



### LAMPIRAN

#### STATISTIK DESKRIPTIF

##### Pergantian Dewan Direksi

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,000	270	94,1	94,1	94,1

1,000	17	5,9	5,9	100,0
Total	287	100,0	100,0	

### Pergantian Dewan Komisaris

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,000	266	92,7	92,7	92,7
1,000	21	7,3	7,3	100,0
Total	287	100,0	100,0	

### Perubahan Opini Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,000	229	79,8	79,8	79,8
1,000	58	20,2	20,2	100,0
Total	287	100,0	100,0	

### Statistics

	N		Mean	Std. Deviation	Minimum	Maximum
	Valid	Missing				
Reaksi Pasar	287	0	,454	,857	-,981	7,077
Perubahan Laba	287	0	,284	,770	-,887	7,926
Perubahan Dividen	287	0	1,051	5,136	-,900	71,998

## ANALISIS REGRESI DENGAN DUMMY

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Perubahan Dividen, Pergantian Dewan Komisaris, Perubahan Opini Audit, Pergantian Dewan Direksi, Perubahan Laba <sup>b</sup>		Enter

a. Dependent Variable: Reaksi Pasar

b. All requested variables entered.

**Model Summary<sup>b</sup>**

		Model
		1
R		,809 <sup>a</sup>
R Square		,655
Adjusted R Square		,649
Std. Error of the Estimate		,507685
Change	R Square Change	,655
Statistics	F Change	106,815
	df1	5
	df2	281
	Sig. F Change	,000
Durbin-Watson		1,841

a. Predictors: (Constant), Perubahan Dividen, Pergantian Dewan Komisaris, Perubahan Opini Audit, Pergantian Dewan Direksi, Perubahan Laba

b. Dependent Variable: Reaksi Pasar

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	137,655	5	27,531	106,815	,000 <sup>b</sup>
	Residual	72,426	281	,258		
	Total	210,081	286			

a. Dependent Variable: Reaksi Pasar

b. Predictors: (Constant), Perubahan Dividen, Pergantian Dewan Komisaris, Perubahan Opini Audit, Pergantian Dewan Direksi, Perubahan Laba

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,210	,036		5,795	,000
	Pergantian Dewan Direksi	,375	,134	,103	2,788	,006
	Pergantian Dewan Komisaris	-,001	,118	,000	-,009	,992
	Perubahan Opini Audit	-,081	,076	-,038	-1,062	,289
	Perubahan Laba	,751	,052	,675	14,481	,000
	Perubahan Dividen	,024	,008	,144	3,187	,002

a. Dependent Variable: Reaksi Pasar

## UJI MULTIKOLINERITAS

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pergantian Dewan Direksi	,893	1,119
	Pergantian Dewan Komisaris	,952	1,050
	Perubahan Opini Audit	,964	1,037
	Perubahan Laba	,564	1,772
	Perubahan Dividen	,600	1,666

## UJI NORMALITAS (n=496)

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		496
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,66465281
	Most Extreme Differences	
	Absolute	,312
	Positive	,301
	Negative	-,312
Test Statistic		,312
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## UJI NORMALITAS (n=287)

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		287
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,50322747
	Most Extreme Differences	
	Absolute	,035
	Positive	,025
	Negative	-,035
Test Statistic		,035
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

## UJI HETEROSKEDASTISITAS

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Perubahan Dividen, Pergantian Dewan Komisaris, Perubahan Opini Audit, Pergantian Dewan Direksi, Perubahan Laba <sup>b</sup>		Enter

a. Dependent Variable: ABS\_RES

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,139 <sup>a</sup>	,019	,002	,30589

a. Predictors: (Constant), Perubahan Dividen, Pergantian Dewan Komisaris, Perubahan Opini Audit, Pergantian Dewan Direksi, Perubahan Laba

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,522	5	,104	1,115	,353 <sup>b</sup>
	Residual	26,292	281	,094		
	Total	26,814	286			

a. Dependent Variable: ABS\_RES

b. Predictors: (Constant), Perubahan Dividen, Pergantian Dewan Komisaris, Perubahan Opini Audit, Pergantian Dewan Direksi, Perubahan Laba

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,390	,022		17,895	,000
	Pergantian Dewan Direksi	,040	,081	,031	,498	,619
	Pergantian Dewan Komisaris	-,069	,071	-,059	-,970	,333
	Perubahan Opini Audit	-,005	,046	-,007	-,118	,906
	Perubahan Laba	,058	,031	,147	1,869	,063
	Perubahan Dividen	-,004	,005	-,066	-,867	,387

a. Dependent Variable: ABS\_RES

