

## Lampiran 1

### Daftar Sample Perusahaan LQ45

No	KODE	Emiten
1	GGRM	PT GudangGaramTbk (GGRM)
2	INDF	PT Indofood SuksesMakmurTbk (INDF)
3	INTP	PT Indocement Tungal Prakarsa Tbk (INTP)
4	JSMR	PT JasaMargaTbk (JSMR)
5	KLBF	PT Kalbe FarmaTbk (KLBF)
6	LPKR	PT LippoKarawaciTbk (LPKR)
7	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)
8	PTBA	PT Tambang Batubara Bukit AsamTbk (PTBA)
9	SMGR	PT Semen Gresik Tbk (SMGR)
10	UNTR	PT United Tractors Tbk (UNTR)
11	UNVR	PT Unilever Indonesia Tbk (UNVR)

## Lampiran 2

## Daftar ROA, DER dan Ukuran Perusahaan Sample Perusahaan LQ45 tahun 2009 s/d 2014

No	KODE	Emiten	Tahun	ROA	DER	LN Asset
1	GGRM	PT GudangGaramTbk (GGRM)	2009	17.73	0.48	17.1198653
2	INDF	PT Indofood SuksesMakmurTbk (INDF)	2009	10.06	2.45	17.5139183
3	INTP	PT Indocement Tunggal Prakarsa Tbk (INTP)	2009	28.59	0.24	16.40148879
4	JSMR	PT JasaMargaTbk (JSMR)	2009	6.67	1.17	16.59893189
5	KLBF	PT Kalbe FarmaTbk (KLBF)	2009	22.69	0.39	15.68460862
6	LPKR	PT LippoKarawaciTbk (LPKR)	2009	4.34	1.4	16.31099803
7	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2009	20.78	0.27	15.39495864
8	PTBA	PT Tambang Batubara Bukit AsamTbk (PTBA)	2009	46.57	0.4	15.90472642
9	SMGR	PT Semen Gresik Tbk (SMGR)	2009	35.94	0.26	16.37670734
10	UNTR	PT United Tractors Tbk (UNTR)	2009	22.31	0.76	17.01029154
11	UNVR	PT Unilever Indonesia Tbk (UNVR)	2009	56.76	1.02	15.82841024
12	GGRM	PT GudangGaramTbk (GGRM)	2010	13.71	0.44	17.24112991
13	INDF	PT Indofood SuksesMakmurTbk (INDF)	2010	8.32	0.9	17.67151237
14	INTP	PT Indocement Tunggal Prakarsa Tbk (INTP)	2010	21.01	0.17	16.54637493
15	JSMR	PT JasaMargaTbk (JSMR)	2010	6.25	1.27	16.75742683
16	KLBF	PT Kalbe FarmaTbk (KLBF)	2010	19.11	0.22	15.76605239
17	LPKR	PT LippoKarawaciTbk (LPKR)	2010	3.68	0.98	16.59776399
18	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2010	18.58	0.22	15.53136637
19	PTBA	PT Tambang Batubara Bukit AsamTbk (PTBA)	2010	22.92	0.35	15.98143927
20	SMGR	PT Semen Gresik Tbk (SMGR)	2010	23.51	0.28	16.5604068
21	UNTR	PT United Tractors Tbk (UNTR)	2010	13.05	0.84	17.20668838
22	UNVR	PT Unilever Indonesia Tbk (UNVR)	2010	38.9	1.15	15.97897863
23	GGRM	PT GudangGaramTbk (GGRM)	2011	12.68	0.59	17.48134411

24	INDF	PT Indofood SuksesMakmurTbk (INDF)	2011	9.13	0.7	17.79679715
25	INTP	PT Indocement Tunggal Prakarsa Tbk (INTP)	2011	19.84	0.15	16.71425445
26	JSMR	PT JasaMargaTbk (JSMR)	2011	6.15	1.32	16.88040194
27	KLBF	PT Kalbe FarmaTbk (KLBF)	2011	18.41	0.27	15.92869558
28	LPKR	PT LippoKarawaciTbk (LPKR)	2011	4.46	0.94	16.72017803
29	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2011	25.05	0.16	15.73123525
30	PTBA	PT Tambang Batubara Bukit AsamTbk (PTBA)	2011	26.84	0.41	16.25847514
31	SMGR	PT Semen Gresik Tbk (SMGR)	2011	20.12	0.35	16.79417821
32	UNTR	PT United Tractors Tbk (UNTR)	2011	12.7	0.69	17.65367305
33	UNVR	PT Unilever Indonesia Tbk (UNVR)	2011	39.73	1.85	16.16519982
34	GGRM	PT GudangGaramTbk (GGRM)	2012	9.8	0.56	17.54142866
35	INDF	PT Indofood SuksesMakmurTbk (INDF)	2012	8.06	0.74	17.89852799
36	INTP	PT Indocement Tunggal Prakarsa Tbk (INTP)	2012	20.93	0.17	16.94030249
37	JSMR	PT JasaMargaTbk (JSMR)	2012	6.2	1.53	17.02447951
38	KLBF	PT Kalbe FarmaTbk (KLBF)	2012	18.85	0.28	16.05812874
39	LPKR	PT LippoKarawaciTbk (LPKR)	2012	5.32	1.17	17.02914451
40	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2012	14.77	0.2	15.83729597
41	PTBA	PT Tambang Batubara Bukit AsamTbk (PTBA)	2012	22.86	0.5	16.35939192
42	SMGR	PT Semen Gresik Tbk (SMGR)	2012	18.54	0.46	17.09563515
43	UNTR	PT United Tractors Tbk (UNTR)	2012	11.44	0.56	17.73352822
44	UNVR	PT Unilever Indonesia Tbk (UNVR)	2012	40.38	2.02	16.29916467
45	GGRM	PT GudangGaramTbk (GGRM)	2013	8.63	0.73	17.74282113
46	INDF	PT Indofood SuksesMakmurTbk (INDF)	2013	4.38	1.04	18.17340828
47	INTP	PT Indocement Tunggal Prakarsa Tbk (INTP)	2013	18.84	0.16	17.09669395
48	JSMR	PT JasaMargaTbk (JSMR)	2013	4.36	1.61	17.16071397
49	KLBF	PT Kalbe FarmaTbk (KLBF)	2013	17.41	0.05	16.24164523
50	LPKR	PT LippoKarawaciTbk (LPKR)	2013	5.09	1.21	17.25914022
51	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2013	9.64	0.21	15.89180666
52	PTBA	PT Tambang Batubara Bukit	2013	15.88	0.55	16.27314493

		AsamTbk (PTBA)				
53	SMGR	PT Semen Gresik Tbk (SMGR)	2013	17.39	0.41	17.24279418
54	UNTR	PT United Tractors Tbk (UNTR)	2013	8.37	0.61	17.86489687
55	UNVR	PT Unilever Indonesia Tbk (UNVR)	2013	71.51	2.14	15.82844484
56	GGRM	PT GudangGaramTbk (GGRM)	2014	7.19	0.77	17.8511646
57	INDF	PT Indofood SuksesMakmurTbk (INDF)	2014	4.62	1.11	18.27212267
58	INTP	PT Indocement Tunggal Prakarsa Tbk (INTP)	2014	14.09	0.13	17.0887674
59	JSMR	PT JasaMargaTbk (JSMR)	2014	3.81	1.79	17.27679745
60	KLBF	PT Kalbe FarmaTbk (KLBF)	2014	12.7	0.3	16.30189636
61	LPKR	PT LippoKarawaciTbk (LPKR)	2014	3.97	1.17	17.39000812
62	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2014	8.24	0.21	15.95303774
63	PTBA	PT Tambang Batubara Bukit AsamTbk (PTBA)	2014	13.63	0.71	16.51094977
64	SMGR	PT Semen Gresik Tbk (SMGR)	2014	16.24	0.37	17.3510834
65	UNTR	PT United Tractors Tbk (UNTR)	2014	8.03	0.56	17.9147105
66	UNVR	PT Unilever Indonesia Tbk (UNVR)	2014	26.69	1.77	16.53483767

## Lampiran 3

**Data Hasil Perhitungan *Indeks Eckel* Sampel pada Perusahaan LQ45 tahun 2009 s/d 2014**

No	KODE	Emiten	Tahun	Proksi	Perata/ Bukan Perata Laba
1	GGRM	PT Gudang Garam Tbk (GGRM)	2009	0	Perataan Laba
2	INDF	PT Indofood Sukses Makmur Tbk (INDF)	2009	0	Perataan Laba
3	INTP	PT Indocement Tunggul Prakarsa Tbk (INTP)	2009	0	Perataan Laba
4	JSMR	PT Jasa Marga Tbk (JSMR)	2009	1	Bukan Perataan Laba
5	KLBF	PT Kalbe Farma Tbk (KLBF)	2009	0	Perataan Laba
6	LPKR	PT Lippo Karawaci Tbk (LPKR)	2009	0	Perataan Laba
7	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2009	0	Perataan Laba
8	PTBA	PT Tambang Batubara Bukit Asam Tbk (PTBA)	2009	0	Perataan Laba
9	SMGR	PT Semen Gresik Tbk (SMGR)	2009	0	Perataan Laba
10	UNTR	PT United Tractors Tbk (UNTR)	2009	1	Bukan Perataan Laba
11	UNVR	PT Unilever Indonesia Tbk (UNVR)	2009	0	Perataan Laba
12	GGRM	PT Gudang Garam Tbk (GGRM)	2010	0	Perataan Laba
13	INDF	PT Indofood Sukses Makmur Tbk (INDF)	2010	1	Bukan Perataan Laba
14	INTP	PT Indocement Tunggul Prakarsa Tbk (INTP)	2010	0	Perataan Laba
15	JSMR	PT Jasa Marga Tbk (JSMR)	2010	0	Perataan Laba
16	KLBF	PT Kalbe Farma Tbk (KLBF)	2010	0	Perataan Laba
17	LPKR	PT Lippo Karawaci Tbk (LPKR)	2010	0	Perataan Laba
18	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2010	0	Perataan Laba
19	PTBA	PT Tambang Batubara Bukit Asam Tbk (PTBA)	2010	1	Bukan Perataan Laba
20	SMGR	PT Semen Gresik Tbk (SMGR)	2010	0	Perataan Laba
21	UNTR	PT United Tractors Tbk (UNTR)	2010	0	Perataan Laba
22	UNVR	PT Unilever Indonesia Tbk (UNVR)	2010	0	Perataan Laba
23	GGRM	PT Gudang Garam Tbk (GGRM)	2011	1	Bukan Perataan Laba
24	INDF	PT Indofood Sukses Makmur Tbk (INDF)	2011	0	Perataan Laba
25	INTP	PT Indocement Tunggul Prakarsa Tbk (INTP)	2011	1	Bukan Perataan Laba
26	JSMR	PT Jasa Marga Tbk (JSMR)	2011	0	Perataan Laba

27	KLBF	PT Kalbe Farma Tbk (KLBF)	2011	0	Perataan Laba
28	LPKR	PT Lippo Karawaci Tbk (LPKR)	2011	0	Perataan Laba
29	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2011	0	Perataan Laba
30	PTBA	PT Tambang Batubara Bukit Asam Tbk (PTBA)	2011	0	Perataan Laba
31	SMGR	PT Semen Gresik Tbk (SMGR)	2011	1	Bukan Perataan Laba
32	UNTR	PT United Tractors Tbk (UNTR)	2011	0	Perataan Laba
33	UNVR	PT Unilever Indonesia Tbk (UNVR)	2011	0	Perataan Laba
34	GGRM	PT Gudang Garam Tbk (GGRM)	2012	1	Bukan Perataan Laba
35	INDF	PT Indofood Sukses Makmur Tbk (INDF)	2012	1	Bukan Perataan Laba
36	INTP	PT Indocement Tunggul Prakarsa Tbk (INTP)	2012	1	Bukan Perataan Laba
37	JSMR	PT Jasa Marga Tbk (JSMR)	2012	1	Bukan Perataan Laba
38	KLBF	PT Kalbe Farma Tbk (KLBF)	2012	0	Perataan Laba
39	LPKR	PT Lippo Karawaci Tbk (LPKR)	2012	1	Bukan Perataan Laba
40	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2012	1	Bukan Perataan Laba
41	PTBA	PT Tambang Batubara Bukit Asam Tbk (PTBA)	2012	1	Bukan Perataan Laba
42	SMGR	PT Semen Gresik Tbk (SMGR)	2012	0	Perataan Laba
43	UNTR	PT United Tractors Tbk (UNTR)	2012	1	Bukan Perataan Laba
44	UNVR	PT Unilever Indonesia Tbk (UNVR)	2012	1	Bukan Perataan Laba
45	GGRM	PT Gudang Garam Tbk (GGRM)	2013	1	Bukan Perataan Laba
46	INDF	PT Indofood Sukses Makmur Tbk (INDF)	2013	0	Perataan Laba
47	INTP	PT Indocement Tunggul Prakarsa Tbk (INTP)	2013	1	Bukan Perataan Laba
48	JSMR	PT Jasa Marga Tbk (JSMR)	2013	0	Perataan Laba
49	KLBF	PT Kalbe Farma Tbk (KLBF)	2013	0	Perataan Laba
50	LPKR	PT Lippo Karawaci Tbk (LPKR)	2013	1	Bukan Perataan Laba
51	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2013	0	Perataan Laba
52	PTBA	PT Tambang Batubara Bukit Asam Tbk (PTBA)	2013	0	Perataan Laba
53	SMGR	PT Semen Gresik Tbk (SMGR)	2013	0	Perataan Laba
54	UNTR	PT United Tractors Tbk (UNTR)	2013	0	Perataan Laba
55	UNVR	PT Unilever Indonesia Tbk (UNVR)	2013	1	Bukan Perataan Laba
56	GGRM	PT Gudang Garam Tbk (GGRM)	2014	0	Perataan Laba
57	INDF	PT Indofood Sukses Makmur Tbk (INDF)	2014	1	Bukan Perataan Laba
58	INTP	PT Indocement Tunggul Prakarsa Tbk (INTP)	2014	1	Bukan Perataan Laba
59	JSMR	PT Jasa Marga Tbk (JSMR)	2014	0	Perataan Laba

60	KLBF	PT Kalbe Farma Tbk (KLBF)	2014	1	Bukan Perataan Laba
61	LPKR	PT Lippo Karawaci Tbk (LPKR)	2014	0	Perataan Laba
62	LSIP	PT PP London Sumatra Indonesia Tbk (LSIP)	2014	1	Bukan Perataan Laba
63	PTBA	PT Tambang Batubara Bukit Asam Tbk (PTBA)	2014	0	Perataan Laba
64	SMGR	PT Semen Gresik Tbk (SMGR)	2014	0	Perataan Laba
65	UNTR	PT United Tractors Tbk (UNTR)	2014	0	Perataan Laba
66	UNVR	PT Unilever Indonesia Tbk (UNVR)	2014	1	Bukan Perataan Laba

## Lampiran 4

**Data Hasil Uji SPSS pada Perusahaan LQ45 tahun 2009 s/d 2014****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	66	3.68	71.51	17.1886	12.96474
DER	66	.05	2.45	.7408	.56236
UP	66	14.70	18.27	16.7265	.80725
Valid N (listwise)	66				

**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	66	100.0
	Missing Cases	0	.0
	Total	66	100.0
Unselected Cases		0	.0
Total		66	100.0

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

**Dependent Variable Encoding**

Original Value	Internal Value
Perata Laba	0
Bukan Perata Laba	1



**Dependent Variable Encoding**

Original Value	Internal Value
Perata Laba	0
Bukan Perata Laba	1

**Classification Table<sup>a,b</sup>**

Observed		Predicted			
		Eckel		Percentage Correct	
		Perata Laba	Bukan Perata Laba		
Step 0	Eckel	Perata Laba	41	0	100.0
		Bukan Perata Laba	25	0	.0
Overall Percentage					62.1

a. Constant is included in the model.

b. The cut value is .500

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-.495	.254	3.801	1	.051	.610

**Variables not in the Equation**

			Score	df	Sig.
Step 0	Variables	ROA	2.208	1	.137
		DER	1.608	1	.205
		ASSET	2.410	1	.121
Overall Statistics			5.217	3	.157

**Block 1: Method = Enter****Iteration History<sup>a,b,c,d</sup>**

Iteration	-2 Log likelihood	Coefficients			
		Constant	ROA	DER	ASSET
Step 1 1	82.035	-8.517	-.010	-.667	.519
2	81.535	-8.380	-.023	-.893	.529
3	81.511	-8.240	-.027	-.952	.526
4	81.511	-8.232	-.027	-.955	.525
5	81.511	-8.232	-.027	-.955	.525

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 87.578

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Omnibus Tests of Model Coefficients**

	Chi-square	df	Sig.
Step 1 Step	6.067	3	.108
Block	6.067	3	.108
Model	6.067	3	.108

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	81.511 <sup>a</sup>	.088	.120

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	7.783	7	.352

**Contingency Table for Hosmer and Lemeshow Test**

		Eckel = Perata Laba		Eckel = Bukan Perata Laba		Total
		Observed	Expected	Observed	Expected	
Step 1	1	6	6.358	1	.642	7
	2	4	5.167	3	1.833	7
	3	6	4.839	1	2.161	7
	4	5	4.628	2	2.372	7
	5	6	4.402	1	2.598	7
	6	3	4.069	4	2.931	7
	7	2	3.767	5	3.233	7
	8	5	3.392	2	3.608	7
	9	4	4.379	6	5.621	10

**Classification Table<sup>a</sup>**

	Observed	Predicted			
		Eckel		Percentage Correct	
		Perata Laba	Bukan Perata Laba		
Step 1	Eckel	Perata Laba	32	9	78.0
		Bukan Perata Laba	18	7	28.0
	Overall Percentage				59.1

**Classification Table<sup>a</sup>**

Observed		Predicted			
		Eckel		Percentage Correct	
		Perata Laba	Bukan Perata Laba		
Step 1	Eckel	Perata Laba	32	9	78.0
		Bukan Perata Laba	18	7	28.0
Overall Percentage					59.1

a. The cut value is .500

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 <sup>a</sup>	ROA	-.027	.034	.622	1	.430	.973
	DER	-.955	.609	2.464	1	.117	.385
	ASSET	.525	.445	1.396	1	.237	1.691
	Constant	-8.232	7.682	1.149	1	.284	.000

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

**Correlation Matrix**

		Constant	ROA	DER	ASSET
Step 1	Constant	1.000	-.530	.139	-.995
	ROA	-.530	1.000	.211	.464
	DER	.139	.211	1.000	-.210
	ASSET	-.995	.464	-.210	1.000