

LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan Industri Dasar dan Kimia

NO	KODE	NAMA PERUSAHAAN
1	AMFG	Asahimas Flat Glass Tbk
2	ARNA	Arwana Citra Mulia Tbk
3	TOTO	Surya Toto Indonesia Tbk
4	ALMI	Alumindo Light Metal Industry Tbk
5	LION	Lion Metal Works Tbk
6	LMSH	Lionmesh Prima Tbk
7	PICO	Pelangi Indah Canindo Tbk
8	BRNA	Berlina Tbk
9	TRST	Trias Sentosa Tbk
10	CPIN	Charoen Pokphand Indonesia Tbk
11	INTP	Indocement Tunggal Prakasa Tbk
12	BUDI	Budi Acid Jaya Tbk
13	BTON	Beton Jaya Manunggal Tbk
14	SMGR	Semen Gresik Tbk
15	SMCB	Holcim Indonesia Tbk
16	APLI	Asiaplast Industries Tbk
17	SRSN	Indo Acitama Tbk

LAMPIRAN 2

Hasil Olahan Data Industri Dasar dan Kimia Periode 2010- 2014

(perhitungan ukuran perusahaan, pertumbuhan penjualan (sales growth), current ratio, debt to equity ratio (DER), return on asset (ROA), dan umur perusahaan (AGE)).

No	Tahun	Kode	Ukuran Perusahaan (X1)	Sales Growth (X2)	Current Ratio (X3)	DER (X4)	ROA (X5)	AGE (X6)
1	2010	AMFG	2.372.657.000.000	0.2683	6.2965	0.2233	0.185	15
2	2010	ARNA	837.154.085.922	0.1626	0.9716	1.1208	0.1287	9
3	2010	TOTO	1.091.583.115.098	0.144	2.0974	0.73	0.2382	20
4	2010	ALMI	1.504.154.332.712	0.7211	0.8648	1.9738	0.0399	13
5	2010	LION	303.899.974.798	0.0523	9.4411	0.1692	0.1654	17
6	2010	LMSH	78.200.046.845	0.29	2.4445	0.6715	0.1464	20
7	2010	PICO	570.360.266.065	-0.0343	1.0266	2.2482	0.0931	14
8	2010	BRNA	550.907.476.933	0.0581	1.3316	1.4598	0.1109	21
9	2010	TRST	2.029.558.232.720	0.1107	1.2352	0.6394	0.0875	20
10	2010	CPIN	6.518.276.000.000	0.0349	2.9251	0.4567	0.4236	19
11	2010	INTP	15.346.146.000.000	0.0531	8.3364	0.1714	0.262	21
12	2010	BUDI	1.967.633.000.000	0.192	1.0293	1.5276	0.0685	15
13	2010	BTON	89.824.014.717	-0.039	3.5972	0.2272	0.1303	9
14	2010	SMGR	15.562.998.946	-0.003	2.917	0.2851	0.2884	19
15	2010	SMCB	10.437.249.000.000	0.0028	1.6619	0.5293	0.0128	13
16	2010	APLI	334.950.548.997	-0.0028	1.7587	0.4597	0.0627	10
17	2010	SRSN	364.004.769.000	-0.0274	2.4239	0.5947	0.6137	17
18	2011	AMFG	2.690.595.000.000	0.0701	4.4229	0.2542	0.166	16
19	2011	ARNA	831.507.593.676	0.1114	1.0158	0.921	0.1562	10
20	2011	TOTO	1.339.570.029.820	0.1965	1.8827	0.7613	0.2187	21
21	2011	ALMI	1.791.523.164.727	0.1957	1.2135	2.4678	0.0253	14
22	2011	LION	365.815.749.593	0.2915	7.033	0.2111	0.1837	18
23	2011	LMSH	98.019.132.648	0.2889	2.3315	0.7135	0.1545	21
24	2011	PICO	561.840.337.025	0.0596	1.1625	1.9899	0.142	15
25	2011	BRNA	643.963.801.000	0.1953	1.0093	1.5302	0.1241	22
26	2011	TRST	2.132.449.783.092	0.1606	1.3938	0.6077	0.0897	21
27	2011	CPIN	8.848.204.000.000	0.191	3.3323	0.4296	0.3401	20
28	2011	INTP	18.151.331.000.000	0.2469	10.9638	0.1536	0.2434	22
29	2011	BUDI	2.123.285.000.000	0.1787	1.2504	1.618	0.0845	16
30	2011	BTON	118.715.558.433	0.2011	3.1376	0.2886	0.1878	10
31	2011	SMGR	19.661.602.767	0.1418	2.6465	0.3453	0.2488	20
32	2011	SMCB	10.950.501.000.000	0.2623	1.4658	0.4548	0.1534	14

33	2011	APLI	333.352.457.870	0.087	1.4028	0.5058	0.049	11
34	2011	SRSN	361.182.183.000	0.1297	3.1748	0.4319	0.1053	18
35	2012	AMFG	3.115.421.000.000	0.1005	3.887	0.2679	0.1489	17
36	2012	ARNA	937.359.770.277	-0.3544	1.1662	0.5583	0.2265	11
37	2012	TOTO	1.552.663.914.388	0.175	2.1544	0.6953	0.2166	22
38	2012	ALMI	1.881.568.513.922	-0.1075	1.292	2.2006	0.0014	15
39	2012	LION	433.497.042.140	0.2441	9.3446	0.1658	0.2391	19
40	2012	LMSH	128.547.715.366	0.075	4.0674	0.3181	0.3506	22
41	2012	PICO	594.616.098.268	-0.045	1.2414	1.9863	0.1316	16
42	2012	BRNA	770.383.930.000	0.2321	0.9736	0.2271	0.1394	23
43	2012	TRST	2.188.129.039.119	-0.0379	1.3033	0.6173	0.0446	22
44	2012	CPIN	12.348.627.000.000	0.1867	3.3128	0.5103	0.2801	21
45	2012	INTP	22.755.160.000.000	0.245	6.0276	0.1718	0.2583	23
46	2012	BUDI	2.299.672.000.000	-0.0833	1.1316	1.6924	0.038	17
47	2012	BTON	145.100.528.067	0.0088	3.2959	0.2820	0.2162	11
48	2012	SMGR	26.579.083.786	0.1966	1.7059	0.4632	0.2326	21
49	2012	SMCB	12.168.517.000.000	0.1977	1.4046	0.4455	0.1675	15
50	2012	APLI	333.867.300.446	0.1143	1.4367	0.527	0.0617	12
51	2012	SRSN	402.108.960.000	-0.0083	2.7521	0.4937	0.0777	19
52	2013	AMFG	3.539.393.000.000	0.1257	4.1778	0.2821	0.1274	18
53	2013	ARNA	1.135.244.802.060	0.2715	1.2993	0.4842	0.2787	12
54	2013	TOTO	1.746.177.682.568	0.0853	2.195	0.6861	0.1851	23
55	2013	ALMI	2.752.078.229.707	-0.1087	1.0591	3.1867	0.0083	16
56	2013	LION	498.567.897.161	-0.0007	6.7289	0.1991	0.1705	20
57	2013	LMSH	141.697.598.705	0.1485	4.1966	0.2827	0.1372	23
58	2013	PICO	621.400.236.614	0.1537	1.3135	1.8898	0.1389	17
59	2013	BRNA	1.125.132.715.000	0.1482	0.8117	2.6783	0.0277	24
60	2013	TRST	3.260.919.505.192	0.0431	1.1429	0.9073	0.0298	23
61	2013	CPIN	15.722.197.000.000	0.2042	3.7923	0.58	0.2276	22
62	2013	INTP	26.607.241.000.000	0.081	6.1481	0.158	0.2279	24
63	2013	BUDI	2.382.875.000.000	0.1192	1.0763	1.6921	0.0655	18
64	2013	BTON	176.136.296.407	-0.2675	3.6308	0.2688	0.1656	12
65	2013	SMGR	30.792.884.092	0.2502	1.8824	0.4123	0.2247	22
66	2013	SMCB	14.894.990.000.000	0.0749	0.3326	0.6978	0.1241	16
67	2013	APLI	303.594.490.546	1.5651	1.8408	0.3944	0.0116	13
68	2013	SRSN	420.782.548.000	0.0213	3.2813	0.3385	0.0949	20
69	2014	AMFG	3.918.391.000.000	0.1417	11.1033	0.2304	0.1526	19
70	2014	ARNA	1.259.175.442.875	0.1873	1.6075	0.3858	0.2767	13
71	2014	TOTO	2.027.288.693.678	0.2	2.1085	0.6466	0.1884	24
72	2014	ALMI	3.212.438.981.224	0.1619	1.0247	4.0113	0.0005	17
73	2014	LION	600.102.716.315	0.1317	3.6947	0.3516	0.1047	21
74	2014	LMSH	139.915.598.255	-0.0279	5.5679	0.2067	0.0787	24
75	2014	PICO	626.626.507.164	0.0144	1.6585	1.7115	0.1308	18
76	2014	BRNA	1.334.085.916.000	0.3099	1.0467	2.6413	0.1002	25

77	2014	TRST	3.261.285.495.052	0.2335	1.2378	0.8514	0.0325	24
78	2014	CPIN	20.862.439.000.000	0.1359	2.2407	0.9064	0.1135	23
79	2014	INTP	28.884.973.000.000	0.0698	4.9337	0.1654	0.2069	25
80	2014	BUDI	2.476.982.000.000	-0.1108	1.0459	1.712	0.0534	19
81	2014	BTON	174.157.547.015	-0.1721	5.0554	0.1877	0.0432	13
82	2014	SMGR	34.314.666.027	0.1015	2.209	0.3725	0.2066	23
83	2014	SMCB	17.195.352.000.000	0.087	0.6017	0.9633	0.0751	17
84	2014	APLI	273.126.657.794	-0.6664	2.879	0.2125	0.0597	14
85	2014	SRSN	463.347.124.000	0.2052	2.871	0.4091	0.086	21

LAMPIRAN 3

Perhitungan Perataan Laba Periode 2010- 2014

No	Tahun	Kode	CV ΔI	CV ΔS	Indeks Eckel	1= perataan laba
						0= bukan perataan laba
1	2010	AMFG	1.5067	0.2051	7.3478	0
2	2010	ARNA	0.1713	1.4021	0.1222	1
3	2010	TOTO	0.2212	0.2941	0.7520	1
4	2010	ALMI	-1.6124	1.7879	-0.9018	1
5	2010	LION	0.7292	0.1282	5.6886	0
6	2010	LMSH	2.2126	0.6514	3.3965	0
7	2010	PICO	0.3898	0.5350	0.7287	1
8	2010	BRNA	1.0765	0.0966	11.1411	0
9	2010	TRST	-0.1406	0.4155	-0.3384	1
10	2010	CPIN	9.9764	0.0780	127.9197	0
11	2010	INTP	0.4232	0.1333	3.1756	0
12	2010	BUDI	-9.0699	1.5242	-5.9504	1
13	2010	BTON	-1.2654	-0.2969	4.2618	0
14	2010	SMGR	0.3052	0.0077	39.3900	0
15	2010	SMCB	-0.6636	0.0081	-81.4333	1
16	2010	APLI	-0.2547	-0.0012	-0.2535	1
17	2010	SRSN	-0.4810	-0.0091	-0.4719	1
18	2011	AMFG	0.0344	0.1176	0.2926	1
19	2011	ARNA	0.1809	1.1169	0.1620	1
20	2011	TOTO	0.4901	0.4592	1.0673	0
21	2011	ALMI	-1.0454	0.8351	-1.2518	1
22	2011	LION	2.0204	0.7521	2.6863	0
23	2011	LMSH	1.5854	0.8370	1.8942	0
24	2011	PICO	0.1705	0.8957	0.1904	1
25	2011	BRNA	0.3560	0.3439	1.0351	0
26	2011	TRST	-0.1429	0.6695	-0.2135	1

27	2011	CPIN	2.5415	0.4417	5.7542	0
28	2011	INTP	0.3332	0.6528	0.5104	1
29	2011	BUDI	-0.3192	1.6906	-0.1888	1
30	2011	BTON	-13.6789	-1.4712	9.2975	0
31	2011	SMGR	0.3205	0.3611	0.8875	1
32	2011	SMCB	-2.2329	0.7625	-2.9286	1
33	2011	APLI	-0.1272	-0.0376	-0.0896	1
34	2011	SRSN	-0.4380	-0.0421	-0.3959	1
35	2012	AMFG	0.0549	0.3318	0.1655	1
36	2012	ARNA	0.7196	3.9484	0.1823	1
37	2012	TOTO	0.3591	0.4892	0.1823	1
38	2012	ALMI	-1.6975	0.5488	-3.0932	1
39	2012	LION	4.7718	0.8133	5.8675	0
40	2012	LMSH	13.5816	0.2799	48.5165	0
41	2012	PICO	0.7375	0.7175	1.0280	0
42	2012	BRNA	0.6512	0.4885	1.3333	0
43	2012	TRST	-1.6220	0.1832	-8.8542	1
44	2012	CPIN	5.3154	0.5142	10.3373	0
45	2012	INTP	1.0280	0.8077	1.2727	0
46	2012	BUDI	-1.0976	0.9291	-1.1814	1
47	2012	BTON	-7.1426	-0.0777	91.8703	0
48	2012	SMGR	0.9666	0.5714	1.6917	0
49	2012	SMCB	-3.2170	0.7253	-4.4356	1
50	2012	APLI	-0.8232	-0.0536	-0.7696	1
51	2012	SRSN	-0.2175	-0.0030	-0.2145	1
52	2013	AMFG	0.0471	0.4565	0.1033	1
53	2013	ARNA	0.8934	1.9530	0.4574	1
54	2013	TOTO	0.0123	0.2803	0.4574	1
55	2013	ALMI	-1.1211	0.4952	-2.2640	1
56	2013	LION	2.9952	0.0031	974.3961	0
57	2013	LMSH	12.0236	0.5962	20.1670	0
58	2013	PICO	3.0982	2.3392	1.3245	0
59	2013	BRNA	2.5732	0.3842	6.6968	0
60	2013	TRST	-0.5598	0.2006	-2.7907	1
61	2013	CPIN	2.5407	0.6674	3.8068	0
62	2013	INTP	0.2202	0.3326	0.6622	1
63	2013	BUDI	-0.7168	1.2184	-0.5883	1
64	2013	BTON	-1.4264	-2.3708	0.6016	1
65	2013	SMGR	0.4256	0.8702	0.4891	1
66	2013	SMCB	-4.2290	0.3293	-12.8428	1
67	2013	APLI	-0.1079	-0.8180	0.7101	1
68	2013	SRSN	-0.0298	-0.0077	-0.0220	1
69	2014	AMFG	0.6871	0.5792	1.1863	0
70	2014	ARNA	0.2708	1.7125	0.1581	1

71	2014	TOTO	1.1534	0.7132	1.6173	0
72	2014	ALMI	-2.2267	0.6570	-3.3892	1
73	2014	LION	2.2900	0.5456	4.1973	0
74	2014	LMSH	3.1198	0.1285	24.2862	0
75	2014	PICO	0.0947	0.2536	0.3734	1
76	2014	BRNA	2.7255	0.9228	2.9534	0
77	2014	TRST	-0.0566	1.1337	-0.0499	1
78	2014	CPIN	13.0565	0.5348	24.4142	0
79	2014	INTP	0.2316	0.3098	0.7475	1
80	2014	BUDI	-0.2728	1.2681	-0.2151	1
81	2014	BTON	-23.2185	-1.1174	20.7797	0
82	2014	SMGR	0.2182	0.4412	0.4946	1
83	2014	SMCB	-2.7934	0.4109	-6.7988	1
84	2014	APLI	-0.3598	-0.8934	0.5336	1
85	2014	SRSN	-0.0476	-0.0762	0.0286	1

LAMPIRAN 3

Hasil Output Data SPSS Industri dasar dan kimia periode 2010- 2014

Tabel 4.2 Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SIZE	85	15562998946.000	2888500000000	3764218452115	6394511886424
SALESGROWTH	85	-.6664	1.5651	.118218	.2287240
CURRENTRATIO	85	.3326	11.1033	2.841062	2.3404241
ROA	85	.0005	.6137	.149593	.1016814
DER	85	.1536	4.0113	.822333	.7883092
AGE	85	9	25	18.00	4.296
PL	85	0	1	.60	.493
Valid N (listwise)	85				

Sumber: Output SPSS

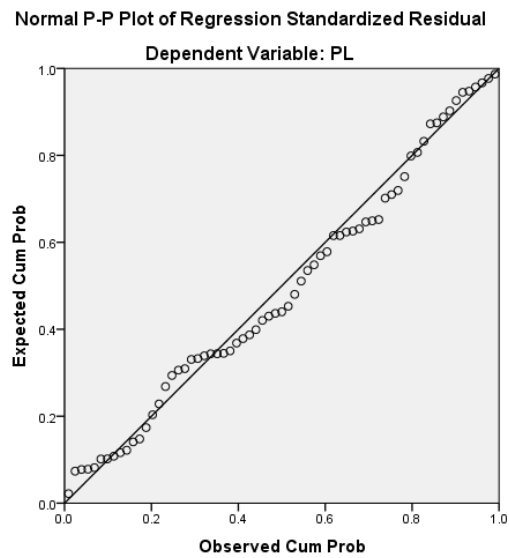
Tabel 4.4 Hasil Uji *Kolmogorov- Smirnov*

		One-Sample Kolmogorov-Smirnov Test					
		SIZE	SALESGR OWTH	CURREN T RATIO	ROA	DER	AGE
N		85	85	85	85	85	85
Normal Parameters ^{a,b}	Mean	37642184 52115.623	.118218	2.841062	.14959 3	.82233 3	18.00
	Std. Deviation	63945118 86424.612 0000	.2287240	2.3404241	.10168 14	.78830 92	4.296
Most Extreme Differences	Absolute	.331	.189	.169	.077	.241	.115
	Positive	.331	.189	.167	.077	.241	.066
	Negative	-.279	-.144	-.169	-.071	-.198	-.115
Kolmogorov-Smirnov Z		3.055	1.743	1.562	.713	2.219	1.056
Asymp. Sig. (2-tailed)		.000	.005	.015	.689	.000	.215

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Output SPSS



Sumber: Output SPSS

Gambar 4.1 Hasil Uji Normalitas

Tabel 4.6 Hasil Uji Multikolinearitas

Model	Sig.	Collinearity Statistics	
		Tolerane	VIF
(Constant)	.450		
LNSIZE	.219	.978	1.023
LNSALES GROWTH	.435	.978	1.022
LNCURRENT RATIO	.431	.367	2.727
ROA	.000	.700	1.428
LNDER	.120	.368	2.717
AGE	.746	.896	1.116

Sumber: Output SPSS

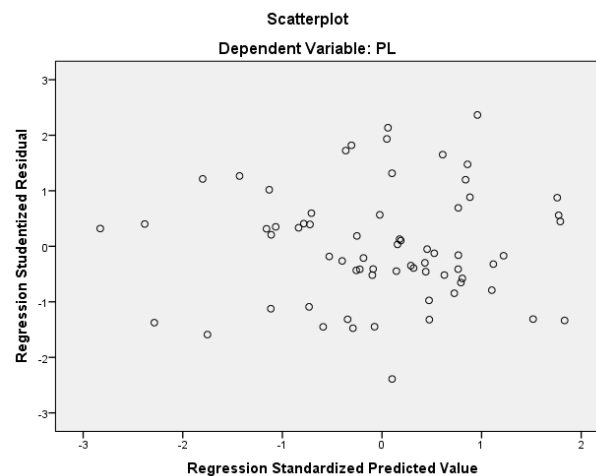
**Tabel 4.5 Hasil Uji Normalitas Data Setelah Transformasi
One-Sample Kolmogorov-Smirnov Test**

	ROA	AGE	LN SIZE	LN SALES GROWTH	LN CURRENT RATIO	LN DER	
N	85	85	85	67	85	85	
Normal Parameters ^{a,b}	Mean	.14959	18.00	27.668	-2.0510	.7770	-.5674
	Std. Deviation	3	.10168	4	1.7622	.92557	.71740
Most Extreme Differences	Absolute	.077	.115	.058	.144	.109	.092
	Positive	.077	.066	.058	.144	.109	.077
	Negative	-.071	-.115	-.058	-.137	-.084	-.092
Kolmogorov-Smirnov Z	.713	1.056	.534	1.175	1.003	.846	
Asymp. Sig. (2-tailed)	.689	.215	.938	.126	.266	.471	

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Output SPSS



Sumber: Output SPSS

Gambar 4.2 Hasil Uji Heteroskedastisitas

Tabel 4.7 Hasil Uji Statistik Durbin Watson**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.546 ^a	.298	.228	20.0699599	2.102

a. Predictors: (Constant), AGE, LNSALESGROWTH, LNDER, LNSIZE, ROA, LNCURRENTRATIO

b. Dependent Variable: PLRATIO

Sumber: Output SPSS

Tabel 4.8 Hasil Uji Hosmer dan Lemeshew's Goodness of Fit**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	9.557	8	.298

Sumber: Output SPSS

Tabel 4.9 Hasil Uji Omnibus Test of Model Coefficients**Omnibus Tests of Model Coefficients**

	Chi-square	Df	Sig.
Step	26.898	6	.000
Step 1 Block	26.898	6	.000
Model	26.898	6	.000

Sumber: Output SPSS

**Tabel 4.10 Hasil Uji Wald
Variables in the Equation**

	B	S.E.	Wald	Df	Sig.	Exp(B)
LNSIZE	.298	.178	2.790	1	.095	1.347
LNSALESGROWTH	-.373	.397	.884	1	.347	.689
LNCURRENTRATIO	-2.284	.964	5.617	1	.018	.102
Step 1 ^a ROA	-9.088	4.423	4.223	1	.040	.000
LNDER	-1.633	.783	4.346	1	.037	.195
AGE	-.131	.082	2.577	1	.108	.877
Constant	-3.762	4.890	.592	1	.442	.023

a. Variable(s) entered on step 1: LNSIZE, LNSALESGROWTH, LNCURRENTRATIO, ROA, LNDER, AGE.

Sumber: Output SPSS