

# LAMPIRAN

## LAMPIRAN 1

### HASIL SPSS

#### A. UJI DESKRIPTIF STATISTIK

|                    | N   | Minimum | Maximum | Mean    | Std. Deviation |
|--------------------|-----|---------|---------|---------|----------------|
| MAN LABA           | 201 | -.0091  | .0133   | .000340 | .0026683       |
| PSAK               | 201 | .00     | 1.00    | .3731   | .48484         |
| KAP                | 201 | .00     | 1.00    | .4478   | .49851         |
| Valid N (listwise) | 201 |         |         |         |                |

#### B. UJI NORMALITAS

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 201                     |
| Normal Parameters <sup>a,b</sup> | Mean           | 0E-7                    |
|                                  | Std. Deviation | .00260444               |
|                                  | Absolute       | .180                    |
| Most Extreme Differences         | Positive       | .180                    |
|                                  | Negative       | -.129                   |
| Kolmogorov-Smirnov Z             |                | 2.546                   |
| Asymp. Sig. (2-tailed)           |                | .000                    |

a. Test distribution is Normal.

b. Calculated from data.

|                         | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value <sup>a</sup> | -.00015                 |
| Cases < Test Value      | 100                     |
| Cases >= Test Value     | 101                     |
| Total Cases             | 201                     |
| Number of Runs          | 107                     |
| Z                       | .778                    |
| Asymp. Sig. (2-tailed)  | .436                    |

a. Median

### C. UJI MULTIKOLINERITAS

**Coefficients<sup>a</sup>**

| Model  | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|--------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|        | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
|        | (Constant)                  | .001       | .000                      |        |      |                         | 3.576 |
| 1 PSAK | -.001                       | .000       | -.139                     | -2.000 | .047 | .997                    | 1.003 |
| KAP    | -.001                       | .000       | -.160                     | -2.310 | .022 | .997                    | 1.003 |

a. Dependent Variable: MAN LABA

### D. UJI AUTOKORELASI

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .217 <sup>a</sup> | .047     | .038              | .0026176                   | 1.811         |

a. Predictors: (Constant), KAP, PSAK

b. Dependent Variable: MAN LABA

### E. UJI HETEROKEDATISITAS

**Coefficients<sup>a</sup>**

| Model      | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|------------|-----------------------------|------------|---------------------------|--------|------|
|            | B                           | Std. Error | Beta                      |        |      |
| (Constant) | .001                        | .000       |                           | 8.120  | .000 |
| 1 PSAK     | 4.636E-006                  | .000       | .002                      | .029   | .977 |
| KAP        | .000                        | .000       | -.086                     | -1.151 | .251 |

a. Dependent Variable: ARES

## F. UJI REGRESI LINIER BERGANDA

**Coefficients<sup>a</sup>**

| Model |      | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------|-----------------------------|------------|---------------------------|--------|------|
|       |      | B                           | Std. Error | Beta                      |        |      |
|       |      | (Constant)                  | .001       | .000                      |        |      |
| 1     | PSAK | -.001                       | .000       | -.139                     | -2.000 | .047 |
|       | KAP  | -.001                       | .000       | -.160                     | -2.310 | .022 |

a. Dependent Variable: MAN LABA

## G. UJI KOEFISIEN DETERMINASI

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .217 <sup>a</sup> | .047     | .038              | .0026176                   | 1.811         |

a. Predictors: (Constant), KAP, PSAK

b. Dependent Variable: MAN LABA

## H. UJI F

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df  | Mean Square | F     | Sig.              |
|-------|------------|----------------|-----|-------------|-------|-------------------|
| 1     | Regression | .000           | 2   | .000        | 4.912 | .008 <sup>b</sup> |
|       | Residual   | .001           | 198 | .000        |       |                   |
|       | Total      | .001           | 200 |             |       |                   |

a. Dependent Variable: MAN LABA

b. Predictors: (Constant), KAP, PSAK

## I. UJI T

**Coefficients<sup>a</sup>**

| Model |      | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------|-----------------------------|------------|---------------------------|--------|------|
|       |      | B                           | Std. Error | Beta                      |        |      |
|       |      | (Constant)                  | .001       | .000                      |        |      |
| 1     | PSAK | -.001                       | .000       | -.139                     | -2.000 | .047 |
|       | KAP  | -.001                       | .000       | -.160                     | -2.310 | .022 |

a. Dependent Variable: MAN LABA

