



**Correlations**

		Interval	Ukuran	Umur	Auditor	Underwriter	Leverage	Unstandardized Residual
Spearman's rho	Interval							
	Correlation Coefficient	1,000	,161	,087	,023	-,172	,353*	,062
	Sig. (2-tailed)	.	,302	,578	,885	,269	,020	,693
	N	43	43	43	43	43	43	43
Ukuran	Correlation Coefficient	,161	1,000	,378*	,515**	,310*	,480**	,024
	Sig. (2-tailed)	,302	.	,012	,000	,043	,001	,877
	N	43	43	43	43	43	43	43
Umur	Correlation Coefficient	,087	,378*	1,000	,295	,092	,266	,150
	Sig. (2-tailed)	,578	,012	.	,055	,557	,084	,337
	N	43	43	43	43	43	43	43
Auditor	Correlation Coefficient	,023	,515**	,295	1,000	,390**	,368*	,034
	Sig. (2-tailed)	,885	,000	,055	.	,010	,015	,830
	N	43	43	43	43	43	43	43
Underwriter	Correlation Coefficient	-,172	,310*	,092	,390**	1,000	,157	,038
	Sig. (2-tailed)	,269	,043	,557	,010	.	,314	,807
	N	43	43	43	43	43	43	43
Leverage	Correlation Coefficient	,353*	,480**	,266	,368*	,157	1,000	-,084
	Sig. (2-tailed)	,020	,001	,084	,015	,314	.	,594
	N	43	43	43	43	43	43	43
Unstandardized Residual	Correlation Coefficient	,062	,024	,150	,034	,038	-,084	1,000
	Sig. (2-tailed)	,693	,877	,337	,830	,807	,594	.
	N	43	43	43	43	43	43	43

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\*. Correlation is significant at the 0.01 level (2-tailed).

## Charts



# Regression

## Descriptive Statistics

	Mean	Std. Deviation	N
FE	-,5081	1,06258	43
Interval	6,37	3,625	43
Ukuran	10,8820	,60721	43
Umur	152,60	104,295	43
Auditor	,47	,505	43
Underwriter	,40	,495	43
Leverage	2,5001	3,97934	43

## Correlations

		FE	Interval	Ukuran	Umur	Auditor	Underwriter	Leverage
Pearson Correlation	FE	1,000	-,065	-,160	-,237	-,035	-,309	,136
	Interval	-,065	1,000	,182	,077	,033	-,150	,252
	Ukuran	-,160	,182	1,000	,458	,540	,225	,497
	Umur	-,237	,077	,458	1,000	,448	,182	,291
	Auditor	-,035	,033	,540	,448	1,000	,390	,294
	Underwriter	-,309	-,150	,225	,182	,390	1,000	,219
	Leverage	,136	,252	,497	,291	,294	,219	1,000
Sig. (1-tailed)	FE	.	,340	,152	,063	,412	,022	,193
	Interval	,340	.	,122	,312	,416	,168	,051
	Ukuran	,152	,122	.	,001	,000	,073	,000
	Umur	,063	,312	,001	.	,001	,122	,029
	Auditor	,412	,416	,000	,001	.	,005	,028
	Underwriter	,022	,168	,073	,122	,005	.	,079
	Leverage	,193	,051	,000	,029	,028	,079	.
N	FE	43	43	43	43	43	43	43
	Interval	43	43	43	43	43	43	43
	Ukuran	43	43	43	43	43	43	43
	Umur	43	43	43	43	43	43	43
	Auditor	43	43	43	43	43	43	43
	Underwriter	43	43	43	43	43	43	43
	Leverage	43	43	43	43	43	43	43

## Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Leverage, Underwrite r, Umur, Interval, Auditor <sub>a</sub> , Ukuran	.	Enter

a. All requested variables entered.

b. Dependent Variable: FE

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,539 <sup>a</sup>	,291	,173	,96645	2,009

a. Predictors: (Constant), Leverage, Underwriter, Umur, Interval, Auditor, Ukuran

b. Dependent Variable: FE

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13,796	6	2,299	2,462	,043 <sup>a</sup>
	Residual	33,625	36	,934		
	Total	47,421	42			

a. Predictors: (Constant), Leverage, Underwriter, Umur, Interval, Auditor, Ukuran

b. Dependent Variable: FE

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,966	3,447		1,441	,158		
	Interval	-,050	,044	-,170	-1,137	,263	,883	1,133
	Ukuran	-,452	,332	-,258	-1,360	,182	,546	1,831
	Umur	-,003	,002	-,269	-1,639	,110	,729	1,371
	Auditor	,588	,384	,279	1,531	,135	,592	1,690
	Underwriter	-,909	,338	-,423	-2,691	,011	,797	1,255
	Leverage	,106	,045	,396	2,361	,024	,701	1,427

a. Dependent Variable: FE

### Coefficient Correlations<sup>a</sup>

Model			Leverage	Underwriter	Umur	Interval	Auditor	Ukuran
1	Correlations	Leverage	1,000	-,163	-,075	-,221	,022	-,359
		Underwriter	-,163	1,000	,006	,214	-,307	,011
		Umur	-,075	,006	1,000	,002	-,255	-,233
		Interval	-,221	,214	,002	1,000	,012	-,093
		Auditor	,022	-,307	-,255	,012	1,000	-,372
		Ukuran	-,359	,011	-,233	-,093	-,372	1,000
	Covariances	Leverage	,002	-,002	,000	,000	,000	-,005
		Underwriter	-,002	,114	,000	,003	-,040	,001
		Umur	,000	,000	,000	,000	,000	,000
		Interval	,000	,003	,000	,002	,000	-,001
		Auditor	,000	-,040	,000	,000	,148	-,047
		Ukuran	-,005	,001	,000	-,001	-,047	,110

a. Dependent Variable: FE

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	Interval	Ukuran	Umur	Auditor	Underwriter	Leverage
1	1	5,103	1,000	,00	,01	,00	,01	,01	,01	,01
	2	,646	2,810	,00	,06	,00	,00	,06	,23	,15
	3	,560	3,020	,00	,01	,00	,00	,02	,21	,59
	4	,357	3,781	,00	,01	,00	,08	,44	,41	,03
	5	,205	4,988	,00	,20	,00	,67	,31	,00	,00
	6	,128	6,315	,00	,71	,00	,20	,02	,14	,08
	7	,001	76,547	1,00	,00	1,00	,04	,14	,00	,13

a. Dependent Variable: FE

### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-2,0526	,6125	-,5081	,57313	43
Std. Predicted Value	-2,695	1,955	,000	1,000	43
Standard Error of Predicted Value	,221	,644	,377	,103	43
Adjusted Predicted Value	-1,8650	,9247	-,5093	,60205	43
Residual	-1,98741	2,46719	,00000	,89476	43
Std. Residual	-2,056	2,553	,000	,926	43
Stud. Residual	-2,390	2,735	,000	1,015	43
Deleted Residual	-2,68564	2,83118	,00121	1,08037	43
Stud. Deleted Residual	-2,570	3,029	,005	1,057	43
Mahal. Distance	1,220	17,670	5,860	3,909	43
Cook's Distance	,000	,287	,031	,054	43
Centered Leverage Value	,029	,421	,140	,093	43

a. Dependent Variable: FE

## Descriptives

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Interval	43	1	12	6,37	3,625
Ukuran	43	9,86	12,84	10,8820	,60721
Umur	43	26	403	152,60	104,295
Leverage	43	-1,50	17,06	2,5001	3,97934
FE	43	-4,04	2,55	-,5081	1,06258
Valid N (listwise)	43				

## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		43
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,89476173
Most Extreme Differences	Absolute	,068
	Positive	,068
	Negative	-,051
Kolmogorov-Smirnov Z		,447
Asymp. Sig. (2-tailed)		,988

a. Test distribution is Normal.

b. Calculated from data.

## Frequencies

### Statistics

Interval		
N	Valid	43
	Missing	0
Mean		6,37
Median		6,00
Mode		6

### Interval

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	5	11,6	11,6	11,6
	2	7	16,3	16,3	27,9
	3	1	2,3	2,3	30,2
	6	10	23,3	23,3	53,5
	7	2	4,7	4,7	58,1
	8	4	9,3	9,3	67,4
	9	4	9,3	9,3	76,7
	10	4	9,3	9,3	86,0
	11	2	4,7	4,7	90,7
	12	4	9,3	9,3	100,0
	Total	43	100,0	100,0	

