

DAFTAR ISI

	Halaman
PERSETUJUAN SKRIPSI	i
PENGESAHAN KELULUSAN UJIAN	ii
PERNYATAAN ORISINALITAS SKRIPSI	iii
ABSTRACT	iv
ABSTRAK	v
KATA PENGANTAR	vi
DAFTAR ISI	ix
DAFTAR TABEL	xii
DAFTAR GAMBAR	xiii
DAFTAR LAMPIRAN	xiii
BAB I PENDAHULUAN	1
1.1 Latar Belakang Masalah	1
1.2 Rumusan Masalah	7
1.3 Tujuan dan Manfaat Penelitian	8
1.3.1 Tujuan Penelitian	8
1.3.2 Manfaat Penelitian	9
1.4 Sistematika Penulisan	9
BAB II TELAAH PUSTAKA	11
2.1 Landasan Teori	11
2.1.1 Teori Berbasis Sumber Daya	11
2.1.2 <i>Intellectual Capital</i>	13
2.1.3 Nilai Buku Perusahaan	14
2.1.4 Ekonomi Berbasis Pengetahuan di Indonesia	17
2.2 Penelitian Terdahulu	17
2.3 Kerangka Pemikiran	22
2.4 Pengembangan Hipotesis	23
2.4.1 Pengaruh Kinerja <i>Intellectual Capital</i> (IC) Terhadap <i>Economic Value Added</i> (EVA)	23

2.4.2 Pengaruh Kinerja <i>Intellectual Capital</i> (IC) Terhadap <i>Free Cash Flow</i> (FCF)	25
BAB III METODE PENELITIAN	27
3.1 Variabel Penelitian dan Definisi Operasional Variabel.....	27
3.1.1 Variabel Dependen.....	27
3.1.2 Variabel Independen.....	29
3.1.3 Variabel Kontrol.....	32
3.2 Populasi dan Sampel.....	33
3.3 Jenis dan Sumber Data	33
3.4 Metode Pengumpulan Data.....	34
3.5 Metode Analisis.....	34
3.5.1 Analisis Regresi Linear Berganda.....	34
3.5.2 Uji Statistik Deskriptif.....	37
3.5.3 Uji Asumsi Klasik	38
3.5.2.1 Uji Normalitas	38
3.5.2.2 Uji Heteroskedastisitas.....	38
3.5.2.3 Uji Multikolinearitas.....	39
3.5.2.4 Uji Autokorelasi	39
3.5.4 Pengujian Hipotesis.....	40
3.5.4.1 Uji Koefisien Determinasi (Uji R^2)	40
3.5.4.2 Uji Signifikansi Keseluruhan (Uji F).....	40
3.5.4.3 Uji Signifikansi Parameter Individual (Uji t).....	41
BAB IV HASIL DAN ANALISIS	42
4.1 Deskripsi Objek Penelitian.....	42
4.2 Analisis Data.....	44
4.2.1 Uji Statistik Deskriptif.....	44
4.2.2 Uji Asumsi Klasik	50
4.2.2.1 Uji Normalitas	50
4.2.2.2 Uji Heteroskedastisitas.....	56
4.2.2.3 Uji Multikolinearitas.....	61
4.2.2.4 Uji Autokorelasi	63
4.2.3 Pengujian Hipotesis	65

4.2.3.1 Uji Koefisien Determinasi (Uji R^2)	66
4.2.3.2 Uji Signifikansi Keseluruhan (Uji F).....	68
4.2.3.3 Uji Signifikansi Parameter Individual (Uji t).....	70
4.3 Interpretasi Hasil	77
4.3.1 Pengaruh Kinerja <i>Intellectual Capital</i> (IC) terhadap <i>Economic Value Added</i> (EVA).....	78
4.3.2 Pengaruh Kinerja <i>Intellectual Capital</i> (IC) terhadap <i>Free Cash Flow</i> (FCF)	79
BAB V PENUTUP	81
5.1 Simpulan	81
5.2 Keterbatasan.....	83
5.3 Saran	83
DAFTAR PUSTAKA	85
LAMPIRAN	90

DAFTAR TABEL

Tabel 2. 1 Penelitian Terdahulu.....	20
Tabel 4. 1 Sampel Penelitian	43
Tabel 4. 2 Analisis Statistik Deskriptif	45
Tabel 4. 3 Kolmogorov-Smirnov <i>Economic Value Added</i> (EVA) (Model 1 dan 2)	54
Tabel 4. 4 Kolmogorov-Smirnov <i>Free Cash Flow</i> (FCF) (Model 1 dan 2)	55
Tabel 4. 5 Glajser <i>Economic Value Added</i> (EVA) (Model 1).....	58
Tabel 4. 6 Glajser <i>Economic Value Added</i> (EVA) (Model 2).....	59
Tabel 4. 7 Glajser <i>Free Cash Flow</i> (FCF) (Model 1)	60
Tabel 4. 8 Glajser <i>Free Cash Flow</i> (FCF) (Model 2)	60
Tabel 4. 9 <i>Tolerance</i> dan VIF <i>Economic Value Added</i> (EVA) (Model 1).....	61
Tabel 4. 10 <i>Tolerance</i> dan VIF <i>Economic Value Added</i> (EVA) (Model 2).....	62
Tabel 4. 11 <i>Tolerance</i> dan VIF <i>Free Cash Flow</i> (FCF) (Model 1).....	62
Tabel 4. 12 <i>Tolerance</i> dan VIF <i>Free Cash Flow</i> (FCF) (Model 2).....	63
Tabel 4. 13 <i>Run Test Economic Value Added</i> (EVA) (Model 1 dan 2).....	64
Tabel 4. 14 Durbin-Watson <i>Free Cash Flow</i> (FCF) (Model 1)	64
Tabel 4. 15 Durbin-Watson <i>Free Cash Flow</i> (FCF) (Model 2)	65
Tabel 4. 16 Uji R^2 <i>Economic Value Added</i> (EVA) (Model 1)	66
Tabel 4. 17 Uji R^2 <i>Economic Value Added</i> (EVA) (Model 2)	66
Tabel 4. 18 Uji R^2 <i>Free Cash Flow</i> (FCF) (Model 1)	67
Tabel 4. 19 Uji R^2 <i>Free Cash Flow</i> (FCF) (Model 2)	67
Tabel 4. 20 Uji F <i>Economic Value Added</i> (EVA) (Model 1).....	68
Tabel 4. 21 Uji F <i>Economic Value Added</i> (EVA) (Model 2).....	68
Tabel 4. 22 Uji F <i>Free Cash Flow</i> (FCF) (Model 1)	69
Tabel 4. 23 Uji F <i>Free Cash Flow</i> (FCF) (Model 2)	69
Tabel 4. 24 Uji t <i>Economic Value Added</i> (EVA) (Model 1)	70
Tabel 4. 25 Uji t <i>Economic Value Added</i> (EVA) (Model 2)	71
Tabel 4. 26 Uji t <i>Free Cash Flow</i> (FCF) (Model 1)	72
Tabel 4. 27 Uji t <i>Free Cash Flow</i> (FCF) (Model 2)	72
Tabel 4. 28 Ringkasan Hasil Pengujian Hipotesis.....	77

FEB UNDIP

DAFTAR GAMBAR

Gambar 2. 1 Kerangka Pemikiran	23
Gambar 4. 1 Histogram <i>Economic Value Added</i> (EVA) (Model 1)	50
Gambar 4. 2 Histogram <i>Economic Value Added</i> (EVA) (Model 2)	51
Gambar 4. 3 Histogram <i>Free Cash Flow</i> (FCF) (Model 1)	51
Gambar 4. 4 Histogram <i>Free Cash Flow</i> (FCF) (Model 2)	52
Gambar 4. 5 P-Plot <i>Economic Value Added</i> (EVA) (Model 1).....	52
Gambar 4. 6 P-Plot <i>Economic Value Added</i> (EVA) (Model 2).....	53
Gambar 4. 7 P-Plot <i>Free Cash Flow</i> (FCF) (Model 1).....	53
Gambar 4. 8 P-Plot <i>Free Cash Flow</i> (FCF) (Model 2).....	54
Gambar 4. 9 Scatterplot <i>Economic Value Added</i> (EVA) (Model 1)	56
Gambar 4. 10 Scatterplot <i>Economic Value Added</i> (EVA) (Model 2)	57
Gambar 4. 11 Scatterplot <i>Free Cash Flow</i> (FCF) (Model 1).....	57
Gambar 4. 12 Scatterplot <i>Free Cash Flow</i> (FCF) (Model 2).....	58

DAFTAR LAMPIRAN

Lampiran A Daftar Perusahaan Sampel.....	90
Lampiran B Tabulasi Data	92
Lampiran C Hasil Analisis Regresi	101