

## Lampiran 1

### Daftar Perusahaan Sampel

No.	KODE	NAMA PERUSAHAAN
1	MBAI	Multibreeder Adirama Ind. Tbk
2	ADRO	ADARO ENERGY Tbk
3	ANTM	Aneka Tambang (Persero) Tbk
4	BYAN	Bayan Resources Tbk
5	MITI	Mitra Investindo Tbk
6	PTBA	Tambang Batubara Bukit Asam Tbk
7	AMFG	Asahimas Flat Glass Tbk
8	ASII	Astra International Tbk
9	BUDI	Budi Acid Jaya Tbk
10	CPIN	Charoen Pokphand Indonesia Tbk
11	HMSP	HM Sampoerna Tbk
12	INDF	Indofood Sukses Makmur Tbk
13	INTP	Indocement Tunggul Prakarsa Tbk
14	KAEF	Kimia Farma (Persero) Tbk
15	KLBF	Kalbe Farma Tbk
16	LMSH	Lionmesh Prima Tbk
17	RMBA	Bentoel International Investama Tbk
18	SMGR	Semen Gresik (Persero) Tbk
19	SMSM	Selamat Sempurna Tbk
20	TPIA	Tri Polyta Indonesia Tbk.
21	ULTJ	Ultra Jaya Milk Industry Tbk
22	UNVR	Unilever Indonesia Tbk
23	BIPP	Bhuwanatala Indah Permai Tbk
24	BKDP	Bukit Darmo Property Tbk
25	CTRP	Ciputra Property Tbk
26	CTRS	Ciputra Surya Tbk
27	JIHD	Jakarta International Hotels & Development Tbk
28	KIJA	Kawasan Industri Jababeka Tbk

29	KPIG	Global Land Development Tbk
30	LPKR	Lippo Karawaci Tbk
31	PWON	Pakuwon Jati Tbk
32	SMRA	Summarecon Agung Tbk
33	BTEL	Bakrie Telecom Tbk
34	FREN	Smartfren Telecom Tbk (Mobile 8)
35	PGAS	Perusahaan Gas Negara (Persero) Tbk
36	SMDR	Samudera Indonesia Tbk
37	BHIT	Bhakti Investama Tbk
38	BMTR	Global Mediacom Tbk
39	EPMT	Enseval Putra Megatrading Tbk
40	HOME	Hotel Mandarine Regency Tbk
41	IDKM	Indosiar Karya Media Tbk
42	INPP	Indonesian Paradise Property Tbk
43	MAPI	Mitra Adiperkasa Tbk
44	MICE	Multi Indocitra Tbk
45	MTDL	Metrodata Electronics Tbk
46	PANR	Panorama Sentrawisata Tbk
47	SCMA	Surya Citra Media Tbk
48	UNTR	United Tractors Tbk

## Lampiran 2

### Daftar Persentase Komisaris Independen

No.	KODE	NAMA PERUSAHAAN	2010	2011
1	MBAI	Multibreeder Adirama Ind. Tbk	0,3333	0,3333
2	ADRO	ADARO ENERGY Tbk	0,3333	0,2000
3	ANTM	Aneka Tambang (Persero) Tbk	0,5000	0,4000
4	BYAN	Bayan Resources Tbk	0,4000	0,4000
5	MITI	Mitra Investindo Tbk	0,5000	0,3333
6	PTBA	Tambang Batubara Bukit Asam Tbk	0,4000	0,4000
7	AMFG	Asahimas Flat Glass Tbk	0,3333	0,4286
8	ASII	Astra International Tbk	0,4545	0,5000
9	BUDI	Budi Acid Jaya Tbk	0,3333	0,4000
10	CPIN	Charoen Pokphand Indonesia Tbk	0,4000	0,3333
11	HMSA	HM Sampoerna Tbk	0,4000	0,4000
12	INDF	Indofood Sukses Makmur Tbk	0,3000	0,3000
13	INTP	Indocement Tunggul Prakarsa Tbk	0,3333	0,4286
14	KAEF	Kimia Farma (Persero) Tbk	0,4000	0,6000
15	KLBF	Kalbe Farma Tbk	0,3333	0,3333
16	LMSH	Lionmesh Prima Tbk	0,3333	0,3333
17	RMBA	Bentoel International Investama Tbk	0,5000	0,3333
18	SMGR	Semen Gresik (Persero) Tbk	0,2000	0,3333
19	SMSM	Selamat Sempurna Tbk	0,6667	0,7500
20	TPIA	Tri Polyta Indonesia Tbk.	0,3333	0,5000
21	ULTJ	Ultra Jaya Milk Industry Tbk	0,3333	0,3333
22	UNVR	Unilever Indonesia Tbk	0,7500	0,7500
23	BIPP	Bhuwanatala Indah Permai Tbk	0,5000	0,5000
24	BKDP	Bukit Darmo Property Tbk	0,5000	0,5000
25	CTRP	Ciputra Property Tbk	0,5000	0,6000
26	CTRS	Ciputra Surya Tbk	0,3333	0,5000
27	JIHD	Jakarta International Hotels & Development Tbk	0,5000	0,5000
28	KIJA	Kawasan Industri Jababeka Tbk	0,5000	0,5000
29	KPIG	Global Land Development Tbk	0,3333	0,3333

30	LPKR	Lippo Karawaci Tbk	0,6250	0,6250
31	PWON	Pakuwon Jati Tbk	0,6667	0,3333
32	SMRA	Summarecon Agung Tbk	0,6667	0,7500
33	BTEL	Bakrie Telecom Tbk	0,4000	0,4000
34	FREN	Smartfren Telecom Tbk (Mobile 8)	0,3333	0,3333
35	PGAS	Perusahaan Gas Negara (Persero) Tbk	0,4000	0,4000
36	SMDR	Samudera Indonesia Tbk	0,6000	0,5000
37	BHIT	Bhakti Investama Tbk	0,4000	0,4000
38	BMTR	Global Mediacom Tbk	0,3750	0,3750
39	EPMT	Enseval Putra Megatrading Tbk	0,6667	0,5000
40	HOME	Hotel Mandarine Regency Tbk	0,6667	0,3333
41	IDKM	Indosiar Karya Media Tbk	0,4000	0,4000
42	INPP	Indonesian Paradise Property Tbk	0,6667	0,3333
43	MAPI	Mitra Adiperkasa Tbk	0,4000	0,6000
44	MICE	Multi Indocitra Tbk	0,3333	0,3333
45	MTDL	Metrodata Electronics Tbk	0,3333	0,3333
46	PANR	Panorama Sentrawisata Tbk	0,3333	0,3333
47	SCMA	Surya Citra Media Tbk	0,5000	0,5000
48	UNTR	United Tractors Tbk	0,5000	0,4286

### Lampiran 3

#### Daftar Jumlah Komite Audit

No.	KODE	NAMA PERUSAHAAN	2010	2011
1	MBAI	Multibreeder Adirama Ind. Tbk	3	3
2	ADRO	ADARO ENERGY Tbk	3	3
3	ANTM	Aneka Tambang (Persero) Tbk	3	3
4	BYAN	Bayan Resources Tbk	3	4
5	MITI	Mitra Investindo Tbk	3	3
6	PTBA	Tambang Batubara Bukit Asam Tbk	3	3
7	AMFG	Asahimas Flat Glass Tbk	3	3
8	ASII	Astra International Tbk	4	4
9	BUDI	Budi Acid Jaya Tbk	3	3
10	CPIN	Charoen Pokphand Indonesia Tbk	5	4
11	HMSA	HM Sampoerna Tbk	3	3
12	INDF	Indofood Sukses Makmur Tbk	4	4
13	INTP	Indocement Tunggal Prakarsa Tbk	3	3
14	KAEF	Kimia Farma (Persero) Tbk	3	3
15	KLBF	Kalbe Farma Tbk	3	3
16	LMSH	Lionmesh Prima Tbk	3	3
17	RMBA	Bentoel International Investama Tbk	3	3
18	SMGR	Semen Gresik (Persero) Tbk	3	5
19	SMSM	Selamat Sempurna Tbk	3	3
20	TPIA	Tri Polyta Indonesia Tbk.	3	2
21	ULTJ	Ultra Jaya Milk Industry Tbk	3	3
22	UNVR	Unilever Indonesia Tbk	3	3
23	BIPP	Bhuwanatala Indah Permai Tbk	3	3
24	BKDP	Bukit Darmo Property Tbk	3	3
25	CTRP	Ciputra Property Tbk	3	3
26	CTRS	Ciputra Surya Tbk	3	3
27	JIHD	Jakarta International Hotels & Development Tbk	3	4
28	KIJA	Kawasan Industri Jababeka Tbk	3	3
29	KPIG	Global Land Development Tbk	3	3

30	LPKR	Lippo Karawaci Tbk	3	3
31	PWON	Pakuwon Jati Tbk	2	3
32	SMRA	Summarecon Agung Tbk	3	3
33	BTEL	Bakrie Telecom Tbk	3	3
34	FREN	Smartfren Telecom Tbk (Mobile 8)	2	3
35	PGAS	Perusahaan Gas Negara (Persero) Tbk	5	4
36	SMDR	Samudera Indonesia Tbk	3	3
37	BHIT	Bhakti Investama Tbk	3	3
38	BMTR	Global Mediacom Tbk	3	3
39	EPMT	Enseval Putra Megatrading Tbk	3	4
40	HOME	Hotel Mandarine Regency Tbk	3	3
41	IDKM	Indosiar Karya Media Tbk	3	3
42	INPP	Indonesian Paradise Property Tbk	3	3
43	MAPI	Mitra Adiperkasa Tbk	3	3
44	MICE	Multi Indocitra Tbk	3	3
45	MTDL	Metrodata Electronics Tbk	3	3
46	PANR	Panorama Sentrawisata Tbk	3	3
47	SCMA	Surya Citra Media Tbk	2	2
48	UNTR	United Tractors Tbk	3	3

## Lampiran 4

### Daftar Jumlah Partner

No.	KODE	NAMA PERUSAHAAN	2010	2011
1	MBAI	Multibreeder Adirama Ind. Tbk	5	5
2	ADRO	ADARO ENERGY Tbk	23	23
3	ANTM	Aneka Tambang (Persero) Tbk	16	16
4	BYAN	Bayan Resources Tbk	23	23
5	MITI	Mitra Investindo Tbk	10	10
6	PTBA	Tambang Batubara Bukit Asam Tbk	23	23
7	AMFG	Asahimas Flat Glass Tbk	11	11
8	ASII	Astra International Tbk	23	23
9	BUDI	Budi Acid Jaya Tbk	11	5
10	CPIN	Charoen Pokphand Indonesia Tbk	16	16
11	HMSP	HM Sampoerna Tbk	23	23
12	INDF	Indofood Sukses Makmur Tbk	16	16
13	INTP	Indocement Tunggul Prakarsa Tbk	11	11
14	KAEF	Kimia Farma (Persero) Tbk	5	12
15	KLBF	Kalbe Farma Tbk	16	16
16	LMSH	Lionmesh Prima Tbk	5	5
17	RMBA	Bentoel International Investama Tbk	28	23
18	SMGR	Semen Gresik (Persero) Tbk	16	16
19	SMSM	Selamat Sempurna Tbk	6	6
20	TPIA	Tri Polyta Indonesia Tbk.	28	28
21	ULTJ	Ultra Jaya Milk Industry Tbk	3	3
22	UNVR	Unilever Indonesia Tbk	23	23
23	BIPP	Bhuwanatala Indah Permai Tbk	11	11
24	BKDP	Bukit Darmo Property Tbk	8	8
25	CTRP	Ciputra Property Tbk	16	16
26	CTRS	Ciputra Surya Tbk	16	16
27	JIHD	Jakarta International Hotels & Development Tbk	5	16
28	KIJA	Kawasan Industri Jababeka Tbk	10	10

29	KPIG	Global Land Development Tbk	5	5
30	LPKR	Lippo Karawaci Tbk	16	9
31	PWON	Pakuwon Jati Tbk	28	28
32	SMRA	Summarecon Agung Tbk	16	16
33	BTEL	Bakrie Telecom Tbk	2	2
34	FREN	Smartfren Telecom Tbk (Mobile 8)	5	5
35	PGAS	Perusahaan Gas Negara (Persero) Tbk	16	16
36	SMDR	Samudera Indonesia Tbk	16	28
37	BHIT	Bhakti Investama Tbk	28	28
38	BMTR	Global Mediacom Tbk	28	28
39	EPMT	Enseval Putra Megatrading Tbk	16	16
40	HOME	Hotel Mandarine Regency Tbk	23	6
41	IDKM	Indosiar Karya Media Tbk	8	8
42	INPP	Indonesian Paradise Property Tbk	6	16
43	MAPI	Mitra Adiperkasa Tbk	28	28
44	MICE	Multi Indocitra Tbk	11	5
45	MTDL	Metrodata Electronics Tbk	28	28
46	PANR	Panorama Sentrawisata Tbk	5	5
47	SCMA	Surya Citra Media Tbk	16	16
48	UNTR	United Tractors Tbk	23	23



## Lampiran 5

### Daftar Spesialisasi Industri

No.	KODE	NAMA PERUSAHAAN	2010	2011
1	MBAI	Multibreeder Adirama Ind. Tbk	0,1250	0,1333
2	ADRO	ADARO ENERGY Tbk	0,1818	0,3333
3	ANTM	Aneka Tambang (Persero) Tbk	0,2500	0,2000
4	BYAN	Bayan Resources Tbk	0,1818	0,3333
5	MITI	Mitra Investindo Tbk	0,3333	0,3333
6	PTBA	Tambang Batubara Bukit Asam Tbk	0,4545	0,3333
7	AMFG	Asahimas Flat Glass Tbk	0,1667	0,1667
8	ASII	Astra International Tbk	0,2308	0,1667
9	BUDI	Budi Acid Jaya Tbk	0,1000	0,1000
10	CPIN	Charoen Pokphand Indonesia Tbk	0,2500	0,2500
11	HMSP	HM Sampoerna Tbk	0,2500	0,6667
12	INDF	Indofood Sukses Makmur Tbk	0,2857	0,3571
13	INTP	Indocement Tunggul Prakarsa Tbk	0,3330	0,3330
14	KAEF	Kimia Farma (Persero) Tbk	0,1111	0,1111
15	KLBF	Kalbe Farma Tbk	0,2222	0,2222
16	LMSH	Lionmesh Prima Tbk	0,3077	0,1333
17	RMBA	Bentoel International Investama Tbk	0,2500	0,6667
18	SMGR	Semen Gresik (Persero) Tbk	0,6667	0,6667
19	SMSM	Selamat Sempurna Tbk	0,0769	0,6667
20	TPIA	Tri Polyta Indonesia Tbk.	0,3000	0,2000
21	ULTJ	Ultra Jaya Milk Industry Tbk	0,0714	0,0714
22	UNVR	Unilever Indonesia Tbk	0,5000	0,2500
23	BIPP	Bhuwanatala Indah Permai Tbk	0,6667	0,0488
24	BKDP	Bukit Darmo Property Tbk	0,0488	0,0488
25	CTRP	Ciputra Property Tbk	0,1463	0,2680
26	CTRS	Ciputra Surya Tbk	0,2927	0,2500
27	JIHD	Jakarta International Hotels & Development Tbk	0,1220	0,2680
28	KIJA	Kawasan Industri Jababeka Tbk	0,2500	0,1951

29	KPIG	Global Land Development Tbk	0,0244	0,0244
30	LPKR	Lippo Karawaci Tbk	0,3415	0,2500
31	PWON	Pakuwon Jati Tbk	0,0732	0,3300
32	SMRA	Summarecon Agung Tbk	0,3415	0,6700
33	BTEL	Bakrie Telecom Tbk	0,1429	0,1667
34	FREN	Smartfren Telecom Tbk (Mobile 8)	0,1429	0,1667
35	PGAS	Perusahaan Gas Negara (Persero) Tbk	0,5000	0,5000
36	SMDR	Samudera Indonesia Tbk	0,2667	0,0530
37	BHIT	Bhakti Investama Tbk	0,2857	0,2857
38	BMTR	Global Mediacom Tbk	0,2857	0,2857
39	EPMT	Enseval Putra Megatrading Tbk	0,2963	0,3103
40	HOME	Hotel Mandarine Regency Tbk	0,0476	0,0455
41	IDKM	Indosiar Karya Media Tbk	0,1000	0,1000
42	INPP	Indonesian Paradise Property Tbk	0,0476	0,3180
43	MAPI	Mitra Adiperkasa Tbk	0,1333	0,3333
44	MICE	Multi Indocitra Tbk	0,0370	0,0345
45	MTDL	Metrodata Electronics Tbk	0,2500	0,4290
46	PANR	Panorama Sentrawisata Tbk	0,2381	0,0909
47	SCMA	Surya Citra Media Tbk	0,4000	0,6000
48	UNTR	United Tractors Tbk	0,4444	0,6700

## Lampiran 6

### Daftar Manajemen Laba

No.	KODE	NAMA PERUSAHAAN	2010	2011
1	MBAI	Multibreeder Adirama Ind. Tbk	0,177031	0,435225
2	ADRO	ADARO ENERGY Tbk	-0,006173	0,078590
3	ANTM	Aneka Tambang (Persero) Tbk	0,173980	0,170212
4	BYAN	Bayan Resources Tbk	0,203695	0,222435
5	MITI	Mitra Investindo Tbk	0,069022	0,145152
6	PTBA	Tambang Batubara Bukit Asam Tbk	0,049425	0,009911
7	AMFG	Asahimas Flat Glass Tbk	0,354642	0,452541
8	ASII	Astra International Tbk	0,129801	0,357493
9	BUDI	Budi Acid Jaya Tbk	0,261946	0,373364
10	CPIN	Charoen Pokphand Indonesia Tbk	0,112388	0,182020
11	HMSP	HM Sampoerna Tbk	0,158014	0,136909
12	INDF	Indofood Sukses Makmur Tbk	0,146827	0,176634
13	INTP	Indocement Tunggul Prakarsa Tbk	0,381771	0,362453
14	KAEF	Kimia Farma (Persero) Tbk	0,145358	0,190921
15	KLBF	Kalbe Farma Tbk	0,154842	0,260995
16	LMSH	Lionmesh Prima Tbk	0,026748	0,232157
17	RMBA	Bentoel International Investama Tbk	0,082845	0,166400
18	SMGR	Semen Gresik (Persero) Tbk	0,120566	0,314312
19	SMSM	Selamat Sempurna Tbk	0,207993	-0,151983
20	TPIA	Tri Polyta Indonesia Tbk.	0,114828	0,131333
21	ULTJ	Ultra Jaya Milk Industry Tbk	0,280303	0,242998
22	UNVR	Unilever Indonesia Tbk	0,123410	0,231306
23	BIPP	Bhuwanatala Indah Permai Tbk	0,059993	0,209019
24	BKDP	Bukit Darmo Property Tbk	0,241210	0,207349
25	CTRP	Ciputra Property Tbk	0,090029	0,135523
26	CTRS	Ciputra Surya Tbk	0,123948	0,137021
27	JIHD	Jakarta International Hotels & Development Tbk	0,121238	0,128682
28	KIJA	Kawasan Industri Jababeka Tbk	0,116068	0,180844
29	KPIG	Global Land Development Tbk	0,234995	0,233777

30	LPKR	Lippo Karawaci Tbk	0,078334	0,164388
31	PWON	Pakuwon Jati Tbk	0,187403	0,051112
32	SMRA	Summarecon Agung Tbk	-0,069267	-0,029585
33	BTEL	Bakrie Telecom Tbk	0,338652	0,336574
34	FREN	Smartfren Telecom Tbk (Mobile 8)	0,208342	0,248628
35	PGAS	Perusahaan Gas Negara (Persero) Tbk	0,270108	0,186780
36	SMDR	Samudera Indonesia Tbk	0,061743	0,246742
37	BHIT	Bhakti Investama Tbk	0,087905	0,145406
38	BMTR	Global Mediacom Tbk	0,116283	0,170064
39	EPMT	Enseval Putra Megatrading Tbk	0,137021	0,177570
40	HOME	Hotel Mandarine Regency Tbk	0,387370	0,406366
41	IDKM	Indosiar Karya Media Tbk	0,229020	0,190291
42	INPP	Indonesian Paradise Property Tbk	0,233700	0,129703
43	MAPI	Mitra Adiperkasa Tbk	0,150200	0,125747
44	MICE	Multi Indocitra Tbk	0,216923	0,344033
45	MTDL	Metrodata Electronics Tbk	0,059247	0,063339
46	PANR	Panorama Sentrawisata Tbk	0,147715	0,347511
47	SCMA	Surya Citra Media Tbk	0,043666	0,060821
48	UNTR	United Tractors Tbk	-0,001536	0,126660

## Lampiran 13

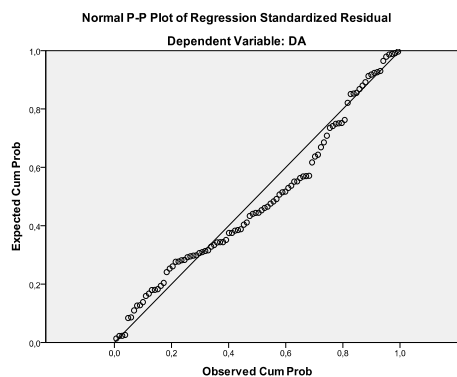
### Output SPSS

#### 1. Analisis Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
DA	96	-,1520	,4525	,172753	,1106745
KI	96	,2000	,8000	,431250	,1431323
KA	96	2,0000	5,0000	3,083333	,4738791
UKAP	96	2,0000	28,0000	15,218750	8,0983470
SPES	96	,0200	,6700	,260729	,1739464
Valid N (listwise)	96				

#### 2. Uji Normalitas

	N	Skewness		Kurtosis	
		Statistic	Std. Error	Statistic	Std. Error
Unstandardized Residual	96	,477	,246	,415	,488
Valid N (listwise)	96				

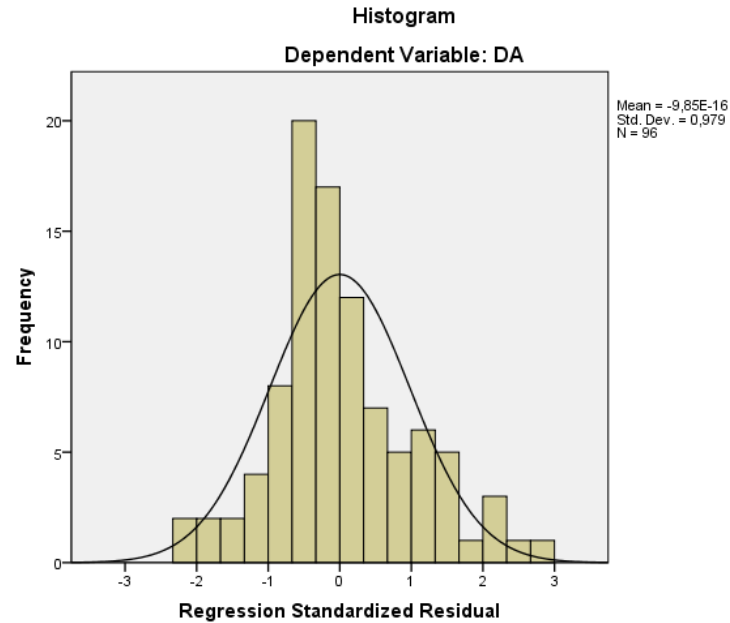


**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
<b>N</b>		<b>96</b>
<b>Normal Parameters<sup>a,b</sup></b>	<b>Mean</b>	<b>,0000000</b>
	<b>Std. Deviation</b>	<b>,08710430</b>
<b>Most Extreme Differences</b>	<b>Absolute</b>	<b>,115</b>
	<b>Positive</b>	<b>,115</b>
	<b>Negative</b>	<b>-,064</b>
<b>Kolmogorov-Smirnov Z</b>		<b>1,126</b>
<b>Asymp. Sig. (2-tailed)</b>		<b>,158</b>

a. Test distribution is Normal.

b. Calculated from data.



### 3. Uji Multikolinearitas

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,258	,070		3,696	,000		
KI	-,131	,065	-,170	-2,025	,046	,967	1,034
KA	,029	,019	,125	1,502	,137	,979	1,021
UKAP	-,003	,001	-,198	-2,234	,028	,866	1,155
SPES	-,296	,056	-,465	-5,244	,000	,867	1,154

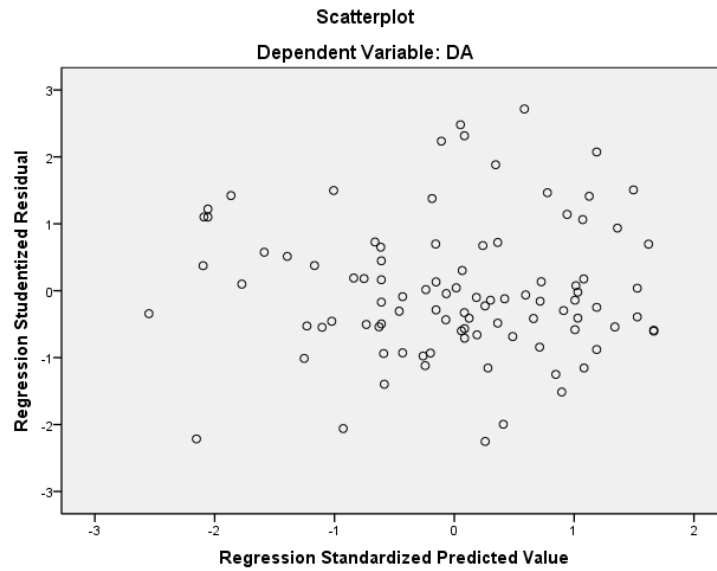
a. Dependent Variable: DA

Coefficient Correlations<sup>a</sup>

Model			SPES	KA	KI	UKAP
1	Correlations	SPES	1,000	-,089	-,063	-,341
		KA	-,089	1,000	,112	-,020
		KI	-,063	,112	1,000	-,109
		UKAP	-,341	-,020	-,109	1,000
	Covariances	SPES	,003	-9,791E-5	,000	-2,327E-5
		KA	-9,791E-5	,000	,000	-4,622E-7
		KI	,000	,000	,004	-8,543E-6
		UKAP	-2,327E-5	-4,622E-7	-8,543E-6	1,468E-6

a. Dependent Variable: DA

#### 4. Uji Heterokesdatistas



#### Uji Glejser

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,030	,044		,669	,505		
	KI	,005	,041	,013	,127	,899	,967	1,034
	KA	,012	,012	,099	,941	,349	,979	1,021
	UKAP	-,001	,001	-,083	-,744	,459	,866	1,155
	SPES	,028	,036	,088	,793	,430	,867	1,154

a. Dependent Variable: AbsUt\_Res



## 5. Uji Autokorelasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,617 <sup>a</sup>	,381	,353	,0889981	2,067

a. Predictors: (Constant), SPES, KA, KI, UKAP

b. Dependent Variable: DA

## Lampiran 8

### Uji Hipotesis

#### 1. Uji F-Test

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,443	4	,111	13,978	,000 <sup>a</sup>
	Residual	,721	91	,008		
	Total	1,164	95			

a. Predictors: (Constant), SPES, KA, KI, UKAP

b. Dependent Variable: DA

#### 2. Uji t-Test

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,258	,070		3,696	,000		
	KI	-,131	,065	-,170	-2,025	,046	,967	1,034
	KA	,029	,019	,125	1,502	,137	,979	1,021
	UKAP	-,003	,001	-,198	-2,234	,028	,866	1,155
	SPES	-,296	,056	-,465	-5,244	,000	,867	1,154

a. Dependent Variable: DA

## RIWAYAT HIDUP



Penulis bernama lengkap Maria Safrianti, lahir di Jakarta, 24 September 1991. Anak kedua dari pasangan A. Simatupang dan Kartini Sipahutar . Memiliki satu kakak perempuan dan satu adik laki-laki. Bertempat tinggal di Jalan Sawo III No. 17 Cibubur, Jatisampurna , Bekasi.

Penulis telah menempuh beberapa tingkat pendidikan formal, yaitu SD Negeri Jatisampurna V (1997-2003), SMP Negeri 230 Jakarta Timur (2003-2006), dan SMA Negeri 81 Jakarta (2006-2009). Penulis juga merupakan mahasiswi Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Jakarta angkatan 2009.

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