DAFTAR ISI

1. Statistik Deskriptif

```
. summarize AUD POLCON DA_w ROA_w GROWTH_w SIZE_w LEV_w
```

Variable	Obs	Mean	Std. Dev.	Min	Max
AUD	895	.3329609	.4715362	0	1
POLCON	895	.1139665	.3179482	0	1
DA_w	895	.003169	.1130521	-.4359736	.4160249
ROA_w	895	.0341797	.0776206	-.1993331	.370486
GROWTH_w	895	.3245778	1.682233	-.721519	20.62955
SIZE_w	895	20.07051	3.567378	11.13376	25.2932
LEV_w	895	.4609486	.2106821	.026742	.9346401

2. Uji univariat

```
. robvar DA_w , by(AUD)
```

AUD	Summary of DA Mean	Std. Dev.	Freq.
0	.00974739	.12208846	597
1	-.01000992	.09109671	298
Total	.00316898	.11305209	895

```
W0  =  11.782294   df(1, 893)     Pr > F = 0.00062544

W50 =  11.790321   df(1, 893)     Pr > F = 0.00062278

W10 =  11.537779   df(1, 893)     Pr > F = 0.00071207
```

```
. ttest DA_w , by(AUD) unequal

Two-sample t test with unequal variances
```

Group	Obs	Mean	Std. Err.	Std. Dev.	[95% Conf.	Interval]
0	597	.0097474	.0049967	.1220885	-.000066	.0195608
1	298	-.0100099	.0052771	.0910967	-.0203951	.0003753
combined	895	.003169	.0037789	.1130521	-.0042476	.0105856
diff		.0197573	.0072674		.0054908	.0340238

```
    diff = mean(0) - mean(1)                                      t =   2.7186
Ho: diff = 0                     Satterthwaite's degrees of freedom =  762.764

    Ha: diff < 0                 Ha: diff != 0                 Ha: diff > 0
 Pr(T < t) = 0.9966         Pr(|T| > |t|) = 0.0067          Pr(T > t) = 0.0034
```

```
.  robvar ROA_w, by(AUD)
```

AUD	Summary of ROA Mean	Std. Dev.	Freq.
0	.02412771	.06886972	597
1	.05431744	.08948593	298
Total	.03417971	.07762064	895

```
W0  =  14.735061   df(1, 893)     Pr > F = 0.00013245

W50 =  10.972808   df(1, 893)     Pr > F = 0.00096172

W10 =  11.918247   df(1, 893)     Pr > F = 0.00058197
```

```
. ttest ROA_w, by(AUD) unequal

Two-sample t test with unequal variances
```

Group	Obs	Mean	Std. Err.	Std. Dev.	[95% Conf.	Interval]
0	597	.0241277	.0028187	.0688697	.018592	.0296634
1	298	.0543174	.0051838	.0894859	.0441158	.064519
combined	895	.0341797	.0025946	.0776206	.0290875	.0392719
diff		-.0301897	.0059005		-.041784	-.0185955

```
    diff = mean(0) - mean(1)                                      t =  -5.1164
Ho: diff = 0                     Satterthwaite's degrees of freedom =  477.771

    Ha: diff < 0                 Ha: diff != 0                 Ha: diff > 0
 Pr(T < t) = 0.0000         Pr(|T| > |t|) = 0.0000          Pr(T > t) = 1.0000
```

```
. robvar GROWTH_w , by(AUD)
```

AUD	Summary of GROWTH Mean	Std. Dev.	Freq.
0	.39789592	2.0371758	597
1	.17769543	.39716881	298
Total	.32457777	1.6822334	895

```
W0  = 15.3221191   df(1, 893)     Pr > F = 0.00009754

W50 =  7.4446948   df(1, 893)     Pr > F = 0.00648736

W10 =  7.3651543   df(1, 893)     Pr > F = 0.00677812
```

```
. ttest GROWTH_w , by(AUD) unequal

Two-sample t test with unequal variances
```

Group	Obs	Mean	Std. Err.	Std. Dev.	[95% Conf.	Interval]
0	597	.3978959	.0833761	2.037176	.2341493	.5616425
1	298	.1776954	.0230074	.3971688	.1324173	.2229736
combined	895	.3245778	.0562309	1.682233	.2142179	.4349376
diff		.2202005	.0864922		.0503776	.3900234

```
    diff = mean(0) - mean(1)                                      t =   2.5459
Ho: diff = 0                     Satterthwaite's degrees of freedom =  682.284

    Ha: diff < 0                 Ha: diff != 0                 Ha: diff > 0
 Pr(T < t) = 0.9944         Pr(|T| > |t|) = 0.0111          Pr(T > t) = 0.0056
```

```
. robvar SIZE_w , by(AUD)
```

AUD	Summary of SIZE Mean	Std. Dev.	Freq.
0	20.209611	2.9159034	597
1	19.791833	4.5965246	298
Total	20.070507	3.5673776	895

```
W0  = 183.207846   df(1, 893)     Pr > F = 0.00000000

W50 =  67.321534   df(1, 893)     Pr > F = 0.00000000

W10 = 148.491279   df(1, 893)     Pr > F = 0.00000000
```

```
. ttest SIZE_w , by(AUD) unequal

Two-sample t test with unequal variances
```

Group	Obs	Mean	Std. Err.	Std. Dev.	[95% Conf.	Interval]
0	597	20.20961	.11934	2.915903	19.97523	20.44399
1	298	19.79183	.2662695	4.596525	19.26782	20.31585
combined	895	20.07051	.1192443	3.567378	19.83648	20.30454
diff		.4177783	.2917901		-.1557732	.9913298

```
    diff = mean(0) - mean(1)                                      t =   1.4318
Ho: diff = 0                     Satterthwaite's degrees of freedom =  419.862

    Ha: diff < 0                 Ha: diff != 0                 Ha: diff > 0
 Pr(T < t) = 0.9235         Pr(|T| > |t|) = 0.1530          Pr(T > t) = 0.0765
```

```
. robvar LEV_w , by(AUD)
```

AUD	Summary of LEV Mean	Std. Dev.	Freq.
0	.45612685	.21572767	597
1	.47060827	.20019654	298
Total	.4609486	.21068215	895

```
W0  =  2.3186325   df(1, 893)     Pr > F = 0.12818638

W50 =  2.1331281   df(1, 893)     Pr > F = 0.14449805

W10 =  2.3319249   df(1, 893)     Pr > F = 0.12709916
```

```
. ttest LEV_w, by(AUD)

Two-sample t test with equal variances
```

Group	Obs	Mean	Std. Err.	Std. Dev.	[95% Conf.	Interval]
0	597	.4561268	.0088291	.2157277	.4387868	.4734669
1	298	.4706083	.0115971	.2001965	.4477854	.4934311
combined	895	.4609486	.0070423	.2106821	.4471272	.47477
diff		-.0144814	.0149437		-.0438103	.0148475

```
    diff = mean(0) - mean(1)                                      t =  -0.9691
Ho: diff = 0                                     degrees of freedom =      893

    Ha: diff < 0                 Ha: diff != 0                 Ha: diff > 0
 Pr(T < t) = 0.1664         Pr(|T| > |t|) = 0.3328          Pr(T > t) = 0.8336

. robvar POLCON , by(AUD)
```

AUD	Summary of POLCON Mean	Std. Dev.	Freq.
0	.07537688	.26421989	597
1	.19127517	.39396677	298
Total	.11396648	.31794822	895

```
W0  =  107.79603   df(1, 893)     Pr > F = 0.00000000

W50 =   27.18610   df(1, 893)     Pr > F = 0.00000023

W10 =  164.23373   df(1, 893)     Pr > F = 0.00000000


. ttest POLCON , by(AUD) unequal

Two-sample t test with unequal variances
```

Group	Obs	Mean	Std. Err.	Std. Dev.	[95% Conf.	Interval]
0	597	.0753769	.0108138	.2642199	.0541391	.0966147
1	298	.1912752	.0228219	.3939668	.1463621	.2361883
combined	895	.1139665	.0106278	.3179482	.0931081	.1348249
diff		-.1158983	.0252542		-.165534	-.0662626

```
    diff = mean(0) - mean(1)                                      t =  -4.5893
Ho: diff = 0                     Satterthwaite's degrees of freedom =  434.423

    Ha: diff < 0                 Ha: diff != 0                 Ha: diff > 0
 Pr(T < t) = 0.0000         Pr(|T| > |t|) = 0.0000          Pr(T > t) = 1.0000
```

3. Uji pearson correlation

```
. pwcorr AUD POLCON DA_w ROA_w GROWTH_w SIZE_w LEV_w , sig star (0.05)
```

	AUD	POLCON	DA_w	ROA_w	GROWTH_w	SIZE_w	LEV_w
AUD	1.0000						
POLCON	0.1719*	1.0000					
	0.0000						
DA_w	-0.0824*	0.0125	1.0000				
	0.0137	0.7078					
ROA_w	0.1834*	0.1245*	0.2856*	1.0000			
	0.0000	0.0002	0.0000				
GROWTH_w	-0.0617	-0.0229	0.0270	-0.0081	1.0000		
	0.0649	0.4937	0.4202	0.8097			
SIZE_w	-0.0552	0.0336	0.0053	0.0672*	-0.0163	1.0000	
	0.0987	0.3159	0.8743	0.0443	0.6269		
LEV_w	0.0324	0.0014	-0.1533*	-0.2569*	-0.0232	-0.0395	1.0000
	0.3328	0.9667	0.0000	0.0000	0.4889	0.2379	

4. Uji regresi logistik

```
. logit AUD POLCON ROA_w GROWTH_w SIZE_w LEV_w

Iteration 0:   log likelihood = -569.44885
Iteration 1:   log likelihood = -537.91796
Iteration 2:   log likelihood = -536.88752
Iteration 3:   log likelihood = -536.82155
Iteration 4:   log likelihood = -536.82117
Iteration 5:   log likelihood = -536.82117

Logistic regression                             Number of obs     =        895
                                                LR chi2(5)        =      65.26
                                                Prob > chi2       =     0.0000
Log likelihood = -536.82117                     Pseudo R2         =     0.0573
```

AUD	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
POLCON	.9663825	.220748	4.38	0.000	.5337245	1.399041
ROA_w	5.672499	1.061934	5.34	0.000	3.591147	7.753852
GROWTH_w	-.2040971	.1198024	-1.70	0.088	-.4389055	.0307114
SIZE_w	-.0444638	.0202473	-2.20	0.028	-.0841477	-.0047798
LEV_w	.8983229	.3720846	2.41	0.016	.1690505	1.627595
_cons	-.5099043	.4545605	-1.12	0.262	-1.400827	.3810179

```
. logit AUD POLCON DA_w ROA_w GROWTH_w SIZE_w LEV_w

Iteration 0:   log likelihood = -569.44885
Iteration 1:   log likelihood = -529.99695
Iteration 2:   log likelihood = -528.85176
Iteration 3:   log likelihood = -528.75306
Iteration 4:   log likelihood = -528.75267
Iteration 5:   log likelihood = -528.75267

Logistic regression                             Number of obs     =        895
                                                LR chi2(6)        =      81.39
                                                Prob > chi2       =     0.0000
Log likelihood = -528.75267                     Pseudo R2         =     0.0715
```

AUD	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
POLCON	.9721536	.2219945	4.38	0.000	.5370525	1.407255
DA_w	-2.807143	.7154356	-3.92	0.000	-4.209371	-1.404915
ROA_w	6.819195	1.121351	6.08	0.000	4.621387	9.017004
GROWTH_w	-.2048552	.1250206	-1.64	0.101	-.449891	.0401806
SIZE_w	-.0467618	.0203708	-2.30	0.022	-.0866879	-.0068357
LEV_w	.7952474	.3772189	2.11	0.035	.055912	1.534583
_cons	-.4596395	.4570313	-1.01	0.315	-1.355404	.4361253

```
. logit AUD POLCON DA_w POLCON_DA_w ROA_w GROWTH_w SIZE_w LEV_w

Iteration 0:   log likelihood = -569.44885
Iteration 1:   log likelihood = -528.24325
Iteration 2:   log likelihood = -527.11384
Iteration 3:   log likelihood = -527.01282
Iteration 4:   log likelihood = -527.01246
Iteration 5:   log likelihood = -527.01246

Logistic regression                             Number of obs     =        895
                                                LR chi2(7)        =      84.87
                                                Prob > chi2       =     0.0000
Log likelihood = -527.01246                     Pseudo R2         =     0.0745
```

AUD	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
POLCON	1.012915	.227479	4.45	0.000	.5670646	1.458766
DA_w	-2.492586	.7303878	-3.41	0.001	-3.92412	-1.061052
POLCON_DA_w	-5.238474	2.881219	-1.82	0.069	-10.88556	.4086106
ROA_w	6.993191	1.127631	6.20	0.000	4.783075	9.203307
GROWTH_w	-.2061977	.124481	-1.66	0.098	-.4501761	.0377806
SIZE_w	-.0484999	.020437	-2.37	0.018	-.0885558	-.0084441
LEV_w	.853216	.3793992	2.25	0.025	.1096072	1.596825
_cons	-.4569616	.4582082	-1.00	0.319	-1.355033	.4411101