

LAMPIRAN 1

DAFTAR BANK UMUM SYARIAH

NO	BANK UMUM SYARIAH
1	Bank Muamalat
2	Bank Victoria Syariah
3	Bank BRI Syariah
4	Bank BNI Syariah
5	Bank Syariah Mandiri
6	Bank Mega Syariah
7	Bank Panin Dubai Syariah
8	Bank Syariah Bukopin
9	Bank BCA Syariah
10	Bank Maybank Syariah

LAMPIRAN 2**Variabel Komite Audit Ahli Akuntansi**

No	Thn	Bank	KA_Akun	Jml KA	Ratio KA_Akun
1	2012	Bank Muamalat	1	3	0.33
2		Bank Victoria Syariah	1	3	0.33
3		Bank BRI Syariah	2	4	0.50
4		Bank BNI Syariah	2	5	0.40
5		Bank Syariah Mandiri	2	4	0.50
6		Bank Mega Syariah	1	3	0.33
7		Bank Panin Dubai Syariah	1	3	0.33
8		Bank Syariah Bukopin	1	2	0.50
9		Bank BCA Syariah	1	3	0.33
10		Bank Maybank Syariah	1	3	0.33
11	2013	Bank Muamalat	1	3	0.33
12		Bank Victoria Syariah	1	3	0.33
13		Bank BRI Syariah	2	4	0.50
14		Bank BNI Syariah	2	5	0.40
15		Bank Syariah Mandiri	2	4	0.50
16		Bank Mega Syariah	1	3	0.33
17		Bank Panin Dubai Syariah	1	3	0.33
18		Bank Syariah Bukopin	1	2	0.50
19		Bank BCA Syariah	1	3	0.33
20		Bank Maybank Syariah	1	3	0.33
21	2014	Bank Muamalat	1	3	0.33
22		Bank Victoria Syariah	1	3	0.33
23		Bank BRI Syariah	3	4	0.75
24		Bank BNI Syariah	2	5	0.40
25		Bank Syariah Mandiri	2	5	0.40
26		Bank Mega Syariah	2	3	0.67
27		Bank Panin Dubai Syariah	1	3	0.33
28		Bank Syariah Bukopin	1	2	0.50
29		Bank BCA Syariah	1	3	0.33
30		Bank Maybank Syariah	2	3	0.67
31	2015	Bank Muamalat	1	4	0.25
32		Bank Victoria Syariah	1	3	0.33
33		Bank BRI Syariah	5	7	0.71

34		Bank BNI Syariah	2	4	0.50
35		Bank Syariah Mandiri	3	7	0.43
36		Bank Mega Syariah	1	3	0.33
37		Bank Panin Dubai Syariah	1	3	0.33
38		Bank Syariah Bukopin	2	3	0.67
39		Bank BCA Syariah	1	3	0.33
40		Bank Maybank Syariah	1	3	0.33
41	2016	Bank Muamalat	1	4	0.25
42		Bank Victoria Syariah	1	3	0.33
43		Bank BRI Syariah	1	5	0.20
44		Bank BNI Syariah	2	4	0.50
45		Bank Syariah Mandiri	2	6	0.33
46		Bank Mega Syariah	1	3	0.33
47		Bank Panin Dubai Syariah	1	2	0.50
48		Bank Syariah Bukopin	1	3	0.33
49		Bank BCA Syariah	1	3	0.33
50		Bank Maybank Syariah	2	4	0.50
51	2017	Bank Muamalat	1	4	0.25
52		Bank Victoria Syariah	1	3	0.33
53		Bank BRI Syariah	2	5	0.40
54		Bank BNI Syariah	2	4	0.50
55		Bank Syariah Mandiri	2	7	0.29
56		Bank Mega Syariah	1	3	0.33
57		Bank Panin Dubai Syariah	1	3	0.33
58		Bank Syariah Bukopin	1	3	0.33
59		Bank BCA Syariah	1	3	0.33
60		Bank Maybank Syariah	2	4	0.50
61	2018	Bank Muamalat	2	3	0.67
62		Bank Victoria Syariah	2	3	0.67
63		Bank BRI Syariah	3	6	0.50
64		Bank BNI Syariah	2	3	0.67
65		Bank Syariah Mandiri	3	7	0.43
66		Bank Mega Syariah	1	3	0.33
67		Bank Panin Dubai Syariah	2	3	0.67
68		Bank Syariah Bukopin	2	3	0.67
69		Bank BCA Syariah	1	3	0.33
70		Bank Maybank Syariah	2	4	0.50

Variabel Komite Audit Ahli Keuangan

No	Thn	Bank	KA_ Fin	Jml KA	Ratio KA_ Fin
1	2012	Bank Muamalat	2	3	0.67
2		Bank Victoria Syariah	2	3	0.67
3		Bank BRI Syariah	2	4	0.50
4		Bank BNI Syariah	3	5	0.60
5		Bank Syariah Mandiri	2	4	0.50
6		Bank Mega Syariah	2	3	0.67
7		Bank Panin Dubai Syariah	2	3	0.67
8		Bank Syariah Bukopin	1	2	0.50
9		Bank BCA Syariah	2	3	0.67
10		Bank Maybank Syariah	2	3	0.67
11	2013	Bank Muamalat	2	3	0.67
12		Bank Victoria Syariah	2	3	0.67
13		Bank BRI Syariah	2	4	0.50
14		Bank BNI Syariah	3	5	0.60
15		Bank Syariah Mandiri	2	4	0.50
16		Bank Mega Syariah	2	3	0.67
17		Bank Panin Dubai Syariah	2	3	0.67
18		Bank Syariah Bukopin	1	2	0.50
19		Bank BCA Syariah	2	3	0.67
20		Bank Maybank Syariah	2	3	0.67
21	2014	Bank Muamalat	2	3	0.67
22		Bank Victoria Syariah	2	3	0.67
23		Bank BRI Syariah	1	4	0.25
24		Bank BNI Syariah	3	5	0.60
25		Bank Syariah Mandiri	3	5	0.60
26		Bank Mega Syariah	1	3	0.33
27		Bank Panin Dubai Syariah	2	3	0.67
28		Bank Syariah Bukopin	1	2	0.50
29		Bank BCA Syariah	2	3	0.67
30		Bank Maybank Syariah	1	3	0.33
31	2015	Bank Muamalat	3	4	0.75
32		Bank Victoria Syariah	2	3	0.67
33		Bank BRI Syariah	2	7	0.29
34		Bank BNI Syariah	2	4	0.50
35		Bank Syariah Mandiri	4	7	0.57
36		Bank Mega Syariah	2	3	0.67

37		Bank Panin Dubai Syariah	2	3	0.67	
38		Bank Syariah Bukopin	1	3	0.33	
39		Bank BCA Syariah	2	3	0.67	
40		Bank Maybank Syariah	2	3	0.67	
41	2016	Bank Muamalat	3	4	0.75	
42		Bank Victoria Syariah	2	3	0.67	
43		Bank BRI Syariah	4	5	0.80	
44		Bank BNI Syariah	2	4	0.50	
45		Bank Syariah Mandiri	4	6	0.67	
46		Bank Mega Syariah	2	3	0.67	
47		Bank Panin Dubai Syariah	1	2	0.50	
48		Bank Syariah Bukopin	2	3	0.67	
49		Bank BCA Syariah	2	3	0.67	
50		Bank Maybank Syariah	2	4	0.50	
51		2017	Bank Muamalat	3	4	0.75
52			Bank Victoria Syariah	2	3	0.67
53	Bank BRI Syariah		3	5	0.60	
54	Bank BNI Syariah		2	4	0.50	
55	Bank Syariah Mandiri		5	7	0.71	
56	Bank Mega Syariah		2	3	0.67	
57	Bank Panin Dubai Syariah		2	3	0.67	
58	Bank Syariah Bukopin		2	3	0.67	
59	Bank BCA Syariah		2	3	0.67	
60	Bank Maybank Syariah		2	4	0.50	
61	2018	Bank Muamalat	1	3	0.33	
62		Bank Victoria Syariah	1	3	0.33	
63		Bank BRI Syariah	3	6	0.50	
64		Bank BNI Syariah	1	3	0.33	
65		Bank Syariah Mandiri	4	7	0.57	
66		Bank Mega Syariah	2	3	0.67	
67		Bank Panin Dubai Syariah	1	3	0.33	
68		Bank Syariah Bukopin	1	3	0.33	
69		Bank BCA Syariah	2	3	0.67	
70		Bank Maybank Syariah	2	4	0.50	

Variabel Dewan Komisaris Ahli Akuntansi

No	Thn	Bank	DK_	Jml	Ratio
			Akun	DK	DK_
					Akun
1	2012	Bank Muamalat	2	6	0.33
2		Bank Victoria Syariah	1	3	0.33
3		Bank BRI Syariah	1	5	0.20
4		Bank BNI Syariah	1	3	0.33
5		Bank Syariah Mandiri	2	5	0.40
6		Bank Mega Syariah	1	3	0.33
7		Bank Panin Dubai Syariah	2	3	0.67
8		Bank Syariah Bukopin	1	3	0.33
9		Bank BCA Syariah	1	3	0.33
10		Bank Maybank Syariah	1	2	0.50
11	2013	Bank Muamalat	2	6	0.33
12		Bank Victoria Syariah	1	3	0.33
13		Bank BRI Syariah	1	5	0.20
14		Bank BNI Syariah	1	3	0.33
15		Bank Syariah Mandiri	1	5	0.20
16		Bank Mega Syariah	1	3	0.33
17		Bank Panin Dubai Syariah	1	3	0.33
18		Bank Syariah Bukopin	1	3	0.33
19		Bank BCA Syariah	1	3	0.33
20		Bank Maybank Syariah	1	2	0.50
21	2014	Bank Muamalat	2	6	0.33
22		Bank Victoria Syariah	1	3	0.33
23		Bank BRI Syariah	3	5	0.40
24		Bank BNI Syariah	1	3	0.33
25		Bank Syariah Mandiri	1	5	0.20
26		Bank Mega Syariah	1	3	0.33
27		Bank Panin Dubai Syariah	1	3	0.33
28		Bank Syariah Bukopin	2	3	0.67
29		Bank BCA Syariah	1	3	0.33
30		Bank Maybank Syariah	1	2	0.50
31	2015	Bank Muamalat	2	6	0.33
32		Bank Victoria Syariah	1	3	0.33
33		Bank BRI Syariah	1	5	0.20
34		Bank BNI Syariah	1	3	0.33
35		Bank Syariah Mandiri	1	5	0.20
36		Bank Mega Syariah	1	3	0.33

37		Bank Panin Dubai Syariah	1	3	0.33
38		Bank Syariah Bukopin	2	4	0.50
39		Bank BCA Syariah	1	3	0.33
40		Bank Maybank Syariah	1	3	0.33
41	2016	Bank Muamalat	1	4	0.25
42		Bank Victoria Syariah	2	3	0.67
43		Bank BRI Syariah	1	5	0.20
44		Bank BNI Syariah	3	4	0.50
45		Bank Syariah Mandiri	1	5	0.20
46		Bank Mega Syariah	2	3	0.67
47		Bank Panin Dubai Syariah	1	2	0.50
48		Bank Syariah Bukopin	2	4	0.50
49		Bank BCA Syariah	1	3	0.33
50		Bank Maybank Syariah	1	3	0.33
51	2017	Bank Muamalat	1	5	0.20
52		Bank Victoria Syariah	2	3	0.67
53		Bank BRI Syariah	2	4	0.50
54		Bank BNI Syariah	1	4	0.25
55		Bank Syariah Mandiri	1	4	0.25
56		Bank Mega Syariah	1	3	0.33
57		Bank Panin Dubai Syariah	1	3	0.33
58		Bank Syariah Bukopin	2	4	0.50
59		Bank BCA Syariah	1	3	0.33
60		Bank Maybank Syariah	1	3	0.33
61	2018	Bank Muamalat	1	5	0.20
62		Bank Victoria Syariah	2	3	0.67
63		Bank BRI Syariah	2	4	0.50
64		Bank BNI Syariah	2	4	0.50
65		Bank Syariah Mandiri	1	4	0.25
66		Bank Mega Syariah	2	3	0.67
67		Bank Panin Dubai Syariah	1	3	0.33
68		Bank Syariah Bukopin	2	4	0.50
69		Bank BCA Syariah	1	3	0.33
70		Bank Maybank Syariah	2	3	0.67

Variabel Dewan Komisaris Ahli Keuangan

No	Thn	Bank	DK_	Jml	Ratio
			Fin	DK	
1	2012	Bank Muamalat	4	6	0.67
2		Bank Victoria Syariah	2	3	0.67
3		Bank BRI Syariah	4	5	0.80
4		Bank BNI Syariah	2	3	0.67
5		Bank Syariah Mandiri	3	5	0.60
6		Bank Mega Syariah	2	3	0.67
7		Bank Panin Dubai Syariah	1	3	0.33
8		Bank Syariah Bukopin	2	3	0.67
9		Bank BCA Syariah	2	3	0.67
10		Bank Maybank Syariah	1	2	0.50
11	2013	Bank Muamalat	4	6	0.67
12		Bank Victoria Syariah	2	3	0.67
13		Bank BRI Syariah	4	5	0.80
14		Bank BNI Syariah	2	3	0.67
15		Bank Syariah Mandiri	4	5	0.80
16		Bank Mega Syariah	2	3	0.67
17		Bank Panin Dubai Syariah	2	3	0.67
18		Bank Syariah Bukopin	2	3	0.67
19		Bank BCA Syariah	2	3	0.67
20		Bank Maybank Syariah	1	2	0.50
21	2014	Bank Muamalat	4	6	0.67
22		Bank Victoria Syariah	2	3	0.67
23		Bank BRI Syariah	2	5	0.60
24		Bank BNI Syariah	2	3	0.67
25		Bank Syariah Mandiri	4	5	0.80
26		Bank Mega Syariah	2	3	0.67
27		Bank Panin Dubai Syariah	2	3	0.67
28		Bank Syariah Bukopin	1	3	0.33
29		Bank BCA Syariah	2	3	0.67
30		Bank Maybank Syariah	1	2	0.50
31	2015	Bank Muamalat	4	6	0.67
32		Bank Victoria Syariah	2	3	0.67
33		Bank BRI Syariah	4	5	0.80
34		Bank BNI Syariah	2	3	0.67
35		Bank Syariah Mandiri	4	5	0.80
36		Bank Mega Syariah	2	3	0.67

37		Bank Panin Dubai Syariah	2	3	0.67	
38		Bank Syariah Bukopin	2	4	0.50	
39		Bank BCA Syariah	2	3	0.67	
40		Bank Maybank Syariah	2	3	0.67	
41	2016	Bank Muamalat	3	4	0.75	
42		Bank Victoria Syariah	1	3	0.33	
43		Bank BRI Syariah	4	5	0.80	
44		Bank BNI Syariah	1	4	0.50	
45		Bank Syariah Mandiri	4	5	0.80	
46		Bank Mega Syariah	1	3	0.33	
47		Bank Panin Dubai Syariah	1	2	0.50	
48		Bank Syariah Bukopin	2	4	0.50	
49		Bank BCA Syariah	2	3	0.67	
50		Bank Maybank Syariah	2	3	0.67	
51		2017	Bank Muamalat	4	5	0.80
52			Bank Victoria Syariah	1	3	0.33
53	Bank BRI Syariah		2	4	0.50	
54	Bank BNI Syariah		3	4	0.75	
55	Bank Syariah Mandiri		3	4	0.75	
56	Bank Mega Syariah		2	3	0.67	
57	Bank Panin Dubai Syariah		2	3	0.67	
58	Bank Syariah Bukopin		2	4	0.50	
59	Bank BCA Syariah		2	3	0.67	
60	Bank Maybank Syariah		2	3	0.67	
61	2018	Bank Muamalat	4	5	0.80	
62		Bank Victoria Syariah	1	3	0.33	
63		Bank BRI Syariah	2	4	0.50	
64		Bank BNI Syariah	2	4	0.50	
65		Bank Syariah Mandiri	3	4	0.75	
66		Bank Mega Syariah	1	3	0.33	
67		Bank Panin Dubai Syariah	2	3	0.67	
68		Bank Syariah Bukopin	2	4	0.50	
69		Bank BCA Syariah	2	3	0.67	
70		Bank Maybank Syariah	1	3	0.33	

Olah Data Mentah

No	Thn	Bank	Ratio KA_ Akun	Ratio KA_ Fin	Ratio DK_ Akun	Ratio DK_ Fin	Jml KA	Jml DK	ML
1	2012	Bank Muamalat	0.33	0.67	0.33	0.67	3	6	-0,112650
2		Bank Victoria Syariah	0.33	0.67	0.33	0.67	3	3	-0,198577
3		Bank BRI Syariah	0.50	0.50	0.20	0.80	4	5	-0,146552
4		Bank BNI Syariah	0.40	0.60	0.33	0.67	5	3	-0,062266
5		Bank Syariah Mandiri	0.50	0.50	0.40	0.60	4	5	-0,094827
6		Bank Mega Syariah	0.33	0.67	0.33	0.67	3	3	-0,252821
7		Bank Panin Dubai Syariah	0.33	0.67	0.67	0.33	3	3	-0,244413
8		Bank Syariah Bukopin	0.50	0.50	0.33	0.67	2	3	-0,226116
9		Bank BCA Syariah	0.33	0.67	0.33	0.67	3	3	-0,089230
10		Bank Maybank Syariah	0.33	0.67	0.50	0.50	3	2	-0,159894
11	2013	Bank Muamalat	0.33	0.67	0.33	0.67	3	6	-0,011713
12		Bank Victoria Syariah	0.33	0.67	0.33	0.67	3	3	-0,124188
13		Bank BRI Syariah	0.50	0.50	0.20	0.80	4	5	-0,072910
14		Bank BNI Syariah	0.40	0.60	0.33	0.67	5	3	-0,223005
15		Bank Syariah Mandiri	0.50	0.50	0.20	0.80	4	5	-0,141530
16		Bank Mega Syariah	0.33	0.67	0.33	0.67	3	3	-0,143408
17		Bank Panin Dubai Syariah	0.33	0.67	0.33	0.67	3	3	-0,304962
18		Bank Syariah Bukopin	0.50	0.50	0.33	0.67	2	3	0,094036
19		Bank BCA Syariah	0.33	0.67	0.33	0.67	3	3	-0,084778
20		Bank Maybank Syariah	0.33	0.67	0.50	0.50	3	2	-0,217733
21	2014	Bank Muamalat	0.33	0.67	0.33	0.67	3	6	-0,114338
22		Bank Victoria Syariah	0.33	0.67	0.33	0.67	3	3	-0,002516
23		Bank BRI Syariah	0.75	0.25	0.40	0.60	4	5	-0,114338
24		Bank BNI Syariah	0.40	0.60	0.33	0.67	5	3	-0,180865
25		Bank Syariah Mandiri	0.40	0.60	0.20	0.80	5	5	-0,044728
26		Bank Mega Syariah	0.67	0.33	0.33	0.67	3	3	0,184825
27		Bank Panin Dubai Syariah	0.33	0.67	0.33	0.67	3	3	0,193710
28		Bank Syariah Bukopin	0.50	0.50	0.67	0.33	2	3	-0,127226
29		Bank BCA Syariah	0.33	0.67	0.33	0.67	3	3	-0,093350
30		Bank Maybank Syariah	0.67	0.33	0.50	0.50	3	2	0,066242
31	2015	Bank Muamalat	0.25	0.75	0.33	0.67	4	6	0,097285
32		Bank Victoria Syariah	0.33	0.67	0.33	0.67	3	3	0,103554
33		Bank BRI Syariah	0.71	0.29	0.20	0.80	7	5	-0,090711
34		Bank BNI Syariah	0.50	0.50	0.33	0.67	4	3	-0,079744
35		Bank Syariah Mandiri	0.43	0.57	0.20	0.80	7	5	-0,030512

36		Bank Mega Syariah	0.33	0.67	0.33	0.67	3	3	0,252835
37		Bank Panin Dubai Syariah	0.33	0.67	0.33	0.67	3	3	0,040863
38		Bank Syariah Bukopin	0.67	0.33	0.50	0.50	3	4	0,084383
39		Bank BCA Syariah	0.33	0.67	0.33	0.67	3	3	-0,095022
40		Bank Maybank Syariah	0.33	0.67	0.33	0.67	3	3	0,014615
41	2016	Bank Muamalat	0.25	0.75	0.25	0.75	4	4	0,029500
42		Bank Victoria Syariah	0.33	0.67	0.67	0.33	3	3	0,039227
43		Bank BRI Syariah	0.20	0.80	0.20	0.80	5	5	-0,040701
44		Bank BNI Syariah	0.50	0.50	0.50	0.50	4	4	-0,126415
45		Bank Syariah Mandiri	0.33	0.67	0.20	0.80	6	5	-0,025434
46		Bank Mega Syariah	0.33	0.67	0.67	0.33	3	3	-0,005896
47		Bank Panin Dubai Syariah	0.50	0.50	0.50	0.50	2	2	-0,024625
48		Bank Syariah Bukopin	0.33	0.67	0.50	0.50	3	4	0,011323
49		Bank BCA Syariah	0.33	0.67	0.33	0.67	3	3	-0,127351
50		Bank Maybank Syariah	0.50	0.50	0.33	0.67	4	3	0,193580
51	2017	Bank Muamalat	0.25	0.75	0.20	0.80	4	5	-0,040724
52		Bank Victoria Syariah	0.33	0.67	0.67	0.33	3	3	-0,145263
53		Bank BRI Syariah	0.40	0.60	0.50	0.50	5	4	-0,124591
54		Bank BNI Syariah	0.50	0.50	0.25	0.75	4	4	-0,098890
55		Bank Syariah Mandiri	0.29	0.71	0.25	0.75	7	4	-0,065454
56		Bank Mega Syariah	0.33	0.67	0.33	0.67	3	3	-0,071726
57		Bank Panin Dubai Syariah	0.33	0.67	0.33	0.67	3	3	-0,246017
58		Bank Syariah Bukopin	0.33	0.67	0.50	0.50	3	4	-0,012587
59		Bank BCA Syariah	0.33	0.67	0.33	0.67	3	3	0,018641
60		Bank Maybank Syariah	0.50	0.50	0.33	0.67	4	3	0,048266
61	2018	Bank Muamalat	0.67	0.33	0.20	0.80	3	5	0,053249
62		Bank Victoria Syariah	0.67	0.33	0.67	0.33	3	3	0,000976
63		Bank BRI Syariah	0.50	0.50	0.50	0.50	6	4	-0,037143
64		Bank BNI Syariah	0.67	0.33	0.50	0.50	3	4	-0,077766
65		Bank Syariah Mandiri	0.43	0.57	0.25	0.75	7	4	-0,059904
66		Bank Mega Syariah	0.33	0.67	0.67	0.33	3	3	0,030297
67		Bank Panin Dubai Syariah	0.67	0.33	0.33	0.67	3	3	0,361917
68		Bank Syariah Bukopin	0.67	0.33	0.50	0.50	3	4	0,071169
69		Bank BCA Syariah	0.33	0.67	0.33	0.67	3	3	-0,037116
70		Bank Maybank Syariah	0.50	0.50	0.67	0.33	4	3	0,695453

Lampiran 3**STATISTIK DESKRIPTIF****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
KA_Ahli Akunt	70	.20	.75	.4247	.14420
KA_Ahli Fin	70	.25	.80	.5777	.13793
DK_Ahli Akunt	70	.20	.67	.3769	.13843
DK_Ahli Fin	70	.33	.80	.6327	.13443
Jumlah KA	70	2.00	7.00	3.6286	1.18164
Jumlah DK	70	2.00	6.00	3.6286	1.02394
ML	70	-.30	.70	-.0367	.15131
Valid N (listwise)	70				

Lampiran 4

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.12968268
Most Extreme Differences	Absolute	.098
	Positive	.098
	Negative	-.041
Kolmogorov-Smirnov Z		.822
Asymp. Sig. (2-tailed)		.508

a. Test distribution is Normal.

b. Calculated from data.

UJI MULTIKOLINEARITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.393	.428		3.255	.002		
	KA_Ahli Akunt	-1.217	.286	-1.160	-4.251	.000	.157	6.388
	KA_Ahli Fin	-1.397	.305	-1.273	-4.582	.000	.151	6.624
	DK_Ahli Akunt	-.057	.295	-.052	-.194	.847	.160	6.233
	DK_Ahli Fin	-.045	.297	-.040	-.152	.880	.167	5.987
	Jumlah KA	-.009	.016	-.069	-.558	.579	.757	1.320
	Jumlah DK	-.006	.018	-.044	-.351	.727	.744	1.344

a. Dependent Variable: ML

UJI HETEROSKEDASTISITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.289	.256		1.129	.263
	KA_Ahli Akunt	-.089	.171	-.158	-.521	.604
	KA_Ahli Fin	-.144	.182	-.243	-.787	.434
	DK_Ahli Akunt	.019	.176	.032	.107	.915
	DK_Ahli Fin	.039	.178	.064	.219	.827
	Jumlah KA	-.011	.010	-.154	-1.120	.267
	Jumlah DK	-.017	.011	-.212	-1.528	.131

a. Dependent Variable: Abs_Res

UJI AUTOKORELASI

Runs Test

	Unstandardized Residual
Test Value ^a	-.00690
Cases < Test Value	35
Cases >= Test Value	35
Total Cases	70
Number of Runs	28
Z	-1.926
Asymp. Sig. (2-tailed)	.054

a. Median

Lampiran 5

UJI REGRESI LINIER BERGANDA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.393	.428		3.255	.002
KA_Ahli Akunt	-1.217	.286	-1.160	-4.251	.000
KA_Ahli Fin	-1.397	.305	-1.273	-4.582	.000
DK_Ahli Akunt	-.057	.295	-.052	-.194	.847
DK_Ahli Fin	-.045	.297	-.040	-.152	.880
Jumlah KA	-.009	.016	-.069	-.558	.579
Jumlah DK	-.006	.018	-.044	-.351	.727

a. Dependent Variable: ML

UJI SIMULTAN (UJI F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.419	6	.070	3.794	.003 ^a
	Residual	1.160	63	.018		
	Total	1.580	69			

a. Predictors: (Constant), Jumlah DK, KA_Ahli Akunt, DK_Ahli Fin, Jumlah KA, DK_Ahli Akunt, KA_Ahli Fin

b. Dependent Variable: ML

UJI KOEFISIEN DETERMINASI (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.515 ^a	.265	.195	.13572

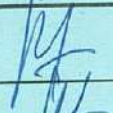
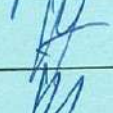
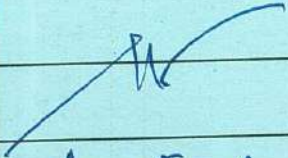
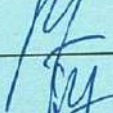
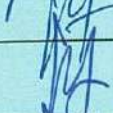
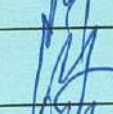
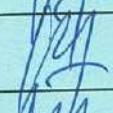
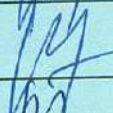
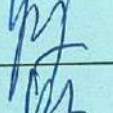
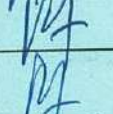
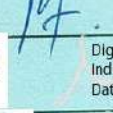
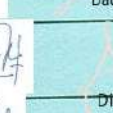



a. Predictors: (Constant), Jumlah DK, KA_Ahli Akunt, DK_Ahli Fin, Jumlah KA, DK_Ahli Akunt, KA_Ahli Fin

UJI HIPOTESIS (Uji t)**Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.393	.428		3.255	.002
KA_Ahli Akunt	-1.217	.286	-1.160	-4.251	.000
KA_Ahli Fin	-1.397	.305	-1.273	-4.582	.000
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DK_Ahli Fin	-.045	.297	-.040	-.152	.880
Jumlah KA	-.009	.016	-.069	-.558	.579
Jumlah DK	-.006	.018	-.044	-.351	.727

a. Dependent Variable: ML

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DAN DEWAN KOMISARIS
PADA BANK UMUM SYARIAH
INDONESIA - LIA ANNAS**

by Lia Annas



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