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| **Tabel 1.** Statistik Deskriptif |
|   | N | Min | Max | Mean | Std. Deviation |
| ROA | 220 | -0.055 | 0.175 | 0.052 | 0.044 |
| ROE | 220 | -0.122 | 0.292 | 0.105 | 0.075 |
| ROI | 220 | -0.040 | 0.235 | 0.092 | 0.054 |
| Leverage | 220 | 0.000 | 2.199 | 0.540 | 0.422 |
| ID | 220 | 1.000 | 5.000 | 2.391 | 0.840 |
| SIZE | 220 | 0.001 | 274470.000 | 9272.065 | 33564.762 |
| SO | 220 | 0.000 | 0.996 | 0.396 | 0.403 |
| BoardSize | 220 | 2.000 | 9.000 | 5.695 | 1.620 |

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| **Tabel 2.** Uji Validitas |
|  | ROA | ROE | ROI | Leverage | ID | SIZE | SO | BOARD SIZE |
| ROA | 1 | .878\*\* | .847\*\* | -.403\*\* | -.144\* | -.049 | .154\* | -.199\*\* |
| ROE | .878\*\* | 1 | .889\*\* | -.157\* | -.126 | .038 | .138\* | -.228\*\* |
| ROI | .847\*\* | .889\*\* | 1 | -.210\*\* | -.009 | .041 | .075 | -.217\*\* |
| Leverage | -.403\*\* | -.157\* | -.210\*\* | 1 | -.034 | .055 | .068 | -.061 |
| ID | -.144\* | -.126 | -.009 | -.034 | 1 | .132 | -.146\* | .618\*\* |
| SIZE | -.049 | .038 | .041 | .055 | .132 | 1 | -.136\* | .027 |
| SO | .154\* | .138\* | .075 | .068 | -.146\* | -.136\* | 1 | -.161\* |
| BoardSize | -.199\*\* | -.228\*\* | -.217\*\* | -.061 | .618\*\* | .027 | -.161\* | 1 |

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| **Tabel 3.** Hasil Uji Normalitas |
|   | Unstandardized Residual |
|   | ROA | ROE | ROI |
| N | 220 | 220 | 220 |
| Normal Parametersa,b | Mean | .0000000 | .0000000 | .0000000 |
| Std. Deviation | .03831411 | .07154947 | .05041694 |
| Most Extreme Differences | Absolute | .059 | .032 | .042 |
| Positive | .059 | .032 | .042 |
| Negative | -.045 | -.031 | -.029 |
| Test Statistic | .059 | .032 | .042 |
| Asymp. Sig. (2-tailed) | .061 | .200 | .200 |

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| **Tabel 4.** Uji Multikolinearitas |
|   | ROA | ROE | ROI |
|  | Tolerance | VIF | Tolerance | VIF | Tolerance | VIF |
| (Constant) |   |   |   |   |   |   |
| Leverage | .987 | 1.013 | .987 | 1.013 | .987 | 1.013 |
| ID | .600 | 1.667 | .600 | 1.667 | .600 | 1.667 |
| SIZE | .955 | 1.047 | .955 | 1.047 | .955 | 1.047 |
| SO | .954 | 1.049 | .954 | 1.049 | .954 | 1.049 |
| BoardSize | .604 | 1.654 | .604 | 1.654 | .604 | 1.654 |

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| **Tabel 5. Uji Durbin Watson** |
| Var. dependen | du | DW | 4 - du | Keterangan |
| ROA | 1.816 | 2.176 | 2.184 | Tidak terdapat korelasi |
| ROE | 2.091 | Tidak terdapat korelasi |
| ROI | 2.117 | Tidak terdapat korelasi |
| **Regresi Linear Berganda** |
|   | ROA | ROE | ROI |
|  | Koefisien | t | Sig. | Koefisien | t | Sig. | Koefisien | t | Sig. |
| (Constant) |   | 8.860 | .000 |   | 7.990 | .000 |   | 9.249 | .000 |
| Leverage | -.425 | -7.072 | .000 | -.183 | -2.805 | .005 | -.232 | -3.609 | .000 |
| ID | -.021 | -.274 | .784 | .022 | 0.268 | .789 | .202 | 2.456 | .015 |
| SIZE | .003 | .045 | .964 | .068 | 1.029 | .305 | .046 | .703 | .483 |
| SO | .150 | 2.443 | .015 | .126 | 1.889 | .060 | .071 | 1.084 | .280 |
| BoardSize | -.187 | -2.440 | .015 | -.235 | -2.824 | .005 | -.346 | -4.222 | .000 |

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| **Tabel 7.** Hasil Uji Regresi Berganda dengan Variabel Moderasi |
|  | ROA | ROE | ROI |
|   | Koefisien | t | Sig. | Koefisien | t | Sig. | Koefisien | t | Sig. |
| (Constant) |  | 4.250 | .000 |  | 4.022 | .000 |  | 4.555 | .000 |
| Leverage | 0.062 | .334 | .739 | .237 | 1.161 | .247 | .280 | 1.404 | .162 |
| ID | 0.236 | 1.962 | .051 | .244 | 1.855 | .065 | .471 | 3.670 | .000 |
| SIZE | 0.005 | .079 | .937 | .070 | 1.063 | .289 | .048 | .746 | .457 |
| SO | 0.169 | 2.785 | .006 | .143 | 2.146 | .033 | .091 | 1.408 | .160 |
| BoardSize | -0.184 | -2.437 | .016 | -.232 | -2.816 | .005 | -.342 | -4.244 | .000 |
| DEXID | -0.568 | -2.753 | .006 | -.489 | -2.170 | .031 | -.596 | -2.704 | .007 |