Lampiran 1

Total Assets 2011-2015

Kode Perusahaan	*Assets*				
	2011	2012	2013	2014	2015
ADES	316.048	389.094	441.064	504.865	653.224
AISA	3.590.309	3.867.576	5.020.824	7.371.846	9.060.979
CEKA	823.361	1.027.693	1.069.627	1.284.150	1.485.826
DLTA	696.167	745.307	867.041	991.947	1.038.322
INDF	53.585.933	59.324.207	78.092.789	85.938.885	91.831.526
MLBI	1.220.813	1.152.048	1.782.148	2.231.051	2.100.853
MYOR	6.599.846	8.302.506	9.709.838	10.291.108	11.342.716
STTP	934.766	1.249.841	1.470.059	1.700.204	1.919.568
ULTJ	2.179.182	2.420.793	2.811.621	2.918.134	3.539.996
GGRM	39.088.705	41.509.325	50.770.251	58.220.600	63.505.413
HMSP	19.376.343	26.247.527	27.404.594	28.380.630	38.010.724
DVLA	928.291	1.074.691	1.190.054	1.236.248	1.376.278
INAF	1.114.902	1.188.619	1.294.511	1.248.343	1.533.708
KAEF	1.794.242	2.080.558	2.471.940	2.968.185	3.236.224
KLBF	8.274.554	9.417.957	11.315.061	12.425.032	13.696.417
MERK	584.389	569.431	696.946	716.600	641.646
PYFA	118.034	135.850	175.119	172.737	159.952
TSPC	4.250.374	4.632.985	5.407.958	5.609.557	6.284.729
MRAT	422.493	455.473	439.584	498.786	497.090
TCID	1.130.865	1.261.573	1.465.952	1.853.235	2.082.097
ICBP	15.222.857	17.753.480	21.267.470	24.910.211	26.560.624
PSDN	421.366	682.611	681.832	620.928	620.399
ROTI	759.137	1.204.945	1.822.689	2.142.894	2.706.324
UNVR	10.482.312	11.984.979	13.348.188	14.280.670	15.729.945
LMPI	685.896	815.153	822.190	808.892	793.094

***Return On Assets* (ROE) 2011-2015**

Kode Perusahaan	ROE				
	2011	2012	2013	2014	2015
ADES	20,57	39,87	21,02	10,49	10
AISA	8,18	12,47	14,71	10,52	9,42
CEKA	23,78	12,59	12,32	7,63	16,65
DLTA	26,48	35,68	39,98	37,68	22,6
INDF	15,47	14	8,9	12,48	8,6
MLBI	95,68	137,46	118,6	143,53	64,83
MYOR	19,94	24,27	26,87	9,99	13,2
STTP	9,33	8,71	12,87	16,49	15,1
ULTJ	7,22	21,08	16,13	12,45	18,7
GGRM	20,2	15,29	14,9	16,24	17,21
HMSP	79,05	74,73	76,43	75,43	32,37
DVLA	16,61	17,69	13,75	8,41	11,08
INAF	6,06	6,52	-9,18	0,2	1,11
KAEF	13,71	14,01	13,28	13,06	13,59
KLBF	23,37	24,08	23,18	21,61	18,81
MERK	46,78	25,87	34,25	32,78	30,1
PYFA	6,28	6,05	6,6	2,75	3,05
TSPC	19,25	18,94	16,53	14,35	12,2
MRAT	7,77	7,97	-1,77	1,92	0,28
TCID	13,72	13,71	13,54	13,58	31,75
ICBP	19,29	19,04	16,85	16,83	17,84
PSDN	11,57	6,26	5,17	-7,58	13,14
ROTI	21,22	22,37	20,34	19,78	22,76
UNVR	113,13	121,94	125,81	128,88	121,22
LMPI	1,33	0,57	-3,03	0,44	0,99

***Debt Equity Ratio* (DER) 2011-2015**

Kode Perusahaan	*Debt Equity Ratio*				
	2011	2012	2013	2014	2015
ADES	1,5134	0,8606	0,6658	0,7068	0,9893
AISA	0,9589	0,9020	1,1304	1,0518	1,2841
CEKA	1,0327	1,2177	1,0248	1,3889	1,3220
DLTA	0,2151	0,2459	0,2815	0,2976	0,2221
INDF	0,6952	0,7375	1,0351	1,0845	1,1296
MLBI	1,3023	2,4926	0,8046	3,0286	1,7409
MYOR	1,7220	1,7063	1,4652	1,5097	1,1836
STTP	0,9074	1,1560	1,1179	1,0790	0,9028
ULTJ	0,5538	0,4439	0,3952	0,2837	0,2654
GGRM	0,5921	0,5602	0,7259	0,7521	0,6708
HMSP	0,8993	0,9722	0,9360	1,1026	0,1872
DVLA	0,2753	0,2770	0,3010	0,2845	0,4137
INAF	0,8301	0,8284	1,1911	1,1088	1,5876
KAEF	0,4325	0,4478	0,5218	0,6388	0,7379
KLBF	0,2699	0,2776	0,3312	0,2656	0,2522
MERK	0,1825	0,3664	0,3606	0,2942	0,3550
PYFA	0,4325	0,5489	0,8649	0,7889	0,5802
TSPC	0,3954	0,3817	0,4000	0,3742	0,4490
MRAT	0,1787	0,1803	0,1636	0,2991	0,3185
TCID	0,1082	0,1502	0,2392	0,4439	0,2144
ICBP	0,4214	0,4811	0,6032	0,6563	0,6208
PSDN	1,0426	0,6666	0,6327	0,6402	0,9129
ROTI	0,3892	0,8076	1,3150	1,2319	1,2770
UNVR	2,0198	2,0201	2,1373	2,1053	2,2585
LMPI	0,9908	0,9908	1,0688	1,0266	0,9767

Pertumbuhan Penjualan 2011-2015

Kode Perusahaan	Pertumbuhan Penjualan				
	2011	2012	2013	2014	2015
ADES	0,36874	0,59193	0,05431	0,15175	0,15712
AISA	1,48547	0,56756	0,47645	0,26702	0,16944
CEKA	0,72398	-0,09260	1,25353	0,46210	-0,05839
DLTA	0,02964	2,04904	-0,49584	0,01405	-0,20443
INDF	0,18042	0,10428	0,15327	0,10155	0,00735
MLBI	0,03831	-0,15697	1,27315	-0,16100	-0,09777
MYOR	0,30864	0,11178	0,14340	0,17900	0,04585
STTP	0,34758	0,24915	0,32031	0,28056	0,17223
ULTJ	0,11804	0,33651	0,23146	0,13194	0,12182
GGRM	0,11123	0,17057	0,13070	0,17586	0,07946
HMSP	0,21841	0,26050	0,12606	0,07551	0,10384
DVLA	0,04638	0,11836	0,01315	0,00194	0,18325
INAF	0,14844	-0,03940	0,15696	0,03285	0,17407
KAEF	0,09339	0,07301	0,16404	0,03978	0,07506
KLBF	0,06699	0,24969	0,17349	0,08539	0,02988
MERK	0,15439	0,01235	0,28399	-0,27702	0,13929
PYFA	0,07267	0,16968	0,08954	0,15448	-0,02005
TSPC	0,12590	0,14707	0,03379	0,09588	0,08910
MRAT	0,10004	0,12769	-0,21840	0,21394	-0,01531
TCID	0,12798	0,11874	0,09548	0,13822	0,00290
ICBP	0,07834	0,11399	0,16315	0,19637	0,05724
PSDN	0,34222	0,04720	-0,01959	-0,23795	-0,05613
ROTI	0,32857	0,46411	0,26427	0,24891	0,15649
UNVR	0,19192	0,16336	0,12651	0,12206	0,05715
LMPI	0,25048	0,19131	0,13013	-0,24044	-0,11850

Price Book Value (PBV) 2011-2015

Kode Perusahaan	Price Book Value (PBV)				
	2011	2012	2013	2014	2015
ADES	4,73892	5,41693	4,45656	2,77687	1,82371
AISA	0,45157	1,55405	1,77361	1,70945	0,85132
CEKA	0,69891	0,83599	0,65436	0,83155	0,31435
DLTA	3,11379	6,82032	9,03287	8,20625	7,34445
INDF	1,27769	1,50436	1,57108	1,47154	1,05368
MLBI	14,2173	47,1119	25,5181	4,5314	0,2247
MYOR	4,50773	5,00024	5,90135	4,58292	5,24925
STTP	1,84445	2,37282	2,94459	4,62630	2,05757
ULTJ	2,22400	2,29108	6,44916	4,72588	4,07261
GGRM	4,86272	4,07135	2,74705	3,52464	2,78416
HMSP	15,78510	19,72749	19,32169	22,29148	13,66133
DVLA	1,76943	2,24919	2,73916	1,99777	1,49561
INAF	0,82919	1,57309	0,81548	1,34464	0,87839
KAEF	1,50767	2,85997	2,19041	4,72762	2,59491
KLBF	5,29938	8,76225	7,48580	8,78537	5,65667
MERK	5,89864	8,02415	8,11762	6,46769	6,41124
PYFA	1,14276	1,07970	0,83565	0,74384	0,59197
TSPC	3,76731	4,99902	3,81302	3,15828	1,81571
MRAT	0,59705	0,54348	0,52680	0,39530	0,23612
TCID	1,51674	2,01582	2,06360	2,81313	1,93396
ICBP	2,83117	3,79432	4,65057	5,23756	4,79485
PSDN	2,16395	0,72074	0,52324	0,55396	0,54169
ROTI	6,15785	10,47512	6,64583	7,35213	5,38767
UNVR	38,96943	40,08842	46,62641	53,59006	58,48124
LMPI	0,50807	0,62837	0,54586	0,44629	0,28418

SKOR KAP 2011-2015

Kode Perusahaan	Kantor Akuntan Publik (KAP)				
	2011	2012	2013	2014	2015
ADES	1	1	1	1	1
AISA	1	1	1	1	1
CEKA	2	2	2	2	2
DLTA	2	2	2	2	2
INDF	2	2	2	2	2
MLBI	2	2	2	2	2
MYOR	1	1	1	1	1
STTP	1	1	1	1	1
ULTJ	1	1	1	1	1
GGRM	2	2	2	2	2
HMSP	2	2	2	2	2
DVLA	2	2	2	2	2
INAF	2	1	1	1	1
KAEF	1	1	1	1	1
KLBF	2	2	2	2	2
MERK	2	2	2	2	2
PYFA	1	1	1	1	1
TSPC	2	2	2	2	2
MRAT	1	1	1	1	1
TCID	2	2	2	2	2
ICBP	2	2	2	2	2
PSDN	2	2	2	2	2
ROTI	2	2	2	2	2
UNVR	2	2	2	2	2
LMPI	1	1	1	1	1

Note:

Non Big Four dengan skor dummy 1

Big Four dengan skor dummy 2

Lampiran 2

Struktur 1

PLS

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
Firm Size	1,000000	1,000000		1,000000	1,000000	
Growth Rate	1,000000	1,000000		1,000000	1,000000	
Kualitas Audit	1,000000	1,000000	0,311479	1,000000	1,000000	0,142041
Profitabilitas	1,000000	1,000000		1,000000	1,000000	
Struktur Modal	1,000000	1,000000		1,000000	1,000000	

Latent Variable Correlations

	Firm Size	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
Firm Size	1,000000				
Growth Rate	-0,012960	1,000000			
Kualitas Audit	0,378317	-0,049415	1,000000		
Profitabilitas	0,240589	0,030755	0,382899	1,000000	
Struktur Modal	0,114732	0,128321	-0,272847	-0,108732	1,000000

Tidak terjadi multikolenieritas karena nilai r square jika diakarkan mendapatkan hasil sebesar 0,558103 berarti lebih besar dari Latent Variable correlations.

R Square

	R Square
Firm Size	
Growth Rate	
Kualitas Audit	0,311479
Profitabilitas	
Struktur Modal	

Cross Loadings

	Firm Size	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
DER	0,114732	0,128321	-0,272847	-0,108732	1,000000
KA	0,378317	-0,049415	1,000000	0,382899	-0,272847
assets	1,000000	-0,012960	0,378317	0,240589	0,114732
psales	-0,012960	1,000000	-0,049415	0,030755	0,128321
roe	0,240589	0,030755	0,382899	1,000000	-0,108732

Total Effects

	Firm Size	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
Firm Size			0,345422		
Growth Rate			-0,017185		
Kualitas Audit					
Profitabilitas			0,269776		
Struktur Modal			-0,280940		

Composite Reliability

	Composite Reliability
Firm Size	1,000000
Growth Rate	1,000000
Kualitas Audit	1,000000
Profitabilitas	1,000000
Struktur Modal	1,000000

Outer Loadings

	Firm Size	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
DER					1,000000
KA			1,000000		
assets	1,000000				
psales		1,000000			
roe				1,000000	

Outer Model (Weights or Loadings)

	Firm Size	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
DER					1,000000
KA			1,000000		
assets	1,000000				
psales		1,000000			
roe				1,000000	

Path Coefficients

	Firm Size	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
Firm Size			0,345422		
Growth Rate			-0,017185		
Kualitas Audit					
Profitabilitas			0,269776		
Struktur Modal			-0,280940		

Total Effects (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
Firm Size -> Kualitas Audit	0,345422	0,351339	0,087214	0,087214	3,960623
Growth Rate -> Kualitas Audit	-0,017185	-0,024548	0,112026	0,112026	0,153398
Profitabilitas -> Kualitas Audit	0,269776	0,267979	0,055368	0,055368	4,872462
Struktur Modal -> Kualitas Audit	-0,280940	-0,275645	0,131386	0,131386	2,138272

Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
Firm Size -> Kualitas Audit	0,345422	0,351339	0,087214	0,087214	3,960623
Growth Rate -> Kualitas Audit	-0,017185	-0,024548	0,112026	0,112026	0,153398
Profitabilitas -> Kualitas Audit	0,269776	0,267979	0,055368	0,055368	4,872462
Struktur Modal -> Kualitas Audit	-0,280940	-0,275645	0,131386	0,131386	2,138272

Struktur 2

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
Firm Size	1,000000	1,000000		1,000000	1,000000	
Firm Value	1,000000	1,000000	0,750636	1,000000	1,000000	0,042168
Growth Rate	1,000000	1,000000		1,000000	1,000000	
Kualitas Audit	1,000000	1,000000		1,000000	1,000000	
Profitabilitas	1,000000	1,000000		1,000000	1,000000	
Struktur Modal	1,000000	1,000000		1,000000	1,000000	

Latent Variable Correlations

	Firm Size	Firm Value	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
Firm Size	1,000000					
Firm Value	0,273203	1,000000				
Growth Rate	-0,012960	0,004561	1,000000			
Kualitas Audit	0,378317	0,297951	-0,049415	1,000000		
Profitabilitas	0,240589	0,861301	0,030755	0,382899	1,000000	
Struktur Modal	0,114732	-0,075982	0,128321	-0,272847	-0,108732	1,000000

Tidak terjadi multikolenieritas karena nilai r square jika diakarkan mendapatkan hasil sebesar 0,866393 berarti lebih besar dari Latent Variable correlations.

R Square

	R Square
Firm Size	
Firm Value	0,750636
Growth Rate	
Kualitas Audit	
Profitabilitas	
Struktur Modal	

Cross Loadings

	Firm Size	Firm Value	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
DER	0,114732	-0,075982	0,128321	-0,272847	-0,108732	1,000000
FV	0,273203	1,000000	0,004561	0,297951	0,861301	-0,075982
KA	0,378317	0,297951	-0,049415	1,000000	0,382899	-0,272847
assets	1,000000	0,273203	-0,012960	0,378317	0,240589	0,114732
psales	-0,012960	0,004561	1,000000	-0,049415	0,030755	0,128321
roe	0,240589	0,861301	0,030755	0,382899	1,000000	-0,108732

Total Effects

	Firm Size	Firm Value	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
Firm Size		0,093003				
Firm Value						
Growth Rate		-0,023282				
Kualitas Audit		-0,072685				
Profitabilitas		0,866463				
Struktur Modal		-0,009284				

Inner Model T-Statistic

	Firm Size	Firm Value	Growth Rate	Kualitas Audit	Profitabilitas	Struktur Modal
Firm Size		1,388325				
Firm Value						
Growth Rate		0,288923				

Kualitas Audit		1,476421				
Profitabilitas		7,889183				
Struktur Modal		0,205933				

Total Effects (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
Firm Size -> Firm Value	0,093003	0,094178	0,044336	0,044336	2,097668
Growth Rate -> Firm Value	-0,023282	-0,023662	0,058982	0,058982	0,394729
Kualitas Audit -> Firm Value	-0,072685	-0,074714	0,034780	0,034780	2,089862
Profitabilitas -> Firm Value	0,866463	0,869903	0,084824	0,084824	10,214881
Struktur Modal -> Firm Value	-0,009284	-0,008403	0,028598	0,028598	0,324656

Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
Firm Size -> Firm Value	0,093003	0,094178	0,044336	0,044336	2,097668
Growth Rate -> Firm Value	-0,023282	-0,023662	0,058982	0,058982	0,394729

Kualitas Audit -> Firm Value	-0,072685	-0,074714	0,034780	0,034780	2,089862
Profitabilitas -> Firm Value	0,866463	0,869903	0,084824	0,084824	10,214881
Struktur Modal -> Firm Value	-0,009284	-0,008403	0,028598	0,028598	0,324656