LAMPIRAN 1:

DAFTAR NAMA

PERUSAHAAN MANUFAKTUR

DAFTAR NAMA PERUSAHAAN MANUFAKTUR

NO	KODE ENTITAS	NAMA ENTITAS
CEMENT		
1	INTP	Indocement Tunggal Prakarsa Tbk. [S]
2	SMBR	Semen Baturaja (Persero) Tbk. [S]
3	SMCB	Holcim Indonesia Tbk. [S]
4	SMGR	Semen Indonesia (Persero) Tbk. [S]
CERAMICS, GLASS, PORCELAIN		
1	AMFG	Asahimas Flat Glass Tbk. [S]
2	ARNA	Arwana Citramulia Tbk. [S]
3	KIAS	Keramika Indonesia Assosiasi Tbk. [S]
METAL AND ALLIED PRODUCTS		
1	INAI	Indal Aluminium Industry Tbk. [S]
2	ISSP	Steel Pipe Industry of Indonesia Tbk.
3	KRAS	Krakatau Steel (Persero) Tbk. [S]
4	WTON	Wijaya Karya Beton Tbk. [S]
CHEMICALS		
1	SRSN	Indo Acidatama Tbk. [S]
PLASTICS & PACKAGING		
1	AKPI	Argha Karya Prima Industry Tbk. [S]
2	BRNA	Berlina Tbk. [S]
3	FPNI	Lotte Chemical Titan Tbk. [S]
4	IGAR	Champion Pacific Indonesia Tbk. [S]
5	IPOL	Indopoly Swakarsa Industry Tbk. [S]
6	SIAP	Sekawan Intipratama Tbk. [S]
7	CPIN	Charoen Pokphand Indonesia Tbk. [S]
MACHINERY AND HEAVY EQUIPMENT		
1	KRAH	Grand Kartech Tbk.
ANIMAL FEED		
1	JPFA	Japfa Comfeed Indonesia Tbk. [S]
2	SIPD	Sierad Produce Tbk. [S]
3	FASW	Fajar Surya Wisesa Tbk.
PULP & PAPER		
1	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.
AUTOMOTIVE AND COMPONENTS		

1	ASII	Astra International Tbk. [S]
2	AUTO	Astra Otoparts Tbk. [S]
3	BRAM	Indo Kordsa Tbk. [S
4	GDYR	Goodyear Indonesia Tbk. [S]
5	GJTL	Gajah Tunggal Tbk. [S]
6	LPIN	Multi Prima Sejahtera Tbk.
7	MASA	Multistrada Arah Sarana Tbk. [S]
**TEXTILE GARMENT**	
1	ERTX	Eratex Djaja Tbk.
2	PBRX	Pan Brothers Tbk. [S]
3	POLY	Asia Pacific Fibers Tbk.
4	RICY	Ricky Putra Globalindo Tbk. [S]
**FOOD AND BEVERAGES**	
1	AISA	Tiga Pilar Sejahtera Food Tbk. [S]
2	ICBP	Indofood CBP Sukses Makmur Tbk. [S]
3	INDF	Indofood Sukses Makmur Tbk. [S]
4	PSDN	Prasidha Aneka Niaga Tbk. [S]
5	ROTI	Nippon Indosari Corpindo Tbk. [S]
6	ULTJ	Ultrajaya Milk Industry & Trading Co. Tbk. [S]
**TOBACCO MANUFACTURERS**	
1	HMSP	HM Sampoerna Tbk.
2	RMBA	Bentoel Internasional Investama Tbk.
**PHARMACEUTICALS**	
1	DVLA	Darya-Varia Laboratoria Tbk. [S]
2	INAF	Indofarma (Persero) Tbk. [S]
3	KAEF	Kimia Farma (Persero) Tbk. [S]
4	KLBF	Kalbe Farma Tbk. [S]
5	MERK	Merck Tbk. [S]
6	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk. [S]
7	PYFA	Pyridam Farma Tbk. [S]
**COSMETICS AND HOUSEHOLD**	
1	ADES	Akasha Wira International Tbk. [S
2	MBTO	Martina Berto Tbk. [S
3	UNVR	Unilever Indonesia Tbk. [S]

LAMPIRAN 2:

DATA PER VARIABEL TAHUN 2013-

2017 (sebelum uji normalitas)

DATA PER VARIABEL TAHUN 2013 – 2017

| NO	THN	KODE	RETURN	ALK	ATK	ATBK	NBEK	LOK
1	2013	AISA	0.12500	0.58291	0.17008	0.00631	0.15900	0.33379
2	2013	AKPI	0.01250	0.29421	0.23308	0.20179	0.22062	4.49867
3	2013	AMFG	-0.15663	0.19394	0.06726	2.15357	0.09636	-0.04290
4	2013	ARNA	0.06494	0.20243	0.11022	0.32134	0.12682	0.03019
5	2013	ASII	-0.13158	0.16561	0.10301	0.25159	0.18231	0.21023
6	2013	AUTO	0.02869	0.56896	0.52720	1.46529	0.74268	0.00414
7	2013	BRAM	-0.01099	0.06007	0.04998	0.00000	-0.03986	-0.63762
8	2013	BRNA	-0.35000	0.37006	0.49637	-0.00704	0.01342	-0.70962
9	2013	DVLA	0.30178	0.10606	0.11342	0.00000	0.08693	-0.14828
10	2013	FASW	0.04348	0.06822	-0.01706	-0.35695	-0.13783	-5.11610
11	2013	FPNI	-0.03478	-0.11202	-0.07126	-0.02420	-0.05833	0.26847
12	2013	GDYR	0.00270	-0.21325	-0.01067	-0.16615	0.06629	-0.26998
13	2013	HMSP	0.04174	0.00566	0.14425	0.00000	-0.46071	0.08417
14	2013	ICBP	0.30769	0.14494	0.26164	-0.59188	0.10686	-0.02468
15	2013	INAF	-0.53636	0.09157	0.10419	-0.15075	-0.09123	-1.38779
16	2013	INAI	0.36496	0.26865	0.00603	0.18912	-0.02245	-0.21260
17	2013	INDF	0.12821	0.25070	0.40961	-0.33201	0.10981	-0.11043
18	2013	INTP	-0.10913	0.15548	0.17262	0.19470	0.18327	0.03188
19	2013	IPOL	0.06604	0.00631	-0.02951	0.00926	0.07316	0.04843
20	2013	ISSP	0.02857	0.28513	0.48127	0.51333	1.51671	0.30921
21	2013	JPFA	-0.00813	0.40052	0.29703	0.00000	0.10117	-0.34358
22	2013	KAEF	-0.20270	0.20243	0.11022	0.32134	0.12682	0.03019
23	2013	KLBF	0.17925	0.16387	0.29750	0.12924	0.15306	0.11460
24	2013	KRAH	-0.62338	0.40400	0.64513	-0.13732	3.28588	1.12052
25	2013	MASA	-0.13333	-0.05028	0.01060	-0.20666	0.00886	-0.84337
26	2013	MERK	0.24342	0.26807	-0.02671	-0.25220	0.22910	0.37073
27	2013	PBRX	-0.10639	0.15337	0.07229	-0.00043	0.12859	0.34474
28	2013	POLY	-0.58549	-0.01135	-0.36454	-0.05200	-0.03768	0.15588
29	2013	PYFA	-0.04878	0.14310	0.47467	0.23042	0.07064	0.06623
30	2013	RICY	-0.00575	0.39357	1.85005	-0.14614	0.09890	1.38103
31	2013	RMBA	-0.01724	0.38126	0.21004	0.00000	-0.54163	-3.63311
32	2013	ROTI	-0.26087	0.65537	2.09574	0.79700	3.72570	0.16543
33	2013	SMBR	-0.20863	2.18847	0.13835	-0.06077	1.05822	-0.10338
34	2013	SMCB	-0.21552	-0.04653	0.28977	0.00000	0.04216	-0.09310
35	2013	SMGR	-0.10726	0.21149	0.12316	0.15497	0.20034	0.11953
36	2013	TKIM	-0.09091	-0.05041	-0.02309	0.00000	0.03097	-0.63684

37	2013	ULTJ	0.15385	0.30849	-0.01382	0.04243	0.20198	-0.01432
38	2013	UNVR	0.24700	0.16421	0.09401	-0.08954	0.07215	0.10254
39	2014	AISA	0.55556	0.62628	0.23701	-0.00158	0.52154	0.10794
40	2014	AKPI	0.02469	-0.02488	0.06494	-0.01509	0.00220	0.14067
41	2014	AMFG	0.15000	0.14323	0.03565	0.40023	0.15130	0.31119
42	2014	ASII	0.12500	0.18474	0.28580	0.11210	0.13312	-0.00621
43	2014	AUTO	0.15068	0.02159	0.03865	0.02475	0.06109	-0.13997
44	2014	BRAM	0.11111	0.19509	0.33203	0.00000	0.09695	1.51748
45	2014	BRNA	0.54946	0.29482	1.37662	0.25052	0.19777	3.28663
46	2014	DVLA	-0.23182	0.01237	0.09868	0.00000	0.05218	-0.43458
47	2014	FASW	0.12500	-0.18700	-0.01634	0.35371	0.05568	1.38385
48	2014	FPNI	-0.18018	-0.16082	-0.07861	-0.00512	-0.06443	0.34098
49	2014	GDYR	-0.02471	-0.12285	0.02169	-0.19925	0.00651	-0.28435
50	2014	HMSP	0.10016	-0.02213	0.25717	0.00000	-0.04641	-0.05454
51	2014	ICBP	0.28431	0.20154	0.20528	0.00000	0.13357	0.12871
52	2014	INAF	1.32026	0.04011	0.07249	0.03833	0.00198	2.43454
53	2014	INAI	0.26203	0.18619	0.05018	-0.16553	-0.03622	-0.11594
54	2014	INDF	0.02273	0.25093	-0.01017	0.00154	0.08806	0.17946
55	2014	INTP	0.25000	-0.04508	0.30507	0.16304	0.07865	-0.01469
56	2014	IPOL	0.06195	0.08207	0.00555	-0.02568	0.02295	-0.22762
57	2014	ISSP	0.65278	0.19190	0.34863	2.83326	0.19146	-0.32438
58	2014	JPFA	-0.22131	-0.03280	0.20665	0.00176	0.00854	-0.39444
59	2014	KAEF	1.48305	0.12693	0.14083	-0.05020	0.05955	0.26253
60	2014	KLBF	0.46400	0.08316	0.26624	0.27628	0.15500	0.07432
61	2014	KRAH	1.79310	0.36503	0.32704	-0.53698	0.18367	-0.07423
62	2014	MASA	0.07692	0.03220	-0.02860	2.57527	-0.00108	4.50000
63	2014	MERK	-0.15344	0.01207	0.32061	-0.38840	0.08097	0.03524
64	2014	PBRX	0.41401	0.66987	0.33332	-0.05578	1.06574	-0.28429
65	2014	POLY	0.18750	-0.24292	-0.25368	8.91694	-0.09655	-3.11460
66	2014	PYFA	-0.10256	0.04140	-0.05985	0.19834	0.02830	-0.50509
67	2014	RICY	0.00578	0.00926	0.19644	7.26272	0.03967	-0.46178
68	2014	RMBA	-0.08772	0.06084	0.42117	0.00000	-2.45265	-0.01102
69	2014	ROTI	0.35784	0.15509	0.42947	1.70361	0.21369	0.28543
70	2014	SIPD	0.24000	0.22600	-0.42438	0.40183	0.00394	-1.00847
71	2014	SMBR	0.15455	0.10876	-0.05387	3.41423	0.08761	-0.23053
72	2014	SMCB	-0.03956	0.09876	0.17230	0.00000	-0.00164	-0.30114
73	2014	SMGR	0.14488	0.16811	0.07202	-0.04728	0.14669	0.02462
74	2014	TKIM	-0.38235	-0.10953	-0.00816	0.00000	0.16666	-0.29735

75	2014	ULTJ	-0.17333	0.04892	0.03857	-0.25710	0.12404	-0.11595
76	2014	UNVR	0.24231	0.08089	0.06893	-0.05101	0.13460	0.10817
77	2015	ADES	-0.26182	0.15606	0.66030	-0.36974	0.12399	0.34941
78	2015	AISA	-0.42857	0.12234	0.28265	0.01635	0.10624	0.08830
79	2015	AKPI	0.05422	0.10400	0.59555	0.06875	0.07363	-0.13323
80	2015	AMFG	-0.18634	-0.01438	0.19078	0.00097	0.09311	-0.23855
81	2015	ASII	-0.19192	0.00465	-0.14340	-0.43632	0.05160	-0.28232
82	2015	AUTO	-0.61905	-0.06643	0.06087	0.08652	0.00007	-0.60258
83	2015	BRAM	-0.06400	-0.06677	-0.04126	0.00000	0.02397	-0.05928
84	2015	BRNA	0.03546	-0.15260	-0.34046	2.10627	1.25975	-1.01816
85	2015	DVLA	-0.23077	0.12811	-0.03286	0.46226	0.01152	0.34157
86	2015	ERTX	0.42857	0.35170	-0.01575	0.16432	0.45325	0.78175
87	2015	FASW	0.11111	0.17721	0.31689	-0.52641	0.48682	-4.18677
88	2015	FPNI	0.01099	-0.09665	-0.31940	-0.02130	0.03442	2.58073
89	2015	GDYR	0.04560	0.35540	-0.00860	-0.01361	-0.01961	-0.68297
90	2015	HMSP	0.45345	0.43460	0.06108	0.00000	1.37189	0.01562
91	2015	ICBP	0.02863	0.02631	0.12277	0.00000	0.08956	0.27597
92	2015	INAF	0.13803	0.20985	-0.01307	-0.12930	0.00126	0.18523
93	2015	INAI	0.15254	0.17240	0.04480	-0.19837	0.96991	1.36560
94	2015	INDF	-0.23333	0.04442	0.14015	0.00000	0.04592	0.02139
95	2015	INTP	-0.10700	-0.18356	0.13754	3.72654	-0.03707	-0.15365
96	2015	IPOL	0.05833	-0.11066	0.03192	-0.10652	-0.01040	-0.09107
97	2015	ISSP	-0.21008	-0.16377	0.20007	1.69189	0.10786	-0.25616
98	2015	JPFA	0.21579	0.10275	0.07032	0.00000	0.15495	2.18486
99	2015	KAEF	-0.40614	0.02965	0.19842	0.73990	0.08194	0.00914
100	2015	KLBF	-0.27869	0.07692	0.06318	-0.15543	0.11416	-0.01549
101	2015	KRAH	1.70370	0.18795	-0.06975	-0.68082	-0.03722	-1.19015
102	2015	MERK	-0.15313	-0.18755	0.36124	-0.63388	-0.14475	-0.06946
103	2015	PBRX	0.10891	0.10000	0.30000	0.30000	0.05488	0.27544
104	2015	POLY	-0.43158	-0.19259	0.00831	-0.05236	-0.01935	0.85739
105	2015	PSDN	0.17647	-0.01010	-0.02294	-0.16667	-0.07641	-1.72089
106	2015	PYFA	-0.02857	0.08541	0.07017	0.02755	0.04829	1.40937
107	2015	RICY	-0.08621	0.00722	0.06102	-0.76005	0.00950	0.59977
108	2015	RMBA	-0.01923	0.15885	0.14954	0.00000	-1.45797	0.09262
109	2015	ROTI	-0.08664	0.93423	0.08417	0.09842	0.24378	0.51866
110	2015	SIDO	-0.09836	-0.08224	0.21590	0.00000	-0.01379	0.02703
111	2015	SIPD	0.37097	-0.33443	-0.05228	-0.43410	-0.43090	-239.42301
112	2015	SMBR	-0.23622	-0.17005	0.41067	0.01602	0.09924	0.27624

113	2015	SMCB	-0.54462	0.14846	-0.00491	-0.80568	-0.03525	-0.72877
114	2015	SMGR	-0.29630	-0.09528	0.24463	0.02773	0.09752	-0.17485
115	2015	ULTJ	0.06048	0.28102	0.15698	-0.00893	0.23505	0.85196
116	2015	UNVR	0.14551	0.04512	0.13240	-0.04127	0.00000	0.00000
117	2015	WTON	-0.36538	0.32013	0.18997	0.00000	-0.65831	0.32116
118	2016	ADES	-0.01478	0.42480	0.57630	-0.41434	0.17060	0.39598
119	2016	AISA	0.75000	0.53365	0.12960	-0.05476	0.07499	0.73341
120	2016	AKPI	0.02857	-0.14341	-0.04140	-0.06264	0.01126	0.40957
121	2016	AMFG	0.02290	-0.19875	0.93111	-0.10892	0.06166	-0.18121
122	2016	ASII	0.37917	0.04985	0.03681	0.00000	0.10569	0.13362
123	2016	AUTO	0.28125	0.02233	0.02640	0.01627	0.03876	0.49657
124	2016	BRAM	0.42628	0.10304	-0.04786	0.00000	0.08096	0.53103
125	2016	BRNA	0.51353	0.79274	0.89286	0.15657	0.24210	4.88803
126	2016	CPIN	0.18846	0.00005	-0.00670	0.86641	0.10719	0.30235
127	2016	DVLA	0.35000	0.11988	0.56660	0.00000	0.10895	0.60671
128	2016	ERTX	0.46667	-0.19658	0.17248	0.08583	0.16721	-0.48023
129	2016	FASW	0.36667	0.26097	0.27575	-0.44186	0.29161	3.05171
130	2016	FPNI	0.40217	-0.18212	0.20183	-0.02702	0.01932	-0.38078
131	2016	GDYR	-0.15419	-0.19436	0.03676	-0.40685	0.01434	1.25449
132	2016	HMSP	0.01862	0.12883	0.11257	0.00000	0.06743	0.22098
133	2016	ICBP	0.27273	0.11531	0.08521	1.63620	0.12900	0.21844
134	2016	INAF	10.58416	-0.20095	0.09316	2.02585	-0.02860	-0.39128
135	2016	INAI	0.18566	0.28964	0.18847	0.09219	0.07587	0.14437
136	2016	INDF	0.47343	-0.32303	0.02413	0.58594	0.01901	0.12524
137	2016	INTP	-0.31019	0.09828	0.06007	0.57518	0.09523	-0.27929
138	2016	IPOL	0.07087	0.11042	-0.03360	-0.11508	0.01798	0.28827
139	2016	ISSP	0.11702	0.42912	0.59296	0.49999	0.03588	1.74968
140	2016	JPFA	0.25974	0.15169	0.10326	0.00000	0.53411	0.69040
141	2016	KAEF	2.16092	0.38355	0.47672	-0.04211	0.21981	0.18314
142	2016	KLBF	0.14773	0.09457	0.15673	-0.03630	0.13947	0.13610
143	2016	KRAH	0.07763	-0.06881	1.11718	1.72004	0.00893	1.55984
144	2016	KRAS	0.14413	0.11771	0.04158	29.57224	0.02889	1.02392
145	2016	LPIN	0.00465	0.29119	0.97202	1.70897	-0.55709	-14.04772
146	2016	MERK	0.35793	0.05155	0.17338	-0.22924	0.23045	0.14414
147	2016	PBRX	-0.17857	0.23640	0.25310	0.18901	0.05459	0.28367
148	2016	POLY	0.01852	-0.17613	0.12559	-0.05523	-0.01314	0.40083
149	2016	PSDN	0.03000	0.21830	-0.01799	-0.90131	-0.18360	1.19991
150	2016	PYFA	0.17647	0.16945	-0.00179	0.06030	0.04235	0.03787

151	2016	RICY	-0.03145	0.10859	-0.01645	14.76271	0.03104	-0.32851
152	2016	RMBA	-0.05098	0.14675	0.02375	0.00000	3.99844	0.11550
153	2016	ROTI	0.26482	0.16780	0.01172	7.15300	0.21389	-0.02340
154	2016	SIAP	-0.06716	-0.81506	-0.27974	0.00000	-1.37254	-0.18212
155	2016	SIDO	-0.05455	0.05077	0.09290	0.00000	0.06141	0.03190
156	2016	SIPD	-0.20000	0.30825	-0.03532	-0.11790	0.55648	1.18791
157	2016	SMBR	8.58763	-0.56760	3.42182	-0.02989	0.05812	0.01596
158	2016	SMCB	-0.09548	-0.07264	0.15118	16.19631	-0.04607	-1.49093
159	2016	SMGR	-0.19518	-0.01571	0.22565	0.19463	0.11419	-0.13097
160	2016	ULTJ	0.15843	0.36664	0.12000	0.05719	0.24727	0.28306
161	2016	UNVR	0.04865	-0.00529	0.14524	-0.04305	-0.02550	0.09677
162	2017	ADES	-0.11500	-0.25263	0.06674	-0.64626	0.10048	-0.05472
163	2017	AISA	-0.78571	-0.33726	0.22872	-0.05549	-0.20156	-1.42813
164	2017	AKPI	-0.19444	0.15271	-0.02106	-0.03105	0.00587	-0.05813
165	2017	AMFG	-0.10075	0.12060	0.15581	-0.27494	-0.01400	-0.73407
166	2017	ASII	0.38973	0.09864	0.11946	0.66616	0.11739	-0.08660
167	2017	AUTO	0.00488	0.06620	-0.02026	-0.04830	0.02112	0.10797
168	2017	BRAM	0.10487	0.03485	0.02046	-0.02728	0.09773	-0.03308
169	2017	BRNA	0.12727	-0.19947	-0.40616	-0.20625	-0.17049	-4.74830
170	2017	CPIN	-0.02913	-0.02809	-0.01998	-0.17623	0.10917	-0.16178
171	2017	DVLA	0.11681	0.00572	0.22588	0.00000	0.03401	0.03246
172	2017	ERTX	-0.28485	0.30516	-0.01110	-0.05276	-0.10621	-1.20017
173	2017	FASW	0.31707	0.28471	0.02600	-0.68668	0.04112	0.52830
174	2017	FPNI	0.45736	0.02540	-0.09335	-0.02630	-0.02085	-1.38505
175	2017	GDYR	-0.11458	-0.01756	-0.01113	0.26056	-0.04797	-0.88743
176	2017	GJTL	-0.36449	-0.04640	-0.02528	1.00250	-0.02714	0.11543
177	2017	HMSP	0.23499	0.01584	-0.01395	0.00000	-0.00182	-0.05291
178	2017	ICBP	0.03790	-0.47851	1.33043	-0.13315	0.09856	0.10557
179	2017	INAF	0.26068	0.09077	0.14476	-0.03793	-0.08571	-0.87191
180	2017	INAI	0.17209	0.00664	0.11218	-0.00444	0.07514	-0.36777
181	2017	INTP	0.42532	-0.10687	0.02293	-0.04105	-0.06053	-0.47113
182	2017	IPOL	-0.06618	-0.04000	-0.01058	0.00027	-0.01802	-0.48569
183	2017	ISSP	-0.45238	-0.19782	-0.26296	-0.34049	0.07406	-0.44242
184	2017	JPFA	-0.10653	0.01160	0.11101	0.38954	0.04509	-0.25723
185	2017	KAEF	-0.01818	0.25986	0.67648	0.25007	0.13257	0.20965
186	2017	KIAS	0.18750	0.01500	-0.07253	-0.88265	-0.06138	0.45409
187	2017	KLBF	0.11551	0.04925	0.17273	0.04839	0.11475	0.11726
188	2017	KRAH	0.16525	0.22972	-0.07136	-0.31369	-0.29608	-4.07429

189	2017	KRAS	-0.44935	0.02444	0.06933	-0.07372	0.00714	-0.61845
190	2017	MBTO	-0.27027	0.10073	0.02951	-0.05240	-0.06392	-2.28460
191	2017	MERK	0.40000	0.12047	0.36723	0.18531	0.05623	-0.04812
192	2017	PBRX	0.16304	0.20000	0.30000	0.30000	0.03143	0.27381
193	2017	POLY	0.29091	0.05121	-0.02890	-0.05842	-0.00605	1.64011
194	2017	PSDN	0.24272	0.10756	-0.04340	5.07907	0.06850	4.06928
195	2017	PYFA	-0.08500	-0.20929	-0.22502	-0.05363	0.03172	0.14672
196	2017	RICY	-0.02597	0.09946	-0.02813	0.88281	0.04307	0.23521
197	2017	RMBA	-0.21488	0.03406	0.12465	0.00000	-0.05483	0.27697
198	2017	ROTI	-0.20313	1.44355	0.08191	0.00385	0.95467	-0.54642
199	2017	SIAP	0.12000	-0.25468	-0.52634	0.00000	-0.27008	0.41526
200	2017	SIDO	0.04808	-0.09209	0.15596	0.00000	0.05003	0.10714
201	2017	SIPD	0.36765	-0.21993	0.09594	-0.05986	-0.30759	-1.00000
202	2017	SMBR	0.36201	0.34044	0.10471	4.58933	0.09360	-0.41509
203	2017	SMCB	-0.07222	0.19961	-0.03663	0.00000	-0.10714	1.15053
204	2017	SMGR	0.07902	0.33053	0.05435	-0.06305	-0.00443	-0.38523
205	2017	ULTJ	0.13348	0.35486	-0.03156	0.02385	0.20621	0.08104
206	2017	UNVR	0.44072	0.20545	0.09367	0.00000	0.09972	0.09092
207	2017	WTON	-0.39394	0.61977	0.13453	1.16851	0.17067	0.05799
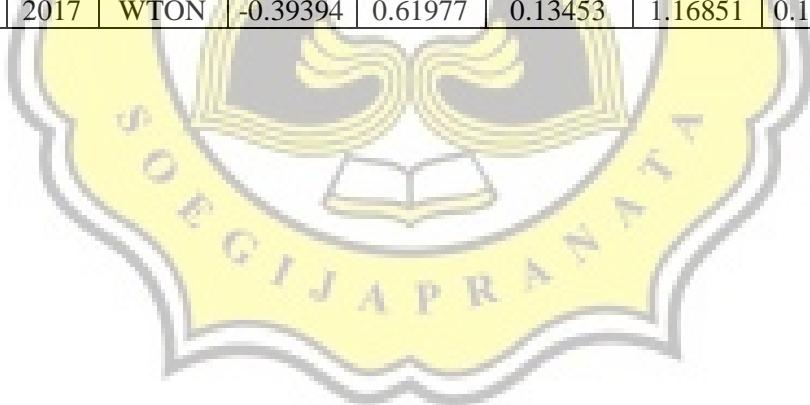
NO	THN	KODE	NBEK			LOK		
			ALK	ATK	ATBK	ALK	ATK	ATBK
1	2013	AISA	0.09	0.03	0.00	0.19	0.06	0.00
2	2013	AKPI	0.06	0.05	0.04	1.32	1.05	0.91
3	2013	AMFG	0.02	0.01	0.21	-0.01	0.00	-0.09
4	2013	ARNA	0.03	0.01	0.04	0.01	0.00	0.01
5	2013	ASII	0.03	0.02	0.05	0.03	0.02	0.05
6	2013	AUTO	0.42	0.39	1.09	0.00	0.00	0.01
7	2013	BRAM	0.00	0.00	0.00	-0.04	-0.03	0.00
8	2013	BRNA	0.00	0.01	0.00	-0.26	-0.35	0.00
9	2013	DVLA	0.01	0.01	0.00	-0.02	-0.02	0.00
10	2013	FASW	-0.01	0.00	0.05	-0.35	0.09	1.83
11	2013	FPNI	0.01	0.00	0.00	-0.03	-0.02	-0.01
12	2013	GDYR	-0.01	0.00	-0.01	0.06	0.00	0.04
13	2013	HMSP	0.00	-0.07	0.00	0.00	0.01	0.00
14	2013	ICBP	0.02	0.03	-0.06	0.00	-0.01	0.01
15	2013	INAF	-0.01	-0.01	0.01	-0.13	-0.14	0.21
16	2013	INAI	-0.01	0.00	0.00	-0.06	0.00	-0.04
17	2013	INDF	0.03	0.04	-0.04	-0.03	-0.05	0.04
18	2013	INTP	0.03	0.03	0.04	0.00	0.01	0.01
19	2013	IPOL	0.00	0.00	0.00	0.00	0.00	0.00
20	2013	ISSP	0.43	0.73	0.78	0.09	0.15	0.16
21	2013	JPFA	0.04	0.03	0.00	-0.14	-0.10	0.00
22	2013	KAEF	0.03	0.01	0.04	0.01	0.00	0.01
23	2013	KLBF	0.03	0.05	0.02	0.02	0.03	0.01
24	2013	KRAH	1.33	2.12	-0.45	0.45	0.72	-0.15
25	2013	MASA	0.00	0.00	0.00	0.04	-0.01	0.17
26	2013	MERK	0.06	-0.01	-0.06	0.10	-0.01	-0.09
27	2013	PBRX	0.02	0.01	0.00	0.05	0.02	0.00
28	2013	POLY	0.00	0.01	0.00	0.00	-0.06	-0.01
29	2013	PYFA	0.01	0.03	0.02	0.01	0.03	0.02
30	2013	RICY	0.04	0.18	-0.01	0.54	2.55	-0.20
31	2013	RMBA	-0.21	-0.11	0.00	-1.39	-0.76	0.00
32	2013	ROTI	2.44	7.81	2.97	0.11	0.35	0.13
33	2013	SMBR	2.32	0.15	-0.06	-0.23	-0.01	0.01
34	2013	SMCB	0.00	0.01	0.00	0.00	-0.03	0.00
35	2013	SMGR	0.04	0.02	0.03	0.03	0.01	0.02
36	2013	TKIM	0.00	0.00	0.00	0.03	0.01	0.00
37	2013	ULTJ	0.06	0.00	0.01	0.00	0.00	0.00

38	2013	UNVR	0.01	0.01	-0.01	0.02	0.01	-0.01
39	2014	AISA	0.33	0.12	0.00	0.07	0.03	0.00
40	2014	AKPI	0.00	0.00	0.00	0.00	0.01	0.00
41	2014	AMFG	0.02	0.01	0.06	0.04	0.01	0.12
42	2014	ASII	0.02	0.04	0.01	0.00	0.00	0.00
43	2014	AUTO	0.00	0.00	0.00	0.00	-0.01	0.00
44	2014	BRAM	0.02	0.03	0.00	0.30	0.50	0.00
45	2014	BRNA	0.06	0.27	0.05	0.97	4.52	0.82
46	2014	DVLA	0.00	0.01	0.00	-0.01	-0.04	0.00
47	2014	FASW	-0.01	0.00	0.02	-0.26	-0.02	0.49
48	2014	FPNI	0.01	0.01	0.00	-0.05	-0.03	0.00
49	2014	GDYR	0.00	0.00	0.00	0.03	-0.01	0.06
50	2014	HMSP	0.00	-0.01	0.00	0.00	-0.01	0.00
51	2014	ICBP	0.03	0.03	0.00	0.03	0.03	0.00
52	2014	INAF	0.00	0.00	0.00	0.10	0.18	0.09
53	2014	INAI	-0.01	0.00	0.01	-0.02	-0.01	0.02
54	2014	INDF	0.02	0.00	0.00	0.05	0.00	0.00
55	2014	INTP	0.00	0.02	0.01	0.00	0.00	0.00
56	2014	IPOL	0.00	0.00	0.00	-0.02	0.00	0.01
57	2014	ISSP	0.04	0.07	0.54	-0.06	-0.11	-0.92
58	2014	JPFA	0.00	0.00	0.00	0.01	-0.08	0.00
59	2014	KAEF	0.01	0.01	0.00	0.03	0.04	-0.01
60	2014	KLBF	0.01	0.04	0.04	0.01	0.02	0.02
61	2014	KRAH	0.07	0.06	-0.10	-0.03	-0.02	0.04
62	2014	MASA	0.00	0.00	0.00	0.14	-0.13	11.59
63	2014	MERK	0.00	0.03	-0.03	0.00	0.01	-0.01
64	2014	PBRX	0.71	0.36	-0.06	-0.19	-0.09	0.02
65	2014	POLY	0.02	0.02	-0.86	0.76	0.79	-27.77
66	2014	PYFA	0.00	0.00	0.01	-0.02	0.03	-0.10
67	2014	RICY	0.00	0.01	0.29	0.00	-0.09	-3.35
68	2014	RMBA	-0.15	-1.03	0.00	0.00	0.00	0.00
69	2014	ROTI	0.03	0.09	0.36	0.04	0.12	0.49
70	2014	SIPD	0.00	0.00	0.00	-0.23	0.43	-0.41
71	2014	SMBR	0.01	0.00	0.30	-0.03	0.01	-0.79
72	2014	SMCB	0.00	0.00	0.00	-0.03	-0.05	0.00
73	2014	SMGR	0.02	0.01	-0.01	0.00	0.00	0.00
74	2014	TKIM	-0.02	0.00	0.00	0.03	0.00	0.00
75	2014	ULTJ	0.01	0.00	-0.03	-0.01	0.00	0.03

76	2014	UNVR	0.01	0.01	-0.01	0.01	0.01	-0.01
77	2015	ADES	0.02	0.08	-0.05	0.05	0.23	-0.13
78	2015	AISA	0.01	0.03	0.00	0.01	0.02	0.00
79	2015	AKPI	0.01	0.04	0.01	-0.01	-0.08	-0.01
80	2015	AMFG	0.00	0.02	0.00	0.00	-0.05	0.00
81	2015	ASII	0.00	-0.01	-0.02	0.00	0.04	0.12
82	2015	AUTO	0.00	0.00	0.00	0.04	-0.04	-0.05
83	2015	BRAM	0.00	0.00	0.00	0.00	0.00	0.00
84	2015	BRNA	-0.19	-0.43	2.65	0.16	0.35	-2.14
85	2015	DVLA	0.00	0.00	0.01	0.04	-0.01	0.16
86	2015	ERTX	0.16	-0.01	0.07	0.27	-0.01	0.13
87	2015	FASW	0.09	0.15	-0.26	-0.74	-1.33	2.20
88	2015	FPNI	0.00	-0.01	0.00	-0.25	-0.82	-0.05
89	2015	GDYR	-0.01	0.00	0.00	-0.24	0.01	0.01
90	2015	HMSP	0.60	0.08	0.00	0.01	0.00	0.00
91	2015	ICBP	0.00	0.01	0.00	0.01	0.03	0.00
92	2015	INAF	0.00	0.00	0.00	0.04	0.00	-0.02
93	2015	INAI	0.17	0.04	-0.19	0.24	0.06	-0.27
94	2015	INDF	0.00	0.01	0.00	0.00	0.00	0.00
95	2015	INTP	0.01	-0.01	-0.14	0.03	-0.02	-0.57
96	2015	IPOL	0.00	0.00	0.00	0.01	0.00	0.01
97	2015	ISSP	-0.02	0.02	0.18	0.04	-0.05	-0.43
98	2015	JPFA	0.02	0.01	0.00	0.22	0.15	0.00
99	2015	KAEF	0.00	0.02	0.06	0.00	0.00	0.01
100	2015	KLBF	0.01	0.01	-0.02	0.00	0.00	0.00
101	2015	KRAH	-0.01	0.00	0.03	-0.22	0.08	0.81
102	2015	MERK	0.03	-0.05	0.09	0.01	-0.03	0.04
103	2015	PBRX	0.01	0.02	0.02	0.03	0.08	0.08
104	2015	POLY	0.00	0.00	0.00	-0.17	0.01	-0.04
105	2015	PSDN	0.00	0.00	0.01	0.02	0.04	0.29
106	2015	PYFA	0.00	0.00	0.00	0.12	0.10	0.04
107	2015	RICY	0.00	0.00	-0.01	0.00	0.04	-0.46
108	2015	RMBA	-0.23	-0.22	0.00	0.01	0.01	0.00
109	2015	ROTI	0.23	0.02	0.02	0.48	0.04	0.05
110	2015	SIDO	0.00	0.00	0.00	0.00	0.01	0.00
111	2015	SIPD	0.14	0.02	0.19	80.07	12.52	103.93
112	2015	SMBR	-0.02	0.04	0.00	-0.05	0.11	0.00
113	2015	SMCB	-0.01	0.00	0.03	-0.11	0.00	0.59

114	2015	SMGR	-0.01	0.02	0.00	0.02	-0.04	0.00
115	2015	ULTJ	0.07	0.04	0.00	0.24	0.13	-0.01
116	2015	UNVR	0.00	0.00	0.00	0.00	0.00	0.00
117	2015	WTON	-0.21	-0.13	0.00	0.10	0.06	0.00
118	2016	ADES	0.07	0.10	-0.07	0.17	0.23	-0.16
119	2016	AISA	0.04	0.01	0.00	0.39	0.10	-0.04
120	2016	AKPI	0.00	0.00	0.00	-0.06	-0.02	-0.03
121	2016	AMFG	-0.01	0.06	-0.01	0.04	-0.17	0.02
122	2016	ASII	0.01	0.00	0.00	0.01	0.00	0.00
123	2016	AUTO	0.00	0.00	0.00	0.01	0.01	0.01
124	2016	BRAM	0.01	0.00	0.00	0.05	-0.03	0.00
125	2016	BRNA	0.19	0.22	0.04	3.87	4.36	0.77
126	2016	CPIN	0.00	0.00	0.09	0.00	0.00	0.26
127	2016	DVLA	0.01	0.06	0.00	0.07	0.34	0.00
128	2016	ERTX	-0.03	0.03	0.01	0.09	-0.08	-0.04
129	2016	FASW	0.08	0.08	-0.13	0.80	0.84	-1.35
130	2016	FPNI	0.00	0.00	0.00	0.07	-0.08	0.01
131	2016	GDYR	0.00	0.00	-0.01	-0.24	0.05	-0.51
132	2016	HMSP	0.01	0.01	0.00	0.03	0.02	0.00
133	2016	ICBP	0.01	0.01	0.21	0.03	0.02	0.36
134	2016	INAF	0.01	0.00	-0.06	0.08	-0.04	-0.79
135	2016	INAI	0.02	0.01	0.01	0.04	0.03	0.01
136	2016	INDF	-0.01	0.00	0.01	-0.04	0.00	0.07
137	2016	INTP	0.01	0.01	0.05	-0.03	-0.02	-0.16
138	2016	IPOL	0.00	0.00	0.00	0.03	-0.01	-0.03
139	2016	ISSP	0.02	0.02	0.02	0.75	1.04	0.87
140	2016	JPFA	0.08	0.06	0.00	0.10	0.07	0.00
141	2016	KAEF	0.08	0.10	-0.01	0.07	0.09	-0.01
142	2016	KLBF	0.01	0.02	-0.01	0.01	0.02	0.00
143	2016	KRAH	0.00	0.01	0.02	-0.11	1.74	2.68
144	2016	KRAS	0.00	0.00	0.85	0.12	0.04	30.28
145	2016	LPIN	-0.16	-0.54	-0.95	-4.09	-13.65	-24.01
146	2016	MERK	0.01	0.04	-0.05	0.01	0.02	-0.03
147	2016	PBRX	0.01	0.01	0.01	0.07	0.07	0.05
148	2016	POLY	0.00	0.00	0.00	-0.07	0.05	-0.02
149	2016	PSDN	-0.04	0.00	0.17	0.26	-0.02	-1.08
150	2016	PYFA	0.01	0.00	0.00	0.01	0.00	0.00
151	2016	RICY	0.00	0.00	0.46	-0.04	0.01	-4.85

152	2016	RMBA	0.59	0.09	0.00	0.02	0.00	0.00
153	2016	ROTI	0.04	0.00	1.53	0.00	0.00	-0.17
154	2016	SIAP	1.12	0.38	0.00	0.15	0.05	0.00
155	2016	SIDO	0.00	0.01	0.00	0.00	0.00	0.00
156	2016	SIPD	0.17	-0.02	-0.07	0.37	-0.04	-0.14
157	2016	SMBR	-0.03	0.20	0.00	-0.01	0.05	0.00
158	2016	SMCB	0.00	-0.01	-0.75	0.11	-0.23	-24.15
159	2016	SMGR	0.00	0.03	0.02	0.00	-0.03	-0.03
160	2016	ULTJ	0.09	0.03	0.01	0.10	0.03	0.02
161	2016	UNVR	0.00	0.00	0.00	0.00	0.01	0.00
162	2017	ADES	-0.03	0.01	-0.06	0.01	0.00	0.04
163	2017	AISA	0.07	-0.05	0.01	0.48	-0.33	0.08
164	2017	AKPI	0.00	0.00	0.00	-0.01	0.00	0.00
165	2017	AMFG	0.00	0.00	0.00	-0.09	-0.11	0.20
166	2017	ASII	0.01	0.01	0.08	-0.01	-0.01	-0.06
167	2017	AUTO	0.00	0.00	0.00	0.01	0.00	-0.01
168	2017	BRAM	0.00	0.00	0.00	0.00	0.00	0.00
169	2017	BRNA	0.03	0.07	0.04	0.95	1.93	0.98
170	2017	CPIN	0.00	0.00	-0.02	0.00	0.00	0.03
171	2017	DVLA	0.00	0.01	0.00	0.00	0.01	0.00
172	2017	ERTX	-0.03	0.00	0.01	-0.37	0.01	0.06
173	2017	FASW	0.01	0.00	-0.03	0.15	0.01	-0.36
174	2017	FPNI	0.00	0.00	0.00	-0.04	0.13	0.04
175	2017	GDYR	0.00	0.00	-0.01	0.02	0.01	-0.23
176	2017	GJTL	0.00	0.00	-0.03	-0.01	0.00	0.12
177	2017	HMSP	0.00	0.00	0.00	0.00	0.00	0.00
178	2017	ICBP	-0.05	0.13	-0.01	-0.05	0.14	-0.01
179	2017	INAF	-0.01	-0.01	0.00	-0.08	-0.13	0.03
180	2017	INAI	0.00	0.01	0.00	0.00	-0.04	0.00
181	2017	INTP	0.01	0.00	0.00	0.05	-0.01	0.02
182	2017	IPOL	0.00	0.00	0.00	0.02	0.01	0.00
183	2017	ISSP	-0.01	-0.02	-0.03	0.09	0.12	0.15
184	2017	JPFA	0.00	0.01	0.02	0.00	-0.03	-0.10
185	2017	KAEF	0.03	0.09	0.03	0.05	0.14	0.05
186	2017	KIAS	0.00	0.00	0.05	0.01	-0.03	-0.40
187	2017	KLBF	0.01	0.02	0.01	0.01	0.02	0.01
188	2017	KRAH	-0.07	0.02	0.09	-0.94	0.29	1.28
189	2017	KRAS	0.00	0.00	0.00	-0.02	-0.04	0.05

190	2017	MBTO	-0.01	0.00	0.00	-0.23	-0.07	0.12
191	2017	MERK	0.01	0.02	0.01	-0.01	-0.02	-0.01
192	2017	PBRX	0.01	0.01	0.01	0.05	0.08	0.08
193	2017	POLY	0.00	0.00	0.00	0.08	-0.05	-0.10
194	2017	PSDN	0.01	0.00	0.35	0.44	-0.18	20.67
195	2017	PYFA	-0.01	-0.01	0.00	-0.03	-0.03	-0.01
196	2017	RICY	0.00	0.00	0.04	0.02	-0.01	0.21
197	2017	RMBA	0.00	-0.01	0.00	0.01	0.03	0.00
198	2017	ROTI	1.38	0.08	0.00	-0.79	-0.04	0.00
199	2017	SIAP	0.07	0.14	0.00	-0.11	-0.22	0.00
200	2017	SIDO	0.00	0.01	0.00	-0.01	0.02	0.00
201	2017	SIPD	0.07	-0.03	0.02	0.22	-0.10	0.06
202	2017	SMBR	0.03	0.01	0.43	-0.14	-0.04	-1.90
203	2017	SMCB	-0.02	0.00	0.00	0.23	-0.04	0.00
204	2017	SMGR	0.00	0.00	0.00	-0.13	-0.02	0.02
205	2017	ULTJ	0.07	-0.01	0.00	0.03	0.00	0.00
206	2017	UNVR	0.02	0.01	0.00	0.02	0.01	0.00
207	2017	WTON	0.11	0.02	0.20	0.04	0.01	0.07

Catatan:

NO.   : Nomor
TH   : Tahun
KODE : Kode Saham
ALK   : Aset Lancar Kejutan

ATK   : Aset Tetap Kejutan
ATBK : Aset Tidak Berwujud Kejutan
NBEK : Nilai Buku Ekuitas Kejutan
LOK   : Laba Operasi Kejutan

LAMPIRAN 3 (SPSS):

HASIL PENGUJIAN ASUMSI KLASIK

A. UJI ASUMSI KLASIK H$_1$

UJI NORMALITAS (SEBELUM DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.250	207	.000	.474	207	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SETELAH DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.045	177	.200*	.952	177	.000

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

a. Lilliefors Significance Correction

UJI HETEROSKEDASTISITAS

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.076	3	.025	.822	.484[b]
	Residual	5.337	173	.031		
	Total	5.413	176			

a. Dependent Variable: ABS_RES

b. Predictors: (Constant), ATBK, ATK, ALK

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.188	.016		11.775	.000
	ALK	.092	.063	.113	1.469	.144
	ATK	-.020	.060	-.026	-.335	.738
	ATBK	-.013	.021	-.050	-.656	.513

a. Dependent Variable: ABS_RES

UJI AUTOKOLERASI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.316[a]	.100	.084	.26351650	2.172

a. Predictors: (Constant), ATBK, ATK, ALK

b. Dependent Variable: RETURN

UJI MULTIKOLINEARITAS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.006	.024		.243	.808		
	ALK	.332	.094	.260	3.544	.001	.964	1.038
	ATK	.076	.089	.062	.848	.398	.969	1.032
	ATBK	.056	.031	.132	1.819	.071	.995	1.005

a. Dependent Variable: RETURN

B. UJI ASUMSI KLASIK H$_{2a}$

UJI NORMALITAS (SEBELUM DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.256	207	.000	.479	207	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SETELAH DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.036	174	.200*	.993	174	.629

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

a. Lilliefors Significance Correction

UJI HETEROSKEDASTISITAS

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.069	7	.010	.481	.847[b]
	Residual	3.397	166	.020		
	Total	3.466	173			

a. Dependent Variable: ABS_RES

b. Predictors: (Constant), ATBKxNBEK, ALK, ATBK, ATK, ALKxNBEK, NBEK, ATKxNBEK

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.184	.013		14.110	.000
	ALK	-.076	.063	-.105	-1.217	.225
	ATK	.014	.044	.031	.330	.742
	ATBK	-.002	.016	-.009	-.107	.915
	NBEK	.005	.040	.014	.118	.906
	ALKxNBEK	-.087	.125	-.130	-.691	.491
	ATKxNBEK	.025	.051	.105	.488	.626
	ATBKxNBEK	-.035	.054	-.079	-.655	.513

a. Dependent Variable: ABS_RES

UJI AUTOKOLERASI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.432[a]	.187	.153	.23132029	1.919

a. Predictors: (Constant), ATBKxNBEK, ALK, ATBK, ATK, ALKxNBEK, NBEK,
ATKxNBEK

b. Dependent Variable: RETURN

UJI MULTIKOLENIARITAS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-.016	.021		-.767	.444		
	ALK	.443	.101	.344	4.383	.000	.795	1.257
	ATK	.047	.071	.057	.666	.507	.659	1.517
	ATBK	.034	.027	.099	1.285	.201	.830	1.204
	NBEK	.080	.064	.139	1.248	.214	.393	2.542
	ALKxNBEK	.327	.203	.276	1.613	.109	.168	5.961
	ATKxNBEK	-.217	.082	-.520	-2.654	.009	.128	7.839
	ATBKxNBEK	-.015	.087	-.018	-.169	.866	.410	2.441

a. Dependent Variable: RETURN

C. UJI ASUMSI KLASIK H$_{2b}$

UJI NORMALITAS (SEBELUM DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.245	207	.000	.472	207	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SETELAH DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.057	168	.200[*]	.942	168	.000

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

a. Lilliefors Significance Correction

UJI HETEROSKEDASTISITAS

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.156	7	.022	.780	.605[b]
	Residual	4.571	160	.029		
	Total	4.727	167			

a. Dependent Variable: ABS_RES

b. Predictors: (Constant), ATBKxLOK, ALK, ATBK, ATKxLOK, LOK, ATK, ALKxLOK

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.181	.016		11.149	.000
	ALK	-.047	.078	-.051	-.595	.553
	ATK	.077	.072	.103	1.061	.290
	ATBK	-.006	.018	-.024	-.308	.759
	LOK	-.020	.015	-.141	-1.360	.176
	ALKxLOK	.075	.053	.190	1.427	.155
	ATKxLOK	-.072	.039	-.233	-1.852	.066
	ATBKxLOK	.000	.014	-.003	-.034	.973

a. Dependent Variable: ABS_RES

UJI AUTOKOLERASI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.442[a]	.196	.161	.25266039	1.836

a. Predictors: (Constant), ATBKxLOK, ALK, ATBK, ATKxLOK, LOK, ATK, ALKxLOK

b. Dependent Variable: RETURN

UJI MULTIKOLINEARITAS

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.006	.024		.267	.790		
ALK	.604	.117	.402	5.158	.000	.827	1.209
ATK	-.028	.108	-.023	-.255	.799	.636	1.572
ATBK	.028	.027	.074	1.026	.306	.974	1.027
LOK	.016	.022	.069	.728	.468	.562	1.778
ALKxLOK	-.106	.079	-.163	-1.341	.182	.340	2.944
ATKxLOK	.101	.058	.199	1.739	.084	.382	2.617
ATBKxLOK	-.011	.021	-.039	-.531	.596	.909	1.100

a. Dependent Variable: RETURN

D. UJI ASUMSI KLASIK H_{2c}

UJI NORMALITAS (SEBELUM DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.249	207	.000	.478	207	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SETELAH DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.054	167	.200[*]	.940	167	.000

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

a. Lilliefors Significance Correction

UJI HETEROSKEDASTISITAS

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.266	11	.024	.863	.578[b]
	Residual	4.344	155	.028		
	Total	4.610	166			

a. Dependent Variable: ABS_RES

b. Predictors: (Constant), ATBKxLOK, ALK, ATBK, NBEK, ATKxLOK, LOK, ATK, ATBKxNBEK, ALKxNBEK, ALKxLOK, ATKxNBEK

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.181	.017		10.856	.000
	ALK	-.018	.087	-.019	-.204	.839
	ATK	.071	.074	.096	.952	.343
	ATBK	.003	.020	.013	.145	.885
	NBEK	.005	.085	.011	.064	.949
	LOK	-.024	.015	-.172	-1.604	.111
	ALKxNBEK	-.342	.229	-.191	-1.496	.137
	ATKxNBEK	.227	.199	.157	1.138	.257
	ATBKxNBEK	-.023	.088	-.031	-.261	.794
	ALKxLOK	.083	.053	.211	1.568	.119
	ATKxLOK	-.075	.039	-.248	-1.925	.056
	ATBKxLOK	-.002	.014	-.014	-.160	.873

a. Dependent Variable: ABS_RES

UJI AUTOKOLERASI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.467[a]	.218	.162	.25375459	1.850

a. Predictors: (Constant), ATBKxLOK, ALK, ATBK, NBEK, ATKxLOK, LOK, ATK, ATBKxNBEK, ALKxNBEK, ALKxLOK, ATKxNBEK

b. Dependent Variable: RETURN

UJI MULTIKOLINEARITAS

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
1	(Constant)	-.001	.025		-.033	.974		
	ALK	.572	.131	.378	4.354	.000	.668	1.496
	ATK	-.013	.112	-.011	-.116	.908	.593	1.685
	ATBK	.029	.031	.076	.936	.351	.766	1.306
	NBEK	.174	.129	.209	1.343	.181	.209	4.795
	LOK	.012	.023	.051	.522	.603	.531	1.884
	ALKxNBEK	.020	.347	.007	.057	.955	.372	2.688
	ATKxNBEK	-.268	.302	-.111	-.886	.377	.320	3.125
	ATBKxNBEK	-.079	.134	-.064	-.592	.554	.426	2.350
	ALKxLOK	-.102	.080	-.157	-1.279	.203	.335	2.986
	ATKxLOK	.109	.059	.215	1.831	.069	.366	2.731
	ATBKxLOK	-.008	.022	-.029	-.376	.707	.846	1.181

a. Dependent Variable: RETURN

LAMPIRAN 4 (SPSS):

HASIL PENGUJIAN HIPOTESIS

Hasil Pengujian Hipotesis

A. UJI REGRESI H₁

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.316[a]	.100	.084	.26351650

a. Predictors: (Constant), ATBK, ATK, ALK

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.330	3	.443	6.383	.000[b]
	Residual	12.013	173	.069		
	Total	13.343	176			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBK, ATK, ALK

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.024		.243	.808
	ALK	.332	.094	.260	3.544	.001
	ATK	.076	.089	.062	.848	.398
	ATBK	.056	.031	.132	1.819	.071

a. Dependent Variable: RETURN

B. UJI REGRESI H$_{2a}$

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.432^a	.187	.153	.23132029

a. Predictors: (Constant), ATBKxNBEK, ALK, ATBK, ATK, ALKxNBEK, NBEK, ATKxNBEK

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.041	7	.292	5.448	.000^b
	Residual	8.883	166	.054		
	Total	10.923	173			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxNBEK, ALK, ATBK, ATK, ALKxNBEK, NBEK, ATKxNBEK

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.016	.021		-.767	.444
	ALK	.443	.101	.344	4.383	.000
	ATK	.047	.071	.057	.666	.507
	ATBK	.034	.027	.099	1.285	.201
	NBEK	.080	.064	.139	1.248	.214
	ALKxNBEK	.327	.203	.276	1.613	.109
	ATKxNBEK	-.217	.082	-.520	-2.654	.009
	ATBKxNBEK	-.015	.087	-.018	-.169	.866

a. Dependent Variable: RETURN

C. UJI REGRESI H$_{2b}$

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.442[a]	.196	.161	.25266039

a. Predictors: (Constant), ATBKxLOK, ALK, ATBK, ATKxLOK, LOK, ATK, ALKxLOK

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.486	7	.355	5.562	.000[b]
	Residual	10.214	160	.064		
	Total	12.700	167			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, ALK, ATBK, ATKxLOK, LOK, ATK, ALKxLOK

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.024		.267	.790
	ALK	.604	.117	.402	5.158	.000
	ATK	-.028	.108	-.023	-.255	.799
	ATBK	.028	.027	.074	1.026	.306
	LOK	.016	.022	.069	.728	.468
	ALKxLOK	-.106	.079	-.163	-1.341	.182
	ATKxLOK	.101	.058	.199	1.739	.084
	ATBKxLOK	-.011	.021	-.039	-.531	.596

a. Dependent Variable: RETURN

D. UJI REGRESI H_{2c}

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.467[a]	.218	.162	.25375459

a. Predictors: (Constant), ATBKxLOK, ALK, ATBK, NBEK, ATKxLOK, LOK, ATK, ATBKxNBEK, ALKxNBEK, ALKxLOK, ATKxNBEK

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.779	11	.253	3.924	.000[b]
	Residual	9.981	155	.064		
	Total	12.760	166			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, ALK, ATBK, NBEK, ATKxLOK, LOK, ATK, ATBKxNBEK, ALKxNBEK, ALKxLOK, ATKxNBEK

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-.001	.025		-.033	.974
	ALK	.572	.131	.378	4.354	.000
	ATK	-.013	.112	-.011	-.116	.908
	ATBK	.029	.031	.076	.936	.351
	NBEK	.174	.129	.209	1.343	.181
	LOK	.012	.023	.051	.522	.603
	ALKxNBEK	.020	.347	.007	.057	.955
	ATKxNBEK	-.268	.302	-.111	-.886	.377
	ATBKxNBEK	-.079	.134	-.064	-.592	.554
	ALKxLOK	-.102	.080	-.157	-1.279	.203
	ATKxLOK	.109	.059	.215	1.831	.069
	ATBKxLOK	-.008	.022	-.029	-.376	.707

a. Dependent Variable: RETURN

LAMPIRAN 5 (SPSS):

HASIL UJI STATISTIK DESKRIPTIF

Hasil Uji Statistik Deskriptif

A. STATISTIK DESKRIPTIF H_1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RETURN	177	-.78571	1.48305	.0545811	.27534150
ALK	177	-.47851	1.44355	.0998597	.21570688
ATK	177	-.52634	1.33043	.1232414	.22551341
ATBK	177	-.90131	4.58933	.1106397	.64504300
Valid N (listwise)	177				

B. STATISTIK DESKRIPTIF H_{2a}

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RETURN	180	-.78571	.75000	.0381109	.24713119
ALK	180	-.81506	.79274	.0878731	.19287644
ATK	180	-.42438	2.09574	.1521799	.30717508
ATBK	180	-.90131	4.58933	.1443324	.71963646
NBEK	180	-2.45265	3.72570	.0827153	.42782672
ALKxNBEK	180	-.23	2.44	.0353	.20811
ATKxNBEK	180	-1.03	7.81	.0577	.59205
ATBKxNBEK	180	-.26	2.97	.0486	.30958
Valid N (listwise)	180				

C. STATISTIK DESKRIPTIF H₂ᵦ

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RETURN	168	-.78571	1.48305	.0670397	.27576263
ALK	168	-.33726	.79274	.0914222	.18353175
ATK	168	-.42438	1.37662	.1258606	.22703605
ATBK	168	-.90131	4.58933	.1693684	.73034888
LOK	168	-5.11610	4.97618	.0877597	1.19634081
ALKxLOK	168	-.94	3.87	.0651	.42543
ATKxLOK	168	-.82	4.52	.1046	.54722
ATBKxLOK	168	-2.14	11.59	.0863	.99251
Valid N (listwise)	168				

D. STATISTIK DESKRIPTIF H₂ᶜ

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RETURN	167	-.78571	1.48305	.0662338	.27724745
ALK	167	-.33726	.79274	.0911584	.18353435
ATK	167	-.42438	1.37662	.1283776	.22759424
ATBK	167	-.90131	4.58933	.1710205	.73223051
NBEK	167	-2.45265	1.51671	.0687248	.33353585
LOK	167	-5.11610	4.97618	.0813837	1.19708505
ALKxNBEK	167	-.23	.71	.0202	.09315
ATKxNBEK	167	-1.03	.73	.0105	.11521
ATBKxNBEK	167	-.19	2.65	.0374	.22546
ALKxLOK	167	-.94	3.87	.0641	.42651
ATKxLOK	167	-.82	4.52	.1053	.54879
ATBKxLOK	167	-2.14	11.59	.0868	.99548
Valid N (listwise)	167				

LAMPIRAN 6:

HASIL UJI *Z-test* Cramer

H	$Adj.\ R^2$ Sebelum	$Adj.\ R^2$ Sesudah	$\Sigma\mu i^2$ Sebelum	$\Sigma\mu i^2$ Sesudah	n-k Sebelum	n-k Sesudah	θ^2 Sebelum	θ^2 Sesudah	$Adj.\ R^2 - Adj.\ R_1^2$	$(\theta^2 \times Adj.\ R_1^2) + (\theta^2 \times Adj.\ R_2^2)$	Akar	Z
H_{2a}	0.084	0.153	0.839	0.717	174	173	0.004822	0.004147	0.069	0.001	0.032	2.140
H_{2b}	0.084	0.161	0.839	0.704	174	161	0.004822	0.004372	0.077	0.001	0.033	2.312
H_{2c}	0.084	0.162	0.839	0.702	174	156	0.004822	0.004502	0.078	0.001	0.034	2.316

H	$Adj.\ R^2$ Sebelum	$Adj.\ R^2$ Sesudah	$Adj.\ R^2 - Adj.\ R_1^2$	Z	F tabel
H_{2a}	0.084	0.153	0.069	2.140	2.060
H_{2b}	0.084	0.161	0.077	2.312	2.070
H_{2c}	0.084	0.162	0.078	2.316	1.850

LAMPIRAN 7:

HASIL PENGUJIAN SENSITIVITAS

Hasil Pengujian Sensitivitas

- **Hipotesis 1**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.317[a]	.101	.085	.26432975

a. Predictors: (Constant), ATBK, ATK, ALK

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.322	3	.441	6.307	.000[b]
	Residual	11.808	169	.070		
	Total	13.130	172			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBK, ATK, ALK

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.005	.024		.206	.837
	ALK	.326	.095	.256	3.440	.001
	ATK	.096	.092	.078	1.046	.297
	ATBK	.056	.031	.130	1.778	.077

a. Dependent Variable: RETURN

- **Hipotesis H$_{2a}$**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.438[a]	.192	.157	.23202631

a. Predictors: (Constant), ATBKxNBEK, ALK, ATBK, ATK, ALKxNBEK, NBEK, ATKxNBEK

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.049	7	.293	5.437	.000[b]
	Residual	8.614	160	.054		
	Total	10.663	167			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxNBEK, ALK, ATBK, ATK, ALKxNBEK, NBEK, ATKxNBEK

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.021	.022		-.997	.321
	ALK	.452	.103	.350	4.389	.000
	ATK	.050	.072	.061	.693	.489
	ATBK	.035	.027	.101	1.292	.198
	NBEK	.074	.065	.129	1.136	.258
	ALKxNBEK	.342	.204	.292	1.678	.095
	ATKxNBEK	-.222	.082	-.538	-2.694	.008
	ATBKxNBEK	-.007	.088	-.009	-.083	.934

a. Dependent Variable: RETURN

- **Hipotesis H₂ᵦ**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.447ᵃ	.199	.163	.25386250

a. Predictors: (Constant), ATBKxLOK, ALK, ATBK, ATKxLOK, LOK, ATK, ALKxLOK

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.489	7	.356	5.516	.000ᵇ
	Residual	9.989	155	.064		
	Total	12.478	162			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, ALK, ATBK, ATKxLOK, LOK, ATK, ALKxLOK

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.002	.025		.101	.920
	ALK	.608	.120	.401	5.069	.000
	ATK	.007	.114	.006	.063	.950
	ATBK	.027	.028	.071	.972	.332
	LOK	.012	.022	.054	.559	.577
	ALKxLOK	-.097	.080	-.150	-1.209	.229
	ATKxLOK	.092	.059	.185	1.573	.118
	ATBKxLOK	-.011	.021	-.040	-.536	.592

a. Dependent Variable: RETURN

- **Hipotesis H_{2c}**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.471ᵃ	.222	.165	.25507236

a. Predictors: (Constant), ATBKxLOK, ALK, ATBK, NBEK, ATKxLOK, LOK, ATBKxNBEK, ATK, ALKxNBEK, ALKxLOK, ATKxNBEK

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.779	11	.253	3.883	.000ᵇ
	Residual	9.759	150	.065		
	Total	12.538	161			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, ALK, ATBK, NBEK, ATKxLOK, LOK, ATBKxNBEK, ATK, ALKxNBEK, ALKxLOK, ATKxNBEK

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.005	.026		-.204	.838
	ALK	.580	.135	.381	4.295	.000
	ATK	.023	.118	.018	.191	.848
	ATBK	.027	.031	.072	.875	.383
	NBEK	.179	.131	.217	1.366	.174
	LOK	.008	.023	.035	.353	.725
	ALKxNBEK	-.010	.353	-.003	-.029	.977
	ATKxNBEK	-.264	.304	-.111	-.870	.386
	ATBKxNBEK	-.079	.135	-.065	-.583	.561
	ALKxLOK	-.093	.081	-.144	-1.144	.254
	ATKxLOK	.100	.060	.200	1.656	.100
	ATBKxLOK	-.008	.022	-.029	-.369	.713

a. Dependent Variable: RETURN

LAMPIRAN 8:

HASIL PENGUJIAN STATISTIK

PERTAHUN

Hasil Pengujian Statistik Pertahun

- **Tahun 2013**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.654a	.428	.096	.20794302

a. Predictors: (Constant), ATBKxLOK, ALK, ATBKxNBEK, ATK, ALKxLOK, ATBK, LOK, NBEK, ALKxNBEK, ATKxLOK, ATKxNBEK

ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.614	11	.056	1.290	.301b
	Residual	.822	19	.043		
	Total	1.435	30			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, ALK, ATBKxNBEK, ATK, ALKxLOK, ATBK, LOK, NBEK, ALKxNBEK, ATKxLOK, ATKxNBEK

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.065	.057		-1.147	.266
	ALK	.584	.519	.428	1.124	.275
	ATK	.145	.301	.114	.481	.636
	ATBK	-.098	.359	-.200	-.274	.787
	NBEK	-.033	.566	-.044	-.058	.954
	LOK	-.371	.155	-2.688	-2.397	.027
	ALKxNBEK	.889	3.650	.319	.243	.810
	ATKxNBEK	.087	3.142	.052	.028	.978
	ATBKxNBEK	-.799	3.215	-.529	-.249	.806
	ALKxLOK	-.386	.206	-1.014	-1.877	.076
	ATKxLOK	3.189	1.255	3.545	2.541	.020
	ATBKxLOK	-1.286	.542	-2.119	-2.374	.028

a. Dependent Variable: RETURN

- **Tahun 2014**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.635[a]	.403	.104	.31823454

a. Predictors: (Constant), ATBKxLOK, ATKxLOK, ALKxNBEK, ATBKxNBEK, ATKxNBEK, ATK, ALK, LOK, ALKxLOK, ATBK, NBEK

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.502	11	.137	1.348	.264[b]
	Residual	2.228	22	.101		
	Total	3.730	33			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, ATKxLOK, ALKxNBEK, ATBKxNBEK, ATKxNBEK, ATK, ALK, LOK, ALKxLOK, ATBK, NBEK

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.017	.106		.160	.875
	ALK	1.422	.588	.764	2.417	.024
	ATK	.278	.511	.230	.543	.593
	ATBK	-.017	.192	-.045	-.089	.930
	NBEK	-.518	1.218	-.745	-.425	.675
	LOK	.198	.151	.616	1.314	.203
	ALKxNBEK	-1.091	1.050	-.440	-1.039	.310
	ATKxNBEK	1.684	2.899	.995	.581	.567
	ATBKxNBEK	.422	1.437	.152	.294	.772
	ALKxLOK	-.904	.900	-.514	-1.005	.326
	ATKxLOK	-.069	.244	-.161	-.284	.779
	ATBKxLOK	-.062	.078	-.368	-.786	.440

a. Dependent Variable: RETURN

Tahun 2015

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.685[a]	.470	.178	.19758813

a. Predictors: (Constant), ATBKxLOK, LOK, ALKxNBEK, ALKxLOK, ALK, ATK, ATBK, ATKxLOK, NBEK, ATKxNBEK, ATBKxNBEK

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.692	11	.063	1.611	.171[b]
	Residual	.781	20	.039		
	Total	1.473	31			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, LOK, ALKxNBEK, ALKxLOK, ALK, ATK, ATBK, ATKxLOK, NBEK, ATKxNBEK, ATBKxNBEK

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-.066	.056		-1.166	.257
	ALK	.413	.253	.322	1.631	.118
	ATK	-.221	.270	-.196	-.817	.423
	ATBK	.052	.060	.204	.872	.394
	NBEK	-.021	.251	-.047	-.085	.933
	LOK	-.017	.055	-.064	-.306	.763
	ALKxNBEK	.813	.638	.485	1.274	.217
	ATKxNBEK	-.191	1.376	-.081	-.139	.891
	ATBKxNBEK	.239	.363	.519	.658	.518
	ALKxLOK	.491	.485	.240	1.013	.323
	ATKxLOK	-.206	.338	-.165	-.609	.549
	ATBKxLOK	.271	.254	.516	1.066	.299

a. Dependent Variable: RETURN

- **Tahun 2016**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.772[a]	.597	.255	.20532596

a. Predictors: (Constant), ATBKxLOK, LOK, NBEK, ALK, ATBKxNBEK, ATKxNBEK, ALKxLOK, ATBK, ALKxNBEK, ATK, ATKxLOK

ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.811	11	.074	1.748	.168[b]
	Residual	.548	13	.042		
	Total	1.359	24			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, LOK, NBEK, ALK, ATBKxNBEK, ATKxNBEK, ALKxLOK, ATBK, ALKxNBEK, ATK, ATKxLOK

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.035	.131		-.268	.793
	ALK	.133	.493	.106	.269	.792
	ATK	.840	.885	.919	.949	.360
	ATBK	.051	.237	.103	.216	.833
	NBEK	-.240	.774	-.136	-.310	.761
	LOK	.477	.212	1.484	2.252	.042
	ALKxNBEK	-.432	3.340	-.059	-.129	.899
	ATKxNBEK	1.736	5.226	.208	.332	.745
	ATBKxNBEK	-1.936	1.265	-.402	-1.531	.150
	ALKxLOK	.640	.418	.633	1.529	.150
	ATKxLOK	-1.772	.721	-3.133	-2.456	.029
	ATBKxLOK	.511	.242	1.475	2.113	.055

a. Dependent Variable: RETURN

Tahun 2017

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.753ᵃ	.568	.303	.24476240

a. Predictors: (Constant), ATBKxLOK, ALKxLOK, ATKxNBEK, ATK, NBEK, ALK, ATBK, LOK, ALKxNBEK, ATBKxNBEK, ATKxLOK

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.416	11	.129	2.148	.072ᵇ
	Residual	1.078	18	.060		
	Total	2.494	29			

a. Dependent Variable: RETURN

b. Predictors: (Constant), ATBKxLOK, ALKxLOK, ATKxNBEK, ATK, NBEK, ALK, ATBK, LOK, ALKxNBEK, ATBKxNBEK, ATKxLOK

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.007	.063		.110	.913
	ALK	.195	.533	.116	.367	.718
	ATK	-.072	.613	-.035	-.118	.907
	ATBK	-.199	.122	-.632	-1.638	.119
	NBEK	.499	.905	.164	.551	.588
	LOK	.076	.103	.317	.742	.468
	ALKxNBEK	8.044	9.440	.615	.852	.405
	ATKxNBEK	12.814	9.647	.766	1.328	.201
	ATBKxNBEK	1.594	2.049	.451	.778	.447
	ALKxLOK	-.668	1.301	-.639	-.513	.614
	ATKxLOK	-.004	1.071	-.005	-.004	.997
	ATBKxLOK	-.018	.317	-.029	-.056	.956

a. Dependent Variable: RETURN

FORMULIR SCAN ANTI PLAGIARISME

8,9% Prof.

Nama : Holly Anggraeni Sudhono

Alamat email : holly.sudhono@gmail.com

Fak. / Prodi : Ekonomi / Akuntansi NIM : 14.G1.0229

berupa(TESIS, TUGAS AKHIR, PROPOSAL, SKRIPSI, SUMMARY, LAPORAN KERJA PRAKTEK)

dengan judul : Relevansi Nilai Aset Lancar, Aset Tetap, dan Aset Tidak Berwujud untuk Kenaikan Harga Pasar Saham Dengan Nilai Buku Ekuitas dan Laba Operasi Sebagai Variabel Pemoderasi Setelah Konvergensi IFRS.

Semarang, 5 Desember 2018

Petugas,   Yang Menyerahkan   Dosen Pembimbing

                                                          Prof. Dr. Andreas Lako, Msi

Holly Anggraeni S

NB. Laporan hasil scan terlampir   untuk Yang bersangkutan *