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LAMPIRAN 1

DAFTAR PERUSAHAAN SAMPEL

No	Kode	Perusahaan
1	AGRS	Bank IBK Indonesia Tbk.
2	AMAR	Bank Amar Indonesia Tbk.
3	ARTO	Bank Jago Tbk.
4	BABP	Bank MNC Internasional Tbk.
5	BACA	Bank Capital Indonesia Tbk.
6	BBCA	Bank Central Asia Tbk.
7	BBHI	Allo Bank Indonesia Tbk.
8	BBMD	Bank Mestika Dharma Tbk.
9	BBNI	Bank Negara Indonesia (Persero) Tbk.
10	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
11	BBSI	Krom Bank Indonesia Tbk.
12	BBTN	Bank Tabungan Negara (Persero) Tbk.
13	BBYB	Bank Neo Commerce Tbk.
14	BDMN	Bank Danamon Indonesia Tbk.
15	BEKS	Bank Pembangunan Daerah Banten Tbk.
16	BGTG	Bank Ganesha Tbk.
17	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.
18	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk.
19	BMRI	Bank Mandiri (Persero) Tbk.
20	BNBA	Bank Bumi Arta Tbk.
21	BNGA	Bank CIMB Niaga Tbk.
22	BNII	Bank Maybank Indonesia Tbk.
23	BNLI	Bank Permata Tbk.
24	BRIS	Bank Syariah Indonesia (Persero) Tbk.
25	BSWD	Bank Of India Indonesia Tbk.
26	BTPS	Bank BTPN Syariah Tbk.
27	BVIC	Bank Victoria International Tbk.
28	DNAR	Bank Oke Indonesia Tbk.
29	MASB	Bank Multiarta Sentosa Tbk.
30	MAYA	Bank Mayapada Internasional Tbk.
31	MCOR	Bank China Construction Bank Indonesia Tbk.
32	NISP	Bank OCBC NISP Tbk.
33	NOBU	Bank Nationalnobu Tbk.
34	PNBN	Bank Pan Indonesia Tbk

LAMPIRAN 2

DATA PENELITIAN

No	Kode	Tahun	Total Aset	Laba Bersih	ROA (X1)
1	AGRS	2024	20,061,619,000,000	215,851,000,000	0.01076
2	AGRS	2025	23,406,738,000,000	197,425,000,000	0.00843
3	AMAR	2024	4,867,670,000,000	214,992,000,000	0.04417
4	AMAR	2025	6,763,529,000,000	249,635,000,000	0.03691
5	ARTO	2024	28,542,712,000,000	128,518,000,000	0.00450
6	ARTO	2025	36,507,347,000,000	276,234,000,000	0.00757
7	BABP	2024	20,871,409,000,000	74,850,000,000	0.00359
8	BABP	2025	20,272,635,000,000	81,775,000,000	0.00403
9	BACA	2024	22,591,205,000,000	109,378,000,000	0.00484
10	BACA	2025	28,038,356,000,000	125,985,000,000	0.00449
11	BBCA	2024	1,449,301,328,000,000	54,851,274,000,000	0.03785
12	BBCA	2025	1,586,828,536,000,000	57,563,093,000,000	0.03628
13	BBHI	2024	13,984,013,771,497	467,105,739,014	0.03340
14	BBHI	2025	18,470,073,477,682	574,261,563,075	0.03109
15	BBMD	2024	16,577,960,829,786	403,389,184,038	0.02433
16	BBMD	2025	16,665,330,709,228	319,984,327,033	0.01920
17	BBNI	2024	1,130,128,862,000,000	22,699,908,000,000	0.02009
18	BBNI	2025	1,362,054,731,000,000	23,716,122,000,000	0.01741
19	BBRI	2024	1,992,186,906,000,000	60,306,346,000,000	0.03027
20	BBRI	2025	2,135,371,105,000,000	57,132,365,000,000	0.02676
21	BBSI	2024	6,651,447,899,693	124,060,349,375	0.01865
22	BBSI	2025	12,214,396,484,644	143,284,784,067	0.01173
23	BBTN	2024	469,614,502,000,000	3,007,328,000,000	0.00640
24	BBTN	2025	527,793,420,000,000	3,501,154,000,000	0.00663
25	BBYB	2024	17,409,065,000,000	19,885,000,000	0.00114
26	BBYB	2025	18,973,769,000,000	565,690,000,000	0.02981
27	BDMN	2024	247,967,392,000,000	3,695,004,000,000	0.01490
28	BDMN	2025	275,714,367,000,000	4,194,237,000,000	0.01521
29	BEKS	2024	7,551,112,000,000	39,330,000,000	0.00521
30	BEKS	2025	10,001,445,000,000	52,522,000,000	0.00525
31	BGTG	2024	10,358,250,000,000	201,714,000,000	0.01947
32	BGTG	2025	11,340,390,000,000	227,098,000,000	0.02003
33	BJBR	2024	219,960,693,000,000	1,455,186,000,000	0.00662
34	BJBR	2025	221,347,288,000,000	1,584,126,000,000	0.00716
35	BJTM	2024	118,142,127,000,000	1,295,818,000,000	0.01097
36	BJTM	2025	168,854,843,000,000	1,617,193,000,000	0.00958
37	BMRI	2024	2,427,223,262,000,000	61,165,121,000,000	0.02520
38	BMRI	2025	2,829,948,026,000,000	61,346,133,000,000	0.02168

39	BNBA	2024	8,175,925,589,980	61,400,015,845	0.00751
40	BNBA	2025	8,546,042,849,111	9,469,058,547	0.00111
41	BNGA	2024	360,220,510,000,000	6,898,934,000,000	0.01915
42	BNGA	2025	372,698,893,000,000	6,935,385,000,000	0.01861
43	BNII	2024	197,179,822,000,000	1,198,643,000,000	0.00608
44	BNII	2025	193,717,633,000,000	1,702,195,000,000	0.00879
45	BNLI	2024	259,067,503,000,000	3,566,519,000,000	0.01377
46	BNLI	2025	268,342,325,000,000	3,587,535,000,000	0.01337
47	BRIS	2024	408,613,432,000,000	7,005,888,000,000	0.01715
48	BRIS	2025	456,192,606,000,000	7,567,523,000,000	0.01659
49	BSWD	2024	6,815,156,755,265	78,754,937,362	0.01156
50	BSWD	2025	7,177,245,297,778	48,282,258,651	0.00673
51	BTPS	2024	21,736,656,000,000	1,072,722,000,000	0.04935
52	BTPS	2025	22,786,134,000,000	1,249,265,000,000	0.05483
53	BVIC	2024	31,045,989,252,000	117,859,238,000	0.00380
54	BVIC	2025	36,201,697,084,000	131,744,927,000	0.00364
55	DNAR	2024	11,870,492,065,642	49,987,999,943	0.00421
56	DNAR	2025	13,417,627,732,786	159,974,571,293	0.00373
57	MASB	2024	28,889,529,883,136	214,693,101,959	0.00743
58	MASB	2025	33,103,126,830,713	205,129,328,597	0.00620
59	MAYA	2024	150,184,175,000,000	25,573,000,000	0.00017
60	MAYA	2025	163,825,380,000,000	29,975,000,000	0.00018
61	MCOR	2024	33,545,461,000,000	295,402,000,000	0.00881
62	MCOR	2025	38,083,709,000,000	301,948,000,000	0.00793
63	NISP	2024	281,008,237,000,000	4,866,750,000,000	0.01732
64	NISP	2025	308,140,182,000,000	5,057,347,000,000	0.01641
65	NOBU	2024	33,325,801,000,000	329,000,000,000	0.00987
66	NOBU	2025	41,215,454,000,000	481,320,000,000	0.01168
67	PNBN	2024	243,958,575,000,000	2,866,763,000,000	0.01175
68	PNBN	2025	237,326,686,000,000	2,870,418,000,000	0.01209

LAMPIRAN 3

TABULASI DATA PENELITIAN

No	Kode	Tahun	Biaya Audit (X2)	Ln X2	KAM (Y)
1	AGRS	2024	1,188,100,000	20.89562	1
2	AGRS	2025	1,188,100,000	20.89562	1
3	AMAR	2024	2,032,965,000	21.43276	1
4	AMAR	2025	2,175,000,000	21.50029	1
5	ARTO	2024	3,000,000,000	21.82188	2
6	ARTO	2025	2,600,000,000	21.67878	2
7	BABP	2024	450,000,000	19.92476	1
8	BABP	2025	539,292,900	20.10577	1
9	BACA	2024	800,000,000	20.50012	1
10	BACA	2025	800,000,000	20.50012	1
11	BBCA	2024	8,884,026,000	22.90752	2
12	BBCA	2025	9,364,066,000	22.96015	1
13	BBHI	2024	950,000,000	20.67197	1
14	BBHI	2025	875,500,000	20.59031	1
15	BBMD	2024	435,000,000	19.89086	1
16	BBMD	2025	445,000,000	19.91358	1
17	BBNI	2024	31,373,863,603	24.16924	3
18	BBNI	2025	34,643,991,599	24.26839	3
19	BBRI	2024	35,025,000,000	24.27933	1
20	BBRI	2025	18,001,500,000	23.61372	1
21	BBSI	2024	2,702,852,100	21.71757	1
22	BBSI	2025	3,100,000,000	21.85467	1
23	BBTN	2024	5,075,000,000	22.34759	1
24	BBTN	2025	5,175,000,000	22.36711	1
25	BBYB	2024	1,830,000,000	21.32758	1
26	BBYB	2025	2,000,000,000	21.41641	1
27	BDMN	2024	5,950,000,000	22.50666	1
28	BDMN	2025	7,630,000,000	22.75535	1
29	BEKS	2024	650,000,000	20.29248	1
30	BEKS	2025	550,000,000	20.12543	1
31	BGTG	2024	1,500,000,000	21.12873	1
32	BGTG	2025	1,550,000,000	21.16152	1
33	BJBR	2024	2,775,000,000	21.74392	2
34	BJBR	2025	3,496,500,000	21.97503	2
35	BJTM	2024	1,875,000,000	21.35187	1
36	BJTM	2025	3,800,000,000	22.05827	1
37	BMRI	2024	16,707,600,000	23.53913	3
38	BMRI	2025	16,253,571,429	23.51158	2

39	BNBA	2024	2,800,000,000	21.75289	2
40	BNBA	2025	2,800,000,000	21.75289	2
41	BNGA	2024	11,107,875,250	23.13092	2
42	BNGA	2025	11,946,390,260	23.20369	2
43	BNII	2024	4,330,500,000	22.18895	1
44	BNII	2025	4,780,000,000	22.28771	1
45	BNLI	2024	8,795,000,000	22.89745	1
46	BNLI	2025	9,000,000,000	22.92049	1
47	BRIS	2024	5,950,000,000	22.50666	2
48	BRIS	2025	5,590,000,000	22.44425	1
49	BSWD	2024	515,000,000	20.05968	1
50	BSWD	2025	525,000,000	20.07891	1
51	BTPS	2024	2,000,000,000	21.41641	2
52	BTPS	2025	2,200,000,000	21.51172	2
53	BVIC	2024	1,720,000,000	21.26559	1
54	BVIC	2025	2,275,500,000	21.54547	2
55	DNAR	2024	271,950,000	19.42113	1
56	DNAR	2025	288,600,000	19.48055	1
57	MASB	2024	450,000,000	19.92476	1
58	MASB	2025	500,000,000	20.03012	1
59	MAYA	2024	1,900,000,000	21.36512	1
60	MAYA	2025	2,800,000,000	21.75289	2
61	MCOR	2024	1,972,192,500	21.40241	1
62	MCOR	2025	1,972,192,500	21.40241	2
63	NISP	2024	20,200,000,000	23.72895	3
64	NISP	2025	6,300,000,000	22.56382	2
65	NOBU	2024	625,000,000	20.25326	1
66	NOBU	2025	750,000,000	20.43558	1
67	PNBN	2024	12,405,000,000	23.24137	1
68	PNBN	2025	12,905,000,000	23.28088	1

LAMPIRAN 4: STATISTIK DESKRIPTIF

	N	Descriptive Statistics			
		Minimum	Maximum	Mean	Std. Deviation
KK_(X1)	68	.00017	.05483	.0148736	.01204577
BA_(X2)	68	19.42113	24.27933	21.6904205	1.24702302
KAM_(Y)	68	1	3	1.37	.596
Valid N (listwise)	68				

LAMPIRAN 5: UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		67
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.48915132
Most Extreme Differences	Absolute	.105
	Positive	.105
	Negative	-.069
Test Statistic		.105
Asymp. Sig. (2-tailed)		.063 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

LAMPIRAN 6: UJI MULTIKOLINEARITAS

Model	Unstandardized Coefficients		Coefficients ^a	t	Sig.	Collinearity Statistics	
	B	Std. Error	Standardized Coefficients Beta			Tolerance	VIF
1 (Constant)	-2.912	.855		-3.408	.001		
LAG_X1	.969	5.779	.019	.168	.867	.913	1.096
LAG_X2	.261	.059	.499	4.414	.000	.913	1.096

a. Dependent Variable: LAG_Y

LAMPIRAN 7: UJI AUTOKORELASI

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.505 ^a	.255	.231	.49673551	1.959

a. Predictors: (Constant), LAG_X2, LAG_X1

b. Dependent Variable: LAG_Y

LAMPIRAN 8: UJI HETEROSKEDASTISITAS

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-2.462	.396		-6.212	.000
	LAG_X1	-1.612	2.680	-.058	-.601	.550
	LAG_X2	.195	.027	.687	7.097	.000

a. Dependent Variable: ABS_RES2



LAMPIRAN 9: HASIL UJI HIPOTESIS

Univariate Analysis of Variance Tests of Between-Subjects Effects

Dependent Variable: LAG_Y

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	5.394 ^a	2	2.697	10.929	.000
Intercept	2.865	1	2.865	11.613	.001
LAG_X1	.007	1	.007	.028	.867
LAG_X2	4.807	1	4.807	19.482	.000
Error	15.792	64	.247		
Total	78.914	67			
Corrected Total	21.185	66			

a. R Squared = .255 (Adjusted R Squared = .231)

Parameter Estimates with Robust Standard Errors

Dependent Variable: LAG_Y

Parameter	B	Robust Std. Error ^a	t	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Intercept	-2.912	1.076	-2.706	.009	-5.062	-.763
LAG_X1	.969	6.607	.147	.884	-12.230	14.169
LAG_X2	.261	.077	3.401	.001	.108	.414

a. HC3 method