

Lampiran 1

Data Hasil Perhitungan Sampel pada Perusahaan tahun 2008 s/d 2013

No	Tahun	KODE	ROE	DAR	Perputaran Kas (PK)	Harga Saham (HS)	Perataan Laba (PLRASIO)	Perata Laba/ Bukan Perata Laba
1	2008	ADRO	6.33	58.40	7.49	485.00	-0.69	Perata Laba
2	2008	ANTM	16.97	20.80	2.79	1090.00	-1.14	Perata Laba
3	2008	BYAN	1.04	70.17	3.18	940.00	-3.77	Perata Laba
4	2008	BUMI	31.89	71.00	19.65	910.00	-0.30	Perata Laba
5	2008	DKFT	-92.80	62.05	0.30	550.00	-1.00	Perata Laba
6	2008	CTTH	7.69	0.78	23.40	50.00	-1.05	Perata Laba
7	2008	INDY	20.81	40.14	0.99	1090.00	-1.78	Perata Laba
8	2008	MEDC	38.22	62.36	3.68	1870.00	-3.39	Perata Laba
9	2008	TINS	35.13	33.95	19.66	1080.00	-0.79	Perata Laba
10	2008	INCO	23.63	17.49	7.90	1930.00	-1.15	Perata Laba
11	2009	ADRO	24.94	58.66	2.39	1730.00	0.55	Perata Laba
12	2009	ANTM	7.37	17.40	3.15	2200.00	2.26	Bukan Perata Laba
13	2009	BYAN	5.51	65.32	8.61	5650.00	0.26	Perata Laba
14	2009	BUMI	24.06	86.70	72.22	2425.00	1.25	Bukan Perata Laba
15	2009	DKFT	-94.09	74.69	0.00	550.00	1.01	Bukan Perata Laba
16	2009	CTTH	26.81	0.67	35.81	68.00	1.04	Bukan Perata Laba
17	2009	INDY	13.55	54.26	0.84	2225.00	0.33	Perata Laba
18	2009	MEDC	2.58	64.34	1.62	2450.00	0.43	Perata Laba
19	2009	TINS	9.15	29.35	15.36	2000.00	1.00	Bukan Perata Laba
20	2009	INCO	10.78	22.41	2.91	3650.00	0.35	Perata Laba
21	2010	ADRO	11.85	54.11	4.52	2550.00	-0.34	Perata Laba
22	2010	ANTM	17.60	21.57	2.07	2450.00	-1.53	Perata Laba
23	2010	BYAN	18.57	63.71	6.05	18000.00	-0.02	Perata Laba
24	2010	BUMI	20.17	81.29	12.73	3025.00	-0.01	Perata Laba
25	2010	DKFT	-915.11	197.94	0.00	550.00	-1.00	Perata Laba
26	2010	CTTH	17.03	0.62	14.11	72.00	-0.98	Perata Laba
27	2010	INDY	14.22	52.39	1.78	4725.00	-0.06	Perata Laba
28	2010	MEDC	10.75	64.23	4.97	3375.00	-0.04	Perata Laba
29	2010	TINS	22.42	28.53	9.91	2750.00	-0.11	Perata Laba

30	2010	INCO	26.04	23.30	3.16	4875.00	-0.13	Perata Laba
31	2011	ADRO	22.61	56.84	7.13	1770.00	0.05	Perata Laba
32	2011	ANTM	17.87	29.14	1.83	1620.00	1.62	Bukan Perata Laba
33	2011	BYAN	32.46	55.29	9.21	18000.00	3.98	Bukan Perata Laba
34	2011	BUMI	18.28	86.75	57.91	2175.00	0.36	Perata Laba
35	2011	DKFT	15.32	10.96	0.49	1560.00	0.89	Perata Laba
36	2011	CTTH	1.21	0.65	14.25	71.00	1.02	Bukan Perata Laba
37	2011	INDY	15.53	57.66	1.52	2175.00	0.65	Perata Laba
38	2011	MEDC	10.19	66.94	2.64	2425.00	0.46	Perata Laba
39	2011	TINS	19.51	30.02	13.27	1670.00	0.23	Perata Laba
40	2011	INCO	18.87	26.93	3.11	3200.00	0.89	Perata Laba
41	2012	ADRO	12.80	55.25	7.44	1300.00	-1.51	Perata Laba
42	2012	ANTM	23.32	34.89	2.70	1400.00	-13.69	Perata Laba
43	2012	BYAN	-2.70	69.34	9.31	7750.00	-46.31	Perata Laba
44	2012	BUMI	-9.59	94.67	83.61	911.00	-45.12	Perata Laba
45	2012	DKFT	21.89	11.47	1.14	620.00	-2.84	Perata Laba
46	2012	CTTH	3.50	69.88	38.52	58.00	-1.03	Perata Laba
47	2012	INDY	8.53	56.67	2.14	1210.00	-1.46	Perata Laba
48	2012	MEDC	2.24	68.25	1.73	1630.00	-195.91	Perata Laba
49	2012	TINS	9.47	25.64	10.98	980.00	-2.76	Perata Laba
50	2012	INCO	3.92	26.22	5.40	2450.00	-27.95	Perata Laba
51	2013	ADRO	7.18	52.55	4.82	985.00	0.49	Perata Laba
52	2013	ANTM	3.20	41.49	4.05	1145.00	1.72	Bukan Perata Laba
53	2013	BYAN	-12.27	71.29	6.33	8350.00	0.10	Perata Laba
54	2013	BUMI	-9.42	104.33	77.87	325.00	1.20	Bukan Perata Laba
55	2013	DKFT	23.21	11.60	1.03	397.00	1.04	Bukan Perata Laba
56	2013	CTTH	0.61	75.77	18.45	73.00	0.93	Perata Laba
57	2013	INDY	-5.66	58.99	2.64	595.00	0.74	Perata Laba
58	2013	MEDC	1.78	64.58	3.37	2690.00	1.14	Bukan Perata Laba
59	2013	TINS	10.53	37.94	9.54	1308.00	2.79	Bukan Perata Laba
60	2013	INCO	2.25	24.85	4.81	2850.00	0.48	Perata Laba

Lampiran 2

Tabel Peratan Laba pada Perusahaan Manufaktur Sektor Pertambangan tahun 2008 s/d 2013

Sektor Industri	Status				Total	
	Bukan Perata Laba		Perata Laba		Jumlah	%
	Jumlah	%	Jumlah	%		
Pertambangan	12	20%	48	80%	60	100%

Lampiran 3

Data Hasil Uji SPSS Pada Perusahaan Manufaktur Sektor Pertambangan Yang Terdaftar di BEI Tahun 2008 s/d 2013

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
ROE	60	-6.1708	121.36872	-915.11	38.22
DAR	60	49.5913	32.04831	.62	197.94
PK	60	11.6415	18.42276	.00	83.61
HS	60	2450.1333	3355.56756	50.00	18000.00

Lampiran 4

Uji Kolmogorov-Sminov Tidak Terdistribusi secara Normal

One-Sample Kolmogorov-Smirnov Test

		ROE	DAR	PK	PLRASIO	HS
N		60	60	60	60	60
Normal Parameters ^{a,b}	Mean	-6.1708	49.5913	11.6415	-5.4767	2450.1333
	Std. Deviation	121.36872	32.04831	18.42276	26.62975	3355.56756
Most Extreme Differences	Absolute	.430	.116	.271	.442	.269
	Positive	.357	.116	.271	.361	.269
	Negative	-.430	-.101	-.264	-.442	-.237
Kolmogorov-Smirnov Z		3.330	.897	2.097	3.425	2.086
Asymp. Sig. (2-tailed)		.000	.396	.000	.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 5

Uji Kolmogorov-Sminov Terdistribusi secara Normal

One-Sample Kolmogorov-Smirnov Test

		LNROE	DAR	LNPK	LNPLRASIO	LNHS
N		52	60	58	30	60
Normal Parameters ^{a,b}	Mean	2.3666	49.5913	1.7122	-.3702	7.1641
	Std. Deviation	.97880	32.04831	1.23659	.92474	1.28908
Most Extreme Differences	Absolute	.144	.116	.070	.141	.159
	Positive	.096	.116	.070	.094	.095
	Negative	-.144	-.101	-.044	-.141	-.159
Kolmogorov-Smirnov Z		1.042	.897	.533	.775	1.235
Asymp. Sig. (2-tailed)		.228	.396	.939	.586	.095

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6

Hasil Uji Multikolinieritas Pada Perusahaan Manufaktur Sektor Pertambangan

Collinearity Statistics	
Tolerance	VIF
.989	1.011
.868	1.152
.924	1.082
.928	1.078

Lampiran 7

Hasil Uji Korelasi *Durbin Watson* pada Perusahaan Manufaktur Sektor Pertambangan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.626 ^a	.392	.276	1.09626	1.466

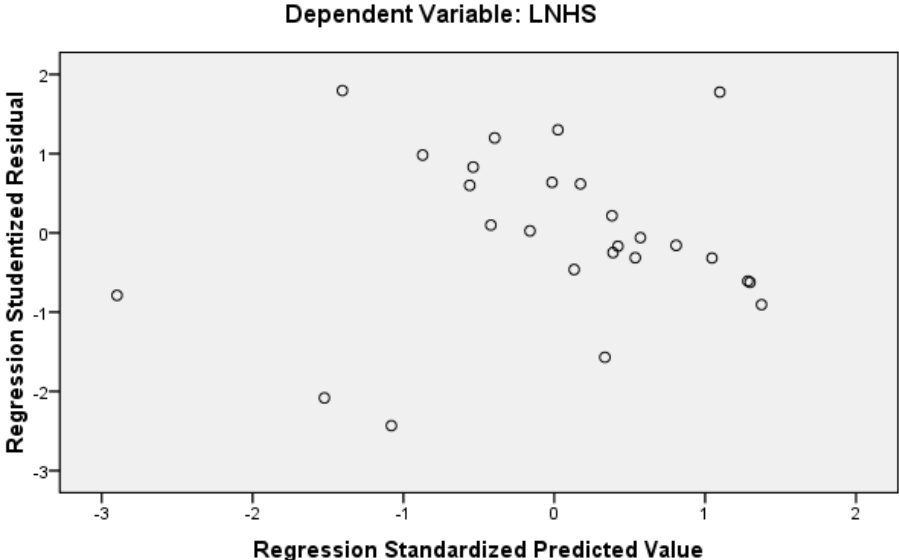
a. Predictors: (Constant), LNPLRASIO, LNPK, LNROE, DAR

b. Dependent Variable: LNHS

Lampiran 8

Hasil Uji Heteroskedastisitas pada Perusahaan Manufaktur Sektor Pertambangan

Scatterplot



Lampiran 9

Hasil Uji Regresi (Koefisien Determinasi)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.268 ^a	.072	-.054	.93162	2.050

a. Predictors: (Constant), LNPK, LNROE, DAR

b. Dependent Variable: LNPLRASIO

Lampiran 10

Hasil Uji T (Parsial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.115	.577		.200	.843		
LNROE	-.068	.175	-.080	-.388	.702	.996	1.004
DAR	-.010	.008	-.267	-1.257	.222	.931	1.074
LNPK	.073	.153	.101	.476	.639	.933	1.071

a. Dependent Variable: LNPLRASIO

Lampiran 11

Hasil Uji F (Simultan)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.483	3	.494	.570	.641 ^a
	Residual	19.094	22	.868		
	Total	20.577	25			

a. Predictors: (Constant), LNPK, LNROE, DAR

b. Dependent Variable: LNPLRASIO

Lampiran 12

Hasil Uji Regresi (Koefisien Determinasi)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.626 ^a	.392	.276	1.09626	1.466

a. Predictors: (Constant), LNPLRASIO, LNPK, LNROE, DAR

b. Dependent Variable: LNHS

Lampiran 13

Hasil Uji T (Parsial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	5.802	.680		8.538	.000		
LNROE	.465	.207	.384	2.246	.036	.989	1.011
DAR	.025	.009	.490	2.684	.014	.868	1.152
LNPK	-.364	.181	-.357	-2.015	.057	.924	1.082
LNPLRASIO	.116	.251	.082	.463	.648	.928	1.078

a. Dependent Variable: LNHS

Lampiran 14

Hasil Uji F (Simultan)

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	16.266	4	4.066	3.384	.028 ^a
Residual	25.238	21	1.202		
Total	41.503	25			

a. Predictors: (Constant), LNPLRASIO, LNPK, LNROE, DAR

b. Dependent Variable: LNHS