**LAMPIRAN**

# Lampiran

# Descriptives

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| IC | 129 | 3.7160 | 198.9087 | 32.300253 | 24.9286122 |
| ROA | 129 | .0039 | .4742 | .101718 | .0871313 |
| EPS | 129 | 1.24 | 37717.51 | 787.7230 | 3493.39753 |
| ROE | 129 | .0054 | 1.4230 | .190652 | .1992282 |
| M/B | 129 | .12 | 62.03 | 3.8177 | 7.71311 |
| Valid N (listwise) | 129 | | | | |

# Regression IC terhadap ROA

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | IC[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: ROA

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .304[a] | .093 | .085 | .0833240 |

a. Predictors: (Constant), IC

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .090 | 1 | .090 | 12.965 | .000[a] |
| | Residual | .882 | 127 | .007 | | |
| | Total | .972 | 128 | | | |

a. Predictors: (Constant), IC

b. Dependent Variable: ROA

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | .067 | .012 | | 5.596 | .000 |
| | IC | .001 | .000 | .304 | 3.601 | .000 |

a. Dependent Variable: ROA

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 129 |
| Normal Parameters[a,b] | Mean | -.0149193 |
| | Std. Deviation | .05070688 |
| Most Extreme Differences | Absolute | .073 |
| | Positive | .073 |
| | Negative | -.039 |
| Kolmogorov-Smirnov Z | | .828 |
| Asymp. Sig. (2-tailed) | | .500 |

a. Test distribution is Normal.

b. Calculated from data.

**Runs Test**

| | Unstandardized Residual |
|---|---|
| Test Value[a] | -.01757 |
| Cases < Test Value | 64 |
| Cases >= Test Value | 65 |
| Total Cases | 129 |
| Number of Runs | 71 |
| Z | .973 |
| Asymp. Sig. (2-tailed) | .331 |

a. Median

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | .041 | .008 | | 5.299 | .000 |
| | IC | .000 | .000 | .160 | 1.826 | .070 |

a. Dependent Variable: abs_res1

# Regression IC terhadap EPS

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | IC[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: LN_EPS

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .248[a] | .061 | .054 | 1.80551 |

a. Predictors: (Constant), IC

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 27.032 | 1 | 27.032 | 8.292 | .005[a] |
| | Residual | 414.004 | 127 | 3.260 | | |
| | Total | 441.037 | 128 | | | |

a. Predictors: (Constant), IC

b. Dependent Variable: LN_EPS

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 4.280 | .261 | | 16.412 | .000 |
| | IC | .018 | .006 | .248 | 2.880 | .005 |

a. Dependent Variable: LN_EPS

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 129 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 1.79844604 |
| Most Extreme Differences | Absolute | .073 |
| | Positive | .073 |
| | Negative | -.056 |
| Kolmogorov-Smirnov Z | | .826 |
| Asymp. Sig. (2-tailed) | | .503 |

a. Test distribution is Normal.

b. Calculated from data.

**Runs Test**

| | Unstandardized Residual |
|---|---|
| Test Value[a] | -.19016 |
| Cases < Test Value | 64 |
| Cases >= Test Value | 65 |
| Total Cases | 129 |
| Number of Runs | 72 |
| Z | 1.150 |
| Asymp. Sig. (2-tailed) | .250 |

a. Median

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 1.369 | .159 | | 8.617 | .000 |
| | IC | .002 | .004 | .036 | .405 | .686 |

a. Dependent Variable: Abs_res2

# Regression IC terhadap ROE

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | IC[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: ROE

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .438[a] | .192 | .185 | .1798036 |

a. Predictors: (Constant), IC

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .975 | 1 | .975 | 30.150 | .000[a] |
| | Residual | 4.106 | 127 | .032 | | |
| | Total | 5.081 | 128 | | | |

a. Predictors: (Constant), IC

b. Dependent Variable: ROE

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | .078 | .026 | | 2.987 | .003 |
| | IC | .004 | .001 | .438 | 5.491 | .000 |

a. Dependent Variable: ROE

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 129 |
| Normal Parameters[a,b] | Mean | -.0308137 |
| | Std. Deviation | .09980428 |
| Most Extreme Differences | Absolute | .090 |
| | Positive | .090 |
| | Negative | -.047 |
| Kolmogorov-Smirnov Z | | 1.022 |
| Asymp. Sig. (2-tailed) | | .247 |

a. Test distribution is Normal.

b. Calculated from data.

**Runs Test**

| | Unstandardized Residual |
|---|---|
| Test Value[a] | -.03157 |
| Cases < Test Value | 64 |
| Cases >= Test Value | 65 |
| Total Cases | 129 |
| Number of Runs | 65 |
| Z | -.088 |
| Asymp. Sig. (2-tailed) | .930 |

a. Median

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | .070 | .016 | | 4.367 | .000 |
| | IC | .001 | .000 | .159 | 1.818 | .071 |

a. Dependent Variable: Abs_res3

# Regression IC terhadap M/B

**Variables Entered/Removed[b]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | IC[a] | . | Enter |

a. All requested variables entered.

b. Dependent Variable: M/B

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .336[a] | .113 | .105 | 1.73903 |

a. Predictors: (Constant), IC

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 45.326 | 1 | 45.326 | 14.988 | .000[a] |
| | Residual | 356.857 | 118 | 3.024 | | |
| | Total | 402.182 | 119 | | | |

a. Predictors: (Constant), IC

b. Dependent Variable: M/B

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 1.370 | .255 | | 5.369 | .000 |
| | IC | .024 | .006 | .336 | 3.871 | .000 |

a. Dependent Variable: M/B

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual | Unstandardized Residual |
|---|---|---|---|
| N | | 129 | 120 |
| Normal Parameters[a,b] | Mean | .0000000 | .0000000 |
| | Std. Deviation | 7.69995072 | 1.73170295 |
| Most Extreme Differences | Absolute | .306 | .096 |
| | Positive | .306 | .096 |
| | Negative | -.284 | -.089 |
| Kolmogorov-Smirnov Z | | 3.476 | 1.055 |
| Asymp. Sig. (2-tailed) | | .000 | .216 |

a. Test distribution is Normal.

b. Calculated from data.

**Runs Test**

| | Unstandardized Residual |
|---|---|
| Test Value[a] | -.31597 |
| Cases < Test Value | 60 |
| Cases >= Test Value | 60 |
| Total Cases | 120 |
| Number of Runs | 61 |
| Z | .345 |
| Asymp. Sig. (2-tailed) | .781 |

a. Median

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 3.110 | .985 | | 3.157 | .002 |
| | IC | .015 | .024 | .055 | .618 | .538 |

a. Dependent Variable: Abs_res4