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## LAMPIRAN A DATA SAMPEL

### Daftar Perusahaan dengan Laba Negatif dan Positif Tahun 2008

No	Kode	Nama Perusahaan	Laba Negatif	Laba Positif
1	ADES	Akasha Wira International Tbk	(15.208.000.000)	
2	AKKU	ALAM KARYA UNGGUL Tbk	(8.121.292.902)	
3	APOL	Arpeni Pratama Ocean Line Tbk		22.864.770.944
4	ASIA	Asia Natural Resources Tbk		3.971.895.681
5	BHIT	Bhakti Investama Tbk	(241.038.000.000)	
6	BKDP	Bukit Darmo Property Tbk		861.825.980
7	BKSL	Sentul City Tbk	(15.714.827.355)	
8	BMSR	Bintang Mitra Semestaraya Tbk	(28.265.723.318)	
9	BNBR	Bakrie & Brothers Tbk	(15.686.376.913.000)	
10	CENT	Centrin Online Tbk	(18.960.698.375)	
11	DKFT	Central Omega Resources Tbk	(7.461.870.626)	
12	DPNS	Duta Pertiwi Nusantara Tbk	(9.128.784.640)	
13	ESTI	Ever Shine Textile Industry Tbk	(22.019.542.359)	
14	FREN	Smartfren Telecom Tbk	(1.068.868.003.999)	
15	GJTL	Gajah Tunggal Tbk	(624.788.000.000)	
16	GMCW	Grahamas Citrawisata Tbk	(1.140.681.468)	
17	HITS	Humpuss Intermoda Transportasi Tbk	(13.698.432.000)	
18	HOME	Hotel Mandarine Regency Tbk		1.348.013.250
19	IATA	Indonesia Air Transport Tbk	(59.779.946.000)	
20	ICON	Island Concepts Indonesia Tbk	(718.266.178)	
21	INDX	Tanah Laut Tbk	(2.013.274.765)	
22	ITTG	Leo Investments Tbk	(6.470.385.985)	
23	JKSW	Jakarta Kyoei Steel Works Tbk	(29.915.880.560)	
24	KARW	ICTSI JASA PRIMA Tbk	(60.392.214.994)	
25	KBLV	First Media Tbk	(99.712.737.276)	
26	KIAS	Keramika Indonesia Asosiasi Tbk		21.575.954.664
27	KICI	Kedaung Indah Can Tbk		3.057.273.250
28	KOIN	Kokoh Inti Arebama Tbk		6.935.960.401

29	LCGP	Laguna Cipta Griya Tbk	(722.221.404)	
30	LPLI	Star Pacific Tbk		12.378.000.000
31	LPPF	Matahari Department Store Tbk	(3.704.308.052)	
32	META	Nusantara Infrastructure Tbk		6.191.386.926
33	MIRA	Mitra International Resources Tbk	(482.991.463.559)	
34	MLPL	Multipolar Tbk	(191.191.000.000)	
35	MTSM	Metro Realty Tbk	(1.107.203.390)	
36	MYOH	Samindo Resources Tbk	(1.280.003.085)	
37	MYRX	Hanson International Tbk	(251.076.089.518)	
38	OKAS	Ancora Indonesia Resources Tbk		44.354.532.380
39	PBRX	Pan Brothers Tbk	(41.397.015.093)	
40	PSKT	Pusako Tarinka Tbk		42.334.932
41	PTSN	Sat Nusapersada Tbk	(5.125.076.714)	
42	RBMS	Ristia Bintang Mahkotasejati Tbk		965.098.068
43	RIMO	Rimo Catur Lestari Tbk		1.274.226.561
44	SAFE	Steady Safe Tbk		8.599.368.321
45	SAIP	Surabaya Agung Industry Pulp Tbk	(434.703.084.533)	
46	SCPI	Schering Plough Indonesia Tbk		6.620.764.829
47	SMDM	Suryamas Dutamakmur Tbk	(18.150.279.080)	
48	SMMT	GOLDEN EAGLE ENERGY Tbk		593.652.624
49	SPMA	Suparma Tbk	(14.302.222.798)	
50	SQMI	RENUKA COALINDO Tbk	(12.019.560.106)	
51	SSIA	Surya Semesta Internusa Tbk	(13.657.919.340)	
52	SUGI	Sugih Energy Tbk		1.783.225.437
53	TKGA	Toko Gunung Agung Tbk		783.321.086
54	TMAS	Pelayaran Tempuran Mas Tbk		155.207.951.042
55	TMPI	AGIS Tbk		2.847.558.124
56	TRUB	Truba Alam Manunggal Engineering Tbk	(175.531.394.000)	
57	UNTX	Unitex Tbk	(67.399.121.718)	
58	WAPO	Wahana Pronatural Tbk	(365.237.931)	
59	WICO	Wicaksana Overseas	(24.895.058.903)	

		International Tbk		
60	ZBRA	Zebra Nusantara Tbk	(7.037.407.766)	

### Daftar Perusahaan dengan Laba Negatif dan Positif Tahun 2009

No	Kode	Nama Perusahaan	Laba Negatif	Laba Positif
1	ADES	Akasha Wira International Tbk		16.321.000.000
2	AKKU	ALAM KARYA UNGGUL Tbk	(5.664.063.927)	
3	APOL	Arpeni Pratama Ocean Line Tbk	(662.010.216.570)	
4	ASIA	Asia Natural Resources Tbk		5.599.163.201
5	BHIT	Bhakti Investama Tbk		171.350.000.000
6	BKDP	Bukit Darmo Property Tbk	(7.143.564.348)	
7	BKSL	Sentul City Tbk		2.457.166.164
8	BMSR	Bintang Mitra Semestaraya Tbk	(19.729.908.660)	
9	BNBR	Bakrie & Brothers Tbk	(1.378.127.501.000)	
10	CENT	Centrin Online Tbk		11.629.385.441
11	DKFT	Central Omega Resources Tbk	(3.898.530.482)	
12	DPNS	Duta Pertiwi Nusantara Tbk		6.084.613.537
13	ESTI	Ever Shine Textile Industry Tbk		7.687.037.574
14	FREN	Smartfren Telecom Tbk	(724.396.366.372)	
15	GJTL	Gajah Tunggal Tbk		905.330.000.000
16	MCW	Grahamas Citrawisata Tbk		1.960.115.407
17	HITS	Humpuss Intermoda Transportasi Tbk		12.286.980.000
18	HOME	Hotel Mandarine Regency Tbk	(14.114.284.244)	
19	IATA	Indonesia Air Transport Tbk	(34.773.624.000)	
20	ICON	Island Concepts Indonesia Tbk	(938.396.894)	
21	INDX	Tanah Laut Tbk		58.306.835
22	ITTG	Leo Investments Tbk	(12.374.289.875)	
23	JKSW	Jakarta Kyoei Steel Works Tbk		6.721.613.437
24	KARW	ICTSI JASA PRIMA Tbk	(6.946.336.084)	
25	KBLV	First Media Tbk		32.774.561.108
26	KIAS	Keramika Indonesia Asosiasi Tbk	(5.214.569.732)	

27	KICI	Kedaung Indah Can Tbk		5.918.877.878
28	KOIN	Kokoh Inti Arebama Tbk	(1.065.600.628)	
29	LCGP	Laguna Cipta Griya Tbk	(128.015.000.000)	
30	LPLI	Star Pacific Tbk	(18.314.000.000)	
31	LPPF	Matahari Department Store Tbk	(44.629.731.490)	
32	META	Nusantara Infrastructure Tbk	(2.778.639.688.460)	
33	MIRA	Mitra International Resources Tbk		260.637.000.000
34	MLPL	Multipolar Tbk		968.489.341
35	MTSM	Metro Realty Tbk	(515.293.984)	
36	MYOH	Samindo Resources Tbk		13.946.172.812
37	MYRX	Hanson International Tbk		70.010.147.422
38	OKAS	Ancora Indonesia Resources Tbk		33.402.756.747
39	PBRX	Pan Brothers Tbk		618.543.084
40	PSKT	Pusako Tarinka Tbk	(36.312.861.204)	
41	PTSN	Sat Nusapersada Tbk		116.806.316
42	RBMS	Ristia Bintang Mahkotasejati Tbk	(28.837.641.276)	
43	RIMO	Rimo Catur Lestari Tbk	(24.117.680.500)	
44	SAFE	Steady Safe Tbk		335.563.711.247
45	SAIP	Surabaya Agung Industry Pulp Tbk		10.789.275.000
46	SCPI	Schering Plough Indonesia Tbk	(226.314.902)	
47	MDM	Suryamas Dutamakmur Tbk	(44.785.487.000)	
48	SMMT	GOLDEN EAGLE ENERGY Tbk		1.865.626.425
49	SPMA	Suparma Tbk		26.932.474.774
50	SQMI	RENUKA COALINDO Tbk	(2.788.962.522)	
51	SSIA	Surya Semesta Internusa Tbk		54.182.430.719
52	SUGI	Sugih Energy Tbk	(2.321.331.174)	
53	TKGA	Toko Gunung Agung Tbk		218.239.136
54	TMAS	Pelayaran Tempuran Mas Tbk	(178.977.281.820)	
55	TMPI	AGIS Tbk	(6.400.304.483)	
56	TRUB	Truba Alam Manunggal Engineering Tbk		217.324.234.000
57	UNTX	Unitex Tbk		30.679.809.366
58	WAPO	Wahana Pronatural Tbk		104.164.986

59	WICO	Wicaksana Overseas International Tbk		8.256.658.247
60	ZBRA	Zebra Nusantara Tbk	(7.642.006.752)	

#### Daftar Perusahaan dengan Laba Negatif dan Positif Tahun 2010

No.	Kode	Nama Perusahaan	Laba Negatif	Laba Positif
1	ADES	Akasha Wira International Tbk		31.659.000.000
2	AKKU	ALAM KARYA UNGGUL Tbk	(4.683.276.255)	
3	APOL	Arpeni Pratama Ocean Line Tbk	(1.634.468.743.387)	
4	ASIA	Asia Natural Resources Tbk		3.317.662.517
5	BHIT	Bhakti Investama Tbk		773.623.000.000
6	BKDP	Bukit Darmo Property Tbk	(14.663.361.902)	
7	BKSL	Sentul City Tbk		85.159.621.021
8	BMSR	Bintang Mitra Semestaraya Tbk	(56.911.068.346)	
9	BNBR	Bakrie & Brothers Tbk	(6.998.143.813.000)	
10	CENT	Centrin Online Tbk		3.633.610.704
11	DKFT	Central Omega Resources Tbk	(3.698.801.916)	
12	DPNS	Duta Pertiwi Nusantara Tbk		14.033.568.032
13	ESTI	Ever Shine Textile Industry Tbk		1.487.673.433
14	FREN	Smartfren Telecom Tbk	(1.401.813.486.084)	
15	GJTL	Gajah Tunggal Tbk		830.624.000.000
16	MCW	Grahamas Citrawisata Tbk		1.975.803.879
17	HITS	Humpuss Intermoda Transportasi Tbk	(661.006.734.000)	
18	HOME	Hotel Mandarine Regency Tbk		2.669.261.470
19	IATA	Indonesia Air Transport Tbk	(39.623.330.000)	
20	ICON	Island Concepts Indonesia Tbk	(1.796.063.974)	
21	INDX	Tanah Laut Tbk		1.048.371.113
22	ITTG	Leo Investments Tbk		8.758.963.881
23	JKSW	Jakarta Kyoei Steel Works Tbk		6.776.300.093
24	KARW	ICTSI JASA PRIMA Tbk	(10.100.452.700)	
25	KBLV	First Media Tbk		41.922.759.178
26	KIAS	Keramika Indonesia Assosiasi Tbk		15.904.654.046

27	KICI	Kedaung Indah Can Tbk		3.259.699.213
28	KOIN	Kokoh Inti Arebama Tbk		6.255.731.704
29	LCGP	Laguna Cipta Griya Tbk	(539.379.812)	
30	LPLI	Star Pacific Tbk		326.270.000.000
31	LPPF	Matahari Department Store Tbk		624.537.000.000
32	META	Nusantara Infrastructure Tbk	(58.496.323.730)	
33	MIRA	Mitra International Resources Tbk	(1.963.422.391.333)	
34	MLPL	Multipolar Tbk	(106.104.000.000)	
35	MTSM	Metro Realty Tbk		1.975.304.245
36	MYOH	Samindo Resources Tbk		351.758.748
37	MYRX	Hanson International Tbk		33.680.841.076
38	OKAS	Ancora Indonesia Resources Tbk		59.461.000.000
39	PBRX	Pan Brothers Tbk		35.695.117.252
40	PSKT	Pusako Tarinka Tbk		677.273.410
41	PTSN	Sat Nusapersada Tbk	(12.611.917.439)	
42	RBMS	Ristia Bintang Mahkotasejati Tbk		468.274.838
43	RIMO	Rimo Catur Lestari Tbk	(11.187.299.767)	
44	SAFE	Steady Safe Tbk		2.435.612.839
45	SAIP	Surabaya Agung Industry Pulp Tbk	(80.264.238.780)	
46	SCPI	Schering Plough Indonesia Tbk	(8.043.270.000)	
47	MDM	Suryamas Dutamakmur Tbk	(2.685.048.411)	
48	SMMT	GOLDEN EAGLE ENERGY Tbk	(7.524.310.922)	
49	SPMA	Suparma Tbk		29.620.834.144
50	SQMI	RENUKA COALINDO Tbk		6.752.512.658
51	SSIA	Surya Semesta Internusa Tbk		140.322.521.937
52	SUGI	Sugih Energy Tbk		2.266.092.168
53	TKGA	Toko Gunung Agung Tbk	(6.837.241.711)	
54	TMAS	Pelayaran Tempuran Mas Tbk	(114.494.498.598)	
55	TMPI	AGIS Tbk		4.429.012.140
56	TRUB	Truba Alam Manunggal Engineering Tbk	(52.779.094.000)	
57	UNTX	Unitex Tbk	(25.288.156.801)	
58	WAPO	Wahana Pronatural Tbk	(14.199.937.904)	



59	WICO	Wicaksana Overseas International Tbk	(658.394.467)	
60	ZBRA	Zebra Nusantara Tbk	(9.554.015.359)	

### Daftar Perusahaan dengan Laba Negatif dan Positif Tahun 2011

No	Kode	Nama Perusahaan	Lab a Negatif	Lab a Positif
1	ADES	Akasha Wira International Tbk		25.868.000.000
2	AKKU	ALAM KARYA UNGGUL Tbk	(8.893.325.227)	
3	APOL	Arpeni Pratama Ocean Line Tbk	(2.065.884.091.526)	
4	ASIA	Asia Natural Resources Tbk	(8.852.531.429)	
5	BHIT	Bhakti Investama Tbk		979.070.000.000
6	BKDP	Bukit Darmo Property Tbk	(20.783.965.972)	
7	BKSL	Sentul City Tbk		136.450.036.260
8	BMSR	Bintang Mitra Semestaraya Tbk	(7.162.986.506)	
9	BNBR	Bakrie & Brothers Tbk		131.875.515.000
10	CENT	Centrin Online Tbk		1.440.913.235
11	DKFT	Central Omega Resources Tbk		177.475.279.701
12	DPNS	Duta Pertiwi Nusantara Tbk	(6.641.710.478)	
13	ESTI	Ever Shine Textile Industry Tbk		4.425.979.052
14	FREN	Smartfren Telecom Tbk	(2.400.247.590.614)	
15	GJTL	Gajah Tunggal Tbk		683.629.000.000
16	MCW	Grahamas Citrawisata Tbk		2.401.703.838
17	HITS	Humpuss Intermoda Transportasi Tbk	(218.328.947.000)	
18	HOME	Hotel Mandarin Regency Tbk		813.534.246
19	IATA	Indonesia Air Transport Tbk	(33.545.644.000)	
20	ICON	Island Concepts Indonesia Tbk		623.114.516
21	INDX	Tanah Laut Tbk		204.976.360
22	ITTG	Leo Investments Tbk	(1.213.447.073)	
23	JKSW	Jakarta Kyoei Steel Works Tbk	(2.552.823.211)	
24	KARW	ICTSI JASA PRIMA Tbk		45.774.027.446
25	KBLV	First Media Tbk		3.596.000.000
26	KIAS	Keramika Indonesia Assosiasi Tbk	(20.240.243.616)	

27	KICI	Kedaung Indah Can Tbk		356.739.464
28	KOIN	Kokoh Inti Arebama Tbk	(108.027.740.399)	
29	LCGP	Laguna Cipta Griya Tbk	(1.564.671.190)	
30	LPLI	Star Pacific Tbk	(204.950.000.000)	
31	LPPF	Matahari Department Store Tbk		465.648.000.000
32	META	Nusantara Infrastructure Tbk	27.865.904.498)	
33	MIRA	Mitra International Resources Tbk		3.877.167.415.102
34	MLPL	Multipolar Tbk		96.038.000.000
35	MTSM	Metro Realty Tbk		4.394.564.649
36	MYOH	Samindo Resources Tbk		34.792.891.000
37	MYRX	Hanson International Tbk		101.902.736.278
38	OKAS	Ancora Indonesia Resources Tbk	(12.996.000.000)	
39	PBRX	Pan Brothers Tbk		72.120.509.763
40	PSKT	Pusako Tarinka Tbk	(1.276.433.507)	
41	PTSN	Sat Nusapersada Tbk	(7.382.855.475)	
42	RBMS	Ristia Bintang Mahkotasejati Tbk	(13.960.438.485)	
43	RIMO	Rimo Catur Lestari Tbk	(12.755.941.062)	
44	SAFE	Steady Safe Tbk	(8.391.755.084)	
45	SAIP	Surabaya Agung Industry Pulp Tbk		254.180.048.096
46	SCPI	Schering Plough Indonesia Tbk	(25.420.338.000)	
47	MDM	Suryamas Dutamakmur Tbk		34.653.169.000
48	SMMT	GOLDEN EAGLE ENERGY Tbk	(1.561.604.789)	
49	SPMA	Suparma Tbk		33.075.990.067
50	SQMI	RENUKA COALINDO Tbk		7.390.494.076
51	SSIA	Surya Semesta Internusa Tbk		278.175.325.895
52	SUGI	Sugih Energy Tbk	(6.710.670.387)	
53	TKGA	Toko Gunung Agung Tbk	(5.810.175.476)	
54	TMAS	Pelayaran Tempuran Mas Tbk		26.617.138.054
55	TMPI	AGIS Tbk		6.680.107.860
56	TRUB	Truba Alam Manunggal Engineering Tbk	(455.834.105.000)	
57	UNTX	Unitex Tbk	(8.178.900.918)	
58	WAPO	Wahana Pronatural Tbk	(69.529.356.677)	

59	WICO	Wicaksana Overseas International Tbk		1.252.108.974
60	ZBRA	Zebra Nusantara Tbk	(9.334.154.533)	

Sumber: [www.idx.co.id](http://www.idx.co.id), 2013

## LAMPIRAN B OUTPUT SPSS

### Descriptives

[DataSet0]

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CFO	240	-975	2993	82,51	322,874
CFI	240	-43798	3914	-354,81	2943,701
CFF	240	-3553	7808	96,11	737,058
EANegatif	240	-15686	0	-187,60	1154,774
EAPositif	240	0	3877	54,76	282,963
CF	240	-6	3044	152,74	398,655
Valid N (listwise)	240				

#### One-Sample Kolmogorov-Smirnov Test

		CFO	CFI	CFF	EANegatif	EAPositif	CF
N		240	240	240	240	240	240
Normal Parameters <sup>a,b</sup>	Mean	82,51	-354,81	96,11	-187,60	54,76	152,74
	Std. Deviation	322,874	2943,701	737,058	1154,774	282,963	398,655
Most Extreme Differences	Absolute	,330	,415	,352	,435	,423	,347
	Positive	,330	,415	,352	,435	,401	,344
	Negative	-,281	-,397	-,320	-,421	-,423	-,347
Kolmogorov-Smirnov Z		5,112	6,433	5,447	6,746	6,557	5,370
Asymp. Sig. (2-tailed)		,000	,000	,000	,000	,000	,000

a. Test distribution is Normal.

b. Calculated from data.

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CFO <sup>b</sup>		Enter

a. Dependent Variable: CF

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,609 <sup>a</sup>	,371	,368	316,938	1,976

a. Predictors: (Constant), CFO

b. Dependent Variable: CF

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14076244,347	1	14076244,347	140,132	,000 <sup>b</sup>
	Residual	23907037,636	238	100449,738		
	Total	37983281,983	239			

a. Dependent Variable: CF

b. Predictors: (Constant), CFO

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	90,725	21,118		4,296	,000		
	CFO	,752	,063	,609	11,838	,000	1,000	1,000

a. Dependent Variable: CF

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CFI <sup>b</sup>	.	Enter

a. Dependent Variable: CF

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,201 <sup>a</sup>	,041	,037	391,304	1,912

a. Predictors: (Constant), CFI

b. Dependent Variable: CF

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1540926,193	1	1540926,193	10,064	,002 <sup>b</sup>
	Residual	36442355,790	238	153119,142		
	Total	37983281,983	239			

a. Dependent Variable: CF

b. Predictors: (Constant), CFI

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	143,064	25,442		5,623	,000		
	CFI	-,027	,009	-,201	-3,172	,002	1,000	1,000

a. Dependent Variable: CF

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CFF <sup>b</sup>	.	Enter

a. Dependent Variable: CF

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,013 <sup>a</sup>	,000	-,004	399,460	1,924

a. Predictors: (Constant), CFF

b. Dependent Variable: CF

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6111,641	1	6111,641	,038	,845 <sup>b</sup>
	Residual	37977170,342	238	159567,943		
	Total	37983281,983	239			

a. Dependent Variable: CF

b. Predictors: (Constant), CFF

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	152,082	26,004		5,848	,000		
	CFF	,007	,035	,013	,196	,845	1,000	1,000

a. Dependent Variable: CF

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	EANegatif <sup>b</sup>	.	Enter

a. Dependent Variable: CF

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,207 <sup>a</sup>	,043	,039	390,823	1,946

a. Predictors: (Constant), EANegatif

b. Dependent Variable: CF

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1630547,740	1	1630547,740	10,675	,001 <sup>b</sup>
	Residual	36352734,244	238	152742,581		
	Total	37983281,983	239			

a. Dependent Variable: CF

b. Predictors: (Constant), EANegatif

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	139,323	25,560		5,451	,000		
	EANegatif	-,072	,022	-,207	-3,267	,001	1,000	1,000

a. Dependent Variable: CF



## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	EAPositif <sup>b</sup>	.	Enter

a. Dependent Variable: CF

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,178 <sup>a</sup>	,032	,028	393,120	2,010

a. Predictors: (Constant), EAPositif

b. Dependent Variable: CF

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1201925,206	1	1201925,206	7,777	,006 <sup>b</sup>
	Residual	36781356,777	238	154543,516		
	Total	37983281,983	239			

a. Dependent Variable: CF

b. Predictors: (Constant), EAPositif

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	139,017	25,849		5,378	,000		
	EAPositif	,251	,090	,178	2,789	,006	1,000	1,000

a. Dependent Variable: CF

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	EAPositif, CFI, CFF, CFO, EANegatif <sup>b</sup>	.	Enter

a. Dependent Variable: CF

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,612 <sup>a</sup>	,374	,361	318,689	1,993

a. Predictors: (Constant), EAPositif, CFI, CFF, CFO, EANegatif

b. Dependent Variable: CF

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14217675,945	5	2843535,189	27,998	,000 <sup>b</sup>
	Residual	23765606,038	234	101562,419		
	Total	37983281,983	239			

a. Dependent Variable: CF

b. Predictors: (Constant), EAPositif, CFI, CFF, CFO, EANegatif

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	90,844	21,689		4,188	,000
	CFO	,752	,072	,609	10,514	,000
	CFI	,008	,019	,062	,449	,654
	CFF	-,030	,029	-,055	-1,007	,315
	EANegatif	-,022	,049	-,063	-,444	,657
	EAPositif	,029	,076	,021	,385	,700

a. Dependent Variable: CF

## BIODATA

### Identitas Diri

Nama : Mira Irawati  
 Tempat, Tanggal Lahir : Ujung Pandang, 16 Juni 1990  
 Jenis Kelamin : Perempuan  
 Alamat Rumah : Asri 3 Blok C3 No. 2 Sudiang  
 Telpon Rumah dan HP : (0411) 4811 357 dan 085255494644  
 Alamat *E-mail* : mirairaawati@yahoo.com

### Riwayat Pendidikan

#### - Pendidikan Formal

1997	TK	TK Aisyah Daya Makassar
2003	SD	SD Inpres Daya Makassar
2006	SMP	SMP Negeri 8 Makassar
2009	SMA	SMA Negeri 1 Makassar
2013	S1	Fakultas Ekonomi dan Bisnis Unhas

#### - Pendidikan Nonformal

2005-2006	Bimbingan Belajar JILC Makassar
2008-2009	Bimbingan Belajar Ganesha Operasion

### Riwayat Prestasi

#### - Prestasi Akademik

2003	Peringkat 3 Lomba Sinopsis Se-Kota Madya Makassar
2008	Olimpiade Sains Nasional Tingkat Provinsi Sulawesi Selatan untuk Mata Pelajaran Fisika

2010

Terbaik II Jurusan Akuntansi Fakultas  
Ekonomi dan Bisnis Unhas

**Pengalaman**

- Organisasi
  1. Anggota KPA Kalpataru Angkatan 25 SMA Negeri 1 Makassar
  2. Anggota Gerakan Pramuka Gugus Depan 01-030 Oryza Sativa SMA Negeri 1 Makassar
  3. Pengurus Ikatan Mahasiswa Akuntansi FEB UH periode 2011-2012

Demikian biodata ini dibuat dengan sebenarnya.

Makassar, 30 Mei 2013

Mira Irawati