

Lampiran 1. Daftar Perusahaan Sampel

No	Kode	Nama Perusahaan	Tgl Akuisisi	% Akuisisi
1	MDLN	Modernland Realty Ltd Tbk	20 Feb 14	51%
2	APLN	PT Agung Podomoro Land, Tbk	25 Mar 14	69%
3	AISA	PT Tiga Pilar Sejahtera Food, Tbk	22 Mei 14	99,96%
4	MYRX	PT Hanson Internasional Tbk	10 Juni 14	99,9%
5	GWSA	PT Greenwod Sejahtera	20 Jun14	99,83%
6	AALI	PT Astra Agro Lestari	24 Jul 14	100%
7	ANJT	Austindo Nusantara Jaya Tbk	5 Nov 14	100%

(Sumber: www.idx.co.id, <http://www.kppu.go.id/> dan website masing-masing perusahaan)



Lampiran 2. Tabulasi Data Penelitian

1. Tabulasi Data *Current Ratio* (CR)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	0.831	1.272	0.834	0.998	1.344	1.330
2	APLN	1.829	1.565	1.679	1.389	1.068	1.306
3	AISA	1.894	1.269	1.750	1.623	2.376	1.162
4	MYRX	0.186	0.370	0.303	0.953	0.569	0.573
5	GWSA	2.305	2.666	5.715	3.516	8.801	8.268
6	AALI	1.265	6.846	0.450	0.799	1.028	1.838
7	ANJT	1.640	1.956	3.749	0.925	1.430	1.453

2. Tabulasi Data *Fixed Asset Turn Over* (FATO)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	4.047	2.403	1.523	2.526	2.010	2.331
2	APLN	1.722	2.531	1.778	1.651	1.484	1.752
3	AISA	1.877	2.227	2.810	2.624	2.530	1.548
4	MYRX	0.664	0.422	0.624	4.050	2.283	3.195
5	GWSA	2.547	6.499	0.590	0.393	0.699	0.444
6	AALI	3.146	2.351	1.952	1.395	1.408	1.705
7	ANJT	2.541	2.053	1.522	0.739	0.758	0.921

3. Tabulasi Data *Total Asset Turn Over* (TATO)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	0.200	0.221	0.180	0.222	0.162	0.211
2	APLN	0.353	0.000	0.249	0.243	0.234	0.245
3	AISA	0.488	0.710	0.808	0.663	0.707	0.564
4	MYRX	0.209	0.111	0.032	0.010	0.088	0.140
5	GWSA	0.149	0.344	0.045	0.012	0.020	0.012
6	AALI	1.056	0.931	0.847	0.607	0.583	6.940
7	ANJT	0.173	0.400	0.339	0.255	0.256	0.286

4. Tabulasi Data *Debt to Equity Ratio* (DER)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	1.130	1.060	1.060	1.120	1.205	1.063
2	APLN	1.150	1.390	1.730	1.707	1.579	1.504
3	AISA	0.960	0.900	1.130	1.284	1.170	1.562
4	MYRX	0.000	5.300	0.090	3.179	0.398	0.438
5	GWSA	0.430	0.260	0.140	0.086	0.074	0.079
6	AALI	0.210	0.330	0.460	0.839	0.377	0.342
7	ANJT	0.830	0.220	0.090	0.382	0.481	0.444

5. Tabulasi Data *Debt to Asset Ratio* (DAR)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	0.530	0.515	0.515	0.528	0.546	0.515
2	APLN	0.536	0.582	0.634	0.631	0.612	0.601
3	AISA	0.490	0.474	0.531	0.562	0.539	0.610
4	MYRX	1.078	0.841	0.085	0.238	0.285	0.304
5	GWSA	0.300	0.205	0.123	0.079	0.069	0.073
6	AALI	0.174	0.246	0.314	0.456	0.274	2.569
7	ANJT	0.453	0.180	0.082	0.276	0.325	0.444

6. Tabulasi Data *Net Profit Margin* (NPM)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	0.150	0.250	1.330	0.306	0.212	0.199
2	APLN	0.180	0.180	0.190	0.187	0.156	0.267
3	AISA	0.090	0.090	0.090	0.062	0.110	-0.172
4	MYRX	0.560	0.830	0.175	0.177	0.092	0.140
5	GWSA	0.805	0.605	0.157	1.509	1.486	2.218
6	AALI	0.230	0.210	0.150	0.053	0.150	0.122
7	ANJT	0.320	0.600	0.010	-0.070	0.068	0.293

7. Tabulasi Data *Return On Investment* (ROI)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	0.021	0.057	0.024	0.068	0.034	0.042
2	APLN	0.063	0.055	0.047	0.045	0.037	0.065
3	AISA	0.042	0.066	0.069	0.041	0.078	-0.097
4	MYRX	0.016	0.022	-0.022	0.002	0.008	0.020
5	GWSA	0.020	0.029	0.021	0.186	0.030	0.026
6	AAI	0.025	0.018	0.029	0.032	0.087	0.848
7	ANJT	0.055	0.040	0.003	-0.018	0.018	0.000

8. Tabulasi Data *Return On Equity* (ROE)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	0.062	0.012	0.024	0.144	0.076	0.087
2	APLN	0.014	0.013	0.013	0.123	0.094	0.164
3	AISA	0.088	0.012	0.015	0.094	0.169	-0.249
4	MYRX	-0.015	0.058	-0.024	0.023	0.011	0.028
5	GWSA	0.017	0.026	0.080	0.202	0.032	0.028
6	AAI	0.030	0.026	0.019	0.059	0.120	0.113
7	ANJT	0.010	0.029	0.003	-0.025	0.026	0.000

9. Tabulasi Data *Earning Per Share* (EPS)

No	Perusahaan	2011	2012	2013	2015	2016	2017
1	MDLN	24.356	42.432	39.121	69.689	40.002	49.052
2	APLN	0.330	0.410	0.450	0.054	0.046	0.097
3	AISA	51.734	87.894	119.374	116.122	149.261	263.099
4	MYRX	0.150	0.160	0.110	0.007	0.032	2.494
5	GWSA	27.213	56.765	19.739	16.202	26.940	24.164
6	AAI	1587.734	1558.361	1230.766	1677.378	1537.957	1483.573
7	ANJT	0.231	0.115	0.021	-0.003	0.003	0.014

Lampiran 3. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
CR11	7	.186	2.305	1.42143	.720795
CR12	7	.370	6.846	2.27771	2.133065
CR13	7	.303	5.715	2.06857	1.984722
CR15	7	.799	3.516	1.45757	.953270
CR16	7	.569	8.801	2.37371	2.887725
CR17	7	.573	8.268	2.27571	2.669278
FATO11	7	.664	4.047	2.36343	1.083833
FATO12	7	.422	6.499	2.64086	1.847436
FATO13	7	.590	2.810	1.54271	.772594
FATO15	7	.393	4.050	1.91114	1.256561
FATO16	7	.699	2.530	1.59600	.715363
FATO17	7	.444	3.195	1.69943	.898461
TATO11	7	.149	1.056	.37543	.323284
TATO12	7	.000	.931	.38814	.330599
TATO13	7	.032	.847	.35714	.339064
TATO15	7	.010	.663	.28743	.259266
TATO16	7	.020	.707	.29286	.256275
TATO17	7	.012	6.940	1.19971	2.536815
DER11	7	.000	1.150	.67286	.460026
DER12	7	.220	5.300	1.35143	1.797966
DER13	7	.090	1.730	.67143	.643569
DER15	7	.086	3.179	1.22814	1.018319
DER16	7	.074	1.579	.75486	.557206
DER17	7	.079	1.562	.77600	.595648
DAR11	7	.174	1.078	.50871	.284117
DAR12	7	.180	.841	.43471	.240836
DAR13	7	.082	.634	.32629	.235081
DAR15	7	.079	.631	.39571	.201518
DAR16	7	.069	.612	.37857	.194360
DAR17	7	.073	2.569	.73086	.832076
NPM11	7	.090	.805	.33357	.258533
NPM12	7	.090	.830	.39500	.279836
NPM13	7	.010	1.330	.30029	.458216
NPM15	7	-.070	1.509	.31771	.538821
NPM16	7	.068	1.486	.32486	.514205
NPM17	7	-.172	2.218	.43814	.799640
ROI11	7	.016	.063	.03447	.018854
ROI12	7	.018	.066	.04090	.018704

ROI13	7	-.022	6.910	1.00167	2.605421
ROI15	7	-.018	.186	.05086	.066047
ROI16	7	.008	.087	.04171	.029680
ROI17	7	-.097	.848	.12914	.321152
ROE11	7	-.015	.088	.02942	.034824
ROE12	7	.012	.058	.02532	.016260
ROE13	7	-.024	.080	.01852	.031609
ROE15	7	-.025	.202	.08857	.076622
ROE16	7	.011	.169	.07543	.057108
ROE17	7	-.249	.164	.02443	.133308
EPS11	7	.150	1587.734	241.67829	593.864582
EPS12	7	.115	1558.361	249.44814	578.167605
EPS13	7	.021	1230.766	201.36871	455.907498
EPS15	7	-.003	1677.378	268.49271	622.840533
EPS16	7	.003	1537.957	250.60586	570.130605
EPS17	7	.014	1483.573	260.35614	547.526089
Valid N (listwise)	7				



Lampiran 4. Hasil Uji Normalitas

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
CR11	.191	7	.200 [*]	.951	7	.742
CR12	.285	7	.090	.760	7	.016
CR13	.278	7	.109	.857	7	.143
CR15	.288	7	.081	.709	7	.005
CR16	.357	7	.007	.624	7	.001
CR17	.422	7	.000	.590	7	.000
FATO11	.147	7	.200 [*]	.984	7	.978
FATO12	.381	7	.003	.764	7	.018
FATO13	.204	7	.200 [*]	.927	7	.524
FATO15	.153	7	.200 [*]	.956	7	.784
FATO16	.165	7	.200 [*]	.928	7	.534
FATO17	.191	7	.200 [*]	.972	7	.915
TATO11	.268	7	.138	.742	7	.011
TATO12	.200	7	.200 [*]	.944	7	.677
TATO13	.236	7	.200 [*]	.841	7	.101
TATO15	.264	7	.150	.869	7	.180
TATO16	.271	7	.128	.887	7	.261
TATO17	.456	7	.000	.514	7	.000
DER11	.205	7	.200 [*]	.902	7	.343
DER12	.349	7	.010	.672	7	.002
DER13	.224	7	.200 [*]	.866	7	.171
DER15	.192	7	.200 [*]	.919	7	.464
DER16	.260	7	.167	.904	7	.355
DER17	.283	7	.095	.874	7	.203
DAR11	.319	7	.030	.861	7	.154
DAR12	.212	7	.200 [*]	.914	7	.426
DAR13	.235	7	.200 [*]	.861	7	.156
DAR15	.189	7	.200 [*]	.937	7	.608
DAR16	.224	7	.200 [*]	.920	7	.469
DAR17	.415	7	.001	.671	7	.002
NPM11	.235	7	.200 [*]	.867	7	.173
NPM12	.269	7	.135	.885	7	.251
NPM13	.452	7	.000	.582	7	.000
NPM15	.366	7	.005	.667	7	.002
NPM16	.444	7	.000	.541	7	.000
NPM17	.429	7	.000	.633	7	.001

ROI11	.209	7	.200*	.917	7	.444
ROI12	.209	7	.200*	.924	7	.503
ROI13	.163	7	.200*	.986	7	.984
ROI15	.255	7	.189	.848	7	.117
ROI16	.277	7	.111	.885	7	.250
ROI17	.436	7	.000	.605	7	.000
ROE11	.212	7	.200*	.932	7	.565
ROE12	.263	7	.154	.808	7	.050
ROE13	.285	7	.090	.880	7	.226
ROE15	.102	7	.200*	.994	7	.999
ROE16	.205	7	.200*	.941	7	.646
ROE17	.284	7	.091	.844	7	.107
EPS11	.483	7	.000	.481	7	.000
EPS12	.467	7	.000	.504	7	.000
EPS13	.429	7	.000	.524	7	.000
EPS15	.454	7	.000	.511	7	.000
EPS16	.428	7	.000	.522	7	.000
EPS17	.365	7	.005	.568	7	.000

a. Lilliefors Significance Correction

*. This is a lower bound of the true significance.



Lampiran 5. Hasil Uji H₁

		Ranks		
		N	Mean Rank	Sum of Ranks
CR15 - CR11	Negative Ranks	4 ^a	3.50	14.00
	Positive Ranks	3 ^b	4.67	14.00
	Ties	0 ^c		
	Total	7		
CR16 - CR11	Negative Ranks	3 ^d	3.00	9.00
	Positive Ranks	4 ^e	4.75	19.00
	Ties	0 ^f		
	Total	7		
CR17 - CR11	Negative Ranks	3 ^g	3.67	11.00
	Positive Ranks	4 ^h	4.25	17.00
	Ties	0 ⁱ		
	Total	7		
CR15 - CR12	Negative Ranks	4 ^j	4.00	16.00
	Positive Ranks	3 ^k	4.00	12.00
	Ties	0 ^l		
	Total	7		
CR16 - CR12	Negative Ranks	3 ^m	4.33	13.00
	Positive Ranks	4 ⁿ	3.75	15.00
	Ties	0 ^o		
	Total	7		
CR17 - CR12	Negative Ranks	4 ^p	4.25	17.00
	Positive Ranks	3 ^q	3.67	11.00
	Ties	0 ^r		
	Total	7		
CR15 - CR13	Negative Ranks	4 ^s	4.25	17.00
	Positive Ranks	3 ^t	3.67	11.00
	Ties	0 ^u		
	Total	7		
CR16 - CR13	Negative Ranks	2 ^v	5.00	10.00
	Positive Ranks	5 ^w	3.60	18.00
	Ties	0 ^x		
	Total	7		
CR17 - CR13	Negative Ranks	3 ^y	4.00	12.00
	Positive Ranks	4 ^z	4.00	16.00
	Ties	0 ^{aa}		
	Total	7		

- a. CR15 < CR11
- b. CR15 > CR11
- c. CR15 = CR11
- d. CR16 < CR11
- e. CR16 > CR11
- f. CR16 = CR11
- g. CR17 < CR11
- h. CR17 > CR11
- i. CR17 = CR11
- j. CR15 < CR12
- k. CR15 > CR12
- l. CR15 = CR12
- m. CR16 < CR12
- n. CR16 > CR12
- o. CR16 = CR12
- p. CR17 < CR12
- q. CR17 > CR12
- r. CR17 = CR12
- s. CR15 < CR13
- t. CR15 > CR13
- u. CR15 = CR13
- v. CR16 < CR13
- w. CR16 > CR13
- x. CR16 = CR13
- y. CR17 < CR13
- z. CR17 > CR13
- aa. CR17 = CR13

Test Statistics^a

	CR15 - CR11	CR16 - CR11	CR17 - CR11	CR15 - CR12	CR16 - CR12	CR17 - CR12	CR15 - CR13	CR16 - CR13	CR17 - CR13
Z	.000 ^b	-.845 ^c	-.507 ^c	-.338 ^d	-.169 ^c	-.507 ^d	-.507 ^d	-.676 ^c	-.338 ^d
Asymp. Sig. (2-tailed)	1.000	.398	.612	.735	.866	.612	.612	.499	.735

a. Wilcoxon Signed Ranks Test

b. The sum of negative ranks equals the sum of positive ranks.

c. Based on negative ranks.

d. Based on positive ranks.

Lampiran 6. Hasil Uji H₂

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	FATO11	2.36343	7	1.083833	.409650
	FATO15	1.91114	7	1.256561	.474936
Pair 2	FATO11	2.36343	7	1.083833	.409650
	FATO16	1.59600	7	.715363	.270382
Pair 3	FATO11	2.36343	7	1.083833	.409650
	FATO17	1.69943	7	.898461	.339586
Pair 4	FATO13	1.54271	7	.772594	.292013
	FATO15	1.91114	7	1.256561	.474936
Pair 5	FATO13	1.54271	7	.772594	.292013
	FATO16	1.59600	7	.715363	.270382
Pair 6	FATO13	1.54271	7	.772594	.292013
	FATO17	1.69943	7	.898461	.339586

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	FATO11 & FATO15	7	-.449	.312
Pair 2	FATO11 & FATO16	7	-.282	.540
Pair 3	FATO11 & FATO17	7	-.309	.501
Pair 4	FATO13 & FATO15	7	.021	.964
Pair 5	FATO13 & FATO16	7	.396	.379
Pair 6	FATO13 & FATO17	7	-.084	.857

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	FATO11 - FATO15	.452286	1.994261	.753760	-1.392098	2.296670	.600	6	.570
Pair 2	FATO11 - FATO16	.767429	1.457497	.550882	-.580532	2.115389	1.393	6	.213
Pair 3	FATO11 - FATO17	.664000	1.607118	.607434	-.822337	2.150337	1.093	6	.316
Pair 4	FATO13 - FATO15	-.368429	1.460946	.552186	-1.719578	.982721	-.667	6	.529
Pair 5	FATO13 - FATO16	-.053286	.819138	.309605	-.810862	.704291	-.172	6	.869
Pair 6	FATO13 - FATO17	-.156714	1.233412	.466186	-1.297430	.984002	-.336	6	.748

		N	Mean Rank	Sum of Ranks
FATO15 - FATO12	Negative Ranks	4 ^a	4.75	19.00
	Positive Ranks	3 ^b	3.00	9.00
	Ties	0 ^c		
	Total	7		
FATO16 - FATO12	Negative Ranks	5 ^d	4.20	21.00
	Positive Ranks	2 ^e	3.50	7.00
	Ties	0 ^f		
	Total	7		
FATO17 - FATO12	Negative Ranks	6 ^g	3.67	22.00
	Positive Ranks	1 ^h	6.00	6.00
	Ties	0 ⁱ		
	Total	7		

a. FATO15 < FATO12

b. FATO15 > FATO12

c. FATO15 = FATO12

d. FATO16 < FATO12

e. FATO16 > FATO12

f. FATO16 = FATO12

g. FATO17 < FATO12

h. FATO17 > FATO12

i. FATO17 = FATO12

Test Statistics^a

	FATO15 - FATO12	FATO16 - FATO12	FATO17 - FATO12
Z	-.845 ^b	-1.183 ^b	-1.352 ^b
Asymp. Sig. (2-tailed)	.398	.237	.176

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

Lampiran 7. Hasil Uji H₃

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	TATO12	.38814	7	.330599	.124955
	TATO15	.28743	7	.259266	.097993
Pair 2	TATO12	.38814	7	.330599	.124955
	TATO16	.29286	7	.256275	.096863
Pair 3	TATO13	.35714	7	.339064	.128154
	TATO15	.28743	7	.259266	.097993
Pair 4	TATO13	.35714	7	.339064	.128154
	TATO16	.29286	7	.256275	.096863
Pair 5	TATO13	.35714	7	.339064	.128154
	TATO17	1.19971	7	2.536815	.958826

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	TATO12 & TATO15	7	.800	.031
Pair 2	TATO12 & TATO16	7	.795	.033
Pair 3	TATO13 & TATO15	7	.984	.000
Pair 4	TATO13 & TATO16	7	.980	.000
Pair 5	TATO13 & TATO17	7	.685	.089

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	TATO12 - TATO15	.100714	.198612	.075068	-.082972	.284400	1.342	6	.228
Pair 2	TATO12 - TATO16	.095286	.200846	.075913	-.090466	.281038	1.255	6	.256
Pair 3	TATO13 - TATO15	.069714	.095772	.036198	-.018860	.158288	1.926	6	.102
Pair 4	TATO13 - TATO16	.064286	.101790	.038473	-.029854	.158426	1.671	6	.146
Pair 5	TATO13 - TATO17	-.842571	2.317730	.876020	-2.986114	1.300971	-.962	6	.373

		Ranks		
		N	Mean Rank	Sum of Ranks
TATO15 - TATO11	Negative Ranks	4 ^a	5.00	20.00
	Positive Ranks	3 ^b	2.67	8.00
	Ties	0 ^c		
	Total	7		
TATO16 - TATO11	Negative Ranks	5 ^d	4.00	20.00
	Positive Ranks	2 ^e	4.00	8.00
	Ties	0 ^f		
	Total	7		
TATO17 - TATO11	Negative Ranks	3 ^g	4.00	12.00
	Positive Ranks	4 ^h	4.00	16.00
	Ties	0 ⁱ		
	Total	7		
TATO17 - TATO12	Negative Ranks	4 ^j	3.50	14.00
	Positive Ranks	3 ^k	4.67	14.00
	Ties	0 ^l		
	Total	7		

- a. TATO15 < TATO11
 b. TATO15 > TATO11
 c. TATO15 = TATO11
 d. TATO16 < TATO11
 e. TATO16 > TATO11
 f. TATO16 = TATO11
 g. TATO17 < TATO11
 h. TATO17 > TATO11
 i. TATO17 = TATO11
 j. TATO17 < TATO12
 k. TATO17 > TATO12
 l. TATO17 = TATO12

Test Statistics^a

	TATO15 - TATO11	TATO16 - TATO11	TATO17 - TATO11	TATO17 - TATO12
Z	-1.014 ^b	-1.014 ^b	-.338 ^c	.000 ^d
Asymp. Sig. (2-tailed)	.310	.310	.735	1.000

- a. Wilcoxon Signed Ranks Test
 b. Based on positive ranks.
 c. Based on negative ranks.
 d. The sum of negative ranks equals the sum of positive ranks.

Lampiran 8. Hasil Uji H₄

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	DER11	.67286	7	.460026	.173873
	DER15	1.22814	7	1.018319	.384888
Pair 2	DER11	.67286	7	.460026	.173873
	DER16	.75486	7	.557206	.210604
Pair 3	DER11	.67286	7	.460026	.173873
	DER17	.77600	7	.595648	.225134
Pair 4	DER13	.67143	7	.643569	.243246
	DER15	1.22814	7	1.018319	.384888
Pair 5	DER13	.67143	7	.643569	.243246
	DER16	.75486	7	.557206	.210604
Pair 6	DER13	.67143	7	.643569	.243246
	DER17	.77600	7	.595648	.225134

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	DER11 & DER15	7	-.282	.540
Pair 2	DER11 & DER16	7	.816	.025
Pair 3	DER11 & DER17	7	.760	.047
Pair 4	DER13 & DER15	7	.137	.770
Pair 5	DER13 & DER16	7	.951	.001
Pair 6	DER13 & DER17	7	.911	.004

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	DER11 - DER15	-.555286	1.230017	.464903	-1.692862	.582290	-1.194	6	.277
Pair 2	DER11 - DER16	-.082000	.321851	.121648	-.379662	.215662	-.674	6	.525
Pair 3	DER11 - DER17	-.103143	.387127	.146320	-.461176	.254890	-.705	6	.507
Pair 4	DER13 - DER15	-.556714	1.127835	.426282	-1.599788	.486359	-1.306	6	.239
Pair 5	DER13 - DER16	-.083429	.206436	.078025	-.274350	.107492	-1.069	6	.326
Pair 6	DER13 - DER17	-.104571	.266217	.100620	-.350781	.141638	-1.039	6	.339

Ranks

		N	Mean Rank	Sum of Ranks
DER15 - DER12	Negative Ranks	2 ^a	5.00	10.00
	Positive Ranks	5 ^b	3.60	18.00
	Ties	0 ^c		
	Total	7		
DER16 - DER12	Negative Ranks	2 ^d	5.00	10.00
	Positive Ranks	5 ^e	3.60	18.00
	Ties	0 ^f		
	Total	7		
DER17 - DER12	Negative Ranks	2 ^g	5.50	11.00
	Positive Ranks	5 ^h	3.40	17.00
	Ties	0 ⁱ		
	Total	7		

a. DER15 < DER12

b. DER15 > DER12

c. DER15 = DER12

d. DER16 < DER12

e. DER16 > DER12

f. DER16 = DER12

g. DER17 < DER12

h. DER17 > DER12

i. DER17 = DER12

Test Statistics^a

	DER15 - DER12	DER16 - DER12	DER17 - DER12
Z	-.676 ^b	-.676 ^b	-.507 ^b
Asymp. Sig. (2-tailed)	.499	.499	.612

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

Lampiran 9. Hasil Uji H₅

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	DAR11	.50871	7	.284117	.107386
	DAR15	.39571	7	.201518	.076167
Pair 2	DAR11	.50871	7	.284117	.107386
	DAR16	.37857	7	.194360	.073461
Pair 3	DAR12	.43471	7	.240836	.091027
	DAR15	.39571	7	.201518	.076167
Pair 4	DAR12	.43471	7	.240836	.091027
	DAR16	.37857	7	.194360	.073461
Pair 5	DAR13	.32629	7	.235081	.088852
	DAR15	.39571	7	.201518	.076167
Pair 6	DAR13	.32629	7	.235081	.088852
	DAR16	.37857	7	.194360	.073461

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	DAR11 & DAR15	7	-.090	.847
Pair 2	DAR11 & DAR16	7	.170	.716
Pair 3	DAR12 & DAR15	7	.273	.553
Pair 4	DAR12 & DAR16	7	.429	.336
Pair 5	DAR13 & DAR15	7	.923	.003
Pair 6	DAR13 & DAR16	7	.861	.013

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	DAR11 - DAR15	.113000	.362887	.137159	-.222615	.448615	.824	6	.442
Pair 2	DAR11 - DAR16	.130143	.315823	.119370	-.161945	.422231	1.090	6	.317
Pair 3	DAR12 - DAR15	.039000	.268473	.101473	-.209297	.287297	.384	6	.714
Pair 4	DAR12 - DAR16	.056143	.235748	.089104	-.161888	.274173	.630	6	.552
Pair 5	DAR13 - DAR15	-.069429	.091780	.034690	-.154311	.015454	-2.001	6	.092
Pair 6	DAR13 - DAR16	-.052286	.119678	.045234	-.162970	.058398	-1.156	6	.292

Ranks

		N	Mean Rank	Sum of Ranks
DAR17 - DAR11	Negative Ranks	4 ^a	3.50	14.00
	Positive Ranks	3 ^b	4.67	14.00
	Ties	0 ^c		
	Total	7		
DAR17 - DAR12	Negative Ranks	2 ^d	3.50	7.00
	Positive Ranks	4 ^e	3.50	14.00
	Ties	1 ^f		
	Total	7		
DAR17 - DAR13	Negative Ranks	2 ^g	1.50	3.00
	Positive Ranks	4 ^h	4.50	18.00
	Ties	1 ⁱ		
	Total	7		

- a. DAR17 < DAR11
 b. DAR17 > DAR11
 c. DAR17 = DAR11
 d. DAR17 < DAR12
 e. DAR17 > DAR12
 f. DAR17 = DAR12
 g. DAR17 < DAR13
 h. DAR17 > DAR13
 i. DAR17 = DAR13

Test Statistics^a

	DAR17 - DAR11	DAR17 - DAR12	DAR17 - DAR13
Z	.000 ^b	-.734 ^c	-1.572 ^c
Asymp. Sig. (2-tailed)	1.000	.463	.116

- a. Wilcoxon Signed Ranks Test
 b. The sum of negative ranks equals the sum of positive ranks.
 c. Based on negative ranks.

Lampiran 10. Hasil Uji H₆

		Ranks		
		N	Mean Rank	Sum of Ranks
NPM15 - NPM11	Negative Ranks	4 ^a	4.25	17.00
	Positive Ranks	3 ^b	3.67	11.00
	Ties	0 ^c		
	Total	7		
NPM16 - NPM11	Negative Ranks	4 ^d	4.25	17.00
	Positive Ranks	3 ^e	3.67	11.00
	Ties	0 ^f		
	Total	7		
NPM17 - NPM11	Negative Ranks	4 ^g	4.00	16.00
	Positive Ranks	3 ^h	4.00	12.00
	Ties	0 ⁱ		
	Total	7		
NPM15 - NPM12	Negative Ranks	4 ^j	4.25	17.00
	Positive Ranks	3 ^k	3.67	11.00
	Ties	0 ^l		
	Total	7		
NPM16 - NPM12	Negative Ranks	5 ^m	4.00	20.00
	Positive Ranks	2 ⁿ	4.00	8.00
	Ties	0 ^o		
	Total	7		
NPM17 - NPM12	Negative Ranks	5 ^p	3.80	19.00
	Positive Ranks	2 ^q	4.50	9.00
	Ties	0 ^r		
	Total	7		
NPM15 - NPM13	Negative Ranks	5 ^s	4.00	20.00
	Positive Ranks	2 ^t	4.00	8.00
	Ties	0 ^u		
	Total	7		
NPM16 - NPM13	Negative Ranks	3 ^v	3.67	11.00
	Positive Ranks	3 ^w	3.33	10.00
	Ties	1 ^x		
	Total	7		
NPM17 - NPM13	Negative Ranks	4 ^y	3.25	13.00
	Positive Ranks	3 ^z	5.00	15.00
	Ties	0 ^{aa}		
	Total	7		

- a. NPM15 < NPM11
- b. NPM15 > NPM11
- c. NPM15 = NPM11
- d. NPM16 < NPM11
- e. NPM16 > NPM11
- f. NPM16 = NPM11
- g. NPM17 < NPM11
- h. NPM17 > NPM11
- i. NPM17 = NPM11
- j. NPM15 < NPM12
- k. NPM15 > NPM12
- l. NPM15 = NPM12
- m. NPM16 < NPM12
- n. NPM16 > NPM12
- o. NPM16 = NPM12
- p. NPM17 < NPM12
- q. NPM17 > NPM12
- r. NPM17 = NPM12
- s. NPM15 < NPM13
- t. NPM15 > NPM13
- u. NPM15 = NPM13
- v. NPM16 < NPM13
- w. NPM16 > NPM13
- x. NPM16 = NPM13
- y. NPM17 < NPM13
- z. NPM17 > NPM13
- aa. NPM17 = NPM13

Test Statistics^a

	NPM15 - NPM11	NPM16 - NPM11	NPM17 - NPM11	NPM15 - NPM12	NPM16 - NPM12	NPM17 - NPM12	NPM15 - NPM13	NPM16 - NPM13	NPM17 - NPM13
Z	-.507 ^b	-.507 ^b	-.338 ^b	-.507 ^b	-1.014 ^b	-.845 ^b	-1.014 ^b	-.105 ^b	-.169 ^c
Asymp. Sig. (2-tailed)	.612	.612	.735	.612	.310	.398	.310	.917	.866

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

c. Based on negative ranks.

Lampiran 11. Hasil Uji H₇

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	ROI11	.03447	7	.018854	.007126
	ROI15	.05086	7	.066047	.024963
Pair 2	ROI11	.03447	7	.018854	.007126
	ROI16	.04171	7	.029680	.011218
Pair 3	ROI12	.04090	7	.018704	.007070
	ROI15	.05086	7	.066047	.024963
Pair 4	ROI12	.04090	7	.018704	.007070
	ROI16	.04171	7	.029680	.011218

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	ROI11 & ROI15	7	-.376	.406
Pair 2	ROI11 & ROI16	7	.032	.946
Pair 3	ROI12 & ROI15	7	-.024	.960
Pair 4	ROI12 & ROI16	7	.135	.773

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	ROI11 - ROI15	-.016386	.075194	.028421	-.085929	.053157	-.577	6	.585
Pair 2	ROI11 - ROI16	-.007243	.034654	.013098	-.039293	.024807	-.553	6	.600
Pair 3	ROI12 - ROI15	-.009957	.069069	.026106	-.073836	.053921	-.381	6	.716
Pair 4	ROI12 - ROI16	-.000814	.032873	.012425	-.031217	.029588	-.066	6	.950

Ranks

		N	Mean Rank	Sum of Ranks
ROI17 - ROI11	Negative Ranks	2 ^a	5.50	11.00
	Positive Ranks	5 ^b	3.40	17.00
	Ties	0 ^c		
	Total	7		
ROI17 - ROI12	Negative Ranks	5 ^d	3.60	18.00
	Positive Ranks	2 ^e	5.00	10.00
	Ties	0 ^f		
	Total	7		
ROI15 - ROI13	Negative Ranks	3 ^g	3.67	11.00
	Positive Ranks	4 ^h	4.25	17.00
	Ties	0 ⁱ		
	Total	7		
ROI16 - ROI13	Negative Ranks	2 ^j	5.00	10.00
	Positive Ranks	5 ^k	3.60	18.00
	Ties	0 ^l		
	Total	7		
ROI17 - ROI13	Negative Ranks	2 ^m	4.00	8.00
	Positive Ranks	5 ⁿ	4.00	20.00
	Ties	0 ^o		
	Total	7		

- a. ROI17 < ROI11
b. ROI17 > ROI11
c. ROI17 = ROI11
d. ROI17 < ROI12
e. ROI17 > ROI12
f. ROI17 = ROI12
g. ROI15 < ROI13
h. ROI15 > ROI13
i. ROI15 = ROI13
j. ROI16 < ROI13
k. ROI16 > ROI13
l. ROI16 = ROI13
m. ROI17 < ROI13
n. ROI17 > ROI13
o. ROI17 = ROI13

Test Statistics^a

	ROI17 - ROI11	ROI17 - ROI12	ROI15 - ROI13	ROI16 - ROI13	ROI17 - ROI13
Z	-.507 ^b	-.676 ^c	-.507 ^b	-.676 ^b	-1.014 ^b
Asymp. Sig. (2-tailed)	.612	.499	.612	.499	.310

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

c. Based on positive ranks.



Lampiran 12. Hasil Uji H₈

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	ROE11	.02942	7	.034824	.013162
	ROE15	.08857	7	.076622	.028960
Pair 2	ROE11	.02942	7	.034824	.013162
	ROE16	.07543	7	.057108	.021585
Pair 3	ROE11	.02942	7	.034824	.013162
	ROE17	.02443	7	.133308	.050386
Pair 4	ROE12	.02532	7	.016260	.006146
	ROE15	.08857	7	.076622	.028960
Pair 5	ROE12	.02532	7	.016260	.006146
	ROE16	.07543	7	.057108	.021585
Pair 6	ROE12	.02532	7	.016260	.006146
	ROE17	.02443	7	.133308	.050386
Pair 7	ROE13	.01852	7	.031609	.011947
	ROE15	.08857	7	.076622	.028960
Pair 8	ROE13	.01852	7	.031609	.011947
	ROE16	.07543	7	.057108	.021585
Pair 9	ROE13	.01852	7	.031609	.011947
	ROE17	.02443	7	.133308	.050386

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	ROE11 & ROE15	7	.331	.468
Pair 2	ROE11 & ROE16	7	.803	.030
Pair 3	ROE11 & ROE17	7	-.571	.181
Pair 4	ROE12 & ROE15	7	-.500	.253
Pair 5	ROE12 & ROE16	7	-.671	.099
Pair 6	ROE12 & ROE17	7	.083	.859
Pair 7	ROE13 & ROE15	7	.805	.029
Pair 8	ROE13 & ROE16	7	.038	.936
Pair 9	ROE13 & ROE17	7	.043	.926

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	ROE11 - ROE15	-.059151	.072904	.027555	-.126576	.008273	-2.147	6	.075
Pair 2	ROE11 - ROE16	-.046009	.035796	.013529	-.079114	-.012903	-3.401	6	.014
Pair 3	ROE11 - ROE17	.004991	.155828	.058897	-.139126	.149108	.085	6	.935
Pair 4	ROE12 - ROE15	-.063256	.085919	.032475	-.142718	.016207	-1.948	6	.099
Pair 5	ROE12 - ROE16	-.050113	.069083	.026111	-.114004	.013779	-1.919	6	.103
Pair 6	ROE12 - ROE17	.000887	.132948	.050250	-.122069	.123843	.018	6	.986
Pair 7	ROE13 - ROE15	-.070047	.054488	.020595	-.120440	-.019654	-3.401	6	.014
Pair 8	ROE13 - ROE16	-.056904	.064223	.024274	-.116301	.002492	-2.344	6	.058
Pair 9	ROE13 - ROE17	-.005904	.135661	.051275	-.131370	.119561	-.115	6	.912



Lampiran 13. Hasil Uji H₉

Ranks

		N	Mean Rank	Sum of Ranks
EPS15 - EPS11	Negative Ranks	4 ^a	2.50	10.00
	Positive Ranks	3 ^b	6.00	18.00
	Ties	0 ^c		
	Total	7		
EPS16 - EPS11	Negative Ranks	5 ^d	3.20	16.00
	Positive Ranks	2 ^e	6.00	12.00
	Ties	0 ^f		
	Total	7		
EPS17 - EPS11	Negative Ranks	4 ^g	3.25	13.00
	Positive Ranks	3 ^h	5.00	15.00
	Ties	0 ⁱ		
	Total	7		
EPS15 - EPS12	Negative Ranks	4 ^j	3.00	12.00
	Positive Ranks	3 ^k	5.33	16.00
	Ties	0 ^l		
	Total	7		
EPS16 - EPS12	Negative Ranks	6 ^m	3.50	21.00
	Positive Ranks	1 ⁿ	7.00	7.00
	Ties	0 ^o		
	Total	7		
EPS17 - EPS12	Negative Ranks	4 ^p	3.50	14.00
	Positive Ranks	3 ^q	4.67	14.00
	Ties	0 ^r		
	Total	7		
EPS15 - EPS13	Negative Ranks	5 ^s	3.00	15.00
	Positive Ranks	2 ^t	6.50	13.00
	Ties	0 ^u		
	Total	7		
EPS16 - EPS13	Negative Ranks	3 ^v	2.00	6.00
	Positive Ranks	4 ^w	5.50	22.00
	Ties	0 ^x		
	Total	7		
EPS17 - EPS13	Negative Ranks	2 ^y	1.50	3.00
	Positive Ranks	5 ^z	5.00	25.00
	Ties	0 ^{aa}		
	Total	7		

- a. $EPS15 < EPS11$
- b. $EPS15 > EPS11$
- c. $EPS15 = EPS11$
- d. $EPS16 < EPS11$
- e. $EPS16 > EPS11$
- f. $EPS16 = EPS11$
- g. $EPS17 < EPS11$
- h. $EPS17 > EPS11$
- i. $EPS17 = EPS11$
- j. $EPS15 < EPS12$
- k. $EPS15 > EPS12$
- l. $EPS15 = EPS12$
- m. $EPS16 < EPS12$
- n. $EPS16 > EPS12$
- o. $EPS16 = EPS12$
- p. $EPS17 < EPS12$
- q. $EPS17 > EPS12$
- r. $EPS17 = EPS12$
- s. $EPS15 < EPS13$
- t. $EPS15 > EPS13$
- u. $EPS15 = EPS13$
- v. $EPS16 < EPS13$
- w. $EPS16 > EPS13$
- x. $EPS16 = EPS13$
- y. $EPS17 < EPS13$
- z. $EPS17 > EPS13$
- aa. $EPS17 = EPS13$

Test Statistics^a

	EPS15 - EPS11	EPS16 - EPS11	EPS17 - EPS11	EPS15 - EPS12	EPS16 - EPS12	EPS17 - EPS12	EPS15 - EPS13	EPS16 - EPS13	EPS17 - EPS13
Z	-.676 ^b	-.338 ^c	-.169 ^b	-.338 ^b	-1.183 ^c	.000 ^d	-.169 ^c	-1.352 ^b	-1.859 ^b
Asymp. Sig. (2-tailed)	.499	.735	.866	.735	.237	1.000	.866	.176	.063

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

c. Based on positive ranks.

d. The sum of negative ranks equals the sum of positive ranks.

Lampiran 14. t Tabel

	P_t	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df		0.50	0.20	0.10	0.050	0.02	0.010	0.002
1		1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2		0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3		0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4		0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5		0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6		0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7		0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529

