

LAMPIRAN

LAMPIRAN 1 Hasil Uji SPSS

1. Hasil Uji Statistik Data Awal

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Dewan komisaris independen	426	0,11	0,80	0,4099	0,09578
Komite audit	426	1	4	2,69	0,582
<i>Capital structure</i>	426	-4,86	54,98	1,5543	4,09088
<i>Firm value</i>	426	-0,82	45,43	2,5488	4,45154
<i>Financial Performance</i>	426	-1,20	81,09	0,3324	4,07701
<i>Firm size</i>	426	21,36	32,94	28,3373	1,87821
<i>Firm age</i>	426	0,00	111	19,54	19,752
Likuiditas	426	0,00	47,89	2,8870	4,42588
Valid N (listwise)	426				

2. Hasil Uji Kolmogorov-Smirnov Test

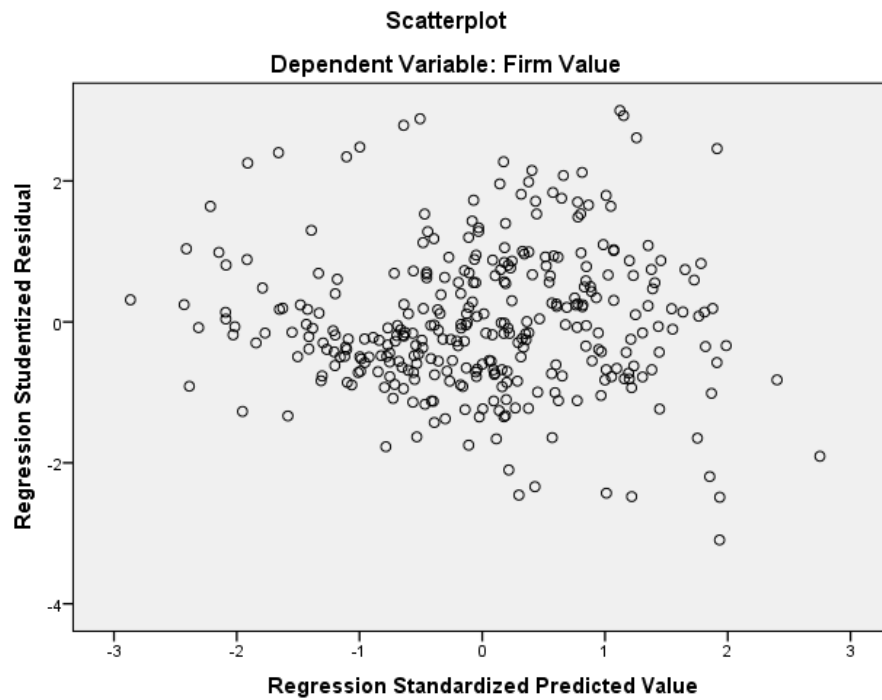
One-Sample Komogorov-Smirnov Test			
			Unstandardized Residual
N			426
Normal Parameters ^{a,b}	Mean		0,000
	Std. Deviation		4,04689047
Most Extreme Differences	Absolute		0,172
	Positive		0,172
	Negative		-0,27
Test Statistic			0,172
Asymp. Sig. (2-tailed)			0,000
Monte Carlo Sig. (2-tailed)	Sig.		0,000
	99% Confidence Interval	Lower Bound	0,000
		Upper Bound	0,000
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 2000000.			

One-Sample Komogorov-Smirnov Test			
			Unstandardized Residual
N			331
Normal Parameters ^{a,b}	Mean		1.2572985
	Std. Deviation		0.24791827
Most Extreme Differences	Absolute		0.028
	Positive		0.018
	Negative		-0.028
Test Statistic			0.028
Asymp. Sig. (2-tailed)			0.200 ^{c,d}
Monte Carlo Sig. (2-tailed)	Sig.		0.948 ^e
	99% Confidence Interval	Lower Bound	0.942
		Upper Bound	0.954
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 2000000.			

3. Hasil Uji Multikolonieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Dewan Komisaris Independen (X1)	0.961	1.041
	Komite Audit (X2)	0.732	1.366
	<i>Capital Structure</i> (X3)	0.853	1.172
	<i>Financial Performance</i> (Z)	0.815	1.227
	<i>Firm Size</i> (K1)	0.676	1.478
	<i>Firm Age</i> (K2)	0.557	1.795
	Likuiditas (K3)	0.978	1.023
a.	Dependent Variable: <i>Firm Value</i> (Y)		

4. Hasil Uji Scaatterpllot



5. Hasil Uji Heterokedastisitas

Coefficients ^a						
Model		Unstandardized Coefficient		Standardize Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.059	0.632		0.094	0.925
	Dewan Komisaris Independen	0.033	0.437	0.004	0.074	0.941
	Komite Audit	-0.027	0.048	-0.032	-0.566	0.572
	Capital Structure	-0.002	0.014	-0.009	-0.172	0.864
	Financial Performance	-0.126	0.341	-0.019	-0.369	0.712
	Firm Size	0.242	0.235	0.057	1.031	0.303
	Firm Age	-0.012	0.024	-0.031	-0.517	0.606
	Likuiditas	0.012	0.011	0.059	1.136	0.257
a.	Dependent variabel: Firm Value					

6. Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,388 ^a	0,151	0,131	0,45062	1,985
c. Predictors: (Constant), Likuiditas, Dewan Komisaris Independen, <i>Firm Age</i> , <i>Capital Structure</i> , <i>Financial Performance</i> , <i>Firm Size</i> , Komite Audit					
d. Dependent Variable: <i>Firm Value</i>					

7. Hasil Uji Regresi Linier Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized coefficients	t	sig.
		B	Std. Error	Beta		
1	(Constant)	1,244	0.303		4.101	0.000
	Dewan Komisaris Independen	0.304	0.425	0.036	0.716	0.475
	Komite Audit	-0.063	0.053	-0.061	-1.181	0.238
	<i>Capital Structure</i>	-0.024	0.040	-0.031	-0.610	0.542
b. Dependent Variable: <i>Firm Value</i>						

8. Uji F

ANOVA ^a			
Model		F	Sig.
1	Regression	10.947	0,000 ^b
	Residual		
	Total		

9. Hasil Uji t

Coefficient ^a						
Model		Unstandardized Coefficient		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,985	1.132		0,870	0,385
	Dewan Komisaris Independen	1,056	0,417	0,131	2,531	0,012
	Komite Audit	-0,106	0,058	-0,108	-1,833	0,068
	Capital Structure	0,191	0,069	0,151	2,750	0,006
	Finacial Performance	2,064	0,269	0,430	7,682	0,000
	Firm Size	-0,108	0,212	-0,031	-0,508	0,612
	Firm Age	-0,056	0,018	-0,216	-3,191	0,002
	Likuiditas	-0,002	0,014	-0,006	-0,109	0,913
a. Dependent Variable: Firm Value (Y)						

Coefficient ^a						
Model		Unstandardized Coefficient		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.065	0.234		-0,278	0,781
	Dewan Komisaris Independen	-0,242	0,085	-0,144	-2,844	0,005
	Komite Audit	-0,016	0,012	-0,078	-1,337	0,182
	<i>Capital Structure</i>	-0,067	0,014	-0,252	-4,807	0,000
	<i>Firm Size</i>	0,098	0,043	0,137	2,259	0,025
	<i>Fiem Age</i>	0,011	0,004	0,197	2,972	0,003
	Likuiditas	-0,003	0,003	-0,054	-1,070	0,285
b. Dependent Variable: <i>Financial Performance (Z)</i>						

10. Hasil Uji Mediasi

a. Persamaan 1

	Test statistic:	Std. Error:	p-value:
Sobel test	-2,8451009	0,17556073	0,00443974
Aroian test	-284485963	0,17557562	0,0044431
Goodman test	-284534223	0,17554584	0,00443637

b. Persamaan 2

	Test statistic:	Std. Error:	p-value:
Sobel test	-1,33313207	0,02477174	0,18248847
Aroian test	-1,33301889	0,02477384	0,1825256
Goodman test	-1,33324527	0,02476964	0,18245133

c. Persamaan 3

	Test statistic:	Std. Error:	p-value:
Sobel test	-4,77643252	0,02895215	0,000000178
Aroian test	-4,77602849	0,0289546	0,000000179
Goodman test	-4,77683666	0,0289497	0,000000178

11. Uji Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,417 ^a	0,174	0,156	0,54595
a. Predictors: (Constant), Likuiditas, Dewan Komisaris Independen, Komite Audit, Firm Size, Capital Structure Financial Performance, Firm Age				

LAMPIRAN 2 Tabulasi Data

**Tabulasi Data Variabel : (Dewan Komisaris Independen, Komite Audit,
Capital Structure, Firm Value, Financial Performance)**

KODE	TAHUN	DEWAN KOMISARIS INDEPENDEN	KOMITE AUDIT	<i>CAPITAL STRUCTURE</i>	<i>FIRM VALUE</i>
AMRT	2021	0.50	2	1.72	5.73
	2022	0.60	2	1.68	9.92
	2023	0.50	2	0.54	3.55
	2024	0.50	2	0.54	3.05
DMND	2021	0.33	1	0.25	1.66
	2022	0.33	1	0.27	1.43
	2023	0.80	2	0.23	1.32
	2024	0.67	2	0.20	1.14
KMDS	2021	0.50	2	0.24	2.31
	2022	0.50	2	0.26	2.46
	2023	0.50	2	0.15	1.38
	2024	0.33	2	0.14	1.73
MIDI	2021	0.50	2	2.80	3.94
	2022	0.50	2	2.48	4.31
	2023	0.67	2	0.99	3.67
	2024	0.67	2	1.35	4.37
SDPC	2021	0.67	3	4.09	0.75
	2022	0.67	3	4.41	1.47
	2023	0.60	3	4.90	0.72

	2024	0.60	3	5.27	0.60
AALI	2021	0.50	2	0.44	0.44
	2022	0.50	2	0.31	0.35
	2023	0.50	2	0.28	0.30
	2024	0.50	2	0.24	0.26
BOBA	2021	0.33	2	0.06	1.93
	2022	0.33	2	0.19	1.52
	2023	0.33	2	0.16	1.29
	2024	0.33	2	0.15	1.27
CAMP	2021	0.50	2	0.12	1.66
	2022	0.33	2	0.14	1.91
	2023	0.50	1	0.14	2.48
	2024	0.50	1	0.16	1.61
CMRY	2021	0.33	2	0.19	5.90
	2022	0.33	2	0.18	6.49
	2023	0.33	3	0.19	5.36
	2024	0.33	3	0.21	6.35
CPRO	2021	0.33	2	1.25	1.99
	2022	0.33	2	1.15	0.99
	2023	0.33	2	1.00	0.89
	2024	0.33	2	0.88	0.83
CSRA	2021	0.33	1	1.24	1.35
	2022	0.33	1	0.91	1.21
	2023	0.33	1	0.65	0.87

	2024	0.33	1	0.73	1.14
DLTA	2021	0.50	1	0.29	2.94
	2022	0.50	1	0.31	3.02
	2023	0.50	1	0.29	3.02
	2024	0.50	1	0.32	2.03
DSNG	2021	0.33	2	0.95	14.73
	2022	0.33	2	0.88	15.59
	2023	0.33	2	0.82	13.24
	2024	0.33	2	0.76	20.35
GOOD	2021	0.40	2	1.22	6.43
	2022	0.40	2	1.19	5.56
	2023	0.33	2	0.90	4.06
	2024	0.33	2	1.10	3.79
HOKI	2021	0.33	2	0.46	2.61
	2022	0.33	2	0.21	1.48
	2023	0.33	2	0.58	2.53
	2024	0.33	2	0.74	1.69
INDF	2021	0.30	2	1.06	0.65
	2022	0.30	2	0.94	0.64
	2023	0.30	2	0.86	0.56
	2024	0.30	2	0.85	0.62
JPFA	2021	0.33	2	1.18	1.54
	2022	0.50	2	1.39	1.12
	2023	0.50	2	1.41	0.98

	2024	0.50	2	1.09	1.37
MAIN	2021	0.60	4	1.48	0.74
	2022	0.60	4	1.61	0.52
	2023	0.60	4	1.41	0.54
	2024	0.60	4	0.82	0.65
MLBI	2021	0.50	2	1.66	14.57
	2022	0.50	2	2.14	17.28
	2023	0.40	2	1.61	12.40
	2024	0.40	2	1.45	9.24
PSGO	2021	0.50	2	1.62	2.80
	2022	0.50	2	1.46	1.64
	2023	0.33	2	0.87	1.12
	2024	0.33	2	0.62	1.46
ROTI	2021	0.33	2	0.46	2.85
	2022	0.33	2	0.54	3.10
	2023	0.33	2	0.65	2.97
	2024	0.33	2	0.62	2.60
SGRO	2021	0.33	2	1.12	0.83
	2022	0.33	2	0.96	0.76
	2023	0.33	2	0.83	0.69
	2024	0.33	2	0.72	0.65
SKBM	2021	0.33	2	0.99	0.63
	2022	0.33	2	0.90	0.62
	2023	0.33	2	0.72	0.51

	2024	0.33	2	0.86	0.79
SKLT	2021	0.33	2	0.64	3.09
	2022	0.33	2	0.75	2.28
	2023	0.33	2	0.57	0.24
	2024	0.33	2	0.66	0.15
TAPG	2021	0.25	2	0.60	1.59
	2022	0.25	2	0.40	1.23
	2023	0.25	2	0.22	0.95
	2024	0.25	2	0.27	1.35
ULTJ	2021	0.50	1	0.44	3.17
	2022	0.50	1	0.27	2.63
	2023	0.50	1	0.13	2.49
	2024	0.50	2	0.14	2.53
HMSP	2021	0.50	2	0.82	3.87
	2022	0.50	2	0.94	3.51
	2023	0.50	2	0.85	3.49
	2024	0.50	2	0.91	2.60
UCID	2021	0.33	2	0.57	1.22
	2022	0.40	2	0.62	0.88
	2023	0.40	2	0.53	0.75
	2024	0.40	2	0.48	0.54
UNVR	2021	0.67	2	3.41	36.37
	2022	0.67	2	3.58	45.43
	2023	0.67	2	3.93	39.72

	2024	0.67	2	6.47	33.46
WICO	2021	0.40	3	5.55	0.30
	2022	0.40	3	24.56	0.66
	2023	0.40	3	54.98	0.12
	2024	0.40	3	-2.52	1.92
MRAT	2021	0.33	2	0.68	0.34
	2022	0.33	2	0.07	0.08
	2023	0.33	2	0.58	0.39
	2024	0.33	2	0.43	0.23
STTP	2021	0.50	3	0.19	3.00
	2022	0.50	3	0.17	0.26
	2023	0.50	3	0.13	2.53
	2024	0.50	3	0.10	2.90
AISA	2021	0.40	3	1.11	0.03
	2022	0.40	3	1.35	0.02
	2023	0.40	3	0.91	0.02
	2024	0.40	3	0.88	0.01
LAPD	2021	0.50	3	-1.00	0.80
	2022	0.50	3	-1.00	0.01
	2023	0.33	3	3.66	0.54
	2024	0.33	3	6.94	2.52
ICBP	2021	0.38	3	1.15	1.39
	2022	0.38	3	1.01	1.53
	2023	0.38	3	0.92	1.50

	2024	0.38	3	0.88	1.49
WIIM	2021	0.25	3	0.43	0.65
	2022	0.50	3	0.44	0.84
	2023	0.50	3	3.94	0.02
	2024	0.50	3	0.58	0.77
MYOR	2021	0.40	3	0.75	4.02
	2022	0.40	3	0.74	4.36
	2023	0.40	3	0.56	3.64
	2024	0.40	3	0.74	3.63
GGRM	2021	0.50	3	0.52	0.99
	2022	0.50	3	0.53	0.60
	2023	0.50	3	0.52	0.06
	2024	0.50	3	0.37	0.41
SIPD	2021	0.40	3	0.02	0.02
	2022	0.40	3	3.28	0.01
	2023	0.25	3	1.75	0.01
	2024	0.25	3	1.59	5.01
LSIP	2021	0.33	3	0.17	0.79
	2022	0.33	3	0.14	0.63
	2023	0.33	3	0.10	0.53
	2024	0.33	3	0.10	0.53
TBLA	2021	0.33	3	2.25	0.74
	2022	0.33	3	2.46	0.58
	2023	0.33	3	2.16	0.51

	2024	0.33	3	2.29	0.44
DSFI	2021	0.40	3	0.85	8.35
	2022	0.40	3	0.65	7.26
	2023	0.40	3	0.64	0.50
	2024	0.40	3	0.62	0.40
BTEK	2021	0.50	3	1.67	1.48
	2022	0.50	3	2.44	1.92
	2023	0.50	3	2.66	2.09
	2024	0.50	3	7.42	0.30
GZCO	2021	0.33	3	0.89	0.38
	2022	0.33	3	0.77	0.42
	2023	0.33	3	0.81	0.62
	2024	0.33	3	0.88	0.55
MBTO	2021	0.33	2	0.61	0.35
	2022	0.33	2	0.78	0.34
	2023	0.33	2	0.77	0.27
	2024	0.33	2	0.82	0.26
ADES	2021	0.33	3	0.34	1.98
	2022	0.33	3	0.23	3.17
	2023	0.33	3	0.21	3.30
	2024	0.33	3	0.19	2.38
ALTO	2021	0.50	2	1.99	1.69
	2022	0.50	2	1.93	0.31
	2023	0.50	2	2.04	0.34

ANJT	2021	0.38	3	0.51	0.53
	2022	0.38	3	0.42	0.34
	2023	0.38	3	0.48	0.41
	2024	0.43	3	0.46	0.38
BISI	2021	0.33	3	0.13	0.95
	2022	0.33	3	0.12	1.57
	2023	0.50	3	0.13	1.39
	2024	0.50	3	0.07	1.06
BUDI	2023	0.33	3	1.09	0.79
	2024	0.33	3	1.36	0.63
BWPT	2021	0.33	3	4.85	1.13
	2022	0.33	3	4.96	1.00
	2023	0.33	3	3.65	0.78
	2024	0.33	3	2.99	0.76
CEKA	2021	0.33	3	0.22	0.81
	2022	0.33	3	0.11	0.76
	2023	0.50	3	0.15	0.66
	2024	0.50	3	0.25	0.65
EPMT	2021	0.40	4	0.42	1.07
	2022	0.33	3	0.46	1.04
	2023	0.40	3	0.50	0.96
	2024	0.40	3	0.52	0.87
HERO	2021	0.33	3	6.18	8.81
	2022	0.38	3	6.37	6.69

	2023	0.33	3	3.06	2.61
	2024	0.43	3	2.16	1.58
MLPL	2021	0.33	3	2.26	0.15
	2022	0.33	3	1.86	0.05
	2023	0.50	3	1.79	0.03
	2024	0.60	3	1.69	0.04
MPPA	2021	0.40	3	6.96	6.30
	2022	0.40	3	21.80	6.54
	2023	0.50	3	13.05	2.13
	2024	0.50	3	22.69	3.67
PSDN	2023	0.33	3	1.30	1.96
	2024	0.40	3	2.15	2.32
RANC	2021	0.33	3	1.98	5.55
	2022	0.33	3	2.18	2.99
	2023	0.33	3	3.17	3.50
	2024	0.33	3	2.72	2.28
FISH	2021	0.40	3	2.33	1.67
	2022	0.60	2	1.76	1.25
	2023	0.40	2	1.75	0.96
	2024	0.50	2	1.98	1.80
SIMP	2021	0.33	3	0.82	0.36
	2022	0.33	3	0.71	0.31
	2023	0.33	3	0.61	0.27
	2024	0.33	3	0.55	0.25

SMAR	2021	0.43	3	1.80	0.87
	2022	0.43	3	1.21	0.74
	2023	0.43	3	1.08	0.60
	2024	0.43	3	1.28	0.53
SSMS	2021	0.50	3	1.27	1.50
	2022	0.33	3	0.54	1.00
	2023	0.33	3	0.83	0.84
	2024	0.33	3	0.75	1.05
TCID	2021	0.50	4	0.26	1.18
	2022	0.50	4	0.28	1.37
	2023	0.40	4	0.27	0.58
	2024	0.40	4	0.31	0.49
TGKA	2021	0.40	3	0.93	3.65
	2022	0.40	3	1.04	3.19
	2023	0.40	3	1.08	2.69
	2024	0.40	3	1.02	2.38
UNSP	2021	0.40	3	-2.20	-0.04
	2022	0.33	3	-1.76	-0.05
	2023	0.33	3	-1.77	-0.48
WAPO	2021	0.50	3	0.34	3.04
	2022	0.50	3	0.37	4.37
	2023	0.50	3	0.85	1.58
	2024	0.50	3	0.20	2.34
DAYA	2021	0.33	3	8.58	0.01

	2022	0.33	3	19.20	0.02
	2023	0.33	3	38.17	0.04
	2024	0.33	3	14.46	0.03
DPUM	2021	0.33	3	1.24	0.34
	2022	0.33	3	1.35	0.36
	2023	0.50	3	1.79	0.36
	2024	0.50	3	2.01	0.68
KINO	2021	0.50	3	1.01	1.09
	2022	0.50	3	2.05	1.42
	2023	0.33	3	1.87	1.12
	2024	0.33	3	1.73	1.04
CLEO	2021	0.33	3	0.35	5.63
	2022	0.33	3	0.43	5.62
	2023	0.33	3	0.52	5.63
	2024	0.33	3	0.38	9.79
PCAR	2021	0.33	3	0.68	5.06
	2022	0.33	3	0.68	1.66
	2023	0.50	3	0.56	0.87
	2024	0.50	3	0.41	0.89
MGRO	2021	0.33	3	1.56	4.26
	2022	0.33	3	2.97	4.65
	2023	0.33	3	4.14	0.72
	2024	0.33	3	5.09	4.89
ANDI	2021	0.33	3	0.94	3.19

	2022	0.33	3	0.86	3.31
	2023	0.50	3	0.11	3.62
	2024	0.33	3	1.19	4.07
FOOD	2021	0.33	3	0.59	0.81
	2022	0.33	3	1.46	1.73
	2023	0.33	3	1.38	3.12
	2024	0.33	3	-0.02	-0.04
BEEF	2021	0.33	3	-4.86	-0.82
	2022	0.20	3	-3.31	-0.47
	2023	0.50	2	3.91	3.33
	2024	0.33	3	7.38	4.06
COCO	2021	0.50	3	0.41	0.69
	2022	0.33	3	0.58	0.49
	2023	0.50	3	0.72	0.29
	2024	0.50	3	0.78	0.17
ITIC	2021	0.50	3	0.62	0.79
	2022	0.50	3	0.34	0.45
	2023	0.50	3	0.29	0.50
	2024	0.11	3	0.47	0.54
KEJU	2021	0.33	3	0.31	3.03
	2022	0.33	3	0.22	3.05
	2023	0.33	3	0.23	3.48
	2024	0.33	3	0.32	1.64
AGAR	2021	0.50	3	0.65	3.39

	2022	0.50	3	0.86	2.60
	2023	0.50	3	0.84	0.99
	2024	0.50	3	0.92	2.05
IKAN	2021	0.50	3	0.83	1.12
	2022	0.50	3	0.73	0.68
	2023	0.50	3	0.92	0.57
	2024	0.50	3	0.86	0.27
PGUN	2021	0.50	3	0.62	1.44
	2022	0.50	3	0.39	1.97
	2023	0.50	3	0.59	1.47
	2024	0.50	3	0.47	1.36
PNGO	2021	0.33	3	1.36	1.91
	2022	0.33	3	0.54	0.71
	2023	0.33	3	0.87	1.37
	2024	0.33	3	0.83	1.30
ENZO	2021	0.50	3	0.46	0.37
	2022	0.50	3	0.49	0.46
	2023	0.50	3	1.28	0.69
	2024	0.50	3	0.58	0.19
VICI	2021	0.40	3	0.33	4.61
	2023	0.40	3	0.25	4.75
	2024	0.40	3	0.25	4.29
PMMP	2021	0.33	3	0.73	0.30
	2022	0.33	3	2.66	0.77

	2023	0.33	3	2.69	0.49
FAPA	2021	0.33	3	1.21	2.96
	2022	0.50	3	1.21	4.00
	2023	0.50	3	1.12	4.73
	2024	0.50	3	1.29	5.09
WMUU	2021	0.33	3	0.88	1.61
	2022	0.33	3	1.26	0.92
	2023	0.33	3	1.53	0.66
FLMC	2021	0.33	3	1.06	4.18
	2022	0.33	2	0.58	0.34
	2023	0.33	2	0.54	0.33
	2024	0.33	3	0.42	0.86
OILS	2021	0.50	3	0.71	1.98
	2022	0.50	3	0.91	1.16
	2023	0.50	3	0.58	0.30
	2024	0.50	3	1.41	0.47
TAYS	2021	0.50	3	0.65	0.52
	2022	0.50	3	1.84	3.57
	2023	0.50	3	2.30	0.90
	2024	0.50	3	5.24	0.96
WMPP	2021	0.33	3	1.34	1.95
	2022	0.33	3	1.89	1.04
	2023	0.50	3	3.11	1.21
NASI	2021	0.50	3	0.16	3.23

	2022	0.50	3	0.18	1.37
	2023	0.50	3	0.24	1.04
STAA	2022	0.40	3	0.34	0.16
	2023	0.33	3	0.39	2.07
	2024	0.33	3	0.37	1.52
NANO	2022	0.33	3	0.08	0.73
	2023	0.33	3	0.20	0.43
	2024	0.33	3	0.24	0.66
TLDN	2022	0.33	3	1.40	3.44
	2023	0.33	3	1.21	2.37
	2024	0.33	3	0.80	2.24
IBOS	2022	0.33	3	0.13	2.11
	2023	0.33	3	0.12	8.74
	2024	0.33	3	0.08	0.78
ASHA	2022	0.50	3	0.22	2.48
	2023	0.50	3	0.26	1.57
	2024	0.50	3	0.21	0.47
TRGU	2022	0.40	3	2.44	1.75
	2023	0.40	3	2.19	1.38
	2024	0.40	3	2.51	1.73
DEWI	2022	0.50	3	0.11	2.88
	2023	0.50	3	0.17	0.78
	2024	0.50	3	0.16	1.15
GULA	2022	0.50	3	0.33	2.32

	2023	0.50	3	0.47	2.33
	2024	0.50	3	4.75	2.38
JARR	2022	0.33	3	1.60	2.20
	2023	0.33	3	1.53	1.59
	2024	0.33	3	1.41	1.82
AMMS	2022	0.50	3	0.04	0.75
	2023	0.67	2	0.03	0.70
BUAH	2022	0.33	3	1.25	5.78
	2023	0.33	3	0.91	11.88
	2024	0.33	4	1.07	10.30
CRAB	2022	0.33	3	0.76	2.39
	2023	0.33	3	0.79	2.88
	2024	0.33	3	0.35	2.33
CBUT	2022	0.33	3	2.92	8.85
	2023	0.50	3	3.81	6.11
	2024	0.50	3	3.33	3.05
MKTR	2022	0.50	3	0.78	2.85
	2023	0.33	3	1.28	3.08
	2024	0.33	3	1.41	2.29
SOUL	2023	0.33	2	0.08	0.61
BEER	2023	0.50	3	0.06	5.22
WINE	2023	0.33	2	0.44	4.27
	2024	0.33	3	0.47	2.65
NAYZ	2023	0.50	2	0.06	0.58

	2024	0.50	2	0.04	1.66
NSSS	2023	0.33	3	0.22	3.97
	2024	0.33	4	1.73	4.81
MAXI	2023	0.33	3	0.27	2.59
GRPM	2023	0.50	3	0.04	1.01
	2024	0.50	3	1.17	0.86
PTPS	2023	0.50	3	0.04	2.02
	2024	0.50	3	0.03	0.90
STRK	2023	0.50	3	0.08	3.58
UDNG	2023	0.33	2	0.15	11.61
AYAM	2023	0.50	3	0.77	2.19
	2024	0.50	3	1.25	2.56
MSJA	2024	0.33	3	0.28	1.39
ISEA	2024	0.50	2	1.44	0.55
GUNA	2024	0.50	3	0.44	1.11
NEST	2024	0.33	3	0.33	0.00
EURO	2022	0.50	3	0.16	13.55
	2023	0.50	3	0.08	6.78
	2024	0.50	3	0.10	5.24
CPIN	2021	0.33	3	0.41	3.88
	2022	0.33	3	5.14	3.52
	2023	0.50	3	0.52	3.05
	2024	0.50	3	0.41	2.58

Tabulasi Data Variabel Mediasi dan Variabel Kontrol (*Financial Performance, Firm Size, Firm Age, Likuiditas*)

Lampiran Data Perusahaan

<i>FINANCIAL PERFORMANCE</i>	<i>FIRM SIZE</i>	<i>FIRM AGE</i>	LIKUIDITAS
0.07	30.94	32	0.87
0.09	31.06	33	0.90
0.10	31.16	34	1.00
0.08	31.29	35	1.04
0.08	29.47	26	3.58
0.06	29.56	27	3.26
0.04	29.60	28	3.56
0.00	31.94	29	3.86
0.19	25.97	21	2.95
0.21	26.18	22	3.17
0.21	26.23	23	4.59
0.20	26.32	24	5.13
0.04	29.48	14	0.69
0.06	29.56	15	0.76
0.07	29.68	16	0.95
0.05	29.80	17	0.94
0.01	27.82	31	1.14
0.02	27.97	32	1.13
0.02	28.13	33	1.12
0.01	28.20	34	0.00

0.07	31.05	23	1.58
0.06	31.01	24	3.60
0.04	30.99	25	1.83
0.04	30.99	26	2.60
0.12	25.72	41	7.31
0.07	25.82	42	2.03
0.09	25.89	43	2.48
0.09	25.93	44	2.86
0.09	27.77	49	13.31
0.11	27.70	50	10.67
0.12	27.72	51	6.43
0.09	27.71	52	5.05
0.14	29.35	29	5.71
0.17	29.46	30	4.39
0.18	29.58	31	4.28
0.19	29.73	32	3.16
0.34	29.49	41	0.88
0.05	29.55	42	1.09
0.06	29.56	43	1.07
0.05	29.53	44	0.10
0.15	28.19	38	2.16
0.14	28.24	39	2.00
0.08	28.24	40	1.73
0.09	28.44	41	1.85

0.14	27.90	37	4.81
0.18	27.90	38	4.56
0.17	27.82	39	4.89
0.13	27.74	40	4.64
0.05	30.25	41	1.25
0.08	30.36	42	1.07
0.05	30.41	43	1.00
0.07	30.49	44	1.15
0.07	29.54	31	0.91
0.07	29.62	32	1.74
0.08	29.64	33	1.78
0.08	29.76	34	1.37
0.01	27.62	18	1.60
0.00	27.42	19	3.27
0.00	27.68	20	1.75
0.01	27.75	21	1.69
0.06	32.82	31	1.34
0.05	32.83	32	1.79
0.06	32.86	33	1.92
0.06	32.94	34	2.15
0.07	30.98	50	2.00
0.05	31.12	51	1.81
0.03	31.16	52	1.61
0.09	31.18	53	1.85

0.01	29.32	24	1.26
0.00	29.38	25	1.17
0.01	29.34	26	1.18
0.09	29.31	27	1.65
0.23	28.70	92	0.74
0.27	28.85	93	0.77
0.31	28.86	94	0.93
0.33	28.87	95	0.90
0.06	28.95	13	2.28
0.06	29.05	14	2.00
0.13	29.06	15	2.75
0.09	29.00	16	2.79
0.07	29.06	26	2.65
0.10	29.05	27	2.10
0.08	29.00	28	1.74
0.10	28.95	29	1.71
0.08	29.91	28	1.09
0.10	29.96	29	1.32
0.04	29.94	30	1.23
0.07	30.00	31	1.26
0.02	28.31	55	1.31
0.04	28.35	56	1.44
0.00	28.24	57	1.57
0.05	28.24	58	1.42

0.10	27.51	45	1.79
0.07	27.66	46	1.63
0.06	27.88	47	2.11
0.08	28.05	48	1.77
0.10	27.85	16	1.54
0.21	30.31	17	1.76
0.12	30.26	18	1.00
0.23	30.29	19	1.00
0.17	29.63	31	3.11
0.13	29.63	32	3.17
0.16	29.65	33	6.18
0.14	29.77	34	5.39
0.13	31.60	108	1.88
0.12	31.63	109	1.69
0.15	31.64	110	1.72
0.12	31.63	111	1.63
0.06	29.68	24	2.02
0.04	29.76	25	2.03
0.05	29.77	26	2.20
0.04	29.79	27	2.26
0.30	30.58	88	0.61
0.29	30.54	89	0.61
0.29	30.44	90	0.55
0.21	30.41	91	0.45

-0.03	28.86	27	1.05
-0.32	26.80	28	0.88
-0.85	25.59	29	1.04
-1.10	25.71	30	0.61
0.62	27.08	26	2.13
0.10	27.27	27	2.48
0.02	27.18	28	2.81
0.02	27.43	29	2.73
0.16	29.00	25	4.16
0.14	29.16	26	4.85
0.17	29.33	27	6.95
0.19	29.54	28	0.10
0.00	30.50	24	0.60
-0.03	28.23	25	0.68
0.01	28.25	26	0.75
0.04	28.31	27	1.06
1.38	25.08	20	0.20
3.61	24.89	21	2.44
0.02	26.04	22	1.02
0.11	26.14	23	0.93
0.07	31.64	11	1.80
0.05	31.68	12	3.10
0.09	31.76	13	3.51
0.07	31.84	14	4.09

0.29	28.27	9	2.93
0.31	28.41	10	2.84
0.45	28.09	11	3.08
9.86	27.66	12	2.44
0.28	30.62	31	2.33
0.25	30.73	32	2.62
0.17	30.80	33	5.95
0.25	31.02	34	4.03
0.06	32.13	31	2.09
0.03	32.11	32	1.90
0.06	32.16	33	1.83
0.01	32.07	34	2.29
4.22	28.66	25	1.07
0.07	28.73	26	0.91
0.01	28.82	27	0.12
1.07	28.77	28	11.13
0.08	30.10	25	6.18
0.08	30.15	26	7.20
0.06	30.16	27	9.53
0.80	28.24	28	10.50
0.04	30.68	21	1.50
0.03	30.80	22	1.20
0.02	30.88	23	1.38
0.03	30.95	24	1.30

0.04	26.69	21	1.54
0.05	26.69	22	1.85
0.03	26.74	23	1.93
0.03	26.79	24	2.03
-0.03	29.06	17	0.37
-0.03	29.05	18	0.35
-0.03	29.03	19	2.57
-0.19	28.98	20	2.32
0.01	28.34	13	0.90
0.04	28.35	14	1.00
0.00	28.38	15	1.66
0.03	28.47	16	0.56
0.21	27.29	10	0.08
0.06	27.30	11	0.68
0.05	27.24	12	0.62
0.01	27.23	13	0.63
0.20	27.90	27	2.51
0.22	28.13	28	3.20
0.19	28.37	29	4.12
0.20	28.62	30	4.04
-0.01	27.72	9	0.82
-0.02	27.65	10	0.81
-0.03	27.61	11	0.76
0.06	29.87	8	1.60

0.04	29.86	9	1.46
0.00	29.88	10	1.04
0.02	29.86	11	1.26
0.12	28.77	14	7.13
0.15	28.86	15	8.74
0.15	28.99	16	7.34
0.05	28.92	17	13.40
0.03	28.83	28	1.36
0.02	28.97	29	1.44
-0.12	30.12	12	0.06
0.00	30.13	13	0.55
0.02	29.95	14	0.37
0.03	29.91	15	0.48
0.11	28.16	25	4.80
0.13	28.17	26	9.95
81.09	21.36	27	7.29
0.14	28.50	28	4.74
0.09	29.91	27	2.94
0.08	29.97	28	2.78
0.06	30.02	29	2.60
0.06	30.07	30	2.54
-0.15	29.47	32	0.77
0.01	29.56	33	0.76
-0.02	29.38	34	0.48

0.00	29.18	35	0.51
0.09	28.73	32	1.14
0.20	28.63	33	1.17
0.07	28.77	34	0.97
0.11	28.83	35	1.02
-0.07	29.17	29	6.11
-0.11	28.96	30	3.59
-0.07	28.92	31	0.75
-0.03	28.90	32	0.78
0.94	25.75	29	0.22
-0.14	25.71	30	0.19
0.01	28.04	9	0.90
0.06	27.93	10	0.84
0.10	27.85	11	0.78
0.02	27.81	12	0.89
0.06	29.62	19	1.33
0.07	29.60	20	1.45
19.85	26.67	21	1.35
0.02	29.77	22	1.30
0.04	31.21	10	1.04
0.04	31.22	11	1.10
0.03	31.19	12	1.05
0.06	31.25	13	1.51
0.07	31.33	29	1.45

0.13	31.38	30	1.96
0.02	31.31	31	1.83
0.03	31.45	32	1.87
0.11	30.26	8	2.39
0.13	30.27	9	1.03
0.03	30.10	10	1.06
0.07	30.10	11	1.11
-0.03	28.46	28	8.13
0.01	28.50	29	7.21
0.02	28.50	30	9.35
-0.05	28.48	31	5.49
0.14	28.86	31	2.33
0.11	29.06	32	2.06
0.10	29.15	33	1.96
0.09	29.17	34	2.06
0.01	29.74	31	0.11
0.20	29.14	32	0.85
0.01	29.15	33	0.10
-0.02	25.33	20	2.23
-0.04	25.30	21	2.08
0.00	25.61	22	1.43
0.01	25.18	23	0.03
-0.08	27.26	5	0.67
-0.06	27.26	6	0.71

-0.02	27.26	7	0.73
0.05	27.61	8	0.77
-0.06	27.96	6	5.92
-0.03	27.93	7	4.77
-0.12	27.81	8	2.01
-0.03	27.80	9	2.36
0.02	29.31	6	1.51
-0.20	29.17	7	0.87
0.02	29.17	8	0.83
0.02	29.14	9	0.73
0.13	27.93	4	1.53
0.12	28.16	5	1.81
0.14	28.46	6	1.21
0.18	28.61	7	1.20
0.01	25.41	4	2.28
0.05	25.36	5	2.37
0.09	25.37	6	4.47
0.00	25.25	7	7.68
0.05	28.23	3	1.03
-0.01	28.57	4	1.00
-0.06	28.62	5	0.84
-0.01	28.75	6	0.87
-0.01	26.90	3	1.40
-0.02	26.82	4	1.52

-0.15	26.66	5	0.58
-0.07	26.58	6	0.77
-0.14	25.39	2	0.56
-0.22	25.35	3	0.55
-0.40	24.65	4	1.00
-0.49	24.60	5	0.48
-0.27	27.24	2	0.25
-0.15	27.14	3	0.24
0.06	27.59	4	0.41
0.05	28.42	5	1.01
-1.20	24.51	2	2.65
0.01	26.91	3	1.95
-0.10	26.99	4	2.74
-0.12	26.81	5	2.57
0.03	26.99	2	1.39
0.04	27.04	3	0.88
0.05	27.05	4	1.06
0.03	27.18	5	1.02
0.19	27.18	2	2.82
0.14	27.37	3	4.17
0.10	27.48	4	4.03
0.15	27.44	5	2.92
0.01	25.91	2	2.23
-0.01	26.02	3	1.81

0.00	26.02	4	1.76
0.02	26.08	5	1.49
0.01	25.58	1	1.78
0.02	25.56	2	1.91
0.01	25.67	3	1.76
0.00	25.65	4	1.85
0.02	28.55	1	1.09
0.07	28.48	2	1.47
0.04	28.58	3	1.80
0.03	28.60	4	1.74
0.13	28.03	1	1.57
0.11	28.07	2	1.47
0.13	28.03	3	1.25
0.13	28.20	4	1.03
0.03	26.41	1	1.49
0.01	26.47	2	1.46
-0.01	26.60	3	1.26
0.02	26.71	4	1.32
0.18	27.63	1	3.47
0.16	27.77	3	3.77
0.14	27.88	4	4.12
0.03	28.98	1	1.21
0.03	29.16	2	1.18
0.00	29.17	3	0.69

0.05	29.70	0	1.39
0.09	29.79	1	0.88
0.02	29.79	2	0.69
0.06	29.81	3	0.76
0.09	28.47	0	1.73
0.00	28.63	1	0.56
-0.09	28.53	2	0.57
-0.28	26.01	0	0.20
-0.10	25.94	1	0.18
0.04	25.94	2	0.31
-0.56	25.05	3	1.05
0.05	25.60	0	2.04
0.04	25.79	1	1.74
0.02	26.02	2	1.31
0.03	26.11	3	1.20
0.01	26.66	0	1.07
0.02	26.73	1	0.82
-0.05	26.74	2	0.76
-0.19	26.60	3	0.60
0.05	29.36	0	1.46
-0.05	29.43	1	0.87
-0.18	29.24	2	47.89
0.01	24.94	0	6.25
0.01	24.97	1	44.67

0.00	25.03	2	3.81
0.18	29.58	0	2.58
0.12	29.53	1	2.09
0.18	29.72	2	2.02
0.01	25.90	0	3.01
0.00	26.04	1	3.10
0.00	26.07	2	3.01
0.11	29.28	0	1.15
0.08	29.32	1	0.96
0.15	29.37	2	1.12
0.02	26.63	0	4.41
0.02	26.65	1	3.78
0.01	26.45	2	9.20
0.06	26.11	0	3.79
-0.10	26.03	1	3.57
-0.20	25.76	2	3.14
0.01	28.89	0	0.97
0.00	31.11	1	0.85
-0.02	28.83	2	0.79
0.05	25.80	0	6.10
0.03	25.90	1	6.41
0.03	25.92	2	7.31
0.01	25.99	0	2.45
0.01	26.11	1	1.71

0.01	26.12	2	1.61
0.01	28.73	0	2.28
0.02	28.93	1	3.70
0.06	29.04	2	3.19
0.00	24.99	0	15.73
0.02	24.98	1	19.73
0.08	26.57	0	17.69
0.11	26.55	1	2.04
0.09	26.70	2	1.83
0.03	26.48	0	2.07
0.05	26.57	1	2.06
0.10	26.41	2	3.86
0.07	28.74	0	1.26
0.03	29.10	1	1.48
0.02	29.07	2	1.41
0.06	27.60	0	2.18
0.04	27.92	1	3.24
0.03	28.05	2	3.90
-0.08	24.47	0	11.03
0.07	26.24	0	17.17
0.12	26.58	0	4.22
0.10	26.84	1	2.74
0.00	25.04	0	11.68
0.00	25.01	1	17.35

0.00	28.93	0	0.94
0.08	28.95	1	1.15
-0.02	25.96	0	9.23
0.06	25.02	0	1.22
0.02	25.98	1	1.49
0.16	25.85	0	17.43
0.14	25.97	1	19.51
0.07	25.83	0	18.04
0.00	24.82	0	24.52
0.02	26.60	0	0.78
0.02	26.87	1	0.98
0.05	28.23	0	2.77
0.00	26.80	0	1.46
0.08	27.61	0	2.13
0.06	26.88	0	3.21
0.10	24.83	0	7.05
0.08	24.93	1	21.50
0.06	24.83	2	9.87
0.10	31.20	30	2.01
0.07	31.32	31	1.78
0.06	31.34	32	1.65
0.09	31.39	33	2.48

LAMPIRAN 3 SAMPEL PERUSAHAAN

Kode	Nama Perusahaan
AALI	Astra Agro Lestari Tbk.
ADES	Akasha Wira International Tbk.
AISA	FKS Food Sejahtera Tbk.
ALTO	Tri Banyan Tirta Tbk.
AMRT	Sumber Alfaria Trijaya Tbk.
ANJT	Austindo Nusantara Jaya Tbk.
BISI	BISI International Tbk.
BTEK	Bumi Teknokultura Unggul Tbk
BUDI	Budi Starch & Sweetener Tbk.
BWPT	Eagle High Plantations Tbk.
CEKA	Wilmar Cahaya Indonesia Tbk.
CPIN	Charoen Pokphand Indonesia Tbk
CPRO	Central Proteina Prima Tbk.
DLTA	Delta Djakarta Tbk.
DSFI	Dharma Samudera Fishing Indust
DSNG	Dharma Satya Nusantara Tbk.
EPMT	Enseval Putera Megatrading Tbk
FISH	FKS Multi Agro Tbk.
GGRM	Gudang Garam Tbk.
GZCO	Gozco Plantations Tbk.
HERO	DFI Retail Nusantara Tbk.
HMSP	H.M. Sampoerna Tbk.
ICBP	Indofood CBP Sukses Makmur Tbk
INDF	Indofood Sukses Makmur Tbk.
JPFA	Japfa Comfeed Indonesia Tbk.
LAPD	Leyand International Tbk.
LSIP	PP London Sumatra Indonesia Tb
MAIN	Malindo Feedmill Tbk.

MBTO	Martina Berto Tbk.
MIDI	Midi Utama Indonesia Tbk.
MLBI	Multi Bintang Indonesia Tbk.
MLPL	Multipolar Tbk.
MPPA	Matahari Putra Prima Tbk.
MRAT	Mustika Ratu Tbk.
MYOR	Mayora Indah Tbk.
PSDN	Prasidha Aneka Niaga Tbk
RANC	Supra Boga Lestari Tbk.
ROTI	Nippon Indosari Corpindo Tbk.
SDPC	Millennium Pharmacon Internati
SGRO	Sampoerna Agro Tbk.
SIMP	Salim Ivomas Pratama Tbk.
SIPD	Sreeya Sewu Indonesia Tbk.
SKBM	Sekar Bumi Tbk.
SKLT	Sekar Laut Tbk.
SMAR	Smart Tbk.
SSMS	Sawit Sumbermas Sarana Tbk.
STTP	Siantar Top Tbk.
TBLA	Tunas Baru Lampung Tbk.
TCID	Mandom Indonesia Tbk.
TGKA	Tigaraksa Satria Tbk.
ULTJ	Ultrajaya Milk Industry & Trad
UNSP	Bakrie Sumatera Plantations Tb
UNVR	Unilever Indonesia Tbk.
WAPO	Wahana Pronatural Tbk.
WICO	Wicaksana Overseas Internation
WIIM	Wismilak Inti Makmur Tbk.
DAYA	Duta Intidaya Tbk.
DPUM	Dua Putra Utama Makmur Tbk.

KINO	Kino Indonesia Tbk.
CLEO	Sariguna Primatirta Tbk.
HOKI	Buyung Poetra Sembada Tbk.
CAMP	Campina Ice Cream Industry Tbk
PCAR	Prima Cakrawala Abadi Tbk.
MGRO	Mahkota Group Tbk.
ANDI	Andira Agro Tbk.
GOOD	Garudafood Putra Putri Jaya Tb
FOOD	Sentra Food Indonesia Tbk.
BEEF	Estika Tata Tiara Tbk.
COCO	Wahana Interfood Nusantara Tbk
ITIC	Indonesian Tobacco Tbk.
KEJU	Mulia Boga Raya Tbk.
PSGO	Palma Serasih Tbk.
AGAR	Asia Sejahtera Mina Tbk.
UCID	Uni-Charm Indonesia Tbk.
CSRA	Cisadane Sawit Raya Tbk.
DMND	Diamond Food Indonesia Tbk.
IKAN	Era Mandiri Cemerlang Tbk.
PGUN	Pradiksi Gunatama Tbk.
PNGO	Pinago Utama Tbk.
KMDS	Kurniamitra Duta Sentosa Tbk.
ENZO	Morenzo Abadi Perkasa Tbk.
VICI	Victoria Care Indonesia Tbk.
PMMP	Panca Mitra Multiperdana Tbk.
FAPA	FAP Agri Tbk.
WMUU	Widodo Makmur Unggas Tbk.
TAPG	Triputra Agro Persada Tbk.
FLMC	Falmaco Nonwoven Industri Tbk.
OILS	Indo Oil Perkasa Tbk.

BOBA	Formosa Ingredient Factory Tbk
CMRY	Cisarua Mountain Dairy Tbk.
TAYS	Jaya Swarasa Agung Tbk.
WMPP	Widodo Makmur Perkasa Tbk.
NASI	Wahana Inti Makmur Tbk.
STAA	Sumber Tani Agung Resources Tb
NANO	Nanotech Indonesia Global Tbk.
TLDN	Teladan Prima Agro Tbk.
IBOS	Indo Boga Sukses Tbk.
ASHA	Cilacap Samudera Fishing Indus
TRGU	Cerestar Indonesia Tbk.
DEWI	Dewi Shri Farmino Tbk.
GULA	Aman Agrindo Tbk.
JARR	Jhonlin Agro Raya Tbk.
AMMS	Agung Menjangan Mas Tbk.
BUAH	Segar Kumala Indonesia Tbk.
CRAB	Toba Surimi Industries Tbk.
CBUT	Citra Borneo Utama Tbk.
MKTR	Menthobi Karyatama Raya Tbk.
SOUL	Mitra Tirta Buwana Tbk.
BEER	Jobubu Jarum Minahasa Tbk.
WINE	Hatten Bali Tbk.
NAYZ	Hassana Boga Sejahtera Tbk.
NSSS	Nusantara Sawit Sejahtera Tbk.
MAXI	Maxindo Karya Anugerah Tbk.
GRPM	Graha Prima Mentari Tbk.
PTPS	Pulau Subur Tbk.
STRK	Lovina Beach Brewery Tbk.
UDNG	Agro Bahari Nusantara Tbk.
AYAM	Janu Putra Sejahtera Tbk.

MSJA	Multi Spunindo Jaya Tbk.
ISEA	Indo American Seafoods Tbk.
GUNA	Gunanusa Eramandiri Tbk.
NEST	Esta Indonesia Tbk.
EURO	Estee Gold Feet Tbk.

Lampiran 4. Validasi Sumber Pustaka

VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

Nama : Elysa Dwi Puji Astuti
 NPM : 2103101027
 Program Studi : Akuntansi
 Fakultas : Fakultas Ekonomi Dan Bisnis
 Dosen Pembimbing 1 : Dr. Maya Novitasari, S.E.,M.Ak., CPFR
 Dosen Pembimbing 2 : Dra. Juli Murwani, M.Si.
 Judul : Pengaruh Dewan Komiaris Independen, Komite Audit, dan Capital Structure Terhadap Virm Falue Dengan Financial Performance Sebagai Variabel Mediasi

No.	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1.	Abrori, S. R., Hendrawaty, E., & Hasnawati, S. (2023). Corporate Governance and Financial Distress: A Comprehensive Analysis of Indonesian Manufacturing Companies. <i>Asian Journal of Economics, Business and Accounting</i> , 23(24), 268–278.	269 272	7 10	✓	
2.	Amin, H. I. M., & Cek, K. (2023). The Effect of Golden Ratio-Based Capital Structure on Firm's Financial Performance. <i>Sustainability (Switzerland)</i> , 15(9). https://doi.org/10.3390/su15097424	21	11	✓	
3.	Aprilia, N., & Wahjudi, E. (2021). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan dengan Variabel Moderasi Corporate Governance. <i>JURNAL RISET AKUNTANSI DAN KEUANGAN</i> , 9(3).	530 531	58 113	✓	

4.	Brotto Seno, H., & Thamrin, H. (2020). Analysis of Financial Performance Towards Firm Value (Case Study at Building Construction Sub Sectors on IDX During Period of 2012-2018). <i>Journal of Accounting and Finance Management</i> , 1(4), 186-194. https://doi.org/10.38035/jafm.v1i4.27	193	57	✓	
5.	Budiadnyani, N. P., Azizah, W., Pande, P., & Dewi, R. A. (2024). Dampak Struktur Modal Dan Tata Kelola Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Subsektor Makanan Dan Minuman Di Bursa Efek Indonesia. <i>JURNAL MANEKSI</i> , 13(4), 941-949.	943	8	✓	
6.	Bondan, H. (2025). Pengaruh Pertumbuhan Penjualan, Struktur Modal, Dan Keputusan Investasi Terhadap Nilai Perusahaan Pada Perusahaan Sektor Otomotif Di Bursa Efek Indonesia Tahun 2020-2023. <i>GEMAH RIPAII: Jurnal Bisnis</i> , 05(01).	34	1	✓	
7.	Charles, K. S. K., Josphate, C. Y., David, K., & Kiptalam Amos, C. (2023). Financial Performance and Firm Value of Listed Companies: Financial Performance Measure ROA versus ROE. <i>Journal of Business, Economics and Management Research Studies</i> , 1(4).	3	59	✓	

8.	Chaudhry, N. I., Roomi, M. A., & Aftab, I. (2020). Impact of expertise of audit committee chair and nomination committee chair on financial performance of firm. <i>Corporate Governance (Bingley)</i> , 20(4), 621–638.	623	7	✓	
9.	Digdowiseiso, K. (2023). The Relationships between Current Ratio, Firm Age, Good Corporate Governance, and Corporate Social Responsibility: The Moderating Effects of Firm Size. <i>Shirkah: Journal of Economics and Business</i> , 8(3), 252–267.	262	68	✓	
10.	Ervina, N., & Palembang, S. P. (2024). Analisis Dampak Kualitas Komite Audit, Kinerja Keuangan, dan Tata Kelola Perusahaan Terhadap Kualitas Laporan Keuangan: Studi kasus pada Perusahaan Dagang di Wilayah Surabaya. <i>Jurnal Akuntansi Dan Keuangan West Science</i> , 3(02), 115–126.	117	57	✓	
11.	Fariha, R., Hossain, M. M., & Ghosh, R. (2022). Board characteristics, audit committee attributes and firm performance: empirical evidence from emerging economy. <i>Asian Journal of Accounting Research</i> , 7(1), 84–96.	87	10	✓	
12.	Fathah & Alfawaz. (2022). Pengaruh Pengungkapan Corporate Social Responsibility terhadap Kinerja Keuangan Perusahaan Sektor Industri Kesehatan. <i>Proceeding Of</i>	515 515	67 70	✓	

	<i>National Conference on Accounting & Finance</i> , 4, 513–521.				
13.	Gautam, P. K., Silwal, P. P., & Joshi, P. R. (2025). Predicting Capital Structure Decisions Through Firm Performance, Firm Size, and Corporate Governance. <i>Investment Management and Financial Innovations</i> , 22(1), 160–172.	167 168	12 19	✓	
14.	Gregory, R. P. (2020). Social capital and capital structure. <i>Journal of Sustainable Finance and Investment</i> , 0(0), 1–14.	3 7	12 21	✓	
15.	Halasanni Agustina Pardede, & Dea Annisa. (2023). Pengaruh Komisaris Independen, Komite Audit dan Corporate Governance Terhadap Integritas Laporan Keuangan. <i>AKUA: Jurnal Akuntansi Dan Keuangan</i> , 2(3), 213–225.	52	24	✓	
16.	Hasanah, K., Chandrayanti, T., & Putri, S. Y. A. (2023). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility Sebagai Pemoderasi. <i>Jurnal Akuntansi Dan Manajemen</i> , 34(2), 129–143. https://doi.org/10.53916/jam.v34i2.90	50 51	12 105	✓	
17.	Hidayat, T. N., Setyadi, E. J., Hariyanto, E., & Wibowo, H. (2025). Analisis Pengaruh Dewan	1378	106	✓	

	Komisaris Independen Kepemilikan Manajerial dan Ukuran Perusahaan terhadap Kinerja Keuangan Perusahaan Makanan dan Minuman yang Terdaftar di BEI. <i>JAFM: Journal Of Accounting And Finance Management</i> , 5(6), 1372-1382.				
18.	Inayah, Z. (2022). Analisis Struktur Modal, Profitabilitas Dan Kinerja Keuangan Terhadap Nilai Perusahaan (Penelitian Literature Review Manajemen Keuangan). <i>Jurnal Manajemen Pendidikan Dan Ilmu Sosial</i> , 3(2), 788-795.	792 794	58 113	✓	
19.	Irnawati, J., Febriana, H., & Asmita, D. Y. (2022). Pengaruh Debt To Equity Ratio Dan Growth Opportunity Terhadap Nilai Perusahaan. <i>Owner</i> , 7(1), 470-478.	473	8	✓	
20.	Isnaeni, W. A., Santoso, S. B., Rachmawati, E., & Santoso, S. E. B. (2021). Pengaruh Prfitabilitas, Pertumbuhan Perusahaan, Ukuran Perusahaan dan Strukur Modal Terhadap Nilai Perusahaan. <i>Review of Applied Accounting Research (RAAR)</i> , 1(1), 1-11.	17	26	✓	
21.	Jaya, A. (2023). The effect of Intellectual Capital and Financial Performance on Firm Value In Manufacturing Companies. <i>Journal Of Management Science (JMAS)</i> , 9(4), 250. https://doi.org/10.29210/020233026	435	56	✓	

22.	Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. <i>Journal of Financial Economics</i> , 3.	5	19	✓	
22.	Juliani, M., & Nazar, S. N. (2022). the Influence of Audit Committee , Audit Delay and Company Growth on Firm Value. <i>Proceeding</i> , 3(1), 126–135.	133 134	8 111	✓	
23.	Kalbuana, N., Taqi, M., Uzliawati, L., & Ramdhani, D. (2023). CEO narcissism, corporate governance, financial distress, and company size on corporate tax avoidance. <i>Cogent Business and Management</i> , 10(1).	8	34	✓	
24.	Keter, C. K. S., Cheboi, J. Y., & Kosgei, D. (2024). Financial performance, intellectual capital disclosure and firm value: the winning edge. <i>Cogent Business and Management</i> , 11(1).	16	51	✓	
25.	Khairunnisa, U., Yazid, H., & Ismawati, I. (2022). The Influence of Internal Audit, Capital Structure, Independent Board of Commissioners and Institutional Ownership on the Financial Performance of Banking Sector Companies Listed on the IDX for the 2018-2020 Period. <i>Journal of Applied Business, Taxation and Economics Research</i> , 1(6), 577–593.	590	9	✓	
26.	Khan, S., & Qasem, A. (2024). Are the firms' capital structure and	4	13	✓	

	performance related? Evidence from GCC economies. <i>Cogent Business and Management</i> , 11(1).	20	21		
27.	Kontuš, E., Šorić, K., & Šarlija, N. (2023). Capital structure optimization: a model of optimal capital structure from the aspect of capital cost and corporate value. <i>Economic Research-Ekonomska Istrazivanja</i> , 36(2).	3	8	✓	
28.	Laiya, S. R., Monoarfa, M. A. S., & Dunga, M. F. (2023). Pengaruh Good Corporate Governance Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia. <i>JRAK (Jurnal Riset Akuntansi Dan Bisnis)</i> , 9(1), 109–119. https://doi.org/10.38204/jrak.v9i1.953	1026	103	✓	
29.	Lukman, H., & Geraldine, C. (2020). The Effect Of Commissioner Board's Role on Firm Value With CSR as Mediating in the Plantation Industry. <i>Atlantis Press</i> , 478.	1033 1033	47 102	✓	
30.	Melisa, A., Rahayu, D. P. W., Anoki Herdian Dito, & Nila Fransiska. (2021). Pengaruh Rapat Dewan Komisaris, Latar Belakang Pendidikan Dewan Komisaris Terhadap Nilai Perusahaan. <i>Applied Research in Management and Business</i> , 1(1), 21–27.	22	46	✓	
31.	Mudany, J. O., Letting, N. K., & Gituro, W. (2020). Effects of Capital Structure on Performance : A Critical Review. <i>Journal of Finance and Accounting</i> , 4(3), 29–44.	38	58	✓	

32.	Muren, L. A., & Pangaribuan, H. (2023). Pengaruh Reputasi Auditor Dan Komite Audit Terhadap Nilai Perusahaan Basic Materials Yang Terdaftar Di Bei Periode 2018-2021. <i>Bongaya Journal of Research in Accounting (BJRA)</i> , 6(2), 1-12. https://doi.org/10.37888/bjra.v6i2.389	9	103	✓	
33.	Naja, M. T. E., & Natsir, K. (2023). The Effect of Inflation, Liquidity, and Capital Structure on Financial Performance of Consumer Goods Companies Listed on IDX. <i>International Journal of Application on Economics and Business</i> , 1(1), 652-661. https://doi.org/10.24912/v1i1.652-661	656	10	✓	
34.	Nguyen, T. H. (2024). The impact of capital structure on the performance of state-invested enterprises in Vietnam The impact of capital structure on the performance of state-invested. <i>Cogent Economics & Finance</i> , 12(1).	14	10	✓	
35.	Novita, Y., Mujibatun, S., Wafa, D., Rosia, R., & Ghofur, A. (2023). Determining the Factors Can Influence the Firm Value: To Create Good Corporate Governance. <i>E3S Web of Conferences</i> , 448, 1-7.	5	27	✓	

36.	Oduor, G. W., Adoyo, P., & Mule, R. K. (2022). Effect of Audit Committee Characteristics on the Financial Performance of Deposit Taking SACCOs in Kenya. <i>The International Journal of Business & Management</i> , 10(1), 270-279.	278	10	✓	
37.	ÖZCAN, A. (2021). Audit Committee and Firm Value: an Empirical Investigation. <i>Muhasebe Bilim Dünyası Dergisi</i> , 23(2), 204-221.	218	49	✓	
38.	Permana, G., Hariyanto, E., Amir, A., & Winarni, D. (2024). Pengaruh Likuiditas, Solvabilitas, Ukuran Perusahaan, dan Dewan Komisaris Independen Terhadap Nilai Perusahaan. <i>SEIKO: Journal of Management & Business</i> , 7(2), 54.	57	101	✓	
39.	Pratiwi, W., Sumiati, A., & Muliastari, I. (2023). the Effect of Independent Board of Commissioners, Firm Size and Leverage on Banking Financial Performance in Indonesia. <i>International Journal of Multidisciplinary Research and Literature</i> , 2(1), 45-58.	23	9	✓	
40.	Primadani, N. A., Wahyuni, S., Setyadi, E. J., & Pratama, B. C. (2023). The Influence of Institutional Ownership, Proportion of Independent Commissioners, Gender of Female Board of Directors, and Company Size on Company Financial Performance. <i>Asian Journal of</i>	15 23	6 109	✓	

	<i>Management Analytics</i> , 2(1), 13–28.				
41.	Rahmasari, G. A. P. W., & Sari, N. P. L. P. (2024). The Effect Of Earnings Management, Managerial Ownership, Independent Commissioners And Audit Committee On Company Value (Empirical Study On Financial Sector Companies Listed On The Indonesia Stock Exchange In 2021- 2023). <i>Nusantara Hasana Journal</i> , 4, 211–219.	218	7		✓
42.	Roiston, T. A., & Harymawan, I. (2020). Firm size, firm age and the readability of the MD&A report. <i>International Journal of Innovation, Creativity and Change</i> , 12(7), 135–149.	136 137	68 70		✓
43.	Sari, R. M., & Patrisia, D. (2020). The Effect of Institutional Ownership, Capital Structure, Dividend Policy, and Company's Growth on Firm Value (Study of Property Real Estate and Building Construction Companies). <i>International Journal of Management and Business</i> , 1(1), 1–9. https://doi.org/10.2991/piceeba-19.2019.69	5 8	50 104		✓
44.	Septiana, N., & Aris, M. A. (2023). Analisis Proposi Dewan Komisaris Independen, Ukuran Dewan Direksi, Komite Audit, Blockholder Ownership terhadap Kinerja Keuangan. <i>Jurnal Akuntansi, Keuangan, Dan</i>	106	23		✓

	<i>Manajemen</i> , 4(2), 101–114.				
45.	Tambunan, H., & Rosharlianti, Z. (2023). the Effect of the Audit Committee and the Independent Board of Commissioners on Firm Value With Financial Performance As a Moderating Variable. <i>Marginal Journal of Management Accounting General Finance and International Economic Issues</i> , 2(4), 1016–1023.	1018 1021 1022	10 12 20	✓	
46.	Verawati, & Tjakrawala, F. K. (2025). The Influence of Capital Structure, ESG (Environmental, Social, And Governance), And Firm Size on Financial Performance of Food & Beverage Subsector Companies Listed on the Indonesia Stock Exchange in 2019-2023. <i>International Journal of Current Science Research and Review</i> , 08(04), 1556–1564.	1558	10	✓	
47.	Wijaya, A. L., & Ratnasari, I. W. (2023). The Effect of the Audit Committee on the Firm Value of State-Owned Enterprises in Indonesia: The Mediation Role of Financial Performance. <i>CECCAR Business Review</i> , 4(6), 69–70. https://doi.org/10.37945/cbr.2023.06.07	70 71	7 47	✓	
48.	Winarsih, Sari, F. F., & Khatamy, A. A. (2025). Exploring the Impact of Good Corporate Governance on Firm Value with CSR Disclosure as a Moderating Variable in IDX. <i>Proceeding of International Conference on Accounting & Finance</i> , 3, 472.	472	19	✓	

49.	Wulansari, D. P. A., & Nugroho, A. H. D. (2023). Pengaruh Komisaris Independen, Sales Growth, Profitabilitas, Firm Size dan Kepemilikan Institusional terhadap Tax Avoidance. <i>Owner</i> , 7(3), 2160–2172.	2164 2164	68 70	✓	
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Catatan Dosen Pembimbing :

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Madiun, 5 Agustus 2025

Dosen Pembimbing II



Dra. Juli Murwani, M.Si.

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Lampiran 6. Daftar Riwayat Hidup

RIWAYAT HIDUP



Elysa Dwi Puji Astuti lahir pada tanggal 2 Mei 2003 di Magetan, putri kedua dari dua bersaudara pasangan dari Bapak Sumali dan Ibu Tatik Puji Astuti. Pendidikan dasar dan Menengah ditempuh di Kabupaten Magetan. Tamat SDN Kepuhrejo pada tahun 2015, SMP Negeri 2 Kawedanan Kabupaten Magetan pada tahun 2018 dan lulus SMA Negeri 1 Kawedanan tahun 2021.

Jenjang pendidikan berikutnya ditempuh pada Program Studi S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun. Semasa Mahasiswa aktif dalam Unit Kegiatan Mahasiswa UKM diantaranya UKM Kewirausahaan Cendekia. Semasa aktif kuliah pernah mengikuti *Volunteer* Relawan Pajak Untuk Negeri (RENJANI) yang diselenggarakan oleh Direktorat Jenderal Pajak DJP pada tahun 2024.