

## LAMPIRAN

1. *Agriculture* = 21 x 19,06%  
= 4,1 = 4 perusahaan
2. *Mining* = 41 x 19,06%  
= 7,8 = 8 perusahaan
3. *Basic Industry and Chemicals* = 65 x 19,06%  
= 12,3 = 12 perusahaan
4. *Miscellaneous Industry* = 41 x 19,06%  
= 7,8 = 8 perusahaan
5. *Consumer Goods Industry* = 38 x 19,06%  
= 7,2 = 7 perusahaan
6. *Property, Real Estate, and Building Construction* = 54 x 19,06%  
= 10,3 = 10 perusahaan
7. *Infrastructure, Utilities and Transportation* = 51 x 19,06%  
= 9,7 = 10 perusahaan
8. *Trade, Service and Investment* = 114 x 19,06%  
= 21,7 = 22 perusahaan

	Internet Financial Reporting	N	Mean	Std. Deviation
Ukuran Perusahaan	IFR	52	20953749432803.15	43114505748989.414
	NON IFR	29	1471932705187.52	2745281471349.974
Profitabilitas	IFR	52	4.4221%	16.08869%
	NON IFR	29	3.3672%	10.15280%
Tingkat Likuiditas	IFR	52	2.4452	2.82987
	NON IFR	29	8.7164	35.20662
Tingkat Leverage	IFR	52	.6706	1.04824
	NON IFR	29	.3393	.86121
Umur Listing	IFR	52	16.83	8.906
	NON IFR	29	16.69	8.307
Kepemilikan Publik	IFR	52	31.5723%	18.72222%
	NON IFR	29	22.4991%	13.58491%
Kepemilikan Asing	IFR	52	33.3963%	33.17038%
	NON IFR	29	22.1379%	30.17052%

## Logistic Regression

### Case Processing Summary

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	81	100.0
	Missing Cases	0	.0
	Total	81	100.0
Unselected Cases		0	.0
Total		81	100.0

a. If weight is in effect, see classification table for the total number of cases.

### Dependent Variable Encoding

Original Value	Internal Value
NON IFR	0
IFR	1

## Block 0: Beginning Block

Classification Table<sup>a,b</sup>

	Observed	Predicted			
		Praktik IFR		Percentage	
		NON IFR	IFR	Correct	
Step 0	Praktik IFR	NON IFR	0	29	.0
		IFR	0	52	100.0
	Overall Percentage				64.2

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 0	Constant	.584	.232	6.348	1	.012	1.793

Variables not in the Equation<sup>a</sup>

	Score	df	Sig.	
Step 0	Variables			
	UP	5.607	1	.018
	PR	.104	1	.747
	TLIK	1.654	1	.198
	Jl	2.686	1	.101
	TLEV	2.100	1	.147
	RA	7.650	1	.006
	UL	.005	1	.945
	KP	5.051	1	.025
	KA	1.894	1	.169
	SB	.812	1	.367

a. Residual Chi-Squares are not computed because of redundancies.

## Block 1: Method = Enter

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	49.761	10	.000
	Block	49.761	10	.000
	Model	49.761	10	.000

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	55.907 <sup>a</sup>	.459	.630

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

**Classification Table<sup>a</sup>**

		Predicted		
		Praktik IFR		Percentage Correct
Observed		NON IFR	IFR	
Step 1	Praktik IFR	21	8	72.4
	IFR	8	44	84.6
Overall Percentage				80.2

a. The cut value is .500

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 <sup>a</sup> UP	.000	.000	7.135	1	.008	1.000	1.000	1.000
PR	-.045	.047	.937	1	.333	.956	.873	1.047
TLIK	-.065	.162	.164	1	.685	.937	.682	1.286
JI	-1.808	.955	3.584	1	.058	.164	.025	1.066
TLEV	.216	.407	.282	1	.595	1.241	.559	2.754
RA	1.013	.804	1.586	1	.208	2.753	.569	13.321
UL	.008	.054	.020	1	.887	1.008	.906	1.121
KP	.070	.028	6.332	1	.012	1.072	1.015	1.132
KA	.032	.013	6.273	1	.012	1.032	1.007	1.058
SB	1.220	1.140	1.146	1	.284	3.386	.363	31.606
Constant	-3.135	1.347	5.419	1	.020	.044		

a. Variable(s) entered on step 1: UP, PR, TLIK, JI, TLEV, RA, UL, KP, KA, SB.

