

LAMPIRAN-LAMPIRAN

Lampiran 1

Daftar Populasi dan Sampel Perusahaan BUMN Yang Terdaftar di BEI Tahun 2011-2015

NO	Nama Perusahaan	Keterangan	Kriteria 1	Kriteria 2	Kriteria 3
1	INAF	PT Indofarma Tbk	√	√	√
2	KAEF	PT Kimia Farma Tbk	√	√	√
3	PGAS	PT Perusahaan Gas Negara Tbk	√	√	X
4	KRAS	PT Krakatau Stell Tbk	√	√	X
5	ADHI	PT Adhi Karya Tbk	√	√	√
6	PTPP	PT Pembangunan Perumahan Tbk	√	√	√
7	WIKA	PT Wijaya Karya Tbk	√	√	X
8	WSKT	PT Waskita Karya Tbk	√	√	√
9	BBNI	PT Bank Indonesia	√	√	X
10	BBRI	PT Bank Rakyat Indonesia	√	√	X
11	BBTN	PT Bank Tabungan Negara Tbk	√	√	X
12	BMRI	PT Bank Mandiri Tbk	√	√	X
13	ANTM	PT Aneka Tambak Tbk	√	√	√
14	PTBA	PT Bukit Asam Tbk	√	√	√
15	TINS	PT Timah Tbk	√	√	X
16	SMBR	PT Semen Baturaja Tbk	√	√	X
17	SMGR	PT Semen Indonesia Tbk	√	√	X
18	JSMR	PT Jasa Marga Tbk	√	√	X
19	GIAA	PT Garuda Indonesia Tbk	√	√	√

20	TLKM	PT Telekomunikasi Tbk	√	√	X
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Sumber Data : www.BUMN.go.id

Keterangan :

- **Kriteria 1** adalah populasi perusahaan BUMN
- **Kriteria 2** adalah perusahaan perusahaan BUMN yang tidak didelestin dengan tanda (√).
- **Kriteria 3** adalah sampel perusahaan BUMN dengan tanda (√)

Lampiran 2

Data Likuiditas, Solvabilitas dan Ukuran Perusahaan BUMN yang terdaftar di BEI tahun 2011-2017

Kode Perusahaan	Tahun	Likuiditas (CR)	Solvabilitas (DER)	Ukuran Perusahaan
ADHI	2011	110.30%	499.80%	29.44
	2012	124.44%	550.03%	29.69
	2013	139.10%	527.75%	29.91
	2014	134.15%	497.12%	29.98
	2015	156.05%	224.69%	30.45
ANTM	2011	85.23%	41.12%	23.44
	2012	251.42%	53.59%	23.70
	2013	183.64%	70.91%	23.81
	2014	164.21%	84.79%	23.82
	2015	259.32%	65.73%	24.14
GIAA	2011	115.63%	138.63%	30.52
	2012	84.40%	125.84%	21.65
	2013	83.25%	164.40%	21.81
	2014	66.47%	238.25%	21.85
	2015	84.28%	248.16%	21.92
INAF	2011	153.80%	83.01%	27.74
	2012	210.25%	82.84%	27.80
	2013	126.52%	119.11%	27.89
	2014	130.36%	110.88%	27.85
	2015	126.15%	158.76%	28.06
KAEF	2011	276.56%	43.25%	28.22
	2012	280.31%	44.04%	28.36
	2013	242.67%	52.18%	28.54
	2014	238.70%	63.88%	28.72
	2015	193.02%	73.79%	28.81
PTBA	2011	463.25%	49.66%	16.36
	2012	480.02%	54.63%	16.27
	2013	287.39%	70.83%	16.51
	2014	207.51%	81.90%	16.64
	2015	616.17%	40.93%	16.26
PTPP	2011	137.04%	365.94%	29.54
	2012	135.75%	416.40%	29.78
	2013	135.61%	525.55%	26.70
	2014	526.98%	511.31%	30.31
	2015	138.83%	300.80%	30.58

WSKT	2011	104.20%	725.91%	29.26
	2012	147.20%	316.84%	29.76
	2013	143.38%	268.72%	29.80
	2014	136.18%	338.36%	30.16
	2015	132.27%	212.33%	31.04

Sumber Data : Data Sekunder diolah 2017

Lampiran 3

Perhitungan Likuiditas (Current Ratio)
Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Kode Perusahaan	Tahun	Rasio lancar (a) (Rp)	Hutang Lancar (b) (Rp)	Current Ratio (a/b)
ADHI	2011	5.376.595.364.320	4.875.487.799.723	110.30%
	2012	7.283.097.472.884	5.852.57.120.387	124.44%
	2013	9.099.466.807.010	6.541.657.147.336	139.10%
	2014	9.484.298.907.925	7.069.703.612.022	134.15%
	2015	14.691.152.497.441	9.414.462.014.334	156.05%
ANTM	2011	9.108.019.744.000	8.558.295.830.000	85.23%
	2012	7.646.851.196.000	3.041.406.158.000	251.42%
	2013	7.080.437.173.000	3.855.511.633.000	183.64%
	2014	6.343.109.936.000	3.862.917.319.000	164.21%
	2015	11.252.826.560.000	4.339.330.380.000	259.32%
GIAA	2011	6.784.091.608.298	5.866.977.928.724	115.63%
	2012	6.365.662.180.000	7.542.070.520.000	84.40%
	2013	8.191.339.230.000	9.838.907.670.000	83.25%
	2014	8.105.149.430.000	1.219.365.356.000	66.47%
	2015	1.007.848.005.000	1.195.849.121.000	84.28%
INAF	2011	7.065.582.313.450	4.594.035.221.970	153.80%
	2012	7.776.291.458.800	3.698.637.367.110	210.25%
	2013	8.488.402.810.140	6.709.027.565.350	126.52%
	2014	7.828.876.354.060	6.005.655.853.520	130.36%
	2015	1.068.157.388.878	8.467.311.209.730	126.15%
KAEF	2011	1.263.029.723.926	4.566.943.109.370	276.56%
	2012	1.505.798.399.164	5.371.842.352.260	280.31%
	2013	1.810.614.614.537	7.461.231.485.540	242.67%
	2014	2.040.430.857.906	8.548.116.814.270	238.70%
	2015	2.100.921.793.619	1.088.431.346.892	193.02%
PTBA	2011	8.859.260.000.000	1.912.423.000.000	463.25%
	2012	8.718.297.000.000	1.770.664.000.000	480.02%
	2013	6.497.783.000.000	2.260.956.000.000	287.39%
	2014	7.416.805.000.000	3.574.129.000.000	207.51%
	2015	7.598.476.000.000	1.233.175.000.000	616.17%
PTPP	2011	6.461.737.234.109	4.715.262.773.654	137.04%
	2012	8.188.945.200.842	6.032.342.111.437	135.75%

	2013	11.901.585.531.032	8.776.021.824.226	135.61%
	2014	13.545.180.416.606	2.570.345.608.332	526.98%
	2015	15.430.535.484.558	11.114.413.553.106	138.83%
WSKT	2011	4.610.281.481.635	4.424.537.822.052	104.20%
	2012	7.789.714.793.194	5.291.826.158.242	147.20%
	2013	7.781.413.114.034	5.427.139.408.859	143.38%
	2014	10.524.167.905.318	7.728.153.555.876	136.18%
	2015	18.074.850.942.748	13.664.811.609.274	132.27%

Sumber Data : Data Sekunder diolah 2017

Lampiran 4

Perhitungan Solvabilitas (Debt to Equity Ratio)
Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Kode Perusahaan	Tahun	Total Hutang (a) (Rp)	Modal (b) (Rp)	DER (a/b)
ADHI	2011	5.122.585.800.538	9.903.677.905.880	499,80%
	2012	6.691.154.665.776	1.180.918.969.692	550.03%
	2013	8.172.498.971.851	1.548.562.792.571	527.75%
	2014	8.707.338.334.630	1.751.543.340.644	497.12%
	2015	11.598.931.718.043	5.162.131.769.836	224.69%
ANTM	2011	4.429.191.527.000	10.772.043.000.550	41.12%
	2012	6.876.224.890.000	12.832.316.050.006	53.59%
	2013	9.071.692.859.000	12.793.487.530.002	70.91%
	2014	10.114.640.953.000	11.929.561.200.067	84.79%
	2015	12.040.131.928.000	18.316.718.900.062	65.73%
GIAA	2011	10.462.833.569.270	7.547.133.513.840	138.63%
	2012	1.403.037.688.000	1.114.960.000.078	125.84%
	2013	1.836.630.835.000	1.117.148.117.000	164.40%
	2014	2.184.103.458.000	916.712.520.000	238.25%
	2015	2.359.287.801.000	950.723.185.000	248.16%
INAF	2011	5.057.078.351.060	60.919.383.466.800	83.01%
	2012	5.385.166.134.210	65.010.217.698.900	82.84%
	2013	7.037.173.013.060	59.079.336.788.009	119.11%
	2014	6.563.800.829.120	59.196.319.290.045	110.88%
	2015	9.409.996.674.980	59.270.889.670.044	158.76%
KAEF	2011	5.417.367.392.790	1.252.505.683.826	43.25%
	2012	6.348.138.911.190	1.441.533.689.666	44.04%
	2013	8.475.848.599.090	1.624.354.688.981	52.18%
	2014	1.157.040.676.384	1.811.143.949.913	63.88%
	2015	1.374.127.253.841	1.862.096.822.470	73.79%
PTBA	2011	4.223.812.000.000	8.505.169.000.000	49.66%
	2012	4.125.586.000.000	7.551.569.000.000	54.63%
	2013	6.141.181.000.000	8.670.842.000.000	70.83%
	2014	7.606.496.000.000	9.287.547.000.000	81.90%
	2015	3.342.102.000.000	8.165.002.000.000	40.93%
PTPP	2011	5.319.648.009.990	1.453.698.352.217	365.94%
	2012	6.895.001.492.877	1.655.849.031.797	416.40%
	2013	10.430.922.094.750	1.984.747.306.312	525.55%

	2014	12.221.594.675.497	2.390.270.175.491	511.31%
	2015	14.009.739.548.256	5.119.072.234.163	300.80%
WSKT	2011	4.502.280.390.583	62.022.236.089.300	725.91%
	2012	6.359.168.859.344	2.007.075.228.694	316.84%
	2013	6.404.866.175.740	2.383.437.061.880	268.72%
	2014	9.639.211.466.232	2.848.829.878.616	338.36%
	2015	20.604.904.309.804	9.704.206.867.663	212.33%

Sumber Data : Data Sekunder diolah 2017

Lampiran 5

Perhitungan Ukuran Perusahaan
Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Kode Perusahaan	Tahun	LN (Total Asset)	Jumlah
ADHI	2011	LN (6.112.953.591.126)	29.44
	2012	LN (7.872.073.653.408)	29.69
	2013	LN (9.720.961.764.422)	29.91
	2014	LN (10.458.881.684.274)	29.98
	2015	LN (16.761.063.514.879)	30.45
ANTM	2011	LN (15.201.235.077.000)	23.44
	2012	LN (19.708.540.946.000)	23.70
	2013	LN (21.865.117.391.000)	23.81
	2014	LN (22.044.202.220.000)	23.82
	2015	LN (30.356.850.890.000)	24.14
GIAA	2011	LN (18.009.967.083.110)	30.52
	2012	LN (2.517.997.766.000)	21.65
	2013	LN (2.953.784.952.000)	21.81
	2014	LN (3.100.815.978.000)	21.85
	2015	LN (3.310.010.986.000)	21.92
INAF	2011	LN (1.114.901.669.774)	27.74
	2012	LN (1.188.618.790.410)	27.80
	2013	LN (1.294.510.669.195)	27.89
	2014	LN (1.248.343.275.406)	27.85
	2015	LN (1.533.708.569.241)	28.06
KAEF	2011	LN (1.794.242.423.105)	28.22
	2012	LN (2.076.347.580.785)	28.36
	2013	LN (2.471.939.548.890)	28.54
	2014	LN (2.968.184.626.297)	28.72
	2015	LN (3.236.224.076.331)	28.81
PTBA	2011	LN (12.728.981.000.000)	16.36
	2012	LN (11.677.155.000.000)	16.27
	2013	LN (14.812.023.000.000)	16.51
	2014	LN (16.894.043.000.000)	16.64
	2015	LN (11.507.104.000.000)	16.26
PTPP	2011	LN (6.773.346.362.207)	29.54
	2012	LN (8.550.850.524.674)	29.78
	2013	LN (12.415.669.401.062)	26.70

	2014	LN(14.611.864.850.970)	30.31
	2015	LN (19.128.811.782.419)	30.58
WSKT	2011	LN (5.122.502.751.467)	29.26
	2012	LN (8.366.244.088.038)	29.76
	2013	LN (8.788.237.620.303)	29.80
	2014	LN (12.542.041.344.848)	30.16
	2015	LN (30.309.111.177.468)	31.04

Sumber Data : Data Sekunder diolah 2017

Lampiran 6

Perhitungan Profitabilitas (ROA) Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Kode Perusahaan	Tahun	Laba Bersih (a) (Rp)	Total Asset (b) (Rp)	ROA (a/b)
ADHI	2011	1.826.927.220.380	6.112.953.591.126	2.99%
	2012	2.133.175.324.670	7.872.073.653.408	2.71%
	2013	4.084.379.134.540	9.720.961.764.422	4.20%
	2014	3.266.565.605.980	10.458.881.684.274	3.12%
	2015	4.650.255.480.060	16.761.063.514.879	2.77%
ANTM	2011	1.927.891.998.000	1.520.123.507.700	12.68%
	2012	2.993.115.731.000	1.970.854.094.600	15.19%
	2013	4.099.473.690.000	2.186.511.739.100	1.87%
	2014	7.751.790.440.000	2.204.420.222.000	-3.52%
	2015	9.125.560.510.000	3.035.685.089.000	3.01%
GIAA	2011	8.086.653.202.150	18.009.967.083.110	4.49%
	2012	1.108.425.730.000	251.799.776.600	4.40%
	2013	112.003.800.000	295.378.495.200	0.38%
	2014	-3.719.749.420.000	310.081.597.800	-12.00%
	2015	7.125.539.400.000	331.001.098.600	2.15%
INAF	2011	3.691.931.655.100	1.114.901.669.774	3.31%
	2012	4.238.511.498.200	1.188.618.790.410	3.57%
	2013	-5.422.259.530.200	1.294.510.669.195	-4.19%
	2014	1.164.824.606.000	1.248.343.275.406	0.09%
	2015	6.565.707.419.000	1.533.708.569.241	0.43%
KAEF	2011	1.717.631.757.540	1.794.242.423.105	9.57%
	2012	2.657.639.973.780	2.076.347.580.785	12.80%
	2013	2.156.423.299.770	2.471.939.548.890	8.72%
	2014	2.365.310.708.640	2.968.184.626.297	7.97%
	2015	2.529.725.060.740	3.236.224.076.331	7.82%
PTBA	2011	3.088.067.000.000	1.272.898.100.000	24.26%
	2012	2.909.421.000.000	1.167.715.500.000	24.92%
	2013	1.854.201.000.000	1.481.202.300.000	12.52%
	2014	2.019.241.000.000	1.689.404.300.000	11.95%
	2015	2.037.111.000.000	11.507.104.000.000	17.70%
PTPP	2011	2.825.850.248.800	6.773.346.362.207	0.42%
	2012	3.096.828.296.040	8.550.850.524.674	3.62%
	2013	4.207.199.764.360	12.415.669.401.062	3.39%

	2014	5.320.652.709.220	14.611.864.850.970	3.64%
	2015	8.455.633.016.180	19.128.811.782.419	4.42%
WSKT	2011	1.719.891.941.210	5.122.502.751.467	3.36%
	2012	2.540.312.915.790	8.366.244.088.038	3.04%
	2013	3.679.702.292.950	8.788.237.620.303	4.19%
	2014	5.012.127.920.630	12.542.041.344.848	4.00%
	2015	10.475.906.727.740	30.309.111.177.468	3.46%

Sumber Data : Data Sekunder diolah 2017

Lampiran 7

a. Likuiditas

Hasil Rata-Rata Likuiditas (CR)
Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Nama Perusahaan	Tahun				
	2011	2012	2013	2014	2015
ADHI	110.30%	124.44%	139.10%	134.15%	156.05%
ANTM	85.23%	251.42%	183.64%	164.21%	259.32%
GIAA	115.63%	84.40%	83.25%	66.47%	84.28%
INAF	153.80%	210.25%	126.52%	130.36%	126.15%
KAEF	276.56%	280.31%	242.67%	238.70%	193.02%
PTBA	463.25%	480.02%	287.39%	207.51%	616.17%
PTPP	137.04%	135.75%	135.61%	526.98%	138.83%
WSKT	104.20%	147.20%	143.38%	136.18%	132.27%
Jumlah	290.72%	215.77%	167.70%	200.57%	213.26%

Sumber Data : Data Sekunder diolah 2017

b. Solvabilitas

Hasil Rata-Rata Solvabilitas (DER)
Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Nama Perusahaan	Tahun				
	2011	2012	2013	2014	2015
ADHI	499.80%	550.03%	527.75%	497.12%	224.69%
ANTM	41.12%	53.59%	70.91%	84.79%	65.73%
GIAA	138.63%	125.84%	164.40%	238.25%	248.16%
INAF	83.01%	82.84%	119.11%	110.88%	158.76%
KAEF	43.25%	44.04%	52.18%	63.88%	73.79%
PTBA	49.66%	54.63%	70.83%	81.90%	40.93%
PTPP	365.94%	416.40%	525.55%	511.31%	300.80%
WSKT	725.91%	316.84%	268.72%	338.36%	212.33%
Jumlah	245.60%	207.60%	224.93%	240.81%	162.26%

Sumber Data : Data Sekunder diolah 2017

Lampiran 8

c. Ukuran Perusahaan

Hasil Rata-Rata Ukuran Perusahaan
Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Nama Perusahaan	Tahun				
	2011	2012	2013	2014	2015
ADHI	29.44	29.69	29.91	29.98	30.45
ANTM	23.44	23.70	23.81	23.82	24.14
GIAA	30.52	21.65	21.81	21.85	21.92
INAF	27.74	27.80	27.89	27.85	28.06
KAEF	28.22	28.36	28.54	28.72	28.81
PTBA	16.36	16.27	16.51	16.64	16.26
PTPP	29.54	29.78	26.70	30.31	30.58
WSKT	29.26	29.76	29.80	30.16	31.04
Jumlah	26.82	25.88	26.05	26.17	26.41

Sumber Data : Data Sekunder diolah 2017

d. ROA

Hasil Rata-Rata Kinerja Keuangan (ROA)
Perusahaan BUMN yang terdaftar di BEI tahun 2011-2015

Nama Perusahaan	Tahun				
	2011	2012	2013	2014	2015
ADHI	2.99%	2.71%	4.20%	3.12%	2.77%
ANTM	12.68%	15.19%	1.87%	-3.52%	3.01%
GIAA	4.49%	4.40%	0.38%	-12.00%	2.15%
INAF	3.31%	3.57%	-4.19%	0.09%	0.43%
KAEF	9.57%	12.80%	8.72%	7.97%	7.82%
PTBA	24.26%	24.92%	12.52%	11.95%	17.70%
PTPP	0.42%	3.62%	3.39%	3.64%	4.42%
WSKT	3.36%	3.04%	4.19%	4.00%	3.46%
Jumlah	7.64%	8.78%	3.89%	1.91%	5.22%

Sumber Data : Data Sekunder diolah 2017

LAMPIRAN OUTPUT SPSS


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FREQUENCIES VARIABLES=KinerjaKeuangan_Y Likuiditas_X1 Solvabilitas_X2 Uku
ranPerusahaan_X3
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN MEDIAN SUM
  /ORDER=ANALYSIS.

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Frequencies

Statistics					
		KinerjaKeuanga n_Y	Likuiditas_X1	Solvabilitas_X2	UkuranPerusaha an_X3
N	Valid	40	40	40	40
	Missing	0	0	0	0
Mean		5.4855	195.0365	212.0058	25.8532
Median		3.5950	141.2400	132.2350	28.1400
Std. Deviation		6.97258	126.07589	182.57382	5.17998
Minimum		-12.00	66.47	40.93	10.00
Maximum		24.92	616.17	725.91	31.04
Sum		219.42	7801.46	8480.23	1034.13

Frequency Table

KinerjaKeuangan_Y					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	-12	1	2.5	2.5	2.5
	-4.19	1	2.5	2.5	5.0
	-3.52	1	2.5	2.5	7.5
	0.09	1	2.5	2.5	10.0
	0.38	1	2.5	2.5	12.5
	0.42	1	2.5	2.5	15.0

0.43	1	2.5	2.5	17.5
1.87	1	2.5	2.5	20.0
2.15	1	2.5	2.5	22.5
2.71	1	2.5	2.5	25.0
2.77	1	2.5	2.5	27.5
2.99	1	2.5	2.5	30.0
3.01	1	2.5	2.5	32.5
3.04	1	2.5	2.5	35.0
3.12	1	2.5	2.5	37.5
3.31	1	2.5	2.5	40.0
3.36	1	2.5	2.5	42.5
3.39	1	2.5	2.5	45.0
3.46	1	2.5	2.5	47.5
3.57	1	2.5	2.5	50.0
3.62	1	2.5	2.5	52.5
3.64	1	2.5	2.5	55.0
4	1	2.5	2.5	57.5
4.19	1	2.5	2.5	60.0
4.2	1	2.5	2.5	62.5
4.4	1	2.5	2.5	65.0
4.42	1	2.5	2.5	67.5
4.49	1	2.5	2.5	70.0
7.82	1	2.5	2.5	72.5
7.97	1	2.5	2.5	75.0
8.72	1	2.5	2.5	77.5
9.57	1	2.5	2.5	80.0
11.95	1	2.5	2.5	82.5
12.52	1	2.5	2.5	85.0
12.68	1	2.5	2.5	87.5
12.8	1	2.5	2.5	90.0

15.19	1	2.5	2.5	92.5
17.7	1	2.5	2.5	95.0
24.26	1	2.5	2.5	97.5
24.92	1	2.5	2.5	100.0
Total	40	100.0	100.0	

Likuiditas_X1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 66.47	1	2.5	2.5	2.5
83.25	1	2.5	2.5	5.0
84.28	1	2.5	2.5	7.5
84.4	1	2.5	2.5	10.0
85	1	2.5	2.5	12.5
100	1	2.5	2.5	15.0
104.2	1	2.5	2.5	17.5
115.63	1	2.5	2.5	20.0
124.44	1	2.5	2.5	22.5
126.15	1	2.5	2.5	25.0
126.52	1	2.5	2.5	27.5
130.36	1	2.5	2.5	30.0
132.27	1	2.5	2.5	32.5
134.15	1	2.5	2.5	35.0
135.61	1	2.5	2.5	37.5
135.75	1	2.5	2.5	40.0
136.18	1	2.5	2.5	42.5
137.04	1	2.5	2.5	45.0
138.83	1	2.5	2.5	47.5
139.1	1	2.5	2.5	50.0
143.38	1	2.5	2.5	52.5

147.2	1	2.5	2.5	55.0
153.8	1	2.5	2.5	57.5
156.05	1	2.5	2.5	60.0
164.21	1	2.5	2.5	62.5
183.64	1	2.5	2.5	65.0
193.02	1	2.5	2.5	67.5
207.51	1	2.5	2.5	70.0
210.25	1	2.5	2.5	72.5
238.7	1	2.5	2.5	75.0
242.67	1	2.5	2.5	77.5
251.42	1	2.5	2.5	80.0
259.32	1	2.5	2.5	82.5
276.56	1	2.5	2.5	85.0
280.31	1	2.5	2.5	87.5
287.39	1	2.5	2.5	90.0
463.25	1	2.5	2.5	92.5
480	1	2.5	2.5	95.0
526.98	1	2.5	2.5	97.5
616.17	1	2.5	2.5	100.0
Total	40	100.0	100.0	

Solvabilitas_X2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 40.93	1	2.5	2.5	2.5
41.12	1	2.5	2.5	5.0
43.25	1	2.5	2.5	7.5
44.04	1	2.5	2.5	10.0
49.66	1	2.5	2.5	12.5
52.18	1	2.5	2.5	15.0

53.59	1	2.5	2.5	17.5
54.63	1	2.5	2.5	20.0
63.88	1	2.5	2.5	22.5
65.73	1	2.5	2.5	25.0
70.83	1	2.5	2.5	27.5
70.91	1	2.5	2.5	30.0
73.79	1	2.5	2.5	32.5
81.9	1	2.5	2.5	35.0
82.84	1	2.5	2.5	37.5
83.01	1	2.5	2.5	40.0
84.79	1	2.5	2.5	42.5
110.88	1	2.5	2.5	45.0
119.11	1	2.5	2.5	47.5
125.84	1	2.5	2.5	50.0
138.63	1	2.5	2.5	52.5
158.76	1	2.5	2.5	55.0
164.4	1	2.5	2.5	57.5
212.33	1	2.5	2.5	60.0
224.69	1	2.5	2.5	62.5
238.25	1	2.5	2.5	65.0
248.16	1	2.5	2.5	67.5
268.72	1	2.5	2.5	70.0
273.68	1	2.5	2.5	72.5
300	1	2.5	2.5	75.0
316.84	1	2.5	2.5	77.5
365.94	1	2.5	2.5	80.0
400	1	2.5	2.5	82.5
416.4	1	2.5	2.5	85.0
500	1	2.5	2.5	87.5
511.31	1	2.5	2.5	90.0

525.55	1	2.5	2.5	92.5
527.75	1	2.5	2.5	95.0
550	1	2.5	2.5	97.5
725.91	1	2.5	2.5	100.0
Total	40	100.0	100.0	

UkuranPerusahaan_X3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	10	1	2.5	2.5	2.5
	16.27	1	2.5	2.5	5.0
	16.36	1	2.5	2.5	7.5
	16.51	1	2.5	2.5	10.0
	16.64	1	2.5	2.5	12.5
	20	1	2.5	2.5	15.0
	21.65	1	2.5	2.5	17.5
	21.81	1	2.5	2.5	20.0
	21.85	1	2.5	2.5	22.5
	21.92	1	2.5	2.5	25.0
	23.44	1	2.5	2.5	27.5
	23.7	1	2.5	2.5	30.0
	23.81	1	2.5	2.5	32.5
	23.82	1	2.5	2.5	35.0
	24.14	1	2.5	2.5	37.5
	27.74	1	2.5	2.5	40.0
	27.8	1	2.5	2.5	42.5
	27.85	1	2.5	2.5	45.0
	27.89	1	2.5	2.5	47.5
	28.06	1	2.5	2.5	50.0
	28.22	1	2.5	2.5	52.5

28.36	1	2.5	2.5	55.0
28.54	1	2.5	2.5	57.5
28.72	1	2.5	2.5	60.0
28.81	1	2.5	2.5	62.5
29.26	1	2.5	2.5	65.0
29.44	1	2.5	2.5	67.5
29.54	1	2.5	2.5	70.0
29.69	1	2.5	2.5	72.5
29.76	1	2.5	2.5	75.0
29.78	1	2.5	2.5	77.5
29.8	1	2.5	2.5	80.0
29.91	1	2.5	2.5	82.5
29.98	1	2.5	2.5	85.0
30.16	1	2.5	2.5	87.5
30.31	1	2.5	2.5	90.0
30.45	1	2.5	2.5	92.5
30.52	1	2.5	2.5	95.0
30.58	1	2.5	2.5	97.5
31.04	1	2.5	2.5	100.0
Total	40	100.0	100.0	

```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT KinerjaKeuangan_Y
/METHOD=ENTER Likuiditas_X1 Solvabilitas_X2 UkuranPerusahaan_X3

/SAVE RESID.

```

Regression

Variables Entered/Removed^b

	Variables Entered	Variables Removed	Method
Model			

1	UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1 ^a		. Enter
---	--	--	---------

a. All requested variables entered.

b. Dependent Variable: KinerjaKeuangan_Y

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.715 ^a	.512	.471	5.07210

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	969.916	3	323.305	12.567	.000 ^a
	Residual	926.142	36	25.726		
	Total	1896.057	39			

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.347	5.580		1.138	.263
	Likuiditas_X1	.032	.007	.587	4.366	.000
	Solvabilitas_X2	.001	.005	.037	.313	.756
	UkuranPerusahaan_X3	-.290	.185	-.215	-1.567	.126

a. Dependent Variable: KinerjaKeuangan_Y

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	4.87311198
Most Extreme Differences	Absolute	.141
	Positive	.114
	Negative	-.141
Kolmogorov-Smirnov Z		.891
Asymp. Sig. (2-tailed)		.405
a. Test distribution is Normal.		

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT KinerjaKeuangan_Y
  /METHOD=ENTER Likuiditas_X1 Solvabilitas_X2 UkuranPerusahaan_X3

  /RESIDUALS DURBIN.
  
```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1 ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: KinerjaKeuangan_Y

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.715 ^a	.512	.471	5.07210	1.668

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	969.916	3	323.305	12.567	.000 ^a
	Residual	926.142	36	25.726		
	Total	1896.057	39			

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.347	5.580		1.138	.263
	Likuiditas_X1	.032	.007	.587	4.366	.000
	Solvabilitas_X2	.001	.005	.037	.313	.756
	UkuranPerusahaan_X3	-.290	.185	-.215	-1.567	.126

a. Dependent Variable: KinerjaKeuangan_Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.3496	23.8236	5.4855	4.98695	40
Residual	-1.42497E1	9.58211	.00000	4.87311	40
Std. Predicted Value	-.829	3.677	.000	1.000	40
Std. Residual	-2.809	1.889	.000	.961	40

a. Dependent Variable: KinerjaKeuangan_Y

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT KinerjaKeuangan_Y

  /METHOD=ENTER Likuiditas_X1 Solvabilitas_X2 UkuranPerusahaan_X3.

```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1 ^a		Enter

a. All requested variables entered.

b. Dependent Variable: KinerjaKeuangan_Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.715 ^a	.512	.471	5.07210

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	969.916	3	323.305	12.567	.000 ^a
	Residual	926.142	36	25.726		
	Total	1896.057	39			

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	6.347	5.580		1.138	.263		
Likuiditas_X1	.032	.007	.587	4.366	.000	.752	1.331
Solvabilitas_X2	.001	.005	.037	.313	.756	.948	1.054
UkuranPerusahaan_X3	-.290	.185	-.215	-1.567	.126	.719	1.392

a. Dependent Variable:

KinerjaKeuangan_Y

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	969.916	3	323.305	12.567	.000 ^a
Residual	926.142	36	25.726		
Total	1896.057	39			

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT KinerjaKeuangan_Y
  /METHOD=ENTER Likuiditas_X1 Solvabilitas_X2 UkuranPerusahaan_X3

  /SAVE RESID.

```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1 ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: KinerjaKeuangan_Y

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.715 ^a	.512	.471	5.07210

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	969.916	3	323.305	12.567	.000 ^a
	Residual	926.142	36	25.726		
	Total	1896.057	39			

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	6.347	5.580		1.138	.263
	Likuiditas_X1	.032	.007	.587	4.366	.000
	Solvabilitas_X2	.001	.005	.037	.313	.756
	UkuranPerusahaan_X3	-.290	.185	-.215	-1.567	.126

a. Dependent Variable: KinerjaKeuangan_Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.3496	23.8236	5.4855	4.98695	40
Residual	-1.42497E1	9.58211	.00000	4.87311	40
Std. Predicted Value	-.829	3.677	.000	1.000	40
Std. Residual	-2.809	1.889	.000	.961	40

a. Dependent Variable: KinerjaKeuangan_Y

```

COMPUTE ABS=ABS (RES_2) .
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT ABS

  /METHOD=ENTER Likuiditas_X1 Solvabilitas_X2 UkuranPerusahaan_X3.

```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1 ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: ABS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.448 ^a	.200	.134	3.03395

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	83.017	3	27.672	3.006	.043 ^a
	Residual	331.376	36	9.205		
	Total	414.392	39			

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: ABS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.860	3.338		1.756	.088
	Likuiditas_X1	.007	.004	.281	1.635	.111
	Solvabilitas_X2	.001	.003	.059	.388	.700
	UkuranPerusahaan_X3	-.152	.111	-.241	-1.372	.179

a. Dependent Variable: ABS

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT KinerjaKeuangan_Y
  /METHOD=ENTER Likuiditas_X1 Solvabilitas_X2 UkuranPerusahaan_X3.

```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1 ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: KinerjaKeuangan_Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.715 ^a	.512	.471	5.07210

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	969.916	3	323.305	12.567	.000 ^a
	Residual	926.142	36	25.726		
	Total	1896.057	39			

a. Predictors: (Constant), UkuranPerusahaan_X3, Solvabilitas_X2, Likuiditas_X1

b. Dependent Variable: KinerjaKeuangan_Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.347	5.580		1.138	.263
	Likuiditas_X1	.032	.007	.587	4.366	.000
	Solvabilitas_X2	.001	.005	.037	.313	.756
	UkuranPerusahaan_X3	-.290	.185	-.215	-1.567	.126

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.347	5.580		1.138	.263
	Likuiditas_X1	.032	.007	.587	4.366	.000
	Solvabilitas_X2	.001	.005	.037	.313	.756
	UkuranPerusahaan_X3	-.290	.185	-.215	-1.567	.126

a. Dependent Variable: KinerjaKeuangan_Y



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PONOROGO – 63471

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **RIFKI AWATI SAHARA**
2. NIM : **13440619**
3. Jurusan : **Akuntansi S-1**
4. Bidang : **Manajemen Keuangan**
5. Alamat : **Jl. Kinanthi Ds. Jenangan Kab. Ponorogo**
6. Judul Skripsi : **Pengaruh Likuiditas, Solvabilitas dan Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan BUMN Yang Terdaftar di Bursa Efek Indonesia Tahun 2011 – 2015**
7. Masa Pembimbingan : **September 2016 s/d Agustus 2017**
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
23/12 2016	Revisi proposal	
31/12 2016	ACC proposal	
11-1-2017	Revisi proposal	
18-1-2017	Revisi proposal	
18-1-2017	ACC proposal	
16-5-2017	Revisi proposal	
	Revisi bab 1, 2, 3	
23-5-2017	Revisi bab 4-5	
6-6-2017	Revisi bab 5	
13-6-2017	Revisi bab 4, 5	
7-7-2017	Revisi hal depan	
11-7-2017	Revisi hal dep	
18-7-2017	Revisi bab 3, 4, 5	
27-7-2017	Revisi bab 4	
28-7-2017	Revisi lampiran	
29-7-2017	ACC bab 1-5	

Tanggal Disetujui	BAB	Paraf Pembimbing

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

Pembimbing,


Dra. Hj. KHUSNATUL Z. W, MM, AK, CA
 NIK. 19670822 199705 12

Ponorogo, 26 Oktober 2016
 Dekan,


FTI RAPINI, SE, MM
 NIP. 19630505 199003 2 003