LAMPIRAN 1

INPUT DATA TIAP VARIABEL

TH. 2010

No	Nama PT	Kode	AR (ada)	FPKA	KM	KI	UDK	UDK - IND	KDK
1	Prasidha Aneka Niaga	PSDN	1	4	18,92%	72,10%	6	2	0,33
2	Argo Pantes	ARGO	1	4	2,33%	54,65%	4	2	0,50
3	Sunson Textile Manufactur	SSTM	1	4	7,51%	89,46%	6	2	0,33
4	Unitex	UNTX	1	5	0,02%	69,37%	4	1	0,25
5	AKR Corporindo	AKRA	1	8	0,63%	59,24%	3	1	0,33
6	Berlina	BRNA	1	3	23,36%	51,42%	3	1	0,33
7	Yanaprima Hastapersada	YPAS	1	4	0,35%	89,46%	3	1	0,33
8	Betonjaya Manunggal	BTON	1	11	9,58%	79,87%	2	1	0,50
9	Jaya Pari Steel	JPRS	1	12	15,53%	68,42%	2	1	0,50
10	Lionmesh Prima	LMSH	1	2	25,61%	32,22%	3	1	0,33
11	Lion Metal Works	LION	1	2	0,23%	57,70%	3	1	0,33
12	Intikeramik Alamasri Indus	IKAI	1	4	3,03%	78,74%	2	1	0,50
13	Kabelindo Murni	KBLM	1	4	15,34%	75,61%	4	2	0,50
14	Sumi Indo Kabel	IKBI	1	4	0,09%	93,06%	5	2	0,40
15	Voksel Elektric	VOKS	1	4	0,78%	70,60%	5	1	0,20
16	Metrodata Electronics	MTDL	1	4	10,83%	12,32%	3	1	0,33
17	Multipolar	MLPL	1	3	0,00%	37,62%	4	2	0,50
18	Myoh Technology	MYOH	1	1	6,31%	83,87%	4	2	0,50
19	Sat Nusapersada	PTSN	1	4	70%	22,07%	3	1	0,33
20	Astra International	ASII	1	9	0,04%	50,11%	11	5	0,45
21	Gajah Tunggal	GJTL	1	4	0,08%	59,01%	8	3	0,38
22	Intraco Penta	INTA	1	6	3,53%	82,21%	3	1	0,33
23	Prima Alloy Steel	PRAS	1	4	5,91%	45,60%	3	1	0,33
24	Selamat Sempurna	SMSM	1	4	6,03%	58,13%	3	1	0,33
25	Kalbe Farma	KLBF	1	4	1,47%	56,64%	6	2	0,33
26	Mandom Indonesia	TCID	1	14	0,15%	60,80%	5	2	0,40
			26						

TH. 2011

No	Nama PT	Kode	AR (ada)	FPKA	KM	KI	UDK	UDK - IND	KDK
1	Ultra Jaya Milk Industry da	ULTJ	1	2	17,97%	46,62%	3	1	0,33
2	Gudang Garam	GGRM	1	8	0,85%	75,55%	4	3	0,75
3	Argo Pantes	ARGO	1	4	2,46%	54,65%	4	1	0,25
4	Sunson Textile Manufactur	SSTM	1	4	8,06%	88,90%	6	2	0,33
5	Unitex	UNTX	1	5	0,02%	69,37%	4	1	0,25
6	Indo Acidatama (d/h Saras	SRSN	1	3	0,00%	85,32%	9	3	0,33
7	Pan Brothers Tex	PBRX	1	8	0,42%	54,11%	3	1	0,33
8	Sumalindo Lestari Jaya	SULI	1	7	13,72%	52,80%	5	2	0,40
9	AKR Corporindo	AKRA	1	12	0,87%	59,67%	3	1	0,33
10	Eterindo Wahanatama	ETWA	1	4	0,08%	48,15%	4	1	0,25
11	Asahimas Flat Glass	AMFG	1	14	0,05%	85,04%	6	2	0,33
12	Berlina	BRNA	1	4	21,89%	51,42%	4	2	0,50
13	Langgeng Makmur Industry	LMPI	1	7	0,02%	77,53%	2	1	0,50
14	Yanaprima Hastapersada	YPAS	1	4	0,35%	89,47%	3	1	0,33
15	Betonjaya Manunggal	BTON	1	5	9,58%	81,54%	2	1	0,50
16	Jaya Pari Steel	JPRS	1	12	15,53%	68,40%	2	1	0,50
17	Krakatau Steel (Persero)	KRAS	1	52	0,02%	80%	5	2	0,40
18	Lionmesh Prima	LMSH	1	4	25,61%	32,22%	3	1	0,33
19	Lion Metal Works	LION	1	2	0,24%	57,70%	3	1	0,33
20	Kedawung Setia Industrial	KDSI	1	6	0,03%	56%	4	2	0,50
21	Intikeramik Alamasri Indus	IKAI	1	4	3,03%	78,74%	2	1	0,50
22	Mulia Industrindo	MLIA	1	12	0,06%	67,25%	3	1	0,33
23	Kabelindo Murni	KBLM	1	4	8,93%	68,48%	3	1	0,33
24	Sumi Indo Kabel	IKBI	1	4	0,10%	93,06%	5	2	0,40
25	Sat Nusapersada	PTSN	1	4	70%	22,07%	3	1	0,33
26	Astra International	ASII	1	8	0,04%	50,11%	11	5	0,45
27	Gajah Tunggal	GJTL	1	4	0,08%	59,01%	8	3	0,38
28	Indospring	INDS	1	2	2,31%	88,10%	3	1	0,33
29	Intraco Penta	INTA	1	6	3,53%	72,40%	3	1	0,33
30	Prima Alloy Steel	PRAS	1	4	5,91%	45,76%	3	1	0,33
31	Selamat Sempurna	SMSN	1	4	6,03%	58,13%	3	1	0,33
32	Mandom Indonesia	TCID	1	14	0,14%	73,77%	5	2	0,40
			32						

TH. 2012

No	Nama PT	Kode	AR (ada)	FPKA	KM	KI	UDK	UDK - IND	KDK
1	Prasidha Aneka Niaga	PSDN	1	4	1,65%	72,09%	6	2	0,33
2	Sunson Textile Manufactur	SSTM	1	4	8,06%	88,90%	6	2	0,33
3	Tifico Fiber Indonesia (d/h	TFCO	1	4	0,05%	98,85%	3	1	0,33
4	Unitex	UNTX	1	6	0,02%	69,37%	4	1	0,25
5	Indo Acidatama (d/h Saras	SRSN	1	4	12,07%	78%	9	3	0,33
6	Kertas Basuki Rachmat Ind	KBRI	1	8	1,15%	50,38%	3	1	0,33
7	AKR Corporindo	AKRA	1	12	0,52%	59,22%	3	1	0,33
8	Chandra Asri Petrochemica	TPIA	1	4	1,51%	94,93%	7	2	0,29
9	Eterindo Wahanatama	ETWA	1	4	0,08%	48,15%	4	1	0,25
10	Duta Pertiwi Nusantara	DPNS	1	4	12,52%	66,66%	3	1	0,33
11	Asahimas Flat Glass	AMFG	1	15	1%	84,70%	6	2	0,33
12	Gunawan Dianjaya Steel	GDST	1	4	2,04%	97,96%	3	1	0,33
13	Jaya Pari Steel	JPRS	1	12	15,53%	68,40%	2	1	0,50
14	Krakatau Steel (Persero)	KRAS	1	3	0,16%	80%	5	2	0,40
15	Lion Metal Works	LION	1	2	0,24%	71,02%	3	1	0,33
16	Mulia Industrindo	MLIA	1	12	0,06%	67,25%	3	1	0,33
17	Kabelindo Murni	KBLM	1	4	15,34%	74,72%	3	1	0,33
18	Sumi Indo Kabel	IKBI	1	4	0,10%	93,06%	5	2	0,40
19	Metrodata Electronics	MTDL	1	5	15,42%	25,13%	3	1	0,33
20	Multipolar Coporation	MLPL	1	4	1,46%	37,75%	4	2	0,50
21	Sat Nusapersada	PTSN	1	4	66,47%	22,07%	3	1	0,33
22	Astra International	ASII	1	6	0,04%	50,11%	12	5	0,42
23	Astra Otoparts	AUTO	1	6	0,07%	95,65%	9	3	0,33
24	Indo Kordsa (d/h Branta M	BRAM	1	3	27,77%	65,82%	7	3	0,43
25	Intraco Penta	INTA	1	6	3,53%	72,40%	3	1	0,33
26	Multistrada Arah Sarana	MASA	1	4	3,46%	47,73%	5	2	0,40
27	Prima Alloy Steel	PRAS	1	4	5,91%	45,60%	3	1	0,33
28	Selamat Sempurna	SMSM	1	4	6,04%	10,39%	3	1	0,33
29	Perdana Bangun Pusaka	KONI	1	4	5,58%	72,37%	3	1	0,33
30	Merck	MERK	1	2	0,00%	86,65%	3	1	0,33
31	Mandom Indonesia	TCID	1	15	0,14%	72,10%	5	2	0,40
			31						

LAMPIRAN 2

OUTPUT DATA

UJI ASUMSI KLASIK DAN

PENGHITUNGAN MANAJEMEN LABA

UJI ASUMSI KLASIK PENGHITUNGAN MANAJEMEN LABA

UJI NORMALITAS (SEBELUM DATA NORMAL)

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		-9.7358919E-18	.01147039
	95% Confidence Interval for Mean	Lower Bound	-2.2794995E-2	
		Upper Bound	.0227950	
	5% Trimmed Mean		.0048805	
	Median		.0060332	
	Variance		.012	
	Std. Deviation		.10821147	
	Minimum		-.47805	
	Maximum		.30414	
	Range		.78219	
	Interquartile Range		.09055	
	Skewness		-1.125	.255
	Kurtosis		5.126	.506

M-Estimators

	Huber's M-Estimator[a]	Tukey's Biweight[b]	Hampel's M-Estimator[c]	Andrews' Wave[d]
Unstandardized Residual	.0043159	.0042943	.0056681	.0041480

a. The weighting constant is 1.339.

b. The weighting constant is 4.685.

c. The weighting constants are 1.700, 3.400, and 8.500

d. The weighting constant is 1.340*pi.

Percentiles

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average(Definition 1)	Unstandardized Residual	-1.8325599E-1	-9.5288171E-2	-4.3426524E-2	6.0331753E-3	4.7123156E-2	1.2992957E-1	1.7139473E-1
Tukey's Hinges	Unstandardized Residual			-3.7200950E-2	6.0331753E-3	4.6747386E-2		

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	48	.30414
		2	54	.19954
		3	17	.18424
		4	35	.17251
		5	75	.17028
	Lowest	1	55	-.47805
		2	70	-.37072
		3	23	-.20704
		4	8	-.19496
		5	41	-.17156

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.118	89	.004	.905	89	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SETELAH DATA NORMAL)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	87	100.0%	0	.0%	87	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		-1.6624433E-18	.00968460
	95% Confidence Interval for Mean	Lower Bound	-1.9252345E-2	
		Upper Bound	.0192523	
	5% Trimmed Mean		.0032771	
	Median		.0046355	
	Variance		.008	
	Std. Deviation		.09033192	
	Minimum		-.37556	
	Maximum		.19978	
	Range		.57534	
	Interquartile Range		.08607	
	Skewness		-.802	.258
	Kurtosis		3.065	.511

M-Estimators

	Huber's M-Estimator[a]	Tukey's Biweight[b]	Hampel's M-Estimator[c]	Andrews' Wave[d]
Unstandardized Residual	.0031073	.0033212	.0044216	.0030918

a. The weighting constant is 1.339.

b. The weighting constant is 4.685.

c. The weighting constants are 1.700, 3.400, and 8.500

d. The weighting constant is 1.340*pi.

Percentiles

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average(Definition 1)	Unstandardized Residual	-1.747568 2E-1	-8.985120 9E-2	-4.050614 3E-2	4.635535 8E-3	4.556120 3E-2	1.194135 0E-1	1.648074 4E-1
Tukey's Hinges	Unstandardized Residual			-4.013926 7E-2	4.635535 8E-3	4.520400 0E-2		

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	53	.19978
		2	17	.17439
		3	73	.17070
		4	35	.16957
		5	28	.15767
	Lowest	1	68	-.37556
		2	8	-.20711
		3	23	-.20375
		4	41	-.18291
		5	34	-.16252

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.086	87	.161	.942	87	.001

a. Lilliefors Significance Correction

UJI HETEROKEDASTISITAS

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	PPE_TA, DELTAREV_TA[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS_1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.122[a]	.015	-.009	.0640649

a. Predictors: (Constant), PPE_TA, DELTAREV_TA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.005	2	.003	.636	.532[a]
	Residual	.345	84	.004		
	Total	.350	86			

a. Predictors: (Constant), PPE_TA, DELTAREV_TA

b. Dependent Variable: ABS_1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.074	.013		5.841	.000
	DELTAREV_TA	.002	.003	.057	.528	.599
	PPE_TA	-.026	.027	-.105	-.971	.334

a. Dependent Variable: ABS_1

UJI MULTIKOLINEARITAS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.031	.018		1.687	.095		
	DELTAREV_TA	.005	.005	.115	1.093	.278	.998	1.002
	PPE_TA	-.093	.039	-.251	-2.395	.019	.998	1.002

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	.281[a]	.079	.057	.0914010	2.067

a. Predictors: (Constant), PPE_TA, DELTAREV_TA

b. Dependent Variable: TAC_TA

PENGUJIAN PENGHITUNGAN MANAJEMEN LABA

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	PPE_TA, DELTAREV_TA[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAC_TA

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.281[a]	.079	.057	.0914010	2.067

a. Predictors: (Constant), PPE_TA, DELTAREV_TA

b. Dependent Variable: TAC_TA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.060	2	.030	3.595	.032[a]
	Residual	.702	84	.008		
	Total	.762	86			

a. Predictors: (Constant), PPE_TA, DELTAREV_TA

b. Dependent Variable: TAC_TA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.031	.018		1.687	.095		
	DELTAREV_TA	.005	.005	.115	1.093	.278	.998	1.002
	PPE_TA	-.093	.039	-.251	-2.395	.019	.998	1.002

a. Dependent Variable: TAC_TA

LAMPIRAN 3

OUTPUT DATA

UJI ASUMSI KLASIK DAN

PENGUJIAN HIPOTESIS

UJI ASUMSI KLASIK HIPOTESIS

UJI NORMALITAS (SEBELUM DATA NORMAL 87 DATA)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	87	100.0%	0	.0%	87	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00669414
	95% Confidence Interval for Mean	Lower Bound	-1.3307506E-2	
		Upper Bound	.0133075	
	5% Trimmed Mean		-6.0298673E-3	
	Median		-1.9626103E-2	
	Variance		.004	
	Std. Deviation		.06243876	
	Minimum		-.06840	
	Maximum		.31439	
	Range		.38279	
	Interquartile Range		.06156	
	Skewness		2.084	.258
	Kurtosis		6.595	.511

M-Estimators

	Huber's M-Estimator[a]	Tukey's Biweight[b]	Hampel's M-Estimator[c]	Andrews' Wave[d]
Unstandardized Residual	-.0149405	-.0219792	-.0151838	-.0222984

a. The weighting constant is 1.339.

b. The weighting constant is 4.685.

c. The weighting constants are 1.700, 3.400, and 8.500

d. The weighting constant is 1.340*pi.

Percentiles

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average(Definition 1)	Unstandardized Residual	-6.116416E-2	-5.450219E-2	-4.376237E-2	-1.962610E-2	1.779948E-2	9.340326E-2	1.167200E-1
Tukey's Hinges	Unstandardized Residual			-4.329715E-2	-1.962610E-2	1.771544E-2		

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	68	.31439
		2	23	.14669
		3	53	.13932
		4	8	.11990
		5	35	.11194
	Lowest	1	39	-.06840
		2	69	-.06784
		3	18	-.06762
		4	13	-.06310
		5	22	-.05826

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.161	87	.000	.810	87	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SEBELUM DATA NORMAL 77 DATA)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	77	100.0%	0	.0%	77	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00480320
	95% Confidence Interval for Mean	Lower Bound	-9.5664117E-3	
		Upper Bound	.0095664	
	5% Trimmed Mean		-3.1457057E-3	
	Median		-1.2853675E-2	
	Variance		.002	
	Std. Deviation		.04214795	
	Minimum		-.05571	
	Maximum		.12605	
	Range		.18175	
	Interquartile Range		.04916	
	Skewness		1.222	.274
	Kurtosis		.966	.541

M-Estimators

	Huber's M-Estimator[a]	Tukey's Biweight[b]	Hampel's M-Estimator[c]	Andrews' Wave[d]
Unstandardized Residual	-.0082505	-.0131801	-.0085847	-.0132842

a. The weighting constant is 1.339.

b. The weighting constant is 4.685.

c. The weighting constants are 1.700, 3.400, and 8.500

d. The weighting constant is 1.340*pi.

Percentiles

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average(Definition 1)	Unstandardized Residual	-4.6623758E-2	-4.3196433E-2	-2.9057398E-2	-1.2853675E-2	2.0106893E-2	8.4829459E-2	9.5329972E-2
Tukey's Hinges	Unstandardized Residual			-2.8895498E-2	-1.2853675E-2	1.9332689E-2		

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	77	.12605
		2	75	.10357
		3	72	.10117
		4	76	.09468
		5	71	.09359
	Lowest	1	7	-.05571
		2	17	-.05045
		3	1	-.04756
		4	3	-.04652
		5	8	-.04649

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.126	77	.004	.879	77	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SEBELUM DATA NORMAL 67 DATA)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	67	100.0%	0	.0%	67	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00383040
	95% Confidence Interval for Mean	Lower Bound	-7.6476492E-3	
		Upper Bound	.0076476	
	5% Trimmed Mean		-2.4222662E-3	
	Median		-5.6565955E-3	
	Variance		.001	
	Std. Deviation		.03135321	
	Minimum		-.04429	
	Maximum		.09030	
	Range		.13459	
	Interquartile Range		.04104	
	Skewness		1.067	.293
	Kurtosis		.962	.578

M-Estimators

	Huber's M-Estimator[a]	Tukey's Biweight[b]	Hampel's M-Estimator[c]	Andrews' Wave[d]
Unstandardized Residual	-.0050119	-.0069453	-.0044775	-.0069634

a. The weighting constant is 1.339.

b. The weighting constant is 4.685.

c. The weighting constants are 1.700, 3.400, and 8.500

d. The weighting constant is 1.340*pi.

Percentiles

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average(Definition 1)	Unstandardized Residual	-3.8714658E-2	-3.3804299E-2	-2.4306263E-2	-5.6565955E-3	1.6729249E-2	3.8624022E-2	8.0987813E-2
Tukey's Hinges	Unstandardized Residual			-2.3057056E-2	-5.6565955E-3	1.5987874E-2		

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	66	.09030
		2	67	.08358
		3	65	.08355
		4	64	.07714
		5	63	.04190
	Lowest	1	2	-.04429
		2	1	-.04124
		3	3	-.03993
		4	4	-.03689
		5	5	-.03662

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.110	67	.043	.914	67	.000

a. Lilliefors Significance Correction

UJI NORMALITAS (SETELAH DATA NORMAL)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	61	100.0%	0	.0%	61	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.00305839
	95% Confidence Interval for Mean	Lower Bound	-6.1176996E-3	
		Upper Bound	.0061177	
	5% Trimmed Mean		-1.0222094E-3	
	Median		-4.0821403E-3	
	Variance		.001	
	Std. Deviation		.02388682	
	Minimum		-.03959	
	Maximum		.07165	
	Range		.11124	
	Interquartile Range		.03672	
	Skewness		.609	.306
	Kurtosis		-.006	.604

M-Estimators

	Huber's M-Estimator[a]	Tukey's Biweight[b]	Hampel's M-Estimator[c]	Andrews' Wave[d]
Unstandardized Residual	-.0020553	-.0023790	-.0013793	-.0024255

a. The weighting constant is 1.339.

b. The weighting constant is 4.685.

c. The weighting constants are 1.700, 3.400, and 8.500

d. The weighting constant is 1.340*pi.

Percentiles

		Percentiles						
		5	10	25	50	75	90	95
Weighted Average(Definition 1)	Unstandardized Residual	-3.3712397E-2	-2.7682575E-2	-2.0322825E-2	-4.0821403E-3	1.6401707E-2	3.1486979E-2	4.1729033E-2
Tukey's Hinges	Unstandardized Residual			-2.0163258E-2	-4.0821403E-3	1.6199316E-2		

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	24	.07165
		2	14	.04947
		3	11	.04190
		4	44	.04023
		5	30	.03248
	Lowest	1	3	-.03959
		2	54	-.03391
		3	46	-.03373
		4	45	-.03355
		5	13	-.02986

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.097	61	.200*	.962	61	.057

a. Lilliefors Significance Correction

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

UJI HETEROKEDASTISITAS

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	KI, KDK, UDK, FPKA, KM[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS_2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.205[a]	.042	-.045	.0135484

a. Predictors: (Constant), KI, KDK, UDK, FPKA, KM

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	5	.000	.480	.790[a]
	Residual	.010	55	.000		
	Total	.011	60			

a. Predictors: (Constant), KI, KDK, UDK, FPKA, KM

b. Dependent Variable: ABS_2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.007	.011		.609	.545
	FPKA	7.786E-5	.000	.040	.296	.768
	UDK	.000	.001	-.047	-.346	.731
	KDK	.012	.022	.076	.565	.574
	KM	.016	.015	.159	1.009	.317
	KI	.013	.010	.193	1.234	.223

a. Dependent Variable: ABS_2

UJI MULTIKOLINEARITAS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.060	.020		-3.061	.003		
	FPKA	.000	.000	.043	.448	.656	.944	1.059
	UDK	.003	.001	.230	2.387	.020	.942	1.062
	KDK	-.257	.040	-.611	-6.374	.000	.955	1.048
	KM	-.063	.028	-.249	-2.238	.029	.705	1.418
	KI	-.011	.019	-.062	-.559	.579	.711	1.406

a. Dependent Variable: DA

UJI AUTOKORELASI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.720[a]	.518	.474	.0249490	2.206

a. Predictors: (Constant), KI, KDK, UDK, FPKA, KM

b. Dependent Variable: DA

STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	61	.0010	.1573	.047359	.0344119
FPKA	61	2	52	6.28	6.856
UDK	61	2	12	4.57	2.298
KDK	61	.2000	.7500	.361116	.0817103
KM	61	.000005	.700000	.07160025	.135304507
KI	61	.1039	.9885	.655034	.2001048
Valid N (listwise)	61				

PENGUJIAN HIPOTESIS

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	KI, KDK, UDK, FPKA, KM[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: DA

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.720[a]	.518	.474	.0249490	2.206

a. Predictors: (Constant), KI, KDK, UDK, FPKA, KM

b. Dependent Variable: DA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.037	5	.007	11.829	.000[a]
	Residual	.034	55	.001		
	Total	.071	60			

a. Predictors: (Constant), KI, KDK, UDK, FPKA, KM

b. Dependent Variable: DA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.060	.020		-3.061	.003		
	FPKA	.000	.000	.043	.448	.656	.944	1.059
	UDK	.003	.001	.230	2.387	.020	.942	1.062
	KDK	-.257	.040	-.611	-6.374	.000	.955	1.048
	KM	-.063	.028	-.249	-2.238	.029	.705	1.418
	KI	-.011	.019	-.062	-.559	.579	.711	1.406

a. Dependent Variable: DA