# LAMPIRAN

**Lampiran 1**

**Daftar perusahaan**

|  |  |  |
| --- | --- | --- |
| No. | Nama Perusahaan Manufaktur | Kode |
| 1 | PT. Indocement Tunggal Prakarsa Tbk | INTP |
| 2 | PT. Semen Indonesia (Persero) Tbk | SMGR |
| 3 | PT. Wijaya Karya Beton Tbk | WTON |
| 4 | PT. Pelangi Indah Canindo Tbk | PICO |
| 5 | PT. Budi Starch & Sweetener Tbk | BUDI |
| 6 | PT. Impack Pratama Industri Tbk | IMPC |
| 7 | PT. KMI Wire and Cable Tbk | KBLI |
| 8 | PT. Supreme Cable Manufacturing Corporation Tbk | SCCO |
| 9 | PT. Nippon Indosari Corpindo Tbk | ROTI |
| 10 | PT. Siantar Top Tbk | STTP |
| 11 | PT. Multi Bintang Indonesia Tbk | MLBI |
| 12 | PT. Kimia Farma (Persero) Tbk | KAEF |
| 13 | PT. Kalbe Farma Tbk | KLBF |
| 14 | PT. Tempo Scan Pacific Tbk | TSPC |
| 15 | PT. Akasha Wira International Tbk | ADES |

**Lampiran II**

**Data ETR**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2015 | | | | |
| NO | kode | PAJAK KINI | LABA SEBELUM PAJAK | current ETR |
| 1 | INTP | 1.252.573 | 5.645.111 | 0,221886 |
| 2 | SMGR | 836.669.379 | 5.850.923.497 | 0,142998 |
| 3 | WTON | 28.885.180 | 1.098.081.759 | 0,026305 |
| 4 | PICO | 2.750.307.561 | 17.451.317.001 | 0,157599 |
| 5 | BUDI | 270 | 52.125 | 0,00518 |
| 6 | IMPC | 21.445.615.714 | 147.204.866.336 | 0,145686 |
| 7 | KBLI | 35.718.123.350 | 150.049.026.298 | 0,238043 |
| 8 | SCCO | 48.346.991.838 | 206.056.283.235 | 0,23463 |
| 9 | ROTI | 80.446.716.919 | 378.251.615.088 | 0,21268 |
| 10 | STTP | 49.400.888.800 | 232.005.398.773 | 0,21293 |
| 11 | MLBI | 75.998 | 675.572 | 0,112494 |
| 12 | KAEF | 81.790.285.920 | 354.904.735.867 | 0,230457 |
| 13 | KLBF | 652.262.212.897 | 2.720.881.244.459 | 0,239725 |
| 14 | TSPC | 174.513.468.525 | 707.110.932.867 | 0,246798 |
| 15 | ADES | 9.239 | 44.175 | 0,209145 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2016 | | | | |
| NO | kode | PAJAK KINI | LABA SEBELUM PAJAK | current ETR |
| 1 | INTP | 723.670 | 41.463.179 | 0,017453 |
| 2 | SMGR | 633.773.899 | 5.084.621.543 | 0,124645 |
| 3 | WTON | 54.970.822 | 1.295.239.236 | 0,042441 |
| 4 | PICO | 3.704.166.354 | 17.285.721.005 | 0,214291 |
| 5 | BUDI | 3.268 | 52.832 | 0,061856 |
| 6 | IMPC | 40.154.541.934 | 164.796.167.232 | 0,243662 |
| 7 | KBLI | 83.529.347.037 | 386.129.743.485 | 0,216325 |
| 8 | SCCO | 100.356.348.982 | 439.602.100.346 | 0,228289 |
| 9 | ROTI | 60.250.030.578 | 279.777.368.831 | 0,21535 |
| 10 | STTP | 44.875.908.400 | 217.746.308.540 | 0,206093 |
| 11 | MLBI | 230.463 | 1.320.186 | 0,174569 |
| 12 | KAEF | 95.143.362.928 | 383.025.924.670 | 0,248399 |
| 13 | KLBF | 750.844.412.061 | 3.091.188.460.230 | 0,242898 |
| 14 | TSPC | 174.331.575.677 | 718.958.200.369 | 0,242478 |
| 15 | ADES | 8.059 | 61.636 | 0,130752 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2017 | | | | |
| NO | kode | PAJAK KINI | LABA SEBELUM PAJAK | current ETR |
| 1 | INTP | 337.435 | 2.287.989 | 0,1475 |
| 2 | SMGR | 208.515.156 | 2.746.546.363 | 0,0759 |
| 3 | WTON | 113.767.247 | 1.462.391.358 | 0,0778 |
| 4 | PICO | 4.418.422.250 | 19.249.539.065 | 0,229534 |
| 5 | BUDI | 4.003 | 61.016 | 0,065606 |
| 6 | IMPC | 24.582.334.451 | 111.423.979.247 | 0,22062 |
| 7 | KBLI | 70.179.398.593 | 428.884.879.225 | 0,163632 |
| 8 | SCCO | 83.238.075.336 | 345.230.356.594 | 0,241109 |
| 9 | ROTI | 32.667.124.500 | 135.364.021.139 | 0,241328 |
| 10 | STTP | 66.470.939.750 | 288.545.819.603 | 0,230365 |
| 11 | MLBI | 358.148 | 1.780.020 | 0,201204 |
| 12 | KAEF | 111.111.193.402 | 449.709.762.422 | 0,247073 |
| 13 | KLBF | 777.361.166.572 | 3.241.186.725.992 | 0,239838 |
| 14 | TSPC | 177.655.523.809 | 744.090.262.873 | 0,238755 |
| 15 | ADES | 7.014 | 51.095 | 0,137274 |

**Lampiran III**

**Data *Leverage***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2015 | | | | |
| NO | kode | TOTAL KEWAJIBAN | TOTAL MODAL | DER |
| 1 | INTP | 3.772.877 | 23.865.950 | 0,1581 |
| 2 | SMGR | 10.712.320.531 | 27.440.798.401 | 0,3904 |
| 3 | WTON | 14.164.304.669 | 19.602.406.034 | 0,7226 |
| 4 | PICO | 358.697.326.131 | 247.090.984.313 | 1,4517 |
| 5 | BUDI | 2.160.702 | 1.105.251 | 1,9549 |
| 6 | IMPC | 578.352.730.206 | 1.096.879.954.951 | 0,5273 |
| 7 | KBLI | 524.437.909.934 | 1.027.361.931.042 | 0,5105 |
| 8 | SCCO | 850.791.824.810 | 922.352.503.822 | 0,9224 |
| 9 | ROTI | 1.517.788.685.162 | 1.188.534.951.872 | 1,2770 |
| 10 | STTP | 910.758.598.913 | 1.008.809.438.257 | 0,9028 |
| 11 | MLBI | 1.334.373 | 766.480 | 1,7409 |
| 12 | KAEF | 1.378.319.672.511 | 2.056.559.640.523 | 0,6702 |
| 13 | KLBF | 2.758.131.396.170 | 10.938.285.985.269 | 0,2522 |
| 14 | TSPC | 1.947.588.124.083 | 4.337.140.975.120 | 0,4490 |
| 15 | ADES | 324.855 | 328.369 | 0,9893 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2016 | | | | |
| NO | kode | TOTAL KEWAJIBAN | TOTAL MODAL | DER |
| 1 | INTP | 4.011.877 | 26.138.703 | 0,1535 |
| 2 | SMGR | 13.652.504.525 | 30.574.391.457 | 0,4465 |
| 3 | WTON | 18.597.824.186 | 31.096.539.490 | 0,5981 |
| 4 | PICO | 372.723.897.214 | 265.842.864.248 | 1,4020 |
| 5 | BUDI | 1.766.825 | 1.164.982 | 1,5166 |
| 6 | IMPC | 1.050.386.739.011 | 1.225.645.183.071 | 0,8570 |
| 7 | KBLI | 550.076.575.595 | 1.321.345.840.449 | 0,4163 |
| 8 | SCCO | 1.229.514.818.362 | 1.220.420.673.224 | 1,0075 |
| 9 | ROTI | 1.476.889.086.692 | 1.442.751.772.026 | 1,0237 |
| 10 | STTP | 1.167.899.357.271 | 1.168.512.137.670 | 0,9995 |
| 11 | MLBI | 1.454.398 | 820.640 | 1,7723 |
| 12 | KAEF | 2.341.155.131.870 | 2.271.407.409.194 | 1,0307 |
| 13 | KLBF | 2.762.162.069.572 | 12.463.847.141.085 | 0,2216 |
| 14 | TSPC | 1.950.534.206.746 | 4.635.273.142.692 | 0,4208 |
| 15 | ADES | 383.091 | 384.388 | 0,9966 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2017 | | | | |
| NO | kode | TOTAL KEWAJIBAN | TOTAL MODAL | DER |
| 1 | INTP | 4.307.169 | 24.556.507 | 0,1754 |
| 2 | SMGR | 18.524.450.664 | 30.439.052.302 | 0,6086 |
| 3 | WTON | 31.051.949.689 | 45.683.774.302 | 0,6797 |
| 4 | PICO | 440.555.207.508 | 279.683.750.237 | 1,5752 |
| 5 | BUDI | 1.744.756 | 1.194.700 | 1,4604 |
| 6 | IMPC | 1.005.656.523.820 | 1.289.020.969.663 | 0,7802 |
| 7 | KBLI | 1.227.014.231.702 | 1.786.746.385.283 | 0,6867 |
| 8 | SCCO | 1.286.017.105.712 | 2.728.227.483.994 | 0,4714 |
| 9 | ROTI | 1.739.467.993.982 | 2.820.105.715.429 | 0,6168 |
| 10 | STTP | 957.660.374.836 | 1.384.772.068.360 | 0,6916 |
| 11 | MLBI | 1.445.173 | 1.064.905 | 1,3571 |
| 12 | KAEF | 3.523.628.217.406 | 2.572.520.755.127 | 1,3697 |
| 13 | KLBF | 2.722.207.633.646 | 13.894.031.782.689 | 0,1959 |
| 14 | TSPC | 2.352.891.899.876 | 5.082.008.409.145 | 0,4630 |
| 15 | ADES | 417.225 | 423.011 | 0,9863 |

**Lampiran IV**

**Data Profitabilitas**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2015 | | | | |
| NO | kode | LABA SEBELUM PAJAK | TOTAL ASET | ROA |
| 1 | INTP | 5.645.111 | 27.638.360 | 0,2042 |
| 2 | SMGR | 5.850.923.497 | 38.226.895.982 | 0,1531 |
| 3 | WTON | 1.098.081.759 | 19.602.406.034 | 0,0560 |
| 4 | PICO | 17.451.317.001 | 605.788.310.444 | 0,0288 |
| 5 | BUDI | 52.125 | 3.265.953 | 0,0160 |
| 6 | IMPC | 147.204.866.336 | 1.675.232.685.157 | 0,0879 |
| 7 | KBLI | 150.049.026.298 | 1.551.799.840.976 | 0,0967 |
| 8 | SCCO | 206.056.283.235 | 1.773.144.328.632 | 0,1162 |
| 9 | ROTI | 378.251.615.088 | 2.706.323.637.034 | 0,1398 |
| 10 | STTP | 232.005.398.773 | 1.919.568.037.170 | 0,1209 |
| 11 | MLBI | 675.572 | 2.100.853 | 0,3216 |
| 12 | KAEF | 354.904.735.867 | 3.434.879.313.034 | 0,1033 |
| 13 | KLBF | 2.720.881.244.459 | 13.696.417.381.439 | 0,1987 |
| 14 | TSPC | 707.110.932.867 | 6.284.729.099.203 | 0,1125 |
| 15 | ADES | 44.175 | 653.224 | 0,0676 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2016 | | | | |
| NO | kode | LABA SEBELUM PAJAK | TOTAL ASET | ROA |
| 1 | INTP | 41.463.179 | 30.150.580 | 1,3752 |
| 2 | SMGR | 5.084.621.543 | 44.226.895.982 | 0,1150 |
| 3 | WTON | 1.295.239.236 | 31.355.204.690 | 0,0413 |
| 4 | PICO | 17.285.721.005 | 638.566.761.462 | 0,0271 |
| 5 | BUDI | 52.832 | 2.931.807 | 0,0180 |
| 6 | IMPC | 164.796.167.232 | 2.276.031.922.082 | 0,0724 |
| 7 | KBLI | 386.129.743.485 | 1.871.422.416.044 | 0,2063 |
| 8 | SCCO | 439.602.100.346 | 2.449.935.491.586 | 0,1794 |
| 9 | ROTI | 279.777.368.831 | 2.919.640.858.718 | 0,0958 |
| 10 | STTP | 217.746.308.540 | 2.336.411.494.941 | 0,0932 |
| 11 | MLBI | 1.320.186 | 2.275.038 | 0,5803 |
| 12 | KAEF | 383.025.924.670 | 4.612.562.541.064 | 0,0830 |
| 13 | KLBF | 3.091.188.460.230 | 15.226.009.210.657 | 0,2030 |
| 14 | TSPC | 718.958.200.369 | 6.585.807.349.438 | 0,1092 |
| 15 | ADES | 61.636 | 767.479 | 0,0803 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2017 | | | | |
| NO | kode | LABA SEBELUM PAJAK | TOTAL ASET | ROA |
| 1 | INTP | 2.287.989 | 28.863.676 | 0,0793 |
| 2 | SMGR | 2.746.546.363 | 48.963.502.966 | 0,0561 |
| 3 | WTON | 1.462.391.358 | 45.683.774.302 | 0,0320 |
| 4 | PICO | 19.249.539.065 | 720.238.957.745 | 0,0267 |
| 5 | BUDI | 61.016 | 2.939.456 | 0,0208 |
| 6 | IMPC | 111.423.979.247 | 2.294.677.493.483 | 0,0486 |
| 7 | KBLI | 428.884.879.225 | 3.013.760.616.985 | 0,1423 |
| 8 | SCCO | 345.230.356.594 | 4.014.244.589.706 | 0,0860 |
| 9 | ROTI | 135.364.021.139 | 4.559.573.709.411 | 0,0297 |
| 10 | STTP | 288.545.819.603 | 2.342.432.443.196 | 0,1232 |
| 11 | MLBI | 1.780.020 | 2.510.078 | 0,7091 |
| 12 | KAEF | 449.709.762.422 | 6.096.148.972.533 | 0,0738 |
| 13 | KLBF | 3.241.186.725.992 | 16.616.239.416.335 | 0,1951 |
| 14 | TSPC | 744.090.262.873 | 7.434.900.309.021 | 0,1001 |
| 15 | ADES | 51.095 | 840.236 | 0,0608 |

**Lampiran V**

**Data Intensitas Persediaan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2015 | | | | |
| NO | kode | PERSEDIAAN | TOTAL ASET | INVNT |
| 1 | INTP | 1.521.197 | 27.638.360 | 0,0550 |
| 2 | SMGR | 2.408.974.072 | 38.226.895.982 | 0,0630 |
| 3 | WTON | 1.031.277.931 | 19.602.406.034 | 0,0526 |
| 4 | PICO | 243.964.322.170 | 605.788.310.444 | 0,4027 |
| 5 | BUDI | 370.284 | 3.265.953 | 0,1134 |
| 6 | IMPC | 470.012.992.358 | 1.675.232.685.157 | 0,2806 |
| 7 | KBLI | 294.194.627.877 | 1.551.799.840.976 | 0,1896 |
| 8 | SCCO | 293.477.384.474 | 1.773.144.328.632 | 0,1655 |
| 9 | ROTI | 43.169.425.832 | 2.706.323.637.034 | 0,0160 |
| 10 | STTP | 298.729.619.637 | 1.919.568.037.170 | 0,1556 |
| 11 | MLBI | 131.360 | 2.100.853 | 0,0625 |
| 12 | KAEF | 742.317.799.941 | 3.434.879.313.034 | 0,2161 |
| 13 | KLBF | 3.003.149.535.671 | 13.696.417.381.439 | 0,2193 |
| 14 | TSPC | 1.362.026.037.353 | 6.284.729.099.203 | 0,2167 |
| 15 | ADES | 99.210 | 653.224 | 0,1519 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2016 | | | | |
| NO | kode | PERSEDIAAN | TOTAL ASET | INVNT |
| 1 | INTP | 1.780.410 | 30.150.580 | 0,0591 |
| 2 | SMGR | 2.671.144.517 | 44.226.895.982 | 0,0604 |
| 3 | WTON | 1.164.210.665 | 31.355.204.690 | 0,0371 |
| 4 | PICO | 247.082.275.006 | 638.566.761.462 | 0,3869 |
| 5 | BUDI | 452.315 | 2.931.807 | 0,1543 |
| 6 | IMPC | 486.877.989.663 | 2.276.031.922.082 | 0,2139 |
| 7 | KBLI | 320.647.452.877 | 1.871.422.416.044 | 0,1713 |
| 8 | SCCO | 355.622.092.371 | 2.449.935.491.586 | 0,1452 |
| 9 | ROTI | 50.746.886.585 | 2.919.640.858.718 | 0,0174 |
| 10 | STTP | 279.955.459.843 | 2.336.411.494.941 | 0,1198 |
| 11 | MLBI | 138.137 | 2.275.038 | 0,0607 |
| 12 | KAEF | 967.326.842.652 | 4.612.562.541.064 | 0,2097 |
| 13 | KLBF | 3.344.404.151.105 | 15.226.009.210.657 | 0,2197 |
| 14 | TSPC | 1.362.026.037.353 | 6.585.807.349.438 | 0,2068 |
| 15 | ADES | 95.474 | 767.479 | 0,1244 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2017 | | | | |
| NO | kode | PERSEDIAAN | TOTAL ASET | INVNT |
| 1 | INTP | 1.768.603 | 28.863.676 | 0,0613 |
| 2 | SMGR | 3.686.332.189 | 48.963.502.966 | 0,0753 |
| 3 | WTON | 1.663.036.012 | 45.683.774.302 | 0,0364 |
| 4 | PICO | 253.142.248.890 | 720.238.957.745 | 0,3515 |
| 5 | BUDI | 442.334 | 2.939.456 | 0,1505 |
| 6 | IMPC | 521.406.994.706 | 2.294.677.493.483 | 0,2272 |
| 7 | KBLI | 815.326.312.661 | 3.013.760.616.985 | 0,2705 |
| 8 | SCCO | 482.618.892.149 | 4.014.244.589.706 | 0,1202 |
| 9 | ROTI | 50.264.253.248 | 4.559.573.709.411 | 0,0110 |
| 10 | STTP | 299.078.174.645 | 2.342.432.443.196 | 0,1277 |
| 11 | MLBI | 171.620 | 2.510.078 | 0,0684 |
| 12 | KAEF | 1.192.342.702.145 | 6.096.148.972.533 | 0,1956 |
| 13 | KLBF | 3.557.496.638.218 | 16.616.239.416.335 | 0,2141 |
| 14 | TSPC | 1.478.762.390.030 | 7.434.900.309.021 | 0,1989 |
| 15 | ADES | 107.977 | 840.236 | 0,1285 |

**Lampiran VI**

**Data Intensitas Aset Tetap**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2015 | | | | |
| NO | kode | ASET TETAP | TOTAL ASSET | CINT |
| 1 | INTP | 13.813.892 | 27.638.360 | 0,4998 |
| 2 | SMGR | 25.167.682.710 | 38.226.895.982 | 0,6584 |
| 3 | WTON | 3.184.400.114 | 19.602.406.034 | 0,1624 |
| 4 | PICO | 132.333.370.834 | 605.788.310.444 | 0,2184 |
| 5 | BUDI | 1.712.330 | 3.265.953 | 0,5243 |
| 6 | IMPC | 465.913.155.005 | 1.675.232.685.157 | 0,2781 |
| 7 | KBLI | 552.110.764.623 | 1.551.799.840.976 | 0,3558 |
| 8 | SCCO | 317.988.081.159 | 1.773.144.328.632 | 0,1793 |
| 9 | ROTI | 1.821.378.205.498 | 2.706.323.637.034 | 0,6730 |
| 10 | STTP | 1.006.244.781.146 | 1.919.568.037.170 | 0,5242 |
| 11 | MLBI | 1.266.072 | 2.100.853 | 0,6026 |
| 12 | KAEF | 674.489.435.928 | 3.434.879.313.034 | 0,1964 |
| 13 | KLBF | 3.938.494.051.483 | 13.696.417.381.439 | 0,2876 |
| 14 | TSPC | 1.806.744.212.273 | 6.284.729.099.203 | 0,2875 |
| 15 | ADES | 284.380 | 653.224 | 0,4353 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2016 | | | | |
| NO | kode | ASET TETAP | TOTAL ASSET | CINT |
| 1 | INTP | 14.643.695 | 30.150.580 | 0,4857 |
| 2 | SMGR | 30.846.750.207 | 44.226.895.982 | 0,6975 |
| 3 | WTON | 3.324.669.312 | 31.355.204.690 | 0,1060 |
| 4 | PICO | 129.057.769.907 | 638.566.761.462 | 0,2021 |
| 5 | BUDI | 1.771.780 | 2.931.807 | 0,6043 |
| 6 | IMPC | 699.965.839.974 | 2.276.031.922.082 | 0,3075 |
| 7 | KBLI | 560.534.774.701 | 1.871.422.416.044 | 0,2995 |
| 8 | SCCO | 322.517.672.904 | 2.449.935.491.586 | 0,1316 |
| 9 | ROTI | 1.842.722.492.525 | 2.919.640.858.718 | 0,6311 |
| 10 | STTP | 1.133.722.474.056 | 2.336.411.494.941 | 0,4852 |
| 11 | MLBI | 1.278.015 | 2.275.038 | 0,5618 |
| 12 | KAEF | 1.006.745.257.089 | 4.612.562.541.064 | 0,2183 |
| 13 | KLBF | 4.555.756.101.580 | 15.226.009.210.657 | 0,2992 |
| 14 | TSPC | 1.806.744.212.273 | 6.585.807.349.438 | 0,2743 |
| 15 | ADES | 374.177 | 767.479 | 0,4875 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| TAHUN 2017 | | | | |
| NO | kode | ASET TETAP | TOTAL ASSET | CINT |
| 1 | INTP | 14.643.695 | 30.150.580 | 0,4857 |
| 2 | SMGR | 30.846.750.207 | 44.226.895.982 | 0,6975 |
| 3 | WTON | 3.324.669.312 | 31.355.204.690 | 0,1060 |
| 4 | PICO | 129.057.769.907 | 638.566.761.462 | 0,2021 |
| 5 | BUDI | 1.771.780 | 2.931.807 | 0,6043 |
| 6 | IMPC | 699.965.839.974 | 2.276.031.922.082 | 0,3075 |
| 7 | KBLI | 560.534.774.701 | 1.871.422.416.044 | 0,2995 |
| 8 | SCCO | 322.517.672.904 | 2.449.935.491.586 | 0,1316 |
| 9 | ROTI | 1.842.722.492.525 | 2.919.640.858.718 | 0,6311 |
| 10 | STTP | 1.133.722.474.056 | 2.336.411.494.941 | 0,4852 |
| 11 | MLBI | 1.278.015 | 2.275.038 | 0,5618 |
| 12 | KAEF | 1.006.745.257.089 | 4.612.562.541.064 | 0,2183 |
| 13 | KLBF | 4.555.756.101.580 | 15.226.009.210.657 | 0,2992 |
| 14 | TSPC | 1.806.744.212.273 | 6.585.807.349.438 | 0,2743 |
| 15 | ADES | 374.177 | 767.479 | 0,4875 |

**LAMPIRAN VII**

**Data Auditor Perusahaan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| NO | kode | 2015 | 2016 | 2017 |
| 1 | INTP | Purwantono (0) | Purwantono (0) | Purwantono (0) |
| 2 | SMGR | Satrio Bing Eny - Deloitte (1) | Satrio Bing Eny - Deloitte (1) | Satrio Bing Eny - Deloitte (1) |
| 3 | WTON | Hadi sugiarto (0) | Soetjana Mulyana (0) | Satrio Bing Eny - Deloitte (1) |
| 4 | PICO | Djoko, Sidik, Indera (0) | Herman, Dody Tanumihardja & Rekan (0) | Herman, Dody Tanumihardja & Rekan (0) |
| 5 | BUDI | Mirawati Sensi Idris (0) | Mirawati Sensi Idris (0) | Mirawati Sensi Idris (0) |
| 6 | IMPC | Amir Abadi Jusuf (0) | Amir Abadi Jusuf (0) | Amir Abadi Jusuf (0) |
| 7 | KBLI | Osman Bing Satri - Deloitte (1) | Osman Bing Satri - Deloitte (1) | Satrio Bing Eny & Rekan – Deloitte (1) |
| 8 | SCCO | Doli, Bambang, Sulistyanto, Dadang & Ali (0) | Doli, Bambang, Sulistyanto, Dadang & Ali (0) | Kanaka,Puradiredja, Suhartono (0) |
| 9 | ROTI | Purwantono, Sungkono, Surja – Ernst & Young (1) | Purwantono, Sungkono, Surja – Ernst & Young (1) | Purwantono, Sungkono, Surja – Ernst & Young (1) |
| 10 | STTP | Hadori Sugiato Adi & Rekan (0) | Hadori Sugiato Adi & Rekan (0) | Paul Hadiwinata, Hidajat, Arsono, Retno, Palingan, & Rekan (0) |
| 11 | MLBI | Osman Bing Satri - Deloitte (1) | Satrio Bing Eny & Rekan – Deloitte (1) | Satrio Bing Eny & Rekan – Deloitte (1) |
| 12 | KAEF | Hadori Sugiarto Adi &Rekan (0) | Hadori Sugiarto Adi &Rekan (0) | Hadori Sugiarto Adi &Rekan (0) |
| 13 | KLBF | Purwantono, Sungkoro, Surja – Ernst & Young (1) | Purwantono, Sungkoro, Surja – Ernst & Young (1) | Purwantono, Sungkoro, Surja – Ernst & Young (1) |
| 14 | TSPC | Tanubrata Sutanto Fahmi Bambang (0) | Tanubrata Sutanto Fahmi Bambang (0) | Tanubrata Sutanto Fahmi Bambang (0) |
| 15 | ADES | Tanubrata Sutanto Fahmi Bambang (0) | Tanubrata Sutanto Fahmi Bambang (0) | Tanubrata Sutanto Fahmi Bambang (0) |

**Lampiran VIII**

**Hasil Uji Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| X1 | 45 | ,1535 | 1,9549 | ,842222 | ,4788268 |
| X2 | 45 | ,0160 | 1,3752 | ,153031 | ,2274876 |
| X3 | 45 | ,0110 | ,4027 | ,150762 | ,0955530 |
| X4 | 45 | ,0861 | ,6975 | ,394107 | ,1749579 |
| MODERASI | 45 | ,0000 | 1,0000 | ,355556 | ,4840903 |
| Y | 45 | ,0052 | ,2484 | ,177858 | ,0730884 |
| X1MODERASI | 45 | ,0000 | 1,7723 | ,271027 | ,4769186 |
| X2MODERASI | 45 | ,0000 | ,7091 | ,072769 | ,1481755 |
| X3MODERASI | 45 | ,0000 | ,2705 | ,039013 | ,0738135 |
| X4MODERASI | 45 | ,0000 | ,6975 | ,165893 | ,2503792 |
| Valid N (listwise) | 45 |  |  |  |  |

**Lampiran IX**

**Hasil Uji Kesamaan Koefisien**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,229 | ,310 |  | ,739 | ,470 |
| X1 | ,007 | ,085 | ,047 | ,085 | ,933 |
| X2 | 1,089 | 1,108 | 3,390 | ,983 | ,340 |
| X3 | ,042 | ,865 | ,055 | ,048 | ,962 |
| X4 | -,302 | ,365 | -,723 | -,827 | ,420 |
| MODERASI | ,015 | ,325 | ,097 | ,045 | ,964 |
| X1MODERASI | -,184 | ,170 | -1,198 | -1,080 | ,295 |
| X2MODERASI | -,802 | 1,132 | -1,626 | -,708 | ,488 |
| X3MODERASI | -,139 | ,918 | -,140 | -,151 | ,882 |
| X4MODERASI | ,302 | ,394 | 1,033 | ,765 | ,455 |
| D1 | -,277 | ,340 | -1,809 | -,817 | ,425 |
| D2 | -,053 | ,318 | -,345 | -,166 | ,870 |
| X1D1 | ,008 | ,126 | ,054 | ,062 | ,952 |
| X2D1 | ,416 | 1,412 | ,413 | ,295 | ,772 |
| X3D1 | ,386 | ,896 | ,501 | ,431 | ,672 |
| X4D1 | ,270 | ,417 | ,783 | ,646 | ,527 |
| X1D2 | -,102 | ,125 | -,681 | -,815 | ,426 |
| X2D2 | -1,202 | 1,110 | -3,653 | -1,083 | ,294 |
| X3D2 | ,576 | ,909 | ,693 | ,633 | ,535 |
| X4D2 | ,280 | ,397 | ,817 | ,706 | ,490 |
| X1MODERASID1 | ,233 | ,210 | 1,048 | 1,111 | ,282 |
| X2MODERASID1 | -1,304 | 1,585 | -1,131 | -,823 | ,422 |
| X3MODERASID1 | ,898 | ,739 | ,541 | 1,215 | ,241 |
| X4MODERASID1 | ,016 | ,384 | ,037 | ,041 | ,968 |
| X1MODERASID2 | ,443 | ,272 | 1,890 | 1,630 | ,122 |
| X2MODERASID2 | ,492 | 1,395 | ,650 | ,353 | ,729 |
| X3MODERASID2 | ,186 | ,898 | ,108 | ,208 | ,838 |
| X4MODERASID2 | -,467 | ,309 | -1,074 | -1,513 | ,149 |
| a. Dependent Variable: Y | | | | | | |

**Lampiran X**

**Hasil Uji Asumsi Klasik**

Hasil Uji Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 45 |
| Normal Parametersa,b | Mean | 0E-7 |
| Std. Deviation | ,06390642 |
| Most Extreme Differences | Absolute | ,148 |
| Positive | ,123 |
| Negative | -,148 |
| Kolmogorov-Smirnov Z | | ,995 |
| Asymp. Sig. (2-tailed) | | ,275 |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |

Hasil Uji Multikolinearitas

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | ,164 | ,044 |  | 3,732 | ,001 |  |  |
| X1 | -,035 | ,023 | -,228 | -1,542 | ,131 | ,893 | 1,120 |
| X2 | -,039 | ,047 | -,121 | -,830 | ,412 | ,915 | 1,093 |
| X3 | ,308 | ,132 | ,403 | 2,333 | ,025 | ,656 | 1,525 |
| X4 | -,017 | ,073 | -,040 | -,232 | ,818 | ,644 | 1,553 |
| MODERASI | ,027 | ,023 | ,182 | 1,194 | ,240 | ,845 | 1,184 |
| a. Dependent Variable: Y | | | | | | | | |

Hasil Uji Heterokedastisitas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -9,355 | 4,188 |  | -2,234 | ,047 |
| LNX1 | 3,234 | 2,060 | ,521 | 1,570 | ,145 |
| LNX2 | -2,214 | 1,639 | -,450 | -1,351 | ,204 |
| LNX3 | -,116 | 1,603 | -,027 | -,072 | ,944 |
| LNX4 | 1,715 | 2,151 | ,214 | ,797 | ,442 |
| a. Dependent Variable: LNRES1 | | | | | | |

Hasil Uji Autokorelasi

|  |  |
| --- | --- |
| **Runs Test** | |
|  | Unstandardized Residual |
| Test Valuea | ,01604 |
| Cases < Test Value | 22 |
| Cases >= Test Value | 23 |
| Total Cases | 45 |
| Number of Runs | 22 |
| Z | -,298 |
| Asymp. Sig. (2-tailed) | ,765 |
| a. Median | |

**Lampiran XI**

**Hasil Uji Hipotesis**

Uji t

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,194 | ,050 |  | 3,859 | ,000 |
| X1 | -,098 | ,033 | -,641 | -3,006 | ,005 |
| X2 | -,114 | ,056 | -,355 | -2,048 | ,048 |
| X3 | ,479 | ,165 | ,626 | 2,906 | ,006 |
| X4 | -,003 | ,089 | -,008 | -,039 | ,969 |
| MODERASI | -,016 | ,093 | -,103 | -,168 | ,867 |
| X1MODERASI | ,066 | ,062 | ,429 | 1,055 | ,299 |
| X2MODERASI | ,205 | ,135 | ,415 | 1,519 | ,138 |
| X3MODERASI | -,333 | ,319 | -,337 | -1,047 | ,302 |
| X4MODERASI | -,010 | ,143 | -,035 | -,072 | ,943 |
| a. Dependent Variable: Y | | | | | | |

Hasil Uji F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | ,089 | 9 | ,010 | 2,383 | ,032b |
| Residual | ,146 | 35 | ,004 |  |  |
| Total | ,235 | 44 |  |  |  |
| a. Dependent Variable: Y | | | | | | |
| b. Predictors: (Constant), X4MODERASI, X1, X2, X3, X4, X3MODERASI, X2MODERASI, X1MODERASI, MODERASI | | | | | | |

**Hasil Uji Koefisien Determinan Sebelum Moderasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,485a | ,235 | ,137 | ,0678795 |
| a. Predictors: (Constant), MODERASI, X1, X2, X3, X4 | | | | |

**Hasil Uji Koefisien Determinasi Sesudah Moderasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,616a | ,380 | ,221 | ,0645280 |
| a. Predictors: (Constant), X4MODERASI, X1, X2, X3, X4, X3MODERASI, X2MODERASI, X1MODERASI, MODERASI | | | | |