

## LAMPIRAN

### LAMPIRAN 1

#### PENENTUAN SAMPEL PERUSAHAAN

Keterangan :

K1 = Perusahaan yang mempublikasikan annual report dan data keuangan yang lengkap selama tahun 2015-2017

K2 = Perusahaan yang tidak mengalami kerugian di tahun 2015-2016

K3 = Perusahaan yang menyajikan laporan keuangan berakhir tanggal 31 Desember

K4 = Perusahaan yang menggunakan satuan nilai rupiah dalam laporan keuangan

K5 = Perusahaan yang memiliki nilai aset bersih positif di tahun 2015-2017

√ = Tanda masuk kriteria K1, K2, K3, K4, K5

- = Tanda tidak masuk kriteria K1, K2, K3, K4, K5

KODE PERUSAHAAN	K1	K2	K3	K4	K5	SAMPEL
INTP	√	√	√	√	√	√
SMBR	-	√	√	√	√	-
SIMA	√	-	√	√	√	-
LMSH	√	√	-	√	√	-
WSBP	-	√	√	√	√	-
WTON	√	-	√	√	√	-
AMFG	√	√	√	√	√	√
ARNA	√	√	√	-	√	-
IKAI	-	√	√	√	√	-
KIAS	√	-	√	√	√	-
MARK	-	√	√	√	√	-
MLIA	√	√	√	-	√	-
TOTO	√	√	√	√	√	√
IPOL	√	-	√	√	√	-
ALMI	-	√	√	√	√	-
BAJA	√	√	-	√	√	-
BTON	√	√	√	√	√	√
TRST	-	√	√	√	√	-
GDST	√	-	√	√	√	-
INAI	-	√	√	√	√	-
SULI	√	√	√	√	√	√
JKSW	√	√	-	√	√	-
JPRS	-	√	√	√	√	-
KRAS	√	-	√	√	√	-
LION	√	√	-	√	√	-
SMGR	√	√	√	√	√	√
NIKL	√	-	√	√	√	-
PICO	-	√	√	√	√	-

TBMS	-	√	√	√	√	-
AGII	√	√	-	√	√	-
BRPT	√	√	√	√	√	√
BUDI	√	√	√	√	-	-
DPNS	√	-	√	√	√	-
EKAD	-	√	√	√	√	-
ETWA	√	√	-	√	√	-
INCI	-	√	√	√	√	-
MDKI	√	-	√	√	√	-
SRSN	-	√	√	√	√	-
ALDO	√	√	√	√	√	√
UNIC	-	√	√	√	√	-
AKKU	√	√	-	√	√	-
AKPI	-	√	√	√	√	-
APLI	√	-	√	√	√	-
BRNA	-	√	√	√	√	-
FPNI	-	√	√	√	√	-
IGAR	√	√	-	√	√	-
IMPC	√	-	√	√	√	-
ALKA	-	√	√	√	√	-
PBID	√	√	-	√	√	-
SIAP	-	√	√	√	√	-
SMCB	√	√	√	√	√	√
TALF	-	√	√	√	√	-
CTBN	√	-	√	√	√	-
YPAS	-	√	√	√	√	-
CPIN	√	√	-	√	√	-
JPFA	-	√	√	√	√	-
MAIN	√	√	√	√	√	√
SIPD	√	√	√	√	-	-
ISSP	√	-	√	√	√	-
TIRT	√	√	√	√	-	-
TPIA	√	√	-	√	√	-
DAJK	-	√	√	√	√	-
FASW	√	√	√	√	√	√
INKP	√	√	√	√	-	-
INRU	√	-	√	√	√	-
KBRI	-	√	√	√	√	-
KDSI	√	√	√	√	-	-
SPMA	√	√	-	√	√	-
TKIM	-	√	√	√	√	-
Jumlah Sampel						11

**LAMPIRAN 2**  
**DAFTAR PERUSAHAAN SAMPEL**

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	INTP	Indocement Tunggal Prakarsa
2	AMFG	Asahimas Flat Glass
3	TOTO	Surya Toto Indonesia
4	BTON	Betonjaya Manunggal
5	SULI	SLJ Global
6	SMGR	Semen Indonesia
7	BRPT	Barito Pacific
8	ALDO	Alkindo Naratama
9	SMCB	Solusi Bangun Indonesia
10	MAIN	Malindo Feedmill
11	FASW	Fajar Surya Wisesa

**LAMPIRAN 11**  
**HASIL ANALISIS STATISTIK DESKRIPTIF**

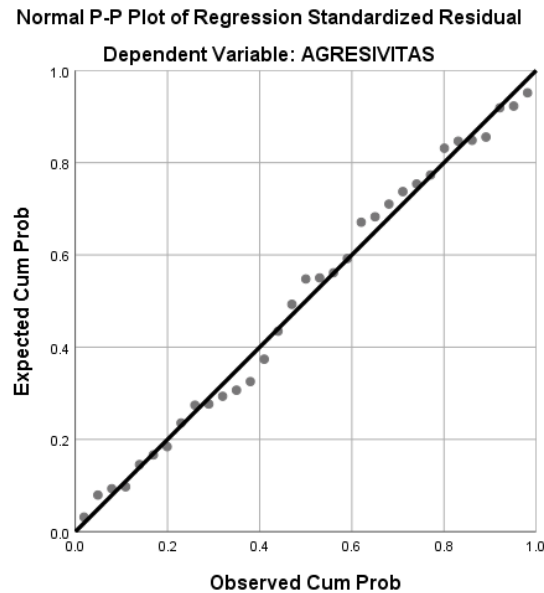
<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
ETR	33	.08	.54	.2964	.11211
CSR	33	.22	.73	.4661	.15364
SQRT_ROA	33	.85	5.38	2.6873	1.11702
LEVERAGE	33	15.66	55.25	35.2836	10.05429
CINT	33	.13	.39	.2733	.07478
INVNT	33	.04	.20	.1045	.04445
Valid N (listwise)	33				

**LAMPIRAN 12**  
**HASIL UJI NORMALITAS (1-Sample K-S)**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardiz ed Residual
N		33
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.09458770
	Most Extreme Differences	
	Absolute	.091
	Positive	.091
	Negative	-.080
Test Statistic		.091
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

**LAMPIRAN 13**  
**HASIL UJI NORMALITAS (P-PLOT)**



**LAMPIRAN 14**  
**HASIL UJI MULTIKOLINEARITAS**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.466	.117		3.998	.000		
CSR	-.195	.134	-.268	-1.462	.155	.786	1.272
SQRT_ROA	-.014	.019	-.135	-.713	.482	.730	1.369
LEVERAGE	.001	.002	.101	.593	.558	.912	1.096
CINT	.139	.267	.093	.521	.607	.834	1.199
INVNT	-1.144	.480	-.454	-2.384	.024	.728	1.374

a. Dependent Variable: ETR

**LAMPIRAN 15**  
**HASIL UJI AUTOKORELASI (Sebelum penambahan Variabel Lag)**

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
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1	.537 <sup>a</sup>	.288	.156	.10297	.976
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a. Predictors: (Constant), INVNT, LEVERAGE, CSR, CINT, SQRT\_ROA

b. Dependent Variable: ETR

## LAMPIRAN 16

### HASIL UJI AUTOKORELASI (Setelah penambahan Variabel Lag)

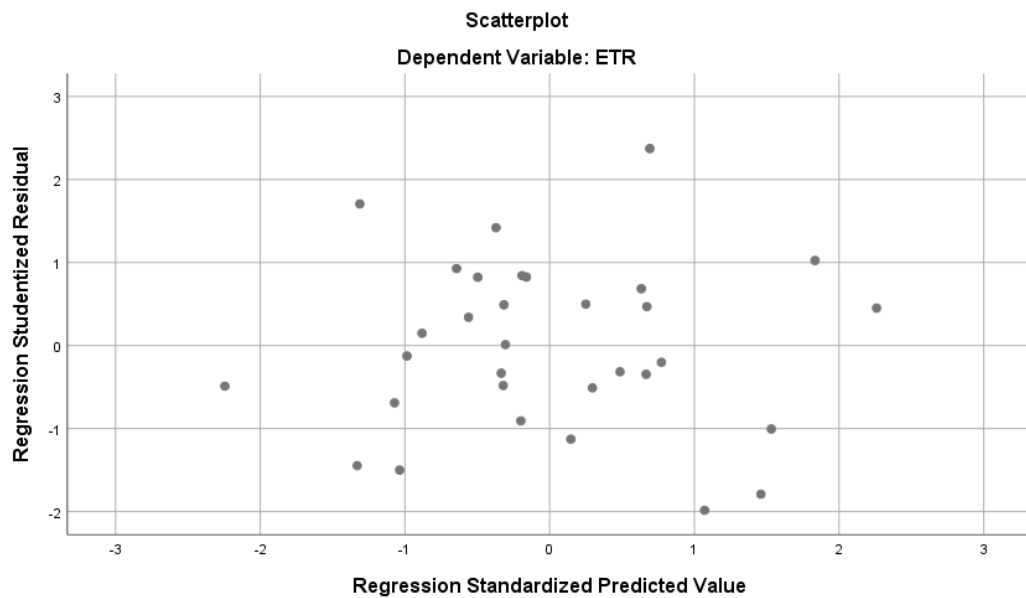
#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.656 <sup>a</sup>	.430	.294	.09239	1.851

a. Predictors: (Constant), LAG\_ETR, LEVERAGE, SQRT\_ROA, CINT, CSR, INVNT

b. Dependent Variable: ETR

**LAMPIRAN 17**  
**HASIL UJI HETEROSKEDASTISITAS**



**LAMPIRAN 18**  
**HASIL UJI REGRESI LINIER BERGANDA**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.466	.117		3.998	.000
	CSR	-.195	.134	-.268	-1.462	.155
	SQRT_ROA	-.014	.019	-.135	-.713	.482
	LEVERAGE	.001	.002	.101	.593	.558
	CINT	.139	.267	.093	.521	.607
	INVNT	-1.144	.480	-.454	-2.384	.024

a. Dependent Variable: ETR

**LAMPIRAN 19**  
**HASIL UJI DETERMINASI**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537 <sup>a</sup>	.288	.156	.10296

a. Predictors: (Constant), INVENTORY INT, LEVERAGE, PROFITABILITAS, CSR, CAPITAL INT

**LAMPIRAN 20**  
**HASIL UJI SIGNIFIKASI SIMULTAN (UJI F)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.116	5	.023	2.187	.085 <sup>b</sup>
	Residual	.286	27	.011		
	Total	.402	32			

a. Dependent Variable: AGRESMITAS

b. Predictors: (Constant), INVENTORY INT, LEVERAGE, PROFITABILITAS, CSR, CAPITAL INT

**LAMPIRAN 21**  
**HASIL UJI SIGNIFIKASI PARAMETER INDIVIDUAL (UJI T)**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.466	.117		3.998	.000
	CSR	-.195	.134	-.268	-1.462	.155
	SQRT_ROA	-.014	.019	-.135	-.713	.482
	LEVERAGE	.001	.002	.101	.593	.558
	CINT	.139	.267	.093	.521	.607
	INVNT	-1.144	.480	-.454	-2.384	.024

a. Dependent Variable: ETR