

Lampiran 1  
Leverage

No	Kode Perusahaan	Tahun	Total Hutang	Modal Sendiri	DER
1	AGRO	2010	2,775,806,670	278,286,057	9.97
		2011	3,133,539,177	347,616,163	9.01
		2012	3,668,215,679	371,924,556	9.86
		2013	4,287,163,502	836,906,513	5.12
		2014	5,481,169,891	904,021,593	6.06
2	INPC	2010	16,008,637	1,054,457	15.18
		2011	18,031,095	1,154,341	15.62
		2012	18,621,443	1,937,327	9.61
		2013	18,588,821	2,608,691	7.13
		2014	20,734,071	2,719,276	7.62
3	BNBA	2010	2,226,392,039,567	434,659,650,135	5.12
		2011	2,487,017,345,930	476,131,107,583	5.22
		2012	2,961,011,241,954	522,505,346,903	5.67
		2013	3,481,269,506,251	564,402,771,361	6.17
		2014	4,553,283,036,909	602,139,607,690	7.56
4	BABP	2010	7,967,169,612	700,768,946	11.37
		2011	6,676,733,346	604,801,588	11.04
		2012	6,719,963,698	713,839,761	9.41
		2013	7,401,987,801	763,877,334	9.69
		2014	8,195,695	1,234,569	6.64
5	BACA	2010	3,855,535	543,870	7.09
		2011	4,086,151	608,788	6.71
		2012	5,008,389	657,788	7.61
		2013	6,232,887	906,390	6.88
		2014	8,277,583	974,193	8.50
6	BBCA	2010	289,851,060	34,107,844	8.50
		2011	339,165,506	42,027,340	8.07
		2012	390,067,244	51,897,942	7.52
		2013	430,893,993	63,966,678	6.74
		2014	472,550,777	77,920,617	6.06
7	BDMN	2010	99,597,545	18,609,028	5.35
		2011	116,097,931	25,836,501	4.49
		2012	127,057,997	28,733,311	4.42
		2013	152,684,365	31,552,983	4.84
		2014	162,691,069	33,017,524	4.93
8	BEKS	2010	1,305,059	256,563	5.09
		2011	5,529,798	463,241	11.94
		2012	7,028,754	654,184	10.74
		2013	8,285,208	717,916	11.54
		2014	8,407,900	636,146	13.22
9	SDRA	2010	2,852,188	114,780	24.85
		2011	4,612,588	473,174	9.75
		2012	7,083,402	537,907	13.17
		2013	4,573,918	1,647,962	2.78
		2014	12,528,511	3,904,265	3.21
10	BNII	2010	67,671,237	7,459,196	9.07
		2011	86,965,108	7,954,003	10.93
		2012	106,105,415	7,954,003	13.34
		2013	128,138,350	12,408,401	10.33
		2014	128,668,415	14,650,051	8.78
11	BKSW	2010	2,411,792	178,493	13.51

		2011	2,701,244	892,573	3.03
		2012	3,781,586	863,068	4.38
		2013	389,758,824	53,727,284	7.25
		2014	428,394,750	57,961,926	7.39
12	BMRI	2010	382,453,091	42,070,036	9.09
		2011	451,379,750	62,654,408	7.20
		2012	518,705,769	76,532,865	6.78
		2013	596,735,488	88,790,596	6.72
		2014	697,019,624	104,844,562	6.65
13	MAYA	2010	8,618,888,410	1,483,399,226	5.81
		2011	11,287,605,436	1,663,595,794	6.79
		2012	15,320,812,839	1,845,739,034	8.30
		2013	21,603,247,419	2,412,324,121	8.96
		2014	33,321,356,997	2,852,233,795	11.68
14	MEGA	2010	47,230,741	4,366,219	10.82
		2011	57,032,639	4,876,388	11.70
		2012	58,956,287	6,262,821	9.41
		2013	60,357,193	6,118,505	9.86
		2014	59,691,216	6,956,675	8.58
15	BBNI	2010	215,431,004	33,149,525	6.50
		2011	261,215,137	37,843,024	6.90
		2012	289,778,215	43,525,291	6.66
		2013	329,453,527	47,683,505	6.91
		2014	341,148,654	61,021,308	5.59
16	BNGA	2010	129,812,352	13,840,500	9.38
		2011	148,431,639	18,369,491	8.08
		2012	174,760,569	22,651,912	7.72
		2013	339,684,237	31,228,560	10.88
		2014	375,765,233	38,391,123	9.79
17	BBNP	2010	4,761,379,843	519,512,323	9.17
		2011	5,989,736,169	582,910,688	10.28
		2012	7,550,948,827	661,259,661	11.42
		2013	8,933,337,468	1,052,398,335	8.49
		2014	8,330,772,000	1,138,101,488	7.32
18	PNBN	2010	95,496,580	13,496,754	7.08
		2011	108,866,046	15,888,131	6.85
		2012	131,144,850	17,647,765	7.43
		2013	144,097,145	19,958,433	7.22
		2014	149,352,964	23,228,703	6.43
19	BNLI	2010	65,829,724	8,014,918	8.21
		2011	95,187,794	9,136,208	10.42
		2012	119,303,061	12,495,534	9.55
		2013	151,707,278	14,126,644	10.74
		2014	168,255,325	17,094,536	9.84
20	BBRI	2010	367,612,492	36,673,110	10.02
		2011	420,078,955	49,820,329	8.43
		2012	486,455,011	64,881,779	7.50
		2013	546,855,504	79,327,422	6.89
		2014	704,217,592	97,737,429	7.21
21	BSWD	2010	1,251,616,532,338	318,715,237,151	3.93
		2011	1,733,939,415,500	346,488,323,715	5.00
		2012	2,166,971,906,790	373,769,087,120	5.80
		2013	3,146,474,324,455	454,861,542,163	6.92
		2014	4,638,587,071,582	560,587,547,047	8.27
22	BTPN	2010	30,305,282	4,217,291	7.19

		2011	41,033,943	5,617,198	7.31
		2012	51,356,205	7,733,927	6.64
		2013	58,450,487	9,907,865	5.90
		2014	60,749,900	12,060,534	5.04
23	BVIC	2010	9,562,162,742	742,690,031	12.88
		2011	10,590,449,297	1,212,113,645	8.74
		2012	12,883,648,176	1,469,192,278	8.77
		2013	16,479,393,957	1,626,554,990	10.13
		2014	18,434,623,095	1,759,828,875	10.48
24	MCOR	2010	3,833,040	521,420	7.35
		2011	5,895,160	557,634	10.57
		2012	5,739,581	755,665	7.60
		2013	6,881,835	1,035,379	6.65
		2014	8,549,452	1,220,139	7.01
25	NISP	2010	44,310,816	5,830,743	7.60
		2011	53,244,018	6,590,379	8.08
		2012	70,190,261	8,951,476	7.84
		2013	84,027,985	13,496,552	6.23
		2014	88,216,003	14,907,176	5.92
26	BBKP	2010	44,597,408	2,891,958	15.42
		2011	52,809,369	4,374,094	12.07
		2012	60,693,088	4,996,742	12.15
		2013	63,244,294	6,213,369	10.18
		2014	72,229,788	6,821,480	10.59
27	BBTN	2010	61,938,261	6,447,278	9.61
		2011	81,799,816	7,321,643	11.17
		2012	101,469,722	10,278,871	9.87
		2013	119,612,977	11,556,753	10.35
		2014	132,369,555	12,206,406	10.84
28	BCIC	2010	10,009,692	774,194	12.93
		2011	12,125,300	1,001,898	12.10
		2012	13,996,145	1,243,946	11.25
		2013	13,201,044	1,375,050	9.60
		2014	11,662,403	1,019,618	11.44
29	BSIM	2010	10,320,655	911,494	11.32
		2011	15,363,688	1,294,968	11.86
		2012	13,326,284	1,825,608	7.30
		2013	14,693,195	2,754,260	5.33
		2014	18,099,067	3,160,482	5.73

Lampiran 2  
Pengungkapan Laporan Keuangan

No	Kode Perusahaan	Tahun	A					B	C	D	E			n	k	n/k
			1	2	3	4	5				1	2	3			
1	AGRO	2010	5	5	6	4	4	13	3	3	4	1	2	50	79	0.63
		2011	6	5	6	5	5	15	3	3	5	4	2	59	79	0.75
		2012	6	6	6	4	5	15	3	3	5	4	2	59	79	0.75
		2013	5	5	5	3	5	15	3	3	5	4	2	55	79	0.7
		2014	6	6	6	4	5	14	3	3	4	2	2	55	79	0.7
2	INPC	2010	6	5	5	5	4	11	2	3	4	2	2	49	79	0.62
		2011	6	5	6	4	5	13	2	3	4	3	2	53	79	0.67
		2012	6	6	7	4	6	19	3	3	5	4	2	65	79	0.82
		2013	6	6	7	4	6	19	3	3	5	4	2	65	79	0.82
		2014	6	6	6	5	5	18	3	3	5	4	2	64	79	0.81
3	BNBA	2010	4	4	5	4	3	9	3	3	3	2	2	42	79	0.53
		2011	5	6	6	5	6	14	3	3	4	3	2	57	79	0.72
		2012	6	6	7	6	6	16	3	3	5	4	2	64	79	0.81
		2013	6	5	7	5	6	16	3	3	5	4	2	62	79	0.78
		2014	6	6	6	6	6	14	3	3	5	3	2	60	79	0.76
4	BABP	2010	4	6	5	3	3	11	2	3	4	2	2	45	79	0.57
		2011	6	5	6	5	6	15	3	3	5	4	2	60	79	0.76
		2012	6	6	8	6	6	16	2	3	4	4	2	63	79	0.8
		2013	6	6	8	5	6	16	2	3	4	4	2	62	79	0.78
		2014	6	7	7	6	6	17	2	3	5	4	2	65	79	0.82
5	BACA	2010	4	4	4	2	3	10	1	3	4	2	2	39	79	0.49
		2011	4	4	4	2	3	14	1	3	4	2	2	43	79	0.54
		2012	5	5	6	3	6	18	2	3	4	4	2	58	79	0.73
		2013	5	5	7	3	6	18	2	3	4	4	2	59	79	0.75
		2014	5	6	7	3	6	18	2	3	4	4	2	60	79	0.76
6	BBCA	2010	4	6	5	3	5	14	2	3	3	2	2	49	79	0.62
		2011	5	6	5	3	5	14	2	3	3	2	2	50	79	0.63
		2012	6	6	9	7	7	18	3	3	5	4	2	70	79	0.89
		2013	6	6	8	5	5	14	2	3	3	2	2	56	79	0.71
		2014	6	6	8	4	5	14	2	3	3	2	2	55	79	0.7
7	BDMN	2010	5	7	5	5	4	10	2	3	5	2	2	50	79	0.63
		2011	6	7	5	5	4	10	2	3	5	2	2	51	79	0.65
		2012	7	7	6	5	5	18	3	3	5	4	2	65	79	0.82
		2013	7	7	6	5	5	15	3	3	5	4	2	62	79	0.78
		2014	7	7	6	5	5	16	3	3	5	4	2	63	79	0.8
8	BEKS	2010	5	4	4	4	3	9	1	3	5	2	2	42	79	0.53
		2011	5	5	4	4	3	9	1	3	5	2	2	43	79	0.54
		2012	6	5	4	4	4	14	2	3	4	3	2	51	79	0.65
		2013	6	5	4	4	3	14	2	3	4	3	2	50	79	0.63
		2014	6	5	4	4	4	14	2	3	4	3	2	51	79	0.65
9	SDRA	2010	5	5	4	5	4	13	2	3	4	2	2	49	79	0.62
		2011	5	5	4	5	4	13	2	3	4	2	2	49	79	0.62
		2012	6	6	7	6	5	16	3	3	4	3	2	61	79	0.77
		2013	5	5	4	5	4	13	2	3	4	2	2	49	79	0.62
		2014	6	6	7	6	5	16	3	3	4	3	2	61	79	0.77
10	BNII	2010	6	6	6	5	4	10	2	3	5	2	2	51	79	0.65

		2011	6	6	6	5	4	10	2	3	5	2	2	51	79	0.65
		2012	6	6	6	5	6	19	3	3	5	3	2	64	79	0.81
		2013	6	6	6	5	4	10	2	3	5	2	2	51	79	0.65
		2014	6	6	6	5	6	19	3	3	5	3	2	64	79	0.81
11	BKS	2010	5	7	5	3	4	11	2	3	4	2	2	49	79	0.62
		2011	6	5	6	4	3	17	1	3	4	4	2	55	79	0.7
		2012	6	5	6	4	3	17	1	3	4	4	2	55	79	0.7
		2013	6	5	6	4	3	17	1	3	4	4	2	55	79	0.7
		2014	5	7	5	4	4	11	2	3	4	2	2	49	79	0.62
12	BMRI	2010	5	5	7	5	4	13	2	3	5	2	2	53	79	0.67
		2011	5	7	5	4	4	11	2	3	4	2	2	49	79	0.62
		2012	7	6	8	5	6	19	2	3	5	2	2	65	79	0.82
		2013	6	6	5	5	6	19	2	3	5	2	2	61	79	0.77
		2014	7	6	7	5	6	19	2	3	5	2	2	64	79	0.81
13	MAYA	2010	4	5	4	5	3	12	2	3	4	2	2	46	79	0.58
		2011	5	4	7	5	4	16	2	3	4	3	2	55	79	0.7
		2012	5	4	7	5	4	16	2	3	4	3	2	55	79	0.7
		2013	4	5	4	5	3	12	2	3	4	2	2	46	79	0.58
		2014	5	4	7	5	3	16	2	3	4	3	2	55	79	0.7
14	MEGA	2010	5	5	6	6	3	12	2	3	4	2	2	50	79	0.63
		2011	5	5	6	6	3	12	2	3	4	2	2	50	79	0.63
		2012	4	5	6	6	4	15	1	3	4	3	2	54	79	0.68
		2013	5	5	6	6	3	12	2	3	4	2	2	50	79	0.63
		2014	4	5	6	7	4	15	1	3	4	3	2	54	79	0.68
15	BBNI	2010	4	5	6	4	4	13	1	3	0	0	0	39	79	0.49
		2011	5	5	6	4	5	13	1	3	0	0	0	42	79	0.53
		2012	7	5	8	3	5	19	2	3	5	2	2	61	79	0.77
		2013	7	5	8	3	5	19	2	3	5	2	2	61	79	0.77
		2014	7	5	8	3	5	19	2	3	5	2	2	61	79	0.77
16	BNGA	2010	7	6	6	5	4	14	2	3	5	2	2	56	79	0.71
		2011	7	5	8	5	4	14	2	3	5	2	2	57	79	0.72
		2012	7	5	7	5	5	19	3	3	5	2	2	63	79	0.8
		2013	7	5	7	5	5	17	3	3	5	2	2	61	79	0.77
		2014	7	5	7	5	5	17	2	3	5	2	2	60	79	0.76
17	BBNP	2010	6	4	5	4	3	11	1	3	4	2	2	45	79	0.57
		2011	6	5	5	4	3	11	1	3	4	2	2	46	79	0.58
		2012	4	6	4	6	3	14	1	3	4	2	2	49	79	0.62
		2013	4	6	4	6	3	15	1	3	4	2	2	50	79	0.63
		2014	4	6	5	5	3	15	1	3	4	2	2	50	79	0.63
18	PNBN	2010	5	6	6	4	4	13	3	3	5	3	2	54	79	0.68
		2011	5	5	6	4	4	14	3	3	5	3	2	54	79	0.68
		2012	4	5	6	4	5	17	2	3	5	4	2	57	79	0.72
		2013	4	5	6	4	5	15	2	3	5	3	2	54	79	0.68
		2014	4	5	6	4	5	16	2	3	5	3	2	55	79	0.7
19	BNLI	2010	5	5	6	5	4	11	3	3	5	2	2	51	79	0.65
		2011	5	6	7	5	4	19	3	3	5	4	2	63	79	0.8
		2012	5	6	6	6	4	16	3	3	5	4	2	60	79	0.76
		2013	5	5	6	6	4	19	3	3	5	4	2	62	79	0.78
		2014	5	5	6	5	4	11	3	3	5	2	2	51	79	0.65
20	BBRI	2010	5	6	6	5	5	11	3	3	5	2	2	53	79	0.67
		2011	5	5	8	5	6	14	3	3	5	3	2	59	79	0.75
		2012	5	4	6	4	5	18	3	3	5	3	2	58	79	0.73
		2013	5	5	8	5	6	14	3	3	5	3	2	59	79	0.75

		2014	5	4	6	4	5	18	3	3	5	3	2	58	79	0.73
21	BSWD	2010	5	4	5	5	4	11	2	3	4	2	2	47	79	0.59
		2011	5	4	5	5	4	11	2	3	4	2	2	47	79	0.59
		2012	5	6	5	4	3	12	1	3	2	2	2	45	79	0.57
		2013	5	6	5	4	4	11	1	3	4	2	2	47	79	0.59
		2014	5	6	5	4	3	12	1	3	2	2	2	45	79	0.57
22	BTPN	2010	4	4	4	3	4	10	1	3	4	2	2	41	79	0.52
		2011	4	4	7	3	4	10	1	3	4	2	2	44	79	0.56
		2012	7	6	6	5	4	13	3	3	3	2	2	54	79	0.68
		2013	4	4	4	3	4	10	1	3	4	2	2	41	79	0.52
		2014	6	6	6	5	4	13	3	3	3	2	2	53	79	0.67
23	BVIC	2010	6	6	4	3	4	13	3	3	5	2	2	51	79	0.65
		2011	6	6	4	4	4	14	3	3	5	2	2	53	79	0.67
		2012	6	5	5	4	5	17	3	3	5	3	2	58	79	0.73
		2013	6	5	5	4	5	16	3	3	5	3	2	57	79	0.72
		2014	6	6	7	4	5	17	3	3	5	3	1	61	79	0.77
24	MCOR	2010	4	4	3	4	4	11	1	3	4	2	2	42	79	0.53
		2011	5	4	4	4	4	11	1	3	4	2	2	44	79	0.56
		2012	5	5	5	5	3	11	1	3	3	2	2	45	79	0.57
		2013	5	5	3	5	4	12	1	3	4	2	2	46	79	0.58
		2014	4	4	3	4	3	11	1	3	2	2	2	39	79	0.49
25	NISP	2010	6	4	6	5	4	11	1	3	5	2	2	49	79	0.62
		2011	6	5	5	4	4	14	3	3	3	2	2	52	79	0.66
		2012	7	5	5	4	4	14	3	3	3	2	2	53	79	0.67
		2013	6	4	6	5	4	12	1	3	5	2	2	49	79	0.62
		2014	6	5	6	4	4	14	3	3	3	2	2	51	79	0.65
26	BBKP	2010	5	5	5	4	4	13	2	3	5	2	2	50	79	0.63
		2011	5	5	5	4	4	13	2	3	5	2	2	50	79	0.63
		2012	5	5	5	4	5	16	2	3	5	3	2	56	79	0.71
		2013	5	5	5	4	4	13	2	3	5	2	2	50	79	0.63
		2014	5	5	6	5	5	16	3	3	5	3	2	58	79	0.73
27	BBTN	2010	5	5	6	5	4	11	3	3	5	2	2	51	79	0.65
		2011	6	6	8	6	6	16	2	3	4	4	2	63	79	0.8
		2012	6	6	8	6	6	16	2	3	4	4	2	63	79	0.8
		2013	6	6	8	6	6	16	2	3	4	4	2	63	79	0.8
		2014	6	6	8	6	6	16	2	3	4	4	2	63	79	0.8
28	BCIC	2010	4	4	4	3	4	10	1	3	4	2	2	41	79	0.52
		2011	4	5	5	3	4	10	1	3	4	2	2	43	79	0.54
		2012	4	5	6	7	4	15	1	3	4	3	2	54	79	0.68
		2013	4	4	6	5	5	15	1	3	4	3	2	52	79	0.66
		2014	4	5	7	5	5	15	1	3	4	3	2	54	79	0.68
29	BSIM	2010	6	5	5	4	3	11	1	3	4	2	2	45	79	0.57
		2011	6	6	5	6	3	14	1	3	4	2	2	52	79	0.66
		2012	4	6	4	6	3	14	1	3	4	2	2	49	79	0.62
		2013	6	6	5	6	3	14	1	3	4	2	2	52	79	0.66
		2014	6	6	5	6	5	14	1	3	4	2	2	54	79	0.68

- A** I. Komponen Neraca
- 1 Aset Lancar
  - 2 Aset Tidak Lancar
  - 3 Liabilitas Jangka Pendek
  - 4 Liabilitas Jangka Panjang
  - 5 Ekuitas

- B** II. Komponen Laba Rugi Komperhensif  
**C** III. Komponen Laporan Perubahan Ekuitas  
**D** IV. Komponen Utama Arus Kas  
**E** V. Komponen CALK  
    1 Gambaran Umum  
    2 Kebijakan AT  
    3 PL  
**n** Jumlah item yg diungkapkan  
**k** Jumlah item yg seharusnya diungkapkan

Lampiran 3  
 Nilai Perusahaan

No	Nama Perusahaan	Harga Pasar per Lembar Biasa	Total Ekuitas Saham Biasa	Jumlah Saham Biasa yang Beredar	Nilai Buku per Lembar Saham Biasa	PBV (%)
1	AGRO 2010	108	278,286,057	3,618	76,917.097	2.99
2	AGRO 2011	118	347,616,163	3,618	96,079.647	3.26
3	AGRO 2012	146	371,924,556	3,618	102,798.385	4.04
4	AGRO 2013	118	836,906,513	3,618	231,317.444	3.26
5	AGRO 2014	103	904,021,593	3,618	249,867.770	2.85
6	INPC 2010	107	1,054,457	8,575	122.969	1.25
7	INPC 2011	96	1,154,341	8,575	134.617	1.12
8	INPC 2012	111	1,937,327	8,575	225.927	1.29
9	INPC 2013	91	2,608,691	8,575	304.221	1.06
10	INPC 2014	79	2,719,276	8,575	317.117	0.92
11	BNBA 2010	525	434,659,650,135	23,100	18,816,435.071	2.27
12	BNBA 2011	675	476,131,107,583	23,100	20,611,736.259	2.92
13	BNBA 2012	695	522,505,346,903	23,100	22,619,279.087	3.01
14	BNBA 2013	725	564,402,771,361	23,100	24,433,020.405	3.14
15	BNBA 2014	1,165	602,139,607,690	23,100	26,066,649.684	5.04
16	BABP 2010	135	700,768,946	5,486	127,737.686	2.46
17	BABP 2011	106	604,801,588	5,486	110,244.548	1.93
18	BABP 2012	168	713,839,761	5,486	130,120.263	3.06
19	BABP 2013	133	763,877,334	5,486	139,241.220	2.42
20	BABP 2014	84	1,234,569	5,486	225.040	1.53
21	BACA 2010	85	543,870	4,532	120.007	1.88
22	BACA 2011	91	608,788	4,532	134.331	2.01
23	BACA 2012	79	657,788	4,532	145.143	1.74
24	BACA 2013	88	906,390	4,532	199.998	1.94
25	BACA 2014	96	974,193	4,532	214.959	2.12

26	BBCA 2010	640	34,107,844	24,655	1,383.405	2.6
27	BBCA 2011	800	42,027,340	24,655	1,704.617	3.24
28	BBCA 2012	910	51,897,942	24,655	2,104.966	3.69
29	BBCA 2013	960	63,966,678	24,655	2,594.471	3.89
30	BBCA 2014	1,312	77,920,617	24,655	3,160.439	5.32
31	BDMN 2010	570	18,609,028	10,755	1,730.268	5.3
32	BDMN 2011	410	25,836,501	10,755	2,402.278	3.81
33	BDMN 2012	565	28,733,311	10,755	2,671.624	5.25
34	BDMN 2013	377	31,552,983	10,755	2,933.797	3.51
35	BDMN 2014	452	33,017,524	10,755	3,069.970	4.2
36	BEKS 2010	88	256,563	10,755	23.855	0.82
37	BEKS 2011	116	463,241	10,755	43.072	1.08
38	BEKS 2012	120	654,184	10,755	60.826	1.12
39	BEKS 2013	84	717,916	10,755	66.752	0.78
40	BEKS 2014	97	636,146	10,755	59.149	0.9
41	SDRA 2010	290	114,780	23,160	4.956	1.25
42	SDRA 2011	227	473,174	23,160	20.431	0.98
43	SDRA 2012	580	537,907	23,160	23.226	2.5
44	SDRA 2013	890	1,647,962	23,160	71.156	3.84
45	SDRA 2014	1,131	3,904,265	23,160	168.578	4.88
46	BNII 2010	780	7,459,196	3,881	1,921.978	20.1
47	BNII 2011	420	7,954,003	3,881	2,049.473	10.8
48	BNII 2012	405	7,954,003	3,881	2,049.473	10.4
49	BNII 2013	310	12,408,401	3,881	3,197.217	7.99
50	BNII 2014	317	14,650,051	3,881	3,774.813	8.17
51	BKSW 2010	1,040	178,493	3,561	50.124	29.2
52	BKSW 2011	710	892,573	3,561	250.652	19.9
53	BKSW 2012	690	863,068	3,561	242.367	19.4
54	BKSW 2013	450	53,727,284	3,561	15,087.696	12.6
55	BKSW 2014	410	57,961,926	3,561	16,276.868	11.5
56	BMRI 2010	650	42,070,036	20,996	2,003.717	3.1
57	BMRI 2011	675	62,654,408	20,996	2,984.112	3.21
58	BMRI 2012	810	76,532,865	20,996	3,645.116	3.86
59	BMRI 2013	785	88,790,596	20,996	4,228.929	3.74
60	BMRI 2014	1,010	104,844,562	20,996	4,993.549	4.81
61	MAYA 2010	2,500	1,483,399,226	38,825	38,207.321	6.44
62	MAYA 2011	2,100	1,663,595,794	38,825	42,848.572	5.41



63	MAYA 2012	3,400	1,845,739,034	38,825	47,539.962	8.76
64	MAYA 2013	2,750	2,412,324,121	38,825	62,133.268	7.08
65	MAYA 2014	3,200	2,852,233,795	38,825	73,463.845	8.24
66	MEGA 2010	317	4,366,219	3,645	1,197.865	8.7
67	MEGA 2011	350	4,876,388	3,645	1,337.829	9.6
68	MEGA 2012	335	6,262,821	3,645	1,718.195	9.19
69	MEGA 2013	205	6,118,505	3,645	1,678.602	5.62
70	MEGA 2014	200	6,956,675	3,645	1,908.553	5.49
71	BBNI 2010	387	33,149,525	18359	1,805.628	2.11
72	BBNI 2011	380	37,843,024	18359	2,061.279	2.07
73	BBNI 2012	370	43,525,291	18359	2,370.788	2.02
74	BBNI 2013	395	47,683,505	18359	2,597.282	2.15
75	BBNI 2014	610	61,021,308	18359	3,323.782	3.32
76	BNGA 2010	1,910	13,840,500	71,853	192.622	2.66
77	BNGA 2011	1,220	18,369,491	71,853	255.654	1.7
78	BNGA 2012	1,100	22,651,912	71,853	315.254	1.53
79	BNGA 2013	920	31,228,560	71,853	434.617	1.28
80	BNGA 2014	835	38,391,123	71,853	534.301	1.16
81	BBNP 2010	640	519,512,323	41,651	12,472.986	1.54
82	BBNP 2011	800	582,910,688	41,651	13,995.119	1.92
83	BBNP 2012	910	661,259,661	41,651	15,876.201	2.18
84	BBNP 2013	960	1,052,398,335	41,651	25,267.060	2.3
85	BBNP 2014	1,312	1,138,101,488	41,651	27,324.710	3.15
86	PNBN 2010	1,140	13,496,754	24,087	560.334	4.73
87	PNBN 2011	780	15,888,131	24,087	659.614	3.24
88	PNBN 2012	630	17,647,765	24,087	732.668	2.62
89	PNBN 2013	660	19,958,433	24,087	828.598	2.74
90	PNBN 2014	1,165	23,228,703	24,087	964.367	4.84
91	BNLI 2010	1,020	8,014,918	26,880	298.174	3.79
92	BNLI 2011	1,100	9,136,208	26,880	339.889	4.09
93	BNLI 2012	1,320	12,495,534	26,880	464.864	4.91
94	BNLI 2013	1,260	14,126,644	26,880	525.545	4.69
95	BNLI 2014	1,505	17,094,536	26,880	635.957	5.6
96	BBRI 2010	525	36,673,110	24,660	1,487.150	2.13
97	BBRI 2011	675	49,820,329	24,660	2,020.289	2.74
98	BBRI 2012	695	64,881,779	24,660	2,631.053	2.82
99	BBRI 2013	725	79,327,422	24,660	3,216.846	2.94

100	BBRI 2014	1,165	97,737,429	24,660	3,963.399	4.72
101	BSWD 2010	650	318,715,237,151	8,680	36,718,345.294	7.49
102	BSWD 2011	580	346,488,323,715	8,680	39,918,009.645	6.68
103	BSWD 2012	610	373,769,087,120	8,680	43,060,954.737	7.03
104	BSWD 2013	650	454,861,542,163	8,680	52,403,403.475	7.49
105	BSWD 2014	750	560,587,547,047	8,680	64,583,818.784	8.64
106	BTPN 2010	1,320	4,217,291	5,663	744.710	23.3
107	BTPN 2011	340	5,617,198	5,663	991.912	6
108	BTPN 2012	525	7,733,927	5,663	1,365.694	9.27
109	BTPN 2013	430	9,907,865	5,663	1,749.579	7.59
110	BTPN 2014	395	12,060,534	5,663	2,129.708	6.98
111	BVIC 2010	139	742,690,031	6,547	113,439.748	2.12
112	BVIC 2011	129	1,212,113,645	6,547	185,140.315	1.97
113	BVIC 2012	117	1,469,192,278	6,547	224,406.946	1.79
114	BVIC 2013	125	1,626,554,990	6,547	248,442.797	1.91
115	BVIC 2014	120	1,759,828,875	6,547	268,799.278	1.83
116	MCOR 2010	150	521,420	3,756	138.823	3.99
117	MCOR 2011	187	557,634	3,756	148.465	4.98
118	MCOR 2012	184	755,665	3,756	201.189	4.9
119	MCOR 2013	127	1,035,379	3,756	275.660	3.38
120	MCOR 2014	205	1,220,139	3,756	324.851	5.46
121	NISP 2010	170	5,830,743	7,041	828.113	2.41
122	NISP 2011	108	6,590,379	7,041	936.000	1.53
123	NISP 2012	153	8,951,476	7,041	1,271.336	2.17
124	NISP 2013	123	13,496,552	7,041	1,916.852	1.75
125	NISP 2014	136	14,907,176	7,041	2,117.196	1.93
126	BBKP 2010	650	2,891,958	21,337	135.537	3.05
127	BBKP 2011	580	4,374,094	21,337	205.000	2.72
128	BBKP 2012	610	4,996,742	21,337	234.182	2.86
129	BBKP 2013	620	6,213,369	21,337	291.202	2.91
130	BBKP 2014	750	6,821,480	21,337	319.702	3.52
131	BBTN 2010	1,640	6,447,278	10,356	622.565	15.8
132	BBTN 2011	1,210	7,321,643	10,356	706.995	11.7
133	BBTN 2012	1,450	10,278,871	10,356	992.552	14
134	BBTN 2013	870	11,556,753	10,356	1,115.948	8.4
135	BBTN 2014	1,100	12,206,406	10,356	1,178.680	10.6
136	BCIC 2010	1,020	774,194	67,623	11.449	1.51

137	BCIC 2011	1,100	1,001,898	67,623	14.816	1.63
138	BCIC 2012	1,320	1,243,946	67,623	18.395	1.95
139	BCIC 2013	1,260	1,375,050	67,623	20.334	1.86
140	BCIC 2014	1,505	1,019,618	67,623	15.078	2.23
141	BSIM 2010	250	911,494	10,283	88.641	2.43
142	BSIM 2011	270	1,294,968	10,283	125.933	2.63
143	BSIM 2012	225	1,825,608	10,283	177.537	2.19
144	BSIM 2013	240	2,754,260	10,283	267.846	2.33
145	BSIM 2014	339	3,160,482	10,283	307.350	3.3

Lampiran 4  
Tabel SPSS

### 1. Deskripsi Statistik

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NILAI PERUSAHAAN	145	.78	29.21	4.6888	4.48318
LEVERAGE	145	2.78	24.85	8.5607	2.90723
PENG.LAP.KEU	145	.49	.89	.6780	.08759
Valid N (listwise)	145				

### 2. Multikolinieritas

#### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	X2, X1. <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Y

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.204 <sup>a</sup>	.041	.028	.73442

a. Predictors: (Constant), X2, X1.

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.316	2	1.658	3.074	.049 <sup>a</sup>
	Residual	76.591	142	.539		
	Total	79.907	144			

a. Predictors: (Constant), X2, X1.

b. Dependent Variable: Y

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.181	.425		5.133	.000		
X1.	-.452	.182	-.204	-2.479	.014	1.000	1.000
X2	-.016	.465	-.003	-.034	.973	1.000	1.000

a. Dependent Variable: Y

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	X1.	X2
1	1	2.917	1.000	.00	.00	.01
	2	.071	6.414	.03	.08	.92
	3	.012	15.687	.97	.92	.07

a. Dependent Variable: Y

### 3. Autokolerasi

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Unstandardized Residual <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: lag\_res

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.761 <sup>a</sup>	.579	.576	.47372	2.198

a. Predictors: (Constant), Unstandardized Residual

b. Dependent Variable: lag\_res

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.882	1	43.882	195.544	.000 <sup>a</sup>
	Residual	31.866	142	.224		
	Total	75.747	143			

a. Predictors: (Constant), Unstandardized Residual

b. Dependent Variable: lag\_res

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.001	.039		.029	.977
	Unstandardized Residual	.761	.054	.761	13.984	.000

a. Dependent Variable: lag\_res

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1.3952	1.8537	.0013	.55395	144
Residual	-1.20404	1.52464	.00000	.47206	144
Std. Predicted Value	-2.521	3.344	.000	1.000	144
Std. Residual	-2.542	3.218	.000	.996	144

a. Dependent Variable: lag\_res

#### 4. Heterokedastisitas

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Moderating, X1, X2 <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: ABSResidual

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.164 <sup>a</sup>	.027	.006	.44869

a. Predictors: (Constant), Moderating, X1, X2

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.782	3	.261	1.295	.279 <sup>a</sup>
	Residual	28.387	141	.201		
	Total	29.169	144			

a. Predictors: (Constant), Moderating, X1, X2

b. Dependent Variable: ABSResidual

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.229	.478		-.479	.632
	X1	.949	.656	.364	1.446	.150
	X2	-2.123	1.652	-.621	-1.285	.201
	Moderating	.883	.792	.603	1.114	.267

a. Dependent Variable: ABSResidual

## 5. Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		145
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.72544728
Most Extreme Differences	Absolute	.092
	Positive	.092
	Negative	-.053
Kolmogorov-Smirnov Z		1.102
Asymp. Sig. (2-tailed)		.176

a. Test distribution is Normal.

## 6. Analisis Regresi Linier Sederhana

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	X1 <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Y

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.207 <sup>a</sup>	.043	.036	.73133

a. Predictors: (Constant), X1

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.424	1	3.424	6.401	.012 <sup>a</sup>
	Residual	76.483	143	.535		
	Total	79.907	144			

a. Predictors: (Constant), X1

b. Dependent Variable: Y

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.889	.263		7.180	.000
	X1	-.894	.353	-.207	-2.530	.012

a. Dependent Variable: Y

## 7. Analisis Regresi Linier Berganda

Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Moderating, X1, X2 <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.224 <sup>a</sup>	.050	.030	.73371

a. Predictors: (Constant), Moderating, X1, X2

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.003	3	1.334	2.479	.064 <sup>a</sup>
	Residual	75.904	141	.538		
	Total	79.907	144			

a. Predictors: (Constant), Moderating, X1, X2

b. Dependent Variable: Y

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1.146	.782		1.465	.145
	X1	.157	1.073	.036	.146	.884
	X2	-2.770	2.702	-.489	-1.025	.307
	Moderating	1.344	1.296	.555	1.037	.301

a. Dependent Variable: Y





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**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : ERNA HARIANA WATI
2. NIM : 12440470
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Keuangan
5. Alamat : Jl Tertatejo No.39 A Ponorogo
6. Judul Skripsi : Pengaruh Leverage Terhadap Nilai Perusahaan dengan Pengungkapan Laporan Keuangan Sebagai Variabel Moderating ( Studi Empiris pada Bank Konvensional yang terdaftar di BEI Tahun 2010-2012 )
7. Masa Pembimbingan : September 2015 s/d Agustus 2016
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
02/11/2015	Rencana Proposal	
17/11/2015	Rencana Proposal	
27/11/2015	Rencana Proposal	
27/11/2015	AB Proposal	
28/11/2015	AB Proposal	
14/01/2016	Rencana Bab I, II, III	
14/01/2016	Rencana Bab II, III	
22/01/2016	AB Bab I, II, III	
27/02/2016	Rencana Bab IV	
04/03/2016	Rencana Bab IV	
08/03/2016	Rencana Bab IV	
15/03/2016	Rencana Bab IV	
17/03/2016	AB Bab IV	
27/03/2016	Rencana Skripsi	
02/04/2016	Rencana Skripsi	

Tanggal Disetujui	BAB	Paraf Pembimbing
09/04/2016	Revisi Skripsi	
21/04/2016	Revisi Skripsi	
28/04/2016	Revisi Skripsi	
08/05/2016	Revisi Skripsi	
13/05/2016	Revisi Skripsi	
19/05/2016	Revisi Skripsi	
25/05/2016	Revisi Skripsi	
28/05/2016	Revisi Skripsi	
05/06/2016	Akhir Skripsi	

10. Tanggal Selesai Penulisan Skripsi : \_\_\_\_\_
11. Keterangan Bimbingan Telah Selesai : \_\_\_\_\_
12. Telah Di Evaluasi/Di Uji Dengan Nilai : \_\_\_\_\_ (angka)  
 \_\_\_\_\_ (huruf)

Pembimbing,



**DAVID EFENDI, SE, M.Si**  
 NIK. 19690913 199904 12

Pasuruan, 27 Oktober 2015



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