Lampiran 1

PERUSAHAAN FARMASI SAMPEL PENELITIAN

NO.	KODE	NAMA PERUSAHAAN
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. Taisho Pharmaceutical Indonesia Tbk
9	TSPC	PT. Tempo Scan Pacific Tbk

Lampiran 2

PERHITUNGAN INDEKS ECKEL

TAHUN	KODE	PERUSAHAAN	CT&I	CV&S	INDEKS ECKEL	STATUS 1 = Perata Laba 0 = Bukan Perata Laba
2007	DVLA	PT. Darya Varia Laboratoria Tbk	1.30	0.66	8.50	1
	INAF	PT. Indofarma (Persero) Tbk	(1.73)	15.14	(0.11)	1
	KLBF	PT. Kalbe Farma Tbk	1.27	0.03	7.97	0
	KAEF	PT. Kimia Farma (Persero)Tbk	1.22	0.10	2.24	0
	MERK	PT. Merck Tbk	1.21	0.08	2.81	0
	PYFA	PT. Pyridam Farma Tbk	0.93	0.09	3.58	0
	SCPI	PT. Schering Plough Indonesia Tbk	(1.55)	0.12	(12.74)	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	0.09	0.02	3.79	0
	TSPC	PT. Tempo Scan Pacific Tbk	0.30	0.11	2.60	0
2008	DVLA	PT. Darya Varia Laboratoria Tbk	0.14	0.00	61.89	0
	INAF	PT. Indofarma (Persero) Tbk	(2.68)	12.56	(0.21)	1
	KLBF	PT. Kalbe Farma Tbk	0.33	0.05	6.20	0
	KAEF	PT. Kimia Farma (Persero) Tbk	0.29	0.12	2.37	0
	MERK	PT. Merck Tbk	0.04	0.05	0.79	1
	PYFA	PT. Pyridam Farma Tbk	0.03	0.22	0.13	1
	SCPI	PT. Schering Plough Indonesia Tbk	(1.31)	0.00	(279.42)	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	0.80	1.81	0.44	1
	TSPC	PT. Tempo Scan Pacific Tbk	0.37	0.25	1.49	0
2009	DVLA	PT. Darya Varia Laboratoria Tbk	0.30	0.79	0.39	1
	INAF	PT. Indofarma (Persero) Tbk	(1.11)	22.52	(0.05)	1
	KLBF	PT. Kalbe Farma Tbk	0.15	0.05	2.78	0
	KAEF	PT. Kimia Farma (Persero) Tbk	0.23	0.13	1.75	0
	MERK	PT. Merck Tbk	1.65	0.16	10.26	0
	PYFA	PT. Pyridam Farma Tbk	0.48	0.13	3.65	0
	SCPI	PT. Schering Plough Indonesia Tbk	(1.23)	0.46	(2.92)	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	0.58	0.58	0.67	1
	TSPC	PT. Tempo Scan Pacific Tbk	0.19	0.15	0.62	1
2010	DVLA	PT. Darya Varia Laboratoria Tbk	0.15	0.19	5.47	0
	INAF	PT. Indofarma (Persero) Tbk	(5.49)	5.17	(1.00)	1
	KLBF	PT. Kalbe Farma Tbk	0.45	0.03	13.07	0
	KAEF	PT. Kimia Farma (Persero) Tbk	0.74	0.11	6.78	0
	MERK	PT. Merck Tbk	1.49	0.14	10.49	0
	PYFA	PT. Pyridam Farma Tbk	0.10	0.18	0.58	1
	SCPI	PT. Schering Plough Indonesia Tbk	(4.18)	0.57	(7.31)	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	1.39	2.82	0.49	1
	TSPC	PT. Tempo Scan Pacific Tbk	0.48	0.02	23.74	0

Lampiran 3

PERHITUNGAN SAMPEL

TAHUN	KODE	PERUSAHAAN	X1 PROFITABILITAS	X2 TOTAL ASSET	X3 INVENTORY TURNOVER	X4 FINANCIAL LEVERAGE	X5 OPINI AUDIT	Y PERATAAN LABA (Indeks Eckel)
2007	DVLA	PT. Darya Varia Laboratoria Tbk	0.089	0	7.262	0.176	1	1
	INAF	PT. Indofarma (Persero) Tbk	0.011	0	6.184	0.711	0	1
	KLBF	PT. Kalbe Farma Tbk	0.137	1	4.909	0.218	1	0
	KAEF	PT. Kimia Farma (Persero) Tbk	0.038	1	7.821	0.345	1	0
	MERK	PT. Merck Tbk	0.270	0	7.151	0.154	0	0
	PYFA	PT. Pyridam Farma Tbk	0.018	0	6.810	0.298	1	0
	SCPI	PT. Schering Plough Indonesia Tbk	0.020	0	4.536	0.966	1	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	0.229	0	5.273	0.302	1	0
	TSPC	PT. Tempo Scan Pacific Tbk	0.100	1	7.258	0.201	1	0
2008	DVLA	PT. Darya Varia Laboratoria Tbk	0.111	0	9.587	0.264	1	0
	INAF	PT. Indofarma (Persero) Tbk	0.005	0	7.008	0.894	0	1
	KLBF	PT. Kalbe Farma Tbk	0.124	1	4.905	0.230	1	0
	KAEF	PT. Kimia Farma (Persero) Tbk	0.038	1	6.610	0.344	1	0
	MERK	PT. Merck Tbk	0.263	0	9.647	0.127	0	1
	PYFA	PT. Pyridam Farma Tbk	0.023	0	6.740	0.298	1	1
	SCPI	PT. Schering Plough Indonesia Tbk	0.035	0	2.229	0.958	1	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	0.326	0	9.116	0.272	1	1
	TSPC	PT. Tempo Scan Pacific Tbk	0.108	1	6.527	0.221	1	0
2009	DVLA	PT. Darya Varia Laboratoria Tbk	0.092	0	7.170	0.292	1	1
	INAF	PT. Indofarma (Persero) Tbk	0.003	0	7.826	0.580	0	1
	KLBF	PT. Kalbe Farma Tbk	0.145	1	5.806	0.261	1	0
	KAEF	PT. Kimia Farma (Persero) Tbk	0.040	1	6.636	0.366	1	0
	MERK	PT. Merck Tbk	0.339	0	9.411	0.165	0	0
	PYFA	PT. Pyridam Farma Tbk	0.028	0	5.684	0.269	1	0
	SCPI	PT. Schering Plough Indonesia Tbk	0.053	0	2.779	0.905	1	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	0.412	0	13.100	0.174	1	1
	TSPC	PT. Tempo Scan Pacific Tbk	0.110	1	7.866	0.201	0	1
2010	DVLA	PT. Darya Varia Laboratoria Tbk	0.130	0	9.345	0.260	1	0
	INAF	PT. Indofarma (Persero) Tbk	0.017	0	6.590	0.576	1	1
	KLBF	PT. Kalbe Farma Tbk	0.183	1	8.596	0.179	1	0
	KAEF	PT. Kimia Farma (Persero) Tbk	0.084	1	8.234	0.308	0	0
	MERK	PT. Merck Tbk	0.273	0	8.353	0.184	0	0
	PYFA	PT. Pyridam Farma Tbk	0.042	0	6.802	0.232	1	1
	SCPI	PT. Schering Plough Indonesia Tbk	-0.034	0	2.343	0.948	1	1
	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	0.266	0	13.293	0.158	1	1
	TSPC	PT. Tempo Scan Pacific Tbk	0.136	1	8.027	0.203	1	0

Lampiran 4

HASIL OUTPUT SPSS

Descriptive Statistics

	N	Mean	Std. Deviation
Profitabilitas	36	.11903	.111845
Total asset	36	.83	.478
Inventory Turnover	36	7.02247	2.366463
Financial Leverage	36	.36489	.253422
Opini Auditor	36	.75	.439
Perataan laba	36	.47	.506
Valid N (listwise)	36		

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.700[a]	.490	.405	.391	1.762

a. Predictors: (Constant), Opini Auditor, Financial Leverage, Total asset , Profitabilitas , Inventory Turnover

b. Dependent Variable: Perataan laba

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3.971	7	.783

Case Processing Summary

Unweighted Cases[a]		N	Percent
Selected Cases	Included in Analysis	36	92.3
	Missing Cases	3	7.7
	Total	39	100.0
Unselected Cases		0	.0
Total		39	100.0

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

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-.111	.334	.111	1	.739	.895

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	P	.703	1	.402
		TX	10.923	1	.001
		IT	.000	1	.999
		LF	8.285	1	.004
		OA	.334	1	.563
	Overall Statistics		17.635	5	.003

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	22.851	5	.000
	Block	22.851	5	.000
	Model	22.851	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	26.944[a]	.470	.627

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Classification Table[a]

			Predicted		
			Perataan laba		
Observed			0	1	Percentage Correct
Step 1	Perataan laba	0	15	4	78.9
		1	4	15	78.5
	Overall Percentage				77.8

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	P	-4.221	6.203	.463	1	.496	.015
	TA	-2.894	1.374	4.437	1	.035	.055
	IT	.592	.340	3.030	1	.082	1.807
	LF	9.178	4.900	3.507	1	.061	9678.288
	OA	-.879	1.300	.457	1	.499	.415
	Constant	-5.422	3.022	3.219	1	.073	.004

a. Variable(s) entered on step 1: P, TA, IT, LF, OA.

Correlation Matrix

		Constant	P	TA	IT	LF	OA
Step 1	Constant	1.000	-.029	-.017	-.733	-.687	-.091
	P	-.029	1.000	.389	-.570	.085	.493
	TA	-.017	.389	1.000	-.254	-.170	.342
	IT	-.733	-.570	-.254	1.000	.370	-.344
	LF	-.687	.085	-.170	.370	1.000	-.231
	OA	-.091	.493	.342	-.344	-.231	1.000