

LAMPIRAN
LAMPIRAN 1 DAFTAR NAMA-NAMA PERUSAHAAN

Tahun	Kode	Perusahaan
2010	ASII	Astra International Tbk
	AUTO	Astra Otoparts Tbk
	BRAM	Indo Kordsa Tbk
	GDYR	Goodyear Indonesia Tbk
	GJTL	Gajah Tunggal Tbk
	IMAS	Indomobil Sukses International Tbk
	INDS	Indospring Tbk
	LPIN	Multi Prima Sejahtera Tbk
	MASA	Multistrada Arah Sarana Tbk
	NIPS	Nipress Tbk
	PRAS	Prima alloy steel Universal Tbk
	SMSM	Selamat Sempurna tbk
	2011	ASII
AUTO		Astra Otoparts Tbk
BRAM		Indo Kordsa Tbk
GDYR		Goodyear Indonesia Tbk
GJTL		Gajah Tunggal Tbk
IMAS		Indomobil Sukses International Tbk
INDS		Indospring Tbk
LPIN		Multi Prima Sejahtera Tbk
MASA		Multistrada Arah Sarana Tbk
NIPS		Nipress Tbk
PRAS		Prima alloy steel Universal Tbk
SMSM		Selamat Sempurna tbk
2012		ASII
	AUTO	Astra Otoparts Tbk
	BRAM	Indo Kordsa Tbk
	GDYR	Goodyear Indonesia Tbk
	GJTL	Gajah Tunggal Tbk
	IMAS	Indomobil Sukses International Tbk
	INDS	Indospring Tbk
	LPIN	Multi Prima Sejahtera Tbk
	MASA	Multistrada Arah Sarana Tbk
	NIPS	Nipress Tbk
	PRAS	Prima alloy steel Universal Tbk
	SMSM	Selamat Sempurna tbk
	2013	ASII

	AUTO	Astra Otoparts Tbk
	BRAM	Indo Kordsa Tbk
	GDYR	Goodyear Indonesia Tbk
	GJTL	Gajah Tunggal Tbk
	IMAS	Indomobil Sukses International Tbk
	INDS	Indospring Tbk
	LPIN	Multi Prima Sejahtera Tbk
	MASA	Multistrada Arah Sarana Tbk
	NIPS	Nipress Tbk
	PRAS	Prima alloy steel Universal Tbk
	SMSM	Selamat Sempurna tbk
2014	ASII	Astra International Tbk
	AUTO	Astra Otoparts Tbk
	BRAM	Indo Kordsa Tbk
	GDYR	Goodyear Indonesia Tbk
	GJTL	Gajah Tunggal Tbk
	IMAS	Indomobil Sukses International Tbk
	INDS	Indospring Tbk
	LPIN	Multi Prima Sejahtera Tbk
	MASA	Multistrada Arah Sarana Tbk
	NIPS	Nipress Tbk
	PRAS	Prima alloy steel Universal Tbk
	SMSM	Selamat Sempurna tbk

LAMPIRAN

Lampiran 2 Daftar ROA (*Return On Assets*) Perusahaan Sampel

Tahun	Nama Perusahaan	ROA
2010	Astra International Tbk	0.1100
	Astra Otoparts Tbk	0.1650
	Indo Kordsa Tbk	0.0534
	Goodyear Indonesia Tbk	1.0054
	Gajah Tunggal Tbk	0.1087
	Indomobil Sukses International Tbk	0.0232
	Indospring Tbk	0.0946
	Multi Prima Sejahtera Tbk	0.0740
	Multistrada Arah Sarana Tbk	0.0690
	Nipress Tbk	0.0117
	Prima alloy steel Universal Tbk	0.0143
	Selamat Sempurna tbk	0.1400
2011	Astra International Tbk	0.1300
	Astra Otoparts Tbk	0.2040

	Indo Kordsa Tbk	0.0899
	Goodyear Indonesia Tbk	0.0581
	Gajah Tunggal Tbk	0.0800
	Indomobil Sukses International Tbk	0.0562
	Indospring Tbk	0.0910
	Multi Prima Sejahtera Tbk	0.0936
	Multistrada Arah Sarana Tbk	0.0600
	Nipress Tbk	0.0375
	Prima alloy steel Universal Tbk	0.0007
	Selamat Sempurna tbk	0.1400
2012	Astra International Tbk	0.1400
	Astra Otoparts Tbk	0.1450
	Indo Kordsa Tbk	0.0407
	Goodyear Indonesia Tbk	0.0165
	Gajah Tunggal Tbk	0.0591
	Indomobil Sukses International Tbk	0.0630
	Indospring Tbk	0.1055
	Multi Prima Sejahtera Tbk	0.0719
	Multistrada Arah Sarana Tbk	0.0100
	Nipress Tbk	0.0399
	Prima alloy steel Universal Tbk	0.0028
	Selamat Sempurna tbk	0.1800
2013	Astra International Tbk	0.1200
	Astra Otoparts Tbk	0.1300
	Indo Kordsa Tbk	0.0730
	Goodyear Indonesia Tbk	0.0539
	Gajah Tunggal Tbk	0.0880
	Indomobil Sukses International Tbk	0.0638
	Indospring Tbk	0.1151
	Multi Prima Sejahtera Tbk	0.0964
	Multistrada Arah Sarana Tbk	0.0010
	Nipress Tbk	0.0410
	Prima alloy steel Universal Tbk	0.0270
	Selamat Sempurna tbk	0.1600
2014	Astra International Tbk	0.1000
	Astra Otoparts Tbk	0.0800
	Indo Kordsa Tbk	0.0746
	Goodyear Indonesia Tbk	0.0042
	Gajah Tunggal Tbk	0.0078
	Indomobil Sukses International Tbk	0.0238
	Indospring Tbk	0.0669
	Multi Prima Sejahtera Tbk	0.0436
	Multistrada Arah Sarana Tbk	0.0060
	Nipress Tbk	0.0471
	Prima alloy steel Universal Tbk	0.0166
	Selamat Sempurna tbk	0.2000

Lampiran 3 Daftar DER (*Debt Equity Ratio*) Perusahaan Sampel

Tahun	Nama Perusahaan	DER	
2010	Astra International Tbk	0.0600	
	Astra Otoparts Tbk	(0.0010)	
	Indo Kordsa Tbk	0.2646	
	Goodyear Indonesia Tbk	0.4500	
	Gajah Tunggal Tbk	0.6599	
	Indomobil Sukses International Tbk	5.9766	
	Indospring Tbk	0.8025	
	Multi Prima Sejahtera Tbk	0.4115	
	Multistrada Arah Sarana Tbk	0.8649	
	Nipress Tbk	1.7821	
	Prima alloy steel Universal Tbk	2.4153	
	Selamat Sempurna tbk	0.9600	
	2011	Astra International Tbk	0.0080
		Astra Otoparts Tbk	0.0010
Indo Kordsa Tbk		0.2290	
Goodyear Indonesia Tbk		0.2800	
Gajah Tunggal Tbk		1.5878	
Indomobil Sukses International Tbk		1.5399	
Indospring Tbk		2.3612	
Multi Prima Sejahtera Tbk		0.3308	
Multistrada Arah Sarana Tbk		1.5600	
Nipress Tbk		1.6909	
Prima alloy steel Universal Tbk		0.2447	
Selamat Sempurna tbk		0.7000	
2012		Astra International Tbk	0.0990
		Astra Otoparts Tbk	0.0020
	Indo Kordsa Tbk	0.4270	
	Goodyear Indonesia Tbk	0.1100	
	Gajah Tunggal Tbk	1.3492	
	Indomobil Sukses International Tbk	1.5431	
	Indospring Tbk	0.4648	
	Multi Prima Sejahtera Tbk	0.2800	
	Multistrada Arah Sarana Tbk	0.6800	
	Nipress Tbk	1.4737	
	Prima alloy steel Universal Tbk	1.0598	
	Selamat Sempurna tbk	0.8763	
	2013	Astra International Tbk	0.0350
		Astra Otoparts Tbk	(0.0013)
Indo Kordsa Tbk		0.5235	
Goodyear Indonesia Tbk		-	
Gajah Tunggal Tbk		1.6817	
Indomobil Sukses International Tbk		2.0794	
Indospring Tbk		0.2529	

	Multi Prima Sejahtera Tbk	0.3200
	Multistrada Arah Sarana Tbk	0.6800
	Nipress Tbk	2.3837
	Prima alloy steel Universal Tbk	0.9575
	Selamat Sempurna tbk	0.6800
2014	Astra International Tbk	0.0280
	Astra Otoparts Tbk	0.0002
	Indo Kordsa Tbk	0.8101
	Goodyear Indonesia Tbk	-
	Gajah Tunggal Tbk	1.6813
	Indomobil Sukses International Tbk	2.3506
	Indospring Tbk	0.2484
	Multi Prima Sejahtera Tbk	0.3300
	Multistrada Arah Sarana Tbk	0.6700
	Nipress Tbk	3.7764
	Prima alloy steel Universal Tbk	0.8763
	Selamat Sempurna tbk	0.5300

Lampiran 4 Daftar Ukuran Perusahaan pada Perusahaan Sampel

Tahun	Nama Perusahaan	PP
2010	Astra International Tbk	0.3194
	Astra Otoparts Tbk	0.1899
	Indo Kordsa Tbk	(0.8676)
	Goodyear Indonesia Tbk	0.5317
	Gajah Tunggal Tbk	0.2416
	Indomobil Sukses International Tbk	0.5756
	Indospring Tbk	0.4264
	Multi Prima Sejahtera Tbk	0.0246
	Multistrada Arah Sarana Tbk	0.1869
	Nipress Tbk	0.4321
	Prima alloy steel Universal Tbk	0.7816
	Selamat Sempurna tbk	0.1360
2011	Astra International Tbk	0.2506
	Astra Otoparts Tbk	0.1771
	Indo Kordsa Tbk	0.0922
	Goodyear Indonesia Tbk	0.0725
	Gajah Tunggal Tbk	0.2018
	Indomobil Sukses International Tbk	0.4428
	Indospring Tbk	0.2016
	Multi Prima Sejahtera Tbk	0.0578
	Multistrada Arah Sarana Tbk	0.4260
	Nipress Tbk	0.4448
	Prima alloy steel Universal Tbk	0.1506
	Selamat Sempurna tbk	0.1575
2012	Astra International Tbk	0.1568
	Astra Otoparts Tbk	0.1241

	Indo Kordsa Tbk	(0.1975)
	Goodyear Indonesia Tbk	(0.0193)
	Gajah Tunggal Tbk	0.2018
	Indomobil Sukses International Tbk	0.2538
	Indospring Tbk	(0.9417)
	Multi Prima Sejahtera Tbk	0.0918
	Multistrada Arah Sarana Tbk	(0.8882)
	Nipress Tbk	0.2132
	Prima alloy steel Universal Tbk	(0.0612)
	Selamat Sempurna tbk	0.2550
2013	Astra International Tbk	0.0310
	Astra Otoparts Tbk	0.2929
	Indo Kordsa Tbk	0.1495
	Goodyear Indonesia Tbk	(0.0936)
	Gajah Tunggal Tbk	0.0432
	Indomobil Sukses International Tbk	0.0159
	Indospring Tbk	0.0694
	Multi Prima Sejahtera Tbk	0.1250
	Multistrada Arah Sarana Tbk	0.0094
	Nipress Tbk	0.2965
	Prima alloy steel Universal Tbk	0.0192
	Selamat Sempurna tbk	0.0498
2014	Astra International Tbk	0.0403
	Astra Otoparts Tbk	0.1452
	Indo Kordsa Tbk	0.0377
	Goodyear Indonesia Tbk	(0.1304)
	Gajah Tunggal Tbk	0.0581
	Indomobil Sukses International Tbk	(0.0317)
	Indospring Tbk	0.0260
	Multi Prima Sejahtera Tbk	(0.7393)
	Multistrada Arah Sarana Tbk	(0.1207)
	Nipress Tbk	0.1150
	Prima alloy steel Universal Tbk	0.4096
	Selamat Sempurna tbk	0.1054

Lampiran 5 Daftar Manajemen Laba Perusahaan Sampel

Tahun	Nama Perusahaan	EM
2010	Astra International Tbk	0.2229501321
	Astra Otoparts Tbk	0.2141186821
	Indo Kordsa Tbk	0.0879428804
	Goodyear Indonesia Tbk	(0.0767631844)
	Gajah Tunggal Tbk	0.0079974155
	Indomobil Sukses International Tbk	0.3629275854
	Indospring Tbk	0.1166764993
	Multi Prima Sejahtera Tbk	(0.0268670249)
	Multistrada Arah Sarana Tbk	(0.0898061201)
	Nipress Tbk	(0.0228748408)

	Prima alloy steel Universal Tbk	(0.1995877675)
	Selamat Sempurna tbk	0.0312086239
2011	Astra International Tbk	0.2200167181
	Astra Otoparts Tbk	0.1845027316
	Indo Kordsa Tbk	(0.0249963435)
	Goodyear Indonesia Tbk	(0.0908585796)
	Gajah Tunggal Tbk	0.0632877746
	Indomobil Sukses International Tbk	0.3032382552
	Indospring Tbk	0.2075605755
	Multi Prima Sejahtera Tbk	0.0515799371
	Multistrada Arah Sarana Tbk	0.0631120559
	Nipress Tbk	0.2040733632
	Prima alloy steel Universal Tbk	0.0113283710
	Selamat Sempurna tbk	0.0055030595
2012	Astra International Tbk	0.1778903261
	Astra Otoparts Tbk	0.1207033069
	Indo Kordsa Tbk	(0.0752570640)
	Goodyear Indonesia Tbk	(0.0393604193)
	Gajah Tunggal Tbk	(0.0213277260)
	Indomobil Sukses International Tbk	0.3180640206
	Indospring Tbk	0.0546454109
	Multi Prima Sejahtera Tbk	0.0741676861
	Multistrada Arah Sarana Tbk	(0.0651241924)
	Nipress Tbk	0.0429238972
	Prima alloy steel Universal Tbk	(0.0366223870)
	Selamat Sempurna tbk	(0.0552900838)
2013	Astra International Tbk	0.1518415339
	Astra Otoparts Tbk	0.0935590152
	Indo Kordsa Tbk	(0.0116920009)
	Goodyear Indonesia Tbk	(0.1193134098)
	Gajah Tunggal Tbk	(0.0632953072)
	Indomobil Sukses International Tbk	0.1953237450
	Indospring Tbk	(0.0372499108)
	Multi Prima Sejahtera Tbk	0.1061015649
	Multistrada Arah Sarana Tbk	0.0278914844
	Nipress Tbk	0.2264519559
	Prima alloy steel Universal Tbk	0.0360572518
	Selamat Sempurna tbk	(0.0516381072)
2014	Astra International Tbk	0.1312014765
	Astra Otoparts Tbk	0.0862039857
	Indo Kordsa Tbk	(0.0209816379)
	Goodyear Indonesia Tbk	(0.0943717891)
	Gajah Tunggal Tbk	0.0349034641
	Indomobil Sukses International Tbk	(0.0042325217)
	Indospring Tbk	0.0511457170
	Multi Prima Sejahtera Tbk	0.0905050880
	Multistrada Arah Sarana Tbk	(0.0079312524)
	Nipress Tbk	0.1126043355

	Prima alloy steel Universal Tbk	0.0366431150
	Selamat Sempurna tbk	(0.0020666876)

LAMPIRAN 6

Tabel 4.1 Hasil Statistik Deskriptif Sebelum Transform

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	60	.00	1.01	.0904	.13078
DER	60	.00	5.98	.9073	1.04443
PP	60	.00	.78	.1643	.17208
EM	60	.00	.36	.0754	.09397
Valid N (listwise)	60				

Sumber: Data diolah

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Tabel 4.2 Tabel Hasil Statistik Deskriptif Setelah Transform

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	55	.00	.20	.0777	.05270
DER	55	.00	2.38	.7323	.69201
PP	55	.00	.44	.1382	.13702
EM	55	.00	.30	.0679	.08206
Valid N (listwise)	55				

Sumber: Data diolah

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Tabel 4.3 One-Sample Kolmogorov-Smirnov Test 1

		ROA	DER	PP	EM
N		60	60	60	60
Normal Parameters ^{a,b}	Mean	.0904	.9073	.1643	.0754
	Std. Deviation	.13078	1.04443	.17208	.09397
Most Extreme Differences	Absolute	.246	.192	.170	.211
	Positive	.238	.180	.132	.186
	Negative	-.246	-.192	-.170	-.211
Kolmogorov-Smirnov Z		1.908	1.491	1.316	1.635
Asymp. Sig. (2-tailed)		.001	.023	.063	.010

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Data diolah

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Tabel 4.4 One-Sample Kolmogorov-Smirnov Test 2

		PP	LNROA	LNDER	SQRTE M
N		60	60	56	60
Normal Parameters ^{a,b}	Mean	.1643	-2.9804	-.8835	.1991
	Std. Deviation	.17208	1.28389	1.96646	.19079
Most Extreme Differences	Absolute	.170	.182	.221	.235
	Positive	.132	.123	.149	.235
	Negative	-.170	-.182	-.221	-.148
Kolmogorov-Smirnov Z		1.316	1.412	1.656	1.820
Asymp. Sig. (2-tailed)		.063	.037	.008	.003

a. Test distribution is Normal.

b. Calculated from data.

Sumber : data diolah

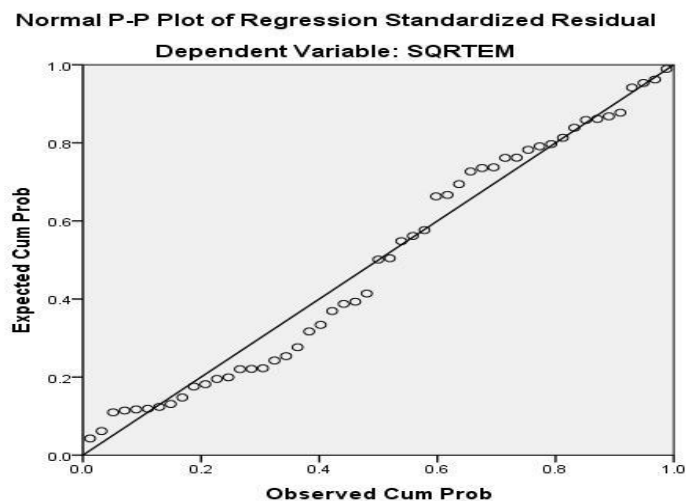
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Tabel 4.5 Nilai Z Standardized

Nama PT	Z Profitabilitas	Z Leverage	Z Ukuran Perusahaan	Z Manajemen Laba
PT GDYR 2010	6,99649	1,22442	2,13521	1,59319
PT IMAS 2010	0,47936	4,85360	2,39033	-0,18897
PT PRAS 2010	1,22987	1,49069	3,58747	-0,18897
PT IMAS 2012	0,92221	2,94313	1,04258	2,58175
PT NIPS 2014	0,37608	2,74700	0,22038	-0,4504

Sumber: data diolah

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Lampiran 12

Tabel 4.6 One-Sample Kolmogorov-Smirnov Test 3

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.17754081
Most Extreme Differences	Absolute	.112
	Positive	.112
	Negative	-.078
Kolmogorov-Smirnov Z		.839
Asymp. Sig. (2-tailed)		.483

- a. Test distribution is Normal.
 b. Calculated from data.
 Sumber: Data diolah

Lampiran 13

Tabel 4.7 Uji Multikolinearitas

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	.134	.073		1.848	.071		
	PP	.511	.165	.395	3.098	.003	.957	1.045
	LNROA	.015	.019	.107	.814	.420	.900	1.111
	LNDER	-.029	.012	-.318	-2.427	.019	.905	1.105

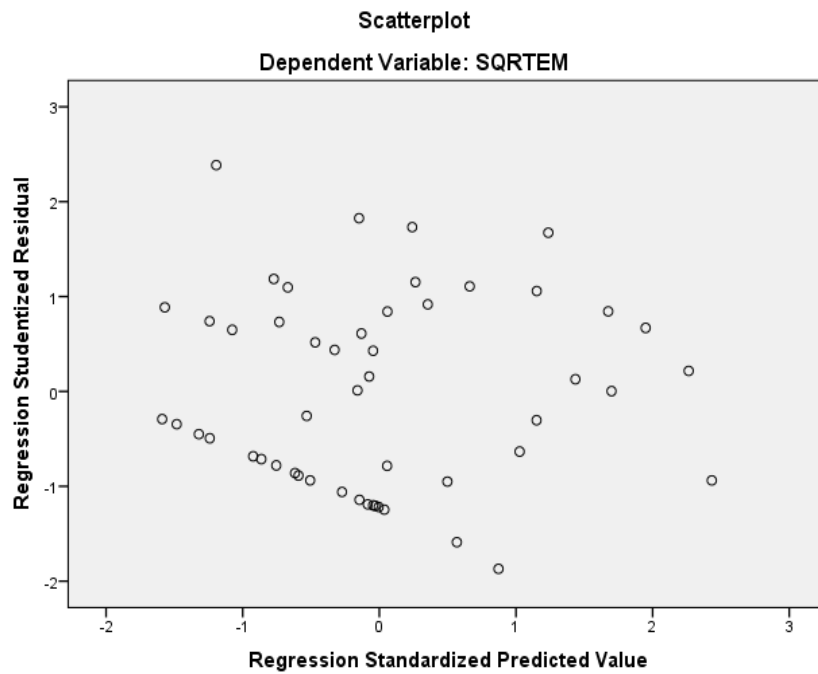
a. Dependent Variable: SQRTEM
 Sumber: Data diolah

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Tabel 4.9 Hasil DL dan DU

N	DL	DU
55	1,49031	1,64062

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Lampiran 16

Tabel 4.9 Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.519 ^a	.269	.223	.15719	.269	5.774	3	47	.002	1.875

a. Predictors: (Constant), LNDER, PP, LNROA

b. Dependent Variable: SQRTEM

Sumber: Output SPSS

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Tabel 4.10 Uji Statistik F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.428	3	.143	5.774	.002 ^b
	Residual	1.161	47	.025		
	Total	1.589	50			

a. Dependent Variable: SQRTEM

b. Predictors: (Constant), LNDER, PP, LNROA

Sumber: data diolah

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Tabel 4.11 Uji Statistik T

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.134	.073		1.848	.071
	PP	.511	.165	.395	3.098	.003
	LNROA	.015	.019	.107	.814	.420
	LNDER	-.029	.012	-.318	-2.427	.019

a. Dependent Variable: SQRTEM

Sumber: Data diolah

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Tabel 4.12 Determinasi (R2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.519 ^a	.269	.223	.15719	.269	5.774	3	47	.002	1.875

a. Predictors: (Constant), LNDER, PP, LNROA

b. Dependent Variable: SQRTEM

Sumber: Data diolah

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Tabel 4.13 Model Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.134	.073		1.848	.071		
	PP	.511	.165	.395	3.098	.003	.957	1.045
	LNROA	.015	.019	.107	.814	.420	.900	1.111
	LNDER	-.029	.012	-.318	-2.427	.019	.905	1.105

a. Dependent Variable: SQRTEM