

LAMPIRAN 1
DAFTAR SAMPEL PENELITIAN

Nama Perusahaan Yang Dijadikan Sampel Dalam Penelitian Tahun 2013-2017

No	Nama Perusahaan
1	PT Bank Central Asia, Tbk
2	PT Bank Negara Indonesia (Persero) Tbk
3	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
4	PT Bank Pembangunan Daerah Jawa Timur Tbk
5	PT Bank Rakyat Indonesia (Persero) Tbk
6	PT Bank Tabungan Negara (Persero) Tbk
7	PT Bank Bukopin Tbk
8	PT Bank Bumi Artha Tbk
9	PT Bank Mandiri (Persero) Tbk
10	PT Bank Nusantara Parahyangan Tbk

LAMPIRAN 2
DATA LABA BERSIH, ARUS KAS OPERASIONAL, TINGKAT HUTANG DAN DEVIDEN KAS

NO	KODE SAHAM	NAMA PERUSAHAAN	TAHUN	LABA AKUNTANSI	ARUS KAS OPERASIONAL	TINGKAT HUTANG	DEVIDEN KAS
1	BBCA	PT Bank Central Asia, Tbk	2013	14.256.239.000.000	-4.189.827.000.000	0.868204761	2.859.981.000.000
			2014	16.511.670.000.000	35.136.527.000.000	0.855413359	30.818.760.000.000
			2015	18.035.768.000.000	29.459.026.000.000	0.844495995	3.772.217.000.000
			2016	20.632.281.000.000	45.667.484.000.000	0.828320655	4.314.626.000.000
			2017	23.321.150.000.000	9.658.627.000.000	0.819571025	5.177.553.000.000
2	BBNI	PT Bank Negara Indonesia (Persero) Tbk	2013	9.057.941.000.000	-6.903.202.000.000	0.8520611	2.113.844.000.000
			2014	10.829.379.000.000	-610.370.000.000	0.818939476	2.716.304.000.000
			2015	9.140.532.000.000	24.356.628.000.000	0.811505114	2.695.654.000.000
			2016	11.410.196.000.000	15.422.131.000.000	0.81703993	2.266.885.000.000
			2017	13.770.592.000.000	33.625.853.000.000	0.823434436	3.968.562.000.000
3	BJBR	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2013	1.376.387.000.000	-10.399.769.000.000	0.858206616	663.845.000.000
			2014	1.107.796.000.000	1.176.551.000.000	0.842400346	757.280.000.000
			2015	1.380.964.000.000	5.579.200.000.000	0.857617532	695.814.000.000
			2016	1.153.225.000.000	5.105.778.000.000	0.850480241	824.093.000.000
			2017	121.1405.000.000	2.582.207.000.000	0.859457137	865.257.000.000

4	BJTM	PT Bank Pembangunan Daerah Jawa Timur Tbk	2013	824.312.000.000	1.236.094.000.000	0,826951217	592.755.000.000
			2014	939.084.000.000	1.501.371.000.000	0,840948795	605.869.000.000
			2015	884.503.000.000	31.503.530.000.00	0,852922267	624.491.000.000
			2016	1.028.216.000.000	-1.132.088.000.000	0,832463914	641.460.000.000
			2017	1.159.370.000.000	6.663.420.000.000	0,848286605	652.202.000.000
5	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk	2013	21.354.330.000.000	4.399.086.000.000	0,873315897	3.016.585.000.000
			2014	24.253.845.000.000	84.930.076.000.000	0,878126046	5.556.285.000.000
			2015	25.410.788.000.000	38.992.328.000.000	0,871216086	7.273.664.000.000
			2016	26.227.991.000.000	39.587.216.000.000	0,853720515	7.621.316.000.000
			2017	29.044.334.000.000	39.299.109.000.000	0,851411564	7.273.684.000.000
6	BBTN	PT Bank Tabungan Negara (Persero) Tbk	2013	1.562.161.000.000	-1.327.422.000.000	0,911894665	409.189.000.000
			2014	111.559.200.0000	-2.049.009.000.000	0,915570985	468.648.000.000
			2015	1.850.907.000.000	1.707.579.000.000	0,919327738	223.119.000.000
			2016	2.618.905.000.000	9.783.925.000.000	0,910675296	370.181.000.000
			2017	3.027.466.000.000	321.044.000.000	0,856798861	523.781.000.000
7	BBKP	PT Bank Bukopin Tbk	2013	934.622.000.000	-939.659.000.000	0,910544514	249.458.000.000
			2014	726.808.000.000	3.435.304.000.000	0,913708152	278.913.000.000
			2015	964.307.000.000	476.581.000.000	0,920149854	217.511.000.000
			2016	1.090.635.000.000	2.711.779.000.000	0,909512439	2881.27.000.000
			2017	135.901.000.000	-1.572.849.000.000	0,936501676	325.982.000.000

8	BNBA	PT Bank Bumi Arta Tbk	2014	51.827.836.329	438.308.822.329	0,883202668	1.4091.000.000
			2015	56.950.417.920	7.0238.389.333	0,812118447	12.959.100.000
			2016	78.759.737.169	408.439.544.324	0,817913797	14.322.000.000
			2017	89.548.095.470	-116.867.307.919	0,805717445	14.322.000.000
9	BMRI	PT Bank Mandiri (Persero) Tbk	2013	18.829.934.000.000	12.733.517.000.000	0,081398946	4.651.220.000.000
			2014	20.654.783.000.000	21.091.691.000.000	0,815189805	5.461.126.000.000
			2015	21.152.398.000.000	10.201.454.000.000	0,808953198	4.967.968.000.000
			2016	14.650.163.000.000	41.521.119.000.000	0,793833761	6.100.490.000.000
			2017	21.443.042.000.000	-6.212.954.000.000	0,789567127	6.212.954.000.000
10	BBNP	PT Bank Danamon Indonesia Tbk	2013	4.159.320.000.000	3.533.128.000.000	0,828737314	1.257.084.000.000
			2014	2.682.662.000.000	5.500.443.000.000	0,831292415	1.353.856.000.000
			2015	2.469.157.000.000	8.994.609.000.000	0,818061683	814.897.000.000
			2016	2.792.722.000.000	-446.199.000.000	0,791035353	759.902.000.000
			2017	3.828.097.000.000	3.748.625.000.000	0,780249125	993.751.000.000

LAMPIRAN 3

HASIL UJI STATISTIK DESKRIPTIF

	N	Range	Minimum	Maximum	Mean	Std. Deviation
LABA AKUNTANSI	50	28.992.506.163.671	51.827.836.329	29.044.334.000.000	8.226.903.270.226,92	9.264.955.684.790,940
TINGKAT HUTANG	50	,855102730	,081398946	,936501676	,83517916220	,115585458887
ARUS KAS OPERASIONAL	50	95.329.845.000.000	-10.399.769.000.000	84.930.076.000.000	10.365.065.238.871,80	17.941.787.929.161,280
DEVIDEN KAS	50	7.608.356.900.000	12.959.100.000	7.621.316.000.000	2.132.605.062.000,00	2.292.379.722.783,210
Valid N (listwise)	50					

Sumber : Output SPSS 20.0 (Data sekunder yang diolah, 2019)

LAMPIRAN 4

HASIL UJI ASUMSI KLASIK

a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	,0002310
	Std. Deviation	625830349231,66440000
Most Extreme Differences	Absolute	,149
	Positive	,149
	Negative	-,119
Kolmogorov-Smirnov Z		1,055
Asymp. Sig. (2-tailed)		,216

Sumber : Output SPSS 20.0 (Data sekunder yang diolah, 2019)

b. Hasil Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	775806292116,779	726029716988,919		1,069	,291		
Laba Akuntansi	,221	,014	,894	15,628	,000	,495	2,020
1 Tingkat Hutang	-	831817197995,948	-,035	-,827	,412	,921	1,086
Arus Kas Operasional	,011	,007	,084	1,513	,137	,523	1,911

Sumber : Output SPSS 20.0 (Data sekunder yang diolah, 2019)

c. Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	51,702	2,123		24,347	,000
Laba Akuntansi	5,913E-014	,000	,251	1,428	,160
1 Tingkat Hutang	-,171	2,433	-,009	-,070	,944
Arus Kas Operasional	4,106E-014	,000	,338	1,975	,054

Sumber : output SPSS 20.0 (Data sekunder yang diolah, 2019)

d. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,962 ^a	,925	,921	645.915.556.382,733	1,164

Sumber: Keluaran dari SPSS, 2019

Runs Test

	Unstandardized Residual
Test Value ^a	-
	40701699379,56
	252
Cases < Test Value	25
Cases >= Test Value	25
Total Cases	50
Number of Runs	13
Z	-3,715
Asymp. Sig. (2-tailed)	,000

Sumber : Output SPSS 20.0 (Data sekunder yang diolah, 2019)

LAMPIRAN 5

HASIL KELAYAKAN MODEL

a. Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,962 ^a	,925	,921	645.915.556.382,733

Sumber : Output SPSS 20.0, 2019

b. Hasil Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3	79434572401000 560000000000,00 0	190,39 6	,000 ^b
	Residual	46	41720690597721 5500000000,000		
	Total	49	2574952348779 5358000000000 0,000		

Sumber: Keluaran SPSS, 2019

c. Hasil Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	775806292116,779	726029716988,919		1,069 ,291
	Laba Akuntansi	,221	,014	,894	15,628 ,000
	Tingkat Hutang	- 688218448843,845	831817197995,948	-,035	-,827 ,412
	Arus Kas Operasional	,011	,007	,084	1,513 ,137

Sumber : Output SPSS 20.0 (Data sekunder yang diolah, 2019)

