

Lampiran 1

Checklist Pengungkapan CSR

Lingkungan

1. Pengendalian polusi kegiatan operasi; pengeluaran operasi riset dan pengembangan untuk pengurangan polusi.
2. Pernyataan yang menunjukkan bahwa operasi perusahaan tidak mengakibatkan polusi atau memenuhi ketentuan hukum dan peraturan polusi.
3. Pernyataan yang menunjukkan bahwa polusi operasi telah atau akan dikurangi.
4. Pencegahan atau perbaikan kerusakan lingkungan akibat pengolahan sumber alam, misalnya reklamasi daratan atau reboisasi.
5. Konservasi sumber alam, misalnya mendaur ulang kaca, besi, minyak, air dan kertas.
6. Penggunaan material daur ulang.
7. Menerima penghargaan berkaitan dengan program lingkungan yang dibuat perusahaan.
8. Merancang fasilitas yang harmonis dengan lingkungan.
9. Kontribusi dalam seni yang bertujuan memperindah lingkungan.
10. Kontribusi dalam pemugaran bangunan sejarah.
11. Pengolahan limbah.
12. Mempelajari dampak lingkungan untuk memonitor dampak lingkungan perusahaan.

13. Perlindungan lingkungan hidup.

Energi

14. Menggunakan energi secara lebih efisien dalam kegiatan operasi.

15. Memanfaatkan barang bekas untuk memproduksi energi.

16. Mengungkapkan penghematan energi sebagai hasil produk daur ulang.

17. Membahas upaya perusahaan dalam mengurangi konsumsi energi.

18. Pengungkapan peningkatan efisiensi energi dan produk.

19. Riset yang mengarah pada peningkatan efisiensi energi dan produk.

20. Mengungkapkan kebijakan energi perusahaan.

Kesehatan dan Keselamatan Kerja

21. Mengurangi polusi, iritasi, atau risiko dalam lingkungan kerja.

22. Mempromosikan keselamatan tenaga kerja dan kesehatan fisik atau mental.

23. Mengungkapkan statistik kecelakaan kerja.

24. Mentaati peraturan standar kesehatan dan keselamatan kerja.

25. Menerima penghargaan berkaitan dengan keselamatan kerja.

26. Menetapkan suatu komite keselamatan kerja.

27. Melaksanakan riset untuk meningkatkan keselamatan kerja.

28. Mengungkapkan pelayanan kesehatan tenaga kerja.

Lain-lain Tentang Tenaga Kerja

29. Perekrutan atau memanfaatkan tenaga kerja wanita / orang cacat.

30. Mengungkapkan persentase / jumlah tenaga kerja wanita / orang cacat dalam tingkat manajerial.
31. Mengungkapkan tujuan penggunaan tenaga kerja wanita / orang cacat dalam pekerjaan.
32. Program untuk kemajuan tenaga kerja wanita / orang cacat.
33. Pelatihan tenaga kerja melalui program tertentu di tempat kerja.
34. Memberi bantuan keuangan pada tenaga kerja dalam bidang pendidikan.
35. Mendirikan suatu pusat pelatihan tenaga kerja.
36. Mengungkapkan bantuan atau bimbingan untuk tenaga kerja dalam bidang yang dalam proses mengundurkan diri atau yang telah membuat kesalahan.
37. Mengungkapkan perencanaan kepemilikan rumah karyawan.
38. Mengungkapkan fasilitas untuk aktivitas rekreasi.
39. Pengungkapan persentase gaji untuk pensiun.
40. Mengungkapkan kebijakan penggajian dalam perusahaan.
41. Mengungkapkan jumlah tenaga kerja dalam perusahaan.
42. Mengungkapkan tingkatan manajerial yang ada.
43. Mengungkapkan disposisi staff – dimana staff ditempatkan.
44. Mengungkapkan jumlah staff, masa kerja dan kelompok usia mereka.
45. Mengungkapkan statistik tenaga kerja, mis. penjualan per tenaga kerja.
46. Mengungkapkan kualifikasi tenaga kerja yang direkrut.
47. Mengungkapkan rencana kepemilikan saham oleh tenaga kerja.
48. Mengungkapkan rencana pembagian keuntungan lain.

49. Mengungkapkan informasi hubungan manajemen dengan tenaga kerja dalam meningkatkan kepuasan dan motivasi kerja.
50. Mengungkapkan informasi stabilitas pekerjaan tenaga kerja dan masa depan perusahaan.
51. Membuat laporan tenaga kerja yang terpisah.
52. Melaporkan hubungan perusahaan dengan serikat buruh
53. Melaporkan gangguan dan aksi tenaga kerja.
54. Mengungkapkan informasi bagaimana aksi tenaga kerja dinegosiasikan.
55. Peningkatan kondisi kerja secara umum.
56. Informasi re-organisasi perusahaan yang mempengaruhi tenaga kerja.
57. Informasi dan statistik perputaran tenaga kerja.

Produk

58. Pengungkapan informasi pengembangan produk perusahaan, termasuk pengemasannya.
59. Gambaran pengeluaran riset dan pengembangan produk.
60. Pengungkapan informasi proyek riset perusahaan untuk memperbaiki produk.
61. Pengungkapan bahwa produk memenuhi standar keselamatan.
62. Membuat produk lebih aman untuk konsumen.
63. Melaksanakan riset atas tingkat keselamatan produk perusahaan.
64. Pengungkapan peningkatan kebersihan / kesehatan dalam pengolahan dan penyiapan produk.

65. Pengungkapan informasi atas keselamatan produk perusahaan.
66. Pengungkapan informasi mutu produk yang dicerminkan dalam penerimaan penghargaan.
67. Informasi yang dapat diverifikasi bahwa mutu produk telah meningkat (Misal ISO 9000).

Keterlibatan Masyarakat

68. Sumbangan tunai, produk, pelayanan untuk mendukung aktivitas masyarakat, pendidikan dan seni.
69. Tenaga kerja paruh waktu (*part-time employment*) dari mahasiswa/pelajar.
70. Sebagai sponsor untuk proyek kesehatan masyarakat.
71. Membantu riset medis.
72. Sebagai sponsor untuk konferensi pendidikan, seminar atau pameran seni.
73. Membiayai program beasiswa.
74. Membuka fasilitas perusahaan untuk masyarakat.
75. Mensponsori kampanye nasional.
76. Mendukung pengembangan industri lokal.

Umum

77. Pengungkapan tujuan/kebijakan perusahaan secara umum berkaitan dengan tanggung jawab sosial perusahaan kepada masyarakat.
78. Informasi berhubungan dengan tanggung jawab sosial perusahaan selain yang disebutkan di atas.

Lampiran 2

Daftar Perusahaan Sampel 2011

No.	KODE	Nama Perusahaan
1	ARGO	Argo Pantes Tbk.
2	ASII	Astra International Tbk.
3	AUTO	Astra Otoparts Tbk.
4	BRAM	Indo Kordsa Tbk.
5	BRNA	Berlina Tbk.
6	BTON	Betonjaya Manunggal Tbk.
7	CTBN	Citra Tubindo Tbk.
8	DPNS	Duta Pertiwi Nusantara Tbk.
9	ETWA	Eterindo Wahanatam Tbk.
10	GJTL	Gajah Tunggal Tbk.
11	INDF	Indofood Sukses Makmur Tbk.
12	INDS	Indospring Tbk.
13	JPRS	Jaya Pari Steel Tbk.
14	KAEF	Kimia Farma (Persero) Tbk.
15	KBLM	Kabelindo Murni Tbk.
16	KRAS	Krakatau Steel (Persero) Tbk.
17	LMPI	Langgeng Makmur Industri Tbk.
18	LMSH	Lionmesh Prima Tbk.
19	MBTO	Marlina Berto Tbk.
20	MLIA	Mulia Industrindo Tbk.
21	MYTX	Apac Citra Centertex Tbk.
22	NIPS	Nipress Tbk.
23	PSDN	Prasidha Aneka Niaga Tbk.
24	PYFA	Pyridam Farma Tbk.
25	SRSN	Indo Acidatama Tbk.
26	TCID	Mandom Indonesia Tbk.
27	ULTJ	Ultrajaya Milk Industry & Trading Co. Tbk
28	YPAS	Yanaprima Hastapersada Tbk.

Daftar Perusahaan Sampel 2012

No.	KODE	Nama Perusahaan
1	ALDO	Alkindo Naratama Tbk.
2	ARGO	Argo Pantes Tbk.
3	ASII	Astra International Tbk.
4	AUTO	Astra Otoparts Tbk.
5	BRNA	Berlina Tbk.
6	BRPT	Barito Pacific Tbk.
7	BTON	Betonjaya Manunggal Tbk.
8	CTBN	Citra Tubindo Tbk.
9	DPNS	Duta Pertiwi Nusantara Tbk.
10	ETWA	Eterindo Wahanatam Tbk.
11	GDST	Gunawan Dianjaya Steel Tbk.
12	GJTL	Gajah Tunggal Tbk.
13	INDF	Indofood Sukses Makmur Tbk.
14	INDS	Indospring Tbk.
15	JPRS	Jaya Pari Steel Tbk.
16	KAEF	Kimia Farma (Persero) Tbk.
17	KBLM	Kabelindo Murni Tbk.
18	KBRI	Kertas Basuki Rachmat Indonesia Tbk
19	KICI	Kedaung Indah Can Tbk.
20	KRAS	Krakatau Steel (Persero) Tbk.
21	LMPI	Langgeng Makmur Industri Tbk.
22	LMSH	Lionmesh Prima Tbk.
23	MERK	Merck Tbk.
24	MLIA	Mulia Industrindo Tbk.
25	NIPS	Nipress Tbk.
26	PSDN	Prasidha Aneka Niaga Tbk.
27	PYFA	Pyridam Farma Tbk.
28	SRSN	Indo Acidatama Tbk.
29	SSTM	Sunson Textile Manufacturer Tbk.
30	TCID	Mandom Indonesia Tbk.
31	TPIA	Chandra Asri Petrochemical Tbk.
32	TSPC	Tempo Scan Pasific Tbk.
33	ULTJ	Ultrajaya Milk Industry & Trading Co. Tbk
34	YPAS	Yanaprima Hastapersada Tbk.

Daftar Perusahaan Sampel 2013

No.	KODE	Nama Perusahaan
1	ALDO	Alkindo Naratama Tbk.
2	ALMI	Alumindo Light Metal Industry Tbk.
3	ALTO	Tri Banyan Tirta Tbk.
4	AMFG	Asahimas Flat Glass Tbk.
5	ARGO	Argo Pantes Tbk.
6	ASII	Astra International Tbk.
7	AUTO	Astra Otoparts Tbk.
8	BRNA	Berlina Tbk.
9	BRPT	Barito Pacific Tbk.
10	BTON	Betonjaya Manunggal Tbk.
11	BUDI	Budi Acid Jaya Tbk.
12	CEKA	Cahaya Kalbar Tbk.
13	CTBN	Citra Tubindo Tbk.
14	DPNS	Duta Pertiwi Nusantara Tbk.
15	GDST	Gunawan Dianjaya Steel Tbk.
16	GJTL	Gajah Tunggal Tbk.
17	HDTX	Panasia Indo Resources Tbk.
18	INDF	Indofood Sukses Makmur Tbk.
19	INDS	Indospring Tbk.
20	JPRS	Jaya Pari Steel Tbk.
21	KAEF	Kimia Farma (Persero) Tbk.
22	KDSI	Kedawung Setia Industrial Tbk.
23	KICI	Kedaung Indah Can Tbk.
24	LMPI	Langgeng Makmur Industri Tbk.
25	LMSH	Lionmesh Prima Tbk.
26	MERK	Merck Tbk.
27	MLIA	Mulia Industrindo Tbk.
28	NIPS	Nipress Tbk.
29	PSDN	Prasidha Aneka Niaga Tbk.
30	PYFA	Pyridam Farma Tbk.
31	SSTM	Sunson Textile Manufacturer Tbk.
32	TCID	Mandom Indonesia Tbk.
33	TPIA	Chandra Asri Petrochemical Tbk.
34	TRST	Trias Sentosa Tbk.
35	TSPC	Tempo Scan Pasific Tbk.
36	ULTJ	Ultrajaya Milk Industry & Trading Co. Tbk
37	WIIM	Wismilak Inti Makmur Tbk.

38	YPAS	Yanaprima Hastapersada Tbk.
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Lampiran 3

Data Perhitungan Kinerja Keuangan Perusahaan Sampel Tahun 2011

KODE	CA	CL	TA	TL	E	NI	R	Price	EPS	CR	ROE	DER	TAT	PER
ARGO	301305	290788	1709908	1349618	81881	-140398	848287	1100	-418	1,036167	-1,71466	16,48268	0,54063	-2,63158
ASII	65978000	29312000	154000000	77683000	75838000	21077000	162564000	7400	1493	2,250887	0,277921	1,024328	1,220551	4,956463
AUTO	2564455	1892818	6964227	1482705	3860827	1101583	7363659	3261	261	1,354834	0,285323	0,384038	1,173484	12,49425
BRAM	845267	303092	1660119	458934	1201725	71040	1900212	2150	150	2,788813	0,059115	0,381896	1,205394	14,33333
BRNA	297952	295220	643964	389457	254507	43796	679335	354	290	1,009254	0,172082	1,530241	1,137085	1,22069
BTON	77479	24694	118716	26591	92125	19147	153646	335	106,37	3,137564	0,207837	0,28864	1,47354	3,149384
CTBN	1593221	728977	2232750	915357	1317393	656824	1850195	4250	218,9	2,185557	0,498579	0,694825	0,789028	19,41526
DPNS	115051	22171	172323	41153	131169	-6642	121168	710	11,78	5,189256	-0,05064	0,31374	0,696356	60,27165
ETWA	234485	232930	620709	244754	375955	72961	904236	430	75	1,006676	0,194068	0,651019	1,567013	5,733333
GJTL	5073477	2900317	11554143	7123318	4430825	683629	11841396	3000	196	1,749284	0,154289	1,607673	1,080138	15,30612
INDF	24501734	12831304	53585933	21975708	31610225	4891673	45332256	4875	350	1,909528	0,15475	0,695209	0,898898	13,92857
INDS	793907	330239	1139715	507466	632249	120415	1234986	1840	772	2,404038	0,190455	0,802636	1,29296	2,38342
JPRS	305037	90142	437849	100029	337819	37686	641375	485	50	3,383961	0,111557	0,296102	1,510662	9,7
KAEF	1263030	459694	1794242	541737	1252506	171763	3481166	340	30,93	2,747545	0,137135	0,432522	2,01717	10,99256
KBLM	359534	385750	642955	398591	244364	19003	864753	114	17	0,932039	0,077765	1,631136	1,65321	6,705882
KRAS	13213392	9204702	21511562	11156569	10354993	260547	17915382	840	65	1,435505	0,025161	1,07741	0,91649	12,92308
LMPI	323063	218702	685896	278776	407120	5424	502187	205	5,38	1,477184	0,013323	0,684751	0,775689	38,10409
LMSH	74304	31552	98019	40816	57203	10897	207523	5000	1135	2,35497	0,190497	0,713529	2,355285	4,405286
MBTO	459791	112665	189419	141132	400542	42659	648375	410	40,35	4,081046	0,106503	0,352353	6,845934	10,16109

MLIA	1342734	869331	6119186	5246610	872576	-38125	3883572	445	-29	1,54456	-0,04369	6,012783	0,729208	-15,3448
MYTX	454583	978512	1848395	1784607	63788	-120510	1957035	225	-141,5	0,464566	-1,88923	27,97716	1,048975	-1,59011
NIPS	266367	245828	446688	280691	165998	17831	579224	111	892	1,08355	0,107417	1,69093	1,477058	0,124439
PSDN	279794	180507	421336	215077	206289	23858	1246291	310	9	1,550045	0,115653	1,0426	2,97463	34,44444
PYFA	61889	24367	118034	35636	82397	5172	151094	176	9,67	2,539869	0,062769	0,432491	1,382246	18,20062
SRSN	259288	81670	361182	108942	252240	23988	387354	54	3,98	3,174826	0,0951	0,431898	1,068287	13,56784
TCID	671882	57216	1130865	110452	1020413	140039	1654671	7200	696	11,7429	0,137238	0,108242	1,519369	10,34483
ULTJ	924080	607594	2179182	776735	1402447	101323	2102384	1080	35	1,520884	0,072247	0,553843	1,004537	30,85714
YPAS	104594	70566	223509	75392	148117	16621	373048	680	25	1,482215	0,112215	0,509003	1,758147	27,2

Data Perhitungan Kinerja Keuangan Perusahaan Sampel Tahun 2012

KODE	CA	CL	TA	TL	E	NI	R	Price	EPS	CR	ROE	DER	TAT	PER
ALDO	104370	85298	184897	90591	94306	12245	279604	470	16,77	1,223593	0,129843	0,960607	1,59994	28,02624
ARGO	392895	498085	1809814	1588348	221466	-118970	1001453	1000	-316	0,788811	-0,53719	7,171972	0,569052	-3,16456
ASII	75799000	54178000	1,82E+08	92460000	89814000	22742000	188053000	7600	1759	1,399073	0,253212	1,029461	1,120046	4,320637
AUTO	3205631	2751766	8881642	3396543	5485099	1135914	8277485	3548	254	1,164936	0,207091	0,619231	1,04475	13,9685
BRNA	333162	342186	770384	468554	301830	54496	836986	700	72	0,973628	0,180552	1,552377	1,183564	9,722222
BRPT	7309224	4781022	20504858	11129058	9375800	-1195164	22192872	420	-128,46	1,528799	-0,12747	1,186998	1,128014	-3,2695
BTON	98050	29749	145101	31922	113179	24762	155006	700	137,56	3,295909	0,218786	0,282049	1,175102	5,088689
CTBN	1905911	1065221	2595800	1216777	1379023	331828	1942295	4400	414,54	1,789217	0,240625	0,882347	0,804504	10,61417
DPNS	107456	12506	184636	28940	155697	20609	146691	385	64,13	8,592356	-0,05064	0,31374	0,821893	6,003431
ETWA	295904	383479	960957	523208	437749	29663	601772	310	39,75	0,77163	0,067763	1,195224	0,760934	7,798742

GDST	825949	356946	1163971	371047	792924	46591	1647928	108	6	2,313933	0,058758	0,467948	1,539088	18
GJTL	5194057	3020330	12869793	7391409	5478384	1132274	12578596	2225	325	1,719699	0,20668	1,349195	1,030022	6,846154
INDF	26202972	13080544	59324207	25181533	34142674	4779446	5059427	850	371	2,003202	0,139985	0,737538	0,089619	2,291105
INDS	867260	371744	1664779	528206	1136573	134068	1476988	3091	591,92	2,33295	0,117958	0,464736	1,053301	5,221989
JPRS	264396	39437	398607	51098	347509	9610	461125	330	13	6,704262	0,027654	0,147041	1,102568	25,38462
KAEF	1506614	533306	2080558	643493	1437066	201296	3735339	740	36,93	2,825046	0,140074	0,447782	1,928016	20,03791
KBLM	430524	441527	722941	458195	264746	23833	1020197	135	21	0,97508	0,090022	1,730697	1,493814	6,428571
KBRI	35556	15460	750753	29296	711457	36546	44640	50	4	2,299871	0,051368	0,041177	0,059706	12,5
KICI	62084	12934	94956	28399	66557	2259	94787	270	16,37	4,800062	0,033941	0,426687	1,039474	16,49359
KRAS	13534654	12033686	245000000	13982443	10791585	-189145	22119593	640	-12,53	1,124731	-0,01753	1,29568	0,166134	-51,0774
LMPI	432213	348710	815513	405692	409461	2341	598620	255	2,32	1,239463	0,005717	0,990795	0,797411	109,9138
LMSH	101833	25036	128548	31023	97525	41283	223079	10500	4300	4,067463	0,423307	0,318103	1,96921	2,44186
MERK	463883	119828	569431	152689	416742	107808	929877	152000	4813	3,87124	0,258692	0,366387	1,611823	31,58113
MLIA	1418657	967054	6558955	5321387	1237568	-30364	4580710	235	-23	1,466988	-0,02454	4,299874	0,722615	-10,2174
NIPS	308239	279356	525696	310716	214913	21553	702719	114	633	1,103391	0,100287	1,445776	1,445353	0,180095
PSDN	380248	236668	682611	273034	409577	25623	1305117	205	9,92	1,606673	0,06256	0,666624	2,360116	20,66532
PYFA	68588	28420	135850	48144	87705	5308	176731	177	9,92	2,413371	0,060521	0,548931	1,392218	17,84274
SRSN	306887	111511	402109	132905	269204	16956	384145	50	2,82	2,752078	0,062986	0,493696	1,006549	17,7305
SSTM	428479	249001	810276	525337	284938	-14137	554471	134	-12,07	1,720792	-0,04961	1,843689	0,670572	-11,1019
TCID	768615	99477	1261573	164751	1096822	150374	1851153	11000	748	7,72656	0,1371	0,150208	1,547503	14,70588
TPIA	6719190	4683229	16314402	9343976	6970426	-843350	22097478	4375	-275,05	1,434734	-0,12099	1,340517	1,431748	-15,9062
TSPC	3393778	1097135	4632985	1279829	3353156	635176	6630810	3725	141,15	3,093309	0,189426	0,381679	1,492861	26,39036
ULTJ	1196427	592823	2420793	744274	1676519	353432	2809851	1330	122	2,018186	0,210813	0,44394	1,221681	10,90164

YPAS	169843	126422	349438	184849	164590	16473	413822	670	25	1,343461	0,100085	1,123088	1,444539	26,8
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Data Perhitungan Kinerja Keuangan Perusahaan Sampel Tahun 2013

KODE	CA	CL	TA	TL	E	NI	R	Price	EPS	CR	ROE	DER	TAT	PER
ALDO	139377	108575	226182	113603	112580	18274	257388	660	24,69	1,283693	0,16232	1,009087	1,252256	26,73147
ALMI	1548632	1323787	2342707	1605976	736731	1139	2119155	600	84,8	1,16985	0,001546	2,179868	1,003322	7,075472
ALTO	202022	107353	342916	138176	204740	14168	194849	570	7,51	1,881848	0,0692	0,674885	0,583786	75,8988
AMFG	1766114	374150	3292891	627532	2665359	242990	2238534	7000	780	4,720337	0,091166	0,23544	0,698635	8,974359
ARGO	415464	787711	2055755	1868187	187568	-85556	957617	1200	244	0,527432	-0,45613	9,960052	0,49546	4,918033
ASII	88352000	71139000	21394000	108000000	106188000	22297000	1,94E+08	6800	2073	1,241963	0,209977	1,015237	1,903883	3,28027
AUTO	5029517	2661332	12617678	3058924	9558754	1058015	10701988	3650	222	1,88985	0,110685	0,320013	0,995565	16,44144
BRNA	415677	501732	962229	645575	316654	3920	701754	455	-14	0,828484	0,012379	2,038739	0,810053	-32,5
BRPT	8218195	8318369	24801269	13931535	10869733	-401020	21162776	410	-52,17	0,987957	-0,03689	1,281681	0,934213	-7,85892
BTON	121813	35117	170453	37474	132979	19950	88142	550	143,79	3,468776	0,150024	0,281804	0,558649	3,825023
BUDI	1151434	1086750	2433545	1627970	805575	-44909	1724186	109	2,63	1,059521	-0,05575	2,020879	0,728547	41,44487
CEKA	696806	409078	935111	431483	503628	40225	1722994	1160	219	1,703357	0,07987	0,856749	1,755645	5,296804
CTBN	2499641	1552666	3292330	1708169	1584162	274026	1801373	4500	342,51	1,609903	0,172979	1,078279	0,611866	13,1383
DPNS	167304	72159	277671	88488	189182	32869	97411	470	174,82	2,318547	0,173743	0,46774	0,421413	2,68848
GDST	1082624	557176	1420674	573940	846734	53915	1062484	86	11	1,943056	0,063674	0,677828	0,822151	7,818182
GJTL	6343992	2442633	14541587	8782347	5759240	205640	9108891	1680	35	2,597194	0,035706	1,524914	0,664607	48
HDTX	600770	904605	2267098	1456836	810262	-128511	742795	415	-140,47	0,664124	-0,1586	1,797981	0,409293	-2,95437
INDF	32464497	19471309	78092789	39719660	38373129	3416635	57713998	6600	285	1,667299	0,089037	1,03509	0,839983	23,15789

INDS	1232474	293526	2039703	431616	1608087	116877	1236612	2675	349,53	4,198858	0,072681	0,268403	0,66763	7,653134
JPRS	236319	3116	381661	15778	365883	18383	192989	270	20	75,8405	0,050243	0,043123	0,494674	13,5
KAEF	1810615	746123	2471940	847585	1624355	215642	4348074	590	38,63	2,426698	0,132755	0,521798	1,910193	15,2731
KDSI	515874	329810	701740	352622	349118	33112	1026575	345	89	1,564155	0,094845	1,010037	1,613726	3,876404
KICI	69708	13565	101924	28582	73342	6785	78645	270	53,76	5,138813	0,092512	0,389708	0,798913	5,022321
LMPI	437774	350300	812923	402153	410770	1310	479753	215	-11,94	1,249712	0,003189	0,979022	0,589219	-18,0067
LMSH	113216	27804	139021	33322	105699	9614	189029	8000	1498	4,071932	0,090956	0,315254	1,412936	5,340454
MERK	588238	147818	696496	184728	512219	175445	1193952	189000	7832	3,979475	-0,34252	0,360643	1,886289	24,13177
MLIA	1480246	1176530	6636373	5716904	919469	-318100	3755801	425	-359	1,258146	-0,34596	6,217615	0,569262	-1,18384
NIPS	476170	416265	713555	480670	232884	31238	684679	324	892	1,143911	0,134135	2,063989	1,105048	0,363229
PSDN	403741	256386	722319	292564	429755	14143	945943	150	4,27	1,574739	0,032909	0,680769	1,346605	35,12881
PYFA	67655	37105	167724	77731	89993	2287	136396	147	11,58	1,823339	0,025413	0,863745	0,898601	12,6943
SSTM	427721	149154	787254	104326	281308	12111	361335	79	-11,3	2,867647	0,043052	0,37086	0,452367	-6,99115
TCID	846840	196848	1458100	272553	1185547	162219	1560074	11900	796	4,302	0,136831	0,229896	1,147251	14,94975
TPIA	7725397	6308216	19865000	11625879	8239122	-131877	21058248	2975	-47,09	1,224656	-0,01601	1,411058	1,164101	-63,1769
TRST	1114535	937875	3010106	1393118	1616988	22876	1451674	250	12	1,188362	0,014147	0,861551	0,558526	20,83333
TSPC	3895938	1184013	5195112	1389593	3805519	578542	5020376	3250	141	3,290452	0,152027	0,365152	1,021637	23,04965
ULTJ	1536859	634862	2716724	74821	1967902	277883	2529582	4500	113	2,420776	0,141208	0,038021	0,984749	39,82301
WIIM	937894	350007	1149903	390015	759888	110908	1192718	670	62,93	2,679644	0,145953	0,513253	1,011998	10,64675
YPAS	199008	137519	404502	231882	172620	8030	339788	660	9	1,447131	0,046518	1,343309	0,901366	73,33333

Lampiran 4

Data Keperluan Perhitungan Kualitas Laba Perusahaan Sampel 2011

KODE	LK	NI	CF	PPE	TA	Sales	TR
ARGO	2010	-125017	-8368	1531569	1817678	664257	47311
ARGO	2011	-108482	-49166	1393434	1709908	848287	55721
ASII	2010	17004000	2907000	22141000	113362000	129038000	9391000
ASII	2011	21077	9330	28804	1543190	162564	14926
AUTO	2010	1225305	399127	985029	5585852	6255109	6255109
AUTO	2011	1101583	258676	1547831	6964227	7363659	7363659
BRAM	2010	144744	57464	724663	1492728	1805359	264315
BRAM	2011	71040	141799	712670	1660119	1900212	182749
BRNA	2010	37947	60380	246847	550907	568328	136491
BRNA	2011	43796	96771	335847	643963	679335	132921
BTON	2010	8393	21402	7088	89780	127918	13634
BTON	2011	19146	33565	9849	118715	153646	18850
CTBN	2010	18	19	66	273	214	48
CTBN	2011	50	33	51	246	204	29
DPNS	2010	14033	15249	10738	175683	97238	16312
DPNS	2011	-6641	14122	11163	172323	121168	20599
ETWA	2010	38160	-150767	40952	533380	810859	102451
ETWA	2011	72961	-72595	64534	620709	904236	119496
GJTL	2010	830624	1010980	4075764	10371567	9853904	1297944
GJTL	2011	683629	304312	4588389	11554143	11841396	1598803
INDF	2010	3934808	6989734	11754863	47378254	38043360	2448742
INDF	2011	4891673	4968991	12941630	53715950	45332256	2995502
INDS	2010	70040	7370	184540	769816	1027120	164661
INDS	2011	120415	-26255	340926	1139715	1234986	225908
JPRS	2010	28446	48826	17619	411282	427792	93613
JPRS	2011	37686	-36795	14977	437849	641375	191576
KAEF	2010	138716	139119	413196	1657291	3183829	357710
KAEF	2011	171763	81552	426719	1794242	3481166	384036
KBLM	2010	3885	5654	232988	403194	542618	105787
KBLM	2011	19002	47220	282192	641954	864753	183026
KRAS	2010	1060867	998249	472197	1935004	14940265	131525
KRAS	2011	1022843	245651	615754	2398079	2032852	246332
LMPI	2010	2794	19786	183886	608920	401594	134979
LMPI	2011	5424	-3527	229799	685895	502186	166227

LMSH	2010	7350	9647	23302	78200	161012	17520
LMSH	2011	10897	5100	20218	98019	207522	27648
MBTO	2010	36764	9371	53066	333129	566186	175478
MBTO	2011	42659	20619	67398	541673	648375	201404
MLIA	2010	1574744	519766	3285931	4532299	3880766	360077
MLIA	2011	-38125	180066	4668875	6119185	3883572	408240
MYTX	2010	-233379	53303	1438993	1882934	1723962	150815
MYTX	2011	-120520	-4445	1329031	1848394	1957035	120332
NIPS	2010	12663	25105	155548	446688	400894	99943
NIPS	2011	17831	-44903	175431	337605	579224	136036
PSDN	2010	25685	3480	117684	418811	928527	71080
PSDN	2011	23858	20800	119914	421388	1246290	62903
PYFA	2010	4199	9538	52826	100586	140858	20587
PYFA	2011	5172	1688	55114	118033	151094	24057
SRSN	2010	9830	7790	92167	364004	342870	73167
SRSN	2011	23987	29713	85639	361182	387354	104616
TCID	2010	131445	157211	396755	1047238	1466938	194498
TCID	2011	140038	73140	416328	1130865	1654671	248671
ULTJ	2010	107339	310495	941931	2006686	1880411	190914
ULTJ	2011	101323	403960	1069735	2179181	2102383	255494
YPAS	2010	21186	22425	105396	223509	348359	44493
YPAS	2011	16621	16053	112512	200856	373047	55024

Data Keperluan Perhitungan Kualitas Laba Perusahaan Sampel 2012

KODE	LK	NI	CF	PPE	TA	Sales	TR
ALDO	2011	9242	127	73071	164620	244802	33041
ALDO	2012	13327	20669	82521	216293	318332	74780
ARGO	2011	-108482	-49166	1393434	1709908	848287	55721
ARGO	2012	-118970	13606	1403620	1809813	1001452	62518
ASII	2011	21077000	9330000	28804000	154319000	1,63E+08	14926000
ASII	2012	22742000	8930000	34326000	182274000	1,88E+08	16443000
AUTO	2011	1101583	258676	1547831	6964227	7363659	7363659
AUTO	2012	1135914	537785	2084184	8881642	8227485	1060509
BRNA	2011	43796	96771	335847	643963	679335	132921
BRNA	2012	54496	154685	427232	770384	836986	137090
BRPT	2011	-14	-98	1228	2098	2207	132
BRPT	2012	-124	88	1270	2120	2295	155
BTON	2011	19146	33565	9849	118715	153646	18850
BTON	2012	24761	25855	14720	145100	155005	14362
CTBN	2011	50	33	51	246	204	29
CTBN	2012	34	1	50	268	201	41
DPNS	2011	-6641	14122	11163	172323	121168	20599
DPNS	2012	20609	6530	10841	184533	146691	16473
ETWA	2011	72961	-72595	64534	620709	904236	119496
ETWA	2012	38599	53434	153411	782905	1002231	154055
GDST	2011	99675	20585	277271	977463	2093545	114578
GDST	2012	46591	370214	320878	1163971	1647928	175820
GJTL	2011	683629	304312	4588389	11554143	11841396	1598803
GJTL	2012	1132274	1707135	6121783	12869793	12578596	1960521
INDF	2011	4891673	4968991	12941630	53715950	45332256	2995502
INDF	2012	4779446	7419046	15805224	59389405	20201548	3036825
INDS	2011	120415	-26255	340926	1139715	1234986	225908
INDS	2012	134068	110147	756098	1664779	1576987	239653
JPRS	2011	37686	-36795	14977	437849	641375	191576
JPRS	2012	9610	-10271	15425	398606	461125	179057
KAEF	2011	171763	81552	426719	1794242	3481166	384036
KAEF	2012	205764	230612	449140	2076348	3734241	458728
KBLM	2011	19002	47220	282192	641954	864753	183026
KBLM	2012	23833	-79515	289798	722941	1020197	242447
KBRI	2011	-19419	-33956	696082	744581	25340	2013
KBRI	2012	36542	-31491	702271	740753	44840	2194
KICI	2011	356	-3385	7984	87419	87517	10676

KICI	2012	2259	248	9439	94956	94787	13127
KRAS	2011	151337	62268	615754	2398079	2032852	246332
KRAS	2012	-19650	20448	748936	2561947	2287445	491591
LMPI	2011	5424	-3527	229799	685895	502186	166227
LMPI	2012	2341	-14434	274266	815153	598259	198833
LMSH	2011	10897	5100	20218	98019	207522	27648
LMSH	2012	41283	10589	23737	128547	223079	28241
MERK	2011	231158	156230	61536	584388	918532	106605
MERK	2012	107808	88404	636317	569430	929876	67305
MLIA	2011	-38125	180066	4668875	6119185	3883572	408240
MLIA	2012	-30364	518302	5070281	6558955	4580710	392384
MYTX	2011	-120520	-4445	1329031	1848394	1957035	120332
MYTX	2012	-126172	-39341	1280337	1803323	1519059	99056
NIPS	2011	17831	-44903	175431	337605	579224	136036
NIPS	2012	21610	21562	213871	524693	702719	159318
PSDN	2011	23858	20800	119914	421388	1246290	62903
PSDN	2012	25623	10746	283053	682611	1305116	65212
PYFA	2011	5172	1688	55114	118033	151094	24057
PYFA	2012	5308	-448	66153	135849	176730	30568
SRSN	2011	23987	29713	85639	361182	387354	104616
SRSN	2012	16955	-7454	80470	402108	384145	67312
SSTM	2011	-24908	42939	373272	843450	403181	76131
SSTM	2012	-14137	54293	380894	810275	554471	37269
TCID	2011	140038	73140	416328	1130865	1654671	248671
TCID	2012	150373	250453	440132	1261572	1851152	289207
TPIA	2011	8	-4	928	1604	2197	132
TPIA	2012	-87	145	971	1687	2285	154
TSPC	2011	586362	587799	760788	3589595	5780664	536149
TSPC	2012	638535	635028	1000822	4623984	6630809	745771
ULTJ	2011	101323	403960	1069735	2179181	2102383	255494
ULTJ	2012	353431	500334	965975	2420793	2809851	297400
YPAS	2011	16621	16053	112512	200856	373047	55024
YPAS	2012	16472	-28152	171945	349438	413821	162272

Data Keperluan Perhitungan Kualitas Laba Perusahaan Sampel 2013

KODE	LK	NI	CF	PPE	TA	Sales	TR
ALDO	2012	13327	20669	82521	216293	318332	74780
ALDO	2013	22589	39652	105216	301479	399345	108397
ALMI	2012	13949	-28929	684845	1881568	3221635	258906
ALMI	2013	26118	-713749	816552	2751078	2871313	200675
ALTO	2012	16305	-13579	439881	891412	498116	147908
ALTO	2013	12058	-134573	438154	1502519	487200	145718
AMFG	2012	346609	411135	1384995	3115421	2857310	287845
AMFG	2013	338358	551871	1478147	3539393	3216480	378342
ARGO	2012	-118970	13606	1403620	1809813	1001452	62518
ARGO	2013	81749	-237320	1701957	1716219	1327175	104496
ASII	2012	22742000	8930000	34326000	182274000	188053000	16443000
ASII	2013	22297000	21250000	37862000	213994000	193880000	19843000
AUTO	2012	1135914	537785	2084184	8881642	8227485	1060509
AUTO	2013	1058015	551756	3182962	12617678	10701988	1527868
BRNA	2012	54496	154685	427232	770384	836986	137090
BRNA	2013	-12219	163022	639297	1125132	960999	158115
BRPT	2012	-124	88	1270	2120	2295	155
BRPT	2013	-21	95	1287	2321	2519	182
BTON	2012	24761	25855	14720	145100	155005	14362
BTON	2013	25882	11078	14893	176136	113547	10853
BUDI	2012	5084	1646	1271238	2382875	2295369	502424
BUDI	2013	42886	222224	1271806	2299672	2588954	663754
CEKA	2012	58344	178453	215529	1027692	1123519	158553
CEKA	2013	65068	19608	202837	1069627	2531881	283863
CTBN	2012	34	1	50	268	201	41
CTBN	2013	38	52	55	274	244	51
DPNS	2012	20609	6530	10841	184533	146691	16473
DPNS	2013	66813	-660	11734	256373	131333	15090
GDST	2012	46591	370214	320878	1163971	1647928	175820
GDST	2013	91886	192924	309819	1191497	1410117	141981
GJTL	2012	1132274	1707135	6121783	12869793	12578596	1960521
GJTL	2013	120330	1299132	6415815	15350754	12352917	2077769
HDTX	2012	-218654	48588	684299	1362546	861164	168497
HDTX	2013	3102	339542	962535	2378728	1057343	158430
INDF	2012	4779446	7419046	15805224	59389405	20201548	3036825
INDF	2013	3416635	6928790	23027913	78092789	57731998	4429033
INDS	2012	134068	110147	756098	1664779	1576987	239653

INDS	2013	147608	255756	21994	2196518	1702447	309563
JPRS	2012	9610	-10271	15425	398606	461125	179057
JPRS	2013	15045	78623	14146	376541	195247	84866
KAEF	2012	205764	230612	449140	2076348	3734241	458728
KAEF	2013	215642	253783	498644	2471939	4348073	546576
KDSI	2012	36837	50465	171839	570564	1301332	209573
KDSI	2013	36002	85343	342883	850233	1366314	236586
KICI	2012	2259	248	9439	94956	94787	13127
KICI	2013	7420	2412	8717	98296	99029	9466
LMPI	2012	2341	-14434	274266	815153	598259	198833
LMPI	2013	-12040	-28721	280320	822189	676111	219434
LMSH	2012	41283	10589	23737	128547	223079	28241
LMSH	2013	14382	13814	23305	141697	256210	24299
MERK	2012	107808	88404	636317	569430	929876	67305
MERK	2013	175445	133099	616626	696946	1193952	136435
MLIA	2012	-30364	518302	5070281	6558955	4580710	392384
MLIA	2013	-474045	638446	5556239	7189899	5197009	444239
NIPS	2012	21610	21562	213871	524693	702719	159318
NIPS	2013	33782	-75416	256657	798407	911064	255206
PSDN	2012	25623	10746	283053	682611	1305116	65212
PSDN	2013	21332	81549	275646	681832	1279553	68797
PYFA	2012	5308	-448	66153	135849	176730	30568
PYFA	2013	6195	-5856	97554	175118	192555	30273
SSTM	2012	-14137	54293	380894	810275	554471	37269
SSTM	2013	-13228	83498	385911	801666	573748	67217
TCID	2012	150373	250453	440132	1261572	1851152	289207
TCID	2013	160148	253851	684459	1465952	2027899	289170
TPIA	2012	-87	145	971	1687	2285	154
TPIA	2013	11	153	987	1907	2506	180
TRST	2012	61453	76503	1266886	2188129	1949153	338909
TRST	2013	32965	135466	1991932	3260919	2033149	475666
TSPC	2012	638535	635028	1000822	4623984	6630809	745771
TSPC	2013	635176	448669	1203851	1416842	6854889	808788
ULTJ	2012	353431	500334	965975	2420793	2809851	297400
ULTJ	2013	325127	195989	979511	2811620	3460231	368549
WIIM	2012	77302	13127	154938	1207251	1119062	38526
WIIM	2013	132322	-45911	218745	1229011	1588022	57371
YPAS	2012	16472	-28152	171945	349438	413821	162272
YPAS	2013	6221	-14508	195525	613878	439680	234638

Proses Perhitungan Kualitas Laba Perusahaan Sampel 2011

KODE	TAC	DSAL	TAC/TA	1/TA	Dsal/TA	(Dsal-DTR)/TA	PPE/TA	b1	b2	b3	NDA	DA
ARGO	-59316	184030	-0,03263	5,50152E-07	0,107625673	0,096618	0,766601	0,022	0	-0,099	-0,07589	0,043261
ASII	11747	-1,3E+08	0,000104	8,8213E-09	-83,5123582	-1,05414	0,000254	0,022	0	-0,099	-2,5E-05	0,000129
AUTO	842907	1108550	0,1509	1,79024E-07	0,159177752	0,281221	0,277098	0,022	0	-0,099	-0,02743	0,178333
BRAM	-70759	94853	-0,0474	6,69914E-07	0,057136266	0,118186	0,477428	0,022	0	-0,099	-0,04727	0,00014
BRNA	-52975	111007	-0,09616	1,81519E-06	0,172381022	0,207979	0,609626	0,022	0	-0,099	-0,06035	0,03581
BTON	-14419	25728	-0,1606	1,11383E-05	0,216720718	0,22847	0,109701	0,022	0	-0,099	-0,01086	0,14974
CTBN	17	-10	0,062271	0,003663004	-0,04065041	0,032967	0,186813	0,022	0	-0,099	-0,01841	0,080685
DPNS	-20763	23930	-0,11818	5,69207E-06	0,138867127	0,111809	0,063541	0,022	0	-0,099	-0,00629	0,11189
ETWA	145556	93377	0,272894	1,87484E-06	0,150436034	0,14311	0,120991	0,022	0	-0,099	-0,01198	0,284872
GJTL	379317	1987492	0,036573	9,64174E-08	0,172015527	0,162621	0,442401	0,022	0	-0,099	-0,0438	0,08037
INDF	-77318	7288896	-0,00163	2,11067E-08	0,135693328	0,142304	0,273155	0,022	0	-0,099	-0,02704	0,02541
INDS	146670	207866	0,190526	1,29901E-06	0,182384193	0,19046	0,442867	0,022	0	-0,099	-0,04384	0,23437
JPRS	74481	213583	0,181095	2,43142E-06	0,487800589	0,281121	0,036415	0,022	0	-0,099	-0,00361	0,1847
KAEF	90211	297337	0,054433	6,03394E-07	0,165717334	0,163527	0,25748	0,022	0	-0,099	-0,02549	0,079923
KBLM	-28218	322135	-0,06999	2,4802E-06	0,501803868	0,60739	0,699891	0,022	0	-0,099	-0,06929	0,0007
KRAS	777192	-1,3E+07	0,401649	5,16795E-07	-5,38239691	-6,72982	0,318218	0,022	0	-0,099	-0,0315	0,433152
LMPI	8951	100592	0,0147	1,64225E-06	0,146658016	0,11388	0,377388	0,022	0	-0,099	-0,03736	0,052061
LMSH	5797	46510	0,07413	1,27877E-05	0,474499842	0,465243	0,258542	0,022	0	-0,099	-0,0256	0,099726
MBTO	22040	82189	0,066161	3,00184E-06	0,151731764	0,168893	0,202318	0,022	0	-0,099	-0,02003	0,08619
MLIA	-218191	2806	-0,04814	2,20639E-07	0,000458558	-0,01001	1,030134	0,022	0	-0,099	-0,10198	0,053842
MYTX	-116075	233073	-0,06165	5,31086E-07	0,126094869	0,139971	0,70583	0,022	0	-0,099	-0,06988	0,008231

NIPS	62734	178330	0,140443	2,2387E-06	0,52822085	0,318426	0,392737	0,022	0	-0,099	-0,03888	0,179323
PSDN	3058	317763	0,007302	2,38771E-06	0,754086495	0,778251	0,28632	0,022	0	-0,099	-0,02835	0,035647
PYFA	3484	10236	0,034637	9,94174E-06	0,08672151	0,067266	0,547929	0,022	0	-0,099	-0,05424	0,088882
SRSN	-5726	44484	-0,01573	2,74722E-06	0,123162284	0,03581	0,235269	0,022	0	-0,099	-0,02329	0,007561
TCID	66898	187733	0,06388	9,54893E-07	0,166008321	0,127535	0,397549	0,022	0	-0,099	-0,03936	0,103238
ULTJ	-302637	221972	-0,15081	4,98334E-07	0,101860286	0,078434	0,533085	0,022	0	-0,099	-0,05278	0,09804
YPAS	568	24688	0,002541	4,47409E-06	0,122913928	0,06334	0,503389	0,022	0	-0,099	-0,04984	0,052377

Proses Perhitungan Kualitas Laba Perusahaan Sampel 2012

KODE	TAC	Dsal	TAC/TA	1/TA	Dsal/TA	Dsal-DTR/TA	PPE/TA	b1	b2	b3	NDA	DA
ALDO	-7342	73530	-0,0446	6,0746E-06	0,33995552	0,193117	0,501282	0,022	0	-0,099	-0,04963	0,005027
ARGO	-132576	153165	-0,07753	5,8483E-07	0,08463029	0,0856	0,820875	0,022	0	-0,099	-0,08127	0,003733
ASII	13812000	25489000	0,089503	6,4801E-09	0,13983892	0,155341	0,222435	0,022	0	-0,099	-0,02202	0,111524
AUTO	598129	863826	0,085886	1,4359E-07	0,09725972	1,029113	0,29927	0,022	0	-0,099	-0,02963	0,115514
BRNA	-100189	157651	-0,15558	1,5529E-06	0,2046395	0,23834	0,663442	0,022	0	-0,099	-0,06568	0,0899
BRPT	-212	88	-0,10105	0,00047664	0,04150943	0,030982	0,605338	0,022	0	-0,099	-0,05992	0,04113
BTON	-1094	1359	-0,00922	8,4235E-06	0,00936595	0,049252	0,123994	0,022	0	-0,099	-0,01228	0,00306
CTBN	33	-3	0,134146	0,00406504	-0,011194	-0,06098	0,203252	0,022	0	-0,099	-0,02003	0,154179
DPNS	14079	25523	0,081701	5,8031E-06	0,1383113	0,172055	0,062911	0,022	0	-0,099	-0,00623	0,087929
ETWA	-14835	97995	-0,0239	1,6111E-06	0,12516844	0,102199	0,247154	0,022	0	-0,099	-0,02447	0,000568
GDST	-323623	-445617	-0,33108	1,0231E-06	-0,382842	-0,51855	0,328276	0,022	0	-0,099	-0,0325	0,29859
GJTL	-574861	737200	-0,04975	8,6549E-08	0,05728142	0,032498	0,529834	0,022	0	-0,099	-0,05245	0,0027
INDF	-2639600	-2,5E+07	-0,04914	1,8616E-08	-0,4231514	-0,46861	0,294237	0,022	0	-0,099	-0,02913	0,02001

INDS	23921	342001	0,020989	8,7741E-07	0,20543327	0,288016	0,66341	0,022	0	-0,099	-0,06568	0,086666
JPRS	19881	-180250	0,045406	2,2839E-06	-0,4522009	-0,38308	0,035229	0,022	0	-0,099	-0,00349	0,048894
KAEF	-24848	253075	-0,01385	5,5734E-07	0,12188467	0,09942	0,250323	0,022	0	-0,099	-0,02478	0,010933
KBLM	103348	155444	0,16099	1,5577E-06	0,21501616	0,149579	0,451431	0,022	0	-0,099	-0,04469	0,205681
KBRI	68033	19500	0,091371	1,343E-06	0,02632456	0,023243	0,943176	0,022	0	-0,099	-0,09337	0,184745
KICI	2011	7270	0,023004	1,1439E-05	0,07656178	0,055125	0,107974	0,022	0	-0,099	-0,01069	0,033693
KRAS	-40098	254593	-0,01672	4,17E-07	0,09937481	0,003892	0,312307	0,022	0	-0,099	-0,03092	0,014197
LMPI	16775	96073	0,024457	1,4579E-06	0,11785886	0,092532	0,399866	0,022	0	-0,099	-0,03959	0,064044
LMSH	30694	15557	0,313143	1,0202E-05	0,12102188	0,152664	0,242167	0,022	0	-0,099	-0,02397	0,337118
MERK	19404	11344	0,033204	1,7112E-06	0,01992168	0,086662	1,08886	0,022	0	-0,099	-0,1078	0,141001
MLIA	-548666	697138	-0,08966	1,6342E-07	0,10628797	0,116518	0,828588	0,022	0	-0,099	-0,08203	0,00763
MYTX	-86831	-437976	-0,04698	5,4101E-07	-0,2428716	-0,22544	0,692675	0,022	0	-0,099	-0,06857	0,021598
NIPS	48	123495	0,000142	2,962E-06	0,2353662	0,296835	0,633495	0,022	0	-0,099	-0,06272	0,062858
PSDN	14877	58826	0,035305	2,3731E-06	0,08617793	0,134121	0,671716	0,022	0	-0,099	-0,0665	0,101805
PYFA	5756	25636	0,048766	8,4722E-06	0,18870952	0,162031	0,560462	0,022	0	-0,099	-0,05549	0,104252
SRSN	24409	-3209	0,067581	2,7687E-06	-0,0079804	0,094398	0,222796	0,022	0	-0,099	-0,02206	0,089638
SSTM	-68430	151290	-0,08113	1,1856E-06	0,18671439	0,225445	0,45159	0,022	0	-0,099	-0,04471	0,03642
TCID	-100080	196481	-0,0885	8,8428E-07	0,15574299	0,137899	0,389199	0,022	0	-0,099	-0,03853	0,04997
TPIA	-232	88	-0,14464	0,00062344	0,0521636	0,041147	0,605362	0,022	0	-0,099	-0,05992	0,08472
TSPC	3507	850145	0,000977	2,7858E-07	0,18385552	0,178439	0,278812	0,022	0	-0,099	-0,0276	0,028579
ULTJ	-146903	707468	-0,06741	4,5889E-07	0,29224638	0,305418	0,443274	0,022	0	-0,099	-0,04388	0,02353
YPAS	44624	40774	0,222169	4,9787E-06	0,1166845	-0,33095	0,856061	0,022	0	-0,099	-0,08475	0,306919

Proses Perhitungan Kualitas Laba Perusahaan Sampel 2013

KODE	TAC	Dsal	TAC/TA	1/TA	Dsal/TA	Dsal-DTR/TA	PPE/TA	b1	b2	b3	NDA	DA
ALDO	-17063	81013	-0,07889	4,62336E-06	0,268718551	0,219129	0,486451	0,022	0	-0,099	-0,04816	0,03073
ALMI	739867	-350322	0,393218	5,31472E-07	-0,127339901	-0,15524	0,433974	0,022	0	-0,099	-0,04296	0,436182
ALTO	146631	-10916	0,164493	1,12182E-06	-0,007265133	-0,00979	0,491528	0,022	0	-0,099	-0,04866	0,213154
AMFG	-213513	359170	-0,06853	3,20984E-07	0,101477852	0,08624	0,474461	0,022	0	-0,099	-0,04697	0,02156
ARGO	319069	325723	0,176299	5,52543E-07	0,189791046	0,156781	0,940405	0,022	0	-0,099	-0,0931	0,2694
ASII	1047000	5827000	0,005744	5,48625E-09	0,027229735	0,013315	0,20772	0,022	0	-0,099	-0,02056	0,026308
AUTO	506259	2474503	0,057001	1,12592E-07	0,196113976	0,225988	0,358375	0,022	0	-0,099	-0,03548	0,09248
BRNA	-175241	124013	-0,22747	1,29805E-06	0,110220845	0,133684	0,829842	0,022	0	-0,099	-0,08215	0,14532
BRPT	-116	224	-0,05472	0,000471698	0,096510125	0,092925	0,607075	0,022	0	-0,099	-0,06009	0,005373
BTON	14804	-41458	0,102026	6,8918E-06	-0,235374938	-0,26154	0,10264	0,022	0	-0,099	-0,01016	0,112187
BUDI	-179338	293585	-0,07526	4,19661E-07	0,127663858	0,055502	0,533728	0,022	0	-0,099	-0,05284	0,02242
CEKA	45460	1408362	0,044235	9,73054E-07	1,316685162	1,248479	0,197371	0,022	0	-0,099	-0,01954	0,063775
CTBN	-14	43	-0,05224	0,003731343	0,156934307	0,123134	0,205224	0,022	0	-0,099	-0,02024	0,032
DPNS	67473	-15358	0,365642	5,41908E-06	-0,059904904	-0,07573	0,063588	0,022	0	-0,099	-0,0063	0,371937
GDST	-101038	-237811	-0,0868	8,59128E-07	-0,199590095	-0,17524	0,266174	0,022	0	-0,099	-0,02635	0,06045
GJTL	-1178802	-225679	-0,09159	7,77013E-08	-0,014701493	-0,02665	0,498517	0,022	0	-0,099	-0,04935	0,04224
HDTX	-336440	196179	-0,24692	7,3392E-07	0,082472229	0,151368	0,706424	0,022	0	-0,099	-0,06994	0,17698
INDF	-3512155	37530450	-0,05914	1,6838E-08	0,480587907	0,608496	0,387744	0,022	0	-0,099	-0,03839	0,02075
INDS	-108148	125460	-0,06496	6,0068E-07	0,057117674	0,033368	0,013211	0,022	0	-0,099	-0,00131	0,06365
JPRS	-63578	-265878	-0,1595	2,50874E-06	-0,706106374	-0,43072	0,035489	0,022	0	-0,099	-0,00351	0,15599
KAEF	-38141	613832	-0,01837	4,81615E-07	0,248320043	0,253322	0,240154	0,022	0	-0,099	-0,02378	0,005406

KDSI	-49341	64982	-0,08648	1,75265E-06	0,076428461	0,066546	0,600954	0,022	0	-0,099	-0,05949	0,02698
KICI	5008	4242	0,05274	1,05312E-05	0,043155367	0,083228	0,0918	0,022	0	-0,099	-0,00909	0,061828
LMPI	16681	77852	0,020464	1,22676E-06	0,094688691	0,070233	0,343886	0,022	0	-0,099	-0,03404	0,054508
LMSH	568	33131	0,004419	7,77926E-06	0,233815818	0,2884	0,181296	0,022	0	-0,099	-0,01795	0,022367
MERK	42346	264076	0,074366	1,75614E-06	0,378904535	0,342353	1,082883	0,022	0	-0,099	-0,10721	0,181571
MLIA	-1112491	616299	-0,16961	1,52463E-07	0,085717338	0,086057	0,847123	0,022	0	-0,099	-0,08387	0,08575
NIPS	109198	208345	0,208118	1,90588E-06	0,260950868	0,214329	0,489157	0,022	0	-0,099	-0,04843	0,256544
PSDN	-60217	-25563	-0,08822	1,46496E-06	-0,03749164	-0,0427	0,403811	0,022	0	-0,099	-0,03998	0,04824
PYFA	12051	15825	0,088709	7,36111E-06	0,090367638	0,118661	0,718106	0,022	0	-0,099	-0,07109	0,159801
SSTM	-96726	19277	-0,11937	1,23415E-06	0,024046174	-0,01317	0,476272	0,022	0	-0,099	-0,04715	0,07222
TCID	-93703	176747	-0,07427	7,92662E-07	0,120568068	0,14013	0,542545	0,022	0	-0,099	-0,05371	0,02056
TPIA	-142	221	-0,08417	0,000592768	0,115888831	0,11559	0,585062	0,022	0	-0,099	-0,05791	0,02626
TRST	-102501	83996	-0,04684	4,57011E-07	0,025758383	-0,02411	0,910336	0,022	0	-0,099	-0,09012	0,043279
TSPC	186507	224080	0,040335	2,16264E-07	0,158154544	0,034832	0,260349	0,022	0	-0,099	-0,02577	0,066109
ULTJ	129138	650380	0,053345	4,13088E-07	0,231318599	0,239273	0,404624	0,022	0	-0,099	-0,04006	0,093403
WIIM	178233	468960	0,147635	8,28328E-07	0,381575104	0,372843	0,181193	0,022	0	-0,099	-0,01794	0,165573
YPAS	20729	25859	0,059321	2,86174E-06	0,042124005	-0,13309	0,559541	0,022	0	-0,099	-0,05539	0,114715

Lampiran 5

Data Perhitungan Nilai Perusahaan Sampel 2011

No.	KODE	CL	CA	I	LL	CLOSE	JSB	MVE	DEBT	NP
1	ARGO	290788	301305	190316	1058831	1100	100+E6	0,1	1238630	0,724384
2	ASII	29312000	65978000	11990000	29312000	7400	1245	9213000	4636000	0,090209
3	AUTO	1892818	2564455	955369	348515	3261	137	446757	632247	0,154935
4	BRAM	303092	845267	350750	155302	2150	18	38700	-36123	0,001552
5	BRNA	295220	297952	93563	94237	354	142	50268	185068	0,365449
6	BTON	24694	77479	10513	1897	335	152	50920	-40375	0,088825
7	CTBN	728977	1593221	692554	186380	4250	0,03	127,5	14690	0,006636
8	DPNS	22171	115051	31535	18983	710	41	29110	-42362	-0,0769
9	ETWA	232930	234485	34557	11824	430	453	194790	44826	0,386036
10	GJTL	2900317	5073477	1660462	4223001	3000	945	2835000	3710303	0,56649
11	INDF	12831304	24501734	6536343	9144404	4600	3845	17687000	4010317	0,404907
12	INDS	330239	793907	427509	177227	1840	213	391920	141068	0,46765
13	JPRS	90142	305037	93863	9888	485	1188	576180	-111144	1,062092
14	KAEF	459694	1263030	456069	82042	340	1433	487220	-265225	0,123726
15	KBLM	385750	359534	116698	12841	114	37	4218	155755	0,248809
16	KRAS	9204702	13213392	6801242	1951867	840	5913	4966920	4744419	0,451447
17	LMPI	218702	323063	137275	60073	205	320	65600	92987	0,231211
18	LMSH	31552	74304	33885	9264	5000	0,3	1500	397	0,019353
19	MBTO	112665	459791	53049	28466	410	700	287000	-265611	0,112919

20	MLIA	869331	1342734	686899	4377279	445	32	14240	4590775	0,752554
21	MYTX	978512	454583	188583	806095	225	424	95400	1518607	0,873194
22	NIPS	245828	266367	121745	34862	111	0,9	99,9	136068	0,304839
23	PSDN	180507	279794	162978	34571	310	0,6	186	98262	0,233657
24	PYFA	24367	61889	29523	11270	176	2650	466400	3271	3,979116
25	SRSN	81670	259288	121604	27272	54	594	32076	-28742	0,009231
26	TCID	57216	671882	278433	53236	7700	2	15400	-282997	-0,23663
27	ULTJ	607594	924080	368497	169141	1080	291	314280	221152	0,245703
28	YPAS	70566	104594	44979	4827	680	26	17680	15778	0,149694

Data Perhitungan Nilai Perusahaan Sampel 2012

No.	KODE	CL	CA	I	LL	CLOSE	JSB	MVE	DEBT	NP
1	ALDO	85298	104370	32361	5293	470	1561	733670	18582	4,068492
2	ARGO	498085	392895	300496	1090263	1000	10	10000	1495949	0,832102
3	ASII	54178000	75799000	15285000	38282000	7600	6209	47188400	31946000	0,434151
4	AUTO	2751766	3205631	1155235	644777	3548	62	219976	1346147	0,176333
5	BRNA	342186	333162	115736	126368	700	209	146300	251128	0,515883
6	BRPT	4781022	7309224	2707349	6438036	420	1408	591360	6617183	0,351553
7	BTON	29749	98050	9736	2173	700	85	59500	-56392	0,02142
8	CTBN	1065221	1905911	1029630	151556	4400	2	8800	340496	0,134562
9	DPNS	12506	107456	37052	16434	385	10	3850	-41464	-0,20372
10	ETWA	383479	295904	36774	139729	310	341	105710	264078	0,384812

11	GDST	356946	825949	257229	14100	108	356	38448	-197674	-0,00014
12	GJTL	3020330	5194057	1478827	4371379	2225	945	2102625	3676479	0,449044
13	INDF	13080544	26202972	77829594	12100989	5850	3371	19720350	76808155	1,627135
14	INDS	371744	867260	528533	156463	3091	322	995302	189480	0,711675
15	JPRS	39437	264396	69481	11661	330	788	260040	-143817	0,291573
16	KAEF	533306	1506614	526304	110187	740	1756	1299440	-336817	0,462675
17	KBLM	441527	430524	172014	167668	135	178	24030	350685	0,51832
18	KBRI	15460	35556	3838	13836	50	3896	194800	-2422	0,256247
19	KICI	12934	62084	40389	15464	270	25	6750	6703	0,141676
20	KRAS	12033686	13534654	6308399	1948756	640	1938	1240320	6756187	0,032669
21	LMPI	348710	432213	221483	56982	255	1041	265455	194962	0,564573
22	LMSH	25036	101833	34376	5986	10500	0,3	3150	-36435	-0,25893
23	MERK	119828	463883	327577	32861	152000	0,2	30400	16383	0,082157
24	MLIA	967054	1418657	654083	4354333	235	98	23030	4556813	0,698258
25	NIPS	279356	308239	123127	31360	114	2	228	125604	0,239363
26	PSDN	236668	380248	225987	36366	205	2	410	118773	0,174599
27	PYFA	28420	68588	25147	19724	177	478	84606	4703	0,657409
28	SRSN	111511	306887	180002	21394	50	1425	71250	6020	0,192162
29	SSTM	249001	428479	389372	276326	134	27	3618	486220	0,604532
30	TCID	99477347	768615499	260785705	66274030	11000	1	11000	-3,4E+08	-0,27114
31	TPIA	4683229	6719190	2666444	4660747	4375	61	266875	5291230	0,340687
32	TSPC	1097135	3393778	764579	182694	3725	1230	4581750	-1349370	0,697688
33	ULTJ	592823	1196427	334169	151452	1330	300	399000	-117983	0,116085

34	YPAS	126422	169843	81927	58427	670	10	6700	96933	0,29657
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Data Perhitungan Nilai Perusahaan Sampel 2013

No.	KODE	CL	CA	I	LL	CLOSE	JSB	MVE	DEBT	NP
1	ALDO	108575	139377	42651	5207	660	1476	974160	17056	4,382382
2	ALMI	1323787	1548632	788025	282189	600	40	24000	845369	0,371096
3	ALTO	107353	202022	62918	30823	570	2692	1534440	-928	4,471976
4	AMFG	374150	1766114	678670	253382	7000	11	77000	-459912	-0,11628
5	ARGO	787711	415464	274413	1080476	1200	4	4800	1727136	0,842482
6	ASII	71139000	88352000	14433000	36667000	6800	9508	64654400	33887000	4,60603
7	AUTO	2661332	5029517	1605263	397612	3650	1099	4011350	-365310	0,288963
8	BRNA	501732	415677	153498	143842	455	131	59605	383395	0,460389
9	BRPT	8318369	8218195	3079059	5613167	410	384	157440	8792400	0,360862
10	BTON	35117	121813	11527	2356	550	13	7150	-72813	-0,38523
11	BUDI	1086750	1151434	337900	541220	109	466	50794	814436	0,355543
12	CEKA	409078	696806	324354	22405	1160	7	8120	59031	0,071811
13	CTBN	1552666	2499641	1506248	155503	4500	0,02	90	714776	0,217131
14	DPNS	72159	167304	38419	16329	470	81	38070	-40397	-0,00838
15	GDST	557176	1082624	344117	16764	86	101	8686	-164567	-0,10972
16	GJTL	2442633	6343992	1649774	6339714	1680	1544	2593920	4088129	0,459513
17	HDTX	904605	600770	246752	552230	415	0,3	124,5	1102817	0,486499
18	INDF	19471309	32464497	8160539	10248351	6600	3207	21166200	5415702	0,340389

19	INDS	293526	1232474	460581	138090	2675	71	189925	-340277	-0,07371
20	JPRS	3116	236319	46918	12662	270	635	171450	-173623	-0,00569
21	KAEF	746123	1810615	640909	101462	590	1304	769360	-322121	0,180926
22	KDSI	329810	515874	164740	22811	345	69	23805	1487	0,036042
23	KICI	13565	69708	49527	15018	270	48	12960	8402	0,209588
24	LMPI	350300	437774	205084	51853	215	1192	256280	169463	0,523719
25	LMSH	27804	113216	41478	5517	8000	0,2	1600	-38417	-0,26483
26	MERK	147818	588238	249319	36909	189000	0,2	37800	-154192	-0,16711
27	MLIA	1176530	1480246	692301	4540375	425	307	130475	4928960	0,76238
28	NIPS	416265	476170	189769	64405	324	80	25920	194269	0,30858
29	PSDN	256386	403741	225526	36178	150	2	300	114349	0,158724
30	PYFA	37105	67655	29594	40626	147	657	96579	39670	0,812341
31	SSTM	149154	427721	369552	349647	79	114	9006	440632	0,571147
32	TCID	196848	846840	251469	75704	13500	1	13500	-322819	-0,21214
33	TPIA	6308216	7725397	3033385	5317662	2975	9	26775	6933866	0,350397
34	TRST	937875	1114535	534820	455243	250	305	76250	813403	0,295555
35	TSPC	1184013	3895938	941705	205579	4950	526	2603700	-1564641	0,200007
36	ULTJ	634862	1536859	562371	113960	4500	332	1494000	-225666	0,466862
37	WIIM	350007	937894	555167	40008	670	1024	686080	7288	0,60298
38	YPAS	137519	199008	108786	94363	660	5	3300	141660	0,358367

Lampiran 6

Data Pengungkapan CSR dan Mekanisme GCG Perusahaan Sampel Tahun 2011

No.	KODE	CSR	KM	KI	DKI
1	ARGO	0,1154	0,0246	0,5464	0,333333
2	ASII	0,1410	0,0004	0,5011	0,454545
3	AUTO	0,1282	0,0007	0,9565	0,4
4	BRAM	0,0897	0,2809	0,6582	0,428571
5	BRNA	0,1154	0,1051	0,6073	0,5
6	BTON	0,1026	0,0958	0,8154	0,5
7	CTBN	0,1410	0,0003	0,8092	0,4
8	DPNS	0,1154	0,0687	0,6809	0,333333
9	ETWA	0,1154	0,0008	0,4815	0,25
10	GJTL	0,1410	0,0008	0,597	0,375
11	IKAI	0,1154	0,0303	0,7874	0,5
12	IKBI	0,1154	0,001	0,9306	0,4
13	INDF	0,1410	0,0006	0,5007	0,333333
14	INDS	0,1026	0,0041	0,8824	0,333333
15	JPRS	0,1026	0,1553	0,6842	0,5
16	KAEF	0,1410	0,0000005	0,9003	0,4
17	KBLM	0,1154	0,1534	0,6848	0,333333
18	KRAS	0,1410	0,0001	0,1998	0,4
19	LMPI	0,1282	0,0001	0,7753	0,5
20	LMSH	0,1026	0,2561	0,3222	0,333333
21	MBTO	0,1282	0,001	0,6682	0,333333
22	MLIA	0,1282	0,0006	0,6725	0,333333
23	MYTX	0,1026	0,0000001	0,7972	0,5
24	NIKL	0,1410	0,005	0,8	0,333333
25	NIPS	0,1026	0,2426	0,3711	0,333333
26	PSDN	0,1026	0,08993	0,72092	0,333333
27	PTSN	0,1026	0,7	0,2207	0,333333
28	PYFA	0,1282	0,2308	0,5385	0,333333
29	SRSN	0,1282	0,000001	0,8532	0,333333
30	TCID	0,1154	0,00142	0,78816	0,4
31	ULTJ	0,1410	0,1797	0,4662	0,333333
32	UNTX	0,1154	0,0002	0,6937	0,25
33	YPAS	0,1410	0,0035	0,8947	0,333333

Data Pengungkapan CSR dan Mekanisme GCG Perusahaan Sampel Tahun 2012

No.	KODE	CSR	KM	KI	DKI
1	ALDO	0,1154	0,1432	0,5841	0,333333
2	ARGO	0,1026	0,0247	0,5467	0,4
3	ASII	0,1410	0,0004	0,5011	0,416667
4	AUTO	0,1282	0,0007	0,9565	0,222222
5	BRNA	0,1154	0,1048	0,5142	0,25
6	BRPT	0,1410	0,0049	0,6743	0,6
7	BTON	0,1026	0,0958	0,8183	0,5
8	CTBN	0,1410	0,0003	0,8092	0,4
9	DPNS	0,1154	0,0571	0,6666	0,333333
10	ETWA	0,1154	0,0008	0,4815	0,25
11	GDST	0,1282	0,0001	0,9796	0,333333
12	GJTL	0,1410	0,0008	0,5981	0,285714
13	INDF	0,1410	0,0002	0,5007	0,375
14	INDS	0,1026	0,0041	0,8811	0,333333
15	JPRS	0,1026	0,1553	0,6842	0,5
16	KAEF	0,1410	0,0001	0,9002	0,4
17	KBLM	0,1154	0,1543	0,6848	0,333333
18	KBRI	0,1154	0,0115	0,5037	0,5
19	KICI	0,1026	0,0023	0,8254	0,333333
20	KRAS	0,1410	0,0001	0,8	0,4
21	LMPI	0,1282	0,0001	0,7753	0,5
22	LMSH	0,1026	0,2563	0,3222	0,333333
23	MERK	0,1410	0,00001	0,8665	0,333333
24	MLIA	0,1282	0,0006	0,6725	0,333333
25	NIPS	0,1026	0,244	0,3711	0,333333
26	PSDN	0,1154	0,01652	0,72092	0,333333
27	PYFA	0,1282	0,2308	0,5385	0,333333
28	SRSN	0,1282	0,1208	0,7799	0,333333
29	SSTM	0,1282	0,1208	0,7799	0,333333
30	TCID	0,1154	0,00142	0,78816	0,4
31	TPIA	0,1282	0,00142	0,78816	0,285714
32	TSPC	0,1282	0,001021	0,7729	0,5
33	ULTJ	0,1410	0,1797	0,4662	0,333333
34	YPAS	0,1410	0,0035	0,8947	0,333333

Data Pengungkapan CSR dan Mekanisme GCG Perusahaan Sampel Tahun 2013

No.	KODE	CSR	KM	KI	DKI
1	ALDO	0,1154	0,1432	0,5841	0,333333
2	ALMI	0,1154	0,016	0,7598	0,5
3	ALTO	0,1026	0,0225	0,8073	0,333333
4	AMFG	0,1538	0,0000004	0,847	0,333333
5	ARGO	0,1026	0,0247	0,5467	0,4
6	ASII	0,1410	0,0004	0,5011	0,3
7	AUTO	0,1282	0,0006	0,8	0,363636
8	BRNA	0,1154	0,0942	0,5142	0,333333
9	BRPT	0,1410	0,0153	0,6743	0,333333
10	BTON	0,1026	0,0958	0,8183	0,5
11	BUDI	0,1282	0,0002	0,5268	0,333333
12	CEKA	0,1026	0,0076	0,9201	0,333333
13	CTBN	0,1410	0,0003	0,8245	0,333333
14	DPNS	0,1154	0,0571	0,6647	0,333333
15	GDST	0,1282	0,0001	0,9798	0,5
16	GJTL	0,1410	0,0008	0,5981	0,285714
17	HDTX	0,1154	0,0238	0,8991	0,333333
18	INDF	0,1410	0,0002	0,5007	0,375
19	INDS	0,1026	0,0044	0,8811	0,333333
20	JPRS	0,1026	0,1553	0,6842	0,5
21	KAEF	0,1410	0,0001	0,9002	0,4
22	KDSI	0,1282	0,0516	0,7568	0,5
23	KICI	0,1026	0,0023	0,8306	0,333333
24	LMPI	0,1282	0,0001	0,7753	0,5
25	LMSH	0,1026	0,2563	0,3222	0,333333
26	MERK	0,1410	0,00001	0,8665	0,333333
27	MLIA	0,1282	0,0006	0,6804	0,4
28	NIPS	0,1026	0,124	0,3711	0,25
29	PSDN	0,1154	0,0164	0,9102	0,333333
30	PYFA	0,1282	0,2308	0,5385	0,333333
31	SSTM	0,1282	0,08	0,7	0,333333
32	TCID	0,1154	0,00141	0,78841	0,333333
33	TPIA	1,4103	0,0145	0,9533	0,285714
34	TRST	0,1154	0,015	0,5971	0,333333
35	TSPC	0,1282	0,001	0,773	0,6

36	ULTJ	0,1410	0,178	0,466	0,333333
37	WIIM	0,1410	0,246	0,2248	0,333333
38	YPAS	0,1410	0,0035	0,8947	0,333333



Lampiran 7A

Hasil SPSS Uji Normalitas Model Penelitian 1

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	89	100,0%	0	,0%	89	100,0%

Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	,0000000	,08944739
	95% Confidence Interval for Mean	Lower Bound Upper Bound	-,1777579 ,1777579
	5% Trimmed Mean	-,1507744	
	Median	-,2019735	
	Variance	,712	
	Std. Deviation	,84384500	
	Minimum	-,62564	
	Maximum	3,91800	
	Range	4,54364	
	Interquartile Range	,44416	
	Skewness	3,521	,255
	Kurtosis	12,901	,506

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	61
		2	57
		3	21
		4	26
		5	37
	Lowest	1	20
		2	69
		3	82
		4	75
		5	64

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,258	89	,000	,552	89	,000

a. Lilliefors Significance Correction

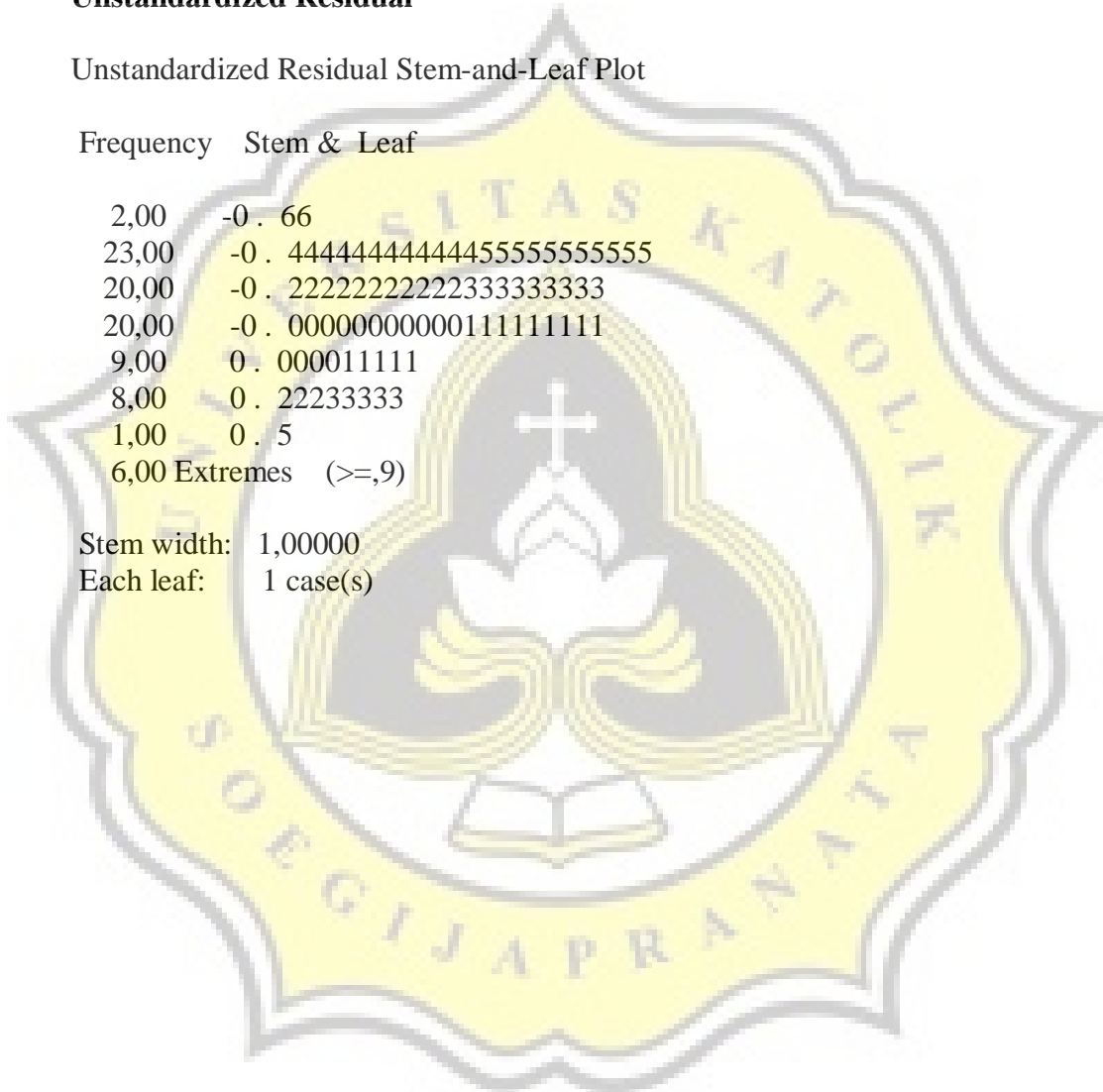
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

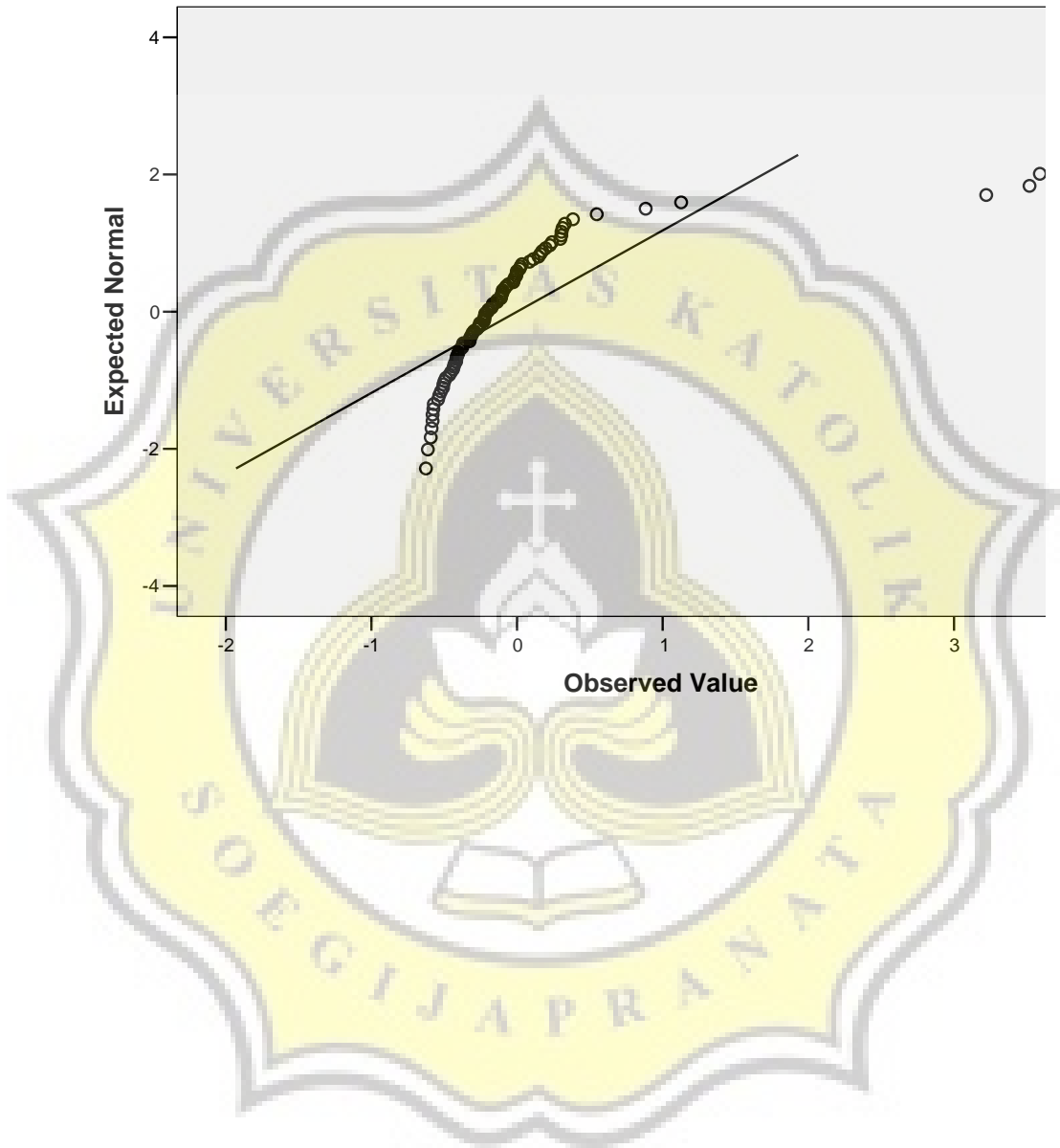
Frequency Stem & Leaf

2,00 -0 . 66
 23,00 -0 . 444444444444555555555555
 20,00 -0 . 2222222222223333333333
 20,00 -0 . 0000000000011111111111
 9,00 0 . 0000111111
 8,00 0 . 22233333
 1,00 0 . 5
 6,00 Extremes (>=,9)

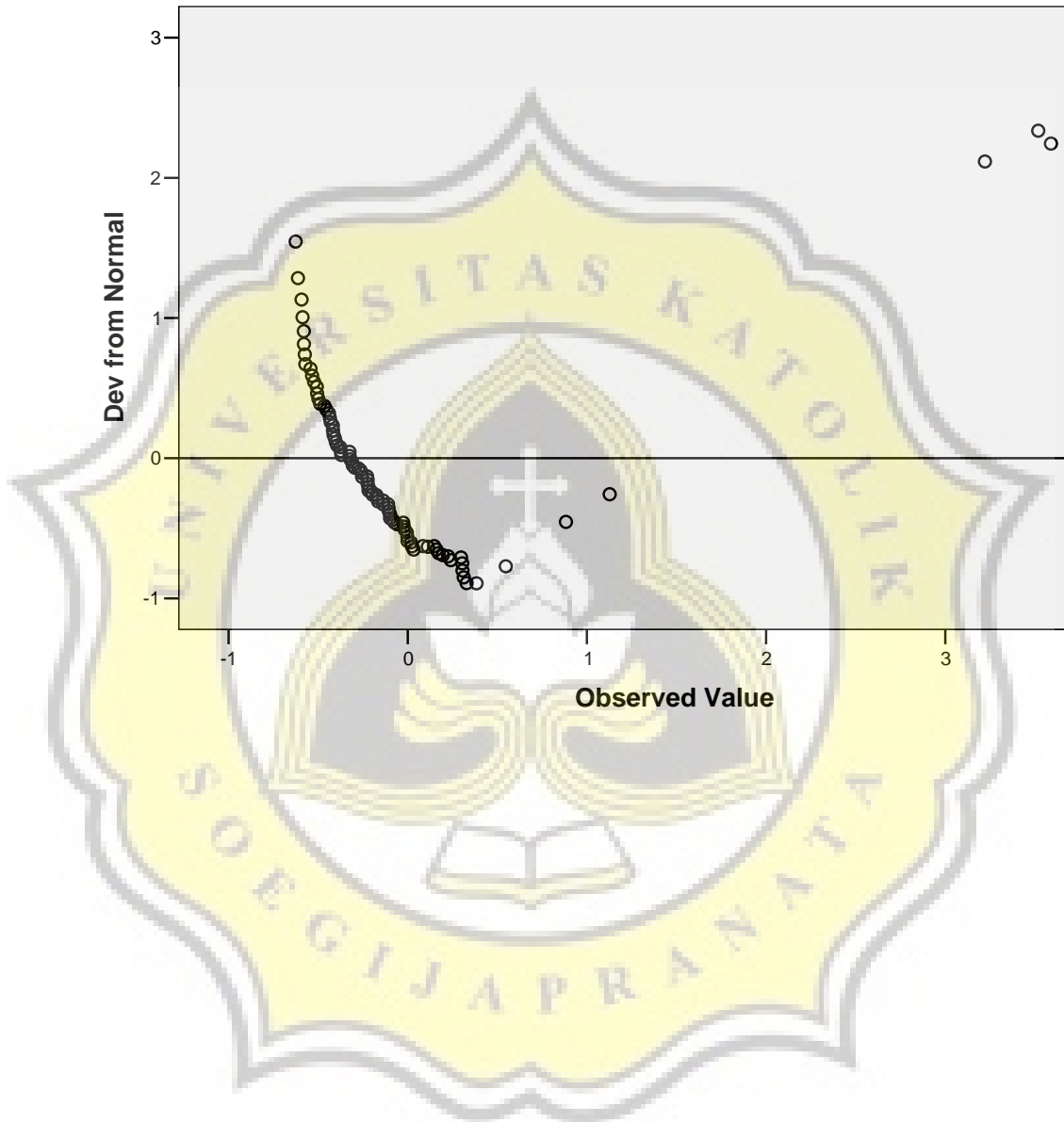
Stem width: 1,00000
 Each leaf: 1 case(s)

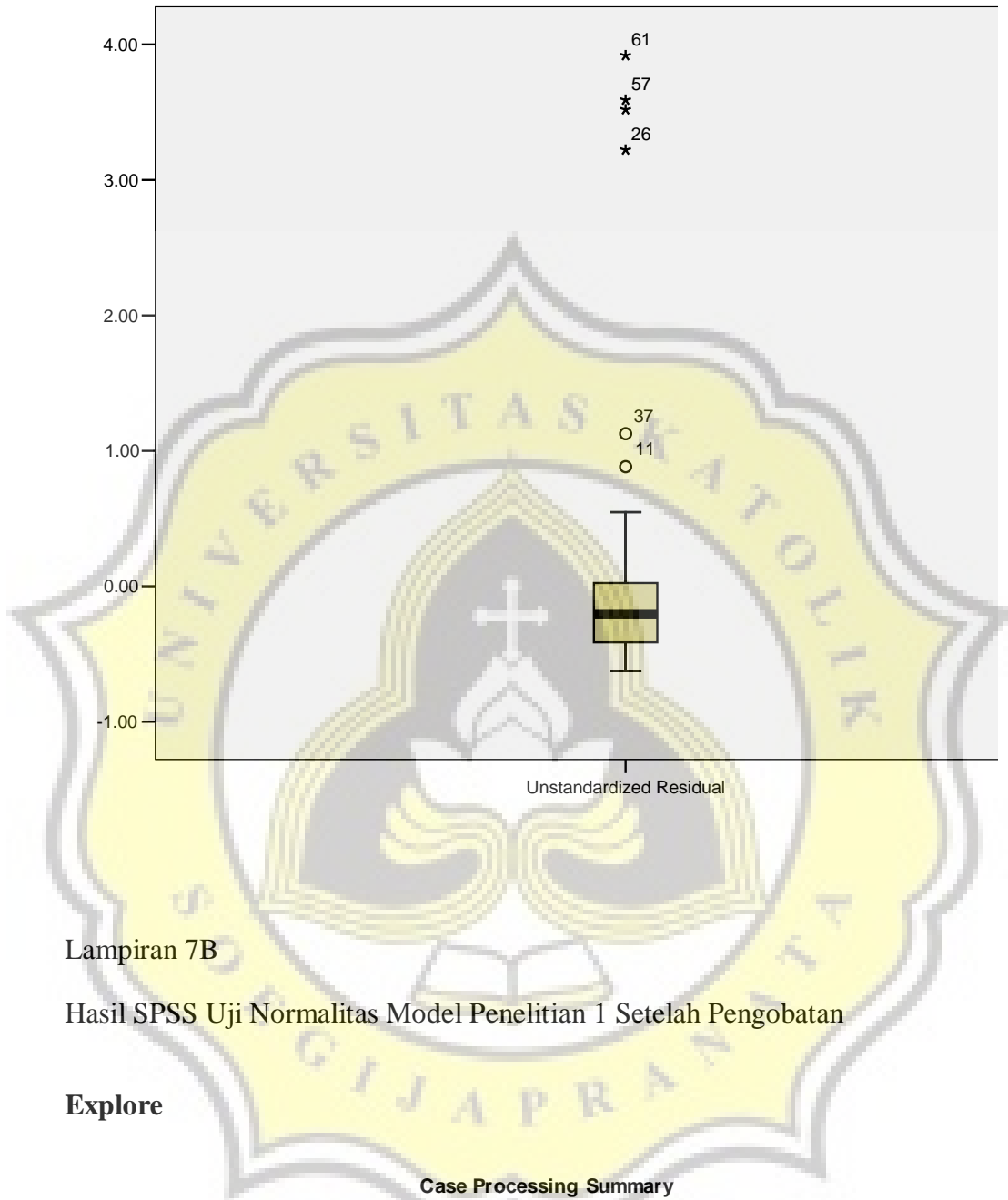


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 7B

Hasil SPSS Uji Normalitas Model Penelitian 1 Setelah Pengobatan

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	65	100,0%	0	,0%	65	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		,0000000	,01680714
	95% Confidence Interval for Mean	Lower Bound	-,0335761	
		Upper Bound	,0335761	
	5% Trimmed Mean		-,0045185	
	Median		-,0270527	
	Variance		,018	
	Std. Deviation		,13550352	
	Minimum		-,20912	
	Maximum		,29688	
	Range		,50600	
	Interquartile Range		,22627	
	Skewness		,497	,297
	Kurtosis		-,799	,586

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	9
		2	32
		3	33
		4	65
		5	7
	Lowest	1	18
		2	30
		3	49
		4	44
		5	37

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,105	65	,073	,943	65	,005

a. Lilliefors Significance Correction

Unstandardized Residual

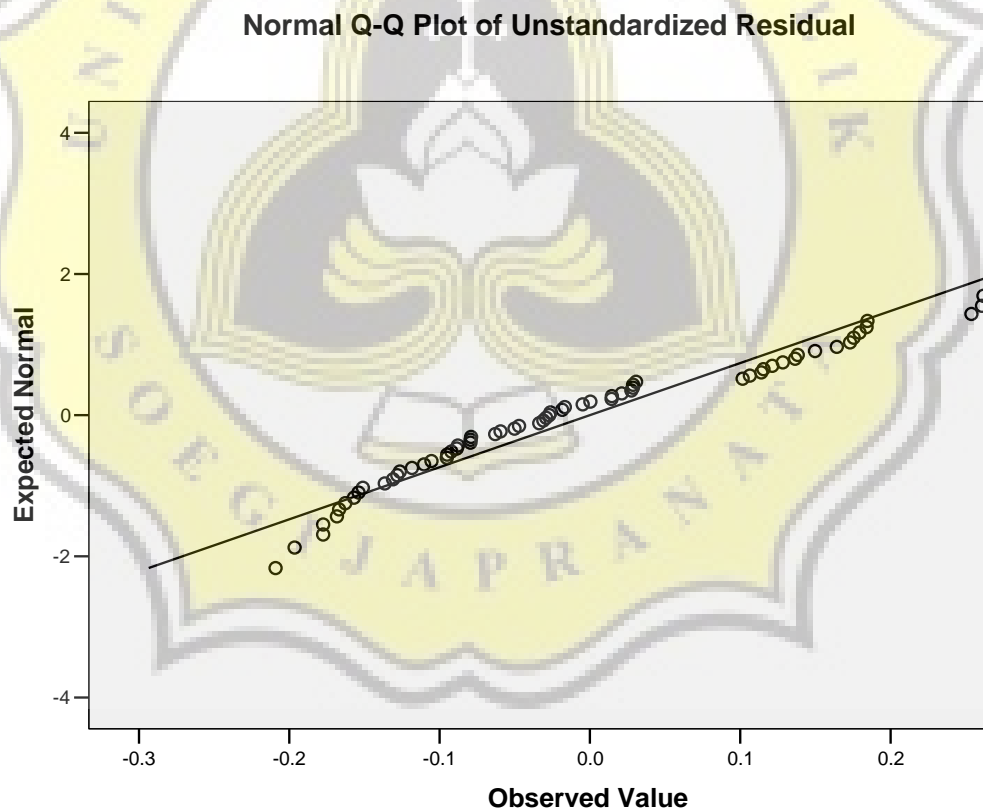
Unstandardized Residual Stem-and-Leaf Plot

Frequency Stem & Leaf

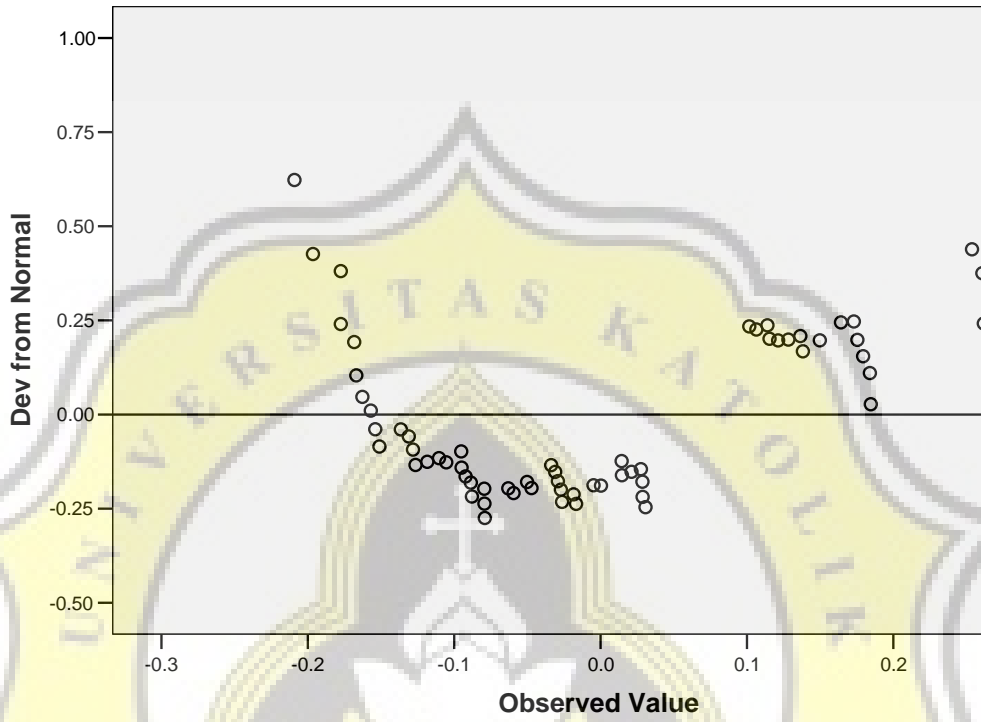
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8,00	0 . 01122223
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5,00	2 . 56669

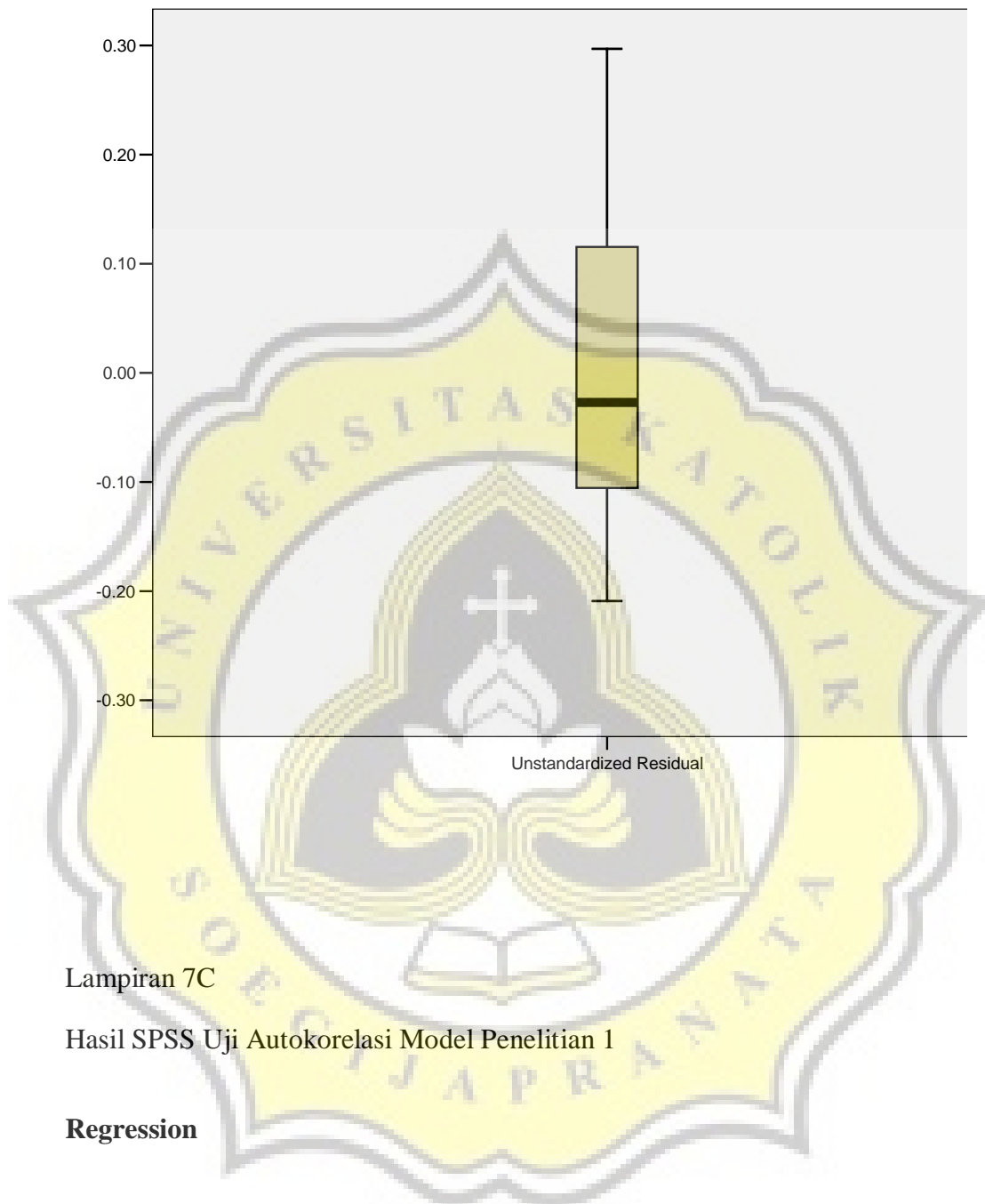
Stem width: ,10000

Each leaf: 1 case(s)



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 7C

Hasil SPSS Uji Autokorelasi Model Penelitian 1

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DA, TAT, PER, CR, ^a ROE, DER	.	Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,826 ^a	,682	,649	,14234	1,956

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

b. Dependent Variable: NP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,516	6	,419	20,701	,000 ^a
	Residual	1,175	58	,020		
	Total	3,692	64			

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,441	,058		7,577	,000		
	CR	-,057	,010	-,463	-5,771	,000	,851	1,175
	ROE	-,430	,160	-,267	-2,680	,010	,554	1,806
	DER	,050	,016	,329	3,058	,003	,475	2,106
	TAT	-,022	,022	-,079	-1,028	,308	,922	1,085
	PER	,000	,001	,012	,146	,884	,863	1,159
	DA	-,270	,167	-,121	-1,613	,112	,975	1,026

a. Dependent Variable: NP

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	CR	ROE	DER	TAT	PER	DA
1	1	4,210	1,000	,00	,01	,01	,00	,01	,02	,02
	2	1,206	1,869	,00	,00	,09	,14	,00	,03	,02
	3	,503	2,895	,00	,06	,15	,01	,00	,38	,30
	4	,452	3,052	,00	,17	,00	,00	,09	,45	,22
	5	,319	3,632	,00	,38	,19	,13	,07	,01	,35
	6	,242	4,168	,01	,12	,30	,14	,68	,01	,05
	7	,068	7,882	,98	,25	,26	,58	,14	,10	,04

a. Dependent Variable: NP

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,3382	1,0200	,2651	,19829	65
Residual	-,20912	,29688	,00000	,13550	65
Std. Predicted Value	-3,043	3,807	,000	1,000	65
Std. Residual	-1,469	2,086	,000	,952	65

a. Dependent Variable: NP

Lampiran 7D

Hasil SPSS Uji Multikolinieritas Model Penelitian 1

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DA, TAT, PER, CR, ROE, DER ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,826 ^a	,682	,649	,14234

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,516	6	,419	20,701	,000 ^a
	Residual	1,175	58	,020		
	Total	3,692	64			

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,441	,058		7,577	,000		
	CR	-,057	,010	-,463	-5,771	,000	,851	1,175
	ROE	-,430	,160	-,267	-2,680	,010	,554	1,806
	DER	,050	,016	,329	3,058	,003	,475	2,106
	TAT	-,022	,022	-,079	-1,028	,308	,922	1,085
	PER	,000	,001	,012	,146	,884	,863	1,159
	DA	-,270	,167	-,121	-1,613	,112	,975	1,026

a. Dependent Variable: NP

Coefficient Correlations

Model		DA	TAT	PER	CR	ROE	DER	
1	Correlations	DA	1,000	-,013	-,007	,069	-,096	-,111
		TAT	-,013	1,000	,032	-,129	-,109	,076
		PER	-,007	,032	1,000	-,059	-,043	,234
		CR	,069	-,129	-,059	1,000	,114	,284
		ROE	-,096	-,109	-,043	,114	1,000	,611
		DER	-,111	,076	,234	,284	,611	1,000
	Covariances	DA	,028	-4,9E-005	-1,6E-006	,000	-,003	,000
		TAT	-4,9E-005	,000	1,04E-006	-2,8E-005	,000	2,69E-005
		PER	-1,6E-006	1,04E-006	2,19E-006	-8,6E-007	-1,0E-005	5,64E-006
		CR	,000	-2,8E-005	-8,6E-007	9,65E-005	,000	4,54E-005
		ROE	-,003	,000	-1,0E-005	,000	,026	,002
		DER	,000	2,69E-005	5,64E-006	4,54E-005	,002	,000

a. Dependent Variable: NP

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	CR	ROE	DER	TAT	PER	DA
1	1	4,210	1,000	,00	,01	,01	,00	,01	,02	,02
	2	1,206	1,869	,00	,00	,09	,14	,00	,03	,02
	3	,503	2,895	,00	,06	,15	,01	,00	,38	,30
	4	,452	3,052	,00	,17	,00	,00	,09	,45	,22
	5	,319	3,632	,00	,38	,19	,13	,07	,01	,35
	6	,242	4,168	,01	,12	,30	,14	,68	,01	,05
	7	,068	7,882	,98	,25	,26	,58	,14	,10	,04

a. Dependent Variable: NP

Lampiran 7E

Hasil SPSS Uji Heterokedastisitas Model Penelitian 1

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	DA, TAT, PER, CR, ^a ROE, DER	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,224 ^a	,050	-,048	,07482

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,017	6	,003	,509	,799 ^a
	Residual	,325	58	,006		
	Total	,342	64			

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,068	,031		2,235	,029
	CR	,007	,005	,186	1,337	,186
	ROE	,078	,084	,158	,921	,361
	DER	,008	,009	,180	,968	,337
	TAT	,005	,011	,052	,393	,696
	PER	,000	,001	,045	,325	,746
	DA	,021	,088	,031	,240	,811

a. Dependent Variable: ABS_RES

Lampiran 7F

Hasil SPSS Uji Hipotesis Model Penelitian 1

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	DA, TAT, PER, CR, ROE, DER ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,826 ^a	,682	,649	,14234

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,516	6	,419	20,701	,000 ^a
	Residual	1,175	58	,020		
	Total	3,692	64			

a. Predictors: (Constant), DA, TAT, PER, CR, ROE, DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,441	,058		7,577	,000
	CR	-,057	,010	-,463	-5,771	,000
	ROE	-,430	,160	-,267	-2,680	,010
	DER	,050	,016	,329	3,058	,003
	TAT	-,022	,022	-,079	-1,028	,308
	PER	,000	,001	,012	,146	,884
	DA	-,270	,167	-,121	-1,613	,112

a. Dependent Variable: NP

Lampiran 8A

Hasil SPSS Uji Normalitas Model Penelitian 2

Explore**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	89	100,0%	0	,0%	89	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		,0000000	,08554220
	95% Confidence Interval for Mean	Lower Bound	-,1699971	
		Upper Bound	,1699971	
	5% Trimmed Mean		-,1223634	
	Median		-,1691449	
	Variance		,651	
	Std. Deviation		,80700348	
	Minimum		-1,05347	
	Maximum		3,53123	
	Range		4,58470	
	Interquartile Range		,54975	
	Skewness		2,984	,255
	Kurtosis		10,195	,506

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	61	3,53123
		2	21	3,48311
		3	57	3,06919
		4	26	2,83347
		5	37	1,17539
	Lowest	1	82	-1,05347
		2	20	-,87852
		3	64	-,71567
		4	86	-,68936
		5	63	-,68354

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,198	89	,000	,668	89	,000

a. Lilliefors Significance Correction

Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

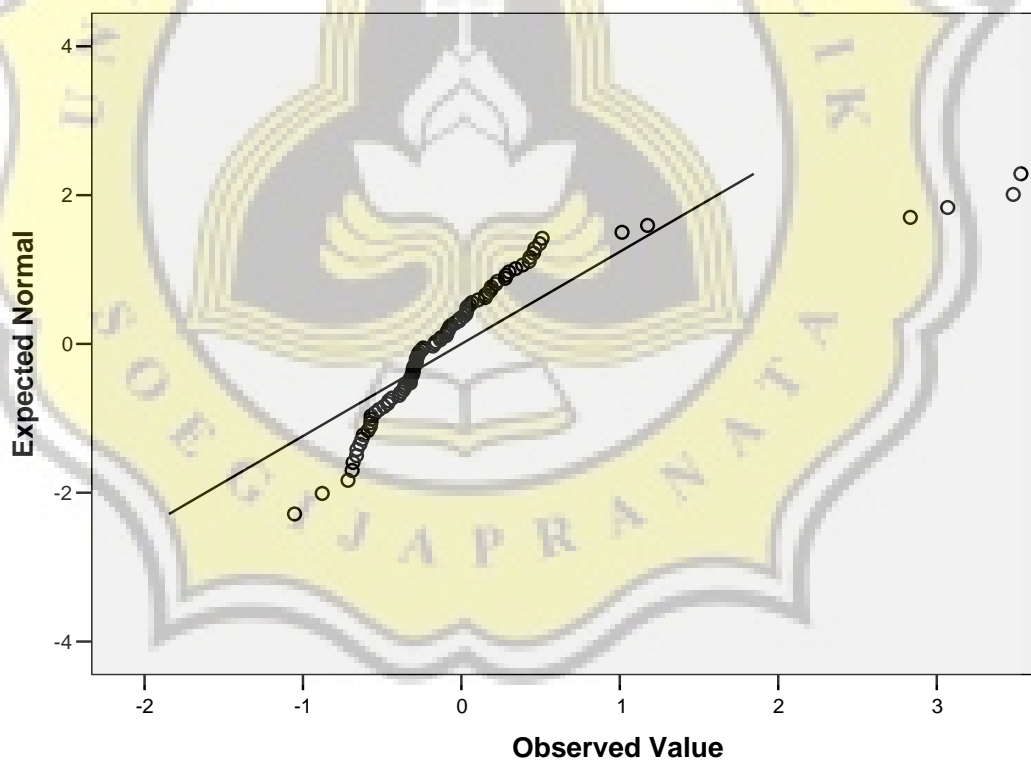
Frequency Stem & Leaf

```

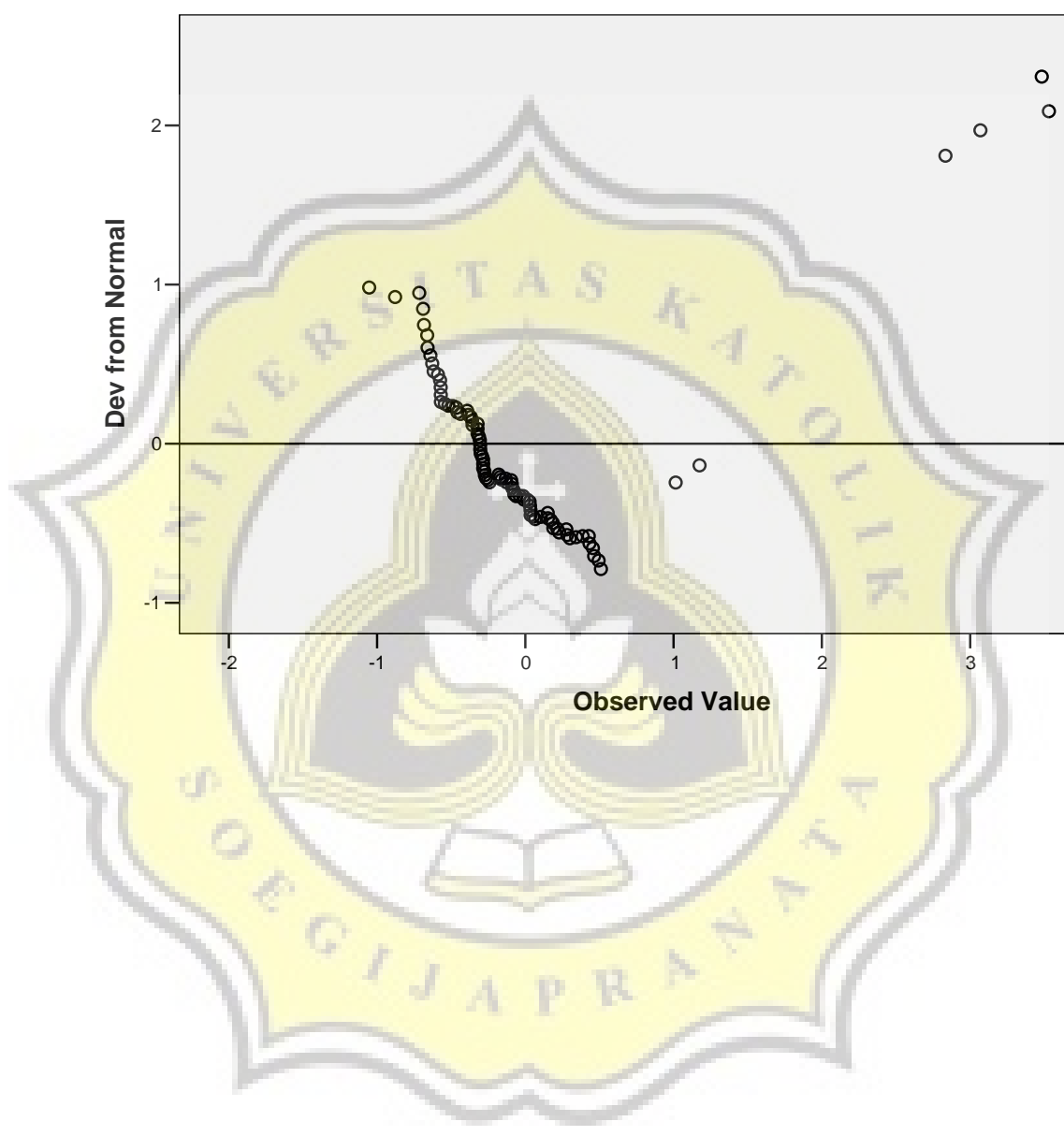
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16,00 -0 . 5555555666666678
40,00 -0 . 00000000011111222222223333333333334444
25,00  0 . 0000000111111222233344444
1,00  0 . 5
6,00  Extremes  (>=1,0)
    
```

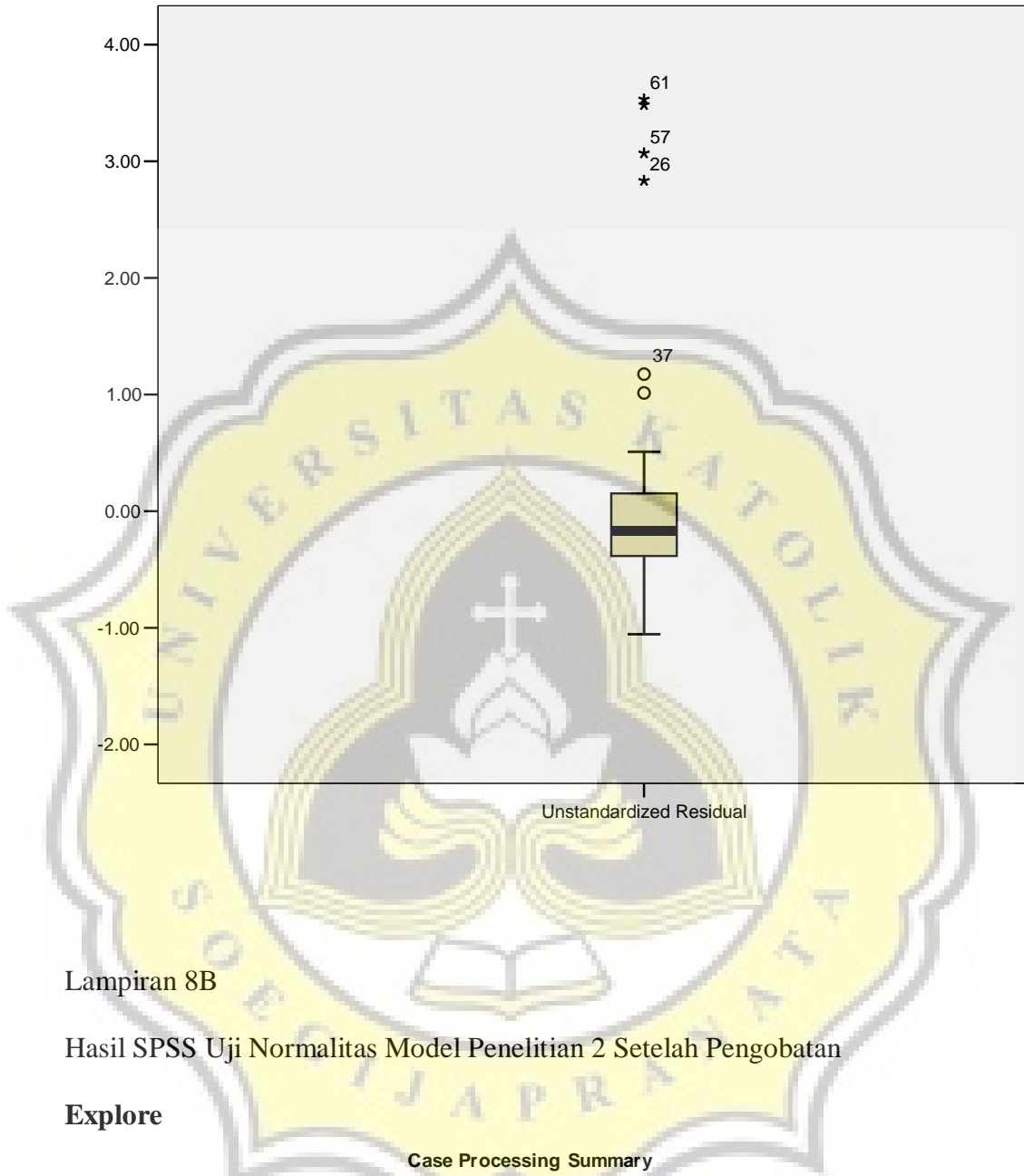
Stem width: 1,00000
 Each leaf: 1 case(s)

Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 8B

Hasil SPSS Uji Normalitas Model Penelitian 2 Setelah Pengobatan

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	73	100,0%	0	,0%	73	100,0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	,0000000	,01912985	
	95% Confidence Interval for Mean	Lower Bound	-,0381347	
		Upper Bound	,0381347	
	5% Trimmed Mean	-,0080863		
	Median	-,0325348		
	Variance	,027		
	Std. Deviation	,16344554		
	Minimum	-,28780		
	Maximum	,46640		
	Range	,75421		
	Interquartile Range	,22926		
	Skewness	,801	,281	
	Kurtosis	,273	,555	

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	68
		2	42
		3	73
		4	69
		5	9
	Lowest	1	62
		2	30
		3	60
		4	56
		5	21

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,099	73	,074	,949	73	,005

a. Lilliefors Significance Correction

Unstandardized Residual

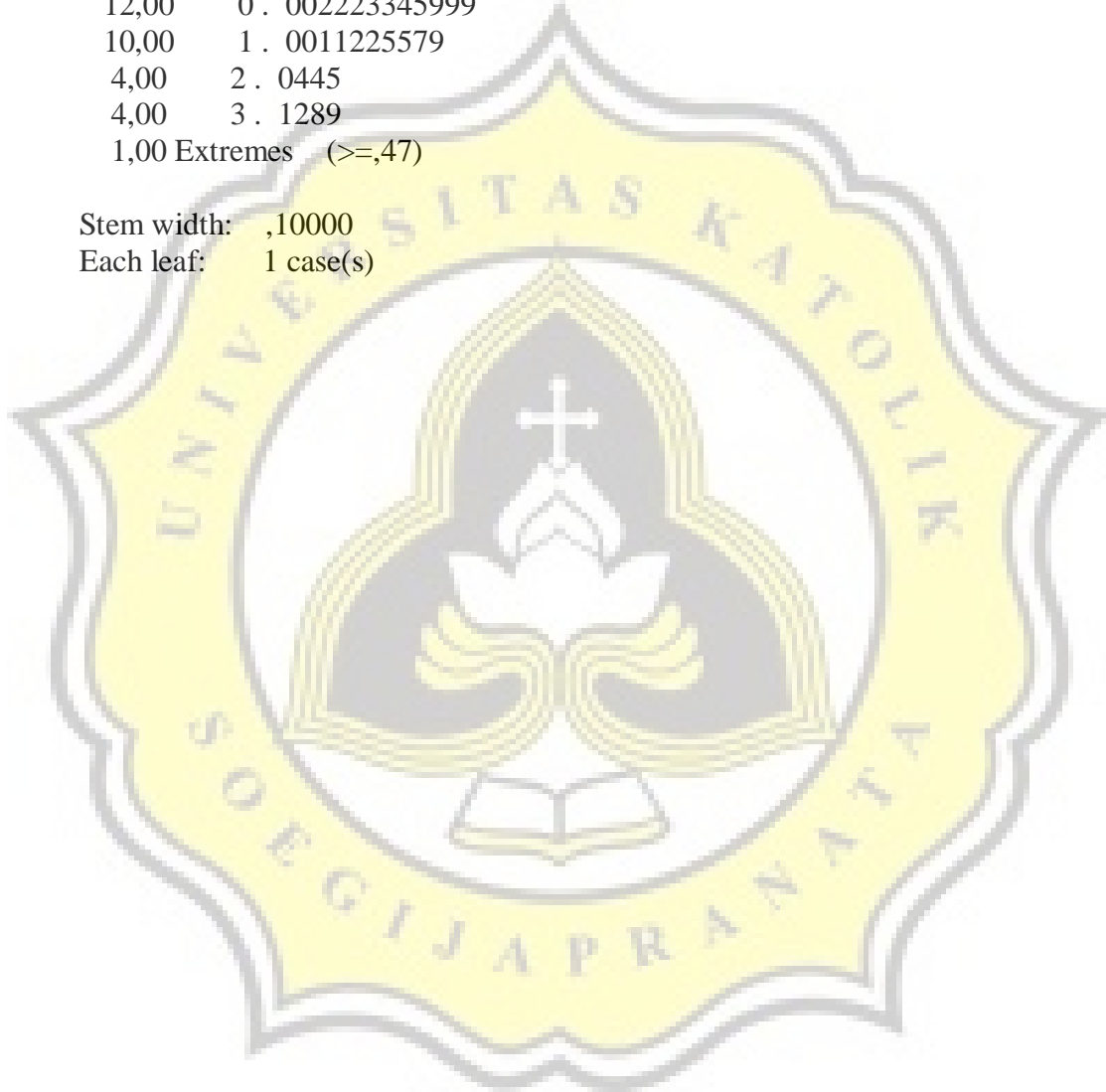
Unstandardized Residual Stem-and-Leaf Plot

Frequency Stem & Leaf

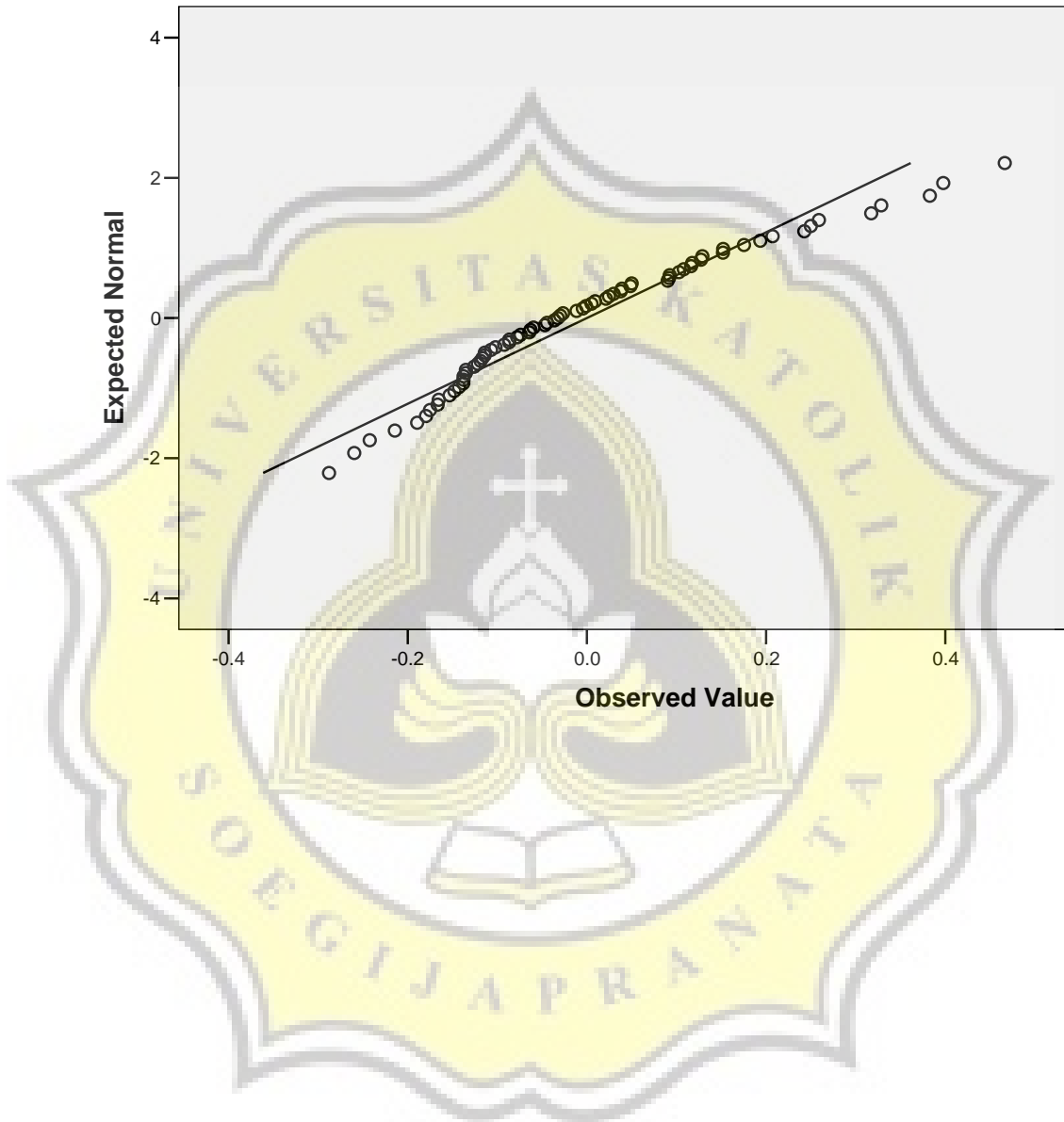
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17,00	-0 .	00122334456677889
12,00	0 .	002223345999
10,00	1 .	0011225579
4,00	2 .	0445
4,00	3 .	1289
1,00	Extremes	(>=,47)

Stem width: ,10000

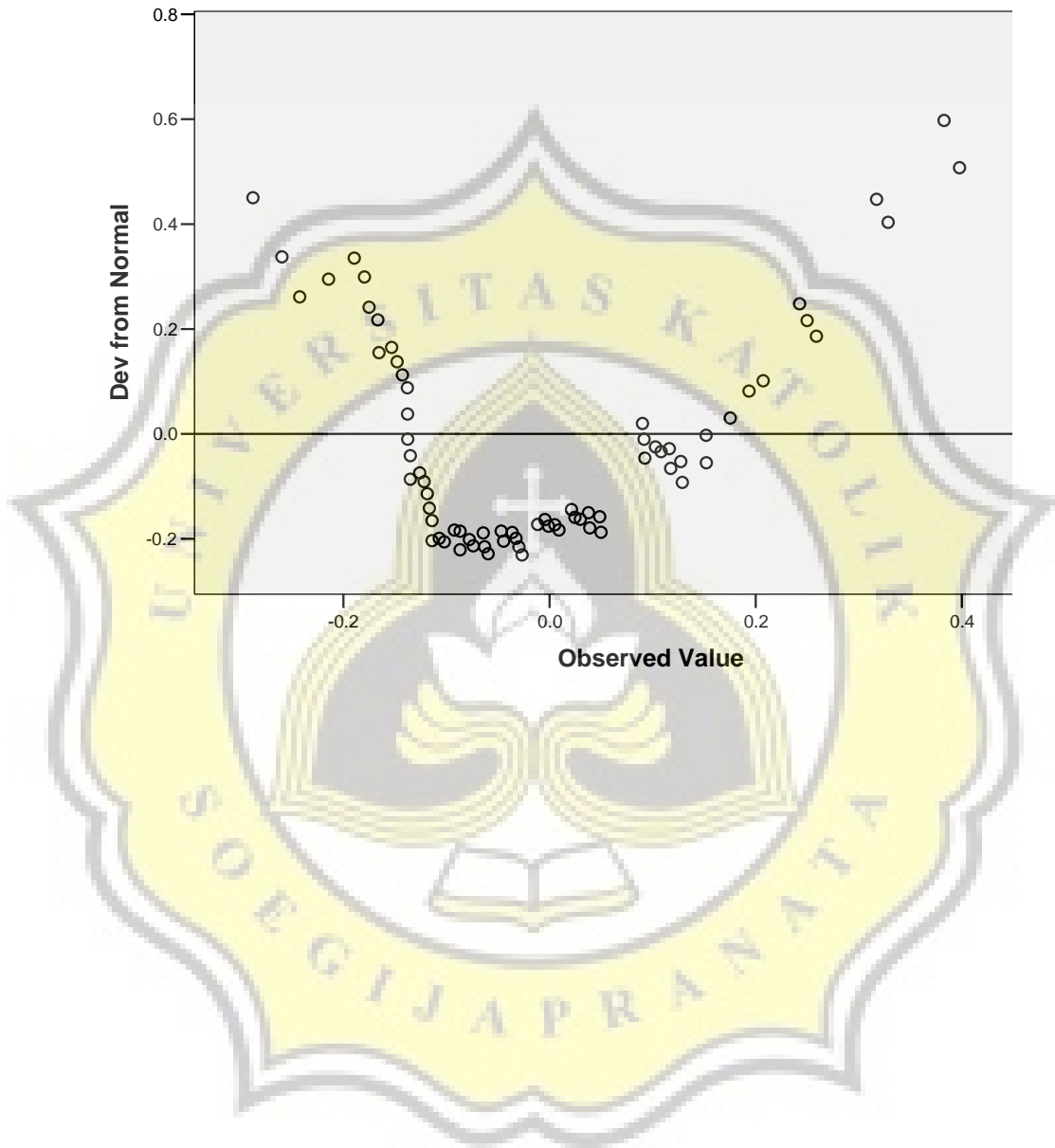
Each leaf: 1 case(s)

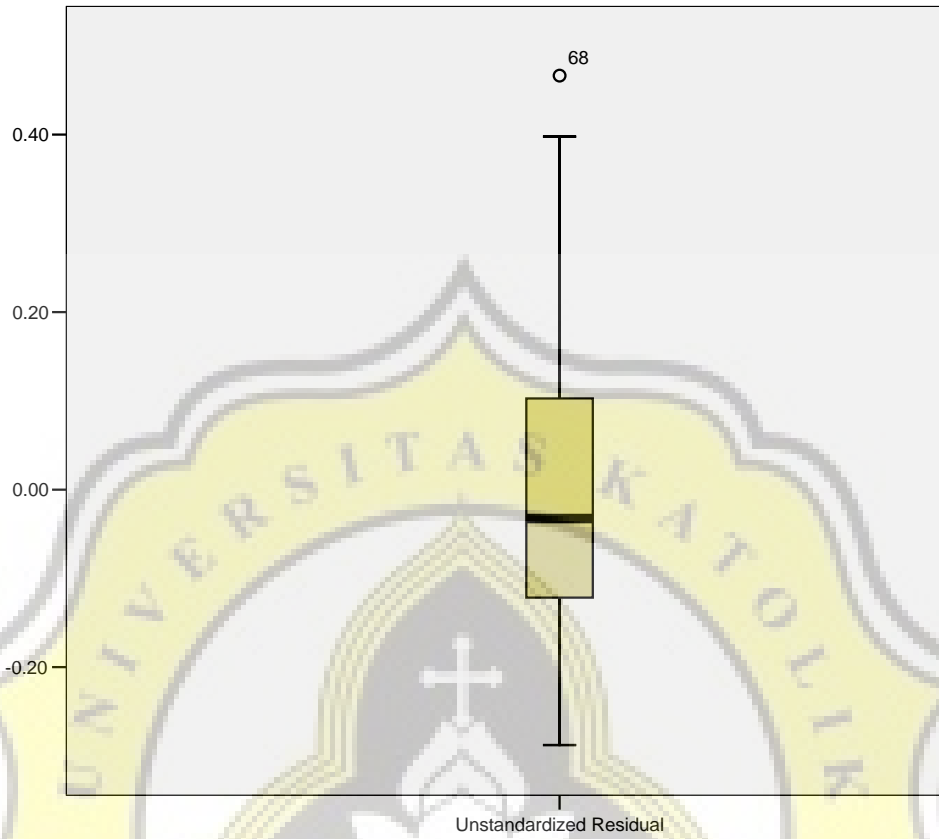


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 8C
 Hasil SPSS Uji Autokorelasi Model Penelitian 2

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CSR.DA, TAT, PER, CR, ROE, CSR, CSR. DER, DA, CSR.ROE, CSR.CR, DER, CSR. PER ^a , CSR. TAT	.	Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,769 ^a	,591	,501	,18056	2,004

a. Predictors: (Constant), CSR.DA, TAT, PER, CR, ROE, CSR, CSR.DER, DA, CSR.ROE, CSR.CR, DER, CSR.PER, CSR.TAT

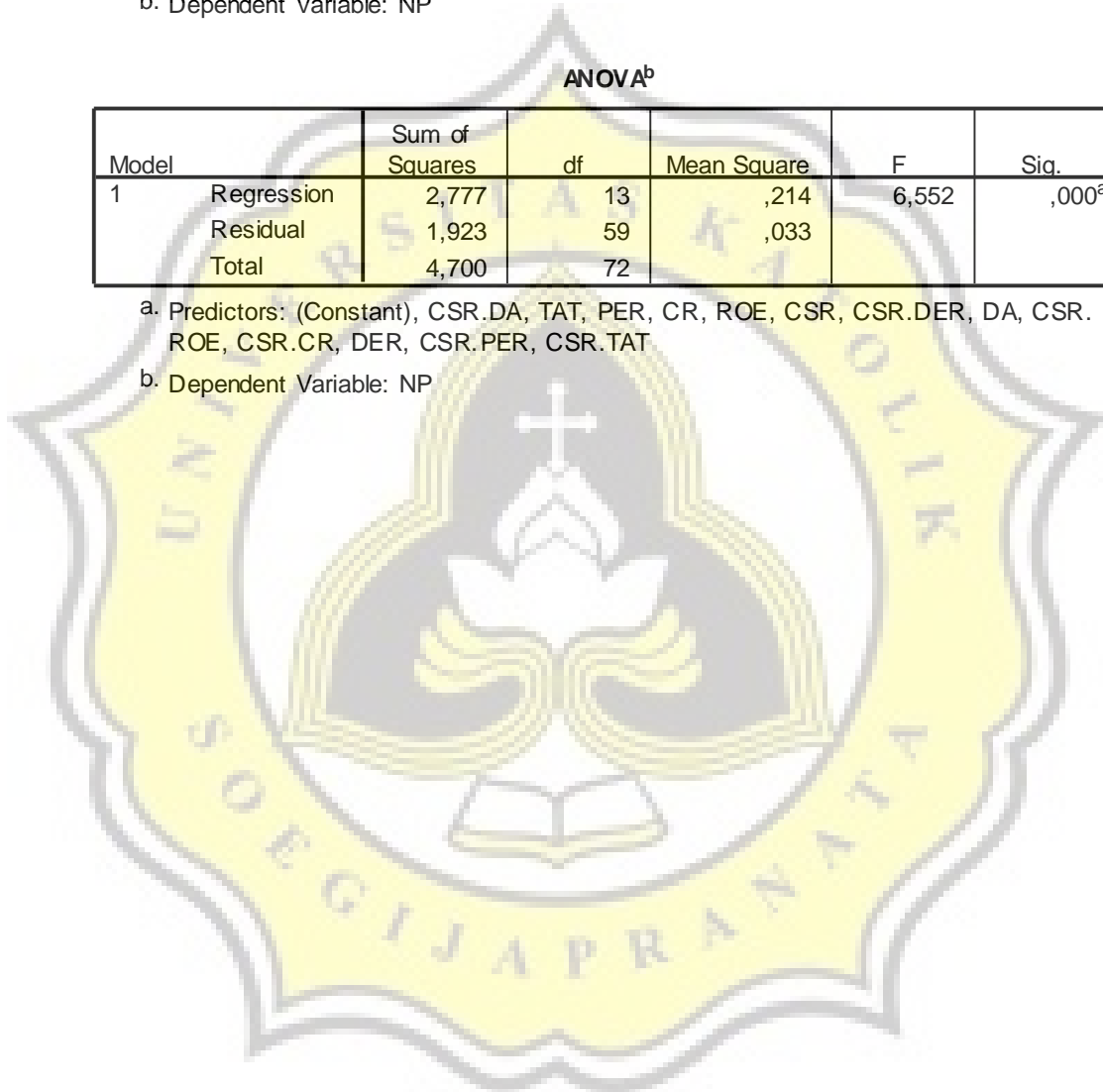
b. Dependent Variable: NP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,777	13	,214	6,552	,000 ^a
	Residual	1,923	59	,033		
	Total	4,700	72			

a. Predictors: (Constant), CSR.DA, TAT, PER, CR, ROE, CSR, CSR.DER, DA, CSR.ROE, CSR.CR, DER, CSR.PER, CSR.TAT

b. Dependent Variable: NP



Coefficients^a

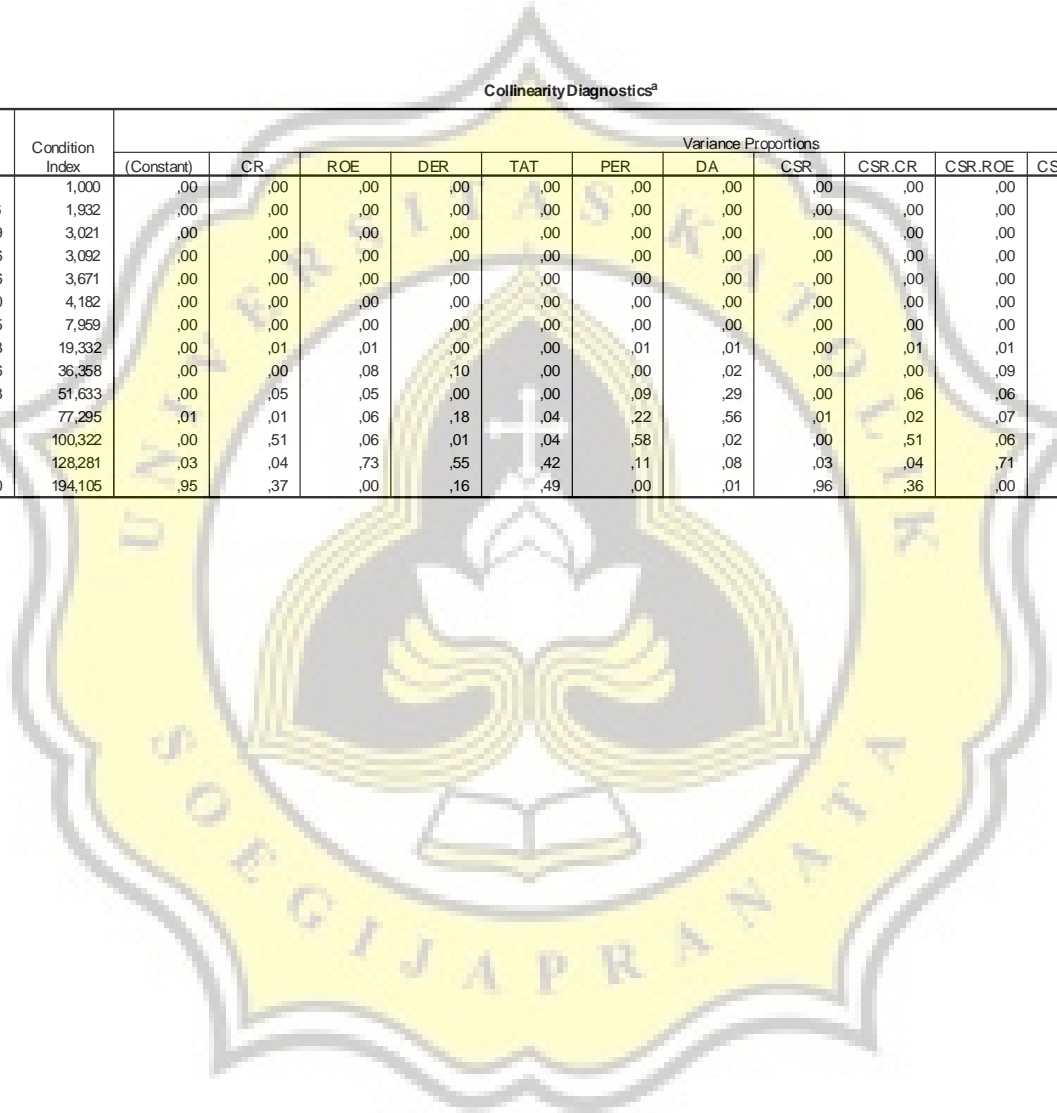
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,283	,826		,343	,733		
	CR	,075	,158	,552	,474	,637	,005	196,009
	ROE	-.356	2,350	-.197	-.152	,880	,004	243,234
	DER	-.081	,215	-.480	-.378	,707	,004	232,583
	TAT	-.229	,450	-.732	-.509	,612	,003	297,751
	PER	-.003	,026	-.167	-.130	,897	,004	239,293
	DA	-.518	2,110	-.209	-.245	,807	,010	104,708
	CSR	1,289	6,624	,074	,195	,846	,048	20,956
	CSR.CR	-1,120	1,341	-.954	-.835	,407	,005	188,151
	CSR.ROE	-1,103	17,847	-.077	-.062	,951	,005	221,206
	CSR.DER	1,107	1,742	,752	,635	,528	,005	202,032
	CSR.TAT	1,638	3,524	,668	,465	,644	,003	298,251
	CSR.PER	,027	,199	,180	,137	,891	,004	248,393
	CSR.DA	4,036	16,716	,198	,241	,810	,010	97,363

a. Dependent Variable: NP

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions														
				(Constant)	CR	ROE	DER	TAT	PER	DA	CSR	CSR.CR	CSR.ROE	CSR.DER	CSR.TAT	CSR.PER	CSR.DA	
1	1	8,571	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,296	1,932	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	3	,939	3,021	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	4	,896	3,092	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	5	,636	3,671	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	6	,490	4,182	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	7	,135	7,959	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	8	,023	19,332	,00	,01	,01	,00	,00	,01	,01	,00	,01	,01	,00	,00	,00	,00	,02
	9	,006	36,358	,00	,00	,08	,10	,00	,00	,02	,00	,00	,09	,14	,00	,00	,00	,02
	10	,003	51,633	,00	,05	,05	,00	,00	,09	,29	,00	,06	,06	,00	,00	,10	,31	,31
	11	,001	77,295	,01	,01	,06	,18	,04	,22	,56	,01	,02	,07	,18	,04	,21	,54	,54
	12	,001	100,322	,00	,51	,06	,01	,04	,58	,02	,00	,51	,06	,00	,05	,58	,03	,03
	13	,001	128,281	,03	,04	,73	,55	,42	,11	,08	,03	,04	,71	,50	,42	,11	,07	,07
	14	,000	194,105	,95	,37	,00	,16	,49	,00	,01	,96	,36	,00	,17	,49	,01	,01	,01

a. Dependent Variable: NP



Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,3394	,9000	,2711	,19638	73
Residual	-,28780	,46640	,00000	,16345	73
Std. Predicted Value	-3,109	3,202	,000	1,000	73
Std. Residual	-1,594	2,583	,000	,905	73

a. Dependent Variable: NP

Lampiran 8D
Hasil SPSS Uji Multikolinieritas Model Penelitian 2

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CSR.DA, CSR.TAT, CSR.PER, CSR.CR, CSR.ROE ₂ , CSR.DER		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,739 ^a	,546	,505	,17973

a. Predictors: (Constant), CSR.DA, CSR.TAT, CSR.PER, CSR.CR, CSR.ROE, CSR.DER

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,568	6	,428	13,251	,000 ^a
	Residual	2,132	66	,032		
	Total	4,700	72			

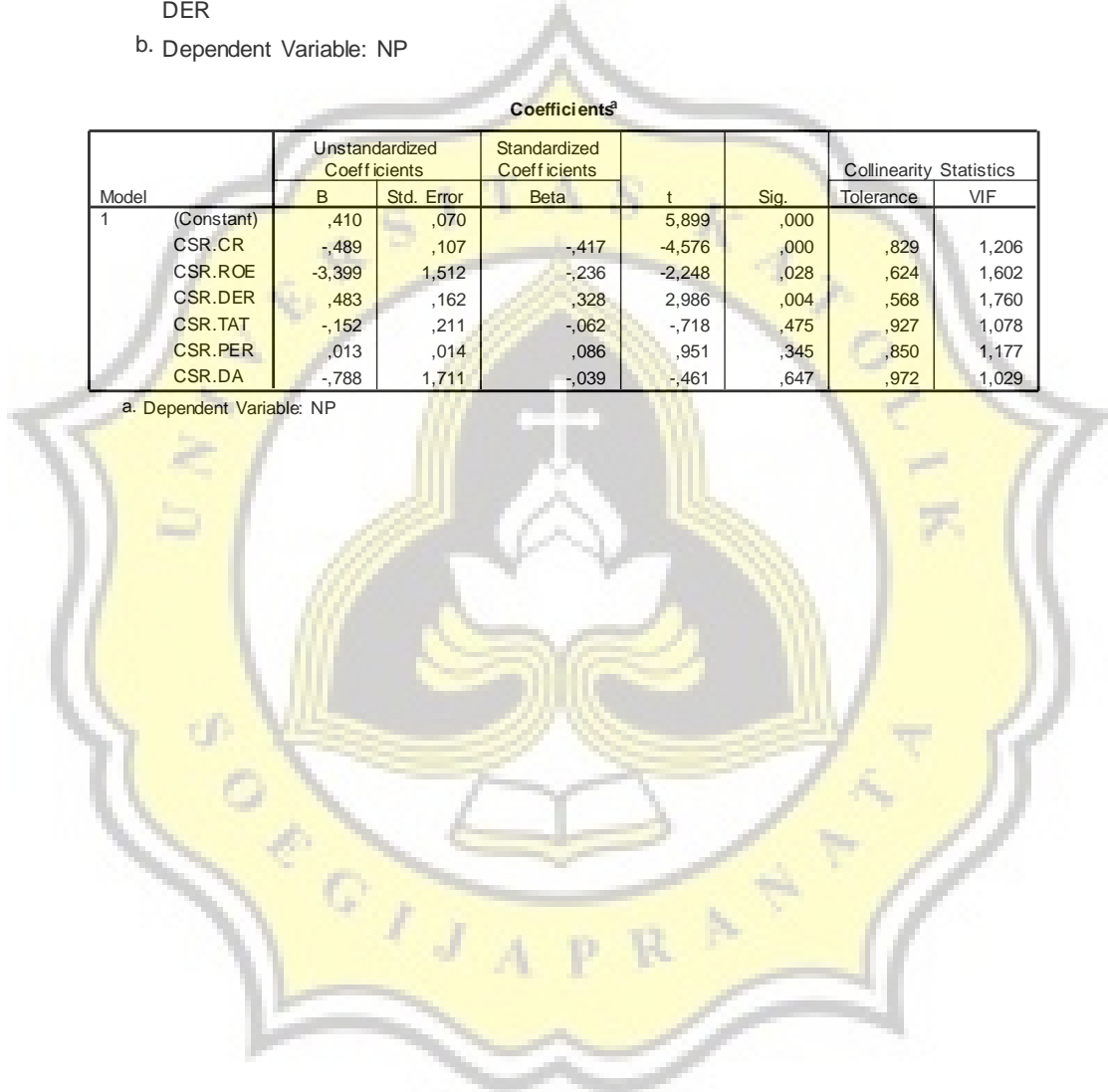
a. Predictors: (Constant), CSR.DA, CSR.TAT, CSR.PER, CSR.CR, CSR.ROE, CSR.DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,410	,070		5,899	,000		
	CSR.CR	-,489	,107	-,417	-4,576	,000	,829	1,206
	CSR.ROE	-3,399	1,512	-,236	-2,248	,028	,624	1,602
	CSR.DER	,483	,162	,328	2,986	,004	,568	1,760
	CSR.TAT	-,152	,211	-,062	-,718	,475	,927	1,078
	CSR.PER	,013	,014	,086	,951	,345	,850	1,177
	CSR.DA	-,788	1,711	-,039	-,461	,647	,972	1,029

a. Dependent Variable: NP



Coefficient Correlations

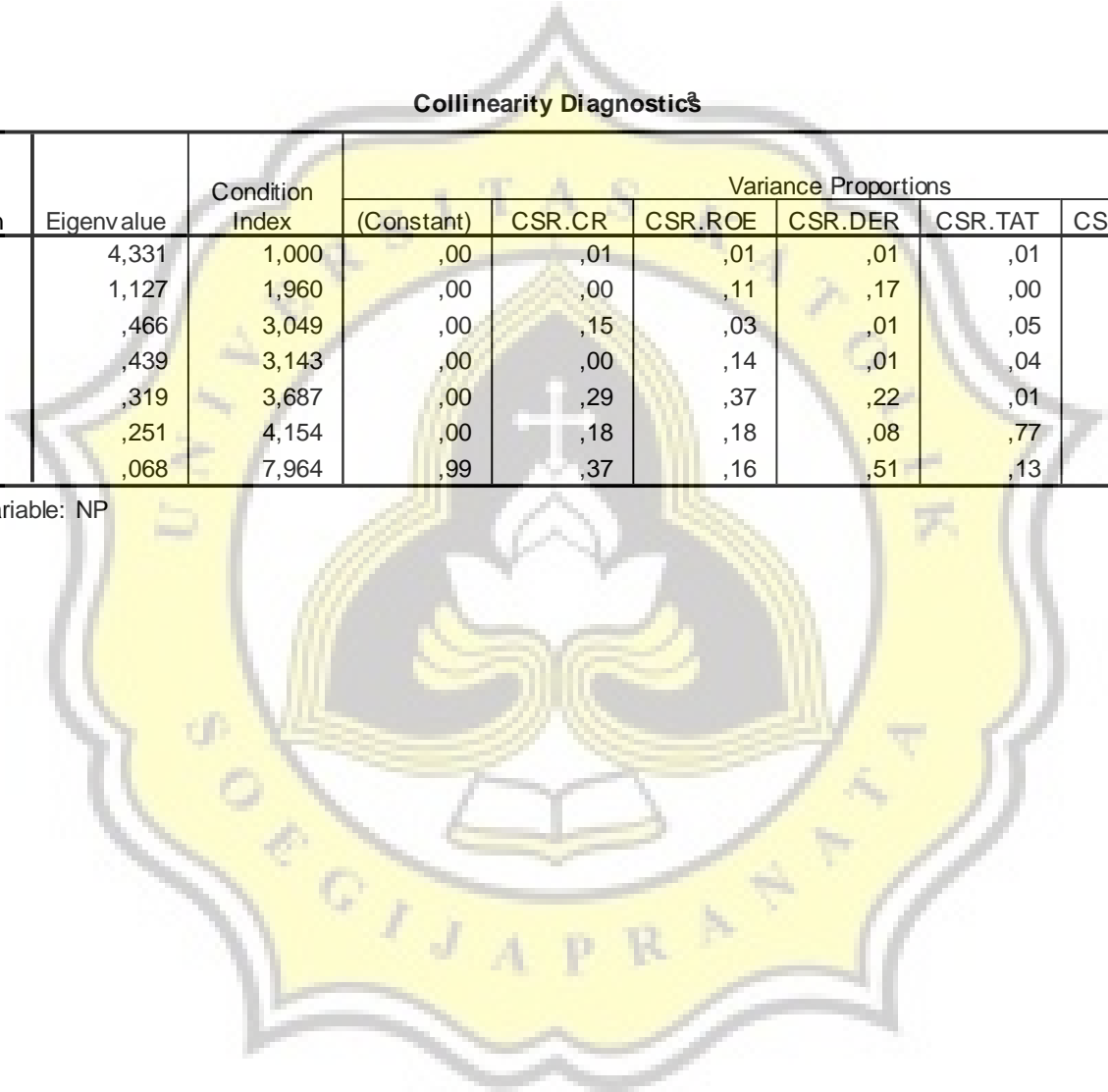
Model		CSR.DA	CSR.TAT	CSR.PER	CSR.CR	CSR.ROE	CSR.DER	
1	Correlations	CSR.DA	1,000	,007	-,077	,134	-,044	-,034
		CSR.TAT	,007	1,000	-,044	-,096	-,123	,058
		CSR.PER	-,077	-,044	1,000	-,096	-,168	,143
		CSR.CR	,134	-,096	-,096	1,000	,082	,306
		CSR.ROE	-,044	-,123	-,168	,082	1,000	,518
		CSR.DER	-,034	,058	,143	,306	,518	1,000
	Covariances	CSR.DA	2,926	,003	-,002	,024	-,115	-,009
		CSR.TAT	,003	,044	,000	-,002	-,039	,002
		CSR.PER	-,002	,000	,000	,000	-,003	,000
		CSR.CR	,024	-,002	,000	,011	,013	,005
		CSR.ROE	-,115	-,039	-,003	,013	2,286	,127
		CSR.DER	-,009	,002	,000	,005	,127	,026

a. Dependent Variable: NP

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	CSR.CR	CSR.ROE	CSR.DER	CSR.TAT	CSR.PER	CSR.DA
1	1	4,331	1,000	,00	,01	,01	,01	,01	,02	,01
	2	1,127	1,960	,00	,00	,11	,17	,00	,04	,01
	3	,466	3,049	,00	,15	,03	,01	,05	,00	,62
	4	,439	3,143	,00	,00	,14	,01	,04	,89	,01
	5	,319	3,687	,00	,29	,37	,22	,01	,02	,24
	6	,251	4,154	,00	,18	,18	,08	,77	,01	,01
	7	,068	7,964	,99	,37	,16	,51	,13	,02	,10

a. Dependent Variable: NP



Lampiran 8E
 Hasil SPSS Uji Heterokrdistisitas Model Penelitian 2

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CSR, CSR. CR, CSR. DA, TAT, ROE, PER, CSR.DER, DA, CSR. ROE, CR, DER, CSR. PER _a , CSR. TAT		Enter

a. All requested variables entered.

b. Dependent Variable: abs_res

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,314 ^a	,099	-,100	,10185

a. Predictors: (Constant), CSR, CSR.CR, CSR.DA, TAT, ROE, PER, CSR.DER, DA, CSR.ROE, CR, DER, CSR.PER, CSR.TAT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,067	13	,005	,497	,918 ^a
	Residual	,612	59	,010		
	Total	,679	72			

a. Predictors: (Constant), CSR, CSR.CR, CSR.DA, TAT, ROE, PER, CSR.DER, DA, CSR.ROE, CR, DER, CSR.PER, CSR.TAT

b. Dependent Variable: abs_res

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,293	,466		-,628	,532
	CSR.CR	-,279	,756	-,625	-,368	,714
	CSR.ROE	-4,346	10,067	-,794	-,432	,668
	CSR.DER	-,316	,983	-,565	-,321	,749
	CSR.TAT	,221	1,988	,237	,111	,912
	CSR.PER	-,055	,112	-,949	-,487	,628
	CSR.DA	-5,455	9,429	-,706	-,578	,565
	CR	,037	,089	,721	,417	,679
	ROE	,470	1,326	,683	,355	,724
	DER	,022	,121	,349	,185	,854
	TAT	-,030	,254	-,251	-,118	,907
	PER	,007	,015	,869	,455	,651
	DA	,756	1,190	,803	,635	,528
	CSR	3,518	3,736	,533	,942	,350

a. Dependent Variable: abs_res

Lampiran 8F
Hasil SPSS Uji Hipotesis Model Penelitian 2

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CSR.DA, TAT, PER, CR, ROE, CSR, CSR. DER, DA, CSR.ROE, CSR.CR, DER, CSR. PER, CSR. TAT		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,769 ^a	,591	,501	,18056

a. Predictors: (Constant), CSR.DA, TAT, PER, CR, ROE, CSR, CSR.DER, DA, CSR.ROE, CSR.CR, DER, CSR.PER, CSR.TAT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,777	13	,214	6,552	,000 ^a
	Residual	1,923	59	,033		
	Total	4,700	72			

a. Predictors: (Constant), CSR.DA, TAT, PER, CR, ROE, CSR, CSR.DER, DA, CSR.ROE, CSR.CR, DER, CSR.PER, CSR.TAT

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,283	,826		,343	,733
	CR	,075	,158	,552	,474	,637
	ROE	-,356	2,350	-,197	-,152	,880
	DER	-,081	,215	-,480	-,378	,707
	TAT	-,229	,450	-,732	-,509	,612
	PER	-,003	,026	-,167	-,130	,897
	DA	-,518	2,110	-,209	-,245	,807
	CSR	1,289	6,624	,074	,195	,846
	CSR.CR	-1,120	1,341	-,954	-,835	,407
	CSR.ROE	-1,103	17,847	-,077	-,062	,951
	CSR.DER	1,107	1,742	,752	,635	,528
	CSR.TAT	1,638	3,524	,668	,465	,644
	CSR.PER	,027	,199	,180	,137	,891
	CSR.DA	4,036	16,716	,198	,241	,810

a. Dependent Variable: NP

Lampiran 9A
Hasil SPSS Uji Normalitas Model Penelitian 3

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	89	100,0%	0	,0%	89	100,0%

Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	,0000000	,08198980
	95% Confidence Interval for Mean		
	Lower Bound	-,1629375	
	Upper Bound	,1629375	
	5% Trimmed Mean	-,0894696	
	Median	-,1482248	
	Variance	,598	
	Std. Deviation	,77349023	
	Minimum	-1,50230	
	Maximum	3,90498	
	Range	5,40728	
	Interquartile Range	,41697	
	Skewness	2,808	,255
	Kurtosis	11,003	,506

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	61
		2	21
		3	57
		4	26
		5	37
	Lowest	1	24
		2	88
		3	20
		4	3
		5	13

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,249	89	,000	,687	89	,000

a. Lilliefors Significance Correction

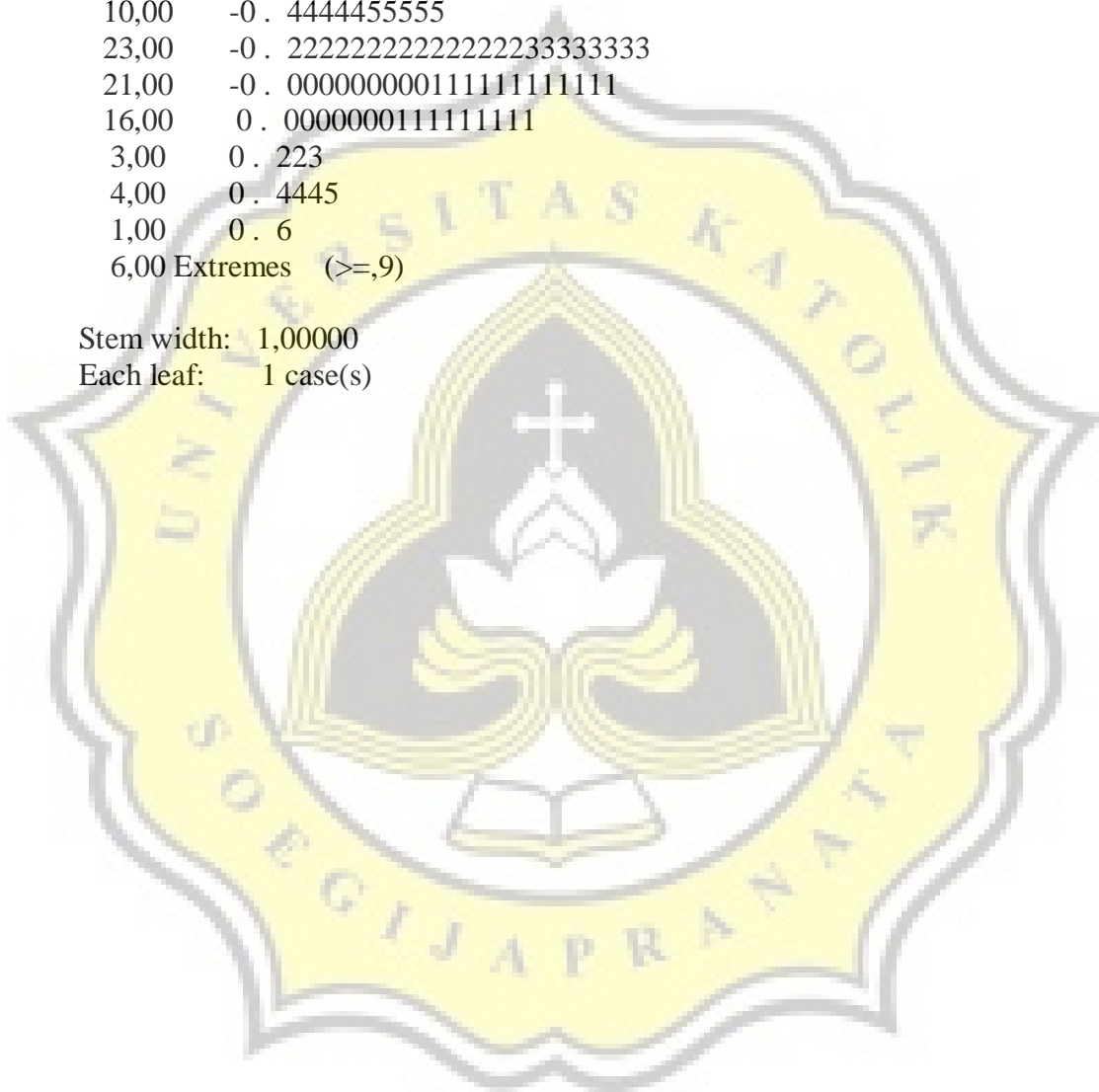
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

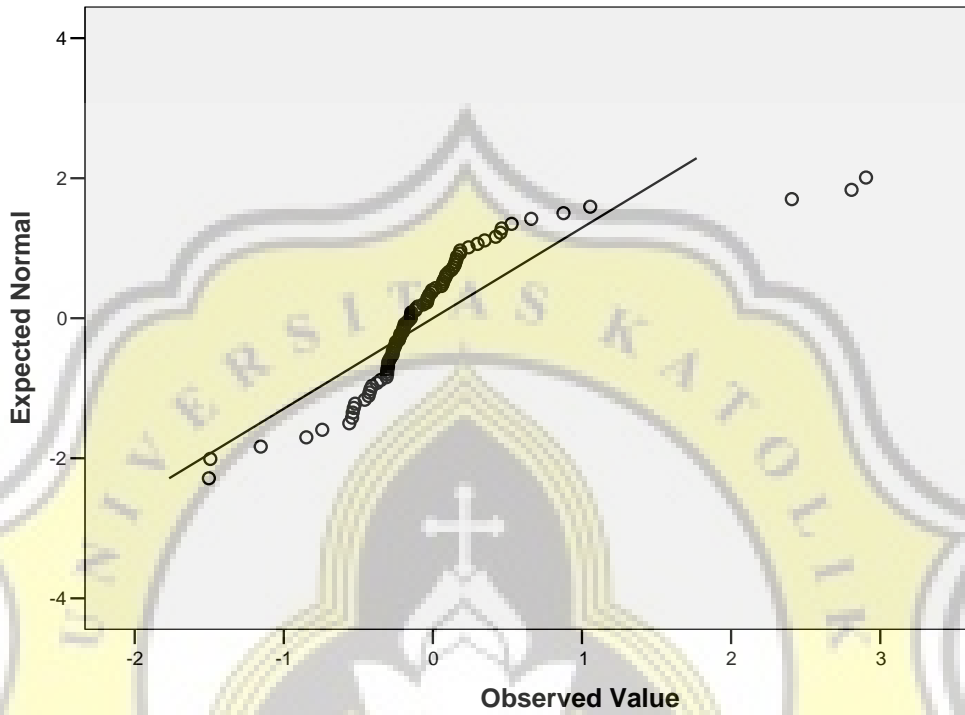
Frequency	Stem & Leaf
3,00	Extremes ($\leq -1,2$)
1,00	-0 . 8
1,00	-0 . 7
10,00	-0 . 4444455555
23,00	-0 . 2222222222222223333333
21,00	-0 . 00000000011111111111
16,00	0 . 0000000111111111
3,00	0 . 223
4,00	0 . 4445
1,00	0 . 6
6,00	Extremes ($\geq ,9$)

Stem width: 1,00000

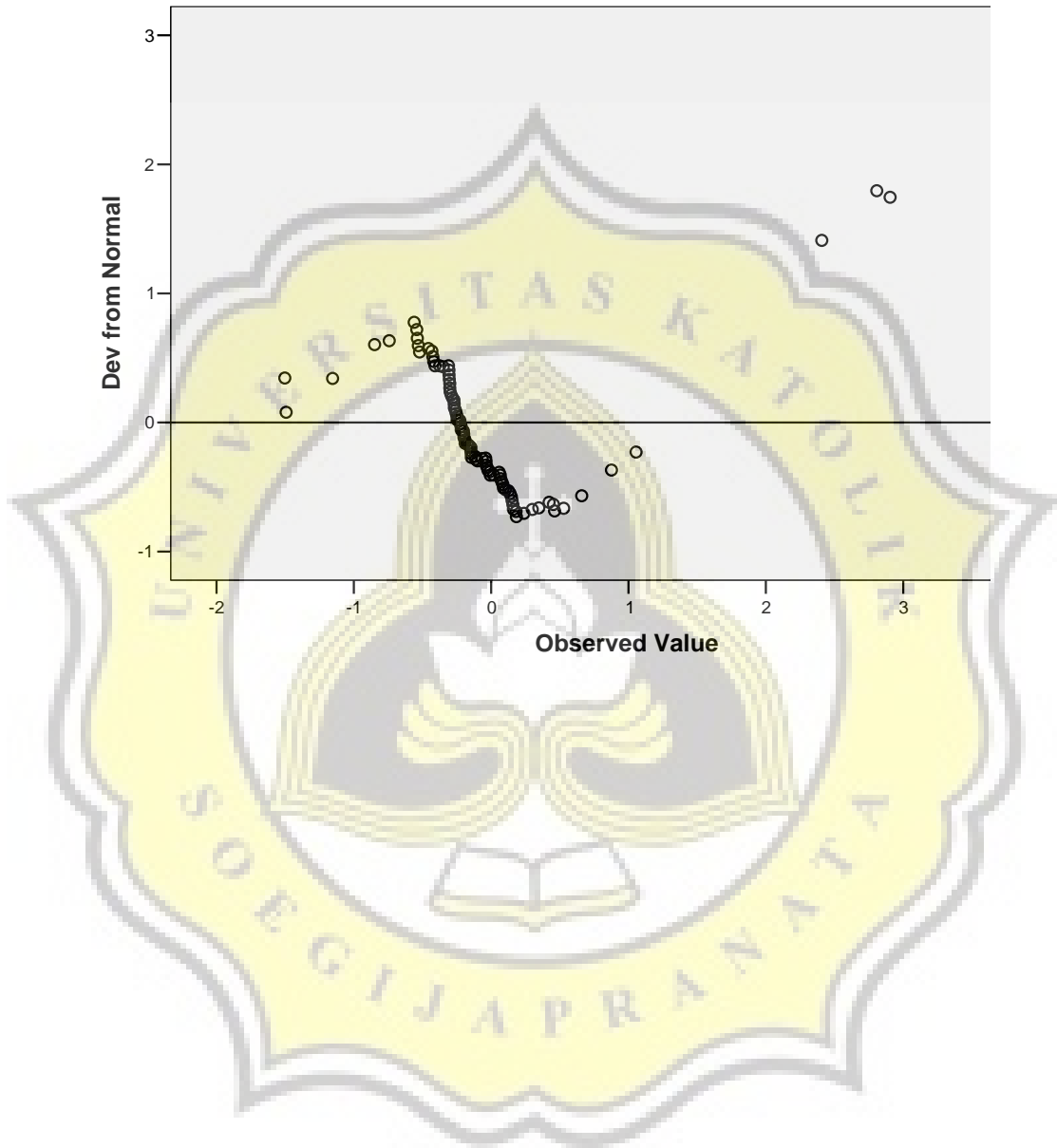
Each leaf: 1 case(s)

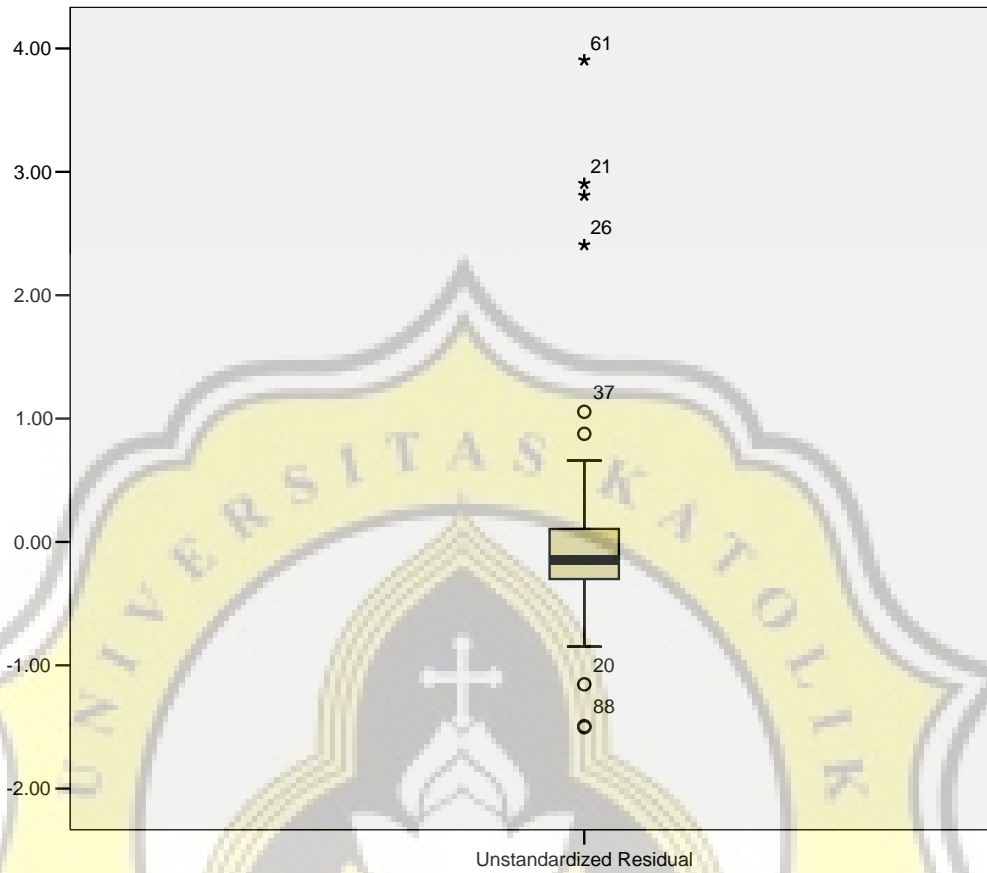


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 9B
 Hasil SPSS Uji Normalitas Model Penelitian 3 Setelah Pengobatan

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	71	100,0%	0	,0%	71	100,0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	,0000000	,01768618	
	95% Confidence Interval for Mean	Lower Bound	-,0352740	
		Upper Bound	,0352740	
	5% Trimmed Mean	-,0029530		
	Median	-,0153367		
	Variance	,022		
	Std. Deviation	,14902643		
	Minimum	-,36886		
	Maximum	,47719		
	Range	,84604		
	Interquartile Range	,18657		
	Skewness	,330	,285	
	Kurtosis	,807	,563	

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	28
		2	30
		3	23
		4	53
		5	6
	Lowest	1	52
		2	58
		3	67
		4	51
		5	61

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,062	71	,200*	,988	71	,748

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

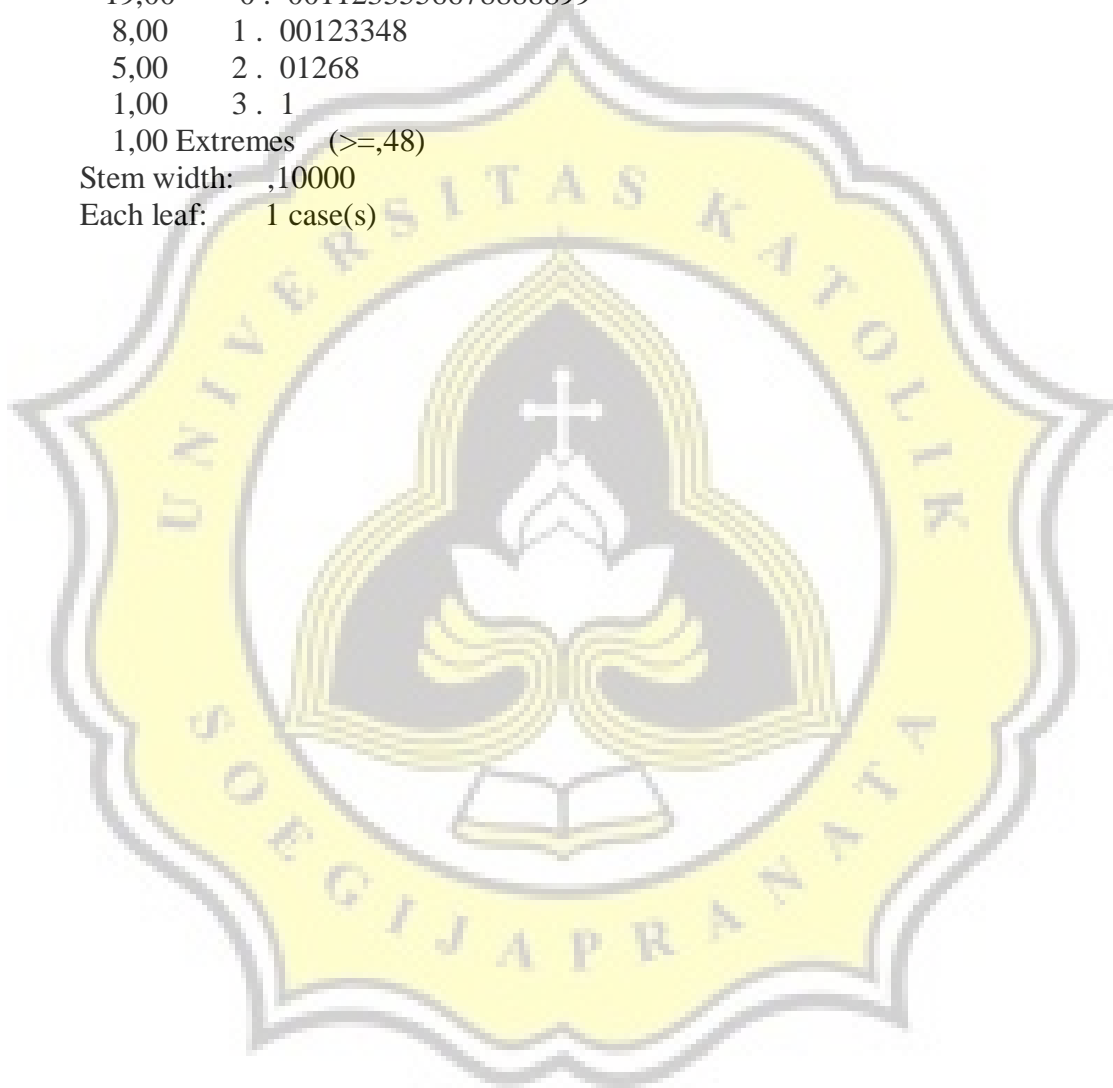
a. Lilliefors Significance Correction

Unstandardized Residual

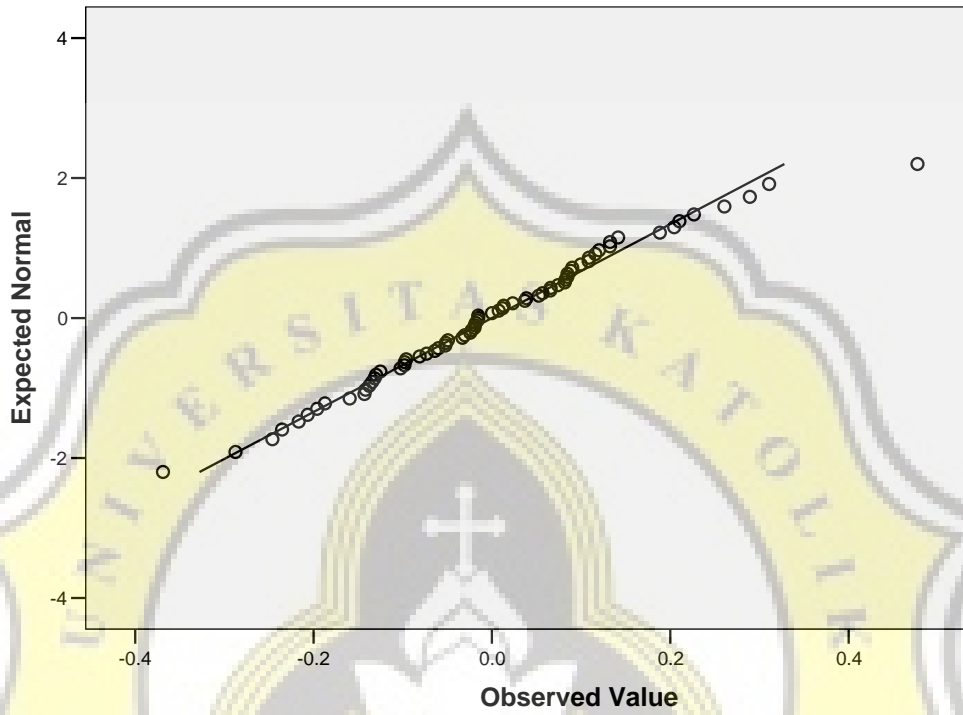
Unstandardized Residual Stem-and-Leaf Plot

Frequency	Stem & Leaf
1,00	-3 . 6
5,00	-2 . 01348
11,00	-1 . 02233344589
20,00	-0 . 11111122334555678999
19,00	0 . 0011233556678888899
8,00	1 . 00123348
5,00	2 . 01268
1,00	3 . 1
1,00	Extremes (>=,48)

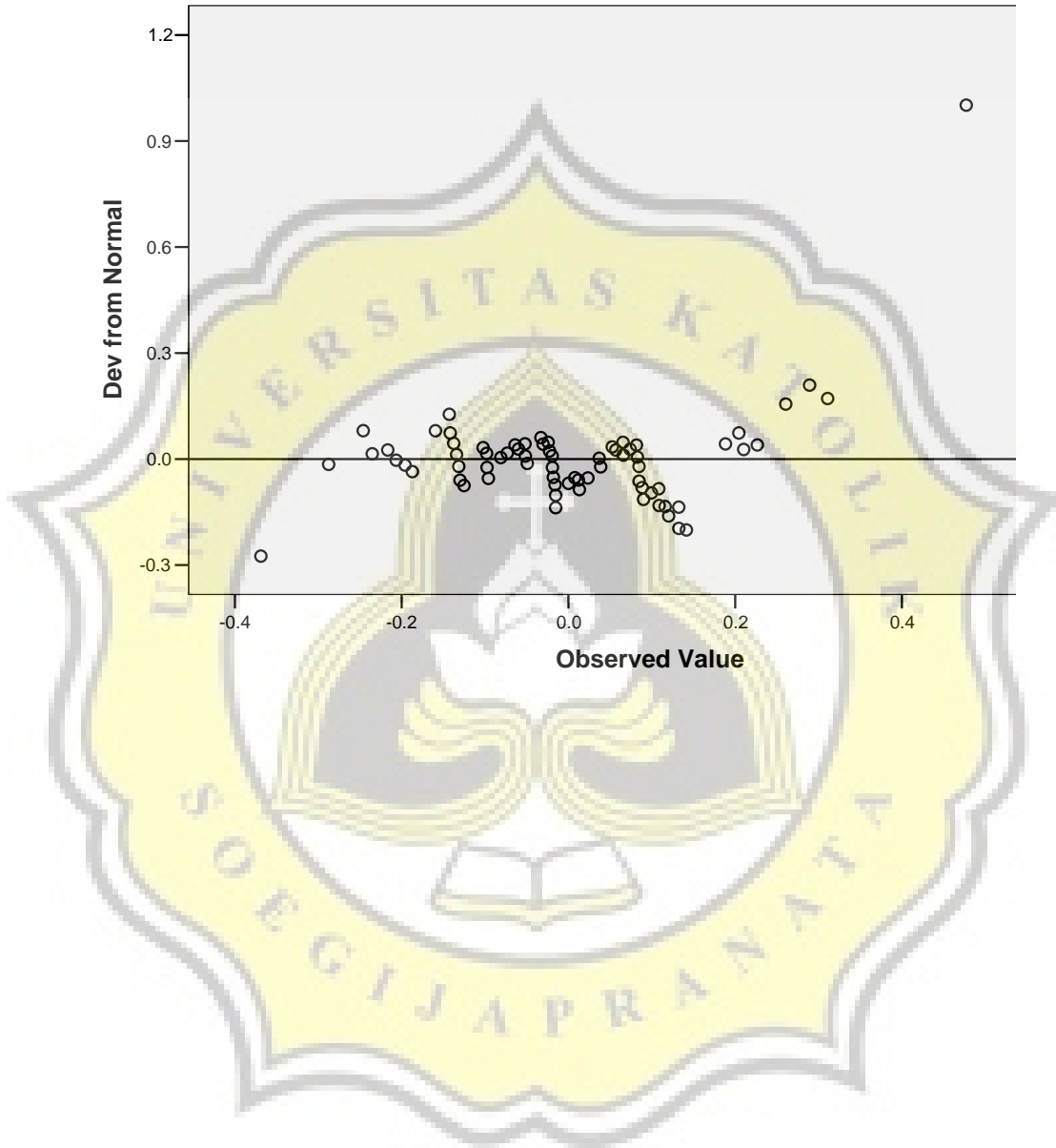
Stem width: .10000
Each leaf: 1 case(s)

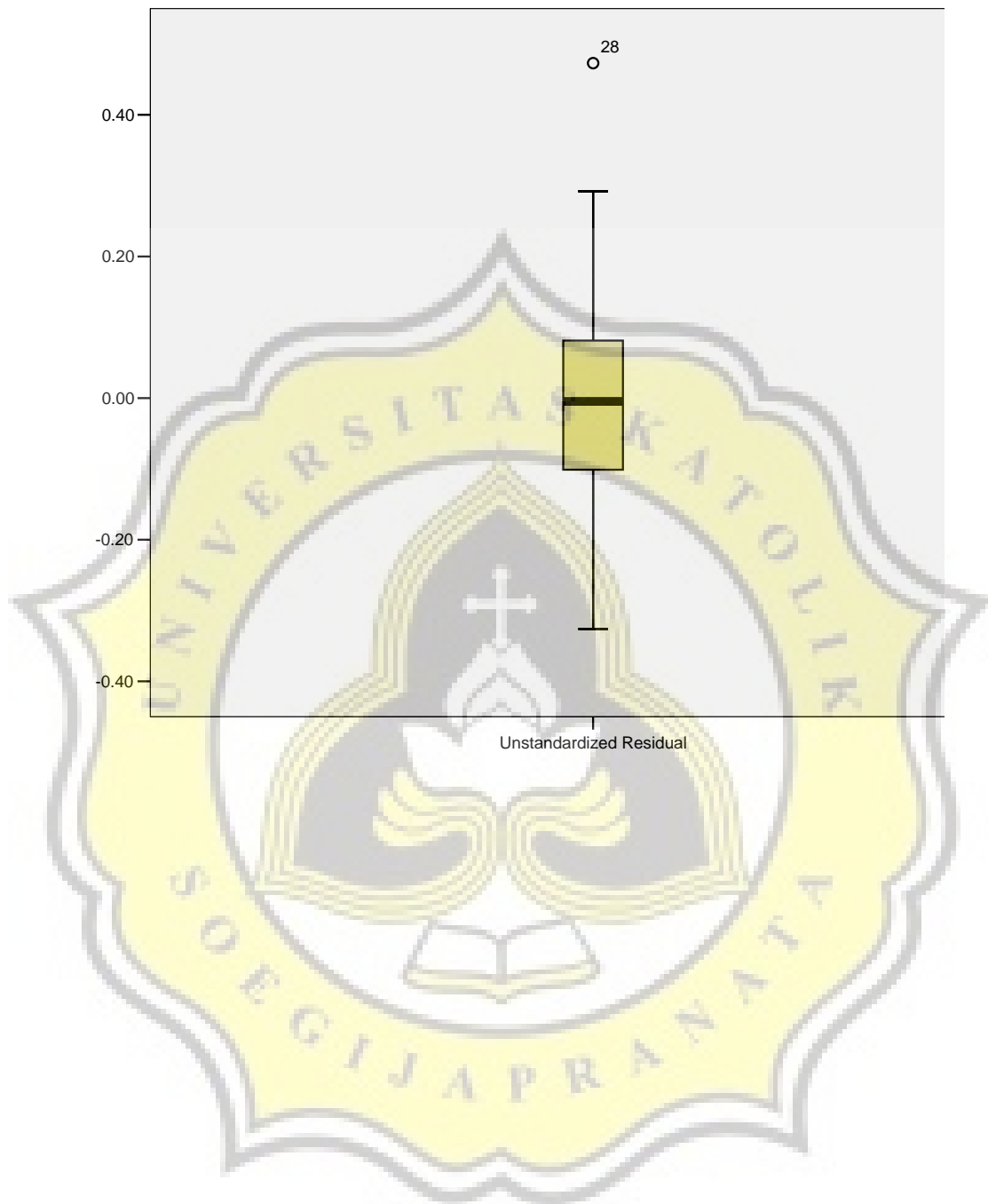


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 9C
Hasil SPSS Uji Autokorelasi Model Penelitian 3

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM. DER, ROE, KM.ROE, KM.CR, KM.TAT, KM ^a		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,814 ^a	,663	,586	,16379	1,988

a. Predictors: (Constant), KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM.DER, ROE, KM.ROE, KM.CR, KM.TAT, KM

b. Dependent Variable: NP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,012	13	,232	8,635	,000 ^a
	Residual	1,529	57	,027		
	Total	4,541	70			

a. Predictors: (Constant), KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM.DER, ROE, KM.ROE, KM.CR, KM.TAT, KM

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,429	,087		4,905	,000		
	CR	-,084	,019	-,457	-4,416	,000	,552	1,811
	ROE	,022	,258	,011	,085	,933	,341	2,930
	DER	,074	,024	,445	3,102	,003	,287	3,485
	TAT	-,006	,026	-,019	-,214	,831	,767	1,305
	PER	-,002	,002	-,113	-1,138	,260	,597	1,676
	DA	-,212	,217	-,087	-,977	,333	,742	1,348
	KM	3,126	1,517	1,012	2,061	,044	,025	40,789
	KM.CR	,179	,274	,157	,655	,515	,102	9,758
	KM.ROE	-10,453	3,364	-,667	-3,107	,003	,128	7,796
	KM.DER	-1,252	,725	-,459	-1,728	,089	,084	11,931
	KM.TAT	-,804	,545	-,402	-1,475	,146	,080	12,558
	KM.PER	-1,7E-005	,030	,000	-,001	1,000	,223	4,474
	KM.DA	4,092	2,274	,242	1,800	,077	,327	3,054

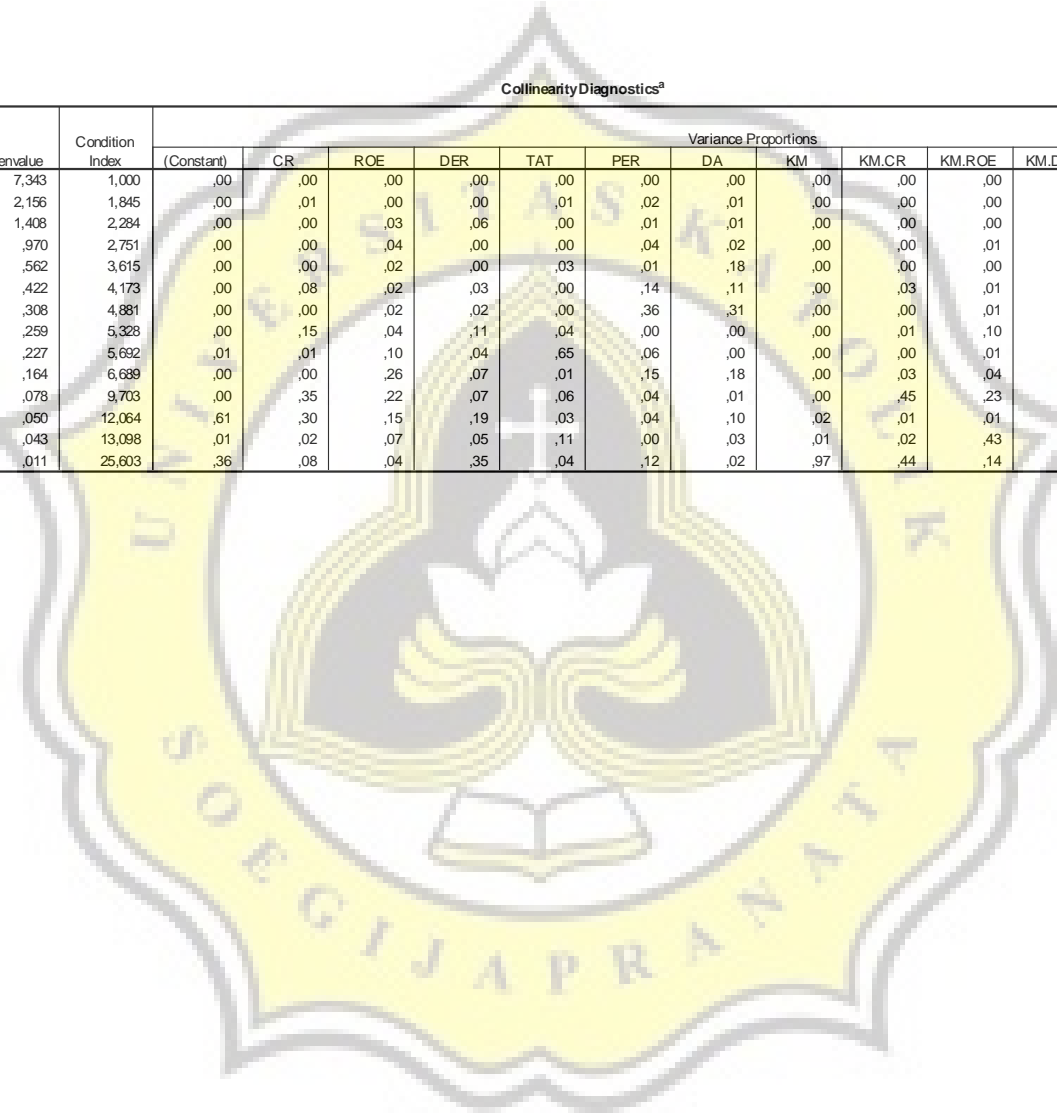
a. Dependent Variable: NP



Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions														
				(Constant)	CR	ROE	DER	TAT	PER	DA	KM	KM.CR	KM.ROE	KM.DER	KM.TAT	KM.PER	KM.DA	
1	1	7,343	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,156	1,845	,00	,01	,00	,00	,01	,02	,01	,00	,00	,00	,00	,00	,00	,00	,01
	3	1,408	2,284	,00	,00	,03	,06	,00	,01	,01	,00	,00	,00	,01	,00	,01	,00	,00
	4	,970	2,751	,00	,00	,04	,00	,00	,04	,02	,00	,00	,01	,00	,00	,00	,09	,03
	5	,562	3,615	,00	,00	,02	,00	,03	,01	,18	,00	,00	,00	,02	,01	,01	,10	,10
	6	,422	4,173	,00	,08	,02	,03	,00	,14	,11	,00	,03	,01	,02	,00	,00	,01	,01
	7	,308	4,881	,00	,00	,02	,02	,00	,36	,31	,00	,00	,01	,00	,00	,05	,17	,17
	8	,259	5,328	,00	,15	,04	,11	,04	,00	,00	,01	,10	,02	,00	,03	,08	,08	,08
	9	,227	5,692	,01	,01	,10	,04	,65	,06	,00	,00	,00	,01	,00	,00	,02	,09	,09
	10	,164	6,689	,00	,00	,26	,07	,01	,15	,18	,00	,03	,04	,00	,02	,20	,39	,39
	11	,078	9,703	,00	,35	,22	,07	,06	,04	,01	,00	,45	,23	,00	,01	,12	,00	,00
	12	,050	12,064	,61	,30	,15	,19	,03	,04	,10	,02	,01	,01	,09	,01	,02	,10	,10
	13	,043	13,098	,01	,02	,07	,05	,11	,00	,03	,01	,02	,43	,10	,90	,00	,02	,02
	14	,011	25,603	,36	,08	,04	,35	,04	,12	,02	,97	,44	,14	,73	,04	,45	,01	,01

a. Dependent Variable: NP



Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,2688	,9472	,2875	,20742	71
Residual	-,32593	,47291	,00000	,14780	71
Std. Predicted Value	-2,682	3,181	,000	1,000	71
Std. Residual	-1,990	2,887	,000	,902	71

a. Dependent Variable: NP

Lampiran 9D
Hasil SPSS Uji Multikolinieritas Model Penelitian 3

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	KM.DA, KM.PER, KM.DER, KM.ROE, KM.CR, ^a KM.TAT		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,498 ^a	,248	,178	,23092

a. Predictors: (Constant), KM.DA, KM.PER, KM.DER, KM.ROE, KM.CR, KM.TAT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,128	6	,188	3,525	,004 ^a
	Residual	3,413	64	,053		
	Total	4,541	70			

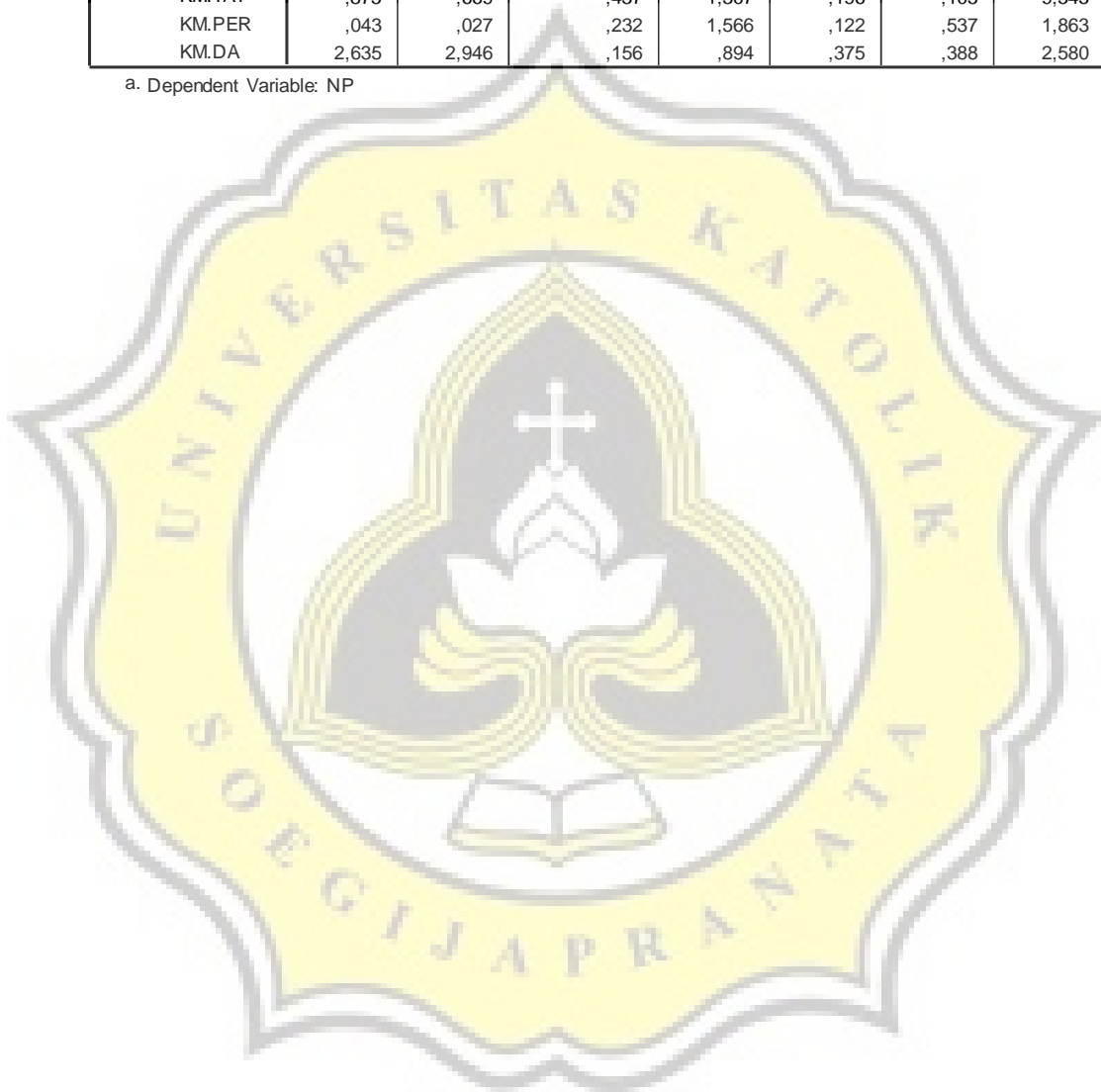
a. Predictors: (Constant), KM.DA, KM.PER, KM.DER, KM.ROE, KM.CR, KM.TAT

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,262	,034		7,796	,000		
	KM.CR	,217	,252	,190	,859	,393	,240	4,159
	KM.ROE	-6,187	4,009	-,395	-1,543	,128	,179	5,571
	KM.DER	1,326	,517	,486	2,563	,013	,327	3,060
	KM.TAT	-,875	,669	-,437	-1,307	,196	,105	9,545
	KM.PER	,043	,027	,232	1,566	,122	,537	1,863
	KM.DA	2,635	2,946	,156	,894	,375	,388	2,580

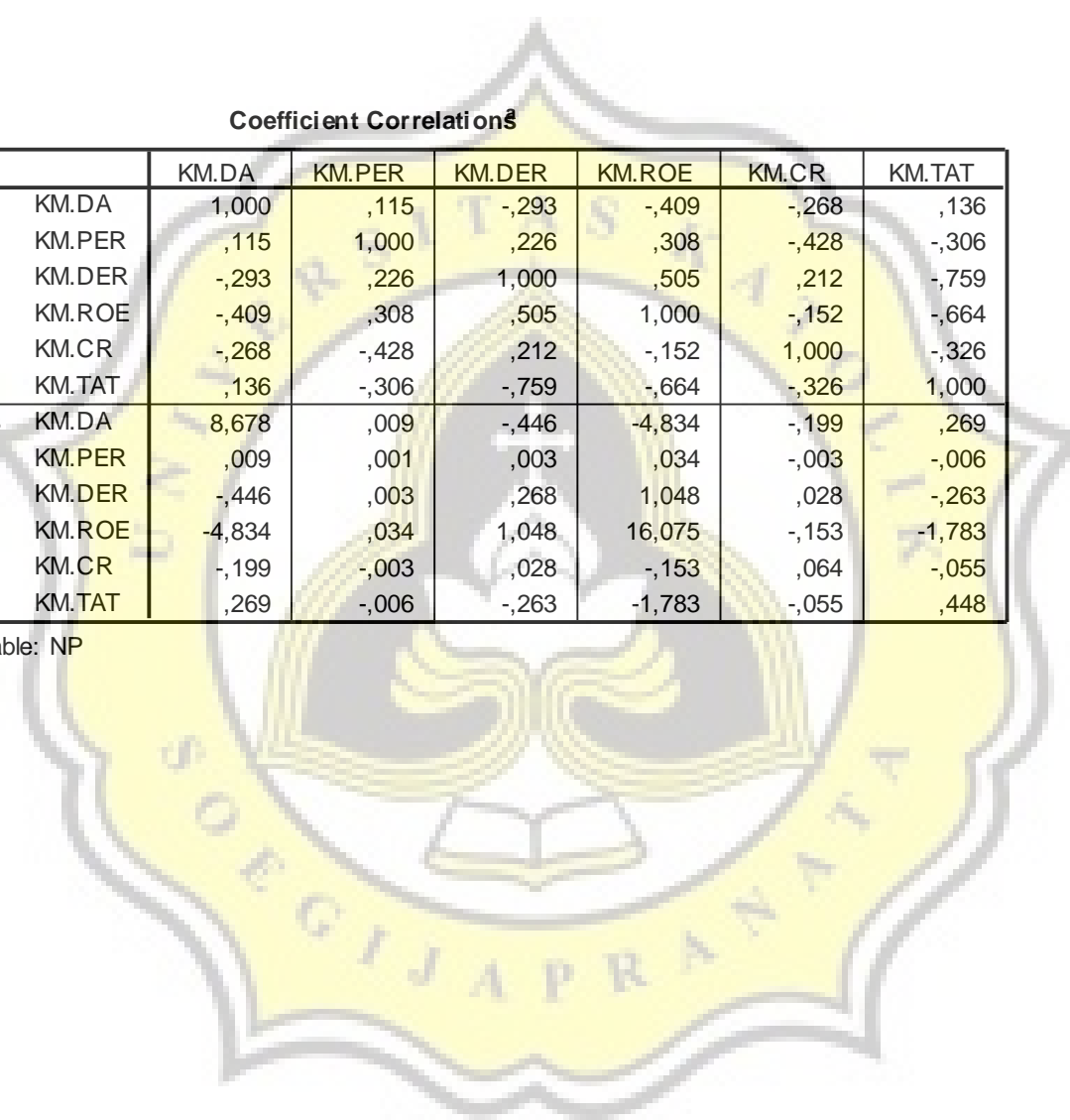
a. Dependent Variable: NP



Coefficient Correlations

Model		KM.DA	KM.PER	KM.DER	KM.ROE	KM.CR	KM.TAT	
1	Correlations	KM.DA	1,000	,115	-,293	-,409	-,268	,136
		KM.PER	,115	1,000	,226	,308	-,428	-,306
		KM.DER	-,293	,226	1,000	,505	,212	-,759
		KM.ROE	-,409	,308	,505	1,000	-,152	-,664
		KM.CR	-,268	-,428	,212	-,152	1,000	-,326
		KM.TAT	,136	-,306	-,759	-,664	-,326	1,000
	Covariances	KM.DA	8,678	,009	-,446	-4,834	-,199	,269
		KM.PER	,009	,001	,003	,034	-,003	-,006
		KM.DER	-,446	,003	,268	1,048	,028	-,263
		KM.ROE	-4,834	,034	1,048	16,075	-,153	-1,783
		KM.CR	-,199	-,003	,028	-,153	,064	-,055
		KM.TAT	,269	-,006	-,263	-1,783	-,055	,448

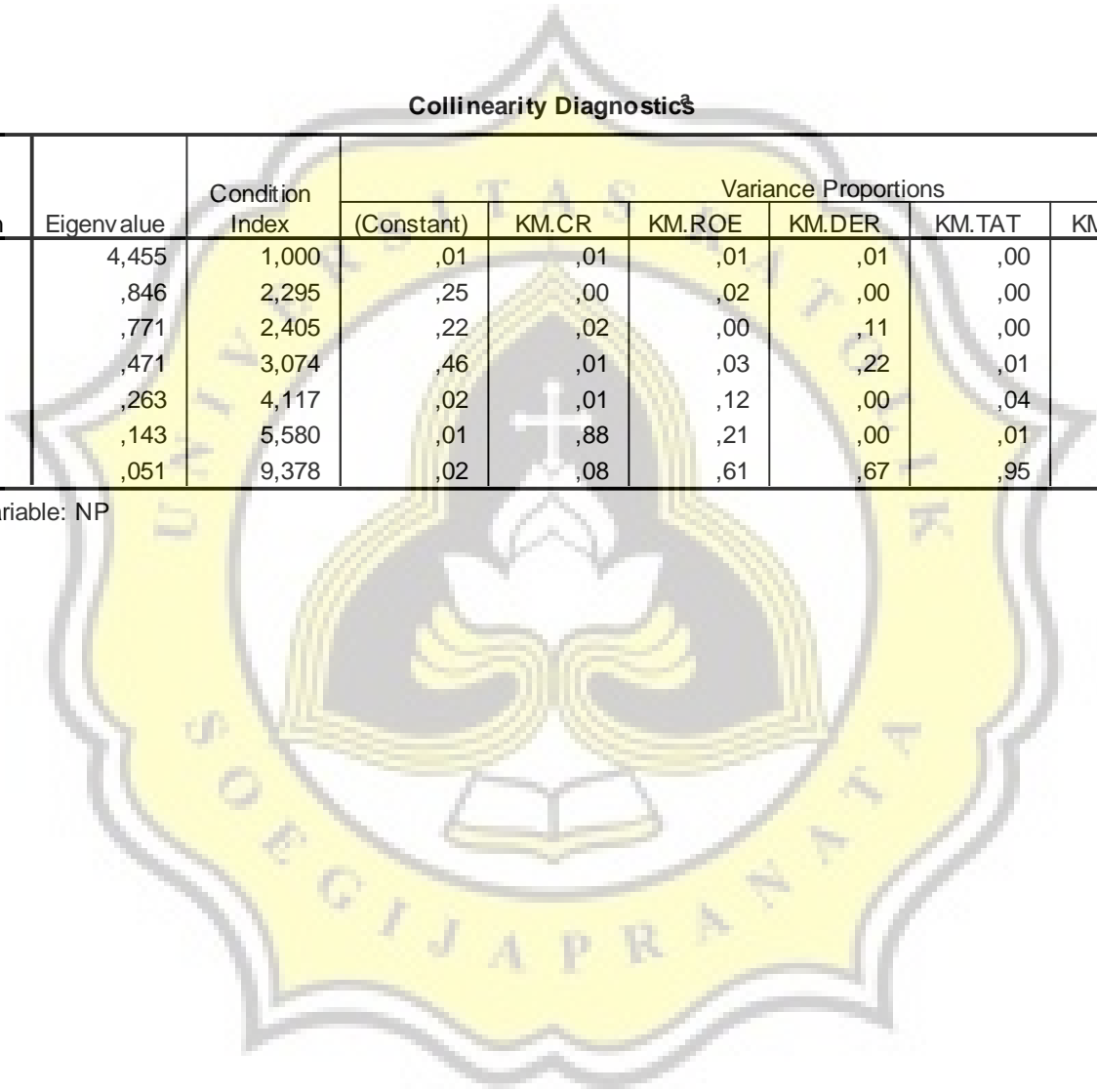
a. Dependent Variable: NP



Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	KM.CR	KM.ROE	KM.DER	KM.TAT	KM.PER	KM.DA
1	1	4,455	1,000	,01	,01	,01	,01	,00	,01	,01
	2	,846	2,295	,25	,00	,02	,00	,00	,18	,10
	3	,771	2,405	,22	,02	,00	,11	,00	,18	,00
	4	,471	3,074	,46	,01	,03	,22	,01	,09	,02
	5	,263	4,117	,02	,01	,12	,00	,04	,12	,76
	6	,143	5,580	,01	,88	,21	,00	,01	,33	,02
	7	,051	9,378	,02	,08	,61	,67	,95	,10	,09

a. Dependent Variable: NP



Lampiran 9E
Hasil SPSS Uji Heterokedastisitas Model Penelitian 3

Regression

Variables Entered/Removed^d

Model	Variables Entered	Variables Removed	Method
1	KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM. DER, ROE, KM.ROE, KM.CR, KM _a TAT, KM		Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,396 ^a	,157	-,036	,09403

a. Predictors: (Constant), KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM.DER, ROE, KM.ROE, KM.CR, KM.TAT, KM

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,094	13	,007	,815	,643 ^a
	Residual	,504	57	,009		
	Total	,598	70			

a. Predictors: (Constant), KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM.DER, ROE, KM.ROE, KM.CR, KM.TAT, KM

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,122	,050		2,424	,019
	CR	,005	,011	,077	,471	,639
	ROE	,173	,148	,244	1,170	,247
	DER	-,006	,014	-,100	-,439	,663
	TAT	-,009	,015	-,078	-,562	,577
	PER	-,001	,001	-,093	-,588	,559
	DA	,028	,125	,032	,226	,822
	KM	,192	,871	,171	,220	,826
	KM.CR	-,115	,157	-,279	-,733	,466
	KM.ROE	-,056	1,931	-,010	-,029	,977
	KM.DER	,088	,416	,089	,212	,833
	KM.TAT	-,244	,313	-,337	-,781	,438
	KM.PER	,008	,017	,120	,468	,642
	KM.DA	-,085	1,305	-,014	-,065	,948

a. Dependent Variable: ABS_RES

Lampiran 9F

Hasil SPSS Uji Hipotesis Model Penelitian 3

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM. DER, ROE, KM.ROE, KM.CR, KM.TAT, KM		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,814 ^a	,663	,586	,16379

a. Predictors: (Constant), KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM.DER, ROE, KM.ROE, KM.CR, KM.TAT, KM

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,012	13	,232	8,635	,000 ^a
	Residual	1,529	57	,027		
	Total	4,541	70			

a. Predictors: (Constant), KM.DA, DER, TAT, KM.PER, CR, DA, PER, KM.DER, ROE, KM.ROE, KM.CR, KM.TAT, KM

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,429	,087		4,905	,000
	CR	-,084	,019	-,457	-4,416	,000
	ROE	,022	,258	,011	,085	,933
	DER	,074	,024	,445	3,102	,003
	TAT	-,006	,026	-,019	-,214	,831
	PER	-,002	,002	-,113	-1,138	,260
	DA	-,212	,217	-,087	-,977	,333
	KM	3,126	1,517	1,012	2,061	,044
	KM.CR	,179	,274	,157	,655	,515
	KM.ROE	-10,453	3,364	-,667	-3,107	,003
	KM.DER	-1,252	,725	-,459	-1,728	,089
	KM.TAT	-,804	,545	-,402	-1,475	,146
	KM.PER	-1,7E-005	,030	,000	-,001	1,000
	KM.DA	4,092	2,274	,242	1,800	,077

a. Dependent Variable: NP

Lampiran 10A
Hasil SPSS Uji Normalitas Model Penelitian 4

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	89	100,0%	0	,0%	89	100,0%

Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	,0000000	,08536528
	95% Confidence Interval for Mean		
	Lower Bound	-,1696455	
	Upper Bound	,1696455	
	5% Trimmed Mean	-,1187136	
	Median	-,0860870	
	Variance	,649	
	Std. Deviation	,80533440	
	Minimum	-1,03974	
	Maximum	3,57371	
	Range	4,61345	
	Interquartile Range	,46861	
	Skewness	3,071	,255
	Kurtosis	10,829	,506

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	61
		2	21
		3	57
		4	26
		5	37
	Lowest	1	65
		2	24
		3	16
		4	55
		5	47

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,242	89	,000	,649	89	,000

a. Lilliefors Significance Correction

Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

Frequency Stem & Leaf

1,00 -1 . 0

14,00 -0 . 55555566777899

44,00 -0 . 00000000000000011111111122222222233333444444

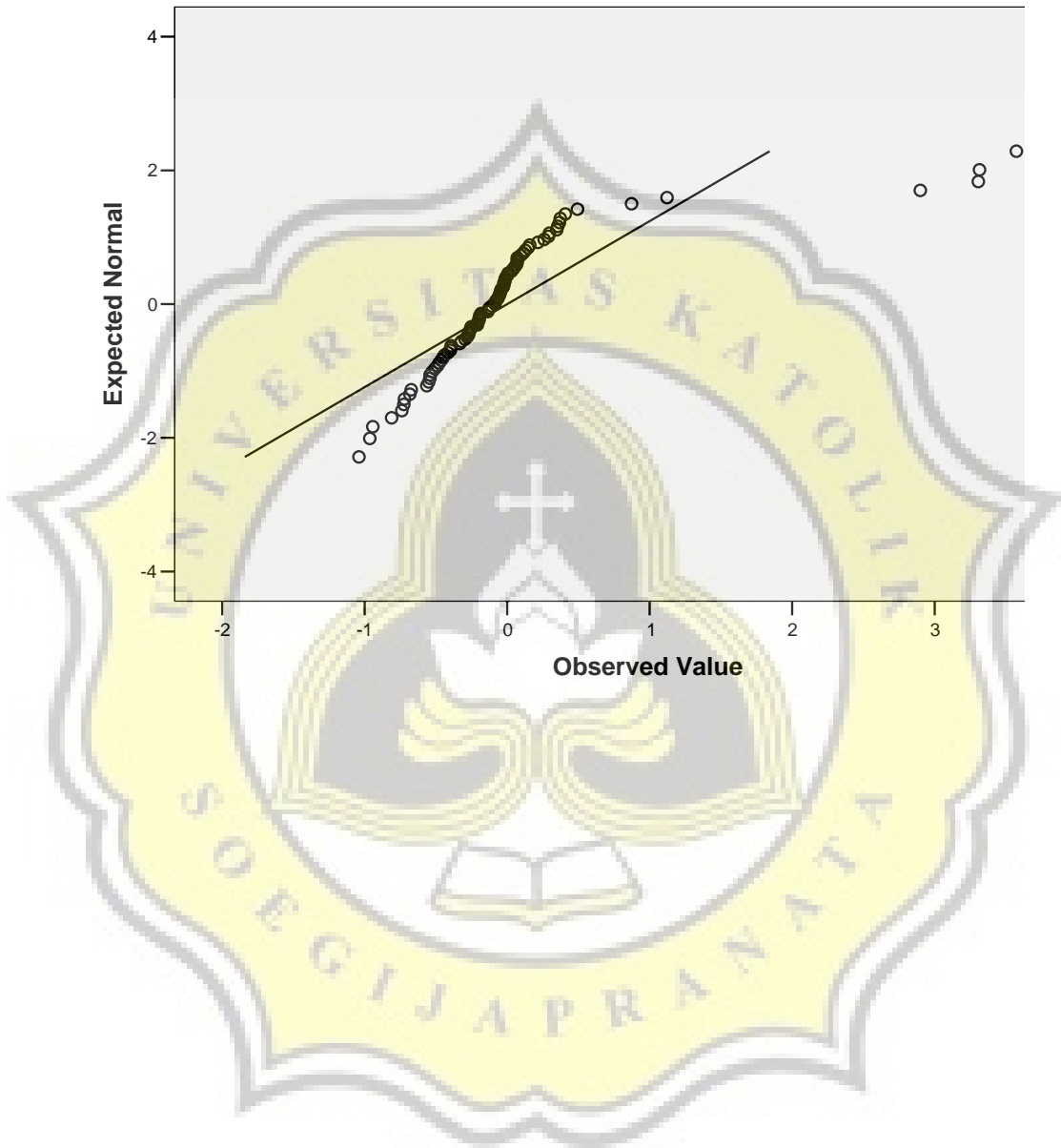
24,00 0 . 000000000011112222333344

6,00 Extremes (>=,9)

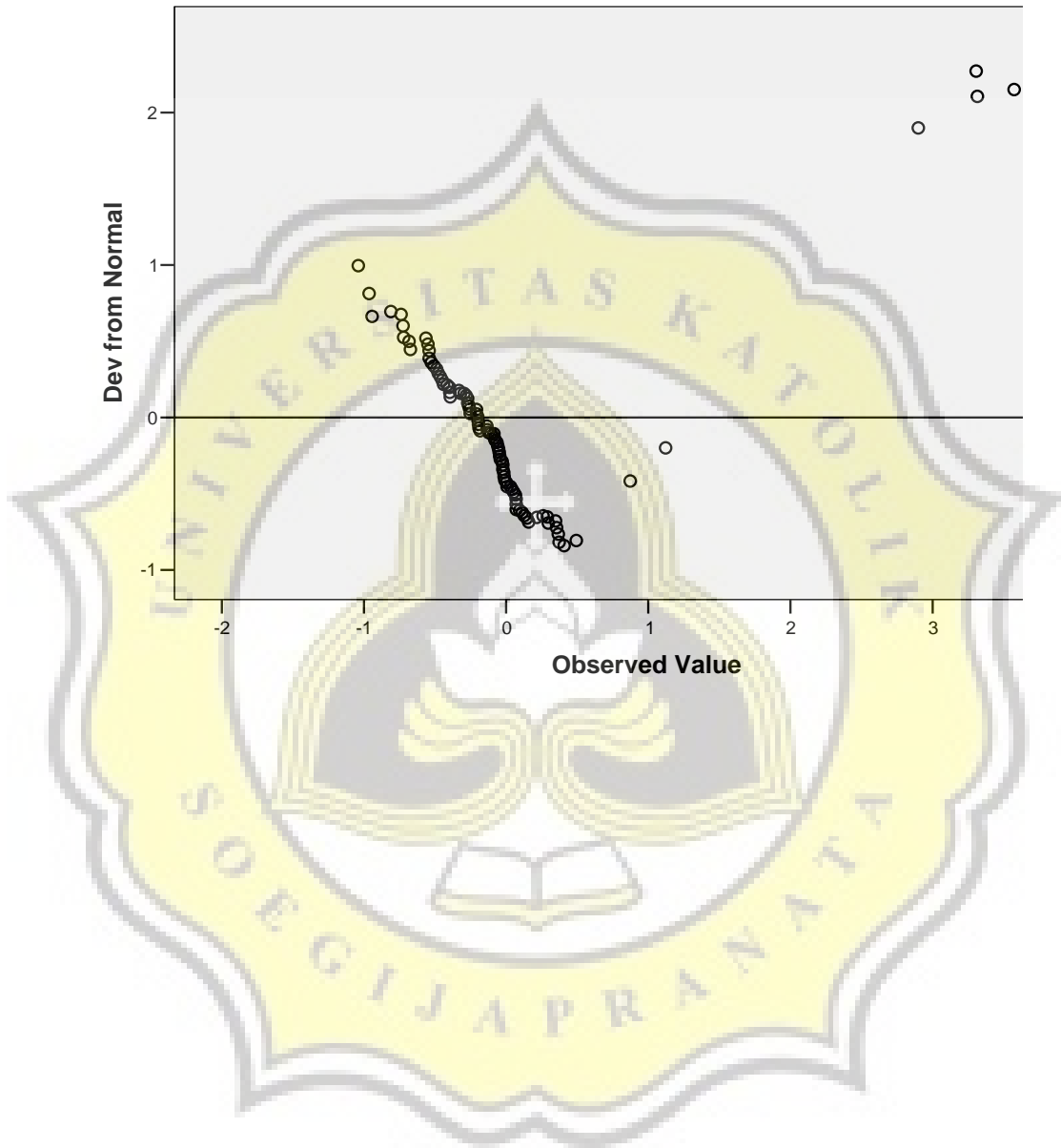
Stem width: 1,00000

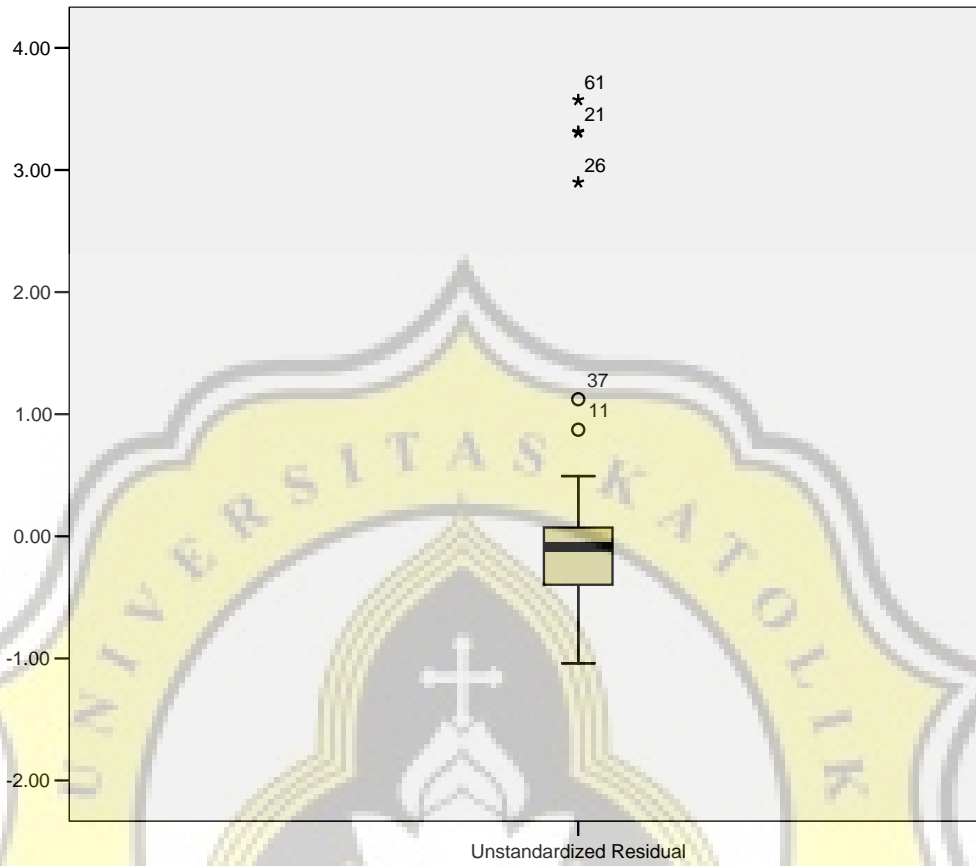
Each leaf: 1 case(s)

Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 10B
 Hasil SPSS Uji Normalitas Model Penelitian 4 Setelah Pengobatan

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	79	100,0%	0	,0%	79	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		,0000000	,02327076
	95% Confidence Interval for Mean	Lower Bound	-,0463285	
		Upper Bound	,0463285	
	5% Trimmed Mean		-,0155906	
	Median		-,0272019	
	Variance		,043	
	Std. Deviation		,20683500	
	Minimum		-,33438	
	Maximum		,88021	
	Range		1,21459	
	Interquartile Range		,22751	
	Skewness		1,442	,271
	Kurtosis		3,714	,535

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	11
		2	50
		3	34
		4	74
		5	75
	Lowest	1	69
		2	61
		3	66
		4	76
		5	60

Tests of Normality

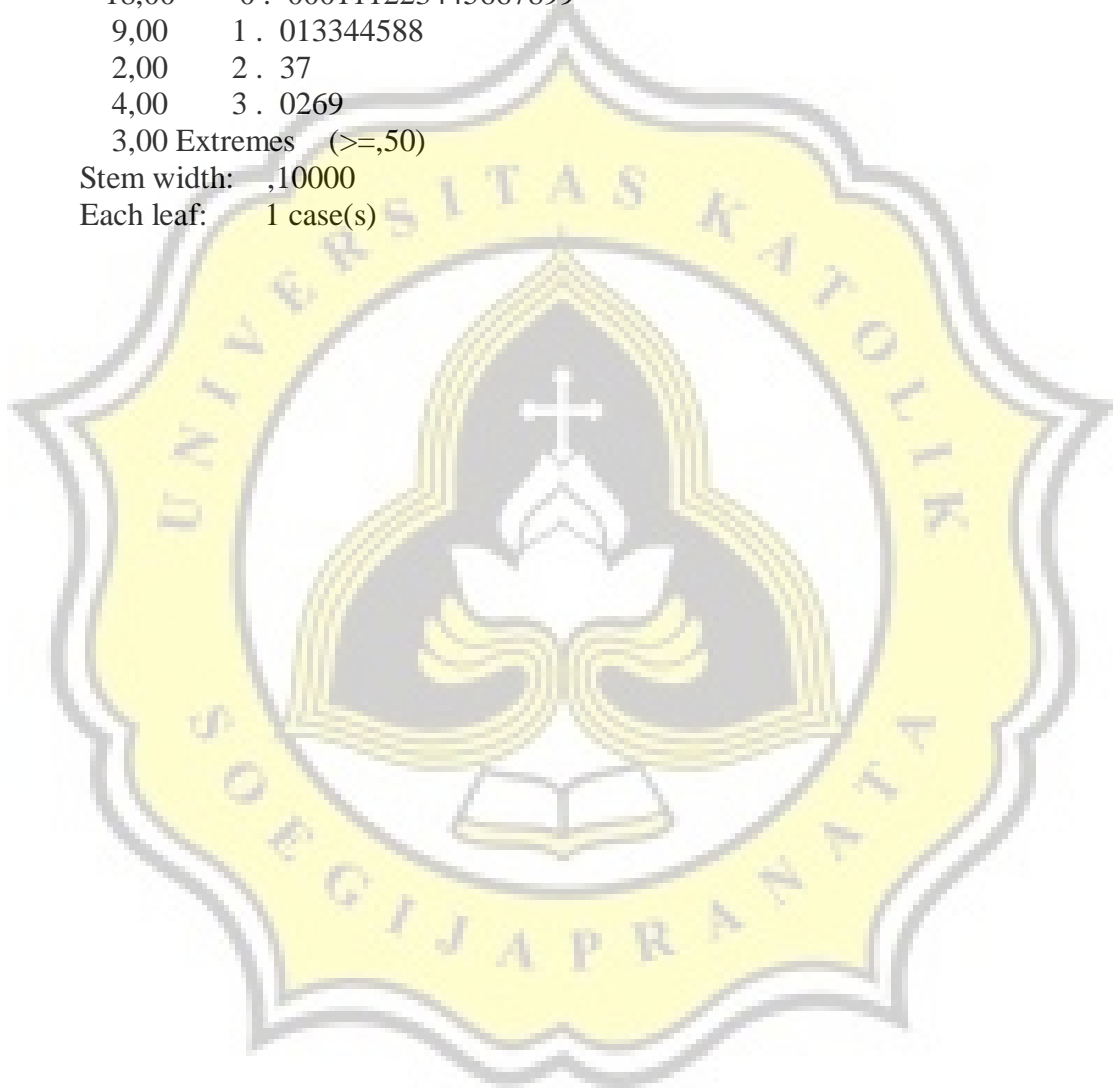
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,097	79	,062	,910	79	,000

a. Lilliefors Significance Correction

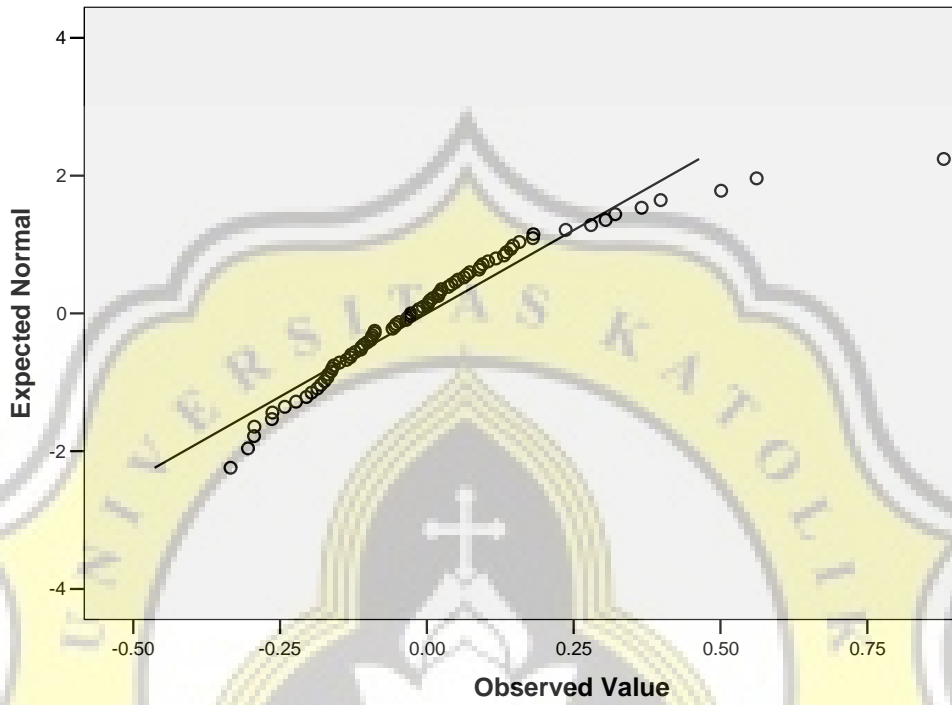
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

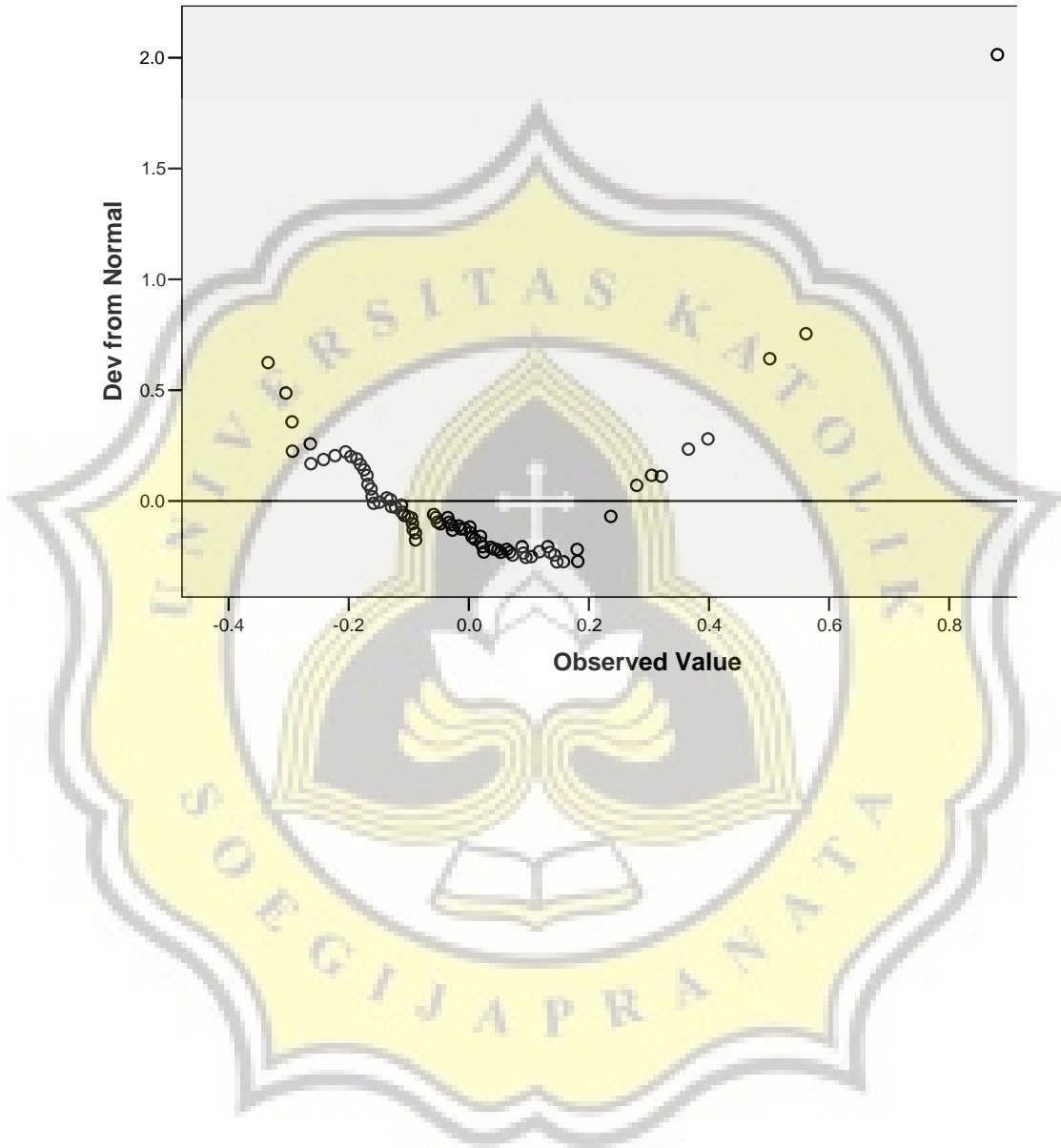
Frequency	Stem & Leaf
2,00	-3 . 03
7,00	-2 . 0246699
18,00	-1 . 001122334566667889
16,00	-0 . 0112233455588999
18,00	0 . 000111223445667899
9,00	1 . 013344588
2,00	2 . 37
4,00	3 . 0269
3,00	Extremes (>=,50)
Stem width: .10000	
Each leaf: 1 case(s)	

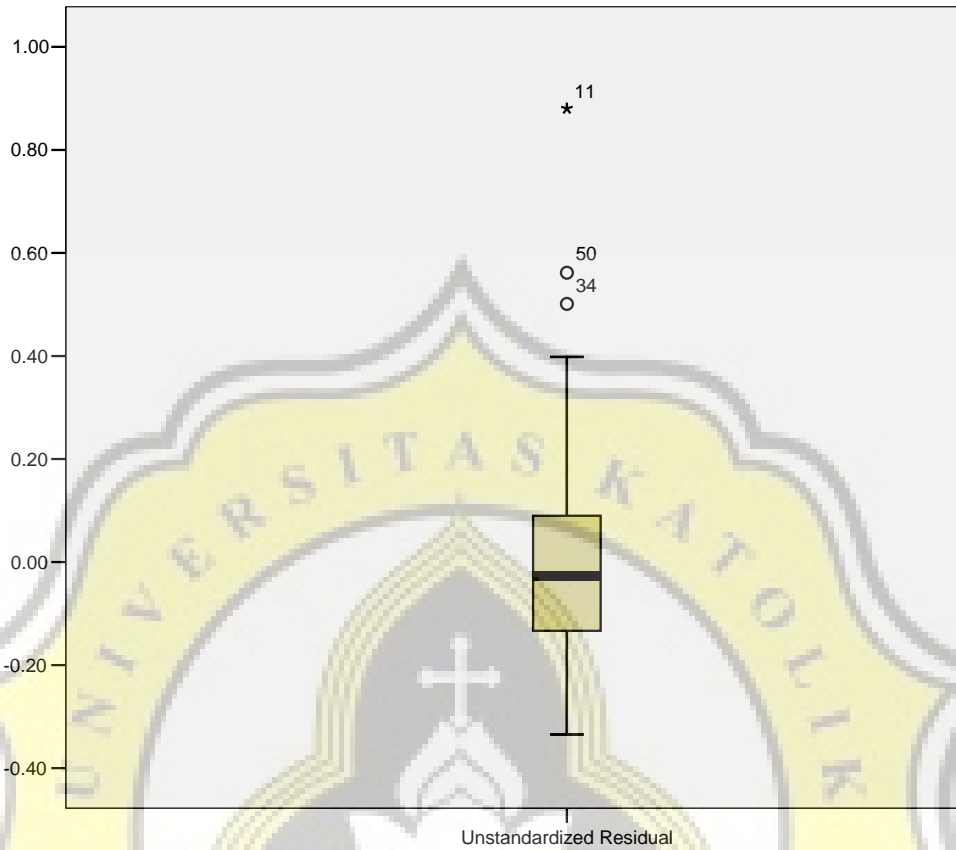


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 10C
 Hasil SPSS Uji Autokorelasi Model Penelitian 4

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KI, KI.DER, DA, TAT, CR, PER, KI.ROE, KI.DA, ROE, KI.PER, KI.CR, KI. ^a TAT, DER		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,690 ^a	,477	,372	,22658	2,019

a. Predictors: (Constant), KI, KI.DER, DA, TAT, CR, PER, KI.ROE, KI.DA, ROE, KI.PER, KI.CR, KI.TAT, DER

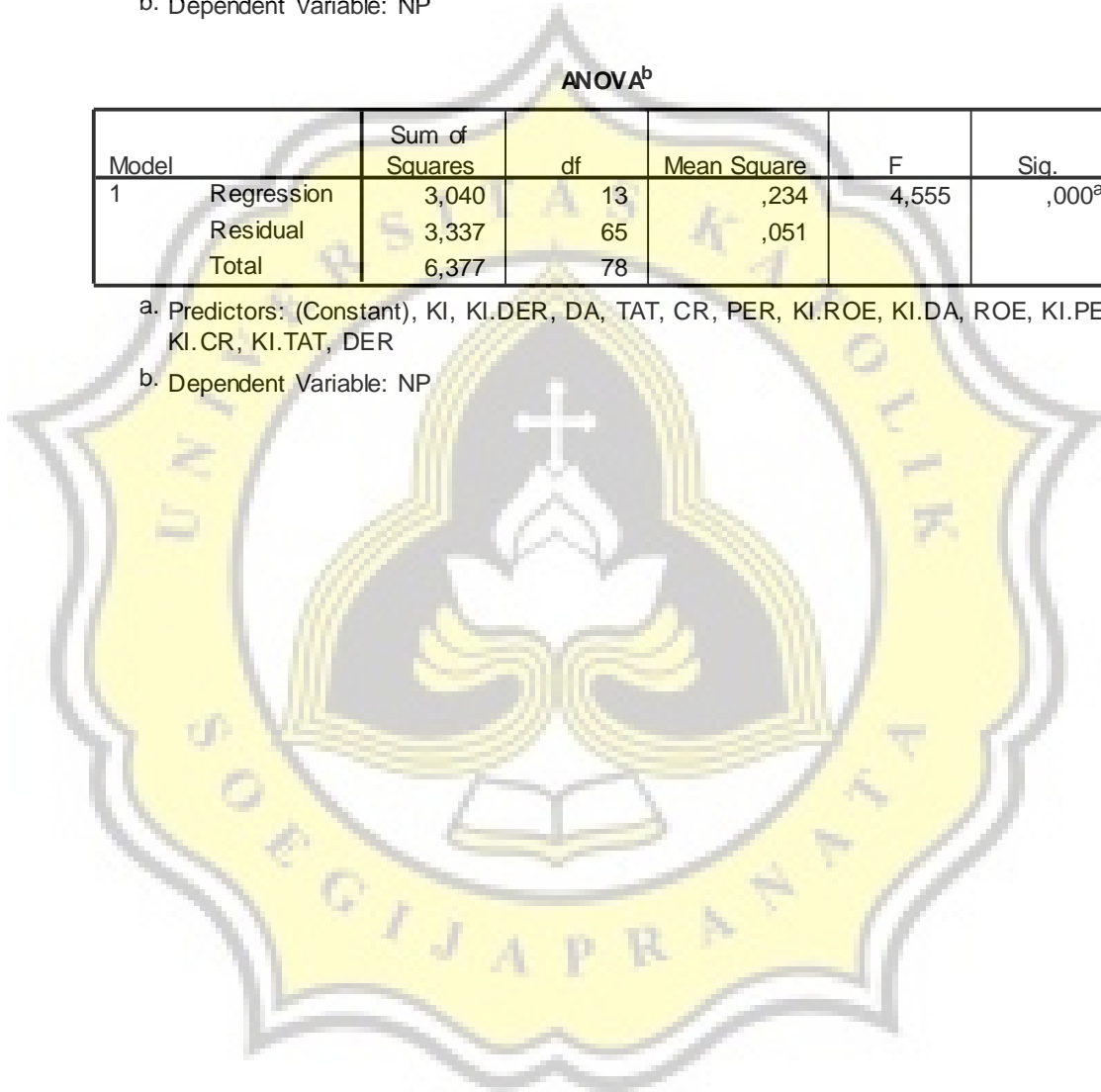
b. Dependent Variable: NP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,040	13	,234	4,555	,000 ^a
	Residual	3,337	65	,051		
	Total	6,377	78			

a. Predictors: (Constant), KI, KI.DER, DA, TAT, CR, PER, KI.ROE, KI.DA, ROE, KI.PE, KI.CR, KI.TAT, DER

b. Dependent Variable: NP



Coefficients^a

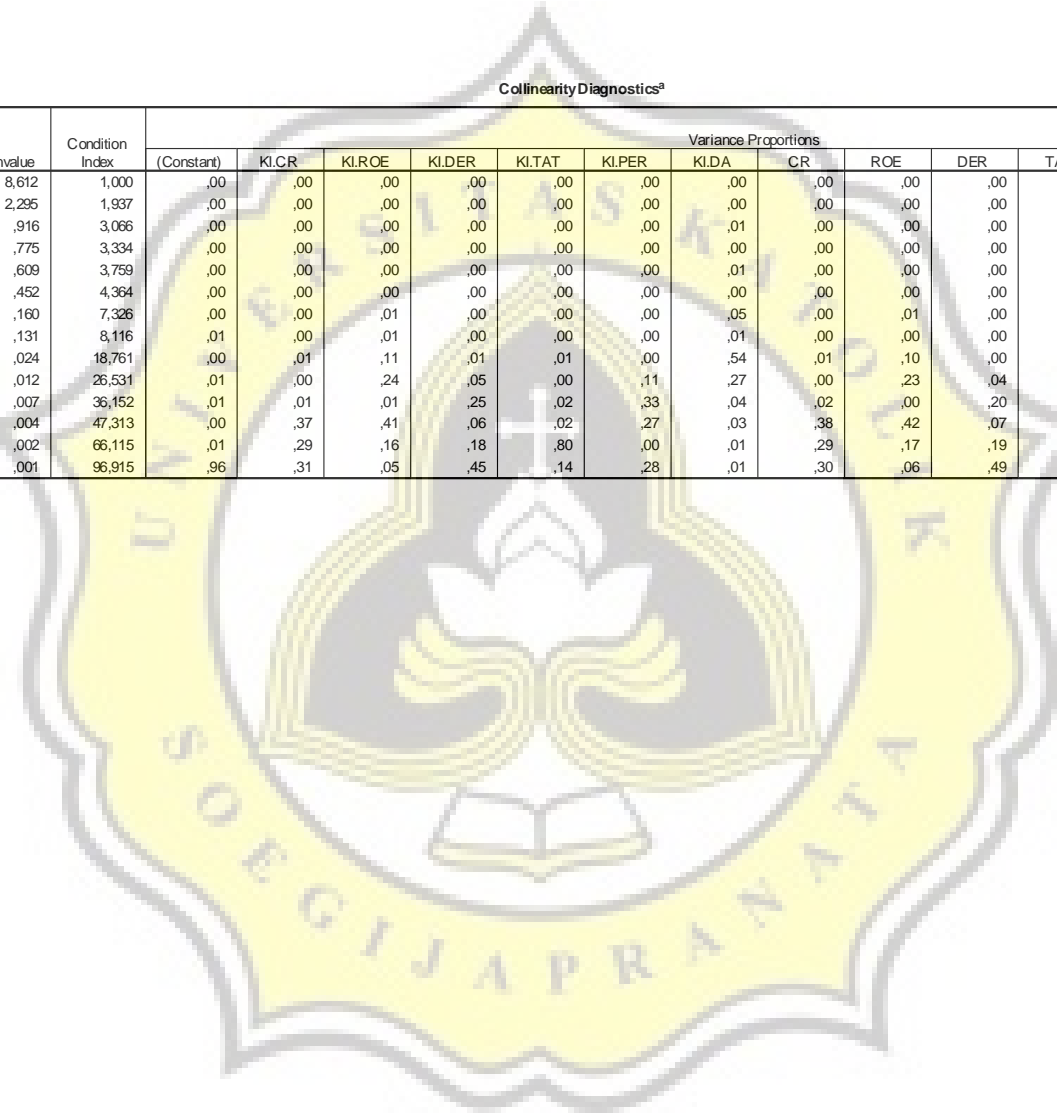
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,957	,491		1,951	,055		
	KI.CR	,145	,146	,754	,996	,323	,014	71,232
	KI.ROE	,307	1,601	,104	,192	,849	,028	36,319
	KI.DER	,302	,274	,945	1,101	,275	,011	91,360
	KI.TAT	,351	,348	,743	1,009	,317	,015	67,391
	KI.PER	-,038	,022	-1,221	-1,757	,084	,017	59,982
	KI.DA	,171	1,159	,041	,148	,883	,104	9,657
	CR	-,160	,108	-1,032	-1,482	,143	,017	60,230
	ROE	-,488	1,172	-,233	-,417	,678	,026	38,706
	DER	-,137	,174	-,700	-,790	,433	,010	97,674
	TAT	-,246	,239	-,695	-1,027	,308	,018	56,858
	PER	,028	,017	1,108	1,682	,097	,019	53,935
	DA	-,027	,772	-,010	-,035	,972	,106	9,415
	KI	-,855	,694	-,560	-1,232	,222	,039	25,673

a. Dependent Variable: NP

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions													
				(Constant)	KI.CR	KI.ROE	KI.DER	KI.TAT	KI.PER	KI.DA	CR	ROE	DER	TAT	PER	DA	KI
1	1	8,612	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,295	1,937	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	3	,916	3,066	,00	,00	,00	,00	,00	,00	,01	,00	,00	,00	,00	,00	,02	,00
	4	,775	3,334	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	5	,609	3,759	,00	,00	,00	,00	,00	,00	,01	,00	,00	,00	,00	,00	,01	,00
	6	,452	4,364	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	7	,160	7,326	,00	,00	,01	,00	,00	,00	,05	,00	,01	,00	,00	,00	,05	,00
	8	,131	8,116	,01	,00	,01	,00	,00	,00	,01	,00	,00	,00	,00	,00	,00	,01
	9	,024	18,761	,00	,01	,11	,01	,01	,00	,54	,01	,10	,00	,01	,00	,55	,00
	10	,012	26,531	,01	,00	,24	,05	,00	,11	,27	,00	,23	,04	,00	,09	,28	,01
	11	,007	36,152	,01	,01	,01	,25	,02	,33	,04	,02	,00	,20	,01	,35	,05	,00
	12	,004	47,313	,00	,37	,41	,06	,02	,27	,03	,38	,42	,07	,02	,28	,03	,00
	13	,002	66,115	,01	,29	,16	,18	,80	,00	,01	,29	,17	,19	,81	,00	,02	,01
	14	,001	96,915	,96	,31	,05	,45	,14	,28	,01	,30	,06	,49	,13	,28	,01	,97

a. Dependent Variable: NP



Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,2384	,8970	,2646	,19741	79
Residual	-,33438	,88021	,00000	,20684	79
Std. Predicted Value	-2,548	3,204	,000	1,000	79
Std. Residual	-1,476	3,885	,000	,913	79

a. Dependent Variable: NP

Lampiran 10D
Hasil SPSS Uji Multikolinearitas Model Penelitian 4

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	KI.DA, KI. CR, KI. ROE, KI. TAT, KI. PER ^a , KI. DER		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,621 ^a	,385	,334	,23335

a. Predictors: (Constant), KI.DA, KI.CR, KI.ROE, KI.TAT, KI.PER, KI.DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,456	6	,409	7,517	,000 ^a
	Residual	3,921	72	,054		
	Total	6,377	78			

a. Predictors: (Constant), KI.DA, KI.CR, KI.ROE, KI.TAT, KI.PER, KI.DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,375	,071		5,268	,000		
	KI.CR	-,067	,019	-,347	-3,453	,001	,848	1,179
	KI.ROE	-,456	,356	-,154	-1,280	,205	,591	1,692
	KI.DER	,087	,038	,274	2,308	,024	,608	1,645
	KI.TAT	-,018	,048	-,039	-,380	,705	,821	1,218
	KI.PER	-,001	,003	-,034	-,312	,756	,734	1,363
	KI.DA	,028	,395	,007	,071	,943	,948	1,055

a. Dependent Variable: NP

Coefficient Correlations^a

Model		KI.DA	KI.CR	KI.ROE	KI.TAT	KI.PER	KI.DER	
1	Correlations							
		KI.DA	1,000	,025	-,132	-,038	-,089	-,187
		KI.CR	,025	1,000	,011	-,171	-,109	,214
		KI.ROE	-,132	,011	1,000	-,114	-,236	,509
		KI.TAT	-,038	-,171	-,114	1,000	-,261	-,026
		KI.PER	-,089	-,109	-,236	-,261	1,000	,091
		KI.DER	-,187	,214	,509	-,026	,091	1,000
	Covariances							
		KI.DA	,156	,000	-,019	-,001	,000	-,003
		KI.CR	,000	,000	7,82E-005	,000	-7,1E-006	,000
		KI.ROE	-,019	7,82E-005	,127	-,002	,000	,007
		KI.TAT	-,001	,000	-,002	,002	-4,3E-005	-4,7E-005
		KI.PER	,000	-7,1E-006	,000	-4,3E-005	1,15E-005	1,16E-005
		KI.DER	-,003	,000	,007	-4,7E-005	1,16E-005	,001

a. Dependent Variable: NP

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	KI.CR	KI.ROE	KI.DER	KI.TAT	KI.PER	KI.DA
1	1	4,385	1,000	,01	,01	,01	,01	,01	,01	,01
	2	1,147	1,955	,00	,00	,09	,18	,00	,04	,02
	3	,459	3,091	,00	,19	,07	,01	,03	,00	,61
	4	,376	3,416	,01	,17	,07	,03	,00	,80	,02
	5	,309	3,770	,01	,26	,45	,16	,02	,06	,30
	6	,225	4,418	,00	,14	,12	,14	,82	,09	,02
	7	,100	6,625	,97	,22	,19	,48	,12	,00	,02

a. Dependent Variable: NP

Lampiran 10E

Hasil SPSS Uji Heterokedastisitas Model Penelitian 4

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	KI.DA, ROE, KI. CR, TAT, PER, KI, DER, DA, KI.ROE, CR, KI. PER, KI. TAT, ^a KI. DER		Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,390 ^a	,152	-,018	,14295

a. Predictors: (Constant), KI.DA, ROE, KI.CR, TAT, PER, KI, DER, DA, KI.ROE, CR, KI.PER, KI.TAT, KI.DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,238	13	,018	,896	,561 ^a
	Residual	1,328	65	,020		
	Total	1,566	78			

a. Predictors: (Constant), KI.DA, ROE, KI.CR, TAT, PER, KI, DER, DA, KI.ROE, CR, K PER, KI.TAT, KI.DER

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,028	,309		-,091	,928
	CR	,115	,068	1,502	1,695	,095
	ROE	-,296	,739	-,284	-,400	,691
	DER	,039	,109	,400	,354	,724
	TAT	-,140	,151	-,797	-,925	,358
	PER	,017	,011	1,356	1,617	,111
	DA	-,098	,487	-,071	-,202	,840
	KI	,286	,438	,378	,652	,516
	KI.CR	-,150	,092	-1,569	-1,628	,108
	KI.ROE	,424	1,010	,289	,420	,676
	KI.DER	-,092	,173	-,578	-,530	,598
	KI.TAT	,187	,220	,799	,852	,397
	KI.PER	-,024	,014	-1,545	-1,746	,086
	KI.DA	,161	,731	,078	,220	,826

a. Dependent Variable: ABS_RES

Lampiran 10F
Hasil SPSS Uji Hipotesis Model Penelitian 4

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KI.DA, ROE, KI. CR, TAT, PER, KI, DER, DA, KI.ROE, CR, KI. PER, KI. TAT, ^a KI. DER	.	Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,690 ^a	,477	,372	,22658

a. Predictors: (Constant), KI.DA, ROE, KI.CR, TAT, PER, KI, DER, DA, KI.ROE, CR, KI.PER, KI.TAT, KI.DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,040	13	,234	4,555	,000 ^a
	Residual	3,337	65	,051		
	Total	6,377	78			

a. Predictors: (Constant), KI.DA, ROE, KI.CR, TAT, PER, KI, DER, DA, KI.ROE, CR, KI.PER, KI.TAT, KI.DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,957	,491		1,951	,055
	CR	-,160	,108	-1,032	-1,482	,143
	ROE	-,488	1,172	-,233	-,417	,678
	DER	-,137	,174	-,700	-,790	,433
	TAT	-,246	,239	-,695	-1,027	,308
	PER	,028	,017	1,108	1,682	,097
	DA	-,027	,772	-,010	-,035	,972
	KI	-,855	,694	-,560	-1,232	,222
	KI.CR	,145	,146	,754	,996	,323
	KI.ROE	,307	1,601	,104	,192	,849
	KI.DER	,302	,274	,945	1,101	,275
	KI.TAT	,351	,348	,743	1,009	,317
	KI.PER	-,038	,022	-1,221	-1,757	,084
	KI.DA	,171	1,159	,041	,148	,883

a. Dependent Variable: NP

Lampiran 11A
Hasil SPSS Uji Normalitas Model Penelitian 5

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	89	100,0%	0	,0%	89	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		,0000000	,08722368
	95% Confidence Interval for Mean	Lower Bound	-,1733387	
		Upper Bound	,1733387	
	5% Trimmed Mean		-,1329555	
	Median		-,1682249	
	Variance		,677	
	Std. Deviation		,82286656	
	Minimum		-,90398	
	Maximum		3,52220	
	Range		4,42618	
	Interquartile Range		,51796	
	Skewness		3,231	,255
	Kurtosis		11,426	,506

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	61	3,52220
		2	21	3,51579
		3	57	3,46523
		4	26	3,08974
		5	37	1,05908
	Lowest	1	28	-,90398
		2	34	-,84344
		3	13	-,68927
		4	20	-,68628
		5	25	-,65965

Tests of Normality

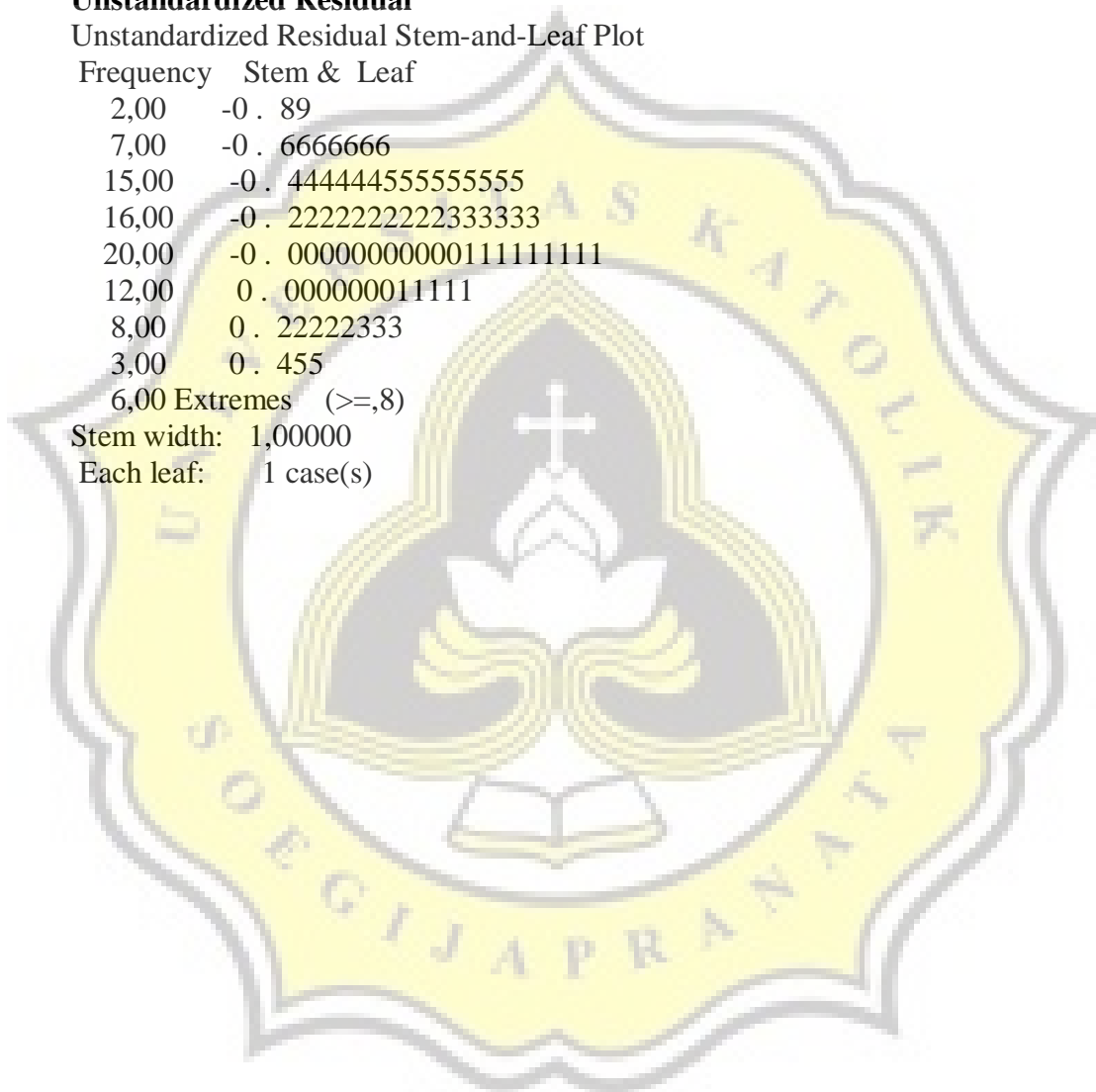
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,245	89	,000	,618	89	,000

a. Lilliefors Significance Correction

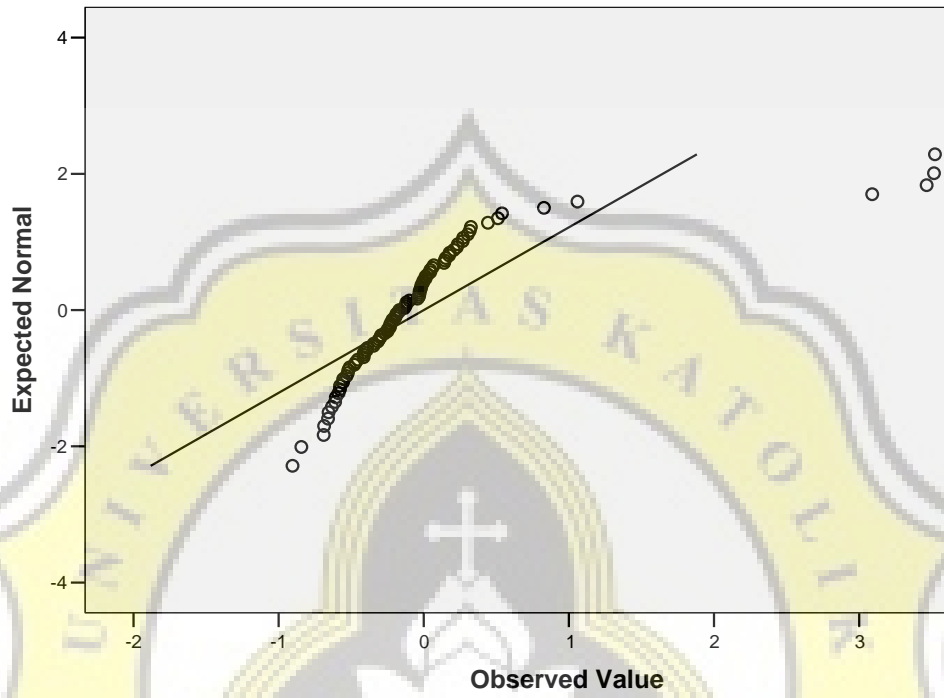
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

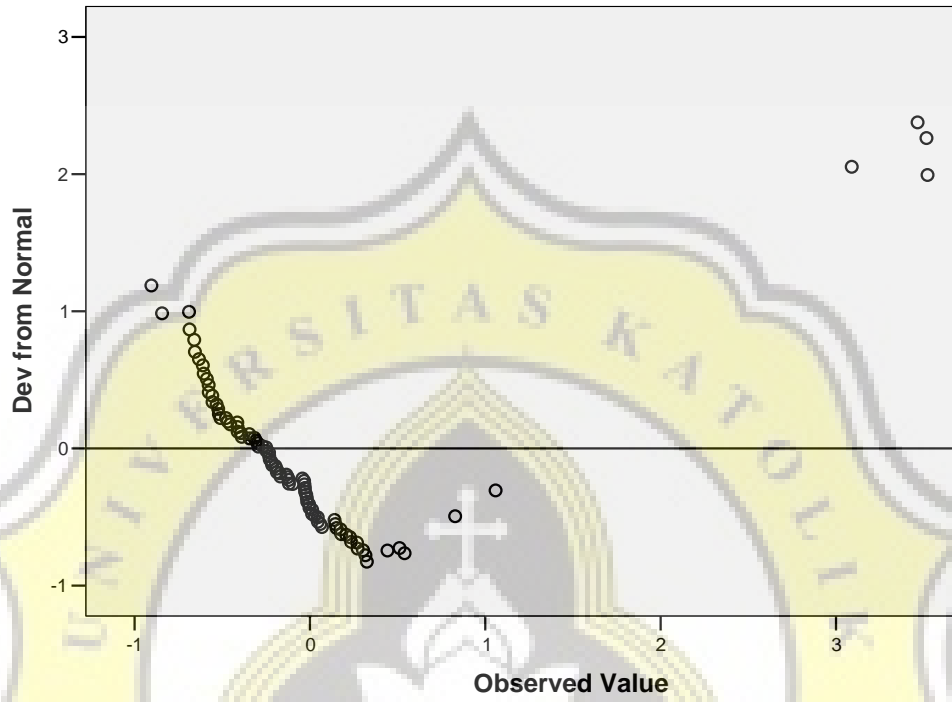
Frequency Stem & Leaf
 2,00 -0 . 89
 7,00 -0 . 666666
 15,00 -0 . 44444455555555
 16,00 -0 . 2222222222333333
 20,00 -0 . 000000000011111111
 12,00 0 . 00000011111
 8,00 0 . 2222333
 3,00 0 . 455
 6,00 Extremes (>=,8)
 Stem width: 1,00000
 Each leaf: 1 case(s)

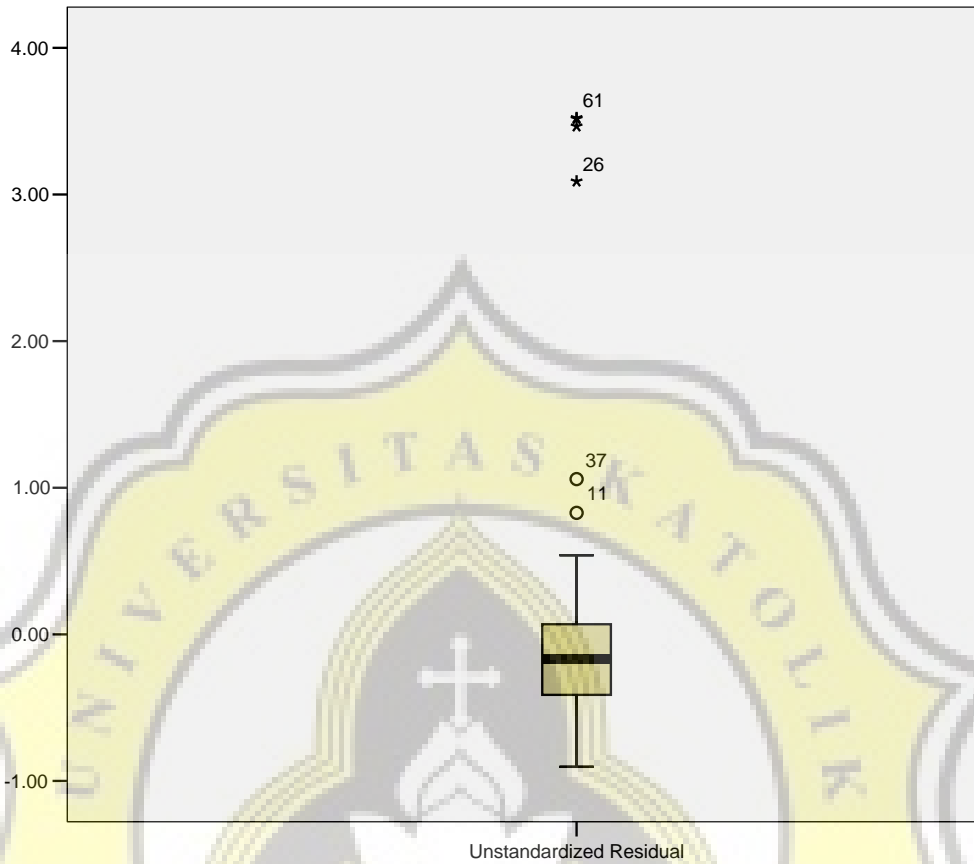


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 11B
 Hasil SPSS Uji Normalitas Model Penelitian 5 Setelah Pengobatan

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	75	100,0%	0	,0%	75	100,0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	,0000000	,01977805	
	95% Confidence Interval for Mean	Lower Bound	-,0394086	
		Upper Bound	,0394086	
	5% Trimmed Mean	-,0108194		
	Median	-,0344029		
	Variance	,029		
	Std. Deviation	,17128297		
	Minimum	-,24659		
	Maximum	,46152		
	Range	,70812		
	Interquartile Range	,22447		
	Skewness	,888	,277	
	Kurtosis	,321	,548	

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	70
		2	33
		3	75
		4	44
		5	71
	Lowest	1	56
		2	31
		3	3
		4	62
		5	52

Tests of Normality

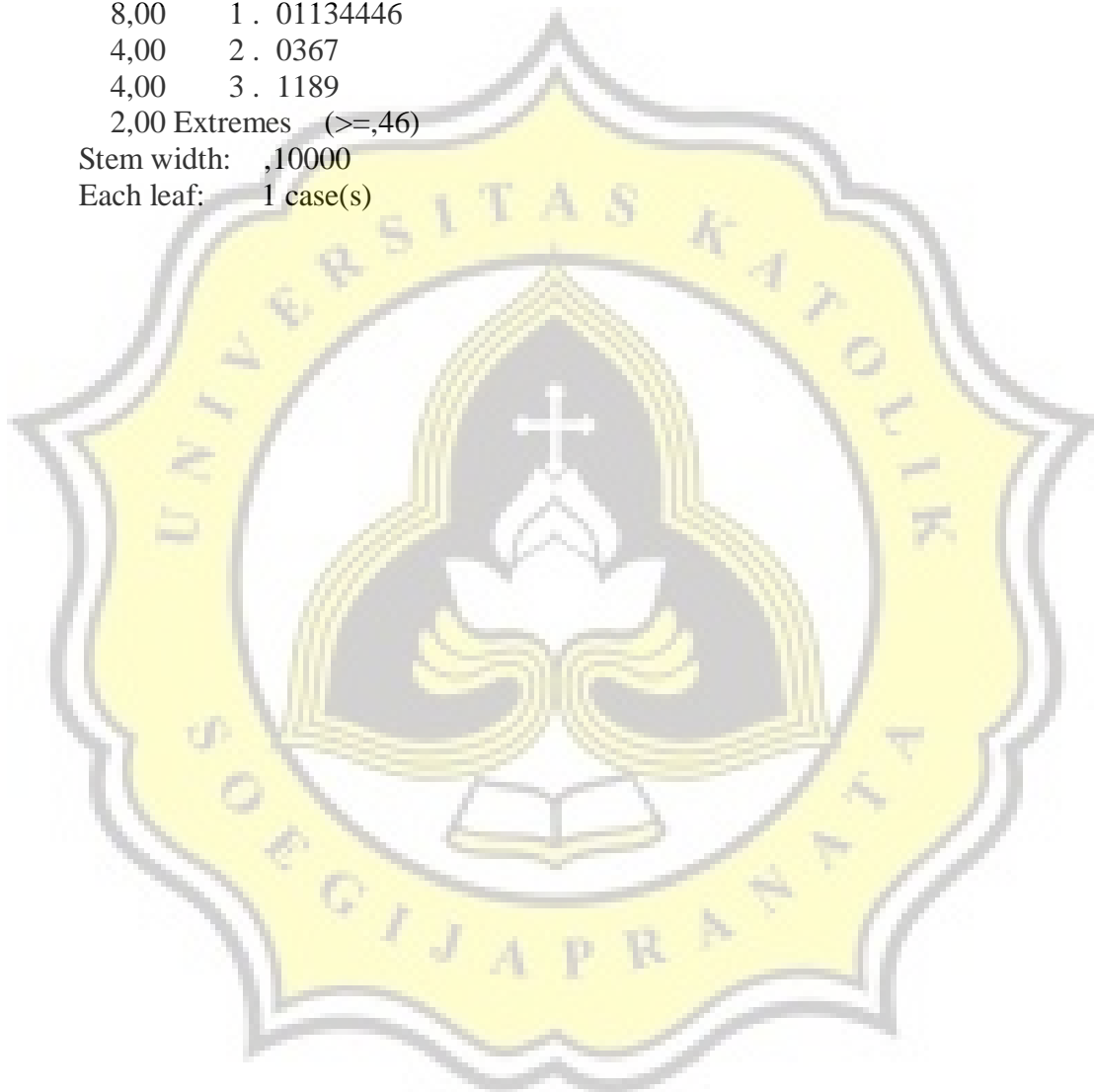
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,101	75	,055	,933	75	,001

a. Lilliefors Significance Correction

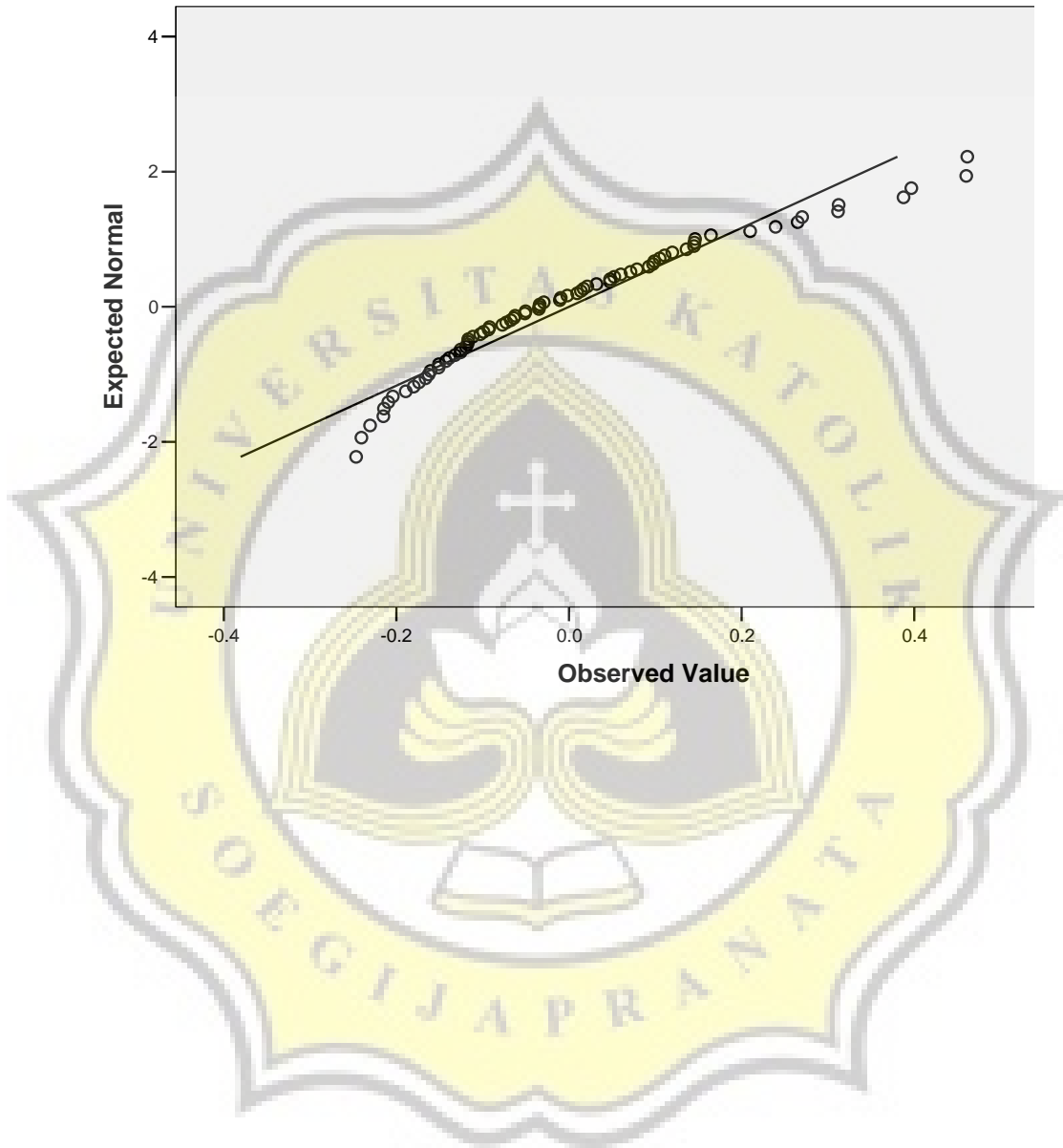
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

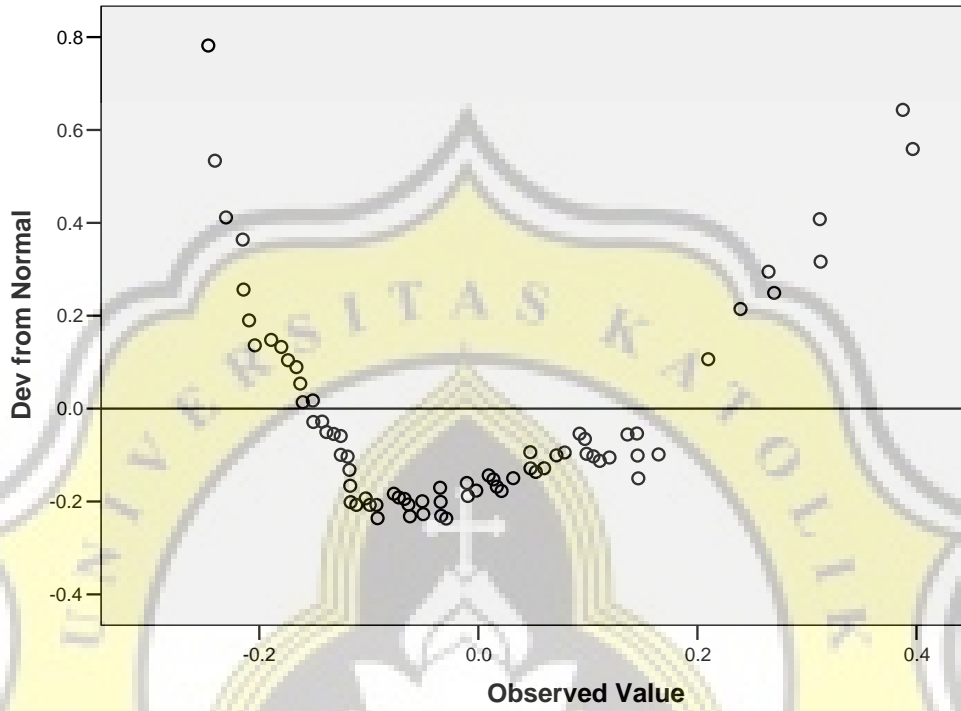
Frequency	Stem & Leaf
7,00	-2 . 0011344
19,00	-1 . 0111112233455666778
17,00	-0 . 00123335566677999
14,00	0 . 01123445677999
8,00	1 . 01134446
4,00	2 . 0367
4,00	3 . 1189
2,00	Extremes (>=,46)
Stem width: ,10000	
Each leaf: 1 case(s)	

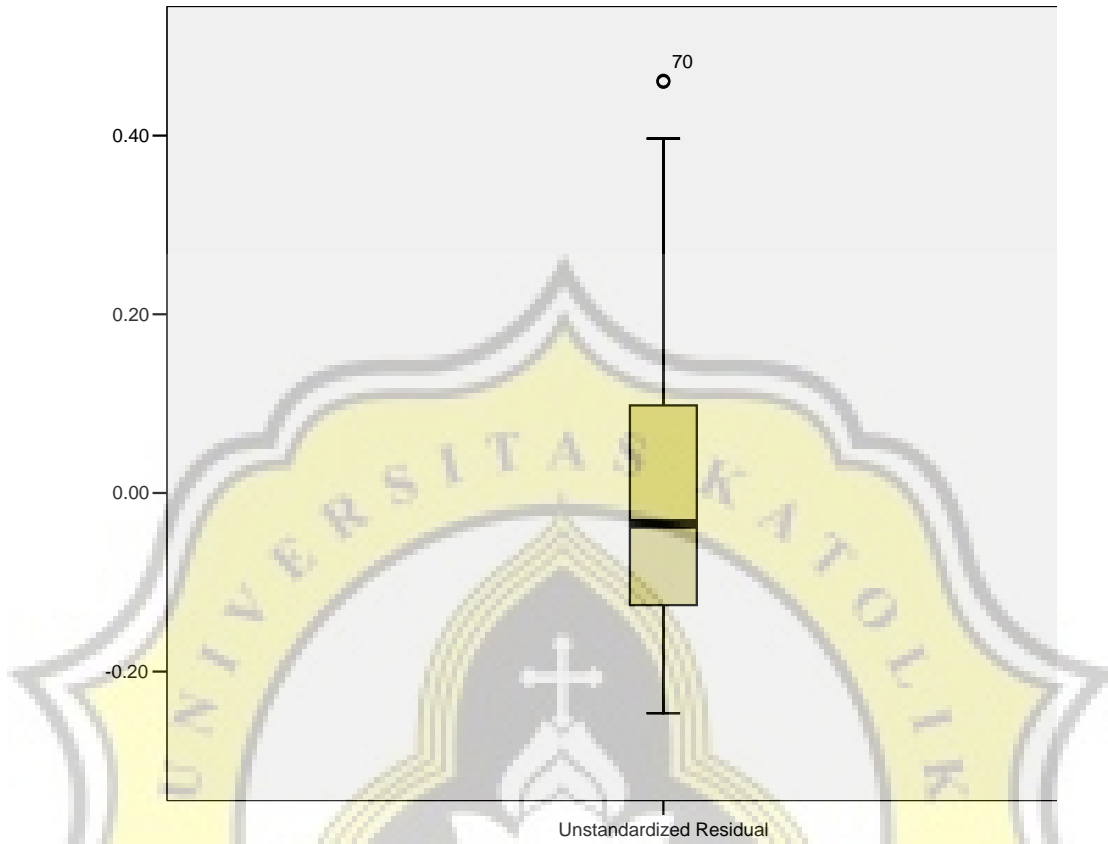


Normal Q-Q Plot of Unstandardized Residual



Detrended Normal Q-Q Plot of Unstandardized Residual





Lampiran 11C
 Hasil SPSS Uji Autokorelasi Model Penelitian 5

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DKI.DA, DKI.PER, TAT, DKI, CR, DKI. ROE, DER, PER, DA, ROE, DKI. CR, DKI. TAT, _a DKI. DER		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,750 ^a	,562	,469	,18865	2,003

a. Predictors: (Constant), DKI.DA, DKI.PER, TAT, DKI, CR, DKI.ROE, DER, PER, DA, ROE, DKI.CR, DKI.TAT, DKI.DER

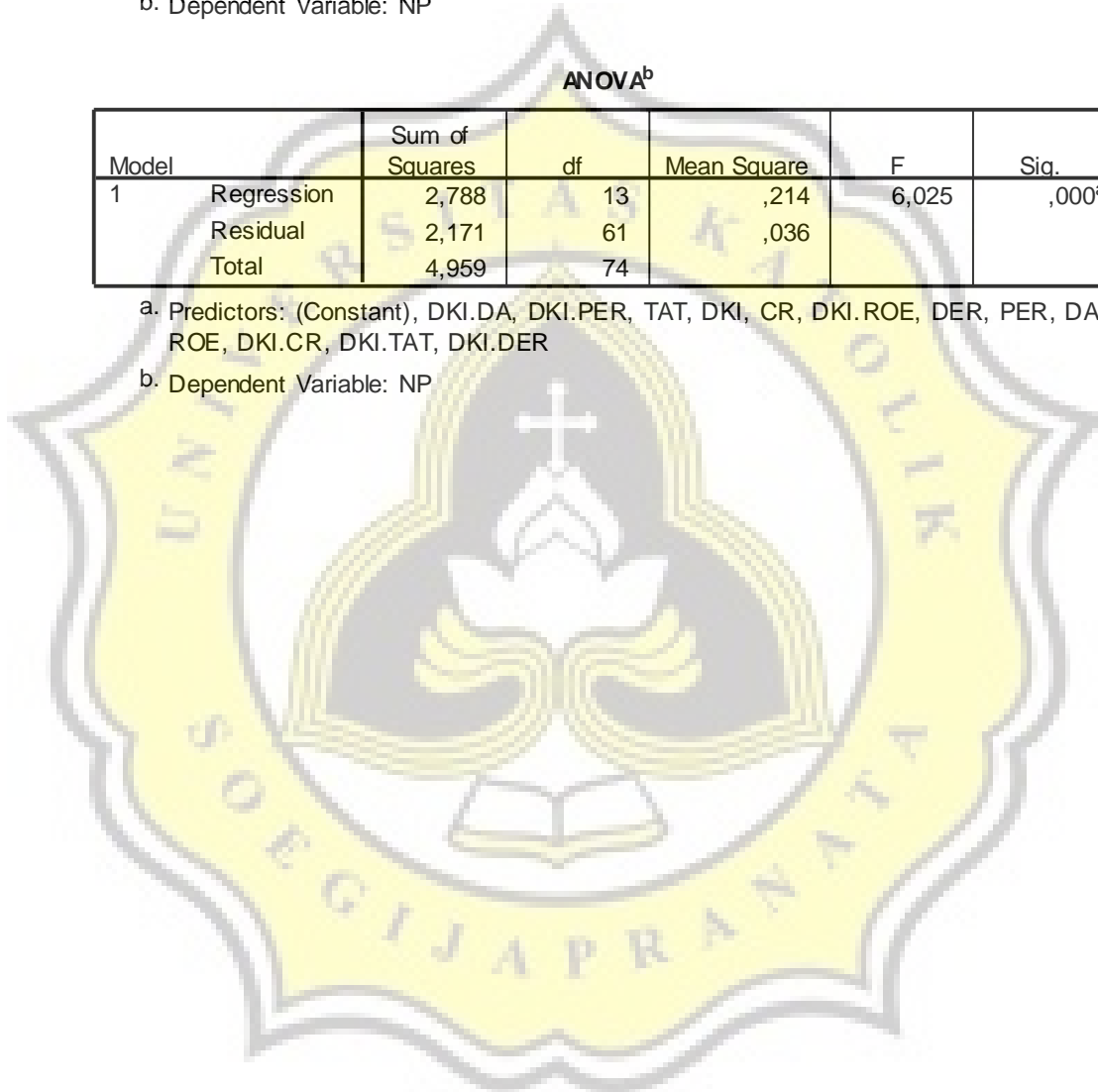
b. Dependent Variable: NP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,788	13	,214	6,025	,000 ^a
	Residual	2,171	61	,036		
	Total	4,959	74			

a. Predictors: (Constant), DKI.DA, DKI.PER, TAT, DKI, CR, DKI.ROE, DER, PER, DA, ROE, DKI.CR, DKI.TAT, DKI.DER

b. Dependent Variable: NP



Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,604	,465		1,300	,199		
	CR	-,189	,099	-,1357	-1,897	,063	,014	71,301
	ROE	-,215	1,122	-,115	-,191	,849	,020	50,413
	DER	,161	,188	,931	,859	,393	,006	163,398
	TAT	,085	,280	,274	,305	,761	,009	112,038
	PER	,007	,009	,347	,764	,448	,035	28,657
	DA	-,788	1,142	-,313	-,690	,493	,035	28,722
	DKI	-,310	1,233	-,090	-,252	,802	,057	17,668
	DKI.CR	,344	,260	1,000	1,324	,191	,013	79,515
	DKI.ROE	-,807	2,882	-,169	-,280	,780	,020	50,884
	DKI.DER	-,333	,493	-,741	-,675	,502	,006	167,879
	DKI.TAT	-,347	,816	-,389	-,425	,672	,009	116,299
	DKI.PER	-,020	,025	-,369	-,806	,423	,034	29,122
	DKI.DA	1,913	2,988	,293	,640	,524	,034	29,188

a. Dependent Variable: NP

CollinearityDiagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions															
				(Constant)	CR	ROE	DER	TAT	PER	DA	DKI	DKI.CR	DKI.ROE	DKI.DER	DKI.TAT	DKI.PER	DKI.DA		
1	1	8,402	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,406	1,869	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	3	,982	2,925	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	4	,873	3,103	,00	,00	,00	,00	,00	,00	,01	,00	,00	,00	,00	,00	,00	,00	,01	,00
	5	,640	3,624	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	6	,457	4,287	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	7	,139	7,764	,00	,00	,00	,00	,00	,00	,00	,00	,01	,00	,00	,00	,00	,00	,00	,00
	8	,066	11,290	,01	,01	,01	,00	,00	,02	,02	,00	,00	,01	,00	,00	,00	,02	,02	,00
	9	,015	23,835	,00	,00	,02	,02	,00	,41	,10	,00	,00	,01	,02	,00	,42	,10	,10	,00
	10	,008	32,071	,01	,03	,23	,01	,01	,01	,42	,01	,03	,23	,01	,01	,01	,01	,44	,00
	11	,006	36,427	,00	,00	,62	,00	,01	,29	,32	,00	,00	,59	,00	,01	,27	,26	,00	,00
	12	,004	47,934	,00	,33	,04	,20	,00	,20	,10	,00	,33	,05	,20	,00	,21	,13	,00	,00
	13	,001	84,309	,01	,37	,08	,47	,56	,02	,00	,00	,39	,11	,47	,57	,03	,01	,00	,00
	14	,001	110,275	,96	,25	,00	,30	,41	,04	,03	,97	,24	,00	,29	,40	,03	,03	,00	,00

a. Dependent Variable: NP



Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,2842	,9416	,2742	,19409	75
Residual	-,24659	,46152	,00000	,17128	75
Std. Predicted Value	-2,877	3,439	,000	1,000	75
Std. Residual	-1,307	2,446	,000	,908	75

a. Dependent Variable: NP

Lampiran 11D
Hasil SPSS Uji Multikolinieritas Model Penelitian 5

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DKI.DA, DKI.PER, DKI.TAT, DKI.CR, DKI.ROE _a , DKI.DER		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,710 ^a	,504	,460	,19024

a. Predictors: (Constant), DKI.DA, DKI.PER, DKI.TAT, DKI.CR, DKI.ROE, DKI.DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,498	6	,416	11,502	,000 ^a
	Residual	2,461	68	,036		
	Total	4,959	74			

a. Predictors: (Constant), DKI.DA, DKI.PER, DKI.TAT, DKI.CR, DKI.ROE, DKI.DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,468	,065		7,163	,000		
	DKI.CR	-,138	,032	-,401	-4,370	,000	,867	1,153
	DKI.ROE	-1,208	,539	-,253	-2,240	,028	,570	1,754
	DKI.DER	,103	,053	,230	1,948	,056	,523	1,914
	DKI.TAT	-,118	,080	-,132	-1,484	,142	,918	1,089
	DKI.PER	,000	,005	,003	,031	,975	,881	1,135
	DKI.DA	-,356	,569	-,055	-,626	,534	,959	1,043

a. Dependent Variable: NP

Coefficient Correlations^a

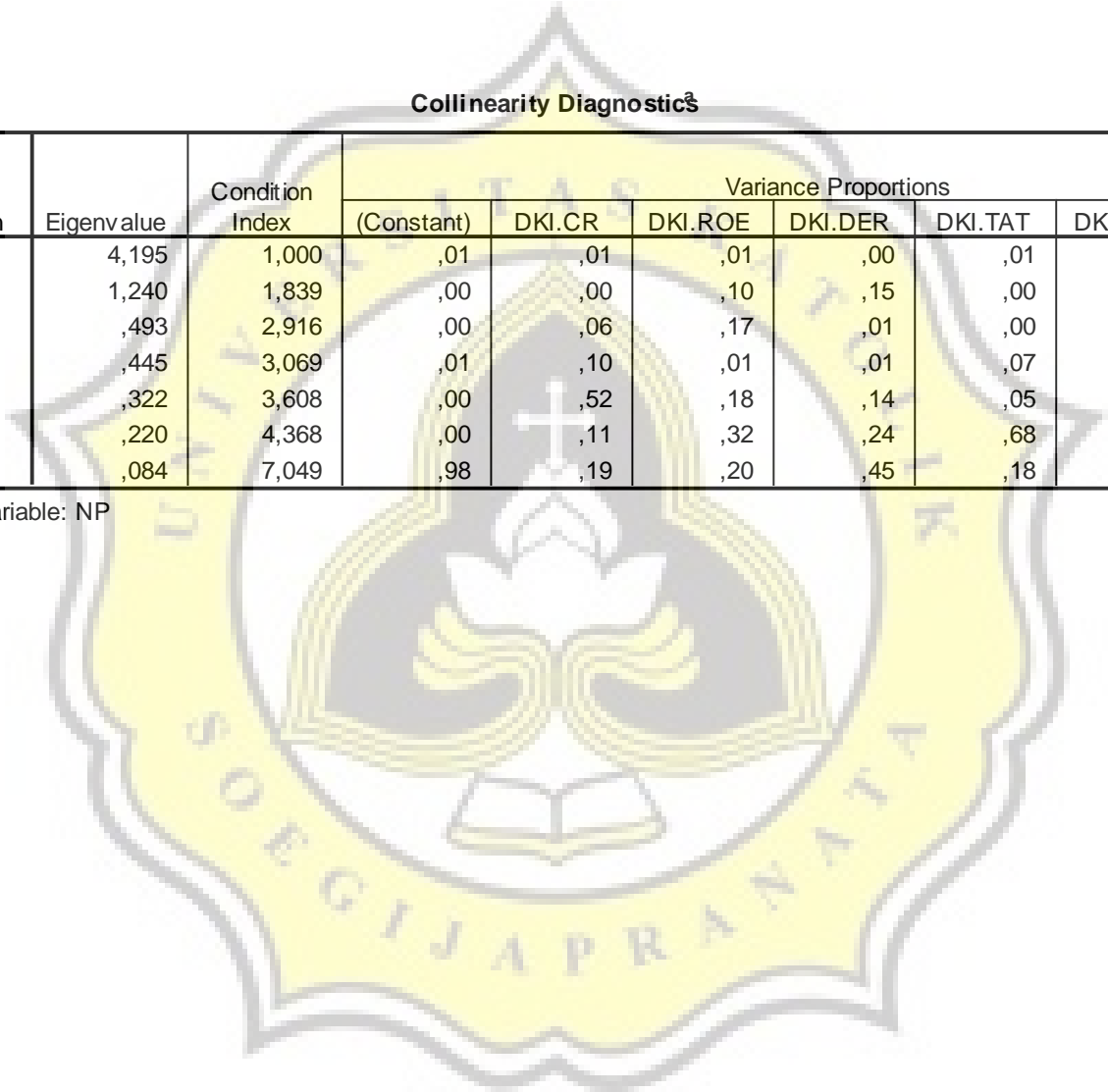
Model			DKI.DA	DKI.PER	DKI.TAT	DKI.CR	DKI.ROE	DKI.DER
1	Correlations	DKI.DA	1,000	-,051	,032	,032	-,087	-,179
		DKI.PER	-,051	1,000	-,060	-,127	-,066	,160
		DKI.TAT	,032	-,060	1,000	-,145	-,150	-,005
		DKI.CR	,032	-,127	-,145	1,000	,050	,217
		DKI.ROE	-,087	-,066	-,150	,050	1,000	,598
		DKI.DER	-,179	,160	-,005	,217	,598	1,000
	Covariances	DKI.DA	,324	,000	,001	,001	-,027	-,005
		DKI.PER	,000	2,47E-005	-2,4E-005	-2,0E-005	,000	4,23E-005
		DKI.TAT	,001	-2,4E-005	,006	,000	-,006	-2,1E-005
		DKI.CR	,001	-2,0E-005	,000	,001	,001	,000
		DKI.ROE	-,027	,000	-,006	,001	,291	,017
		DKI.DER	-,005	4,23E-005	-2,1E-005	,000	,017	,003

a. Dependent Variable: NP

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	DKI.CR	DKI.ROE	DKI.DER	DKI.TAT	DKI.PER	DKI.DA
1	1	4,195	1,000	,01	,01	,01	,00	,01	,02	,02
	2	1,240	1,839	,00	,00	,10	,15	,00	,02	,03
	3	,493	2,916	,00	,06	,17	,01	,00	,33	,38
	4	,445	3,069	,01	,10	,01	,01	,07	,55	,26
	5	,322	3,608	,00	,52	,18	,14	,05	,04	,21
	6	,220	4,368	,00	,11	,32	,24	,68	,00	,06
	7	,084	7,049	,98	,19	,20	,45	,18	,04	,04

a. Dependent Variable: NP



Lampiran 11E
 Hasil SPSS Uji Heterokedastisitas Model Penelitian 5

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DKI.DA, DKI.PER, TAT, DKI, CR, DKI. ROE, DER, PER, DA, ROE, DKI. CR, DKI. TAT, DKI. DER ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,397 ^a	,158	-,022	,10304

a. Predictors: (Constant), DKI.DA, DKI.PER, TAT, DKI, CR, DKI.ROE, DER, PER, DA, ROE, DKI.CR, DKI.TAT, DKI.DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,121	13	,009	,879	,578 ^a
	Residual	,648	61	,011		
	Total	,769	74			

a. Predictors: (Constant), DKI.DA, DKI.PER, TAT, DKI, CR, DKI.ROE, DER, PER, DA, ROE, DKI.CR, DKI.TAT, DKI.DER

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,544	,254		2,143	,036
	CR	-,016	,054	-,296	-,298	,766
	ROE	-,415	,613	-,564	-,677	,501
	DER	-,167	,103	-2,452	-1,633	,108
	TAT	-,057	,153	-,467	-,375	,709
	PER	-,004	,005	-,451	-,716	,477
	DA	,483	,624	,488	,775	,441
	DKI	-,942	,674	-,691	-1,398	,167
	DKI.CR	,036	,142	,265	,253	,801
	DKI.ROE	,923	1,574	,492	,586	,560
	DKI.DER	,385	,269	2,175	1,429	,158
	DKI.TAT	,157	,446	,445	,351	,727
	DKI.PER	,006	,014	,282	,445	,658
	DKI.DA	-1,331	1,632	-,518	-,816	,418

a. Dependent Variable: ABS_RES

Lampiran 11F
Hasil SPSS Uji Hipotesis Model Penelitian 5

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DKI.DA, DKI.PER, TAT, DKI, CR, DKI. ROE, DER, PER, DA, ROE, DKI. CR, DKI. TAT, aDKI. DER		Enter

a. All requested variables entered.

b. Dependent Variable: NP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,750 ^a	,562	,469	,18865

a. Predictors: (Constant), DKI.DA, DKI.PER, TAT, DKI, CR, DKI.ROE, DER, PER, DA, ROE, DKI.CR, DKI.TAT, DKI.DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,788	13	,214	6,025	,000 ^a
	Residual	2,171	61	,036		
	Total	4,959	74			

a. Predictors: (Constant), DKI.DA, DKI.PER, TAT, DKI, CR, DKI.ROE, DER, PER, DA, ROE, DKI.CR, DKI.TAT, DKI.DER

b. Dependent Variable: NP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,604	,465		1,300	,199
	CR	-,189	,099	-1,357	-1,897	,063
	ROE	-,215	1,122	-,115	-,191	,849
	DER	,161	,188	,931	,859	,393
	TAT	,085	,280	,274	,305	,761
	PER	,007	,009	,347	,764	,448
	DA	-,788	1,142	-,313	-,690	,493
	DKI	-,310	1,233	-,090	-,252	,802
	DKI.CR	,344	,260	1,000	1,324	,191
	DKI.ROE	-,807	2,882	-,169	-,280	,780
	DKI.DER	-,333	,493	-,741	-,675	,502
	DKI.TAT	-,347	,816	-,389	-,425	,672
	DKI.PER	-,020	,025	-,369	-,806	,423
	DKI.DA	1,913	2,988	,293	,640	,524

a. Dependent Variable: NP

