

LAMPIRAN 1 DATA PENELITIAN

	SAMPEL	EARNING	LN.T.ASSET	DER	EPS	KAP
2012	AGRO	0.0013	15.2118	9.8628	9.13	1
	BAEK	0.0014	17.0489	8.4537	72.00	1
	BBCA	0.0040	19.9091	7.5358	480.00	1
	BBKP	0.0005	18.0005	12.1463	104.30	1
	BBNI	0.0077	19.6246	6.6577	378.00	1
	BBNP	0.0005	15.9211	11.4190	205.00	0
	BBRI	0.0011	20.1279	0.0968	692.18	1
	BBTN	0.0012	18.5318	9.8720	118.40	1
	BCIC	0.0013	16.5394	3.3653	0.00	0
	BDMN	0.0041	18.8640	4.4220	336.80	1
	BEKS	0.0082	15.8545	10.7443	7.16	0
	BMRI	0.0026	20.2701	7.3904	624.13	1
	BNBA	0.0012	15.0636	8.0437	19.46	1
	BNGA	0.0045	19.1008	7.7150	136.32	1
	BNII	0.0024	18.5671	10.9750	20.80	1
	BNLI	0.0073	18.6968	-41.9200	129.60	1
	BSWD	0.0077	14.7480	-10.7863	75.20	0
	BTPN	0.0004	17.8946	6.6402	292.00	1
	BVIC	0.0002	16.4795	-46.7359	29.56	0
	INPC	0.0008	16.8388	2.8451	13.62	0
	MAYA	0.0001	16.6585	-9.3319	8.63	0
	MCOR	0.0008	15.6866	16.5352	14.48	1
	MEGA	0.0005	17.9933	9.4132	60.00	1
	NISP	0.0065	18.1868	7.8409	103.11	1
	PNBN	0.0021	18.8181	7.4313	75.06	1
	SDRA	0.0021	15.8465	13.1579	55.84	1

	SAMPEL	EARNING	LN.T.ASSET	DER	EPS	KAP
2013	AGRO	0.0009	15.4495	5.1226	10.06	1
	BAEK	0.0103	17.1742	8.6920	90.00	1
	BBCA	-0.0029	20.0227	6.7467	579.00	1
	BBKP	0.0090	18.0562	10.1782	116.55	1
	BBNI	-0.0042	19.7730	7.1087	486.00	1
	BBNP	0.0002	16.1167	8.4886	178.00	0
	BBRI	0.0020	20.2552	6.8937	865.22	1
	BBTN	0.0021	18.6920	10.3501	148.00	1
	BCIC	0.0024	16.4949	9.6004	0.00	0
	BDMN	0.0079	19.0317	4.8389	421.00	1
	BEKS	0.0137	16.0131	11.5406	8.95	0
	BMRI	0.0048	20.4128	7.2565	780.16	1
	BNBA	0.0021	15.2132	6.1681	24.33	1
	BNGA	0.0082	19.2040	7.4548	170.40	1
	BNII	0.0042	18.7611	10.3264	26.00	1
	BNLI	0.0120	18.9265	10.7391	162.00	1
	BSWD	0.0135	15.0968	6.9174	94.00	0
	BTPN	0.0007	18.0592	6.0313	365.00	1
	BVIC	0.0003	16.7689	6.1217	36.95	0
	INPC	0.0016	16.8690	2.6801	17.02	0
	MAYA	0.0002	16.9942	8.9554	10.79	1
	MCOR	0.0016	15.8845	6.6467	18.10	1
	MEGA	0.0011	18.0123	9.8821	75.00	1
	NISP	0.0106	18.3956	6.2254	128.89	1
	PNBN	0.0037	18.9157	7.2198	93.82	1
	SDRA	0.0030	15.9234	13.2441	69.80	1

2014	AGRO	0.0004	15.6695	6.0631	8.32	1
	BAEK	0.0045	17.3973	-14.1256	94.50	1
	BBCA	0.0023	20.1298	5.9163	669.00	1
	BBKP	-0.0096	18.1856	10.5886	79.73	1
	BBNI	0.0062	19.8476	4.5230	578.00	1
	BBNP	0.0005	16.0635	7.3199	143.00	0
	BBRI	0.0045	20.5026	7.2052	982.67	1
	BBTN	0.0017	18.5567	-7.4392	106.00	1
	BCIC	-0.0011	16.3557	11.4380	0.00	0
	BDMN	0.0188	19.0921	4.9274	271.00	1
	BEKS	-0.0175	16.0176	13.2169	-11.08	0
	BMRI	0.0040	20.5667	4.4110	851.66	1
	BNBA	-0.0050	15.4556	7.5618	22.44	1
	BNGA	-0.0013	19.2672	7.1962	93.21	1
	BNII	0.0084	18.7806	8.7828	11.00	1
	BNLI	0.0045	19.0378	9.8426	133.00	1
	BSWD	0.0045	15.4640	8.1120	122.00	0
	BTPN	0.0000	18.1332	4.2750	317.00	1
	BVIC	0.0009	16.8773	6.2909	15.26	0
	INPC	0.0006	16.9705	7.6248	8.44	0
	MAYA	-0.0005	17.4038	11.6825	125.22	1
	MCOR	-0.0040	16.0948	7.0069	8.95	1
	MEGA	0.0048	18.0149	8.5804	86.00	1
	NISP	0.0009	18.4514	5.9177	116.12	1
	PNBN	-0.0010	18.9664	6.4297	97.80	1
	SDRA	-0.0018	16.6148	0.1819	47.69	1

LAMPIRAN 2 ANALISIS REGRESI BERGANDA

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REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT EPS
  /METHOD=ENTER EARNINGS LN.T.ASSET DER
  /SCATTERPLOT=( *ZPRED , *SRESID)
  /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.
    
```

Regression

[DataSet0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DER, LN.T.ASSET, EARNINGS^b		. Enter

a. Dependent Variable: EPS

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.723^a	.522	.503	165.93833	1.655

a. Predictors: (Constant), DER, LN.T.ASSET, EARNINGS

b. Dependent Variable: EPS

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2226393.573	3	742131.191	26.952	.000^b
	Residual	2037629.141	74	27535.529		
	Total	4264022.714	77			

a. Dependent Variable: EPS

b. Predictors: (Constant), DER, LN.T.ASSET, EARNINGS

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity
		B	Std. Error	Beta			Statistics
					Tolerance		
1	(Constant)	1689.255	209.832		8.050	.000	
	EARNINGS	-470.250	3841.458	-.010	-.122	.903	.969
	LN.T.ASSET	105.545	11.869	.724	8.892	.000	.974
	DER	.283	1.986	.011	.142	.887	.995

Coefficients^a

Model		Collinearity	Fraction Missing Info.	Relative	Relative
		Statistics		Increase	Efficiency
		VIF	Variance		
1	(Constant)				
	EARNINGS	1.032			
	LN.T.ASSET	1.027			
	DER	1.005			

a. Dependent Variable: EPS

Coefficient Correlations^a

Model		DER	LN.T.ASSET	EARNINGS	
1	Correlations	DER	1.000	-.007	.071
		LN.T.ASSET	-.007	1.000	-.161
		EARNINGS	.071	-.161	1.000
	Covariances	DER	3.945	-.173	540.748
		LN.T.ASSET	-.173	140.882	-7361.775
		EARNINGS	540.748	-7361.775	14756799.477

a. Dependent Variable: EPS

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	EARNINGS	LN.T.ASSET	DER
1	1	2.648	1.000	.00	.04	.00	.05
	2	.818	1.799	.00	.51	.00	.40
	3	.530	2.236	.00	.43	.00	.55
	4	.004	25.730	1.00	.02	1.00	.00

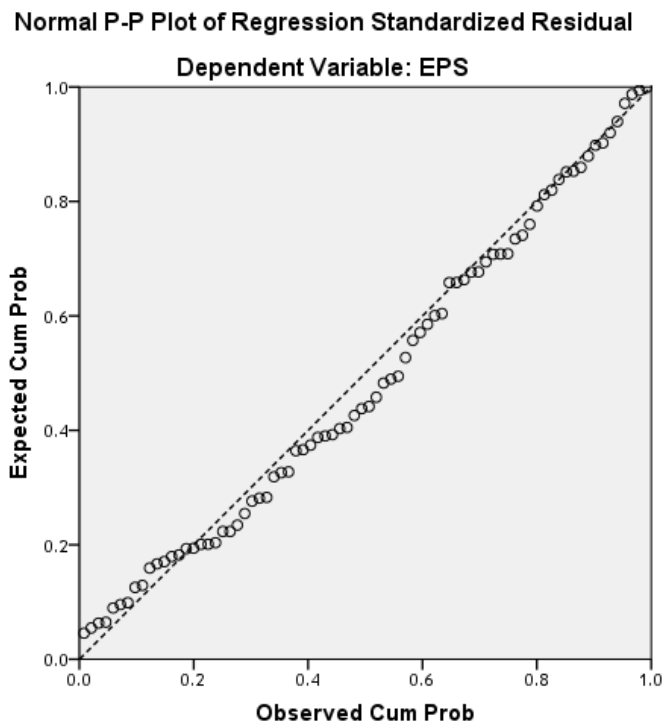
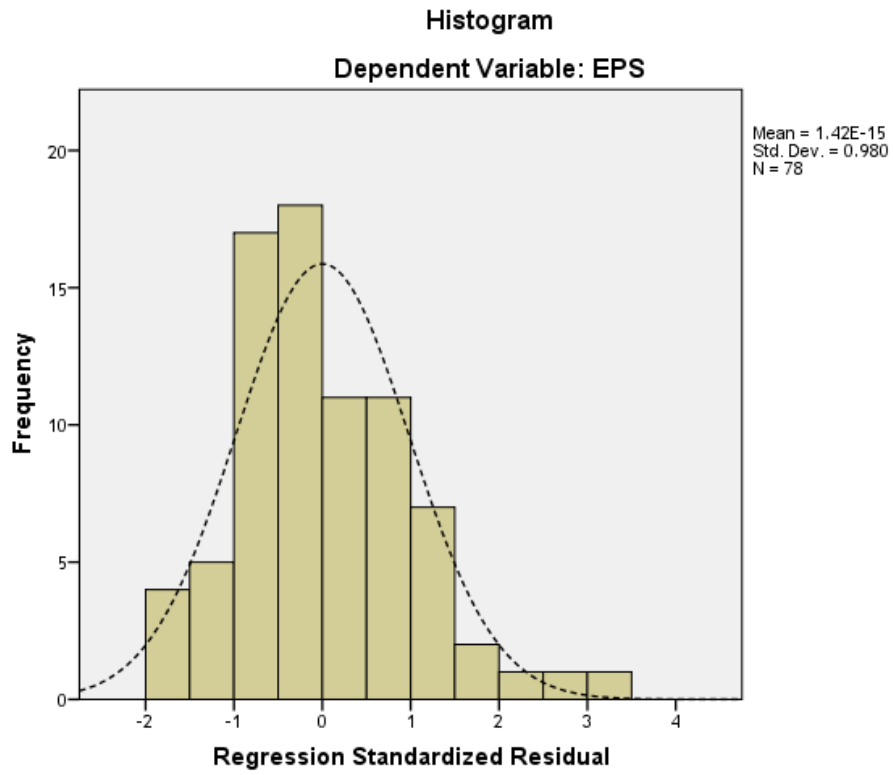
a. Dependent Variable: EPS

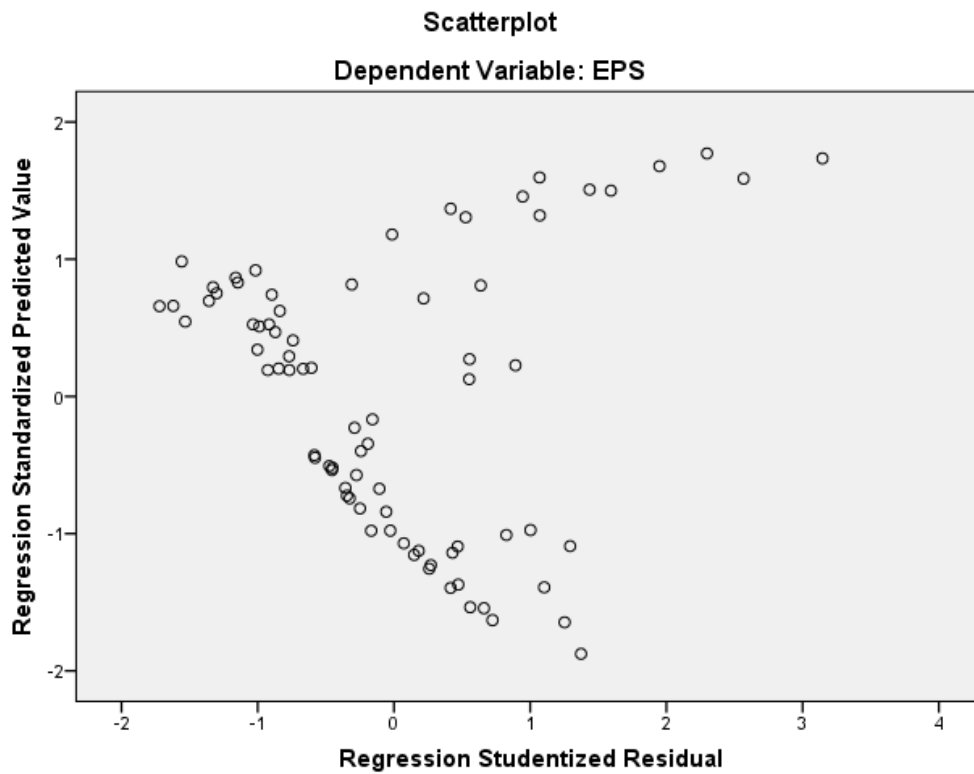
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-139.3383	480.8243	179.6505	170.04177	78
Std. Predicted Value	-1.876	1.771	.000	1.000	78
Standard Error of Predicted Value	20.824	107.289	34.320	15.403	78
Adjusted Predicted Value	-166.8079	459.7298	179.3149	170.93606	78
Residual	-280.47720	508.05627	.00000	162.67365	78
Std. Residual	-1.690	3.062	.000	.980	78
Stud. Residual	-1.721	3.145	.001	1.005	78
Deleted Residual	-290.78598	536.16370	.33563	171.07324	78
Stud. Deleted Residual	-1.745	3.356	.006	1.022	78
Mahal. Distance	.225	31.202	2.962	4.891	78
Cook's Distance	.000	.139	.013	.026	78
Centered Leverage Value	.003	.405	.038	.064	78

a. Dependent Variable: EPS

Charts





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NPAR TESTS
  /K-S(NORMAL)=RES_1
  /MISSING ANALYSIS.

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NPar Tests
[DataSet0]

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	162.67364912
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	-.042
Kolmogorov-Smirnov Z		.639
Asymp. Sig. (2-tailed)		.809

a. Test distribution is Normal.

b. Calculated from data.

LAMPIRAN 3 ANALISIS REGRESI DENGAN VARIABEL MODERASI

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REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT EPS
  /METHOD=ENTER EARNINGS KAP ABSX1
  /SCATTERPLOT=( *ZPRED , *SRESID)
  /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.
  
```

Regression
[DataSet0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	ABSX1, EARNINGS, KAP^b		. Enter

a. Dependent Variable: EPS

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.359^a	.129	.093	224.06614	1.846

a. Predictors: (Constant), ABSX1, EARNINGS, KAP

b. Dependent Variable: EPS

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	548805.735	3	182935.245	3.644	.016^b
	Residual	3715216.978	74	50205.635		
	Total	4264022.714	77			

a. Dependent Variable: EPS

b. Predictors: (Constant), ABSX1, EARNINGS, KAP

		Coefficients ^a					
Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity
		B	Std. Error	Beta			Statistics
					Tolerance		
1	(Constant)	140.452	88.053		1.595	.115	
	EARNINGS	4172.049	5121.172	.089	.815	.418	.994
	KAP	113.870	70.919	.209	1.606	.113	.695
	ABSX1	-52.905	38.055	-.181	-1.390	.169	.698

		Coefficients ^a			
Model		Collinearity	Fraction Missing Info.	Relative Increase Variance	Relative Efficiency
		Statistics			
		VIF			
1	(Constant)				
	EARNINGS	1.006			
	KAP	1.440			
	ABSX1	1.433			

a. Dependent Variable: EPS

		Coefficient Correlations ^a			
Model		ABSX1	EARNINGS	KAP	
1	Correlations	ABSX1	1.000	-.029	.549
		EARNINGS	-.029	1.000	-.075
		KAP	.549	-.075	1.000
Covariances	ABSX1	1448.158	-5650.928	1482.979	
	EARNINGS	-5650.928	26226406.154	-27175.129	
	KAP	1482.979	-27175.129	5029.440	

a. Dependent Variable: EPS

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	EARNINGS	KAP	ABSX1
1	1	2.794	1.000	.01	.04	.02	.02
	2	.701	1.997	.01	.93	.00	.03
	3	.454	2.480	.00	.03	.17	.27
	4	.052	7.359	.98	.00	.81	.67

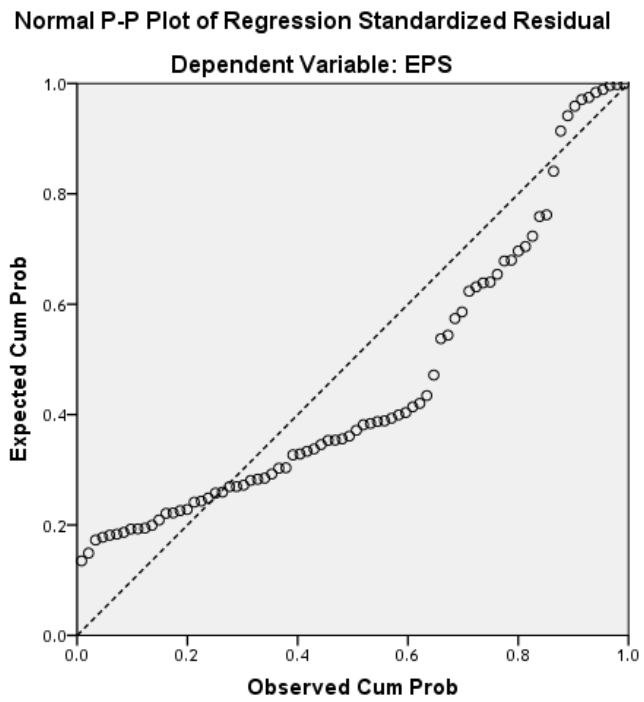
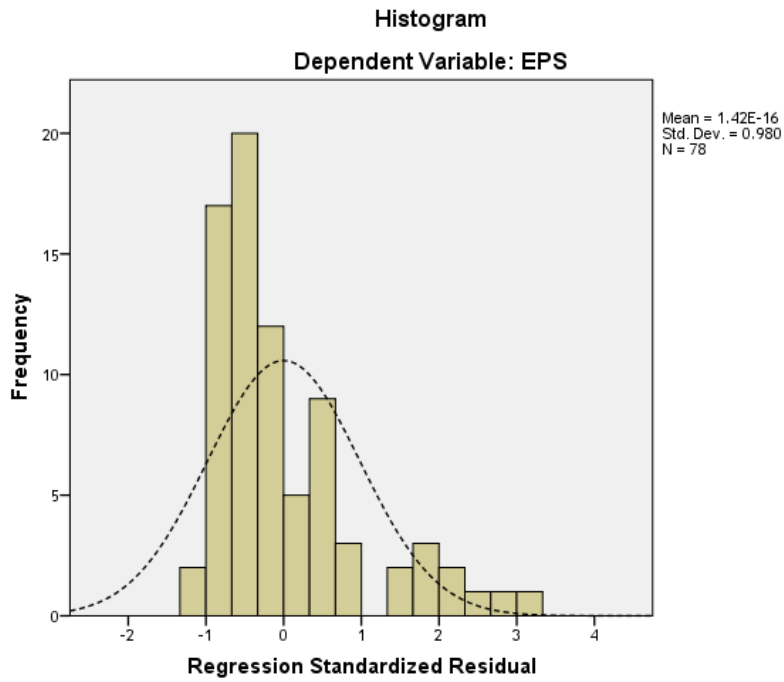
a. Dependent Variable: EPS

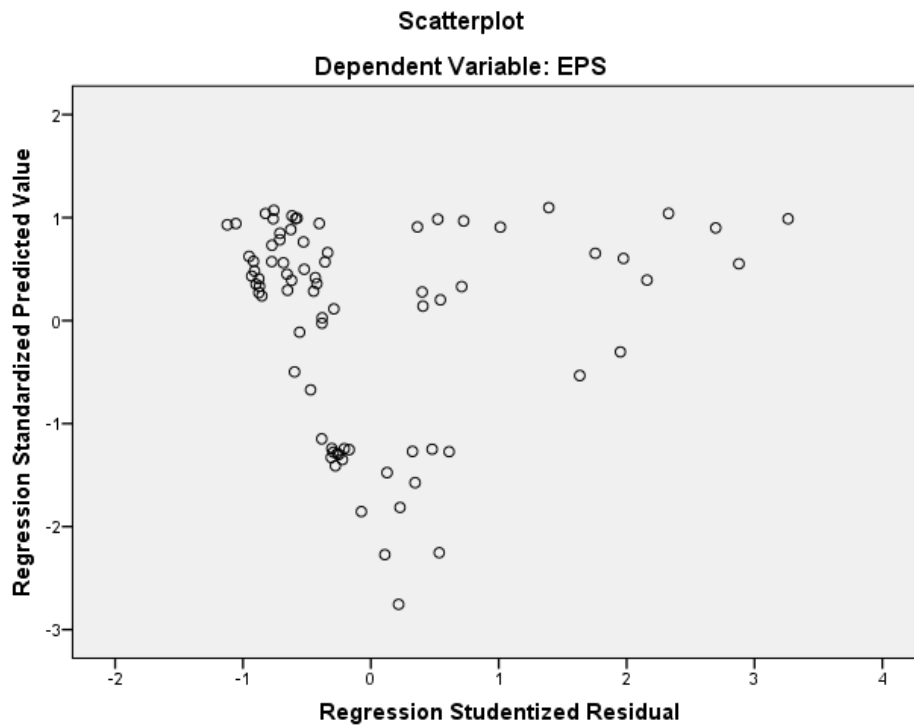
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-52.9118	272.2637	179.6505	84.42362	78
Std. Predicted Value	-2.755	1.097	.000	1.000	78
Standard Error of Predicted Value	29.942	113.844	46.573	20.270	78
Adjusted Predicted Value	-67.4682	276.3034	178.5132	86.54806	78
Residual	-247.16721	719.63336	.00000	219.65785	78
Std. Residual	-1.103	3.212	.000	.980	78
Stud. Residual	-1.123	3.263	.002	.996	78
Deleted Residual	-256.23007	742.70068	1.13736	226.88251	78
Stud. Deleted Residual	-1.125	3.502	.013	1.023	78
Mahal. Distance	.388	18.890	2.962	4.225	78
Cook's Distance	.000	.085	.008	.015	78
Centered Leverage Value	.005	.245	.038	.055	78

a. Dependent Variable: EPS

Charts





NPAR TESTS
 /K-S(NORMAL)=RES_1
 /MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	219.65785019
Most Extreme Differences	Absolute	.210
	Positive	.210
	Negative	-.142
Kolmogorov-Smirnov Z		1.850
Asymp. Sig. (2-tailed)		.052

a. Test distribution is Normal.

b. Calculated from data.

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REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT EPS
  /METHOD=ENTER KAP LN.T.ASSET ABSX2
  /SCATTERPLOT=( *ZPRED , *SRESID)
  /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.

```

Regression

[DataSet0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	ABSX2, KAP, LN.T.ASSET^b		. Enter

a. Dependent Variable: EPS

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.812^a	.659	.645	140.13249	1.470

a. Predictors: (Constant), ABSX2, KAP, LN.T.ASSET

b. Dependent Variable: EPS

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2810876.324	3	936958.775	47.714	.000^b

Residual	1453146.390	74	19637.113
Total	4264022.714	77	

a. Dependent Variable: EPS

b. Predictors: (Constant), ABSX2, KAP, LN.T.ASSET

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity
		B	Std. Error				Beta
						Tolerance	
1	(Constant)	-2516.513	236.926		-10.622	.000	
	KAP	-107.305	44.795	-.197	-2.395	.019	.681
	LN.T.ASSET	149.471	13.559	1.025	11.024	.000	.532
	ABSX2	169.783	31.781	.424	5.342	.000	.732

Coefficients^a

Model	Collinearity	Fraction Missing Info.	Relative Increase Variance	Relative Efficiency
		Statistics		
		VIF		
1	(Constant)			
	KAP	1.469		
	LN.T.ASSET	1.879		
	ABSX2	1.366		

a. Dependent Variable: EPS

Coefficient Correlations^a

Model		ABSX2	KAP	LN.T.ASSET	
1	Correlations	ABSX2	1.000	-.243	.514
		KAP	-.243	1.000	-.562
		LN.T.ASSET	.514	-.562	1.000
Covariances	ABSX2	1010.059	-346.115	221.648	
	KAP	-346.115	2006.608	-341.525	
	LN.T.ASSET	221.648	-341.525	183.845	

a. Dependent Variable: EPS

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	KAP	LN.T.ASSET	ABSX2
1	1	3.508	1.000	.00	.01	.00	.02
	2	.348	3.173	.00	.11	.00	.55
	3	.142	4.976	.01	.61	.01	.12
	4	.002	39.875	.99	.26	.99	.31

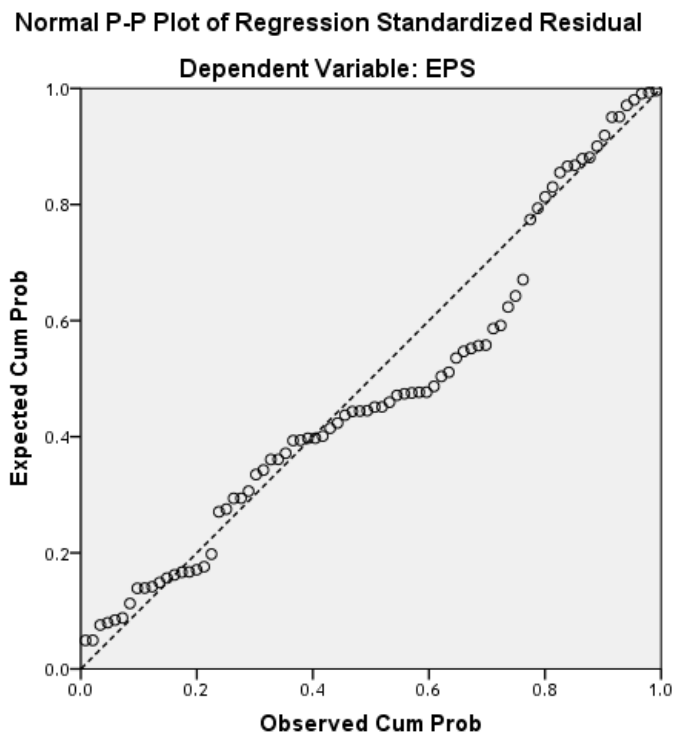
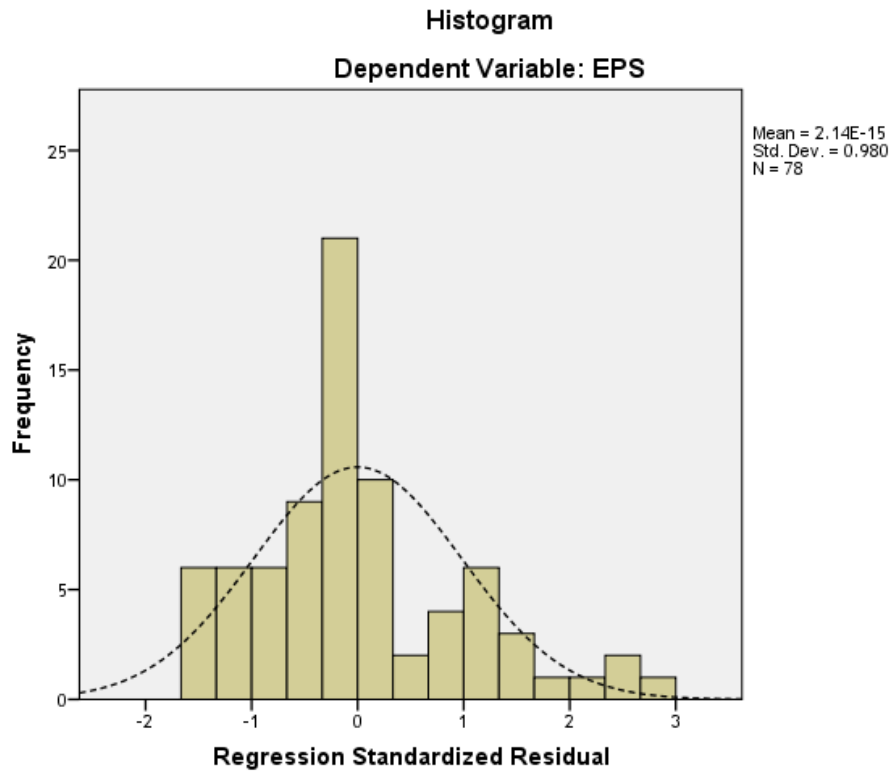
a. Dependent Variable: EPS

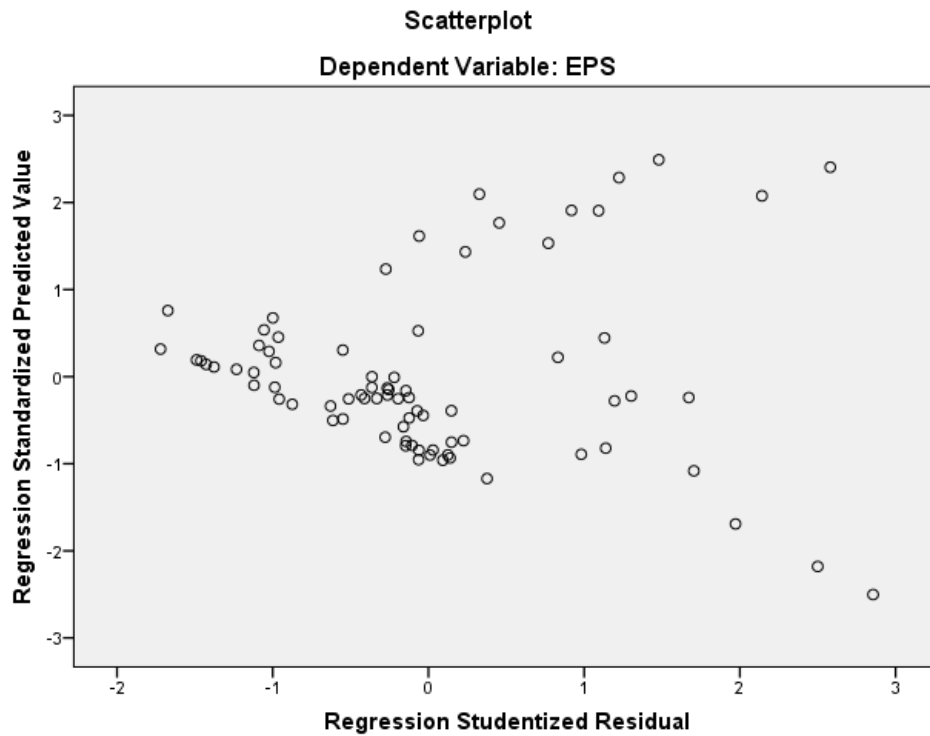
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-298.5069	655.6255	179.6505	191.06252	78
Std. Predicted Value	-2.503	2.491	.000	1.000	78
Standard Error of Predicted Value	21.085	50.070	30.803	7.680	78
Adjusted Predicted Value	-353.2003	632.4603	178.0516	191.74566	78
Residual	-231.75400	373.70688	.00000	137.37551	78
Std. Residual	-1.654	2.667	.000	.980	78
Stud. Residual	-1.721	2.855	.005	1.016	78
Deleted Residual	-250.94151	428.40036	1.59896	147.66381	78
Stud. Deleted Residual	-1.745	3.006	.011	1.034	78
Mahal. Distance	.756	8.843	2.962	1.999	78
Cook's Distance	.000	.298	.019	.046	78
Centered Leverage Value	.010	.115	.038	.026	78

a. Dependent Variable: EPS

Charts





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NPAR TESTS
  /K-S (NORMAL) =RES_1
  /MISSING ANALYSIS.

```

NPar Tests

[DataSet0]

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	137.3751106
Most Extreme Differences	Absolute	.146
	Positive	.146
	Negative	-.046
Kolmogorov-Smirnov Z		1.291
Asymp. Sig. (2-tailed)		.071

a. Test distribution is Normal.

b. Calculated from data.