

LAMPIRAN I

Daftar Perusahaan yang Bergerak dibidang Manufaktur Beserta Kode Perusahaan

No	Nama Perusahaan	Kode Perusahaan
1	PT. Arwana Citra Mulia Tbk	ARNA
2	PT. Lion Metal Works Tbk	LION
3	PT. Ekadharma International Tbk	EKAD
4	PT. Astra International Tbk	ASII
5	PT. Unilever Indonesia Tbk	UNVR
6	PT. Delta Djakarta Tbk	DLTA
7	PT. Tempo Scan Pacifik Tbk	TSPC
8	PT. Sari Husada Tbk	SHDA
9	PT. Mayora Indah Tbk	MYOR
10	PT. MERCK Tbk	MERK
11	PT. Kimia Farma Tbk	KAEF
12	PT. Hanjaya Mandala Sampoerna Tbk	HMSP
13	PT. Gudang Garam Tbk	GGRM
14	PT. Multi Bintang Indonesia Tbk	MLBI
15	PT. Tunas Baru Lampung Tbk	TBLA
16	PT. Astra Otoparts Tbk	AUTO
17	PT. Semen Gresik Tbk	SMGR
18	PT. Indofood Sukses Makmur Tbk	INDF
19	PT. Mandom Indonesia Tbk	TCID
20	PT. Sorini Corporation Tbk	SOBI
21	PT. Surya Toto Indonesia Tbk	TOTO
22	PT. Sepatu Bata Tbk	BATA
23	PT. Colorkpak Indonesia Tbk	CLPI
24	PT. Selamat Sempurna Tbk	SMSM
25	PT. Citra Tubindo Tbk	CTBN

Sumber : JSX Statistics 2004

LAMPIRAN II
Data Laba Akuntansi dan Dividen Kas
Tahun 2004
(dalam Rp)

No	Nama Perusahaan	Lab a Akuntansi	Dividen Kas
1	PT. Arwana Citra Mulia Tbk	25.132.994.688	9.056.041.500
2	PT. Lion Metal Works Tbk	23.552.933.831	5.201.600.000
3	PT. Ekadharna International Tbk	4.141.082.678	2.236.080.000
4	PT. Astra International Tbk	5.405.506.000.000	1.497.891.000.000
5	PT. Unilever Indonesia Tbk	1.464.182.000.000	1.526.000.000.000
6	PT. Delta Djakarta Tbk	38.707.994.000	5.604.615.000
7	PT. Tempo Scan Pacifik Tbk	324.469.792.119	180.000.000.000
8	PT. Sari Husada Tbk	54.202.000.000	280.770.000.000
9	PT. Mayora Indah Tbk	85.106.504.805	19.164.600.000
10	PT. MERCK Tbk	57.238.518.000	31.360.000.000
11	PT. Kimia Farma Tbk	77.754.621.341	23.189.939.747
12	PT. Hanjaya Mandala Sampoerna Tbk	1.991.852.000.000	2.695.545.000.000
13	PT. Gudang Garam Tbk	1.790.209.000.000	962.044.000.000
14	PT. Multi Bintang Indonesia Tbk	87.313.000.000	108.637.000.000
15	PT. Tunas Baru Lampung Tbk	16.454.784.000	4.846.162.000
16	PT. Astra Otoparts Tbk	223.158.000.000	46.269.000.000
17	PT. Semen Gresik Tbk	508.915.808.000	158.674.253.000
18	PT. Indofood Sukses Makmur Tbk	386.918.000.000	149.250.000.000
19	PT. Mandom Indonesia Tbk	82.492.058.369	31.200.000.000
20	PT. Sorini Corporation Tbk	35.378.706.000	7.200.000.000
21	PT. Surya Toto Indonesia Tbk	25.878.619.226	9.907.200.000
22	PT. Sepatu Bata Tbk	35.308.731.000	19.500.000.000
23	PT. Colopak Indonesia Tbk	6.458.858.487	1.929.932.550
24	PT. Selamat Sempurna Tbk	57.371.201.049	32.466.720.000
25	PT. Citra Tubindo Tbk	13.538.331.785	18.370.000.000

LAMPIRAN III
Data Laba Akuntansi dan Dividen Kas
Tahun 2005
(dalam Rp)

No	Nama Perusahaan	Lab a Akuntansi	Dividen Kas
1	PT. Arwana Citra Mulia Tbk	35.419.452.396	10.414.447.725
2	PT. Lion Metal Works Tbk	19.022.953.658	5.201.600.000
3	PT. Ekadharna International Tbk	5.201.547.089	2.795.100.000
4	PT. Astra International Tbk	5.457.285.000.000	1.983.694.000.000
5	PT. Unilever Indonesia Tbk	1.440.485.000.000	1.526.000.000.000
6	PT. Delta Djakarta Tbk	56.405.259.000	11.249.227.000
7	PT. Tempo Scan Pacifik Tbk	296.824.571.606	135.000.000.000
8	PT. Sari Husada Tbk	289.768.000.000	299.780.000.000
9	PT. Mayora Indah Tbk	45.730.497.043	19.164.600.000
10	PT. MERCK Tbk	57.700.045.000	31.360.000.000
11	PT. Kimia Farma Tbk	52.826.570.670	15.847.971.201
12	PT. Hanjaya Mandala Sampoerna Tbk	2.383.066.000.000	2.410.650.000.000
13	PT. Gudang Garam Tbk	1.889.646.000.000	962.044.000.000
14	PT. Multi Bintang Indonesia Tbk	87.014.000.000	103.032.000.000
15	PT. Tunas Baru Lampung Tbk	6.218.873.000	3.258.123.000
16	PT. Astra Otoparts Tbk	279.027.000.000	88.683.000.000
17	PT. Semen Gresik Tbk	1.001.772.122.000	282.873.518.000
18	PT. Indofood Sukses Makmur Tbk	124.018.000.000	42.642.000.000
19	PT. Mandom Indonesia Tbk	92.864.924.821	39.811.200.000
20	PT. Sorini Corporation Tbk	35.582.402.000	10.800.000.000
21	PT. Surya Toto Indonesia Tbk	62.884.231.950	14.860.800.000
22	PT. Sepatu Bata Tbk	25.086.055.000	6.370.000.000
23	PT. Colopak Indonesia Tbk	7.864.758.115	1.164.086.300
24	PT. Selamat Sempurna Tbk	65.736.914.403	19.480.032.000
25	PT. Citra Tubindo Tbk	68.635.665.670	51.436.000.000

LAMPIRAN IV
Data Laba Akuntansi dan Dividen Kas
Tahun 2006
(dalam Rp)

No	Nama Perusahaan	Lab a Akuntansi	Dividen Kas
1	PT. Arwana Citra Mulia Tbk	28.254.221.836	10.414.447.725
2	PT. Lion Metal Works Tbk	20.642.386.061	5.201.600.000
3	PT. Ekadharna International Tbk	5.755.148.632	1.677.060.000
4	PT. Astra International Tbk	3.712.097.000.000	1.821.760.000.000
5	PT. Unilever Indonesia Tbk	1.721.595.000.000	1.640.450.000.000
6	PT. Delta Djakarta Tbk	43.284.214.000	20.817.135.000
7	PT. Tempo Scan Pacifik Tbk	272.583.806.584	112.500.000.000
8	PT. Sari Husada Tbk	339.042.000.000	299.780.000.000
9	PT. Mayora Indah Tbk	93.575.798.388	26.830.440.000
10	PT. MERCK Tbk	86.537.702.000	44.800.000.000
11	PT. Kimia Farma Tbk	43.989.948.288	13.196.984.486
12	PT. Hanjaya Mandala Sampoerna Tbk	3.530.490.000.000	1.292.985.000.000
13	PT. Gudang Garam Tbk	1.007.822.000.000	481.022.000.000
14	PT. Multi Bintang Indonesia Tbk	73.581.000.000	85.123.000.000
15	PT. Tunas Baru Lampung Tbk	52.884.100.000	31.580.234.000
16	PT. Astra Otoparts Tbk	282.058.000.000	69.404.000.000
17	PT. Semen Gresik Tbk	1.295.520.421.000	647.760.210.000
18	PT. Indofood Sukses Makmur Tbk	661.210.000.000	264.386.000.000
19	PT. Mandom Indonesia Tbk	100.118.341.049	45.240.000.000
20	PT. Sorini Corporation Tbk	27.783.932.000	10.800.000.000
21	PT. Surya Toto Indonesia Tbk	79.705.059.548	19.814.400.000
22	PT. Sepatu Bata Tbk	20.160.771.000	16.965.000.000
23	PT. Colopak Indonesia Tbk	7.669.611.333	1.531.692.500
24	PT. Selamat Sempurna Tbk	66.174.829.417	50.388.410.100
25	PT. Citra Tubindo Tbk	214.972.445.050	144.000.000.000

LAMPIRAN V
Perhitungan Laba Tunai Tahun 2004
(dalam Rp)

No	Nama Perusahaan	(a) Laba Akuntansi	(b) Penyusutan dan Amortisasi	(c) = (a+b) Laba Tunai
1	PT. Arwana Citra Mulia Tbk	25.132.994.688	1.025.028.645	26.158.023.333
2	PT. Lion Metal Works Tbk	23.552.933.831	547.746.102	24.100.679.933
3	PT. Ekadharna International Tbk	4.141.082.678	207.608.674	4.348.691.352
4	PT. Astra International Tbk	5.405.506.000.000	257.005.000.000	5.662.511.000.000
5	PT. Unilever Indonesia Tbk	1.464.182.000.000	9.637.000.000	1.473.819.000.000
6	PT. Delta Djakarta Tbk	38.707.994.000	2.961.834.000	41.669.828.000
7	PT. Tempo Scan Pacifik Tbk	324.469.792.119	3.966.415.443	328.436.207.562
8	PT. Sari Husada Tbk	54.202.000.000	191.000.000	54.393.000.000
9	PT. Mayora Indah Tbk	85.106.504.805	6.212.077.345	91.318.582.150
10	PT. MERCK Tbk	57.238.518.000	1.653.079.000	58.891.597.000
11	PT. Kimia Farma Tbk	77.754.621.341	7.461.806.869	85.216.428.210
12	PT. Hanjaya Mandala Sampoerna Tbk	1.991.852.000.000	39.499.000.000	2.031.351.000.000
13	PT. Gudang Garam Tbk	1.790.209.000.000	61.004.000.000	1.851.213.000.000
14	PT. Multi Bintang Indonesia Tbk	87.313.000.000	2.963.000.000	90.276.000.000
15	PT. Tunas Baru Lampung Tbk	16.454.784.000	2.843.784.000	19.298.568.000
16	PT. Astra Otoparts Tbk	223.158.000.000	1.531.000.000	224.689.000.000
17	PT. Semen Gresik Tbk	508.915.808.000	42.704.706.000	551.620.514.000
18	PT. Indofood Sukses Makmur Tbk	386.918.000.000	77.875.000.000	464.793.000.000
19	PT. Mandom Indonesia Tbk	82.492.058.369	5.224.968.451	87.717.026.820
20	PT. Sorini Corporation Tbk	35.378.706.000	2.273.104.000	37.651.810.000
21	PT. Surya Toto Indonesia Tbk	25.878.619.226	3.533.114.307	29.411.733.533
22	PT. Sepatu Bata Tbk	35.308.731.000	1.060.702.000	36.369.433.000
23	PT. Colorpak Indonesia Tbk	6.458.858.487	637.670.553	7.096.529.040
24	PT. Selamat Sempurna Tbk	57.371.201.049	4.095.527.185	61.466.728.234
25	PT. Citra Tubindo Tbk	13.538.331.785	5.773.782.850	19.312.114.635

LAMPIRAN VI
Perhitungan Laba Tunai Tahun 2005
(dalam Rp)

No	Nama Perusahaan	(a) Laba Akuntansi	(b) Penyusutan dan Amortisasi	(c) = (a+b) Laba Tunai
1	PT. Arwana Citra Mulia Tbk	35.419.452.396	1.112.175.912	36.531.628.308
2	PT. Lion Metal Works Tbk	19.022.953.658	838.266.080	19.861.219.738
3	PT. Ekadharna International Tbk	5.201.547.089	228.851.890	5.430.398.979
4	PT. Astra International Tbk	5.457.285.000.000	259.649.000.000	5.716.934.000.000
5	PT. Unilever Indonesia Tbk	1.440.485.000.000	10.518.000.000	1.451.003.000.000
6	PT. Delta Djakarta Tbk	56.405.259.000	2.728.058.000	59.133.317.000
7	PT. Tempo Scan Pacifik Tbk	296.824.571.606	13.096.031.278	309.920.602.884
8	PT. Sari Husada Tbk	289.768.000.000	4.893.000.000	294.661.000.000
9	PT. Mayora Indah Tbk	45.730.497.043	7.001.702.318	52.732.199.361
10	PT. MERCK Tbk	57.700.045.000	1.067.990.000	58.768.035.000
11	PT. Kimia Farma Tbk	52.826.570.670	18.107.864.609	70.934.435.279
12	PT. Hanjaya Mandala Sampoerna Tbk	2.383.066.000.000	55.265.000.000	2.438.331.000.000
13	PT. Gudang Garam Tbk	1.889.646.000.000	68.544.000.000	1.958.190.000.000
14	PT. Multi Bintang Indonesia Tbk	87.014.000.000	2.116.000.000	89.130.000.000
15	PT. Tunas Baru Lampung Tbk	6.218.873.000	706.377.000	6.925.250.000
16	PT. Astra Otoparts Tbk	279.027.000.000	14.205.000.000	293.232.000.000
17	PT. Semen Gresik Tbk	1.001.772.122.000	35.884.395.000	1.037.656.517.000
18	PT. Indofood Sukses Makmur Tbk	124.018.000.000	98.352.000.000	222.370.000.000
19	PT. Mandom Indonesia Tbk	92.864.924.821	5.810.118.533	98.675.043.354
20	PT. Sorini Corporation Tbk	35.582.402.000	2.027.402.000	37.609.804.000
21	PT. Surya Toto Indonesia Tbk	62.884.231.950	7.205.894.602	70.090.126.552
22	PT. Sepatu Bata Tbk	25.086.055.000	802.610.000	25.888.665.000
23	PT. Colorkpak Indonesia Tbk	7.864.758.115	771.749.126	8.636.507.241
24	PT. Selamat Sempurna Tbk	65.736.914.403	3.980.546.762	69.717.461.165
25	PT. Citra Tubindo Tbk	68.635.665.670	5.245.654.535	73.881.320.205

LAMPIRAN VII
Perhitungan Laba Tunai Tahun 2006
(dalam Rp)

No	Nama Perusahaan	(a) Laba Akuntansi	(b) Penyusutan dan Amortisasi	(c) = (a+b) Laba Tunai
1	PT. Arwana Citra Mulia Tbk	28.254.221.836	1.202.169.870	29.456.391.706
2	PT. Lion Metal Works Tbk	20.642.386.061	721.021.363	21.363.407.424
3	PT. Ekadharm International Tbk	5.755.148.632	285.745.672	6.040.894.304
4	PT. Astra International Tbk	3.712.097.000.000	283.860.000.000	3.995.957.000.000
5	PT. Unilever Indonesia Tbk	1.721.595.000.000	11.529.000.000	1.733.124.000.000
6	PT. Delta Djakarta Tbk	43.284.214.000	2.848.301.000	46.132.515.000
7	PT. Tempo Scan Pacifik Tbk	272.583.806.584	19.626.688.148	292.210.494.732
8	PT. Sari Husada Tbk	339.042.000.000	6.111.000.000	345.153.000.000
9	PT. Mayora Indah Tbk	93.575.798.388	7.253.357.620	100.829.156.008
10	PT. MERCK Tbk	86.537.702.000	896.049.000	87.433.751.000
11	PT. Kimia Farma Tbk	43.989.948.288	16.922.915.662	60.912.863.950
12	PT. Hanjaya Mandala Sampoerna Tbk	3.530.490.000.000	31.730.000.000	3.562.220.000.000
13	PT. Gudang Garam Tbk	1.007.822.000.000	51.098.000.000	1.058.920.000.000
14	PT. Multi Bintang Indonesia Tbk	73.581.000.000	3.262.000.000	76.843.000.000
15	PT. Tunas Baru Lampung Tbk	52.884.100.000	1.481.331.000	54.365.431.000
16	PT. Astra Otoparts Tbk	282.058.000.000	20.528.000.000	302.586.000.000
17	PT. Semen Gresik Tbk	1.295.520.421.000	36.429.158.000	1.331.949.579.000
18	PT. Indofood Sukses Makmur Tbk	661.210.000.000	67.605.000.000	728.815.000.000
19	PT. Mandom Indonesia Tbk	100.118.341.049	6.121.010.014	106.239.351.063
20	PT. Sorini Corporation Tbk	27.783.932.000	2.040.047.000	29.823.979.000
21	PT. Surya Toto Indonesia Tbk	79.705.059.548	8.348.088.738	88.053.148.286
22	PT. Sepatu Bata Tbk	20.160.771.000	980.646.000	21.141.417.000
23	PT. Colorkpak Indonesia Tbk	7.669.611.333	674.731.078	8.344.342.411
24	PT. Selamat Sempurna Tbk	66.174.829.417	4.954.414.349	71.129.243.766
25	PT. Citra Tubindo Tbk	214.972.445.050	5.008.442.725	219.980.887.775

LAMPIRAN VIII
Peringkat Laba Akuntansi, Laba Tunai, dan Dividen Kas
Tahun 2004

No	Nama Perusahaan	Peringkat		
		Laba Akuntansi	Laba Tunai	Dividen Kas
1	PT. Arwana Citra Mulia Tbk	20	20	19
2	PT. Lion Metal Works Tbk	21	21	22
3	PT. Ekadharna International Tbk	25	25	24
4	PT. Astra International Tbk	1	1	3
5	PT. Unilever Indonesia Tbk	4	4	2
6	PT. Delta Djakarta Tbk	16	16	21
7	PT. Tempo Scan Pacifik Tbk	7	7	6
8	PT. Sari Husada Tbk	15	15	5
9	PT. Mayora Indah Tbk	10	10	16
10	PT. MERCK Tbk	14	14	12
11	PT. Kimia Farma Tbk	12	9	14
12	PT. Hanjaya Mandala Sampoerna Tbk	2	2	1
13	PT. Gudang Garam Tbk	3	3	4
14	PT. Multi Bintang Indonesia Tbk	9	11	9
15	PT. Tunas Baru Lampung Tbk	22	23	10
16	PT. Astra Otoparts Tbk	8	8	23
17	PT. Semen Gresik Tbk	5	5	7
18	PT. Indofood Sukses Makmur Tbk	6	6	8
19	PT. Mandom Indonesia Tbk	11	12	13
20	PT. Sorini Corporation Tbk	17	17	20
21	PT. Surya Toto Indonesia Tbk	19	19	18
22	PT. Sepatu Bata Tbk	18	18	15
23	PT. Colopak Indonesia Tbk	24	24	25
24	PT. Selamat Sempurna Tbk	13	13	11
25	PT. Citra Tubindo Tbk	23	22	17

LAMPIRAN IX
Peringkat Laba Akuntansi, Laba Tunai, dan Dividen Kas
Tahun 2005

No	Nama Perusahaan	Peringkat		
		Laba Akuntansi	Laba Tunai	Dividen Kas
1	PT. Arwana Citra Mulia Tbk	20	20	20
2	PT. Lion Metal Works Tbk	22	22	22
3	PT. Ekadharma International Tbk	25	25	24
4	PT. Astra International Tbk	1	1	2
5	PT. Unilever Indonesia Tbk	4	4	3
6	PT. Delta Djakarta Tbk	16	16	18
7	PT. Tempo Scan Pacifik Tbk	6	6	7
8	PT. Sari Husada Tbk	7	7	5
9	PT. Mayora Indah Tbk	18	18	15
10	PT. MERCK Tbk	15	17	13
11	PT. Kimia Farma Tbk	17	13	16
12	PT. Hanjaya Mandala Sampoerna Tbk	2	2	1
13	PT. Gudang Garam Tbk	3	3	4
14	PT. Multi Bintang Indonesia Tbk	11	11	8
15	PT. Tunas Baru Lampung Tbk	8	8	9
16	PT. Astra Otoparts Tbk	24	24	23
17	PT. Semen Gresik Tbk	5	5	6
18	PT. Indofood Sukses Makmur Tbk	9	9	11
19	PT. Mandom Indonesia Tbk	10	10	12
20	PT. Sorini Corporation Tbk	19	19	19
21	PT. Surya Toto Indonesia Tbk	14	14	17
22	PT. Sepatu Bata Tbk	21	21	21
23	PT. Colopak Indonesia Tbk	23	23	25
24	PT. Selamat Sempurna Tbk	13	15	14
25	PT. Citra Tubindo Tbk	12	12	10

LAMPIRAN X
Peringkat Laba Akuntansi, Laba Tunai, dan Dividen Kas
Tahun 2006

No	Nama Perusahaan	Peringkat		
		Laba Akuntansi	Laba Tunai	Dividen Kas
1	PT. Arwana Citra Mulia Tbk	20	21	22
2	PT. Lion Metal Works Tbk	22	22	23
3	PT. Ekadharna International Tbk	25	25	24
4	PT. Astra International Tbk	1	1	1
5	PT. Unilever Indonesia Tbk	3	3	2
6	PT. Delta Djakarta Tbk	19	19	17
7	PT. Tempo Scan Pacifik Tbk	9	9	9
8	PT. Sari Husada Tbk	7	7	6
9	PT. Mayora Indah Tbk	12	12	16
10	PT. MERCK Tbk	13	14	14
11	PT. Kimia Farma Tbk	18	17	20
12	PT. Hanjaya Mandala Sampoerna Tbk	2	2	3
13	PT. Gudang Garam Tbk	5	5	5
14	PT. Multi Bintang Indonesia Tbk	15	15	10
15	PT. Tunas Baru Lampung Tbk	8	8	15
16	PT. Astra Otoparts Tbk	17	18	11
17	PT. Semen Gresik Tbk	4	4	4
18	PT. Indofood Sukses Makmur Tbk	6	6	7
19	PT. Mandom Indonesia Tbk	11	11	13
20	PT. Sorini Corporation Tbk	21	20	21
21	PT. Surya Toto Indonesia Tbk	14	13	18
22	PT. Sepatu Bata Tbk	23	23	19
23	PT. Colopak Indonesia Tbk	24	24	25
24	PT. Selamat Sempurna Tbk	16	16	12
25	PT. Citra Tubindo Tbk	10	10	8

LAMPIRAN XI

Perhitungan Korelasi *Spearman Rank* dengan Menggunakan Peringkat Laba

Akuntansi dengan Dividen Kas Tahun 2004

No	Kode Perusahaan	Peringkat laba Akuntansi (1)	Peringkat Dividen Kas (2)	Beda Peringkat (3) = (1 - 2)	(4) = (3) ²
1	ASII	1	3	-2	4
2	HMSP	2	1	1	1
3	GGRM	3	4	-1	1
4	UNVR	4	2	2	4
5	SMGR	5	7	-2	4
6	INDF	6	8	-2	4
7	TSPC	7	6	1	1
8	AUTO	8	10	-2	4
9	MLBI	9	9	-	-
10	MYOR	10	16	-6	36
11	TCID	11	13	-2	4
12	KAEF	12	14	-2	4
13	SMSM	13	11	2	4
14	MERK	14	12	2	4
15	SHDA	15	5	10	100
16	DLTA	16	21	-5	25
17	SOBI	17	20	-3	9
18	BATA	18	15	3	9
19	TOTO	19	18	1	1
20	ARNA	20	19	1	1
21	LION	21	22	-1	1
22	TBLA	22	23	-1	1
23	CTBN	23	17	6	36
24	CLPI	24	25	-1	1
25	EKAD	25	24	1	1
TOTAL					260

$$\begin{aligned} \Sigma D^2 &= \Sigma (\text{Peringkat Laba Akuntansi} - \text{Dividen Kas})^2 \\ &= 260. \end{aligned}$$

Pengujian Hipotesis :

Lab a Akuntansi dengan Dividen Kas :

$$\begin{aligned}
 rs &= 1 - \left[\frac{6 \sum D^2}{n(n^2 - 1)} \right] \\
 &= 1 - \left[\frac{6(260)}{25(625 - 1)} \right] \\
 &= 1 - 0,1
 \end{aligned}$$

$$rs = 0,900.$$

Uji Signifikansi dengan Menggunakan Uji t :

$$\begin{aligned}
 t &= rs \sqrt{\frac{n-2}{1-rs^2}} \\
 &= 0,900 \sqrt{\frac{25-2}{1-(0,900)^2}}
 \end{aligned}$$

$$t = 9,902.$$

Karena $rs > 0$, berarti terdapat hubungan yang positif dan kuat.

$t >$ nilai ttabel, maka H_0 ditolak dan H_a diterima.

LAMPIRAN XII

Perhitungan Korelasi *Spearman Rank* dengan Menggunakan Peringkat Laba

Akuntansi dengan Dividen Kas Tahun 2005

No	Kode Perusahaan	Peringkat laba Akuntansi (1)	Peringkat Dividen Kas (2)	Beda Peringkat (3) = (1 - 2)	(4) = (3) ²
1	ASII	1	2	-1	1
2	HMSP	2	1	1	1
3	GGRM	3	4	-1	1
4	UNVR	4	3	1	1
5	SMGR	5	6	-1	1
6	TSPC	6	7	-1	1
7	SHDA	7	5	2	4
8	AUTO	8	9	-1	1
9	INDF	9	11	-2	4
10	TCID	10	12	-2	4
11	MLBI	11	8	3	9
12	CTBN	12	10	2	4
13	SMSM	13	14	-1	1
14	TOTO	14	17	-3	9
15	MERK	15	13	2	4
16	DLTA	16	18	-2	4
17	KAEF	17	16	1	1
18	MYOR	18	15	3	9
19	SOBI	19	19	-	-
20	ARNA	20	20	-	-
21	BATA	21	21	-	-
22	LION	22	22	-	-
23	CLPI	23	25	-2	4
24	TBLA	24	23	1	1
25	EKAD	25	24	1	1
	TOTAL				66

$$\begin{aligned}\Sigma D^2 &= \Sigma (\text{Peringkat Laba Akuntansi} - \text{Dividen Kas})^2 \\ &= 66.\end{aligned}$$

Pengujian Hipotesis :

Laba Akuntansi dengan Dividen Kas :

$$\begin{aligned}
 r_s &= 1 - \left[\frac{6 \sum D^2}{n(n^2 - 1)} \right] \\
 &= 1 - \left[\frac{6(66)}{25(625 - 1)} \right] \\
 &= 1 - 0,025.
 \end{aligned}$$

$$r_s = 0,975.$$

Uji Signifikansi dengan uji t :

$$\begin{aligned}
 t &= r_s \sqrt{\frac{n-2}{1-r_s^2}} \\
 &= 0,975 \sqrt{\frac{25-2}{1-(0,975)^2}}
 \end{aligned}$$

$$t = 21,043 > t_{\text{tabel}}$$

Karena $r_s > 0$, berarti terdapat hubungan yang positif dan kuat.

$t >$ nilai t_{tabel} , maka H_0 ditolak dan H_a diterima.

LAMPIRAN XIII

Perhitungan Korelasi *Spearman Rank* dengan Menggunakan Peringkat Laba

Akuntansi dengan Dividen Kas Tahun 2006

No	Kode Perusahaan	Peringkat laba Akuntansi (1)	Peringkat Dividen Kas (2)	Beda Peringkat (3) = (1 - 2)	(4) = (3) ²
1	ASII	1	1	-	-
2	HMSP	2	3	-1	1
3	UNVR	3	2	1	1
4	SMGR	4	4	-	-
5	GGRM	5	5	-	-
6	INDF	6	7	-1	1
7	SHDA	7	6	1	1
8	AUTO	8	11	-3	9
9	TSPC	9	9	-	-
10	CTBN	10	8	2	4
11	TCID	11	13	-2	4
12	MYOR	12	16	-4	16
13	MERK	13	14	-1	1
14	TOTO	14	18	-4	16
15	MLBI	15	10	5	25
16	SMSM	16	12	4	16
17	TBLA	17	15	2	4
18	KAEF	18	20	-2	4
19	DLTA	19	17	2	4
20	ARNA	20	22	-2	4
21	SOBI	21	21	-	-
22	LION	22	23	-1	1
23	BATA	23	19	4	16
24	CLPI	24	25	-1	1
25	EKAD	25	24	1	1
TOTAL					130

$$\begin{aligned} \Sigma D^2 &= \Sigma (\text{Peringkat Laba Akuntansi} - \text{Dividen Kas})^2 \\ &= 130. \end{aligned}$$

Pengujian Hipotesis :

Laba Akuntansi dengan Dividen Kas :

$$\begin{aligned}
 r_s &= 1 - \left[\frac{6 \sum D^2}{n(n^2 - 1)} \right] \\
 &= 1 - \left[\frac{6(130)}{25(625 - 1)} \right] \\
 &= 1 - 0,05
 \end{aligned}$$

$$r_s = 0,950.$$

Uji Signifikansi dengan Menggunakan Uji t :

$$\begin{aligned}
 t &= r_s \sqrt{\frac{n-2}{1-r_s^2}} \\
 &= 0,950 \sqrt{\frac{25-2}{1-(0,950)^2}}
 \end{aligned}$$

$$t = 14,591.$$

Karena $r_s > 0$, berarti terdapat hubungan yang positif dan kuat.

$t >$ nilai ttabel, maka H_0 ditolak dan H_a diterima.

LAMPIRAN XIV

Perhitungan Korelasi *Spearman Rank* dengan Menggunakan Peringkat Laba Tunai

dengan Dividen Kas Tahun 2004

No	Kode Perusahaan	Peringkat laba Tunai (1)	Peringkat Dividen Kas (2)	Beda Peringkat (3) = (1 - 2)	(4) = (3) ²
1	ASII	1	3	-2	4
2	HMSP	2	1	1	1
3	GGRM	3	4	-1	1
4	UNVR	4	2	2	4
5	SMGR	5	7	-2	4
6	INDF	6	8	-2	4
7	TSPC	7	6	1	1
8	AUTO	8	10	-2	4
9	MLBI	9	14	-5	25
10	MYOR	10	16	-6	36
11	TCID	11	9	2	4
12	KAEF	12	13	-1	1
13	SMSM	13	11	2	4
14	MERK	14	12	2	4
15	SHDA	15	5	10	100
16	DLTA	16	21	-5	25
17	SOBI	17	20	-3	9
18	BATA	18	15	3	9
19	TOTO	19	18	1	1
20	ARNA	20	19	1	1
21	LION	21	22	-1	1
22	TBLA	22	17	5	25
23	CTBN	23	23	-	-
24	CLPI	24	25	-1	1
25	EKAD	25	24	1	1
TOTAL					270

$$\begin{aligned} \Sigma D^2 &= \Sigma (\text{Peringkat Laba Tunai} - \text{Dividen Kas})^2 \\ &= 270. \end{aligned}$$

Pengujian Hipotesis :

Laba Akuntansi dengan Dividen Kas :

$$rs = 1 - \left[\frac{6 \sum D^2}{n(n^2 - 1)} \right]$$

$$= 1 - \left[\frac{6(270)}{25(625 - 1)} \right]$$

$$= 1 - 0,104$$

$$rs = 0,896.$$

$$t = rs \sqrt{\frac{n - 2}{1 - rs^2}}$$

$$= 0,896 \sqrt{\frac{25 - 2}{1 - (0,896)^2}}$$

$$t = 9,677.$$

Karena $rs > 0$, berarti terdapat hubungan yang positif dan kuat.

$t >$ nilai ttabel, maka H_0 ditolak dan H_a diterima.

LAMPIRAN XV

Perhitungan Korelasi *Spearman Rank* dengan Menggunakan Peringkat Laba Tunai

dengan Dividen Kas Tahun 2005

No	Kode Perusahaan	Peringkat laba Tunai (1)	Peringkat Dividen Kas (2)	Beda Peringkat (3) = (1 - 2)	(4) = (3) ²
1	ASII	1	2	-1	1
2	HMSP	2	1	1	1
3	GGRM	3	4	-1	1
4	UNVR	4	3	1	1
5	SMGR	5	6	-1	1
6	TSPC	6	7	-1	1
7	SHDA	7	5	2	4
8	AUTO	8	9	-1	1
9	INDF	9	11	-2	4
10	TCID	10	12	-2	4
11	MLBI	11	8	3	9
12	CTBN	12	10	2	4
13	KAEF	13	16	-3	9
14	TOTO	14	17	-3	9
15	SMSM	15	14	1	1
16	DLTA	16	18	-2	4
17	MERK	17	13	4	16
18	MYOR	18	15	3	9
19	SOBI	19	19	-	-
20	ARNA	20	20	-	-
21	BATA	21	21	-	-
22	LION	22	22	-	-
23	CLPI	23	25	-2	4
24	TBLA	24	23	1	1
25	EKAD	25	24	1	1
TOTAL					86

$$\begin{aligned} \Sigma D^2 &= \Sigma (\text{Peringkat Laba Tunai} - \text{Dividen Kas})^2 \\ &= 86. \end{aligned}$$

Pengujian Hipotesis :

Laba Tunai dengan Dividen Kas :

$$\begin{aligned}
 r_s &= 1 - \left[\frac{6 \sum D^2}{n(n^2 - 1)} \right] \\
 &= 1 - \left[\frac{6(86)}{25(625 - 1)} \right] \\
 &= 1 - 0,033
 \end{aligned}$$

$$r_s = 0,967.$$

Uji Signifikansi dengan Menggunakan Uji t :

$$\begin{aligned}
 t &= r_s \sqrt{\frac{n-2}{1-r_s^2}} \\
 &= 0,967 \sqrt{\frac{25-2}{1-(0,967)^2}}
 \end{aligned}$$

$$t = 18,203.$$

Karena $r_s > 0$, berarti terdapat hubungan yang positif dan kuat.

$t >$ nilai ttabel, maka H_0 ditolak dan H_a diterima.

LAMPIRAN XVI

Perhitungan Korelasi *Spearman Rank* dengan Menggunakan Peringkat Laba Tunai

dengan Dividen Kas Tahun 2006

No	Kode Perusahaan	Peringkat Laba Tunai (1)	Peringkat Dividen Kas (2)	Beda Peringkat (3) = (1 - 2)	(4) = (3) ²
1	ASII	1	1	-	-
2	HMSP	2	3	-1	1
3	UNVR	3	2	-1	1
4	SMGR	4	4	-	-
5	GGRM	5	5	-	-
6	INDF	6	7	-1	1
7	SHDA	7	6	1	1
8	AUTO	8	11	-3	9
9	TSPC	9	9	-	-
10	CTBN	10	8	2	4
11	TCID	11	13	-2	4
12	MYOR	12	16	-4	16
13	TOTO	13	18	-5	25
14	MERK	14	14	-	-
15	MLBI	15	10	5	25
16	SMSM	16	12	4	16
17	KAEF	17	20	-3	9
18	TBLA	18	15	3	9
19	DLTA	19	17	2	4
20	SOBI	20	21	-1	1
21	ARNA	21	22	-1	1
22	LION	22	23	-1	1
23	BATA	23	19	4	16
24	CLPI	24	25	-1	1
25	EKAD	25	24	1	1
TOTAL					146

$$\begin{aligned} \Sigma D^2 &= \Sigma (\text{Peringkat Laba Tunai} - \text{Dividen Kas})^2 \\ &= 146. \end{aligned}$$

Pengujian Hipotesis :

Laba Tunai dengan Dividen Kas :

$$\begin{aligned}
 r_s &= 1 - \left[\frac{6 \sum D^2}{n(n^2 - 1)} \right] \\
 &= 1 - \left[\frac{6(146)}{25(625 - 1)} \right] \\
 &= 1 - 0,056
 \end{aligned}$$

$$r_s = 0,944.$$

Uji Signifikansi dengan Menggunakan Uji t :

$$\begin{aligned}
 t &= r_s \sqrt{\frac{n-2}{1-r_s^2}} \\
 &= 0,944 \sqrt{\frac{25-2}{1-(0,944)^2}}
 \end{aligned}$$

$$t = 13,721.$$

Karena $r_s > 0$, berarti terdapat hubungan yang positif dan kuat.

$t >$ nilai ttabel, maka H_0 ditolak dan H_a diterima.

