

LAMPIRAN 1

Daftar Perusahaan Sampel Penelitian

NO	NAMA PERUSAHAAN
1	PT. Arena Pharmaceuticals, Inc
2	PT. Astra Internasional Tbk
3	PT. Astra Otoparts Tbk
4	PT. Sepatu BATA Tbk
5	PT. Charoen Pokhand Indonesia Tbk
6	PT. Delta Djakarta Tbk
7	PT. Darya – Varia Laboratoria Tbk
8	PT. Ekadharna Internasional Tbk
9	PT. Gudang Garam Tbk
10	PT. Hanjaya Mandala Sampoerna Tbk
11	PT. Kimia Farma Tbk
12	PT. Lion Metal Works Tbk
13	PT. Merck Tbk
14	PT. Mayora Indah Tbk
15	PT. Sekar Laut Tbk
16	PT. Semen Indonesia Persero Tbk
17	PT. Selamat Sampoerna Tbk
18	PT. Tunas Baru Lampung Tbk
19	PT. Mandom Indonesia Tbk
20	PT. Surya Toto Indonesia Tbk
21	PT. Tempo Scan Pasific Tbk
22	PT. Unilever Indonesia Tbk
23	PT. Wismilak Inti Makmur Tbk
24	PT. Kalbe Farma Tbk

LAMPIRAN 2

ROA

KODE	TAHUN	LABA BERSIH	TOTAL ASSET	ROA
ARNA	2012	158.684.349.130	937.359.770.277	0,169289
ARNA	2013	237.697.913.883	1.135.244.802.060	0,20938
ARNA	2014	261.651.053.219	1.259.175.442.875	0,207796
ARNA	2015	71.209.943.348	1.430.779.475.454	0,04977
ASII	2013	23.708	213.994	0,110788
ASII	2014	22.125	236.029	0,093738
ASII	2015	15.613	245.435	0,063614
ASII	2016	18.302	261.855	0,069894
AUTO	2012	1.235.914	8.881.642	0,139154
AUTO	2013	1.099.709	12.617.678	0,087156
AUTO	2014	956.409	14.380.926	0,066505
AUTO	2015	322.701	14.339.110	0,022505
AUTO	2016	483.421	14.612.274	0,033083
BATA	2012	69.343.396	574.107.994	0,120785
BATA	2014	70.781.440	774.891.087	0,091344
BATA	2015	129.519.446	795.257.974	0,162865
BATA	2016	42.231.663	804.742.917	0,052478
CPIN	2012	2.680.872	12.348.627	0,217099
CPIN	2013	2.528.690	15.722.197	0,160836
CPIN	2014	1.746.644	20.862.439	0,083722
CPIN	2015	1.832.598	24.684.915	0,07424
CPIN	2016	2.251.813	24.204.994	0,093031
DLTA	2014	288.073.432	991.947.134	0,290412
DVLA	2012	148.909.089	1.074.691.476	0,13856
DVLA	2013	125.796.473	1.190.054.288	0,105706
DVLA	2014	80.929.476	1.236.247.525	0,065464
DVLA	2015	107.894.430	1.376.278.237	0,078396
DVLA	2016	152.083.400	1.531.365.558	0,099312
EKAD	2012	36.197.747.370	273.893.467.429	0,13216
EKAD	2013	39.450.652.821	343.601.504.089	0,114815
EKAD	2014	41.780.645.609	411.348.790.570	0,10157
EKAD	2015	47.040.256.456	389.691.595.500	0,120711
EKAD	2016	90.685.821.530	702.508.630.708	0,129089
GGRM	2012	4.068.711	41.509.325	0,098019
GGRM	2014	5.395.293	58.220.600	0,09267
GGRM	2015	6.452.834	63.505.413	0,101611
GGRM	2016	6.672.682	62.951.634	0,105997

HMSP	2012	9.805.421	26.247.527	0,373575
HMSP	2013	10.807.957	27.404.594	0,394385
HMSP	2014	10.014.995	28.380.630	0,352881
HMSP	2015	10.363.308	38.010.724	0,272642
HMSP	2016	12.762.229	42.508.277	0,300229
ICBP	2012	2.287.242	17.753.480	0,128833
ICBP	2013	2.286.639	21.267.470	0,107518
ICBP	2014	2.522.328	24.910.211	0,101257
ICBP	2015	2.923.148	26.560.624	0,110056
ICBP	2016	3.631.301	28.901.948	0,125642
KAEF	2012	205.763.997.378	2.076.347.580.785	0,099099
KAEF	2013	215.642.329.977	2.471.939.548.890	0,087236
KAEF	2014	236.531.070.864	2.968.184.626.297	0,079689
KAEF	2015	252.972.506.074	3.236.224.076.311	0,078169
KAEF	2016	271.597.947.663	4.612.562.541.064	0,058882
KLBF	2013	1.970.452.449.686	11.315.061.275.026	0,174144
KLBF	2014	2.121.090.581.630	12.425.032.367.729	0,170711
KLBF	2015	2.057.694.281.873	13.696.417.381.439	0,150236
KLBF	2016	2.350.884.933.551	15.226.009.210.657	0,154399
LION	2014	49.001.630.102	600.102.716.315	0,081655
LION	2015	46.018.637.487	639.330.150.373	0,071979
LION	2016	42.345.417.055	685.812.995.987	0,061745
MERK	2013	175.444.757	696.946.318	0,251734
MERK	2014	181.472.234	716.599.526	0,253241
MERK	2016	153.842.847	743.934.894	0,206796
MYOR	2012	742.836.954.804	8.302.506.241.903	0,089471
MYOR	2013	1.058.418.939.252	9.709.838.250.473	0,109005
MYOR	2014	409.824.768.594	10.291.108.029.334	0,039823
MYOR	2015	1.250.233.128.560	11.342.715.686.221	0,110223
MYOR	2016	1.388.676.127.665	12.922.421.859.142	0,107463
ROTI	2012	149.149.548.025	1.204.944.681.223	0,123781
ROTI	2013	158.015.270.921	1.822.689.047.108	0,086693
ROTI	2014	188.577.521.074	2.142.894.276.216	0,088001
ROTI	2015	270.538.700.440	2.706.323.637.034	0,099965
ROTI	2016	279.777.368.831	2.919.640.858.718	0,095826
SKLT	2012	7.962.693.771	249.746.467.756	0,031883
SKLT	2014	16.480.714.984	331.574.891.637	0,049704
SKLT	2015	20.066.791.849	377.110.748.359	0,053212
SKLT	2016	20.646.121.074	568.239.939.951	0,036333

SMGR	2012	4.924.791.472	26.579.083.786	0,185288
SMGR	2014	5.573.577.279	34.314.666.027	0,162426
SMGR	2015	4.525.441.038	38.153.118.932	0,118613
SMGR	2016	4.535.036.823	44.226.895.982	0,10254
TCID	2012	150.803.441.969	1.261.572.952.461	0,119536
TCID	2013	160.148.465.833	1.465.952.460.752	0,109245
TCID	2014	174.314.394.101	1.853.235.343.636	0,09406
TCID	2015	544.474.278.014	2.082.096.848.703	0,261503
TCID	2016	162.059.596.347	2.185.101.038.101	0,074166
TOTO	2012	236.695.643.357	1.522.633.914.388	0,155451
TOTO	2013	236.557.513.162	1.746.177.682.568	0,135472
TOTO	2014	293.803.908.949	2.027.288.693.678	0,144925
TOTO	2015	285.236.780.659	2.439.540.859.205	0,116922
TSPC	2012	643.568.078.718	4.632.984.970.719	0,13891
TSPC	2013	674.146.721.834	5.407.957.915.805	0,124658
TSPC	2014	584.293.062.124	5.592.730.492.960	0,104474
TSPC	2015	529.218.651.807	6.284.729.099.203	0,084207
TSPC	2016	545.493.536.262	6.585.807.349.438	0,082829
WIIM	2014	112.304.822.060	1.332.907.675.785	0,084256
WIIM	2015	131.081.111.587	1.342.700.045.391	0,097625
WIIM	2016	106.290.306.868	1.353.634.132.275	0,078522

LAMPIRAN 3

IOS

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
ARNA	2012	861.918.564.164	329.998.840.842	531.919.723.322	531.919.723.321	937.359.770.277	0,5674659
ARNA	2013	1.078.696.319.135	387.354.243.908	691.342.075.227	691.342.075.226	1.135.244.802.060	0,6089806
ARNA	2014	1.150.695.660.932	458.546.093.479	692.149.567.453	692.149.567.452	1.259.938.133.543	0,549352
ARNA	2015	1.185.424.482.037	533.173.517.215	652.250.964.822	652.250.964.821	1.430.779.475.454	0,4558711
ASII	2013	67.356	(29.494)	96.850	96.849	182.274	0,5313374
ASII	2014	74.896	(33.645)	108.541	108.540	182.274	0,5954771
ASII	2015	8.220	(1.534)	9.754	9.753	182.274	0,0535074
ASII	2016	6.450	(1.775)	8.225	8.224	182.274	0,0451189
AUTO	2012	3.090.584	(1.263.653)	4.354.237	4.354.236	8.881.642	0,4902512
AUTO	2013	4.886.083	(2.197.280)	7.083.363	7.083.362	12.617.678	0,561384
AUTO	2014	4.611.569	(1.673.170)	6.284.739	6.284.738	12.484.843	0,5033894
AUTO	2015	5.122.653	(2.005.521)	7.128.174	7.128.173	14.380.926	0,4956686

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
AUTO	2016	5.703.499	(2.404.339)	8.107.838	8.107.837	14.612.274	0,5548648
BATA	2012	327.918.414	140.025.774	187.892.640	187.892.639	574.107.994	0,3272775
BATA	2014	441.535.732	196.309.745	245.225.987	245.225.986	774.891.087	0,3164651
BATA	2015	458.155.131	223.418.940	234.736.191	234.736.190	795.257.974	0,2951699
BATA	2016	468.814.010	249.259.573	219.554.437	219.554.436	804.742.917	0,2728256
CPIN	2012	4.751.653	1.583.614	3.168.039	3.168.038	12.348.627	0,2565498
CPIN	2013	6.043.246	1.883.381	4.159.865	4.159.864	15.722.197	0,2645854
CPIN	2014	8.381.485	2.319.941	6.061.544	6.061.543	20.862.439	0,2905481
CPIN	2015	11.642.435	2.982.343	8.660.092	8.660.091	24.916.656	0,3475623
CPIN	2016	12.732.101	3.823.300	8.908.801	8.908.800	24.204.994	0,3680563
DLTA	2014	435.688.998	322.092.582	113.596.416	113.596.415	991.947.134	0,1145186
DVLA	2012	379.279.914	(160.984.692)	540.264.606	540.264.605	1.074.691.476	0,502716
DVLA	2013	430.165.088	(187.109.920)	617.275.008	617.275.007	1.190.054.288	0,5186948

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
DVLA	2014	473.676.899	(206.636.956)	680.313.855	680.313.854	1.236.247.525	0,5503055
DVLA	2015	12.886.366	(11.274.551)	24.160.917	24.160.916	1.376.278.237	0,0175553
DVLA	2016	24.634.296	(20.624.276)	45.258.572	45.258.571	1.531.365.558	0,0295544
EKAD	2012	125.241.373.512	40.588.701.893	84.652.671.619	84.652.671.618	273.893.467.429	0,3090715
EKAD	2013	146.229.369.980	47.714.705.021	98.514.664.959	98.514.664.958	343.601.504.089	0,286712
EKAD	2014	163.022.824.087	57.677.258.131	105.345.565.956	105.345.565.955	411.348.790.570	0,2560979
EKAD	2015	163.250.517.427	66.664.784.036	96.585.733.391	96.585.733.390	389.691.595.500	0,2478517
EKAD	2016	422.111.494.542	70.339.979.380	351.771.515.162	351.771.515.161	70.250.863.070.841	0,0050074
GGRM	2012	17.871.747	(7.482.421)	25.354.168	25.354.167	41.509.325	0,6108065
GGRM	2014	28.925.682	(9.952.410)	38.878.092	38.878.091	58.220.600	0,6677721
GGRM	2015	31.774.012	(11.667.524)	43.441.536	43.441.535	63.505.413	0,6840603
GGRM	2016	34.229,10	(13.730.151)	13.764.380	13.764.379	62.951.634	0,2186501
HMSP	2012	7.121.887	3.006.809			26.247.527	0,1567796

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
				4.115.078	4.115.077		
HMSP	2013	366.063	(2.449)	368.512	368.511	27.404.594	0,0134471
HMSP	2014	450.004	(14.013)	464.017	464.016	28.380.630	0,0163497
HMSP	2015	640.488	(34.872)	675.360	675.359	38.010.724	0,0177676
HMSP	2016	640.727	(55.629)	696.356	696.355	42.508.277	0,0163816
ICBP	2012	6.488.311	2.648.555	3.839.756	3.839.755	17.753.480	0,2162818
ICBP	2013	7.880.827	3.036.420	4.844.407	4.844.406	21.267.470	0,2277848
ICBP	2014	9.212.098	3.373.255	5.838.843	5.838.842	24.910.211	0,2343955
ICBP	2015	10.401.682	3.846.022	6.555.660	6.555.659	26.560.624	0,2468187
ICBP	2016	11.470.899	4.356.611	7.114.288	7.114.287	28.901.948	0,2461525
KAEF	2012	849.259.019.833	400.118.701.950	449.140.317.883	449.140.317.882	2.076.347.580.785	0,2163127
KAEF	2013	920.958.119.194	422.313.741.061	498.644.378.133	498.644.378.132	2.471.939.548.890	0,2017219
KAEF	2014	1.015.617.539.784	446.748.891.361	568.868.648.423	568.868.648.422	2.968.184.626.297	0,1916554

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
KAEF	2015	1.173.743.010.642	492.000.230.643	681.742.779.999	681.742.779.998	3.434.879.313.034	0,1984765
KAEF	2016	1.547.985.137.514	541.239.880.425	1.006.745.257.089	1.006.745.257.088	4.612.562.541.064	0,2182616
KLBF	2013	4.554.831.704.583	1.629.284.921.533	2.925.546.783.050	2.925.546.783.049	11.315.061.275.026	0,2585533
KLBF	2014	4.197.937.968.953	1.874.810.267.561	2.323.127.701.392	2.323.127.701.391	12.425.032.367.729	0,1869716
KLBF	2015	5.356.377.065.353	2.160.877.301.037	3.195.499.764.316	3.195.499.764.315	13.696.417.381.439	0,2333092
KLBF	2016	7.014.891.309.725	2.459.135.208.145	4.555.756.101.580	4.555.756.101.579	15.226.009.210.657	0,2992088
LION	2014	164.045.819.720	62.439.453.177	101.606.366.543	101.606.366.542	605.165.911.239	0,1678984
LION	2015	187.707.466.141	74.752.659.138	112.954.807.003	112.954.807.002	639.330.150.373	0,1766768
LION	2016	206.493.580.691	86.099.459.108	120.394.121.583	120.394.121.582	685.812.995.987	0,1755495
MERK	2013	130.191.799	(68.565.005)	198.756.804	198.756.803	696.946.318	0,2851824
MERK	2014	155.731.264	(74.346.344)	230.077.608	230.077.607	716.559.526	0,3210865
MERK	2016	223.070.311	(93.078.358)	316.148.669	316.148.668	743.934.894	0,4249682
MYOR	2012	4.388.711.470.494	1.530.778.553.459	2.857.932.917.035	2.857.932.917.034	8.302.506.241.903	0,3442253

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
MYOR	2013	5.003.128.287.724	1.888.799.563.042	3.114.328.724.682	3.114.328.724.681	9.710.223.454.000	0,3207268
MYOR	2014	5.873.186.344.959	2.288.174.627.876	3.585.011.717.083	3.585.011.717.082	10.291.108.029.334	0,3483601
MYOR	2015	6.523.296.351.537	2.752.600.509.844	3.770.695.841.693	3.770.695.841.692	11.342.715.686.221	0,3324333
MYOR	2016	7.118.373.594.143	3.258.953.564.351	3.859.420.029.792	3.859.420.029.791	12.922.421.859.142	0,2986607
ROTI	2012	1.043.695.922.861	149.797.780.590	893.898.142.271	893.898.142.270	1.204.944.681.223	0,7418582
ROTI	2013	1.387.449.998.998	212.198.825.657	1.175.251.173.341	1.175.251.173.340	1.822.689.047.108	0,6447897
ROTI	2014	1.985.325.369.185	305.343.711.066	1.679.981.658.119	1.679.981.658.118	2.142.894.276.216	0,7839779
ROTI	2015	2.233.767.649.769	412.389.444.271	1.821.378.205.498	1.821.378.205.497	2.706.323.637.034	0,6730083
ROTI	2016	2.349.810.379.386	507.087.886.861	1.842.722.492.525	1.842.722.492.524	2.919.640.858.718	0,631147
SKLT	2012	153.390.180.951	51.661.474.694	101.728.706.257	101.728.706.256	249.746.467.756	0,4073279
SKLT	2014	218.093.190.190	82.882.556.889	135.210.633.301	135.210.633.300	331.574.891.637	0,4077831
SKLT	2015	246.952.595.830	98.395.905.351	148.556.690.479	148.556.690.478	377.110.748.359	0,3939339
SKLT	2016	414.363.388.926	114.688.913.694	299.674.475.232	299.674.475.231	568.239.939.951	0,5273731

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
SMGR	2012	24.599.068.109	7.804.952.676	16.794.115.433	16.794.115.432	26.579.083.786	0,6318546
SMGR	2014	30.338.546.988	10.117.480.338	20.221.066.650	20.221.066.649	34.314.666.027	0,5892835
SMGR	2015	234.214.522	59.091.259	175.123.263	175.123.262	38.153.118.932	0,00459
SMGR	2016	234.939.522	74.245.477	160.694.045	160.694.044	44.226.895.982	0,0036334
TCID	2012	923.844.558.450	483.711.637.777	440.132.920.673	440.132.920.672	1.261.572.952.461	0,3488763
TCID	2013	1.226.948.630.746	542.489.016.162	684.459.614.584	684.459.614.583	1.465.952.460.752	0,4669044
TCID	2014	1.529.838.298.495	605.886.738.182	923.951.560.313	923.951.560.312	1.853.235.343.636	0,4985614
TCID	2015	1.523.178.703.640	620.483.957.753	902.694.745.887	902.694.745.886	969.424.309.287	0,9311658
TCID	2016	1.658.350.554.343	723.005.694.031	935.344.860.312	935.344.860.311	2.185.101.038.101	0,4280557
TOTO	2012	975.333.778.886	514.152.003.886	461.181.775.000	461.181.774.999	1.522.663.914.388	0,3028782
TOTO	2013	1.122.379.597.562	563.596.628.375	558.782.969.187	558.782.969.186	1.746.177.682.568	0,3200035
TOTO	2014	1.430.190.686.816	623.073.320.724	807.117.366.092	807.117.366.091	2.027.288.693.678	0,3981265
TOTO	2015	1.563.872.126.375	688.745.102.230	875.127.024.145	875.127.024.144	2.439.540.859.205	0,3587261

KODE	TAHUN	AKTIVA TETAP	AKUMULASI PENYUSUTAN	NILAI BUKU AKTIVA TETAP	PERUBAHAN NILAI AKTIVA TETAP	TOTAL ASET	IOS
TSPC	2012	1.714.329.930.608	713.507.901.811	1.000.822.028.797	1.000.822.028.796	4.632.984.970.719	0,216021
TSPC	2013	1.940.017.438.657	736.165.546.442	1.203.851.892.215	1.203.851.892.214	5.407.957.915.805	0,2226075
TSPC	2014	2.363.690.958.867	809.301.105.665	1.554.389.853.202	1.554.389.853.201	5.592.730.492.960	0,2779304
TSPC	2015	2.526.700.278.759	910.137.817.881	1.616.562.460.878	1.616.562.460.877	6.284.729.099.203	0,2572207
TSPC	2016	2.761.679.961.190	954.935.748.917	1.806.744.212.273	1.806.744.212.272	6.585.807.349.438	0,2743391
WIIM	2014	523.509.304.614	213.679.244.437	309.830.060.177	309.830.060.176	1.332.907.675.785	0,2324468
WIIM	2015	584.381.570.534	252.633.270.784	331.748.299.750	331.748.299.749	1.342.700.945.391	0,2470753
WIIM	2016	618.325.384.119	287.887.293.414	330.438.090.705	330.438.090.704	1.353.634.132.275	0,2441118

LAMPIRAN 4

DER

KODE	TAHUN	TOTAL KEWAJIBAN	TOTAL EKUITAS	DER
ARNA	2012	332.551.590.871	604.808.179.406	0,549846
ARNA	2013	366.754.918.531	768.489.883.529	0,477241
ARNA	2014	346.944.901.743	912.230.541.132	0,380326
ARNA	2015	536.050.998.398	894.728.477.056	0,599121
ASII	2013	107.806	106.188	1,015237
ASII	2014	115.705	120.324	0,961612
ASII	2015	118.902	126.553	0,939543
ASII	2016	121.949	139.906	0,87165
AUTO	2012	3.396.543	5.485.099	0,619231
AUTO	2013	3.058.924	9.558.754	0,320013
AUTO	2014	4.244.369	10.136.557	0,418719
AUTO	2015	4.195.684	10.143.426	0,413636
AUTO	2016	4.075.716	10.536.558	0,386817
BATA	2012	186.267.966	387.488.468	0,480706
BATA	2014	345.775.482	429.115.605	0,805786
BATA	2015	248.070.766	547.187.208	0,453356
BATA	2016	247.587.638	557.155.279	0,444378
CPIN	2012	4.172.163	8.176.464	0,510265
CPIN	2013	5.771.971	9.950.900	0,580045
CPIN	2014	9.919.150	10.943.289	0,906414
CPIN	2015	12.123.488	12.561.427	0,965136
CPIN	2016	10.047.751	14.157.243	0,709725
DLTA	2014	227.473.253	764.473.253	0,297556
DVLA	2012	233.144.997	841.546.479	0,277044
DVLA	2013	275.351.336	914.702.952	0,301028
DVLA	2014	273.816.042	962.431.483	0,284504
DVLA	2015	402.760.903	973.517.334	0,413717
DVLA	2016	451.785.946	1.079.579.612	0,418483
EKAD	2012	81.915.660.390	191.977.807.039	0,426693
EKAD	2013	105.893.942.734	237.707.561.355	0,44548
EKAD	2014	138.149.558.606	273.199.231.964	0,505673
EKAD	2015	97.730.178.889	291.961.416.611	0,334737
EKAD	2016	110.503.822.983	592.004.807.725	0,18666
GGRM	2012	14.903.612	26.605.713	0,560166
GGRM	2014	24.991.880	33.228.720	0,752117
GGRM	2015	25.497.504	38.007.909	0,670847
GGRM	2016	23.387.406	39.564.228	0,591125

HMSP	2012	12.939.107	13.308.420	0,97225
HMSP	2013	13.249.559	14.155.035	0,936032
HMSP	2014	14.882.516	13.498.114	1,102563
HMSP	2015	5.994.664	32.016.060	0,187239
HMSP	2016	8.333.263	34.175.014	0,243841
ICBP	2012	5.766.682	11.986.798	0,481086
ICBP	2013	8.001.739	13.265.731	0,603189
ICBP	2014	9.870.264	15.039.947	0,65627
ICBP	2015	10.173.713	16.386.911	0,620844
ICBP	2016	10.401.125	18.500.823	0,562198
KAEF	2012	634.813.891.119	1.441.533.689.666	0,440374
KAEF	2013	847.584.859.909	1.624.354.688.981	0,521798
KAEF	2014	1.157.040.676.384	1.811.143.949.913	0,638845
KAEF	2015	1.374.127.253.841	1.862.096.822.470	0,737946
KAEF	2016	2.341.155.131.870	2.271.407.409.194	1,030707
KLBF	2013	2.815.103.309.451	8.499.957.965.575	0,33119
KLBF	2014	2.607.556.689.283	9.817.475.678.446	0,265604
KLBF	2015	2.758.131.396.170	10.938.285.985.269	0,252154
KLBF	2016	2.762.162.069.572	12.463.847.141.085	0,221614
LION	2014	156.123.759.272	443.978.957.043	0,351647
LION	2015	184.730.654.202	454.804.831.746	0,406176
LION	2016	215.209.902.816	470.603.093.171	0,457307
MERK	2013	184.727.696	512.218.622	0,360642
MERK	2014	162.908.670	553.690.856	0,294223
MERK	2016	161.262.425	582.672.469	0,276763
MYOR	2012	5.234.655.914.665	3.067.850.327.238	1,706294
MYOR	2013	5.771.077.430.823	3.938.760.819.650	1,465201
MYOR	2014	6.190.553.036.545	4.100.554.992.789	1,509687
MYOR	2015	6.148.255.759.034	5.194.459.927.187	1,183618
MYOR	2016	6.657.165.872.077	6.265.255.987.065	1,062553
ROTI	2012	538.337.083.673	666.607.597.550	0,807577
ROTI	2013	1.035.351.397.437	787.337.649.671	1,315003
ROTI	2014	1.182.771.921.472	960.122.354.744	1,231897
ROTI	2015	1.517.788.685.162	1.188.534.951.872	1,277025
ROTI	2016	1.476.889.086.692	1.442.751.772.026	1,023661
SKLT	2012	120.263.906.808	129.482.560.948	0,928804
SKLT	2014	178.206.785.017	153.368.106.620	1,161955
SKLT	2015	225.066.080.248	152.044.668.111	1,480263
SKLT	2016	272.088.644.079	296.151.295.872	0,918749

SMGR	2012	8.414.229.138	18.164.854.648	0,463215
SMGR	2014	9.312.214.091	25.002.451.936	0,372452
SMGR	2015	10.712.320.531	27.440.798.401	0,390379
SMGR	2016	13.652.504.525	30.574.391.457	0,446534
TCID	2012	164.751.376.547	1.096.821.575.914	0,150208
TCID	2013	282.961.770.795	1.182.990.689.957	0,239192
TCID	2014	569.730.901.368	1.283.504.442.268	0,443887
TCID	2015	367.225.370.670	1.714.871.478.033	0,214142
TCID	2016	401.942.530.776	1.783.158.507.325	0,22541
TOTO	2012	624.499.013.875	898.164.900.513	0,695306
TOTO	2013	710.527.286.893	1.035.650.413.675	0,686069
TOTO	2014	796.096.371.054	1.231.192.322.624	0,646606
TOTO	2015	947.997.940.099	1.491.542.919.106	0,635582
TSPC	2012	1.279.828.890.909	3.353.156.079.810	0,381679
TSPC	2013	1.545.006.061.565	3.862.951.854.240	0,399955
TSPC	2014	1.460.391.494.410	4.132.338.998.550	0,353406
TSPC	2015	1.947.588.124.083	4.337.140.975.120	0,449049
TSPC	2016	1.950.534.206.746	4.635.273.142.692	0,420802
WIIM	2014	478.482.577.195	854.425.098.590	0,560005
WIIM	2015	398.991.064.485	943.708.980.906	0,42279
WIIM	2016	362.540.740.471	991.093.391.804	0,365799

LAMPIRAN 5

CASH RATIO

KODE	TAHUN	CASH	CURRENT LIABILITY	CASH RATIO
ARNA	2012	45.047.439.149	277.678.054.056	0,16222902
ARNA	2013	32.139.868.157	311.780.561.616	0,1030849
ARNA	2014	47.235.005.563	315.672.702.842	0,14963285
ARNA	2015	5.104.533.709	498.857.920.866	0,01023244
ASII	2013	18.557	71.139	0,26085551
ASII	2014	20.902	73.523	0,28429199
ASII	2015	27.102	76.242	0,35547336
ASII	2016	29.357	89.079	0,3295614
AUTO	2012	651.750	2.751.766	0,2368479
AUTO	2013	1.473.625	2.661.312	0,55372125
AUTO	2014	1.275.050	3.857.809	0,33051144
AUTO	2015	977.854	3.625.907	0,26968535
AUTO	2016	914.635	3.258.146	0,28072253
BATA	2012	9.444.567	168.267.966	0,05612813
BATA	2014	4.035.526	316.233.635	0,01276122
BATA	2015	32.366.700	210.931.517	0,15344649
BATA	2016	5.738.209	207.734.690	0,02762278
CPIN	2012	954.694	2.167.652	0,44042771
CPIN	2013	1.146.852	2.327.048	0,49283556
CPIN	2014	884.831	4.467.240	0,19807107
CPIN	2015	1.679.273	5.703.842	0,29441085
CPIN	2016	2.504.434	5.550.257	0,45122847
DLTA	2014	415.161.151	190.952.635	2,17415775
DVLA	2012	292.912.491	191.717.606	1,52783303
DVLA	2013	316.700.623	215.473.310	1,4697905
DVLA	2014	321.856.855	178.583.390	1,80227766
DVLA	2015	422.259.085	296.298.118	1,42511565
DVLA	2016	372.378.578	374.427.510	0,99452783
EKAD	2012	6.427.674.775	74.814.329.851	0,08591502
EKAD	2013	9.840.519.275	98.355.431.960	0,10005059
EKAD	2014	13.222.553.628	127.248.837.925	0,103911
EKAD	2015	49.519.815.569	79.594.446.891	0,62215164
EKAD	2016	94.849.702.667	69.110.450.442	1,37243647
GGRM	2012	1.285.799	13.802.317	0,0931582
GGRM	2014	1.588.110	23.783.134	0,06677463
GGRM	2015	2.725.891	24.045.086	0,11336582

GGRM	2016	1.595.120	21.638.565	0,07371653
HMSP	2012	783.505	11.897.977	0,06585195
HMSP	2013	657.276	12.123.790	0,05421374
HMSP	2014	65.086	13.600.230	0,00478565
HMSP	2015	1.718.738	4.538.674	0,37868726
HMSP	2016	5.056.183	6.428.478	0,78652879
ICBP	2012	5.484.318	3.579.487	1,53215195
ICBP	2013	5.526.173	4.696.583	1,17663693
ICBP	2014	7.342.986	6.230.997	1,17846085
ICBP	2015	7.657.510	6.002.344	1,27575327
ICBP	2016	8.371.980	6.469.785	1,29401209
KAEF	2012	316.497.879.806	537.184.235.226	0,58917939
KAEF	2013	394.149.909.832	746.123.148.554	0,52826388
KAEF	2014	573.360.267.681	854.811.681.427	0,67074454
KAEF	2015	460.994.073.484	1.088.431.346.892	0,42353987
KAEF	2016	647.683.951.012	1.696.208.867.581	0,3818421
KLBF	2013	1.426.460.966.674	2.640.590.023.748	0,54020539
KLBF	2014	1.894.609.528.205	2.385.920.172.489	0,79407918
KLBF	2015	2.718.619.232.764	2.365.880.490.863	1,14909407
KLBF	2016	2.895.582.003.331	2.317.161.787.100	1,24962444
LION	2014	173.492.110.768	132.155.047.433	1,31279216
LION	2015	202.395.371.009	133.693.524.978	1,51387564
LION	2016	209.849.771.599	152.533.565.561	1,37576127
MERK	2013	184.226.649	147.818.253	1,24630514
MERK	2014	257.411.689	129.820.145	1,98283317
MERK	2016	114.436.004	120.622.129	0,94871484
MYOR	2012	1.339.570.311.638	1.924.434.119.144	0,69608531
MYOR	2013	1.860.492.328.823	2.631.646.469.682	0,70696895
MYOR	2014	712.922.612.494	3.114.337.601.362	0,22891629
MYOR	2015	1.682.075.365.772	3.151.495.162.694	0,53373884
MYOR	2016	1.543.129.244.709	3.884.051.319.005	0,39729888
ROTI	2012	37.871.639.602	195.455.567.772	0,19376086
ROTI	2013	101.142.256.234	320.197.405.822	0,31587469
ROTI	2014	162.584.129.984	307.608.669.233	0,52854209
ROTI	2015	515.237.282.682	395.920.006.814	1,30136713
ROTI	2016	610.989.176.180	320.501.824.382	1,90635163
SKLT	2012	4.532.278.287	88.824.705.832	0,05102497
SKLT	2014	7.280.818.687	141.425.302.223	0,05148173
SKLT	2015	7.680.719.075	159.132.842.277	0,04826608
SKLT	2016	12.779.053.888	169.302.583.936	0,07548056
SMGR	2012	3.022.124.696	4.825.204.637	0,62632052
SMGR	2014	4.925.949.551	5.273.269.122	0,93413582

SMGR	2015	3.964.018.180	6.599.189.622	0,60068257
SMGR	2016	2.834.444.371	8.151.673.428	0,34771319
TCID	2012	134.940.399.040	99.477.347.026	1,35649375
TCID	2013	73.824.541.258	203.320.578.032	0,36309429
TCID	2014	95.091.166.887	486.053.837.459	0,19563916
TCID	2015	219.669.986.396	222.930.621.643	0,98537377
TCID	2016	298.563.784.107	223.305.151.868	1,33702148
TOTO	2012	200.150.537.826	448.767.622.942	0,4460004
TOTO	2013	252.491.009.837	496.494.829.421	0,50854711
TOTO	2014	84.043.058.194	528.814.814.904	0,1589272
TOTO	2015	167.008.027.010	560.119.357.447	0,29816507
TSPC	2012	1.651.451.019.395	1.097.134.545.306	1,5052402
TSPC	2013	1.792.221.819.763	1.347.465.965.403	1,33006834
TSPC	2014	1.460.372.816.467	1.237.332.206.210	1,18025928
TSPC	2015	1.736.027.664.442	1.696.486.657.073	1,02330759
TSPC	2016	1.686.270.815.296	1.653.413.220.121	1,01987259
WIIM	2014	75.162.596.823	439.445.908.771	0,17103947
WIIM	2015	91.875.822.118	341.705.551.602	0,26887424
WIIM	2016	60.923.942.562	293.711.761.060	0,20742766

LAMPIRAN 6

DPR

KODE	TAHUN	DPS	EPS	DPR
ARNA	2012	20	85	0,235294
ARNA	2013	40	32	1,25
ARNA	2014	16	35	0,457143
ARNA	2015	12	10	1,2
ASII	2013	64	480	0,133333
ASII	2014	216	474	0,455696
ASII	2015	216	357	0,605042
ASII	2016	55	374	0,147059
AUTO	2012	105	273	0,384615
AUTO	2013	87	222	0,391892
AUTO	2014	84	180	0,466667
AUTO	2015	72	66	1,090909
AUTO	2016	27	87	0,310345
BATA	2012	2.795	5.334	0,523997
BATA	2014	10	55	0,181818
BATA	2015	10	100	0,1
BATA	2016	10	32	0,3125
CPIN	2012	133	164	0,810976
CPIN	2013	46	154	0,298701
CPIN	2014	46	107	0,429907
CPIN	2015	18	112	0,160714
CPIN	2016	29	135	0,214815
DLTA	2014	20	353	0,056657
DVLA	2012	32	133	0,240602
DVLA	2013	35	112	0,3125
DVLA	2014	22	73	0,30137
DVLA	2015	40	97	0,412371
DVLA	2016	40	136	0,294118
EKAD	2012	7	51	0,137255
EKAD	2013	8	56	0,142857
EKAD	2014	9	58	0,155172
EKAD	2015	9	67	0,134328
EKAD	2016	10	126	0,079365
GGRM	2012	1.000	2.086	0,479386
GGRM	2014	800	2.810	0,284698
GGRM	2015	800	3.345	0,239163
GGRM	2016	2.600	3.470	0,74928
HMSF	2012	1.750	2.269	0,771265

HMSP	2013	2.269	2.468	0,919368
HMSP	2014	2.430	2.306	1,053773
HMSP	2015	975	2.326	0,419175
HMSP	2016	2.225	2.326	0,956578
ICBP	2012	169	374	0,451872
ICBP	2013	186	382	0,486911
ICBP	2014	190	454	0,418502
ICBP	2015	222	515	0,431068
ICBP	2016	222	309	0,718447
KAEF	2012	20	37	0,540541
KAEF	2013	20	39	0,512821
KAEF	2014	20	46	0,434783
KAEF	2015	20	45	0,444444
KAEF	2016	20	48	0,416667
KLBF	2013	19	41	0,463415
KLBF	2014	17	44	0,386364
KLBF	2015	19	43	0,44186
KLBF	2016	19	49	0,387755
LION	2014	400	1.245	0,321285
LION	2015	400	1.245	0,321285
LION	2016	40	81	0,493827
MERK	2013	3.570	7.832	0,455822
MERK	2014	6.250	8.132	0,768569
MERK	2016	100	343	0,291545
MYOR	2012	130	952	0,136555
MYOR	2013	230	1.115	0,206278
MYOR	2014	230	451	0,509978
MYOR	2015	160	451	0,354767
MYOR	2016	300	1.115	0,269058
ROTI	2012	29	147	0,197279
ROTI	2013	37	31	1,193548
ROTI	2014	3	37	0,081081
ROTI	2015	160	1.364	0,117302
ROTI	2016	11	55	0,2
SKLT	2012	2	12	0,166667
SKLT	2014	4	25	0,16
SKLT	2015	6	30	0,2
SKLT	2016	5	30	0,166667
SMGR	2012	331	817	0,405141
SMGR	2014	407	937	0,434365
SMGR	2015	375	762	0,492126
SMGR	2016	305	762	0,400262

TCID	2012	370	748	0,494652
TCID	2013	370	796	0,464824
TCID	2014	370	867	0,426759
TCID	2015	390	2.708	0,144018
TCID	2016	410	806	0,508685
TOTO	2012	200	476	0,420168
TOTO	2013	200	239	0,83682
TOTO	2014	200	297	0,673401
TOTO	2015	120	282	0,425532
TSPC	2012	75	140	0,535714
TSPC	2013	75	141	0,531915
TSPC	2014	75	129	0,581395
TSPC	2015	64	116	0,551724
TSPC	2016	50	119	0,420168
WIIM	2014	19	54	0,351852
WIIM	2015	14	62	0,225806
WIIM	2016	25	51	0,490196

LAMPIRAN 7

UJI DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	97	,022504953236	,394384861166	,12471452191247	,072013097487461
IOS	97	,003633400908	,931165782866	,33844424269823	,197077854349144
DER	97	,15020800116	1,70629442649	,6109472935424	,33999591093392
CASH RATIO	97	,004785654360	2,174157748596	,63744601851136	,549058497450293
DPR	97	,056657223796	1,250000000000	,42539368941251	,257201543191099
Valid N (listwise)	97				

LAMPIRAN 8

UJI REGRESI LINEAR BERGANDA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,338 ^a	,114	,076	,247249364527951

a. Predictors: (Constant), CASH RATIO, ROA, IOS, DER

b. Dependent Variable: DPR

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,726	4	,182	2,971	,023 ^b
	Residual	5,624	92	,061		
	Total	6,351	96			

a. Dependent Variable: DPR

b. Predictors: (Constant), CASH RATIO, ROA, IOS, DER

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,431	,102		4,240	,000
	ROA	,961	,362	,269	2,653	,009
	IOS	-,129	,132	-,099	-,977	,331
	DER	-,052	,081	-,069	-,645	,521
	CASH RATIO	-,079	,049	-,169	-1,599	,113

a. Dependent Variable: DPR

LAMPIRAN 9

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		97
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,24204353
	Absolute	,107
Most Extreme Differences	Positive	,107
	Negative	-,049
Kolmogorov-Smirnov Z		1,052
Asymp. Sig. (2-tailed)		,219

a. Test distribution is Normal.

b. Calculated from data.

LAMPIRAN 10

UJI MULTIKOLENIARITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	,431	,102		4,240	,000		
	ROA	,961	,362	,269	2,653	,009	,936	1,068
	IOS	-,129	,132	-,099	-,977	,331	,942	1,061
	DER	-,052	,081	-,069	-,645	,521	,839	1,192
	CASH	-,079	,049	-,169	-1,599	,113	,865	1,156
	RATIO							

a. Dependent Variable: DPR

LAMPIRAN 11

UJI HETEROSKEDASTISITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,122	,068		1,787	,077
	ROA	,339	,243	,146	1,394	,167
	IOS	,087	,089	,102	,977	,331
	DER	,021	,054	,042	,377	,707
	CASH RATIO	-,051	,033	-,168	-1,544	,126

a. Dependent Variable: ABS_RES

LAMPIRAN 12

UJI AUTOKOLERASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,338 ^a	,114	,076	,247249364527951	1,986

a. Predictors: (Constant), CASH RATIO, ROA, IOS, DER

b. Dependent Variable: DPR

$$DU = 1,7335$$

$$DW = 1,896$$

$$4-DU = 2,2665$$