

## LAMPIRAN

## Lampiran 1

## Daftar Perusahaan yang termasuk dalam Sampel

No	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	DLTA	PT Delta Jakarta Tbk
2	MYOR	PT Mayora Indah Tbk
3	WIIM	PT Wismilak Inti Makmur Tbk
4	DVLA	PT Darya Varia Laboratoria Tbk
5	TCID	PT Mandom Indonesia Tbk
6	ADES	PT Akasha Wira International Tbk
7	BUDI	PT Budi Starch & Sweetnet Tbk
8	CEKA	PT Wilmar Cahaya Indonesia Tbk
9	ICBP	PT Indofood CBP Sukses Makmur Tbk
10	INDF	PT Indofood Sukses Makmur Tbk
11	MLBI	PT Multi Bintang Indonesia Tbk
12	ROTI	PT Nippon Indosari Corpindo Tbk
13	SKBM	PT Sekar Bumi Tbk
14	SKLT	PT Sekar Laut Tbk
15	STTP	PT Siantar Top Tbk
16	ULTJ	PT Ultrajaya Milk Industry Tbk
17	GGRM	PT Gudang Garam Tbk
18	HMSP	PT Hanjaya Mandala Sampoerna Tbk
19	KAEF	PT Kimia Farma Tbk
20	KLBF	PT Kalbe Farma Tbk
21	MERK	PT Merck Tbk
22	PYFA	PT Pyridam Farma Tbk
23	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
24	SQBB	PT Taisho Pharmaceutical Indonesia Tbk

25	TSPC	PT Tempo Scan Pasific Tbk
26	UNVR	PT Unilever Indonesia Tbk
27	TBLA	PT Tunas Baru Lampung Tbk

## Lampiran 2

## Hasil Klasifikasi Indeks Eckel

No.	Tahun	Kode Perusahaan	Hasil Indeks Eckel	Dummy Variabel
1	2014	DLTA	0.222	1
2		MYOR	47.188	0
3		WIIM	0.077	1
4		DVLA	4.070	0
5		TCID	3.571	0
6		ADES	-169.458	1
7		BUDI	0.546	1
8		CEKA	1.238	0
9		ICBP	0.457	1
10		INDF	5.275	0
11		MLBI	1.090	0
12		ROTI	-12.255	1
13		SKBM	-11.590	1
14		SKLT	1.182	0
15		STTP	0.617	1
16		ULTJ	11.583	0
17		GGRM	2.297	0
18		HMSP	20.306	0
19		KAEF	0.596	1
20		KLBF	1.239	0
21		MERK	-0.525	1
22		PYFA	5.639	0
23		SIDO	0.254	1
24		SQBB	1.607	0
25		TSPC	-107.757	1
26		UNVR	0.136	1
27		TBLA	0.941	1
1	2015	DLTA	0.227	1
2		MYOR	6.335	0
3		WIIM	0.367	1
4		DVLA	1.159	0
5		TCID	150.570	0
6		ADES	-8.622	1

7		BUDI	1.169	0
8		CEKA	5.483	0
9		ICBP	0.542	1
10		INDF	6.640	0
11		MLBI	1.579	0
12		ROTI	-85.720	1
13		SKBM	-2.517	1
14		SKLT	0.378	1
15		STTP	1.862	0
16		ULTJ	11.782	0
17		GGRM	1.544	0
18		HMSP	2.072	0
19		KAEF	1.154	0
20		KLBF	3.279	0
21		MERK	-0.590	1
22		PYFA	0.039	1
23		SIDO	0.772	1
24		SQBB	4.297	0
25		TSPC	-51.383	1
26		UNVR	0.413	1
27		TBLA	1.353	0
1	2016	DLTA	0.267	1
2		MYOR	0.157	1
3		WIIM	0.164	1
4		DVLA	9.095	0
5		TCID	211.226	0
6		ADES	-16.788	1
7		BUDI	2.264	0
8		CEKA	13.347	0
9		ICBP	20.050	0
10		INDF	28.488	0
11		MLBI	1.412	0
12		ROTI	-6.616	1
13		SKBM	-19.162	1
14		SKLT	12.100	0
15		STTP	2.255	0
16		ULTJ	5.392	0
17		GGRM	2.543	0

18		HMSP	400.452	0
19		KAEF	1.120	0
20		KLBF	3.829	0
21		MERK	-0.440	1
22		PYFA	3.317	0
23		SIDO	0.049	1
24		SQBB	7.890	0
25		TSPC	-3.814	1
26		UNVR	0.053	1
27		TBLA	10.275	0
1	2017	DLTA	1.581	0
2		MYOR	25.774	0
3		WIIM	0.644	1
4		DVLA	8.174	0
5		TCID	12.573	0
6		ADES	-14.382	1
7		BUDI	2.092	0
8		CEKA	76.084	0
9		ICBP	2.067	0
10		INDF	14.379	0
11		MLBI	4.944	0
12		ROTI	-19.970	1
13		SKBM	-0.877	1
14		SKLT	2.439	0
15		STTP	4.100	0
16		ULTJ	1.879	0
17		GGRM	4.631	0
18		HMSP	2.727	0
19		KAEF	1.890	0
20		KLBF	0.140	1
21		MERK	-0.662	1
22		PYFA	7.121	0
23		SIDO	0.039	1
24		SQBB	0.819	1
25		TSPC	-4.725	1
26		UNVR	0.868	1
27		TBLA	0.969	1

1	DLTA	0.156	1
2	MYOR	0.384	1
3	WIIM	1.746	0
4	DVLA	42.393	0
5	TCID	2.292	0
6	ADES	-24.189	1
7	BUDI	0.278	1
8	CEKA	0.952	1
9	ICBP	24.231	0
10	INDF	66.032	0
11	MLBI	0.729	1
12	ROTI	-3.560	1
13	SKBM	-1.194	1
14	SKLT	3.217	0
15	STTP	0.391	1
16	ULTJ	2.392	0
17	GGRM	1.750	0
18	HMSP	2.890	0
19	KAEF	0.802	1
20	KLBF	4.832	0
21	MERK	-1.129	1
22	PYFA	1.409	0
23	SIDO	1.069	0
24	SQBB	0.636	1
25	TSPC	-0.709	1
26	UNVR	3.052	0
27	TBLA	1.757	0

Tabel Hasil Klasifikasi Indeks Eckel

Status	Tahun Penelitian					%
	2014	2015	2016	2017	2018	
Perataan Laba	14	12	10	11	13	44.44%
Bukan Perataan Laba	13	15	17	16	14	55.56%

## Lampiran 3

## DATA PENELITIAN

(UP, KI, DPR, NPM TERHADAP PERATAAN LABA)

No.	Tahun	Kode Perusahaan	Variabel				
			PL (Y)	UP (X1)	KI (X2)	DPR (X3)	NPM (X4)
1	2014	DLTA	1	27.6229	0.8459	0.6670	0.3276
2		MYOR	0	29.9623	0.3307	0.5019	0.0289
3		WIIM	1	27.9184	0.2248	0.3534	0.0676
4		DVLA	0	27.8431	0.9300	0.3045	0.0733
5		TCID	0	28.2480	0.7377	0.4268	0.0755
6		ADES	1	26.9476	0.9194	0.0000	0.0536
7		BUDI	1	28.5381	0.5268	0.0000	0.0125
8		CEKA	0	27.8811	0.9201	0.7256	0.0111
9		ICBP	1	30.8463	0.8053	0.4376	0.0843
10		INDF	0	32.0847	0.5007	0.2833	0.0692
11		MLBI	0	28.4335	0.8367	1.5368	0.2651
12		ROTI	1	28.3932	0.7075	0.0837	0.1003
13		SKBM	1	27.1995	0.8142	0.1308	0.0602
14		SKLT	0	26.5271	0.9609	0.1676	0.0242
15		STTP	1	28.1618	0.5986	0.0000	0.0569
16		ULTJ	0	28.7016	0.4659	0.1223	0.0723
17		GGRM	0	31.6953	0.7555	0.2853	0.0828
18		HMSP	0	30.9767	0.9818	1.0461	0.1262
19		KAEF	1	28.7190	0.9003	0.2268	0.0523
20		KLBF	0	30.1507	0.5671	0.3757	0.1221
21		MERK	1	20.3823	0.8665	0.7686	0.2110
22		PYFA	0	25.8740	0.5385	0.0000	0.0120
23		SIDO	1	28.6683	0.0000	0.9754	0.1889
24		SQBB	0	26.8531	0.9797	0.8699	0.3313
25		TSPC	1	29.3525	0.7752	0.5776	0.0778
26		UNVR	1	30.2899	0.8499	0.9400	0.1663
27		TBLA	1	29.6228	0.5429	0.1359	0.0689
1	2015	DLTA	1	27.6686	0.8459	0.5003	0.2745
2		MYOR	0	30.0596	0.3307	0.1145	0.0844
3		WIIM	1	27.9257	0.2248	0.2163	0.0713
4		DVLA	0	27.9504	0.9300	0.7240	0.0826

5		TCID	0	28.3644	0.7377	0.1440	0.2352
6		ADES	1	27.2052	0.9194	0.0000	0.0490
7		BUDI	0	28.8146	0.5007	0.0000	0.0089
8		CEKA	0	28.0270	0.9201	0.0000	0.0306
9		ICBP	1	30.9105	0.8053	0.4428	0.0921
10		INDF	0	32.1510	0.5007	0.5207	0.0579
11		MLBI	0	28.3734	0.8178	0.5851	0.1843
12		ROTI	1	28.6266	0.7075	0.1035	0.1244
13		SKBM	1	27.3625	0.8049	0.2799	0.0295
14		SKLT	1	26.6558	0.9609	0.1721	0.0269
15		STTP	0	28.2831	0.5676	0.0000	0.0730
16		ULTJ	0	28.8951	0.4451	0.0000	0.1191
17		GGRM	0	31.7821	0.7555	0.2385	0.0917
18		HMSP	0	31.2689	0.9250	1.1821	0.1164
19		KAEF	0	28.8054	0.9003	0.1855	0.0520
20		KLBF	0	30.2482	0.5669	0.4328	0.1150
21		MERK	1	20.2795	0.8665	1.5400	0.1449
22		PYFA	1	25.7981	0.5385	0.0000	0.0142
23		SIDO	1	28.6593	0.0000	0.8229	0.1972
24		SQBB	0	26.8632	0.9797	1.0908	0.2918
25		TSPC	1	29.4691	0.7816	0.5442	0.0647
26		UNVR	1	30.3866	0.8499	1.0361	0.1530
27		TBLA	0	29.8593	0.5429	0.6115	0.0377
1	2016	DLTA	1	27.8115	0.8459	0.3775	0.3284
2		MYOR	1	30.1900	0.5907	0.1932	0.0757
3		WIIM	1	27.9338	0.2762	0.4939	0.0631
4		DVLA	0	28.0572	0.9246	0.2568	0.1048
5		TCID	0	28.4127	0.7377	0.5087	0.0641
6		ADES	1	27.3664	0.9152	0.0000	0.0630
7		BUDI	0	28.7066	0.5340	0.0000	0.0157
8		CEKA	0	27.9859	0.9201	0.0000	0.0607
9		ICBP	0	30.9949	0.8053	0.4111	0.1054
10		INDF	0	32.0399	0.5007	0.2801	0.0789
11		MLBI	0	28.4530	0.8178	0.9418	0.3010
12		ROTI	1	28.7025	0.6937	0.1919	0.1109
13		SKBM	1	27.6327	0.8062	0.0000	0.0150
14		SKLT	0	27.0658	0.8355	0.2007	0.0248

15		STTP	0	28.4796	0.5676	0.0000	0.0662	
16		ULTJ	0	29.0754	0.3709	0.0000	0.1515	
17		GGRM	0	31.7734	0.7555	0.7497	0.0875	
18		HMSP	0	31.3807	0.9250	0.8112	0.1337	
19		KAEF	0	29.1598	0.9003	0.1832	0.0467	
20		KLBF	0	30.3540	0.5651	0.3788	0.1213	
21		MERK	1	20.4275	0.8665	0.2085	0.2077	
22		PYFA	0	25.8416	0.5385	0.0000	0.0237	
23		SIDO	1	28.7255	0.0000	0.7669	0.1876	
24		SQBB	0	26.8955	0.9797	0.9918	0.2916	
25		TSPC	1	29.5159	0.7842	0.4125	0.0597	
26		UNVR	1	30.4492	0.8499	0.9539	0.1596	
27		TBLA	0	30.1645	0.5125	0.2056	0.0953	
1	2017	DLTA	0	27.9243	0.8459	0.5151	0.3599	
2		MYOR	0	30.3334	0.5907	0.2879	0.0783	
3		WIIM	1	27.8345	0.0514	0.8019	0.0275	
4		DVLA	0	28.1263	0.9246	0.6878	0.1030	
5		TCID	0	28.4904	0.7382	0.4602	0.0662	
6		ADES	1	27.4569	0.9152	0.0000	0.0470	
7		BUDI	0	28.7092	0.5340	0.2462	0.0182	
8		CEKA	0	27.9622	0.9201	0.8308	0.0252	
9		ICBP	0	31.0848	0.8053	0.5069	0.0995	
10		INDF	0	32.1077	0.5007	0.4010	0.0733	
11		MLBI	0	28.5513	0.8178	0.8144	0.3900	
12		ROTI	1	29.1483	0.7028	0.5133	0.0543	
13		SKBM	1	28.1153	0.8279	0.0000	0.0141	
14		SKLT	0	27.1789	0.8406	0.1353	0.0251	
15			STTP	0	28.4822	0.5676	0.0000	0.0765
16			ULTJ	0	29.2772	0.3686	0.1055	0.1458
17			GGRM	0	31.8321	0.7555	0.6451	0.0931
18			HMSP	0	31.3955	0.9250	0.9887	0.1279
19			KAEF	0	29.4387	0.9003	0.1612	0.0530
20			KLBF	1	30.4414	0.5678	0.4204	0.1216
21			MERK	1	20.5572	0.8665	0.8516	0.1251
22			PYFA	0	25.7957	0.5385	0.2177	0.0320
23			SIDO	1	28.7810	0.8100	0.7249	0.2074
24			SQBB	1	26.9225	0.9797	0.9727	0.3100

25		TSPC	1	29.6372	0.7892	0.4037	0.0583
26		UNVR	1	30.5705	0.8499	0.9477	0.1700
27		TBLA	1	30.2718	0.5434	0.3359	0.1063
1	2018	DLTA	1	28.0520	0.8459	0.6157	0.3786
2		MYOR	1	30.4984	0.5907	0.3429	0.0732
3		WIIM	0	27.8344	0.0552	0.0000	0.0364
4		DVLA	0	28.1515	0.9246	0.5951	0.1181
5		TCID	0	28.5251	0.7383	0.4764	0.0653
6		ADES	1	27.5046	0.9152	0.0000	0.0658
7		BUDI	1	28.8527	0.5340	0.3566	0.0191
8		CEKA	1	27.7871	0.9201	0.2890	0.0255
9		ICBP	0	31.1681	0.8053	0.5507	0.1213
10		INDF	0	32.2010	0.5007	0.5344	0.0676
11		MLBI	1	28.6921	0.8178	0.9186	0.3356
12		ROTI	1	29.1112	0.7311	0.2831	0.0460
13		SKBM	1	28.2028	0.8279	0.0000	0.0082
14		SKLT	0	27.3397	0.8406	0.1362	0.0306
15		STTP	1	28.5985	0.5676	0.0000	0.0902
16		ULTJ	0	29.3459	0.3629	0.1647	0.1282
17		GGRM	0	31.8665	0.7555	0.6419	0.0814
18		HMSP	0	31.4727	0.9250	0.9219	0.1268
19		KAEF	1	29.8781	0.9003	0.2441	0.0526
20		KLBF	0	30.5295	0.5697	0.4693	0.1185
21		MERK	1	20.9568	0.8665	1.0879	1.9010
22		PYFA	0	25.9547	0.5385	0.0000	0.0337
23		SIDO	0	28.8363	0.8100	0.9865	0.2402
24		SQBB	1	26.9704	0.9857	0.9026	0.2894
25		TSPC	1	29.6941	0.7991	0.3331	0.0536
26		UNVR	0	30.6026	0.8499	0.7664	0.2179
27		TBLA	0	30.4246	0.5526	0.3145	0.0887

**Lampiran 4****Hasil Uji Statistik Deskriptif****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
UP	135	20,2795	32,2010	28,649388	2,2210514
KI	135	,0000	,9857	,706931	,2272119
DPR	135	,0000	1,5400	,428559	,3555655
NPM	135	,0082	1,9010	,122298	,1779842
PL	135	0	1	,44	,499
Valid N (listwise)	135				

**Lampiran 5****Hasil Uji Hosmer and Lomeshow's Goodness of Fit Test****Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	14,067	8	,080

**Lampiran 6****Hasil Uji Omnibus Tests of Model Coefficients****Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	12,931	4	,012
	Block	12,931	4	,012
	Model	12,931	4	,012

**Lampiran 7**  
**Hasil Uji Wald**

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 <sup>a</sup>	UP	-19,212	7,037	7,453	1	,006	,000
	KP	-1,012	,985	1,056	1	,304	,364
	DPR	-,061	,654	,009	1	,926	,941
	NPM	1,018	2,219	,210	1	,646	2,767
	Constant	28,497	10,357	7,570	1	,006	2,377

a. Variable(s) entered on step 1: UP, KP, DPR, NPM.

**Lampiran 8**

**Hasil Uji Nagelkerke's R Square**

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	172,549 <sup>a</sup>	,091	,122

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