

**LAMPIRAN 1:**

**DAFTAR NAMA**

**PERUSAHAAN MANUFAKTUR**



## DAFTAR NAMA PERUSAHAAN MANUFAKTUR

No	Nama Perusahaan	Kode
<b>FOOD AND BEVERAGES</b>		
1	PT Ades Alfindo Putrasetia Tbk	ADES
2	PT Aqua Golden Mississippi Tbk	AQUA
3	PT Cahaya Kalbar Tbk	CEKA
4	PT Delta Djakarta Tbk	DLTA
5	PT Fast Food Indonesia Tbk	FAST
6	PT Indofood Sukses Makmur Tbk	INDF
7	PT Mayora Indah Tbk	MYOR
8	PT Multi Bintang Indonesia Tbk	MLBI
9	PT Pioneerindo Gourmet International Tbk	PTSP
10	PT Prasadha Aneka Niaga Tbk	PSDN
11	PT Sekar Laut Tbk	SKLT
12	PT Siantar TOP Tbk	STTP
13	PT Sierad Produce Tbk	SIPD
14	PT Sinar Mas Agro Resources and Technology Corporation (SMART) Tbk	SMAR
15	PT Tiga Pilar Sejahtera Tbk	AISA
16	PT Tunas Baru Lampung Tbk	TBLA
17	PT Ultra Jaya Milk Industry and Trading Company Tbk	ULTJ
<b>TOBACCO MANUFACTURERS</b>		
18	PT Alakasa Industrindo Tbk	ALKA
19	PT BAT Indonesia Tbk	BATI
20	PT Bentoel International Investama Tbk	RMBA
21	PT Gudang Garam Tbk	GGRM
22	PT Hanjaya Madala Sampoerna Tbk	HMSP
<b>TEXTILE MILL PRODUCTS</b>		
23	PT Argo Pantex Tbk	ARGO
24	PT Century Textile Industry (Centex) Tbk	CNTX
25	PT Eratex Djaja Limited Tbk	ERTX
26	PT Panasia Filament Inti Tbk	PAFI
27	PT Panasia Indosyntec Tbk	HDTX
28	PT Roda Vivatex Tbk	RDTX
29	PT Sunson Textile Manufacture Tbk	SSTM
30	PT Teijin Indonesia Fiber Corporation (Tifico) Tbk	TFCO
31	PT Textile Manufacturing Company Jaya (Texmaco Jaya) Tbk	TEJA
<b>APPAREL AND OTHER TEXTILE PRODUCTS</b>		
32	PT APAC Citra Centertex Tbk	MYTX
33	PT Daeyu Orchid Indonesia Tbk	DOID

34	PT Ever Shine Textile Industry Tbk	ESTI
35	PT Fortune Mate Indonesia Tbk	FMII
36	PT Hanson Industri Utama Tbk	MYRX
37	PT Indorama Synthetics Tbk	INDR
38	PT Karwell Indonesia Tbk	KARW
39	PT Pan Brothers Tex Tbk	PBRX
40	PT Primarindo Asia Infrastructure Tbk	BIMA
41	PT Ricky Putra Globalindo Tbk	RICY
42	PT Sarasa Nugraha Tbk	SRSN
43	PT Sepatu Bata Tbk	BATA
44	PT Surya Intrindo Makmur Tbk	SIMM
<b>LUMBER AND WOOD PRODUCTS</b>		
45	PT Barito Pacific Timber Tbk	BRPT
46	PT Daya Sakti Unggul Corporation Tbk	DSUC
47	PT Sumalindo Lestasri Jaya Tbk	SULI
48	PT Tirta Mahakam Plywood Industry Tbk	TIRT
<b>PAPER AND ALLIED PRODUCTS</b>		
49	PT Fajar Surya Wisesa Tbk	FASW
50	PT Indah Kiat Pulp & Paper Corporation Tbk	INKP
51	PT Pabrik Kertas Tjiwi Kimia Tbk	TKIM
52	PT Suparma Tbk	SPMA
53	PT Surabaya Agung Industry Pulp Tbk	SAIP
<b>CHEMICAL AND ALLIED PRODUCTS</b>		
54	PT Budi Acid Jaya Tbk	BUDI
55	PT Colorpak Indonesia Tbk	CLPI
56	PT Eterindo Wahanatama Tbk	ETWA
57	PT Lautan Luas Tbk	LTLS
58	PT Polysindo Eka Perkasa Tbk	POLY
59	PT Sorini Corporation Tbk	SOBI
60	PT Unggul Indah Cahaya Tbk	UNIC
<b>ADHESIVE</b>		
61	PT Intan Wijaya Internasional Tbk	INCI
62	PT Resource Alam Indonesia Tbk	KKGI
<b>PLASTICS AND GLASS PRODUCTS</b>		
63	PT Aneka Kemasindo Utama Tbk	AKKU
64	PT Argha Karya Prima Industry Tbk	AKPI
65	PT Asahimas Flat Glass Co Ltd Tbk	AMFG
66	PT Asioplast Industries Tbk	APLI
67	PT Berlina Co Ltd Tbk	BRNA
68	PT Dynaplast Tbk	DYNA
69	PT Fatraplindo Nusa Industri Tbk	FPNI

70	PT Kageo Igar Jaya Tbk	IGAR
71	PT Langgeng Makmur Plastic Industry Ltd Tbk	LMPI
72	PT Lapindo International Tbk	LAPD
73	PT Siwani Makmur Tbk	SIMA
74	PT Trias Sentosa Tbk	TRST
<b>CEMENT</b>		
75	PT Indocement Tunggal Perkasa Tbk	INTP
76	PT Holcim Tbk	SMCB
<b>METAL AND ALLIED PRODUCTS</b>		
77	PT Alumindo Light Metal Industry Tbk	ALMI
78	PT Betonjaya Manuggal Tbk	BTON
79	PT Citra Tubindo Tbk	CTBN
80	PT Indal Alumunium Industry Tbk	INAI
81	PT Jakarta Kyoei Steel Works Ltd Tbk	JKSW
82	PT Jaya Pari Steel Tbk	JPRS
83	PT Lion Mesh Prima Tbk	LMSH
84	PT Lion Metal Works Tbk	LION
85	PT Pelangi Indah Canindo Tbk	PICO
86	PT Tembaga Mulia Semanan Tbk	TBMS
87	PT Tira Austenite Tbk	TIRA
<b>FABRICATED METAL PRODUCTS</b>		
88	PT Kedaung Indah Can Tbk	KICI
89	PT Kedawung Setia Industrial Tbk	KDSI
<b>STONE, CLAY, GLASS, AND CONCRETE PRODUCTS</b>		
90	PT Arwana Citra Mulia Tbk	ARNA
91	PT Intikeramik Alamasri Industry Tbk	IKAI
92	PT Mulia Industrindo Tbk	MLIA
93	PT Surya Toto Indonesia Tbk	TOTO
<b>CABLE</b>		
94	PT GT Kabel Indonesia Tbk	KBLI
95	PT Jembo Cable Company Tbk	JECC
96	PT Kabelindo Murni Tbk	KBLM
97	PT Sumi Indo Kabel Tbk	IKBI
98	PT Supreme Cable Manufacturing Corporation (Suraco) Tbk	SCCO
99	PT Voksel Electric Tbk	VOKS
<b>ELECTRONIC AND OFFICE EQUIPMENT</b>		
100	PT Astra Graphia Tbk	ASGR
101	PT Metrodata Electronics Tbk	MTDL
102	PT Multipolar Corporation Tbk	MLPL
<b>AUTOMOTIVE AND ALLIED PRODUCTS</b>		
103	PT Astra International Tbk	ASII

104	PT Astra Otoparts Tbk	AUTO
105	PT Branta Mulia Tbk	BRAM
106	PT Gajah Tunggal Tbk	GJTL
107	PT Goodyear Indonesia Tbk	GDYR
108	PT GT Petrochem Industries Tbk	ADMG
109	PT Hexindo Adiperkasa Tbk	HEXA
110	PT Indomobil Sukses International Tbk	IMAS
111	PT Indospring Tbk	INDS
112	PT Intraco Penta Tbk	INTA
113	PT Multi Prima Sejahtera Tbk	LPIN
114	PT Nipress Tbk	NIPS
115	PT Prima Alloy Steel Tbk	PRAS
116	PT Sanex Qianjiang Motor International Tbk	SQMI
117	PT Selamat Sempurna Tbk	SMSM
118	PT Sugi Samapersada Tbk	SUGI
119	PT Tunas Ridean Tbk	TURI
120	PT United Tractors Tbk	UNTR
<b>PHOTOGRAPHIC EQUIPMENT</b>		
121	PT Inter Delta Tbk	INTD
122	PT Modern Photo Film Company Tbk	MDRN
123	PT Perdana Bangun Pusaka Tbk	KONI
<b>PHARMAEUTICALS</b>		
124	PT Bristol-Myers Squibb Indonesia Tbk	SQBI
125	PT Darya-Varia Laboratoria Tbk	DVLA
126	PT Indofarma (Persero) Tbk	INAF
127	PT Kalbe Farma Tbk	KLBF
128	PT Kimia Farma (Persero) Tbk	KAEF
129	PT Merck Tbk	MERK
130	PT Pyridam Farma Tbk	PYFA
131	PT Schering Plough Indonesia Tbk	SCPI
132	PT Tempo Scan Pacific Tbk	TSPC
<b>CONSUMER GOODS</b>		
133	PT Mandom Indonesia Tbk	TCID
134	PT Mustika Ratu Tbk	MRAT
135	PT Unilever Indonesia Tbk	UNVR

**LAMPIRAN 2:**

**DAFTAR PER VARIABEL**

**DARI TAHUN 2003 - 2006**



### DATA PER VARIABEL TAHUN 2003

NO	KODE	LABA	DKL	TPL	DTPL	QL	DQL	LD	AKB
1	AMFG	-0.2099	0	26-Mar-2004	1	0.0160	1	0.3958	-0.3527
2	APLI	-1.0233	0	29-Mar-2004	1	-0.1943	1	0.0229	-8.4740
3	AQUA	-0.0611	0	31-Mar-2004	0	0.1978	0	0.2646	-0.3699
4	ASII	0.2159	1	31-Mar-2004	0	-0.3600	1	1.3436	-1.1058
5	BRAM	-0.3253	0	27-Feb-2004	1	-0.1144	1	0.1936	-0.2369
6	BUDI	-0.3197	0	31-Mar-2004	0	-0.3120	1	-0.1955	-9.2771
7	CTBN	0.2060	1	30-Mar-2004	0	0.8057	0	-0.1170	1.0010
8	DVLA	-0.2920	0	31-Mar-2004	0	-0.6410	1	-0.3540	-0.4984
9	DYNA	0.1637	1	31-Mar-2004	0	0.0390	0	0.2433	-4.5819
10	FASW	-0.6740	0	30-Mar-2004	0	-0.0675	1	-0.2315	-0.8513
11	GDYR	-0.0207	0	31-Mar-2004	0	-0.0357	1	0.0384	-10.5410
12	GGRM	-0.1189	0	30-Mar-2004	0	0.0497	0	0.1467	-1.2257
13	HDTX	-1.2875	0	31-Mar-2004	0	-29.0416	1	0.0325	3.5663
14	HMSP	-0.1581	0	27-Mar-2004	1	-0.1259	1	0.1345	2.4340
15	IGAR	1.3039	1	31-Mar-2004	0	0.1663	0	0.3642	-2.0208
16	INCI	0.6149	1	31-Mar-2004	0	0.3711	0	0.1261	-7.2521
17	INDF	-0.2481	0	1-Mar-2004	1	0.1091	0	0.1121	-0.6981
18	INTP	-0.3561	0	24-Mar-2004	1	-0.1224	1	0.8127	0.7751
19	JECC	-0.9308	0	31-Mar-2004	0	0.0457	0	-0.0071	-0.9923
20	KAEF	0.2124	1	30-Mar-2004	0	0.1305	0	0.4136	-1.8152

21	KLBF	0.2096	1	31-Mar-2004	0	0.3021	0	4.8119	-0.5466
22	LMPI	-0.3982	0	31-Mar-2004	0	-0.0962	1	0.1612	1.4344
23	LTLS	-0.6068	0	31-Mar-2004	0	0.2558	0	0.0190	-1.3346
24	MERK	0.3514	1	29-Mar-2004	1	0.4055	0	0.0950	-1.3536
25	MLBI	0.0608	1	30-Mar-2004	0	-0.0547	1	-0.0563	-0.7485
26	MLIA	-1.5378	0	30-Mar-2004	0	-1.4145	1	0.0891	-2.0055
27	MLPL	-0.9220	0	31-Mar-2004	0	-0.1523	1	-0.1344	-0.2802
28	MTDL	-1.0221	0	31-Mar-2004	0	-0.2849	1	0.0101	-1.0424
29	PBRX	-0.6392	0	30-Mar-2004	0	-0.3503	1	-0.0318	1.4591
30	PRAS	-0.4784	0	30-Mar-2004	0	1.7201	0	2.6369	-3.3581
31	SKLT	-0.7463	0	31-Mar-2004	0	-0.5089	1	-0.0283	-0.9137
32	SMCB	-0.6535	0	24-Mar-2004	1	-0.0647	1	-0.0241	2.0278
33	SMSM	0.1909	1	31-Mar-2004	0	-0.0231	1	0.0445	-1.4305
34	SPMA	-1.1955	0	25-Mar-2004	1	1.1747	0	-0.0391	-5.2725
35	SSTM	-0.6199	0	31-Mar-2004	0	-0.1923	1	0.2028	-1.4422
36	STTP	0.0303	1	31-Mar-2004	0	0.0635	0	0.2286	-1.3290
37	TBLA	-0.3922	0	31-Mar-2004	0	-0.0677	1	0.1478	-0.9823
38	TCID	0.0755	1	15-Mar-2004	1	0.0946	0	0.2164	0.5037
39	TFCO	0.6159	1	30-Mar-2004	0	0.0207	1	-1.3935	-0.3816
40	TIRT	-0.4391	0	31-Mar-2004	0	-0.0979	1	0.1002	-1.9163
41	TRST	-0.2279	0	31-Mar-2004	0	0.0753	0	0.4009	-0.2445
42	TURI	0.1174	1	31-Mar-2004	0	0.4071	0	0.1771	1.4436
43	UNIC	-0.1763	0	30-Mar-2004	0	0.5992	0	0.2319	2.0856



44	UNTR	0.1397	1	26-Mar-2004	1	-0.1320	1	0.8238	-10.1262
45	UNVR	0.3255	1	26-Mar-2004	1	0.3394	0	0.0394	2.4950
46	VOKS	-2.4131	0	31-Mar-2004	0	-0.4412	1	0.0784	-2.8075



## DATA PER VARIABEL TAHUN 2004

NO	KODE	LABA	DKL	TPL	DTPL	QL	DQL	LD	AKB
1	ALMI	0.3506	1	16-Jan-2005	1	-0.1018	1	-0.4194	-1.3103
2	ASII	0.2225	1	22-Mar-2005	1	0.3055	0	0.5859	-0.4976
3	BATI	-1.3546	0	17-Mar-2005	1	-0.2012	1	-5.4644	-3.2885
4	BRNA	0.7988	1	31-Mar-2005	0	0.5237	0	0.0567	-2.2103
5	BRPT	-1.6746	0	23-Feb-2005	1	-0.3473	1	0.0572	-1.2536
6	CNTX	3.6800	1	31-Jan-2005	1	-0.0711	1	-0.0353	-0.8713
7	CTBN	-0.1342	0	31-Mar-2005	0	0.4439	0	-0.1758	-4.2000
8	DVLA	0.0736	1	29-Mar-2005	1	0.0927	0	-0.5381	0.3074
9	DYNA	-0.1269	0	31-Mar-2005	0	-0.1495	1	0.1270	-1.4713
10	FASW	-1.1713	0	30-Mar-2005	0	-0.0305	1	0.0017	0.5665
11	HDTX	-0.4341	0	21-Mar-2005	1	24.1857	0	0.0178	-0.8844
12	HMSP	0.4158	1	29-Mar-2005	1	0.0458	0	-0.2034	-0.2984
13	IKBI	-1.7573	0	31-Mar-2005	0	1.0852	0	4.1800	-1.4712
14	INAI	-1.0584	0	16-Jan-2005	1	0.5455	0	-0.0965	-6.6982
15	INCI	0.4772	1	31-Mar-2005	0	0.0620	0	0.1000	-3.2743
16	INTA	0.2530	1	30-Mar-2005	0	0.8891	0	0.0627	-0.5107
17	JPRS	4.1965	1	31-Mar-2005	0	1.0473	0	-6.6109	-8.4200
18	KARW	-1.0186	0	31-Mar-2005	0	-0.0176	1	0.0162	-8.9731
19	KBLM	-0.4451	0	31-Mar-2005	0	-0.0747	1	0.0760	-2.1165
20	MERK	0.1316	1	28-Mar-2005	1	0.3881	0	-0.0464	8.7095

21	MTDL	13.6086	1	31-Mar-2005	0	0.3294	0	0.1337	10.0996
22	PAFI	0.3979	1	21-Mar-2005	1	0.1343	0	0.3044	-0.7654
23	PBRX	0.4690	1	31-Mar-2005	0	0.8512	0	0.2250	-0.9291
24	RDTX	0.7347	1	31-Mar-2005	0	-0.1306	1	0.0890	-2.1588
25	SAIP	0.1091	1	31-Mar-2005	0	-0.0333	1	0.0355	4.9716
26	SCPI	-1.1389	0	31-Mar-2005	0	-0.1804	1	0.2274	-6.9570
27	SIMA	-1.0716	0	31-Mar-2005	0	-0.0314	1	-0.1795	14.3328
28	SPMA	-6.6654	0	10-Mar-2005	1	0.0640	0	0.2307	-1.8871
29	SUGI	0.1718	1	29-Mar-2005	1	-0.2091	1	0.3488	-1.2999
30	TCID	0.3200	1	9-Mar-2005	1	0.6759	0	0.2510	-2.5433
31	TOTO	-0.1832	0	25-Jan-2005	1	0.1612	0	0.2032	7.9472
32	TURI	0.8594	1	30-Mar-2005	0	-0.1813	1	0.3723	-1.2131
33	UNIC	1.3578	1	31-Mar-2005	0	0.3311	0	0.4737	-1.8871
34	UNTR	2.2096	1	21-Mar-2005	1	1.0577	0	1.3747	-1.0238
35	UNVR	0.1324	1	16-Mar-2005	1	0.3125	0	-0.0834	0.2623

## DATA PER VARIABEL TAHUN 2005

NO	KODE	LABA	DKL	TPL	DTPL	QL	DQL	LD	AKB
1	ADMG	-0.9085	0	31-Mar-2006	0	0.0970	0	-0.0385	-1.8401
2	AMFG	0.0279	1	29-Mar-2006	1	0.3086	0	0.2640	-2.7195
3	AQUA	-0.2978	0	29-Mar-2006	1	0.3225	0	0.1539	-0.2397
4	ASGR	-0.0339	0	31-Mar-2006	0	-0.0088	1	-0.3326	-2.6220
5	ASII	0.0096	1	24-Mar-2006	1	0.0986	0	0.3402	18.0723
6	BIMA	-0.5797	0	31-Mar-2006	0	0.0641	0	0.0529	-1.1831
7	BRAM	1.8169	1	22-Mar-2006	1	0.2200	0	0.2444	-2.2541
8	BRNA	-0.7929	0	31-Mar-2006	0	-0.0343	1	-0.0012	-1.6108
9	BTON	-0.2509	0	29-Mar-2006	1	0.4588	0	0.3885	-0.6918
10	CEKA	-0.0692	0	24-Mar-2006	1	-0.8348	1	0.5196	-5.8641
11	CLPI	0.2126	1	31-Mar-2006	0	1.1779	0	0.3400	-1.5418
12	CTBN	4.0697	1	31-Mar-2006	0	1.0124	0	1.2607	-1.3265
13	DLTA	0.4572	1	31-Mar-2006	0	0.2722	0	0.1586	-0.7612
14	DSUC	7.5494	1	31-Mar-2006	0	-2.5709	1	1.5241	-0.7146
15	DVLA	0.4370	1	27-Mar-2006	1	-0.6868	1	-1.8303	2.4651
16	ESTI	-0.3681	0	31-Mar-2006	0	-0.1884	1	-0.0891	-2.2336
17	FASW	0.2438	1	31-Mar-2006	0	-0.0345	1	-0.0331	-1.9178
18	FMII	-0.9216	0	31-Mar-2006	0	-1.2883	1	0.0780	-2.8777
19	FPNI	0.9609	1	29-Mar-2006	1	-0.0377	1	-3.2173	-3.3196
20	GDYR	-1.2901	0	31-Mar-2006	0	0.2329	0	-0.0687	3.2053
21	GGRM	0.0555	1	29-Mar-2006	1	0.0238	0	0.0838	-1.9466
22	GJTL	-0.2746	0	31-Mar-	0	-0.3203	1	2.6711	-4.3024

				2006					
23	HEXA	0.0695	1	31-Mar-2006	0	0.6650	0	0.3380	0.4172
24	HMSP	0.1964	1	27-Mar-2006	1	0.7763	0	-0.0812	-2.9870
25	IKBI	2.2361	1	29-Mar-2006	1	1.0145	0	2.3432	-2.4132
26	INAI	-9.9597	0	31-Mar-2006	0	-0.1324	1	0.9228	0.6331
27	INCI	-0.0201	0	29-Mar-2006	1	0.5074	0	0.1138	-1.6943
28	INDF	-0.6795	0	31-Mar-2006	0	0.2176	0	-0.0068	1.8366
29	INDR	-0.5784	0	31-Mar-2006	0	0.1280	0	0.0117	-1.0398
30	INTA	2.3083	1	28-Mar-2006	1	0.2836	0	0.1147	-2.4209
31	INTD	-8.1636	0	31-Mar-2006	0	0.0891	0	0.0287	6.4316
32	JPRS	-0.4545	0	29-Mar-2006	1	0.1009	0	0.6427	9.1629
33	KAEF	-0.3206	0	27-Mar-2006	1	-0.0945	1	0.1751	-0.8360
34	KBLI	-1.2579	0	31-Mar-2006	0	1.3623	0	-0.0333	4.3322
35	LAPD	-4.0705	0	31-Mar-2006	0	-0.6488	1	4.6446	-0.0952
36	LMSH	-0.2540	0	29-Mar-2006	1	0.3756	0	0.4825	-9.9504
37	MERK	0.0081	1	28-Mar-2006	1	0.1455	0	0.2336	-1.1762
38	MLIA	0.2291	1	31-Mar-2006	0	-0.3843	1	0.2927	0.9116
39	MLPL	1.6254	1	27-Mar-2006	1	2.8943	0	-3.6026	-2.5575
40	MRAT	-0.3529	0	31-Mar-2006	0	-0.1339	1	0.0550	-0.9860
41	MYOR	-0.4627	0	31-Mar-2006	0	0.2348	0	0.0631	-1.4204
42	PICO	-1.3722	0	31-Mar-2006	0	0.2985	0	-1.0000	-1.0000
43	PRAS	-0.6162	0	27-Mar-2006	1	-0.5261	1	0.1687	-1.0112
44	PTSP	-1.2225	0	31-Mar-2006	0	0.3412	0	-0.0392	-0.8985
45	PYFA	-0.0721	0	27-Mar-	1	-0.0467	1	0.2022	-2.3588

				2006					
46	RDTX	0.8240	1	31-Mar-2006	0	-0.2652	1	0.1729	-1.0501
47	RICY	0.3717	1	31-Mar-2006	0	0.2585	0	-0.3425	-0.9789
48	SAIP	9.1140	1	31-Mar-2006	0	-0.2836	1	0.5298	-1.0248
49	SIMA	0.0516	1	24-Mar-2006	1	0.0905	0	-0.2301	-0.0198
50	SIMM	0.4246	1	31-Mar-2006	0	-0.2008	1	0.4613	0.2969
51	SMAR	-3.8177	0	27-Mar-2006	1	-0.0018	1	-0.3959	0.2763
52	SMCB	-0.3734	0	27-Mar-2006	1	-0.0609	1	0.0441	-0.0231
53	SPMA	-1.1281	0	28-Mar-2006	1	-0.3660	1	-1.0240	-0.6336
54	SQMI	-8.0571	0	28-Mar-2006	1	-0.4235	1	4.2095	-1.9905
55	SRSN	-1.4535	0	31-Mar-2006	0	-0.5114	1	-0.1003	-2.8471
56	STTP	-0.6281	0	31-Mar-2006	0	-0.1933	1	0.0575	-1.8153
57	SUGI	-6.5935	0	29-Mar-2006	1	-0.3080	1	-1.8319	-0.5252
58	SULI	-1.0063	0	31-Mar-2006	0	-0.0065	1	-0.0007	-1.8194
59	TBMS	3.4361	1	31-Mar-2006	0	1.6328	0	-0.4012	-1.5744
60	TCID	0.1257	1	13-Mar-2006	1	0.0650	0	0.2243	-0.8170
61	UNVR	-0.0190	0	31-Mar-2006	0	0.2749	0	-0.0671	-0.7751

## DATA PER VARIABEL TAHUN 2006

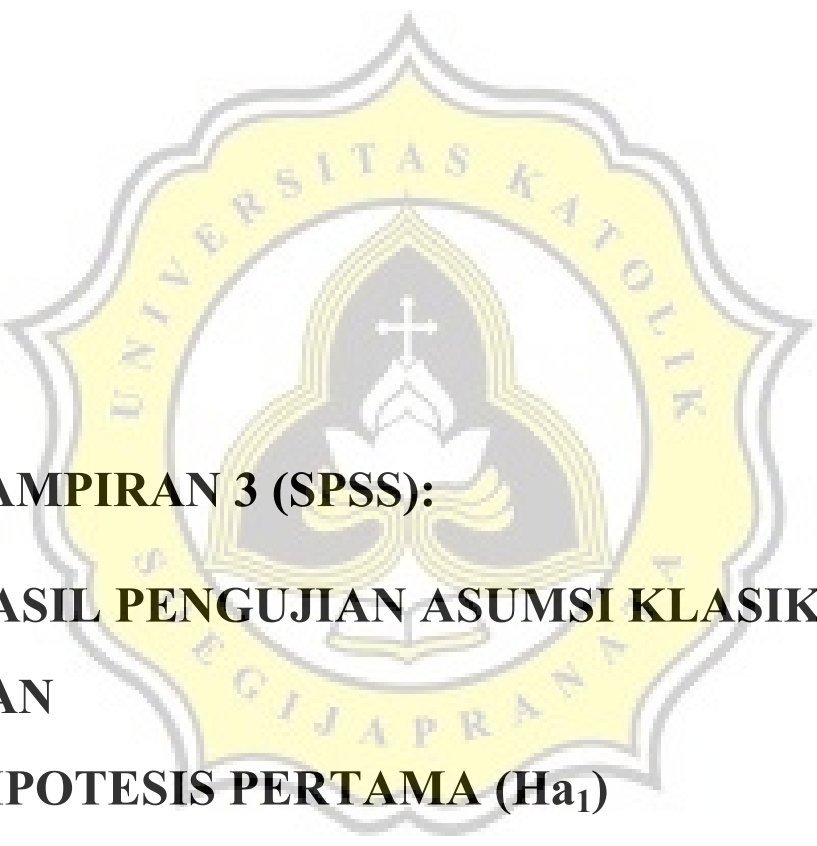
NO	KODE	LABA	DKL	TPL	DTPL	QL	DQL	LD	AKB
1	ADMG	-7.3659	0	30-Mar-2007	0	-0.3438	1	0.2549	5.9112
2	AISA	2.7562	1	30-Mar-2007	0	0.4865	0	-	1.0688
3	AMFG	-1.0810	0	23-Mar-2007	1	-0.2806	1	-	0.8822
4	APLI	-1.0153	0	31-Mar-2007	0	-0.5654	1	-	9.4882
5	ASGR	0.5406	1	26-Feb-2007	1	-0.0511	1	0.1193	0.6136
6	ASII	-0.3198	0	28-Mar-2007	1	-0.1973	1	0.1105	0.3939
7	AUTO	0.0109	1	28-Feb-2007	1	-0.2780	1	0.1489	1.3463
8	BATA	-0.1963	0	30-Mar-2007	0	0.0251	0	0.0856	0.7759
9	BUDI	8.0653	1	30-Mar-2007	0	0.1912	0	-	0.6255
10	CTBN	2.1321	1	30-Mar-2007	0	1.8671	0	1.8143	11.9251
11	DVLA	-0.2664	0	28-Mar-2007	1	0.7688	0	0.6686	1.0121
12	DYNA	-1.3240	0	30-Mar-2007	0	-0.0881	1	-	0.4906
13	FASW	16.4550	1	29-Mar-2007	1	-0.0107	1	-	-0.8021
14	FPNI	-0.4392	0	30-Mar-2007	0	-0.3899	1	0.8137	0.9111
15	GGRM	-0.4667	0	30-Mar-2007	0	0.0424	0	0.0038	0.8440
16	HEXA	-0.5967	0	30-Mar-2007	0	-0.3266	1	0.0032	-0.0116
17	HMSP	0.4815	1	27-Mar-2007	1	0.5467	0	0.3165	1.1417
18	IKAI	-0.5969	0	30-Mar-2007	0	-0.2614	1	-	-18.6941
19	IKBI	0.8684	1	30-Mar-2007	0	1.1751	0	1.1317	-8.5029
20	INAF	0.5884	1	29-Mar-2007	1	0.5977	0	-	-1.0102
21	INAI	-1.6036	0	30-Mar-2007	0	0.3395	0	-	-0.7818
22	INTA	-0.6074	0	30-Mar-2007	0	-0.1133	1	-	0.7558

				2007				0.0006	
23	INTD	-1.3499	0	30-Mar-2007	0	0.0255	0	0.0098	0.7745
24	INTP	-0.1986	0	22-Mar-2007	1	0.0143	1	0.4785	-1.3855
25	JKSW	-0.4762	0	30-Mar-2007	0	0.1142	0	0.0127	0.2184
26	JPRS	-0.2138	0	29-Mar-2007	1	-0.2654	1	0.1698	-0.0315
27	KAEF	-0.1673	0	20-Mar-2007	1	0.3141	0	0.1319	-1.9941
28	KBLI	0.9674	1	29-Mar-2007	1	0.6810	0	0.0678	1.0881
29	KICI	0.4384	1	30-Mar-2007	0	-0.2546	1	1.4270	-0.9895
30	LMSH	-0.3506	0	30-Mar-2007	0	-0.6865	1	0.1996	-0.6475
31	MERK	0.4998	1	26-Mar-2007	1	0.4912	0	0.3967	19.6373
32	MLBI	-0.1544	0	30-Mar-2007	0	-0.1428	1	0.1436	1.0886
33	MLIA	-0.3570	0	30-Mar-2007	0	-0.7741	1	0.1456	0.8489
34	MRAT	0.0689	1	30-Mar-2007	0	0.0676	0	0.0725	-12.4714
35	MTDL	0.2740	1	30-Mar-2007	0	-0.1623	0	0.1463	5.9226
36	PTSP	-1.3973	0	30-Mar-2007	0	-0.2500	1	0.0162	-1.1348
37	RMBA	0.3452	1	30-Mar-2007	0	0.5497	0	0.2352	-1.5898
38	SCPI	1.8839	1	30-Mar-2007	0	-0.1632	1	0.9380	-0.1615
39	SIMM	-0.2876	0	30-Mar-2007	0	0.2668	0	0.2249	0.3639
40	SMAR	1.0644	1	26-Mar-2007	1	-0.0487	1	1.3528	0.6324
41	SMCB	-1.5267	0	20-Mar-2007	1	-0.1650	1	0.0222	0.0706
42	SMSM	0.1004	1	30-Mar-2007	0	-0.0657	1	0.2171	0.0507
43	SPMA	1.8583	1	29-Mar-2007	1	0.2773	0	2.8583	0.5208
44	SQMI	0.5492	1	30-Mar-2007	0	-0.1665	1	1.2518	1.0251
45	SRSN	0.0266	1	23-Mar-	1	0.1046	0	-	0.6565



				2007				0.1076	
46	STTP	0.3563	1	28-Mar-2007	1	-0.2481	1	0.0737	3.7841
47	TURI	-0.8444	0	30-Mar-2007	0	-0.3467	1	0.0080	0.2131
48	ULTJ	2.2537	1	27-Mar-2007	1	-0.0756	1	0.0022	0.7514
49	UNTR	-0.1145	0	1-Mar-2007	1	-0.2205	1	0.1775	-0.6596
50	UNVR	0.1951	1	29-Mar-2007	1	0.2517	0	0.1138	-3.0765
51	VOKS	0.3267	1	30-Mar-2007	0	0.3320	0	0.1496	0.4615





**LAMPIRAN 3 (SPSS):**  
**HASIL PENGUJIAN ASUMSI KLASIK**  
**DAN**  
**HIPOTESIS PERTAMA ( $H_{a1}$ )**

## I. HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS PERTAMA

### A. UJI ASUMSI KLASIK

#### UJI NORMALITAS (SEBELUM DATA NORMAL)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	204	100.0%	0	.0%	204	100.0%

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	151	.07690
		2	71	.07580
		3	50	.07307
		4	157	.06784
		5	113	.06419
	Lowest	1	63	-.09898
		2	143	-.06970
		3	44	-.06512
		4	177	-.06328
		5	48	-.05440

Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.072	204	.012	.981	204	.007

a. Lilliefors Significance Correction

#### UJI NORMALITAS (SETELAH DATA NORMAL)

### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.062	193	.067	.983	193	.020

a. Lilliefors Significance Correction

### UJI MULTIKOLINEARITAS

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.012	.002		-6.633	.000		
	LABA	.002	.001	.220	3.110	.002	1.000	1.000

a. Dependent Variable: CAR

### UJI HETEROKEDASTISITAS

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.019	.001		16.822	.000
	LABA	.000	.000	-.021	-.285	.776

a. Dependent Variable: ABS\_RES1

### UJI AUTOKORELASI

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.220 <sup>a</sup>	.048	.043	.02444	2.042

a. Predictors: (Constant), LABA

b. Dependent Variable: CAR

## B. UJI REGRESI

### STATISTIK DESKRIPTIF

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	193	-.11	.04	-.0117	.02499
LABA	193	-9.96	16.45	-.0155	2.55238
Valid N (listwise)	193				

## REGRESI

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.220 <sup>a</sup>	.048	.043	.02444	2.042

a. Predictors: (Constant), LABA

b. Dependent Variable: CAR

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.006	1	.006	9.670	.002 <sup>a</sup>
	Residual	.114	191	.001		
	Total	.120	192			

a. Predictors: (Constant), LABA

b. Dependent Variable: CAR

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.012	.002		-6.633	.000		
	LABA	.002	.001	.220	3.110	.002	1.000	1.000

a. Dependent Variable: CAR

**LAMPIRAN 4 (SPSS):**

**HASIL PENGUJIAN ASUMSI KLASIK**

**DAN**

**HIPOTESIS KEDUA ( $H_{a2}$ )**



## II. HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS KEDUA

### A. UJI ASUMSI KLASIK

#### UJI NORMALITAS (SEBELUM DATA NORMAL)

##### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	204	100.0%	0	.0%	204	100.0%

##### Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	71	.07127
		2	151	.06892
		3	19	.06832
		4	157	.06604
		5	113	.06540
	Lowest	1	63	-.09476
		2	143	-.07698
		3	44	-.06593
		4	177	-.06507
		5	201	-.05532

##### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.073	204	.010	.980	204	.005

a. Lilliefors Significance Correction

#### UJI NORMALITAS (SETELAH DATA NORMAL)

##### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.058	193	.200*	.980	193	.008

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

a. Lilliefors Significance Correction

#### UJI MULTIKOLINEARITAS

**Coefficients<sup>3</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.015	.004		-4.196	.000		
	LABA	.002	.001	.178	2.259	.025	.768	1.303
	DKL	.003	.004	.061	.739	.461	.700	1.428
	DTPL	.010	.004	.193	2.758	.006	.978	1.022
	DQL	-.004	.004	-.075	-1.031	.304	.910	1.099

a. Dependent Variable: CAR

**UJI HETEROKEDASTISITAS**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.016	.002		6.853	.000
	LABA	.000	.000	-.076	-.916	.361
	DKL	.002	.003	.077	.888	.376
	DTPL	.002	.002	.051	.694	.489
	DQL	.001	.002	.033	.432	.666

a. Dependent Variable: ABS\_RES2

**UJI AUTOKORELASI**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.318 <sup>a</sup>	.101	.082	.02394	2.058

a. Predictors: (Constant), DQL, DTPL, LABA, DKL

b. Dependent Variable: CAR

**B. UJI REGRESI**

**STATISTIK DESKRIPTIF**

**DKL**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	106	54.9	54.9	54.9
	1.00	87	45.1	45.1	100.0
Total		193	100.0	100.0	



**DTPL**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	116	60.1	60.1	60.1
	1.00	77	39.9	39.9	100.0
Total		193	100.0	100.0	

**DQL**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	97	50.3	50.3	50.3
	1.00	96	49.7	49.7	100.0
Total		193	100.0	100.0	

**REGRESI**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.318 <sup>a</sup>	.101	.082	.02394	2.058

a. Predictors: (Constant), DQL, DTPL, LABA, DKL

b. Dependent Variable: CAR

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	4	.003	5.273	.000 <sup>a</sup>
	Residual	.108	188	.001		
	Total	.120	192			

a. Predictors: (Constant), DQL, DTPL, LABA, DKL

b. Dependent Variable: CAR

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.015	.004		-4.196	.000		
	LABA	.002	.001	.178	2.259	.025	.768	1.303
	DKL	.003	.004	.061	.739	.461	.700	1.428
	DTPL	.010	.004	.193	2.758	.006	.978	1.022
	DQL	-.004	.004	-.075	-1.031	.304	.910	1.099

a. Dependent Variable: CAR

**LAMPIRAN 5 (SPSS):**  
**HASIL PENGUJIAN ASUMSI KLASIK**  
**DAN**  
**HIPOTESIS KETIGA ( $H_{a3}$ )**



### III. HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS KETIGA

#### A. UJI ASUMSI KLASIK

##### UJI NORMALITAS (SEBELUM DATA NORMAL)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	204	100.0%	0	.0%	204	100.0%

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	151	.07664
		2	71	.07532
		3	50	.07386
		4	157	.06754
		5	113	.06437
	Lowest	1	63	-.08615
		2	44	-.06547
		3	177	-.06221
		4	143	-.05813
		5	52	-.05724

Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.087	204	.001	.983	204	.013

a. Lilliefors Significance Correction

##### UJI NORMALITAS (SETELAH DATA NORMAL)

Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.062	193	.064	.987	193	.082

a. Lilliefors Significance Correction

##### UJI MULTIKOLINEARITAS

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.011	.002		-6.180	.000		
	LABA	.002	.001	.197	2.791	.006	.983	1.017
	LD	-.004	.002	-.170	-2.414	.017	.979	1.021
	AKB	.000	.000	.065	.933	.352	.995	1.005

a. Dependent Variable: CAR

**UJI HETEROKEDASTISITAS**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.018	.001		16.431	.000
	LABA	-5.3E-005	.000	-.009	-.121	.904
	LD	.000	.001	.034	.460	.646
	AKB	-7.1E-005	.000	-.020	-.271	.786

a. Dependent Variable: ABS\_RES3

**UJI AUTOKORELASI**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.282 <sup>a</sup>	.079	.065	.02416	1.996

a. Predictors: (Constant), AKB, LABA, LD

b. Dependent Variable: CAR

**B. UJI REGRESI**

**STATISTIK DESKRIPTIF**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	193	-.11	.04	-.0117	.02499
LABA	193	-9.96	16.45	-.0155	2.55238
LD	193	-6.61	4.81	.1384	1.13409
AKB	193	-18.69	19.64	-.5602	4.21069
Valid N (listwise)	193				

**REGRESI**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.282 <sup>a</sup>	.079	.065	.02416	1.996

a. Predictors: (Constant), AKB, LABA, LD

b. Dependent Variable: CAR

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.010	3	.003	5.439	.001 <sup>a</sup>
	Residual	.110	189	.001		
	Total	.120	192			

a. Predictors: (Constant), AKB, LABA, LD

b. Dependent Variable: CAR

**Coefficients<sup>b</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.011	.002		-6.180	.000		
	LABA	.002	.001	.197	2.791	.006	.983	1.017
	LD	-.004	.002	-.170	-2.414	.017	.979	1.021
	AKB	.000	.000	.065	.933	.352	.995	1.005

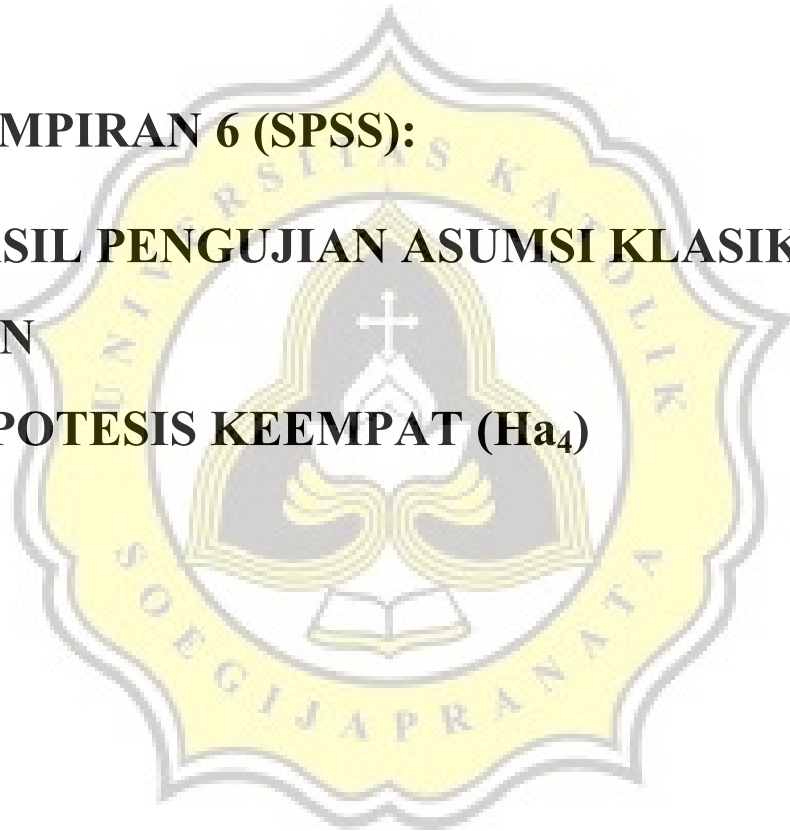
a. Dependent Variable: CAR

**LAMPIRAN 6 (SPSS):**

**HASIL PENGUJIAN ASUMSI KLASIK**

**DAN**

**HIPOTESIS KEEMPAT ( $H_{a4}$ )**



#### IV. HASIL Uji ASUMSI KLASIK DAN Uji HIPOTESIS KEEMPAT

##### A. Uji ASUMSI KLASIK

##### UJI NORMALITAS (SEBELUM DATA NORMAL)

**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	204	100.0%	0	.0%	204	100.0%

**Extreme Values**

			Case Number	Value
Unstandardized Residual	Highest	1	71	.07125
		2	151	.06895
		3	19	.06769
		4	157	.06656
		5	50	.06631
	Lowest	1	63	-.08359
		2	44	-.06648
		3	143	-.06623
		4	177	-.06357
		5	52	-.05779

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.072	204	.013	.983	204	.015

a. Lilliefors Significance Correction

##### UJI NORMALITAS (SETELAH DATA NORMAL)

### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.055	193	.200*	.987	193	.086

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

a. Lilliefors Significance Correction

### UJI MULTIKOLINEARITAS

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.014	.004		-3.928	.000		
	LABA	.002	.001	.154	1.945	.053	.753	1.328
	DKL	.003	.004	.067	.818	.414	.698	1.433
	DTPL	.009	.004	.175	2.517	.013	.966	1.035
	DQL	-.004	.004	-.080	-1.114	.267	.904	1.106
	LD	-.004	.002	-.161	-2.311	.022	.966	1.035
	AKB	.000	.000	.043	.626	.532	.984	1.017

a. Dependent Variable: CAR

### UJI HETEROKEDASTISITAS

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.015	.002		6.716	.000
	LABA	.000	.000	-.049	-.581	.562
	DKL	.002	.003	.065	.747	.456
	DTPL	.001	.002	.044	.589	.557
	DQL	.002	.002	.052	.673	.502
	LD	.001	.001	.051	.681	.497
	AKB	.000	.000	-.030	-.404	.687

a. Dependent Variable: ABS\_RES4

### UJI AUTOKORELASI



### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.356 <sup>a</sup>	.127	.099	.02372	2.024

a. Predictors: (Constant), AKB, LABA, DTPL, DQL, LD, DKL

b. Dependent Variable: CAR

## B. UJI REGRESI

### STATISTIK DESKRIPTIF

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CAR	193	-.11	.04	-.0117	.02499
LABA	193	-9.96	16.45	-.0155	2.55238
LD	193	-6.61	4.81	-.1384	1.13409
AKB	193	-18.69	19.64	-.5602	4.21069
Valid N (listwise)	193				

#### DKL

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid .00	106	54.9	54.9	54.9
1.00	87	45.1	45.1	100.0
Total	193	100.0	100.0	

#### DTPL

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid .00	116	60.1	60.1	60.1
1.00	77	39.9	39.9	100.0
Total	193	100.0	100.0	

#### DQL

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid .00	97	50.3	50.3	50.3
1.00	96	49.7	49.7	100.0
Total	193	100.0	100.0	

## REGRESI

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.356 <sup>a</sup>	.127	.099	.02372	2.024

a. Predictors: (Constant), AKB, LABA, DTPL, DQL, LD, DKL

b. Dependent Variable: CAR

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.015	6	.003	4.509	.000 <sup>a</sup>
	Residual	.105	186	.001		
	Total	.120	192			

a. Predictors: (Constant), AKB, LABA, DTPL, DQL, LD, DKL

b. Dependent Variable: CAR

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.014	.004		-3.928	.000		
	LABA	.002	.001	.154	1.945	.053	.753	1.328
	DKL	.003	.004	.067	.818	.414	.698	1.433
	DTPL	.009	.004	.175	2.517	.013	.966	1.035
	DQL	-.004	.004	-.080	-1.114	.267	.904	1.106
	LD	-.004	.002	-.161	-2.311	.022	.966	1.035
	AKB	.000	.000	.043	.626	.532	.984	1.017

a. Dependent Variable: CAR

## LAMPIRAN 7

Hasil Uji *Z-test* untuk menguji signifikansi perubahan relevansi nilai laba

Hipotesis	$\bar{R}^2 / \bar{R}^2$	F hitung	F tabel	Kesimpulan
Ha <sub>2</sub>	$\bar{R}_{12}^2 - \bar{R}_{11}^2$	1,3935	1,282	Signifikan pada level 10%
Ha <sub>3</sub>	$\bar{R}_{13}^2 - \bar{R}_{11}^2$	0,7395	1,282	Tidak signifikan
Ha <sub>4</sub>	$\bar{R}_{14}^2 - \bar{R}_{11}^2$	1,9854	1,645	Signifikan pada level 5%

