Statistik Deskriptif

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CASH ETR	57	.046	.458	.28300	.086554
PDKI	57	.286	.667	.38547	.096761
INST	57	25.28	93.06	59.1932	17.30847
MOWN	57	.02	23.08	6.9342	7.32039
ROA	57	.001	.149	.05346	.043449
DER	57	.190	2.384	.90825	.578593
SIZE	57	11.744	17.967	14.41382	1.553460
Valid N (listwise)	57				

Frequencies

KA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP Non Big Four	33	57.9	57.9	57.9
	KAP Big Four	24	42.1	42.1	100.0
	Total	57	100.0	100.0	

Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		57
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.06367037
Most Extreme Differences	Absolute	.082
	Positive	.046
	Negative	-.082
Kolmogorov-Smirnov Z		.618
Asymp. Sig. (2-tailed)		.840

a. Test distribution is Normal.

b. Calculated from data.

Uji Autokorelasi dan Multikolinearitas

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	SIZE, ROA, PDKI, INST, DER, KA, MOWN[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: CASH ETR

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.677[a]	.459	.382	.068066	1.821

a. Predictors: (Constant), SIZE, ROA, PDKI, INST, DER, KA, MOWN

b. Dependent Variable: CASH ETR

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.193	7	.028	5.936	.000[a]
	Residual	.227	49	.005		
	Total	.420	56			

a. Predictors: (Constant), SIZE, ROA, PDKI, INST, DER, KA, MOWN

b. Dependent Variable: CASH ETR

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.031	.161		-.194	.847		
	PDKI	.014	.109	.016	.131	.896	.741	1.349
	KA	.040	.025	.231	1.582	.120	.518	1.930
	INST	-.001	.001	-.195	-1.406	.166	.574	1.743
	MOWN	.004	.002	.374	2.396	.020	.452	2.210
	ROA	-.430	.239	-.216	-1.795	.079	.765	1.307
	DER	.047	.020	.314	2.335	.024	.609	1.642
	SIZE	.021	.010	.372	2.042	.047	.332	3.013

a. Dependent Variable: CASH ETR

Uji Hetoroskedastisitas

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	SIZE, ROA, PDKI, INST, DER, KA, MOWN[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: abse

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.271[a]	.073	-.059	.03621

a. Predictors: (Constant), SIZE, ROA, PDKI, INST, DER, KA, MOWN

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.005	7	.001	.553	.790[a]
	Residual	.064	49	.001		
	Total	.069	56			

a. Predictors: (Constant), SIZE, ROA, PDKI, INST, DER, KA, MOWN

b. Dependent Variable: abse

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.171	.086		2.001	.051
	PDKI	-.084	.058	-.230	-1.439	.157
	KA	.018	.013	.255	1.332	.189
	INST	.000	.000	-.177	-.973	.335
	MOWN	-.001	.001	-.114	-.556	.581
	ROA	-.109	.127	-.135	-.859	.395
	DER	.005	.011	.076	.430	.669
	SIZE	-.005	.005	-.206	-.864	.392

a. Dependent Variable: abse

Uji Regresi

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	SIZE, ROA, PDKI, INST, DER, KA, MOWN[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: CASH ETR

Model Summary

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	SIZE	.021	.010	.372	2.042	.047

a. Dependent Variable: CASH ETR