LAMPIRAN 1
DAFTAR SAMPEL PERUSAHAAN PERTAMBANGAN TAHUN 2005-2013

| NO | TAHUN | KODE |
|---|---|---|
| 1 | 2005 | INCO |
| 2 | 2005 | PGAS |
| 3 | 2005 | PTBA |
| 4 | 2005 | PTRO |
| 5 | 2006 | INCO |
| 6 | 2006 | PGAS |
| 7 | 2006 | PSAB |
| 8 | 2006 | PTBA |
| 9 | 2006 | PTRO |
| 10 | 2006 | RUIS |
| 11 | 2007 | ELSA |
| 12 | 2007 | INCO |
| 13 | 2007 | ITMG |
| 14 | 2007 | PGAS |
| 15 | 2007 | PSAB |
| 16 | 2007 | PTBA |
| 17 | 2007 | PTRO |
| 18 | 2007 | RUIS |
| 19 | 2008 | ADRO |
| 20 | 2008 | ELSA |
| 21 | 2008 | INCO |
| 22 | 2008 | INDY |
| 23 | 2008 | ITMG |
| 24 | 2008 | KKGI |
| 25 | 2008 | PGAS |
| 26 | 2008 | PKPK |
| 27 | 2008 | PSAB |
| 28 | 2008 | PTBA |
| 29 | 2008 | RUIS |
| 30 | 2009 | ADRO |
| 31 | 2009 | CITA |
| 32 | 2009 | ELSA |
| 33 | 2009 | INCO |
| 34 | 2009 | INDY |
| 35 | 2009 | ITMG |
| 36 | 2009 | PGAS |
| 37 | 2009 | PKPK |
| 38 | 2009 | PTBA |
| 39 | 2009 | PTRO |
| 40 | 2009 | RUIS |

| NO | TAHUN | KODE |
|---|---|---|
| 41 | 2010 | ADRO |
| 42 | 2010 | BYAN |
| 43 | 2010 | CITA |
| 44 | 2010 | ELSA |
| 45 | 2010 | HRUM |
| 46 | 2010 | INCO |
| 47 | 2010 | INDY |
| 48 | 2010 | ITMG |
| 49 | 2010 | KKGI |
| 50 | 2010 | PGAS |
| 51 | 2010 | PTBA |
| 52 | 2010 | PTRO |
| 53 | 2010 | RUIS |
| 54 | 2011 | ADRO |
| 55 | 2011 | BYAN |
| 56 | 2011 | DKFT |
| 57 | 2011 | GEMS |
| 58 | 2011 | HRUM |
| 59 | 2011 | INCO |
| 60 | 2011 | INDY |
| 61 | 2011 | ITMG |
| 62 | 2011 | KKGI |
| 63 | 2011 | PGAS |
| 64 | 2011 | PTBA |
| 65 | 2011 | PTRO |
| 66 | 2011 | RUIS |
| 67 | 2012 | ADRO |
| 68 | 2012 | DKFT |
| 69 | 2012 | ELSA |
| 70 | 2012 | GEMS |
| 71 | 2012 | HRUM |
| 72 | 2012 | INCO |
| 73 | 2012 | INDY |
| 74 | 2012 | ITMG |
| 75 | 2012 | KKGI |
| 76 | 2012 | MITI |
| 77 | 2012 | PGAS |
| 78 | 2012 | PTBA |
| 79 | 2012 | PTRO |
| 80 | 2012 | RUIS |

**DAFTAR SAMPEL PERUSAHAAN PERTAMBANGAN**

**TAHUN 2005-2013**

| NO | TAHUN | KODE |
|---|---|---|
| 81 | 2012 | TOBA |
| 82 | 2013 | ADRO |
| 83 | 2013 | DKFT |
| 84 | 2013 | ELSA |
| 85 | 2013 | HRUM |
| 86 | 2013 | INDY |
| 87 | 2013 | ITMG |
| 88 | 2013 | KKGI |
| 89 | 2013 | PGAS |
| 90 | 2013 | PTBA |
| 91 | 2013 | PTRO |
| 92 | 2013 | RUIS |
| 93 | 2013 | TOBA |

**LAMPIRAN 2**

**INPUT DATA MANAJEMEN LABA**

**LAMPIRAN 3**

**INPUT DATA RASIO KINERJA KEUANGAN**

| NO | TAHUN | KODE | RASIO KINERJA KEUANGAN | | | | |
|---|---|---|---|---|---|---|---|
| | | | CR | TATO | DER | ROE | DPR |
| 1 | 2005 | INCO | 3,6453 | 0,5389 | 0,2901 | 0,2094 | 0,1577 |
| 2 | 2005 | PGAS | 3,5880 | 0,4321 | 1,8299 | 0,2053 | 0,2662 |
| 3 | 2005 | PTBA | 4,5114 | 1,0560 | 0,3784 | 0,2275 | 0,9001 |
| 4 | 2005 | PTRO | 2,5747 | 1,2315 | 0,5942 | 0,1278 | 0,4908 |
| 5 | 2006 | INCO | 4,5987 | 0,6302 | 0,2614 | 0,3051 | 1,4989 |
| 6 | 2006 | PGAS | 1,4562 | 0,4388 | 1,6105 | 0,3394 | 0,4987 |
| 7 | 2006 | PSAB | 2,3185 | 1,4693 | 0,6151 | 0,0413 | 0,2997 |
| 8 | 2006 | PTBA | 5,4405 | 1,1370 | 0,3486 | 0,2116 | 0,4995 |
| 9 | 2006 | PTRO | 2,2737 | 0,8811 | 0,6026 | 0,0860 | 1,9046 |
| 10 | 2006 | RUIS | 1,6313 | 2,4284 | 1,1963 | 0,1843 | 0,1982 |
| 11 | 2007 | ELSA | 1,0832 | 0,9742 | 1,2596 | 0,1054 | 0,1612 |
| 12 | 2007 | INCO | 2,5282 | 1,1435 | 0,3611 | 0,8460 | 0,9890 |
| 13 | 2007 | ITMG | 1,5929 | 0,9951 | 0,6998 | 0,1223 | 0,1646 |
| 14 | 2007 | PGAS | 1,1723 | 0,4326 | 2,1103 | 0,2493 | 0,0583 |
| 15 | 2007 | PSAB | 1,5281 | 1,3210 | 1,0735 | 0,0525 | 0,3002 |
| 16 | 2007 | PTBA | 4,4321 | 1,0498 | 0,3990 | 0,2716 | 0,4999 |
| 17 | 2007 | PTRO | 1,7115 | 0,8811 | 0,6026 | 0,0860 | 0,3605 |
| 18 | 2007 | RUIS | 2,8768 | 2,1593 | 1,2906 | 0,1996 | 0,2570 |
| 19 | 2008 | ADRO | 0,9765 | 0,7892 | 5,5705 | 0,0412 | 0,3371 |
| 20 | 2008 | ELSA | 1,3920 | 0,7667 | 0,1045 | 0,0829 | 0,1958 |
| 21 | 2008 | INCO | 4,7648 | 0,7119 | 0,2115 | 0,2363 | 1,3200 |
| 22 | 2008 | INDY | 5,0246 | 0,2657 | 0,6707 | 0,2081 | 0,3750 |
| 23 | 2008 | ITMG | 1,5288 | 1,3451 | 0,6041 | 0,3849 | 0,5849 |
| 24 | 2008 | KKGI | 2,3698 | 1,5028 | 0,8186 | 0,3269 | 0,1235 |
| 25 | 2008 | PGAS | 1,5757 | 0,5007 | 2,4746 | 0,0896 | 1,4907 |
| 26 | 2008 | PSAB | 1,4726 | 1,2840 | 1,3284 | 0,0233 | 0,2996 |
| 27 | 2008 | PKPK | 0,9334 | 0,9018 | 1,5554 | 0,1629 | 0,2909 |
| 28 | 2008 | PTBA | 3,6574 | 1,1817 | 0,5074 | 0,4271 | 0,0901 |
| 29 | 2008 | RUIS | 1,9847 | 1,9055 | 2,0686 | 0,1492 | 0,3072 |
| 30 | 2009 | ADRO | 1,9846 | 0,6359 | 1,4244 | 0,2503 | 0,2125 |
| 31 | 2009 | CITA | 0,8078 | 0,7752 | 0,7149 | 0,1084 | 0,5614 |
| 32 | 2009 | ELSA | 1,5346 | 0,8704 | 1,1971 | 0,2441 | 0,6923 |
| 33 | 2009 | INCO | 7,2358 | 0,3734 | 0,2822 | 0,1078 | 0,2768 |
| 34 | 2009 | INDY | 3,5270 | 0,2128 | 1,1889 | 0,1361 | 0,5013 |
| 35 | 2009 | ITMG | 1,9779 | 1,2585 | 0,5220 | 0,4261 | 0,6965 |
| 36 | 2009 | PGAS | 4,9123 | 1,1076 | 0,4021 | 0,4784 | 0,5885 |
| 37 | 2009 | PKPK | 2,4836 | 0,6287 | 1,3546 | 0,5309 | 0,2710 |
| 38 | 2009 | PTBA | 1,1364 | 0,7891 | 1,5859 | 0,1036 | 0,3941 |
| 39 | 2009 | PTRO | 0,1341 | 0,8834 | 1,4310 | 0,0199 | 0,8141 |

| NO | TAHUN | KODE | RASIO KINERJA KEUANGAN | | | | |
|---|---|---|---|---|---|---|---|
| | | | CR | TATO | DER | ROE | DPR |
| 40 | 2009 | RUIS | 2,1780 | 1,8414 | 1,6735 | 0,0882 | 0,4963 |
| 41 | 2010 | ADRO | 1,7606 | 0,6080 | 1,1793 | 0,1185 | 0,4399 |
| 42 | 2010 | BYAN | 1,0206 | 1,0422 | 1,7401 | 0,1842 | 0,3604 |
| 43 | 2010 | CITA | 0,6671 | 1,3751 | 0,9070 | 0,2073 | 0,2697 |
| 44 | 2010 | ELSA | 1,5339 | 0,8698 | 0,8898 | 0,0325 | 0,2956 |
| 45 | 2010 | HRUM | 2,0880 | 1,2929 | 0,3636 | 0,4152 | 0,7548 |
| 46 | 2010 | INCO | 4,5016 | 0,5827 | 0,3038 | 0,2604 | 0,0766 |
| 47 | 2010 | INDY | 3,4816 | 0,3286 | 1,1003 | 0,1427 | 0,5000 |
| 48 | 2010 | ITMG | 1,8344 | 1,5309 | 0,5113 | 0,2623 | 0,7427 |
| 49 | 2010 | KKGI | 2,3378 | 1,8385 | 0,7183 | 0,5339 | 0,3125 |
| 50 | 2010 | PGAS | 3,4340 | 0,6160 | 1,1249 | 0,4132 | 0,6002 |
| 51 | 2010 | PTBA | 5,7858 | 0,9067 | 0,3542 | 0,3119 | 0,5999 |
| 52 | 2010 | PTRO | 1,0365 | 0,8402 | 0,8500 | 0,3501 | 0,2566 |
| 53 | 2010 | RUIS | 1,4953 | 1,8391 | 1,7800 | 0,5072 | 0,4802 |
| 54 | 2011 | ADRO | 1,6652 | 0,7046 | 1,3171 | 0,2261 | 0,2901 |
| 55 | 2011 | BYAN | 0,6599 | 0,9455 | 1,2177 | 0,3303 | 0,3636 |
| 56 | 2011 | DKFT | 9,1102 | 0,3731 | 0,1231 | 0,1532 | 1,8700 |
| 57 | 2011 | GEMS | 5,4236 | 0,8597 | 0,1685 | 0,1122 | 0,3396 |
| 58 | 2011 | HRUM | 2,6807 | 1,5708 | 0,3059 | 0,4806 | 0,7007 |
| 59 | 2011 | INCO | 4,3649 | 0,5132 | 0,3686 | 0,1887 | 0,5499 |
| 60 | 2011 | INDY | 1,4269 | 0,2854 | 1,3617 | 0,1553 | 0,2817 |
| 61 | 2011 | ITMG | 2,3659 | 1,5090 | 0,4605 | 0,5173 | 0,2683 |
| 62 | 2011 | KKGI | 2,8304 | 2,1757 | 0,4881 | 0,6916 | 0,5556 |
| 63 | 2011 | PGAS | 5,5020 | 0,6349 | 0,0826 | 0,3587 | 0,5495 |
| 64 | 2011 | PTBA | 4,6185 | 0,9196 | 0,4093 | 0,3782 | 0,6004 |
| 65 | 2011 | PTRO | 0,9353 | 0,6991 | 1,3695 | 0,3306 | 0,4004 |
| 66 | 2011 | RUIS | 1,0851 | 1,1806 | 3,6536 | 0,0189 | 0,9479 |
| 67 | 2012 | ADRO | 1,5723 | 0,5562 | 1,2344 | 0,1275 | 0,1992 |
| 68 | 2012 | DKFT | 9,4423 | 0,5525 | 0,1076 | 0,2189 | 0,9091 |
| 69 | 2012 | ELSA | 1,3700 | 1,1124 | 1,1029 | 0,0664 | 0,0995 |
| 70 | 2012 | GEMS | 3,5410 | 1,1507 | 0,1857 | 0,0683 | 0,8791 |
| 71 | 2012 | HRUM | 3,1318 | 1,9369 | 0,2566 | 0,3646 | 0,5176 |
| 72 | 2012 | INCO | 3,4098 | 0,4146 | 0,3553 | 0,0365 | 0,7102 |
| 73 | 2012 | INDY | 1,3091 | 0,3177 | 1,2906 | 0,0828 | 0,2671 |
| 74 | 2012 | ITMG | 2,2171 | 1,6355 | 0,4876 | 0,4310 | 0,8518 |
| 75 | 2012 | KKGI | 1,9476 | 2,0703 | 0,4161 | 0,3129 | 0,3232 |
| 76 | 2012 | MITI | 2,6070 | 1,0154 | 0,5667 | 0,2330 | 0,2323 |
| 77 | 2012 | PGAS | 4,1963 | 0,6593 | 0,6597 | 0,3884 | 0,5242 |
| 78 | 2012 | PTBA | 4,9237 | 0,9108 | 0,4966 | 0,2668 | 0,5711 |
| 79 | 2012 | PTRO | 1,3154 | 0,7277 | 1,8285 | 0,2622 | 0,1797 |
| 80 | 2012 | RUIS | 1,0784 | 1,3682 | 3,9226 | 0,1225 | 0,1992 |
| 81 | 2012 | TOBA | 0,7579 | 1,5168 | 1,3573 | 0,1082 | 0,8750 |

| NO | TAHUN | KODE | RASIO KINERJA KEUANGAN | | | | |
|---|---|---|---|---|---|---|---|
| | | | CR | TATO | DER | ROE | DPR |
| 82 | 2013 | ADRO | 1,7719 | 0,4879 | 1,1815 | 0,0999 | 0,3250 |
| 83 | 2013 | DKFT | 12,8715 | 0,5387 | 0,0977 | 0,2321 | 0,8333 |
| 84 | 2013 | ELSA | 1,5974 | 0,0943 | 0,9128 | 0,1062 | 0,4970 |
| 85 | 2013 | HRUM | 3,4530 | 1,7417 | 0,2168 | 0,1255 | 0,8882 |
| 86 | 2013 | INDY | 2,1858 | 0,0373 | 1,4078 | -0,0566 | -0,2512 |
| 87 | 2013 | ITMG | 1,9919 | 1,5650 | 0,4443 | 0,2391 | 0,8159 |
| 88 | 2013 | KKGI | 1,7351 | 1,8237 | 0,4463 | 0,2350 | 0,4334 |
| 89 | 2013 | PGAS | 2,0101 | 0,6879 | 0,5999 | 0,3278 | 0,4315 |
| 90 | 2013 | PTBA | 2,8659 | 0,9599 | 0,5463 | 0,2455 | 0,5620 |
| 91 | 2013 | PTRO | 1,5547 | 0,7071 | 1,5774 | 0,0876 | 0,4035 |
| 92 | 2013 | RUIS | 1,1180 | 1,4058 | 3,8795 | 0,1132 | 0,1949 |
| 93 | 2013 | TOBA | 0,8951 | 1,3536 | 1,3885 | 0,2652 | 0,3478 |

**LAMPIRAN 4**

**INPUT DATA *GOOD CORPORATE GOVERNANCE***

| NO | TAHUN | KODE | GOOD CORPORATE GOVERNANCE | | |
|---|---|---|---|---|---|
| | | | KM | DKI | KA |
| 1 | 2005 | INCO | 0,0004 | 0,4286 | 3 |
| 2 | 2005 | PGAS | 0,0153 | 0,3333 | 4 |
| 3 | 2005 | PTBA | 0,0337 | 0,3333 | 4 |
| 4 | 2005 | PTRO | 0,0019 | 0,2500 | 3 |
| 5 | 2006 | INCO | 0,0004 | 0,3000 | 3 |
| 6 | 2006 | PGAS | 0,1605 | 0,2857 | 4 |
| 7 | 2006 | PSAB | 0,0060 | 0,3333 | 4 |
| 8 | 2006 | PTBA | 0,0339 | 0,3333 | 4 |
| 9 | 2006 | PTRO | 0,1900 | 0,2500 | 3 |
| 10 | 2006 | RUIS | 0,0265 | 0,3333 | 3 |
| 11 | 2007 | ELSA | 0,2300 | 0,4000 | 4 |
| 12 | 2007 | INCO | 0,0004 | 0,3000 | 3 |
| 13 | 2007 | ITMG | 0,0100 | 0,3333 | 4 |
| 14 | 2007 | PGAS | 0,0526 | 0,4000 | 5 |
| 15 | 2007 | PSAB | 0,0600 | 0,3333 | 4 |
| 16 | 2007 | PTBA | 0,0339 | 0,3333 | 4 |
| 17 | 2007 | PTRO | 0,0004 | 0,2500 | 3 |
| 18 | 2007 | RUIS | 0,0265 | 0,3333 | 3 |
| 19 | 2008 | ADRO | 0,1789 | 0,3333 | 3 |
| 20 | 2008 | ELSA | 0,1751 | 0,4000 | 5 |
| 21 | 2008 | INCO | 0,0113 | 0,3000 | 3 |
| 22 | 2008 | INDY | 0,0791 | 0,4000 | 3 |
| 23 | 2008 | ITMG | 0,0240 | 0,3333 | 4 |
| 24 | 2008 | KKGI | 0,0006 | 0,5000 | 3 |
| 25 | 2008 | PGAS | 0,0030 | 0,4000 | 5 |
| 26 | 2008 | PSAB | 0,0030 | 0,3333 | 3 |
| 27 | 2008 | PKPK | 0,5594 | 0,3333 | 3 |
| 28 | 2008 | PTBA | 0,0173 | 0,3333 | 3 |
| 29 | 2008 | RUIS | 0,0265 | 0,3333 | 3 |
| 30 | 2009 | ADRO | 0,1647 | 0,3333 | 3 |
| 31 | 2009 | CITA | 0,0000 | 0,5000 | 3 |
| 32 | 2009 | ELSA | 0,1177 | 0,4000 | 5 |
| 33 | 2009 | INCO | 0,0002 | 0,3000 | 3 |
| 34 | 2009 | INDY | 0,0793 | 0,4000 | 3 |
| 35 | 2009 | ITMG | 0,0183 | 0,3333 | 4 |
| 36 | 2009 | PGAS | 0,5697 | 0,4000 | 5 |
| 37 | 2009 | PKPK | 0,3907 | 0,3333 | 3 |
| 38 | 2009 | PTBA | 0,0173 | 0,4000 | 3 |
| 39 | 2009 | PTRO | 0,0000 | 0,5714 | 3 |

| NO | TAHUN | KODE | GOOD CORPORATE GOVERNANCE | | |
|---|---|---|---|---|---|
| | | | KM | DKI | KA |
| 40 | 2009 | RUIS | 0,0265 | 0,3333 | 3 |
| 41 | 2010 | ADRO | 0,4391 | 0,3333 | 3 |
| 42 | 2010 | BYAN | 0,6080 | 0,4000 | 4 |
| 43 | 2010 | CITA | 0,0000 | 0,2000 | 3 |
| 44 | 2010 | ELSA | 0,7934 | 0,4000 | 5 |
| 45 | 2010 | HRUM | 0,0000 | 0,3333 | 3 |
| 46 | 2010 | INCO | 0,7986 | 0,3000 | 3 |
| 47 | 2010 | INDY | 0,6312 | 0,5000 | 3 |
| 48 | 2010 | ITMG | 0,6500 | 0,3333 | 4 |
| 49 | 2010 | KKGI | 0,0033 | 0,5000 | 3 |
| 50 | 2010 | PGAS | 0,0003 | 0,4000 | 5 |
| 51 | 2010 | PTBA | 0,2514 | 0,4000 | 3 |
| 52 | 2010 | PTRO | 0,0000 | 0,5000 | 3 |
| 53 | 2010 | RUIS | 0,7719 | 0,3333 | 3 |
| 54 | 2011 | ADRO | 0,1594 | 0,3333 | 3 |
| 55 | 2011 | BYAN | 0,6080 | 0,4000 | 3 |
| 56 | 2011 | DKFT | 0,0000 | 0,3333 | 3 |
| 57 | 2011 | GEMS | 0,0020 | 0,5000 | 3 |
| 58 | 2011 | HRUM | 0,0060 | 0,4000 | 3 |
| 59 | 2011 | INCO | 0,4200 | 0,2222 | 3 |
| 60 | 2011 | INDY | 0,0793 | 0,5000 | 3 |
| 61 | 2011 | ITMG | 0,0178 | 0,3333 | 4 |
| 62 | 2011 | KKGI | 0,3270 | 0,2500 | 3 |
| 63 | 2011 | PGAS | 0,0003 | 0,4000 | 5 |
| 64 | 2011 | PTBA | 0,0026 | 0,3333 | 3 |
| 65 | 2011 | PTRO | 0,0000 | 0,4286 | 3 |
| 66 | 2011 | RUIS | 0,0265 | 0,2500 | 3 |
| 67 | 2012 | ADRO | 0,1597 | 0,3333 | 3 |
| 68 | 2012 | DKFT | 0,0000 | 0,3333 | 3 |
| 69 | 2012 | ELSA | 0,0000 | 0,4000 | 5 |
| 70 | 2012 | GEMS | 0,0000 | 0,5000 | 3 |
| 71 | 2012 | HRUM | 0,0100 | 0,4000 | 3 |
| 72 | 2012 | INCO | 0,1409 | 0,3000 | 3 |
| 73 | 2012 | INDY | 0,0793 | 0,4000 | 3 |
| 74 | 2012 | ITMG | 0,0121 | 0,3333 | 4 |
| 75 | 2012 | KKGI | 0,3275 | 0,4000 | 3 |
| 76 | 2012 | MITI | 0,3896 | 0,5000 | 3 |
| 77 | 2012 | PGAS | 0,0000 | 0,3333 | 5 |
| 78 | 2012 | PTBA | 0,0003 | 0,3333 | 3 |
| 79 | 2012 | PTRO | 0,0000 | 0,4286 | 3 |
| 80 | 2012 | RUIS | 0,0265 | 0,3333 | 3 |
| 81 | 2012 | TOBA | 0,0439 | 0,6667 | 3 |

| NO | TAHUN | KODE | GOOD CORPORATE GOVERNANCE | | |
|---|---|---|---|---|---|
| | | | KM | DKI | KA |
| 82 | 2013 | ADRO | 0,1515 | 0,4000 | 3 |
| 83 | 2013 | DKFT | 0,0000 | 0,3333 | 3 |
| 84 | 2013 | ELSA | 0,0000 | 0,4000 | 4 |
| 85 | 2013 | HRUM | 0,0102 | 0,4000 | 3 |
| 86 | 2013 | INDY | 0,0641 | 0,3333 | 3 |
| 87 | 2013 | ITMG | 0,0137 | 0,3333 | 4 |
| 88 | 2013 | KKGI | 0,3275 | 0,2500 | 3 |
| 89 | 2013 | PGAS | 0,0000 | 0,3333 | 5 |
| 90 | 2013 | PTBA | 0,0003 | 0,3333 | 4 |
| 91 | 2013 | PTRO | 0,0792 | 0,3333 | 3 |
| 92 | 2013 | RUIS | 0,2511 | 0,3333 | 3 |
| 93 | 2013 | TOBA | 0,0439 | 0,6667 | 3 |

## LAMPIRAN 5

## UJI ASUMSI KLASIK PENGUJIAN MANAJEMEN LABA

### UJI NORMALITAS

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .071 | 93 | .200* | .983 | 93 | .281 |

a. Lilliefors Significance Correction

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

### UJI HETEROSKEDASTISITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .855 | .188 | | 4.540 | .000 |
| | REV_TA | -.106 | .076 | -.718 | -1.395 | .166 |
| | PPE_TA | .023 | .014 | .816 | 1.584 | .117 |

a. Dependent Variable: abs_res3

## UJI MULTIKOLINEARITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .015 | .020 | | .750 | .455 | | |
| | REV_TA | .106 | .021 | .472 | 5.166 | .000 | .990 | 1.010 |
| | PPE_TA | -.106 | .041 | -.236 | -2.579 | .012 | .990 | 1.010 |

a. Dependent Variable: TAC_TA

## UJI AUTOKORELASI

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .966[a] | .932 | .931 | 2.0328630 | 2.084 |

a. Predictors: (Constant), PPE_TA, REV_TA

b. Dependent Variable: TAC_TA

## LAMPIRAN 6

## PENGUJIAN REGRESI MANAJEMEN LABA

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .506[a] | .256 | .240 | .1036908 |

a. Predictors: (Constant), PPE_TA, REV_TA

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .333 | 2 | .167 | 15.488 | .000[a] |
| | Residual | .968 | 90 | .011 | | |
| | Total | 1.301 | 92 | | | |

a. Predictors: (Constant), PPE_TA, REV_TA

b. Dependent Variable: TAC_TA

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .015 | .020 | | .750 | .455 |
| | REV_TA | .106 | .021 | .472 | 5.166 | .000 |
| | PPE_TA | -.106 | .041 | -.236 | -2.579 | .012 |

a. Dependent Variable: TAC_TA

**LAMPIRAN 7**

**MODEL REGRESI 1**

## UJI ASUMSI KLASIK

### UJI NORMALITAS ( 93 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .155 | 93 | .000 | .891 | 93 | .000 |

a. Lilliefors Significance Correction

### UJI NORMALITAS ( 42 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .129 | 42 | .075 | .954 | 42 | .094 |

a. Lilliefors Significance Correction

## UJI HETEROSKEDASTISITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .006 | .005 | | 1.173 | .249 |
| | CR | .002 | .001 | .312 | 1.676 | .102 |
| | TATO | .003 | .003 | .168 | 1.037 | .307 |
| | DER | .001 | .002 | .060 | .336 | .739 |
| | ROE | .009 | .010 | .148 | .876 | .387 |
| | DPR | -.004 | .005 | -.130 | -.787 | .437 |

a. Dependent Variable: ABS_RES

## UJI MULTIKOLINEARITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .018 | .012 | | 1.462 | .152 | | |
| | CR | .007 | .003 | .354 | 2.711 | .010 | .685 | 1.459 |
| | TATO | .037 | .006 | .653 | 5.732 | .000 | .904 | 1.106 |
| | DER | .012 | .004 | .359 | 2.854 | .007 | .740 | 1.352 |
| | ROE | -.008 | .022 | -.043 | -.360 | .721 | .836 | 1.196 |
| | DPR | -.031 | .011 | -.334 | -2.894 | .006 | .878 | 1.139 |

a. Dependent Variable: DTA

## UJI AUTOKORELASI

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .760[a] | .578 | .520 | .01835 | 1.692 |

a. Predictors: (Constant), DPR, TATO, ROE, DER, CR

b. Dependent Variable: DTA

## STATISTIK DESKRIPTIF MODEL REGRESI 1

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| CR | 42 | .13 | 4.91 | 2.3823 | 1.25208 |
| TATO | 42 | .04 | 1.94 | .9176 | .46938 |
| DER | 42 | .10 | 3.92 | .9608 | .80882 |
| ROE | 42 | -.06 | .53 | .2239 | .14381 |
| DPR | 42 | -.25 | 1.50 | .4348 | .28649 |
| DTA | 42 | .0003 | .1358 | .065350 | .0264739 |
| Valid N (listwise) | 42 | | | | |

**LAMPIRAN 8**

**MODEL REGRESI 2**

## UJI ASUMSI KLASIK

### UJI NORMALITAS ( 93 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .122 | 93 | .002 | .909 | 93 | .000 |

a. Lilliefors Significance Correction

### UJI NORMALITAS ( 73 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .100 | 73 | .066 | .968 | 73 | .064 |

a. Lilliefors Significance Correction

## UJI HETEROSKEDASTISITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .030 | .013 | | 2.228 | .030 |
| | KM | .053 | .065 | .522 | .817 | .417 |
| | CR | -.003 | .003 | -.198 | -1.202 | .234 |
| | TATO | .006 | .006 | .144 | 1.043 | .301 |
| | DER | .003 | .005 | .105 | .600 | .551 |
| | ROE | .004 | .021 | .028 | .187 | .853 |
| | DPR | -.002 | .010 | -.036 | -.243 | .809 |
| | CR.KM | -.006 | .014 | -.185 | -.468 | .641 |
| | TATO.KM | .011 | .044 | .110 | .244 | .808 |
| | DER.KM | -.009 | .032 | -.115 | -.288 | .774 |
| | ROE.KM | -.109 | .107 | -.338 | -1.015 | .314 |
| | DPR.KM | -.015 | .062 | -.062 | -.237 | .813 |

a. Dependent Variable: ABS_RES

## UJI MULTIKOLINEARITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .066 | .006 | | 10.498 | .000 | | |
| | CR.KM | .020 | .013 | .266 | 1.521 | .133 | .405 | 2.467 |
| | TATO.KM | .207 | .072 | .994 | 2.892 | .005 | .105 | 9.514 |
| | DER.KM | -.054 | .040 | -.318 | -1.342 | .184 | .221 | 4.530 |
| | ROE.KM | -.636 | .181 | -.917 | -3.503 | .001 | .181 | 5.521 |
| | DPR.KM | -.009 | .103 | -.017 | -.086 | .932 | .312 | 3.202 |

a. Dependent Variable: DTA

## UJI AUTOKORELASI

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .577[a] | .333 | .213 | .0424421 | 1.970 |

a. Predictors: (Constant), DPR.KM, DER, TATO, DPR, ROE, CR, CR.KM, DER.KM, ROE.KM, TATO.KM, KM

b. Dependent Variable: DTA

## STATISTIK DESKRIPTIF MODEL REGRESI 2

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| KM | 73 | .0000 | .7986 | .133034 | .2174379 |
| CR | 73 | .1341 | 5.5020 | 2.305155 | 1.2720334 |
| TATO | 73 | .0373 | 2.4284 | .971623 | .5022026 |
| DER | 73 | .0826 | 3.9226 | 1.077405 | .7875084 |
| ROE | 73 | -.0560 | .8460 | .225929 | .1585176 |
| DPR | 73 | -.2510 | 1.9046 | .458033 | .3417131 |
| DTA | 73 | .0003 | .2802 | .067440 | .0478297 |
| Valid N (listwise) | 73 | | | | |

**LAMPIRAN 9**

**MODEL REGRESI 3**

## UJI ASUMSI KLASIK

### UJI NORMALITAS ( 93 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .100 | 93 | .022 | .938 | 93 | .000 |

a. Lilliefors Significance Correction

### UJI NORMALITAS ( 80 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .070 | 80 | .200* | .986 | 80 | .559 |

a. Lilliefors Significance Correction

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

## UJI HETEROSKEDASTISITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.049 | .067 | | -.731 | .467 |
| | DKI | .176 | .184 | .564 | .959 | .341 |
| | CR | .007 | .013 | .359 | .522 | .603 |
| | TATO | .010 | .033 | .201 | .290 | .773 |
| | DER | -.005 | .028 | -.171 | -.199 | .843 |
| | ROE | .174 | .106 | 1.140 | 1.651 | .103 |
| | DPR | .025 | .042 | .347 | .597 | .553 |
| | CR.DKI | -.014 | .035 | -.277 | -.397 | .692 |
| | TATO.DKI | .019 | .091 | .155 | .209 | .835 |
| | DER.DKI | .021 | .082 | .239 | .260 | .796 |
| | ROE.DKI | -.522 | .303 | -1.217 | -1.720 | .090 |
| | DPR.DKI | -.072 | .126 | -.350 | -.571 | .570 |

a. Dependent Variable: ABS_RES

## UJI MULTIKOLINEARITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .011 | .022 | | .519 | .605 | | |
| | CR.DKI | .015 | .013 | .146 | 1.155 | .252 | .744 | 1.344 |
| | TATO.DKI | .065 | .031 | .252 | 2.109 | .038 | .834 | 1.198 |
| | DER.DKI | .025 | .023 | .132 | 1.056 | .294 | .763 | 1.310 |
| | ROE.DKI | .054 | .112 | .061 | .484 | .630 | .759 | 1.317 |
| | DPR.DKI | .049 | .048 | .113 | 1.020 | .311 | .972 | 1.028 |

a. Dependent Variable: DTA

## UJI AUTOKORELASI

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .553[a] | .306 | .193 | .04703 | 2.032 |

a. Predictors: (Constant), DPR.DKI, DER.DKI, TATO, ROE.DKI, DKI, CR.DKI, DPR, CR, ROE, TATO.DKI, DER

b. Dependent Variable: DTA

## STATISTIK DESKRIPTIF MODEL REGRESI 3

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| DKI | 80 | .20 | .67 | .3646 | .07982 |
| CR | 80 | .13 | 5.50 | 2.3405 | 1.30168 |
| TATO | 80 | .04 | 2.43 | 1.0229 | .52602 |
| DER | 80 | .08 | 3.92 | 1.0246 | .77717 |
| ROE | 80 | -.06 | .85 | .2400 | .16318 |
| DPR | 80 | -.25 | 1.90 | .4780 | .34347 |
| DTA | 80 | .0003 | .2554 | .070239 | .0523608 |
| Valid N (listwise) | 80 | | | | |

**LAMPIRAN 10**

**MODEL REGRESI 4**

## UJI ASUMSI KLASIK

### UJI NORMALITAS ( 93 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .130 | 88 | .001 | .934 | 88 | .000 |

a. Lilliefors Significance Correction

### UJI NORMALITAS ( 70 PERUSAHAAN )

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | .083 | 70 | .200* | .949 | 70 | .007 |

a. Lilliefors Significance Correction

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

## UJI HETEROSKEDASTISITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .104 | .064 | | 1.634 | .108 |
| | KA | -.026 | .019 | -.841 | -1.380 | .173 |
| | CR | -.012 | .016 | -.645 | -.761 | .450 |
| | TATO | -.066 | .041 | -1.627 | -1.591 | .117 |
| | DER | -.026 | .025 | -.880 | -1.022 | .311 |
| | ROE | .044 | .124 | .317 | .357 | .723 |
| | DPR | .027 | .044 | .426 | .620 | .538 |
| | CR.KA | .004 | .005 | .922 | .947 | .348 |
| | TATO.KA | .023 | .013 | 1.881 | 1.768 | .082 |
| | DER.KA | .009 | .008 | 1.015 | 1.114 | .270 |
| | ROE.KA | -.020 | .037 | -.547 | -.535 | .595 |
| | DPR.KA | -.009 | .013 | -.536 | -.695 | .490 |

a. Dependent Variable: ABS_RES

## UJI MULTIKOLINEARITAS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .027 | .019 | | 1.401 | .166 | | |
| | CR.KA | .002 | .002 | .178 | 1.176 | .244 | .633 | 1.580 |
| | TATO.KA | .004 | .003 | .147 | 1.151 | .254 | .885 | 1.130 |
| | DER.KA | .004 | .002 | .217 | 1.670 | .100 | .853 | 1.172 |
| | ROE.KA | -.001 | .011 | -.018 | -.125 | .901 | .710 | 1.408 |
| | DPR.KA | .002 | .005 | .045 | .345 | .731 | .843 | 1.186 |

a. Dependent Variable: DTA

## UJI AUTOKORELASI

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .578[a] | .335 | .208 | .04022 | 1.947 |

a. Predictors: (Constant), DPR.KA, DER.KA, TATO, ROE.KA, CR, KA, DPR, DER, ROE, CR.KA, TATO.KA

b. Dependent Variable: DTA

## STATISTIK DESKRIPTIF MODEL REGRESI 4

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| KA | 70 | 3.00 | 5.00 | 3.4286 | .69306 |
| CR | 70 | .13 | 4.92 | 2.2056 | 1.16481 |
| TATO | 70 | .04 | 2.43 | 1.0118 | .52788 |
| DER | 70 | .10 | 3.92 | 1.0318 | .72547 |
| ROE | 70 | -.06 | .85 | .2279 | .15356 |
| DPR | 70 | -.25 | 1.90 | .4574 | .33406 |
| DTA | 70 | .0003 | .2219 | .068306 | .0452043 |
| Valid N (listwise) | 70 | | | | |

## LAMPIRAN 11

## PENGUJIAN HIPOTESIS MODEL REGRESI 1

### UJI KOEFISIEN DETERMINASI

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .760[a] | .578 | .520 | .0183481 |

a. Predictors: (Constant), DPR, TATO, ROE, DER, CR

### UJI SIGNIFIKASI (UJI STATISTIK F)

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .017 | 5 | .003 | 9.871 | .000[a] |
| | Residual | .012 | 36 | .000 | | |
| | Total | .029 | 41 | | | |

a. Predictors: (Constant), DPR, TATO, ROE, DER, CR

b. Dependent Variable: DTA

## PENGUJIAN MODEL REGRESI 1

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .018 | .012 | | 1.462 | .152 |
| | CR | .007 | .003 | .354 | 2.711 | .010 |
| | TATO | .037 | .006 | .653 | 5.732 | .000 |
| | DER | .012 | .004 | .359 | 2.854 | .007 |
| | ROE | -.008 | .022 | -.043 | -.360 | .721 |
| | DPR | -.031 | .011 | -.334 | -2.894 | .006 |

a. Dependent Variable: DTA

## LAMPIRAN 12

## PENGUJIAN HIPOTESIS MODEL REGRESI 2

### UJI KOEFISIEN DETERMINASI

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .577[a] | .333 | .213 | .0424421 |

a. Predictors: (Constant), DPR.KM, DER, TATO, DPR, ROE, CR, CR.KM, DER.KM, ROE.KM, TATO.KM, KM

### UJI SIGNIFIKASI (UJI STATISTIK F)

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .055 | 11 | .005 | 2.767 | .006[a] |
| | Residual | .110 | 61 | .002 | | |
| | Total | .165 | 72 | | | |

a. Predictors: (Constant), DPR.KM, DER, TATO, DPR, ROE, CR, CR.KM, DER.KM, ROE.KM, TATO.KM, KM

b. Dependent Variable: DTA

## PENGUJIAN MODEL REGRESI 2

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .019 | .026 | | .724 | .472 |
| | KM | .165 | .126 | .749 | 1.308 | .196 |
| | CR | -.003 | .006 | -.073 | -.492 | .625 |
| | TATO | .008 | .012 | .087 | .704 | .484 |
| | DER | .017 | .010 | .287 | 1.829 | .072 |
| | ROE | .139 | .041 | .462 | 3.389 | .001 |
| | DPR | -.012 | .018 | -.086 | -.652 | .517 |
| | CR.KM | .005 | .026 | .070 | .198 | .843 |
| | TATO.KM | .190 | .084 | .910 | 2.257 | .028 |
| | DER.KM | -.138 | .061 | -.811 | -2.258 | .028 |
| | ROE.KM | -.859 | .207 | -1.239 | -4.156 | .000 |
| | DPR.KM | .079 | .120 | .154 | .659 | .512 |

a. Dependent Variable: DTA

## LAMPIRAN 13

## PENGUJIAN HIPOTESIS MODEL REGRESI 3

### UJI KOEFISIEN DETERMINASI

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .553[a] | .306 | .193 | .04703 |

a. Predictors: (Constant), DPR.DKI, DER.DKI, TATO, ROE.DKI, DKI, CR.DKI, DPR, CR, ROE, TATO.DKI, DER

### UJI SIGNIFIKASI (UJI STATISTIK F)

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .066 | 11 | .006 | 2.721 | .006[a] |
| | Residual | .150 | 68 | .002 | | |
| | Total | .217 | 79 | | | |

a. Predictors: (Constant), DPR.DKI, DER.DKI, TATO, ROE.DKI, DKI, CR.DKI, DPR, CR, ROE, TATO.DKI, DER

b. Dependent Variable: DTA

## PENGUJIAN MODEL REGRESI 3

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .034 | .128 | | .265 | .791 |
| | DKI | -.117 | .353 | -.178 | -.331 | .741 |
| | CR | -.017 | .025 | -.427 | -.678 | .500 |
| | TATO | -.096 | .063 | -.969 | -1.522 | .133 |
| | DER | -.120 | .053 | -1.787 | -2.279 | .026 |
| | ROE | .604 | .203 | 1.882 | 2.977 | .004 |
| | DPR | .206 | .081 | 1.355 | 2.547 | .013 |
| | CR.DKI | .076 | .068 | .713 | 1.118 | .267 |
| | TATO.DKI | .361 | .174 | 1.404 | 2.071 | .042 |
| | DER.DKI | .399 | .158 | 2.127 | 2.530 | .014 |
| | ROE.DKI | -1.680 | .582 | -1.869 | -2.886 | .005 |
| | DPR.DKI | -.606 | .242 | -1.402 | -2.501 | .015 |

a. Dependent Variable: DTA

## LAMPIRAN 14

## PENGUJIAN HIPOTESIS MODEL REGRESI 4

### UJI KOEFISIEN DETERMINASI

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .578[a] | .335 | .208 | .04022 |

a. Predictors: (Constant), DPR.KA, DER.KA, TATO, ROE.KA, CR, KA, DPR, DER, ROE, CR.KA, TATO.KA

### UJI SIGNIFIKASI (UJI STATISTIK F)

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .047 | 11 | .004 | 2.651 | .008[a] |
| | Residual | .094 | 58 | .002 | | |
| | Total | .141 | 69 | | | |

a. Predictors: (Constant), DPR.KA, DER.KA, TATO, ROE.KA, CR, KA, DPR, DER, ROE, CR.KA, TATO.KA

b. Dependent Variable: DTA

## PENGUJIAN MODEL REGRESI 4

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .072 | .115 | | .624 | .535 |
| | KA | -.026 | .034 | -.406 | -.776 | .441 |
| | CR | -.012 | .028 | -.321 | -.441 | .661 |
| | TATO | -.218 | .075 | -2.543 | -2.900 | .005 |
| | DER | -.101 | .046 | -1.627 | -2.203 | .032 |
| | ROE | .466 | .225 | 1.583 | 2.074 | .043 |
| | DPR | .280 | .080 | 2.069 | 3.514 | .001 |
| | CR.KA | .008 | .008 | .762 | .913 | .365 |
| | TATO.KA | .073 | .023 | 2.825 | 3.096 | .003 |
| | DER.KA | .040 | .014 | 2.227 | 2.848 | .006 |
| | ROE.KA | -.138 | .068 | -1.794 | -2.049 | .045 |
| | DPR.KA | -.082 | .023 | -2.336 | -3.530 | .001 |

a. Dependent Variable: DTA