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LAMPIRAN

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LAMPIRAN 1

Daftar Perusahaan yang termasuk dalam Sampel

NO.	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	AGRO	PT Bank Rakyat Indonesia Agroniaga Tbk
2	BABP	PT Bank MNC Internasional Tbk
3	BACA	PT Bank Capital Indonesia Tbk
4	BBKP	PT Bank Bukopin Tbk
5	BBMD	PT Bank Mestika Dharma Tbk
6	BBNI	PT Bank Negara Indonesia (Persero) Tbk
7	BBNP	PT Bank Nusantara Parahyangan Tbk
8	BDMN	PT Bank Danamon Indonesia Tbk
9	BEKSS	PT Bank Pembangunan Daerah Banten Tbk
10	BJBR	PT Bank Pembangunan Daerah Jawa Barat Dan Banten Tbk
11	BJTM	PT Bank Pembangunan Daerah Jawa Timur Tbk
12	BKSW	PT Bank QNB Indonesia Tbk
13	BMAS	PT Bank Maspion Indonesia Tbk
14	BMRI	PT Bank Mandiri (Persero) Tbk
15	BNGA	PT Bank Cimb Niaga Tbk
16	BNII	PT Bank Maybank Indonesia Tbk
17	BSWD	PT Bank Of India Indonesia Tbk
18	BTPN	PT Bank Tabungan Pensiunan Nasional Tbk
19	BVIC	PT Bank Victoria International Tbk
20	INPC	PT Bank Artha Graha Internasional Tbk
21	MCOR	PT Bank China Construction Bank Indonesia Tbk
22	MEGA	PT Bank Mega Tbk
23	NISP	PT Bank OCBC NISP Tbk
24	NOBU	PT Bank Nationalnobu Tbk
25	PNBN	PT Bank Pan Indonesia Tbk
26	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk
27	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
28	BBTN	PT Bank Tabungan Negara (Persero) Tbk

LAMPIRAN 2

Hasil Klasifikasi Indeks Eckel

No.	Tahun	Kode Perusahaan	Hasil Indeks Eckel	Dummy Variabel
1	2013	AGRO	0.284	1
2		BABP	1222.803	0
3		BACA	13.962	0
4		BBKP	-1.513	1
5		BBMD	-108.500	1
6		BBNI	5.372	0
7		BBNP	-0.795	1
8		BDMN	-1.167	1
9		BEKSS	3.485	0
10		BJBR	43.635	0
11		BJTM	0.229	1
12		BKSW	-0.434	1
13		BMAS	0.534	1
14		BMRI	27.332	0
15		BNGA	-5.001	1
16		BNII	89.377	0
17		BSWD	-0.180	1
18		BTPN	-5.683	1
19		BVIC	-1.060	1
20		INPC	60.021	0
21		MCOR	-1.170	1
22		MEGA	-2.652	1
23		NISP	0.563	1
24		NOBU	3.812	0
25		PNBN	-10.960	1
26		SDRA	2.107	0
27		BBRI	6.601	0
28		BBTN	101.384	0
1	2014	AGRO	1.186	0
2		BABP	74.511	0
3		BACA	0.684	1
4		BBKP	-0.624	1
5		BBMD	-187.117	1
6		BBNI	47.011	0

7		BBNP	-1.336	1
8		BDMN	-62.348	1
9		BEKSS	195.748	0
10		BJBR	44.668	0
11		BJTM	0.898	1
12		BKSW	-0.170	1
13		BMAS	2.571	0
14		BMRI	2.450	0
15		BNGA	-119.974	1
16		BNII	10.471	0
17		BSWD	-0.232	1
18		BTPN	-1.337	1
19		BVIC	-1.499	1
20		INPC	89.599	0
21		MCOR	-2.176	1
22		MEGA	-12.327	1
23		NISP	1.934	0
24		NOBU	2.916	0
25		PNBN	-7.377	1
26		SDRA	0.241	1
27		BBRI	91.846	0
28		BBTN	1.945	0
1	2015	AGRO	0.275	1
2		BABP	1.181	0
3		BACA	1.557	0
4		BBKP	-1.251	1
5		BBMD	-8.405	1
6		BBNI	66.474	0
7		BBNP	-0.081	1
8		BDMN	-2.386	1
9		BEKSS	4.641	0
10		BJBR	2917.229	0
11		BJTM	8.413	0
12		BKSW	-0.071	1
13		BMAS	2.008	0
14		BMRI	2.103	0
15		BNGA	-22.267	1
16		BNII	14.045	0
17		BSWD	-1.183	1

18		BTPN	-0.880	1
19		BVIC	-0.789	1
20		INPC	61.130	0
21		MCOR	-9.170	1
22		MEGA	-1.924	1
23		NISP	11.254	0
24		NOBU	2.453	0
25		PNBN	-31.510	1
26		SDRA	0.304	1
27		BBRI	6.905	0
28		BBTN	2.636	0
1	2016	AGRO	1.625	0
2		BABP	1.002	0
3		BACA	1.004	0
4		BBKP	-0.456	1
5		BBMD	-212.987	1
6		BBNI	1.991	0
7		BBNP	-0.581	1
8		BDMN	-14.126	1
9		BEKSS	2.451	0
10		BJBR	58.641	0
11		BJTM	6.004	0
12		BKSW	-0.314	1
13		BMAS	1.220	0
14		BMRI	23.168	0
15		BNGA	-23.937	1
16		BNII	7.116	0
17		BSWD	-1.424	1
18		BTPN	-3.104	1
19		BVIC	-0.451	1
20		INPC	0.562	1
21		MCOR	-6.262	1
22		MEGA	-1.714	1
23		NISP	0.364	1
24		NOBU	3.188	0
25		PNBN	-19.498	1
26		SDRA	10.574	0
27		BBRI	2.220	0
28		BBTN	2.810	0

1	2017	AGRO	2.737	0
2		BABP	1.017	0
3		BACA	2.369	0
4		BBKP	-1.318	1
5		BBMD	-270.939	1
6		BBNI	1.841	0
7		BBNP	-0.434	1
8		BDMN	-37.225	1
9		BEKSS	8.787	0
10		BJBR	25.378	0
11		BJTM	0.558	1
12		BKSW	-0.005	1
13		BMAS	0.744	1
14		BMRI	5.886	0
15		BNGA	-10.617	1
16		BNII	1.408	0
17		BSWD	-1.007	1
18		BTPN	-94.423	1
19		BVIC	-0.652	1
20		INPC	23.530	0
21		MCOR	-7.022	1
22		MEGA	-27.498	1
23		NISP	7.578	0
24		NOBU	2.504	0
25		PNBN	-12.548	1
26		SDRA	2.630	0
27		BBRI	1.401	0
28		BBTN	0.827	1

Tabel Hasil Klasifikasi Indeks Eckel

Status	Tahun Penelitian					%
	2013	2014	2015	2016	2017	
Perataan Laba	16	15	14	14	15	52.86%
Bukan Perataan Laba	12	13	14	14	13	47.14%

LAMPIRAN 3

DATA PENELITIAN

(SIZE, DER, ROA TERHADAP PERATAAN LABA)

No.	Tahun	Kode Perusahaan	Variabel			
			PL (Y)	SIZE (X1)	DER (X2)	ROA (X3)
1	2013	AGRO	1	22.357	5.123	0.013
2		BABP	0	22.823	9.690	-0.007
3		BACA	0	15.781	6.877	0.013
4		BBKP	1	18.056	10.179	0.017
5		BBMD	1	29.699	4.097	0.052
6		BBNI	0	19.773	7.109	0.029
7		BBNP	1	23.024	8.489	0.014
8		BDMN	1	19.032	4.839	0.030
9		BEKSS	0	16.013	11.541	0.001
10		BJBR	0	18.078	9.064	0.025
11		BJTM	1	17.313	4.779	0.034
12		BKSW	1	16.218	6.302	0.000
13		BMAS	1	22.151	5.547	0.010
14		BMRI	0	20.413	6.721	0.032
15		BNGA	1	19.204	7.455	0.027
16		BNII	0	18.761	10.327	0.016
17		BSWD	1	28.912	6.917	0.031
18		BTPN	1	18.059	6.031	0.041
19		BVIC	1	23.677	10.656	0.016
20		INPC	0	16.869	7.113	0.015
21		MCOR	1	15.885	6.647	0.014
22		MEGA	1	18.012	9.865	0.009
23		NISP	1	18.396	6.226	0.016
24		NOBU	0	15.171	2.845	0.005
25		PNBN	1	18.916	7.220	0.020
26		SDRA	0	15.923	13.245	0.019
27		BBRI	0	20.255	6.894	0.042
28		BBTN	0	18.692	10.350	0.016
1		AGRO	0	22.577	6.063	0.013
2		BABP	0	16.059	6.639	-0.008
3		BACA	1	16.040	8.497	0.011

4	2014	BBKP	1	18.186	10.589	0.012	
5		BBMD	1	29.791	3.070	0.036	
6		BBNI	0	19.848	5.591	0.032	
7		BBNP	1	22.971	7.320	0.014	
8		BDMN	1	19.092	4.927	0.021	
9		BEKSS	0	16.018	13.217	-0.016	
10		BJBR	0	18.144	9.019	0.019	
11		BJTM	1	17.453	5.287	0.036	
12		BKSW	1	16.852	8.136	0.008	
13		BMAS	0	22.298	6.473	0.007	
14		BMRI	0	20.567	6.648	0.030	
15		BNGA	1	19.267	7.196	0.013	
16		BNII	0	18.781	8.783	0.007	
17		BSWD	1	29.280	8.275	0.027	
18		BTPN	1	18.133	5.037	0.034	
19		BVIC	1	23.785	10.475	0.005	
20		INPC	0	16.971	7.625	0.008	
21		MCOR	1	16.095	7.007	0.007	
22		MEGA	1	18.015	8.580	0.010	
23		NISP	0	18.451	5.918	0.017	
24		NOBU	0	15.568	3.932	0.003	
25		PNBN	1	18.966	6.430	0.019	
26		SDRA	1	16.615	3.209	0.012	
27		BBRI	0	20.503	7.205	0.035	
28		BBTN	0	18.789	10.844	0.011	
1		2015	AGRO	1	22.847	5.185	0.011
2			BABP	0	16.312	6.105	0.001
3			BACA	0	16.314	10.543	0.010
4	BBKP		1	18.363	11.523	0.012	
5	BBMD		1	29.873	3.156	0.035	
6	BBNI		0	20.047	5.262	0.022	
7	BBNP		1	22.877	6.205	0.010	
8	BDMN		1	19.052	4.496	0.021	
9	BEKSS		0	15.602	18.207	-0.063	
10	BJBR		0	18.301	9.806	0.020	
11	BJTM		0	17.572	5.799	0.028	
12	BKSW		1	17.064	9.625	0.008	
13	BMAS		0	22.399	5.302	0.010	
14	BMRI		0	20.629	6.161	0.029	

15		BNGA	1	19.291	7.328	0.003
16		BNII	0	18.876	9.012	0.009
17		BSWD	1	29.437	4.460	-0.008
18		BTPN	1	18.210	4.600	0.030
19		BVIC	1	23.870	9.477	0.004
20		INPC	0	17.039	8.082	0.004
21		MCOR	1	16.127	6.137	0.009
22		MEGA	1	18.038	4.924	0.017
23		NISP	0	18.607	6.341	0.017
24		NOBU	0	15.718	4.635	0.003
25		PNBN	1	19.026	4.944	0.013
26		SDRA	1	16.812	3.840	0.018
27		BBRI	0	20.594	6.765	0.035
28		BBTN	0	18.962	11.396	0.015
1	2016	AGRO	0	23.155	4.876	0.011
2		BABP	0	16.385	6.019	0.004
3		BACA	0	16.469	9.804	0.009
4		BBKP	1	18.473	10.051	0.013
5		BBMD	1	29.991	2.948	0.023
6		BBNI	0	20.217	5.520	0.024
7		BBNP	1	22.765	5.435	0.002
8		BDMN	1	18.975	3.785	0.028
9		BEKSS	0	15.474	5.074	-0.097
10		BJBR	0	18.444	8.995	0.015
11		BJTM	0	17.577	4.969	0.034
12		BKSW	1	17.009	6.008	-0.035
13		BMAS	0	22.425	3.931	0.017
14		BMRI	0	20.761	5.376	0.018
15		BNGA	1	19.303	6.062	0.011
16		BNII	0	18.932	7.648	0.016
17		BSWD	1	29.091	2.886	-0.133
18		BTPN	1	18.330	4.331	0.029
19		BVIC	1	23.981	8.443	0.003
20		INPC	1	17.082	4.926	0.004
21		MCOR	1	16.322	4.115	0.006
22		MEGA	1	18.072	4.750	0.021
23		NISP	1	18.744	6.085	0.017
24		NOBU	0	16.012	5.752	0.004
25		PNBN	1	19.110	4.824	0.016

26		SDRA	0	16.935	4.129	0.018	
27		BBRI	0	20.727	5.836	0.034	
28		BBTN	0	19.182	10.195	0.016	
1	2017	AGRO	0	23.516	4.247	0.011	
2		BABP	0	16.186	7.547	-0.086	
3		BACA	0	16.610	10.609	0.008	
4		BBKP	1	18.483	14.748	0.001	
5		BBMD	1	30.101	2.834	0.030	
6		BBNI	0	20.380	5.789	0.024	
7		BBNP	1	22.749	5.663	-0.009	
8		BDMN	1	18.999	3.551	0.031	
9		BEKSS	0	15.851	8.715	-0.014	
10		BJBR	0	18.560	9.779	0.015	
11		BJTM	1	17.757	5.591	0.032	
12		BKSW	1	17.020	5.174	-0.038	
13		BMAS	1	22.524	4.210	0.015	
14		BMRI	0	20.841	5.223	0.024	
15		BNGA	1	19.400	6.207	0.015	
16		BNII	0	18.970	7.340	0.014	
17		BSWD	1	29.132	3.002	-0.010	
18		BTPN	1	18.375	4.246	0.021	
19		BVIC	1	24.085	8.602	0.005	
20		INPC	0	17.138	5.151	0.004	
21		MCOR	1	16.575	5.461	0.005	
22		MEGA	1	18.226	5.299	0.019	
23		NISP	0	18.851	6.059	0.019	
24		NOBU	0	16.215	6.916	0.004	
25		PNBN	1	19.179	4.885	0.014	
26			SDRA	0	17.115	3.435	0.022
27			BBRI	0	20.842	5.730	0.033
28			BBTN	1	19.381	10.337	0.015

LAMPIRAN 4

Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PL	140	.00	1.00	.5286	.50098
SIZE	140	15.17	30.10	19.5956	3.54410
DER	140	2.83	18.21	6.8041	2.61115
ROA	140	-.13	.05	.0118	.02305
Valid N (listwise)	140				

LAMPIRAN 5

Hasil Uji Hosmer and Lomeshow's Goodness of Fit Test

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	7.558	8	.478

LAMPIRAN 6

Hasil Uji Omnibus Tests of Model Coefficients

Omnibus Tests of Model Coefficients

	Chi-square	Df	Sig.
Step	15.576	3	.001
Step 1 Block	15.576	3	.001
Model	15.576	3	.001

LAMPIRAN 7

Hasil Uji Wald

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
SIZE	.176	.065	7.367	1	.007	1.192
DER	-.136	.076	3.236	1	.072	.873
ROA	-1.313	9.100	.021	1	.885	.269
Constant	-2.340	1.377	2.887	1	.089	.096

a. Variable(s) entered on step 1: SIZE, DER, ROA.

LAMPIRAN 8

Hasil Uji Nagelkerke's R square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	178.048 ^a	.105	.141

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.