

TABULASI DATA

NO	KODE	DACC	ROA	FS	LEV	IM	NOI	COA	COD	CEO PICT
TAHUN 2012										
1	AKRA	0,4556	0,0525	0,4003	1,2926	0,3333	0,3560	0	0	6
2	ASRI	0,4307	0,1111	0,8221	1,1557	0,4000	0,0009	0	1	1
3	BBCA	0,0642	0,0265	0,1599	8,0701	0,6000	0,3189	1	0	11
4	BBNI	-0,1031	0,0211	0,1145	6,9026	0,5714	18,5471	1	0	10
5	BBRI	-0,0393	0,0339	0,1733	8,4319	0,6250	1,4110	0	0	11
6	BBTN	-0,1432	0,0122	0,2539	11,1723	0,5000	12,7437	0	1	8
7	BDMN	-0,0603	0,0264	0,0949	4,4220	0,4444	2,7146	1	0	3
8	BHIT	0,2973	0,0725	0,4439	0,4791	0,4000	0,1851	0	0	9
9	BJBR	-0,0335	0,0168	0,3011	10,2790	0,6667	10,2063	0	0	9
10	BKSL	0,0646	0,0359	0,1633	0,2778	0,4444	1,0067	0	0	7
11	BMRI	0,0305	0,0252	0,1517	7,2043	0,5714	0,1117	0	0	11
12	BSDE	0,0069	0,0883	0,3104	0,5486	0,3750	-0,0087	0	0	1
13	EXCL	1,2421	0,0780	0,1375	1,2765	0,3333	-0,0530	0	0	4
14	ELTY	0,3733	-0,0723	-0,1396	0,6625	0,3333	-0,1678	0	0	5
15	INTA	0,1359	0,0029	0,1421	7,5278	0,3333	-0,2480	0	0	5
16	JSMR	0,1638	0,0620	0,1835	1,5290	0,3333	-0,0092	0	0	1
17	KIJA	0,4703	0,0537	0,2645	0,7804	0,3333	0,1314	0	0	6
18	LPKR	0,2262	0,0532	0,3620	1,1682	0,7143	0,0149	0	0	9
19	MNCN	0,1333	0,1967	0,0185	0,2280	0,4000	0,1043	0	0	5
20	TLKM	0,8976	0,1649	0,0807	0,6628	0,3333	0,0022	0	1	9
TAHUN 2013										
1	AKRA	0,4319	0,0428	0,2414	1,8001	0,3333	1,6555	0	0	6
2	ASRI	0,3118	0,0617	0,3181	1,3133	0,4000	0,0594	0	0	1
3	BBCA	-0,0143	0,0287	0,1203	7,5160	0,6000	0,1376	0	0	11
4	BBNI	-0,1642	0,0234	0,1601	6,6575	0,5714	13,3264	0	0	10
5	BBRI	-0,0107	0,0341	0,1358	7,4976	0,6250	0,2813	0	1	11
6	BBTN	-0,1712	0,0119	0,1738	9,8717	0,5000	9,0437	0	0	8
7	BDMN	-0,0623	0,0226	0,1826	4,8390	0,3333	9,8658	0	0	3
8	BHIT	0,3045	0,0124	0,1649	0,8875	0,3333	0,0660	0	0	9
9	BMRI	0,0539	0,0257	0,1534	6,7776	0,5714	0,0301	0	1	11
10	BKSL	0,1507	0,0567	0,7331	0,5503	0,2222	0,3893	0	0	7
11	BSDE	0,0042	0,1287	0,3471	0,5911	0,3750	0,0118	0	1	1
12	EXCL	1,1203	0,0657	-0,5566	1,3068	0,3333	0,4336	0	0	4
13	JSMR	0,1022	0,0441	0,1335	1,6103	0,3333	0,0942	0	0	1
14	LPKR	-0,0215	0,0509	0,2586	1,2077	0,7500	0,3567	0	0	9
15	MNCN	0,1560	0,1882	0,0730	0,0242	0,4000	0,1232	0	0	5
16	BMTR	0,3210	0,0489	0,0537	0,5779	0,3333	0,1020	0	0	1
17	MAPI	0,7267	0,0420	0,3034	2,2161	0,4000	0,0394	0	0	0

18	SSIA	0,2542	0,1284	0,1977	1,2262	0,4000	0,4141	0	0	8
19	MLPL	0,3057	0,0813	0,4377	1,2563	0,4000	0,0337	0	0	6
20	PWON	0,3281	0,1222	0,2290	1,2665	0,3333	0,0250	0	0	1
21	TLKM	0,9641	0,1586	0,1489	0,6526	0,3333	0,2581	1	1	9
22	WIKA	0,2603	0,0496	0,1507	1,0000	0,3333	0,2535	0	0	1
TAHUN 2014										
1	ADHI	-0,2474	0,0312	0,0759	5,3743	0,2857	-0,3931	0	0	1
2	AKRA	0,3788	0,0719	0,0109	1,4792	0,3333	0,3357	0	0	6
3	ASRI	0,0234	0,0695	0,1730	1,6564	0,4000	-0,8079	0	1	1
4	BBCA	0,0710	0,0299	0,1131	6,2789	0,6000	0,1837	0	0	11
5	BBNI	-0,0652	0,0260	0,0774	5,5906	0,5000	3,8897	1	0	10
6	BBRI	0,1289	0,0302	0,2808	7,2082	0,6250	0,0984	0	0	11
7	BBTN	-0,1034	0,0079	0,1023	10,7999	0,4286	6,8586	0	0	8
8	BDMN	0,0264	0,0137	0,0623	4,9274	0,4286	1,1570	0	0	3
9	BKSL	0,1507	0,0567	0,7331	0,5773	0,2500	0,3893	0	1	7
10	BMRI	0,0278	0,0242	0,1663	6,6481	0,5714	0,1112	0	0	11
11	BMTR	0,3300	0,0509	0,2039	0,5979	0,3333	0,3730	0	0	1
12	BSDE	-0,1530	0,1417	0,2496	0,5296	0,3750	-0,1239	0	0	1
13	CTRA	-0,0072	0,0042	-0,0815	1,0386	0,5000	0,1498	0	0	7
14	EXCL	0,6603	0,0837	0,3269	3,5295	0,3333	0,1881	0	0	4
15	JSMR	0,0096	0,0381	0,1354	1,8909	0,4286	0,0259	1	0	1
16	LPKR	0,1794	0,0830	0,2064	1,1484	0,5556	0,0360	0	0	9
17	LPPF	2,8638	0,4158	0,1610	20,4297	0,2500	0,0017	0	0	2
18	MLPL	0,1669	0,0925	0,1255	1,2144	0,3333	0,0096	0	1	6
19	MNCN	0,1810	0,1384	0,4154	0,4478	0,2000	1,9327	0	0	5
20	PTPP	0,0343	0,0364	0,1769	5,2439	0,4000	0,7649	0	0	2
21	PWON	0,1170	0,1550	0,8036	1,0263	0,6667	0,1349	0	0	1
22	SCMA	0,1433	0,3069	0,1756	0,3617	0,4286	0,7577	0	0	3
23	SMRA	-0,0844	0,0902	0,1259	1,4737	0,5000	-0,0825	0	0	8
24	SSIA	0,1053	0,0857	0,0307	0,9721	0,3333	1,9363	0	1	8
25	TAXI	0,9937	0,0625	0,4091	2,3739	0,4000	0,8670	1	0	3
26	TBIG	0,1273	0,0623	0,1771	4,3338	0,6000	-0,1823	0	0	1
27	TLKM	0,9190	0,1522	0,1012	0,6492	0,4286	0,0635	0	1	9
28	WIKA	0,1463	0,0472	0,2636	2,2623	0,3333	0,8358	0	0	1
29	VIVA	0,3245	0,0281	0,1609	1,3112	0,5000	0,4725	0	0	1
30	WSKT	-0,0038	0,0400	0,4271	3,4025	0,3333	1,1088	1	0	2
TAHUN 2015										
1	ADHI	0,1275	0,0277	0,6026	2,2469	0,2857	0,3775	0	0	1
2	AKRA	0,1993	0,0696	0,0278	1,0866	0,3333	0,4660	0	0	6
3	ASRI	0,0073	0,0366	0,1055	1,8338	0,4000	0,0068	0	0	1
4	BBCA	0,0435	0,0303	0,0759	5,6005	0,6000	0,1312	0	0	11
5	BBNI	-0,0094	0,0180	0,2209	5,2618	0,6250	12,2983	0	0	10

6	BBRI	0,0468	0,0289	0,0953	6,7649	0,6250	0,0910	0	0	11
7	BBTN	-0,1237	0,0108	0,1883	11,3958	0,4286	9,9407	0	0	8
8	BMRI	0,0067	0,0232	0,0644	6,1611	0,5000	0,2255	1	0	11
9	BMTR	0,3825	0,0107	0,0445	0,7321	0,5000	-1,4044	0	0	1
10	BSDE	-0,0394	0,0653	0,2771	0,6302	0,4000	0,0518	0	0	1
11	CTRA	0,1588	0,0663	0,1156	1,0121	0,5000	0,0931	0	0	7
12	EXCL	0,5808	0,0742	0,1832	3,1758	0,3333	-0,1681	0	0	4
13	JSMR	0,0617	0,0359	0,1528	1,9692	0,1667	0,0231	0	0	1
14	LPKR	-0,1121	0,0248	0,0944	1,1847	0,5000	-0,1761	0	0	9
15	LPPF	-0,2479	0,4579	0,1396	2,5160	0,2500	0,0026	0	0	2
16	MNCN	0,2773	0,0882	0,0636	0,5131	0,2000	-0,5534	0	0	5
17	MPPA	0,2539	0,0291	0,0789	1,2677	0,3333	-0,0157	0	0	7
18	PTPP	0,2607	0,0442	0,3091	2,7368	0,3333	0,3504	0	0	2
19	PWON	0,1519	0,0746	0,1197	0,9860	0,6667	0,0063	0	0	1
20	SCMA	0,2183	0,3340	-0,0386	0,3376	0,4286	0,4904	0	0	3
21	SILO	0,8341	0,0207	0,0492	0,7163	0,4286	0,2191	0	0	2
22	SMRA	-0,0262	0,0567	0,2197	1,4912	0,5000	0,2397	0	0	8
23	TBIG	0,0662	0,0634	0,0541	13,3322	0,6000	-0,0834	0	0	1
24	TLKM	0,9622	0,1403	0,1794	0,7786	0,4286	0,0837	0	0	9
25	WIKA	0,1921	0,0359	0,2317	2,6046	0,2857	0,7081	0	0	1
26	WSKT	0,2841	0,0346	1,4166	2,1233	0,6667	0,5422	0	0	2
TAHUN 2016										
1	ADHI	0,0233	0,0157	0,1989	2,6815	0,2857	0,4033	1	1	1
2	AKRA	0,0062	0,0661	0,0413	0,9606	0,3333	0,1054	0	0	6
3	ASRI	0,1066	0,0253	0,0789	1,8084	0,4000	-0,8569	0	0	1
4	BBCA	0,0750	0,0305	0,1386	4,9732	0,6000	0,2392	0	0	11
5	BBNI	-0,0456	0,0189	0,1857	5,5202	0,6250	9,0972	0	1	10
6	BBRI	0,0323	0,0261	0,1425	5,8362	0,5556	0,1064	0	1	11
7	BBTN	-0,0494	0,0122	0,2466	9,5569	0,4286	10,3515	0	0	8
8	BMRI	0,0643	0,0141	0,1414	5,3763	0,5000	-8,5335	0	1	11
9	BMTR	0,4586	0,0319	-0,0748	0,7700	0,6000	2,2307	0	0	1
10	BSDE	-0,0396	0,0532	0,0630	0,5753	0,4000	0,8311	0	0	1
11	JSMR	0,0007	0,0337	0,4568	2,2744	0,3333	1,1910	0	1	1
12	LPKR	0,1011	0,0269	0,1035	1,0658	0,8333	-0,8805	0	0	9
13	LPPF	1,4464	0,4157	0,2493	1,6190	0,2500	0,0081	0	0	2
14	MNCN	0,3910	0,1041	-0,0162	0,5010	0,3333	-0,2337	0	1	5
15	MPPA	0,3006	0,0073	0,1109	1,7335	0,4286	-0,0745	0	0	7
16	MYRX	0,1523	0,0082	0,0000	0,3985	0,3333	-0,1607	0	0	5
17	PTPP	0,2250	0,0369	0,6328	1,8962	0,3333	0,8702	1	1	2
18	PWON	0,0821	0,0861	0,1010	0,8761	0,3333	-0,3802	0	1	1
19	SCMA	0,2224	0,3140	0,0558	0,3010	0,2857	0,3797	0	0	3
20	SILO	0,8290	0,0234	0,4117	0,3473	0,3750	0,2006	0	0	2

21	SMRA	-0,0374	0,0291	0,1094	1,5485	0,5000	-1,7427	0	0	8
22	TBIG	0,1478	0,0551	0,0360	13,5432	0,5000	-0,2498	0	0	1
23	TLKM	0,8821	0,1624	0,0809	0,7018	0,4286	-0,0111	0	0	9
24	WIKA	0,2182	0,0876	-0,3319	1,4616	0,3333	-0,0252	1	0	1
25	WSKT	0,0762	0,0295	1,0266	2,6621	0,3333	-0,0340	1	0	2

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	123	-.25	2.86	.2247	.39351
ROA	123	-.07	.46	.0698	.08241
TA	123	-.56	1.42	.1971	.22829
LEV	123	.02	20.43	3.1459	3.48425
BDOUT	123	.17	.83	.4301	.12915
RECEIVABLE	123	-8.53	18.55	1.1564	3.41603
CPA	123	.00	1.00	.1057	.30870
DCHANGE	123	.00	1.00	.1626	.37051
CEOPIC	123	.00	11.00	5.2195	3.72527
Valid N (listwise)	123				

Regression Sebelum Transformasi dan Outlier

Descriptive Statistics

	Mean	Std. Deviation	N
DA	.2247	.39351	123
ROA	.0698	.08241	123
TA	.1971	.22829	123
LEV	3.1459	3.48425	123
BDOUT	.4301	.12915	123
RECEIVABLE	1.1564	3.41603	123
CPA	.1057	.30870	123
DCHANGE	.1626	.37051	123
CEOPIC	5.2195	3.72527	123

Correlations

		DA
Pearson Correlation	DA	1.000
	ROA	.440
	TA	-.035
	LEV	-.002
	BDOUT	-.295
	RECEIVABLE	-.235
	CPA	-.039
	DCHANGE	-.009
	CEOPIC	-.151
Sig. (1-tailed)	DA	.
	ROA	.000
	TA	.351
	LEV	.493
	BDOUT	.000
	RECEIVABLE	.004
	CPA	.336
	DCHANGE	.461
	CEOPIC	.047
N	DA	123
	ROA	123
	TA	123
	LEV	123
	BDOUT	123
	RECEIVABLE	123
	CPA	123
	DCHANGE	123
	CEOPIC	123

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.520 ^a	.270	.219	.34775	2.186

a. Predictors: (Constant), CEOPIC, CPA, DCHANGE, TA, ROA, RECEIVABLE, LEV, BDOUT

b. Dependent Variable: DA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.105	8	.638	5.277	.000 ^a
	Residual	13.786	114	.121		
	Total	18.892	122			

a. Predictors: (Constant), CEOPIC, CPA, DCHANGE, TA, ROA, RECEIVABLE, LEV, BDOUT

b. Dependent Variable: DA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.348	.131		2.658	.009		
ROA	1.734	.406	.363	4.269	.000	.884	1.131
TA	-.007	.142	-.004	-.051	.960	.948	1.055
LEV	.021	.010	.182	1.982	.050	.760	1.316
BDOUT	-.679	.298	-.223	-2.280	.024	.670	1.492
RECEIVABLE	-.024	.010	-.212	-2.361	.020	.795	1.258
CPA	.007	.104	.005	.067	.947	.964	1.037
DCHANGE	-.036	.087	-.034	-.416	.678	.944	1.059
CEOPIC	.003	.010	.032	.333	.739	.683	1.465

a. Dependent Variable: DA

Casewise Diagnostics^a

Case Number	Std. Residual	DA	Predicted Value	Residual
59	4.425	2.86	1.3249	1.53890
87	-3.675	-.25	1.0300	-1.27788

a. Dependent Variable: DA

Uji Normalitas Sebelum Transformasi dan Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		123
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.33615877
Most Extreme Differences	Absolute	.135
	Positive	.135
	Negative	-.131
Kolmogorov-Smirnov Z		1.501
Asymp. Sig. (2-tailed)		.022

a. Test distribution is Normal.

b. Calculated from data.

Uji Normalitas Sesudah Transformasi dan Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		122
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.27062649
Most Extreme Differences	Absolute	.075
	Positive	.046
	Negative	-.075
Kolmogorov-Smirnov Z		.833
Asymp. Sig. (2-tailed)		.492

a. Test distribution is Normal.

b. Calculated from data.

Regression Sesudah Transformasi dan Outlier

Descriptive Statistics

	Mean	Std. Deviation	N
LnDA	-2.1325	1.43294	122
LnROA	-3.0630	.91289	122
LnTA	-1.8552	.84122	122
LnLEV	.6027	1.10269	122
BDOUT	.4309	.12938	122
LnREC	-1.4554	2.05353	122
CPA	.1066	.30982	122
DCHANGE	.1639	.37174	122
LnCEOPICT	1.2862	.94765	122

Correlations

		LnDA
Pearson Correlation	LnDA	1.000
	LnROA	.351
	LnTA	.012
	LnLEV	-.256
	BDOUT	-.288
	LnREC	-.188
	CPA	-.139
	DCHANGE	-.127
	LnCEOPICT	-.034
Sig. (1-tailed)	LnDA	.
	LnROA	.000
	LnTA	.446
	LnLEV	.002
	BDOUT	.001
	LnREC	.019
	CPA	.064
	DCHANGE	.081
	LnCEOPICT	.356
N	LnDA	122
	LnROA	122
	LnTA	122
	LnLEV	122
	BDOUT	122
	LnREC	122
	CPA	122
	DCHANGE	122

Correlations

		LnDA
Pearson Correlation	LnDA	1.000
	LnROA	.351
	LnTA	.012
	LnLEV	-.256
	BDOUT	-.288
	LnREC	-.188
	CPA	-.139
	DCHANGE	-.127
	LnCEOPICT	-.034
Sig. (1-tailed)	LnDA	.
	LnROA	.000
	LnTA	.446
	LnLEV	.002
	BDOUT	.001
	LnREC	.019
	CPA	.064
	DCHANGE	.081
	LnCEOPICT	.356
N	LnDA	122
	LnROA	122
	LnTA	122
	LnLEV	122
	BDOUT	122
	LnREC	122
	CPA	122
	DCHANGE	122
	LnCEOPICT	122

Model Summary^p

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.462 ^a	.214	.158	1.31484

a. Predictors: (Constant), LnCEOPICT, CPA, DCHANGE, LnTA, LnROA, BDOUT, LnREC, LnLEV

b. Dependent Variable: LnDA

Run Test

	Unstandardized Residual
Test Value ^a	.10687
Cases < Test Value	61
Cases >= Test Value	61
Total Cases	122
Number of Runs	60
Z	-.364
Asymp. Sig. (2-tailed)	.716

a. Median

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	53.097	8	6.637	3.839	.000 ^a
	Residual	195.353	113	1.729		
	Total	248.451	121			

a. Predictors: (Constant), LnCEOICT, CPA, DCHANGE, LnTA, LnROA, BDOUT, LnREC, LnLEV

b. Dependent Variable: LnDA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.417	.716		.583	.561
	LnROA	.423	.169	.269	2.497	.014
	LnTA	.085	.145	.050	.583	.561
	LnLEV	-.057	.131	-.044	-.432	.666
	BDOUT	-2.799	1.062	-.253	-2.636	.010
	LnREC	-.013	.068	-.019	-.196	.845
	CPA	-.494	.397	-.107	-1.245	.216
	DCHANGE	-.642	.326	-.167	-1.972	.051
	LnCEOICT	.218	.141	.144	1.553	.123

a. Dependent Variable: LnDA

Casewise Diagnostics^a

Case Number	Std. Residual	LnDA	Predicted Value	Residual
109	-3.467	-7.26	-2.7063	-4.55818

a. Dependent Variable: LnDA

Uji Glejser**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.564	.445		1.268	.207
	LnROA	-.152	.105	-.168	-1.445	.151
	LnTA	.035	.090	.036	.393	.695
	LnLEV	-.116	.081	-.155	-1.426	.157
	BDOUT	.267	.659	.042	.405	.686
	LnREC	-.047	.042	-.116	-1.103	.272
	CPA	.269	.247	.101	1.089	.279
	DCHANGE	.268	.202	.121	1.325	.188
	LnCEOPICT	-.145	.087	-.166	-1.657	.100

a. Dependent Variable: AbsRes