Lampiran 1

DAFTAR POPULASI PERUSAHAAN MANUFAKTUR SUB SEKTOR OTOMOTIF YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2012-2016

2012

No	Kode Emiten	Nama
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BRAM	Indo Kordsa Tbk
4	GDYR	Goodyear Indonesia Tbk
5	GJTL	Gajah Tunggal Tbk
6	IMAS	Indomobil Sukses International Tbk
7	INDS	Indospring Tbk
8	LPIN	Multi Prima Sejahtera Tbk
9	MASA	Multistrada Arah Sarana Tbk
10	NIPS	Nipress Tbk
11	PRAS	Prima alloy steel Universal Tbk
12	SMSM	Selamat Sempurna Tbk

2013

No	Kode Emiten	Nama
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BRAM	Indo Kordsa Tbk
4	GDYR	Goodyear Indonesia Tbk
5	GJTL	Gajah Tunggal Tbk
6	IMAS	Indomobil Sukses International Tbk
7	INDS	Indospring Tbk
8	LPIN	Multi Prima Sejahtera Tbk
9	MASA	Multistrada Arah Sarana Tbk
10	NIPS	Nipress Tbk
11	PRAS	Prima alloy steel Universal Tbk
12	SMSM	Selamat Sempurna Tbk

2014

No	Kode Emiten	Nama
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BRAM	Indo Kordsa Tbk
4	GDYR	Goodyear Indonesia Tbk
5	GJTL	Gajah Tunggal Tbk
6	IMAS	Indomobil Sukses International Tbk
7	INDS	Indospring Tbk
8	LPIN	Multi Prima Sejahtera Tbk
9	MASA	Multistrada Arah Sarana Tbk
10	NIPS	Nipress Tbk
11	PRAS	Prima alloy steel Universal Tbk
12	SMSM	Selamat Sempurna Tbk

2015

No	Kode Emiten	Nama
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BRAM	Indo Kordsa Tbk
4	GDYR	Goodyear Indonesia Tbk
5	GJTL	Gajah Tunggal Tbk
6	IMAS	Indomobil Sukses International Tbk
7	INDS	Indospring Tbk
8	LPIN	Multi Prima Sejahtera Tbk
9	MASA	Multistrada Arah Sarana Tbk
10	NIPS	Nipress Tbk
11	PRAS	Prima alloy steel Universal Tbk
12	SMSM	Selamat Sempurna Tbk

2016

No	Kode Emiten	Nama
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BRAM	Indo Kordsa Tbk
4	GDYR	Goodyear Indonesia Tbk
5	GJTL	Gajah Tunggal Tbk
6	IMAS	Indomobil Sukses International Tbk
7	INDS	Indospring Tbk
8	LPIN	Multi Prima Sejahtera Tbk
9	MASA	Multistrada Arah Sarana Tbk
10	NIPS	Nipress Tbk
11	PRAS	Prima alloy steel Universal Tbk
12	SMSM	Selamat Sempurna Tbk

Lampiran 2

DATA PERHITUNGAN VARIABEL PERUSAHAAN OTOMOTIF YANG TERDAFTAR DI BEI PERIODE 2012-2016

Data Perhitungan Variabel Perusahaan Otomotif yang Terdaftar di BEI 2012

NO	KODE	KM	KI	DK	DD	KA	IE	PBV
1	ASII	0.036162435	0.50	0.71	0.13	3	1	3.4
2	AUTO	0.007046162	0.96	0.50	0.14	3	1	2.4
3	BRAM	0.333701891	0.71	0.75	0.17	3	1	0.8
4	GDYR	-	0.09	0.50	0.50	3	1	1.1
5	GJTL	0.008357245	0.60	0.75	0.10	3	1	1.4
6	IMAS	-	0.80	0.75	0.17	3	1	2.2
7	INDS	0.128735556	0.88	0.50	0.50	4	1	1.2
8	LPIN	-	0.25	0.33	0.50	3	1	1.0
9	MASA	0.345817271	0.48	0.67	0.17	3	1	1.1
10	NIPS	0.024400000	0.37	0.33	0.50	3	1	0.4
11	PRAS	0.005909014	0.05	0.50	0.50	3	0	0.3
12	SMSM	0.015110074	0.15	0.50	0.25	3	1	1.8

Data Perhitungan Variabel Perusahaan Otomotif yang Terdaftar di BEI 2013

NO	KODE	KM	KI	DK	DD	KA	IE	PBV
1	ASII	0.036038929	0.50	0.43	0.13	3	1	2.6
2	AUTO	-	0.80	0.57	0.17	3	1	1.8
3	BRAM	0.333701891	0.72	0.75	0.17	3	1	0.6
4	GDYR	-	0.09	0.50	0.50	3	1	1.4
5	GJTL	0.009648494	0.60	0.75	0.10	3	1	1.0
6	IMAS	-	0.90	0.75	0.17	3	1	2.0
7	INDS	0.004352663	0.88	0.50	0.50	4	1	0.8
8	LPIN	-	0.25	0.50	0.50	3	1	0.7
9	MASA	3.050724164	0.53	0.67	0.17	3	1	1.0
10	NIPS	0.117473684	0.35	0.33	0.50	3	1	1.1
11	PRAS	0.004956491	0.05	0.50	0.50	3	0	0.3
12	SMSM	0.015110074	0.15	0.50	0.25	3	1	2.0

Data Perhitungan Variabel Perusahaan Otomotif yang Terdaftar di BEI 2014

NO	KODE	KM	KI	DK	DD	KA	IE	PBV
1	ASII	0.036965221	0.50	0.57	0.13	3	1	2.5
2	AUTO	-	0.80	0.43	0.13	3	1	2.0
3	BRAM	0.333702158	0.72	0.44	0.17	3	1	1.3
4	GDYR	-	0.09	0.50	0.33	3	1	1.2
5	GJTL	0.010637016	0.60	0.67	0.18	3	1	0.8
6	IMAS	-	0.90	0.75	0.20	3	1	1.6
7	INDS	0.004354320	0.88	0.50	0.50	4	1	0.6
8	LPIN	-	0.25	0.33	0.33	3	1	1.0
9	MASA	1.569708701	0.59	0.67	0.20	3	1	1.0
10	NIPS	0.060040350	0.63	0.50	0.50	3	1	1.2
11	PRAS	0.004956491	0.05	0.50	0.50	3	1	0.2
12	SMSM	0.020856861	0.15	0.50	0.50	3	1	2.4

Data Perhitungan Variabel Perusahaan Otomotif yang Terdaftar di BEI 2015

NO	KODE	KM	KI	DK	DD	KA	IE	PBV
1	ASII	0.036841715	0.50	0.57	0.25	3	1	1.9
2	AUTO	0.002109440	0.80	0.50	0.14	3	1	0.8
3	BRAM	0.333702158	0.94	0.56	0.17	3	1	1.2
4	GDYR	-	0.09	0.50	0.33	3	1	2.0
5	GJTL	0.094298422	0.60	0.50	0.18	3	1	0.3
6	IMAS	-	0.90	0.75	0.20	3	1	1.0
7	INDS	0.004354320	0.88	0.50	0.50	4	1	0.1
8	LPIN	-	0.25	0.33	0.33	3	1	1.0
9	MASA	1.532223130	0.59	0.67	0.20	3	1	0.9
10	NIPS	0.060040350	0.63	0.50	0.50	3	1	1.0
11	PRAS	0.004956491	0.05	0.50	0.50	3	1	0.1
12	SMSM	0.019992958	0.15	0.50	0.25	3	1	1.9

Data Perhitungan Variabel Perusahaan Otomotif yang Terdaftar di BEI 2016

NO	KODE	KM	KI	DK	DD	KA	IE	PBV
1	ASII	0.035154230	0.50	0.50	0.22	3	1	2.5
2	AUTO	-	0.80	0.60	0.14	3	1	0.9
3	BRAM	0.333702158	0.72	0.75	0.33	3	1	1.5
4	GDYR		0.92	0.50	0.50	3	1	1.4
5	GJTL	0.112772453	0.60	0.60	0.11	3	1	0.6
6	IMAS	-	0.90	0.75	0.20	3	1	0.5
7	INDS	-	0.88	0.50	0.50	4	1	0.3
8	LPIN	-	0.05	0.33	0.33	3	1	2.2
9	MASA	1.586043232	0.53	0.67	0.40	3	1	0.7
10	NIPS	0.060040350	0.63	0.50	0.50	3	1	0.7
11	PRAS	0.004956491	0.05	0.50	0.50	3	1	0.2
12	SMSM	0.079971833	0.58	0.50	0.25	3	1	0.4

Hasil Uji Statistik

Tabel 4.1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KM	60	.00	3.05	.1803	.51152
KI	60	.05	.96	.5227	.30097
DK	60	.33	.75	.5497	.12485
DD	60	.10	.50	.3082	.15457
KA	60	3.00	4.00	3.0833	.27872
IE	60	.00	1.00	.9667	.18102
PBV	60	.10	3.40	1.2050	.73794
Valid N (listwise)	60				

Tabel 4.2

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.63208512
Most Extreme Differences	Absolute	.052
	Positive	.052
	Negative	-.033
Test Statistic		.052
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

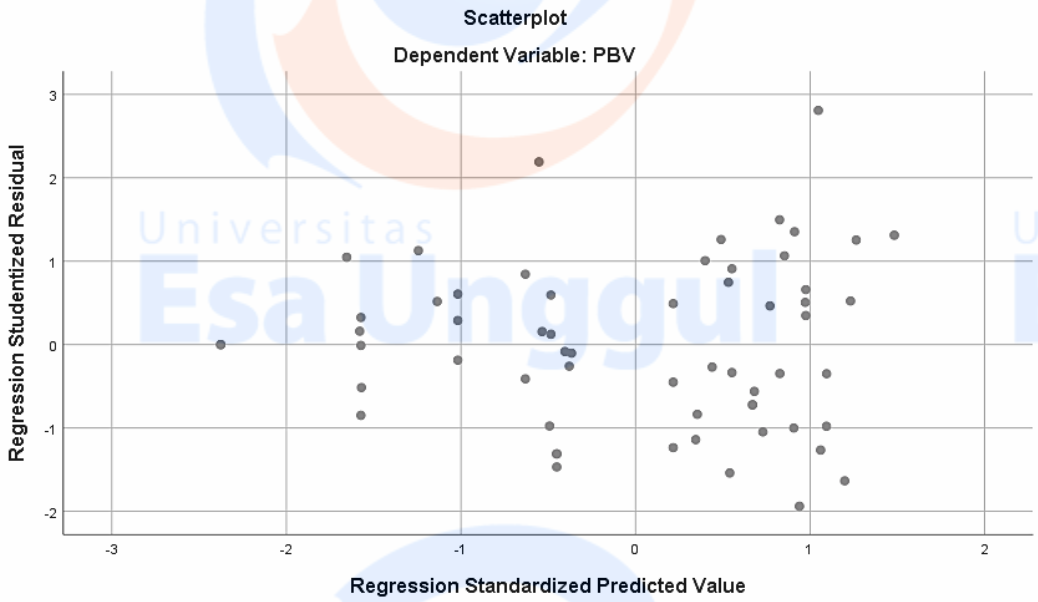
Tabel 4.3

Uji Multikolinearitas – (GCG, Manajemen Laba Terhadap Nilai Perusahaan)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.191	1.350		1.622	.111		
	KM	-.249	.178	-.173	-1.399	.168	.907	1.102
	KI	-.348	.413	-.142	-.844	.403	.488	2.049
	DK	-.592	.900	-.100	-.658	.513	.598	1.673
	DD	-2.323	.797	-.487	-2.913	.020	.496	2.016
	KA	-.138	.417	-.052	-.332	.741	.559	1.789
	IE	.733	.513	.180	1.430	.159	.875	1.142

a. Dependent Variable: PBV



Gambar 4.1

Uji heterokedastisitas - (GCG, Manajemen Laba terhadap Nilai Perusahaan)

Tabel 4.4

Uji Autokorelasi – (GCG, Manajemen Laba terhadap Nilai Perusahaan)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.516[a]	.266	.183	.66690	1.764

a. Predictors: (Constant), IE, KA, KM, DK, DD, KI

b. Dependent Variable: PBV

Tabel 4.5

Uji Koefisien Determinasi – (GCG, Manajemen Laba terhadap Nilai Perusahaan)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.516[a]	.266	.183	.66690

a. Predictors: (Constant), IE, KA, KM, DK, DD, KI

b. Dependent Variable: PBV

Tabel 4.6

Uji-F – GCG, Manajemen Laba terhadap Nilai Perusahaan

ANOVA[a]

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.556	6	1.426	3.206	.012[b]
	Residual	23.572	53	.445		
	Total	32.128	59			

a. Dependent Variable: PBV

b. Predictors: (Constant), IE, KA, KM, DK, DD, KI

Tabel 4.7

Uji-T – GCG, Manajemen laba terhadap Nilai Perusahaan

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.191	1.350		1.622	.111		
	KM	-.249	.178	-.173	-1.399	.168	.907	1.102
	KI	-.348	.413	-.142	-.844	.403	.488	2.049
	DK	-.592	.900	-.100	-.658	.513	.598	1.673
	DD	-2.323	.797	-.487	-2.913	.020	.496	2.016
	KA	-.138	.417	-.052	-.332	.741	.559	1.789
	IE	.733	.513	.180	1.430	.159	.875	1.142

a. Dependent Variable: PBV