



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
POLITEKNIK NEGERI SRIWIJAYA
Jalan Sriwijaya Negara, Palembang 30139
Telp. 0711-353414 Fax. 0711-355918
Website : www.polisriwijaya.ac.id E-mail : info@polsri.ac.id
KESEPAKATAN BIMBINGAN LAPORAN AKHIR

Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Dio Dwi Putra
NIM : 061130500415
Jurusan : Akuntansi
Program Studi : Akuntansi

Pihak Kedua

Nama : M. Husni Mubarak, S.E.Ak.,M.Si.,Ak, CA.
NIP : 197903162005011002
Jurusan : Akuntansi
Program Studi : Akuntansi

Pada hari ini selasa tanggal 25 Februari 2014 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir.

Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam 1 minggu. Pelaksanaan bimbingan pada setiap hari selasa dan jum'at pukul 09.30 WIB, tempat di Politeknik Negeri Sriwijaya.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Laporan Akhir.

Palembang, 25 Februari 2014

Pihak Pertama,

Dio Dwi Putra
NIM 061130500432

Pihak Kedua,

M. Husni Mubarak, S.E.Ak.,M.Si.,Ak, CA.
NIP 197903162005011002

Mengetahui,

Ketua Jurusan Akuntansi

Aladin, S.E.,M.Si.Ak.,CA.
NIP 195706141990031001





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Nama : Dio Dwi Putra
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Program Studi : Akuntansi

Pihak Kedua

Nama : Periansya, S.E., M.M.,
NIP : 19206041988031001
Jurusan : Akuntansi
Program Studi : Akuntansi

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KARTU KONSULTASI
BIMBINGAN LAPORAN AKHIR

Nama : Dio Dwi Putra
NIM : 0611 3050 0415
Jurusan/Program Studi : Akuntansi
Judul LaporanAkhir : Pengaruh *Current Ratio* dan *Debt to Equity Ratio* terhadap *Return On Investment* pada Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia Periode 2009-2013
Pembimbing 2 : M. Husni Mubarak, S.E.Ak.,M.Si.,Ak, CA.

| No | Tanggal Konsultasi | Paraf Mahasiswa | Paraf Pembimbing | Keterangan |
|----|--------------------|-----------------|------------------|----------------------------------|
| 1 | 27 Maret 2014 | | | Kesepakatan bimbingan |
| 2 | 7 April 2014 | | | Konsultasi Judul dan data |
| 3 | 22 April 2014 | | | Konsultasi Judul dan data |
| 4 | 30 April 2014 | | | ACC Proposal, Perbaikan bab I |
| 5 | 20 Mei 2014 | | | ACC bab I, revisi bab II dan III |
| 6 | 27 Mei 2014 | | | Perbaikan bab II dan III |
| 7 | 30 Mei 2014 | | | ACC bab II dan III |
| 8 | 2 Juni 2014 | | | Perbaikan bab IV dan V |
| 9 | 12 Juni 2014 | | | Perbaikan bab IV dan V |
| 10 | 19 Juni 2014 | | | ACC bab IV dan V |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |

Catatan:

- Konsultasi
 - Diisi tanggal mahasiswa menghadap, kemudian pada kolom paraf pembimbing diisi/diparaf oleh pembimbing
 - Kalau belum selesai tentukan tanggal mahasiswa yang bersangkutan harus bimbingan kembali, kemudian pada kolom paraf pembimbing diisi/diparaf oleh pembimbing
- Setelah seluruh bab Laporan Akhir selesai disetujui, agenda konsultasi ini segera dikumpulkan

Palembang, 01 April 2014
Ketua Jurusan Akuntansi

Aladin, S.E., M.Si., Ak, CA.
NIP 195706141990031001





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BIMBINGAN LAPORAN AKHIR

Nama : Dio Dwi Putra
NIM : 0611 3050 0415
Jurusan/Program Studi : Akuntansi
Judul Laporan Akhir : Pengaruh *Current Ratio* dan *Debt to Equity Ratio* terhadap *Return On Investment* pada Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia Periode 2009-2013
Pembimbing 1 : Periansya, S.E., M.M.,

| No | Tanggal Konsultasi | Paraf Mahasiswa | Paraf Pembimbing | Keterangan |
|----|--------------------|-----------------|------------------|-------------------------------|
| 1 | 20 Maret 2014 | | | Revisi Judul |
| 2 | 14 April 2014 | | | Revisi ProPosisi |
| 3 | 30 April 2014 | | | ACC ProPosisi |
| 4 | 2 Mei 2014 | | | Revisi bab I, II dan III |
| 5 | 7 Mei 2014 | | | ACC bab I |
| 6 | 16 Mei 2014 | | | ACC bab II, Revisi bab III |
| 7 | 23 Mei 2014 | | | ACC bab III, lanjut bab IV, V |
| 8 | 28 Mei 2014 | | | Revisi bab III, V |
| 9 | 2 Juni 2014 | | | ACC bab 4, revisi bab 5 |
| 10 | 12 Juni 2014 | | | ACC bab 5 |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |

Catatan:

- Konsultasi
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- Setelah seluruh bab Laporan Akhir selesai disetujui, agenda konsultasi ini segera dikumpulkan

Palembang, 01 April 2014
Ketua Jurusan Akuntansi

Aladin S.E., M.Si, Ak., CA.
NIP 195706141990031001



Lampiran 5

Tabel Perhitungan Current Ratio

| Tahun | Kode Perusahaan | Aset Lancar | Hutang Lancar | Current Ratio |
|--------------|------------------------|--------------------|----------------------|----------------------|
| 2009 | DVLA | 605.397.323 | 198.476.205 | 3,050226212 |
| 2010 | | 650.140.509 | 174.921.950 | 3,716746292 |
| 2011 | | 696.925.499 | 144.279.679 | 4,830378774 |
| 2012 | | 826.342.540 | 191.717.606 | 4,310206857 |
| 2013 | | 913.983.962 | 215.473.310 | 4,241750229 |
| 2009 | INAF | 848.840.281.014 | 670.902.756.535 | 1,265221037 |
| 2010 | | 582.998.695.305 | 375.569.326.405 | 1,552306470 |
| 2011 | | 706.558.231.345 | 459.403.522.197 | 1,537990453 |
| 2012 | | 777.629.145.880 | 369.863.736.711 | 2,102474692 |
| 2013 | | 848.840.281.014 | 670.902.756.535 | 1,265221037 |
| 2009 | KAEF | 1.020.884.466.060 | 510.854.102.156 | 1,998387527 |
| 2010 | | 1.139.548.849.755 | 469.822.675.254 | 2,425487125 |
| 2011 | | 1.263.029.723.926 | 459.694.310.937 | 2,747542647 |
| 2012 | | 1.505.798.399.164 | 537.184.235.226 | 2,803132148 |
| 2013 | | 1.810.614.614.537 | 746.123.148.554 | 2,426696743 |
| 2009 | KLBF | 4.701.892.518.076 | 1.574.137.415.862 | 2,986964461 |
| 2010 | | 5.037.269.819.971 | 1.146.489.093.666 | 4,393648267 |
| 2011 | | 5.993.876.659.325 | 1.630.588.528.518 | 3,675897723 |
| 2012 | | 6.441.710.544.081 | 1.891.617.853.724 | 3,405397412 |
| 2013 | | 7.497.319.451.543 | 2.640.590.023.748 | 2,839259175 |
| 2009 | MERK | 343.148.415 | 68.108.811 | 5,038238224 |
| 2010 | | 327.436.443 | 52.578.914 | 6,227523889 |
| 2011 | | 491.725.826 | 65.430.555 | 7,515232386 |
| 2012 | | 463.883.090 | 119.827.938 | 3,871243199 |
| 2013 | | 588.237.590 | 147.818.253 | 3,979465175 |
| 2009 | PYFA | 45.490.491.276 | 21.669.515.056 | 2,099285155 |
| 2010 | | 47.073.677.024 | 15.645.370.498 | 3,008792731 |
| 2011 | | 61.889.104.989 | 24.366.695.170 | 2,539905578 |
| 2012 | | 68.587.818.688 | 28.419.830.374 | 2,413378890 |
| 2013 | | 74.973.759.491 | 48.785.877.103 | 1,536792284 |
| 2009 | SCPI | 163.155.344 | 177.084.952 | 0,921339403 |
| 2010 | | 186.662.991 | 210.043.249 | 0,888688362 |
| 2011 | | 257.330.180 | 68.090.278 | 3,779249954 |
| 2012 | | 263.570.315 | 96.983.980 | 2,717668578 |
| 2013 | | 523.119.344 | 200.738.824 | 2,605969954 |
| 2009 | SQBB | 250.156.627 | 45.877.640 | 5,452691703 |

| | | | | |
|------|------|-------------------|-------------------|-------------|
| 2010 | | 238.664.672 | 41.955.216 | 5,688557818 |
| 2011 | | 277.855.666 | 48.868.467 | 5,685786419 |
| 2012 | | 307.406.505 | 63.322.304 | 4,854632342 |
| 2013 | | 329.044.588 | 66.233.801 | 4,967925486 |
| 2009 | TSPC | 2.354.076.614.325 | 678.727.987.910 | 3,468365319 |
| 2010 | | 2.642.065.792.798 | 784.352.502.804 | 3,368467345 |
| 2011 | | 3.121.979.870.487 | 1.046.406.386.745 | 2,983525244 |
| 2012 | | 3.393.778.315.450 | 1.097.134.545.306 | 3,093310962 |
| 2013 | | 3991115858814 | 1347465965403 | 2,961941868 |

Tabel Perhitungan Debt to Equity Ratio

| Tahun | Kode Perusahaan | JumlahKewajiban | JumlahEkuitas | Debt to Equity Ratio |
|--------------|------------------------|------------------------|----------------------|-----------------------------|
| 2009 | DVLA | 228.691.536 | 554.921.528 | 0,412115091 |
| 2010 | | 213.507.941 | 640.602.050 | 0,333292628 |
| 2011 | | 195.027.928 | 727.917.390 | 0,267925908 |
| 2012 | | 233.144.997 | 841.546.479 | 0,277043518 |
| 2013 | | 275.351.336 | 914.702.952 | 0,301028148 |
| 2009 | INAF | 429.313.361.761 | 298.720.165.596 | 1,437175696 |
| 2010 | | 422.689.679.147 | 311.268.183.245 | 1,357959798 |
| 2011 | | 505.707.835.106 | 609.193.834.668 | 0,830126318 |
| 2012 | | 538.516.613.421 | 650.102.176.989 | 0,828356884 |
| 2013 | | 703.717.301.306 | 590.793.367.889 | 1,191139474 |
| 2009 | KAEF | 570.516.166.178 | 995.315.100.096 | 0,573201558 |
| 2010 | | 543.257.475.734 | 1.114.034.358.646 | 0,487648762 |
| 2011 | | 541.736.739.279 | 1.252.505.683.826 | 0,432522380 |
| 2012 | | 634.813.891.119 | 1.441.533.689.666 | 0,440373954 |
| 2013 | | 847.584.859.909 | 1.624.354.688.981 | 0,521797897 |
| 2009 | KLBF | 1.691.512.395.248 | 4.310.437.877.062 | 0,392422404 |
| 2010 | | 1.260.361.432.719 | 5.373.784.301.200 | 0,234538895 |
| 2011 | | 1.758.619.054.414 | 6.515.935.058.426 | 0,269895117 |
| 2012 | | 2.046.313.566.061 | 7.371.643.614.879 | 0,277592579 |
| 2013 | | 2.815.103.309.451 | 8.499.957.965.575 | 0,331190262 |
| 2009 | MERK | 79.786.650 | 354.183.985 | 0,225268938 |
| 2010 | | 71.751.830 | 363.016.663 | 0,197654370 |
| 2011 | | 90.206.868 | 494.181.710 | 0,182537852 |
| 2012 | | 152.689.086 | 416.741.865 | 0,366387682 |
| 2013 | | 184.727.696 | 512.218.622 | 0,360642288 |
| 2009 | PYFA | 26.911.380.313 | 73.026.002.882 | 0,368517778 |
| 2010 | | 23.361.793.395 | 77.225.205.835 | 0,302515133 |
| 2011 | | 35.636.351.337 | 82.397.251.515 | 0,432494418 |
| 2012 | | 48.144.037.183 | 87.705.472.878 | 0,548928540 |
| 2013 | | 81.217.648.190 | 93.901.273.216 | 0,864925953 |
| 2009 | SCPI | 186.588.729 | 19.668.483 | 9,486686340 |
| 2010 | | 221.633.029 | 12.123.043 | 18,281963448 |
| 2011 | | 290.921.862 | 21.596.812 | 13,470592882 |
| 2012 | | 423.212.410 | 17.285.981 | 24,482984796 |
| 2013 | | 736010824 | 10391012 | 70,831486288 |
| 2009 | SQBB | 55.485.474 | 263.448.395 | 0,210612306 |
| 2010 | | 50.972.243 | 269.051.247 | 0,189451800 |
| 2011 | | 59.256.013 | 302.500.442 | 0,195887360 |

| | | | | |
|------|------|-------------------|-------------------|-------------|
| 2012 | | 71.785.430 | 325.359.028 | 0,220634511 |
| 2013 | | 74.135.708 | 347.052.274 | 0,213615393 |
| 2009 | TSPC | 819.647.097.648 | 2.408.870.867.823 | 0,340261950 |
| 2010 | | 944.862.700.629 | 2.604.104.062.843 | 0,362836000 |
| 2011 | | 1.204.438.648.313 | 3.045.935.747.008 | 0,395424838 |
| 2012 | | 1.279.828.890.909 | 3.353.156.079.810 | 0,381678890 |
| 2013 | | 1545006061565 | 3862951854240 | 0,399954781 |

Tabel Perhitungan Return On Invesment

| Tahun | Kode Perusahaan | Lababersihsetelahpajak | Total Aset | Return On Invesment |
|--------------|------------------------|-------------------------------|--------------------|----------------------------|
| 2009 | DVLA | 72.272.233 | 783.613.064 | 0,092229490 |
| 2010 | | 110.880.522 | 854.109.991 | 0,129819957 |
| 2011 | | 120.915.340 | 922.945.318 | 0,131010297 |
| 2012 | | 148.909.089 | 1.074.691.476 | 0,138559849 |
| 2013 | | 125.796.473 | 1.190.054.288 | 0,105706500 |
| 2009 | INAF | 54.222.595.302 | 728.034.877.648 | 0,074478019 |
| 2010 | | 12.546.667.360 | 733.957.862.392 | 0,017094534 |
| 2011 | | 36.919.316.551 | 1.114.901.669.774 | 0,033114415 |
| 2012 | | 42.385.114.982 | 1.188.618.790.410 | 0,035659133 |
| 2013 | | 54.222.595.302 | 1.294.510.669.195 | 0,041886557 |
| 2009 | KAEF | 62.506.876.510 | 1.565.831.266.274 | 0,039919293 |
| 2010 | | 138.716.458.866 | 1.657.291.834.312 | 0,083700683 |
| 2011 | | 171.763.175.754 | 1.794.242.423.105 | 0,095730194 |
| 2012 | | 205.763.997.378 | 2.076.347.580.785 | 0,099099014 |
| 2013 | | 215.642.329.977 | 2.471.939.548.890 | 0,087236086 |
| 2009 | KLBF | 1.049.667.116.548 | 6.482.446.670.172 | 0,161924528 |
| 2010 | | 1.346.097.557.038 | 7.032.496.663.288 | 0,191411048 |
| 2011 | | 1.539.721.311.065 | 8.274.554.112.840 | 0,186079067 |
| 2012 | | 1.772.034.750.571 | 9.417.957.180.958 | 0,188154896 |
| 2013 | | 1.970.452.449.686 | 11.315.061.275.026 | 0,174144214 |
| 2009 | MERK | 146.700.178 | 433.970.635 | 0,338041716 |
| 2010 | | 1.022.843 | 434.768.493 | 0,002352615 |
| 2011 | | 231.158.647 | 584.388.578 | 0,395556408 |
| 2012 | | 107.808.155 | 569.430.951 | 0,189326124 |
| 2013 | | 175.444.757 | 696.946.318 | 0,251733530 |
| 2009 | PYFA | 3.772.968.359 | 99.937.383.195 | 0,037753324 |
| 2010 | | 4.199.202.953 | 100.586.999.230 | 0,041746975 |
| 2011 | | 5.172.045.680 | 118.033.602.852 | 0,043818417 |
| 2012 | | 5.308.221.363 | 135.849.510.061 | 0,039074277 |
| 2013 | | 6.195.800.338 | 175.118.921.406 | 0,035380530 |
| 2009 | SCPI | 10.789.275 | 206.257.212 | 0,052309807 |
| 2010 | | 8.043.270 | 233.756.072 | 0,034408817 |
| 2011 | | 25.420.338 | 312.518.674 | 0,081340221 |
| 2012 | | 12.366.677 | 440.498.391 | 0,028074284 |

| | | | | |
|------|------|-----------------|-------------------|-------------|
| 2013 | | 12.167.645 | 746.401.836 | 0,016301735 |
| 2009 | SQBB | 131.259.309 | 318.933.869 | 0,411556507 |
| 2010 | | 92.642.852 | 320.023.490 | 0,289487662 |
| 2011 | | 120.059.348 | 361.756.455 | 0,331878938 |
| 2012 | | 135.248.606 | 397.144.458 | 0,340552671 |
| 2013 | | 149.521.096 | 421.187.982 | 0,354998486 |
| 2009 | TSPC | 359.964.376.338 | 3.263.102.915.008 | 0,110313522 |
| 2010 | | 488.889.258.921 | 358.595.911.220 | 1,363343094 |
| 2011 | | 586.362.346.430 | 4.250.374.395.321 | 0,137955458 |
| 2012 | | 635.176.093.653 | 4.632.984.970.719 | 0,137098673 |
| 2013 | | 638535108795 | 5407957915805 | 0,118073239 |

Tabel Uji SPSS

| Tahun | X1 | X2 | Y |
|--------------|-----------|-----------|----------|
| 2009 | 3,05 | 0,41 | 0,09 |
| | 1,27 | 1,44 | 0,07 |
| | 2,00 | 0,57 | 0,04 |
| | 2,99 | 0,39 | 0,16 |
| | 5,04 | 0,23 | 0,34 |
| | 2,10 | 0,37 | 0,04 |
| | 0,92 | 9,49 | 0,05 |
| | 5,45 | 0,21 | 0,41 |
| | 3,47 | 0,34 | 0,11 |
| 2010 | 3,72 | 0,33 | 0,13 |
| | 1,55 | 1,36 | 0,02 |
| | 2,43 | 0,49 | 0,08 |
| | 4,39 | 0,23 | 0,19 |
| | 6,23 | 0,20 | 0,00 |
| | 3,01 | 0,30 | 0,04 |
| | 0,89 | 18,28 | 0,03 |
| | 5,69 | 0,19 | 0,29 |
| | 3,37 | 0,36 | 1,36 |
| 2011 | 4,83 | 0,27 | 0,13 |
| | 1,54 | 0,83 | 0,03 |
| | 2,75 | 0,43 | 0,10 |
| | 3,68 | 0,27 | 0,19 |
| | 7,52 | 0,18 | 0,40 |
| | 2,54 | 0,43 | 0,04 |
| | 3,78 | 13,47 | 0,08 |
| | 5,69 | 0,20 | 0,33 |
| | 2,98 | 0,40 | 0,14 |
| 2012 | 4,31 | 0,28 | 0,14 |
| | 2,10 | 0,83 | 0,04 |
| | 2,80 | 0,44 | 0,10 |
| | 3,41 | 0,28 | 0,19 |
| | 3,87 | 0,37 | 0,19 |
| | 2,41 | 0,55 | 0,04 |
| | 2,72 | 24,48 | 0,03 |
| | 4,85 | 0,22 | 0,34 |
| | 3,09 | 0,38 | 0,14 |
| 2013 | 4,24 | 0,30 | 0,11 |

| | | |
|------|-------|------|
| 1,27 | 1,19 | 0,04 |
| 2,43 | 0,52 | 0,09 |
| 2,84 | 0,33 | 0,17 |
| 3,98 | 0,36 | 0,25 |
| 1,54 | 0,86 | 0,04 |
| 2,61 | 70,83 | 0,02 |
| 4,97 | 0,21 | 0,35 |
| 2,96 | 0,40 | 0,12 |

Tabel Hasil Uji Normalitas Sebelum Ditransformasi

| One-Sample Kolmogorov-Smirnov Test | | | | |
|------------------------------------|----------------|---------------|-----------|---------|
| | | Current Ratio | DER | ROI |
| N | | 45 | 45 | 45 |
| Normal Parameters ^{a,b} | Mean | 3,316509 | ,93030118 | ,161987 |
| | Std. Deviation | 1,476867 | 1,739098 | ,214149 |
| | Absolute | ,116 | ,348 | ,245 |
| Most Extreme Differences | Positive | ,116 | ,348 | ,245 |
| | Negative | -,050 | -,314 | -,228 |
| Kolmogorov-Smirnov Z | | ,776 | 2,335 | 1,646 |
| Asymp. Sig. (2-tailed) | | ,584 | ,000 | ,009 |

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Ouput SPSS 20, diolahpenulis, 2014

Tabel Hasil Uji Normalitas Setelah Ditransformasi

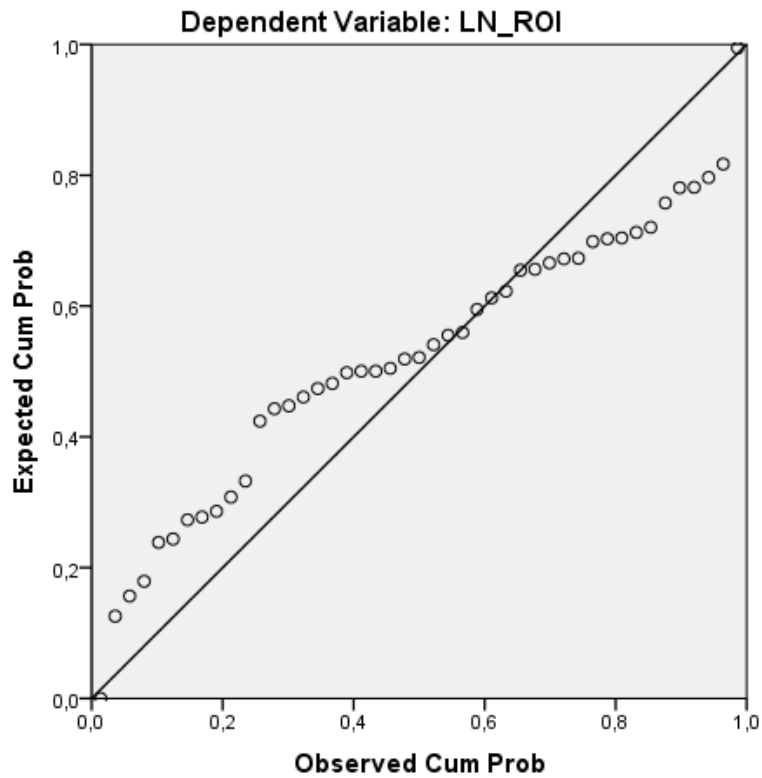
| One-Sample Kolmogorov-Smirnov Test | | | | |
|------------------------------------|----------------|---------------|---------|---------|
| | | Current Ratio | LN_DER | LN_ROI |
| N | | 45 | 45 | 45 |
| Normal Parameters ^{a,b} | Mean | 3,316509 | -,9516 | -2,3504 |
| | Std. Deviation | 1,476867 | 1,15255 | 1,10106 |
| | Absolute | ,116 | ,184 | ,087 |
| Most Extreme Differences | Positive | ,116 | ,184 | ,071 |
| | Negative | -,050 | -,099 | -,087 |
| Kolmogorov-Smirnov Z | | ,776 | 1,232 | ,584 |
| Asymp. Sig. (2-tailed) | | ,584 | ,096 | ,884 |

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Ouput SPSS 20, diolahpenulis, 2014

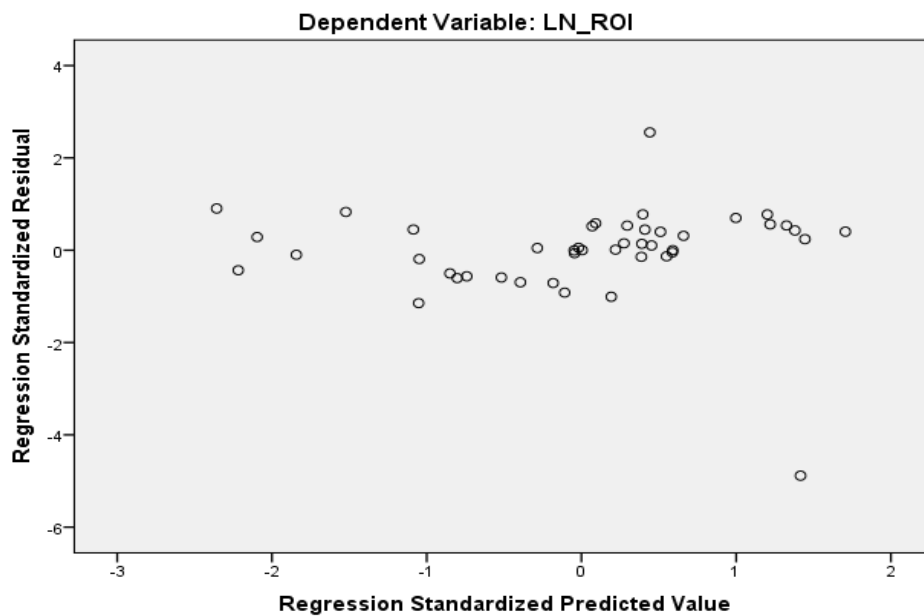
Normal P-P Plot of Regression Standardized Residual



Sumber: Ouput SPSS 20, diolah penulis, 2014

Grafik Heterokedastisitas

Scatterplot



Sumber: Ouput SPSS 20, diolah penulis, 2014

Tabel Hasil Analisis Regresi

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -3,131 | ,374 | | -8,367 | ,000 |
| Current Ratio | ,115 | ,132 | ,154 | ,870 | ,389 |
| LN_DER | -,420 | ,170 | -,439 | -2,474 | ,017 |

a. Dependent Variable: LN_ROI

Sumber: Ouput SPSS 20, diolahpenulis, 2014

Tabel Hasil Uji Simultan (F)

ANOVA^a

| Model | Sum of Squares | Df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|-------|-------------------|
| 1 Regression | 16,569 | 2 | 8,284 | 9,462 | ,000 ^b |
| Residual | 36,774 | 42 | ,876 | | |
| Total | 53,343 | 44 | | | |

a. Dependent Variable: LN_ROI

b. Predictors: (Constant), LN_DER, Current Ratio

Sumber: Ouput SPSS 20, diolahpenulis, 2014

Tabel Hasil Uji Parsial (t)

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|---------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | -3,131 | ,374 | | -8,367 | ,000 |
| Current Ratio | ,115 | ,132 | ,154 | ,870 | ,389 |
| LN_DER | -,420 | ,170 | -,439 | -2,474 | ,017 |

a. Dependent Variable: LN_ROI

Sumber: Ouput SPSS 20, diolahpenulis, 2014

Tabel Hasil Uji Determinasi (R₂)

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,557 ^a | ,311 | ,278 | ,93572 | 2,019 |

a. Predictors: (Constant), LN_DER, Current Ratio

b. Dependent Variable: LN_ROI

Sumber: Ouput SPSS 20, diolahpenulis, 2014