

LAMPIRAN

Lampiran 01. Daftar Perusahaan Sampel

NO	Kode	Nama Perusahaan
1	INTP	Indocement Tunggal Prakasa Tbk
2	SMCB	Solusi Bangun Indonesia Tbk
3	WSBP	Waskita Beton Precast Tbk
4	WTON	Wijaya Karya Beton Tbk
5	GGRP	Gunung Raja Paksi Tbk
6	ISSP	Steel Pipe Industry of Indonesia Tbk
7	BRPT	Barito Pasific Tbk
8	TPIA	Chandra Asri Petrochemical
9	IMPC	Impack Pratama Industri Tbk
10	CPIN	Charoen Pokphand Indonesia Tbk
11	JPFA	Japfa Comfeed Indonesia Tbk
12	INRU	Toba Pulp Lestari Tbk
13	GMFI	Garuda Maintenance Facility Aero Asia Tbk
14	ASII	Astra International Tbk
15	BRAM	Indo Kordsa Tbk
16	SMSM	Selamat Sempurna Tbk
17	PBRX	Pan Brothers Tbk
18	AISA	Tiga Pilar Sejahtera Food Tbk
19	DMND	Diamond Food Indonesia Tbk
20	INAF	Indofarma Tbk
21	KAEF	Kimia Farma Tbk
22	KLBF	Kalbe Farma Tbk
23	MERK	Merck Indonesia Tbk
24	SIDO	Industri Jamu dan Farmasi Sido Tbk
25	UNVR	Unilever Indonesia Tbk

Lampiran 02. Tabulasi Data

No	Kode Perusahaan	Tahun	Y	X1	X2	X3	Z
1	INTP	2020	0.2660	0.5100	4.0000	2.0000	6.0000
1	INTP	2021	0.4255	0.5289	4.0000	2.0000	7.0000
1	INTP	2022	0.4362	0.5472	3.7500	2.0000	7.0000
1	INTP	2023	0.5106	0.5472	6.0000	2.0000	7.0000
2	SMCB	2020	0.4239	0.9831	5.7450	1.4000	3.0000
2	SMCB	2021	0.4681	0.9856	6.0000	1.4000	6.0000

2	SMCB	2022	0.4787	0.9857	5.0000	1.4000	4.0000
2	SMCB	2023	0.5213	0.9866	5.0000	1.4000	3.0000
3	WSBP	2020	0.3191	0.6000	16.0740	1.0000	5.0000
3	WSBP	2021	0.2872	0.6000	26.1450	0.8000	5.0000
3	WSBP	2022	0.2766	0.6000	23.3330	1.2000	4.0000
3	WSBP	2023	0.4516	0.3274	26.9732	0.4000	5.0000
4	WTON	2020	0.2447	0.6686	4.0000	1.0000	5.0000
4	WTON	2021	0.2872	0.6666	7.0000	1.4000	4.0000
4	WTON	2022	0.4043	0.6612	9.0000	0.4000	5.0000
4	WTON	2023	0.4894	0.6573	4.0000	0.4000	5.0000
5	GGRP	2020	0.0532	0.1387	4.0000	0.4000	5.0000
5	GGRP	2021	0.1915	0.1387	9.0000	0.6000	5.0000
5	GGRP	2022	0.0851	0.1389	11.0000	0.4000	3.0000
5	GGRP	2023	0.3298	0.1389	9.0000	1.2000	3.0000
6	ISSP	2020	0.1702	0.5690	6.0000	1.0000	4.0000
6	ISSP	2021	0.1596	0.6369	4.0000	0.6000	4.0000
6	ISSP	2022	0.6383	0.6398	2.0000	1.0000	5.0000
6	ISSP	2023	0.6489	0.6398	2.0000	0.8000	4.0000
7	BRPT	2020	0.0957	0.0155	4.0000	1.6000	4.0000
7	BRPT	2021	0.0851	0.0154	4.0000	1.0000	4.0000
7	BRPT	2022	0.1383	0.0155	5.0000	1.8000	4.0000
7	BRPT	2023	0.1383	0.0138	4.0000	1.2000	4.0000
8	TPIA	2020	0.2234	0.7720	5.6600	1.4000	7.0000
8	TPIA	2021	0.3723	0.8412	6.0000	1.4000	14.0000
8	TPIA	2022	0.7234	0.8412	9.3333	1.4000	15.0000
8	TPIA	2023	0.8085	0.8412	6.0200	1.4000	15.0000
9	IMPC	2020	0.2979	0.8998	4.0000	1.0000	2.0000
9	IMPC	2021	0.2340	0.8910	4.0000	0.4000	2.0000
9	IMPC	2022	0.4255	0.8736	4.0000	0.6000	3.0000
9	IMPC	2023	0.5957	0.8776	4.0000	1.2000	2.0000
10	CPIN	2020	0.2447	0.5553	25.0000	1.0000	3.0000
10	CPIN	2021	0.1809	0.5553	26.0000	1.2000	3.0000
10	CPIN	2022	0.2660	0.5553	33.3328	1.4000	3.0000
10	CPIN	2023	0.2979	0.5553	10.6064	1.2000	4.0000
11	JPFA	2020	0.5745	0.5447	8.0000	1.2000	5.0000
11	JPFA	2021	0.5957	0.5500	8.0000	1.2000	3.0000
11	JPFA	2022	0.4574	0.5543	5.0000	1.2000	4.0000
11	JPFA	2023	0.4787	0.5543	7.0000	1.2000	4.0000
12	INRU	2020	0.1170	0.9242	9.0000	1.6000	3.0000
12	INRU	2021	0.1170	0.9242	11.0000	1.6000	4.0000
12	INRU	2022	0.3723	0.9242	8.0000	1.6000	4.0000
12	INRU	2023	0.3723	0.9242	7.0000	1.6000	4.0000
13	GMFI	2020	0.3085	0.0090	7.0000	1.6000	5.0000

13	GMFI	2021	0.3298	0.0090	9.7250	1.6000	5.0000
13	GMFI	2022	0.3404	0.0090	7.0000	2.0000	5.0000
13	GMFI	2023	0.1915	0.0090	7.0000	1.6000	5.0000
14	ASII	2020	0.2979	0.5011	4.0000	2.0000	5.0000
14	ASII	2021	0.3830	0.5011	4.0000	2.0000	10.0000
14	ASII	2022	0.4894	0.5011	5.0000	2.0000	10.0000
14	ASII	2023	0.4468	0.5011	5.0000	2.0000	10.0000
15	BRAM	2020	0.3191	0.0783	5.0000	1.6000	5.0000
15	BRAM	2021	0.4255	0.0783	6.0000	1.6000	5.0000
15	BRAM	2022	0.4362	0.0783	6.0000	1.6000	5.0000
15	BRAM	2023	0.4194	0.0783	7.0000	1.0000	5.0000
16	SMSM	2020	0.2447	0.5813	7.0000	2.0000	2.0000
16	SMSM	2021	0.2553	0.5813	7.0000	2.0000	2.0000
16	SMSM	2022	0.2234	0.5054	7.0000	2.0000	2.0000
16	SMSM	2023	0.2766	0.5054	8.0000	1.4000	2.0000
17	PBRX	2020	0.6383	0.5093	10.0000	1.4000	3.0000
17	PBRX	2021	0.6277	0.5094	10.0000	1.4000	3.0000
17	PBRX	2022	0.6383	0.4599	10.0000	1.6000	3.0000
17	PBRX	2023	0.6383	0.4925	10.0000	0.6000	4.0000
18	AISA	2020	0.2021	0.5684	3.0000	1.2000	6.0000
18	AISA	2021	0.4468	0.6361	4.0000	1.2000	6.0000
18	AISA	2022	0.4574	0.7306	4.0000	1.2000	5.0000
18	AISA	2023	0.5213	0.7353	4.0000	1.2000	4.0000
19	DMND	2020	0.3511	0.1999	4.0000	1.4000	5.0000
19	DMND	2021	0.3723	0.1999	6.0000	1.8000	5.0000
19	DMND	2022	0.3830	0.1999	5.0000	1.8000	6.0000
19	DMND	2023	0.3617	0.1999	6.0000	1.8000	5.0000
20	INAF	2020	0.1915	0.8801	12.0000	1.0000	5.0000
20	INAF	2021	0.1915	0.8801	11.0000	1.2000	4.0000
20	INAF	2022	0.1915	0.8801	12.0000	1.2000	4.0000
20	INAF	2023	0.2447	0.8801	12.0000	1.2000	4.0000
21	KAEF	2020	0.2340	0.9446	34.0000	1.6000	5.0000
21	KAEF	2021	0.3404	0.9447	28.0000	1.6000	6.0000
21	KAEF	2022	0.3298	0.9447	15.0000	1.6000	6.0000
21	KAEF	2023	0.4787	0.9426	14.0000	1.6000	7.0000
22	KLBF	2020	0.3085	0.5706	4.0000	2.0000	7.0000
22	KLBF	2021	0.3723	0.5791	6.0000	2.0000	7.0000
22	KLBF	2022	0.4468	0.5769	8.0000	2.0000	7.0000
22	KLBF	2023	0.4894	0.5799	7.0000	2.0000	6.0000
23	MERK	2020	0.5319	0.8665	4.0000	1.8000	2.0000
23	MERK	2021	0.3298	0.8665	4.0000	1.8000	2.0000
23	MERK	2022	0.3617	0.8665	4.0000	1.8000	2.0000
23	MERK	2023	0.3085	0.8665	6.0000	1.8000	2.0000

24	SIDO	2020	0.3404	0.8160	7.0000	2.0000	5.0000
24	SIDO	2021	0.3511	0.8160	10.0000	2.0000	6.0000
24	SIDO	2022	0.3617	0.7760	8.0000	2.0000	6.0000
24	SIDO	2023	0.5532	0.7760	8.0000	2.0000	6.0000
25	UNVR	2020	0.2660	0.8500	5.0000	2.0000	6.0000
25	UNVR	2021	0.4043	0.8500	5.0000	2.0000	6.0000
25	UNVR	2022	0.4468	0.8500	5.0000	2.0000	6.0000
25	UNVR	2023	0.5851	0.8500	4.0000	2.0000	6.0000

Lampiran 03. Tabulasi Data

Data telah terbebas dari *outlier* dan telah dilakukan transformasi data pada variabel karakteristik komite audit (X2) berdasarkan saran yang disediakan *software* STATA yaitu menggunakan $1/(\text{square root})$.

No	Kode Perusahaan	Tahun	Y	X1	Normal_X2	X3	Z
1	INTP	2020	0.2660	0.5100	0.5	2.0000	6.0000
1	INTP	2021	0.4255	0.5289	0.5	2.0000	7.0000
1	INTP	2022	0.4362	0.5472	0.5163978	2.0000	7.0000
1	INTP	2023	0.5106	0.5472	0.4082483	2.0000	7.0000
2	SMCB	2020	0.4239	0.9831	0.4172103	1.4000	3.0000
2	SMCB	2021	0.4681	0.9856	0.4082483	1.4000	6.0000
2	SMCB	2022	0.4787	0.9857	0.4472136	1.4000	4.0000
2	SMCB	2023	0.5213	0.9866	0.4472136	1.4000	3.0000
3	WSBP	2020	0.3191	0.6000	0.2494239	1.0000	5.0000
3	WSBP	2021	0.2872	0.6000	0.1955715	0.8000	5.0000
3	WSBP	2022	0.2766	0.6000	0.2070211	1.2000	4.0000
3	WSBP	2023	0.4516	0.3274	0.1925457	0.4000	5.0000
4	WTON	2020	0.2447	0.6686	0.5	1.0000	5.0000
4	WTON	2021	0.2872	0.6666	0.3779645	1.4000	4.0000
4	WTON	2022	0.4043	0.6612	0.3333333	0.4000	5.0000
4	WTON	2023	0.4894	0.6573	0.5	0.4000	5.0000
5	GGRP	2020	0.0532	0.1387	0.5	0.4000	5.0000
5	GGRP	2021	0.1915	0.1387	0.3333333	0.6000	5.0000
5	GGRP	2022	0.0851	0.1389	0.3015113	0.4000	3.0000
5	GGRP	2023	0.3298	0.1389	0.3333333	1.2000	3.0000
6	ISSP	2020	0.1702	0.5690	0.4082483	1.0000	4.0000
6	ISSP	2021	0.1596	0.6369	0.5	0.6000	4.0000

6	ISSP	2022	0.6383	0.6398	0.7071068	1.0000	5.0000
6	ISSP	2023	0.6489	0.6398	0.7071068	0.8000	4.0000
7	TPIA	2020	0.2234	0.7720	0.4203314	1.4000	7.0000
7	TPIA	2021	0.3723	0.8412	0.4082483	1.4000	14.0000
7	TPIA	2022	0.7234	0.8412	0.3273274	1.4000	15.0000
7	TPIA	2023	0.8085	0.8412	0.4075696	1.4000	15.0000
8	IMPC	2020	0.2979	0.8998	0.5	1.0000	2.0000
8	IMPC	2021	0.2340	0.8910	0.5	0.4000	2.0000
8	IMPC	2022	0.4255	0.8736	0.5	0.6000	3.0000
8	IMPC	2023	0.5957	0.8776	0.5	1.2000	2.0000
9	CPIN	2020	0.2447	0.5553	0.2	1.0000	3.0000
9	CPIN	2021	0.1809	0.5553	0.1961161	1.2000	3.0000
9	CPIN	2022	0.2660	0.5553	0.1732065	1.4000	3.0000
9	CPIN	2023	0.2979	0.5553	0.3070549	1.2000	4.0000
10	JPFA	2020	0.5745	0.5447	0.3535534	1.2000	5.0000
10	JPFA	2021	0.5957	0.5500	0.3535534	1.2000	3.0000
10	JPFA	2022	0.4574	0.5543	0.4472136	1.2000	4.0000
10	JPFA	2023	0.4787	0.5543	0.3779645	1.2000	4.0000
11	INRU	2020	0.1170	0.9242	0.3333333	1.6000	3.0000
11	INRU	2021	0.1170	0.9242	0.3015113	1.6000	4.0000
11	INRU	2022	0.3723	0.9242	0.3535534	1.6000	4.0000
11	INRU	2023	0.3723	0.9242	0.3779645	1.6000	4.0000
12	ASII	2020	0.2979	0.5011	0.5	2.0000	5.0000
12	ASII	2021	0.3830	0.5011	0.5	2.0000	10.0000
12	ASII	2022	0.4894	0.5011	0.4472136	2.0000	10.0000
12	ASII	2023	0.4468	0.5011	0.4472136	2.0000	10.0000
13	SMSM	2020	0.2447	0.5813	0.3779645	2.0000	2.0000
13	SMSM	2021	0.2553	0.5813	0.3779645	2.0000	2.0000
13	SMSM	2022	0.2234	0.5054	0.3779645	2.0000	2.0000
13	SMSM	2023	0.2766	0.5054	0.3535534	1.4000	2.0000
14	PBRX	2020	0.6383	0.5093	0.3162278	1.4000	3.0000
14	PBRX	2021	0.6277	0.5094	0.3162278	1.4000	3.0000
14	PBRX	2022	0.6383	0.4599	0.3162278	1.6000	3.0000
14	PBRX	2023	0.6383	0.4925	0.3162278	0.6000	4.0000
15	AISA	2020	0.2021	0.5684	0.5773503	1.2000	6.0000
15	AISA	2021	0.4468	0.6361	0.5	1.2000	6.0000
15	AISA	2022	0.4574	0.7306	0.5	1.2000	5.0000
15	AISA	2023	0.5213	0.7353	0.5	1.2000	4.0000
16	DMND	2020	0.3511	0.1999	0.5	1.4000	5.0000
16	DMND	2021	0.3723	0.1999	0.4082483	1.8000	5.0000
16	DMND	2022	0.3830	0.1999	0.4472136	1.8000	6.0000
16	DMND	2023	0.3617	0.1999	0.4082483	1.8000	5.0000
17	INAF	2020	0.1915	0.8801	0.2886751	1.0000	5.0000

17	INAF	2021	0.1915	0.8801	0.3015113	1.2000	4.0000
17	INAF	2022	0.1915	0.8801	0.2886751	1.2000	4.0000
17	INAF	2023	0.2447	0.8801	0.2886751	1.2000	4.0000
18	KAEF	2020	0.2340	0.9446	0.1714986	1.6000	5.0000
18	KAEF	2021	0.3404	0.9447	0.1889822	1.6000	6.0000
18	KAEF	2022	0.3298	0.9447	0.2581989	1.6000	6.0000
18	KAEF	2023	0.4787	0.9426	0.2672612	1.6000	7.0000
19	KLBF	2020	0.3085	0.5706	0.5	2.0000	7.0000
19	KLBF	2021	0.3723	0.5791	0.4082483	2.0000	7.0000
19	KLBF	2022	0.4468	0.5769	0.3535534	2.0000	7.0000
19	KLBF	2023	0.4894	0.5799	0.3779645	2.0000	6.0000
20	MERK	2020	0.5319	0.8665	0.5	1.8000	2.0000
20	MERK	2021	0.3298	0.8665	0.5	1.8000	2.0000
20	MERK	2022	0.3617	0.8665	0.5	1.8000	2.0000
20	MERK	2023	0.3085	0.8665	0.4082483	1.8000	2.0000
21	SIDO	2020	0.3404	0.8160	0.3779645	2.0000	5.0000
21	SIDO	2021	0.3511	0.8160	0.3162278	2.0000	6.0000
21	SIDO	2022	0.3617	0.7760	0.3535534	2.0000	6.0000
21	SIDO	2023	0.5532	0.7760	0.3535534	2.0000	6.0000
22	UNVR	2020	0.2660	0.8500	0.4472136	2.0000	6.0000
22	UNVR	2021	0.4043	0.8500	0.4472136	2.0000	6.0000
22	UNVR	2022	0.4468	0.8500	0.4472136	2.0000	6.0000
22	UNVR	2023	0.5851	0.8500	0.5	2.0000	6.0000

Lampiran 04. Analisis Statistik Deskriptif

. xtsum y x1 normal_x2 x3 z

Variable		Mean	Std. Dev.	Min	Max	Observations
y	overall	.3776943	.153386	.0532	.8085	N = 88
	between		.1108951	.1649	.63565	n = 22
	within		.1079519	.0691943	.6542943	T = 4
x1	overall	.6605386	.2266177	.1387	.9866	N = 88
	between		.2282172	.1388	.98525	n = 22
	within		.0326874	.4560886	.7286886	T = 4
normal~2	overall	.3938842	.108595	.1714986	.7071068	N = 88
	between		.0995648	.2111406	.5806155	n = 22
	within		.0471333	.221517	.5268397	T = 4
x3	overall	1.422727	.488424	.4	2	N = 88
	between		.4584465	.65	2	n = 22
	within		.1887649	.7727273	2.022727	T = 4
z	overall	4.988636	2.561852	2	15	N = 88
	between		2.394783	2	12.75	n = 22
	within		1.012848	-.7613636	7.238636	T = 4

Lampiran 05. Matriks Korelasi Intervariabel

```
. corr y x1 normal_x2 x3 z
(obs=88)
```

	y	x1 normal~2	x3	z	
y	1.0000				
x1	0.1016	1.0000			
normal_x2	0.2376	-0.0090	1.0000		
x3	0.1204	0.1521	0.0779	1.0000	
z	0.3180	0.0204	0.0685	0.2335	1.0000

Lampiran 06. Hasil Uji Chow Test

```
. xtreg y x1 normal_x2 x3, fe
```

```
Fixed-effects (within) regression      Number of obs   =      88
Group variable: no                    Number of groups =      22

R-sq:                                  Obs per group:
    within = 0.0389                    min =          4
    between = 0.0775                    avg =         4.0
    overall = 0.0522                    max =          4

corr(u_i, Xb) = -0.3655                 F(3,63)         =      0.85
                                           Prob > F        =      0.4717
```

y	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
x1	.2699978	.4224956	0.64	0.525	-.5742922 1.114288	
normal_x2	.3848983	.2838579	1.36	0.180	-.1823464 .952143	
x3	.0224887	.0731436	0.31	0.760	-.1236771 .1686546	
_cons	.0157496	.2895434	0.05	0.957	-.5628567 .594356	
sigma_u	.11518298					
sigma_e	.12436602					
rho	.46172156	(fraction of variance due to u_i)				

```
F test that all u_i=0: F(21, 63) = 2.83          Prob > F = 0.0008
```

Lampiran 07. Hasil Uji Hausman

```
. hausman fixed random
```

	Coefficients		(b-B) Difference	sqrt (diag(V_b-V_B)) S.E.
	(b) fixed	(B) random		
x1	.2699978	.0703749	.1996229	.4095599
normal_x2	.3848983	.3470722	.0378261	.2168269
x3	.0224887	.0278202	-.0053315	.0594718

b = consistent under Ho and Ha; obtained from xtreg
 B = inconsistent under Ha, efficient under Ho; obtained from xtreg

Test: Ho: difference in coefficients not systematic

chi2(3) = (b-B)'[(V_b-V_B)^(-1)](b-B)
 = 0.29
 Prob>chi2 = 0.9624

Lampiran 08. Hasil Uji Lagrange Multiplier

```
. xttest0
```

Breusch and Pagan Lagrangian multiplier test for random effects

$y[no,t] = Xb + u[no] + e[no,t]$

Estimated results:

	Var	sd = sqrt(Var)
y	.0235273	.153386
e	.0154669	.124366
u	.0088318	.0939777

Test: Var(u) = 0

chibar2(01) = 12.74
 Prob > chibar2 = 0.0002

Lampiran 09. Hasil Uji Normalitas

```
. sktest y x1 normal_x2 x3
```

Skewness/Kurtosis tests for Normality

Variable	Obs	Pr(Skewness)	Pr(Kurtosis)	joint	
				adj chi2(2)	Prob>chi2
y	88	0.1741	0.8365	1.94	0.3782
x1	88	0.0253	0.8209	5.00	0.0819
normal_x2	88	0.7097	0.3881	0.90	0.6367
x3	88	0.0520	0.1594	5.55	0.0623

Lampiran 10. Hasil Uji Multikolinearitas

```
. vif
```

Variable	VIF	1/VIF
x3	1.03	0.970576
x1	1.02	0.976430
normal_x2	1.01	0.993478
Mean VIF	1.02	

Lampiran 11. Hasil Uji Heteroskedastisitas

```
. hettest
```

Breusch-Pagan / Cook-Weisberg test for heteroskedasticity
Ho: Constant variance
Variables: fitted values of y

chi2(1) = 1.20
Prob > chi2 = 0.2730

Lampiran 12. Hasil Uji Autokorelasi

```
. xtserial y x1 normal_x2 x3
```

Wooldridge test for autocorrelation in panel data
H0: no first-order autocorrelation

F(1, 21) = 37.429
Prob > F = 0.0000

Lampiran 13. Hasil Uji Autokorelasi (GLS)

```
. xtglsl y x1 normal_x2 x3, igls
Iteration 1: tolerance = 0
```

Cross-sectional time-series FGLS regression

Coefficients: **generalized least squares**
Panels: **homoskedastic**
Correlation: **no autocorrelation**

```
Estimated covariances = 1          Number of obs = 88
Estimated autocorrelations = 0      Number of groups = 22
Estimated coefficients = 4          Time periods = 4
Wald chi2(3) = 7.12
Prob > chi2 = 0.0682
Log likelihood = 44.0412
```

y	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]
x1	.0610325	.0702325	0.87	0.385	-.0766207 .1986857
normal_x2	.3270291	.1452994	2.25	0.024	.0422475 .6118106
x3	.0278259	.0326844	0.85	0.395	-.0362344 .0918862
_cons	.1689797	.0828158	2.04	0.041	.0066637 .3312958



Lampiran 14. Hasil Regresi Berganda Data Panel (*Random Effect Model*)

```
. xtreg y x1 normal_x2 x3, re
```

```
Random-effects GLS regression          Number of obs = 88
Group variable: no                    Number of groups = 22

R-sq:                                Obs per group:
    within = 0.0359                  min = 4
    between = 0.1146                 avg = 4.0
    overall = 0.0748                 max = 4

Wald chi2(3) = 4.75
corr(u_i, X) = 0 (assumed)           Prob > chi2 = 0.1909
```

y	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
x1	.0703749	.103746	0.68	0.498	-.1329636 .2737134	
normal_x2	.3470722	.1831976	1.89	0.058	-.0119886 .7061329	
x3	.0278202	.0425805	0.65	0.514	-.0556361 .1112765	
_cons	.1549221	.1119662	1.38	0.166	-.0645276 .3743718	
sigma_u	.09397769					
sigma_e	.12436602					
rho	.36346808	(fraction of variance due to u_i)				

Lampiran 15. Hasil Uji Koefisien Determinasi (R^2)

```

Number of obs   =          88
F(3, 84)       =          2.27
Prob > F       =          0.0868
R-squared      =          0.0748
Adj R-squared  =          0.0418
Root MSE      =          .15015
    
```

Lampiran 16. Hasil Uji Statistik Z (Parsial)

y	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
x1	.0703749	.103746	0.68	0.498	-.1329636	.2737134
normal_x2	.3470722	.1831976	1.89	0.058	-.0119886	.7061329
x3	.0278202	.0425805	0.65	0.514	-.0556361	.1112765
_cons	.1549221	.1119662	1.38	0.166	-.0645276	.3743718
sigma_u	.09397769					
sigma_e	.12436602					
rho	.36346808	(fraction of variance due to u_i)				

Lampiran 17. Hasil Regresi dengan Variabel Moderasi

```

. . xtreg y x1 normal_x2 x3 z x1z normal_x2z x3z, re

Random-effects GLS regression           Number of obs   =          88
Group variable: no                     Number of groups =          22

R-sq:                                  Obs per group:
    within = 0.2775                      min =           4
    between = 0.2133                     avg =          4.0
    overall = 0.2125                     max =           4

corr(u_i, X) = 0 (assumed)              Wald chi2(7)    =          24.60
                                          Prob > chi2     =          0.0009
    
```

y	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
x1	-.3514222	.244285	-1.44	0.150	-.8302119	.1273676
normal_x2	1.5114	.5062714	2.99	0.003	.5191258	2.503673
x3	-.0146648	.1148892	-0.13	0.898	-.2398434	.2105139
z	.0462103	.0668634	0.69	0.489	-.0848396	.1772602
x1z	.0733952	.0464134	1.58	0.114	-.0175734	.1643638
normal_x2z	-.2324152	.0999899	-2.32	0.020	-.4283917	-.0364386
x3z	.0111733	.0240257	0.47	0.642	-.0359162	.0582629
_cons	-.05934	.3015588	-0.20	0.844	-.6503844	.5317044
sigma_u	.10571645					
sigma_e	.11071202					
rho	.47693043	(fraction of variance due to u_i)				

Lampiran 18. Riwayat Hidup

RIWAYAT HIDUP



Made Delia Dwi Anjani lahir di Singaraja pada tanggal 16 Desember 1999. Penulis lahir dari pasangan suami istri Bapak I Nyoman Agus Sukarna Jayatapa dan Ibu Made En Permadi. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Jalan Gunung Batur No. 24 Singaraja, Kecamatan Buleleng, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Paket Agung dan lulus pada tahun 2012. Selanjutnya, penulis melanjutkan pendidikan di SMP Negeri 6 Singaraja dan lulus pada tahun 2015. Setelah itu, penulis melanjutkan pendidikan di SMK Negeri 1 Singaraja dengan jurusan Akuntansi dan lulus pada tahun 2018. Penulis kemudian melanjutkan studi di Universitas Pendidikan Ganesha pada program studi S1 Akuntansi dan berhasil lulus pada tahun 2022. Pada tahun 2023, penulis melanjutkan pendidikan S2 Akuntansi di Universitas Pendidikan Ganesha. Penulis telah menyelesaikan tesis yang berjudul “Pengaruh Struktur Kepemilikan, Karakteristik Komite Audit dan *Green Innovation* Terhadap *ESG Disclosure* dengan Ukuran Dewan Komisaris Sebagai Pemoderasi”