

LAMPIRAN

Lampiran 1

Sampel Penelitian

No.	Nama Perusahaan
1.	PT. Citra Tubindo Tbk
2.	PT. Daya Sakti Unggul Corporation Tbk.
3.	PT. Darya-Varia Laboratoria Tbk.
4.	PT. Dynaplast Tbk.
5.	PT. Ekadharma Tape Industries Tbk
6.	PT. Eratex Djaja Ltd. Tbk.
7.	PT. Ever Shine Tex Tbk.
8.	PT. Fajar Surya Wisesa Tbk.
9.	PT. Fatrapolindo Nusa Industri Tbk.
10.	PT. Goodyear Indonesia Tbk.
11.	PT. Gudang Garam Tbk.
12.	PT. Panasia Indosyntec Tbk.
13.	PT. Hanjaya Mandala Sampoerna Tbk.
14.	PT. Igar Jaya Tbk.
15.	PT. Intikeramik Alamasri Industri Tbk.
16.	PT. Sumi Indo Kabel Tbk.
17.	PT. Indofarma (Persero) Tbk.
18.	PT. Indo-Rama Synthetics Tbk.
19.	PT. Jembo Cable Company Tbk.
20.	PT. Jaya Pari Steel Tbk.
21.	PT. Kalbe Farma Tbk.
22.	PT. Lion Metal Works Tbk.
23.	PT. Mayora Indah Tbk.
24.	PT. Nipress Tbk.
25.	PT. Pelangi Indah Canindo Tbk.
26.	PT. Ricky Putra Globalindo Tbk.
27.	PT. Mandom Indonesia Tbk.
28.	PT. Pabrik Kertas Tjiwi Kimia Tbk.
29.	PT. Ultrajaya Milk Industry Tbk.
30.	PT. Unilever Indonesia Tbk.

Lampiran 2
Output SPSS

Hipotesis I

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	EQUITY, ROI, INVEST, LEVERAG E, PRODU C T, SOLVENC Y, INDEBT, PROFIT, CURRENT ^a		Enter

a. All requested variables entered.

b. Dependent Variable: LABA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,461 ^a	,212	-,142	1,06338	1,305

a. Predictors: (Constant), EQUITY, ROI, INVEST, LEVERAGE, PRODUCT, SOLVENCY, INDEBT, PROFIT, CURRENT

b. Dependent Variable: LABA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6,091	9	,677	,599	,783 ^a
	Residual	22,615	20	1,131		
	Total	28,706	29			

a. Predictors: (Constant), EQUITY, ROI, INVEST, LEVERAGE, PRODUCT, SOLVENCY, INDEBT, PROFIT, CURRENT

b. Dependent Variable: LABA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,598	2,445		,245	,809		
	CURRENT	8,772E-02	,457	,120	,192	,850	,101	9,923
	SOLVENCY	-,765	,644	-,730	-1,188	,249	,104	9,573
	PROFIT	,726	5,195	,074	,140	,890	,141	7,074
	PRODUCT	,971	1,944	,159	,499	,623	,389	2,568
	INDEBT	-,784	,682	-,512	-1,149	,264	,198	5,038
	INVEST	1,663	1,353	,346	1,229	,233	,496	2,017
	LEVERAGE	-,277	1,700	-,063	-,163	,872	,261	3,834
	ROI	,816	3,482	,112	,234	,817	,172	5,820
	EQUITY	-,367	,563	-,185	-,652	,522	,492	2,033

a. Dependent Variable: LABA

Coefficient Correlations^a

Model		EQUITY	ROI	INVEST	LEVERAGE	PRODUCT	SOLVENCY	INDEBT	PROFIT	CURRENT	
1	Correlations	EQUITY	1,000	,096	,192	-,030	-,096	-,170	-,426	-,302	,216
		ROI	,096	1,000	,470	,014	-,089	,066	-,766	-,222	
		INVEST	,192	,470	1,000	-,061	,180	-,095	-,303	-,435	-,102
		LEVERAGE	-,030	,014	-,061	1,000	,165	-,027	-,377	,154	,283
		PRODUCT	-,096	,272	,180	,165	1,000	-,227	,043	,165	,382
		SOLVENCY	-,170	-,089	-,095	-,027	1,000	,392	-,069	-,748	
		INDEBT	-,426	,066	-,303	-,377	,392	1,000	,042	-,098	
		PROFIT	-,302	-,766	-,435	,154	-,069	,042	1,000	-,048	
		CURRENT	,216	,222	-,102	,283	-,748	-,098	-,048	1,000	
	Covariances	EQUITY	,317	,189	,146	-2,895E-02	-,105	-6,168E-02	-,164	-,883	5,565E-02
		ROI	,189	12,124	2,216	8,218E-02	1,841	-,200	,157	-13,859	,353
		INVEST	,146	2,216	1,830	-,141	,474	-8,284E-02	-,280	-3,057	-6,294E-02
		LEVERAGE	-2,90E-02	8,218E-02	-,141	2,891	,545	-2,987E-02	-,438	1,358	,220
		PRODUCT	-,105	1,841	,474	,545	3,781	-,284	5,722E-02	1,665	,340
		SOLVENCY	-6,17E-02	-,200	-8,28E-02	-2,987E-02	-,284	,415	,173	-,229	-,220
		INDEBT	-,164	,157	-,280	-,438	5,722E-02	,173	,466	,150	-3,065E-02
		PROFIT	-,883	-13,859	-3,057	1,358	1,665	-,229	,150	26,983	-,113
		CURRENT	5,565E-02	,353	-6,29E-02	,220	,340	-,220	-3,07E-02	-,113	,209

a. Dependent Variable: LABA

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions										
				(Constant)	CURRENT	SOLVENCY	PROFIT	PRODUCT	INDEBT	INVEST	LEVERAGE	ROI	EQUITY	
1	1	6,925	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	1,931	1,894	,00	,00	,00	,02	,00	,00	,00	,00	,00	,02	,00
	3	,659	3,241	,00	,01	,01	,02	,00	,00	,00	,00	,00	,04	,06
	4	,185	6,123	,00	,00	,00	,15	,01	,01	,08	,01	,01	,20	,07
	5	,153	6,732	,00	,00	,02	,01	,00	,04	,07	,02	,02	,02	,59
	6	4,952E-02	11,826	,01	,11	,00	,44	,08	,23	,00	,03	,29	,03	,03
	7	4,224E-02	12,804	,00	,06	,00	,36	,00	,23	,79	,03	,26	,13	,13
	8	3,349E-02	14,379	,00	,00	,03	,00	,10	,23	,00	,72	,00	,04	,04
	9	1,826E-02	19,472	,02	,57	,92	,00	,00	,25	,00	,01	,00	,07	,07
	10	4,487E-03	39,284	,97	,25	,02	,00	,81	,01	,05	,17	,17	,00	,00

a. Dependent Variable: LABA

Residuals Statistics^a

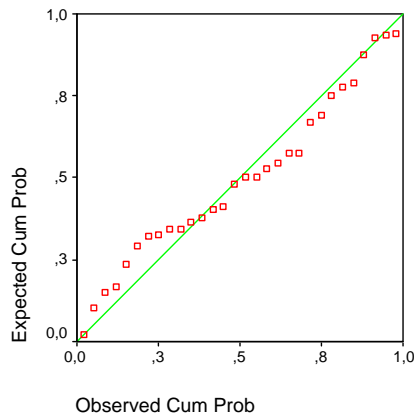
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1,0850	1,1420	,1853	,45830	30
Residual	-2,1690	1,6391	,0000	,88309	30
Std. Predicted Value	-2,772	2,087	,000	1,000	30
Std. Residual	-2,040	1,541	,000	,830	30

a. Dependent Variable: LABA

Charts

Normal P-P Plot of Regression ϵ

Dependent Variable: LABA



Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	EQUITY, ROI, INVEST, LEVERAG E, PRODU C T, SOLVENC Y, INDEBT, PROFIT, CURRENT ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABSUT

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,648 ^a	,420	,159	,51562

a. Predictors: (Constant), EQUITY, ROI, INVEST, LEVERAGE, PRODUCT, SOLVENCY, INDEBT, PROFIT, CURRENT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,849	9	,428	1,609	,180 ^a
	Residual	5,317	20	,266		
	Total	9,166	29			

a. Predictors: (Constant), EQUITY, ROI, INVEST, LEVERAGE, PRODUCT, SOLVENCY, INDEBT, PROFIT, CURRENT

b. Dependent Variable: ABSUT

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,865	1,186		,729	,474
	CURRENT	-,158	,222	-,383	-,715	,483
	SOLVENCY	-,213	,312	-,359	-,682	,503
	PROFIT	8,267E-02	2,519	,015	,033	,974
	PRODUCT	1,356	,943	,393	1,439	,166
	INDEBT	-,516	,331	-,596	-1,559	,135
	INVEST	,938	,656	,346	1,429	,168
	LEVERAGE	-1,375	,824	-,556	-1,667	,111
	ROI	-,622	1,688	-,151	-,368	,717
	EQUITY	,227	,273	,202	,830	,416

a. Dependent Variable: ABSUT

Hipotesis II

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	EQUITY, ROI, INVEST, SOLVENCY, PRODUCT, INDEBT, LEVERAGE, CURRENT, PROFIT ^a		Enter

- a. All requested variables entered.
- b. Dependent Variable: LABA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,612 ^a	,375	,093	1,41280	1,408

- a. Predictors: (Constant), EQUITY, ROI, INVEST, SOLVENCY, PRODUCT, INDEBT, LEVERAGE, CURRENT, PROFIT
- b. Dependent Variable: LABA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23,917	9	2,657	1,331	,282 ^a
	Residual	39,920	20	1,996		
	Total	63,837	29			

- a. Predictors: (Constant), EQUITY, ROI, INVEST, SOLVENCY, PRODUCT, INDEBT, LEVERAGE, CURRENT, PROFIT
- b. Dependent Variable: LABA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,424	3,729		-,114	,911		
	CURRENT	,365	,414	,379	,882	,388	,169	5,919
	SOLVENCY	-,465	,478	-,370	-,973	,342	,216	4,632
	PROFIT	-11,528	6,601	-,932	-1,746	,096	,110	9,108
	PRODUCT	,706	2,736	,082	,258	,799	,306	3,263
	INDEBT	-1,394	,776	-,722	-1,797	,087	,194	5,167
	INVEST	3,002	1,535	,469	1,956	,065	,543	1,842
	LEVERAGE	-1,890	2,538	-,298	-,745	,465	,196	5,113
	ROI	4,427	4,235	,446	1,045	,308	,172	5,809
	EQUITY	1,612	1,050	,397	1,535	,140	,467	2,143

a. Dependent Variable: LABA

Coefficient Correlations^a

Model		EQUITY	ROI	INVEST	SOLVENCY	PRODUCT	INDEBT	LEVERAGE	CURRENT	PROFIT	
1	Correlations	EQUITY	1,000	,156	,259	-,119	,122	-,005	,053	,522	-,075
		ROI	,156	1,000	,326	-,071	,216	-,273	,276	,312	-,714
		INVEST	,259	,326	1,000	-,259	,174	-,350	-,154	-,063	-,274
		SOLVENCY	-,119	-,071	-,259	1,000	-,203	,361	,233	-,360	-,018
		PRODUCT	,122	,216	,174	-,203	1,000	-,012	,225	,390	,331
		INDEBT	-,005	-,273	-,350	,361	-,012	1,000	-,347	-,066	,465
		LEVERAGE	,053	,276	-,154	,233	,225	-,347	1,000	,444	-,108
		CURRENT	,522	,312	-,063	-,360	,390	-,066	,444	1,000	-,074
		PROFIT	-,075	-,714	-,274	-,018	,331	,465	-,108	-,074	1,000
	Covariances	EQUITY	1,103	,695	,418	-6,002E-02	,350	-3,70E-03	,141	,227	-,520
		ROI	,695	17,937	2,117	-,144	2,497	-,896	2,965	,546	-19,966
		INVEST	,418	2,117	2,355	-,190	,732	-,417	-,599	-4,004E-02	-2,772
		SOLVENCY	-6,00E-02	-,144	-,190	,229	-,266	,134	,283	-7,126E-02	-5,59E-02
		PRODUCT	,350	2,497	,732	-,266	7,485	-2,60E-02	1,566	,441	5,984
		INDEBT	-3,70E-03	-,896	-,417	,134	-2,605E-02	,602	-,684	-2,118E-02	2,381
		LEVERAGE	,141	2,965	-,599	,283	1,566	-,684	6,443	,466	-1,806
		CURRENT	,227	,546	-4,00E-02	-7,126E-02	,441	-2,12E-02	,466	,171	-,201
		PROFIT	-,520	-19,966	-2,772	-5,593E-02	5,984	2,381	-1,806	-,201	43,572

a. Dependent Variable: LABA

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions										
				(Constant)	CURRENT	SOLVENCY	PROFIT	PRODUCT	INDEBT	INVEST	LEVERAGE	ROI	EQUITY	
1	1	6,845	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,037	1,833	,00	,00	,00	,02	,00	,00	,00	,00	,00	,02	,00
	3	,568	3,472	,00	,02	,02	,01	,00	,00	,00	,01	,00	,06	,05
	4	,258	5,148	,00	,00	,04	,01	,00	,04	,05	,01	,01	,01	,20
	5	,115	7,709	,00	,01	,01	,20	,01	,04	,14	,01	,32	,10	,10
	6	5,965E-02	10,712	,00	,23	,23	,15	,00	,00	,40	,03	,15	,00	,00
	7	5,223E-02	11,448	,00	,20	,07	,02	,04	,14	,04	,17	,02	,45	,00
	8	3,497E-02	13,990	,00	,03	,53	,25	,03	,66	,32	,00	,19	,01	,01
	9	2,670E-02	16,010	,00	,11	,09	,30	,18	,12	,01	,51	,12	,04	,04
	10	3,593E-03	43,646	,99	,41	,00	,04	,75	,00	,03	,27	,12	,15	,15

a. Dependent Variable: LABA

Residuals Statistics^a

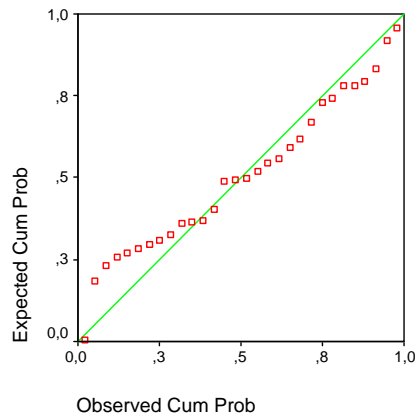
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-2,0388	1,6957	,1516	,90814	30
Residual	-3,8568	2,4584	,0000	1,17327	30
Std. Predicted Value	-2,412	1,700	,000	1,000	30
Std. Residual	-2,730	1,740	,000	,830	30

a. Dependent Variable: LABA

Charts

Normal P-P Plot of Regression ϵ

Dependent Variable: LABA



Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	EQUITY, ROI, INVEST, SOLVENCY, PRODUCT, INDEBT, LEVERAGE, CURRENT, PROFIT ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABSUT

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,507 ^a	,257	-,077	,82545

a. Predictors: (Constant), EQUITY, ROI, INVEST, SOLVENCY, PRODUCT, INDEBT, LEVERAGE, CURRENT, PROFIT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4,721	9	,525	,770	,645 ^a
	Residual	13,627	20	,681		
	Total	18,348	29			

a. Predictors: (Constant), EQUITY, ROI, INVEST, SOLVENCY, PRODUCT, INDEBT, LEVERAGE, CURRENT, PROFIT

b. Dependent Variable: ABSUT

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,341E-02	2,179		,029	,977
	CURRENT	-,114	,242	-,222	-,473	,642
	SOLVENCY	-3,06E-02	,280	-,045	-,110	,914
	PROFIT	1,584	3,857	,239	,411	,686
	PRODUCT	1,019	1,599	,222	,638	,531
	INDEBT	,386	,453	,373	,852	,404
	INVEST	,464	,897	,135	,517	,611
	LEVERAGE	-1,591	1,483	-,468	-1,073	,296
	ROI	-,667	2,474	-,125	-,270	,790
	EQUITY	,704	,614	,324	1,147	,265

a. Dependent Variable: ABSUT

Hipotesis III

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	EQUITY, PRODUCT, INVEST, SOLVENCY, CURRENT, ROI, INDEBT, LEVERAGE, PROFIT ^a		Enter

a. All requested variables entered.

b. Dependent Variable: LABA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,506 ^a	,256	-,078	2,09165	1,854

a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, SOLVENCY, CURRENT, ROI, INDEBT, LEVERAGE, PROFIT

b. Dependent Variable: LABA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30,143	9	3,349	,766	,649 ^a
	Residual	87,500	20	4,375		
	Total	117,643	29			

a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, SOLVENCY, CURRENT, ROI, INDEBT, LEVERAGE, PROFIT

b. Dependent Variable: LABA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,357	4,046		-,335	,741		
	CURRENT	3,974E-02	,284	,041	,140	,890	,425	2,351
	SOLVENCY	4,006E-02	,682	,023	,059	,954	,233	4,295
	PROFIT	5,493	7,213	,359	,762	,455	,167	5,975
	PRODUCT	-,319	3,556	-,028	-,090	,929	,396	2,528
	INDEBT	1,393	,725	,634	1,922	,069	,341	2,929
	INVEST	,363	2,265	,042	,160	,874	,532	1,881
	LEVERAGE	,144	3,155	,017	,046	,964	,267	3,740
	ROI	,425	5,992	,032	,071	,944	,187	5,355
	EQUITY	-,779	,677	-,293	-1,151	,263	,572	1,749

a. Dependent Variable: LABA

Coefficient Correlations^a

Model		EQUITY	PRODUCT	INVEST	SOLVENCY	CURRENT	ROI	INDEBT	LEVERAGE	PROFIT	
1	Correlations	EQUITY	1,000	,312	,179	-,226	,194	,157	-,311	-,320	-,062
		PRODUCT	,312	1,000	,381	-,020	-,004	,286	-,203	,007	,228
		INVEST	,179	,381	1,000	-,346	-,256	,158	-,247	-,399	,173
		SOLVENCY	-,226	-,020	-,346	1,000	-,245	-,026	,479	,539	-,012
		CURRENT	,194	-,004	-,256	-,245	1,000	,143	,085	,125	-,239
		ROI	,157	,286	,158	-,026	,143	1,000	-,054	,015	-,716
		INDEBT	-,311	-,203	-,247	,479	,085	-,054	1,000	,022	,019
		LEVERAGE	-,320	,007	-,399	,539	,125	,015	,022	1,000	,074
		PROFIT	-,062	,228	,173	-,012	-,239	-,716	,019	,074	1,000
	Covariances	EQUITY	,458	,752	,275	-,104	3,719E-02	,636	-,152	-,683	-,301
		PRODUCT	,752	12,648	3,068	-4,771E-02	-4,112E-03	6,093	-,523	8,060E-02	5,859
		INVEST	,275	3,068	5,130	-,534	-,165	2,146	-,405	-2,851	2,834
		SOLVENCY	-,104	-4,771E-02	-,534	,465	-4,739E-02	-,105	,237	1,158	-5,95E-02
		CURRENT	3,719E-02	-4,112E-03	-,165	-4,739E-02	8,054E-02	,244	1,744E-02	,112	-,490
		ROI	,636	6,093	2,146	-,105	,244	35,904	-,236	,282	-30,936
		INDEBT	-,152	-,523	-,405	,237	1,744E-02	-,236	,526	5,116E-02	,101
		LEVERAGE	-,683	8,060E-02	-2,851	1,158	,112	,282	5,116E-02	9,954	1,680
		PROFIT	-,301	5,859	2,834	-5,947E-02	-,490	-30,936	,101	1,680	52,029

a. Dependent Variable: LABA

Collinearity Diagnosti^cs

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions										
				(Constant)	CURRENT	SOLVENCY	PROFIT	PRODUCT	INDEBT	INVEST	LEVERAGE	ROI	EQUITY	
1	1	6,156	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,312	1,632	,00	,01	,00	,03	,00	,00	,00	,00	,00	,02	,01
	3	,757	2,852	,00	,05	,02	,02	,00	,01	,00	,00	,00	,04	,10
	4	,300	4,526	,00	,01	,03	,00	,00	,05	,00	,01	,03	,03	,59
	5	,151	6,387	,00	,54	,16	,07	,01	,04	,01	,00	,06	,01	,01
	6	,118	7,217	,00	,08	,00	,01	,02	,08	,43	,03	,04	,02	,02
	7	8,818E-02	8,355	,00	,25	,02	,82	,00	,00	,02	,00	,69	,05	,05
	8	8,322E-02	8,600	,00	,04	,12	,00	,01	,61	,06	,18	,00	,00	,00
	9	2,772E-02	14,902	,02	,01	,57	,00	,13	,20	,38	,68	,01	,17	,17
	10	6,200E-03	31,511	,98	,01	,08	,04	,82	,00	,10	,10	,11	,05	,05

a. Dependent Variable: LABA

Residuals Statistics^a

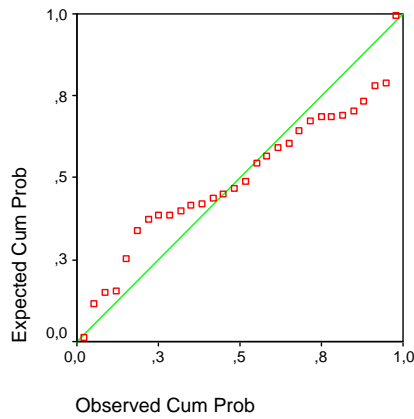
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-2,9336	2,1824	,1237	1,01951	30
Residual	-4,6471	5,6592	,0000	1,73702	30
Std. Predicted Value	-2,999	2,019	,000	1,000	30
Std. Residual	-2,222	2,706	,000	,830	30

a. Dependent Variable: LABA

Charts

Normal P-P Plot of Regression ϵ

Dependent Variable: LABA



Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	EQUITY, PRODUCT, INVEST, SOLVENCY, CURRENT, ROI, INDEBT, LEVERAG ^a , PROFIT		Enter

a. All requested variables entered.

b. Dependent Variable: ABSUT

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,647 ^a	,418	,157	1,14865

a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, SOLVENCY, CURRENT, ROI, INDEBT, LEVERAGE, PROFIT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18,977	9	2,109	1,598	,183 ^a
	Residual	26,388	20	1,319		
	Total	45,364	29			

a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, SOLVENCY, CURRENT, ROI, INDEBT, LEVERAGE, PROFIT

b. Dependent Variable: ABSUT

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,256	2,222		,565	,578
	CURRENT	-9,50E-02	,156	-,159	-,609	,549
	SOLVENCY	2,221E-02	,374	,021	,059	,953
	PROFIT	-1,202	3,961	-,127	-,303	,765
	PRODUCT	1,314	1,953	,182	,673	,509
	INDEBT	,723	,398	,530	1,816	,084
	INVEST	-,191	1,244	-,036	-,154	,879
	LEVERAGE	-3,174	1,733	-,604	-1,832	,082
	ROI	-1,249	3,291	-,150	-,380	,708
	EQUITY	-,121	,372	-,074	-,326	,747

a. Dependent Variable: ABSUT

Hipotesis IV

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	EQUITY, PRODUCT, INVEST, INDEBT, LEVERAGE, CURRENT, SOLVENCY, ROI, ^a PROFIT		Enter

- a. All requested variables entered.
- b. Dependent Variable: LABA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,500 ^a	,250	-,088	1,73785	1,983

- a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, INDEBT, LEVERAGE, CURRENT, SOLVENCY, ROI, PROFIT
- b. Dependent Variable: LABA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20,082	9	2,231	,739	,670 ^a
	Residual	60,403	20	3,020		
	Total	80,485	29			

- a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, INDEBT, LEVERAGE, CURRENT, SOLVENCY, ROI, PROFIT
- b. Dependent Variable: LABA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-4,69E-02	4,287		-,011	,991		
	CURRENT	,397	,441	,344	,900	,379	,257	3,886
	SOLVENCY	,585	,521	,445	1,124	,274	,239	4,179
	PROFIT	-7,833	6,498	-,536	-1,205	,242	,190	5,264
	PRODUCT	-,425	3,859	-,037	-,110	,913	,339	2,953
	INDEBT	-,241	,444	-,164	-,543	,593	,413	2,423
	INVEST	-3,756	2,102	-,571	-1,787	,089	,368	2,718
	LEVERAGE	2,699	2,450	,385	1,102	,284	,307	3,260
	ROI	1,066	5,910	,079	,180	,859	,197	5,087
	EQUITY	-,130	,918	-,038	-,142	,889	,527	1,896

a. Dependent Variable: LABA

Coefficient Correlations^a

Model		EQUITY	PRODUCT	INVEST	INDEBT	LEVERAGE	CURRENT	SOLVENCY	ROI	PROFIT	
1	Correlations	EQUITY	,312	-,080	,030	-,252	,286	-,073	-,052	,235	
		PRODUCT	1,000	,249	,281	-,185	,018	,023	,512	,259	
		INVEST	-,080	1,000	,204	-,429	-,425	-,192	,319	,362	
		INDEBT	,030	,281	,204	1,000	-,016	,223	,194	,346	
		LEVERAGE	-,252	-,185	-,429	-,137	1,000	,112	,504	-,128	
		CURRENT	,286	,018	-,425	-,016	,112	1,000	-,441	-,007	
		SOLVENCY	-,073	,023	-,192	,223	,504	-,441	1,000	-,084	
		ROI	-,052	,512	,319	,194	-,096	-,007	-,084	1,000	
		PROFIT	,235	,259	,362	,346	-,128	-,274	,086	-,393	
	Covariances	EQUITY	,843	1,104	-,154	1,205E-02	-,567	,116	-3,479E-02	-,280	1,404
		PRODUCT	1,104	14,895	2,021	,482	-1,750	3,013E-02	4,538E-02	11,674	6,492
		INVEST	-,154	2,021	4,416	,191	-2,209	-,394	-,210	3,956	4,948
		INDEBT	1,205E-02	,482	,191	,197	-,149	-3,081E-03	5,145E-02	,508	,998
		LEVERAGE	-,567	-1,750	-2,209	-,149	6,001	,121	,643	-1,384	-2,042
		CURRENT	,116	3,013E-02	-,394	-3,08E-03	,121	,194	-,101	-1,84E-02	-,784
		SOLVENCY	-3,48E-02	4,538E-02	-,210	5,145E-02	,643	-,101	,271	-,258	,290
		ROI	-,280	11,674	3,956	,508	-1,384	-1,844E-02	-,258	34,924	-15,079
		PROFIT	1,404	6,492	4,948	,998	-2,042	-,784	,290	-15,079	42,228

a. Dependent Variable: LABA

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions										
				(Constant)	CURRENT	SOLVENCY	PROFIT	PRODUCT	INDEBT	INVEST	LEVERAGE	ROI	EQUITY	
1	1	6,817	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	1,927	1,881	,00	,00	,00	,02	,00	,02	,00	,00	,00	,01	,01
	3	,595	3,384	,00	,02	,04	,03	,00	,01	,01	,00	,00	,04	,03
	4	,245	5,275	,00	,00	,01	,02	,00	,23	,00	,00	,00	,00	,44
	5	,159	6,541	,00	,00	,10	,06	,00	,38	,03	,08	,05	,04	,04
	6	9,082E-02	8,664	,00	,02	,00	,56	,00	,06	,01	,02	,54	,26	,26
	7	8,204E-02	9,115	,01	,26	,18	,00	,03	,06	,14	,00	,04	,00	,00
	8	4,791E-02	11,928	,00	,64	,26	,18	,02	,07	,37	,01	,00	,10	,10
	9	3,252E-02	14,479	,01	,05	,38	,02	,03	,00	,34	,88	,02	,01	,01
	10	3,682E-03	43,025	,98	,00	,02	,10	,91	,17	,09	,00	,29	,11	,11

a. Dependent Variable: LABA

Residuals Statistics^a

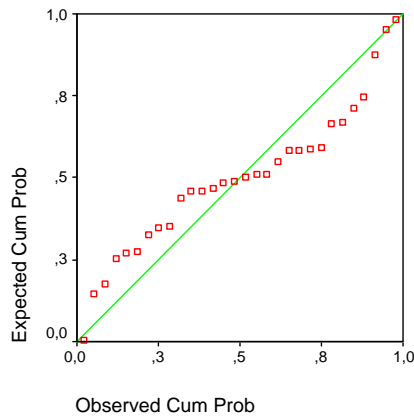
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1,3211	1,5639	-,2106	,83216	30
Residual	-4,3568	3,7318	,0000	1,44321	30
Std. Predicted Value	-1,334	2,132	,000	1,000	30
Std. Residual	-2,507	2,147	,000	,830	30

a. Dependent Variable: LABA

Charts

Normal P-P Plot of Regression ϵ

Dependent Variable: LABA



Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	EQUITY, PRODUCT, INVEST, INDEBT, LEVERAG E, CURREN T, SOLVENC Y, ROI, ^a PROFIT		, Enter

a. All requested variables entered.

b. Dependent Variable: ABSUT

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,524 ^a	,275	-,051	1,10946

a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, INDEBT, LEVERAGE, CURRENT, SOLVENCY, ROI, PROFIT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,335	9	1,037	,843	,587 ^a
	Residual	24,618	20	1,231		
	Total	33,953	29			

a. Predictors: (Constant), EQUITY, PRODUCT, INVEST, INDEBT, LEVERAGE, CURRENT, SOLVENCY, ROI, PROFIT

b. Dependent Variable: ABSUT

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,774	2,737		1,013	,323
	CURRENT	-,221	,281	-,295	-,787	,441
	SOLVENCY	3,006E-02	,332	,035	,090	,929
	PROFIT	-1,921	4,149	-,202	-,463	,648
	PRODUCT	-2,32E-03	2,464	,000	-,001	,999
	INDEBT	-,473	,283	-,495	-1,670	,110
	INVEST	8,327E-02	1,342	,019	,062	,951
	LEVERAGE	-,615	1,564	-,135	-,393	,698
	ROI	-3,452	3,773	-,393	-,915	,371
	EQUITY	-,196	,586	-,088	-,334	,742

a. Dependent Variable: ABSUT

Hipotesis V

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	EQUITY, PRODUCT, INDEBT, INVEST, SOLVENCY, ROI, CURRENT, LEVERAGE, PROFIT ^a		Enter

a. All requested variables entered.

b. Dependent Variable: LABA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,393 ^a	,154	-,227	2,36290	1,992

a. Predictors: (Constant), EQUITY, PRODUCT, INDEBT, INVEST, SOLVENCY, ROI, CURRENT, LEVERAGE, PROFIT

b. Dependent Variable: LABA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20,337	9	2,260	,405	,918 ^a
	Residual	111,666	20	5,583		
	Total	132,002	29			

a. Predictors: (Constant), EQUITY, PRODUCT, INDEBT, INVEST, SOLVENCY, ROI, CURRENT, LEVERAGE, PROFIT

b. Dependent Variable: LABA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,155	3,134		,049	,961		
	CURRENT	,394	,680	,237	,580	,568	,253	3,959
	SOLVENCY	-,107	,752	-,058	-,142	,889	,249	4,018
	PROFIT	-4,651	7,543	-,343	-,617	,544	,137	7,308
	PRODUCT	,614	2,566	,060	,239	,813	,667	1,500
	INDEBT	,337	,733	,227	,459	,651	,173	5,776
	INVEST	,670	2,312	,087	,290	,775	,472	2,117
	LEVERAGE	-4,110	3,642	-,613	-1,128	,273	,143	6,987
	ROI	3,331	7,606	,210	,438	,666	,184	5,429
	EQUITY	1,143	1,088	,291	1,050	,306	,552	1,811

a. Dependent Variable: LABA

Coefficient Correlations^a

Model		EQUITY	PRODUCT	INDEBT	INVEST	SOLVENCY	ROI	CURRENT	LEVERAGE	PROFIT	
1	Correlations	EQUITY	1,000	,250	,336	,468	-,272	,185	,368	-,465	-,134
		PRODUCT	,250	1,000	,348	,022	-,198	,296	,290	-,275	-,029
		INDEBT	,336	,348	1,000	,110	-,293	,018	,378	-,723	,211
		INVEST	,468	,022	,110	1,000	-,232	,302	,018	-,464	-,373
		SOLVENCY	-,272	-,198	-,293	-,232	1,000	-,173	-,675	,490	,044
		ROI	,185	,296	,018	,302	-,173	1,000	,251	-,077	-,767
		CURRENT	,368	,290	,378	,018	-,675	,251	1,000	-,353	-,210
		LEVERAGE	-,465	-,275	-,723	-,464	,490	-,077	-,353	1,000	,115
		PROFIT	-,134	-,029	,211	-,373	,044	-,767	-,210	,115	1,000
	Covariances	EQUITY	1,185	,698	,268	1,177	-,223	1,532	,272	-,1,842	-,1,101
		PRODUCT	,698	6,584	,654	,128	-,382	5,779	,506	-,2,571	-,567
		INDEBT	,268	,654	,537	,186	-,162	9,953E-02	,188	-,1,929	1,167
		INVEST	1,177	,128	,186	5,347	-,403	5,312	2,771E-02	-,3,905	-,6,503
		SOLVENCY	-,223	-,382	-,162	-,403	,565	-,991	-,345	1,341	,251
		ROI	1,532	5,779	9,953E-02	5,312	-,991	57,852	1,297	-,2,123	-,44,015
		CURRENT	,272	,506	,188	2,771E-02	-,345	1,297	,462	-,873	-,1,077
		LEVERAGE	-,1,842	-,2,571	-,1,929	-,3,905	1,341	-,2,123	-,873	13,266	3,158
		PROFIT	-,1,101	-,567	1,167	-,6,503	,251	-,44,015	-,1,077	3,158	56,900

a. Dependent Variable: LABA

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions									
				(Constant)	CURRENT	SOLVENCY	PROFIT	PRODUCT	INDEBT	INVEST	LEVERAGE	ROI	EQUITY
1	1	6,461	1,000	,00	,00	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,260	1,691	,00	,00	,00	,02	,00	,01	,00	,00	,00	,00
	3	,538	3,465	,00	,01	,01	,00	,00	,00	,02	,00	,03	,31
	4	,317	4,511	,00	,02	,07	,02	,00	,05	,00	,01	,11	,11
	5	,152	6,518	,00	,00	,19	,09	,02	,13	,09	,00	,09	,01
	6	,110	7,675	,02	,02	,00	,15	,15	,05	,06	,00	,11	,14
	7	6,970E-02	9,628	,00	,57	,33	,01	,01	,01	,15	,02	,02	,00
	8	5,597E-02	10,744	,00	,00	,00	,67	,07	,16	,44	,00	,41	,05
	9	2,337E-02	16,627	,13	,08	,30	,00	,02	,32	,15	,80	,01	,08
	10	1,250E-02	22,735	,84	,30	,10	,03	,73	,27	,09	,16	,21	,30

a. Dependent Variable: LABA

Residuals Statistics^a

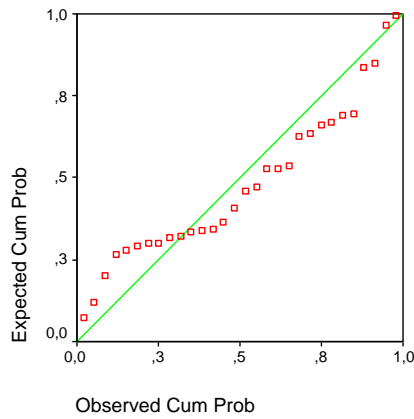
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1,9711	1,8141	,3908	,83742	30
Residual	-3,4029	6,1491	,0000	1,96228	30
Std. Predicted Value	-2,821	1,700	,000	1,000	30
Std. Residual	-1,440	2,602	,000	,830	30

a. Dependent Variable: LABA

Charts

Normal P-P Plot of Regression ϵ

Dependent Variable: LABA



Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	EQUITY, PRODUCT, INDEBT, INVEST, SOLVENCY, ROI, CURRENT, LEVERAGE, PROFIT ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABSUT

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,490 ^a	,240	-,102	1,36616

a. Predictors: (Constant), EQUITY, PRODUCT, INDEBT, INVEST, SOLVENCY, ROI, CURRENT, LEVERAGE, PROFIT

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11,767	9	1,307	,701	,701 ^a
	Residual	37,328	20	1,866		
	Total	49,095	29			

a. Predictors: (Constant), EQUITY, PRODUCT, INDEBT, INVEST, SOLVENCY, ROI, CURRENT, LEVERAGE, PROFIT

b. Dependent Variable: ABSUT

Coefficients^c

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,284	1,812		2,364	,028
	CURRENT	-,480	,393	-,474	-1,221	,236
	SOLVENCY	,144	,435	,129	,331	,744
	PROFIT	3,124	4,361	,378	,716	,482
	PRODUCT	-2,308	1,484	-,371	-1,556	,135
	INDEBT	-,453	,424	-,501	-1,069	,298
	INVEST	,277	1,337	,059	,207	,838
	LEVERAGE	1,820	2,106	,445	,864	,398
	ROI	-6,147	4,398	-,635	-1,398	,177
	EQUITY	-,879	,629	-,366	-1,397	,178

a. Dependent Variable: ABSUT