Lampiran 1. Data Laba Sebelum Pajak (PTBI) Sampel Penelitian

No.	Kode	PTBI					
		2005	2006	2007	2008	2009	2010
1	AKPI	0.00514	0.01670	0.01730	0.05840	0.09179	0.06225
2	AKRA	0.09976	0.08687	0.11513	0.09339	0.08565	0.06122
3	ARNA	0.16006	0.09960	0.11374	0.11572	0.11661	0.12706
4	ASGR	0.10040	0.14787	0.15757	0.11451	0.11225	0.17992
5	AUTO	0.15697	0.12775	0.17810	0.20760	0.21956	0.27256
6	BATA	0.13583	0.11229	0.17874	0.62332	0.17513	0.18773
7	BRAM	0.11668	0.02452	0.04331	0.09968	0.08863	0.15051
8	BTON	0.08379	0.03465	0.30998	0.51076	0.18378	0.14235
9	DLTA	0.15925	0.10896	0.11391	0.18245	0.24406	0.26272
10	DVLA	0.21603	0.15050	0.13826	0.18221	0.16055	0.18791
11	FAST	0.16537	0.22279	0.25903	0.23745	0.27067	0.22972
12	FASW	0.00453	0.04739	0.04965	0.00948	0.10489	0.09331
13	GGRM	0.12689	0.07311	0.09689	0.11102	0.18822	0.19427
14	HMSP	0.31520	0.43464	0.37721	0.36444	0.42620	0.45752
15	INTP	0.10615	0.08564	0.14403	0.21901	0.30911	0.29686
16	KAEF	0.07017	0.05546	0.06229	0.06786	0.06623	0.11083
17	KBLI	0.06602	0.14812	0.08830	0.08715	0.05946	0.12295
18	KLBF	0.22913	0.23549	0.23736	0.21731	0.24143	0.26200
19	LION	0.18024	0.16868	0.18196	0.24319	0.17154	0.17477
20	LMPI	0.03733	0.01171	0.00492	0.00750	0.01432	0.00794
21	LMSH	0.14977	0.09963	0.16753	0.22523	0.05771	0.13661
22	MERK	0.40140	0.49388	0.41804	0.40503	0.51401	0.36218
23	MLBI	0.22790	0.18731	0.21286	0.40170	0.48840	0.55776
24	MRAT	0.03851	0.04665	0.04921	0.09494	0.08015	0.08767
25	SMSM	0.15535	0.15268	0.16889	0.16323	0.19863	0.20387
26	TCID	0.26453	0.23474	0.23009	0.20602	0.18490	0.16997
27	TOTO	0.11995	0.13388	0.09112	0.09332	0.24961	0.24735
28	TSPC	0.18018	0.15159	0.15128	0.15361	0.15428	0.18372
29	UNTR	0.17991	0.12356	0.16893	0.21489	0.23043	0.18709
30	UNVR	0.55128	0.58212	0.56659	0.58259	0.60739	0.56168

Lampiran 2. Data Arus Kas Operasi Sebelum Pajak (PTCF) Sampel Penelitian

No.	Kode	PTCF					
		2005	2006	2007	2008	2009	2010
1	AKPI	0.10631	0.07726	0.08924	0.11428	0.16107	0.02807
2	AKRA	0.06052	0.13591	0.11347	0.05673	0.16121	0.12550
3	ARNA	0.21681	1.44270	0.21202	0.20471	0.15085	0.17178
4	ASGR	0.28917	0.32651	0.29894	0.31858	0.38050	0.26731
5	AUTO	0.10729	0.11317	0.11351	0.17951	0.18105	0.11808
6	BATA	0.48072	0.54612	0.53417	0.34674	0.54680	0.54374
7	BRAM	0.10511	0.14265	0.11185	0.14902	0.19276	0.09177
8	BTON	0.12970	0.01558	0.10494	0.47173	0.28851	0.30870
9	DLTA	0.00072	0.00059	0.00084	0.00096	0.00090	0.00102
10	DVLA	0.20376	0.00018	0.23190	0.23089	0.08239	0.21028
11	FAST	0.00032	0.00042	0.00048	0.00038	0.00046	0.00032
12	FASW	0.06680	0.06318	0.20878	0.31628	0.24590	0.32346
13	GGRM	0.11086	0.10925	0.08809	0.12944	0.18047	0.14695
14	HMSP	1.14065	1.42517	1.33308	1.48898	1.45056	1.51664
15	INTP	0.16842	0.17223	0.22214	0.26864	0.41561	0.39119
16	KAEF	0.06385	0.14709	0.06586	0.01488	0.09888	0.11338
17	KBLI	0.02108	0.03929	0.09081	0.10591	0.11219	0.20578
18	KLBF	0.22560	0.26189	0.15662	0.21469	0.28779	0.24997
19	LION	0.19259	0.19777	0.11749	0.17941	0.25244	0.16337
20	LMPI	0.02023	0.03649	0.05278	0.02158	0.06294	0.07008
21	LMSH	0.09159	0.07041	0.02692	0.07534	0.11905	0.15061
22	MERK	0.32306	0.00047	0.37736	0.42818	0.34114	0.49850
23	MLBI	0.35019	0.35967	0.44455	0.60075	0.70464	0.44315
24	MRAT	0.05162	0.02044	0.01026	0.01113	0.01252	0.03851
25	SMSM	0.26498	0.16399	0.17964	0.20054	0.35298	0.17803
26	TCID	0.27137	0.22370	0.32818	0.19149	0.28746	0.21027
27	TOTO	0.08671	0.16287	0.13510	0.23179	0.25148	0.25979
28	TSPC	0.22428	0.18482	0.18955	0.18154	0.23237	0.25605
29	UNTR	0.17524	0.23074	0.26488	0.29030	0.29138	0.09803
30	UNVR	0.64124	0.65319	0.62639	0.63076	0.64456	0.59954

Lampiran 3. Data Laba Akrual Sebelum Pajak (PTACC) Sampel Penelitian

No.	Kode	PTACC					
		2005	2006	2007	2008	2009	2010
1	AKPI	-0.1012	-0.0606	-0.0719	-0.0559	-0.0693	0.0342
2	AKRA	-0.0604	-0.1358	0.0017	0.0367	-0.0756	-0.0643
3	ARNA	-0.0567	-1.3431	-0.0983	-0.0890	-0.0342	-0.0447
4	ASGR	-0.1888	-0.1786	-0.1414	-0.2041	-0.2682	-0.0874
5	AUTO	0.0497	0.0146	0.0646	0.0281	0.0385	0.1545
6	BATA	-0.3449	-0.4338	-0.3554	0.2766	-0.3717	-0.3560
7	BRAM	0.0116	-0.1181	-0.0685	-0.0493	-0.1041	0.0587
8	BTON	-0.0459	0.0191	0.2050	0.0390	-0.1047	-0.1664
9	DLTA	0.1585	0.1084	0.1131	0.1815	0.2432	0.2617
10	DVLA	0.0123	0.1503	-0.0936	-0.0487	0.0782	-0.0224
11	FAST	0.1650	0.2224	0.2586	0.2371	0.2702	0.2294
12	FASW	-0.0623	-0.0158	-0.1591	-0.3068	-0.1410	-0.2302
13	GGRM	0.0160	-0.0361	0.0088	-0.0184	0.0078	0.0473
14	HMSP	-0.8255	-0.9905	-0.9559	-1.1245	-1.0244	-1.0591
15	INTP	-0.0623	-0.0866	-0.0781	-0.0496	-0.1065	-0.0943
16	KAEF	0.0063	-0.0916	-0.0036	0.0530	-0.0326	-0.0026
17	KBLI	0.0449	0.1088	-0.0025	-0.0188	-0.0527	-0.0828
18	KLBF	0.0035	-0.0264	0.0807	0.0026	-0.0464	0.0120
19	LION	-0.0124	-0.0291	0.0645	0.0638	-0.0809	0.0114
20	LMPI	0.0171	-0.0248	-0.0479	-0.0141	-0.0486	-0.0621
21	LMSH	0.0582	0.0292	0.1406	0.1499	-0.0613	-0.0140
22	MERK	0.0783	0.4934	0.0407	-0.0232	0.1729	-0.1363
23	MLBI	-0.1223	-0.1724	-0.2317	-0.1991	-0.2162	0.1146
24	MRAT	-0.0131	0.0262	-0.0102	-0.0110	-0.0124	0.0492
25	SMSM	-0.1096	-0.0113	-0.0107	-0.0373	-0.1544	0.0258
26	TCID	-0.0068	0.0110	-0.0981	0.0145	-0.1026	-0.0403
27	TOTO	0.0332	-0.0290	-0.0440	-0.1385	-0.0019	-0.0124
28	TSPC	-0.0441	-0.0332	-0.0383	-0.0279	-0.0781	-0.0723
29	UNTR	0.0047	-0.1072	-0.0959	-0.0754	-0.0610	0.0891
30	UNVR	-0.0900	-0.0711	-0.0598	-0.0482	-0.0372	-0.0379

Lampiran 4. Data Perbedaan Permanen (Permanent) Sampel Penelitian

No.	Kode	Permanent					
		2005	2006	2007	2008	2009	2010
1	AKPI	0.0069	0.0051	0.0062	0.0051	0.0079	0.0000
2	AKRA	-0.0114	-0.0104	-0.0027	-0.0045	-0.0045	-0.0052
3	ARNA	0.0015	0.0003	0.0002	0.0002	0.0003	0.0008
4	ASGR	0.0056	-0.0324	0.0089	-0.0161	-0.0161	-0.0147
5	AUTO	-0.0655	0.1143	-0.1068	0.1308	0.1652	-0.0631
6	BATA	0.0221	0.0295	0.0356	0.0324	0.0207	0.0169
7	BRAM	-0.0219	-0.0070	0.0017	0.0135	0.0240	0.1431
8	BTON	-0.0089	-0.0061	-0.0059	-0.0079	-0.0064	0.0002
9	DLTA	-0.0102	-0.0119	-0.0095	-0.0153	-0.0108	-0.0001
10	DVLA	0.0051	0.0294	0.0204	0.0262	0.0399	0.0177
11	FAST	-0.0073	-0.0134	-0.0096	-0.0116	-0.0143	-0.0120
12	FASW	0.0032	0.0244	0.0471	0.0022	0.0016	0.0027
13	GGRM	-0.0033	0.0160	0.0133	0.0006	-0.0023	0.0014
14	HMSP	0.0390	0.0413	0.0076	0.0074	0.0108	0.0123
15	INTP	-0.0032	0.0036	0.0019	0.0001	-0.0032	-0.0099
16	KAEF	0.0021	0.0014	0.0023	0.0033	0.0022	-0.0127
17	KBLI	0.0858	0.0587	0.0244	0.0225	0.0166	0.0068
18	KLBF	0.0027	-0.0018	0.0029	-0.0013	0.0005	-0.2062
19	LION	0.0135	0.0033	0.0064	0.0122	-0.0177	-0.0137
20	LMPI	0.0109	0.0057	0.0052	0.0178	0.0050	0.0044
21	LMSH	0.0283	0.0264	0.0197	0.0223	0.0191	0.0205
22	MERK	0.0168	0.0030	0.0038	0.0024	0.0057	-0.0074
23	MLBI	0.0181	0.0215	0.0305	0.0148	0.0115	0.0114
24	MRAT	-0.0048	-0.0032	-0.0075	-0.0065	-0.0069	-0.0032
25	SMSM	-0.0009	-0.0011	0.0000	-0.0001	0.0003	0.0150
26	TCID	0.0092	0.0005	0.0063	0.0060	0.0065	-0.0038
27	TOTO	0.0026	0.0099	0.0064	-0.0005	0.0007	0.0028
28	TSPC	-0.0083	-0.0090	-0.0087	-0.0072	-0.0177	0.0119
29	UNTR	-0.0648	-0.0490	-0.0692	-0.0647	-0.1110	-0.0406
30	UNVR	0.0062	0.0014	0.0086	-0.0005	0.0043	0.0081

Lampiran 5. Data Perbedaan Temporer (Temporary) Sampel Penelitian

No.	Kode	Temporary					
		2005	2006	2007	2008	2009	2010
1	AKPI	0.0060	0.0153	0.0214	0.0000	-0.0036	0.0070
2	AKRA	0.0056	-0.0017	0.0008	0.0026	-0.0022	0.0033
3	ARNA	0.0034	0.0039	0.0014	0.0026	0.0019	0.0023
4	ASGR	0.0215	-0.0014	-0.0028	0.0051	-0.0144	-0.0096
5	AUTO	0.0091	0.0008	0.0057	0.0122	0.0165	0.0207
6	BATA	-0.0111	0.0143	0.0175	-0.0004	-0.0406	-0.0204
7	BRAM	0.0249	0.0210	0.0178	0.0113	0.0042	0.1395
8	BTON	0.0359	0.0329	0.0245	0.0185	0.0091	0.0031
9	DLTA	0.0127	0.0093	0.0003	0.0119	0.0074	0.0118
10	DVLA	0.0210	0.0047	-0.0662	-0.0013	0.0141	0.0101
11	FAST	-0.0335	-0.0243	-0.0313	-0.0383	-0.0147	-0.0199
12	FASW	0.0019	-0.0261	-0.0053	0.0004	0.0042	0.0024
13	GGRM	-0.0091	-0.0182	-0.0120	-0.0018	0.0110	0.0027
14	HMSP	0.0062	0.0158	0.0058	0.0032	-0.0007	0.0015
15	INTP	-0.0174	-0.0113	-0.0219	-0.0067	-0.0077	0.0010
16	KAEF	0.0027	-0.0024	0.0091	0.0012	0.0058	0.0027
17	KBLI	0.0013	-0.0145	0.0368	0.0157	0.0150	0.0101
18	KLBF	0.0013	0.0004	0.0002	0.0001	0.0015	0.0006
19	LION	0.0326	0.0149	-0.0016	0.0122	0.0017	0.0101
20	LMPI	0.0025	-0.0012	-0.0022	0.0031	0.0058	0.0023
21	LMSH	0.0309	0.0300	0.0165	0.0187	0.0197	0.0190
22	MERK	0.0008	0.0107	0.0250	0.0059	0.0252	0.0166
23	MLBI	-0.0428	-0.0323	-0.0104	-0.0039	-0.0138	0.0107
24	MRAT	0.0001	-0.0056	0.0041	0.0037	0.0024	-0.0027
25	SMSM	-0.0095	-0.0053	-0.0166	-0.0122	0.0218	0.0195
26	TCID	0.0125	0.0115	0.0062	0.0204	0.0035	0.0131
27	TOTO	0.0168	0.0227	0.0169	0.0191	0.0145	0.0195
28	TSPC	0.0014	-0.0023	-0.0010	-0.0016	-0.0003	-0.0025
29	UNTR	0.0028	0.0051	0.0055	0.0030	0.0050	0.0008
30	UNVR	-0.0458	0.0028	0.0073	0.0105	-0.0232	-0.0112

Lampiran 6. Data Laba Sebelum Pajak Masa Depan ($PTBI_{t+1}$) Sampel Penelitian

No.	Kode	$PTBI_{t+1}$					
		2005	2006	2007	2008	2009	2010
1	AKPI	0.01670	0.01730	0.05840	0.09179	0.06225	0.11157
2	AKRA	0.08687	0.11513	0.09339	0.08565	0.06122	0.17607
3	ARNA	0.09960	0.11374	0.11572	0.11661	0.12706	0.25904
4	ASGR	0.14787	0.15757	0.11451	0.11225	0.17992	0.31137
5	AUTO	0.12775	0.17810	0.20760	0.21956	0.27256	0.36693
6	BATA	0.11229	0.17874	0.62332	0.17513	0.18773	0.27939
7	BRAM	0.02452	0.04331	0.09968	0.08863	0.15051	0.15226
8	BTON	0.03465	0.30998	0.51076	0.18378	0.14235	0.42858
9	DLTA	0.10896	0.11391	0.18245	0.24406	0.26272	0.44856
10	DVLA	0.15050	0.13826	0.18221	0.16055	0.18791	0.32599
11	FAST	0.22279	0.25903	0.23745	0.27067	0.22972	0.38925
12	FASW	0.04739	0.04965	0.00948	0.10489	0.09331	0.07786
13	GGRM	0.07311	0.09689	0.11102	0.18822	0.19427	0.35415
14	HMSP	0.43464	0.37721	0.36444	0.42620	0.45752	0.69417
15	INTP	0.08564	0.14403	0.21901	0.30911	0.29686	0.46954
16	KAEF	0.05546	0.06229	0.06786	0.06623	0.11083	0.24560
17	KBLI	0.14812	0.08830	0.08715	0.05946	0.12295	0.27335
18	KLBF	0.23549	0.23736	0.21731	0.24143	0.26200	0.44065
19	LION	0.16868	0.18196	0.24319	0.17154	0.17477	0.36214
20	LMPI	0.01171	0.00492	0.00750	0.01432	0.00794	0.02512
21	LMSH	0.09963	0.16753	0.22523	0.05771	0.13661	0.32454
22	MERK	0.49388	0.41804	0.40503	0.51401	0.36218	0.78894
23	MLBI	0.18731	0.21286	0.40170	0.48840	0.55776	0.74879
24	MRAT	0.04665	0.04921	0.09494	0.08015	0.08767	0.17359
25	SMSM	0.15268	0.16889	0.16323	0.19863	0.20387	0.41523
26	TCID	0.23474	0.23009	0.20602	0.18490	0.16997	0.30733
27	TOTO	0.13388	0.09112	0.09332	0.24961	0.24735	0.42326
28	TSPC	0.15159	0.15128	0.15361	0.15428	0.18372	0.34187
29	UNTR	0.12356	0.16893	0.21489	0.23043	0.18709	0.41534
30	UNVR	0.58212	0.56659	0.58259	0.60739	0.56168	0.78100

Lampiran 7. Data Kumulatif *Return* Tidak Normal Masa Depan (CAR_{t+1}) Sampel Penelitian

No.	Kode	CAR t+1					
		2005	2006	2007	2008	2009	2010
1	AKPI	-0.0642	-0.0130	0.0466	-0.0715	-0.0438	0.0337
2	AKRA	0.0168	0.0686	-0.0601	0.0045	-0.0337	0.0210
3	ARNA	0.0346	0.0838	-0.0265	0.0521	-0.0630	0.0896
4	ASGR	-0.0227	0.0550	0.1426	0.0730	0.0237	-0.0518
5	AUTO	0.0045	-0.9743	0.0227	0.0418	0.0877	-0.0816
6	BATA	0.0344	0.2492	-0.0447	-0.0189	-0.0198	-0.0250
7	BRAM	0.0223	-0.3094	-0.1326	-0.0514	-0.0212	-0.0932
8	BTON	-0.3058	1.1049	0.0340	0.0222	-0.0335	0.0914
9	DLTA	-0.2141	0.0313	-0.0733	-0.0338	0.0189	-0.0456
10	DVLA	-0.0259	0.7234	0.0286	-0.0547	-0.0059	-0.0166
11	FAST	0.0023	0.0638	-0.1251	0.0446	-0.0415	-0.0585
12	FASW	-0.0548	0.1394	-0.1085	-0.0260	0.0243	0.1108
13	GGRM	0.0695	-0.0417	0.2644	-0.0338	-0.0113	-0.0867
14	HMSP	0.0630	-0.0362	-0.0792	-0.0068	0.0582	-0.0302
15	INTP	0.0670	-0.0122	0.0868	-0.0110	-0.0868	0.0323
16	KAEF	-0.0162	-0.2581	-0.2548	-0.0300	0.1785	0.0117
17	KBLI	-0.1642	-0.0615	0.0283	0.0519	-0.0143	-0.0523
18	KLBF	0.0343	0.0484	-0.1024	0.0144	0.0108	-0.0162
19	LION	0.1548	0.0588	0.5339	-0.0589	0.0030	-0.0051
20	LMPI	-0.0234	0.0293	0.6153	0.2222	0.0312	-0.0007
21	LMSH	0.3208	-0.1722	-0.0679	-0.0272	-0.1381	0.0149
22	MERK	0.0307	0.1037	0.0076	-0.0199	-0.0108	0.0264
23	MLBI	-0.0282	0.3265	0.0707	-0.0188	-0.0353	0.0750
24	MRAT	-0.0015	-0.0442	-0.0585	-0.0413	0.0602	-0.0210
25	SMSM	-0.0117	0.1295	0.1077	0.1299	0.2254	-1.5836
26	TCID	0.0752	-0.0004	-0.0077	-0.0463	-0.0018	0.0283
27	TOTO	-0.0143	0.0157	-0.0818	0.0815	-0.0648	0.1740
28	TSPC	-0.0655	-0.0078	-0.0218	0.0036	0.0676	0.0569
29	UNTR	0.0571	0.1010	0.0373	0.0550	0.0057	-0.0153
30	UNVR	-0.0083	-0.0175	-0.1414	-0.0318	-0.1039	-0.0231

Lampiran 8. Data Pertumbuhan Laba Sebelum Pajak (ΔPTBI) Sampel Penelitian

No.	Kode	ΔPTBI					
		2005	2006	2007	2008	2009	2010
1	AKPI	-0.0018	0.0116	0.0011	0.0421	0.0342	-0.0406
2	AKRA	-0.0907	0.0000	0.1151	0.0126	0.0141	-0.0070
3	ARNA	0.0435	-0.0258	0.0380	0.0234	0.0152	0.0199
4	ASGR	-0.0086	0.0487	0.0226	-0.0155	0.0084	0.0770
5	AUTO	0.0365	-0.0139	0.0587	0.0523	0.0406	0.0874
6	BATA	-0.0525	-0.0210	0.0713	0.4763	-0.3838	0.0286
7	BRAM	0.0659	-0.0987	0.0176	0.0583	-0.0178	0.0563
8	BTON	-0.0306	-0.0425	0.2834	0.2984	-0.2421	-0.0192
9	DLTA	0.0437	-0.0328	0.0100	0.0792	0.0826	0.0204
10	DVLA	0.0617	-0.0409	-0.0109	0.0532	0.0069	0.0486
11	FAST	0.0162	0.0884	0.0866	0.0336	0.0868	0.0127
12	FASW	0.0000	0.0434	0.0081	-0.0382	0.0953	-0.0016
13	GGRM	0.0066	-0.0505	0.0264	0.0189	0.0847	0.0277
14	HMSP	0.0563	0.1318	0.0000	0.0284	0.0837	0.0803
15	INTP	0.0880	-0.0214	0.0561	0.0864	0.1192	0.0316
16	KAEF	-0.0349	-0.0122	0.0112	0.0096	0.0024	0.0489
17	KBLI	0.2974	0.0875	-0.0583	0.0121	-0.0284	0.0628
18	KLBF	0.0437	0.0161	0.0141	0.0036	0.0481	0.0443
19	LION	-0.0393	0.0094	0.0346	0.0866	-0.0460	0.0184
20	LMPI	0.1544	-0.0256	-0.0065	0.0028	0.0069	-0.0058
21	LMSH	-0.0402	-0.0487	0.0873	0.0824	-0.1508	0.0851
22	MERK	0.0074	0.1584	0.0151	0.0417	0.1605	-0.1165
23	MLBI	-0.0031	-0.0296	0.0326	0.2339	0.1639	0.1142
24	MRAT	-0.0316	0.0080	0.0045	0.0504	-0.0083	0.0109
25	SMSM	0.0061	0.0047	0.0327	0.0148	0.0451	0.0188
26	TCID	0.0296	0.0136	0.0255	0.0095	0.0080	-0.0026
27	TOTO	0.0686	0.0276	-0.0379	0.0080	0.1607	0.0049
28	TSPC	-0.0128	-0.0163	0.0120	0.0152	0.0127	0.0435
29	UNTR	0.0112	-0.0195	0.0574	0.1006	0.0674	-0.0142
30	UNVR	-0.0101	0.0946	0.0716	0.1059	0.1144	0.0367

Lampiran 9. Data Pertumbuhan Laba Bersih (ΔNI) Sampel Penelitian

No.	Kode	ΔNI					
		2005	2006	2007	2008	2009	2010
1	AKPI	0.0032	0.0023	0.0056	0.0283	0.0164	-0.0223
2	AKRA	0.0229	0.0040	0.0215	0.0045	0.0118	0.0053
3	ARNA	0.0306	-0.0170	0.0274	0.0159	0.0123	0.0179
4	ASGR	-0.0023	0.0353	0.0273	-0.0131	0.0055	0.0584
5	AUTO	0.0204	0.0010	0.0533	0.0299	0.0469	0.0729
6	BATA	-0.0535	0.0171	0.4390	-0.3351	0.0450	0.0177
7	BRAM	0.0000	0.0112	0.0135	0.0345	-0.0150	0.0511
8	BTON	-0.0207	-0.0304	0.1988	0.2058	-0.1630	-0.0125
9	DLTA	0.0356	-0.0235	0.0069	0.0564	0.0586	0.0178
10	DVLA	0.0443	-0.0344	-0.0046	0.0349	0.0020	0.0471
11	FAST	0.0114	0.0642	0.0604	0.0321	0.0621	0.0155
12	FASW	0.0004	0.0304	0.0056	-0.0228	0.0650	0.0015
13	GGRM	0.0047	-0.0402	0.0191	0.0183	0.0614	0.0238
14	HMSP	0.0331	0.0933	0.0066	0.0171	0.0704	0.0698
15	INTP	0.0614	-0.0146	0.0399	0.0715	0.0815	0.0334
16	KAEF	-0.0212	-0.0072	0.0062	0.0023	0.0047	0.0473
17	KBLI	-0.1724	0.0532	-0.0522	0.0015	-0.0108	0.0509
18	KLBF	0.0396	0.0109	0.0060	0.0002	0.0365	0.0614
19	LION	-0.0291	0.0092	0.0231	0.0535	-0.0161	0.0174
20	LMPI	0.3571	-0.2505	0.0175	-0.0180	0.0062	-0.0056
21	LMSH	-0.0329	-0.0336	0.0616	0.0528	-0.1014	0.0655
22	MERK	0.0022	0.1152	0.0096	0.0259	0.1189	-0.0642
23	MLBI	-0.0005	-0.0227	0.0175	0.1765	0.1221	0.0962
24	MRAT	-0.0159	0.0020	0.0067	0.0333	-0.0035	0.0090
25	SMSM	0.0042	0.0088	0.0183	0.0127	0.0442	0.0319
26	TCID	0.0204	0.0119	0.0159	0.0044	0.0102	0.0067
27	TOTO	0.0481	0.0187	-0.0256	0.0071	0.1171	0.0104
28	TSPC	-0.0117	-0.0100	0.0022	0.0147	0.0126	0.0393
29	UNTR	-0.0056	-0.0110	0.0464	0.0651	0.0490	0.0020
30	UNVR	-0.0063	0.0664	0.0488	0.0748	0.0910	0.0421

Lampiran 10. Data *Large Positive Book-Tax Differences* (LPBTD) Sampel Penelitian

No.	Kode	LPBTD											
		2005		2006		2007		2008		2009		2010	
1	AKPI	-0.007	0	-0.005	0	0.009	1	-0.007	0	0.002	0	-0.002	0
2	AKRA	-0.003	0	-0.001	0	0.000	0	0.002	1	0.001	0	-0.002	0
3	ARNA	-0.003	0	-0.002	0	-0.002	0	-0.001	0	-0.002	0	-0.003	0
4	ASGR	-0.004	0	0.000	0	0.001	0	0.000	0	0.005	1	0.002	1
5	AUTO	-0.009	0	-0.003	0	-0.002	0	-0.005	0	-0.005	0	-0.006	0
6	BATA	0.003	1	-0.004	0	-0.005	0	-0.002	0	0.002	1	0.006	1
7	BRAM	0.000	0	-0.006	0	-0.006	0	-0.006	0	-0.001	0	-0.003	0
8	BTON	-0.011	0	-0.010	0	-0.007	0	0.006	1	0.003	1	0.001	1
9	DLTA	-0.005	0	-0.003	0	-0.001	0	-0.009	0	-0.003	0	-0.004	0
10	DVLA	-0.005	0	-0.001	0	0.020	1	0.000	0	-0.002	0	-0.003	0
11	FAST	0.010	1	0.007	1	0.009	1	0.004	1	0.004	1	-0.005	0
12	FASW	0.002	0	0.008	1	0.002	0	0.000	0	-0.001	0	-0.001	0
13	GGRM	0.003	0	0.005	1	0.003	0	-0.003	0	-0.003	0	-0.001	0
14	HMSP	0.000	0	-0.005	0	-0.001	0	-0.002	0	0.000	0	0.001	0
15	INTP	0.033	1	0.011	1	0.006	1	-0.010	0	0.002	0	0.000	0
16	KAEF	-0.003	0	0.000	0	-0.006	0	-0.001	0	-0.001	0	-0.002	0
17	KBLI	0.006	1	0.040	1	0.008	1	0.001	0	-0.004	0	-0.003	0
18	KLBF	-0.001	0	-0.003	0	-0.002	0	-0.001	0	0.001	0	0.000	0
19	LION	-0.010	0	-0.004	0	0.000	0	0.001	0	0.000	0	-0.003	0
20	LMPI	0.076	1	0.005	1	0.019	1	0.003	1	0.003	1	-0.001	0
21	LMSH	-0.009	0	-0.009	0	-0.005	0	-0.002	0	-0.005	0	0.001	1
22	MERK	0.000	0	-0.004	0	-0.008	0	0.001	0	-0.001	0	-0.004	0
23	MLBI	-0.012	0	-0.008	0	-0.005	0	0.007	1	-0.001	0	-0.003	0
24	MRAT	-0.001	0	0.004	0	0.000	0	0.002	1	-0.001	0	0.004	1
25	SMSM	0.003	0	0.000	0	0.006	0	-0.005	0	-0.006	0	-0.005	0
26	TCID	-0.004	0	-0.004	0	-0.002	0	-0.004	0	0.000	0	-0.004	0
27	TOTO	-0.003	0	-0.007	0	-0.005	0	-0.005	0	-0.004	0	-0.004	0
28	TSPC	-0.001	0	0.000	0	0.000	0	-0.001	0	0.000	0	0.000	0
29	UNTR	0.002	0	-0.003	0	0.002	0	-0.006	0	0.000	0	-0.006	0
30	UNVR	0.013	1	-0.001	0	-0.002	0	0.002	0	0.008	1	0.003	1

Lampiran 11. Data *Large Negative Book-Tax Differences* (LNBTD) Sampel Penelitian

No.	Kode	LNBTD											
		2005		2006		2007		2008		2009		2010	
1	DLTA	-0.005	0	-0.003	0	-0.001	0	-0.009	1	-0.003	0	-0.004	0
2	FAST	0.010	0	0.007	0	0.009	0	0.004	0	0.004	0	-0.005	1
3	MLBI	-0.012	1	-0.008	1	-0.005	0	0.007	0	-0.001	0	-0.003	0
4	GGRM	0.003	0	0.005	0	0.003	0	-0.003	0	-0.003	1	-0.001	0
5	HMSP	0.000	0	-0.005	1	-0.001	0	-0.002	0	0.000	0	0.001	0
6	BATA	0.003	0	-0.004	0	-0.005	1	-0.002	0	0.002	0	0.006	0
7	FASW	0.002	0	0.008	0	0.002	0	0.000	0	-0.001	0	-0.001	0
8	AKRA	-0.003	0	-0.001	0	0.000	0	0.002	0	0.001	0	-0.002	0
9	AKPI	-0.007	1	-0.005	0	0.009	0	-0.007	1	0.002	0	-0.002	0
10	LMPI	0.076	0	0.005	0	0.019	0	0.003	0	0.003	0	-0.001	0
11	INTP	0.033	0	0.011	0	0.006	0	-0.010	1	0.002	0	0.000	0
12	BTON	-0.011	1	-0.010	1	-0.007	1	0.006	0	0.003	0	0.001	0
13	LION	-0.010	1	-0.004	0	0.000	0	0.001	0	0.000	0	-0.003	0
14	LMSH	-0.009	1	-0.009	1	-0.005	0	-0.002	0	-0.005	1	0.001	0
15	ARNA	-0.003	0	-0.002	0	-0.002	0	-0.001	0	-0.002	0	-0.003	0
16	TOTO	-0.003	0	-0.007	1	-0.005	1	-0.005	1	-0.004	1	-0.004	1
17	KBLI	0.006	0	0.040	0	0.008	0	0.001	0	-0.004	1	-0.003	0
18	ASGR	-0.004	0	0.000	0	0.001	0	0.000	0	0.005	0	0.002	0
19	AUTO	-0.009	1	-0.003	0	-0.002	0	-0.005	0	-0.005	1	-0.006	1
20	BRAM	0.000	0	-0.006	1	-0.006	1	-0.006	1	-0.001	0	-0.003	0
21	SMSM	0.003	0	0.000	0	0.006	0	-0.005	0	-0.006	1	-0.005	1
22	UNTR	0.002	0	-0.003	0	0.002	0	-0.006	1	0.000	0	-0.006	1
23	DVLA	-0.005	0	-0.001	0	0.020	0	0.000	0	-0.002	0	-0.003	0
24	KLBF	-0.001	0	-0.003	0	-0.002	0	-0.001	0	0.001	0	0.000	0
25	KAEF	-0.003	0	0.000	0	-0.006	1	-0.001	0	-0.001	0	-0.002	0
26	MERK	0.000	0	-0.004	0	-0.008	1	0.001	0	-0.001	0	-0.004	1
27	TSPC	-0.001	0	0.000	0	0.000	0	-0.001	0	0.000	0	0.000	0
28	TCID	-0.004	0	-0.004	0	-0.002	0	-0.004	0	0.000	0	-0.004	0
29	MRAT	-0.001	0	0.004	0	0.000	0	0.002	0	-0.001	0	0.004	0
30	UNVR	0.013	0	-0.001	0	-0.002	0	0.002	0	0.008	0	0.003	0

Lampiran 12. Data Ukuran Perusahaan (SIZE) Sampel Penelitian

No.	Kode	SIZE					
		2005	2006	2007	2008	2009	2010
1	AKPI	28.012	28.010	28.066	28.128	28.093	27.892
2	AKRA	28.314	28.497	28.883	29.215	29.433	29.668
3	ARNA	26.623	26.895	27.170	27.325	27.436	27.495
4	ASGR	26.975	27.095	27.160	25.153	27.376	27.618
5	AUTO	28.739	28.739	28.871	29.013	29.167	29.351
6	BATA	26.446	26.327	26.529	26.719	26.756	26.906
7	BRAM	28.167	28.056	28.072	28.145	27.931	28.032
8	BTON	24.045	24.240	24.562	24.979	24.969	25.221
9	DLTA	27.011	27.082	27.107	27.272	27.357	11.850
10	DVLA	27.034	27.046	27.053	27.181	27.387	27.473
11	FAST	26.658	26.904	27.168	27.389	27.672	27.843
12	FASW	28.689	28.861	28.958	28.944	28.932	29.134
13	GGRM	30.728	30.710	30.800	30.812	30.935	31.057
14	HMSP	30.110	30.169	30.800	30.412	30.506	30.653
15	INTP	29.986	29.893	29.935	30.055	30.217	30.362
16	KAEF	27.795	27.863	27.958	28.000	28.079	28.136
17	KBLI	26.917	26.813	26.937	27.132	26.919	27.111
18	KLBF	29.164	29.162	29.268	29.372	29.500	29.582
19	LION	25.829	25.958	26.099	26.257	26.327	26.440
20	LMPI	26.948	26.955	26.999	27.051	27.016	27.135
21	LMSH	24.464	24.498	24.863	24.850	25.011	25.083
22	MERK	26.108	26.368	26.526	26.650	26.796	26.798
23	MLBI	27.078	27.137	27.156	27.571	27.624	27.759
24	MRAT	26.395	26.399	26.479	26.595	26.625	26.680
25	SMSM	27.220	27.298	27.445	27.558	27.571	27.696
26	TCID	27.025	27.234	27.310	27.538	27.626	27.677
27	TOTO	27.466	27.535	27.541	27.662	27.642	27.719
28	TSPC	28.484	28.539	28.651	28.719	28.814	28.909
29	UNTR	29.995	30.051	30.196	30.760	30.826	31.022
30	UNVR	28.977	22.255	29.305	29.504	29.644	29.794

Lampiran 13. Data *Return On Asset* (ROA) Sampel Penelitian

No.	Kode	ROA					
		2005	2006	2007	2008	2009	2010
1	AKPI	0.00771	0.00999	0.01485	0.04142	0.05958	0.04810
2	AKRA	0.06025	0.05388	0.05467	0.04308	0.04534	0.04056
3	ARNA	0.09709	0.05901	0.06888	0.07375	0.07766	0.09052
4	ASGR	0.06952	0.09501	0.11540	0.07430	0.08640	0.11999
5	AUTO	0.09213	0.09315	0.13169	0.14217	0.16540	0.20430
6	BATA	0.06593	0.09241	0.47447	0.08604	0.12715	0.12592
7	BRAM	0.00007	0.01198	0.02518	0.05666	0.05343	0.09699
8	BTON	0.06312	0.02429	0.18902	0.29533	0.13453	0.09349
9	DLTA	0.10488	0.07496	0.07990	0.11994	0.16636	0.19697
10	DVLA	0.12999	0.09421	0.08899	0.11106	0.09223	0.12982
11	FAST	0.10926	0.14254	0.16289	0.15963	0.17476	0.16148
12	FASW	0.00202	0.02973	0.03236	0.00983	0.07538	0.06296
13	GGRM	0.08539	0.04637	0.06071	0.07812	0.12690	0.13487
14	HMSP	0.19968	0.27887	0.23112	0.24144	0.28715	0.31286
15	INTP	0.07020	0.06176	0.09821	0.15465	0.20688	0.21013
16	KAEF	0.04486	0.03488	0.03763	0.03832	0.03992	0.08370
17	KBLI	0.05228	0.11422	0.05173	0.04388	0.04219	0.08126
18	KLBF	0.13513	0.14630	0.13734	0.12392	0.14331	0.19108
19	LION	0.11527	0.10998	0.11705	0.14948	0.12387	0.12712
20	LMPI	0.25796	0.00651	0.02332	0.00459	0.01109	0.00459
21	LMSH	0.09746	0.06120	0.09460	0.14902	0.03296	0.09400
22	MERK	0.26464	0.30611	0.27030	0.26294	0.33804	0.27324
23	MLBI	0.15123	0.12054	0.13570	0.23615	0.34270	0.38952
24	MRAT	0.02928	0.03118	0.03522	0.06283	0.05748	0.06320
25	SMSM	0.09068	0.09233	0.09677	0.09838	0.14108	0.15448
26	TCID	0.17018	0.14894	0.15338	0.12610	0.12529	0.12552
27	TOTO	0.07467	0.08776	0.06168	0.06138	0.18085	0.17754
28	TSPC	0.12654	0.10995	0.10038	0.10807	0.11031	0.13783
29	UNTR	0.09881	0.08272	0.11483	0.11646	0.15643	0.13040
30	UNVR	0.37490	0.37216	0.36837	0.37007	0.40669	0.38898

Lampiran 14. Statistik Deskriptif Sampel Penelitian

Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
PTBI	180	.0045	.6233	.184253	.1351772
PTCF	180	.0002	1.5166	.245390	.2819576
PTACC	180	-1.3431	.4934	-.063418	.2353474
Permanent	180	-.2062	.1652	.003098	.0342570
Temporray	180	-.0662	.1395	.003632	.0183471
PTBIt	180	.0049	.7889	.218185	.1622510
CAR	180	-1.5836	1.1049	.004617	.2023471
DPTBI	180	-.3838	.4764	.029711	.0800442
DNI	180	-.3351	.4390	.021579	.0691157
Size	180	22.2500	31.0600	27.797611	1.5937473
ROA	180	.0000	.4740	.122656	.0914611
DefferedTax	180	-.0124	.0756	-.000087	.0084356
Valid N (listwise)	180				

Lampiran 15. Hasil Pengujian Hipotesis 1 (Model I)

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, LN_PTBI[b]	.	Enter

a. Dependent Variable: LN_PTBIt

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.826[a]	.683	.679	.5170078	1.998

a. Predictors: (Constant), lag3, LN_PTBI

b. Dependent Variable: LN_PTBIt

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	101.303	2	50.651	189.495	.000[b]
	Residual	47.044	176	.267		
	Total	148.347	178			

a. Dependent Variable: LN_PTBIt

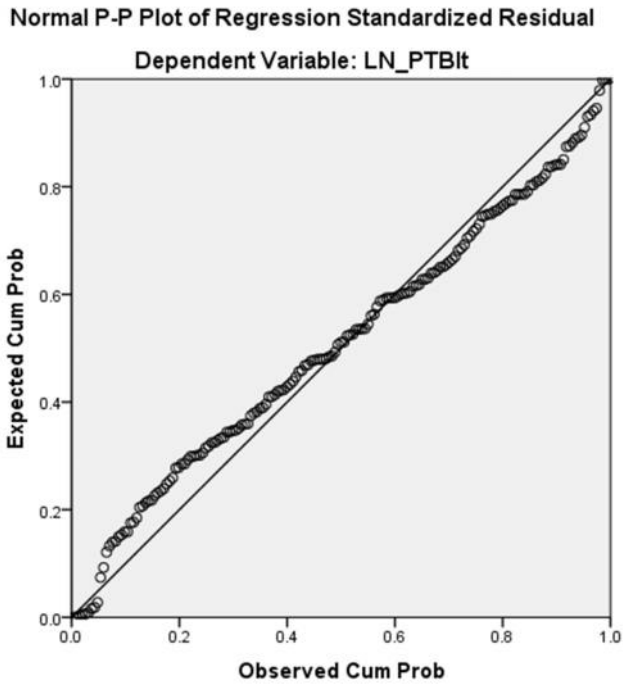
b. Predictors: (Constant), lag, LN_PTBI

Lampiran 15. Hasil Pengujian Hipotesis 1 (Model I) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.038	.116		-.331	.741		
	LN_PTBI	.799	.042	.807	18.865	.000	.986	1.015
	lag	.108	.043	.107	2.510	.013	.986	1.015

a. Dependent Variable: LN_PTBIt



Lampiran 15. Hasil Pengujian Hipotesis 1 (Model I) (Lanjutan)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		180
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.09745665
Most Extreme Differences	Absolute	.135
	Positive	.135
	Negative	-.124
Kolmogorov-Smirnov Z		1.817
Asymp. Sig. (2-tailed)		.003

a. Test distribution is Normal.

b. Calculated from data.

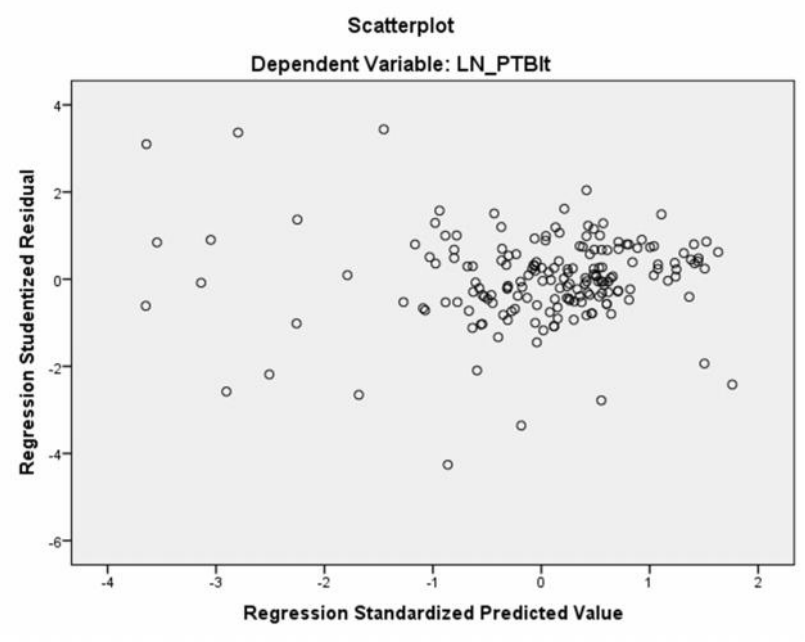
One-Sample Kolmogorov-Smirnov Test
(Sesudah Transformasi Logaritma Natural)

		Unstandardized Residual
N		179
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.51409505
Most Extreme Differences	Absolute	.086
	Positive	.068
	Negative	-.086
Kolmogorov-Smirnov Z		1.155
Asymp. Sig. (2-tailed)		.139

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 15. Hasil Pengujian Hipotesis 1 (Model I) (Lanjutan)



Lampiran 16. Hasil Pengujian Hipotesis 1 (Model II)

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Lag, PTBILPBTD, PTBILNBTD, LN_PTBI, LPBTD, LNBTD[b]	.	Enter

a. Dependent Variable: LN_PTBIt

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.833[a]	.694	.683	.5138710	1.927

a. Predictors: (Constant), Lag, PTBILPBTD, PTBILNBTD, LN_PTBI, LPBTD, LNBTD

b. Dependent Variable: LN_PTBIt

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	102.928	6	17.155	64.964	.000[b]
	Residual	45.419	172	.264		
	Total	148.347	178			

a. Dependent Variable: LN_PTBIt

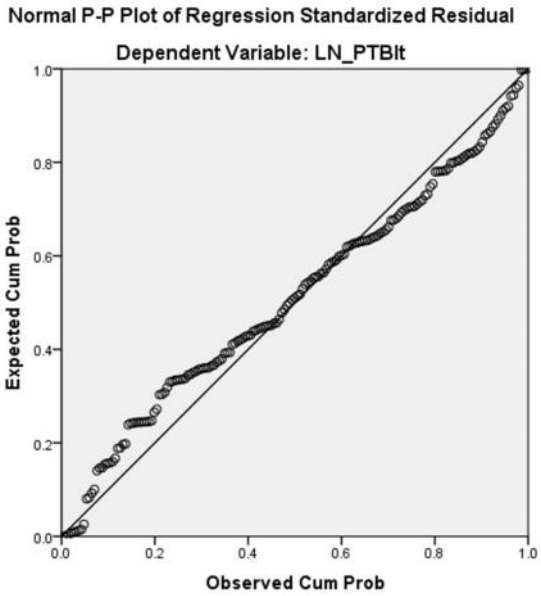
b. Predictors: (Constant), Lag, PTBILPBTD, PTBILNBTD, LN_PTBI, LPBTD, LNBTD

Lampiran 16. Hasil Pengujian Hipotesis 1 (Model II) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.143	.133		-1.072	.285		
	LNBTD	.175	.187	.077	.938	.349	.263	3.797
	LPBTD	-.149	.156	-.066	-.956	.340	.377	2.655
	LN_PTBI	.772	.053	.779	14.664	.000	.630	1.587
	PTBILNBTD	.170	.908	.015	.187	.852	.259	3.854
	PTBILPBTD	.692	.625	.076	1.108	.269	.378	2.648
	Lag	.100	.043	.099	2.300	.023	.957	1.045

a. Dependent Variable: LN_PTBIt



Lampiran 16. Hasil Pengujian Hipotesis 1 (Model II) (Lanjutan)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		180
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.09488930
Most Extreme Differences	Absolute	.132
	Positive	.132
	Negative	-.102
Kolmogorov-Smirnov Z		1.773
Asymp. Sig. (2-tailed)		.004

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

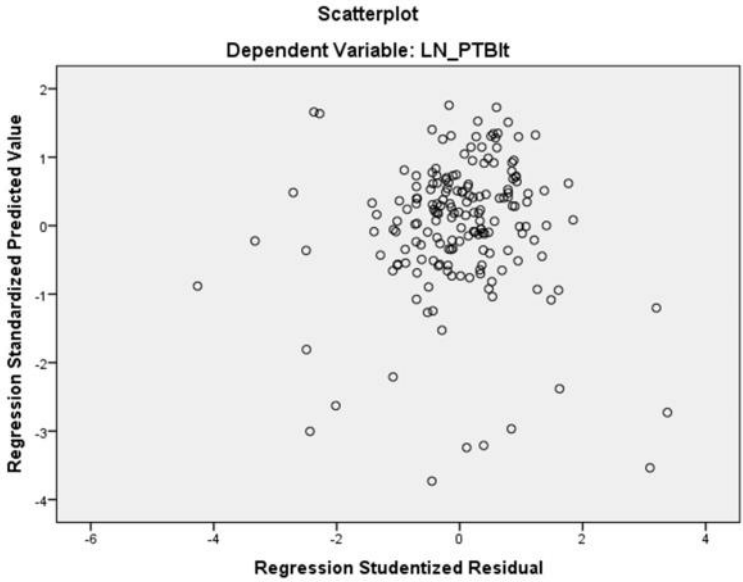
(Sesudah Transformasi Logaritma Natural)

		Unstandardized Residual
N		179
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.50513597
Most Extreme Differences	Absolute	.098
	Positive	.062
	Negative	-.098
Kolmogorov-Smirnov Z		1.316
Asymp. Sig. (2-tailed)		.063

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 16. Hasil Pengujian Hipotesis 1 (Model II) (Lanjutan)



Lampiran 17. Hasil Pengujian Hipotesis 2 (Model III)

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, PTACC, LN_PTCF[b]	.	Enter

a. Dependent Variable: LN_PTBIt

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.298[a]	.089	.073	.8790142	1.943

a. Predictors: (Constant), lag2, PTACC, LN_PTCF

b. Dependent Variable: LN_PTBIt

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.131	3	4.377	5.665	.001[b]
	Residual	135.217	175	.773		
	Total	148.347	178			

a. Dependent Variable: LN_PTBIt

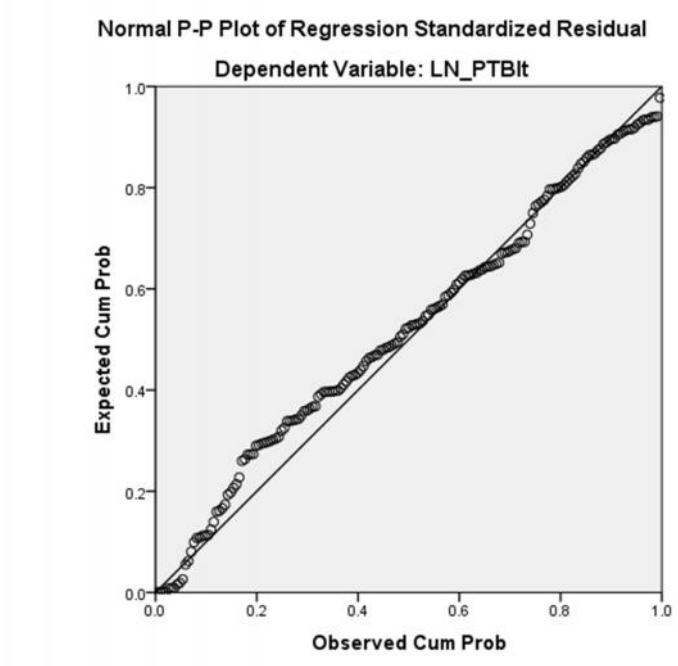
b. Predictors: (Constant), lag, PTACC, LN_PTCF

Lampiran 17. Hasil Pengujian Hipotesis 2 (Model III) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.139	.197		-5.794	.000		
	LN_PTCF	.121	.045	.236	2.657	.009	.659	1.519
	PTACC	.136	.343	.035	.396	.692	.666	1.501
	lag	.231	.073	.229	3.156	.002	.986	1.014

a. Dependent Variable: LN_PTBIt



Lampiran 17. Hasil Pengujian Hipotesis 2 (Model III) (Lanjutan)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		180
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.09652906
Most Extreme Differences	Absolute	.121
	Positive	.121
	Negative	-.117
Kolmogorov-Smirnov Z		1.620
Asymp. Sig. (2-tailed)		.010

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

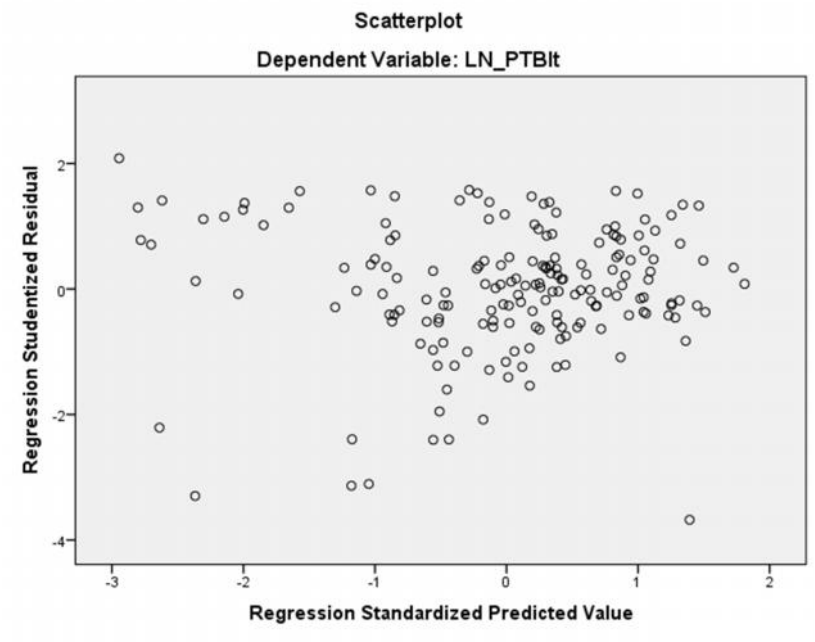
(Sesudah Transformasi Logaritma Natural)

		Unstandardized Residual
N		179
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.87157532
Most Extreme Differences	Absolute	.093
	Positive	.052
	Negative	-.093
Kolmogorov-Smirnov Z		1.242
Asymp. Sig. (2-tailed)		.091

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 17. Hasil Pengujian Hipotesis 2 (Model III) (Lanjutan)



Lampiran 18. Hasil Pengujian Hipotesis 2 (Model IV)

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Lag, PTCF_LPBTD, PTACC_LPBTD, PTCF_LNBTD, PTACC_LNBTD, PTACC, LN_PTCF, LNBTD, LPBTD[b]	.	Enter

a. Dependent Variable: LN_PTBIt

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.570[a]	.325	.289	.7696216	1.962

a. Predictors: (Constant), Lag, PTCF_LPBTD, PTACC_LPBTD, PTCF_LNBTD, PTACC_LNBTD, PTACC, LN_PTCF, LNBTD, LPBTD

b. Dependent Variable: LN_PTBIt

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	48.246	9	5.361	9.050	.000[b]
	Residual	100.102	169	.592		
	Total	148.347	178			

a. Dependent Variable: LN_PTBIt

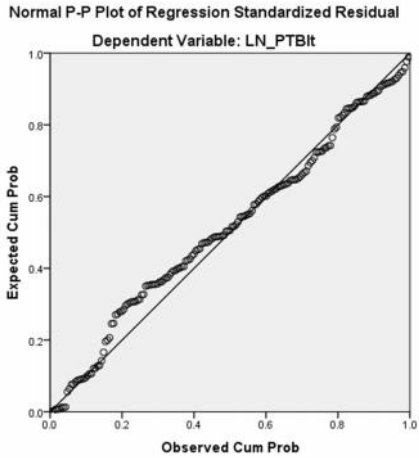
b. Predictors: (Constant), Lag, PTCF_LPBTD, PTACC_LPBTD, PTCF_LNBTD, PTACC_LNBTD, PTACC, LN_PTCF, LNBTD, LPBTD

Lampiran 18. Hasil Pengujian Hipotesis 2 (Model IV) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.277	.192		-6.654	.000		
	LNBTD	-.458	.221	-.202	-2.074	.040	.422	2.371
	LPBTD	-1.319	.247	-.581	-5.337	.000	.337	2.965
	LN_PTCF	.155	.050	.304	3.124	.002	.422	2.368
	PTCF_LNBTD	1.474	.591	.225	2.496	.014	.493	2.028
	PTCF_LPBTD	3.566	.709	.500	5.027	.000	.404	2.477
	PTACC	.278	.313	.072	.887	.376	.613	1.632
	PTACC_LNBTD	8.074	2.293	.267	3.522	.001	.692	1.444
	PTACC_LPBTD	10.578	1.958	.460	5.401	.000	.551	1.816
	Lag	.107	.068	.106	1.576	.117	.882	1.134

a. Dependent Variable: LN_PTBIt



Lampiran 18. Hasil Pengujian Hipotesis 2 (Model IV) (Lanjutan)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		180
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.09341778
Most Extreme Differences	Absolute	.119
	Positive	.119
	Negative	-.105
Kolmogorov-Smirnov Z		1.600
Asymp. Sig. (2-tailed)		.012

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

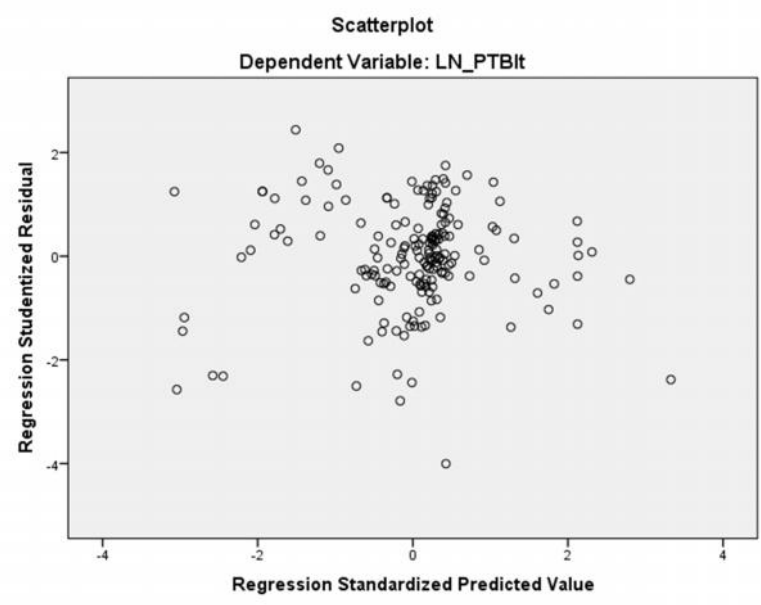
(Sesudah Transformasi Logaritma Natural)

		Unstandardized Residual
N		179
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.74991253
Most Extreme Differences	Absolute	.086
	Positive	.040
	Negative	-.086
Kolmogorov-Smirnov Z		1.153
Asymp. Sig. (2-tailed)		.140

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 18. Hasil Pengujian Hipotesis 2 (Model IV) (Lanjutan)



Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*)

Sum Sampel LNBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, PTBI[b]	.	Enter

a. Dependent Variable: PTBIt

b. All requested variables entered.

c. Kategori = LNBTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.767[a]	.588	.562	.1163136	1.814

a. Predictors: (Constant), lagLNBTD1, PTBI

b. Dependent Variable: PTBIt

c. Kategori = LNBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.617	2	.309	22.812	.000[b]
	Residual	.433	32	.014		
	Total	1.050	34			

a. Dependent Variable: PTBIt

b. Predictors: (Constant), lag, PTBI

c. Kategori = LNBTD

Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.016	.046		-.340	.736		
	PTBI	1.114	.189	.677	5.890	.000	.976	1.025
	lag	.319	.136	.270	2.348	.025	.976	1.025

a. Dependent Variable: PTBIt

b. Kategori = LNBTD

One-Sample Kolmogorov-Smirnov Test

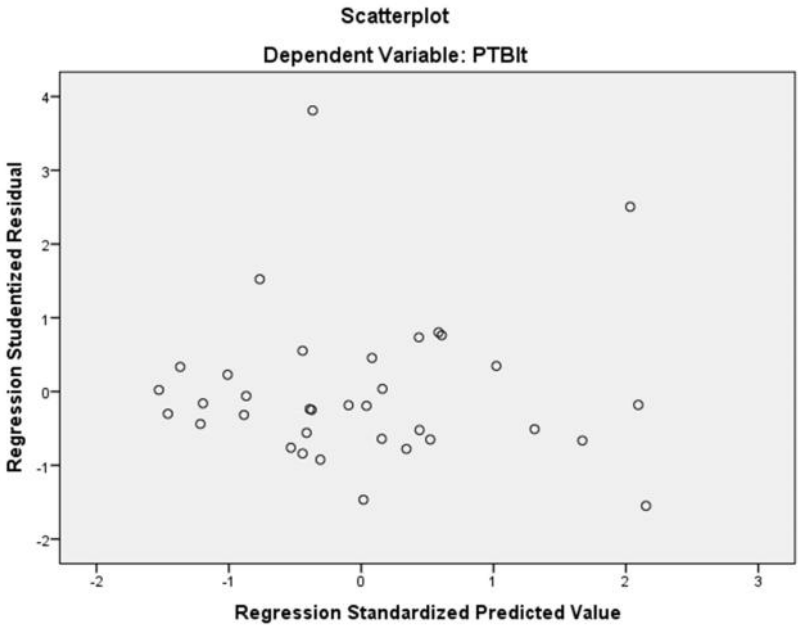
		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.11284074
Most Extreme Differences	Absolute	.171
	Positive	.171
	Negative	-.118
Kolmogorov-Smirnov Z		1.011
Asymp. Sig. (2-tailed)		.258

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LNBTD

Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*) (Lanjutan)



Sub Sampel LPBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, PTBI[b]	.	Enter

a. Dependent Variable: PTBIt

b. All requested variables entered.

c. Kategori = LPBTD

Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*) (Lanjutan)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.868[a]	.754	.739	.0925191	1.532

a. Predictors: (Constant), lagLPBTD1, PTBI

b. Dependent Variable: PTBIt

c. Kategori = LPBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.841	2	.420	49.098	.000[b]
	Residual	.274	32	.009		
	Total	1.114	34			

a. Dependent Variable: PTBIt

b. Predictors: (Constant), lagLPBTD1, PTBI

c. Kategori = LPBTD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.007	.030		-.234	.816		
	PTBI	.931	.097	.841	9.591	.000	1.000	1.000
	lag	.250	.105	.208	2.371	.024	1.000	1.000

a. Dependent Variable: PTBIt

b. Kategori = LPBTD

Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*) (Lanjutan)

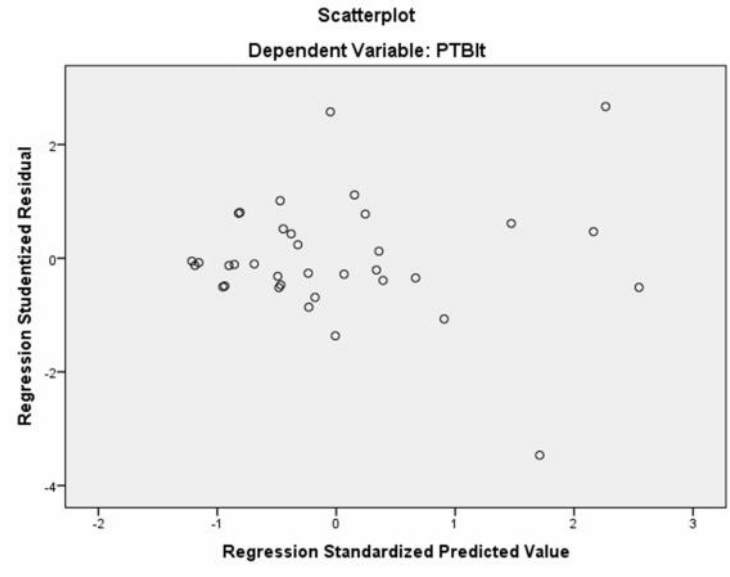
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.08975671
Most Extreme Differences	Absolute	.157
	Positive	.149
	Negative	-.157
Kolmogorov-Smirnov Z		.930
Asymp. Sig. (2-tailed)		.352

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LPBTD



Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*) (Lanjutan)

Sub Sampel Small BTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	LN_PTBI[b]	.	Enter

a. Dependent Variable: LN_PTBIt

b. All requested variables entered.

c. Kategori = Small BTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.772[a]	.596	.592	.4966957	1.777

a. Predictors: (Constant), LN_PTBI

b. Dependent Variable: LN_PTBIt

c. Kategori = Small BTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	38.586	1	38.586	156.403	.000[b]
	Residual	26.151	106	.247		
	Total	64.737	107			

a. Dependent Variable: LN_PTBIt

b. Predictors: (Constant), LN_PTBI

c. Kategori = Small BTD

Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.404	.121		-3.327	.001		
	LN_PTBI	.730	.058	.772	12.506	.000	1.000	1.000

a. Dependent Variable: LN_PTBIt

b. Kategori = Small BTD

One-Sample Kolmogorov-Smirnov Test

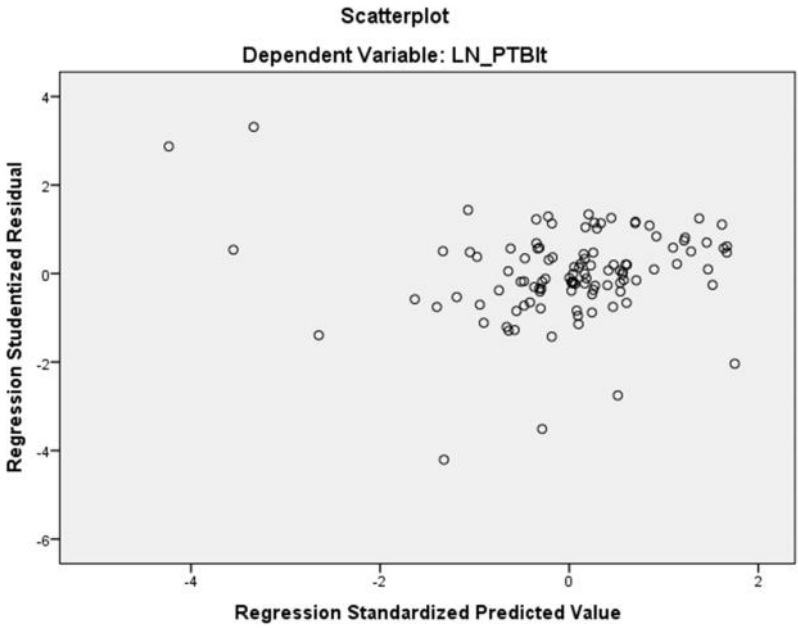
		Unstandardized Residual
N		108
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.49436927
Most Extreme Differences	Absolute	.111
	Positive	.068
	Negative	-.111
Kolmogorov-Smirnov Z		1.148
Asymp. Sig. (2-tailed)		.143

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = Small BTD

Lampiran 19. Hasil Pengujian Hipotesis 3 (Model I*) (Lanjutan)



Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V)

Sub Sampel LNBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	PTBI, PTBIt[b]	.	Enter

a. Dependent Variable: Ln_CAR

b. All requested variables entered.

c. Kategori = LNBTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.570[a]	.325	.202	1.3902942	2.484

a. Predictors: (Constant), PTBI, PTBIt

b. Dependent Variable: Ln_CAR

c. Kategori = LNBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.217	2	5.108	2.643	.116[b]
	Residual	21.262	11	1.933		
	Total	31.479	13			

a. Dependent Variable: Ln_CAR

b. Predictors: (Constant), PTBI, PTBIt

c. Kategori = LNBTD

Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.103	.872		-1.265	.232		
	PTBIt	2.858	2.759	.347	1.036	.323	.546	1.830
	PTBI	-11.296	5.100	-.742	-2.215	.049	.546	1.830

a. Dependent Variable: Ln_CAR

b. Kategori = LNBTD

One-Sample Kolmogorov-Smirnov Test

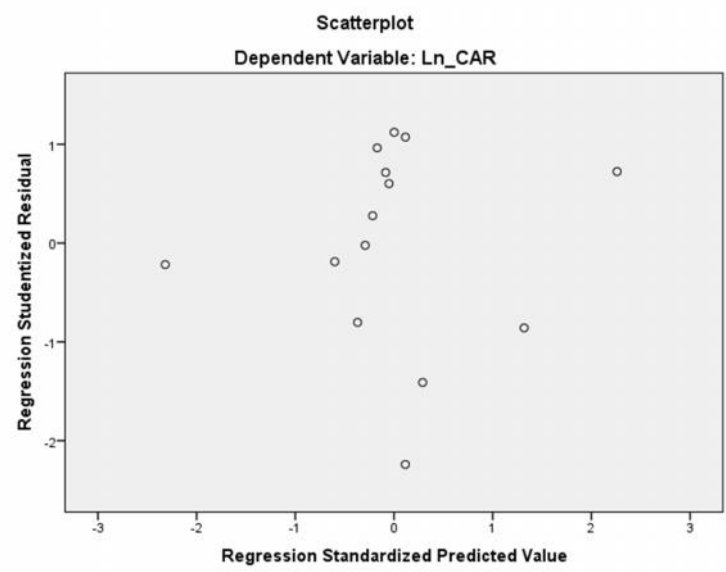
		Unstandardized Residual
N		14
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.27888470
Most Extreme Differences	Absolute	.141
	Positive	.122
	Negative	-.141
Kolmogorov-Smirnov Z		.527
Asymp. Sig. (2-tailed)		.944

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LNBTD

Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V) (Lanjutan)



Sub Sampel LPBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	PTBI, PTBIt[b]	.	Enter

a. Dependent Variable: Ln_CAR

b. All requested variables entered.

c. Kategori = LPBTD

Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V) (Lanjutan)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.303[a]	.092	-.021	1.2738401	1.941

a. Predictors: (Constant), PTBI, PTBIt

b. Dependent Variable: Ln_CAR

c. Kategori = LPBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.632	2	1.316	.811	.462[b]
	Residual	25.963	16	1.623		
	Total	28.594	18			

a. Dependent Variable: Ln_CAR

b. Predictors: (Constant), PTBI, PTBIt

c. Kategori = LPBTD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.748	.489		-5.619	.000		
	PTBIt	-1.072	2.966	-.102	-.361	.723	.711	1.407
	PTBI	-2.537	3.038	-.236	-.835	.416	.711	1.407

a. Dependent Variable: Ln_CAR

b. Kategori = LPBTD

Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V) (Lanjutan)

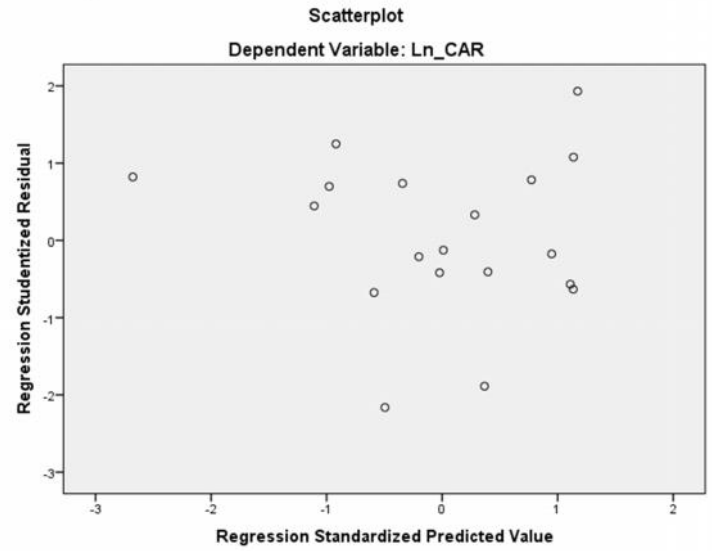
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		19
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.20098792
Most Extreme Differences	Absolute	.157
	Positive	.091
	Negative	-.157
Kolmogorov-Smirnov Z		.684
Asymp. Sig. (2-tailed)		.738

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LPBTD



Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V) (Lanjutan)

Sub Sampel Small BTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, LN_PTBIt, LN_PTBI[b]	.	Enter

a. Dependent Variable: Ln_CAR

b. All requested variables entered.

c. Kategori = Small BTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.194[a]	.038	-.114	.9310681	2.390

a. Predictors: (Constant), lagSmall, LN_PTBIt, LN_PTBI

b. Dependent Variable: Ln_CAR

c. Kategori = Small BTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.645	3	.215	.248	.862[b]
	Residual	16.471	19	.867		
	Total	17.116	22			

a. Dependent Variable: Ln_CAR

b. Predictors: (Constant), lagSmall, LN_PTBIt, LN_PTBI

c. Kategori = Small BTD

Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.220	1.047		-3.076	.006		
	LN_PTBIt	-.380	.606	-.200	-.627	.538	.498	2.009
	LN_PTBI	.240	.666	.117	.361	.722	.483	2.071
	lag	-.116	.210	-.128	-.553	.587	.949	1.054

a. Dependent Variable: Ln_CAR

b. Kategori = Small BTD

One-Sample Kolmogorov-Smirnov Test

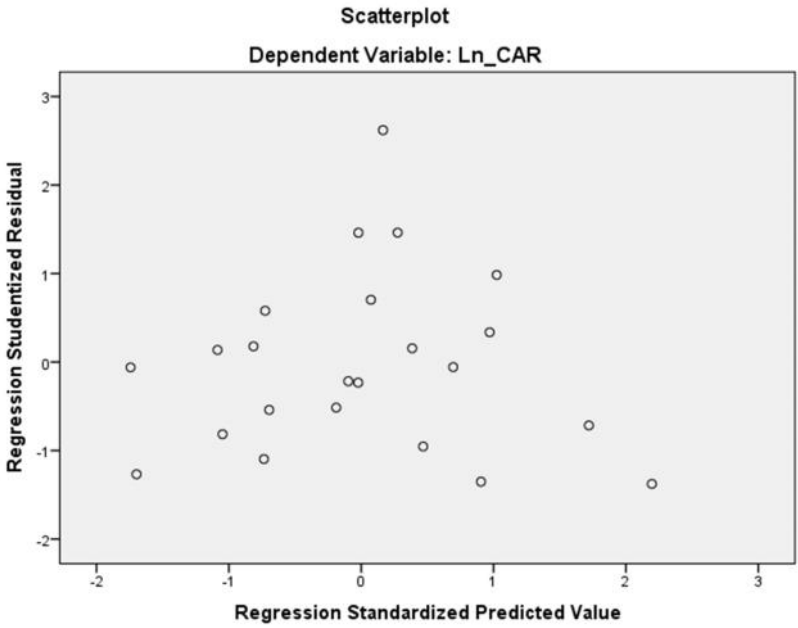
		Unstandardized Residual
N		23
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.86526060
Most Extreme Differences	Absolute	.129
	Positive	.129
	Negative	-.085
Kolmogorov-Smirnov Z		.617
Asymp. Sig. (2-tailed)		.842

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = Small BTD

Lampiran 20. Hasil Pengujian Hipotesis 3 (Model V) (Lanjutan)



Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*)

Sub Sampel LNBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, PTCF, PTACC[b]	.	Enter

a. Dependent Variable: PTBIt

b. All requested variables entered.

c. Kategori = LNBTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.767[a]	.588	.548	.1181627	1.821

a. Predictors: (Constant), lag, PTCF, PTACC

b. Dependent Variable: PTBIt

c. Kategori = LNBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.617	3	.206	14.738	.000[b]
	Residual	.433	31	.014		
	Total	1.050	34			

a. Dependent Variable: PTBIt

b. Predictors: (Constant), lag, PTCF, PTACC

c. Kategori = LNBTD

Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.016	.047		-.343	.734		
	PTCF	1.110	.199	1.548	5.574	.000	.172	5.804
	PTACC	1.101	.250	1.248	4.394	.000	.165	6.067
	lag	.323	.144	.273	2.238	.033	.895	1.117

a. Dependent Variable: PTBIt

b. Kategori = LNBTD

One-Sample Kolmogorov-Smirnov Test

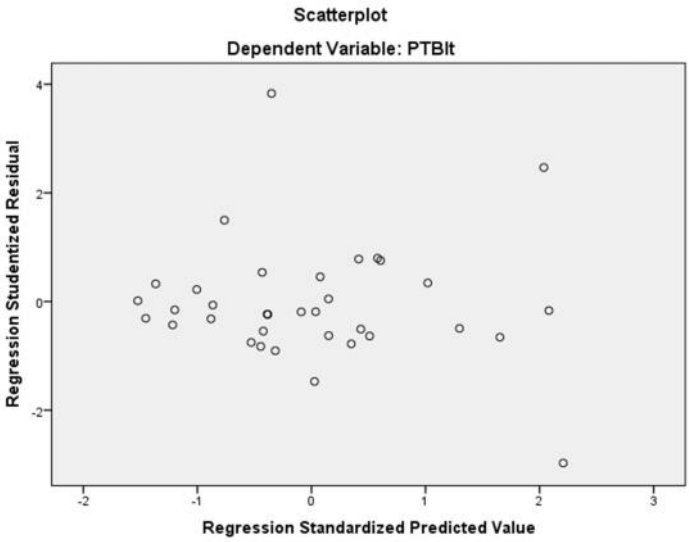
		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.11282931
Most Extreme Differences	Absolute	.166
	Positive	.166
	Negative	-.120
Kolmogorov-Smirnov Z		.983
Asymp. Sig. (2-tailed)		.289

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LNBTD

Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*) (Lanjutan)



Sub Sampel LPBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, PTCF, PTACC[b]	.	Enter

a. Dependent Variable: PTBIt

b. All requested variables entered.

c. Kategori = LPBTD

Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*) (Lanjutan)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.875[a]	.765	.743	.0918467	1.648

a. Predictors: (Constant), lag, PTCF, PTACC

b. Dependent Variable: PTBIt

c. Kategori = LPBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.853	3	.284	33.703	.000[b]
	Residual	.262	31	.008		
	Total	1.114	34			

a. Dependent Variable: PTBIt

b. Predictors: (Constant), lag, PTCF, PTACC

c. Kategori = LPBTD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.006	.030		-.195	.846		
	PTCF	.925	.095	1.124	9.716	.000	.566	1.767
	PTACC	.805	.137	.682	5.886	.000	.563	1.775
	lag	.236	.105	.196	2.244	.032	.988	1.012

a. Dependent Variable: PTBIt

b. Kategori = LPBTD

Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*) (Lanjutan)

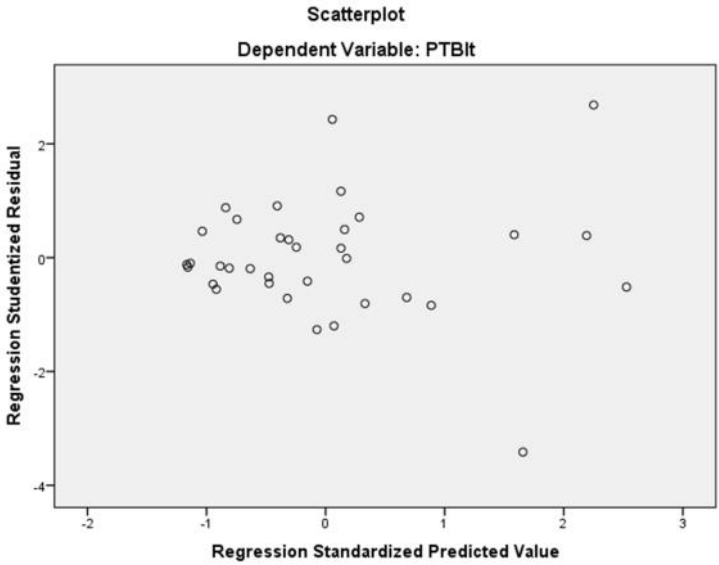
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.08770106
Most Extreme Differences	Absolute	.135
	Positive	.114
	Negative	-.135
Kolmogorov-Smirnov Z		.796
Asymp. Sig. (2-tailed)		.551

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LPBTD



Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*) (Lanjutan)

Sub Sampel Small BTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	res_2, PTACC, PTCF[b]	.	Enter

a. Dependent Variable: Unstandardized Residual

b. All requested variables entered.

c. Kategori = Small BTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.350[a]	.122	.097	.07877249	2.123

a. Predictors: (Constant), res_2, PTACC, PTCF

b. Dependent Variable: Unstandardized Residual

c. Kategori = Small BTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.089	3	.030	4.784	.004[b]
	Residual	.639	103	.006		
	Total	.728	106			

a. Dependent Variable: Unstandardized Residual

b. Predictors: (Constant), res_2, PTACC, PTCF

c. Kategori = Small BTD

Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.007	.013		.508	.613		
	PTCF	-.030	.056	-.111	-.531	.597	.194	5.146
	PTACC	-.028	.065	-.091	-.438	.662	.195	5.124
	res_2	.355	.094	.353	3.788	.000	.981	1.019

a. Dependent Variable: Unstandardized Residual

b. Kategori = Small BTD

One-Sample Kolmogorov-Smirnov Test

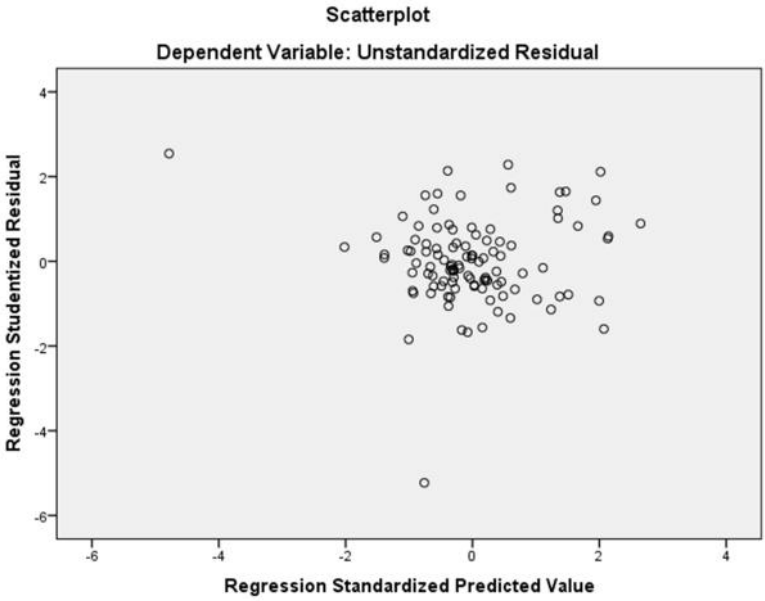
		Unstandardized Residual
N		107
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.07764978
Most Extreme Differences	Absolute	.083
	Positive	.056
	Negative	-.083
Kolmogorov-Smirnov Z		.858
Asymp. Sig. (2-tailed)		.453

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = Small BTD

Lampiran 21. Hasil Pengujian Hipotesis 3 (Model III*) (Lanjutan)



Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI)

Sub Sampel LNBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	PTACC, LN_PTBIt, LN_PTCF[b]	.	Enter

a. Dependent Variable: CAR

b. All requested variables entered.

c. Kategori = LNBTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.142[a]	.020	-.072	.3669312	2.123

a. Predictors: (Constant), PTACC, LN_PTBIt, LN_PTCF

b. Dependent Variable: CAR

c. Kategori = LNBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.089	3	.030	.219	.882[b]
	Residual	4.308	32	.135		
	Total	4.397	35			

a. Dependent Variable: CAR

b. Predictors: (Constant), PTACC, LN_PTBIt, LN_PTCF

c. Kategori = LNBTD

Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI*) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.040	.177		-.226	.823		
	LN_PTBIt	.037	.074	.087	.498	.622	.998	1.002
	LN_PTCF	-.032	.050	-.140	-.652	.519	.664	1.507
	PTACC	-.177	.386	-.098	-.457	.651	.665	1.504

a. Dependent Variable: CAR

b. Kategori = LNBTD

One-Sample Kolmogorov-Smirnov Test

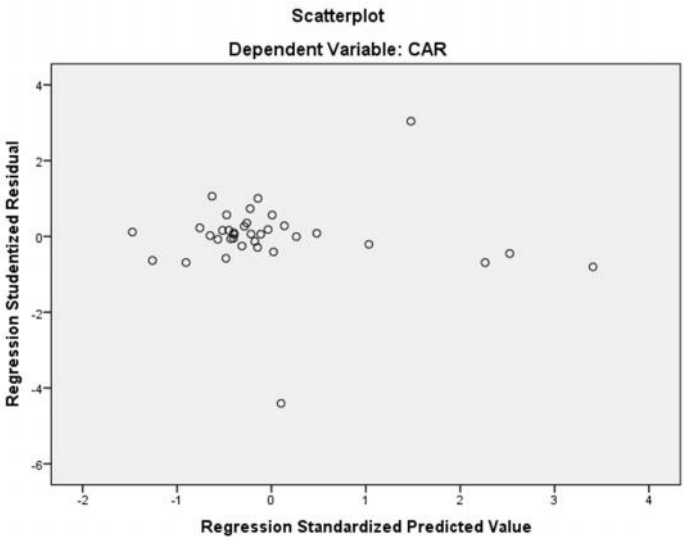
		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.35085333
Most Extreme Differences	Absolute	.221
	Positive	.192
	Negative	-.221
Kolmogorov-Smirnov Z		1.329
Asymp. Sig. (2-tailed)		.059

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LNBTD

Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI*) (Lanjutan)



Sub Sampel LPBTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	PTACC, LN_PTBIt, LN_PTCF[b]	.	Enter

a. Dependent Variable: CAR

b. All requested variables entered.

c. Kategori = LPBTD

Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI*) (Lanjutan)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.497[a]	.247	.176	.1121549	1.835

a. Predictors: (Constant), PTACC, LN_PTBIt, LN_PTCF

b. Dependent Variable: CAR

c. Kategori = LPBTD

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.132	3	.044	3.491	.027[b]
	Residual	.403	32	.013		
	Total	.534	35			

a. Dependent Variable: CAR

b. Predictors: (Constant), PTACC, LN_PTBIt, LN_PTCF

c. Kategori = LPBTD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.083	.055		-1.496	.144		
	LN_PTBIt	-.048	.015	-.489	-3.130	.004	.965	1.036
	LN_PTCF	.000	.015	-.005	-.019	.985	.310	3.221
	PTACC	-.087	.217	-.109	-.400	.692	.316	3.166

a. Dependent Variable: CAR

b. Kategori = LPBTD

Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI*) (Lanjutan)

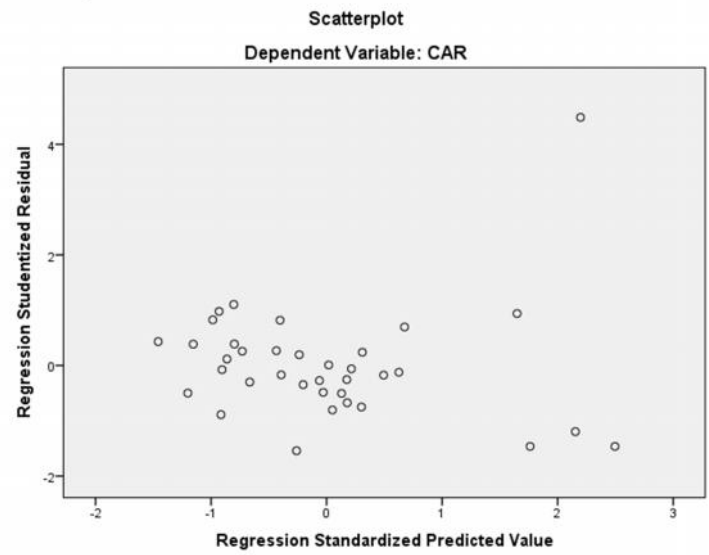
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.10724061
Most Extreme Differences	Absolute	.144
	Positive	.144
	Negative	-.088
Kolmogorov-Smirnov Z		.864
Asymp. Sig. (2-tailed)		.444

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = LPBTD



Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI*) (Lanjutan)

Sub Sampel Small BTD

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	lag, PTACC, LN_PTBIt, LN_PTCF[b]	.	Enter

a. Dependent Variable: Ln_CAR

b. All requested variables entered.

c. Kategori = Small BTD

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.588[a]	.345	.200	.7888973	2.336

a. Predictors: (Constant), lag, PTACC, LN_PTBIt, LN_PTCF

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.913	4	1.478	2.375	.091[b]
	Residual	11.202	18	.622		
	Total	17.116	22			

a. Dependent Variable: Ln_CAR

b. Predictors: (Constant), lag, PTACC, LN_PTBIt, LN_PTCF

c. Kategori = Small BTD

Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI*) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.906	.819		-4.772	.000		
	LN_PTBIt	.016	.378	.008	.043	.967	.918	1.089
	LN_PTCF	-.363	.124	-.694	-2.931	.009	.648	1.544
	PTACC	-1.146	.628	-.421	-1.824	.085	.683	1.464
	lag	-.142	.176	-.156	-.804	.432	.972	1.029

a. Dependent Variable: Ln_CAR

b. Kategori = Small BTD

One-Sample Kolmogorov-Smirnov Test

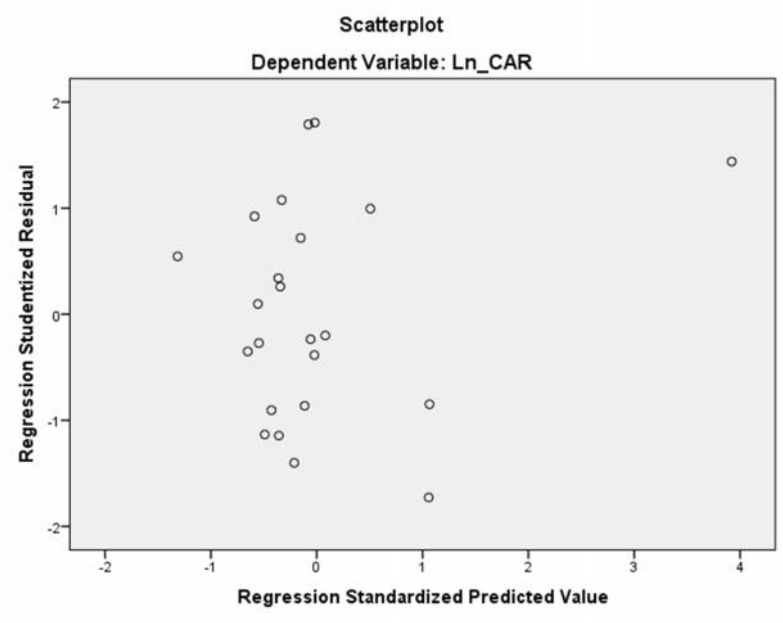
		Unstandardized Residual
N		23
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.71358448
Most Extreme Differences	Absolute	.089
	Positive	.089
	Negative	-.056
Kolmogorov-Smirnov Z		.425
Asymp. Sig. (2-tailed)		.994

a. Test distribution is Normal.

b. Calculated from data.

c. Kategori = Small BTD

Lampiran 22. Hasil Pengujian Hipotesis 3 (Model VI*) (Lanjutan)



Lampiran 23. Hasil Pengujian Hipotesis 4 (Model VII)

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	ROA, Permanent, PTACC, Temporary, Size, PTCF[b]	.	Enter

a. Dependent Variable: DPTBI

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.459[a]	.211	.184	.0450053	1.969

a. Predictors: (Constant), ROA, Permanent, PTACC, Temporary, Size, PTCF

b. Dependent Variable: DPTBI

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.094	6	.016	7.708	.000[b]
	Residual	.350	173	.002		
	Total	.444	179			

a. Dependent Variable: DPTBI

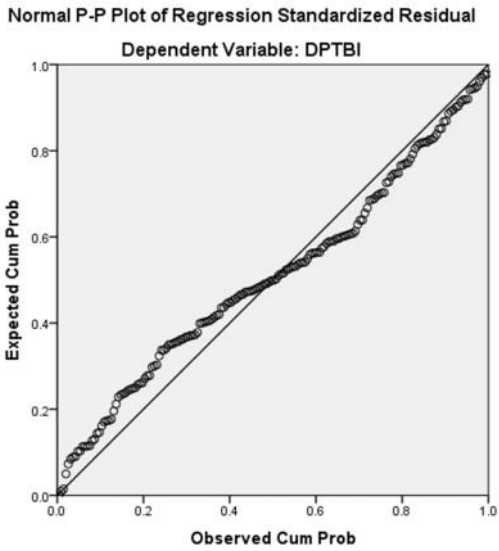
b. Predictors: (Constant), ROA, Permanent, PTACC, Temporary, Size, PTCF

Lampiran 23. Hasil Pengujian Hipotesis 4 (Model VII) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.144	.063		-2.295	.023		
	Permanent	-.019	.102	-.013	-.190	.850	.934	1.071
	Temporary	.399	.191	.147	2.086	.038	.921	1.086
	PTCF	-.081	.030	-.300	-2.703	.008	.369	2.708
	PTACC	.013	.019	.060	.661	.509	.563	1.776
	Size	.005	.002	.165	2.287	.023	.878	1.139
	ROA	.277	.050	.508	5.538	.000	.542	1.846

a. Dependent Variable: DPTBI



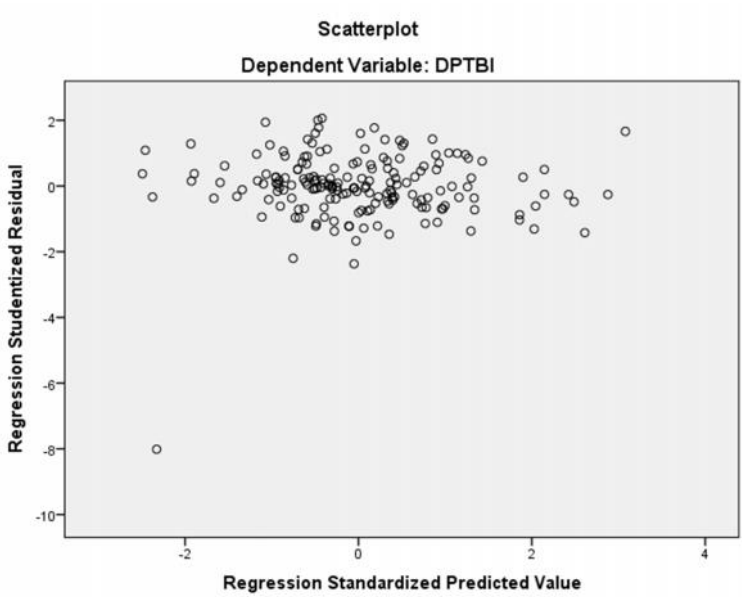
Lampiran 23. Hasil Pengujian Hipotesis 4 (Model VII) (Lanjutan)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		180
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.04424459
Most Extreme Differences	Absolute	.096
	Positive	.079
	Negative	-.096
Kolmogorov-Smirnov Z		1.282
Asymp. Sig. (2-tailed)		.075

a. Test distribution is Normal.

b. Calculated from data.



Lampiran 24. Hasil Hipotesis 19 (Model VIII)

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Lag, Temporary, ROA, PTACC, Permanent, Size, PTCF[b]	.	Enter

a. Dependent Variable: DNI

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.487[a]	.237	.206	.0279040	1.947

a. Predictors: (Constant), Lag, Temporary, ROA, PTACC, Permanent, Size, PTCF

b. Dependent Variable: DNI

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.041	7	.006	7.594	.000[b]
	Residual	.133	171	.001		
	Total	.175	178			

a. Dependent Variable: DNI

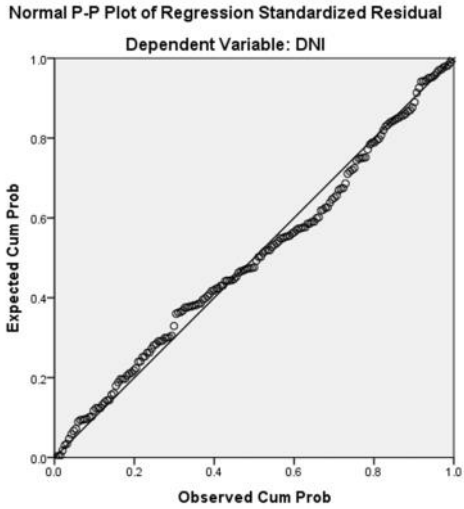
b. Predictors: (Constant), Lag, Temporary, ROA, PTACC, Permanent, Size, PTCF

Lampiran 24. Hasil Hipotesis 19 (Model VIII) (Lanjutan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.146	.039		-3.759	.000		
	Permanent	-.091	.063	-.100	-1.441	.151	.933	1.071
	Temporary	.262	.119	.154	2.208	.029	.921	1.086
	PTCF	-.031	.019	-.183	-1.667	.097	.369	2.707
	PTACC	.002	.012	.013	.147	.884	.563	1.775
	Size	.005	.001	.271	3.809	.000	.879	1.138
	ROA	.151	.031	.443	4.880	.000	.540	1.850
	Lag	.106	.067	.105	1.575	.117	.994	1.006

a. Dependent Variable: DNI



Lampiran 24. Hasil Hipotesis 19 (Model VIII) (Lanjutan)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		179
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.02734980
Most Extreme Differences	Absolute	.061
	Positive	.061
	Negative	-.056
Kolmogorov-Smirnov Z		.821
Asymp. Sig. (2-tailed)		.510

a. Test distribution is Normal.

b. Calculated from data.