

LAMPIRAN

Lampiran 1

DAFTAR PERUSAHAAN MANUFAKTUR YANG LISTING DI BURSA EFEK INDONESIA TAHUN 2014 & 2015

No	KODE	TAHUN	NAMA PERUSAHAAN
1	DPNS	2014	Duta Pertiwi Nusantara Tbk
2	HDTX	2014	Panasia Indo Resources Tbk
3	IMPC	2014	Impack Pratama Industri Tbk.
4	JPRS	2014	<i>Jaya Pari Steel Tbk</i>
5	KICI	2014	<u>Kedaung Indah Can Tbk</u>
6	MASA	2014	Multistrada Arah Sarana Tbk.
7	PSDN	2014	Prasidha Aneka Niaga Tbk
8	PYFA	2014	Pyridam Farma Tbk
9	SKBM	2014	Sekar Bumi Tbk.
10	SULI	2014	Slj Global Tbk
11	TIRT	2014	Tirta Mahakam Resources Tbk
12	TRST	2014	Trias Sentosa Tbk
13	VOKS	2014	Voksel Electric Tbk
14	ALDO	2015	Alkindo Naratama Tbk.
15	ALTO	2015	Tri Banyan Tirta Tbk.
16	AMIN	2015	Atmindo Tbk
17	APLI	2015	Asiaplast Industries Tbk
18	BRAM	2015	Indo Kordsa Tbk
19	BRNA	2015	Berlina Tbk
20	BTON	2015	Betonjaya Manunggal Tbk
21	DPNS	2015	<u>Duta Pertiwi Nusantara</u>
22	ETWA	2015	<u>Eterindo Wahanatama Tbk</u>
23	GJTL	2015	Gajah Tunggal Tbk
24	HDTX	2015	Panasia Indo Resources Tbk
25	IMPC	2015	Impack Pratama Industri Tbk
26	INAI	2015	Indal Aluminium Industry Tbk
27	INDS	2015	Indospring Tbk
28	ISSP	2015	Steel Pipe Industry Of Indonesia Tbk
29	JPRS	2015	Jaya Pari Steel Tbk

Lampiran 1 (Lanjutan)

**DAFTAR PERUSAHAAN MANUFAKTUR YANG
LISTING DI BURSA EFEK INDONESIA TAHUN 2014 & 2015**

No	KODE	TAHUN	NAMA PERUSAHAAN
30	KBLM	2015	KMI Wire and Cable Tbk
31	KICI	2015	<u>Kedaung Indah Can Tbk</u>
32	MASA	2015	<u>Multistrada Arah Sarana Tbk</u>
33	NIPS	2015	Nipress Tbk
34	PSDN	2015	Prasidha Aneka Niaga Tbk
35	SKBM	2015	Sekar Bumi Tbk
36	SMSM	2015	Selamat Sempurna Tbk
37	STTP	2015	Siantar Top Tbk
38	SULI	2015	SLJ Global Tbk
39	TIRT	2015	Tirta Mahakam Resources Tbk
40	TRST	2015	<u>Trias Sentosa Tbk</u>
41	UNIC	2015	<u>Unggul Indah Cahaya Tbk</u>
42	VOKS	2015	<u>Voksel Electric Tbk</u>

Lampiran 2**DAFTAR PERUSAHAAN MANUFAKTUR YANG
LISTING DI BURSA EFEK MALAYSIA TAHUN 2014 & 2015**

NO	KODE	TAHUN	NAMA PERUSAHAAN
1	ARANK	2014	A-Rank Berhad
2	CANONE	2014	Can-One Berhad
3	CWH	2014	Chin Well Holding Berhad
4	CBM	2014	Choo Bee Metal
5	GESHEN	2014	Ge-Shen Corporation
6	GREENYB	2014	Greenyfield Berhad
7	HARTA	2014	Hartalega Berhad
8	HIGHTEC	2014	Hightech Berhad
9	HOKHENG	2014	Hock Heng Stone Berhad
10	KIALIM	2014	Kia Lim Berhad
11	KOBAY	2014	Kobay Berhad
12	LCTH	2014	Lcth Corporation
13	MUDA	2014	Muda Holdings
14	ORNA	2014	Orna Berhad
15	PIE	2014	P.I.E Berhad
16	PMB	2014	PMB Berhad
17	PNEPCB	2014	Pne Pcb Berhad
18	PPHB	2014	Public Packages Berhad
19	SIGGAS	2014	Sig Gases Berhad
20	SMIS	2014	Smis Corporation
21	IBHD	2014	Thr Berhad
22	WONG	2014	Wong Engineering
23	AISB	2015	Amalgamated Industrial
24	CANONE	2015	Can-One B Berhad
25	CWH	2015	Chin Well Holding B.
26	EKSONS	2015	Eksons Berhad
27	GESHEN	2015	Ge-Shen Corporation
28	GREENYB	2015	Greenyfield Berhad
29	HEXZA	2015	Hexza Berhad
30	HIGHTEC	2015	Hightech Berhad
31	HOKHENG	2015	Hock Heng Stone Berhad
32	IRET	2015	Ire-Tex Berhad

Lampiran 2 (Lanjutan)

**DAFTAR PERUSAHAAN MANUFAKTUR YANG
LISTING DI BURSA EFEK MALAYSIA TAHUN 2014 & 2015**

NO	KODE	TAHUN	NAMA PERUSAHAAN
33	JADI	2015	Jadi Imaging Berhad
34	KIALIM	2015	Kia Lim Berhad
35	KOBAY	2015	Kobay Berhad
36	LCTH	2015	Lcth Corporation
37	MUAR	2015	Muar Ban Lee Group
38	MUDA	2015	Muda Holdings
39	ORNA	2015	Orna Berhad
40	PMB	2015	PMB Berhad
41	PNEPCB	2015	Pne Pcb Berhad
42	POLY	2015	Poly Glass Fibre (M)
43	PPHB	2015	Public Packages
44	SIGGAS	2015	Sig Gases Berhad
45	SKPRES	2015	Skp Resources
46	SMIS	2015	Smis Corporation
47	THR	2015	THR Berhad
48	UCHI	2015	Uchi Berhad
49	WONG	2015	Wong Engineering

Lampiran 3

Hasil Sampling Perusahaan Manufaktur Indonesia Tahun 2014 & 2015

No	KODE PERUSAHAAN	BOARD IND	BOARD SIZE	BOARD MEET	AC SIZE	AC EXPERT	IO	MO	AUDIT FEE	LN FEE
1	DPNS	0.33	3	1.00	3	1.00	0.5964	0.0572	161,627,625	18.90081
2	HDTX	0.33	3	1.00	3	1.00	0.8991	0.0239	323,265,000	19.59398
3	IMPC	0.50	2	1.00	2	0.66	0.6900	0.0159	1,771,745,139	21.29523
4	JPRS	0.33	3	1.00	3	1.00	0.6842	0.1553	525,439,448	20.07975
5	KICI	0.33	3	1.00	3	1.00	0.8270	0.0023	149,376,500	18.82198
6	MASA	0.40	5	0.80	3	0.66	0.5900	0.1568	8,329,674,720	22.84309
7	PSDN	0.33	6	1.00	3	0.66	0.7209	0.2053	3,584,906,562	22.00000
8	PYFA	0.50	4	0.83	3	1.00	0.5385	0.2308	185,950,000	19.04099
9	SKBM	0.33	3	0.94	3	0.66	0.8048	0.0285	1,393,868,791	21.05535
10	SULI	0.50	4	1.00	3	1.00	0.5674	0.9600	7,143,520,720	22.68947
11	TIRT	0.50	2	1.00	3	0.66	0.7932	0.0013	694,881,795	20.35925
12	TRST	0.50	4	1.00	3	1.00	0.5971	0.0119	1,959,708,158	21.39606
13	VOKS	0.40	5	0.90	3	0.66	0.5301	0.1000	1,275,078,931	20.96627
14	ALDO	0.33	3	1.00	3	1.00	0.5841	0.1431	596,368,646	20.20637
15	ALTO	0.33	3	1.00	3	0.66	0.8114	0.0224	852,328,910	20.56348
16	AMIN	0.50	2	1.00	3	1.00	0.7389	0.0389	845,568,000	20.55552
17	APLI	0.33	3	1.00	3	0.66	0.5665	0.2828	4,922,367,374	22.31706
18	BRAM	0.40	5	0.97	3	1.00	0.6020	0.2888	5,044,348,675	22.34153
19	BRNA	0.33	3	1.00	3	0.66	0.5142	0.1016	3,880,073,000	22.07912
20	BTON	0.50	2	1.00	3	1.00	0.8183	0.0958	119,900,000	18.60217
21	DPNS	0.33	3	1.00	3	1.00	0.5986	0.0571	297,420,191	19.51066
22	ETWA	0.40	5	0.95	3	0.66	0.4815	0.0600	11,218,176,068	23.14080

Lampiran 3 (Lanjutan)

Hasil Sampling Perusahaan Manufaktur Indonesia Tahun 2014 & 2015

No	KODE PERUSAHAAN	BOARD IND	BOARD SIZE	BOARD MEET	AC SIZE	AC SIZE	IO	MO	AUDIT FEE	LN FEE
23	GJTL	0.33	6	0.92	3	1.00	0.5950	0.1106	12,352,000,000	23.23708
24	HDTX	0.33	3	1.00	3	1.00	0.9059	0.0288	1,221,752,000	20.92355
25	IMPC	0.50	2	1.00	3	0.66	0.6900	0.0159	2,255,585,185	21.53668
26	INAI	0.50	4	0.70	3	1.00	0.7797	0.1122	175,000,000	18.98030
27	INDS	0.33	3	1.00	3	0.66	0.8811	0.0044	1,976,380,394	21.40453
28	ISSP	0.40	5	0.80	3	1.00	0.5594	0.0262	3,250,000,000	21.90192
29	JPRS	0.33	3	1.00	3	1.00	0.6842	0.1553	285,233,197	19.46882
30	KBLM	0.66	3	0.90	3	0.66	0.7629	0.2678	257,742,500	19.36747
31	KICI	0.33	3	1.00	3	1.00	0.8306	0.0023	237,041,639	19.28375
32	MASA	0.40	5	0.80	3	1.00	0.4360	0.1530	9,906,575,760	23.01646
33	NIPS	0.33	3	0.94	3	0.66	0.6290	0.0601	756,741,000	20.44453
34	PSDN	0.33	6	1.00	3	1.00	0.7354	0.0139	4,720,425,062	22.27516
35	SKBM	0.33	3	0.92	3	0.66	0.8048	0.0311	1,205,085,401	20.90982
36	SMSM	0.33	3	1.00	3	0.66	0.5813	0.0801	4,988,000,000	22.33030
37	STTP	0.33	3	1.00	3	1.00	0.5676	0.0319	2,288,510,621	21.55117
38	SULI	0.50	4	1.00	3	0.66	0.7806	0.0096	5,450,721,785	22.4190
39	TIRT	0.50	2	1.00	3	1.00	0.7932	0.0013	465,712,883	19.95908
40	TRST	0.50	4	1.00	3	1.00	0.5669	0.0286	2,146,030,393	21.48689
41	UNIC	0.33	6	0.80	3	1.00	0.7901	0.0300	3,822,897,990	22.06427
42	VOKS	0.40	5	0.90	3	0.66	0.5346	0.2045	2,585,578,828	21.67322

Lampiran 4

Hasil Sampling Perusahaan Manufaktur Malaysia Tahun 2014 & 2015

NO	NAMA PERUSAHAAN	BOARD IND	BOARD SIZE	BOARD MEET	AC SIZE	AC EXPERTS	IO	MO	AUDIT FEE	LN FEE
1	A-Rank	0.33	6.00	0.96	3.00	0.33	0.5283	0.0487	325,210,600	19.59998353
2	Can-One B	0.33	6.00	1.00	3.00	0.66	0.5853	0.0482	751,582,000	20.43769088
3	Chin Well Holding B.	0.57	7.00	0.89	3.00	0.66	0.7857	0.0150	355,989,000	19.69041039
4	Choo Bee Metal	0.38	8.00	0.95	3.00	0.66	0.6374	0.0467	514,796,000	20.05928126
5	Ge-Shen Corporation	0.50	8.00	0.98	3.00	1.00	0.7238	0.0199	324,142,000	19.59669225
6	Greenyield	0.33	6.00	0.96	3.00	0.33	0.5569	0.0657	546,111,592	20.11833389
7	Hartalega	0.50	8.00	0.96	3.00	1.00	0.7882	0.0087	773,082,232	20.46589598
8	Hightech	0.60	5.00	1.00	3.00	0.66	0.5331	0.0626	326,991,600	19.60544504
9	Hock Heng Stone	0.43	7.00	0.97	3.00	0.33	0.4544	0.1165	361,899,200	19.70687628
10	Kia Lim	0.43	7.00	0.95	3.00	0.66	0.6042	0.0504	321,000,000	19.58695168
11	Kobay	0.33	6.00	0.96	3.00	0.33	0.5606	0.0534	653,876,340	20.29842881
12	Lcth Corporation	0.43	7.00	0.97	3.00	0.66	0.7632	0.0120	464,841,000	19.95720597
13	Muda Holdings	0.43	7.00	1.00	4.00	1.00	0.6713	0.0255	404,643,200	19.81851625
14	Orna	0.50	6.00	1.00	3.00	0.66	0.4417	0.0557	569,920,000	20.16100656
15	P.I.E	0.43	7.00	0.93	3.00	0.66	0.7547	0.0089	760,202,040	20.4490948
16	Pmb	0.38	8.00	0.94	3.00	0.33	0.5412	0.0610	783,640,000	20.47946029
17	Pne Pcb	0.57	7.00	1.00	4.00	0.66	0.6528	0.0334	694,590,000	20.3588323
18	Public Packages	0.42	7.00	0.97	3.00	1.00	0.5606	0.0519	427,440,000	19.87332449
19	Sig Gases	0.60	5.00	0.88	3.00	0.33	0.4698	0.0605	286,135,460	19.47197589
20	Smis Corporation	0.60	5.00	0.92	3.00	0.66	0.5720	0.0466	555,672,000	20.13568875
21	Thr	0.43	7.00	0.96	3.00	0.33	0.7151	0.0159	352,638,000	19.68095259

Lampiran 4 (Lanjutan)

Hasil Sampling Perusahaan Manufaktur Malaysia Tahun 2014 & 2015

NO	KODE PERUSAHAAN	BOARD IND	BOARD SIZE	BOARD MEET	AC SIZE	AC SIZE	IO	MO	AUDIT FEE	LN FEE
22	Wong E.	0.43	7.00	0.91	3.00	1.00	0.5699	0.0389	338,390,000	19.63970963
23	Amalgamated I.	0.50	6.00	1.00	3.00	0.33	0.6022	0.0230	304,950,000	19.53565839
24	Can-One B	0.33	6.00	1.00	3.00	0.33	0.6677	0.0382	783,240,000	20.47894972
25	Chin Well Holding	0.42	7.00	0.93	3.00	0.33	0.7893	0.0211	355,989,000	19.69041039
26	Eksons	0.33	6.00	1.00	3.00	1.00	0.7131	0.0623	591,442,500	20.19807503
27	Ge-Shen Corporation	0.50	8.00	0.92	3.00	1.00	0.7223	0.0165	468,660,000	19.96538812
28	Greenyfield	0.43	7.00	1.00	3.00	0.33	0.5469	0.0597	524,205,840	20.07739499
29	Hexza	0.50	6.00	0.93	3.00	0.66	0.4085	0.0214	499,155,000	20.02842723
30	Hightech	0.50	6.00	0.89	4.00	1.00	0.5266	0.0626	308,481,000	19.54717081
31	Hock Heng Stone	0.43	7.00	1.00	3.00	0.33	0.4601	0.1165	459,511,500	19.94567453
32	Ire-Text	0.50	8.00	0.90	3.00	0.66	0.6363	0.1128	592,691,190	20.20018406
33	Jadi Imaging	0.43	7.00	0.92	4.00	1.00	0.4540	0.0710	614,117,940	20.23569755
34	Kia Lim	0.38	8.00	0.96	3.00	0.66	0.5817	0.0486	338,400,000	19.63973919
35	Kobay	0.33	6.00	1.00	3.00	0.66	0.5666	0.0528	503,167,500	20.03643367
36	Lcth Corp.	0.43	7.00	0.96	3.00	0.66	0.7848	0.0120	488,080,500	20.00599091
37	Muar Ban Lee	0.38	8.00	0.88	3.00	0.33	0.5862	0.0768	254,296,200	19.35401029
38	Muda Holdings	0.43	7.00	1.00	4.00	1.00	0.6871	0.0155	201,909,000	19.12332766
39	Orna	0.50	6.00	1.00	3.00	0.66	0.4383	0.0557	552,120,000	20.12927597
40	Pmb	0.38	8.00	0.97	3.00	0.33	0.5258	0.0610	738,300,000	20.4198608
41	Pne Pcb	0.57	7.00	0.96	3.00	0.66	0.7167	0.0334	731,077,500	20.41003003
42	Poly Glass Fibre (M)	0.33	6.00	0.90	3.00	0.66	0.7720	0.1100	325,294,490	19.60024145

Lampiran 4 (Lanjutan)**Hasil Sampling Perusahaan Manufaktur Malaysia Tahun 2014 & 2015**

NO	KODE PERUSAHAAN	BOARD IND	BOARD SIZE	BOARD MEET	AC SIZE	AC EXPERTS	IO	MO	AUDIT FEE	LN FEE
43	Public Packages	0.38	8.00	0.91	3.00	0.66	0.5585	0.0519	410,880,000	19.83381176
44	Sig Gases	0.50	6.00	0.96	4.00	0.50	0.4647	0.0610	306,555,000	19.54090774
45	Skp Resources	0.50	6.00	0.86	3.00	1.00	0.6455	0.1183	853,860,000	20.5652778
46	Smis Corp.	0.40	5.00	0.96	3.00	0.33	0.5569	0.0466	686,940,000	20.34775751
47	Thr	0.43	7.00	0.93	3.00	0.66	0.7301	0.0163	324,210,000	19.59690201
48	Uchi	0.40	5.00	1.00	3.00	0.33	0.5514	0.0133	307,578,990	19.54424249
49	Wong Eng.	0.43	7.00	1.00	3.00	0.66	0.5459	0.0389	484,068,000	19.99773595

Lampiran 5

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

1. Uji Deskriptif
 - a. Uji Deskriptif Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
BoardInd	42	.33	.66	.3981	.08486
BoardSize	42	2.00	6.00	3.6190	1.20876
BoardMeet	42	.70	1.00	.9540	.07708
ACSize	42	2.00	3.00	2.9762	.15430
ACEExpert	42	.66	1.00	.8543	.17030
IO	42	.4360	.9059	.677679	.1252549
MO	42	.0013	.2888	.086131	.0841743
LN_FEE	42	119900000	1235200000	2752919259.31	3128119185.07
Valid N (listwise)	42				

- b. Uji Deskriptif Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
BoardInd	49	.33	.60	.4406	.07785
BoardSize	49	5.00	8.00	6.6939	.91752
BoardMeet	49	.86	1.00	.9551	.04016
ACSize	49	3.00	4.00	3.1224	.33120
ACEExpert	49	.33	1.00	.6253	.24919
IO	49	.4085	.7893	.606314	.1079345
MO	49	.0087	.1183	.048231	.0294977
LN_FEE	49	201909000	853860000	487795375.796	172272033.099
Valid N (listwise)	49				

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

2. Uji Normalitas
 - a. Uji Normalitas Indonesia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	.0474283
	Std. Deviation	.85908777
Most Extreme Differences	Absolute	.107
	Positive	.066
	Negative	-.107
Test Statistic		.107
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

- b. Uji Normalitas Malaysia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		49
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.34218792
Most Extreme Differences	Absolute	.106
	Positive	.089
	Negative	-.106
Test Statistic		.106
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

- 3. Uji Multikolinieritas
 - a. Uji Multikolinieritas Indonesia

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	1 (Constant)	20.670	4.257				4.856
BoardInd	.539	1.888	.034	.285	.777	.831	1.203
BoardSize	.743	.157	.672	4.728	.000	.592	1.690
BoardMeet	4.254	2.284	.245	1.862	.071	.688	1.453
ACSize	-.554	1.008	-.064	-.550	.586	.883	1.133
ACEExpert	-2.728	.878	-.347	-3.107	.004	.955	1.048
IO	-3.519	1.362	-.330	-2.583	.014	.733	1.364
MO	-2.928	2.015	-.184	-1.453	.155	.742	1.348

a. Dependent Variable: LN_FEE

- b. Uji Multikolinieritas Malaysia

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	1 (Constant)	18.686	1.859				10.053
BoardInd	-.050	.757	-.011	-.066	.948	.822	1.216
BoardSize	.014	.064	.035	.217	.829	.839	1.191
BoardMeet	1.669	1.494	.187	1.117	.271	.793	1.261
ACSize	-.238	.179	-.221	-1.329	.191	.810	1.234
ACEExpert	.174	.252	.122	.692	.493	.723	1.383
IO	.201	.632	.061	.318	.752	.613	1.632
MO	2.202	2.223	.182	.990	.328	.664	1.506

a. Dependent Variable: LN_FEE

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

4. Uji Autokorelasi
 - a. Uji Autokorelasi Indonesia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.771 ^a	.594	.511	.9353945	1.556

a. Predictors: (Constant), MO, ACExpert, BoardInd, BoardMeet, ACSize, IO, BoardSize

b. Dependent Variable: LN_FEE

- b. Uji Autokorelasi Malaysia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.290 ^a	.084	-.073	.3702485	1.797

a. Predictors: (Constant), MO, ACSize, BoardSize, BoardInd, BoardMeet, ACExpert, IO

b. Dependent Variable: LN_FEE

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

- 5. Uji Heteroskedastisitas
 - a. Uji Heteroskedastisitas Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.005	3.397		.296	.769
	BoardInd	-.605	1.507	-.067	-.401	.691
	BoardSize	-.098	.125	-.155	-.783	.439
	BoardMeet	-.726	1.823	-.073	-.398	.693
	ACSize	.529	.804	.106	.658	.515
	ACExpert	.332	.701	.074	.473	.639
	IO	-1.594	1.087	-.260	-1.466	.152
	MO	2.649	1.608	.291	1.647	.109

a. Dependent Variable: ABSRes

- b. Uji Heteroskedastisitas Malaysia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.114	.969		.117	.907
	BoardInd	.087	.395	.037	.221	.826
	BoardSize	-.005	.033	-.023	-.141	.889
	BoardMeet	-.356	.779	-.077	-.457	.650
	ACSize	.120	.093	.216	1.287	.205
	ACExpert	-.144	.131	-.194	-1.093	.281
	IO	.303	.330	.177	.919	.363
	MO	.725	1.159	.116	.625	.535

a. Dependent Variable: ABSRes

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

6. Uji Nilai F
 - a. Uji Nilai F Indonesia

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.545	7	6.221	7.110	.000 ^b
	Residual	29.749	34	.875		
	Total	73.293	41			

a. Dependent Variable: LN_FEE

b. Predictors: (Constant), MO, ACExpert, BoardInd, BoardMeet, ACSize, IO, BoardSize

- b. Uji Nilai F Malaysia

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.515	7	.074	.536	.802 ^b
	Residual	5.620	41	.137		
	Total	6.135	48			

a. Dependent Variable: LN_FEE

b. Predictors: (Constant), MO, ACSize, BoardSize, BoardInd, BoardMeet, ACExpert, IO

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

7. Uji Adjusted R2

a. Uji Adjusted R2 Indonesia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.771 ^a	.594	.511	.9353945	1.556

a. Predictors: (Constant), MO, ACExpert, BoardInd, BoardMeet, ACSize, IO, BoardSize

b. Dependent Variable: LN_FEE

b. Uji Adjusted R2 Malaysia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.290 ^a	.084	-.073	.3702485	1.797

a. Predictors: (Constant), MO, ACSize, BoardSize, BoardInd, BoardMeet, ACExpert, IO

b. Dependent Variable: LN_FEE

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

- 8. Uji Nilai *t*
 - a. Uji Nilai *t* Indonesia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.670	4.257		4.856	.000
	BoardInd	.539	1.888	.034	.285	.777
	BoardSize	.743	.157	.672	4.728	.000
	BoardMeet	4.254	2.284	.245	1.862	.071
	ACSize	-.554	1.008	-.064	-.550	.586
	ACEExpert	-2.728	.878	-.347	-3.107	.004
	IO	-3.519	1.362	-.330	-2.583	.014
	MO	-2.928	2.015	-.184	-1.453	.155

a. Dependent Variable: LN_FEE

- b. Uji Nilai *t* Malaysia

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.686	1.859		10.053	.000
	BoardInd	-.050	.757	-.011	-.066	.948
	BoardSize	.014	.064	.035	.217	.829
	BoardMeet	1.669	1.494	.187	1.117	.271
	ACSize	-.238	.179	-.221	-1.329	.191
	ACEExpert	.174	.252	.122	.692	.493
	IO	.201	.632	.061	.318	.752
	MO	2.202	2.223	.182	.990	.328

a. Dependent Variable: LN_FEE

Lampiran 5 (lanjutan)

HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

9. Uji Beda

Group Statistics					
	NEGARA	N	Mean	Std. Deviation	Std. Error Mean
LNFE	Indonesia	42	21.014118	1.3370273	.2063078
	Malaysia	49	19.943680	.3575119	.0510731

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
LNFE	Equal variances assumed	64.760	.000	5.389	89	.000	1.0704373	.1986511	.6757218	1.4651529
	Equal variances not assumed			5.037	46.032	.000	1.0704373	.2125356	.6426334	1.4982413

