



LAMPIRAN 1
SAMPEL
PERUSAHAAN

Lampiran Sampel Perusahaan

TAHUN	Nama perusahaan	Kode perusahaan
2013	PT ASTRA INTERNATIONAL Tbk	ASII
2013	PT ASTRA OTOPARTS Tbk	AUTO
2013	PT Indospring TBK	INDS
2013	PT Berlina Tbk	BRNA
2013	PT BETONJAYA MANUNGGAL Tbk	BTON
2013	PT Jaya Pari Steel Tbk	JPRS
2013	PT Eterindo Wahanatama Tbk	ETWA
2013	PT GUNAWAN DIANJAYA STEEL Tbk	GDST
2013	PT. GAJAH TUNGGAL Tbk	GJTL
2013	PT Kedaung Indah Can Tbk	KICI
2013	PT INTIKERAMIK ALAMASRI INDUSTRI TBK	IKAI
2013	PT Panasia Indo Resources Tbk	HDTX
2013	PT Duta Pertiwi Nusantara TBK	DPNS
2013	PT Lionmesh Prima TBK	LMSH
2013	PT LANGGENG MAKMUR INDUSTRI Tbk	LMPI
2013	PT MERCK TBK	MERK
2013	P.T. Pelangi Indah Canindo Tbk	PICO
2013	PT NIPRESS TBK	NIPS
2013	PT PYRIDAM FARMA Tbk	PYFA
2013	PT SEKAR LAUT Tbk	SKLT
2013	PT INDO ACIDATAMA Tbk	SRSN
2013	PT SUNSON TEXTILE MANUFACTURER, Tbk	SSTM
2013	PT SLJ Global Tbk	SULI
2013	PT Trias Sentosa TBK	TRST
2013	PT. MANDOM INDONESIA Tbk	TCID
2013	PT Intanwijaya Internasional TBK	INCI
2013	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	ULTJ
2013	PT Yanaprima Hastapersada Tbk	YPAS
2013	PT Lion Metal Works Tbk	LION
2013	PT ARGO PANTES TBK	ARGO
2013	PT MULIA INDUSTRINDO TBK	MLIA
2013	PT Budi Starch & Sweetener TBK	BUDI
2013	PT Asahimas Flat Glass	AMFG
2013	PT Kedaung Setia Industrial	KDSI

2013	PT Tempo Scan Pacific	TSPC
2013	PT Unilever Indonesia	UNVR
2013	PT Kimia Farma	KAEF
2013	PT Alumindo Light Metal Industri	ALMI
2013	PT GUDANG GARAM Tbk	ggrm
2013	PT Prasadha Aneka Niaga TBK	PSDN
2012	PT BETONJAYA MANUNGGAL Tbk	BTON
2012	PT Berlina Tbk	BRNA
2012	PT Pelangi Indah Canindo	PICO
2012	PT Alumindo Light Metal Industri	ALMI
2012	PT ASTRA INTERNATIONAL	ASII
2012	PT Indospring Tbk	INDS
2012	PT ASTRA OTOPARTS Tbk	AUTO
2012	PT Duta Pertiwi Nusantara Tbk	DPNS
2012	PT Eterindo Wahanatama Tbk	ETWA
2012	PT GUNAWAN DIANJAYA STEEL Tbk	GDST
2012	PT. GAJAH TUNGGAL Tbk	GJTL
2012	PT Selamat Sempurna	SMSM
2012	PT Prasadha Aneka Niaga Tbk	PSDN
2012	PT. Mulia Industrindo Tbk	MLIA
2012	PT PANASIA INDO RESOURCES Tbk	HDTX
2012	PT INTIKERAMIK ALAMASRI INDUSTRI TBK	IKAI
2012	PT Jayapari Steel Tbk	JPRS
2012	PT Apac Citra Centertex TBK	MYTX
2012	PT LANGGENG MAKMUR INDUSTRI Tbk	LMPI
2012	PT Intanwijaya Internasional Tbk	INCI
2012	PT MERCK TBK	MERK
2012	Kedaung Indah Can Tbk	KICI
2012	PT Kimia Farma Tbk	KAEF
2012	PT PRIMA ALLOY STEEL UNIVERSAL Tbk	PRAS
2012	PT PYRIDAM FARMA Tbk	PYFA
2012	PT SEKAR LAUT Tbk	SKLT
2012	PT SUNSON TEXTILE MANUFACTURER, Tbk	SSTM
2012	PT Sumalindo Lestari Jaya Tbk	SULI
2012	PT JAKARTA KYOEI STEEL WORKS Tbk	JKSW
2012	PT Lionmesh Prima TBK	LMSH
2012	PT Lion Metal Works Tbk	LION

2012	PT. MANDOM INDONESIA Tbk	TCID
2012	PT Panasia Indo Resources TBK	HDTX
2012	PT Trias Sentosa Tbk	TRST
2012	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	ULTJ
2012	PT Yanaprima Hastapersada Tbk	YPAS
2012	PT Indo Acidatama tbk	SRSN
2012	PT Unilever Indonesia	UNVR
2012	Kedawung Setia Industrial	KDSI
2012	PT Tempo Scan Pacific	TSCP
2012	PT ARGO PANTES TBK	ARGO
2012	PT KABELINDO MURNI TBK	KBLM
2011	PT ARGO PANTES Tbk	ARGO
2011	PT ASTRA INTERNATIONAL Tbk	ASII
2011	PT ASTRA OTOPARTS Tbk	AUTO
2011	PT INDO KORDSA Tbk	BRAM
2011	PT BERLINA Tbk	BRNA
2011	PT BARITO PACIFIC Tbk	BRPT
2011	PT BETONJAYA MANUNGGAL Tbk	BTON
2011	PT DUTA PERTIWI NUSANTARA Tbk	DPNS
2011	PT GUDANG GARAM Tbk	GGRM
2011	PT GAJAH TUNGGAL Tbk	GJTL
2011	PT INTANWIJAYA INTERNASIONAL Tbk	INCI
2011	PT Indospring Tbk	INDS
2011	PT KIMIA FARMA (PERSERO)Tbk	KAEF
2011	PT Unilever Indonesia	UNVR
2011	PT JAKARTA KYOEI STEEL WORKS Tbk	JKSW
2011	PT PANASIA INDOSYNTEC Tbk	HDTX
2011	PT JAYA PARI STEEL Tbk	JPRS
2011	PT Apac Citra Centertex Tbk	MYTX
2011	PT LION METAL WORKS Tbk	LION
2011	PT LANGGENG MAKMUR INDUSTRI Tbk	LMPI
2011	PT LIONMESH PRIMA Tbk	LMSH
2011	PT MULIAIndustrindo Tbk	MLIA
2011	PT Intikeramik Alamasri Industri Tbk	IKAI
2011	PT Selamat Sempurna	SMSM
2011	PT PELAT TIMAH NUSANTARA Tbk	NIKL
2011	PT Prasadha Aneka Niaga Tbk	PSDN

2011	PT SAT NUSAPERSADA Tbk	PTSN
2011	PT PYRIDAM FARMA Tbk	PYFA
2011	PT Eterindo WahanatamaTBK	ETWA
2011	PT Yanaprima Hastapersada	YPAS
2011	PT SEKAR LAUT Tbk	SKLT
2011	PT Tempo Scan Pacific	TSCP
2011	PT SIANTAR TOP Tbk	STTP
2011	PT Tembaga Mulia Semanan Tbk	TBMS
2011	PT MANDOM INDONESIA Tbk	TCID
2011	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	ULTJ
2010	PT YANAPRIMA HASTAPERSADA Tbk	YPAS
2010	PT ASIAPLAST INDUSTRIES Tbk	APLI
2010	PT ARGO PANTES Tbk	ARGO
2010	PT ASTRA INTERNATIONAL Tbk	ASII
2010	PT ASTRA OTOPARTS Tbk	AUTO
2010	PT INDO KORDSA Tbk	BRAM
2010	PT Berlina Tbk	BRNA
2010	PT BARITO PACIFIC Tbk	BRPT
2010	PT BETONJAYA MANUNGGAL Tbk	BTON
2010	PT DUTA PERTIWI NUSANTARA Tbk	DPNS
2010	PT GUDANG GARAM Tbk	GGRM
2010	PT GAJAH TUNGGAL Tbk	GJTL
2010	PT SUMI INDO KABEL Tbk	IKBI
2010	PT JAKARTA KYOEI STEEL WORKS Tbk	JKSW
2010	PT JAYA PARI STEEL Tbk	JPRS
2010	PT KIMIA FARMA (PERSERO)Tbk	KAEF
2010	PT KABELINDO MURNI Tbk	KBLM
2010	PT KEDAWUNG INDAH CAN Tbk	KICI
2010	PT Eterindo Wahanatama Tbk	ETWA
2010	PT Indo Acidatama Tbk	SRSN
2010	PT LION METAL WORKS Tbk	LION
2010	PT Tempo Scan Pacific	TSCP
2010	PT Lionmesh Prima Tbk	LMSH
2010	PT MULIA INDUSTRINDO Tbk	MLIA
2010	PT MUSTIKA RATU Tbk	MRAT
2010	PT LANGGENG MAKMUR INDUSTRI Tbk	LMPI
2010	PT PELAT TIMAH NUSANTARA Tbk	NIKL

2010	PT Sumalindo Lestari Jaya Tbk	SULI
2010	PT Selamat Sempurna	SMSM
2010	PT SAT NUSAPERSADA Tbk	PTSN
2010	PT PYRIDAM FARMA Tbk	PYFA
2010	PT SEKAR LAUT Tbk	SKLT
2010	PT SIANTAR TOP Tbk	STTP
2010	PT MANDOM INDONESIA Tbk	TCID
2010	PT Panasia Filament Inti Tbk	PAFI
2009	PT INDO KORDSA Tbk	BRAM
2009	PT BARITO PACIFIC Tbk	BRPT
2009	PT BETONJAYA MANUNGGAL Tbk	BTON
2009	PT Indal Aluminium Industri	INAI
2009	PT Jaya Pari Steel Tbk	JPRS
2009	PT Tri Polyta Indonesia	TPIA
2009	PT Aneka Kemasindo Utama	AKKU
2009	PT Berlina Tbk	BRNA
2009	PT DUTA PERTIWI NUSANTARA Tbk	DPNS
2009	PT GUDANG GARAM Tbk	GGRM
2009	PT NIPRESS Tbk	NIPS
2009	PT SUMI INDO KABEL Tbk	IKBI
2009	PT LANGGENG MAKMUR INDUSTRI Tbk	LMPI
2009	PT KIMIA FARMA (PERSERO) Tbk	KAEF
2009	PT Pelangi Indah Canindo	PICO
2009	PT Lion Metal WORKS Tbk	LION
2009	PT LION MESH PRIMA Tbk	LMSH
2009	PT Astra Internasional	ASII
2009	PT PRIMA ALLOY STEEL UNIVERSAL Tbk	PRAS
2009	PT ASTRA OTOPARTS Tbk	AUTO
2009	PT GAJAH TUNGGAL Tbk	GJTL
2009	PT PRASIDHA ANEKA NIAGA Tbk	PSDN
2009	PT SAT NUSAPERSADA Tbk	PTSN
2009	PT PYRIDAM FARMA Tbk	PYFA
2009	PT SIANTAR TOP Tbk	SSTP
2009	PT KEDAUNG INDAH CAN Tbk	KICI
2009	PT MANDOM INDONESIA Tbk	TCID
2009	PT UNITEX Tbk	UNTX
2009	PT YANAPRIMA HASTAPERSADA Tbk	YPAS
2009	PT JAKARTA KYOEI STEEL WORKS Tbk	JKSW

2009	PT Indo Acidatama Tbk	SRSN
2009	PT MUSTIKA RATU Tbk	MRAT
2009	PT Kalbe Farma	KBLF



Kriteria Sampel Penelitian

Kriteria Sampel	2009	2010	2011	2012	2013	Total
Perusahaan Manufaktur yang terdaftar di BEI	131	133	134	138	140	676
Tidak melaporkan laporan keuangan 5 tahun secara berturut-turut	(13)	(15)	(17)	(18)	(22)	(85)
Laporan keuangan tidak dinyatakan dalam rupiah	(3)	(6)	(7)	(15)	(20)	(51)
Laporan keuangan tidak dapat diakses	(13)	(2)	(1)	(0)	(0)	(16)
Tidak memiliki variabel kepemilikan manajerial	(69)	(75)	(74)	(63)	(57)	(338)
Jumlah sampel yang digunakan	33	35	35	42	41	186



LAMPIRAN 2
DATA SAMPEL
PERUSAHAAN



LAMPIRAN 3

- **UJI ASUMSI KLASIK
PENGUJIAN HIPOTESIS**

- **UJI REGRESI
PENGUJIAN HIPOTESIS**

STATISTIK DESKRIPTIF



Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DKI	120	,25000	,75000	,3958658	,09882901
P	120	-,25815	,39727	,0422166	,08344638
DG	120	1,00	3,00	1,2083	,48326
KM	120	,00000010	,25610000	,0462072326	,07088682467
DA	120	,00118	,14328	,0554679	,03303068
Valid N (listwise)	120				

KA

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,00	86	71,7	71,7	71,7
1,00	34	28,3	28,3	100,0
Total	120	100,0	100,0	

Uji Normalitas

Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,149	186	,000

Sumber: Data sekunder yang diolah (2015)

Tabel Data Ekstrim

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	38	,40099
		2	12	,32752
		3	142	,27081
		4	175	,25209
		5	13	,24029
	Lowest	1	106	-,10905
		2	78	-,09761
		3	3	-,09654
		4	159	-,09036
		5	141	-,08998

Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	Df	Sig.
Unstandardized Residual	,116	176	,000

Tabel Data Ekstrim

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	131	,24162
		2	20	,23684
		3	72	,20332
		4	27	,20040
		5	66	,19635
	Lowest	1	33	-,08678
		2	144	-,07979
		3	57	-,07906
		4	107	-,07692
		5	37	-,07691

Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,114	166	,000

Tabel Data Ekstrim

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	6	,18830
		2	42	,18429
		3	98	,18091
		4	15	,17886
		5	82	,14518
	Lowest	1	95	-,07313
		2	28	-,06987
		3	43	-,06774
		4	1	-,06694

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	6	,18830
		2	42	,18429
		3	98	,18091
		4	15	,17886
		5	82	,14518
	Lowest	1	95	-,07313
		2	28	-,06987
		3	43	-,06774
		4	1	-,06694
		5	31	-,06611

Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,101	156	,000

Tabel Data Ekstrim**Extreme Values**

			Case Number	Value
Unstandardized Residual	Highest	1	65	,14345
		2	151	,13904
		3	119	,11138
		4	13	,11124
		5	73	,10491
	Lowest	1	88	-,07226
		2	38	-,06754
		3	25	-,06736
		4	18	-,06620
		5	9	-,06170

Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,095	146	,003

Tabel Data Ekstrim

Extreme Values				
			Case Number	Value
Unstandardized Residual	Highest	1	75	,09905
		2	117	,09858
		3	68	,09854
		4	63	,09187
		5	94	,09131
	Lowest	1	36	-,05994
		2	83	-,05987
		3	127	-,05700
		4	16	-,05640
		5	86	-,05478

Tabel Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,087	136	,013

Tabel Data Ekstrim

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	113	,08543
		2	78	,08394
		3	95	,07997
		4	91	,07946
		5	3	,07370
	Lowest	1	79	-,05746
		2	35	-,05595
		3	16	-,05143
		4	46	-,04928
		5	129	-,04603

Tabel Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,085	126	,027

Tabel Data Ekstrim

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	25	,06943
		2	3	,06733
		3	62	,06649
		4	84	,06500
		5	61	,06384
	Lowest	1	103	-,05585
		2	32	-,05387
		3	75	-,05343
		4	54	-,05092
		5	117	-,04310

Tabel Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	Df	Sig.
Unstandardized Residual	,087	124	,023

Tabel Data Ekstrim

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	61	,06741
		2	3	,06736
		3	60	,06391
		4	83	,06339
		5	122	,05695
	Lowest	1	102	-,05741
		2	74	-,05446
		3	31	-,05417
		4	53	-,05021
		5	42	-,04189

Tabel Uji Normalitas Sebelum Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,083	122	,040

Tabel Data Ekstrim

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	3	,06628
		2	81	,06283
		3	59	,06269
		4	120	,05685
		5	58	,05664
	Lowest	1	100	-,05642
		2	31	-,05436
		3	72	-,05385
		4	52	-,05046
		5	13	-,04140

Tabel Uji Normalitas Setelah Data Normal

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Unstandardized Residual	,079	120	,065

Uji Multikolonieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,034	,014		2,491	,014		
	DK	,029	,027	,086	1,068	,288	,965	1,036
	P	,129	,032	,326	3,969	,000	,923	1,084
	KA	,019	,007	,256	2,844	,005	,767	1,303
	DG	-,007	,006	-,095	-1,119	,265	,854	1,171
	KM	,162	,038	,348	4,222	,000	,914	1,095

a. Dependent Variable: DA

Sumber: Data sekunder yang diolah (2015)

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,540 ^a	,291	,260	,02840888	1,988

a. Predictors: (Constant), KM, DG,P, DKI, KA

b. Dependent Variable: DA

Sumber: Data sekunder yang diolah (2015)

Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,015	,007		2,159	,033
	DKI	,013	,014	,086	,919	,360
	P	,010	,017	,054	,570	,570
	KA	,005	,003	,156	1,485	,140
	DG	,000	,003	,008	,076	,939
	KM	,016	,020	,074	,773	,441

a. Dependent Variable: ABS_RES
 Sumber: Data sekunder yang diolah (2015)

Uji Hipotesis

Uji Model Fit

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,038	5	,008	9,373	,000 ^a
	Residual	,092	114	,001		
	Total	,130	119			

a. Predictors: (Constant), KM, P, DG, DKI, KA
 b. Dependent Variable: DA
 Sumber: Data sekunder yang diolah (2015)

Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,540 ^a	,291	,260	,02840888	1,988

a. Predictors: (Constant), KM, DG,P, DKI, KA

b. Dependent Variable: DA

Sumber: Data sekunder yang diolah (2015)

Uji Hipotesis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Hasil	
		B	Std. Error	Beta			Sig. / 2	Ha
1	(Constant)	,034	,014		2,491	,014		
	DKI	,029	,027	,086	1,068	,288	0,144	Ditolak
	P	,129	,032	,326	3,969	,000	0,000	Diterima
	KA	,019	,007	,256	2,844	,005	0,0025	Ditolak
	DG	-,007	,006	-,095	-1,119	,265	0,1325	Ditolak
	KM	,162	,038	,348	4,222	,000	0,000	Ditolak

a. Dependent Variable: DA

Sumber: Data sekunder yang diolah (2015)