Lampiran 8

Hasil Uji dan Regresi

1. Analisis Statistik Deskriptif

	ROA	DPS	CPA	DCHANGE	CEO
Mean	0.016578	2.322034	0.830508	0.610169	7.338983
Median	0.008700	2.000000	1.000000	1.000000	7.000000
Maximum	0.168696	3.000000	1.000000	1.000000	16.00000
Minimum	-0.013429	2.000000	0.000000	0.000000	2.000000
Std. Dev.	0.029234	0.471267	0.378406	0.491898	3.467137
Skewness	3.673391	0.761750	-1.761840	-0.451781	0.512630
Kurtosis	17.15618	1.580263	4.104082	1.204106	2.405621
Jarque-Bera	625.3329	10.66107	33.52017	9.935746	3.452594
Probability	0.000000	0.004841	0.000000	0.006958	0.177942
Sum	0.978077	137.0000	49.00000	36.00000	433.0000
Sum Sq. Dev.	0.049570	12.88136	8.305085	14.03390	697.2203
Observations	59	59	59	59	59

2. Hasil Uji Regresi

Dependent Variable: DACCIT
Method: Least Squares
Date: 04/14/18 Time: 15:54
Sample: 1 60
Included observations: 59
Weighting series: ROA
Weight type: Inverse standard deviation (EViews default scaling)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.99113	0.638042	20.36094	0.0000
ROA	7.386214	2.051734	3.599987	0.0007
DPS	1.787636	0.207418	8.618518	0.0000
CPA	1.575326	0.341666	4.610722	0.0000
DCHANGE	-0.192490	0.189370	-1.016475	0.3140
CEO	0.164387	0.051091	3.217515	0.0022

Weighted Statistics

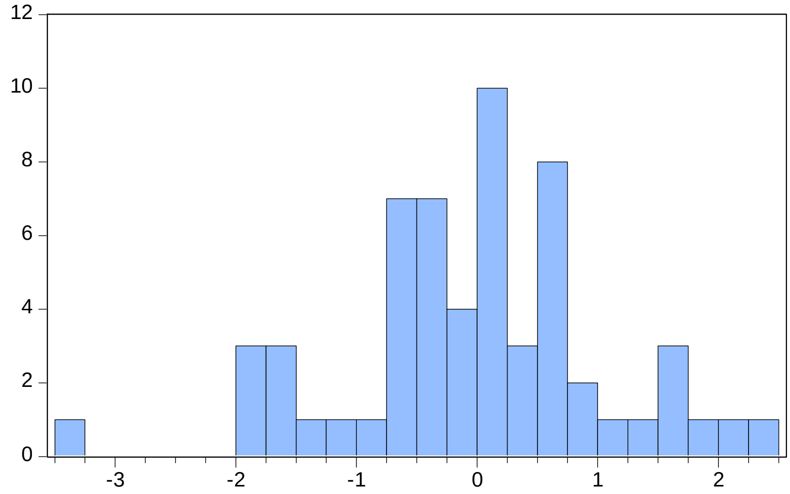
R-squared	0.716283	Mean dependent var	19.83669
Adjusted R-squared	0.689517	S.D. dependent var	35.77009
S.E. of regression	1.121648	Akaike info criterion	3.163619
Sum squared resid	66.67897	Schwarz criterion	3.374894
Log likelihood	-87.32676	Hannan-Quinn criter.	3.246092
F-statistic	26.76116	Durbin-Watson stat	1.518713
Prob(F-statistic)	0.000000	Weighted mean dep.	20.15007

Unweighted Statistics

R-squared	-0.031765	Mean dependent var	19.56181
Adjusted R-squared	-0.129101	S.D. dependent var	1.557474
S.E. of regression	1.654958	Sum squared resid	145.1610
Durbin-Watson stat	1.671186		

3. UJI ASUMSI KLASIK

Uji Normalitas



Series: Standardized Residuals
Sample 1 60
Observations 59

Mean	-0.035817
Median	0.010776
Maximum	2.473940
Minimum	-3.358812
Std. Dev.	1.071603
Skewness	-0.278024
Kurtosis	3.676445
Jarque-Bera	1.884969
Probability	0.389659

Heteroskedastisitas

Heteroskedasticity Test: Glejser

F-statistic	1.855182	Prob. F(5,53)	0.1180
Obs*R-squared	8.787969	Prob. Chi-Square(5)	0.1178
Scaled explained SS	9.385012	Prob. Chi-Square(5)	0.0947

Test Equation:
Dependent Variable: AWRESID
Method: Least Squares
Date: 04/14/18 Time: 16:05
Sample: 1 60
Included observations: 59

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.578636	0.121988	4.743402	0.0000
ROA*WGT	-2.596032	1.281517	-2.025749	0.0478
DPS*WGT	0.120542	0.088285	1.365366	0.1779
CPA*WGT	0.244923	0.201515	1.215407	0.2296
DCHANGE*WGT	0.031198	0.118365	0.263573	0.7931
CEO*WGT	-0.016781	0.030353	-0.552851	0.5827

R-squared	0.148949	Mean dependent var	0.801203
Adjusted R-squared	0.068661	S.D. dependent var	0.704729
S.E. of regression	0.680105	Akaike info criterion	2.163007
Sum squared resid	24.51480	Schwarz criterion	2.374282
Log likelihood	-57.80870	Hannan-Quinn criter.	2.245480
F-statistic	1.855182	Durbin-Watson stat	2.284198
Prob(F-statistic)	0.117993		

Multikolinearitas

	ROA	DPS	CPA	DCHANGE	CEO
ROA	1.000000	-8.19E-05	0.002623	-0.058308	-0.189503
DPS	-8.19E-05	1.000000	0.021303	-0.341623	-0.057410
CPA	0.002623	0.021303	1.000000	0.009420	-0.034301
DCHANGE	-0.058308	-0.341623	0.009420	1.000000	0.149585
CEO	-0.189503	-0.057410	-0.034301	0.149585	1.000000

Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	1.707521	Prob. F(2,51)	0.1915
Obs*R-squared	3.702791	Prob. Chi-Square(2)	0.1570

Test Equation:
Dependent Variable: RESID
Method: Least Squares
Date: 04/14/18 Time: 16:06
Sample: 1 60
Included observations: 59
Presample and interior missing value lagged residuals set to zero.
Weight series: ROA

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.316985	0.558081	2.359846	0.0221
ROA	-3.763381	1.441408	-2.610906	0.0118
DPS	-0.076092	0.160855	-0.473049	0.6382
CPA	-0.438491	0.270667	-1.620039	0.1114
DCHANGE	0.164212	0.148884	1.102951	0.2752
CEO	-0.073213	0.042950	-1.704624	0.0944
RESID(-1)	0.020270	0.084621	0.239537	0.8116
RESID(-2)	0.227269	0.073403	3.096169	0.0032

Weighted Statistics

R-squared	0.062759	Mean dependent var	-0.024399
Adjusted R-squared	-0.065882	S.D. dependent var	1.071929
S.E. of regression	1.106968	Akaike info criterion	3.166601
Sum squared resid	62.49426	Schwarz criterion	3.448301
Log likelihood	-85.41472	Hannan-Quinn criter.	3.276565
F-statistic	0.487863	Durbin-Watson stat	1.660921
Prob(F-statistic)	0.838976	Weighted mean dep.	6.37E-15

Unweighted Statistics

R-squared	0.074633	Mean dependent var	-0.100017
Adjusted R-squared	-0.052378	S.D. dependent var	1.578797
S.E. of regression	1.619617	Sum squared resid	133.7811
Durbin-Watson stat	0.775879		