

Tabel 4.2
Daftar Perusahaan Manufaktur Sektor Aneka Industri Yang Menjadi
Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN di BEI
1	ADMG	Polychem Indonesia Tbk
2	ARGO	Argo Pantes Tbk
3	ASII	Astra International Tbk
4	AUTO	Astra Otoparts Tbk
5	BATA	Sepatu Bata Tbk
6	BIMA	Primarindo Asia Infrastructure Tbk
7	BRAM	Indo Kordsa Tbk
8	CNTB	Centex Tbk
9	CNTX	Century Textile Industry Tbk
10	ERTX	Eratex Djaja Tbk
11	ESTI	Ever Shine Tex Tbk
12	GDYR	Goodyear Indonesia Tbk
13	GJTL	Gajah Tunggal Tbk
14	HDTX	Panasia Indo Resources Tbk
15	IKBI	Sumi Indo Kabel Tbk
16	IMAS	Indomobil Sukses Internasional Tbk
17	INDR	Indo Rama Synthetics Tbk
18	INDS	Indospring Tbk
19	JECC	Jembo Cable Company Tbk
20	KARW	ICTSI Jasa Prima Tbk
21	KBLI	KMI Wire & Cable Tbk
22	KBLM	Kabelindo Murni Tbk
23	KRAH	Grand Kartech Tbk
24	LPIN	Multi Prima Sejahtera Tbk
25	MASA	Multistrada Arah Sarana Tbk
26	MYTX	Apac Citra Centertex Tbk
27	MYRXP	Hanson International Tbk
28	NIPS	Nipress Tbk
29	PAFI	Panasia Filament Inti Tbk
30	PBRX	Pan Brothers Tbk
31	POLY	Asia Pacific Fibers Tbk
32	PRAS	Prima Alloy Steel Universal Tbk
33	PTSN	Sat Nusapersada Tbk
34	RICY	Ricky Putra Globalindo Tbk

Bersambung pada halaman berikutnya

NO	KODE	NAMA PERUSAHAAN di BEI
35	SCCO	Supreme Cable Manufacturing Corporation Tbk
36	SMSM	Selamat Sempurna Tbk
37	SRIL	Sri Rejeki Iman Tbk
38	SSTM	Sunson Textile Manufacture Tbk
39	STAR	Star Petrochem Tbk
40	TFCO	Tifico Fiber Indonesia Tbk
41	TRIS	Trisula International Tbk
42	UNIT	Nusantara Inti Corpora Tbk
43	UNTX	Unitex Tbk
44	VOKS	Voksel Electric Tbk

Sumber : Lampiran 1 Data olah IDX

Data Penerbitan Laporan Keuangan Auditan 2011, 2012 dan 2013

NO	KODE	Tahun			Konsisten Melaporkan
		2011	2012	2013	
1	ADMG	✓	✓	✓	✓
2	ARGO	✓	✓	✓	✓
3	ASII	✓	✓	✓	✓
4	AUTO	✓	✓	✓	✓
5	BATA	✓	✓	✓	✓
6	BIMA	✓	✓	✓	✓
7	BRAM	✓	✓	✓	✓
8	CNTB	X	X	✓	X
9	CNTX	✓	✓	✓	✓
10	ERTX	✓	✓	✓	✓
11	ESTI	✓	✓	✓	✓
12	GDYR	✓	✓	✓	✓
13	GJTL	✓	✓	✓	✓
14	HDTX	✓	✓	✓	✓
15	IKBI	✓	✓	✓	✓
16	IMAS	✓	✓	✓	✓
17	INDR	✓	✓	✓	✓
18	INDS	✓	✓	✓	✓
19	JECC	✓	✓	✓	✓
20	KARW	✓	✓	✓	✓
21	KBLI	✓	✓	✓	✓
22	KBLM	✓	✓	✓	✓
23	KRAH	X	X	✓	X

Bersambung pada halaman berikutnya

NO	KODE	Tahun			Konsisten Melaporkan
		2011	2012	2013	
24	LPIN	✓	✓	✓	✓
25	MASA	✓	✓	✓	✓
26	MYTX	✓	✓	✓	✓
27	MYRXP	✓	✓	✓	✓
28	NIPS	✓	✓	✓	✓
29	PAFI	✓	✓	X	X
30	PBRX	✓	✓	✓	✓
31	POLY	✓	✓	✓	✓
32	PRAS	✓	✓	✓	✓
33	PTSN	✓	✓	✓	✓
34	RICY	✓	✓	✓	✓
35	SCCO	✓	✓	✓	✓
36	SMSM	✓	✓	✓	✓
37	SRIL	X	X	✓	X
38	SSTM	✓	✓	✓	✓
39	STAR	✓	✓	✓	✓
40	TFCO	✓	✓	✓	✓
41	TRIS	X	✓	✓	X
42	UNIT	✓	✓	✓	✓
43	UNTX	✓	✓	✓	✓
44	VOKS	✓	✓	✓	✓
Jumlah perusahaan melaporkan konsisten					39

Sumber : Lampiran 2 Data olah IDX

Data Ringkasan Purposive Sampling Perusahaan Manufaktur sektor Aneka Industri 2011, 2012 dan 2013

NO	KODE	Tidak Konsisten Laporan	Penurunan Total Aset	Ekuitas Negatif	Laba Negatif
1	ADMG				
2	ARGO				✓
3	ASII				
4	AUTO				
5	BATA				
6	BIMA			✓	
7	BRAM				
8	CNTB	✓			

Bersambung pada halaman berikutnya

NO	KODE	Tidak Konsisten Laporan	Penurunan Total Aset	Ekuitas Negatif	Laba Negatif
9	CNTX		✓		
10	ERTX			✓	
11	ESTI				✓
12	GDYR				
13	GJTL				
14	HDTX				✓
15	IKBI				
16	IMAS				
17	INDR				
18	INDS				
19	JECC				
20	KARW			✓	
21	KBLI				
22	KBLM		✓		
23	KRAH	✓			
24	LPIN				
25	MASA				
26	MYTX		✓		
27	MYRXP			✓	
28	NIPS				
29	PAFI	✓			
30	PBRX				
31	POLY			✓	
32	PRAS				
33	PTSN				✓
34	RICY				
35	SCCO				
36	SMSM				
37	SRIL	✓			
38	SSTM		✓		
39	STAR		✓		
40	TFCO				✓
41	TRIS	✓			
42	UNIT				
43	UNTX			✓	
44	VOKS		✓		
JUMLAH SAMPLING		5	6	6	5

Sumber : Lampiran 3 Data olah IDX

Tabel 4.1
Hasil Penentuan Sampel

Keterangan Sampel	Jumlah
Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia	149
Perusahaan manufaktur yang bukan sektor aneka industri	(105)
Perusahaan manufaktur yang tidak mempublikasikan laporan secara konsisten selama periode 2011 sampai dengan 2013 dan delisting	(5)
Perusahaan mengalami penurunan total aset	(6)
Perusahaan memiliki total ekuitas dan laba yang negatif	(11)
Jumlah perusahaan yang dijadikan sampel	22

Sumber: Lampiran 4 data olah BEI

Tabel 4.3
Total Aset Perusahaan Manufaktur Sektor Aneka Industri
Tahun 2011, 2012 dan 2013

NO	KODE	Total Aset (dalam ribuan rupiah)		
		2011	2012	2013
1	ADMG	5.247.203.768	5.762.022.565	6.851.075.295
2	ASII	153.521.000.000	182.274.000.000	213.994.000.000
3	AUTO	6.964.227.000	8.881.642.000	12.617.678.000
4	BATA	516.649.305	574.107.994	680.685.060
5	BRAM	1.660.119.065	2.215.661.471	2.920.448.942
6	GDYR	1.180.229.243	1.192.313.315	1.356.786.468
7	GJTL	11.554.143.000	12.869.793.000	15.350.754.000
8	IKBI	635.399.147	678.585.132	973.375.365
9	IMAS	12.913.941.646	17.577.664.024	22.315.022.508
10	INDR	6.076.905.576	6.609.478.416	8.979.263.373
11	INDS	1.139.715.257	1.664.779.358	2.196.518.364
12	JECC	627.037.935	708.955.186	1.239.821.716
13	KBLI	1.083.523.643	1.161.698.219	1.337.022.292
14	LPIN	157.371.466	172.268.828	196.390.816
15	MASA	4.736.349.000	6.008.803.282	7.685.926.335
16	NIPS	446.688.457	524.693.874	798.407.625
17	PBRX	1.515.038.440	2.004.276.783	2.857.087.738
18	PRAS	481.911.700	577.349.886	795.630.254
19	RICY	642.094.672	842.498.674	869.226.313
20	SCCO	1.455.620.557	1.486.921.371	1.762.032.300
21	SMSM	1.136.857.942	1.441.204.474	1.701.103.245
22	UNIT	304.802.980	379.900.742	459.118.936

Sumber: Lampiran 5 data olah

Tabel 4.4
Perhitungan Current Ratio Perusahaan Manufaktur Sektor Aneka Industri
Tahun 2011, 2012 dan 2013

NO	Tahun	KODE	<i>AKTIVA LANCAR</i>	<i>HUTANG LANCAR</i>	CR
			(dalam ribuan rupiah)	(dalam ribuan rupiah)	
1	2011	ADMG	2.077.786.418	1.554.531.475	1,34
2	2011	ASII	65.978.000.000	48.371.000.000	1,36
3	2011	AUTO	2.564.455.000	1.892.818.000	1,35
4	2011	BATA	316.643.577	148.822.766	2,13
5	2011	BRAM	845.266.650	303.092.111	2,79
6	2011	GDYR	590.363.629	691.773.605	0,85
7	2011	GJTL	5.073.477.000	2.900.317.000	1,75
8	2011	IKBI	512.271.783	98.003.115	5,23
9	2011	IMAS	7.405.638.602	5.414.351.269	1,37
10	2011	INDR	2.517.325.173	2.430.017.712	1,04
11	2011	INDS	793.906.609	330.238.723	2,40
12	2011	JECC	521.122.600	467.757.960	1,11
13	2011	KBLI	673.269.628	307.776.998	2,19
14	2011	LPIN	100.021.906	34.628.303	2,89
15	2011	MASA	1.261.845.000	2.969.322.000	0,42
16	2011	NIPS	266.367.154	245.828.356	1,08
17	2011	PBRX	1.125.989.492	782.020.391	1,44
18	2011	PRAS	246.602.093	216.727.919	1,14
19	2011	RICY	467.024.514	29.577.479	15,79
20	2011	SCCO	1.192.307.120	923.584.989	1,29
21	2011	SMSM	718.940.779	2.647.277.968	0,27
22	2011	UNIT	69.876.059	61.651.260	1,13
23	2012	ADMG	254.151.811	118.002.853	2,15
24	2012	ASII	75.799.000.000	54.178.000.000	1,40
25	2012	AUTO	3.205.631.000	2.751.766.000	1,16
26	2012	BATA	357.373.634	168.267.966	2,12
27	2012	BRAM	86.356.415	40.589.171	2,13
28	2012	GDYR	598.085.007	668.388.304	0,89
29	2012	GJTL	5.194.057.000	3.020.030.000	1,72
30	2012	IKBI	56.515.647	10.833.629	5,22
31	2012	IMAS	9.850.095.954	7.963.486.976	1,24
32	2012	INDR	2.736.486.427	2.438.922.902	1,12
33	2012	INDS	877.635.915	371.743.866	2,36
34	2012	JECC	614.693.235	531.671.545	1,16
35	2012	KBLI	751.099.870	244.597.427	3,07

Bersambung pada halaman berikutnya

NO	Tahun	KODE	<i>AKTIVA LANCAR</i>	<i>HUTANG LANCAR</i>	CR
			(dalam ribuan rupiah)	(dalam ribuan rupiah)	
36	2012	LPIN	95.726.263	32.995.214	2,90
37	2012	MASA	170.928.821.000	122.678.538.000	1,39
38	2012	NIPS	534.840.333	508.836.644	1,05
39	2012	PBRX	147.579.894	147.579.894	1,00
40	2012	PRAS	197.198.600	177.151.899	1,11
41	2012	RICY	601.056.427	266.783.974	2,25
42	2012	SCCO	1.197.203.156	818.847.219	1,46
43	2012	SMSM	904.455.535	566.978.242	1,60
44	2012	UNIT	79.421.011	139.475.336	0,57
45	2013	ADMG	242.818.736	92.136.958	2,64
46	2013	ASII	88.532.000.000	71.139.000.000	1,24
47	2013	AUTO	5.029.517.000	2.661.312.000	1,89
48	2013	BATA	435.578.754	257.337.714	1,69
49	2013	BRAM	91.543.671	58.257.851	1,57
50	2013	GDYR	609.715.343	649.734.119	0,94
51	2013	GJTL	6.843.853.000	2.964.235.000	2,31
52	2013	IKBI	61.658.095	15.706.327	3,93
53	2013	IMAS	11.634.955.170	10.717.554.588	1,09
54	2013	INDR	3.903.504.176	3.494.030.943	1,12
55	2013	INDS	1.086.590.779	281.799.219	3,86
56	2013	JECC	1.029.276.933	1.052.583.258	0,98
57	2013	KBLI	917.080.806	359.617.439	2,55
58	2013	LPIN	117.583.930	47.334.458	2,48
59	2013	MASA	163.564.895	104.398.461	1,57
60	2013	NIPS	308.486.312	278.822.186	1,11
61	2013	PBRX	169.651.078	169.651.078	1,00
62	2013	PRAS	331.855.601	321.945.837	1,03
63	2013	RICY	627.793.687	298.985.392	2,10
64	2013	SCCO	1.454.622.022	1.043.362.649	1,39
65	2013	SMSM	1.097.152.037	694.304.235	1,58
66	2013	UNIT	86.216.187	217.861.673	0,40

Sumber : Lampiran 6 Data olah IDX

Tabel 4.5
Perhitungan *Debt to Equity Ratio* Perusahaan Manufaktur Sektor Aneka
Industri
Tahun 2011, 2012 dan 2013

NO	Tahun	KODE	TOTAL HUTANG	TOTAL EKUITAS	DER
			(dalam ribuan rupiah)	(dalam ribuan rupiah)	
1	2011	ADMG	2.674.991.257	5.247.203.768	0,51
2	2011	ASII	77.683.000.000	75.838.000.000	1,02
3	2011	AUTO	2.241.333.000	4.722.894.000	0,47
4	2011	BATA	162.169.217	354.480.088	0,46
5	2011	BRAM	458.393.625	1.201.725.440	0,38
6	2011	GDYR	754.563.849	425.665.394	1,77
7	2011	GJTL	7.123.318.000	4.430.825.000	1,61
8	2011	IKBI	119.063.506	516.335.640	0,23
9	2011	IMAS	7.829.760.170	5.084.181.476	1,54
10	2011	INDR	3.408.988.833	2.667.916.742	1,28
11	2011	INDS	507.466.204	632.249.053	0,80
12	2011	JECC	499.540.912	127.497.023	3,92
13	2011	KBLI	363.596.917	719.926.726	0,51
14	2011	LPIN	39.115.701	118.255.765	0,33
15	2011	MASA	2.969.322.000	1.767.027.000	1,68
16	2011	NIPS	245.863.218	165.997.723	1,48
17	2011	PBRX	830.702.000.088	684.336.439.807	1,21
18	2011	PRAS	342.114.677	139.797.024	2,45
19	2011	RICY	291.842.822	350.251.850	0,83
20	2011	SCCO	936.368.363	519.252.194	1,80
21	2011	SMSM	466.245.600	670.612.342	0,70
22	2011	UNIT	64.730.301	240.072.680	0,27
23	2012	ADMG	2.682.695.243	3.079.327.323	0,87
24	2012	ASII	92.460.000.000	182.274.000.000	0,51
25	2012	AUTO	3.396.543.000	5.485.099.000	0,62
26	2012	BATA	186.619.508	396.853.165	0,47
27	2012	BRAM	583.547.166	1.632.114.305	0,36
28	2012	GDYR	684.942.445	507.370.870	1,35
29	2012	GJTL	7.391.409.000	5.478.384.000	1,35
30	2012	IKBI	13.127.789	57.396.544	0,23
31	2012	IMAS	11.869.218.952	17.577.664.024	0,68
32	2012	INDR	3.783.467.409	2.826.011.007	1,34
33	2012	INDS	528.206.496	1.136.572.862	0,46

Bersambung pada halaman berikutnya

NO	Tahun	KODE	TOTAL HUTANG	TOTAL EKUITAS	DER
			(dalam ribuan rupiah)	(dalam ribuan rupiah)	
34	2012	JECC	566.079.393	142.875.793	3,96
35	2012	KBLI	316.557.195	845.141.024	0,37
36	2012	LPIN	37.413.214	134.855.614	0,28
37	2012	MASA	252.502.913.000	371.982.982.000	0,68
38	2012	NIPS	322.620.214	202.073.660	1,60
39	2012	PBRX	120.530.547	99.057.308	1,22
40	2012	PRAS	297.056.156	280.293.730	1,06
41	2012	RICY	475.541.285	366.957.390	1,30
42	2012	SCCO	832.876.707	654.044.665	1,27
43	2012	SMSM	566.978.242	820.328.604	0,69
44	2012	UNIT	139.475.336	240.425.407	0,58
45	2013	ADMG	2.948.427.661	3.902.647.633	0,76
46	2013	ASII	107.806.000.000	213.994.000.000	0,50
47	2013	AUTO	3.058.924.000	9.558.754.000	0,32
48	2013	BATA	283.831.895	387.488.486	0,73
49	2013	BRAM	930.607.758	1.989.838.740	0,47
50	2013	GDYR	669.818.348	686.968.120	0,98
51	2013	GJTL	9.626.411.000	5.724.782.000	1,68
52	2013	IKBI	18.533.762	61.133.562	0,30
53	2013	IMAS	15.655.152.397	22.315.022.508	0,70
54	2013	INDR	5.340.849.331	3.638.414.042	1,47
55	2013	INDS	443.652.750	1.752.865.615	0,25
56	2013	JECC	1.092.161.372	147.660.344	7,40
57	2013	KBLI	450.372.591	886.649.701	0,51
58	2013	LPIN	52.980.206	143.410.610	0,37
59	2013	MASA	253.786.536.000	375.279.296.000	0,68
60	2013	NIPS	562.461.853	235.945.772	2,38
61	2013	PBRX	134.785.198	87.770.927	1,54
62	2013	PRAS	389.182.141	406.448.113	0,96
63	2013	RICY	497.223.323	372.002.990	1,34
64	2013	SCCO	1.054.421.171	707.611.129	1,49
65	2013	SMSM	694.304.235	1.006.799.010	0,69
66	2013	UNIT	217.861.673	241.257.262	0,90

Sumber : Lampiran 7 Data olah IDX

Tabel 4.6
Perhitungan Net Profit Margin Perusahaan Manufaktur Sektor Aneka
Industri
Tahun 2011, 2012 dan 2013

NO	Tahun	KODE	<i>Net Income After Tax</i>	<i>REVENUE</i>	<i>NPM</i>
			<i>dalam</i> (dalam ribuan rupiah)	<i>(dalam ribuan rupiah)</i>	
1	2011	ADMG	284.061.527	4.861.469.233	0,06
2	2011	ASII	21.077.000.000	62.564.000.000	0,34
3	2011	AUTO	1.101.583.000	7.363.659.000	0,15
4	2011	BATA	56.615.123	678.591.535	0,08
5	2011	BRAM	71.039.628	1.900.212.056	0,04
6	2011	GDYR	19.457.775	1.870.560.656	0,01
7	2011	GJTL	683.629.000	11.841.396.000	0,06
8	2011	IKBI	31.979.669	1.411.898.218	0,02
9	2011	IMAS	970.891.332	15.776.580.287	0,06
10	2011	INDR	84.972.939	7.042.951.140	0,01
11	2011	INDS	120.415.120	1.234.986.291	0,10
12	2011	JECC	29.698.306	1.267.418.214	0,02
13	2011	KBLI	63.703.602	1.841.939.309	0,03
14	2011	LPIN	11.319.404	62.958.088	0,18
15	2011	MASA	142.764.000	2.861.930.000	0,05
16	2011	NIPS	17.831.046	579.221.436	0,03
17	2011	PBRX	72.120.510	2.170.706.640	0,03
18	2011	PRAS	1.353.861	330.446.668	0,00
19	2011	RICY	12.209.645	616.394.673	0,02
20	2011	SCCO	109.826.481	3.363.728.158	0,03
21	2011	SMSM	219.260.486	1.807.890.780	0,12
22	2011	UNIT	2.332.445	103.226.308	0,02
23	2012	ADMG	8.400.946	487.866.446	0,02
24	2012	ASII	22.742.000.000	188.053.000.000	0,12
25	2012	AUTO	1.135.914.000	8.277.485.000	0,14
26	2012	BATA	69.343.398	751.449.338	0,09
27	2012	BRAM	216.940.653	1.675.538.305	0,13
28	2012	GDYR	64.217.199	1.957.137.652	0,03
29	2012	GJTL	1.132.247.000	12.578.596.000	0,09
30	2012	IKBI	21.497.771	159.788.885	0,13
31	2012	IMAS	899.090.886	20.094.736.395	0,04
32	2012	INDR	4.168.260	7.168.560.733	0,00
33	2012	INDS	134.068.283	1.702.447.099	0,08

Bersambung pada halaman berikutnya

NO	Tahun	KODE	<i>Net Income After Tax</i> <i>dalam ribuan rupiah</i>	<i>REVENUE</i>	NPM
			(dalam rupiah rupiah)	(dalam rupiah rupiah)	
34	2012	JECC	31.770.770	1.234.827.852	0,03
35	2012	KBLI	125.181.636	2.273.197.243	0,06
36	2012	LPIN	8.554.996	68.736.657	0,12
37	2012	MASA	319.747.000	323.891.487.000	0,00
38	2012	NIPS	207.932.777	1.033.415.520	0,20
39	2012	PBRX	66.707.594	2.757.799.167	0,02
40	2012	PRAS	15.565.387	316.174.631	0,05
41	2012	RICY	5.256.556	166.164.357	0,03
42	2012	SCCO	654.044.665	3.542.885.004	0,18
43	2012	SMSM	254.635.403	226.928.977	1,12
44	2012	UNIT	352.726.678	88.465.983.753	0,00
45	2013	ADMG	1.977.901	505.319.535	0,00
46	2013	ASII	22.297.000.000	193.880.000.000	0,12
47	2013	AUTO	1.058.015.000	10.701.988.000	0,10
48	2013	BATA	44.373.679	902.459.209	0,05
49	2013	BRAM	67.715.455	2.445.650.535	0,03
50	2013	GDYR	56.622.989	2.252.751.175	0,03
51	2013	GJTL	120.330.000	12.352.917.000	0,01
52	2013	IKBI	5.081.369	180.530.589	0,03
53	2013	IMAS	621.139.762	19.780.838.059	0,03
54	2013	INDR	19.977.798	9.266.609.180	0,00
55	2013	INDS	147.608.449	1.476.987.702	0,10
56	2013	JECC	22.553.551	1.490.073.098	0,02
57	2013	KBLI	73.530.281	2.572.350.077	0,03
58	2013	LPIN	16.599.849	77.231.127	0,21
59	2013	MASA	3.601.565.000	320.881.449.000	0,01
60	2013	NIPS	413.849.464	479.959.926	0,86
61	2013	PBRX	127.670.867	4.150.745.828	0,03
62	2013	PRAS	13.196.739	310.224.019	0,04
63	2013	RICY	4.840.206	256.726.419	0,02
64	2013	SCCO	707.611.129	3.751.042.311	0,19
65	2013	SMSM	338.222.792	2.372.982.726	0,14
66	2013	UNIT	831.855.726	101.886.214.646	0,01

Sumber : Lampiran 8 Data olah IDX

Tabel 4.7
Discretionary Accrual Perusahaan Manufaktur Sektor Aneka Industri
Tahun 2011, 2012 dan 2013

NO	Tahun	KODE	TAC	A _{t-1}	NDAT	DA
1	2011	ADMG	(63,029,695)	453,004,768	7,370,655,962.98	-7370655963.11
2	2011	ASII	11,747,000,000	40,664,000,000	157,670,452,095.20	-157670452094.91
3	2011	AUTO	843,007,000	1,378,375,000	2,184,547,215.89	-2184547215.28
4	2011	BATA	(14,008,584)	32,396,305	5,963,452,155.21	-5963452155.64
5	2011	BRAM	(70,759,142)	167,391,065	1,637,652,051.58	-1637652052.00
6	2011	GDYR	(127,569,412)	32,212,243	21,527,043,037.38	-21527043041.34
7	2011	GJTL	379,317,000	1,182,576,000	1,968,387,294.18	-1968387293.85
8	2011	IKBI	(52,022,121)	67,848,147	8,297,793,514.42	-8297793515.18
9	2011	IMAS	2,186,098,612	4,928,921,646	17,663,704,445.39	-17663704444.95
10	2011	INDR	(356,869,873)	990,990,576	2,931,393,648.64	-2931393649.00
11	2011	INDS	146,670,664	369,899,257	4,140,830,169.10	-4140830168.70
12	2011	JECC	19,148,719	65,038,935	2,295,423,892.16	-2295423891.86
13	2011	KBLI	(2,000,911,560)	124,786,643	487,210,434.75	-487210450.79
14	2011	LPIN	(52,108,761)	6,434,466	7,475,109,195.29	-7475109203.39
15	2011	MASA	43,974,000	1,697,937,000	2,880,514,618.81	-2880514618.79
16	2011	NIPS	62,734,762	109,082,457	2,283,063,565.88	-2283063565.30
17	2011	PBRX	30,730,099	627,754,440	1,314,723,846.81	-1314723846.76
18	2011	PRAS	(3,292,716)	19,942,700	7,899,498,977.20	-7899498977.37
19	2011	RICY	(3,578,233)	28,771,672	1,518,524,063.16	-1518524063.29
20	2011	SCCO	(24,357,542)	298,007,557	10,365,253,379.95	-10365253380.03
21	2011	SMSM	(10,505,861)	69,754,942	101,681,486,214.74	-101681486214.89
22	2011	UNIT	(26,015,239)	(4,989,020)	203,706,662,874.07	-203706662868.86
23	2012	ADMG	(14,750,077)	514,818,797	6,376,288,035.35	-6376288035.38
24	2012	ASII	13,812,000,000	28,753,000,000	101,316,999,997.68	-101316999997.20
25	2012	AUTO	598,129,000	1,917,415,000	9,303,073,995.86	-9303073995.55
26	2012	BATA	22,970,376	57,458,689	1,236,050,296.95	-1236050296.55
27	2012	BRAM	(157,595,919)	555,542,406	2,485,754,459.89	-2485754460.18
28	2012	GDYR	(70,421,734)	12,084,072	1,882,835,486.76	-1882835492.59
29	2012	GJTL	(574,888,000)	1,315,650,000	13,160,345,990.61	-13160345991.05
30	2012	IKBI	13,729,428	43,185,986	1,456,184,205.30	-1456184204.98
31	2012	IMAS	3,775,178,728	4,663,722,378	20,540,302,662.33	-20540302661.52
32	2012	INDR	(245,581,344)	532,572,840	7,586,723,968.81	-7586723969.27

Bersambung pada halaman berikutnya

NO	Tahun	KODE	TAC	A _{t-1}	NDAT	DA
33	2012	INDS	23,921,241	525,064,101	2,030,050,396.27	-2030050396.22
34	2012	JECC	32,573,975	81,917,251	1,350,335,465.53	-1350335465.14
35	2012	KBLI	152,304,877	78,174,576	3,920,113,884.44	-3920113882.49
36	2012	LPIN	2,770,614	14,897,362	39,997,858,422.62	-39997858422.43
37	2012	MASA	(51,245,537,000)	1,272,454,282	11,764,384,033.81	-11764384074.08
38	2012	NIPS	(825,482,744)	78,005,417	656,226,856.19	-656226866.77
39	2012	PBRX	38,836,076	489,238,343	4,785,044,982.25	-4785044982.17
40	2012	PRAS	(32,403,018)	95,438,186	65,826,085,611.45	-65826085611.79
41	2012	RICY	(420,955)	200,404,002	916,798,676.74	-916798676.74
42	2012	SCCO	516,890,792	31,300,814	4,395,029,179.05	-4395029162.54
43	2012	SMSM	254,224,359	304,346,531	22,112,237,709.27	-22112237708.44
44	2012	UNIT	(10,509,492,976)	75,097,762	(180,711,676,808.01)	180711676668.06
45	2013	ADMG	(36,646,063)	1,089,052,730	6,016,074,182.07	-6016074182.10
46	2013	ASII	1,047,000,000	31,720,000,000	98,581,919,993.90	-98581919993.86
47	2013	AUTO	506,259,000	3,736,036,000	12,187,023,997.27	-12187023997.14
48	2013	BATA	(307,242)	106,577,066	114,785,434.94	-114785434.94
49	2013	BRAM	(101,947,090)	704,787,471	3,001,819,773.68	-3001819773.83
50	2013	GDYR	(173,836,812)	164,473,153	(8,823,880,207.49)	8823880206.44
51	2013	GJTL	(13,041,548,000)	2,480,961,000	20,462,522,997.29	-20462523002.55
52	2013	IKBI	(848,903)	294,790,233	4,530,503,131.58	-4530503131.58
53	2013	IMAS	856,594,237	4,737,358,483	20,798,304,875.01	-20798304874.83
54	2013	INDR	(439,412,062)	2,369,784,957	50,676,304,703.76	-50676304703.95
55	2013	INDS	(108,147,525)	531,739,006	1,733,529,107.94	-1733529108.14
56	2013	JECC	141,637,334	530,866,530	6,618,500,390.74	-6618500390.48
57	2013	KBLI	64,025,606	175,324,073	419,464,302.48	-419464302.11
58	2013	LPIN	24,526,392	24,121,988	(42,690,511,293.29)	42690511294.31
59	2013	MASA	(6,067,673,000)	1,677,123,054	317,126,105,862.38	-317126105866.00
60	2013	NIPS	(66,110,462)	273,713,751	1,607,770,275.33	-1607770275.57
61	2013	PBRX	(140,705,799)	852,810,955	7,311,914,124.82	-7311914124.99
62	2013	PRAS	2,467,685	218,280,368	(72,036,676,001.55)	72036676001.56
63	2013	RICY	(149,288,068)	26,727,639	824,489,025.86	-824489031.45
64	2013	SCCO	686,806,483	275,110,929	(6,047,620,080.11)	6047620082.61
65	2013	SMSM	(111,353,741)	259,898,772	(119,335,003,254.36)	119335003253.93
66	2013	UNIT	(1,219,077,840)	79,218,193	66,538,969,666.38	-66538969661.77

Sumber : Lampiran 9 Data olah IDX

HASIL OUTPUT SPSS

Lampiran 10

Tabel 4.8
Hasil Analisis Deskriptif
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	66	-3.171E11	1.8071E11	-1.80E10	6.3217461E10
SIZE	66	-18.87	26.09	21.4726	1.55151
CR	66	.27	15.79	1.9380	1.98743
DER	66	.23	7.40	1.1046	1.08213
NPM	66	.00	1.12	.0945	.17414
Valid N (listwise)	66				

Tabel 4.9
Hasil Uji Autokorelasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.325 ^a	.105	.047	6.0575327288E10	2.040

a. Predictors: (Constant), NPM, SIZE, DER, CR

b. Dependent Variable: DA

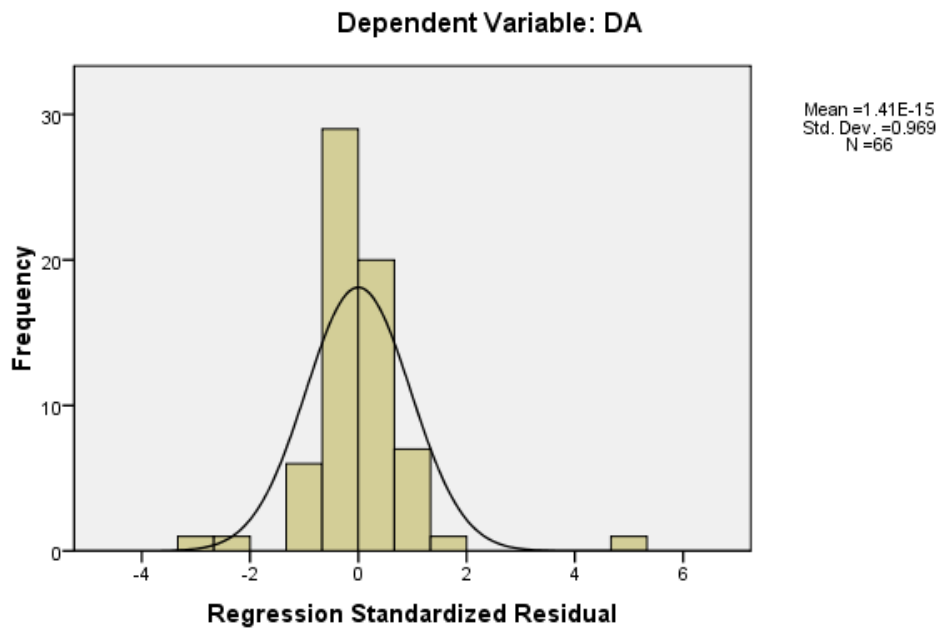
Tabel 4.10
Hasil Uji Autokorelasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.347 ^a	.121	.063	6.0062056045E10	2.072

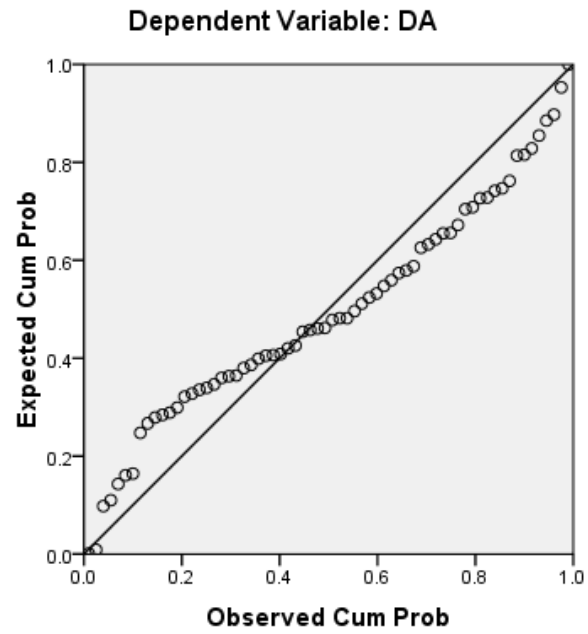
a. Predictors: (Constant), LN_NPM, SIZE, LN_CR, LN_DER

b. Dependent Variable: DA

Histogram



Gambar 4.1
Hasil Uji Normalitas Grafik Histogram

Normal P-P Plot of Regression Standardized Residual

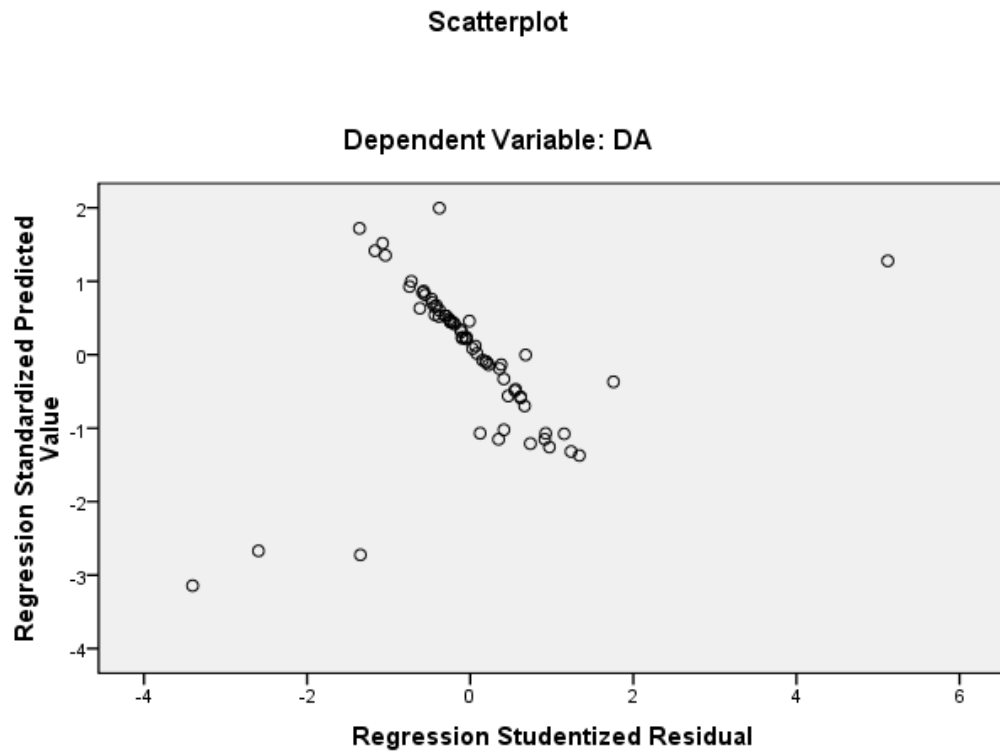
Gambar 4.2
Hasil Uji Normalitas P-P Plot

Tabel 4.11
Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.657E10	1.568E10		4.244	.000		
	SIZE	-3.707E9	7.127E8	-.505	-5.202	.000	.985	1.016
	LN_CR	-2.155E7	2.020E9	-.001	-.011	.992	.777	1.288
	LN_DER	-7.488E8	1.731E9	-.048	-.432	.667	.755	1.325
	LN_NPM	-3.575E9	8.111E8	-.437	-4.408	.000	.943	1.060

a. Dependent Variable: DA



Gambar 4.3
Hasil Uji Heterokedstisitas

Tabel 4.12
Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.657E10	1.568E10		4.244	.000		
	SIZE	-3.707E9	7.127E8	-.505	-5.202	.000	.985	1.016
	LN_CR	-2.155E7	2.020E9	-.001	-.011	.992	.777	1.288
	LN_DER	-7.488E8	1.731E9	-.048	-.432	.667	.755	1.325
	LN_NPM	-3.575E9	8.111E8	-.437	-4.408	.000	.943	1.060

a. Dependent Variable: DA

Tabel 4.13
Hasil Uji Simultan (Uji F)
ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.657E21	4	9.143E20	11.684	.000 ^a
	Residual	4.774E21	61	7.826E19		
	Total	8.431E21	65			

a. Predictors: (Constant), LN_NPM, SIZE, LN_CR, LN_DER

b. Dependent Variable: DA