Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	PPE / TA t-1, 1 / TA t-1, D SALES / TA t-1[a]	,	Enter

a. All requested variables entered.

b. Dependent Variable: TAC / TA t-1

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,473[a]	,223	,189	,1204540	2,272

a. Predictors: (Constant), PPE / TA t-1, 1 / TA t-1, D SALES / TA t-1

b. Dependent Variable: TAC / TA t-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,284	3	9,459E-02	6,519	,001[a]
	Residual	,987	68	1,451E-02		
	Total	1,270	71			

a. Predictors: (Constant), PPE / TA t-1, 1 / TA t-1, D SALES / TA t-1

b. Dependent Variable: TAC / TA t-1

Coefficients[a]

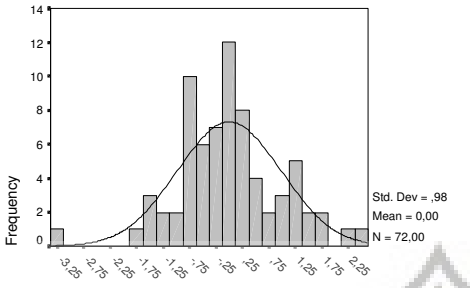
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,01683398	,029		,577	,566		
	1 / TA t-1	-3275142854,929	1,6E+09	-,214	-2,003	,049	1,000	1,000
	D SALES / TA t-1	,11151661	,034	,354	3,313	,001	,999	1,001
	PPE / TA t-1	,05519889	,027	,217	2,027	,047	,999	1,001

a. Dependent Variable: TAC / TA t-1

Charts

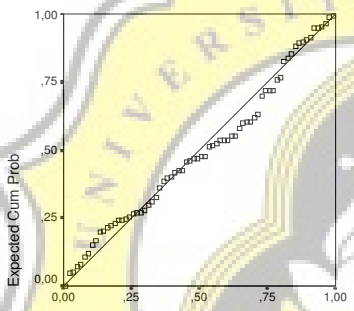
Histogram

Dependent Variable: TAC / TA t-1



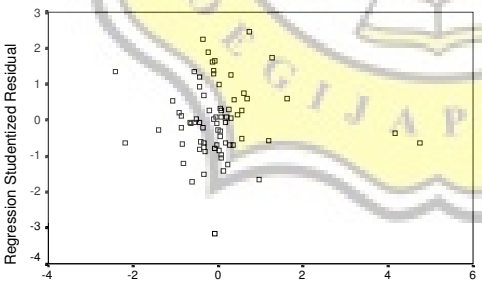
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: TAC / TA t-1



Scatterplot

Dependent Variable: TAC / TA t-1



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		72
Normal Parameters[a,b]	Mean	6,338168E-10
	Std. Deviation	,1178817
Most Extreme Differences	Absolute	,090
	Positive	,090
	Negative	-,069
Kolmogorov-Smirnov Z		,760
Asymp. Sig. (2-tailed)		,610

a. Test distribution is Normal.

b. Calculated from data.

Uji Heteroskedastisitas

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	PPE / TA t-1, 1 / TA t-1, D SALES / TA t-1[a]	,	Enter

a. All requested variables entered.

b. Dependent Variable: E

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,068[a]	,005	-,039	7,801E-02

a. Predictors: (Constant), PPE / TA t-1, 1 / TA t-1, D SALES / TA t-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,937E-03	3	6,457E-04	,106	,956[a]
	Residual	,414	68	6,085E-03		
	Total	,416	71			

a. Predictors: (Constant), PPE / TA t-1, 1 / TA t-1, D SALES / TA t-1

b. Dependent Variable: E

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,733E-02	,019		4,624	,000
	1 / TA t-1	5,0E+08	1,1E+09	,058	,476	,635
	D SALES / TA t-1	3,415E-03	,022	,019	,157	,876
	PPE / TA t-1	-4,71E-03	,018	-,032	-,267	,790

a. Dependent Variable: E

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Discretionary Acrual ' 1994	Discretionary Acrual ' 1995
N		24	24
Normal Parameters[a,b]	Mean	-,025275	-,020966
	Std. Deviation	,140577	,092753
Most Extreme Differences	Absolute	,107	,142
	Positive	,107	,142
	Negative	-,102	-,100
Kolmogorov-Smirnov Z		,524	,696
Asymp. Sig. (2-tailed)		,947	,718

a. Test distribution is Normal.

b. Calculated from data.

T-Test

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Discretionary Acrual ' 1994	24	-,02527	,14058	,02870
Discretionary Acrual ' 1995	24	-,02097	,09275	,01893

One-Sample Test

	Test Value = 0					
					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
Discretionary Acrual ' 1994	-,881	23	,388	-2,53E-02	-8,5E-02	3,41E-02
Discretionary Acrual ' 1995	-1,107	23	,280	-2,10E-02	-6,0E-02	1,82E-02

T-Test

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Discretionary Acrual ' 1994	-2,5E-02	24	,140577	2,87E-02
	Discretionary Acrual ' 1995	-2,1E-02	24	9,27528E-02	1,89E-02

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Discretionary Acrual ' 1994 & Discretionary Acrual ' 1995	24	,161	,452

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Discretionary Acrual ' 1994 - Discretionary Acrual ' 1995	-,004309	,155437	3,17E-02	-7,0E-02	6,13E-02	-,136	23	,893

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	PPE / TA t-1, D SALES / TA t-1[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAC / TA t-1

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.424[a]	.179	.156	.1229189	2.281

a. Predictors: (Constant), PPE / TA t-1, D SALES / TA t-1

b. Dependent Variable: TAC / TA t-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.228	2	.114	7.541	.001[a]
	Residual	1.043	69	1.511E-02		
	Total	1.270	71			

a. Predictors: (Constant), PPE / TA t-1, D SALES / TA t-1

b. Dependent Variable: TAC / TA t-1

Coefficients[a]

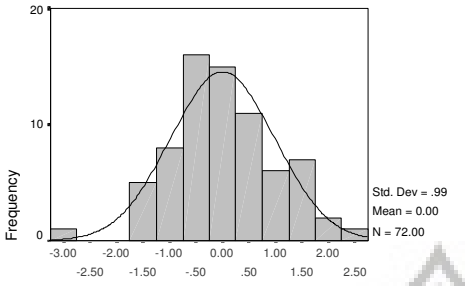
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.0113750	.026		-.434	.666		
	D SALES / TA t-1	.1116160	.034	.355	3.249	.002	.999	1.001
	PPE / TA t-1	.0559488	.028	.220	2.014	.048	.999	1.001

a. Dependent Variable: TAC / TA t-1

Charts

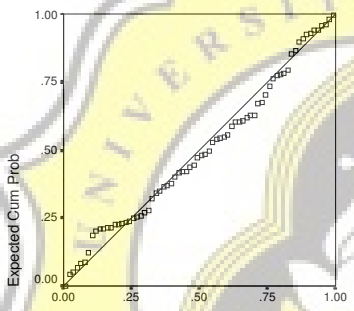
Histogram

Dependent Variable: TAC / TA t-1



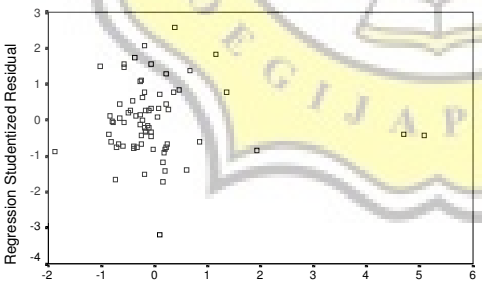
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: TAC / TA t-1



Scatterplot

Dependent Variable: TAC / TA t-1



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		72
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.1211753
Most Extreme Differences	Absolute	.087
	Positive	.079
	Negative	-.087
Kolmogorov-Smirnov Z		.740
Asymp. Sig. (2-tailed)		.644

a. Test distribution is Normal.

b. Calculated from data.

T-Test

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Discretionary Acrual ' 1994	24	.0141	.1087	.0222
Discretionary Acrual ' 1995	24	.0178	.0996	.0203

One-Sample Test

	Test Value = 0					
					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
Discretionary Acrual ' 1994	.637	23	.531	.0141	-.0318	.0600
Discretionary Acrual ' 1995	.874	23	.391	.0178	-.0243	.0598

T-Test

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Discretionary Acrual ' 1994	.0141	24	.1087	.0222
	Discretionary Acrual ' 1995	.0178	24	.0996	.0203

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Discretionary Acrual ' 1994 & Discretionary Acrual ' 1995	24	.306	.145

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Discretionary Acrual ' 1994 - Discretionary Acrual ' 1995	-.0036	.122892	.0251	-.0555	.0483	-.144	23	.886

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Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	PPE / TA t-1, D SALES / TA t-1[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: E

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.022[a]	.000	-.028	7.796E-02

a. Predictors: (Constant), PPE / TA t-1, D SALES / TA t-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.089E-04	2	1.045E-04	.017	.983[a]
	Residual	.419	69	6.078E-03		
	Total	.420	71			

a. Predictors: (Constant), PPE / TA t-1, D SALES / TA t-1

b. Dependent Variable: E

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.487E-02	.017		5.704	.000
	D SALES / TA t-1	1.506E-03	.022	.008	.069	.945
	PPE / TA t-1	-3.07E-03	.018	-.021	-.174	.862

a. Dependent Variable: E