

**Lampiran 1 :**

**Daftar Sampel perusahaan Sub-Sektor Makanan dan Minuman tahun 2013-2017**

No.	Kode Emiten	Nama Perusahaan
1.	AISA	PT Tiga Pilar Sejahtera Food, Tbk
2.	ALTO	PT Tri Banyan Tirtta, Tbk
3.	CEKA	Wilmar Cahaya Indonesia Tbk, PT
4.	DLTA	Delta Djakarta Tbk, PT
5.	ICBP	Indofood CBP Sukses Makmur Tbk, PT
6.	INDF	Indofood Sukses Makmur Tbk, PT
7.	MLBI	Multi Bintang Indonesia Tbk, PT
8.	MYOR	Mayora Indah Tbk, PT
9.	PSDN	Prashida Aneka Niaga Tbk, PT
10.	ROTI	Nippon Indosari Copporindo Tbk, PT
11.	SKBM	Sekar Bumi Tbk, PT
12.	SKLT	Sekar Laut Tbk, PT
13.	ULTJ	Ultra Jaya Millk Industry dan Trading Company Tbk, PT

**Lampiran 2**

**Data Return on Equity, Ukuran Perusahaan, Pertumbuhan Perusahaan, Going Concern, Price to Book Value**

NO	KODE	TAHUN	ROE	SIZE	GROWTH	GC	PBV
1	AISA	2013	0.15	4,056,735,000,000	3.35	1	1,78
2	ALTO		0.02	487,200,477,334	0.28	0	2,30
3	CEKA		0.12	2,531,881,182,546	24.51	1	0,65
4	DLTA		0.40	2,001,358,536,000	6.12	1	8,99
5	ICBP		0.17	25,094,681,000,000	5.05	0	4,48
6	INDF		0.09	57,731,998,000,000	3.16	1	1,51
7	MLBI		1.19	3,561,989,000,000	1.83	1	25,60
8	MYOR		0.26	12,017,837,133,337	5.90	1	5,90

9	PSDN		0.05	1,279,553,071,584	-876.50	0	0,52
10	ROTI		0.20	1,505,519,937,691	1.95	1	6,56
11	SKBM		0.29	1,296,618,257,503	-4.28	1	2,07
12	SKLT		0.08	567,048,547,543	4.78	0	0,89
13	ULTJ		0.16	3,460,231,249,075	6.19	1	6,45
14	AISA	2014	0.11	5,139,974,000,000	2.14	1	2,05
15	ALTO		-0.02	332,402,373,397	-5.70	0	1,41
16	CEKA		0.08	3,701,868,790,192	4.99	0	0,87
17	DLTA		0.38	2,111,639,244,000	6.94	1	9,33
18	ICBP		0.17	30,022,463,000,000	5.84	1	5,26
19	INDF		0.12	63,594,452,000,000	9.95	1	1,45
20	MLBI		1.44	2,988,501,000,000	3.97	1	48,67
21	MYOR		0.10	14,169,088,278,238	16.72	0	4,74
22	PSDN		-0.07	975,081,057,089	-11.20	0	0,52
23	ROTI		0.20	1,880,262,901,697	5.69	0	7,76
24	SKBM		0.28	1,480,764,903,724	3.28	1	3,08
25	SKLT		0.11	681,419,524,161	10.21	1	1,36
26	ULTJ		0.13	3,916,789,366,423	26.66	1	4,91
27	AISA	2015	0.09	6,010,895,000,000	4.36	0	0,98
28	ALTO		-0.05	301,781,831,914	-21.06	0	1,40
29	CEKA		0.17	3,485,733,830,354	6.37	1	0,63
30	DLTA		0.23	1,573,137,749,000	-1.00	1	4,90
31	ICBP		0.18	31,741,094,000,000	15.09	0	4,79
32	INDF		0.09	64,061,947,000,000	14.58	1	1,05
33	MLBI		0.65	2,696,318,000,000	-17.14	0	22,54
34	MYOR		0.24	14,818,730,635,847	9.79	1	5,25
35	PSDN		-0.13	920,352,848,084	-1172.48	0	0,54
36	ROTI		0.23	2,174,501,712,899	3.80	1	5,39
37	SKBM		0.12	1,362,245,580,664	5.65	0	2,57
38	SKLT		0.13	745,107,731,208	7.28	1	1,68
39	ULTJ		0.19	4,393,932,684,171	4.68	1	4,07
40	AISA	2016	0.17	6,545,680,000,000	46.81	1	1,58
41	ALTO		-0.06	296,471,502,365	-77.98	1	0,01
42	CEKA		0.28	4,115,541,761,173	-24.82	1	0,00
43	DLTA		0.25	1,658,618,899,000	0.01	1	4,37
44	ICBP		0.20	34,466,069,000,000	11.34	1	5,61
45	INDF		0.12	66,750,317,000,000	-9.51	0	1,55
46	MLBI		1.20	3,263,311,000,000	12.06	1	47,54
47	MYOR		0.22	18,349,959,898,358	7.18	1	6,38
48	PSDN		-0.13	932,905,806,441	18.58	0	0,61
49	ROTI		0.19	2,521,920,968,213	12.69	1	5,97
50	SKBM		0.06	1,501,115,928,446	3.22	0	1,65
51	SKLT		0.07	833,850,372,883	1.97	1	1,27

52	ULTJ		0.20	4,685,987,917,355	5.06	1	3,95
53	AISA	2017	-0.25	4,920,632,000,000	-17.47	0	0,35
54	ALTO		-0.15	262,143,990,839	-20.91	1	1,86
55	CEKA		0.28	4,257,738,486,908	-42.79	1	0,85
56	DLTA		0.24	777,308,328,000	8.37	1	3,48
57	ICBP		0.17	35,606,593,000,000	10.64	1	5,11
58	INDF		0.11	70,186,618,000,000	14.25	1	1,43
59	MLBI		1.24	3,389,736,000,000	9.68	1	27,06
60	MYOR		0.22	20,816,673,946,473	6.48	0	6,71
61	PSDN		0.11	1,399,580,416,996	17.58	1	1,14
62	ROTI		0.05	2,491,100,179,560	1.78	0	5,39
63	SKBM		0.03	1,841,487,199,828	1.61	0	1,23
64	SKLT		0.07	914,188,759,779	8.35	1	2,46
65	ULTJ		0.17	4,879,559,000,000	4.47	1	3,59

### Lampiran 3

#### Hasil Analisis Statistik Deskriptif

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
PBV	65	,00	48,67	5,4777	9,25334
ROE	65	-,25	1,44	,2063	,30664
SIZE	65	262143990800	70186618000000	10439049940000,00	17907803170000,000
GROWTH	65	-1172,48	46,81	-28,7631	181,41459
GC	65	0	1	,66	,477
Valid N (listwise)	65				

**Lampiran 4**  
**Hasil Uji Normalitas**

**Hasil Uji Normalitas Sebelum di Transformasi**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		65
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	3,43750220
Most Extreme Differences	Absolute	,118
	Positive	,118
	Negative	-,102
Kolmogorov-Smirnov Z		,118
Asymp. Sig. (2-tailed)		,024 <sup>c</sup>

- a. Test distribution is Normal.  
 b. Calculated from data.  
 c. Lilliefors Significance Correction.

**Hasil Uji Normalitas Sesudah di Transformasi**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		50
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,58285872
Most Extreme Differences	Absolute	,085
	Positive	,052
	Negative	-,085
Kolmogorov-Smirnov Z		,085
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

- a. Test distribution is Normal.  
 b. Calculated from data.  
 c. Lilliefors Significance Correction.  
 d. This is a lower bound of the true significance.

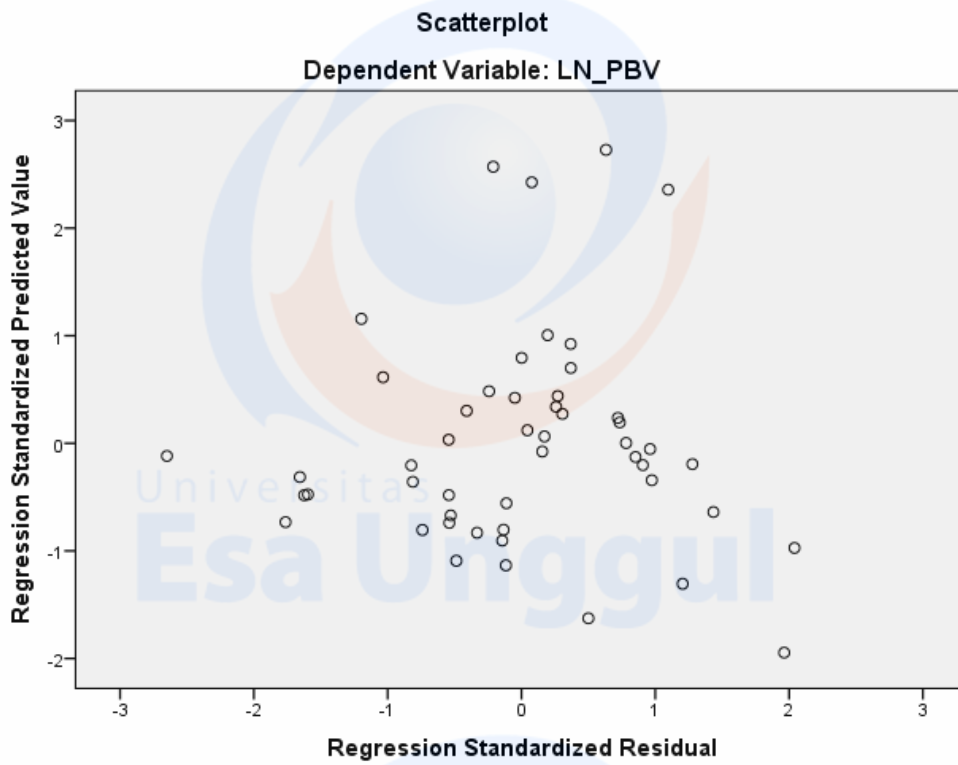
**Lampiran5**  
**Hasil Uji Asumsi Klasik**

### Uji Multikolinearitas

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	LN_ROE	,764	1,308
	SIZE	,905	1,105
	LN_GROWTH	,919	1,088
	GC	,772	1,295

a. Dependent Variable: LN\_PBV

### Uji Heterokedastisitas



### Uji Autokorelasi

Lampiran 6  
Hasil Uji Hipotesis

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,817 <sup>a</sup>	,668	,638	,60821	2,216

a. Predictors: (Constant), GC, SIZE, LN\_GROWTH, LN\_ROE

b. Dependent Variable: LN\_PBV

### Uji Simultan (Uji F)

#### ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.	Keterangan
1	Regression	33,455	4	8,364	22,609	,000 <sup>b</sup>	H <sub>1</sub> diterima
	Residual	16,646	45	,370			
	Total	50,101	49				

a. Dependent Variable: LN\_PBV

b. Predictors: (Constant), GC, SIZE, LN\_GROWTH, LN\_ROE

### Uji Parsial (Uji T)

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Keterangan
	B	Std. Error	Beta			
(Constant)	3,733	,353		10,587	,000	
LN_ROE	1,078	,119	,892	9,074	,000	H <sub>2</sub> diterima
SIZE	-6,135E-16	,000	-,011	-,122	,903	H <sub>3</sub> ditolak
LN_GROWTH	-,098	,073	-,121	-1,356	,182	H <sub>4</sub> ditolak
GC	-,488	,223	-,214	-2,185	,034	H <sub>5</sub> diterima

a. Dependent Variable: LN\_PBV

### Uji Koefisien Determinasi (Adjusted R<sup>2</sup>)

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,817 <sup>a</sup>	,668	,638	,60821	2,216

a. Predictors: (Constant), GC, SIZE, LN\_GROWTH, LN\_ROE

b. Dependent Variable: LN\_PBV

**Lampiran 7**  
**Hasil Persamaan Regresi**

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	3,733	,353		10,587	,000		
	LN_ROE	1,078	,119	,892	9,074	,000	,764	1,308
	SIZE	-6,135E-16	,000	-,011	-,122	,903	,905	1,105
	LN_GROWTH	-,098	,073	-,121	-1,356	,182	,919	1,088
	GC	-,488	,223	-,214	-2,185	,034	,772	1,295

a. Dependent Variable: LN\_PBV