

LAMPIRAN

Lampiran 1 : Hasil Perhitungan Sebelum Akuisisi Seluruh Variabel

Current Ratio

Perusahaan	Asset lancar	Kewajiban Lancar	Hasil
BCAP 2011	1.463.751.054.000	893.267.469.000	1,639
BCAP 2012	3.368.919.308.000	2.543.176.123.000	1,325
BCAP 2013	3.249.129.754.000	1.989.722.706.000	1,633
BCAP 2014	13.811.765.000.000	10.673.871.000.000	1,294
KBLV 2011	1.212.421.000.000	483.398.000.000	2,508
KBLV 2012	1.126.914.000.000	828.543.000.000	1,360
KBLV 2013	1.223.581.000.000	1.606.207.000.000	0,762
KBLV 2014	1.478.631.000.000	1.459.868.000.000	1,013
DSSA 2011	796.638.294	240.947.427	3,306
DSSA 2012	617.707.852	171.642.058	3,599
DSSA 2013	411.123.743	199.252.418	2,063
DSSA 2014	282.248.459	148.407.679	1,902

Debt Ratio

Perusahaan	Total Kewajiban	Total Asset	Hasil
BCAP 2011	999.910.988.000	1.515.928.317.000	0,660
BCAP 2012	2.660.213.219.000	3.429.069.753.000	0,776
BCAP 2013	2.699.111.839.000	3.464.992.494.000	0,779
BCAP 2014	11.146.447.000.000	15.016.190.000.000	0,742
KBLV 2011	1.287.316.000.000	3.693.447.000.000	0,349

KBLV 2012	1.889.975.000.000	4.306.576.000.000	0,439
KBLV 2013	2.805.711.000.000	5.242.465.000.000	0,535
KBLV 2014	3.573.537.000.000	12.962.414.000.000	0,276
DSSA 2011	372.619.720	1.285.438.225	0,290
DSSA 2012	301.199.766	1.216.211.286	0,248
DSSA 2013	335.695.386	1.198.573.481	0,280
DSSA 2014	464.198.646	1.302.498.243	0,356

Earning Per Share

Perusahaan	Laba Bersih	Jumlah Saham	Hasil
BCAP 2011	50.456.425.000	1.250.175.000	40,359
BCAP 2012	154.747.321.000	1.344.877.250	115,064
BCAP 2013	5.645.594.000	1.364.347.500	4,138
BCAP 2014	15.058.000.000	4.003.176.745	3,762
KBLV 2011	3.596.000.000	1.741.896.978	2,064
KBLV 2012	10.470.000.000	1.741.896.978	6,011
KBLV 2013	19.937.000.000	1.742.167.907	11,444
KBLV 2014	7.908.159.000.000	1.742.167.907	4539,263
DSSA 2011	34.817.112	770.552.320	0,045
DSSA 2012	22.950.985	770.552.320	0,030
DSSA 2013	-4.589.089	770.552.320	-0,006
DSSA 2014	8.870.881	770.552.320	0,012

Total Asset Turn Over

Perusahaan	Penjualan	Total Aktiva	Hasil
BCAP 2011	44.262.452.000	1.515.928.317.000	0,029
BCAP 2012	142.390.222.000	3.429.069.753.000	0,042
BCAP 2013	256.206.915.000	3.464.992.494.000	0,074
BCAP 2014	236.712.000.000	15.016.190.000.000	0,016
KBLV 2011	1.042.201.000.000	3.693.447.000.000	0,282
KBLV 2012	1.322.439.000.000	4.306.576.000.000	0,307
KBLV 2013	1.754.102.000.000	5.242.465.000.000	0,335
KBLV 2014	2.026.070.000.000	12.962.414.000.000	0,156
DSSA 2011	590.134.045	1.285.438.225	0,459
DSSA 2012	629.229.559	1.208.022.696	0,521
DSSA 2013	606.817.886	1.198.573.481	0,506
DSSA 2014	599.631.085	1.302.498.243	0,460

Return On Equity

Perusahaan	Laba Bersih	Jumlah Ekuitas	Hasil
BCAP 2011	50.456.425.000	516.017.329.000	0,098
BCAP 2012	154.747.321.000	768.856.534.000	0,201
BCAP 2013	5.645.594.000	765.880.655.000	0,007
BCAP 2014	15.058.000.000	3.869.743.000.000	0,004
KBLV 2011	3.596.000.000	2.406.131.000.000	0,001
KBLV 2012	10.470.000.000	2.416.601.000.000	0,004
KBLV 2013	19.937.000.000	2.436.754.000.000	0,008

KBLV 2014	7.908.159.000.000	9.388.877.000.000	0,842
DSSA 2011	34.817.112	912.818.505	0,038
DSSA 2012	22.950.985	906.822.930	0,025
DSSA 2013	-4.589.089	862.878.095	-0,005
DSSA 2014	8.870.881	838.299.597	0,011

Return On Investment

Perusahaan	Laba Bersih	Jumlah Aktiva	Hasil
BCAP 2011	50.456.425.000	1.515.928.317.000	0,033
BCAP 2012	154.747.321.000	3.429.069.753.000	0,045
BCAP 2013	5.645.594.000	3.464.992.494.000	0,002
BCAP 2014	15.058.000.000	15.016.190.000.000	0,001
KBLV 2011	3.596.000.000	3.693.447.000.000	0,001
KBLV 2012	10.470.000.000	4.306.576.000.000	0,002
KBLV 2013	19.937.000.000	5.242.465.000.000	0,004
KBLV 2014	7.908.159.000.000	12.962.414.000.000	0,610
DSSA 2011	34.817.112	1.285.438.225	0,027
DSSA 2012	22.950.985	1.208.022.696	0,019
DSSA 2013	-4.589.089	1.198.573.481	-0,004
DSSA 2014	8.870.881	1.302.498.243	0,007

Net Profit Margin

Perusahaan	Laba Bersih	Penjualan	Hasil
BCAP 2011	50.456.425.000	44.262.452.000	1,140

BCAP 2012	154.747.321.000	142.390.222.000	1,087
BCAP 2013	5.645.594.000	256.206.915.000	0,022
BCAP 2014	15.058.000.000	236.712.000.000	0,064
KBLV 2011	3.596.000.000	1.042.201.000.000	0,003
KBLV 2012	10.470.000.000	1.322.439.000.000	0,008
KBLV 2013	19.937.000.000	1.754.102.000.000	0,011
KBLV 2014	7.908.159.000.000	2.026.070.000.000	3,903
DSSA 2011	34.817.112	590.134.045	0,059
DSSA 2012	22.950.985	629.229.559	0,036
DSSA 2013	-4.589.089	606.817.886	-0,008
DSSA 2014	8.870.881	599.631.085	0,015

Lampiran 2 : Hasil Perhitungan Sesudah Akuisisi Seluruh Variabel

Current Ratio

Perusahaan	Asset lancar	Kewajiban Lancar	Hasil
BCAP 2016	20.650.301.000.000	15.200.421.000.000	1,359
BCAP 2017	17.554.031.000.000	13.636.043.000.000	1,287
BCAP 2018	16.703.140.000.000	12.233.975.000.000	1,365
BCAP 2019	15.459.536.000.000	11.718.815.000.000	1,319
KBLV 2016	971.313.000.000	4.110.888.000.000	0,236
KBLV 2017	885.851.000.000	4.683.789.000.000	0,189
KBLV 2018	250.940.000.000	4.103.058.000.000	0,061
KBLV 2019	344.763.000.000	4.069.059.000.000	0,085
DSSA 2016	421.316.010	241.070.594	1,748
DSSA 2017	685.557.779	412.999.990	1,660
DSSA 2018	793.587.813	651.017.400	1,219
DSSA 2019	865.283.201	667.387.770	1,297

Debt Ratio

Perusahaan	Total Kewajiban	Total Asset	Hasil
BCAP 2016	15.810.740.000.000	22.216.019.000.000	0,712
BCAP 2017	14.255.743.000.000	19.883.263.000.000	0,717
BCAP 2018	13.015.396.000.000	18.762.724.000.000	0,694
BCAP 2019	12.839.026.000.000	18.385.005.000.000	0,698
KBLV 2016	5.540.481.000.000	12.779.523.000.000	0,434
KBLV 2017	6.417.462.000.000	12.089.473.000.000	0,531

KBLV 2018	5.758.641.000.000	7.026.611.000.000	0,820
KBLV 2019	6.228.754.000.000	7.174.495.000.000	0,868
DSSA 2016	949.178.800	2.232.507.010	0,425
DSSA 2017	1.282.671.892	2.736.992.648	0,469
DSSA 2018	1.873.497.037	3.386.790.883	0,553
DSSA 2019	2.080.864.382	3.718.973.064	0,560

Earning Per Share

Perusahaan	Laba Bersih	Jumlah Saham	Hasil
BCAP 2016	-38.941.000.000	5.472.838.318	-7,115
BCAP 2017	-737.629.000.000	5.472.838.318	-134,780
BCAP 2018	153.877.000.000	38.531.387.216	3,994
BCAP 2019	56.482.000.000	38.906.368.927	1,452
KBLV 2016	-1.587.310.000.000	1.742.167.907	-911,112
KBLV 2017	-1.494.888.000.000	1.742.167.907	-858,062
KBLV 2018	-4.187.434.000.000	1.742.167.907	-2403,577
KBLV 2019	-256.057.000.000	1.742.167.907	-146,976
DSSA 2016	64.776.826	770.552.320	0,084
DSSA 2017	128.237.369	770.552.320	0,166
DSSA 2018	120.745.047	770.552.320	0,157
DSSA 2019	71.654.412	770.552.320	0,093

Total Asset Turn Over

Perusahaan	Penjualan	Total Aktiva	Hasil
BCAP 2016	314.785.000.000	22.216.019.000.000	0,014

BCAP 2017	306.505.000.000	19.883.263.000.000	0,015
BCAP 2018	488.198.000.000	18.762.724.000.000	0,026
BCAP 2019	547.331.000.000	18.385.005.000.000	0,030
KBLV 2016	1.308.250.000.000	12.779.523.000.000	0,102
KBLV 2017	982.463.000.000	12.089.473.000.000	0,081
KBLV 2018	983.271.000.000	7.026.611.000.000	0,140
KBLV 2019	248.909.000.000	7.174.495.000.000	0,035
DSSA 2016	712.054.904	2.232.507.010	0,319
DSSA 2017	1.321.743.514	2.736.992.648	0,483
DSSA 2018	1.768.840.742	3.386.790.883	0,522
DSSA 2019	1.666.415.381	3.718.973.064	0,448

Return On Equity

Perusahaan	Laba Bersih	Jumlah Ekuitas	Hasil
BCAP 2016	-38.941.000.000	6.405.279.000.000	-0,006
BCAP 2017	-737.629.000.000	5.627.520.000.000	-0,131
BCAP 2018	-26.612.000.000	5.747.328.000.000	-0,005
BCAP 2019	-25.830.000.000	5.545.979.000.000	-0,005
KBLV 2016	-1.587.310.000.000	7.239.042.000.000	-0,219
KBLV 2017	-1.494.888.000.000	5.672.011.000.000	-0,264
KBLV 2018	-4.187.434.000.000	1.267.970.000.000	-3,302
KBLV 2019	-256.057.000.000	945.741.000.000	-0,271
DSSA 2016	64.776.826	1.283.328.210	0,050

DSSA 2017	128.237.369	1.454.320.756	0,088
DSSA 2018	120.745.047	1.513.293.846	0,080
DSSA 2019	71.654.412	1.638.108.682	0,044

Return On Investment

Perusahaan	Laba Bersih	Jumlah Aktiva	Hasil
BCAP 2016	-38.941.000.000	22.216.019.000.000	-0,002
BCAP 2017	-737.629.000.000	19.883.263.000.000	-0,037
BCAP 2018	-26.612.000.000	18.762.724.000.000	-0,001
BCAP 2019	-25.830.000.000	18.385.005.000.000	-0,001
KBLV 2016	-1.587.310.000.000	12.779.523.000.000	-0,124
KBLV 2017	-1.494.888.000.000	12.089.473.000.000	-0,124
KBLV 2018	-4.187.434.000.000	7.026.611.000.000	-0,596
KBLV 2019	-256.057.000.000	7.174.495.000.000	-0,036
DSSA 2016	64.776.826	2.232.507.010	0,029
DSSA 2017	128.237.369	2.736.992.648	0,047
DSSA 2018	120.745.047	3.386.790.883	0,036
DSSA 2019	71.654.412	3.718.973.064	0,019

Net Profit Margin

Perusahaan	Laba Bersih	Penjualan	Hasil
BCAP 2016	-38.941.000.000	314.785.000.000	-0,124
BCAP 2017	-737.629.000.000	306.505.000.000	-2,407
BCAP 2018	-26.612.000.000	488.198.000.000	-0,055
BCAP 2019	-25.830.000.000	547.331.000.000	-0,047

KBLV 2016	-1.587.310.000.000	1.308.250.000.000	-1,213
KBLV 2017	-1.494.888.000.000	982.463.000.000	-1,522
KBLV 2018	-4.187.434.000.000	983.271.000.000	-4,259
KBLV 2019	-256.057.000.000	248.909.000.000	-1,029
DSSA 2016	64.776.826	712.054.904	0,091
DSSA 2017	128.237.369	1.321.743.514	0,097
DSSA 2018	120.745.047	1.768.840.742	0,068
DSSA 2019	71.654.412	1.666.415.381	0,043

Lampiran 3 : Statistik Deskriptif Seluruh Variabel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CR_Sblm	12	,356	3,599	1,73817	,978868
CR_Ssdh	12	,061	1,748	,98542	,642107
DR_Sblm	12	,248	,779	,47750	,210361
DR_Ssdh	12	,425	,868	,62342	,148394
EPS_Sblm	12	-,006	4539,263	393,51550	1305,990617
EPS_Ssdh	12	-2403,577	3,994	-371,30633	721,676929
TATA_Sblm	12	,016	,521	,26558	,195870
TATO_Ssdh	12	,014	,522	,18458	,199812
ROE_Sblm	12	-,005	,842	,10283	,240158
ROE_Ssdh	12	-3,302	,088	-,32842	,945604
ROI_Sblm	12	-,004	,610	,06225	,173177
ROI_Ssdh	12	-,596	,047	-,06583	,176155
NPM_Sblm	12	-,008	3,903	,52833	1,143153
NPM_Ssdh	12	-4,259	,097	-,86308	1,344526
Valid N (listwise)	12				

Lampiran 4 : Uji Normalitas Sebelum Akuisisi Seluruh Variabel

One-Sample Kolmogorov-Smirnov Test

		CR	DR	EPS	TATO	ROE	ROI	NPM
N		12	12	12	12	12	12	12
Normal Parameters ^{a,b}	Mean	1,738	,4775	393,5	,2655	,1028	,0622	,5283
	Std. Deviation	17	0	1550	8	3	5	3
	n	68	61	7	70	58	77	153
	Most Extreme Differences	Absolute	,207	,218	,501	,172	,356	,456
	Positive	,207	,218	,501	,169	,356	,456	,408
	Negative	-,112	-,146	-,382	-,172	-,327	-,351	-,319
Test Statistic		,207	,218	,501	,172	,356	,456	,408
Asymp. Sig. (2-tailed)		,165 ^c	,119 ^c	,000 ^c	,200 ^{c,d}	,000 ^c	,000 ^c	,000 ^c

Lampiran 5 : Uji Normalitas Sesudah Akuisisi Seluruh Variabel

One-Sample Kolmogorov-Smirnov Test

		CR	DR	EPS	TATO	ROE	ROI	NPM
N		12	12	12	12	12	12	12
Normal Parameters ^{a,b}	Mean	,9854	,6234	-	,1845	-	-	-
		2	2	371,30	8	-,32842	,0658	,8630
	Std. Deviation	,6421	,1483	721,67	,1998	,945604	,1761	1,344
		07	94	6929	12		55	526
Most Extreme Differences	Absolute	,309	,183	,372	,255	,441	,315	,292
	Positive	,212	,165	,302	,255	,330	,261	,238
	Negative	-,309	-,183	-,372	-,197	-,441	-,315	-,292
Test Statistic		,309	,183	,372	,255	,441	,315	,292
Asymp. Sig. (2-tailed)		,002 ^c	,200 ^{c,d}	,000 ^c	,030 ^c	,000 ^c	,002 ^c	,006 ^c

Lampiran 6 : Uji T-Test *Debt Ratio*

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	DR_Sblm - DR_Ssdh	-,145917	,188399	,054386	-,265620	-,026214	-2,683	11	,021

Lampiran 7 : Uji Wilcoxon Sign Rank Test Earning Per Share, Return On Equity, Return On Investmen dan Net Profit Margin

Test Statistics^a

	EPS_Ssdh - EPS_Sblm	ROE_Ssdh - ROE_Sblm	ROI_Ssdh - ROI_Sblm	NPM_Ssdh - NPM_Sblm
Z	-2,197 ^b	-1,687 ^b	-1,687 ^b	-2,275 ^b
Asymp. Sig. (2-tailed)	,028	,092	,092	,023