LAMPIRAN 5

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | CR BUMN | CR BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | 235,9383 | 5,0213 |
| Std. Deviation | 92,12368 | ,76634 |
| Most Extreme Differences | Absolute | ,223 | ,163 |
| Positive | ,223 | ,163 |
| Negative | -,177 | -,133 |
| Test Statistic | ,223 | ,163 |
| Asymp. Sig. (2-tailed) | ,103c | ,100c |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | DAR BUMN | DAR BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | ,4592 | ,4879 |
| Std. Deviation | ,06653 | ,28543 |
| Most Extreme Differences | Absolute | ,178 | ,159 |
| Positive | ,112 | ,159 |
| Negative | -,178 | -,111 |
| Test Statistic | ,178 | ,159 |
| Asymp. Sig. (2-tailed) | ,200c,d | ,118c |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | DER BUMN | DER BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | 1,5975 | ,6674 |
| Std. Deviation | ,39861 | ,31860 |
| Most Extreme Differences | Absolute | ,234 | ,172 |
| Positive | ,234 | ,099 |
| Negative | -,131 | -,172 |
| Test Statistic | ,234 | ,172 |
| Asymp. Sig. (2-tailed) | ,069c | ,064c |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | LDR BUMN | LDR BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | ,6535 | ,6674 |
| Std. Deviation | ,21843 | ,31860 |
| Most Extreme Differences | Absolute | ,214 | ,172 |
| Positive | ,205 | ,099 |
| Negative | -,214 | -,172 |
| Test Statistic | ,214 | ,172 |
| Asymp. Sig. (2-tailed) | ,135c | ,064c |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | NPM BUMN | NPM BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | 10,7817 | 1,4925 |
| Std. Deviation | 7,65790 | 1,35073 |
| Most Extreme Differences | Absolute | ,174 | ,115 |
| Positive | ,174 | ,115 |
| Negative | -,116 | -,093 |
| Test Statistic | ,174 | ,115 |
| Asymp. Sig. (2-tailed) | ,200c,d | ,200c,d |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | OPM BUMN | OPM BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | 15,4350 | 1,8846 |
| Std. Deviation | 8,91832 | 1,21404 |
| Most Extreme Differences | Absolute | ,202 | ,159 |
| Positive | ,202 | ,148 |
| Negative | -,134 | -,159 |
| Test Statistic | ,202 | ,159 |
| Asymp. Sig. (2-tailed) | ,191c | ,121c |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | TATO BUMN | TATO BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | ,6442 | -,8711 |
| Std. Deviation | ,18198 | ,75950 |
| Most Extreme Differences | Absolute | ,225 | ,126 |
| Positive | ,203 | ,126 |
| Negative | -,225 | -,095 |
| Test Statistic | ,225 | ,126 |
| Asymp. Sig. (2-tailed) | ,096c | ,200c,d |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | ROA BUMN | ROA BUMS |
| N | 12 | 24 |
| Normal Parametersa,b | Mean | 1,6083 | ,8835 |
| Std. Deviation | ,92990 | 1,08404 |
| Most Extreme Differences | Absolute | ,133 | ,166 |
| Positive | ,126 | ,084 |
| Negative | -,133 | -,166 |
| Test Statistic | ,133 | ,166 |
| Asymp. Sig. (2-tailed) | ,200c,d | ,086c |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

LAMPIRAN 2

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| **Kode Emiten BUMN** | **CR** | **Kode Emiten BUMS** | **CR** | **Tahun** |
|
| **PTBA** | 154,35 | **ADRO** | 240,39 | 2015 |
| 165,58 | 247,1 | 2016 |
| 246,34 | 255,94 | 2017 |
| 263,9 | 91,96 | 2018 |
| **PGAS** | 258,13 | **ENRG** | 58,39 | 2015 |
| 260,58 | 61,8 | 2016 |
| 387,44 | 47,06 | 2017 |
| 428,48 | 38,56 | 2018 |
| **TINS** | 181,54 | **INCO** | 404,02 | 2015 |
| 171,1 | 453,94 | 2016 |
| 150,64 | 461,76 | 2017 |
| 163,18 | 99,87 | 2018 |
|  |  | **KKGI** | 221,95 | 2015 |
|  |  | 405,09 | 2016 |
|  |  | 354,05 | 2017 |
|  |  | 326,6 | 2018 |
|  |  | **MITI** | 99,09 | 2015 |
|  |  | 170,33 | 2016 |
|  |  | 124,5 | 2017 |
|  |  | 214,61 | 2018 |
|  |  | **RUIS** | 86,51 | 2015 |
|  |  | 89,65 | 2016 |
|  |  | 100,45 | 2017 |
|  |  | 76,86 | 2018 |

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| **Kode Emiten BUMN** | **DAR** | **Kode Emiten BUMS** | **DAR** | **Tahun** |
|
| **PTBA** | 0,45 | **ADRO** | 0,44 | 2015 |
| 0,43 | 0,42 | 2016 |
| 0,37 | 0,4 | 2017 |
| 0,34 | 0,4 | 2018 |
| **PGAS** | 0,53 | **ENRG** | 0,76 | 2015 |
| 0,54 | 1,07 | 2016 |
| 0,49 | 1,07 | 2017 |
| 0,5 | 0,91 | 2018 |
| **TINS** | 0,42 | **INCO** | 0,2 | 2015 |
| 0,41 | 0,18 | 2016 |
| 0,49 | 0,17 | 2017 |
| 0,54 | 0,14 | 2018 |
|  |  | **KKGI** | 0,22 | 2015 |
|  |  | 0,14 | 2016 |
|  |  | 0,16 | 2017 |
|  |  | 0,2 | 2018 |
|  |  | **MITI** | 0,55 | 2015 |
|  |  | 0,62 | 2016 |
|  |  | 0,64 | 2017 |
|  |  | 0,47 | 2018 |
|  |  | **RUIS** | 0,69 | 2015 |
|  |  | 0,63 | 2016 |
|  |  | 0,6 | 2017 |
|  |  | 0,63 | 2018 |

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| **Kode Emiten BUMN** | **DER** | **Kode Emiten BUMS** | **DER** | **Tahun** |
|
| **PTBA** | 1,32 | **ADRO** | 1,78 | 2015 |
| 1,26 | 1,72 | 2016 |
| 2,26 | 1,97 | 2017 |
| 1,51 | 2,66 | 2018 |
| **PGAS** | 1,15 | **ENRG** | 1,52 | 2015 |
| 1,46 | -17,42 | 2016 |
| 1,17 | 1,29 | 2017 |
| 1,91 | 1,26 | 2018 |
| **TINS** | 1,53 | **INCO** | 1,55 | 2015 |
| 1,39 | 1,91 | 2016 |
| 2,26 | 1,62 | 2017 |
| 1,95 | 2,97 | 2018 |
|  |  | **KKGI** | 2,68 | 2015 |
|  |  | 1,97 | 2016 |
|  |  | 1,99 | 2017 |
|  |  | 2,65 | 2018 |
|  |  | **MITI** | 2,54 | 2015 |
|  |  | 1,94 | 2016 |
|  |  | 2,99 | 2017 |
|  |  | 2,79 | 2018 |
|  |  | **RUIS** | 1,23 | 2015 |
|  |  | 2,72 | 2016 |
|  |  | 1,52 | 2017 |
|  |  | 2,75 | 2018 |

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| **Kode Emiten BUMN** | **LDR** | **Kode Emiten BUMS** | **LDR** | **Tahun** |
|
| **PTBA** | 0,29 | **ADRO** | 0,64 | 2015 |
| 0,28 | 0,55 | 2016 |
| 0,27 | 0,48 | 2017 |
| 0,23 | 0,45 | 2018 |
| **PGAS** | 0,93 | **ENRG** | 1,02 | 2015 |
| 0,90 | -5,78 | 2016 |
| 0,83 | -5,31 | 2017 |
| 0,83 | 2,44 | 2018 |
| **TINS** | 0,17 | **INCO** | 0,17 | 2015 |
| 0,15 | 0,14 | 2016 |
| 0,40 | 0,13 | 2017 |
| 0,37 | 0,08 | 2018 |
|  |  | **KKGI** | 0,06 | 2015 |
|  |  | 0,05 | 2016 |
|  |  | 0,06 | 2017 |
|  |  | 0,13 | 2018 |
|  |  | **MITI** | 0,19 | 2015 |
|  |  | 0,25 | 2016 |
|  |  | 0,29 | 2017 |
|  |  | 0,32 | 2018 |
|  |  | **RUIS** | 0,30 | 2015 |
|  |  | 0,32 | 2016 |
|  |  | 0,28 | 2017 |
|  |  | 0,37 | 2018 |

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| **Kode Emiten BUMN** | **NPM** | **Kode Emiten BUMS** | **NPM** | **Tahun** |
|
| **PTBA** | 14,83 | **ADRO** | 5,63 | 2015 |
| 14,4 | 13,5 | 2016 |
| 23,35 | 16,46 | 2017 |
| 24,91 | 13,19 | 2018 |
| **PGAS** | 13,12 | **ENRG** | -46,07 | 2015 |
| 10,51 | 4,21 | 2016 |
| 4,98 | 4,66 | 2017 |
| 8,97 | 20,27 | 2018 |
| **TINS** | 1,48 | **INCO** | 6,39 | 2015 |
| 3,62 | 0,33 | 2016 |
| 5,45 | -2,43 | 2017 |
| 3,76 | -2,43 | 2018 |
|  |  | **KKGI** | 5,11 | 2015 |
|  |  | 10,23 | 2016 |
|  |  | 16,05 | 2017 |
|  |  | 5,81 | 2018 |
|  |  | **MITI** | -572,3 | 2015 |
|  |  | -97,96 | 2016 |
|  |  | 41,45 | 2017 |
|  |  | 70,3 | 2018 |
|  |  | **RUIS** | 2,58 | 2015 |
|  |  | 1,98 | 2016 |
|  |  | 1,86 | 2017 |
|  |  | 1,93 | 2018 |

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| **Kode Emiten BUMN** | **OPM** | **Kode Emiten BUMS** | **OPM** | **Tahun** |
|
| **PTBA** | 17,58 | **ADRO** | 12,36 | 2015 |
| 18 | 23,28 | 2016 |
| 30,29 | 29,21 | 2017 |
| 32,26 | 27,77 | 2018 |
| **PGAS** | 18,43 | **ENRG** | 1,79 | 2015 |
| 15,14 | 13,06 | 2016 |
| 12,7 | 38,02 | 2017 |
| 15,95 | -0,91 | 2018 |
| **TINS** | 5,6 | **INCO** | 10,1 | 2015 |
| 5,96 | 2,45 | 2016 |
| 7,77 | -2,42 | 2017 |
| 5,54 | 10,92 | 2018 |
|  |  | **KKGI** | 8,24 | 2015 |
|  |  | 15,61 | 2016 |
|  |  | 22,95 | 2017 |
|  |  | 14,66 | 2018 |
|  |  | **MITI** | -161,02 | 2015 |
|  |  | -65,08 | 2016 |
|  |  | -8,23 | 2017 |
|  |  | 5,66 | 2018 |
|  |  | **RUIS** | 9,67 | 2015 |
|  |  | 7,68 | 2016 |
|  |  | 7,07 | 2017 |
|  |  | 6,1 | 2018 |

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| **Kode Emiten BUMN** | **TATO** | **Kode Emiten BUMS** | **TATO** | **Tahun** |
|
| **PTBA** | 0,81 | **ADRO** | 0,45 | 2015 |
| 0,83 | 0,39 | 2016 |
| 0,89 | 0,48 | 2017 |
| 0,71 | 0,37 | 2018 |
| **PGAS** | 0,47 | **ENRG** | 0,41 | 2015 |
| 0,43 | 0,49 | 2016 |
| 0,47 | 0,42 | 2017 |
| 0,37 | 0,22 | 2018 |
| **TINS** | 0,74 | **INCO** | 0,34 | 2015 |
| 0,73 | 0,26 | 2016 |
| 0,78 | 0,29 | 2017 |
| 0,50 | 0,35 | 2018 |
|  |  | **KKGI** | 1,13 | 2015 |
|  |  | 0,94 | 2016 |
|  |  | 0,80 | 2017 |
|  |  | 0,33 | 2018 |
|  |  | **MITI** | 0,13 | 2015 |
|  |  | 0,10 | 2016 |
|  |  | 0,12 | 2017 |
|  |  | 0,18 | 2018 |
|  |  | **RUIS** | 1,46 | 2015 |
|  |  | 1,34 | 2016 |
|  |  | 1,17 | 2017 |
|  |  | 0,89 | 2018 |

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| **Kode Emiten BUMN** | **ROA** | **Kode Emiten BUMS** | **ROA** | **Tahun** |
|
| **PTBA** | 12,06 | **ADRO** | 2,53 | 2015 |
| 10,9 | 5,22 | 2016 |
| 20,68 | 7,87 | 2017 |
| 17,78 | 4,92 | 2018 |
| **PGAS** | 6,2 | **ENRG** | -18,96 | 2015 |
| 4,52 | -41,59 | 2016 |
| 2,35 | 1,95 | 2017 |
| 3,29 | 4,54 | 2018 |
| **TINS** | 1,09 | **INCO** | 2,21 | 2015 |
| 2,64 | 0,09 | 2016 |
| 4,23 | -0,7 | 2017 |
| 1,89 | 2,75 | 2018 |
|  |  | **KKGI** | 5,76 | 2015 |
|  |  | 9,6 | 2016 |
|  |  | 12,79 | 2017 |
|  |  | 1,93 | 2018 |
|  |  | **MITI** | -72,13 | 2015 |
|  |  | -10,18 | 2016 |
|  |  | -9,99 | 2017 |
|  |  | 12,68 | 2018 |
|  |  | **RUIS** | 3,78 | 2015 |
|  |  | 2,66 | 2016 |
|  |  | 2,18 | 2017 |
|  |  | 1,72 | 2018 |

**Lampiran 1**

**Daftar Populasi Penelitian dan Seleleksi Sampel**

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| --- |
| **BUMS** |
| No | Kode | Nama Perusahaan | Status | Kriteria | Sampel |
| 1 | 2 | 3 | 4 |
| 1 | ADRO | Adaro Energy Tbk | BUMS | ** | ** | ** | ** | sampel 1 |
| 2 | ARII | Atlas ResourcesTbk | BUMS | ** | ** | ** | X | - |
| 3 | ATPK | Bara Jaya Internasional Tbk | BUMS | ** | ** | ** | X | - |
| 4 | BSSR | Baramulti Suksessarana Tbk | BUMS | X | X | X | X | - |
| 5 | BYAN | Bayan ResourcesTbk | BUMS | ** | ** | ** | X | - |
| 6 | BIPI | Benakat Integra Tbk | BUMS | ** | ** | ** | X | - |
| 7 | BRAU | Berau Coal Energy Tbk | BUMS | ** | X | X | X | - |
| 8 | BORN | Borneo Lumbung Energy & Metal Tbk | BUMS | ** | X | X | X | - |
| 9 | BRMS | Bumi Resources Mineral Tbk | BUMS | ** | ** | ** | X | - |
| 10 | BUMI | Bumi Resources Tbk | BUMS | ** | X | X | X | - |
| 11 | CKRA | Cakra Mineral Tbk | BUMS | ** | X | X | X | - |
| 12 | DKFT | Central Omega ResourcesTbk | BUMS | ** | ** | ** | X | - |
| 13 | CTTH | Citatah Tbk | BUMS | ** | ** | ** | X | - |
| 14 | DEWA | Darma Henwa Tbk | BUMS | X | X | X | X | - |
| 15 | DOID | Delta Dunia Makmur Tbk | BUMS | ** | ** | ** | X | - |
| 16 | ELSA | Elnusa Tbk | BUMS | ** | ** | ** | X | - |
| 17 | ENRG | Energi Mega Persada Tbk | BUMS | ** | ** | ** | ** | Sampel 2 |
| 18 | CNKO | Exploitasi Energi Indonesia Tbk | BUMS | ** | ** | ** | X | - |
| 19 | GTBO | Garda Tujuh Buana Tbk | BUMS | ** | X | X | X | - |
| 20 | GEMS | Golden Energy Mines Tbk | BUMS | ** | ** | ** | X | - |
| 21 | HRUM | Harum Energy Tbk | BUMS | ** | ** | ** | X | - |
| 22 | ITMG | Indo Tambang Raya Megah Tbk | BUMS | ** | ** | ** | ** | - |
| 23 | PSAB | J Resource Asia Pasifik Tbk | BUMS | ** | ** | ** | X | - |
| 24 | MEDC | Medco Energi Internasional Tbk | BUMS | X | ** | ** | ** | - |
| 25 | MITI | Mitra Investindo Tbk | BUMS | ** | ** | ** | ** | sampel 3 |
| 26 | PKPK | Perdana Karya Perkasa Tbk | BUMS | ** | ** | ** | X | - |
| 27 | PTRO | Petrosea Tbk | BUMS | ** | ** | ** | X | - |
| 28 | MDKA | Merdeka Copper Gold Tbk | BUMS | X | X | X | X | - |
| 29 | MBAP | Mitrabara Adiperdana Tbk | BUMS | X | X | X | X | - |
| 30 | RUIS | Radiant Utama Interinsco Tbk | BUMS | ** | ** | ** | X | - |
| 31 | ARTI | Ratu Prabu Energy Tbk | BUMS | ** | X | X | X | - |
| 32 | KKGI | Resource Alam Indonesia Tbk | BUMS | ** | ** | ** | ** | sampel 4 |
| 33 | MYOH | Samindo Tbk | BUMS | ** | ** | ** | X | - |
| 34 | SMRU | SMR Utama Tbk | BUMS | ** | ** | ** | X | - |
| 35 | ESSA | Surya Esa Perkasa Tbk | BUMS | X | X | X | X | - |
| 36 | TOBA | Toba Bara Sejahtera Tbk | BUMS | X | X | X | X | **-** |
| 37 | INCO | Vale Indonesia Tbk | BUMS | ** | ** | ** | ** | sampel 5 |
| **BUMN** |
| No | Kode | Nama Perusahaan | Status | Kriteria | Sampel |
| 1 | 2 | 3 | 4 |
| 38 | ANTM | Aneka Tambang Tbk | BUMN | ** | ** | ** | X | - |
| 39 | PTBA | Bukit Asam Tbk | BUMN | ** | ** | ** | ** | sampel 6 |
| 40 | PGAS | Perusahaan Gas Negara Tbk | BUMN | ** | ** | ** | ** | sampel 7 |
| 41 | TINS | Timah Tbk | BUMN | ** | ** | ** | ** | sampel 8 |

**Lampiran 3**

**Titik Persentase Distribusi F untuk Probabilitas = 0,05**

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| **Df untuk penyebut (N2)** | **df untuk pembilang (N1)** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| 1 | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 |
| 2 | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 |
| 3 | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 |
| 4 | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 |
| 5 | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 |
| 6 | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 |
| 7 | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 |
| 8 | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 |
| 9 | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 |
| 10 | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 |
| 11 | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 |
| 12 | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 |
| 13 | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 |
| 14 | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 |
| 15 | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 |
| 16 | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 |
| 17 | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 |
| 18 | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 |
| 19 | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 |
| 20 | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 |
| 21 | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 |
| 22 | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 |
| 23 | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 |
| 24 | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | **2.42** | 2.36 | 2.30 | 2.25 |
| 25 | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 |
| 26 | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 |
| 27 | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 |
| 28 | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 |
| 29 | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 |
| 30 | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 |
| 31 | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 |
| 32 | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 |
| 33 | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 |
| 34 | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 |
| 35 | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 |
| 36 | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 |
| 37 | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 |
| 38 | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 |
| 39 | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 |
| 40 | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 |
| 41 | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 |
| 42 | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 |
| 43 | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 |
| 44 | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 |
| 45 | 4.06 | 3.20 | 2.81 | 2.58 | 2.42 | 2.31 | 2.22 | 2.15 | 2.10 | 2.05 |

**Lampiran 4**

**Titik Persentase Distribusi t untuk Probabilitas = 0,05**

|  |  |
| --- | --- |
| **d.f.** | **Tingkat Probabilitas** |
| **dua sisi** | **20%** | **10%** | **5%** | **2%** | **1%** | **0,2%** | **0,1%** |
| **satu sisi** | **10%** | **5%** | **2,5%** | **1%** | **0,5%** | **0,1%** | **0,05%** |
| 1 | 3,078 | 6,314 | 12,706 | 31,821 | 63,657 | 318,309 | 636,619 |
| 2 | 1,886 | 2,920 | 4,303 | 6,965 | 9,925 | 22,327 | 31,599 |
| 3 | 1,638 | 2,353 | 3,182 | 4,541 | 5,841 | 10,215 | 12,924 |
| 4 | 1,533 | 2,132 | 2,776 | 3,747 | 4,604 | 7,173 | 8,610 |
| 5 | 1,476 | 2,015 | 2,571 | 3,365 | 4,032 | 5,893 | 6,869 |
| 6 | 1,440 | 1,943 | 2,447 | 3,143 | 3,707 | 5,208 | 5,959 |
| 7 | 1,415 | 1,895 | 2,365 | 2,998 | 3,499 | 4,785 | 5,408 |
| 8 | 1,397 | 1,860 | 2,306 | 2,896 | 3,355 | 4,501 | 5,041 |
| 9 | 1,383 | 1,833 | 2,262 | 2,821 | 3,250 | 4,297 | 4,781 |
| 10 | 1,372 | 1,812 | 2,228 | 2,764 | 3,169 | 4,144 | 4,587 |
| 11 | 1,363 | 1,796 | 2,201 | 2,718 | 3,106 | 4,025 | 4,437 |
| 12 | 1,356 | 1,782 | 2,179 | 2,681 | 3,055 | 3,930 | 4,318 |
| 13 | 1,350 | 1,771 | 2,160 | 2,650 | 3,012 | 3,852 | 4,221 |
| 14 | 1,345 | 1,761 | 2,145 | 2,624 | 2,977 | 3,787 | 4,140 |
| 15 | 1,341 | 1,753 | 2,131 | 2,602 | 2,947 | 3,733 | 4,073 |
| 16 | 1,337 | 1,746 | 2,120 | 2,583 | 2,921 | 3,686 | 4,015 |
| 17 | 1,333 | 1,740 | 2,110 | 2,567 | 2,898 | 3,646 | 3,965 |
| 18 | 1,330 | 1,734 | 2,101 | 2,552 | 2,878 | 3,610 | 3,922 |
| 19 | 1,328 | 1,729 | 2,093 | 2,539 | 2,861 | 3,579 | 3,883 |
| 20 | 1,325 | 1,725 | 2,086 | 2,528 | 2,845 | 3,552 | 3,850 |
| 21 | 1,323 | 1,721 | 2,080 | 2,518 | 2,831 | 3,527 | 3,819 |
| 22 | 1,321 | 1,717 | 2,074 | 2,508 | 2,819 | 3,505 | 3,792 |
| 23 | 1,319 | 1,714 | 2,069 | 2,500 | 2,807 | 3,485 | 3,768 |
| 24 | 1,318 | 1,711 | 2,064 | 2,492 | 2,797 | 3,467 | 3,745 |
| 25 | 1,316 | 1,708 | 2,060 | 2,485 | 2,787 | 3,450 | 3,725 |
| 26 | 1,315 | 1,706 | 2,056 | 2,479 | 2,779 | 3,435 | 3,707 |
| 27 | 1,314 | 1,703 | 2,052 | 2,473 | 2,771 | 3,421 | 3,690 |
| 28 | 1,313 | 1,701 | 2,048 | 2,467 | 2,763 | 3,408 | 3,674 |
| 29 | 1,311 | 1,699 | 2,045 | 2,462 | 2,756 | 3,396 | 3,659 |
| 30 | 1,310 | 1,697 | **2,042** | 2,457 | 2,750 | 3,385 | 3,646 |
| 31 | 1,309 | 1,696 | 2,040 | 2,453 | 2,744 | 3,375 | 3,633 |
| 32 | 1,309 | 1,694 | 2,037 | 2,449 | 2,738 | 3,365 | 3,622 |
| 33 | 1,308 | 1,692 | 2,035 | 2,445 | 2,733 | 3,356 | 3,611 |
| 34 | 1,307 | 1,691 | 2,032 | 2,441 | 2,728 | 3,348 | 3,601 |
| 35 | 1,306 | 1,690 | 2,030 | 2,438 | 2,724 | 3,340 | 3,591 |
| 36 | 1,306 | 1,688 | 2,028 | 2,434 | 2,719 | 3,333 | 3,582 |
| 37 | 1,305 | 1,687 | 2,026 | 2,431 | 2,715 | 3,326 | 3,574 |
| 38 | 1,304 | 1,686 | 2,024 | 2,429 | 2,712 | 3,319 | 3,566 |
| 39 | 1,304 | 1,685 | 2,023 | 2,426 | 2,708 | 3,313 | 3,558 |
| 40 | 1,303 | 1,684 | 2,021 | 2,423 | 2,704 | 3,307 | 3,551 |
| 41 | 1,303 | 1,683 | 2,020 | 2,421 | 2,701 | 3,301 | 3,544 |
| 42 | 1,302 | 1,682 | 2,018 | 2,418 | 2,698 | 3,296 | 3,538 |
| 43 | 1,302 | 1,681 | 2,017 | 2,416 | 2,695 | 3,291 | 3,532 |
| 44 | 1,301 | 1,680 | 2,015 | 2,414 | 2,692 | 3,286 | 3,526 |
| 45 | 1,301 | 1,679 | 2,014 | 2,412 | 2,690 | 3,281 | 3,520 |

Lampiran 6

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| CR | Equal variances assumed | 4,266 | ,047 | ,876 | 34 | ,387 | 38,83500 | 44,32812 | -51,25058 | 128,92058 |
| Equal variances not assumed |  |  | 1,001 | 30,984 | ,325 | 38,83500 | 38,81189 | -40,32406 | 117,99406 |

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| DAR | Equal variances assumed | 14,927 | ,000 | -,342 | 34 | ,734 | -,02875 | ,08407 | -,19960 | ,14210 |
| Equal variances not assumed |  |  | -,469 | 27,589 | ,643 | -,02875 | ,06135 | -,15450 | ,09700 |

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| DER | Equal variances assumed | 1,313 | ,260 | ,275 | 34 | ,785 | ,32250 | 1,17276 | -2,06084 | 2,70584 |
| Equal variances not assumed |  |  | ,389 | 23,893 | ,701 | ,32250 | ,82933 | -1,38957 | 2,03457 |

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| LDR | Equal variances assumed | 2,197 | ,147 | 1,112 | 34 | ,274 | ,56958 | ,51210 | -,47112 | 1,61029 |
| Equal variances not assumed |  |  | 1,549 | 25,701 | ,134 | ,56958 | ,36763 | -,18652 | 1,32569 |

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | T | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| NPM | Equal variances assumed | 2,411 | ,130 | ,872 | 34 | ,390 | 30,75042 | 35,28159 | -40,95039 | 102,45122 |
| Equal variances not assumed |  |  | 1,238 | 23,366 | ,228 | 30,75042 | 24,84136 | -20,59341 | 82,09424 |

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| OPM | Equal variances assumed | 1,941 | ,173 | 1,227 | 34 | ,228 | 14,22917 | 11,59485 | -9,33441 | 37,79274 |
| Equal variances not assumed |  |  | 1,685 | 27,356 | ,103 | 14,22917 | 8,44329 | -3,08450 | 31,54283 |

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| TATO | Equal variances assumed | 6,089 | ,019 | ,817 | 34 | ,420 | ,10000 | ,12238 | -,14870 | ,34870 |
| Equal variances not assumed |  |  | 1,027 | 33,838 | ,312 | ,10000 | ,09736 | -,09790 | ,29790 |

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| **Independent Samples Test** |
|  | Levene's Test for Equality of Variances | t-test for Equality of Means |
| F | Sig. | T | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |
| Lower | Upper |
| ROA | Equal variances assumed | 2,137 | ,153 | 1,825 | 34 | ,077 | 10,15125 | 5,56156 | -1,15121 | 21,45371 |
| Equal variances not assumed |  |  | 2,395 | 31,764 | ,023 | 10,15125 | 4,23882 | 1,51454 | 18,78796 |