

## BAB V

### PENUTUP

#### 5.1 Kesimpulan

Berdasarkan penelitian yang telah dilakukan dengan menggunakan SPSS 22, didapatkan hasil bahwa variabel dari penerapan *corporate governance* yang digunakan dalam penelitian khususnya skor *Corporate Governance Perception Index* (CGPI), *board size*, dan proporsi komite audit ahli yang dimoderasi oleh variabel *firm size* berpengaruh terhadap risiko kebangkrutan perusahaan. Hasil penelitian tersebut didukung oleh beberapa penelitian yang sudah dilakukan oleh peneliti terdahulu. Hasil temuan yang lain dalam penelitian ini adalah variabel dari penerapan *corporate governance* yang lain, yakni : proporsi komisaris independen dan ukuran komite audit yang dimoderasi oleh variabel *firm size* tidak berpengaruh terhadap risiko kebangkrutan perusahaan. Hal ini mungkin saja terjadi karena variabel risiko kebangkrutan yang digunakan dalam penelitian ini diprosikan dengan Altman Z-Score. Terdapat banyak faktor lain diluar penerapan prinsip *corporate governance* yang lebih mempengaruhi Altman Z-Score yang dimiliki perusahaan, seperti : hukum permintaan dan penawaran yang mempengaruhi Altman Z-score khususnya pada komponen *sales*.

## 5.2 Keterbatasan Penelitian

Berdasarkan penelitian yang telah dilakukan, terdapat keterbatasan penelitian sebagai berikut : Penelitian ini menggunakan laporan *corporate governance* yang dilakukan oleh IICG. Perusahaan yang masuk dalam laporan *good corporate governance* yang dilakukan oleh IICG adalah perusahaan yang hanya dengan sukarela mau untuk dinilai penerapan *corporate governance*-nya, hal tersebut membuat penelitian ini tidak dapat menggunakan sampel yang lebih banyak untuk mengetahui pengaruh penerapan *corporate governance* terhadap risiko kebangkrutan secara lebih luas.

## 5.3 Saran

Berdasarkan penelitian yang telah dilakukan, maka saran yang dapat diberikan oleh peneliti adalah : Penelitian selanjutnya diharapkan dapat menggunakan variabel dan sampel yang lebih banyak dari *corporate governance* agar memperkaya ilmu pengetahuan tentang *corporate governance*. Penelitian selanjutnya juga diharapkan menggunakan proksi lain selain Altman Z-Score sebagai variabel risiko kebangkrutan perusahaan.

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Lampiran 1  
Data Perusahaan dengan skor CGPI dan Statistik Deskriptifnya

Skor Total <i>Corporate Governance</i> (IICG)					
No	Perusahaan	Tahun	Total Skor	Firm Size	Risiko Kebangkrutan
1	PT Aneka Tambang (Persero) Tbk	2010	86.15	30.134	4.0136
	PT Aneka Tambang (Persero) Tbk	2011	86.55	30.352	4.8883
	PT Aneka Tambang (Persero) Tbk	2012	88.71	30.612	3.4117
	PT Aneka Tambang (Persero) Tbk	2013	88.92	30.716	1.8428
	PT Aneka Tambang (Persero) Tbk	2014	89.12	30.724	1.7152
2	PT Bank Central Asia Tbk	2010	85.28	33.413	0.8088
	PT Bank Central Asia Tbk	2011	85.28	33.576	0.8087
	PT Bank Central Asia Tbk	2012	85.28	33.725	0.7647
	PT Bank Central Asia Tbk	2013	86.06	33.838	0.7799
	PT Bank Central Asia Tbk	2014	86.59	33.945	1.0110
3	PT Bank CIMB Niaga Tbk	2010	91.46	32.598	0.6890
	PT Bank CIMB Niaga Tbk	2011	89.88	32.748	0.6238
	PT Bank CIMB Niaga Tbk	2012	89.74	32.916	0.6033
	PT Bank CIMB Niaga Tbk	2013	89.74	33.019	0.5591
	PT Bank CIMB Niaga Tbk	2014	89.74	33.083	0.5628
4	PT Bank Mandiri (Persero) Tbk	2010	91.81	33.740	0.6466
	PT Bank Mandiri (Persero) Tbk	2011	91.91	33.944	0.7060
	PT Bank Mandiri (Persero) Tbk	2012	91.88	34.086	0.8525
	PT Bank Mandiri (Persero) Tbk	2013	92.36	34.228	0.8270
	PT Bank Mandiri (Persero) Tbk	2014	92.88	34.382	0.8531
5	PT Bank Negara Indonesia (Persero) Tbk	2010	85.35	33.147	0.6602
	PT Bank Negara Indonesia (Persero) Tbk	2011	85.75	33.332	0.5977
	PT Bank Negara Indonesia (Persero) Tbk	2012	86.07	33.440	0.6209
	PT Bank Negara Indonesia (Persero) Tbk	2013	87.19	33.589	0.5895
	PT Bank Negara Indonesia (Persero) Tbk	2014	87.46	33.663	0.8058
6	PT Bank Tabungan Negara (Persero) Tbk	2010	85.70	31.856	0.7087
	PT Bank Tabungan Negara (Persero) Tbk	2011	85.90	32.121	0.7098
	PT Bank Tabungan Negara (Persero) Tbk	2012	85.42	32.347	0.6752
	PT Bank Tabungan Negara (Persero) Tbk	2013	84.94	32.508	0.6382
	PT Bank Tabungan Negara (Persero) Tbk	2014	85.75	32.605	0.6708
7	PT Bank OCBC NISP Tbk	2010	85.86	31.546	0.5589
	PT Bank OCBC NISP Tbk	2011	85.86	31.723	0.5050
	PT Bank OCBC NISP Tbk	2012	85.95	32.002	0.4972
	PT Bank OCBC NISP Tbk	2013	86.17	32.211	0.5810

	PT Bank OCBC NISP Tbk	2014	86.52	32.267	0.6511
8	PT Bank Rakyat Indonesia (Persero) Tbk	2010	84.16	33.633	0.7764
	PT Bank Rakyat Indonesia (Persero) Tbk	2011	84.16	33.784	0.8019
	PT Bank Rakyat Indonesia (Persero) Tbk	2012	85.56	33.943	0.4971
	PT Bank Rakyat Indonesia (Persero) Tbk	2013	86.43	34.071	0.7819
	PT Bank Rakyat Indonesia (Persero) Tbk	2014	86.92	34.318	0.8138
9	PT Bakrie & Brothers Tbk	2010	75.61	31.089	-1.3292
	PT Bakrie & Brothers Tbk	2011	76.23	30.858	1.1202
	PT Bakrie & Brothers Tbk	2012	69.22	30.382	1.2002
	PT Bakrie & Brothers Tbk	2013	69.22	30.105	-3.9261
	PT Bakrie & Brothers Tbk	2014	69.72	30.055	-1.4191
10	PT Bakrie Telecom Tbk	2010	73.97	30.145	0.8634
	PT Bakrie Telecom Tbk	2011	75.73	30.134	0.3848
	PT Bakrie Telecom Tbk	2012	68.95	29.834	-1.5915
	PT Bakrie Telecom Tbk	2013	66.44	29.842	-0.0250
	PT Bakrie Telecom Tbk	2014	66.44	29.658	-3.1346
11	PT Bakrieland Development Tbk	2010	77.36	30.468	1.0047
	PT Bakrieland Development Tbk	2011	77.37	30.505	0.9743
	PT Bakrieland Development Tbk	2012	67.40	30.355	0.4413
	PT Bakrieland Development Tbk	2013	67.40	30.141	0.4712
	PT Bakrieland Development Tbk	2014	67.40	30.306	6.6770
12	PT Bukit Asam (Persero) Tbk	2010	84.33	29.797	17.3839
	PT Bukit Asam (Persero) Tbk	2011	82.55	30.074	10.8358
	PT Bukit Asam (Persero) Tbk	2012	83.80	30.175	8.3256
	PT Bukit Asam (Persero) Tbk	2013	84.09	30.089	6.2697
	PT Bukit Asam (Persero) Tbk	2014	85.25	30.326	5.3126
13	PT Garuda Indonesia (Persero) Tbk	2010	85.82	30.246	1.6716
	PT Garuda Indonesia (Persero) Tbk	2011	85.84	30.522	2.0280
	PT Garuda Indonesia (Persero) Tbk	2012	85.93	30.824	2.1932
	PT Garuda Indonesia (Persero) Tbk	2013	85.40	31.234	1.5512
	PT Garuda Indonesia (Persero) Tbk	2014	85.40	31.283	0.9330
14	PT Indo Tambangraya Megah Tbk	2010	77.42	29.913	13.4669
	PT Indo Tambangraya Megah Tbk	2011	77.42	30.292	9.9060
	PT Indo Tambangraya Megah Tbk	2012	79.17	30.300	9.9014
	PT Indo Tambangraya Megah Tbk	2013	80.13	30.421	6.8870
	PT Indo Tambangraya Megah Tbk	2014	80.13	30.420	4.9288
15	PT Jasa Marga (Persero) Tbk	2010	83.41	30.547	2.1832
	PT Jasa Marga (Persero) Tbk	2011	83.65	30.672	2.2525

	PT Jasa Marga (Persero) Tbk	2012	84.52	30.840	2.3666
	PT Jasa Marga (Persero) Tbk	2013	85.16	30.965	1.9730
	PT Jasa Marga (Persero) Tbk	2014	85.47	31.092	2.2286
16	PT Panorama Transportasi Tbk	2010	70.10	26.163	0.8832
	PT Panorama Transportasi Tbk	2011	68.90	26.294	1.2051
	PT Panorama Transportasi Tbk	2012	70.11	26.678	1.0791
	PT Panorama Transportasi Tbk	2013	70.11	26.968	1.1116
	PT Panorama Transportasi Tbk	2014	70.11	26.891	1.3022
17	PT Telekomunikasi Indonesia (Persero) Tbk	2010	89.10	32.241	4.1328
	PT Telekomunikasi Indonesia (Persero) Tbk	2011	89.57	32.266	4.1213
	PT Telekomunikasi Indonesia (Persero) Tbk	2012	90.58	32.344	4.6855
	PT Telekomunikasi Indonesia (Persero) Tbk	2013	90.66	32.483	4.7308
	PT Telekomunikasi Indonesia (Persero) Tbk	2014	90.66	32.580	5.2672
18	PT Timah (Persero) Tbk	2010	70.73	29.403	8.4966
	PT Timah (Persero) Tbk	2011	75.68	29.514	6.0250
	PT Timah (Persero) Tbk	2012	77.81	29.439	6.2062
	PT Timah (Persero) Tbk	2013	80.10	29.741	3.9801
	PT Timah (Persero) Tbk	2014	81.70	29.909	3.5902
19	PT United Tractors Tbk	2010	87.36	31.022	6.1198
	PT United Tractors Tbk	2011	87.77	31.469	5.6292
	PT United Tractors Tbk	2012	85.02	31.549	4.9273
	PT United Tractors Tbk	2013	85.02	31.680	4.1301
	PT United Tractors Tbk	2014	85.02	31.730	4.0369
20	PT Wijaya Karya (Persero) Tbk	2010	79.90	19.469	2.3239
	PT Wijaya Karya (Persero) Tbk	2011	79.90	29.750	1.9253
	PT Wijaya Karya (Persero) Tbk	2012	80.36	30.024	2.0896
	PT Wijaya Karya (Persero) Tbk	2013	80.36	30.164	2.1259
	PT Wijaya Karya (Persero) Tbk	2014	81.68	30.398	2.6994

Statistik Deskriptif dari total skor *corporate governance*, *firm size* dan risiko kebangkrutan menggunakan SPSS 22

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SkorCGPI	100	66.44	92.88	82.4812	7.05175
FirmSize	100	19.4690	34.3820	31.179630	2.1578049
RisikoKebangkrutan	100	-3.9261	17.3839	2.472438	3.2276087
Valid N (listwise)	100				

Lampiran 2. Data *Board Size*, Proporsi Komisaris Independen, Ukuran Komite Audit, dan Proporsi Komite Audit Ahli Perusahaan, *Firm Size*, serta Risiko Kebangkrutan, dan Statistik Deskriptifnya

	Perusahaan	Tahun	Board Size	proporsi komisaris independen	Ukuran Komite Audit	Proporsi Komite Audit Ahli	Firm Size	Risiko Kebangkrutan
1	PT Adhi Karya (Persero) Tbk	2010	10	0.40	4	0.75	29.226	1.993548
	PT Adhi Karya (Persero) Tbk	2011	10	0.40	3	0.67	29.441	1.719705
	PT Adhi Karya (Persero) Tbk	2012	11	0.33	3	0.67	29.694	1.944731
	PT Adhi Karya (Persero) Tbk	2013	11	0.33	3	0.67	29.905	1.993292
	PT Adhi Karya (Persero) Tbk	2014	12	0.33	2	0.50	29.978	1.969373
2	PT Adira Dinamika Multi Finance Tbk	2010	12	0.50	4	0.50	29.659	5.000487
	PT Adira Dinamika Multi Finance Tbk	2011	12	0.43	7	0.50	30.458	2.940386
	PT Adira Dinamika Multi Finance Tbk	2012	12	0.43	7	0.50	30.868	1.958035
	PT Adira Dinamika Multi Finance Tbk	2013	14	0.50	4	0.75	31.065	1.779940
	PT Adira Dinamika Multi Finance Tbk	2014	13	0.50	4	0.75	31.030	1.569824
3	PT Aneka Tambang (Persero) Tbk	2010	10	0.50	6	0.67	30.134	4.013585
	PT Aneka Tambang (Persero) Tbk	2011	12	0.33	7	0.71	30.352	4.888319
	PT Aneka Tambang (Persero) Tbk	2012	11	0.33	6	0.67	30.612	3.411670
	PT Aneka Tambang (Persero) Tbk	2013	12	0.33	6	0.67	30.716	1.842783
	PT Aneka Tambang (Persero) Tbk	2014	12	0.33	4	0.50	30.724	1.715173
4	PT Astra Otoparts Tbk	2010	18	0.30	3	0.67	29.351	7.672980
	PT Astra Otoparts Tbk	2011	18	0.40	3	0.67	29.572	6.161943
	PT Astra Otoparts Tbk	2012	17	0.33	3	0.67	29.807	4.609768
	PT Astra Otoparts Tbk	2013	17	0.36	3	0.67	30.156	5.559652
	PT Astra Otoparts Tbk	2014	20	0.30	3	0.67	30.297	5.166148
5	PT Bank Central Asia Tbk	2010	14	0.60	4	1.00	33.413	0.808814
	PT Bank Central Asia Tbk	2011	15	0.60	3	1.00	33.576	0.808711

	PT Bank Central Asia Tbk	2012	15	0.60	3	1.00	33.725	0.764712
	PT Bank Central Asia Tbk	2013	15	0.60	3	1.00	33.838	0.779909
	PT Bank Central Asia Tbk	2014	16	0.60	3	1.00	33.945	1.011004
6	PT Bank Negara Indonesia (Persero) Tbk	2010	17	0.57	4	1.00	33.147	0.660196
	PT Bank Negara Indonesia (Persero) Tbk	2011	18	0.57	4	1.00	33.332	0.597705
	PT Bank Negara Indonesia (Persero) Tbk	2012	17	0.57	4	1.00	33.440	0.620907
	PT Bank Negara Indonesia (Persero) Tbk	2013	18	0.57	4	1.00	33.589	0.589507
	PT Bank Negara Indonesia (Persero) Tbk	2014	19	0.50	5	1.00	33.663	0.805794
7	PT Bank Nusantara Parahyangan Tbk	2010	10	0.60	3	1.00	29.295	0.521614
	PT Bank Nusantara Parahyangan Tbk	2011	9	0.60	3	1.00	29.513	0.564402
	PT Bank Nusantara Parahyangan Tbk	2012	9	0.50	3	1.00	29.737	0.549306
	PT Bank Nusantara Parahyangan Tbk	2013	9	0.50	3	1.00	29.932	0.608504
	PT Bank Nusantara Parahyangan Tbk	2014	9	0.50	3	1.00	29.879	0.763082
8	PT Bank Rakyat Indonesia (Persero) Tbk	2010	17	0.57	6	0.67	33.633	0.776376
	PT Bank Rakyat Indonesia (Persero) Tbk	2011	17	0.50	6	0.67	33.784	0.801885
	PT Bank Rakyat Indonesia (Persero) Tbk	2012	19	0.50	8	0.75	33.943	0.497095
	PT Bank Rakyat Indonesia (Persero) Tbk	2013	19	0.38	8	0.75	34.071	0.781892
	PT Bank Rakyat Indonesia (Persero) Tbk	2014	17	0.71	6	0.83	34.318	0.813795
9	PT Bank Tabungan Negara (Persero) Tbk	2010	11	0.60	5	0.60	31.856	0.708689
	PT Bank Tabungan Negara (Persero) Tbk	2011	11	0.60	5	0.60	32.121	0.709809
	PT Bank Tabungan Negara (Persero) Tbk	2012	10	0.33	5	1.00	32.347	0.675216
	PT Bank Tabungan Negara (Persero) Tbk	2013	13	0.33	5	1.00	32.508	0.638212
	PT Bank Tabungan Negara (Persero) Tbk	2014	12	0.50	5	0.80	32.605	0.670805
10	PT Bank Mutiara Tbk / Bank Jtrust Indonesia Tbk	2010	7	0.67	3	0.67	30.009	-0.568413
	PT Bank Mutiara Tbk / Bank Jtrust Indonesia Tbk	2011	8	0.50	5	0.80	30.206	-0.316086
	PT Bank Mutiara Tbk / Bank Jtrust Indonesia Tbk	2012	8	0.67	4	0.75	30.355	-0.280689

	PT Bank Mutiara Tbk / Bank Jtrust Indonesia Tbk	2013	8	0.67	4	0.75	30.310	-0.418095
	PT Bank Mutiara Tbk / Bank Jtrust Indonesia Tbk	2014	8	0.67	7	0.57	30.171	-0.650500
11	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2010	10	0.60	4	1.00	31.403	0.860879
	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2011	10	0.60	4	1.00	31.628	0.613884
	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2012	12	0.67	6	1.00	31.891	0.721899
	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2013	10	0.80	6	1.00	31.893	0.754679
	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2014	7	0.57	6	1.00	31.960	0.711477
12	PT Bank Mandiri (Persero) Tbk	2010	18	0.57	5	1.00	33.740	0.646605
	PT Bank Mandiri (Persero) Tbk	2011	18	0.57	5	0.80	33.944	0.706007
	PT Bank Mandiri (Persero) Tbk	2012	18	0.57	6	0.83	34.086	0.852505
	PT Bank Mandiri (Persero) Tbk	2013	18	0.57	6	1.00	34.228	0.827003
	PT Bank Mandiri (Persero) Tbk	2014	18	0.57	6	1.00	34.382	0.853099
13	PT Bakrie & Brothers Tbk	2010	9	0.50	4	0.50	31.089	-1.329213
	PT Bakrie & Brothers Tbk	2011	9	0.50	4	0.50	30.858	1.120158
	PT Bakrie & Brothers Tbk	2012	9	0.50	4	0.50	30.382	1.200211
	PT Bakrie & Brothers Tbk	2013	8	0.50	4	0.50	30.105	-3.926139
	PT Bakrie & Brothers Tbk	2014	8	0.50	3	0.67	30.055	-1.419065
14	PT Bank CIMB Niaga Tbk	2010	18	0.50	6	1.00	32.598	0.689004
	PT Bank CIMB Niaga Tbk	2011	19	0.50	6	1.00	32.748	0.623798
	PT Bank CIMB Niaga Tbk	2012	18	0.50	6	1.00	32.916	0.603304
	PT Bank CIMB Niaga Tbk	2013	19	0.50	6	0.67	33.019	0.559106
	PT Bank CIMB Niaga Tbk	2014	19	0.50	6	0.67	33.083	0.562802
15	PT Bank Permata Tbk	2010	18	0.56	3	1.00	31.933	0.501605

	PT Bank Permata Tbk	2011	18	0.56	4	0.75	32.249	0.496894
	PT Bank Permata Tbk	2012	18	0.56	4	1.00	32.512	0.495922
	PT Bank Permata Tbk	2013	17	0.63	4	1.00	32.742	0.364620
	PT Bank Permata Tbk	2014	16	0.50	3	1.00	32.853	0.535305
16	PT Bakrie Telecom Tbk	2010	11	0.40	3	0.67	30.145	0.863376
	PT Bakrie Telecom Tbk	2011	9	0.40	3	0.67	30.134	0.384788
	PT Bakrie Telecom Tbk	2012	11	0.60	3	0.67	29.834	-1.591461
	PT Bakrie Telecom Tbk	2013	12	0.50	3	0.67	29.842	-0.025027
	PT Bakrie Telecom Tbk	2014	10	0.50	3	0.67	29.658	-3.134555
17	PT Bumi Resources Tbk	2010	13	0.38	4	0.50	31.783	1.873902
	PT Bumi Resources Tbk	2011	13	0.38	4	0.50	31.850	1.456157
	PT Bumi Resources Tbk	2012	20	0.31	3	0.67	31.895	0.289787
	PT Bumi Resources Tbk	2013	20	0.57	3	0.67	32.085	0.454694
	PT Bumi Resources Tbk	2014	13	0.57	3	0.67	32.019	-0.456029
18	PT Bakrieland Development Tbk	2010	11	0.33	3	1.00	30.468	1.004720
	PT Bakrieland Development Tbk	2011	8	0.40	3	1.00	30.505	0.974286
	PT Bakrieland Development Tbk	2012	9	0.33	3	1.00	30.355	0.441306
	PT Bakrieland Development Tbk	2013	9	0.40	3	1.00	30.141	0.471230
	PT Bakrieland Development Tbk	2014	8	0.40	3	1.00	30.306	6.676991
19	PT Garuda Indonesia (Persero) Tbk	2010	11	0.20	4	0.75	30.246	1.671571
	PT Garuda Indonesia (Persero) Tbk	2011	11	0.40	4	0.75	30.522	2.027992
	PT Garuda Indonesia (Persero) Tbk	2012	14	0.33	3	0.67	30.824	2.193221
	PT Garuda Indonesia (Persero) Tbk	2013	14	0.40	4	0.50	31.234	1.551242
	PT Garuda Indonesia (Persero) Tbk	2014	12	0.33	4	0.75	31.283	0.933031
20	PT Indo Tambangraya Megah Tbk	2010	11	0.33	3	1.00	29.913	13.466869
	PT Indo Tambangraya Megah Tbk	2011	11	0.33	3	1.00	30.292	9.905991
	PT Indo Tambangraya Megah Tbk	2012	11	0.33	3	1.00	30.300	9.901364
	PT Indo Tambangraya Megah Tbk	2013	12	0.33	3	0.67	30.421	6.887035

	PT Indo Tambangraya Megah Tbk	2014	10	0.33	3	0.67	30.420	4.928814
21	PT Jasa Marga (Persero) Tbk	2010	11	0.33	3	0.33	30.547	2.183173
	PT Jasa Marga (Persero) Tbk	2011	11	0.33	3	0.33	30.672	2.252474
	PT Jasa Marga (Persero) Tbk	2012	11	0.33	3	0.33	30.840	2.366634
	PT Jasa Marga (Persero) Tbk	2013	11	0.33	3	0.33	30.965	1.973037
	PT Jasa Marga (Persero) Tbk	2014	11	0.33	3	0.33	31.092	2.228612
22	PT Krakatau Steel (Persero) Tbk	2010	10	0.50	3	0.67	30.498	2.939855
	PT Krakatau Steel (Persero) Tbk	2011	11	0.40	3	0.67	30.700	2.079767
	PT Krakatau Steel (Persero) Tbk	2012	11	0.40	3	0.67	30.841	1.509907
	PT Krakatau Steel (Persero) Tbk	2013	12	0.40	4	1.00	31.005	1.230024
	PT Krakatau Steel (Persero) Tbk	2014	13	0.33	4	1.00	31.107	0.559981
23	PT Metropolitan Land Tbk	2010	10	0.33	3	1.00	27.776	2.497609
	PT Metropolitan Land Tbk	2011	10	0.33	3	1.00	28.179	4.094187
	PT Metropolitan Land Tbk	2012	11	0.33	3	1.00	28.332	4.258263
	PT Metropolitan Land Tbk	2013	11	0.33	3	1.00	28.673	2.986798
	PT Metropolitan Land Tbk	2014	11	0.33	3	1.00	28.810	3.272156
24	PT Bank OCBC NISP Tbk	2010	15	0.50	3	0.33	31.546	0.558914
	PT Bank OCBC NISP Tbk	2011	17	0.57	4	0.50	31.723	0.505019
	PT Bank OCBC NISP Tbk	2012	17	0.50	4	0.50	32.002	0.497227
	PT Bank OCBC NISP Tbk	2013	17	0.50	4	0.50	32.211	0.581028
	PT Bank OCBC NISP Tbk	2014	18	0.50	4	0.75	32.267	0.651116
25	PT Bukit Asam (Persero) Tbk	2010	11	0.40	3	0.67	29.797	17.383893
	PT Bukit Asam (Persero) Tbk	2011	12	0.33	3	0.67	30.074	10.835780
	PT Bukit Asam (Persero) Tbk	2012	12	0.33	3	0.67	30.175	8.325589
	PT Bukit Asam (Persero) Tbk	2013	12	0.33	4	0.50	30.089	6.269740
	PT Bukit Asam (Persero) Tbk	2014	12	0.33	4	0.50	30.326	5.312617
26	PT Timah (Persero) Tbk	2010	11	0.50	5	0.20	29.403	8.496582
	PT Timah (Persero) Tbk	2011	11	0.50	4	0.75	29.514	6.024968



	PT Timah (Persero) Tbk	2012	12	0.50	4	0.75	29.439	6.206218
	PT Timah (Persero) Tbk	2013	12	0.50	4	0.75	29.741	3.980058
	PT Timah (Persero) Tbk	2014	12	0.33	4	0.75	29.909	3.590244
27	PT Telekomunikasi Indonesia (Persero) Tbk	2010	12	0.40	5	0.60	32.241	4.132812
	PT Telekomunikasi Indonesia (Persero) Tbk	2011	13	0.40	6	0.50	32.266	4.121309
	PT Telekomunikasi Indonesia (Persero) Tbk	2012	13	0.40	6	0.83	32.344	4.685507
	PT Telekomunikasi Indonesia (Persero) Tbk	2013	13	0.33	5	0.80	32.483	4.730752
	PT Telekomunikasi Indonesia (Persero) Tbk	2014	14	0.43	5	0.80	32.580	5.267163
28	PT United Tractors Tbk	2010	12	0.50	3	0.67	31.022	6.119843
	PT United Tractors Tbk	2011	12	0.50	3	1.00	31.469	5.629240
	PT United Tractors Tbk	2012	12	0.50	3	0.67	31.549	4.927288
	PT United Tractors Tbk	2013	12	0.43	3	0.67	31.680	4.130111
	PT United Tractors Tbk	2014	12	0.43	3	0.67	31.730	4.036919
29	PT Panorama Transportasi Tbk	2010	6	0.33	3	0.33	26.163	0.883213
	PT Panorama Transportasi Tbk	2011	7	0.33	3	1.00	26.294	1.205146
	PT Panorama Transportasi Tbk	2012	7	0.33	3	1.00	26.678	1.079079
	PT Panorama Transportasi Tbk	2013	9	0.33	3	1.00	26.968	1.111641
	PT Panorama Transportasi Tbk	2014	8	0.33	3	1.00	26.891	1.302198
30	PT Wijaya Karya (Persero) Tbk	2010	10	0.40	3	0.67	19.469	2.323942
	PT Wijaya Karya (Persero) Tbk	2011	10	0.40	3	0.67	29.750	1.925270
	PT Wijaya Karya (Persero) Tbk	2012	12	0.33	3	0.67	30.024	2.089595
	PT Wijaya Karya (Persero) Tbk	2013	12	0.33	5	0.80	30.164	2.125856
	PT Wijaya Karya (Persero) Tbk	2014	12	0.40	6	0.83	30.398	2.699417

Statistik Deskriptif dari Variabel *Board Size*, Proporsi Komisaris Independen, Ukuran Komite Audit, Proporsi Komite Audit Ahli, *Firm Size*, dan Risiko Kebangkrutan Menggunakan SPSS 22.

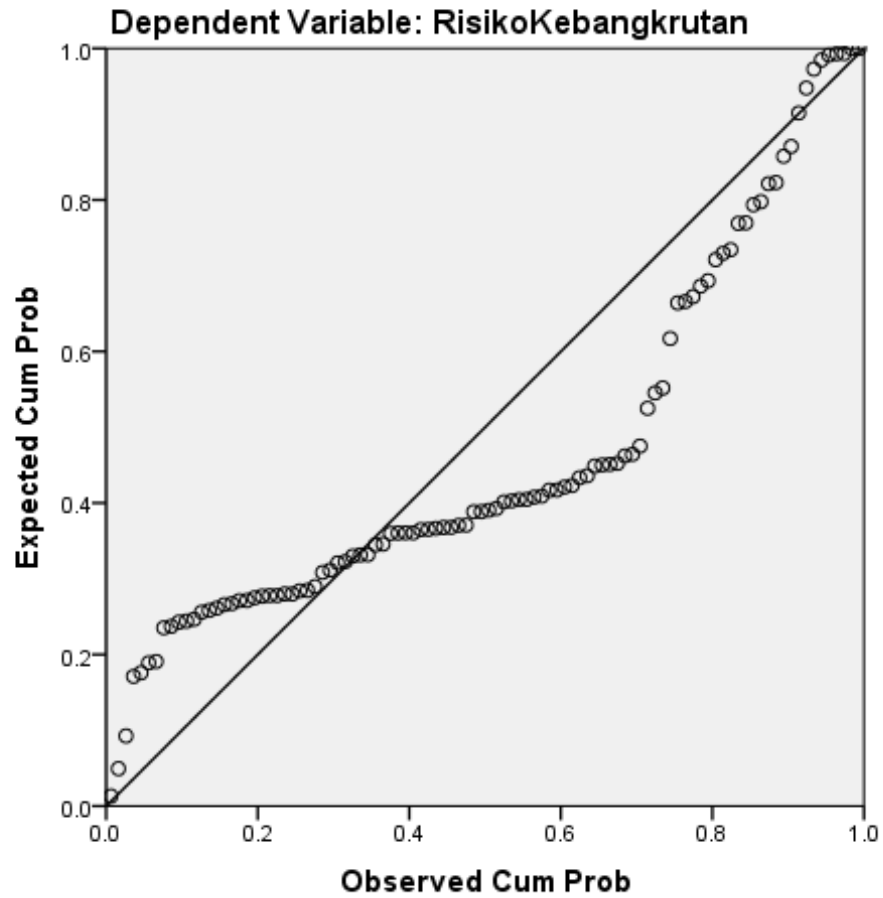
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Board Size	150	6	20	12.66	3.473
proporsi komisaris independen	150	.2	.8	.453	.1114
Ukuran Komite Audit	150	2	8	4.01	1.258
Proporsi Komite Audit Ahli	150	.20	1.00	.7606	.20569
Firm Size	150	19.4690	34.3820	30.963293	1.9212335
Risiko Kebangkrutan	150	-3.9261	17.3839	2.234406	2.8636845
Valid N (listwise)	150				



Lampiran 3. Pengolahan data menggunakan SPSS 22 untuk variabel 1 terhadap risiko kebangkrutan yang dimoderasi oleh variabel *firm size*

**Normal P-P Plot of Regression Standardized Residual**



**Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
SkorCGPI	.433	2.312
CGPI.Size	.433	2.312

a. Dependent Variable: RisikoKebangkrutan

### Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	-.38347
Cases < Test Value	49
Cases >= Test Value	50
Total Cases	99
Number of Runs	49
Z	-.302
Asymp. Sig. (2-tailed)	.763

a. Median

### Correlations

			SkorCGPI	CGPI.Size	FirmSize	Unstandardized Residual
Spearman's rho	SkorCGPI	Correlation Coefficient	1.000	.843**	.756**	-.033
		Sig. (2-tailed)	.	.000	.000	.748
		N	100	100	100	100
	CGPI.Size	Correlation Coefficient	.843**	1.000	.976**	-.010
		Sig. (2-tailed)	.000	.	.000	.925
		N	100	100	100	100
	FirmSize	Correlation Coefficient	.756**	.976**	1.000	-.046
		Sig. (2-tailed)	.000	.000	.	.647
		N	100	100	100	100
Unstandardized Residual		Correlation Coefficient	-.033	-.010	-.046	1.000
		Sig. (2-tailed)	.748	.925	.647	.
		N	100	100	100	100

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CGPI.FirmSize, SkorCGPI <sup>b</sup>		Enter

a. Dependent Variable: RisikoKebangkrutan

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.334 <sup>a</sup>	.112	.093	3.0734756

a. Predictors: (Constant), CGPI.FirmSize, SkorCGPI

b. Dependent Variable: RisikoKebangkrutan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	115.042	2	57.521	6.089	.003 <sup>b</sup>
	Residual	916.286	97	9.446		
	Total	1031.328	99			

a. Dependent Variable: RisikoKebangkrutan

b. Predictors: (Constant), CGPI.FirmSize, SkorCGPI

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9.087	4.551		-1.997	.049
	SkorCGPI	.381	.112	.833	3.395	.001
	CGPI.FirmSize	-.008	.002	-.845	-3.441	.001

a. Dependent Variable: RisikoKebangkrutan

**Residuals Statistics<sup>a</sup>**

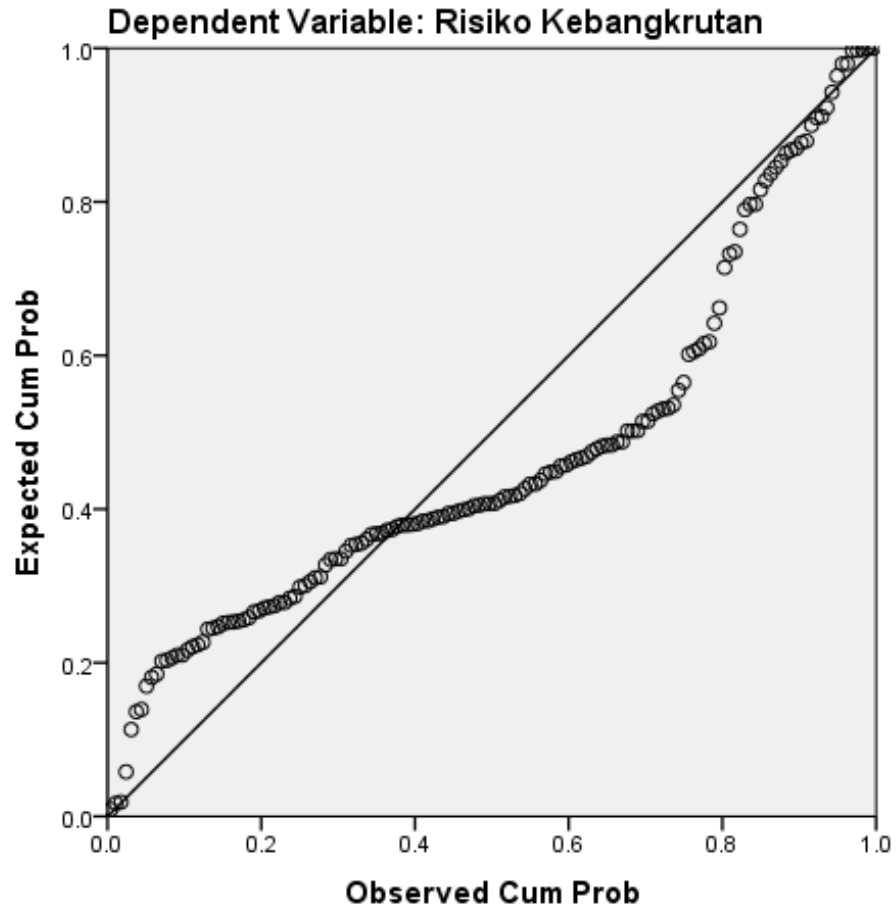
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.846731	9.396965	2.472438	1.0779792	100
Std. Predicted Value	-1.508	6.424	.000	1.000	100
Standard Error of Predicted Value	.327	2.058	.491	.206	100
Adjusted Predicted Value	.439027	15.140850	2.537343	1.5102149	100
Residual	-7.0730228	13.6789312	.0000000	3.0422720	100
Std. Residual	-2.301	4.451	.000	.990	100
Stud. Residual	-3.098	4.503	-.009	1.023	100
Deleted Residual	-12.8169079	14.0046654	-.0649051	3.2968493	100
Stud. Deleted Residual	-3.247	5.037	.001	1.068	100
Mahal. Distance	.130	43.377	1.980	4.453	100
Cook's Distance	.000	2.598	.034	.260	100
Centered Leverage Value	.001	.438	.020	.045	100

a. Dependent Variable: RisikoKebangkrutan



Lampiran 4. Pengolahan data menggunakan SPSS 22 untuk variabel 2 terhadap risiko kebangkrutan yang dimoderasi oleh variabel *firm size*

**Normal P-P Plot of Regression Standardized Residual**



**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	BoardSize	.135	7.410
	BoardSize.FirmSize	.135	7.410

a. Dependent Variable: Risiko Kebangkrutan

**Runs Test**

	Unstandardized Residual
Test Value <sup>a</sup>	.00964
Cases < Test Value	74
Cases >= Test Value	75
Total Cases	149
Number of Runs	80
Z	.740
Asymp. Sig. (2-tailed)	.459

a. Median

**Correlations**

			Board Size	BoardSize.Firm Size	FirmSize1	Unstandardized Residual
Spearman's rho	Board Size	Correlation Coefficient	1.000	.992**	.664**	.108
		Sig. (2-tailed)	.	.000	.000	.190
		N	150	150	150	149
BoardSize.FirmSize	BoardSize.FirmSize	Correlation Coefficient	.992**	1.000	.733**	.124
		Sig. (2-tailed)	.000	.	.000	.132
		N	150	150	150	149
FirmSize1	FirmSize1	Correlation Coefficient	.664**	.733**	1.000	.156
		Sig. (2-tailed)	.000	.000	.	.058
		N	150	150	150	149
Unstandardized Residual	Unstandardized Residual	Correlation Coefficient	.108	.124	.156	1.000
		Sig. (2-tailed)	.190	.132	.058	.
		N	149	149	149	149

\*\* . Correlation is significant at the 0.01 level (2-tailed).





**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	BoardSize.Firm Size, Board Size <sup>b</sup>		Enter

a. Dependent Variable: Risiko Kebangkrutan

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.352 <sup>a</sup>	.124	.112	2.698255718

a. Predictors: (Constant), BoardSize.FirmSize, Board Size

b. Dependent Variable: Risiko Kebangkrutan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	151.657	2	75.828	10.415	.000 <sup>b</sup>
	Residual	1070.246	147	7.281		
	Total	1221.903	149			

a. Dependent Variable: Risiko Kebangkrutan

b. Predictors: (Constant), BoardSize.FirmSize, Board Size

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.342	1.083		-.316	.752
	Board Size	1.906	.436	2.312	4.370	.000
	BoardSize.FirmSize	-.054	.012	-2.389	-4.515	.000

a. Dependent Variable: Risiko Kebangkrutan

**Residuals Statistics<sup>a</sup>**

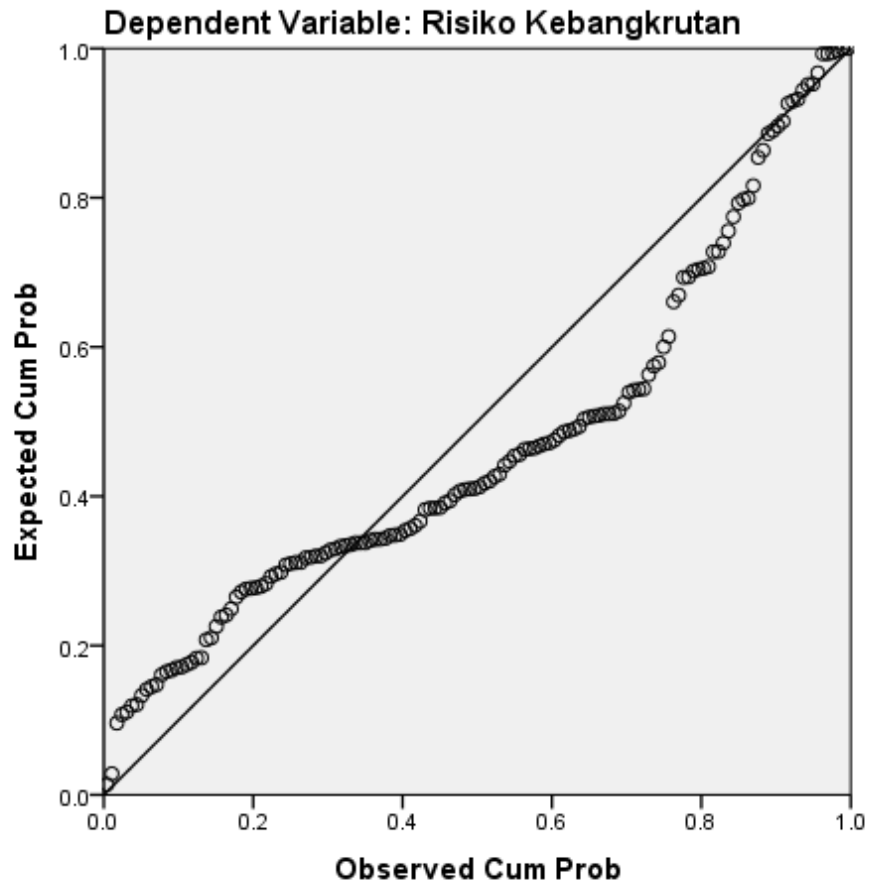
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.29875612	8.12567997	2.23440610	1.008876069	150
Std. Predicted Value	-1.919	5.839	.000	1.000	150
Standard Error of Predicted Value	.224	1.310	.355	.140	150
Adjusted Predicted Value	.27432171	9.91356850	2.24977591	1.079147966	150
Residual	-5.801738262	14.591070175	.000000000	2.680085439	150
Std. Residual	-2.150	5.408	.000	.993	150
Stud. Residual	-2.459	5.434	-.003	1.004	150
Deleted Residual	-7.589626789	14.735547066	-.015369808	2.743423433	150
Stud. Deleted Residual	-2.503	6.058	.005	1.040	150
Mahal. Distance	.036	34.107	1.987	3.395	150
Cook's Distance	.000	.621	.008	.051	150
Centered Leverage Value	.000	.229	.013	.023	150

a. Dependent Variable: Risiko Kebangkrutan



Lampiran 5. Pengolahan data menggunakan SPSS 22 untuk variabel 3 terhadap risiko kebangkrutan yang dimoderasi oleh variabel *firm size*

**Normal P-P Plot of Regression Standardized Residual**



**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	proporsi komisaris independen	.756	1.322
	PROKI.FS	.756	1.322

a. Dependent Variable: Risiko Kebangkrutan

### Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	-.07359
Cases < Test Value	74
Cases >= Test Value	75
Total Cases	149
Number of Runs	84
Z	1.398
Asymp. Sig. (2-tailed)	.162

a. Median

### Correlations

			ProKI	Unstandardized Residual	ProKI.FS	FS
Spearman's rho	ProKI	Correlation Coefficient	1.000	-.135	-.388**	-.253**
		Sig. (2-tailed)	.	.101	.000	.002
		N	150	150	150	150
Unstandardized Residual		Correlation Coefficient	-.135	1.000	.146	.210**
		Sig. (2-tailed)	.101	.	.075	.010
		N	150	150	150	150
ProKI.FS		Correlation Coefficient	-.388**	.146	1.000	.907**
		Sig. (2-tailed)	.000	.075	.	.000
		N	150	150	150	150
FS		Correlation Coefficient	-.253**	.210**	.907**	1.000
		Sig. (2-tailed)	.002	.010	.000	.
		N	150	150	150	150

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	ProKomIn.Firm Size, proporsi komisaris independen <sup>b</sup>		Enter

a. Dependent Variable: Risiko Kebangkrutan

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.421 <sup>a</sup>	.177	.166	2.615266083

a. Predictors: (Constant), ProKomIn.FirmSize, proporsi komisaris independen

b. Dependent Variable: Risiko Kebangkrutan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	216.479	2	108.239	15.825	.000 <sup>b</sup>
	Residual	1005.424	147	6.840		
	Total	1221.903	149			

a. Dependent Variable: Risiko Kebangkrutan

b. Predictors: (Constant), ProKomIn.FirmSize, proporsi komisaris independen

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.901	.993		6.947	.000
	proporsi komisaris independen	-6.039	9.697	-.235	-.623	.534
	ProKomIn.FirmSize	-.137	.275	-.188	-.499	.619

a. Dependent Variable: Risiko Kebangkrutan

**Residuals Statistics<sup>a</sup>**

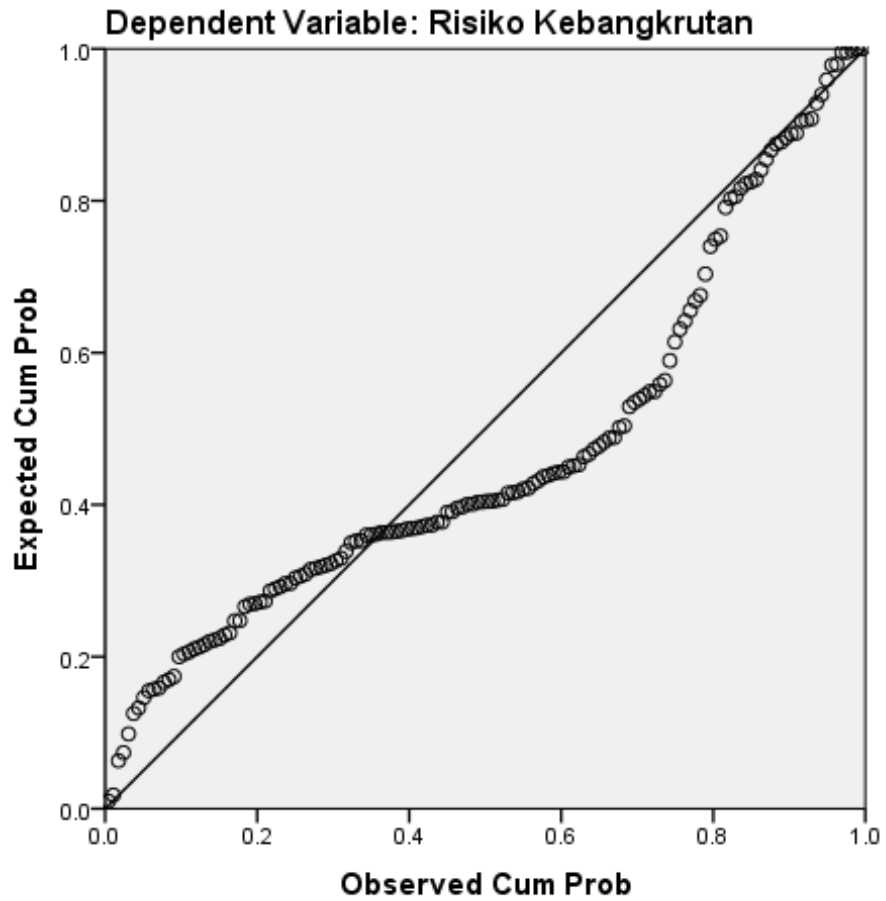
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1.42393076	4.86506081	2.23440610	1.205354361	150
Std. Predicted Value	-3.035	2.182	.000	1.000	150
Standard Error of Predicted Value	.219	1.258	.350	.120	150
Adjusted Predicted Value	-1.60341823	5.02038193	2.23851489	1.215380181	150
Residual	-5.746573925	14.530425072	.000000000	2.597654663	150
Std. Residual	-2.197	5.556	.000	.993	150
Stud. Residual	-2.212	5.583	-.001	1.001	150
Deleted Residual	-5.823577404	14.672337532	-.004108791	2.638484593	150
Stud. Deleted Residual	-2.242	6.268	.007	1.038	150
Mahal. Distance	.051	33.486	1.987	3.104	150
Cook's Distance	.000	.101	.005	.012	150
Centered Leverage Value	.000	.225	.013	.021	150

a. Dependent Variable: Risiko Kebangkrutan



Lampiran 6. Pengolahan data menggunakan SPSS 22 untuk variabel 4 terhadap risiko kebangkrutan yang dimoderasi oleh variabel *firm size*

**Normal P-P Plot of Regression Standardized Residual**



**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	UkuranKomiteAudit	.128	7.802
	UkuranKomiteAudit.FirmSize	.128	7.802

a. Dependent Variable: Risiko Kebangkrutan

**Runs Test**

	Unstandardized Residual
Test Value <sup>a</sup>	.01829
Cases < Test Value	74
Cases >= Test Value	75
Total Cases	149
Number of Runs	76
Z	.083
Asymp. Sig. (2-tailed)	.934

a. Median

**Correlations**

			Ukuran Komite Audit	Firm Size	UkKomAu .FirmSize	Unstandardized Residual
Spearman's rho	Ukuran Komite Audit	Correlation Coefficient	1.000	.517**	.937**	.142
		Sig. (2-tailed)	.	.000	.000	.084
		N	150	150	150	150
Firm Size	Firm Size	Correlation Coefficient	.517**	1.000	.747**	.048
		Sig. (2-tailed)	.000	.	.000	.562
		N	150	150	150	150
UkKomAu.FirmSize	UkKomAu.FirmSize	Correlation Coefficient	.937**	.747**	1.000	.150
		Sig. (2-tailed)	.000	.000	.	.068
		N	150	150	150	150
Unstandardized Residual	Unstandardized Residual	Correlation Coefficient	.142	.048	.150	1.000
		Sig. (2-tailed)	.084	.562	.068	.
		N	150	150	150	150

\*\* . Correlation is significant at the 0.01 level (2-tailed).



**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	UkKomAud.FirmSize, Ukuran Komite Audit <sup>b</sup>		Enter

a. Dependent Variable: Risiko Kebangkrutan

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.243 <sup>a</sup>	.059	.046	2.796904352

a. Predictors: (Constant), UkKomAud.FirmSize, Ukuran Komite Audit

b. Dependent Variable: Risiko Kebangkrutan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	71.970	2	35.985	4.600	.012 <sup>b</sup>
	Residual	1149.933	147	7.823		
	Total	1221.903	149			

a. Dependent Variable: Risiko Kebangkrutan

b. Predictors: (Constant), UkKomAud.FirmSize, Ukuran Komite Audit

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.712	.882		3.076	.002
	Ukuran Komite Audit	2.343	1.207	1.030	1.941	.054
	UkKomAud.FirmSize	-.079	.035	-1.204	-2.270	.025

a. Dependent Variable: Risiko Kebangkrutan

**Residuals Statistics<sup>a</sup>**

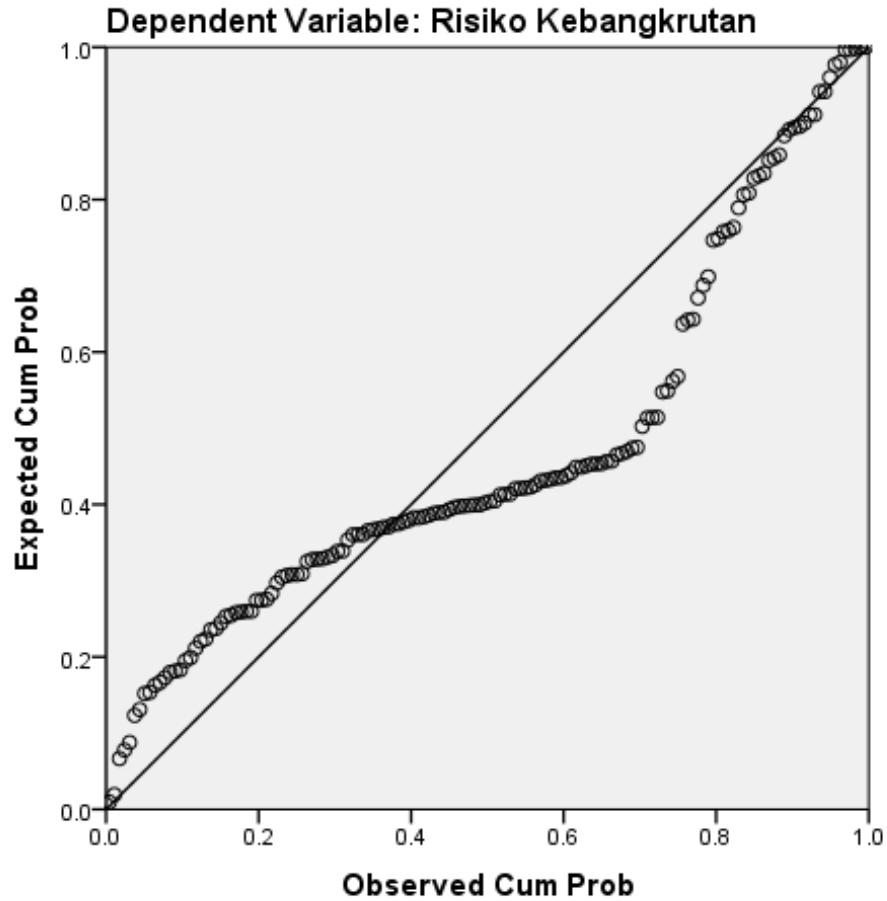
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.02995920	5.13721132	2.23440610	.694994436	150
Std. Predicted Value	-3.258	4.177	.000	1.000	150
Standard Error of Predicted Value	.228	1.153	.369	.143	150
Adjusted Predicted Value	-.11031193	5.71345901	2.23763833	.717330567	150
Residual	-6.517812252	14.689282417	.000000000	2.778069765	150
Std. Residual	-2.330	5.252	.000	.993	150
Stud. Residual	-2.342	5.282	-.001	1.001	150
Deleted Residual	-6.581971645	14.855889320	-.003232232	2.821757749	150
Stud. Deleted Residual	-2.379	5.848	.006	1.032	150
Mahal. Distance	.000	24.338	1.987	3.011	150
Cook's Distance	.000	.105	.005	.013	150
Centered Leverage Value	.000	.163	.013	.020	150

a. Dependent Variable: Risiko Kebangkrutan



Lampiran 7. Pengolahan data menggunakan SPSS 22 untuk variabel 5 terhadap risiko kebangkrutan yang dimoderasi oleh variabel *firm size*

**Normal P-P Plot of Regression Standardized Residual**



**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	ProporsiKomiteAuditAhli	.146	6.860
	ProKomAuditAhli.FirmSize	.146	6.860

a. Dependent Variable: Risiko Kebangkrutan

### Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	.01763
Cases < Test Value	74
Cases >= Test Value	75
Total Cases	149
Number of Runs	82
Z	1.069
Asymp. Sig. (2-tailed)	.285

a. Median

### Correlations

			Unstandardized Residual	PKAAhli.FirmSize	Firm Size	Proporsi Komite Audit Ahli
Spearman's rho	Unstandardized	Correlation Coefficient	1.000	.040	.042	.006
	Residual	Sig. (2-tailed)	.	.625	.611	.938
		N	150	150	150	150
PKAAhli.FirmSize		Correlation Coefficient	.040	1.000	.394**	.960**
		Sig. (2-tailed)	.625	.	.000	.000
		N	150	150	150	150
Firm Size		Correlation Coefficient	.042	.394**	1.000	.150
		Sig. (2-tailed)	.611	.000	.	.067
		N	150	150	150	150
Proporsi Komite Audit Ahli		Correlation Coefficient	.006	.960**	.150	1.000
		Sig. (2-tailed)	.938	.000	.067	.
		N	150	150	150	150

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	ProKomAudAhli .FirmSize, Proporsi Komite Audit Ahli <sup>b</sup>		Enter

a. Dependent Variable: Risiko Kebangkrutan

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.227 <sup>a</sup>	.052	.039	2.807790443

a. Predictors: (Constant), ProKomAudAhli.FirmSize, Proporsi Komite Audit Ahli

b. Dependent Variable: Risiko Kebangkrutan

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	63.001	2	31.500	3.996	.020 <sup>b</sup>
	Residual	1158.902	147	7.884		
	Total	1221.903	149			

a. Dependent Variable: Risiko Kebangkrutan

b. Predictors: (Constant), ProKomAudAhli.FirmSize, Proporsi Komite Audit Ahli

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.969	.886		3.352	.001
	Proporsi Komite Audit Ahli	10.643	4.739	.765	2.246	.026
	ProKomAudAhli.FirmSize	-.374	.145	-.881	-2.587	.011

a. Dependent Variable: Risiko Kebangkrutan

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.75214529	5.20951414	2.23440610	.650248427	150
Std. Predicted Value	-2.280	4.575	.000	1.000	150
Standard Error of Predicted Value	.230	1.132	.375	.131	150
Adjusted Predicted Value	.74771655	5.76962948	2.24287927	.676824815	150
Residual	-6.586321354	14.749684334	.000000000	2.788882548	150
Std. Residual	-2.346	5.253	.000	.993	150
Stud. Residual	-2.367	5.278	-.001	1.002	150
Deleted Residual	-6.704347134	14.891952515	-.008473173	2.838241421	150
Stud. Deleted Residual	-2.405	5.843	.006	1.034	150
Mahal. Distance	.003	23.227	1.987	2.610	150
Cook's Distance	.000	.110	.006	.016	150
Centered Leverage Value	.000	.156	.013	.018	150

a. Dependent Variable: Risiko Kebangkrutan

