

LAMPIRAN

**PERUSAHAAN MANUFAKTUR**  
**PERIODE 2010 – 2014**

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	AKKU	PT. ALAM KARYA UNGGUL Tbk.
2	ARGO	PT. ARGO PANTES Tbk
3	BRPT	PT. BARITO PACIFIC Tbk
4	BRNA	PT. BERLINA Tbk.
5	DPNS	PT. DUTA PERTIWI NUSANTARA Tbk.
6	FPNI	PT. LOTTE CHEMICAL TITAN Tbk.
7	IKAI	PT. INTIKERAMIK ALAMSRI INDUSTRI Tbk.
8	IKBI	PT. SUMI INDO KABEL Tbk.
9	INRU	PT. TOBA PULP LESTARI Tbk.
10	JKSW	PT. JAKARTA KYOEI STEEL WORKS Tbk.
11	KBRI	PT. KERTAS BASUKI RACHMAT INDONESIA Tbk.
12	KIAS	PT. KERAMIKA INDONESIA ASSOSIASI Tbk.
13	MLIA	PT. MULIAIndustrindo Tbk.
14	MYTX	PT. ASIA PACIFIC INVESTAMA Tbk.
15	NIKL	PT. PELAT TIMAH NUSANTARA Tbk.
16	POLY	PT. ASIA PACIFIC FIBERS Tbk.
17	PTSN	PT. SAT NUSAPERSADA Tbk.
18	SCPI	PT. MERCK SHARP DOHME PHARMA Tbk.
19	SIMA	PT. SIWANI MAKMUR Tbk.
20	SIMM	PT. SURYA INTRINDO MAKMUR Tbk.
21	SSTM	PT. SUNSON TEXTILE MANUFACTURER Tbk.
22	SULI	PT. SLJ GLOBAL Tbk.

### TABULASI DATA PENELITIAN

NO	KODE	TAHUN	Komite Auditor	Total Aktiva	SIZE	Pajak	RFIS	INST
1	AKKU	2010	3	28.380	10,25344	2.036	1	95,07
2	DAVO	2010	3	2.857.205	14,86535	-15.381	0	79,85
3	ERTX	2010	3	915.328	13,72704	-1.071	0	88,77
4	FPNI	2010	3	2.931.802	14,89113	-23.253	0	95,31
5	IKAI	2010	3	643.788	13,37512	5.000	1	78,74
6	INRU	2010	4	2.614.474	14,77657	-41.927	0	90,60
7	KBRI	2010	3	786.164	13,57492	-301	0	59,04
8	MYTX	2010	4	1.882.934	14,44834	47.555	1	79,72
9	PTSN	2010	3	825.567	13,62383	-1.223	0	22,07
10	SAIP	2010	4	2.211.701	14,60927	2.497	1	92,02
11	SCPI	2010	3	233.756	12,36203	550	1	89,20
12	SIMA	2010	2	50.432	10,82838	-2.701	0	56,37
13	SIMM	2010	3	56.942	10,94979	-833	0	88,60
14	SULI	2010	3	1.955.536	14,48617	-38.611	0	52,26
15	TIRT	2010	3	577.182	13,26591	-1.240	0	79,32
16	UNTX	2010	3	153.902	11,94407	-524	0	69,37
17	AKKU	2011	3	11.767	9,37305	2.436	1	95,07
18	ARGO	2011	3	1.452.871	14,18905	-57.630	0	44,56
19	BRPT	2011	3	18.843.727	16,75169	-150.567	0	72,22
20	DAVO	2011	3	2.692.276	14,80590	-26.892	0	79,85
21	DPNS	2011	3	1.723.235	14,35971	-878	0	76,66
22	FPNI	2011	3	3.003.993	14,91545	6.874	1	95,31
23	IKAI	2011	3	548.790	13,21547	7.587	1	78,74
24	IKBI	2011	3	598.621	13,30238	-252	0	93,06
25	INRU	2011	3	2.812.181	14,84947	4.297	1	90,60
26	JKSW	2011	4	2.871.325	14,87028	-98	0	89,23
27	KBRI	2011	3	744.581	13,52058	-193	0	74,12
28	KIAS	2011	4	2.049.633	14,53317	-1.518	0	98,26
29	MLIA	2011	3	6.119.186	15,62694	20.210	1	67,25
30	MYTX	2011	4	1.848.395	14,42983	-20.984	0	79,72
31	NIKL	2011	4	921.278	13,73352	-607	0	80,00
32	POLY	2011	3	3.683.206	15,11929	-59.286	0	67,85
33	PTSN	2011	3	756.920	13,53701	-1.900	0	22,07
34	SCPI	2011	3	312.519	12,65242	-2.759	0	89,20
35	SIMA	2011	2	47.684	10,77235	-157	0	86,24
36	SIMM	2011	3	42.729	10,66263	675	1	81,99
37	SSTM	2011	3	843.450	13,64526	-5.562	0	53,00
38	SULI	2011	3	1.695.019	14,34320	8.493	1	68,12
39	UNTX	2011	3	160.640	11,98692	-419	0	69,37
40	AKKU	2012	3	10.583	9,26700	-659	0	84,91

41	ARGO	2012	3	1.809.814	14,40873	-26.032	0	44,56
42	BRPT	2012	3	20.504.858	16,83617	221.182	1	72,22
43	ESTI	2012	3	778.092	13,56460	10.422	1	72,58
44	FPNI	2012	2	3.077.361	14,93958	69.363	1	95,31
45	IKAI	2012	3	507.425	13,13710	-216	0	78,74
46	INRU	2012	3	3.043.101	14,92839	-8.771	0	90,60
47	KRAS	2012	3	24.774.027	17,02531	39.541	1	80,00
48	MLIA	2012	3	6.558.955	15,69634	-6.847	0	67,25
49	MYTX	2012	4	1.803.323	14,40514	29.890	1	79,72
50	NIKL	2012	4	1.069.657	13,88285	-9.254	0	80,11
51	POLY	2012	3	3.899.450	15,17635	-93.230	0	63,11
52	RMBA	2012	3	6.935.601	15,75218	-105.018	0	98,96
53	SCPI	2012	3	440.498	12,99566	-581	0	89,20
54	SIMA	2012	2	48.804	10,79557	-88	0	89,57
55	SSTM	2012	3	810.276	13,60513	-4.179	0	55,52
56	SULI	2012	3	1.428.779	14,17233	32.598	1	58,28
57	TIRT	2012	3	679.649	13,42933	-7.614	0	79,33
58	TPIA	2012	4	16.314.402	16,60756	-226.520	0	94,93
59	UNTX	2012	3	161.630	11,99307	282	1	69,37
60	ALKA	2013	3	241.913	12,39633	-262	0	92,74
61	BRNA	2013	3	1.125.133	13,93341	-4.087	0	51,42
62	BRPT	2013	3	18.002.299	16,70601	77.878	1	59,00
63	ESTI	2013	3	881.536	13,68942	-18.918	0	72,58
64	FASW	2013	3	5.692.060	15,55458	-80.352	0	65,74
65	FPNI	2013	3	3.556.202	15,08420	-8.025	0	95,15
66	HDTX	2013	3	2.378.728	14,68208	-80.529	0	89,91
67	IKAI	2013	3	482.057	13,08582	-447	0	78,00
68	INAF	2013	4	1.294.511	14,07364	-8.810	0	80,66
69	KBRI	2013	3	788.749	13,57820	-1.244	0	77,83
70	KRAS	2013	3	29.196.514	17,18956	-14.074	0	80,00
71	LMPI	2013	4	822.190	13,61973	-1.979	0	83,28
72	MASA	2013	3	7.718.638	15,85915	-15.335	0	52,82
73	MLIA	2013	3	7.189.899	15,78819	30.321	1	67,25
74	MRAT	2013	2	439.584	12,99358	-3.317	0	60,22
75	MYTX	2013	3	2.095.467	14,55529	27.164	1	77,53
76	POLY	2013	3	4.337.340	15,28277	-78.572	0	68,10
77	RMBA	2013	3	9.232.016	16,03819	-272.882	0	98,96
78	SCPI	2013	3	746.402	13,52302	-5.797	0	90,60
79	SIAP	2013	3	272.598	12,51575	-1.709	0	72,83
80	SPMA	2013	3	1.767.106	14,38485	-7.649	0	80,45
81	SSTM	2013	3	801.866	13,59470	-3.557	0	70,00
82	SULI	2013	3	941.141	13,75485	35.354	1	73,61
83	TBMS	2013	4	2.076.849	14,54636	-8.086	0	84,00
84	TFCO	2013	3	4.329.157	15,28088	-7.994	0	98,86

85	TIRT	2013	3	723.177	13,49141	-51.167	0	79,01
86	ADMG	2014	3	5.796.004	15,57268	-118.423	0	75,07
87	AKKU	2014	2	90.674	11,41503	-301	0	77,19
88	ALTO	2014	3	1.239.054	14,02986	36	1	81,01
89	ARGO	2014	3	1.813.547	14,41080	-37.778	0	44,59
90	ESTI	2014	3	866.099	13,67175	-15.183	0	72,58
91	ETWA	2014	3	1.331.049	14,10148	27.082	1	88,15
92	FPNI	2014	2	3.186.190	14,97434	24.499	1	95,15
93	GDST	2014	3	1.354.623	14,11903	-4.980	0	55,60
94	HDTX	2014	3	4.221.697	15,25575	-4.155	0	89,91
95	IKAI	2014	3	518.547	13,15879	-239	0	77,43
96	JPRS	2014	3	370.968	12,82387	-1.181	0	83,95
97	KBRI	2014	3	1.299.315	14,07735	-320	0	75,00
98	KRAS	2014	4	32.313.988	17,29101	-322.851	0	80,00
99	LPIN	2014	2	185.596	12,13133	1.592	1	25,00
100	MAIN	2014	5	3.531.220	15,07715	-23.516	0	51,48
101	MYTX	2014	3	2.041.304	14,52910	-31.834	0	77,53
102	NIKL	2014	4	1.509.967	14,22760	3.880	1	80,11
103	POLY	2014	3	3.419.605	15,04504	-21.573	0	63,11
104	PSDN	2014	2	620.928	13,33897	9.207	1	52,10
105	PTSN	2014	3	813.354	13,60892	9.018	1	20,00
106	RMBA	2014	3	10.250.546	16,14284	532.955	1	98,56
107	SCPI	2014	3	1.317.315	14,09111	8.298	1	98,40
108	SSTM	2014	3	773.663	13,55889	-3.847	0	69,53
109	TFCO	2014	3	4.232.153	15,25822	-6.251	0	98,85
110	TSPC	2014	3	5.416.570	15,50497	-1.269	0	77,53
111	YPAS	2014	3	346.835	12,75660	10.204	1	89,47

### TABULASI DATA PENELITIAN

NO	KODE	TAHUN	Pre Tax Income	Cash Tax Paid	CETR	Kom Indep	UK	KOM
1	AKKU	2010	2.647	0	0,00000	1	2	0,50000
2	DAVO	2010	41.867	15.381	0,36738	1	4	0,25000
3	ERTX	2010	49.360	1.071	0,02170	1	3	0,33333
4	FPNI	2010	228.032	23.253	0,10197	1	2	0,50000
5	IKAI	2010	34.457	5.000	0,14511	1	2	0,50000
6	INRU	2010	38.327	21.927	0,57210	2	4	0,50000
7	KBRI	2010	487.207	301	0,00062	1	3	0,33333
8	MYTX	2010	185.825	47.555	0,25591	2	4	0,50000
9	PTSN	2010	13.835	1.223	0,08840	1	3	0,33333
10	SAIP	2010	77.767	2.497	0,03211	1	3	0,33333
11	SCPI	2010	7.493	550	0,07340	1	3	0,33333
12	SIMA	2010	11.951	2.701	0,22601	1	4	0,25000
13	SIMM	2010	5.677	833	0,14673	1	3	0,33333
14	SULI	2010	36.917	18.611	0,50413	2	5	0,40000
15	TIRT	2010	11.144	1.240	0,11127	1	2	0,50000
16	UNTX	2010	25.813	524	0,02030	1	4	0,25000
17	AKKU	2011	6.458	2.436	0,37721	1	3	0,33333
18	ARGO	2011	166.111	57.630	0,34694	1	5	0,20000
19	BRPT	2011	518.806	150.567	0,29022	3	6	0,50000
20	DAVO	2011	149.032	26.892	0,18044	1	3	0,33333
21	DPNS	2011	7.520	878	0,11676	1	3	0,33333
22	FPNI	2011	99.630	6.874	0,06900	1	2	0,50000
23	IKAI	2011	43.358	7.587	0,17499	1	2	0,50000
24	IKBI	2011	1.509	252	0,16700	2	5	0,40000
25	INRU	2011	4.182	3.297	0,78838	2	4	0,50000
26	JKSW	2011	2.651	98	0,03697	1	2	0,50000
27	KBRI	2011	19.613	193	0,00984	1	3	0,33333
28	KIAS	2011	21.758	1.518	0,06977	2	6	0,33333
29	MLIA	2011	17.915	10.210	0,56991	1	3	0,33333
30	MYTX	2011	141.494	20.984	0,14830	2	4	0,50000
31	NIKL	2011	19.870	607	0,03055	2	6	0,33333
32	POLY	2011	113.868	59.286	0,52066	2	6	0,33333
33	PTSN	2011	9.283	1.900	0,20468	1	3	0,33333
34	SCPI	2011	28.180	2.759	0,09791	1	3	0,33333
35	SIMA	2011	32.110	157	0,00489	1	4	0,25000
36	SIMM	2011	6.353	675	0,10625	1	2	0,50000
37	SSTM	2011	29.660	5.562	0,18753	2	6	0,33333
38	SULI	2011	306.357	8.493	0,02772	2	5	0,40000
39	UNTX	2011	8.598	419	0,04873	1	4	0,25000

40	AKKU	2012	2.686	659	0,24535	1	3	0,33333
41	ARGO	2012	145.002	26.032	0,17953	1	5	0,20000
42	BRPT	2012	1.416.346	221.182	0,15616	1	3	0,33333
43	ESTI	2012	30.478	10.422	0,34195	2	4	0,50000
44	FPNI	2012	89.941	69.363	0,77121	1	2	0,50000
45	IKAI	2012	40.206	216	0,00537	1	2	0,50000
46	INRU	2012	39.018	8.771	0,22479	2	4	0,50000
47	KRAS	2012	149.605	39.541	0,26430	2	5	0,40000
48	MLIA	2012	23.517	6.847	0,29115	1	3	0,33333
49	MYTX	2012	156.063	29.890	0,19153	2	4	0,50000
50	NIKL	2012	71.809	9.254	0,12887	2	6	0,33333
51	POLY	2012	403.819	93.230	0,23087	2	6	0,33333
52	RMBA	2012	428.369	105.018	0,24516	3	5	0,60000
53	SCPI	2012	11.786	581	0,04930	1	3	0,33333
54	SIMA	2012	5.322	88	0,01654	1	4	0,25000
55	SSTM	2012	18.316	4.179	0,22816	2	6	0,33333
56	SULI	2012	116.954	32.598	0,27872	2	5	0,40000
57	TIRT	2012	39.831	7.614	0,19116	1	3	0,33333
58	TPIA	2012	1.069.869	226.520	0,21173	2	7	0,28571
59	UNTX	2012	11.607	282	0,02430	1	4	0,25000
60	ALKA	2013	577	262	0,45407	2	4	0,50000
61	BRNA	2013	8.132	4.087	0,50258	1	3	0,33333
62	BRPT	2013	176.565	77.878	0,44107	1	3	0,33333
63	ESTI	2013	79.446	18.918	0,23812	2	4	0,50000
64	FASW	2013	329.410	80.352	0,24393	1	3	0,33333
65	FPNI	2013	83.485	8.025	0,09613	1	2	0,50000
66	HDTX	2013	299.184	80.529	0,26916	1	5	0,20000
67	IKAI	2013	43.931	447	0,01018	1	2	0,50000
68	INAF	2013	63.033	8.810	0,13977	2	4	0,50000
69	KBRI	2013	25.460	1.244	0,04886	2	3	0,66667
70	KRAS	2013	180.946	14.074	0,07778	2	5	0,40000
71	LMPI	2013	14.019	1.979	0,14117	1	2	0,50000
72	MASA	2013	71.143	15.335	0,21555	2	5	0,40000
73	MLIA	2013	443.725	30.321	0,06833	2	5	0,40000
74	MRAT	2013	10.017	3.317	0,33114	2	5	0,40000
75	MYTX	2013	22.623	17.164	0,75870	2	4	0,50000
76	POLY	2013	447.432	78.572	0,17561	2	6	0,33333
77	RMBA	2013	1.314.950	272.882	0,20752	3	5	0,60000
78	SCPI	2013	6.371	5.797	0,90990	1	3	0,33333
79	SIAP	2013	7.488	1.709	0,22823	1	3	0,33333
80	SPMA	2013	31.506	7.649	0,24278	3	5	0,60000
81	SSTM	2013	16.785	3.557	0,21192	2	6	0,33333
82	SULI	2013	290.995	35.354	0,12149	1	3	0,33333
83	TBMS	2013	62.636	8.086	0,12910	2	5	0,40000

84	TFCO	2013	120.527	7.994	0,06633	1	3	0,33333
85	TIRT	2013	189.086	51.167	0,27060	1	3	0,33333
86	ADMG	2014	425.682	118.423	0,27820	2	5	0,40000
87	AKKU	2014	6.246	301	0,04819	1	2	0,50000
88	ALTO	2014	10.100	36	0,00356	1	3	0,33333
89	ARGO	2014	415.011	37.778	0,09103	3	5	0,60000
90	ESTI	2014	88.773	15.183	0,17103	2	3	0,66667
91	ETWA	2014	169.218	27.082	0,16004	1	4	0,25000
92	FPNI	2014	55.614	24.499	0,44052	1	2	0,50000
93	GDST	2014	18.918	4.980	0,26324	1	3	0,33333
94	HDTX	2014	109.636	4.155	0,03790	1	3	0,33333
95	IKAI	2014	26.750	239	0,00893	1	2	0,50000
96	JPRS	2014	8.111	1.181	0,14560	1	2	0,50000
97	KBRI	2014	17.847	320	0,01793	1	3	0,33333
98	KRAS	2014	2.273.960	322.851	0,14198	2	6	0,33333
99	LPIN	2014	2.539	1.592	0,62702	2	4	0,50000
100	MAIN	2014	108.294	23.516	0,21715	3	5	0,60000
101	MYTX	2014	190.105	31.834	0,16745	2	4	0,50000
102	NIKL	2014	84.963	3.880	0,04567	2	6	0,33333
103	POLY	2014	1.015.660	21.573	0,02124	2	6	0,33333
104	PSDN	2014	18.968	9.207	0,48540	2	6	0,33333
105	PTSN	2014	24.055	9.018	0,37489	1	3	0,33333
106	RMBA	2014	1.745.763	532.955	0,30528	3	5	0,60000
107	SCPI	2014	70.760	8.298	0,11727	1	3	0,33333
108	SSTM	2014	16.687	3.847	0,23054	2	6	0,33333
109	TFCO	2014	63.693	6.251	0,09814	2	3	0,66667
110	TSPC	2014	8.717	1.269	0,14558	3	4	0,75000
111	YPAS	2014	36.494	10.204	0,27961	1	3	0,33333

### DATA PENELITIAN REGRESI

NO	KODE	TAHUN	CETR	KOM	AUD	SIZE	RFIS	INST
1	AKKU	2010	0,76917	0,50000	3,00000	10,25344	1	95,07
2	DAVO	2010	0,36738	0,25000	3,00000	14,86535	0	79,85
3	ERTX	2010	0,02170	0,33333	3,00000	13,72704	0	88,77
4	FPNI	2010	0,10197	0,50000	3,00000	14,89113	0	95,31
5	IKAI	2010	0,14511	0,50000	3,00000	13,37512	1	78,74
6	INRU	2010	0,57210	0,50000	4,00000	14,77657	0	90,6
7	KBRI	2010	0,00062	0,33333	3,00000	13,57492	0	59,04
8	MYTX	2010	0,25591	0,50000	4,00000	14,44834	1	79,72
9	PTSN	2010	0,08840	0,33333	3,00000	13,62383	0	22,07
10	SAIP	2010	0,03211	0,33333	4,00000	14,60927	1	92,02
11	SCPI	2010	0,07340	0,33333	3,00000	12,36203	1	89,2
12	SIMA	2010	0,22601	0,25000	2,00000	10,82838	0	56,37
13	SIMM	2010	0,14673	0,33333	3,00000	10,94979	0	88,6
14	SULI	2010	0,50413	0,40000	3,00000	14,48617	0	52,26
15	TIRT	2010	0,11127	0,50000	3,00000	13,26591	0	79,32
16	UNTX	2010	0,02030	0,25000	3,00000	11,94407	0	69,37
17	AKKU	2011	0,37721	0,33333	3,00000	9,37305	1	95,07
18	ARGO	2011	0,34694	0,20000	3,00000	14,18905	0	44,56
19	BRPT	2011	0,29022	0,50000	3,00000	16,75169	0	72,22
20	DAVO	2011	0,18044	0,33333	3,00000	14,80590	0	79,85
21	DPNS	2011	0,11676	0,33333	3,00000	14,35971	0	76,66
22	FPNI	2011	0,06900	0,50000	3,00000	14,91545	1	95,31
23	IKAI	2011	0,17499	0,50000	3,00000	13,21547	1	78,74
24	IKBI	2011	0,16700	0,40000	3,00000	13,30238	0	93,06
25	INRU	2011	0,78838	0,50000	3,00000	14,84947	1	90,6
26	JKSW	2011	0,03697	0,50000	4,00000	14,87028	0	89,23
27	KBRI	2011	0,00984	0,33333	3,00000	13,52058	0	74,12
28	KIAS	2011	0,06977	0,33333	4,00000	14,53317	0	98,26
29	MLIA	2011	0,56991	0,33333	3,00000	15,62694	1	67,25
30	MYTX	2011	0,14830	0,50000	4,00000	14,42983	0	79,72
31	NIKL	2011	0,03055	0,33333	4,00000	13,73352	0	80
32	POLY	2011	0,52066	0,33333	3,00000	15,11929	0	67,85
33	PTSN	2011	0,20468	0,33333	3,00000	13,53701	0	22,07
34	SCPI	2011	0,09791	0,33333	3,00000	12,65242	0	89,2
35	SIMA	2011	0,00489	0,25000	2,00000	10,77235	0	86,24
36	SIMM	2011	0,10625	0,50000	3,00000	10,66263	1	81,99
37	SSTM	2011	0,18753	0,33333	3,00000	13,64526	0	53
38	SULI	2011	0,02772	0,40000	3,00000	14,34320	1	68,12
39	UNTX	2011	0,04873	0,25000	3,00000	11,98692	0	69,37
40	AKKU	2012	0,24535	0,33333	3,00000	9,26700	0	84,91



41	ARGO	2012	0,17953	0,20000	3,00000	14,40873	0	44,56
42	BRPT	2012	0,15616	0,33333	3,00000	16,83617	1	72,22
43	ESTI	2012	0,34195	0,50000	3,00000	13,56460	1	72,58
44	FPNI	2012	0,77121	0,50000	2,00000	14,93958	1	95,31
45	IKAI	2012	0,00537	0,50000	3,00000	13,13710	0	78,74
46	INRU	2012	0,22479	0,50000	3,00000	14,92839	0	90,6
47	KRAS	2012	0,26430	0,40000	3,00000	17,02531	1	80
48	MLIA	2012	0,29115	0,33333	3,00000	15,69634	0	67,25
49	MYTX	2012	0,19153	0,50000	4,00000	14,40514	1	79,72
50	NIKL	2012	0,12887	0,33333	4,00000	13,88285	0	80,11
51	POLY	2012	0,23087	0,33333	3,00000	15,17635	0	63,11
52	RMBA	2012	0,24516	0,60000	3,00000	15,75218	0	98,96
53	SCPI	2012	0,04930	0,33333	3,00000	12,99566	0	89,2
54	SIMA	2012	0,01654	0,25000	2,00000	10,79557	0	89,57
55	SSTM	2012	0,22816	0,33333	3,00000	13,60513	0	55,52
56	SULI	2012	0,27872	0,40000	3,00000	14,17233	1	58,28
57	TIRT	2012	0,19116	0,33333	3,00000	13,42933	0	79,33
58	TPIA	2012	0,21173	0,28571	4,00000	16,60756	0	94,93
59	UNTX	2012	0,02430	0,25000	3,00000	11,99307	1	69,37
60	ALKA	2013	0,45407	0,50000	3,00000	12,39633	0	92,74
61	BRNA	2013	0,50258	0,33333	3,00000	13,93341	0	51,42
62	BRPT	2013	0,44107	0,33333	3,00000	16,70601	1	59
63	ESTI	2013	0,23812	0,50000	3,00000	13,68942	0	72,58
64	FASW	2013	0,24393	0,33333	3,00000	15,55458	0	65,74
65	FPNI	2013	0,09613	0,50000	3,00000	15,08420	0	95,15
66	HDTX	2013	0,26916	0,20000	3,00000	14,68208	0	89,91
67	IKAI	2013	0,01018	0,50000	3,00000	13,08582	0	78
68	INAF	2013	0,13977	0,50000	4,00000	14,07364	0	80,66
69	KBRI	2013	0,04886	0,66667	3,00000	13,57820	0	77,83
70	KRAS	2013	0,07778	0,40000	3,00000	17,18956	0	80
71	LMPI	2013	0,14117	0,50000	4,00000	13,61973	0	83,28
72	MASA	2013	0,21555	0,40000	3,00000	15,85915	0	52,82
73	MLIA	2013	0,06833	0,40000	3,00000	15,78819	1	67,25
74	MRAT	2013	0,33114	0,40000	2,00000	12,99358	0	60,22
75	MYTX	2013	0,75870	0,50000	3,00000	14,55529	1	77,53
76	POLY	2013	0,17561	0,33333	3,00000	15,28277	0	68,1
77	RMBA	2013	0,20752	0,60000	3,00000	16,03819	0	98,96
78	SCPI	2013	0,90990	0,33333	3,00000	13,52302	0	90,6
79	SIAP	2013	0,22823	0,33333	3,00000	12,51575	0	72,83
80	SPMA	2013	0,24278	0,60000	3,00000	14,38485	0	80,45
81	SSTM	2013	0,21192	0,33333	3,00000	13,59470	0	70
82	SULI	2013	0,12149	0,33333	3,00000	13,75485	1	73,61
83	TBMS	2013	0,12910	0,40000	4,00000	14,54636	0	84
84	TFCO	2013	0,06633	0,33333	3,00000	15,28088	0	98,86

85	TIRT	2013	0,27060	0,33333	3,00000	13,49141	0	79,01
86	ADMG	2014	0,27820	0,40000	3,00000	15,57268	0	75,07
87	AKKU	2014	0,04819	0,50000	2,00000	11,41503	0	77,19
88	ALTO	2014	0,00356	0,33333	3,00000	14,02986	1	81,01
89	ARGO	2014	0,09103	0,60000	3,00000	14,41080	0	44,59
90	ESTI	2014	0,17103	0,66667	3,00000	13,67175	0	72,58
91	ETWA	2014	0,16004	0,25000	3,00000	14,10148	1	88,15
92	FPNI	2014	0,44052	0,50000	2,00000	14,97434	1	95,15
93	GDST	2014	0,26324	0,33333	3,00000	14,11903	0	55,6
94	HDTX	2014	0,03790	0,33333	3,00000	15,25575	0	89,91
95	IKAI	2014	0,00893	0,50000	3,00000	13,15879	0	77,43
96	JPRS	2014	0,14560	0,50000	3,00000	12,82387	0	83,95
97	KBRI	2014	0,01793	0,33333	3,00000	14,07735	0	75
98	KRAS	2014	0,14198	0,33333	4,00000	17,29101	0	80
99	LPIN	2014	0,62702	0,50000	2,00000	12,13133	1	25
100	MAIN	2014	0,21715	0,60000	5,00000	15,07715	0	51,48
101	MYTX	2014	0,16745	0,50000	3,00000	14,52910	0	77,53
102	NIKL	2014	0,04567	0,33333	4,00000	14,22760	1	80,11
103	POLY	2014	0,02124	0,33333	3,00000	15,04504	0	63,11
104	PSDN	2014	0,48540	0,33333	2,00000	13,33897	1	52,1
105	PTSN	2014	0,37489	0,33333	3,00000	13,60892	1	20
106	RMBA	2014	0,30528	0,60000	3,00000	16,14284	1	98,56
107	SCPI	2014	0,11727	0,33333	3,00000	14,09111	1	98,4
108	SSTM	2014	0,23054	0,33333	3,00000	13,55889	0	69,53
109	TFCO	2014	0,09814	0,66667	3,00000	15,25822	0	98,85
110	TSPC	2014	0,14558	0,75000	3,00000	15,50497	0	77,53
111	YPAS	2014	0,27961	0,33333	3,00000	12,75660	1	89,47

**TABEL 4.2**  
**DESKRIPTIF STATISTIK**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	111	.00062	.90990	.2145092	.19032133
KOM	111	.20000	.75000	.4036237	.11307090
AUD	111	2.00000	5.00000	3.0720721	.49930336
SIZE	111	9.26700	17.29101	14.01054	1.56334005
RFIS	111	0	1	.30	.459
INST	111	20.00000	98.96000	75.77405	17.13124818
Valid N (listwise)	111				

**Hasil Uji Normalitas ( *Kolmogorov-smirnov* )**

**NPar Tests**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		111
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.17794117
Most Extreme Differences	Absolute	.145
	Positive	.145
	Negative	-.090
Kolmogorov-Smirnov Z		1.531
Asymp. Sig. (2-tailed)		.018

a. Test distribution is Normal.

b. Calculated from data.

**TABEL 4.3**

**Hasil Uji Normalitas Setelah Outlier  
NPar Tests**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		105
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.12466763
Most Extreme Differences	Absolute	.062
	Positive	.062
	Negative	-.041
Kolmogorov-Smirnov Z		.632
Asymp. Sig. (2-tailed)		.819

a. Test distribution is Normal.

b. Calculated from data.

**Hasil Uji Multikolinearitas (VIF)**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	INST, RFIS <sub>a</sub> , SIZE, KOM, AUD	.	Enter

a. All requested variables entered.

b. Dependent Variable: CETR

**TABEL 4.4****Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.284	.131		2.177	.032		
	KOM	.061	.114	.050	.536	.593	.929	1.076
	AUD	-.061	.027	-.217	-2.256	.026	.867	1.153
	SIZE	.017	.009	.187	1.945	.055	.870	1.149
	RFIS	.057	.028	.185	2.055	.043	.996	1.004
	INST	-.003	.001	-.308	-3.330	.001	.939	1.065

a. Dependent Variable: CETR

**Hasil Uji Heteroskedastisitas ( Glejser )****Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	INST, RFIS <sup>a</sup> , SIZE, KOM, AUD	.	Enter

a. All requested variables entered.

b. Dependent Variable: Residual\_absolut

**TABEL 4.5****Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.280	.075		3.721	.000
	KOM	-.032	.066	-.048	-.483	.630
	AUD	-.027	.016	-.178	-1.738	.085
	SIZE	-.004	.005	-.083	-.815	.417
	RFIS	.026	.016	.154	1.609	.111
	INST	.000	.000	-.106	-1.078	.284

a. Dependent Variable: Residual\_absolut

## Hasil Uji Autokorelasi ( *Durbin – Watson* )

**TABEL 4.6**

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	INST, RFIS, SIZE, KOM, AUD <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: CETR

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.450 <sup>a</sup>	.203	.162	.12777703	1.882

a. Predictors: (Constant), INST, RFIS, SIZE, KOM, AUD

b. Dependent Variable: CETR

## REGRESI LINEAR BERGANDA

### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	INST, RFIS, SIZE, KOM, AUD	.	Enter

a. All requested variables entered.

b. Dependent Variable: CETR

**TABEL 4.7**  
**HASIL UJI F**

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.411	5	.082	5.034	.000 <sup>a</sup>
	Residual	1.616	99	.016		
	Total	2.027	104			

a. Predictors: (Constant), INST, RFIS, SIZE, KOM, AUD

b. Dependent Variable: CETR

**TABEL 4.8**  
**HASIL REGRESI LINEAR BERGANDA**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.284	.131		2.177	.032
	KOM	.061	.114	.050	.536	.593
	AUD	-.061	.027	-.217	-2.256	.026
	SIZE	.017	.009	.187	1.945	.055
	RFIS	.057	.028	.185	2.055	.043
	INST	-.003	.001	-.308	-3.330	.001

a. Dependent Variable: CETR

**TABEL 4.10**  
**HASIL UJI KOEFISIEN**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.450 <sup>a</sup>	.203	.162	.12777703

a. Predictors: (Constant), INST, RFIS, SIZE, KOM, AUD