



Universitas
Esa Unggul

LAMPIRAN



Universitas
Esa Unggul



Universitas
Esa Unggul

LAMPIRAN 1**DAFTAR SAMPEL PERUSAHAAN SEKTOR
PERTAMBANGAN LOGAM DAN MINERAL**

No	Nama Perusahaan	Kode
1.	PT Aneka Tambang Tbk	ANTM
2.	PT Citra Mineral Investindo Tbk	CITA
3.	PT Cakra Miuneral Tbk	CKRA
4.	PT Central Omega Resources Tbk	DKFT
5.	PT Vale Indonesia Tbk	INCO
6.	PT Timah Persero Tbk	TINS
7.	PT J.Resources Asia Pasifik Tbk	PSAB
8.	PT SMR Utama Tbk	SMRU

LAMPIRAN 2

DAFTAR NPM (Net Profit Margin), FLM(Financial Leverage Multiplier),TATO(Total Asset Turnover), OPM(Operating Profit Margin), IB(Interest Burden), dan TB(Tax Burden) Terhadap Return On Equity (ROE) PERUSAHAAN SEKTOR PERTAMBANGAN LOGAM DAN MINERAL

NO	FLM	NPM	TATO	OPM	TB	ROE_1	IB_1
1	1,22	0,069	0,882	0,067	0,771	0,072	0,919
2	1,285	0,193	0,71	0,223	0,741	0,19	0,993
3	1,411	0,186	0,681	0,195	0,751	0,189	0,988
4	1,536	0,286	0,53	0,086	0,768	0,254	0,738
5	1,709	-0,036	0,517	-0,037	0,945	0,032	0,738
6	1,826	-0,079	0,428	-0,015	0,94	-0,065	0,076
7	1,657	-0,137	0,347	-0,067	0,863	-0,079	0,649
8	1,629	0,007	0,304	0,001	0,273	0,004	0,621
9	0,162	0,011	0,422	0,048	0,3	0,007	0,417
10	1,956	0,715	0,001	0,504	0,489	0,108	0,781
11	2,243	0,055	1,267	0,118	0,47	0,178	0,912
12	1,872	0,091	1,636	0,43	0,737	0,256	0,982
13	1,735	0,091	1,325	0,442	0,713	0,208	0,983
14	1,798	0,167	1,093	0,536	0,75	0,264	0,993
15	0,496	-0,022	0,202	0,365	0,989	-0,234	0,299
16	2,164	0,24	0,005	1,59	1	-0,264	0,154
17	2,832	0,545	0,178	0,272	0,997	-0,232	0,567
18	2,928	0,112	0,159	0,698	0,299	0,052	0,158
19	1,041	-0,055	0,007	-0,034	0,298	-0,001	0,981
20	1,034	-0,161	0,02	-0,247	0,917	-0,003	0,712
21	1,017	-0,105	0,031	-0,257	0,993	-0,277	0,959
22	1,043	-0,25	0,024	-0,115	0,961	-0,058	0,502
23	1,024	-0,701	0,085	-0,089	0,998	-0,056	0,864
24	1,123	0,366	0,373	0,551	0,763	0,153	0,871
25	1,108	0,358	0,553	0,432	0,771	0,219	0,996
26	1,098	0,393	0,539	0,336	0,771	0,232	0,996
27	1,939	-0,792	0,025	-0,881	0,759	-0,038	0,997
28	1,282	0,307	0,38	0,3	0,72	0,108	0,737
29	1,304	0,456	0,583	0,467	0,752	0,26	0,733
30	1,369	0,364	0,513	0,368	0,738	0,189	0,729
31	1,355	0,095	0,415	0,111	0,738	0,039	0,631
32	1,331	0,06	0,404	0,076	0,697	0,023	0,551
33	1	0,228	0,581	0,24	0,727	0,097	0,069

34	1,248	0,088	0,345	0,101	0,723	0,028	0,633
35	1,213	0,009	0,263	0,137	0,369	0,028	0,023
36	1,201	-0,037	0,288	-0,024	0,663	-0,008	0,487
37	2,421	0,006	0,954	0,003	0,68	-0,209	0,157
38	3,105	0,092	0,348	0,012	0,665	0,284	0,992
39	3,003	0,112	0,327	0,462	0,686	-0,102	0,352
40	2,648	0,09	0,346	0,52	0,448	0,091	0,387
41	3,523	0,095	0,276	0,59	0,549	0,099	0,291
42	2,632	0,073	0,238	0,573	0,568	0,065	0,222
43	1,141	-0,342	0,159	-0,294	0,795	-0,062	0,512
44	1,132	-0,016	0,137	-0,013	0,71	-0,242	0,911
45	1,083	-0,049	0,038	-0,046	0,99	-0,135	0,953
46	1,991	-0,102	0,131	0,012	0,649	-0,027	0,993
47	2,146	-0,496	0,205	-0,444	0,883	-0,08	0,733
48	2,457	-0,39	0,239	-0,307	0,929	-0,229	0,631
49	1,983	0,044	0,369	0,018	0,409	0,032	0,981
50	1,502	0,031	1,117	0,073	0,548	0,092	0,776
51	1,429	0,103	1,332	0,226	0,707	0,195	0,642
52	1	0,059	1,201	0,173	0,71	0,095	0,476
53	1	0,088	0,742	0,247	0,643	0,105	0,555
54	2,188	0,09	0,764	0,215	0,657	0,114	0,634
55	1,728	0,015	0,741	0,1	0,604	0,019	0,245
56	1,689	0,037	0,719	0,159	0,607	0,045	0,379
57	1,959	0,055	0,776	0,166	0,702	0,083	0,469

Sumber: Hasil Output Statistik, 2019

LAMPIRAN 3

**DAFTAR NILAI VARIABEL
VARIABEL FLM (Financial Leverage Multiplier)**

Kode	Tahun	FLM		FLM
		Total Aset	Total Equity	
ANTM	2009	9.939.996.438	8.148.939.490	1,2198
ANTM	2010	12.310.732.009	9.580.098.225	1,2850
ANTM	2011	15.201.235.077	10.772.043.550	1,4112
ANTM	2012	19.708.540.946	12.832.316.056	1,5359
ANTM	2013	21.865.117.391	12.793.487.532	1,7091
ANTM	2014	22.004.083.680	12.049.916.889	1,8261
ANTM	2015	30.356.850.890	18.316.718.962	1,6573
ANTM	2016	29.981.535.812	18.404.795.573	1,6290
ANTM	2017	30.014.273.452	184.904.035.117	0,1623
CITA	2009	745.410.457.582	381.028.074.654	1,9563
CITA	2010	1.425.400.480.785	635.438.157.670	2,2432
CITA	2011	1.781.463.795.640	951.670.879.422	1,8719
CITA	2012	1.968.579.105.393	1.134.652.334.465	1,7350
CITA	2013	3.773.605.646.333	2.098.275.221.251	1,7984
CITA	2014	829.411.936.218	1.671.607.604.432	0,4962
CITA	2015	2.795.962.339.721	1.292.037.598.118	2,1640
CITA	2016	2.726.213.720.854	962.828.982.988	2,8315
CITA	2017	2.678.250.712.668	914.594.891.667	2,9283
CKRA	2009	1.275.644.207.566	1.225.045.681.480	1,0413
CKRA	2010	1.200.250.314.059	1.168.504.495.670	1,0272

CKRA	2011	1.181.111.445.275	1.174.253.224.219	1,0058
CKRA	2012	1.213.229.329.031	1.172.825.729.969	1,0344
CKRA	2013	1.195.091.495.336	1.186.228.727.307	1,0075
CKRA	2014	997.192.679.441	980.503.156.656	1,0170
CKRA	2015	982.635.337.920	942.073.020.712	1,0431
CKRA	2016	905.470.548.516	884.147.378.572	1,0241
CKRA	2017	589.459.087.304	554.345.682.696	1,0633
DKFT	2009	16.370.910.787	4.142.207.478	3,9522
DKFT	2010	27.163.536.996	443.704.745	61,2198
DKFT	2011	1.301.283.445.488	1.158.626.307.737	1,1231
DKFT	2012	1.535.650.313.037	1.386.445.565.793	1,1076
DKFT	2013	1.595.227.650.833	1.453.215.410.491	1,0977
DKFT	2014	1.191.492.202.462	1.134.832.371.800	1,0499
DKFT	2015	1.363.051.086.590	1.307.544.957.131	1,0425
DKFT	2016	1.876.253.284.461	1.214.061.323.994	1,5454
DKFT	2017	2.267.555.826.909	1.169.437.241.744	1,9390
INCO	2009	2.027.556.000.000	1.581.306.000.000	1,2822
INCO	2010	2.190.235.000.000	1.679.840.000.000	1,3038
INCO	2011	2.421.362.000.000	1.769.169.000.000	1,3686
INCO	2012	2.333.080.000.000	1.721.434.000.000	1,3553
INCO	2013	2.281.119.000.000	1.714.266.000.000	1,3307
INCO	2014	1.785.353.000.000	1.785.353.000.000	1,0000
INCO	2015	2.289.161.000.000	1.833.957.000.000	1,2482
INCO	2016	2.225.492.000.000	1.834.589.000.000	1,2131

INCO	2017	2.184.559.000.000	1.819.367.000.000	1,2007
PSAB	2009	15.081.493.962	5.923.493.973	2,5460
PSAB	2010	14.480.759.070	5.981.912.049	2,4208
PSAB	2011	1.132.894	285.992	3,9613
PSAB	2012	574.410.537	285.717.063	2,0104
PSAB	2013	805.477.334	259.387.919	3,1053
PSAB	2014	856.714.899	285.252.745	3,0034
PSAB	2015	829.436.593	313.288.267	2,6475
PSAB	2016	852.939.392	242.085.869	3,5233
PSAB	2017	921.249.943	350.024.364	2,6320
SMRU	2009	-	-	1,0000
SMRU	2010	-	-	1,0000
SMRU	2011	385.026.021.483	337.478.079.426	1,1409
SMRU	2012	307.548.209.577	271.762.706.714	1,1317
SMRU	2013	244.996.744.367	226.213.843.787	1,0830
SMRU	2014	211.023.540	105.996.370	1,9909
SMRU	2015	192.146.038	89.552.635	2,1456
SMRU	2016	180.425.172	73.429.366	2,4571
SMRU	2017	149.895.107	75.598.334	1,9828
TINS	2009	4.956.287.000.000	3.299.239.000.000	1,5023
TINS	2010	51.881.108.000.000	4.203.075.000.000	12,3436
TINS	2011	6.569.807.000.000	4.597.795.000.000	1,4289
TINS	2012	6.130.320.000.000	6.130.320.000.000	1,0000
TINS	2013	7.883.290.000.000	7.883.294.000.000	1,0000

TINS	2014	9.843.818.000.000	4.499.801.000.000	2,1876
TINS	2015	9.279.683.000.000	5.371.068.000.000	1,7277
TINS	2016	9.548.631.000.000	5.653.685.000.000	1,6889
TINS	2017	11.876.309.000.000	6.061.493.000.000	1,9593

LAMPIRAN 4

**DAFTAR NILAI VARIABEL
VARIABEL TATO (Total Asset Turnover)**

Kode	Tahun	TATO		TATO
		Penjualan	Total Aset	
ANTM	2009	8.771.370.255	9.939.996.438	0,8824
ANTM	2010	8.744.300.219	12.310.732.009	0,7103
ANTM	2011	10.346.433.404	15.201.235.077	0,6806
ANTM	2012	10.449.885.512	19.708.540.946	0,5302
ANTM	2013	11.298.321.506	21.865.117.391	0,5167
ANTM	2014	9.420.630.933	22.004.083.680	0,4281
ANTM	2015	10.531.504.802	30.356.850.890	0,3469
ANTM	2016	9.106.260.754	29.981.535.812	0,3037
ANTM	2017	12.653.619.205	30.014.273.452	0,4216
CITA	2009	577.862.404	745.410.457.582	0,0008
CITA	2010	1.806.307.122.666	1.425.400.480.785	1,2672
CITA	2011	2.914.968.357.151	1.781.463.795.640	1,6363
CITA	2012	2.608.869.416.336	1.968.579.105.393	1,3253
CITA	2013	4.124.941.232.085	3.773.605.646.333	1,0931
CITA	2014	167.877.150.565	829.411.936.218	0,2024
CITA	2015	13.903.396.540	2.795.962.339.721	0,0050
CITA	2016	486.325.886.446	2.726.213.720.854	0,1784
CITA	2017	424.494.516.292	2.678.250.712.668	0,1585
CKRA	2009	8.464.200.000	1.275.644.207.566	0,0066

CKRA	2010	-	1.200.250.314.059	-
CKRA	2011	-	1.181.111.445.275	-
CKRA	2012	24.523.649.769	1.213.229.329.031	0,0202
CKRA	2013	46.233.485.258	1.195.091.495.336	0,0387
CKRA	2014	30.592.100.041	997.192.679.441	0,0307
CKRA	2015	23.100.704.269	982.635.337.920	0,0235
CKRA	2016	77.251.405.940	905.470.548.516	0,0853
CKRA	2017	44.326.328.450	589.459.087.304	0,0752
DKFT	2009	-	16.370.910.787	-
DKFT	2010	-	27.163.536.996	-
DKFT	2011	485.466.804.222	1.301.283.445.488	0,3731
DKFT	2012	848.500.274.577	1.535.650.313.037	0,5525
DKFT	2013	859.279.262.868	1.595.227.650.833	0,5387
DKFT	2014	-	1.191.492.202.462	-
DKFT	2015	-	1.363.051.086.590	-
DKFT	2016	-	1.876.253.284.461	-
DKFT	2017	56.338.867.827	2.267.555.826.909	0,0248
INCO	2009	769.952.000.000	2.027.556.000.000	0,3797
INCO	2010	1.276.323.000.000	2.190.235.000.000	0,5827
INCO	2011	1.242.555.000.000	2.421.362.000.000	0,5132
INCO	2012	967.237.000.000	2.333.080.000.000	0,4146
INCO	2013	921.638.000.000	2.281.119.000.000	0,4040
INCO	2014	1.038.082.000.000	1.785.353.000.000	0,5814
INCO	2015	789.745.000.000	2.289.161.000.000	0,3450

INCO	2016	584.143.000.000	2.225.492.000.000	0,2625
INCO	2017	629.334.000.000	2.184.559.000.000	0,2881
PSAB	2009	14.257.388.956	15.081.493.962	0,9454
PSAB	2010	13.814.883.833	14.480.759.070	0,9540
PSAB	2011	1.765.639	1.132.894	1,5585
PSAB	2012	172.848.585	574.410.537	0,3009
PSAB	2013	280.174.006	805.477.334	0,3478
PSAB	2014	280.174.006	856.714.899	0,3270
PSAB	2015	286.591.579	829.436.593	0,3455
PSAB	2016	235.129.200	852.939.392	0,2757
PSAB	2017	219.406.054	921.249.943	0,2382
SMRU	2009	-	-	-
SMRU	2010	-	-	-
SMRU	2011	61.080.984.908	385.026.021.483	0,1586
SMRU	2012	42.162.803.343	307.548.209.577	0,1371
SMRU	2013	9.297.472.200	244.996.744.367	0,0379
SMRU	2014	27.691.434	211.023.540	0,1312
SMRU	2015	39.304.278	192.146.038	0,2046
SMRU	2016	43.022.629	180.425.172	0,2385
SMRU	2017	55.324.434	149.895.107	0,3691
TINS	2009	5.534.642.000.000	4.956.287.000.000	1,1167
TINS	2010	8.339.254.000.000	51.881.108.000.000	0,1607
TINS	2011	8.749.617.000.000	6.569.807.000.000	1,3318
TINS	2012	7.363.168.000.000	6.130.320.000.000	1,2011

TINS	2013	5.852.453.000.000	7.883.290.000.000	0,7424
TINS	2014	7.518.010.000.000	9.843.818.000.000	0,7637
TINS	2015	6.874.192.000.000	9.279.683.000.000	0,7408
TINS	2016	6.868.294.000.000	9.548.631.000.000	0,7193
TINS	2017	9.217.160.000.000	11.876.309.000.000	0,7761

LAMPIRAN 5

**DAFTAR NILAI VARIABEL
VARIABEL NPM (Net Profit Margin)**

Kode	Tahun	NPM		NPM
		LABA SETELAH PAJAK	PENJUALAN	
ANTM	2009	604.307.088	8.771.370.255	0,0689
ANTM	2010	1.683.399.992	8.744.300.219	0,1925
ANTM	2011	1.927.891.998	10.346.433.404	0,1863
ANTM	2012	2.993.115.731	10.449.885.512	0,2864
ANTM	2013	- 409.947.369	11.298.321.506	-0,0363
ANTM	2014	- 743.529.593	9.420.630.933	-0,0789
ANTM	2015	- 1.440.852.896	10.531.504.802	-0,1368
ANTM	2016	64.806.188	9.106.260.754	0,0071
ANTM	2017	136.503.269	12.653.619.205	0,0108
CITA	2009	41.312.261.569	577.862.404	71,4915
CITA	2010	99.704.586.889	1.806.307.122.666	0,0552
CITA	2011	265.221.156.047	2.914.968.357.151	0,0910
CITA	2012	236.313.990.931	2.608.869.416.336	0,0906
CITA	2013	686.686.707.095	4.124.941.232.085	0,1665
CITA	2014	- 355.068.702.004	167.877.150.565	-2,1151
CITA	2015	- 341.205.918.018	13.903.396.540	24,5412
CITA	2016	- 265.247.346.551	486.325.886.446	0,5454
CITA	2017	47.493.344.496	424.494.516.292	0,1119
CKRA	2009	- 468.449.173	8.464.200.000	-0,0553
CKRA	2010	- 56.541.185.810	-	-
CKRA	2011	48.484.456.622	-	-

CKRA	2012	- 3.957.879.273	24.523.649.769	-0,1614
CKRA	2013	257.724.837	46.233.485.258	0,0056
CKRA	2014	-318.924.105.669	30.592.100.041	-10,4250
CKRA	2015	- 54.637.723.231	23.100.704.269	-2,3652
CKRA	2016	-54.179.634.632	77.251.405.940	-0,7013
CKRA	2017	- 260.062.552.650	44.326.328.450	-5,8670
DKFT	2009	- 3.898.316.038	-	
DKFT	2010	- 3.698.502.733	-	
DKFT	2011	177.475.279.701	485.466.804.222	0,3656
DKFT	2012	303.447.766.556	848.500.274.577	0,3576
DKFT	2013	337.286.068.438	859.279.262.868	0,3925
DKFT	2014	- 46.729.519.102	-	
DKFT	2015	- 32.644.552.934	-	
DKFT	2016	- 87.161.029.519	-	
DKFT	2017	-44.593.748.354	56.338.867.827	-0,7915
INCO	2009	236.704.000.000	769.952.000.000	0,3074
INCO	2010	581.343.000.000	1.276.323.000.000	0,4555
INCO	2011	452.322.000.000	1.242.555.000.000	0,3640
INCO	2012	91.423.000.000	967.237.000.000	0,0945
INCO	2013	55.459.000.000	921.638.000.000	0,0602
INCO	2014	236.931.000.000	1.038.082.000.000	0,2282
INCO	2015	69.824.000.000	789.745.000.000	0,0884
INCO	2016	5.165.000.000	584.143.000.000	0,0088
INCO	2017	- 23.020.000.000	629.334.000.000	-0,0366
PSAB	2009	515.227.694	14.257.388.956	0,0361
PSAB	2010	88.166.919	13.814.883.833	0,0064

PSAB	2011	- 153.354	1.765.639	-0,0869
PSAB	2012	87.869.815	172.848.585	0,5084
PSAB	2013	25.877.760	280.174.006	0,0924
PSAB	2014	31.271.904	280.174.006	0,1116
PSAB	2015	25.877.760	286.591.579	0,0903
PSAB	2016	22.220.964	235.129.200	0,0945
PSAB	2017	15.898.012	219.406.054	0,0725
SMRU	2009	-	-	
SMRU	2010	-	-	
SMRU	2011	- 20.859.292.502	61.080.984.908	-0,3415
SMRU	2012	- 65.715.372.712	42.162.803.343	-1,5586
SMRU	2013	- 45.548.862.927	9.297.472.200	-4,8991
SMRU	2014	- 2.813.638	27.691.434	-0,1016
SMRU	2015	- 19.496.502	39.304.278	-0,4960
SMRU	2016	- 16.795.922	43.022.629	-0,3904
SMRU	2017	2.409.475	55.324.434	0,0436
TINS	2009	170.950.000.000	5.534.642.000.000	0,0309
TINS	2010	947.958.000.000	8.339.254.000.000	0,1137
TINS	2011	896.806.000.000	8.749.617.000.000	0,1025
TINS	2012	431.589.000.000	7.363.168.000.000	0,0586
TINS	2013	515.102.000.000	5.852.453.000.000	0,0880
TINS	2014	672.991.000.000	7.518.010.000.000	0,0895
TINS	2015	101.561.000.000	6.874.192.000.000	0,0148
TINS	2016	251.969.000.000	6.868.294.000.000	0,0367
TINS	2017	502.417.000.000	9.217.160.000.000	0,0545

LAMPIRAN 6

**DAFTAR NILAI VARIABEL
VARIABEL OPM (Operating Profit Margin)**

Kode	Tahun	OPM		OPM
		OPRATING INCOME	PENJUALAN	
ANTM	2009	587.521.105	8.771.370.255	0,0670
ANTM	2010	1.946.536.043	8.744.300.219	0,2226
ANTM	2011	2.012.878.425	10.346.433.404	0,1945
ANTM	2012	895.864.056	10.449.885.512	0,0857
ANTM	2013	- 421.031.692	11.298.321.506	-0,0373
ANTM	2014	- 137.062.724	9.420.630.933	-0,0145
ANTM	2015	- 701.438.522	10.531.504.802	-0,0666
ANTM	2016	8.156.059	9.106.260.754	0,0009
ANTM	2017	600.606.318	12.653.619.205	0,0475
CITA	2009	29.137.321.956	577.862.404	50,4226
CITA	2010	212.460.044.882	1.806.307.122.666	0,1176
CITA	2011	1.253.697.447.844	2.914.968.357.151	0,4301
CITA	2012	1.151.901.075.374	2.608.869.416.336	0,4415
CITA	2013	2.212.365.368.781	4.124.941.232.085	0,5363
CITA	2014	- 61.205.944.668	-167.877.150.565	0,3646
CITA	2015	- 2.212.365.368.781	- 13.903.396.540	159,1241
CITA	2016	- 132.224.001.069	- 486.325.886.446	0,2719
CITA	2017	296.299.289.910	424.494.516.292	0,6980
CKRA	2009	- 289.198.991	8.464.200.000	-0,0342
CKRA	2010	- 3.285.588.066	-	-
CKRA	2011	9.756.671.461	-	-

CKRA	2012	- 6.062.057.584	24.523.649.769	-0,2472
CKRA	2013	430.256.735	46.233.485.258	0,0093
CKRA	2014	- 7.847.000.858	30.592.100.041	-0,2565
CKRA	2015	- 2.650.796.294	23.100.704.269	-0,1147
CKRA	2016	- 6.859.002.142	77.251.405.940	-0,0888
CKRA	2017	- 3.138.597.594	44.326.328.450	-0,0708
DKFT	2009	- 5.997.505.643	-	-
DKFT	2010	- 4.558.578.347	-	-
DKFT	2011	267.481.319.957	485.466.804.222	0,5510
DKFT	2012	366.767.060.436	848.500.274.577	0,4323
DKFT	2013	288.272.266.047	859.279.262.868	0,3355
DKFT	2014	- 96.445.532.726	-	-
DKFT	2015	- 87.666.310.531	-	-
DKFT	2016	- 77.341.814.982	-	-
DKFT	2017	- 49.646.146.969	56.338.867.827	-0,8812
INCO	2009	231.075.000.000	769.952.000.000	0,3001
INCO	2010	596.374.000.000	1.276.323.000.000	0,4673
INCO	2011	457.710.000.000	1.242.555.000.000	0,3684
INCO	2012	106.908.000.000	967.237.000.000	0,1105
INCO	2013	70.137.000.000	921.638.000.000	0,0761
INCO	2014	249.445.000.000	1.038.082.000.000	0,2403
INCO	2015	79.751.000.000	789.745.000.000	0,1010
INCO	2016	79.751.000.000	584.143.000.000	0,1365
INCO	2017	- 15.215.000.000	629.334.000.000	-0,0242
PSAB	2009	980.501	14.257.388.956	0,0001
PSAB	2010	41.956.587	13.814.883.833	0,0030

PSAB	2011	- 205.468	1.765.639	-0,1164
PSAB	2012	667.023.258	172.848.585	3,8590
PSAB	2013	3.259.925	280.174.006	0,0116
PSAB	2014	129.425.669	280.174.006	0,4619
PSAB	2015	148.966.275	286.591.579	0,5198
PSAB	2016	138.777.767	235.129.200	0,5902
PSAB	2017	125.779.344	219.406.054	0,5733
SMRU	2009	-	-	-
SMRU	2010	-	-	-
SMRU	2011	- 17.965.448.873	61.080.984.908	-0,2941
SMRU	2012	- 47.903.296.642	42.162.803.343	-1,1362
SMRU	2013	- 43.268.671.671	9.297.472.200	-4,6538
SMRU	2014	334.152	27.691.434	0,0121
SMRU	2015	- 17.442.106	39.304.278	-0,4438
SMRU	2016	- 13.213.176	43.022.629	-0,3071
SMRU	2017	1.006.011	55.324.434	0,0182
TINS	2009	401.844.000.000	5.534.642.000.000	0,0726
TINS	2010	1.924.142.000.000	8.339.254.000.000	0,2307
TINS	2011	1.973.281.000.000	8.749.617.000.000	0,2255
TINS	2012	1.275.334.000.000	7.363.168.000.000	0,1732
TINS	2013	1.443.721.000.000	5.852.453.000.000	0,2467
TINS	2014	1.615.294.000.000	7.518.010.000.000	0,2149
TINS	2015	686.009.000.000	6.874.192.000.000	0,0998
TINS	2016	1.094.888.000.000	6.868.294.000.000	0,1594
TINS	2017	1.525.563.000.000	9.217.160.000.000	0,1655

LAMPIRAN 7

DAFTAR NILAI VARIABEL
VARIABEL IB (Interset Burden)

Kode	Tahun	IB		
		Earning Before Tax sebelum pajak	Operating Income laba usaha	
ANTM	2009	784.017.742	587.521.105	0,337
ANTM	2010	2.272.623.684	1.946.536.043	0,168
ANTM	2011	2.568.781.385	2.012.878.425	0,988
ANTM	2012	3.895.495.061	895.864.056	0,764
ANTM	2013	- 132.930.400	- 421.031.692	0,855
ANTM	2014	- 790.792.559	- 137.062.724	0,076
ANTM	2015	- 1.668.773.924	- 701.438.522	0,035
ANTM	2016	237.291.595	8.156.059	0,621
ANTM	2017	454.396.524	600.606.318	0,011
CITA	2009	84.466.501.484	29.137.321.956	0,781
CITA	2010	212.265.017.183	212.460.044.882	0,999
CITA	2011	359.790.220.147	1.253.697.447.844	0,287
CITA	2012	331.252.165.417	1.151.901.075.374	0,287
CITA	2013	915.724.757.525	2.212.365.368.781	0,413
CITA	2014	- 351.042.803.688	- 61.205.944.668	0,299
CITA	2015	- 341.237.589.644	- 2.212.365.368.781	0,154
CITA	2016	- 266.147.360.146	- 132.224.001.069	0,567
CITA	2017	46.827.759.377	296.299.289.910	0,158
CKRA	2009	- 1.571.394.613	- 289.198.991	0,981
CKRA	2010	- 56.274.477.635	- 3.285.588.066	0,981
CKRA	2011	49.442.784.218	9.756.671.461	0,981
CKRA	2012	- 4.316.901.574	- 6.062.057.584	0,712
CKRA	2013	690.253.511	430.256.735	0,965

CKRA	2014	- 318.924.105.669	- 7.847.000.858	0,959
CKRA	2015	- 56.884.570.383	- 2.650.796.294	0,502
CKRA	2016	- 54.317.476.588	- 6.859.002.142	0,864
CKRA	2017	- 260.062.552.650	- 3.138.597.594	0,994
DKFT	2009	- 5.120.086.568	- 5.997.505.643	0,853
DKFT	2010	- 4.314.139.041	- 4.558.578.347	0,946
DKFT	2011	232.737.139.325	267.481.319.957	0,871
DKFT	2012	393.668.574.628	366.767.060.436	0,996
DKFT	2013	437.377.050.560	288.272.266.047	0,996
DKFT	2014	- 77.261.357.076	- 96.445.532.726	0,801
DKFT	2015	- 43.719.979.132	- 87.666.310.531	0,798
DKFT	2016	- 79.899.963.246	- 77.341.814.982	0,975
DKFT	2017	- 58.730.253.510	- 49.646.146.969	0,997
INCO	2009	170.417.000.000	231.075.000.000	0,737
INCO	2010	437.363.000.000	596.374.000.000	0,733
INCO	2011	333.763.000.000	457.710.000.000	0,729
INCO	2012	67.494.000.000	106.908.000.000	0,631
INCO	2013	38.652.000.000	70.137.000.000	0,551
INCO	2014	172.271.000.000	249.445.000.000	0,69
INCO	2015	50.501.000.000	79.751.000.000	0,633
INCO	2016	1.906.000.000	79.751.000.000	0,023
INCO	2017	- 15.271.000.000	- 15.215.000.000	0,487
PSAB	2009	183.812.354	980.501	0,963
PSAB	2010	129.612.338	41.956.587	0,157
PSAB	2011	- 169.398	- 205.468	0,824
PSAB	2012	95.664.043	667.023.258	0,143
PSAB	2013	38.897.496	3.259.925	0,992
PSAB	2014	45.568.613	129.425.669	0,352
PSAB	2015	57.769.005	148.966.275	0,387

PSAB	2016	40.504.896	138.777.767	0,291
PSAB	2017	27.979.164	125.779.344	0,222
SMRU	2009	-	-	-
SMRU	2010	-	-	-
SMRU	2011	- 26.254.416.170	- 17.965.448.873	0,512
SMRU	2012	- 50.823.870.974	- 47.903.296.642	0,911
SMRU	2013	- 45.259.722.254	- 43.268.671.671	0,953
SMRU	2014	1.826.434	334.152	0,993
SMRU	2015	- 22.082.923	- 17.442.106	0,733
SMRU	2016	- 18.076.060	- 13.213.176	0,631
SMRU	2017	986.375	1.006.011	0,981
TINS	2009	311.877.000.000	401.844.000.000	0,776
TINS	2010	1.127.327.000.000	1.924.142.000.000	0,585
TINS	2011	1.268.085.000.000	1.973.281.000.000	0,642
TINS	2012	607.858.000.000	1.275.334.000.000	0,476
TINS	2013	801.502.000.000	1.443.721.000.000	0,555
TINS	2014	1.024.844.000.000	1.615.294.000.000	0,634
TINS	2015	168.163.000.000	686.009.000.000	0,245
TINS	2016	414.970.000.000	1.094.888.000.000	0,379
TINS	2017	716.211.000.000	1.525.563.000.000	0,469

LAMPIRAN 8

DAFTAR NILAI VARIABEL
VARIABEL TB (Tax Burden)

Tahun	TB		TB
	Earning After Tax (Laba Bersih)	Earning Before Tax	
2009	604.307.088	784.017.742	0,7708
2010	1.683.399.992	2.272.623.684	0,7407
2011	1.927.891.998	2.568.781.385	0,7505
2012	2.993.115.731	3.895.495.061	0,7684
2013	- 409.947.369	- 132.930.400	3,0839
2014	- 743.529.593	- 790.792.559	0,9402
2015	- 1.440.852.896	- 1.668.773.924	0,8634
2016	64.806.188	237.291.595	0,2731
2017	136.503.269	454.396.524	0,3004
2009	41.312.261.569	84.466.501.484	0,4891
2010	99.704.586.889	212.265.017.183	0,4697
2011	265.221.156.047	359.790.220.147	0,7372
2012	236.313.990.931	331.252.165.417	0,7134
2013	686.686.707.095	915.724.757.525	0,7499
2014	- 355.068.702.004	- 351.042.803.688	1,0115
2015	- 341.205.918.018	- 341.237.589.644	0,9999
2016	- 265.247.346.551	- 266.147.360.146	0,9966
2017	47.493.344.496	46.827.759.377	1,0142
2009	- 468.449.173	- 1.571.394.613	0,2981
2010	- 56.541.185.810	- 56.274.477.635	1,0047
2011	48.484.456.622	49.442.784.218	0,9806
2012	- 3.957.879.273	- 4.316.901.574	0,9168
2013	257.724.837	690.253.511	0,3734
2014	- 318.924.105.669	- 318.924.105.669	1,0000

2015	- 54.637.723.231	- 56.884.570.383	0,9605
2016	- 54.179.634.632	- 54.317.476.588	0,9975
2017	- 260.062.552.650	- 260.062.552.650	1,0000
2009	- 3.898.316.038	- 5.120.086.568	0,7614
2010	- 3.698.502.733	- 4.314.139.041	0,8573
2011	177.475.279.701	232.737.139.325	0,7626
2012	303.447.766.556	393.668.574.628	0,7708
2013	337.286.068.438	437.377.050.560	0,7712
2014	- 46.729.519.102	- 77.261.357.076	0,6048
2015	- 32.644.552.934	- 43.719.979.132	0,7467
2016	- 87.161.029.519	- 79.899.963.246	1,0909
2017	- 44.593.748.354	- 58.730.253.510	0,7593
2009	236.704.000.000	170.417.000.000	1,3890
2010	581.343.000.000	437.363.000.000	1,3292
2011	452.322.000.000	333.763.000.000	1,3552
2012	91.423.000.000	67.494.000.000	1,3545
2013	55.459.000.000	38.652.000.000	1,4348
2014	236.931.000.000	172.271.000.000	1,3753
2015	69.824.000.000	50.501.000.000	1,3826
2016	5.165.000.000	1.906.000.000	0,3690
2017	- 23.020.000.000	- 15.271.000.000	1,5074
2009	515.227.694	183.812.354	2,8030
2010	88.166.919	129.612.338	0,6802
2011	- 153.354	- 169.398	0,9053
2012	87.869.815	95.664.043	0,9185
2013	25.877.760	38.897.496	0,6653
2014	31.271.904	45.568.613	0,6863
2015	25.877.760	57.769.005	0,4480
2016	22.220.964	40.504.896	0,5486

2017	15.898.012	27.979.164	0,5682
2009	-	-	-
2010	-	-	-
2011	- 20.859.292.502	- 26.254.416.170	0,7945
2012	- 65.715.372.712	- 50.823.870.974	1,2930
2013	- 45.548.862.927	- 45.259.722.254	1,0064
2014	- 2.813.638	- 1.826.434	1,5405
2015	- 19.496.502	- 22.082.923	0,8829
2016	- 16.795.922	- 18.076.060	0,9292
2017	2.409.475	986.375	2,4428
2009	170.950.000.000	311.877.000.000	0,5481
2010	947.958.000.000	1.127.327.000.000	0,8409
2011	896.806.000.000	1.268.085.000.000	0,7072
2012	431.589.000.000	607.858.000.000	0,7100
2013	515.102.000.000	801.502.000.000	0,6427
2014	672.991.000.000	1.024.844.000.000	0,6567
2015	101.561.000.000	168.163.000.000	0,6039
2016	251.969.000.000	414.970.000.000	0,6072
2017	502.417.000.000	716.211.000.000	0,7015

LAMPIRAN 9

DAFTAR NILAI VARIABEL
VARIABEL ROE (Return On Equity)

604.307.088	8.148.939.490	7,15
1.683.399.992	9.580.098.225	18,99
1.927.891.998	10.772.043.550	18,94
2.993.115.731	12.832.316.056	25,36
- 409.947.369	12.793.487.532	3,20
- 743.529.593	12.049.916.889	-6,50
- 1.440.852.896	18.316.718.962	-7,87
64.806.188	18.404.795.573	0,35
136.503.269	184.904.035.117	0,74
41.312.261.569	381.028.074.654	10,84
99.704.586.889	635.438.157.670	17,83
265.221.156.047	951.670.879.422	25,63
236.313.990.931	1.134.652.334.465	20,83
686.686.707.095	2.098.275.221.251	26,35
- 355.068.702.004	1.671.607.604.432	-23,39
- 341.205.918.018	1.292.037.598.118	-26,41
- 265.247.346.551	962.828.982.988	-23,24
47.493.344.496	914.594.891.667	5,19
- 468.449.173	1.225.045.681.480	-0,12
- 56.541.185.810	1.168.504.495.670	-6,00

48.484.456.622	1.174.253.224.219	4,13
- 3.957.879.273	1.172.825.729.969	-0,34
257.724.837	1.186.228.727.307	0,04
- 318.924.105.669	980.503.156.656	-27,67
- 54.637.723.231	942.073.020.712	-5,80
- 54.179.634.632	884.147.378.572	-5,58
- 260.062.552.650	554.345.682.696	-45,67
- 3.898.316.038	4.142.207.478	-94,18
- 3.698.502.733	443.704.745	-915,11
177.475.279.701	1.158.626.307.737	15,32
303.447.766.556	1.386.445.565.793	21,89
337.286.068.438	1.453.215.410.491	23,21
- 46.729.519.102	1.134.832.371.800	-4,70
- 32.644.552.934	1.307.544.957.131	-2,50
- 87.161.029.519	1.214.061.323.994	-7,18
- 44.593.748.354	1.169.437.241.744	-3,81
236.704.000.000	1.581.306.000.000	10,78
581.343.000.000	1.679.840.000.000	26,04
452.322.000.000	1.769.169.000.000	18,87
91.423.000.000	1.721.434.000.000	3,92
55.459.000.000	1.714.266.000.000	2,25
236.931.000.000	1.785.353.000.000	9,65
69.824.000.000	1.833.957.000.000	2,75
5.165.000.000	1.834.589.000.000	2,75

- 23.020.000.000	1.819.367.000.000	-0,84
515.227.694	5.923.493.973	2,56
88.166.919	5.981.912.049	-20,93
- 153.354	285.992	-51,91
87.869.815	285.717.063	-51,92
25.877.760	259.387.919	28,37
31.271.904	285.252.745	-10,15
25.877.760	313.288.267	9,07
22.220.964	242.085.869	9,86
15.898.012	350.024.364	6,50
-	-	88,24
-	-	-0,48
-	-	-6,18
20.859.292.502	337.478.079.426	-24,18
- 65.715.372.712	271.762.706.714	-13,54
- 45.548.862.927	226.213.843.787	-2,65
- 2.813.638	105.996.370	-8,00
- 19.496.502	89.552.635	-22,87
- 16.795.922	73.429.366	3,19
2.409.475	75.598.334	9,15
170.950.000.000	3.299.239.000.000	22,42
947.958.000.000	4.203.075.000.000	19,51
896.806.000.000	4.597.795.000.000	9,47
431.589.000.000	6.130.320.000.000	10,53
515.102.000.000	7.883.294.000.000	

672.991.000.000	4.499.801.000.000	11,38
101.561.000.000	5.371.068.000.000	1,89
251.969.000.000	5.653.685.000.000	4,46
502.417.000.000	6.061.493.000.000	8,29

LAMPIRAN 10
HASIL UJI SPSS

STATISTIK DESKRIPTIF

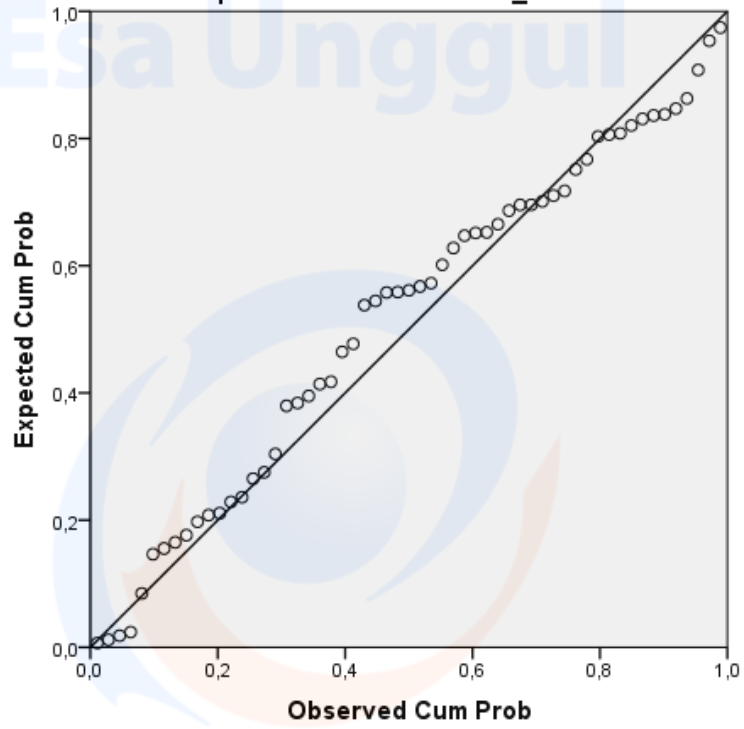
Tabel
Hasil Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROE_1	57	-,277	,284	,03692	,146544
FLM	57	,162	3,523	1,64824	,674140
NPM	57	-,792	,715	,04752	,258295
TATO	57	,001	1,636	,47844	,390569
OPM	57	-,881	1,590	,16437	,343306
IB_1	57	,023	,997	,64439	,292409
TB	57	,273	1,000	,70690	,190197
Valid N (listwise)	57				

LAMPIRAN 11
HASIL UJI SPSS

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: ROE_1



LAMPIRAN 12
HASIL UJI SPSS

Tabel
Uji Multikolinieritas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-,001	,079		-,007	,994		
FLM	-,002	,022	-,011	-,115	,909	,896	1,116
NPM	,139	,079	,244	1,764	,084	,467	2,142
1 TATO	,157	,037	,418	4,212	,000	,911	1,097
OPM	,023	,062	,054	,373	,711	,432	2,317
IB_1	,164	,052	,327	3,131	,003	,823	1,216
TB	-,211	,077	-,274	-2,759	,008	,908	1,101

**LAMPIRAN 13
HASIL UJI SPSS****Tabel
Uji Autokolerasi****Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,743 ^a	,552	,498	,103846	1,858

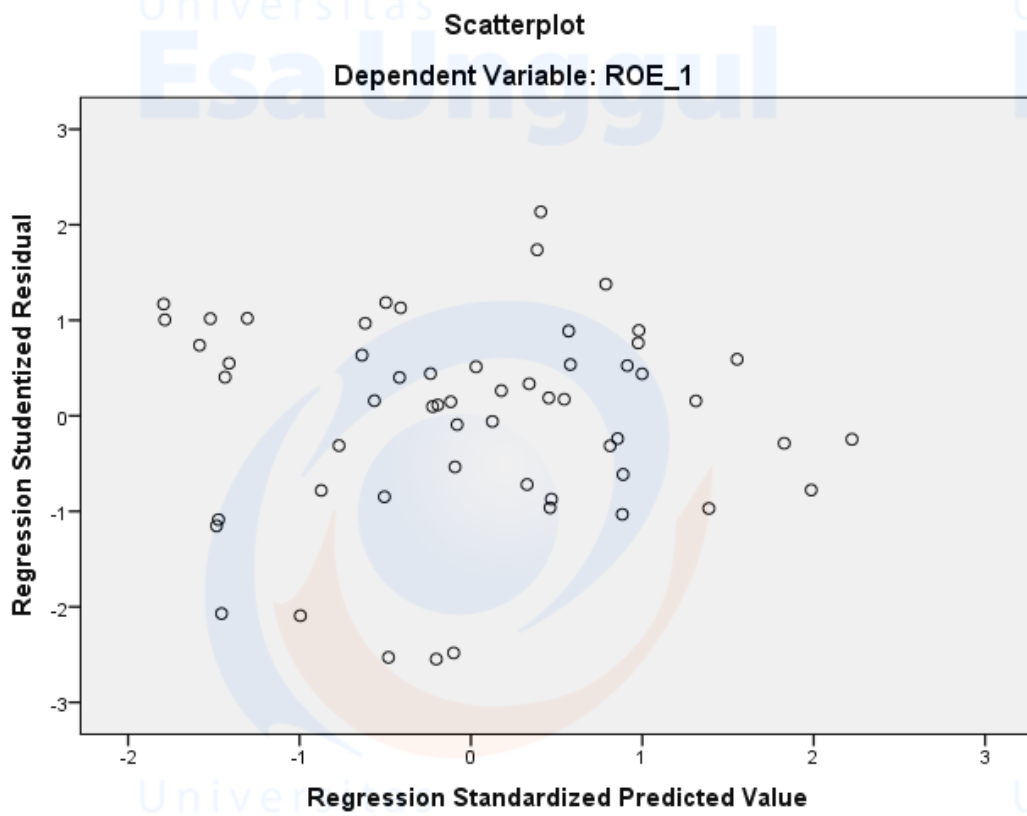
a. Predictors: (Constant), TB, OPM, TATO, FLM, IB_1, NPM

b. Dependent Variable: ROE_1

**LAMPIRAN 14
HASIL UJI SPSS**

Gambar

Hasil Uji Heteroskedastisitas



LAMPIRAN 15
HASIL UJI SPSS

Tabel
Uji Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,004	,059		-,068	,946
FLM	-,015	,002	-,604	-8,598	,000
NPM	,140	,075	,186	1,857	,068
TATO	,155	,033	,339	4,649	,000
OPM	,033	,058	,058	,559	,578
IB_1	,144	,048	,229	2,987	,004
TB	-,166	,067	-,180	-2,489	,016

**LAMPIRAN 16
HASIL UJI SPSS****Tabel
Hasil Uji F**

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1,535	6	,256	25,121	,000 ^b
Residual	,591	58	,010		
Total	2,126	64			

LAMPIRAN 17
HASIL UJI SPSS

Tabel Hasil Uji t
Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-,001	,079		-,007	,994
FLM	-,002	,022	-,011	-,115	,909
NPM	,139	,079	,244	1,764	,084
1 TATO	,157	,037	,418	4,212	,000
OPM	,023	,062	,054	,373	,711
IB_1	,164	,052	,327	3,131	,003
TB	-,211	,077	-,274	-2,759	,008