

LIST OF TABLES

Table 2. 1 Previous Research	19
Table 3. 1 Research Characteristics	36
Table 3. 2 Operational Variable	36
Table 3.3 Sample Selection Criteria.....	39
Table 4.1 Descriptive Analysis	48
Table 4.2 Normality Test	51
Table 4.3 Autocorrelation Test Results.....	52
Table 4.4 Multicollinearity Test Results... ..	52
Table 4.5 Heteroskedasticity Test Results... ..	53
Table 4.6 Partial Test Results ROA (T-Test)...	54
Table 4.7 Partial Test Results ROE (T-Test)...	55
Table 4.8 Simultaneous Test ROA (F-Test).....	57
Table 4.9 Simultaneous Test ROE (F-Test)...	57
Table 4.10 Coefficient Determination (ROA).....	58
Table 4.11 Coefficient Determination (ROE)...	59