



LAMPIRAN – LAMPIRAN

**Lampiran 1. Sampel Bank Umum Syariah**

No.	Nama Bank Umum Syariah
1.	Bank Syariah Muamalat Indonesia
2.	Bank Syariah Mandiri
3.	Bank Syariah Mega Indonesia
4.	Bank Syariah BRI
5.	Bank Syariah Bukopin
6.	Bank Panin Syariah
7.	Bank Victoria Syariah
8.	Bank BCA Syariah
9.	Bank BNI Syariah



## Lampiran 2. Tabulasi Data Variabel Independen

No.	Nama Bank	Tahun	Kepemilikan Institusional (X1)	Komisaris Independen (X2)	Ukuran Dewan Direksi (X3)	Kepemilikan Manajerial (X4)	Komite Audit (X5)	Dewan Pengawas Syariah (X6)	Ukuran Perusahaan (X7)	Leverage (X8)
1	Bank Syariah Muamalat Indonesia	2011	0,8599	0,50	4	0,0000	3	3	3,48061	0,1316
2	Bank Syariah Mandiri	2011	1,0000	0,60	3	0,0000	4	3	3,80342	0,1447
3	Bank Syariah Mega Indonesia	2011	1,0000	1,00	5	0,0000	3	3	4,00175	0,3269
4	Bank Syariah BRI	2011	1,0000	0,75	4	0,0000	4	2	4,13378	0,1991
5	Bank Syariah Bukopin	2011	0,9740	0,60	4	0,0164	3	11	4,04607	0,9063
6	Bank Panin Dubai Syariah	2011	1,0000	0,60	4	0,0000	3	10	4,02153	0,0280
7	Bank Victoria Syariah	2011	0,9999	0,60	3	0,0000	3	12	4,12223	0,1007
8	Bank BCA Syariah	2011	1,0000	0,60	3	0,0000	3	18	4,04703	0,1563
9	Bank BNI Syariah	2011	1,0000	0,60	3	0,0000	4	17	3,92307	0,1538
10	Bank Syariah Muamalat Indonesia	2012	0,8588	0,50	4	0,0000	3	3	3,88510	0,1809
11	Bank Syariah Mandiri	2012	1,0000	0,60	3	0,0000	4	3	3,99322	0,1691
12	Bank Syariah Mega Indonesia	2012	1,0000	1,00	5	0,0000	3	3	4,15834	0,2593

13	Bank Syariah BRI	2012	1,0000	0,60	5	0,0000	5	2	4,20403	0,2436
14	Bank Syariah Bukopin	2012	0,9740	0,60	4	0,0164	2	14	4,25376	0,9245
15	Bank Panin Dubai Syariah	2012	1,0000	0,60	4	0,0000	3	13	4,36732	0,0980
16	Bank Victoria Syariah	2012	0,9999	1,00	3	0,0000	3	12	4,47665	0,1722
17	Bank BCA Syariah	2012	1,0000	0,60	3	0,0000	3	19	4,58844	0,1603
18	Bank BNI Syariah	2012	1,0000	0,60	3	0,0000	4	20	4,72110	0,2053
19	Bank Syariah Muamalat Indonesia	2013	0,8985	0,50	5	0,0000	3	3	1,71644	0,1806
20	Bank Syariah Mandiri	2013	1,0000	0,60	6	0,0000	5	3	2,09969	0,1724
21	Bank Syariah Mega Indonesia	2013	1,0000	1,00	4	0,0000	3	3	2,21064	0,2089
22	Bank Syariah BRI	2013	1,0000	0,60	5	0,0000	4	2	1,95196	0,2589
23	Bank Syariah Bukopin	2013	0,9740	0,60	4	0,0164	2	13	1,71557	0,2346
24	Bank Panin Dubai Syariah	2013	1,0000	0,60	4	0,0000	3	17	1,81405	0,0993
25	Bank Victoria Syariah	2013	0,9999	1,00	4	0,0000	3	21	1,95080	0,0904
26	Bank BCA Syariah	2013	1,0000	0,60	3	0,0000	3	17	1,99284	0,1347
27	Bank BNI Syariah	2013	1,0000	0,60	4	0,0000	5	17	2,08040	0,2610
28	Bank Syariah Muamalat Indonesia	2014	0,8881	0,50	5	0,0000	3	3	2,41599	0,1516
29	Bank Syariah Mandiri	2014	1,0000	0,60	5	0,0000	6	3	2,64539	0,1294

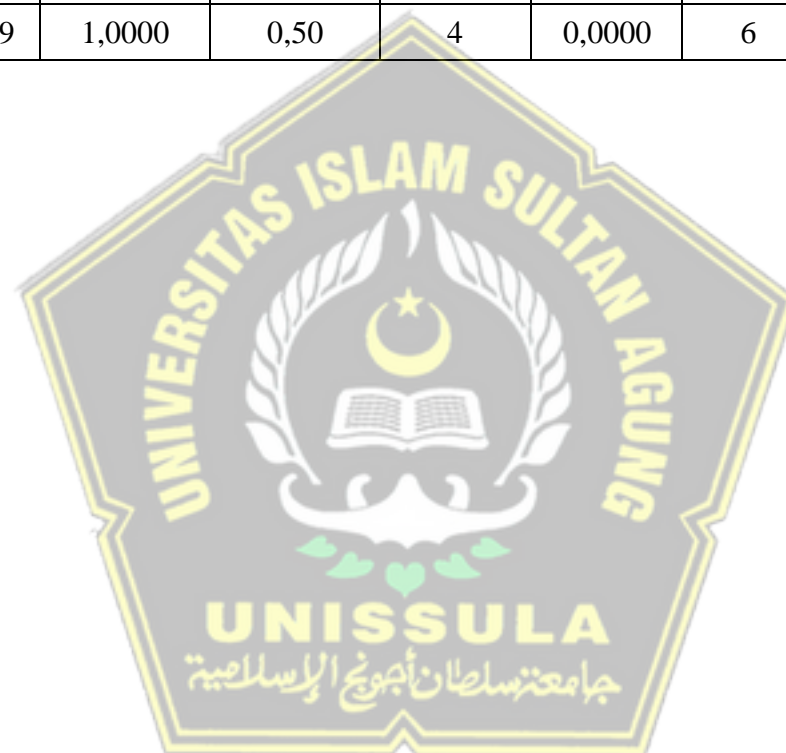
30	Bank Syariah Mega Indonesia	2014	1,0000	1,00	4	0,0000	3	3	2,85652	0,1835
31	Bank Syariah BRI	2014	1,0000	0,80	5	0,0000	4	2	3,01275	0,2757
32	Bank Syariah Bukopin	2014	0,9847	0,60	4	0,0097	2	11	3,18760	0,1608
33	Bank Panin Dubai Syariah	2014	0,7682	0,60	4	0,0000	3	16	3,32097	0,1437
34	Bank Victoria Syariah	2014	0,9999	1,00	4	0,0000	3	30	3,45136	0,0575
35	Bank BCA Syariah	2014	1,0000	0,60	3	0,0000	3	17	3,63535	0,1083
36	Bank BNI Syariah	2014	1,0000	0,60	4	0,0000	5	19	3,76407	0,1582
37	Bank Syariah Muamalat Indonesia	2015	0,8985	0,50	5	0,0000	3	3	1,00431	0,1566
38	Bank Syariah Mandiri	2015	1,0000	0,60	7	0,0000	5	3	1,28540	0,1404
39	Bank Syariah Mega Indonesia	2015	1,0000	1,00	4	0,0000	3	3	1,46858	0,1681
40	Bank Syariah BRI	2015	1,0000	0,60	5	0,0000	7	2	1,64119	0,2650
41	Bank Syariah Bukopin	2015	0,9873	0,50	4	0,0080	3	16	1,76253	0,1504
42	Bank Panin Dubai Syariah	2015	0,9136	0,60	4	0,0000	3	16	1,94871	0,1179
43	Bank Victoria Syariah	2015	0,9999	1,00	3	0,0000	3	12	1,96938	0,0806
44	Bank BCA Syariah	2015	1,0000	0,60	3	0,0000	3	15	1,84505	0,0905
45	Bank BNI Syariah	2015	1,0000	0,70	4	0,0000	4	15	1,90802	0,1438
46	Bank Syariah	2016	0,8985	0,50	7	0,0000	4	3	0,01674	0,1699

	Muamalat Indonesia									
47	Bank Syariah Mandiri	2016	1,0000	0,60	6	0,0000	6	3	0,75920	0,1425
48	Bank Syariah Mega Indonesia	2016	1,0000	1,00	3	0,0000	3	3	1,39938	0,1066
49	Bank Syariah BRI	2016	1,0000	0,60	5	0,0000	5	2	1,82579	0,3057
50	Bank Syariah Bukopin	2016	0,9892	0,50	4	0,0068	3	12	1,96491	0,1872
51	Bank Panin Dubai Syariah	2016	0,9093	0,50	3	0,0000	3	22	2,16996	0,1164
52	Bank Victoria Syariah	2016	0,9999	0,60	4	0,0000	3	13	2,15516	0,1428
53	Bank BCA Syariah	2016	1,0000	0,60	3	0,0000	3	14	2,17146	0,0840
54	Bank BNI Syariah	2016	1,0000	0,50	3	0,0000	4	13	2,41017	0,1655
55	Bank Syariah Muamalat Indonesia	2017	0,8881	0,50	7	0,0000	4	3	-0,44313	0,1618
56	Bank Syariah Mandiri	2017	1,0000	0,60	7	0,0000	7	3	-0,06244	0,1539
57	Bank Syariah Mega Indonesia	2017	1,0000	1,00	3	0,0000	3	2	0,28020	0,1851
58	Bank Syariah BRI	2017	1,0000	0,75	5	0,0000	5	2	0,36463	0,2885
59	Bank Syariah Bukopin	2017	0,9916	0,50	4	0,0053	3	14	0,32155	0,2139
60	Bank Panin Dubai Syariah	2017	0,8294	0,50	3	0,0000	3	27	0,48562	0,0758
61	Bank Victoria Syariah	2017	0,9999	0,60	4	0,0000	3	23	0,69470	0,1041
62	Bank BCA Syariah	2017	1,0000	0,60	3	0,0000	3	14	0,75425	0,1252

63	Bank BNI Syariah	2017	1,0000	0,70	4	0,0000	4	19	0,81645	0,1899
64	Bank Syariah Muamalat Indonesia	2018	0,8881	0,60	6	0,0000	3	3	0,19647	0,1652
65	Bank Syariah Mandiri	2018	1,0000	0,75	5	0,0000	7	3	0,47137	0,1472
66	Bank Syariah Mega Indonesia	2018	1,0000	1,00	3	0,0000	3	2	0,71365	0,1277
67	Bank Syariah BRI	2018	0,8167	0,75	5	0,0000	6	2	1,09676	0,3137
68	Bank Syariah Bukopin	2018	0,9916	0,50	4	0,0053	2	13	1,47008	0,2018
69	Bank Panin Dubai Syariah	2018	0,9195	0,60	3	0,0000	3	9	1,60856	0,0974
70	Bank Victoria Syariah	2018	0,9999	0,60	4	0,0000	4	16	1,78527	0,1303
71	Bank BCA Syariah	2018	1,0000	0,60	4	0,0000	3	14	1,95501	0,1095
72	Bank BNI Syariah	2018	1,0000	0,50	5	0,0000	3	26	2,15575	0,2384
73	Bank Syariah Muamalat Indonesia	2019	0,8881	0,60	5	0,0000	3	3	2,13616	0,1903
74	Bank Syariah Mandiri	2019	1,0000	0,75	6	0,0000	4	5	2,36512	0,1697
75	Bank Syariah Mega Indonesia	2019	1,0000	1,00	3	0,0000	3	2	2,68843	0,1252
76	Bank Syariah BRI	2019	0,8167	0,50	4	0,0000	5	2	2,97001	0,2755
77	Bank Syariah Bukopin	2019	0,9916	0,75	4	0,0053	2	14	3,13626	0,2036
78	Bank Panin Dubai Syariah	2019	0,9195	0,60	3	0,0000	3	12	3,34336	0,0524



79	Bank Victoria Syariah	2019	0,9999	0,60	4	0,0000	4	15	3,55026	0,0975
80	Bank BCA Syariah	2019	1,0000	0,60	4	0,0000	4	12	3,71476	0,1649
81	Bank BNI Syariah	2019	1,0000	0,50	4	0,0000	6	22	3,91163	0,2615





**Lampiran 3. Tabulasi Data Manajemen Laba**

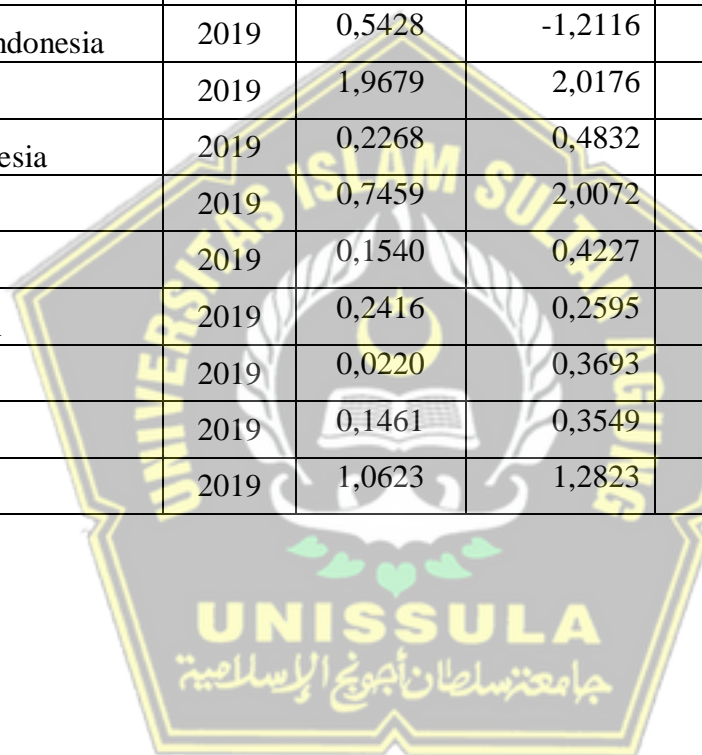
No.	Nama Bank	Tahun	LLP	NDLLP	DLLP
1	Bank Syariah Muamalat Indonesia	2011	0,4164	3,5422	-3,1258
2	Bank Syariah Mandiri	2011	0,9745	4,0685	-3,0940
3	Bank Syariah Mega Indonesia	2011	0,0848	0,5571	-0,4723
4	Bank Syariah BRI	2011	0,1384	1,8791	-1,7407
5	Bank Syariah Bukopin	2011	0,0263	0,3340	-0,3077
6	Bank Panin Dubai Syariah	2011	0,0070	0,3772	-0,3701
7	Bank Victoria Syariah	2011	0,0031	0,2118	-0,2086
8	Bank BCA Syariah	2011	0,0054	0,1087	-0,1033
9	Bank BNI Syariah	2011	0,1207	0,6231	-0,5024
10	Bank Syariah Muamalat Indonesia	2012	0,4417	-3,9629	4,4046
11	Bank Syariah Mandiri	2012	1,2619	3,0009	-1,7389
12	Bank Syariah Mega Indonesia	2012	0,1361	-1,1661	1,3023
13	Bank Syariah BRI	2012	0,2376	-0,9961	1,2337
14	Bank Syariah Bukopin	2012	0,0430	-0,3274	0,3704
15	Bank Panin Dubai Syariah	2012	0,0147	-0,1175	0,1322
16	Bank Victoria Syariah	2012	0,0082	0,0108	-0,0026

17	Bank BCA Syariah	2012	0,0090	0,0585	-0,0495
18	Bank BNI Syariah	2012	0,1188	-1,0046	1,1234
19	Bank Syariah Muamalat Indonesia	2013	0,6896	2,6366	-1,9471
20	Bank Syariah Mandiri	2013	1,5235	4,6975	-3,1740
21	Bank Syariah Mega Indonesia	2013	0,1674	1,1375	-0,9702
22	Bank Syariah BRI	2013	0,2498	1,4567	-1,2070
23	Bank Syariah Bukopin	2013	0,0629	-0,5420	0,6049
24	Bank Panin Dubai Syariah	2013	0,0240	0,2399	-0,2159
25	Bank Victoria Syariah	2013	0,0110	-0,0024	0,0134
26	Bank BCA Syariah	2013	0,0158	-0,0246	0,0404
27	Bank BNI Syariah	2013	0,1911	2,6419	-2,4507
28	Bank Syariah Muamalat Indonesia	2014	1,2488	0,2785	0,9702
29	Bank Syariah Mandiri	2014	1,7385	0,2576	1,4808
30	Bank Syariah Mega Indonesia	2014	0,1545	-0,2434	0,3979
31	Bank Syariah BRI	2014	0,2767	0,3629	-0,0862
32	Bank Syariah Bukopin	2014	0,0608	0,1324	-0,0716
33	Bank Panin Dubai Syariah	2014	0,0575	-0,0315	0,0891
34	Bank Victoria Syariah	2014	0,0340	0,1064	-0,0724

35	Bank BCA Syariah	2014	0,0191	0,2058	-0,1867
36	Bank BNI Syariah	2014	0,2543	0,9331	-0,6788
37	Bank Syariah Muamalat Indonesia	2015	1,6727	-1,8840	3,5567
38	Bank Syariah Mandiri	2015	1,7970	-0,1547	1,9516
39	Bank Syariah Mega Indonesia	2015	0,7904	-0,5790	1,3694
40	Bank Syariah BRI	2015	0,3700	-0,7191	1,0891
41	Bank Syariah Bukopin	2015	0,0685	-0,6917	0,7601
42	Bank Panin Dubai Syariah	2015	0,0960	-0,7560	0,8520
43	Bank Victoria Syariah	2015	0,0606	-0,7266	0,7872
44	Bank BCA Syariah	2015	0,0397	-0,4975	0,5372
45	Bank BNI Syariah	2015	0,3793	0,1005	0,2787
46	Bank Syariah Muamalat Indonesia	2016	1,4522	-0,2832	1,7354
47	Bank Syariah Mandiri	2016	1,8356	1,8332	0,0023
48	Bank Syariah Mega Indonesia	2016	0,5434	-1,0638	1,6072
49	Bank Syariah BRI	2016	0,4922	0,2252	0,2669
50	Bank Syariah Bukopin	2016	0,0972	-0,9187	1,0160
51	Bank Panin Dubai Syariah	2016	0,0855	0,0637	0,0218
52	Bank Victoria Syariah	2016	0,0424	-0,3110	0,3534

53	Bank BCA Syariah	2016	0,0435	-0,2257	0,2691
54	Bank BNI Syariah	2016	0,5546	0,7924	-0,2378
55	Bank Syariah Muamalat Indonesia	2017	1,1614	1,6370	-0,4756
56	Bank Syariah Mandiri	2017	1,9297	0,7751	1,1546
57	Bank Syariah Mega Indonesia	2017	0,1601	0,2419	-0,0818
58	Bank Syariah BRI	2017	0,5905	0,4053	0,1852
59	Bank Syariah Bukopin	2017	0,2283	0,5322	-0,3039
60	Bank Panin Dubai Syariah	2017	0,5597	0,4121	0,1476
61	Bank Victoria Syariah	2017	0,0162	0,4617	-0,4456
62	Bank BCA Syariah	2017	0,0648	0,4612	-0,3964
63	Bank BNI Syariah	2017	0,5815	1,1506	-0,5691
64	Bank Syariah Muamalat Indonesia	2018	1,0127	1,4832	-0,4705
65	Bank Syariah Mandiri	2018	2,2446	0,5012	1,7434
66	Bank Syariah Mega Indonesia	2018	0,1977	0,4309	-0,2332
67	Bank Syariah BRI	2018	0,5577	0,1998	0,3579
68	Bank Syariah Bukopin	2018	0,1567	0,4072	-0,2506
69	Bank Panin Dubai Syariah	2018	0,2521	0,5597	-0,3076
70	Bank Victoria Syariah	2018	0,0152	0,4447	-0,4296

71	Bank BCA Syariah	2018	0,0754	0,3845	-0,3092
72	Bank BNI Syariah	2018	0,8046	0,0278	0,7768
73	Bank Syariah Muamalat Indonesia	2019	0,5428	-1,2116	1,7544
74	Bank Syariah Mandiri	2019	1,9679	2,0176	-0,0497
75	Bank Syariah Mega Indonesia	2019	0,2268	0,4832	-0,2564
76	Bank Syariah BRI	2019	0,7459	2,0072	-1,2613
77	Bank Syariah Bukopin	2019	0,1540	0,4227	-0,2688
78	Bank Panin Dubai Syariah	2019	0,2416	0,2595	-0,0179
79	Bank Victoria Syariah	2019	0,0220	0,3693	-0,3473
80	Bank BCA Syariah	2019	0,1461	0,3549	-0,2088
81	Bank BNI Syariah	2019	1,0623	1,2823	-0,2200



## Lampiran 4. Hasil Olah Data

### 1. Hasil Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan_institusional	81	,77	1,00	,9718	,05450
Komisaris_independen	81	,50	1,00	,6593	,16434
ukuran_dewan_direksi	81	3,00	7,00	4,1605	1,05424
kepemilikan_manajerial	81	,00	,02	,0011	,00353
komite_audit	81	2,00	7,00	3,6296	1,14504
dewan_pengawas_syariah	81	2,00	30,00	10,1235	7,48395
ukuran_perusahaan	81	-,44	4,72	2,3733	1,32747
leverage	81	,03	,92	,1836	,13280
DLLP	81	-3,17	4,40	,0595	1,20970
Valid N (listwise)	81				

### 2. Hasil Uji Normalitas ke – 1

#### One-Sample Kolmogorov-Smirnov Test

Unstandardized

Residual

N		81
Normal Parameters <sup>a,b</sup>	Mean	,0000000

	Std. Deviation	1,16705454
Most Extreme Differences	Absolute	,139
	Positive	,082
	Negative	-,139
Test Statistic		,139
Asymp. Sig. (2-tailed)		,001 <sup>a</sup>

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

### 3. Uji Normalitas ke – 2

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		37
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,35095733
Most Extreme Differences	Absolute	,110
	Positive	,062
	Negative	-,110
Test Statistic		,110
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>



- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance.

#### 4. Uji Multikolinearitas

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

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	2,929	1,545		1,896	,068		
	SQRT_KEP_INSTITUSI ONAL	-,269	,510	-,092	-,527	,602	,649	1,540
	SQRT_KOM_INDEPEN DEN	-,427	,979	-,089	-,436	,666	,482	2,076
	SQRT_UK_DEWAN_DI REKSI	-,148	,403	-,082	-,368	,715	,400	2,497
	SQRT_KEP_MANAJER IAL	1,337	2,731	,098	,489	,628	,498	2,009
	SQRT_KOMITE_AUDIT	-,661	,314	-,476	-2,106	,044	,389	2,568
	SQRT_DPS	-,221	,086	-,602	-2,570	,016	,363	2,757

SQRT_UK_PERUSAHAAN	,512	,273	,496	1,876	,071	,284	3,519
SQRT_LEVERAGE	-,730	,724	-,186	-1,009	,322	,588	1,699

a. Dependent Variable: SQRT\_DLLP

### 5. Uji Heterokedastisitas – Uji Glejser

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,984	,822		1,197	,242
	SQRT_KEP_INSTITUSIONAL	-,138	,272	-,106	-,508	,615
	SQRT_KOM_INDEPENDENSI	-,398	,521	-,185	-,765	,451
	SQRT_UK_DEWAN_DIREKSI	-,280	,214	-,346	-1,307	,202
	SQRT_KEP_MANAJERIAL	-1,327	1,454	-,217	-,913	,369
	SQRT_KOMITE_AUDIT	,038	,167	,061	,227	,822
	SQRT_DPS	-,035	,046	-,215	-,771	,447
	SQRT_UK_PERUSAHAAN	,145	,145	,313	,997	,327
	SQRT_LEVERAGE	,075	,385	,043	,195	,847

a. Dependent Variable: ABS\_RES

## 6. Uji Autokerolesi – Durbin Watson

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,665 <sup>a</sup>	,442	,283	,39795	2,156

a. Predictors: (Constant), SQRT\_LEVERAGE, SQRT\_KOMITE\_AUDIT, SQRT\_KOM\_INDEPENDEN, SQRT KEP\_INSTITUSIONAL, SQRT\_UK\_DEWAN\_DIREKSI, SQRT KEP\_MANAJERIAL, SQRT\_DPS, SQRT\_UK\_PERUSAHAAN

b. Dependent Variable: SQRT\_DLLP

## 7. Analisis Regresi Linear Berganda

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

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,929	1,545		1,896	,068
	SQRT KEP_INSTITUSIONAL	-,269	,510	-,092	-,527	,602
	SQRT_KOM_INDEPENDEN	-,427	,979	-,089	-,436	,666

SQRT_UK_DEWAN_DIREK SI	-,148	,403	-,082	-,368	,715
SQRT KEP MANAJERIAL	1,337	2,731	,098	,489	,628
SQRT_KOMITE_AUDIT	-,661	,314	-,476	-2,106	,044
SQRT_DPS	-,221	,086	-,602	-2,570	,016
SQRT_UK_PERUSAHAAN	,512	,273	,496	1,876	,071
SQRT_LEVERAGE	-,730	,724	-,186	-1,009	,322

a. Dependent Variable: SQRT\_DLLP

## 8. Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,665 <sup>a</sup>	,442	,283	,39795

a. Predictors: (Constant), SQRT\_LEVERAGE, SQRT\_KOMITE\_AUDIT, SQRT\_KOM\_INDEPENDEN, SQRT KEP INSTITUSIONAL, SQRT\_UK\_DEWAN\_DIREKSI, SQRT KEP MANAJERIAL, SQRT\_DPS, SQRT\_UK\_PERUSAHAAN

## 9. Uji Anova ( Uji F )

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,519	8	,440	2,778	,021 <sup>b</sup>
	Residual	4,434	28	,158		
	Total	7,953	36			

a. Dependent Variable: SQRT\_DLLP

b. Predictors: (Constant), SQRT\_LEVERAGE, SQRT\_KOMITE\_AUDIT, SQRT\_KOM\_INDEPENDEN, SQRT KEP\_INSTITUSIONAL, SQRT\_UK\_DEWAN\_DIREKSI, SQRT KEP\_MANAJERIAL, SQRT\_DPS, SQRT\_UK\_PERUSAHAAN

## 10. Uji Parsial ( *t-test* )

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

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	2,929	1,545		1,896	,068
	SQRT KEP_INSTITUSIONAL	-,269	,510	-,092	-,527	,602
	SQRT_KOM_INDEPENDEN	-,427	,979	-,089	-,436	,666
	SQRT_UK_DEWAN_DIREKSI	-,148	,403	-,082	-,368	,715
	SQRT KEP_MANAJERIAL	1,337	2,731	,098	,489	,628
	SQRT_KOMITE_AUDIT	-,661	,314	-,476	-2,106	,044

SQRT_DPS	-,221	,086	-,602	-2,570	,016
SQRT_UK_PERUSAHAAN	,512	,273	,496	1,876	,071
SQRT_LEVERAGE	-,730	,724	-,186	-1,009	,322

a. Dependent Variable: SQRT\_DLLP

