRESS	3,37	3,37	3,37	3,37	5,33
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	5,91	5,91	4,96	4,96	4,96
27	PYFA	PT. PYRIDAM FARMA	23,08	23,08	11,54	11,54	29,96
28	SKLT	PT. SEKAR LAUT	0,12	0,12	0,12	0,12	0,12
29	SRIL	PT. SRI REJEKI ISMAN	0,05	0,05	0,05	0,05	0,05
30	SRSN	PT.INDO ACIDATAMA	9,41	11,59	11,59	10,16	10,5
31	TCID	PT. MANDOM INDONESIA	0,14	0,14	0,136	0,14	0,14
32	TRST	PT. TRIAS SENTOSA	1,50	1,19	1,19	5,82	6,12
33	ULTJ	PT. ULTRAJAYA MILK INDUSTRY	17,80	17,90	17,9	17,9	17,9

**Data Dewan Direksi  
Perusahaan Manufaktur Periode 2013-2017**

NO	KODE	NAMA EMITEN	Dewan Direksi				
			2013	2014	2015	2016	2017
1	AKRA	PT. AKR CORPORINDO	8	8	8	8	8
2	ASII	PT. ASTRA INTERNATIONAL	11	11	10	10	10
3	BTON	PT. BETONJAYA MANUNGGAL	3	3	3	3	3
4	INDF	PT. INDOFOOD SUKSES MAKMUR	10	10	10	10	9
5	LTLS	PT. LAUTAN LUAS	6	6	6	6	6
6	STTP	PT. SIANTAR TOP	4	4	3	4	4
7	TBLA	PT. TUNAS BARU LAMPUNG	6	6	6	8	8
8	ALDO	PT. ALKINDO NARATAMA	3	3	3	3	3
9	ALMI	PT. ALUMINDO LIGHT METAL IND	5	5	5	5	5
10	AUTO	PT. ASTRA OTOPARTS	8	8	8	8	7
11	BRAM	PT. INDO KORDSA	7	7	7	7	6
12	BRNA	PT. BERLINA	3	3	4	3	3
13	CEKA	PT. WILMAR CAHAYA INDONESIA	4	4	4	4	4
14	CTBN	PT. CITRA TUBINDO	4	4	6	4	5
15	GGRM	PT. GUDANG GARAM	7	7	7	7	7
16	GTL	PT. GAJAH TUNGGAL	10	10	10	10	10
17	IKBI	PT. SUMI INDO KABEL	5	5	5	5	5
18	INDS	PT. INDOSPRING	3	3	3	3	3
19	KICI	PT. KEDAUNG INDAH CAN	3	3	3	3	3
20	LION	PT. LION METAL WORKS	4	4	4	4	4
21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	5	5	5	4	4
22	LMSH	PT. LION MESH PRIMA	3	3	3	3	3
23	MASA	PT. MULTI STRADA ARAH SARANA	7	7	6	7	7
24	MERK	PT. MERCK	5	5	5	5	5
25	NIPS	PT. NIPRESS	3	3	3	3	3
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	2	2	3	2	2
27	PYFA	PT. PYRIDAM FARMA	3	3	3	3	2
28	SKLT	PT. SEKAR LAUT	4	4	4	5	5
29	SRIL	PT. SRI REJEKI ISMAN	7	7	7	7	7
30	SRSN	PT. INDO ACIDATAMA	6	6	6	6	6
31	TCID	PT. MANDOM INDONESIA	15	15	15	5	5
32	TRST	PT. TRIAS SENTOSA	3	3	3	4	4
33	ULTJ	PT. ULTRAJAYA MILK IND & TRAD	3	3	3	3	3

**Data Dewan Komisaris  
Perusahaan Manufaktur Periode 2013-2017**

NO	KODE	NAMA EMITEN	Desan Komisaris				
			2013	2014	2015	2016	2017
1	AKRA	PT. AKR CORPORINDO	3	3	3	3	3
2	ASII	PT. ASTRA INTERNATIONAL	10	10	10	10	10
3	BTON	PT. BETONJAYA MANUNGGAL	2	2	2	2	2
4	INDF	PT. INDOFOOD SUKSES MAKMUR	8	8	8	8	8
5	LTLS	PT. LAUTAN LUAS	6	6	6	6	6
6	STTP	PT. SIANTAR TOP	2	2	2	2	2
7	TBLA	PT. TUNAS BARU LAMPUNG	3	3	3	3	3
8	ALDO	PT. ALKINDO NARATAMA	3	3	3	3	3
9	ALMI	PT. ALUMINDO LIGHT METAL IND	3	3	3	3	3
10	AUTO	PT. ASTRA OTOPARTS	8	8	8	8	8
11	BRAM	PT. INDO KORDSA	5	5	5	5	5
12	BRNA	PT. BERLINA	4	4	4	4	4
13	CEKA	PT. WILMAR CAHAYA INDONESIA	3	3	3	3	3
14	CTBN	PT. CITRA TUBINDO	6	6	6	6	6
15	GGRM	PT. GUDANG GARAM	4	4	4	4	4
16	GJTL	PT. GAJAH TUNGGAL	10	10	10	10	10
17	IKBI	PT.SUMI INDO KABEL	3	3	3	3	3
18	INDS	PT. INDOSPRING	3	3	3	3	3
19	KICI	PT. KEDAUNG INDAH CAN	3	3	3	3	3
20	LION	PT. LION METAL WORKS	3	3	3	3	3
21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	2	2	2	2	2
22	LMSH	PT. LION MESH PRIMA	3	3	3	3	3
23	MASA	PT. MULTI STRADA ARAH SARANA	5	5	5	5	5
24	MERK	PT. MERCK	3	3	3	3	3
25	NIPS	PT. NIPRESS	3	3	3	3	3
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	3	3	3	3	3
27	PYFA	PT. PYRIDAM FARMA	4	4	4	4	4
28	SKLT	PT. SEKAR LAUT	3	3	3	3	3
29	SRIL	PT. SRI REJEKI ISMAN	3	3	3	3	3
30	SRSN	PT.INDO ACIDATAMA	8	8	8	8	8
31	TCID	PT. MANDOM INDONESIA	5	5	5	5	5
32	TRST	PT. TRIAS SENTOSA	4	4	4	4	4
33	ULTJ	PT. ULTRAJAYA MILK IND & TRAD	3	3	3	3	3

**Data Kepemilikan Institusional  
Perusahaan Manufaktur Periode 2013-2017**

NO	KODE	NAMA EMITEN	Kepemilikan Institusional				
			2013	2014	2015	2016	2017
1	AKRA	PT. AKR CORPORINDO	59,18	58,78	58,58	58,58	58,58
2	ASII	PT. ASTRA INTERNATIONAL	50,11	50,11	50,11	50,11	50,11
3	BTON	PT. BETONJAYA MANUNGGAL	81,83	81,83	81,83	81,83	89,44
4	INDF	PT. INDOFOOD SUKSES MAKMUR	50,07	50,07	50,07	50,07	50,07
5	LTLS	PT. LAUTAN LUAS	55,03	56,05	54,05	54,05	54,05
6	STTP	PT. SIANTAR TOP	56,76	56,76	64,76	64,76	64,76
7	TBLA	PT. TUNAS BARU LAMPUNG	58,68	58,68	54,29	51,25	51,25
8	ALDO	PT. ALKINDO NARATAMA	58,41	58,41	58,41	58,41	58,41
9	ALMI	PT. ALUMINDO LIGHT METAL I	76,07	82,03	76,48	76,48	76,48
10	AUTO	PT. ASTRA OTOPARTS	80,00	80,00	80,00	80,00	80,00
11	BRAM	PT. INDO KORDSA	65,82	65,82	65,82	65,82	65,82
12	BRNA	PT. BERLINA	51,42	51,42	64,98	64,98	64,98
13	CEKA	PT. WILMAR CAHAYA IND	92,01	92,01	87,02	87,02	87,02
14	CTBN	PT. CITRA TUBINDO	82,45	82,45	85,19	85,19	85,19
15	GGRM	PT. GUDANG GARAM	75,55	75,55	69,29	69,29	69,29
16	GTTL	PT. GAJAH TUNGGAL	59,50	59,50	59,50	59,50	59,50
17	IKBI	PT.SUMI INDO KABEL	93,06	93,06	92,20	92,20	92,20
18	INDS	PT. INDOSPRING	88,11	88,11	88,11	88,11	88,11
19	KICI	PT. KEDAUNG INDAH CAN	81,69	81,69	81,69	81,69	81,69
20	LION	PT. LION METAL WORKS	57,70	57,70	57,70	57,70	57,70
21	LMPI	PT. LANGGENG MAKMUR IND	83,28	83,28	83,27	83,27	83,27
22	LMSH	PT. LION MESH PRIMA	32,22	32,22	32,22	32,22	32,22
23	MASA	PT. MULTI STRADA ARAH S	53,53	53,53	53,53	53,53	53,53
24	MERK	PT. MERCK	86,65	86,65	86,65	86,65	86,65
25	NIPS	PT. NIPRESS	58,89	62,9	43,25	43,25	43,25
26	PRAS	PT. PRIMA ALLOY STEEL U	45,24	45,24	54,07	54,07	54,07
27	PYFA	PT. PYRIDAM FARMA	53,85	53,85	53,85	53,85	53,85
28	SKLT	PT. SEKAR LAUT	67,39	67,39	67,39	67,39	67,39
29	SRIL	PT. SRI REJEKI ISMAN	56,07	56,07	56,07	56,07	56,07
30	SRSN	PT. INDO ACIDATAMA	68,01	68,01	68,01	68,01	68,01
31	TCID	PT. MANDOM INDONESIA	78,841	78,841	72,16	72,16	72,16
32	TRST	PT. TRIAS SENTOSA	43,43	43,43	43,43	43,43	43,43
33	ULTJ	PT. ULTRAJAYA MILK ITC	37,09	37,09	37,09	37,09	37,09

**Data Nilai Perusahaan**  
**Perusahaan Manufaktur periode 2013-2017**

NO	KODE	NAMA EMITEN	Nilai Perusahaan				
			2013	2014	2015	2016	2017
1	AKRA	PT. AKR CORPORINDO	3,17	2,84	3,89	3,06	3,4
2	ASII	PT. ASTRA INTERNATIONAL	2,59	2,60	1,92	2,54	2,15
3	BTON	PT. BETONJAYA MANUNGGAL	0,71	0,68	0,53	0,64	0,54
4	INDF	PT. INDOFOOD SUKSES MAKMUR	1,51	1,45	1,05	1,55	1,43
5	LTLS	PT. LAUTAN LUAS	0,40	0,90	0,48	0,31	0,43
6	STTP	PT. SIANTAR TOP	2,93	4,80	3,92	3,82	4,26
7	TBLA	PT. TUNAS BARU LAMPUNG	1,29	1,95	0,95	1,64	1,64
8	ALDO	PT. ALKINDO NARATAMA	2,60	2,60	2,37	1,67	1,67
9	ALMI	PT. ALUMINDO LIGHT METAL IND	0,28	0,30	0,22	0,29	0,3
10	AUTO	PT. ASTRA OTOPARTS	1,84	2,08	0,76	0,96	0,92
11	BRAM	PT. INDO KORDSA	0,63	1,04	0,83	0,01	1,16
12	BRNA	PT. BERLINA	1,03	1,39	0,67	1,31	1,47
13	CEKA	PT. WILMAR CAHAYA INDONESIA	0,65	0,87	0,63	0,001	0,85
14	CTBN	PT. CITRA TUBINDO	0,24	2,55	2,26	2,43	2,67
15	GGRM	PT. GUDANG GARAM	2,75	3,66	2,78	3,27	4,04
16	GJTL	PT. GAJAH TUNGGAL	1,02	0,84	0,34	0,65	0,43
17	IKBI	PT. SUMI INDO KABEL	0,38	0,43	0,37	0,49	0,44
18	INDS	PT. INDOSPRING	0,80	0,58	0,12	0,26	0,39
19	KICI	PT. KEDAUNG INDAH CAN	0,50	0,46	0,37	0,36	0,52
20	LION	PT. LION METAL WORKS	1,50	1,14	1,20	1,16	0,87
21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	0,55	0,44	0,28	0,34	0,41
22	LMSH	PT. LION MESH PRIMA	0,70	0,55	0,49	0,49	0,49
23	MASA	PT. MULTI STRADA ARAH SARANA	1,02	0,84	0,68	0,56	0,57
24	MERK	PT. MERCK	8,27	6,97	6,41	7,44	6,24
25	NIPS	PT. NIPRESS	0,99	1,43	1,04	0,78	0,93
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	0,32	0,34	0,12	0,22	0,21
27	PYFA	PT. PYRIDAM FARMA	0,84	0,77	0,59	1,03	0,90
28	SKLT	PT. SEKAR LAUT	0,89	1,36	1,68	1,27	2,46
29	SRIL	PT. SRI REJEKI ISMAN	1,96	1,19	1,89	1,07	1,3
30	SRSN	PT. INDO ACIDATAMA	0,96	0,92	0,89	0,85	0,73
31	TCID	PT. MANDOM INDONESIA	2,02	2,80	1,93	1,44	1,94
32	TRST	PT. TRIAS SENTOSA	0,41	0,62	0,44	0,45	0,54
33	ULTJ	PT. ULTRAJAYA MILK IND & TRAD	6,45	4,91	4,07	3,95	3,59

## Descriptives

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Komite audit	165	2	4	3.08	.292
Kepemilikan manajerial	165	.00	29.96	4.4647	6.81144
Dewan Direksi	165	2	15	5.35	2.615
Dewan Komisaris	165	2	10	4.27	2.185
Kepemilikan Institusional	165	32.22	93.06	64.7346	15.94636
Nilai perusahaan	165	.00	8.27	1.5204	1.51470
Valid N (listwise)	165				

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Komite audit	149	2	4	3.09	.306
Kepemilikan manajerial	149	.01	29.96	4.2433	6.66441
Dewan Direksi	149	2	15	5.46	2.695
Dewan Komisaris	149	2	10	4.42	2.240
Kepemilikan Institusional	149	32.22	93.06	64.8767	15.43866
Nilai perusahaan	149	.00	3.89	1.1280	.83881
Valid N (listwise)	149				

## NPar Tests (Normalitas Sebelum Transformasi)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		165
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.44816427
Most Extreme Differences	Absolute	.159
	Positive	.159
	Negative	-.146
Test Statistic		.159
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

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

## NPar Tests (Normalitas Setelah Transformasi)

One-Sample Kolmogorov-Smirnov Test

		Zscore: Unstandardized Residual
N		149
Normal Parameters <sup>a,b</sup>	Mean	-.1943256
	Std. Deviation	.83719640
Most Extreme Differences	Absolute	.069
	Positive	.069
	Negative	-.068
Test Statistic		.069
Asymp. Sig. (2-tailed)		.081 <sup>c</sup>

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



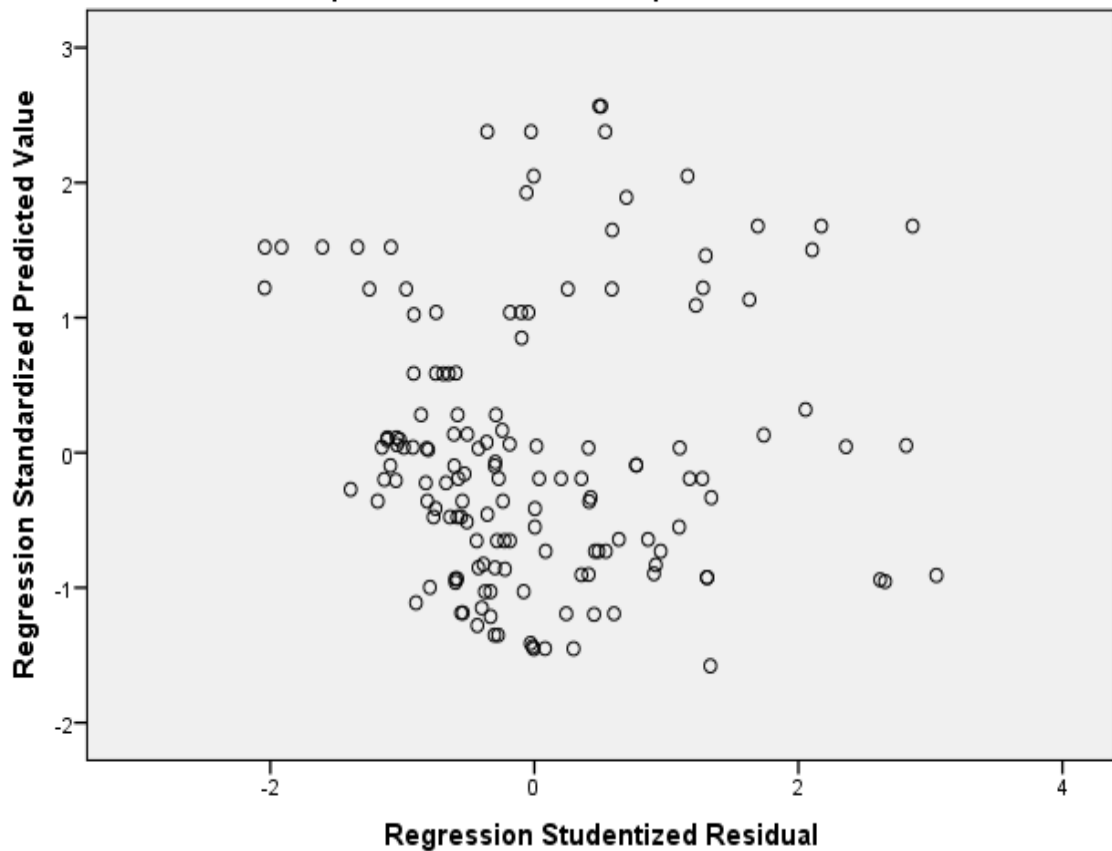
Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	Komite audit	.880	1.136
	Kepemilikan manajerial	.775	1.290
	Dewan Direksi	.544	1.838
	Dewan Komisaris	.552	1.811
	Kepemilikan Instiusional	.886	1.128

a. Dependent Variable: Nilai perusahaan

Scatterplot

Dependent Variable: Nilai perusahaan



## Regression (Heteroskedastisitas)

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Kepemilikan Institusional, Komite audit, Dewan Direksi, Kepemilikan manajerial, Dewan Komisaris <sup>b</sup>		Enter

a. Dependent Variable: Zscore: Unstandardized Residual

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.155 <sup>a</sup>	.024	-.010	.84138533

a. Predictors: (Constant), Kepemilikan Institusional, Komite audit, Dewan Direksi, Kepemilikan manajerial, Dewan Komisaris

b. Dependent Variable: Zscore: Unstandardized Residual

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.499	5	.500	.706	.620 <sup>b</sup>
	Residual	101.234	143	.708		
	Total	103.733	148			

a. Dependent Variable: Zscore: Unstandardized Residual

b. Predictors: (Constant), Kepemilikan Institusional, Komite audit, Dewan Direksi, Kepemilikan manajerial, Dewan Komisaris

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.848	.784		1.082	.281
	Komite audit	-.291	.241	-.106	-1.207	.229
	Kepemilikan manajerial	.000	.012	-.004	-.038	.970
	Dewan Direksi	.017	.035	.056	.496	.620
	Dewan Komisaris	.016	.037	.048	.433	.665
	Kepemilikan Institusional	-.005	.004	-.098	-1.112	.268

a. Dependent Variable: Zscore: Unstandardized Residual

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Kepemilikan Institusional, Komite audit, Dewan Direksi, Kepemilikan manajerial, Dewan Komisaris <sup>b</sup>		Enter

a. Dependent Variable: Nilai perusahaan

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.521 <sup>a</sup>	.272	.246	.72824	2.167

a. Predictors: (Constant), Kepemilikan Institusional, Komite audit, Dewan Direksi, Kepemilikan manajerial, Dewan Komisaris

b. Dependent Variable: Nilai perusahaan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	28.294	5	5.659	10.670	.000 <sup>b</sup>
	Residual	75.838	143	.530		
	Total	104.133	148			

a. Dependent Variable: Nilai perusahaan

b. Predictors: (Constant), Kepemilikan Institusional, Komite audit, Dewan Direksi, Kepemilikan manajerial, Dewan Komisaris

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.538	.678		-2.267	.025
	Komite audit	.450	.208	.164	2.157	.033
	Kepemilikan manajerial	-.001	.010	-.009	-.108	.914
	Dewan Direksi	.083	.030	.265	2.744	.007
	Dewan Komisaris	.068	.032	.206	2.142	.034
	Kepemilikan Institusional	.008	.004	.159	2.094	.038

a. Dependent Variable: Nilai perusahaan

**TABEL DURBIN WATSON**  
Tingkat Signifikansi 95 %

n	K = 1		K = 2		K = 3		K = 4		K = 5	
	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>
	DW	DW	DW	DW	DW	DW	DW	DW	DW	DW
15	1.08	1.36	0.95	1.54	0.82	1.75	0.69	1.97	0.56	2.21
16	1.10	1.37	0.98	1.54	0.86	1.73	0.74	1.93	0.62	2.19
17	1.13	1.38	1.02	1.54	0.90	1.71	0.78	1.90	0.67	2.16
18	1.16	1.39	1.05	1.53	0.93	1.69	0.82	1.87	0.71	2.06
19	1.18	1.40	1.08	1.53	0.97	1.68	0.86	1.85	0.75	2.02
20	1.20	1.41	1.10	1.54	1.00	1.68	0.90	1.83	0.79	1.99
21	1.22	1.42	1.13	1.54	1.03	1.67	0.93	1.81	0.83	1.96
22	1.24	1.43	1.15	1.54	1.05	1.66	0.96	1.80	0.86	1.94
23	1.26	1.44	1.17	1.54	1.08	1.66	0.99	1.79	0.90	1.92
24	1.27	1.45	1.19	1.55	1.10	1.66	1.01	1.78	0.93	1.90
25	1.29	1.45	1.21	1.55	1.12	1.66	1.04	1.77	0.95	1.89
26	1.30	1.46	1.22	1.55	1.14	1.65	1.06	1.76	0.98	1.88
27	1.32	1.47	1.24	1.56	1.16	1.65	1.08	1.76	1.01	1.86
28	1.33	1.48	1.26	1.56	1.18	1.65	1.10	1.75	1.03	1.85
29	1.34	1.48	1.27	1.56	1.20	1.65	1.12	1.74	1.05	1.84
30	1.35	1.49	1.28	1.57	1.21	1.65	1.14	1.74	1.07	1.83
31	1.36	1.50	1.30	1.57	1.23	1.65	1.16	1.74	1.09	1.83
32	1.37	1.50	1.31	1.57	1.24	1.65	1.18	1.73	1.11	1.82
33	1.38	1.51	1.32	1.58	1.26	1.65	1.19	1.73	1.13	1.81
34	1.39	1.51	1.33	1.58	1.27	1.65	1.21	1.73	1.15	1.81
35	1.40	1.52	1.34	1.58	1.28	1.65	1.22	1.73	1.16	1.80
36	1.41	1.52	1.35	1.59	1.29	1.65	1.24	1.73	1.18	1.80
37	1.42	1.53	1.36	1.59	1.31	1.66	1.25	1.72	1.19	1.80
38	1.43	1.54	1.37	1.59	1.32	1.66	1.26	1.72	1.21	1.79
39	1.44	1.54	1.38	1.60	1.33	1.66	1.27	1.72	1.22	1.79
41	1.45	1.54	1.39	1.60	1.34	1.66	1.29	1.72	1.23	1.79
45	1.48	1.57	1.43	1.62	1.38	1.67	1.34	1.72	1.29	1.78
51	1.50	1.59	1.46	1.63	1.42	1.67	1.38	1.72	1.34	1.77
55	1.53	1.60	1.49	1.64	1.45	1.68	1.41	1.72	1.38	1.77
60	1.55	1.62	1.51	1.65	1.48	1.69	1.44	1.73	1.41	1.77
65	1.57	1.63	1.54	1.66	1.50	1.70	1.47	1.73	1.44	1.77
70	1.58	1.64	1.55	1.67	1.52	1.70	1.49	1.74	1.46	1.77
74	1.60	1.65	1.57	1.68	1.54	1.71	1.51	1.74	1.49	1.77
80	1.61	1.66	1.59	1.69	1.56	1.72	1.53	1.74	1.51	1.77
85	1.62	1.67	1.60	1.70	1.57	1.72	1.55	1.75	1.52	1.77
100	1.63	1.68	1.61	1.70	1.59	1.73	1.57	1.75	1.54	1.78
149	1.64	1.69	1.62	1.71	1.60	1.73	1.58	1.75	1.56	1.78
160	1.65	1.69	1.63	1.72	1.61	1.74	1.59	1.76	1.57	1.78

Sumber : Husein Umar, *Metode Riset Bisnis*, 2002 : 321

NILAI-NILAI DALAM DISTRIBUSI t (T Tabel)

dk	$\alpha$ untuk uji dua pihak (two tail test)					
	0.25	0.10	0.05	0.025	0.01	0.005
1	1.000	3.078	6.314	12.706	31.821	63.657
2	0.816	1.886	2.920	4.303	6.965	9.925
3	0.765	1.638	2.353	3.182	4.541	5.841
4	0.741	1.533	2.132	2.776	3.747	4.604
5	0.727	1.476	2.015	2.571	3.365	4.032
6	0.718	1.440	1.943	2.447	3.143	3.707
7	0.711	1.415	1.895	2.365	2.998	3.499
8	0.706	1.397	1.860	2.306	2.896	3.355
9	0.703	1.383	1.833	2.262	2.821	3.250
10	0.700	1.372	1.812	2.228	2.764	3.169
11	0.697	1.363	1.796	2.201	2.718	3.106
12	0.695	1.356	1.782	2.179	2.681	3.055
13	0.694	1.350	1.771	2.160	2.650	3.012
14	0.692	1.345	1.761	2.145	2.624	2.977
15	0.691	1.341	1.753	2.131	2.602	2.947
16	0.690	1.337	1.746	2.120	2.583	2.921
17	0.689	1.333	1.740	2.110	2.567	2.898
18	0.688	1.330	1.734	2.101	2.552	2.878
19	0.688	1.328	1.729	2.093	2.539	2.861
20	0.687	1.325	1.725	2.086	2.528	2.845
21	0.686	1.323	1.721	2.080	2.518	2.831
22	0.686	1.321	1.717	2.074	2.508	2.819
23	0.685	1.319	1.714	2.069	2.500	2.807
24	0.685	1.318	1.711	2.064	2.492	2.797
25	0.684	1.316	1.708	2.060	2.485	2.787
26	0.684	1.315	1.706	2.056	2.479	2.779
27	0.684	1.314	1.703	2.052	2.473	2.771
28	0.683	1.313	1.701	2.048	2.467	2.763
29	0.683	1.311	1.699	2.045	2.462	2.756
30	0.683	1.310	1.697	2.042	2.457	2.750
32	0.682	1.309	1.694	2.037	2.449	2.738
34	0.682	1.307	1.691	2.032	2.441	2.728
35	0.682	1.306	1.690	2.030	2.438	2.724
38	0.681	1.304	1.686	2.024	2.429	2.712
40	0.681	1.303	1.684	2.021	2.423	2.704
41	0.681	1.303	1.683	2.020	2.421	2.701
44	0.680	1.301	1.680	2.015	2.414	2.692
46	0.680	1.300	1.679	2.013	2.410	2.687
48	0.680	1.299	1.677	2.011	2.407	2.682
50	0.679	1.299	1.676	2.009	2.403	2.678
52	0.679	1.298	1.675	2.007	2.400	2.674
54	0.679	1.297	1.674	2.005	2.397	2.670
56	0.679	1.297	1.673	2.003	2.395	2.667
58	0.679	1.296	1.672	2.002	2.392	2.663
60	0.679	1.296	1.671	2.000	2.390	2.660
62	0.678	1.295	1.670	1.999	2.388	2.657
64	0.678	1.295	1.669	1.998	2.386	2.655
66	0.678	1.295	1.668	1.997	2.384	2.652
68	0.678	1.294	1.668	1.995	2.382	2.650
70	0.678	1.294	1.667	1.994	2.381	2.648
71	0.678	1.294	1.667	1.994	2.380	2.647
72	0.678	1.293	1.666	1.993	2.379	2.646
74	0.678	1.293	1.666	1.993	2.378	2.644
76	0.678	1.293	1.665	1.992	2.376	2.642
82	0.677	1.292	1.664	1.989	2.373	2.637
90	0.677	1.291	1.662	1.987	2.368	2.632
91	0.677	1.291	1.662	1.986	2.368	2.631
92	0.677	1.291	1.662	1.986	2.368	2.630
93	0.677	1.291	1.661	1.986	2.367	2.630
94	0.677	1.291	1.661	1.986	2.367	2.629
96	0.677	1.290	1.661	1.985	2.366	2.628
97	0.677	1.290	1.661	1.985	2.365	2.627
98	0.677	1.290	1.661	1.984	2.365	2.627
100	0.677	1.290	1.660	1.984	2.364	2.626
125	0.676	1.288	1.657	1.979	2.357	2.616
143	0.676	1.287	1.656	1.977	2.353	2.611
149	0.673	1.287	1.655	1.976	2.352	2.609

Sumber : Statistika untuk Penelitian, Sugiyono (2000:287)

## NILAI-NILAI UNTUK DISTRIBUSI F (F Tabel)

UNTUK 5 %

$v_2 = dk$ penyebut	$v_1 = dk$ pembilang						
	1	2	3	4	5	6	7
1	161.45	199.50	215.71	224.58	230.16	233.99	236.77
2	18.51	19.00	19.16	19.25	19.30	19.33	19.49
3	10.13	9.55	9.28	9.12	9.01	8.94	8.67
4	7.71	6.94	6.59	6.39	6.26	6.16	6.04
5	6.61	5.79	5.41	5.19	5.05	4.95	4.95
6	5.99	5.14	4.76	4.53	4.39	4.28	4.53
7	5.59	4.74	4.35	4.12	3.97	3.87	4.12
8	5.32	4.46	4.07	3.84	3.69	3.58	3.84
9	5.12	4.26	3.86	3.63	3.48	3.37	3.86
10	4.96	4.10	3.71	3.48	3.33	3.22	3.71
11	4.84	3.98	3.59	3.36	3.20	3.09	3.59
12	4.75	3.89	3.49	3.26	3.11	3.00	3.49
13	4.67	3.81	3.41	3.18	3.03	2.92	3.41
14	4.60	3.74	3.34	3.11	2.96	2.85	3.34
15	4.54	3.68	3.29	3.06	2.90	2.79	3.29
16	4.49	3.63	3.24	3.01	2.85	2.74	3.24
17	4.45	3.59	3.20	2.96	2.81	2.70	3.20
18	4.41	3.55	3.16	2.93	2.77	2.66	3.16
19	4.38	3.52	3.13	2.90	2.74	2.63	3.13
20	4.35	3.49	3.10	2.87	2.71	2.60	3.10
22	4.30	3.44	3.05	2.82	2.66	2.55	3.05
24	4.26	3.40	3.01	2.78	2.62	2.51	3.01
26	4.23	3.37	2.98	2.74	2.59	2.47	2.98
27	4.21	3.35	2.96	2.73	2.57	2.46	3.35
28	4.20	3.34	2.95	2.71	2.56	2.45	2.95
30	4.17	3.32	2.92	2.69	2.53	2.42	3.32
32	4.15	3.29	2.90	2.67	2.51	2.40	2.90
34	4.13	3.28	2.88	2.65	2.49	2.38	3.28
36	4.11	3.26	2.87	2.63	2.48	2.36	2.87
40	4.08	3.23	2.84	2.61	2.45	2.34	3.23
41	4.08	3.23	2.83	2.60	2.44	2.33	2.83
42	4.07	3.22	2.83	2.59	2.44	2.32	3.22
44	4.06	3.21	2.82	2.58	2.43	2.31	2.82
45	4.06	3.20	2.81	2.58	2.42	2.31	3.20
48	4.04	3.19	2.80	2.57	2.41	2.29	2.80
50	4.03	3.18	2.79	2.56	2.40	2.29	3.18
52	4.03	3.18	2.78	2.55	2.39	2.28	2.78
54	4.02	3.17	2.78	2.54	2.39	2.27	3.17
55	4.02	3.16	2.77	2.54	2.38	2.27	2.77
56	4.01	3.16	2.77	2.54	2.38	2.27	3.16
57	4.01	3.16	2.77	2.53	2.38	2.26	2.77
58	4.01	3.16	2.76	2.53	2.37	2.26	3.16
59	4.00	3.15	2.76	2.53	2.37	2.26	2.76
60	4.00	3.15	2.76	2.53	2.37	2.25	3.15
62	4.00	3.15	2.75	2.52	2.36	2.25	2.75
64	3.99	3.14	2.75	2.52	2.36	2.24	3.14
66	3.99	3.14	2.74	2.51	2.35	2.24	2.74
68	3.98	3.13	2.74	2.51	2.35	2.24	3.13
70	3.98	3.13	2.74	2.50	2.35	2.23	2.74
72	3.97	3.12	2.73	2.50	2.34	2.23	3.12
74	3.97	3.12	2.73	2.50	2.34	2.22	2.73
76	3.97	3.12	2.72	2.49	2.33	2.22	3.12
77	3.97	3.12	2.72	2.49	2.33	2.22	2.72
80	3.96	3.11	2.72	2.49	2.33	2.21	3.11
83	3.96	3.11	2.71	2.48	2.32	2.21	2.71
90	3.95	3.10	2.71	2.47	2.32	2.20	3.10
92	3.94	3.10	2.70	2.47	2.31	2.20	2.70
94	3.94	3.09	2.70	2.47	2.31	2.20	3.09
95	3.94	3.09	2.70	2.47	2.31	2.20	2.70
96	3.94	3.09	2.70	2.47	2.31	2.19	3.09
97	3.94	3.09	2.70	2.47	2.31	2.19	2.70
120	3.92	3.07	2.68	2.45	2.29	2.18	3.07
143	3.91	3.06	2.67	2.43	2.28	2.16	2.67
149	3.90	3.06	2.67	2.43	2.27	2.16	3.06

Sumber : Statistika Untuk Penelitian, Sugiyono (2000 : 298)