## UJI Z-CRAMER

| Tahun | $R^2 H_1$ | $R^2 H_2$ | $\Sigma \mu i^2$ sebelum | $\Sigma \mu i^2$ sesudah | n-k | $\theta^2$ sebelum | $\theta^2$ sesudah | $R_2^2 - R_1^2$ | $(\theta^2 x R_1^2) + (\theta^2 x R_2^2)$ | Akar | Z |
|---|---|---|---|---|---|---|---|---|---|---|---|
| PANEL | 0.133 | 0.234 | 0.09997 | 0.13730 | 66 | 0.00151 | 0.00208 | **0.10100** | 0.00069 | **0.026235** | 3.84987 |

| Tahun | $R^2 H_1$ | $R^2 H_2$ | $R_2^2 - R_1^2$ | Z | F tabel |
|---|---|---|---|---|---|
| PANEL | 0.1330 | 0.2340 | 0.10100 | 3.84987 | 2.22 |

df1=k-1
df2=n-k

# LAMPIRAN SPSS

# UJI TIMMING

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | ATB, NONATB[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: TAHUN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .659[a] | .434 | -.131 | 1.682 |

a. Predictors: (Constant), ATB, NONATB

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 4.343 | 2 | 2.171 | .768 | .566[a] |
| | Residual | 5.657 | 2 | 2.829 | | |
| | Total | 10.000 | 4 | | | |

a. Predictors: (Constant), ATB, NONATB

b. Dependent Variable: TAHUN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2011.211 | 2.611 | | 770.404 | .000 |
| | NONATB | -2.329 | 3.381 | -.367 | -.689 | .562 |
| | ATB | 18.332 | 18.593 | .525 | .986 | .428 |

a. Dependent Variable: TAHUN

## UJI NORMALITAS (SEBELUM NORMAL)

### a. PERUSAHAAN NON ATB

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 360 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | .45149241 |
| Most Extreme Differences | Absolute | .105 |
| | Positive | .105 |
| | Negative | -.074 |
| Kolmogorov-Smirnov Z | | 2.000 |
| Asymp. Sig. (2-tailed) | | .001 |

a. Test distribution is Normal.

b. Calculated from data.

### b. PERUSAHAAN MEMILIKI ATB

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 360 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | .45117429 |
| Most Extreme Differences | Absolute | .107 |
| | Positive | .107 |
| | Negative | -.068 |
| Kolmogorov-Smirnov Z | | 2.023 |
| Asymp. Sig. (2-tailed) | | .001 |

a. Test distribution is Normal.

b. Calculated from data.

## UJI NORMALITAS (SETELAH NORMAL)

### a. PERUSAHAAN NON ATB

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 167 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | .35922846 |
| Most Extreme Differences | Absolute | .057 |
| | Positive | .057 |
| | Negative | -.043 |
| Kolmogorov-Smirnov Z | | .738 |
| Asymp. Sig. (2-tailed) | | .647 |

a. Test distribution is Normal.

b. Calculated from data.

## b. PERUSAHAAN MEMILIKI ATB

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 72 |
| Normal Parameters[a] | Mean | .0000000 |
| | Std. Deviation | .32501447 |
| Most Extreme Differences | Absolute | .107 |
| | Positive | .083 |
| | Negative | -.107 |
| Kolmogorov-Smirnov Z | | .910 |
| Asymp. Sig. (2-tailed) | | .379 |

# UJI AUTOKOLERASI

## a. PERUSAHAAN NON ATB

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .270[a] | .073 | .038 | .365902 | 2.094 |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

## b. PERUSAHAAN MEMILIKI ATB

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, BIAYA, ASSET, PENDAPATAN, MODAL, HUTANG[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .454[a] | .206 | .133 | .339684 | 2.369 |

a. Predictors: (Constant), LABA, BIAYA, ASSET, PENDAPATAN, MODAL, HUTANG

b. Dependent Variable: RETURN

## UJI MULTIKOLINEARITAS

### a. PERUSAHAAN NON ATB

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | .053 | .031 | | 1.683 | .094 | | |
| | ASSET | .371 | .198 | .317 | 1.880 | .062 | .204 | 4.896 |
| | HUTANG | -.014 | .106 | -.016 | -.132 | .895 | .380 | 2.632 |
| | MODAL | -.333 | .127 | -.301 | -2.622 | .010 | .441 | 2.268 |
| | PENDAPATAN | .125 | .178 | .102 | .704 | .482 | .278 | 3.598 |
| | BIAYA | -.023 | .097 | -.026 | -.241 | .810 | .486 | 2.058 |
| | LABA | .029 | .050 | .049 | .571 | .569 | .799 | 1.251 |

a. Dependent Variable: RETURN

### b. PERUSAHAAN MEMILIKI ATB

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | .127 | .047 | | 2.696 | .009 | | |
| | ASSET | .113 | .190 | .084 | .594 | .554 | .611 | 1.635 |
| | HUTANG | .206 | .134 | .236 | 1.533 | .130 | .515 | 1.943 |
| | MODAL | -.305 | .159 | -.263 | -1.914 | .060 | .646 | 1.549 |
| | PENDAPATAN | .264 | .206 | .200 | 1.280 | .205 | .500 | )00 |
| | BIAYA | .062 | .126 | .061 | .493 | .624 | .808 | 1.237 |
| | LABA | .116 | .080 | .166 | 1.441 | .154 | .922 | 1.085 |

a. Dependent Variable: RETURN

## HETEROKEDASTISITAS

### a. PERUSAHAAAN NON ATB

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .280 | .019 | | 14.968 | .000 |
| | ASSET | .078 | .118 | .116 | .664 | .508 |
| | HUTANG | -.048 | .063 | -.096 | -.755 | .451 |
| | MODAL | .024 | .076 | .038 | .320 | .749 |
| | PENDAPATAN | -.008 | .106 | -.011 | -.072 | .943 |
| | BIAYA | -.014 | .058 | -.028 | -.246 | .806 |
| | LABA | -.027 | .030 | -.080 | -.904 | .367 |

a. Dependent Variable: absresnon

## b. PERUSAHAAN MEMILIKI ATB

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .239 | .032 | | 7.491 | .000 |
| | ASSET | -.094 | .129 | -.114 | -.730 | .468 |
| | HUTANG | .077 | .091 | .145 | .851 | .398 |
| | MODAL | -.012 | .108 | -.017 | -.114 | .910 |
| | PENDAPATAN | .040 | .140 | .050 | .287 | .775 |
| | BIAYA | -.019 | .086 | -.031 | -.228 | .821 |
| | LABA | .016 | .054 | .038 | .297 | .767 |

a. Dependent Variable: abs_res

## UJI HIPOTESIS PANEL

## Descriptives (Non ATB)

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 167 | -1.000 | .757 | .05399 | .317991 |
| HUTANG | 167 | -1.000 | 1.397 | .08145 | .434901 |
| MODAL | 167 | -1.000 | 1.480 | .02124 | .336995 |
| PENDAPATAN | 167 | -1.000 | .568 | -.00654 | .302225 |
| BIAYA | 167 | -1.042 | 1.428 | -.00964 | .421145 |
| LABA | 167 | -1.419 | 2.488 | -.19816 | .633968 |
| RETURN | 167 | -.990 | 1.020 | .05834 | .373087 |
| Valid N (listwise) | 167 | | | | |

## Regression

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.685 | 6 | .281 | 2.097 | .056[a] |
| | Residual | 21.421 | 160 | .134 | | |
| | Total | 23.106 | 166 | | | |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | .053 | .031 | | 1.683 | .094 | | |
| | ASSET | .371 | .198 | .317 | 1.880 | .062 | .204 | 4.896 |
| | HUTANG | -.014 | .106 | -.016 | -.132 | .895 | .380 | 2.632 |
| | MODAL | -.333 | .127 | -.301 | -2.622 | .010 | .441 | 2.268 |
| | PENDAPATAN | .125 | .178 | .102 | .704 | .482 | .278 | 3.598 |
| | BIAYA | -.023 | .097 | -.026 | -.241 | .810 | .486 | 2.058 |
| | LABA | .029 | .050 | .049 | .571 | .569 | .799 | 1.251 |

a. Dependent Variable: RETURN

## Descriptives (ATB)

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 72 | -1.000 | .567 | .07939 | .271375 |
| HUTANG | 72 | -.999 | 1.107 | .09567 | .418608 |
| MODAL | 72 | -.999 | 1.254 | .08772 | .314857 |
| PENDAPATAN | 72 | -.999 | .606 | .05270 | .276167 |
| BIAYA | 72 | -1.000 | 1.426 | .10665 | .354842 |
| LABA | 72 | -1.473 | .758 | -.18916 | .523483 |

| | | | | | |
|---|---|---|---|---|---|
| RETURN | 72 | -.866 | 1.075 | .12777 | .364853 |
| Valid N (listwise) | 72 | | | | |

# Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, BIAYA, ASSET, PENDAPATAN, MODAL, HUTANG[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .454[a] | .206 | .133 | .339684 | 2.369 |

a. Predictors: (Constant), LABA, BIAYA, ASSET, PENDAPATAN, MODAL, HUTANG

b. Dependent Variable: RETURN

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.951 | 6 | .325 | 2.819 | .017[a] |
| | Residual | 7.500 | 65 | .115 | | |
| | Total | 9.451 | 71 | | | |

a. Predictors: (Constant), LABA, BIAYA, ASSET, PENDAPATAN, MODAL, HUTANG

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
|---|---|---|---|---|---|

| | | B | Std. Error | Beta | | | Tolerance | VIF |
|---|---|---|---|---|---|---|---|---|
| 1 | (Constant) | .127 | .047 | | 2.696 | .009 | | |
| | ASSET | .113 | .190 | .084 | .594 | .554 | .611 | 1.635 |
| | HUTANG | .206 | .134 | .236 | 1.533 | .130 | .515 | 1.943 |
| | MODAL | -.305 | .159 | -.263 | -1.914 | .060 | .646 | 1.549 |
| | PENDAPATAN | .264 | .206 | .200 | 1.280 | .205 | .500 | 2.000 |
| | BIAYA | .062 | .126 | .061 | .493 | .624 | .808 | 1.237 |
| | LABA | .116 | .080 | .166 | 1.441 | .154 | .922 | 1.085 |

a. Dependent Variable: RETURN

## UJI HIPOTESIS 1 (2011)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 50 | -.148 | .559 | .12425 | .144842 |
| HUTANG | 50 | -.999 | 1.202 | .14237 | .368706 |
| MODAL | 50 | -.999 | .381 | .06969 | .188457 |
| PENDAPATAN | 50 | -.999 | .426 | .08420 | .238640 |
| BIAYA | 50 | -.882 | .574 | .07332 | .223927 |
| LABA | 50 | -1.473 | 1.200 | -.04230 | .568636 |
| RETURN | 50 | -.866 | .961 | .24193 | .398077 |
| Valid N (listwise) | 50 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, BIAYA, ASSET, MODAL, PENDAPATAN, HUTANG[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .553[a] | .306 | .209 | .354112 |

a. Predictors: (Constant), LABA, BIAYA, ASSET, MODAL, PENDAPATAN, HUTANG

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 2.373 | 6 | .395 | 3.154 | .012[a] |
| | Residual | 5.392 | 43 | .125 | | |
| | Total | 7.765 | 49 | | | |

a. Predictors: (Constant), LABA, BIAYA, ASSET, MODAL, PENDAPATAN, HUTANG

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | .149 | .076 | | 1.954 | .057 |
| | ASSET | .317 | .625 | .115 | .507 | .614 |
| | HUTANG | .204 | .275 | .189 | .741 | .463 |
| | MODAL | -.161 | .355 | -.076 | -.455 | .651 |
| | PENDAPATAN | .738 | .383 | .442 | 1.926 | .061 |
| | BIAYA | -.307 | .345 | -.173 | -.891 | .378 |
| | LABA | .082 | .097 | .116 | .844 | .404 |

a. Dependent Variable: RETURN

## UJI HIPOTESI 1 (2012)
## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 56 | -1.000 | .396 | -.01302 | .410816 |
| HUTANG | 56 | -1.000 | .785 | .00596 | .510418 |
| MODAL | 56 | -1.000 | .616 | -.04671 | .426470 |
| PENDAPATAN | 56 | -1.000 | .568 | -.06204 | .418042 |
| BIAYA | 56 | -1.000 | 1.428 | -.02960 | .500109 |
| LABA | 56 | -1.259 | 2.488 | -.26178 | .668064 |
| RETURN | 56 | -.756 | .792 | .05722 | .333871 |
| Valid N (listwise) | 56 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .367[a] | .135 | .029 | .329012 |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .827 | 6 | .138 | 1.273 | .287[a] |
| | Residual | 5.304 | 49 | .108 | | |
| | Total | 6.131 | 55 | | | |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .026 | .049 | | .534 | .596 |
| | ASSET | .707 | .399 | .870 | 1.774 | .082 |
| | HUTANG | -.189 | .182 | -.289 | -1.039 | .304 |
| | MODAL | -.354 | .226 | -.453 | -1.570 | .123 |
| | PENDAPATAN | .147 | .314 | .183 | .466 | .643 |
| | BIAYA | -.104 | .176 | -.155 | -.590 | .558 |
| | LABA | -.118 | .076 | -.236 | -1.551 | .127 |

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | .026 | .049 | | .534 | .596 |
| | ASSET | .707 | .399 | .870 | 1.774 | .082 |
| | HUTANG | -.189 | .182 | -.289 | -1.039 | .304 |
| | MODAL | -.354 | .226 | -.453 | -1.570 | .123 |
| | PENDAPATAN | .147 | .314 | .183 | .466 | .643 |
| | BIAYA | -.104 | .176 | -.155 | -.590 | .558 |
| | LABA | -.118 | .076 | -.236 | -1.551 | .127 |

a. Dependent Variable: RETURN

## UJI HIPOTESIS 1 (2013)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 49 | -.999 | .757 | .14945 | .244710 |
| HUTANG | 49 | -.726 | 1.397 | .25052 | .375925 |
| MODAL | 49 | -.889 | .604 | .07593 | .187124 |
| PENDAPATAN | 49 | -.577 | .296 | .07498 | .152810 |
| BIAYA | 49 | -.600 | .896 | .11330 | .238359 |
| LABA | 49 | -1.218 | 1.377 | -.05924 | .672240 |

| | | | | | |
|---|---|---|---|---|---|
| RETURN | 49 | -.688 | 1.075 | .11248 | .446667 |
| Valid N (listwise) | 49 | | | | |

# Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, MODAL, BIAYA, PENDAPATAN, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .336[a] | .113 | -.014 | .449731 |

a. Predictors: (Constant), LABA, HUTANG, MODAL, BIAYA, PENDAPATAN, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.082 | 6 | .180 | .891 | .510[a] |
| | Residual | 8.495 | 42 | .202 | | |
| | Total | 9.577 | 48 | | | |

a. Predictors: (Constant), LABA, HUTANG, MODAL, BIAYA, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.005 | .084 | | -.062 | .951 |
| | ASSET | .149 | .384 | .082 | .389 | .700 |
| | HUTANG | .175 | .258 | .147 | .676 | .503 |
| | MODAL | .292 | .383 | .122 | .763 | .450 |
| | PENDAPATAN | .228 | .520 | .078 | .439 | .663 |
| | BIAYA | .132 | .329 | .070 | .401 | .691 |
| | LABA | .045 | .109 | .068 | .413 | .681 |

a. Dependent Variable: RETURN



## UJI HIPOTESIS 1 (2014)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 46 | -.999 | .617 | .05957 | .277356 |
| HUTANG | 46 | -.999 | 1.013 | .02602 | .426948 |
| MODAL | 46 | -.999 | 1.480 | .01427 | .403325 |
| PENDAPATAN | 46 | -.999 | .606 | .00928 | .286924 |
| BIAYA | 46 | -1.042 | 1.412 | -.00883 | .436449 |
| LABA | 46 | -1.445 | .469 | -.40113 | .477595 |
| RETURN | 46 | -.921 | .545 | -.05072 | .274310 |
| Valid N (listwise) | 46 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, PENDAPATAN, BIAYA, HUTANG, MODAL, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .458[a] | .210 | .088 | .261978 |

a. Predictors: (Constant), LABA, PENDAPATAN, BIAYA, HUTANG, MODAL, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .709 | 6 | .118 | 1.723 | .141[a] |
| | Residual | 2.677 | 39 | .069 | | |
| | Total | 3.386 | 45 | | | |

a. Predictors: (Constant), LABA, PENDAPATAN, BIAYA, HUTANG, MODAL, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.059 | .060 | | -.972 | .337 |
| | ASSET | .475 | .278 | .480 | 1.707 | .096 |
| | HUTANG | -.022 | .120 | -.035 | -.187 | .853 |

| | | | | | |
|---|---|---|---|---|---|
| MODAL | -.409 | .145 | -.602 | -2.827 | .007 |
| PENDAPATAN | .021 | .224 | .021 | .092 | .927 |
| BIAYA | .172 | .106 | .273 | 1.613 | .115 |
| LABA | .032 | .099 | .055 | .322 | .749 |

a. Dependent Variable: RETURN

## UJI HIPOTESIS 1 (2015)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 38 | -1.000 | .489 | -.02142 | .339004 |
| HUTANG | 38 | -.999 | .532 | -.01141 | .385629 |
| MODAL | 38 | -.998 | 1.254 | .12151 | .350961 |
| PENDAPATAN | 38 | -.999 | .483 | -.05616 | .264456 |
| BIAYA | 38 | -1.000 | 1.426 | -.02857 | .538339 |
| LABA | 38 | -1.399 | 1.118 | -.22587 | .507302 |
| RETURN | 38 | -.990 | .560 | .01219 | .311459 |
| Valid N (listwise) | 38 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|

| | | | |
|---|---|---|---|
| 1 | LABA, HUTANG, BIAYA, ASSET, MODAL, PENDAPATAN[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .451[a] | .203 | .049 | .303737 |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, ASSET, MODAL, PENDAPATAN

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .729 | 6 | .122 | 1.318 | .279[a] |
| | Residual | 2.860 | 31 | .092 | | |
| | Total | 3.589 | 37 | | | |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, ASSET, MODAL, PENDAPATAN

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .090 | .064 | | 1.402 | .171 |
| | ASSET | .149 | .189 | .162 | .784 | .439 |
| | HUTANG | -.032 | .163 | -.039 | -.194 | .847 |
| | MODAL | -.451 | .187 | -.508 | -2.413 | .022 |
| | PENDAPATAN | .006 | .269 | .006 | .024 | .981 |

| | | | | | |
|---|---|---|---|---|---|
| BIAYA | -.019 | .107 | -.033 | -.182 | .857 |
| LABA | .088 | .121 | .144 | .733 | .469 |

a. Dependent Variable: RETURN

## UJI HIPOTESIS 2a (2011)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 30 | -.090 | .440 | .13638 | .137270 |
| HUTANG | 30 | -.459 | 1.202 | .19915 | .311173 |
| MODAL | 30 | -.091 | .381 | .09353 | .106444 |
| PENDAPATAN | 30 | -.089 | .348 | .12452 | .103440 |
| BIAYA | 30 | -.278 | .574 | .10205 | .184610 |
| LABA | 30 | -1.419 | 1.200 | .07434 | .539367 |
| RETURN | 30 | -.273 | .961 | .23778 | .337425 |
| Valid N (listwise) | 30 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, MODAL, BIAYA, PENDAPATAN, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .529[a] | .280 | .092 | .321552 |

a. Predictors: (Constant), LABA, HUTANG, MODAL, BIAYA, PENDAPATAN, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .924 | 6 | .154 | 1.489 | .22( |
| | Residual | 2.378 | 23 | .103 | | |
| | Total | 3.302 | 29 | | | |

a. Predictors: (Constant), LABA, HUTANG, MODAL, BIAYA, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardiz Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .160 | .105 | | 1.525 | .141 |
| | ASSET | .287 | 1.545 | .117 | .186 | .854 |
| | HUTANG | .284 | .620 | .262 | .459 | .651 |
| | MODAL | -.375 | 1.081 | -.118 | -.347 | .732 |
| | PENDAPATAN | .088 | .726 | .027 | .121 | .905 |
| | BIAYA | -.100 | .394 | -.055 | -.253 | .802 |
| | LABA | .220 | .122 | .351 | 1.796 | .086 |

a. Dependent Variable: RETURN

## UJI HIPOTESIS 2a (2012)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 43 | -1.000 | .361 | -.04793 | .457459 |
| HUTANG | 43 | -1.000 | .785 | -.03059 | .561655 |
| MODAL | 43 | -1.000 | .616 | -.09581 | .472022 |
| PENDAPATAN | 43 | -1.000 | .568 | -.09845 | .464644 |
| BIAYA | 43 | -1.000 | 1.428 | -.06049 | .546477 |
| LABA | 43 | -1.173 | 2.488 | -.33422 | .691312 |
| RETURN | 43 | -.756 | .792 | .04326 | .359392 |
| Valid N (listwise) | 43 | | | | |

## Regression

**Variables Entered/Removed**[b]

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .505[a] | .255 | .131 | .335060 |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.383 | 6 | .231 | 2.054 | .084[a] |
| | Residual | 4.042 | 36 | .112 | | |
| | Total | 5.425 | 42 | | | |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.001 | .059 | | -.009 | .993 |
| | ASSET | .766 | .427 | .976 | 1.795 | .081 |
| | HUTANG | -.233 | .197 | -.365 | -1.187 | .243 |
| | MODAL | -.475 | .236 | -.624 | -2.010 | .052 |
| | PENDAPATAN | .510 | .381 | .660 | 1.339 | .189 |
| | BIAYA | -.335 | .221 | -.509 | -1.512 | .139 |
| | LABA | -.173 | .087 | -.333 | -2.000 | .053 |

a. Dependent Variable: RETURN

## UJI HIIPOTESIS 2a (2013)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 36 | -.091 | .757 | .17243 | .193226 |
| HUTANG | 36 | -.392 | 1.397 | .25186 | .363480 |
| MODAL | 36 | -.067 | .604 | .09797 | .136307 |
| PENDAPATAN | 36 | -.218 | .296 | .07225 | .125296 |
| BIAYA | 36 | -.460 | .896 | .10380 | .214326 |
| LABA | 36 | -1.218 | 1.377 | -.06544 | .746747 |
| RETURN | 36 | -.605 | 1.020 | .10600 | .444274 |
| Valid N (listwise) | 36 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, MODAL, PENDAPATAN, BIAYA, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .528[a] | .279 | .130 | .414346 |

a. Predictors: (Constant), LABA, HUTANG, MODAL, PENDAPATAN, BIAYA, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.929 | 6 | .322 | 1.873 | .120[a] |
| | Residual | 4.979 | 29 | .172 | | |
| | Total | 6.908 | 35 | | | |

a. Predictors: (Constant), LABA, HUTANG, MODAL, PENDAPATAN, BIAYA, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.114 | .109 | | -1.043 | .305 |
| | ASSET | -.298 | .837 | -.129 | -.356 | .725 |
| | HUTANG | .269 | .425 | .220 | .634 | .531 |
| | MODAL | 2.592 | .824 | .795 | 3.145 | .004 |
| | PENDAPATAN | .515 | .729 | .145 | .706 | .486 |
| | BIAYA | -.975 | .604 | -.470 | -1.614 | .117 |
| | LABA | -.210 | .141 | -.353 | -1.493 | .146 |

a. Dependent Variable: RETURN

**UJI HIPOTESIS 2a (2014)**

**Descriptives**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 32 | -.999 | .617 | .06305 | .250772 |
| HUTANG | 32 | -.999 | .704 | .02089 | .383232 |
| MODAL | 32 | -.999 | 1.480 | -.00590 | .405692 |
| PENDAPATAN | 32 | -.999 | .410 | .00322 | .263812 |
| BIAYA | 32 | -1.042 | 1.412 | -.04265 | .515456 |
| LABA | 32 | -1.148 | .469 | -.37580 | .450587 |
| RETURN | 32 | -.921 | .490 | -.08029 | .297894 |
| Valid N (listwise) | 32 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .508[a] | .258 | .080 | .285662 |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .711 | 6 | .118 | 1.452 | .235[a] |
| | Residual | 2.040 | 25 | .082 | | |
| | Total | 2.751 | 31 | | | |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.099 | .078 | | -1.271 | .215 |
| | ASSET | .354 | .366 | .298 | .969 | .342 |
| | HUTANG | -.069 | .178 | -.089 | -.390 | .700 |
| | MODAL | -.424 | .174 | -.578 | -2.436 | .022 |
| | PENDAPATAN | .259 | .328 | .230 | .792 | .436 |
| | BIAYA | .126 | .132 | .217 | .949 | .352 |
| | LABA | .000 | .135 | .001 | .003 | .997 |

a. Dependent Variable: RETURN



**UJI HIPOTESIS 2a (2015)**

**Descriptives**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 26 | -1.000 | .422 | -.04765 | .332690 |
| HUTANG | 26 | -.999 | .532 | -.03048 | .385689 |
| MODAL | 26 | -.998 | 1.018 | .05857 | .309535 |
| PENDAPATAN | 26 | -.999 | .242 | -.12685 | .252684 |
| BIAYA | 26 | -1.000 | .655 | -.17087 | .419878 |
| LABA | 26 | -1.399 | 1.118 | -.25270 | .553285 |
| RETURN | 26 | -.990 | .560 | -.01911 | .340105 |
| Valid N (listwise) | 26 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .624[a] | .389 | .196 | .304898 |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.125 | 6 | .188 | 2.018 | .113[a] |
| | Residual | 1.766 | 19 | .093 | | |
| | Total | 2.892 | 25 | | | |

a. Predictors: (Constant), LABA, HUTANG, BIAYA, MODAL, PENDAPATAN, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | -.025 | .083 | | -.299 | .768 |
| | ASSET | .540 | .284 | .528 | 1.902 | .072 |
| | HUTANG | -.099 | .229 | -.112 | -.431 | .671 |
| | MODAL | -.551 | .257 | -.502 | -2.147 | .045 |
| | PENDAPATAN | -.363 | .331 | -.270 | -1.097 | .287 |
| | BIAYA | -.166 | .158 | -.204 | -1.051 | .307 |
| | LABA | .054 | .153 | .088 | .353 | .728 |

a. Dependent Variable: RETURN

**UJI HIPOTESIS 2b (2011)**

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 20 | -.148 | .559 | .10606 | .157363 |
| HUTANG | 20 | -.999 | 1.107 | .05720 | .435977 |
| MODAL | 20 | -.999 | .292 | .03391 | .268431 |

| | | | | | |
|---|---|---|---|---|---|
| PENDAPATAN | 20 | -.999 | .426 | .02372 | .352306 |
| BIAYA | 20 | -.882 | .349 | .03023 | .272104 |
| LABA | 20 | -1.473 | .512 | -.21726 | .579796 |
| RETURN | 20 | -.866 | .946 | .24816 | .484589 |
| Valid N (listwise) | 20 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, HUTANG, MODAL, ASSET, PENDAPATAN, BIAYA[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .658[a] | .433 | .171 | .441186 |

a. Predictors: (Constant), LABA, HUTANG, MODAL, ASSET, PENDAPATAN, BIAYA

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.931 | 6 | .322 | 1.654 | .210[a] |
| | Residual | 2.530 | 13 | .195 | | |
| | Total | 4.462 | 19 | | | |

a. Predictors: (Constant), LABA, HUTANG, MODAL, ASSET, PENDAPATAN, BIAYA

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .159 | .153 | | 1.045 | .315 |
| | ASSET | .711 | 1.068 | .231 | .666 | .517 |
| | HUTANG | -.070 | .514 | -.063 | -.136 | .894 |
| | MODAL | .053 | .646 | .029 | .082 | .936 |
| | PENDAPATAN | 1.182 | .705 | .860 | 1.678 | .117 |
| | BIAYA | -.654 | .929 | -.367 | -.704 | .494 |
| | LABA | -.033 | .197 | -.040 | -.170 | .868 |

a. Dependent Variable: RETURN

# UJI HIPOTESIS 2b (2012)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 13 | -.115 | .396 | .10246 | .149245 |
| HUTANG | 13 | -.489 | .569 | .12685 | .263362 |
| MODAL | 13 | -.131 | .321 | .11570 | .128719 |
| PENDAPATAN | 13 | -.281 | .285 | .05840 | .157744 |
| BIAYA | 13 | -.768 | .470 | .07258 | .293894 |
| LABA | 13 | -1.259 | .758 | -.02217 | .540271 |
| RETURN | 13 | -.164 | .700 | .10339 | .236280 |

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 13 | -.115 | .396 | .10246 | .149245 |
| HUTANG | 13 | -.489 | .569 | .12685 | .263362 |
| MODAL | 13 | -.131 | .321 | .11570 | .128719 |
| PENDAPATAN | 13 | -.281 | .285 | .05840 | .157744 |
| BIAYA | 13 | -.768 | .470 | .07258 | .293894 |
| LABA | 13 | -1.259 | .758 | -.02217 | .540271 |
| RETURN | 13 | -.164 | .700 | .10339 | .236280 |
| Valid N (listwise) | 13 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, BIAYA, PENDAPATAN, MODAL, HUTANG, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .909[a] | .827 | .654 | .139074 |

a. Predictors: (Constant), LABA, BIAYA, PENDAPATAN, MODAL, HUTANG, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .554 | 6 | .092 | 4.773 | .039[a] |

| | | | | | |
|---|---|---|---|---|---|
| Residual | .116 | 6 | .019 | | |
| Total | .670 | 12 | | | |

a. Predictors: (Constant), LABA, BIAYA, PENDAPATAN, MODAL, HUTANG, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .046 | .056 | | .815 | .446 |
| | ASSET | -3.460 | .980 | -2.185 | -3.531 | .012 |
| | HUTANG | 1.531 | .411 | 1.706 | 3.723 | .010 |
| | MODAL | 2.229 | .762 | 1.214 | 2.927 | .026 |
| | PENDAPATAN | -.808 | .436 | -.539 | -1.853 | .113 |
| | BIAYA | .120 | .148 | .149 | .806 | .451 |
| | LABA | .071 | .078 | .163 | .913 | .397 |

a. Dependent Variable: RETURN

# UJI HIPOTESIS 2b (2013)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 13 | -.999 | .513 | .08580 | .353075 |
| HUTANG | 13 | -.726 | .923 | .24680 | .424162 |
| MODAL | 13 | -.889 | .200 | .01488 | .283506 |

| | | | | | |
|---|---|---|---|---|---|
| PENDAPATAN | 13 | -.577 | .264 | .08254 | .218015 |
| BIAYA | 13 | -.600 | .698 | .13961 | .303742 |
| LABA | 13 | -1.113 | .549 | -.04207 | .425170 |
| RETURN | 13 | -.688 | 1.075 | .13042 | .471045 |
| Valid N (listwise) | 13 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, ASSET, MODAL, BIAYA, PENDAPATAN, HUTANG[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .714[a] | .510 | .019 | .466537 |

a. Predictors: (Constant), LABA, ASSET, MODAL, BIAYA, PENDAPATAN, HUTANG

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1.357 | 6 | .226 | 1.039 | .482[a] |
| | Residual | 1.306 | 6 | .218 | | |
| | Total | 2.663 | 12 | | | |

a. Predictors: (Constant), LABA, ASSET, MODAL, BIAYA, PENDAPATAN, HUTANG

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | -.052 | .158 | | -.331 | .752 |
| | ASSET | .130 | .478 | .097 | .272 | .795 |
| | HUTANG | .695 | .493 | .626 | 1.411 | .208 |
| | MODAL | -.236 | .482 | -.142 | -.489 | .642 |
| | PENDAPATAN | -.083 | .882 | -.038 | -.094 | .928 |
| | BIAYA | .193 | .485 | .125 | .398 | .704 |
| | LABA | .398 | .352 | .359 | 1.129 | .302 |

a. Dependent Variable: RETURN

# UJI HIPOTESIS 2b (2014)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 14 | -.999 | .567 | .05160 | .340919 |
| HUTANG | 14 | -.999 | 1.013 | .03775 | .529671 |
| MODAL | 14 | -.999 | 1.066 | .06039 | .409056 |
| PENDAPATAN | 14 | -.999 | .606 | .02313 | .344550 |
| BIAYA | 14 | -.183 | .235 | .06846 | .128654 |
| LABA | 14 | -1.445 | .088 | -.45902 | .547935 |
| RETURN | 14 | -.206 | .545 | .01688 | .204402 |
| Valid N (listwise) | 14 | | | | |

# Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
| --- | --- | --- | --- |
| 1 | LABA, PENDAPATAN, BIAYA, MODAL, HUTANG, ASSET[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| --- | --- | --- | --- | --- |
| 1 | .610[a] | .373 | -.165 | .220649 |

a. Predictors: (Constant), LABA, PENDAPATAN, BIAYA, MODAL, HUTANG, ASSET

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| --- | --- | --- | --- | --- | --- | --- |
| 1 | Regression | .202 | 6 | .034 | .693 | .665[a] |
| | Residual | .341 | 7 | .049 | | |
| | Total | .543 | 13 | | | |

a. Predictors: (Constant), LABA, PENDAPATAN, BIAYA, MODAL, HUTANG, ASSET

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| --- | --- | --- | --- | --- | --- | --- |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .047 | .154 | | .303 | .770 |

| | | | | | |
|---|---|---|---|---|---|
| ASSET | 1.094 | .871 | 1.825 | 1.257 | .249 |
| HUTANG | .013 | .201 | .033 | .063 | .951 |
| MODAL | -.696 | .556 | -1.393 | -1.253 | .251 |
| PENDAPATAN | -.350 | .381 | -.590 | -.920 | .388 |
| BIAYA | -.098 | .693 | -.061 | -.141 | .892 |
| LABA | .065 | .214 | .175 | .305 | .769 |

a. Dependent Variable: RETURN

# UJI HIPOTESIS 2b (2015)

## Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ASSET | 12 | -1.000 | .489 | .03543 | .360355 |
| HUTANG | 12 | -.999 | .413 | .02986 | .399269 |
| MODAL | 12 | -.015 | 1.254 | .25787 | .408551 |
| PENDAPATAN | 12 | -.432 | .483 | .09700 | .229608 |
| BIAYA | 12 | -1.000 | 1.426 | .27976 | .650051 |
| LABA | 12 | -.822 | .435 | -.16772 | .405615 |
| RETURN | 12 | -.417 | .358 | .08002 | .236796 |
| Valid N (listwise) | 12 | | | | |

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | LABA, ASSET, BIAYA, HUTANG, MODAL, PENDAPATAN[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .769[a] | .591 | .101 | .224543 |

a. Predictors: (Constant), LABA, ASSET, BIAYA, HUTANG, MODAL, PENDAPATAN

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .365 | 6 | .061 | 1.206 | .428[a] |
| | Residual | .252 | 5 | .050 | | |
| | Total | .617 | 11 | | | |

a. Predictors: (Constant), LABA, ASSET, BIAYA, HUTANG, MODAL, PENDAPATAN

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .219 | .107 | | 2.043 | .096 |
| | ASSET | -.104 | .226 | -.159 | -.462 | .663 |
| | HUTANG | -.024 | .208 | -.041 | -.117 | .911 |

| | | | | | |
|---|---|---|---|---|---|
| MODAL | -.366 | .214 | -.632 | -1.713 | .147 |
| PENDAPATAN | .039 | .507 | .038 | .078 | .941 |
| BIAYA | .014 | .131 | .037 | .104 | .921 |
| LABA | .287 | .250 | .492 | 1.147 | .303 |

a. Dependent Variable: RETURN

## UJI HIPOTESIS 3

## Regression

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | Laba_ATB, HUTANG, Asset_ATB, BIAYA, LABA, MODAL, ASSET, PENDAPATAN, Pendapatan_ATB, Modal_ATB, Hutang_ATB, Biaya_ATB, ATB[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: RETURN

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .612[a] | .374 | .234 | .319297 |

a. Predictors: (Constant), Laba_ATB, HUTANG, Asset_ATB, BIAYA, LABA, MODAL, ASSET, PENDAPATAN, Pendapatan_ATB, Modal_ATB, Hutang_ATB, Biaya_ATB, ATB

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 3.538 | 13 | .272 | 2.670 | .005[a] |
| | Residual | 5.913 | 58 | .102 | | |
| | Total | 9.451 | 71 | | | |

a. Predictors: (Constant), Laba_ATB, HUTANG, Asset_ATB, BIAYA, LABA, MODAL, ASSET, PENDAPATAN, Pendapatan_ATB, Modal_ATB, Hutang_ATB, Biaya_ATB, ATB

b. Dependent Variable: RETURN

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .112 | .049 | | 2.280 | .026 |
| | ASSET | .216 | .223 | .161 | .973 | .335 |
| | HUTANG | .127 | .132 | .146 | .966 | .338 |
| | MODAL | -.376 | .177 | -.324 | -2.126 | .038 |
| | PENDAPATAN | .102 | .210 | .077 | .483 | .631 |
| | BIAYA | .311 | .174 | .303 | 1.785 | .079 |
| | LABA | .167 | .082 | .239 | 2.031 | .047 |
| | ATB | -.186 | .113 | -.681 | -1.648 | .105 |
| | Asset_ATB | .140 | .363 | .063 | .385 | .701 |
| | Hutang_ATB | .455 | .269 | .330 | 1.689 | .097 |
| | Modal_ATB | -.202 | .345 | -.111 | -.585 | .561 |
| | Pendapatan_ATB | .370 | .521 | .150 | .710 | .481 |
| | Biaya_ATB | .286 | .230 | .305 | 1.239 | .220 |
| | Laba_ATB | -.219 | .115 | -.929 | -1.904 | .062 |

a. Dependent Variable: RETURN

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