

LAMPIRAN 1

Daftar Nama Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKPI	Argha Karya Prima Industry Tbk
5	ALDO	Alkindo Naratama Tbk
6	ALKA	Alaska Industrindo Tbk
7	ALMI	Alumindo Light Metal Industry Tbk
8	ALTO	Tri Banyan Tirta Tbk
9	AMFG	Asahimas Flat Glass Tbk
10	APLI	Asiaplast Industries Tbk
11	ARGO	Argo Pantes Tbk
12	ARNA	Arwana Citra Mulia Tbk
13	ASII	Astra International Tbk
14	AUTO	Astra Auto Part Tbk
15	BAJA	Saranacentral Bajatama Tbk
16	BATA	Sepatu Bata Tbk (Belom cek
17	BIMA	Primarindo Asia Infrastucture Tbk
18	BOLT	Garuda Metalindo Tbk
19	BRAM	Indo Kardsa Tbk
20	BRNA	Belina Tbk
21	BRPT	Barito Pasific Tbk
22	BTON	Beton Jaya Manunggal Tbk
23	BUDI	Budi Acid Jaya Tbk
24	CEKA	Cahaya Kalbar Tbk
25	CINT	Chitose International Tbk
26	CNTB	Centex Saham Seri B Tbk.

27	CNTX	Centex Tbk
28	CPIN	Charoen Pakphand Indonesia Tbk
29	CTBN	Citra Turbindo Tbk
30	DLTA	Delta Djakarta Tbk
31	DPNS	Duta Pertiwi Nusantara
32	DVLA	Darya Varia Laboratoria Tbk
33	EKAD	Ekadharna International Tbk
34	ERTX	Eratex Djaya Tbk
35	ESTI	Ever Shine Textile Industry Tbk
36	ETWA	Eterindo Wahanatama Tbk
37	FASW	Fajar Surya Wisesa Tbk
38	FPNI	Titan Kimia Nusantara Tbk
39	GDST	Gunawan Dianjaya Steel Tbk
40	GDYR	Goodyear Indonesia Tbk
41	GGRM	Gudang Garam Tbk
42	GJTL	Gajah Tunggal Tbk
43	HDTX	Pan Asia Indosyntec Tbk
44	HMSP	Hanjaya Mandala Sampoerna Tbk
45	ICBP	Indofood CBP Sukses Makmur Tbk
46	IGAR	Champion Pasific Indonesia Tbk
47	IKAI	Inti Keramik Alam Asri Industri Tbk
48	IKBI	Sumi Indo Kabel Tbk
49	IMAS	Indomobil Sukses International Tbk
50	INAF	Indofarma Tbk
51	INAI	Indal Alumunium Industry Tbk
52	INCI	Intan Wijaya International Tbk
53	INDF	Indofood Sukses Makmur Tbk
54	INDR	Indo Rama Synthetic Tbk
55	INDS	Indospring Tbk
56	INKP	Indah Kiat Pulp and Paper Tbk

57	INRU	Toba Pulp Lestari Tbk
58	INTP	Indocement Tunggul Prakasa Tbk
60	IPOL	Indopoly Swakarsa Industry Tbk
61	ISSP	Steel Pipe Industry of Indonesia Tbk
62	JECC	Jembo Ceble Company Tbk
63	JKSW	Jakarta Koei Steel Works LTD Tbk
64	JPFA	Japfa Comfeed Indonesia Tbk
65	JPRS	Jaya Pari Steel Tbk
66	KAEF	Kimia Farma Tbk
67	KBLI	KMI Wire and Cable Tbk
68	KBLM	Kabelindo Murni Tbk
69	KBRI	Kertas Basuki Rachmat Indonesia Tbk
70	KDSI	Kedawung Setia Industrial Tbk
71	KIAS	Keramika Indonesia Assosiasi Tbk
72	KICI	Kedaung Indag Can Tbk
73	KLBF	Kalbe Farma Tbk
74	KRAH	Grand Kartech Tbk
75	KRAS	Krakatau Steel Tbk
76	LION	Lion Metal Works Tbk
77	LMPI	Langgeng Makmur Industry Tbk
78	LMSH	Lionmesh Prima Tbk
79	LPIN	Multi Prima Sejahtera Tbk
80	MAIN	Malindo Feedmill Tbk
81	MASA	Multistrada Arah Sarana Tbk
82	MBTO	Martina Berto Tbk
83	MERK	Merck Tbk
84	MLBI	Multi Bintang Indonesia Tbk
85	MLIA	Mulia Industrindo Tbk
86	MRAT	Mustika Ratu Tbk
87	MYOR	Mayora Indah Tbk

88	MYRX	Hanson International Tbk
89	MYTX	Hanson International Tbk
90	NIKL	Pelat Timah Nusantara Tbk
91	NIPS	Nippres Tbk
92	PAFI	Pan Asia Filament Inti T Pan Asia Filament Inti Tbk
93	PBRX	Pan Brothers Tbk
94	PICO	Pelangi Indah Canindo Tbk
95	POLY	Asia Pasific Fibers Tbk
96	PRAS	Prima Alloy steel Universal Tbk
97	PSDN	Prashida Aneka Niaga Tbk
98	PTSN	Sat Nusa Persada Tbk
99	PYFA	Pyridam Farma Tbk
100	RICY	Ricky Putra Globalindo Tbk
101	RMBA	Bentoel International Investama Tbk
102	ROTI	Nippon Indosar Corporindo Tbk
103	SAIP	Surabaya Agung Industri Pulp and Kertas Tbk
104	SCCO	Supreme Cable Manufacturing and Commerce Tbk
105	SCPI	Schering Plough Indonesia Tbk
106	SIAP	Sekawan Intipratama Tbk
107	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
108	SIMA	Siwani Makmur Tbk
109	SIPD	Siearad Produce Tbk
110	SKBM	Sekar Bumi Tbk
111	SKLT	Sekar Laut Tbk
112	SMBR	Semen Baturaja Persero Tbk
113	SMCB	Holcim Indonesia Tbk
114	SMGR	Semen Gresik Tbk
115	SMSM	Selamat Sempurna Tbk
116	SOBI	Sorini Agro Asia Corporindo Tbk
117	SPMA	Suparma Tbk

118	SQBB	Taisho Parameutical Indonesia Tbk
119	SRIL	Sri Rejeki Isman Tbk
120	SRSN	Indo Acitama Tbk
121	SSTM	Sunson Textie Manufacturer Tbk
122	STAR	Star Perochem Tbk
123	STTP	Siantar Top Tbk
124	SULI	Sumalindo Lestari Jaya Tbk
125	TALF	Tunas Alfin Tbk
126	TBMS	Tembaga Mulia Semanan Tbk
127	TCID	Mandom Indonesia Tbk
128	TFCO	Tifico Fiber Globalindo Tbk
129	TIRT	Tirta Mahakam Resources Tbk
130	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
131	TOTO	Surya Toto Indonesia Tbk
132	TPIA	Chandra Asri Petrochemical
133	TRIS	Trisula International Tbk
134	TRST	Trias Sentosa Tbk
135	TSPC	Tempo Scan Pasific Tbk
136	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
137	UNIC	Unggul Indah Cahaya Tbk
138	UNIT	Nusantara Inti Corpora Tbk
139	UNTX	Unitex Tbk
140	UNVR	Unilever Indonesia Tbk
141	VOKS	Voksel Electric Tbk
142	WIIM	Wismilak Inti Makmur Tbk
143	WIKA	Wijaya Karya Tbk
144	WSKT	Waskita Karya Tbk
145	WTON	Wijaya Karya Baton Tbk
146	YPAS	Yanaprima Hasta Persada Tbk
147	YULE	Yulie Sekuritas Indonesia Tbk

LAMPIRAN 2

Daftar Sampel

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	AMFG	PT. Asahimas Flat Glass Tbk
2	BTON	PT. Beton Jaya Manunggal Tbk
3	DPNS	PT. Duta Pertiwi Nusantara Tbk
4	GDST	PT. Gunawan Dianjaya Steel Tbk
5	GGRM	PT. Gudang Garam Tbk
6	INCI	PT. Intan Wijaya Internasional Tbk
7	INDS	PT. Indospring Tbk
8	JPRS	PT. Jaya Pari Steel Tbk
9	LMSH	PT. Lionmesh Prima Tbk
10	MBTO	PT. Martina Berto Tbk
11	PSDN	PT. Prasadha Aneka Niaga Tbk
12	PYFA	PT. Pyridam Farma Tbk
13	SIDO	PT. Industri Jamu dan Farmasi Sido Muncul Tbk
14	SKBM	PT. Sekar Bumi Tbk
15	SMSM	PT. Selamat Sempura Tbk
16	SRSN	PT. Indo Acitama Tbk
17	TCID	PT. Mandom Indonesia Tbk
18	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk
19	WIIM	PT. Wismilak Inti Makmur Tbk

LAMPIRAN 3

Data Variabel Penelitian

Persistensi Laba

PERSISTENSI LABA					
	2014	2015	2016	2017	Total
AMFG	0,1419507	0,1087197	0,0633184	0,010145	0,081034
BTON	0,0550021	0,0426062	0,0463309	0,070804	0,053686
DPNS	0,0639065	0,0431065	0,0414954	0,024533	0,04326
GDST	0,013564	0,0619511	0,0058538	0,017021	0,024598
GGRM	0,123768	0,135977	0,141873	0,156329	0,139487
INCI	0,0503185	0,1133616	0,0124317	0,072674	0,062196
INDS	0,045163	0,0038842	0,0053664	0,065859	0,030068
JPRS	0,0735056	0,0792271	0,0479195	0,037272	0,059481
LMSH	0,078662	0,0284567	0,057857	0,108512	0,068372
MBTO	0,0092011	0,0259409	0,0165939	0,040553	0,023072
PSDN	0,0305462	0,0484489	0,0154773	0,077516	0,042997
PYFA	0,0244035	0,0284712	0,0076918	0,060159	0,030181
SIDO	0,1945705	0,2004209	0,0546212	0,215911	0,166381
SKBM	0,1689853	0,0701506	0,030758	0,019569	0,072366
SMSM	0,3296272	0,2629228	0,2835898	0,29494	0,29277
SRSN	0,0644377	0,0360825	0,0023538	0,029061	0,032984
TCID	0,1291946	0,2800644	0,1013569	0,102922	0,153385
ULTJ	0,1286751	0,1979311	0,2199666	0,197849	0,186105
WIIM	0,0783269	0,0490663	0,0371784	0,044457	0,052257

Data Variabel Tingkat Hutang

TINGKAT HUTANG					
	2014	2015	2016	2017	Total
AMFG	0,18725773	0,20608791	0,34601697	0,43379368	0,293289073
BTON	0,15800111	0,18568402	0,19004056	0,1572886	0,172753573
DPNS	0,12196655	0,12090731	0,11098218	0,13178914	0,121411295
GDST	0,36630185	0,32056179	0,31333381	0,34319413	0,335847895
GGRM	0,42926181	0,40150127	0,3715139	0,36806907	0,392586513
INCI	0,04962631	0,09138523	0,1070011	0,11655667	0,091142328
INDS	0,12247451	0,08437748	0,0707069	0,11903243	0,09914783
JPRS	0,08480311	0,08479844	0,1226198	0,185279181	0,119375133
LMSH	0,03592713	0,15952071	0,2795035	0,1957108	0,167665535
MBTO	0,26741612	0,33084502	0,3789402	0,47129677	0,362124528
PSDN	0,39030773	0,43424014	0,5712959	0,5665788	0,490605643
PYFA	0,43730477	0,36716817	0,36840015	0,31779068	0,372665943
SIDO	0,06917522	0,07074004	0,0768938	0,08306413	0,074968298
SKBM	0,51055994	0,54990817	0,6322194	0,36955013	0,51555941
SMSM	0,37117338	0,35127102	0,2906809	0,25176878	0,31622352
SRSN	0,29030079	0,40760147	0,4393731	0,36343027	0,375176408
TCID	0,30742458	0,17637275	0,1839466	0,2131761	0,220230008
ULTJ	0,22350581	0,20974323	0,1769122	0,18858614	0,199686845
WIIM	0,03364455	0,07712817	0,0316265	0,20202193	0,086105288

Data Variabel Kepemilikan Manajerial

KEPEMILIKAN MANAJERIAL					
	2014	2015	2016	2017	Total
AMFG	0,023	0,036	0,034	0,034	0,03175
BTON	0,057	0,096	0,116	0,116	0,09625
DPNS	0,096	0,057	0,057	0,059	0,06725
GDST	0,073	0,001	0,001	0,873	0,237
GGRM	0,086	0,009	0,009	0,006	0,0275
INCI	0,464	0,464	0,463	0,335	0,4315
INDS	0,04	0,004	0,4637	0,004	0,127925
JPRS	0,003	0,155	0,155	0,839	0,288
LMSH	0,036	0,258	0,236	0,206	0,184
MBTO	0,001	0,001	0,001	0,008	0,00275
PSDN	0,203	0,207	0,014	0,045	0,11725
PYFA	0,231	0,231	0,231	0,115	0,202
SIDO	0,81	0,61	0,61	0,61	0,66
SKBM	0,036	0,082	0,082	0,035	0,05875
SMSM	0,008	0,264	0,079	0,079	0,1075
SRSN	0,22	0,116	0,22	0,345	0,22525
TCID	0,001	0,001	0,001	0,001	0,001
ULTJ	0,515	0,579	0,479	0,338	0,47775
WIIM	0,227	0,246	0,246	0,38	0,27475

Data Variabel Arus Kas Operasi

ARUS KAS OPERASI					
	2014	2015	2016	2017	Total
AMFG	564250	366837	333042	299081	390802,5
BTON	7643	2079	1794	600572	153022
DPNS	5877	5105	14127	399408	106129,25
GDST	36346	39316	87280	3135785	824681,75
GGRM	1657776	3200820	6937650	820457	3154175,75
INCI	7581	25782	29762	1250766	328472,75
INDS	65911	25782	8289	320252	105058,5
JPRS	409779	4506	409779	1335518	539895,5
LMSH	9999	10910	6871	14282	10515,5
MBTO	2367	1011	4896	33053	10331,75
PSDN	21202	22726	24429	24864	23305,25
PYFA	1472	15699	2189	2093	5363,25
SIDO	369322	432896	32339	640695	368813
SKBM	48342	62469	33834	98662	60826,75
SMSM	362107	531987	582843	446032	480742,25
SRSN	9622	76732	114821	85865	71760
TCID	123551	120781	264194	363708	218058,5
ULTJ	128022	629463	779108	107251	410961
WIIM	18612	20453	7275	194599	60234,75

Data Variabel Ukuran Perusahaan

UKURAN PERUSAHAAN					
	2014	2015	2016	2017	Total
AMFG	15,18119	15,26719	15,52115	15,65094	15,4051175
BTON	12,06732	12,11815	12,08554	12,11998	12,0977475
DPNS	12,50201	12,52264	12,59855	12,63945	12,5656625
GDST	14,12147	13,98435	14,12147	14,06779	14,07377
GGRM	17,87975	17,96664	17,95788	18,01661	17,95522
INCI	12,33827	12,04088	12,50377	12,62409	12,3767525
INDS	12,82387	14,75314	14,72267	14,7053	14,251245
JPRS	12,80289	12,80294	12,76945	26,60213	16,2443525
LMSH	11,84879	11,80397	12,00045	11,99017	11,910845
MBTO	13,33648	13,38303	13,47296	13,56791	13,440095
PSDN	13,33897	13,43254	13,39055	13,44586	13,40198
PYFA	12,05848	11,98262	12,02612	11,98019	12,0118525
SIDO	14,85234	14,84374	14,90999	14,96551	14,892895
SKBM	13,384	13,54696	13,81717	14,2998	13,7619825
SMSM	14,13946	14,61307	14,6575	14,70888	14,5297275
SRSN	13,04623	13,26051	13,48304	13,38891	13,2946725
TCID	14,43244	14,54889	14,59717	14,67494	14,56336
ULTJ	14,88609	15,07964	15,25988	15,46165	15,171815
WIIM	13,25908	14,11019	14,1183	14,01903	13,87665

LAMPIRAN 4

Output SPSS

A. Hasil Analisis Statistik Deskriptif

	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Std. Error	Statistic
Persistensi Laba	.002	.295	.07552	.008191	.067548
Tingkat Hutang	.032	.632	.25668	.018282	.150754
Kepemilikan Manajerial	.001	.610	.14807	.019037	.156980
Arus Kas Operasi	1011	1250766	190833.79	31172.677	257056.476
Ukuran Perusahaan	11.804	15.651	13.57754	.134628	1.110173
Valid N (listwise)					

B. Hasil Uji Normalitas (One-Sample Kolmogorov-Smirnov Test)

		Unstandardized Residual
N		76
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07483973
Most Extreme Differences	Absolute	.195
	Positive	.195
	Negative	-.106
Test Statistic		.195
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

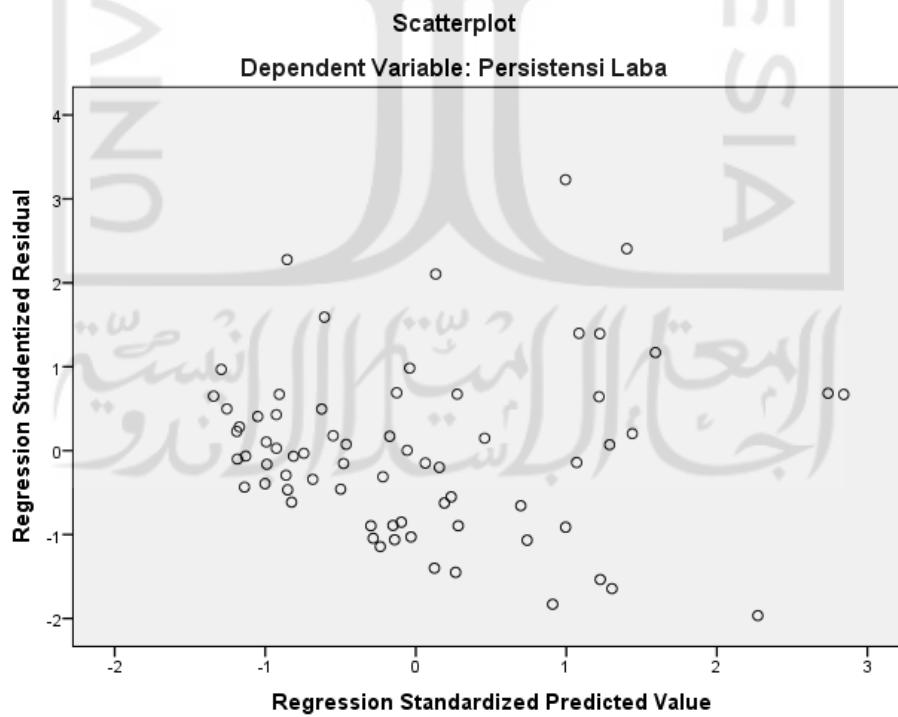
c. Lilliefors Significance Correction.

		Unstandardized Residual
N		68
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.05555457
	Absolute	.101
Most Extreme Differences	Positive	.101
	Negative	-.041
Kolmogorov-Smirnov Z		.830
Asymp. Sig. (2-tailed)		.497

a. Test distribution is Normal.

b. Calculated from data.

C. Hasil Uji Heteroskedastisitas



D. Hasil Uji Multikolinearitas

Model	Unstandardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error			Tolerance	VIF
(Constant)	-.210	.091	-2.308	.024		
Tingkat Hutang	-.035	.048	-.731	.468	.940	1.063
Kepemilikan Manajerial	.075	.046	1.656	.103	.958	1.044
Arus Kas Operasi	8.215E-008	.000	2.763	.007	.839	1.192
Ukuran Perusahaan	.020	.007	2.893	.005	.857	1.167

a. Dependent Variable: Persistensi Laba

E. Hasil Uji Autokorelasi

	Unstandardized Residual
Test Value ^a	-.00368
Cases < Test Value	34
Cases >= Test Value	34
Total Cases	68
Number of Runs	30
Z	-1.222
Asymp. Sig. (2-tailed)	.222

a. Median

F. Hasil Analisis Regresi Linear Berganda dan Uji Statistik t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.210	.091		-2.308	.024
Tingkat Hutang	-.035	.048	-.078	-.731	.468
Kepemilikan Manajerial	.075	.046	.175	1.656	.103
Arus Kas Operasi	8.215008	.000	.313	2.763	.007
Ukuran Perusahaan	.020	.007	.324	2.893	.005

a. Dependent Variable: Persistensi Laba

G. Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.569 ^a	.324	.281	.057291

a. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Manajerial, Tingkat Hutang, Arus Kas Operasi

b. Dependent Variable: Persistensi Laba

H. Hasil Uji Statistik F

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.099	4	.025	7.534	.000 ^b
Residual	.207	63	.003		
Total	.306	67			

a. Dependent Variable: Persistensi Laba

b. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Manajerial, Tingkat Hutang, Arus Kas Operasi