# LAMPIRAN

## Lampiran 1. Tabulasi Data

| No | Nama Perusahaan | Tahun | Dewan Direksi | DKI | KI | Leverage | ROA |
|---|---|---|---|---|---|---|---|
| 1 | ABDA | 2019 | 5 | 75.00% | 62.33% | 51.4% | 3.39% |
| | | 2020 | 4 | 75.00% | 62.33% | 44.01% | 5.58% |
| | | 2021 | 4 | 75.00% | 62.33% | 39.42% | 6.30% |
| | | 2022 | 5 | 75.00% | 94.77% | 39.1% | 3.69% |
| | | 2023 | 3 | 50.00% | 94.77% | 41.87% | 3.17% |
| 2 | AHAP | 2019 | 4 | 75.00% | 69.65% | 82.91% | 33.49% |
| | | 2020 | 6 | 75.00% | 69.65% | 81.73% | 1.82% |
| | | 2021 | 6 | 75.00% | 68.90% | 81.69% | 2.31% |
| | | 2022 | 6 | 75.00% | 62.58% | 77.49% | 0.80% |
| | | 2023 | 5 | 66.67% | 62.58% | 78.35% | 0.50% |
| 3 | AMAG | 2019 | 6 | 50.00% | 87.76% | 57.83% | 1.58% |
| | | 2020 | 6 | 50.00% | 87.76% | 57.65% | 2.26% |
| | | 2021 | 6 | 50.00% | 87.76% | 60.03% | 3.21% |
| | | 2022 | 6 | 50.00% | 87.76% | 63.87% | 3.61% |
| | | 2023 | 6 | 50.00% | 87.76% | 66.66% | 2.89% |
| 4 | ASBI | 2019 | 4 | 60.00% | 81.77% | 66.01% | 0.93% |
| | | 2020 | 4 | 60.00% | 82.17% | 64.01% | 2.71% |
| | | 2021 | 4 | 60.00% | 82.17% | 62.74% | 1.73% |
| | | 2022 | 5 | 60.00% | 82.17% | 61.89% | 0.52% |
| | | 2023 | 4 | 60.00% | 82.17% | 59.20% | 0.60% |
| 5 | ASDM | 2019 | 5 | 50.00% | 73.33% | 71.15% | 2.40% |
| | | 2020 | 5 | 50.00% | 84.65% | 59.10% | 3.12% |
| | | 2021 | 5 | 50.00% | 84.65% | 56.25% | 2.47% |
| | | 2022 | 5 | 50.00% | 84.65% | 58.93% | 2.09% |
| | | 2023 | 4 | 33.33% | 84.65% | 62.18% | 2.14% |
| 6 | ASJT | 2019 | 4 | 50.00% | 77.39% | 53.23% | 0.27% |
| | | 2020 | 4 | 50.00% | 77.39% | 42.71% | 2.12% |
| | | 2021 | 5 | 50.00% | 77.39% | 41.56% | 0.07% |
| | | 2022 | 5 | 50.00% | 77.39% | 36.31% | 0.12% |
| | | 2023 | 4 | 50.00% | 77.39% | 34.96% | 0.81% |
| 7 | ASMI | 2019 | 3 | 33.33% | 27.37% | 45.54% | 0.96% |
| | | 2020 | 3 | 66.67% | 30.09% | 55.12% | 8.93% |
| | | 2021 | 3 | 66.67% | 30.09% | 52.67% | 1.99% |
| | | 2022 | 3 | 66.67% | 30.09% | 64.27% | 8.12% |
| | | 2023 | 3 | 66.67% | 30.97% | 59.52% | 0.79% |
| 8 | ASRM | 2019 | 5 | 75.00% | 23.88% | 71.36% | 4.06% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | 2020 | 5 | 66.67% | 20.57% | 66.82% | 4.32% |
| | | 2021 | 5 | 66.67% | 20.57% | 61.09% | 4.60% |
| | | 2022 | 5 | 25.00% | 20.57% | 62.26% | 5.32% |
| | | 2023 | 5 | 33.33% | 20.57% | 63.34% | 4.80% |
| 9 | BHAT | 2019 | 2 | 50.00% | 100.00% | 22.64% | 0.73% |
| | | 2020 | 2 | 50.00% | 60.00% | 20.29% | 1.81% |
| | | 2021 | 2 | 50.00% | 60.00% | 26.68% | 1.28% |
| | | 2022 | 2 | 50.00% | 60.00% | 47.89% | 0.32% |
| | | 2023 | 2 | 50.00% | 60.00% | 50.89% | 0.31% |
| 10 | JMAS | 2019 | 2 | 50.00% | 53.10% | 49.24% | 0.63% |
| | | 2020 | 3 | 50.00% | 53.10% | 56.62% | 0.02% |
| | | 2021 | 2 | 50.00% | 57.95% | 54.34% | 0.52% |
| | | 2022 | 3 | 50.00% | 57.95% | 58.16% | 0.51% |
| | | 2023 | 3 | 50.00% | 57.95% | 67.96% | 0.83% |
| 11 | LIFE | 2019 | 5 | 40.00% | 92.50% | 51.84% | 1.77% |
| | | 2020 | 6 | 50.00% | 92.50% | 48.8% | 2.09% |
| | | 2021 | 7 | 50.00% | 92.50% | 53.31% | 0.45% |
| | | 2022 | 6 | 50.00% | 92.50% | 50.44% | 2.37% |
| | | 2023 | 6 | 50.00% | 92.5% | 49.83% | 0.85% |
| 12 | LPGI | 2019 | 3 | 66.67% | 85.59% | 65.02% | 3.30% |
| | | 2020 | 3 | 50.00% | 85.59% | 69.42% | 3.30% |
| | | 2021 | 4 | 66.67% | 85.59% | 70.18% | 3.37% |
| | | 2022 | 3 | 66.67% | 85.59% | 75.09% | 2.52% |
| | | 2023 | 4 | 50.00% | 97.36% | 69.53% | 0.90% |
| 13 | MREI | 2019 | 4 | 25.00% | 34.84% | 58.24% | 4.58% |
| | | 2020 | 4 | 33.33% | 35.31% | 57.27% | 2.50% |
| | | 2021 | 5 | 33.33% | 35.26% | 64.35% | 7.31% |
| | | 2022 | 5 | 33.33% | 35.36% | 66.55% | 0.88% |
| | | 2023 | 5 | 33.33% | 40.39% | 69.63% | 1.29% |
| 14 | MTWI | 2019 | 3 | 66.67% | 79.65% | 69.24% | 0.17% |
| | | 2020 | 3 | 66.67% | 89.73% | 75.75% | 0.44% |
| | | 2021 | 3 | 66.67% | 89.73% | 74.30% | 0.62% |
| | | 2022 | 3 | 66.67% | 91.58% | 75.75% | 0.85% |
| | | 2023 | 3 | 50.00% | 89.59% | 82.75% | 0.75% |
| 15 | PNIN | 2019 | 3 | 50.00% | 71.99% | 13.50% | 7.11% |
| | | 2020 | 3 | 66.67% | 71.99% | 13.11% | 5.64% |
| | | 2021 | 3 | 66.67% | 71.53% | 12.54% | 4.21% |
| | | 2022 | 3 | 33.33% | 6.99% | 11.59% | 6.73% |
| | | 2023 | 3 | 33.33% | 6.98% | 68.55% | 1.50% |
| 16 | PNLF | 2019 | 3 | 33.33% | 62.48% | 14.47% | 7.09% |
| | | 2020 | 3 | 33.33% | 62.48% | 13.97% | 6.30% |
| | | 2021 | 3 | 25.00% | 62.48% | 13.3% | 4.51% |
| | | 2022 | 3 | 33.33% | 67.86% | 12.32% | 5.86% |

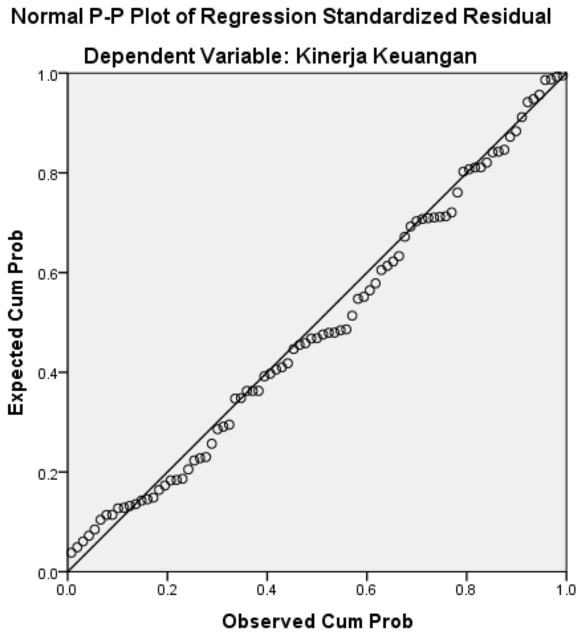
| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | 2023 | 3 | 33.33% | 67.86% | 69.07% | 1.54% |
| 17 | TUGU | 2019 | 4 | 50.00% | 90.48% | 60.08% | 2.44% |
| | | 2020 | 6 | 50.00% | 86.24% | 56.53% | 1.40% |
| | | 2021 | 6 | 50.00% | 79.64% | 56.46% | 1.62% |
| | | 2022 | 5 | 40.00% | 79.68% | 57.50% | 1.83% |
| | | 2023 | 5 | 40.00% | 79.69% | 59.11% | 5.18% |
| 18 | VINS | 2019 | 3 | 66.67% | 73.15% | 34.43% | 7.67% |
| | | 2020 | 4 | 66.67% | 72.95% | 42.84% | 1.93% |
| | | 2021 | 4 | 66.67% | 72.95% | 32.53% | 3.45% |
| | | 2022 | 3 | 66.67% | 72.95% | 37.20% | 2.92% |
| | | 2023 | 3 | 66.67% | 72.95% | 36.76% | 2.67% |

**Lampiran 2. Uji Statistik Deskriptif**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Dewan Direksi | 85 | 2.00 | 7.00 | 3.9882 | 1.22954 |
| Dewan Komisaris Independen | 85 | 25.00 | 75.00 | 52.1964 | 13.16575 |
| Kepemilikan Institusional | 85 | 6.98 | 100.00 | 67.7231 | 23.79863 |
| Leverage | 85 | 11.59 | 82.75 | 52.0226 | 17.69002 |
| Kinerja Keuangan | 85 | .02 | 8.93 | 2.7122 | 2.17812 |
| Valid N (listwise) | 85 | | | | |

**Lampiran 3. Uji Normalitas**




**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 85 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 1.84266838 |
| Most Extreme Differences | Absolute | .079 |
| | Positive | .079 |
| | Negative | -.040 |
| Test Statistic | | .079 |
| Asymp. Sig. (2-tailed) | | .200[c,d] |

a. Test distribution is Normal.

**Lampiran 4. Uji Multikolinearitas**

| Model | Collinearity Statistics | |
|---|---|---|
| | Tolerance | VIF |
| (Constant) | | |
| Dewan Direksi | .848 | 1.179 |
| Dewan Komisaris Independen | .915 | 1.093 |
| Kepemilikan Institusional | .896 | 1.116 |
| Leverage | .892 | 1.121 |

**Lampiran 5. Uji Heteroskedastisitas**

**Correlations**

| | | Dewan Direksi | Dewan Komisaris Independen | Kepemilikan Institusional | Leverage | Unstandardized Residual |
|---|---|---|---|---|---|---|
| Dewan Direksi | Correlation Coefficient | 1.000 | -.096 | .310** | .209 | .050 |
| | Sig. (2-tailed) | . | .382 | .004 | .055 | .650 |
| | N | 85 | 85 | 85 | 85 | 85 |
| Dewan Komisaris Independen | Correlation Coefficient | -.096 | 1.000 | .139 | .070 | -.008 |
| | Sig. (2-tailed) | .382 | . | .204 | .525 | .946 |
| | N | 85 | 85 | 85 | 85 | 85 |
| Kepemilikan Institusional | Correlation Coefficient | .310** | .139 | 1.000 | .115 | .109 |
| | Sig. (2-tailed) | .004 | .204 | . | .295 | .319 |
| | N | 85 | 85 | 85 | 85 | 85 |
| Leverage | Correlation Coefficient | .209 | .070 | .115 | 1.000 | .140 |
| | Sig. (2-tailed) | .055 | .525 | .295 | . | .201 |
| | N | 85 | 85 | 85 | 85 | 85 |
| Unstandardized Residual | Correlation Coefficient | .050 | -.008 | .109 | .140 | 1.000 |
| | Sig. (2-tailed) | .650 | .946 | .319 | .201 | . |

| N | 85 | 85 | 85 | 85 | 85 |
|---|---|---|---|---|---|

**. Correlation is significant at the 0.01 level (2-tailed).

**Lampiran 6. Uji Autokorelasi**

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .966[a] | .933 | .930 | .34005 | 1.864 |

a. Predictors: (Constant), Leverage , Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Direksi

b. Dependent Variable: LAG_Y

**Lampiran 7. Analisis Regresi Linear Berganda**

**Coefficients[a]**

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|
| | B | Std. Error | Beta | | |
| (Constant) | -.746 | .218 | | -3.420 | .001 |
| Dewan Direksi | .963 | .034 | .914 | 28.728 | .000 |
| Dewan Komisaris Independen | -.004 | .003 | -.037 | -1.199 | .234 |
| Kepemilikan Institusional | .005 | .002 | .091 | 2.945 | .004 |
| Leverage | .006 | .002 | .082 | 2.636 | .010 |

a. Dependent Variable: Kinerja Keuangan

**Lampiran 8. Koefisien Determinasi**

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .966[a] | .933 | .930 | .34005 |

a. Predictors: (Constant), Leverage, Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Direksi

**Lampiran 9. Uji Simultan (Uji F)**

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 126.351 | 4 | 31.588 | 273.168 | .000[b] |
| | Residual | 9.020 | 80 | .116 | | |
| | Total | 135.371 | 84 | | | |

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Leverage, Kepemilikan Institusional, Dewan Komisaris Independen, Dewan Direksi

**Lampiran 10. Uji Parsial (Uji T)**

**Coefficients[a]**

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|
| | B | Std. Error | Beta | | |
| (Constant) | -.746 | .218 | | -3.420 | .001 |
| Dewan Direksi | .963 | .034 | .914 | 28.728 | .000 |
| Dewan Komisaris Independen | -.004 | .003 | -.037 | -1.199 | .234 |
| Kepemilikan Institusional | .005 | .002 | .091 | 2.945 | .004 |
| Leverage | .006 | .002 | .082 | 2.636 | .010 |

a. Dependent Variable: Kinerja Keuangan

# RIWAYAT HIDUP

Kadek Ria Oktapiani lahir di Kubutambahan pada tanggal 20 Oktober 2003. Penulis lahir dari pasangan suami istri Bapak Nyoman Seriada dan Ibu Ketut Budiarsi. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Jalan Majapahit, Desa Kubutambahan, Kecamatan Kubutambahan, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 2 Kubutambahan dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMP Negeri 1 Kubutambahan dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMA Negeri Bali Mandara jurusan Matematika dan Ilmu Pengetahuan Alam dan melanjutkan Sarjana Jurusan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2025 penulis telah menyelesaikan Tugas Akhir yang berjudul "Pengaruh Good Corporate Governance dan Leverage Terhadap Kinerja Keuangan Perusahaan Asuransi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023". Selanjutnya, mulai tahun 2021 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.