

DAFTAR PUSTAKA

Agus Sartono. (2001). **Manajemen Keuangan, Teori dan aplikasi**. Yogyakarta : BPFE Universitas Gajah Mada

Bambang Riyanto. (2001). **Dasar – dasar Pembelanjaan Perusahaan**. Yogyakarta : BPFE Universitas Gajah Mada

Sugiyono. (2009). **Metode Penelitian Bisnis**. Bandung: Pustaka

Tjiptono Darmaji. (2001). **Pasar Modal di Indonesia Pendekatan Tanya jawab** Jakarta : Salemba Empat

Hanafi, Mamduh M. dan Abdul Halim, 2000, **Analisis Laporan Keuangan**, UPP
AMP YKPN.

Harahap, Sofyan Syafri, 2009. “**Analisis kritis atas laporan keuangan**”. Edisi pertama, PT.Rajagrafindo, Jakarta.

Munawir, S, 2004, **Analisa Laporan Keuangan Edisi Keempat**, Liberty, Yogyakarta.

Kwandinata, Kwan. Billy. 2005. “ **Analisis Pengaruh Debt To Equity Ratio, Net Profit Margin, Total Assets Turnover dan Institutional Ownership Terhadap Return On Equity** ”. Tesis Universitas Diponegoro Semarang.

PT. Bursa Efek Indonesia (BEI). **Indonesian Capital Market Directory (ICMD)**. 2006-2007, 2008-2009, dan 2010-2011. Makassar

Santosa, Debora. Setiati. 2009. “ **Analisis Current Ratio, Total Asset Trunover, dan Debt to Equity Ratio terhadap ROE**”. Skripsi Universitas Diponegoro Semarang.

C, Trihendradi. 2011. **Langkah Mudah Melakukan Analisis Statistik Menggunakan SPSS 19**, Yogyakarta : Badan Penerbit Andi Yogyakarta

Sawir, Agnes. 2001. **Analisis Kinerja Keuangan dan Perencanaan Keuangan Perusahaan**, Penerbit BPFE, Yogyakarta.

Santosa, Debora. Setiati. 2009. “ **Analisis Current Ratio, Total Asset Trunover, dan Debt to Equity Ratio terhadap ROE** ”. Skripsi Universitas Diponegoro Semarang.

Bursa Efek Indonesia, Jl. Petterani Makassar

Link Website :

www.idx.co.id

www.yahoo.com

www.jcx.com

www.yahoo-finance.com

LAMPIRAN

Data Total Aktiva, Total Ekuitas, Total Debt, dan Rasio Keuangan DER dan ROE

**Perusahaan – perusahaan industri Tekstil dan Garment yang terdaftar di BEI
Periode 2006 - 2010 (dalam persen)**

Nama Perusahaan	Tahun	Aktiva	Ekuitas	Debt	Laba Bersih	DER	ROE
PT. Agro pantes Tbk	2006	1,960,252	-141,185	2,101,437	-17,823	-14.88	0.13
	2007	1,866,001	300,970	1,565,031	-179,144	5.20	-0.60
	2008	1,724,241	112,468	1,611,773	-188,504	14.33	-1.68
	2009	1,461,056	36,723	1,424,333	-75,744	38.79	-2.06
	2010	1,428,234	211,904	1,216,330	-125,016	5.74	-0.59
PT. Nusantara Inti Corpora Tbk	2006	121,307	120,655	652	-356	0.01	0.00
	2007	288,719	123,858	56,059	3,203	0.45	0.03
	2008	288,122	125,924	53,202	2,065	0.42	0.02
	2009	310,308	128,009	73,129	2,084	0.57	0.02
	2010	309,792	129,357	71,071	1,347	0.55	0.01
PT. Ever Shine Textile Industry Tbk	2006	530,647	286,407	244,325	-5,148	0.85	-0.02
	2007	540,722	271,097	269,621	-1,530	0.99	-0.01
	2008	530,248	249,073	281,170	-2,202	1.13	-0.01
	2009	518,857	256,793	262,060	7,687	1.02	0.03
	2010	583,253	256,181	327,067	1,487	1.28	0.01
PT. Hanson International Tbk	2006	669,270	226,458	442,812	-92,107	1.96	-0.41
	2007	524,778	892,920	435,486	-13,717	0.49	-0.02
	2008	223,200	-160,123	162,355	-25,108	-1.01	0.16
	2009	901,048	-146,177	147,078	13,946	-1.01	-0.10
	2010	133,216	-112,544	245,009	33,681	-2.18	-0.30
PT. Eratex Djaja Tbk	2006	307,056	-18,803	325,850	-6,050	-17.33	0.32
	2007	293,442	-22,695	316,128	-2,511	-13.93	0.11
	2008	169,256	-134,648	303,895	-110,336	-2.26	0.82
	2009	97,776	-158,345	256,112	-25,372	-1.62	0.16
	2010	115,328	-206,427	321,754	-48,492	-1.56	0.23
PT. Sunson Textile Manufacture Tbk	2006	878,135	223,894	654,241	-15,509	2.92	-0.07
	2007	898,750	225,959	672,790	2,065	2.98	0.01
	2008	900,907	282,120	618,787	-68,764	2.19	-0.24
	2009	877,231	313,255	563,976	31,135	1.80	0.10
	2010	872,459	323,173	549,285	9,918	1.70	0.03

PT. Karwell Indonesia Tbk	2006	321,196	-279,670	348,525	-74,430	-1.25	0.27
	2007	833,093	142,370	690,173	60,200	4.85	0.42
	2008	952,742	982,420	854,088	-60,392	0.87	-0.06
	2009	819,565	131,524	687,508	-6,949	5.23	-0.05
	2010	73,648	-98,828	172,448	-1.813	-1.74	0.00
PT. Pan Brother Tex Tbk	2006	553,846	118,206	441,171	9,748	3.73	0.08
	2007	833,093	142,370	690,173	24,638	4.85	0.17
	2008	952,742	982,420	854,088	-41,258	0.87	-0.04
	2009	819,565	131,524	687,508	33,282	5.23	0.25
	2010	887,284	167,132	719,716	35,608	4.31	0.21
PT. Indorama Synthetics Tbk	2006	535,224	213,214	322,011	18,076	1.51	0.08
	2007	587,470	223,870	363,600	21,763	1.62	0.10
	2008	667,596	267,043	400,552	81,119	1.50	0.30
	2009	512,326	239,935	272,392	10,680	1.14	0.04
	2010	536,881	270,160	266,721	11,215	0.99	0.04
PT. Polycem Indonesia Tbk	2006	149,169	13,925	135,243	4,529	9.71	0.33
	2007	416,134	131,913	284,138	57,977	2.15	0.44
	2008	385,593	101,116	284,408	-26,339	2.81	-0.26
	2009	371,987	108,968	263,019	53,811	2.41	0.49
	2010	376,614	124,930	251,684	37,586	2.01	0.30
PT. Tifico Fiber Indonesia Tbk	2006	252,304	-954,410	261,848	-46,525	-0.27	0.05
	2007	250,759	-260,309	276,790	-30,199	-1.06	0.12
	2008	218,099	-606,771	278,776	-63,265	-0.46	0.10
	2009	174,562	-156,726	190,235	-17,260	-1.21	0.11
	2010	198,503	93,903	104,600	10,816	1.11	0.12
PT. Century Textile Industry (Centex) Tbk	2006	336,618	15,108	18,554	14,419	1.23	0.95
	2007	498,500	14,481	35,368	4,061	2.44	0.28
	2008	518,831	94,238	424,594	-64,331	4.51	-0.68
	2009	358,537	31,737	326,800	-49,161	10.30	-1.55
	2010	350,700	22,070	328,630	-11,690	14.89	-0.53
PT. Ricky Putra Globalindo Tbk	2006	516,488	292,064	221,495	38,226	0.76	0.13
	2007	574,677	333,460	238,173	38,226	0.71	0.11
	2008	645,757	320,877	321,669	-93,750	1.00	-0.29
	2009	599,719	324,449	272,408	35,720	0.84	0.11
	2010	613,323	335,267	273,342	10,818	0.82	0.03
PT. Roda Vivatex Tbk	2006	533,788	339,447	194,341	34,578	0.57	0.10

	2007	583,454	374,273	209,181	34,822	0.56	0.09
	2008	580,931	431,285	149,646	57,110	0.35	0.13
	2009	651,180	533,757	117,423	102,549	0.22	0.19
	2010	852,448	714,452	137,995	170,900.00	0.19	0.24
PT. Apac citra centertex Tbk	2006	223,451	196,418	167,033	3,951	0.85	0.02
	2007	233,543	146,028	189,564	-50,426	1.30	-0.35
	2008	217,606	957,500	207,074	-14,600	0.22	-0.02
	2009	180,340	227,620	172,095	13,186	0.76	0.06
	2010	188,293	626,500	169,551	-10,114	0.27	-0.02
PT. Unitex Tbk	2006	1,632,046	1,248,292	383,754	43,585	0.31	0.03
	2007	150,635	-101,737	252,372	68,055	-2.48	-0.67
	2008	153,147	-168,951	322,097	-67,214	-1.91	0.40
	2009	143,665	-138,271	281,936	30,680	-2.04	-0.22
	2010	153,902	-163,559	317,461	-25,288	-1.94	0.15
PT. Panasia Indosyntec Tbk	2006	110,890	656,568	452,274	34,500	0.69	0.05
	2007	124,265	660,549	582,099	-13,740	0.88	-0.02
	2008	125,327	546,850	706,415	-11,370	1.29	-0.02
	2009	108,971	547,411	542,303	56,100	0.99	0.10
	2010	1,014,303	548,601	441,216	1,191	0.80	0.00
PT . Texmaco Jaya Tbk	2006	442,471	-159,223	203,470	-32,651	-1.28	0.21
	2007	5,448,182	-6,942,220	12,390,402	-892,609	-1.78	0.13
	2008	4,912,990	-9,067,010	13,979,999	-2,120,676	-1.54	0.23
	2009	4,569,624	-7,880,058	12,449,681	1,182,788	-1.58	-0.15
	2010	3,988,442	-7,912,251	11,900,692	334,977	-1.50	-0.04
PT. Surya Intrindo Makmur Tbk.	2006	114,592	43,731	10,002	-10,526	0.23	-0.24
	2007	111,679	391,330	77,089	-45,980	0.20	-0.12
	2008	80,638	-191,470	98,909	-58,280	-0.52	0.30
	2009	60,038	-274,000	87,065	-82,530	-0.32	0.30
	2010	42,908	-45,905	88,812	-18,878	-1.93	0.41
PT. Panasia Filament Inti Tbk	2006	664,011	177,963	486,048	-42,785	2.73	-0.24
	2007	606,248	121,866	484,382	-56,097	3.97	-0.46
	2008	581,842	-239,980	605,840	-14,586	-2.52	0.06
	2009	463,842	-376,540	501,226	-13,656	-1.33	0.04
	2010	277,985	-274,590	277,370	-90,966	-1.01	0.33

Deskripsi Variabel Penelitian

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DER	100	-17.33	38.79	1.1170	5.61513
ROE	100	-2.06	.95	-.0075	.40736
Valid N (listwise)	100				

Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

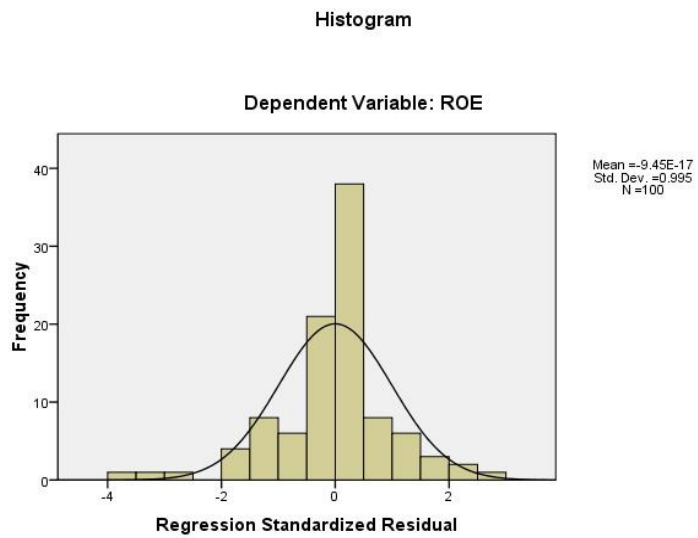
Uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		DER	ROE
~		100	100
Normal Parameters ^a	Mean	1.1170	-.0075
	Std. Deviation	5.61513	.40736
Most Extreme Differences	Absolute	.229	.229
	Positive	.220	.134
	Negative	-.229	-.229
Kolmogorov-Smirnov Z		2.286	2.290
Asymp. Sig. (2-tailed)		.000	.000
a. Test distribution is Normal.			

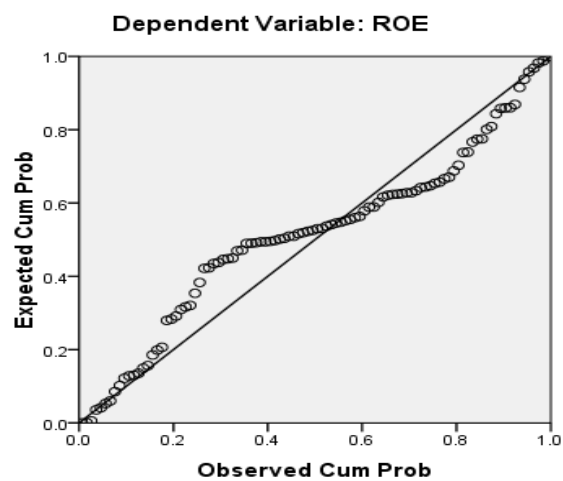
Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

Grafik Histogram



NORMAL P-PLOT

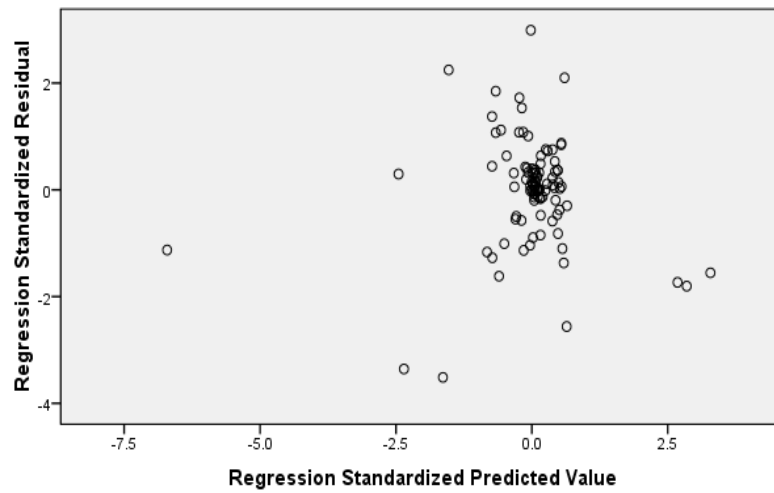
Normal P-P Plot of Regression Standardized Residual



Uji Heterokedastisitas

Scatterplot

Dependent Variable: ROE



Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.618 ^a	.382	.376	.32176	1.404

a. Predictors: (Constant), DER

b. Dependent Variable: ROE

Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

Hasil Perhitungan Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.043	.033		1.299	.197
	DER	-.045	.006	-.618	-7.790	.000

a. Dependent Variable: ROE

Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

Hasil Perhitungan Uji F

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.282	1	6.282	60.677	.000 ^a
	Residual	10.146	98	.104		
	Total	16.428	99			

a. Predictors: (Constant), DER

b. Dependent Variable: ROE

Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

Hasil Perhitungan Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.618 ^a	.382	.376	.32176

a. Predictors: (Constant), DER

b. Dependent Variable: ROE

Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

Hasil Analisis Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.043	.033		1.299	.197
	DER	-.045	.006	-.618	-7.790	.000

a. Dependent Variable: ROE

Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.043	.033		1.299	.197		
	DER	-.045	.006	-.618	-7.790	.000	1.000	1.000

a. Dependent Variable: ROE

Sumber : Output SPSS 16 (Laporan Keuangan Publikasi, diolah)