

LAMPIRAN

PERHITUNGAN CFROA

No	KODE	EBIT					DEPR					ASSETS					CFROA				
		2011	2012	2013	2014	2015	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
1	BACA	34310	62561	93343	98896	119648	13667	8806	10599	11302	10516	4694939	5666177	7139276	9251776	12159197	0,010	0,013	0,015	0,012	0,011
2	BBCA	13618758	14686046	17815606	20741121	22657114	792508	864567	1075336	1215241	1552591	381908353	442994197	496304573	552423892	594372770	0,038	0,035	0,038	0,040	0,041
3	BEKS	-231575	68220	102429	-148550	-384.844	47557	57862	64453	54414	54436	5993039	7682938	9003124	9044046	5967186	0,031	0,016	0,019	0,010	0,009
4	BJBR	1319816	1512499	1438490	1752874	1766398	72664	81197	91585	101323	90389	54448658	70840878	70958233	75836537	88697430	0,026	0,022	0,022	0,024	0,021
5	BSIM	155077	285479	286100	200895	238953	47108	38661	54807	23848	38256	16658656	15151892	17447455	21259549	27868688	0,012	0,021	0,020	0,011	0,010
6	BSWD	65031	73922	109583	142022	-47601	2337	2474	2591	2935	4871	2080428	2540741	3601336	5199185	6087483	0,032	0,030	0,031	0,028	0,007
7	BTPN	1771620	2485314	2868855	2522528	2432611	108941	157522	196856	226222	257326	46651141	59090132	69664873	75014737	81039663	0,040	0,045	0,044	0,037	0,033
8	BVIC	239239	252594	330171	121533	93997	12891	15528	16282	16282	18462	11802563	14352840	19171352	21364882	23250686	0,021	0,019	0,018	0,006	0,005
9	MCOR	48375	58018	118708	171448	96528	12882	16998	16998	28059	34267	6452794	6495246	7917214	9769591	10089121	0,009	0,012	0,017	0,020	0,013
10	NISP	24780	1222241	1529716	776712	2001461	120798	135512	150353	163277	157727	446688	79141737	97524537	103123179	120480402	0,326	0,017	0,017	0,009	0,018
11	NOBU	3781	3970	19778	20211	88715	199	283	1332	5028	11228	333832	1217521	3877270	5767590	6703377	0,012	0,003	0,005	0,004	0,015
12	SDRA	121807	85367	168095	188798	362094	7733	9704	15056	9805	34246	5085762	7621309	8230842	16432776	20019523	0,025	0,012	0,022	0,012	0,020

DATA KEPEMILIKAN INSTITUSIONAL

No	KODE	Kep_INST				
		2011	2012	2013	2014	2015
1	BACA	25,38	25,38	25,38	25,38	25,38
2	BBCA	47,15	47,15	47,15	47,15	47,15
3	BEKS	91,90	91,90	91,90	91,90	91,90
4	BJBR	75,00	75,00	75,00	75,00	75,00
5	BSIM	65,64	65,64	65,64	65,64	65,64
6	BSWD	63,12	63,12	63,12	63,12	63,12
7	BTPN	57,87	57,87	57,87	57,87	57,87
8	BVIC	53,38	53,38	53,38	53,38	53,38
9	MCOR	19,29	19,29	19,29	19,29	19,29
10	NISP	85,08	85,08	85,08	85,08	85,08
11	NOBU	73,99	73,99	73,99	73,99	73,99
12	SDRA	11,03	11,03	11,03	11,03	11,03

DATA KEPEMILIKAN MANAJERIAL

No	KODE	Kep_MANJ				
		2011	2012	2013	2014	2015
1	BACA	28,49	28,49	28,49	28,49	28,49
2	BBCA	2,01	2,01	2,01	2,01	2,01
3	BEKS	0,03	0,03	0,03	0,03	0,03
4	BJBR	0,03	0,03	0,03	0,03	0,03
5	BSIM	0,04	0,04	0,04	0,04	0,04
6	BSWD	5,27	5,27	5,27	5,27	5,27
7	BTPN	0,85	0,85	0,85	0,85	0,85
8	BVIC	13,35	13,35	13,35	13,35	13,35
9	MCOR	68,27	68,27	68,27	68,27	68,27
10	NISP	0,01	0,01	0,01	0,01	0,01
11	NOBU	9,65	9,65	9,65	9,65	9,65
12	SDRA	53,46	53,46	53,46	53,46	53,46

PERHITUNGAN DEWAN KOMISARIS INDEPENDEN

No	KODE	Jumlah komisaris					Jumlah dewan komisaris independen					DKI				
		2011	2012	2013	2014	2015	2011	2012	2013	2014	2015	2011	2012	2013	2014	2015
1	BACA	3	3	3	3	3	2	2	2	2	2	0,67	0,67	0,67	0,67	0,67
2	BBCA	5	5	5	5	5	3	3	3	3	3	0,60	0,60	0,60	0,60	0,60
3	BEKS	4	4	4	4	4	2	2	2	2	2	0,50	0,50	0,50	0,50	0,50
4	BJBR	5	5	5	5	5	4	4	4	4	4	0,80	0,80	0,80	0,80	0,80
5	BSIM	3	3	3	3	3	2	2	2	2	2	0,67	0,67	0,67	0,67	0,67
6	BSWD	6	6	6	6	6	4	4	4	4	4	0,67	0,67	0,67	0,67	0,67
7	BTPN	6	6	6	6	6	3	3	3	3	3	0,50	0,50	0,50	0,50	0,50
8	BVIC	4	4	4	4	4	3	3	3	3	3	0,75	0,75	0,75	0,75	0,75
9	MCOR	3	3	3	3	3	1	1	1	1	1	0,33	0,33	0,33	0,33	0,33
10	NISP	8	8	8	8	8	4	4	4	4	4	0,50	0,50	0,50	0,50	0,50
11	NOBU	3	3	3	3	3	1	1	1	1	1	0,33	0,33	0,33	0,33	0,33
12	SDRA	4	4	4	4	4	3	3	3	3	3	0,75	0,75	0,75	0,75	0,75

DATA UKURAN DEWAN DIREKSI

No	KODE	Uk_DRKS				
		2011	2012	2013	2014	2015
1	BACA	5	5	5	5	5
2	BBCA	10	10	10	10	10
3	BEKS	6	6	6	6	6
4	BJBR	7	7	7	7	7
5	BSIM	6	6	6	6	6
6	BSWD	5	5	5	5	5
7	BTPN	9	9	9	9	9
8	BVIC	6	6	6	6	6
9	MCOR	5	5	5	5	5
10	NISP	10	10	10	10	10
11	NOBU	4	4	4	4	4
12	SDRA	6	6	6	6	6

DATA UKURAN KOMITE AUDIT

No	KODE	KADT				
		2011	2012	2013	2014	2015
1	BACA	3	3	3	3	3
2	BBCA	3	3	3	3	3
3	BEKS	3	3	3	4	3
4	BJBR	6	5	5	6	5
5	BSIM	3	3	3	3	3
6	BSWD	3	3	4	3	4
7	BTPN	4	4	4	4	4
8	BVIC	4	4	4	4	4
9	MCOR	5	5	5	5	5
10	NISP	4	4	4	4	4
11	NOBU	4	4	4	4	4
12	SDRA	3	3	3	3	3

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CFROA	60	-.031	.326	.02358	.041963
Kep_INST	60	11.03	91.90	55.7358	24.97130
Kep_MANJ	60	.01	68.27	15.1217	22.34239
KIND	60	.33	.80	.5892	.15241
Uk_DRKS	60	4	10	6.58	1.951
KADT	60	3	6	3.75	.816
Valid N (listwise)	60				

Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03852664
Most Extreme Differences	Absolute	.311
	Positive	.311
	Negative	-.249
Kolmogorov-Smirnov Z		2.408
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Uji Regresi Deteksi Data Outlier1

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: CFROA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.396 ^a	.157	.079	.040271

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: CFROA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.016	5	.003	2.012	.092 ^a
	Residual	.088	54	.002		
	Total	.104	59			

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: CFROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.049	.063		-.784	.437
	Kep_INST	.000	.001	.113	.346	.730
	Kep_MANJ	.000	.001	.134	.384	.702
	KIND	-.004	.042	-.014	-.093	.926
	Uk_DRKS	.009	.003	.421	2.844	.006
	KADT	.000	.007	.006	.041	.967

a. Dependent Variable: CFROA

Casewise Diagnostics^a

Case Number	Std. Residual	CFROA	Predicted Value	Residual
10	6.688	.326	.05667	.269325

a. Dependent Variable: CFROA

Uji Regresi Deteksi Data Outlier2

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: CFROA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.715 ^a	.512	.466	.010014

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: CFROA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.006	5	.001	11.108	.000 ^a
	Residual	.005	53	.000		
	Total	.011	58			

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: CFROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.040	.016		2.541	.014
	Kep_INST	-.001	.000	-1.169	-4.623	.000
	Kep_MANJ	-.001	.000	-1.059	-3.889	.000
	KIND	-.015	.010	-.165	-1.419	.162
	Uk_DRKS	.003	.001	.362	3.152	.003
	KADT	.004	.002	.245	2.218	.031

a. Dependent Variable: CFROA

Casewise Diagnostics^a

Case Number	Std. Residual	CFROA	Predicted Value	Residual
3	-3.267	-.031	.00172	-.032718

a. Dependent Variable: CFROA

Uji Normalitas Setelah Penghilangan Data Outlier

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		58
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.00846642
Most Extreme Differences	Absolute	.084
	Positive	.068
	Negative	-.084
Kolmogorov-Smirnov Z		.642
Asymp. Sig. (2-tailed)		.804

a. Test distribution is Normal.

b. Calculated from data.

Uji Autokorelasi dan Multikolinearitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: CFROA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.717 ^a	.513	.467	.008864	1.807

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: CFROA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.004	5	.001	10.972	.000 ^a
	Residual	.004	52	.000		
	Total	.008	57			

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: CFROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.035	.014		2.505	.015		
	Kep_INST	-.001	.000	-1.018	-3.911	.000	.138	7.239
	Kep_MANJ	-.001	.000	-.964	-3.446	.001	.120	8.360
	KIND	-.013	.009	-.164	-1.398	.168	.680	1.471
	Uk_DRKS	.003	.001	.432	3.727	.000	.696	1.436
	KADT	.002	.002	.167	1.467	.148	.720	1.389

a. Dependent Variable: CFROA

Uji Heteroskedastisitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: abse

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.414 ^a	.172	.092	.00496

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	5	.000	2.157	.073 ^a
	Residual	.001	52	.000		
	Total	.002	57			

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: abse

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.010	.008		1.226	.226
	Kep_INST	8.44E-005	.000	.399	1.176	.245
	Kep_MANJ	2.44E-005	.000	.106	.290	.773
	KIND	.004	.005	.114	.748	.458
	Uk_DRKS	-.001	.000	-.272	-1.799	.078
	KADT	-.001	.001	-.235	-1.577	.121

a. Dependent Variable: abse

Hasil Uji Regresi

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KADT, Uk_DRKS, KIND, Kep_INST, ^a Kep_MANJ	.	Enter

a. All requested variables entered.

b. Dependent Variable: CFROA

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.717 ^a	.513	.467	.008864

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.004	5	.001	10.972	.000 ^a
	Residual	.004	52	.000		
	Total	.008	57			

a. Predictors: (Constant), KADT, Uk_DRKS, KIND, Kep_INST, Kep_MANJ

b. Dependent Variable: CFROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.035	.014		2.505	.015
	Kep_INST	-.001	.000	-1.018	-3.911	.000
	Kep_MANJ	-.001	.000	-.964	-3.446	.001
	KIND	-.013	.009	-.164	-1.398	.168
	Uk_DRKS	.003	.001	.432	3.727	.000
	KADT	.002	.002	.167	1.467	.148

a. Dependent Variable: CFROA