

LAMPIRAN B...

Lampiran 2.1 Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Tenure	90	0	1	.18	.384
Size Perusahaan	90	26.82	31.67	29.3251	1.26522
Leverage	90	.06	.79	.3935	.16504
Kualitas Audit	90	-.09	.29	.0584	.06898
Earning Per Share	90	.04	1314.64	168.5990	329.97826
Book to Market Ratio	90	.06	6.83	1.5175	1.50009
Cost Of Equity	90	-.61	.57	-.0018	.20264
Equity Risk Premium	90	-4.34	4.37	.0632	1.03454
Valid N (listwise)	90				

Lampiran 2.2 Uji Normalitas Data

- Sebelum di *Outlier*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.94160580
	Absolute	.156
Most Extreme Differences	Positive	.124
	Negative	-.156
Kolmogorov-Smirnov Z		1.478
Asymp. Sig. (2-tailed)		.025

a. Test distribution is Normal.

b. Calculated from data.

- Sesudah di *Outlier*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.55695976
	Absolute	.112
Most Extreme Differences	Positive	.112
	Negative	-.083
Kolmogorov-Smirnov Z		1.034
Asymp. Sig. (2-tailed)		.235

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 2.3 Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-2.688	1.568		-1.714	.090		
Audit Tenure	.104	.201	.055	.515	.608	.759	1.318
Size Perusahaan	.088	.056	.164	1.591	.116	.822	1.216
Leverage	.266	.499	.066	.533	.596	.582	1.720
1 Kualitas Audit	-2.008	.921	-.209	-2.181	.032	.956	1.046
Earning Per Share	.001	.000	.546	5.540	.000	.905	1.105
Book to Market Ratio	.033	.048	.075	.697	.488	.750	1.334
Cost Of Equity	.227	.312	.070	.727	.469	.953	1.049

a. Dependent Variable: Equity Risk Premium

Lampiran 2.4 Uji Heteroskedastisitas

Correlations		Unstandardized Residual
	Correlation Coefficient	.001
Audit Tenure	Sig. (2-tailed)	.990
	N	85
	Correlation Coefficient	.016
Size Perusahaan	Sig. (2-tailed)	.884
	N	85
	Correlation Coefficient	.046
Leverage	Sig. (2-tailed)	.673
	N	85
	Correlation Coefficient	.110
Kualitas Audit	Sig. (2-tailed)	.318
	N	85
Spearman's rho	Correlation Coefficient	.051
Earning Per Share	Sig. (2-tailed)	.642
	N	85
	Correlation Coefficient	.078
Book to Market Ratio	Sig. (2-tailed)	.476
	N	85
	Correlation Coefficient	-.022
Cost Of Equity	Sig. (2-tailed)	.845
	N	85
	Correlation Coefficient	1.000
Unstandardized Residual	Sig. (2-tailed)	.
	N	85

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Lampiran 2.5 Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.569 ^a	.324	.262	.58173	1.321

a. Predictors: (Constant), Cost Of Equity, Size Perusahaan, Earning Per Share, Kualitas Audit, Book to Market Ratio, Audit Tenure, Leverage

b. Dependent Variable: Equity Risk Premium

Lampiran 2.6 Uji Determinasi R

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.569 ^a	.324	.262	.58173	1.321

a. Predictors: (Constant), Cost Of Equity, Size Perusahaan, Earning Per Share, Kualitas Audit, Book to Market Ratio, Audit Tenure, Leverage

b. Dependent Variable: Equity Risk Premium

Lampiran 2.7 Uji Kelayakan Model (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	12.468	7	1.781	5.263	.000 ^b
Residual	26.057	77	.338		
Total	38.525	84			

a. Dependent Variable: Equity Risk Premium

b. Predictors: (Constant), Cost Of Equity, Size Perusahaan, Earning Per Share, Kualitas Audit, Book to Market Ratio, Audit Tenure, Leverage

Lampiran 2.8 Uji t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2.688	1.568		-1.714	.090
Audit Tenure	.104	.201	.055	.515	.608
Size Perusahaan	.088	.056	.164	1.591	.116
Leverage	.266	.499	.066	.533	.596
1 Kualitas Audit	-2.008	.921	-.209	-2.181	.032
Earning Per Share	.001	.000	.546	5.540	.000
Book to Market Ratio	.033	.048	.075	.697	.488
Cost Of Equity	.227	.312	.070	.727	.469

a. Dependent Variable: Equity Risk Premium

Lampiran 2.9 Uji Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2.688	1.568		-1.714	.090
Audit Tenure	.104	.201	.055	.515	.608
Size Perusahaan	.088	.056	.164	1.591	.116
Leverage	.266	.499	.066	.533	.596
1 Kualitas Audit	-2.008	.921	-.209	-2.181	.032
Earning Per Share	.001	.000	.546	5.540	.000
Book to Market Ratio	.033	.048	.075	.697	.488
Cost Of Equity	.227	.312	.070	.727	.469

a. Dependent Variable: Equity Risk Premium