LAMPIRAN

LAMPIRAN 1 :

DAFTAR PERUSAHAAN YANG MELAPORKAN AMORTISASI *GOODWILL*

LAMPIRAN 2 :

DAFTAR JENIS INDUSTRI DAN TANGGAL PUBLIKASI PERUSAHAAN YANG MEMILIKI *GOODWILL*

LAMPIRAN 3 :

DAFTAR PERUSAHAAN YANG MEMILIKI *GOODWILL* DAN TEPAT TANGGAL PUBLIKASI

LAMPIRAN 4 :

DAFTAR PERHITUNGAN

CUMULATIVE ABNORMAL RETURN

(CAR) – KELOMPOK DATA TEPAT

TANGGAL PUBLIKASI

2005-2009

LAMPIRAN 5 :

DAFTAR PERHITUNGAN GWA,

EPSAGW, EPSBGW – KELOMPOK

DATA TEPAT TANGGAL PUBLIKASI

2005-2009

LAMPIRAN 6 :

UJI ASUMSI KLASIK - PENGUJIAN UTAMA (KELOMPOK DATA TEPAT TANGGAL PUBLIKASI)

UJI NORMALITAS

- **Model Regresi 1**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	162	100.0%	0	.0%	162	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.04517470
	95% Confidence Interval for Mean	Lower Bound	-.0892114	
		Upper Bound	.0892114	
	5% Trimmed Mean		-.0119685	
	Median		.0235260	
	Variance		.331	
	Std. Deviation		.57498009	
	Minimum		-2.52058	
	Maximum		5.80029	
	Range		8.32086	
	Interquartile Range		.19441	
	Skewness		5.796	.191
	Kurtosis		66.561	.379

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	71	5.80029
		2	91	.91794
		3	148	.79569
		4	53	.65748
		5	117	.65214
	Lowest	1	3	-2.52058
		2	144	-1.20766
		3	110	-1.10726
		4	40	-.95970
		5	106	-.82941

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.265	162	.000	.482	162	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	132	100.0%	0	.0%	132	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00483275
	95% Confidence Interval for Mean	Lower Bound	-.0095603	
		Upper Bound	.0095603	
	5% Trimmed Mean		-.0013475	
	Median		-.0046882	
	Variance		.003	
	Std. Deviation		.05552401	
	Minimum		-.11196	
	Maximum		.12942	
	Range		.24138	
	Interquartile Range		.07855	
	Skewness		.405	.211
	Kurtosis		-.312	.419

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	62	.12942
		2	74	.12736
		3	91	.12613
		4	97	.12483
		5	60	.12227
	Lowest	1	8	-.11196
		2	35	-.10725
		3	41	-.10570
		4	130	-.09485
		5	90	-.09091

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.065	132	.200(*)	.978	132	.028

* This is a lower bound of the true significance.
a Lilliefors Significance Correction

- **Model Regresi 2**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	162	100.0%	0	.0%	162	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.04515219
	95% Confidence Interval for Mean	Lower Bound	-.0891669	
		Upper Bound	.0891669	
	5% Trimmed Mean		-.0118881	
	Median		.0226092	
	Variance		.330	
	Std. Deviation		.57469360	
	Minimum		-2.52785	
	Maximum		5.79273	
	Range		8.32058	
	Interquartile Range		.19252	
	Skewness		5.775	.191
	Kurtosis		66.377	.379

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	71	5.79273
		2	91	.91674
		3	148	.79594
		4	53	.65624
		5	117	.65204
	Lowest	1	3	-2.52785
		2	144	-1.20220
		3	110	-1.10828
		4	40	-.95677
		5	106	-.83173

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.263	162	.000	.482	162	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	133	100.0%	0	.0%	133	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00493895
	95% Confidence Interval for Mean	Lower Bound	-.0097697	
		Upper Bound	.0097697	
	5% Trimmed Mean		-.0015966	
	Median		-.0049194	
	Variance		.003	
	Std. Deviation		.05695874	
	Minimum		-.11310	
	Maximum		.15567	
	Range		.26877	
	Interquartile Range		.07901	
	Skewness		.470	.210
	Kurtosis		-.187	.417

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	125	.15567
		2	62	.12818
		3	74	.12612
		4	91	.12508
		5	97	.12358
	Lowest	1	8	-.11310
		2	35	-.10848
		3	41	-.10681
		4	131	-.09578
		5	90	-.09223

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.070	133	.197	.977	133	.026

a Lilliefors Significance Correction

- **Model Regresi 3**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	162	100.0%	0	.0%	162	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.04499499
	95% Confidence Interval for Mean	Lower Bound	-.0888565	
		Upper Bound	.0888565	
	5% Trimmed Mean		-.0113732	
	Median		.0177888	
	Variance		.328	
	Std. Deviation		.57269272	
	Minimum		-2.55988	
	Maximum		5.76048	
	Range		8.32036	
	Interquartile Range		.19779	
	Skewness		5.713	.191
	Kurtosis		65.948	.379

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	71	5.76048
		2	91	.89965
		3	148	.77794
		4	53	.63888
		5	117	.63329
	Lowest	1	3	-2.55988
		2	144	-1.12589
		3	110	-1.10123
		4	40	-.94660
		5	106	-.84873

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.250	162	.000	.487	162	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	125	100.0%	0	.0%	125	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00446626
	95% Confidence Interval for Mean	Lower Bound	-.0088400	
		Upper Bound	.0088400	
	5% Trimmed Mean		-.0015450	
	Median		-.0049272	
	Variance		.002	
	Std. Deviation		.04993427	
	Minimum		-.08993	
	Maximum		.12344	
	Range		.21337	
	Interquartile Range		.07164	
	Skewness		.468	.217
	Kurtosis		-.414	.430

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	91	.12344
		2	57	.11993
		3	105	.11199
		4	35	.10913
		5	73	.10118
	Lowest	1	85	-.08993
		2	86	-.08667
		3	66	-.08633
		4	103	-.08177
		5	63	-.08142

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.078	125	.062	.972	125	.011

a Lilliefors Significance Correction

- **Model Regresi 4**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	162	100.0%	0	.0%	162	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.04483949
	95% Confidence Interval for Mean	Lower Bound	-.0885494	
		Upper Bound	.0885494	
	5% Trimmed Mean		-.0139635	
	Median		.0145710	
	Variance		.326	
	Std. Deviation		.57071351	
	Minimum		-2.59270	
	Maximum		5.72756	
	Range		8.32027	
	Interquartile Range		.21084	
	Skewness		5.673	.191
	Kurtosis		65.485	.379

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	71	5.72756
		2	91	.87181
		3	148	.80525
		4	129	.68822
		5	53	.66614
	Lowest	1	3	-2.59270
		2	110	-1.07799
		3	144	-.98262
		4	40	-.95201
		5	106	-.82923

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.252	162	.000	.491	162	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	142	100.0%	0	.0%	142	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00599309
	95% Confidence Interval for Mean	Lower Bound	-.0118479	
		Upper Bound	.0118479	
	5% Trimmed Mean		-.0009841	
	Median		-.0042460	
	Variance		.005	
	Std. Deviation		.07141594	
	Minimum		-.20788	
	Maximum		.19588	
	Range		.40376	
	Interquartile Range		.08159	
	Skewness		.293	.203
	Kurtosis		.751	.404

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	41	.19588
		2	54	.18916
		3	142	.18807
		4	122	.16155
		5	55	.15991
	Lowest	1	70	-.20788
		2	12	-.16539
		3	24	-.16433
		4	76	-.15629
		5	92	-.13561

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.071	142	.077	.979	142	.026

a Lilliefors Significance Correction

UJI MULTIKOLONIERITAS

- **Model Regresi 1**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.001	.005		-.178	.859		
	EPSBGW	.000	.000	.092	1.048	.296	1.000	1.000

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			EPSBGW
1	Correlations	EPSBGW	1.000
	Covariances	EPSBGW	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	EPSBGW
1	1	1.412	1.000	.29	.29
	2	.588	1.550	.71	.71

a Dependent Variable: CAR

- **Model Regresi 2**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.000	.005		.055	.956		
	EPSAGW	.000	.000	.088	1.012	.313	1.000	1.000

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			EPSAGW
1	Correlations	EPSAGW	1.000
	Covariances	EPSAGW	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	EPSAGW
1	1	1.406	1.000	.30	.30
	2	.594	1.539	.70	.70

a Dependent Variable: CAR

- **Model Regresi 3**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.000	.005		.081	.935		
	EPSBGW	.000	.000	.117	1.298	.197	.990	1.010
	GWA	.000	.000	-.071	-.787	.433	.990	1.010

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			GWA	EPSBGW
1	Correlations	GWA	1.000	-.099
		EPSBGW	-.099	1.000
	Covariances	GWA	.000	.000
		EPSBGW	.000	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	EPSBGW	GWA
1	1	1.667	1.000	.18	.16	.15
	2	.773	1.468	.01	.43	.66
	3	.560	1.726	.81	.41	.19

a Dependent Variable: CAR

- **Model Regresi 4**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.001	.008		-.156	.876		
	EPSBGW	.000	.000	.079	.894	.373	.921	1.086
	DummyGWA	.000	.000	-.113	-1.189	.237	.789	1.268
	Industry	.012	.013	.081	.878	.381	.847	1.181

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			Industry	EPSBGW	DummyGWA
1	Correlations	Industry	1.000	.005	-.379
		EPSBGW	.005	1.000	-.262
		DummyGWA	-.379	-.262	1.000
	Covariances	Industry	.000	.000	.000
		EPSBGW	.000	.000	.000
		DummyGWA	.000	.000	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	EPSBGW	DummyGWA	Industry
1	1	2.260	1.000	.07	.07	.07	.07
	2	.739	1.748	.20	.37	.22	.11
	3	.684	1.818	.07	.46	.47	.04
	4	.317	2.671	.66	.10	.24	.78

a Dependent Variable: CAR

UJI HETEROKEDASTISITAS

- **Model Regresi 1**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.095(a)	.009	.001	.03243

a Predictors: (Constant), EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	1	.001	1.177	.280(a)
	Residual	.137	130	.001		
	Total	.138	131			

a Predictors: (Constant), EPSBGW
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.046	.003		14.933	.000
	EPSBGW	.000	.000	-.095	-1.085	.280

a Dependent Variable: AbsRes

- **Model Regresi 2**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSAGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.093(a)	.009	.001	.03359

a Predictors: (Constant), EPSAGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	1	.001	1.151	.285(a)
	Residual	.148	131	.001		
	Total	.149	132			

a Predictors: (Constant), EPSAGW
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.047	.003		14.808	.000
	EPSAGW	.000	.000	-.093	-1.073	.285

a Dependent Variable: AbsRes

- **Model Regresi 3**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	GWA, EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.096(a)	.009	-.007	.02872

a Predictors: (Constant), GWA, EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	2	.000	.566	.569(a)
	Residual	.101	122	.001		
	Total	.102	124			

a Predictors: (Constant), GWA, EPSBGW
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.042	.003		14.214	.000
	EPSBGW	.000	.000	-.096	-1.064	.290
	GWA	.000	.000	.012	.132	.895

a Dependent Variable: AbsRes

- **Model Regresi 4**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Industry, EPSBGW, DummyGWA(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.201(a)	.040	.019	.04639697

a Predictors: (Constant), Industry, EPSBGW, DummyGWA

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	3	.004	1.934	.127(a)
	Residual	.297	138	.002		
	Total	.310	141			

a Predictors: (Constant), Industry, EPSBGW, DummyGWA
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.060	.005		11.542	.000
	EPSBGW	.000	.000	-.142	-1.633	.105
	DummyGWA	.000	.000	-.072	-.765	.446
	Industry	-.006	.009	-.063	-.691	.491

a Dependent Variable: AbsRes

UJI AUTOKORELASI

- **Model Regresi 1**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.092(a)	.008	.001	.0557372	2.110

a Predictors: (Constant), EPSBGW
b Dependent Variable: CAR

- **Model Regresi 2**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.088(a)	.008	.000	.0571757	2.079

a Predictors: (Constant), EPSAGW
b Dependent Variable: CAR

- **Model Regresi 3**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.131(a)	.017	.001	.0503419	2.015

a Predictors: (Constant), GWA, EPSBGW
b Dependent Variable: CAR

- **Model Regresi 4**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.121(a)	.015	-.007	.0721880	1.929

a Predictors: (Constant), Industry, EPSBGW, DummyGWA
b Dependent Variable: CAR

LAMPIRAN 7 :

STATISTIK DESKRIPTIF -

PENGUJIAN UTAMA (KELOMPOK

DATA TEPAT TANGGAL PUBLIKASI)

- **Model Regresi 1**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	132	-.1102	.1296	.001352	.0557582
EPSBGW	132	-1309.52	1616.65	164.1537	364.40359
Valid N (listwise)	132				

- **Model Regresi 2**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	133	-.1102	.1579	.002529	.0571812
EPSAGW	133	-1312.00	1610.00	160.3347	361.95426
Valid N (listwise)	133				

- **Model Regresi 3**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	125	-.1102	.1296	.001658	.0503668
EPSBGW	125	-1309.52	1616.65	164.9626	373.54307
GWA	125	774715.00	36023300 0000.00	21272301 166.2080	55682896545. 05060
Valid N (listwise)	125				

- **Model Regresi 4**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	142	-.2090	.2058	.003280	.0719464
EPSBGW	142	-1309.52	1616.65	152.5215	354.30925
DummyGWA	142	.00	82497000 000.00	35686109 83.5634	11344311644. 73598
Industry	142	0	1	.39	.490
Valid N (listwise)	142				

Industry

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Manufaktur	86	60.6	60.6	60.6
	Manufaktur	56	39.4	39.4	100.0
	Total	142	100.0	100.0	

LAMPIRAN 8 :

MODEL REGRESI 1 - PENGUJIAN UTAMA (KELOMPOK DATA TEPAT TANGGAL PUBLIKASI)

$$CAR_{i} = a_0 + a_1 EPSBGW_{i} + e_{1i}$$

Correlations

		CAR	EPSBGW
Pearson Correlation	CAR	1.000	.092
	EPSBGW	.092	1.000
Sig. (1-tailed)	CAR	.	.148
	EPSBGW	.148	.
N	CAR	132	132
	EPSBGW	132	132

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.092(a)	.008	.001	.0557372

a Predictors: (Constant), EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	1	.003	1.099	.296(a)
	Residual	.404	130	.003		
	Total	.407	131			

a Predictors: (Constant), EPSBGW
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.001	.005		-.178	.859
	EPSBGW	.000	.000	.092	1.048	.296

a Dependent Variable: CAR

LAMPIRAN 9 :

MODEL REGRESI 2 - PENGUJIAN UTAMA (KELOMPOK DATA TEPAT TANGGAL PUBLIKASI)

$$CAR_i = b_0 + b_1 EPSAGW_i + e_{2i}$$

Correlations

		CAR	EPSAGW
Pearson Correlation	CAR	1.000	.088
	EPSAGW	.088	1.000
Sig. (1-tailed)	CAR	.	.157
	EPSAGW	.157	.
N	CAR	133	133
	EPSAGW	133	133

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSAGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.088(a)	.008	.000	.0571757

a Predictors: (Constant), EPSAGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	1	.003	1.025	.313(a)
	Residual	.428	131	.003		
	Total	.432	132			

a Predictors: (Constant), EPSAGW
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.000	.005		.055	.956
	EPSAGW	.000	.000	.088	1.012	.313

a Dependent Variable: CAR

LAMPIRAN 10 :

MODEL REGRESI 3 - PENGUJIAN UTAMA (KELOMPOK DATA TEPAT TANGGAL PUBLIKASI)

$$CAR_i = c_0 + c_1 EPSBGW_i + c_2 GWA_i + e_{3i}$$

Correlations

		CAR	EPSBGW	GWA
Pearson Correlation	CAR	1.000	.110	-.059
	EPSBGW	.110	1.000	.099
	GWA	-.059	.099	1.000
Sig. (1-tailed)	CAR	.	.111	.255
	EPSBGW	.111	.	.137
	GWA	.255	.137	.
N	CAR	125	125	125
	EPSBGW	125	125	125
	GWA	125	125	125

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	GWA, EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.131(a)	.017	.001	.0503419

a Predictors: (Constant), GWA, EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.005	2	.003	1.061	.349(a)
	Residual	.309	122	.003		
	Total	.315	124			

a Predictors: (Constant), GWA, EPSBGW
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.000	.005		.081	.935
	EPSBGW	.000	.000	.117	1.298	.197
	GWA	.000	.000	-.071	-.787	.433

a Dependent Variable: CAR

LAMPIRAN 11 :

MODEL REGRESI 4 - PENGUJIAN UTAMA (KELOMPOK DATA TEPAT TANGGAL PUBLIKASI)

$$\boldsymbol{CAR_i} = \left(\varepsilon + \sum_{i=1}^{n} \zeta_i \boldsymbol{D}_i \right) + \varphi \boldsymbol{EPSBGW_i} + \left(\eta + \sum_{i=1}^{n} \theta_i \boldsymbol{D}_i \right) \boldsymbol{GWA_i} + \upsilon$$

Correlations

		CAR	EPSBGW	DummyGWA	Industry
Pearson Correlation	CAR	1.000	.055	-.059	.045
	EPSBGW	.055	1.000	.281	.105
	DummyGWA	-.059	.281	1.000	.391
	Industry	.045	.105	.391	1.000
Sig. (1-tailed)	CAR	.	.256	.241	.299
	EPSBGW	.256	.	.000	.106
	DummyGWA	.241	.000	.	.000
	Industry	.299	.106	.000	.
N	CAR	142	142	142	142
	EPSBGW	142	142	142	142
	DummyGWA	142	142	142	142
	Industry	142	142	142	142

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Industry, EPSBGW, DummyGWA(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.121(a)	.015	-.007	.0721880

a Predictors: (Constant), Industry, EPSBGW, DummyGWA

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.011	3	.004	.686	.562(a)
	Residual	.719	138	.005		
	Total	.730	141			

a Predictors: (Constant), Industry, EPSBGW, DummyGWA
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.001	.008		-.156	.876
	EPSBGW	.000	.000	.079	.894	.373
	DummyGWA	.000	.000	-.113	-1.189	.237
	Industry	.012	.013	.081	.878	.381

a Dependent Variable: CAR

LAMPIRAN 12 :

DAFTAR PERHITUNGAN

CUMULATIVE ABNORMAL RETURN

(CAR) – KELOMPOK DATA

GABUNGAN

2005-2009

LAMPIRAN 13 :

DAFTAR PERHITUNGAN GWA, EPSAGW, EPSBGW – KELOMPOK DATA GABUNGAN 2005-2009

LAMPIRAN 14 :

UJI ASUMSI KLASIK - PENGUJIAN TAMBAHAN (KELOMPOK DATA GABUNGAN)

UJI NORMALITAS

- **Model Regresi 1**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	332	100.0%	0	.0%	332	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.02686733
	95% Confidence Interval for Mean	Lower Bound	-.0528523	
		Upper Bound	.0528523	
	5% Trimmed Mean		-.0266184	
	Median		-.0345442	
	Variance		.240	
	Std. Deviation		.48954607	
	Minimum		-1.50847	
	Maximum		7.34666	
	Range		8.85513	
	Interquartile Range		.13673	
	Skewness		10.757	.134
	Kurtosis		157.496	.267

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	116	7.34666
		2	258	2.89531
		3	325	1.07052
		4	147	.84741
		5	277	.65551
	Lowest	1	257	-1.50847
		2	180	-1.28607
		3	4	-1.01271
		4	67	-.97925
		5	60	-.80213

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.278	332	.000	.339	332	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	42	100.0%	0	.0%	42	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00108056
	95% Confidence Interval for Mean	Lower Bound	-.0021822	
		Upper Bound	.0021822	
	5% Trimmed Mean		.0000161	
	Median		.0009539	
	Variance		.000	
	Std. Deviation		.00700285	
	Minimum		-.01070	
	Maximum		.01042	
	Range		.02112	
	Interquartile Range		.01299	
	Skewness		-.166	.365
	Kurtosis		-1.308	.717

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	8	.01042
		2	10	.01017
		3	41	.01002
		4	3	.00976
		5	12	.00942
	Lowest	1	37	-.01070
		2	24	-.01047
		3	17	-.01037
		4	29	-.01036
		5	28	-.01023

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.124	42	.105	.923	42	.008

a Lilliefors Significance Correction

- **Model Regresi 2**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	332	100.0%	0	.0%	332	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.02684243
	95% Confidence Interval for Mean	Lower Bound	-.0528033	
		Upper Bound	.0528033	
	5% Trimmed Mean		-.0264214	
	Median		-.0344304	
	Variance		.239	
	Std. Deviation		.48909241	
	Minimum		-1.53431	
	Maximum		7.32860	
	Range		8.86291	
	Interquartile Range		.13593	
	Skewness		10.702	.134
	Kurtosis		156.591	.267

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	116	7.32860
		2	258	2.89486
		3	325	1.06949
		4	147	.84648
		5	277	.65578
	Lowest	1	257	-1.53431
		2	180	-1.30825
		3	4	-1.03031
		4	67	-.97903
		5	60	-.81575

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.277	332	.000	.339	332	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	46	100.0%	0	.0%	46	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00111235
	95% Confidence Interval for Mean	Lower Bound	-.0022404	
		Upper Bound	.0022404	
	5% Trimmed Mean		.0000219	
	Median		.0011405	
	Variance		.000	
	Std. Deviation		.00754435	
	Minimum		-.01224	
	Maximum		.01225	
	Range		.02449	
	Interquartile Range		.01323	
	Skewness		-.167	.350
	Kurtosis		-1.255	.688

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	37	.01225
		2	13	.01097
		3	46	.01090
		4	3	.00968
		5	5	.00946
	Lowest	1	12	-.01224
		2	40	-.01171
		3	27	-.01149
		4	32	-.01143
		5	31	-.01135

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.093	46	.200(*)	.937	46	.016

* This is a lower bound of the true significance.
a Lilliefors Significance Correction

- **Model Regresi 3**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	332	100.0%	0	.0%	332	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.02683314
	95% Confidence Interval for Mean	Lower Bound	-.0527850	
		Upper Bound	.0527850	
	5% Trimmed Mean		-.0259913	
	Median		-.0336657	
	Variance		.239	
	Std. Deviation		.48892317	
	Minimum		-1.51537	
	Maximum		7.33560	
	Range		8.85098	
	Interquartile Range		.13869	
	Skewness		10.745	.134
	Kurtosis		157.387	.267

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	116	7.33560
		2	258	2.89643
		3	325	1.07142
		4	147	.82740
		5	277	.65599
	Lowest	1	257	-1.51537
		2	180	-1.29485
		3	4	-1.02398
		4	67	-.97013
		5	60	-.81555

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.283	332	.000	.339	332	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	50	100.0%	0	.0%	50	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00108063
	95% Confidence Interval for Mean	Lower Bound	-.0021716	
		Upper Bound	.0021716	
	5% Trimmed Mean		-.0000179	
	Median		.0009580	
	Variance		.000	
	Std. Deviation		.00764122	
	Minimum		-.01199	
	Maximum		.01296	
	Range		.02496	
	Interquartile Range		.01535	
	Skewness		-.121	.337
	Kurtosis		-1.316	.662

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	30	.01296
		2	12	.01132
		3	50	.01127
		4	5	.00996
		5	9	.00980
	Lowest	1	39	-.01199
		2	15	-.01159
		3	29	-.01104
		4	35	-.01095
		5	44	-.01093

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.122	50	.059	.931	50	.006

a Lilliefors Significance Correction

- **Model Regresi 4**
  Sebelum Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	332	100.0%	0	.0%	332	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.02682313
	95% Confidence Interval for Mean	Lower Bound	-.0527653	
		Upper Bound	.0527653	
	5% Trimmed Mean		-.0265318	
	Median		-.0326203	
	Variance		.239	
	Std. Deviation		.48874072	
	Minimum		-1.52069	
	Maximum		7.32820	
	Range		8.84888	
	Interquartile Range		.13618	
	Skewness		10.731	.134
	Kurtosis		157.044	.267

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	116	7.32820
		2	258	2.90377
		3	325	1.07929
		4	147	.81600
		5	277	.66376
	Lowest	1	257	-1.52069
		2	180	-1.30111
		3	4	-1.03150
		4	67	-.96998
		5	60	-.82415

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.280	332	.000	.339	332	.000

a Lilliefors Significance Correction

Setelah Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	43	100.0%	0	.0%	43	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00102305
	95% Confidence Interval for Mean	Lower Bound	-.0020646	
		Upper Bound	.0020646	
	5% Trimmed Mean		.0000019	
	Median		.0011740	
	Variance		.000	
	Std. Deviation		.00670858	
	Minimum		-.01152	
	Maximum		.01085	
	Range		.02237	
	Interquartile Range		.01123	
	Skewness		-.249	.361
	Kurtosis		-1.112	.709

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	9	.01085
		2	5	.01084
		3	42	.01031
		4	12	.00809
		5	31	.00790
	Lowest	1	8	-.01152
		2	38	-.01028
		3	25	-.01004
		4	43	-.01003
		5	30	-.00989

Tests of Normality

	Kolmogorov-Smirnov(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.111	43	.200(*)	.936	43	.018

* This is a lower bound of the true significance.
a Lilliefors Significance Correction

UJI MULTIKOLONIERITAS

- **Model Regresi 1**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.005	.001		-3.683	.001		
	EPSBGW	.000	.000	.336	2.258	.030	1.000	1.000

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			EPSBGW
1	Correlations	EPSBGW	1.000
	Covariances	EPSBGW	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	EPSBGW
1	1	1.462	1.000	.27	.27
	2	.538	1.648	.73	.73

a Dependent Variable: CAR

- **Model Regresi 2**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.004	.001		-2.923	.005		
	EPSAGW	.000	.000	.162	1.090	.282	1.000	1.000

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			EPSAGW
1	Correlations	EPSAGW	1.000
	Covariances	EPSAGW	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	EPSAGW
1	1	1.354	1.000	.32	.32
	2	.646	1.448	.68	.68

a Dependent Variable: CAR

- **Model Regresi 3**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.004	.001		-3.114	.003		
	EPSBGW	.000	.000	.475	3.653	.001	.953	1.049
	GWA	.000	.000	-.265	-2.039	.047	.953	1.049

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			GWA	EPSBGW
1	Correlations	GWA	1.000	-.216
		EPSBGW	-.216	1.000
	Covariances	GWA	.000	.000
		EPSBGW	.000	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	EPSBGW	GWA
1	1	1.751	1.000	.16	.15	.15
	2	.663	1.624	.01	.52	.69
	3	.586	1.728	.84	.33	.17

a Dependent Variable: CAR

- **Model Regresi 4**

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.005	.001		-3.794	.001		
	EPSBGW	.000	.000	.462	2.823	.007	.744	1.344
	DummyGWA	.000	.000	-.380	-2.173	.036	.653	1.531
	Industry	.003	.003	.212	1.309	.198	.759	1.317

a Dependent Variable: CAR

Coefficient Correlations(a)

Model			Industry	EPSBGW	DummyGWA
1	Correlations	Industry	1.000	-.142	-.374
		EPSBGW	-.142	1.000	-.397
		DummyGWA	-.374	-.397	1.000
	Covariances	Industry	.000	.000	.000
		EPSBGW	.000	.000	.000
		DummyGWA	.000	.000	.000

a Dependent Variable: CAR

Collinearity Diagnostics(a)

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	EPSBGW	DummyGWA	Industry
1	1	2.445	1.000	.06	.06	.06	.06
	2	.724	1.838	.50	.05	.30	.02
	3	.489	2.235	.02	.71	.11	.35
	4	.342	2.673	.42	.18	.54	.58

a Dependent Variable: CAR

UJI HETEROKEDASTISITAS

- **Model Regresi 1**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.021(a)	.000	-.025	.00352

a Predictors: (Constant), EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	1	.000	.018	.895(a)
	Residual	.000	40	.000		
	Total	.000	41			

a Predictors: (Constant), EPSBGW
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.001		9.855	.000
	EPSBGW	.000	.000	-.021	-.133	.895

a Dependent Variable: AbsRes

- **Model Regresi 2**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSAGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.049(a)	.002	-.020	.00384

a Predictors: (Constant), EPSAGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	1	.000	.107	.745(a)
	Residual	.001	44	.000		
	Total	.001	45			

a Predictors: (Constant), EPSAGW
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.001		10.519	.000
	EPSAGW	.000	.000	.049	.327	.745

a Dependent Variable: AbsRes

- **Model Regresi 3**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	GWA, EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.236(a)	.055	.015	.00377

a Predictors: (Constant), GWA, EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	2	.000	1.380	.261(a)
	Residual	.001	47	.000		
	Total	.001	49			

a Predictors: (Constant), GWA, EPSBGW
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.007	.001		11.273	.000
	EPSBGW	.000	.000	.050	.346	.731
	GWA	.000	.000	-.241	-1.662	.103

a Dependent Variable: AbsRes

- **Model Regresi 4**

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Industry, EPSBGW, DummyGWA(a)	.	Enter

a All requested variables entered.
b Dependent Variable: AbsRes

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.279(a)	.078	.007	.00359

a Predictors: (Constant), Industry, EPSBGW, DummyGWA

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	3	.000	1.096	.362(a)
	Residual	.001	39	.000		
	Total	.001	42			

a Predictors: (Constant), Industry, EPSBGW, DummyGWA
b Dependent Variable: AbsRes

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.001		8.781	.000
	EPSBGW	.000	.000	-.295	-1.654	.106
	DummyGWA	.000	.000	-.001	-.007	.995
	Industry	.001	.001	.076	.430	.670

a Dependent Variable: AbsRes

UJI AUTOKORELASI

- **Model Regresi 1**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.336(a)	.113	.091	.0070898	1.901

a Predictors: (Constant), EPSBGW
b Dependent Variable: CAR

- **Model Regresi 2**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.162(a)	.026	.004	.0076296	1.999

a Predictors: (Constant), EPSAGW
b Dependent Variable: CAR

- **Model Regresi 3**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.492(a)	.242	.209	.0078021	2.346

a Predictors: (Constant), GWA, EPSBGW
b Dependent Variable: CAR

- **Model Regresi 4**

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.471(a)	.221	.162	.0069618	1.877

a Predictors: (Constant), Industry, EPSBGW, DummyGWA
b Dependent Variable: CAR

LAMPIRAN 15 :

STATISTIK DESKRIPTIF -

PENGUJIAN TAMBAHAN

(KELOMPOK DATA GABUNGAN)

- **Model Regresi 1**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	42	-.0152	.0100	-.003257	.0074356
EPSBGW	42	-523.98	1848.11	213.7300	415.68802
Valid N (listwise)	42				

- **Model Regresi 2**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	46	-.0159	.0100	-.003052	.0076454
EPSAGW	46	-1095.50	1348.00	136.4274	364.04568
Valid N (listwise)	46				

- **Model Regresi 3**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	50	-.0160	.0254	-.003082	.0087750
EPSBGW	50	-1095.10	2276.76	230.2814	531.74471
GWA	50	972709.00	28427005 6600.00	21837934 562.9200	52588689787. 68830
Valid N (listwise)	50				

- **Model Regresi 4**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	43	-.0159	.0100	-.003123	.0076033
EPSBGW	43	-523.98	1848.11	198.5693	412.17597
DummyGWA	43	.00	67890000 000.00	34339400 37.9767	11131409350. 61496
Industry	43	0	1	.30	.465
Valid N (listwise)	43				

Industry

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Manufaktur	30	69.8	69.8	69.8
	Manufaktur	13	30.2	30.2	100.0
	Total	43	100.0	100.0	

LAMPIRAN 16 :

MODEL REGRESI 1 - PENGUJIAN TAMBAHAN (KELOMPOK GABUNGAN)

$$CAR_i = a_0 + a_1 EPSBGW_i + e_{1i}$$

Correlations

		CAR	EPSBGW
Pearson Correlation	CAR	1.000	.336
	EPSBGW	.336	1.000
Sig. (1-tailed)	CAR	.	.015
	EPSBGW	.015	.
N	CAR	42	42
	EPSBGW	42	42

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.336(a)	.113	.091	.0070898

a Predictors: (Constant), EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	1	.000	5.097	.030(a)
	Residual	.002	40	.000		
	Total	.002	41			

a Predictors: (Constant), EPSBGW
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.005	.001		-3.683	.001
	EPSBGW	.000	.000	.336	2.258	.030

a Dependent Variable: CAR

LAMPIRAN 17 :

MODEL REGRESI 2 - PENGUJIAN TAMBAHAN (KELOMPOK DATA GABUNGAN)

$$CAR_i = b_0 + b_1 EPSAGW_i + e_{2i}$$

Correlations

		CAR	EPSAGW
Pearson Correlation	CAR	1.000	.162
	EPSAGW	.162	1.000
Sig. (1-tailed)	CAR	.	.141
	EPSAGW	.141	.
N	CAR	46	46
	EPSAGW	46	46

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	EPSAGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.162(a)	.026	.004	.0076296

a Predictors: (Constant), EPSAGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	1	.000	1.187	.282(a)
	Residual	.003	44	.000		
	Total	.003	45			

a Predictors: (Constant), EPSAGW
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.004	.001		-2.923	.005
	EPSAGW	.000	.000	.162	1.090	.282

a Dependent Variable: CAR

LAMPIRAN 18 :

MODEL REGRESI 3 - PENGUJIAN TAMBAHAN (KELOMPOK DATA GABUNGAN)

$$CAR_i = c_0 + c_1 EPSBGW_i + c_2 GWA_i + e_{3i}$$

Correlations

		CAR	EPSBGW	GWA
Pearson Correlation	CAR	1.000	.418	-.163
	EPSBGW	.418	1.000	.216
	GWA	-.163	.216	1.000
Sig. (1-tailed)	CAR	.	.001	.129
	EPSBGW	.001	.	.066
	GWA	.129	.066	.
N	CAR	50	50	50
	EPSBGW	50	50	50
	GWA	50	50	50

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	GWA, EPSBGW(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.492(a)	.242	.209	.0078021

a Predictors: (Constant), GWA, EPSBGW

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	2	.000	7.491	.001(a)
	Residual	.003	47	.000		
	Total	.004	49			

a Predictors: (Constant), GWA, EPSBGW
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.004	.001		-3.114	.003
	EPSBGW	.000	.000	.475	3.653	.001
	GWA	.000	.000	-.265	-2.039	.047

a Dependent Variable: CAR

LAMPIRAN 19 :

MODEL REGRESI 4 - PENGUJIAN TAMBAHAN (KELOMPOK DATA GABUNGAN)

$$\boldsymbol{CAR_i} = \left(\varepsilon + \sum_{i=1}^{n} \zeta_i \boldsymbol{D}_i \right) + \varphi \boldsymbol{EPSBGW_i} + \left(\eta + \sum_{i=1}^{n} \theta_i \boldsymbol{D}_i \right) \boldsymbol{GWA_i}$$

Correlations

		CAR	EPSBGW	DummyGWA	Industry
Pearson Correlation	CAR	1.000	.349	-.053	.190
	EPSBGW	.349	1.000	.491	.342
	DummyGWA	-.053	.491	1.000	.474
	Industry	.190	.342	.474	1.000
Sig. (1-tailed)	CAR	.	.011	.369	.111
	EPSBGW	.011	.	.000	.012
	DummyGWA	.369	.000	.	.001
	Industry	.111	.012	.001	.
N	CAR	43	43	43	43
	EPSBGW	43	43	43	43
	DummyGWA	43	43	43	43
	Industry	43	43	43	43

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Industry, EPSBGW, DummyGWA(a)	.	Enter

a All requested variables entered.
b Dependent Variable: CAR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.471(a)	.221	.162	.0069618

a Predictors: (Constant), Industry, EPSBGW, DummyGWA

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	3	.000	3.699	.020(a)
	Residual	.002	39	.000		
	Total	.002	42			

a Predictors: (Constant), Industry, EPSBGW, DummyGWA
b Dependent Variable: CAR

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.005	.001		-3.794	.001
	EPSBGW	.000	.000	.462	2.823	.007
	DummyGWA	.000	.000	-.380	-2.173	.036
	Industry	.003	.003	.212	1.309	.198

a Dependent Variable: CAR