

## DAFTAR ISI

	Halaman
PERSETUJUAN SKRIPSI .....	i
PENGESAHAN KELULUSAN UJIAN .....	ii
PERNYATAAN ORISINALITAS SKRIPSI .....	iii
<i>ABSTRACT</i> .....	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
<b>BAB III METODE PENELITIAN .....</b>	<b>27</b>
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
<b>BAB IV HASIL DAN ANALISIS .....</b>	<b>42</b>
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 <sup>2</sup> ) .....	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 <sup>2</sup> <i>Economic Value Added</i> (EVA) (Model 1) .....	66
Tabel 4. 17 Uji R <sup>2</sup> <i>Economic Value Added</i> (EVA) (Model 2) .....	66
Tabel 4. 18 Uji R <sup>2</sup> <i>Free Cash Flow</i> (FCF) (Model 1) .....	67
Tabel 4. 19 Uji R <sup>2</sup> <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

## 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 <i>Scatterplot Economic Value Added</i> (EVA) (Model 1) .....	56
Gambar 4. 10 <i>Scatterplot Economic Value Added</i> (EVA) (Model 2) .....	57
Gambar 4. 11 <i>Scatterplot Free Cash Flow</i> (FCF) (Model 1).....	57
Gambar 4. 12 <i>Scatterplot 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