Tabel 4.2 Deskrptive Statistics variabel-variabel penelitian

Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
CH	177	.00	.70	24.12	.1363	.13501	.018
BP	177	9.03	13.20	1913.88	10.8129	.74147	.550
RA	177	.00	1.00	78.00	.4407	.49788	.248
PR	177	.00	.52	18.22	.1029	.09439	.009
LV	177	.01	5.20	152.72	.8628	.82899	.687
UP	177	10.87	14.98	2192.88	12.3891	.73308	.537
INSM	177	.00	1.00	90.00	.5085	.50135	.251
Valid N (listwise)	177						

Tabel 4.3 Identifikasi Data

Dependent Variable Encoding

Original Value	Internal Value
income smoothing	0
no income smoothing	1

Tabel 4.4 Identifikasi Data

Case Processing Summary

Unweighted Cases[a]		N	Percent
Selected Cases	Included in Analysis	177	100.0
	Missing Cases	0	.0
	Total	177	100.0
Unselected Cases		0	.0
Total		177	100.0

a. If weight is in effect, see classification table for the total number of cases.

Tabel 4.5 Overal Model Fit Step 1

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients						
			Constant	CH	BP	RA	PR	LV	UP
Step 1	1	221.159	-10.718	-2.563	.129	-.441	-.793	-.183	.819
	2	220.633	-12.571	-3.025	.164	-.498	-1.048	-.209	.949
	3	220.631	-12.691	-3.056	.168	-.501	-1.071	-.210	.956
	4	220.631	-12.692	-3.056	.168	-.501	-1.071	-.210	.956

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 245.323

d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Tabel 4.6 Overal Model Fit Step 0

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	245.323	.034
	2	245.323	.034

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 245.323

c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

Tabel 4.7 Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	220.631[a]	.130	.174

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Tabel 4.8 Uji Kelayakan Model

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.358	8	.313

Tabel 4.9 Uji Hipotesis

Variables in the Equation

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1[a]	CH	-3.056	1.487	4.222	1	.040	.047
	BP	.168	.443	.143	1	.705	1.183
	RA	-.501	.425	1.392	1	.238	.606
	PR	-1.071	2.176	.242	1	.623	.343
	LV	-.210	.215	.954	1	.329	.810
	UP	.956	.477	4.020	1	.045	2.602
	Constant	-12.692	3.489	13.236	1	.000	.000

a. Variable(s) entered on step 1: CH, BP, RA, PR, LV, UP.