MODEL 1

- PRE IFRS -

1. Statistika Deskriptif

Statistics

		X1	X2	X3	X4	Y
N	Valid	147	147	147	147	147
	Missing	0	0	0	0	0
Mean		198.3498	634774.3057	147191.6724	6027716499957.3540	446.79
Std. Deviation		502.27346	2147551.11592	930656.01355	14647323234870.92400	446.699
Minimum		-766.00	-496202.43	-4287068.55	49153659260.00	10
Maximum		3691.00	15811785.04	6483815.67	98526000000000.00	2700
Sum		29157.42	93311822.94	21637175.84	886074325493731.00	65679

DNI

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	41	27.9	27.9	27.9
	1	106	72.1	72.1	100.0
	Total	147	100.0	100.0	

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		103
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.67217562
Most Extreme Differences	Absolute	.094
	Positive	.094
	Negative	-.045
Kolmogorov-Smirnov Z		.957
Asymp. Sig. (2-tailed)		.319

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	403.763	39.289		10.277	.000		
	X1	.195	.080	.219	2.424	.017	.733	1.364
	X2	.000	.000	.552	3.562	.001	.250	4.000
	X3	.000	.000	-.340	-2.206	.029	.253	3.958
	X4	-7.374E-012	.000	-.242	-2.689	.008	.741	1.350

a. Dependent Variable: Y

4. Uji Heteroskedasitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	265.763	31.136		8.536	.000
	X1	.001	.064	.002	.022	.982
	X2	-1.605E-005	.000	-.105	-.629	.530
	X3	7.024E-006	.000	.020	.120	.905
	X4	-1.909E-012	.000	-.085	-.879	.381

a. Dependent Variable: ABRESID

5. Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.386[a]	.149	.125	417.827	.772

a. Predictors: (Constant), X4, X3, X1, X2

b. Dependent Variable: Y

6. Uji Analisis Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386[a]	.149	.125	417.827

a. Predictors: (Constant), X4, X3, X1, X2

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4342551.392	4	1085637.848	6.219	.000[b]
	Residual	24790243.530	142	174579.180		
	Total	29132794.922	146			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	403.763	39.289		10.277	.000
	X1	.195	.080	.219	2.424	.017
	X2	.000	.000	.552	3.562	.001
	X3	.000	.000	-.340	-2.206	.029
	X4	-7.374E-012	.000	-.242	-2.689	.008

a. Dependent Variable: Y

MODEL 1

- POST IFRS -

1. Uji Statistik Deskriptif

Statistics

		X1	X2	X3	X4	Y
N	Valid	138	138	138	138	138
	Missing	0	0	0	0	0
Mean		149.1483	1932606.3686	790708.6997	12968127336830.6950	329.12
Std. Deviation		297.99854	8257288.91150	5210381.14264	31098037923164.26600	473.468
Minimum		-295.13	932.01	-5837158.80	91734724118.00	10
Maximum		1656.00	71430022.00	45566615.40	206057000000000.00	2967
Sum		20582.46	266699678.87	109117800.56	1789601572482636.00	45419

DNI

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	52	37.7	37.7	37.7
	1	86	62.3	62.3	100.0
	Total	138	100.0	100.0	

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters[a,b]	Mean	.0156942
	Std. Deviation	1.68473540
Most Extreme Differences	Absolute	.087
	Positive	.087
	Negative	-.073
Kolmogorov-Smirnov Z		.900
Asymp. Sig. (2-tailed)		.392

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	312.157	45.459		6.867	.000		
	X1	-.021	.132	-.013	-.158	.875	.944	1.059
	X2	3.651E-005	.000	.637	3.333	.001	.179	5.571
	X3	-3.408E-005	.000	-.375	-1.961	.052	.179	5.578
	X4	-1.815E-012	.000	-.119	-1.433	.154	.947	1.056

a. Dependent Variable: Y

4. Uji Heteroskedasitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	258.399	37.821		6.832	.000
	X1	-.057	.110	-.046	-.515	.607
	X2	-1.120E-006	.000	-.025	-.123	.902
	X3	2.919E-006	.000	.041	.202	.840
	X4	-1.109E-012	.000	-.093	-1.053	.294

a. Dependent Variable: ABRESID1

5. Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.358[a]	.129	.102	448.594	.720

a. Predictors: (Constant), X4, X2, X1, X3

b. Dependent Variable: Y

6. Uji Analisis Rregresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.358[a]	.129	.102	448.594

a. Predictors: (Constant), X4, X2, X1, X3

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3947013.435	4	986753.359	4.903	.001[b]
	Residual	26764489.552	133	201236.764		
	Total	30711502.987	137			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X2, X1, X3

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	312.157	45.459		6.867	.000
	X1	-.021	.132	-.013	-.158	.875
	X2	3.651E-005	.000	.637	3.333	.001
	X3	-3.408E-005	.000	-.375	-1.961	.052
	X4	-1.815E-012	.000	-.119	-1.433	.154

a. Dependent Variable: Y

MODEL 2

- PRE IFRS –

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		103
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.58508253
Most Extreme Differences	Absolute	.067
	Positive	.067
	Negative	-.043
Kolmogorov-Smirnov Z		.680
Asymp. Sig. (2-tailed)		.744

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	444.562	65.661		6.771	.000		
	X1	.204	.081	.229	2.507	.013	.718	1.392
	X2	.000	.000	.565	3.622	.000	.247	4.051
	X3	.000	.000	-.348	-2.251	.026	.251	3.978
	X4	-7.254E-012	.000	-.238	-2.637	.009	.739	1.354
	DNI	-61.713	79.514	-.062	-.776	.439	.937	1.068

a. Dependent Variable: Y

3. Uji Heteroskedasitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	259.364	52.142		4.974	.000
	X1	3.927E-006	.065	.000	.000	1.000
	X2	-1.649E-005	.000	-.108	-.640	.523
	X3	7.656E-006	.000	.022	.130	.897
	X4	-1.928E-012	.000	-.086	-.883	.379
	DNI	9.679	63.142	.013	.153	.878

a. Dependent Variable: ABRESID

4. Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.391[a]	.153	.123	418.413	.779

a. Predictors: (Constant), DNI, X3, X4, X1, X2

b. Dependent Variable: Y

5. Uji Analisis Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.391[a]	.153	.123	418.413

a. Predictors: (Constant), DNI, X3, X4, X1, X2

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4448008.949	5	889601.790	5.081	.000[b]
	Residual	24684785.973	141	175069.404		
	Total	29132794.922	146			

a. Dependent Variable: Y

b. Predictors: (Constant), DNI, X3, X4, X1, X2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	444.562	65.661		6.771	.000
	X1	.204	.081	.229	2.507	.013
	X2	.000	.000	.565	3.622	.000
	X3	.000	.000	-.348	-2.251	.026
	X4	-7.254E-012	.000	-.238	-2.637	.009
	DNI	-61.713	79.514	-.062	-.776	.439

a. Dependent Variable: Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	445.667	69.527		6.410	.000
	X1	.132	.075	.149	1.766	.080
	DNI	-34.882	83.759	-.035	-.416	.678

a. Dependent Variable: Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	439.863	67.770		6.491	.000
	X2	5.588E-005	.000	.269	3.314	.001
	DNI	-39.582	80.481	-.040	-.492	.624

a. Dependent Variable: Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	447.431	69.503		6.438	.000
	X3	7.015E-005	.000	.146	1.767	.079
	DNI	-15.206	82.111	-.015	-.185	.853

a. Dependent Variable: Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	455.622	70.182		6.492	.000
	X4	-2.844E-012	.000	-.093	-1.109	.269
	DNI	11.526	83.466	.012	.138	.890

a. Dependent Variable: Y

MODEL 2

- POST IFRS -

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.61922379
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.057
Kolmogorov-Smirnov Z		1.099
Asymp. Sig. (2-tailed)		.179

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.464	1.045		4.272	.000		
	LNX1	-.062	.042	-.081	-1.470	.145	.749	1.336
	LNX2	.618	.058	1.145	10.718	.000	.200	5.007
	LNX3	-.154	.053	-.324	-2.910	.004	.184	5.427
	LNX4	-.168	.037	-.237	-4.543	.000	.836	1.197
	DNI	.115	.135	.041	.853	.395	.981	1.019

a. Dependent Variable: LNY

3. Uji Heteroskedasitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	597.165	388.893		1.536	.127
	X1	.024	.088	.029	.275	.784
	X2	-2.013E-006	.000	-.072	-.589	.557
	LNX3	12.594	12.130	.137	1.038	.301
	LNX4	-15.609	13.986	-.113	-1.116	.267
	DNI	-94.370	47.292	-.188	-1.995	.048

a. Dependent Variable: ABRESID1

4. Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.876[a]	.767	.756	.63422	.865

a. Predictors: (Constant), DNI, LNX4, LNX2, LNX1, LNX3

b. Dependent Variable: LNY

5. Uji Analisis Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.876[a]	.767	.756	.63422

a. Predictors: (Constant), DNI, LNX4, LNX2, LNX1, LNX3

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	135.423	5	27.085	67.335	.000[b]
	Residual	41.028	102	.402		
	Total	176.451	107			

a. Dependent Variable: LNY

b. Predictors: (Constant), DNI, LNX4, LNX2, LNX1, LNX3

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.464	1.045		4.272	.000
	LNX1	-.062	.042	-.081	-1.470	.145
	LNX2	.618	.058	1.145	10.718	.000
	LNX3	-.154	.053	-.324	-2.910	.004
	LNX4	-.168	.037	-.237	-4.543	.000
	DNI	.115	.135	.041	.853	.395

a. Dependent Variable: LNY

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.331	.335		15.912	.000
	LNX1	-.087	.069	-.117	-1.266	.208
	DNI	.030	.261	.010	.113	.910

a. Dependent Variable: LNY

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.155	.360		.431	.667
	LNX2	.446	.030	.785	14.829	.000
	DNI	-.131	.140	-.049	-.933	.352

a. Dependent Variable: LNY

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.472	.369		6.699	.000
	LNX3	.289	.036	.592	8.031	.000
	DNI	-.232	.196	-.087	-1.182	.240

a. Dependent Variable: LNY

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.676	1.783		4.304	.000
	LNX4	-.085	.062	-.117	-1.375	.171
	DNI	-.225	.225	-.085	-1.000	.319

a. Dependent Variable: LNY