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Daftar Sampel Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk
2	BUDI	PT Budi Starch & Sweetener Tbk
3	CEKA	PT Wilmar Cahaya Indonesia Tbk
4	CINT	PT Chitose Internasional Tbk
5	DLTA	PT Delta Djakarta Tbk
6	DVLA	PT Darya Varia Laboratoria Tbk
7	GGRM	PT Gudang Garam Tbk
8	HMSP	PT H.M.Sampoerna Tbk
9	ICBP	PT Indofood CBP Sukses Makmur Tbk
10	INDF	PT Indofood Sukses Makmur Tbk
11	KAEF	PT Kimia Farma Tbk
12	KINO	PT Kino Indonesia Tbk
13	KLBF	PT Kalbe Farma Tbk
14	MERK	PT Merck Tbk
15	MLBI	PT Multi Bintang Indonesia Tbk
16	MYOR	PT Mayora Indah Tbk
17	PYFA	PT Pyridam Farma Tbk
18	ROTI	PT Nippon Indosari Corpindo Tbk
19	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk
20	SKBM	PT Sekar Bumi Tbk
21	SKLT	PT Sekar Laut Tbk
22	STTP	PT Siantar Top Tbk
23	TCID	PT Mandom Indonesia Tbk
24	TSPC	PT Tempo Scan Pacific Tbk
25	ULTJ	PT Ultra Jaya Milk Industry & Trading Company Tbk
26	UNVR	PT Unilever Indonesia Tbk
27	WIIM	PT Wismilak Inti Makmur Tbk

Hasil pengolahan data SPSS versi 22

Uji asumsi klasik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		81
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.00694007
Most Extreme Differences	Absolute	.098
	Positive	.098
	Negative	-.062
Test Statistic		.098
Asymp. Sig. (2-tailed)		.052 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.035	.026		-1.344	.183		
SFCF	.030	.020	.156	1.486	.142	.888	1.126
KAP	.002	.002	.101	.776	.440	.584	1.712
Leverage	.025	.006	.489	4.438	.000	.808	1.237
SIZE	.001	.001	.206	1.174	.244	.317	3.150
Earning Power	.001	.009	.015	.127	.899	.667	1.499
RelCFO	1.726	.000	.467	2.655	.010	.317	3.155

a. Dependent Variable: DAC

Uji Autokorelasi

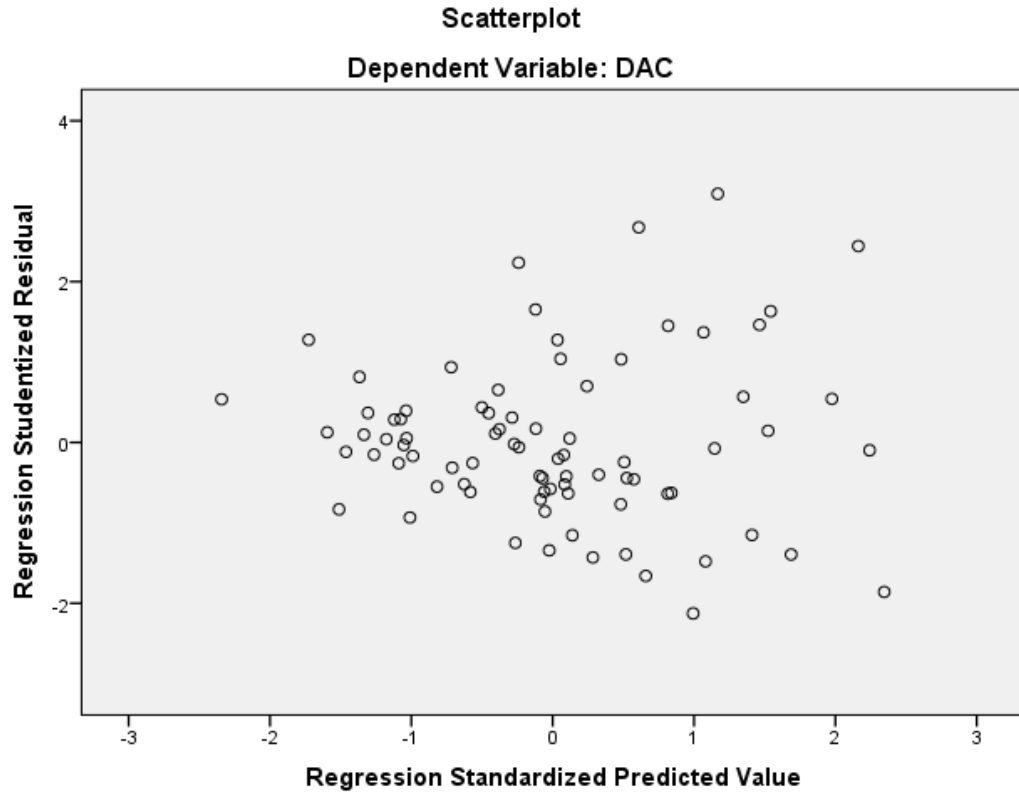
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.524 ^a	.275	.216	.007216	2.078

a. Predictors: (Constant), RelCFO, SFCF, Earning Power, Leverage, KAP, SIZE

b. Dependent Variable: DAC

Uji Heteroskedastisitas



Uji Regresi

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.035	.026		-1.344	.183
SFCF	.030	.020	.156	1.486	.142
KAP	.002	.002	.101	.776	.440
Leverage	.025	.006	.489	4.438	.000
SIZE	.001	.001	.206	1.174	.244
Earning Power	.001	.009	.015	.127	.899
RelCFO	1.726	.000	.467	2.655	.010

a. Dependent Variable: DAC

Uji R Square

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.524 ^a	.275	.216	.007216

a. Predictors: (Constant), RelCFO, SFCF, Earning Power, Leverage, KAP, SIZE

b. Dependent Variable: DAC

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	6	.000	4.677	.000 ^b
	Residual	.004	74	.000		
	Total	.005	80			

a. Dependent Variable: DAC

b. Predictors: (Constant), RelCFO, SFCF, Earning Power, Leverage, KAP, SIZE

Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.035	.026		-1.344	.183
SFCF	.030	.020	.156	1.486	.142
KAP	.002	.002	.101	.776	.440
Leverage	.025	.006	.489	4.438	.000
SIZE	.001	.001	.206	1.174	.244
Earning Power	.001	.009	.015	.127	.899
RelCFO	1.726	.000	.467	2.655	.010

a. Dependent Variable: DAC