LAMPIRAN

Lampiran 1 Daftar Hasil Olah Data Variabel X1, X2, X3 dan Y

Tahun	Kode Emiten	*ROE* (X1)	Ukuran Perusahaan (X2)	DER (X3)	Perataan Laba (Y)	Indeks Eckel
2008	AISA	9.58	27.6478	1.6	0.91	Perataan laba
2008	CEKA	11.85	27.1294	1.57	0.21	Perataan laba
2008	DLTA	16.11	27.2719	0.33	0.02	Perataan laba
2008	INDF	7.86	31.3096	2	0.8	Perataan laba
2008	SKLT	4.27	26.0266	0.99	9.67	Bukan perataan laba
2008	STTP	13.2	27.1638	0.72	1.9	Bukan perataan laba
2008	ULTJ	26.7	28.1728	0.51	16.07	Bukan perataan laba
2009	AISA	5.49	28.0814	1.46	1.13	Bukan perataan laba
2009	CEKA	16.4	27.0664	0.88	2.89	Bukan perataan laba
2009	DLTA	21.4	27.3571	0.12	3.65	Bukan perataan laba
2009	INDF	13.3	31.3294	1.6	0.59	Perataan laba
2009	SKLT	11.2	26.0024	0.72	2.86	Bukan perataan laba
2009	STTP	10.1	27.03	1.11	1.37	Bukan perataan laba
2009	ULTJ	5.13	28.1807	0.45	21.66	Bukan perataan laba
2010	AISA	12.7	28.2921	2.28	0.11	Perataan laba
2010	CEKA	9.5	25.1665	1.75	4.43	Bukan perataan laba
2010	DLTA	24.6	27.2865	0.19	0.11	Perataan laba
2010	INDF	15.8	31.487	0.15	2.64	Bukan perataan laba
2010	SKLT	4	26.0185	0.68	15.32	Bukan perataan laba
2010	STTP	9.5	27.1991	0.45	2.27	Bukan perataan laba
2010	ULTJ	8.7	28.3275	0.64	0.81	Perataan laba
2011	AISA	6.92	28.9093	0.86	0.72	Perataan laba
2011	CEKA	24	27.4367	1.03	106.35	Bukan perataan laba
2011	DLTA	26.16	27.2689	0.22	1.13	Bukan perataan laba
2011	INDF	17.3	31.6123	0.7	1.7	Bukan perataan laba
2011	SKLT	4.9	26.0904	0.74	0.42	Perataan laba
2011	STTP	8.71	27.5636	0.91	5.49	Bukan perataan laba
2011	ULTJ	7.22	28.4106	0.61	0.94	Perataan laba
2012	AISA	12.47	28.9836	0.9	2.22	Bukan perataan laba
2012	CEKA	13	27.6583	1.22	13.52	Bukan perataan laba
2012	DLTA	35.48	27.33 8	0.25	0.54	Perataan laba

Tahun	Kode Emiten	ROE (X1)	Ukuran Perusahaan (X2)	DER (X3)	Perataan Laba (Y)	Indeks Eckel
2012	INDF	14.5	31.714	0.74	16.05	Bukan perataan laba
2012	SKLT	6.2	26.2437	0.93	3.07	Bukan perataan laba
2012	STTP	12.87	27.854	1.16	7.58	Bukan perataan laba
2012	ULTJ	21.08	28.5151	0.44	6.74	Bukan perataan laba
2013	AISA	14.71	29.2446	1.13	0.91	Perataan laba
2013	CEKA	12	27.6983	1.02	0.78	Perataan laba
2013	DLTA	39.65	27.4883	0.28	0.49	Perataan laba
2013	INDF	9.4	31.9889	1.04	6.54	Bukan perataan laba
2013	SKLT	8.2	26.4337	1.16	0.77	Perataan laba
2013	STTP	16.49	28.0163	1.11	1.9	Bukan perataan laba
2013	ULTJ	16.13	28.6648	0.39	2.82	Bukan perataan laba
2014	AISA	10.52	29.6287	1.05	0.58	Perataan laba
2014	CEKA	8	27.8811	1.39	6.17	Bukan perataan laba
2014	DLTA	37.28	27.6229	0.3	0.61	Perataan laba
2014	INDF	13	32.0847	1.08	12.85	Bukan perataan laba
2014	SKLT	10.8	26.5272	1.16	2.83	Bukan perataan laba
2014	STTP	15.1	28.1653	1.07	0.37	Perataan laba
2014	ULTJ	12.51	28.7016	0.29	14.81	Bukan perataan laba
2015	AISA	9.42	29.835	1.28	0.54	Perataan laba
2015	CEKA	17	28.027	1.32	0.9	Perataan laba
2015	DLTA	22.5	27.6686	0.22	1.39	Bukan perataan laba
2015	INDF	8.9	32.151	1.13	0.12	Perataan laba
2015	SKLT	13.2	26.6558	1.48	1.34	Bukan perataan laba
2015	STTP	18.41	28.2831	0.9	1.32	Bukan perataan laba
2015	ULTJ	18.7	28.8951	0.26	2.07	Bukan perataan laba

Lampiran 2 Daftar Perusahaan *Food and Beverage*

No	Kode Emiten	Perusahaan
1	AISA	Tiga Pilar Sejahtera Food.Tbk
2	CEKA	Wilmar Cahaya Indonesia.Tbk *d.h* Cahaya Kalbar.Tbk
3	DLTA	Delta Djakarta.Tbk
4	INDF	Indofood Sukses Makmur.Tbk
5	SKLT	Sekar Laut.Tbk
6	STTP	Siantar Top.Tbk
7	ULTJ	Ultrajaya Milk Industry and Trading Company. Tbk

Lampiran 3 Data Hasil Uji Descriptive Statistic

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROE	56	4.00	39.65	14.2879	7.84543
UP	56	25.17	32.15	28.2283	1.70851
DER	56	.12	2.28	.8923	.49316
IS	56	.02	106.35	5.6429	14.61404
Valid N (listwise)	56				

Lampiran 4 Data Hasil Uji Normalitas Sebelum Transformasi dan Trimming

One-Sample Kolmogorov-Smirnov Test

		ROE	UP	DER	IS
N		56	56	56	56
Normal Parameters[a,b]	Mean	14.2879	28.2283	.8923	5.6429
	Std. Deviation	7.84543	1.70851	.49316	14.61404
Most Extreme Differences	Absolute	.157	.155	.083	.350
	Positive	.157	.155	.083	.292
	Negative	-.095	-.107	-.059	-.350
Kolmogorov-Smirnov Z		1.177	1.163	.621	2.621
Asymp. Sig. (2-tailed)		.125	.134	.835	.000

a. Test distribution is Normal.

b. Calculated from data.

Histogram

Dependent Variable: IS
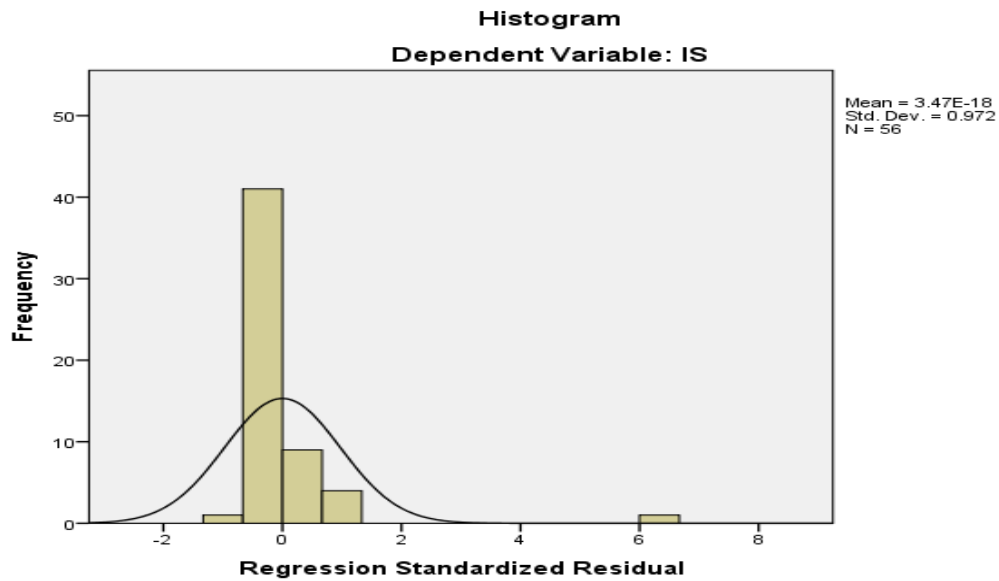
Lampiran 5 Data Hasil Uji Normalitas Sesudah Transformasi dan Trimming

One-Sample Kolmogorov-Smirnov Test

		ROE	UP	DER	LN_IS
N		54	54	54	54
Normal Parameters[a,b]	Mean	14.0743	28.2607	.9002	.5629
	Std. Deviation	7.87303	1.73176	.49599	1.32536
Most Extreme Differences	Absolute	.169	.151	.078	.070
	Positive	.169	.151	.078	.070
	Negative	-.100	-.109	-.058	-.063
Kolmogorov-Smirnov Z		1.240	1.112	.573	.516
Asymp. Sig. (2-tailed)		.092	.169	.898	.953

a. Test distribution is Normal.

b. Calculated from data.

Histogram

Dependent Variable: LN_IS

Mean = -3.33E-16
Std. Dev. = 0.971
N = 54
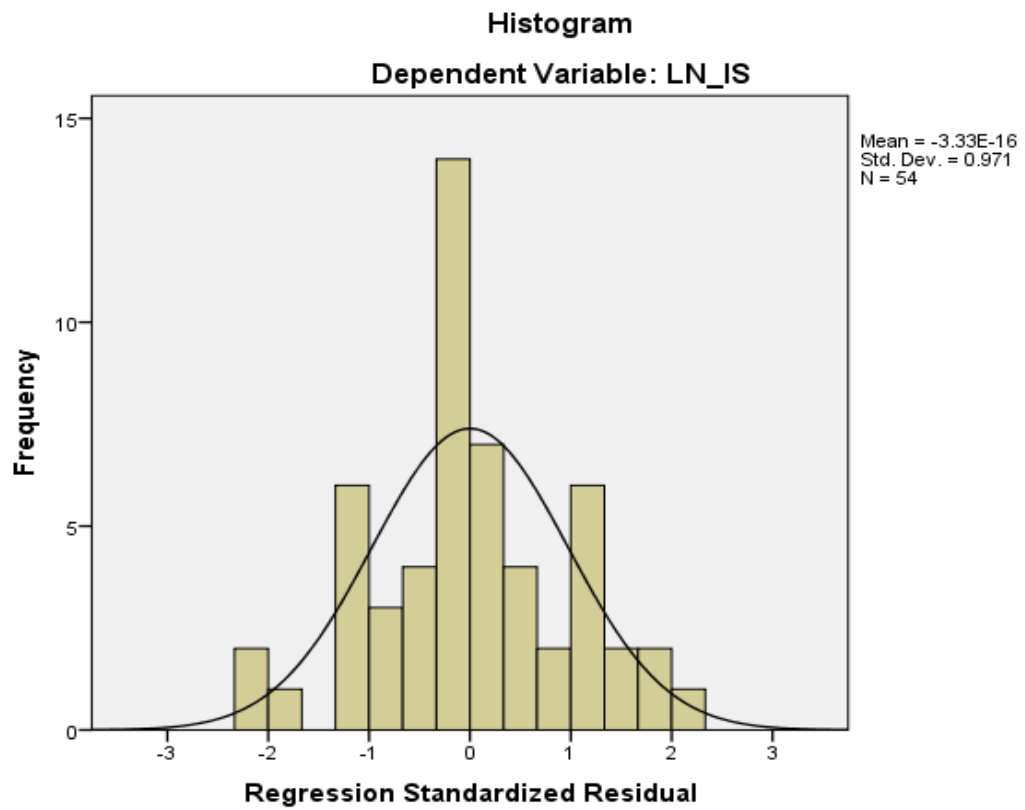
Lampiran 6 Data Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: LN_IS
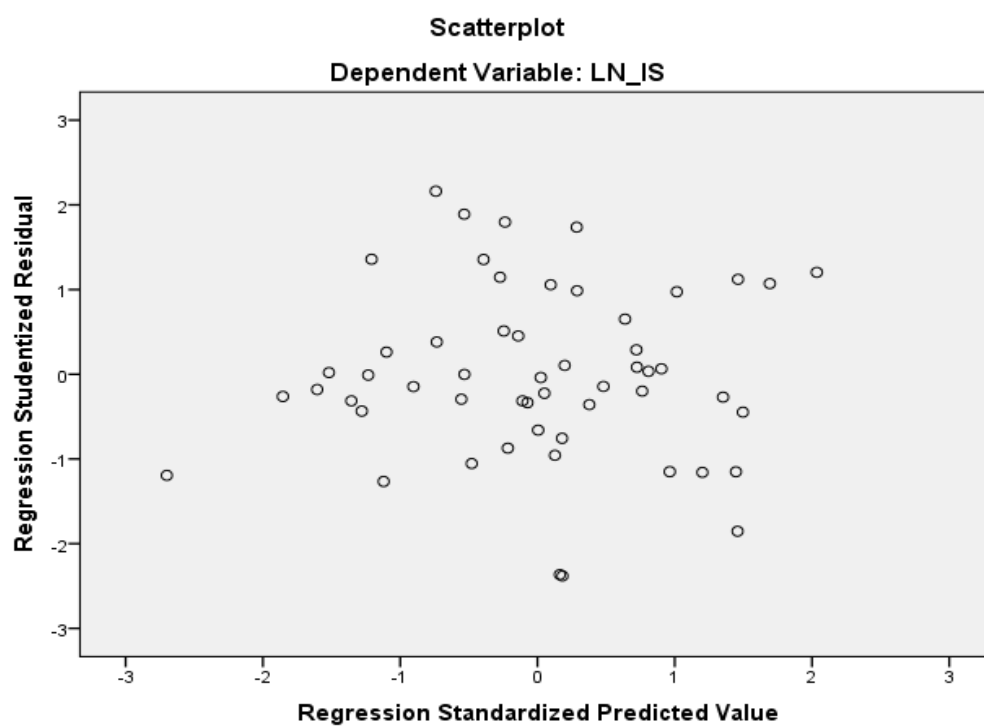
Lampiran 7 Data Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.402[a]	.162	.111	1.24948	2.036

a. Predictors: (Constant), DER, UP, ROE

b. Dependent Variable: LN_IS

Lampiran 8 Data Hasil Uji Multikolinearitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.461	2.847		.864	.392		
	ROE	-.065	.025	-.389	-2.598	.012	.749	1.336
	UP	.001	.099	.001	.007	.994	.995	1.005
	DER	-1.107	.401	-.414	-2.764	.008	.746	1.341

a. Dependent Variable: LN_IS

Lampiran 9 Data Hasil Uji Simultan (Uji F)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.038	3	5.013	3.211	.031[b]
	Residual	78.060	50	1.561		
	Total	93.098	53			

a. Dependent Variable: LN_IS

b. Predictors: (Constant), DER, UP, ROE

Lampiran 10 Data Hasil Uji Parsial (Uji-t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.461	2.847		.864	.392
	ROE	-.065	.025	-.389	-2.598	.012
	UP	.001	.099	.001	.007	.994
	DER	-1.107	.401	-.414	-2.764	.008

a. Dependent Variable: LN_IS

Lampiran 11 Data Hasil Uji Determinasi (R$^{2)}$)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.402^a	.162	.111	1.24948	2.036

a. Predictors: (Constant), DER, UP, ROE

b. Dependent Variable: LN_IS

Lampiran 12 Data Hasil Uji Regresi Linier

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.461	2.847		.864	.392
	ROE	-.065	.025	-.389	-2.598	.012
	UP	.001	.099	.001	.007	.994
	DER	-1.107	.401	-.414	-2.764	.008

a. Dependent Variable: LN_IS