

BAB V

PENUTUP

5.1 Kesimpulan

Penelitian ini dilakukan untuk menguji pengaruh transaksi pihak-pihak istimewa terhadap kinerja keuangan. Dari hasil penelitian sebagaimana dibahas sebelumnya, maka dapat ditarik kesimpulan sebagai berikut:

1. Penjualan kepada pihak-pihak istimewa tidak berpengaruh signifikan terhadap kinerja keuangan.
2. Pembelian dari pihak-pihak istimewa berpengaruh signifikan terhadap kinerja keuangan.

5.2. Keterbatasan Penelitian dan Saran

Penelitian ini mengukur transaksi pihak-pihak istimewa hanya menggunakan penjualan kepada pihak-pihak istimewa dan pembelian dari pihak-pihak istimewa untuk melihat pengaruh transaksi pihak-pihak istimewa terhadap kinerja keuangan pada perusahaan manufaktur di BEI. Penelitian selanjutnya dapat menggunakan pengukuran transaksi pihak-pihak istimewa lainnya yang telah diatur dalam PSAK No. 7 (revisi 2009), dan juga dapat menggunakan jenis industri lainnya yang kemudian disesuaikan dengan pengukuran sehingga pengaruh dari transaksi pihak-pihak istimewa ini lebih dapat dijelaskan lagi.

5.3. Implikasi Penelitian

Berdasarkan hasil penelitian yang telah dibahas sebelumnya, maka implikasi dari penelitian ini adalah perusahaan dapat menggunakan pembelian dari pihak-pihak istimewa untuk meningkatkan kinerja keuangan karena terbukti dengan membeli dari pihak istimewa, perusahaan dapat meningkatkan kinerja keuangan.



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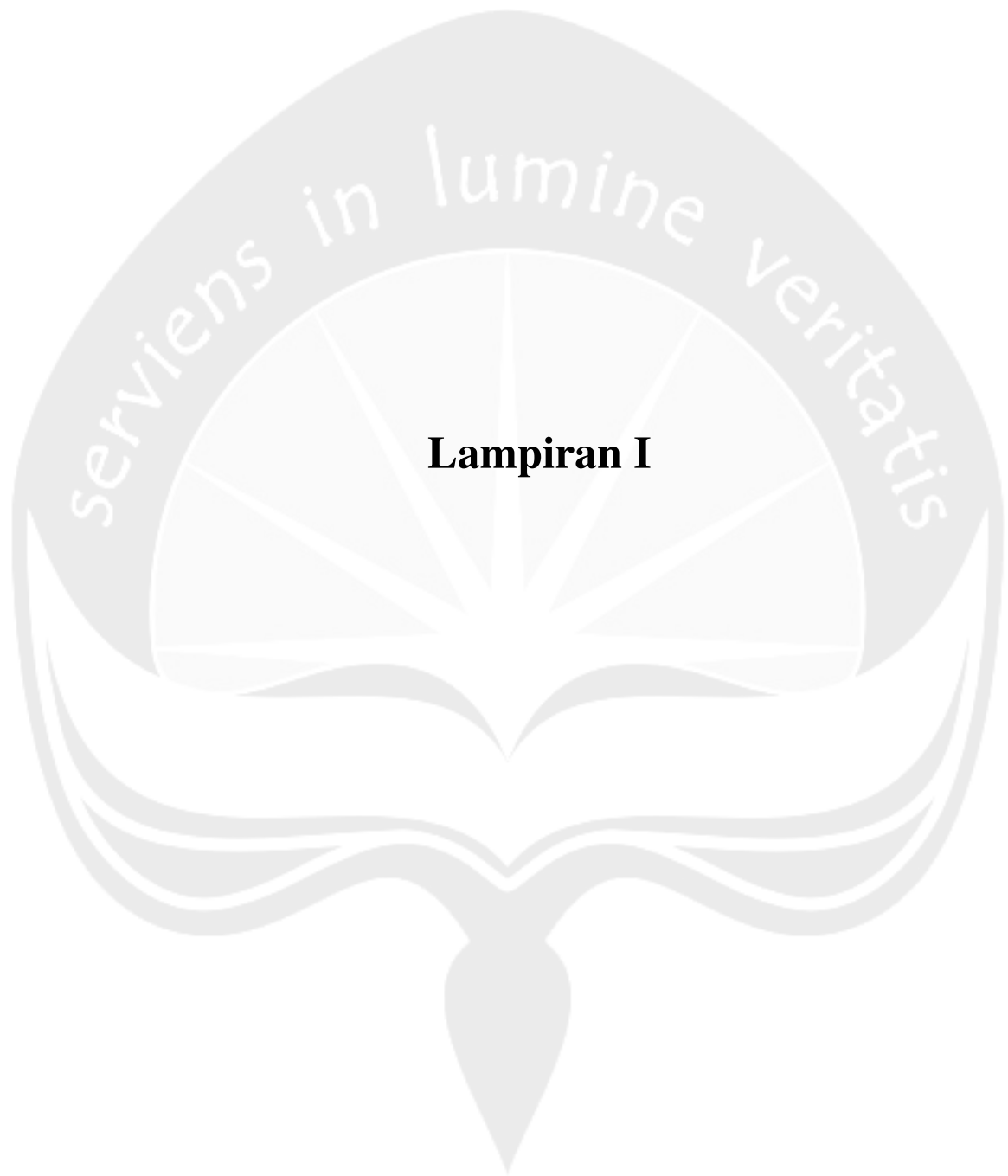
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Lampiran I

Daftar Sampel Perusahaan

No	KODE	Nama Perusahaan
1	ADMG	PT. Polychem Indonesia Tbk.
2	AKPI	PT. Argha Karya Prima Industry Tbk.
3	AKRA	PT. AKR Crporindo Tbk.
4	ALDO	PT. Alkindo Naratama Tbk.
5	ALMI	PT. Alumindo Light Metal Industry Tbk.
6	ARGO	PT. Argo Pantes Tbk.
7	ASGR	PT. Astra Graphia Tbk.
8	ASII	PT. Astra Internasional Tbk.
9	AUTO	PT. Astra Otoparts Tbk.
10	BATA	PT. Sepatu Bata Tbk.
11	BRAM	PT. Indo Kordsa Tbk.
12	BUDI	PT. Budi Acid Jaya Tbk.
13	CEKA	PT. Cahaya Kalbar Tbk.
14	CTBN	PT. Citra Tubindo Tbk.
15	DLTA	PT. Delta Djakarta Tbk.
16	DVLA	PT. Darya-Varia Laboratoria Tbk.
17	EKAD	PT. Ekadharma International Tbk.
18	ESTI	PT. Ever Shine Tex Tbk.
19	ETWA	PT. Eterindo Wahatama Tbk.

No	KODE	Nama Perusahaan
20	FAST	PT. Fast Food Indonesia Tbk.
21	FASW	PT. Fajar Surya Wisesa Tbk.
22	GDST	PT. Gunawan Dianjaya Steel Tbk.
23	GDYR	PT. Goodyear Indonesia Tbk.
24	GGRM	PT. Gudang Garam Tbk.
25	GJTL	PT. Gajah Tunggal Tbk.
26	HDTX	PT. Panasia Indosyntec Tbk.
27	IGAR	PT. Champion Pacific Indonesia Tbk.
28	IKAI	PT. Intikeramik Alamasri Industri Tbk.
29	IMAS	PT. Indomobil Sukses Internasional Tbk.
30	INAI	PT. Indal Aluminium Industry Tbk.
31	INDF	PT. Indofood Sukses Makmur Tbk.
32	INDR	PT. Indorama Syntehetics Tbk.
33	INDS	PT. Indospring Tbk.
34	INTA	PT. Intraco Penta Tbk.
35	INTP	PT. Indocement Tunggal Prakarsa Tbk.
36	IPOL	PT. Indopoly Swakarsa Industry Tbk.
37	JECC	PT. Jembo Cable Company Tbk.
38	JPFA	PT. JAPFA Comfeed Indonesia Tbk.
39	JPRS	PT. Jaya Pari Steel Tbk.
40	KAEF	PT. Kimia Farma Tbk.

No	KODE	Nama Perusahaan
41	KBLI	PT. KMI Wire and Cable Tbk.
42	KICI	PT. Kedaung Indah Can Tbk.
43	KLBF	PT. Kalbe Farma Tbk.
44	KRAS	PT. Krakatau Steel Tbk.
45	LION	PT. Lion Metal Work Tbk.
46	LMSH	PT. Lionmesh Prima Tbk.
47	MAIN	PT. Malindo Feedmill Tbk.
48	MASA	PT. Multistrada Arah Sarana Tbk.
49	MLIA	PT. Mulia Industrindo Tbk.
50	MYOR	PT. Mayora Indah Tbk.
51	MYTX	PT. APAC Citra Centertex Tbk.
52	PICO	PT. Pelangi Indah Canindo Tbk.
53	PSDN	PT. Prasadha Aneka Niaga Tbk.
54	RICY	PT. Ricky Putra Globalindo Tbk.
55	RMBA	PT. Bantoel Internasional Investama Tbk.
56	ROTI	PT. Nippon Indosari Corporindo Tbk.
57	SCCO	PT. Supreme Cable Manufacturing Tbk.
58	SKLT	PT. Sekar Laut Tbk.
59	SMCB	PT. Holcim Indonesia Tbk.
60	SMGR	PT. Semen Gresik (Persero) Tbk.
61	SMSM	PT. Selamat Sempurna Tbk.

No	KODE	Nama Perusahaan
62	SOBI	PT. Sorini Agro Asia Corporindo Tbk.
63	SPMA	PT. Suparma Tbk.
64	SQBB	PT. Taisho Pharmaceutical Indonesia Tbk.
65	SRSN	PT. Indo Acidatama Tbk.
66	STTP	PT. Siantar Top Tbk.
67	SULI	PT. Sumalindo Lestari Jaya Tbk.
68	TBLA	PT. Tunas Baru Lampung Tbk.
69	TBMS	PT. Tambang Mulia Semanan Tbk.
70	TKIM	PT. Pabrik Kertas Tjiwi Kimia Tbk.
71	TPIA	PT. Chandra Asri Petrochemical Tbk.
72	TRST	PT. Trias Sentosa Tbk.
73	TSPC	PT. Tempo Scan Pacific Tbk.
74	VOKS	PT. Voksel Electric Tbk.
75	YPAS	PT. Yanaprima Hastapersada Tbk.



Lampiran II

Lampiran II

Data Penelitian

No	RPTS	RPTP	ROA	SIZE	LEV	GR
1	0.213325	0.000000	0.009819	28.957070	0.668268	0.154062
2	0.017553	0.000000	0.040560	29.667763	0.627033	0.361073
3	0.097824	0.255569	0.029068	28.039252	0.663733	0.721050
4	0.067014	0.049707	-0.087532	27.987460	0.851632	-0.120139
5	0.127841	0.000000	0.120526	27.613346	0.524688	0.172501
6	0.023417	0.529602	0.150669	32.357143	0.479970	0.319357
7	0.341514	0.273356	0.219359	29.351258	0.265439	0.188326
8	0.042417	0.306695	0.125916	19.998117	0.315421	0.076400
9	0.073363	0.074249	0.089876	28.031626	0.190156	0.203060
10	0.637820	0.001688	0.023809	28.307852	0.592126	0.192045
11	0.180051	0.545457	0.034760	27.469055	0.636962	-0.398762
12	0.048682	0.445139	0.067241	19.427453	0.586570	-0.097189
13	0.001500	0.140702	0.206138	27.286534	0.162613	-0.260388
14	0.087575	0.000000	0.129820	27.473326	0.249977	0.068359
15	0.000000	0.185937	0.128201	26.043689	0.387690	0.239051
16	0.000132	0.000000	0.002550	27.091887	0.560764	0.139419
17	0.162562	0.619709	0.071544	27.002501	0.431936	0.059350
18	0.000000	0.149389	0.161481	20.935181	0.351427	0.187114
19	0.180726	0.000000	0.062959	29.133992	0.597199	0.238786
20	0.056429	0.083563	0.159531	27.702941	0.399096	0.041775
21	0.526686	0.064670	0.058079	18.665078	0.637985	0.533156
22	0.002707	0.008958	0.137103	31.056640	0.306470	0.143114
23	0.033549	0.102250	0.080087	29.970089	0.659975	0.241604
24	0.429285	0.017779	0.001174	27.645223	0.459135	-0.293830
25	0.151396	0.000000	0.092531	26.573953	0.156066	0.069921
26	0.005026	0.011156	-0.060904	27.190635	0.472070	0.012757
27	0.108762	0.130120	0.056189	29.708588	0.798629	0.575794
28	0.026429	0.292690	0.040937	26.686864	0.795104	-0.019607
29	0.033670	0.027819	0.083231	31.487023	0.474303	0.026901
30	0.001688	0.012142	0.092277	27.370447	0.704882	0.426103
31	0.438311	0.360801	0.002194	22.502465	0.661264	0.415152
32	0.009158	0.007013	0.050817	28.122605	0.732816	0.552365
33	0.029241	0.009883	0.210147	30.361885	0.146326	0.053075
34	0.138221	0.012496	0.076716	28.428263	0.506337	0.321022
35	0.294768	0.112528	-0.001816	27.054765	0.824352	0.088793

No	RPTS	RPTP	ROA	SIZE	LEV	GR
36	0.276912	0.000000	0.069163	26.742544	0.270246	0.412470
37	0.071767	0.004726	0.083700	28.136206	0.327798	0.115545
38	0.000000	0.000452	0.081262	27.111093	0.511115	0.493533
39	0.150611	0.030574	0.037929	25.176941	0.256002	-0.026758
40	0.026950	0.018174	0.060434	30.498014	0.463972	-0.121641
41	0.352995	0.129519	0.127118	26.439964	0.144691	0.052275
42	0.015411	0.000000	0.004589	27.134953	0.340315	0.053664
43	0.000453	0.057095	0.093997	25.082536	0.401722	0.290047
44	0.028545	0.055856	0.186239	27.596759	0.735239	0.089854
45	0.011758	0.000000	0.057952	28.742356	0.463820	0.186444
46	0.047892	0.788610	0.273236	26.798080	0.165035	0.058937
47	0.690463	0.000000	0.110040	29.112442	0.536165	0.512225
48	0.000943	0.000000	-0.123945	28.263852	0.900463	0.158637
49	0.000000	0.673272	0.081267	27.545095	0.468842	0.153881
50	0.042248	0.002026	0.061950	26.750607	0.533257	0.567509
51	0.003770	0.052421	0.017742	27.142158	0.448935	0.142469
52	0.000238	0.012658	0.044593	29.220786	0.565633	0.227315
53	0.023929	0.300265	0.175578	27.065854	0.198522	0.259863
54	0.609588	0.718655	0.052668	27.777381	0.634159	0.455823
55	0.000000	0.113564	0.024243	26.018456	0.406622	0.136924
56	0.083948	0.066233	0.079372	29.976402	0.345996	0.002811
57	0.000160	0.000217	0.233452	30.375917	0.219961	-0.003035
58	0.115716	0.165833	0.140961	27.695969	0.467272	0.136133
59	0.004783	0.000236	0.019879	28.029820	0.517873	0.140119
60	0.294332	0.000000	0.289488	26.491660	0.159402	-0.272682
61	0.003296	0.000000	0.027006	26.620433	0.372941	-0.027438
62	0.623400	0.000000	0.065659	27.199121	0.311015	0.216066
63	0.007739	0.000000	0.000866	28.301685	0.818044	-0.112486
64	0.209322	0.056217	0.067558	22.018296	0.659941	0.060189
65	0.545956	0.305224	0.002606	27.845360	0.903645	0.574642
66	0.312785	0.430884	0.019990	21.569029	0.710108	0.140243
67	0.003313	0.045417	0.115976	28.730662	0.317325	0.092113
68	0.024810	0.000000	0.067368	28.338839	0.390024	0.110721
69	0.001982	0.011593	0.136196	28.909061	0.263223	0.141468
70	0.168286	0.196883	0.008936	27.750120	0.657318	-0.242635
71	0.018996	0.038187	0.105479	26.025855	0.345323	0.249157
72	0.155578	0.000000	0.054136	29.288716	0.509794	0.340292
73	0.000351	0.000000	0.034686	28.052195	0.514248	0.369454

No	RPTS	RPTP	ROA	SIZE	LEV	GR
74	0.000274	0.069694	0.056178	25.826314	0.502907	0.444321
75	0.090203	0.408892	0.018071	28.214087	0.711633	0.195688
76	0.116993	0.204393	-0.074667	28.004563	0.928815	-0.024010
77	0.176303	0.000000	0.123860	27.749741	0.505750	0.101607
78	0.055135	0.486731	0.137291	32.664858	0.506009	0.250579
79	0.375449	0.247642	0.158177	29.571808	0.321835	0.177223
80	0.046336	0.306474	0.109581	20.062875	0.313886	0.053404
81	0.076527	0.054557	0.042792	28.137910	0.276121	0.052539
82	0.566090	0.023243	0.029655	28.383986	0.618030	0.178689
83	0.355110	0.352382	0.116967	27.436660	0.508042	0.723977
84	0.104911	0.208573	0.101046	17.413495	0.838514	0.464297
85	0.014898	0.034900	0.191317	30.144566	0.215306	0.191019
86	0.123606	0.678444	0.203764	19.321748	0.409969	-0.046998
87	0.112678	0.000000	0.130256	27.556611	0.215852	0.046541
88	0.000000	0.165235	0.110058	26.193822	0.378576	0.291745
89	0.028635	0.167054	0.117545	27.154129	0.394313	0.115158
90	0.004353	0.145876	0.147970	21.160218	0.463354	0.138384
91	0.128400	0.000000	0.026810	29.227595	0.634995	0.217886
92	0.054143	0.144681	0.101974	27.608221	0.237443	0.224201
93	0.525464	0.100615	0.016486	18.689198	0.639337	0.072084
94	0.004116	0.013456	0.126842	31.296855	0.371918	0.111227
95	0.051023	0.087370	0.059167	30.078065	0.616516	0.201696
96	0.110419	0.000833	0.017054	27.644505	0.442335	0.536092
97	0.006676	0.001100	-0.092245	27.030982	0.473614	-0.077594
98	0.663679	0.840049	0.050330	27.177519	0.187384	0.151346
99	0.016088	0.207954	0.048425	27.022734	0.805133	0.204727
100	0.039961	0.034118	0.091287	31.612308	0.410102	0.180424
101	0.006079	0.035406	0.013983	20.327985	0.560974	0.265209
102	0.004109	0.020682	0.105654	27.761800	0.445257	0.202377
103	0.473644	0.296851	0.002541	22.566801	0.679830	0.019966
104	0.002855	0.006415	0.032161	28.949550	0.856399	0.636677
105	0.015143	0.006316	0.198416	30.529765	0.133179	0.246915
106	0.051825	0.018969	0.020142	28.594095	0.561437	0.118843
107	0.279433	0.000169	0.047363	27.164273	0.000797	0.525681
108	0.025627	0.090653	0.081229	29.743222	0.542081	0.120185
109	0.417749	0.000000	0.086071	26.805139	0.228457	0.499266
110	0.092938	0.013670	0.095730	28.215604	0.301931	0.093390
111	0.000000	0.002005	0.058793	27.711239	0.335569	0.499838

No	RPTS	RPTP	ROA	SIZE	LEV	GR
112	0.214702	0.041346	0.004081	25.193980	0.264490	0.083275
113	0.000000	0.002090	0.184053	29.744206	0.212533	0.066988
114	0.094110	0.077433	0.047549	30.699612	0.518631	0.205923
115	0.330390	0.074139	0.143611	26.625396	0.174283	0.291493
116	0.011480	0.000000	0.007908	27.253991	0.406440	0.250484
117	0.001123	0.007780	0.111176	25.308429	0.416413	0.288867
118	0.044250	0.034185	0.154365	27.914545	0.682313	0.293610
119	0.009954	0.000000	0.030137	29.186288	0.626922	0.426088
120	0.015380	0.017612	-0.006230	29.442450	0.857403	0.148725
121	0.642196	0.000000	0.073257	29.518067	0.632617	0.308645
122	0.001797	0.000000	-0.065203	28.245339	0.965490	0.135196
123	0.530691	0.235512	0.022480	27.054484	0.382809	0.059551
124	0.062303	0.004584	0.056622	26.766769	0.510428	0.342224
125	0.003462	0.020733	0.019015	27.188002	0.454517	0.062159
126	0.000000	0.043299	0.048311	29.476946	0.645201	0.130900
127	0.017397	0.324875	0.152716	27.355448	0.280181	0.328573
128	0.097301	0.000286	0.122946	28.357315	0.302530	-0.022932
129	0.568339	0.680807	0.075450	28.006453	0.643278	0.530082
130	0.232445	0.650495	-0.081340	26.467930	0.930894	0.049922
131	0.000000	0.116461	0.027898	26.090353	0.426337	0.096420
132	0.022979	0.091912	0.097124	30.024406	0.312610	0.262285
133	0.172186	0.482145	0.201167	30.609689	0.256770	0.141842
134	0.112213	0.153224	0.192865	27.759289	0.410118	0.157578
135	0.109047	0.072231	-0.034097	27.902784	0.465862	-0.082047
136	0.003429	0.000267	0.021315	28.070422	0.515741	0.023136
137	0.003579	0.000000	0.066415	26.612648	0.301626	0.129740
138	0.612645	0.000000	0.045653	27.563562	0.475735	0.347583
139	0.204637	0.070509	0.099214	15.261162	0.621329	0.264522
140	0.474628	0.306435	0.014358	28.012853	0.905400	0.419028
141	0.358365	0.396289	0.027409	21.666742	0.711111	0.029859
142	0.017410	0.008067	0.004989	21.196341	0.502986	0.182607
143	0.021132	0.000000	0.067528	28.388293	0.377983	0.160615
144	0.000366	0.001190	0.137955	29.078028	0.283372	0.125904
145	0.044013	0.117466	0.397270	29.980710	0.648843	0.191921
146	0.112133	0.129892	0.070323	28.084031	0.684276	0.538373
147	0.003735	0.054353	0.074364	26.132719	0.337311	0.070871
148	0.134259	0.000000	0.014029	20.210502	0.465582	-0.117414
149	0.000000	0.040692	0.065587	28.983649	0.474231	0.567560

No	RPTS	RPTP	ROA	SIZE	LEV	GR
150	0.000606	0.000000	0.018145	28.170338	0.508252	0.002408
151	0.000000	0.113567	0.066225	25.943063	0.489954	0.142159
152	0.102253	0.249876	0.007414	28.263127	0.687557	-0.107548
153	0.725462	0.143034	0.111256	28.767385	0.211314	0.100544
154	0.055972	0.320318	-0.065747	28.224245	0.861054	0.544718
155	0.060350	0.532568	0.124768	32.836532	0.000507	0.156794
56	0.360686	0.235624	0.127895	29.815008	0.382423	0.124099
157	0.044839	0.393046	0.120785	20.168328	0.325060	0.107366
158	0.069498	0.163045	0.098056	19.253300	0.184880	-0.197518
159	0.695139	0.017382	0.002211	28.463788	0.628584	-0.083313
160	0.419658	0.343333	0.056772	27.658337	0.549084	-0.092596
161	0.011023	0.032398	0.217099	30.144566	0.337865	0.186711
162	0.189539	0.692803	0.127833	19.408132	0.468748	-0.015575
163	0.152952	0.000000	0.138560	27.703055	0.216941	0.118361
164	0.000000	0.151493	0.132160	26.336005	0.299079	0.172250
165	0.000299	0.000000	-0.057996	18.203327	0.545522	-0.071987
166	0.046575	0.171566	0.040168	27.591195	0.544465	0.108374
167	0.018615	0.167593	0.115632	21.300949	0.444009	0.073169
168	0.000900	0.000000	0.000949	29.349911	0.676070	-0.032967
169	0.064486	0.117543	0.040028	27.782859	0.318776	-0.212853
170	0.485468	0.077592	0.053859	18.635109	0.574465	-0.018850
171	0.000000	0.004874	0.098019	31.356939	0.359043	0.170573
172	0.058091	0.067831	0.087977	30.185904	0.574322	0.062256
173	0.079027	0.000000	0.002277	27.940377	0.533526	-0.153132
174	0.742310	0.326503	0.128559	30.507603	0.324820	0.113989
175	0.058871	0.046304	0.035659	27.803813	0.453061	-0.039400
176	0.020076	0.165016	0.037822	27.140364	0.788936	0.048153
177	0.042789	0.035789	0.080565	31.714039	0.424473	0.104278
178	0.000322	0.064712	0.001400	20.349308	0.569270	-0.045529
179	0.004708	0.020691	0.080532	28.140714	0.317283	0.195955
180	0.521784	0.289912	0.007475	22.617507	0.688184	-0.016348
181	0.003931	0.012440	0.209332	30.755813	0.146623	0.244994
182	0.052463	0.024836	0.026481	19.460349	0.501391	0.096287
183	0.367905	0.215697	0.044814	27.287058	0.798470	-0.025714
184	0.034732	0.207286	0.098032	30.025407	0.565451	0.140704
185	0.385319	0.000000	0.024109	26.711241	0.128190	-0.281036
186	0.079359	0.031231	0.099099	28.361631	0.305736	0.072698
187	0.000300	0.002361	0.107757	27.780904	0.272495	0.234133

No	RPTS	RPTP	ROA	SIZE	LEV	GR
188	0.254769	0.038973	0.023795	25.276679	0.299074	0.083068
189	0.000008	0.000000	0.227259	18.457991	0.293856	-0.115866
190	0.000000	0.001418	0.188480	29.873639	0.217278	0.249687
191	0.171608	0.076865	-0.007635	21.664033	0.564399	0.125239
192	0.381376	0.032540	0.196942	26.795151	0.142256	0.244054
193	0.009268	0.000000	0.002871	27.426642	0.497689	0.191309
194	0.051902	0.045194	0.168023	28.218742	0.621158	0.271443
195	0.010267	0.163180	0.000512	20.252439	0.404337	-0.015631
196	0.053053	0.594899	0.189326	27.067903	0.268143	0.012351
197	0.011650	0.000000	-0.004629	29.511852	0.811316	0.179509
198	0.635177	0.000000	0.089663	29.747579	0.630491	0.111781
199	0.004026	0.000000	-0.069967	28.220652	1.033786	-0.223796
200	0.000000	0.189290	-0.058482	18.521575	0.614360	-0.020923
201	0.598592	0.253800	0.018731	27.111182	0.665140	-0.045018
202	0.069352	0.008073	0.037537	27.249191	0.399984	0.047201
203	0.003300	0.013161	0.020152	27.459638	0.564442	0.216709
204	0.000000	0.046885	-0.046622	29.567689	0.722600	-0.021863
205	0.015148	0.309702	0.123781	27.817455	0.446773	0.464114
206	0.132933	0.000466	-0.082400	28.312075	0.352651	-0.311603
207	0.587543	0.718715	0.114156	28.027729	0.560135	0.053261
208	0.316243	0.599620	-0.028074	26.811173	0.960758	0.108003
209	0.000000	0.084573	0.031883	26.243712	0.481544	0.166326
210	0.004073	0.125579	0.111007	30.129873	0.308210	0.197650
211	0.179836	0.416883	0.185358	30.911146	0.031763	0.196562
212	0.102553	0.110295	0.186333	27.996500	0.430803	0.196888
213	0.121159	0.005042	0.098090	27.934459	0.394807	0.190362
214	0.005523	0.000378	0.023969	28.140458	0.531654	0.071698
215	0.005536	0.000000	0.042168	26.719989	0.330519	-0.008284
216	0.618823	0.000000	0.059709	27.854037	0.536188	0.249155
217	0.008998	0.044326	-0.105463	27.987841	1.032487	-0.258539
218	0.466385	0.342049	0.013493	19.101316	0.900395	0.000626
219	0.359170	0.399042	0.012982	21.709844	0.711307	-0.041414
220	0.056005	0.151625	-0.051694	21.246286	0.572744	0.039897
221	0.027315	0.000000	0.028085	28.414068	0.381667	-0.037867
222	0.000261	0.001648	0.137099	29.164222	0.276243	0.147067
223	0.063376	0.072560	0.086581	28.160518	0.644854	0.233080
224	0.004545	0.087435	0.047140	26.579593	0.528988	0.109300



Lampiran III

Lampiran III
 Hasil Output SPSS

1. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
RPTS	224	.00	.74	.1398	.19289
RPTP	224	.00	.84	.1304	.18446
ROA	224	-.12	.40	.0710	.07565
SIZE	224	15.26	32.84	26.9657	3.27766
LEV	224	.00	1.03	.4820	.20761
GROWTH	224	-.40	.72	.1457	.19483
Valid N (listwise)	224				

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		224
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.05836396
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.060
Kolmogorov-Smirnov Z		1.281
Asymp. Sig. (2-tailed)		.075

a. Test distribution is Normal.

3. Uji Asumsi Klasik

a. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	RPTS	.912	1.096
	RPTP	.902	1.109
	SIZE	.938	1.066
	LEV	.971	1.030
	GROWTH	.964	1.037

a. Dependent Variable: ROA

b. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.080	.025		3.209	.002
	RPTS	-.016	.015	-.077	-1.104	.271
	RPTP	.004	.016	.018	.263	.793
	SIZE	.000	.001	-.075	-1.088	.278
	LEV	-.020	.013	-.102	-1.503	.134
	GROWTH	-.015	.014	-.073	-1.076	.283

a. Dependent Variable: RES2

c. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.636 ^a	.405	.391	.05903	1.880

a. Predictors: (Constant), GROWTH, RPTP, DEBT, SIZE, RPTS

b. Dependent Variable: ROA

4. Hasil Analisis Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.100	.036		2.774	.006
	RPTS	-.025	.021	-.065	-1.185	.237
	RPTP	.084	.023	.205	3.729	.000
	SIZE	.002	.001	.092	1.698	.091
	DEBT	-.215	.019	-.589	-11.108	.000
	GROWTH	.067	.021	.172	3.225	.001

a. Dependent Variable: ROA

5. Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.636 ^a	.405	.391	.05903

a. Predictors: (Constant), GROWTH, RPTP, DEBT, SIZE, RPTS

b. Dependent Variable: ROA