

LAMPIRAN

Lampiran 1

Uji Normalitas One-Sampel Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		141
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.04412947
Most Extreme Differences	Absolute	.107
	Positive	.064
	Negative	-.107
Kolmogorov-Smirnov Z		1.274
Asymp. Sig. (2-tailed)		.078

Sumber : Hasil olah data SPSS V20,2024

Lampiran 2

Hasil Uji Statistik Deskriptif

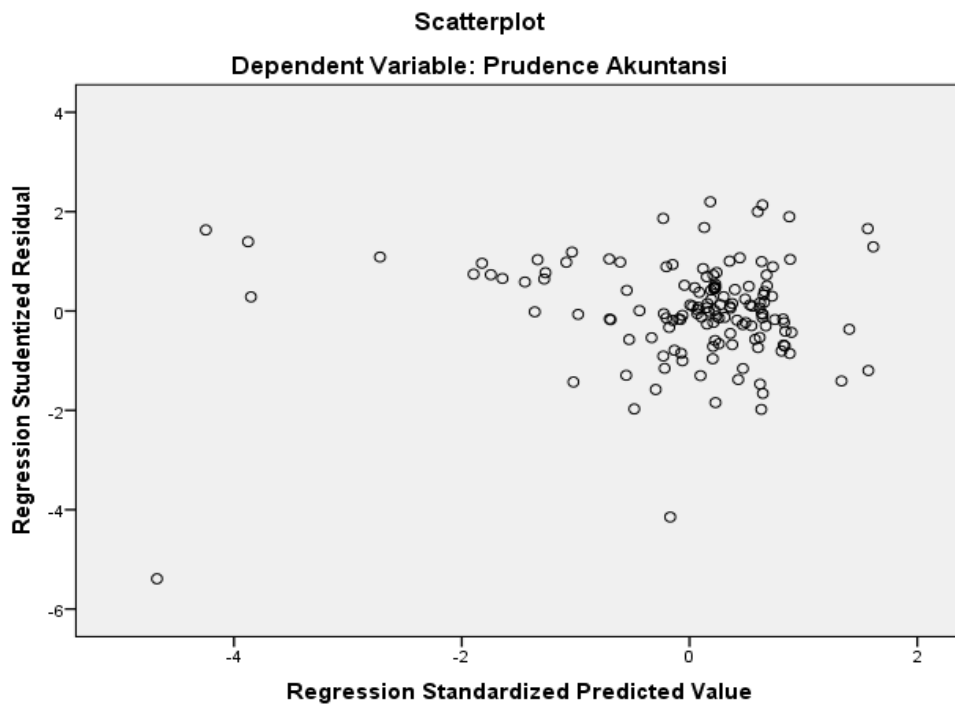
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Prudence Akuntansi	141	-.30	.12	.0089	.04770
Growth Opportunities	141	.00	5.75	.8198	.91230
Leverage	141	.01	2.89	.6875	.59846
Financial Distress	141	-1.87	18.46	2.7479	3.39701
Litigation Risk	141	25.40	34.31	29.6690	1.79928
Valid N (listwise)	141				

Sumber: Olah data SPSS ver 20.2024

Lampiran 3

Hasil Uji Heteroskedastisitas



Sumber : Hasil olah data Spss v20, 2024

Lampiran 4

Hasil Uji Multikolinieritas

Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	
1			
	(Constant)		
	Growth Opportunities	.722	1.384
	Leverage	.680	1.470
	Financial Distress	.546	1.830
	Litigation Risk	.893	1.120

Sumber : Hasil olah data SPSS V20,2024

Lampiran 5

Hasil Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.380 ^a	.144	.119	.04477	1.701

a. Predictors: (Constant), Litigation Risk, Growth Opportunities, Leverage, Financial Distress

b. Dependent Variable: Prudence Akuntansi

Sumber : Hasil olah data SPSS V20,2024

Lampiran 6

Hasil Analisis Regresi Linier Berganda

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.067	.066		-1.023	.308
	Growth Opportunities	.016	.005	.301	3.229	.002
	Leverage	-.007	.008	-.086	-.896	.372
	Financial Distress	-.006	.002	-.432	-4.023	.000
	Litigation Risk	.003	.002	.107	1.279	.203

a. Dependent Variable: Prudence Akuntansi

Sumber : Hasil olah data SPSS V20,2024

Lampiran 7

Hasil Uji Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.380 ^a	.144	.119	.04477

a. Predictors: (Constant), Litigation Risk, Growth Opportunities, Leverage, Financial Distress

b. Dependent Variable: Prudence Akuntansi

Sumber : Hasil olah data SPSS V20,2023

Lampiran 8

Hasil Uji Kelayakan Model (Uji f)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.046	4	.011	5.728	.000 ^b
	Residual	.273	136	.002		
	Total	.319	140			

a. Dependent Variable: Prudence Akuntansi

b. Predictors: (Constant), Litigation Risk, Growth Opportunities, Leverage, Financial Distress

Sumber : Hasil olah data SPSS V20,2024

Lampiran 9

Hasil Uji Hipotesis (Uji t)

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.067	.066		-1.023	.308
	Growth Opportunities	.016	.005	.301	3.229	.002
	Leverage	-.007	.008	-.086	-.896	.372
	Financial Distress	-.006	.002	-.432	-4.023	.000
	Litigation Risk	.003	.002	.107	1.279	.203

a. Dependent Variable: Prudence Akuntansi

Sumber : Hasil olah data SPSS Ver23,2024