

## LAMPIRAN

### Lampiran 1 Daftar *Earning per Share* Perusahaan Sampel

<b>Tahun</b>	<b>Nama Perusahaan</b>	<b>EPS</b>	
2012	Tiga Pilar Sejahtera Food	72.18	
	Tri Banyan Tirta	11.60	
	Cahaya Kalbar	196.00	
	Indofood CBP Sukses Makmur	374.00	
	Multi Bintang Indonesia	215.16	
	Prashida Aneka Niaga	9.78	
	Nippon Indosari Coporindo	29.47	
	Sekar Bumi	15.00	
	Sekar Laut	11.53	
	Siantar Top	56.98	
	Ultrajaya	122.00	
	2013	Tiga Pilar Sejahtera Food	106.08
		Tri Banyan Tirta	7.50
Cahaya Kalbar		219.00	
Indofood CBP Sukses Makmur		382.00	
Multi Bintang Indonesia		555.76	
Prashida Aneka Niaga		5.48	
Nippon Indosari Coporindo		31.22	
Sekar Bumi		67.00	
Sekar Laut		16.90	
Siantar Top		87.38	
Ultrajaya		113.00	
2014		Tiga Pilar Sejahtera Food	110.57
		Tri Banyan Tirta	4.60
	Cahaya Kalbar	69.00	
	Indofood CBP Sukses Makmur	454.00	
	Multi Bintang Indonesia	377.00	
	Mayora Indah	451.00	
	Prashida Aneka Niaga	(20.96)	
	Nippon Indosari Coporindo	37.27	
	Sekar Bumi	82.80	
Sekar Laut	25.10		

	Siantar Top	94.40
	Ultrajaya	101.00
2015	Tiga Pilar Sejahtera Food	100.49
	Tri Banyan Tirta	(11.00)
	Cahaya Kalbar	179.00
	Delta Djakarta	238.00
	Indofood CBP Sukses Makmur	515.00
	Multi Bintang Indonesia	236.00
	Prashida Aneka Niaga	(32.66)
	Nippon Indosari Coporindo	53.45
	Sekar Bumi	44.48
	Sekar Laut	29.55
	Siantar Top	141.78
	Ultrajaya	180.00

**Lampiran 2 Daftar Total Arus Kas Per Lembar Saham Perusahaan Sampel**

<b>Tahun</b>	<b>Nama Perusahaan</b>	<b>Arus Kas</b>
2012	Tiga Pilar Sejahtera Food	34.92
	Tri Banyan Tirta	23.76
	Cahaya Kalbar	52.27
	Indofood CBP Sukses Makmur	941.03
	Multi Bintang Indonesia	47.05
	Prashida Aneka Niaga	59.48
	Nippon Indosari Coporindo	7.48
	Sekar Bumi	43.40
	Sekar Laut	6.56
	Siantar Top	6.34
	Ultrajaya	185.54
2013	Tiga Pilar Sejahtera Food	108.20
	Tri Banyan Tirta	33.33
	Cahaya Kalbar	99.54
	Indofood CBP Sukses Makmur	947.72
	Multi Bintang Indonesia	69.06
	Prashida Aneka Niaga	61.03
	Nippon Indosari Coporindo	19.98
	Sekar Bumi	106.25
	Sekar Laut	13.08
	Siantar Top	7.89

	Ultrajaya	211.76
2014	Tiga Pilar Sejahtera Food	377.98
	Tri Banyan Tirta	46.48
	Cahaya Kalbar	46.58
	Indofood CBP Sukses Makmur	1,259.30
	Multi Bintang Indonesia	69.47
	Mayora Indah	797.14
	Prashida Aneka Niaga	23.78
	Nippon Indosari Coporindo	32.12
	Sekar Bumi	135.60
	Sekar Laut	10.54
	Siantar Top	7.00
	Ultrajaya	169.40
2015	Tiga Pilar Sejahtera Food	173.53
	Tri Banyan Tirta	1.34
	Cahaya Kalbar	18.19
	Delta Djakarta	618.10
	Indofood CBP Sukses Makmur	1,313.24
	Multi Bintang Indonesia	163.56
	Prashida Aneka Niaga	19.32
	Nippon Indosari Coporindo	101.79
	Sekar Bumi	114.89
	Sekar Laut	11.12
	Siantar Top	7.49
	Ultrajaya	293.98

### Lampiran 3 Daftar Manajemen Laba Perusahaan Sampel

<b>Tahun</b>	<b>Nama Perusahaan</b>	<b>Manajemen Laba</b>
2012	Tiga Pilar Sejahtera Food	(0.840)
	Tri Banyan Tirta	(1.104)
	Cahaya Kalbar	(0.505)
	Indofood CBP Sukses Makmur	(0.723)
	Multi Bintang Indonesia	(0.474)
	Prashida Aneka Niaga	(0.816)
	Nippon Indosari Coporindo	(1.804)
	Sekar Bumi	(0.910)
	Sekar Laut	(0.856)

	Siantar Top	(0.873)
	Ultrajaya	(0.941)
2013	Tiga Pilar Sejahtera Food	(0.847)
	Tri Banyan Tirta	(0.304)
	Cahaya Kalbar	(1.421)
	Indofood CBP Sukses Makmur	(0.731)
	Multi Bintang Indonesia	(2.536)
	Prashida Aneka Niaga	(0.484)
	Nippon Indosari Coporindo	(1.563)
	Sekar Bumi	(2.038)
	Sekar Laut	(1.233)
	Siantar Top	(0.886)
	Ultrajaya	(0.701)
2014	Tiga Pilar Sejahtera Food	(0.800)
	Tri Banyan Tirta	(0.275)
	Cahaya Kalbar	(1.104)
	Indofood CBP Sukses Makmur	(0.811)
	Multi Bintang Indonesia	(0.508)
	Mayora Indah	(0.455)
	Prashida Aneka Niaga	(0.088)
	Nippon Indosari Coporindo	(1.231)
	Sekar Bumi	(0.881)
	Sekar Laut	(0.931)
	Siantar Top	(0.959)
	Ultrajaya	(0.552)
2015	Tiga Pilar Sejahtera Food	(0.659)
	Tri Banyan Tirta	(0.501)
	Cahaya Kalbar	(0.104)
	Delta Djakarta	(0.077)
	Indofood CBP Sukses Makmur	(0.575)
	Multi Bintang Indonesia	(0.759)
	Prashida Aneka Niaga	(0.549)
	Nippon Indosari Coporindo	(1.137)
	Sekar Bumi	(0.523)
	Sekar Laut	(0.752)
	Siantar Top	(0.822)
	Ultrajaya	(0.688)

#### Lampiran 4 Daftar Harga Saham Perusahaan Sampel

Tahun	Nama Perusahaan	Harga Saham (Rp)
2012	Tiga Pilar Sejahtera Food	1,240.00
	Tri Banyan Tirta	623.88
	Cahaya Kalbar	3,060.00
	Indofood CBP Sukses Makmur	11,450.00
	Multi Bintang Indonesia	10,250.00
	Prashida Aneka Niaga	315.00
	Nippon Indosari Coporindo	7,700.00
	Sekar Bumi	500.00
	Sekar Laut	180.00
	Siantar Top	1,070.00
	Ultrajaya	3,400.00
	2013	Tiga Pilar Sejahtera Food
Tri Banyan Tirta		540.00
Cahaya Kalbar		3,200.00
Indofood CBP Sukses Makmur		10,000.00
Multi Bintang Indonesia		11,300.00
Prashida Aneka Niaga		185.00
Nippon Indosari Coporindo		1,090.00
Sekar Bumi		1,000.00
Sekar Laut		175.00
Siantar Top		2,850.00
Ultrajaya		4,265.00
2014		Tiga Pilar Sejahtera Food
	Tri Banyan Tirta	345.00
	Cahaya Kalbar	2,990.00
	Indofood CBP Sukses Makmur	13,200.00
	Multi Bintang Indonesia	9,525.00
	Mayora Indah	25,525.00
	Prashida Aneka Niaga	106.00
	Nippon Indosari Coporindo	1,140.00
	Sekar Bumi	970.00
	Sekar Laut	340.00
	Siantar Top	3,035.00
	Ultrajaya	3,970.00
2015	Tiga Pilar Sejahtera Food	1,130.00
	Tri Banyan Tirta	327.00

	Cahaya Kalbar	730.00
	Delta Djakarta	5,900.00
	Indofood CBP Sukses Makmur	15,275.00
	Multi Bintang Indonesia	10,750.00
	Prashida Aneka Niaga	104.00
	Nippon Indosari Coporindo	1,450.00
	Sekar Bumi	550.00
	Sekar Laut	365.00
	Siantar Top	3,100.00
	Ultrajaya	4,185.00

#### Lampiran 5 Daftar Moderasi Laba

Tahun	Nama Perusahaan	MOD1_EPS
2012	Tiga Pilar Sejahtera Food	0.07
	Tri Banyan Tirta	0.48
	Cahaya Kalbar	(0.03)
	Indofood CBP Sukses Makmur	0.05
	Multi Bintang Indonesia	0.01
	Prashida Aneka Niaga	0.07
	Nippon Indosari Coporindo	1.34
	Sekar Bumi	0.20
	Sekar Laut	0.13
	Siantar Top	0.12
	Ultrajaya	0.11
2013	Tiga Pilar Sejahtera Food	0.06
	Tri Banyan Tirta	(0.67)
	Cahaya Kalbar	(0.03)
	Indofood CBP Sukses Makmur	0.04
	Multi Bintang Indonesia	(4.31)
	Prashida Aneka Niaga	(0.41)
	Nippon Indosari Coporindo	1.02
	Sekar Bumi	1.30
	Sekar Laut	0.64
	Siantar Top	0.11
	Ultrajaya	(0.05)
2014	Tiga Pilar Sejahtera Food	0.02
	Tri Banyan Tirta	(0.72)
	Cahaya Kalbar	0.34

	Indofood CBP Sukses Makmur	(0.08)
	Multi Bintang Indonesia	0.30
	Mayora Indah	0.53
	Prashida Aneka Niaga	(1.12)
	Nippon Indosari Corporindo	0.57
	Sekar Bumi	0.10
	Sekar Laut	0.22
	Siantar Top	0.16
	Ultrajaya	(0.17)
2015	Tiga Pilar Sejahtera Food	(0.08)
	Tri Banyan Tirta	(0.42)
	Cahaya Kalbar	(0.15)
	Delta Djakarta	0.13
	Indofood CBP Sukses Makmur	0.41
	Multi Bintang Indonesia	0.00
	Prashida Aneka Niaga	(0.37)
	Nippon Indosari Corporindo	0.42
	Sekar Bumi	(0.29)
	Sekar Laut	(0.02)
	Siantar Top	0.03
	Ultrajaya	(0.02)

#### Lampiran 6 Daftar Moderasi Arus Kas

Tahun	Nama Perusahaan	MOD2_CF
2012	Tiga Pilar Sejahtera Food	0.09
	Tri Banyan Tirta	0.41
	Cahaya Kalbar	(0.29)
	Indofood CBP Sukses Makmur	0.08
	Multi Bintang Indonesia	(0.33)
	Prashida Aneka Niaga	0.06
	Nippon Indosari Corporindo	1.31
	Sekar Bumi	0.16
	Sekar Laut	0.11
	Siantar Top	0.14
	Ultrajaya	0.12
2013	Tiga Pilar Sejahtera Food	0.08
	Tri Banyan Tirta	(0.54)
	Cahaya Kalbar	0.63

	Indofood CBP Sukses Makmur	0.06
	Multi Bintang Indonesia	1.88
	Prashida Aneka Niaga	(0.31)
	Nippon Indosari Corporindo	0.98
	Sekar Bumi	1.20
	Sekar Laut	0.58
	Siantar Top	0.15
	Ultrajaya	(0.04)
2014	Tiga Pilar Sejahtera Food	0.00
	Tri Banyan Tirta	(0.56)
	Cahaya Kalbar	0.38
	Indofood CBP Sukses Makmur	(0.13)
	Multi Bintang Indonesia	(0.27)
	Mayora Indah	0.41
	Prashida Aneka Niaga	(0.82)
	Nippon Indosari Corporindo	0.55
	Sekar Bumi	0.10
	Sekar Laut	0.21
	Siantar Top	0.24
	Ultrajaya	(0.16)
2015	Tiga Pilar Sejahtera Food	(0.08)
	Tri Banyan Tirta	(0.34)
	Cahaya Kalbar	(0.81)
	Delta Djakarta	0.51
	Indofood CBP Sukses Makmur	0.58
	Multi Bintang Indonesia	(0.01)
	Prashida Aneka Niaga	(0.27)
	Nippon Indosari Corporindo	0.35
	Sekar Bumi	(0.22)
	Sekar Laut	(0.02)
	Siantar Top	0.07
	Ultrajaya	(0.03)



**Lampiran 7 Tabel Statistik Deskriptif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
EPS	56	-32.66	1364.00	211.5277	268.50785
CF	56	1.34	2080.28	392.1085	577.74503
DACC	56	-2.54	1.38	-.7657	.52640
HS	56	104.00	361500.00	22765.0180	72949.96942
Valid N (listwise)	56				

**Lampiran 8 Tabel One –Sampel Kolmogorov-Smirnov Test 1**

***One-Sample Kolmogorov-Smirnov Test 1***

		Unstandardized Residual
N		56
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	748133.60662787
Most Extreme Differences	Absolute	.183
	Positive	.183
	Negative	-.140
Test Statistic		.183
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

**Lampiran 9 Tabel One –Sampel Kolmogorov-Smirnov Test 2**

***One-Sample Kolmogorov-Smirnov Test 2***

		Unstandardized Residual
N		56
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.35456297
Most Extreme Differences	Absolute	.120
	Positive	.120
	Negative	-.050
Test Statistic		.120
Asymp. Sig. (2-tailed)		.043 <sup>c</sup>

a. Test distribution is Normal.

**Lampiran 10 Tabel Nilai *Outlier***

**Nilai Outlier**

<b>Kode PT</b>	<b>Tahun</b>	<b>ZEPS</b>	<b>ZCF</b>	<b>ZDACC</b>	<b>ZHS</b>
DLTA	2012	0.1803	-0.0501	0.09099	<b>4.14304</b>
DLTA	2013	0.44234	0.25905	0.15016	<b>4.64339</b>
DLTA	2014	0.52472	0.21881	<b>4.07559</b>	<b>3.57279</b>
INDF	2012	0.59392	<b>1.95236</b>	0.03348	-0.21131
INDF	2013	0.27363	<b>2.0153</b>	-0.2838	-0.21542
INDF	2014	0.88441	<b>2.11217</b>	0.08329	-0.21953
INDF	2015	0.47102	<b>1.89897</b>	0.36694	-0.21439
MYOR	2012	<b>2.25123</b>	<b>1.91384</b>	0.36981	0.09986
MYOR	2013	<b>3.36479</b>	<b>2.922</b>	0.53869	0.07176
MYOR	2015	<b>4.29214</b>	<b>2.5767</b>	0.47649	0.17114

**Lampiran 11 Tabel One –Sampel Kolmogorov-Smirnov Test 3**

***One-Sample Kolmogorov-Smirnov Test 3***

		Unstandardized Residual
N		46
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.81802606
Most Extreme Differences	Absolute	.059
	Positive	.052
	Negative	-.059
Test Statistic		.059
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.

**Lampiran 12 Tabel One –Sampel Kolmogorov-Smirnov Test 4**

***One-Sample Kolmogorov-Smirnov Test 4***

		Unstandardized Residual
N		46
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.38213499
Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.079
Test Statistic		.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.

**Lampiran 13 Tabel Coefficients**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	5.978	.620		9.645	.000					
EPS	.008	.001	.850	7.035	.000	.819	.744	.558	.430	2.324
LN_CF	.037	.100	.041	.373	.711	.584	.059	.030	.511	1.956
DACC	-.201	.582	-.065	-.345	.732	-.146	-.055	-.027	.175	5.713
MOD1_EPS	.485	.165	.261	2.942	.005	.014	.422	.233	.796	1.257
MOD2_CF	.136	.551	.048	.247	.807	.324	.039	.020	.168	5.968

a. Dependent Variable: LN\_HS

### Lampiran 14 Tabel Anova

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	71.904	5	14.381	23.834	.000 <sup>b</sup>
	Residual	24.135	40	.603		
	Total	96.039	45			

a. Dependent Variable: LN\_HS

b. Predictors: (Constant), MOD2\_CF, MOD1\_EPS, LN\_CF, EPS, DACC

### Lampiran 15 Tabel Model Summary

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.865 <sup>a</sup>	.749	.717	.77677	.749	23.834	5	40	.000	2.219

a. Predictors: (Constant), MOD2\_CF, MOD1\_EPS, LN\_CF, EPS, DACC

b. Dependent Variable: LN\_HS

### Lampiran 16 Scatterplot

