

# LAMPIRAN

Lampiran 1  
Klasifikasi PLK, EM, PBV

Tahun	Kode		PLK		EM		PBV
2010	ASII	Nilai PLK diatas <i>Mean</i>	0.576	Nilai EM diatas <i>Mean</i>	0.298	Nilai PBV diatas <i>Mean</i>	5.935
	AUTO		0.565		0.178		4.479
	BRAM		0.525		0.168		2.968
	GDYR		0.513		0.099		2.786
	GJTL	Nilai PLK dibawah <i>Mean</i>	0.494	Nilai EM dibawah <i>Mean</i>	0.066	Nilai PBV dibawah <i>Mean</i>	2.272
	IMAS		0.488		0.009		1.735
	INDS		0.485		0.007		1.240
	LPIN		0.472		(0.006)		1.235
	MASA		0.470		(0.028)		1.007
	NIPS		0.456		(0.102)		0.621
	PRAS		0.416		(0.105)		0.537
	SMSM		0.398		(0.214)		0.399
2011	ASII	Nilai PLK diatas <i>Mean</i>	0.583	Nilai EM diatas <i>Mean</i>	0.287	Nilai PBV diatas <i>Mean</i>	3.950
	AUTO		0.566		0.203		3.481
	BRAM		0.543		0.198		2.918
	GDYR		0.526		0.190		2.776
	GJTL	Nilai PLK dibawah <i>Mean</i>	0.503	Nilai EM dibawah <i>Mean</i>	0.168	Nilai PBV dibawah <i>Mean</i>	2.359
	IMAS		0.497		0.086		1.732
	INDS		0.494		0.072		1.246
	LPIN		0.490		0.039		0.917
	MASA		0.483		0.025		0.806
	NIPS		0.478		(0.005)		0.558
	PRAS		0.474		(0.039)		0.482
	SMSM		0.410		(0.085)		0.396
2012	ASII	Nilai PLK diatas <i>Mean</i>	0.584	Nilai EM diatas <i>Mean</i>	0.299	Nilai PBV diatas <i>Mean</i>	4.433
	AUTO		0.562		0.142		3.426
	BRAM		0.543		0.105		2.601
	GDYR		0.525		0.095		2.568
	GJTL		0.521		0.043		1.415
	IMAS	Nilai PLK dibawah <i>Mean</i>	0.516	Nilai EM dibawah <i>Mean</i>	0.040	Nilai PBV dibawah <i>Mean</i>	1.213
	INDS		0.494		0.038		1.164
	LPIN		0.488		(0.030)		1.149
	MASA		0.488		(0.034)		0.989
	NIPS		0.479		(0.043)		0.823
	PRAS		0.478		(0.071)		0.534
	SMSM		0.410		(0.077)		0.381

2013	ASII	Nilai PLK diatas <i>Mean</i>	0.585	Nilai EM diatas <i>Mean</i>	0.216	Nilai PBV diatas <i>Mean</i>	4.932
	AUTO		0.576		0.192		2.592
	BRAM		0.567		0.134		2.035
	GDYR		0.543		0.129		1.840
	GJTL		0.525		0.066		1.129
	IMAS		0.524		0.041		1.023
	INDS	Nilai PLK dibawah <i>Mean</i>	0.493	Nilai EM dibawah <i>Mean</i>	0.013	Nilai PBV dibawah <i>Mean</i>	0.992
	LPIN		0.490		(0.046)		0.801
	MASA		0.490		(0.055)		0.778
	NIPS		0.480		(0.068)		0.743
	PRAS		0.479		(0.120)		0.507
	SMSM		0.410		(0.137)		0.319
2014	ASII	Nilai PLK diatas <i>Mean</i>	0.585	Nilai EM diatas <i>Mean</i>	0.122	Nilai PBV diatas <i>Mean</i>	5.962
	AUTO		0.576		0.114		2.498
	BRAM		0.544		0.110		1.997
	GDYR		0.539		0.065		1.644
	GJTL		0.525		0.044		1.257
	IMAS		0.517		0.027		1.013
	INDS	Nilai PLK dibawah <i>Mean</i>	0.494	Nilai EM dibawah <i>Mean</i>	0.026	Nilai PBV dibawah <i>Mean</i>	0.948
	LPIN		0.490		(0.003)		0.911
	MASA		0.487		(0.011)		0.830
	NIPS		0.479		(0.011)		0.827
	PRAS		0.474		(0.041)		0.574
	SMSM		0.410		(0.105)		0.208

## Lampiran 2

## Daftar Perusahaan Manufaktur Sub Sektor Otomotif Tahun 2010-2014

No	Kode	Perusahaan
1	ASII	Indomobil Sukses International Tbk
2	AUTO	Astra Otoparts Tbk
3	BRAM	Astra International Tbk
4	GDYR	Indospring Tbk
5	GJTL	Indo Kordsa Tbk
6	IMAS	Multi Prima Sejahtera Tbk
7	INDS	Selamat Sempurna tbk
8	LPIN	Gajah Tunggal Tbk
9	MASA	Nipress Tbk
10	NIPS	Goodyear Indonesia Tbk

11	PRAS	Multistrada Arah Sarana Tbk
12	SMSM	Prima alloy steel Universal Tbk

## Lampiran 3

## Hasil Perhitungan Pengungkapan Laporan Keuangan

Tahun	Kode	Jlh Pengungkapan	Std. Pengungkapan	Total
2010	ASII	450	781	0.5762
	AUTO	381	781	0.4878
	BRAM	325	781	0.4161
	GDYR	311	781	0.3982
	GJTL	401	781	0.5134
	IMAS	386	781	0.4942
	INDS	369	781	0.4725
	LPIN	367	781	0.4699
	MASA	441	781	0.5647
	NIPS	356	781	0.4558
	PRAS	379	781	0.4853
	SMSM	410	781	0.5250
	2011	ASII	455	781
AUTO		388	781	0.4968
BRAM		386	781	0.4942
GDYR		320	781	0.4097
GJTL		411	781	0.5262
IMAS		393	781	0.5032
INDS		373	781	0.4776
LPIN		377	781	0.4827
MASA		442	781	0.5659
NIPS		370	781	0.4738
PRAS		383	781	0.4904
SMSM		424	781	0.5429
2012		ASII	456	781
	AUTO	407	781	0.5211
	BRAM	386	781	0.4942
	GDYR	320	781	0.4097
	GJTL	410	781	0.5250
	IMAS	403	781	0.5160
	INDS	373	781	0.4776
	LPIN	381	781	0.4878
	MASA	439	781	0.5621

	NIPS	374	781	0.4789
	PRAS	381	781	0.4878
	SMSM	424	781	0.5429
2013	ASII	457	781	0.5851
	AUTO	450	781	0.5762
	BRAM	383	781	0.4904
	GDYR	320	781	0.4097
	GJTL	410	781	0.5250
	IMAS	409	781	0.5237
	INDS	374	781	0.4789
	LPIN	383	781	0.4904
	MASA	443	781	0.5672
	NIPS	375	781	0.4802
	PRAS	385	781	0.4930
	SMSM	424	781	0.5429
2014	ASII	457	781	0.5851
	AUTO	450	781	0.5762
	BRAM	383	781	0.4904
	GDYR	320	781	0.4097
	GJTL	410	781	0.5250
	IMAS	404	781	0.5173
	INDS	374	781	0.4789
	LPIN	380	781	0.4866
	MASA	425	781	0.5442
	NIPS	370	781	0.4738
	PRAS	386	781	0.4942
	SMSM	421	781	0.5391

Lampiran 4  
Hasil Perhitungan Manajemen Laba

Tahun	Kode	TACT/At-1	NDAt	DACt
2010	ASII	0.16150	(0.00678)	0.168
	AUTO	0.16496	(0.01267)	0.178
	BRAM	0.05669	(0.00981)	0.066
	GDYR	(0.09622)	0.00614	(0.102)
	GJTL	(0.02027)	(0.01436)	(0.006)
	IMAS	0.31875	0.02114	0.298
	INDS	0.10246	0.00377	0.099
	LPIN	(0.03170)	(0.04053)	0.009

	MASA	(0.12945)	(0.02436)	(0.105)
	NIPS	(0.04233)	(0.01386)	(0.028)
	PRAS	(0.21911)	(0.00495)	(0.214)
	SMSM	(0.00138)	(0.00875)	0.007
2011	ASII	0.18908	(0.01355)	0.203
	AUTO	0.15170	(0.01590)	0.168
	BRAM	(0.05814)	(0.01920)	(0.039)
	GDYR	(0.09665)	(0.01150)	(0.085)
	GJTL	0.06187	(0.01057)	0.072
	IMAS	0.28569	(0.00089)	0.287
	INDS	0.18970	(0.00861)	0.198
	LPIN	0.04412	(0.04205)	0.086
	MASA	0.01455	(0.02458)	0.039
	NIPS	0.18611	(0.00430)	0.190
	PRAS	0.00078	(0.02451)	0.025
	SMSM	(0.01009)	(0.00507)	(0.005)
2012	ASII	0.12645	(0.01589)	0.142
	AUTO	0.07402	(0.02064)	0.095
	BRAM	(0.09541)	(0.13858)	0.043
	GDYR	(0.05967)	(0.01646)	(0.043)
	GJTL	(0.04976)	(0.02024)	(0.030)
	IMAS	0.29233	(0.00711)	0.299
	INDS	0.02596	(0.01424)	0.040
	LPIN	0.06354	(0.04105)	0.105
	MASA	(0.10461)	(0.02783)	(0.077)
	NIPS	0.02554	(0.01210)	0.038
	PRAS	(0.06723)	(0.03338)	(0.034)
	SMSM	(0.07438)	(0.00370)	(0.071)
2013	ASII	0.10641	(0.02260)	0.129
	AUTO	0.05117	(0.01437)	0.066
	BRAM	(0.04575)	0.07439	(0.120)
	GDYR	(0.14476)	(0.00825)	(0.137)
	GJTL	(0.09159)	(0.02361)	(0.068)
	IMAS	0.16928	(0.02296)	0.192
	INDS	(0.06495)	(0.01884)	(0.046)
	LPIN	0.09582	(0.03861)	0.134
	MASA	(0.01225)	(0.02514)	0.013
	NIPS	0.20777	(0.00802)	0.216
	PRAS	0.00428	(0.03668)	0.041

	SMSM	(0.06856)	(0.01357)	(0.055)
2014	ASII	0.08956	(0.01999)	0.110
	AUTO	0.04811	(0.01724)	0.065
	BRAM	(0.05657)	(0.01604)	(0.041)
	GDYR	(0.11712)	(0.01213)	(0.105)
	GJTL	0.00767	(0.01849)	0.026
	IMAS	(0.02656)	(0.02350)	(0.003)
	INDS	0.02628	(0.01772)	0.044
	LPIN	0.07671	(0.04482)	0.122
	MASA	(0.03939)	(0.02800)	(0.011)
	NIPS	0.08581	(0.02770)	0.114
	PRAS	(0.00027)	(0.02776)	0.027
	SMSM	(0.01669)	(0.00533)	(0.011)

## Lampiran 5

## Hasil Perhitungan Nilai Perusahaan (PBV)

Tahun	Kode	Harga pasar saham	Nilai Buku	PBV
2010	ASII	54550.000	12180.255	4.479
	AUTO	13950.000	5006.761	2.786
	BRAM	2400.000	2384.444	1.007
	GDYR	12500.000	10121.951	1.235
	GJTL	2300.000	1012.110	2.272
	IMAS	7600.000	1280.643	5.935
	INDS	10500.000	6053.333	1.735
	LPIN	3125.000	5035.294	0.621
	MASA	330.000	266.091	1.240
	NIPS	3975.000	7400.000	0.537
	PRAS	93.000	232.993	0.399
	SMSM	1070.000	360.500	2.968
2011	ASII	74000.000	18733.039	3.950
	AUTO	3400.000	1224.912	2.776
	BRAM	2150.000	2668.889	0.806
	GDYR	9550.000	10414.634	0.917
	GJTL	3000.000	1271.522	2.359
	IMAS	12800.000	3677.026	3.481
	INDS	3500.000	2808.889	1.246
	LPIN	2200.000	5552.941	0.396
	MASA	500.000	288.633	1.732
	NIPS	4000.000	8300.000	0.482

	PRAS	132.000	236.395	0.558
	SMSM	1360.000	466.079	2.918
2012	ASII	7600.000	2218.531	3.426
	AUTO	3700.000	1422.537	2.601
	BRAM	3000.000	3644.444	0.823
	GDYR	12300.000	12439.024	0.989
	GJTL	2225.000	1571.970	1.415
	IMAS	5300.000	2064.168	2.568
	INDS	4200.000	3609.524	1.164
	LPIN	7650.000	6305.882	1.213
	MASA	450.000	391.704	1.149
	NIPS	4100.000	10750.000	0.381
	PRAS	255.000	477.891	0.534
	SMSM	2525.000	569.575	4.433
2013	ASII	6800.000	2622.991	2.592
	AUTO	3650.000	1983.305	1.840
	BRAM	2250.000	4440.000	0.507
	GDYR	19000.000	16829.268	1.129
	GJTL	1680.000	1642.562	1.023
	IMAS	4900.000	2408.437	2.035
	INDS	2675.000	3339.048	0.801
	LPIN	5000.000	6729.412	0.743
	MASA	390.000	501.473	0.778
	NIPS	325.000	327.778	0.992
	PRAS	185.000	579.137	0.319
	SMSM	3450.000	699.466	4.932
2014	ASII	7425.000	2972.170	2.498
	AUTO	4200.000	2103.229	1.997
	BRAM	5000.000	4937.778	1.013
	GDYR	16000.000	17560.976	0.911
	GJTL	1425.000	1716.885	0.830
	IMAS	4000.000	2432.666	1.644
	INDS	1600.000	2785.525	0.574
	LPIN	6200.000	6541.176	0.948
	MASA	420.000	507.680	0.827
	NIPS	487.000	387.444	1.257
	PRAS	204.000	978.541	0.208
	SMSM	4750.000	796.711	5.962



## Lampiran 6

## Hasil Pengolahan Data SPSS

**Hasil Uji Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
PLK	60	.398	.585	.50458	.047752
EM	60	-.214	.299	.04530	.111664
PBV	60	.208	5.962	1.73152	1.383140
Valid N (listwise)	60				

**Hasil Uji One-Sample Kolmogorov-Smirnov Test**

		PLK	EM	PBV
N		60	60	60
Normal Parameters <sup>a,b</sup>	Mean	.50458	.04530	1.73152
	Std. Deviation	.047752	.111664	1.383140
Most Extreme Differences	Absolute	.121	.088	.218
	Positive	.121	.088	.218
	Negative	-.118	-.047	-.137
Kolmogorov-Smirnov Z		.938	.681	1.685
Asymp. Sig. (2-tailed)		.343	.742	.007

a. Test distribution is Normal.

b. Calculated from data.

**Hasil Uji One-Sample Kolmogorov-Smirnov Test**

		PLK	EM	LnPBV
N		60	60	60
Normal Parameters <sup>a,b</sup>	Mean	.50458	.04530	.2588
	Std. Deviation	.047752	.111664	.77827
Most Extreme Differences	Absolute	.121	.088	.099
	Positive	.121	.088	.099
	Negative	-.118	-.047	-.067
Kolmogorov-Smirnov Z		.938	.681	.765
Asymp. Sig. (2-tailed)		.343	.742	.602

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Coefficients<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
PLK	.946	1.057
ModPM	.946	1.057

a. Dependent Variable: LnPBV

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.551 <sup>a</sup>	.303	.279	.66085	1.920

a. Predictors: (Constant), ModPM, PLK

b. Dependent Variable: LnPBV

### Hasil Uji Output Heteroskedastisitas

#### Scatterplot

Dependent Variable: LnPBV

