



Lampiran 1 Tabulasi Data Semua Variabel

No	Kode	Tahun	COE	KOMIND	KOMAUD	KUALAUD
1	BBCA	2017	-0.709	0.600	21.000	1.000
2	BBCA	2018	-0.719	0.600	22.000	1.000
3	BBCA	2019	-0.756	0.600	21.000	1.000
4	BBCA	2020	-0.771	0.600	23.000	1.000
5	BBNI	2017	-0.321	0.500	23.000	1.000
6	BBNI	2018	-0.234	0.444	23.000	1.000
7	BBNI	2019	-0.207	0.556	21.000	1.000
8	BBNI	2020	0.076	0.600	17.000	1.000
9	BBRI	2017	-0.553	0.556	15.000	1.000
10	BBRI	2018	-0.513	0.625	16.000	1.000
11	BBRI	2019	-0.581	0.500	18.000	1.000
12	BBRI	2020	-0.554	0.600	24.000	1.000
13	BBTN	2017	-0.353	0.625	8.000	1.000
14	BBTN	2018	-0.106	0.556	5.000	1.000
15	BBTN	2019	0.071	0.500	70.000	1.000
16	BBTN	2020	0.182	0.333	23.000	1.000
17	BDMN	2017	-0.353	0.500	7.000	1.000
18	BDMN	2018	-0.369	0.500	6.000	1.000
19	BDMN	2019	0.203	0.500	6.000	1.000
20	BDMN	2020	0.471	0.500	12.000	1.000
21	BGTG	2017	0.212	0.750	7.000	1.000
22	BGTG	2018	0.242	0.667	10.000	1.000
23	BGTG	2019	0.550	0.667	8.000	0.000
24	BGTG	2020	0.391	0.667	5.000	0.000
25	BINA	2017	-0.554	0.667	5.000	1.000
26	BINA	2018	-0.336	0.667	7.000	1.000
27	BINA	2019	-0.475	0.667	5.000	1.000
28	BINA	2020	-0.678	0.667	4.000	1.000
29	BJTM	2017	-0.576	0.400	6.000	0.000
30	BJTM	2018	-0.526	0.500	6.000	0.000
31	BJTM	2019	-0.489	0.500	8.000	0.000
32	BJTM	2020	-0.442	0.500	8.000	0.000
33	BMRI	2017	-0.478	0.556	23.000	1.000
34	BMRI	2018	-0.383	0.556	21.000	1.000
35	BMRI	2019	-0.369	0.500	18.000	1.000
36	BMRI	2020	-0.248	0.500	21.000	1.000

37	BNBA	2017	1.351	0.667	7.000	1.000
38	BNBA	2018	1.407	0.667	9.000	1.000
39	BNBA	2019	1.096	0.667	8.000	1.000
40	BNBA	2020	0.771	0.667	7.000	1.000
41	BNII	2017	0.275	0.500	15.000	1.000
42	BNII	2018	0.715	0.500	11.000	1.000
43	BNII	2019	0.780	0.500	20.000	1.000
44	BNII	2020	0.095	0.500	21.000	1.000
45	BNLI	2017	0.279	0.500	11.000	1.000
46	BNLI	2018	0.367	0.500	12.000	1.000
47	BNLI	2019	-0.302	0.500	10.000	1.000
48	BNLI	2020	-0.573	0.500	11.000	1.000
49	BSIM	2017	-0.639	0.667	6.000	0.000
50	BSIM	2018	-0.425	0.667	7.000	0.000
51	BSIM	2019	-0.378	0.667	7.000	0.000
52	BSIM	2020	-0.300	0.667	8.000	0.000
53	BTPN	2017	0.333	0.600	8.000	1.000
54	BTPN	2018	0.056	0.600	9.000	1.000
55	BTPN	2019	0.255	0.600	18.000	1.000
56	BTPN	2020	0.407	0.600	29.000	1.000
57	MCOR	2017	-0.288	0.600	12.000	1.000
58	MCOR	2018	0.099	0.500	19.000	1.000
59	MCOR	2019	-0.414	0.500	12.000	1.000
60	MCOR	2020	0.157	0.500	25.000	1.000
61	MEGA	2017	-0.369	0.400	19.000	1.000
62	MEGA	2018	-0.537	0.500	18.000	1.000
63	MEGA	2019	-0.581	0.600	15.000	0.000
64	MEGA	2020	-0.557	0.600	14.000	0.000
65	NISP	2017	0.074	0.625	23.000	1.000
66	NISP	2018	0.395	0.625	22.000	1.000
67	NISP	2019	0.535	0.667	20.000	1.000
68	NISP	2020	0.719	0.625	20.000	1.000
69	SDRA	2017	0.135	0.750	12.000	1.000
70	SDRA	2018	0.246	0.750	12.000	1.000
71	SDRA	2019	0.368	0.750	12.000	1.000
72	SDRA	2020	0.613	0.750	12.000	1.000

Lampiran 2 Tabulasi Data *Cost of Equity Capital*

No	Kode Saham	Tahun	Bt (Nilai buku)	xt+1 (Laba per lembar saham next year)	Pt (Harga saham)	r
1	BBCA	2017	5,329.614	1,049.00	21,900	-0.709
2		2018	6,155.075	1,159.00	26,000	-0.719
3		2019	7,063.196	1,100.00	33,425	-0.756
4		2020	7,491.975	255.00	33,850	-0.771
5	BBNI	2017	5,918.592	805.00	9,900	-0.321
6		2018	5,918.592	825.00	8,800	-0.234
7		2019	6,052.565	176.00	7,850	-0.207
8		2020	6,058.926	585.00	6,175	0.076
9	BBRI	2017	1,362.087	264.66	3,640	-0.553
10		2018	1,502.080	281.00	3,660	-0.513
11		2019	1,692.675	151.00	4,400	-0.581
12		2020	1,620.739	224.00	4,170	-0.554
13	BBTN	2017	2,045.650	265.00	3,570	-0.353
14		2018	2,251.223	20.00	2,540	-0.106
15		2019	2,250.821	151.00	2,120	0.071
16		2020	1,887.426	224.00	1,725	0.182
17	BDMN	2017	4,086.970	409.21	6,950	-0.353
18		2018	4,375.731	416.78	7,600	-0.369
19		2019	4,646.931	103.10	3,950	0.203
20		2020	4,458.512	160.96	3,140	0.471
21	BGTG	2017	100.076	0.50	83	0.212
22		2018	100.778	1.06	82	0.242
23		2019	102.013	0.29	66	0.550
24		2020	101.935	0.97	74	0.391
25	BINA	2017	441.902	2.02	995	-0.554
26		2018	443.322	1.26	670	-0.336
27		2019	448.109	3.43	860	-0.475
28		2020	215.257	7.03	690	-0.678
29	BJTM	2017	217.113	84.15	710	-0.576
30		2018	235.332	91.80	690	-0.526
31		2019	250.599	99.16	685	-0.489
32		2020	277.915	101.43	680	-0.442
33	BMRI	2017	3,642.989	536.04	8,000	-0.478
34		2018	3,963.435	588.90	7,375	-0.383
35		2019	4,479.311	367.04	7,675	-0.369
36		2020	4,152.773	601.06	6,325	-0.248
37	BNBA	2017	589.969	40.22	268	1.351

38		2018	647.080	22.15	278	1.407
39		2019	659.591	15.17	322	1.096
40		2020	653.414	16.04	378	0.771
41	BNII	2017	306.657	30.00	264	0.275
42		2018	329.209	24.18	206	0.715
43		2019	350.126	16.62	206	0.780
44		2020	357.194	21.58	346	0.095
45	BNLI	2017	767.070	32.00	625	0.279
46		2018	800.633	54.00	625	0.367
47		2019	857.168	26.00	1,265	-0.302
48		2020	1,250.643	39.00	3,020	-0.573
49	BSIM	2017	314.930	2.56	880	-0.639
50		2018	315.725	0.34	550	-0.425
51		2019	357.704	6.00	585	-0.378
52		2020	346.862	6.75	505	-0.300
53	BTPN	2017	2,945.197	334.00	2,460	0.333
54		2018	3,309.224	324.00	3,440	0.056
55		2019	3,862.094	217.00	3,250	0.255
56		2020	4,045.285	331.00	3,110	0.407
57	MCOR	2017	146.938	5.40	214	-0.288
58		2018	151.289	4.75	142	0.099
59		2019	73.705	1.91	129	-0.414
60		2020	158.670	2.09	139	0.157
61	MEGA	2017	1,876.082	230.00	3,340	-0.369
62		2018	1,979.196	288.00	4,900	-0.537
63		2019	2,231.755	432.00	6,350	-0.581
64		2020	2,614.695	576.00	7,200	-0.557
65	NISP	2017	1,898.808	114.97	1,875	0.074
66		2018	1,064.630	128.10	855	0.395
67		2019	1,205.685	91.59	845	0.535
68		2020	1,300.019	109.81	820	0.719
69	SDRA	2017	927.985	81.75	890	0.135
70		2018	995.372	75.95	860	0.246
71		2019	1,053.893	81.45	830	0.368
72		2020	1,104.855	88.89	740	0.613

Sumber : Data diolah

Lampiran 3 Tabulasi Data Komisaris Independen (KOMIND)

No	Kode Saham	Tahun	Jumlah Dewan Komisaris Independen	Jumlah Dewan Komisaris	Komisaris Independen
1	BBCA	2017	3	5	0.600
2		2018	3	5	0.600
3		2019	3	5	0.600
4		2020	3	5	0.600
5	BBNI	2017	4	8	0.500
6		2018	4	9	0.444
7		2019	5	9	0.556
8		2020	6	10	0.600
9	BBRI	2017	5	9	0.556
10		2018	5	8	0.625
11		2019	4	8	0.500
12		2020	6	10	0.600
13	BBTN	2017	5	8	0.625
14		2018	5	9	0.556
15		2019	3	6	0.500
16		2020	2	6	0.500
17	BDMN	2017	4	8	0.500
18		2018	4	8	0.500
19		2019	4	8	0.500
20		2020	4	8	0.500
21	BGTG	2017	3	4	0.750
22		2018	2	3	0.667
23		2019	2	3	0.667
24		2020	2	3	0.667
25	BINA	2017	2	3	0.667
26		2018	2	3	0.667
27		2019	2	3	0.667
28		2020	2	3	0.667
29	BJTM	2017	2	5	0.400
30		2018	2	4	0.500
31		2019	3	6	0.500
32		2020	3	6	0.500
33	BMRI	2017	5	9	0.556
34		2018	5	9	0.556
35		2019	4	8	0.500
36		2020	5	10	0.500

37	BNBA	2017	2	3	0.667
39		2018	2	3	0.667
39		2019	2	3	0.667
40		2020	2	3	0.667
41	BNII	2017	3	6	0.500
42		2018	3	6	0.500
43		2019	3	6	0.500
44		2020	3	6	0.500
45	BNLI	2017	4	8	0.500
46		2018	4	8	0.500
47		2019	4	8	0.500
48		2020	4	8	0.500
49	BSIM	2017	2	3	0.667
50		2018	2	3	0.667
51		2019	2	3	0.667
52		2020	2	3	0.667
53	BTPN	2017	3	5	0.600
54		2018	3	5	0.600
55		2019	3	5	0.600
56		2020	3	5	0.600
57	MCOR	2017	3	5	0.600
58		2018	2	4	0.500
59		2019	2	4	0.500
60		2020	2	4	0.500
61	MEGA	2017	2	5	0.400
62		2018	3	6	0.500
63		2019	3	5	0.600
64		2020	3	5	0.600
65	NISP	2017	5	8	0.625
66		2018	5	8	0.625
67		2019	6	9	0.667
68		2020	5	8	0.625
69	SDRA	2017	3	4	0.750
70		2018	3	4	0.750
71		2019	3	4	0.750
72		2020	3	4	0.750

Sumber : Data diolah

Lampiran 4 Tabulasi Data Frekuensi Pertemuan Komite Audit

No	Kode	Jumlah Rapat Komite Audit			
		2017	2018	2019	2020
1	BBCA	21	22	21	23
2	BBNI	23	23	21	17
3	BBRI	15	16	18	24
4	BBTN	8	5	70	23
5	BDMN	7	6	6	12
6	BGTG	7	10	8	5
7	BINA	5	7	5	4
8	BJTM	6	6	8	8
9	BMRI	23	21	18	21
10	BNBA	7	9	8	7
11	BNII	15	11	20	21
12	BNLI	11	12	10	11
13	BSIM	6	7	7	8
14	BTPN	8	9	18	29
15	MCOR	12	19	12	25
16	MEGA	19	18	15	14
17	NISP	23	22	20	20
18	SDRA	12	12	12	12

Sumber : Data diolah

Lampiran 5 Tabulasi Data Kualitas Audit

No	Kode	Nama Perusahaan	Big Four / Non Big Four			
			2017	2018	2019	2020
1	BBCA	Bank Central Asia Tbk	1	1	1	1
2	BBNI	Bank Negara Indonesia Tbk	1	1	1	1
3	BBRI	Bank Rakyat Indonesia (Persero) Tbk	1	1	1	1
4	BBTN	Bank Tabungan Negara (Persero) Tbk	1	1	1	1
5	BDMN	Bank Danamon Indonesia Tbk	1	1	1	1
6	BGTG	PT Bank Ganesha Tbk.	1	1	0	0
7	BINA	PT Bank Ina Perdana Tbk.	1	1	1	1
8	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	0	0	0	0
9	BMRI	Bank Mandiri (Persero) Tbk	1	1	1	1
10	BNBA	Bank Bumi Arta Tbk	1	1	1	1
11	BNII	PT Bank Maybank Indonesia Tbk	1	1	1	1
12	BNLI	Bank Permata Tbk	1	1	1	1
13	BSIM	Bank Sinarmas Tbk	0	0	0	0
14	BTPN	Bank Tabungan Pensiunan Nasional Tbk	1	1	1	1
15	MCOR	PT Bank China Construction Bank Indonesia Tbk	1	1	1	1
16	MEGA	Bank Mega Tbk	1	1	0	0
17	NISP	Bank OCBC NISP Tbk	1	1	1	1
18	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	1	1	1	1

Sumber : Data diolah

Lampiran 6 Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
COE	72	-.771	1.407	-.05681	.515532
KOMIND	72	.333	.750	.57922	.090513
KOMAUD	72	4.000	70.000	14.50000	9.337189
KUALAUD	72	.000	1.000	.83333	.375293
Valid N (listwise)	72				

Lampiran 7 Uji Normalitas

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.48287064
	Absolute	.089
Most Extreme Differences	Positive	.089
	Negative	-.043
Kolmogorov-Smirnov Z		.089
Asymp. Sig. (2-tailed)		.200

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 8 Uji Multikolinieritas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
(Constant)	-1.124	.442		-2.546	.013			
1	KOMIND	1.374	.674	.241	2.038	.045	.920	1.086
	KOMAUD	-.002	.007	-.044	-.356	.723	.838	1.194
	KUALAUD	.368	.164	.268	2.247	.028	.906	1.104

a. Dependent Variable: COE

Lampiran 9 Uji Autokolerasi

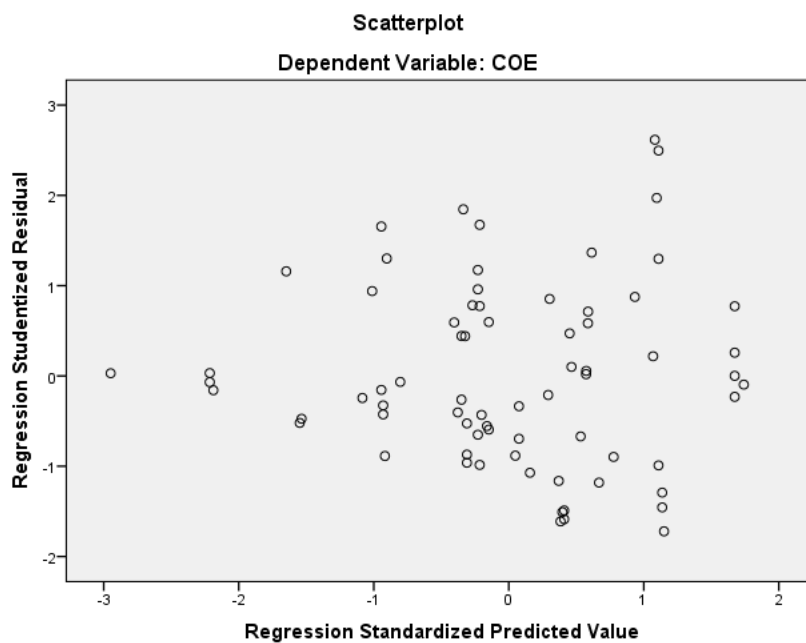
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.350 ^a	.123	.084	.493407	.123	3.170	3	68	.030	.734

a. Predictors: (Constant), KUALAUD, KOMIND, KOMAUD

b. Dependent Variable: COE

Lampiran 10 Uji Heteroskedastisitas



Lampiran 11 Uji Koefisien Determinan (R²)

Model	R	R Square	Adjusted R Square
1	.350 ^a	.123	.084

Lampiran 12 Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2.315	3	.772	3.170	.030 ^b
Residual	16.555	68	.243		
Total	18.870	71			

a. Dependent Variable: COE

b. Predictors: (Constant), KUALAUD, KOMIND, KOMAUD

Lampiran 13 Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-1.124	.442		-2.546	.013		
KOMIND	1.374	.674	.241	2.038	.045	.920	1.086
KOMAUD	-.002	.007	-.044	-.356	.723	.838	1.194
KUALAUD	.368	.164	.268	2.247	.028	.906	1.104

a. Dependent Variable: COE