

Lampiran 1. Daftar Nama Perusahaan Sampel

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKKU	Aneka Kemasindo Utama Tbk
5	ARNA	Arwana Citramulia bk
6	AUTO	Astra Otoparts Tbk
7	BIMA	Primarindo Asia Infrastructure
8	BRAM	Indo Kordsa (Branta Mulia) Tbk
9	BRNA	Berlina Tbk
10	BRPT	Barito Pacific Tbk
11	BTON	Betonjaya Manunggal Tbk
12	BUDI	Budi Acid Jaya Tbk
13	CEKA	Cahaya Kalbar Tbk
14	CPIN	Charoen Pokphand Indonesia Tbk
15	CTBN	Citra Turbindo Tbk
16	DAVO	Davomas Abadi Tbk
17	DLTA	Delta Djakarta Tbk
18	DPNS	Duta Pertiwi Nusantara Tbk
19	DVLA	Darya-Varia Laboratoria Tbk
20	EKAD	Ekadharma International Tbk
21	ESTI	Evershine Textile Industry Tbk
22	FASW	Fajar Surya Wisesa Tbk
23	GDYR	Goodyear Indonesia Tbk
24	GJTL	Gajah Tunggal Tbk
25	HMSP	Hanjaya Mandala Sampoerna Tbk
26	IGAR	Champion Pasific Indonesia Tbk

Lampiran 1. Daftar Nama Perusahaan Sampel (lanjutan)

No	Kode	Nama Perusahaan
27	IKBI	Sumi Indo Kabel Tbk
28	INAF	Indofarma (Persero) Tbk
29	INAI	Indal Aluminium Industry Tbk
30	INDF	Indofood Sukses Makmur Tbk
31	INDR	Indorama Syntetics Tbk
32	INTP	Indocement Tunggal Prakarsa Tbk
33	JKSW	Jakarta Kyoei Steel Works Tbk
34	JPFA	JAPFA Comfeed indonesia Tbk
35	JPRS	Jaya Pari Steel
36	KAEF	Kimia Farma (Persero) Tbk
37	KARW	Karwell Indonesia Tbk
38	KBLM	Kabelindo Murni Tbk
39	KDSI	Kedawung Setia Industrial Tbk
40	KICI	Kedaung Indah Can Tbk
41	KLBF	Kalbe Farma Tbk
42	LION	Lion Metal Works Tbk
43	LMPI	Langgeng Makmur Industri Tbk
44	LMSH	Lionmesh Prima Tbk
45	LPIN	Multi Prima Sejahtera Tbk
46	MAIN	Malindo Feedmill Tbk
47	MASA	Multistrada Arah Sarana Tbk
48	MERK	Merck Tbk
49	MLBI	Multi Bintang Indonesia Tbk
50	MLIA	Mulia Industrindo Tbk
51	MRAT	Mustika Ratu Tbk
52	MYOR	Mayora Indah Tbk

Lampiran 1. Daftar Nama Perusahaan Sampel (lanjutan)

No	Kode	Nama Perusahaan
53	MYRX	Hanson International Tbk
54	PAFI	Panasia Filament Inti Tbk
55	PBRX	Pan Brothers Tex Tbk
56	PICO	Pelangi Indah Canindo Tbk
57	POLY	Asia Pasific Fibers Tbk
58	PSDN	Prasidha Aneka Niaga Tbk
59	PYFA	Pyridam Farma Tbk
60	RDTX	Roda Vivatex Tbk
61	RICY	Ricky Putra Globalindo Tbk
62	RMBA	Bentoel International Investama Tbk
63	SAIP	Surabaya Agung Industry Pulp & Kertas Tbk
64	SCPI	Schering Plough Indonesia Tbk
65	SIMM	Surya Intrindo Makmur tbk
66	SIPD	Sierad Produce Tbk
67	SMCB	Holcim Indonesia Tbk
68	SMGR	Semen Gresik (Persero) Tbk
69	SMSM	Selamat Sempurna Tbk
70	SOBI	Sorini Agro Asia Corporindo (Sorini Corporation) Tbk
71	SPMA	Suparma Tbk
72	SRSN	Indo Acidatama (Sarasa Nugraha) Tbk
73	STTP	Siantar Top Tbk
74	SULI	Sumalindo Lestari Jaya Tbk
75	TCID	Mandom Indonesia Tbk
76	TKIM	Pabrik Kertas Tjiwi Kimia Tbk

Lampiran 1. Daftar Nama Perusahaan Sampel (lanjutan)

No	Kode	Nama Perusahaan
77	TOTO	Surya Toto Indonesia Tbk
78	TRST	Trias Sentosa Tbk
79	TSPC	Tempo Scan Pacific Tbk
80	ULTJ	Ultra Jaya Milk Industry & Trading Company
81	UNIC	Unggul Indah Cahaya Tbk
82	UNVR	Unilever Indonesia Tbk

Sumber: www.idx.co.id (diolah)

Lampiran 2. Data Opini Audit

No	Kode	Opini Audit				
		2006	2007	2008	2009	2010
1	ADES	1	1	1	0	0
2	ADMG	1	1	1	1	1
3	AISA	0	0	0	0	0
4	AKKU	0	0	0	0	0
5	ARNA	0	0	0	0	0
6	AUTO	0	0	0	0	0
7	BIMA	1	1	1	1	1
8	BRAM	0	0	0	0	0
9	BRNA	0	0	0	0	0
10	BRPT	1	1	1	0	0
11	BTON	0	0	0	0	0
12	BUDI	1	0	0	0	0
13	CEKA	0	0	0	0	0
14	CPIN	1	0	0	0	0
15	CTBN	0	0	0	0	0
16	DAVO	0	0	1	0	0
17	DLTA	0	0	0	0	0
18	DPNS	0	0	0	0	0
19	DVLA	0	0	0	0	0
20	EKAD	0	0	0	0	0
21	ESTI	1	1	1	0	0
22	FASW	0	0	0	0	0
23	GDYR	0	0	0	0	0
24	GJTL	0	0	0	0	0
25	HMSP	0	0	0	0	0

Lampiran 2. Data Opini Audit (lanjutan)

No	Kode	Opini Audit				
		2006	2007	2008	2009	2010
26	IGAR	0	0	0	0	0
27	IKBI	0	0	0	0	0
28	INAF	1	1	1	0	0
29	INAI	0	0	0	0	0
30	INDF	0	0	0	0	0
31	INDR	0	0	0	0	0
32	INTP	0	0	0	0	0
33	JKSW	1	1	1	1	1
34	JPFA	0	0	0	0	0
35	JPRS	0	0	0	0	0
36	KAEF	0	0	0	0	0
37	KARW	1	1	1	1	1
38	KBLM	1	0	0	0	0
39	KDSI	0	0	0	0	0
40	KICI	1	0	0	0	0
41	KLBF	0	0	0	0	0
42	LION	0	0	0	0	0
43	LMPI	1	0	0	0	0
44	LMSH	0	0	0	0	0
45	LPIN	1	1	1	1	0
46	MAIN	0	0	0	0	0
47	MASA	0	0	0	0	0
48	MERK	0	0	0	0	0
49	MLBI	0	0	0	0	0

Lampiran 2. Data Opini Audit (lanjutan)

No	Kode	Opini Audit				
		2006	2007	2008	2009	2010
50	MLIA	1	1	1	1	1
51	MRAT	0	0	0	0	0
52	MYOR	0	0	0	0	0
53	MYRX	1	1	1	1	1
54	PAFI	1	1	1	1	1
55	PBRX	1	0	0	0	0
56	PICO	0	0	0	0	0
57	POLY	1	1	1	1	1
58	PSDN	1	1	0	0	0
59	PYFA	0	0	0	0	0
60	RDTX	1	1	1	0	0
61	RICY	1	0	0	0	0
62	RMBA	0	0	0	0	0
63	SAIP	1	1	1	1	1
64	SCPI	0	0	0	0	0
65	SIMM	1	1	1	1	1
66	SIPD	0	1	0	0	0
67	SMCB	0	0	0	0	0
68	SMGR	0	0	0	0	0
69	SMSM	0	0	0	0	0
70	SOBI	0	0	0	0	0
71	SPMA	0	0	0	0	0
72	SRSN	0	0	0	0	0
73	STTP	0	0	0	0	0

Lampiran 2. Data Opini Audit (lanjutan)

No	Kode	Opini Audit				
		2006	2007	2008	2009	2010
74	SULI	1	1	1	1	1
75	TCID	0	0	0	0	0
76	TKIM	1	1	1	1	1
77	TOTO	0	0	0	0	0
78	TRST	0	0	0	0	0
79	TSPC	0	0	0	0	0
80	ULTJ	0	0	0	0	0
81	UNIC	0	0	0	0	0
82	UNVR	0	0	0	0	0

Sumber: www.idx.co.id (diolah)

Keterangan:

0 = Opini audit *non going concern*

1 = Opini audit *going concern*

Lampiran 3. Data Reputasi KAP

No	Kode	Tahun				
		2006	2007	2008	2009	2010
1	ADES	1	1	0	0	0
2	ADMG	1	1	1	1	1
3	AISA	0	0	0	0	0
4	AKKU	0	0	0	0	0
5	ARNA	1	1	1	1	1
6	AUTO	1	1	1	1	1
7	BIMA	0	0	0	0	0
8	BRAM	1	1	1	1	1
9	BRNA	1	1	0	0	0
10	BRPT	0	1	1	1	1
11	BTON	1	1	1	0	0
12	BUDI	0	0	0	0	0
13	CEKA	0	1	1	1	1
14	CPIN	1	1	1	1	1
15	CTBN	1	1	1	0	1
16	DAVO	0	0	0	0	0
17	DLTA	1	1	1	1	1
18	DPNS	0	0	0	0	0
19	DVLA	1	1	1	1	1
20	EKAD	0	0	0	0	0
21	ESTI	1	1	1	1	1
22	FASW	1	1	1	1	1
23	GDYR	1	1	1	1	1
24	GJTL	1	1	1	1	1
25	HMSP	1	1	1	1	1

Lampiran 3. Data Reputasi KAP (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
26	IGAR	0	0	0	0	0
27	IKBI	1	1	1	1	1
28	INAF	0	0	0	0	0
29	INAI	0	0	0	0	0
30	INDF	1	1	1	1	1
31	INDR	1	1	1	1	1
32	INTP	1	1	1	1	1
33	JKSW	0	0	0	0	0
34	JPFA	0	0	0	0	0
35	JPRS	1	1	1	0	0
36	KAEF	0	0	0	0	0
25	KARW	0	0	0	0	0
26	IGAR	0	0	0	0	0
27	IKBI	1	1	1	1	1
28	INAF	0	0	0	0	0
29	INAI	0	0	0	0	0
30	INDF	1	1	1	1	1
31	INDR	1	1	1	1	1
32	INTP	1	1	1	1	1
33	JKSW	0	0	0	0	0
34	JPFA	0	0	0	0	0
35	JPRS	1	1	1	0	0
36	KAEF	0	0	0	0	0
37	KARW	0	0	0	0	0
38	KBLM	0	0	0	0	0

Lampiran 3. Data Reputasi KAP (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
39	KDSI	0	0	0	0	0
40	KICI	1	0	0	0	0
41	KLBF	1	1	1	1	1
42	LION	0	0	0	0	0
43	LMPI	1	1	0	0	0
44	LMSH	0	0	0	0	0
45	LPIN	0	0	0	0	0
46	MAIN	0	0	0	0	0
47	MASA	1	1	1	1	1
48	MERK	1	1	1	1	1
49	MLBI	1	1	1	1	1
50	MLIA	1	1	1	1	1
51	MRAT	0	0	0	0	0
52	MYOR	0	0	0	0	0
53	MYRX	0	0	0	0	0
54	PAFI	0	0	0	0	0
55	PBRX	0	0	0	0	0
56	PICO	0	0	0	0	0
57	POLY	0	0	0	0	0
58	PSDN	1	1	1	1	1
59	PYFA	0	0	0	0	0
60	RDTX	0	0	0	0	0
61	RICY	0	0	0	0	0
62	RMBA	1	1	1	1	1
63	SAIP	0	0	0	0	0

Lampiran 3. Data Reputasi KAP (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
64	SCPI	1	1	1	1	1
65	SIMM	0	0	0	0	0
66	SIPD	0	0	0	0	0
67	SMCB	1	1	1	1	1
68	SMGR	1	1	1	1	1
69	SMSM	0	0	0	0	0
70	SOBI	1	1	1	1	1
71	SPMA	0	0	0	0	0
72	SRSN	0	0	0	0	0
73	STTP	0	0	0	0	0
74	SULI	1	1	1	1	1
75	TCID	0	0	1	1	1
76	TKIM	0	0	0	0	0
77	TOTO	1	1	1	1	1
78	TRST	1	1	1	1	0
79	TSPC	1	0	0	0	0
80	ULTJ	0	0	0	0	0
81	UNIC	1	1	1	1	0
82	UNVR	1	1	1	1	0

Sumber: www.idx.co.id (diolah)

Keterangan:

0 = KAP *non big four*

1= KAP *big four*

Lampiran 4. Data Audit Tenure

No	Kode	Tahun				
		2006	2007	2008	2009	2010
1	ADES	1	2	1	2	1
2	ADMG	1	2	3	4	5
3	AISA	1	2	3	4	5
4	AKKU	1	1	2	3	1
5	ARNA	1	2	3	4	5
6	AUTO	1	1	2	3	4
7	BIMA	1	2	3	1	2
8	BRAM	1	1	2	3	1
9	BRNA	1	2	1	2	3
10	BRPT	1	1	2	3	4
11	BTON	1	2	3	1	2
12	BUDI	1	2	3	4	1
13	CEKA	1	1	2	3	4
14	CPIN	1	2	3	4	5
15	CTBN	1	2	3	4	5
16	DAVO	1	1	2	1	2
17	DLTA	1	2	3	4	5
18	DPNS	1	2	3	1	2
19	DVLA	1	2	3	4	5
20	EKAD	1	2	3	1	2
21	ESTI	1	2	3	4	5
22	FASW	1	2	3	4	5
23	GDYR	1	2	3	4	5
24	GJTL	1	2	3	4	5
25	HMSP	1	2	3	4	5

Lampiran 4. Data Audit Tenure (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
26	IGAR	1	2	3	4	5
27	IKBI	1	2	3	4	5
28	INAF	1	2	3	4	1
29	INAI	1	2	1	2	3
30	INDF	1	2	3	4	5
31	INDR	1	2	3	4	5
32	INTP	1	2	3	4	5
33	JKSW	1	2	1	2	3
34	JPFA	1	2	3	4	5
35	JPRS	1	2	3	1	2
36	KAEF	1	2	3	4	1
37	KARW	1	2	3	4	5
38	KBLM	1	1	2	1	2
39	KDSI	1	2	3	4	5
40	KICI	1	1	2	3	4
41	KLBF	1	2	3	4	5
42	LION	1	2	3	4	5
43	LMPI	1	2	1	1	2
44	LMSH	1	2	3	4	5
45	LPIN	1	2	3	4	5
46	MAIN	1	2	3	4	5
47	MASA	1	2	3	4	5
48	MERK	1	2	3	4	5
49	MLBI	1	2	3	4	5
50	MLIA	1	2	3	4	5

Lampiran 4. Data Audit Tenure (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
51	MRAT	1	2	3	4	5
52	MYOR	1	2	3	4	5
53	MYRX	1	1	1	1	1
54	PAFI	1	2	1	1	1
55	PBRX	1	1	2	3	4
56	PICO	1	2	1	2	3
57	POLY	1	1	1	2	3
58	PSDN	1	2	3	4	5
59	PYFA	1	2	3	4	5
60	RDTX	1	2	3	4	5
61	RICY	1	1	2	1	2
62	RMBA	1	2	3	4	1
63	SAIP	1	1	1	2	3
64	SCPI	1	2	3	1	2
65	SIMM	1	1	2	3	1
66	SIPD	1	2	3	4	1
67	SMCB	1	2	3	4	5
68	SMGR	1	1	2	3	4
69	SMSM	1	2	1	2	3
70	SOBI	1	1	2	3	4
71	SPMA	1	2	3	1	2
72	SRSN	1	2	3	4	5
73	STTP	1	2	3	1	2
74	SULI	1	2	3	4	5
75	TCID	1	2	3	4	5

Lampiran 4. Data *Audit Tenure* (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
76	TKIM	1	2	3	1	2
77	TOTO	1	2	3	4	5
78	TRST	1	2	3	4	5
79	TSPC	1	1	2	3	4
80	ULTJ	1	2	3	4	5
81	UNIC	1	2	3	4	5
82	UNVR	1	2	3	4	5

Sumber: www.idx.co.id (diolah)

Keterangan:

1= perikatan perusahaan dengan KAP tahun pertama

2= perikatan perusahaan dengan KAP tahun kedua

3= perikatan perusahaan dengan KAP tahun ketiga

4= perikatan perusahaan dengan KAP tahun keempat

5= perikatan perusahaan dengan KAP tahun kelima

Lampiran 5. Data Ukuran Perusahaan

No	Kode	Tahun				
		2006	2007	2008	2009	2010
1	ADES	26.17539	25.90932	25.9437	25.90666	26.50553
2	ADMG	29.01408	29.05686	28.98063	28.94471	28.95707
3	AISA	26.62023	26.96861	27.64784	27.92893	28.29214
4	AKKU	24.65971	24.71011	24.48116	24.20437	24.06894
5	ARNA	26.8945	27.16992	27.32462	27.43584	27.49538
6	AUTO	28.73898	28.87063	29.01263	29.1668	29.35126
7	BIMA	25.3673	25.2998	25.40047	25.27589	25.19233
8	BRAM	28.0564	28.07241	28.1455	27.93085	28.03163
9	BRNA	26.7348	26.6824	26.79318	26.73204	27.03483
10	BRPT	28.18441	30.45905	30.47847	30.42679	30.40456
11	BTON	24.23999	24.56206	24.979	24.96867	25.22112
12	BUDI	27.56018	28.02687	28.16091	28.10029	28.30785
13	CEKA	26.36093	27.14274	27.1279	27.06603	27.46905
14	CPIN	28.69657	29.19137	29.27554	29.308	29.50563
15	CTBN	18.98108	18.95121	19.06654	19.10528	19.42745
16	DAVO	28.62716	28.9839	29.04078	28.66279	28.68086
17	DLTA	27.08182	27.10738	27.27191	27.35714	27.28653
18	DPNS	25.70718	25.77346	25.6835	25.68297	25.89195
19	DVLA	27.04644	27.05286	27.18107	27.38718	27.47333
20	EKAD	25.03603	25.16505	25.67035	25.82995	26.04369
21	ESTI	26.99736	27.01617	26.99661	26.97489	27.09189
22	FASW	28.86121	28.95799	28.94435	28.93155	29.13399
23	GDYR	26.84324	27.08571	27.6531	27.75114	18.66508
24	GJTL	29.61561	29.76574	29.7959	29.8145	29.97009
25	HMSP	30.16945	30.38344	30.41194	30.50551	30.65267

Lampiran 5. Data Ukuran Perusahaan (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
26	IGAR	26.39365	26.52174	26.44614	26.48472	26.57395
27	IKBI	27.10389	27.10224	27.17911	27.05468	27.12156
28	INAF	27.25551	27.64041	27.59623	27.31361	27.32172
29	INAI	27.00453	26.90269	27.15686	26.87688	26.70974
30	INDF	30.41062	31.01634	31.30971	31.32943	31.48702
31	INDR	20.20134	20.25119	20.22844	20.11635	20.15352
32	INTP	29.89261	29.93521	30.05465	30.217	30.36189
33	JKSW	26.29729	26.39363	26.4282	26.32526	26.3931
34	JPFA	28.91818	29.02813	29.3146	29.4344	29.57404
35	JPRS	25.96704	26.3172	26.71309	26.59242	26.74254
36	KAEF	27.8631	27.95798	27.99959	28.07739	28.13621
37	KARW	26.49532	26.4354	25.75	25.34759	25.02256
38	KBLM	26.35605	26.79327	26.85256	26.59477	26.72269
39	KDSI	26.80944	27.01864	26.9089	27.03444	27.04713
40	KICI	25.66644	25.10856	25.18015	25.15727	25.17694
41	KLBF	29.16242	29.26773	29.37216	29.50012	29.58156
42	LION	25.95805	26.09914	26.25722	26.32674	26.43996
43	LMPI	26.95545	26.99945	24.63685	27.01579	27.13495
44	LMSH	24.49804	24.86342	24.8502	25.01141	25.08254
45	LPIN	25.41228	25.65956	25.93242	25.64986	25.74013
46	MAIN	26.56029	26.94748	27.48012	27.50925	27.59676
47	MASA	27.99127	28.21835	28.49771	28.56163	28.74236
48	MERK	26.36765	26.52557	26.65036	25.23217	26.79808
49	MLBI	27.13744	27.15594	27.57062	27.62446	27.75949
50	MLIA	28.96078	28.97204	28.94824	28.80616	29.14225

Lampiran 5. Data Ukuran Perusahaan (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
51	MRAT	26.39923	26.479	26.59477	26.6249	26.68002
52	MYOR	28.07145	28.26928	28.70363	28.86256	29.11244
53	MYRX	27.22945	26.98624	21.52628	20.61907	25.61524
54	PAFI	27.22156	27.13055	27.08946	26.86223	24.28536
55	PBRX	27.04015	27.44841	27.58261	27.43204	27.51143
56	PICO	26.3244	26.83889	27.10095	27.01975	27.06953
57	POLY	29.39723	29.3263	29.2229	29.15045	29.01442
58	PSDN	26.38652	26.39907	26.38263	26.59151	26.75061
59	PYFA	25.14364	25.2788	25.3149	25.32781	25.33429
60	RDTX	27.00327	27.09223	27.0879	27.20205	27.47138
61	RICY	26.97032	27.07707	27.19369	27.11973	27.14216
62	RMBA	28.48456	28.98147	29.12517	29.09025	29.22079
63	SAIP	28.42053	28.61003	28.55664	28.51218	28.42478
64	SCPI	25.31711	25.5797	26.01921	26.05239	26.17754
65	SIMM	25.70634	25.49123	25.11324	24.81825	24.76529
66	SIPD	27.7388	27.88936	27.95651	28.12651	28.35166
67	SMCB	29.58629	29.60625	29.66899	29.61414	29.9764
68	SMGR	29.64545	29.77288	29.99215	30.19222	30.37592
69	SMSM	27.2979	27.44475	27.55818	27.5709	27.69597
70	SOBI	27.18834	27.45965	27.73637	27.86414	28.13577
71	SPMA	27.95414	28.03775	28.07884	27.99054	28.02982
72	SRSN	26.52371	26.53479	26.69692	26.74859	26.62043
73	STTP	26.87065	26.97218	27.16381	27.03085	27.19912
74	SULI	28.05013	28.27069	28.40572	28.32893	28.30169
75	TCID	27.23382	27.30971	27.53758	27.62563	27.67718

Lampiran 5. Data Ukuran Perusahaan (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
76	TKIM	21.47308	21.49674	21.54012	21.58099	21.56903
77	TOTO	27.5347	27.54109	27.66168	27.64185	27.71865
78	TRST	28.33436	28.39136	28.4006	28.28421	28.33884
79	TSPC	28.53898	28.651	28.71859	28.8137	28.90906
80	ULTJ	27.85343	27.94058	28.18528	28.1807	28.32746
81	UNIC	19.53379	19.44505	19.46367	19.29058	19.35132
82	UNVR	29.16271	29.30501	29.50355	29.64392	29.79449

Sumber: www.idx.co.id (diolah)

Lampiran 6. Data Likuiditas

No	Kode	Tahun				
		2006	2007	2008	2009	2010
1	ADES	0.11713	0.343771	0.513883	2.48374	1.511443
2	ADMG	3.09718	2.407314	0.985184	1.091334	1.137379
3	AISA	1.08113	0.752015	0.885387	1.172628	1.285002
4	AKKU	1.17715	1.23298	0.73224	0.17457	0.15446
5	ARNA	0.78889	0.766862	0.756714	0.792378	0.9716
6	AUTO	1.74758	2.160356	2.133354	2.173883	1.757346
7	BIMA	0.56362	0.626689	0.531197	0.584534	0.599882
8	BRAM	3.93431	4.976097	2.192845	3.437373	4.017585
9	BRNA	1.72373	2.408696	2.360547	3.397103	1.331598
10	BRPT	1.0522	2.023025	2.206146	2.161666	1.441383
11	BTON	2.82627	3.151542	4.321498	9.461559	3.597223
12	BUDI	1.2529	1.491964	1.047468	1.043516	1.029338
13	CEKA	3.47072	1.359019	7.350685	4.894465	1.672347
14	CPIN	1.53996	1.231085	1.306447	1.817478	2.925146
15	CTBN	1.51248	1.540496	1.511663	1.665048	1.380978
16	DAVO	5.98468	9.265072	11.29341	113.7079	54.99249
17	DLTA	3.80458	4.172569	3.789386	4.703622	6.330808
18	DPNS	4.90096	4.128924	4.52626	13.65451	4.869099
19	DVLA	4.69284	5.362566	4.134022	3.050226	3.716746
20	EKAD	3.91624	3.065884	2.600377	1.40664	1.762575
21	ESTI	1.98796	1.393925	1.295374	1.383746	1.185378
22	FASW	1.84663	1.916697	2.084319	2.307726	0.840223
23	GDYR	2.22694	1.352378	1.487944	0.90479	0.864186
24	GJTL	1.94293	2.20853	1.470008	2.531758	1.760874
25	HMSP	1.68054	1.779658	1.444254	1.880626	1.612501
26	IGAR	3.24885	3.062126	4.072656	5.685828	7.041811

Lampiran 6. Data Likuiditas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
27	IKBI	2.01679	3.090547	4.102601	7.183285	5.006908
28	INAF	1.4846	1.310375	1.331573	1.542064	1.55155
29	INAI	1.8195	1.453095	1.203708	1.035294	1.398854
30	INDF	1.18882	0.920971	0.897693	1.160934	2.03649
31	INDR	1.11705	1.175482	1.074116	1.118143	1.088111
32	INTP	2.14448	2.960178	1.785742	3.005547	5.55374
33	JKSW	7.95835	2.24513	2.240522	5.552904	13.08091
34	JPFA	1.90508	2.446943	1.733437	2.206051	2.6295
35	JPRS	34.34765	5.850683	3.036795	2.873284	2.768292
36	KAEF	2.12068	2.060703	2.113165	1.998388	2.425487
37	KARW	0.49669	0.768729	0.30065	0.18016	0.045875
38	KBLM	7.51585	1.05144	1.080006	10.11671	1.017939
39	KDSI	0.98263	1.240381	1.195691	1.197093	1.266374
40	KICI	1.29399	6.270596	6.456492	5.532106	7.335829
41	KLBF	5.04172	4.98259	3.333452	2.986964	4.393648
42	LION	6.06268	5.408199	5.686759	7.963281	9.441057
43	LMPI	0.00411	2.900173	2.351846	2.78428	1.762363
44	LMSH	1.81256	1.854806	2.754846	2.12495	2.444452
45	LPIN	0.79687	1.701028	1.301235	2.270082	2.516577
46	MAIN	1.11279	0.976883	1.166369	1.321906	1.423023
47	MASA	0.56116	1.321011	0.893715	0.859245	0.670367
48	MERK	5.41994	6.17333	7.773666	5.038238	6.227524
49	MLBI	0.52841	0.591206	0.935255	0.658866	0.944963
50	MLIA	0.18714	0.182705	0.19749	0.216633	1.562624
51	MRAT	9.24517	7.680225	6.310563	7.17883	7.61343
52	MYOR	3.90933	2.931131	2.188688	2.29044	2.580762

Lampiran 6. Data Likuiditas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
53	MYRX	0.27211	0.152146	0.011746	0.003963	0.316656
54	PAFI	1.0812	1.146642	0.876848	0.665513	0.306139
55	PBRX	1.04071	1.128727	1.01554	1.006055	1.226776
56	PICO	0.92961	0.786088	1.012852	0.912112	1.02656
57	POLY	0.1173	0.121893	0.105195	0.122228	0.189334
58	PSDN	2.17341	2.22399	2.782942	1.562679	1.382087
59	PYFA	1.44023	1.452061	1.644267	2.099285	3.008793
60	RDTX	0.85207	0.815867	0.751284	1.926131	2.176509
61	RICY	2.06184	1.942475	1.630655	1.788812	1.817963
62	RMBA	1.60727	3.72363	2.478301	2.659186	2.499923
63	SAIP	0.04151	0.376075	0.956306	0.905861	0.822569
64	SCPI	0.65855	0.768157	0.890852	0.9375	0.888688
65	SIMM	0.87875	0.964401	0.148145	4.397354	0.003054
66	SIPD	3.79188	2.405832	2.283824	2.020955	1.916813
67	SMCB	1.2264	1.330111	1.683279	1.269922	1.661888
68	SMGR	2.84454	3.643409	3.385796	3.576299	2.917001
69	SMSM	1.98867	1.709244	1.817927	1.586975	2.174107
70	SOBI	1.75325	1.807826	1.672325	1.535462	1.179485
71	SPMA	3.77427	4.03958	2.983787	1.386803	3.910626
72	SRSN	1.33766	1.329085	1.370752	1.706636	2.423865
73	STTP	2.69247	1.768942	1.226384	1.688483	1.709237
74	SULI	1.19866	1.149219	0.515854	0.506086	0.389171
75	TCID	8.78072	17.60926	8.097779	7.263107	10.68449
76	TKIM	2.60849	2.533042	2.584883	2.36703	2.193369
77	TOTO	1.26714	1.348432	1.398988	2.063132	2.097408
78	TRST	1.05946	1.075915	1.013597	1.111137	1.235192

Lampiran 6. Data Likuiditas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
79	TSPC	4.38945	4.054701	3.830637	3.468365	3.368467
80	ULTJ	1.18452	2.37161	1.853944	2.116318	2.000683
81	UNIC	1.7091	1.083916	1.6966	2.077217	1.86897
82	UNVR	1.26591	1.109771	1.003942	1.041658	0.851279

Sumber: www.idx.co.id (diolah)

Lampiran 7. Data Solvabilitas

No	Kode	Tahun				
		2006	2007	2008	2009	2010
1	ADES	-2.07641	1.66386	2.56497	1.61345	2.24889
2	ADMG	2.18549	2.15398	2.81268	2.41313	2.01456
3	AISA	2.82225	3.64636	1.60221	2.14304	2.33930
4	AKKU	0.48139	0.55970	0.62177	0.66548	0.91393
5	ARNA	1.50108	1.68442	1.58257	1.38491	1.12082
6	AUTO	0.57225	0.48409	0.44889	0.39339	0.38404
7	BIMA	-1.51227	-1.50446	-1.50133	-1.46963	-1.45249
8	BRAM	0.60997	0.51717	0.48113	0.22900	0.26465
9	BRNA	1.64116	1.34584	1.27220	1.72288	1.62373
10	BRPT	0.63783	0.57378	1.21748	1.17110	1.39028
11	BTON	0.31378	0.35025	0.27645	0.07980	0.22721
12	BUDI	2.90298	1.31215	1.69679	1.09622	1.52756
13	CEKA	0.43339	1.80171	1.44889	0.88510	1.75453
14	CPIN	2.72998	3.45343	2.91159	0.81749	0.45672
15	CTBN	1.12803	0.86989	1.05557	0.84978	1.43250
16	DAVO	1.77453	2.26622	1.90979	5.27823	1.95940
17	DLTA	0.31484	0.28695	0.33537	0.27245	0.19947
18	DPNS	0.29412	0.37554	0.33739	0.25509	0.40010
19	DVLA	0.35174	0.21353	0.25561	0.41212	0.33329
20	EKAD	0.28873	0.39497	1.03125	1.09617	0.74418
21	ESTI	0.85275	0.99456	1.12886	1.02051	1.27670
22	FASW	1.91445	1.90844	1.84323	1.31684	1.48262
23	GDYR	0.61735	0.93527	2.44534	1.71486	1.76232
24	GJTL	2.40759	2.54374	4.28279	2.32395	1.94096
25	HMSP	1.20709	0.94430	1.00443	0.69306	1.00932
26	IGAR	0.56077	0.64918	0.37999	0.29306	0.22583

Lampiran 7. Data Solvabilitas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
27	IKBI	0.58132	0.33922	0.25491	0.14193	0.22012
28	INAF	1.44910	2.46216	2.25633	1.43718	1.35797
29	INAI	8.94724	5.38527	7.12485	6.37549	3.88054
30	INDF	2.13348	2.62059	2.46182	0.24506	1.33593
31	INDR	1.51027	1.62416	1.48355	1.28647	0.97109
32	INTP	0.59103	0.44305	0.32528	0.24081	0.17171
33	JKSW	-1.74517	-1.74662	-1.71764	-1.65801	-1.76269
34	JPFA	4.84792	3.89613	4.00080	1.76069	1.13617
35	JPRS	0.05773	0.21837	0.48030	0.30278	0.37033
36	KAEF	0.44859	0.52720	0.52535	0.56998	0.90938
37	KARW	11.99736	15.13846	-2.86221	-2.14851	-1.74492
38	KBLM	0.81779	0.96656	1.05586	0.58713	0.48371
39	KDSI	1.82025	1.43709	1.12907	1.30755	0.67948
40	KICI	1.39368	0.27728	0.30840	0.38885	0.06519
41	KLBF	0.36068	0.33104	0.37516	0.39242	0.63294
42	LION	0.25316	0.27233	0.25811	0.19134	-0.39071
43	LMPI	0.34642	0.36230	0.42546	1.00000	-1.61114
44	LMSH	0.85584	1.15546	0.63564	0.83348	0.18796
45	LPIN	0.76974	0.78896	1.21408	0.48587	0.25059
46	MAIN	0.98768	1.68940	17.65673	6.34714	2.75329
47	MASA	0.98676	0.39694	0.85167	0.73743	0.86505
48	MERK	0.20005	0.18139	0.11738	0.22527	0.19765
49	MLBI	2.07551	2.14456	1.73492	8.44134	1.41274
50	MLIA	-2.18512	-1.90951	-1.75232	-1.92005	10.34068

Lampiran 7. Data Solvabilitas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
51	MRAT	0.10383	0.13030	0.16845	0.15553	0.14467
52	MYOR	0.58015	0.72568	1.32223	1.02606	1.18450
53	MYRX	1.95538	4.87710	-1.01394	-1.00616	-2.17702
54	PAFI	2.73118	3.97471	-	-	-3.73963
55	PBRX	3.73222	4.84776	8.69371	5.22726	4.30627
56	PICO	3.69536	2.28389	2.90046	2.31794	2.24823
57	POLY	-1.96695	-1.76977	-1.53237	-1.57990	-1.50408
58	PSDN	1.85716	2.11989	1.62195	1.43397	1.59811
59	PYFA	0.27495	0.42144	0.42456	0.36852	0.30252
60	RDTX	0.57252	0.55890	0.34698	0.21999	0.19315
61	RICY	0.75838	0.71425	1.00247	0.83960	0.82126
62	RMBA	0.97136	1.50348	1.57515	1.45115	1.30220
63	SAIP	-2.01840	-4.73953	-3.20098	-3.97642	-3.53870
64	SCPI	68.98252	70.46914	22.89941	9.48669	18.28196
65	SIMM	2.28705	1.96991	-5.16585	-3.17752	-2.76760
66	SIPD	0.13101	0.28707	0.34017	0.39235	0.66736
67	SMCB	2.36682	2.19323	2.02411	1.19135	0.52931
68	SMGR	0.34825	0.27095	0.30104	0.25822	0.28512
69	SMSM	0.52899	0.65444	0.62482	0.79827	0.96005
70	SOBI	0.72168	0.82636	0.95027	0.77588	1.29057
71	SPMA	2.07849	1.22129	1.36450	1.08001	1.07414
72	SRSN	1.05821	0.79399	1.03551	0.89439	0.59475
73	STTP	0.36285	0.44289	0.72451	0.35563	0.45161
74	SULI	2.60872	2.20204	5.52674	7.84794	4.49595
75	TCID	0.10623	0.07653	0.11594	0.12923	0.10412

Lampiran 7. Data Solvabilitas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
76	TKIM	2.78914	2.81126	2.64859	2.62851	2.44956
77	TOTO	2.23562	1.88108	1.83909	9.73472	9.29831
78	TRST	1.07125	1.18006	1.08106	0.67870	0.63941
79	TSPC	0.23029	0.26392	0.29339	0.34026	0.36284
80	ULTJ	0.53164	0.63826	0.53200	0.45164	0.54353
81	UNIC	1.42524	1.13303	1.28517	0.81160	0.85475
82	UNVR	0.94970	0.98037	1.09599	1.01988	1.15004

Sumber: www.idx.co.id (diolah)

Lampiran 8. Data Profitabilitas

No	Kode	Tahun				
		2006	2007	2008	2009	2010
1	ADES	0.68377	0.75501	0.72652	0.74639	0.88794
2	ADMG	1.64217	0.94706	0.99849	0.82974	0.96907
3	AISA	0.99431	1.19496	0.69217	0.48912	0.46932
4	AKKU	0.49443	0.46166	0.91564	0.09718	0.11521
5	ARNA	0.85098	0.94619	0.97595	0.94987	1.00668
6	AUTO	1.12282	1.30468	1.44038	1.22347	1.22690
7	BIMA	1.39661	2.35098	2.77705	2.40075	3.54101
8	BRAM	0.94497	1.01873	1.02862	0.99906	1.27055
9	BRNA	0.76045	0.98891	1.20482	0.65889	1.22025
10	BRPT	0.22387	0.03612	1.07290	0.85624	1.04754
11	BTON	1.86512	2.87492	2.94740	1.89761	1.60291
12	BUDI	1.12334	1.11721	0.97474	1.08087	1.21652
13	CEKA	1.28416	1.82527	3.24107	2.06734	1.03009
14	CPIN	2.31259	2.26533	2.65881	2.76579	2.54100
15	CTBN	1.93001	1.62326	1.68983	1.23585	0.91728
16	DAVO	0.78322	0.89235	0.48528	0.16409	0.61459
17	DLTA	1.28641	1.42966	1.82397	1.73419	1.64122
18	DPNS	0.58483	0.66749	0.75480	0.65427	0.61535
19	DVLA	1.04095	0.91123	0.96380	1.19796	1.11070
20	EKAD	1.47411	1.84132	1.62933	1.34179	1.37598
21	ESTI	0.86882	0.96435	1.07725	1.03992	1.12590
22	FASW	0.56073	0.77602	0.85387	0.77574	0.85714
23	GDYR	2.15134	2.10543	1.55836	1.21371	0.00034
24	GJTL	0.78010	0.88597	0.96815	0.93818	1.05242
25	HMSP	2.40259	2.10214	2.18018	2.30262	2.26882
26	IGAR	1.45705	1.51367	1.47740	1.60723	1.61185

Lampiran 8. Data Profitabilitas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
27	IKBI	3.36280	2.69656	2.68465	1.43882	2.10928
28	INAF	1.70295	1.50104	1.49711	1.35970	1.43355
29	INAI	1.16727	1.07391	1.20851	0.90980	1.10394
30	INDF	1.45985	1.24412	1.14776	0.95769	0.89625
31	INDR	0.83631	0.85014	0.91115	0.85829	1.11400
32	INTP	0.65073	0.76173	0.92694	0.86360	0.77910
33	JKSW	0.45521	0.47427	0.64373	0.71994	0.64590
34	JPFA	1.85291	2.08235	2.47689	2.53393	2.16313
35	JPRS	1.72532	1.88927	2.19328	0.80538	1.12155
36	KAEF	1.80246	1.79061	1.91878	1.91017	1.98428
37	KARW	0.71776	1.14164	1.27906	0.65939	0.50188
38	KBLM	1.05882	0.90575	1.22297	0.74047	1.43176
39	KDSI	0.43059	1.89782	2.11731	1.87341	2.04706
40	KICI	0.51589	0.58114	1.11959	0.97381	0.94929
41	KLBF	1.32306	1.44367	1.46032	1.49799	1.51570
42	LION	0.81238	0.88935	0.97857	0.75312	0.72256
43	LMPI	0.54634	0.59599	1.14793	1.31974	0.71192
44	LMSH	1.86775	2.21602	2.63421	1.86230	2.14769
45	LPIN	0.26405	0.40691	0.38263	0.36590	0.41496
46	MAIN	2.73605	2.58194	2.58166	2.18314	2.23499
47	MASA	0.51421	0.57285	0.65531	0.70568	0.16174
48	MERK	1.94867	2.97946	1.80520	3.22704	3.03005
49	MLBI	1.50817	1.59050	1.69606	1.67068	1.68047
50	MLIA	0.75076	0.85658	0.88688	0.90900	0.87643
51	MRAT	0.78063	0.83241	0.92012	0.96155	0.98402
52	MYOR	1.32876	1.66017	1.64133	1.52794	1.86310

Lampiran 8. Data Profitabilitas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
53	MYRX	0.58279	0.53084	0.01435	2.79930	1.69138
54	PAFI	0.52785	0.62670	0.56425	0.47806	0.11240
55	PBRX	3.04084	2.36929	1.99580	1.83046	1.69832
56	PICO	1.01429	0.97725	1.19381	1.12068	1.09803
57	POLY	0.52674	0.66988	0.72886	0.74972	1.05044
58	PSDN	1.85999	2.10332	2.49194	1.87407	2.43346
59	PYFA	0.78284	0.98821	1.23399	1.34419	1.41496
60	RDTX	0.31309	0.25422	0.35920	0.38516	0.34714
61	RICY	0.92901	0.81147	0.83163	0.84921	0.98206
62	RMBA	1.44588	1.49991	1.46088	1.42007	1.95974
63	SAIP	0.24884	0.27686	0.25195	0.18343	0.15806
64	SCPI	1.43158	1.49800	1.24363	0.00140	1.18322
65	SIMM	1.03060	1.03358	0.49441	0.11237	0.00003
66	SIPD	0.97839	1.35554	1.74040	2.14313	1.97050
67	SMCB	0.42876	0.53848	0.66622	0.84035	0.69314
68	SMGR	1.18806	1.20032	1.27936	1.22297	1.00748
69	SMSM	1.27714	1.37587	1.53834	1.46911	1.55498
70	SOBI	1.31371	1.41633	1.55359	1.25298	1.30587
71	SPMA	0.53808	0.59433	0.70496	0.68038	0.79558
72	SRSN	0.83021	0.83181	0.88445	0.89925	0.89691
73	STTP	1.17606	1.22118	1.10562	1.07762	1.28117
74	SULI	0.50958	0.62866	0.53966	0.31932	0.29873
75	TCID	1.56290	1.45748	1.51563	1.43667	1.43687
76	TKIM	0.46638	0.54984	0.62669	0.52442	0.58411
77	TOTO	0.95920	1.00049	1.17006	0.96700	1.07262

Lampiran 8. Data Profitabilitas (lanjutan)

No	Kode	Tahun				
		2006	2007	2008	2009	2010
78	TRST	0.60612	0.73732	0.85954	0.78527	0.88939
79	TSPC	1.13128	1.18958	1.26609	1.44392	1.49846
80	ULTJ	0.69530	0.88627	0.89557	0.94373	1.01863
81	UNIC	1.11738	1.09353	1.22192	1.07863	1.45995
82	UNVR	2.67708	2.51921	2.63180	2.60861	2.43573

Sumber: www.idx.co.id (diolah)

Lampiran 9. *Output SPSS*

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	410	100.0
	Missing Cases	0	.0
	Total	410	100.0
Unselected Cases		0	.0
Total		410	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable

Encoding

Original Value	Internal Value
NON GC	0
GC	1

Lampiran 9. *Output* SPSS (lanjutan)

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	433.108	-1.122
	2	431.560	-1.263
	3	431.558	-1.269
	4	431.558	-1.269

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 431.558

c. Estimation terminated at iteration number 4
because parameter estimates change by less
than .001

Lampiran 9. Output SPSS (lanjutan)

Classification Table^{a,b}

Observed		Predicted		
		OPINI AUDIT		Percentage Correct
		NON GC	GC	
Step 0	OPINI AUDIT NON GC	320	0	100.0
	GC	90	0	.0
	Overall Percentage			78.0

a. Constant is included in the model.

b. The cut value is .500

Lampiran 9. Output SPSS (lanjutan)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	84.817	6	.000
	Block	84.817	6	.000
	Model	84.817	6	.000

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	346.741 ^a	.187	.287

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	15.444	8	.051

Lampiran 9. Output SPSS (lanjutan)

Classification Table^a

Observed		Predicted		
		OPINI AUDIT		Percentage Correct
		NON GC	GC	
Step 1	OPINI AUDIT NON GC	310	10	96.9
	GC	62	28	31.1
	Overall Percentage			82.4

a. The cut value is .500

Lampiran 9. Output SPSS (lanjutan)

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients							
		Constant	X1	X2	X3	X4	X5	X6	
Step 1	1	379.856	.845	-.325	-.189	-.019	-.031	-.031	-.603
	2	356.827	1.670	-.519	-.285	-.023	-.111	-.052	-.996
	3	347.860	2.164	-.631	-.314	-.024	-.270	-.060	-1.095
	4	346.765	2.305	-.647	-.321	-.024	-.351	-.061	-1.092
	5	346.741	2.322	-.648	-.321	-.024	-.365	-.060	-1.090
	6	346.741	2.322	-.648	-.321	-.024	-.365	-.060	-1.090

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 431.558

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Lampiran 9. Output SPSS (lanjutan)

Contingency Table for Hosmer and Lemeshow Test

		OPINI AUDIT = NON GC		OPINI AUDIT = GC		Total
		Observed	Expected	Observed	Expected	
Step 1	1	39	40.436	2	.564	41
	2	39	39.147	2	1.853	41
	3	36	37.849	5	3.151	41
	4	39	36.541	2	4.459	41
	5	35	35.107	6	5.893	41
	6	32	33.291	9	7.709	41
	7	35	30.964	6	10.036	41
	8	34	28.249	7	12.751	41
	9	20	23.947	21	17.053	41
	10	11	14.469	30	26.531	41

Lampiran 9. Output SPSS (lanjutan)

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	X1	.648	.289	5.024	1	.025	.523
	X2	-.321	.110	8.495	1	.004	.725
	X3	-.024	.060	.161	1	.688	.976
	X4	-.365	.097	14.090	1	.000	.694
	X5	-.060	.038	2.479	1	.115	.941
	X6	-1.090	.253	18.601	1	.000	.336
	Constant	2.322	1.624	2.044	1	.153	10.200

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5, X6.

Lampiran 9. Output SPSS (lanjutan)

Correlation Matrix

	Constant	X1	X2	X3	X4	X5	X6	
Step 1	Constant	1.000	.121	-.144	-.969	-.080	-.007	-.104
	X1	.121	1.000	-.129	-.175	.083	-.101	-.009
	X2	-.144	-.129	1.000	.011	.008	-.025	-.007
	X3	-.969	-.175	.011	1.000	-.017	.013	-.038
	X4	-.080	.083	.008	-.017	1.000	-.027	-.089
	X5	-.007	-.101	-.025	.013	-.027	1.000	-.074
	X6	-.104	-.009	-.007	-.038	-.089	-.074	1.000

Lampiran 9. Output SPSS (lanjutan)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X3	410	18.66508	31.48702	27.41687	2.25092785
X4	410	.00305	113.70787	2.92021	6.65943386
X5	410	-68.98252	70.46914	1.00530	5.76059183
X6	410	.00003	3.54101	1.23820	.66950095
Valid N (listwise)	410				