

## LAMPIRAN

Daftar perusahaan yang dijadikan sampel penelitian

No.	Nama Perusahaan	Kode
1.	PT Darya Varia Laboratoria Tbk	DVLA
2.	PT Indofarma Tbk	INAF
3.	PT Kimia Farma Tbk	KAEF
4.	PT Kalbe Farma Tbk	KLBF
5.	PT Merck Tbk	MERK
6.	PT Pyridam Farma Tbk	PYFA
7.	PT Industri Jamu dan Farmasi SidoMuncul Tbk	SIDO
8.	PT Taisho Pharmaceutical Indonesia Tbk	SQBI
9.	PT Tempo Scan Pacific Tbk	TSPC

## Lampiran 2

Data Hasil Penelitian

Tahun	Kode Perusahaan	Y	X1	X2	X3
		<i>Prudence</i>	KM	DAR	UP
2014	DVLA	-0.019	0	0.22	14.02759154
	INAF	-0.118	0	0.53	14.03732763
	KAEF	-0.06	0.0000225	0.39	14.90346121
	KLBF	-0.015	0	0.22	16.33636872
	MERK	-0.071	0	0.23	13.48227308
	PYFA	0.007	23.08	0.44	18.96727896
	SIDO	0.016	81	0.07	14.85274342
	SQBI	0.008	0	0.2	19.94532893
	TSPC	0.013	0.0677	0.26	20.14214916
2015	DVLA	-0.077	0	0.29	14.13489331
	INAF	-0.083	0	0.61	14.24319954
	KAEF	0.023	0.0000227	0.42	14.98991778
	KLBF	-0.027	0	0.2	16.43264482
	MERK	-0.028	0	0.26	13.37179359
	PYFA	-0.008	23.08	0.37	21.19323918
	SIDO	0.002	81	0.07	14.84374008

	SQBI	0.022	0	0.24	19.95545442
	TSPC	-0.039	0.048	0.31	22.56138858
<b>2016</b>	DVLA	-0.023	0	0.3	14.24167071
	INAF	0.217	0	0.58	14.13877669
	KAEF	0.015	0.0000227	0.51	15.34429423
	KLBF	0.012	0	0.18	16.53851564
	MERK	-0.081	0	0.22	13.51970894
	PYFA	-0.011	23.08	0.37	18.93388032
	SIDO	-0.02	81.8	0.08	14.90998563
	SQBI	-0.03	0	0.26	19.98769912
	TSPC	0.008	0.0393	0.3	22.60818277
<b>2017</b>	DVLA	-0.041	0	0.32	14.3107469
	INAF	-0.126	0	0.66	14.24069659
	KAEF	0.053	0.000013	0.58	15.62316782
	KLBF	0.027	0	0.16	16.62589103
	MERK	0.017	0	0.27	13.64953507
	PYFA	-0.086	23.08	0.32	18.88795522
	SIDO	-0.068	0	0.08	14.96551217
	SQBI	-0.027	0	0.27	20.01469882
	TSPC	-0.062	0.0317	0.32	22.72945101
<b>2018</b>	DVLA	0.103	0	0.28	14.33598211
	INAF	0.026	0	0.66	14.18178429
	KAEF	0.015	0.000013	0.64	16.06262808
	KLBF	-0.015	0	0.15	16.71397206
	MERK	-0.104	0	0.58	14.04908987
	PYFA	0.019	29.96	0.36	19.04692481
	SIDO	-0.099	0	0.13	15.02077093
	SQBI	-0.037	0	0.32	20.0626648
	TSPC	-0.041	0.0317	0.31	22.78632073

### Lampiran 3

Hasil Output SPSS

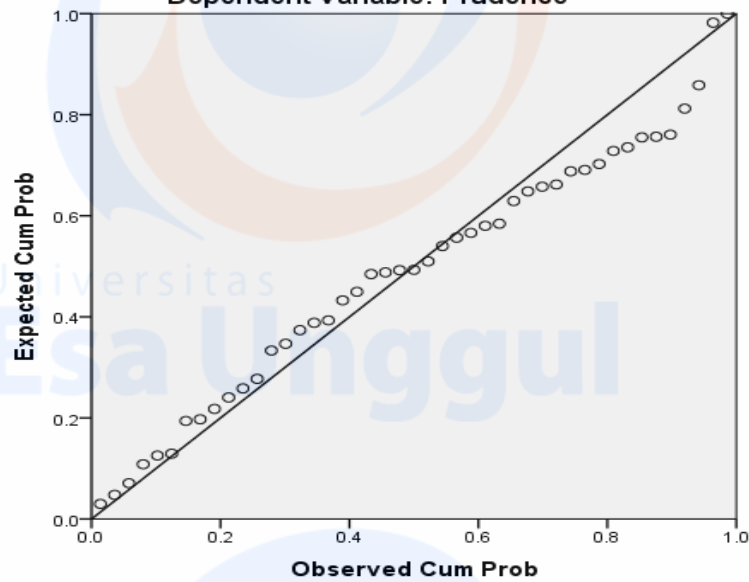
**Statistik Deskriptif**

**Descriptive Statistics**

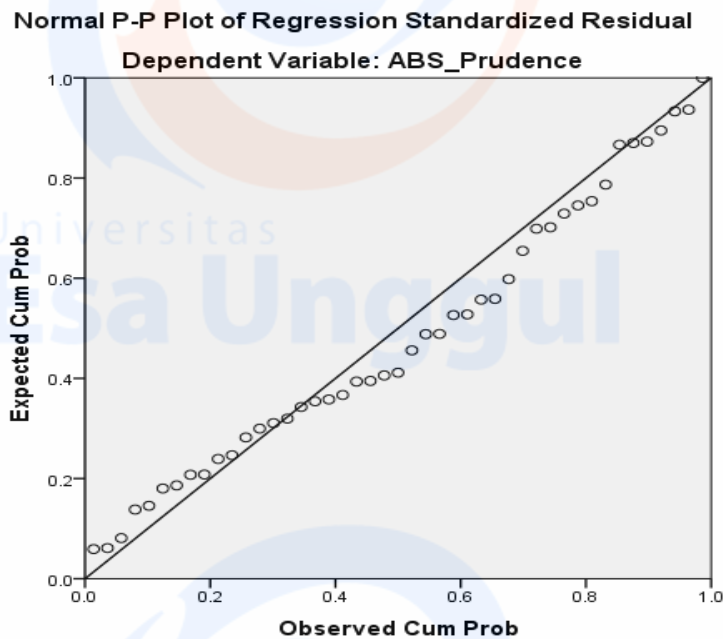
	N	Minimum	Maximum	Mean	Std. Deviation
Prudence	45	-.13	.22	-.0181	.05949
KM	45	.00	81.80	8.1400	21.24529
DAR	45	.07	.66	.3231	.16370
UP	45	2.796.111	18.146.206.150. 000	3.209.925.30 4.000	5.058.342.97 0.000
Valid N (listwise)	45				

**Uji Normalitas Data I**

**Normal P-P Plot of Regression Standardized Residual**  
**Dependent Variable: Prudence**



**Uji Normalitas Data II**



**Uji Kolmogorov-Smirnov**

**One-Sample Kolmogorov-Smirnov Test**

Unstandardized  
Residual

N		45
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.05895010
	Most Extreme Differences	
	Absolute	.143
	Positive	.143
	Negative	-.062
Test Statistic		.143
Asymp. Sig. (2-tailed)		.022 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		45
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.03646119
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.063
Test Statistic		.106
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

### Uji Multikolinearitas

Model		Coefficients <sup>a</sup>				Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients		Tolerance	VIF
		B	Std. Error	Beta	t	Sig.	
1	(Constant)	.103	.037		2.757	.009	
	KM	.000	.000	-.168	-1.169	.249	.863
	DAR	.074	.038	.283	1.956	.057	.853
	UP	-.005	.002	-.328	-2.428	.020	.978

b. Dependent Variable: ABS\_Prudence

**Uji Autokorelasi**

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df 1	df 2		
1	.517 <sup>a</sup>	.267	.213	.03777	.267	4.980	3	41	.005	2.404

a. Predictors: (Constant), UP, KM, DAR

b. Dependent Variable: ABS\_Prudence

**Runs Test**

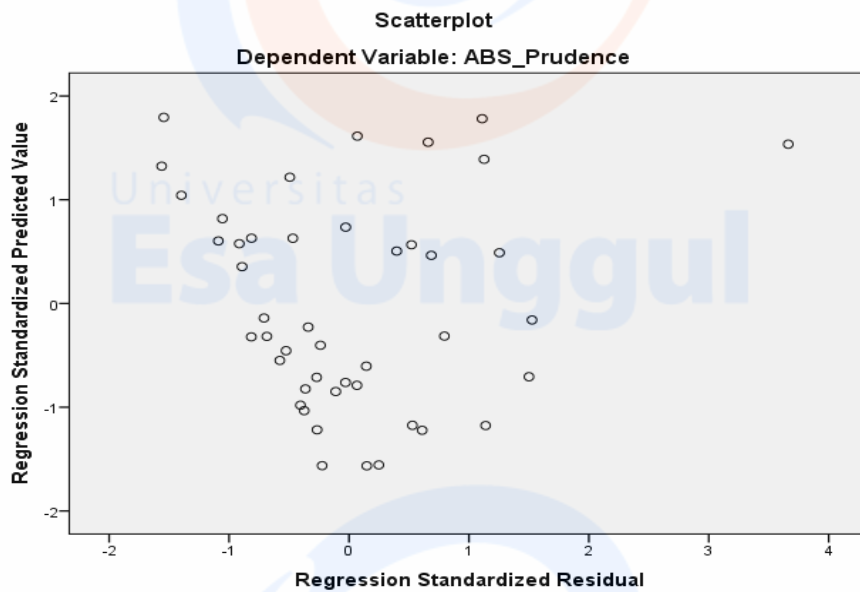
**Runs Test**

Unstandardized Residual

Test Value <sup>a</sup>	-.00846
Cases < Test Value	22
Cases >= Test Value	23
Total Cases	45
Number of Runs	24
Z	.003
Asymp. Sig. (2-tailed)	.997

a. Median

**Uji Heterokedastisitas**



**Uji Regresi Linear Berganda**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.103	.037		2.757	.009		
	KM	.000337	.000288	-.168	-1.169	.249	.863	1.158
	DAR	.074	.038	.283	1.956	.057	.853	1.172
	UP	-.005	.002	-.328	-2.428	.020	.978	1.022

a. Dependent Variable: ABS\_Prudence

**Uji F**

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.021	3	.007	4.980	.005 <sup>b</sup>
	Residual	.058	41	.001		
	Total	.080	44			

a. Dependent Variable: ABS\_Prudence

b. Predictors: (Constant), UP, KM, DAR

**Uji T**

Model		Unstandardized Coefficients		Coefficients <sup>a</sup>		Sig.	Collinearity Statistics	
		B	Std. Error	Standardized Coefficients Beta	T		Tolerance	VIF
1	(Constant)	.103	.037		2.757	.009		
	KM	.000	.000	-.168	-1.169	.249	.863	1.158
	DAR	.074	.038	.283	1.956	.057	.853	1.172
	UP	-.005	.002	-.328	-2.428	.020	.978	1.022

a. Dependent Variable: ABS\_Prudence

**Uji Koefisien Determinasi**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.517 <sup>a</sup>	.267	.213	.03777	.267	4.980	3	41	.005	2.404

a. Predictors: (Constant), UP, KM, DAR

b. Dependent Variable: ABS\_Prudence