

## LAMPIRAN

### Perusahaan Ritel yang Terdaftar di BEI tahun 2010

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	ACES	ACE HARDWARE INDONESIA TBK
2	AMRT	SUMBER ALFARIA TRIJAYA TBK
3	CENT	CENTRIN ONLINE TBK
4	CSAP	CATUR SENTOSA ADIPRANA TBK
5	GOLD	GOLDEN RETAILINDO TBK
6	HERO	HERO SUPERMARKET TBK
7	KOIN	KOKOH INTI AREBAMA TBK
8	LPPF	MATAHARI DEPARTMENT STORE TBK
9	MAPI	MITRA ADIPERKASA TBK
10	MIDI	MIDI UTAMA INDONESIA TBK
11	MPPA	MATAHARI PUTRA PRIMA TBK
12	RALS	RAMAYANA LESTARI SENTOSA TBK
13	RIMO	RIMO CATUR LESTARI TBK
14	SKYB	SKYBEE TBK
15	SONA	SONA TOPAS TOURISM INDUSTRY TBK
16	TKGA	PERMATA PRIMA SAKTI TBK
17	TRIO	TRIKOMSEL OKE TBK

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**Data Perhitungan Variabel Perusahaan Ritel yang Terdaftar di BEI 2010**

<b>NO</b>	<b>KODE</b>	<b>KM</b>	<b>KI</b>	<b>DK</b>	<b>DD</b>	<b>KA</b>	<b>DA</b>	<b>PBV</b>
1	ACES	0,00000583	0,72	0,33	-	3	0,03	4,41
2	AMRT	-	0,89	0,40	-	3	-0,37	9,01
3	CENT	0,00518159	0,78	-	-	3	-0,26	0,16
4	CSAP	-	0,62	0,40	0,25	3	0,03	0,61
5	GOLD	0,13986014	0,56	0,33	0,50	3	0,02	2,06
6	HERO	-	0,97	0,33	-	3	-0,13	1,47
7	KOIN	-	0,71	0,50	0,33	3	-2,22	1,45
8	LPPF	-	0,98	0,33	-	4	-1,59	1,37
9	MAPI	-	0,59	0,40	0,17	3	-0,16	3,70
10	MIDI	0,00425000	0,85	0,33	-	-	-0,49	3,68
11	MPPA	-	0,48	0,67	-	3	0,56	1,09
12	RALS	0,03664036	0,56	0,50	-	3	-0,05	1,93
13	RIMO	-	0,11	0,50	-	-	0,17	-0,69
14	SKYB	0,00000427	0,60	0,33	0,25	3	2,61	2,16
15	SONA	0,04178593	0,89	0,50	-	3	-0,01	2,10
16	TKGA	0,30799038	0,63	0,33	-	-	-0,53	-4,87
17	TRIO	0,02637528	0,87	0,50	0,20	3	0,24	3,70

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<b>NO</b>	<b>KODE</b>	<b>KM</b>	<b>KI</b>	<b>DK</b>	<b>DD</b>	<b>KA</b>	<b>DA</b>	<b>PBV</b>
1	ACES	0,00000583	0,72	0,50	0,75	3	0,05	7,17
2	AMRT	-	0,75	0,60	-	3	-0,31	12,69
3	CENT	0,00518159	0,84	-	-	3	0,00	0,06
4	CSAP	0,05396441	0,44	0,40	-	3	-0,04	1,49
5	ERAA	0,00362206	0,75	0,33	0,11	-	-0,11	2,23
6	GOLD	0,13986014	0,56	0,33	0,50	3	-0,10	1,85
7	HERO	-	0,97	0,33	-	3	-0,08	1,00
8	KOIN	-	0,99	0,33	-	3	-0,28	17,24
9	LPPF	-	0,98	0,33	-	4	-0,58	-2,48
10	MAPI	-	0,56	0,40	0,14	3	-0,05	6,43
11	MIDI	0,00425000	0,85	0,67	-	3	-0,20	3,01
12	MPPA	-	0,55	0,67	0,20	3	0,01	0,92
13	RALS	0,03664036	0,56	0,50	-	3	-0,12	2,15
14	RIMO	-	0,11	0,50	-	-	-0,63	-0,74
15	SKYB	0,00000427	0,75	0,33	0,20	3	0,00	1,56
16	SONA	0,14958545	0,78	0,33	-	3	0,10	2,09
17	TKGA	0,30799038	0,63	0,33	-	3	-0,81	-1,53
18	TRIO	0,02639213	0,84	0,50	0,17	3	0,33	3,22

**Data Perhitungan Variabel Perusahaan Ritel yang Terdaftar di BEI 2012**

<b>NO</b>	<b>KODE</b>	<b>KM</b>	<b>KI</b>	<b>DK</b>	<b>DD</b>	<b>KA</b>	<b>DA</b>	<b>PBV</b>
1	ACES	0,00000583	0,60	0,33	0,33	3	0,07	10,39
2	AMRT	-	0,80	0,60	-	3	-0,26	7,31
3	CENT	0,00519029	0,90	0,50	-	3	-0,09	1,50
4	CSAP	0,05396441	0,44	0,40	-	3	-0,08	1,03
5	ERAA	0,00310481	0,60	0,33	0,13	3	-0,57	3,51
6	GLOB	-	0,90	0,33	0,17	3	-0,13	2,91
7	GOLD	0,13986014	0,72	0,67	0,50	3	0,00	1,61
8	HERO	-	0,83	0,38	-	3	-0,09	8,73
9	KOIN	-	0,71	0,33	0,33	3	0,00	7,55
10	LPPF	-	0,98	0,29	-	4	-0,39	-18,28
11	MAPI	-	0,56	0,40	0,14	3	-0,01	6,30
12	MIDI	0,00425000	0,85	0,67	-	3	-0,30	5,12
13	MPPA	-	0,55	0,67	0,20	3	-0,05	2,89
14	RALS	0,03664036	0,56	0,50	-	3	-0,10	3,36
15	RANC	-	0,75	0,33	0,17	3	-0,06	3,96
16	RIMO	-	0,11	0,50	-	-	-1,11	-1,07
17	SKYB	-	0,75	-	0,50	3	-0,05	1,55
18	SONA	0,10779952	0,78	0,33	-	3	-0,14	1,45
19	TELE	-	0,75	0,33	-	3	-0,13	3,29
20	TKGA	0,30799038	0,63	0,33	-	3	3,99	-3,25
21	TRIO	0,01206448	0,91	0,40	0,17	3	0,05	4,60



**Data Perhitungan Variabel Perusahaan Ritel yang Terdaftar di BEI 2013**

<b>NO</b>	<b>KODE</b>	<b>KM</b>	<b>KI</b>	<b>DK</b>	<b>DD</b>	<b>KA</b>	<b>DA</b>	<b>PBV</b>
1	ACES	0,00000583	0,60	0,50	0,25	3	0,11	6,67
2	AMRT	-	0,60	0,60	-	3	-0,24	7,25
3	CENT	-	0,51	0,33	0,25	3	0,62	2,00
4	CSAP	0,05396441	0,44	0,40	-	3	-0,03	1,07
5	ECII	0,23146396	0,39	0,40	0,25	3	0,45	1,82
6	ERAA	0,00310481	0,60	0,33	0,17	3	0,19	1,26
7	GLOB	-	0,90	0,33	0,20	3	-0,20	2,68
8	GOLD	0,13986014	0,72	0,67	0,50	3	-0,04	1,18
9	HERO	-	0,83	0,33	-	3	0,16	2,04
10	KOIN	-	0,91	0,33	-	3	-0,11	4,58
11	LPPF	-	0,98	0,17	-	4	-0,24	-56,02
12	MAPI	-	0,56	0,40	0,14	3	0,01	4,36
13	MIDI	0,00650510	0,87	0,67	-	3	-0,30	3,02
14	MPPA	-	0,83	0,43	0,17	3	-0,09	4,52
15	RALS	0,03664036	0,56	0,50	-	3	-0,07	2,82
16	RANC	-	0,74	0,33	0,14	3	-0,08	2,76
17	RIMO	-	0,11	0,50	-	-	-0,21	-1,17
18	SKYB	-	0,74	0,50	0,33	3	0,09	1,23
19	SONA	0,10779952	0,80	0,33	0,14	3	0,06	2,56
20	TELE	-	0,64	0,33	-	3	0,46	3,41
21	TKGA	-	0,94	0,40	-	3	-0,11	3,11
22	TRIO	0,01206448	0,91	0,40	0,13	3	0,28	2,93

**Data Perhitungan Variabel Perusahaan Ritel yang Terdaftar di BEI 2014**

<b>NO</b>	<b>KODE</b>	<b>KM</b>	<b>KI</b>	<b>DK</b>	<b>DD</b>	<b>KA</b>	<b>DA</b>	<b>PBV</b>
1	ACES	0,000009723	0,600	0,50	0,25	3	0,01	4,68
2	AMRT	0,000008826	0,528	0,29	0,14	3	-0,18	6,81
3	CENT	-	0,710	0,33	0,25	3	0,06	2,05
4	CSAP	0,103133147	0,523	0,40	0,25	3	-0,02	1,80
5	ECII	0,589686667	0,393	0,40	0,25	4	0,08	0,98
6	ERAA	0,005867730	0,600	0,33	0,14	3	-0,02	0,79
7	GLOB	-	0,897	0,33	0,20	3	0,05	2,15
8	GOLD	0,194536917	0,719	0,33	0,50	2	0,05	1,07
9	HERO	-	0,810	0,33	0,17	3	0,06	1,44
10	KOIN	-	0,910	0,33	0,33	3	-0,06	2,92
11	LPPF	-	0,526	0,40	0,20	3	-0,22	287,54
12	MAPI	-	0,560	0,40	0,14	3	0,00	3,55
13	MIDI	0,007501343	0,867	0,50	0,20	3	-0,17	3,75
14	MPPA	-	0,763	0,33	0,17	3	-0,03	7,48
15	RALS	0,065573770	0,559	0,50	-	3	0,05	1,64
16	RANC	-	0,685	0,33	-	3	-0,19	1,31
17	RIMO	-	0,105	0,50	-	-	-0,39	-1,08
18	SKYB	-	0,906	0,50	0,33	3	-0,01	1,69
19	SONA	0,131665102	0,797	0,33	0,14	3	-0,07	1,86
20	TELE	-	0,829	0,40	-	3	0,19	2,71
21	TRIO	-	0,873	0,40	0,13	3	0,01	3,81

## Hasil Uji Statistik

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KM	99	,00	,59	,0369	,08824
KI	99	,11	,99	,6914	,20542
DK	99	,00	,67	,4051	,12921
DD	99	,00	,75	,1300	,15750
KA	99	,00	4,00	3,00	,86873
DA	99	-2,22	3,99	-,0452	,61086
PBV	99	-56,02	287,54	4,9409	29,52871
Valid N (listwise)	99				

**Tabel 4.2**

### One-Sample Kolmogorov-Smirnov Test

	KM	KI	DK	DD	KA	DA	PBV	
N	99	99	99	99	99	99	99	
Normal Parameters <sup>a,b</sup>	Mean	0,0369	0,6914	0,4051	0,13	3	-0,0452	4,9409
	Std. Deviation	0,08824	0,20542	0,12921	0,1575	0,86873	0,61086	29,52871
Most Extreme Differences	Absolute	0,348	0,094	0,229	0,27	0,501	0,266	0,405
	Positive	0,348	0,072	0,183	0,27	0,358	0,266	0,405
	Negative	-0,338	-0,094	-0,229	-0,205	-0,501	-0,209	-0,363
Kolmogorov-Smirnov Z	3,463	0,933	2,275	2,689	4,985	2,65	4,027	
Asymp. Sig. (2-tailed)	0	0,349	0	0	0	0	0	

a. Test distribution is Normal.

b. Calculated from data.

**Tabel 4.3**

### One-Sample Kolmogorov-Smirnov Test Setelah Transformasi Data

	Unstandardized Residual	
N	22	
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	,21571332
Most Extreme Differences	Absolute	,127
	Positive	,127
	Negative	-,122
Kolmogorov-Smirnov Z	,598	
Asymp. Sig. (2-tailed)	,867	

a. Test distribution is Normal.

b. Calculated from data.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square
1	,576 <sup>a</sup>	,332	,123

a. Predictors: (Constant), LN\_DD, LN\_KM, LN\_DK, KA, KI

b. Dependent Variable: LN\_DA

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square
1	,667 <sup>a</sup>	,445	,384

a. Predictors: (Constant), LN\_DD, LN\_KM, KA, KI, LN\_DK

b. Dependent Variable: LN\_PBV

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square
1	,212 <sup>a</sup>	,045	,020

a. Predictors: (Constant), LN\_DA

b. Dependent Variable: LN\_PBV

**Model Summary<sup>b</sup>**

Model	Durbin-Watson
1	2,008

a. Predictors: (Constant), LN\_DD, LN\_KM, LN\_DK, KA, KI

b. Dependent Variable: LN\_DA

**Model Summary<sup>b</sup>**

Model	Durbin-Watson
1	1,897

a. Predictors: (Constant), LN\_DD, LN\_KM, KA, KI, LN\_DK

b. Dependent Variable: LN\_PBV

**Model Summary<sup>b</sup>**

Model	Durbin-Watson
1	1,406

a. Predictors: (Constant), LN\_DA

b. Dependent Variable: LN\_PBV

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	-,284	,766			
KI	,978	,590	,213	,730	1,370
KA	,074	,120	,072	,878	1,139
LN_KM	-,101	,018	-,639	,986	1,015
LN_DK	,270	,391	,093	,664	1,506
LN_DD	-,016	,162	-,013	,722	1,386

a. Dependent Variable: LN\_PBV

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	,697	5,637			
KI	-2,549	3,143	-,291	,324	3,089
KA	-,963	1,320	-,257	,335	2,981
LN_KM	-,205	,087	-,490	,961	1,040
LN_DK	1,753	2,328	,176	,765	1,307
LN_DD	-1,498	1,509	-,341	,353	2,831

a. Dependent Variable: LN\_DA

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	,719	,152			
LN_DA	-,059	,044	-,212	1,000	1,000

a. Dependent Variable: LN\_PBV

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,697	5,637		,124	,903
	KI	-2,549	3,143	-,291	-,811	,429
	KA	-,963	1,320	-,257	-,729	,476
	LN_KM	-,205	,087	-,490	-2,350	,032
	LN_DK	1,753	2,328	,176	,753	,462
	LN_DD	-1,498	1,509	-,341	-,992	,336

a. Dependent Variable: LN\_DA

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,284	,766		-,371	,712
	KI	,978	,590	,213	1,658	,104
	KA	,074	,120	,072	,611	,544
	LN_KM	-,101	,018	-,639	-5,772	,000
	LN_DK	,270	,391	,093	,690	,493
	LN_DD	-,016	,162	-,013	-,099	,921

a. Dependent Variable: LN\_PBV

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,719	,152		4,722	,000
	LN_DA	-,059	,044	-,212	-1,338	,189

a. Dependent Variable: LN\_PBV

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18,563	5	3,713	1,588	,220 <sup>b</sup>
	Residual	37,417	16	2,339		
	Total	55,981	21			

a. Dependent Variable: LN\_DA

b. Predictors: (Constant), LN\_DD, LN\_KM, LN\_DK, KA, KI

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,972	5	1,994	7,367	,000 <sup>b</sup>
	Residual	12,454	46	,271		
	Total	22,426	51			

a. Dependent Variable: LN\_PBV

b. Predictors: (Constant), LN\_DD, LN\_KM, KA, KI, LN\_DK

**ANOVA<sup>a</sup>**

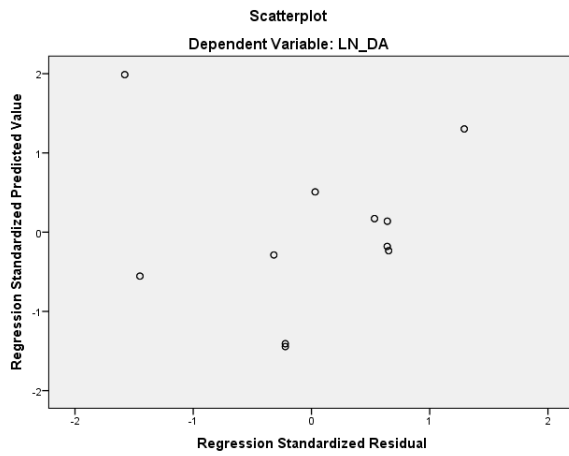
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,589	1	,589	1,791	,189 <sup>b</sup>
	Residual	12,491	38	,329		
	Total	13,079	39			

a. Dependent Variable: LN\_PBV

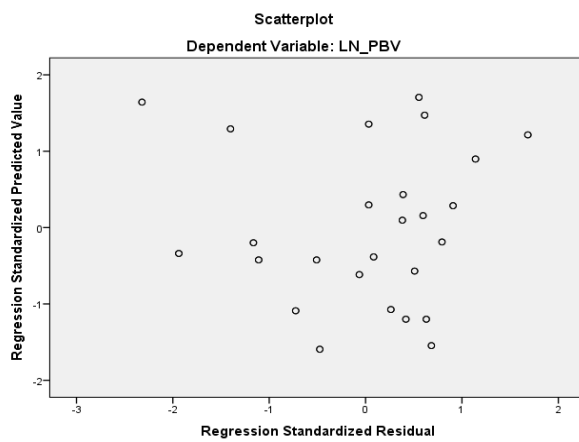
b. Predictors: (Constant), LN\_DA



### GCG terhadap Manajemen Laba



### GCG terhadap Nilai Perusahaan



### Manajemen Laba terhadap Nilai Perusahaan

