

LAMPIRAN

1. DATA PERHITUNGAN MANAJEMEN LABA

TABEL PERHITUNGAN DACCit PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2014

Tahun	Emitmen	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2014	AKPI	-0.179084749	-0.044822668	-0.134262082
2014	EKAD	0.105775315	-0.003477224	0.109252539
2014	INAI	-0.077688383	0.019039151	-0.096727534
2014	TOTO	-0.006784878	-0.037649072	0.030864193
2014	AMFG	-0.029839862	-0.036475560	0.006635697
2014	ARNA	0.020007189	-0.058725941	0.078733129
2014	CPIN	0.095878649	-0.048126192	0.144004841
2014	FASW	-0.218041756	-0.067596867	-0.150444889
2014	IGAR	0.092569863	0.010181278	0.082388586
2014	INCI	0.136692214	-0.021343464	0.158035679
2014	INTP	-0.002653338	-0.050082863	0.047429525
2014	KIAS	0.016923744	-0.083623666	0.100547410
2014	LMSH	-0.018325328	-0.030944479	0.012619151
2014	MAIN	0.097996111	-0.078382572	0.176378683
2014	SMBR	0.016526041	-0.024832928	0.041358969
2014	SMCB	-0.069860336	-0.111767605	0.041907269

TABEL PERHITUNGAN DACCit PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2015

Tahun	Emitmen	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2015	AKPI	0.027291221	-0.091830423	0.119121644
2015	EKAD	-0.131020665	-0.026015301	-0.105005364
2015	INAI	-0.020501827	-0.001525617	-0.018976210
2015	TOTO	0.021629134	-0.038775150	0.060404283
2015	AMFG	-0.006505476	-0.056450337	0.049944861
2015	ARNA	-0.032329255	-0.149881303	0.117552048
2015	CPIN	0.002380970	-0.058897393	0.061278363
2015	FASW	-0.068410382	-0.114267861	0.045857479
2015	IGAR	-0.081867537	-0.035902474	-0.045965064
2015	INCI	-0.059610510	-0.025876720	-0.033733790
2015	INTP	-0.023972880	-0.066238539	0.042265658
2015	KIAS	-0.000000040	-0.086748433	0.086748393
2015	LMSH	-0.064084053	-0.083616712	0.019532660
2015	MAIN	-0.010142964	-0.052624503	0.042481539
2015	SMBR	0.119036873	-0.077895442	0.196932315
2015	SMCB	-0.020857904	-0.110828851	0.089970947

TABEL PERHITUNGAN DACCit PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2016

Tahun	Emitmen	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2016	AKPI	-0.122964917	-0.062442088	-0.060522829
2016	EKAD	0.015898059	-0.102321187	0.118219246
2016	INAI	0.139307207	-0.038549397	0.177856604
2016	TOTO	-0.056255701	-0.051054242	-0.005201459
2016	AMFG	-0.017000779	-0.098290218	0.081289439
2016	ARNA	-0.002965135	-0.058285783	0.055320648
2016	CPIN	-0.077527859	-0.012958504	-0.064569356
2016	FASW	-0.204318837	-0.100434739	-0.103884098
2016	IGAR	0.014629757	0.009372305	0.005257452
2016	INCI	0.107809911	-0.078573761	0.186383672
2016	INTP	0.011730291	-0.074541458	0.086271748
2016	KIAS	-0.000000133	-0.072309097	0.072308964
2016	LMSH	-0.004623604	-0.069288894	0.064665290
2016	MAIN	0.009748759	-0.045185659	0.054934418
2016	SMBR	0.052554689	-0.081932928	0.134487617
2016	SMCB	-0.073004037	-0.113717180	0.040713143

TABEL PERHITUNGAN DACCit PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2017

Tahun	Emitmen	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2017	AKPI	-0.050572923	-0.083569302	0.032996379
2017	EKAD	0.035002828	-0.054434764	0.089437592
2017	INAI	-0.009494399	-0.052944331	0.043449932
2017	TOTO	-0.055164639	-0.035471765	-0.019692873
2017	AMFG	-0.047323743	-0.086194241	0.038870498
2017	ARNA	-0.079972774	-0.053146107	-0.026826666
2017	CPIN	0.030253220	-0.004184726	0.034437946
2017	FASW	-0.060298852	-0.073927784	0.013628932
2017	IGAR	-0.035778394	-0.032492181	-0.003286213
2017	INCI	0.015023516	-0.030021368	0.045044884
2017	INTP	-0.030579412	-0.063527302	0.032947890
2017	KIAS	-0.036260255	-0.084851004	0.048590749
2017	LMSH	-0.014871793	0.007512917	-0.022384710
2017	MAIN	-0.056878217	-0.057791543	0.000913326
2017	SMBR	-0.008374617	-0.110927697	0.102553079
2017	SMCB	-0.079770196	-0.099403205	0.019633009

TABEL PERHITUNGAN DACCit PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2018

Tahun	Emitmen	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2018	AKPI	0.029544583	-0.071352832	0.100897415
2018	EKAD	0.016097341	-0.046620424	0.062717765
2018	INAI	-0.075699614	-0.029720078	-0.045979535
2018	TOTO	-0.003543616	-0.025408237	0.021864622
2018	AMFG	-0.033539912	-0.104867102	0.071327189
2018	ARNA	-0.123993842	-0.044403565	-0.079590277
2018	CPIN	-0.019748185	-0.033749681	0.014001497
2018	FASW	-0.034992531	-0.067914176	0.032921644
2018	IGAR	0.072904281	-0.030862901	0.103767182
2018	INCI	0.015086485	-0.036031997	0.051118482
2018	INTP	-0.029053645	-0.060233571	0.031179926
2018	KIAS	-0.033672024	-0.074991649	0.041319625
2018	LMSH	0.030228006	-0.030710726	0.060938731
2018	MAIN	-0.020869256	-0.023502510	0.002633254
2018	SMBR	0.002293411	-0.087559920	0.089853331
2018	SMCB	-0.062798160	-0.088317733	0.025519573

2. DATA PERHITUNGAN PROFITABILITAS

TABEL PERHITUNGAN ROAPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2014

KODE	Tahun	Laba Bersih	Total Asset	ROA
AKPI	2014	104	2,227	0.0465
EKAD	2014	40,985,863,205	411,726,182,748	0.0995
INAI	2014	22,415	893,664	0.0251
TOTO	2014	295,861,032,723	2,062,386,924,390	0.1435
AMFG	2014	458,635	3,918,391	0.1170
ARNA	2014	261,651,053,219	1,259,175,442,875	0.2078
CPIN	2014	1,746,644	21,083,004	0.0828
FASW	2014	86,745,854,950	5,581,000,723,345	0.0155
IGAR	2014	54,898,874,758	349,894,783,575	0.1569
INCI	2014	11,028,221,012	147,992,617,351	0.0745
INTP	2014	5,274,009	28,884,973	0.1826
KIAS	2014	92,239	2,203,158	0.0419
LMSH	2014	7,403,115,436	139,915,598,255	0.0529
MAIN	2014	(84,778,033)	3,531,219,815	-0.0240
SMBR	2014	328,336,316	2,926,360,857	0.1122

TABEL PERHITUNGAN ROAPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2015

KODE	Tahun	Laba Bersih	Total Asset	ROA
AKPI	2015	9,982,459	2,883,143,132	0.0035
EKAD	2015	47,040,256,456	389,691,595,500	0.1207
INAI	2015	28,615,673,167	1,330,259,296,537	0.0215
TOTO	2015	285,236,780,659	2,439,540,859,205	0.1169
AMFG	2015	341,346	4,270,275	0.0799
ARNA	2015	71,209,943,348	1,430,779,475,454	0.0498
CPIN	2015	1,832,598	24,916,656	0.0735
FASW	2015	(308,896,601,295)	6,993,634,266,969	-0.0442
IGAR	2015	51,416,184,307	383,936,040,590	0.1339
INCI	2015	16,960,660,023	169,546,066,314	0.1000
INTP	2015	4,356,661	27,638,360	0.1576
KIAS	2015	(144,635)	2,083,770	-0.0694
LMSH	2015	1,944,443,395	133,782,751,041	0.0145
MAIN	2015	(62,097,227)	3,962,068,064	-0.0157
SMBR	2015	348,344,846	3,268,667,933	0.1066
SMCB	2015	175,127	17,370,875	0.0101

TABEL PERHITUNGAN ROAPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2016

KODE	Tahun	Laba Bersih	Total Asset	ROA
AKPI	2016	30,095,547	2,615,909,190	0.0115
EKAD	2016	90,685,821,530	702,508,630,708	0.1291
INAI	2016	35,552,975,244	1,339,032,413,455	0.0266
TOTO	2016	168,564,583,718	2,581,440,938,262	0.0653
AMFG	2016	260,444	5,504,890	0.0473
ARNA	2016	91,375,910,975	1,543,216,299,146	0.0592
CPIN	2016	2,225,402	24,204,994	0.0919
FASW	2016	778,012,761,625	8,583,223,835,997	0.0906
IGAR	2016	69,305,629,795	439,465,673,296	0.1577
INCI	2016	9,988,836,259	269,351,381,344	0.0371
INTP	2016	3,870,319	30,150,580	0.1284
KIAS	2016	(252,499)	1,859,670	-0.1358
LMSH	2016	6,252,814,811	162,828,169,250	0.0384
MAIN	2016	290,230,477	3,919,764,494	0.0740
SMBR	2016	259,090,525	4,368,876,996	0.0593
SMCB	2016	(284,584)	19,763,133	-0.0144

TABEL PERHITUNGAN ROAPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2017

KODE	Tahun	Laba Bersih	Total Asset	ROA
AKPI	2017	13,333,970	2,745,325,833	0.0049
EKAD	2017	76,195,665,729	796,767,646,172	0.0956
INAI	2017	38,651,704,520	1,213,916,545,120	0.0318
TOTO	2017	278,935,804,544	2,826,490,815,501	0.0987
AMFG	2017	38,569	6,267,816	0.0062
ARNA	2017	122,183,909,643	1,601,346,561,573	0.0763
CPIN	2017	2,499,875	24,532,331	0.1019
FASW	2017	595,868,198,714	9,369,891,776,775	0.0636
IGAR	2017	72,376,683,136	513,022,591,574	0.1411
INCI	2017	16,554,272,131	303,788,390,330	0.0545
INTP	2017	1,859,818	28,863,676	0.0644
KIAS	2017	(85,300,976,555)	1,767,603,505,697	-0.0483
LMSH	2017	12,967,113,850	161,163,426,840	0.0805
MAIN	2017	42,943,995	4,008,635,719	0.0107
SMBR	2017	146,648,432	5,060,337,247	0.0290
SMCB	2017	(758,045)	19,626,403	-0.0386

TABEL PERHITUNGAN ROAPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2018

KODE	Tahun	Laba Bersih	Total Asset	ROA
AKPI	2018	64,226,271	3,070,410,492	0.0209
EKAD	2018	74,045,187,763	853,267,454,400	0.0868
INAI	2018	40,463,141,350	1,400,683,598,096	0.0289
TOTO	2018	346,692,796,102	2,897,119,790,044	0.1197
AMFG	2018	6,596	8,432,632	0.0008
ARNA	2018	158,207,798,602	1,652,905,985,730	0.0957
CPIN	2018	4,551,485	27,645,118	0.1646
FASW	2018	1,405,367,771,073	10,965,118,708,784	0.1282
IGAR	2018	44,672,438,405	570,197,810,698	0.0783
INCI	2018	16,675,673,703	391,362,697,956	0.0426
INTP	2018	1,145,937	27,788,562	0.0412
KIAS	2018	(79,206,468,705)	1,704,424,579,208	-0.0465
LMSH	2018	2,886,727,390	160,027,280,153	0.0180
MAIN	2018	284,246,878	4,335,844,455	0.0656
SMBR	2018	76,074,721	5,538,079,503	0.0137
SMCB	2018	(827,985)	18,667,187	-0.0444

3. DATA PERHITUNGAN *LEVERAGE*TABEL PERHITUNGAN DERPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2014

Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	DER
AKPI	2014	1,195	1,032	1.1588
EKAD	2014	143,820,128,736	267,906,054,012	0.5368
INAI	2014	771,922	121,742	6.3406
TOTO	2014	936,489,293,896	2,062,386,924,390	0.4541
AMFG	2014	733,749	3,184,642	0.2304
ARNA	2014	346,944,901,743	912,230,541,132	0.3803
CPIN	2014	9,919,150	10,943,289	0.9064
FASW	2014	3,936,322,827,206	1,644,677,896,139	2.3934
IGAR	2014	86,443,556,430	263,451,227,145	0.3281
INCI	2014	10,872,710,103	137,119,907,248	0.0793
INTP	2014	4,100,172	24,784,801	0.1654
KIAS	2014	250,736	1,952,422	0.1284
LMSH	2014	23,964,388,443	115,951,209,812	0.2067
MAIN	2014	2,453,334,659	1,077,885,156	2.2761
SMBR	2014	209,113,746	2,717,247,111	0.0770
SMCB	2014	8,436,760	8,758,592	0.9633

TABEL PERHITUNGAN DERPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2015

Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	DER
AKPI	2015	1,775,577,239	1,107,565,893	1.6031
EKAD	2015	97,730,178,889	291,961,416,611	0.3347
INAI	2015	1,090,438,393,880	239,820,902,657	4.5469
TOTO	2015	947,997,940,099	2,439,540,859,205	0.3886
AMFG	2015	880,052	3,390,223	0.2596
ARNA	2015	536,050,998,398	894,728,477,056	0.5991
CPIN	2015	12,129,993	12,786,663	0.9486
FASW	2015	4,548,288,087,745	2,445,346,179,224	1.8600
IGAR	2015	73,471,782,127	310,464,258,463	0.2367
INCI	2015	15,494,757,317	154,051,308,997	0.1006
INTP	2015	3,772,410	23,865,950	0.1581
KIAS	2015	317,492	1,766,278	0.1798
LMSH	2015	21,341,373,897	112,441,377,144	0.1898
MAIN	2015	2,413,482,767	1,548,585,297	1.5585
SMBR	2015	319,315,349	2,949,352,584	0.1083
SMCB	2015	8,921,018	8,449,857	1.0558

TABEL PERHITUNGAN DERPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2016

Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	DER
AKPI	2016	1,495,874,021	1,120,035,169	1.3356
EKAD	2016	110,503,822,983	592,004,807,725	0.1867
INAI	2016	1,081,015,810,782	258,016,602,673	4.1897
TOTO	2016	1,057,566,418,720	2,581,440,938,262	0.4097
AMFG	2016	1,905,626	3,599,264	0.5294
ARNA	2016	595,128,097,887	948,088,201,259	0.6277
CPIN	2016	10,047,751	14,157,243	0.7097
FASW	2016	5,424,781,372,865	3,158,442,463,132	1.7175
IGAR	2016	65,716,637,766	373,749,035,530	0.1758
INCI	2016	26,524,918,593	242,826,462,751	0.1092
INTP	2016	4,011,877	26,138,703	0.1535
KIAS	2016	339,640	1,520,030	0.2234
LMSH	2016	45,511,700,128	117,316,469,122	0.3879
MAIN	2016	2,082,189,069	1,837,575,425	1.1331
SMBR	2016	1,248,119,294	3,120,757,702	0.3999
SMCB	2016	11,702,538	8,060,595	1.4518

TABEL PERHITUNGAN DERPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2017

Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	DER
AKPI	2017	1,618,713,342	1,126,612,491	1.4368
EKAD	2017	133,949,920,707	662,817,725,465	0.2021
INAI	2017	936,511,874,370	277,404,670,750	3.3760
TOTO	2017	1,132,699,218,954	1,693,791,596,547	0.6687
AMFG	2017	2,718,939	3,548,877	0.7661
ARNA	2017	571,946,769,034	1,029,399,792,539	0.5556
CPIN	2017	8,822,202	15,710,129	0.5616
FASW	2017	6,081,574,204,386	3,288,317,572,389	1.8494
IGAR	2017	71,075,842,431	441,946,749,143	0.1608
INCI	2017	35,408,565,186	268,379,825,144	0.1319
INTP	2017	4,307,169	24,556,507	0.1754
KIAS	2017	340,873,208,857	1,426,730,296,840	0.2389
LMSH	2017	31,541,423,763	129,622,003,077	0.2433
MAIN	2017	2,371,092,779	1,637,542,940	1.4480
SMBR	2017	1,647,477,388	3,412,859,859	0.4827
SMCB	2017	12,429,452	7,196,951	1.7270

TABEL PERHITUNGAN DER PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2018

Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	DER
AKPI	2018	1,836,576,739	1,233,833,753	1.4885
EKAD	2018	128,684,953,153	724,582,501,247	0.1776
INAI	2018	1,096,799,666,849	303,883,931,247	3.6093
TOTO	2018	967,642,637,307	1,929,477,152,737	0.5015
AMFG	2018	4,835,966	6,267,816	0.7716
ARNA	2018	556,309,556,626	1,096,596,429,104	0.5073
CPIN	2018	8,253,944	19,391,174	0.4257
FASW	2018	6,676,781,411,219	4,288,337,297,565	1.5570
IGAR	2018	87,283,567,361	482,914,243,337	0.1807
INCI	2018	71,410,278,158	319,952,419,798	0.2232
INTP	2018	4,566,973	23,221,589	0.1967
KIAS	2018	349,587,345,823	1,354,837,233,385	0.2580
LMSH	2018	27,335,071,863	132,692,208,290	0.2060
MAIN	2018	2,439,198,361	1,896,646,094	1.2861
SMBR	2018	2,064,408,447	3,473,671,056	0.5943
SMCB	2018	12,250,837	6,416,350	1.9093

4. DATA PERHITUNGAN KEBIJAKAN DIVIDEN

TABEL PERHITUNGAN DPRPERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI DASAR DAN KIMIA 2014

Kode Perusahaan	Tahun	DPS	EPS	DPR
AKPI	2014	8	51.04	0.1567
EKAD	2014	9	58	0.1552
INAI	2014	6	69.63	0.1131
TOTO	2014	50	299	0.1672
AMFG	2014	80	780	0.1026
ARNA	2014	16	35.32	0.4530
CPIN	2014	45	270	0.1690
FASW	2014	51	120	0.4285
IGAR	2014	10	33.53	0.2982
INCI	2014	10	61	0.1639
INTP	2014	61	65	0.9429
KIAS	2014	1.6	6	0.2642
LMSH	2014	192	771	0.2500
MAIN	2014	20	-48	(0.4167)
SMBR	2014	2	8	0.2500
SMCB	2014	14	36	0.3898

TABEL PERHITUNGAN DPRPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2015

Kode Perusahaan	Tahun	DPS	EPS	DPR
AKPI	2015	9	40.67	0.2213
EKAD	2015	10	67	0.1493
INAI	2015	80	90.33	0.8856
TOTO	2015	50	282	0.1773
AMFG	2015	77	760	0.1017
ARNA	2015	20	38.23	0.5260
CPIN	2015	74	285	0.2589
FASW	2015	15	-124.66	(0.1203)
IGAR	2015	2	25	0.0831
INCI	2015	5	50	0.1067
INTP	2015	17	50	0.3507
KIAS	2015	-2.3	-9.09	0.2500
LMSH	2015	16	65	0.2469
MAIN	2015	20	-34	(0.5882)
SMBR	2015	2	8	0.2500
SMCB	2015	26	40	0.6563

TABEL PERHITUNGAN DPRPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2016

Kode Perusahaan	Tahun	DPS	EPS	DPR
AKPI	2016	12	77.06	0.1557
EKAD	2016	32	126	0.2540
INAI	2016	55	112.23	0.4901
TOTO	2016	5	16.33	0.3062
AMFG	2016	106	800	0.1333
ARNA	2016	0.3	9.8	0.0325
CPIN	2016	269	65	4.1354
FASW	2016	72	130	0.5574
IGAR	2016	1.8	24.5	0.0748
INCI	2016	10	55	0.1818
INTP	2016	56	63	0.8836
KIAS	2016	-4	-16.09	0.2500
LMSH	2016	16	65	0.2500
MAIN	2016	7	25	0.2936
SMBR	2016	2	8	0.2500
SMCB	2016	15	-37	(0.4054)

TABEL PERHITUNGAN DPRPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2017

Kode Perusahaan	Tahun	DPS	EPS	DPR
AKPI	2017	6	19.62	0.3149
EKAD	2017	18	108	0.1667
INAI	2017	30	61	0.4918
TOTO	2017	5	27.02	0.1850
AMFG	2017	286	850	0.3376
ARNA	2017	14	20	0.7291
CPIN	2017	108	293	0.3676
FASW	2017	40	105	0.3899
IGAR	2017	10	53.5	0.1869
INCI	2017	7	60	0.1310
INTP	2017	97	70	1.3855
KIAS	2017	1.4	5.41	0.2500
LMSH	2017	1.5	20	0.0740
MAIN	2017	20	19	1.0526
SMBR	2017	2	8	0.2500
SMCB	2017	15	-99	(0.1515)

TABEL PERHITUNGAN DPRPERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA 2018

Kode Perusahaan	Tahun	DPS	EPS	DPR
AKPI	2018	0.5	8.03	0.0569
EKAD	2018	18	103	0.1748
INAI	2018	21	45.34	0.4698
TOTO	2018	10	33.59	0.2977
AMFG	2018	34.72	15	2.3147
ARNA	2018	16	21.33	0.7501
CPIN	2018	47	278	0.1690
FASW	2018	25	90	0.2857
IGAR	2018	10	34.77	0.2876
INCI	2018	10	85	0.1176
INTP	2018	2.9	0.000311292	0.9429
KIAS	2018	1.5	4.97	0.2500
LMSH	2018	7.5	30	0.2500
MAIN	2018	4	25	0.1918
SMBR	2018	2	8	0.2500
SMCB	2018	15	-108	(0.1389)

5. Hasil Olah Data dari Excel ke Aplikasi SPSS 23
 a. Hasil Uji Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	80	-.14	.21	.0586	.06253
DER	80	.08	6.34	.9051	1.11381
DPR	80	-.59	4.14	.3515	.57151
DACCit	80	-.15	.20	.0404	.07017
Valid N (listwise)	80				

b. Hasil Uji Normalitas Data Menggunakan One-Sample Kolmogorov-Smirnov Test
 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,58123832
Most Extreme Differences	Absolute	,114
	Positive	,114
	Negative	-,070
Test Statistic		,114
Asymp. Sig. (2-tailed)		,153 ^c

a. Test distribution is Normal.

b. Calculated from data.

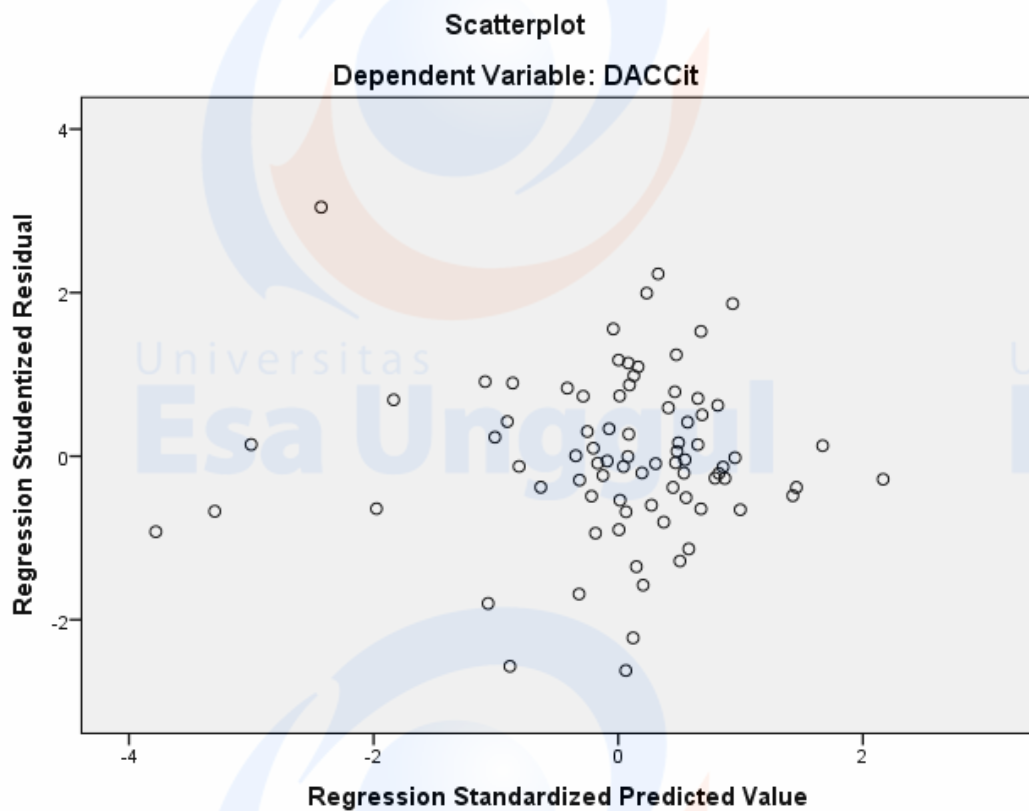
c. Lilliefors Significance Correction.

c. Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.074	.014			
	ROA	-.181	.129	-.161	.889	1.124
	DER	.018	.007	.282	.900	1.111
	DPR	-.019	.013	-.156	.987	1.013

d. Hasil Uji Grafik *Scatterplot*



e. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 ^a	.105	.070	.06768	2.141

a. Predictors: (Constant), DPR, DER, ROA

b. Dependent Variable: DACCit

f. Hasil Uji Analisis Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.074	.014		5.205	.000
	ROA	-.181	.129	-.161	-1.402	.165
	DER	.018	.007	.282	2.467	.016
	DPR	-.019	.013	-.156	-1.428	.157

a. Dependent Variable: DACCit

g. Hasil Uji Signifikansi Simultan

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.041	3	.014	2.975	.037 ^b
	Residual	.348	76	.005		
	Total	.389	79			

a. Dependent Variable: DACCit

b. Predictors: (Constant), DPR, DER, ROA

h. Hasil Uji Signifikansi Parsial (Uji T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.074	.014		5.205	.000
	ROA	-.181	.129	-.161	-1.402	.165
	DER	.018	.007	.282	2.467	.016
	DPR	-.019	.013	-.156	-1.428	.157

a. Dependent Variable: DACCit

i. Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 ^a	.105	.070	.06768	2.141