

**LAMPIRAN 1**

**PERUSAHAAN FARMASI**

**(SAMPEL PERUSAHAAN)**

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	DVLA	PT. Darya Varia Laboratoria Tbk
2	INAF	PT. Indofarma (Persero) Tbk
3	KLBF	PT. Kalbe Farma Tbk
4	KAEF	PT. Kimia Farma (Persero) Tbk
5	MERK	PT. Merck Tbk
6	PYFA	PT. Pyridam Farma Tbk
7	SCPI	PT. Schering Plough Indonesia Tbk
8	SQBI	PT. Tajsho Pharmaceutical Indonesia Tbk
9	TSPC	PT. Tempo Scan Pasific Tbk

## LAMPIRAN 2

### PERHITUNGAN INDEKS ECKEL

TAHUN	KODE	PERUSAHAAN	CV $\Delta$ I	CV $\Delta$ S	INDEKS ECKEL	STATUS 1 = Perata Laba 0 = Bukan Perata Laba
2008	DVLA	PT. Darya Varia Laboratoria Tbk	1.20	1.52	0.78	1
	INAF	PT. Indofarma (Persero) Tbk	1.43	1.12	1.27	0
	KLBF	PT. Kalbe Farma Tbk	1.73	1.13	1.53	0
	KAEF	PT. Kimia Farma (Persero) Tbk	1.09	1.45	0.75	1
	MERK	PT. Merck Tbk	1.05	1.68	0.62	1
	PYFA	PT. Pyridam Farma Tbk	1.48	1.02	1.45	0
	SCPI	PT. Schering Plough Indonesia Tbk	1.24	1.54	0.80	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	1.282	1.284	1.00	1
	TSPC	PT. Tempo Scan Pasific Tbk	1.26	0.74	1.70	0
2009	DVLA	PT. Darya Varia Laboratoria Tbk	1.52	1.06	1.43	0
	INAF	PT. Indofarma (Persero) bk	1.21	1.40	0.86	1
	KLBF	PT. Kalbe Farma Tbk	1.16	1.17	0.99	1
	KAEF	PT. Kimia Farma (Persero) Tbk	1.75	1.16	1.50	0
	MERK	PT. Merck Tbk	1.09	1.52	0.71	1
	PYFA	PT. Pyridam Farma Tbk	1.19	1.14	1.04	0
	SCPI	PT. Schering Plough Indonesia Tbk	1,27	1.04	1.22	0
	SQBI	PT. Taisho Pharmaceutical Indonesia bk	1.16	1.56	0.74	1
	TSPC	PT. Tempo ScanPasific Tbk	1.55	0.96	1.61	0
2010	DVLA	PT. Darya Varia Laboratoria Tbk	1.18	1.43	0.82	1
	INAF	PT. Indofarma (Persero) Tbk	1.73	1.07	1.61	0
	KLBF	PT. Kalbe Farma Tbk	1.00	1.43	0.69	1
	KAEF	PT. Kimia Farma ( Persero) Tbk	1.73	1.39	1.24	0
	MERK	PT. Merck Tbk	1.01	1.31	0.77	1
	PYFA	PT. Pyridam Farma Tbk	1.22	1.03	1.18	0
	SCPI	PT. Schering Plough Indonesia Tbk	1.07	0.61	1.75	1

	SQBI	PT. Taisho Pharmaceuical Indonesia Tbk	1.73	1.55	1.11	0
	TSPC	PT. Tempo Scan Pasific Tbk	1.55	0.83	1.86	0
2011	DVLA	PT. Darya Varia aboratoria Tbk	1.55	1.73	0.89	1
	INAF	PT. Indofrma (Persero) Tbk	1.05	1.75	0.60	1
	KLBF	PT. Kalbe Farma Tbk	1.25	1.32	0.94	1
	KAEF	PT. Kimia Farma ( Persero) Tbk	1.29	1.16	1.11	0
	MERK	PT. Merck Tbk	1.23	1.68	0.73	1
	PYFA	PT. Pyridam Farma Tbk	1.28	1.61	0.79	1
	SCPI	PT. Schering Plough Indonesia Tbk	1.71	1.15	1.48	0
	SQBI	PT. Taisho Pharmaceutica Indonesia Tbk	1.58	1.02	1.5	0
	TSPC	PT. Tempo Scan Pasafisic Tbk	1.34	1.44	0.95	1