

## Lampiran

**Tabel Daftar Sampel Perusahaan Manufaktur Tahun 2010-2014**

CODE	Tahun	CP	DER	ROA	CR	FS	DPR
AKPI	2013	2.44	1.03	0.72	1.36	14.55	0.67
ALDO	2013	0.05	1.16	0.07	1.30	12.62	0.06
AMFG	2013	0.05	0.28	0.10	1.02	15.08	0.10
	2012	0.08	0.27	0.11	0.97	14.95	0.10
	2011	0.09	0.25	0.13	1.61	14.81	0.10
	2010	0.00	0.29	0.14	3.94	14.68	0.11
ARNA	2013	1.63	0.48	0.21	1.30	13.94	0.49
	2012	0.28	0.55	0.17	1.17	6.84	1.85
	2011	1.16	0.72	0.12	2.12	13.63	1.53
	2010	0.50	1.12	0.17	2.13	13.68	1.38
BATA	2014	0.96	0.76	0.02	3.34	13.57	1.56
	2013	0.07	0.72	0.21	1.69	13.94	0.84
	2012	8.34	0.11	0.17	4.18	17.74	51.56
	2011	0.21	0.15	0.96	3.89	17.54	28.28
	2010	3.67	0.15	0.92	4.42	17.48	27.72
BRAM	2012	0.19	0.36	0.10	2.13	14.61	0.36
	2011	1.52	0.38	0.04	2.79	14.32	0.95
	2010	0.39	0.26	0.10	4.02	14.22	0.39
CPIN	2013	0.45	0.58	0.16	3.79	16.57	0.30
	2012	0.36	0.51	0.22	3.31	16.33	0.28
	2011	0.37	0.43	0.27	3.33	16.00	0.29
	2010	0.59	0.45	0.34	2.93	15.69	0.29
DVLA	2013	2.52	0.16	0.11	4.24	18.17	30.72
	2012	1.97	0.28	0.85	4.31	13.89	0.39
	2011	2.12	0.28	0.13	4.83	13.74	0.29
	2010	2.28	0.33	0.13	3.72	6.75	0.30
EKAD	2013	0.25	0.45	0.34	2.33	4.74	0.16
	2012	0.18	0.43	0.13	2.41	12.52	0.15
	2011	0.27	0.61	0.11	1.90	12.38	0.19
	2010	0.14	0.74	0.13	1.76	5.32	0.21
GGRM	2013	0.32	0.73	0.09	1.72	13.26	0.35
	2012	0.32	0.56	0.10	2.17	13.16	0.38
	2011	0.22	0.59	0.13	2.25	13.09	0.39
	2010	0.30	0.44	0.14	2.70	17.24	0.40
GJTL	2013	16.61	1.68	0.01	2.31	16.55	0.29
	2012	0.80	1.35	0.09	1.72	16.37	0.08
	2011	1.00	1.61	0.06	1.75	16.26	0.05

	2010	1.04	1.94	0.08	1.76	16.15	0.05
HMSP	2013	0.06	0.94	0.39	1.75	17.13	1.38
	2012	0.08	0.97	0.38	1.78	17.08	0.57
	2011	0.26	0.90	0.42	1.75	16.78	0.95
	2010	0.50	1.01	0.31	1.61	16.84	1.12
ICBP	2013	2.47	0.60	0.11	2.41	16.87	0.50
	2011	2.14	0.42	0.14	2.87	16.54	0.48
	2010	1.86	0.45	0.14	2.60	16.41	0.37
IGAR	2012	0.00	0.39	0.11	4.36	16.92	1.42
IKBI	2013	3.84	0.23	0.02	4.73	13.57	0.29
	2012	27.61	0.34	0.05	3.52	12.65	0.53
IMAS	2013	0.12	2.35	0.03	0.48	6.40	0.08
	2012	0.22	2.08	0.51	0.64	16.68	0.09
	2011	1.66	1.54	0.08	1.37	16.37	0.34
INAI	2013	3.40	5.06	0.01	1.24	13.55	1.83
INDF	2013	4.00	1.04	0.04	1.67	13.99	0.36
	2012	2.79	0.74	0.08	2.00	17.90	0.34
	2011	2.67	0.70	0.09	1.91	17.80	0.31
	2010	2.65	0.90	0.08	2.04	17.67	0.30
INDS	2013	2.18	0.25	0.07	3.86	14.60	1.71
	2012	0.49	0.46	0.08	2.33	14.33	2.32
	2011	0.92	0.80	0.11	2.40	13.95	0.87
INTP	2013	2.51	0.3	0.19	6.15	17.10	0.66
	2012	2.20	0.17	0.21	6.03	16.94	0.35
	2011	1.91	1.17	0.20	6.99	16.71	0.30
	2010	1.45	0.17	0.21	5.55	16.55	0.30
IPOL	2013	1.02	0.83	0.03	0.89	15.04	0.06
JPFA	2013	2.73	1.84	0.04	2.07	16.52	0.17
	2012	0.81	1.3	0.10	1.83	16.21	0.20
	2011	1.23	0.81	0.08	1.59	15.93	1.19
	2010	0.70	1.14	0.16	2.63	15.76	3.57
KAEF	2013	0.57	0.52	0.09	2.43	14.72	0.25
	2012	1.56	0.45	0.10	2.83	14.55	0.15
	2011	1.16	0.43	0.10	2.75	14.40	0.20
	2010	1.91	0.49	0.08	2.43	14.32	0.20
KLBF	2013	0.72	0.33	0.17	2.84	16.24	0.40
	2012	1.05	0.28	0.19	3.41	16.06	0.50
	2011	1.50	0.27	0.18	3.65	15.93	2.92
	2010	1.42	0.22	0.19	4.39	14.49	2.44
LION	2013	3.15	3.25	0.13	6.73	13.12	0.32
	2012	2.37	0.17	0.20	9.35	12.98	0.24

	2011	1.81	0.21	0.14	7.10	12.81	0.93
	2010	1.26	0.17	0.13	9.44	5.72	0.27
LMSH	2013	2.85	0.28	0.10	4.20	11.86	0.13
	2012	0.06	6.86	0.32	<u>4.07</u>	11.76	0.03
	2011	0.10	0.71	0.11	2.36	11.49	0.08
	2010	0.08	0.67	0.09	2.44	4.36	0.06
MAIN	2013	0.34	1.57	0.11	1.01	14.61	0.15
	2012	0.30	1.64	0.17	1.05	14.40	0.21
	2011	0.43	2.15	0.15	1.40	14.10	0.22
	2010	0.66	2.75	0.19	1.42	13.78	0.93
MLBI	2014	12.68	0.20	0.01	11.74	14.60	16.60
	2013	3.30	0.80	0.66	10.68	14.39	10.00
	2012	3.86	2.49	0.39	20.60	13.96	32.36
	2011	0.49	1.30	0.42	0.21	14.02	0.10
	2010	0.05	1.41	0.39	0.99	13.94	0.10
MYOR	2013	1.76	1.47	0.11	2.44	16.09	0.19
	2012	1.80	1.71	0.09	2.76	15.93	0.28
	2011	0.67	1.72	0.07	2.22	15.70	0.24
PBRX	2013	0.00	1.36	0.04	0.00	14.87	0.02
ROTI	2013	0.64	1.32	0.09	1.14	14.42	0.10
	2012	0.25	0.81	0.12	1.13	14.00	1.25
	2011	0.42	0.39	0.15	1.28	13.54	1.25
	2010	1.21	0.25	0.18	2.30	13.25	1.25
SCCO	2013	2.80	1.49	0.06	1.39	14.38	0.29
	2012	1.53	1.27	0.11	1.46	14.21	0.30
	2011	2.63	1.8	0.08	1.29	14.19	0.32
	2010	1.66	1.72	0.05	1.27	13.96	0.30
SKLT	2013	0.79	1.16	0.04	0.95	12.62	0.24
	2012	0.57	0.93	0.03	1.42	12.43	0.26
	2011	1.57	0.74	0.03	1.70	12.27	0.23
	2010	1.08	0.69	0.02	1.93	12.20	0.29
SMCB	2014	0.39	0.92	0.03	1.09	16.66	0.46
	2013	0.39	0.70	0.06	1.23	16.52	0.72
	2012	0.41	0.45	0.11	1.41	16.31	0.45
	2011	1.06	0.45	0.10	1.47	16.21	0.62
	2010	1.29	2.02	0.08	1.66	16.16	0.21
SMGR	2013	0.77	1.85	0.17	1.88	14.24	0.45
	2012	0.63	1.15	0.19	1.71	14.20	0.44
	2011	0.85	0.35	0.20	2.65	14.53	0.50
	2010	1.00	0.28	0.24	2.92	14.69	0.50
SQBB	2013	1.27	0.22	0.34	4.97	15.01	0.87

TCID	2013	0.46	0.24	0.11	3.57	14.35	0.46
	2012	0.90	0.48	0.20	7.72	14.37	0.49
	2011	0.64	0.46	0.20	0.52	14.85	0.53
	2010	0.98	1.04	0.13	0.98	14.75	0.52
TOTO	2014	0.12	0.66	0.12	0.58	13.90	0.20
	2013	1.07	0.32	0.14	2.20	16.79	8.37
	2012	2.55	0.70	0.16	2.15	17.10	8.39
	2011	7.53	0.76	0.16	1.88	17.24	9.08
	2010	1.05	0.73	0.18	2.10	16.56	3.58
TRST	2013	1.42	0.91	0.01	1.14	14.10	0.43
ULTJ	2013	1.88	0.40	0.12	0.70	12.89	0.11
UNIC	2013	1.36	0.85	0.01	0.67	14.05	0.31
	2012	0.98	0.78	0.14	0.69	15.83	0.93
	2011	0.39	20.00	0.12	0.85	13.86	0.12
UNVR	2014	0.12	1.77	0.27	0.85	15.00	0.64
	2013	0.33	0.96	0.72	2.47	15.98	1.00
	2012	0.85	0.53	0.40	1.75	16.17	1.00
	2011	1.87	0.41	0.40	1.67	16.30	1.00
	2010	1.74	0.46	0.39	1.60	16.53	1.00
VOKS	2012	1.07	1.82	0.09	1.33	13.94	0.28

## Lampiran Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CP	139	,00	27,61	1,6306	3,02216
DER	139	,11	20,00	1,0374	1,83764
ROA	139	,01	,96	,1737	,16931
CR	139	,00	20,60	2,7352	2,49350
FS	139	4,36	18,17	14,5246	2,54042
DPR	139	,02	51,56	2,1354	6,74398
Valid N (listwise)	139				

**Lampiran**  
**Uji Normalitas**  
**Sebelum diobati**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		139
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	5,65327627
Most Extreme Differences	Absolute	,249
	Positive	,249
	Negative	-,153
Kolmogorov-Smirnov Z		2,930
Asymp. Sig. (2-tailed)		,000

a. Test distribution is Normal.

b. Calculated from data.

**Lampiran**  
**Uji Normalitas**  
**Setelah diobati**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		139
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,15737550
Most Extreme Differences	Absolute	,105
	Positive	,105
	Negative	-,048
Kolmogorov-Smirnov Z		1,241
Asymp. Sig. (2-tailed)		,092

a. Test distribution is Normal.

b. Calculated from data.

**Lampiran**  
**Uji Multikolinieritas**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-9,491	2,963		-3,203	,002		
	CP	,390	,171	,175	2,282	,024	,903	1,107
	DER	-,026	,269	-,007	-,096	,923	,987	1,014
	ROA	9,355	3,041	,235	3,076	,003	,906	1,103
	CR	,914	,210	,338	4,349	,000	,875	1,143
	FS	,475	,197	,179	2,404	,018	,955	1,047

a. Dependent Variable: DPR

**Lampiran**

**Autokorelasi**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,545 <sup>a</sup>	,297	,271	5,75856	1,494

a. Predictors: (Constant), FS, CR, DER, ROA, CP

b. Dependent Variable: DPR

**Lampiran**  
**Uji Heteroskedastisitas**  
**Sebelum diobati**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,494	,731		-,676	,501		
	LNCP	,015	,042	,032	,345	,731	,763	1,310
	LNDER	-,075	,077	-,087	-,974	,332	,847	1,180
	LNROA	,011	,070	,014	,156	,876	,870	1,149
	LNCR	,161	,076	,208	2,111	,037	,696	1,438
	LNFS	,482	,255	,159	1,887	,061	,951	1,051

a. Dependent Variable: ABSRES

**Lampiran**  
**Uji Heteroskedastisitas**  
**Sebelum diobati**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,178	,728		-,245	,807		
	LNCP	,053	,039	,117	1,351	,179	,929	1,077
	LNDER	-,130	,074	-,150	-1,754	,082	,951	1,052
	LNROA	,044	,070	,055	,628	,531	,909	1,100
	INVLNCR	,000	,003	-,011	-,130	,897	,984	1,016
	LNFS	,429	,258	,142	1,662	,099	,960	1,041

a. Dependent Variable: ABSRES

**Lampiran**  
**Regresi Linier Berganda Sebelum LN**

**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,545(a)	,297	,271	5,75856	1,494

a Predictors: (Constant), FS, CR, DER, ROA, CP

b Dependent Variable: DPR

**ANOVA(b)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1865,998	5	373,200	11,254	,000(a)
	Residual	4410,415	133	33,161		
	Total	6276,413	138			

a Predictors: (Constant), FS, CR, DER, ROA, CP

b Dependent Variable: DPR

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9,491	2,963		-3,203	,002
	CP	,390	,171	,175	2,282	,024
	DER	-,026	,269	-,007	-,096	,923
	ROA	9,355	3,041	,235	3,076	,003
	CR	,914	,210	,338	4,349	,000
	FS	,475	,197	,179	2,404	,018

a. Dependent Variable: DPR



**Lampiran**  
**Regresi Linier Berganda Setelah LN**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,569 <sup>a</sup>	,324	,299	1,17893

a. Predictors: (Constant), LNFS, LNCR, LNROA, LNDER, LNCP

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	88,642	5	17,728	12,755	,000 <sup>a</sup>
	Residual	184,853	133	1,390		
	Total	273,496	138			

a. Predictors: (Constant), LNFS, LNCR, LNROA, LNDER, LNCP

b. Dependent Variable: LNDPR

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,603	1,235		-2,917	,004
	LNCP	,228	,072	,259	3,179	,002
	LNDER	-,348	,130	-,207	-2,676	,008
	LNROA	,264	,118	,171	2,232	,027
	LNCR	,284	,129	,188	2,203	,029
	LNFS	1,190	,431	,202	2,758	,007

a. Dependent Variable: LNDPR