

Lampiran 1

PERUSAHAAN FARMASI SAMPEL PENELITIAN

NO.	KODE	NAMA PERUSAHAAN
1	DVLA	PT. Darya Varia Laboratoria Tbk
2	INAF	PT. Indoferma (Persero) Tbk
3	ELBF	PT. Kalbe Farma Tbk
4	KAEF	PT. Kinia Farma (Persero) Tbk
5	MERK	PT. Merck Tbk
6	PYFA	PT. Pyridari Farma Tbk
7	SCPI	PT. Schering Plough Indonesia Tbk
8	SQBI	PT. Taiho Pharmaceutical Indonesia Tbk
9	TSPC	PT. Tempo Scan Pacific Tbk

Lampiran 2

PERHITUNGAN INDEKS ECKEL

Tahun	Kode	Perusahaan	CI	CV	Indeks Eckel	Status 1 = Peran Laba 0 = Bukan Peran Laba
2007	DVLA	PT. Darya Varia Laboratori Tbk	1,30	0,88	8,50	1
	INAF	PT. Indofarma (Persero) Tbk	(1,73)	15,14	(0,11)	1
	KLAF	PT. Kalbe Farma Tbk	1,27	0,03	7,97	0
	KAEF	PT. Khada Farma (Persero) Tbk	1,23	0,19	2,24	0
	MERK	PT. Merck Tbk	1,21	0,08	2,81	0
	PYFA	PT. Pyrifarm Farma Tbk	0,93	0,09	3,98	0
	SCFI	PT. Schering Plough Indonesia Tbk	(1,55)	0,12	(12,74)	1
	SQBI	PT. Taiho Pharmaceutical Indonesia Tbk	0,09	0,02	3,79	0
	TSPC	PT. Tempo Scan Pacific Tbk	0,10	0,11	2,60	0
2008	DVLA	PT. Darya Varia Laboratori Tbk	0,14	0,00	81,89	0
	INAF	PT. Indofarma (Persero) Tbk	(2,88)	12,58	(0,21)	1
	KLAF	PT. Kalbe Farma Tbk	0,33	0,95	6,20	0
	KAEF	PT. Khada Farma (Persero) Tbk	0,29	0,12	2,37	0
	MERK	PT. Merck Tbk	0,04	0,05	0,79	1
	PYFA	PT. Pyrifarm Farma Tbk	0,83	0,22	0,13	1
	SCFI	PT. Schering Plough Indonesia Tbk	(1,31)	0,00	(278,42)	1
	SQBI	PT. Taiho Pharmaceutical Indonesia Tbk	0,83	1,81	0,44	1
	TSPC	PT. Tempo Scan Pacific Tbk	0,17	0,75	1,43	0
2009	DVLA	PT. Darya Varia Laboratori Tbk	0,30	0,79	0,39	1
	INAF	PT. Indofarma (Persero) Tbk	(1,11)	21,52	(0,05)	1
	KLAF	PT. Kalbe Farma Tbk	0,15	0,05	2,78	0
	KAEF	PT. Khada Farma (Persero) Tbk	0,33	0,13	1,75	0
	MERK	PT. Merck Tbk	1,45	0,18	10,28	0
	PYFA	PT. Pyrifarm Farma Tbk	0,45	0,13	3,05	0
	SCFI	PT. Schering Plough Indonesia Tbk	(1,23)	0,45	(7,82)	1
	SQBI	PT. Taiho Pharmaceutical Indonesia Tbk	0,95	0,98	0,57	1
	TSPC	PT. Tempo Scan Pacific Tbk	0,18	0,15	0,82	1
2010	DVLA	PT. Darya Varia Laboratori Tbk	0,15	0,16	5,47	0
	INAF	PT. Indofarma (Persero) Tbk	(5,48)	5,17	(1,00)	1
	KLAF	PT. Kalbe Farma Tbk	0,45	0,03	13,87	0
	KAEF	PT. Khada Farma (Persero) Tbk	0,34	0,11	6,78	0
	MERK	PT. Merck Tbk	1,48	0,14	10,48	0
	PYFA	PT. Pyrifarm Farma Tbk	0,16	0,18	0,58	1
	SCFI	PT. Schering Plough Indonesia Tbk	(4,32)	0,27	(7,21)	1
	SQBI	PT. Taiho Pharmaceutical Indonesia Tbk	1,37	2,82	0,49	1
	TSPC	PT. Tempo Scan Pacific Tbk	0,48	0,02	23,74	0

Lampiran 3

PERHITUNGAN SAMPEL

TAHUN	KODE	POLUSI/DAK	X1 PROBABILITAS	X2 TOTAL ASSET	X3 MONTHLY TURNOVER	X4 FINANCIAL LEVERAGE	X5 OPW ASSET	Y PERUBAHAN LABA (Geddy/Geddy)
2007	DVLA	PT. Darya Varia Laboratoria Tbk.	0.089	0	7.382	0.178	1	1
	DNAP	PT. Indelunas (Persero) Tbk.	0.011	0	6.184	0.711	0	1
	KLBP	PT. Kalbe Farma Tbk.	0.137	1	4.909	0.218	1	0
	KAEF	PT. Koba Farma (Persero) Tbk.	0.034	1	7.821	0.345	1	0
	MERK	PT. Merck Tbk.	0.279	0	7.151	0.154	0	0
	PVFA	PT. Pyridan Farma Tbk.	0.018	0	6.810	0.200	1	0
	SCPI	PT. Schering Plough Indonesia Tbk.	0.020	0	4.536	0.665	1	1
	SQBI	PT. Takeda Pharmaceutical Indonesia Tbk.	0.250	0	5.273	0.382	1	0
	TSFC	PT. Tempo Scan Pacific Tbk.	0.100	1	7.258	0.381	1	0
2008	DVLA	PT. Darya Varia Laboratoria Tbk.	0.111	0	6.587	0.204	1	0
	DNAP	PT. Indelunas (Persero) Tbk.	0.009	0	7.068	0.694	0	1
	KLBP	PT. Kalbe Farma Tbk.	0.124	1	4.905	0.220	1	0
	KAEF	PT. Koba Farma (Persero) Tbk.	0.038	1	6.918	0.244	1	0
	MERK	PT. Merck Tbk.	0.260	0	6.647	0.127	0	1
	PVFA	PT. Pyridan Farma Tbk.	0.023	0	6.748	0.288	1	1
	SCPI	PT. Schering Plough Indonesia Tbk.	0.003	0	2.221	0.658	1	1
	SQBI	PT. Takeda Pharmaceutical Indonesia Tbk.	0.320	0	6.118	0.372	1	1
	TSFC	PT. Tempo Scan Pacific Tbk.	0.188	1	6.527	0.221	1	0
2009	DVLA	PT. Darya Varia Laboratoria Tbk.	0.092	0	7.170	0.292	1	1
	DNAP	PT. Indelunas (Persero) Tbk.	0.003	0	7.899	0.580	0	1
	KLBP	PT. Kalbe Farma Tbk.	0.143	1	5.820	0.261	1	0
	KAEF	PT. Koba Farma (Persero) Tbk.	0.040	1	6.638	0.265	1	0
	MERK	PT. Merck Tbk.	0.338	0	6.411	0.165	0	0
	PVFA	PT. Pyridan Farma Tbk.	0.038	0	5.695	0.269	1	0
	SCPI	PT. Schering Plough Indonesia Tbk.	0.063	0	2.770	0.608	1	1
	SQBI	PT. Takeda Pharmaceutical Indonesia Tbk.	0.412	0	13.100	0.174	1	1
	TSFC	PT. Tempo Scan Pacific Tbk.	0.119	1	7.686	0.201	0	1
2010	DVLA	PT. Darya Varia Laboratoria Tbk.	0.130	0	6.345	0.250	1	0
	DNAP	PT. Indelunas (Persero) Tbk.	0.017	0	6.690	0.578	1	1
	KLBP	PT. Kalbe Farma Tbk.	0.183	1	4.594	0.179	1	0
	KAEF	PT. Koba Farma (Persero) Tbk.	0.084	1	6.224	0.308	0	0
	MERK	PT. Merck Tbk.	0.273	0	6.353	0.184	0	0
	PVFA	PT. Pyridan Farma Tbk.	0.042	0	6.802	0.232	1	1
	SCPI	PT. Schering Plough Indonesia Tbk.	-0.024	0	2.343	0.648	1	1
	SQBI	PT. Takeda Pharmaceutical Indonesia Tbk.	0.288	0	13.293	0.188	1	1
	TSFC	PT. Tempo Scan Pacific Tbk.	0.136	1	6.022	0.203	1	0

Lampiran 4

BASIL OUTPUT SPSS

Descriptive Statistics

	N	Mean	Std. Deviation
Profitabilitas	36	.11933	.111845
Total asset	36	.83	.478
Inventory Turnover	36	7.02247	2.366483
Financial Leverage	36	.36489	.253422
Opini Auditor	36	.76	.430
Perataan laba	36	.47	.506
Valid N (listwise)	36		

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.700 ^b	.493	.400	.391	1.762

a. Predictors: (Constant), Opini Auditor, Financial Leverage, Total asset, Profitabilitas, Inventory Turnover

b. Dependent Variable: Perataan laba

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3.971	7	.763

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	35	92.3
	Missing Cases	3	7.7
	Total	38	100.0
Unselected Cases		0	.0
Total		38	100.0

a. If weight is in effect, see classification table for the total number of cases.

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-.111	.334	.111	1	.730	.895

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	P	.703	1	.402
		TA	10.923	1	.001
		IT	.002	1	.999
		LF	8.285	1	.004
		CA	.334	1	.563
Overall Statistics			17.635	5	.003

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	22.851	5	.000
	Block	22.851	5	.000
	Model	22.851	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	26.944 ^a	.470	.627

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Classification Table^a

Observed		Predicted		
		Perataan laba		Percentage Correct
		0	1	
Step 1	Perataan laba	0	1	Percentage Correct
	0	15	4	76.9
	1	4	13	76.9
Overall Percentage				77.6

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a						
P	-4.221	6.203	.463	1	.496	.016
TA	-3.894	1.374	4.437	1	.033	.065
IT	.592	.340	3.030	1	.082	1.807
LF	8.176	4.900	3.607	1	.061	9678.288
QA	-.679	1.300	.457	1	.499	.415
Constant	-5.422	3.022	3.219	1	.073	.004

a. Variable(s) entered on step 1: P, TA, IT, LF, QA.

Correlation Matrix

	Constant	P	TA	IT	LF	CA	
Step 1	Constant	1.000	-.029	-.017	-.733	-.687	-.691
	P	-.029	1.000	.589	-.576	.085	.493
	TA	-.017	.589	1.000	-.254	-.170	.342
	IT	-.733	-.576	-.254	1.000	.370	-.344
	LF	-.687	.085	-.170	.370	1.000	-.231
	CA	-.691	.493	.342	-.344	-.231	1.000