

LAMPIRAN Lampiran 1 Matriks penelitian terdahulu

| | ts Risiko Informasi itian (tahun) "judul" | Variabel | Pengukuran/Proksi | Data | Kesimpulan |
|--|---|---------------------------------|---|--|---|
| san kriti Bi | sman, et al. (2008) counting and capital et measures of risk : dence from Asiaan | <u>Dependent</u> Return risk | Systematic risk Rit = $\alpha + \beta$ Rmt + eit | Commercial bank from 10 Asian countries 1998-2003 period | ROA, SDROA, LLRGL, an GLTA have a positive and significant relation with total re |
| O D OPantes | during 1998-2003" | | Spesific risk = eit | | risk and non systematic risk |
| Dilindungi ebagian ata untuk kepa an tinjauan | KG (Institu | | Total risk $\sigma 2Ri = \beta i \sigma 2(Rm) + v2(ei)$ | | All country are negative an significant for the total return and non systematic risk |
| Undang-Und u seluruh ka entingan pen suatu masa | (Institut Bisnis dar | Independent ROA | SDROA = The standard deviation of return (before taxes) on assets estimated in a three- year moving window of annual observations | | Liquidity risk no significant rel |
| ang rya tulis didikan, lah. | า Inform | Laverage risk | EQTA = The ratio of book value equity to total assets | | |
| ini ta | natil | Credit risk | GLTA = the ratio of gross loans to total assets | | |
| anpa men tiitian, pe | dan Informatika Kwik Kian Gie) | | LLRGL = the ratio of loan loss reserves to gross loans | | |
| ncantum nutisan 1 | Kian Gi | Liquidity risk | LIQATA = the ratio of liquid asset to total assets | | |
| kan dan me karya itmial | e) | | CVSCSTF = the coefficient of variation of customer and short term funds estimated in a three year moving window of annual observations | | |
| | 7 | 9 Countries | Dummy variable | | |
| ebutkan sumber: venyusunan lapor | nstitut | | 90 | | |

| KWIK KIAN SCHOOL OF BUSIN | | | | | |
|---|--|---------------------------------|---|--|---|
| ĨE 🔶 | Dhouibi Roudha and | Dependent | | 10 listed commercial | SDROA doesn't have significant |
| | Chokri Mamoghli (2009) Accounting and capital arket measures of banks' risk: evidence from an | Capital market risk | -Total risk -The systematic risk -The specific risk | Tunisian banks over the period of 1998-2007 | relations with total risk, systematic risk and specific risk LIQTA is significant but it has a |
| Dilarang men a. Pengutipan penulisan <u>b. Pengutipa</u> Dilarang men | emerging market" | Independent | Rit = Ii + "ui Rmt + Iit, | | negative relation with the total return risk, not as expected. |
| mengu Ilipan h Ilipan kr Ilipan ti | milik I Hak (| ROA | SDROA= is the standard deviation of return on assets calculated estimated | | systematic risk is used as the dependent variable, only the |
| tip seb anya u itik dar dak m mumk | IBI KKG Cipta Dil | Insolvency risk | The Z-score = introduced in the regression function as an inverse form, i.e. $1/Z$ | | LLPGL variable is significant but the sign is negative |
| mengutip sebagian atau seluruh karya tulis tipan hanya untuk kepentingan pendidikan, isan kritik dan tinjauan suatu masalah. Itipan tidak merugikan kepentingan yang wa mengumumkan dan memperbanyak sebagi | ilik IBI KKG (Institut Bisnis dan In Hak Cipta Dilindungi Undang-Undang | Leverage risk | EQTA= the ratio of book value equity to total assets DEPEQ= introduce in the regression function to appreciate the leverage risk is the total deposits held by the bank to the book to value | | the specific risk is used as the dependent variable, EQTA, DEPEQ and LIQTA show significant relations with the expected signs |
| u seluruh karya tu intingan pendidika suatu masalah. kepentingan yang emperbanyak seb | nis dan Inf | Liquidity risk | equity LIQTA= apprehended by the ratio of liquid assets to gross loans | | the relations between LLPGL, LLRGL and NPLGL and the capital market risk measures are not significant and do not have the expected signs |
| Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya itmiah, penyusunan lapo penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun | dan Informatika Kwik Kian Jndang | The credit risk | LLPGL= the ratio of loan loss provisions to gross loans LLRGL= alternative measures of credit risk we use the ratio of loan loss reserves to gross loans NPLGL= the ratio of nonperforming loans to gross loans | | the Index variable made up to apprehend the quantity of information disclosed to investors is significant and negatively related to systematic and specific capital market risks |
| isan kary karva tuli | ın Gie) | | | | the systematic risk, only EQTA, DEPEQ and LIQTA are significant and have the expected signs |
| s ini dal | arvela et al, (2009) "The Relationship Between Market_And Accounting | <u>Dependent</u> Market risk | Beta | The sample was constructed based on 222 firms traded on both the | From current findings there is a significant negative relation between dividend payout with beta |
| nye | Determined Risk | | Calculating Beta of "A" Shares (Scott, 69) | NYSE and the National | r y |
| butkan sumber: enyusunan lapor bentuk apapun | titut Bi | | 91 | | |
| nber: lapor apun | Bisni | | | | |

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

| GIE | Measures: Reviewing And Updating The Beaver, Kettler, Scholes (1970) | | $\beta_A = \frac{Cov(A, M)}{Var(M)}$ | Association of Security Dealers Automated Quotations (NASDAQ) the period 1970 | And there other significant relatio with positive sign between earning variability with Beta. |
|--|---|---|--|---|---|
| a. Pengutipan nanya untuk kepentingan pendic penulisan kritik dan tinjauan suatu masalah b. Pengutipan tidak merugikan kepentingan ya | ak cipta milik IBI KKG (Institut Bisnis dan In Hak Cipta Dilindungi Undang-Undang Dilarang mengutip sebagian atau seluruh karya | Independent Accounting risk | -Devident payout = $\sum Cash Dividends Paid to Common Shareholders$ $\sum Income Available to Common Shareholders$ -Leverage Debt to Equity= $\frac{Debt}{Equity}$ -Earning variability $\sigma = \sqrt{\frac{1}{N}} \sum_{I=1}^{N} (x_i - \bar{x})^2$ | | On the other hand there is no significant relation between leverage with Beta. |
| d Wajar IRIKKG | tulis Abadi et al. (2012) "Analyze the impact of financial variables on the market risk of Tehran Stock Exchange companies Mencantum Gie | Dependent Market risk <u>Independent</u> ROI | Index of systematic risk (beta) is defined statistically as follow $\beta_{i} = \frac{\text{Cov}(\mathbf{R}_{it}, \mathbf{R}_{mt})}{\sigma^{2}(R_{mt})}$ Investment rate of return calculates the profit per one Rial of investment company ROI = <u>net profit after tax</u> Sum of assets | The population study is all of the non-financial companies listed in Tehran Stock Exchange. sample of 106 companies was selected during Five years from year 2005 to 2009. | The results of the regression mod showed that in 95% confidence level there is a significant relationship between ROI and market risk, this relationship is negative. Coefficient for the investment ra of return is- 0.047, indicating that Gross prof margins has a negative effect or stock market risk. |
| itmiah, p | Ins an menye | Gross Profit margin | Gross profit margin = the price of allgoods sold –sales divided by sales | | Coefficient for the investment rat of return is 0.00273, indicating th |

| a. Penguupan nanya untuk kepentingan pendulikan, penetutan, pene | Nichita and Vulpoi (2016) Relationship between risk and transparency in the financial statements of professional services Hak Cipta Dilindungi Undang-Undang Undang-Undang Bengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menye | Sales volume Dependent Risk Disclosure Independent Firm Size Leverage Profitability Audit Frim Size | A net sale equals gross sales minus sales returns and allowances that in profit and loss statement is presented. Financial risk (exchange rate risk, credit risk, market risk) Natural logarithm of turnover at the end of period. Total debt (liabilities) to equity ratio. Return on total assets. Return on equity. Dummy variable – is assigned the value 1 if the financial statements of the company are audited by a Big 4 firm, and the value 0 if otherwise. | The study is based on a sample of 25 non- financial companies in Romania, classified by doingbusiness.ro as large companies during 2009 - 2013 | Sales volumeinfluenced has a negative effect on stock market risk.Company size is positively associated with riskdisclosure (P2009, P2010, P2011, P2012, and P2013 are less than 5%).Leverage is a measure that must be correlated with risk reporting. The indicator recorded positive values in in 2009, 2010 and 2013 negative values in 201 and 2012Profitability is expressed in terms of return on assets and return on equity and it has a relatively constant influence on risk reporting. It is noticed the significantly negative effect of return on assets in 2012, when the entities reported very low results, which determined values of less than 0.01% for this indicator.Audit. The fact that some entities in the sample are audited has resulted in more carefu risk reporting. It is indicator.Audit. The fact that some entities in the sample are audited has resulted in more carefu risk reporting.However, starting with 2011, the effect of audit on the quality of risk reporting has |
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| n bentuk apapun | | 1 | 93 | 1 | |

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|--|---|--------------------------|---|--|--|
| GE | | | | | diminished. |
| | \bigcirc | | | | |
| 2. Dila | $\stackrel{\text{alg}}{=}$ Relationship Betwee | n Market risk model | The systematic risk | Data on the dependent and the independent variables | The statistical significant two variables out of the seven |
| penuusan kruuk Pengutipan tidal arang mengumu | Performance and Ris | k Total risk model | Standard deviation | were obtained for 10 commercial banks operating , for the period | independent variables turned out to be statistically significant with Total Risk, these are EPS with |
| pan ti Pan ti | nan Arabia Stock Marke Ark Cipt | | $\sigma^2 R_i = \beta_i \sigma^2 (R_m) + \sigma^2(e_i)$ | 1990-1999 | significant at 10% level and NA with significant at 1% level. |
| tidak merugikan Jumumkan dan m | a Dil seba | Independent Deposit | DP = the coefficient of variations of deposits | | And there's no significant variables independent related with market risk. |
| penutisan kritik dan unjadan suatu masatan. <u>b. Pengutipan tidak merugikan kepentingan yang wajar</u> Dilarang mengumumkan dan memperbanyak sebagian | KG (Institut Dilindungi U ebagian atau | Dividen payout ratio | DV = dividend payout ratio | | |
| -suatu masatan. kepentingan yang emperbanyak seb | it Bisnis Undang-U u seluruh u seluruh | Leverage | ED = the ratio of equity to total deposit | | |
| ngan ya ngan ya | Bisnis dan Ir ndang-Undang seluruh karya tingan pendidi | Earning per share | EPS = the coefficient of variations of earnings per share | | |
| n. Ing wa Sebagi | forr tulis | Liquiity and Credit risk | LD = the ratio of total loan to total deposits | | |
| ijar l an a | nati pena | The ratio of loan loss | LS = loan loss reserve | | |
| <mark>ВІККС</mark> atau sel | natika Kwik ini tanpa mer penelitian, pe | Return on Asset | NA = the ratio of net income divided by total assets | | |
| <u>- IBIKKG</u> atau seluruh karya tu | ik Kian Gie) nencantumkar penulisan kar | | | | |

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|--|--|------------------------|---|----------------------------|-------------------------------------|
| °G 7 E | Lili (2013) "Market-based | Dependent | | The final unbalanced panel | ROA is significantly positively |
| | vs. accounting-based | | | sample consists of 102 | related to the E_TA and |
| | performance of banks in | Accounting based | ROA = net income/average total assets ROE = | banks and 470 bank-year | NL_DEPST ratios |
| 5 | Asian emerging markets" | Market based | net income/average total equity | observationsover the | |
| | a. Diff | | NIM = net interest and dividend | period 2005-2010 | ROE is significantly negatively |
| Pe | Pe cip | | income/average total earning assets | - | related to LLR_GL |
| ng | Asian emerging markets" | | Q = (market capitalization + book value of | | |
| n uti | | | total liabilities)/book value of total assets | | NIM is significantly positively |
| an . | pa Ha | Independent | | | related to E_TA and negatively |
| | | | | | linked to NL_DEPST and |
| ida Ida | Dip B | the asset quality | -LLR_GL= the ratio of loan loss reserves to | | LA_DEPST |
| | nya | 1 5 | gross loan | | _ |
| an | cipta milik IBI KKG (Ins Hak Cipta Dilindu arang mengutip sebagian Pengutipan hanya untuk I | | 6 | | Q ratio is significantly positively |
| ru tir | ling (| the financial leverage | $-E_TA =$ the ratio of equity to total assets | | related to E_TA and NL_DEPST |
| jai gik | milik IBI KKG (Institut Hak Cipta Dilindungi U mengutip sebagian atau Jtipan hanya untuk kepen | | - 1 5 | | and negatively linked to LLR_GL |
| an ' | titut ngi U atau | the liquidity | -NL_DEPST= the ratio of net loans to | | 2 7 – |
| ner her | en Ur ut | 1 2 | deposits and short term funding | | |
| penulisan kritik dan tinjauan suatu Pengutipan tidak merugikan kepent arang mengumumkan dan memper | stitut Bisn Ingi Undang Natau selur | | | | |
| erti u | nilik IBI KKG (Institut Bisni Hak Cipta Dilindungi Undang Pengutip sebagian atau selur | the earning ability | - NIM,ROA and ROE | | |
| | $- \sum_{i=1}^{n} (1 + i) (2014)$ | <u>Dependent</u> | | the data obtained from 52 | there is a significantly positive |
| xa salah ngan ya i | The effect of the | <u> </u> | | non-financial companies | relation between the accruals |
| lah ya | a The effect of the | Systematic risk | Beta: | listed on the Tehran stock | quality and the systematic risk |
| pg . | information on systematic | 5 | $\beta itM = \psi 0 + \psi 1$ Accruals Qualityit + $\psi 2 \beta itS$ | exchange from 2006-2010 | regarding the confidence level of |
| | Fisk on listed companies at | | $+ \psi 3 \beta itH + \psi 4 Sizeit + \psi 5\beta Book-to-Marketit$ | 6 | the statistic t obtained from the |
| ian ' | theran stock exchange" | | + ψ6 Capital Intensityit + ψ7 Cash Ratioit + | | accruals quality and the systematic |
| | i ta ti | Independent | eit | | risk |
| IBIKKG | pendidikan, pendid | | | | |
| S KC | an Kv | Accounting information | accruals quality | | |
| | , ne vik | C C | $TCAit = \Delta CAit - \Delta CLit - \Delta Cashit +$ | | |
| | | | ∆STDebtit – Depnit | | |
| N N | Kwik Kian Da mencantu | | - | | |
| K <u>G.</u> seluruh karva tulis ini dalam bentuk ananun | | | | | |
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| | ie) Institut Bisni Ikan dan menyebutkan sumber karya ilmiah, penyusunan lapol | | | | |
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| | Institut enyebutkan | | 95 | | |
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2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



(Matriks Penggunaan Instrumen Derivatif)

| | (\mathbf{n}) | | | | |
|---|---|---------------------|--|---------------------------|--|
| NO. | Penelitian (tahun) "judul" | Variabel | Pengukuran/Proksi | Data | kesimpulan |
| | b. Keffala Mohamed Rochdi | <u>Dependent</u> | | The sample is composed of | that forwards have negative effect on |
| | \square and Christian De Peretti | | | 137 banks spread over six | leverage risk and liquidity risk |
| penulisan kritik (Pengutipan tidak arang mengumun npa izin IBIKKG. | = $=$ (201) $=$ 100 $=$ 100 $=$ 100 | Leverage risk | EQTA= the ratio of book-value-equity-to- | regions the period from | respectively at 1% and 10% level of |
| gut gut | derivative instrument use on | | total-assets | 2003 to 2010. | significance. |
| ipa IBI | capital market risk : evidence | · · · · · · · | | | Swaps also affect negatively the two |
| n t Ngc | from banks in emerging and | Liquidity risk | LIQTA= the ratio of liquid-assets-to-total- | | credit risk measures at level of |
| kritik n tidak ngumu KKG. | Tecently developed | | assets | | significance equals to 1%. In contrast, |
| um um | a o a 🗡 | Credit risk | GLTA= the ratio of gross-loans-to-total-assets | | options have a positive effect on leverage risk and credit risk 1 |
| an ne | i Dil seba | Credit fisk | LLRTA= the ratio of loan-loss-reserves-to- | | respectively at 1% and 5% level of |
| n d | (Ir ind | | total assets | | significance, and have negative but |
| dan tinjauan < merugikan mkan dan m | un un | | total assets | | weak effect on total risk at 10% level |
| an | stitut Bisn Ingi Undang Natau selur | Overall risk | SDROA= the standard deviation of return | | of significance. And finally, futures |
| suatu kepent emper | Jna Continuita | | before taxes on assets estimated from | | affect positively but mildly total risk |
| atu pe | ng dar | | quarterly income statements | | at a level of significance equals to |
| rba | nis Iru | | | | 10%. |
| as; gai | h k Un da | Independent | | | |
| masalah. tingan yar banyak se | KG (Institut Bisnis dan In Dilindungi Undang-Undang ebagian atau seluruh karya untuk kepentingan pendidi | | | | |
| h. set | an Infor an Infor dang arya tuli | Forward | FWD = Notional value of forwards divided by | | |
| o ag | an, | | total assets | | |
| dan tinjauan suatu masalah. merugikan kepentingan yang wajar IBIKKG mkan dan memperbanyak sebagian atau se | (Institut Bisnis dan Informatika Kwik Kian Gie) Indungi Undang-Undang gian atau seluruh karya tulis ini tanpa mencantumka <u>tuk kepentingan pendidikan, penelitian, penulisan ka</u> | G | | | |
| r IE | ni ta | Swaps | SWP= Notional value of swaps divided by | | |
| au | natika K u ini tanpa penelitian | | total assets | | |
| KG | ar, Kw | Option | OPT= Notional value of options divided by | | |
| lur . | ner ik | option | total assets | | |
| uh | nu Ki | | | | |
| ka | an ntu | | | | |
| гуа | an Gi | Future | FUT= Notional value of futures divided by | | |
| ť | ie) hkan d | | total assets | | |
| SI. | Iformatika Kwik Kian Gie) I I tulis ini tanpa mencantumkan dan men Ikan, penelitian, penulisan karya ilmiah, | | | | |
| In. | il ne | Net interest margin | NIM= The difference between total interest | | |
| dal | iał | | income and total interest expense expressed, | | |
| am | | | as a percentage of total assets | | |
| kritik dan tinjauan suatu masalah. 1 tidak merugikan kepentingan yang wajar IBIKKG. gumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun KKG. | Institut Bisni enyebutkan sumber | | | | |
| enti | yus yus | | 96 | | |
| цķ | | | | | |
| apo | Bisni sumber: | | | | |
| nde | nbe S | | | | |
| n | | | | | |

| KWIK KIAN GIE | Bank size | SIZE= Natural log of total assets | | |
|--|---------------------|--|--|---|
| C Hak 1. Di 2. Di tar | Dealer | DEAL= 1 if bank is a member of the | | |
| cip Pe Pe Pe | | International Swaps and Derivative Association (ISDA), 0 otherwise | | |
| mili Ha I men lisan utipar utipar J men | Country variable | COUNTRY= Dummy variable equals 1 when bank is issued from , 0 otherwise | | |
| Gunning Christian De Peretti | <u>Dependent</u> | | The overall sample is composed of 137 banks | forwards positively affects NPL ratio at a level of significance equals to 1% |
| (2013) "Effect of the use of dan the derivative instruments on accounting performance : | Efficiency | EFF is expenses divided by total operating incomes | from both emerging and recently developed countries the period 2003- | and it affects negatively coverage ratio and net interest margin at levels of significance respectively equal to |
| dan me dan me dan me gikan a tau me ging and recently | NPL ratio | NPL is Non-performing ratio is defined by nonperforming loans divided by gross loan | 2010 | 1% and 5% the use of forwards and more clearly |
| emperbar emperbar | Coverage ratio | COV is Coverage ratio is defined by loan loss reserves divided by non-performing loans | | of options by banks in recently developed countries diminishes their performance |
| Kritik dan tinjauan suatu masalah. kritik dan memperbanyak sebagian atau seluruh karya untuk kepentingan pendidikan, penulisan kritik dan tinjauan suatu masalah. kritikan kepentingan yang wajar IBIKKG. | Profitability | ROA is Return on assets is measured by net income divided by total assets ROE is Return on equity is measured by net income divided by total equity | | swaps has negative effect on return on assets ratio and efficiency measure respectively at level of significance equal to 1% and 5% but it affects |
| natika K ini tanpa penelitiar an atau s | Capital adequacy | CAD is The ratio of risky assets (gross loan) divided by total equity | | negatively also capital adequacy measure at 5% level of significance |
| (wik Kian) mencantu) n, penulisa (G. | Net interest margin | NIM is Net interest income divided by total assets | | Options affect negatively NPL ratio at 1% level of significance but has a positive impact on capital adequacy |
| ian antu | Independent | | | ratio at 10% level of significance, and |
| Gie) mkan d n karya | Forwards | FWD is Notional value of forwards divided by total assets | | it has a negative effect on efficiency measure and net interest margin respectively at level of significance equal to 1 % and 10%. |
| ni d | Swaps | SWP is Notional value of swaps divided by | | - |
| an menyet ilmiah, pe | | total assets | | futures has positive impact on return on equity ratio at a level of |
| Institut Bisni enyebutkan sumber: h. penyusunan lapor | | 97 | | |

| KWIK KIAN SCHOOL OF BUSIN | | | |
|--|------------------|---|---|
| | Option | OPT is Notional value of options divided by total assets | significance equals to 10% but it affects NPL ratio positively and |
|) Hak 1. Dil a 2. Dit tar | Future | FUT is Notional value of futures divided by total assets | efficiency measure negatively respectively at level of significance equal to 1% and 5% |
| Hak cipta milik IBI KKG Hak Cipta Dil 1. Dilarang mengutip seba a Pengutipan hanya un penulisan kritik dan b. Pengutipan tidak me 2. Dilarang mengumumka tanpa izin IBIKKG. | Leverage | CAP is book value of equity capital divided by total assets | risky assets (LOAN) affects negatively the two financial |
| milik IBI Hak Cipt mengutip isan kritik isan kritik nengumu n IBIKKG. | Liquidity | LIQ is the ratio of liquid-assets-to-total-assets | performance measures at 1% level of significance, and has a positive effect on capital adequacy ratio at the same |
| ilik IBI KKG (Ins Hak Cipta Dilindu engutip sebagian engutik dan tinja pan kritik dan tinja pan tidak merugik engumumkan dan BIKKG. | Risky asset | LOAN is the ratio of gross-loans-to-total- assets | level of significance, while it affects negatively NPL ratio and positively |
| (Institut Bisnis lindungi Undang- agian atau selurul tuk kepentingan tinjauan suatu m rugikan kepentin an dan memperba | Credit risk | CR is the ratio of loan-loss-reserves-to-total loans | coverage ratio always in the same level of significance |
| It Bisnis (Undang-U u seluruh suatu ma kepenting emperbar | Bank size | SIZE is Natural log of total assets | Capital affects positively return on assets ratio, efficiency measure and net interest margin and has a negative |
| cipta milik IBI KKG (Institut Bisnis dan Inf Hak Cipta Dilindungi Undang-Undang arang mengutip sebagian atau seluruh karya tu <u>Pengutipan hanya untuk kepentingan pendidik</u> penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang arang mengumumkan dan memperbanyak seb pa izin IBIKKG. | Dealer | DEAL is 1 if bank is a member of the International Swaps and Derivative Association (ISDA), 0 otherwise | effect on capital adequacy at level of significance equals to 1%. |
| ormatika K u ulis ini tanpa an, penelitiar wajar IBIKK agian atau sa | Country variable | COUNTRY is Dummy variable equals 1 when bank is issued from , 0 otherwise | Liquidity has positive impact on coverage ratio and net interest margin respectively at level of significance equal to 1% and 10%, and it affect negatively capital adequacy ratio at 10% level of significance. |
| ti a 🙂 | | | credit risk (CR) has a negative effect on return on equity ratio with equal 1% but it affects positively NPL ratio and coverage ratio with equal 10% |
| n dan menye rya ilmiah, pi | | | Size has a positive impact on return on assets ratio at level of significance equals to 5%, and affects positively coverage ratio and efficiency measure |
| titut butkan enyusun | | 98 | |
| Bisni sumber: nan lapor | | | |



| si b. Pengutipan tidak merug 2. Dilarang mengumumkan o tanpa izin IBIKKG. | C Hak cipta milik IBI KKG (Ir Hak Cipta Dilind 1. Dilarang mengutip sebagia a Pengutipan hanya untuk penulisan kritik dan tin | | | | at 1% level of significance, and finally it has a negative correlation with NPL ratio and capital adequacy measure at a level of significance equals to 1% dealer bank (DEAL) affects positively return on assets ratio and coverage ratio respectively at level of significance equal to 1% and 5% but it has a positive impact on capital adequacy measure at a level of significance equals to 1% |
|---|--|---|---|---|---|
| '3 Jikan kepentingan yang wajar IBIKKG an memperbanyak sebagian atau sel | Keffala et al. (2013) "Effect to the use of derivative instruments on stock returns : evidence from banks in the emerging and recently | Dependent Financial performance Independent | SR is Stock returns | the sample analysis is defined by 74 banks from both emerging and recently developed countries the period 2003- | risky assets (LOAN), capital (CAP), and bank size (SIZE) affect negatively the performance measure at a level of significance equals to 1% |
| lingan yang banyak seb | developed countries" developed countries" dendang nh karya tulis ini tanpa mencantumkan dan menye masalah. | Forwards | FWD is Notional value of forwards divided by total assets | 2009 | interest margin has a positive effect on stock return performance at a level of significance equals to 10% |
| sebagian at | ormatil ulis ini ta | Swaps | SWP is Notional value of swaps divided by total assets | | |
| BIKKG. au selur | lan Informatika Kwik Kian Gie) ndang karya tulis ini tanpa mencantumka andidikan, penelitian, penulisan ka salah. | Option | OPT is Notional value of options divided by total assets | | |
| uh karya | Kian G ncantum | Future | FUT is Notional value of futures divided by total assets | | |
| tulis | i e) Ikan dan | Capital | CAP is the ratio of book-value-equity-tototal- assets | | |
| ini dalam | meny | Liquidity Risky asset | LIQ is the ratio of liquid-assets-to-total-assets LOAN is the ratio of gross-loans-to-total- | | |
| m bentuk apapun | Institut Bisni enyebutkan sumber: th. penyusunan lapor | NISNY 45501 | 99 | | |

| KWIK KIAN school of busin | | | | | |
|--|---|---|--|---|---|
| GIE penulisan kritik dan tinjauan suatu ma b. Pengutipan tidak merugikan kepenting 2. Dilarang mengumumkan dan memperban tanpa izin IBIKKG. | C Hak cipta milik IBI KKG (Institut Bisnis) Hak Cipta Dilindungi Undang-U 1. Dilarang mengutip sebagian atau seluruh a Pengutipan hanya untuk kepentingan p | Credit risk Net interest margin on-balance sheet interest rate risk Bank size Dealer Country variable | assets CR is the ratio of loan-loss-reserves-to-total loans NIM is The difference between total interest income and total interest expense expressed, as a percentage of total assets NONIM is Non- interest income SIZE is Natural log of total assets DEAL is 1 if bank is a member of the International Swaps and Derivative Association (ISDA), 0 otherwise COUNTRY is Dummy variable equals 1 when | | |
| salah. An yang wajar IBIKKG. Nyak sebagian atau seluruh karya tulis ini dalam | A Konnél Tóth (2014) "The Gran Effect of Derivative Financia Instruments on Bank Risks, Relevance and Faithful Representation: Evidence from Banks in Hungary" Kian Penelitian, penulisan kanya ilmiah, p | Dependent Leverage risk Luquidity risk Credit risk 1 Credit risk 2 Overal risk | bank is issued from , 0 otherwise EQTA is equity divided by total assets LIQATA is liquid assets divided by total assets GLTA is gross loans divided by total assets LLRTA is loan loss reserves divided by total assets SDROA is standard deviation of returns on assets estimated from previous financial statements | The sample of 9 banks operating in Hungary, and the period from 2003 to 2012 | futures and forwards positively affect liquidity risk and credit risk 1 at a level of significance equal to 5. There is a weak positive relationship between swaps and leverage risk at a significance level of 1 percent, and credit risk 2 is also positively correlated with swaps at a significance level of 10 percent. The association between options and leverage risk, liquidity risk and credit risk 1 indicates a strong negative relationship at a significance level of 5 percent, while options negatively affect credit risk 2 at a significance level of 1 percent. In the case of other derivatives, the results suggest that they negatively and strongly affect |
| bentuk apapun | stitut Bisni abutkan sumber: | | 100 | | |

| KWIK KIAN school of busin | | | | | |
|---|---|---------------------|--|---|--|
| S ESS | | Independent | | | liquidity risk at a significance level of |
| 2. | С На | Future and forward | TERM is fair value of futures and forwards divided by total assets | | 1 percent, while negatively but mildly affecting leverage risk at a significance level of 5 percen |
| penulisan krit b. Pengutipan tid Dilarang mengun tanpa izin IBIKKG | Hak cipta milik IBI KKG Hak Cipta Dil 1. Dilarang mengutip seba | Swaps | SWP is fair value of swaps divided by total assets | | |
| penulisan kritik (Pengutipan tidak arang mengumun pa izin IBIKKG. | ta milik IBI Hak Cipi ng mengutip | Option | OPT is fair value options divided by total assets | | |
| dan me | ilik IBI KKG (Instit Hak Cipta Dilindungi nengutip sebagian at | Other derivatives | OD is fair value of other derivatives divided by total assets | | |
| lan tinjauan merugikan nkan dan m | | Bank size | LTA is natural log of total assets | | |
| emp | Keffala et al. (2011) "The effect of derivative | Dependent | | The sample is composed of | forwards have a negative effect on total return risk at 1% level of |
| 5 uatu masalah. 5 kepentingan yang wajar IBIKKG emperbanyak sebagian atau sel | instrument use on capital | Total return risk | RRISK = The annualized standard deviation of the banks' daily stock returns | 52 banks spread over five regions the period from 2003 to 2009. | significance. Futures also negatively affect total return risk, but at a level of significance equal to 5%. In |
| lah. I yang w Ik sebag | tulis "" | Systematic risk | BETA = The beta of the banks' stock returns | | contrast, options have a positive effect on total return risk, at a 10% 1 evel of significance. Additionally, |
| ajar IBII Jian atau | ¬ → | Non-systematic risk | SDERROR = The annualized standard deviation of residual errors from the market model | | effect on systematic risk, at a level of significance equal to 5%. |
| KKG. | | Independent | hoter | | Finally, options positively affect |
| Ĩ | atika Kwik Kian ni tanpa mencantu | Forwards | FWD = Notional value of forwards divided by total assets | | unsystematic risk at a 5% level of significance. |
| ya tulis i | Gie) Jimkan dan | Swaps | SWP = Notional value of swaps divided by total assets | | |
| ni dalam | in menye | Option | OPT = Notional value of options divided by total assets | | |
| | stitut Bisni ebutkan sumber | | 101 | | |
| k apa | | | | | |
| apun | Bisni sumber: | | | | |
| | | | | | |

| KWIK KIAN SCHOOL OF BUSIN | | | | | |
|--|---|---------------------|---|--|--|
| | \bigcirc | Futures | FUT = Notional value of futures divided by total assets | | |
| b. P 2. Dila tanp |) Hak ci | Capital | EQTA = the ratio of book value equity to total assets | | |
| b. Penulisan krit b. Pengutipan tid Dilarang mengun anpa izin IBIKKG | ak cipta mi H Dilarang me | Liquidity | LIQTA = the ratio of liquid assets to total assets | | |
| n kritik an tidal IKKG. | milik IBI Hak Cipt mengutip | Gross loan | GLTA = the ratio of gross loans to total assets | | |
| ik dan ti lak meru numkan | SI KKG (pta Dilir pva unti | Loan loss reserve | LLRTA = the ratio of loan loss reserves to gross loans | | |
| penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang arang mengumumkan dan memperbanyak seb pa izin IBIKKG. | nilik IBI KKG (Institut Bisnis dan In Hak Cipta Dilindungi Undang-Undang nengutip sebagian atau seluruh karya pan hanya untuk kenentingan pendidi | Net interest margin | NIM = The difference between total interest income and total interest expense expressed, as a percentage of total assets. | | |
| enting perba | isnis ang-l | Bank size | SIZE = Natural log of total assets | | |
| | Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Hak Cipta Dilindungi Undang-Undang 1. Dilarang mengutip sebagian atau seluruh karya tulis ini tan a Pengutinan hanya untuk kenentingan pendidikan penelit | Dealer | DEAL = 1 if bank is a member of the International Swaps and Derivative Association (ISDA), 0 otherwise | | |
| wajar IBIKKG. agian atau selu | atika Kwik ni tanpa me | Country Variable | COUNTRY = Dummy variable equals 1 when bank is issued from, 0 otherwise | | |
| ruh 6 | SPRČIĆ (2007) "The Use Of | Dependent | | Research | The statistical analysis conducted for |
| karya tulis | Derivatives As Financial Risk Management Instruments: The Case Of Croatian And Slovenian | Financial Risk | Financial risk is measure in the form of a binary code as 1 for use derivative and 0 for not use derivative | was conducted on large non-financial companies, 157 companies In the Croatian companies and | the Slovenian companies has revealed that the decision to use derivatives is only dependent on the size of the company, since a positive relation |
| In | Son-Financial Companies" | <u>Independent</u> | | 189 companies In the case of the Slovenian | between the use of derivatives and the size of Slovenian companies has been |
| dalam | menye | Size | the book value of assets the book value of total sales revenues | companies in the year 2005 | proven |
| bentuk apa | stitut Bisni abutkan sumber: | | 102 | | |

| KWIK KIAN (| | | | | |
|--|---|--------------------------------------|--|---|--|
| Hak cipta milik IBI Hak Cip Hak Cip I. Dilarang mengutip a Pengutipan han penulisan kritik b. Pengutipan tida 2. Dilarang mengumu tanpa izin IBIKKG. | | Leverage Investment opportunities | the book value of long-term debt to the book value of assets the ratio of the book value of long-term debt to the book value of equity the interest cover ratio defined as earnings before interest and taxes to the total interest expense the ratio of investment expenditures to the | | |
| Cip: Cip: Cip: Cip: Lip: Lip: Cip: Cip: Cip: Cip: Cip: Cip: Cip: C | | investment opportunities | book value of assets | | |
| | nd Boyle (2005) ative use and t: An Empirical of New Zealand Companies" | Dependent Derivative use | the fair value and contract value of derivative contracts outstanding at balance date scaled by the market value of the firm | Data is available for 105 New Zealand domestic non-financial firms in 1999 | The coefficient on the variable Q is significantly negative at the 5% level of significance in the logit model and at the 10% level of significance in the contract value Tobit model. It is negative but not significant in the fair |
| Bisnis dan ndang-Unda seluruh kar tingan pend uatu masala apentingan y mperbanyak | | <u>Independent</u> Q ratio | represents the long-term growth prospects of a firm Q = (MVE + PS + DEBT+WC) / TA | | value Tobit model.30 The coefficient for the asset growth to cash flow variable is also contrary to the prediction in Tobit models, fair value and contract value, and in the logit |
| Informatika Kwik Kian ng ya tulis ini tanpa mencant idikan, penelitian, penulis h. ang wajar IBIKKG. sebagian atau seluruh ka | | Asset growth | represent the firm's ability to generate enough cash to finance current shortterm growth | | model. It is significant at a 10% level in the Tobit model using the contract value. |
| tika Kw tanpa r nelitian, IBIKKG atau se | | Progressive tax schedule | tax | | The decision to use debt is positively related to derivative use and |
| mena n, per G. <u>eluru</u> | | Financial distress costs | leverage and the interest cover ratio | | significant at a 5% level in the logit model and the Tobit model using the |
| | | Firm size | Size is defined as the market value of the firm | | fair value measure. It is significant at a 1% level in the Tobit model using |
| Gie) umkan d an karya rya tulis | | Managerial risk aversion | Firm value and ownership | | the contract value measure. |
| ini ilm | | Nature of operations | The overseas assets | | the size variable is a highly significan (at the 1% level of significance in |
| menye niah, pi dalam | | alternative capital instruments | measured as the value of convertible bonds plus preferred stock as a percentage of firm | | both of the Tobit models and the logit model) determinate of derivative use |
| ebutkan sumber penyusunan lapor n bentuk apapun | | | 103 | | |

| KWIK KIAN school of busin | Var. Land | | | |
|---|---|-----------------------|--|--|
| | | | value | by New Zealand firms. |
| 2. D b | С Наµ 1. D | liquidity | defined as the log of current assets minus inventory over current liabilities | Q is significantly negative at the 5% level of significance in the logit |
| a Pengutipan penulisan k b. Pengutipan DIlarang meng tanpa izin IBIK | ilarang | dividend payout ratio | is calculated as dividend per share divided by earnings per share. | model and at the 10% level of significance in the contract value Tobit model. It is |
| <u>a Pengutipan hany</u> penulisan kritik b. Pengutipan tidal Dilarang mengumu tanpa izin IBIKKG. | milik IB Hak Ci menguti | dummy | goods, info, primary, service and property | negative but not significant in the fair value Tobit model. |
| nya untu ik dan ti ak meru numkan | < cipta milik IBI KKG (Institut Bisnis dan In Hak Cipta Dilindungi Undang-Undang ilarang mengutip sebagian atau seluruh karya | | | asset growth to cash flow variable is also contrary to the prediction in Tobit models, fair value and contract value, and in the logit model. It is significant at a 10% level in the Tobit model using the contract value. |
| kan, pe ng wajar ebagian | f orn tulis | | | The decision to use debt is positively related to derivative use and significant at a 5% level in the logit model and the Tobit model using the fair value measure. It is significant at a 1% level in the Tobit model using the contract value measure. |
| , pen luruh | natika Kwik Kian Gi ini tanpa mencantum | | | the size variable is a highly significant (at the 1% level of significance in both of the Tobit models and the logit model) determinate of derivative use by New Zealand firms. |
| karya ilm tulis ini | in dan me | | | coefficients that represent the use of alternative capital instruments (preferred stock and convertible debt) are all negative in all the multivariate models and are |
| am , p | nye | | | significant, at the 10% level, in the |
| | nstitut Bisni nyebutkan sumber: | | 104 | |

| KWIK KIAN SCHOOL OF BUSINE | | |
|---|-----|---|
| "GE O | | Tobit model using the fair value measure and in the logit model |
| Hak cipta milik IB Hak Cipta menguti 1. Dilarang menguti a Pengutipan ha penulisan kriti b. Pengutipan tid 2. Dilarang mengum tanpa izin IBIKKG | | variable liquidity is positive in the Tobit model using the contract value and the logit model. These results are contrary to the prediction and significant at a 5% level in the logit model. |
| cipta milik IBI KKG (Institut Bisnis dan Informatika Kw Hak Cipta Dilindungi Undang-Undang arang mengutip sebagian atau seluruh karya tulis ini tanpa n <u>Pengutipan hanya untuk kepentingan pendidikan, penelitian,</u> penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG arang mengumumkan dan memperbanyak sebagian atau sel | | of the industry sector dummy variables are positive, with the coefficient for the goods variable being significant at the 10% level in the Tobit model using the fair value and at the 1% level in the Tobit model using the contract value and the logit model. |
| Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Hak Cipta Dilindungi Undang-Undang 1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencant a Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulis penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh ka tanpa izin IBIKKG. | | as the coefficients for the service dummy is significant at a 5% level in the logit model. The coefficient for the information technology dummy is significant at a 5% level in the Tobit model using the contract value and the logit model. The coefficient for the primary dummy is significant at a 5% level in the Tobit model, using the contract value, and at a 10% level in the logit model. |
| n Gie) Institut Bisni tumkan dan menyebutkan sumber: san karya ilmiah, penyusunan lapor | 105 | |

Lampiran 2 Sampel Perusahaan

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| Tabel 3.1 |
|---------------------------|
| Perhitungan Jumlah Sampel |

| | - E Perhitungan Jumlah Sampel | | | | | | | | | |
|-------------------------|---|---|---|-----------------|--|--|--|--|--|--|
| a. F | Peru | sahaan yang t | tergolong dalam bidang manufaktur | 148 | | | | | | |
| a. Pengutipan hanya | Peru | Perusahaan menyajikan laporan keuangan dalam mata uang (26) | | | | | | | | |
| Jutip | | seiain_rupian | | | | | | | | |
| ban | Perusahaan yang tidak memiliki data yang lengkap (25) | | | | | | | | | |
| har | | | berganti industri selama masa pengamatan | (5) | | | | | | |
| iya u | | ode pengamai | melakukan <i>delisting</i> atau <i>relisting selama</i> tan | (12) | | | | | | |
| untuk | | <u> </u> | manufaktur yang menjadi sampel penelitian | 80 | | | | | | |
| kep | | | ucahaan | | | | | | | |
| kepentingan | No | r Sampel Peru | Nama Perusahaan | Tanggal Listing | | | | | | |
| nga | En en | ADES | PT. Akasha Wira International Tbk | 13-Jun-1994 | | | | | | |
| np | | • AKRA | PT. Akr Corporindo Tbk | 03-Okt-1994 | | | | | | |
| pendidikan, penelitian, | UN dem g4 | | PT. Alumindo Light Metal Industry Tbk | 02-Jan-1997 | | | | | | |
| idika | 4 | AMFG | PT. Asahimas Flat Glass Tbk | 08-Nov-1995 | | | | | | |
| an, | 5 | APLI | PT. Asiaplast Industries Tbk | 01-Mei-2000 | | | | | | |
| pen | 6 | ARNA | PT. Arwana Citramulia Tbk | 15-Agt-2001 | | | | | | |
| eliti | 7 | S ASGR | PT. Astra Graphia Tbk | 25-Nov-1989 | | | | | | |
| | 8 | ASII | PT. Astra International Tbk | 04-Apr-1990 | | | | | | |
| pen | 9 | AUTO | PT. Astra Otoparts Tbk | 15-Jun-1998 | | | | | | |
| penulisan karya ilmiah, | 10 | BATA | PT. Sepatu Bata Tbk 14-Mei-19 | | | | | | | |
| ank | 11 | Se BRNA | PT. Berlina Tbk 06-Nov-198 | | | | | | | |
| (ary | 12 | BTON | PT. Betonjaya Manunggal Tbk 18-Jul-2001 | | | | | | | |
| a itr | 13 | BUDI | PT. Budi Acid Jaya Tbk 08-Mei-1995 | | | | | | | |
| nial | 14 | DLTA | PT. Delta Djakarta Tbk | 30-Jan-1989 | | | | | | |
| | 15 | DVLA | PT. Darya-Varia Laboratoria Tbk 11-Nov-1994 | | | | | | | |
| penyusuna | 16 | EKAD | PT. Ekadharma International Tbk | 14-Agt-1990 | | | | | | |
| JSU | 17 | FAST | PT. Fast Food Indonesia Tbk | 11-Mei-1993 | | | | | | |
| | 18 | FASW | PT. Fahar Surya Wisesa Tbk | 19-Des-1994 | | | | | | |
| lap | - 19 | GGRM | PT. Gudang Garam Tbk | 27-Agt-1990 | | | | | | |
| n laporan | 20 | GJTL | PT. Gajah Tunggal Tbk | 08-Mei-1990 | | | | | | |
| <u>_</u> | 21 | • HDTX | PT. Panasia Indosyntec Tbk | 06-Jun-1990 | | | | | | |
| | 22 | HMSP | PT. Hanjaya Mandala Sampoerna Tbk | 15-Agt-1990 | | | | | | |
| | 23 | IGAR | | | | | | | | |
| | 24 | IMAS | PT. Indomobil Sukses International Tbk | 15-Nov-1993 | | | | | | |
| | 25 | INAF | PT. Indofarma Tbk | 17-Apr-2001 | | | | | | |
| | 26 | INAI | PT. Indal Aluminium Industry Tbk 05-Des-1994 | | | | | | | |
| | 27 | INCI | PT. Intan Wijaya International Tbk 24-Jul-1990 | | | | | | | |
| | 28 | INDF | PT. Indofood Sukses Makmur Tbk | 14-Jul-1994 | | | | | | |
| | 29 | INDS | PT. Indospring Tbk | 10-Agt-1990 | | | | | | |
| | 30 | 30INTAPT. Intraco Penta Tbk23-Agt-1993 | | | | | | | | |

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. penulisan kritik dan tinjauan suatu masalah.

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| KWIK | | | |
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| | 31 INTP | PT. Indocement Tunggal Prakarsa Tbk | 05-Des-1989 |
| GIE | 32 JECC | PT. Jembo Cable Company Tbk | 18-Nov-1992 |
| | 33 JKSW | PT. Jakarta Kyoei Steel Works Tbk | 06-Agt-1997 |
| 2. [| 34 🚡 JPRS | PT. Jaya Pari Steel Tbk | 04-Agt-1989 |
| a. Pengutipan ha penulisan krit b. Pengutipan tic Dilarang mengur tanpa izin IBIKKG | 35 🔓 KAEF | PT. Kimia Farma Tbk | 04-Jul-2001 |
| ieng ieng ieng ieng ia iz | 36 🗧 KBLI | PT. KMI Wire and a Cable Tbk | 06-Jul-1992 |
| g m g m | 37 3 KBLM | PT. Kabelindo Murni Tbk | 01-Jun-1992 |
| BIKI | 3₹8 ≡ KIAS | PT. Keramic Indonesia Assosiasi Tbk | 08-Des-1994 |
| han han ritil tida tida | 39Image: Bit Micing40♀KLBF | PT. Kedaung Indah Can Tbk | 28-Okt-1993 |
| iya u k m uml | 40 🔀 KLBF | PT. Kalbe Farma Tbk | 30-Jul-1991 |
| untu In ti Neru Kan | 🖣 🔮 KONI | PT. Perdana Bangun Pusaka Tbk | 22-Agt-1995 |
| ıdır njau ıgik dar | 42 JION | PT. Lion Metal Works Tbk | 20-Agt-1993 |
| n me an f au f | 43 E LMPI | PT. Langgeng Makmur Industri Tbk | 17-Okt-1994 |
| a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisa penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh kar tanpa izin IBIKKG. | 🛃 🚡 LMSH | PT. Lionmesh Prima Tbk | 04-Jun-1990 |
| ngar tu r tu r enti | 45 EPIN | PT. Multi Prima Sejahtera Tbk | 30-Nov-2001 |
| n pe nas nga ngany | $\frac{1}{2}$ $\frac{4}{6}$ $\frac{6}{2}$ LTLS | PT. Lautan Luas Tbk | 21-Jul-1997 |
| indii alal n ya vak s | 47 💆 MERK | PT. Merck Tbk | 23-Jul-1981 |
| dika h. ang | 48 🛃 MLBI | PT. Multi Bintang Indonesia Tbk | 15-Des-1981 |
| an, p waj agia | 49 🛉 MLIA | PT. Mulia Industrindo Tbk | 17-Jan-1994 |
| oeni ar l an a | 50 🚆 MLPL | PT. Multipolar Tbk | 06-Nov-1989 |
| eliti. BIK tau | 51 🗟 MRAT | PT. Mustika Ratu Tbk | 17-Jul-1995 |
| an, KG. seli | 52 🗧 MTDL | PT. Metrodata Electronics Tbk | 09-Apr-1990 |
| urul pen | 53 🗍 MYOR | PT. Mayora Indah Tbk | 04-Jul-1990 |
| ulis; n ka | 54 SMYTX | PT. Apac Citra Centertex Tbk | 20-Okt-1989 |
| ya n | 55 🖸 PRAS | PT. Prima Alloy Steel Universal Tbk | 12-Jul-1990 |
| kany tuli | 56 [©] PTSP | PT. Pioneerindo Gourmet International Tbk | 30-Mei-1994 |
| a ilusi s in | 57 PYFA | PT. Pyridam Farma Tbk | 16-Okt-2001 |
| i da | 58 RDTX | PT. Roda Vivatex Tbk | 14-Mei-1990 |
| h, p lam | 59 📮 RICY | PT. Ricky Putra Globalindo Tbk | 09-Feb-1998 |
| eny i be | 60 🛃 RMBA | | 05-Mar-1990 |
| n karya ilmiah, penyusunan lapo ya tulis ini dalam bentuk apapun | 61 SCCO | Tbk | 20-Jun-1982 |
| karya ilmiah, penyusunan laporan, s tulis ini dalam bentuk apapun | 62 5 SMAR | PT. Sinar Mas Agro Resources And Technology Tbk | 30-Nov-2001 |
| ran, | 63 SMCB | | 10-Agt-1977 |
| - | 64 😈 SMGR | PT. Semen Gresik Tbk | 08-Jul-1991 |
| | 65 SMSM | 1 | 09-Sep-1996 |
| | 66 🛃 SPMA | 1 | 15-Nov-1994 |
| | 67 🔓 SRSN | PT. Indo Acidatama Tbk | 11-Jan-1993 |
| | 68 B SSTM | | 08-Jan-1997 |
| | 69 🖁 STTP | PT. Siantar Top Tbk | 16-Des-1996 |
| | 70 TBLA | 1 0 | 15-Feb-2000 |
| | 71 TCID | PT. Mandom Indonesia Tbk | 30-Sep-1993 |
| | 72 🚺 TIRT | PT. Tirta Mahakam Resources Tbk | 07-Des-1999 |
| | 73 TOTO | PT. Surya Toto Indonesia Tbk | 30-Okt-1990 |
| | Kia | | |
| | 5 | 107 | |
| | Gi | | |
| | O | | |

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tanpa izin IBIKKG. c entuk apapun

| $^{\sim}$ | | |
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| 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam be | b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. | penulisan kritik dan tinjauan suatu masalah. |

74 TRST PT. Trias Sentosa Tbk 02-Jul-1990 75 TSPC PT. Tempo Scan Pacific Tbk 17-Jun-1994 💽 TURI 76 PT. Tunas Ridean Tbk 16-Mei-1995 PT. Ultrajaya Milk Industry & Trading Company Hak ULTJ 77 02-Jul-1990 а . Tbk Pengutipan hanya PT. United Tractor Tbk 78 ipt UNTR 19-Sep-1989 Ð 79 VOKS PT. Voksel Elektric Tbk 20-Des-1990 80 ≣ YPAS PT. Yanaprima Hastapersada Tbk 05-Mar-2008

Daftar peri ahaan dengan data tidak lengkan

| o s Iya | Daftar perusahaan dengan data tidak lengkap | | | | |
|---|---|----------|--|--|--|
| untuk | No | Kode | Nama Perusahaan | | |
| igia tuk | . <u>T</u> | AISA | PT. Tiga Pilar Sejahtera Food Tbk | | |
| in a | 20 | AKKU | PT. Anugerah Kagum karya Utama Tbk | | |
| n atau kepen | 3 | AKPI | PT. Argha Karya Prima Industry Tbk | | |
| ntin | indungindinata ng | BIMA | PT. Primarindo Asia Infrastructure Tbk | | |
| seturuh kar itingan penc | 5 | CEKA | PT. Wilmar Cahaya Indonesia Tbk | | |
| n be | <u>6</u> | CNTX | PT.Century Textile Industry Tbk | | |
| ndi | - | DPNS | PT. Duta Pertiwi Nusantara Tbk | | |
| idik: | . 8 | ETWA | PT. Eterindo Wahanatama Tbk | | |
| an, | : 9 | HEXA | PT. Hexindo Adiperkasa Tbk | | |
| per | 10 | | PT. Inti Keramik Alamasri Industri Tbk | | |
| tan Ieli | | IKBI | PT. Sumi Indo Kabel Tbk | | |
| ipa tian | 12 | JNTD | PT. Inter Delta Tbk | | |
| nie I, pe | 13 | ≸KDSI | PT. Kedawung Setia Industrial Tbk | | |
| enu | 14 | LAPD | PT. Leyand International Tbk | | |
| lisa | 15 | MDRN | PT. Modern International | | |
| in k | 16 | NIPS | PT. Nipress Tbk | | |
| ary | 17 | PSDN | PT. Prasidha Aneka Niaga Tbk | | |
| dar l | 18 | SCPI | PT. Schering Plough Indonesia Tbk | | |
| mia | 19 | SIMA | PT. Siwani Makmur Tbk | | |
| eny .h, p | 20 | SIPD | PT. Sierad Produce Tbk | | |
| enyebutkan sun ah, penyusunan | - 21 | SKLT | PT. Sekar Laut Tbk | | |
| JIK: | - 22 | SOBI | PT. Sorini Agro Asia Corporindo Tbk | | |
| s ut | 23 | SQBI | PT. Brystol Myers Tbk | | |
| n l | | TIRA | PT. Tira Austenite Tbk | | |
| o sebagian atau seturuh karya tutis ini taripa mencantumkan dan menyebutkan sumber: nya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan | 25 | UNVR | PT. Unilever Indonesia Tbk | | |
| | | <u>i</u> | | | |
| <u> </u> | Daftapperusahaan bertransaksi Menggunakan uang selain | | | | |

Kian Gie

Daftapperusahaan bertransaksi Menggunakan uang selain Rupiah

| NO | Code | Nama Perusahaan |
|----|------|---------------------------------|
| 1 | AGRO | PT. Agro Pantes Tbk |
| 2 | ADMG | PT. Polychem Indonesia Tbk |
| 3 | BRAM | PT. Indo Kordsa Tbk |
| 4 | BRPT | PT. Barito Paccific Tbk |
| 5 | CLPI | PT. Colorpak Indonesia Tbk |
| 6 | CTBN | PT. Citra Tubindo Tbk |
| 7 | ERTX | PT. Eratex Djaja Tbk |
| 8 | ESTI | PT. Ecer Shine Textile Industri |

| đ | |
|---|---|
| D | |
| 0 | 9 |

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

| KWII SCHO | | | | | |
|---|-----------------|------------|------------|---------------------------------|-----------------------------------|
| WIK KIAN C | Real Providence | | | | |
| | | 9 | | FPNI | PT. Lotte Chemical Titan Tbk |
| S C) | | 10 | (| GDYR | PT. Good Year Tbk |
| 643 | | 11 | \bigcirc | INDR | PT. Indorama Syntetics Tbk |
| a. Pengutipan hanya untuk kepentingan pendidika penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang yang yang yang yang yang yang | 12 | Ha | INKP | PT. Indah Kiat Pulp & Paper Tbk | |
| | a. P | 13 | k ci | INRU | PT. Toba Pulp Lestari Tbk |
| eng | eng | 14 | pta | ITMA | PT. Itamaraya Gold Industri Tbk |
| utip | gutip | <u>1</u> 5 | ı m | KKGI | PT. Resource Alam Indonesia Tbk |
| an k | pan hany | <u>₽</u> 6 | ilik | MASA | PT. Multi Strada Tbk |
| ritik tida | han | £7 | IBI | PBRX | PT. Pan Brothers Tes Tbk |
| k m | ya u | <u>1</u> 8 | KK | PICO | PT. Pelangi Indah Canindo Tbk |
| n tii Ieru | ya untuk k | Ĕ9 | G (I | POLY | PT. Polysindo Eka Perkasa Tbk |
| njau Igik | ık k | | nst | PTSN | PT. Sat Nusa Persada Tbk |
| ian an l | epe | 21 | itu | SULI | PT. Sumalindo Lestar Jaya Tbk |
| sua | ntir | <u>2</u> 2 | t Bi | TBMS | PT. Tembaga Mulia Semanan Tbk |
| enti | Igar | 23 | sni | TFCO | PT. Tifico Fiber Indonesia Tbk |
| penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang w |) pe | 24 | s da | TKIM | PT. Pabrik Kertas Tjiwi Kimia Tbk |
| alał n ya | endic | 1 7 | an l | TPIA | PT. Tri Polyta Indonesia Tbk |
| n. Ing | dika | 26 | nfo | UNIC | PT. Unggul Indah Cahaya Tbk |
| 5 | 5 5 | | Ť | | |

Daftar perusahaan berganti industri

| an No | Code | Nama Perusahaan | Sektor Baru | | |
|-------|-------|--------------------------------|--------------|--|--|
| pa 1 | ⋝FMII | PT. Fortune Mate Indonesia Tbk | Properti | | |
| me 2 | KARW | PT. Karwell Indonesia | Jasa | | |
| nca 3 | MYOH | PT. Myoh Technology Tbk | Pertambangan | | |
| ntu | MYRX | PT. Hanson International TBk | Investasi | | |
| mk 5 | SQMI | PT. Allbond Makmur Tbk | Pertambangan | | |

n, penelitian, penulisan karya ilmiah, penyusunan laporan,

Daftar perusahaan delisting

| 3 | | | | | | | | |
|--------|----------------------|---|--------------------------|--|--|--|--|--|
| ∃ No | Kode | Nama Perusahaan | Tanggal Delisting | | | | | |
| enye | AQUA | PT. Aqua Golden Mississippi Tbk | 01-Apr-2011 | | | | | |
| bu 2 | SIMM | PT. Surya Intrindo Makmur Tbk | 03-Des-2012 | | | | | |
| tka 3 | TALF | PT. Tunas Alfin Tbk | 01-Des-2009 | | | | | |
| 1 s | SKBM | PT. Sekar Bumi Tbk | 29-Des-2009 | | | | | |
| Imt 5 | , DYNA | PT Dynaplast Tbk | 27-Jul-2011 | | | | | |
| Der: 6 | PAFI | PT. Panasia Filamen Inti Tbk | 14-Mar-2013 | | | | | |
| 7 | SAIP | PT. Surabaya Agung Industri Pulp dan Kertas Tbk | 31-Okt-2013 | | | | | |
| 8 | DAVO | PT. Davomas Abadi Tbk | 21-Jan-2015 | | | | | |
| 9 | PUNTX PT. Unitex Tbk | | 07-Des-2015 | | | | | |
| 10 | DSUC | PT. Daya Sakti Unggul | 03-Agt-2009 | | | | | |
| 11 | PROD | PT. Sara Lee Body Care Indonesia Tbk | 01-Des-2009 | | | | | |
| 12 | BATI | PT. Bat Indonesia Tbk | 07-Sep-2011 | | | | | |

hatika Kwik Kian Gie

Lampiran 3 Output SPSS (Uji Normalitas)

Model 1

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Pengutipan tidak merugikan kepentingan yang wajar IBIKKG

penulisan kritik dan tinjauan suatu masalah

а .

tanpa izin IBIKKG.

. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun

. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

eV.

Pengujian Terhadap Variabel SDRET

One-Sample Kolmogorov-Smirnov Test

| ے ا | One-Sample Kolmogorov- | Smirnov Test | |
|------------------------|---|--|---|
| - United | ota m | | Unstandardized Residual |
| ובווטענוס אבמסופוו פנפ | Normal Parameters ^{a,b} Normal Parameters ^{a,b} Most Extreme Differences Kolmogorov-Smirnov Z Asymp Sig. (2-tailed) | Mean Std. Deviation Absolute Positive Negative | 560 0E-7 .87160614 .472 .472 409 11.177 .000 |
| י. מ אפומו מוו | a. Test distribution is Norma | 1. | |

Q

Pengujian Terhadap Variabel BETA bu

Cone-Sample Kolmogorov-Smirnov Test

| rmat | | Unstandardized Residual |
|--|--|---|
| Norma Parameters ^{a,b} Norma Parameters ^{a,b} Most Extreme Differences Kolmogorov-Smirnov Z Asymp. Sig. (2-tailed) | Mean Std. Deviation Absolute Positive Negative | 560 0E-7 3.73968914 .389 .389 381 9.197 .000 |

a. Test distribution is Normal. □ b. Calculated from data

men

3

Pengujian Terhadap Variabel ERROR

City of the second seco

| SUIID | B. | | Unstandardized Residual |
|-----------------|---|--|--|
|]]] | N Normal Parameters ^{a,b} Most Extreme Differences Kolmogorov-Smirnov Z Asymp. Sig. (2-tailed) | Mean Std. Deviation Absolute Positive Negative | 560 0E-7 .11583257 .171 .106 171 4.041 .000 |

a. Test distribution is Normal.

b. Calculated from data.

ē

Model 2 Pengujian Terhadap Variabel SDRET

| One-Sample | Kolmogorov-Smirnov Test |
|------------|-------------------------|

| | One-Sample Kolmogorov-Smirnov Test | | | | | | | |
|--|---|----------------|----------------|--|--|--|--|--|
| T 0) | | | Unstandardized | | | | | |
| | | | Residual | | | | | |
| oer oer | N <u> </u> | | 560 | | | | | |
| n ngu | Normal Parameters ^{a,b} | Mean | 0E-7 | | | | | |
| | | Std. Deviation | .87674091 | | | | | |
| n nu | | Absolute | .480 | | | | | |
| ti ni bi | Most Extreme Differences | Positive | .480 | | | | | |
| tik ang - | ipt 311 | Negative | 437 | | | | | |
| | Kolmogorov-Smirnov Z | | 11.370 | | | | | |
| n t | Normal Parameters ^{a,b} Most Extreme Differences Kolmogorov-Smirnov Z Asymp Sig. (2-tailed) | | .000 | | | | | |
| | a Asymptotic (2-tailed) | l. | | | | | | |
| ke | $\stackrel{\frown}{_{\rm o}}$ b. Calculated from data. | | | | | | | |
| an pe | ji (tu i | | | | | | | |
| ntii | L B | | | | | | | |
| nga | Pengujian Terhadap Varial | bel BETA | | | | | | |
| 'n | rul-l- | | | | | | | |
| Pengutipan hanya untuk kepentingan pendid penulisan kritik dan tinjauan suatu masalah | Conce-Sample Kolmogorov- | Smirnov Test | | | | | | |
| Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang wajar IRIKKG | | | Unstandardized | | | | | |
| h. | | | Residual | | | | | |
| an | N ON | | 560 | | | | | |
| . 0 | Norma Parameters ^{a,b} | Mean | 0E-7 | | | | | |
| ene | | Std. Deviation | 3.73542379 | | | | | |
| RIL OLIT | din ka | Absolute | .383 | | | | | |
| iar | Most Extreme Differences | Positive | .373 | | | | | |
| | | Negative | 383 | | | | | |
| en | Kolmogorov-Smirnov Z | | 9.074 | | | | | |
| uli | Asymp Sig. (2-tailed) | | .000 | | | | | |
| sar | $\stackrel{<}{=}$ a. Test distribution is Norma | ıl. | | | | | | |
| n ka | b. Calculated from data. | | | | | | | |
| ary | an) | | | | | | | |
| <u> </u> | | | | | | | | |
| E E | | _ | | | | | | |
| iah | Pengujian Terhadap Varia | bel ERROR | | | | | | |
| , d | | | | | | | | |
| eny | One-Sample Kolmogorov-S | Smirnov Test | | | | | | |
| sn, | | | Unstandardized | | | | | |
| un | | | Residual | | | | | |
| a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah. | N 🛄 | | 560 | | | | | |
| lar | Normal Parameters ^{a,b} | Mean | 0E-7 | | | | | |
| JOC | | Std. Deviation | .11635159 | | | | | |
| ne. | N . | Absolute | .169 | | | | | |
| - | Most Extreme Differences | Positive | .110 | | | | | |
| | | Negative | 169 | | | | | |
| | Kolmogorov-Smirnov Z | | 4.008 | | | | | |
| | $\blacksquare \land a = a = 0 = a = (2 + a = 1 + a)$ | | | | | | | |

Asymp. Sig. (2-tailed) a. Test distribution is Normal.

b. Calculated from data.

natika Kwik Kian Gie

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

KWIK KIAN GIE

in the second

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Model 3 Pengujian Terhadap Variabel SDRET

| One-Sample | Kolmogorov-Smirnov Test |
|------------|-------------------------|

| One-Sample Kolmogorov-Smirnov Test | | | | | | | |
|---|---|----------------------------|----------------------------|--|--|--|--|
| в. а. | Hak | | Unstandardized Residual | | | | |
| Рр Р | | | | | | | |
| en en | N pt | Maar | 560 0E-7 | | | | |
| gut gut | Normal Parameters ^{a,b} | Mean Std. Deviation | .87147916 | | | | |
| sar | H H | Absolute | .467 | | | | |
| n ki | Most Extreme Differences | Positive | .467 | | | | |
| nar nitil | | Negative | 408 | | | | |
| ak r | Kolmozorov-Smirnov Z | 1 (eBaar) e | 11.054 | | | | |
| un an | Normal Parameters ^{a,b} Most Extreme Differences Kolmogorov-Smirnov Z Asymp Sig. (2-tailed) | | .000 | | | | |
| igie tinj rug | a. Test distribution is Norma | ıl. | | | | | |
| in a au | b = Calc lated from data. | | | | | | |
| an l | gi (itu | | | | | | |
| nti su: | Ind B | | | | | | |
| Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG | Pengujian Terhadap Varial | bel BETA | | | | | |
| ting and | Pengujian Terhadap Varial | ~ • | | | | | |
| Pengutipan kidak merugikan kepentingan yar Pengutipan hanya untuk kepentingan pendidi Pengutipan kritik dan tinjauan suatu masalah. | One-Sample Kolmogorov-S | Smirnov Test | | | | | |
| endidi salah. an yan | dang | | Unstandardized | | | | |
| dika n. | | | Residual | | | | |
| kan, g wa | N S | | 560 | | | | |
| pe jar | Norma Parameters ^{a,b} | Mean | 0E-7 | | | | |
| - IB | ti; | Std. Deviation Absolute | 3.73058724 .372 | | | | |
| IK Itig | Most Extreme Differences | Positive | .368 | | | | |
| ۹n, ۹ | < | Negative | 372 | | | | |
| pe | Kolmogorov-Smirnov Z | 1 (eBaar) e | 8.808 | | | | |
| nul | Asymp Sig. (2-tailed) | | .000 | | | | |
| isa. | a. Test distribution is Norma | ıl. | | | | | |
| | b. Calculated from data. | | | | | | |
| kary | | | | | | | |
| | | | | | | | |
| M. 1 | Pengujian Terhadap Varial | bel ERROR | | | | | |
| in kariya kutisini karipa mencankari kari menyebakkan samber. pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan. iasalah. igan yang wajar IBIKKG. | One-Sample Kolmogorov- | Smirnov Test | | | | | |
| ben | | | Unstandardized | | | | |
| yusı | it | | Residual | | | | |
| Sun | N 🕇 | | 560 | | | | |
| lan | Normal Parameters ^{a,b} | Mean | 0E-7 | | | | |
| | | Std. Deviation | .11582857 | | | | |
| por | 2. | Absolute | .171 | | | | |
| an. | Most Extreme Differences | Positive | .107 | | | | |
| - | | Negative | 171 | | | | |
| | Kolmogorov-Smirnov Z | | 4.039 | | | | |
| | Asymp. Sig. (2-tailed) | | .000 | | | | |

Asymp. Sig. (2-tailed) a. Test distribution is Normal. b. Calculated from data.

rmatika Kwik Kian Gie

KWIK KIAN GIE

Lampiran 4. Output SPSS (UJI Multikolinearitas)

Model 1 Penghujian Terhadap Variabel SDRET

| | - I | | | Coefficients ^a | | | | |
|--------------------------------|---------------------|--------------------------|------------|----------------------------------|-------|------|----------------|------------|
| ь Г | Model | Unstanda | | Standardized | t | Sig. | Collinearity S | Statistics |
| | | Coeffic | cients | Coefficients | | | | |
| Pengutip penulisa | pta | В | Std. Error | Beta | | | Tolerance | VIF |
| yutipan Jutipan Jlisan I | (Constant) | .675 | .675 | | 1.000 | .318 | | |
| | S DROA | .214 | 1.177 | .008 | .182 | .856 | .868 | 1.152 |
| hanya hritik d | SDEPS | 4.195E-005 | .000 | .100 | 2.209 | .028 | .869 | 1.150 |
| | DER 🔁 | .000 | .013 | 001 | 017 | .986 | .985 | 1.015 |
| dan dan | | 145 | .154 | 046 | 939 | .348 | .748 | 1.337 |
| tinj | | .022 | .118 | .009 | .187 | .852 | .782 | 1.280 |
| ntuk kepe tinjauan | SIZE | 019 | .023 | 037 | 837 | .403 | .938 | 1.066 |
| n s | • — | Variable: SDRE | ET | - | | | | |
| ntinga | Bisr ndan | | | | | | | |
| pentingan an suatu m | | | | | | | | |
| く ざ エ ‐ | Penghifian T | erhadap Varia | bel BETA | | | | | |
| endid alah | | P • • • • • • • • | ~~~~~ | | | | | |
| h. | ng In | | | Coefficients ^a | | | | |

a. Dependent Variable: SDRET au seluruh B. Penghujian Terhadap Variabel BETA

pentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

| ng ng | Coefficients ^a | | | | | | |
|------------|--------------------------------|------------|------------------------------|--------|------|----------------|------------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity S | Statistics |
| ni ta | В | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | 693 | 2.894 | | 239 | .811 | | |
| | .581 | 5.049 | .005 | .115 | .908 | .868 | 1.152 |
| SDEP S | 3.773E-005 | .000 | .021 | .463 | .644 | .869 | 1.150 |
| DER 🚡 | .001 | .056 | .001 | .016 | .988 | .985 | 1.015 |
| LIQATA | 818 | .663 | 061 | -1.234 | .218 | .748 | 1.337 |
| CAP | .369 | .505 | .035 | .731 | .465 | .782 | 1.280 |
| SIZE | .051 | .099 | .023 | .520 | .604 | .938 | 1.066 |

a. Dependent Variable: BETA

| D C | t | Coefficients ^a | | | | | | |
|-----|------------|--------------------------------|------------|------------------------------|---------|------|--------------|------------|
| | Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity | Statistics |
| | | В | Std. Error | Beta | | | Tolerance | VIF |
| | (Constant) | 1.909 | .090 | | 21.297 | .000 | | |
| | SDROA | .169 | .156 | .044 | 1.082 | .280 | .868 | 1.152 |
| | SDEPS | 2.237E-006 | .000 | .036 | .886 | .376 | .869 | 1.150 |
| | DER | .002 | .002 | .043 | 1.124 | .262 | .985 | 1.015 |
| | LIQATA | 020 | .021 | 044 | 992 | .322 | .748 | 1.337 |
| | CAP | .000 | .016 | .001 | .013 | .989 | .782 | 1.280 |
| | SIZE | 035 | .003 | 447 | -11.365 | .000 | .938 | 1.066 |

a. Dependent Variable: ERROR **ka Kwik Kian Gie**

KWIK KIAN GIE

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tanpa izin IBIKKG.

Model 2 Pengujian Terhadap Variabel SDRET

| | Model 2 Pengujian Ter | hadap Variab | el SDRET | Coefficientsª | | | | |
|---|--|-------------------|------------|------------------------------|------|------|--------------|------------|
| [1] | Model Unstandardized T Coefficients | | | Standardized Coefficients | t | Sig. | Collinearity | Statistics |
| ь. а. р. | lak | B | Std. Error | Beta | | | Tolerance | VIF |
| engutipa penulisan Pengutipa | (Constant) | .582 | .701 | | .831 | .406 | | |
| ^D engutipa Penulisan Pengutipa | DFWD | .071 | .133 | .025 | .537 | .592 | .862 | 1.160 |
| tipa tipa | DSWP | .009 | .136 | .003 | .069 | .945 | .710 | 1.408 |
| n h n h n t | DOPT | 022 | .345 | 003 | 065 | .949 | .942 | 1.062 |
| n hanya kritik d. n tidak r | ₽ĎŤUT型 | 053 | .883 | 003 | 059 | .953 | .998 | 1.002 |
| k m da | CAP 🏹 | 024 | .105 | 010 | 230 | .818 | .987 | 1.013 |
| untuk an tinj merug | SHZE | 018 | .025 | 033 | 704 | .481 | .812 | 1.231 |
| n atau seturu kepentingan auan suatu m ikan kepentin | ungi Und | | | Coefficients ^a | | | | |
| in pendidil masalah. ingan yan | | Unstand Coeffi | | Standardized Coefficients | t | Sig. | Collinearity | Statistics |
| ar ya ndidil nlah. 1 yan | n In | B | Std Error | Beta | | | Tolerance | VIF |

| <u>i chgujian ternadap variaber bETA</u> | | | | | | | | | | |
|--|--------------------------------|------------|------------------------------|--------|------|--------------|------------|--|--|--|
| g-ll g-ll | Coefficients ^a | | | | | | | | | |
| Jndar | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity | Statistics | | | |
| Infi ng | В | Std. Error | Beta | | | Tolerance | VIF | | | |
| (Constant) | -3.508 | 2.985 | | -1.175 | .241 | | | | | |
| DFWD | .379 | .565 | .031 | .670 | .503 | .862 | 1.160 | | | |
| DSWP | -1.010 | .580 | 088 | -1.740 | .082 | .710 | 1.408 | | | |
| | .783 | 1.472 | .023 | .532 | .595 | .942 | 1.062 | | | |
| ∃ DFUT≦. | .658 | 3.763 | .007 | .175 | .861 | .998 | 1.002 | | | |
| CAP 🔶 | .052 | .449 | .005 | .116 | .908 | .987 | 1.013 | | | |
| SIZE | .144 | .106 | .064 | 1.362 | .174 | .812 | 1.231 | | | |

ık kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

a. Dependent Variable: BETA

| ner | - ongojioni - or | indup (urius) | | Coefficients ^a | | | | |
|-------|------------------|------------------------------------|------------|----------------------------------|---------|------|--------------|------------|
| Indah | Model | del Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity | Statistics |
| Ndi | , U | В | Std. Error | Beta | | | Tolerance | VIF |
| S | (Constant) | 1.887 | .093 | | 20.293 | .000 | | |
| | DFWD | .007 | .018 | .017 | .422 | .674 | .862 | 1.160 |
| U a l | DSWP | 005 | .018 | 013 | 285 | .775 | .710 | 1.408 |
| | DOP | .001 | .046 | .001 | .019 | .985 | .942 | 1.062 |
| | DFU | 004 | .117 | 001 | 033 | .974 | .998 | 1.002 |
| | CAP | 009 | .014 | 024 | 627 | .531 | .987 | 1.013 |
| | SIZE | 034 | .003 | 436 | -10.273 | .000 | .812 | 1.231 |

a. Dependent Variable: ERROR

rmatika Kwik Kian Gie

Model 3 Pengujian Terhadap Variabel SDRET

| KWIK KIAN G | Model 3 Pengu | ıjian Terhada | p Variabel SD | DRET | | | | | | |
|--|---------------|-------------------|---------------|------------------------------|-------|------|----------------|------------|--|--|
| IE | | | | Coefficients ^a | | | | | | |
|) - | Model | Unstand Coeffi | | Standardized Coefficients | t | Sig. | Collinearity S | Statistics | | |
| b. F | n ak (| В | Std. Error | Beta | | | Tolerance | VIF | | |
| Pengutipan penulisan I Pengutipan | (Constant) | .788 | .740 | | 1.064 | .288 | | | | |
| engutipan engutisan k engutipan | SDROA | .227 | 1.183 | .009 | .192 | .848 | .865 | 1.156 | | |
| tipa | SDEPS. | 4.211E-005 | .000 | .100 | 2.156 | .032 | .828 | 1.208 | | |
| an kr | DER ≍ | 001 | .013 | 002 | 043 | .966 | .978 | 1.022 | | |
| n hanya kritik di n tidak r | LIQATA | 150 | .156 | 047 | 962 | .336 | .739 | 1.354 | | |
| | ₫ DFWD | 002 | .136 | 001 | 014 | .989 | .817 | 1.224 | | |
| untuk an tinj nerug | DSWP | .052 | .137 | .019 | .382 | .703 | .696 | 1.437 | | |
| ugi ugi | DOPT | 033 | .345 | 004 | 095 | .925 | .937 | 1.067 | | |
| /a untuk kepe dan tinjauan < merugikan | DFUT | .014 | .884 | .001 | .016 | .987 | .992 | 1.008 | | |
| n si h ke | CAP 🗧 | .026 | .119 | .011 | .220 | .826 | .770 | 1.299 | | |
| a untuk kepentingan pe dan tinjauan suatu mas merugikan kepentinga | STZE . | 023 | .026 | 044 | 914 | .361 | .761 | 1.314 | | |
| yan yan um | | ariable: SDRF | | | | | | | | |
| ias: | Pengujian Ter | hadap Variab | el BETA | | | | | | | |

a Dependent Variable: SDRET Pengujian Terhadap Variabel BETA Ы ۵

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| | an pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, | יו מון אמן אמ נמנוש וווי נמווףמ ווופווכמוונמווואמון ממון ווופוואפטמנאמון שמוווטפר. |
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| tanna izin IBIKKG | 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam | b. Pengutipan tidak merugikan kepentingan yang wajar l |
|-------------------|--|--|
| | bentuk apapun | |

tanpa izin IBIKKG.

| - yd | Coefficients ^a | | | | | | | | |
|-------------|---------------------------|--------------------------------|------------|------------------------------|--------|------|--------------|------------|--|
| | Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity | Statistics | |
| | . at | В | Std. Error | Beta | | | Tolerance | VIF | |
| 2 ⊒ ⊒ | (Constant) | -2.393 | 3.170 | | 755 | .451 | | | |
| | SDROA | .358 | 5.065 | .003 | .071 | .944 | .865 | 1.156 | |
| | SDEP 🗲 | 2.631E-005 | .000 | .015 | .315 | .753 | .828 | 1.208 | |
| | DER 🔼 | .006 | .056 | .004 | .104 | .917 | .978 | 1.022 | |
| | LIQATA | 756 | .668 | 056 | -1.131 | .258 | .739 | 1.354 | |
| | DFWD | .335 | .582 | .027 | .575 | .566 | .817 | 1.224 | |
| | DSWP | 939 | .588 | 081 | -1.599 | .110 | .696 | 1.437 | |
| | DOPT | .805 | 1.479 | .024 | .544 | .586 | .937 | 1.067 | |
| | DFUT | .941 | 3.784 | .011 | .249 | .804 | .992 | 1.008 | |
| | CAP | .319 | .510 | .030 | .627 | .531 | .770 | 1.299 | |
| IYeu | SIZE | .114 | .110 | .050 | 1.037 | .300 | .761 | 1.314 | |

a. Dependent Variable: BETA

Coefficients^a Model Unstandardized Standardized **Collinearity Statistics** Sig. t Coefficients Coefficients **nis** В Std. Error Beta Tolerance VIF (Constant) 19.361 .000 1.905 .098 SDROA .170 .157 .044 1.080 .280 .865 1.156 SDEPS 2.149E-006 .000 .035 .828 .408 .828 1.208 DER LIQATA .978 1.022 .002 .002 .044 1.127 .260 -.020 .021 -.043 -.971 .332 .739 1.354 DFWD .002 .018 .006 .136 .892 .817 1.224 DSWP -.002 .018 -.006 -.135 .893 .696 1.437 DOPT -.003 .046 -.003 -.066 .947 .937 1.067 DFU 1.008 .000 .117 .000 -.002 .998 .992 CAP 2.525E-005 .016 .000 .002 .999 .770 1.299 SIZE -.035 .003 -.445 -10.159 .000 .761 1.314

a. Dependent Variable: ERROR

Lampiran 5. Output SPSS (Uji Heteroskedastisitas)

Model 1 Pengujian Terhadap Variabel SDRET Т

| . Di | © Coefficients ^a | | | | | | | |
|----------------------------------|-----------------------------|---------------------|--------------|--------|------|--|--|--|
| Model | Unstandardize | d Coefficients | Standardized | t | Sig. | | | |
| ang ta | | | Coefficients | | | | | |
| Ξ Β | В | Std. Error | Beta | | | | | |
| (Constant) | .889 | .658 | | 1.351 | .177 | | | |
| SDROA | .375 | 1.148 | .015 | .327 | .744 | | | |
| [™] S ₽ EPS | 7.001E-005 | .000 | .169 | 3.780 | .000 | | | |
| DER 🚡 | .000 | .013 | .001 | .012 | .990 | | | |
| LĪQATA | 160 | .151 | 051 | -1.059 | .290 | | | |
| CAP Z | .071 | .115 | .029 | .617 | .537 | | | |
| STZE | 027 | .022 | 052 | -1.212 | .226 | | | |
| a. Dependent | Variable: ABS_F | RES | | | - | | | |
| isn ang | | | | | | | | |
| Pengujian Terhadap Variabel BETA | | | | | | | | |
| Pengujian Ter | rhadap Variabe | I BETA Coofficio | tai | | | | | |
| | TT / 1 1 | Coefficie | ents" | | a. | | | |

Coefficients^a

| / ו ו ו ו | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------------|------------|-----------------------------|------------|------------------------------|------|------|
| | . ma | В | Std. Error | Beta | | |
| l | (Constant) | 2.389 | 2.855 | | .837 | .403 |
| dil | SDROA | .342 | 4.980 | .003 | .069 | .945 |
| | SDEP | 5.751E-005 | .000 | .033 | .716 | .475 |
| I C I I | DER | .003 | .055 | .002 | .048 | .962 |
| Cdl | LIQATA | 286 | .654 | 021 | 438 | .662 |
| ונמו | CAP | .188 | .498 | .018 | .377 | .706 |
| D N L | SIZE 👼 | 063 | .097 | 028 | 644 | .520 |

a. Dependent Variable: ABS_RES2

| _ | rengunan remadap variabei EKKOK | | | | | | | | |
|-------|---------------------------------|---------------|----------------|------------------------------|--------|------|--|--|--|
| INGRA | Model | Unstandardize | d Coefficients | Standardized Coefficients | t | Sig. | | | |
| Nd | u. | В | Std. Error | Beta | | | | | |
| S | (Constant) | 485 | .064 | | -7.577 | .000 | | | |
| | SDROA | 066 | .112 | 025 | 591 | .555 | | | |
| e l | SDEPS | -1.584E-006 | .000 | 037 | 880 | .379 | | | |
| | DER | 003 | .001 | 084 | -2.113 | .035 | | | |
| | LIQATA | .022 | .015 | .069 | 1.530 | .127 | | | |
| | CAP | 027 | .011 | 107 | -2.419 | .016 | | | |
| | SIZE | .020 | .002 | .372 | 9.176 | .000 | | | |

a. Dependent Variable: ABS_RES4 ormatika Kwik Kian Gie

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

penulisan kritik dan tinjauan suatu masalah.

KWIK KIAN GIE

Model 2 Pengujian Terhadap Variabel SDRET

| KWIK | ~ | | | | | |
|--|---|---|---|---|--|--|
| WIK KIAN GIE School of business | Model 2 Pengujian Te | rhadap Variabe | l SDRET Coefficie | nts ^a | | |
| 2. | Model | Unstandardize | | Standardized Coefficients | t | Sig. |
| b. F Dila | a 94 🗡 📈 | В | Std. Error | Beta | | |
| pen Pen arar | (Constant) | .900 | .694 | | 1.296 | .195 |
| enulisan engutipa rang mer | | .138 | .131 | .048 | 1.053 | .293 |
| jutipan gutipan | | .020 | .135 | .007 | .145 | .885 |
| n ti n ti | | 043 | .342 | 006 | 126 | .900 |
| n tidak n tidak | | 126 | .875 | 006 | 144 | .886 |
| (dan k me umka | | 029 | .104 | 012 | 281 | .779 |
| lan tinjauan merugikan nkan dan m | SHZE G | 028 nt Variable: ABS | .025 | 054 | -1.143 | .253 |
| n suatu masal kepentingan hemperbanya | | rhadap Variabe | l BETA Coefficie | nts ^a | | |
| alah n yar /ak s | s dadel Undang Ih karya tutis | Unstandardize | | Standardized | t | Sig. |
| lah. yang k seba | Infor Ing Ing dikan | | | Coefficients | | - |
| a < 1 | | | | Ditt | | |
| | | В | Std. Error | Beta | | |
| vajar gian | | B 2.830 | Std. Error 2.939 | Beta | .963 | .336 |
| wajar IB bagian ata | | | | 021 | .963 463 | .336 .644 |
| vajar IBIKK gian atau s | | 2.830 | 2.939 | | | |
| vajar IBIKKG. Igian atau selu | | 2.830 258 | 2.939 .557 | 021 | 463 | .644 |
| vajar IBIKKG. Igian atau seluruh | | 2.830 258 .823 | 2.939 .557 .571 | 021 .073 | 463 1.440 | .644 .150 |
| ngian atau seluruh ka | nenelitian DFWD DSWP DOPTVIK DOPTVIK CAP | 2.830 258 .823 542 | 2.939 .557 .571 1.449 3.705 .442 | 021 .073 016 007 003 | 463 1.440 374 172 073 | .644 .150 .708 .864 .942 |
| gian atau seluruh karya | nenelitian DFWD DSWP DOPTWIK DOPTWIK DOPTWIK CAP SIZE G | 2.830 258 .823 542 636 032 080 | 2.939 .557 .571 1.449 3.705 .442 .104 | 021 .073 016 007 | 463 1.440 374 172 | .644 .150 .708 .864 |
| jar IBIKKG. an atau seluruh karya | nenelitian nenulisan karva ilmiah | 2.830 258 .823 542 636 032 | 2.939 .557 .571 1.449 3.705 .442 .104 RES2 | 021 .073 016 007 003 | 463 1.440 374 172 073 | .644 .150 .708 .864 .942 |
| gian atau seluruh karya tulis ini dalam be | nenelitian nenulisan karva ilmiah | 2.830 258 .823 542 636 032 080 Variable: ABS_F | 2.939 .557 .571 1.449 3.705 .442 .104 RES2 | 021 .073 016 007 003 036 | 463 1.440 374 172 073 | .644 .150 .708 .864 .942 |
| gian atau seluruh karya tulis ini dalam bentuk | nenelitian nenulisan karva ilmiah | 2.830 258 .823 542 636 032 080 Variable: ABS_F | 2.939 .557 .571 1.449 3.705 .442 .104 RES2 I ERROR Coefficie | 021 .073 016 007 003 036 nts^a | 463 1.440 374 172 073 | .644 .150 .708 .864 .942 |
| tulis ini dalam bentuk apa | nenelitian nenulisan karva ilmiah nenvusunan | 2.830 258 .823 542 636 032 080 Variable: ABS_F | 2.939 .557 .571 1.449 3.705 .442 .104 RES2 I ERROR Coefficie | 021 .073 016 007 003 036 | 463 1.440 374 172 073 769 | .644 .150 .708 .864 .942 .442 |
| tulis ini dalam bentuk apa | nenelitian nenulisan karva ilmiah nenvusunan | 2.830 258 .823 542 636 032 080 Variable: ABS_F rhadap Variabe | 2.939 .557 .571 1.449 3.705 .442 .104 RES2 I ERROR Coefficients | 021 .073 016 007 003 036 nts^a Standardized Coefficients | 463 1.440 374 172 073 769 | .644 .150 .708 .864 .942 .442 |
| tulis ini dalam bentuk apa | in (Constant) DFWD DFWD DSWP DOPTW DFUT CAP SIZE a. Dependent SIZE a. Dependent Model Model | 2.830 258 .823 542 636 032 080 Variable: ABS_F rhadap Variabe | 2.939 .557 .571 1.449 3.705 .442 .104 RES2 I ERROR Coefficie d Coefficients Std. Error | 021 .073 016 007 003 036 nts^a Standardized Coefficients | 463 1.440 374 172 073 769 | .644 .150 .708 .864 .942 .442 Sig. |

an atau se **Pengujian Terhadap Variabel BETA**

| 2 | | | ents ^a | | | |
|---------|------------|---------------|-------------------|------------------------------|-------|------|
| di ya t | ang Model | Unstandardize | d Coefficients | Standardized Coefficients | t | Sig. |
| | ori | В | Std. Error | Beta | | |
| Ξ | (Constant) | 2.830 | 2.939 | | .963 | .336 |
| . G | DFWD | 258 | .557 | 021 | 463 | .644 |
| | DSWP | .823 | .571 | .073 | 1.440 | .150 |
| Ξ | DOPT≦́. | 542 | 1.449 | 016 | 374 | .708 |
| e I C | DFUT | 636 | 3.705 | 007 | 172 | .864 |
| à | CAP 🔤 | 032 | .442 | 003 | 073 | .942 |
| | SIZE G | 080 | .104 | 036 | 769 | .442 |

A. Dependent Variable: ABS_RES2

| DU | Ċ. | | Coefficie | ents ^a | | |
|---------|-------------------------------------|-----------------|----------------------------|-------------------|--------|------|
| .KdII S | Model | Unstandardize | nstandardized Coefficients | | t | Sig. |
| | D . | В | Std. Error | Beta | | |
| DC | (Constant) | 452 | .067 | | -6.782 | .000 |
| | DFWD | 009 | .013 | 030 | 717 | .473 |
| | DSWP | .015 | .013 | .054 | 1.153 | .250 |
| | DOPT | 022 | .033 | 028 | 682 | .495 |
| | DFUT | 060 | .084 | 028 | 720 | .472 |
| | CAP | 018 | .010 | 071 | -1.805 | .072 |
| | SIZE | .019 | .002 | .349 | 8.002 | .000 |
| | a. Dependent atika Kwik Kian Gie | Variable: ABS_F | RES4 | 117 | | |

tanpa izin IBIKKG.

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun ıgikan kepentingan yang wajar IBIKKG.

| KWIK KIAN G | Model 3 Peng | ujian Terhadap | Variabel SDRE | T | | | | | | |
|--|--|--|--|---|--|--|--|--|--|--|
| GIE | | | Coefficie | | r | ~ | | | | |
| | Model | Unstandardized | d Coefficients | Standardized Coefficients | t | Sig. | | | | |
| 2. I | - Ha | В | Std. Error | Beta | | | | | | |
| a. Pengutipan ha penulisan krit b. Pengutipan tid Dilarang mengun tanpa izin IBIKKG | (Constant) | 1.054 | .722 | | 1.460 | .145 | | | | |
| ^o en oen rar pa i | SDROA | .379 | 1.153 | .015 | .328 | .743 | | | | |
| Pengutipan hanya untuk kep penulisan kritik dan tinjauar Pengutipan tidak merugikan arang mengumumkan dan m pa izin IBIKKG. | SDEPS | 7.073E-005 | .000 | .171 | 3.716 | .000 | | | | |
| ipa ipa IBI | DER LIQATA DFWD | .000 | .013 | 001 | 034 | .973 | | | | |
| n ha kri Ngu | LIQATA | 165 | .152 | 053 | -1.083 | .279 | | | | |
| any tik dak 3. | | 017 | .133 | 006 | 128 | .898 | | | | |
| /a untuk kep dan tinjauan < merugikan Imkan dan m | | .093 | .134 | .035 | .695 | .487 | | | | |
| untuk an tinja merugi nkan da | | 075 | .337 | 010 | 223 | .824 | | | | |
| k k gik dar | | 037 | .861 | 002 | 042 | .966 | | | | |
| epe an 1 m | | .076 | .116 | .031 | .658 | .511 | | | | |
| emper emper | SIZE T | 033 | .025 | 064 | -1.332 | .183 | | | | |
| nga atu per | | Variable: ABS_R | ES | | | | | | | |
| An memperbanya and a set of the s | | | | | | | | | | |
| ien Isal Ian Nyal | | rhadap Variabel | BETA Coefficie | nts ^a | | | | | | |
| iendidikar Isalah. Ian yang v Nyak seba | Pengujian Ter Andan Model To | rhadap Variabel Unstandardized | Coefficie | nts ^a Standardized Coefficients | t | Sig. | | | | |
| pendidikan, p nasalah. ngan yang waja nyak sebagia | an Inda | | Coefficie | Standardized | t | Sig. | | | | |
| didikan, pe lah. yang wajar k sebagian | an Inda | Unstandardized | Coefficie d Coefficients | Standardized Coefficients | t 1.079 | Sig. .281 | | | | |
| vendidikan, peneliti Isalah. Ian yang wajar IBIK Nyak sebagian atau | an tel ndang Karya tutis i | Unstandardized B | Coefficie d Coefficients Std. Error | Standardized Coefficients | | - | | | | |
| nelitian, - IBIKKG atau sel | All ya tutis ini to (Constant) | Unstandardized B 3.360 | Coefficients d Coefficients Std. Error 3.115 | Standardized Coefficients Beta | 1.079 | .281 | | | | |
| nelitian, - IBIKKG atau sel | (Constant) | Unstandardized B 3.360 .217 | Coefficients d Coefficients Std. Error 3.115 4.977 | Standardized Coefficients Beta .002 | 1.079 .044 | .281 .965 | | | | |
| nelitian, - IBIKKG atau sel | an Model ng Model formation (Constant) SDROA SDEPS | Unstandardized B 3.360 .217 7.124E-005 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 | Standardized Coefficients Beta .002 .041 | 1.079 .044 .867 | .281 .965 .386 | | | | |
| nelitian, - IBIKKG atau sel | an Model an Model in Mod | Unstandardized B 3.360 .217 7.124E-005 002 359 393 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 | Standardized Coefficients Beta .002 .041 001 027 032 | 1.079 .044 .867 031 548 688 | .281 .965 .386 .976 .584 .492 | | | | |
| nelitian, penulisan - IBIKKG. atau seluruh karya | an Model an Model form and form and form SDROA SDEPSvik DER LIQATA DFWD DSWIC | Unstandardized B 3.360 .217 7.124E-005 002 359 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 | Standardized Coefficients Beta .002 .041 001 027 | 1.079 .044 .867 031 548 | .281 .965 .386 .976 .584 | | | | |
| nelitian, penulisan - IBIKKG. atau seluruh karya | an Model an Model form Bard SDROA SDEPSVik DER LIQATA DFWD DSWP DOPT | Unstandardized B 3.360 .217 7.124E-005 002 359 393 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 | Standardized Coefficients Beta .002 .041 001 027 032 | 1.079 .044 .867 031 548 688 | .281 .965 .386 .976 .584 .492 .116 .703 | | | | |
| nelitian, penulisan karya - IBIKKG. atau seluruh karya tulis | an Model an Model formation SDROA SDROA SDEPSvik DER LIQATA DFWD DSWP DSWP DOPT DSWP DOPT DFUT | Unstandardized B 3.360 .217 7.124E-005 002 359 393 .910 554 451 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 .577 1.453 3.718 | Standardized Coefficients Beta .002 .041 001 027 032 .080 017 | 1.079 .044 .867 031 548 688 1.576 381 121 | .281 .965 .386 .976 .584 .492 .116 .703 .904 | | | | |
| nelitian, penulisan karya - IBIKKG. atau seluruh karya tulis | An Model of Constant) SDROA SDEPSvik DER LIQATA DFWD DSWP DOPT DFUT CAP | Unstandardized B 3.360 .217 7.124E-005 002 359 393 .910 554 451 .239 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 .577 1.453 3.718 .501 | Standardized Coefficients Beta .002 .041 001 027 032 .080 017 .005 .023 | 1.079 .044 .867 031 548 688 1.576 381 121 .477 | .281 .965 .386 .976 .584 .492 .116 .703 .904 .633 | | | | |
| nelitian, penulisan karya - IBIKKG. atau seluruh karya tulis | an Model an Model (Constant) SDROA SDEPSVik DER LIQATA DFWD DSWP DOPT DFUT CAP SIZE | Unstandardized B 3.360 .217 7.124E-005 002 359 393 .910 554 451 .239 097 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 .577 1.453 3.718 .501 .108 | Standardized Coefficients Beta .002 .041 001 027 032 .080 017 | 1.079 .044 .867 031 548 688 1.576 381 121 | .281 .965 .386 .976 .584 .492 .116 .703 .904 | | | | |
| nelitian, penulisan karya - IBIKKG. atau seluruh karya tulis | an Model an Model (Constant) SDROA SDEPSVik DER LIQATA DFWD DSWP DOPT DFUT CAP SIZE | Unstandardized B 3.360 .217 7.124E-005 002 359 393 .910 554 451 .239 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 .577 1.453 3.718 .501 .108 | Standardized Coefficients Beta .002 .041 001 027 032 .080 017 .005 .023 | 1.079 .044 .867 031 548 688 1.576 381 121 .477 | .281 .965 .386 .976 .584 .492 .116 .703 .904 .633 | | | | |
| nelitian, penulisan karya - IBIKKG. atau seluruh karya tulis | an Model an Model (Constant) SDROA SDEPSvik DER LIQATA DFWD DSWP DOPT DFUT CAP SIZE a. Dependent | Unstandardized B 3.360 .217 7.124E-005 002 359 393 .910 554 451 .239 097 | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 .577 1.453 3.718 .501 .108 | Standardized Coefficients Beta .002 .041 001 027 032 .080 017 005 .023 044 | 1.079 .044 .867 031 548 688 1.576 381 121 .477 | .281 .965 .386 .976 .584 .492 .116 .703 .904 .633 | | | | |
| nelitian, penulisan karya ilmiah, penyusunan - IBIKKG. atau seluruh karya tulis ini dalam bentuk ap. | An Model (Constant) SDROA SDEPS DER LIQATA DFWD DSWP DOPT DFUT CAP SIZE SIZE a. Dependent CAP | Unstandardized B 3.360 .217 7.124E-005 002 359 393 .910 554 451 .239 097 Variable: ABS_R | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 .577 1.453 3.718 .501 .108 EES2 ERROR Coefficie | Standardized Coefficients Beta .002 .041 001 027 032 .080 017 005 .023 044 | 1.079 .044 .867 031 548 688 1.576 381 121 .477 | .281 .965 .386 .976 .584 .492 .116 .703 .904 .633 .367 | | | | |
| nelitian, penulisan karya ilmiah, - IBIKKG. atau seluruh karya tulis ini dala | an Model an Model (Constant) SDROA SDEPSvik DER LIQATA DFWD DSWP DSWP DOPT DFUT CAP SIZE a. Dependent | Unstandardized B 3.360 .217 7.124E-005 002 359 393 .910 554 451 .239 097 Variable: ABS_R chadap Variabel | Coefficients d Coefficients Std. Error 3.115 4.977 .000 .055 .656 .572 .577 1.453 3.718 .501 .108 EES2 ERROR Coefficie | Standardized Coefficients Beta .002 .041 001 027 032 .080 017 005 .023 044 | 1.079 .044 .867 031 548 688 1.576 381 121 .477 903 | .281 .965 .386 .976 .584 .492 .116 .703 .904 .633 | | | | |

Pengujian Terhadap Variabel BETA

| tingan | a.Dependent | Variable: ABS_I | RES | | | |
|---|---------------|-----------------|---------------------|------------------------------|--------|------|
| | Pengujian Ter | rhadap Variabe | l BETA Coefficie | ents ^a | | |
| pendidikan, penelitian, penulisan karya ilmiah, | | Unstandardize | | Standardized Coefficients | t | Sig. |
| ر م | rm | В | Std. Error | Beta | | |
| ene | (Constant) | 3.360 | 3.115 | | 1.079 | .281 |
| liti- | SDROA | .217 | 4.977 | .002 | .044 | .965 |
| an, | SDEP | 7.124E-005 | .000 | .041 | .867 | .386 |
| pe | DER 🗮 | 002 | .055 | 001 | 031 | .976 |
| nul | LIQATA | 359 | .656 | 027 | 548 | .584 |
| isa | DFWD | 393 | .572 | 032 | 688 | .492 |
| h | DSWP | .910 | .577 | .080 | 1.576 | .116 |
| ary | DOPT | 554 | 1.453 | 017 | 381 | .703 |
| a il | DFUT | 451 | 3.718 | 005 | 121 | .904 |
| m. | CAP | .239 | .501 | .023 | .477 | .633 |
| | SIZE | 097 | .108 | 044 | 903 | .367 |
| penyusunan | a. Dependent | Variable: ABS_H | RES2 | | | |
| ISD | Pengujian Te | rhadap Variabe | ERROR | | | |
| Ina | | - | Coefficie | ents ^a | | |
| n laporan, | Model | Unstandardize | d Coefficients | Standardized Coefficients | t | Sig. |
| oral | is is | В | Std. Error | Beta | | |
| , , | (Constant) | 464 | .070 | | -6.623 | .000 |

a. Dependent Variable: ABS_RES2

| Coefficients ^a | | | | | | | | |
|---------------------------|---------------|----------------|------------------------------|--------|------|--|--|--|
| Model | Unstandardize | d Coefficients | Standardized Coefficients | t | Sig. | | | |
| | В | Std. Error | Beta | | | | | |
| (Constant) | 464 | .070 | | -6.623 | .000 | | | |
| SDROA | 063 | .112 | 024 | 566 | .572 | | | |
| SDEPS | -1.331E-006 | .000 | 031 | 721 | .471 | | | |
| DER | 003 | .001 | 085 | -2.138 | .033 | | | |
| LIQATA | .022 | .015 | .069 | 1.512 | .131 | | | |
| DFWD | 008 | .013 | 026 | 609 | .543 | | | |
| DSWP | .015 | .013 | .053 | 1.117 | .264 | | | |
| DOPT | 018 | .033 | 023 | 564 | .573 | | | |
| DFU | 063 | .084 | 030 | 749 | .454 | | | |
| CAP | 027 | .011 | 107 | -2.391 | .017 | | | |
| SIZE | .019 | .002 | .358 | 7.943 | .000 | | | |

a. Dependent Variable: ABS_RES4

KWIK KIAN GIE 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. penulisan kritik dan tinjauan suatu masalah.

Lampiran 6. Output SPSS (Uji Autokorelasi)

| Runs Te | est |
|---|----------------|
| . T I | Unstandardized |
| | Residual |
| Test Value ^a | 04258 |
| Cases < Test Value | 280 |
| \equiv Cases \Rightarrow = Test Value | 280 |
| $\stackrel{\text{Total}}{=}$ Total Cases | 560 |
| Number of Runs | 263 |
| ipt B Z | -1.523 |
| $\frac{0}{0}$ Asymptotic Sig. (2-tailed) | .128 |

Pengujian Terhadap Variabel SDRET

in the second

a. Median again de s an again a s a **Pengujian Terhadap Variabel BETA Runs Test _____**

| S | 📃 🔂 Runs Te | st |
|--------|--|----------------------------|
| כוחו ח | ang- | Unstandardized Residual |
| | | |
| N | \Box Te st Value ^a | 13346 |
| ЧY | Cases < Test Value | 280 |
| d | Cases = Test Value | 280 |
| U LI | Total Cases | 560 |
| 0 | Number of Runs | 238 |
| 11 | ± . Z | -3.637 |
| dill | Asyma Sig. (2-tailed) | .000 |

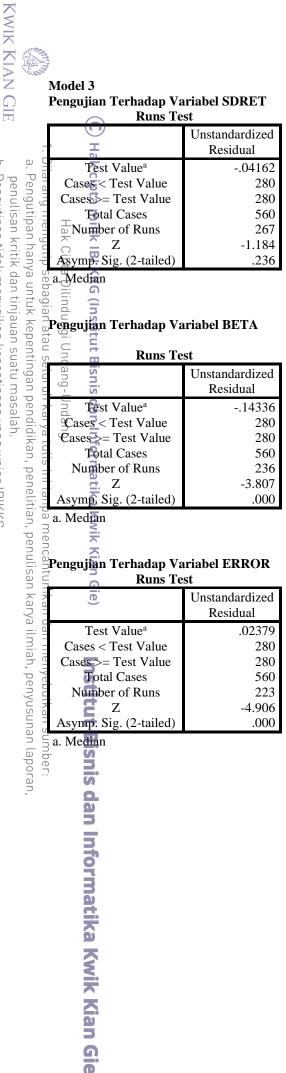
a. Median mencanica Pengujian Terhadap Variabel ERROR

| · . | 2 | Unstandardized |
|---|--|----------------|
| a. | k | Residual |
| Per | Test Value ^a | 04258 |
| ן חפר הוופ | Cases < Test Value | 280 |
| | Cases = Test Value | 280 |
| tipan han | $\stackrel{\perp}{\odot}$ Total Cases | 560 |
| h h | ONumber of Runs | 263 |
| tip | pt Z | -1.523 |
| sebagi ya untu | Asymp Sig. (2-tailed) | .128 |
| Jint | a.Median | - |
| yian uk k | nd In | |
| ke | sti: | |
| per đ | Pengujian Terhadap Va | |
| ntir | Runs Te | |
| inga | ang | Unstandardized |
| ingan p | - l | Residual |
|)end | Test Value ^a | 13346 |
| dio | Cases < Test Value | 280 |
| dik | Cases = Test Value | 280 |
| tutis kan, | Total Cases | 560 |
| pe II | Number of Runs | 238 |
| ene | Ξ. Z | -3.637 |
| eliti | Asymp Sig. (2-tailed) | .000 |
| an, | a. Median | |
| mei 1, pe | | |
| nca | <u></u> | |
| lis | Pengujian Terhadap Va | riabel ERROR |
| ur mr | Runs Te | st |
| kar | n Kulls I e | Unstandardized |
| ya | | Residual |
| Ditarang menyutip sebagian atau seturuh karya tutis ini tampa mencantumkan dan menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, | Test Value ^a | .02364 |
| iah | Cases < Test Value | .02364 280 |
| ч, р | Cases \geq Test Value Cases \geq Test Value | 280 280 |
| penyusu | Total Cases | 280 560 |
| iyu | Number of Runs | 225 |
| INS. | | -4.737 |
| nar | Asymp. Sig. (2-tailed) | .000 |
| n la | a. Median | .000 |
| nber .apo | a. Iviculali | |
| rar | <u>v</u> | |
| | Q | |

a. Me**this dan Informatika Kwik Kian Gie**

KWIK KIAN GIE SCHOOL OF BUSINESS Model 2 Pengujian Terhadap Variabel SDRET (\mathbf{n}) **Runs Test** 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun Hak Unstandardized 0 а . Residual Pengutipan tidak merugikan kepentingan yang wajar IBIKKG Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah. Test Value^a -.05224 Cases < Test Value 280 Cases = Test Value 280 Total Cases 560 ak Number of Runs 299 \subset [™] Z 1.523 pt Asymp Sig. (2-tailed) .128 A A Median s tit Pengujian Terhadap Variabel BETA Second Beta Beta Beta Beta **Runs Test** G Unstandardized SIU Ċ Residual Q da ™st Value^a -.16602 Cases < Test Value 280 Cases = Test Value 280 Total Cases 560 Number of Runs 248 Ζ -2.792 ka symp Sig. (2-tailed) .005 a. Median Mencane **Pengujian Terhadap Variabel ERROR Runs Test** a. Median Unstandardized Residual Test Value^a .02515 Cases < Test Value 280 Cases >= Test Value 280 Total Cases 560 Number of Runs 227 Ζ -4.568 ... Asymp. Sig. (2-tailed) .000 a. Median ิด dan Informatika Kwik Kian Gie

tanpa izin IBIKKG.





SCHOOL OF BUSINESS

| KWIK KIAN C | Lampiran 7. | Output | SDSS (11; | ; F t D con | 10 7 0) | | | | | |
|---|--|---------------------------------|-----------------|------------------------------|------------------|------------------|--|--------------|---------------------|------------|
| N ESS | Model 1 | - | - | | iai <i>c)</i> | | | | | |
| N. | Pengujian T | ernadap | variabei | SDREI | | | | | | |
| a. P p b. P Dilar tanp: | ak ci Dilar | Variable | es Entere | d/Removed | a | | | | | |
| engu engu a izir | Model | Variable | | Variables | Meth | nod | | | | |
| a. Pengutipan ha penulisan krit b. Pengutipan tid Dilarang mengun tanpa izin IBIKKG | Hak | Entered IZE, SDE | | Removed | | | | | | |
| ۲ har kritil htida gum KKG. | ilik IBI K Hak Cipta | DER, CA SDROA | P, | | . Ent | er | | | | |
| nya u k dar ak m umk | I KK | LIQATA | b | | | | | | | |
| a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulis penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh ka tanpa izin IBIKKG. | K IBI KKOnden K Cipta D. Dependen Mangi Undar Model Model Model | t Variable sted varial | e: SDRET | ed. | | | | | | |
| (kep Jauar Jikan an m | stit ungi | | | | | | | | | |
| entir 1 sua kep 1emp | ut B Und | | | | | | | | | |
| ngan atu m entir perba | | R | Mode R Squar | e l Summary e Adiu | sted R | Std. Er | ror of the | | | |
| pen 1asal 1gan anya | | | _ | Sq | uare | Est | imate | | | |
| didik lah. yang k sel | a a 1 ⊐ a Predictors | .115 ^a : (Constat | | 13 SDEPS, D | .002 ER. CAP. | | .87632 A. | | | |
| (an, g waj bagia | LIQATA | | | | ,, | , ~ | -, | | | |
| oene ar IE an at | <u> ≃. </u> | t variable | : SDRE I | | | | | | | |
| litiar BIKKi au si | (a K | | | | | | | | | |
| penelitian, penulisa ajar IBIKKG. ian atau seluruh kar | ika Kwik I tanpa men | | | | ANOVA | a | | | | |
| nulis ıh ka | | lel | Sum o | of Squares | df | Mea | an Square | F | Sig. | |
| | | egression Residual | | 5.648 424.671 | 55 | 6 | .941 .768 | 1.22 | 6 .291 | b |
| karya a tulis | | Total | | 430.319 | 55 | | .708 | | | |
| ini in | $\stackrel{\square}{\rightarrow}$ a. Dependen b. Predictors | | | | ER CAP | SDRO | Α Ι.ΙΟΑΤΑ | | | |
| ah, p alam | menvebutkan | . (Consta | iit), 512D, | , 50LI 5, D | | , SDRO | , 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, | | | |
| enyu ben | butk | | | | | | | | | |
| , penyusunan m bentuk ap | ut ut | | | | Coeffi | cientsª | | | | |
| in la | Model | Unsta | ndardized | Coefficient | s Stand | ardized | t | Sig. | Colline | |
| laporan, apun | nis | | В | Std. Error | | ficients leta | - | | Statis Tolerance | VII |
| ر ۲ | (Constant) | | .675 | .67 | | 000 | 1.000 | .318 | 0.60 | |
| | SDROA SDEPS | 4.1 | .214 95E-005 | 1.17 .00 | | .008 .100 | .182 2.209 | .856 .028 | .868 .869 | 1.1 1.1 |
| | DER | | .000 | .01 | 3 | 001 | 017 | .986 | .985 | 1.0 |
| | LIQATA CAP | | 145 .022 | .15 .11 | | 046 .009 | 939 .187 | .348 .852 | .748 .782 | 1.3 1.2 |
| | SIZE | | 019 | .02 | | 037 | 837 | .403 | .938 | 1.2 |
| | a. Dependen | t Variable | : SDRET | | - | | - | | | |
| | K | | | | | | | | | |
| | vik | | | | | | | | | |
| | Kwik Kian | | | | | | | | | |
| | an | | | | | 122 | | | | |
| | Gie | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

VIF

1.152

1.150

1.015

1.337

1.280

1.066

iikali uali iileiiipei baliyak sebagian atau serui uli kai ya tutis naram nemny ababam

Pengujian Terhadap Variabel BETA

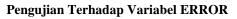
| KWIK KIAN GIE School of Business | Pengujian Te | rhadap V Zariables | | | | | | |
|--|--|---|------------------|--------|--------------------|--------------|---------|--------------|
| 2. D ta | | /ariables | | | ables | Metho | od | |
| a. Pengutipan ha penulisan krit b. Pengutipan tid Dilarang mengun Dilarang IBIKKG | 1 mili L | Entered E, SDEP ER, CAP SDROA, IQATA ^b | , | | oved . | Ente | r | |
| han han tida tida KG. | a. Dependent V | Variable: | BETA es enter | ed | | | | |
| Pengutipan hanya untuk kepentingan pendid Pengutipan hanya untuk kepentingan pendid penulisan kritik dan tinjauan suatu masalah Pengutipan tidak merugikan kepentingan ya arang mengumumkan dan memperbanyak s pa izin IBIKKG. | a. Dependent boall requeste Dillindung | | Mode | el Su | mmary ^b | | | |
| arau an ke an ke | Model | R | R Squai | e | Adjust | | | or of the |
| npen npen | an1 | .068ª | .0 | 05 | Squa | 006 | ESU | mate 3.75992 |
| ikan, pen ng wajar l ebagian a | . 9. | Variable: | BETA | , 521 | | NOVAª | | , |
| elitia BIKK Itau s | Mode | 1 | Sum o | of Squ | uares | df | Mea | n Square |
| a וות זה, p גG. selu | ≤ Reg | ression | | | 6.044 | 6 | | 6.007 |
| ruh | | sidual Total | | | 7.769 | 553 559 | | 14.137 |
| Model Unstandardized Coefficients Standardized Coefficients Model Unstandardized Coefficients Standardized Coefficients Model Unstandardized Coefficients Standardized Coefficients Standardized Standardized Coefficients Standardized Coefficients Standardized | | | | | | | , LIQAT | |
| h, p lam | Model | Unstand | dardized | Coe | fficients | Standa | | t |
| enyu ben | itit | В | 3 | Std | 1. Error | Coeffi Be | | |
| tuk | (Constant) | | 693 | 2.0 | 2.894 | | | 239 |
| apa | SDROA | | .581 | | 5.049 | | .005 | .115 |
| lapo pun | SDEPS | 3.77 | 3E-005 | | .000 | | .021 | .463 |
| | | | .001 | | .056 | | .001 | .016 |
| - | LIQATA | | 818 | | .663 | | 061 | -1.234 |

| II SI | . 3 | | | | | |
|--------|----------------------------|-------------------|--------------------|------------------|------|-------------------|
| Ini ta | ati | | ANOVA ^a | | | |
| dup | Model | Sum of Squares | df | Mean Square | F | Sig. |
| d | Regression | 36.044 | 6 | 6.007 | .425 | .862 ^b |
| ά | 1 🗮 Residual | 7817.769 | 553 | 14.137 | | |
| ICdi | Total | 7853.813 | 559 | | | |
| tu | a. Dependent Variable: E | BETA | | | | |
| . mk | b. Predictors: (Constant), | , SIZE, SDEPS, DI | ER, CAP, S | DROA, LIQATA | | |
| an | | | | | | |
| dar | <u>)</u>) | | | | | |
| - me | | | Coefficie | nts ^a | | |

| gian | vajar |
|---------------|-------|
| atau s | IBIKK |
| au selurut: | G. |
| ר kary | |
| a tulis | |
| 5 | |
| i dalam bentu | |
| pentuk | |
| < apapu | |
| nnc | |

| ב ה | Coefficients ^a | | | | | | | | |
|------|---------------------------|-----------------------------|------------|--------------|--------|------|--------------|-------|--|
| enve | Model | Unstandardized Coefficients | | Standardized | t | Sig. | Collinearity | | |
| | ă. | | | Coefficients | | | Statis | tics | |
| זראס | itu | В | Std. Error | Beta | | | Tolerance | VIF | |
| | (Constant) | 693 | 2.894 | | 239 | .811 | | | |
| | SDROA | .581 | 5.049 | .005 | .115 | .908 | .868 | 1.152 | |
| | SDEPS | 3.773E-005 | .000 | .021 | .463 | .644 | .869 | 1.150 | |
| | DER | .001 | .056 | .001 | .016 | .988 | .985 | 1.015 | |
| i | LIQATA | 818 | .663 | 061 | -1.234 | .218 | .748 | 1.337 | |
| | CAP | .369 | .505 | .035 | .731 | .465 | .782 | 1.280 | |
| | SIZE | .051 | .099 | .023 | .520 | .604 | .938 | 1.066 | |

a. Dependent Variable: BETA



| $\sum_{i=1}^{n} C_{i}$ | Pengujian Tei | hadap Va | ariabel] | ERROR | | | | | | |
|---|--------------------------------|--|-------------|----------------------|----------------|------------|------------|-----------------|---|--|
| 2 - | | | | /Removed | | thod | 1 | | | |
| Dil | | Variables Entered | | Variables Removed | Me | tnoa | | | | |
| bitar any menyutip sebagian atao seturun karya tutis ini tampa mencantun a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. 2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya | 1 milit I | Œ, SDEPS ER, CAP, SDROA, JQATA ^b | | | . Ei | nter | | | | |
| hau kriti tidi | a. Dependent | Variable: | ERROR | 1 | | | | | | |
| nya k da ak n | a. Dependent | ed variable | es entere | d. | | | | | | |
| ya untuk k dan tinja k merugik mkan da | | | | | | | | | | |
| njau njau njau dan | | | Model | Summar | v ^b | | | | | |
| n me | Model | R I | R Square | e Adju | isted R | Std | | or of the | | |
| mpe suat | ncan1 Sr | .445ª | 10 | ÷ | Square | | | Estimate | | |
| yan yan u m ntin erba | | | .19 SIZE | CDEDC D | .19 ER CA | | 204 | .11646 | | |
| pen asa gan nya | LIQATA | (Constant) | , 5122, | SDEI 5, D | LIN, CIT | , 501 | ton | ., | | |
| didi lah. yan k se | b.Dependent | Variable: | ERROR | | | | | | | |
| kan, g w | LIQATA b Dependent | | | | | | | | | |
| ajar jian | na na | | | | | A 9 | | | | |
| nelit IBII atau | ∔ ⊑ Mode | | | f Squares | ANOV. df | | Mea | n Square | | |
| ian, KKG | | gression | built of | 1.856 | ui | 6 | | .309 | | |
| per luru | | sidual | | 7.500 | 4 | 53 | | .014 | | |
| nuli: Th k | Kia | Fotal | | 9.356 | 4 | 59 | | | | |
| 0) = = | a. Dependent | Variable: 1 (Constant) | ERROR | SDEPS D | FR CA | P SDI | 204 | ΙΙΟΔΤΑ | | |
| kar tul | | (Constant) | , 5122, | SDER 5, D | | , 501 | | , LIQIIII | • | |
| is ir |)) | | | | | | | | | |
| kan dan menyebutkan sumber karya ilmiah, penyusunan lapo tulis ini dalam bentuk apapun | a. Dependent b. Predictors: | | | | Coef | ficient | sa | | | |
| h, p | Model | Unstand | ardized | Coefficien | | | | t | | |
| eny i ber | itit | В | 1 | Ctd Erma | | efficier | nts | | | |
| ntuk | (Constant) | Б | 1.909 | Std. Erro | - | Beta | | 21.297 | | |
| nan | SDROA | | .169 | .1 | | .(|)44 | 1.082 | | |
| lap lap | SDEPS | 2.237 | 7E-006 | .00 | 00 | .(| 036 | .886 | | |
| kan dan menyebutkan sumber: karya ilmiah, penyusunan laporan tulis ini dalam bentuk apapun | DER | | .002 | .00 | | |)43 | 1.124 | | |
| , D | LIQATA | ! | 020 | .02 | | |)44 | 992 | | |
| | CAP | | .000 035 | .0. | 1 | | 001 447 | .013 -11.365 | | |
| | | Variahlar I | 035 | .00 | 55 | 4 | +4 / | -11.303 | L | |

SIZE -.035 a. Dependent Variable: ERROR

tanpa izin IBIKKG.

F

Sig.

.000

.280

.376

.262

.322

.989

.000

22.806

Sig.

.000^b

Collinearity Statistics

VIF

1.152 1.150

1.015

1.337

1.280

1.066

Tolerance

.868

.869

.985

.748

.782

.938

| a. Pengutipan h gE penulisan kr b. Pengutipan ti 2. Dilarang mengu tanpa izin IBIKK | a Depende | V V SIZ CA DFV | Tariables Tariables Entered ZE,D FU AP, DOP VD, DSW Variable | Entere T, T, VP ^b SDRET | d/Removed Variables Removed | 1ª | Metho | | | | | |
|--|--|----------------------------|--|--|-----------------------------------|----------------|------------------|--------------------|----------------|--------------|-------------------|----------------|
| n tinjau n tinjau nerugik; kan dan | Brekking (Inst | | | Mode | el Summar | v ^b | | | | | | |
| epent Ian su an kej mem | | | | R Squar | e Adju | - | | | or of the mate | | | |
| inga latu i penti npert | an1 Isn | | .038 ^a | .0 | 01 | ^ | 009 | | .88148 | | | |
| n per masa ingar panya | a. Predicto | rs: (ent V | Constant Variable: |), SIZE, SDRET | DFUT, CA | ΑP, | DOPT, | DFWD, | DSWP | | | |
| arya tutis ndidikan, p alah. n yang waj ak sebagia | a. Predicto | ont | , and the | SDICI | | A N | VOVAª | | | | | |
| ar IE | ⊒M | odel | l | Sum o | of Squares | AI | df | Mear | n Square | F | Sig. | |
| Regression Regression Regression | | | | | .630 429.689 | | | | .105 .777 | .13 | 5 .992 | b |
| , per , per 3. ;luru | 1 Kwik | | Total | l. | 429.089 | | 555 | | ./// | | | |
| anuunikan dan menyebutkan sumber: ulisan karya ilmiah, penyusunan laporan, n karya tulis ini dalam bentuk apapun | | ent V ors: (| Constant | t), SIZE, | DFUT, CA | | Coeffici | ients ^a | , DSWP | | | |
| lah, p lalam | Model | | Unstand | dardized | Coefficien | its | Standa Coeffi | | t | Sig. | Colline Statis | |
| enyı n ber | Ċ. | | E | | Std. Erro | - | Be | ta | 0.01 | 10.6 | Tolerance | VIF |
| ntuk | (Constant) DFWD |) | | .582 .071 | .70 | 01 33 | | .025 | .831 .537 | .406 .592 | .862 | 1.160 |
| apa | DSWP | | | .009 | [| 36 | | .003 | .069 | .945 | .710 | 1.408 |
| apoapo | DOPT | | | 022 | [| 45 | | 003 | 065 | .949 | .942 | 1.062 |
| ran, | DFUTA CAP Q | | | 053 | [| 83 05 | | 003 | 059 | .953 | .998 .987 | 1.002 |
| | SIZE | | | 024 018 | [| 05 25 | | 010 033 | 230 704 | .818 .481 | .987 | 1.013 1.231 |
| | a. Dependor nformatika Kwik Kian Gi | ent V | Variable: | | | | 1 | 25 | | | | |
| | P | | | | | | | | | | | |

Pengujian Terhadap Variabel BETA

| | KWIK KIAN Pengujia | n Terhadap V | ariabel B | BETA | | | | | | |
|--|--|------------------------------------|-------------------------------|----------------------|-------------------|-----------------------------|-----------------|------|-----------|-------|
| | | | _ | Removed ^a | | | | | | |
| 2. Di ta | | Variables En | | Variables Removed | Meth | od | | | | |
| b. Pengutipan tid Dilarang mengun tanpa izin IBIKKG | <u> </u> | SIZE, DFU CAP, DOF DFWD, DS | UT, PT, WP ^b | | Ente | er | | | | |
| eng BIKI | an k | dent Variable: | BETA | | _ | | | | | |
| tidak meru umumkan (G. | 1 Hok Sipta Dilinduggi Undang arang mengutip sebagian arang seluruh karya Pengutipan hanya untuk kepentingan pendid penulisan kritik dan tinjauan suatu masalah | quested variabl | | | | | | | | |
| ugik dar | njaua | R | | Summary ^b | d D | Std Em | or of the | | | |
| an k | atar atar | ĸ | R Square | Adjuste Squa | | | mate | | | |
| epe | nd nd suat | .083ª | .007 | | 004 | | 3.75563 | | | |
| b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh kary tanpa izin IBIKKG. | arang mengarapi untuk kepentingan pendidikan, Pengutipan hanya untuk kepentingan pendidikan, penulisan kritik dan tinjauan suatu masalah. | tors: (Constant ident Variable: | BETA | A | NOVA ^a | | ~ | | | _ |
| an a | innat inn | Model | Sum of | | df | | n Square | F | Sig. | |
| 1BIF atau | penelitian, | Regression Residual | 7 | 53.867 799.945 | 6 553 | | 8.978 14.105 | .63′ | 7 | , |
| (KG | ian, Kw | Total | E. | 853.813 | 559 | | 14.105 | | l. | |
| luru | | dent Variable: | | 055.015 | | | | | | -4 |
| à | penulisan karya ilmiah, penyusunan laporan. | tors: (Constant | t), SIZE, I | OFUT, CAP, | | | , DSWP | | | |
| tulis ini dalam bentuk apapun | ailm Mode | al Unstan | dordized (| Coefficients | Coeffic | e ients a ardized | <i>t</i> | Sig. | Colline | oritz |
| i da | | Ulistano | laiuizeu C | Joerneleins | | icients | t | 51g. | Statist | |
| lam | Ins ah, p | E | 3 | Std. Error | Be | eta | | | Tolerance | VIF |
| bei | eny (Constar | nt) | -3.508 | 2.985 | | | -1.175 | .241 | | |
| ntul | | | .379 | .565 | | .031 | .670 | .503 | .862 | 1.160 |
| ∧ ap | | | -1.010 | .580 | | 088 | -1.740 | .082 | .710 | 1.408 |
| papt | | | .783 | 1.472 | | .023 | .532 | .595 | .942 | 1.062 |
| n | | | .658 | 3.763 | | .007 | .175 | .861 | .998 | 1.002 |
| | | | .052 | .449 | | .005 | .116 | .908 | .987 | 1.013 |
| | | dent Variable: | .144 Reta | .106 | | .064 | 1.362 | .174 | .812 | 1.231 |
| | a. Depen | ident variable: | DEIA | | | | | | | |
| | | | | | | | | | | |

1.160 1.408 1.062 1.002 1.013

1.231

Pengujian Terhadap Variabel ERROR

| SCHOOL OF BUSINESS | gujian Te | rhadap V | ⁷ ariabel | ERROR | | | | | | |
|---|---|----------------------|--|--|------------------------------------|--|--|--|--|--|
| | | Variables | Entered | l/Removed ^a | | | | | | |
| | | Variables | | Variables | Metho | od | | | | |
| a. F Dila | IK | Entered | _ | Removed | | | | | | |
| pen pen pen pen pen irar | | ZE, DFU | | | Enter | | | | | |
| Ditarang mengut a. Pengutipan ha penulisan krit b. Pengutipan tid Dilarang mengun tanpa izin IBIKKG | | AP, DOP WD, DSW | | | Enter | | | | | |
| BIK | Dependent | | | L | | | | | | |
| Pengutipan tidak Gipta Dilinduzgi Undung Tarang mengutip sebagia n atau se luru Pengutipan hanya untuk kepentingan penulisan kritik dan tinjauan suatu m Pengutipan tidak merugikan kepentin arang mengumumkan dan memperba pa izin IBIKKG. | All request | ed variabl | les entere | ed. | | | | | | |
| ipta ip se anya tik d tik d dak r num | IKKG | | | | | | | | | |
| Dilind ebagia a untuk Jan tinj merug nkan d | | | | | | | | | | |
| ndu inja ugil | 101 | | | l Summary | | | | | | |
| n m | odel | R | R Squar | | | | for of the | | | |
| und entir sua kep hemp | 1 00 | .437ª | .19 | Squ | .182 | Esu | mate .11698 | | | |
| undangetund u seturuh ka entingan pen suatu masa kepentingan emperbanya | | | | DFUT, CAI | | DFWD | | | | |
| bar uhb,1 | Dependent | | | | , 2011, | DIWD | , 25, 11 | | | |
| Jndang bendidi asalah. nyak se | dan | | | | | | | | | |
| ndang karya tu endidika salah. an yang v yak seba | Info | | | | | | | | | |
| tulig (an, bag | for | | | I | NOVA ^a | | | | | |
| Hak Cipta Dilind Egi Undang Tundang arang mengutip sebagiah arad seluruh karya tulis ini tanpa t Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG arang mengumumkan dan memperbanyak sebagian atau sel | Mode | | Sum o | f Squares | df | | | F 21.78 | Sig. | |
| tan nelit IBII | | gression | | 1.788 | 6 | | | | 2 .000 | b |
| ian, VKG | | esidual Total | | 7.568 9.356 | 553 559 | | .014 | | l. | |
| lurc per a. I | Dependent | | ERROR | | 559 | <u></u> | | | | |
| uh ulab. F | | | | | | | | | | |
| × | Predictors: | | | DFUT, CA | P, DOPT, | DFWD | , DSWP | | | |
| penulisan uruh karya | D | | | | P, DOPT, | DFWD | , DSWP | | | |
| isan kar karya tul | Predictors: | | | | P, DOPT, | DFWD | , DSWP | | | |
| ya n n | n Gie) | (Constant | t), SIZE, | DFUT, CAI | Coeffici | ients ^a | , DSWP | | | |
| ntumkan d an n lisan karya ilmi karya tulis ini di | D | (Constant | t), SIZE, | | Coeffici Standa | ientsª rdized | , DSWP t | Sig. | Colline | |
| ntumkan d an meny lisan karya ilmiah, l karya tulis ini dalar | n Gie Model | (Constant Unstand | t), SIZE, dardized | DFUT, CA | Coeffici Standa Coeffi | ients^a rdized cients | | Sig. | Statist | tics |
| ntumkan d an menyebu lisan karya ilmiah, pen karya tulis ini dalam be | n Gie Model | (Constant | t), SIZE, dardized | DFUT, CAI | Coeffici Standa Coeffi Be | ients^a rdized cients | t | Sig. .000 | | |
| ntumkan d an menyeburka Isan karya ilmiah, penyus karya tulis ini dalam bentu | n Gie Model | (Constant Unstand | t), SIZE, dardized | DFUT, CA Coefficients Std. Error | Coeffici Standa Coeffi Be | ients^a rdized cients | | | Statist | tics |
| karya tulis ini dalam bentuk a | Model monstant) TWD SWP | (Constant Unstand | t), SIZE, dardized 3 1.887 | DFUT, CAI Coefficients Std. Error .093 | Coeffici Standa Coeffi Be | ients ^a rdized cients eta | t 20.293 | .000 | Statist Tolerance | VIF |
| karya tulis ini dalam bentuk apap | Model onstant) | (Constant Unstand | dardized 3 1.887 .007 005 .001 | DFUT, CA Coefficients Std. Error .093 .018 .018 | Coeffici Standa Coeffi Be | ients ^a rdized cients tta .017 013 .001 | t 20.293 .422 285 .019 | .000 .674 .775 .985 | Statist Tolerance .862 .710 .942 | tics VIF 1.160 1.408 1.062 |
| karya tulis ini dalam bentuk apapun | Model | (Constant Unstand | dardized 3 1.887 .007 005 .001 004 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 | Coeffici Standa Coeffi Be | ients ^a rdized cients ta .017 013 .001 001 | t 20.293 .422 285 .019 033 | .000 .674 .775 .985 .974 | Statist Tolerance .862 .710 .942 .998 | tics VIF 1.160 1.408 1.062 1.002 |
| ini dalam bentuk apapun | Model monstant) WD SWP DP CUTS AP S | (Constant Unstand | dardized 3 1.887 .007 005 .001 004 009 | DFUT, CA Coefficients Std. Error .018 .018 .046 .117 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model Donstant) WD WP DP SWP ZE | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients ta .017 013 .001 001 | t 20.293 .422 285 .019 033 | .000 .674 .775 .985 .974 | Statist Tolerance .862 .710 .942 .998 | tics VIF 1.160 1.408 1.062 1.002 |
| ini dalam bentuk apapun | Model onstant) WD SWP DP CUTS AP ZE Dependent | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model onstant) WD SWP DP CUTS AP ZE Dependent | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model onstant) WD SWP DP CUTS AP ZE Dependent | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model onstant) WD SWP DP CUTS AP ZE Dependent | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model onstant) WD SWP DP CUTS AP ZE Dependent | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model onstant) WD SWP DP CUTS AP ZE Dependent | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model mstant) WP SWP SWP SWP SWP SWP SWP SWP | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model mstant) WP SWP SWP SWP SWP SWP SWP SWP | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model mstant) WP SWP SWP SWP SWP SWP SWP SWP | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model mstant) WP SWP SWP SWP SWP SWP SWP SWP | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model mstant) WP SWP SWP SWP SWP SWP SWP SWP | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients tta .017 013 .001 024 436 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model Instant) WP SWP Dependent Dependent | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients .017 013 .001 001 001 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |
| ini dalam bentuk apapun | Model mstant) WP SWP SWP SWP SWP SWP SWP SWP | (Constant | dardized 3 1.887 .007 005 .001 004 009 034 | DFUT, CA Coefficients Std. Error .093 .018 .046 .117 .014 .014 | Coeffici Standa Coeffi Be | ients ^a rdized cients tta .017 013 .001 024 436 | t 20.293 .422 285 .019 033 627 | .000 .674 .775 .985 .974 .531 | Statist Tolerance .862 .710 .942 .998 .987 | tics VIF 1.160 1.408 1.062 1.002 1.013 |

| A. Pengutipan ha KWIK KIAN GIE SCHOOL OF BUSINESS 2. Dilarang mengun tanpa izin IBIKKG | | Variable Variable Entered SIZE, SDE DFUT, DE | es Entered s I PS, ER, | SDRET I/ Removed ª Variables Removed | Meth | od | | | | |
|--|---|---|---------------------------------|---|-------------------|-------------|------------------|--------------|----------------|------------|
| Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan lapo penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. larang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun npa izin IBIKKG. | Hak Cipta Dili Hak Cipta Dili | DOPT, CA DFWD, SDROA LIQATA DSWP ^b | , ., | | Ente | er | | | | |
| uk ke njaua ugika dan | a. Depende | ent Variable ested variab | e: SDRET | ed. | | | | | | |
| penti n kep mem | atau selur | ested varial | | | | | | | | |
| ingai atu r penti | Bisni dang | | Mode | l Summary ^t | | | | | | |
| n pei nas; ngai pany | Model | R | R Square | | | Std. Err | or of the | | | |
| ndid alah n ya ak s | an In Indang | 11.50 | | Squ | | Esti | mate | | | |
| eba | | .116 ^a | .01 at) SIZE | SDEPS, DF | 005 | | .87938 | | | |
| ı, pe vaja giar | | DROA, LIQ | | | | х, D01 1 | , сли, | | | |
| penelitian, ijar IBIKKG an atau sel | $\begin{bmatrix} \frac{2}{\alpha} \\ 0 \end{bmatrix}$ b. Depended | ent Variable | e: SDRET | | | | | | | |
| au s | a Kwik I npa men | | | | | | | | | |
| ۲, pe G. elur | me vik | | | | _ | | | | | |
| penulisa luruh kar | | odel | C | | NOVA ^a | | . Causana | Б | C:- | |
| kary | | Regression | Sumo | f Squares 5.772 | df 1 | 0 | n Square .577 | F .74 | Sig. 5 .681 | b |
| n ka /a ti | Gie | Residual | | 424.547 | 54 | | .773 | ./- | .001 | |
| karya a tulis | | Total | | 430.319 | 55 | | | | | |
| ini da | $\stackrel{a}{\neg}$ a. Depende | ent Variable | | | | | | | | |
| dala | $\stackrel{\circ}{\supset}$ b. Predicto | | nt), SIZE, | SDEPS, DF | UT, DEI | R, DOPT | , CAP, DF | WD, SDR | OA, | |
| m k | | 05.01 | | | | | | | | |
| penyusunan m bentuk ap | Stitu ebutka | | | | | • 4 9 | | | | |
| uka | Model | Unsta | ndardized | Coefficients | Coeffi | ardized | t | Sig. | Colline | arity |
| an la | | Clista | liduruized | coefficients | | ficients | ι | big. | Statis | |
| laporan, apun | ber D | | В | Std. Error | В | eta | | | Tolerance | VIF |
| , an | (Constant) |) | .788 | .740 | | | 1.064 | .288 | | |
| | SDROA | 4.2 | .227 | 1.183 | | .009 | .192 | .848 | .865 | 1.1 |
| | SDEPS DER | 4.2 | 11E-005 001 | .000 .013 | | .100 002 | 2.156 043 | .032 .966 | .828 .978 | 1.2 1.0 |
| | LIQATA | | 150 | .015 | | 047 | 962 | .336 | .739 | 1.0 |
| | DFWD | i | 002 | .136 | | 001 | 014 | .989 | .817 | 1.2 |
| | DSWP | l I | .052 | .137 | | .019 | .382 | .703 | .696 | 1.4 |
| | DOPT | | 033 | .345 | | 004 | 095 | .925 | .937 | 1.0 |
| | DFU | ļ | .014 | .884 | | .001 | .016 | .987 | .992 | 1.0 |
| | CAP | | .026 | .119 | | .011 | .220 | .826 | .770 | 1.2 |
| | SIZE | | 023 | .026 | | 044 | 914 | .361 | .761 | 1.3 |
| | a. Depende | ent Variable | SDRET | | | | | | | |

g Kian Gie

VIF

1.156 1.208 1.022 1.354 1.224 1.437 1.067 1.008 1.299 1.314

| KWIK KIAN G | 1000 (12) A | | | | | | | | | |
|---|--------------------------------------|---------------------------|--------------------|-------------------------------|---------|---------------------|----------------|--------------|-------------------|------------|
| SINESS | Pengujian Ter | hadap Va | ariabel B | ETA | | | | | | |
| ĨĒ | | | | Removed ^a | F | | | | | |
| \sim | | ariables | | ariables | Meth | nod | | | | |
| · | | Entered E, SDEPS | | emoved | | | | | | |
| a. Pengutipan ha penulisan krit b. Pengutipan tid Dilarang mengun tanpa izin IBIKKG | | UT, DER | | | | | | | | |
| ngut ngut ngut izin | | OPT, CAP | , | | Ent | | | | | |
| tipa san tipa IBI | 1 milk S Hak | DFWD, SDROA, | | | Ent | er | | | | |
| n ha kri n tia Ngun | nilik IBI Hak Cip | IQATA, | | | | | | | | |
| anya tik o dak mur 3. | | DSWP ^b | | | | | | | | |
| Pengutipan hanya untuk kepentingan pendidikan, penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang wa arang mengumumkan dan memperbanyak sebagi pa izin IBIKKG. | a. Dependent V | /ariable: I d variable | BETA es entered | I | | | | | | |
| ituk rug n da | bagian atac | a variable | is entered | | | | | | | |
| kep aua ikar an r | stit ung | | | a l | | | | | | |
| pent n su n ke nen | | | Model R Square | Summary ^l Adjus | | Std Err | or of the | | | |
| ing: Jatu Jpen | | | x Square | Squ | | | mate | | | |
| an p ma ting bar | | .097ª | .009 | | 009 | | 3.76441 | | | |
| ienc an nyak | a.Predictors: (| Constant) | , SIZE, S | DEPS, DF | UT, DEI | R, DOPT | , CAP, | | | |
| lidik ah. yang (sel | DFWD, SDRC | Variable: 1 | IA, DSV BETA | VP | | | | | | |
| j wa | ulis 'orn | | | | | | | | | |
| Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan kritik dan tinjauan suatu masalah. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG arang mengumumkan dan memperbanyak sebagian atau sel pa izin IBIKKG. | s ini | | | / | NOVA | a | | | | |
| ıelit IBIK | Model | | Sum of | _ | df | | n Square | F | Sig. | |
| ian, (KG I sel | | ression | | 74.053 | 1 | 0 | 7.405 | .52 | | b |
| uru | | sidual | | 779.760 | 54 | | 14.171 | | | |
| uruh ka | | `otal | | 853.813 | 55 | 9 | | | | |
| an | a. Dependent V ⇒ b. Predictors: (| | | SDEPS, DF | UT. DE | R. DOPT | CAP. DF | WD. SDR | OA. | |
| karya ilmiah, 1 tulis ini dala | ELIQATA, DSV | WP | ,, . | | 01,22 | ., 2011 | , e , 21 | | , | |
| ya il | | | | | | | | | | |
| ni da | dan men | | | | | | | | | |
| h, p lam | \leq | | | | Coeffi | | | | | |
| eny 1 be | Model | Unstand | ardized C | Coefficients | | ardized ficients | t | Sig. | Colline Statis | |
| ilmiah, penyusunan lapo ini dalam bentuk apapun | tut Kan | В | | Std. Error | | leta | | | Tolerance | VII |
| nan | (Constant) | | -2.393 | 3.170 | | | 755 | .451 | | |
| lap | SDROA | | .358 | 5.065 | 5 | .003 | .071 | .944 | .865 | 1.1 |
| laporan, apun | SDEPS | 2.631 | E-005 | .000 | 1 | .015 | .315 | .753 | .828 | 1.2 |
| , L | DER | | .006 | .056 | | .004 | .104 | .917 | .978 | 1.(|
| | LIQATA | | 756 | .668 | 1 | 056 | -1.131 | .258 | .739 | 1.3 |
| | DFWD DSWP | | .335 939 | .582 | | .027 | .575 | .566 | .817 | 1.2 |
| | DOPD | | 939 | .588 1.479 | 1 | 081 .024 | -1.599 .544 | .110 .586 | .696 .937 | 1.4 1.(|
| | DFUT | | .941 | 3.784 | 1 | .024 | .249 | .380 | .937 | 1.0 |
| | CAP | | .319 | .510 | | .030 | .627 | .531 | .770 | 1.2 |
| | SIZE | | .114 | .110 | | .050 | 1.037 | .300 | .761 | 1.3 |
| | a. Dependent V | /ariable: l | BETA | | | | | | | _ |

VIF

1.156

1.208 1.022

1.354 1.224

1.437

1.067

1.008

1.299 1.314

| KWIK KIAN GIE | Pengujian T | arhadan ' | Variabel I | FPDOP | | | | | | |
|---|---------------------------------|---------------------|---------------------------------------|-----------------------|-------------------|--------------------|-----------|---------|---------------------|-------|
| NESS | i engujian i | - | | | | | | | | |
| | | | | /Removed ^a | | | | | | |
| 2 | | Variable Entered | | /ariables Removed | Metho | bd | | | | |
| tar | ₽ ¥ S | SIZE, SDE | | cento veu | | | | | | |
| Per Per ara | | DFUT, DE | | | | | | | | |
| ngu ngu izin | ਤੂ ਹਿ 1 | DOPT, CA | | | Π. | | | | | |
| tipa tipa mei | 1 Hak | DFWD, SDROA | | | Ente | r | | | | |
| a. Pengutipan ha penulisan krit b. Pengutipan tic Dilarang mengur tanpa izin IBIKKG | ak (| LIQATA | · · · · · · · · · · · · · · · · · · · | | | | | | | |
| iany itik idal G. | Cipt | DSWP ^b | | | | | | | | |
| /a u dar mk | a.Depender | nt Variable | ERROR | | | - | | | | |
| ntu eru an c | bl All reque | sted variat | oles entere | d. | | | | | | |
| k ke gika dan | an a | | | | | | | | | |
| an : an k | gi U | | moue | i Duillinai j | | | | | | |
| a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisar penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh kary tanpa izin IBIKKG. | | R | R Square | | | | or of the | | | |
| gan tu m erb | ang - 1 | .390ª | .15 | Squa | .136 | Esti | .08316 | | | |
| n pe nga any | | | | | | DOPT | | | | |
| ndic alah n ya ak s | kand WD SD Manya tulis ini t | ROA, LIQ | QATA, DS | WP | 1, 221 | , 2011, | , ern , | | | |
| dika ng seba | nfo g tu | | | | | | | | | |
| n, p waj agia | irmati lis ini t | | | | | | | | | |
| iene ar II n at | ni t | | | Al | NOVA ^a | | | | | |
| elitia BIK | | del | Sum of Squares | | | Mear | n Square | F | Sig. | |
| an, KG. selı | - | egression | | 1.856 | |) | .186 | 13.58 | 9 .000 ⁱ |) |
| penulisa uruh kar | | Residual | | 7.500 | 549 | | .014 | | | |
| ulis | | Total | EDDOD | 9.356 | 559 | ÷ | | | | |
| an | \exists a. Depender | | | SDEPS, DFU | T. DER | . DOPT | CAP. DF | WD. SDR | OA. | |
| kar tul | b. Predictor | SWP | ,,,, | | 1,221 | , 2 01 1 | ,, 21 | | , | |
| is ir | da | | | | | | | | | |
| ni da | dan meny | | | | | | | | | |
| ah, j | eny 5 | | | | Coeffic | ients ^a | | | | |
| r karya ilmiah, penyusunan lapo ra tulis ini dalam bentuk apapun | Model | Unstar | ndardized | Coefficients | | ardized | t | Sig. | Colline | |
| yusi | | | D | 0.1 E | | icients | | | Statist | |
| una uk a | - - | | B 1.905 | Std. Error .098 | B | eta | 19.361 | .000 | Tolerance | VIF |
| n la | (Constant) SDROA | | .170 | .098 | I | .044 | 19.301 | .000 | .865 | 1.156 |
| laporan, apun | SDROA | 2.1 | 49E-006 | .000 | 1 | .035 | .828 | .408 | .828 | 1.130 |
| ,an | DER | 2.1 | .002 | .002 | U | .044 | 1.127 | .260 | .978 | 1.022 |
| | LIQATA | | 020 | .021 | | 043 | 971 | .332 | .739 | 1.354 |
| | DFWD | | .002 | .018 | | .006 | .136 | .892 | .817 | 1.224 |
| | DSWP | | 002 | .018 | | 006 | 135 | .893 | .696 | 1.437 |
| | DOPD | | 003 | .046 | | 003 | 066 | .947 | .937 | 1.067 |
| | DFUT | | .000 | .117 | | .000 | 002 | .998 | .992 | 1.008 |
| | CAP | 2.5 | 25E-005 | .016 | | .000 | .002 | .999 | .770 | 1.299 |
| | | | L | | | | | | | |
| | SIZE a. Depender | | 035 | .003 | | 445 | -10.159 | .000 | .761 | 1.314 |

1.156 1.208 1.022 1.354 1.224

1.224 1.437 1.067 1.008 1.299 1.314

KWIK KIAN GIE SCHOOL OF BUSINESS (\cap) Hak 0 9 Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber Pengutipan tidak merugikan kepentingan yang wajar IBIKKG Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, KWIK KIAN GIE penulisan kritik dan tinjauan suatu masalah. SCHOOL OF BUSINESS SURAT PERNYATAAN a milik Hak Saya yang bertanda tangan di bawah ini : Keno salim Nama 37130304 NIM Akuntansi Program Studi Sunter STS Tahap 1 blok G No30 ,004/018 Alamat lengkap SIUS ng-Undang Sunter againg , taniund utara akarta 14350 Kode Pos Telp. Kantor 021-6450461 Telp. Rumah 080-80918721 No. II Menyatakan dengan sungguh-sungguh bahwa : 1. Keabsahan data dan hal-hal lain yang berkenaan dengan keaslian dalam Denyususan karya akhir ini merupakan tanggung jawab pribadi. 2. Apabila dikemudian hari timbul masalah dengan keabsahan data dan keaslian/originalitas karya akhir adalah diluar tanggung jawab Institut Bisnis dan Informatika Kwik Kian Gie dan saya bersedia menanggung segala risiko Sanksi yang dikeluarkan Institusi dan gugatan yang diajukan oleh pihak lain yang merasa dirugikan. ... Demikian agar yang berkepentingan maklum. 25-agustus-2017 Jakarta Yang membuat pemyataan, Salim eno Wama Lengkap) Cika Kwik Kian Gie

 \sim

tanpa izin IBIKKG

Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun