

LAMPIRAN 1

PERUSAHAAN FARMASI

(SAMPEL PERUSAHAAN)

NO	KODE	NAMA PERUSAHAAN
1	DVLA	PT Darya Varial Laboratoria Tbk
2	INAF	PT Indofarma (Persero) Tbk
3	KAEF	PT Kimia Farma ( Persero) Tbk
4	KLBF	PT kalbe Farma Tbk
5	MERK	PT Merck Tbk
6	PYFA	PT Pyridam Farma Tbk
7	SCPI	PT Schering Plough Indonesia Tbk
8	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
9	TSPC	PT Tempo Scan Pasific Tbk

## LAMPIRAN 2

## PERHITUNGAN INDEKS ECKEL

TAHUN	KODE	PERUSAHAAN	CVΔI	CVΔS	INDEKS ECKEL	STATUS 1=Perataan Laba 0=Bukan Perataan Laba
2009	DVLA	PT Darya Varial Laboratoria Tbk	2,65	4,80	(2,15)	1
	INAF	PT Indofarma (Persero) Tbk	0,61	(1,39)	2,00	0
	KAEF	PT Kimia Farma ( Persero) Tbk	1,03	0,57	0,46	1
	KLBF	PT kalbe Farma Tbk	0,71	(0,33)	1,04	0
	MERK	PT Merck Tbk	3,56	1,60	2,97	0
	PYFA	PT Pyridam Farma Tbk	(703)	0,55	(7,58)	1
	SCPI	PT Schering Plough Indonesia Tbk	(0,27)	0,35	(0,62)	1
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	0,16	11,0	(10,8)	1
	TSPC	PT Tempo Scan Pasific Tbk	1,20	0,56	0,64	1
2010	DVLA	PT Darya Varial Laboratoria Tbk	0,29	0,57	(3,03)	1
	INAF	PT Indofarma (Persero) Tbk	(0,50)	3,78	1,29	0
	KAEF	PT Kimia Farma ( Persero) Tbk	0,04	0,36	(5,11)	1
	KLBF	PT kalbe Farma Tbk	1,10	5,11	0,68	1
	MERK	PT Merck Tbk	2,03	0,68	(7,20)	1
	PYFA	PT Pyridam Farma Tbk	(1,64)	0,36	0,43	1
	SCPI	PT Schering Plough Indonesia Tbk	1,06	(0,01)	0,80	1
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	0,36	0,65	(13,05)	1
	TSPC	PT Tempo Scan Pasific Tbk	0,98	0,05	0,69	1
2011	DVLA	PT Darya Varial Laboratoria Tbk	0,28	(0,02)	(4,55)	1
	INAF	PT Indofarma (Persero) Tbk	(1,50)	(11,0)	(1,12)	1

	KAEF	PT Kimia Farma ( Persero) Tbk	5,99	0,11	5,61	0
	KLBF	PT kalbe Farma Tbk	1,10	0,73	0,83	1
	MERK	PT Merck Tbk	2,03	0,28	(12,63)	1
	PYFA	PT Pyridam Farma Tbk	(0,57)	0,17	(0,23)	1
	SCPI	PT Schering Plough Indonesia Tbk	2,10	0,18	1,92	0
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	2,43	0,47	0,03	1
	TSPC	PT Tempo Scan Pasific Tbk	0,44	0,31	(0,26)	1
2012	DVLA	PT Darya Varial Laboratoria Tbk	(0,23)	0,51	8,62	0
	INAF	PT Indofarma (Persero) Tbk	(0,47)	17,26	0,60	1
	KAEF	PT Kimia Farma ( Persero) Tbk	5,99	0,11	5,57	0
	KLBF	PT kalbe Farma Tbk	1,10	(0,12)	0,77	1
	MERK	PT Merck Tbk	2,03	2,08	(56,37)	1
	PYFA	PT Pyridam Farma Tbk	(0,74)	(0,28)	(0,59)	1
	SCPI	PT Schering Plough Indonesia Tbk	2,10	(0,12)	1,68	0
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	2,43	(0,38)	2,42	0
	TSPC	PT Tempo Scan Pasific Tbk	0,44	(0,15)	0,17	1
2013	DVLA	PT Darya Varial Laboratoria Tbk	1,26	2,27	(1,79)	1
	INAF	PT Indofarma (Persero) Tbk	(0,98)	(67,1)	(0,71)	1
	KAEF	PT Kimia Farma ( Persero) Tbk	5,99	(0,84)	5,58	0
	KLBF	PT kalbe Farma Tbk	1,10	0,73	0,79	1
	MERK	PT Merck Tbk	2,03	1,56	(9,45)	1
	PYFA	PT Pyridam Farma Tbk	(0,16)	11,16	1,48	0
	SCPI	PT Schering Plough Indonesia Tbk	2,10	1,40	1,74	0
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	2,43	(0,06)	1,98	0
	TSPC	PT Tempo Scan Pasific Tbk	0,44	9,56	0,26	1

## LAMPIRAN 3

## PERHITUNGAN DATA SAMPEL

TAHUN	KODE	PERUSAHAAN	Profitabilitas	Financial Leverage	Perataan Laba
2009	DVLA	PT Darya Varial Laboratoria Tbk	0,13	0,29	1
	INAF	PT Indofarma (Persero) Tbk	0,01	0,06	0
	KAEF	PT Kimia Farma ( Persero) Tbk	0,06	0,04	1
	KLBF	PT kalbe Farma Tbk	0,21	0,33	0
	MERK	PT Merck Tbk	0,41	0,18	0
	PYFA	PT Pyridam Farma Tbk	0,05	0,27	1
	SCPI	PT Schering Plough Indonesia Tbk	1,19	0,90	1
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	5,00	0,17	1
	TSPC	PT Tempo Scan Pasific Tbk	0,15	0,14	1
2010	DVLA	PT Darya Varial Laboratoria Tbk	0,12	0,41	1
	INAF	PT Indofarma (Persero) Tbk	0,04	0,07	0
	KAEF	PT Kimia Farma ( Persero) Tbk	0,84	0,49	1
	KLBF	PT kalbe Farma Tbk	0,18	0,27	1
	MERK	PT Merck Tbk	0,37	0,20	1
	PYFA	PT Pyridam Farma Tbk	0,04	0,30	1
	SCPI	PT Schering Plough Indonesia Tbk	0,66	0,09	1
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	0,34	0,27	1
	TSPC	PT Tempo Scan Pasific Tbk	0,14	0,36	1
2011	DVLA	PT Darya Varial Laboratoria Tbk	0,13	0,33	1
	INAF	PT Indofarma (Persero) Tbk	0,03	0,83	1
	KAEF	PT Kimia Farma ( Persero) Tbk	0,09	0,43	0
	KLBF	PT kalbe Farma Tbk	0,18	0,28	1
	MERK	PT Merck Tbk	0,39	0,18	1

	PYFA	PT Pyridam Farma Tbk	0,04	0,43	1
	SCPI	PT Schering Plough Indonesia Tbk	0,08	0,10	0
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	0,03	2,45	1
	TSPC	PT Tempo Scan Pasific Tbk	0,13	0,40	1
2012	DVLA	PT Darya Varial Laboratoria Tbk	0,13	0,28	0
	INAF	PT Indofarma (Persero) Tbk	0,03	0,83	1
	KAEF	PT Kimia Farma ( Persero) Tbk	0,09	0,45	0
	KLBF	PT kalbe Farma Tbk	0,17	0,33	1
	MERK	PT Merck Tbk	0,18	0,37	1
	PYFA	PT Pyridam Farma Tbk	0,03	0,55	1
	SCPI	PT Schering Plough Indonesia Tbk	0,02	0,09	0
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	0,03	0,27	0
	TSPC	PT Tempo Scan Pasific Tbk	0,13	0,38	1
2013	DVLA	PT Darya Varial Laboratoria Tbk	0,08	0,29	1
	INAF	PT Indofarma (Persero) Tbk	0,04	1,19	1
	KAEF	PT Kimia Farma ( Persero) Tbk	0,08	0,52	0
	KLBF	PT kalbe Farma Tbk	0,08	0,41	1
	MERK	PT Merck Tbk	0,25	0,36	1
	PYFA	PT Pyridam Farma Tbk	0,01	0,86	0
	SCPI	PT Schering Plough Indonesia Tbk	0,03	0,30	0
	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	0,01	0,10	0
	TSPC	PT Tempo Scan Pasific Tbk	0,11	0,37	1

## LAMPIRAN 4

### Hasil Output SPSS Statistik Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PL	45	.00	1.00	.6889	.46818
ROA	45	.01	5.00	.2787	.75501
DER	45	.04	40.00	1.2849	5.91565
Valid N (listwise)	45				

### Hasil Output Cox dan Snell's Rsquare

#### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	43.543 <sup>a</sup>	.238	.336

### Hasil Output Hosmer and Lemeshow's Goodness of Fit Test

Step	Chi-square	df	Sig.
1	7.406	7	.388

**Hasil Output Uji Omnibus Tests of Model Coefficients**

	Chi-square	df	Sig.
Step	12.256	2	.002
Step 1 Block	12.256	2	.002
Model	12.256	2	.002

**Hasil Output Variables in the Equation**

	B	S.E.	Wald	Df	Sig.	Exp(B)
ROA	9.451	4.762	3.938	1	.047	12722.536
Step 1 <sup>a</sup> DER	3.071	1.806	2.891	1	.089	21.555
Constant	-1.490	.907	2.695	1	.101	.225

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

**Hasil Uji Kolmogorov-Smirnov Setelah Transformasi**

**One-Sample Kolmogorov-Smirnov Test**

		LNROA	LNDER
N		45	45
Normal Parameters <sup>a,b</sup>	Mean	-2.2964	-1.1108
	Std. Deviation	1.27444	1.08439
	Absolute	.102	.164
Most Extreme Differences	Positive	.102	.164
	Negative	-.082	-.161
Kolmogorov-Smirnov Z		.683	1.103
Asymp. Sig. (2-tailed)		.739	.175

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Multikolinearitas

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
1 (Constant)	.167		
ROA	.007	1.000	1.000
DER	.053	1.000	1.000

Sumber : output SPSS, data diolah oleh penulis

### Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: PL

