**Lampiran 1. Daftar Perusahaan Sampel**

| NO. | KODE | NAMA PERUSAHAAN |
|---|---|---|
| 1. | AIMS | PT. Akbar Indo Makmur Stimec Tbk |
| 2. | ALFA | PT. Alfa Retailindo Tbk |
| 3. | EPMT | PT. Enseval Putra Megatrading Tbk |
| 4. | FISH | PT. FKS Multi AgroTbk |
| 5. | HERO | PT. Hero Supermarket Tbk |
| 6. | MAPI | PT. Mitra Adiperkasa Tbk |
| 7. | META | PT. Nusantara Infrastructure Tbk |
| 8. | MICE | PT. Multi Indocitra Tbk |
| 9. | MPPA | PT. Matahari Putra Prima Tbk |
| 10. | RALS | PT. Ramayana Lestari Sentosa Tbk |
| 11. | TGKA | PT. Tigaraksa SatriaTbk |
| 12. | TKGA | PT. Toko Gunung Agung Tbk |
| 13. | TMPI | PT. Agis Tbk |
| 14. | WICO | PT. Wicaksana Overseas International Tbk |

**Lampiran 2. Hasil Statistik Deskriptif**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| DA TAHUN 2008 | 14 | -730618.9957000 | 69054.6460700 | -84313.748982929 | 202898.3629496092 |
| DA TAHUN 2009 | 14 | -929910.8714000 | 244058.1320000 | -66323.151744593 | 273184.2841387923 |
| DA TAHUN 2010 | 14 | -337893.7080000 | 5228744.0660000 | 345685.041267050 | 1411715.6218990958 |
| Valid N (listwise) | 14 | | | | |

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| DA | 42 | -929910.9086000 | 5228744.0250000 | 65015.977235348 | 842037.9142733318 |
| TAXPLAN | 42 | -.0793797 | .0300195 | -.004417135 | .0230651911 |
| EPRESS | 42 | -.1353732 | .5208835 | .015033918 | .0904760407 |
| DEBT | 42 | .0010403 | 1.3576926 | .165021159 | .2474105263 |
| ERANK | 42 | 0 | 1 | .21 | .415 |

| | | | | | |
|---|---|---|---|---|---|
| SIZE | 42 | 10.9100745 | 13.0576889 | 12.007194245 | .5881892593 |
| Valid N (listwise) | 42 | | | | |

**Lampiran 3. Hasil Uji Asumsi Klasik**

Hasil Uji Normalitas DA tahun 2008

*One-Sample Kolmogorov-Smirnov Test*

| | | Y |
|---|---|---|
| N | | 14 |
| Normal Parameters[a,b] | Mean | -84313.748982929 |
| | Std. Deviation | 202898.3629496092 |
| Most Extreme Differences | Absolute | .314 |
| | Positive | .225 |
| | Negative | -.314 |
| Kolmogorov-Smirnov Z | | 1.175 |
| Asymp. Sig. (2-tailed) | | .127 |

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas DA Tahun 2009

*One-Sample Kolmogorov-Smirnov Test*

| | | Y |
|---|---|---|
| N | | 14 |
| Normal Parameters[a,b] | Mean | -66323.151744593 |
| | Std. Deviation | 273184.2841387923 |

| | | |
|---|---|---|
| Most Extreme Differences | Absolute | .284 |
| | Positive | .155 |
| | Negative | -.284 |
| Kolmogorov-Smirnov Z | | 1.064 |
| Asymp. Sig. (2-tailed) | | .208 |

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas DA tahun 2010

*One-Sample Kolmogorov-Smirnov Test*

| | | Y |
|---|---|---|
| N | | 14 |
| Normal Parameters[a,b] | Mean | 345685.041267050 |
| | Std. Deviation | 1411715.6218990958 |
| Most Extreme Differences | Absolute | .470 |
| | Positive | .470 |
| | Negative | -.314 |
| Kolmogorov-Smirnov Z | | 1.757 |
| Asymp. Sig. (2-tailed) | | .004 |

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas H2 sampai H7

*One-Sample Kolmogorov-Smirnov Test*

| | | Unstandardized Residual |
|---|---|---|
| N | | 42 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 400687.24760361 |
| Most Extreme Differences | Absolute | .118 |
| | Positive | .097 |
| | Negative | -.118 |
| Kolmogorov-Smirnov Z | | .768 |
| Asymp. Sig. (2-tailed) | | .598 |

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolonieritas dengan *Tolerance* dan VIF

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | TAXPLAN | .785 | 1.274 |

| | | | |
|---|---|---|---|
| | EPRESS | .828 | 1.208 |
| | DEBT | .913 | 1.096 |
| | ERANK | .916 | 1.092 |
| | SIZE | .725 | 1.379 |

a. Dependent Variable: DA

Hasil Uji Heteroskedastisitas dengan Uji Glejser

| Model | | t | Sig. |
|---|---|---|---|
| 1 | (Constant) | -.986 | .330 |
| | TAXPLAN | -1.838 | .074 |
| | EPRESS | 1.918 | .063 |
| | DEBT | -.314 | .755 |
| | ERANK | 1.964 | .057 |
| | SIZE | 1.228 | .227 |

Hasil Uji Autokorelasi dengan Uji Durbin-Watson

| Model | Durbin-Watson |
| --- | --- |
| 1 | 1.999 |

**Lampiran 4. Hasil Analisis Uji Beda T-Test**

*Paired Samples Test*

| | | df | Sig. (2-tailed) |
|---|---|---|---|
| Pair 1 | DA TAHUN 2008 - DA TAHUN 2009 | 13 | .664 |

**Lampiran 5. Hasil Analisis Uji Wilcoxon**

**Ranks**

| | | N | Mean Rank | Sum of Ranks |
|---|---|---|---|---|
| DA TAHUN 2010 - DA TAHUN 2009 | Negative Ranks | 8[a] | 7.00 | 56.00 |
| | Positive Ranks | 6[b] | 8.17 | 49.00 |
| | Ties | 0[c] | | |
| | Total | 14 | | |

a. DA TAHUN 2010 < DA TAHUN 2009

b. DA TAHUN 2010 > DA TAHUN 2009

c. DA TAHUN 2010 = DA TAHUN 2009

**Test Statistics[b]**

| | DA TAHUN 2010 - DA TAHUN 2009 |
|---|---|

| | |
|---|---|
| Z | -.220[a] |
| Asymp. Sig. (2-tailed) | .826 |

a. Based on positive ranks.

b. Wilcoxon Signed Ranks Test

**Lampiran 6. Hasil Analisis Uji Regresi**

Hasil Uji Statistik F

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 2.249E13 | 5 | 4.498E12 | 24.597 | .000[a] |
| | Residual | 6.583E12 | 36 | 1.828E11 | | |
| | Total | 2.907E13 | 41 | | | |

a. Predictors: (Constant), SIZE, DEBT, ERANK, EPRESS, TAXPLAN

b. Dependent Variable: DA

Hasil Uji Statistik t

Coefficients[a]

| Model | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|
| | | Beta | | |
| 1 | (Constant) | | 1.315 | .197 |
| | TAXPLAN | .129 | 1.444 | .157 |
| | EPRESS | .919 | 10.544 | .000 |
| | DEBT | .028 | .339 | .737 |
| | ERANK | -.009 | -.114 | .910 |
| | SIZE | -.125 | -1.340 | .189 |

a. Dependent Variable: DA

Hasil Uji Koefisien Determinasi

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .880[a] | .774 | .742 | 427608.3711268238 |

a. Predictors: (Constant), SIZE, DEBT, ERANK, EPRESS, TAXPLAN

b. Dependent Variable: DA