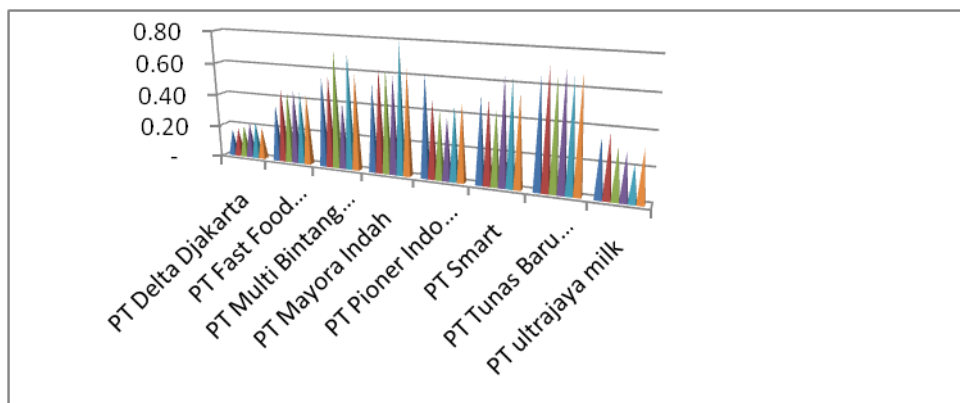


## LAMPIRAN 1

No	NAMA PERUSAHAAN	RASIO FINANCIAL LEVERAGE (X1)						
		2010	2011	2012	2013	2014	Rata-rata	RASIO
1	PT. Delta Djakarta	0.16	0.18	0.20	0.22	0.23	0.20	20%
2	PT. Fast Food Indonesia	0.35	0.46	0.44	0.46	0.45	0.43	43%
3	PT. Multi Bintang Indonesia	0.56	0.57	0.71	0.41	0.71	0.59	59%
4	PT. Mayora Indah	0.54	0.63	0.63	0.60	0.80	0.64	64%
5	PT. Pioner Indo gourmet intl.	0.62	0.47	0.42	0.38	0.45	0.47	47%
6	PT. Smart	0.52	0.50	0.45	0.65	0.63	0.55	55%
7	PT. Tunas Baru Lampung	0.66	0.72	0.66	0.71	0.66	0.68	68%
8	PT. Ultra Jaya Milk	0.35	0.38	0.31	0.28	0.22	0.31	31%

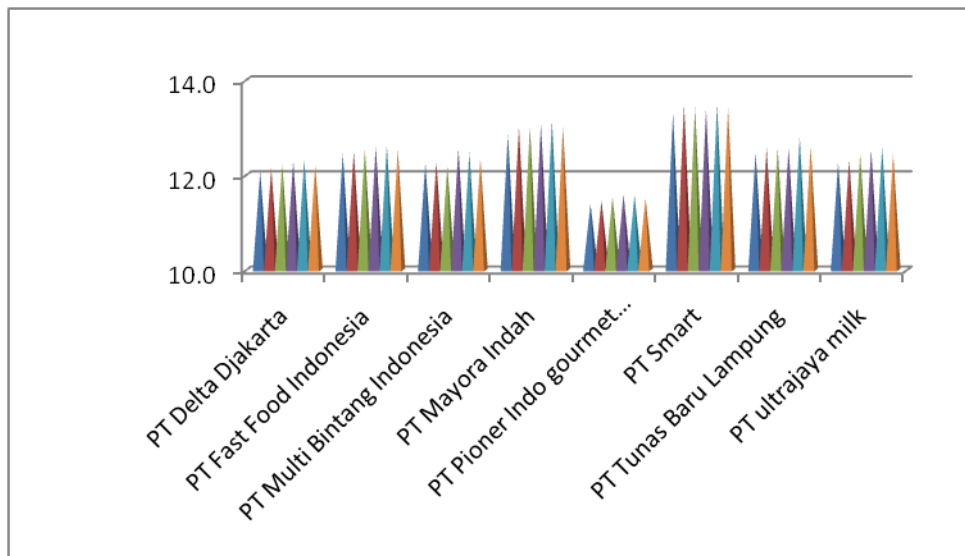
**Total Hutang : Total  
Asset = Rasio FL**



## LAMPIRAN 2

No	NAMA PERUSAHAAN	SKALA PERUSAHAAN (X2)						
		2010	2011	2012	2013	2014	Rata-rata	rasio
1	PT. Delta Djakarta	12.1	12.1	12.2	12.3	12.3	12.2	1222%
2	PT. Fast Food Indonesia	12.5	12.5	12.6	12.6	12.6	12.5	1255%
3	PT. Multi Bintang Indonesia	12.3	12.3	12.2	12.6	12.5	12.3	1235%
4	PT. Mayora Indah	12.9	13.0	13.0	13.1	13.2	13.0	1303%
5	PT. Pioner Indo Gourmet intl.	11.4	11.5	11.5	11.6	11.6	11.5	1152%
6	PT. Smart	13.3	13.5	13.4	13.4	13.5	13.4	1343%
7	PT. Tunas Baru Lampung	12.5	12.6	12.6	12.6	12.8	12.6	1260%
8	PT. Ultra Jaya Milk	12.3	12.3	12.4	12.5	12.6	12.4	1244%

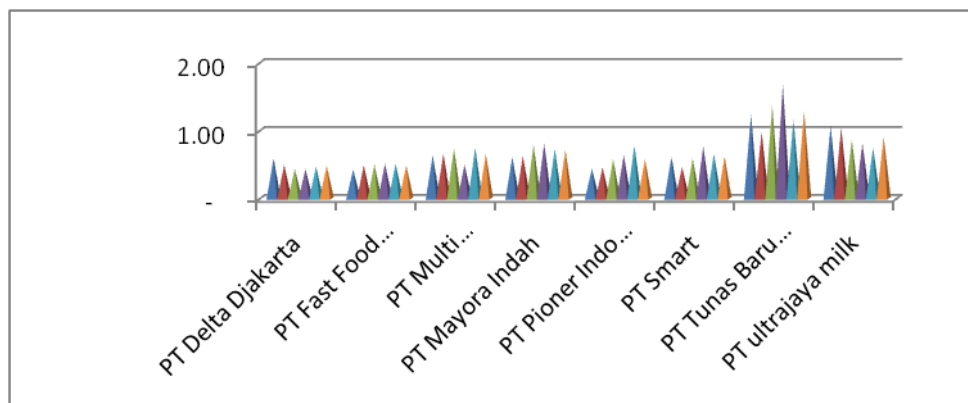
**Skala Perusahaan = Log  
Total Penjualan**



## LAMPIRAN 3

No	NAMA PERUSAHAAN	INTENSITAS MODAL (X3)						
		2010	2011	2012	2013	2014	Rata-rata	Rasio
1	PT. Delta Djakarta	0.59	0.50	0.43	0.43	0.47	0.48	48%
2	PT. Fast Food Indonesia	0.42	0.49	0.50	0.51	0.51	0.49	49%
3	PT. Multi Bintang Indonesia	0.64	0.66	0.74	0.50	0.74	0.65	65%
4	PT. Mayora Indah	0.61	0.63	0.79	0.81	0.73	0.71	71%
5	PT. Pioner Indo Gourmet intl.	0.44	0.46	0.58	0.64	0.78	0.58	58%
6	PT. Smart	0.62	0.46	0.59	0.77	0.66	0.62	62%
7	PT. Tunas Baru Lampung	1.24	0.98	1.37	1.68	1.16	1.28	128%
8	PT. Ultra Jaya Milk	1.07	1.04	0.86	0.81	0.74	0.90	90%

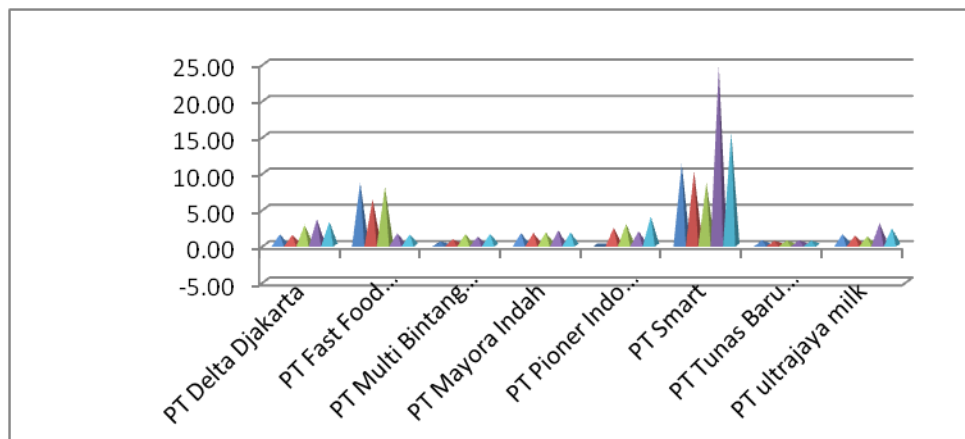
**Total Aset : Total Revenue =  
Rasio IM**



## LAMPIRAN- 4

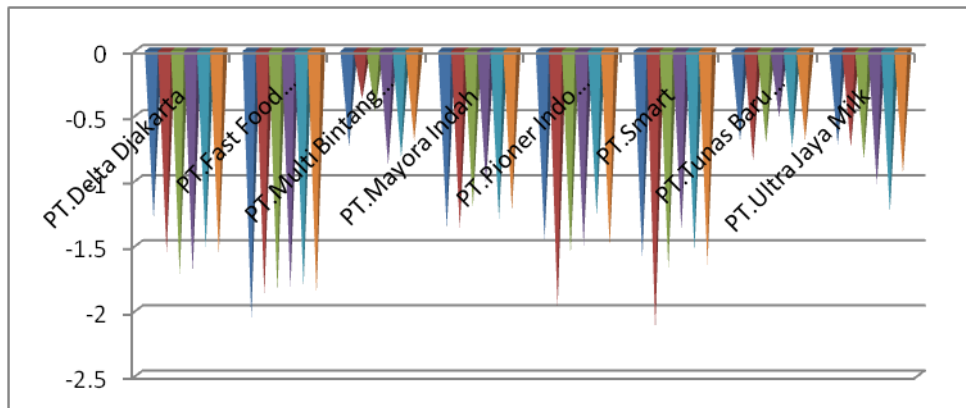
No	NAMA PERUSAHAAN	NILAI PERUSAHAAN (Y)						
		2010	2011	2012	2013	2014	Rata-rata	Rasio
1	PT. Delta Djakarta	1.48	1.40	2.81	3.59	3.24	2.51	251%
2	PT. Fast Food Indonesia	8.66	6.37	8.03	1.65	1.49	5.24	524%
3	PT. Multi Bintang Indonesia	0.50	0.79	1.51	1.16	1.56	1.10	110%
4	PT. Mayora Indah	1.67	1.69	1.78	2.07	1.75	1.79	179%
5	PT. Pioner Indo Gourmet intl.	0.00	2.39	2.93	1.94	3.95	2.24	224%
6	PT. Smart	11.25	10.20	8.66	24.64	15.52	14.05	#### #
7	PT. Tunas Baru Lampung	0.69	0.60	0.65	0.70	0.61	0.65	65%
8	PT. Ultra Jaya Milk	1.55	1.30	1.20	3.06	2.36	1.89	189%

Nilai Tobin Q: Total Asset =  
Rasio NP



## LAMPIRAN 5

No	NAMA PERUSAHAAN	NILAI KONSERVATISME						
		2010	2011	2012	2013	2014	RATA2	Rasio
1	PT. Delta Djakarta	-1.30	-1.57	1.74	-1.72	1.50	-1.57	
2	PT. Fast Food Indonesia	-2.07	-1.88	1.86	-1.83	1.80	-1.88	
3	PT. Multi Bintang Indonesia	-0.74	-0.38	0.48	-0.89	0.80	-0.71	
4	PT. Mayora Indah	-1.38	-1.38	1.22	-1.03	1.30	-1.24	
5	PT. Pioner Indo Gourmet intl.	-1.46	-1.98	1.57	-1.51	1.30	-1.51	
6	PT. Smart	-1.60	-2.16	1.68	-1.39	1.50	-1.65	
7	PT. Tunas Baru Lampung	-0.70	-0.86	0.73	-0.52	0.70	-0.7	
8	PT. Ultra Jaya Milk	-0.73	-0.75	0.85	-1.03	1.30	-0.95	
<b>Nilai Tobin Q : Total Asset= Rasio Konservatisme</b>								



## LAMPIRAN-6

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FL	40	,160	,800	,48375	,17326
SKP	40	11,394	13,510	12,5113	,54399
IM	40	,424	1,676	,7156	,27912
KLK	40	-2,154	-,379	-1,2816	,47742
NP	40	-,001	24,629	3,8346	4,8255
Valid N (listwise)	40				

## Model Summary

Equation 1	Multiple R	,643
	R Square	,414
	Adjusted R Square	,347
	Std. Error of the Estimate	3,899649
	DW	1,268

## ANOVA

		Sum of Squares	Df	Mean Square	F	Sig.
Equation 1	Regression	375,881	4	93,970	6,179	,001
	Residual	532,254	35	15,207		
	Total	908,135	39			

## Coefficients

		Unstandardized Coefficients		Standardized Beta	t	Sig.
		B	Std. Error			
Equation 1	(Constant)	-54,517	14,836		-3,675	,001
	FL	2,596	4,301	,093	,604	,550
	SKP	4,146	1,265	,467	3,277	,002
	IM	,022	3,353	,001	,006	,995
	KLK	-4,060	1,962	-,402	-2,069	,046

a. Dependent Variable: Y\_NP

## LAMPIRAN-7

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,745 <sup>a</sup>	,556	,519	,331239	0,644

a. Predictors: (Constant), IM, SKP, FL

b. Dependent Variable: KLK

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4,939	3	1,646	15,005	,000 <sup>b</sup>
	Residual	3,950	36	,110		
	Total	8,889	39			

a. Dependent Variable: KLK

b. Predictors: (Constant), IM, SKP, FL

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,190	1,260		-,151	,881		
	FL	,430	,358	,156	1,201	,238	,730	1,369
	SKP	-,170	,104	-,193	-1,637	,110	,884	1,131
	IM	1,151	,211	,673	5,468	,000	,815	1,227

a. Dependent Variable: KLK

## LAMPIRAN-8

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimensi on	Eigenvalu e	Condition Index	Variance Proportions			
				(Constant )	FL	SKP	IM
1	1	3,844	1,000	,00	,01	,00	,01
	2	,089	6,556	,00	,04	,00	,61
	3	,066	7,637	,00	,87	,00	,37
	4	,001	67,592	,99	,08	1,00	,01

a. Dependent Variable: KLK

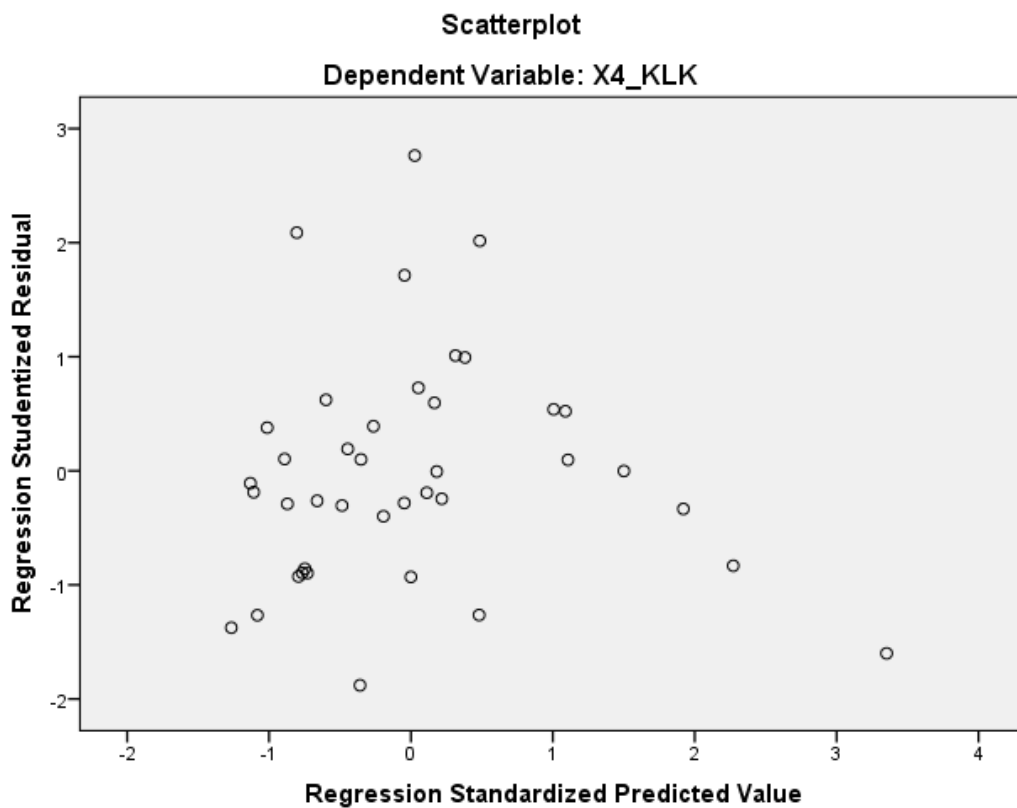
**Residuals Statistics<sup>a</sup>**

	Minimu m	Maximu m	Mean	Std. Deviation	N
Predicted Value	-1,73198	-,8848	-1,28155	,355873	40
Std. Predicted Value	-1,266	3,353	,000	1,000	40
Standard Error of Predicted Value	,067	,191	,101	,026	40
Adjusted Predicted Value	-1,68107	,12584	-1,27282	,373931	40
Residual	-,571496	,893033	,000000	,318245	40
Std. Residual	-1,725	2,696	,000	,961	40
Stud. Residual	-1,880	2,764	-,012	1,011	40
Deleted Residual	-,678613	,938640	-,008734	,353950	40
Stud. Deleted Residual	-1,952	3,071	-,002	1,051	40
Mahal. Distance	,607	11,927	2,925	2,215	40
Cook's Distance	,000	,316	,029	,059	40
Centered Leverage Value	,016	,306	,075	,057	40

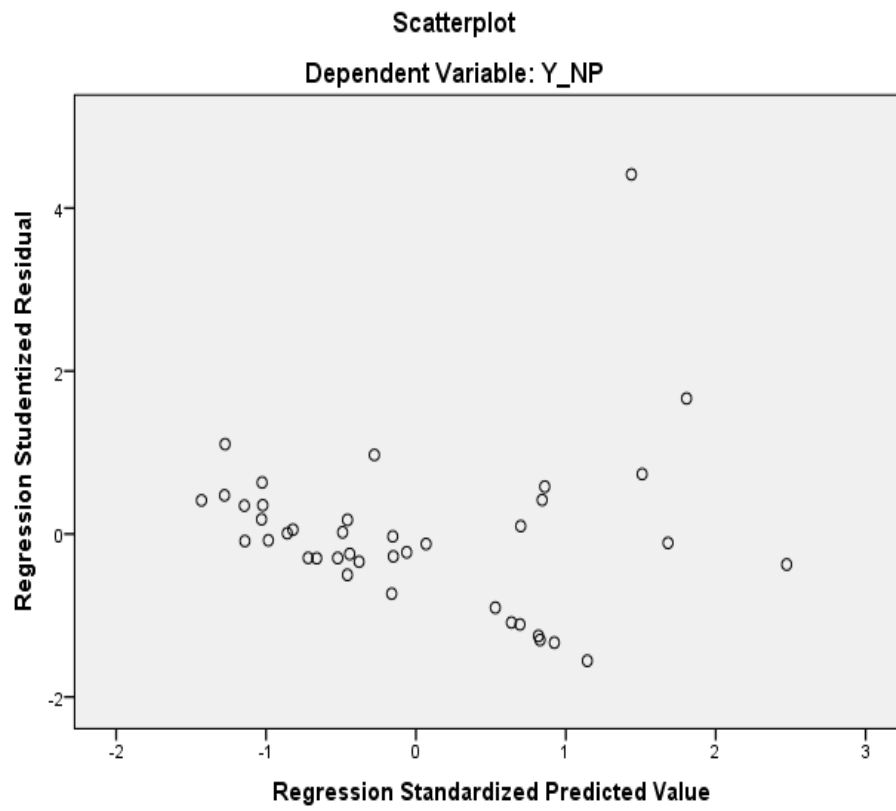
a. Dependent Variable: KLK



LAMPIRAN-9



## LAMPIRAN 10



## LAMPIRAN 11

