|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  **Ref** |  |  ***Corporate Size*** | **Ni** | **ri** |  **Ni.ri** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| 7 | Wasilah (2005) | *Jones Model (1991)* | 60 | 0.7886 | 47.31785245 |  **0.07466055** | 0.491059056 | 29.46354334 |  |  |  |  |
| 19 | Sanjaya. I. P. S. 2008 | *Jones Model (1991)* | 508 | -0.0844 | -42.88759694 |  **0.07466055** | 0.02968702 | 15.08100634 |  |  |  |  |
| 31 | Guna. w dan Herawati (2010) | *Jones Model (1991)* | 40 | 0.3003 | 12.01259025 | **0.07466055** | 0.045130729 | 1.80522916 |  |  |  |  |
| 37 | Rusmin, Hossain, dan Evans. 2012 | *Jones Model (1991)* | 96 | -0.0990 | -9.50400000 | **0.07466055** | 0.034922196 | 3.35253083 |  |  |  |  |
| 39 | Sanjaya. & Saragih. 2012 | *Jones Model (1991)* | 49 | 0.1137 | 5.57040682 | **0.07466055** | 0.000665999 | 0.032633954 |  |  |  |  |
| 5 | Permatasari (2005) | *Modified JM (1991)* | 190 | 0.3129 | 59.44167574 | **0.07466055** |  0.05061425 | 9.616707585 |  |  |  |  |
| 14 | Wijayanto *et al* (2007) | *Modified JM (1991)* | 30 | 0.8072 | 24.21686747 | **0.07466055** | 0.517470323 | 15.5241097 |  |  |  |  |
| 16 | Nuryaman (2008) | *Modified JM (1991)* | 101 | 0.2096 | 21.16752357 | **0.07466055** | 0.014812016 | 1.496013645 |  |  |  |  |
| 28 | Werner. R. M. 2009. | *Modified JM (1991)* | 384 | 0.0122 | 4.693028717 | **0.07466055** | 0.005723435 | 2.197798919 |  |  |  |  |
| 32 | Nastiti & Gumanti. 2011 | *Modified JM (1991)* | 62 | 0.2291 | 14.20474366 | **0.07466055** |  0.019947030 | 1.236715856 |  |  |  |  |
| 35 | Hutagaol *et al* 2012. | *Modified JM (1991)* | 165 | 0.0537 | 8.862711475 | **0.07466055** | 0.001167002 | 0.192555333 |  |  |  |  |
| 2 | Assih. P (2005) | *Modified JM in Dechow et al (1995)*  | 430 | -0.1477 | -63.50189620 | **0.07466055** | 0.055485518 | 23.85877295 |  |  |  |  |
| 4 | Halim , Carmel dan Tobing (2005) | *Modified JM in Dechow et al (1995)* | 34 | 0.3084 | 10.48454580 | **0.07466055** | 0.048617683 | 1.653001238 |  |  |  |  |
| 9 | Siallagan. H. dan Machfoedz2 (2006) | *Modified JM in Dechow et al (1995)* | 197 | 0.3167 | 62.38011895 | **0.07466055** | 0.052338246 | 10.31063443 |  |  |  |  |
| 11 | Rahmawati*, et al* (2007) | *Modified JM in Dechow et al (1995)* | 120 | 0.4461 | 53.53594044 | **0.07466055** | 0.128348811 | 15.40185731 |  |  |  |  |
| 18 | Rahmawati (2008) | *Modified JM in Dechow et al (1995)* | 27 | 0.8206 | 22.15518888 | **0.07466055** | 0.53683132 | 14.49444563 |  |  |  |  |
| 21 | Alim. S (2009) | *Modified JM in Dechow et al (1995)* | 88 | -0.0052 | -0.45547953 | **0.07466055** | 0.008658436 | 0.761942377 |  |  |  |  |
| 23 | Desmiyawati *et al* (2009) | *Modified JM in Dechow et al (1995)* | 40 | 2.1740 | 86.96000000 | **0.07466055** | 4.351918291 | 174.0767316 |  |  |  |  |
| 25 | Nur Cahyonowati. (2009) | *Modified JM in Dechow et al (1995)* | 603 | 0.1520 | 91.65600000 | **0.07466055** | 0.004112039 | 2.479559798 |  |  |  |  |
| 27 | Widyastuti. T (2009) | *Modified JM in Dechow et al (1995)* | 84 | 0.9556 | 80.26852501 | **0.07466055** | 0.752908261 | 63.24429394 |  |  |  |  |
| 34 | Siagian & Tresnaningsih (2011) | *Modified JM in Dechow et al (1995)* | 80 | 0.1080 | 8.640000000 | **0.07466055** | 0.000405023 | 0.032401849 |  |  |  |  |
| 1 | Siregar dan Bahtiar (2003) | *Modified Jones in Kasznik (1998)* | 87 | 0.7104 | 61.80882013 | **0.07466055** | 0.387595141 | 33.72077727 |  |  |  |  |
| 6 | Veronica & bachtiar (2005) | *Modified Jones in Kasznik (1998)* | 144 | -0.5595 | -80.56630544 | **0.07466055** | 0.419078914 | 60.34736359 |  |  |  |  |
| 8 | Siregar & utama (2006) | *Modified Jones in Kasznik (1998)* | 144 | -0.1242 | -17.88480000 | **0.07466055** | 0.044975727 | 6.476504656 |  |  |  |  |
| 17 | Tresnaningsih (2008) | *Modified Jones in Kasznik (1998)* | 413 | 0.1891 | 78.10416099 | **0.07466055** | 0.010249411 | 4.233006943 |  |  |  |  |
| 24 | Herusetya (2009) | *Modified Jones in Kothari et al. (2005)* | 115 | -0.1240 | -14.260000 | **0.07466055** | 0.044890937 | 5.162457738 |  |  |  |  |
| 30 | Aji dan Mita (2010) | *Modified Jones in Kothari et al. (2005)* | 109 | -0.1072 | -11.68532355 | **0.07466055** | 0.038056057 | 4.148110222 |  |  |  |  |
| 10 | Nasution. M dan D. Setiawan (2007) | *Beaver dan Engel (1996).*  | 20 | 0.1762 | 3.52398906 | **0.07466055** | 0.007801242 | 0.156024836 |  |  |  |  |
| 13 | Widyastuti, T (2007) | *Model sankar 1994*  | 84 | 0.9556 | 80.26852259 | **0.07466055** | 0.752908211 | 63.24428974 |  |  |  |  |
| 20 | Siregar. S. V dan S. Utama. 2008 | *Kasznik Model (1999)* | 144 | 0.1180 | 16.99200000 | **0.07466055** | 0.000907527 | 0.130683863 |  |  |  |  |
| 22 | Assih. P (2009) | *Spesific model* | 111 | -0.0841 | -9.33404191 | **0.07466055** | 0.029572058 | 3.282498454 |  |  |  |  |
| 33 | Sanjaya. I. P. S. 2011 | Kang & Sivaramakrishnan (1995) | 786 | -0.1477 | -116.0798607 | **0.07466055** | 0.055488097 | 43.61364407 |  |  |  |  |
| 38 | Sanjaya.I. P. S, dan L. Young. 2012 | *Spesific model* | 29 | 0.0589 | 1.7083061 | **0.07466055** | 0.000839128 | 0.024334713 |  |  |  |  |
|  |  |  ∑  | 5574 | 8.83392037 | 489.8142138 |  |  | 610.8521819 | 0.992278017 | 32.63312832 | 0.067838942 | 0.21716004 |
|  |  | k= | 33 |  r= | **0.07466055** |  | Sr= | **0.07855835** |  Se= | **0.00585453** | X^2 k-1 = | **442.8070618** |
|  |  |  |  |  |  |  |  |  |  Sp= | **0.07270382** |  |  |

Sumber: Data Diolah