

Lampiran 1

Nama Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang menjadi populasi pada penelitian ini.

NO	TAHUN	KODE	NAMA PERUSAHAAN
1	2010	AKKU	PT ALAM KAYA UNGGUL Tbk
2	2010	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
3	2010	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
4	2010	ALKA	PT ALASKA INDUSTRINDO Tbk
5	2010	AMFG	PT ASAHIMAS FLAT GLASS Tbk
6	2010	APLI	PT ASIAPLAST INDUSTRIES Tbk
7	2010	ARNA	PT ARWANA CITRA MULIA Tbk
8	2010	BRNA	PT BERLINA Tbk
9	2010	BRPT	PT BARITO PASIFIK Tbk
10	2010	BTON	PT BETON JAYA MANUNGGAL Tbk
11	2010	BUDI	PT BUDI ACID JAYA Tbk
12	2010	CPIN	PT CHAROEN POKPHAND INDONESIA Tbk
13	2010	CTBN	CITRA TURBINDO Tbk
14	2010	DPNS	PT DUTA PERTIWI NUSANTARA Tbk
15	2010	EKAD	PT EKADHARMA INTERNATIONAL Tbk
16	2010	ETWA	PT ETERINDO WAHANATAMA Tbk
17	2010	FASW	PT FAJAR SURYA WISESA Tbk
18	2010	FPNI	PT TITAN KIMIA NUSANTARA Tbk
19	2010	GDST	PT GUNAWAN DIANJAYA STEEL Tbk
20	2010	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
21	2010	IKAI	PT INTI KERAMIK ALAM ASRI INDUSTRI Tbk
22	2010	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
23	2010	INCI	PT INTAN WIJAYA INTERNATIONAL Tbk
24	2010	INKP	PT INDAH KIAT PULP & PAPER Tbk
25	2010	INRU	PT TOBA PULP LESTARI Tbk
26	2010	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
27	2010	IPOL	PT INDOPOLY SWAKARSA INDUSTRY Tbk
28	2010	ITMA	PT ITAMARAYA Tbk
29	2010	JPFA	PT JAPFA COMFEED INDONESIA Tbk
30	2010	JPRS	PT JAYA PARI STEEL Tbk
31	2010	JKSW	PT JAKARTA KYOEI STEEL WORK LTD Tbk

32	2010	KBRI	PT KERTAS BASUKI RAHMAT INDONESIA Tbk
33	2010	KIAS	PT KERAMIK INDONESIA ASSOSIASI Tbk
34	2010	KRAS	PT KRAKATAU STEEL Tbk
35	2010	LION	PT LION METAL WORKS Tbk
36	2010	LMSH	PT LIONMESH PRIMA Tbk
37	2010	MAIN	PT MALINDO FEEDMILL Tbk
38	2010	MLIA	PT MULIA INDUSTRINDO Tbk
39	2010	MYRX	PT HANSON INTERNATIONAL Tbk
40	2010	NIKL	PT PELAT TIMAH NUSANTARA Tbk
41	2010	PICO	PT PELANGI INDAH CANINDO Tbk
42	2010	SAIP	PT SURABAYA AGUNG INDUSTRI PULP & KERTAS Tbk
43	2010	SIAP	PT SEKAWAN INTIPRATAMA Tbk
44	2010	SIMA	PT SIWANI MAKMUR Tbk
45	2010	SIPD	PT SIERAD PRODUCE Tbk
46	2010	SMCB	PT HOLCIM INDONESIA Tbk
47	2010	SMGR	PT SEMEN GRESIK Tbk
48	2010	SOBI	PT SORINI AGRO ASIA CORPORINDO Tbk
49	2010	SPMA	PT SUPARMA Tbk
50	2010	SRSN	PT INDO ACITAMA Tbk
51	2010	SULI	PT SUMALINDO LESTARI JAYA Tbk
52	2010	TBMS	PT TEMBAGA MULIA SEMANAN Tbk
53	2010	TIRT	PT TIRTA MAHAKAM RESOURCES Tbk
54	2010	TKIM	PT PABRIK KERTAS TJIWI KIMIA Tbk
55	2010	TOTO	PT SURYA TOTO INDONESIA Tbk
56	2010	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
57	2010	TRST	PT TRIAS SENTOSA Tbk
58	2010	UNIC	PT UNGGUL INDAH CAHAYA Tbk
59	2010	YPAS	PT YANA PRIMA HASTA PERSADA Tbk
60	2011	AKKU	PT ALAM KAYA UNGGUL Tbk
61	2011	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
62	2011	ALDO	PT ALKINDO NARATAMA Tbk
63	2011	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
64	2011	ALKA	PT ALASKA INDUSTRINDO Tbk
65	2011	AMFG	PT ASAHIMAS FLAT GLASS Tbk
66	2011	APLI	PT ASIAPLAST INDUSTRIES Tbk
67	2011	ARNA	PT ARWANA CITRA MULIA Tbk
68	2011	BRNA	PT BERLINA Tbk
69	2011	BRPT	PT BARITO PASIFIK Tbk

70	2011	BTON	PT BETON JAYA MANUNGGAL Tbk
71	2011	BUDI	PT BUDI ACID JAYA Tbk
72	2011	CPIN	PT CHAROEN POKPHAND INDONESIA Tbk
73	2011	CTBN	CITRA TURBINDO Tbk
74	2011	DPNS	PT DUTA PERTIWI NUSANTARA Tbk
75	2011	EKAD	PT EKADHARMA INTERNATIONAL Tbk
76	2011	ETWA	PT ETERINDO WAHANATAMA Tbk
77	2011	FASW	PT FAJAR SURYA WISESA Tbk
78	2011	FPNI	PT TITAN KIMIA NUSANTARA Tbk
79	2011	GDST	PT GUNAWAN DIANJAYA STEEL Tbk
80	2011	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
81	2011	IKAI	PT INTI KERAMIK ALAM ASRI INDUSTRI Tbk
82	2011	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
83	2011	INCI	PT INTAN WIJAYA INTERNATIONAL Tbk
84	2011	INKP	PT INDAH KIAT PULP & PAPER Tbk
85	2011	INRU	PT TOBA PULP LESTARI Tbk
86	2011	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
87	2011	IPOL	PT INDOPOLY SWAKARSA INDUSTRY Tbk
88	2011	ITMA	PT ITAMARAYA Tbk
89	2011	JPFA	PT JAPFA COMFEED INDONESIA Tbk
90	2011	JPRS	PT JAYA PARI STEEL Tbk
91	2011	JKSW	PT JAKARTA KYOEI STEEL WORK LTD Tbk
92	2011	KBRI	PT KERTAS BASUKI RAHMAT INDONESIA Tbk
93	2011	KIAS	PT KERAMIK INDONESIA ASSOSIASI Tbk
94	2011	KRAS	PT KRAKATAU STEEL Tbk
95	2011	LION	PT LION METAL WORKS Tbk
96	2011	LSMH	PT LIONMESH PRIMA Tbk
97	2011	MAIN	PT MALINDO FEEDMILL Tbk
98	2011	MLIA	PT MULIA INDUSTRINDO Tbk
99	2011	MYRX	PT HANSON INTERNATIONAL Tbk
100	2011	NIKL	PT PELAT TIMAH NUSANTARA Tbk
101	2011	PICO	PT PELANGI INDAH CANINDO Tbk
102	2011	SAIP	PT SURABAYA AGUNG INDUSTRI PULP & KERTAS Tbk
103	2011	SIAP	PT SEKAWAN INTIPRATAMA Tbk
104	2011	SIMA	PT SIWANI MAKMUR Tbk
105	2011	SIPD	PT SIERAD PRODUCE Tbk
106	2011	SMCB	PT HOLCIM INDONESIA Tbk
107	2011	SMGR	PT SEMEN GRESIK Tbk

108	2011	SOBI	PT SORINI AGRO ASIA CORPORINDO Tbk
109	2011	SPMA	PT SUPARMA Tbk
110	2011	SRSN	PT INDO ACITAMA Tbk
111	2011	SULI	PT SUMALINDO LESTARI JAYA Tbk
112	2011	TBMS	PT TEMBAGA MULIA SEMANAN Tbk
113	2011	TIRT	PT TIRTA MAHAKAM RESOURCES Tbk
114	2011	TKIM	PT PABRIK KERTAS TJIWI KIMIA Tbk
115	2011	TOTO	PT SURYA TOTO INDONESIA Tbk
116	2011	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
117	2011	TRST	PT TRIAS SENTOSA Tbk
118	2011	UNIC	PT UNGGUL INDAH CAHAYA Tbk
119	2011	YPAS	PT YANA PRIMA HASTA PERSADA Tbk
120	2012	AKKU	PT ALAM KAYA UNGGUL Tbk
121	2012	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
122	2012	ALDO	PT ALKINDO NARATAMA Tbk
123	2012	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
124	2012	ALKA	PT ALASKA INDUSTRINDO Tbk
125	2012	AMFG	PT ASAHIMAS FLAT GLASS Tbk
126	2012	APLI	PT ASIAPLAST INDUSTRIES Tbk
127	2012	ARNA	PT ARWANA CITRA MULIA Tbk
128	2012	BRNA	PT BERLINA Tbk
129	2012	BRPT	PT BARITO PASIFIK Tbk
130	2012	BTON	PT BETON JAYA MANUNGGAL Tbk
131	2012	BUDI	PT BUDI ACID JAYA Tbk
132	2012	CPIN	PT CHAROEN POKPHAND INDONESIA Tbk
133	2012	CTBN	CITRA TURBINDO Tbk
134	2012	DPNS	PT DUTA PERTIWI NUSANTARA Tbk
135	2012	EKAD	PT EKADHARMA INTERNATIONAL Tbk
136	2012	ETWA	PT ETERINDO WAHANATAMA Tbk
137	2012	FASW	PT FAJAR SURYA WISESA Tbk
138	2012	FPNI	PT TITAN KIMIA NUSANTARA Tbk
139	2012	GDST	PT GUNAWAN DIANJAYA STEEL Tbk
140	2012	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
141	2012	IKAI	PT INTI KERAMIK ALAM ASRI INDUSTRI Tbk
142	2012	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
143	2012	INCI	PT INTAN WIJAYA INTERNATIONAL Tbk
144	2012	INKP	PT INDAH KIAT PULP & PAPER Tbk
145	2012	INRU	PT TOBA PULP LESTARI Tbk
146	2012	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk

147	2012	IPOI	PT INDOPOLY SWAKARSA INDUSTRY Tbk
148	2012	ITMA	PT ITAMARAYA Tbk
149	2012	JPFA	PT JAPFA COMFEED INDONESIA Tbk
150	2012	JPRS	PT JAYA PARI STEEL Tbk
151	2012	JKSW	PT JAKARTA KYOEI STEEL WORK LTD Tbk
152	2012	KBRI	PT KERTAS BASUKI RAHMAT INDONESIA Tbk
153	2012	KIAS	PT KERAMIK INDONESIA ASSOSIASI Tbk
154	2012	KRAS	PT KRAKATAU STEEL Tbk
155	2012	LION	PT LION METAL WORKS Tbk
156	2012	LMSH	PT LIONMESH PRIMA Tbk
157	2012	MAIN	PT MALINDO FEEDMILL Tbk
158	2012	MLIA	PT MULIA INDUSTRINDO Tbk
159	2012	MYRX	PT HANSON INTERNATIONAL Tbk
160	2012	NIKL	PT PELAT TIMAH NUSANTARA Tbk
161	2012	PICO	PT PELANGI INDAH CANINDO Tbk
162	2012	SAIP	PT SURABAYA AGUNG INDUSTRI PULP & KERTAS Tbk
163	2012	SIAP	PT SEKAWAN INTIPRATAMA Tbk
164	2012	SIMA	PT SIWANI MAKMUR Tbk
165	2012	SIPD	PT SIERAD PRODUCE Tbk
166	2012	SMCB	PT HOLCIM INDONESIA Tbk
167	2012	SMGR	PT SEMEN GRESIK Tbk
168	2012	SOBI	PT SORINI AGRO ASIA CORPORINDO Tbk
169	2012	SPMA	PT SUPARMA Tbk
170	2012	SRSN	PT INDO ACITAMA Tbk
171	2012	SULI	PT SUMALINDO LESTARI JAYA Tbk
172	2012	TBMS	PT TEMBAGA MULIA SEMANAN Tbk
173	2012	TIRT	PT TIRTA MAHAKAM RESOURCES Tbk
174	2012	TKIM	PT PABRIK KERTAS TJIWI KIMIA Tbk
175	2012	TOTO	PT SURYA TOTO INDONESIA Tbk
176	2012	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
177	2012	TRST	PT TRIAS SENTOSA Tbk
178	2012	UNIC	PT UNGGUL INDAH CAHAYA Tbk
179	2012	YPAS	PT YANA PRIMA HASTA PERSADA Tbk
180	2013	AKKU	PT ALAM KAYA UNGGUL Tbk
181	2013	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
182	2013	ALDO	PT ALKINDO NARATAMA Tbk
183	2013	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
184	2013	ALKA	PT ALASKA INDUSTRINDO Tbk

185	2013	AMFG	PT ASAHIMAS FLAT GLASS Tbk
186	2013	APLI	PT ASIAPLAST INDUSTRIES Tbk
187	2013	ARNA	PT ARWANA CITRA MULIA Tbk
188	2013	BRNA	PT BERLINA Tbk
189	2013	BRPT	PT BARITO PASIFIK Tbk
190	2013	BTON	PT BETON JAYA MANUNGGAL Tbk
191	2013	BUDI	PT BUDI ACID JAYA Tbk
192	2013	CPIN	PT CHAROEN POKPHAND INDONESIA Tbk
193	2013	CTBN	CITRA TURBINDO Tbk
194	2013	DPNS	PT DUTA PERTIWI NUSANTARA Tbk
195	2013	EKAD	PT EKADHARMA INTERNATIONAL Tbk
196	2013	ETWA	PT ETERINDO WAHANATAMA Tbk
197	2013	FASW	PT FAJAR SURYA WISESA Tbk
198	2013	FPNI	PT TITAN KIMIA NUSANTARA Tbk
199	2013	GDST	PT GUNAWAN DIANJAYA STEEL Tbk
200	2013	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
201	2013	IKAI	PT INTI KERAMIK ALAM ASRI INDUSTRI Tbk
202	2013	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
203	2013	INCI	PT INTAN WIJAYA INTERNATIONAL Tbk
204	2013	INKP	PT INDAH KIAT PULP & PAPER Tbk
205	2013	INRU	PT TOBA PULP LESTARI Tbk
206	2013	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
207	2013	IPOL	PT INDOPOLY SWAKARSA INDUSTRY Tbk
208	2013	ITMA	PT ITAMARAYA Tbk
209	2013	JPFA	PT JAPFA COMFEED INDONESIA Tbk
210	2013	JPRS	PT JAYA PARI STEEL Tbk
211	2013	JKSW	PT JAKARTA KYOEI STEEL WORK LTD Tbk
212	2013	KBRI	PT KERTAS BASUKI RAHMAT INDONESIA Tbk
213	2013	KIAS	PT KERAMIK INDONESIA ASSOSIASI Tbk
214	2013	KRAS	PT KRAKATAU STEEL Tbk
215	2013	LION	PT LION METAL WORKS Tbk
216	2013	LMSH	PT LIONMESH PRIMA Tbk
217	2013	MAIN	PT MALINDO FEEDMILL Tbk
218	2013	MLIA	PT MULIA INDUSTRINDO Tbk
219	2013	MYRX	PT HANSON INTERNATIONAL Tbk
220	2013	NIKL	PT PELAT TIMAH NUSANTARA Tbk
221	2013	PICO	PT PELANGI INDAH CANINDO Tbk
222	2013	SAIP	PT SURABAYA AGUNG INDUSTRI PULP & KERTAS Tbk

223	2013	SIAP	PT SEKAWAN INTIPRATAMA Tbk
224	2013	SIMA	PT SIWANI MAKMUR Tbk
225	2013	SIPD	PT SIERAD PRODUCE Tbk
226	2013	SMBR	PT SEMEN BATURAJA PERSERO Tbk
227	2013	SMCB	PT HOLCIM INDONESIA Tbk
228	2013	SMGR	PT SEMEN GRESIK Tbk
229	2013	SOBI	PT SORINI AGRO ASIA CORPORINDO Tbk
230	2013	SPMA	PT SUPARMA Tbk
231	2013	SRSN	PT INDO ACITAMA Tbk
232	2013	SULI	PT SUMALINDO LESTARI JAYA Tbk
233	2013	TBMS	PT TEMBAGA MULIA SEMANAN Tbk
234	2013	TIRT	PT TIRTA MAHAKAM RESOURCES Tbk
235	2013	TKIM	PT PABRIK KERTAS TJIWI KIMIA Tbk
236	2013	TOTO	PT SURYA TOTO INDONESIA Tbk
237	2013	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
238	2013	TRST	PT TRIAS SENTOSA Tbk
239	2013	UNIC	PT UNGGUL INDAH CAHAYA Tbk
240	2013	YPAS	PT YANA PRIMA HASTA PERSADA Tbk
241	2014	AKKU	PT ALAM KAYA UNGGUL Tbk
242	2014	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
243	2014	ALDO	PT ALKINDO NARATAMA Tbk
244	2014	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
245	2014	ALKA	PT ALASKA INDUSTRINDO Tbk
246	2014	AMFG	PT ASAHIMAS FLAT GLASS Tbk
247	2014	APLI	PT ASIAPLAST INDUSTRIES Tbk
248	2014	ARNA	PT ARWANA CITRA MULIA Tbk
249	2014	BRNA	PT BERLINA Tbk
250	2014	BRPT	PT BARITO PASIFIK Tbk
251	2014	BTON	PT BETON JAYA MANUNGGAL Tbk
252	2014	BUDI	PT BUDI ACID JAYA Tbk
253	2014	CPIN	PT CHAROEN POKPHAND INDONESIA Tbk
254	2014	CTBN	CITRA TURBINDO Tbk
255	2014	DPNS	PT DUTA PERTIWI NUSANTARA Tbk
256	2014	EKAD	PT EKADHARMA INTERNATIONAL Tbk
257	2014	ETWA	PT ETERINDO WAHANATAMA Tbk
258	2014	FASW	PT FAJAR SURYA WISESA Tbk
259	2014	FPNI	PT TITAN KIMIA NUSANTARA Tbk
260	2014	GDST	PT GUNAWAN DIANJAYA STEEL Tbk
261	2014	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk

262	2014	IKAI	PT INTI KERAMIK ALAM ASRI INDUSTRI Tbk
263	2014	IMPC	PT IMPACK PRATAMA INDUSTRY Tbk
264	2014	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
265	2014	INCI	PT INTAN WIJAYA INTERNATIONAL Tbk
266	2014	INKP	PT INDAH KIAT PULP & PAPER Tbk
267	2014	INRU	PT TOBA PULP LESTARI Tbk
268	2014	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
269	2014	IPOL	PT INDOPOLY SWAKARSA INDUSTRY Tbk
270	2014	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk
271	2014	ITMA	PT ITAMARAYA Tbk
272	2014	JPFA	PT JAPFA COMFEED INDONESIA Tbk
273	2014	JPRS	PT JAYA PARI STEEL Tbk
274	2014	JKSW	PT JAKARTA KYOEI STEEL WORK LTD Tbk
275	2014	KBRI	PT KERTAS BASUKI RAHMAT INDONESIA Tbk
276	2014	KIAS	PT KERAMIK INDONESIA ASSOSIASI Tbk
277	2014	KRAS	PT KRAKATAU STEEL Tbk
278	2014	LION	PT LION METAL WORKS Tbk
279	2014	LMSH	PT LIONMESH PRIMA Tbk
280	2014	MAIN	PT MALINDO FEEDMILL Tbk
281	2014	MLIA	PT MULIA INDUSTRINDO Tbk
282	2014	MYRX	PT HANSON INTERNATIONAL Tbk
283	2014	NIKL	PT PELAT TIMAH NUSANTARA Tbk
284	2014	PICO	PT PELANGI INDAH CANINDO Tbk
285	2014	SAIP	PT SURABAYA AGUNG INDUSTRI PULP & KERTAS Tbk
286	2014	SIAP	PT SEKAWAN INTIPRATAMA Tbk
287	2014	SIMA	PT SIWANI MAKMUR Tbk
288	2014	SIPD	PT SIERAD PRODUCE Tbk
289	2014	SMBR	PT SEMEN BATURAJA PERSERO Tbk
290	2014	SMCB	PT HOLCIM INDONESIA Tbk
291	2014	SMGR	PT SEMEN GRESIK Tbk
292	2014	SOBI	PT SORINI AGRO ASIA CORPORINDO Tbk
293	2014	SPMA	PT SUPARMA Tbk
294	2014	SRSN	PT INDO ACITAMA Tbk
295	2014	SULI	PT SUMALINDO LESTARI JAYA Tbk
296	2014	TBMS	PT TEMBAGA MULIA SEMANAN Tbk
297	2014	TIRT	PT TIRTA MAHAKAM RESOURCES Tbk
298	2014	TKIM	PT PABRIK KERTAS TJIWI KIMIA Tbk
299	2014	TOTO	PT SURYA TOTO INDONESIA Tbk

300	2014	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
301	2014	TRST	PT TRIAS SENTOSA Tbk
302	2014	UNIC	PT UNGGUL INDAH CAHAYA Tbk
303	2014	WTON	PT WIJAYA KARYA BETON Tbk
304	2014	YPAS	PT YANA PRIMA HASTA PERSADA Tbk

Lampiran 2

Nama Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang menjadi sampel pada penelitian ini.

NO	TAHUN	KODE	NAMA PERUSAHAAN
1	2010	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
2	2010	AMFG	PT ASAHIMAS FLAT GLASS Tbk
3	2010	APLI	PT ASIAPLAST INDUSTRIES Tbk
4	2010	ARNA	PT ARWANA CITRA MULIA Tbk
5	2010	BTON	PT BETON JAYA MANUNGGAL Tbk
6	2010	BUDI	PT BUDI ACID JAYA Tbk
7	2010	CPIN	PT CHAROEN PHOKPAND INDONESIA Tbk
8	2010	CTBN	PT CITRA TURBINDO Tbk
9	2010	EKAD	PT EKADHARMA INTERNATIONAL Tbk
10	2010	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
11	2010	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
12	2010	INKP	PT INDAH KIAT PULP AND PAPER Tbk
13	2010	INTP	PT INDOCEMENT TUNGKAL PERKASA Tbk
14	2010	JPFA	PT JAPFA COMFEED INDONESIA Tbk
15	2010	LMSH	PT LIONMESH PRIMA Tbk
16	2010	SMGR	PT SEMEN GRESIK Tbk
17	2010	SIPD	PT SIEARAD PRODUCE Tbk
18	2010	SMCB	PT HOLCIM INDONESIA Tbk
19	2010	SRSN	PT INDO ACITAMA Tbk
20	2010	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
21	2010	UNIC	PT UNGGUL INDAH CAHAYA Tbk
22	2011	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
23	2011	AMFG	PT ASAHIMAS FLAT GLASS Tbk
24	2011	APLI	PT ASIAPLAST INDUSTRIES Tbk
25	2011	ARNA	PT ARWANA CITRA MULIA Tbk
26	2011	BTON	PT BETON JAYA MANUNGGAL Tbk
27	2011	BUDI	PT BUDI ACID JAYA Tbk
28	2011	CPIN	PT CHAROEN PHOKPAND INDONESIA Tbk
29	2011	CTBN	PT CITRA TURBINDO Tbk
30	2011	EKAD	PT EKADHARMA INTERNATIONAL Tbk
31	2011	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk

32	2011	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
33	2011	INKP	PT INDAH KIAT PULP AND PAPER Tbk
34	2011	INTP	PT INDOCEMENT TUNGGAL PERKASA Tbk
35	2011	JPFA	PT JAPFA COMFEED INDONESIA Tbk
36	2011	LMSH	PT LIONMESH PRIMA Tbk
37	2011	SMGR	PT SEMEN GRESIK Tbk
38	2011	SIPD	PT SIEARAD PRODUCE Tbk
39	2011	SMCB	PT HOLCIM INDONESIA Tbk
40	2011	SRSN	PT INDO ACITAMA Tbk
41	2011	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
42	2011	UNIC	PT UNGGUL INDAH CAHAYA Tbk
43	2012	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
44	2012	AMFG	PT ASAHIMAS FLAT GLASS Tbk
45	2012	APLI	PT ASIAPLAST INDUSTRIES Tbk
46	2012	ARNA	PT ARWANA CITRA MULIA Tbk
47	2012	BTON	PT BETON JAYA MANUNGGAL Tbk
48	2012	BUDI	PT BUDI ACID JAYA Tbk
49	2012	CPIN	PT CHAROEN PHOKPAND INDONESIA Tbk
50	2012	CTBN	PT CITRA TURBINDO Tbk
51	2012	EKAD	PT EKADHARMA INTERNATIONAL Tbk
52	2012	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
53	2012	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
54	2012	INKP	PT INDAH KIAT PULP AND PAPER Tbk
55	2012	INTP	PT INDOCEMENT TUNGGAL PERKASA Tbk
56	2012	JPFA	PT JAPFA COMFEED INDONESIA Tbk
57	2012	LMSH	PT LIONMESH PRIMA Tbk
58	2012	SMGR	PT SEMEN GRESIK Tbk
59	2012	SIPD	PT SIEARAD PRODUCE Tbk
60	2012	SMCB	PT HOLCIM INDONESIA Tbk
61	2012	SRSN	PT INDO ACITAMA Tbk
62	2012	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
63	2012	UNIC	PT UNGGUL INDAH CAHAYA Tbk
64	2013	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
65	2013	AMFG	PT ASAHIMAS FLAT GLASS Tbk
66	2013	APLI	PT ASIAPLAST INDUSTRIES Tbk
67	2013	ARNA	PT ARWANA CITRA MULIA Tbk
68	2013	BTON	PT BETON JAYA MANUNGGAL Tbk
69	2013	BUDI	PT BUDI ACID JAYA Tbk
70	2013	CPIN	PT CHAROEN PHOKPAND INDONESIA Tbk

71	2013	CTBN	PT CITRA TURBINDO Tbk
72	2013	EKAD	PT EKADHARMA INTERNATIONAL Tbk
73	2013	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
74	2013	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
75	2013	INKP	PT INDAH KIAT PULP AND PAPER Tbk
76	2013	INTP	PT INDOCEMENT TUNGGAL PERKASA Tbk
77	2013	JPFA	PT JAPFA COMFEED INDONESIA Tbk
78	2013	LMSH	PT LIONMESH PRIMA Tbk
79	2013	SMGR	PT SEMEN GRESIK Tbk
80	2013	SIPD	PT SIEARAD PRODUCE Tbk
81	2013	SMCB	PT HOLCIM INDONESIA Tbk
82	2013	SRSN	PT INDO ACITAMA Tbk
83	2013	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
84	2013	UNIC	PT UNGGUL INDAH CAHAYA Tbk
85	2014	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
86	2014	AMFG	PT ASAHIMAS FLAT GLASS Tbk
87	2014	APLI	PT ASIAPLAST INDUSTRIES Tbk
88	2014	ARNA	PT ARWANA CITRA MULIA Tbk
89	2014	BTON	PT BETON JAYA MANUNGGAL Tbk
90	2014	BUDI	PT BUDI ACID JAYA Tbk
91	2014	CPIN	PT CHAROEN PHOKPAND INDONESIA Tbk
92	2014	CTBN	PT CITRA TURBINDO Tbk
93	2014	EKAD	PT EKADHARMA INTERNATIONAL Tbk
94	2014	IGAR	PT CHAMPION PASIFIC INDONESIA Tbk
95	2014	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
96	2014	INKP	PT INDAH KIAT PULP AND PAPER Tbk
97	2014	INTP	PT INDOCEMENT TUNGGAL PERKASA Tbk
98	2014	JPFA	PT JAPFA COMFEED INDONESIA Tbk
99	2014	LMSH	PT LIONMESH PRIMA Tbk
100	2014	SMGR	PT SEMEN GRESIK Tbk
101	2014	SIPD	PT SIEARAD PRODUCE Tbk
102	2014	SMCB	PT HOLCIM INDONESIA Tbk
103	2014	SRSN	PT INDO ACITAMA Tbk
104	2014	TPIA	PT CHANDRA ASRI PETROCHEMICAL Tbk
105	2014	UNIC	PT UNGGUL INDAH CAHAYA Tbk

Lampiran 3

Data Hasil Perhitungan variabel penelitian pada perusahaan sektor industri dasar dan kimia.

NO	TAHUN	KODE	ROA	PBV	Ukuran Perusahaan	IPL
1	2010	ALMI	0.040	0.512	28.039	1
2	2010	AMFG	0.185	1.366	28.495	0
3	2010	APLI	0.098	0.588	26.537	1
4	2010	ARNA	0.123	1.302	27.495	0
5	2010	BTON	0.037	0.080	25.221	1
6	2010	BUDI	0.037	1.088	28.308	1
7	2010	CPIN	0.432	6.778	29.506	0
8	2010	CTBN	0.095	0.336	19.427	0
9	2010	EKAD	0.165	1.139	26.044	0
10	2010	IGAR	0.198	0.918	26.574	0
11	2010	INAI	0.063	0.715	26.687	1
12	2010	INKP	0.012	1.090	22.502	0
13	2010	INTP	0.277	4.490	30.362	0
14	2010	JPFA	0.206	2.142	29.574	0
15	2010	LMSH	0.132	0.985	25.083	0
16	2010	SMGR	0.312	3.700	30.349	0
17	2010	SIPD	0.046	0.541	28.343	0
18	2010	SMCB	0.110	2.527	29.976	1
19	2010	SRSN	0.039	1.582	26.620	1
20	2010	TPIA	0.027	0.795	21.569	0
21	2010	UNIC	0.018	0.668	19.351	1
22	2011	ALMI	0.036	0.477	28.25	1
23	2011	AMFG	0.166	1.325	28.62	1
24	2011	APLI	0.056	0.521	26.54	1
25	2011	ARNA	0.156	1.386	27.45	0
26	2011	BTON	0.188	0.655	25.50	0
27	2011	BUDI	0.042	1.120	28.38	0
28	2011	CPIN	0.336	5.705	29.81	1
29	2011	CTBN	0.249	0.261	19.32	0
30	2011	EKAD	0.148	1.325	26.19	1
31	2011	IGAR	0.202	1.716	26.60	0

32	2011	INAI	0.056	0.806	27.02	0
33	2011	INKP	0.004	1.082	22.57	0
34	2011	INTP	0.259	3.989	30.53	0
35	2011	JPFA	0.106	2.093	29.74	1
36	2011	LMSH	0.132	1.026	25.08	0
37	2011	SMGR	0.259	4.647	30.61	1
38	2011	SIPD	0.013	0.399	28.60	1
39	2011	SMCB	0.140	2.214	30.02	0
40	2011	SRSN	0.094	1.289	26.61	0
41	2011	TPIA	0.035	0.724	21.67	0
42	2011	UNIC	0.031	0.624	19.45	0
43	2012	ALMI	0.001	0.341	28.26	1
44	2012	AMFG	0.149	1.466	28.77	1
45	2012	APLI	0.017	0.590	26.53	1
46	2012	ARNA	0.226	4.977	27.57	0
47	2012	BTON	0.223	1.113	25.70	0
48	2012	BUDI	0.005	0.547	28.46	1
49	2012	CPIN	0.273	7.320	30.14	1
50	2012	CTBN	0.175	0.264	19.41	0
51	2012	EKAD	0.175	1.274	26.34	0
52	2012	IGAR	0.189	1.627	26.47	1
53	2012	INAI	0.050	0.552	27.14	1
54	2012	INKP	0.005	1.056	22.62	0
55	2012	INTP	0.274	4.256	22.50	1
56	2012	JPFA	0.125	2.753	30.03	0
57	2012	LMSH	0.155	1.762	25.31	0
58	2012	SMGR	0.237	5.176	30.91	1
59	2012	SIPD	0.006	0.368	28.82	1
60	2012	SMCB	0.154	2.640	30.13	1
61	2012	SRSN	0.064	1.118	26.72	1
62	2012	TPIA	0.016	0.693	21.71	1
63	2012	UNIC	0.019	0.631	19.33	1
64	2013	ALMI	0.008	0.281	28.64	0
65	2013	AMFG	0.127	1.100	28.89	1
66	2013	APLI	0.009	0.448	26.44	1
67	2013	ARNA	0.279	7.834	27.76	0
68	2013	BTON	0.189	0.713	25.89	0
69	2013	BUDI	0.016	0.505	28.50	0
70	2013	CPIN	0.220	5.562	30.39	1

71	2013	CTBN	0.195	0.249	19.43	1
72	2013	EKAD	0.151	1.146	26.56	0
73	2013	IGAR	0.154	1.270	26.48	1
74	2013	INAI	0.015	0.752	27.36	1
75	2013	INKP	0.031	0.954	22.64	0
76	2013	INTP	0.248	3.204	30.91	1
77	2013	JPFA	0.060	2.480	30.33	1
78	2013	LMSH	0.137	0.695	25.68	1
79	2013	SMGR	0.225	3.849	31.06	1
80	2013	SIPD	0.004	0.365	28.78	1
81	2013	SMCB	0.090	1.987	30.33	1
82	2013	SRSN	0.078	0.957	26.77	1
83	2013	TPIA	0.006	0.669	21.68	1
84	2013	UNIC	0.070	0.606	19.41	0
85	2014	ALMI	0.001	0.258	28.80	1
86	2014	AMFG	0.153	1.097	29.00	0
87	2014	APLI	0.060	0.539	26.33	0
88	2014	ARNA	0.277	7.002	27.86	1
89	2014	BTON	0.055	0.663	25.88	1
90	2014	BUDI	0.018	0.480	28.54	1
91	2014	CPIN	0.101	5.664	30.67	1
92	2014	CTBN	0.132	0.257	19.38	1
93	2014	EKAD	0.143	1.317	26.74	1
94	2014	IGAR	0.217	1.162	26.58	0
95	2014	INAI	0.037	0.760	27.52	0
96	2014	INKP	0.019	0.909	22.60	1
97	2014	INTP	0.235	3.713	30.99	1
98	2014	JPFA	0.034	1.914	30.39	1
99	2014	LMSH	0.079	0.534	25.66	1
100	2014	SMGR	0.207	3.843	31.17	1
101	2014	SIPD	0.009	0.387	28.66	1
102	2014	SMCB	0.059	1.912	30.48	1
103	2014	SRSN	0.064	0.915	26.86	1
104	2014	TPIA	0.004	0.688	21.72	1
105	2014	UNIC	0.007	0.628	19.28	1

Lampiran 4

Hasil Uji Data Menggunakan SPSS versi 20

Statistik Deskriptif

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
ROA	105	.001	.432	.11544	.095097
PBV	105	.080	7.834	1.69065	1.742884
UK	105	19.280	31.170	26.63364	3.370656
IS	105	0	1	.58	.496
Valid N (listwise)	105				

Uji Normalitas

		ROA	PBV	UK	IS
N		105	105	105	105
Normal Parameters ^{a,b}	Mean	.3038	.1042	1.6367	-.0035
	Std. Deviation	.15290	.90914	.06801	.43352
	Absolute	.090	.089	.178	.196
Most Extreme Differences	Positive	.080	.089	.111	.140
	Negative	-.090	-.069	-.178	-.196
Kolmogorov-Smirnov Z		.918	.916	1.821	1.866
Asymp. Sig. (2-tailed)		.368	.371	.203	.112

Uji Kolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
ROA	.478	2.091
PBV	.407	2.457
UK	.772	1.296

Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.081	1.336		.810	.420
ROA	-1.653	2.343	-.100	-.706	.482
PBV	-.042	.139	-.047	-.302	.763
UK	-.007	.052	-.016	-.144	.886

Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.193 ^a	.037	.009	1.709	2.083

Data yang Hilang

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	105	100.0
	Missing Cases	0	.0
	Total	105	100.0
Unselected Cases		0	.0
Total		105	100.0

- a. If weight is in effect, see classification table for the total number of cases.

Kode Variabel Dependen

Original Value	Internal Value
tidak melakukan praktek perataan laba	0
melakukan praktek perataan laba	1

Praktek Perataan Laba

Observed		Predicted		
		IS		Percentage Correct
		tidak melakukan praktek perataan laba	melakukan praktek perataan laba	
Step 0	IS	0	44	.0
		0	61	100.0
	Overall Percentage			58.1

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	6.815	8	.557

Uji Omnibus Test of Model Coefficient

	Chi-square	Df	Sig.
Step	15.411	3	.001
Step 1 Block	15.411	3	.001
Model	15.411	3	.001

		Uji Wald				
		B	S.E.	Wald	df	Sig.
Step 1 ^a	ROA	-11.403	3.553	10.300	1	.001
	PBV	.388	.204	3.622	1	.057
	UK	.128	.074	2.966	1	.085
	Constant	-2.401	1.878	1.635	1	.201
		Exp(B)				

a. Variable(s) entered on step 1: ROA, PBV, UK.

Adjusted R-Square			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	127.385 ^a	.137	.184

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