

LAMPIRAN

Lampiran 1
Klasifikasi ROA

	Tahun	Kode	Laba	Total Asset	ROA
nilai ROA diatas <i>mean</i>	2012	HRUM	161,670,125	538,639,301	0.3001
		ITMG	432,043	1,491,224	0.2897
		KKGI	23,589,823	103,801,508	0.2273
		MYOH	117,799,049	1,292,581,025	0.0911
		PTBA	2,909,421	12,728,981	0.2286
		MITI	22,090,674,433	148,540,732,335	0.1487
nilai ROA dibawah <i>mean</i>		ADRO	383,307	6,692,256	0.0573
		BSSR	9,783,589	139,309,783	0.0702
		GEMS	178,934,525,099	3,440,326,009,433	0.0520
		PTRO	2,253	529,742	0.0043
		TOBA	11,932,682	261,526,500	0.0456
		INCO	67,494	2,333,080	0.0289
		TINS	431,588	6,101,007	0.0707
		ARTI	51,857,031,148	1,432,238,854,121	0.0362
		BIPI	8,672	4,479,157	0.0019
		ELSA	135,597	4,294,557	0.0316
		ENRG	27,569,754	2,072,350,845	0.0133
		ESSA	5,211,837	80,949,094	0.0644
		MEDC	24,186,530	2,655,840,704	0.0091
		RUIS	28,993,709,479	1,176,578,647,723	0.0246
		CTTH	2,759,299,965	261,438,526,210	0.0106
nilai ROA diatas <i>mean</i>	2013	HRUM	49,580,100	480,621,137	0.1032
		ITMG	230,484	1,392,140	0.1656
		KKGI	17,240,350	106,087,702	0.1625
		MYOH	173,784,084	1,815,818,263	0.0957
		PTBA	1,854,281	11,677,155	0.1588
		TOBA	34,603,793	311,647,939	0.1110
		ENRG	173,398,611	2,318,647,634	0.0748
		ESSA	12,573,050	118,277,725	0.1063
		MITI	22,002,615,533	156,993,369,479	0.1401
		ADRO	229,263	6,733,787	0.0340
		BSSR	4,734,891	159,240,491	0.0297
		GEMS	170,268,433,795	4,022,393,567,309	0.0423
		PTRO	17,308	509,242	0.0340
		INCO	38,652	2,281,119	0.0169

		TINS	544,401	7,883,294	0.0691
		ARTI	66,431,882,194	1,577,432,306,840	0.0421
		BIPI	55,311,638	1,339,688,418	0.0413
		ELSA	242,605	4,370,964	0.0555
		MEDC	39,876,124	2,531,679,470	0.0158
		RUIS	29,635,487,726	1,277,942,893,245	0.0232
		CTTH	484,079,776	326,960,068,946	0.0015
nilai ROA diatas <i>mean</i>	2014	ITMG	200,218	1,307,348	0.1531
		KKGI	8,002,278	99,568,691	0.0804
		MYOH	268,299,625	2,031,097,095	0.1321
		PTBA	2,019,214	14,812,023	0.1363
		PTRO	49,122	467,732	0.1050
		TOBA	35,800,504	300,610,242	0.1191
		INCO	172,271	2,334,190	0.0738
		ELSA	418,092	4,245,704	0.0985
		ESSA	10,318,283	139,828,663	0.0738
nilai ROA dibawah <i>mean</i>		ADRO	183,540	6,413,648	0.0286
		BSSR	2,533,846	167,190,382	0.0152
		GEMS	133,821,901,227	3,921,803,353,518	0.0341
		HRUM	2,605,953	444,106,858	0.0059
		TINS	677,368	9,752,477	0.0695
		ARTI	30,077,661,785	1,773,670,967,651	0.0170
		BIPI	26,176,628	1,428,806,851	0.0183
		ENRG	17,562,298	2,202,422,347	0.0080
		MEDC	13,186,629	2,702,446,879	0.0049
		RUIS	55,705,494,936	1,264,142,659,644	0.0441
		CTTH	1,014,318,138	366,053,299,896	0.0028
		MITI	7,609,223,732	362,678,809,663	0.0210

Lampiran 2
Klasifikasi CR

	Tahun	Kode	Aktiva lancar	Hutang Lancar	CR
nilai CR diatas <i>mean</i>	2012	GEMS	1,796,212,238,774	506,386,611,524	3.5471
		HRUM	335,580,765	107,154,190	3.1318
		ITMG	968,928	437,021	2.2171
		KKGI	48,426,676	24,864,784	1.9476
		PTBA	8,718,297	1,770,664	4.9237
		INCO	67,494	2,333,080	3.4098
		TINS	431,588	6,101,007	4.0942
		BIPI	1,318,276	629,471	2.0943
		ESSA	27,680,879	12,317,533	2.2473
		MEDC	1,144,662,180	432,172,379	2.6486
		MITI	80,451,966,612	30,859,482,120	2.6070
nilai CR dibawah <i>mean</i>		ADRO	1,413,875	899,223	1.5723
		BSSR	79,012,143	47,081,153	1.6782
		MYOH	605,025,611	656,406,693	0.9217
		PTRO	165,634	125,918	1.3154
		TOBA	106,512,473	140,537,280	0.7579
		ARTI	51,857,031,148	1,432,238,854,121	1.5203
		ELSA	135,597	4,294,557	1.3700
		ENRG	27,569,754	2,072,350,845	0.6708
		RUIS	652,354,686,340	604,913,733,248	1.0784
		CTTH	176,001,206,127	155,883,594,744	1.1291
nilai CR diatas <i>mean</i>	2013	HRUM	284,658,847	82,438,100	3.4530
		ITMG	746,328	374,674	1.9919
		PTBA	6,479,783	2,260,956	2.8659
		INCO	557,495	168,900	3.3007
		TINS	5,360,664	2,439,590	2.1974
		ARTI	482,050,048,456	129,075,809,309	3.7346
		ESSA	44,632,456	13,778,474	3.2393
		MEDC	821,446,130	410,053,890	2.0033
		MITI	98,515,506,083	25,220,775,266	3.9061
nilai CR dibawah <i>mean</i>		ADRO	1,370,879	773,679	1.7719
		BSSR	33,132,151	67,079,982	0.4939
		GEMS	1,861,966,556,285	1,015,810,673,088	1.8330
		KKGI	48,560,172	27,986,852	1.7351

		MYOH	910,680,059	525,257,514	1.7338
		PTRO	188,589	121,305	1.5547
		TOBA	130,198,784	145,451,672	0.8951
		BIPI	130,281,854	264,114,725	0.4933
		ELSA	2,492,219	1,560,197	1.5974
		ENRG	444,484,231	645,904,304	0.6882
		RUIS	721,281,005,656	645,157,795,529	1.1180
		CTTH	231,766,295,200	214,802,881,607	1.0790
nilai CR diatas <i>mean</i>	2014	GEMS	1,757,801,329,334	796,834,747,302	2.2060
		HRUM	280,935,293	78,548,349	3.5766
		PTBA	7,416,805	3,574,129	2.0751
		INCO	621,434	208,390	2.9821
		ARTI	489,123,168,777	235,665,515,571	2.0755
		MITI	145,110,640,550	57,931,096,147	2.5049
nilai CR dibawah <i>mean</i>		ADRO	1,271,632	774,595	1.6417
		BSSR	39,315,081	58,642,244	0.6704
		ITMG	569,553	364,170	1.5640
		KKGI	39,728,320	23,565,893	1.6858
		MYOH	1,021,319,762	548,502,471	1.8620
		PTRO	176,832	107,514	1.6447
		TOBA	112,496,094	90,633,530	1.2412
		TINS	6,552,176	3,512,730	1.8653
		BIPI	249,070,076	364,332,412	0.6836
		ELSA	2,236,668	1,378,311	1.6228
		ENRG	422,340,272	715,433,326	0.5903
		ESSA	25,901,844	16,015,933	1.6173
		MEDC	751,123,639	467,737,784	1.6059
		RUIS	705,457,530,595	728,273,748,903	0.9687
		CTTH	274,529,892,516	252,616,548,189	1.0867

Lampiran 3
Klasifikasi DER

	Tahun	Kode	Hutang	Modal	DER
nilai DER diatas <i>mean</i>	2012	ADRO	3,697,202	2,995,054	1.2344
		MYOH	1,021,523,918	271,057,107	3.7687
		PTRO	342,452	187,290	1.8285
		TOBA	150,582,193	110,944,307	1.3573
		ENRG	1,381,585,282	690,765,563	2.0001
		MEDC	1,812,616,519	843,224,185	2.1496
		RUIS	938,642,311,170	237,936,336,553	3.9449
		CTTH	182,686,741,400	78,751,784,810	2.3198
nilai DER dibawah <i>mean</i>		BSSR	56,841,530	82,468,253	0.6893
		GEMS	538,865,215,532	2,901,460,793,901	0.1857
		HRUM	109,999,862	428,639,439	0.2566
		ITMG	488,807	1,002,417	0.4876
		KKGI	30,502,667	73,298,841	0.4161
		PTBA	4,223,812	8,505,169	0.4966
		INCO	611,646	1,721,434	0.3553
		TINS	1,542,807	4,558,200	0.3385
		ARTI	372,954,991,962	855,759,068,630	0.4358
		BIPI	755,441	3,723,716	0.2029
		ELSA	2,252,312	2,042,245	1.1029
		ESSA	29,190,090	51,759,004	0.5640
		MITI	53,730,999,117	94,809,733,218	0.5667
nilai DER diatas <i>mean</i>	2013	MYOH	1,033,563,250	782,255,013	1.3213
		PTRO	311,666	197,576	1.5774
		TOBA	181,166,695	130,481,244	1.3885
		BIPI	864,147,070	475,541,344	1.8172
		ENRG	1,430,698,099	887,949,535	1.6112
		MEDC	1,634,923,055	896,756,415	1.8232
		RUIS	1,016,044,813,478	261,898,079,767	3.8795
		CTTH	247,724,204,360	79,235,864,586	3.1264
nilai DER dibawah <i>mean</i>		ADRO	3,538,784	3,195,003	1.1076
		BSSR	72,037,347	87,203,144	0.8261
		GEMS	1,053,418,020,786	2,968,975,546,523	0.3548
		HRUM	85,645,546	394,975,591	0.2168

		ITMG	428,285	963,855	0.4443
		KKGI	32,736,996	73,350,706	0.4463
		PTBA	4,125,586	7,551,569	0.5463
		INCO	566,853	1,714,266	0.3307
		TINS	2,991,184	4,892,110	0.6114
		ARTI	649,516,279,440	927,916,027,400	0.7000
		ELSA	2,085,850	2,285,114	0.9128
		ESSA	28,317,471	89,960,254	0.3148
		MITI	45,429,682,728	111,563,686,751	0.4072
nilai DER diatas <i>mean</i>	2014	PTRO	274,905	192,827	1.4257
		BIPI	938,806,890	489,999,961	1.9159
		ENRG	1,296,910,514	905,511,833	1.4322
		MEDC	1,782,128,121	920,318,758	1.9364
		RUIS	953,560,118,388	310,582,541,256	3.0702
		CTTH	285,803,117,172	80,250,182,724	3.5614
nilai DER dibawah <i>mean</i>		ADRO	3,155,500	3,258,148	0.9685
		BSSR	77,453,392	89,736,990	0.8631
		GEMS	840,925,836,195	3,080,877,517,323	0.2730
		HRUM	82,138,174	361,968,684	0.2269
		ITMG	408,724	898,624	0.4548
		KKGI	27,374,289	72,194,402	0.3792
		MYOH	1,027,787,269	1,003,309,826	1.0244
		PTBA	6,141,181	8,670,842	0.7083
		TOBA	158,257,656	142,352,586	1.1117
		INCO	548,837	1,785,353	0.3074
		TINS	4,144,235	5,608,242	0.7390
		ARTI	806,258,485,963	967,412,481,687	0.8334
		ELSA	1,662,708	2,582,996	0.6437
		ESSA	39,550,126	100,278,537	0.3944
		MITI	88,898,918,712	273,779,890,951	0.3247

Lampiran 4
Daftar Sampel Perusahaan Pertambangan Periode 2012-2013

No	Kode	Nama
1	ADRO	Adaro Energy Tbk
2	BSSR	Baramulti Suksessarana Tbk
3	GEMS	Golden Energy Mines Tbk
4	HRUM	Harum Energy Tbk
5	ITMG	Indo Tambangraya Megah Tbk
6	KKGI	Resource Alam Indonesia Tbk
7	MYOH	Samindo Resources Tbk
8	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk
9	PTRO	Pertosea Tbk
10	TOBA	Toba Bara Sejahtera Tbk
11	INCO	Vale Indonesia Tbk
12	TINS	Timah (Persero) Tbk
13	ARTI	Ratu Prabu Energy Tbk
14	BIPI	Benakat Integra Tbk
15	ELSA	Elnusa Tbk
16	ENRG	Energi Mega Persada Tbk
17	ESSA	Surya Esa Perkasa Tbk
18	MEDC	Medco Energi International Tbk
19	RUIS	Radiant Utama Interinsco Tbk
20	CTTH	Citatah Tbk
21	MITI	Mitra Investindo Tbk

Lampiran 5
Hasil Perhitungan ROA, CR, DER

Tahun	Kode	ROA	CR	DER
2012	ADRO	0.0573	1.5723	1.2344
	BSSR	0.0702	1.6782	0.6893
	GEMS	0.0520	3.5471	0.1857
	HRUM	0.3001	3.1318	0.2566
	ITMG	0.2897	2.2171	0.4876
	KKGI	0.2273	1.9476	0.4161
	MYOH	0.0911	0.9217	3.7687
	PTBA	0.2286	4.9237	0.4966
	PTRO	0.0043	1.3154	1.8285
	TOBA	0.0456	0.7579	1.3573
	INCO	0.0289	3.4098	0.3553
	TINS	0.0707	4.0942	0.3385
	ARTI	0.0362	1.5203	0.4358
	BIPI	0.0019	2.0943	0.2029
	ELSA	0.0316	1.3700	1.1029
	ENRG	0.0133	0.6708	2.0001
	ESSA	0.0644	2.2473	0.5640
	MEDC	0.0091	2.6486	2.1496
	RUIS	0.0246	1.0784	3.9449
	CTTH	0.0106	1.1291	2.3198
	MITI	0.1487	2.6070	0.5667
2013	ADRO	0.0340	1.7719	1.1076
	BSSR	0.0297	0.4939	0.8261
	GEMS	0.0423	1.8330	0.3548
	HRUM	0.1032	3.4530	0.2168
	ITMG	0.1656	1.9919	0.4443
	KKGI	0.1625	1.7351	0.4463
	MYOH	0.0957	1.7338	1.3213
	PTBA	0.1588	2.8659	0.5463
	PTRO	0.0340	1.5547	1.5774
	TOBA	0.1110	0.8951	1.3885
	INCO	0.0169	3.3007	0.3307
	TINS	0.0691	2.1974	0.6114
	ARTI	0.0421	3.7346	0.7000
	BIPI	0.0413	0.4933	1.8172

	ELSA	0.0555	1.5974	0.9128
	ENRG	0.0748	0.6882	1.6112
	ESSA	0.1063	3.2393	0.3148
	MEDC	0.0158	2.0033	1.8232
	RUIS	0.0232	1.1180	3.8795
	CTTH	0.0015	1.0790	3.1264
	MITI	0.1401	3.9061	0.4072
2014	ADRO	0.0286	1.6417	0.9685
	BSSR	0.0152	0.6704	0.8631
	GEMS	0.0341	2.2060	0.2730
	HRUM	0.0059	3.5766	0.2269
	ITMG	0.1531	1.5640	0.4548
	KKGI	0.0804	1.6858	0.3792
	MYOH	0.1321	1.8620	1.0244
	PTBA	0.1363	2.0751	0.7083
	PTRO	0.1050	1.6447	1.4257
	TOBA	0.1191	1.2412	1.1117
	INCO	0.0738	2.9821	0.3074
	TINS	0.0695	1.8653	0.7390
	ARTI	0.0170	2.0755	0.8334
	BIPI	0.0183	0.6836	1.9159
	ELSA	0.0985	1.6228	0.6437
	ENRG	0.0080	0.5903	1.4322
	ESSA	0.0738	1.6173	0.3944
	MEDC	0.0049	1.6059	1.9364
	RUIS	0.0441	0.9687	3.0702
	CTTH	0.0028	1.0867	3.5614
	MITI	0.0210	2.5049	0.3247

Lampiran 6 Hasil Indeks Eckel Perataan Laba

Tahun	Kode	Indeks Eckel	1 = perataan laba 0 = bukan perataan laba
2012	ADRO	1.8642	0
	BSSR	7.1598	0
	GEMS	-3.0444	1
	HRUM	0.1469	1
	ITMG	0.0076	1
	KKGI	4.2026	0
	MYOH	0.8748	1
	PTBA	-2.3004	1
	PTRO	-0.2369	1
	TOBA	-0.0168	1
	INCO	1.2990	0
	TINS	5.2670	0
	ARTI	0.7170	1
	BIPI	0.4643	1
	ELSA	-0.0800	1
	ENRG	-2.4351	1
	ESSA	2.5895	0
	MEDC	0.3116	1
	RUIS	0.4891	1
	CTTH	19.1681	0
	MITI	12.3637	0
2013	ADRO	0.2585	1
	BSSR	25.6237	0
	GEMS	-2.1760	1
	HRUM	0.9327	1
	ITMG	0.9627	1
	KKGI	1.3700	0
	MYOH	0.4387	1
	PTBA	-1.3412	1
	PTRO	-0.4694	1
	TOBA	-0.0447	1
	INCO	1.4082	0
	TINS	0.7733	1
	ARTI	1.4006	0
	BIPI	0.7909	1
	ELSA	-0.0938	1
	ENRG	-36.1899	1

	ESSA	1.7780	0
	MEDC	0.6595	1
	RUIS	0.7408	1
	CTTH	22.7764	0
	MITI	0.4854	1
2014	ADRO	0.5309	1
	BSSR	12.3442	0
	GEMS	-18.9353	1
	HRUM	1.3651	0
	ITMG	1.2037	0
	KKGI	0.5610	1
	MYOH	0.1037	1
	PTBA	5.4770	0
	PTRO	-0.0724	1
	TOBA	-0.0080	1
	INCO	1.2857	0
	TINS	0.6545	1
	ARTI	1.7624	0
	BIPI	0.8659	1
	ELSA	6.3978	0
	ENRG	-76.3601	1
	ESSA	3.5647	0
	MEDC	0.0008	1
	RUIS	0.5875	1
	CTTH	0.9827	1
	MITI	1.6351	0

Lampiran 7

Hasil Output Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	63	.0015	.3001	.072557	.0683857
CR	63	.4933	4.9237	1.941886	.9996510
DER	63	.1857	3.9449	1.127927	.9797671
PL	63	0	1	.63	.485
Valid N (listwise)	63				

Hasil Output Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test

		ROA	CR	DER
N		63	63	63
Normal Parameters ^{a,b}	Mean	.072557	1.941886	1.127927
	Std. Deviation	.0683857	.9996510	.9797671
Most Extreme Differences	Absolute	.154	.126	.168
	Positive	.154	.126	.162
	Negative	-.149	-.074	-.168
Kolmogorov-Smirnov Z		1.219	1.000	1.334
Asymp. Sig. (2-tailed)		.102	.270	.057

a. Test distribution is Normal.

b. Calculated from data.

Hasil Output Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
ROA	.837	1.194
CR	.665	1.504
DER	.644	1.553

a. Dependent Variable: PL

Hasil Output Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.343 ^a	.117	.073	.467	2.361

a. Predictors: (Constant), DER, ROA, CR

b. Dependent Variable: PL

Hasil Output *Hosmer and Lemeshow Test*

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	10.080	8	.259

Hasil Output *Omnibus Test*

Omnibus Tests of Model Coefficients

	Chi-square	Df	Sig.
Step	8.683	3	.034
Step 1 Block	8.683	3	.034
Model	8.683	3	.034

Hasil Output Variables in the Equation (uji wald)

Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Exp(B)
ROA	5.603	4.507	1.545	1	.214	271.106
CR	-.100	.341	.086	1	.769	.905
DER	1.032	.522	3.912	1	.048	2.807
Constant	-.678	1.103	.378	1	.539	.508

Hasil Output Nagelkerke R Square

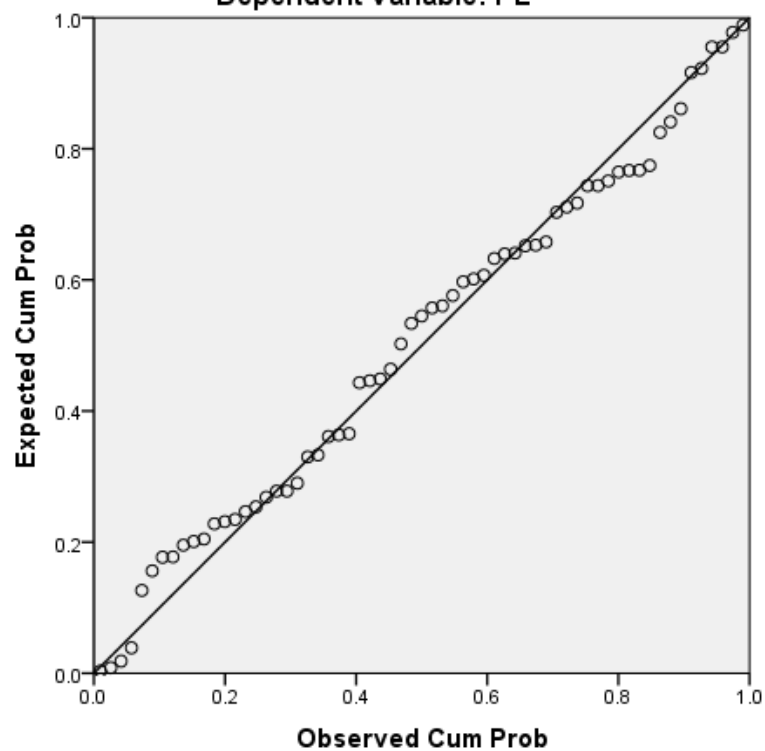
Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	74.009 ^a	.129	.176

Hasil Output Normal P-Plot

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: PL



Hasil Output Heteroskedastisitas

