

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	190	100,0%	0	0,0%	190	100,0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	,0000000	,03282264	
	95% Confidence Interval for Mean	Lower Bound	-,0647458	
		Upper Bound	,0647458	
	5% Trimmed Mean	,0126137		
	Median	,0551674		
	Variance	,205		
	Std. Deviation	,45242884		
	Minimum	-1,55754		
	Maximum	1,08100		
	Range	2,63854		
	Interquartile Range	,47197		
	Skewness	-,557	,176	
	Kurtosis	,595	,351	

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	45	1,08100
		2	83	,92391
		3	128	,88918
		4	166	,85416
		5	90	,84905
	Lowest	1	147	-1,55754
		2	136	-1,32797
		3	111	-1,18339
		4	119	-1,10126
		5	120	-,98802

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,100	190	,000	,976	190	,002

a. Lilliefors Significance Correction

Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

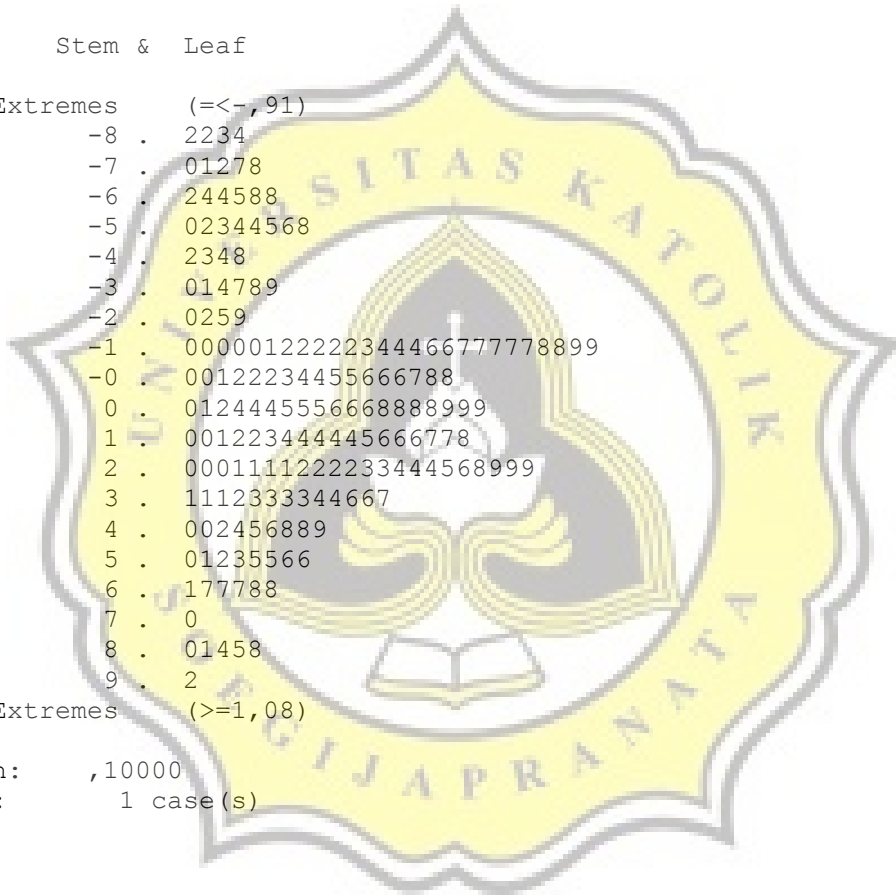
Frequency Stem & Leaf

```

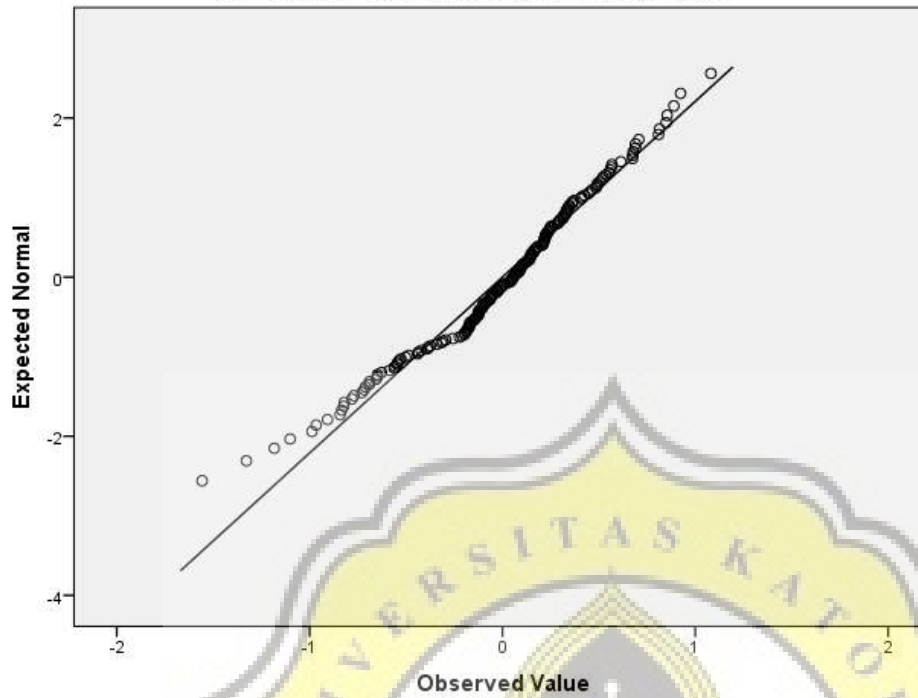
7,00 Extremes      (= <-,91)
4,00      -8 .    2234
5,00      -7 .    01278
6,00      -6 .    244588
8,00      -5 .    02344568
4,00      -4 .    2348
6,00      -3 .    014789
4,00      -2 .    0259
26,00     -1 .    00000122222344466777778899
17,00     -0 .    00122234455666788
19,00      0 .    0124445556668888999
18,00      1 .    001223444445666778
22,00      2 .    0001111222233444568999
13,00      3 .    1112333344667
9,00      4 .    002456889
8,00      5 .    01235566
6,00      6 .    177788
1,00      7 .    0
5,00      8 .    01458
1,00      9 .    2
1,00 Extremes      (>=1,08)

```

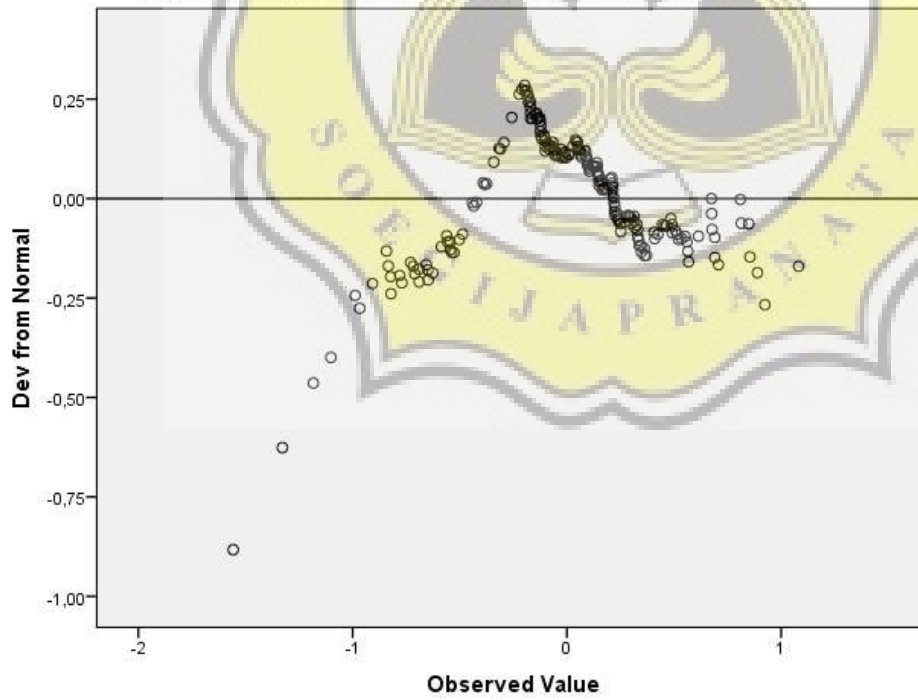
Stem width: ,10000
Each leaf: 1 case(s)

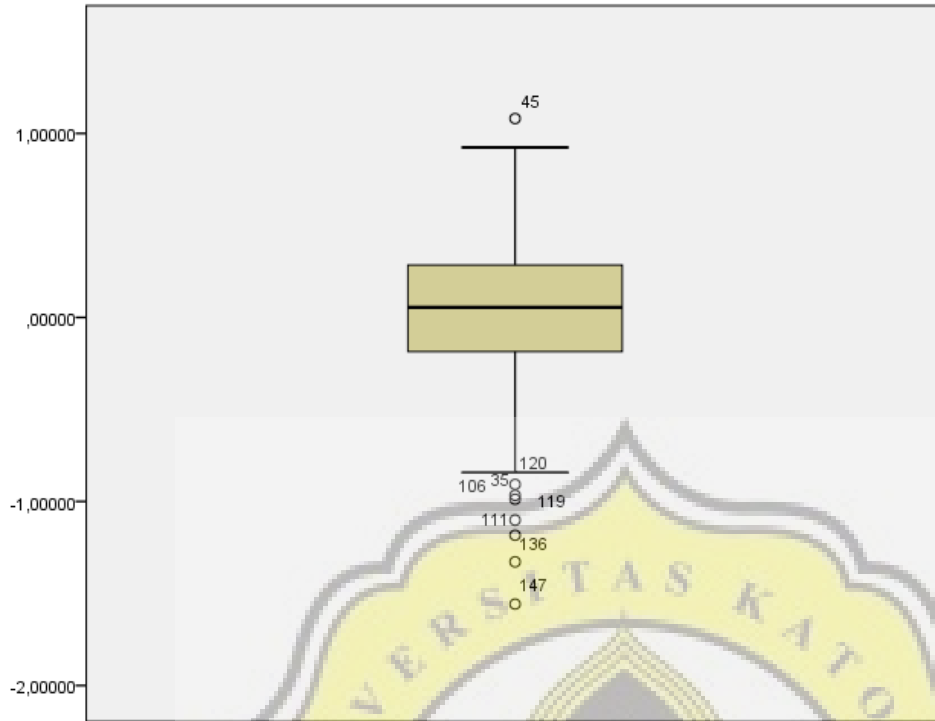


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Unstandardized Residual

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	180	100,0%	0	0,0%	180	100,0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	,0000000	,02849914	
	95% Confidence Interval for Mean	Lower Bound	-,0562375	
		Upper Bound	,0562375	
	5% Trimmed Mean	,0068567		
	Median	,0588630		
	Variance	,146		
	Std. Deviation	,38235610		
	Minimum	-1,01681		
	Maximum	,88904		
	Range	1,90585		
	Interquartile Range	,43323		
	Skewness	-,395	,181	
	Kurtosis	-,044	,360	

Extreme Values

		Case Number	Value	
Unstandardized Residual	Highest	1	51	,88904
		2	14	,86345
		3	31	,73673
		4	57	,73628
		5	93	,71055
	Lowest	1	35	-1,01681
		2	103	-,91000
		3	149	-,84978
		4	6	-,83755
		5	136	-,83211

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,073	180	,022	,978	180	,006

a. Lilliefors Significance Correction

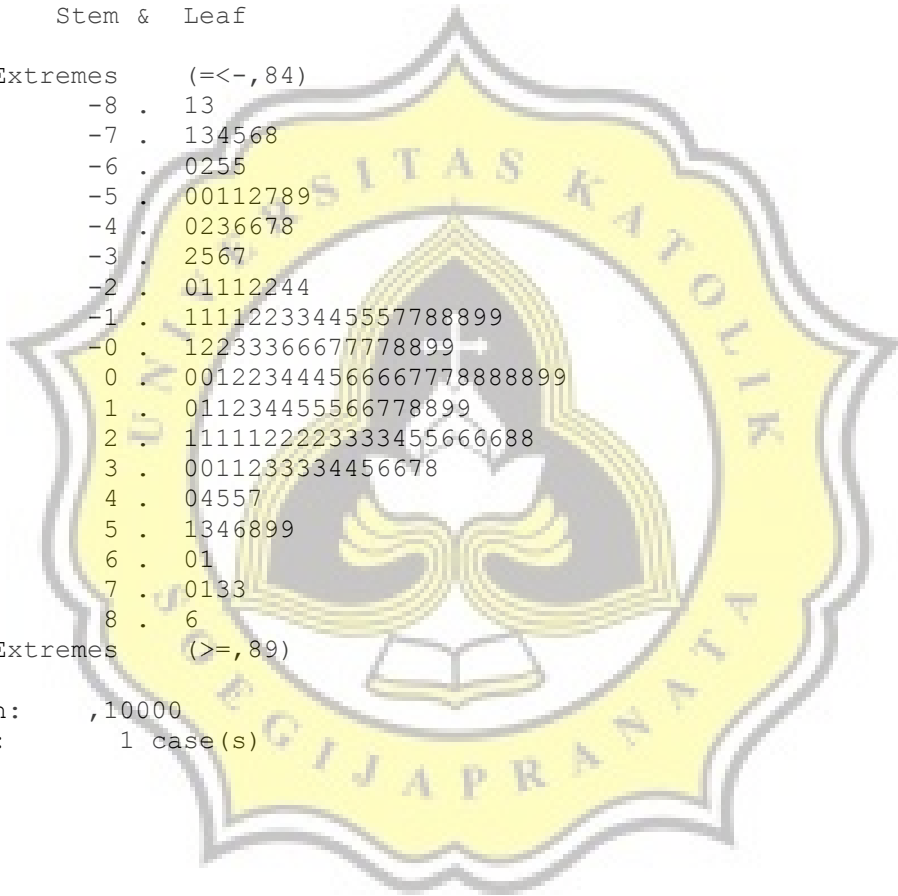
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

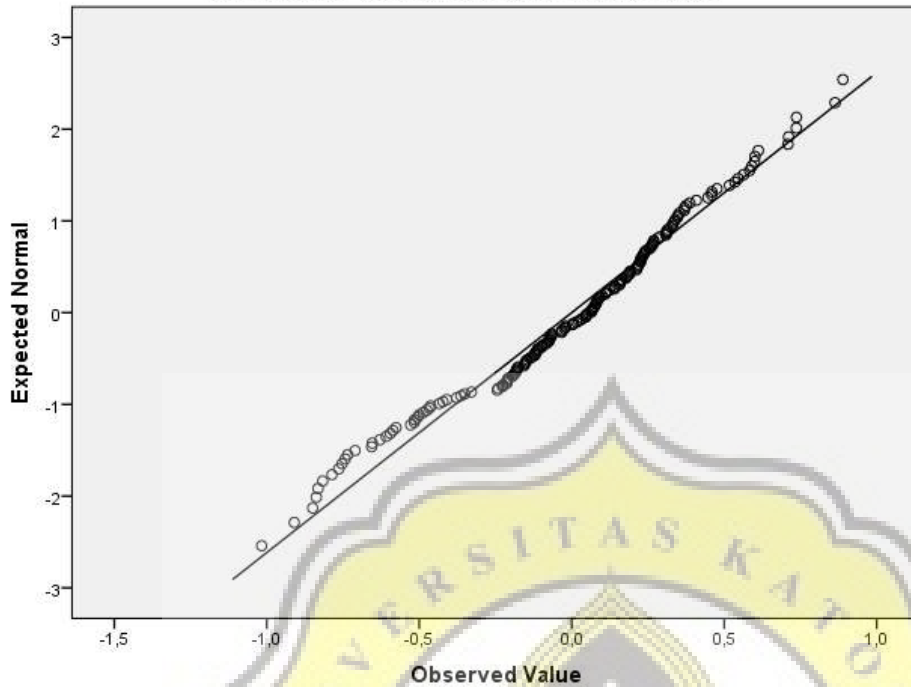
```

Frequency      Stem & Leaf
4,00 Extremes  (= <-, 84)
2,00      -8 . 13
6,00      -7 . 134568
4,00      -6 . 0255
8,00      -5 . 00112789
7,00      -4 . 0236678
4,00      -3 . 2567
8,00      -2 . 01112244
20,00     -1 . 11112233445557788899
17,00      0 . 12233366677778899
24,00      0 . 00122344456666777888899
18,00      1 . 011234455566778899
22,00      2 . 1111122223333455666688
16,00      3 . 0011233334456678
5,00      4 . 04557
7,00      5 . 1346899
2,00      6 . 01
4,00      7 . 0133
1,00      8 . 6
1,00 Extremes  (>=, 89)
  
```

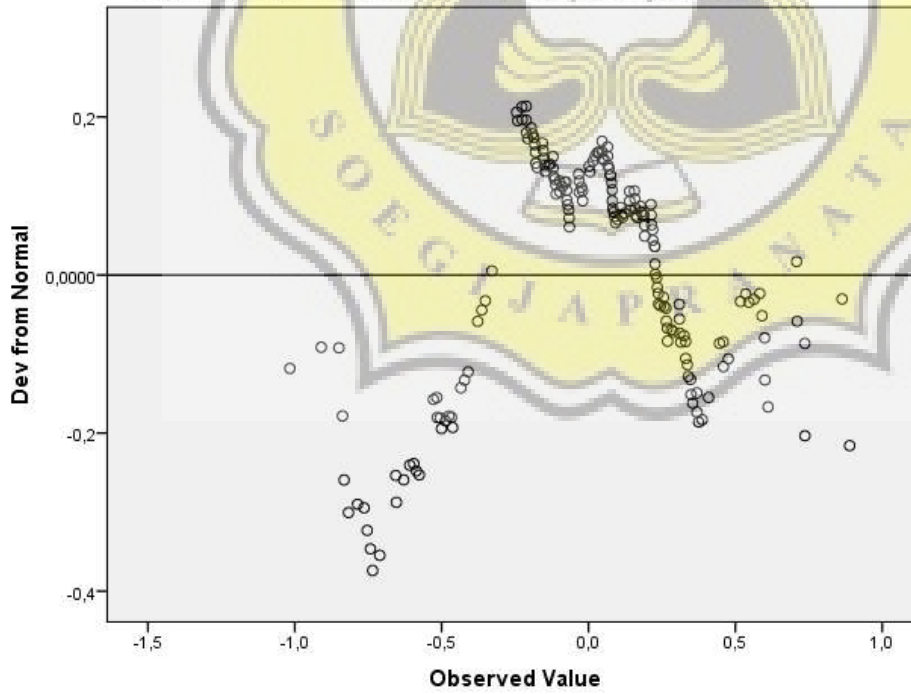
Stem width: ,10000
 Each leaf: 1 case(s)

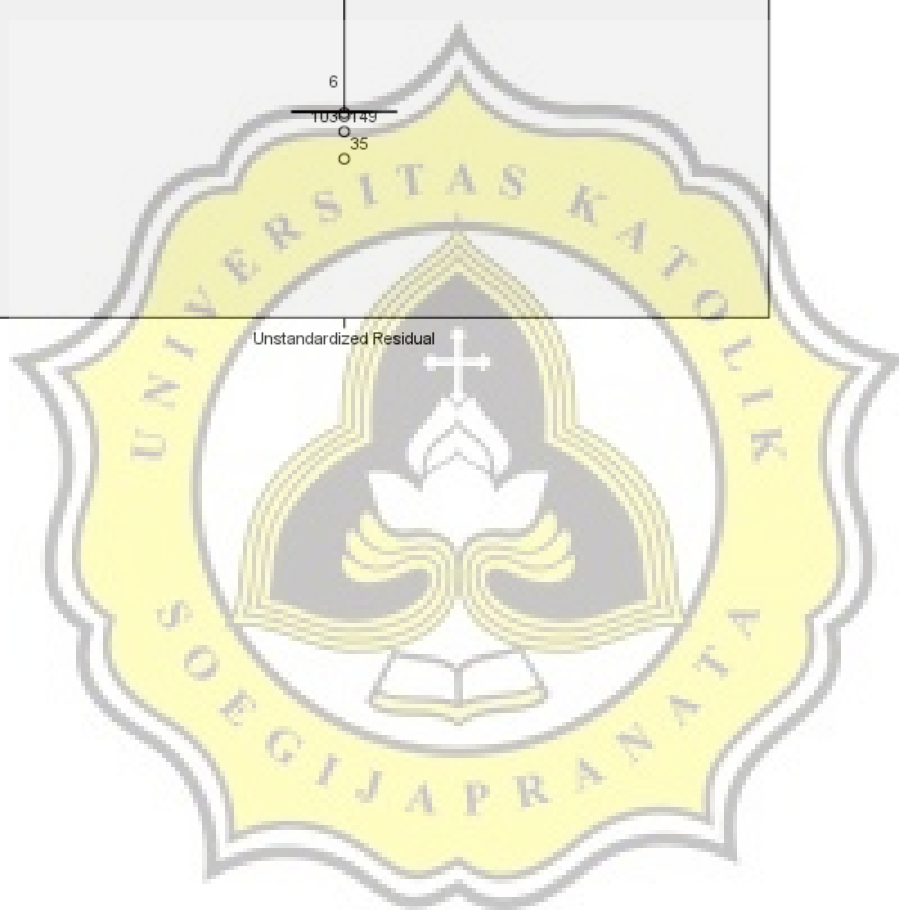
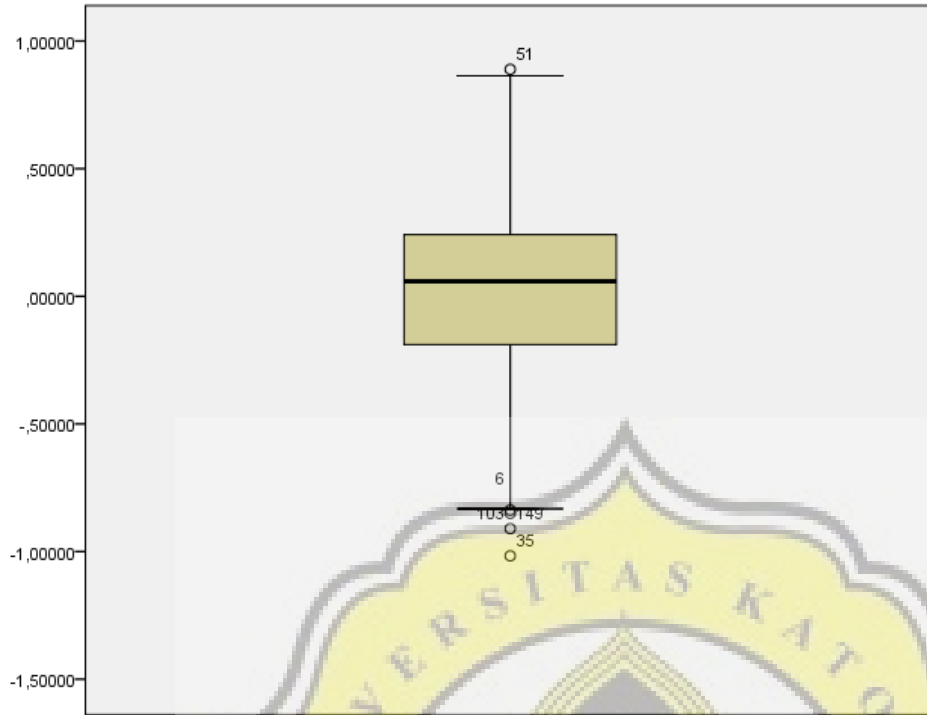


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Unstandardized Residual

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	170	100,0%	0	0,0%	170	100,0%

Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	,0000000	,02559258
	95% Confidence Interval for Mean		
	Lower Bound	-,0505223	
	Upper Bound	,0505223	
	5% Trimmed Mean	,0076641	
	Median	,0508314	
	Variance	,111	
	Std. Deviation	,33368641	
	Minimum	-,85420	
	Maximum	,74233	
	Range	1,59653	
	Interquartile Range	,41376	
	Skewness	-,448	,186
	Kurtosis	-,185	,370

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	62
		2	119
		3	128
		4	159
		5	96
	Lowest	1	165
		2	27
		3	21
		4	167
		5	61

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,077	170	,016	,975	170	,004

a. Lilliefors Significance Correction

Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

Frequency Stem & Leaf

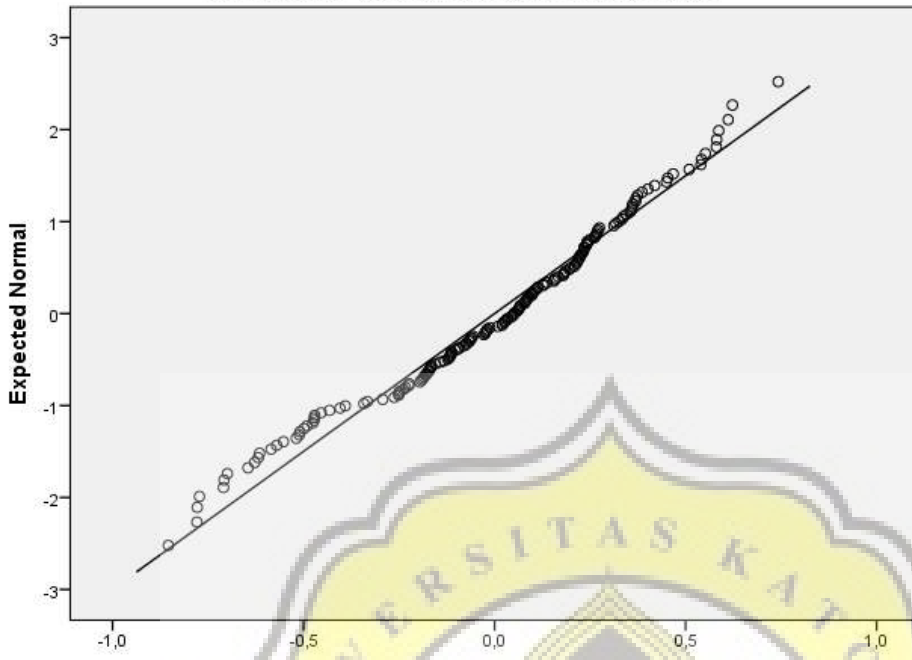
```

1,00 Extremes      (= <-,85)
5,00            -7 . 00777
5,00            -6 . 11249
6,00            -5 . 011578
9,00            -4 . 035777799
3,00            -3 . 349
9,00            -2 . 223345569
21,00           -1 . 011111234566677788899
16,00           -0 . 1122225666677899
26,00           0 . 01222334455566666778888999
17,00           1 . 00112235556788899
23,00           2 . 00111222233334445666677
14,00           3 . 112334556666678
5,00            4 . 01456
7,00            5 . 0445888
2,00            6 . 12
1,00            7 . 4
    
```

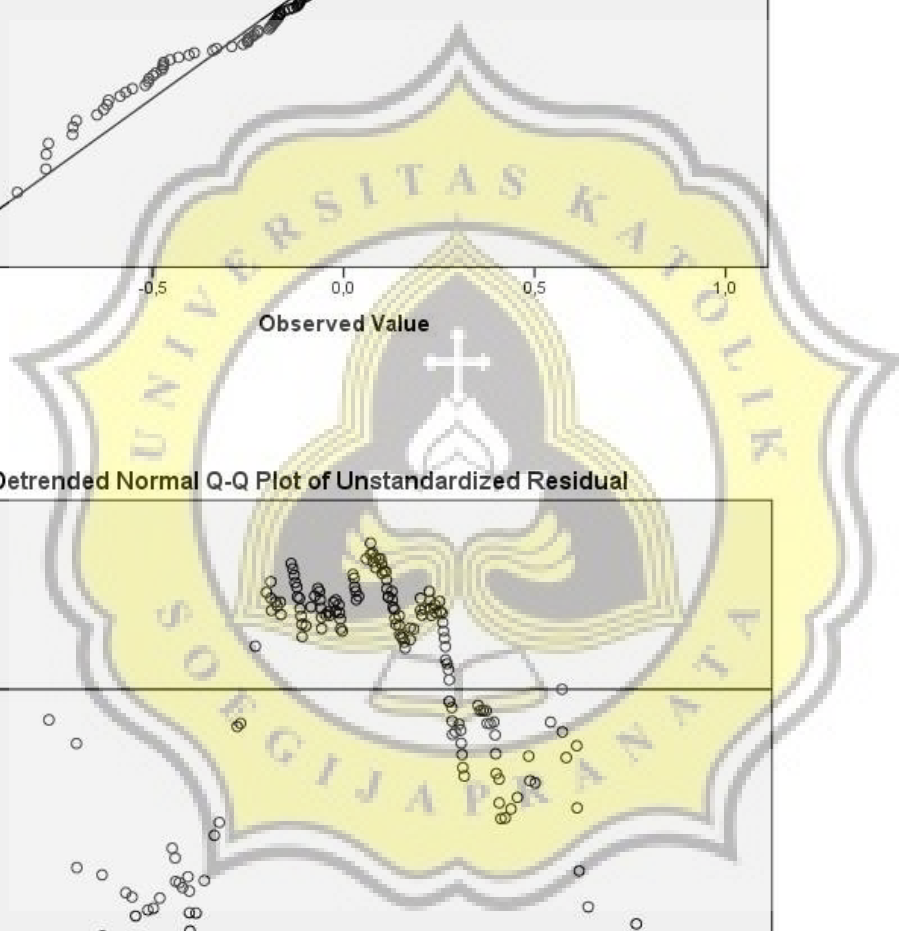
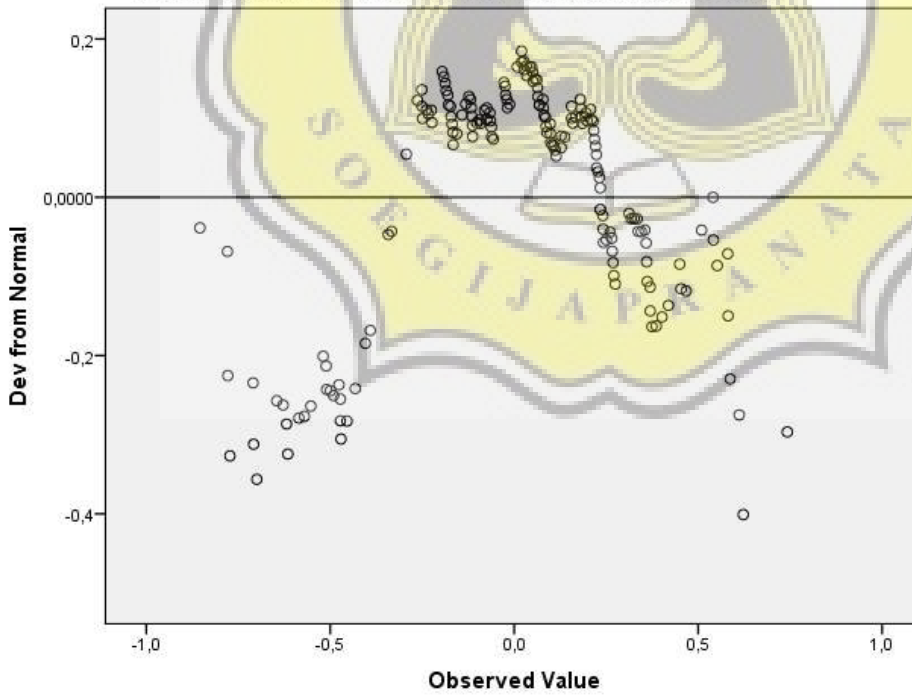
Stem width: ,10000
Each leaf: 1 case(s)

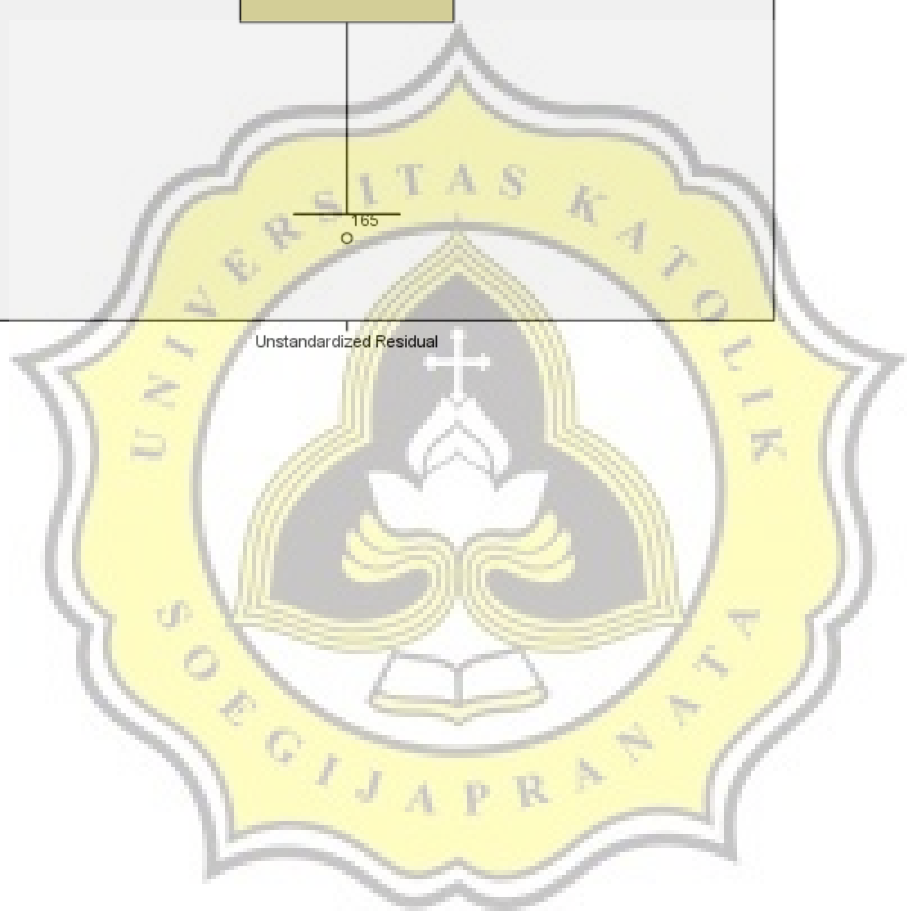
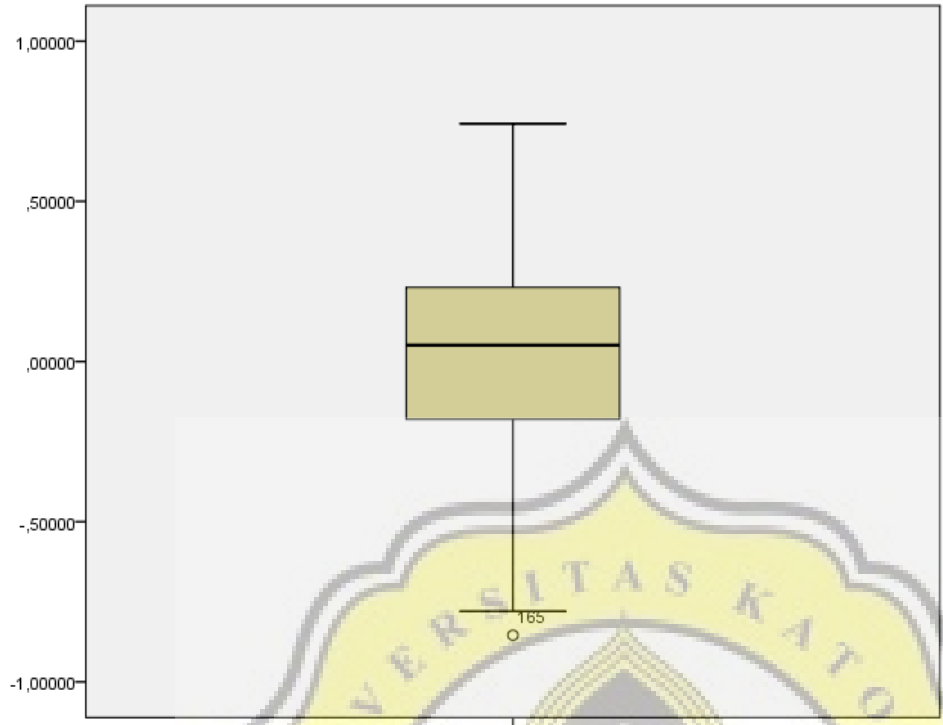


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Unstandardized Residual

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	160	100,0%	0	0,0%	160	100,0%

Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	,0000000	,02291286
	95% Confidence Interval for Mean	Lower Bound Upper Bound	-,0452528 ,0452528
	5% Trimmed Mean	,0070872	
	Median	,0341533	
	Variance	,084	
	Std. Deviation	,28982733	
	Minimum	-,67892	
	Maximum	,61139	
	Range	1,29031	
	Interquartile Range	,36671	
	Skewness	-,416	,192
	Kurtosis	-,351	,381

Extreme Values

		Case Number	Value	
Unstandardized Residual	Highest	1	155	,61139
		2	56	,55831
		3	158	,48511
		4	119	,48160
		5	5	,46812
	Lowest	1	34	-,67892
		2	147	-,67534
		3	99	-,67004
		4	93	-,62579
		5	26	-,60701

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,072	160	,043	,976	160	,008

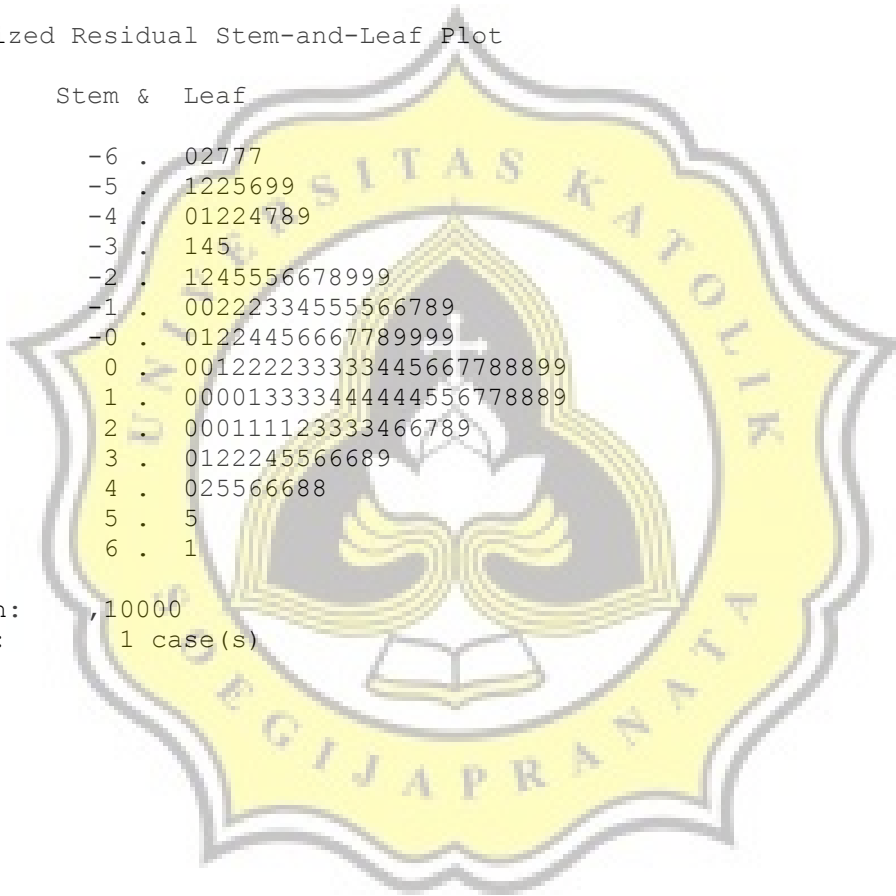
a. Lilliefors Significance Correction

Unstandardized Residual

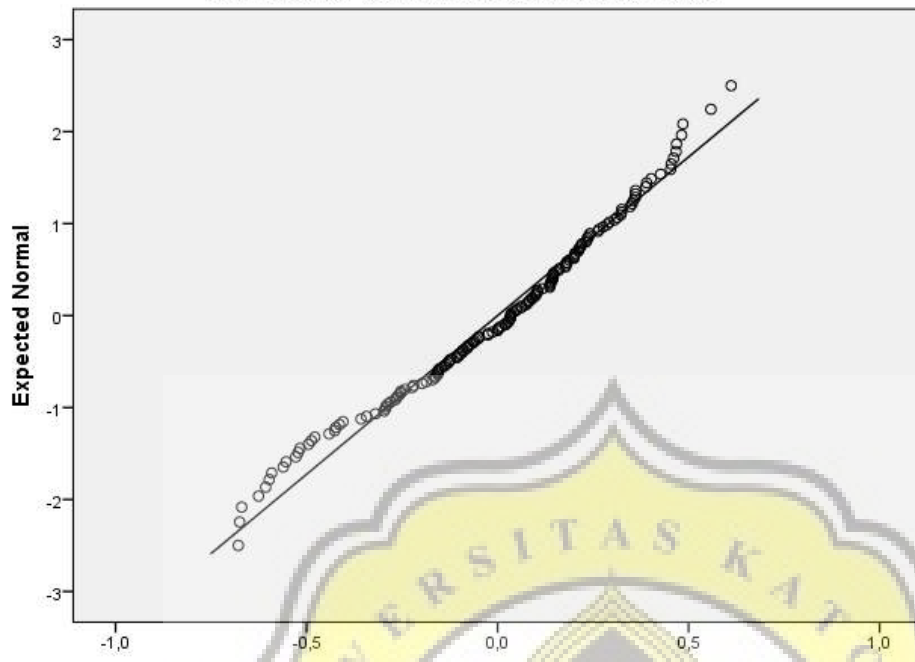
Unstandardized Residual Stem-and-Leaf Plot

Frequency	Stem & Leaf
5,00	-6 . 02777
7,00	-5 . 1225699
8,00	-4 . 01224789
3,00	-3 . 145
13,00	-2 . 1245556678999
17,00	-1 . 00222334555566789
17,00	-0 . 01224456667789999
24,00	0 . 001222233333445667788899
24,00	1 . 000013333444444556778889
18,00	2 . 000111123333466789
13,00	3 . 0122245566689
9,00	4 . 025566688
1,00	5 . 5
1,00	6 . 1

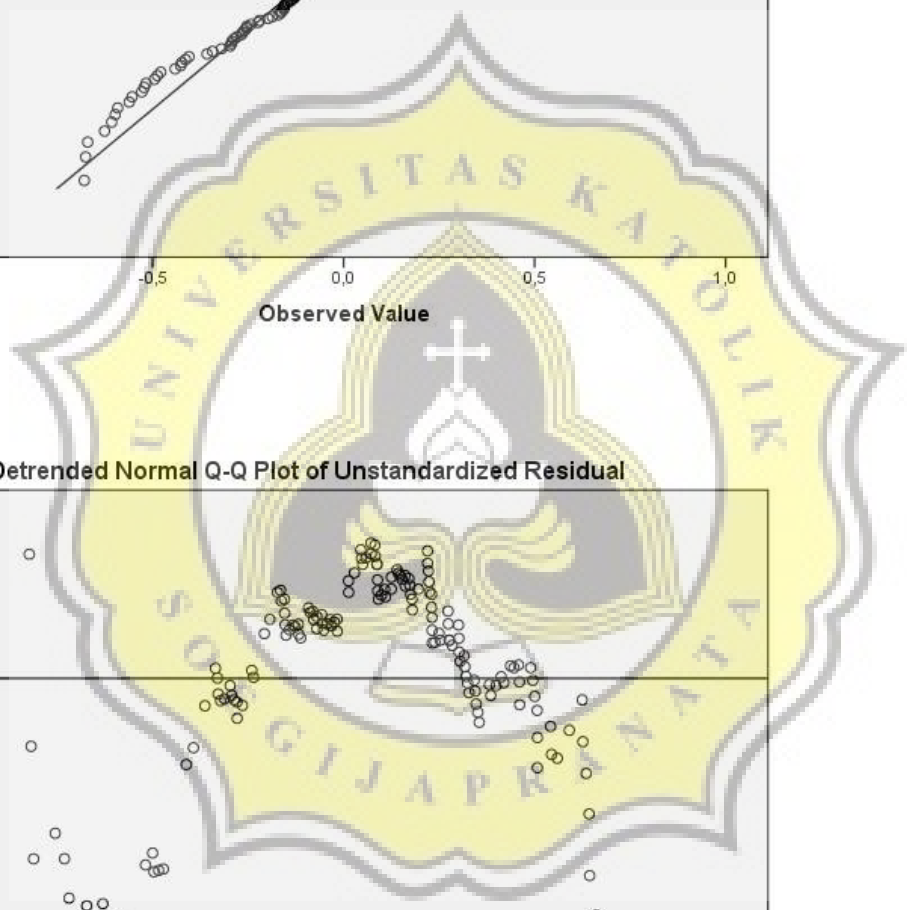
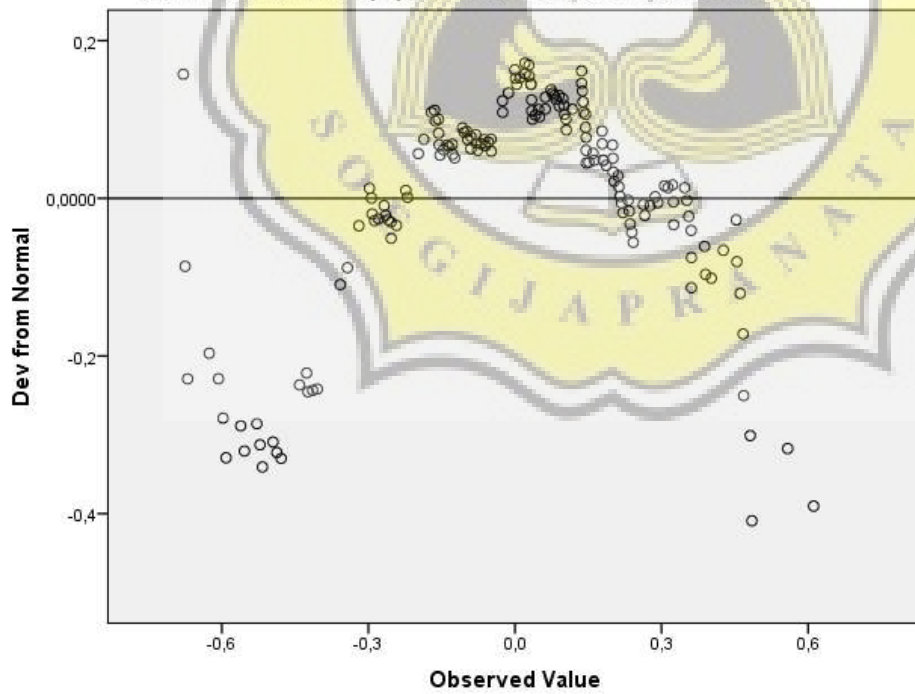
Stem width: ,10000
 Each leaf: 1 case(s)

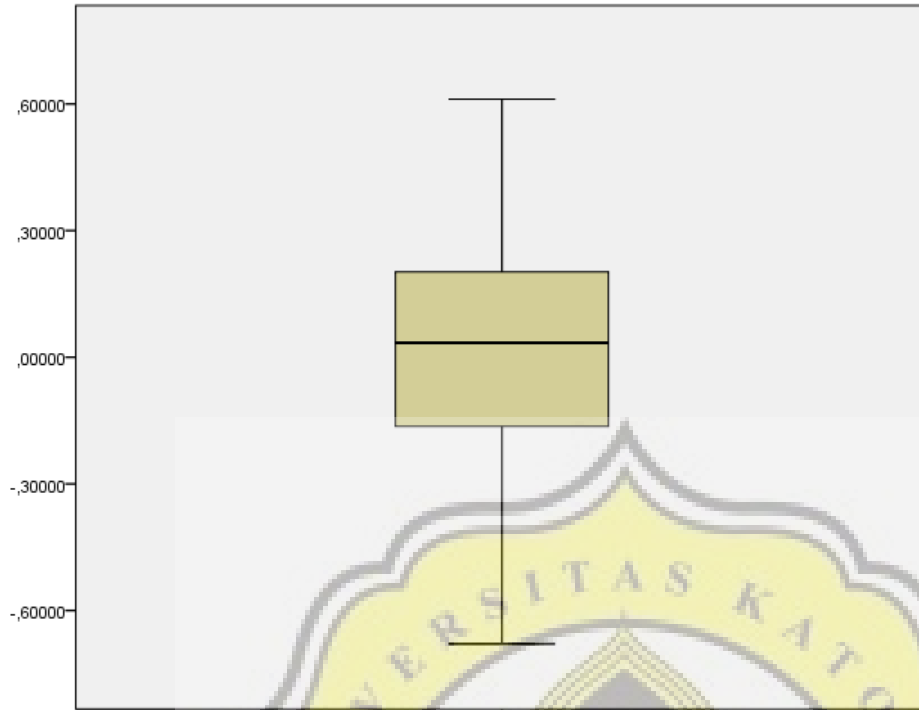


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Unstandardized Residual



Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	150	100,0%	0	0,0%	150	100,0%

Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	,0000000	,02068694
	95% Confidence Interval for Mean	Lower Bound Upper Bound	-,0408777 ,0408777
	5% Trimmed Mean	,0059559	
	Median	,0312447	
	Variance	,064	
	Std. Deviation	,25336225	
	Minimum	-,59758	
	Maximum	,63666	
	Range	1,23424	
	Interquartile Range	,34401	
	Skewness	-,385	,198
	Kurtosis	-,331	,394

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	85
		2	41
		3	138
		4	28
		5	118
	Lowest	1	2
		2	58
		3	67
		4	146
		5	47

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,071	150	,064	,978	150	,018

a. Lilliefors Significance Correction

Unstandardized Residual

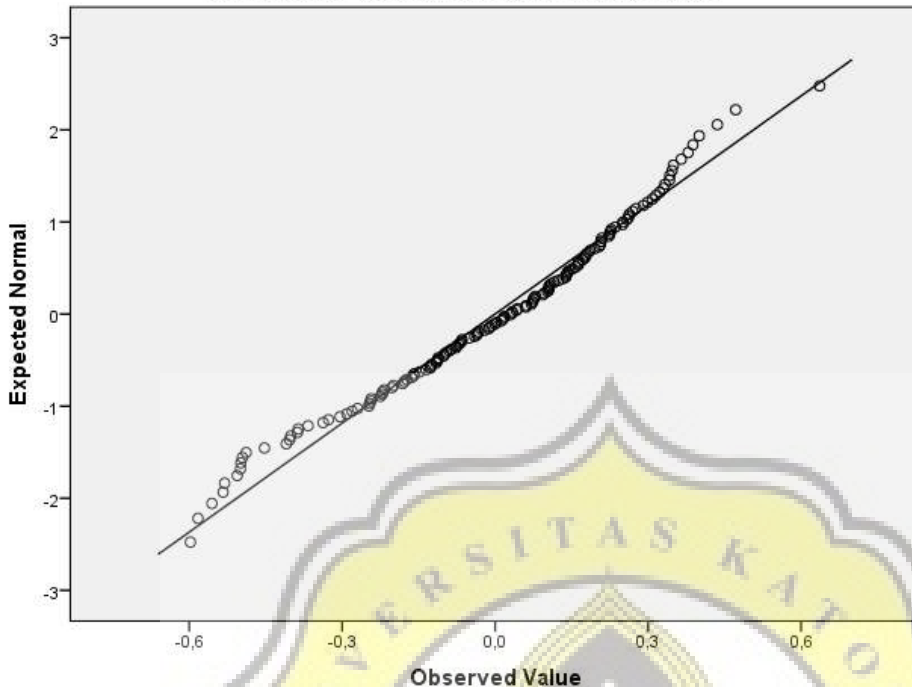
Unstandardized Residual Stem-and-Leaf Plot

Frequency	Stem &	Leaf
6,00	-5 .	033589
8,00	-4 .	00058999
6,00	-3 .	023688
12,00	-2 .	012224444689
18,00	-1 .	001111222345567789
19,00	-0 .	0011233345666777899
20,00	0 .	0111123344666777799
26,00	1 .	0000011233344455666777889
19,00	2 .	0000022223555666799
12,00	3 .	012334444678
3,00	4 .	037
,00	5 .	
1,00	6 .	3

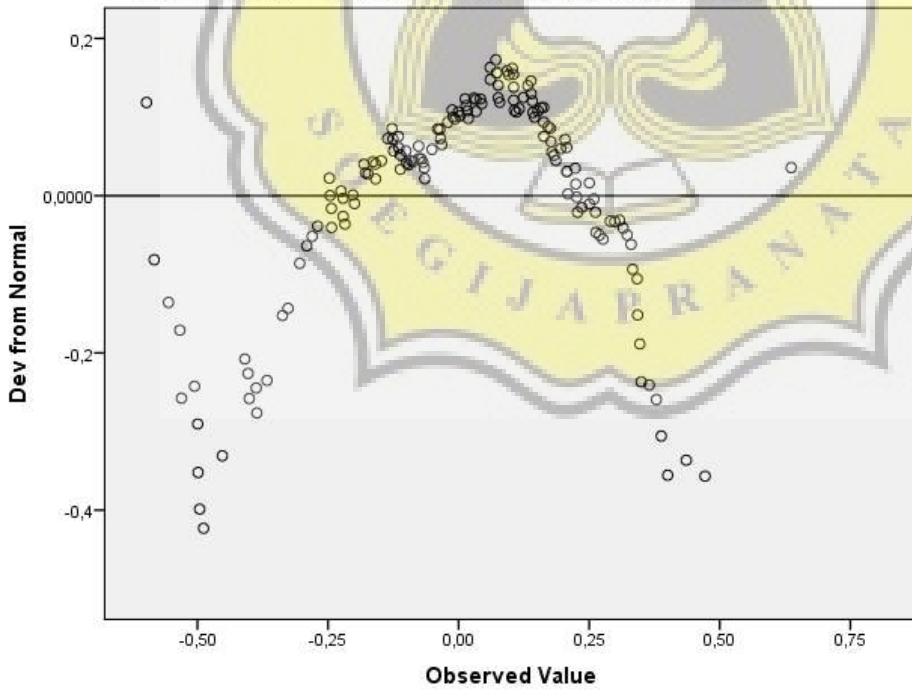
Stem width: ,10000
 Each leaf: 1 case(s)

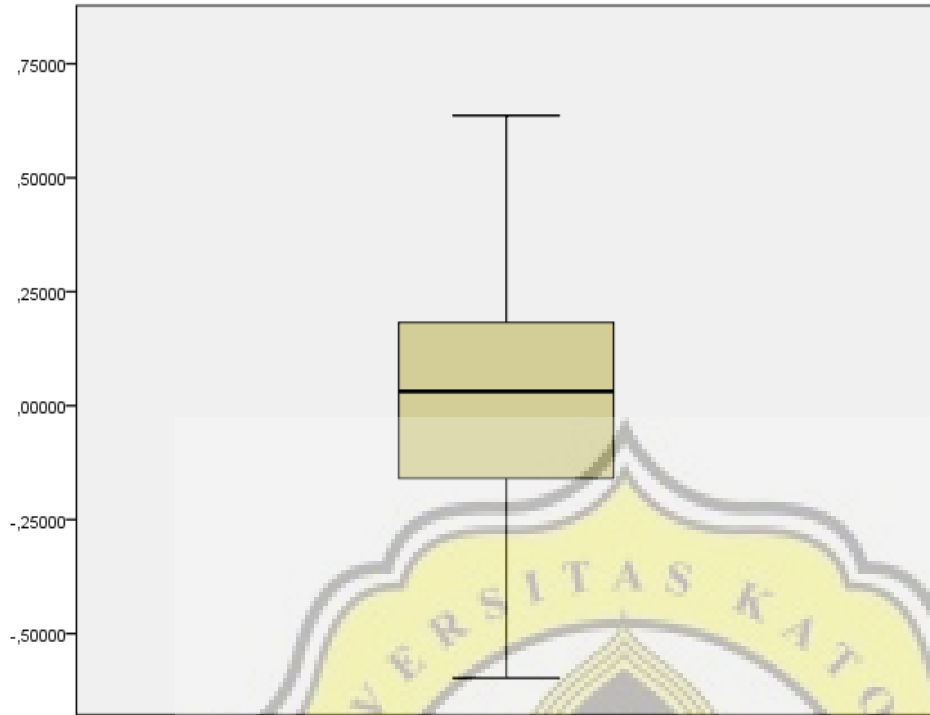


Normal Q-Q Plot of Unstandardized Residual

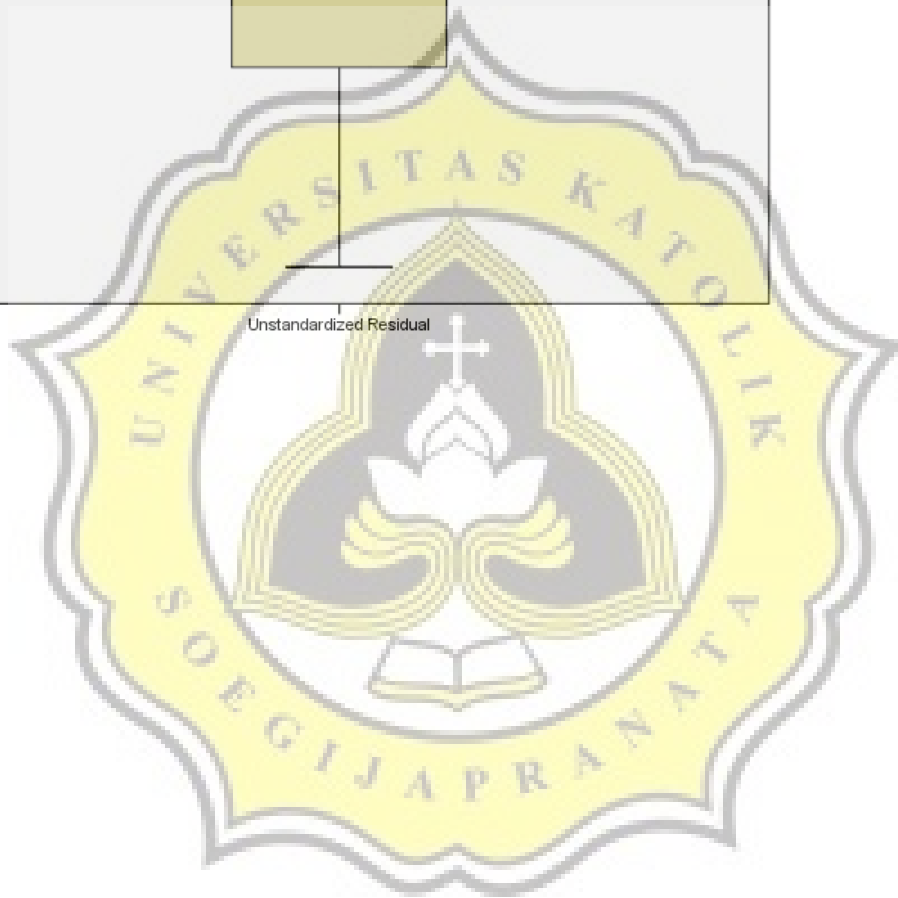


Detrended Normal Q-Q Plot of Unstandardized Residual





Unstandardized Residual



Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RPTPenjualan	150	-0,3235	0,5656	-0,0049	0,0773
RPTPembelian	150	-0,9702	0,1543	-0,0295	0,1017
RPTUtang	150	-0,0741	0,1098	-0,0006	0,0246
RPTPiutang	150	-0,1029	0,1009	-0,0014	0,0185
KeahlianKA	150	0,2500	1,0000	0,7588	0,2304
RapatKA	150	1,0000	32,0000	7,7200	6,3796
Reputasi	150	0,0000	1,0000	0,4733	0,5009
KI	150	0,0000	98,1800	43,7782	29,57194
IDK	150	0,2500	0,7500	0,4164	0,12762
ManajemenLaba	150	-1,8931	-0,4090	-1,0877	0,3253
Valid N (listwise)	150				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang ^b		Enter

a. Dependent Variable: ManajemenLaba

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,627 ^a	,394	,355	,26138	2,064

a. Predictors: (Constant), IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang

b. Dependent Variable: ManajemenLaba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.913	,101		-9,050	,000		
	RTPPenjualan	-.508	,300	-.121	-1,692	,093	,852	1,174
	RTPPembelian	,122	,215	,038	,569	,570	,956	1,046
	RPTUtang	-1,443	,893	-.109	-1,616	,108	,947	1,056
	RPTPiutang	-.042	1,236	-.002	-.034	,973	,874	1,144
	KeahlianKA	-.132	,098	-.094	-1,357	,177	,907	1,102
	RapatKA	,008	,004	,155	2,262	,025	,918	1,089
	Reputasi	-.384	,044	-.592	-8,721	,000	,941	1,062
	KI	,001	,000	,203	2,981	,003	,934	1,071
	IDK	-.025	,084	-.020	-.297	,767	,979	1,021

a. Dependent Variable: ManajemenLaba

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6,211	9	,690	10,101	,000 ^b
	Residual	9,565	140	,068		
	Total	15,776	149			

a. Dependent Variable: ManajemenLaba

b. Predictors: (Constant), IDK, RTPPenjualan, RapatKA, KI, RTPPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions										
				(Constant)	RTPPenjualan	RTPPembelian	RPTUtang	RPTPiutang	KeahlianKA	RapatKA	Reputasi	KI	IDK	
1	1	4,495	1,000	,00	,00	,00	,00	,00	,00	,00	,01	,01	,01	,01
	2	1,366	1,814	,00	,30	,01	,07	,25	,00	,00	,00	,00	,00	,00
	3	1,070	2,049	,00	,01	,24	,46	,12	,00	,00	,00	,00	,00	,00
	4	,886	2,252	,00	,04	,57	,29	,04	,00	,00	,00	,04	,00	,00
	5	,628	2,675	,00	,54	,09	,10	,53	,00	,00	,00	,05	,01	,01
	6	,516	2,952	,00	,07	,02	,07	,04	,01	,05	,12	,53	,05	,05
	7	,480	3,061	,00	,01	,01	,00	,00	,00	,08	,59	,19	,06	,06
	8	,347	3,598	,00	,01	,01	,00	,01	,01	,68	,21	,10	,05	,05
	9	,181	4,988	,02	,00	,02	,00	,00	,14	,01	,06	,01	,75	,75
	10	,030	12,262	,97	,01	,02	,00	,00	,83	,16	,01	,07	,08	,08

a. Dependent Variable: ManajemenLaba

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1,4626	-,6666	-1,0877	,20417	150
Residual	-,59758	,63666	,00000	,25336	150
Std. Predicted Value	-1,836	2,063	,000	1,000	150
Std. Residual	-2,286	2,436	,000	,969	150

a. Dependent Variable: ManajemenLaba

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang ^b		Enter

a. Dependent Variable: abs_res

b. All requested variables entered.

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang ^b		Enter

a. Dependent Variable: abs_res

b. All requested variables entered.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,173	9	,019	,885	,540 ^b
	Residual	3,033	140	,022		
	Total	3,205	149			

a. Dependent Variable: abs_res

b. Predictors: (Constant), IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,200	,057		3,529	,001
	RPTPenjualan	,253	,169	,133	1,496	,137
	RPTPembelian	,020	,121	,014	,169	,866
	RPTUtang	-,568	,503	-,095	-1,130	,261
	RPTPiutang	-,158	,696	-,020	-,227	,821
	KeahlianKA	,000	,055	,000	-,005	,996
	RapatKA	-,002	,002	-,077	-,896	,372
	Reputasi	,034	,025	,115	1,353	,178
	KI	,000	,000	-,073	-,853	,395
	IDK	,032	,047	,057	,682	,496

a. Dependent Variable: abs_res

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang ^b		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	,232 ^a	,054	-,007	,14718

a. Predictors: (Constant), IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,173	9	,019	,885	,540 ^b
	Residual	3,033	140	,022		
	Total	3,205	149			

a. Dependent Variable: abs_res
 b. Predictors: (Constant), IDK, RPTPenjualan, RapatKA, KI, RPTPembelian, RPTUtang, Reputasi, KeahlianKA, RPTPiutang

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1,4626	-,6666	-1,0877	,20417	150
Residual	-,59758	,63666	,00000	,25336	150
Std. Predicted Value	-1,836	2,063	,000	1,000	150
Std. Residual	-2,286	2,436	,000	,969	150

a. Dependent Variable: ManajemenLaba