

LAMPIRAN

LAMPIRAN 1
NAMA PERUSAHAAN

SAMPEL PERUSAHAAN TAHUN 2010

no	kode	Nama perusahaan
1	AUTO	PT Astra Otoparts Tbk
2	BBNI	PT Bank Negara Indonesia (Persero) Tbk
3	BBTN	PT Bank Tabungan Negara (Persero) Tbk
4	BJBR	PT BPD Jawa Barat & Banten Tbk
5	BMRI	PT Bank Mandiri (Persero) Tbk
6	BUMI	PT Bumi Resources Tbk
7	ITMG	PT Indo Tambangraya Megah Tbk
8	TLKM	PT Telekomunikasi Indonesia Tbk
9	UNTR	PT United Tractors Tbk

SAMPEL PERUSAHAAN TAHUN 2011

No	Kode	Nama Perusahaan
1	ANTM	PT Aneka Tambang (Persero) Tbk.
2	AUTO	PT Astra Otoparts Tbk
3	BBNI	PT Bank Negara Indonesia (Persero) Tbk
4	BBNP	PT Bank Nusantara Parahyangan Tbk
5	BBRI	PT Bank Rakyat Indonesia Tbk
6	BBTN	PT Bank Tabungan Negara (Persero) Tbk
7	BJBR	PT BPD Jawa Barat & Banten Tbk
8	BMRI	PT Bank Mandiri (Persero) Tbk
9	BRAU	PT Berau Coal
10	MTLA	PT Metropolitan Land Tbk
11	PTBA	PT Bukit Asam (Persero) Tbk
12	TINS	PT Timah (Persero) Tbk
13	UNTR	PT United Tractors Tbk

SAMPEL PERUSAHAAN TAHUN 2012

No	Kode	Nama Perusahaan
1	ADMF	PT Adira Dinamika Multi Finance Tbk
2	ANTM	PT Aneka Tambang (Persero) Tbk.
3	AUTO	PT Astra Otoparts Tbk
4	BBCA	PT Bank Central Asia Tbk
5	BBNI	PT Bank Negara Indonesia (Persero) Tbk
6	BBRI	PT Bank Rakyat Indonesia Tbk
7	BBTN	PT Bank Tabungan Negara (Persero) Tbk
8	BMRI	PT Bank Mandiri (Persero) Tbk
9	ITMG	PT Indo Tambangraya Megah Tbk
10	JSMR	PT Jasa Marga (Persero) Tbk
11	MTLA	PT Metropolitan Land Tbk
12	PTBA	PT Bukit Asam (Persero) Tbk
13	TINS	PT Timah (Persero) Tbk
14	TLKM	PT Telekomunikasi Indonesia Tbk
15	UNTR	PT United Tractors Tbk
16	WIKA	PT Wijaya Karya (Persero) Tbk

SAMPEL PERUSAHAAN TAHUN 2013

No	Kode	Nama Perusahaan
1	ANTM	PT Aneka Tambang (Persero) Tbk.
2	ASSA	PT Adi Sarana Armada Tbk
3	BBCA	PT Bank Central Asia Tbk
4	BBNI	PT Bank Negara Indonesia (Persero) Tbk
5	BBRI	PT Bank Rakyat Indonesia Tbk
6	BBTN	PT Bank Tabungan Negara (Persero) Tbk
7	BMRI	PT Bank Mandiri (Persero) Tbk
8	BNLI	PT Bank Permata Tbk
9	ITMG	PT Indo Tambangraya Megah Tbk
10	NISP	PT Bank OCBC NISP Tbk

LAMPIRAN 2
DATA SAMPEL PERUSAHAAN

Sampel Perusahaan yang Bagikan Laba 2010 Sebelum Outlier

No	kode	DPR	ROA	DER	GROWTH	GCG
1	AUTO	293,2432432	0,102601179	0,384038187	18,78748482	78,11
2	BBNI	0,3	0,022161905	6,504632752	9,082155193	85,35
3	BBTN	0,295238095	0,018479345	9,606885417	26,04614868	85,70
4	BJBR	0,652173913	0,027402896	7,704820864	25,00930079	78,19
5	BMRI	0,275	0,030553129	9,814081778	12,69335528	91,81
6	BUMI	0,311850312	0,125236052	4,055553986	14,04519614	70,83
7	ITMG	0,250615764	0,333032952	0,511331111	5,78435421	77,42
8	TLKM	0,517482517	0,225455795	0,975796748	1,406173022	89,10
9	UNTR	0,369415808	0,173816907	0,838821547	27,6384014	87,36

Sampel Perusahaan yang Bagikan Laba 2010 Sesudah Outlier

No	kode	DPR	ROA	DER	GROWTH	GCG
1	BBNI	0,3	0,022161905	6,504632752	9,082155193	85,35
2	BBTN	0,295238095	0,018479345	9,606885417	26,04614868	85,70
3	BJBR	0,652173913	0,027402896	7,704820864	25,00930079	78,19
4	BMRI	0,275	0,030553129	9,814081778	12,69335528	91,81
5	BUMI	0,311850312	0,125236052	4,055553986	14,04519614	70,83
6	ITMG	0,250615764	0,333032952	0,511331111	5,78435421	77,42
7	TLKM	0,517482517	0,225455795	0,975796748	1,406173022	89,10
8	UNTR	0,369415808	0,173816907	0,838821547	27,6384014	87,36

Sampel Perusahaan yang Bagikan Laba 2011 Sebelum Outlier

No	Kode	DPR	ROA	DER	GROWTH	GCG
1	ANTM	0,45049505	0,132415425	0,411174611	18,32202692	86,55
2	AUTO	0,052301255	0,074602393	0,474567712	17,72231307	79,09
3	BBNI	0,193146417	0,024217975	6,902596817	9,246966517	85,75
4	BBNP	0,103658537	0,013907639	10,27555836	40,65040828	79,94
5	BBRI	98,38709677	0,037421274	8,43187838	7,537182991	84,16
6	BBTN	0,215517241	0,017119884	11,17233058	6,774677577	85,90
7	BJBR	0,616161616	0,023522288	9,10723174	20,08171252	77,80
8	BMRI	0,196261682	0,029623444	7,808505604	19,56308655	91,91
9	BRAU	0,166666667	0,260532178	2,929980181	56,77026801	65,94
10	MTLA	0,19047619	0,111102761	0,27907484	63,35138362	66,51
11	PTBA	0,500357398	0,321058452	0,409320414	33,78889828	82,55
12	TINS	0,5	0,203154065	0,428903855	4,920859828	75,68
13	UNTR	0,40394402	0,160520406	0,688487122	47,49960026	87,77

Sampel Perusahaan yang Bagikan Laba 2011 Sesudah Outlier

No	Kode	DPR	ROA	DER	GROWTH	GCG
1	ANTM	0,45049505	0,132415425	0,411174611	18,32202692	86,55
2	AUTO	0,052301255	0,074602393	0,474567712	17,72231307	79,09
3	BBNI	0,193146417	0,024217975	6,902596817	9,246966517	85,75
4	BBNP	0,103658537	0,013907639	10,27555836	40,65040828	79,94
5	BBTN	0,215517241	0,017119884	11,17233058	6,774677577	85,90
6	BJBR	0,616161616	0,023522288	9,10723174	20,08171252	77,80
7	BMRI	0,196261682	0,029623444	7,808505604	19,56308655	91,91
8	BRAU	0,166666667	0,260532178	2,929980181	56,77026801	65,94
9	MTLA	0,19047619	0,111102761	0,27907484	63,35138362	66,51
10	PTBA	0,500357398	0,321058452	0,409320414	33,78889828	82,55
11	TINS	0,5	0,203154065	0,428903855	4,920859828	75,68
12	UNTR	0,40394402	0,160520406	0,688487122	47,49960026	87,77

Sampel Perusahaan yang Bagikan Laba 2012 Sebelum Outlier

No	Kode	DPR	ROA	DER	GROWTH	GCG
1	ADMF	0,530831099	0,074465199	4,055924351	27,3292627	79,24
2	ANTM	0,150159744	0,045455623	0,535852219	0,999890494	88,70
3	AUTO	0,311827957	0,053541226	0,619230938	12,40994457	80,03
4	BBCA	0,145790554	0,032180033	7,535872135	14,4645756	85,29
5	BBNI	0,292746114	0,025925389	6,65769736	9,530594748	86,06
6	BBRI	0,297225892	0,041140984	7,497559692	7,526521486	85,56
7	BBTN	0,297709924	0,016742663	9,871679682	16,38488069	85,43
8	BMRI	0,285509326	0,030876132	6,642251391	17,14839745	91,88
9	ITMG	3,84987828	0,374482945	0,487628454	9,193622084	79,16
10	JSMR	0,415929204	0,120194311	1,529024644	39,84794717	84,53
11	MTLA	0,185185185	0,114805733	0,2737003	25,27737222	67,55
12	PTBA	0,726903553	0,282309322	0,496617057	9,56840053	83,80
13	TINS	0,494252874	0,111952666	0,338468474	-10,59540092	77,81
14	TLKM	0,478070175	0,227181711	0,662769865	8,266318611	90,58
15	UNTR	0,394653087	0,144674561	0,557268285	1,637258953	85,01
16	WIKA	0,144578313	0,077240827	2,889547499	26,79288752	80,36

Sampel Perusahaan yang Bagikan Laba 2012 Sesudah Outlier

No	Kode	DPR	ROA	DER	GROWTH	GCG
1	ADMF	0,530831099	0,074465199	4,055924351	27,3292627	79,24
2	ANTM	0,150159744	0,045455623	0,535852219	0,999890494	88,70
3	AUTO	0,311827957	0,053541226	0,619230938	12,40994457	80,03
4	BBCA	0,145790554	0,032180033	7,535872135	14,4645756	85,29
5	BBNI	0,292746114	0,025925389	6,65769736	9,530594748	86,06
6	BBRI	0,297225892	0,041140984	7,497559692	7,526521486	85,56
7	BBTN	0,297709924	0,016742663	9,871679682	16,38488069	85,43
8	BMRI	0,285509326	0,030876132	6,642251391	17,14839745	91,88
9	ITMG	3,84987828	0,374482945	0,487628454	9,193622084	79,16
10	JSMR	0,415929204	0,120194311	1,529024644	39,84794717	84,53
11	MTLA	0,185185185	0,114805733	0,2737003	25,27737222	67,55
12	PTBA	0,726903553	0,282309322	0,496617057	9,56840053	83,80
13	TINS	0,494252874	0,111952666	0,338468474	-10,59540092	77,81
14	TLKM	0,478070175	0,227181711	0,662769865	8,266318611	90,58
15	UNTR	0,394653087	0,144674561	0,557268285	1,637258953	85,01
16	WIKA	0,144578313	0,077240827	2,889547499	26,79288752	80,36

Sampel Perusahaan yang Bagikan Laba 2013 Sebelum Outlier

No	Kode	DPR	ROA	DER	GROWTH	GCG
1	ANTM	1,093023256	0,019255877	0,704860942	8,119093357	88,92
2	ASSA	0,333333333	0,100751252	1,633028969	28,3451028	77,03
3	BBCA	0,227703985	0,034411666	6,75879862	16,19019819	86,06
4	BBNI	0,435820896	0,029015035	7,108775037	15,81754609	87,19
5	BBRI	0,318463445	0,041725151	6,893650269	16,91269676	86,43
6	BBTN	0,321167883	0,016283551	10,35005049	22,96879907	84,94
7	BMRI	0,303501946	0,032126202	6,720705963	18,67967664	92,36
8	BNLI	0,094901961	0,012054886	10,73908835	28,62952371	81,71
9	ITMG	0,389532561	0,264612045	0,44434588	13,35137536	80,13
10	PTBA	452,9411765	0,184363229	0,546321698	-3,319269519	84,09

Sampel Perusahaan yang Bagikan Laba 2013 Sesudah Outlier

No	Kode	DPR	ROA	DER	GROWTH	GCG
1	ANTM	1,093023256	0,019255877	0,704860942	8,119093357	88,92
2	ASSA	0,333333333	0,100751252	1,633028969	28,3451028	77,03
3	BBCA	0,227703985	0,034411666	6,75879862	16,19019819	86,06
4	BBNI	0,435820896	0,029015035	7,108775037	15,81754609	87,19
5	BBRI	0,318463445	0,041725151	6,893650269	16,91269676	86,43
6	BBTN	0,321167883	0,016283551	10,35005049	22,96879907	84,94
7	BMRI	0,303501946	0,032126202	6,720705963	18,67967664	92,36
8	BNLI	0,094901961	0,012054886	10,73908835	28,62952371	81,71
9	ITMG	0,389532561	0,264612045	0,44434588	13,35137536	80,13

Hasil Pemeringkatan CGPI Tahun 2010

Kode	Nilai Perusahaan				Indeks
	<i>Self Assessment</i>	Dokumen	Makalah	Observasi	
AUTO	21,24	16,46	12,28	28,13	78,11
BBNI	20,44	20,73	13,13	31,05	85,35
BBTN	22,59	18,96	13,41	30,74	85,70
BJBR	24,42	16,08	8,62	29,07	78,19
BMRI	23,04	20,98	14,97	32,82	91,81
BUMI	20,36	16,95	11,21	22,31	70,83
ITMG	20,01	19,27	12,09	26,05	77,42
TLKM	20,85	21,77	15,05	31,43	89,10
UNTR	21,82	20,15	14,10	31,29	87,36

Hasil Pemeringkatan CGPI Tahun 2011

Kode	Nilai Perusahaan				Indeks
	<i>Self Assessment</i>	Dokumen	Makalah	Observasi	
ANTM	12,68	17,47	11,98	44,42	86,55
AUTO	12,24	13,95	10,28	42,62	79,09
BBNI	13,01	17,72	11,14	43,88	85,75
BBNP	12,93	15,79	10,68	40,54	79,94
BBRI	13,33	16,14	11,14	43,55	84,16
BBTN	12,99	16,85	11,65	44,41	85,90
BJBR	14,36	14,91	9,77	38,76	77,80
BMRI	13,83	18,19	12,99	46,90	91,91
BRAU	12,07	12,22	6,68	34,97	65,94
MTLA	11,30	10,27	7,47	37,47	66,51
PTBA	12,36	16,33	11,61	42,25	82,55
TINS	11,44	13,76	10,05	40,43	75,68
UNTR	13,53	17,25	11,20	45,79	87,77

Hasil pemeringkatan cgpi tahun 2012

Kode	Nilai Perusahaan				Indeks
	<i>Self Assessment</i>	Dokumen	Makalah	Observasi	
ADMF	15,34	26,87	9,66	27,28	79,24
ANTM	14,91	31,37	11,83	30,59	88,70
AUTO	14,67	26,27	9,45	29,64	80,03
BBCA	15,58	29,34	10,99	29,38	85,29
BBNI	15,13	29,93	11,40	29,60	86,06
BBRI	15,59	28,47	11,70	29,80	85,56
BBTN	15,82	29,39	10,47	29,75	85,43
BMRI	15,76	32,13	12,05	31,94	91,88
ITMG	13,42	27,85	9,88	28,01	79,16
JSMR	14,26	29,64	11,18	29,45	84,53
MTLA	12,42	20,62	8,60	25,91	67,55
PTBA	14,37	29,04	11,40	28,99	83,80
TINS	12,87	26,16	9,79	28,99	77,81
TLKM	15,90	31,13	12,46	31,09	90,58
UNTR	15,58	30,85	7,80	30,78	85,01
WIKA	14,54	28,72	9,10	28,00	80,36

Hasil pemeringkatan cgpi tahun 2013

Kode	Nilai Perusahaan				Indeks
	<i>Self Assessment</i>	Dokumen	Makalah	Observasi	
ANTM	22,12	37,84	12,67	16,29	88,92
ASSA	22,07	31,48	9,68	13,80	77,03
BBCA	24,08	34,48	11,97	15,53	86,06
BBNI	24,61	35,21	11,97	15,40	87,19
BBRI	25,40	34,15	11,76	15,12	86,43
BBTN	23,50	34,82	11,40	15,22	84,94
BMRI	24,87	38,08	12,72	16,69	92,36
BNLI	23,86	33,11	10,49	14,25	81,71
ITMG	22,45	32,44	11,01	14,23	80,13
NISP	22,31	34,83	11,67	15,28	84,09

LAMPIRAN 3

HASIL UJI STATISTIC DESKRIPTIF, HASIL UJI ASUMSI KLASIK, DAN HASIL

UJI HIPOTESIS

Hasil Uji Statistic Deskriptif

Persamaan 1

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	45	.01	.37	.1034	.10054
Leverage	45	.27	11.17	4.2868	3.86245
Growth	45	-10.60	63.35	18.7821	14.47163
GCG	45	65.94	92.36	82.8202	6.52021
Kebijakan Deviden	45	.05	3.85	.4240	.55550
Valid N (listwise)	45				

Persamaan 2

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	45	.01	.37	.1034	.10054
Leverage	45	.27	11.17	4.2868	3.86245
Growth	45	-10.60	63.35	18.7821	14.47163
GCG	45	65.94	92.36	82.8202	6.52021
Valid N (listwise)	45				

Uji Normalitas

Persamaan 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.44887052
	Absolute	.101
Most Extreme Differences	Positive	.101
	Negative	-.072
Kolmogorov-Smirnov Z		.676
Asymp. Sig. (2-tailed)		.750

a. Test distribution is Normal.

b. Calculated from data.

Persamaan 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07833046
	Absolute	.155
Most Extreme Differences	Positive	.077
	Negative	-.155
Kolmogorov-Smirnov Z		1.039
Asymp. Sig. (2-tailed)		.231

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinieritas

Persamaan 1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-11.457	3.955		-2.897	.006		
Profitabilitas	.223	.077	.424	2.903	.006	.502	1.990
1 Leverage	-.149	.072	-.292	-2.077	.044	.541	1.848
Growth	.317	.114	.292	2.773	.008	.962	1.039
GCG	2.411	.906	.289	2.661	.011	.907	1.102

a. Dependent Variable: Kebijakan Deviden

Persamaan 2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.357	.043		101.909	.000		
Profitabilitas	-.023	.013	-.367	-1.820	.076	.543	1.841
1 Leverage	-.007	.012	-.109	-.543	.590	.545	1.835
Growth	.000	.020	.002	.015	.988	.962	1.039

a. Dependent Variable: GCG

Uji Heterokedastisitas

Persamaan 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	2.951	2.502		1.179	.245
	Profitabilitas	-.004	.049	-.017	-.075	.940
	Leverage	.003	.045	.012	.057	.954
	Growth	.036	.072	.078	.490	.627
	GCG	-.605	.573	-.172	-1.056	.297

a. Dependent Variable: ABS_RES2

Persamaan 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.082	.026		3.196	.003
	Profitabilitas	.009	.008	.235	1.143	.260
	Leverage	.000	.007	.005	.024	.981
	Growth	.002	.012	.023	.147	.884

a. Dependent Variable: ABS_RES1

Uji Autokorelasi

Persamaan 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.756 ^a	.572	.529	.47078	2.081

a. Predictors: (Constant), GCG, Growth, Leverage, Profitabilitas

b. Dependent Variable: Kebijakan Dividen

Persamaan 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.304 ^a	.093	.026	.08115	2.256

a. Predictors: (Constant), Growth, Leverage, Profitabilitas

b. Dependent Variable: GCG

Uji Koefisien Determinasi

Persamaan 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.756 ^a	.572	.529	.47078

a. Predictors: (Constant), GCG, Growth, Leverage, Profitabilitas

Persamaan 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.304 ^a	.093	.026	.08115

a. Predictors: (Constant), Growth, Leverage, Profitabilitas

Hasil Uji Simultan (Uji F)

Persamaan 1

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	11.849	4	2.962	13.366	.000 ^b
Residual	8.865	40	.222		
Total	20.715	44			

a. Dependent Variable: Kebijakan Deviden

b. Predictors: (Constant), GCG, Growth, Leverage, Profitabilitas

Persamaan 2

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.028	3	.009	1.396	.258 ^b
Residual	.270	41	.007		
Total	.298	44			

a. Dependent Variable: GCG

b. Predictors: (Constant), Growth, Leverage, Profitabilitas

Uji Parsial (Uji T)

Persamaan 1

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-11.457	3.955		-2.897	.006
	Profitabilitas	.223	.077	.424	2.903	.006
	Leverage	-.149	.072	-.292	-2.077	.044
	Growth	.317	.114	.292	2.773	.008
	GCG	2.411	.906	.289	2.661	.011

a. Dependent Variable: Kebijakan Deviden

Persamaan 2

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	4.357	.043		101.909	.000
	Profitabilitas	-.023	.013	-.367	-1.820	.076
	Leverage	-.007	.012	-.109	-.543	.590
	Growth	.000	.020	.002	.015	.988

a. Dependent Variable: GCG