

**Data Sampel Penelitian**  
**Klasifikasi Industri Manufaktur tahun 2005-2007**

No	Nama perusahaan
	<b>Food and Beverages</b>
1	Ades Waters Indonesia Tbk
2	Aqua Golden Mississippi Tbk
3	Cahaya Kalbar Tbk
4	Davomas Abadi Tbk
5	Delta Djakarta Tbk
6	Fast Food Indonesia Tbk
7	Indofood Sukses Makmur Tbk
8	Mayora Indah Tbk
9	Multi Bintang Indonesia Tbk
10	Pioneerindo Gourmet International (d/h Putra Sejahtera Pioneerindo) Tbk
11	Prasidha Aneka Niaga Tbk
12	Sekar Laut Tbk
13	Siantar TOP Tbk
14	Sierad Produce Tbk
15	SMART Tbk
16	Suba Indah Tbk
17	Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk
18	Tunas Baru Lampung Tbk
19	Ultra Jaya Milk Tbk
	<b>Tobacco Manufacturers</b>
20	BAT Indonesia Tbk
21	Bentoel International Investama Tbk
22	Gudang Garam Tbk
23	HM Sampoerna Tbk
	<b>Textile Mill Products</b>
24	Argo Pantes Tbk
25	Century Textile Industry (Centex) Tbk
26	Eratex Djaja Tbk
27	Panasia Filament Inti Tbk
28	Panasia Indosyntec Tbk
29	Roda Vivatex Tbk
30	Sunson Textile Manufacture Tbk
31	Textile Manufacturing Company Jaya (Texmaco Jaya) Tbk
32	TIFICO Tbk

	<b>Apparel and Other Textile Products</b>
33	APAC Citra Centertex Tbk
34	Delta Dunia Petroindo Tbk
35	Ever Shine Textile Industry Tbk
36	Fortune Mate Indonesia Tbk
37	Hanson International Tbk
38	Indo Acidatama (d/h Sarasa Nugraha) Tbk
39	Indorama Syntetics Tbk
40	Karwell Indonesia Tbk
41	Pan Brothers Tex Tbk
42	Primarindo Asia Infrastructure Tbk
43	Ricky Putra Globalindo Tbk
44	Sepatu Bata Tbk
45	Surya Intrindo Makmur Tbk
	<b>Lumber and Wood Products</b>
46	Barito Pacific Timber Tbk
47	Daya Sakti Unggul Corporation Tbk
48	Sumalindo Lestari Jaya Tbk
49	Surya Dumai Industri Tbk
50	Tirta Mahakam Resources Tbk
	<b>Paper and Allied Products</b>
51	Fajar Surya Wisesa Tbk
52	Indah Kiat Pulp & Paper Tbk
53	Pabrik Kertas Tjiwi Kimia Tbk
54	Suparma Tbk
55	Surabaya Agung Industry Pulp Tbk
	<b>Chemical and Allied Products</b>
56	AKR Corporindo Tbk
57	Budi Acid Jaya Tbk
58	Colorpak Indonesia Tbk
59	Eterindo Wahanatama Tbk
60	Lautan Luas Tbk
61	Polysindo Eka Perkasa Tbk
62	Sorini Agro Asia Corporindo (d/h Sorini Corporation) Tbk
63	Unggul Indah Cahaya Tbk
	<b>Adhesive</b>
64	Duta Pertiwi Nusantara Tbk
65	Ekadharna International Tbk
66	Intanwijaya Internasional Tbk
67	Resource Alam Indonesia (d/h Kurnia Kapuas Utama Glue Industries) Tbk
	<b>Plastics and Glass Products</b>
68	Aneka Kemasindo Utama Tbk

69	Argha Karya Prima Industry Tbk
70	Asahimas Flat Glass Tbk
71	Asiaplast Industries Tbk
72	Berlina Tbk
73	Dynaplast Tbk
74	Fatrapolindo Nusa Industri Tbk
75	Kageo Igar Jaya (d/h Igarjaya) Tbk
76	Langgeng Makmur Plastik Industry Ltd Tbk
77	Lapindo International Tbk
78	Siwani Makmur Tbk
79	Trias Sentosa Tbk
	<b>Cement</b>
80	Holcim Indonesia Tbk
81	Indocement Tunggul Prakarsa Tbk
82	Semen Gresik (Persero) Tbk
	<b>Metal and Allied Products</b>
83	Alumindo Light Metal Industry Tbk
84	Betonjaya Manunggal Tbk
85	Citra Tubindo Tbk
86	Indal Aluminium Industry Tbk
87	Jakarta Kyoei Steel Works Tbk
88	Jaya Pari Steel Tbk
89	Lion Mesh Prima Tbk
90	Lion Metal Works Tbk
91	Pelangi Indah Canindo Tbk
92	Tembaga Mulia Semanan Tbk
93	Tira Austenite Tbk
	<b>Fabricated Metal Products</b>
94	Kedaung Indah Can Tbk
95	Kedawung Setia Industrial Tbk
	<b>Stone, Clay, Glass and Concrete Products</b>
96	Arwana Citramulia Tbk
97	Intikeramik Alamasri Industry Tbk
98	Mulia Industrindo Tbk
99	Surya Toto Indonesia Tbk
	<b>Cables</b>
100	GT Kabel Indonesia Tbk
101	Jembo Cable Company Tbk
102	Kabelindo Murni Tbk
103	Sucaco Tbk
104	Sumi Indo Kabel Tbk
105	Voksel Electric Tbk

	<b>Electronic and Office Equipment</b>
106	Astra Graphia Tbk
107	Metrodata Electronics Tbk
108	Multipolar Corporation Tbk
	<b>Automotive and Allied Products</b>
109	Astra International Tbk
110	Astra Otoparts Tbk
111	Branta Mulia Tbk
112	Gajah Tunggal Tbk
113	Goodyear Indonesia Tbk
114	Hexindo Adiperkasa Tbk
115	Indomobil Sukses Internasional Tbk
116	Indospring Tbk
117	Intraco Penta Tbk
118	Multi Prima Sejahtera Tbk
119	Multistrada Arah Sarana Tbk
120	Nipress Tbk
121	Polychem Indonesia (d/h GT Petrochem Industries) Tbk
122	Prima Alloy Steel Tbk
123	Sanex Qianjiang Motor International Tbk
124	Selamat Sempurna Tbk
125	Sugi Samapersada Tbk
126	Tunas Ridean Tbk
127	United Tractors Tbk
	<b>Photographic Equipment</b>
128	Inter Delta Tbk
129	Modern Photo Film Company Tbk
130	Perdana Bangun Pusaka Tbk
	<b>Pharmaceuticals</b>
131	Bristol-Myers Squibb Indonesia Tbk
132	Darya-Varia Laboratoria Tbk
133	Indofarma Tbk
134	Kalbe Farma Tbk
135	Kimia Farma Tbk
136	Merck Tbk
137	Pyridam Farma Tbk
138	Schering Plough Indonesia Tbk
139	Tempo Scan Pacific Tbk
	<b>Consumer Goods</b>
140	Mandom Indonesia Tbk
141	Mustika Ratu Tbk
142	Unilever Indonesia Tbk

Sumber : Indonesian Capital Market Directory, Company List

## COEFFICIENT OF VARIATION OF SALES

1	AISA	229.973	333.455	499.870	136166,1273	354.433	0,38418035
2	AKPI	1.049.077	1.161.846	1.343.031	148298,0738	1.184.651	0,125182883
3	AKRA	2.827.823	3.970.323	5.895	2040640,285	2.268.014	0,899747823
4	ALMI	1.365.145	1.969.677	2.321.871	483877,2271	1.885.564	0,256621987
5	AQUA	1.563.156	1.665.615	1.952.156	201628,6695	1.726.976	0,116752465
6	ARNA	309.198	344.868	506.980	105412,179	387.015	0,272372101
7	ASGR	545.462	619.039	725.581	90560,7075	630.027	0,143740942
8	ASII	61.731.635	55.508.135	70.182.960	7365542,923	62.474.243	0,117897273
9	AUTO	3.852.998	3.371.898	4.205.275	418344,6583	3.810.057	0,109800105
10	BATA	434.916	428.630	493.717	35901,43087	452.421	0,079354012
11	BRAM	1.764.996	1.500.835	1.547.112	141065,0255	1.604.314	0,087928546
12	BRPT	818.030	451.029	336.850	251416,2453	535.303	0,469670907
13	BTON	54.401	57.254	115.203	34309,93	75.619	0,45371971
14	BUDI	1.024.621	1.072.908	1.350.298	175756,6285	1.149.276	0,152928173
15	CLPI	212.185	291.816	382.264	85096,62815	295.422	0,288051528
16	CTBN	1.198.747	2.465.461	2.629.710	783070,58	2.097.973	0,373251088
17	DAVO	1.120.893	1.656.584	2.800.084	857733,588	1.859.187	0,461348716
18	DLTA	432.729	396.733	836.186	243991,6822	555.216	0,439453709
19	DOID	514.070	606.553	1.002.926	259693,5767	707.850	0,36687677
20	DVLA	540.437	576.669	509.498	33620,29484	542.201	0,062007035
21	EKAD	107.744	110.127	146.912	21958,13491	121.594	0,180585147
22	FAST	1.028.393	1.276.416	1.589.643	281255,4585	1.298.151	0,216658574
23	FASW	1.506.491	1.693.081	2.655.795	616783,8403	1.951.789	0,316009486
24	GGRM	24.847.345	26.339.297	28.158.428	1658233,447	26.448.357	0,062697031
25	GJLT	4.834.003	5.470.730	6.659.854	926747,8113	5.654.862	0,163885123
26	HDTX	846.946	769.762	897.135	64161,35358	837.948	0,076569652
27	HEXA	1.423.317	1.395.736	1.825.358	240476,1735	1.548.137	0,155332618
28	HMSP	24.660.038	29.545.083	29.787.725	2892971,764	27.997.615	0,10332922
29	IGAR	439.234	411.579	469.192	28814,39294	440.002	0,065486987
30	IKAI	259.290	238.491	204.231	27802,64708	234.004	0,118812779
31	IKBI	1.423.929	1.914.345	1.590.455	249380,4061	1.642.910	0,151791919
32	IMAS	4.529.675	2.909.094	5.084.057	1130198,123	4.174.275	0,27075313
33	INAF	684.040	1.026.676	1.273.162	295866,0475	994.626	0,297464575
34	INDF	18.764.650	21.941.558	27.858.304	4615105,104	22.854.837	0,201931216
35	INDR	4.621.110	4.254.481	4.762.933	262378,2331	4.546.175	0,057714068
36	INTA	786.522	608.332	661.782	91440,89937	685.545	0,133384168
37	INTP	5.592.354	6.325.329	7.323.644	869027,1565	6.413.776	0,135493851
38	JPRS	377.658	340.210	432.808	46580,10211	383.559	0,121441934
39	KAEF	1.816.433	2.189.715	2.365.636	280449,4734	2.123.928	0,132042837
40	KBLI	863.298	1.130.748	1.280.446	211325,6874	1.091.497	0,193610823

41	KBLM	280.514	285.472	319.611	21286,28933	295.199	0,072108266
42	LION	128.842	143.272	179.568	26136,90623	150.561	0,173597007
43	LMPI	262.412	270.682	303.167	21543,08163	278.754	0,077283589
44	LMSH	104.202	79.343	117.237	19251,88462	100.261	0,192018481
45	LTLS	2.166.528	2.413.259	2.712.536	273425,0797	2.430.774	0,112484765
46	MASA	238.386	568.032	898.335	329974,4872	568.251	0,580684439
47	MERK	386.346	487.601	547.238	81338,16223	473.728	0,171697905
48	MLBI	852.613	891.001	978.600	64575,46943	907.405	0,071165018
49	MLPL	7.490.735	9.100.380	10.370.107	1443026,149	8.987.074	0,160566848
50	MRAT	208.097	226.387	252.123	22117,60495	228.869	0,096638734
51	MYOR	1.706.184	1.971.513	2.828.440	586540,9887	2.168.712	0,270455873
52	NIPS	218.828	260.153	405.749	98187,91405	294.910	0,332942082
53	PBRX	1.101.503	1.426.609	1.623.451	263587,4318	1.383.854	0,190473407
54	PICO	233.117	249.390	336.161	55395,39683	272.889	0,20299595
55	PYFA	39.640	61.337	86.643	23524,59083	62.540	0,376152677
56	RDTX	158.360	140.672	142.015	9847,30655	147.016	0,066981284
57	RICY	313.398	417.810	425.584	62647,0108	385.597	0,162467503
58	RMBA	2.176.178	2.996.514	4.586.007	1225201,551	3.252.900	0,376649054
59	SCCO	1.360.229	1.483.069	2.281.702	500335,9553	1.708.333	0,292879591
60	SKLT	167.282	193.928	237.050	35206,81339	199.420	0,176546014
61	SMAR	4.656.674	4.708.250	8.079.715	1961574,182	5.814.880	0,33733703
62	SMGR	7.532.208	8.727.858	9.600.801	1038483,132	8.620.289	0,120469644
63	SOBI	711.114	806.580	1.042.452	170555,2657	853.382	0,199858029
64	SPMA	579.316	688.434	815.410	118159,556	694.387	0,170163911
65	SQBI	166.816	243.776	260.248	49872,5158	223.613	0,223030304
66	SRSN	290.002	269.380	268.079	12298,96986	275.820	0,044590524
67	STTP	641.698	555.208	600.330	43258,58063	599.079	0,072208502
68	TBLA	1.220.636	1.193.999	1.844.207	367949,4365	1.419.614	0,259189778
69	TCID	904.764	951.630	1.018.334	57072,8151	958.243	0,059559886
70	TIRA	173.021	201.735	222.913	25040,4666	199.223	0,125690735
71	TIRT	928.141	703.136	772.316	115249,4135	801.198	0,14384642
72	TOTO	713.872	828.164	895.262	91712,48479	812.433	0,112886265
73	TRST	1.080.680	1.207.058	1.496.541	213194,9876	1.261.426	0,169011035
74	TSPC	2.497.974	2.729.224	3.124.073	316591,5917	2.783.757	0,113728176
75	TURI	4.607.275	3.874.394	4.412.018	379534,676	4.297.896	0,088307094
76	ULTJ	711.732	835.230	1.126.800	213129,9096	891.254	0,239134878
77	UNIC	2.945.185	2.917.451	3.001.992	43095,61209	2.954.876	0,014584575
78	UNTR	13.281.246	13.719.567	18.165.598	2702351,18	15.055.470	0,179492976
79	UNVR	9.992.135	11.335.241	12.544.901	1276964,193	11.290.759	0,113098171
80	VOKS	803.283	919.537	1.358.648	292906,169	1.027.156	0,285162283

## COEFFICIENT OF VARIATION OF EARNING

1	AISA	27.146	27.289	55.899	16559,25284	36.778	0,450250092
2	AKPI	70.433	50.797	94.290	21780,83326	71.840	0,30318471
3	AKRA	192.112	201.409	393.291	113562,0914	262.271	0,432995802
4	ALMI	61.911	99.757	70.336	19869,93048	77.335	0,256934043
5	AQUA	72.503	67.563	89.271	11378,22883	76.446	0,148840917
6	ARNA	69.101	61.352	95.675	18001,60249	75.376	0,238823599
7	ASGR	56.320	76.731	95.049	19374,1405	76.033	0,254810648
8	ASII	6.413.974	4.991.316	8.501.486	1765547,864	6.635.592	0,266072396
9	AUTO	295.158	158.352	372.199	108306,4608	275.236	0,393503501
10	BATA	43.324	36.301	61.694	13112,11588	47.106	0,278351857
11	BRAM	232.658	69.494	84.321	90227,70766	128.824	0,700393625
12	BRPT	(199.778)	(191.819)	(41.884)	88951,63962	(144.494)	-0,615609263
13	BTON	2.071	1.196	16.346	8505,342873	6.538	1,300996275
14	BUDI	80.113	70.202	148.856	42837,44407	99.724	0,429561462
15	CLPI	11.109	15.013	18.329	3613,945331	14.817	0,24390582
16	CTBN	78.854	261.557	260.491	105177,2491	200.301	0,52509685
17	DAVO	162.112	279.804	539.369	193023,6811	327.095	0,590114759
18	DLTA	73.435	51.682	60.612	10934,4107	61.910	0,176618891
19	DOID	23.529	2.672	10.022	10578,87806	12.074	0,876145873
20	DVLA	76.255	78.525	67.659	5731,424909	74.146	0,077298664
21	EKAD	3.389	3.978	5.349	1005,6891	4.239	0,237264593
22	FAST	52.679	89.872	134.658	41048,28457	92.403	0,444230395
23	FASW	136.670	133.050	413.718	161008,7849	227.813	0,706759815
24	GGRM	3.148.692	2.190.332	2.528.677	486029,8051	2.622.567	0,185325982
25	GJLT	407.296	365.121	664.749	162192,1269	479.055	0,338566582
26	HDTX	(24.901)	2.852	17.149	21380,75748	(1.633)	-13,08990468
27	HEXA	143.020	58.170	136.620	47249,13579	112.603	0,419606901
28	HMSP	3.939.505	5.175.282	5.577.278	853526,6035	4.897.355	0,17428318
29	IGAR	26.059	14.150	28.326	7614,81732	22.845	0,333326799
30	IKAI	2.216	2.239	15.878	7881,168098	6.778	1,162810408
31	IKBI	51.932	85.199	115.728	31907,77556	84.286	0,378564095
32	IMAS	25.034	(127.860)	39.620	92771,25577	(21.069)	-4,403311111
33	INAF	35.081	62.223	44.710	13760,55014	47.338	0,290687898
34	INDF	1.662.497	1.975.709	2.894.428	640286,4394	2.177.545	0,294040554
35	INDR	102.870	59.698	101.575	24560,06833	88.048	0,278940593
36	INTA	68.948	38.390	40.810	16987,28016	49.383	0,343993278
37	INTP	1.213.955	1.067.676	2.753.645	934035,7022	1.678.425	0,556495204
38	JPRS	48.174	39.722	55.500	7895,528404	47.799	0,165183416
39	KAEF	84.718	60.631	77.500	12361,50477	74.283	0,166411163
40	KBLI	58.716	56.719	52.073	3408,132954	55.836	0,061038102
41	KBLM	11.930	26.003	13.532	7704,305579	17.155	0,449098257

42	LION	54.120	60.064	30.533	15619,473	48.239	0,323794518
43	LMPI	7.421	13.012	13.978	3539,992978	11.470	0,308620072
44	LMSH	7.328	4.329	9.528	2609,763421	7.062	0,369565758
45	LTLS	151.194	88.018	188.333	50717,53727	142.515	0,355875082
46	MASA	(8.439)	2.847	90.679	54261,85326	28.362	1,913173245
47	MERK	81.998	119.535	123.853	23019,79875	108.462	0,212238699
48	MLBI	126.816	131.108	133.153	3234,214433	130.359	0,024810059
49	MLPL	321.491	436.275	441.514	67833,53928	399.760	0,16968566
50	MRAT	13.049	18.067	18.436	3009,233377	16.517	0,18218746
51	MYOR	93.536	170.905	238.713	72641,12073	167.718	0,433114342
52	NIPS	17.287	18.448	27.760	5740,730418	21.165	0,271237948
53	PBRX	20.214	20.016	49.520	16977,19473	29.917	0,567483693
54	PICO	22.784	22.280	33.333	6241,22378	26.132	0,238830559
55	PYFA	2.793	4.039	4.160	756,8799126	3.664	0,206563461
56	RDTX	18.717	24.655	27.047	4288,739114	23.473	0,182710754
57	RICY	54.999	63.453	63.770	4974,890047	60.741	0,081903873
58	RMBA	(12.739)	166.503	343.319	178030,4949	165.694	1,07445081
59	SCCO	100.982	78.613	84.920	11533,54237	88.172	0,13080774
60	SKLT	(8.128)	2.409	1.133	5750,583772	(1.529)	-3,761450526
61	SMAR	424.970	617.084	1.663.242	666417,2145	901.765	0,739014038
62	SMGR	1.539.238	1.779.379	2.396.848	442423,4919	1.905.155	0,232224398
63	SOBI	64.959	43.118	160.920	62667,08577	89.666	0,69889645
64	SPMA	62.827	68.512	112.889	27410,06361	81.409	0,336694156
65	SQBI	18.908	78.881	80.370	35063,21597	59.386	0,590425165
66	SRSN	44.701	49.145	53.903	4601,689048	49.250	0,093436198
67	STTP	20.827	14.795	27.147	6176,725002	20.923	0,295210662
68	TBLA	121.531	134.784	252.458	72070,16987	169.591	0,42496465
69	TCID	128.913	138.803	151.586	11367,24064	139.767	0,081329731
70	TIRA	14.881	12.243	18.210	2990,001687	15.111	0,19786619
71	TIRT	55.908	4.369	37.985	26164,6292	32.754	0,798825253
72	TOTO	87.429	101.696	143.327	29044,11246	110.817	0,262089619
73	TRST	79.566	45.702	81.168	20029,8695	68.812	0,291081055
74	TSPC	353.483	314.044	320.560	21141,59055	329.362	0,064189441
75	TURI	168.326	54.073	189.368	72802,53063	137.256	0,530415482
76	ULTJ	61.132	66.077	0	36805,21788	42.403	0,867986177
77	UNIC	172.979	98.497	119.087	38461,80809	130.188	0,295433577
78	UNTR	1.710.398	1.337.118	2.397.187	537705,5225	1.814.901	0,296272647
79	UNVR	2.030.402	2.435.370	2.777.360	373921,225	2.414.377	0,154872737
80	VOKS	46.637	38.926	95.086	30443,09701	60.216	0,505562356



**Klasifikasi Perusahaan Yang Melakukan Perataan Laba**

No.	Kode	Perusahaan	Status
1	AISA	Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk	0
2	AKPI	Argha Karya Prima Industry Tbk	0
3	AKRA	AKR Corporindo Tbk	1
4	ALMI	Alumindo Light Metal Industry Tbk	0
5	AQUA	Aqua Golden Mississippi Tbk	0
6	ARNA	Arwana Citramulia Tbk	1
7	ASGR	Astra Graphia Tbk	0
8	ASII	Astra International Tbk	0
9	AUTO	Astra Otoparts Tbk	0
10	BATA	Sepatu Bata Tbk	0
11	BRAM	Branta Mulia Tbk	0
12	BRPT	Barito Pacific Timber Tbk	1
13	BTON	Betonjaya Manunggal Tbk	0
14	BUDI	Budi Acid Jaya Tbk	0
15	CLPI	Colorpak Indonesia Tbk	1
16	CTBN	Citra Tubindo Tbk	0
17	DAVO	Davomas Abadi Tbk	0
18	DLTA	Delta Djakarta Tbk	1
19	DOID	Delta Dunia Petroindo Tbk	0
20	DVLA	Darya-Varia Laboratoria Tbk	0
21	EKAD	Ekadharna International Tbk	0
22	FAST	Fast Food Indonesia Tbk	0
23	FASW	Fajar Surya Wisesa Tbk	0
24	GGRM	Gudang Garam Tbk	0
25	GJTL	Gajah Tunggal Tbk	0
26	HDTX	Panasia Indosyntec Tbk	1
27	HEXA	Hexindo Adiperkasa Tbk	0
28	HMSP	HM Sampoerna Tbk	0
29	IGAR	Kageo Igar Jaya (d/h Igarjaya) Tbk	0
30	IKAI	Intikeramik Alamasri Industry Tbk	0
31	IKBI	Sumi Indo Kabel Tbk	0
32	IMAS	Indomobil Sukses Internasional Tbk	1
33	INAF	Indofarma Tbk	1
34	INDF	Indofood Sukses Makmur Tbk	0
35	INDR	Indorama Syntetics Tbk	0
36	INTA	Intraco Penta Tbk	0
37	INTP	Indocement Tunggal Prakarsa Tbk	0
38	JPRS	Jaya Pari Steel Tbk	0
39	KAEF	Kimia Farma Tbk	0
40	KBLI	GT Kabel Indonesia Tbk	1
41	KBLM	Kabelindo Murni Tbk	0
42	LION	Lion Metal Works Tbk	0
43	LMPI	Langgeng Makmur Plastik Industry Ltd Tbk	0
44	LMSH	Lion Mesh Prima Tbk	0

45	LTLS	Lautan Luas Tbk	0
46	MASA	Multistrada Arah Sarana Tbk	0
47	MERK	Merck Tbk	0
48	MLBI	Multi Bintang Indonesia Tbk	1
49	MLPL	Multipolar Corporation Tbk	0
50	MRAT	Mustika Ratu Tbk	0
51	MYOR	Mayora Indah Tbk	0
52	NIPS	Nipress Tbk	1
53	PBRX	Pan Brothers Tex Tbk	0
54	PICO	Pelangi Indah Canindo Tbk	0
55	PYFA	Pyridam Farma Tbk	1
56	RDTX	Roda Vivatex Tbk	0
57	RICY	Ricky Putra Globalindo Tbk	1
58	RMBA	Bentoel International Investama Tbk	0
59	SCCO	Sucaco Tbk	1
60	SKLT	Sekar Laut Tbk	1
61	SMAR	SMART Tbk	0
62	SMGR	Semen Gresik (Persero) Tbk	0
63	SOBI	Sorini Agro Asia Corporindo (d/h Sorini Corporation) Tbk	0
64	SPMA	Suparma Tbk	0
65	SQBI	Bristol-Myers Squibb Indonesia Tbk	0
66	SRSN	Indo Acidatama (d/h Sarasa Nugraha) Tbk	0
67	STTP	Siantar TOP Tbk	0
68	TBLA	Tunas Baru Lampung Tbk	0
69	TCID	Mandom Indonesia Tbk	0
70	TIRA	Tira Austenite Tbk	0
71	TIRT	Tirta Mahakam Resources Tbk	0
72	TOTO	Surya Toto Indonesia Tbk	0
73	TRST	Trias Sentosa Tbk	0
74	TSPC	Tempo Scan Pacific Tbk	1
75	TURI	Tunas Ridean Tbk	0
76	ULTJ	Ultra Jaya Milk Tbk	0
77	UNIC	Unggul Indah Cahaya Tbk	0
78	UNTR	United Tractors Tbk	0
79	UNVR	Unilever Indonesia Tbk	0
80	VOKS	Voksel Electric Tbk	0

## Nama Perusahaan Sampel

No.	Kode	Perusahaan
1	AISA	Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	AKRA	AKR Corporindo Tbk
4	ALMI	Alumindo Light Metal Industry Tbk
5	AQUA	Aqua Golden Mississippi Tbk
6	ARNA	Arwana Citramulia Tbk
7	ASGR	Astra Graphia Tbk
8	ASII	Astra International Tbk
9	AUTO	Astra Otoparts Tbk
10	BATA	Sepatu Bata Tbk
11	BRAM	Branta Mulia Tbk
12	BRPT	Barito Pacific Timber Tbk
13	BTON	Betonjaya Manunggal Tbk
14	BUDI	Budi Acid Jaya Tbk
15	CLPI	Colorpak Indonesia Tbk
16	CTBN	Citra Tubindo Tbk
17	DAVO	Davomas Abadi Tbk
18	DLTA	Delta Djakarta Tbk
19	DOID	Delta Dunia Petroindo Tbk
20	DVLA	Darya-Varia Laboratoria Tbk
21	EKAD	Ekadharma International Tbk
22	FAST	Fast Food Indonesia Tbk
23	FASW	Fajar Surya Wisesa Tbk
24	GGRM	Gudang Garam Tbk
25	GJTL	Gajah Tunggal Tbk
26	HDTX	Panasia Indosyntec Tbk
27	HEXA	Hexindo Adiperkasa Tbk
28	HMSP	HM Sampoerna Tbk
29	IGAR	Kageo Igar Jaya (d/h Igarjaya) Tbk
30	IKAI	Intikeramik Alamasri Industry Tbk
31	IKBI	Sumi Indo Kabel Tbk
32	IMAS	Indomobil Sukses Internasional Tbk
33	INAF	Indofarma Tbk
34	INDF	Indofood Sukses Makmur Tbk
35	INDR	Indorama Syntetics Tbk
36	INTA	Intraco Penta Tbk
37	INTP	Indocement Tunggal Prakarsa Tbk
38	JPRS	Jaya Pari Steel Tbk
39	KAEF	Kimia Farma Tbk
40	KBLI	GT Kabel Indonesia Tbk
41	KBLM	Kabelindo Murni Tbk
42	LION	Lion Metal Works Tbk
43	LMPI	Langgeng Makmur Plastik Industry Ltd Tbk
44	LMSH	Lion Mesh Prima Tbk

45	LTLS	Lautan Luas Tbk
46	MASA	Multistrada Arah Sarana Tbk
47	MERK	Merck Tbk
48	MLBI	Multi Bintang Indonesia Tbk
49	MLPL	Multipolar Corporation Tbk
50	MRAT	Mustika Ratu Tbk
51	MYOR	Mayora Indah Tbk
52	NIPS	Nipress Tbk
53	PBRX	Pan Brothers Tex Tbk
54	PICO	Pelangi Indah Canindo Tbk
55	PYFA	Pyridam Farma Tbk
56	RDTX	Roda Vivatex Tbk
57	RICY	Ricky Putra Globalindo Tbk
58	RMBA	Bentoe International Investama Tbk
59	SCCO	Sucaco Tbk
60	SKLT	Sekar Laut Tbk
61	SMAR	SMART Tbk
62	SMGR	Semen Gresik (Persero) Tbk
63	SOBI	Sorini Agro Asia Corporindo (d/h Sorini Corporation) Tbk
64	SPMA	Suparma Tbk
65	SQBI	Bristol-Myers Squibb Indonesia Tbk
66	SRSN	Indo Acidatama (d/h Sarasa Nugraha) Tbk
67	STTP	Siantar TOP Tbk
68	TBLA	Tunas Baru Lampung Tbk
69	TCID	Mandom Indonesia Tbk
70	TIRA	Tira Austenite Tbk
71	TIRT	Tirta Mahakam Resources Tbk
72	TOTO	Surya Toto Indonesia Tbk
73	TRST	Trias Sentosa Tbk
74	TSPC	Tempo Scan Pacific Tbk
75	TURI	Tunas Ridean Tbk
76	ULTJ	Ultra Jaya Milk Tbk
77	UNIC	Unggul Indah Cahaya Tbk
78	UNTR	United Tractors Tbk
79	UNVR	Unilever Indonesia Tbk
80	VOKS	Voksel Electric Tbk

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## Descriptives

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan (Total Aset)	80	35954.73	60871851.33	3160572	7698348.764
ROA	80	.003	.399	.07575	.079017
NPM	80	.003	.329	.06370	.058971
Perataan Laba	80	.00	1.00	.2000	.40252
Valid N (listwise)	80				

## Frequencies

## Statistics

## Perataan Laba

N	Valid	80
	Missing	0

## Perataan Laba

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Melakukan Perataan Laba	64	80.0	80.0	80.0
	Melakukan Perataan Laba	16	20.0	20.0	100.0
	Total	80	100.0	100.0	

## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Ukuran Perusahaan (Total Aset)	ROA	NPM	Perataan Laba
N		80	80	80	80
Normal Parameters <sup>a,b</sup>	Mean	6.0108	.07575	.06370	.2000
	Std. Deviation	.62064	.079017	.058971	.40252
Most Extreme Differences	Absolute	.072	.178	.211	.490
	Positive	.072	.178	.211	.490
	Negative	-.059	-.178	-.152	-.310
Kolmogorov-Smirnov Z		.643	1.597	1.890	4.386
Asymp. Sig. (2-tailed)		.802	.012	.002	.000

a. Test distribution is Normal.

b. Calculated from data.

## NPar Tests

### Mann-Whitney Test

#### Ranks

		N	Mean Rank	Sum of Ranks
Ukuran Perusahaan (Total Aset)	Tidak Melakukan Perataan Laba	64	42.34	2710.00
	Melakukan Perataan Laba	16	33.13	530.00
	Total	80		

#### Test Statistics<sup>a</sup>

	Ukuran Perusahaan (Total Aset)
Mann-Whitney U	394.000
Wilcoxon W	530.000
Z	-1.419
Asymp. Sig. (2-tailed)	.156

a. Grouping Variable: Perataan Laba

## NPar Tests

### Mann-Whitney Test

#### Ranks

	Perataan Laba	N	Mean Rank	Sum of Ranks
ROA	Tidak Melakukan Perataan Laba	64	39.70	2541.00
	Melakukan Perataan Laba	16	43.69	699.00
	Total	80		
NPM	Tidak Melakukan Perataan Laba	64	39.95	2557.00
	Melakukan Perataan Laba	16	42.69	683.00
	Total	80		

#### Test Statistics<sup>a</sup>

	ROA	NPM
Mann-Whitney U	461.000	477.000
Wilcoxon W	2541.000	2557.000
Z	-.613	-.421
Asymp. Sig. (2-tailed)	.540	.674

a. Grouping Variable: Perataan Laba

## NPar Tests

### Mann-Whitney Test

Ranks

	Perataan Laba	N	Mean Rank	Sum of Ranks
ROA	Tidak Melakukan Perataan Laba	64	39.70	2541.00
	Melakukan Perataan Laba	16	43.69	699.00
	Total	80		
NPM	Tidak Melakukan Perataan Laba	64	39.95	2557.00
	Melakukan Perataan Laba	16	42.69	683.00
	Total	80		
Ukuran Perusahaan (Total Aset)	Tidak Melakukan Perataan Laba	64	42.34	2710.00
	Melakukan Perataan Laba	16	33.13	530.00
	Total	80		

Test Statistics<sup>a</sup>

	ROA	NPM	Ukuran Perusahaan (Total Aset)
Mann-Whitney U	461.000	477.000	394.000
Wilcoxon W	2541.000	2557.000	530.000
Z	-.613	-.421	-1.419
Asymp. Sig. (2-tailed)	.540	.674	.156

a. Grouping Variable: Perataan Laba

### T-Test

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Ukuran Perusahaan (Total Aset)	80	6.0108	.62064	.06939



### One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Ukuran Perusahaan (Total Aset)	86.624	79	.000	6.01081	5.8727	6.1489

### NPar Tests

#### Binomial Test

		Category	N	Observed Prop.	Test Prop.	Asymp. Sig. (2-tailed)
Perataan Laba	Group 1	Tidak Melakukan Perataan Laba	64	.80	.50	.000 <sup>a</sup>
	Group 2	Melakukan Perataan Laba	16	.20		
Total			80	1.00		

a. Based on Z Approximation.

### Logistic Regression

#### Case Processing Summary

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	80	100.0
	Missing Cases	0	.0
	Total	80	100.0
Unselected Cases		0	.0
Total		80	100.0

a. If weight is in effect, see classification table for the total number of cases.

#### Dependent Variable Encoding

Original Value	Internal Value
Tidak Melakukan Perataan Laba	0
Melakukan Perataan Laba	1

## Block 0: Beginning Block

Classification Table<sup>a,b</sup>

Observed		Predicted			
		Perataan Laba		Percentage Correct	
		Tidak Melakukan Perataan Laba	Melakukan Perataan Laba		
Step 0	Perataan Laba	Tidak Melakukan Perataan Laba	64	0	100.0
		Melakukan Perataan Laba	16	0	.0
Overall Percentage					80.0

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

Step	Variables	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-1.386	.280	24.599	1	.000	.250

Variables not in the Equation

Step	Variables	Score	df	Sig.
Step 0	LOGX1	1.970	1	.160
	X2	.080	1	.777
	X3	1.152	1	.283
Overall Statistics		3.713	3	.294

## Block 1: Method = Enter

Omnibus Tests of Model Coefficients

Step		Chi-square	df	Sig.
Step 1	Step	3.711	3	.294
	Block	3.711	3	.294
	Model	3.711	3	.294

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	76.353 <sup>a</sup>	.045	.072

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	6.751	8	.564

**Contingency Table for Hosmer and Lemeshow Test**

		Perataan Laba = Tidak Melakukan Perataan Laba		Perataan Laba = Melakukan Perataan Laba		Total
		Observed	Expected	Observed	Expected	
Step 1	1	8	7.349	0	.651	8
	2	7	7.045	1	.955	8
	3	7	6.859	1	1.141	8
	4	8	6.758	0	1.242	8
	5	5	6.650	3	1.350	8
	6	6	6.525	2	1.475	8
	7	7	6.282	1	1.718	8
	8	5	5.998	3	2.002	8
	9	5	5.617	3	2.383	8
	10	6	4.916	2	3.084	8

**Classification Table<sup>a</sup>**

Observed		Predicted		Percentage Correct	
		Perataan Laba			
		Tidak Melakukan Perataan Laba	Melakukan Perataan Laba		
Step 1	Perataan Laba	Tidak Melakukan Perataan Laba	64	0	100.0
		Melakukan Perataan Laba	16	0	.0
Overall Percentage					80.0

a. The cut value is .500

**Variables in the Equation**

Step		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	LOGX1	-.780	.511	2.331	1	.127	.459
	X2	-2.795	4.657	.360	1	.548	.061
	X3	7.041	5.329	1.745	1	.186	1142.287
	Constant	2.975	3.027	.966	1	.326	19.589

a. Variable(s) entered on step 1: LOGX1, X2, X3.

## Logistic Regression

### Case Processing Summary

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	80	100.0
	Missing Cases	0	.0
	Total	80	100.0
Unselected Cases		0	.0
Total		80	100.0

a. If weight is in effect, see classification table for the total number of cases.

### Dependent Variable Encoding

Original Value	Internal Value
Tidak Melakukan Perataan Laba	0
Melakukan Perataan Laba	1

## Block 0: Beginning Block

Classification Table<sup>a,b</sup>

Observed			Predicted		
			Perataan Laba		Percentage Correct
			Tidak Melakukan Perataan Laba	Melakukan Perataan Laba	
Step 0	Perataan Laba	Tidak Melakukan Perataan Laba	64	0	100.0
		Melakukan Perataan Laba	16	0	.0
Overall Percentage					80.0

a. Constant is included in the model.

b. The cut value is .500

### Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-1.386	.280	24.599	1	.000	.250

### Variables not in the Equation

Step	Variables	Score	df	Sig.
0	LOGX1	1.970	1	.160
	X2	.080	1	.777
Overall Statistics		1.996	2	.369

## Block 1: Method = Enter

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	2.061	2	.357
	Block	2.061	2	.357
	Model	2.061	2	.357

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	78.003 <sup>a</sup>	.025	.040

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	4.409	8	.818

**Contingency Table for Hosmer and Lemeshow Test**

		Perataan Laba = Tidak Melakukan Perataan Laba		Perataan Laba = Melakukan Perataan Laba		Total
		Observed	Expected	Observed	Expected	
Step 1	1	8	7.205	0	.795	8
	2	6	6.946	2	1.054	8
	3	7	6.763	1	1.237	8
	4	7	6.603	1	1.397	8
	5	6	6.500	2	1.500	8
	6	7	6.340	1	1.660	8
	7	6	6.224	2	1.776	8
	8	5	6.137	3	1.863	8
	9	7	5.890	1	2.110	8
	10	5	5.392	3	2.608	8

**Classification Table<sup>a</sup>**

	Observed	Predicted			
		Perataan Laba		Percentage Correct	
		Tidak Melakukan Perataan Laba	Melakukan Perataan Laba		
Step 1	Perataan Laba	Tidak Melakukan Perataan Laba	64	0	100.0
	Melakukan Perataan Laba		16	0	.0
Overall Percentage					80.0

a. The cut value is .500

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	LOGX1	-.671	.493	1.850	1	.174	.511
	X2	.410	3.491	.014	1	.906	1.507
	Constant	2.565	2.957	.753	1	.386	13.004

a. Variable(s) entered on step 1: LOGX1, X2.

**Logistic Regression**

**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	80	100.0
	Missing Cases	0	.0
	Total	80	100.0
Unselected Cases		0	.0
Total		80	100.0

a. If weight is in effect, see classification table for the total number of cases.

**Dependent Variable Encoding**

Original Value	Internal Value
Tidak Melakukan Perataan Laba	0
Melakukan Perataan Laba	1

## Block 0: Beginning Block

Classification Table<sup>a,b</sup>

Observed		Predicted			
		Perataan Laba		Percentage Correct	
		Tidak Melakukan Perataan Laba	Melakukan Perataan Laba		
Step 0	Perataan Laba	Tidak Melakukan Perataan Laba	64	0	100.0
		Melakukan Perataan Laba	16	0	.0
Overall Percentage					80.0

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-1.386	.280	24.599	1	.000	.250

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables LOGX1	1.970	1	.160
Overall Statistics	1.970	1	.160

## Block 1: Method = Enter

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	2.048	1	.152
Block	2.048	1	.152
Model	2.048	1	.152

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	78.017 <sup>a</sup>	.025	.040

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3.273	8	.916

**Contingency Table for Hosmer and Lemeshow Test**

	Perataan Laba = Tidak Melakukan Perataan Laba		Perataan Laba = Melakukan Perataan Laba		Total
	Observed	Expected	Observed	Expected	
Step 1	8	7.213	0	.787	8
1	6	6.962	2	1.038	8
	7	6.754	1	1.246	8
	7	6.590	1	1.410	8
	6	6.481	2	1.519	8
	6	6.326	2	1.674	8
	6	6.228	2	1.772	8
	6	6.124	2	1.876	8
	7	5.916	1	2.084	8
	5	5.408	3	2.592	8

**Classification Table<sup>a</sup>**

Observed		Predicted			
		Perataan Laba		Percentage Correct	
		Tidak Melakukan Perataan Laba	Melakukan Perataan Laba		
Step 1	Perataan Laba	Tidak Melakukan Perataan Laba	64	0	100.0
		Melakukan Perataan Laba	16	0	.0
Overall Percentage					80.0

a. The cut value is .500

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	LOGX1	-.679	.490	1.919	1	.166	.507
1	Constant	2.644	2.888	.838	1	.360	14.064

a. Variable(s) entered on step 1: LOGX1.