

DAFTAR LAMPIRAN

Lampiran 1

Perusahaan yang dijadikan sampel berdasarkan kriteria

No	Kode Perusahaan	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk
2	AISA	PT Tiga Pilar Sejahtera Food Tbk
3	CEKA	PT Wilmar Cahaya Indonesia Tbk
4	DLTA	PT Delta Djakarta Tbk
5	DVLA	PT Dayra-Varia Laboratoria Tbk
6	FAST	PT Fast Food Indonesia Tbk
7	GGRM	PT Gudang Faram Tbk
8	HMSP	PT HM Sampoerna Tbk
9	INAF	PT Indofarma (PERSERO) Tbk
10	INDF	PT Indofood Sukses Makmur Tbk
11	KAEF	PT Kimia Farma (PERSERO) Tbk
12	KDSI	PT Kedawung Setia Industrial Tbk
13	KICI	PT Kedaung Indah Can Tbk
14	KLBF	PT Kalbe Farma Tbk
15	LMPI	PT Langgeng Makmur Industri Tbk
16	MERK	PT Merck Tbk
17	MLBI	PT Multi Bintang Indonesia Tbk
18	MRAT	PT Mustika Ratu Tbk
19	MYOR	PT Mayora Indah Tbk
20	PSDN	PT Prasadha AnekaNiaga Tbk
21	SMAR	PT Smart Tbk
22	TCID	PT Mandom Indonesia Tbk
23	ULTJ	PT Ultrajaya Milk Industry Tbk
24	UNVR	PT Unilever Indonesia Tbk

Lampiran 2

Total Aktiva

(dalam 000.000)

Perusahaan	Total Ativa		
	2013	2014	2015
ADES	Rp 441.064	Rp 504.865	Rp 653.224
AISA	Rp 5.020.824	Rp 7.373.868	Rp 9.060.979
CEKA	Rp 1.069.627	Rp 1.284.150	Rp 1.485.826
DLTA	Rp 867.040	Rp 991.947	Rp 1.038.321
DVLA	Rp 1.190.054	Rp 1.236.247	Rp 1.376.278
FAST	Rp 2.028.124	Rp 2.162.633	Rp 2.310.536
GGRM	Rp 50.770.251	Rp 58.220.600	Rp 63.505.413
HMSP	Rp 27.404.594	Rp 28.380.630	Rp 38.010.724
INAF	Rp 1.294.510	Rp 1.248.343	Rp 1.533.708
INDF	Rp 78.092.789	Rp 85.938.885	Rp 91.831.526
KAEF	Rp 2.471.939	Rp 3.012.778	Rp 3.236.224
KDSI	Rp 850.233	Rp 960.332	Rp 1.177.093
KICI	Rp 98.295	Rp 96.745	Rp 133.831
KLBF	Rp 11.315.061	Rp 12.425.032	Rp 13.696.417
LMPI	Rp 822.189	Rp 808.892	Rp 793.093
MERK	Rp 696.946	Rp 716.599	Rp 641.646
MLBI	Rp 1.782.148	Rp 2.231.051	Rp 2.100.853
MRAT	Rp 439.583	Rp 498.786	Rp 497.090
MYOR	Rp 9.709.838	Rp 10.291.108	Rp 11.342.715
PSDN	Rp 681.832	Rp 620.928	Rp 620.398
SMAR	Rp 18.381.114	Rp 21.292.993	Rp 23.957.015
TCID	Rp 1.465.952	Rp 1.853.235	Rp 2.082.096
ULTJ	Rp 2.811.620	Rp 2.917.083	Rp 3.539.995
UNVR	Rp 13.348.188	Rp 14.280.670	Rp 15.729.945

Lampiran 3

Total Aktiva Lancar

(dalam 000.000)

Perusahaan	Total Aktiva Lancar		
	2013	2014	2015
ADES	Rp 196,755	Rp 240,896	Rp 276,323
AISA	Rp 2,445,504	Rp 3,977,086	Rp 4,463,635
CEKA	Rp 847,045	Rp 1,053,321	Rp 1,253,019
DLTA	Rp 748,111	Rp 854,176	Rp 902,006
DVLA	Rp 913,983	Rp 925,293	Rp 1,043,830
FAST	Rp 912,654	Rp 939,719	Rp 996,744
GGRM	Rp 34,604,461	Rp 38,532,600	Rp 42,568,431
HMSP	Rp 21,247,830	Rp 20,777,514	Rp 29,807,330
INAF	Rp 848,840	Rp 782,887	Rp 1,068,157
INDF	Rp 32,464,497	Rp 40,995,736	Rp 42,816,745
KAEF	Rp 1,810,614	Rp 2,040,430	Rp 2,100,921
KDSI	Rp 490,442	Rp 556,324	Rp 731,258
KICI	Rp 66,863	Rp 65,027	Rp 73,424
KLBF	Rp 7,497,319	Rp 8,120,805	Rp 8,748,491
LMPI	Rp 449,510	Rp 455,111	Rp 442,484
MERK	Rp 588,237	Rp 595,338	Rp 483,679
MLBI	Rp 706,252	Rp 816,494	Rp 709,955
MRAT	Rp 313,664	Rp 376,694	Rp 380,988
MYOR	Rp 6,430,065	Rp 6,508,768	Rp 7,454,347
PSDN	Rp 381,085	Rp 289,764	Rp 286,838
SMAR	Rp 7,661,950	Rp 9,712,926	Rp 10,680,145
TCID	Rp 726,505	Rp 874,017	Rp 1,112,672
ULTJ	Rp 1,565,510	Rp 1,642,101	Rp 2,103,565
UNVR	Rp 5,862,939	Rp 6,337,170	Rp 6,623,114

Lampiran 4

Total Hutang Lancar

(dalam 000.000)

Perusahaan	Total Hutang Lancar		
	2013	2014	2015
ADES	Rp 108,730	Rp 156,900	Rp 199,364
AISA	Rp 1,397,224	Rp 1,493,308	Rp 2,750,456
CEKA	Rp 518,961	Rp 718,681	Rp 816,471
DLTA	Rp 157,091	Rp 190,952	Rp 140,419
DVLA	Rp 215,473	Rp 178,583	Rp 296,298
FAST	Rp 535,524	Rp 499,173	Rp 789,861
GGRM	Rp 20,094,580	Rp 23,783,134	Rp 24,045,086
HMSP	Rp 12,123,790	Rp 13,600,230	Rp 4,538,674
INAF	Rp 670,902	Rp 600,565	Rp 846,731
INDF	Rp 19,471,309	Rp 22,681,686	Rp 25,107,538
KAEF	Rp 746,123	Rp 854,811	Rp 1,088,431
KDSI	Rp 339,511	Rp 406,688	Rp 632,245
KICI	Rp 11,580	Rp 8,227	Rp 12,782
KLBF	Rp 2,640,590	Rp 2,385,920	Rp 2,365,880
LMPI	Rp 376,618	Rp 366,938	Rp 351,301
MERK	Rp 147,818	Rp 129,820	Rp 132,435
MLBI	Rp 722,542	Rp 1,588,801	Rp 1,215,227
MRAT	Rp 51,810	Rp 104,267	Rp 102,898
MYOR	Rp 2,631,646	Rp 3,114,337	Rp 3,151,495
PSDN	Rp 227,421	Rp 197,877	Rp 236,911
SMAR	Rp 7,318,180	Rp 8,996,931	Rp 9,897,188
TCID	Rp 203,320	Rp 486,053	Rp 222,930
ULTJ	Rp 633,794	Rp 490,967	Rp 561,628
UNVR	Rp 8,419,442	Rp 8,864,242	Rp 10,127,542

Lampiran 5

Total Penjualan

(dalam 000.000)

Perusahaan	Total Penjualan		
	2013	2014	2015
ADES	Rp 502,524	Rp 578,784	Rp 669,725
AISA	Rp 4,056,735	Rp 5,139,974	Rp 6,010,895
CEKA	Rp 2,531,881	Rp 3,701,868	Rp 3,485,733
DLTA	Rp 2,001,358	Rp 2,111,639	Rp 699,506
DVLA	Rp 1,101,684	Rp 1,103,821	Rp 1,306,098
FAST	Rp 3,960,252	Rp 4,208,887	Rp 4,475,061
GGRM	Rp 55,436,954	Rp 65,185,850	Rp 70,365,573
HMSP	Rp 75,025,207	Rp 80,690,139	Rp 89,069,306
INAF	Rp 1,337,498	Rp 1,381,436	Rp 1,621,898
INDF	Rp 57,731,998	Rp 63,594,452	Rp 64,061,947
KAEF	Rp 4,348,073	Rp 4,521,024	Rp 4,860,371
KDSI	Rp 1,386,314	Rp 1,626,232	Rp 1,713,946
KICI	Rp 99,029	Rp 102,971	Rp 91,734
KLBF	Rp 16,002,131	Rp 17,368,532	Rp 17,887,464
LMPI	Rp 676,111	Rp 513,547	Rp 452,693
MERK	Rp 1,193,952	Rp 863,207	Rp 983,446
MLBI	Rp 3,561,989	Rp 2,988,501	Rp 2,696,318
MRAT	Rp 358,127	Rp 434,747	Rp 428,092
MYOR	Rp 12,017,837	Rp 14,169,088	Rp 14,818,730
PSDN	Rp 1,279,553	Rp 975,081	Rp 920,352
SMAR	Rp 23,935,214	Rp 32,340,665	Rp 36,230,113
TCID	Rp 2,027,899	Rp 2,308,203	Rp 2,314,889
ULTJ	Rp 3,460,231	Rp 3,916,789	Rp 4,393,932
UNVR	Rp 30,757,435	Rp 34,511,534	Rp 36,484,030

Lampiran 6

Total Laba Sebelum Pajak

(dalam 000.000)

Perusahaan	Laba Sebelum Pajak		
	2013	2014	2015
ADES	Rp 59,194	Rp 41,511	Rp 44,175
AISA	Rp 449,586	Rp 484,284	Rp 500,435
CEKA	Rp 86,553	Rp 57,072	Rp 142,271
DLTA	Rp 358,395	Rp 379,518	Rp 250,197
DVLA	Rp 175,756	Rp 105,866	Rp 144,437
FAST	Rp 203,109	Rp 211,409	Rp 133,454
GGRM	Rp 5,936,204	Rp 7,205,845	Rp 8,635,275
HMSP	Rp 14,509,710	Rp 13,718,299	Rp 13,932,644
INAF	Rp (63,032)	Rp 7,401	Rp 14,175
INDF	Rp 4,666,958	Rp 6,229,297	Rp 4,962,084
KAEF	Rp 284,125	Rp 344,017	Rp 338,135
KDSI	Rp 47,175	Rp 59,575	Rp 14,890
KICI	Rp 9,947	Rp 6,328	Rp 2,710
KLBF	Rp 2,572,522	Rp 2,763,700	Rp 2,720,881
LMPI	Rp (14,019)	Rp 3,002	Rp 6,873
MERK	Rp 234,707	Rp 205,058	Rp 193,940
MLBI	Rp 1,576,945	Rp 1,078,378	Rp 675,572
MRAT	Rp (10,017)	Rp 10,040	Rp 2,255
MYOR	Rp 1,356,073	Rp 529,701	Rp 1,640,494
PSDN	Rp 43,237	Rp (18,967)	Rp (33,036)
SMAR	Rp 1,204,196	Rp 1,962,076	Rp (206,650)
TCID	Rp 218,297	Rp 239,428	Rp 583,121
ULTJ	Rp 436,720	Rp 375,356	Rp 700,675
UNVR	Rp 7,158,808	Rp 7,927,652	Rp 7,829,490

Lampiran 7

Tabulasi Data Variabel Ukuran Perusahaan

$$Ln = (Total\ Aset)$$

Perusahaan	Ukuran Perusahaan		
	2013	2014	2015
ADES	26.81245583	26.9475569	27.20518594
AISA	29.24461518	29.62896351	29.83499829
CEKA	27.69833139	27.88111817	28.0269921
DLTA	27.48835187	27.62293565	27.66862698
DVLA	27.80502004	27.84310172	27.95040404
FAST	28.33813267	28.40234795	28.46850081
GGRM	31.55833169	31.69526036	31.78214626
HMSP	30.94173178	30.97672799	31.26888945
INAF	27.88915388	27.85283841	28.05870982
INDF	31.98891884	32.08465752	32.15097678
KAEF	28.5360242	28.7338839	28.80542836
KDSI	27.46877726	27.59054547	27.79406952
KICI	25.31124634	25.29535218	25.61985029
KLBF	30.05715581	30.15073429	30.24815541
LMPI	27.43523675	27.41893154	27.39920697
MERK	27.26997423	27.29778298	27.18730386
MLBI	28.20884049	28.43349389	28.37336457
MRAT	26.80909404	26.93544374	26.93203701
MYOR	29.90416074	29.96230134	30.05959686
PSDN	27.24804962	27.15448168	27.15362842
SMAR	30.54234484	30.68939917	30.8072823
TCID	28.01352629	28.24795406	28.3643966
ULTJ	28.66478229	28.70160545	28.89514669
UNVR	30.22240176	30.28992799	30.38658734

Lampiran 8

Tabulasi Data Variabel *Current Ratio*

$$CR = \frac{\text{Total Aktiva Lancar}}{\text{Total Hutang Lancar}} \times 100 \%$$

Perusahaan	<i>Current Ratio</i>		
	2013	2014	2015
ADES	1.809574175	1.535347355	1.386022552
AISA	1.750259085	2.663272413	1.622870898
CEKA	1.632193447	1.465631161	1.5346762
DLTA	4.762270628	4.473235701	6.423658147
DVLA	4.241750229	5.181297774	3.522904705
FAST	1.704226679	1.882550803	1.26192242
GGRM	1.722079337	1.620164945	1.770358858
HMSP	1.752573246	1.527732546	6.567409336
INAF	1.265221037	1.303583912	1.26150718
INDF	1.667299153	1.807437772	1.705334271
KAEF	2.426696743	2.386994589	1.93022904
KDSI	1.444552256	1.367937814	1.156605776
KICI	5.774069302	7.904008987	5.744119804
KLBF	2.839259175	3.403636661	3.697774102
LMPI	1.193544204	1.240293981	1.259556277
MERK	3.979465175	4.585873163	3.652181842
MLBI	0.977454598	0.513905769	0.584215953
MRAT	6.054071592	3.612778311	3.702568666
MYOR	2.44336217	2.089936756	2.365336656
PSDN	1.675678069	1.464362109	1.210742628
SMAR	1.046974794	1.079582138	1.079109036
TCID	3.573200941	1.798190304	4.991115762
ULTJ	2.470062077	3.344626927	3.745476334
UNVR	0.696357193	0.71491392	0.653970529

Lampiran 9

Tabulasi Data Variabel *Total Aset Turn Over*

$$TATO = \frac{\text{Total Penjualan}}{\text{Total Aktiva}} \times 100 \%$$

Perusahaan	<i>Total Aset Turn Over</i>		
	2013	2014	2015
ADES	1.139344857	1.146413398	1.02526086
AISA	0.807981917	0.697052619	0.663382511
CEKA	2.367068588	2.882738529	2.345990269
DLTA	2.308263384	2.128782041	0.673689737
DVLA	0.925742784	0.892880878	0.949007331
FAST	1.952667332	1.946185775	1.936806269
GGRM	1.09191806	1.11963549	1.108024807
HMSP	2.737687229	2.84314122	2.34326781
INAF	1.033207546	1.106615949	1.057501213
INDF	0.739274378	0.739996243	0.697602989
KAEF	1.758972621	1.500616183	1.501864942
KDSI	1.630509768	1.693405744	1.456083095
KICI	1.007467005	1.064349852	0.685447429
KLBF	1.414232824	1.397866181	1.305995847
LMPI	0.822329968	0.634877287	0.570794715
MERK	1.713119463	1.204588482	1.532691262
MLBI	1.998705495	1.339503669	1.283439631
MRAT	0.814697004	0.871609815	0.861197569
MYOR	1.237696944	1.376828252	1.306453502
PSDN	1.876638888	1.570359793	1.483485732
SMAR	1.302163405	1.518840728	1.512296628
TCID	1.383332309	1.245499423	1.111807001
ULTJ	1.230689083	1.342707288	1.241225356
UNVR	2.304240471	2.416660703	2.319399718

Lampiran 10

Tabulasi Data Variabel Profitabilitas

$$ROA = \frac{\text{Laba Sebelum Pajak}}{\text{Total Aktiva}} \times 100 \%$$

Perusahaan	ROA		
	2013	2014	2015
ADES	0.134207281	0.08222198	0.067626113
AISA	0.089544266	0.065675708	0.055229683
CEKA	0.080918972	0.044443829	0.095752352
DLTA	0.413355389	0.382599837	0.240963557
DVLA	0.147688033	0.085635312	0.104948043
FAST	0.100146284	0.097755604	0.057759154
GGRM	0.116922881	0.123767962	0.135976991
HMSP	0.529462688	0.483368375	0.366545083
INAF	-0.048692335	0.005929167	0.009242393
INDF	0.059761702	0.072485197	0.054034646
KAEF	0.114940283	0.11418617	0.10448444
KDSI	0.05548555	0.06203659	0.012650028
KICI	0.101200059	0.065409905	0.020253819
KLBF	0.227353848	0.222430048	0.19865642
LMPI	-0.017051364	0.003712419	0.008666935
MERK	0.336765878	0.286154852	0.302254816
MLBI	0.884856364	0.483349776	0.321570334
MRAT	-0.022788495	0.020130831	0.004538366
MYOR	0.139659741	0.05147172	0.144629806
PSDN	0.063413777	-0.030547616	-0.053249899
SMAR	0.065512678	0.092146557	-0.008625866
TCID	0.148911856	0.129195048	0.280064757
ULTJ	0.155326835	0.128675411	0.19793109
UNVR	0.536313094	0.555131657	0.497744271

Lampiran 11

Hasil Uji Statistik

1. Hasil Uji Statistik Deskriptif

Descriptive Statistics							
	N	Range	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Ln	72	,240	3,231	3,470	3,35398	,006755	,057316
CR	72	2,733	-,666	2,067	,72369	,074119	,628917
TATO	72	1,619	-,561	1,059	,26188	,047318	,401506
ROA	66	5,474	-5,596	-,122	-2,27370	,145037	1,178284
Valid N (listwise)	66						

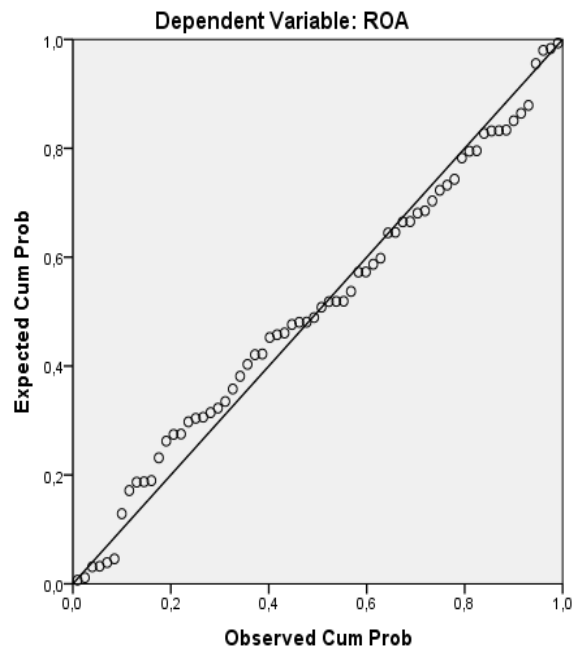
2. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,91165437
Most Extreme Differences	Absolute	,075
	Positive	,055
	Negative	-,075
Test Statistic		,075
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

Sumber : Hasil Pengolahan Data

Normal P-P Plot of Regression Standardized Residual



3. Hasil Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-25,638	7,196		-3,563	,001		
	Ln	6,715	2,130	,328	3,153	,002	,893	1,120
	CR	,519	,200	,276	2,595	,012	,854	1,171
	TATO	1,610	,291	,559	5,537	,000	,947	1,056

a. Dependent Variable: ROA
 Sumber : Hasil Pengolahan Data

4. Hasil Uji Heterokesdatisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-25,638	7,196		-3,563	,001
	Ln	6,715	2,130	,328	3,153	,002
	CR	,519	,200	,276	2,595	,012
	TATO	1,610	,291	,559	5,537	,000

a. Dependent Variable: ROA
Sumber : Hasil pengolahan data

5. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,634 ^a	,401	,372	,933450	1,884

a. Predictors: (Constant), TATO, Ln, CR
b. Dependent Variable: ROA
Sumber : Hasil Pengolahan Data

6. Hasil Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-25,638	7,196		-3,563	,001
	Ln	6,715	2,130	,328	3,153	,002
	CR	,519	,200	,276	2,595	,012
	TATO	1,610	,291	,559	5,537	,000

a. Dependent Variable: ROA
Sumber : Hasil Pengolahan Data

7. Hasil Uji F

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	36,221	3	12,074	13,856	,000 ^b
	Residual	54,022	62	,871		
	Total	90,243	65			

a. Dependent Variable: ROA

b. Predictors: (Constant), TATO, Ln, CR
Sumber : Hasil Pengolahan Data

8. Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-25,638	7,196		-3,563	,001
	Ln	6,715	2,130	,328	3,153	,002
	CR	,519	,200	,276	2,595	,012
	TATO	1,610	,291	,559	5,537	,000

a. Dependent Variable: ROA

9. Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,634 ^a	,401	,372	,933450

a. Predictors: (Constant), TATO, Ln, CR

b. Dependent Variable: ROA

Sumber : Hasil Pengolahan Data