

# LAMPIRAN

### Lampiran 1

#### Nama Perusahaan Industri Dasar dan Kimia

No	Kode	Nama Perusahaan
1	INTP	Indocement Tunggal Prakarsa. Tbk
2	SMCB	Holcim Indonesia. Tbk
3	SMGR	Semen Indonesia. Tbk
4	AMFG	Asahimas Flat Glass. Tbk
5	ARNA	Arwana Citra Mulia. Tbk
6	TOTO	Surya Toto Indonesia. Tbk
7	ALKA	Alaska Industrindo. Tbk
8	BTON	Beton Jaya Manunggal. Tbk
9	LION	Lion Metal Works. Tbk
10	ETWA	Eterindo Wahanatama. Tbk
11	IGAR	Champion Pasific Indonesia. Tbk
12	BRNA	Berlina. Tbk
13	CPIN	Champion Pokphand Indonesia. Tbk
14	CTBN	Citra Turbindo. Tbk
15	JPFA	Japfa Comfeed Indonesia. Tbk
16	YPAS	Yana Prima Hasta Persada. Tbk
17	UNIC	Unggul Indah Cahaya. Tbk
18	BUDI	Budi Acid Jaya. Tbk
19	SRSN	Sarana Nugraha . Tbk
20	LMSH	Lionmesh Prima. Tbk
21	TRST	Trias Sentosa. Tbk
22	MAIN	Malindo Feedmill. Tbk
23	PICO	Pelangi Indah Canindo. Tbk
24	EKAD	Ekadharna internasional. Tbk
25	SIPD	Siearad produce. Tbk
26	TKIM	Pabrik Kertas Tjiwi Kimia. Tbk
27	IPOL	Indopoly Swakarsa Industry. Tbk

## Lampiran 2

Perhitungan *Profitabilitas*, *Ukuran Perusahaan*, *Leverage* dan *Kepemilikan Institusional* 2009-2012.

No	Tahun	Kode	Profitabilitas	Ukuran Perusahaan	Leverage	Kepemilikan Institusional
			X1	X2	X3	X4
			ROE	SIZE	LEV	INST
1	2009	INTP	0.25	3.02	1.77	0.13
2	2009	SMCB	0.27	2.96	0.54	0
3	2009	SMGR	0.32	3.01	0.20	0
4	2009	AMFG	0.04	2.83	0.11	0.40
5	2009	ARNA	0.18	2.74	0.57	0.12
6	2009	TOTO	0.34	2.76	0.47	12.55
7	2009	ALKA	0.21	1.87	74.64	0.11
8	2009	BTON	0.14	2.49	0.07	0
9	2009	LION	0.06	2.51	21.97	0
10	2009	ETWA	0.03	2.70	0.50	0
11	2009	IGAR	0.11	2.64	0.19	772.11
12	2009	BRNA	0.11	2.69	187.57	0.51
13	2009	CPIN	0.55	2.24	1.80	0.55
14	2009	CTBN	0.13	2.82	0.45	0
15	2009	JPFA	0.38	2.94	0.61	0
16	2009	YPAS	0.15	2.59	0.35	0.89
17	2009	UNIC	0.03	1.92	0.44	225.01
18	2009	BUDI	0.19	2.82	0.51	1.08
19	2009	SRSN	0.11	2.67	0.47	2.71
20	2009	LMSH	0.06	2.50	0.45	0
21	2009	TRST	0.12	3.51	0.40	1.2
22	2009	MAIN	0.62	2.06	865.98	0
23	2009	PICO	0.07	2.70	0.69	58.86
24	2009	EKAD	0.23	2.58	0.46	0.75
25	2009	SIPD	0.03	2.81	0.28	0
26	2009	TKIM	0.04	3.07	0.72	0.58
27	2009	IPOL	0.07	3.01	3.62	0

28	2010	INTP	0.24	3.03	1.34	0.13
29	2010	SMCB	0.12	2.99	0.34	0
30	2010	SMGR	0.32	3.03	0.22	0
31	2010	AMFG	0.18	2.84	0.13	0.40
32	2010	ARNA	0.19	2.74	0.52	0.14
33	2010	TOTO	0.30	2.77	0.42	12.55
34	2010	ALKA	0.10	1.88	98.01	0.11
35	2010	BTON	0.11	2.52	1.85	0
36	2010	LION	0.14	2.64	28.73	0
37	2010	ETWA	0.12	2.70	0.43	220.99
38	2010	IGAR	0.13	2.65	2.17	52.50
39	2010	BRNA	0.17	2.70	221.00	0.51
40	2010	CPIN	0.49	2.95	0.22	0.55
41	2010	CTBN	0.16	2.85	0.58	0
42	2010	JPFA	0.31	2.95	0.50	0
43	2010	YPAS	0.16	2.60	0.34	0.89
44	2010	UNIC	0.02	3.30	0.49	225.01
45	2010	BUDI	0.60	2.83	0.59	0.25
46	2010	SRSN	0.04	2.66	0.37	2.71
47	2010	LMSH	0.15	3.19	21.65	0
48	2010	TRST	0.11	2.83	390.02	1.29
49	2010	MAIN	0.69	2.75	0.73	0
50	2010	PICO	0.06	3.39	0.30	69.06
51	2010	EKAD	0.23	3.29	0.38	0
52	2010	SIPD	0.05	2.83	0.40	0
53	2010	TKIM	0.06	3.06	0.71	0.58
54	2010	IPOL	0.16	2.84	0.50	0.01
55	2011	INTP	0.22	3.05	0.13	0.13
56	2011	SMCB	0.14	3.00	0.31	0
57	2011	SMGR	0.27	3.06	0.25	0
58	2011	AMFG	0.15	2.86	0.12	0.40
59	2011	ARNA	0.32	3.43	418.91	0.12
60	2011	TOTO	0.28	2.79	0.43	14.93
61	2011	ALKA	0.20	1.93	0.81	0.11
62	2011	BTON	0.20	2.55	0.22	0.01
63	2011	LION	0.19	3.22	31.55	0
64	2011	ETWA	0.19	3.40	0.39	0
65	2011	IGAR	0.19	2.65	0.03	52.50

66	2011	BRNA	0.17	2.71	295.21	70.96
67	2011	CPIN	0.38	2.29	0.30	0.55
68	2011	CTBN	0.34	3.31	0.41	0
69	2011	JPFA	0.17	2.97	0.16	0
70	2011	YPAS	0.11	3.30	0.33	0
71	2011	UNIC	0.04	3.32	0.49	225.012
72	2011	BUDI	0.07	2.83	0.61	0.25
73	2011	SRSN	0.09	2.66	0.30	2.71
74	2011	LMSH	0.19	3.21	31.55	1.29
75	2011	TRST	0.10	3.52	0.37	1.29
76	2011	MAIN	0.48	2.79	0.68	0
77	2011	PICO	0.06	3.39	319.18	69.06
78	2011	EKAD	0.17	3.31	0.37	0
79	2011	SIPD	1.00	3.55	0.51	0
80	2011	TKIM	0.09	2.85	0.71	0.58
81	2011	IPOL	0.04	2.16	0.56	0.01
82	2012	INTP	0.24	2.38	0.14	0.13
83	2012	SMCB	0.16	3.01	0.30	0
84	2012	SMGR	271.11	3.09	0.31	0
85	2012	AMFG	0.14	2.87	0.13	0.40
86	2012	ARNA	0.26	3.44	0.35	0.12
87	2012	TOTO	0.26	2.81	0.38	1.23
88	2012	ALKA	0.09	1.88	0.62	0.11
89	2012	BTON	0.21	3.26	22	0
90	2012	LION	0.23	3.37	61.66	0
91	2012	ETWA	0.06	3.44	0.54	0
92	2012	IGAR	0.18	2.64	0.22	52.50
93	2012	BRNA	0.18	2.73	0.60	0.51
94	2012	CPIN	0.32	2.96	0.58	0.55
95	2012	CTBN	0.24	3.32	0.46	0
96	2012	JPFA	0.01	3.00	0.56	0
97	2012	YPAS	0.10	3.34	0.52	0
98	2012	UNIC	0.01	3.31	0.43	225.01
99	2012	BUDI	0.00	2.84	0.62	0.25
100	2012	SRSN	0.01	2.67	0.30	2.71
101	2012	LMSH	0.42	3.24	25.03	1.29
102	2012	TRST	0.04	3.53	0.38	1.29
103	2012	MAIN	0.44	2.82	0.62	0

104	2012	PICO	0.05	3.40	338.97	69.06
105	2012	EKAD	0.18	3.32	0.29	0
106	2012	SIPD	0.01	3.52	1.00	0
107	2012	TKIM	0.04	2.86	714.86	0.58
108	2012	IPOL	0.05	3.32	0.50	0.01

## Lampiran 3

## Perhitungan Perataan Laba 2009-2012

No	Tahun	Kode	CV I	CV S	Indeks Eckel	1 = Perata
						0 = Bukan Perata
1	2009	INTP	1.00	10.5	9.46	1
2	2009	SMCB	613.30	602	1.01	0
3	2009	SMGR	3.32	14.3	0.23	1
4	2009	AMFG	160.00	321	0.49	1
5	2009	ARNA	9.37	66.7	0.14	1
6	2009	TOTO	-106.22	185.63	-0.57	1
7	2009	ALKA	2.56	527.16	0,04	1
8	2009	BTON	11.43	39.27	0.29	1
9	2009	LION	4.22	32.09	0.13	1
10	2009	ETWA	606.79	23.66	25.64	0
11	2009	IGAR	17.39	31.62	0.54	1
12	2009	BRNA	624.70	57.02	0.01	0
13	2009	CPIN	1.13	1.06	1.06	0
14	2009	CTBN	-191.46	-117.63	1.62	0
15	2009	JPFA	-224.66	-179.77	124	0
16	2009	YPAS	-73.37	934.84	-0.07	1
17	2009	UNIC	-224.74	-122.03	1.84	0
18	2009	BUDI	-225.19	229.96	-0.09	0
19	2009	SRSN	6.79	-145.19	-46.22	1
20	2009	LMSH	6.61	124.62	0.05	0
21	2009	TRST	-57.88	1.57	-36.83	0
22	2009	MAIN	75.74	1.86	0.04	1
23	2009	PICO	103.77	606.38	0.01	1
24	2009	EKAD	16.44	205.21	0.08	1
25	2009	SIPD	37.21	3.24	0.01	0
26	2009	TKIM	42.15	3.65	0.01	0
27	2009	IPOL	47.21	1.22	0.03	1
28	2010	INTP	478.28	561.34	0.08	0
29	2010	SMCB	-67.54	16.42	-4.11	0

30	2010	SMGR	306.51	43.37	7.06	1
31	2010	AMFG	-263.89	512.88	-0.51	1
32	2010	ARNA	55.76	115.83	0.48	0
33	2010	TOTO	-201.83	-484.90	0.41	1
34	2010	ALKA	-3.37	84.17	-0.04	0
35	2010	BTON	994.54	5.19	0.19	0
36	2010	LION	-18.92	10.32	-1.83	1
37	2010	ETWA	2.45	47.83	0.05	1
38	2010	IGAR	9.65	216.61	0.04	1
39	2010	BRNA	20.01	536.50	0.03	0
40	2010	CPIN	393.80	235.08	1.67	0
41	2010	CTBN	-209.07	-46.83	4.46	1
42	2010	JPFA	-213.20	-281.82	0.75	1
43	2010	YPAS	-2.85	69.20	-0.04	1
44	2010	UNIC	-212.47	-206.13	1.03	0
45	2010	BUDI	-213.29	341.96	-0.06	1
46	2010	SRSN	-197.80	-274.05	0.72	1
47	2010	LMSH	4.73	35.91	0.13	1
48	2010	TRST	6.94	173.71	0.03	1
49	2010	MAIN	103.78	167.61	0.61	1
50	2010	PICO	-573.87	20.56	-27.89	0
51	2010	EKAD	8.04	49.05	0.16	1
52	2010	SIPD	23.93	399.94	0.05	1
53	2010	TKIM	38.66	9.41	0.04	0
54	2010	IPOL	81.75	394.64	0.20	1
55	2011	INTP	11.13	3.22	0.02	0
56	2011	SMCB	1.56	234.99	15	0
57	2011	SMGR	2.03	321.90	0.15	0
58	2011	AMFG	169.84	-146.36	-0.08	1
59	2011	ARNA	921.85	95.94	0.10	1
60	2011	TOTO	1.34	218.12	0.16	0
61	2011	ALKA	27.66	5.822	0.21	0
62	2011	BTON	25.72	10.75	0.41	1
63	2011	LION	60.58	13.90	0.22	0
64	2011	ETWA	36.18	16.16	0.44	1
65	2011	IGAR	204.96	20.92	0.10	1
66	2011	BRNA	-231.67	-132.28	0.57	1
67	2011	CPIN	2.58	-3.72	-0.01	0



68	2011	CTBN	-88.37	-114.59	1.29	0
69	2011	JPFA	-287.43	-145.79	0.50	1
70	2011	YPAS	24.39	4.41	0.18	1
71	2011	UNIC	-189.90	-148.92	0.78	1
72	2011	BUDI	379.31	-146.27	-0.03	1
73	2011	SRSN	-336.64	-132.20	0.39	1
74	2011	LMSH	46.21	3.40	0.07	1
75	2011	TRST	280.06	8.35	0.02	1
76	2011	MAIN	597.64	24.85	0.04	1
77	2011	PICO	34.62	34.76	1.04	0
78	2011	EKAD	74.18	1.66	0.02	1
79	2011	SIPD	386.62	37.69	0.09	1
80	2011	TKIM	-332.13	-122.56	0.36	1
81	2011	IPOL	192.84	-146.36	-0.07	1
82	2012	INTP	1.16	3.40	0.34	1
83	2012	SMCB	287.04	1.48	0.19	1
84	2012	SMGR	971.17	3.21	0.30	1
85	2012	AMFG	5.42	260.85	0.02	1
86	2012	ARNA	80.08	190.97	0.41	1
87	2012	TOTO	17.82	234.83	0.07	1
88	2012	ALKA	3.66	27.72	0.13	1
89	2012	BTON	5.61	1.35	4.13	0
90	2012	LION	46.74	65.50	0.71	1
91	2012	ETWA	11.50	436.67	0.02	1
92	2012	IGAR	10.81	43.67	0.24	1
93	2012	BRNA	-182.28	-189.81	0.96	0
94	2012	CPIN	127.54	3.11	0.04	0
95	2012	CTBN	-174.97	-230.24	0.75	0
96	2012	JPFA	-190.54	-231.24	0.82	1
97	2012	YPAS	-42.20	40.54	-0.01	1
98	2012	UNIC	-185.00	224.79	-0.82	0
99	2012	BUDI	-190.77	208.38	-0.09	1
100	2012	SRSN	-183.79	-230.21	0.79	1
101	2012	LMSH	-190.82	15.32	-0.01	1
102	2012	TRST	61.30	1.83	33.48	1
103	2012	MAIN	204.50	2.63	0.07	0
104	2012	PICO	35.78	27.334	1.29	0
105	2012	EKAD	10.04	56.57	0.17	1

106	2012	SIPD	8.39	325.33	0.02	1
107	2012	TKIM	-132.01	-233.42	0.56	1
108	2012	IPOL	7.49	225.45	0.03	1

## Lampiran 4

## Hasil Pengujian SPSS

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROE	108	.00	49.60	1.4734	6.96187
SIZE	108	18.72	35.51	28.9081	3.88669
LEV	108	.03	865.96	38.5958	131.08037
INST	108	.00	772.11	22.7785	87.70965
Valid N (listwise)	108				

## One-Sample Kolmogorov-Smirnov Test

		ROE	SIZE	LEV	LNINST
N		43	43	43	43
Normal Parameters <sup>a,b</sup>	Mean	.1774	29.3321	.4088	-2.3508
	Std. Deviation	.10472	2.57989	.19057	1.22657
Most Extreme Differences	Absolute	.080	.108	.126	.205
	Positive	.080	.108	.118	.205
	Negative	-.067	-.087	-.126	-.115
Kolmogorov-Smirnov Z		.526	.708	.824	1.345
Asymptotic Significance (2-tailed)		.945	.698	.506	.054

a. Test Distribution is Normal

**One-Sample Kolmogorov-Smirnov Test**

		ROE	SIZE	LEV	LNINST
N		43	43	43	43
Normal Parameters <sup>a, b</sup>	Mean	.1774	29.3321	.4088	-2.3508
	Std. Deviation	.10472	2.57989	.19057	1.22657
Most Extreme Differences	Absolute	.080	.108	.126	.205
	Positive	.080	.108	.118	.205
	Negative	-.067	-.087	-.126	-.115
Kolmogorov-Smirnov Z		.526	.708	.824	1.345
Asymptotic Significance (2-tailed)		.945	.698	.506	.054

a. Test Distribution is Normal

b. Calculated from data

**Correlations**

		ROE	SIZE	LEV	LNINST
ROE	Pearson Correlation	1	.047	-.177	-.187
	Significance(2-tailed)		.764	.257	.230
	N	43	43	43	43
SIZE	Pearson Correlation	.047	1	.130	-.230
	Significance(2-tailed)	.764		.405	.138
	N	43	43	43	43
LEV	Pearson Correlation	-.177	.130	1	.177
	Significance(2-tailed)	.257	.405		.255
	N	43	43	43	43
LNINST	Pearson Correlation	-.187	-.230	.177	1
	Significance(2-tailed)	.230	.138	.255	
	N	43	43	43	43

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	3.068	8	.930

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	10.956	4	.027
	Block	10.956	4	.027
	Model	10.956	4	.027

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	47.510 <sup>a</sup>	.225	.303

a. terminated at 5 estimates less ,001 ...

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	ROE	-9.080	4.248	4.568	1	.033	.000
	SIZE	.015	.141	.011	1	.918	1.015
	LEV	-5.834	2.524	5.341	1	.021	.003
	LNINST	.119	.322	.136	1	.712	1.126
	Constant	4.239	4.115	1.061	1	.303	69.364

a. Variable(s) entered step 1 ROE, SIZE, LEV, LNINST