

Lampiran 1. Sampel Penelitian H1

NO	KODE	PERUSAHAAN
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	ALMI	Alumindo Light Metal Industry Tbk
3	AMFG	Asahimas Flat Glass Tbk
4	APLI	Asiaplast Industries Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	ASII	Astra International Tbk
7	AUTO	Astra Auto Part Tbk
8	BRNA	Berlina Tbk
9	BTON	Beton Jaya Manunggal Tbk
10	BUDI	Budi Acid Jaya Tbk
11	CPIN	Charoen Pokphand Indonesia Tbk
12	DLTA	Delta Djakarta Tbk
13	DVLA	Darya Varia Laboratoria Tbk
14	EKAD	Ekadharma International Tbk
15	ESTI	Ever Shine Textile Industry Tbk
16	GGRM	Gudang Garam Tbk
17	GJTL	Gajah Tunggal Tbk
18	HDTX	Pan Asia Indosynthetic Tbk
19	IKAI	Inti Keramik Alam Asri Industri Tbk
20	IMAS	Indomobil Sukses International Tbk
21	INAF	Indofarma Tbk
22	INAI	Indal Aluminium Industry Tbk
23	INDF	Indofood Sukses Makmur Tbk
24	INDS	Indospring Tbk
25	INTP	Indocement Tunggul Prakasa Tbk
26	JECC	Jembo Cable Company Tbk
27	JKSW	Jakarta Kyoei Steel Work LTD Tbk

28	JPFA	Japfa Comfeed Indonesia Tbk
29	KAEF	Kimia Farma Tbk
30	KBLF	Kalbe Farma Tbk
31	KBLM	Kabelindo Murni Tbk
32	KDSI	Kedawung Setia Industrial Tbk
33	LION	Lion Metal Works Tbk
34	LMPI	Langgeng Makmur Industry Tbk
35	LMSH	Lionmesh Prima Tbk
36	LPIN	Multi Prima Sejahtera Tbk
37	MAIN	Malindo Feedmill Tbk
38	MASA	Multistrada Arah Sarana Tbk
39	MERK	Merck Tbk
40	MLBI	Multi Bintang Indonesia Tbk
41	MRAT	Mustika Ratu Tbk
42	MYOR	Mayora Indah Tbk
43	PICO	Pelangi Indah Canindo Tbk
44	PRAS	Prima alloy steel Universal Tbk
45	PTSN	Sat Nusa Persada Tbk
46	PYFA	Pyridam Farma Tbk
47	RICY	Ricky Putra Globalindo Tbk
48	RMBA	Bentoel International Investama Tbk
49	SCPI	Schering Plough Indonesia Tbk
50	SIAP	Sekawan Intipratama Tbk
51	SKLT	Sekar Laut Tbk
52	SMCB	Holcim Indonesia Tbk
53	SMGR	Semen Gresik Tbk
54	SMSM	Selamat Sempurna Tbk
55	SPMA	Suparma Tbk
56	SRSN	Indo Acidatama Tbk
57	SULI	Sumalindo Lestari Jaya Tbk
58	TCID	Mandom Indonesia Tbk

59	TOTO	Surya Toto Indonesia Tbk
60	TRST	Trias Sentosa Tbk
61	TSPC	Tempo Scan Pasific Tbk
62	UNTX	Unitex Tbk
63	UNVR	Unilever Indonesia Tbk
64	VOKS	Voksel Electric Tbk

Lampiran 2. Sampel Penelitian H2 sampai H5

NO	KODE	PERUSAHAAN
1	AISA	Tiga Pilar Sejahtera Food Tbk (AISA)
2	ALMI	Alumindo Light Metal Industry Tbk (ALMI)
3	AMFG	Asahimas Flat Glass Tbk (AMFG)
4	APLI	Asiaplast Industries Tbk (APLI)
5	ARNA	Arwana Citra Mulia Tbk (ARNA)
6	AUTO	Astra Auto Part Tbk (AUTO)
7	BRNA	Berlina Tbk (BRNA)
8	BTON	Beton Jaya Manunggal Tbk (BTON)
9	CPIN	Charoen Pokphand Indonesia Tbk (CPIN)
10	DLTA	Delta Djakarta Tbk (DLTA)
11	DVLA	Darya Varia Laboratoria Tbk (DVLA)
12	ESTI	Ever Shine Textile Industry Tbk (ESTI)
13	GGRM	Gudang Garam Tbk (GGRM)
14	GJTL	Gajah Tunggal Tbk (GJTL)
15	HDTX	Pan Asia Indosynthetic Tbk (HDTX)
16	IKAI	Inti Keramik Alam Asri Industri Tbk (IKAI)
17	IKBI	Sumi Indo Kabel Tbk (IKBI)
18	INAF	Indofarma Tbk (INAF)
19	INDF	Indofood Sukses Makmur Tbk (INDF)
20	INDS	Indospring Tbk (INDS)
21	INTP	Indocement Tunggal Prakasa Tbk (INTP)
22	JECC	Jembo Cable Company Tbk (JECC)
23	JPRS	Jaya Pari Steel Tbk (JPRS)
24	KAEF	Kimia Farma Tbk (KAEF)
25	KARW	Karwell Indonesia Tbk (KARW)
26	KBLI	KMI Wire and Cable Tbk (KBLI)
27	KBLM	Kabelindo Murni Tbk (KBLM)

28	KDSI	Kedawung Setia Industrial Tbk (KDSI)
29	KLBF	Kalbe Farma Tbk (KLBF)
30	LION	Lion Metal Works Tbk (LION)
31	LMPI	Langgeng Makmur Industry Tbk (LMPI)
32	LMSH	Lionmesh Prima Tbk (LMSH)
33	LPIN	Multi Prima Sejahtera Tbk (LPIN)
34	MASA	Multisrada Arah Sarana Tbk (MASA)
35	MERK	Merck Tbk (MERK)
36	MRAT	Mustika Ratu Tbk (MRAT)
37	MYOR	Mayora Indah Tbk (MYOR)
38	PRAS	Prima alloy steel Universal Tbk (PRAS)
39	PTSN	Sat Nusa Persada Tbk (PTSN)
40	PYFA	Pyridam Farma Tbk (PYFA)
41	RICY	Ricky Putra Globalindo Tbk (RICY)
42	RMBA	Bentoel International Investama Tbk (RMBA)
43	SCPI	Schering Plough Indonesia Tbk (SCPI)
44	SIAP	Sekawan Intipratama Tbk (SIAP)
45	SIPD	Sierad Produce Tbk (SIPD)
46	SKLT	Sekar Laut Tbk (SKLT)
47	SMCB	Holcim Indonesia Tbk (SMCB)
48	SMGR	Semen Gresik Tbk (SMGR)
49	SMSM	Selamat Sempurna Tbk (SMSM)
50	SPMA	Suparma Tbk (SPMA)
51	SRSN	Indo Acidatama Tbk (SRSN)
52	SULI	Sumalindo Lestari Jaya Tbk (SULI)
53	TCID	Mandom Indonesia Tbk (TCID)
54	TOTO	Surya Toto Indonesia Tbk (TOTO)
55	TRST	Trias Sentosa Tbk (TRST)
56	TSPC	Tempo Scan Pasific Tbk (TSPC)
57	UNVR	Unilever Indonesia Tbk (UNVR)
58	VOKS	Voksel Electric Tbk (VOKS)

Lampiran 3. Uji Heteroskedastisitas *Glejser* H2 sampai H5

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,164	,051		3,230	,001
TAXPLAN	,001	,166	,001	,007	,994
DEBT	,027	,037	,061	,727	,468
SIZE	-,007	,004	-,147	-1,758	,081
MGTOWN	-,001	,001	-,120	-1,563	,120

Lampiran 4. Uji Paired Sample T-Test H1

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	DA2008	,0061	64	,15158	,01895
	DA2009	,0023	64	,07306	,00913
Pair 2	DA2009	,0023	64	,07306	,00913
	DA2010	,0366	64	,08252	,01031

Paired Samples Correlations				
		N	Correlation	Sig.
Pair 1	DA2008 & DA2009	64	-,141	,265
Pair 2	DA2009 & DA2010	64	-,265	,035

Paired Samples Test									
		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Interval of the Difference				
					Lower	Upper			
Pair 1	DA2008 - DA2009	,00380	,17732	,02217	-,04050	,04809	,171	63	,865
Pair 2	DA2009 - DA2010	-,03428	,12385	,01548	-,06521	-,00334	-2,214	63	,030

Lampiran 5. Uji Regresi Berganda H2 sampai H5

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	MGTOWN, TAXPLAN, SIZE, DEBT	.	Enter

- a. All requested variables entered.
- b. Dependent Variable: DA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,311 ^a	,097	,076	,09952	1,941

- a. Predictors: (Constant), MGTOWN, TAXPLAN, SIZE, DEBT
- b. Dependent Variable: DA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,180	4	,045	4,538	,002 ^a
	Residual	1,674	169	,010		
	Total	1,854	173			

- a. Predictors: (Constant), MGTOWN, TAXPLAN, SIZE, DEBT
- b. Dependent Variable: DA

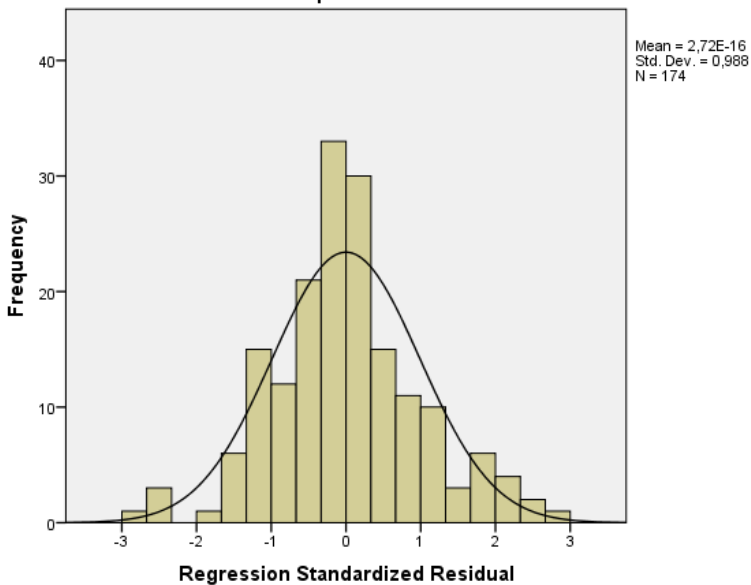
Coefficients^a

	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,088	,078		1,123	,263		
TAXPLAN	,054	,255	,017	,213	,832	,880	1,136
DEBT	-,134	,057	-,190	-2,355	,020	,822	1,217
SIZE	-,012	,006	-,166	-2,058	,041	,824	1,214
MGTOWN	-,002	,001	-,159	-2,042	,054	,971	1,030

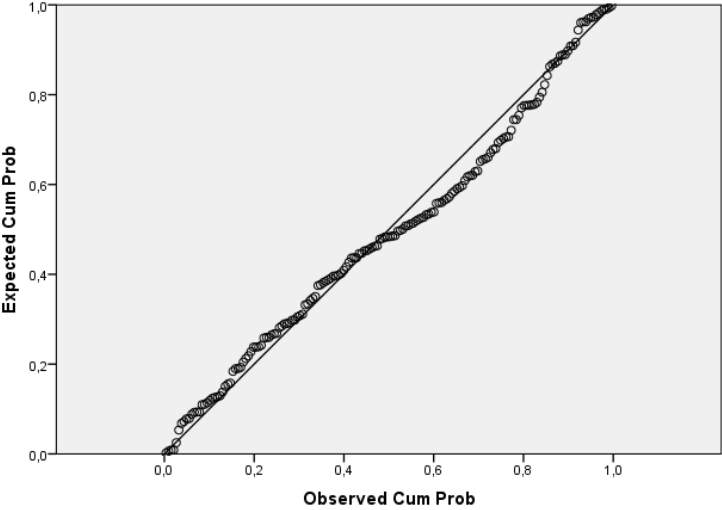
a. Dependent Variable: DA

Histogram

Dependent Variable: DA



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: DA



Scatterplot
Dependent Variable: DA

