

## Lampiran

**Tabel 4.1 Hasil Klasifikasi Indeks Eckel**

Status	2010	2011	2012	2013	2014	2015
Perataan Laba	6	6	6	5	7	5
Bukan Perataan Laba	4	4	4	5	3	5
Prosentase (%)	60%	60%	60%	50%	70%	50%

**Tabel 4.2 Hasil Statistik Deskriptif**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
LNROE	60	.38	5.51	2.3975	1.00312
UP	60	25.05	30.78	27.5582	1.61838
PL	60	.00	1.00	.5833	.49717
Valid N (listwise)	60				

**Tabel 4.3 Hasil Uji Kolmogorov-Smirnov**

		ROE	UP	NP
N		60	60	60
Normal Parameters <sup>a,b</sup>	Mean	13.2515	27.5582	904.6667
	Std. Deviation	33.69537	1.61838	1047.71637
Most Extreme Differences	Absolute	.275	.121	.278
	Positive	.275	.121	.278
	Negative	-.193	.089	-.207
Kolmogorov-Smirnov Z		2.126	.940	2.126
Asymp. Sig. (2-tailed)		.000	.340	.000

**Tabel 4.4 Hasil Uji Kolmogorov-Smirnov Setelah Transformasi**

		LNROE	UP	LNNP
N		47	60	60
Normal Parameters <sup>a,b</sup>	Mean	2.3975	27.5582	6.1066
	Std. Deviation	1.00312	1.61838	1.24899
	Absolute	.100	.121	.117
Most Extreme Differences	Positive	.100	.121	.102
	Negative	-.080	-.089	-.117
Kolmogorov-Smirnov Z		.684	.940	.906
Asymp. Sig. (2-tailed)		.738	.340	.385

**Tabel 4.5 Hasil Uji Multikolinearitas**

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
1 (Constant)	.009		
LNROE	.370	.903	1.107
UP	.000	.576	1.737
PL	.003	.818	1.223

**Tabel 4.6 Hasil uji Autokorelasi**

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.712 <sup>a</sup>	.506	.459	.96069	2.252

a. Predictors: (Constant), LNROE, UP, PL

b. Dependent Variable: LNNP

**Tabel 4.7 Hasil Uji Omnibus Tests of Model Coefficients**

	Chi-square	Df	Sig.
Step 1 Step	9.299	2	.026
Block	9.299	2	.026
Model	9.299	2	.026

**Tabel 4.8 Uji Hosmer and Lemeshow's Goodness of Fit**

Step	Chi-square	Df	Sig.
1	3.761	7	.807

**Tabel 4.9 Hasil Uji Wald**

	B	S.E.	Wald	Df	Sig.	Exp(B)
LNROE	-.192	.339	.320	1	.571	.826
Step 1 <sup>a</sup> UP	.724	.313	5.346	1	.021	2.064
Constant	-17.432	8.198	4.521	1	.033	.000

a. Variable(s) entered on step 1: LNROE, UP.

**Tabel 4.10 Hasil Uji Nagelkerke R Square**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	55.665 <sup>a</sup>	.180	.240

**Tabel 4.11 Hasil Uji Parsial T-test**

**Coefficients**

Model		T	Sig.
1	(Constant)	-2.746	.009
	LNROE	.906	.370
	UP	4.146	.000
	PL	3.203	.003

a. Dependent Variable: LNNP

**Tabel 4.12 Hasil Uji Signifikan Simultan (Uji Statistik F)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	39.766	3	9.941	10.772	.000 <sup>b</sup>
	Residual	38.763	42	.923		
	Total	78.528	46			

a. Dependent Variable: LNNP

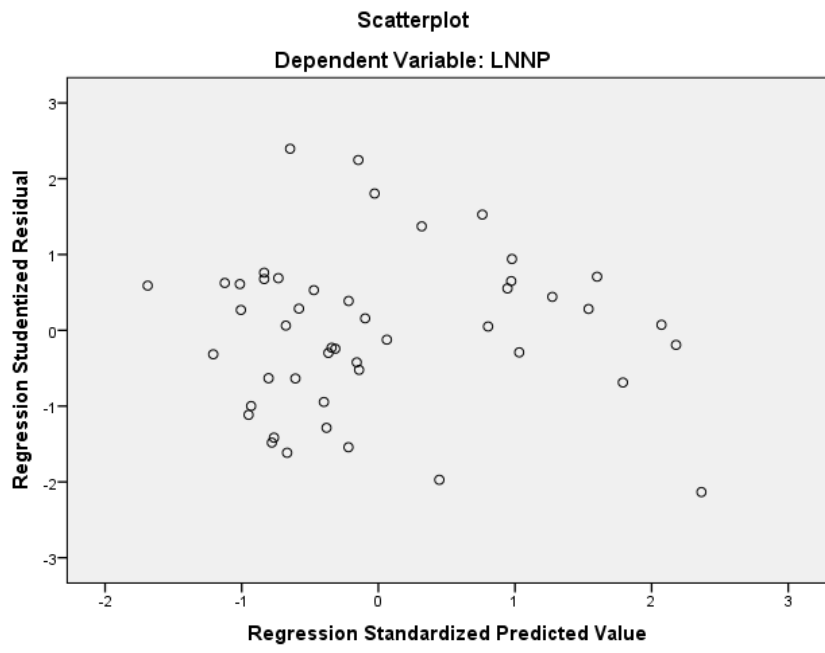
b. Predictors: (Constant), LNROE, UP, PL

**Tabel 4.13 Tabel Coefficients**

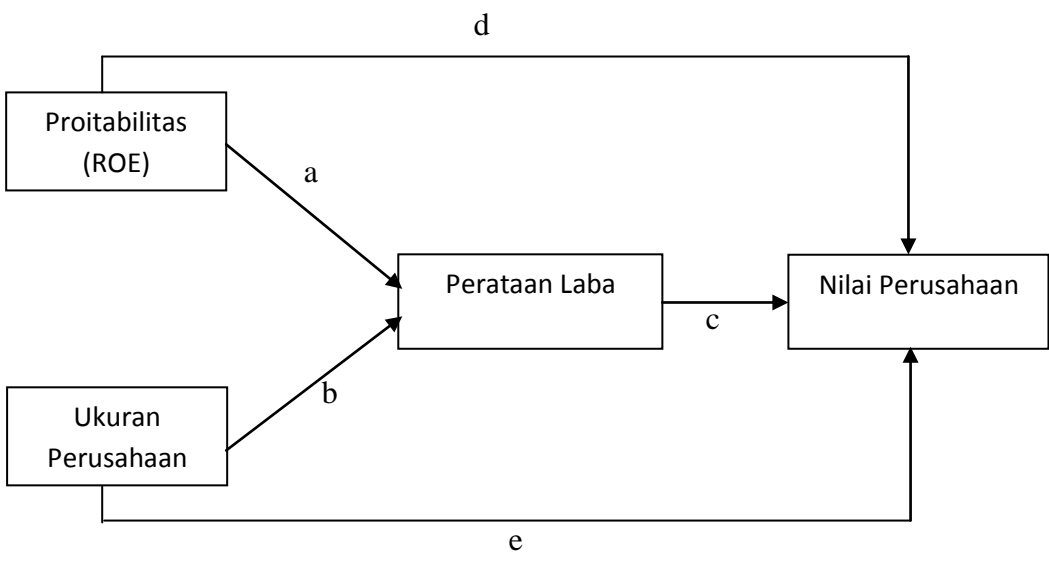
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9.303	3.388		-2.746	.009
	LNROE	.135	.149	.103	.906	.370
	UP	.543	.131	.592	4.146	.000
	PL	.995	.311	.384	3.203	.003

a. Dependent Variable : LNNP



**Gambar 4.1 Hasil Uji Heteroskedastisitas**



**Gambar 4.2 Analisis Jalur**

### Daftar Perusahaan yang melakukan Perataan Laba

<b>Nama Perusahaan</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
PT Barito Pacific Tbk (BRPT)	1	1	1	1	1	1
PT Budi Starch & Sweetener Tbk (BRPT)	0	0	0	0	0	0
PT Duta Pertiwi Nusantara Tbk (DPNS)	1	1	1	1	1	1
PT Ekadharma International Tbk (EKAD)	1	1	1	1	1	1
PT Eterindo Wahanatama Tbk (ETWA)	1	1	1	1	1	1
PT Intan Wijaya International Tbk (INCI)	0	0	0	0	0	0
PT Sorini Agro Asia Corporindo Tbk (SOBI)	1	1	1	0	1	0
PT Indo Acidatama Tbk (SRSN)	0	0	0	0	1	0
PT Chandra Asri Petrochemical Tbk (TPIA)	0	0	0	0	0	0
PT Chandra Asri Petrochemical Tbk (UNIC)	1	1	1	1	1	1