

LAMPIRAN

Lampiran 1 (Data Penelitian)

ECKEL	ROA	DAR	UKPRSH	UKA	KOMINDP	KI	KM
0	-0.13	0.68	21.29	3	0.5	75.68	5.25
0	-0.11	0.46	20.56	3	0.5	60.4	1.19
0	-0.11	0.64	19.9	3	0.57	81.78	0
0	-0.1	0.17	21.06	3	0.5	76.81	0
0	-0.09	0.88	25.23	3	0.5	79.54	0
0	-0.09	0.3	20.08	3	0.5	74.1	0
0	-0.08	0.63	21.51	3	0.5	78.44	5.5
0	-0.08	0.63	22.26	3	0.33	52.68	0
0	-0.06	0.73	20.89	3	0.33	89.66	0
0	-0.06	0.34	19.55	3	0.4	57.52	0.05
0	-0.06	0.48	21.63	3	0.33	55.53	0
0	-0.06	0.56	24.17	3	0.4	56.84	0
0	-0.06	0.38	13.55	3	0.29	50.4	32.62
0	-0.05	0.54	23.54	3	0.33	50.36	8.39
0	-0.05	0.75	12.81	3	0.43	76.86	0
0	-0.05	0.29	20.97	3	0.38	92.46	0
0	-0.05	0.81	20.25	3	0.5	67.25	10.68

0	-0.05	0.39	23.94	3	0.33	73.58	20.31
0	-0.05	0.36	20.83	4	0.5	13.98	37.32
0	-0.05	0.51	21.54	3	0.43	80.64	0
0	-0.04	0.16	21.24	3	0.5	81.73	9.58
0	-0.04	0.18	20.49	3	0.33	72.92	0.14
0	-0.04	0.31	20.48	3	0.4	87.1	0
0	-0.04	0.15	22.69	3	0.4	81.67	0
0	-0.04	0.7	19.87	3	0.4	83.15	9.34
0	-0.03	0.25	20.72	3	0.33	88.11	0.44
0	-0.03	0.49	21.14	4	0.33	50.11	0.04
0	-0.03	0.15	19.31	4	0.5	77.43	1.64
0	-0.02	0.59	19.24	3	0.33	83.05	2.24
0	-0.02	0.19	21.51	3	0.33	98.24	0
0	-0.02	0.52	22.56	3	0.5	56.76	3.17
0	-0.02	0.34	24.07	3	0.33	57.7	0.24
0	-0.02	0.38	20.28	3	0.33	80.53	0
0	-0.02	0.13	27.92	3	0.33	82	0
0	-0.02	0.49	21.13	3	0.33	89.47	0.35
0	-0.02	0.36	23.88	3	0.38	32.8	57.26
0	-0.01	0.44	21.03	3	0.5	90.51	1.69
0	-0.01	0.15	19.2	3	0.4	81.67	0

0	-0.01	0.63	22.61	3	0.33	83.87	3.31
0	0	0.25	19.52	3	0.5	58.13	66.14
0	0	0.41	22.04	4	0.33	82.87	0
0	0	0.63	20.57	3	0.4	41	37
0	0	0.73	21.19	3	0.67	90.15	0
0	0	0.13	18.71	3	0.6	98.96	0
0	0.01	0.49	21.55	3	0.5	56.78	3.89
0	0.01	0.37	21.1	4	0.5	53.85	11.54
0	0.01	0.21	11.44	3	0.5	73.96	0.14
0	0.01	0.47	24.79	3	0.29	68.5	0
0	0.01	0.31	19.96	3	0.5	78.16	0
0	0.01	0.65	20.6	3	0.4	40	37
0	0.01	0.21	19.64	3	0.5	66.87	0.21
0	0.01	0.58	20.22	3	0.5	81.78	0
0	0.01	0.57	21.76	3	0.5	29.6	20.36
0	0.01	0.27	18.95	3	0.5	76.95	23.05
0	0.01	0.28	21.55	3	0.5	59.23	30.56
0	0.01	0.45	19.11	3	0.6	83.44	0
0	0.01	0.32	19.58	3	0.5	87.1	0
0	0.01	0.45	18.73	3	0.5	54.79	0
0	0.01	0.18	18.04	3	0.4	81.67	0

0	0.01	0.51	23.38	3	0.4	59.07	25.22
0	0.01	0.9	23.48	2	0.25	79.73	0
0	0.01	0.51	21.23	3	0.33	58.41	14.32
0	0.01	0.75	23.43	2	0.33	91.05	2.85
0	0.01	0.16	23.72	3	0.25	79.73	0
0	0.01	0.64	20.25	3	0.57	81.78	0
0	0.01	0.33	22.19	3	0.4	91.36	0
0	0.02	0.42	22.44	3	0.5	29.4	0
0	0.02	0.67	21.67	2	0.5	75	0
0	0.02	0.19	23.42	3	0.33	99.42	0
0	0.02	0.3	27.74	3	0.2	56.77	13.6
0	0.02	0.27	23.15	3	0.33	77.21	0
0	0.02	0.3	20.37	3	0.5	99.77	0
0	0.02	0.27	18.4	3	0.33	86.65	0
0	0.02	0.12	21.08	3	0.33	88.11	0.44
0	0.02	0.34	19.53	3	0.33	73.11	0
0	0.02	0.84	20.36	3	0.5	77.47	10.72
0	0.02	0.3	19.32	3	0.38	80	0
0	0.02	0.5	13.61	3	0.33	71.15	0
0	0.02	0.41	19.62	3	0.38	77.99	11.59
0	0.02	0.52	23.57	3	0.4	59.07	25.22

0	0.02	0.29	19.77	3	0.6	76.24	0
0	0.02	0.46	21.67	3	0.33	90.26	4.66
0	0.02	0.18	19.17	3	0.33	37.1	11.49
0	0.02	0.18	21.53	3	0.33	98.24	0
0	0.02	0.37	18.93	3	0.5	75.55	0.67
0	0.02	0.63	21.9	3	0.43	80.64	0
0	0.02	0.29	20.26	3	0.33	80	0
0	0.02	0.19	21.49	3	0.43	56.77	0
0	0.02	0.53	22.95	3	0.33	65.13	0
0	0.02	0.37	21.35	3	0.33	90.8	8.93
0	0.02	0.41	21.38	3	0.5	29.4	0
0	0.02	0.55	22.56	3	0.5	0	0
0	0.02	0.39	21.62	3	0.33	53.4	0
0	0.02	0.59	20.9	2	0.33	94.01	0.04
0	0.02	0.65	19.82	3	0.43	80.64	0
0	0.02	0.58	23.34	3	0.33	87.12	0
0	0.03	0.28	21.52	4	0.29	51.01	0
0	0.03	0.32	18.98	3	0.38	92.46	0
0	0.03	0.15	21.01	3	0.33	84.82	0
0	0.03	0.27	19.41	3	0.5	59.23	1.33
0	0.03	0.25	21.53	3	0.5	35.64	0.13

0	0.03	0.12	20.35	3	0.33	80.11	0.44
0	0.03	0.23	22.2	3	0.4	81.67	0
0	0.03	0.68	20.55	3	0.8	80	0
0	0.03	0.21	20.17	3	0.33	44.52	17.91
0	0.03	0.2	18.47	3	0.33	32.22	20.64
0	0.03	0.57	19.93	3	0.33	94.92	0
0	0.03	0.56	22.76	4	0.2	63.02	0
0	0.03	0.51	20.49	3	0.4	54.57	5.08
0	0.03	0.44	20.51	3	0.38	68.01	22.05
0	0.03	0.64	20.84	3	0.5	75	0
0	0.03	0.18	20.95	3	0.67	92.5	0
0	0.03	0.55	22.42	3	0.33	90.83	0
0	0.03	0.16	21.39	3	0.5	76.32	0
0	0.03	0.82	21.21	2	0.5	77.43	1.64
0	0.03	0.31	20.76	3	0.5	87.1	0
0	0.03	0.5	25.29	3	0.33	91.52	0
0	0.03	0.57	19.79	3	0.43	52.99	0
0	0.03	0.84	20.51	3	0.5	78.04	0
0	0.03	0.26	21.05	3	0.75	77.52	0
0	0.03	0.39	22.73	3	0.33	82.96	0.23
0	0.03	0.47	22.68	3	0.38	50.07	0.02

0	0.03	0.6	24.87	3	0.29	63.09	0
0	0.04	0.4	21.69	3	0.4	92.36	0
0	0.04	0.6	20.93	3	0.33	96	0.24
0	0.04	0.12	21.93	3	0.33	59.64	5.71
0	0.04	0.65	21.94	3	0.5	0	0
0	0.04	0.17	20.29	3	0.33	99.43	0
0	0.04	0.61	22.44	3	0.43	67.92	0
0	0.04	0.42	21.79	3	0.5	80.82	1.69
0	0.04	0.47	20.95	3	0.38	50.07	0.02
0	0.04	0.33	21.51	3	0.5	74.21	0
0	0.04	0.16	18.97	3	0.33	32.22	25.58
0	0.04	0.38	22.15	4	0.29	51.01	0
0	0.04	0.64	19.51	3	0.5	57.84	0
0	0.04	0.55	21.8	3	0.33	15	70.08
0	0.04	0.59	23.57	3	0.43	52.72	0
0	0.04	0.82	20.94	3	0.5	77.47	10.72
0	0.04	0.53	21.29	3	0.33	58.41	14.32
0	0.04	0.23	20.54	3	0.5	58.13	7.96
0	0.04	0.44	23.24	4	0.33	53.85	11.54
0	0.04	0.5	20.94	3	0.5	56.76	3.19
0	0.04	0.51	20.5	3	0.33	69.38	0

0	0.04	0.28	22.37	3	0.33	57.27	0
0	0.04	0.3	21.64	3	0.33	58.13	66.14
0	0.05	0.67	20.95	3	0.33	85.24	0
0	0.05	0.26	21.99	3	0.33	86.65	0
0	0.05	0.41	18.58	3	0.4	92.36	0
0	0.05	0.58	22.05	4	0.2	90.02	0
0	0.05	0.17	22.7	3	0.33	32.22	20.64
0	0.05	0.2	21.93	3	0.5	67.84	0.27
0	0.05	0.61	21.76	3	0.33	63.76	0
0	0.05	0.58	20.96	2	0.33	94.01	0.04
0	0.05	0.22	21.98	3	0.5	0	83.95
0	0.05	0.9	21.45	3	0.67	83.15	5.55
0	0.05	0.51	21.68	3	0.33	67.26	0
0	0.05	0.18	21.79	3	0.5	69.65	0.3
0	0.05	0.37	21.82	4	0.5	53.85	11.54
0	0.05	0.78	23.45	3	0.5	77.47	10.72
0	0.05	0.36	21.8	3	0.33	95.15	8.93
0	0.05	0.54	20.81	3	0.5	78.82	4.63
0	0.05	0.3	20.29	3	0.67	88.96	0
0	0.05	0.37	22.43	3	0.5	50.42	6.55
0	0.05	0.16	20.8	3	0.5	35.64	0.13

0	0.05	0.3	23.49	3	0.33	22.48	24.6
0	0.05	0.62	21.55	3	0.5	77.55	2.24
0	0.05	0.36	20.29	3	0.33	80.53	0
0	0.05	0.12	19.75	3	0.33	59.86	5.71
0	0.05	0.5	15.77	3	0.4	62.98	0
0	0.05	0.13	20.7	3	0.43	0	0
0	0.05	0.19	20.12	3	0.5	79.42	0
0	0.05	0.57	25.73	3	0.33	92.01	0
0	0.05	0.72	24.92	3	0.8	85	0
0	0.06	0.25	23.94	3	0.5	78.82	4.63
0	0.06	0.36	21.1	3	0.5	80.53	0
0	0.06	0.43	21.59	3	0.33	84.83	0
0	0.06	0.94	24.26	2	0.25	73.73	0
0	0.06	0.54	18.9	3	0.4	33.07	0
0	0.06	0.32	21.15	3	0.6	78.92	0
0	0.06	0.47	21.62	3	0.33	15	70.08
0	0.06	0.24	23.91	3	0.29	50.4	32.62
0	0.06	0.29	20.28	3	0.33	57.7	0.24
0	0.06	0.33	13.12	2	0.33	67.75	0.1
0	0.06	0.63	18.34	3	0.33	63.88	0
0	0.06	0.63	22.2	3	0.5	78.44	5.5

0	0.06	0.14	21.28	3	0.43	0	0
0	0.06	0.1	20.17	3	0.33	98.31	0
0	0.06	0.55	20.36	3	0.33	88.92	8.93
0	0.06	0.84	22.11	3	0.33	93.06	0
0	0.06	0.39	25.13	3	0.4	92.36	0
0	0.06	0.49	22.16	3	0.5	83.27	0.01
0	0.06	0.28	21.08	3	0.33	32.22	23.7
0	0.06	0.26	20.61	3	0.5	5.68	0.01
0	0.06	0.39	22.67	4	0.33	13.97	37.32
0	0.06	0.5	18.79	3	0.33	91.94	0
0	0.06	0.29	24.51	3	0.67	88.96	0
0	0.07	0.36	18.76	4	0.5	53.85	23.08
0	0.07	0.54	22.24	3	0.25	53.17	0
0	0.07	0.17	23.58	3	0.33	88.11	0.44
0	0.07	0.44	19.81	3	0.5	54.79	0
0	0.07	0.48	19.8	3	0.38	50.07	0.02
0	0.07	0.48	20.4	4	0.36	50.11	0.04
0	0.07	0.16	20.27	3	0.4	92.5	0
0	0.07	0.49	23.69	3	0.5	0	63.41
0	0.07	0.84	20.47	3	0.5	75	0
0	0.07	0.56	21.35	3	0.33	54.06	4.96

0	0.07	0.41	21.58	3	0.5	63.34	7.14
0	0.07	0.48	21.72	3	0.33	58.41	14.31
0	0.07	0.7	21.55	3	0.43	89.66	0
0	0.07	0.19	24.09	3	0.33	92.2	0.1
0	0.07	0.53	21.16	3	0.4	56.84	0
0	0.07	0.51	15.69	4	0.2	90.02	0
0	0.07	0.19	21.96	4	0.33	81.73	0
0	0.07	0.25	20.9	3	0.33	39.45	0
0	0.07	0.31	20.24	3	0.33	57.7	0.24
0	0.07	0.73	21	3	0.8	85	0
0	0.07	0.57	19.68	3	0.4	66.94	8.6
0	0.07	0.57	20.98	3	0.33	73.58	20.31
0	0.08	0.36	22.86	3	0.33	97.99	0.01
0	0.08	0.57	20.89	3	0.4	54.57	5.08
0	0.08	0.3	21.3	3	0.33	82.96	0.23
0	0.08	0.88	22.56	3	0.5	77.6	1.62
0	0.08	0.48	20.95	3	0.5	75	0
0	0.08	0.66	21.46	2	0.33	96.28	0
0	0.08	0.6	22.1	3	0.5	62.98	0
0	0.08	0.49	20.31	3	0.33	55.53	0
0	0.08	0.54	20.35	4	0.2	63.05	0

0	0.08	0.44	22.11	3	0.33	66.95	0.7
0	0.08	0.33	21.78	3	0.5	70.95	23.05
0	0.08	0.47	20.39	3	0.5	54.79	0
0	0.08	0.16	20.22	3	0.33	92.44	0.76
0	0.08	0.21	20.62	3	0.33	56.71	0
0	0.08	0.29	21.87	3	0.38	77.99	11.59
0	0.08	0.3	21.57	3	0.38	80	0
0	0.08	0.34	21.04	4	0.5	13.98	37.32
0	0.08	0.55	21.16	3	0.33	83.26	3.11
0	0.08	0.55	25.45	3	0.4	56.84	0
0	0.08	0.42	19.43	3	0.4	90.02	0
0	0.08	0.35	20.88	3	0.33	67.38	1.58
0	0.08	0.38	20.35	2	0.33	67.75	0.08
0	0.08	0.68	20.78	3	0.33	48.04	0
0	0.08	0.16	21.55	3	0.4	81.67	0
0	0.08	0.23	21.91	3	0.33	80.22	0
0	0.08	0.61	20.79	3	0.8	80	0
0	0.08	0.18	20.28	3	0.5	69.65	0
0	0.08	0.18	21.21	3	0.33	56.65	28.28
0	0.09	0.2	19.24	3	0.67	92.5	0
0	0.09	0.13	23.7	3	0.43	0	0

0	0.09	0.53	18.91	3	0.33	54.06	4.96
0	0.09	0.46	17.57	3	0.33	66.82	0.7
0	0.09	0.11	21.02	3	0.5	48.15	0
0	0.09	0.38	19.84	3	0.33	70.28	0
0	0.09	0.49	21.91	3	0.33	89.47	0.35
0	0.09	0.67	24.04	3	0.4	53.46	0
0	0.09	0.37	22.67	3	0.67	99.77	0
0	0.09	0.42	19.73	3	0.5	76.95	23.05
0	0.09	0.79	19.95	3	0.4	85.58	0.06
0	0.09	0.42	25.24	3	0.5	64.82	8.62
0	0.09	0.32	23.1	3	0.33	57.7	0.24
0	0.09	0.11	22.77	3	0.33	59.86	5.71
0	0.09	0.64	21.46	3	0.33	88.47	0.35
0	0.09	0.41	21.59	3	0.33	82	2.57
0	0.09	0.52	21.26	3	0.6	92.5	0
0	0.1	0.36	20.63	3	0.5	59.23	1.33
0	0.1	0.43	23.94	3	0.5	75.55	0.92
0	0.1	0.31	24.18	4	0.29	51.01	0
0	0.1	0.55	20.83	5	0.6	57.24	0
0	0.1	0.35	21.09	3	0.33	84.83	0
0	0.1	0.57	21.22	3	0.33	65.13	0

0	0.1	0.15	20.22	3	0.5	84.82	0
0	0.1	0.58	25.06	3	0.43	52.72	0
0	0.1	0.91	25.73	3	0.5	76.4	0
0	0.1	0.2	18.96	3	0.33	0	22.4
0	0.1	0.49	19.9	3	0.6	75.64	0
0	0.1	0.75	21.91	2	0.5	75	0
0	0.1	0.74	20.64	3	0.5	77.6	1.62
0	0.1	0.86	20.19	3	0.5	78.04	0
0	0.1	0.35	20.71	3	0.33	58.13	66.14
0	0.1	0.58	20.16	3	0.4	54.84	0
0	0.1	0.5	23.7	3	0.33	96.01	8.93
0	0.1	0.52	23.62	3	0.33	94.39	0.67
0	0.11	0.8	20.6	3	0.5	80.23	1.6
0	0.11	0.37	20.21	3	0.5	70.55	0.67
0	0.11	0.61	20.89	2	0.33	94.01	0.04
0	0.11	0.36	19.03	3	0.33	55.53	0
0	0.11	0.55	21.5	3	0.33	53.02	6.56
0	0.11	0.58	19.36	3	0.33	54.06	4.96
0	0.12	0.33	23.41	3	0.5	48.19	0
0	0.12	0.13	18.99	3	0.33	59.86	5.91
0	0.12	0.34	24	3	0.33	58.13	8.36

0	0.12	0.57	22.52	3	0.33	84.83	0
0	0.12	0.5	21.02	4	0.33	50.11	0.04
0	0.12	0.43	25.18	3	0.33	66.95	0
0	0.12	0.25	19.45	3	0.33	75.45	0
0	0.12	0.6	19.07	3	0.33	15	70.08
0	0.13	0.3	20.01	3	0.5	78.42	0
0	0.13	0.21	24.49	3	0.33	98.24	0
0	0.13	0.2	20.68	3	0.33	0	38.65
0	0.13	0.27	24.87	3	0.33	0	47.32
0	0.13	0.41	21.85	3	0.33	0	6.27
0	0.13	0.22	19.89	3	0.33	86.65	0
0	0.13	0.08	21.57	3	0.33	81.6	0
0	0.13	0.37	20.32	4	0.5	48.09	0
0	0.14	0.54	19.78	3	0.33	58.41	14.32
0	0.14	0.38	21.05	4	0.29	51.01	0
0	0.14	0.66	18.76	3	0.33	50.07	0
0	0.14	0.53	20.45	3	0.38	50.07	0.02
0	0.14	0.5	21.3	3	0.33	40.44	0
0	0.14	0.28	20.27	3	0.33	58.8	25.61
0	0.14	0.77	22.17	3	0.25	48.15	0.08
0	0.15	0.57	21.03	3	0.33	83.05	2.24

0	0.15	0.21	26.29	4	0.33	84.82	0
0	0.15	0.67	20.46	3	0.4	53.46	0
0	0.15	0.69	20.3	3	0.8	85	0
0	0.15	0.14	19.34	3	0.33	84.82	0
0	0.16	0.61	22.28	3	0.33	80.66	0
0	0.16	0.27	20.41	3	0.33	79.81	9.91
0	0.16	0.51	19.01	3	0.5	82.27	0.01
0	0.17	0.65	21.67	3	0.5	77.5	2.24
0	0.17	0.67	21.02	3	0.33	48	0
0	0.17	0.2	20.23	3	0.43	56.68	0
0	0.18	0.81	21.46	3	0.4	83.15	8.34
0	0.18	0.44	24.96	3	0.67	90.48	0
0	0.18	0.65	20.51	3	0.33	64.33	18.92
0	0.18	0.2	21.32	3	0.33	92.2	0.1
0	0.19	0.2	22.44	3	0.5	69.65	0
0	0.19	0.37	24.04	3	0.33	84.67	2.21
0	0.2	0.2	20.04	3	0.33	0	38
0	0.2	0.66	26.23	3	0.4	70	8
0	0.21	0.3	19.03	3	0.38	30.91	59.32
0	0.21	0.12	19.35	3	0.33	0	33.58
0	0.21	0.44	11.31	3	0.33	67.38	1.58

0	0.21	0.71	20.16	3	0.3	74.74	0
0	0.22	0.22	18.84	3	0.5	93	0
0	0.22	0.52	20.27	3	0.38	50.07	0.02
0	0.23	0.53	19.76	3	0.33	59.59	8.39
0	0.24	0.46	21.24	3	0.33	89.47	0.35
0	0.24	0.2	20.56	3	0.5	40.78	0
0	0.25	0.5	22.06	4	0.33	50.11	0.04
0	0.26	0.65	19.52	3	0.4	74.91	0
0	0.26	0.4	21.63	3	0.5	75.55	0.92
0	0.26	0.84	20.3	3	0.4	78.26	0.06
0	0.29	0.29	23.33	3	0.5	48.19	0
0	0.3	0.62	19.68	3	0.5	0	0
0	0.36	0.74	24.09	3	0.43	89.66	0
0	0.36	0.57	21.75	3	0.33	82.65	2.25
0	0.37	0.62	21.15	3	0.6	82.37	0
0	0.37	0.64	20.67	3	0.6	78.13	0
0	0.38	0.61	12.81	5	0.6	57.09	0
0	0.4	0.35	20.73	3	0.33	66.95	0.7
0	0.42	0.19	22.18	3	0.33	37.1	33.85
0	0.42	0.59	13.48	3	0.43	80.64	0
0	0.43	0.47	23.37	2	0.33	67.75	0.08

0	0.43	0.7	21.66	2	0.33	93.6	2.88
0	0.47	0.55	19.35	3	0.33	97.73	2.24
0	0.5	0.3	20.9	3	0.38	80	0
0	0.51	0.66	19.05	3	0.33	87.72	0
0	0.53	0.36	21.53	3	0.33	82.96	0.23
0	0.56	0.61	21.89	4	0.2	62.38	0
0	0.59	0.5	19.4	3	0.33	90.52	0
0	0.85	0.64	12.94	3	0.33	49.02	0
0	0.79	0.58	20.88	3	0.33	89.47	0.35
1	-0.25	0.44	22.87	3	0.6	92.37	0
1	-0.18	0.73	24.61	3	0.33	50.42	7.21
1	-0.11	0.6	20.58	3	0.5	64.08	0
1	-0.08	0.82	19.98	3	0.4	60.68	0.06
1	-0.08	0.3	20.43	3	0.33	55.53	0
1	-0.07	0.51	21.62	3	0.33	84.22	3.13
1	-0.05	0.39	20.98	3	0.33	90.02	0
1	-0.05	0.29	19.45	3	0.33	93	0
1	-0.04	0.12	23.42	3	0.33	79.81	9.91
1	-0.04	0.75	19.6	3	0.5	81.78	0
1	-0.04	0.49	21.83	3	0.5	58.4	3.89
1	-0.03	0.72	21.47	3	0.67	90.15	0

1	-0.03	0.3	21.49	3	0.33	71.15	0
1	-0.03	0.55	21.93	3	0.33	96.01	8.93
1	-0.02	0.67	20.06	3	0.33	70	8
1	-0.02	0.19	19.43	3	0.5	73.6	0.14
1	-0.02	0.84	26.11	3	0.5	77.66	1.68
1	-0.01	0.19	19.48	3	0.33	82.96	0.23
1	-0.01	0.66	26.19	2	0.5	77.43	1.64
1	-0.01	0.66	21.53	3	0.33	48	0
1	0	0.18	18.76	3	0.33	0	33.58
1	0	0.24	21.73	3	0.4	93.5	0
1	0	0.81	21.35	3	0.33	0	73.93
1	0	0.57	23.48	3	0.33	64.81	29.08
1	0	0.15	21.05	3	0.5	77.53	0
1	0	0.27	20.6	3	0.5	87.1	0
1	0.01	0.4	22.16	3	0.33	87.08	8.45
1	0.01	0.19	18.71	3	0.5	81.73	9.58
1	0.01	0.54	27.7	3	0.33	96	0.24
1	0.01	0.62	19.61	3	0.4	41	37
1	0.01	0.1	19.57	3	0.33	98.24	0
1	0.01	0.43	20.83	3	0.33	58.8	26.73
1	0.01	0.6	21.63	3	0.4	33.07	0

1	0.01	0.21	18.81	3	0.4	92.5	0
1	0.01	0.45	24.36	3	0.4	85.1	0
1	0.01	0.39	20.43	3	0.4	96.2	0
1	0.01	0.58	19.8	3	0.67	75.68	5.25
1	0.01	0.81	20.95	3	0.5	76.36	1.6
1	0.01	0.47	23.77	3	0.33	54.06	4.96
1	0.01	0.71	18.22	3	0.33	89.54	0
1	0.02	0.66	21.01	3	0.33	88.01	0
1	0.02	0.4	21.01	3	0.25	94.41	8.45
1	0.02	0.5	20.24	3	0.5	83.27	0.01
1	0.02	0.25	21.02	3	0.5	78.42	0
1	0.02	0.11	21.8	3	0.25	79.73	0
1	0.02	0.35	21.79	3	0.33	92.44	0.76
1	0.02	0.55	23.26	3	0.5	91.3	8.26
1	0.02	0.14	21.19	3	0.33	37.1	34.21
1	0.02	0.48	22.79	3	0.33	93.5	0.28
1	0.02	0.22	23.63	3	0.5	58.81	26.55
1	0.02	0.48	21.75	3	0.33	73.58	20.31
1	0.02	0.74	22.53	3	0.33	90.92	0
1	0.02	0.41	20.25	3	0.33	53.4	0
1	0.03	0.2	23.28	3	0.4	92.5	0

1	0.03	0.36	26.41	4	0.33	82.47	0
1	0.03	0.26	24.08	3	0.5	59.23	30.56
1	0.03	0.59	21.03	5	0.6	57.27	0
1	0.03	0.77	18.89	3	0.5	55.46	21.44
1	0.03	0.28	20.3	3	0.33	92.2	0.1
1	0.03	0.32	23.39	3	0.33	71.15	0
1	0.04	0.33	21.35	3	0.5	29.6	20.36
1	0.04	0.49	19.94	3	0.5	80.65	0
1	0.04	0.7	23.97	3	0.67	90.15	0
1	0.04	0.3	20.89	3	0.33	0	22.4
1	0.04	0.85	20.29	2	0.33	91.96	2.38
1	0.04	0.74	26.11	3	0.33	93.07	0
1	0.04	0.71	20.83	3	0.67	90.15	0
1	0.04	0.41	20.28	3	0.33	67.07	0
1	0.04	0.09	23.86	3	0.33	79.81	9.91
1	0.04	0.73	23.71	3	0.5	0	63.41
1	0.04	0.84	21.3	3	0.67	90.15	0
1	0.05	0.18	18.42	3	0.33	90.26	4.66
1	0.05	0.5	19.54	4	0.33	50.11	0.04
1	0.05	0.11	21.47	3	0.4	98.96	0
1	0.05	0.88	25.21	3	0.5	79.54	0

1	0.05	0.66	22.45	3	0.4	69.94	8.6
1	0.05	0.26	18.89	3	0.33	57.7	0.24
1	0.06	0.77	20.98	2	0.33	91.23	2.88
1	0.06	0.18	21.22	4	0.5	73.41	0.14
1	0.06	0.71	21.46	3	0.33	40.85	5.91
1	0.06	0.28	21.01	4	0.33	54.84	0
1	0.06	0.4	19.89	3	0.43	80.53	0
1	0.06	0.56	20.15	5	0.6	57.27	0
1	0.06	0.55	22.25	3	0.33	56.41	14.32
1	0.07	0.3	21.14	3	0.3	80	0.02
1	0.07	0.35	20.3	3	0.5	97.5	0.67
1	0.07	0.51	22.89	4	0.2	62.09	0
1	0.08	0.38	24.36	3	0.33	92.44	0.76
1	0.08	0.54	15.69	2	0.33	67.75	0.08
1	0.08	0.3	13.17	3	0.25	58.38	0
1	0.08	0.1	22.37	3	0.33	83.71	0
1	0.08	0.41	20.47	3	0.5	77.5	1.6
1	0.08	0.41	19.78	3	0.33	90.94	0
1	0.09	0.58	20.1	3	0.2	56.77	13.6
1	0.09	0.6	20.56	3	0.5	81.78	0
1	0.09	0.55	21.52	3	0.33	70.75	0

1	0.1	0.5	20.29	3	0.5	93.72	8.45
1	0.1	0.56	19.55	3	0.33	70.76	0
1	0.1	0.2	13.74	3	0.33	84.22	0
1	0.1	0.66	20.75	3	0.25	57.51	0
1	0.1	0.15	21.04	3	0.33	98.38	0
1	0.11	0.65	20.59	2	0.33	92.01	0.04
1	0.11	0.63	20.93	3	0.5	83.15	0
1	0.11	0.41	26.57	3	0.33	52.37	0
1	0.11	0.63	21.24	3	0.43	52.6	0
1	0.11	0.69	21.43	3	0.33	48.04	5.47
1	0.11	0.92	18.89	2	0.33	91.23	2.85
1	0.11	0.24	20.91	3	0.5	59.23	1.33
1	0.12	0.58	24.63	3	0.33	92.01	0.76
1	0.12	0.3	20.46	3	0.38	92.46	0
1	0.13	0.22	21.15	3	0.33	46.6	17.9
1	0.13	0.32	22.72	3	0.5	35.64	0.13
1	0.14	0.17	21.75	3	0.33	32.22	25.58
1	0.14	0.59	20.04	3	0.33	58.8	26.71
1	0.16	0.27	19.41	2	0.33	67.75	0.1
1	0.16	0.59	21.75	3	0.33	77.78	5.07
1	0.16	0.4	22.97	3	0.2	56.77	13.6

1	0.16	0.45	21.78	3	0.33	91.52	0
1	0.17	0.6	21.49	3	0.33	70.07	5.07
1	0.17	0.21	20.72	3	0.67	91.48	0
1	0.17	0.53	19.62	3	0.33	80.66	0
1	0.17	0.65	21.15	4	0.2	90.02	0
1	0.18	0.2	20.88	3	0.33	88.11	0.44
1	0.21	0.34	22.38	3	0.33	10.68	0.01
1	0.22	0.43	21.01	3	0.33	53.4	0
1	0.22	0.36	20.3	3	0.33	27.52	24.6
1	0.22	0.34	21.04	3	0.5	80.53	0
1	0.23	0.62	21.34	3	0.33	65.13	0
1	0.26	0.6	24.47	3	0.5	78.44	5.5
1	0.27	0.34	22.1	3	0.3	75.45	0
1	0.29	0.32	21.61	3	0.33	97.99	0.01
1	0.29	0.12	15.74	3	0.33	0	83.95
1	0.36	0.31	18.27	4	0.33	78.64	0.14
1	0.39	0.37	20.92	3	0.33	56.76	3.27

Lampiran 2 (Data dibuang)

ECKEL	ROA	DAR	UKPRSH	UKA	KOMINDP	KI	KM
0	0.97	0.48	19.43	3	0.33	71.15	0
0	0.96	1.24	21.1	3	0.5	48.15	0
0	-0.81	0.15	21.36	3	0.33	98.24	0
1	0	1.96	24.56	3	0.33	50.97	0
1	0	0.4	22.42	3	0.5	56.87	3.89
0	0.07	0.67	19.53	3	0.5	0	0
0	0.71	0.46	24.26	3	0.5	78.56	1.65
1	0.84	0.09	22.31	3	0	0	13.92
0	0.88	0.1	18.42	3	0.33	49.02	0
0	0.01	0.14	21.15	3	0.38	0	0
0	-0.22	0.27	24.09	4	0.43	51.01	0
0	-0.33	0.31	21.91	3	0.33	90.26	4.66
0	-0.3	0.31	21.01	3	0.5	78.16	0
0	-0.11	0.8	21.14	3	0.33	0	73.93
0	0.16	0.99	20.4	3	0.5	48.15	0
0	0.14	0.9	20.87	3	0.33	49.02	0
1	0.01	0	24.44	3	0.4	58.52	0
1	-0.24	0.07	21.79	3	0.33	0	24

0	0.09	0.07	19.41	3	0.33	0	24
0	0.12	0.07	21.63	3	0.5	0	13.88
0	0.04	0.96	22.93	2	0.33	86.28	0
0	0.49	0.92	21.51	3	0.33	0	73.93
1	0.04	0.82	19.7	3	0.33	0	73.93
1	0.06	0.94	19.59	3	0.6	48.15	0.06
0	0.04	0.08	13.66	3	0.33	0	24.6
0	0.75	0.1	23.53	3	0.33	0	33.58
0	0.04	0.04	21.22	3	0.5	68.42	15.53
1	0.21	0	23.06	3	0.33	62.99	0
1	0.04	0	21.5	3	0.33	55.07	0.03
1	0	0.05	21.23	3	0.5	89.68	0
0	0.04	0.08	23.39	3	0.6	73.24	0
0	-0.07	0.1	21.03	3	0.6	76.24	0
0	0.85	0.64	12.94	3	0.33	49.02	0
0	0.79	0.58	20.88	3	0.33	89.47	0.35
0	-0.29	0.63	23.92	2	0.33	94.01	0.04
0	-0.08	0.34	22.12	3	0.33	0	0.01
0	-0.19	0.57	19.9	3	0.5	29.6	20.36
0	-0.02	0.19	19.86	3	0.43	56.5	0
0	0	0.42	21.16	3	0.5	55.53	0

0	0.01	0.16	20.86	3	0.5	0	9.58
0	0.01	0.15	21.62	3	0.43	0	0
0	0.02	0.16	21.83	3	0.5	0	9.58
0	0.02	0.83	20.38	3	0.33	0	73.93
0	-0.15	0.27	18.31	3	0.5	78.82	4.63
0	-0.11	0.32	21.02	4	0.5	53.85	23.08
0	-0.07	0.2	19.57	3	0.5	40.78	0
0	-0.03	0.55	20.67	3	0.4	56.84	0
0	0.02	0.57	20.88	3	0.33	54.06	4.96
0	-0.13	0.3	23.69	3	0.29	50.4	32.62
0	-0.12	0.69	20.98	5	0.6	57.09	0
0	-0.11	0.12	24.13	2	0.5	77.43	1.64

Lampiran 3 (Output SPSS)

Logistic Regression

Block 0

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	496	100.0
	Missing Cases	0	.0
	Total	496	100.0
Unselected Cases		0	.0
Total		496	100.0

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

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients	
		Constant	
1	579.300	-.919	
Step 0	2	578.752	-.993
	3	578.752	-.994
	4	578.752	-.994

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 578.752

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-.994	.101	96.590	1	.000	.370

Block 1 : Method = Enter**Iteration History^{a,b,c,d}**

Iteration	-2 Log likelihood	Coefficients							
		Constant	ROA	DAR	ukuranprsh	KA	KOMIN DP	KI	KM
1	567.304	-1.353	-1.482	.430	.008	.066	-1.569	.008	.008
2	565.488	-1.616	-2.086	.549	.010	.090	-2.057	.011	.011
3	565.478	-1.636	-2.153	.556	.011	.093	-2.092	.012	.012
4	565.478	-1.636	-2.153	.557	.011	.093	-2.093	.012	.012

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 578.752

d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	13.274	7	.066
Block	13.274	7	.066
Model	13.274	7	.066

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	565.478 ^a	.026	.038

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	6.316	8	.612

Contingency Table for Hosmer and Lemeshow Test

	1:melakukan,0:tidakmelakukan,0-1:total = .00		1:melakukan,0:tidakmelakukan,0-1:total = 1.00		Total
	Observed	Expected	Observed	Expected	
1	45	42.927	5	7.073	50
2	38	40.181	12	9.819	50
3	38	38.816	12	11.184	50
4	39	37.824	11	12.176	50
5	34	36.949	16	13.051	50
6	38	36.048	12	13.952	50
7	32	34.939	18	15.061	50
8	37	33.947	13	16.053	50
9	36	32.503	14	17.497	50
10	25	27.866	21	18.134	46

Classification Table^a

	Observed	Predicted		Percentage Correct
		1:melakukan,0:tidakmelakukan,0-1:total		
		.00	1.00	
Step 1	1:melakukan,0:tidakmelakukan,0-1:total	362	0	100.0
	Overall Percentage	134	0	.0
				73.0

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
ROA	-2.153	1.073	4.024	1	.045	.116
DAR	.557	.527	1.113	1	.049	1.745
ukuranprsh	.011	.048	.048	1	.826	1.011
KA	.093	.288	.103	1	.748	1.097
Step 1 ^a KOMINDP	-2.093	1.022	4.190	1	.041	.123
KI	.012	.006	3.878	1	.049	1.012
KM	.012	.009	1.637	1	.201	1.012
Constant	-1.636	1.532	1.141	1	.285	.195

a. Variable(s) entered on step 1: ROA, DAR, ukuranprsh, KA, KOMINDP, KI, KM.

Uji Beda

Group Statistics

	1:melakukan,0:tidakmelakukan,0-1:total	N	Mean	Std. Deviation	Std. Error Mean
ROA	.00	362	.0821	.11771	.00619
	1.00	134	.0604	.09192	.00794
DAR	.00	362	.4373	.19487	.01024
	1.00	134	.4533	.20827	.01799
ukuranprsh	.00	362	21.1135	2.16782	.11394
	1.00	134	21.2662	2.17049	.18750
KA	.00	362	3.0414	.35843	.01884
	1.00	134	3.0299	.40561	.03504
KOMINDP	.00	362	.4075	.10701	.00562
	1.00	134	.3897	.10507	.00908
KI	.00	362	67.3945	22.79283	1.19796
	1.00	134	71.0721	22.98862	1.98591
KM	.00	362	5.7955	13.48138	.70857
	1.00	134	6.1874	13.45006	1.16191

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
ROA	Equal variances assumed	.381	.537	1.921	494	.055	.02163	.01126	-.00049	.04376
	Equal variances not assumed			2.149	302.395	.032	.02163	.01007	.00182	.04144
DAR	Equal variances assumed	1.677	.196	-.795	494	.427	-.01597	.02008	-.05542	.02348
	Equal variances not assumed			-.771	224.481	.441	-.01597	.02070	-.05677	.02482
ukuranprsh	Equal variances assumed	.060	.806	-.697	494	.486	-.15275	.21928	-.58359	.27809
	Equal variances not assumed			-.696	237.430	.487	-.15275	.21941	-.58498	.27948
KA	Equal variances assumed	.032	.857	1.308	494	.1758	.01159	.03759	-.06227	.08544
	Equal variances not assumed			.291	214.405	.771	.01159	.03978	-.06683	.09000
KOMINDP	Equal variances assumed	.012	.913	1.652	494	.099	.01778	.01077	-.00337	.03894
	Equal variances not assumed			1.666	241.629	.097	.01778	.01068	-.00325	.03882
KI	Equal variances assumed	.008	.928	-1.592	494	.112	-3.67759	2.31014	-8.21650	.86133
	Equal variances not assumed			-1.586	235.897	.114	-3.67759	2.31926	-8.24670	.89152
KM	Equal variances assumed	.004	.951	-.288	494	.774	-.39189	1.36238	-3.06866	2.28488
	Equal variances not assumed			-.288	238.181	.774	-.39189	1.36092	-3.07286	2.28908



8.71% PLAGIARISM
APPROXIMATELY

Report #10353526

BAB 1 PENDAHULUAN Latar Belakang Laporan keuangan perusahaan digunakan oleh investor, kreditor, dan pemegang kepentingan lain untuk menganalisis dan membuat keputusan mengenai perusahaan tersebut. Laba adalah salah satu indikator penting dalam laporan keuangan, yang menentukan keputusan investor untuk berinvestasi. Total pendapatan perusahaan memiliki risiko yang besar untuk dapat dimanipulasi, sehingga kualitas laba perusahaan perlu untuk dianalisis dengan benar. Kualitas laba dapat mempengaruhi manajemen perusahaan yang akhirnya akan berdampak pada pandangan pihak luar. Menurut Akhondnejad et al (2013), ada beberapa literatur yang menyatakan bahwa perusahaan yang memiliki laba yang stabil atau dengan kata lain tidak mengalami fluktuasi yang signifikan akan menunjukkan bahwa risiko perusahaan lebih rendah karena akan membuat banyak investor tertarik untuk menanamkan modal. Ada dua model income smoothing: (1) Kemampuan untuk meningkatkan pendapatan perusahaan, untuk membuat kinerja perusahaan dan manajemen terlihat lebih baik; (2) Kemampuan untuk menurunkan pendapatan perusahaan untuk mengurangi kewajiban pajak perusahaan. Income Smoothing di Indonesia sudah bukan merupakan hal yang baru, dalam beberapa kasus perusahaan pernah tertangkap melakukan income smoothing. Salah satu kasus perusahaan