

LAMPIRAN

Daftar Sampel Penelitian

Lampiran 1

No.	Sub Industri	Perusahaan	KODE
1	Food and Beverages	PT. Ades Alfindo Putrasetia Tbk	ADES
2	Food and Beverages	PT. Aqua Golden Mississippi Tbk	AQUA
3	Food and Beverages	PT. Cahaya Kalbar Tbk	CEKA
4	Food and Beverages	PT. Fast Food Indonesia Tbk	FAST
5	Food and Beverages	PT. Indofood Sukses Makmur Tbk	INDF
6	Food and Beverages	PT. Sekar Laut Tbk	SKLT
7	Food and Beverages	PT. Siantar TOP Tbk	STTP
8	Food and Beverages	PT. SMART Tbk	SMAR
9	Food and Beverages	PT. Suba Indah Tbk	SUBA
10	Food and Beverages	PT. Ultra Jaya Milk Industry Tbk	ULTJ
11	Tobacco Manufactures	PT. Gudang Garam Tbk	GGRM
12	Tobacco Manufactures	PT. HM Sampoerna Tbk	HMSP
13	Textile Mile Products	PT. Argo Pantes Tbk	ARGO
14	Textile Mile Products	PT. Panasia Filament Inti Tbk	PAFI
15	Textile Mile Products	PT. Panasia Indosyntec Tbk	HDTX
16	Textile Mile Products	PT. Roda Vivatex Tbk	RDTX
17	Textile Mile Products	PT. Sunson Textile M.Tbk	SSTM
18	Textile Mile Products	PT. Texmaco Jaya Tbk	TEJA
19	Apparel & Other Textile Prod.	PT. APAC Centertex C.Tbk	MYTX
20	Apparel & Other Textile Prod.	PT. Ever Shine Textile Industry Tbk	ESTI
21	Apparel & Other Textile Prod.	PT. Hanson Industri Utama Tbk	MYRX
22	Apparel & Other Textile Prod.	PT. Pan Brothers Tex Tbk	PBRX
23	Apparel & Other Textile Prod.	PT. Ricky Putra Globalindo Tbk	RICY
24	Lumber & Wood Products	PT. Barito Pacifid Timber Tbk	BRPT
25	Lumber & Wood Products	PT. Daya Sakti Unggul Corp.Tbk	DSUC
26	Lumber & Wood Products	PT. Surya Dumai Industri Tbk	SUDI
27	Paper & Allied Products	PT. Fajar Surya Wisesa Tbk	FASW
28	Paper & Allied Products	PT. Suparma Tbk	SPMA
29	Chemical & Allied Products	PT. Aneka Kimia Raya Tbk	AKRA
30	Chemical & Allied Products	PT. Budi Acid Jaya Tbk	BUDI
31	Chemical & Allied Products	PT. Eterindo Wahanatama Tbk	ETWA
32	Chemical & Allied Products	PT. Lautan Luas Tbk	LTLS
33	Chemical & Allied Products	PT. Polysindo Eka Perkasa Tbk	POLY
34	Chemical & Allied Products	PT. Sorini Corporation Tbk	SOBI
35	Adhesive	PT. Duta Pertiwi Nusantara Tbk	DPNS
36	Adhesive	PT. Ekadharma Tape IndustriesTbk	EKAD
37	Adhesive	PT. Intan Wijaya Chemical Industry Tbk	INCI
38	Plastics & Glass Products	PT. Argha Karya Prima Ind.Tbk	AKPI
39	Plastics & Glass Products	PT. Berlina Co.Ltd Tbk	BRNA
40	Plastics & Glass Products	PT. Dynaplast Tbk	DYNA
41	Plastics & Glass Products	PT. Igarjaya Tbk	IGAR
42	Plastics & Glass Products	PT. Langgeng Makmur Plastic Ind.Ltd Tbk	LMPI
43	Plastics & Glass Products	PT. Trias SentosaTbk	TRST
44	Metal & Allied Products	PT. Alakasa Industrindo Tbk	ALKA
45	Metal & Allied Products	PT. Alumindo Light Metal Industry Tbk	ALMI

Lanjutan Daftar Sampel Penelitian

No.	Sub Industri	Perusahaan	KODE
46	Metal & Allied Products	PT. Indal Aluminium Industry Tbk	INAI
47	Metal & Allied Products	PT. Jakarta Kyoei Steel Works Ltd.Tbk	JKSW
48	Metal & Allied Products	PT. Jaya Pari Steel Tbk	JPRS
49	Metal & Allied Products	PT. Lionmesh Prima Tbk	LMSH
50	Metal & Allied Products	PT. Pelangi Indah Canindo Tbk	PICO
51	Metal & Allied Products	PT. Tira Austenite Tbk	TIRA
52	Cement	PT. Indocement Tunggul Prakarsa Tbk	INTP
53	Cement	PT. Semen Cibinong Tbk	SMCB
54	Cement	PT. Semen Gresik (Persero) Tbk	SMGR
55	Fabricated Metal Products	PT. Kedaung Indah Can Tbk	KICI
56	Fabricated Metal Products	PT. Kedawung Setia Industrial Tbk	KDSI
57	Stone, Clay, Glass	PT. Intikeramik Alamasri Industri Tbk	IKAI
58	Cable	PT. GT Kabel Indonesia Tbk	KBLI
59	Cable	PT. Jemblo Cable Company Tbk	JECC
60	Cable	PT. Kabelindo Murni Tbk	KBLM
61	Cable	PT. Voksel Electric Tbk	VOKS
62	Electric & Electronic Equip.	PT. Metrodata Electronics Tbk	MTDL
63	Electric & Electronic Equip.	PT. Multipolar Corporation Tbk	MLPL
64	Automotive & Allied Prod.	PT. Branta Mulia Tbk	BRAM
65	Automotive & Allied Prod.	PT. Gajah Tunggul Tbk	GJTL
66	Automotive & Allied Prod.	PT. GT Petrochem Industries Tbk	ADMG
67	Automotive & Allied Prod.	PT. Indomobil Sukses International Tbk	IMAS
68	Automotive & Allied Prod.	PT. Indospring Tbk	INDS
69	Automotive & Allied Prod.	PT. Intraco Penta Tbk	INTA
70	Automotive & Allied Prod.	PT. Nippres Tbk	NIPS
71	Automotive & Allied Prod.	PT. Prima Alloy Steel Tbk	PRAS
72	Automotive & Allied Prod.	PT. Selamat Sempurna Tbk	SMSM
73	Automotive & Allied Prod.	PT. Tunas Ridean Tbk	TURI
74	Photographic Equipment	PT. Modern Photo Film Company Tbk	MDRN
75	Photographic Equipment	PT. Perdana Bangun Pusaka Tbk	KONI
76	Pharmaceuticals	PT. Kalbe Farma Tbk	KLBF
77	Consumer Goods	PT. Mustika Ratu Tbk	MRAT

Lampiran 2

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CR	385	.0408	.9950	.529084	.2488787
TAT	385	.0562	.9966	.618018	.2197598
ROA	385	-.9828	.9625	.002333	.1640167
ROE	385	-.9896	.9831	.061614	.3107556
DER	385	-.7711	.9990	.323585	.3984008
PER	385	-.9444	.9900	-.002891	.3404320
PBV	385	-.9829	.9931	.385424	.4047394
P_AKO	385	-.9920	.9906	-.159885	.5162818
P_AKI	385	-.9983	.9997	-.097089	.5477340
P_AKP	385	-.9950	.9702	-.261912	.4817120
CRS	385	-.9790	.9981	.083655	.4471170
Valid N (listwise)	385				

Uji Normalitas
Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DER ^a		Enter

- a. All requested variables entered.
b. Dependent Variable: CRS

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.291 ^a	.085	.060	.4334456

- a. Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DER
b. Dependent Variable: CRS

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.502	10	.650	3.461	.000 ^a
	Residual	70.265	374	.188		
	Total	76.767	384			

- a.
Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DE
b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.043	.079		.546	.585
	CR	.143	.099	.079	1.438	.151
	TAT	.004	.107	.002	.033	.974
	ROA	.445	.173	.163	2.571	.011
	ROE	.028	.080	.019	.350	.727
	DER	-.046	.079	-.041	-.580	.562
	PER	.189	.083	.144	2.287	.023
	PBV	-.122	.073	-.111	-1.680	.094
	P_AKO	.042	.044	.048	.959	.338
	P_AKI	-.014	.041	-.017	-.344	.731
	P_AKP	-.107	.047	-.115	-2.295	.022

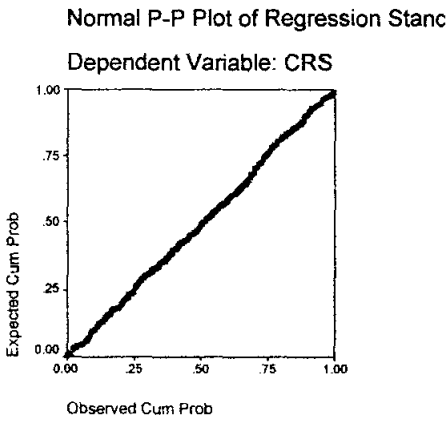
a. Dependent Variable: CRS

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.400715	.486752	.083655	.1301195	385
Residual	-1.097471	1.002106	.000000	.4277645	385
Std. Predicted Value	-3.723	3.098	.000	1.000	385
Std. Residual	-2.532	2.312	.000	.987	385

a. Dependent Variable: CRS

Charts



Descriptives

Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Unstandardized Residual	385	.013	.124	-.412	.248
Valid N (listwise)	385				

Lampiran 3

Uji Multikolinearitas untuk Persamaan Regresi Pertama
Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PBV, PER, TAT, CR, ROE, ROA, DER		Enter

- a. All requested variables entered.
b. Dependent Variable: CRS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.265 ^a	.070	.053	.4351357

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.384	7	.769	4.063	.000 ^a
	Residual	71.382	377	.189		
	Total	76.767	384			

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER
b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.067	.077		.876	.381		
	CR	.148	.099	.082	1.491	.137	.807	1.239
	TAT	-.001	.107	.000	-.009	.993	.892	1.122
	ROA	.427	.173	.157	2.469	.014	.612	1.634
	ROE	.030	.080	.021	.381	.703	.806	1.241
	DER	-.049	.079	-.043	-.617	.537	.502	1.994
	PER	.188	.082	.143	2.290	.023	.628	1.592
	PBV	-.125	.073	-.113	-1.718	.087	.571	1.751

- a. Dependent Variable: CRS

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.039	3	.346	1.742	.158 ^a
	Residual	75.728	381	.199		
	Total	76.767	384			

- a. Predictors: (Constant), P_AKP, P_AKI, P_AKO
b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.067	.027		2.526	.012		
	P_AKO	.060	.044	.069	1.340	.181	.983	1.017
	P_AKI	-.025	.042	-.031	-.603	.547	.997	1.003
	P_AKP	-.089	.048	-.096	-1.873	.062	.980	1.020

- a. Dependent Variable: CRS

Coefficient Correlations^a

Model			P_AKP	P_AKI	P_AKO
1	Correlations	P_AKP	1.000	-.054	-.129
		P_AKI	-.054	1.000	.003
		P_AKO	-.129	.003	1.000
	Covariances	P_AKP	.002	.000	.000
		P_AKI	.000	.002	6.407E-06
		P_AKO	.000	6.407E-06	.002

- a. Dependent Variable: CRS

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	P_AKO	P_AKI	P_AKP
1	1	1.755	1.000	.16	.11	.04	.15
	2	.957	1.355	.00	.14	.85	.01
	3	.772	1.508	.07	.73	.10	.21
	4	.516	1.845	.78	.02	.01	.63

- a. Dependent Variable: CRS

Uji Multikolinearitas untuk Persamaan Regresi Ketiga
Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV_PER, DER		Enter

- a. All requested variables entered.
b. Dependent Variable: CRS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.291 ^a	.085	.060	.4334456

a. Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.502	10	.650	3.461	.000 ^a
	Residual	70.265	374	.188		
	Total	76.767	384			

a.
Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DEF
b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.043	.079		.546	.585		
	CR	.143	.099	.079	1.438	.151	.804	1.244
	TAT	.004	.107	.002	.033	.974	.889	1.125
	ROA	.445	.173	.163	2.571	.011	.607	1.647
	ROE	.028	.080	.019	.350	.727	.798	1.253
	DER	-.046	.079	-.041	-.580	.562	.500	2.000
	PER	.189	.083	.144	2.287	.023	.620	1.613
	PBV	-.122	.073	-.111	-1.680	.094	.565	1.769
	P_AKO	.042	.044	.048	.959	.338	.968	1.033
	P_AKI	-.014	.041	-.017	-.344	.731	.952	1.050
	P_AKP	-.107	.047	-.115	-2.295	.022	.973	1.027

a. Dependent Variable: CRS

Coefficient Correlations^a

Model		P_AKP	ROE	P_AKI	ROA	P_AKO	TAT	CR	PBV	PER	DER	
1	Correlations	P_AKP	1.000	.003	-.048	-.043	-.121	-.003	.004	.007	-.026	-.016
		ROE	.003	1.000	-.062	.188	-.077	.019	.103	.243	-.364	-.150
		P_AKI	-.048	-.062	1.000	-.065	.011	-.050	.026	-.102	.113	-.045
		ROA	-.043	.188	-.065	1.000	-.034	-.035	-.004	.056	-.497	-.293
		P_AKO	-.121	-.077	.011	-.034	1.000	.018	-.052	.007	-.005	-.025
		TAT	-.003	.019	-.050	-.035	.018	1.000	-.143	-.149	-.010	-.031
		CR	.004	.103	.026	-.004	-.052	-.143	1.000	-.048	.065	-.264
		PBV	.007	.243	-.102	.056	.007	-.149	-.048	1.000	-.116	-.515
		PER	-.026	-.364	.113	-.497	-.005	-.010	.065	-.116	1.000	.007
		DER	-.016	-.150	-.045	-.293	-.025	-.031	-.264	-.515	.007	1.000
	Covariances	P_AKP	.002	.080E-05	9.22E-05	.000	.000	-1.47E-05	.639E-05	2.441E-05	.000	-5.83E-05
	ROE	.080E-05	.006	.000	.003	.000	.000	.001	.001	-.002	-.001	
	P_AKI	9.22E-05	.000	.002	.000	.930E-05	.000	.000	.000	.000	.000	
	ROA	.000	.003	.000	.030	.000	-.001	6.26E-05	.001	-.007	-.004	
	P_AKO	.000	.000	.930E-05	.000	.002	5.56E-05	.000	2.108E-05	-1.77E-05	-8.58E-05	
	TAT	-1.47E-05	.000	.000	-.001	5.56E-05	.011	-.002	-.001	-9.11E-05	.000	
	CR	.639E-05	.001	.000	-6.26E-05	.000	-.002	.010	.000	.001	-.002	
	PBV	2.441E-05	.001	.000	.001	2.108E-05	-.001	.000	.005	-.001	-.003	
	PER	.000	-.002	.000	-.007	-1.77E-05	-9.11E-05	.001	-.001	.007	5.17E-05	
	DER	-5.83E-05	-.001	.000	-.004	-8.58E-05	.000	-.002	-.003	5.17E-05	.006	

a. Dependent Variable: CRS

Lampiran 4

Collinearity Diagnostics

Mod	Dimen	Eigenvalue	Condition Index	Variance Proportions										
				Constant	CR	TAT	ROA	ROE	DER	PER	PBV	PAKOP	PAKIP	PAKP
1	1	4.444	1.000	.00	.01	.00	.00	.00	.01	.00	.01	.00	.00	.01
	2	1.738	1.599	.00	.00	.00	.13	.02	.01	.14	.00	.03	.01	.02
	3	1.161	1.957	.00	.00	.00	.02	.31	.01	.04	.02	.00	.22	.02
	4	.941	2.174	.00	.00	.00	.06	.25	.00	.01	.00	.04	.53	.00
	5	.896	2.227	.00	.00	.00	.01	.00	.00	.03	.00	.72	.11	.04
	6	.683	2.550	.00	.00	.00	.02	.02	.00	.00	.00	.17	.03	.85
	7	.401	3.331	.00	.00	.00	.61	.15	.00	.63	.07	.00	.01	.00
	8	.380	3.420	.03	.03	.03	.03	.11	.26	.08	.12	.02	.08	.04
	9	.197	4.755	.00	.04	.00	.12	.09	.57	.06	.72	.00	.01	.00
	10	.110	6.364	.03	.80	.27	.00	.03	.12	.00	.05	.01	.00	.00
	11	.051	9.377	.94	.12	.69	.00	.02	.01	.00	.00	.00	.01	.01

aDependent Variable: CRS

Uji Autokorelasi untuk Persamaan Regresi Pertama
Regression

Variables Entered/Removed^d

Model	Variables Entered	Variables Removed	Method
1	PBV, PER, TAT, CR, ROE, ROA, DER ^a		Enter

- a. All requested variables entered.
b. Dependent Variable: CRS

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.265 ^a	.070	.053	.4351357	1.965

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER
b. Dependent Variable: CRS

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.384	7	.769	4.063	.000 ^a
	Residual	71.382	377	.189		
	Total	76.767	384			

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER
b. Dependent Variable: CRS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.067	.077	.876	.381		
	CR	.148	.099	1.491	.137	.807	1.239
	TAT	-.001	.107	-.009	.993	.892	1.122
	ROA	.427	.173	2.469	.014	.612	1.634
	ROE	.030	.080	.381	.703	.806	1.241
	DER	-.049	.079	-.043	.617	.502	1.994
	PER	.188	.082	2.290	.023	.628	1.592
	PBV	-.125	.073	-1.718	.087	.571	1.751

a. Dependent Variable: CRS

Coefficient Correlations^a

Model		PBV	PER	TAT	CR	ROE	ROA	DER
1	Correlations							
	PBV	1.000	-.106	-.155	-.045	.240	.050	-.523
	PER	-.106	1.000	-.005	.062	-.361	-.496	.011
	TAT	-.155	-.005	1.000	-.141	.018	-.038	-.033
	CR	-.045	.062	-.141	1.000	.101	-.004	-.265
	ROE	.240	-.361	.018	.101	1.000	.183	-.156
	ROA	.050	-.496	-.038	-.004	.183	1.000	-.299
	DER	-.523	.011	-.033	-.265	-.156	-.299	1.000
	Covariances							
	PBV	.005	-.001	-.001	.000	.001	.001	-.003
	PER	-.001	.007	-4.12E-05	.001	-.002	-.007	7.446E-05
	TAT	-.001	-4.12E-05	.011	-.002	.000	-.001	.000
	CR	.000	.001	-.002	.010	.001	-6.54E-05	-.002
	ROE	.001	-.002	.000	.001	.006	.003	-.001
	ROA	.001	-.007	-.001	-6.54E-05	.003	.030	-.004
	DER	-.003	7.446E-05	.000	-.002	-.001	-.004	.006

a. Dependent Variable: CRS

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions							
				(Constant)	CR	TAT	ROA	ROE	DER	PER	PBV
1	1	4.124	1.000	.00	.01	.01	.00	.00	.01	.00	.01
	2	1.618	1.596	.00	.00	.00	.15	.03	.00	.18	.00
	3	1.074	1.960	.00	.00	.00	.08	.54	.01	.01	.01
	4	.425	3.115	.02	.01	.02	.02	.25	.22	.40	.05
	5	.399	3.214	.01	.01	.01	.63	.04	.03	.35	.16
	6	.198	4.566	.00	.04	.00	.12	.09	.58	.06	.71
	7	.110	6.110	.03	.81	.25	.00	.03	.13	.00	.05
	8	.052	8.923	.94	.12	.71	.01	.02	.01	.00	.00

a. Dependent Variable: CRS

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.315614	.480891	.083655	.1184149	385
Residual	-1.134462	.991972	.000000	.4311514	385
Std. Predicted Value	-3.372	3.355	.000	1.000	385
Std. Residual	-2.607	2.280	.000	.991	385

a. Dependent Variable: CRS

Uji Autokorelasi untuk Persamaan Regresi Kedua
Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	P_AKP, P_AKI _a P_AKO		Enter

- a. All requested variables entered.
- b. Dependent Variable: CRS

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.116 ^a	.014	.006	.4458272	1.872

- a. Predictors: (Constant), P_AKP, P_AKI, P_AKO
- b. Dependent Variable: CRS

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.039	3	.346	1.742	.158 ^a
	Residual	75.728	381	.199		
	Total	76.767	384			

- a. Predictors: (Constant), P_AKP, P_AKI, P_AKO
- b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.067	.027		2.526	.012		
	P_AKO	.060	.044	.069	1.340	.181	.983	1.017
	P_AKI	-.025	.042	-.031	-.603	.547	.997	1.003
	P_AKP	-.089	.048	-.096	-1.873	.062	.980	1.020

- a. Dependent Variable: CRS

Coefficient Correlations^a

Model			P_AKP	P_AKI	P_AKO
1	Correlations	P_AKP	1.000	-.054	-.129
		P_AKI	-.054	1.000	.003
		P_AKO	-.129	.003	1.000
	Covariances	P_AKP	.002	.000	.000
		P_AKI	.000	.002	6.407E-06
		P_AKO	.000	6.407E-06	.002

- a. Dependent Variable: CRS

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	P_AKO	P_AKI	P_AKP
1	1	1.755	1.000	.16	.11	.04	.15
	2	.957	1.355	.00	.14	.85	.01
	3	.772	1.508	.07	.73	.10	.21
	4	.516	1.845	.78	.02	.01	.63

a. Dependent Variable: CRS

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.064445	.225276	.083655	.0520054	385
Residual	-1.039889	.921257	.000000	.4440822	385
Std. Predicted Value	-2.848	2.723	.000	1.000	385
Std. Residual	-2.332	2.066	.000	.996	385

a. Dependent Variable: CRS

Uji Autokorelasi untuk Persamaan Regresi Ketiga
Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV _a PER, DER		Enter

a. All requested variables entered.

b. Dependent Variable: CRS

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.291 ^a	.085	.060	.4334456	1.954

a. Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DER

b. Dependent Variable: CRS

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.502	10	.650	3.461	.000 ^a
	Residual	70.265	374	.188		
	Total	76.767	384			

a.

Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DER

b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.043	.079		.546	.585		
	CR	.143	.099	.079	1.438	.151	.804	1.244
	TAT	.004	.107	.002	.033	.974	.889	1.125
	ROA	.445	.173	.163	2.571	.011	.607	1.647
	ROE	.028	.080	.019	.350	.727	.798	1.253
	DER	-.046	.079	-.041	-.580	.562	.500	2.000
	PER	.189	.083	.144	2.287	.023	.620	1.613
	PBV	-.122	.073	-.111	-1.680	.094	.585	1.769
	P_AKO	.042	.044	.048	.959	.338	.988	1.033
	P_AKI	-.014	.041	-.017	-.344	.731	.952	1.050
	P_AKP	-.107	.047	-.115	-2.295	.022	.973	1.027

a. Dependent Variable: CRS

Coefficient Correlations^a

Model		P_AKP	ROE	P_AKI	ROA	P_AKO	TAT	CR	PBV	PER	DER
1	Correlations										
	P_AKP	1.000	.003	-.048	-.043	-.121	-.003	.004	.007	-.026	-.016
	ROE	.003	1.000	-.062	.188	-.077	.019	.103	.243	-.364	-.150
	P_AKI	-.048	-.062	1.000	-.065	.011	-.050	.026	-.102	.113	-.045
	ROA	-.043	.188	-.065	1.000	-.034	-.035	-.004	.058	-.497	-.293
	P_AKO	-.121	-.077	.011	-.034	1.000	.018	-.052	.007	-.005	-.025
	TAT	-.003	.019	-.050	-.035	.018	1.000	-.143	-.149	-.010	-.031
	CR	.004	.103	.026	-.004	-.052	-.143	1.000	-.048	.065	-.264
	PBV	.007	.243	-.102	.058	.007	-.149	-.048	1.000	-.116	-.515
	PER	-.026	-.364	.113	-.497	-.005	-.010	.065	-.116	1.000	.007
	DER	-.016	-.150	-.045	-.293	-.025	-.031	-.264	-.515	.007	1.000
	Covariances										
	P_AKP	.002	1.080E-05	-9.22E-05	.000	.000	-1.47E-05	1.639E-05	2.441E-05	.000	-5.83E-05
	ROE	1.080E-05	.006	.000	.003	.000	.000	.001	.001	-.002	-.001
	P_AKI	-9.22E-05	.000	.002	.000	1.930E-05	.000	.000	.000	.000	.000
	ROA	.000	.003	.000	.030	.000	-.001	-6.26E-05	.001	-.007	-.004
	P_AKO	.000	.000	1.930E-05	.000	.002	8.556E-05	.000	2.108E-05	-1.77E-05	-8.58E-05
	TAT	-1.47E-05	.000	.000	-.001	8.556E-05	.011	-.002	-.001	-9.11E-05	.000
	CR	1.639E-05	.001	.000	-6.26E-05	.000	-.002	.010	.000	.001	-.002
	PBV	2.441E-05	.001	.000	.001	2.108E-05	-.001	.000	.005	-.001	-.003
	PER	.000	-.002	.000	-.007	-1.77E-05	-9.11E-05	.001	-.001	.007	4.517E-05
	DER	-5.83E-05	-.001	.000	-.004	-8.58E-05	.000	-.002	-.003	4.517E-05	.006

a. Dependent Variable: CRS

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions										
				(Constant)	CR	TAT	ROA	ROE	DER	PER	PBV	P_AKO	P_AKI	P_AKP
1	1	4.444	1.000	.00	.01	.00	.00	.00	.01	.00	.01	.00	.00	.01
	2	1.738	1.599	.00	.00	.00	.13	.02	.01	.14	.00	.03	.01	.02
	3	1.161	1.957	.00	.00	.00	.02	.31	.01	.04	.02	.00	.22	.02
	4	.941	2.174	.00	.00	.00	.06	.25	.00	.01	.00	.04	.53	.00
	5	.896	2.227	.00	.00	.00	.01	.00	.00	.03	.00	.72	.11	.04
	6	.683	2.550	.00	.00	.00	.02	.02	.00	.00	.00	.17	.03	.85
	7	.401	3.331	.00	.00	.00	.61	.15	.00	.63	.07	.00	.01	.00
	8	.380	3.420	.03	.03	.03	.03	.11	.26	.08	.12	.02	.08	.04
	9	.187	4.755	.00	.04	.00	.12	.09	.57	.06	.72	.00	.01	.00
	10	.110	6.364	.03	.80	.27	.00	.03	.12	.00	.05	.01	.00	.00
	11	.051	9.377	.94	.12	.69	.00	.02	.01	.00	.00	.00	.01	.01

a. Dependent Variable: CRS

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.400715	.486752	.083655	.1301195	385
Residual	-1.097471	1.002106	.000000	.4277645	385
Std. Predicted Value	-3.723	3.098	.000	1.000	385
Std. Residual	-2.532	2.312	.000	.987	385

a. Dependent Variable: CRS

Uji Heteroskedastisitas untuk Persamaan Regresi Pertama
Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PBV, PER, TAT, CR, ROE, ROA, DER ^a		Enter

- a. All requested variables entered.
b. Dependent Variable: AbsUt

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.129 ^a	.017	-.001	.2564934

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.423	7	.060	.918	.492 ^a
	Residual	24.802	377	.066		
	Total	25.225	384			

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER
b. Dependent Variable: AbsUt

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.383	.045		8.444	.000
	CR	.019	.059	.019	.331	.741
	TAT	-.036	.063	-.031	-.574	.566
	ROA	.053	.102	.034	.521	.603
	ROE	-.050	.047	-.061	-1.063	.288
	DER	-.033	.046	-.052	-.719	.473
	PER	-.047	.049	-.062	-.959	.338
	PBV	-.028	.043	-.044	-.653	.514

- a. Dependent Variable: AbsUt

Uji Heteroskedastisitas untuk Persamaan Regresi Kedua
Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	P_AKP, P_AKI, ^a P_AKO		Enter

- a. All requested variables entered.
b. Dependent Variable: AbsUt

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.148 ^a	.022	.014	.2544586

- a. Predictors: (Constant), P_AKP, P_AKI, P_AKO

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.556	3	.185	2.861	.037 ^a
	Residual	24.669	381	.065		
	Total	25.225	384			

- a. Predictors: (Constant), P_AKP, P_AKI, P_AKO
b. Dependent Variable: AbsUt

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.347	.015		22.821	.000
	P_AKO	.032	.025	.065	1.278	.202
	P_AKI	.057	.024	.122	2.412	.061
	P_AKP	-.037	.027	-.069	-1.358	.175

- a. Dependent Variable: AbsUt

Uji Heteroskedastisitas untuk Persamaan Regresi Ketiga
Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DER		Enter

- a. All requested variables entered.
b. Dependent Variable: AbsUt

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.208 ^a	.043	.018	.2540215

- a. Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DER

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.092	10	.109	1.693	.081 ^a
	Residual	24.133	374	.065		
	Total	25.225	384			

- a.
Predictors: (Constant), P_AKP, ROE, P_AKI, ROA, P_AKO, TAT, CR, PBV, PER, DEF
b. Dependent Variable: AbsUt

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.398	.046		8.631	.000
	CR	.019	.058	.019	.330	.742
	TAT	-.043	.063	-.037	-.684	.494
	ROA	.035	.101	.022	.346	.729
	ROE	-.063	.047	-.076	-1.340	.181
	DER	-.040	.046	-.062	-.862	.389
	PER	-.031	.048	-.041	-.645	.519
	PBV	-.039	.043	-.062	-.925	.356
	P_AKO	.038	.026	.077	1.494	.136
	P_AKI	.066	.024	.141	2.712	.070
	P_AKP	-.034	.027	-.063	-1.232	.219

- a. Dependent Variable: AbsUt

Lampiran 6

Persamaan Regresi Pertama
Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PBV, PER, TAT, CR, ROE, ROA, DER ^a		Enter

- a. All requested variables entered.
b. Dependent Variable: CRS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.265 ^a	.070	.053	.4351357

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.384	7	.769	4.063	.000 ^a
	Residual	71.382	377	.189		
	Total	76.767	384			

- a. Predictors: (Constant), PBV, PER, TAT, CR, ROE, ROA, DER
b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.067	.077		.876	.381
	CR	.148	.099	.082	1.491	.137
	TAT	-.001	.107	.000	-.009	.993
	ROA	.427	.173	.157	2.469	.014
	ROE	.030	.080	.021	.381	.703
	DER	-.049	.079	-.043	-.617	.537
	PER	.188	.082	.143	2.290	.023
	PBV	-.125	.073	-.113	-1.718	.087

- a. Dependent Variable: CRS

Persamaan Regresi Kedua
Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	P_AKP, P_AKI, ^a P_AKO		Enter

- a. All requested variables entered.
b. Dependent Variable: CRS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.116 ^a	.014	.006	.4458272

- a. Predictors: (Constant), P_AKP, P_AKI, P_AKO

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.039	3	.346	1.742	.158 ^a
	Residual	75.728	381	.199		
	Total	76.767	384			

- a. Predictors: (Constant), P_AKP, P_AKI, P_AKO
b. Dependent Variable: CRS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.067	.027		2.526	.012
	P_AKO	.060	.044	.069	1.340	.181
	P_AKI	-.025	.042	-.031	-.603	.547
	P_AKP	-.089	.048	-.096	-1.873	.062

- a. Dependent Variable: CRS