

## **LAMPIRAN-LAMPIRAN**

**LAMPIRAN 1****Daftar Sampel Perusahaan Manufaktur 2012-2016**

No	Kode Emiten	Nama Emiten
1	AMFG	PT Asahimas Flat Glass, Tbk
2	ARNA	PT Arwana Citra Mulia Tbk
3	ASII	PT Astra International, Tbk
4	AUTO	PT Astra Otoparts, Tbk
5	BATA	PT Sepatu Bata, Tbk
6	CPIN	PT Charoen Pokphand Indonesia Tbk
7	DLTA	PT Delta Djakarta Tbk
8	DVLA	PT Darya Varia Laboratoria Tbk
9	EKAD	PT Ekadharma International Tbk
10	GGRM	PT Gudang Garam Tbk
11	HMSP	PT Hanjaya Mandala Sampoerna Tbk
12	ICBP	PT Indofood CBP Sukses Makmur Tbk
13	INDF	PT Indofood, Tbk
14	INTP	PT Indocement Tunggal Prakasa Tbk
15	KAEF	PT Kimia Farma Tbk
16	KLBF	PT Kalbe Farma Tbk
17	LION	PT Lion Metal Work, Tbk
18	LMSH	PT Lionmesh Prima, Tbk
19	MYOR	PT Mayora Indah Tbk
20	SCCO	PT Supreme Cable Manufakturing & Comerce, Tbk
21	SKLT	PT Sekar Laut, Tbk
22	SMGR	PT Semen Gresik Tbk
23	SMSM	PT Selamat Sempurna, Tbk
24	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
25	TCID	PT Mandoom Indonesia, Tbk
26	TOTO	PT Surya Toto Indonesia Tbk
27	TRIS	PT Trisula International Tbk
28	TRST	PT Trias Sentosa Tbk
29	TSPC	PT Tempo Scan Pasific, Tbk
30	UNVR	PT Unilever Indonesia Tbk
31	WIIM	PT Wismilak Inti Makmur, Tbk

## LAMPIRAN 2. Hasil Perhitungan Variabel

NO	KODE	TAHUN	ROA	DER	IOS	SIZE	DPR
1	AMFG	2012	0.11126	0.26793	0.07454	28.76739	0.10017
2	ARNA	2012	0.16929	0.35477	0.03588	27.56633	0.23378
3	ASII	2012	0.12477	1.02946	0.02931	32.83653	0.42978
4	AUTO	2012	0.12789	0.61923	0.06039	29.81501	0.27663
5	BATA	2012	0.12078	0.48161	0.03194	27.07608	0.52399
6	CPIN	2012	0.2171	0.51026	0.11292	30.14457	0.25883
7	DLTA	2012	0.28635	0.24589	-0.00408	27.33706	0.88157
8	DVLA	2012	0.13856	0.27704	0.02211	27.70305	0.23692
9	EKAD	2012	0.13216	0.42669	0.0399	26.33601	0.13513
10	GGRM	2012	0.09802	0.56017	0.05299	31.35694	0.48704
11	HMSP	2012	0.3789	0.97225	0.01007	30.89859	0.6831
12	ICBP	2012	0.12856	0.48109	0.07205	30.5076	0.44584
13	INDF	2012	0.08056	0.73754	0.04862	31.71404	0.44768
14	INTP	2012	0.20933	0.17181	0.01306	30.75581	0.22644
15	KAEF	2012	0.0991	0.44037	0.0108	28.36163	0.16695
16	KLBF	2012	0.18848	0.27759	0.04189	29.87364	0.55785
17	LION	2012	0.19694	0.16585	0.02739	26.79515	0.18278
18	LMSH	2012	0.32115	0.3181	0.02737	25.57957	0.02325
19	MYOR	2012	0.08966	1.70629	0.09871	29.74758	0.13387
20	SCCO	2012	0.11416	1.27342	0.01459	28.02773	0.2059
21	SKLT	2012	0.03188	0.9288	0.00559	26.24371	0.17349
22	SMGR	2012	0.18536	0.46321	0.19389	30.91115	0.40109
23	SMSM	2012	0.18633	0.75686	-0.00131	27.9965	0.90084
24	SQBB	2012	0.34055	0.22063	0.01646	26.70757	0.83284
25	TCID	2012	0.1192	0.15021	0.01887	27.86338	0.49473
26	TOTO	2012	0.15496	0.69531	-0.00995	28.05148	0.41989
27	TRIS	2012	0.12121	0.50995	0.01646	26.62658	0.14133
28	TRST	2012	0.02808	0.61725	0.04264	28.41407	0.91387
29	TSPC	2012	0.1371	0.38168	0.02475	29.16422	0.53135
30	UNVR	2012	0.40377	2.02013	0.08087	30.11468	0.93973
31	WIIM	2012	0.06403	0.83947	-0.00071	27.81937	0.933
32	AMFG	2013	0.0956	0.28205	0.02632	28.89498	0.10261
33	ARNA	2013	0.20938	0.47724	0.09446	27.75787	0.3115
34	ASII	2013	0.10419	1.01524	0.01652	32.99697	0.44966
35	AUTO	2013	0.08008	0.32452	0.08801	30.15554	0.54511
36	BATA	2013	0.06519	0.71521	0.03266	27.24637	0.78896
37	CPIN	2013	0.16084	0.57998	0.11427	30.38609	0.2983
38	DLTA	2013	0.31198	0.28155	-0.00236	27.48835	0.71036

39	DVLA	2013	0.10571	0.30103	0.02081	27.80502	0.41845
40	EKAD	2013	0.11482	0.44548	0.03537	26.56275	0.1417
41	GGRM	2013	0.08635	0.72592	0.08666	31.55833	0.35858
42	HMSL	2013	0.39477	0.93603	0.02166	30.94173	0.91926
43	ICBP	2013	0.10509	0.60319	0.04585	30.6882	0.49953
44	INDF	2013	0.04402	1.04824	0.09306	31.98274	0.63711
45	INTP	2013	0.18838	0.15796	0.05148	30.9122	0.3305
46	KAEF	2013	0.08575	0.68096	0.01969	28.55318	0.14269
47	KLBF	2013	0.17414	0.33119	0.05928	30.05716	0.49475
48	LION	2013	0.12989	0.1991	0.06021	26.93501	0.32128
49	LMSH	2013	0.1015	0.2827	-0.00304	25.67696	0.10012
50	MERK	2013	0.25173	0.36064	-0.00243	27.26997	0.4558
51	MYOR	2013	0.10438	1.4937	0.0264	29.9042	0.18027
52	ROTI	2013	0.08669	1.315	0.15436	28.23133	0.23596
53	SCCO	2013	0.05957	1.49011	0.01679	28.19749	0.48966
54	SKLT	2013	0.03788	1.16247	0.08048	26.43366	0.18114
55	SMGR	2013	0.17388	0.41226	0.06717	31.0583	0.41301
56	SMSM	2013	0.19748	0.68449	0.00193	28.1691	0.46878
57	SQBB	2013	0.355	0.21362	0.0064	26.76635	0.85607
58	TCID	2013	0.10925	0.23919	0.16667	28.01353	0.46454
59	TOTO	2013	0.13547	0.68607	0.05589	28.18845	0.41881
60	TRIS	2013	0.10934	0.57099	0.04676	26.88748	0.27442
61	TRST	2013	0.01011	0.90733	0.22234	28.81303	0.8518
62	TSPC	2013	0.11807	0.39995	0.03754	29.31889	0.52855
63	UNVR	2013	0.401	2.1373	0.04425	30.2224	0.94651
64	WIIM	2013	0.10767	0.57291	0.05192	27.83723	0.05721
65	AMFG	2014	0.11705	0.2304	0.01345	28.9967	0.0757
66	ARNA	2014	0.2078	0.38033	0.02418	27.86148	0.45064
67	ASII	2014	0.09374	0.96161	0.01435	33.09498	0.46129
68	AUTO	2014	0.06651	0.41872	0.00855	30.29692	0.45957
69	BATA	2014	0.09134	0.80579	0.0453	27.37599	0.5442
70	CPIN	2014	0.08372	0.90641	0.12792	30.66897	0.43186
71	DLTA	2014	0.29041	0.29756	0.02068	27.62294	0.69482
72	DVLA	2014	0.06546	0.2845	0.0194	27.8431	0.30446
73	EKAD	2014	0.09908	0.50567	0.01904	26.74271	0.15431
74	GGRM	2014	0.09267	0.75212	0.07187	31.69526	0.29338
75	HMSL	2014	0.35873	1.10256	0.04267	30.97673	1.04613
76	ICBP	2014	0.10163	0.65627	0.03992	30.8463	0.44572
77	INDF	2014	0.05988	1.08446	-0.01183	32.08466	0.33706
78	INTP	2014	0.18259	0.16543	0.09827	30.99434	0.6282
79	KAEF	2014	0.08558	0.75052	0.02331	28.73388	0.20888

80	KLBF	2014	0.17071	0.2656	0.03854	30.15073	0.38166
81	LION	2014	0.08166	0.35165	0.0686	27.12037	0.42461
82	LMSH	2014	0.05291	0.20668	0.04443	25.66431	0.25935
83	MERK	2014	0.25324	0.29422	0.02757	27.29778	0.77147
84	MYOR	2014	0.03982	1.50969	0.04574	29.9623	0.50192
85	ROTI	2014	0.088	1.2319	0.23554	28.39318	0.08375
86	SCCO	2014	0.0831	1.03343	0.02476	28.13543	0.22408
87	SKLT	2014	0.0497	1.16195	0.02768	26.52712	0.16765
88	SMGR	2014	0.16243	0.37245	0.03959	31.16659	0.43537
89	SMSM	2014	0.24033	0.52541	0.00042	28.19029	0.61706
90	SQBB	2014	0.35878	0.24527	-0.0009	26.85308	0.86986
91	TCID	2014	0.09406	0.44389	0.12923	28.24795	0.42678
92	TOTO	2014	0.14492	0.64661	0.1225	28.33772	0.3372
93	TRIS	2014	0.06861	0.69268	0.04558	26.98457	0.44584
94	TRST	2014	0.00922	0.85143	-0.00365	28.81314	0.46669
95	TSPC	2014	0.10447	0.35341	0.06268	29.35249	0.57762
96	UNVR	2014	0.41502	2.00866	0.03318	30.28993	0.91018
97	WIIM	2014	0.08426	0.56001	0.06834	27.91838	0.35387
98	AMFG	2015	0.07994	0.25959	0.06839	29.0827	0.10171
99	ARNA	2015	0.04977	0.59912	0.10385	27.98924	1.23819
100	ASII	2015	0.06361	0.93969	0.00184	33.13405	0.67828
101	AUTO	2015	0.0225	0.41364	0.01403	30.29401	0.92801
102	BATA	2015	0.16286	0.45336	-0.01318	27.40193	0.05641
103	CPIN	2015	0.07355	0.94864	0.09035	30.84656	0.16108
104	DLTA	2015	0.18496	0.2221	-0.00798	27.66863	0.53154
105	DVLA	2015	0.0784	0.41372	-0.00638	27.9504	0.72399
106	EKAD	2015	0.12071	0.33474	-0.02245	26.68862	0.13369
107	GGRM	2015	0.10161	0.67085	0.01784	31.78215	0.24299
108	HMSP	2015	0.27264	0.18724	0.00951	31.26889	1.1821
109	ICBP	2015	0.11006	0.62084	0.02699	30.91045	0.45172
110	INDF	2015	0.04039	1.12959	0.03359	32.15098	0.67624
111	INTP	2015	0.15763	0.15807	0.06043	30.95023	1.1407
112	KAEF	2015	0.07817	0.73795	0.03488	28.80543	0.1855
113	KLBF	2015	0.15024	0.25215	0.03899	30.24816	0.44068
114	LION	2015	0.07198	0.40636	0.01775	27.18369	0.45213
115	LMSH	2015	0.01453	0.1898	-0.01288	25.61948	0.49371
116	MLBI	2015	0.23653	1.74091	-0.02343	28.37336	0.5855
117	MYOR	2015	0.11022	1.18362	0.01637	30.0596	0.11925
118	ROTI	2015	0.09997	1.27702	0.05225	28.62661	0.10347
119	SCCO	2015	0.08974	0.92242	0.01274	28.20378	0.2584
120	SKLT	2015	0.05321	1.48026	0.03539	26.6558	0.17211

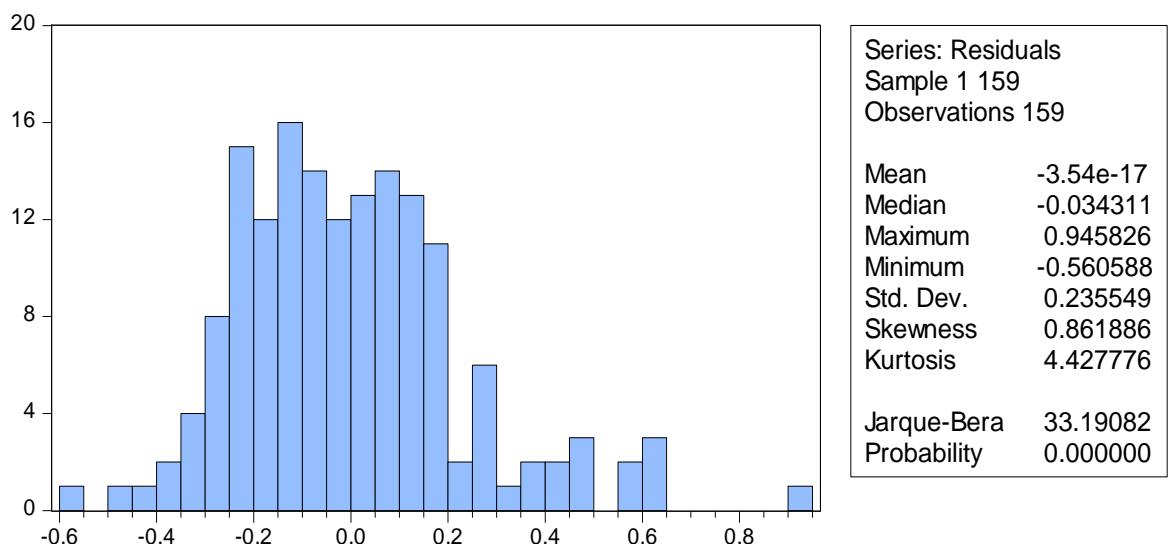
121	SMGR	2015	0.11861	0.39038	0.12965	31.27263	0.49416
122	SMSM	2015	0.20779	0.54148	0.10001	28.42858	0.45721
123	SQBB	2015	0.3237	0.31061	0.00676	26.86321	1.09076
124	TCID	2015	0.2615	0.21414	-0.01021	28.3644	0.14402
125	TOTO	2015	0.11692	0.63558	0.02788	28.52283	0.42404
126	TRIS	2015	0.07238	0.71038	0.01666	27.08247	0.41909
127	TRST	2015	0.00754	0.71563	0.03608	28.84218	0.55463
128	TSPC	2015	0.08421	0.44905	0.00989	29.46914	0.5442
129	WIIM	2015	0.09763	0.42279	0.01632	27.9257	0.21657
130	ARNA	2016	0.05921	0.62771	-0.01691	28.06489	0.40611
131	ASII	2016	0.06989	0.87165	0.00586	33.19881	0.44498
132	AUTO	2016	0.03308	0.38682	0.00634	30.31288	0.26669
133	BATA	2016	0.05248	0.44438	-0.01888	27.41379	0.75941
134	CPIN	2016	0.09194	0.70973	-0.00313	30.81758	0.21369
135	DLTA	2016	0.21248	0.18316	-0.00755	27.8115	0.37751
136	DVLA	2016	0.09931	0.41848	0.09556	28.05718	0.25682
137	GGRM	2016	0.106	0.59113	0.00623	31.77339	0.75297
138	HMSP	2016	0.30023	0.24384	0.01445	31.38072	0.81117
139	ICBP	2016	0.12564	0.5622	0.01933	30.99493	0.4253
140	INDF	2016	0.06409	0.87009	0.00737	32.03987	0.37303
141	INTP	2016	0.12837	0.15348	0.02752	31.03723	0.39472
142	KAEF	2016	0.05888	1.03071	0.07046	29.1598	0.18477
143	KLBF	2016	0.1544	0.22161	0.04054	30.35403	0.38369
144	LION	2016	0.06174	0.45731	0.01085	27.25387	0.49135
145	LMSH	2016	0.0384	0.38794	0.2094	25.81596	0.07677
146	MERK	2016	0.2068	0.27676	0.02582	27.33522	0.29121
147	MLBI	2016	0.4317	1.77227	0.00525	28.45302	0.94221
148	MYOR	2016	0.10746	1.06255	0.00687	30.18999	0.19797
149	ROTI	2016	0.09583	1.02366	0.00731	28.70248	0.19193
150	SCCO	2016	0.13902	1.00745	0.00185	28.52708	0.13581
151	SMGR	2016	0.10254	0.44653	0.12841	31.42035	0.40099
152	SMSM	2016	0.22273	0.427	-0.02514	28.44406	0.6376
153	SQBB	2016	0.34471	0.3506	-0.00895	26.89545	0.9918
154	TCID	2016	0.07417	0.22541	0.01494	28.41268	0.50869
155	TOTO	2016	0.0653	0.694	0.00257	28.57937	0.73467
156	TRIS	2016	0.03782	0.8455	0.0093	27.18427	0.35056
157	TRST	2016	0.01027	0.70289	-0.023	28.82209	0.41545
158	TSPC	2016	0.08283	0.4208	0.02888	29.51594	0.41247
159	WIIM	2016	0.07852	0.3658	-0.00096	27.93381	0.49455

## LAMPIRAN 3

### 1. STATISTIK DESKRIPTIF

	ROA	DER	IOS	SIZE	DPR
Mean	0.137028	0.633364	0.038584	28.94863	0.447993
Median	0.106000	0.510260	0.026400	28.52283	0.425300
Maximum	0.431700	2.137300	0.235540	33.19881	1.238190
Minimum	0.007540	0.150210	-0.025140	25.57957	0.023250
Std. Dev.	0.094041	0.411806	0.047157	1.805691	0.265869
Skewness	1.328588	1.352344	1.745372	0.348196	0.761947
Kurtosis	4.218845	4.799757	6.718078	2.281222	3.069577
Jarque-Bera	56.61832	69.92331	172.3123	6.635626	15.41698
Probability	0.000000	0.000000	0.000000	0.036232	0.000449
Sum	21.78746	100.7050	6.134820	4602.832	71.23081
Sum Sq. Dev.	1.397295	26.79430	0.351356	515.1622	11.16841
Observations	159	159	159	159	159

### 2. UJI NORMALITAS



## LAMPIRAN 3

### 3. UJI HETEROKEDASTISITAS

Heteroskedasticity Test: Harvey				
F-statistic	0.670468	Prob. F(4,154)	0.6134	
Obs*R-squared	2.721550	Prob. Chi-Square(4)	0.6054	
Scaled explained SS	3.068191	Prob. Chi-Square(4)	0.5465	
 Test Equation: Dependent Variable: LRESID2 Method: Least Squares Date: 04/07/18 Time: 10:24 Sample: 1 159 Included observations: 159				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.486431	3.081848	-0.157837	0.8748
ROA	1.205133	2.033156	0.592740	0.5542
DER	0.192418	0.470983	0.408546	0.6834
IOS	-2.411328	4.087790	-0.589885	0.5561
SIZE	-0.137323	0.107834	-1.273462	0.2048
R-squared	0.017117	Mean dependent var	-4.267775	
Adjusted R-squared	-0.008413	S.D. dependent var	2.366126	
S.E. of regression	2.376058	Akaike info criterion	4.599704	
Sum squared resid	869.4306	Schwarz criterion	4.696211	
Log likelihood	-360.6765	Hannan-Quinn criter.	4.638895	
F-statistic	0.670468	Durbin-Watson stat	1.934986	
Prob(F-statistic)	0.613426			

### LAMPIRAN 3

#### 4. UJI MULTIKOLINEARITAS

Variance Inflation Factors			
Date: 04/07/18 Time: 10:24			
Sample: 1 159			
Included observations: 159			
Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.095765	267.4887	NA
ROA	0.041680	3.209058	1.023093
	0.002237	3.558892	1.052781
IOS	0.168486	1.740543	1.039945
SIZE	0.000117	275.5051	1.061071

#### 5. UJI AUTOKORELASI DAN HIPOTESIS

Dependent Variable: DPR				
Method: Least Squares				
Date: 04/07/18 Time: 10:21				
Sample: 1 159				
Included observations: 159				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.454510	0.309460	-1.468720	0.1439
ROA	1.184280	0.204157	5.800838	0.0000
DER	-0.004678	0.047293	-0.098907	0.9213
IOS	-0.418077	0.410470	-1.018531	0.3100
SIZE	0.026230	0.010828	2.422391	0.0166
R-squared	0.215072	Mean dependent var	0.447993	
Adjusted R-squared	0.194685	S.D. dependent var	0.265869	
S.E. of regression	0.238589	Akaike info criterion	0.002792	
Sum squared resid	8.766395	Schwarz criterion	0.099298	
Log likelihood	4.778071	Hannan-Quinn criter.	0.041982	
F-statistic	10.54910	Durbin-Watson stat	1.861921	
Prob(F-statistic)	0.000000			