

# LAMPIRAN

**Tabel 4.1**  
**Proses Pengambilan Sampel**

No	Kriteria Sampel	Jumlah
1	Perusahaan manufaktur yang masuk dalam Bursa Efek Indonesia (BEI) tahun 2013-2015	402
2	Perusahaan yang memiliki laba negatif tahun 2013-2015	(78)
3	Perusahaan manufaktur yang mempublikasikan laporan keuangan dengan USD	(192)
4	<b>Total Sampel (2013-2015)</b>	<b>114</b>
5	Data Outlier	(15)
6	<b>Jumlah data sampel (2013-2015)</b>	<b>99</b>

**Tabel 4.2**  
**Statistik Deskriptif**  
*Descriptive Statistics*

	N	Minimum	Maximum	Mean	Std. Deviation
HCE	99	-1.46	30.09	8.0471	6.15066
SCE	99	.21	7.80	1.0731	1.08482
CEE	99	-.01	.87	.2032	.18161
ROA	99	-.09	.19	.0463	.05525
Valid N (listwise)	99				

Sumber : Output SPSS 15.0

**Tabel 4.3**  
**Uji Normalitas**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		99
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.04125974
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.094
Kolmogorov-Smirnov Z		.957
Asymp. Sig. (2-tailed)		.319

Sumber : Output SPSS 15.0

**Tabel 4.4**  
**Uji Autokorelasi**  
**Durbin-Watson**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.665(a)	.442	.425	.04191	1.927

Sumber : Output SPSS 15.0

**Tabel 4.5**  
**Uji Multikolinearitas**  
**Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
HCE	.695	1.440
SCE	.761	1.313
CEE	.842	1.187

Sumber : Output SPSS 15.0

**Tabel 4.6**  
**Uji Heteroskedastisitas**  
**Coefficients<sup>a</sup>**

Model	Sig.
	Std. Error
1 (Constant)	.017
HCE	.132
SCE	.719
CEE	.062

Sumber : Output SPSS 15.0

**Tabel 4.7**  
**Uji Koefisien Determinasi**  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.665(a)	.442	.425	1.927

Sumber : Output SPSS 15.0

**Tabel 4.8**  
**Uji Signifikan Simultan (Uji F)**  
**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.132	3	.044	25.109	.000(a)
	Residual	.167	95	.002		
	Total	.299	98			

Sumber : Output SPSS 15.0

**Tabel 4.9**  
**Uji Parsial (Uji *t*)**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.008	.009		-.848	.399
HCE	.003	.001	.315	3.913	.000
SCE	-.014	.006	-.283	-2.291	.024
CEE	.229	.006	.754	6.263	.000

Sumber : Output SPSS 15.0

**TABEL 4.10**  
**RINGKASAN SELURUH HASIL PENGUJIAN HIPOTESIS**

<b>Kode</b>	<b>Hipotesis</b>	<b>Hasil</b>
<b>H<sub>1</sub></b>	<i>Human Capital Efficiency (HCE)</i> berpengaruh signifikan positif terhadap kinerja keuangan	<b>Diterima</b>
<b>H<sub>2</sub></b>	<i>Structural Capital Efficiency (SCE)</i> berpengaruh signifikan positif terhadap kinerja keuangan	<b>Ditolak</b>
<b>H<sub>3</sub></b>	<i>Capital Employed Efficiency (CEE)</i> berpengaruh signifikan positif terhadap kinerja keuangan	<b>Diterima</b>

No. Urut	Kode Perusahaan	Nama Perusahaan	Tahun	ROA	HCE	SCE	CEE
1	ADES	AKASHA WIRA INTERNATIONAL	2013	0.13	6.01	0.83	0.53
2	ALMI	ALUMINDO LIGHT METAL INDUSTRY	2013	0.01	4.96	0.80	0.06
3	ALTO	TRIBANYAN TIRTA	2013	0.01	5.51	0.82	0.08
4	AMFG	ASAHIMAS FLAT GLASS	2013	0.10	22.98	0.96	0.20
5	APLI	ASIAPLAST INDUS TRIES	2013	0.01	2.74	0.63	0.14
6	ASII	ASTRA INTERNATIONAL	2013	0.10	-9.98	1.10	-0.59
7	ASII	ASTRA INTERNATIONAL	2013	0.10	-9.98	1.10	-0.59
8	BAJA	SARANACENTRAL BAJATAMA	2013	-0.09	8.75	0.89	0.03
9	BATA	SEPATU BATA	2013	0.07	17.68	0.94	0.41
10	BIMA	PRIMARINDO ASIA INFRASTRUCTURE	2013	-0.14	6.90	0.86	0.49
11	BRNA	BERLINA	2013	0.02	4.33	0.77	0.12
12	BUDI	BUDI STRACH & SWEETENER	2013	0.02	5.33	0.81	0.12
13	CEKA	WILMAR CAHAYA INDONESIA	2013	0.06	15.56	0.94	0.20
14	CPIN	CHAROEN POKPHAND INDONESIA	2013	0.15	11.71	0.91	0.28
15	FASW	FAJAR SURYA WISESA	2013	-0.04	20.39	0.95	0.12
16	GDST	GUNAWAN DIANJAYA STEEL	2013	0.08	21.05	0.95	0.16
17	GGRM	GUDANG GARAM	2013	0.09	13.24	0.92	0.20
18	GJTL	GAJAH TUNGGAL	2013	0.01	18.43	0.95	0.14
19	ICBP	INDOFOOD CBP SUKSES MAKMUR	2013	0.11	10.27	0.90	0.28
20	IGAR	CHAMPION PACIFIC INDONESIA	2013	0.11	8.76	0.89	0.26
21	IMAS	INDOMOBIL SUKSES INTERNASIONAL	2013	0.03	4.30	0.77	0.09
22	INAF	INDOFARMA	2013	-0.04	3.63	0.72	0.20
23	INAI	INDAL ALUMINIUM INDUSTRY	2013	0.01	2.79	0.64	0.10
24	INDF	INDOFOOD SUKSES MAKMUR	2013	0.04	7.00	0.86	0.16
25	INDS	INDOSRING	2013	0.07	6.69	0.85	0.14
26	INTP	INDOCEMENT TUNGGAL PRAKARSA	2013	0.19	30.09	0.97	0.32
27	JECC	JEMBO CABLE COMPANY	2013	0.02	9.82	0.90	0.15
28	JPFA	JAPFA COMFEED INDONESIA	2013	0.04	3.99	0.75	0.20
29	JPRS	JAYA PARI STEEL	2013	0.04	-1.88	1.53	-0.02
30	KAEF	KIMIA FARMA	2013	0.09	6.34	0.84	0.42
31	KBLI	KABELINDO MURNI	2013	0.01	8.02	0.88	0.13
32	KBRI	KERTAS BASUKI RACHMAT INDONESIA	2013	-0.02	-1.00	2.00	-0.02
33	AKPI	ARGHA KARYA PRIMA INDUSTRY	2013	0.02	6.45	0.84	0.09
34	BRAM	INDO KORDSA	2013	0.02	4.97	0.80	0.08
35	BRPT	BARITO PACIFIC	2013	-0.01	3.17	0.68	0.03
36	CTBN	CITRA TUBINDO	2013	0.14	5.62	0.82	0.27

37	ERTX	ERATEX DJAJA	2013	0.02	3.09	0.68	0.08
38	FPNI	LOTTE CHEMICAL TITAN	2013	-0.02	3.41	0.71	0.02
39	ADES	AKASHA WIRA INTERNATIONAL	2014	0.06	6.28	0.84	0.52
40	ALMI	ALUMINDO LIGHT METAL INDUSTRY	2014	0.00	4.90	0.80	0.04
41	ALTO	TRIBANYAN TIRTA	2014	-0.01	4.42	0.77	0.08
42	AMFG	ASAHIMAS FLAT GLASS	2014	0.12	28.27	0.96	0.23
43	APLI	ASIAPLAST INDUS TRIES	2014	0.04	3.00	0.67	0.13
44	ASII	ASTRA INTERNATIONAL	2014	0.09	-9.04	1.11	-0.54
45	ASII	ASTRA INTERNATIONAL	2014	0.09	-9.04	1.11	-0.54
46	BAJA	SARANACENTRAL BAJATAMA	2014	0.00	13.16	0.92	0.03
47	BATA	SEPATU BATA	2014	0.09	18.39	0.95	0.46
48	BIMA	PRIMARINDO ASIA INFRASTRUCTURE	2014	0.10	7.68	0.87	0.61
49	BRNA	BERLINA	2014	0.04	5.70	0.82	0.15
50	BUDI	BUDI STRACH & SWEETENER	2014	0.01	4.70	0.79	0.10
51	CEKA	WILMAR CAHAYA INDONESIA	2014	0.03	14.19	0.93	0.16
52	CPIN	CHAROEN POKPHAND INDONESIA	2014	0.08	8.66	0.88	0.17
53	FASW	FAJAR SURYA WISESA	2014	0.02	16.54	0.94	0.10
54	GDST	GUNAWAN DIANJAYA STEEEL	2014	-0.01	3.45	0.71	0.03
55	GGRM	GUDANG GARAM	2014	0.09	13.53	0.93	0.22
56	GJTL	GAJAH TUNGGAL	2014	0.01	7.79	0.87	0.14
57	ICBP	INDOFOOD CBP SUKSES MAKMUR	2014	0.10	11.00	0.91	0.30
58	IGAR	CHAMPION PACIFIC INDONESIA	2014	0.16	10.31	0.90	0.29
59	IMAS	INDOMOBIL SUKSES INTERNASIONAL	2014	0.00	4.23	0.76	0.09
60	INAF	INDOFARMA	2014	0.00	5.64	0.82	0.21
61	INAI	INDAL ALUMINIUM INDUSTRY	2014	0.03	1.50	0.33	0.05
62	INDF	INDOFOOD SUKSES MAKMUR	2014	0.06	7.14	0.86	0.18
63	INDS	INDOSRING	2014	0.06	5.16	0.81	0.13
64	INTP	INDOCEMENT TUNGGAL PRAKARSA	2014	0.18	13.21	0.92	0.20
65	JECC	JEMBO CABLE COMPANY	2014	0.02	6.40	0.84	0.14
66	JPFA	JAPFA COMFEED INDONESIA	2014	0.02	3.08	0.68	0.17
67	JPRS	JAYA PARI STEEL	2014	-0.02	-0.64	2.55	-0.01
68	KAEF	KIMIA FARMA	2014	0.09	10.35	0.90	0.35
69	KBLI	KABELINDO MURNI	2014	0.05	8.12	0.88	0.15
70	KBRI	KERTAS BASUKI RACHMAT INDONESIA	2014	-0.01	0.06	-16.56	0.00
71	AKPI	ARGHA KARYA PRIMA INDUSTRY	2014	0.02	5.45	0.82	0.09
72	BRAM	INDO KORDSA	2014	0.05	8.02	0.88	0.11
73	BRPT	BARITO PACIFIC	2014	0.00	4.52	0.78	0.04



74	CTBN	CITRA TUBINDO	2014	0.10	3.71	0.73	0.19
75	ERTX	ERATEX DJAJA	2014	0.05	4.57	0.78	0.12
76	FPNI	LOTTE CHEMICAL TITAN	2014	-0.03	2.87	0.65	0.02
77	ADES	AKASHA WIRA INTERNATIONAL	2015	0.05	11.24	0.91	0.45
78	ALMI	ALUMINDO LIGHT METAL INDUSTRY	2015	-0.02	1.26	0.21	0.02
79	ALTO	TRIBANYAN TIRTA	2015	-0.02	2.86	0.65	0.06
80	AMFG	ASAHIMAS FLAT GLASS	2015	0.08	20.52	0.95	0.18
81	APLI	ASIAPLAST INDUS TRIES	2015	0.01	1.87	0.47	0.08
82	ARNA	ARWANA CITRAMULIA	2015	0.05	16.07	0.94	0.11
83	ASII	ASTRA INTERNATIONAL	2015	0.06	-7.43	1.13	-0.47
84	BAJA	SARANACENTRAL BAJATAMA	2015	-0.01	21.05	0.95	0.07
85	BATA	SEPATU BATA	2015	0.16	11.99	0.92	0.39
86	BIMA	PRIMARINDO ASIA INFRASTRUCTURE	2015	-0.03	7.10	0.86	0.65
87	BRNA	BERLINA	2015	0.00	5.20	0.81	0.10
88	BUDI	BUDI STRACH & SWEETENER	2015	0.01	4.45	0.78	0.06
89	CEKA	WILMAR CAHAYA INDONESIA	2015	0.07	8.46	0.88	0.20
90	CPIN	CHAROEN POKPHAND INDONESIA	2015	0.07	9.69	0.90	0.18
91	FASW	FAJAR SURYA WISESA	2015	-0.04	7.50	0.87	0.05
92	GDST	GUNAWAN DIANJAYA STEEL	2015	-0.05	-1.46	1.68	-0.01
93	GGRM	GUDANG GARAM	2015	0.10	16.86	0.94	0.22
94	GJTL	GAJAH TUNGGAL	2015	-0.01	8.30	0.88	0.13
95	ICBP	INDOFOOD CBP SUKSES MAKMUR	2015	0.10	12.56	0.92	0.36
96	IGAR	CHAMPION PACIFIC INDONESIA	2015	0.13	8.96	0.89	0.24
97	IMAS	INDOMOBIL SUKSES INTERNASIONAL	2015	0.00	3.79	0.74	0.08
98	INAF	INDOFARMA	2015	0.00	5.03	0.80	0.19
99	INAI	INDAL ALUMUNIUM INDUSTRY	2015	0.02	3.64	0.73	0.09
100	INDF	INDOFOOD SUKSES MAKMUR	2015	0.04	8.03	0.88	0.17
101	INDS	INDOSRING	2015	0.00	2.57	0.61	0.06
102	INTP	INDOCEMENT TUNGGAL PRAKARSA	2015	0.16	5.88	0.83	0.09
103	JECC	JEMBO CABLE COMPANY	2015	0.00	11.14	0.91	0.12
104	JPFA	JAPFA COMFEED INDONESIA	2015	0.03	3.70	0.73	0.19
105	JPRS	JAYA PARI STEEL	2015	-0.06	-5.64	1.18	-0.09
106	KAEF	KIMIA FARMA	2015	0.08	8.48	0.88	0.36
107	KBLI	KABELINDO MURNI	2015	0.07	8.46	0.88	0.17
108	KBRI	KERTAS BASUKI RACHMAT INDONESIA	2015	-0.11	0.98	-0.02	0.01
109	AKPI	ARGHA KARYA PRIMA INDUSTRY	2015	0.01	6.23	0.84	0.07
110	BRAM	INDO KORDSA	2015	0.04	8.94	0.89	0.11

<b>111</b>	<b>BRPT</b>	<b>BARITO PACIFIC</b>	<b>2015</b>	0.00	6.34	0.84	0.06
<b>112</b>	<b>CTBN</b>	<b>CITRA TUBINDO</b>	<b>2015</b>	0.04	1.59	0.37	0.07
<b>113</b>	<b>ERTX</b>	<b>ERATEX DJAJA</b>	<b>2015</b>	0.10	7.18	0.86	0.16
<b>114</b>	<b>FPNI</b>	<b>LOTTE CHEMICAL TITAN</b>	<b>2015</b>	0.01	7.80	0.87	0.07