## LAMPIRAN

**Lampiran 1: Populasi Perusahaan CGPI Tahun 2007-2011**

| No. | Nama Perusahaan |
|---|---|
| 1. | PT Aneka Tambang (Persero) Tbk |
| 2. | PT Bank CIMB Niaga Tbk |
| 3. | PT Bank Mandiri (Persero) Tbk |
| 4. | PT Garuda Indonesia (Persero) |
| 5. | PT Telekomunikasi Indonesia Tbk |
| 6. | PT United Tractors Tbk |
| 7. | PT Adhi Karya (Persero) Tbk |
| 8. | PT Astra Otoparts Tbk |
| 9. | PT Bakrieland Development Tbk |
| 10. | PT Bank ICB Bumiputera Tbk |
| 11. | PT Bank Negara Indonesia (Persero) |
| 12. | PT Bukit Asam (Persero)Tbk |
| 13. | PT ElnusaTbk |
| 14. | PT Jamsostek (Persero) |
| 15. | PT Jasa Marga (Persero)Tbk |
| 16. | PT Timah Indonesia (Persero)Tbk |
| 17. | PT Bakrie Telecom Tbk |
| 18. | PT Bumi Resources Tbk |
| 19. | PT Wijayakarya (Persero) Tbk |
| 20. | PT Kereta Api Indonesia (Persero) |
| 21. | PT Indo Tambangraya Megah Tbk |
| 22. | PT Pertamina Persero |
| 23 | PT Bank Tabungan Negara (Persero) Tbk |
| 24. | PT Bank BPD JABAR & BANTEN Tbk |
| 25. | PT Bakrie and Brothers Tbk |
| 26. | PT Panorama Transportasi Tbk |
| 27. | PT Indosat Tbk |
| 28. | PT Bank NISP Tbk |

| | |
|---|---|
| 29. | PT BFI Finance Tbk |
| 30. | PT Citra Marga Nushapala Persada Tbk |
| 31. | PT Pembangunan Jaya Ancol Tbk |
| 32. | PT Astra Graphia Tbk |
| 33. | PT Kalbe Farma Tbk |
| 34. | PT Bank Permata Tbk |
| 35. | PT Perusahaan Gas Negara (Persero) Tbk |
| 36. | PT Astra Otoparts II Tbk |
| 37. | PT Recapital Advisors |
| 38. | PT Indocare Citrapacific |
| 39. | PT BankDKI |
| 40. | PT Asuransi Jasa Indonesia (Persero) |
| 41. | PT Jamsostek (Persero) |
| 42. | PT Medco International Tbk |
| 43. | PT Apexindo Pratama Tbk |
| 44. | PT Angkasa Pura II (Persero) |
| 45. | PT Krakatau Engineering |
| 46. | PT Krakatau Bandar Samudra |
| 47. | PT Krakatau Industrial Estate Cilegon |
| 48. | PT Krakatau Citra Industri |
| 49. | PT Kawasan Berikat Nusantara (Persero) |
| 50. | PT Medco International Tbk |

Sumber: *The Indonesian Institute for Corporate Governance* (IICG)

**Lampiran 2**
**ROA Perusahaan Sampel (CGPI tahun 2007-2011)**

| No | Kode | ROA | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 16 | 9 | 14 | 10 | 11 | 12 |
| 2. | ANTM | 43 | 12 | 6 | 14 | 13 | 17,6 |
| 3. | UNTR | 10 | 12 | 16 | 13 | 17 | 13,6 |
| 4. | ELSA | 5 | 4 | 11 | 2 | 1 | 4,6 |
| 5. | JSMR | 2 | 5 | 6 | 7 | 8 | 5,6 |
| 6. | ADHI | 3 | 2 | 6 | 7 | 5 | 4,6 |
| 7. | BUMI | 28 | 19 | 8 | 4 | 3 | 12,4 |
| 8. | PTBA | 18 | 28 | 34 | 23 | 27 | 26 |
| | | | | | | | |
| **Jumlah** | | 125 | 91 | 101 | 80 | 85 | 96,4 |
| **Rata-rata** | | 15,625 | 11,375 | 12,625 | 10 | 10,625 | 12,05 |
| **Max** | | 43 | 28 | 34 | 23 | 27 | 26 |
| **Min** | | 2 | 2 | 6 | 2 | 1 | 4,6 |

**Lampiran 3**
**ROE Perusahaan CGPI tahun 2007-2011**

| No | Kode | ROE | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 39 | 31 | 30 | 26 | 23 | 29,8 |
| 2. | ANTM | 58 | 17 | 7 | 18 | 18 | 23,6 |
| 3. | UNTR | 26 | 24 | 28 | 24 | 21 | 24,6 |
| 4. | ELSA | 11 | 1 | 24 | 3 | 2 | 8,2 |
| 5. | JSMR | 5 | 11 | 14 | 14 | 14 | 11,6 |
| 6. | ADHI | 21 | 14 | 23 | 21 | 18 | 19,4 |
| 7. | BUMI | 70 | 32 | 25 | 30 | 25 | 36,4 |
| 8. | PTBA | 18 | 28 | 34 | 23 | 27 | 26 |
| | | | | | | | |
| **Jumlah** | | 248 | 158 | 185 | 159 | 148 | 179,6 |
| **Rata-rata** | | 31 | 19,75 | 23,125 | 19,875 | 18,5 | 22,45 |
| **Max** | | 70 | 32 | 34 | 30 | 27 | 36,4 |
| **Min** | | 5 | 1 | 7 | 3 | 2 | 8,2 |

**Lampiran 4**
**DTA Perusahaan CGPI tahun 2007-2011**

| No | Kode | DTA | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 48 | 52 | 49 | 44 | 41 | 46,8 |
| 2. | ANTM | 27 | 21 | 17 | 22 | 29 | 23,2 |
| 3. | UNTR | 56 | 51 | 43 | 46 | 41 | 47,4 |
| 4. | ELSA | 55 | 51 | 54 | 47 | 57 | 52,8 |
| 5. | JSMR | 55 | 53 | 52 | 56 | 57 | 54,6 |
| 6. | ADHI | 87 | 88 | 87 | 82 | 84 | 85,6 |
| 7. | BUMI | 58 | 73 | 80 | 81 | 84 | 75,2 |
| 8. | PTBA | 32 | 33 | 28 | 26 | 29 | 29,6 |
| | | | | | | | |
| **Jumlah** | | 418 | 422 | 410 | 404 | 422 | 415,2 |
| **Rata-rata** | | 52,25 | 52,75 | 51,25 | 50,5 | 52,75 | 51,9 |
| **Max** | | 87 | 88 | 87 | 82 | 84 | 85,6 |
| **Min** | | 27 | 21 | 17 | 22 | 29 | 23,2 |

**Lampiran 5**
**DER Perusahaan CGPI tahun 2007-2011**

| No | Kode | DER | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 119 | 141 | 126 | 99 | 89 | 114,8 |
| 2. | ANTM | 38 | 26 | 21 | 28 | 41 | 30,8 |
| 3. | UNTR | 127 | 105 | 76 | 84 | 69 | 92,2 |
| 4. | ELSA | 126 | 104 | 120 | 89 | 103 | 108,4 |
| 5. | JSMR | 128 | 118 | 117 | 127 | 132 | 124,4 |
| 6. | ADHI | 181 | 123 | 117 | 98 | 117 | 127,2 |
| 7. | BUMI | 126 | 111 | 102 | 13 | 143 | 99 |
| 8. | PTBA | 48 | 51 | 40 | 36 | 41 | 43,2 |
| | | | | | | | |
| **Jumlah** | | 893 | 779 | 719 | 574 | 735 | 740 |
| **Rata-rata** | | 111,625 | 97,375 | 89,875 | 71,75 | 91,875 | 92,5 |
| **Max** | | 181 | 141 | 126 | 127 | 143 | 127,2 |
| **Min** | | 38 | 26 | 21 | 13 | 41 | 30,8 |

**Lampiran 6**
**CR Perusahaan CGPI tahun 2007-2011**

| No | Kode | Current Ratio (CR) | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 76 | 54 | 60 | 91 | 96 | 75,4 |
| 2. | ANTM | 298 | 289 | 331 | 190 | 388 | 299,2 |
| 3. | UNTR | 134 | 164 | 165 | 157 | 172 | 158,4 |
| 4. | ELSA | 108 | 139 | 153 | 162 | 125 | 137,4 |
| 5. | JSMR | 308 | 316 | 116 | 39 | 33 | 162,4 |
| 6. | ADHI | 105 | 75 | 107 | 119 | 110 | 103,2 |
| 7. | BUMI | 142 | 117 | 109 | 189 | 153 | 142 |
| 8. | PTBA | 199 | 228 | 232 | 332 | 323 | 262,8 |
| | | | | | | | |
| **Jumlah** | | 1370 | 1382 | 1273 | 1279 | 1400 | 1340,8 |
| **Rata-rata** | | 171,25 | 172,75 | 159,125 | 159,875 | 175 | 167,6 |
| **Max** | | 308 | 316 | 331 | 332 | 388 | 299,2 |
| **Min** | | 76 | 54 | 60 | 39 | 33 | 75,4 |

**Lampiran 7**
**Cash Ratio Perusahaan CGPI tahun 2007-2011**

| No | Kode | Cash Ratio (CS) | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 49 | 26 | 27 | 45 | 43 | 38 |
| 2. | ANTM | 52 | 5 | 4 | 2 | 7 | 14 |
| 3. | UNTR | 20 | 42 | 38 | 14 | 48 | 32,4 |
| 4. | ELSA | 12 | 34 | 68 | 57 | 51 | 44,4 |
| 5. | JSMR | 99 | 87 | 76 | 97 | 88 | 89,4 |
| 6. | ADHI | 11 | 9 | 7 | 7 | 11 | 9 |
| 7. | BUMI | 17 | 11 | 3 | 12 | 10 | 10,6 |
| 8. | PTBA | 3 | 2 | 3 | 4 | 4 | 3,2 |
| | | | | | | | |
| **Jumlah** | | 263 | 216 | 226 | 238 | 262 | 241 |
| **Rata-rata** | | 32,875 | 27 | 28,25 | 29,75 | 32,75 | 30,125 |
| **Max** | | 99 | 87 | 76 | 97 | 88 | 89,4 |
| **Min** | | 3 | 2 | 3 | 2 | 4 | 3,2 |

## Lampiran 8
## DPR Perusahaan CGPI tahun 2007-2011

| No | Kode | DPR | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 46 | 75 | 56 | 47 | 55 | 55,8 |
| 2. | ANTM | 40 | 40 | 40 | 40 | 40 | 40 |
| 3. | UNTR | 40 | 36 | 40 | 37 | 52 | 41 |
| 4. | ELSA | 16 | 20 | 70 | 30 | 29 | 33 |
| 5. | JSMR | 26 | 50 | 60 | 60 | 41 | 47,4 |
| 6. | ADHI | 21 | 25 | 31 | 31 | 30 | 27,6 |
| 7. | BUMI | 14 | 20 | 30 | 31 | 15 | 22 |
| 8. | PTBA | 50 | 48 | 45 | 60 | 60 | 52,6 |
| | | | | | | | |
| **Jumlah** | | 253 | 314 | 372 | 336 | 322 | 319,4 |
| **Rata-rata** | | 31,625 | 39,25 | 46,5 | 42 | 40,25 | 39,925 |
| **Max** | | 50 | 75 | 70 | 60 | 60 | 55,8 |
| **Min** | | 14 | 20 | 30 | 30 | 15 | 22 |

## Lampiran 9
## GCG Perusahaan CGPI tahun 2007-2011

| No | Kode | GCG | | | | | Rata-rata |
|---|---|---|---|---|---|---|---|
| | | 2007 | 2008 | 2009 | 2010 | 2011 | |
| 1. | TLKM | 81,31 | 88,67 | 88,98 | 89,04 | 89,1 | 87,42 |
| 2. | ANTM | 82,07 | 85,87 | 85,91 | 85,99 | 86,15 | 85,198 |
| 3. | UNTR | 81,53 | 85,44 | 85,73 | 86,89 | 87,36 | 85,39 |
| 4. | ELSA | 80,43 | 81,74 | 82,23 | 82,55 | 82,77 | 81,944 |
| 5. | JSMR | 79,39 | 81,62 | 81,76 | 82,65 | 83,41 | 81,766 |
| 6. | ADHI | 81,79 | 81,54 | 82,11 | 82,23 | 77,28 | 80,99 |
| 7. | BUMI | 70,23 | 73,82 | 74,32 | 69,33 | 70,83 | 71,706 |
| 8. | PTBA | 80,87 | 82,27 | 83,31 | 84,11 | 84,33 | 82,978 |
| | | | | | | | |
| **Jumlah** | | 637,62 | 660,97 | 664,35 | 662,79 | 661,23 | 657,392 |
| **Rata-rata** | | 79,703 | 82,621 | 83,044 | 82,849 | 82,654 | 82,174 |
| **Max** | | 82,07 | 88,67 | 88,98 | 89,04 | 89,1 | 87,42 |
| **Min** | | 70,23 | 73,82 | 74,32 | 69,33 | 70,83 | 71,706 |

**Lampiran 10**
**Input Data SPSS 16.0**

| ROA | ROE | DTA | DER | Current Ratio | Cash Ratio | DPR | GCG |
|---|---|---|---|---|---|---|---|
| 0.16 | 0.39 | 0.48 | 1.19 | 0.76 | 0.49 | 0.46 | 81.31 |
| 0.09 | 0.31 | 0.52 | 1.41 | 0.54 | 0.26 | 0.75 | 88.67 |
| 0.14 | 0.3 | 0.49 | 1.26 | 0.6 | 0.27 | 0.56 | 88.98 |
| 0.1 | 0.26 | 0.44 | 0.99 | 0.91 | 0.45 | 0.47 | 89.04 |
| 0.11 | 0.23 | 0.41 | 0.89 | 0.96 | 0.43 | 0.55 | 89.1 |
| 0.43 | 0.58 | 0.27 | 0.38 | 2.98 | 0.52 | 0.4 | 82.07 |
| 0.12 | 0.17 | 0.21 | 0.26 | 2.89 | 0.05 | 0.4 | 85.87 |
| 0.06 | 0.07 | 0.17 | 0.21 | 3.31 | 0.04 | 0.4 | 85.91 |
| 0.14 | 0.18 | 0.22 | 0.28 | 1.9 | 0.02 | 0.4 | 85.99 |
| 0.13 | 0.18 | 0.29 | 0.41 | 3.88 | 0.07 | 0.4 | 86.15 |
| 0.1 | 0.26 | 0.56 | 1.27 | 1.34 | 0.2 | 0.4 | 81.53 |
| 0.12 | 0.24 | 0.51 | 1.05 | 1.64 | 0.42 | 0.36 | 85.44 |
| 0.16 | 0.28 | 0.43 | 0.76 | 1.65 | 0.38 | 0.4 | 85.73 |
| 0.13 | 0.24 | 0.46 | 0.84 | 1.57 | 0.14 | 0.37 | 86.89 |
| 0.17 | 0.21 | 0.41 | 0.69 | 1.72 | 0.48 | 0.52 | 87.36 |
| 0.05 | 0.11 | 0.55 | 1.26 | 1.08 | 0.12 | 0.16 | 80.43 |
| 0.04 | 0.01 | 0.51 | 1.04 | 1.39 | 0.34 | 0.2 | 81.74 |
| 0.11 | 0.24 | 0.54 | 1.2 | 1.53 | 0.68 | 0.7 | 82.23 |
| 0.02 | 0.03 | 0.47 | 0.89 | 1.62 | 0.57 | 0.3 | 82.55 |
| 0.01 | 0.02 | 0.57 | 1.03 | 1.25 | 0.51 | 0.29 | 82.77 |
| 0.02 | 0.05 | 0.55 | 1.28 | 3.08 | 0.99 | 0.26 | 79.39 |
| 0.05 | 0.11 | 0.53 | 1.18 | 3.16 | 0.87 | 0.5 | 81.62 |
| 0.06 | 0.14 | 0.52 | 1.17 | 1.16 | 0.76 | 0.6 | 81.76 |
| 0.07 | 0.14 | 0.56 | 1.27 | 0.39 | 0.97 | 0.6 | 82.65 |
| 0.08 | 0.14 | 0.57 | 1.32 | 0.33 | 0.88 | 0.41 | 83.41 |
| 0.03 | 0.21 | 0.87 | 1.81 | 1.05 | 0.11 | 0.21 | 81.79 |
| 0.02 | 0.14 | 0.88 | 1.23 | 0.75 | 0.09 | 0.25 | 81.54 |
| 0.06 | 0.23 | 0.87 | 1.17 | 1.07 | 0.07 | 0.31 | 82.11 |
| 0.07 | 0.21 | 0.82 | 0.98 | 1.19 | 0.07 | 0.31 | 82.23 |
| 0.05 | 0.18 | 0.84 | 1.17 | 1.1 | 0.11 | 0.3 | 77.28 |
| 0.28 | 0.7 | 0.58 | 1.26 | 1.42 | 0.17 | 0.14 | 70.23 |
| 0.19 | 0.32 | 0.73 | 1.11 | 1.17 | 0.11 | 0.2 | 73.82 |
| 0.08 | 0.25 | 0.8 | 1.02 | 1.09 | 0.03 | 0.3 | 74.32 |
| 0.04 | 0.3 | 0.81 | 0.13 | 1.89 | 0.12 | 0.31 | 69.33 |
| 0.03 | 0.25 | 0.84 | 1.43 | 1.53 | 0.1 | 0.15 | 70.83 |
| 0.18 | 0.27 | 0.32 | 0.48 | 1.99 | 0.03 | 0.5 | 80.87 |
| 0.28 | 0.42 | 0.33 | 0.51 | 2.28 | 0.02 | 0.48 | 82.27 |
| 0.34 | 0.47 | 0.28 | 0.4 | 2.32 | 0.03 | 0.45 | 83.31 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 0.23 | 0.31 | 0.26 | 0.36 | 3.32 | 0.04 | 0.6 | 84.11 |
| 0.27 | 0.38 | 0.29 | 0.41 | 3.23 | 0.04 | 0.6 | 84.33 |

**Lampiran 11 : Hasil Analisis dengan program SPSS 16.0 *for Windosw***

**One-Sample Kolmogorov-Smirnov Test**

| | | ROA | ROE | DTA | DER | CR | Cash | DPR | GCG |
|---|---|---|---|---|---|---|---|---|---|
| N | | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| Normal Parameters[a] | Mean | .1205 | .2383 | .5190 | .9250 | 1.6760 | .3012 | .3993 | 82.1740 |
| | Std. Deviation | .09503 | .14180 | .20354 | .41109 | .91606 | .29307 | .15083 | 4.89019 |
| Most Extreme Differences | Absolute | .144 | .132 | .157 | .153 | .161 | .209 | .098 | .205 |
| | Positive | .144 | .132 | .157 | .120 | .161 | .209 | .098 | .078 |
| | Negative | -.122 | -.069 | -.116 | -.153 | -.107 | -.169 | -.077 | -.205 |
| Kolmogorov-Smirnov Z | | .909 | .836 | .994 | .969 | 1.020 | 1.321 | .620 | 1.296 |
| Asymp. Sig. (2-tailed) | | .381 | .487 | .276 | .305 | .249 | .061 | .837 | .070 |

a. Test distribution is Normal

## Hasil Uji Autokorelasi

**Model Summary**[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .733[a] | .537 | .436 | .11332 | 1.635 |

a. Predictors: (Constant), GCG, CR, Cash, ROE, DER, DTA, ROA

b. Dependent Variable: DPR

## Uji Heterokedastisitas

**Correlations**

| | | | Abs_Res |
|---|---|---|---|
| Spearman's rho | ROA | Correlation Coefficient | .097 |
| | | Sig. (2-tailed) | .553 |
| | | N | 40 |
| | ROE | Correlation Coefficient | .054 |
| | | Sig. (2-tailed) | .741 |
| | | N | 40 |
| | DTA | Correlation Coefficient | -.125 |
| | | Sig. (2-tailed) | .441 |
| | | N | 40 |
| | DER | Correlation Coefficient | .103 |
| | | Sig. (2-tailed) | .526 |
| | | N | 40 |
| | CR | Correlation Coefficient | .067 |
| | | Sig. (2-tailed) | .682 |
| | | N | 40 |
| | Cash | Correlation Coefficient | .255 |
| | | Sig. (2-tailed) | .112 |
| | | N | 40 |
| | GCG | Correlation Coefficient | .032 |
| | | Sig. (2-tailed) | .845 |
| | | N | 40 |
| | Abs_Res | Correlation Coefficient | 1.000 |
| | | Sig. (2-tailed) | . |
| | | N | 40 |

**. Correlation is significant at the 0.01 level (2-tailed).

## Hasil Analisis Regresi Tahap I

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 96.790 | 3.876 | | 24.973 | .000 |
| | ROA | 14.152 | 17.180 | .275 | .824 | .416 |
| | ROE | -18.816 | 9.909 | -.546 | -1.899 | .066 |
| | DTA | -21.428 | 4.939 | -.892 | -4.338 | .000 |
| | DER | 3.363 | 2.407 | .283 | 1.397 | .172 |
| | CR | -1.861 | .860 | -.349 | -2.164 | .038 |
| | Cash | -2.349 | 2.351 | -.141 | -.999 | .325 |

a. Dependent Variable: GCG

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .753[a] | .567 | .488 | 3.49942 |

a. Predictors: (Constant), Cash, DTA, ROE, CR, DER, ROA

## Uji Regresi Tahap II

**Coefficients[a]**

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|
| | B | Std. Error | Beta | | |
| ´(Constant) | -1.148 | .560 | | -2.051 | .049 |
| ROA | -.684 | .562 | -.431 | -1.217 | .232 |
| ROE | .706 | .338 | .663 | 2.088 | .045 |
| DTA | -.070 | .200 | -.094 | -.349 | .729 |
| DER | -.115 | .080 | -.315 | -1.439 | .160 |
| CR | -.009 | .030 | -.054 | -.298 | .768 |
| Cash | .206 | .077 | .400 | 2.662 | .012 |
| GCG | .019 | .006 | .615 | 3.363 | .002 |

a. Dependent Variable:
DPR

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .733[a] | .537 | .436 | .11332 |

a. Predictors: (Constant), GCG, CR, Cash, ROE, DER, DTA, ROA