

LAMPIRAN

Lampiran 1 : Input data

| KODE PERUSAHAN | | CR | DER | NPM | DPR | FCF |
|----------------|------|------|------|------|-------|-------|
| ARNA | 2011 | 1.02 | 0.72 | 0.1 | 38.26 | 11.13 |
| | 2012 | 1.17 | 0.55 | 0.14 | 46.26 | 11.21 |
| | 2013 | 1.3 | 0.48 | 0.17 | 12.35 | 8.35 |
| AUTO | 2011 | 1.33 | 0.47 | 0.15 | 5.23 | 4.45 |
| | 2012 | 1.16 | 0.62 | 0.13 | 31.16 | 5.22 |
| | 2013 | 1.89 | 0.32 | 0.1 | 36.6 | 6.39 |
| GDYR | 2011 | 0.89 | 1.35 | 0.03 | 17.46 | 6.95 |
| | 2012 | 0.94 | 0.98 | 0.03 | 27.43 | 11.19 |
| | 2013 | 1.75 | 1.61 | 0.08 | 3.85 | 5.93 |
| GJTL | 2011 | 1.72 | 1.35 | 0.09 | 8.66 | 5.24 |
| | 2012 | 2.31 | 1.68 | 0.03 | 10.23 | 5.85 |
| | 2013 | 1.59 | 1.18 | 0.04 | 0.24 | 5.12 |
| JPFA | 2011 | 1.82 | 1.3 | 0.06 | 0.04 | 6.28 |
| | 2012 | 2.06 | 1.84 | 0.03 | 0.03 | 6.44 |
| | 2013 | 0.93 | 1.63 | 0.02 | 17.57 | 10.66 |
| KBLM | 2011 | 0.98 | 1.73 | 0.02 | 14.01 | 11.04 |
| | 2012 | 0.96 | 1.43 | 0.01 | 13.21 | 10.42 |
| | 2013 | 3.68 | 0.27 | 0.14 | 62.66 | 12.17 |
| KLBF | 2011 | 3.41 | 0.28 | 0.13 | 54.45 | 11.9 |
| | 2012 | 2.84 | 0.33 | 0.13 | 39.76 | 9.38 |
| | 2013 | 7.03 | 0.21 | 0.2 | 29.7 | 10.6 |
| LION | 2011 | 6.73 | 0.2 | 0.19 | 32.13 | 10.0 |
| | 2012 | 2.33 | 0.71 | 0.05 | 8.81 | 8.84 |
| | 2013 | 4.07 | 0.32 | 0.19 | 22.2 | 10.44 |
| LMSH | 2011 | 4.2 | 0.28 | 0.06 | 13.35 | 9.48 |
| | 2012 | 7.52 | 0.18 | 0.25 | 0.08 | 7.01 |
| | 2013 | 3.87 | 0.37 | 0.12 | 0.07 | 6.9 |
| MERK | 2011 | 3.98 | 0.36 | 0.15 | 0.08 | 9.44 |
| | 2012 | 0.99 | 1.3 | 0.27 | 28.86 | 5.79 |
| | 2013 | 0.98 | 0.8 | 0.33 | 81.42 | 5.6 |
| MLBI | 2011 | 6.07 | 0.18 | 0.06 | 27.05 | 9.42 |
| | 2012 | 6.02 | 0.18 | 0.08 | 20.55 | 10.15 |
| | 2013 | 6.05 | 0.16 | 0.07 | 12.03 | 13.9 |
| MRAT | 2011 | 2.22 | 1.72 | 0.05 | 0.21 | 9.24 |
| | 2012 | 2.76 | 1.71 | 0.07 | 0.24 | 9.47 |
| | 2013 | 2.44 | 1.47 | 0.09 | 1.15 | 11.51 |

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|-------------|------|------|------|------|-------|-------|
| MYOR | 2011 | 1.28 | 0.39 | 0.14 | 1.75 | 11.17 |
| | 2012 | 1.12 | 0.81 | 0.13 | 25.0 | 10.94 |
| | 2013 | 1.14 | 1.32 | 0.1 | 2.0 | 10.14 |
| ROTI | 2011 | 1.29 | 1.8 | 0.03 | 31.82 | 11.1 |
| | 2012 | 1.46 | 1.27 | 0.05 | 30.28 | 12.13 |
| | 2013 | 1.39 | 1.49 | 0.03 | 29.38 | 10.62 |
| SCCO | 2011 | 1.47 | 0.45 | 0.14 | 22.52 | 6.27 |
| | 2012 | 1.4 | 0.45 | 0.15 | 44.38 | 5.7 |
| | 2013 | 0.64 | 0.7 | 0.1 | 40.36 | 4.49 |
| SMCB | 2011 | 5.69 | 0.2 | 0.35 | 0.09 | 4.15 |
| | 2012 | 4.85 | 0.22 | 0.35 | 0.09 | 4.78 |
| | 2013 | 4.97 | 0.21 | 0.35 | 0.1 | 4.74 |
| SMGR | 2011 | 7.73 | 0.15 | 0.08 | 49.33 | 11.4 |
| | 2012 | 3.57 | 0.24 | 0.08 | 46.33 | 10.82 |
| | 2013 | 1.88 | 0.76 | 0.16 | 22.65 | 11.37 |
| SQBI | 2011 | 2.15 | 0.7 | 0.15 | 20.93 | 4.44 |
| | 2012 | 2.19 | 0.69 | 0.14 | 20.94 | 11.17 |
| | 2013 | 2.98 | 0.4 | 0.1 | 0.58 | 11.76 |
| TCID | 2011 | 3.09 | 0.38 | 0.1 | 0.52 | 11.8 |
| | 2012 | 2.96 | 0.4 | 0.1 | 0.57 | 11.01 |
| | 2013 | 1.6 | 0.99 | 0.01 | 60.74 | 7.12 |
| TOTO | 2011 | 1.67 | 0.78 | 0.0 | 72.83 | 7.06 |
| | 2012 | 1.75 | 0.85 | 0.02 | 45.15 | 11.19 |
| | 2013 | 0.68 | 1.85 | 0.18 | 49.07 | 6.6 |
| TSPC | 2011 | 0.67 | 2.02 | 0.18 | 52.66 | 6.69 |
| | 2012 | 0.7 | 2.12 | 0.17 | 52.88 | 6.25 |
| | 2013 | 1.43 | 1.61 | 0.14 | 5.51 | 5.03 |
| UNIC | 2011 | 2.06 | 0.84 | 0.07 | 9.78 | 10.02 |
| | 2012 | 2.43 | 0.57 | 0.08 | 29.98 | 10.09 |
| | 2013 | 6.98 | 0.15 | 0.26 | 29.35 | 6.1 |
| UNVR | 2011 | 6.03 | 0.17 | 0.28 | 34.78 | 6.31 |
| | 2012 | 6.15 | 0.16 | 0.28 | 63.49 | 6.32 |
| | 2013 | 2.4 | 0.8 | 0.1 | 10.03 | 11.07 |
| WIIM | 2011 | 2.36 | 0.46 | 0.37 | 27.69 | 11.54 |
| | 2012 | 3.86 | 0.25 | 0.24 | 12.76 | 11.7 |
| | 2013 | 1.94 | 0.7 | 0.11 | 30.11 | 5.79 |
| JECC | 2011 | 2.05 | 0.74 | 0.1 | 33.34 | 6.49 |
| | 2012 | 1.67 | 1.04 | 0.09 | 24.16 | 6.84 |
| | 2013 | 4.36 | 0.29 | 0.08 | 94.37 | 10.19 |
| INTP | 2011 | 2.78 | 0.04 | 0.11 | 38.57 | 5.75 |
| | 2012 | 2.72 | 0.49 | 0.11 | 47.42 | 6.82 |
| | 2013 | 2.41 | 0.6 | 0.09 | 48.45 | 6.88 |

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|-------------|------|------|------|------|-------|-------|
| INDS | 2011 | 1.77 | 0.88 | 0.15 | 34.78 | 8.04 |
| | 2012 | 1.78 | 0.97 | 0.15 | 58.11 | 6.03 |
| | 2013 | 1.75 | 0.94 | 0.14 | 37.59 | 7.01 |
| INDF | 2011 | 2.24 | 0.59 | 0.12 | 38.81 | 6.52 |
| | 2012 | 2.17 | 0.56 | 0.08 | 37.83 | 6.39 |
| | 2013 | 1.72 | 0.73 | 0.08 | 32.07 | 5.46 |
| IGAR | 2011 | 1.9 | 0.61 | 0.08 | 9.43 | 9.74 |
| | 2012 | 2.41 | 0.43 | 0.13 | 11.36 | 10.15 |
| | 2013 | 2.33 | 0.45 | 0.12 | 12.25 | 11.01 |
| ICBP | 2011 | 4.89 | 0.27 | 0.13 | 0.12 | 7.94 |
| | 2012 | 4.31 | 0.28 | 0.14 | 0.26 | 10.15 |
| | 2013 | 4.24 | 0.3 | 0.11 | 0.2 | 11.01 |
| HMSP | 2011 | 6.01 | 0.22 | 0.27 | 69.8 | 8.22 |
| | 2012 | 5.26 | 0.25 | 0.3 | 86.29 | 8.35 |
| | 2013 | 4.71 | 0.28 | 0.31 | 71.04 | 8.54 |
| GGRM | 2011 | 2.19 | 0.7 | 0.25 | 12.72 | 6.3 |
| | 2012 | 1.79 | 0.88 | 0.17 | 71.37 | 6.82 |
| | 2013 | 1.79 | 0.82 | 0.16 | 3.25 | 7.68 |
| EKAD | 2011 | 1.61 | 0.38 | 0.16 | 15.76 | 11.28 |
| | 2012 | 1.33 | 0.3 | 0.09 | 30.17 | 6.11 |
| | 2013 | 0.94 | 1.17 | 0.02 | 10.13 | 6.58 |
| DVLA | 2011 | 2.02 | 1.68 | 0.02 | 11.86 | 6.5 |
| | 2012 | 1.77 | 1.97 | 0.02 | 0.04 | 6.58 |
| | 2013 | 1.04 | 1.23 | 0.02 | 9.3 | 10.15 |
| DLTA | 2011 | 3.69 | 0.35 | 0.13 | 33.8 | 12.76 |
| | 2012 | 5.57 | 0.21 | 0.03 | 16.87 | 10.6 |
| | 2013 | 4.59 | 0.29 | 0.21 | 80.23 | 8.84 |
| CTBN | 2011 | 3.61 | 0.3 | 0.01 | 30.46 | 5.49 |
| | 2012 | 2.09 | 1.51 | 0.03 | 3.74 | 11.44 |
| | 2013 | 1.37 | 1.23 | 0.1 | 13.41 | 12.53 |
| TH | 2014 | 1.57 | 1.03 | 0.04 | 28.7 | 10.16 |
| | 2014 | 2.21 | 0.37 | 0.21 | 39.85 | 11.67 |
| | 2014 | 4.37 | 0.25 | 0.33 | 1.05 | 6.18 |
| | 2014 | 1.8 | 0.44 | 0.08 | 42.53 | 9.8 |
| | 2014 | 2.11 | 0.65 | 0.14 | 40.35 | 5.67 |
| | 2014 | 3.0 | 0.35 | 0.09 | 3.71 | 11.59 |
| | 2014 | 2.2 | 0.64 | 0.01 | 34.93 | 11.77 |
| | 2014 | 0.92 | 1.6 | 0.17 | 51.82 | 12.39 |
| | 2014 | 2.27 | 0.56 | 0.07 | 25.14 | 7.93 |
| | 2014 | 4.93 | 0.17 | 0.26 | 96.43 | 11.75 |
| | 2014 | 2.91 | 0.25 | 0.07 | 28.22 | 7.43 |
| | 2014 | 1.81 | 1.08 | 0.08 | 40.14 | 7.11 |

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|------|------|------|------|-------|-------|
| 2014 | 4.12 | 0.33 | 0.07 | 87.43 | 11.81 |
| 2014 | 2.18 | 0.66 | 0.08 | 51.32 | 7.26 |
| 2014 | 1.53 | 1.1 | 0.12 | 41.06 | 11.36 |
| 2014 | 1.62 | 0.75 | 0.08 | 28.53 | 6.87 |
| 2014 | 2.33 | 0.51 | 0.08 | 15.05 | 6.86 |
| 2014 | 5.18 | 0.28 | 0.07 | 0.46 | 7.17 |
| 2014 | 4.47 | 0.3 | 0.33 | 76.38 | 11.23 |
| 2014 | 1.8 | 0.78 | 0.12 | 1.63 | 8.87 |
| 2014 | 2.11 | 0.17 | 0.17 | 40.35 | 7.89 |

Ouput Olah data dari SPSS

1. Lampiran 2 : Tabel keterangan sampel

| No. | Uraian | Jumlah |
|-------------------------|---|--------|
| 1. | Perusahaan manufaktur <i>go public</i> yang terdaftar di BEI pada tahun 2011 sampai dengan 2014. | 143 |
| 2. | Perusahaan tidak mempublikasikan <i>annual report</i> dan laporan keuangan secara lengkap secara selama periode penelitian (2011 sampai dengan 2014). | (2) |
| 3. | Perusahaan yang tidak membagikan secara berturut turut selama periode penelitian (2011 sampai dengan 2014). | (106) |
| 4. | Perusahaan yang mengalami kerugian selama periode penelitian (2011 sampai dengan 2014). | (21) |
| 5. | Perusahaan yang melaporkan laporan keuangan dalam nilai mata uang dollar Amerika Serikat. | (8) |
| Total Sampel Perusahaan | | 37 |

2. Lampiran 3 : Tabel statistik deskriptif

| Descriptive Statistics | | | | | |
|------------------------|-----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| | 129 | ,03 | 96,43 | 27,8935 | 23,68864 |
| Valid N (listwise) | 129 | | | | |

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|--------|----------------|
| CR | 129 | ,64 | 7,73 | 2,7232 | 1,68715 |
| Valid N (listwise) | 129 | | | | |

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|--------|----------------|
| FCF | 129 | 4,15 | 13,90 | 8,6198 | 2,44924 |
| Valid N (listwise) | 129 | | | | |

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|-------|----------------|
| DER | 129 | ,04 | 2,12 | ,7277 | ,52059 |
| Valid N (listwise) | 129 | | | | |

3. Lampiran 4 : Tabel Uji Multikolinieritas

Coefficients^a

| Model | Collinearity Statistics | | |
|-------|-------------------------|------|-------|
| | Tolerance | VIF | |
| 1 | NPM | ,757 | 1,320 |
| | CR | ,554 | 1,804 |
| | FCF | ,924 | 1,082 |
| | DER | ,555 | 1,803 |

a. Dependent Variable:

1. Lampiran 5 : hasil uji heterokedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 24,639 | 11,656 | | 2,114 | ,037 |
| NPM | 59,946 | 27,277 | ,218 | 2,198 | ,109 |
| CR | -1,735 | 1,632 | -,124 | -1,063 | ,381 |
| FCF | ,692 | ,871 | ,072 | ,794 | ,265 |
| DER | -7,548 | 5,287 | -,166 | -1,428 | ,197 |

2. Lampiran 6 : Tabel Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | |
|--------------------------------|----------------|----------|
| N | | 129 |
| Normal Parameters ^a | Mean | 27,8935 |
| | Std. Deviation | 23,68864 |
| Most Extreme Differences | Absolute | ,120 |
| | Positive | ,102 |
| | Negative | -,120 |
| Kolmogorov-Smirnov Z | | 1,360 |
| Asymp. Sig. (2-tailed) | | ,049 |

a. Test distribution is Normal.

One-Sample Kolmogorov-Smirnov Test

| | | |
|--------------------------------|----------------|--------|
| | | NPM |
| N | | 129 |
| Normal Parameters ^a | Mean | ,1253 |
| | Std. Deviation | ,08634 |
| Most Extreme Differences | Absolute | ,131 |
| | Positive | ,131 |
| | Negative | -,083 |
| Kolmogorov-Smirnov Z | | 1,493 |
| Asymp. Sig. (2-tailed) | | ,023 |

a. Test distribution is Normal.

One-Sample Kolmogorov-Smirnov Test

| | | CR |
|--------------------------------|----------------|---------|
| N | | 129 |
| Normal Parameters ^a | Mean | 2,7232 |
| | Std. Deviation | 1,68715 |
| Most Extreme Differences | Absolute | ,210 |
| | Positive | ,210 |
| | Negative | -,108 |
| Kolmogorov-Smirnov Z | | 2,386 |
| Asymp. Sig. (2-tailed) | | ,000 |

a. Test distribution is Normal.

One-Sample Kolmogorov-Smirnov Test

| | | FCF |
|--------------------------------|----------------|---------|
| N | | 129 |
| Normal Parameters ^a | Mean | 8.6198 |
| | Std. Deviation | 2.44924 |
| Most Extreme Differences | Absolute | .142 |
| | Positive | .142 |
| | Negative | -.124 |
| Kolmogorov-Smirnov Z | | 1.609 |
| Asymp. Sig. (2-tailed) | | .011 |

a. Test distribution is Normal.

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One-Sample Kolmogorov-Smirnov Test

| | | DER |
|---------------------------------|----------------|--------|
| N | | 129 |
| Normal Parameters ^a | Mean | .7277 |
| | Std. Deviation | .52059 |
| Most Extreme Differences | Absolute | .133 |
| | Positive | .133 |
| | Negative | -.126 |
| Kolmogorov-Smirnov Z | | 1.515 |
| Asymp. Sig. (2-tailed) | | .020 |
| a. Test distribution is Normal. | | |
| | | |

3. Lampiran 7 : Tabel hasil uji autokorelasi

**Hasil Autokorelasi
Model Summary^b**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .268 ^a | .072 | .042 | 23.18864 | 1.810 |

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4. Lampiran 8: Hasil uji regresi berganda

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 24,639 | 11,656 | | 2,114 | ,037 |
| NPM | 59,946 | 27,277 | ,218 | 2,198 | ,030 |
| CR | -1,735 | 1,632 | -,124 | -1,063 | ,290 |
| FCF | ,692 | ,871 | ,072 | ,794 | ,428 |
| DER | -7,548 | 5,287 | -,166 | -1,428 | ,156 |

a. Dependent Variable: