

# LAMPIRAN

**LAMPIRAN 1 : DAFTAR PERUSAHAAN SAMPEL PERIODE 2008-2010**

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	<b>AISA</b>	PT Tiga Pilar Sejahtera Food Tbk
2	<b>ARNA</b>	PT Arwana Citramulia Tbk
3	<b>ASII</b>	PT Astra International Tbk
4	<b>AUTO</b>	PT Astra Otoparts Tbk
5	<b>BRNA</b>	PT Berlina Tbk
6	<b>CPIN</b>	PT Charoen Pokphan Indonesia Tbk
7	<b>CTTBN</b>	PT Citra Tubindo Tbk
8	<b>DYNA</b>	PT Dynaplast Tbk
9	<b>IGAR</b>	PT Champion Pacific Indonesia Tbk
10	<b>IMAS</b>	PT Indomobil Sukses Internasional Tbk
11	<b>INDS</b>	PT Indospring Tbk
12	<b>INTA</b>	PT Intraco Penta Tbk
13	<b>INTP</b>	PT Indocement Tunggal Prakarsa Tbk
14	<b>IPOL</b>	PT Indopoly Swakarsa Industry Tbk
15	<b>KBLI</b>	PT KMI Wire and Cable Tbk
16	<b>KDSI</b>	PT Kedawung Setia Industrial Tbk
17	<b>KKGI</b>	PT Resource Alam Indonesia Tbk
18	<b>MAIN</b>	PT Malindo Feedmill Tbk
19	<b>MASA</b>	PT Multistrada Arah Sarana Tbk
20	<b>MYOR</b>	PT Mayora Indah Tbk
21	<b>PICO</b>	PT Pelangi Indah Canindo Tbk
22	<b>PSDN</b>	PT Prasadha Aneka Niaga Tbk
23	<b>RDTX</b>	PT Roda Vivatex Tbk
24	<b>SIAP</b>	PT Sekawan Inti Pratama Tbk
25	<b>SMAR</b>	PT Sinar Mas Agro Resources and Technology Tbk
26	<b>SMGR</b>	PT Semen Gresik (Persero) Tbk
27	<b>SOBI</b>	PT Sorini Agro Asia Corporindo Tbk
28	<b>TBLA</b>	PT Tunas Baru Lampung Tbk
29	<b>TOTO</b>	PT Surya Toto Indonesia Tbk
30	<b>ULTJ</b>	PT Ultrajaya Milk Industry & Trading Company Tbk
31	<b>UNIC</b>	PT Unggul Indah Cahaya Tbk
32	<b>UNTR</b>	PT United Tractor Tbk

Sumber : *Indonesian Capital Market Directory*

**LAMPIRAN 2\_1: STRUKTUR MODAL PERUSAHAAN SAMPEL  
PERIODE 2008 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Total Utang</b>	<b>Modal Sendiri</b>	<b>Struktur Modal</b>
1	AISA	2008	625.913	390.656	1,60
2	ARNA	2008	448.217	283.221	1,58
3	ASII	2008	40.163.000	33.080.000	1,21
4	AUTO	2008	1.190.886	2.652.969	0,45
5	BRNA	2008	231.752	179.742	1,29
6	CPIN	2008	3.844.198	1.320.308	2,91
7	CTTBN	2008	1.066.385	1.009.346	1,06
8	DYNA	2008	717.902	401.249	1,79
9	IGAR	2008	72.771	191.508	0,38
10	IMAS	2008	5.098.497	286.813	17,78
11	INDS	2008	809.595	328.623	7,45
12	INTA	2008	808.595	328.623	2,46
13	INTP	2008	2.764.976	8.500.194	0,33
14	IPOL	2008	1.187.235	493.839	2,40
15	KBLI	2008	399.097	208.135	1,92
16	KDSI	2008	257.584	228.138	1,13
17	KKGI	2008	101.352	123.814	0,82
18	MAIN	2008	815.384	46.180	17,66
19	MASA	2008	1.094.228	1.284.796	0,85
20	MYOR	2008	1.646.934	1.245.109	1,32
21	PICO	2008	211.091	150.896	1,40
22	PSDN	2008	151.922	92.979	1,63
23	RDTX	2008	149.646	431.285	0,35
24	SIAP	2008	52.968	70.717	0,75
25	SMAR	2008	5.406.234	4.615.204	1,17
26	SMGR	2008	2.429.249	8.069.586	0,30
27	SOBI	2008	516.717	543.759	0,95
28	TBLA	2008	667.941	363.190	1,84
29	TOTO	2008	1.908.928	888.773	2,15
30	ULTJ	2008	603.996	1.135.324	0,53
31	UNIC	2008	1.723.269	1.340.893	1,29
32	UNTR	2008	11.644.916	11.131.607	1,05

**LAMPIRAN 2\_2: STRUKTUR MODAL PERUSAHAAN SAMPEL  
PERIODE 2009 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Total Utang</b>	<b>Modal Sendiri</b>	<b>Struktur Modal</b>
1	AISA	2009	925.856	633.696	1,46
2	ARNA	2009	474.362	342.521	1,38
3	ASII	2009	40.006.00	39.894.000	1,00
4	AUTO	2009	1.262.292	3.208.778	0,39
5	BRNA	2009	305.973	179.730	1,70
6	CPIN	2009	2.397.701	2.933.018	0,82
7	CTTBN	2009	851.375	1.000.982	0,85
8	DYNA	2009	725.497	439.404	1,65
9	IGAR	2009	60.746	207.281	0,29
10	IMAS	2009	4.442.314	437.332	10,16
11	INDS	2009	455.454	165.566	2,75
12	INTA	2009	795.801	363.443	2,19
13	INTP	2009	2.572.321	10.680.725	0,24
14	IPOL	2009	1.381.552	280.940	4,92
15	KBLI	2009	261.087	229.634	1,14
16	KDSI	2009	312.043	238.648	1,31
17	KKGI	2009	122.121	150.818	0,81
18	MAIN	2009	766.696	120.794	6,35
19	MASA	2009	1.076.388	1.459.657	0,74
20	MYOR	2009	1.623.443	1.581.755	1,03
21	PICO	2009	228.530	163.553	1,40
22	PSDN	2009	180.642	125.4290,22	1,44
23	RDTX	2009	117.423	533.757	0,22
24	SIAP	2009	53.662	73.840	0,73
25	SMAR	2009	5.410.942	4.795.879	1,13
26	SMGR	2009	2.633.214	10.197.679	0,26
27	SOBI	2009	522.093	672.907	0,78
28	TBLA	2009	482.219	528.673	0,91
29	TOTO	2009	1.881.639	899.648	2,09
30	ULTJ	2009	538.164	1.191.583	0,45
31	UNIC	2009	996.452	1.227.769	0,81
32	UNTR	2009	10.453	13.843.710	0,001

**LAMPIRAN 2\_3: STRUKTUR MODAL PERUSAHAAN SAMPEL  
PERIODE 2010 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Total Utang</b>	<b>Modal Sendiri</b>	<b>Struktur Modal</b>
1	AISA	2010	1.346.881	575.763	2,34
2	ARNA	2010	458.094	408.714	1,12
3	ASII	2010	54.168.000	49.310.000	1,10
4	AUTO	2010	1.482.705	3.860.827	0,38
5	BRNA	2010	326.943	201.354	1,62
6	CPIN	2010	2.036.240	4.458.432	0,46
7	CTTBN	2010	1.444.763	1.007.554	1,43
8	DYNA	2010	968.980	506.440	1,91
9	IGAR	2010	54.229	240.128	0,23
10	IMAS	2010	6.377.071	1.227.323	5,20
11	INDS	2010	543.189	227.300	2,39
12	INTA	2010	682.054	412.046	1,66
13	INTP	2010	2.245.548	13.077.390	0,17
14	IPOL	2010	1.123.770	1.061.674	1,06
15	KBLI	2010	303.891	290.673	1,05
16	KDSI	2010	302.184	255.540	1,18
17	KKGI	2010	220.401	306.844	0,72
18	MAIN	2010	710.475	258.046	2,75
19	MASA	2010	1.409.277	1.629.135	0,87
20	MYOR	2010	2.359.028	1.991.295	1,18
21	PICO	2010	274.649	175.591	1,56
22	PSDN	2010	221.680	138.348	1,60
23	RDTX	2010	137.995	714.452	0,19
24	SIAP	2010	51.769	77.864	0,66
25	SMAR	2010	6.642.319	5.829.703	1,14
26	SMGR	2010	3.423.246	12.006.439	0,29
27	SOBI	2010	899.323	696.842	1,29
28	TBLA	2010	460.601	630.982	0,73
29	TOTO	2010	2.409.512	1.234.180	1,95
30	ULTJ	2010	705.472	1.297.953	0,54
31	UNIC	2010	1.037.127	1.213.232	0,85
32	UNTR	2010	13.535.508	16.136.338	0,84

**LAMPIRAN 3\_1: PROFITABILITAS PERUSAHAAN SAMPEL PERIODE  
2008 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Laba Bersih</b>	<b>Modal Sendiri</b>	<b>ROE (%)</b>
1	AISA	2008	28.868	390.656	7,34
2	ARNA	2008	54.290	283.221	19,17
3	ASII	2008	9.191.000	33.080.000	27,78
4	AUTO	2008	566.025	2.652.969	21,34
5	BRNA	2008	19.410	179.742	10,80
6	CPIN	2008	253.977	1.320.308	19,24
7	CTTBN	2008	214.954	1.009.346	21,30
8	DYNA	2008	3	401.249	0,001
9	IGAR	2008	7.348	191.508	3,84
10	IMAS	2008	23.047	286.813	8,04
11	INDS	2008	31.827	108.675	29,29
12	INTA	2008	22.944	328.623	6,98
13	INTP	2008	1.745.501	8.500.194	20,53
14	IPOL	2008	45.845	493.839	9,28
15	KBLI	2008	26.645	208.135	12,80
16	KDSI	2008	5.716	228.138	2,51
17	KKGI	2008	40.474	123.814	32,69
18	MAIN	2008	4.210	46.180	9,12
19	MASA	2008	2.974	1.284.796	0,23
20	MYOR	2008	196.230	1.245.109	15,76
21	PICO	2008	12.986	150.896	8,61
22	PSDN	2008	9.448	92.979	10,16
23	RDTX	2008	57.110	431.285	13,24
24	SIAP	2008	3.694	70.717	5,22
25	SMAR	2008	1.046.389	4.615.204	22,67
26	SMGR	2008	2.523.544	8.069.586	31,27
27	SOBI	2008	142.496	543.759	26,21
28	TBLA	2008	63.270	363.190	17,42
29	TOTO	2008	63.337	888.773	7,13
30	ULTJ	2008	303.712	1.135.324	26,75
31	UNIC	2008	40.401	1.340.893	3,01
32	UNTR	2008	2.660.742	11.131.607	23,90

**LAMPIRAN 3\_2: PROFITABILITAS PERUSAHAAN SAMPEL PERIODE  
2009 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Laba Bersih</b>	<b>Modal Sendiri</b>	<b>ROE (%)</b>
1	AISA	2009	37.787	633.696	5,96
2	ARNA	2009	63.888	342.521	18,65
3	ASII	2009	10.040.000	39.894.000	25,17
4	AUTO	2009	768.265	3.208.778	23,94
5	BRNA	2009	20.260	179.730	11,27
6	CPIN	2009	1.612.710	2.933.018	54,98
7	CTTBN	2009	132.777	1.000.982	13,26
8	DYNA	2009	65.588	439.404	14,93
9	IGAR	2009	24.741	207.281	11,94
10	IMAS	2009	117.593	437.332	26,89
11	INDS	2009	58.766	165.566	35,49
12	INTA	2009	37.473	363.443	10,31
13	INTP	2009	2.746.654	10.680.725	25,72
14	IPOL	2009	93.440	280.940	33,26
15	KBLI	2009	20.705	229.634	9,02
16	KDSI	2009	10.511	238.648	4,40
17	KKGI	2009	32.003	150.818	21,22
18	MAIN	2009	75.970	120.794	62,89
19	MASA	2009	174.860	1.459.657	11,98
20	MYOR	2009	372.158	1.581.755	23,53
21	PICO	2009	12.657	163.553	7,74
22	PSDN	2009	32.450	125.429	25,87
23	RDTX	2009	102.549	533.757	19,21
24	SIAP	2009	3.123	73.840	4,23
25	SMAR	2009	748.495	4.795.879	15,61
26	SMGR	2009	3.326.488	10.197.679	32,62
27	SOBI	2009	157.548	672.907	23,41
28	TBLA	2009	182.821	528.673	27,86
29	TOTO	2009	250.955	899.648	34,58
30	ULTJ	2009	61.153	1.191.583	5,13
31	UNIC	2009	39.156	1.227.769	3,19
32	UNTR	2009	3.817.541	13.843.710	27,58

**LAMPIRAN 3\_3: PROFITABILITAS PERUSAHAAN SAMPEL PERIODE  
2010 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Laba Bersih</b>	<b>Modal Sendiri</b>	<b>ROE (%)</b>
1	AISA	2010	75.857	575.763	13,18
2	ARNA	2010	79.040	408.714	19,34
3	ASII	2010	14.366.000	49.310.000	29,13
4	AUTO	2010	1.141.179	3.860.827	29,56
5	BRNA	2010	34.761	201.354	17,26
6	CPIN	2010	2.210.266	4.458.432	49,57
7	CTTBN	2010	165.149	1.007.554	16,39
8	DYNA	2010	81.113	506.440	16,02
9	IGAR	2010	32.152	240.128	13,39
10	IMAS	2010	448.671	1.227.323	36,56
11	INDS	2010	71.109	227.300	31,28
12	INTA	2010	83.061	412.046	20,16
13	INTP	2010	3.224.942	13.077.390	24,66
14	IPOL	2010	170.265	1.061.674	16,04
15	KBLI	2010	48.316	290.673	16,62
16	KDSI	2010	16.892	255.540	6,61
17	KKGI	2010	166.027	306.844	54,11
18	MAIN	2010	179.966	258.046	69,74
19	MASA	2010	176.082	1.629.135	10,81
20	MYOR	2010	484.086	1.991.295	24,31
21	PICO	2010	12.063	175.591	6,87
22	PSDN	2010	12.919	138.348	9,34
23	RDTX	2010	170.900	714.452	23,92
24	SIAP	2010	4.024	77.864	5,17
25	SMAR	2010	1.260.513	5.829.703	21,62
26	SMGR	2010	3.633.220	12.006.439	30,26
27	SOBI	2010	63.228	696.842	9,07
28	TBLA	2010	193.798	630.982	19,99
29	TOTO	2010	246.663	1.234.180	30,71
30	ULTJ	2010	107.123	1.297.953	8,25
31	UNIC	2010	33.824	1.213.232	2,79
32	UNTR	2010	3.872.931	16.136.338	24,00



**LAMPIRAN 4\_1: TINGKAT PERTUMBUHAN PERUSAHAAN SAMPEL  
PERIODE 2008 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Total Aktiva t-1</b>	<b>Total Aktiva</b>	<b>Growth (%)</b>
1	AISA	2008	792.690	1.016.958	28,29
2	ARNA	2008	630.587	735.092	16,57
3	ASII	2008	63.520.000	80.740.000	27,11
4	AUTO	2008	3.454.254	3.981.316	15,26
5	BRNA	2008	387.273	432.192	11,60
6	CPIN	2008	4.760.791	5.178.540	8,77
7	CTTBN	2008	1.601.065	2.088.892	30,47
8	DYNA	2008	1.123.388	1.235.004	9,94
9	IGAR	2008	329.797	305.783	(7,28)
10	IMAS	2008	4.907.500	5.578.514	13,67
11	INDS	2008	599.273	918.228	53,22
12	INTA	2008	863.818	1.137.218	31,65
13	INTP	2008	10.016.028	11.286.707	12,69
14	IPOL	2008	897.000	1.710.415	90,68
15	KBLI	2008	499.368	607.232	21,60
16	KDSI	2008	542.060	485.227	(10,48)
17	KKGI	2008	173.813	225.162	29,54
18	MAIN	2008	504.827	859.935	70,34
19	MASA	2008	1.799.172	2.379.024	32,23
20	MYOR	2008	1.893.175	2.922.998	54,40
21	PICO	2008	452.880	588.564	29,96
22	PSDN	2008	291.723	286.965	(1,63)
23	RDTX	2008	583.454	580.931	(0,43)
24	SIAP	2008	1.294.773	142.216	(89,02)
25	SMAR	2008	8.063.169	10.025.916	24,34
26	SMGR	2008	8.515.227	10.602.964	24,52
27	SOBI	2008	842.505	1.111.100	31,88
28	TBLA	2008	2.457.120	1.031.131	(58,03)
29	TOTO	2008	913.915	1.802.497	97,23
30	ULTJ	2008	1.362.830	1.718.997	26,13
31	UNIC	2008	2.623.497	3.107.278	18,44
32	UNTR	2008	13.002.619	22.847.721	75,72

**Keterangan: tanda kurung menandakan besaran angka adalah negatif.**

**LAMPIRAN 4\_2: TINGKAT PERTUMBUHAN PERUSAHAAN SAMPEL  
PERIODE 2009 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Total Aktiva t-1</b>	<b>Total Aktiva</b>	<b>Growth (%)</b>
1	AISA	2009	1.016.958	1.568.829	54,27
2	ARNA	2009	735.092	822.687	11,92
3	ASII	2009	80.740.000	88.938.000	10,15
4	AUTO	2009	3.981.316	4.644.939	16,67
5	BRNA	2009	432.192	507.226	17,36
6	CPIN	2009	5.178.540	5.349.375	3,30
7	CTTBN	2009	2.088.892	1.863.990	(10,77)
8	DYNA	2009	1.235.004	1.290.591	4,50
9	IGAR	2009	305.783	317.809	3,93
10	IMAS	2009	5.578.514	5.093.148	(8,70)
11	INDS	2009	918.228	621.140	(32,35)
12	INTA	2009	1.137.218	1.172.130	3,07
13	INTP	2009	11.286.707	13.276.516	17,63
14	IPOL	2009	1.710.415	1.691.646	(1,10)
15	KBLI	2009	607.232	490.722	(19,19)
16	KDSI	2009	485.227	550.691	13,49
17	KKGI	2009	225.162	272.938	21,22
18	MAIN	2009	859.935	885.348	2,96
19	MASA	2009	2.379.024	2.536.045	6,60
20	MYOR	2009	2.922.998	3.246.498	11,07
21	PICO	2009	588.564	542.660	(7,80)
22	PSDN	2009	286.965	353.629	23,23
23	RDTX	2009	580.931	651.180	12,09
24	SIAP	2009	142.216	147.435	3,67
25	SMAR	2009	10.025.916	10.210.595	1,84
26	SMGR	2009	10.602.964	12.951.308	22,15
27	SOBI	2009	1.111.100	1.262.529	13,63
28	TBLA	2009	1.031.131	1.010.892	(1,96)
29	TOTO	2009	2.802.497	2.786.340	(0,58)
30	ULTJ	2009	1.718.997	1.732.702	0,80
31	UNIC	2009	3.107.278	2.243.478	(27,80)
32	UNTR	2009	22.847.721	24.404.828	6,82

**Keterangan: tanda kurung menandakan besaran angka adalah negatif.**

**LAMPIRAN 4\_3: TINGKAT PERTUMBUHAN PERUSAHAAN SAMPEL  
PERIODE 2010 (dalam Jutaan Rp)**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Total Aktiva t-1</b>	<b>Total Aktiva</b>	<b>Growth (%)</b>
1	AISA	2010	1.158.829	1.936.949	23,46
2	ARNA	2010	822.687	873.154	6,13
3	ASII	2010	88.938.000	112.857.000	26,89
4	AUTO	2010	4.644.939	5.585.852	20,26
5	BRNA	2010	507.226	550.907	8,61
6	CPIN	2010	5.349.375	6.518.276	21,85
7	CTTBN	2010	1.863.990	2.460.616	32,01
8	DYNA	2010	1.290.591	1.552.286	20,28
9	IGAR	2010	317.809	347.473	9,33
10	IMAS	2010	5.093.148	7.985.020	56,78
11	INDS	2010	621.140	770.609	24,06
12	INTA	2010	1.172.130	1.634.904	39,48
13	INTP	2010	13.276.516	15.346.146	15,59
14	IPOL	2010	1.691.646	2.219.410	31,20
15	KBLI	2010	490.722	594.564	21,16
16	KDSI	2010	550.691	567.725	3,09
17	KKGI	2010	272.938	527.245	93,17
18	MAIN	2010	885.348	966.319	9,15
19	MASA	2010	2.536.045	3.038.412	19,81
20	MYOR	2010	3.246.498	4.399.191	35,51
21	PICO	2010	542.660	570.360	5,10
22	PSDN	2010	353.629	414.611	17,24
23	RDTX	2010	652.180	852.447	30,91
24	SIAP	2010	147.435	150.913	2,36
25	SMAR	2010	10.21.595	14.475.642	41,77
26	SMGR	2010	12.951.308	15.562.999	20,17
27	SOBI	2010	1.262.529	1.656.572	31,21
28	TBLA	2010	1.010.892	1.091.583	7,98
29	TOTO	2010	2.786.340	3.651.105	31,04
30	ULTJ	2010	1.732.702	2.006.596	7,98
31	UNIC	2010	2.243.478	2.280.226	31,04
32	UNTR	2010	24.404.828	20.700.914	15,81

**LAMPIRAN 5\_1: TAX RATE PERUSAHAAN SAMPEL PERIODE 2008**  
(dalam Jutaan Rp)

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>EBIT</b>	<b>EAT</b>	<b>Beban Pajak</b>	<b>Tax Rate (%)</b>
1	AISA	2008	52.975	28.686	24.289	45,85
2	ARNA	2008	79.074	54.290	24.784	31,34
3	ASII	2008	15.383.000	9.191.000	6.192.000	40,25
4	AUTO	2008	771.816	566.025	205.791	26,66
5	BRNA	2008	29.003	19.410	9.593	33,08
6	CPIN	2008	375.589	253.977	121.612	32,38
7	CTTBN	2008	330.910	214.954	115.956	35,04
8	DYNA	2008	5.302	3.125	2.177	17,46
9	IGAR	2008	12.391	7.348	5.043	40,70
10	IMAS	2008	168.441	23.047	145.394	86,32
11	INDS	2008	47.163	31.827	15.336	32,52
12	INTA	2008	47.073	22.944	24.129	51,26
13	INTP	2008	2.332.787	1.745.501	587.286	25,18
14	IPOL	2008	55.540	45.845	9.695	17,46
15	KBLI	2008	48.218	26.645	21.573	44,74
16	KDSI	2008	12.899	5.716	7.183	55,69
17	KKGI	2008	55.269	40.474	14.795	26,77
18	MAIN	2008	14.390	4.210	10.720	71,80
19	MASA	2008	6.493	2.974	3.519	54,20
20	MYOR	2008	274.070	196.230	77.840	28,40
21	PICO	2008	20.000	12.986	7.014	35,07
22	PSDN	2008	42.051	9.448	32.603	77,53
23	RDTX	2008	75.587	57.110	18.477	24,44
24	SIAP	2008	6.903	3.694	3.209	46,49
25	SMAR	2008	1.478.928	1.046.389	432.539	29,25
26	SMGR	2008	3.589.529	2.523.544	1.065.985	29,70
27	SOBI	2008	243.944	142.496	101.448	41,59
28	TBLA	2008	90.758	63.337	3.709	4,09
29	TOTO	2008	67.046	63.270	27.488	41,00
30	ULTJ	2008	268.782	303.712	34.930	13,00
31	UNIC	2008	51.586	40.401	11.185	21,68
32	UNTR	2008	3.581.947	2.660.742	1.191.205	30,92

**LAMPIRAN 5\_2: TAX RATE PERUSAHAAN SAMPEL PERIODE 2009**  
(dalam Jutaan Rp)

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>EBIT</b>	<b>EAT</b>	<b>Beban Pajak</b>	<b>Tax Rate (%)</b>
1	AISA	2009	49.411	37.787	11.624	23,53
2	ARNA	2009	90.887	63.888	26.999	29,71
3	ASII	2009	16.402.000	10.040.000	6.362.000	38,79
4	AUTO	2009	947.001	768.265	178.736	18,87
5	BRNA	2009	23.436	20.260	3.176	13,55
6	CPIN	2009	2.160.396	1.612.710	547.686	25,35
7	CTTBN	2009	191.009	132.777	58.232	30,49
8	DYNA	2009	116.812	65.588	51.224	43,85
9	IGAR	2009	51.430	24.741	26.689	51,89
10	IMAS	2009	230.977	117.593	113.384	49,09
11	INDS	2009	79.914	58.766	21.148	26,46
12	INTA	2009	71.058	37.473	33.585	47,26
13	INTP	2009	3.796.327	2.746.654	1.049.673	27,65
14	IPOL	2009	129.664	93.440	36.224	27,94
15	KBLI	2009	32.640	20.705	11.935	36,57
16	KDSI	2009	16.530	10.511	6.019	36,41
17	KKGI	2009	48.338	32.003	16.335	33,79
18	MAIN	2009	112.362	75.970	36.392	32,39
19	MASA	2009	230.185	174.860	55.325	24,04
20	MYOR	2009	503.934	372.158	131.776	26,15
21	PICO	2009	18.459	12.657	5.802	31,43
22	PSDN	2009	58.572	32.450	26.122	44,60
23	RDTX	2009	118.742	102.549	16.193	13,64
24	SIAP	2009	6.847	3.123	3.724	54,39
25	SMAR	2009	992.722	748.495	244.227	24,60
26	SMGR	2009	4.655.188	3.326.488	1.328.700	28,54
27	SOBI	2009	253.757	157.548	96.209	37,91
28	TBLA	2009	254.851	182.821	72.030	28,26
29	TOTO	2009	321.057	250.955	70.102	21,83
30	ULTJ	2009	98.279	61.153	37.126	37,78
31	UNIC	2009	44.458	39.156	5.302	11,93
32	UNTR	2009	5.444.238	3.817.541	1.626.697	29,88

**LAMPIRAN 5\_3: TAX RATE PERUSAHAAN SAMPEL PERIODE 2010**  
(dalam Jutaan Rp)

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>EBIT</b>	<b>EAT</b>	<b>Beban Pajak</b>	<b>Tax Rate (%)</b>
1	AISA	2010	94.187	75.857	18.330	19,46
2	ARNA	2010	107.737	79.040	28.697	26,64
3	ASII	2010	21.031.000	14.366.000	6.665.000	31,69
4	AUTO	2010	1.394.261	1.141.179	253.082	18,15
5	BRNA	2010	47.282	34.761	12.521	26,48
6	CPIN	2010	2.818.227	2.210.266	607.961	21,57
7	CTTBN	2010	233.547	165.149	68.398	29,29
8	DYNA	2010	129.355	81.113	48.242	37,29
9	IGAR	2010	68.892	32.152	36.740	53,33
10	IMAS	2010	645.898	448.671	197.227	30,54
11	INDS	2010	105.011	71.109	33.902	32,28
12	INTA	2010	117.595	83.061	34.534	29,37
13	INTP	2010	4.248.476	3.224.942	1.023.534	24,09
14	IPOL	2010	237.066	170.265	66.801	28,18
15	KBLI	2010	66.716	48.316	18.400	27,58
16	KDSI	2010	19.418	16.892	2.526	13,01
17	KKGI	2010	236.930	166.027	70.903	29,93
18	MAIN	2010	224.905	179.966	44.939	19,98
19	MASA	2010	227.186	176.082	51.104	22,49
20	MYOR	2010	658.359	484.086	174.273	26,47
21	PICO	2010	16.722	12.063	4.659	27,86
22	PSDN	2010	39.242	12.919	26.323	67,08
23	RDTX	2010	190.011	170.900	19.111	10,06
24	SIAP	2010	7.214	4.024	3.190	44,22
25	SMAR	2010	1.654.948	1.260.513	394.435	23,83
26	SMGR	2010	4.722.623	3.633.220	1.089.403	23,07
27	SOBI	2010	117.014	63.228	53.786	45,97
28	TBLA	2010	260.027	193.798	66.229	25,47
29	TOTO	2010	324.380	246.663	77.717	23,96
30	ULTJ	2010	202.924	107.123	95.801	47,21
31	UNIC	2010	40.733	33.824	6.909	16,96
32	UNTR	2010	5.061.260	3.872.931	1.188.329	23,48

**LAMPIRAN 6: STATISTIK DESKRIPTIF VARIABEL-VARIABEL  
PENELITIAN**

Variabel	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Struktur Modal	96	0,001	17,780	1,788	2,767
Profitabilitas (%)	96	0,001	69,740	18,811	13,326
Tingkat Pertumbuhan (%)	96	-89,020	97,230	17,208	26,177
Pajak (%)	96	4,090	86,320	32,823	14,069

## LAMPIRAN 7: UJI NORMALITAS

### One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
<i>N</i>		80
<i>Normal Parameters<sup>a,b</sup></i>	<i>Mean</i>	.0000000
	<i>Std. Deviation</i>	.75088729
<i>Most Extreme Differences</i>	<i>Absolute</i>	.080
	<i>Positive</i>	.069
	<i>Negative</i>	-.080
<i>Kolmogorov-Smirnov Z</i>		.714
<i>Asymp. Sig. (2-tailed)</i>		.689

*a. Test distribution is Normal.*

*b. Calculated from data.*



## LAMPIRAN 8: UJI MULTIKOLINEARITAS

*Coefficients<sup>a</sup>*

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>	<i>Collinearity Statistics</i>	
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>			<i>Tolerance</i>	<i>VIF</i>
1 ( <i>Constant</i> )	-2.165	.879		-2.462	.016		
Profitabilitas	-.223	.065	-.342	-3.442	.001	.950	1.053
Tingkat Pertumbuhan	.176	.092	.186	1.912	.060	.991	1.009
Pajak	.686	.223	.307	3.080	.003	.946	1.057

*a. Dependent Variable: Struktur Modal*

## LAMPIRAN 9: UJI HETEROSKEDASTISITAS

*Coefficients<sup>a</sup>*

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
<i>1 (Constant)</i>	.477	.558		.855	.395
Profitabilitas	-.037	.041	-.101	-.891	.376
Tingkat Pertumbuhan	-.110	.058	-.209	-1.884	.063
Pajak	.143	.141	.115	1.016	.313

*a. Dependent Variable: ABS\_RES*

## LAMPIRAN 10: UJI AUTOKORELASI

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

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>	<i>Durbin-Watson</i>
1	.283 <sup>a</sup>	.080	.023	.74091290	1.900

*a. Predictors: (Constant), LAG\_RES, Profitabilitas, Tingkat Pertumbuhan, Pajak*

*b. Dependent Variable: Unstandardized Residual*

## LAMPIRAN 11: UJI REGRESI LINEAR BERGANDA

*Coefficients<sup>a</sup>*

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
<i>1 (Constant)</i>	-2.165	.879		-2.462	.016
Profitabilitas	-.223	.065	-.342	-3.442	.001
Tingkat Pertumbuhan	.175	.092	.186	1.912	.060
Pajak	.686	.223	.307	3.080	.003

*a. Dependent Variable: Struktur Modal*

LAMPIRAN 12: UJI PARSIAL (Uji t)

*Coefficients<sup>a</sup>*

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
<i>1 (Constant)</i>	-2.165	.879		-2.462	.016
Profitabilitas	-.223	.065	-.342	-3.442	.001
Tingkat Pertumbuhan	.175	.092	.186	1.912	.060
Pajak	.686	.223	.307	3.080	.003

*a. Dependent Variable: Struktur Modal*

### LAMPIRAN 13: UJI KETEPATAN MODEL (Uji F)

#### ANOVA<sup>b</sup>

<i>Model</i>		<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	<i>Regression</i>	17.982	3	5.994	10.227	.000 <sup>a</sup>
	<i>Residual</i>	44.543	76	.584		
	<i>Total</i>	62.524	79			

a. Predictors: (Constant), Profitabilitas, Tingkat Pertumbuhan, Pajak

b. Dependent Variable: Struktur Modal

## LAMPIRAN 14: UJI KOEFISIEN DETERMINASI

### *Model Summary*

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
<i>1</i>	.536 <sup>a</sup>	.288	.259	.76556

*a. Predictors: (Constant), Profitabilitas, Tingkat Pertumbuhan, Pajak*

