

## 1. Statistik Deskriptif

### Descriptives

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DPR	185	,02	1,71	,4053	,31183
IOS	185	,00002	1,68	,4125	,36825
DER	185	,02	2,46	,4571	,51813
ROA	185	,001	1,31	,1285	,13097
Sz	185	,03	6,89	2,7889	2,07171
Cr	185	,11	9,34	2,3236	1,49655
Valid N (listwise)	185				

## 2. Hasil Uji Normalitas

### NPar Tests

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardiz ed Residual	Unstandardiz ed Residual
N		185	185
Normal Parameters <sup>a,b</sup>	Mean	-,0108108	-,0108108
	Std. Deviation	,26393223	,25922513
Most Extreme Diff erences	Absolute	,080	,095
	Positive	,080	,095
	Negative	-,068	-,068
Kolmogorov -Smirnov Z		1,090	1,290
Asy mp. Sig. (2-tailed)		,186	,072

a. Test distribution is Normal.

b. Calculated f rom data.

### 3. Hasil Uji Heteroskedastisitas

#### Regression

##### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Sz, DER, <sup>a</sup> IOS, ROA	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS\_RES1

##### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,094 <sup>a</sup>	,009	-,013	,74726869

a. Predictors: (Constant), Sz, DER, IOS, ROA

##### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,896	4	,224	,401	,808 <sup>a</sup>
	Residual	100,514	180	,558		
	Total	101,410	184			

a. Predictors: (Constant), Sz, DER, IOS, ROA

b. Dependent Variable: ABS\_RES1

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,171	,148		1,150	,252
	IOS	-,009	,155	-,005	-,059	,953
	DER	,006	,110	,004	,054	,957
	ROA	,537	,436	,095	1,232	,219
	Sz	,005	,027	,014	,189	,850

a. Dependent Variable: ABS\_RES1

## Regression

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Sz*Cr, DER*Cr, ROA*Cr, IOS*Cr	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS\_RES2

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,056 <sup>a</sup>	,003	-,019	,82628655

a. Predictors: (Constant), Sz\*Cr, DER\*Cr, ROA\*Cr, IOS\*Cr

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,390	4	,097	,143	,966 <sup>a</sup>
	Residual	122,895	180	,683		
	Total	123,285	184			

a. Predictors: (Constant), Sz\*Cr, DER\*Cr, ROA\*Cr, IOS\*Cr

b. Dependent Variable: ABS\_RES2

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,293	,159		1,839	,068
	IOS*Cr	-,030	,055	-,042	-,547	,585
	DER*Cr	-,063	,183	-,027	-,341	,733
	ROA*Cr	,244	,708	,027	,345	,731
	Sz*Cr	-,009	,044	-,015	-,202	,840

a. Dependent Variable: ABS\_RES2

#### 4. Hasil Regresi Linier Berganda

##### Regression

###### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Sz, DER, <sup>a</sup> IOS, ROA	.	Enter

a. All requested variables entered.

b. Dependent Variable: DPR

###### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,373 <sup>a</sup>	,139	,120	,29256	1,946

a. Predictors: (Constant), Sz, DER, IOS, ROA

b. Dependent Variable: DPR

###### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,485	4	,621	7,258	,000 <sup>a</sup>
	Residual	15,407	180	,086		
	Total	17,892	184			

a. Predictors: (Constant), Sz, DER, IOS, ROA

b. Dependent Variable: DPR

###### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,287	,058		4,933	,000		
	IOS	-,027	,061	-,032	-,441	,660	,932	1,073
	DER	-,090	,043	-,149	-2,080	,039	,932	1,073
	ROA	,666	,171	,280	3,902	,000	,930	1,075
	Sz	,023	,011	,150	2,109	,036	,946	1,057

a. Dependent Variable: DPR

### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,1513	1,1672	,4053	,11621	185
Std. Predicted Value	-2,186	6,556	,000	1,000	185
Standard Error of Predicted Value	,024	,202	,044	,019	185
Adjusted Predicted Value	,1458	2,0310	,4090	,15605	185
Residual	-,94722	1,15747	,00000	,28937	185
Std. Residual	-3,238	3,956	,000	,989	185
Stud. Residual	-4,477	4,008	-,005	1,030	185
Deleted Residual	-1,81098	1,18792	-,00365	,31934	185
Stud. Deleted Residual	-4,736	4,188	-,002	1,049	185
Mahal. Distance	,227	86,765	3,978	7,034	185
Cook's Distance	,000	3,655	,026	,269	185
Centered Leverage Value	,001	,472	,022	,038	185

a. Dependent Variable: DPR

### Regression

#### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Sz*Cr, DER*Cr, ROA*Cr, IOS*Cr	.	Enter

a. All requested variables entered.

b. Dependent Variable: DPR

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,404 <sup>a</sup>	,163	,144	,28843	1,885

a. Predictors: (Constant), Sz\*Cr, DER\*Cr, ROA\*Cr, IOS\*Cr

b. Dependent Variable: DPR

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,917	4	,729	8,766	,000 <sup>a</sup>
	Residual	14,975	180	,083		
	Total	17,892	184			

a. Predictors: (Constant), Sz\*Cr, DER\*Cr, ROA\*Cr, IOS\*Cr

b. Dependent Variable: DPR

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,365	,056		6,555	,000		
	IOS*Cr	,044	,019	,165	2,322	,021	,918	1,089
	DER*Cr	,168	,064	,190	2,622	,009	,888	1,126
	ROA*Cr	,951	,247	,272	3,847	,000	,933	1,072
	Sz*Cr	,026	,015	,115	1,662	,098	,967	1,035

a. Dependent Variable: DPR

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0727	1,1782	,4053	,12591	185
Std. Predicted Value	-2,641	6,139	,000	1,000	185
Standard Error of Predicted Value	,022	,196	,043	,020	185
Adjusted Predicted Value	,0736	2,0067	,4086	,16183	185
Residual	-,95824	1,18503	,00000	,28528	185
Std. Residual	-3,322	4,108	,000	,989	185
Stud. Residual	-4,536	4,165	-,005	1,028	185
Deleted Residual	-1,78670	1,21810	-,00332	,31340	185
Stud. Deleted Residual	-4,807	4,370	-,002	1,049	185
Mahal. Distance	,090	84,323	3,978	7,702	185
Cook's Distance	,000	3,558	,025	,262	185
Centered Leverage Value	,000	,458	,022	,042	185

a. Dependent Variable: DPR

## Skripsi Husnul

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