**LAMPIRAN II**

**Hasil Uji Statistik Deskriptif**

**Descriptive Statistics**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Dacc | 96 | -758,25 | 1023,60 | 25,3646 | 155,71309 |
| Ifrs | 96 | ,00 | 1,00 | ,7500 | ,43529 |
| Inv | 96 | ,25 | 1,00 | ,4831 | ,15268 |
| Valid N (listwise) | 96 |  |  |  |  |

**LAMPIRAN III**

**UJI ASUMSI KLASIK**

**Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

|  |  |  |
| --- | --- | --- |
|  | | Unstandardized Residual |
| N | | 96 |
| Normal Parameters(a,b) | Mean | ,0000000 |
| Std. Deviation | 1,88607044 |
| Most Extreme Differences | Absolute | ,094 |
| Positive | ,064 |
| Negative | -,094 |
| Kolmogorov-Smirnov Z | | ,925 |
| Asymp. Sig. (2-tailed) | | ,359 |

a Test distribution is Normal.

b Calculated from data.

**Uji Multikolinieritas**

**Coefficients(a)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model |  | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta |  |  | Tolerance | VIF |
| 1 | (Constant) | 2,271 | ,722 |  | 3,145 | ,002 |  |  |
| LN\_ABS\_INV | -,512 | ,712 | -,075 | -,719 | ,474 | ,968 | 1,033 |
| Ifrs | -,660 | ,457 | -,150 | -1,445 | ,152 | ,968 | 1,033 |

a Dependent Variable: LN\_ABS\_DACC

**Uji Autokorelasi**

**Model Summary(b)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,179(a) | ,032 | ,011 | 1,90624 | 1,330 |

a Predictors: (Constant), ifrs, LN\_ABS\_INV

b Dependent Variable: LN\_ABS\_DACC

**Heteroskedastisitas**

**Coefficients(a)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model |  | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF | B | Std. Error |
| 1 | (Constant) | 1,511 | ,491 |  | 3,075 | ,003 |  |  |
| LN\_ABS\_INV | ,052 | ,484 | ,011 | ,107 | ,915 | ,968 | 1,033 |
| ifrs | -,130 | ,311 | -,044 | -,419 | ,676 | ,968 | 1,033 |

a Dependent Variable: abs\_res

**LAMPIRAN IV**

**Hasil Pengujian Hipotesis**

| **Coefficientsa** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.386 | 1.254 |  | 1.105 | .272 |
| ifrs | .496 | 1.414 | .113 | .351 | .727 |
| ln\_abs\_inv | -1.548 | 1.396 | -.225 | -1.109 | .270 |
| ifrsinv | 1.402 | 1.623 | .292 | .864 | .390 |
| a. Dependent Variable: ln\_abs\_dacc | | | |  |  |  |

| **Model Summary** | | | | |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .199a | .040 | .008 | 1.90886 |
| a. Predictors: (Constant), ifrsinv, ln\_abs\_inv, ifrs | | | | |

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 13.881 | 3 | 4.627 | 1.270 | .289a |
| Residual | 335.225 | 92 | 3.644 |  |  |
| Total | 349.106 | 95 |  |  |  |
| a. Predictors: (Constant), ifrsinv, ln\_abs\_inv, ifrs | | | | |  |  |
| b. Dependent Variable: ln\_abs\_dacc | | | |  |  |  |

**LAMPIRAN I**

**Daftar Nama Perusahaan**

|  |  |  |
| --- | --- | --- |
| **No** | **Kode** | **Nama Perusahaan** |
| **1** | **PGAS** | Perusahaan Gas Negara Tbk |
| **2** | **AIMS** | Akbar Indo Makmur Stimec Tbk |
| **3** | **RALS** | Ramayana Lestari Sentosa Tbk |
| **4** | **TGKA** | Tigaraksa Satria Tbk |
| **5** | **ARTA** | Arthavest Tbk |
| **6** | **RELI** | Reliance Security Tbk |
| **7** | **CTRS** | Ciputra Surya Tbk |
| **8** | **DART** | Duta Anggada Reality Tbk |
| **9** | **DUTI** | Duta Pertiwi Tbk |
| **10** | **LPKR** | Lippo Karawaci Tbk |
| **11** | **RUIS** | Radiant Utama Tbk |
| **12** | **SCM** | Surya Citra Media Tbk |