

# LAMPIRAN

Lampiran 1.

Hasil Perhitungan Rasio Laporan Keuangan Tahun 2015

No	KODE	VDSCR	LNSIZE	LEV	PUBLIK	LIKUID	PROFIT	UMUR	ATO
1	AALI	66,66667	17	0,8389	20,32	0,7990	0,0323	28	0,6061
2	ACES	61,90476	29	0,2430	39,74	5,9846	0,1811	21	1,4368
3	ADES	54,7619	13	0,9893	8,06	1,3860	0,0555	31	1,0253
4	AKPI	50	13	1,6031	34,87	1,0306	0,0096	36	0,6997
5	AMFG	64,28571	15	0,2596	15,18	4,6543	0,0799	44	0,8585
6	ANTM	71,42857	24	0,6573	0,35	2,5932	0,0301	48	0,3469
7	APLN	59,52381	17	1,7069	17,33	1,3892	0,0005	12	0,0024
8	ARNA	54,7619	28	0,5991	51,91	1,0207	0,0498	23	0,9030
9	ARTI	61,90476	29	0,0453	13,45	4,8244	0,0073	23	0,0922
10	ASII	83,33333	12	0,9397	49,85	1,3793	0,0636	59	0,7505
11	ASRI	61,90476	24	1,8338	48,52	0,7192	0,0366	23	0,1488
12	ASSA	61,90476	29	2,3854	37,44	0,4250	0,0118	17	0,4814
13	AUTO	57,14286	16	0,4136	0,20	1,3229	0,0225	25	0,8176
14	BALI	71,42857	28	1,4068	28,68	0,3176	0,1003	10	0,1415
15	BAPA	61,90476	26	0,7412	22,98	2,0790	0,0069	23	0,1374
16	BATA	83,33333	20	0,4534	17,99	2,4710	0,1629	85	1,2937
17	BCIP	61,90476	27	1,6371	33,22	1,1005	0,0080	16	0,2539
18	BEST	57,14286	29	0,5224	4,18	3,9238	0,0458	27	0,1483
19	BIKA	69,04762	28	2,2056	25,34	2,0215	0,0351	9	0,4744
20	BIMA	64,28571	25	1,4928	11,04	0,9302	0,0265	28	2,2335
21	BISI	64,28571	15	0,1798	45,92	6,3686	0,1233	33	0,6712

22	BKDP	57,14286	27	0,3813	56,26	3,0673	0,0357	27	0,0760
23	BKSL	61,90476	30	0,8405	45,43	0,8123	0,0022	23	0,0143
24	BOLT	71,42857	28	0,2079	0,20	4,3910	0,1063	34	0,9347
25	BSDE	64,28571	31	0,6302	35,43	2,7316	0,0653	32	0,1724
26	BTON	64,28571	26	0,2281	8,59	4,3576	0,0345	27	0,3696
27	CASS	61,90476	21	1,2913	0,15	2,2348	0,2294	7	1,2753
28	CEKA	71,42857	28	1,3220	7,99	1,5347	0,0717	48	2,3460
29	CENT	64,28571	28	0,1999	24,84	4,6728	0,0413	29	0,0812
30	CINT	64,28571	27	0,2150	0,30	3,4808	0,0770	37	0,8235
31	CMNP	64,28571	29	0,4830	25,39	2,8788	0,0733	29	0,2463
32	CPIN	54,7619	17	0,9651	44,47	2,1062	0,0742	43	1,2197
33	CTRA	66,66667	31	1,0121	56,08	1,5654	0,0663	35	0,2862
34	CTRP	59,52381	30	0,8762	58,14	1,2609	0,0356	22	0,2504
35	CTTH	83,33333	27	1,0958	41,21	1,8781	0,0032	42	0,3645
36	DART	64,28571	22	0,6742	10,34	0,6641	0,0310	33	0,1468
37	DILD	64,28571	30	1,1566	56,91	8,9040	0,0407	33	0,2139
38	DLTA	88,09524	21	0,2221	15,41	6,4237	0,1850	84	1,5151
39	DMAS	61,90476	30	0,1184	0,10	5,4198	0,1709	23	0,2855
40	DSFI	78,57143	26	1,1121	25,88	1,4959	0,0448	43	1,8437
41	EKAD	57,14286	27	0,3347	24,55	3,5688	0,1207	35	1,3640
42	ELSA	76,19048	15	0,6726	31,67	1,4354	0,0862	47	0,8566
43	EMDE	73,80952	28	0,8124	25,37	1,4938	0,0512	40	0,2720
44	FMII	57,14286	27	0,3116	12,13	3,0696	0,2731	27	0,4090
45	GAMA	40,47619	28	0,2189	40,82	2,1745	0,0037	3	0,0896
46	GGRM	83,33333	18	0,6708	23,53	1,7704	0,1016	58	1,1080
47	GMTD	57,14286	28	1,2986	0,35	1,0642	0,0930	25	0,2504

48	GOLD	61,90476	25	0,2183	14,12	7,2780	0,0466	21	0,5734
49	GPRA	64,28571	28	0,6619	27,77	3,1260	0,0463	29	0,2643
50	GWSA	61,90476	30	0,1780	20,47	3,5163	0,1857	26	0,0123
51	HMSP	66,66667	17	0,1872	0,75	6,5674	0,2726	53	2,3433
52	IGAR	64,28571	27	0,2367	15,18	4,9610	0,1339	41	1,7642
53	IIKP	42,85714	27	0,0403	48,43	1,0090	0,0486	16	0,0601
54	INAI	59,52381	28	4,5469	21,51	1,0035	0,0215	45	1,0409
55	INCI	61,90476	26	0,1006	53,59	9,6773	0,1000	35	0,8061
56	INDF	61,90476	18	1,1296	49,93	1,7053	0,0404	26	0,6976
57	INDS	69,04762	29	0,3308	11,45	2,2313	0,0008	38	0,6498
58	INTP	57,14286	13	0,1581	35,97	4,8866	0,1576	31	0,6440
59	ISAT	85,71429	18	3,1759	20,71	0,4946	0,0210	49	0,3953
60	JECC	59,52381	21	2,6939	9,85	1,0501	0,0018	43	1,2244
61	JSMR	73,80952	24	1,9692	2,71	0,4816	0,0359	38	0,2078
62	KAEF	73,80952	29	0,0007	9,03	1,9302	0,0001	45	1,5019
63	KBLI	61,90476	28	0,5105	42,48	2,8476	0,0743	44	1,7155
64	KBLM	66,66667	27	1,2072	0,10	1,0573	0,0195	44	1,4788
65	KDSI	85,71429	28	2,1064	19,07	1,1566	0,0097	43	1,4561
66	KINO	61,90476	29	0,8075	9,61	1,6188	0,0819	19	1,1223
67	KOPI	66,66667	26	0,5567	11,56	1,1916	0,1033	35	1,1724
68	LAMI	66,66667	20	0,1613	7,11	5,1186	0,2397	28	0,3996
69	LAPD	61,90476	21	0,5536	24,03	0,1942	0,0956	21	0,1838
70	LMPI	85,71429	27	0,9767	16,71	1,2596	0,0050	44	0,5708
71	LPCK	64,28571	29	0,5074	5,78	3,7543	0,1671	29	0,3872
72	LPKR	57,14286	31	1,3669	76,56	6,9133	0,0248	25	0,2156
73	LRNA	42,85714	27	0,2371	42,86	1,3403	0,0049	14	0,4846

74	LSIP	66,66667	16	0,2059	40,49	2,2210	0,0704	54	0,4735
75	MAPI	61,90476	30	2,1876	0,44	1,7311	0,0072	21	0,0012
76	MDLN	64,28571	30	1,1202	65,96	0,9984	0,0680	33	0,2219
77	MIDI	69,04762	29	3,3939	12,63	0,7899	0,0435	9	2,2186
78	MIRA	52,38095	27	0,5055	57,43	2,6681	0,0291	37	0,3057
79	MLBI	80,95238	15	1,7409	18,22	0,5842	0,2365	87	1,2834
80	MPPA	57,14286	29	1,2677	23,68	1,4109	0,0291	30	0,0022
81	MRAT	66,66667	27	0,3185	19,78	3,7026	0,0021	38	0,8612
82	MYOR	71,42857	30	1,1836	66,93	2,3653	0,1102	39	1,3065
83	NELY	71,42857	27	0,1692	14,79	3,1637	0,0725	39	0,4564
84	NIPS	78,57143	21	1,5414	31,09	1,0473	0,0198	41	0,6383
85	PLIN	64,28571	22	0,9410	12,66	1,6717	0,0599	33	0,3521
86	PPRO	40,47619	29	1,1127	34,98	1,9563	0,0565	3	0,2830
87	PTBA	66,66667	17	0,8190	26,47	1,5435	0,1206	35	0,8129
88	PUDP	61,90476	27	0,4377	13,45	1,6413	0,0627	36	0,3061
89	PYFA	64,28571	26	0,5802	23,07	1,9912	0,0193	40	1,3619
90	RALS	64,28571	29	0,3723	40,46	2,9464	0,0735	33	1,0467
91	RDTX	61,90476	28	0,1778	15,93	2,0614	0,1382	36	0,2255
92	RICY	66,66667	28	1,9949	0,52	1,1856	0,0103	29	9,2670
93	RODA	64,28571	29	0,2888	31,69	3,2366	0,1484	32	0,3267
94	RUIS	64,28571	28	2,2261	32,55	0,8651	0,0378	32	1,4639
95	SAFE	73,80952	23	0,1137	15,95	0,0565	0,1179	45	1,1321
96	SCCO	83,33333	28	0,9224	28,85	1,6718	0,0897	46	1,9926
97	SCPI	83,33333	21	13,9769	1,59	1,2754	0,0922	44	1,4963
98	SDMU	61,90476	27	0,9152	1,04	0,9358	0,0020	23	0,3545
99	SGRO	61,90476	23	1,1350	25,62	1,2700	0,0351	23	0,4112

100	SIMP	61,90476	17	0,8395	20,01	0,9358	0,0115	24	0,4365
101	SKBM	83,33333	27	1,2218	16,41	1,1451	0,0525	43	1,7819
102	SMBR	76,19048	22	0,1083	23,76	7,5727	0,1084	42	0,4470
103	SMGR	85,71429	17	0,3904	0,23	1,5970	0,1186	63	0,7063
104	SMRA	78,57143	24	1,4912	62,08	1,6531	0,0567	41	0,2998
105	SMSM	59,52381	15	0,0541	41,87	2,3938	0,2078	40	1,2625
106	SONA	73,80952	28	0,6017	9,54	3,2188	0,0325	38	1,1743
107	SQBB	83,33333	20	0,3106	0,02	3,5735	0,3237	46	1,1092
108	SSMS	61,90476	23	1,2985	26,66	1,3304	0,0842	21	0,3401
109	STAR	66,66667	27	0,4888	45,58	1,8089	0,0004	8	0,3552
110	TALF	64,28571	27	0,2399	0,59	4,3764	0,0777	39	1,0971
111	TBIG	45,2381	17	13,3322	47,81	1,3609	0,0634	12	0,1501
112	TBLA	78,57143	16	2,2252	45,63	1,1554	0,0216	43	0,5743
113	TELE	66,66667	30	1,5320	16,83	5,0636	0,0520	8	3,0917
114	TKKM	90,47619	12	0,7786	39,14	1,3529	0,1403	132	0,0617
115	TMAS	64,28571	28	1,1875	18,72	0,5851	0,1780	29	0,9657
116	TOTO	64,28571	29	0,6356	0,76	4,7261	0,1169	39	0,9341
117	TRIS	59,52381	27	0,7446	0,33	1,8875	0,0652	12	1,4969
118	TRST	52,38095	29	0,7156	40,45	1,3085	0,0075	37	0,7319
119	TRUB	40,47619	20	0,3564	56,54	3,3802	0,3348	15	0,1300
120	TSPC	78,57143	29	0,4490	21,84	2,5376	0,0842	46	1,3018
121	ULTJ	78,57143	28	0,2654	37,57	3,7455	0,2487	45	2,0888
122	UNIT	57,14286	27	0,8954	45,21	0,5962	0,0008	28	0,2568
123	UNVR	88,09524	17	2,2585	0,15	0,6540	0,3720	83	2,3194
124	WEHA	40,47619	13	1,7906	38,27	0,2559	0,1112	15	0,4603
125	WIIM	59,52381	28	0,4228	33,88	2,8938	0,0976	22	1,3699

Lampiran 2. Kode Perusahaan

No	Kode	Nama perusahaan
1	AALI	PT Astra Agro Lestari Tbk
2	ACES	PT ACE HARDWARE INDONESIA Tbk
3	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
4	AKPI	PT Argha Karya Prima Industry Tbk,
5	AMFG	PT Asahimas Flat Glass Tbk.
6	ANTM	PT Aneka Tambang Tbk
7	APLN	PT Agung Podomoro Land Tbk
8	ARNA	PT Arwana Citramulia Tbk
9	ARTI	PT Ratu Prabu Energi Tbk
10	ASII	PT Astra International Tbk
11	ASRI	PT Alam Sutera Realty Tbk.
12	ASSA	PT ADI SARANA ARMADA Tbk
13	AUTO	PT Astra Otoparts Tbk
14	BALI	PT Bali Towerindo Sentra Tbk
15	BAPA	PT BEKASI ASRI PEMULA TBK
16	BATA	PT Sepatu Bata Tbk
17	BCIP	PT Bumi Citra Permai Tbk
18	BEST	PT Bekasi Fajar Industrial Estate Tbk
19	BIKA	PT BINAKARYA JAYA ABADI Tbk
20	BIMA	PT PRIMARINDO ASIA INFRASTRUCTURE Tbk.

21	BISI	PT BISI International Tbk
22	BKDP	PT BUKIT DARMO PROPERTY Tbk
23	BKSL	PT SENTUL CITY Tbk
24	BOLT	PT Garuda Metalindo Tbk
25	BSDE	PT BUMI SERPONG DAMAI Tbk
26	BTON	PT Gunawan Dianjaya Steel, Tbk.
27	CASS	PT Cardig Aero Services Tbk.
28	CEKA	PT Wilmar Cahaya Indonesia Tbk
29	CENT	PT CENTRATAMA TELEKOMUNIKASI INDONESIA TBK
30	CINT	PT Chitose Internasional Tbk
31	CMNP	PT CITRA MARGA NUSAPHALA PERSADA Tbk
32	CPIN	PT Charoen Pokphand Indonesia Tbk
33	CTRA	PT CIPUTRA DEVELOPMENT Tbk
34	CTRP	PT CIPUTRA PROPERTY TBK
35	CTTH	PT Citatah Tbk
36	DART	PT DUTA ANGGADA REALTY Tbk
37	DILD	PT INTILAND DEVELOPMENT Tbk
38	DLTA	PT Delta Djakarta Tbk
39	DMAS	PT Puradelta Lestari Tbk.
40	DSFI	PT. Dharma Samudera Fishing Industries, Tbk
41	EKAD	PT. Ekadharma Widya Grafika Tbk.



42	ELSA	PT Elnusa Tbk
43	EMDE	PT MEGAPOLITAN DEVELOPMENTS Tbk
44	FMII	PT FORTUNE MATE INDONESIA TBK
45	GAMA	PT GADING DEVELOPMENT Tbk
46	GGRM	PT Gudang Garam Tbk
47	GMTD	PT GOWA MAKASSAR TOURISM DEVELOPMENT Tbk
48	GOLD	PT GOLDEN RETAILINDO Tbk
49	GPRA	PT PERDANA GAPURAPRIMA Tbk
50	GWSA	PT GREENWOOD SEJAHTERA Tbk
51	HMSP	PT Hanjaya Mandala Sampoerna Tbk
52	IGAR	PT Champion Pacific Indonesia Tbk
53	IIKP	PT Inti Agri Resources Tbk
54	INAI	PT Indal Aluminium Industry Tbk
55	INCI	PT. Intanwijaya Chemical Industry Tbk.
56	INDF	PT Indofood Sukses Makmur Tbk
57	INDS	PT Indospring Tbk
58	INTP	PT Indocement Tunggul Prakarsa Tbk.
59	ISAT	PT INDOSAT Tbk
60	JECC	PT Jembo Cable Company Tbk.
61	JSMR	PT JASA MARGA (PERSERO) Tbk
62	KAEF	PT kimia Farma ( Persero) Tbk

63	KBLI	PT KMI Wire and Cable Tbk
64	KBLM	PT Kabelindo Murni Tbk
65	KDSI	PT KEDAWUNG SETIA INDUSTRI Tbk
66	KINO	PT Kino Indonesia Tbk.
67	KOPI	PT MITRA ENERGI PERSADA TBK
68	LAMI	PT LAMICITRA NUSANTARA Tbk
69	LAPD	PT LEYAND INTERNATIONAL Tbk
70	LMPI	PT Langgeng Makmur Industri Tbk
71	LPCK	PT Lippo Cikarang Tbk
72	LPKR	PT LIPPO KARAWACI Tbk
73	LRNA	PT EKA SARI LORENA TRANSPORT Tbk
74	LSIP	PT Perusahaan Perkebunan London Sumatra Indonesia Tbk.
75	MAPI	PT. MITRA ADIPERKASA Tbk
76	MDLN	PT MODERNLAND REALTY Tbk
77	MIDI	PT MIDI UTAMA INDONESIA Tbk
78	MIRA	PT MITRA INTERNATIONAL RESOURCES Tbk
79	MLBI	PT MULTI BINTANG INDONESIA Tbk
80	MPPA	PT MATAHARI PUTRA PRIMA Tbk
81	MRAT	PT MUSTIKA RATU Tbk
82	MYOR	PT. Mayora Indah Tbk.
83	NELY	PT PELAYARAN NELLY DWI PUTRI Tbk

84	NIPS	PT NIPRESS Tbk
85	PLIN	PT PLAZA INDONESIA REALTY Tbk
86	PPRO	PT PP PROPERTI Tbk
87	PTBA	PT Bukit Asam (Persero) Tbk
88	PUDP	PT PUDJIADI PRESTIGE Tbk
89	PYFA	PT Pyridam Farma Tbk.
90	RALS	PT RAMAYANA LESTARI SENTOSA Tbk
91	RDTX	PT RODA VIVATEX Tbk
92	RICY	PT RICKY PUTRA GLOBAL INDO Tbk.
93	RODA	PT PIKKO LAND DEVELOPMENT Tbk
94	RUIS	PT RADIANT UTAMA INTERINSCO Tbk
95	SAFE	PT. STEADY SAFE Tbk
96	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.
97	SCPI	PT MERCK SHARP DOHME PHARMA TBK
98	SDMU	PT SIDOMULYO SELARAS Tbk
99	SGRO	PT Sampoerna Agro Tbk
100	SIMP	PT Salim Ivomas Pratama Tbk
101	SKBM	PT Sekar Bumi Tbk
102	SMBR	PT Semen Baturaja (Persero) Tbk
103	SMGR	PT Semen Indonesia (Persero) Tbk
104	SMRA	PT SUMMARECON AGUNG Tbk
105	SMSM	PT Selamat Sempurna Tbk.

106	SONA	PT Sona Topas Tourism Industry Tbk
107	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
108	SSMS	PT Sawit Sumbermas Sarana Tbk.
109	STAR	PT STAR PETROCHEM Tbk
110	TALF	PT Tunas Alfin Tbk
111	TBIG	PT TOWER BERSAMA INFRASTRUCTURE Tbk
112	TBLA	PT. Tunas Baru Lampung, Tbk
113	TELE	PT TIPHONE MOBILE INDONESIA Tbk
114	TLKM	PT TELEKOMUNIKASI INDONESIA Tbk
115	TMAS	PT PELAYARAN TEMPURAN EMAS Tbk
116	TOTO	PT Surya Toto Indonesia Tbk
117	TRIS	PT Trisula International Tbk
118	TRST	PT Trias Sentosa, Tbk
119	TRUB	PT TRUBA ALAM MANUNGGAL ENGINEERING Tbk
120	TSPC	PT Tempo Scan Pacific Tbk
121	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
122	UNIT	PT Nusantara Inti Corpora, Tbk
123	UNVR	PT Unilever Indonesia Tbk
124	WEHA	PT. WEHA Transportasi Indonesia Tbk
125	WIIM	PT Wismilak Inti Makmur Tbk

### Lampiran 3.

### Hasil Regresi Berganda

#### 1. Uji Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SIZE	125	12,00	31,00	24,4800	5,28937
LEV	125	,00	13,98	1,0993	1,77931
PUBLIK	125	,02	76,56	25,1328	18,39999
LIKUD	125	,06	9,68	2,4293	1,87437
PROFIT	125	,00	,37	,0789	,07573
UMUR	125	3,00	132,00	34,2240	17,65935
ATO	125	,00	9,27	,8420	,98893
VDSCL	125	40,48	90,48	65,7905	10,65024
Valid N (listwise)	125				

#### 2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		125
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	7,29549018
Most Extreme Differences	Absolute	,047
	Positive	,047
	Negative	-,045
Test Statistic		,047
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

### 3. Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,729 <sup>a</sup>	,531	,503	7,51056	1,944

a. Predictors: (Constant), ATO, LIKUD, SIZE, PUBLIK, LEV, UMUR, PROFIT

b. Dependent Variable: VDSCL

### 4. Uji Multikolinearitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	45,511	4,664		9,757	,000		
	SIZE	,296	,145	,147	2,038	,044	,773	1,294
	LEV	,478	,400	,080	1,194	,235	,897	1,114
	PUBLIK	-,092	,038	-,160	-2,403	,018	,909	1,100
	LIKUD	-,152	,394	-,027	-,386	,700	,834	1,199
	PROFIT	-5,032	10,095	-,036	-,498	,619	,778	1,285
	UMUR	,439	,043	,728	10,189	,000	,786	1,272
	ATO	,699	,722	,065	,969	,334	,893	1,119

a. Dependent Variable: VDSCL

## 5. Uji Heteroskedastisitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,889	,655		1,356	,178
	SIZE	,022	,020	,112	1,101	,273
	LEV	,057	,056	,096	1,012	,314
	PUBLIK	-,003	,005	-,054	-,571	,569
	LIKUD	-,096	,055	-,170	-1,733	,086
	PROFIT	2,411	1,418	,173	1,700	,092
	UMUR	,003	,006	,049	,484	,629
	ATO	-,042	,101	-,039	-,415	,679

a. Dependent Variable: ABS\_RES3

## 6. Uji Nilai F

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7465,236	7	1066,462	18,906	,000 <sup>b</sup>
	Residual	6599,798	117	56,409		
	Total	14065,034	124			

a. Dependent Variable: VDSCL

b. Predictors: (Constant), ATO, LIKUD, SIZE, PUBLIK, LEV, UMUR, PROFIT

## 7. Uji Nilai t

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	45,511	4,664		9,757	,000		
	SIZE	,296	,145	,147	2,038	,044	,773	1,294
	LEV	,478	,400	,080	1,194	,235	,897	1,114
	PUBLIK	-,092	,038	-,160	-2,403	,018	,909	1,100
	LIKUD	-,152	,394	-,027	-,386	,700	,834	1,199
	PROFIT	-5,032	10,095	-,036	-,498	,619	,778	1,285
	UMUR	,439	,043	,728	10,189	,000	,786	1,272
	ATO	,699	,722	,065	,969	,334	,893	1,119

a. Dependent Variable: VDSCL

## 8. Uji Koefisian Determinasi (R2)

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,729 <sup>a</sup>	,531	,503	7,51056	1,944

a. Predictors: (Constant), ATO, LIKUD, SIZE, PUBLIK, LEV, UMUR, PROFIT

b. Dependent Variable: VDSCL



#### Lampiran 4. Indikator *Voluntary Disclosure*

Indikator-indikator *Voluntary Disclosure* yang Digunakan dalam Penelitian (berdasarkan pada Botosan (1997) dan Peraturan Bapepam No. Kep-134/BL/2006)

##### **1. Latar belakang informasi (*Background information*) Total Tanpa Bobot**

- a. Tindakan yang diambil selama tahun tersebut untuk mencapai tujuan perusahaan didiskusikan.
- b. Tindakan yang direncanakan untuk diambil dalam tahun-tahun mendatang didiskusikan.
- c. Rencana waktu (*time frame*) untuk pencapaian tujuan perusahaan diberikan.
- d. Pengaruh *barrier to entry* pada profit yang sedang berjalan (*current profits*) didiskusikan.
- e. Pengaruh dari *barrier to entry* pada profit di masa mendatang didiskusikan.
- f. Pengaruh persaingan tersebut terhadap profit yang sedang berjalan (*current profit*) didiskusikan.
- g. Pengaruh dari persaingan pada profit di masa mendatang didiskusikan.
- h. Karakteristik khusus produk-produk tersebut didiskusikan.
- i. Pasar-pasar utama diidentifikasi.
- j. Karakteristik khusus dari pasar-pasar tersebut digambarkan.

##### **2. Statistika nonkeuangan penting (*Key non-financial statistics*)**

- a. Kompensasi rata-rata tiap karyawan.
- b. *Order* cadangan (*order backlog*).
- c. Persentase *order backlog* yang dikirimkan tahun depan.
- d. Persentase penjualan pada produk yang didesain dalam lima tahun terakhir.
- e. Jumlah dolar atau rupiah order baru yang terjadi tahun ini.
- f. Unit yang dijual.
- g. Harga jual unit.

- h. Pertumbuhan dalam unit yang dijual.
- i. Tingkat kerusakan (*rejection/ defect rates*).
- j. *Production lead time*.
- k. Umur karyawan penting.
- l. Pertumbuhan penjualan pada daerah utama yang tidak dilaporkan sebagai segmen geografik.
- m. *Break-even sales Rp's*.
- n. Volume bahan baku yang dikonsumsi.
- o. Harga bahan baku yang dikonsumsi.
- p. Rasio input terhadap output.
- q. Umur rata-rata karyawan-karyawan penting.
- r. Pertumbuhan penjualan dari produk utama yang tidak dilaporkan sebagai segmen produk.

<b>3. Informasi yang diproyeksikan (<i>Projected information</i>)</b>
---

- a. Pengaruh kesempatan yang tersedia bagi perusahaan dalam *future sales* atau profit. 1
- b. Pengaruh dari risiko yang dihadapi perusahaan pada *future sales* atau *future profit* didiskusikan.
- c. Suatu perkiraan (*forecast*) dari *market share* diberikan.
- d. Suatu proyeksi *cash flow* diberikan.
- e. Suatu proyeksi dari pengeluaran modal (*capital expenditure*) di masa mendatang.
- f. Suatu proyeksi dari pengeluaran di masa mendatang dalam *R&D*.
- g. Untuk segmen tunggal:
  - i. Suatu proyeksi dari *future profits* diberikan.
  - ii. Suatu proyeksi dari *future sales* diberikan.
- h. Untuk *Multi segments*
  - i. Suatu proyeksi dari *future profits* diberikan.

ii. Suatu proyeksi dari *future sales* diberikan.

**4. *Management Discussion and Analysis* (penjelasan atas perubahan harus diberikan)**

- a. Perubahan dalam *cost of goods sold*.
- b. Perubahan dalam *cost of goods sold* dalam persentase dari penjualan.
- c. Perubahan dalam *gross profit*.
- d. Perubahan dalam *gross profit* dalam persentase dari penjualan.
- e. Perubahan dalam pengeluaran modal atau *R&D*.
- f. Perubahan dalam pangsa pasar (*market share*).

Lampiran 5.

Ceklist Perusahaan Sektor Riil 2015

KODE	1										2														3								4													
	A	B	C	D	E	F	G	H	I	J	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	A	B	C	D	E	F	G1	G2	H1	H2	A	B	C	D	E	F		
AALI	1	1	1	1	1	1	1	1	1	0	1	0	0	0	0	1	1	1	0	1	1	1	0	1	0	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	
ACES	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	0	1	1	1	0	0	1	1	1	1	0	0	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1	1
ADES	1	1	0	1	0	1	1	1	0	0	1	0	0	1	1	0	0	0	1	0	1	1	0	1	1	0	1	1	1	0	1	0	0	0	0	0	0	0	0	1	0	1	1	1	1	
AKPI	1	1	0	0	0	1	0	0	1	0	1	0	0	1	1	1	1	1	1	0	1	0	0	0	0	0	1	0	1	1	0	1	1	0	0	0	0	0	0	1	0	1	1	0	1	
AMFG	1	1	0	0	0	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	0	0	0	1	0	0	0	0	0	0	1	0	1	0	0	1	
ANTM	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	0	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	
APLN	1	1	0	0	0	1	1	1	1	0	1	0	0	0	1	1	1	0	0	0	1	1	1	0	0	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	0	1	0	1	1	
ARNA	1	1	0	1	0	1	0	1	1	1	1	0	0	1	1	0	0	1	0	1	1	0	0	0	0	1	1	0	0	1	1	1	1	0	0	0	0	0	0	1	1	1	1	0	1	
ARTI	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	0	1	1	1	0	0	1	1	1	1	0	0	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
ASII	1	1	0	0	0	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	
ASRI	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	0	1	1	1	0	0	1	1	1	1	0	0	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	
ASSA	1	1	0	0	0	1	0	1	1	1	1	0	0	1	0	0	0	0	0	1	1	1	1	0	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1	1	
AUTO	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	0	0	0	0	1	1	1	0	0	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	
BALI	1	1	0	0	0	1	0	1	1	1	1	0	0	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	0	0	0	0	0	1	1	1	1	1	1	
BAPA	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	0	1	1	1	0	0	1	1	1	1	0	0	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
BATA	1	1	0	0	0	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	
BCIP	1	1	0	0	0	1	0	1	1	1	1	0	0	1	0	0	0	0	0	1	1	1	1	0	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1	1	
BEST	1	1	0	1	0	1	0	1	1	1	1	0	0	0	1	1	1	0	0	1	1	0	0	1	0	1	1	1	1	1	0	1	0	0	0	0	0	0	0	1	0	1	0	1	1	
BIKA	1	1	0	0	0	1	0	1	1	1	1	0	0	0	1	1	1	0	0	1	1	1	0	1	1	1	1	1	1	0	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	
BIMA	1	1	0	0	0	1	0	1	1	1	1	0	0	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	0	0	1	1	0	0	0	0	0	0	1	0	1	0	1	1		
BISI	1	1	0	0	0	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1	1	0	0	1	0	1	1	1	1	1	1	1	1	0	0	0	0	0	1	0	1	0	0	1		

BKDP	1	1	0	1	0	1	0	1	1	1	1	0	0	0	1	1	1	1	0	0	1	1	0	1	1	1	1	0	1	0	0	0	0	0	0	0	1	0	1	0	1	1				
BKSL	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	1	1	1	0	0	1	1	1	0	0	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1			
BOLT	1	1	0	1	1	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1	0	0	1	0	1	0	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	1				
BSDE	1	1	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1	0	0	0	0	1	1	1	1	1	1	1	1	0	0	0	0	0	1	0	1	0	0	1			
BTON	1	1	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1	0	0	1	1	0	0	1	0	1	1	0	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1			
CASS	1	1	0	0	0	1	1	1	1	1	1	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	0	0	0	1	1	0	0	0	0	0	0	1	0	1	0	0	1			
CEKA	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	0	1	1	1	0	1	1	1	1	0	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1			
CENT	1	1	0	1	1	1	1	1	1	0	1	0	0	0	0	1	1	1	0	1	1	1	1	0	1	0	1	1	1	1	0	0	0	0	0	0	0	0	1	1	1	1	1	1		
CINT	1	1	1	0	0	1	1	1	0	0	1	0	0	0	1	1	1	0	0	1	1	0	1	1	1	1	1	1	1	1	0	1	0	0	0	0	0	1	0	1	0	1	1			
CMNP	1	1	0	1	1	1	1	1	1	0	1	0	0	0	0	1	1	0	1	1	1	1	0	1	0	1	1	1	1	0	0	0	0	0	0	0	0	1	1	1	1	1	1			
CPIN	1	1	0	0	0	1	0	1	1	0	1	0	0	1	1	0	0	0	1	0	1	1	0	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	0	1		
CTRA	1	1	0	1	1	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1	1	0	0	1	0	1	1	0	1	0	1	1	1	1	0	0	0	0	0	1	0	1	0	1	1	
CTRP	1	1	0	0	0	1	0	1	1	1	1	0	0	1	1	0	0	0	1	1	1	0	0	1	1	1	1	0	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1	1		
CTTH	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1		
DART	1	1	0	0	0	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1	0	0	1	0	1	1	1	1	1	1	1	1	0	0	0	0	0	1	0	1	0	0	1			
DILD	1	1	0	0	0	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1	0	0	1	0	1	1	1	1	1	1	1	1	0	0	0	0	0	1	0	1	0	0	1			
DLTA	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1			
DMAS	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	1	1	1	0	0	1	1	1	1	0	0	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1		
DSFI	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	0	1	1	1	0	0	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	1	1	1	1	1	1		
EKAD	1	1	1	0	0	1	1	1	1	1	1	1	0	0	1	0	0	0	0	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	1		
ELSA	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	0	1	1	1	0	0	1	1	1	1	0	1	1	0	1	0	0	0	0	0	0	1	1	1	1	1	1		
EMDE	1	1	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0	1	0	1	0	1	1		
FMII	1	1	0	1	0	1	0	1	1	1	1	0	0	0	1	1	1	0	0	1	1	0	0	1	0	1	1	1	1	0	1	0	0	0	0	0	0	0	1	0	1	0	1	1		
GAMA	1	1	0	0	0	1	0	0	1	1	1	0	0	0	0	1	0	0	0	0	0	0	0	1	1	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0
GGRM	1	1	0	0	0	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1		
GMTD	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	0	0	0	1	1	1	0	0	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	

GOLD	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	1	1	1	0	0	1	1	1	1	0	0	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1	1	1					
GPRA	1	1	0	1	1	1	1	1	1	0	1	0	0	0	0	1	1	1	1	0	1	0	1	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1				
GWSA	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	0	0	0	1	1	1	0	0	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1					
HMSP	1	1	0	0	0	1	1	1	1	1	1	0	0	0	1	1	1	1	0	0	1	1	1	1	1	1	0	1	1	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1					
IGAR	1	1	0	0	0	1	0	1	1	1	1	0	0	1	1	1	1	0	0	1	1	0	0	1	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	1	1	0	1					
IIKP	1	1	0	0	0	1	0	1	1	1	1	0	0	0	0	0	0	0	1	1	1	1	0	0	0	0	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	1				
INAI	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	0	0	0	1	0	1	1	1	0	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	1	1	0	1				
INCI	1	1	1	0	0	1	1	1	1	1	1	1	0	0	1	0	0	0	0	1	1	1	1	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	1				
INDF	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	0	0	0	0	1	1	1	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1			
INDS	1	1	0	0	0	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	1	1	1	0	0	1	1	1	0	1	1	1	1	1	0	0	0	0	0	0	1	0	1	0	1	1	1				
INTP	1	1	0	0	0	1	1	1	0	0	1	0	0	1	1	1	1	1	1	1	1	1	0	0	0	0	1	0	1	1	1	1	1	0	1	0	0	0	0	0	0	1	0	1	0	0	0	1			
ISAT	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1				
JECC	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	1	1	1	0	0	1	1	0	0	0	0	1	1	1	0	1	1	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1		
JSMR	1	1	0	0	0	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	1	1	1	0	0	1	1	1	0	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	1	1	1	1	1		
KAEF	1	1	0	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1		
KBLI	1	1	0	0	0	1	1	1	1	1	1	0	0	1	1	1	1	1	0	0	1	1	0	0	0	0	1	1	1	0	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	0	1			
KBLM	1	1	0	0	0	1	1	1	1	1	1	0	0	1	1	1	1	1	0	0	1	1	0	0	0	0	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1		
KDSI	1	1	1	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1			
KINO	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	1	1	0	1	0	1	1	0	1	1	0	1	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	0	1			
KOPI	1	1	0	1	1	1	0	1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	0	0	1	0	1	1	0	1	0	1	1	1	0	0	0	0	0	0	0	0	0	1	0	1	0	1	1		
LAMI	1	1	1	1	1	1	1	1	1	0	1	0	0	0	0	1	1	1	0	1	1	1	1	0	1	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	
LAPD	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	0	1	1	1	0	0	1	1	1	1	0	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	
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LPKR	1	1	0	0	0	1	1	1	1	0	1	0	0	1	1	0	0	0	0	1	1	1	0	0	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1
LRNA	1	1	0	0	0	1	0	1	1	1	1	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0	1	1	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	1	

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MAPI	1	1	1	0	0	1	1	1	1	1	1	0	0	0	1	0	0	0	1	1	1	0	0	1	1	1	0	0	1	1	1	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1			
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