

## LAMPIRAN 1

### Hasil Perhitungan Rasio Perubahan Surplus, Rasio Biaya Manajemen, Rasio Piutang Terhadap Surplus dan Tingkat Solvabilitas Tahun 2004 – 2012

Rasio Perubahan Surplus (RPS)	Rasio Biaya Manajemen (RBM)	Rasio Piutang terhadap Surplus (RPTS)	Tingkat Solvabilitas (SOV)
9,77	15,93	69,11	150,9
11,02	18,7	113,11	157,7
10,51	21,77	55,5	174,05
15,97	19,79	85	153,13
10	22,75	95	227,11
32,06	24,28	35	154
19,98	25,54	45,22	147
15,37	26,6	25,11	179,9
32,06	29,84	75,2	159,3
17,93	21,59	24	165,81
14,57	15,33	46	702,33
32,14	17,11	25	860,7
26,68	16,09	39	763,7
52,33	14,4	54,33	987,8
13,63	16,06	53,4	672
37,76	20,59	66,3	207
11,97	14,85	23,4	211
9,81	13,08	54,3	176
16,83	14,6	41	149
14,88	13,56	23,7	159

14,52	16,67	25,9	194,56
19,46	15,15	39,98	174,59
21,81	15,43	46,3	172,57
22,63	5,56	28,4	150,67
26,83	15,99	38,4	193,84
18,9	16,96	29,6	305,05
22,43	17,22	37,5	365,1
25,55	14,48	41,2	339,07
18,43	12,51	21,4	369,46
34,09	11,9	32,4	432,87
32,3	11,3	24,9	345,9
34,4	12,2	31,2	298,3
25	21,1	34,2	451
21,3	19,3	35,1	325,1
31,4	11,1	41,5	267,1
19,8	9,8	31,2	352,1
21,5	11,1	34,2	312
24,1	13,1	32,4	213,4
25,3	14,2	23,1	199
29,2	12,3	32,5	214,8
28,9	12,3	54,6	345,2
35,6	12,1	45,1	412,3
39,2	23,1	34,9	345,2
26,7	13,2	29,8	423,1

## LAMPIRAN 2

### Hasil Output Rasio Perubahan Surplus, Rasio Biaya Manajemen, Rasio Piutang Terhadap Surplus dan Tingkat Solvabilitas Tahun 2004 – 2012

Output Created			
Comments			
Input	Active Dataset	DataSet0	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File		45
Missing Value Handling	Definition of Missing Cases Used	User-defined missing values are treated as missing. Statistics are based on cases with no missing values for any variable used.	
Syntax		REGRESSION /DESCRIPTIVES MEAN STDDEV CORR SIG N /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL CHANGE /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT SOV /METHOD=ENTER RPS RBM RPTS /SCATTERPLOT=(*SRESID ,*ZPRED) /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID).	

#### Descriptive Statistics

	Mean	Std. Deviation	N
SOV	320,6869	206,11549	45
RPS	23,6893	9,64159	45
RBM	16,3340	4,89000	45
RPTS	42,9013	19,86198	45

## Correlations

		SOV	RPS	RBM	RPTS
Pearson Correlation	SOV	1,000	,468	-,187	-,093
	RPS	,468	1,000	-,100	-,156
	RBM	-,187	-,100	1,000	,333
	RPTS	-,093	-,156	,333	1,000
Sig. (1- tailed)	SOV	.	,001	,109	,272
	RPS	,001	.	,258	,153
	RBM	,109	,258	.	,013
	RPTS	,272	,153	,013	.
N	SOV	45	45	45	45
	RPS	45	45	45	45
	RBM	45	45	45	45
	RPTS	45	45	45	45

Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	RPTS, RPS, RBM <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: SOV

Model Summary<sup>b</sup>

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	,489 <sup>a</sup>	,239	,184	186,23199	,239	4,299	3	41	,010	,922

a. Predictors: (Constant), RPTS, RPS, RBM

b. Dependent Variable: SOV

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	447301,745	3	149100,582	4,299	,010 <sup>a</sup>
	Residual	1421976,496	41	34682,354		
	Total	1869278,242	44			

a. Predictors: (Constant), RPTS, RPS, RBM

b. Dependent Variable: SOV

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	180,509	132,341		1,364	,000		
	RPS	9,770	2,952	,457	3,310	,002	,973	1,028
	RBM	-6,373	6,097	-,151	-1,045	,302	,887	1,128
	RPTS	,299	1,512	,029	,198	,844	,874	1,144

a. Dependent Variable: SOV

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	RPS	RBM	RPTS
1	1	3,704	1,000	,00	,01	,00	,01
	2	,186	4,466	,00	,39	,01	,35
	3	,079	6,829	,03	,26	,43	,61
	4	,031	10,964	,97	,35	,55	,03

a. Dependent Variable: SOV



