1. **Lampiran**

Hasil Pengujian SPSS

1. Statistik Deskriptif

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| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| IFRS | 404 | .25 | .88 | .4798 | .10705 |
| AUDIT | 404 | 0 | 1 | .39 | .489 |
| SIZE | 404 | 9.95 | 19.32 | 14.3411 | 1.64728 |
| PROFITABILITAS | 404 | -.78 | 1.29 | .0774 | .14486 |
| GROWTH | 404 | -86.38 | 475.32 | .4241 | 24.79460 |
| TLR | 404 | -42.34 | 67.53 | 1.3421 | 13.03991 |
| Valid N (listwise) | 404 |  |  |  |  |

1. Uji Normalitas

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 404 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 12.83481636 |
| Most Extreme Differences | Absolute | .241 |
| Positive | .241 |
| Negative | -.223 |
| Kolmogorov-Smirnov Z | 4.845 |
| Asymp. Sig. (2-tailed) | .000 |
| a. Test distribution is Normal. |
| b. Calculated from data. |

1. Uji Multikolinieritas

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -6.986 | 6.624 |  | -1.055 | .292 |  |  |
| IFRS | 5.791 | 6.150 | .048 | .942 | .347 | .955 | 1.047 |
| AUDIT | -5.113 | 1.624 | -.192 | -3.149 | .002 | .658 | 1.521 |
| SIZE | .491 | .477 | .062 | 1.030 | .304 | .671 | 1.491 |
| PROFITABILITAS | 6.617 | 4.754 | .074 | 1.392 | .165 | .873 | 1.146 |
| GROWTH | -.009 | .027 | -.018 | -.342 | .733 | .910 | 1.099 |
| a. Dependent Variable: TLR |

1. Uji Autokorelasi

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| **Runs Test** |
|  | Unstandardized Residual |
| Test Valuea | -1.39913 |
| Cases < Test Value | 202 |
| Cases >= Test Value | 202 |
| Total Cases | 404 |
| Number of Runs | 228 |
| Z | 2.491 |
| Asymp. Sig. (2-tailed) | .063 |
| a. Median |

1. Uji Heteroskedastisitas

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.005E-013 | 6.624 |  | .000 | 1.000 |
| IFRS | .000 | 6.150 | .000 | .000 | 1.000 |
| AUDIT | .000 | 1.624 | .000 | .000 | 1.000 |
| SIZE | .000 | .477 | .000 | .000 | 1.000 |
| PROFITABILITAS | .000 | 4.754 | .000 | .000 | 1.000 |
| GROWTH | .000 | .027 | .000 | .000 | 1.000 |
| a. Dependent Variable: AbsUt |

1. Uji Koofisien Determinasi (Adjusted R2)

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| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .177a | .031 | .019 | 12.91519 |
| a. Predictors: (Constant), GROWTH, IFRS, AUDIT, PROFITABILITAS, SIZE |
| b. Dependent Variable: TLR |

1. Uji Simultan (Uji F)

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| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 2138.636 | 5 | 427.727 | 2.564 | .027b |
| Residual | 66387.202 | 398 | 166.802 |  |  |
| Total | 68525.838 | 403 |  |  |  |
| a. Dependent Variable: TLR |
| b. Predictors: (Constant), GROWTH, IFRS, AUDIT, PROFITABILITAS, SIZE |

1. Uji Hipotesis

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -6.986 | 6.624 |  | -1.055 | .292 |
| IFRS | 5.791 | 6.150 | .048 | .942 | .347 |
| AUDIT | -5.113 | 1.624 | -.192 | -3.149 | .002 |
| SIZE | .491 | .477 | .062 | 1.030 | .304 |
| PROFITABILITAS | 6.617 | 4.754 | .074 | 1.392 | .165 |
| GROWTH | -.009 | .027 | -.018 | -.342 | .733 |
| a. Dependent Variable: TLR |