

## Lampiran 1 – Daftar Perusahaan

Tabel 1.1

### Perusahaan Klien Pricewaterhouse

No	Nama perusahaan	1995	1996	1997	Total
1	PT. Astra Argo Lestari			✓	1
2	PT. BAT Indonesia	✓	✓	✓	3
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>4</b>

Tabel 1.2

### Perusahaan Klien Coopers and Lybrands

No	Nama perusahaan	1995	1996	1997	Total
1	PT. Berlina	✓	✓	✓	3
2	PT. Duta Pertiwi Nusantara	✓	✓	✓	3
3	PT. Fajar Surya Wisesa	✓	✓	✓	3
4	PT. Gajah Tunggal	✓	✓	✓	3
5	PT. Pania Indonesia Resource		✓	✓	2
6	PT. Indal Alumunium Industry	✓	✓	✓	3
7	PT. Indorama Synthetics	✓	✓	✓	3
8	PT. Intraco Penta	✓	✓	✓	3
9	PT. Jemblo Cable Company	✓	✓	✓	3
10	PT. Japfa Comfeed Indonesia	✓		✓	2
11	PT. Jaya Pari Steel	✓	✓	✓	3
12	PT. Kedaung Indah	✓	✓	✓	3
13	PT. Mulia Industrindo	✓	✓	✓	3
14	PT. Mayora Indah	✓	✓	✓	3

15	PT. Roda Vivatex	✓		✓	2
16	PT. Supreme Cable Manufacturing	✓	✓	✓	3
17	PT. Sekar Laut	✓	✓		2
18	PT. Siantar Top		✓	✓	2
19	PT. Hanson International			✓	1
20	PT. Alumindo Light Metal Industry			✓	1
21	PT. Nipress	✓	✓	✓	3
	<b>Total</b>	<b>17</b>	<b>17</b>	<b>20</b>	<b>54</b>

**Tabel 1.3**

**Perusahaan Klien Pricewaterhouse Coopers**

No	Nama perusahaan	1999	2000	2001	2002	2003	2004	2005	Total
1	PT. Astra Argo Lestari	✓		✓	✓	✓	✓	✓	6
2	PT. BAT Indonesia	✓		✓	✓	✓	✓	✓	6
3	PT. Squibb Indonesia	✓		✓	✓	✓	✓	✓	6
4	PT. Tancho Inonesia	✓		✓			✓		3
5	PT. Astra graphia	✓	✓	✓	✓	✓	✓	✓	7
6	PT. Astra International	✓	✓	✓	✓	✓	✓	✓	7
7	PT. Astra Otoparts	✓	✓						2
8	PT. Darya Varia	✓		✓				✓	3
9	PT. Goodyear Indonesia	✓	✓	✓	✓	✓	✓	✓	7
10	PT. Tunas Ridean	✓	✓	✓	✓	✓	✓	✓	7
11	PT. Unilever	✓	✓	✓	✓	✓	✓	✓	7
	<b>Total</b>	<b>11</b>	<b>7</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>62</b>

## Lampiran 2- Input Data

no	Nama Perusahaan	Tahun	TACT/Tat-1	Del SALT/Tat-1	PPET/Tat-1	DAC-ABS	MERG	UP	LEV	ROA
1	PT BAT Indonesia	1995	-0.049802614	0.489102309	0.604398885	0.06198	0	25.87670193	1.032595019	0.215581563
2	PT Berlina	1995	-0.093483748	0.211613536	0.428512842	0.11372	0	25.0151053	0.468842399	0.110733546
3	Pt Duta Pertiwi Nusantara	1995	0.015245173	0.1414098	0.27448979	0.00463	0	24.87020569	0.433535235	0.069360798
4	PT. Fajar Surya Wisesa	1995	0.141212016	0.131436632	0.804953479	0.14144	0	27.48600774	1.224867638	0.04449599
5	PT. Gajah Tunggal	1995	0.059972356	0.115322362	0.667045227	0.05170	0	21.72996936	1.196897329	0.037560428
6	PT. Indal Aluminium Industry	1995	0.093173103	0.058913484	0.275445415	0.08316	0	25.71329282	0.500531413	0.069298816
7	PT Indorama synthetics	1995	-0.086362697	0.313479458	0.692174275	0.11610	0	28.01281194	1.571935744	0.08213552
8	PT intraco Penta	1995	0.358826459	0.429765484	0.154197486	0.32937	0	25.4998224	1.080771894	0.025792782
9	PT Jemblo Cable Company	1995	0.120369388	0.397225681	0.227926711	0.08020	0	19.21753394	1.132277885	0.044483042
10	PT Japfa Comfeed Indonesia	1995	0.106754356	0.113685532	0.434547592	0.10510	0	27.4780371	1.488356536	0.037618924
11	PT Jaya Pari steel	1995	-0.109472583	0.198602116	0.2534158	0.11991	0	24.66311555	0.158725091	0.057933764
12	PT kedaung Indah	1995	0.100773699	0.097110783	0.632362529	0.10055	0	25.47268077	0.320000208	0.068813114
13	PT Mulia Industrindo	1995	0.024910622	0.152012935	1.270757549	0.03949	0	20.9873638	1.153167704	0.051803428
14	PT Mayora Indah	1995	0.051641632	0.098640235	0.331906543	0.04944	0	27.21902985	0.19977916	0.075879738
15	PT Roda Vivatex	1995	-0.041192752	0.194126618	0.672218287	0.05256	0	26.38479516	0.277484219	0.107890832
16	PT. Supreme Cable Manufacturing	1995	0.34212483	0.193672196	0.303279071	0.34575	0	27.06394389	0.872882904	0.028408227
17	PT sekar Laut	1995	0.037873576	-0.120466395	0.228284663	0.05599	0	25.56944779	1.269874096	0.05116744
18	PT Nipress	1995	0.009923006	-0.046633225	0.656041286	0.029902695	0	24.83526596	0.280305871	0.028337008
19	PT BAT Indonesia	1996	0.185233348	0.448964023	0.628227135	0.145404583	0	26.36045613	1.933359277	0.15812351
20	PT Berlina	1996	-0.087816964	0.106452985	0.700248401	0.093133378	0	25.33146312	0.754788561	0.091204843
21	Pt Duta Pertiwi Nusantara	1996	0.011220181	-0.091494551	0.238556204	0.017682742	0	25.03481553	0.509010322	0.093112956
22	PT. Fajar Surya Wisesa	1996	0.000352786	0.058103042	0.731157521	0.002320975	0	27.75005248	1.914260159	0.003129243
23	PT. Gajah Tunggal	1996	-0.026074657	0.088037879	1.07255812	0.023579839	0	22.31620047	1.181631339	0.027261824
24	PT. Panasia Indonesia Resource	1996	0.00877492	-0.03138114	0.759624471	0.020828114	0	27.71534737	1.554031054	0.024080802
25	PT. Indal Aluminium Industry	1996	0.020742103	0.232938627	0.333163604	0.004036817	0	25.80345443	0.52728169	0.075336243

26	PT Indorama synthetics	1996	0.002781956	0.001415098	0.591562992	0.011019488	0	28.0959943	1.377287951	0.076758488
27	PT intraco Penta	1996	0.117805345	0.638217625	0.196281611	0.043863674	0	25.73124492	1.488346503	0.027597255
28	PT Jemblo Cable Company	1996	-0.141727971	-0.127394843	0.179632798	0.135491074	0	18.991693	0.669798222	0.03780517
29	PT Jaya Pari steel	1996	-0.014722643	0.166525274	0.312018787	0.038441608	0	24.84548965	0.468060301	0.001101136
30	PT kedaung Indah	1996	0.01896613	0.043208586	0.540969017	0.021990124	0	25.52675616	0.332970099	0.051095667
31	PT Mulia Industrindo	1996	0.034051958	0.146986387	1.13789657	0.035687489	0	21.45379973	1.036459907	0.054485432
32	PT Mayora Indah	1996	-0.056474942	0.056710894	0.458856222	0.057373449	0	27.41958901	0.384152525	0.065655254
33	PT. Supreme Cable Manufacturing	1996	-0.127520655	-0.167333381	0.290863103	0.112355487	0	27.13216329	1.097829807	0.003441219
34	PT sekar Laut	1996	-0.047861915	0.114442566	0.380285217	0.042913293	0	26.00745535	2.234402819	0.03668637
35	PT. Siantar Top	1996	-0.019095627	0.378965211	0.701365274	0.049915586	0	25.79689459	0.515322705	0.071492198
36	PT Nipress	1996	0.049512358	0.058364116	0.595103388	0.055442742	0	24.96097323	0.44982403	0.003828355
37	PT. Astra Argo Lestari	1997	0.012764257	0.078622795	1.007048657	0.017760312	0	28.2792384	1.163622297	0.047379645
38	PT BAT Indonesia	1997	0.209877687	0.08661681	0.458355453	0.213433184	0	26.67918092	3.814571698	0.048317488
39	PT Berlina	1997	-0.100257877	-0.022047787	0.507905219	0.094777847	0	25.41271839	0.862945405	0.02328256
40	Pt Duta Pertiwi Nusantara	1997	0.202116732	0.153605299	0.192054995	0.217010772	0	25.2217813	0.644714001	0.116162011
41	PT. Fajar Surya Wisesa	1997	-0.03289716	0.143101777	1.027661478	0.035998957	0	28.14403529	7.052395793	-0.107200111
42	PT. Gajah Tunggal	1997	-0.153225761	0.145564164	1.234066304	0.148417539	0	23.02692761	5.647375286	-0.039743883
43	PT. Panasia Indonesia Resource	1997	-0.169233056	0.103056535	0.787707772	0.16233309	0	28.10198287	6.602555539	-0.132650423
44	PT. Indal Aluminium Industry	1997	-0.031471848	0.217253102	0.439864018	0.04619466	0	26.11941189	1.119745518	0.01592255
45	PT Indorama synthetics	1997	-0.045880822	0.189846971	0.772017944	0.058564099	0	28.54196032	2.311260359	0.038985092
46	PT intraco Penta	1997	0.890131002	0.208342313	0.098551519	0.904634144	0	26.53897972	4.585274741	0.006666845
47	PT Jemblo Cable Company	1997	0.071466849	-0.187972823	0.217900313	0.108428335	0	19.24398657	1.186261908	0.009246994
48	PT Japfa Comfeed Indonesia	1997	0.137120013	0.2660199	1.295433172	0.127580112	0	28.52880076	70.96095541	-0.133558105
49	PT Jaya Pari steel	1997	0.204539429	-0.122301439	0.202918517	0.225931285	0	25.44443911	1.963170616	-0.030072576
50	PT kedaung Indah	1997	-0.116808794	0.106216741	0.46499882	0.123418353	0	25.67842302	0.51821366	0.027801625

51	PT Mulia Industrindo	1997	-0.030799996	0.030740781	1.001945706	0.018283048	0	22.07128806	2.851811758	0.00338847
52	PT Mayora Indah	1997	-0.123617959	0.020589632	0.357902435	0.112857112	0	27.85079563	1.13948385	0.016705375
53	PT Roda Vivatex	1997	-0.105675624	0.048372058	0.678240562	0.103839284	0	26.52173827	0.373245575	0.036498585
54	PT. Supreme Cable Manufacturing	1997	-0.592567539	0.010699033	0.288014544	0.588159046	0	27.30606263	-27.30444294	-0.422260829
55	PT. Siantar Top	1997	0.048562155	0.174502558	0.451615252	0.038899945	0	25.80583911	0.32965872	0.119241058
56	PT. Hanson International	1997	-0.055712581	0.028923501	0.107439578	0.022297723	0	26.90243162	0.286782423	-0.113202123
57	PT. Alumindo Light Metal Industry	1997	0.163950973	0.15424887	0.697158687	0.155023421	0	27.20456338	2.00583081	-0.057068652
58	PT Nipress	1997	-0.049957077	-0.012498575	0.571464062	0.041931655	0	25.14468438	2.163963425	-0.25792496
59	PT. Astra Argo Lestari	1999	-0.016670407	0.039979377	0.867811085	0.013684131	1	28.39072447	0.737516464	0.080879773
60	PT BAT Indonesia	1999	0.05739016	0.194536784	0.23411394	0.030276138	1	27.49718796	7.150948155	0.034489263
61	PT. Squib Indonesia	1999	-0.391992912	0.6157531	0.309589426	0.467108778	1	25.13950626	-5.833592497	-0.051042487
62	PT. Tancho Indonesia	1999	-0.058777124	0.564599236	0.460309143	0.108901775	1	26.2322018	0.663624223	0.183164549
63	PT Astra Graphia	1999	0.03388018	0.031132348	0.190552029	0.027831853	1	27.78794154	5.85831557	0.042915196
64	PT Astra International	1999	-0.103301235	1.711381437	1.091788766	0.30768935	1	30.60486855	8.084303551	0.0760102
65	PT Astra Otoparts	1999	-0.017619616	0.232891103	0.272813965	0.042288918	1	27.97610383	1.799050567	0.112630664
66	PT Darya Varia	1999	-0.12926291	0.18298758	0.229033603	0.14936394	1	26.57353302	0.812811726	0.005207876
67	PT Goodyear Indonesia	1999	0.073963717	0.047168038	0.374140735	0.073610458	1	26.57547812	0.434616013	0.253304963
68	PT Tunas Ridean	1999	0.02230287	0.386193717	0.17438758	0.022731058	1	26.6242448	1.32074196	0.07015969
69	PT. Unilever	1999	-0.333246167	0.831484912	0.361798533	0.425363693	1	28.22760453	0.995665572	0.293520472
70	PT BAT Indonesia	2000	-0.009213065	-0.161365258	0.220073256	0.014055125	1	27.4233399	1.121891701	0.070727883
71	PT Astra Graphia	2000	0.001745985	0.079917501	0.156193122	0.008431313	1	27.46656539	2.936827014	0.023763233
72	PT Astra International	2000	-0.118841618	0.610314771	0.308578713	0.174441275	1	30.94239386	14.05782796	-0.008704709
73	PT Astra Otoparts	2000	-0.065482076	0.383540932	0.302589406	0.098260722	1	28.20074435	1.77433611	0.060150224
74	PT Goodyear Indonesia	2000	-0.10133315	-0.0558929	0.484492429	0.093518674	1	26.72999096	0.617490414	0.091649421
75	PT Tunas Ridean	2000	1.051255196	3.634169219	0.419347517	0.736349737	1	27.40821376	1.811925019	0.118701337

75	PT Tunas Ridean	2000	1.051255196	3.634169219	0.419347517	0.736349737	1	27.40821376	1.811925019	0.118701337
76	PT. Unilever	2000	0.126793597	0.387453852	0.278630919	0.086440079	1	28.44356647	0.580879501	0.360841165
77	PT. Astra Argo Lestari	2001	-0.132563249	0.115886526	0.811186379	0.138301376	1	28.54690176	1.141802757	0.035728649
78	PT BAT Indonesia	2001	-0.219158709	-0.197197175	0.220401838	0.193631075	1	27.31752333	0.802865001	0.155181519
79	PT. Squib Indonesia	2001	0.435171315	0.303991159	0.268979053	0.393468351	1	25.42989609	0.602603178	0.129249969
80	PT. Tancho Indonesia	2001	-0.060627423	0.186117753	0.515887447	0.084905301	1	26.60261219	0.350043112	0.130872662
81	PT Astra Graphia	2001	-0.038320319	0.092838642	0.180088068	0.053725413	1	27.45385054	2.433250839	0.031843247
82	PT Astra International	2001	-0.088868546	0.063990224	0.262541831	0.098092766	1	30.91093733	8.579922441	0.03178014
83	PT Darya Varia	2001	-0.110710523	0.211960113	0.278853385	0.133363185	1	26.66459428	1.326074616	-0.004817845
84	PT Goodyear Indonesia	2001	-0.103453044	0.190525427	0.446043578	0.126396632	1	26.68960251	0.50767773	0.030059934
85	PT Tunas Ridean	2001	-0.370399203	0.359317929	0.235535801	0.36680944	1	27.73808648	2.068857223	0.071345463
86	PT. Unilever	2001	-0.104368184	0.506576259	0.300316777	0.166306349	1	28.61737135	0.547575829	0.330772759
87	PT. Astra Argo Lestari	2002	-0.174826575	0.254465044	0.358861746	0.201822087	1	28.59077279	0.966198804	0.087894976
88	PT BAT Indonesia	2002	0.224073248	-0.034667513	0.218738627	0.230791177	1	27.26924748	0.709515864	0.169691574
89	PT. Squib Indonesia	2002	-0.036674046	0.275115087	0.298093664	0.062352104	1	25.61369637	0.497514621	0.149649179
90	PT Astra Graphia	2002	-0.102559881	0.138255771	0.202912564	0.104104874	1	27.30651029	1.72428478	0.099238658
91	PT Astra International	2002	-0.021270439	0.038816498	0.241623982	0.023164849	1	30.89623095	2.656633522	0.138878136
92	PT Goodyear Indonesia	2002	-0.059306847	-0.076391712	0.435682817	0.045831637	1	26.6779311	0.426581806	0.042678948
93	PT Tunas Ridean	2002	-0.049352789	0.084571795	0.198601626	0.063906922	1	27.73652102	1.640540052	0.066154278
94	PT. Unilever	2002	-0.061393537	0.373810833	0.036642462	0.10902464	1	28.7597917	0.521056587	0.316395702
95	PT. Astra Argo Lestari	2003	-0.173062807	0.092540553	0.355086784	0.179797968	1	28.67617039	0.845092485	0.098691093
96	PT BAT Indonesia	2003	-0.180180633	-0.219210557	0.225354661	0.154553127	1	27.19768726	0.537159868	0.076112372
97	PT. Squib Indonesia	2003	0.057070302	-0.06112434	0.245164095	0.09606957	1	25.82587929	0.423753873	0.171291342
98	PT Astra Graphia	2003	-0.23379178	-0.037791805	0.220474356	0.227876739	1	27.28098715	1.762354966	0.030389185
99	PT Astra International	2003	0.084117667	0.047597105	0.232184897	0.09027357	1	30.94172134	1.186802391	0.161346274
100	PT Goodyear Indonesia	2003	-0.06873249	0.066338099	0.392996072	0.073641393	1	26.68443153	0.400462735	0.038356034

100	PT Goodyear Indonesia	2003	-0.06873249	0.066338099	0.392996072	0.073641393	1	26.68443153	0.400462735	0.038356034
101	PT Tunas Ridean	2003	0.22187757	2.209644676	0.239480016	0.011794201	1	28.02798284	2.161190426	0.055228975
102	PT. Unilever	2003	0.011599193	0.358504754	0.283480489	0.021687706	1	28.85956809	0.636927278	0.379570127
103	PT. Astra Argo Lestari	2004	-0.17228135	0.326703071	0.373887574	0.209947883	1	28.84973109	0.595540675	0.23671486
104	PT BAT Indonesia	2004	-0.123446812	-0.02739595	0.214361512	0.113819529	1	27.2689617	0.727017528	-0.025130666
105	PT. Squib Indonesia	2004	-0.052523557	0.145700274	0.23698412	0.068654568	1	25.97343884	0.503043178	0.211710603
106	PT. Tancho Indonesia	2004	-0.002208298	0.421711983	0.547515461	0.035351421	1	26.88101636	0.187652899	0.174636519
107	PT Astra Graphia	2004	0.007087671	0.036794424	0.192920815	0.005924168	1	27.07068171	0.724617437	0.065381716
108	PT Astra International	2004	0.081231133	0.468233608	0.311926869	0.050632371	1	31.29829517	1.178361633	0.138089122
109	PT Goodyear Indonesia	2004	-0.018337531	0.455553116	0.352688731	0.05822054	1	26.81195023	0.540673009	0.056689359
110	PT Tunas Ridean	2004	0.243299388	0.44263665	0.247061549	0.230001952	1	28.40951032	2.67125114	0.070118663
111	PT. Unilever	2004	0.015389857	0.252086482	0.394699374	0.011195886	1	28.92949714	0.587256236	0.400808307
112	PT. Astra Argo Lestari	2005	-0.003832009	-0.030030557	0.382732341	0.004462522	1	28.79157951	0.186215656	0.247644292
113	PT BAT Indonesia	2005	-0.085353634	0.113066336	0.204983655	0.0959421	1	27.24798313	0.636704963	0.027988213
114	PT. Squib Indonesia	2005	0.053172157	-0.282776993	0.246654564	0.087990867	1	25.82934522	0.629921568	0.054827385
115	PT Astra Graphia	2005	-0.128705817	0.128185049	0.24673119	0.139525454	1	26.97479127	0.82115879	0.069518844
116	PT Astra International	2005	0.075981197	0.415081952	0.293665664	0.036613252	1	31.48086786	1.114097368	0.116147385
117	PT Darya Varia	2005	-0.006097279	0.263560812	0.249239614	0.027561527	1	27.03432698	0.409686939	0.129990182
118	PT Goodyear Indonesia	2005	-0.112468851	0.243072757	0.253731696	0.141333038	1	26.83717509	0.678856058	-0.01603462
119	PT Tunas Ridean	2005	0.229511103	0.669322626	0.241865356	0.169103622	1	28.63286109	3.01577829	0.052411644
120	PT. Unilever	2005	-0.061761433	0.276195759	0.410095643	0.093053672	1	28.97710553	0.762995704	0.374896775

### Lampiran 3- Output SPSS

#### Tahap 1 – Uji Normalitas (Data belum normal)

##### Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	120	100.0%	0	.0%	120	100.0%

##### Tests of Normality

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.109	120	.001	.902	120	.000

a. Lilliefors Significance Correction

##### Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	46	.86429
		2	75	.40791
		3	79	.40305
		4	16	.33292
		5	85	.32568
Unstandardized Residual	Lowest	1	54	-.56867
		2	61	-.47953
		3	69	-.45750
		4	64	-.34220
		5	72	-.20544



**Tahap 1 – Uji Normalitas (Data sudah normal)**

**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	110	100.0%	0	.0%	110	100.0%

**Extreme Values**

			Case Number	Value
Unstandardized Residual	Highest	1	8	.33128
		2	78	.25442
		3	47	.24556
		4	37	.22744
		5	100	.21501
	Lowest	1	88	-.20304
		2	93	-.18511
		3	77	-.17888
		4	70	-.16874
		5	85	-.15717

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.066	110	.200*	.975	110	.037

a. Lilliefors Significance Correction

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

### Tahap 1 – Uji Multikolinearitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.024	.020		-1.195	.235		
	deISALt_TAt_1	.123	.037	.306	3.323	.001	.998	1.002
	PPEt_TAt_1	-.009	.037	-.023	-.245	.807	.998	1.002

a. Dependent Variable: TACt\_1

### Tahap 1 – Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.308 <sup>a</sup>	.095	.078	.10481836	2.052

a. Predictors: (Constant), PPEt\_TAt\_1, deISALt\_TAt\_1

b. Dependent Variable: TACt\_1

### Tahap 1 – Uji Heterokedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.099	.012		8.245	.000
	deISALt_TAt_1	-.007	.022	-.031	-.322	.748
	PPEt_TAt_1	-.035	.022	-.151	-1.579	.117

a. Dependent Variable: ABSOLUT

**Tahap 2 – Uji Normalitas (Data belum normal)**

**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	110	100.0%	0	.0%	110	100.0%

**Extreme Values**

			Case Number	Value
Unstandardized Residual	Highest	1	8	.24795
		2	47	.14183
		3	78	.14118
		4	39	.13915
		5	100	.13597
	Lowest	1	65	-.08798
		2	97	-.08775
		3	91	-.08267
		4	102	-.08113
		5	64	-.07948

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.103	110	.006	.926	110	.000

a. Lilliefors Significance Correction

**Tahap 2 – Uji Normalitas (Data sudah normal)**

**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	96	100.0%	0	.0%	96	100.0%

**Extreme Values**

			Case Number	Value
Unstandardized Residual	Highest	1	14	.15022
		2	17	.14372
		3	59	.13846
		4	60	.12483
		5	89	.11080
	Lowest	1	66	-.11378
		2	75	-.10141
		3	71	-.08885
		4	88	-.08841
		5	90	-.08448

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.090	96	.053	.973	96	.046

a. Lilliefors Significance Correction

## Tahap 2 – Deskriptif Statistik

	N	Minimum	Maximum	Mean	Std. Deviation
DTAC_abs	96	.00232	.23079	.0856761	.06188379
UP	96	20.98736	31.29830	26.6672841	1.78968735
LEV	96	.15873	6.60256	1.1485540	1.04212956
ROA	96	-.25792	.37957	.0800116	.09847309
Valid N (listwise)	96				

## Tahap 2– Deskriptif Statistik

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	49	51.0	51.0	51.0
1	47	49.0	49.0	100.0
Total	96	100.0	100.0	

## Tahap 2 – Uji Multikolinearitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.039	.104		-.375	.708		
	MERG	.015	.015	.120	.974	.333	.647	1.545
	UP	.004	.004	.104	.877	.383	.703	1.423
	LEV	.016	.007	.269	2.449	.016	.813	1.230
	ROA	.044	.077	.070	.579	.564	.664	1.506

a. Dependent Variable: DTAC\_abs

## Tahap 2 – Uji Autokorelasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 <sup>a</sup>	.105	.065	.05982731	1.808

a. Predictors: (Constant), ROA, UP, LEV, MERG

b. Dependent Variable: DTAC\_abs

## Tahap 2 – Uji Heterokedastisitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.063	.060		-1.057	.294
	MERG	.004	.009	.061	.486	.628
	UP	.004	.002	.201	1.664	.100
	LEV	.004	.004	.114	1.011	.315
	ROA	-.004	.044	-.013	-.101	.920

a. Dependent Variable: absolut

## Tahap 2 – Uji Model Fit

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.038	4	.010	2.661	.038 <sup>a</sup>
	Residual	.326	91	.004		
	Total	.364	95			

a. Predictors: (Constant), ROA, UP, LEV, MERG

b. Dependent Variable: DTAC\_abs

## Tahap 2 – Uji Koefisien Determinasi

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.324 <sup>a</sup>	.105	.065	.05982731

a. Predictors: (Constant), ROA, UP, LEV, MERG

## Tahap 2 – Uji Hipotesis

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.039	.104		-.375	.708
	MERG	.015	.015	.120	.974	.333
	UP	.004	.004	.104	.877	.383
	LEV	.016	.007	.269	2.449	.016
	ROA	.044	.077	.070	.579	.564

a. Dependent Variable: DTAC\_abs