

LAMPIRAN


1. Lampiran Jumlah Populasi dan Sampel Perusahaan


No.	Kode	Nama Perusahaan	Tersedia LK					Laba/Rugi				
			2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
1	AHAP	Asuransi Harta Aman Pratama	v	v	v	v	v	Laba	Laba	Laba	Laba	Rugi
2	AKKU	Alam Karya Unggul	v	v	-	v	v					
3	AKPI	Argha Karya Prima Industri	v	v	v	v	-					
4	ALDO	Alkindo Naratama	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba
5	ALKA	Alakasa Industrindo	v	v	v	v	-					
6	ALMI	Alumindi Light Metal Industry	v	v	v	v	v	Laba	Laba	Rugi	Rugi	Laba
7	AMFG	Asa Himas Flat Glass	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba
8	APLI	Asiaplast Industries	v	v	v	v	v	Laba	Laba	Laba	Laba	Rugi
9	ARNA	Kimia Farma	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba
10	BAJA	Sarana Sentral Bajatama	v	v	v	v	v	Rugi	Laba	Rugi	Laba	Rugi
11	BRNA	Berlina	v	v	v	v	v	Laba	Laba	Rugi	Laba	Rugi
12	BRPT	Barito Pacific	v	v	v	v	-					
13	BTON	Betonjaya Manunggal	v	v	v	v	v	Laba	Laba	Laba	Rugi	Laba
14	BUDI	Budi Starch & Sweetener	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba
15	CPIN	Charoen Pokphand Indonesia	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba
16	CTBN	Citra Tubindo	v	v	v	v	v	Laba	Laba	Laba	Rugi	Rugi
17	DPNS	Duta Pertiwi Nusantara	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba
18	EKAD	Ekadharna International	v	-	v	v	v					
19	ETWA	Eterindo Wahanatama	v	-	v	v	v					
20	FASW	Fajar Surya Wisesa	v	v	v	v	v	Rugi	Laba	Rugi	Laba	Laba
21	FPNI	Lotte Chemical Tetan	v	-	v	v	v					
22	GDST	Gunawan Dianjaya	v	-	v	v	v					


		Steel											
23	IGAR	Champion Pacific Indonesia	v	v	v	v	-						
24	IKAI	Intikeramik Alamasri Industri	v	v	v	v	v	Rugi	Rugi	Rugi	Rugi	Rugi	Rugi
25	INAI	Indal Alumunium Industry	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
26	INCI	Intan Wijaya Internasional	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
27	INKP	Indah Kiat Pulp & Paper	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
28	INRU	Toba Pulp Lestari	v	v	v	v	v	Laba	Laba	Rugi	Laba	Laba	Laba
29	INTP	Indocement Tunggal Prakarsa	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
30	IPOL	Indopoly Swakarsa Industry	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
31	ISSP	Steel Pipe Industry	v	-	v	v	v						
32	JKSW	Jakarta Kyoei Steel Works	-	-	-	-	-						
33	JPFA	Japfa Comfeed Indonesia	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	laba
34	JPRS	Jaya Pari Steel	v	v	v	v	-						
35	KBRI	Kertas Basuki Rachmat Indonesia	v	v	v	v	v	Rugi	Rugi	Rugi	Rugi	Rugi	Rugi
36	KDSI	Kedawung Setia Industrial	v	-	v	v	v						
37	KIAS	Keramika Indonesia Assosiasi	v	v	v	-	v						
38	MAIN	Malindo Feedmill	v	v	v	v	v	Laba	Rugi	Rugi	Laba	Laba	Laba
39	MLIA	Mulia Industrindo	v	v	v	v	-						
40	SIAP	Sekawan Intripratama	v	v	-	v	v						
41	SIMA	Siwani Makmur	v	v	-	v	v						
42	SIPD	Sierad Produce	v	-	v	v	v						
43	AMBR	Semen Baturaja	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
44	SMCB	Holcim Indonesia	v	v	v	v	v	Laba	Laba	Laba	Rugi	Rugi	Rugi
45	SMGR	Semen Indonesia	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
46	SPMA	Suparma	v	v	v	v	v	Rugi	Laba	Rugi	Laba	Laba	Laba
47	SRSN	Indo Acidatama	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
48	SULI	SLJ Global	v	v	v	v	v	Rugi	Laba	Laba	Laba	Laba	Laba
49	TIRT	Tirta Mahakam Resources	v	v	v	v	v	Rugi	Laba	Rugi	Laba	Laba	Laba
50	TKIM	Pabrik Kertas Tjiwi	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba

		Kimia											
51	TOTO	Surya Toto Indonesia	v	v	v	-	v						
52	TPIA	Chandra Asri Petrochemical	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
53	TRST	Trias Sentosa	v	v	v	v	v	Laba	Laba	Laba	Laba	Laba	Laba
54	UNIC	Unggul Indah Cahaya	v	v	v	v	v	Laba	Laba	Rugi	Laba	Laba	Laba
55	YPAS	Yanaprima Hastapersada	v	v	v	v	v	Laba	Rugi	Rugi	Rugi	Rugi	Rugi

Keterangan :

 Jumlah perusahaan dasar dan kimia yang pernah mengalami kerugian = 18

 Jumlah perusahaan dasar dan kimia tidak tersedia LK = 19

 Jumlah perusahaan dasar dan kimia yang menggunakan dollar = 4

Sampel = 14

2. Lampiran Tabulasi Data Perusahaan

NO	KODE	TAHUN	PENJUALAN	TOTAL AKTIVA	TAT
1	ALDO	2013	399346	301479	1,324623
		2014	493882	356814	1,384144
		2015	538363	366011	1,470893
		2016	666434	410331	1,624138
		2017	708741	498702	1,421171
2	AMFG	2013	3216480	353939	9,087668
		2014	3672186	391839	9,371671
		2015	3665989	427027	8,584911
		2016	3724075	550489	6,765031
		2017	3885791	626781	6,199599
3	ARNA	2013	4348073	2471939	1,758973
		2014	1609759	1259175	1,278424
		2015	1291926	1430779	0,902953
		2016	1511978	1543216	0,979758
		2017	1732985	1601347	1,082205
4	BUDI	2013	2568954	2382875	1,07809
		2014	2284211	2476982	0,922175
		2015	2378805	3265953	0,728365
		2016	2467553	2931807	0,841649
		2017	2510578	2939456	0,854096
5	CPIN	2013	25662992	15722197	1,632278
		2014	29150275	20862439	1,397261
		2015	30107727	24684915	1,219681
		2016	38256857	24204994	1,580536
		2017	49367386	24522593	2,013139
6	DPNS	2013	131333	256372	0,512275
		2014	132776	268877	0,493817
		2015	118475	274483	0,43163
		2016	115941	296130	0,391521
		2017	111295	308491	0,360772
7	INAI	2013	6407026	7658814	0,836556
		2014	933462	897282	1,040322
		2015	1384676	1330259	1,040907
		2016	1284510	1339032	0,959283
		2017	980286	1213917	0,80754
8	INCI	2013	812442	136142	5,967607
		2014	110023	147993	0,743434
		2015	136668	169546	0,806082

		2016	176068	269351	0,653675
		2017	269707	303788	0,887813
9	INTP	2013	18691286	26607241	0,702489
		2014	19996264	28884973	0,692272
		2015	17798055	27638360	0,643962
		2016	15361894	30150580	0,509506
		2017	14431211	28863676	0,499978
10	JPFA	2013	21412085	14917590	1,435358
		2014	24458880	15730435	1,554876
		2015	25022913	17159466	1,458257
		2016	27063310	19251026	1,405811
		2017	29602688	21088870	1,403711
11	SMBR	2013	1168608	2711416	0,430995
		2014	1214915	2926361	0,415162
		2015	1461248	3268668	0,447047
		2016	1522808	4368877	0,348558
		2017	1551525	5060337	0,306605
12	SMGR	2013	24501240	30792884	0,795679
		2014	26987035	34314666	0,786458
		2015	26948004	38153119	0,706312
		2016	26134306	44226896	0,590914
		2017	27813664	48963503	0,568049
13	SRSN	2013	392316	420783	0,932348
		2014	472835	463347	1,020477
		2015	531573	574073	0,925968
		2016	500540	717150	0,697957
		2017	521482	652726	0,798929
14	TRST	2013	2033149	3260920	0,623489
		2014	2507885	3261285	0,768987
		2015	2457349	3357359	0,731929
		2016	2249419	3290596	0,68359
		2017	2354938	3332906	0,706572

NO	KODE	TAHUN	AKTIVA LANCAR	HUTANG LANCAR	CR
1	ALDO	2013	195586	150483	1,299722
		2014	245346	184603	1,329047
		2015	247660	184214	1,344415
		2016	298258	201757	1,478303
		2017	348662	242051	1,440449
2	AMFG	2013	1980116	473960	4,177812

		2014	2263728	398238	5,68436
		2015	2231181	479376	4,654344
		2016	1787732	885086	2,01984
		2017	2003321	996903	2,009545
3	ARNA	2013	181061	746123	0,242669
		2014	507458	315673	1,607543
		2015	509178	498858	1,020687
		2016	642892	476631	1,348825
		2017	740191	455153	1,626247
4	BUDI	2013	1094079	1016562	1,076254
		2014	988526	945117	1,04593
		2015	1492365	1491109	1,000842
		2016	1092360	1090816	1,001415
		2017	1027489	1019986	1,007356
5	CPIN	2013	8824900	2327048	3,792315
		2014	10009670	4467240	2,240683
		2015	12013294	5703842	2,106176
		2016	12059433	5550257	2,17277
		2017	11720730	5059552	2,316555
6	DPNS	2013	167103	16424	10,17432
		2014	175901	14385	12,22808
		2015	185099	13865	13,35009
		2016	174907	11534	15,16447
		2017	181199	18833	9,621356
7	INAI	2013	543234	439441	1,236193
		2014	644378	595336	1,082377
		2015	955466	952130	1,003504
		2016	974282	971422	1,002944
		2017	860749	867251	0,992503
8	INCI	2013	84716	61073	1,387127
		2014	86975	6761	12,86422
		2015	107269	11085	9,676951
		2016	118743	20420	5,815034
		2017	145541	28528	5,10169
9	INTP	2013	16846248	2740089	6,148066
		2014	16086773	3260559	4,933747
		2015	13133854	2687743	4,886574
		2016	14424622	3187742	4,525028
		2017	12883074	3479024	3,703071
10	JPFA	2013	9004667	4361546	2,064559
		2014	8709315	4916448	1,771465

		2015	9604154	5352670	1,794274
		2016	11061008	5193549	2,129759
		2017	11189325	4769640	2,345947
11	SMBR	2013	2106641	193631	10,87967
		2014	2335769	179749	12,99461
		2015	1938567	255995	7,572675
		2016	838232	292238	2,86832
		2017	1123602	668828	1,679957
12	SMGR	2013	99721103	5297630	18,82372
		2014	11648545	5273269	2,20898
		2015	10538704	6599190	1,596969
		2016	10373159	8151673	1,272519
		2017	13801819	8803577	1,567751
13	SRSN	2013	294789	89840	3,281267
		2014	335892	116995	2,870994
		2015	440739	203380	2,167071
		2016	481543	276341	1,742568
		2017	422532	198217	2,131664
14	TRST	2013	1194457	1045074	1,14294
		2014	1182293	955176	1,237775
		2015	1137767	869537	1,308475
		2016	1180000	909779	1,297018
		2017	1189727	968421	1,228523

NO	KODE	TAHUN	TOTAL HUTANG	TOTAL AKTIVA	DAR
1	ALDO	2013	161596	301479	0,536011
		2014	197392	356814	0,553207
		2015	195082	366011	0,532995
		2016	209443	410331	0,510425
		2017	269279	498702	0,53996
2	AMFG	2013	778666	353939	2,200001
		2014	733749	391839	1,872578
		2015	880052	427027	2,060881
		2016	190562	550489	0,346169
		2017	271893	626781	0,433793
3	ARNA	2013	847584	2471939	0,342882
		2014	346945	1259175	0,275534
		2015	536051	1430779	0,374657
		2016	595128	1543216	0,385641
		2017	571947	1601347	0,357166

4	BUDI	2013	1497754	2382875	0,628549
		2014	1563631	2476982	0,631265
		2015	2160702	3265953	0,661584
		2016	1766825	2931807	0,60264
		2017	1744756	2939456	0,593564
5	CPIN	2013	5771297	15722197	0,36708
		2014	9919150	20862439	0,475455
		2015	12123488	24684915	0,491129
		2016	10047751	24204994	0,415111
		2017	8819768	24522593	0,359659
6	DPNS	2013	32944	256372	0,128501
		2014	32795	268877	0,12197
		2015	33187	274483	0,120907
		2016	32865	296130	0,110982
		2017	40656	308491	0,13179
7	INAI	2013	639563	7658814	0,083507
		2014	751440	897282	0,837462
		2015	1090438	1330259	0,819719
		2016	1081016	1339032	0,807312
		2017	936512	1213917	0,771479
8	INCI	2013	10050	136142	0,07382
		2014	10873	147993	0,07347
		2015	15495	169546	0,091391
		2016	26525	269351	0,098477
		2017	35409	303788	0,116558
9	INTP	2013	3629554	26607241	0,136412
		2014	4100172	28884973	0,141948
		2015	3772410	27638360	0,136492
		2016	4011877	30150580	0,133061
		2017	4307169	28863676	0,149225
10	JPFA	2013	9672368	14917590	0,648387
		2014	10440441	15730435	0,66371
		2015	11049774	17159466	0,643946
		2016	9878062	19251026	0,513119
		2017	11293242	21088870	0,535507
11	SMBR	2013	244460	1711416	0,142841
		2014	209114	2916361	0,071704
		2015	319315	3268668	0,09769
		2016	1248119	4368877	0,285684
		2017	1647477	5060337	0,325567
12	SMGR	2013	8988908	30792884	0,291915

		2014	9312214	34314666	0,271377
		2015	10712321	38153119	0,280772
		2016	13652505	44226896	0,308692
		2017	18524451	48963503	0,378332
13	SRSN	2013	106407	420783	0,252879
		2014	134511	463347	0,290303
		2015	233993	574073	0,407601
		2016	315096	717150	0,439373
		2017	237221	652726	0,363431
14	TRST	2013	1551242	3260920	0,475707
		2014	1499792	3261285	0,459878
		2015	1400439	3357359	0,417125
		2016	1358241	3290596	0,412764
		2017	1357336	3332906	0,407253

NO	KODE	TAHUN	TOTAL HUTANG	TOTAL EKUITAS	DER
1	ALDO	2013	161596	139883	1,155223
		2014	197392	159423	1,238165
		2015	195082	170929	1,141304
		2016	209443	200888	1,042586
		2017	269279	229423	1,173723
2	AMFG	2013	778666	276072	2,820518
		2014	733749	318464	2,304025
		2015	880052	339022	2,595855
		2016	190562	359926	0,529448
		2017	271893	354887	0,76614
3	ARNA	2013	847584	162435	5,217989
		2014	536051	894728	0,599122
		2015	595128	948088	0,627714
		2016	571947	1029400	0,555612
		2017	581295	1010522	0,575242
4	BUDI	2013	1497754	885121	1,692146
		2014	1563631	913351	1,711972
		2015	2160702	1105251	1,954942
		2016	1766825	1164982	1,516611
		2017	1744756	1194700	1,460413
5	CPIN	2013	5771297	9950900	0,579977
		2014	9919150	10640548	0,932203
		2015	12123488	12261973	0,988706
		2016	10047751	14157243	0,709725

		2017	8819768	15702825	0,561668
6	DPNS	2013	32944	223427	0,147449
		2014	32795	236083	0,138913
		2015	33187	241296	0,137536
		2016	32865	263264	0,124837
		2017	40656	267835	0,151795
7	INAI	2013	639563	126317	5,063159
		2014	751440	145842	5,152425
		2015	1090438	239821	4,546883
		2016	1081016	258017	4,189708
		2017	936512	277405	3,375974
8	INCI	2013	10050	126091	0,079704
		2014	10873	137120	0,079296
		2015	15495	154051	0,100584
		2016	26525	242826	0,109235
		2017	35409	268380	0,131936
9	INTP	2013	3629554	22977687	0,15796
		2014	4100172	24784801	0,165431
		2015	3772410	23865950	0,158067
		2016	4011877	26138703	0,153484
		2017	4307169	24556507	0,175398
10	JPFA	2013	9672368	5245222	1,844034
		2014	10440441	5289994	1,973621
		2015	11049774	6109692	1,808565
		2016	9878062	9372964	1,053889
		2017	11293242	9795628	1,152886
11	SMBR	2013	244460	2466957	0,099094
		2014	209114	2717247	0,076958
		2015	319315	2949353	0,108266
		2016	1248119	3120758	0,399941
		2017	1647477	3412860	0,482726
12	SMGR	2013	8988908	21803975	0,41226
		2014	9312214	25002452	0,372452
		2015	10712321	27440798	0,390379
		2016	13652505	30574391	0,446534
		2017	18524451	30439052	0,608575
13	SRSN	2013	106407	314376	0,33847
		2014	134511	328836	0,409052
		2015	233993	340080	0,688053
		2016	315096	402054	0,783716
		2017	237221	415506	0,570921

14	TRST	2013	1551242	1709677	0,90733
		2014	1499792	1761493	0,851432
		2015	1400439	1956921	0,715634
		2016	1358241	1932355	0,702894
		2017	1357336	1975569	0,687061

NO	KODE	TAHUN	LABA THN SEKARANG	LABA THN SEBELUM	PL
1	ALDO	2012		13327	
		2013	22589		0,69498
		2014	21061		-0,06764
		2015	24079		0,143298
		2016	25230		0,047801
		2017	29035		0,150813
2	AMFG	2012		346609	
		2013	338358		-0,0238
		2014	458635		0,355473
		2015	341346		-0,25573
		2016	260444		-0,23701
		2017	38569		-0,85191
3	ARNA	2012		205763	
		2013	261651		0,271613
		2014	71210		-0,72784
		2015	91376		0,283191
		2016	122184		0,337156
		2017	70123		-0,42609
4	BUDI	2012		5084	
		2013	42886		7,435484
		2014	28499		-0,33547
		2015	21072		-0,26061
		2016	38624		0,832954
		2017	45691		0,182969
5	CPIN	2012		2680872	
		2013	2528690		-0,05677
		2014	1746644		-0,30927
		2015	1832598		0,049211
		2016	2225402		0,214343
		2017	2496787		0,121949
6	DPNS	2012		20608	
		2013	66813		2,24209
		2014	14520		-0,78268

		2015	9859		-0,32101
		2016	10009		0,015215
		2017	5963		-0,40424
7	INAI	2012		23155	
		2013	50195		1,167782
		2014	22059		-0,56053
		2015	28616		0,297248
		2016	35553		0,242417
		2017	38652		0,087166
		8	INCI	2012	
2013	10331				-0,76752
2014	11028				0,067467
2015	16961				0,537994
2016	9989				-0,41106
2017	16554				0,657223
9	INTP			2012	
		2013	5012294		0,052254
		2014	5274009		0,052215
		2015	4356661		-0,17394
		2016	3870319		-0,11163
		2017	1859818		-0,51947
		10	JPFA	2012	
2013	640637				-0,40381
2014	384846				-0,39928
2015	524484				0,36284 1
2016	2171608				3,14046 6
2017	1107810				-0,48987
11	SMBR			2012	
		2013	312184		0,04580 1
		2014	328336		0,05173 9
		2015	354180		0,07871 2
		2016	259091		-0,26848
		2017	146648		-0,43399
		12	SMGR	2012	
2013	5354298				0,08680 5
2014	5573577				0,04095 4

		2015	4525441		-0,18805
		2016	4535037		0,00212
		2017	2043026		-0,5495
13	SRSN	2012		16956	
		2013	15994		-0,05674
		2014	14456		-0,09616
		2015	15505		0,07256 5
		2016	11056		-0,28694
		2017	17699		0,60085
		14	TRST	2012	
2013	32966				-0,46356
2014	30084				-0,08742
2015	25314				-0,15856
2016	33795				0,33503 2
2017	38200				0,13034 5

3. Lampiran Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Total Asset Turnover	66	.3066	9.3717	1.676834	2.0990071
Current Ratio	66	.2427	18.8237	3.722797	3.9807347
Debt Total Asset	66	.0717	2.2000	.441320	.4141450
Debt to total equity	66	.0770	5.2180	1.061559	1.2384923
Pertumbuhan laba	66	-.8519	.8330	-.060361	.3640783
Valid N (listwise)	66				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Debt to total equity, Current Ratio, Total Asset Turnover, Debt Total Asset		Enter

- a. All requested variables entered.
- b. Dependent Variable: Pertumbuhan laba

4. Lampiran Uji Normalitas Data

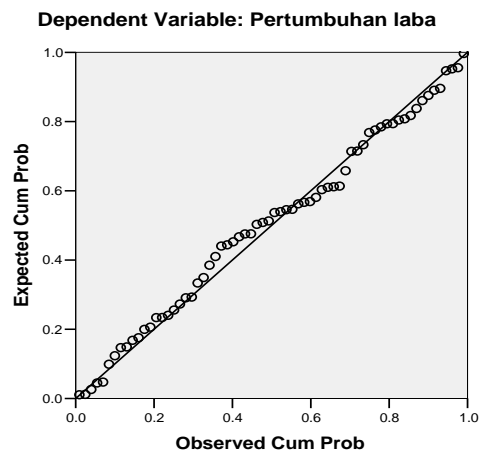
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.28843846
Most Extreme Differences	Absolute	.075
	Positive	.065
	Negative	-.075
Kolmogorov-Smirnov Z		.608
Asymp. Sig. (2-tailed)		.854

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



5. Lampiran Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Total Asset Turnover	.570	1.756
	Current Ratio	.936	1.068
	Debt Total Asset	.478	2.094
	Debt to total equity	.579	1.727

a. Dependent Variable: Pertumbuhan laba

6. Lampiran Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	.01879
Cases < Test Value	33
Cases >= Test Value	33
Total Cases	66
Number of Runs	33
Z	-.248
Asymp. Sig. (2-tailed)	.804

a. Median

7. Lampiran Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.245	.038		6.466	.000
	Total Asset Turnover	.026	.014	.296	1.842	.070
	Current Ratio	-.010	.006	-.212	-1.691	.096
	Debt Total Asset	.026	.078	.059	.335	.739
	Debt to total equity	-.041	.024	-.273	-1.715	.091

a. Dependent Variable: abs_res

8. Lampiran Model Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.335	.063		-5.348	.000
	Total Asset Turnover	.047	.023	.270	2.006	.049
	Current Ratio	.021	.010	.230	2.193	.032
	Debt Total Asset	.062	.129	.070	.478	.634
	Debt to total equity	.086	.039	.291	2.184	.033

a. Dependent Variable: Pertumbuhan laba