

LAMPIRAN

LAMPIRAN 1

**DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR DI BURSA EFEK
INDONESIA PADA PERIODE 2006-2010**

No	Nama Perusahaan	Kode Perusahaan
1	PT. Astra Graphia	ASGR
2	PT. Fast Food Indonesia	FAST
3	PT. Hexindo Adiperkasi	HEXA
4	PT. Indofood Sukses Makmur	INDF
5	PT. Kageo Igar Jaya	IGAR
6	PT. Kimia Farma	KAEF
7	PT. Lion Mesh Prima	LMSH
8	PT. Mayora Indonesia	MYOR
9	PT. Selamat Sempurna	SMSM
10	PT. Semin Gresik	SMGR
11	PT. Sepatu Bata	BATA
12	PT. Surya Toto Indonesia	TOTO
13	PT. Tempo Scan Pacific	TSPC

Lampiran 2**DATA PERHITUNGAN KEBIJAKAN *LEVERAGE***

No	Nama Perusahaan	Kode	Tahun	Total Utang	Total Aktiva	<i>Debt Ratio</i>
1	PT. Astra Graphia	ASGR	2006	288.885.302.013	584.838.895.959	0,493957061
2	PT. Fast Food Indonesia	FAST	2006	195.366.352.000	483.574.983.000	0,404004258
3	PT. Hexindo Adiperkasi	HEXA	2006	858.554.250.499	1.204.103.631.117	0,713023554
4	PT. Indofood Sukses Makmur	INDF	2006	10.520.385.000.000	16.364.593.000.000	0,642874833
5	PT. Kageo Igar Jaya	IGAR	2006	78.234.969.985	290.144.668.879	0,269641246
6	PT. Kimia Farma	KAEF	2006	390.570.748.341	1.261.224.634.982	0,3096758
7	PT. Lion Mesh Prima	LMSH	2006	20.100.931.361	43.587.839.467	0,461159158
8	PT. Mayora Indonesia	MYOR	2006	562.444.840.983	1.553.376.827.333	0,362078815
9	PT. Selamat Sempurna	SMSM	2006	238.605.678.305	716.685.940.960	0,332929202
10	PT. Semin Gresik	SMGR	2006	1.915.242.938.000	7.496.419.127.000	0,255487708
11	PT. Sepatu Bata	BATA	2006	81.373.814.000	271.460.708.000	0,299762771

12	PT. Surya Toto Indonesia	TOTO	2006	627.489.665.911	908.168.166.154	0,690939948
13	PT. Tempo Scan Pacific	TSPC	2006	447.318.515.832	2.479.250.656.231	0,180424886
14	PT. Astra Graphia	ASGR	2007	310.480.918.902	624.557.293.214	0,497121597
15	PT. Fast Food Indonesia	FAST	2007	252.132.646.000	629.491.106.000	0,400534088
16	PT. Hexindo Adiperkasi	HEXA	2007	1.003.049.000.000	1.377.864.000.000	0,727973878
17	PT. Indofood Sukses Makmur	INDF	2007	18.791.384.000.000	29.706.895.000.000	0,63255968
18	PT. Kageo Igar Jaya	IGAR	2007	100.120.142.910	329.796.879.167	0,303581232
19	PT. Kimia Farma	KAEF	2007	478.711.551.186	1.386.739.149.721	0,345206632
20	PT. Lion Mesh Prima	LMSH	2007	33.671.285.095	62.812.399.313	0,53606112
21	PT. Mayora Indonesia	MYOR	2007	785.033.927.472	1.893.175.019.860	0,414665268
22	PT. Selamat Sempurna	SMSM	2007	315.575.744.877	830.049.538.892	0,380189049
23	PT. Semin Gresik	SMGR	2007	1.795.640.393.000	8.515.227.431.000	0,210874038
24	PT. Sepatu Bata	BATA	2007	124.380.660.000	332.080.232.000	0,374550027
25	PT. Surya Toto Indonesia	TOTO	2007	596.754.765.932	913.995.368.437	0,652907866

26	PT. Tempo Scan Pacific	TSPC	2007	558.369.306.676	2.773.134.866.559	0,201349496
27	PT. Astra Graphia	ASGR	2008	508.178.124.635	841.054.201.855	0,604215666
28	PT. Fast Food Indonesia	FAST	2008	302.213.617.000	784.758.815.000	0,385103819
29	PT. Hexindo Adiperkasi	HEXA	2008	1.226.286.000.000	1.838.946.000.000	0,666841767
30	PT. Indofood Sukses Makmur	INDF	2008	26.432.369.000.000	39.594.264.000.000	0,667580764
31	PT. Kageo Igar Jaya	IGAR	2008	72.771.129.416	305.782.633.658	0,237983199
32	PT. Kimia Farma	KAEF	2008	497.905.256.839	1.445.669.799.639	0,344411467
33	PT. Lion Mesh Prima	LMSH	2008	24.089.510.317	61.987.805.413	0,388616925
34	PT. Mayora Indonesia	MYOR	2008	1.646.322.490.012	2.922.998.415.036	0,563230716
35	PT. Selamat Sempurna	SMSM	2008	341.289.214.734	929.753.183.773	0,36707507
36	PT. Semin Gresik	SMGR	2008	2.429.248.657.000	10.602.963.724.000	0,229110343
37	PT. Sepatu Bata	BATA	2008	128.782.339.000	401.900.579.000	0,320433325
38	PT. Surya Toto Indonesia	TOTO	2008	667.940.725.005	1.031.130.721.298	0,647775021
39	PT. Tempo Scan Pacific	TSPC	2008	655.932.334.006	2.967.057.055.450	0,221071696

40	PT. Astra Graphia	ASGR	2009	393.916.120.737	774.856.830.143	0,50837278
41	PT. Fast Food Indonesia	FAST	2009	402.303.302.000	1.041.408.834.000	0,386306788
42	PT. Hexindo Adiperkasi	HEXA	2009	1.291.531.600.000	2.155.286.830.000	0,599238849
43	PT. Indofood Sukses Makmur	INDF	2009	24.886.781.000.000	40.382.953.000.000	0,616269469
44	PT. Kageo Igar Jaya	IGAR	2009	60.746.004.081	317.808.701.451	0,191140154
45	PT. Kimia Farma	KAEF	2009	570.516.166.178	1.565.831.266.274	0,364353541
46	PT. Lion Mesh Prima	LMSH	2009	33.108.143.850	72.830.915.980	0,454589145
47	PT. Mayora Indonesia	MYOR	2009	1.622.969.656.943	3.246.498.515.952	0,499913876
48	PT. Selamat Sempurna	SMSM	2009	397.397.235.616	941.651.276.002	0,422021661
49	PT. Semin Gresik	SMGR	2009	2.663.214.059.000	12.951.308.161.000	0,205632823
50	PT. Sepatu Bata	BATA	2009	115.335.252.000	416.679.147.000	0,276796314
51	PT. Surya Toto Indonesia	TOTO	2009	482.219.117.502	1.010.892.409.021	0,477023186
52	PT. Tempo Scan Pacific	TSPC	2009	819.647.097.648	3.263.102.915.008	0,251186407
53	PT. Astra Graphia	ASGR	2010	515.494.839.169	982.479.682.109	0,524687532

54	PT. Fast Food Indonesia	FAST	2010	434.379.085.000	1.236.043.044.000	0,351427151
55	PT. Hexindo Adiperkasi	HEXA	2010	1.133.346.900.000	2.305.057.220.000	0,491678423
56	PT. Indofood Sukses Makmur	INDF	2010	22.423.117.000.000	47.275.955.000.000	0,474302782
57	PT. Kageo Igar Jaya	IGAR	2010	54.228.711.548	347.473.064.455	0,156065943
58	PT. Kimia Farma	KAEF	2010	543.257.475.734	1.657.291.834.312	0,327798318
59	PT. Lion Mesh Prima	LMSH	2010	31.414.708.371	78.200.046.845	0,401722373
60	PT. Mayora Indonesia	MYOR	2010	2.358.692.152.789	4.399.191.135.535	0,536164963
61	PT. Selamat Sempurna	SMSM	2010	498.627.884.127	1.067.103.249.531	0,467272388
62	PT. Semin Gresik	SMGR	2010	3.423.246.058.000	15.562.998.946.000	0,219960566
63	PT. Sepatu Bata	BATA	2010	152.743.590.000	484.252.555.000	0,31542134
64	PT. Surya Toto Indonesia	TOTO	2010	460.601.074.226	1.091.583.115.098	0,421956943
65	PT. Tempo Scan Pacific	TSPC	2010	944.862.700.629	3.589.595.911.220	0,263222581

Lampiran 3

DATA PERHITUNGAN PAJAK PENGHASILAN

No	Nama Perusahaan	Kode	Tahun	Pajak Penghasilan	L(n) Pajak Penghasilan
1	PT. Astra Graphia	ASGR	2006	26.034.873.089	23,9827
2	PT. Fast Food Indonesia	FAST	2006	27.037.772.000	24,0205
3	PT. Hexindo Adiperkasi	HEXA	2006	18.509.910.267	23,64157
4	PT. Indofood Sukses Makmur	INDF	2006	473.176.000.000	26,88273
5	PT. Kageo Igar Jaya	IGAR	2006	2.624.185.116	21,68804
6	PT. Kimia Farma	KAEF	2006	23.638.744.867	23,88615
7	PT. Lion Mesh Prima	LMSH	2006	1.603.392.381	21,19539
8	PT. Mayora Indonesia	MYOR	2006	43.834.682.822	24,50369
9	PT. Selamat Sempurna	SMSM	2006	32.366.435.343	24,20039

10	PT. Semin Gresik	SMGR	2006	546.343.160.000	27,02651
11	PT. Sepatu Bata	BATA	2006	12.248.192.000	23,22864
12	PT. Surya Toto Indonesia	TOTO	2006	37.830.741.889	24,35639
13	PT. Tempo Scan Pacific	TSPC	2006	83.662.874.808	25,15006
14	PT. Astra Graphia	ASGR	2007	23.205.479.025	23,86765
15	PT. Fast Food Indonesia	FAST	2007	41.623.479.000	24,45193
16	PT. Hexindo Adiperkasi	HEXA	2007	27.953.000.000	24,05379
17	PT. Indofood Sukses Makmur	INDF	2007	690.692.000.000	27,26096
18	PT. Kageo Igar Jaya	IGAR	2007	7.899.009.450	22,79
19	PT. Kimia Farma	KAEF	2007	30.280.491.696	24,13377
20	PT. Lion Mesh Prima	LMSH	2007	2.970.651.932	21,81205
21	PT. Mayora Indonesia	MYOR	2007	63.210.225.775	24,86973
22	PT. Selamat Sempurna	SMSM	2007	42.054.634.409	24,46224
23	PT. Semin Gresik	SMGR	2007	766.675.014.000	27,36533

24	PT. Sepatu Bata	BATA	2007	19.360.898.000	23,68652
25	PT. Surya Toto Indonesia	TOTO	2007	26.642.004.474	24,00575
26	PT. Tempo Scan Pacific	TSPC	2007	109.291.724.053	25,41729
27	PT. Astra Graphia	ASGR	2008	21.428.326.426	23,78798
28	PT. Fast Food Indonesia	FAST	2008	42.635.634.000	24,47596
29	PT. Hexindo Adiperkasi	HEXA	2008	117.853.000.000	25,4927
30	PT. Indofood Sukses Makmur	INDF	2008	801.553.000.000	27,40982
31	PT. Kageo Igar Jaya	IGAR	2008	2.477.292.033	21,63043
32	PT. Kimia Farma	KAEF	2008	40.712.081.273	24,42979
33	PT. Lion Mesh Prima	LMSH	2008	4.817.439.794	22,29551
34	PT. Mayora Indonesia	MYOR	2008	72.480.681.870	25,00659
35	PT. Selamat Sempurna	SMSM	2008	42.118.055.642	24,46374
36	PT. Semin Gresik	SMGR	2008	1.045.568.598.000	27,67558
37	PT. Sepatu Bata	BATA	2008	71.191.118.000	24,98863

38	PT. Surya Toto Indonesia	TOTO	2008	27.471.391.576	24,03641
39	PT. Tempo Scan Pacific	TSPC	2008	113.967.695.751	25,45918
40	PT. Astra Graphia	ASGR	2009	23.744.582.131	23,89062
41	PT. Fast Food Indonesia	FAST	2009	65.151.366.000	24,89998
42	PT. Hexindo Adiperkasi	HEXA	2009	82.129.400.000	25,13156
43	PT. Indofood Sukses Makmur	INDF	2009	1.207.032.000.000	27,81919
44	PT. Kageo Igar Jaya	IGAR	2009	13.585.383.794	23,33226
45	PT. Kimia Farma	KAEF	2009	37.222.944.074	24,34019
46	PT. Lion Mesh Prima	LMSH	2009	1.489.570.596	21,12175
47	PT. Mayora Indonesia	MYOR	2009	121.430.567.059	25,52261
48	PT. Selamat Sempurna	SMSM	2009	42.909.653.664	24,48236
49	PT. Semin Gresik	SMGR	2009	1.302.433.159	20,9875
50	PT. Sepatu Bata	BATA	2009	18.697.335.000	23,65165
51	PT. Surya Toto Indonesia	TOTO	2009	72.029.623.143	25,00034

52	PT. Tempo Scan Pacific	TSPC	2009	119.662.223.046	25,50794
53	PT. Astra Graphia	ASGR	2010	40.074.967.314	24,41402
54	PT. Fast Food Indonesia	FAST	2010	61.992.635.000	24,85028
55	PT. Hexindo Adiperkasi	HEXA	2010	101.777.370.000	25,34605
56	PT. Indofood Sukses Makmur	INDF	2010	1.497.567.000.000	28,03486
57	PT. Kageo Igar Jaya	IGAR	2010	15.621.778.874	23,47193
58	PT. Kimia Farma	KAEF	2010	39.894.779.486	24,40951
59	PT. Lion Mesh Prima	LMSH	2010	2.965.730.656	21,81039
60	PT. Mayora Indonesia	MYOR	2010	158.703.675.941	25,7903
61	PT. Selamat Sempurna	SMSM	2010	39.915.316.713	24,41003
62	PT. Semin Gresik	SMGR	2010	1.063.509.283	20,78484
63	PT. Sepatu Bata	BATA	2010	23.592.293.000	23,88419
64	PT. Surya Toto Indonesia	TOTO	2010	66.229.058.540	24,91639
65	PT. Tempo Scan Pacific	TSPC	2010	134.732.066.349	25,62655

Lampiran 4

DATA PERHITUNGAN BEBAN BUNGA

No	Nama Perusahaan	Kode	Tahun	<i>Interest payment</i>	EBIT	<i>Interest to EBIT</i>
1	PT. Astra Graphia	ASGR	2006	15.782.500.000	81.600.124.273	0,193413
2	PT. Fast Food Indonesia	FAST	2006	561.773.000	95.966.575.000	0,005854
3	PT. Hexindo Adiperkasi	HEXA	2006	39.470.335.368	57.938.394.734	0,681247
4	PT. Indofood Sukses Makmur	INDF	2006	816.208.000.000	1.211.703.000.000	0,673604
5	PT. Kageo Igar Jaya	IGAR	2006	5.212.603.542	15.286.514.838	0,340994
6	PT. Kimia Farma	KAEF	2006	10.997.923.592	67.628.693.155	0,162622
7	PT. Lion Mesh Prima	LMSH	2006	961.301.109	4.270.853.947	0,225084
8	PT. Mayora Indonesia	MYOR	2006	40.656.241.664	141.743.852.852	0,286829
9	PT. Selamat Sempurna	SMSM	2006	11.276.365.512	105.337.393.559	0,10705
10	PT. Semin Gresik	SMGR	2006	80.490.497.000	1.857.041.826.000	0,043343

11	PT. Sepatu Bata	BATA	2006	5.620.428.000	32.408.963.000	0,173422
12	PT. Surya Toto Indonesia	TOTO	2006	18.543.938.602	117.535.801.437	0,157773
13	PT. Tempo Scan Pacific	TSPC	2006	3.853.966.466	365.708.107.908	0,010538
14	PT. Astra Graphia	ASGR	2007	15.826.340.279	95.279.479.391	0,166104
15	PT. Fast Food Indonesia	FAST	2007	460.049.000	144.160.808.000	0,003191
16	PT. Hexindo Adiperkasi	HEXA	2007	34.550.000.000	84.576.000.000	0,408508
17	PT. Indofood Sukses Makmur	INDF	2007	710.615.000.000	2.041.409.000.000	0,3481
18	PT. Kageo Igar Jaya	IGAR	2007	4.985.266.939	28.966.942.297	0,172102
19	PT. Kimia Farma	KAEF	2007	6.795.088.424	82.469.927.042	0,082395
20	PT. Lion Mesh Prima	LMSH	2007	874.205.489	8.912.858.044	0,098084
21	PT. Mayora Indonesia	MYOR	2007	43.313.286.100	209.827.932.029	0,206423
22	PT. Selamat Sempurna	SMSM	2007	13.223.890.202	130.617.427.909	0,101241
23	PT. Semin Gresik	SMGR	2007	11.625.211.000	2.560.214.299.000	0,004541
24	PT. Sepatu Bata	BATA	2007	1.093.143.000	53.938.576.000	0,020266

25	PT. Surya Toto Indonesia	TOTO	2007	21.683.956.315	83.018.506.736	0,261194
26	PT. Tempo Scan Pacific	TSPC	2007	3.063.091.277	397.279.860.610	0,00771
27	PT. Astra Graphia	ASGR	2008	18.011.199.952	83.914.944.293	0,214636
28	PT. Fast Food Indonesia	FAST	2008	441.997.000	167.903.622.000	0,002632
29	PT. Hexindo Adiperkasi	HEXA	2008	18.887.000.000	373.338.000.000	0,05059
30	PT. Indofood Sukses Makmur	INDF	2008	1.157.562.000.000	2.599.823.000.000	0,445246
31	PT. Kageo Igar Jaya	IGAR	2008	4.481.789.381	12.391.229.329	0,36169
32	PT. Kimia Farma	KAEF	2008	16.873.686.055	96.105.856.142	0,175574
33	PT. Lion Mesh Prima	LMSH	2008	1.411.446.458	14.054.620.672	0,100426
34	PT. Mayora Indonesia	MYOR	2008	59.713.903.297	274.069.516.116	0,217879
35	PT. Selamat Sempurna	SMSM	2008	59.176.626.398	143.623.514.982	0,412026
36	PT. Semin Gresik	SMGR	2008	26.192.484.000	3.589.528.574.000	0,007297
37	PT. Sepatu Bata	BATA	2008	1.213.804.000	228.753.786.000	0,005306
38	PT. Surya Toto Indonesia	TOTO	2008	18.150.510.043	90.758.385.364	0,199987

39	PT. Tempo Scan Pacific	TSPC	2008	3.056.903.416	440.883.024.221	0,006934
40	PT. Astra Graphia	ASGR	2009	16.868.582.557	90.692.141.317	0,185998
41	PT. Fast Food Indonesia	FAST	2009	603.746.000	247.147.950.000	0,002443
42	PT. Hexindo Adiperkasi	HEXA	2009	12.082.850.000	294.134.330.000	0,041079
43	PT. Indofood Sukses Makmur	INDF	2009	1.541.264.000.000	4.063.813.000.000	0,379265
44	PT. Kageo Igar Jaya	IGAR	2009	1.337.046.420	51.429.526.249	0,025998
45	PT. Kimia Farma	KAEF	2009	25.486.369.011	99.729.820.584	0,255554
46	PT. Lion Mesh Prima	LMSH	2009	967.602.946	3.890.077.630	0,248736
47	PT. Mayora Indonesia	MYOR	2009	98.183.758.504	503.933.575.805	0,194835
48	PT. Selamat Sempurna	SMSM	2009	9.206.276.862	185.861.376.752	0,049533
49	PT. Semin Gresik	SMGR	2009	20.358.231.000	4.655.188.285.000	0,004373
50	PT. Sepatu Bata	BATA	2009	4.980.268.000	71.677.981.000	0,069481
51	PT. Surya Toto Indonesia	TOTO	2009	9.317.307.417	254.850.518.369	0,03656
52	PT. Tempo Scan Pacific	TSPC	2009	3.813.587.503	480.586.456.582	0,007935

53	PT. Astra Graphia	ASGR	2010	3.379.623.760	158.489.832.848	0,021324
54	PT. Fast Food Indonesia	FAST	2010	251.647.000	261.589.812.000	0,000962
55	PT. Hexindo Adiperkasi	HEXA	2010	14.503.470.000	403.280.900.000	0,035964
56	PT. Indofood Sukses Makmur	INDF	2010	1.171.698.000.000	5.432.375.000.000	0,215688
57	PT. Kageo Igar Jaya	IGAR	2010	467.814.538	68.891.685.165	0,006791
58	PT. Kimia Farma	KAEF	2010	14.336.646.263	178.611.238.352	0,080267
59	PT. Lion Mesh Prima	LMSH	2010	1.563.188.635	10.316.267.000	0,151527
60	PT. Mayora Indonesia	MYOR	2010	87.782.627.557	658.358.847.453	0,133336
61	PT. Selamat Sempurna	SMSM	2010	23.829.567.079	204.764.888.090	0,116375
62	PT. Semin Gresik	SMGR	2010	26.101.520.000	4.722.623.381.000	0,005527
63	PT. Sepatu Bata	BATA	2010	4.390.307.000	84.567.363.000	0,051915
64	PT. Surya Toto Indonesia	TOTO	2010	8.109.640.548	260.026.707.893	0,031188
65	PT. Tempo Scan Pacific	TSPC	2010	7.237.040.789	629.492.861.436	0,011497

Lampiran 5

DATA PERHITUNGAN DEPRESIASI

No	Nama Perusahaan	Kode	Tahun	Depresiasi	EBITDA	<i>Depreciation to EBITDA</i>
1	PT. Astra Graphia	ASGR	2006	63.865.992.889	140.596.708.427	0,45424956
2	PT. Fast Food Indonesia	FAST	2006	15.637.620.000	105.509.158.000	0,148211021
3	PT. Hexindo Adiperkasi	HEXA	2006	78.308.294.708	136.477.838.792	0,573780296
4	PT. Indofood Sukses Makmur	INDF	2006	541.387.000.000	2.517.096.000.000	0,21508397
5	PT. Kageo Igar Jaya	IGAR	2006	16.192.699.301	30.342.513.273	0,533663746
6	PT. Kimia Farma	KAEF	2006	29.910.435.248	90.541.855.883	0,330349262
7	PT. Lion Mesh Prima	LMSH	2006	1.247.312.015	5.576.563.503	0,223670369
8	PT. Mayora Indonesia	MYOR	2006	81.111.492.008	252.016.101.801	0,321850435
9	PT. Selamat Sempurna	SMSM	2006	54.254.367.052	169.648.137.546	0,319805262
10	PT. Semin Gresik	SMGR	2006	445.523.666.000	2.224.903.042.000	0,200244081

11	PT. Sepatu Bata	BATA	2006	9.468.559.000	231.192.941.501	0,040955225
12	PT. Surya Toto Indonesia	TOTO	2006	54.086.409.610	155.782.402.700	0,347192036
13	PT. Tempo Scan Pacific	TSPC	2006	53.929.481.037	367.973.037.047	0,146558241
14	PT. Astra Graphia	ASGR	2007	64.906.811.111	159.956.253.150	0,405778517
15	PT. Fast Food Indonesia	FAST	2007	18.301.827.000	152.033.955.000	0,120379865
16	PT. Hexindo Adiperkasi	HEXA	2007	21.924.000.000	142.447.000.000	0,153909875
17	PT. Indofood Sukses Makmur	INDF	2007	595.822.000.000	3.472.262.000.000	0,17159477
18	PT. Kageo Igar Jaya	IGAR	2007	15.304.919.402	43.630.618.688	0,350783919
19	PT. Kimia Farma	KAEF	2007	28.679.685.131	106.179.402.617	0,270105919
20	PT. Lion Mesh Prima	LMSH	2007	1.249.294.475	10.777.401.831	0,115917964
21	PT. Mayora Indonesia	MYOR	2007	93.496.180.749	332.209.523.892	0,281437388
22	PT. Selamat Sempurna	SMSM	2007	55.095.806.398	205.079.434.778	0,268655931
23	PT. Semin Gresik	SMGR	2007	441.474.238.000	2.838.322.475.000	0,15554055
24	PT. Sepatu Bata	BATA	2007	10.132.827.000	71.826.617.000	0,141073427

25	PT. Surya Toto Indonesia	TOTO	2007	55.427.822.190	198.755.278.243	0,278874718
26	PT. Tempo Scan Pacific	TSPC	2007	62.002.157.161	382.562.456.343	0,162070679
27	PT. Astra Graphia	ASGR	2008	75.567.492.599	181.482.324.704	0,416390371
28	PT. Fast Food Indonesia	FAST	2008	22.106.129.000	162.804.977.000	0,135782882
29	PT. Hexindo Adiperkasi	HEXA	2008	21.777.000.000	424.700.000.000	0,051276195
30	PT. Indofood Sukses Makmur	INDF	2008	706.118.000.000	5.047.594.000.000	0,139891996
31	PT. Kageo Igar Jaya	IGAR	2008	15.538.958.471	30.250.562.478	0,513675026
32	PT. Kimia Farma	KAEF	2008	24.972.363.123	132.008.931.750	0,189171769
33	PT. Lion Mesh Prima	LMSH	2008	1.221.339.225	17.048.978.753	0,07163709
34	PT. Mayora Indonesia	MYOR	2008	114.108.038.824	459.528.143.947	0,24831567
35	PT. Selamat Sempurna	SMSM	2008	68.584.969.862	281.532.330.078	0,243613122
36	PT. Semin Gresik	SMGR	2008	474.091.271.000	3.861.277.121.000	0,122780949
37	PT. Sepatu Bata	BATA	2008	12.132.287.000	68.235.029.000	0,177801449
38	PT. Surya Toto Indonesia	TOTO	2008	54.889.113.100	260.549.512.280	0,210666727

39	PT. Tempo Scan Pacific	TSPC	2008	64.978.967.300	428.349.799.789	0,151696038
40	PT. Astra Graphia	ASGR	2009	74.888.437.422	187.749.046.840	0,398875194
41	PT. Fast Food Indonesia	FAST	2009	26.181.655.000	247.422.664.000	0,105817529
42	PT. Hexindo Adiperkasi	HEXA	2009	30.532.544.000	60.189.622.000	0,507272566
43	PT. Indofood Sukses Makmur	INDF	2009	884.899.000.000	5.889.128.000.000	0,150259767
44	PT. Kageo Igar Jaya	IGAR	2009	13.829.669.720	54.446.824.326	0,254003239
45	PT. Kimia Farma	KAEF	2009	17.211.160.540	129.144.606.197	0,133270456
46	PT. Lion Mesh Prima	LMSH	2009	1.617.215.453	5.438.793.958	0,297348174
47	PT. Mayora Indonesia	MYOR	2009	132.232.597.957	745.419.841.716	0,177393451
48	PT. Selamat Sempurna	SMSM	2009	76.311.219.311	266.090.597.857	0,286786605
49	PT. Semin Gresik	SMGR	2009	424.940.713.000	4.767.503.935.000	0,089132745
50	PT. Sepatu Bata	BATA	2009	18.363.257.000	93.321.184.000	0,196774797
51	PT. Surya Toto Indonesia	TOTO	2009	46.615.970.927	249.543.180.754	0,186805229
52	PT. Tempo Scan Pacific	TSPC	2009	70.213.187.750	515.767.162.344	0,136133498

53	PT. Astra Graphia	ASGR	2010	74.258.894.952	232.591.929.826	0,319266859
54	PT. Fast Food Indonesia	FAST	2010	30.379.949.000	233.934.796.000	0,129865029
55	PT. Hexindo Adiperkasi	HEXA	2010	28.808.322.000	77.779.865.000	0,370382772
56	PT. Indofood Sukses Makmur	INDF	2010	909.502.000.000	7.638.813.000.000	0,119063263
57	PT. Kageo Igar Jaya	IGAR	2010	12.599.452.027	67.836.379.986	0,185732966
58	PT. Kimia Farma	KAEF	2010	17.077.362.981	163.275.804.986	0,104592122
59	PT. Lion Mesh Prima	LMSH	2010	1.210.536.376	12.660.774.124	0,095613141
60	PT. Mayora Indonesia	MYOR	2010	171.510.785.221	944.845.916.249	0,181522492
61	PT. Selamat Sempurna	SMSM	2010	77.090.537.324	304.935.876.324	0,252809011
62	PT. Semin Gresik	SMGR	2010	474.930.399.000	4.963.954.914.000	0,095675808
63	PT. Sepatu Bata	BATA	2010	18.199.337.000	105.330.187.000	0,172783677
64	PT. Surya Toto Indonesia	TOTO	2010	47.389.839.237	306.274.734.620	0,154729835
65	PT. Tempo Scan Pacific	TSPC	2010	74.510.610.118	665.506.050.841	0,11196083

Lampiran 6

DATA PERHITUNGAN KEBIJAKAN DIVIDEN

No	Nama Perusahaan	Kode	Tahun	Dividen	EAT	DPR
1	PT. Astra Graphia	ASGR	2006	33.719.512.500	55.565.251.184	0,606845
2	PT. Fast Food Indonesia	FAST	2006	8.925.000.000	68.928.803.000	0,129481
3	PT. Hexindo Adiperkasi	HEXA	2006	38.640.000.000	39.428.484.467	0,980002
4	PT. Indofood Sukses Makmur	INDF	2006	42.642.000.000	661.210.000.000	0,064491
5	PT. Kageo Igar Jaya	IGAR	2006	3.150.000.000	9.964.135.535	0,316134
6	PT. Kimia Farma	KAEF	2006	15.847.971.201	43.989.948.288	0,360263
7	PT. Lion Mesh Prima	LMSH	2006	384.000.000	2.667.461.566	0,143957
8	PT. Mayora Indonesia	MYOR	2006	19.164.600.000	93.575.798.388	0,204803
9	PT. Selamat Sempurna	SMSM	2006	19.480.032.000	66.174.829.417	0,294372
10	PT. Semin Gresik	SMGR	2006	262.837.516.000	1.295.520.421.000	0,202882
11	PT. Sepatu Bata	BATA	2006	6.370.000.000	20.160.771.000	0,31596

12	PT. Surya Toto Indonesia	TOTO	2006	14.860.000.000	79.705.059.548	0,186437
13	PT. Tempo Scan Pacific	TSPC	2006	135.000.000.000	272.583.806.584	0,495261
14	PT. Astra Graphia	ASGR	2007	43.160.976.000	72.074.000.366	0,598843
15	PT. Fast Food Indonesia	FAST	2007	13.387.500.000	102.537.329.000	0,130562
16	PT. Hexindo Adiperkasi	HEXA	2007	14.280.000.000	56.623.000.000	0,252194
17	PT. Indofood Sukses Makmur	INDF	2007	264.386.000.000	980.357.000.000	0,269683
18	PT. Kageo Igar Jaya	IGAR	2007	3.150.000.000	15.426.317.547	0,204196
19	PT. Kimia Farma	KAEF	2007	13.196.984.486	52.189.435.346	0,252867
20	PT. Lion Mesh Prima	LMSH	2007	288.000.000	5.942.206.112	0,048467
21	PT. Mayora Indonesia	MYOR	2007	26.830.440.000	141.589.137.703	0,189495
22	PT. Selamat Sempurna	SMSM	2007	100.000.000	80.324.965.210	0,001245
23	PT. Semin Gresik	SMGR	2007	647.760.210.000	1.775.408.324.000	0,364851
24	PT. Sepatu Bata	BATA	2007	16.695.000.000	34.577.678.000	0,482826
25	PT. Surya Toto Indonesia	TOTO	2007	19.814.400.000	56.376.502.262	0,351466

26	PT. Tempo Scan Pacific	TSPC	2007	112.500.000.000	278.357.723.400	0,404156
27	PT. Astra Graphia	ASGR	2008	43.160.976.000	62.486.606.234	0,690724
28	PT. Fast Food Indonesia	FAST	2008	20.081.250.000	125.267.988.000	0,160306
29	PT. Hexindo Adiperkasi	HEXA	2008	17.640.000.000	255.485.000.000	0,069045
30	PT. Indofood Sukses Makmur	INDF	2008	366.730.000.000	1.034.389.000.000	0,354538
31	PT. Kageo Igar Jaya	IGAR	2008	5.250.000.000	7.348.483.975	0,714433
32	PT. Kimia Farma	KAEF	2008	15.656.830.604	55.393.774.869	0,282646
33	PT. Lion Mesh Prima	LMSH	2008	480.000.000	9.237.180.878	0,051964
34	PT. Mayora Indonesia	MYOR	2008	30.863.380.000	196.230.049.693	0,157282
35	PT. Selamat Sempurna	SMSM	2008	28.793.377.200	91.471.918.506	0,314778
36	PT. Semin Gresik	SMGR	2008	887.711.283.000	2.523.544.472.000	0,351772
37	PT. Sepatu Bata	BATA	2008	92.144.000.000	157.562.668.000	0,584809
38	PT. Surya Toto Indonesia	TOTO	2008	17.337.600.000	63.286.993.788	0,273952
39	PT. Tempo Scan Pacific	TSPC	2008	270.000.000.000	320.647.898.367	0,842045

40	PT. Astra Graphia	ASGR	2009	10.790.244.000	66.947.426.012	0,161175
41	PT. Fast Food Indonesia	FAST	2009	25.436.250.000	181.996.584.000	0,139762
42	PT. Hexindo Adiperkasi	HEXA	2009	10.844.064.000	212.004.930.000	0,05115
43	PT. Indofood Sukses Makmur	INDF	2009	412.680.000.000	2.075.861.000.000	0,198799
44	PT. Kageo Igar Jaya	IGAR	2009	2.997.496.500	24.740.866.566	0,121156
45	PT. Kimia Farma	KAEF	2009	13.848.443.718	62.506.876.510	0,221551
46	PT. Lion Mesh Prima	LMSH	2009	576.000.000	2.400.507.034	0,239949
47	PT. Mayora Indonesia	MYOR	2009	38.329.200.000	372.157.912.334	0,102992
48	PT. Selamat Sempurna	SMSM	2009	86.380.131.600	132.850.275.038	0,650207
49	PT. Semin Gresik	SMGR	2009	1.605.792.143.000	3.326.487.957.000	0,482729
50	PT. Sepatu Bata	BATA	2009	24.754.991.000	52.980.646.000	0,467246
51	PT. Surya Toto Indonesia	TOTO	2009	17.337.600.000	182.820.895.226	0,094834
52	PT. Tempo Scan Pacific	TSPC	2009	180.000.000.000	359.964.376.338	0,500049
53	PT. Astra Graphia	ASGR	2010	18.882.927.000	118.414.721.270	0,159464

54	PT. Fast Food Indonesia	FAST	2010	37.038.750.000	199.597.177.000	0,185568
55	PT. Hexindo Adiperkasi	HEXA	2010	12.180.000.000	301.503.530.000	0,040398
56	PT. Indofood Sukses Makmur	INDF	2010	816.580.000.000	2.952.858.000.000	0,276539
57	PT. Kageo Igar Jaya	IGAR	2010	2.916.613.405	32.151.888.045	0,090714
58	PT. Kimia Farma	KAEF	2010	18.752.062.953	138.716.044.100	0,135183
59	PT. Lion Mesh Prima	LMSH	2010	288.000.000	7.350.536.344	0,039181
60	PT. Mayora Indonesia	MYOR	2010	76.658.400.000	484.086.202.515	0,158357
61	PT. Selamat Sempurna	SMSM	2010	35.991.721.500	150.420.111.988	0,239275
62	PT. Semin Gresik	SMGR	2010	1.829.577.344.000	3.633.219.892.000	0,503569
63	PT. Sepatu Bata	BATA	2010	30.810.000.000	60.975.070.000	0,505288
64	PT. Surya Toto Indonesia	TOTO	2010	59.443.200.000	193.797.649.353	0,306728
65	PT. Tempo Scan Pacific	TSPC	2010	292.500.000.000	488.889.258.921	0,598295

Lampiran 8

RINGKASAN PERHITUNGAN VARIABEL

No	Nama Perusahaan	Kode	Tahun	<i>Debt Ratio</i>	L(n) Pajak Penghasilan	Beban bunga	Depresiasi	DPR
1	PT. Astra Graphia	ASGR	2006	0,493957061	23,98270275	0,193412696	0,45424956	0,606845318
2	PT. Fast Food Indonesia	FAST	2006	0,404004258	24,02050069	0,00585384	0,148211021	0,12948143
3	PT. Hexindo Adiperkasi	HEXA	2006	0,713023554	23,64157212	0,681246616	0,573780296	0,980002161
4	PT. Indofood Sukses Makmur	INDF	2006	0,642874833	26,88273325	0,67360401	0,21508397	0,064490858
5	PT. Kageo Igar Jaya	IGAR	2006	0,269641246	21,68803625	0,340993588	0,533663746	0,316133797
6	PT. Kimia Farma	KAEF	2006	0,3096758	23,88615293	0,162622152	0,330349262	0,360263465
7	PT. Lion Mesh Prima	LMSH	2006	0,461159158	21,19538746	0,225084051	0,223670369	0,143957088
8	PT. Mayora Indonesia	MYOR	2006	0,362078815	24,50369119	0,286828958	0,321850435	0,204802955
9	PT. Selamat Sempurna	SMSM	2006	0,332929202	24,20038778	0,107049977	0,319805262	0,294372228

10	PT. Semin Gresik	SMGR	2006	0,255487708	27,02651311	0,043343395	0,200244081	0,202881801
11	PT. Sepatu Bata	BATA	2006	0,299762771	23,22864417	0,173422025	0,040955225	0,315960139
12	PT. Surya Toto Indonesia	TOTO	2006	0,690939948	24,35638789	0,157772682	0,347192036	0,186437349
13	PT. Tempo Scan Pacific	TSPC	2006	0,180424886	25,15006117	0,010538368	0,146558241	0,495260528
14	PT. Astra Graphia	ASGR	2007	0,497121597	23,86765425	0,166104395	0,405778517	0,59884252
15	PT. Fast Food Indonesia	FAST	2007	0,400534088	24,45193024	0,003191221	0,120379865	0,130562207
16	PT. Hexindo Adiperkasi	HEXA	2007	0,727973878	24,05379037	0,408508324	0,153909875	0,252194338
17	PT. Indofood Sukses Makmur	INDF	2007	0,63255968	27,26095983	0,348100258	0,17159477	0,269683391
18	PT. Kageo Igar Jaya	IGAR	2007	0,303581232	22,7900032	0,172101939	0,350783919	0,204196497
19	PT. Kimia Farma	KAEF	2007	0,345206632	24,1337695	0,082394743	0,270105919	0,252866972
20	PT. Lion Mesh Prima	LMSH	2007	0,53606112	21,81204727	0,098083632	0,115917964	0,048466848
21	PT. Mayora Indonesia	MYOR	2007	0,414665268	24,86973193	0,20642288	0,281437388	0,189495045
22	PT. Selamat Sempurna	SMSM	2007	0,380189049	24,46223543	0,101241392	0,268655931	0,001244943

23	PT. Semin Gresik	SMGR	2007	0,210874038	27,36532884	0,004540718	0,15554055	0,364851399
24	PT. Sepatu Bata	BATA	2007	0,374550027	23,6865213	0,020266442	0,141073427	0,482825943
25	PT. Surya Toto Indonesia	TOTO	2007	0,652907866	24,00575492	0,261194247	0,278874718	0,351465579
26	PT. Tempo Scan Pacific	TSPC	2007	0,201349496	25,41728651	0,00771016	0,162070679	0,404156201
27	PT. Astra Graphia	ASGR	2008	0,604215666	23,78797955	0,214636381	0,416390371	0,690723638
28	PT. Fast Food Indonesia	FAST	2008	0,385103819	24,47595622	0,002632445	0,135782882	0,160306319
29	PT. Hexindo Adiperkasi	HEXA	2008	0,666841767	25,49270392	0,050589546	0,051276195	0,069045149
30	PT. Indofood Sukses Makmur	INDF	2008	0,667580764	27,40981693	0,445246465	0,139891996	0,3545378
31	PT. Kageo Igar Jaya	IGAR	2008	0,237983199	21,63043188	0,361690456	0,513675026	0,714433075
32	PT. Kimia Farma	KAEF	2008	0,344411467	24,42979072	0,175573963	0,189171769	0,282646031
33	PT. Lion Mesh Prima	LMSH	2008	0,388616925	22,29550846	0,100425795	0,07163709	0,051963906
34	PT. Mayora Indonesia	MYOR	2008	0,563230716	25,00658591	0,217878676	0,24831567	0,157281619
35	PT. Selamat Sempurna	SMSM	2008	0,36707507	24,46374236	0,412026028	0,243613122	0,314778324

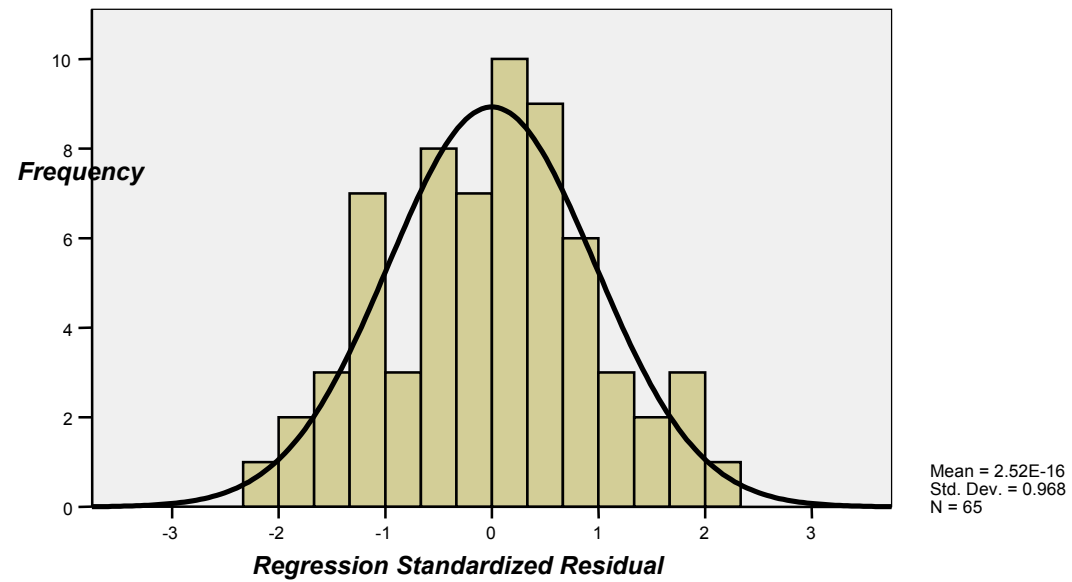
36	PT. Semin Gresik	SMGR	2008	0,229110343	27,67558197	0,007296915	0,122780949	0,351771603
37	PT. Sepatu Bata	BATA	2008	0,320433325	24,9886339	0,005306159	0,177801449	0,584808579
38	PT. Surya Toto Indonesia	TOTO	2008	0,647775021	24,03641099	0,199987141	0,210666727	0,273952023
39	PT. Tempo Scan Pacific	TSPC	2008	0,221071696	25,45918087	0,006933593	0,151696038	0,842045126
40	PT. Astra Graphia	ASGR	2009	0,50837278	23,89062022	0,185998283	0,398875194	0,16117489
41	PT. Fast Food Indonesia	FAST	2009	0,386306788	24,89997911	0,002442853	0,105817529	0,139762239
42	PT. Hexindo Adiperkasi	HEXA	2009	0,599238849	25,13156189	0,04107936	0,507272566	0,051150056
43	PT. Indofood Sukses Makmur	INDF	2009	0,616269469	27,81918557	0,379265483	0,150259767	0,198799438
44	PT. Kageo Igar Jaya	IGAR	2009	0,191140154	23,33226033	0,025997642	0,254003239	0,121155679
45	PT. Kimia Farma	KAEF	2009	0,364353541	24,34019118	0,255554145	0,133270456	0,221550724
46	PT. Lion Mesh Prima	LMSH	2009	0,454589145	21,12175372	0,248736153	0,297348174	0,239949307
47	PT. Mayora Indonesia	MYOR	2009	0,499913876	25,52260847	0,194834723	0,177393451	0,102991764
48	PT. Selamat Sempurna	SMSM	2009	0,422021661	24,48236266	0,049533028	0,286786605	0,650206645

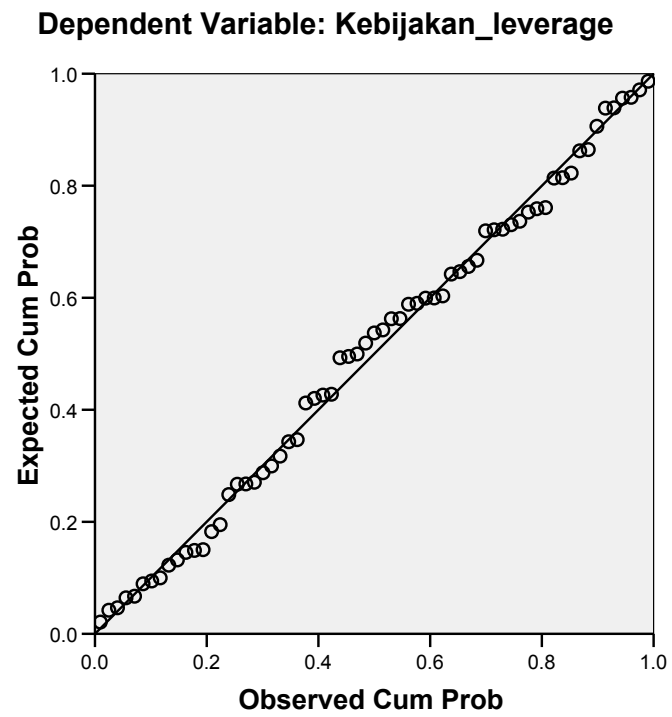
49	PT. Semin Gresik	SMGR	2009	0,205632823	20,98750001	0,004373235	0,089132745	0,482728981
50	PT. Sepatu Bata	BATA	2009	0,276796314	23,65164684	0,069481142	0,196774797	0,467245926
51	PT. Surya Toto Indonesia	TOTO	2009	0,477023186	25,0003433	0,036559892	0,186805229	0,094833799
52	PT. Tempo Scan Pacific	TSPC	2009	0,251186407	25,5079388	0,007935279	0,136133498	0,500049482
53	PT. Astra Graphia	ASGR	2010	0,524687532	24,41401772	0,021323915	0,319266859	0,159464354
54	PT. Fast Food Indonesia	FAST	2010	0,351427151	24,85028142	0,000961991	0,129865029	0,185567504
55	PT. Hexindo Adiperkasi	HEXA	2010	0,491678423	25,34605362	0,035963692	0,370382772	0,040397537
56	PT. Indofood Sukses Makmur	INDF	2010	0,474302782	28,03486291	0,215687982	0,119063263	0,276538865
57	PT. Kageo Igar Jaya	IGAR	2010	0,156065943	23,47193186	0,006790581	0,185732966	0,090713597
58	PT. Kimia Farma	KAEF	2010	0,327798318	24,40951131	0,080267325	0,104592122	0,135183086
59	PT. Lion Mesh Prima	LMSH	2010	0,401722373	21,81038927	0,151526578	0,095613141	0,039180814
60	PT. Mayora Indonesia	MYOR	2010	0,536164963	25,79030463	0,133335533	0,181522492	0,15835692
61	PT. Selamat Sempurna	SMSM	2010	0,467272388	24,41002596	0,11637526	0,252809011	0,239274662

62	PT. Semin Gresik	SMGR	2010	0,219960566	20,78483992	0,005526911	0,095675808	0,50356912
63	PT. Sepatu Bata	BATA	2010	0,31542134	23,88418593	0,05191491	0,172783677	0,505288473
64	PT. Surya Toto Indonesia	TOTO	2010	0,421956943	24,91638515	0,031187721	0,154729835	0,306728179
65	PT. Tempo Scan Pacific	TSPC	2010	0,263222581	25,62655395	0,011496621	0,11196083	0,598295002

Lampiran 8 : Hasil Statistik Deskriptif*Descriptive Statistics*

	N	Mean	Minimum	Maximum	Std. Deviation
Kebijakan <i>Leverage</i>	65	0,4144847	0,156066	0,727974	0,152077509
Pajak Penghasilan	65	24,40814	20,78480	28,034863	1,660829463
Beban Bunga	65	0,1462462	0,000962	0,681247	0,154913355
Depresiasi	65	0,2248970	0,040955	0,573780	0,123535652
Kebijakan Dividen	65	0,2980029	0,001245	0,980002	0,210959385

Lampiran 9 : Hasil Uji Normalitas**Histogram****Dependent Variable: Kebijakan leverage**

Normal P-P Plot of Regression Standardized Residual

One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardi zed Residual</i>
<i>N</i>		65
<i>Normal</i>	<i>Mean</i>	,0000000
<i>Parameters(a,b)</i>	<i>Std. Deviation</i>	,11763864
<i>Most Extreme</i>	<i>Absolute</i>	,062
<i>Differences</i>	<i>Positive</i>	,058
	<i>Negative</i>	-,062
	<i>Kolmogorov-Smirnov Z</i>	,498
	<i>Asymp. Sig. (2-tailed)</i>	,965

a Test distribution is Normal.

b Calculated from data.

Lampiran 10 : Hasil Uji Multikolonieritas

Coefficients^a

<i>Model</i>		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i> <i>Beta</i>	<i>Collinearity Statistics</i>	
		<i>B</i>	<i>Std. Error</i>		<i>tolerance</i>	<i>VIF</i>
1	<i>(Constant)</i>	-,046	,239			
	Pajak Penghasilan	,017	,009	,181	,935	1,069
	Beban Bunga	,513	,107	,523	,832	1,202
	Depresiasi	,164	,142	,133	,754	1,327
	Kebijakan Dividen	-.189	,075	-,262	,930	1,075

a *Dependent Variable: Kebijakan leverage*

Correlations

		Pajak Penghasilan	Beban Bunga	Depresiasi	Kebijakan Dividen	Kebijakan Leverage
Pajak Penghasilan	<i>Pearson Correlation</i>	1	,045	-,213	-,068	,194
	<i>Sig. (2-tailed)</i>		,724	,088	,593	,122
	<i>N</i>	65	65	65	65	65
Beban Bunga	<i>Pearson Correlation</i>	,045	1	,389**	,114	,553**
	<i>Sig. (2-tailed)</i>	,724		,001	,366	,000
	<i>N</i>	65	65	65	65	65
Depresiasi	<i>Pearson Correlation</i>	-,213	,389**	1	,264*	,229
	<i>Sig. (2-tailed)</i>	,088	,001		,033	,067
	<i>N</i>	65	65	65	65	65
Kebijakan Dividen	<i>Pearson Correlation</i>	-,068	,114	,264*	1	-,180
	<i>Sig. (2-tailed)</i>	,593	,366	,033		,152
	<i>N</i>	65	65	65	65	65
Kebijakan Leverage	<i>Pearson Correlation</i>	,194	,553**	,229	-,180	1
	<i>Sig. (2-tailed)</i>	,122	,000	,067	,152	
	<i>N</i>	65	65	65	65	65

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

Lampiran 11 : Hasil Uji Autokorelasi

Model Summary(b)

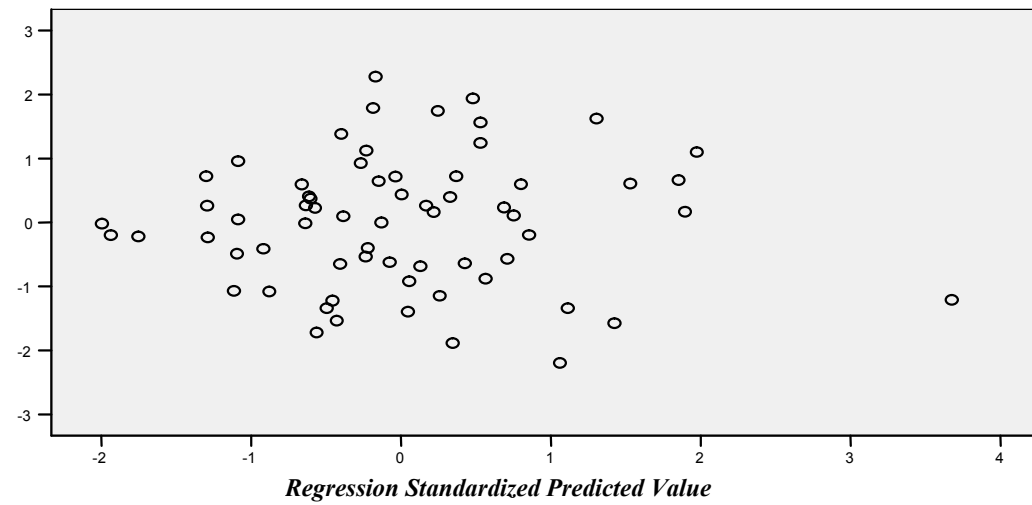
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>	<i>Durbin- Watson</i>
1	,634 ^a	,402	,362	,12149666	1,844

a Predictors: (Constant), Pajak Penghasilan, Beban Bunga, Depresiasi, dan Kebijakan Dividen

b Dependent Variable: Kebijakan leverage

Lampiran 12 : Hasil Uji Heteroskedastisitas***Scatterplot***

Regression Studentized Residual
Dependent Variable: Kebijakan leverage



Coefficients^a

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	<i>Sig.</i>	
	<i>B</i>	<i>Std. Err.</i>	Beta			
1						
	<i>(Constant)</i>	-,095	,133		,476	
	Pajak_Penghasilan	,009	,005	,212	1,650	,104
	Beban_bunga	,075	,064	,153	1,163	,250
	Depresiasi	-,107	,081	-,176	-1,314	,194
	Kebijakan_Dividen	-,020	,045	-,056	-,443	,659

a. Dependent Variable: Kebijakan *Leverage*

Lampiran 13 : Hasil Uji Regresi Linier Berganda

Coefficients^a

<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</i>	<i>(Constant)</i>	-,046	,239		-,191	,849
	Pajak penghasilan perusahaan	,017	,009	,181	1,752	,085
	Beban Bunga	,513	,107	,523	4,774	,000
	Depresiasi	,164	,142	,133	1,160	,251
	Kebijakan Dividen	-,189	,075	-,262	-2,532	,014

a Dependent Variable: Kebijakan Leverage

Lampiran 14 : Hasil Uji Simultan F

ANOVA^b

<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>	,594	4	,149	10,068	,000 ^a
	<i>Residual</i>	,886	60	,015		
	<i>Total</i>	1,480	64			

a *Predictors: (Constant), Pajak Penghasilan, Beban Bunga, Depresiasi, dan Kebijakan Dividen*

b *Dependent Variable: Kebijakan Leverage*

Lampiran 15 : Hasil Uji Koefisien Determinasi

Model Summary^b

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,634 ^a	,402	,362	,12149666

a *Predictors: (Constant), Pajak Penghasilan, Beban Bunga, depresiasi, dan Kebijakan dividen*

b *Dependent Variable: Kebijakan Leverage*