

LAMPIRAN 1

PERUSAHAAN YANG MEMENUHI KRITERIA SAMPEL

| No | Kode Emiten | Nama Perusahaan |
|----|-------------|------------------------------------|
| 1 | ASII | PT. Astra International Tbk |
| 2 | AUTO | PT. Astra Auto Part Tbk |
| 3 | GGRM | PT. Gudang Garam Tbk |
| 4 | GJTL | PT. Gajah Tunggal Tbk |
| 5 | HMSP | PT. Hanjaya Mandala Sampoerna Tbk |
| 6 | KAEF | PT. Holcim Indonesia Tbk |
| 7 | BRAM | PT. Indo Kordsa Tbk |
| 8 | INTP | PT. Indocement Tunggal Prakasa Tbk |
| 9 | ROTI | PT. Kimia Farma Tbk |
| 10 | SMCB | PT. Nipon Indosari Corporindo Tbk |
| 11 | TOTO | PT. Surya Toto Indonesia Tbk |
| 12 | SMGR | PT. Semen Indonesia Tbk |
| 13 | IKBI | PT. Sumi Kabel Indonesia TBK |
| 14 | UNVR | PT. Uniliver Indonesia Tbk |

LAMPIRAN 2

PERHITUNGAN PERATAAN LABA / INDEKS ECKEL

| | $\Delta I = \Delta x$ | $\Delta S = \Delta x$ | $CV \Delta I / CV \Delta S$ | Variabel Dummy |
|--------------------------------------|-----------------------|-----------------------|-----------------------------|----------------|
| Astra International Tbk | | | | |
| 2011 | 1.470057424 | 0.259814938 | 2.539743211 | 0 |
| 2012 | 0.079233287 | 0.156793632 | 16.59078473 | 0 |
| 2013 | -0.01956732 | 0.030985945 | 1.310554262 | 0 |
| Astra Auto Part Tbk | | | | |
| 2011 | -0.100972411 | 0.177223131 | -11.29374496 | 1 |
| 2012 | 0.031165151 | 0.124099446 | -4.486573433 | 1 |
| 2013 | -0.068578255 | 0.29290334 | -1.016566308 | 1 |
| Gudang Garam Tbk | | | | |
| 2011 | 0.176358295 | 0.111226662 | 5.053206993 | 0 |
| 2012 | -0.179381344 | 0.170573106 | 3.44745289 | 0 |
| 2013 | 0.077474414 | -0.130704231 | 0.590190768 | 1 |
| Gajah Tunggal Tbk | | | | |
| 2011 | -0.176969363 | 0.201695896 | -0.192485398 | 1 |
| 2012 | 0.656230207 | 0.062256173 | -23.87752764 | 1 |
| 2013 | -0.893724602 | -0.01794151 | -4.487254514 | 1 |
| Hanjaya Mandala Sampoerna Tbk | | | | |
| 2011 | 0.255603676 | 0.218411431 | 3.970246179 | 0 |
| 2012 | 0.233230487 | 0.260504589 | 0.731340947 | 1 |
| 2013 | 0.087799297 | 0.126062926 | 1.449063004 | 0 |
| Holcim Indonesia Tbk | | | | |
| 2011 | 0.28080811 | 0.262285321 | 4.865649673 | 0 |
| 2012 | 0.270065629 | 0.197650069 | 19.94854598 | 0 |
| 2013 | -0.295001966 | 0.074928455 | 7.691097481 | 0 |
| INDO KORDSA | | | | |
| 2011 | -0.509307546 | 0.052539106 | 4.5636519 | 0 |
| 2012 | 2.069017455 | -0.113837298 | 3.291584 | 0 |
| 2013 | -0.688087954 | 0.458556551 | 1.367611004 | 0 |

| | | | | |
|----------------------------------|--------------|--------------|-------------|---|
| Indocement Tungal Prakasa Tbk | | | | |
| 2011 | 0.116859621 | 0.24691463 | 0.722472963 | 1 |
| 2012 | 0.322606369 | 0.244993625 | 4.159449706 | 0 |
| 2013 | 0.00521123 | 0.081024968 | 1.675841884 | 0 |
| Kimia Farma Tbk | | | | |
| 2011 | 0.238232126 | 0.093389786 | 3.183212536 | 0 |
| 2012 | 0.171940406 | 0.072698236 | 0.210008475 | 1 |
| 2013 | 0.071268182 | 0.164379554 | 1.129328991 | 0 |
| Nipon Indosari Corporindo Tbk | | | | |
| 2011 | 0.161938246 | 0.328572742 | 0.645203646 | 1 |
| 2012 | 0.286520221 | 0.46411433 | 2.181973989 | 0 |
| 2013 | 0.059441835 | 0.264265369 | 2.596390065 | 0 |
| Semen Indonesia | | | | |
| 2011 | 0.080937353 | 0.141841759 | 0.948177967 | 1 |
| 2012 | 0.024557206 | 0.196562335 | 327.7442713 | 0 |
| 2013 | 0.086805409 | 0.250175067 | 1.287378134 | 0 |
| Sumi Indo Kabel Tbk | | | | |
| 2011 | 2.88826087 | -0.121342051 | 0.07565359 | 1 |
| 2012 | 1.175891759 | 0.204923434 | 0.000701337 | 1 |
| 2013 | -0.463975538 | -0.062892001 | 0.137025803 | 1 |
| Surya Toto Indonesia Tbk | | | | |
| 2011 | 0.122050605 | 0.196547648 | 2.664984443 | 0 |
| 2012 | 0.081705819 | 0.174999306 | 1.260082669 | 0 |
| 2013 | 0.00259175 | 0.085329105 | 2.188578848 | 0 |
| Uniliver Indonesia Tbk | | | | |
| 2011 | 0.230350689 | 0.191921439 | 1.980293232 | 0 |
| 2012 | 0.162053731 | 0.163364199 | 1.439256846 | 0 |
| 2013 | 0.106109654 | 0.126511945 | 1.702914662 | 0 |

LAMPIRAN 3
PERHITUNGAN ROA, DER, DAN DPR

| | ROA | DER | DPR |
|--------------------------------------|-------------|------------|-------------|
| Astra International Tbk | | | |
| 2011 | 0.137290664 | 1.02432817 | 0.450702686 |
| 2012 | 0.124768206 | 1.02946089 | 0.450253267 |
| 2013 | 0.10419451 | 1.01523713 | 0.450347143 |
| Astra Auto Part Tbk | | | |
| 2011 | 0.158177354 | 0.47456771 | 0.402298851 |
| 2012 | 0.127894594 | 0.61923094 | 0.295315682 |
| 2013 | 0.083851799 | 0.32001284 | 0.502921736 |
| Gudang Garam Tbk | | | |
| 2011 | 0.126842319 | 0.59214776 | 0.345970427 |
| 2012 | 0.098019204 | 0.56016586 | 0.479372597 |
| 2013 | 0.086348441 | 0.72592410 | 0.355593486 |
| Gajah Tunggal Tbk | | | |
| 2011 | 0.059167435 | 1.60767306 | 0.051020408 |
| 2012 | 0.087977095 | 1.34919513 | 0.083099935 |
| 2013 | 0.007838703 | 1.68153320 | 0.289603244 |
| Hanjaya Mandala Sampoerna Tbk | | | |
| 2011 | 0.416199589 | 0.89930835 | 0.951086957 |
| 2012 | 0.378904115 | 0.97224967 | 0.572924471 |
| 2013 | 0.394769067 | 0.93603153 | 1.377072293 |
| | | | |

| | | | |
|--------------------------------|-------------|------------|-------------|
| Kimia Farma Tbk | | | |
| 2011 | 0.958274288 | 0.43246808 | 0.200129324 |
| 2012 | 0.096750968 | 0.44037395 | 0.152869757 |
| 2013 | 0.087235936 | 0.52179790 | 0.250064717 |
| Nipon Indosari Corporindo Tbk | | | |
| 2011 | 0.152716236 | 0.38923811 | 0.25 |
| 2012 | 0.123781241 | 0.80757718 | 0.249983031 |
| 2013 | 0.086693488 | 1.31500303 | 0.099935939 |
| Holcim Indonesia Tbk | | | |
| 2011 | 0.097124323 | 0.45477916 | 0.618705036 |
| 2012 | 0.111007036 | 0.44552578 | 0.454003746 |
| 2013 | 0.063934585 | 0.69783198 | 0.724346076 |
| Surya Toto Indonesia Tbk | | | |
| 2011 | 0.162831353 | 0.76133775 | 0.454235748 |
| 2012 | 0.154956059 | 0.69530552 | 0.419894606 |
| 2013 | 0.135471616 | 0.68606864 | 0.418804314 |
| Uniliver Indonesia Tbk | | | |
| 2011 | 0.39726961 | 1.84772926 | 1.000623099 |
| 2012 | 0.403767499 | 2.02013020 | 0.999621594 |
| 2013 | 0.715089772 | 2.13730278 | 0.999258752 |
| Indocement Tunggak Prakasa Tbk | | | |
| 2011 | 0.198416083 | 0.15364100 | 0.299866953 |
| 2012 | 0.209332213 | 0.17181456 | 0.347987472 |
| 2013 | 0.188380825 | 0.15795994 | 0.661268754 |

| | | | |
|--------------------------|-------------|------------|-------------|
| Semen Indonesia Tbk | | | |
| 2011 | 0.201167372 | 0.34529405 | 0.499992445 |
| 2012 | 0.18535778 | 0.46321476 | 0.45 |
| 2013 | 0.17388105 | 0.41226004 | 0.450003866 |
| Sumi Kabel Indonesia TBK | | | |
| 2011 | 0.029215322 | 0.21900873 | 0.4 |
| 2012 | 0.04985965 | 0.34180769 | 0.533574461 |
| 2013 | 0.02281252 | 0.22673381 | 0.293384187 |

LAMPIRAN 4
HASIL OLAH DATA ALAT STATISTIK

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|-------|----------------|
| IS | 42 | .00 | 1.00 | .3571 | .48497 |
| ROA | 42 | .01 | .96 | .1800 | .18461 |
| DER | 42 | .15 | 2.14 | .7424 | .51276 |
| DPR | 42 | .05 | 1.38 | .4814 | .28362 |
| Valid N (listwise) | 42 | | | | |

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 42 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | 50.36510490 |
| | Absolute | .391 |
| Most Extreme Differences | Positive | .391 |
| | Negative | -.322 |
| Kolmogorov-Smirnov Z | | 2.532 |
| Asymp. Sig. (2-tailed) | | .000 |

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 37 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | .12076559 |
| | Absolute | .173 |
| Most Extreme Differences | Positive | .173 |
| | Negative | -.169 |
| Kolmogorov-Smirnov Z | | 1.055 |
| Asymp. Sig. (2-tailed) | | .216 |

a. Test distribution is Normal.

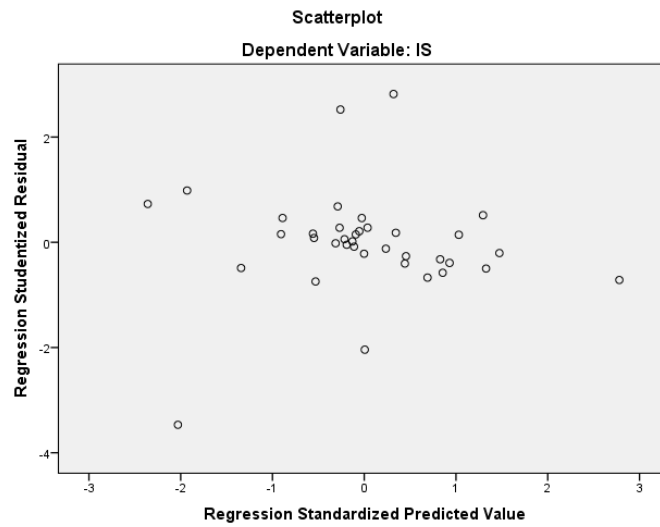
b. Calculated from data.

Uji Multikol

| Model | Sig. | Collinearity Statistics | |
|------------|------|-------------------------|-------|
| | | Tolerance | VIF |
| (Constant) | .000 | | |
| 1 ROA | .756 | .754 | 1.326 |
| DER | .374 | .944 | 1.059 |
| DPR | .068 | .777 | 1.287 |

Uji Autokorelasi

| Model | Durbin-Watson |
|-------|---------------|
| 1 | 1.737 |



Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1 | 44.012 ^a | .226 | .310 |

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 9.241 | 8 | .322 |

Classification Table^a

| | Observed | Predicted | | |
|--------|--------------------|-----------|------|--------------------|
| | | IS | | Percentage Correct |
| | | .00 | 1.00 | |
| Step 1 | IS | .00 | 1.00 | |
| | | 23 | 4 | 85.2 |
| | | 7 | 8 | 53.3 |
| | Overall Percentage | | | 73.8 |

a. The cut value is .500

Omnibus Tests of Model Coefficients

| | | Chi-square | df | Sig. |
|--------|-------|------------|----|------|
| Step 1 | Step | 10.735 | 3 | .013 |
| | Block | 10.735 | 3 | .013 |
| | Model | 10.735 | 3 | .013 |

Variables in the Equation

| | | B | S.E. | Wald | df | Sig. | Exp(B) |
|---------------------|----------|--------|-------|-------|----|------|--------|
| Step 1 ^a | ROA | -3.483 | 3.262 | 1.140 | 1 | .286 | .031 |
| | DER | -.830 | 1.031 | .648 | 1 | .421 | .436 |
| | DPR | -5.491 | 2.624 | 4.379 | 1 | .036 | .004 |
| | Constant | 2.738 | 1.563 | 3.072 | 1 | .080 | 15.463 |

a. Variable(s) entered on step 1: ROA, DER, DPR.