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Lampiran A

Lampiran 1. Hasil Pengolahan data SPSS 28

Hasil Analisis Statistik Deskriptif

| Descriptive Statistics | | | | | |
|-------------------------------|-----|------------|------------|--------------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| K.asing | 106 | .00 | 98860.00 | 34059.4151 | 30297.28946 |
| K.pemerintah | 106 | .00 | 56960.00 | 537.3585 | 5532.44427 |
| K.institusional | 106 | .00 | 14180.00 | 2357.7075 | 3947.16804 |
| Size | 106 | 1157754.00 | 2012455.00 | 1477058.9340 | 237828.66430 |
| Leverage | 106 | .00 | 80939.00 | 38655.8679 | 20831.53074 |
| ROA | 106 | -12689.00 | 17935.00 | 3118.2547 | 6225.17187 |
| Valid N (listwise) | 106 | | | | |

Hasil Uji Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual | |
|--|-------------------------|----------------------------|------|
| N | | 106 | |
| Normal Parameters ^{a,b} | Mean | .0000000 | |
| | Std. Deviation | 4963.79088586 | |
| Most Extreme Differences | Absolute | .078 | |
| | Positive | .066 | |
| | Negative | -.078 | |
| Test Statistic | | .078 | |
| Asymp. Sig. (2-tailed) ^c | | .119 | |
| Monte Carlo Sig. (2-tailed) ^d | Sig. | .112 | |
| | 99% Confidence Interval | Lower Bound | .104 |
| | | Upper Bound | .120 |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Uji Multikolinearitas

| | | Coefficients ^a | | | | | Collinearity Statistics | |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|-------|-------------------------|-------|
| | | Unstandardized Coefficients | | Standardized Coefficients | | | | |
| Model | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | 7877.891 | 3201.670 | | 2.461 | .016 | | |
| | K.asing | .019 | .017 | .093 | 1.138 | .258 | .958 | 1.044 |
| | K.pemerintah | .052 | .090 | .046 | .574 | .567 | .988 | 1.012 |
| | K.institusional | -.067 | .132 | -.043 | -.510 | .611 | .914 | 1.094 |
| | Size | .001 | .002 | .037 | .450 | .654 | .927 | 1.079 |
| | Leverage | -.174 | .025 | -.582 | -7.044 | <.001 | .932 | 1.072 |

a. Dependent Variable: ROA

Hasil Uji Heteroskedastisitas

| | | Coefficients ^a | | | | |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|------|
| | | Unstandardized Coefficients | | Standardized Coefficients | | |
| Model | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 6570.004 | 2007.330 | | 3.273 | .001 |
| | K.asing | .009 | .010 | .087 | .904 | .368 |
| | K.pemerintah | -.057 | .057 | -.095 | -1.003 | .319 |
| | K.institusional | -.067 | .082 | -.080 | -.808 | .421 |
| | Size | -.003 | .001 | -.220 | -2.241 | .027 |
| | Leverage | .039 | .015 | .244 | 2.489 | .014 |

a. Dependent Variable: ABRESID

Hasil Uji Autokorelasi (Durbn-Watson)

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .603 ^a | .364 | .332 | 5086.37208 | 2.131 |

a. Predictors: (Constant), Leverage, K.pemerintah, K.asing, Size, K.institusional

b. Dependent Variable: ROA

Hasil Uji Heteroskedastisitas setelah treatment

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8.057E-9 | .000 | | 6.417 | <,001 |
| | X1_2 | .019 | .017 | .091 | 1.110 | .270 |
| | X2_2 | .035 | .125 | .023 | .282 | .779 |
| | X3_2 | -.063 | .168 | -.031 | -.373 | .710 |
| | X4_2 | -1.536E-21 | .000 | -.337 | -3.868 | <,001 |
| | X5_2 | -.178 | .026 | -.596 | -6.806 | <,001 |

a. Dependent Variable: Y_2

Hasil uji Regresi Linear Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7877.891 | 3201.670 | | 2.461 | .016 |
| | K.asing | .019 | .017 | .093 | 1.138 | .258 |
| | K.pemerintah | .052 | .090 | .046 | .574 | .567 |
| | K.institusional | -.067 | .132 | -.043 | -.510 | .611 |
| | Size | .001 | .002 | .037 | .450 | .654 |
| | Leverage | -.174 | .025 | -.582 | -7.044 | <,001 |

a. Dependent Variable: ROA

Hasil Uji R Square

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .603 ^a | .364 | .332 | 5086.37208 |

a. Predictors: (Constant), Leverage, K.pemerintah, K.asing, Size, K.institusional

b. Dependent Variable: ROA

Hasil Uji F

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|---------------|--------|--------------------|
| 1 | Regression | 1481922210.47 | 5 | 296384442.095 | 11.456 | <,001 ^b |
| | | 5 | | | | |
| | Residual | 2587118095.64 | 100 | 25871180.956 | | |
| | | 8 | | | | |
| | Total | 4069040306.12 | 105 | | | |
| | | 3 | | | | |

a. Dependent Variable: ROA

b. Predictors: (Constant), Leverage, K.pemerintah, K.asing, Size, K.institusional

Hasil Uji t

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7877.891 | 3201.670 | | 2.461 | .016 |
| | K.asing | .019 | .017 | .093 | 1.138 | .258 |
| | K.pemerintah | .052 | .090 | .046 | .574 | .567 |
| | K.institusional | -.067 | .132 | -.043 | -.510 | .611 |
| | Size | .001 | .002 | .037 | .450 | .654 |
| | Leverage | -.174 | .025 | -.582 | -7.044 | <,001 |

a. Dependent Variable: ROA

Lampiran B

Lampiran 2. Hasil Pengolahan data SPSS 28 setelah *Treatment* pada masalah asumsi klasik

Hasil Uji Heteroskedastisitas setelah dilakukan *Treatment*

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized | t | Sig. |
|-------|------------|-----------------------------|------------|----------------------|--------|--------|
| | | B | Std. Error | Coefficients Beta | | |
| 1 | (Constant) | 2.988E-9 | .000 | | 3.887 | <.,001 |
| | X1_2 | .012 | .011 | .101 | 1.105 | .272 |
| | X2_2 | -.066 | .076 | -.077 | -.866 | .389 |
| | X3_2 | -.092 | .103 | -.082 | -.895 | .373 |
| | X4_2 | -7.839E-22 | .000 | -.312 | -3.225 | .002 |
| | X5_2 | .035 | .016 | .209 | 2.152 | .034 |

a. Dependent Variable: ABS2