

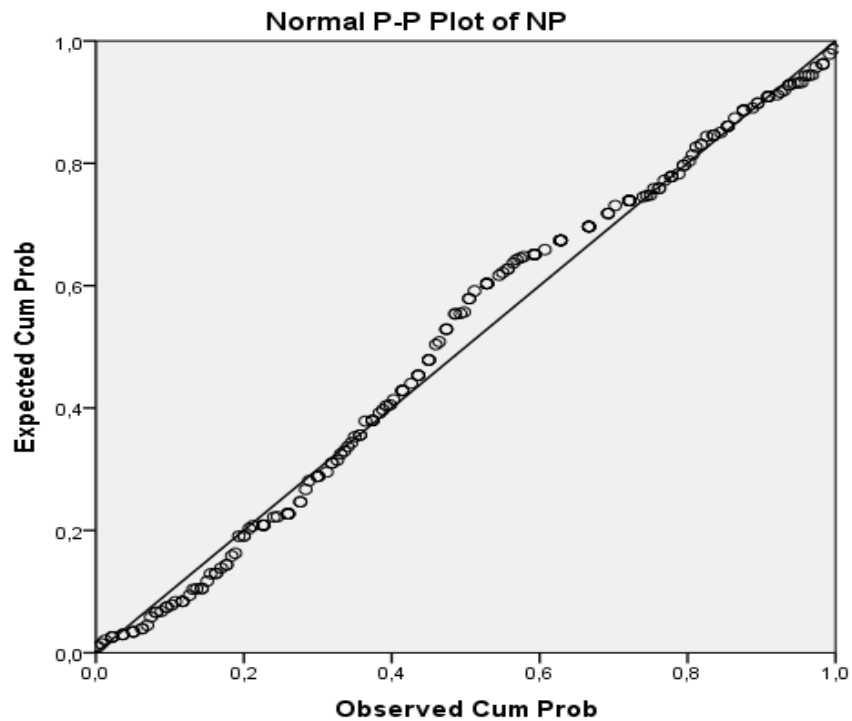
# LAMPIRAN 1

## STATISTIK DESKRIPTIF

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
DEKOM	210	2,00	11,00	4,9143	2,23976
KOMA	210	0,00	1,00	,8143	,38981
ML	210	-1,08	,52	-,1950	,20158
NP	210	,07	,79	,4385	,15845
KEMAN	210	0,00	25,61	2,8023	6,65466
Valid N (listwise)	210				

## UJI NORMALITAS DATA



## LAMPIRAN 2

### UJI MULTIKOLINEARITAS

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,102	,078		-1,320	,190		
	KOMA	-,139	,074	-,192	-1,867	,065	,945	1,058
	DEKOM	,008	,010	,104	,866	,389	,689	1,452
	LNKEMAN	-,006	,010	-,074	-,611	,543	,691	1,447

a. Dependent Variable: ML

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,273	,060		4,518	,000		
	KOMA	,102	,058	,178	1,762	,081	,945	1,058
	DEKOM	,016	,007	,248	2,100	,038	,689	1,452
	LNKEMAN	,009	,008	,131	1,107	,271	,691	1,447

a. Dependent Variable: NP

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,413	,015		27,437	,000		
	ML	-,131	,054	-,166	-2,429	,016	1,000	1,000

a. Dependent Variable: NP

### LAMPIRAN 3

#### UJI AUTOKORELASI

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.218 <sup>a</sup>	.048	.018	.21697	1,841

a. Predictors: (Constant), LNKEMAN, KOMA, DEKOM

b. Dependent Variable: ML

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.290 <sup>a</sup>	.084	.055	.16860	2,861

a. Predictors: (Constant), LNKEMAN, KOMA, DEKOM

b. Dependent Variable: NP

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

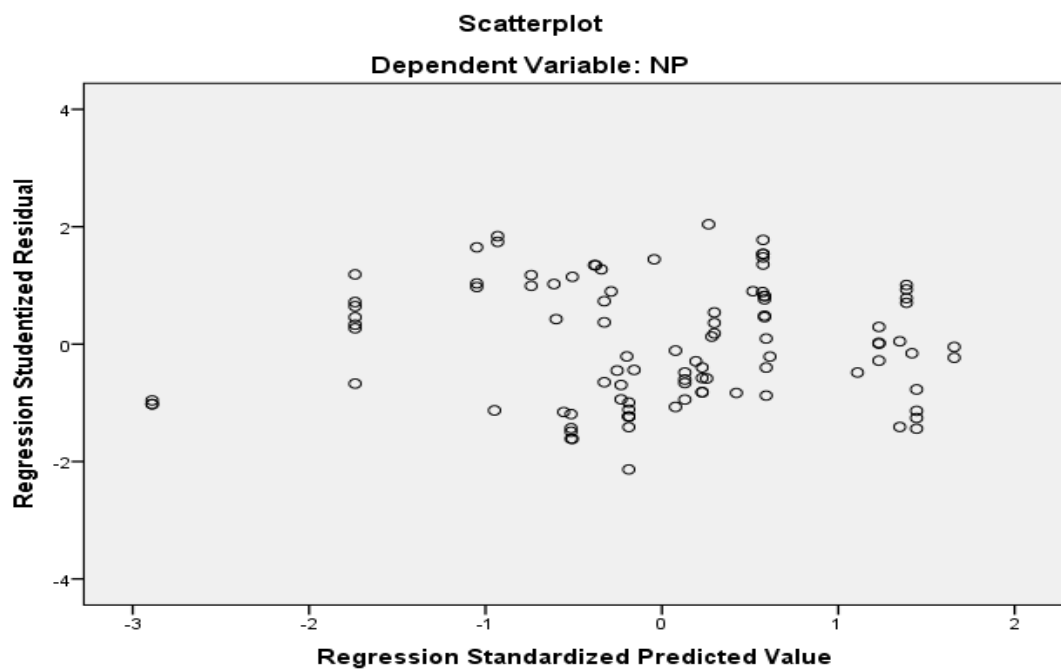
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.166 <sup>a</sup>	.028	.023	.15663	2,319

a. Predictors: (Constant), ML

b. Dependent Variable: NP

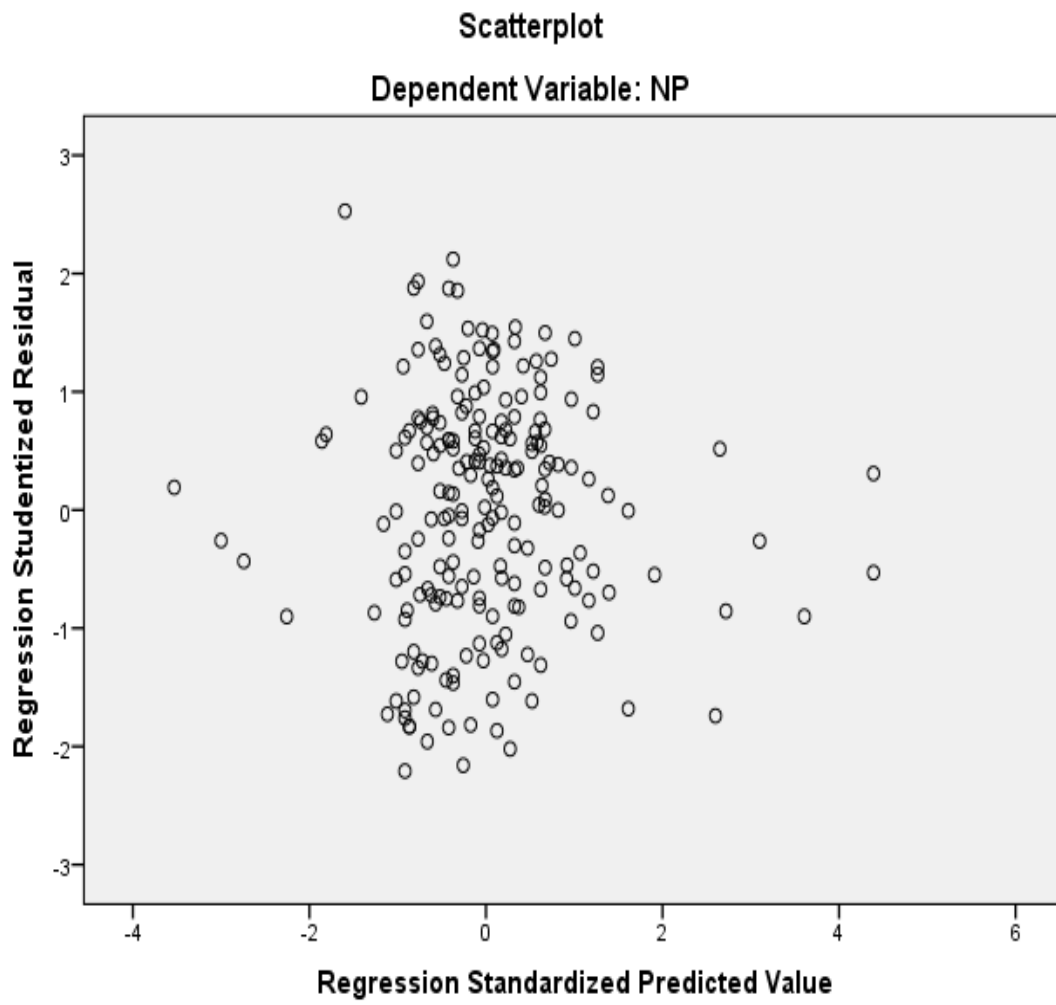
# LAMPIRAN 4

## UJI HETEROKEDASTISITAS



## LAMPIRAN 5

### UJI HETEROKEDASTISITAS



## LAMPIRAN 6

### HASIL HIPOTESIS

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	LNKEMAN , KOMA, DEKOM <sup>b</sup>		Enter

a. Dependent Variable: ML

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.218 <sup>a</sup>	.048	.018	.21697	1,841

a. Predictors: (Constant), LNKEMAN, KOMA, DEKOM

b. Dependent Variable: ML

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.223	3	.074	1,582	.199 <sup>b</sup>
	Residual	4,472	95	.047		
	Total	4,696	98			

a. Dependent Variable: ML

b. Predictors: (Constant), LNKEMAN, KOMA, DEKOM

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.102	.078		-1,320	.190		
	KOMA	-.139	.074	-.192	-1,867	.065	.945	1,058
	DEKOM	.008	.010	.104	.866	.389	.689	1,452
	LNKEMAN	-.006	.010	-.074	-.611	.543	.691	1,447

a. Dependent Variable: ML

## LAMPIRAN 7

### HASIL HIPOTESIS

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	LNKEMAN , KOMA, DEKOM <sup>b</sup>		Enter

a. Dependent Variable: NP

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.290 <sup>a</sup>	.084	.055	.16860	2,861

a. Predictors: (Constant), LNKEMAN, KOMA, DEKOM

b. Dependent Variable: NP

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.247	3	.082	2,901	.039 <sup>b</sup>
	Residual	2,700	95	.028		
	Total	2,948	98			

a. Dependent Variable: NP

b. Predictors: (Constant), LNKEMAN, KOMA, DEKOM

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.273	.060		4,518	.000		
	KOMA	.102	.058	.178	1,762	.081	.945	1,058
	DEKOM	.016	.007	.248	2,100	.038	.689	1,452
	LNKEMAN	.009	.008	.131	1,107	.271	.691	1,447

a. Dependent Variable: NP

## LAMPIRAN 8

### HASIL HIPOTESIS

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	ML <sup>b</sup>		Enter

a. Dependent Variable: NP

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.166 <sup>a</sup>	.028	.023	.15663	2,319

a. Predictors: (Constant), ML

b. Dependent Variable: NP

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.145	1	.145	5,900	.016 <sup>b</sup>
	Residual	5,103	208	.025		
	Total	5,247	209			

a. Dependent Variable: NP

b. Predictors: (Constant), ML

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.413	.015		27,437	.000		
	ML	-.131	.054	-.166	-2,429	.016	1,000	1,000

a. Dependent Variable: NP



# SERTIFIKAT

Diberikan Kepada

## The Hendra Gunawan

NIM : 200912115

Telah mengikuti kegiatan Laboratorium Komputerisasi Akuntansi menggunakan

## Zahir Accounting Edisi Standar 5.1

Yang diselenggarakan di

**FAKULTAS EKONOMI  
UNIVERSITAS ESA UNGGUL**

**Lulus dengan nilai : A**

Materi yang diajarkan:

1. Fasilitas Zahir Edisi Standar versi 5.1
2. Studi kasus Perusahaan Dagang Dan Jasa
3. Analisa Laporan Keuangan dengan Menggunakan Zahir Accounting

Jakarta, 18 Juli 2012

PT Zahir Internasional

**Zahir®**

Hariawan Bayu

Manager Training