

Lampiran 1

**Data Hasil Perhitungan Sampel pada Perusahaan *Foods and Beverages* tahun
2007 s/d 2013**

NO	TAHUN	KODE	UP	R0E	DER	DOL	Indeks Excel	Perata/Bukan Perata Laba
1	2007	INDF	29.527.466	13.76	2.62	13.86	0	perata laba
2	2007	SMAR	8.063.169	28.03	1.29	26.15	1	bukan perata laba
3	2007	MYOR	1.893.175	13.09	0.73	7.95	1	bukan perata laba
4	2007	DAVO	3.868.528	17.60	2.27	4.28	1	bukan perata laba
5	2007	TBLA	2.457.120	10.40	1.62	9.15	0	perata laba
6	2007	ULTJ	1.362.830	3.65	0.64	4.56	1	bukan perata laba
7	2007	AISA	515.609	14.21	3.65	24.51	1	bukan perata laba
8	2007	FAST	629.491	27.17	0.67	15.39	0	perata laba
9	2007	DLTA	592.359	10.32	0.29	13.61	0	perata laba
10	2007	CEKA	613.680	11.27	1.80	3.96	1	bukan perata laba
11	2007	STTP	517.448	4.35	0.44	4.98	1	bukan perata laba
12	2007	SKLT	182.697	5.96	0.90	-6,22	1	bukan perata laba
13	2007	ADES	178.761	- 230,76	1.66	654.38	1	bukan perata laba
14	2007	PTSP	74.009	-15,24	64.47	17.08	0	perata laba
15	2008	INDF	39.591.309	12.07	3.08	5.10	0	perata laba
16	2008	SMAR	10.025.916	22.67	1.17	-0,42	0	perata laba
17	2008	MYOR	2.922.998	15.76	1.32	5.95	0	perata laba
18	2008	DAVO	3.620.074	-75,79	4.37	-128,73	0	perata laba
19	2008	TBLA	2.802.497	7.13	2.15	-3,39	0	perata laba
20	2008	ULTJ	1.718.997	26.75	0.53	97.40	0	perata laba
21	2008	AISA	1.016.958	7.43	1.60	274.97	0	perata laba
22	2008	FAST	784.759	25.96	0.63	5.48	0	perata laba
23	2008	DLTA	698.297	16.11	0.34	21.85	0	perata laba
24	2008	CEKA	605.545	11.86	1.58	0.55	0	perata laba
25	2008	STTP	626.750	1.33	0.72	-81,34	0	perata laba
26	2008	SKLT	201.003	4.24	1	6.97	0	perata laba
27	2008	ADES	185.015	-29,30	2.22	- 6.046,49	0	perata laba

28	2008	PTSP	81.755	89.12	15.28	12.69	0	perata laba
29	2009	INDF	40.382.953	28.13	2.45	-104,42	0	perata laba
30	2009	SMAR	10.210.595	15.59	1.13	25.59	0	perata laba
31	2009	MYOR	3.246.499	24.18	1.03	26.44	0	perata laba
32	2009	DAVO	2.806.017	- 189,76	5.28	15.42	0	perata laba
33	2009	TBLA	2.786.340	13.99	1.80	-21,67	0	perata laba
34	2009	ULTJ	1.732.702	5.06	0.45	-67,84	0	perata laba
35	2009	AISA	1.568.829	8.83	2.14	-8,10	0	perata laba
36	2009	FAST	1.041.409	28.48	0.63	18.36	0	perata laba
37	2009	DLTA	760.426	22.32	0.27	90.07	0	perata laba
38	2009	CEKA	568.603	16.80	0.89	-3,59	0	perata laba
39	2009	STTP	548.720	10.15	0.36	1332.28	0	perata laba
40	2009	SKLT	196.186	11.28	0.73	-13,70	0	perata laba
41	2009	ADES	178.287	23.92	1.61	980.96	0	perata laba
42	2009	PTSP	91.142	69.27	4.07	52.47	0	perata laba
43	2010	INDF	47.275.955	23.44	1.34	136.03	1	bukan perata laba
44	2010	SMAR	12.475.642	21.62	1.14	10.92	0	perata laba
45	2010	MYOR	4.399.191	25.09	1.18	6.31	0	perata laba
46	2010	DAVO	2.857.205	-2,74	1.96	73.28	0	perata laba
47	2010	TBLA	3.651.105	20.11	1.95	1.98	1	bukan perata laba
48	2010	ULTJ	2.006.958	8.27	0.54	39.27	1	bukan perata laba
49	2010	AISA	1.936.950	13.57	2.28	26.03	0	perata laba
50	2010	FAST	1.236.043	24.90	0.54	3.14	1	bukan perata laba
51	2010	DLTA	708.584	25.28	0.20	-7,76	0	perata laba
52	2010	CEKA	850.470	9.57	1.75	6.24	0	perata laba
53	2010	STTP	649.274	9.33	0.45	4.68	1	bukan perata laba
54	2010	SKLT	199.375	4.09	0.69	-16,49	1	bukan perata laba
55	2010	ADES	324.493	31.70	2.25	19.15	1	bukan perata laba
56	2010	PTSP	109.009	45.68	1.86	28.36	1	bukan perata laba
57	2011	INDF	53.585.933	15.47	0.70	13.28	1	bukan perata laba
58	2011	SMAR	14.721.899	25.50	1.01	6.41	0	perata laba
59	2011	MYOR	6.599.846	19.94	1.72	-1,43	1	bukan perata laba
60	2011	DAVO	2.581.094	-14,48	2.19	92.79	1	bukan perata laba
61	2011	TBLA	4.244.618	27.25	1.64	27.61	0	perata laba

62	2011	ULTJ	2.006.958	7.22	0.55	-20,77	1	bukan perata laba
63	2011	AISA	3.590.309	8.18	0.96	8.69	1	bukan perata laba
64	2011	FAST	1.547.982	27.57	0.86	13.73	1	bukan perata laba
65	2011	DLTA	696.167	26.48	0.22	73.29	0	perata laba
66	2011	CEKA	823.361	23.78	1.03	17.29	0	perata laba
67	2011	STTP	934.766	8.71	0.91	5.36	1	bukan perata laba
68	2011	SKLT	214.238	4.86	0.74	6.09	1	bukan perata laba
69	2011	ADES	316.048	20.57	1.51	-4,85	1	bukan perata laba
70	2011	PTSP	133.433	38.62	0.90	29.04	0	perata laba
71	2012	INDF	59.324.207	14	0.74	-0,9	0	perata laba
72	2012	SMAR	16.247.395	24.08	0.82	-11,95	0	perata laba
73	2012	MYOR	8.302.506	24.27	1.71	31.55	0	perata laba
74	2012	DAVO	2.510.202	126.77	-2,18	2340.04	0	perata laba
75	2012	TBLA	5.197.552	13.85	1.95	-308,46	0	perata laba
76	2012	ULTJ	2.420.793	21.08	0.44	42.57	0	perata laba
77	2012	AISA	3.867.576	12.47	0.90	14.00	0	perata laba
78	2012	FAST	1.781.906	20.80	0.80	-7,85	0	perata laba
79	2012	DLTA	754.307	35.68	0.25	53.00	0	perata laba
80	2012	CEKA	1.027.693	12.59	1.22	40.59	0	perata laba
81	2012	STTP	1.249.841	12.87	1.16	12.78	0	perata laba
82	2012	SKLT	249.746	6.15	0.93	6.37	0	perata laba
83	2012	ADES	389.094	39.87	0.86	26.52	0	perata laba
84	2012	PTSP	203.877	30.11	0.72	19.12	0	perata laba
85	2013	INDF	78.092.789	8.90	1.04	-21,91	0	perata laba
86	2013	SMAR	18.381.114	13.44	1.58	46.74	1	bukan perata laba
87	2013	MYOR	9.709.838	21.12	1.44	26.29	0	perata laba
88	2013	DAVO	2.534.325	11.80	0.07	-509,15	1	bukan perata laba
89	2013	TBLA	6.212.359	4.08	2.32	190.82	1	bukan perata laba
90	2013	ULTJ	2.811.621	14.12	0.38	-4,35	1	bukan perata laba
91	2013	AISA	5.020.824	11.09	1.1	9.56	0	perata laba
92	2013	FAST	2.028.125	10.22	0.79	-16,5	1	bukan perata laba
93	2013	DLTA	867.041	31.70	0.25	5.53	0	perata laba
94	2013	CEKA	1.069.627	7.99	0.86	0.20	1	bukan perata laba
95	2013	STTP	1.470.059	13.03	1.08	12.08	1	bukan perata

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96	2013	SKLT	301.989	6.65	1.06	2.98	1	bukan perata laba
97	2013	ADES	441.064	19.30	0.65	-67,36	1	bukan perata laba
98	2013	PTSP	250.670	11.63	0.58	-36,37	1	bukan perata laba

Lampiran 2

Tabel Peratan Laba pada Perusahaan *Foods and Beverages* tahun 2007 s/d 2013

Sektor Industri	Status				Total	
	Bukan Perata Laba		Perata Laba			
	Jumlah	%	Jumlah	%	Jumlah	%
Food and Beverage	36	36,73%	62	63,27%	98	100%

Lampiran 3

Data Hasil Uji SPSS pada Perusahaan *Foods and Beverages* tahun 2007 s/d 2013**Descriptive Statistics**

	N	Mean	Std. Deviation	Minimum	Maximum
UP	98	5.9699E6	1.32760E7	74009.00	7.81E7
ROE	98	12.4146	38.36859	-230.76	126.77
DER	98	2.0252	6.60045	-2.18	64.47
DOL	98	-2.2346	687.10963	-6046.49	2340.04

Lampiran 4

Uji Kolmogorov-Sminov Tidak Terdistribusi secara Normal**One-Sample Kolmogorov-Smirnov Test**

		UP	ROE	DER	DOL	TP
N		98	98	98	98	98
Normal Parameters ^a	Mean	5.9699E6	12.4146	2.0252	-2.2346	.3673
	Std. Deviation	1.32760E7	3.83686E1	6.60045	6.87110E2	.48456
Most Extreme Differences	Absolute	.343	.328	.393	.403	.408
	Positive	.343	.236	.393	.371	.408
	Negative	-.328	-.328	-.373	-.403	-.272
Kolmogorov-Smirnov Z		3.396	3.247	3.888	3.991	4.044
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000

a. Test distribution is Normal.

Lampiran 5

Uji Kolmogorov-Sminov Terdistribusi secara Normal**One-Sample Kolmogorov-Smirnov Test**

		LnUP	LnROE	LnDER	LnDOL
N		98	91	97	71
Normal Parameters ^a	Mean	14.2492	2.7140	.0699	2.9315
	Std. Deviation	1.59802	.72008	.88616	1.59131
Most Extreme Differences	Absolute	.059	.079	.099	.124
	Positive	.059	.079	.099	.124
	Negative	-.040	-.068	-.078	-.094
Kolmogorov-Smirnov Z		.583	.753	.977	1.046
Asymp. Sig. (2-tailed)		.885	.621	.296	.224

a. Test distribution is Normal.

Lampiran 6

Hasil Uji Korelasi Pearson pada Perusahaan Foods and Beverages

		Correlations			
		LNUP	LNROE	LNDER	LNDOL
LNUP	Pearson Correlation	1	.013	-.005	-.025
	Sig. (2-tailed)		.905	.964	.835
	N	98	91	97	71
LNROE	Pearson Correlation	.013	1	.160	.333**
	Sig. (2-tailed)	.905		.133	.006
	N	91	91	90	66
LNDER	Pearson Correlation	-.005	.160	1	-.007
	Sig. (2-tailed)	.964	.133		.957
	N	97	90	97	70
LNDOL	Pearson Correlation	-.025	.333**	-.007	1
	Sig. (2-tailed)	.835	.006	.957	
	N	71	66	70	71

** . Correlation is significant at the 0.01 level (2-tailed).

Lampiran 7

Hosmer and Lemeshow's Goodness of Fit Test

Step	Chi-square	df	Sig.
1	9.933	7	.192

Lampiran 8

Cox and Snell's R Square and Nagelkerke's R²

Model Summary			
		Cox & Snell R Square	Nagelkerke R Square
Step	-2 Log likelihood		
1	75.244 ^a	.147	.201

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Lampiran 9

Classification table

Classification Table^a

			Predicted		Percentage Correct
			TP		
Observed			0	1	
Step 1	TP	0	33	8	80.5
		1	13	11	45.8
		Overall Percentage			67.7

a. The cut value is ,500

Lampiran 10

Uji Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	10.367	4	.035
	Block	10.367	4	.035
	Model	10.367	4	.035

Lampiran 11

Uji Wald

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a LnUP	.096	.192	.247	1	.619	1.100
LnROE	-.999	.459	4.740	1	.029	.368
LnDER	.286	.427	.449	1	.503	1.331
LnDOL	-.316	.217	2.130	1	.144	.729
Constant	1.647	2.970	.307	1	.579	5.190

a. Variable(s) entered on step 1: LnUP, LnROE, LnDER, LnDOL.