

## Daftar Referensi

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Lampiran 1 Tabulasi Data Varabel Independen dan Dependen

No	Kode Saham	Nama Emiten	Tahun	Kualitas Audit	Komite Audit	Profitabilitas	Capital Intensity	CETR
1	ANJT	Austrindo Nusantara Jaya Tbk	2016	1	3	0.0175	0.3377	(0.7348)
			2017	1	3	0.0817	0.3085	(0.1618)
			2018	1	3	(0.0008)	0.3210	(3.9485)
2	DSNG	Dharma Satya Nusantara Tbk	2016	1	3	0.0308	0.2548	(1.0905)
			2017	1	2	0.0705	0.2460	(0.1477)
			2018	1	3	0.0364	0.2554	(0.4970)
3	GZCO	Gozco Palantation Tbk	2016	0	3	(0.4363)	0.2481	0.0120
			2017	0	3	(0.0479)	0.2423	0.0598
			2018	0	1	(0.1214)	0.2667	0.0013
4	JAWA	Jaya Agra Wattie Tbk	2016	0	3	0.0684	0.3194	0.0011
			2017	0	3	(0.0604)	0.3123	0.0102
			2018	0	3	(0.0872)	0.2876	0.0005
5	PALM	Providen Agro Tbk	2016	0	2	0.0568	0.7105	(0.0249)
			2017	0	2	0.0239	0.9220	(0.5941)
			2018	0	3	(0.0560)	0.4058	0.1160
6	SIMP	Salim Invomas Pratama Tbk	2016	1	3	0.0187	0.3266	(0.3489)
			2017	1	3	0.0208	0.3072	(0.5778)
			2018	1	3	(0.0051)	5.7883	(2.7192)
7	SSMS	Sawit Sumber Mas Sarana	2016	0	3	0.0826	0.2442	(0.2168)
			2017	1	3	0.0822	0.2013	(0.2736)
			2018	1	3	0.0077	0.1966	(1.2099)
8	TBLA	Tunas Baru Lampung	2016	0	3	0.0493	0.4345	(0.1436)
			2017	0	3	0.0680	0.4416	(0.1527)
			2018	0	3	0.0137	0.6019	(0.8270)
9	CPRO	Central Protein Prima Tbk	2016	1	3	(0.2727)	0.6257	0.0148
			2017	1	3	(0.3767)	0.6119	0.0291
			2018	1	3	0.2621	0.6400	(0.0307)

Lampiran 2 Hasil *Output Eviews 1.0*

**1. Hasil Statistik Deskriptif**

	CETR	Kualitas Audit	Komite Audit	Profitabilitas	Capital Intensity
Mean	-0.49837	0.518519	2.814815	-0.017533	0.587330
Median	-0.1527	1.000000	3.000000	0.018700	0.319400
Maximum	0.116000	1.000000	3.000000	0.262100	5.788300
Minimum	-3.9485	0.000000	1.000000	-0.4363	0.196600
Std. Dev.	0.908185	0.509175	0.483341	0.144493	1.055174
Skewness	-2.663393	-0.074125	-2.587342	-1.428807	4.676228
Kurtosis	9.821360	1.005495	8.925937	5.354138	23.58163
Jarque-Bera	84.26880	4.500034	69.63085	15.42141	574.9559
Probability	0.000000	0.105397	0.000000	0.000448	0.000000
Sum	-13.456	14.00000	76.00000	-0.4734	15.85790
Sum Sq. Dev.	21.44479	6.740741	6.074074	0.542833	28.94820
Observations	27	27	27	27	27

**2. Hasil Regresi Data Panel Model *Common Effect (CEM)***

Dependent Variable: CETR  
 Method: Panel Least Squares  
 Date: 01/17/20 Time: 10:02  
 Sample: 2016 2018  
 Periods included: 3  
 Cross-sections included: 9  
 Total panel (balanced) observations: 27

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	<b>0.342408</b>	0.115257	<b>2.970827</b>	<b>0.0071</b>
KOMITE_AUDIT	<b>0.312257</b>	0.346476	<b>0.901236</b>	<b>0.3772</b>
PROFITABILITAS	<b>-1.933290</b>	0.364472	<b>-5.304351</b>	<b>0.0000</b>
CAPITAL_INTENSITY	<b>0.325749</b>	0.154608	<b>2.106936</b>	<b>0.0468</b>
C	<b>1158.489</b>	5919.807	<b>0.195697</b>	<b>0.8466</b>
R-squared	0.710336	Mean dependent var		5331.259
Adjusted R-squared	<b>0.657670</b>	S.D. dependent var		4910.365
S.E. of regression	2873.004	Akaike info criterion		18.92968
Sum squared resid	1.82E+08	Schwarz criterion		19.16965
Log likelihood	-250.5507	Hannan-Quinn criter.		19.00104
F-statistic	<b>13.48753</b>	Durbin-Watson stat		1.930926
Prob(F-statistic)	<b>0.000011</b>			

### 3. Hasil Regresi Data Panel Model *Fixed Effect* (FEM)

Dependent Variable: CETR  
 Method: Panel Least Squares  
 Date: 01/17/20 Time: 10:04  
 Sample: 2016 2018  
 Periods included: 3  
 Cross-sections included: 9  
 Total panel (balanced) observations: 27

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	0.160921	0.365831	0.439877	0.6667
KOMITE_AUDIT	0.545759	0.420918	1.296593	0.2157
PROFITABILITAS	-2.073952	0.690220	-3.004769	0.0095
CAPITAL_INTENSITY	0.474287	0.194865	2.433930	0.0289
C	-2436.080	7621.782	-0.319621	0.7540

#### Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.808320	Mean dependent var	5331.259
Adjusted R-squared	0.644024	S.D. dependent var	4910.365
S.E. of regression	2929.708	Akaike info criterion	19.10938
Sum squared resid	1.20E+08	Schwarz criterion	19.73330
Log likelihood	-244.9766	Hannan-Quinn criter.	19.29490
F-statistic	4.919882	Durbin-Watson stat	2.878629
Prob(F-statistic)	0.003027		

### 4. Hasil Regresi Data Panel Model *Random Effect* (REM)

Dependent Variable: CETR  
 Method: Panel EGLS (Cross-section random effects)  
 Date: 01/17/20 Time: 10:04  
 Sample: 2016 2018  
 Periods included: 3  
 Cross-sections included: 9  
 Total panel (balanced) observations: 27  
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	0.342134	0.117879	2.902411	0.0083
KOMITE_AUDIT	0.313390	0.353654	0.886149	0.3851
PROFITABILITAS	-1.933297	0.372568	-5.189104	0.0000
CAPITAL_INTENSITY	0.326468	0.157845	2.068289	0.0506
C	1136.157	6042.871	0.188016	0.8526

#### Effects Specification

	S.D.	Rho
Cross-section random	141.5748	0.0023
Idiosyncratic random	2929.708	0.9977

#### Weighted Statistics

R-squared	0.709809	Mean dependent var	5312.683
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Adjusted R-squared	0.657047	S.D. dependent var	4901.066
S.E. of regression	2870.170	Sum squared resid	1.81E+08
F-statistic	13.45305	Durbin-Watson stat	1.934296
Prob(F-statistic)	0.000011		

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Unweighted Statistics

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R-squared	0.710336	Mean dependent var	5331.259
Sum squared resid	1.82E+08	Durbin-Watson stat	1.930478

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### 5. Hasil Uji Lagrange Multiplier Test

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

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	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	0.152586 ( <b>0.6961</b> )	0.242077 (0.6227)	0.394663 (0.5299)
Honda	-0.390623 --	-0.492013 --	-0.624118 --
King-Wu	-0.390623 --	-0.492013 --	-0.614762 --
Standardized Honda	0.173891 (0.4310)	-0.206501 --	-3.385205 --
Standardized King-Wu	0.173891 (0.4310)	-0.206501 --	-2.882716 --
Gourierioux, <i>et al.</i> *	--	--	0.000000 (>= 0.10)

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\*Mixed chi-square asymptotic critical values:

1%	7.289
5%	4.321
10%	2.952

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### 6. Hasil Chow Test

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

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Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.894580	(8,14)	<b>0.5458</b>
Cross-section Chi-square	11.148200	8	0.1934

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Cross-section fixed effects test equation:

Dependent Variable: CETR

Method: Panel Least Squares

Date: 01/17/20 Time: 10:07

Sample: 2016 2018  
 Periods included: 3  
 Cross-sections included: 9  
 Total panel (balanced) observations: 27

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	0.342408	0.115257	2.970827	0.0071
KOMITE_AUDIT	0.312257	0.346476	0.901236	0.3772
PROFITABILITAS	-1.933290	0.364472	-5.304351	0.0000
CAPITAL_INTENSITY	0.325749	0.154608	2.106936	0.0468
C	1158.489	5919.807	0.195697	0.8466
R-squared	0.710336	Mean dependent var		5331.259
Adjusted R-squared	0.657670	S.D. dependent var		4910.365
S.E. of regression	2873.004	Akaike info criterion		18.92968
Sum squared resid	1.82E+08	Schwarz criterion		19.16965
Log likelihood	-250.5507	Hannan-Quinn criter.		19.00104
F-statistic	13.48753	Durbin-Watson stat		1.930926
Prob(F-statistic)	0.000011			

## 7. Hasil Hausman Test

Correlated Random Effects - Hausman Test  
 Equation: Untitled  
 Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.114919	4	<b>0.5388</b>

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
KUALITAS_AUDIT	0.160921	0.342134	0.119937	0.6008
KOMITE_AUDIT	0.545759	0.313390	0.052101	0.3087
PROFITABILITAS	-2.073952	-1.933297	0.337596	0.8087
CAPITAL_INTENSITY	0.474287	0.326468	0.013057	0.1958

Cross-section random effects test equation:  
 Dependent Variable: CETR  
 Method: Panel Least Squares  
 Date: 01/17/20 Time: 10:08  
 Sample: 2016 2018  
 Periods included: 3  
 Cross-sections included: 9  
 Total panel (balanced) observations: 27

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-2436.080	7621.782	-0.319621	0.7540
KUALITAS_AUDIT	0.160921	0.365831	0.439877	0.6667
KOMITE_AUDIT	0.545759	0.420918	1.296593	0.2157
PROFITABILITAS	-2.073952	0.690220	-3.004769	0.0095

CAPITAL\_INTENSITY 0.474287 0.194865 2.433930 0.0289

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.808320	Mean dependent var	5331.259
Adjusted R-squared	0.644024	S.D. dependent var	4910.365
S.E. of regression	2929.708	Akaike info criterion	19.10938
Sum squared resid	1.20E+08	Schwarz criterion	19.73330
Log likelihood	-244.9766	Hannan-Quinn criter.	19.29490
F-statistic	4.919882	Durbin-Watson stat	2.878629
Prob(F-statistic)	0.003027		

**8. Hasil Pemilihan Model**

Metode	Pengujian	Hasil
<i>Lagrange Multiplier Test</i>	<i>Common Effect Model vs Random Effect Model</i>	<i>Common Effect Model</i>
<i>Chow Test</i>	<i>Common Effect Model vs Fixed Effect Model</i>	<i>Common Effect Model</i>
<i>Hausman Test</i>	<i>Fixed Effect Model vs Random Effect Model</i>	<i>Random Effect Model</i>

**9. Hasil Analisis Regresi Data Panel**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KUALITAS_AUDIT	<b>0.342408</b>	0.115257	<b>2.970827</b>	<b>0.0071</b>
KOMITE_AUDIT	<b>0.312257</b>	0.346476	<b>0.901236</b>	<b>0.3772</b>
PROFITABILITAS	<b>-1.933290</b>	0.364472	<b>-5.304351</b>	<b>0.0000</b>
CAPITAL_INTENSITY	<b>0.325749</b>	0.154608	<b>2.106936</b>	<b>0.0468</b>
C	<b>1158.489</b>	5919.807	<b>0.195697</b>	<b>0.8466</b>

**10. Hasil Koefisien Determinasi (R<sup>2</sup>)**

*Weighted Statistics*

R-squared	0.710336	Mean dependent var	5331.259
Adjusted R-squared	<b>0.65767</b>	S.D. Dependent var	4910.365
S.E. of Regression	2873.004	Sum squared resid	1.82E+08
F-statistic	13.48753	Durbin-Watson stat	1.930926
Prob(F-statistic)	0.000011		