

# LAMPIRAN

**Lampiran 1 Daftar Perusahaan Sampel**

<b>No</b>	<b>Kode</b>	<b>Perusahaan Pengakuisisi</b>	<b>Perusahaan Target</b>	<b>Tanggal Akuisisi</b>
1	AALI	PT Astra Agro Lestari Tbk	PT Palma Plantasindo	24 Juli 2014
2	AISA	PT Tiga Pilar Sejahtera Food Tbk	PT Golden Plantation Tbk	22 Mei 2014
3	APLN	PT Agung Podomoro Land Tbk	PT Tritunggal Lestari Makmur	14 Maret 2013
4	APLN	PT Agung Podomoro Land Tbk	PT Dimas Pratama Indah	25 Maret 2013
5	APLN	PT Agung Podomoro Land Tbk	PT Simprug Mahkota Indah	30 Agustus 2013
6	APLN	PT Agung Podomoro Land Tbk	PT Sinar Menara Deli	16 Desember 2013
7	APLN	PT Agung Podomoro Land Tbk	PT Wahana Sentra Sejati	25 Maret 2014
8	APLN	PT Agung Podomoro Land Tbk	PT Graha Cipta Kharisma	20 Nopember 2014
9	AUTO	PT Astra Otoparts Tbk	PT Pakoakuina	16 Mei 2013
10	BBCA	PT Bank Central Asia Tbk	PT Central Santosa Finance	24 Februari 2014
11	BCAP	PT MNC Kapital Indonesia Tbk	PT Bank ICB Bumiputera Tbk	05 September 2014
12	BIPI	PT Benakat Integra Tbk	PT Astrindo Mahakarya Indonesia	16 Oktober 2013
13	BMRI	PT Bank Mandiri (Persero) Tbk	PT Asuransi Jiwa Inhealth Indonesia	03 Juni 2014
14	BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	PT Bank Sahabat Purba Danarta	25 Februari 2014
15	BYAN	PT Bayan Resources Tbk	PT Apira Utama	31 Juli 2013
16	BYAN	PT Bayan Resources Tbk	PT Bara Sejati	31 Juli 2013
17	BYAN	PT Bayan Resources Tbk	PT Cahaya Alam	31 Juli 2013

18	EXCL	PT XL Axiata Tbk	PT AXIS Telekom Indonesia	04 April 2014
19	GOLL	PT Golden Plantation Tbk	PT Bailangu Capital Investment	10 April 2015
20	GWSA	PT Greenwood Sejahtera Tbk	PT Trisakti Makmur Persada	20 Juni 2014
21	HRUM	PT Harum Energy Tbk	PT Karya Usaha Pertiwi	02 Juli 2013
22	INDS	PT Indospring Tbk	PT Sinar Indra Nusa Jaya	30 September 2013
23	KBLV	PT First Media Tbk	PT Mitra Mandiri Mantap	03 Februari 2015
24	KPIG	PT MNC Land Tbk	PT Bali Nirwana Resort	17 September 2013
25	MDLN	PT Modernland Realty Tbk	PT Mitra Sindo Sukses	20 Februari 2014
26	MDLN	PT Modernland Realty Tbk	PT Mitra Sindo Makmur	20 Februari 2014
27	MYRX	PT Hanson Internasional Tbk,	PT Mandiri Mega Jaya	10 Juni 2014
28	NRCA	PT Nusa Raya Cipta Tbk.	PT Bhaskara Utama Jaya	13 Desember 2013
29	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	PT Berlico Mulia	30 September 2014
30	SILO	PT Siloam International Hospitals Tbk.	PT Rashalsiar Cakra Medika	19 Agustus 2014
31	SIMP	PT Salim Ivomas Pratama Tbk	PT Mentari Pertiwi Makmur	10 Juni 2013
32	SMCB	PT Holcim Indonesia Tbk	Lafarge S.A	13 Oktober 2014
33	SMCB	PT Holcim Indonesia Tbk	Lafarge S.A	26 Agustus 2015
34	SRTG	PT Saratoga Investama Sedaya Tbk	PT Gilang Agung Persada	30 September 2014
35	SRTG	PT Saratoga Investama Sedaya Tbk	PT Trimitra Karya Jaya	13 Nopember 2014

36	TELE	PT Tiphone Mobile Indonesia Tbk	PT Mitra Telekomunikasi Selular	10 September 2013
37	TELE	PT Tiphone Mobile Indonesia Tbk	PT Poin Multi Media Nusantara	08 Nopember 2013
38	TELE	PT Tiphone Mobile Indonesia Tbk	PT Simpatindo Multimedia	03 Maret 2015
39	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk	PT Oki Pulp & Paper Mills	10 September 2013
40	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	PT Patrakom	18 Desember 2013

## Lampiran 2 Prosedur Pengambilan Sampel

No	Kriteria	2013	2014	2015
1	Perusahaan publik yang terdaftar di Bursa Efek Indonesia (BEI) dan melakukan <i>merger</i> dan akuisisi antara tahun 2013-2015.	21	18	4
2	Diketahui dengan pasti tanggal resmi aktivitas <i>merger</i> dan akuisisi.	(0)	(0)	(0)
3	Merupakan perusahaan pengakuisisi, bukan perusahaan target.	(1)	(0)	(0)
4	Sahamnya diperdagangkan secara aktif di Bursa Efek Indonesia (BEI)	(2)	(0)	(0)
5	Menerbitkan laporan tahunan secara lengkap pada periode tahun dilakukannya <i>merger</i> dan akuisisi.	(0)	(0)	(0)
6	Terdapat informasi yang jelas mengenai metode pembayaran dalam melakukan <i>merger</i> dan akuisisi, baik metode pembayaran dengan kas maupun metode pembayaran dengan saham.	(0)	(0)	(0)
7	Terdapat informasi yang jelas mengenai status perusahaan target dalam melakukan <i>merger</i> dan akuisisi, baik perusahaan publik maupun perusahaan non publik (privat).	(0)	(0)	(0)
	Perusahaan sampel di setiap tahun (model 1,2,3)	18	18	4
	Total perusahaan sampel (model 1,2,3)	40		
	Data outlier	(1)	(2)	(0)
	Perusahaan sampel di setiap tahun (model 4)	(17)	(16)	(4)
	Total perusahaan sampel (model 4)	37		

**Lampiran 3 Data Uji Wilcoxon Signed Rank Test 50 Hari Sebelum dan 50 Hari Sesudah Pengumuman Merger dan Akuisisi**

Sebelum		Sesudah	
-1	-0,042882	1	-0,044885
-2	-0,045679	2	-0,045377
-3	-0,049111	3	-0,048781
-4	-0,043663	4	-0,043410
-5	-0,038036	5	-0,048662
-6	-0,044951	6	-0,039128
-7	-0,039142	7	-0,024286
-8	-0,044383	8	-0,042154
-9	-0,042263	9	-0,042485
-10	-0,047739	10	-0,044052
-11	-0,003897	11	-0,049523
-12	-0,046625	12	-0,052801
-13	-0,041916	13	-0,036470
-14	-0,048294	14	-0,048679
-15	-0,046952	15	-0,045917
-16	-0,044989	16	-0,043995
-17	-0,047284	17	-0,046929
-18	-0,049446	18	-0,040667
-19	-0,037564	19	-0,047778
-20	-0,042680	20	-0,045792
-21	-0,053798	21	-0,031805
-22	-0,050899	22	-0,047816
-23	2,226123	23	-0,039135
-24	-0,039383	24	-0,042065
-25	-0,043042	25	-0,043679
-26	-0,044543	26	-0,004462

Sebelum		Sesudah	
-27	-0,050267	27	-0,047311
-28	-0,042832	28	-0,041647
-29	-0,047442	29	-0,050053
-30	-0,045643	30	-0,039645
-31	-0,043490	31	-0,042166
-32	-0,046305	32	-0,044755
-33	-0,045983	33	-0,040357
-34	-0,046185	34	-0,029040
-35	-0,043774	35	-0,044391
-36	-0,049767	36	-0,047221
-37	-0,040802	37	-0,049663
-38	-0,045054	38	-0,044813
-39	-0,049136	39	-0,044887
-40	-0,049598	40	-0,038077
-41	-0,046393	41	-0,045850
-42	-0,048205	42	-0,043566
-43	-0,071512	43	-0,049873
-44	-0,046246	44	-0,046085
-45	-0,047203	45	-0,043123
-46	-0,054609	46	-0,043962
-47	-0,048201	47	-0,045123
-48	-0,045045	48	-0,047416
-49	-0,050030	49	-0,042041
-50	-0,043872	50	-0,047234

**Lampiran 4 Perbandingan Rata-rata *Cumulative Abnormal Return (CAR)* pada Metode Pembayaran (Kas dan Saham)**

<b>Kas</b>	<b><i>CAR</i></b>	<b>Saham</b>	<b><i>CAR</i></b>
1	-0,28649164	1	-130,5872372
2	0,25441041	2	0,22728391
3	0,25441041	3	-0,30379091
4	0,25441041	4	1,56755437
5	0,08654910	5	-0,22756909
6	0,09652210	6	0,42297663
7	0,22029041	7	0,23811767
8	0,03048755	8	0,04535684
9	0,03048755	9	-0,07662201
10	0,00699562	10	0,12322809
11	-0,07710725	11	0,08081433
12	0,65548030	12	0,22313694
13	0,17887832	13	-0,24565468
14	0,31375179	14	0,14505212
	0,14421965		-9,169096643

**Lampiran 5 Perbandingan Rata-rata *Cumulative Abnormal Return (CAR)* pada Status Perusahaan Target (Publik dan Privat)**

<b>Publik</b>	<b><i>CAR</i></b>	<b>Privat</b>	<b><i>CAR</i></b>
1	0,29901228		-130,58723721
2	-0,30379091		-0,28649164
			-0,50180236
			0,08654910
			0,22029041
			-0,07710725
			0,31375179
			0,22728391
			0,00699562
			0,09652210
			1,56755437
			-0,22756909
			0,25441041
			0,25441041
			0,25441041
			0,42297663
			0,31813449
			0,15102026
			1,14903809
			-0,07106278
			0,23811767
			0,04535684
			0,03048755
			0,03048755
			0,65548030
			0,10374580



<b>Publik</b>	<b>CAR</b>	<b>Privat</b>	<b>CAR</b>
			0,17887832
			-0,07662201
			0,12322809
			0,08081433
			0,22313694
			-0,16524898
			-0,24565468
			0,64726385
			-0,04439400
			-0,07320914
			0,14505212
			-0,08802550
	-0,00238931		-3,27944808

**Lampiran 6 Data Uji Regresi Sederhana**

<b>No</b>	<b>Kode</b>	<b>Tanggal Akuisisi</b>	<b>CAR-10,60</b>	<b>Size (dalam Rupiah)</b>
1	AISA	22 Mei 2014	0,29901228	2.500.000.000
2	APLN	14 Maret 2013	-0,28649164	45.900.000.000
3	APLN	25 Maret 2013	-0,50180236	3.000.000.000
4	APLN	30 Agustus 2013	0,08654910	15.000.000.000
5	APLN	16 Desember 2013	0,22029041	107.606.097.000
6	APLN	25 Maret 2014	-0,07710725	166.200.347.000
7	APLN	20 Nopember 2014	0,31375179	850.000.000
8	AUTO	16 Mei 2013	0,22728391	700.000.000.000
9	BBCA	24 Februari 2014	0,00699562	70.110.000.000
10	BCAP	05 September 2014	-0,30379091	729.698.000.000
11	BIPI	16 Oktober 2013	0,09652210	6.354.297.280.000
12	BTPN	25 Februari 2014	-0,22756909	373.333.000.000
13	BYAN	31 Juli 2013	0,25441041	891.186.120.000
14	BYAN	31 Juli 2013	0,25441041	2.683.546.503.000
15	BYAN	31 Juli 2013	0,25441041	715.076.670.000
16	EXCL	04 April 2014	0,42297663	10.079.344.000.000
17	GOLL	10 April 2015	0,31813449	53.750.000.000
18	GWSA	20 Juni 2014	0,15102026	3.410.000.000
19	INDS	30 September 2013	-0,07106278	3.960.000.000
20	KBLV	03 Februari 2015	0,23811767	1.337.400.000.000
21	KPIG	17 September 2013	0,04535684	753.976.500.000
22	MDLN	20 Februari 2014	0,03048755	361.029.000.000
23	MDLN	20 Februari 2014	0,03048755	122.400.000.000
24	MYRX	10 Juni 2014	0,65548030	4.505.856.817.472
25	NRCA	13 Desember 2013	0,10374580	120.000.000.000
26	SIDO	30 September 2014	0,17887832	124.993.000.000
27	SILO	19 Agustus 2014	-0,07662201	104.720.568.876
28	SIMP	10 Juni 2013	0,12322809	330.000.000.000

29	SMCB	13 Oktober 2014	0,08081433	2.139.000.000.000
30	SMCB	26 Agustus 2015	0,22313694	2.139.000.000.000
31	SRTG	30 September 2014	-0,16524898	63.819.600.000
32	SRTG	13 Nopember 2014	-0,24565468	250.000.000.000
33	TELE	10 September 2013	0,64726385	1.499.000.000
34	TELE	08 Nopember 2013	-0,04439400	45.000.000.000
35	TELE	03 Maret 2015	-0,07320914	416.864.000.000
36	TKIM	10 September 2013	0,14505212	4.573.052.000.000
37	TLKM	18 Desember 2013	-0,08802550	45.600.000.000

## Lampiran 7 Uji Normalitas Model Penelitian 1

### Explore

**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Diff	50	100.0%	0	.0%	50	100.0%

**Descriptives**

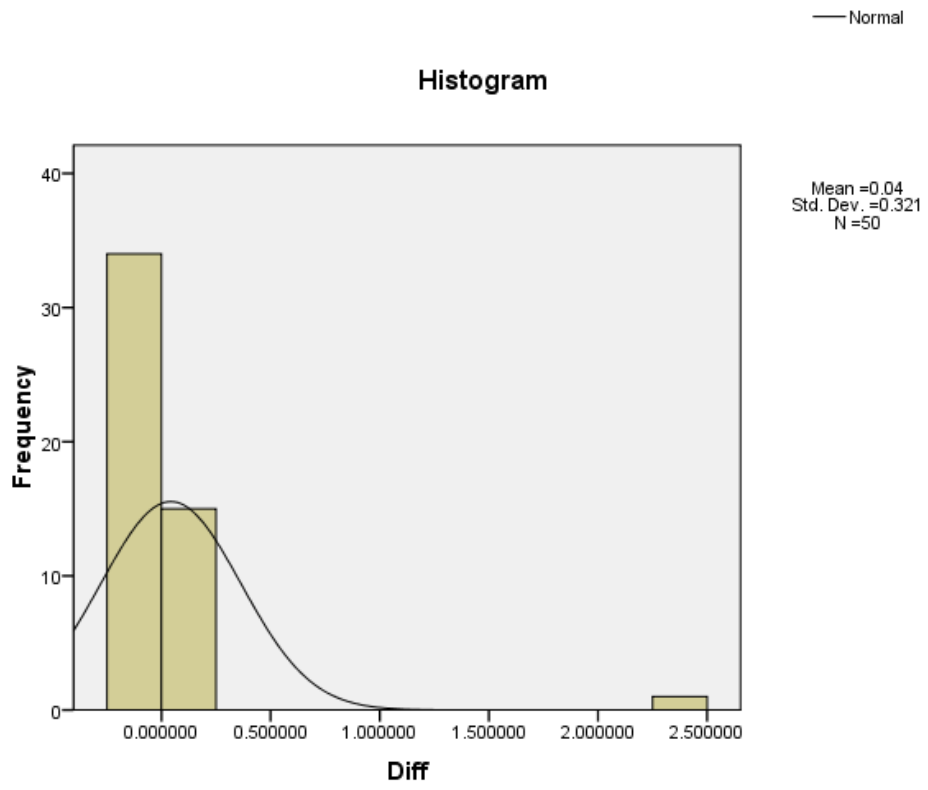
		Statistic	Std. Error
Diff	Mean	.04296800	.045379359
	95% Confidence Interval for Mean		
	Lower Bound	-4.82252360E-2	
	Upper Bound	.13416124	
	5% Trimmed Mean	-2.10896667E-3	
	Median	-1.11000000E-3	
	Variance	.103	
	Std. Deviation	.320880524	
	Minimum	-.040081	
	Maximum	2.265258E0	
	Range	2.305339E0	
	Interquartile Range	.006470	
	Skewness	7.058	.337
	Kurtosis	49.876	.662

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Diff	.500	50	.000	.146	50	.000

a. Lilliefors Significance Correction

Diff



## Lampiran 8 Hasil Uji *Wilcoxon Signed Rank Test*

### NPar Tests

**Descriptive Statistics**

	N	Mean	Std. Deviation	Minimum	Maximum
Sebelum Merger dan Akuisisi	50	-1.26400000E-5	.321344562	-.071512	2.226123
Sesudah Merger dan Akuisisi	50	-4.29806400E-2	.007637027	-.052801	-.004462

### Wilcoxon Signed Ranks Test

**Ranks**

	N	Mean Rank	Sum of Ranks
Sesudah Merger dan Akuisisi - Negative Ranks	16 <sup>a</sup>	26.12	418.00
Sebelum Merger dan Akuisisi Positive Ranks	34 <sup>b</sup>	25.21	857.00
Ties	0 <sup>c</sup>		
Total	50		

a. Sesudah Merger dan Akuisisi < Sebelum Merger dan Akuisisi

b. Sesudah Merger dan Akuisisi > Sebelum Merger dan Akuisisi

c. Sesudah Merger dan Akuisisi = Sebelum Merger dan Akuisisi

**Test Statistics<sup>d</sup>**

	Sesudah Merger dan Akuisisi - Sebelum Merger dan Akuisisi
Z	-2.119 <sup>a</sup>
Asymp. Sig. (2-tailed)	.034

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

## Lampiran 9 Uji Normalitas dan Homogenitas Model Penelitian 2

**Case Processing Summary**

Metode Pembayaran	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
CAR Saham	14	100.0%	0	.0%	14	100.0%
Kas	14	100.0%	0	.0%	14	100.0%

**Descriptives**

Metode Pembayaran			Statistic	Std. Error	
CAR	Saham	Mean	-9.16909664E0	9.340642390E0	
		95% Confidence Interval for Mean	Lower Bound	-2.93483277E1	
			Upper Bound	1.10101344E1	
		5% Trimmed Mean	-3.02012500E0		
		Median	.10202121		
		Variance	1.221E3		
		Std. Deviation	3.494948360E1		
		Minimum	-1.305872E2		
		Maximum	1.567554E0		
		Range	1.321548E2		
		Interquartile Range	.462083		
		Skewness	-3.741	.597	
		Kurtosis	13.994	1.154	
	Kas	Mean	.14421965	.058287925	
		95% Confidence Interval for Mean	Lower Bound	.01829624	
			Upper Bound	.27014306	
		5% Trimmed Mean	.13974468		
		Median	.13770021		
		Variance	.048		
		Std. Deviation	.218093447		
		Minimum	-.286492		
		Maximum	.655480		
		Range	.941972		
		Interquartile Range	.229796		

Skewness	.402	.597
Kurtosis	1.955	1.154

#### Tests of Normality

Metode Pembayaran	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
CAR Saham	.529	14	.000	.307	14	.000
Kas	.164	14	.200 <sup>*</sup>	.946	14	.507

a. Lilliefors Significance Correction

\*. This is a lower bound of the true significance.

#### Test of Homogeneity of Variance

	Levene Statistic	df1	df2	Sig.
CAR Based on Mean	4.607	1	26	.041
Based on Median	1.025	1	26	.321
Based on Median and with adjusted df	1.025	1	13.000	.330
Based on trimmed mean	1.798	1	26	.192



## Lampiran 10 Hasil Uji *Mann Whitney* Model Penelitian 2

### NPar Tests

#### Mann-Whitney Test

	Metode Pembayaran	N	Mean Rank	Sum of Ranks
CAR	Saham	14	13.36	187.00
	Kas	14	15.64	219.00
	Total	28		

	Cumulative Abnormal Return
Mann-Whitney U	82.000
Wilcoxon W	187.000
Z	-.736
Asymp. Sig. (2-tailed)	.462
Exact Sig. [2*(1-tailed Sig.)]	.482 <sup>a</sup>

a. Not corrected for ties.

b. Grouping Variable: Metode Pembayaran

### Lampiran 11 Uji Normalitas dan Homogenitas Model Penelitian 3

**Case Processing Summary**

Status Perusahaan Target	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
CAR Privat	38	100.0%	0	.0%	38	100.0%
CAR Publik	2	100.0%	0	.0%	2	100.0%

**Descriptives**

Status Perusahaan Target			Statistic	Std. Error	
CAR	Privat	Mean	-3.27944809E0	3.441275772E0	
		95% Confidence Interval for Mean	Lower Bound	-1.02521351E1	
			Upper Bound	3.69323895E0	
		5% Trimmed Mean	.11164162		
		Median	1.00133950E-1		
		Variance	450.010		
		Std. Deviation	2.121344856E1		
		Minimum	-1.305872E2		
		Maximum	1.567554E0		
		Range	1.321548E2		
		Interquartile Range	.328473		
		Skewness	-6.161	.383	
		Kurtosis	37.975	.750	
		Publik	Publik	Mean	-2.38931500E-3
95% Confidence Interval for Mean	Lower Bound			-3.83205969E0	
	Upper Bound			3.82728106E0	
5% Trimmed Mean	.				
Median	-2.38931500E-3				
Variance	.182				
Std. Deviation	.426246223				
Minimum	-.303791				
Maximum	.299012				
Range	.602803				

Interquartile Range	.
Skewness	.
Kurtosis	.

**Tests of Normality**

Status Perusahaan Target	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
CAR Privat	.526	38	.000	.164	38	.000
Publik	.260	2	.			

a. Lilliefors Significance Correction

**Test of Homogeneity of Variance**

	Levene Statistic	df1	df2	Sig.
CAR Based on Mean	.198	1	38	.659
Based on Median	.049	1	38	.825
Based on Median and with adjusted df	.049	1	37.000	.825
Based on trimmed mean	.049	1	38	.825

## Lampiran 12 Uji *Mann Whitney* Model Penilaian 3

### NPar Tests

#### Mann-Whitney Test

Ranks				
	Status Perusahaan Target	N	Mean Rank	Sum of Ranks
CAR	Privat	38	20.63	784.00
	Publik	2	18.00	36.00
	Total	40		

Test Statistics <sup>b</sup>	
	Cumulative Abnormal Return
Mann-Whitney U	33.000
Wilcoxon W	36.000
Z	-.310
Asymp. Sig. (2-tailed)	.756
Exact Sig. [2*(1-tailed Sig.)]	.785 <sup>a</sup>

a. Not corrected for ties.

b. Grouping Variable: Status Perusahaan Target

## Lampiran 13 Uji Asumsi Klasik dan Regresi Sederhana

### Regression

#### Descriptive Statistics

	Mean	Std. Deviation	N
Cumulative Abnormal Return	.08775240	.244901288	37
Ukuran Perusahaan	1092783202793.19	2113231837627.543	37

#### Correlations

		Cumulative Abnormal Return	Ukuran Perusahaan
Pearson Correlation	Cumulative Abnormal Return	1.000	.369
	Ukuran Perusahaan	.369	1.000
Sig. (1-tailed)	Cumulative Abnormal Return	.	.012
	Ukuran Perusahaan	.012	.
N	Cumulative Abnormal Return	37	37
	Ukuran Perusahaan	37	37

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

Model	Variables Entered	Variables Removed	Method
1	Ukuran Perusahaan <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Cumulative Abnormal Return

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.369 <sup>a</sup>	.136	.112	.230803979	1.938

a. Predictors: (Constant), Ukuran Perusahaan

b. Dependent Variable: Cumulative Abnormal Return

**ANOVA<sup>p</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.295	1	.295	5.532	.024 <sup>a</sup>
	Residual	1.864	35	.053		
	Total	2.159	36			

a. Predictors: (Constant), Ukuran Perusahaan

b. Dependent Variable: Cumulative Abnormal Return

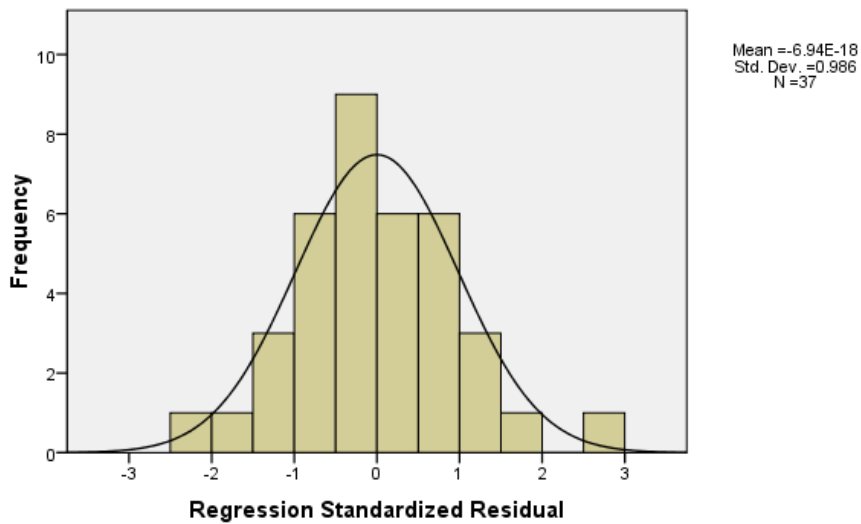
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.041	.043		.956	.346	
	Ukuran Perusahaan	4.281E-14	.000	.369	2.352	.024	1.000 1.000

a. Dependent Variable: Cumulative Abnormal Return

**Histogram**

**Dependent Variable: Cumulative Abnormal Return**



**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	37	100.0%	0	.0%	37	100.0%

**Descriptives**

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.03741323
	95% Confidence Interval for Mean	Lower Bound	-7.5877547E-2	
		Upper Bound	.0758775	
	5% Trimmed Mean		-3.0660337E-3	
	Median		-2.5935508E-2	
	Variance		.052	
	Std. Deviation		.22757579	
	Minimum		-.54290	
	Maximum		.60623	
	Range		1.14913	
	Interquartile Range		.27619	
	Skewness		.140	.388
	Kurtosis		.715	.759

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.092	37	.200 <sup>*</sup>	.988	37	.950

a. Lilliefors Significance Correction

\*. This is a lower bound of the true significance.

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.184	.026		6.981	.000		
Ukuran Perusahaan	-6.767E-15	.000	-.102	-.605	.549	1.000	1.000

a. Dependent Variable: Abs\_RES