

Tabel Sampel penelitian

No	Kode perusahaan	Nama perusahaan
1	INTP	PT.Indocement Tunggul Prakasa Tbk
2	SMCB	PT.Holcim Indonesia Tbk
3	SMGR	PT.Semen Indonesia Tbk
4	AMFG	PT.Asahimas Flaot Glass Tbk
5	ARNA	PT.Arwana Citramulia Tbk
6	IKAI	PT.Intikeramik alam industri Tbk
7	KIAS	PT.Keramika Indonesia Asosiasi Tbk
8	MILIA	PT.Mulia Industrindo Tbk
9	TOTO	PT.Surya Toto Indonesia Tbk
10	ALKA	PT.Alakasa Industrindo Tbk
11	ALMI	PT.Alimindo Light Metal Industri Tbk
12	BTON	PT.Betonjaya Manunggal Tbk
13	GDST	PT.Gunawan Dianjaya Stell Tbk
14	INAI	PT.Indal Alumunium Industry Tbk
15	JPRS	PT.Jaya Partstell Tbk
16	LION	PT.Lion Metal Works Tbk
17	LMSH	PT.Lionmesh Prima Tbk
18	PICO	PT.Keramik Indah Corindo Tbk
19	BUDI	PT.Budi startech dan Sweteneer Tbk
20	DPNS	PT.Duta Pertiwi Nusantara Tbk
21	EKAD	PT.Ekadharma Internasional Tbk
22	INCI	PT.Intiwijaya Internasional Tbk
23	SOBI	PT.Soreni Agro Asia Corindo Tbk
24	SRSN	PT.Indo Acidatama Tbk

25	UNIC	PT.unggul Indah Cahaya Tbk
26	AKPI	PT.Argha Karya Prima Industri Tbk
27	BRNA	PT.Berlina Tbk
28	IGAR	PT.Champion Pacific Indonesia Tbk
29	SIAP	PT.Sekawan Inti Prima Tbk
30	SIMA	PT.Slawani Makmur Tbk
31	TRST	PT.Trias Sentosa Tbk
31	YPAS	PT.Yana Prima Hastapersada Tbk
33	CPIN	PT.Charoen Pokphand Tbk
34	JPFA	PT.Japfa Comfeed Indonesia Tbk
35	MAIN	PT.Malindo Feedmilk Tbk
36	SIPD	PT.Sierad Pources Tbk
37	SULI	PT.Suli Global Tbk
38	TIRT	PT.Tirta Mahakam Resources Tbk
39	FASW	PT.Fajar Surya Wajesa Tbk
40	KBRI	PT.kertas basuki rahmat indonesia Tbk
41	SPMA	PT.Suparma Tbk
42	KRAH	PT.Grand Kartech Tbk
43	ASII	PT.Astra Internasional Tbk
44	GJTI	PT.Gajah Tunggal Tbk
45	IMAS	PT.Indomobil Sukses Internasional Tbk
46	NIPS	PT.Nipress Tbk
47	SMMA	PT.Multiartha Tbk
48	MYTX	PT.Apac Citra Centerex Tbk
49	TRIS	PT.Trisula Internasional Tbk
50	UNIT	PT.Nusantara Inti Corpora Tbk

51	BIMA	PT.Primarindo Asia Infrastructure Tbk
52	BATA	PT.Sepatu Bata Tbk
53	IKBI	PT.Sumu Kabel Tbk
54	JECC	PT.jembo cable company Tbk
55	KBLI	PT.KMI Wire CABLE Tbk
56	VOKS	PT.Voksel Electric Tbk
57	ADES	PT.Akasha Wira Internasional Tbk
58	AISA	PT.Tiga Pilar Indofood Sejahtera Tbk
59	CEKA	PT.wilmar Cahaya Indonesia Tbk
60	DLTA	PT.Delta Jakarta Tbk
61	ICBP	PT.Indofoof Cbp Sukses Makmur Tbk
62	INDF	PT.Indofood Sukses Makmur Tbk
63	MLBI	PT.Multi Bintang Indonesia Tbk
64	MYOR	PT.Mayora Indah Tbk
65	PSDN	PT.Prasidha Aneka Niaga Tbk
66	ROTI	PT.Nippon Indosari Tbk
67	STTP	PT.Siantar Top Tbk
68	ULTJ	PT.Ultrajaya Milk Indonesia Tbk
69	GGRM	PT.Gudang Garem Tbk
70	HMSP	PT.HM Soempoerna Tbk
71	RIMBA	PT.bentoel Internasional Investama Tbk
72	WIIM	PT.wiamilak inti makmur Tbk
73	DVLA	PT.Daya Varia Labotarorier Tbk
74	KAEF	PT.Kimia Farma Tbk
75	KLBF	PT.Kalbe Farma Tbk
76	MERK	PT.Merk Tbk

77	PYFA	PT.Pyirofandama Tbk
78	SCPI	PT.Merck Sharp Tbk
79	SIDO	PT.Industri Jamu dan Farmasi sidomuncul Tbk
80	TSPC	PT.Tempo Scan Pacific Tbk

Tabel 4.1 Prosedur Pemilihan Sampel

No	Kriteria	Jumlah
1	Perusahaan Manufaktur yang terdaftar di BEI pada tahun 2013-2015	128
2	Perusahaan yang tidak masuk kriteria sampel : a. Perusahaan manufaktur yang tidak mempublikasikan laporan tahunan (annual report) dan laporan keuangan (summary of financial statement) dalam website BEI 2013-2015 b. Menyajikan laporan keuangan yang lengkap tahun 2013-2015 c. Perusahaan Manufaktur yang tidak menyediakan data laporan keuangan dalam bentuk mata uang rupiah	(12) (13) (23)
3	Jumlah Sampel Terseleksi	80
6	Total Observasi penelitian selama 3 tahun	240

Sumber : www.idx.com dan data diolah 2017-07-13

Tabel 4.2
Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimu m	Maximu m	Mean	Std. Deviation
Income Smothing	240	,03	3,88	1,1772	,86867
Cash Holding	240	,01	,43	,1339	,10070
Ukuran Perusahaan	240	20,48	23,02	21,8538	,64736
Profitabilitas	240	-1,91	3,59	,9517	1,03285
Nilai Perusahaan	240	,01	,98	,2207	,25586
Valid N (listwise)	240				

Sumber: data diolah 2017-07-11

Tabel 4.3
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			240
Normal Parameters ^{a,b}	Mean		0E-7
	Std. Deviation		,40663531
Most Extreme Differences	Absolute		,076
	Positive		,050
	Negative		-,076
Kolmogorov-Smirnov Z			1,171
Asymp. Sig. (2-tailed)			,129

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.4
Uji Multikolineritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1,186	1,355		-,875	,382		
Cash Holding	,020	,355	,005	,057	,000	,549	1,821
Ukuran Perusahaan	,052	,060	,082	,861	,000	,465	2,148
Profitabilitas	-,022	,029	-,056	-,756	,450	,778	1,285

Nilai Perusahaan	-,024	,105	-,015	-,231	,818	,981	1,019
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a. Dependent Variable: log1

Tabel 4.5
Uji Autokorelasi

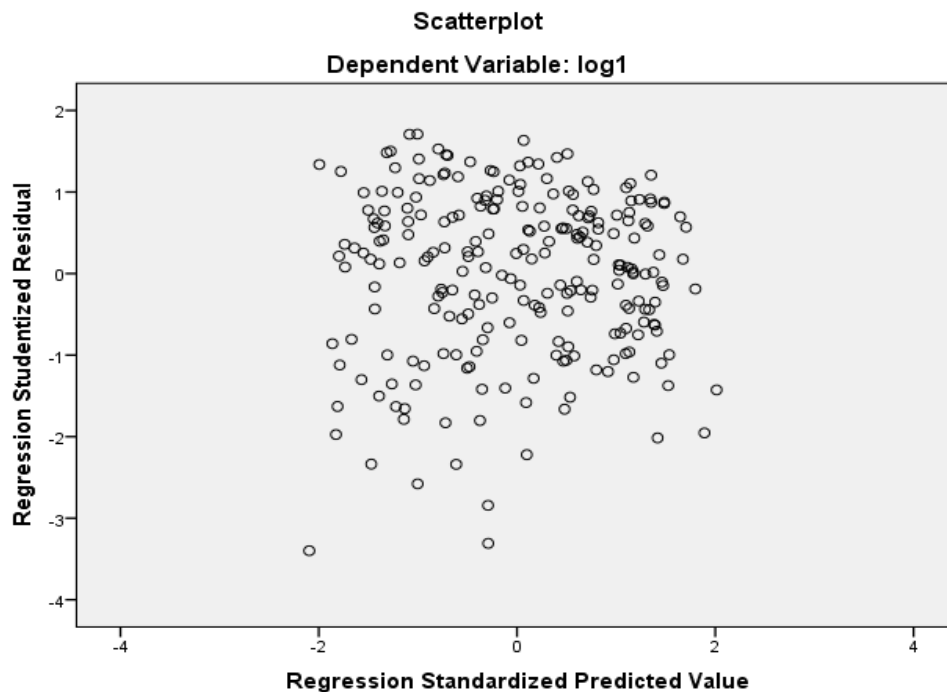
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,116 ^a	,013	-,003	,41008	1,421

a. Predictors: (Constant), Nilai Perusahaan , Ukuran Perusahaan , Profitabilitas, Cash Holding

b. Dependent Variable: log1

Tabel 4.6
Uji Heterokedastisitas



Tabel 4.7

Koofisien Determinasi (Godness of Fit Test)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,116 ^a	,172	-,003	,41008	1,421

a. Predictors: (Constant), Nilai Perusahaan , Ukuran Perusahaan , Profitabilitas, Cash Holding

b. Dependent Variable: log1

Tabel 4.8

Uji Kelayakan Model (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,539	4	,135	2,802	,000 ^b
	Residual	39,519	235	,168		
	Total	40,058	239			

a. 0,0005467

b. Predictors: (Constant), Nilai Perusahaan , Ukuran Perusahaan , Profitabilitas, Cash Holding

Tabel 4.9
Uji Statistik (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1,186	1,355		-,875	,382		
Cash Holding	,020	,355	,005	,057	,000	,549	1,821
Ukuran Perusahaan	,052	,060	,082	,861	,000	,465	2,148
Profitabilitas	-,022	,029	-,056	-,756	,450	,778	1,285
Nilai Perusahaan	-,024	,105	-,015	-,231	,818	,981	1,019

a. Dependent Variable: log1