

LAMPIRAN

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Lampiran 1

Daftar nama sampel perusahaan perdagangan yang terdaftar BEI tahun 2009 – 2012 :

NO	KODE	NAMA PERUSAHAAN	TANGGAL IPO
1	ACES	Ace Hardware Indonesia Tbk, PT	6-Nov-07
2	AIMS	Akbar Indo Makmur Sitimec Tbk, PT	20-Jul-01
3	AKRA	AKR Corporindo Tbk, PT	30-Oct-94
4	ASIA	Asia Natural Resources Tbk, PT	20-Oct-94
5	BMSR	Bintang Mitra Semestaraya Tbk, PT	29-Dec-99
6	CENT	Central Online Tbk, PT	1-Nov-01
7	CLPI	Color pak Indonesia Tbk, PT	30-Nov-01
8	CNKO	Exploitasi Energi Indonesia Tbk, PT	20-Nov-01
9	CSAP	Catur Sentosa Adiprana Tbk, PT	12-Dec-07
10	EPMT	Enseval Putera Megatrading Tbk, PT	1-Aug-94
11	FISH	Fks Multi Agro Tbk, PT	18-Jan-02
12	HERO	Hero Supermarket Tbk, PT	2-Dec-89
13	HEXA	Hexindo Adiperkasa Tbk, PT	13-Feb-95
14	INTA	Intraco Penta Tbk, PT	23-Aug-93
15	INTD	Inter Delta Tbk, PT	18-Dec-89
16	ITMA	Sumber Andalan Energi Tbk, PT	10-Dec-90
17	ITTG	Leo Investment Tbk, PT	26-Nov-01
18	JKON	Jaya Konstruksi Manggala Pratama Tbk, PT	4-Dec-07
19	KONI	Perdana Bangun Pusaka Tbk, PT	22-Aug-95
20	LPPF	Matahari Departemen Store Tbk, PT	9-Oct-89
21	LTLS	Lautan Luas Tbk, PT	21-Jul-97
22	MAPI	Mitra Adiperkasa Tbk, PT	10-Nov-04
23	MDRN	Modern Internasional Tbk, PT	16-Jul-91
24	MICE	Multi Indocitra Tbk, PT	2-Nov-05
25	MPPA	Matahari Putra Prima Tbk, PT	21-Dec-92
26	OKAS	Ancaro Indonesia Resources Tbk, PT	29-Mar-06
27	RALS	Ramayana Lestari Sentosa Tbk, PT	24-Jul-96
28	RIMO	Rimo Catur Lestari Tbk, PT	10-Nov-02
29	SDPC	Millennium Pharmacon International Tbk, PT	7-May-90
30	SONA	Sona Topas Tourism Industry Tbk, PT	12-Jul-92
31	SQMI	Renuka Coalindo Tbk, PT	15-Jul-04
32	TGKA	Tigarakasa Satria Tbk, PT	11-Jun-90
33	TIRA	Tira Austenite Tbk, PT	27-Jul-93
34	TKGA	Primatama Prima Sakti Tbk, PT	6-Jan-92
35	TMPI	Agis Tbk, PT	26-Jan-95
36	TURI	Tunas Ridean Tbk, PT	6-May-95
37	UNTR	United Tractor Tbk, PT	19-Sep-89
38	WAPO	Wahana Prontural Tbk, PT	22-Jun-01
39	WICO	Wicaksana Overseas International Tbk, PT	8-Aug-94

Lampiran 2

Perhitungan *Value Added Intellectual Capital*, Tingkat Pertumbuhan, dan *moderating Value Added Intellectual Capital* dan Tingkat Pertumbuhan, ROA, dan ROI :

NO	THN	KODE	ROA	ROI	VAIC	P	VAICP
1	2009	ACES	0.21	0.16	3.42	0.37	1.27
2	2009	AIMS	0.01	0.00	2.49	0.96	2.38
3	2009	AKRA	0.08	0.05	5.07	1.21	6.11
4	2009	ASIA	0.13	0.08	4.74	3.52	16.68
5	2009	BMSR	(0.02)	(0.03)	(1.32)	0.67	(0.89)
6	2009	CENT	0.11	0.11	2.61	1.54	4.01
7	2009	CLPI	0.20	0.14	10.74	2.81	30.13
8	2009	CNKO	0.00	0.00	3.32	0.54	1.80
9	2009	CSAP	0.02	0.01	1.41	0.86	1.21
10	2009	EPMT	0.15	0.11	10.32	1.07	11.00
11	2009	FISH	0.08	0.06	5.78	1.54	8.90
12	2009	HERO	0.08	0.06	2.06	0.72	1.48
13	2009	HEXA	0.14	0.10	7.25	1.91	13.81
14	2009	INTA	0.06	0.04	2.58	0.71	1.84
15	2009	INTD	(0.02)	(0.02)	1.04	2.53	2.62
16	2009	ITMA	0.07	0.15	2.73	2.83	7.73
17	2009	ITTG	(0.44)	(0.40)	4.47	3.56	15.93
18	2009	JKON	0.13	0.08	4.13	1.95	8.06
19	2009	KONI	0.07	0.06	3.01	0.82	2.47
20	2009	LPPF	(0.01)	(0.01)	0.90	2.18	1.98
21	2009	LTLS	0.04	0.03	2.23	0.88	1.96
22	2009	MAPI	0.08	0.05	2.22	0.92	2.05
23	2009	MDRN	0.03	0.02	1.63	0.61	1.00
24	2009	MICE	0.17	0.10	3.59	0.68	2.44
25	2009	MPPA	0.04	0.03	1.84	1.06	1.95
26	2009	OKAS	0.11	0.02	4.37	1.26	5.50
27	2009	RALS	0.13	0.10	2.80	1.59	4.47
28	2009	RIMO	(1.77)	(1.71)	(0.85)	2.84	(2.40)
29	2009	SDPC	0.06	0.04	2.02	0.97	1.95
30	2009	SONA	0.07	0.05	2.60	1.68	4.37
31	2009	SQMI	(0.10)	(0.10)	(2.97)	1.54	(4.56)
32	2009	TGKA	0.05	0.03	2.02	0.94	1.90
33	2009	TIRA	0.03	0.01	1.51	1.10	1.66
34	2009	TKGA	0.01	0.00	1.45	1.09	1.58
35	2009	TMPI	(0.01)	(0.00)	(1.46)	0.56	(0.81)

36	2009	TURI	0.23	0.18	5.37	0.78	4.18
37	2009	UNTR	0.22	0.16	9.37	2.46	23.05
38	2009	WAPO	0.00	0.00	1.38	0.85	1.17
39	2009	WICO	0.04	0.04	2.28	0.96	2.18
40	2010	ACES	0.19	0.15	3.08	0.55	1.69
41	2010	AIMS	0.00	0.00	2.15	0.96	2.05
42	2010	AKRA	0.05	0.04	4.13	1.48	6.13
43	2010	ASIA	0.12	0.05	4.09	3.01	12.28
44	2010	BMSR	(0.07)	(0.08)	(7.84)	0.89	(6.96)
45	2010	CENT	0.01	0.01	1.54	1.02	1.57
46	2010	CLPI	0.14	0.10	8.71	0.89	7.79
47	2010	CNKO	0.08	0.06	26.60	0.94	25.01
48	2010	CSAP	0.03	0.02	1.67	0.87	1.46
49	2010	EPMT	0.11	0.08	7.45	1.24	9.26
50	2010	FISH	0.07	0.05	7.30	1.21	8.85
51	2010	HERO	0.09	0.07	2.19	0.68	1.49
52	2010	HEXA	0.17	0.13	9.43	3.39	31.99
53	2010	INTA	0.07	0.05	3.41	0.86	2.94
54	2010	INTD	0.06	0.05	1.78	1.08	1.92
55	2010	ITMA	(0.29)	(0.29)	(2.78)	1.71	(4.76)
56	2010	ITTG	2.68	2.63	16.08	15.09	242.60
57	2010	JKON	0.09	0.06	3.73	1.81	6.77
58	2010	KONI	0.03	0.02	1.86	0.81	1.51
59	2010	LPPF	0.16	0.12	3.82	2.18	8.32
60	2010	LTLS	0.04	0.02	2.23	0.89	1.99
61	2010	MAPI	0.08	0.05	2.09	1.81	3.78
62	2010	MDRN	0.06	0.05	2.17	0.89	1.93
63	2010	MICE	0.13	0.08	3.15	0.89	2.79
64	2010	MPPA	0.00	0.51	1.25	1.10	1.37
65	2010	OKAS	0.07	0.01	3.04	1.15	3.51
66	2010	RALS	0.12	0.10	2.64	1.96	5.18
67	2010	RIMO	(0.62)	(0.62)	0.92	3.34	3.06
68	2010	SDPC	0.01	0.01	1.26	0.87	1.09
69	2010	SONA	0.13	0.10	3.95	1.44	5.70
70	2010	SQMI	0.06	0.31	3.36	1.89	6.34
71	2010	TGKA	0.08	0.06	2.63	1.09	2.87
72	2010	TIRA	0.04	0.02	1.63	1.03	1.68
73	2010	TKGA	(0.08)	(0.06)	0.78	1.15	0.89
74	2010	TMPI	0.00	0.00	1.52	0.91	1.38
75	2010	TURI	0.17	0.13	4.08	1.96	8.01
76	2010	UNTR	0.17	0.13	7.85	3.02	23.68
77	2010	WAPO	(0.09)	(0.07)	(34.02)	0.92	(31.33)
78	2010	WICO	0.00	0.00	1.00	0.95	0.95
79	2011	ACES	0.26	0.19	3.23	0.64	2.05
80	2011	AIMS	0.00	0.00	1.91	1.04	1.98

81	2011	AKRA	0.09	0.06	6.14	1.96	12.04
82	2011	ASIA	(0.26)	(0.15)	(3.95)	2.22	(8.76)
83	2011	BMSR	(0.01)	(0.01)	(5.35)	0.81	(4.32)
84	2011	CENT	0.01	0.00	1.29	0.74	0.95
85	2011	CLPI	0.10	0.07	4.41	1.69	7.44
86	2011	CNKO	0.07	0.05	17.66	0.82	14.41
87	2011	CSAP	0.05	0.04	1.99	1.04	2.06
88	2011	EPMT	0.11	0.08	3.17	0.83	2.64
89	2011	FISH	0.02	0.02	3.95	1.36	5.37
90	2011	HERO	0.10	0.07	2.24	0.71	1.60
91	2011	HEXA	0.19	0.14	7.29	2.96	21.57
92	2011	INTA	0.05	0.03	3.39	1.20	4.06
93	2011	INTD	0.15	0.11	2.82	1.60	4.49
94	2011	ITMA	(0.15)	(0.11)	(0.38)	1.87	(0.71)
95	2011	ITTG	(0.18)	(0.16)	(0.86)	6.81	(5.88)
96	2011	JKON	0.09	0.06	3.91	2.46	9.60
97	2011	KONI	0.06	0.04	2.16	0.83	1.79
98	2011	LPPF	0.30	0.19	3.56	5.01	17.83
99	2011	LTLS	0.03	0.03	1.97	0.92	1.81
100	2011	MAPI	0.11	0.08	2.40	2.53	6.08
101	2011	MDRN	0.07	0.05	2.50	0.96	2.41
102	2011	MICE	0.12	0.08	2.86	0.80	2.29
103	2011	MPPA	0.02	0.01	1.60	0.95	1.52
104	2011	OKAS	(0.01)	(0.01)	0.65	1.01	0.65
105	2011	RALS	0.12	0.10	2.66	1.60	4.27
106	2011	RIMO	(1.32)	(1.22)	(0.98)	6.21	(6.07)
107	2011	SDPC	0.02	0.01	1.44	0.86	1.24
108	2011	SONA	0.14	0.11	3.41	1.43	4.88
109	2011	SQMI	0.10	0.34	2.35	6.46	15.17
110	2011	TGKA	0.07	0.05	2.48	1.24	3.07
111	2011	TIRA	0.06	0.03	1.78	1.00	1.78
112	2011	TKGA	(0.06)	(0.05)	0.89	1.19	1.07
113	2011	TMPI	0.00	0.01	1.52	0.87	1.32
114	2011	TURI	0.17	0.13	3.93	1.74	6.83
115	2011	UNTR	0.17	0.13	6.93	2.52	17.49
116	2011	WAPO	(0.88)	(0.87)	(183.60)	1.67	(306.61)
117	2011	WICO	0.01	0.01	1.29	0.95	1.22
118	2012	ACES	0.28	0.22	3.27	0.89	2.90
119	2012	AIMS	0.02	0.01	1.47	7.11	10.47
120	2012	AKRA	0.07	0.05	6.41	2.00	12.80
121	2012	ASIA	(0.09)	(0.12)	(0.46)	2.51	(1.14)
122	2012	BMSR	(0.04)	(0.04)	(1.78)	0.79	(1.40)
123	2012	CENT	(0.06)	(0.07)	(0.11)	6.71	(0.77)
124	2012	CLPI	0.11	0.08	8.19	1.56	12.81
125	2012	CNKO	0.07	0.05	10.62	1.41	14.93

126	2012	CSAP	0.03	0.03	1.74	1.01	1.75
127	2012	EPMT	0.11	0.08	3.19	1.28	4.10
128	2012	FISH	0.06	0.04	5.11	1.29	6.59
129	2012	HERO	0.08	0.04	2.18	0.96	2.08
130	2012	HEXA	0.20	0.15	7.64	2.13	16.23
131	2012	INTA	0.01	0.00	1.36	1.11	1.51
132	2012	INTD	0.10	0.07	2.15	1.56	3.37
133	2012	ITMA	0.46	0.44	130.71	0.18	22.93
134	2012	ITTG	(0.04)	(0.04)	(15.56)	0.41	(6.36)
135	2012	JKON	0.10	0.07	4.08	2.32	9.48
136	2012	KONI	0.05	0.03	2.14	0.88	1.89
137	2012	LPPF	0.40	0.26	4.14	4.35	18.01
138	2012	LTLS	0.04	0.04	2.03	0.86	1.75
139	2012	MAPI	0.10	0.07	2.31	2.48	5.73
140	2012	MDRN	0.04	0.03	2.10	0.71	1.50
141	2012	MICE	0.13	0.10	2.81	0.76	2.15
142	2012	MPPA	0.03	0.03	1.82	1.31	2.39
143	2012	OKAS	(0.01)	(0.02)	(0.07)	0.95	(0.06)
144	2012	RALS	0.12	0.10	2.74	2.38	6.51
145	2012	RIMO	(1.74)	(1.73)	(0.46)	14.04	(6.46)
146	2012	SDPC	0.03	0.03	1.71	0.90	1.55
147	2012	SONA	0.13	0.10	3.67	1.25	4.59
148	2012	SQMI	(0.03)	(0.05)	3.39	2.65	8.99
149	2012	TGKA	0.07	0.05	2.40	1.44	3.45
150	2012	TIRA	0.05	0.03	1.68	0.98	1.65
151	2012	TKGA	(0.06)	(0.06)	0.91	1.27	1.16
152	2012	TMPI	0.00	0.00	1.39	2.23	3.12
153	2012	TURI	0.16	0.12	3.89	2.03	7.91
154	2012	UNTR	0.15	0.12	3.85	1.82	7.00
155	2012	WAPO	0.06	0.04	10.41	1.30	13.55
156	2012	WICO	0.57	0.54	6.51	0.86	5.57

Lampiran 3

Hasil pengujian SPSS :

1. Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	156	.00	2.68	.0952	.22570
ROI	156	.00	2.63	.0813	.22262
VAIC	156	.00	130.71	4.0841	10.75779
P	156	.18	15.09	1.7640	1.90341
VAICP	156	.00	242.60	6.7567	20.00116
Valid N (listwise)	156				

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		ROA	ROI	VAIC	P	VAICP
N		156	156	156	156	156
Normal Parameters ^{a,b}	Mean	.0952	.0813	4.0841	1.7640	6.7567
	Std. Deviation	.22570	.22262	10.75779	1.90341	20.00116
Most Extreme Differences	Absolute	.337	.358	.352	.241	.368
	Positive	.280	.298	.313	.228	.283
	Negative	-.337	-.358	-.352	-.241	-.368
Kolmogorov-Smirnov Z		4.204	4.465	4.398	3.008	4.593
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000

One-Sample Kolmogorov-Smirnov Test

		LNROA	LNROI	LN VAIC	LNP	LNLN VAICP
N		112	111	120	120	120
Normal Parameters ^{a,b}	Mean	-2.5990	-2.8580	1.1124	.2357	.0468
	Std. Deviation	.79653	.86153	.57250	.49124	.77457
Most Extreme Differences	Absolute	.117	.094	.086	.122	.109
	Positive	.060	.069	.086	.122	.061
	Negative	-.117	-.094	-.060	-.075	-.109
Kolmogorov-Smirnov Z		1.239	.992	.941	1.337	1.190
Asymp. Sig. (2-tailed)		.093	.279	.339	.056	.118

a. Test distribution is Normal.

b. Calculated from data.

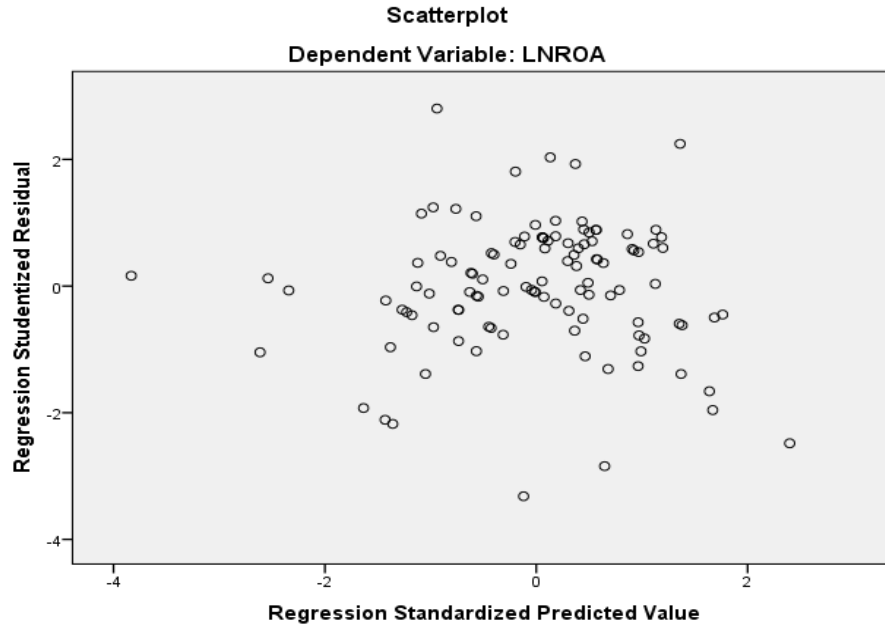
3. Uji Asumsi Klasik ROA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.683 ^a	.467	.452	.58981	1.341

a. Predictors: (Constant), LNLNVAICP, LNP, LNVAIC

b. Dependent Variable: LNROA



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-2.712	.256		-10.585	.000		
LNVAIC	.157	.204	.112	.772	.442	.236	4.236
LNP	-.636	.209	-.395	-3.043	.003	.294	3.404
LNLNVAICP	.856	.213	.803	4.016	.000	.123	8.101

a. Dependent Variable: LNROA

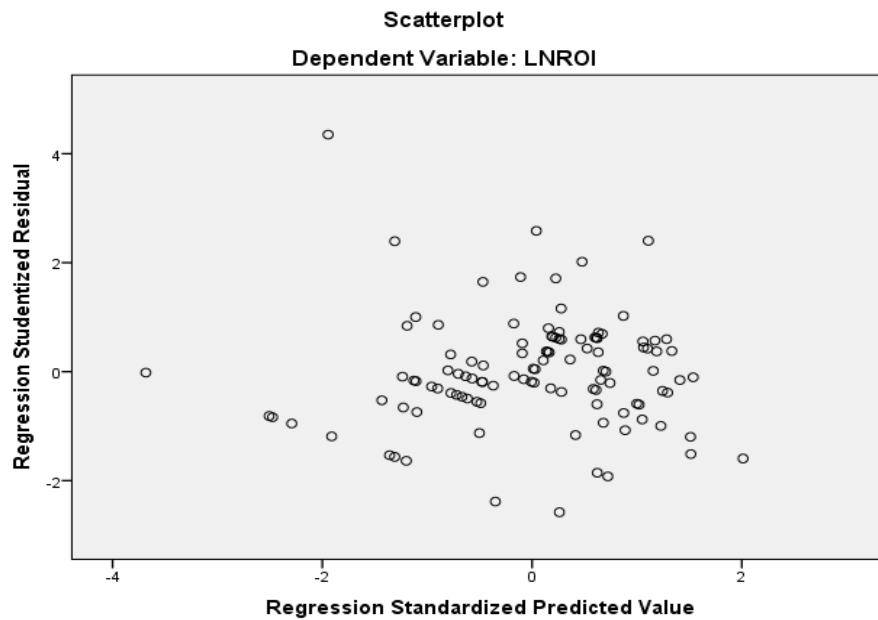
4. Uji Asumsi Klasik ROI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.547 ^a	.299	.280	.73117	1.632

a. Predictors: (Constant), LNLNVAICP, LNP, LNVAIC

b. Dependent Variable: LNROI



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-2.957	.319		-9.276	.000		
1 LNVAIC	.102	.252	.067	.403	.688	.236	4.229
LNP	-.357	.257	-.206	-1.389	.168	.298	3.359
LNLNVAICP	.698	.260	.617	2.688	.008	.124	8.040

a. Dependent Variable: LNROI

5. Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	32.853	3	10.951	31.479	.000 ^b
Residual	37.571	108	.348		
Total	70.425	111			

a. Dependent Variable: LNROA

b. Predictors: (Constant), LNLNVAICP, LNP, LNVAIC

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	24.441	3	8.147	15.239	.000 ^b
Residual	57.204	107	.535		
Total	81.645	110			

a. Dependent Variable: LNROI

b. Predictors: (Constant), LNLNVAICP, LNP, LNVAIC

6. Uji t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2.712	.256		-10.585	.000
LNVAIC	.157	.204	.112	.772	.442
LNP	-.636	.209	-.395	-3.043	.003
LNLNVAICP	.856	.213	.803	4.016	.000

a. Dependent Variable: LNROA

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2.957	.319		-9.276	.000
LNVAIC	.102	.252	.067	.403	.688
LNP	-.357	.257	-.206	-1.389	.168
LNLNVAICP	.698	.260	.617	2.688	.008

a. Dependent Variable: LNROI