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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 : Asmarani
NIM : 06113050 0387
Jurusan : Akuntansi
Program Studi : Akuntansi

Pihak Kedua

Nama : Firmansyah, S.E., M.M.
NIP : 19600723198931001
Jurusan : Akuntansi
Program Studi : Akuntansi

Pada hari ini Selasa tanggal 11 Maret 2014 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir.

Konsultasi bimbingan sekurang-kurangnya 2 (dua) kali dalam 1 minggu. Pelaksanaan bimbingan pada setiap hari Senin dan Kamis pukul 10.20, tempat di Politeknik Negeri Sriwijaya.

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

Pihak Pertama,

Asmarani
NIM 061130500387

Palembang, 11 Maret 2014

Pihak Kedua,

Firmansyah, S.E., M.M.
NIP 19600723198931001

Mengetahui,

Ketua Jurusan Akuntansi

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





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Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Asmarani
NIM : 06113050 0387
Jurusan : Akuntansi
Program Studi : Akuntansi

Pihak Kedua

Nama : Nurhasanah, S.E., M.Si., Ak.,CA.
NIP : 197802282005012003
Jurusan : Akuntansi
Program Studi : Akuntansi

Pada hari Jum'at tanggal 14 Maret 2014 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir.

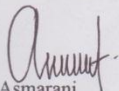
Konsultasi bimbingan sekurang-kurangnya 2 (dua) kali dalam 1 minggu. Pelaksanaan bimbingan pada setiap hari Selasa dan Jum'at pukul 10.20 , tempat di Politeknik Negeri Sriwijaya.


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

Palembang, 14 Maret 2014

Pihak Pertama,

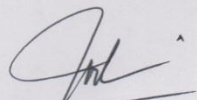
Pihak Kedua,


Asmarani
NIM 061130500387


Nurhasanah, S.E., M.Si., Ak.,CA.
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Mengetahui,

Ketua Jurusan Akuntansi


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NIP 195706141990031001





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KARTU KONSULTASI
BIMBINGAN LAPORAN AKHIR

Nama : Asmarani
NIM : 0611 3050 0387
Jurusan/Program Studi : Akuntansi
Judul Laporan Akhir : Pengaruh *Return On Asset, Return On Equity dan Economic Value Added* Terhadap Nilai Perusahaan (Kajian pada Perusahaan *Automotive and component* di Bursa Efek Indonesia)
Pembimbing 1 : Firmansyah, S.E., M.M.

| No | Tanggal Konsultasi | Paraf Mahasiswa | Paraf Pembimbing | Keterangan |
|-----|--------------------|-----------------|------------------|--------------------|
| 1. | 13-3-2014 | At. | fa | Masuk proposal |
| 2. | 14-3-2014 | At. | fa | Perbaikan proposal |
| 3. | 21-3-2014 | At. | fa | Acc. proposal |
| 4. | 7-4-2014 | At. | fa | Masuk bab I |
| 5. | 11-4-2014 | At. | fa | Acc. Bab I |
| 6. | 9-5-2014 | At. | fa | Acc. Bab II |
| 7. | 19-5-2014 | At. | fa | Perbaikan bab II |
| 8. | 2-6-2014 | At. | fa | Acc. Bab III |
| 9. | 19-6-2014 | At. | fa | Perbaikan bab III |
| 10. | 20-6-2014 | At. | fa | Acc. bab III |
| 11. | 23-6-2014 | At. | fa | Perbaikan bab IV |
| 12. | 26-6-2014 | At. | fa | Acc. Bab IV |
| 13. | | | | |
| 14. | | | | |
| 15. | | | | |

Catatan:

1. Konsultasi

- > Diisi tanggal mahasiswa menghadap, kemudian pada kolom paraf pembimbing diisi atau diparaf oleh pembimbing
- > Kalau belum selesai tentukan tanggal mahasiswa yang bersangkutan harus bimbingan kembali, kemudian pada kolom paraf pembimbing diisi atau diparaf oleh pembimbing.

2. Setelah seluruh bab laporan akhir selesai disetujui, agenda konsultasi ini segera dikumpulkan.

Palembang, 21 Juni 2014
Ketua Jurusan,

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





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KARTU KONSULTASI
BIMBINGAN LAPORAN AKHIR

Nama : Asmarani
NIM : 0611 3050 0387
Jurusan/Program Studi : Akuntansi
Judul Laporan Akhir : Pengaruh *Return On Asset, Return On Equity* dan *Economic Value Added* Terhadap Nilai Perusahaan (Kajian pada Perusahaan *Automotive and component* di Bursa Efek Indonesia)
Pembimbing 2 : Nurhasanah, S.E., M.Si., Ak., CA

| No | Tanggal Konsultasi | Paraf Mahasiswa | Paraf Pembimbing | Keterangan |
|-----|--------------------|-----------------|------------------|----------------------------------|
| 1. | 28-3-2014 | At | M | Perbaikan proposal |
| 2. | 11-4-2014 | At | M | Perbaikan proposal |
| 3. | 22-4-2014 | At | M | Nama pengutip / sumber tidak ada |
| 4. | 29-4-2014 | At | M | Acc. proposal, lanjut bab I + II |
| 5. | 06-5-2014 | At | M | perbaikan bab I + II |
| 6. | 16-5-2014 | At | M | Perbaikan bab I + II |
| 7. | 20-5-2014 | At | M | Acc. bab I + II, lanjut bab II |
| 8. | 23-5-2014 | At | M | Perbaikan bab II |
| 9. | 03-6-2014 | At | M | Perbaikan bab II |
| 10. | 06-6-2014 | At | M | Acc. bab II, lanjut bab IV |
| 11. | 20-6-2014 | At | M | Perbaikan bab IV |
| 12. | 23-6-2014 | At | M | Acc. bab IV, lanjut bab V |
| 13. | 27-6-2014 | At | M | Acc. Bab V |
| 14. | | | | |
| 15. | | | | |

Catatan:

1. Konsultasi

- > Diisi tanggal mahasiswa menghadap, kemudian pada kolom paraf pembimbing diisi atau diparaf oleh pembimbing
- > Kalau belum selesai tentukan tanggal mahasiswa yang bersangkutan harus bimbingan kembali, kemudian pada kolom paraf pembimbing diisi atau diparaf oleh pembimbing.

2. Setelah seluruh bab laporan akhir selesai disetujui, agenda konsultasi ini segera dikumpulkan.

Palembang, 21 Juni 2014
Ketua Jurusan,

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



Lampiran V: Data Populasi dan Sampel Penelitian

| No | Kode Perusahaan | Nama Perusahaan | Kriteria | | Sampel |
|----|-----------------|---|----------|---|--------|
| | | | 1 | 2 | |
| 1 | ACAP | PT Andhi Candra Automotive Tbk | √ | - | - |
| 2 | ASII | PT Astra Internasional Tbk | √ | √ | 1 |
| 3 | AUTO | PT Astra AutoPart Tbk | √ | √ | 2 |
| 4 | BRAM | PT Indo Kordsa Tbk | √ | √ | 3 |
| 5 | BRAM | PT Branta Mulia Tbk | √ | - | - |
| 6 | GDYR | PT Goodyear Indonesia Tbk | √ | √ | 4 |
| 7 | GJTL | PT Gajah Tunggal Tbk | √ | √ | 5 |
| 8 | IMAS | PT Indomobil Prima Sejahtera Tbk | √ | √ | 6 |
| 9 | INDS | PT Indospring Tbk | √ | √ | 7 |
| 10 | LPIN | PT Multiprima Sejahtera Tbk | √ | √ | 8 |
| 11 | MASA | PT Multistrada Arah Sarana Tbk | √ | - | - |
| 12 | NIPS | PT Nipress Tbk | √ | √ | 9 |
| 13 | PRAS | PT Prima Alloy Steel Universal Tbk | √ | √ | 10 |
| 14 | SQMI | PT Allbond Makmur Sentosa Tbk | √ | - | - |
| 15 | SQMI | PT Sanex Qiajiang Motor Internasional Tbk | √ | - | - |
| 16 | SMSM | PT Selamat Sentosa Tbk | √ | √ | 11 |

Lampiran VI: Daftar Perhitungan *Return On Asset (ROA)*

(dalam jutaan rupiah kecuali ROA)

| No | Nama Perusahaan | Laba Bersih (a) | | | | Total Aktiva (b) | | | | ROA (a / b* 100%) | | | |
|----|------------------------------------|-----------------|------------|------------|------------|------------------|-------------|-------------|-------------|-------------------|--------|--------|--------|
| | | 2009 | 2010 | 2011 | 2012 | 2009 | 2010 | 2011 | 2012 | 2009 | 2010 | 2011 | 2012 |
| 1 | PT Astra Internasional Tbk | 10,040,000 | 17,004,000 | 21,777,000 | 22,742,000 | 88,938,000 | 112,857,000 | 153,521,000 | 182,274,000 | 11.289 | 15.067 | 14.185 | 12.477 |
| 2 | PT Astro Otorpats Tbk | 768,265 | 1,141,179 | 1,101,583 | 1,135,914 | 4,644,939 | 5,585,852 | 6,964,227 | 8,881,642 | 16.540 | 20.430 | 15.818 | 12.789 |
| 3 | PT Indo Kordsa Tbk | 72,106 | 144,774 | 71,039 | 22,546 | 1,349,630 | 1,492,727 | 1,660,119 | 229,933 | 5.343 | 9.699 | 4.279 | 9.805 |
| 4 | PT Goodyear Indo Tbk | 11,645 | 7,415 | 2,156 | 6,673 | 115,838 | 127,685 | 130,802 | 123,915 | 10.053 | 5.807 | 1.648 | 5.385 |
| 5 | PT Gajah Tunggal Tbk | 905,330 | 830,624 | 684,562 | 1,132,247 | 8,877,146 | 10,371,567 | 11,609,514 | 12,869,793 | 10.198 | 8.009 | 5.897 | 8.798 |
| 6 | PT Indimobil Prima Sejahtera Tbk | 118,000 | 508,000 | 971,000 | 899,000 | 5,093,000 | 7,985,000 | 12,905,000 | 17,578,000 | 2.317 | 6.362 | 7.524 | 5.114 |
| 7 | PT Indospring Tbk | 58,766 | 70,040 | 120,415 | 134,068 | 621,140 | 769,816 | 1,139,715 | 1,664,779 | 9.461 | 9.098 | 10.565 | 8.053 |
| 8 | PT Multi Prima Sejahtera Tbk | 10,210 | 14,122 | 11,319 | 16,599 | 137,909 | 150,937 | 157,371 | 172,268 | 7.403 | 9.356 | 7.193 | 9.636 |
| 9 | PT Nipress Tbk | 3,685 | 12,662 | 17,831 | 21,553 | 314,477 | 337,605 | 446,688 | 525,628 | 1.172 | 3.751 | 3.992 | 4.100 |
| 10 | PT Prima Alloy Steel Universal Tbk | (36,216) | 306 | 7,104 | 41,449 | 420,714 | 453,554 | 580,960 | 577,350 | -8.608 | 0.067 | 1.223 | 7.179 |
| 11 | PT Selamat Sempurna Tbk | 13,285 | 15,042 | 241,576 | 268,543 | 941,651 | 1,067,103 | 1,327,799 | 1,441,204 | 1.411 | 1.410 | 18.194 | 18.633 |

LampiranVII: Daftar Perhitungan *Return On Equity* (ROE)

(dalam jutaan rupiah kecuali ROE)

| No | Nama Perusahaan | LabaBersih (a) | | | | Total Modal(b) | | | | ROE (a / b* 100%) | | | |
|----|------------------------------------|----------------|------------|------------|------------|----------------|------------|-------------|-------------|-------------------|--------|--------|--------|
| | | 2009 | 2010 | 2011 | 2012 | 2009 | 2010 | 2011 | 2012 | 2009 | 2010 | 2011 | 2012 |
| 1 | PT Astra Internasional Tbk | 10,040,000 | 17,004,000 | 21,777,000 | 22,742,000 | 39,894,000 | 58,689,000 | 75,838,000 | 89,814,000 | 25.167 | 28.973 | 28.715 | 25.321 |
| 2 | PT Astro Otorpats Tbk | 768,265 | 1,141,179 | 1,101,583 | 1,135,914 | 3,860,827 | 3,208,778 | 4,722,894 | 5,485,099 | 19.899 | 35.564 | 23.324 | 20.709 |
| 3 | PT Indo Kordsa Tbk | 72,106 | 144,774 | 71,039 | 22,546 | 981,987 | 1,072,566 | 154,208,383 | 169,623,187 | 7.343 | 13.498 | 0.046 | 0.013 |
| 4 | PT Goodyear Indo Tbk | 11,645 | 7,415 | 2,156 | 6,673 | 39,795,087 | 46,223,880 | 47,175,595 | 52,730,292 | 0.029 | 0.016 | 0.005 | 0.013 |
| 5 | PT Gajah Tunggal Tbk | 905,330 | 830,624 | 684,562 | 1,132,247 | 2,670,660 | 3,526,597 | 4,486,238 | 5,478,384 | 33.899 | 23.553 | 15.259 | 20.668 |
| 6 | PT Indimobil Prima Sejahtera Tbk | 118,000 | 508,000 | 971,000 | 899,000 | 650,834 | 1,582,580 | 5,074,843 | 5,708,445 | 18.131 | 32.099 | 19.134 | 15.749 |
| 7 | PT Indospring Tbk | 58,766 | 70,040 | 120,415 | 134,068 | 165,686 | 226,351 | 632,249 | 1,136,572 | 35.468 | 30.943 | 19.046 | 11.796 |
| 8 | PT Multi Prima Sejahtera Tbk | 10,210 | 14,122 | 11,319 | 16,599 | 106,936 | 92,813 | 118,255 | 134,855 | 9.548 | 15.216 | 9.572 | 12.309 |
| 9 | PT Nipress Tbk | 3,685 | 12,662 | 17,831 | 21,553 | 127,003 | 148,166 | 165,997 | 214,912 | 2.902 | 8.546 | 10.742 | 10.029 |
| 10 | PT Prima Alloy Steel Universal Tbk | (36,216) | 306 | 7,104 | 41,449 | 78,536 | 135,265 | 238,844 | 280,293 | -46.114 | 0.226 | 2.974 | 14.788 |
| 11 | PT Selamat Sempurna Tbk | 13,285 | 15,042 | 241,576 | 268,543 | 567,678 | 670,612 | 497,821 | 820,328 | 2.340 | 2.243 | 48.527 | 32.736 |

Lampiran VIII: Daftar Perhitungan *Economic Value Added* (EVA)

(Dalam Jutaan Rupiah)

| No | Nama Perusahaan | NOPAT | | | | <i>Capital Charges</i> | | | | EVA (NOPAT- <i>Capital Charges</i>) | | | |
|----|------------------------------------|------------|------------|------------|------------|------------------------|-------------------|-------------------|---------------------|--------------------------------------|-----------------|-----------------|-------------------|
| | | 2009 | 2010 | 2011 | 2012 | 2009 | 2010 | 2011 | 2012 | 2009 | 2010 | 2011 | 2012 |
| 1 | PT Astra Internasional Tbk | 12,444,000 | 17,004,000 | 21,077,000 | 22,742,000 | (142,228,375,852) | (66,984,252,915) | (77,534,667,869) | (143,131,359,618) | 142,240,819,852 | 67,001,256,915 | 77,555,744,869 | 143,154,101,618 |
| 2 | PT Astro Otorpats Tbk | 809,955 | 1,225,305 | 1,101,583 | 1,135,914 | (10,928,868,013) | (8,502,700,782) | (9,260,963,934) | (34,690,904,576) | 10,929,677,968 | 8,503,926,087 | 9,262,065,517 | 34,692,040,490 |
| 3 | PT Indo Kordsa Tbk | 75,712 | 144,774 | 2,749,667 | 22,546,316 | (46,237,841,812) | (145,980,502) | (928,371,038,644) | (44,833,273,727) | 46,237,917,524 | 146,125,276 | 928,373,788,311 | 44,855,820,043 |
| 4 | PT Goodyear Indo Tbk | 11,645,100 | 7,415,868 | 2,156,464 | 6,673,997 | (759,327,173,473) | (409,773,033,008) | (24,100,984,812) | (2,514,434,338,152) | 759,338,818,573 | 409,780,448,876 | 24,103,141,276 | 2,514,441,012,149 |
| 5 | PT Gajah Tunggal Tbk | 905,330 | 830,624 | 684,562 | 1,132,247 | (124,781,623,076) | (103,277,303,393) | (74,917,453,110) | (93,902,141,312) | 124,782,528,406 | 103,278,134,017 | 74,918,137,672 | 93,903,273,559 |
| 6 | PT Indimobil Prima Sejahtera Tbk | 123,678 | 508,022 | 970,891 | 899,090 | (1,819,360,988) | (150,314,603,914) | (275,209,176,272) | (155,740,102,588) | 1,819,484,666 | 150,315,111,936 | 275,210,147,163 | 155,741,001,678 |
| 7 | PT Indospring Tbk | 68,743 | 70,040 | 120,415 | 134,068 | (8,879,173,168) | (13,735,082,503) | (16,429,950,195) | (494,004,606,510) | 8,879,241,911 | 13,735,152,543 | 16,430,070,610 | 494,004,740,578 |
| 8 | PT Multi Prima Sejahtera Tbk | 10,210 | 14,122 | 11,319 | 16,599 | (1,659,232,759) | (3,097,800,284) | (29,885,864,375) | (14,894,710,380) | 1,659,242,969 | 3,097,814,406 | 29,885,875,694 | 14,894,726,979 |
| 9 | PT Nipress Tbk | 3,685 | 12,662 | 17,831 | 21,553 | (29,115,509,764) | (13,430,985,128) | (15,993,012,359) | (25,227,489,284) | 29,115,513,449 | 13,430,997,790 | 15,993,030,190 | 25,227,510,837 |
| 10 | PT Prima Alloy Steel Universal Tbk | 36,216 | 306 | 1,946 | 15,565 | (6,448,069,296) | (24,686,266,372) | (21,566,475,991) | (14,144,637,167) | 6,448,105,512 | 24,686,266,678 | 21,566,477,937 | 14,144,652,732 |
| 11 | PT Selamat Sempurna Tbk | 142,951 | 164,849 | 219,260 | 268,543 | (13,268,455,500) | (6,906,235,162) | (8,692,175,340) | (14,803,649,120) | 13,268,598,451 | 6,906,400,011 | 8,692,394,600 | 14,803,917,663 |

Lampiran IX: Daftar Perhitungan Nilai Perusahaan yang di ukur dengan Tobin's Q

Untuk periode 2009 (dalam jutaan rupiah)

| No | Nama Perusahaan | Jumlah Saham | Harga | Modal Pasar (Me) | Total Hutang | Persediaan | Aktiva Lancar | DEBT | Total Aktiva | TOBIN'S |
|----|------------------------------------|--------------|-------|------------------|--------------|-------------|---------------|---------------|--------------|---------------------|
| | | (a) | (b) | (a x b) | (c) | (d) | (e) | (c+d-e) | | Me + Debt/T. Aktiva |
| 1 | PT Astra Internasional Tbk | 80,096,711 | 3,470 | 277,935,587,170 | 39,894,000 | 7,282 | 36,595 | 39,864,687 | 88,938,000 | 3,125.497 |
| 2 | PT Astro Otorpats Tbk | 1,542,315 | 1,103 | 1,701,173,445 | 3,208,778 | 514,620 | 2,131,336 | 1,592,062 | 4,644,939 | 366.585 |
| 3 | PT Indo Kordsa Tbk | 900,000 | 1,450 | 1,305,000,000 | 981,987 | 237,105,980 | 656,111,235 | (418,023,268) | 1,349,630 | 657.200 |
| 4 | PT Goodyear Indo Tbk | 41,000 | 9,600 | 393,600,000 | 39,795,087 | 19,182,958 | 42,945 | 58,935,100 | 115,838 | 3,906.620 |
| 5 | PT Gajah Tunggal Tbk | 6,969,600 | 425 | 2,962,080,000 | 2,670,660 | 862,152 | 3,375,286 | 157,526 | 8,877,146 | 333.693 |
| 6 | PT Indimobil Prima Sejahtera Tbk | 2,073,959 | 427 | 885,580,493 | 650,834 | 766 | 107,439 | 544,161 | 5,093,000 | 173.989 |
| 7 | PT Indospring Tbk | 37,500 | 294 | 11,025,000 | 165,686 | 100,000 | 413,211 | (147,525) | 621,140 | 17.351 |
| 8 | PT Multi Prima Sejahtera Tbk | 42,500 | 1,100 | 46,750,000 | 106,936 | 24,538 | 95,004 | 36,470 | 137,909 | 339.256 |
| 9 | PT Nipress Tbk | 20,000 | 1,450 | 29,000,000 | 127,003 | 74,236 | 168,641 | 32,598 | 314,477 | 92.320 |
| 10 | PT Prima Alloy Steel Universal Tbk | 588,000 | 119 | 69,972,000 | 78,536 | 98,399 | 241,202 | (64,267) | 420,714 | 166.165 |
| 12 | PT Selamat Sempurna Tbk | 14,396,689 | 750 | 10,797,516,750 | 567,678 | 254,929 | 574,889 | 247,718 | 941,651 | 11,466.843 |

Lampiran X: Daftar Perhitungan Nilai Perusahaan yang di ukur dengan Tobin's Q

Untuk periode 2010 (dalam jutaan rupiah)

| No | Nama Perusahaan | Jumlah Saham | Harga | Modal Pasar (Me) | Total Hutang | Persediaan | Aktiva Lancar | DEBT | Total Aktiva | TOBIN'S |
|----|------------------------------------|--------------|--------|------------------|--------------|------------|---------------|--------------|--------------|---------------------|
| | | (a) | (b) | (a x b) | (c) | (d) | (e) | (c+d-e) | | Me + Debt/T. Aktiva |
| 1 | PT Astra Internasional Tbk | 80,096,711 | 5,455 | 436,927,558,505 | 58,689,000 | 10,842 | 46,843 | 58,652,999 | 112,857,000 | 3,872.035 |
| 2 | PT Astro Otorpats Tbk | 1,542,315 | 2,676 | 4,127,234,940 | 3,860,827 | 708,322 | 2,199,725 | 2,369,424 | 5,585,852 | 739.297 |
| 3 | PT Indo Kordsa Tbk | 900,000 | 2,400 | 2,160,000,000 | 1,072,556 | 32,267,497 | 80,607,761 | (47,267,708) | 1,492,727 | 1,415.351 |
| 4 | PT Goodyear Indo Tbk | 41,000 | 12,500 | 512,500,000 | 46,223,880 | 23,630 | 58,187 | 46,189,323 | 127,685 | 4,375.528 |
| 5 | PT Gajah Tunggal Tbk | 6,969,600 | 2,300 | 16,030,080,000 | 356,597 | 1,089,211 | 4,489,184 | (3,043,376) | 10,371,567 | 1,545.286 |
| 6 | PT Indimobil Prima Sejahtera Tbk | 2,073,959 | 3,777 | 7,833,343,143 | 1,582,580 | 1,516,370 | 4,482,901 | (1,383,951) | 7,985,000 | 980.834 |
| 7 | PT Indospring Tbk | 37,500 | 2,469 | 92,587,500 | 226,351 | 317,944 | 530,487 | 13,808 | 769,816 | 120.290 |
| 8 | PT Multi Prima Sejahtera Tbk | 42,500 | 3,125 | 132,812,500 | 632,249 | 27,453 | 101,174 | 558,528 | 150,937 | 883.621 |
| 9 | PT Nipress Tbk | 20,000 | 3,975 | 79,500,000 | 1,629,135 | 64,111 | 178,509 | 1,514,737 | 337,605 | 239.969 |
| 10 | PT Prima Alloy Steel Universal Tbk | 588,000 | 93 | 54,684,000 | 148,166 | 97,196 | 216,306 | 29,056 | 453,554 | 120.632 |
| 11 | PT Selamat Sempurna Tbk | 14,396,689 | 1,070 | 15,404,457,230 | 135,265 | 307,043 | 661,698 | (219,390) | 1,067,103 | 14,435.568 |

Lampiran XI: Daftar Perhitungan Nilai Perusahaan yang di ukur dengan Tobin's Q

Untuk periode 2011 (dalam jutaan rupiah)

| No | Nama Perusahaan | Jumlah Saham | Harga | Modal Pasar (Me) | Total Hutang | Persediaan | Aktiva Lancar | DEBT | Total Aktiva | TOBIN'S |
|----|------------------------------------|--------------|-------|------------------|--------------|------------|---------------|------------|--------------|---------------------|
| | | (a) | (b) | (a x b) | (c) | (d) | (e) | (c+d-e) | | Me + Debt/T. Aktiva |
| 1 | PT Astra Internasional Tbk | 80,096,711 | 7,400 | 592,715,661,400 | 75,838,000 | 11,990 | 65,978 | 75,784,012 | 153,521,000 | 3,861.305 |
| 2 | PT Astro Otorpats Tbk | 1,422,315 | 3,261 | 4,638,169,215 | 4,722,894 | 955,369 | 2,509,443 | 3,168,820 | 6,964,227 | 666.454 |
| 3 | PT Indo Kordsa Tbk | 900,000 | 2,150 | 1,935,000,000 | 154,208,383 | 38,762,122 | 93,313,690 | 99,656,815 | 1,660,119 | 1,225.609 |
| 4 | PT Goodyear Indo Tbk | 41,000 | 9,550 | 391,550,000 | 47,175,595 | 25,606 | 65,428 | 47,135,773 | 130,802 | 3,353.815 |
| 5 | PT Gajah Tunggal Tbk | 6,969,600 | 3,000 | 20,908,800,000 | 4,486,238 | 1,660,462 | 5,073,477 | 1,073,223 | 11,609,514 | 1,801.098 |
| 6 | PT Indimobil Prima Sejahtera Tbk | 5,530,557 | 6,400 | 35,395,564,800 | 5,074,843 | 2,407,381 | 7,386,526 | 95,698 | 12,905,000 | 2,742.787 |
| 7 | PT Indospring Tbk | 225,000 | 2,920 | 657,000,000 | 632,249 | 427,589 | 793,906 | 265,932 | 1,139,715 | 576.693 |
| 8 | PT Multi Prima Sejahtera Tbk | 42,500 | 2,200 | 93,500,000 | 118,225 | 24,924 | 100,021 | 43,128 | 157,371 | 594.411 |
| 9 | PT Nipress Tbk | 20,000 | 4,000 | 80,000,000 | 165,997 | 121,745 | 266,367 | 21,375 | 446,688 | 179.144 |
| 10 | PT Prima Alloy Steel Universal Tbk | 588,000 | 132 | 77,616,000 | 238,844 | 108,657 | 246,602 | 100,899 | 580,960 | 133.773 |
| 11 | PT Selamat Sempurna Tbk | 14,396,689 | 1,360 | 19,579,497,040 | 670,612 | 380,367 | 816,080 | 234,899 | 1,327,799 | 14,746.006 |

Lampiran XII: Daftar Perhitungan Nilai Perusahaan yang di ukur dengan Tobin's Q

Untuk periode 2012 (dalam jutaan rupiah)

| No | Nama Perusahaan | Jumlah Saham | Harga | Modal Pasar (Me) | Total Hutang | Persediaan | Aktiva Lancar | DEBT | Total Aktiva | TOBIN'S |
|----|------------------------------------|--------------|--------|-------------------|--------------|------------|---------------|-------------|--------------|---------------------|
| | | (a) | (b) | (a x b) | (c) | (d) | (e) | (c+d-e) | | Me + Debt/T. Aktiva |
| 1 | PT Astra Internasional Tbk | 800,967,106 | 7,600 | 6,087,350,005,600 | 89,814,000 | 15,285 | 75,799 | 89,753,486 | 182,274,000 | 33,396.700 |
| 2 | PT Astro Otorpats Tbk | 1,422,315 | 3,700 | 5,262,565,500 | 5,485,099 | 1,155,235 | 3,205,631 | 3,434,703 | 8,881,642 | 592.522 |
| 3 | PT Indo Kordsa Tbk | 900,000 | 3,000 | 2,700,000,000 | 169,623,187 | 36,802,792 | 86,356,415 | 120,069,564 | 229,933 | 11,742.551 |
| 4 | PT Goodyear Indo Tbk | 41,000 | 12,300 | 504,300,000 | 52,730,292 | 25,501 | 62,158 | 52,693,635 | 123,915 | 4,069.725 |
| 5 | PT Gajah Tunggal Tbk | 6,969,600 | 2,225 | 15,507,360,000 | 5,478,284 | 1,478,827 | 5,194,057 | 1,763,054 | 12,869,793 | 1,204.942 |
| 6 | PT Indimobil Prima Sejahtera Tbk | 11,061,114 | 5,300 | 58,623,904,200 | 5,708,445 | 3,888,214 | 9,813,158 | (216,499) | 17,578,000 | 3,335.072 |
| 7 | PT Indospring Tbk | 315,000 | 2,675 | 842,625,000 | 1,136,572 | 528,533 | 867,620 | 797,485 | 1,664,779 | 506.148 |
| 8 | PT Multi Prima Sejahtera Tbk | 42,500 | 7,650 | 325,125,000 | 134,855 | 26,665 | 95,789 | 65,731 | 172,268 | 1,887.321 |
| 9 | PT Nipress Tbk | 20,000 | 4,100 | 82,000,000 | 214,912 | 123,127 | 308,238 | 29,801 | 525,628 | 156.004 |
| 10 | PT Prima Alloy Steel Universal Tbk | 588,000 | 255 | 149,940,000 | 280,293 | 119,894 | 197,198 | 202,989 | 577,350 | 259.704 |
| 11 | PT Selamat Sempurna Tbk | 14,396,689 | 2,525 | 36,351,639,725 | 820,328 | 381,656 | 899,279 | 302,705 | 1,441,204 | 25,223.105 |

**Lampiran XIII : Data Rekapitulasi Variabel Penelitian
Untuk Periode 2009-2012**

| No | Nama Perusahaan | Kode | Tahun | ROA (X_1) | ROE (X_2) | EVA (X_3) | Nilai Perusahaan (Y) |
|----|------------------------------------|------|-------|---------------|---------------|-----------------|----------------------|
| 1 | PT Astra Internasional Tbk | ASII | 2009 | 11.289 | 25.167 | 142,240,819,852 | 3,125.497 |
| 2 | PT Astro Otorpats Tbk | AUTO | | 16.540 | 19.899 | 10,929,677,968 | 366.585 |
| 3 | PT Indo Kordsa Tbk | BRAM | | 5.343 | 7.343 | 46,237,917,524 | 657.200 |
| 4 | PT Goodyear Indo Tbk | GDYR | | 10.053 | 0.029 | 759,338,818,573 | 3,906.620 |
| 5 | PT Gajah Tunggal Tbk | GJTL | | 10.198 | 33.899 | 124,782,528,406 | 333.693 |
| 6 | PT Indimobil Prima Sejahtera Tbk | IMAS | | 2.317 | 18.131 | 1,819,484,666 | 173.989 |
| 7 | PT Indospring Tbk | INDS | | 9.461 | 35.468 | 8,879,241,911 | 17.351 |
| 8 | PT Multi Prima Sejahtera Tbk | LPIN | | 7.403 | 9.548 | 1,659,242,969 | 339.256 |
| 9 | PT Nipress Tbk | NIPS | | 1.172 | 2.902 | 29,115,513,449 | 92.320 |
| 10 | PT Prima Alloy Steel Universal Tbk | PRAS | | (8.608) | (46.114) | 6,448,105,512 | 166.165 |
| 11 | PT Selamat Sempurna Tbk | SMSM | | 1.411 | 2.340 | 13,268,598,451 | 11,466.843 |
| 12 | PT Astra Internasional Tbk | ASII | 2010 | 15.067 | 28.973 | 67,001,256,915 | 3,872.035 |
| 13 | PT Astro Otorpats Tbk | AUTO | | 20.430 | 35.564 | 8,503,926,087 | 739.297 |
| 14 | PT Indo Kordsa Tbk | BRAM | | 9.699 | 13.498 | 146,125,276 | 1,415.351 |
| 15 | PT Goodyear Indo Tbk | GDYR | | 5.807 | 0.016 | 409,780,448,876 | 4,375.528 |
| 16 | PT Gajah Tunggal Tbk | GJTL | | 8.009 | 23.553 | 103,278,134,017 | 1,545.286 |
| 17 | PT Indimobil Prima Sejahtera Tbk | IMAS | | 6.362 | 32.099 | 150,315,111,936 | 980.834 |
| 18 | PT Indospring Tbk | INDS | | 9.098 | 30.943 | 13,735,152,543 | 120.290 |
| 19 | PT Multi Prima Sejahtera Tbk | LPIN | | 9.356 | 15.216 | 3,097,814,406 | 883.621 |
| 20 | PT Nipress Tbk | NIPS | | 3.751 | 8.546 | 13,430,997,790 | 239.969 |
| 21 | PT Prima Alloy Steel Universal Tbk | PRAS | | 0.067 | 0.226 | 24,686,266,678 | 120.632 |
| 22 | PT Selamat Sempurna Tbk | SMSM | | 1.410 | 2.243 | 6,906,400,011 | 14,435.568 |
| 23 | PT Astra Internasional Tbk | ASII | 2011 | 14.185 | 28.715 | 77,555,744,869 | 3,861.305 |
| 24 | PT Astro Otorpats Tbk | AUTO | | 15.818 | 23.324 | 9,262,065,517 | 666.454 |
| 25 | PT Indo Kordsa Tbk | BRAM | | 4.279 | 0.046 | 92,837,378,831 | 1,225.609 |
| 26 | PT Goodyear Indo Tbk | GDYR | | 1.648 | 0.005 | 24,103,141,276 | 3,353.815 |
| 27 | PT Gajah Tunggal Tbk | GJTL | | 5.897 | 15.259 | 74,918,137,672 | 1,801.098 |
| 28 | PT Indimobil Prima Sejahtera Tbk | IMAS | | 7.524 | 19.134 | 275,210,147,163 | 2,742.787 |
| 29 | PT Indospring Tbk | INDS | | 10.565 | 19.046 | 16,430,070,610 | 576.693 |
| 30 | PT Multi Prima Sejahtera Tbk | LPIN | | 7.193 | 9.572 | 29,885,875,694 | 594.411 |
| 31 | PT Nipress Tbk | NIPS | | 3.992 | 10.742 | 15,993,030,190 | 179.144 |
| 32 | PT Prima Alloy Steel Universal Tbk | PRAS | | 1.223 | 2.974 | 21,566,477,937 | 133.773 |
| 33 | PT Selamat Sempurna Tbk | SMSM | | 18.194 | 48.527 | 8,692,394,600 | 14,746.006 |
| 34 | PT Astra Internasional Tbk | ASII | 2012 | 12.477 | 25.321 | 143,154,101,618 | 33,396.700 |
| 35 | PT Astro Otorpats Tbk | AUTO | | 12.789 | 20.709 | 34,689,768,662 | 592.522 |

| | | | | | | | |
|----|------------------------------------|------|--|--------|--------|-------------------|------------|
| 36 | PT Indo Kordsa Tbk | BRAM | | 9.805 | 0.013 | 44,855,820,043 | 11,742.551 |
| 37 | PT Goodyear Indo Tbk | GDYR | | 5.385 | 0.013 | 2,514,441,012,149 | 4,069.725 |
| 38 | PT Gajah Tunggal Tbk | GJTL | | 8.798 | 20.668 | 93,903,273,559 | 1,204.942 |
| 39 | PT Indimobil Prima Sejahtera Tbk | IMAS | | 5.114 | 15.749 | 155,741,001,678 | 3,335.072 |
| 40 | PT Indospring Tbk | INDS | | 8.053 | 11.796 | 494,004,740,578 | 506.148 |
| 41 | PT Multi Prima Sejahtera Tbk | LPIN | | 9.636 | 12.309 | 14,894,726,979 | 1,887.321 |
| 42 | PT Nipress Tbk | NIPS | | 4.100 | 10.029 | 25,227,510,837 | 156.004 |
| 43 | PT Prima Alloy Steel Universal Tbk | PRAS | | 7.179 | 14.788 | 14,144,652,732 | 259.704 |
| 44 | PT Selamat Sempurna Tbk | SMSM | | 18.633 | 32.736 | 14,803,917,663 | 25,223.105 |

Lampiran XV : Tabel Titik Persentase Distribusi F

| Df untuk penyebut (N2) | Df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 1 | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 245 | 245 | 246 |
| 2 | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3 | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 | 8.76 | 8.74 | 8.73 | 8.71 | 8.70 |
| 4 | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 | 5.94 | 5.91 | 5.89 | 5.87 | 5.86 |
| 5 | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 | 4.70 | 4.68 | 4.66 | 4.64 | 4.62 |
| 6 | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 | 4.03 | 4.00 | 3.98 | 3.96 | 3.94 |
| 7 | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 | 3.60 | 3.57 | 3.55 | 3.53 | 3.51 |
| 8 | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 | 3.31 | 3.28 | 3.26 | 3.24 | 3.22 |
| 9 | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 | 3.10 | 3.07 | 3.05 | 3.03 | 3.01 |
| 10 | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 | 2.94 | 2.91 | 2.89 | 2.86 | 2.85 |
| 11 | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 | 2.82 | 2.79 | 2.76 | 2.74 | 2.72 |
| 12 | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 | 2.72 | 2.69 | 2.66 | 2.64 | 2.62 |
| 13 | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 | 2.63 | 2.60 | 2.58 | 2.55 | 2.53 |
| 14 | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 | 2.57 | 2.53 | 2.51 | 2.48 | 2.46 |
| 15 | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 | 2.51 | 2.48 | 2.45 | 2.42 | 2.40 |
| 16 | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 | 2.46 | 2.42 | 2.40 | 2.37 | 2.35 |
| 17 | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 | 2.41 | 2.38 | 2.35 | 2.33 | 2.31 |
| 18 | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 | 2.37 | 2.34 | 2.31 | 2.29 | 2.27 |
| 19 | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 | 2.34 | 2.31 | 2.28 | 2.26 | 2.23 |
| 20 | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 | 2.31 | 2.28 | 2.25 | 2.22 | 2.20 |
| 21 | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 | 2.28 | 2.25 | 2.22 | 2.20 | 2.18 |
| 22 | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 | 2.26 | 2.23 | 2.20 | 2.17 | 2.15 |
| 23 | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 | 2.24 | 2.20 | 2.18 | 2.15 | 2.13 |
| 24 | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 | 2.22 | 2.18 | 2.15 | 2.13 | 2.11 |
| 25 | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 | 2.20 | 2.16 | 2.14 | 2.11 | 2.09 |
| 26 | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 | 2.18 | 2.15 | 2.12 | 2.09 | 2.07 |
| 27 | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 | 2.17 | 2.13 | 2.10 | 2.08 | 2.06 |
| 28 | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 | 2.15 | 2.12 | 2.09 | 2.06 | 2.04 |
| 29 | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 | 2.14 | 2.10 | 2.08 | 2.05 | 2.03 |
| 30 | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 | 2.13 | 2.09 | 2.06 | 2.04 | 2.01 |
| 31 | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 | 2.11 | 2.08 | 2.05 | 2.03 | 2.00 |
| 32 | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 | 2.10 | 2.07 | 2.04 | 2.01 | 1.99 |
| 33 | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 | 2.09 | 2.06 | 2.03 | 2.00 | 1.98 |
| 34 | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 | 2.08 | 2.05 | 2.02 | 1.99 | 1.97 |
| 35 | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 | 2.07 | 2.04 | 2.01 | 1.99 | 1.96 |
| 36 | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 | 2.07 | 2.03 | 2.00 | 1.98 | 1.95 |
| 37 | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 | 2.06 | 2.02 | 2.00 | 1.97 | 1.95 |
| 38 | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 | 2.05 | 2.02 | 1.99 | 1.96 | 1.94 |
| 39 | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 | 2.04 | 2.01 | 1.98 | 1.95 | 1.93 |
| 40 | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 | 2.04 | 2.00 | 1.97 | 1.95 | 1.92 |
| 41 | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 | 2.03 | 2.00 | 1.97 | 1.94 | 1.92 |
| 42 | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 | 2.03 | 1.99 | 1.96 | 1.94 | 1.91 |
| 43 | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 | 2.02 | 1.99 | 1.96 | 1.93 | 1.91 |
| 44 | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 | 2.01 | 1.98 | 1.95 | 1.92 | 1.90 |
| 45 | 4.06 | 3.20 | 2.81 | 2.58 | 2.42 | 2.31 | 2.22 | 2.15 | 2.10 | 2.05 | 2.01 | 1.97 | 1.94 | 1.92 | 1.89 |

Lampiran XVII : Tabel Durbin-Watson

| n | k=1 | | k=2 | | k=3 | | k=4 | | k=5 | |
|----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | dL | dU | dL | dU | dL | dU | dL | dU | dL | dU |
| 6 | 0.6102 | 1.4002 | | | | | | | | |
| 7 | 0.6996 | 1.3564 | 0.4672 | 1.8964 | | | | | | |
| 8 | 0.7629 | 1.3324 | 0.5591 | 1.7771 | 0.3674 | 2.2866 | | | | |
| 9 | 0.8243 | 1.3199 | 0.6291 | 1.6993 | 0.4548 | 2.1282 | 0.2957 | 2.5881 | | |
| 10 | 0.8791 | 1.3197 | 0.6972 | 1.6413 | 0.5253 | 2.0163 | 0.3760 | 2.4137 | 0.2427 | 2.8217 |
| 11 | 0.9273 | 1.3241 | 0.7580 | 1.6044 | 0.5948 | 1.9280 | 0.4441 | 2.2833 | 0.3155 | 2.6446 |
| 12 | 0.9708 | 1.3314 | 0.8122 | 1.5794 | 0.6577 | 1.8640 | 0.5120 | 2.1766 | 0.3796 | 2.5061 |
| 13 | 1.0097 | 1.3404 | 0.8612 | 1.5621 | 0.7147 | 1.8159 | 0.5745 | 2.0943 | 0.4445 | 2.3897 |
| 14 | 1.0450 | 1.3503 | 0.9054 | 1.5507 | 0.7667 | 1.7788 | 0.6321 | 2.0296 | 0.5052 | 2.2959 |
| 15 | 1.0770 | 1.3605 | 0.9455 | 1.5432 | 0.8140 | 1.7501 | 0.6852 | 1.9774 | 0.5620 | 2.2198 |
| 16 | 1.1062 | 1.3709 | 0.9820 | 1.5386 | 0.8572 | 1.7277 | 0.7340 | 1.9351 | 0.6150 | 2.1567 |
| 17 | 1.1330 | 1.3812 | 1.0154 | 1.5361 | 0.8968 | 1.7101 | 0.7790 | 1.9005 | 0.6641 | 2.1041 |
| 18 | 1.1576 | 1.3913 | 1.0461 | 1.5353 | 0.9331 | 1.6961 | 0.8204 | 1.8719 | 0.7098 | 2.0600 |
| 19 | 1.1804 | 1.4012 | 1.0743 | 1.5355 | 0.9666 | 1.6851 | 0.8588 | 1.8482 | 0.7523 | 2.0226 |
| 20 | 1.2015 | 1.4107 | 1.1004 | 1.5367 | 0.9976 | 1.6763 | 0.8943 | 1.8283 | 0.7918 | 1.9908 |
| 21 | 1.2212 | 1.4200 | 1.1246 | 1.5385 | 1.0262 | 1.6694 | 0.9272 | 1.8116 | 0.8286 | 1.9635 |
| 22 | 1.2395 | 1.4289 | 1.1471 | 1.5408 | 1.0529 | 1.6640 | 0.9578 | 1.7974 | 0.8629 | 1.9400 |
| 23 | 1.2567 | 1.4375 | 1.1682 | 1.5435 | 1.0778 | 1.6597 | 0.9864 | 1.7855 | 0.8949 | 1.9196 |
| 24 | 1.2728 | 1.4458 | 1.1878 | 1.5464 | 1.1010 | 1.6565 | 1.0131 | 1.7753 | 0.9249 | 1.9018 |
| 25 | 1.2879 | 1.4537 | 1.2063 | 1.5495 | 1.1228 | 1.6540 | 1.0381 | 1.7666 | 0.9530 | 1.8863 |
| 26 | 1.3022 | 1.4614 | 1.2236 | 1.5528 | 1.1432 | 1.6523 | 1.0616 | 1.7591 | 0.9794 | 1.8727 |
| 27 | 1.3157 | 1.4688 | 1.2399 | 1.5562 | 1.1624 | 1.6510 | 1.0836 | 1.7527 | 1.0042 | 1.8608 |
| 28 | 1.3284 | 1.4759 | 1.2553 | 1.5596 | 1.1805 | 1.6503 | 1.1044 | 1.7473 | 1.0276 | 1.8502 |
| 29 | 1.3405 | 1.4828 | 1.2699 | 1.5631 | 1.1976 | 1.6499 | 1.1241 | 1.7426 | 1.0497 | 1.8409 |
| 30 | 1.3520 | 1.4894 | 1.2837 | 1.5666 | 1.2138 | 1.6498 | 1.1426 | 1.7386 | 1.0706 | 1.8326 |
| 31 | 1.3630 | 1.4957 | 1.2969 | 1.5701 | 1.2292 | 1.6500 | 1.1602 | 1.7352 | 1.0904 | 1.8252 |
| 32 | 1.3734 | 1.5019 | 1.3093 | 1.5736 | 1.2437 | 1.6505 | 1.1769 | 1.7323 | 1.1092 | 1.8187 |
| 33 | 1.3834 | 1.5078 | 1.3212 | 1.5770 | 1.2576 | 1.6511 | 1.1927 | 1.7298 | 1.1270 | 1.8128 |
| 34 | 1.3929 | 1.5136 | 1.3325 | 1.5805 | 1.2707 | 1.6519 | 1.2078 | 1.7277 | 1.1439 | 1.8076 |
| 35 | 1.4019 | 1.5191 | 1.3433 | 1.5838 | 1.2833 | 1.6528 | 1.2221 | 1.7259 | 1.1601 | 1.8029 |
| 36 | 1.4107 | 1.5245 | 1.3537 | 1.5872 | 1.2953 | 1.6539 | 1.2358 | 1.7245 | 1.1755 | 1.7987 |
| 37 | 1.4190 | 1.5297 | 1.3635 | 1.5904 | 1.3068 | 1.6550 | 1.2489 | 1.7233 | 1.1901 | 1.7950 |
| 38 | 1.4270 | 1.5348 | 1.3730 | 1.5937 | 1.3177 | 1.6563 | 1.2614 | 1.7223 | 1.2042 | 1.7916 |
| 39 | 1.4347 | 1.5396 | 1.3821 | 1.5969 | 1.3283 | 1.6575 | 1.2734 | 1.7215 | 1.2176 | 1.7886 |
| 40 | 1.4421 | 1.5444 | 1.3908 | 1.6000 | 1.3384 | 1.6589 | 1.2848 | 1.7209 | 1.2305 | 1.7859 |
| 41 | 1.4493 | 1.5490 | 1.3992 | 1.6031 | 1.3480 | 1.6603 | 1.2958 | 1.7205 | 1.2428 | 1.7835 |
| 42 | 1.4562 | 1.5534 | 1.4073 | 1.6061 | 1.3573 | 1.6617 | 1.3064 | 1.7202 | 1.2546 | 1.7814 |
| 43 | 1.4628 | 1.5577 | 1.4151 | 1.6091 | 1.3663 | 1.6632 | 1.3166 | 1.7200 | 1.2660 | 1.7794 |
| 44 | 1.4692 | 1.5619 | 1.4226 | 1.6120 | 1.3749 | 1.6647 | 1.3263 | 1.7200 | 1.2769 | 1.7777 |
| 45 | 1.4754 | 1.5660 | 1.4298 | 1.6148 | 1.3832 | 1.6662 | 1.3357 | 1.7200 | 1.2874 | 1.7762 |

Lampiran XIV : Hasil Pengolahan Data Penelitian

[DataSet1]

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | ROA | ROE | EVA | Nilai Perusahaan |
|----------------------------------|----------------|----------|-----------|-----------------|------------------|
| N | | 44 | 44 | 44 | 44 |
| Normal Parameters ^{a,b} | Mean | 7.91186 | 14.56736 | 139589013060.75 | 3673.38011 |
| | Std. Deviation | 5.639294 | 15.386441 | 394389937119.17 | 6807.703735 |
| Most Extreme Differences | Absolute | .093 | .149 | .370 | .323 |
| | Positive | .093 | .063 | .370 | .323 |
| | Negative | -.071 | -.149 | -.362 | -.296 |
| Kolmogorov-Smirnov Z | | .614 | .990 | 2.454 | 2.140 |
| Asymp. Sig. (2-tailed) | | .845 | .281 | .000 | .000 |

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

| | | ROA | ROE | LN_EVA | LN_NilaiPerusahaan |
|----------------------------------|----------------|----------|-----------|---------|--------------------|
| N | | 44 | 44 | 44 | 44 |
| Normal Parameters ^{a,b} | Mean | 7.91186 | 14.56736 | 24.1542 | 6.9441 |
| | Std. Deviation | 5.639294 | 15.386441 | 1.76796 | 1.68362 |
| Most Extreme Differences | Absolute | .093 | .149 | .097 | .062 |
| | Positive | .093 | .063 | .076 | .060 |
| | Negative | -.071 | -.149 | -.097 | -.062 |
| Kolmogorov-Smirnov Z | | .614 | .990 | .642 | .411 |
| Asymp. Sig. (2-tailed) | | .845 | .281 | .804 | .996 |

a. Test distribution is Normal.

b. Calculated from data.

Regression

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .493 ^a | .243 | .186 | 1.51857 |

a. Predictors: (Constant), LN_EVA, ROA, ROE

b. Dependent Variable: LN_NilaiPerusahaan

ANOVA^a

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 29.644 | 3 | 9.881 | 4.285 | .010 ^b |
| | Residual | 92.243 | 40 | 2.306 | | |
| | Total | 121.887 | 43 | | | |

a. Dependent Variable: LN_NilaiPerusahaan

b. Predictors: (Constant), LN_EVA, ROA, ROE

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.395 | 3.188 | | -.124 | .902 |
| | ROA | .185 | .067 | .618 | 2.750 | .009 |
| | ROE | -.040 | .025 | -.370 | -1.645 | .108 |
| | LN_EVA | .268 | .131 | .281 | 2.042 | .048 |

a. Dependent Variable: LN_NilaiPerusahaan

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -.395 | 3,188 | | -.124 | ,902 | | |
| | ROA | ,185 | ,067 | ,618 | 2,750 | ,009 | ,375 | 2,670 |
| | ROE | -,040 | ,025 | -,370 | -1,645 | ,108 | ,374 | 2,671 |
| | LN_EVA | ,268 | ,131 | ,281 | 2,042 | ,048 | ,998 | 1,002 |

a. Dependent Variable: LN_NilaiPerusahaan

Descriptives

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|-----------|---------------|-----------------|------------------|
| ROA | 44 | -8.608 | 20.430 | 7.91186 | 5.639294 |
| ROE | 44 | -46.114 | 48.527 | 14.56736 | 15.386441 |
| EVA | 44 | 146125276 | 2514441012149 | 139589013060.75 | 394389937119.176 |
| Nilai Perusahaan | 44 | 17.351 | 33396.700 | 3673.38011 | 6807.703735 |
| Valid N (listwise) | 44 | | | | |

Charts

