LAMPIRAN 1

REKAPITULASI PERHITUNGAN DATA

Perhitungan Likuiditas (X1)

No	Nama Perusahaan	Tahun	Kas & Bank (Rp)	Kewajiban Lancar (Rp)	Rasio Kas (%)
1	PT. Sariguna Primatirta Tbk	2015	1.666.853.310	128.592.711.184	1,30
		2016	963.523.972	147.482.570.717	0,65
		2017	3.059.185.742	116.843.320.205	2,62
2	PT. Indofood CBP Sukses Makmur Tbk	2015	7.657.510.000.000	6.002.344.000.000	127,58
		2016	8.371.980.000.000	6.469.785.000.000	129,40
		2017	8.796.690.000.000	6.827.588.000.000	128,84
3	PT. Indofood Sukses Makmur Tbk	2015	13.076.076.000.000	25.107.538.000.000	52,08
		2016	13.362.236.000.000	19.219.441.000.000	69,52
		2017	13.689.998.000.000	21.637.763.000.000	63,27
4	Pt. Multi Bintang Indonesia Tbk	2015	344.615.000.000	1.215.227.000.000	28,36
		2016	403.231.000.000	1.326.261.000.000	30,40
		2017	223.054.000.000	1.304.114.000.000	17,10
5	PT. Mayora Indah Tbk	2015	1.682.075.365.772	3.151.495.162.694	53,37
		2016	1.543.129.244.709	3.884.051.319.005	39,73
		2017	2.201.859.470.155	4.473.628.322.956	49,22
6	PT. Nippon Indosari Corporindo Tbk	2015	515.237.282.682	395.920.006.814	130,14
		2016	610.989.176.180	320.501.824.382	190,64
		2017	1.895.069.568.040	1.027.176.531.240	184,49
7	PT. Sekar Bumi Tbk	2015	107.598.435.920	298.417.379.502	36,06
		2016	94.527.899.602	468.979.800.633	20,16
		2017	278.614.714.467	511.596.750.506	54,46

8	PT. Sekar Laut Tbk	2015	7.680.719.075	159.132.842.277	4,83
		2016	12.779.053.888	169.302.583.936	7,55
		2017	13.137.707.479	211.493.160.519	6,21
9	PT. Ultrajaya Milk Industry Tbk	2015	849.122.582.559	561.628.179.393	151,19
		2016	1.521.371.695.873	593.525.591.694	256,33
		2017	2.120.400.000.000	820.625.000.000	258,39
10	PT. Gudang Garam Tbk	2015	2.725.891.000.000	24.045.086.000.000	11,34
		2016	1.595.120.000.000	21.638.565.000.000	7,37
		2017	2.329.179.000.000	22.611.042.000.000	10,30
11	PT. Handjaya Mandala Sampoerna Tbk	2015	1.718.738.000.000	4.538.674.000.000	37,87
		2016	5.056.183.000.000	6.428.478.000.000	78,65
		2017	7.501.737.000.000	6.482.969.000.000	115,71
12	Pt. Wismilak Inti Makmur Tbk	2015	91.875.822.118	341.705.551.602	26,89
		2016	60.923.942.562	293.711.761.060	20,74
		2017	58.422.055.079	160.790.695.868	36,33
13	PT. Darya Varia Laboratoria Tbk	2015	422.259.085.000	296.298.118.000	142,51
		2016	372.378.578.000	374.427.610.000	99,45
		2017	450.881.672.000	441.622.865.000	102,10
14	PT. Kimia Farma (Persero) Tbk	2015	460.994.073.484	1.092.623.765.562	42,19
		2016	647.683.951.012	1.696.208.867.581	38,18
		2017	989.637.043.381	2.369.507.448.768	41,77
15	PT. Kalbe Farma Tbk	2015	2.718.619.232.764	2.365.880.490.863	114,91
		2016	2.895.582.003.331	2.317.161.787.100	124,96
		2017	2.784.705.831.122	2.227.336.011.715	125,02

16	PT. Merck Indonesia Tbk	2015	140.831.570.000	132.435.895.000	106,34
		2016	114.436.004.000	120.622.129.000	94,87
		2017	59.465.257.000	184.971.088.000	32,15
17	PT. Industri Jamu & Farmasi Sido Muncul Tbk	2015	836.975.000.000	184.060.000.000	454,73
		2016	997.135.000.000	215.686.000.000	462,31
		2017	902.852.000.000	208.507.000.000	433,01
18	PT. Akasha Wira Internasional Tbk	2015	24.068.000.000	199.364.000.000	12,07
		2016	35.316.000.000	195.466.000.000	18,07
		2017	25.507.000.000	244.888.000.000	10,42
19	PT. Mandom Indonesia Tbk	2015	219.669.986.396	222.930.621.643	98,54
		2016	298.563.784.107	223.305.151.868	133,70
		2017	431.573.583.550	259.806.845.843	166,11
20	PT. Unilever Indonesia Tbk	2015	628.159.000.000	10.878.074.000.000	5,77
		2016	373.835.000.000	10.878.074.000.000	3,44
		2017	404.784.000.000	12.532.304.000.000	3,23
21	PT. Chitose Internasional Tbk	2015	63.509.569.740	58.865.969.544	107,89
		2016	61.342.994.796	61.704.877.496	99,41
		2017	73.754.361.818	66.014.779.104	111,72
	Rata – Rata				**89,27**
	Nilai Maksimum				**462,31**
	Nilai Minimum				**0,65**

Perhitungan Leverage (X2)

No	Sektor Perusahaan	Tahun	Total Utang (Rp)	Total Aset (Rp)	DAR (%)
1	PT. Sariguna Primatirta Tbk	2015	205.124.535.652	353.324.511.606	58,06
		2016	265.127.107.591	463.288.593.970	57,23
		2017	362.948.247.159	660.917.775.322	54,92
2	PT. Indofood CBP Sukses Makmur Tbk	2015	10.173.713.000.000	26.560.624.000.000	38,30
		2016	10.401.125.000.000	28.901.948.000.000	35,99
		2017	11.295.184.000.000	31.619.514.000.000	35,72
3	PT. Indofood Sukses Makmur Tbk	2015	48.709.933.000.000	91.831.526.000.000	53,04
		2016	38.233.092.000.000	82.174.515.000.000	46,53
		2017	41.182.764.000.000	87.939.488.000.000	46,83
4	Pt. Multi Bintang Indonesia Tbk	2015	1.334.373.000.000	2.100.853.000.000	63,52
		2016	1.454.398.000.000	2.275.038.000.000	63,93
		2017	1.445.173.000.000	2.510.078.000.000	57,57
5	PT. Mayora Indah Tbk	2015	6.148.255.759.034	11.342.715.686.221	54,20
		2016	6.657.165.872.077	12.922.421.859.142	51,52
		2017	7.561.503.434.179	14.915.849.800.251	50,69
6	Pt. Nippon Indosari Corporindo Tbk	2015	1.517.788.685.162	2.706.323.637.034	56,08
		2016	1.476.889.086.692	2.919.640.858.718	50,58
		2017	1.739.467.993.982	1.027.176.531.240	169,34
7	PT. Sekar Bumi Tbk	2015	420.396.809.051	764.484.248.710	54,99
		2016	633.267.725.358	1.001.657.012.004	63,22
		2017	599.790.014.646	1.623.027.475.045	36,96

8	PT. Sekar Laut Tbk PT. Sekar laut Tbk	2015	225.066.080.248	377.110.748.359	59,68
		2016	272.088.644.079	568.239.939.951	47,88
		2017	328.714.435.982	636.284.210.210	51,66
9	PT. Ultrajaya Milk Industry Tbk	2015	742.490.216.326	3.539.995.910.248	20,97
		2016	749.966.146.582	4.239.199.641.365	17,69
		2017	978.185.000.000	5.186.940.000.000	18,86
10	PT. Gudang Garam Tbk	2015	25.497.504.000.000	63.505.413.000.000	40,15
		2016	23.387.406.000.000	62.951.634.000.000	37,15
		2017	24.572.266.000.000	66.759.930.000.000	36,81
11	PT. Handjaya Mandala Sampoerna Tbk	2015	5.994.664.000.000	38.010.724.000.000	15,77
		2016	9.028.078.000.000	42.508.277.000.000	21,24
		2017	9.028.078.000.000	43.141.063.000.000	20,93
12	PT. Wismilak Inti Makmur Tbk	2015	398.991.064.485	1.342.700.045.391	29,72
		2016	362.540.740.471	1.353.634.132.275	26,78
		2017	247.620.731.930	1.225.712.093.041	20,20
13	PT. Darya Varia Laboratoria Tbk	2015	402.760.903.000	1.376.278.237.000	29,26
		2016	451.785.946.000	1.531.365.558.000	29,50
		2017	524.686.078.000	1.640.886.147.000	31,98
14	PT. Kimia Farma (Persero) Tbk	2015	1.378.319.672.511	3.434.879.313.034	40,13
		2016	2.341.155.131.870	4.612.562.541.064	50,76
		2017	3.523.628.217.406	6.096.148.972.533	57,80
15	PT. Kalbe Farma Tbk	2015	2.758.131.396.170	13.696.417.381.439	20,14
		2016	2.762.162.069.572	15.226.009.210.657	18,14
		2017	2.722.207.633.646	16.616.239.416.335	16,38

16	PT. Merck Indonesia Tbk	2015	168.103.536.000	641.646.818.000	26,20
		2016	161.262.425.000	743.934.894.000	21,68
		2017	231.569.103.000	847.006.544.000	27,34
17	PT. Industri Jamu & Farmasi Sido Muncul Tbk	2015	197.797.000.000	2.796.111.000.000	7,07
		2016	229.729.000.000	2.987.614.000.000	7,69
		2017	262.333.000.000	3.158.198.000.000	8,31
18	PT. Akasha Wira Internasional Tbk	2015	325.355.000.000	653.324.000.000	49,80
		2016	383.091.000.000	840.236.000.000	45,59
		2017	417.225.000.000	840.236.000.000	49,66
19	PT. Mandom Indonesia Tbk	2015	367.225.370.670	2.082.096.848.703	17,64
		2016	401.942.530.776	2.185.101.038.101	18,39
		2017	503.480.853.006	2.361.807.189.430	21,32
20	PT. Unilever Indonesia Tbk	2015	10.902.585.000.000	15.729.945.000.000	69,31
		2016	12.041.437.000.000	16.745.695.000.000	71,91
		2017	13.733.025.000.000	18.906.413.000.000	72,64
21	PT. Chitose Internasional Tbk	2015	67.734.182.851	382.807.494.765	17,69
		2016	72.906.787.680	399.336.626.636	18,26
		2017	94.304.081.659	476.577.841.605	19,79
	Rata – Rata				**40,14**
	Nilai Maksimum				**169,34**
	Nilai Minimum				**7,07**

Perhitungan Intensitas Aset Tetap (X3)

No	Sektor Perusahaan	Tahun	Aset Tetap (Rp)	Total Aset (Rp)	Intensitas AT (%)
1	PT. Sariguna Primatirta Tbk	2015	382.467.098.897	353.324.511.606	108,25
		2016	517.498.502.761	463.288.593.970	111,70
		2017	637.675.159.056	660.917.775.322	96,48
2	PT. Indofood CBP Sukses Makmur Tbk	2015	10.401.682.000.000	26.560.624.000.000	39,16
		2016	11.470.899.000.000	28.901.948.000.000	39,69
		2017	13.099.655.000.000	31.619.514.000.000	41,43
3	PT. Indofood Sukses Makmur Tbk	2015	38.788.508.000.000	91.831.526.000.000	42,24
		2016	41.330.102.000.000	82.174.515.000.000	50,30
		2017	47.493.009.000.000	87.939.488.000.000	54,01
4	Pt. Multi Bintang Indonesia Tbk	2015	2.033.772.000.000	2.100.853.000.000	96,81
		2016	2.220.942.000.000	2.275.038.000.000	97,62
		2017	2.338.194.000.000	2.510.078.000.000	93,15
5	PT. Mayora Indah Tbk	2015	6.523.296.351.537	11.342.715.686.221	57,51
		2016	7.118.373.594.143	12.922.421.859.142	55,09
		2017	7.747.367.009.623	14.915.849.800.251	51,94
6	Pt. Nippon Indosari Corporindo Tbk	2015	2.233.767.649.769	2.706.323.637.034	82,54
		2016	2.349.810.379.386	2.919.640.858.718	80,48
		2017	2.615.311.250.451	4.559.573.709.411	57,36
7	PT. Sekar Bumi Tbk	2015	482.991.271.009	764.484.248.710	63,18
		2016	545.367.740.084	1.001.657.012.004	54,45
		2017	628.333.721.034	1.623.027.475.045	38,71

8	PT. Sekar Laut Tbk	2015	241.952.595.830	377.110.748.359	64,16
		2016	414.363.388.926	568.239.939.951	72,92
		2017	443.919.072.988	636.284.210.210	69,77
9	PT. Ultrajaya Milk Industry Tbk	2015	1.064.892.853.151	3.539.995.910.248	30,08
		2016	2.318.012.207.373	4.239.199.641.365	54,68
		2017	2.792.706.000.000	5.186.940.000.000	53,84
10	PT. Gudang Garam Tbk	2015	31.774.012.000.000	63.505.413.000.000	50,03
		2016	34.229.101.000.000	62.951.634.000.000	54,37
		2017	37.009.194.000.000	66.759.930.000.000	55,44
11	PT. Handjaya Mandala Sampoerna Tbk	2015	10.343.955.000.000	38.010.724.000.000	27,21
		2016	11.645.783.000.000	42.508.277.000.000	27,40
		2017	12.146.737.000.000	43.141.063.000.000	28,16
12	Pt. Wismilak Inti Makmur Tbk	2015	584.381.570.534	1.342.700.045.391	43,52
		2016	618.325.384.119	1.353.634.132.275	45,68
		2017	645.194.368.511	1.225.712.093.041	52,64
13	PT. Darya Varia Laboratoria Tbk	2015	492.321.250.000	1.376.278.237.000	35,77
		2016	658.401.500.000	1.531.365.558.000	42,99
		2017	670.200.527.000	1.640.886.147.000	40,84
14	PT. Kimia Farma (Persero) Tbk	2015	1.166.368.899.576	3.434.879.313.034	33,96
		2016	1.547.985.137.514	4.612.562.541.064	33,56
		2017	2.229.025.266.416	6.096.148.972.533	36,56
15	PT. Kalbe Farma Tbk	2015	6.099.371.352.520	13.696.417.381.439	44,53
		2016	7.014.891.309.725	15.226.009.210.657	46,07
		2017	8.158.127.573.929	16.616.239.416.335	49,10

16	PT. Merck Indonesia Tbk	2015	191.393.696.000	641.646.818.000	29,83
		2016	223.070.311.000	743.934.894.000	29,99
		2017	282.875.411.000	847.006.544.000	33,40
17	PT. Industri Jamu & Farmasi Sido Muncul Tbk	2015	1.304.570.000.000	2.796.111.000.000	46,66
		2016	1.447.142.000.000	2.987.614.000.000	48,44
		2017	1.669.379.000.000	3.158.198.000.000	52,86
18	PT. Akasha Wira Internasional Tbk	2015	518.677.000.000	653.324.000.000	79,39
		2016	639.919.000.000	840.236.000.000	76,16
		2017	778.086.000.000	840.236.000.000	92,60
19	PT. Mandom Indonesia Tbk	2015	1.523.178.703.640	2.082.096.848.703	73,16
		2016	1.658.250.554.343	2.185.101.038.101	75,89
		2017	1.785.980.812.356	2.361.807.189.430	75,62
20	PT. Unilever Indonesia Tbk	2015	10.694.019.000.000	15.729.945.000.000	67,99
		2016	12.400.186.000.000	16.745.695.000.000	74,05
		2017	13.879.216.000.000	18.906.413.000.000	73,41
21	PT. Chitose Internasional Tbk	2015	183.902.995.586	382.807.494.765	48,04
		2016	215.416.954.085	399.336.626.636	53,94
		2017	275.401.534.182	476.577.841.605	57,79
	Rata – Rata				**57,06**
	Nilai Maksimum				**111,70**
	Nilai Minimum				**27,21**

Perhitungan Profitabilitas (X4)

No	Sektor Perusahaan	Tahun	Laba Setelah Pajak (Rp)	Total Aset (Rp)	ROA (%)
1	PT. Sariguna Primatirta Tbk	2015	4.895.327.115	353.324.511.606	1,39
		2016	39.262.802.985	463.288.593.970	8,47
		2017	50.173.730.829	660.917.775.322	7,59
2	PT. Indofood CBP Sukses Makmur Tbk	2015	2.923.148.000.000	26.560.624.000.000	11,01
		2016	3.631.301.000.000	28.901.948.000.000	12,56
		2017	3.543.173.000.000	31.619.514.000.000	11,21
3	PT. Indofood Sukses Makmur Tbk	2015	3.231.713.000.000	91.831.526.000.000	3,52
		2016	4.852.481.000.000	82.174.515.000.000	5,91
		2017	5.145.063.000.000	87.939.488.000.000	5,85
4	Pt. Multi Bintang Indonesia Tbk	2015	496.909.000.000	2.100.853.000.000	23,65
		2016	982.129.000.000	2.275.038.000.000	43,17
		2017	1.322.067.000.000	2.510.078.000.000	52,67
5	PT. Mayora Indah Tbk	2015	1.250.233.128.560	11.342.715.686.221	11,02
		2016	1.388.676.127.665	12.922.421.859.142	10,75
		2017	1.630.953.830.893	14.915.849.800.251	10,93
6	Pt. Nippon Indosari Corporindo Tbk	2015	270.538.700.440	2.706.323.637.034	10,00
		2016	279.777.368.831	2.919.640.858.718	9,58
		2017	135.364.021.139	4.559.573.709.411	2,97
7	PT. Sekar Bumi Tbk	2015	40.450.568.620	764.484.248.710	5,29
		2016	22.545.456.050	1.001.657.012.004	2,25
		2017	25.880.464.791	1.623.027.475.045	1,59

8	PT. Sekar Laut Tbk	2015	20.066.791.849	377.110.748.359	5,32
		2016	20.646.121.074	568.239.939.951	3,63
		2017	22.970.715.348	636.284.210.210	3,61
9	PT. Ultrajaya Milk Industry Tbk	2015	523.100.215.029	3.539.995.910.248	14,78
		2016	709.825.635.742	4.239.199.641.365	16,74
		2017	711.681.000.000	5.186.940.000.000	13,72
10	PT. Gudang Garam Tbk	2015	6.451.834.000.000	63.505.413.000.000	10,16
		2016	6.672.682.000.000	62.951.634.000.000	10,60
		2017	7.755.347.000.000	66.759.930.000.000	11,62
11	PT. Handjaya Mandala Sampoerna Tbk	2015	10.363.308.000.000	38.010.724.000.000	27,26
		2016	12.762.229.000.000	42.508.277.000.000	30,02
		2017	12.670.534.000.000	43.141.063.000.000	29,37
12	Pt. Wismilak Inti Makmur Tbk	2015	131.081.111.587	1.342.700.045.391	9,76
		2016	106.290.306.868	1.353.634.132.275	7,85
		2017	40.589.790.851	1.225.712.093.041	3,31
13	PT. Darya Varia Laboratoria Tbk	2015	107.894.430.000	1.376.278.237.000	7,84
		2016	152.083.400.000	1.531.365.558.000	9,93
		2017	162.249.293.000	1.640.886.147.000	9,89
14	PT. Kimia Farma (Persero) Tbk	2015	265.549.762.082	3.434.879.313.034	7,73
		2016	271.597.947.663	4.612.562.541.064	5,89
		2017	331.707.917.461	6.096.148.972.533	5,44
15	PT. Kalbe Farma Tbk	2015	2.057.694.281.873	13.696.417.381.439	15,02
		2016	2.350.884.933.551	15.226.009.210.657	15,44
		2017	2.453.251.410.604	16.616.239.416.335	14,76

16	PT. Merck Indonesia Tbk	2015	142.545.462.000	641.646.818.000	22,22
		2016	153.842.847.000	743.934.894.000	20,68
		2017	144.677.294.000	847.006.544.000	17,08
17	PT. Industri Jamu & Farmasi Sido Muncul Tbk	2015	437.475.000.000	2.796.111.000.000	15,65
		2016	480.525.000.000	2.987.614.000.000	16,08
		2017	533.799.000.000	3.158.198.000.000	16,90
18	PT. Akasha Wira Internasional Tbk	2015	32.839.000.000	653.324.000.000	5,03
		2016	55.951.000.000	840.236.000.000	6,66
		2017	38.242.000.000	840.236.000.000	4,55
19	PT. Mandom Indonesia Tbk PT. Mandom Indonesia	2015	544.474.278.014	2.082.096.848.703	26,15
		2016	162.059.596.347	2.185.101.038.101	7,42
		2017	179.126.382.068	2.361.807.189.430	7,58
20	PT. Unilever Indonesia Tbk	2015	5.851.805.000.000	15.729.945.000.000	37,20
		2016	6.390.672.000.000	16.745.695.000.000	38,16
		2017	7.004.562.000.000	18.906.413.000.000	37,05
21	PT. Chitose Internasional Tbk	2015	29.477.807.514	382.807.494.765	7,70
		2016	20.619.309.858	399.336.626.636	5,16
		2017	29.648.261.092	476.577.841.605	6,22
	Rata – Rata				**13,31**
	Nilai Maksimum				**52,67**
	Nilai Minimum				**1,39**

LAMPIRAN 2

HASIL UJI SPSS

```
Warning # 849 in column 23.  Text: in_ID
The LOCALE subcommand of the SET command has an invalid
parameter.  It could
not be mapped to a valid backend locale.
NEW FILE.
DATASET NAME DataSet1 WINDOW=FRONT.
DESCRIPTIVES VARIABLES=X1 X3 X4 Y
  /STATISTICS=MEAN STDDEV MIN MAX.
```

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LIKUIDITAS	63	,01	4,62	,8922	1,02277
INTENSITAS ASET TETAP	63	,27	1,12	,5717	,21177
PROFITABILITAS	63	,01	,53	,1337	,10823
AGRESIVITAS PAJAK	63	,07	,37	,2525	,04876
Valid N (listwise)	63				

```
NPAR TESTS
  /K-S(NORMAL)=RES_1
  /MISSING ANALYSIS.
```

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		63
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,00790828
Most Extreme Differences	Absolute	,055
	Positive	,054
	Negative	-,055
Test Statistic		,055
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT LAG_Y
  /METHOD=ENTER LAG_LIQ LAG_LEV LAG_AT LAG_ROA
```

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	LAG_ROA, LAG_LIQ, LAG_LEV, LAG_AT[b]	.	Enter

a. Dependent Variable: LAG_TAG

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,911[a]	,831	,819	,01417

a. Predictors: (Constant), LAG_ROA, LAG_LIQ, LAG_LEV, LAG_AT

b. Dependent Variable: LAG_TAG

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,056	4	,014	69,950	,000[b]
	Residual	,011	57	,000		
	Total	,068	61			

a. Dependent Variable: LAG_TAG

b. Predictors: (Constant), LAG_ROA, LAG_LIQ, LAG_LEV, LAG_AT

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,300	,167		-1,803	,077		
	LAG_LIQ	-,018	,010	-,201	-1,823	,074	,245	4,076
	LAG_LEV	1,016	,081	1,507	12,505	,000	,205	4,890
	LAG_AT	-,058	,046	-,174	-1,271	,209	,159	6,285
	LAG_ROA	,426	,059	,815	7,200	,000	,232	4,315

a. Dependent Variable: LAG_TAG

```
NONPAR CORR
  /VARIABLES=LAG_LIQ LAG_LEV LAG_AT LAG_ROA ABS_RES10
  /PRINT=SPEARMAN TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

Correlations

			LAG_LIQ	LAG_LEV	LAG_AT	LAG_ROA	ABS_RES10
Spearman's rho	LAG_LIQ	Correlation Coefficient	1,000	,815**	-,998**	-,800**	-,089
		Sig. (2-tailed)	.	,000	,000	,000	,490
		N	62	62	62	62	62
	LAG_LEV	Correlation Coefficient	,815**	1,000	-,814**	-,992**	-,158
		Sig. (2-tailed)	,000	.	,000	,000	,221
		N	62	62	62	62	62
	LAG_AT	Correlation Coefficient	-,998**	-,814**	1,000	,799**	,075
		Sig. (2-tailed)	,000	,000	.	,000	,560
		N	62	62	62	62	62

	LAG_ROA	Correlation Coefficient	-,800**	-,992**	,799**	1,000	,160
		Sig. (2-tailed)	,000	,000	,000	.	,215
		N	62	62	62	62	62
	ABS_RES10	Correlation Coefficient	-,089	-,158	,075	,160	1,000
		Sig. (2-tailed)	,490	,221	,560	,215	.
		N	62	62	62	62	62

**. Correlation is significant at the 0.01 level (2-tailed).

```
NPAR TESTS
  /RUNS(MEDIAN)=ABS_RES10
  /MISSING ANALYSIS.
```

Runs Test

	ABS_RES10
Test Value[a]	,01
Cases < Test Value	31
Cases >= Test Value	31
Total Cases	62
Number of Runs	25
Z	-1,793
Asymp. Sig. (2-tailed)	,073

a. Median