

## LAMPIRAN

### Lampiran 1

#### SAMPEL PERUSAHAAN MANUFAKTUR

No	KODE	Nama Perusahaan
1	ADES	PT. Akasha Wira International Tbk
2	AKPI	PT. Argha Karya Prima Industry Tbk
3	AMFG	PT. Asahimas Flat Glass Tbk
4	ARNA	PT. Arwana Citra Mulia Tbk
5	BRAM	PT. Indo Kordsa Tbk
6	BTON	PT. Beton Jaya Manunggal Tbk
7	BUDI	PT. Budi Acid Jaya Tbk
8	CEKA	PT. Cahaya Kalbar Tbk
9	DLTA	PT. Delta Djakarta Tbk
10	HMSP	PT. Hanjaya Mandala Sampoerna Tbk
11	ICBP	PT. Indofood CBP Sukses Makmur Tbk
12	INDF	PT. Indofood Sukses Makmur Tbk
13	INDR	PT. Indo Rama Synthetic Tbk
14	INDS	PT. Indospring Tbk
15	INKP	PT. Indah Kiat Pulp & paper Tbk
16	INTP	PT. Indocement Tunggul Prakasa Tbk
17	IPOL	PT. Indopoly Swakarsa Industry Tbk
18	KBLI	PT. KMI Wire and Cable Tbk
19	KBLM	PT. Kabelindo Murni Tbk
20	KDSI	PT. Kedawung Setia Industrial Tbk
21	KLBF	PT. Kalbe Farma Tbk
22	PBRX	PT. Pan Brothers Tbk
23	PYFA	PT. Pyridam Farma Tbk
24	ROTI	PT. Nippon Indosari Corporindo Tbk
25	SCCO	PT. Supreme Cable Manufacturing and Commerce Tbk
26	SKLT	PT. Sekar Laut Tbk

27	SMCB	PT. Holcim Indonesia Tbk
28	SMGR	PT. Semen Gresik Tbk
29	SMSM	PT. Selamat Sempurna Tbk
30	STTP	PT. Siantar Top Tbk
31	TOTO	PT. Surya Toto Indonesia Tbk
32	TRST	PT. Trias Sentosa Tbk
33	ULTJ	PT. Ultrajaya Milk Industry and Trading Company Tbk
34	UNVR	PT. Unilever Indonesia Tbk

## Lampiran 2

**VARIABEL DEPENDEN DAN INDEPENDEN TAHUN 2011 - 2015**

No	Nama Perusahaan	KODE	Tahun	ETR (Y)	DK (X1)	DD (X2)	KA (X3)	KONS (X4)	ROA (X5)
1	PT. Akasha Wira International Tbk	ADES	2011	0.13	1.00	1.00	1.00	(0.15)	0.08
2			2012	(0.09)	1.00	1.33	1.00	(0.06)	0.21
3			2013	0.06	1.00	1.33	1.00	(0.01)	0.13
4			2014	0.25	1.00	1.33	1.00	(0.21)	0.06
5			2015	0.26	1.00	1.33	1.00	(0.02)	0.05
6	PT. Argha Karya Prima Industry Tbk	AKPI	2011	0.31	1.33	1.67	1.00	(0.09)	0.03
7			2012	0.46	2.00	1.67	1.00	(0.02)	0.02
8			2013	0.48	2.00	1.67	1.00	0.00	0.02
9			2014	0.43	2.00	1.67	1.00	(0.19)	0.02
10			2015	0.46	2.00	1.67	1.00	0.00	0.01
11	PT. Asahimas Flat Glass Tbk	AMFG	2011	0.25	2.00	3.67	1.00	(0.00)	0.13
12			2012	0.25	2.00	3.67	1.33	(0.08)	0.11
13			2013	0.25	2.00	3.67	1.33	(0.12)	0.10
14			2014	0.23	2.00	3.67	1.33	(0.08)	0.12

15			2015	0.26	2.00	3.67	1.33	(0.06)	0.08
16	PT. Arwana Citra Mulia Tbk	ARNA	2011	0.26	1.00	0.67	1.00	(0.12)	0.12
17			2012	0.25	1.00	0.67	1.00	(0.15)	0.17
18			2013	0.25	1.00	1.00	1.00	(0.10)	0.21
19			2014	0.25	1.00	1.00	1.33	(0.04)	0.21
20			2015	0.25	1.00	1.00	1.33	(0.09)	0.05
21	PT. Indo Kordsa Tbk	BRAM	2011	0.42	2.33	2.33	1.00	(0.09)	0.04
22			2012	0.11	2.33	2.33	1.00	(0.09)	0.10
23			2013	0.34	2.33	2.33	1.00	(0.04)	0.02
24			2014	0.27	1.67	2.33	1.00	(0.10)	0.05
25			2015	0.31	1.67	2.33	1.00	(0.08)	0.04
26	PT. Beton Jaya Manunggal Tbk	BTON	2011	0.22	0.67	1.00	1.00	(0.15)	0.16
27			2012	0.24	0.67	1.00	1.00	(0.01)	0.17
28			2013	0.22	0.67	1.00	1.00	0.09	0.15
29			2014	0.20	0.67	1.00	1.00	(0.01)	0.04
30			2015	0.19	0.67	1.00	1.00	0.04	0.03
31	PT. Budi Acid Jaya Tbk	BUDI	2011	0.30	1.00	2.67	1.00	(0.05)	0.03
32			2012	0.59	1.00	2.33	1.00	(0.04)	0.00
33			2013	(0.11)	1.00	2.33	1.00	(0.13)	0.03
34			2014	0.34	1.00	2.33	1.00	(0.07)	0.01
35			2015	0.60	1.00	2.33	1.00	(0.06)	0.01
36	PT. Cahaya Kalbar Tbk	CEKA	2011	0.26	1.00	1.00	1.00	(0.06)	0.12
37			2012	0.30	1.33	1.33	1.00	(0.15)	0.06
38			2013	0.25	1.33	1.00	1.00	0.03	0.06
39			2014	0.28	1.33	1.33	1.00	0.14	0.03
40			2015	0.25	1.33	1.33	1.00	(0.06)	0.07
41	PT. Delta Djakarta Tbk	DLTA	2011	0.26	1.67	1.67	1.00	(0.07)	0.22

42			2012	0.26	1.67	1.67	1.00	(0.07)	0.29
43			2013	0.25	1.67	1.67	1.00	(0.12)	0.31
44			2014	0.24	1.67	1.67	1.00	0.11	0.29
45			2015	0.23	1.67	1.67	1.00	(0.07)	0.19
46	PT. Hanjaya Mandala Sampoerna Tbk	HMSP	2011	0.26	1.67	1.67	1.00	(0.18)	0.42
47			2012	0.26	1.67	2.33	1.00	0.24	0.38
48			2013	0.25	2.00	2.33	1.00	(0.02)	0.39
49			2014	0.26	2.00	2.33	1.00	(0.05)	0.36
50			2015	0.26	1.67	2.67	1.00	0.27	0.27
51	PT. Indofood CBP Sukses Makmur Tbk	ICBP	2011	0.25	2.67	2.67	1.00	(0.03)	0.14
52			2012	0.25	2.67	2.67	1.33	(0.06)	0.13
53			2013	0.25	2.33	2.67	1.00	(0.01)	0.11
54			2014	0.25	2.67	3.00	1.00	(0.08)	0.10
55			2015	0.27	2.33	3.00	1.00	(0.04)	0.11
56	PT. Indofood Sukses Makmur Tbk	INDF	2011	0.23	2.67	3.00	1.33	(0.02)	0.09
57			2012	0.24	2.67	3.33	1.33	(0.05)	0.08
58			2013	0.27	2.67	3.33	1.00	(0.07)	0.04
59			2014	0.29	2.67	3.33	1.00	(0.07)	0.06
60			2015	0.35	2.67	3.33	1.00	(0.03)	0.04
61	PT. Indo Rama Synthetic Tbk	INDR	2011	0.21	1.67	1.00	1.00	(0.11)	0.01
62			2012	0.74	1.67	0.67	1.00	(0.09)	0.00
63			2013	0.60	1.67	0.67	1.00	(0.10)	0.00
64			2014	0.48	1.67	0.67	1.00	(0.10)	0.01
65			2015	1.92	1.67	0.67	1.00	0.00	0.01
66	PT. Indospring Tbk	INDS	2011	0.25	1.00	1.00	1.00	(0.02)	0.11
67			2012						

				0.26	1.00	1.00	1.00	(0.02)	0.08
68			2013	0.20	1.00	1.00	1.00	(0.09)	0.07
69			2014	0.24	1.00	1.00	1.00	(0.01)	0.06
70			2015	0.53	1.00	1.00	1.00	(0.08)	0.00
71	PT. Indah Kiat Pulp & paper Tbk	INKP	2011	0.30	3.00	3.67	1.00	(0.06)	0.00
72			2012	(0.55)	3.00	3.00	1.00	(0.06)	0.01
73			2013	(0.07)	3.00	2.67	1.00	(0.06)	0.03
74			2014	0.00	2.67	3.33	1.00	(0.07)	0.02
75			2015	0.03	2.33	3.33	1.00	(0.03)	0.03
76	PT. Indocement Tunggal Prakasa Tbk	INTP	2011	0.24	2.33	2.67	1.00	(0.06)	0.20
77			2012	0.24	2.33	3.00	1.00	(0.08)	0.21
78			2013	0.24	2.33	3.00	1.00	(0.05)	0.19
79			2014	0.22	2.33	3.00	1.00	(0.03)	0.18
80			2015	0.23	2.33	3.00	1.00	(0.06)	0.16
81	PT. Indopoly Swakarsa Industry Tbk	IPOL	2011	0.29	1.00	0.67	1.00	(0.04)	0.02
82			2012	0.18	1.00	2.00	1.00	(0.01)	0.03
83			2013	0.17	1.00	2.00	1.00	(0.01)	0.03
84			2014	0.50	1.00	2.67	1.00	(0.01)	0.01
85			2015	0.61	1.00	2.67	1.00	(0.01)	0.01
86	PT. KMI Wire and Cable Tbk	KBLI	2011	0.32	1.67	1.67	1.00	(0.03)	0.06
87			2012	0.27	1.67	1.67	1.00	0.09	0.11
88			2013	0.30	2.00	1.67	1.00	0.06	0.06
89			2014	0.26	1.67	2.00	1.00	(0.09)	0.05
90			2015	0.23	1.67	2.00	1.00	0.03	0.07
91	PT. Kabelindo Murni Tbk	KBLM	2011	0.25	1.00	1.00	1.00	(0.08)	0.03
92			2012	0.26	1.00	1.00	1.00	0.13	0.03
93			2013						

				0.28	1.00	1.00	1.00	0.15	0.01
94			2014	0.25	1.00	1.00	1.00	(0.01)	0.03
95			2015	0.41	1.00	1.00	1.00	(0.05)	0.02
96	PT. Kedawang Setia Industrial Tbk	KDSI	2011	0.24	2.33	2.33	1.00	(0.07)	0.04
97			2012	0.23	1.67	1.00	1.00	(0.05)	0.06
98			2013	0.24	1.67	1.33	1.00	(0.09)	0.04
99			2014	0.23	1.33	1.33	1.00	0.05	0.05
100			2015	0.23	1.33	1.33	1.00	0.02	0.01
101	PT. Kalbe Farma Tbk	KLBF	2011	0.23	2.00	2.00	1.00	(0.02)	0.19
102			2012	0.23	2.00	1.67	1.00	0.02	0.19
103			2013	0.23	2.00	1.67	1.00	0.08	0.17
104			2014	0.23	2.00	1.67	1.00	(0.04)	0.17
105			2015	0.24	2.33	1.67	1.00	(0.06)	0.15
106	PT. Pan Brothers Tbk	PBRX	2011	0.20	1.00	2.00	1.00	(0.03)	0.05
107			2012	0.23	1.00	2.33	1.00	(0.01)	0.05
108			2013	0.18	1.00	2.00	1.00	(0.08)	0.04
109			2014	0.28	1.00	2.00	1.00	(0.06)	0.03
110			2015	0.25	1.00	2.00	1.00	0.06	0.02
111	PT. Pyridam Farma Tbk	PYFA	2011	0.27	1.00	1.00	1.00	(0.02)	0.04
112			2012	0.33	1.00	1.00	1.00	(0.02)	0.04
113			2013	0.27	1.00	1.00	1.00	(0.06)	0.04
114			2014	0.37	1.00	1.00	1.00	(0.04)	0.04
115			2015	0.32	1.00	1.00	1.00	(0.12)	0.04
116	PT. Nippon Indosari Corporindo Tbk	ROTI	2011	0.25	1.00	2.00	1.00	(0.08)	0.15
117			2012	0.25	1.00	2.00	1.00	(0.08)	0.18
118			2013	0.25	1.00	2.00	1.00	(0.15)	0.15
119			2014						

				0.25	1.00	2.00	1.00	(0.14)	0.12
120			2015	0.28	1.00	2.00	1.00	(0.16)	0.09
121	PT. Supreme Cable Manufacturing and Commerce Tbk	SCCO	2011	0.24	1.00	1.33	1.00	(0.03)	0.08
122			2012	0.24	1.00	1.33	1.00	0.01	0.11
123			2013	0.28	1.00	1.33	1.00	0.02	0.06
124			2014	0.25	1.00	1.33	1.00	0.03	0.08
125			2015	0.23	1.00	1.33	1.00	(0.04)	0.09
126	PT. Sekar Laut Tbk	SKLT	2011	0.25	1.00	1.00	1.00	(0.11)	0.03
127			2012	0.32	1.00	1.00	1.00	(0.08)	0.03
128			2013	0.31	1.00	1.00	1.00	(0.11)	0.04
129			2014	0.62	1.00	1.33	1.00	(0.11)	0.02
130			2015	0.09	1.00	1.33	1.00	(0.08)	0.05
131	PT. Holcim Indonesia Tbk	SMCB	2011	0.31	2.33	2.67	1.00	(0.10)	0.10
132			2012	0.28	2.00	2.67	1.00	(0.08)	0.08
133			2013	0.29	2.00	2.67	1.00	(0.14)	0.09
134			2014	0.33	2.33	2.67	1.00	(0.11)	0.04
135			2015	0.43	2.33	2.67	1.00	(0.07)	0.01
136	PT. Semen Gresik Tbk	SMGR	2011	0.22	2.00	2.33	1.00	(0.06)	0.20
137			2012	0.22	2.00	2.33	1.33	(0.06)	0.19
138			2013	0.23	2.00	2.33	1.33	(0.06)	0.17
139			2014	0.21	2.33	2.33	1.67	(0.06)	0.16
140			2015	0.23	2.33	2.33	1.33	(0.12)	0.12
141	PT. Selamat Sempurna Tbk	SMSM	2011	0.22	1.00	1.67	1.00	(0.09)	0.19
142			2012	0.22	1.00	1.67	1.00	(0.18)	0.19
143			2013	0.24	1.00	1.67	1.00	(0.14)	0.20
144			2014	0.22	1.00	1.67	1.00	(0.08)	0.24

145			2015	0.21	1.00	1.67	1.00	(0.10)	0.21
146	PT. Siantar Top Tbk	STTP	2011	0.29	0.67	1.00	1.00	(0.10)	0.05
147			2012	0.20	0.67	1.00	1.00	0.00	0.06
148			2013	0.20	0.67	1.00	1.00	0.00	0.08
149			2014	0.26	0.67	1.00	1.00	(0.08)	0.07
150			2015	0.20	0.67	1.33	1.00	(0.04)	0.10
151	PT. Surya Toto Indonesia Tbk	TOTO	2011	0.26	1.00	3.00	1.00	(0.06)	0.16
152			2012	0.30	1.33	3.33	1.00	(0.01)	0.16
153			2013	0.27	1.33	3.33	1.00	(0.09)	0.14
154			2014	0.23	1.33	3.33	1.00	(0.04)	0.14
155			2015	0.25	1.33	3.33	1.00	(0.02)	0.12
156	PT. Trias Sentosa Tbk	TRST	2011	0.20	1.00	1.33	1.00	(0.12)	0.07
157			2012	0.24	1.00	1.67	1.00	(0.06)	0.03
158			2013	0.55	1.00	1.67	1.00	(0.08)	0.01
159			2014	0.35	1.33	1.00	1.00	(0.11)	0.01
160			2015	0.50	1.33	1.00	1.00	(0.09)	0.01
161	PT. Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	2011	0.35	1.00	1.00	1.00	(0.16)	0.05
162			2012	0.23	1.00	1.00	1.00	(0.12)	0.15
163			2013	0.26	1.00	1.00	1.00	0.00	0.12
164			2014	0.25	1.00	1.00	1.00	0.00	0.10
165			2015	0.25	1.00	1.00	1.00	(0.09)	0.15
166	PT. Unilever Indonesia Tbk	UNVR	2011	0.25	1.67	3.00	1.00	(0.16)	0.40
167			2012	0.25	1.67	3.00	1.00	(0.06)	0.40
168			2013	0.25	1.67	3.00	1.00	(0.11)	0.40
169			2014	0.25	1.67	3.00	1.00	(0.08)	0.40
170			2015	0.25	1.67	3.00	1.00	(0.06)	0.37



