

Hasil Olah Data Tahun 2008

| No | Kode | Nama Perusahaan | LnAset | ROE | DER | PBV |
|----|------|---|-------------|-------------|-------------|-------------|
| 1 | ADES | PT Akasha Wira International Tbk | 25.94370274 | -0.29303634 | 2.564973602 | 4.71708297 |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 27.64783669 | 0.095879632 | 1.602212002 | 1.506554328 |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 27.12940297 | 0.118580607 | 1.576479598 | 0.44302855 |
| 4 | DLTA | PT Delta Djakarta Tbk | 27.27191035 | 0.161137277 | 0.335372705 | 0.831824751 |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 31.30963051 | 0.078608394 | 2.008708935 | 0.640569045 |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 27.57062228 | 0.64595981 | 1.734481477 | 4.039376529 |
| 7 | MYOR | PT Mayora Indah Tbk | 28.70363092 | 0.15760066 | 1.322231226 | 0.607056751 |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | 26.38262609 | 0.101614343 | 1.621946891 | 1.548736812 |
| 9 | SKLT | PT Sekar Laut Tbk | 26.02657075 | 0.042701092 | 0.996027805 | 0.617345035 |
| 10 | STTP | PT Siantar Top Tbk | 27.16381198 | 0.013251301 | 0.724507203 | 0.540672911 |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 28.1727621 | 0.267511301 | 0.514103463 | 1.882583298 |

Hasil Olah Data Tahun 2009

| No | Kode | Nama Perusahaan | LnAset | ROE | DER | PBV |
|----|------|---|-------------|-------------|-------------|-------------|
| 1 | ADES | PT Akasha Wira International Tbk | 25.90666045 | 0.239244199 | 1.613450798 | 3.84796136 |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 28.08135063 | 0.054901336 | 1.462198907 | 1.552661266 |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 27.06644304 | 0.164145937 | 0.885605307 | 0.439096186 |
| 4 | DLTA | PT Delta Djakarta Tbk | 27.35714415 | 0.21433148 | 0.12023684 | 0.434089306 |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 31.32943002 | 0.133961875 | 1.605993727 | 1.218225113 |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 27.62446467 | 3.233029247 | 8.430764265 | 10.0006645 |
| 7 | MYOR | PT Mayora Indah Tbk | 28.80859799 | 0.235281697 | 1.026056501 | 0.481733578 |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | 26.59151418 | 0.2587121 | 1.433966627 | 0.872525493 |
| 9 | SKLT | PT Sekar Laut Tbk | 26.00240038 | 0.11277533 | 0.728634361 | 0.608581938 |
| 10 | STTP | PT Siantar Top Tbk | 27.03003553 | 0.101535442 | 1.117658692 | 1.052510575 |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 28.18070258 | 0.051320849 | 0.454118139 | 1.211960234 |

Hasil Olah Data Tahun 2010

| No | Kode | Nama Perusahaan | LnAset | ROE | DER | PBV |
|----|------|---|-------------|-------------|-------------|-------------|
| 1 | ADES | PT Akasha Wira International Tbk | 26.5055298 | 0.316976712 | 2.24889365 | 10.21768021 |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 28.29213569 | 0.127501311 | 2.282582206 | 2.07133742 |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 25.16646988 | 0.095746694 | 1.754533401 | 0.40951045 |
| 4 | DLTA | PT Delta Djakarta Tbk | 27.28653445 | 0.246168003 | 0.194191038 | 3.238480785 |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 31.48702293 | 0.158349699 | 0.906659477 | 1.6695933 |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 27.75948645 | 94.02 | 1.413054596 | 12.09503609 |
| 7 | MYOR | PT Mayora Indah Tbk | 29.11244178 | 0.243101098 | 1.184501543 | 3.596752019 |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | 26.75060657 | 0.093381136 | 1.598111994 | 0.728602716 |
| 9 | SKLT | PT Sekar Laut Tbk | 26.01845331 | 0.04057481 | 0.685545224 | 0.817444379 |
| 10 | STTP | PT Siantar Top Tbk | 27.19912065 | 0.095279709 | 0.45131976 | 1.185772076 |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 28.32746087 | 0.087730411 | 0.640313489 | 3.352117373 |

Hasil Olah Data Tahun 2011

| No | Kode | Nama Perusahaan | LnAset | ROE | DER | PBV |
|----|------|---|-------------|-------------|-------------|-------------|
| 1 | ADES | PT Akasha Wira International Tbk | 26.47915994 | 0.205716285 | 1.513384124 | 5.019559875 |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 28.90925939 | 0.073742054 | 0.864289462 | 0.762633806 |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 27.43666058 | 0.237757965 | 1.032695061 | 0.862992099 |
| 4 | DLTA | PT Delta Djakarta Tbk | 27.26885541 | 0.264803163 | 0.215087226 | 3.968812696 |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 31.61230771 | 0.154794755 | 0.699805704 | 1.333680999 |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 27.83053815 | 95.68 | 2.51404018 | 29.34140816 |
| 7 | MYOR | PT Mayora Indah Tbk | 29.51806743 | 0.199402926 | 1.721956992 | 4.824285862 |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | 26.76676765 | 0.115655601 | 1.042599894 | 1.710221188 |
| 9 | SKLT | PT Sekar Laut Tbk | 26.09035338 | 0.048631196 | 0.743183665 | 0.786846184 |
| 10 | STTP | PT Siantar Top Tbk | 27.56356207 | 0.087080285 | 0.907432688 | 1.710793466 |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 28.40997069 | 0.095009434 | 0.612843027 | 2.456816751 |

Hasil Olah Data Tahun 2012

| No | Kode | Nama Perusahaan | LnAset | ROE | DER | PBV |
|----|------|---|-------------|-------------|-------------|-------------|
| 1 | ADES | PT Akasha Wira International Tbk | 26.6870868 | 0.266141296 | 0.860607684 | 10.71913926 |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 28.98364907 | 0.103861265 | 0.901974621 | 1.798664636 |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 27.6583376 | 0.125903888 | 1.21770845 | 0.526431653 |
| 4 | DLTA | PT Delta Djakarta Tbk | 27.33706205 | 0.356764826 | 0.245891089 | 9.047720838 |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 31.71403855 | 0.139993322 | 0.739573875 | 1.504541274 |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 27.77256234 | 137.46 | 0.936459336 | 28.46139686 |
| 7 | MYOR | PT Mayora Indah Tbk | 29.74757851 | 0.242136024 | 1.706294636 | 6.447657871 |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | 27.24919099 | 0.062559665 | 0.666624347 | 1.107484063 |
| 9 | SKLT | PT Sekar Laut Tbk | 26.24371024 | 0.061496264 | 0.928803894 | 0.960231935 |
| 10 | STTP | PT Siantar Top Tbk | 27.85403746 | 0.128734101 | 1.156045203 | 2.553601833 |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 28.51511629 | 0.210813 | 0.443940689 | 5.0822478 |

Hasil Olah Data Tahun 2013

| No | Kode | Nama Perusahaan | LnAset | ROE | DER | PBV |
|----|------|---|-------------|-------------|-------------|-------------|
| 1 | ADES | PT Akasha Wira International Tbk | 26.81245583 | 0.210198733 | 0.665787943 | 4.511481392 |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 29.24461518 | 0.131702968 | 1.130253529 | 2.669285502 |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 27.69833111 | 0.123172527 | 1.024754973 | 0.422365298 |
| 4 | DLTA | PT Delta Djakarta Tbk | 27.4883521 | 0.399814946 | 0.281547184 | 8.544364771 |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 31.98891884 | 0.090167266 | 1.048239989 | 1.5351646 |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 28.20884049 | 118.6 | 0.936459336 | 31.25172989 |
| 7 | MYOR | PT Mayora Indah Tbk | 29.90416071 | 0.259062629 | 1.493701128 | 6.890376961 |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | 27.24804913 | 0.051058462 | 0.632741305 | 0.637931442 |
| 9 | SKLT | PT Sekar Laut Tbk | 26.43365643 | 0.081918978 | 1.162468485 | 0.840856338 |
| 10 | STTP | PT Siantar Top Tbk | 28.01632365 | 0.164864405 | 1.117850022 | 4.718149967 |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 28.6647823 | 0.161341826 | 0.395243936 | 5.697348707 |

Hasil Olah Data Tahun 2014

| No | Kode | Nama Perusahaan | LnAset | ROE | DER | PBV |
|----|------|---|-------------|-------------|-------------|-------------|
| 1 | ADES | PT Akasha Wira International Tbk | 26.9475569 | 0.104871889 | 0.706783999 | 2.742092096 |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 29.62868927 | 0.092353964 | 1.051822116 | 1.845430439 |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 27.88111814 | 0.072551232 | 1.388888917 | 0.409542405 |
| 4 | DLTA | PT Delta Djakarta Tbk | 27.62293552 | 0.376825604 | 0.297556617 | 5.865073953 |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 32.08465752 | 0.12482415 | 1.084458771 | 1.549354571 |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 28.43349389 | 143.53 | 3.599061818 | 53.3795577 |
| 7 | MYOR | PT Mayora Indah Tbk | 29.96230134 | 0.100560778 | 1.509686618 | 6.292304219 |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | 27.15448097 | -0.07442388 | 0.640174199 | 0.509701268 |
| 9 | SKLT | PT Sekar Laut Tbk | 26.52711987 | 0.107458554 | 1.161954652 | 0.765647354 |
| 10 | STTP | PT Siantar Top Tbk | 28.16176936 | 0.151010159 | 1.079521132 | 4.886899855 |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 28.70160526 | 0.125098757 | 0.28784003 | 4.973017148 |

Hasil Perhitungan Indeks Eckel 2008

| No | Kode | Nama Perusahaan | Indeks Eckel | Dummy | Status |
|----|------|---|--------------|-------|---------------------|
| 1 | ADES | PT Akasha Wira International Tbk | 4.13 | 0 | Bukan Perataan Laba |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 0.91 | 1 | Perataan Laba |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 0.21 | 1 | Perataan Laba |
| 4 | DLTA | PT Delta Djakarta Tbk | 0.02 | 1 | Perataan Laba |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 0.80 | 1 | Perataan Laba |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 1.72 | 0 | Bukan Perataan Laba |
| 7 | MYOR | PT Mayora Indah Tbk | 1.28 | 0 | Bukan Perataan Laba |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | -6.74 | 1 | Perataan Laba |
| 9 | SKLT | PT Sekar Laut Tbk | 9.67 | 0 | Bukan Perataan Laba |
| 10 | STTP | PT Siantar Top Tbk | 1.90 | 0 | Bukan Perataan Laba |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 16.07 | 0 | Bukan Perataan Laba |

Hasil Perhitungan Indeks Eckel 2009

| No | Kode | Nama Perusahaan | Indeks Eckel | Dummy | Status |
|----|------|---|--------------|-------|---------------------|
| 1 | ADES | PT Akasha Wira International Tbk | 0.20 | 1 | Perataan Laba |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 1.13 | 0 | Bukan Perataan Laba |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 2.89 | 0 | Bukan Perataan Laba |
| 4 | DLTA | PT Delta Djakarta Tbk | 3.65 | 0 | Bukan Perataan Laba |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 0.59 | 1 | Perataan Laba |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 13.60 | 0 | Bukan Perataan Laba |
| 7 | MYOR | PT Mayora Indah Tbk | 7.75 | 0 | Bukan Perataan Laba |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | -2.84 | 1 | Perataan Laba |
| 9 | SKLT | PT Sekar Laut Tbk | 2.86 | 0 | Bukan Perataan Laba |
| 10 | STTP | PT Siantar Top Tbk | 1.37 | 0 | Bukan Perataan Laba |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 21.66 | 0 | Bukan Perataan Laba |

Hasil Perhitungan Indeks Eckel 2010

| No | Kode | Nama Perusahaan | Indeks Eckel | Dummy | Status |
|----|------|---|--------------|-------|---------------------|
| 1 | ADES | PT Akasha Wira International Tbk | 1.32 | 0 | Bukan Perataan Laba |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 0.11 | 1 | Perataan Laba |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 4.43 | 0 | Bukan Perataan Laba |
| 4 | DLTA | PT Delta Djakarta Tbk | 0.11 | 1 | Perataan Laba |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 2.64 | 0 | Bukan Perataan Laba |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 0.02 | 1 | Perataan Laba |
| 7 | MYOR | PT Mayora Indah Tbk | 4.68 | 0 | Bukan Perataan Laba |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | -1.14 | 1 | Perataan Laba |
| 9 | SKLT | PT Sekar Laut Tbk | 15.32 | 0 | Bukan Perataan Laba |
| 10 | STTP | PT Siantar Top Tbk | 2.27 | 0 | Bukan Perataan Laba |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 0.81 | 1 | Perataan Laba |

Hasil Perhitungan Indeks Eckel 2011

| No | Kode | Nama Perusahaan | Indeks Eckel | Dummy | Status |
|----|------|---|--------------|-------|---------------------|
| 1 | ADES | PT Akasha Wira International Tbk | 4.64 | 0 | Bukan Perataan Laba |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 0.72 | 1 | Perataan Laba |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 106.35 | 0 | Bukan Perataan Laba |
| 4 | DLTA | PT Delta Djakarta Tbk | 1.13 | 0 | Bukan Perataan Laba |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 1.70 | 0 | Bukan Perataan Laba |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 0.48 | 1 | Perataan Laba |
| 7 | MYOR | PT Mayora Indah Tbk | 3.92 | 0 | Bukan Perataan Laba |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | -1.00 | 1 | Perataan Laba |
| 9 | SKLT | PT Sekar Laut Tbk | 0.42 | 1 | Perataan Laba |
| 10 | STTP | PT Siantar Top Tbk | 5.49 | 0 | Bukan Perataan Laba |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 0.94 | 1 | Perataan Laba |

Hasil Perhitungan Indeks Eckel 2012

| No | Kode | Nama Perusahaan | Indeks Eckel | Dummy | Status |
|----|------|---|--------------|-------|---------------------|
| 1 | ADES | PT Akasha Wira International Tbk | 0.66 | 1 | Perataan Laba |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 2.22 | 0 | Bukan Perataan Laba |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 13.52 | 0 | Bukan Perataan Laba |
| 4 | DLTA | PT Delta Djakarta Tbk | 0.54 | 1 | Perataan Laba |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 16.05 | 0 | Bukan Perataan Laba |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 0.09 | 1 | Perataan Laba |
| 7 | MYOR | PT Mayora Indah Tbk | 16.56 | 0 | Bukan Perataan Laba |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | -16.66 | 1 | Perataan Laba |
| 9 | SKLT | PT Sekar Laut Tbk | 3.07 | 0 | Bukan Perataan Laba |
| 10 | STTP | PT Siantar Top Tbk | 7.58 | 0 | Bukan Perataan Laba |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 6.74 | 0 | Bukan Perataan Laba |

Hasil Perhitungan Indeks Eckel 2013

| No | Kode | Nama Perusahaan | Indeks Eckel | Dummy | Status |
|----|------|---|--------------|-------|---------------------|
| 1 | ADES | PT Akasha Wira International Tbk | 3.44 | 0 | Bukan Perataan Laba |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 0.91 | 1 | Perataan Laba |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 0.78 | 1 | Perataan Laba |
| 4 | DLTA | PT Delta Djakarta Tbk | 0.49 | 1 | Perataan Laba |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 6.54 | 0 | Bukan Perataan Laba |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 0.67 | 1 | Perataan Laba |
| 7 | MYOR | PT Mayora Indah Tbk | 87.04 | 0 | Bukan Perataan Laba |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | -0.37 | 1 | Perataan Laba |
| 9 | SKLT | PT Sekar Laut Tbk | 0.77 | 1 | Perataan Laba |
| 10 | STTP | PT Siantar Top Tbk | 1.90 | 0 | Bukan Perataan Laba |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 2.82 | 0 | Bukan Perataan Laba |

Hasil Perhitungan Indeks Eckel 2014

| No | Kode | Nama Perusahaan | Indeks Eckel | Dummy | Status |
|----|------|---|--------------|-------|---------------------|
| 1 | ADES | PT Akasha Wira International Tbk | 9.96 | 0 | Bukan Perataan Laba |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk | 0.58 | 1 | Perataan Laba |
| 3 | CEKA | PT Cahaya Kalbar Tbk | 6.17 | 0 | Bukan Perataan Laba |
| 4 | DLTA | PT Delta Djakarta Tbk | 0.61 | 1 | Perataan Laba |
| 5 | INDF | PT Indofood Sukses Makmur Tbk | 12.85 | 0 | Bukan Perataan Laba |
| 6 | MLBI | PT Multi Bintang Indonesia Tbk | 1.57 | 0 | Bukan Perataan Laba |
| 7 | MYOR | PT Mayora Indah Tbk | 51.11 | 0 | Bukan Perataan Laba |
| 8 | PSDN | PT Prasadha Aneka Niaga Tbk | -2.51 | 1 | Perataan Laba |
| 9 | SKLT | PT Sekar Laut Tbk | 2.83 | 0 | Bukan Perataan Laba |
| 10 | STTP | PT Siantar Top Tbk | 0.37 | 1 | Perataan Laba |
| 11 | ULTJ | PT Ultra Jaya Milk Industry & Trading Company Tbk | 14.81 | 0 | Bukan Perataan Laba |

Tabel 4.1 Hasil Klasifikasi Indeks Eckel

| Status | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---------------------|------|------|------|------|------|------|------|
| Perataan laba | 5 | 3 | 5 | 5 | 4 | 6 | 4 |
| Bukan Perataan laba | 6 | 8 | 6 | 6 | 7 | 5 | 7 |

Tabel 4.2 Hasil Statistik Deskriptif

| Descriptive Statistics | | | | | |
|------------------------|----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| ROE | 77 | -.29 | 143.53 | 7.8314 | 29.65747 |
| DER | 77 | .12 | 8.43 | 1.1897 | 1.03738 |
| PL | 77 | .00 | 1.00 | .4286 | .49812 |
| PBV | 77 | .41 | 53.38 | 4.5507 | 8.16888 |
| LnAset | 77 | 25.17 | 32.08 | 27.9697 | 1.55119 |
| Valid N (listwise) | 77 | | | | |

Tabel 4.3 Hasil Uji Kolmogorov Smirnov**One-Sample Kolmogorov-Smirnov Test**

| | | LnAset | ROE | DER | PL | PBV |
|----------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| N | | 77 | 77 | 77 | 77 | 77 |
| Normal Parameters ^{a,b} | Mean | 27.9697 | 7.8314 | 1.1897 | .4286 | 4.5507 |
| | Std. Deviation | 1.55119 | 29.65747 | 1.03738 | .49812 | 8.16888 |
| Most Extreme Differences | Absolute | .120 | .518 | .202 | .377 | .306 |
| | Positive | .120 | .518 | .202 | .377 | .279 |
| | Negative | -.079 | -.392 | -.156 | -.303 | -.306 |
| Test Statistic | | .120 | .518 | .202 | .377 | .306 |
| Asymp. Sig. (2-tailed) | | .008 ^c | .000 ^c | .000 ^c | .000 ^c | .000 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Tabel 4.4 Hasil Uji Kolmogorov Smirnov (setelah transformasi)

| | | One-Sample Kolmogorov-Smirnov Test | | | | |
|----------------------------------|----------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | LnAset | LNROE | LNDER | PL | LNPBV |
| N | | 77 | 77 | 77 | 77 | 77 |
| Normal Parameters ^{a,b} | Mean | 27.9697 | -1.5360 | -.0457 | .4286 | .7757 |
| | Std. Deviation | 1.55119 | 1.81652 | .68628 | .49812 | 1.16011 |
| Most Extreme Differences | Absolute | .120 | .297 | .115 | .377 | .095 |
| | Positive | .120 | .297 | .097 | .377 | .095 |
| | Negative | -.079 | -.167 | -.115 | -.303 | -.075 |
| Test Statistic | | .120 | .297 | .115 | .377 | .095 |
| Asymp. Sig. (2-tailed) | | .008 ^c | .000 ^c | .014 ^c | .000 ^c | .086 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Tabel 4.5 Hasil Uji Kolmogorov Smirnov Setelah Outlier dan Transformasi

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 77 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .76569844 |
| Most Extreme Differences | Absolute | .049 |
| | Positive | .037 |
| | Negative | -.049 |
| Test Statistic | | .049 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

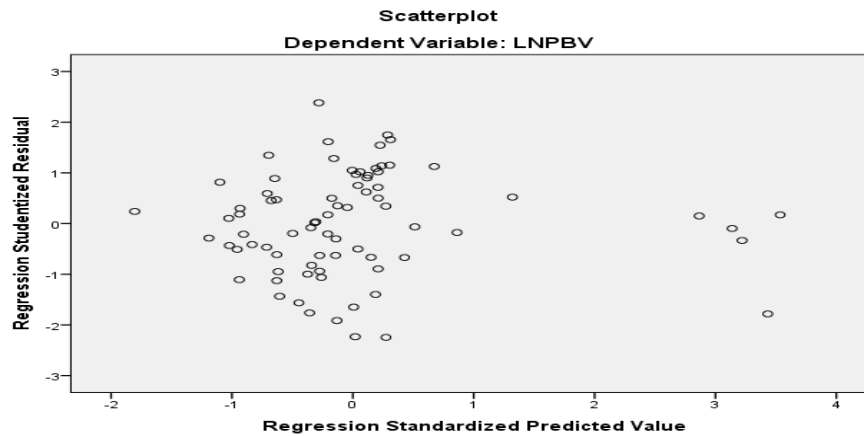
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Gambar 4.1 Hasil Uji Heteroskedastisitas



Tabel 4.6 Hasil Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .751 ^a | .564 | .540 | .78668 | .887 |

a. Predictors: (Constant), LNDER, LnAset, LNROE, PL

b. Dependent Variable: LNBPV

Tabel 4.7 Uji Omnibus Test of Model coefficients

Omnibus Tests of Model Coefficients

| | | Chi-square | Df | Sig. |
|--------|-------|------------|----|------|
| Step 1 | Step | 12.194 | 4 | .016 |
| | Block | 12.194 | 4 | .016 |
| | Model | 12.194 | 4 | .016 |

Tabel 4.8 Hasil Uji Wald

| | | Variables in the Equation | | | | | |
|---------------------|----------|---------------------------|-------|-------|----|------|---------|
| | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1 ^a | LnAset | -.184 | .169 | 1.190 | 1 | .275 | .832 |
| | LNROE | .405 | .214 | 3.567 | 1 | .059 | 1.499 |
| | LNDER | -.927 | .431 | 4.636 | 1 | .031 | .396 |
| | LNPBV | -.759 | .341 | 4.966 | 1 | .026 | .468 |
| | Constant | 5.970 | 4.702 | 1.612 | 1 | .204 | 391.672 |

a. Variable(s) entered on step 1: LnAset, LNROE, LNDER, LNPBV.

Tabel 4.9 Hasil Uji Statistik t (Uji Parsial)

| | | Coefficients ^a | | | | | | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
| Model | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .789 | 1.679 | | .470 | .640 | | |
| | LnAset | .032 | .059 | .043 | .537 | .593 | .963 | 1.039 |
| | PL | -.428 | .189 | -.184 | -2.260 | .027 | .916 | 1.092 |
| | LNROE | .473 | .051 | .740 | 9.234 | .000 | .942 | 1.062 |
| | LNDER | -.138 | .140 | -.082 | -.985 | .328 | .883 | 1.133 |

a. Dependent Variable: LNPBV

Tabel 4.10 Hasil Uji Signifikansi Simultan (Uji Statistik F)

| | | ANOVA ^a | | | | |
|-------|------------|--------------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 54.566 | 3 | 18.189 | 27.824 | .000 ^b |
| | Residual | 47.720 | 73 | .654 | | |
| | Total | 102.286 | 76 | | | |

a. Dependent Variable: LNPBV

b. Predictors: (Constant), LNDER, LnAset, LNROE

Tabel 4.11 Hasil Uji Hosmer and Lemeshow's Goodness of Fit

| Step | Chi-square | Df | Sig. |
|------|------------|----|------|
| 1 | 4.543 | 8 | .805 |

Tabel 4.12 Hasil Uji Koefisien Determinan (R^2)

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1 | 92.973 ^a | .146 | .197 |

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Gambar 4.2 Analisis Jalur