

LAMPIRAN 20

Perhitungan Uji Asumsi Klasik

1. ROA Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 300 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 2,98654545 |
| Most Extreme Differences | Absolute | ,156 |
| | Positive | ,144 |
| | Negative | -,156 |
| Test Statistic | | ,156 |
| Asymp. Sig. (2-tailed) | | ,000 ^c |

a. Test distribution is Normal.

b. Calculated from data.

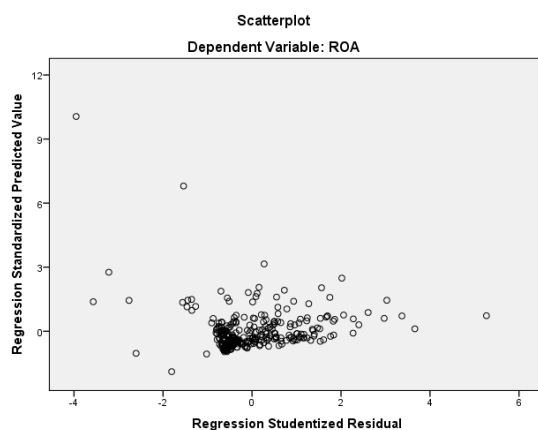
c. Lilliefors Significance Correction.

Homoskedastisitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,957 | ,205 | | 4,673 | ,000 |
| | VAIC | ,400 | ,057 | ,378 | 7,048 | ,000 |

a. Dependent Variable: ABSROA



Autokorelasi

Runs Test

| | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value ^a | -96,33134 |
| Cases < Test Value | 150 |
| Cases >= Test Value | 150 |
| Total Cases | 300 |
| Number of Runs | 81 |
| Z | -8,096 |
| Asymp. Sig. (2-tailed) | ,000 |

a. Median

2. ROE

Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 300 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 7,19426050 |
| Most Extreme Differences | Absolute | ,088 |
| | Positive | ,060 |
| | Negative | -,088 |
| Test Statistic | | ,088 |
| Asymp. Sig. (2-tailed) | | ,000 ^c |

a. Test distribution is Normal.

b. Calculated from data.

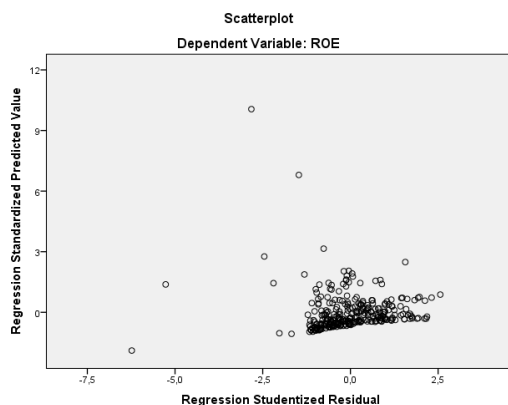
c. Lilliefors Significance Correction.

Homoskedastisitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 4,541 | ,518 | | 8,762 | ,000 |
| | VAIC | ,265 | ,144 | ,106 | 1,843 | ,066 |

a. Dependent Variable: ABSROE



Autokorelasi

Runs Test

| | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value ^a | -,55240 |
| Cases < Test Value | 150 |
| Cases >= Test Value | 150 |
| Total Cases | 300 |
| Number of Runs | 75 |
| Z | -8,790 |
| Asymp. Sig. (2-tailed) | ,000 |

a. Median

3. ATO Normalitas

One-Sample Kolmogorov-Smirnov Test

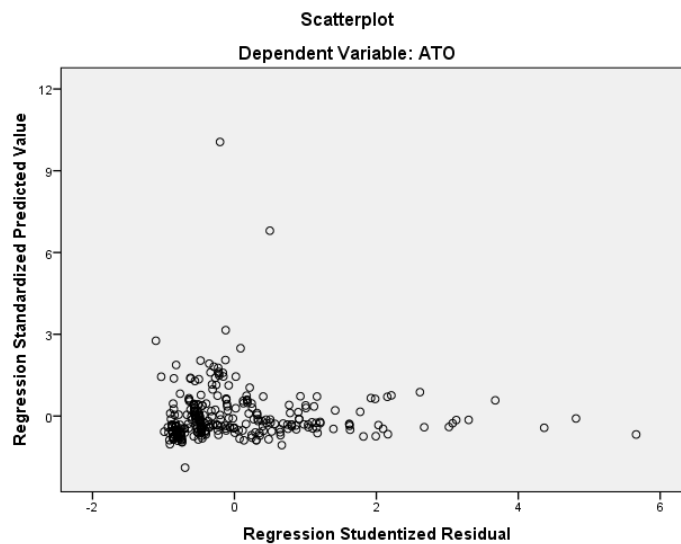
| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 300 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,17165953 |
| Most Extreme Differences | Absolute | ,176 |
| | Positive | ,176 |
| | Negative | -,164 |
| Test Statistic | | ,176 |
| Asymp. Sig. (2-tailed) | | ,000 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Homoskedastisitas



Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,146 | ,013 | | 11,257 | ,000 |
| | VAIC | -,008 | ,004 | -,121 | -2,102 | ,036 |

a. Dependent Variable: ABSATO

Autokorelasi

Runs Test

| | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value ^a | -,06156 |
| Cases < Test Value | 150 |
| Cases >= Test Value | 150 |
| Total Cases | 300 |
| Number of Runs | 36 |
| Z | -13,301 |
| Asymp. Sig. (2-tailed) | ,000 |

a. Median

4. GR

Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 300 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 33,40495074 |
| Most Extreme Differences | Absolute | ,154 |
| | Positive | ,154 |
| | Negative | -,111 |
| Test Statistic | | ,154 |
| Asymp. Sig. (2-tailed) | | ,000 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Homoskedastisitas

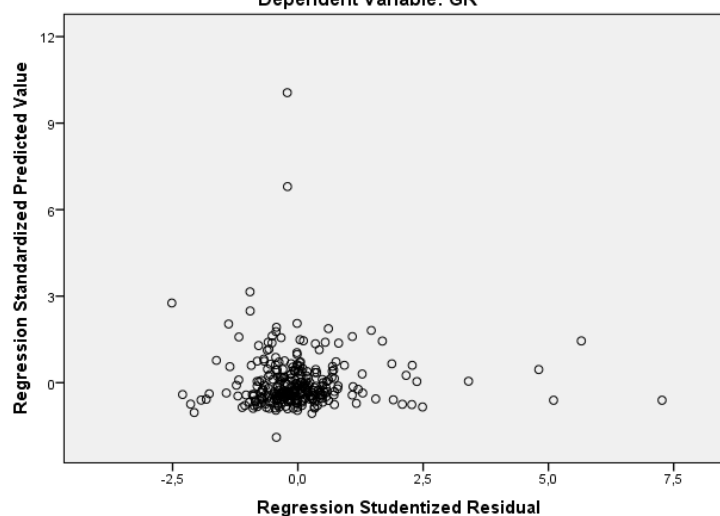
Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 18,699 | 2,916 | | 6,414 | ,000 |
| | VAIC | ,365 | ,808 | ,026 | ,452 | ,652 |

a. Dependent Variable: ABSGR

Scatterplot

Dependent Variable: GR



Autokorelasi

Runs Test

| | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value ^a | -3,53091 |
| Cases < Test Value | 150 |
| Cases >= Test Value | 150 |
| Total Cases | 300 |
| Number of Runs | 128 |
| Z | -2,660 |
| Asymp. Sig. (2-tailed) | ,008 |

a. Median

5. EPS

Normalitas

One-Sample Kolmogorov-Smirnov Test

| | Unstandardized Residual | |
|----------------------------------|-------------------------|-------------|
| N | 300 | |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 134,9278846 |
| Most Extreme Differences | Absolute | ,247 |
| | Positive | ,247 |
| | Negative | -,185 |
| Test Statistic | ,247 | |
| Asymp. Sig. (2-tailed) | ,000 ^c | |

a. Test distribution is Normal.

b. Calculated from data.

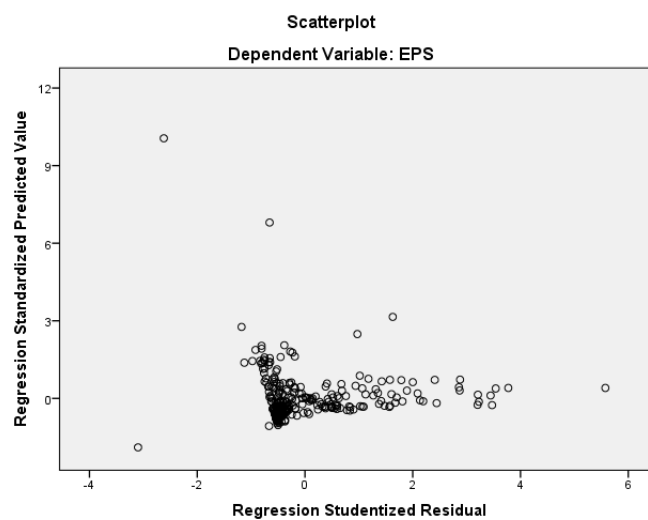
c. Lilliefors Significance Correction.

Homoskedastisitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 68,534 | 10,087 | | 6,794 | ,000 |
| | VAIC | 9,033 | 2,797 | ,184 | 3,230 | ,001 |

a. Dependent Variable: ABSEPS



Autokorelasi

Runs Test

| | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value ^a | -58,15132 |
| Cases < Test Value | 150 |
| Cases >= Test Value | 150 |
| Total Cases | 300 |
| Number of Runs | 41 |
| Z | -12,723 |
| Asymp. Sig. (2-tailed) | ,000 |

a. Median