LAMPIRAN 3:

Analisis Deskripsi Variabel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ACHANGE	60	-9.2479595	1.0000000	-.263130631	1.5975503965
ROA	60	-.1629608	.0237862	.001496790	.0301750572
LEV	60	.0277657	.9244845	.195989977	.1499837826
IND	60	.17	1.00	.7208	.26924
BDOUT	60	.00	1.00	.5000	.26624
TACC	60	-.3774836	.4980452	-.003456823	.1196790295
AUDCHANGE	60	0	1	.33	.475
Valid N (listwise)	60				

Uji Regresi Linear Berganda

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.840[a]	.706	.667	.1086871073	.706	17.866	7	52	.000	1.613

a. Predictors: (Constant), AUDCHANGE, TACC, LEV, ACHANGE, ROA, IND, BDOUT

Runs Test

	Unstandardized Residual
Test Value[a]	-.00818
Cases < Test Value	30
Cases >= Test Value	30
Total Cases	60
Number of Runs	30
Z	-.260
Asymp. Sig. (2-tailed)	.795

a. Median

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.477	7	.211	17.866	.000[b]
	Residual	.614	52	.012		
	Total	2.092	59			

a. Dependent Variable: DA

b. Predictors: (Constant), AUDCHANGE, TACC, LEV, ACHANGE, ROA, IND, BDOUT

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.072	.061		1.164	.250		
	ACHANGE	.043	.010	.362	4.483	.000	.864	1.157
	ROA	.891	.487	.143	1.828	.073	.925	1.081
	LEV	.181	.096	.144	1.874	.067	.958	1.044
	IND	.012	.056	.018	.222	.826	.873	1.145
	BDOUT	-.162	.059	-.228	-2.749	.008	.817	1.223
	TACC	1.111	.126	.706	8.842	.000	.886	1.129
	AUDCHANGE	-.018	.030	-.044	-.584	.562	.976	1.025

a. Dependent Variable: DA

UJI GLEJSER

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Colinearity Statistik	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.074	.040		1.833	.072		
	ACHANGE	.002	.007	.039	.273	.786	.869	1.151
	ROA	.022	.338	.009	.065	.949	.927	1.079
	LEV	-.004	.003	-.175	-1.300	.199	.972	1.029
	IND	.020	.039	.072	.507	.614	.886	1.129
	BDOUT	-.022	.041	-.078	-.537	.594	.825	1.212
	TACC	.125	.087	.202	1.435	.157	.885	1.130
	AUDCHANGE	.002	.021	.013	.097	.923	.962	1.039

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.10214089
Most Extreme Differences	Absolute	.102
	Positive	.053
	Negative	-.102
Test Statistic		.102
Asymp. Sig. (2-tailed)		.193[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.