

LAMPIRAN

Lampiran 1

Sampel Perusahaan

No	Kode>Nama Perusahaan	Nama	Tanggal Pencatatan
1.	ADES	Akasha Wira International Tbk.	13-Jun-94
2.	AISA	Tiga Pilar Sejahtera Food Tbk	11-Jun-97
3.	ICBP	Indofood CBP Sukses Makmur Tbk	07-Okt-10
4.	INDF	Indofood Sukses Makmur Tbk.	14-Jul-94
5.	MLBI	Multi Bintang Indonesia Tbk.	17-Jan-94
6.	MYOR	Mayora Indah Tbk.	04-Jul-90
7.	SIDO	Industri Jamu dan Farmasi Sido	18-Des-13
8.	SKBM	Sekar Bumi Tbk	05-Jan-93
9.	ULTJ	Ultra Jaya Milk Industry & Tra	02-Jul-90
10.	UNVR	Unilever Indonesia Tbk.	11-Jan-82

Lampiran 2

Hasil Tabulasi Variabel ROA

<i>Return On Asset (ROA)</i>					
No	Kode	2015	2016	2017	2018
1.	ADES	5,0272	7,2902	4,5513	6,0092
2.	AISA	4,1248	7,7716	-9,7058	-6,7999
3.	ICBP	11,0056	12,5642	11,2057	13,5559
4.	INDF	3,5192	5,9051	5,8507	5,1398
5.	MLBI	23,6527	43,1698	52,6704	42,3882
6.	MYOR	11,0223	10,7463	10,9344	10,0072
7.	SIDO	15,6458	16,0839	16,9020	19,8898
8.	SKBM	5,2520	2,2508	1,5946	0,9007
9.	ULTJ	14,7769	16,7443	13,7206	12,6282
10.	UNVR	37,2017	38,1631	37,0486	46,6601

Lampiran 3
Hasil Tabulasi Variabel DER

<i>Debt to Equity Ratio (DER)</i>					
No	Kode	2015	2016	2017	2018
1.	ADES	0,9893	0,9966	0,9863	0,8287
2.	AISA	1,2841	1,1702	2,2121	-1,5264
3.	ICBP	0,6208	0,5622	0,5557	0,5135
4.	INDF	1,1296	0,8701	0,8808	0,9340
5.	MLBI	1,7409	1,7723	1,3571	1,4749
6.	MYOR	1,1836	1,0626	1,0282	1,0593
7.	SIDO	0,0761	0,0833	0,0906	0,1499
8.	SKBM	1,2218	1,7190	0,5862	0,7023
9.	ULTJ	0,2654	0,2149	0,2324	0,1635
10.	UNVR	2,2585	2,5597	2,6546	1,5762

Lampiran 4
Hasil Tabulasi Variabel Ukuran Perusahaan

Ukuran Perusahaan = Ln (Total Asset)					
No	Kode	2015	2016	2017	2018
1.	ADES	27,2052	27,3664	27,4569	27,5046
2.	AISA	29,8350	29,8561	29,7972	28,2279
3.	ICBP	30,9105	30,9949	31,0848	31,1681
4.	INDF	32,1510	32,0399	32,1077	32,2010
5.	MLBI	28,3734	28,4530	28,5513	28,6921
6.	MYOR	30,0596	30,1900	30,3334	30,4984
7.	SIDO	28,6593	28,7255	28,7810	28,8363
8.	SKBM	27,3625	27,6327	28,1153	28,2028
9.	ULTJ	28,8951	29,0754	29,2772	29,3459
10.	UNVR	30,3866	30,4492	30,5705	30,6026

Lampiran 5

Hasil Output Eviews

	IS	ROA	DER	LNTA
Mean	0.450000	14.67673	0.956024	29.49940
Median	0.000000	11.01396	0.987810	29.31152
Maximum	1.000000	52.67036	2.654552	32.20096
Minimum	0.000000	-9.705843	-1.526351	27.20519
Std. Dev.	0.503831	14.62446	0.782438	1.450015
Skewness	0.201008	1.062213	-0.245769	0.223448
Kurtosis	1.040404	3.415827	4.433991	2.076284
Jarque-Bera	6.669387	7.810165	3.829897	1.754945
Probability	0.035625	0.020139	0.147349	0.415833
Sum	18.00000	587.0693	38.24096	1179.976
Sum Sq. Dev.	9.900000	8341.120	23.87619	81.99923
Observations	40	40	40	40

Goodness-of-Fit Evaluation for Binary Specification

Andrews and Hosmer-Lemeshow

Tests

Equation: UNTITLED

Date: 07/03/20 Time: 12:01

Grouping based upon predicted risk (randomize ties)

	Quantile of Risk		Dep=0		Dep=1		Total Obs	H-L Value
	Low	High	Actual	Expect	Actual	Expect		
1	0.0325	0.0872	4	3.71548	0	0.28452	4	0.30630
2	0.0912	0.1104	4	3.60537	0	0.39463	4	0.43783
3	0.1246	0.1554	4	3.42332	0	0.57668	4	0.67383
4	0.1843	0.2906	2	3.01406	2	0.98594	4	1.38417
5	0.3103	0.4638	3	2.49922	1	1.50078	4	0.26745
6	0.4640	0.4838	2	2.12002	2	1.87998	4	0.01446
7	0.5271	0.5589	1	1.81318	3	2.18682	4	0.66708
8	0.5778	0.8681	1	1.12498	3	2.87502	4	0.01932
9	0.8754	0.9186	0	0.41812	4	3.58188	4	0.46693
10	0.9255	0.9394	1	0.26625	3	3.73375	4	2.16632
	Total		22	22.0000	18	18.0000	40	6.40368
H-L Statistic			6.4037		Prob. Chi-Sq(8)		0.6021	
Andrews Statistic			19.3049		Prob. Chi-Sq(10)		0.0366	

Dependent Variable: IS
 Method: ML - Binary Logit (Quadratic hill climbing)
 Date: 07/03/20 Time: 11:21
 Sample: 40
 Included observations: 40
 Convergence achieved after 6 iterations
 Covariance matrix computed using second derivatives

Variable	Coefficient	Std. Error	z-Statistic	Prob.
ROA	-0.068948	0.034879	-1.976787	0.0481
DER	0.256097	0.607286	0.421707	0.6732
LNTA	-1.004252	0.362313	-2.771777	0.0056
C	30.15425	10.69112	2.820494	0.0048
McFadden R-squared	0.316143	Mean dependent var		0.450000
S.D. dependent var	0.503831	S.E. of regression		0.410338
Akaike info criterion	1.141177	Sum squared resid		6.061580
Schwarz criterion	1.310064	Log likelihood		-18.82353
Hannan-Quinn criter.	1.202241	Deviance		37.64706
Restr. deviance	55.05111	Restr. log likelihood		-27.52555
LR statistic	17.40404	Avg. log likelihood		-0.470588
Prob(LR statistic)	0.000584			
Obs with Dep=0	22	Total obs		40
Obs with Dep=1	18			

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Restr. deviance	55.05111	Restr. log likelihood		-27.52555
LR statistic	17.40404	Avg. log likelihood		-0.470588
Prob(LR statistic)	0.000584			

Lampiran 6
Hasil Tabulasi Variabel Income Smoothing

No	Kode	Nama	Tahun	Laba	ΔI	Rata-rata ΔI	Penjualan	ΔS	Rata-rata Δs	CV ΔI	CV ΔS	Indeks Fiskal	Status	
1.	ADES	Akasha Wira International Tbk.	2013	55.656.000.000	-		502.524.000.000	-						
			2014	31.021.000.000	(24.635.000.000)		578.784.000.000	76.260.000.000						
			2015	32.839.000.000	1.818.000.000	(11.408.500.000)	669.725.000.000	90.941.000.000	83.600.500.000	-0,7332	0,0555	-13,2038		Perata Laba
			2016	55.951.000.000	23.112.000.000	12.465.000.000	887.663.000.000	217.938.000.000	154.439.500.000	0,5402	0,2600	2,0774		Bukan Perata laba
			2017	38.242.000.000	(17.709.000.000)	2.701.500.000	814.490.000.000	(73.173.000.000)	72.382.500.000	4,7784	1,2718	3,7571		Bukan Perata laba
			2018	52.958.000.000	14.716.000.000	(1.496.500.000)	804.302.000.000	(10.188.000.000)	(41.680.500.000)	-6,8518	-0,4779	14,3383		Bukan Perata laba
										-2,2664				
2.	AISA	Tiga Pilar Sejahtera Food Tbk	2013	613.246.000.000	-		4.056.735.000.000	-						
			2014	679.748.000.000	66.502.000.000		5.139.974.000.000	1.083.239.000.000						
			2015	373.750.000.000	(305.998.000.000)	(119.748.000.000)	6.010.895.000.000	870.921.000.000	977.080.000.000	-0,9837	0,0687	-14,3153		Perata Laba
			2016	719.228.000.000	345.478.000.000	19.740.000.000	6.545.680.000.000	534.785.000.000	702.853.000.000	10,4364	0,1512	69,0082		Bukan Perata Laba
			2017	(846.809.000.000)	(1.566.037.000.000)	(610.279.500.000)	4.920.632.000.000	(1.625.048.000.000)	(545.131.500.000)	-0,9905	-1,2529	0,7906		Perata Laba
			2018	(123.513.000.000)	723.296.000.000	(421.370.500.000)	1.583.265.000.000	(3.337.367.000.000)	(2.481.207.500.000)	-1,7181	-0,2182	7,8727		Bukan Perata Laba
3.	ICBP	Indofood CBP Sukses Makmur Tbk	2013	2.235.040.000.000	-		25.094.681.000.000	-						
			2014	2.531.681.000.000	296.641.000.000		30.022.463.000.000	4.927.782.000.000						
			2015	2.923.148.000.000	391.467.000.000	344.054.000.000	31.741.094.000.000	1.718.631.000.000	3.323.206.500.000	0,0872	0,3054	0,2854		Perata Laba
			2016	3.631.301.000.000	708.153.000.000	549.810.000.000	34.466.069.000.000	2.724.975.000.000	2.221.803.000.000	0,1821	0,1432	1,2717		Bukan Perata Laba
			2017	3.543.173.000.000	(88.128.000.000)	310.012.500.000	35.606.593.000.000	1.140.524.000.000	1.932.749.500.000	0,8122	0,2592	3,1332		Bukan Perata Laba
			2018	4.658.781.000.000	1.115.608.000.000	513.740.000.000	38.413.407.000.000	2.806.814.000.000	1.973.669.000.000	0,7409	0,2670	2,7753		Bukan Perata Laba
4.	INDF	Indofood Sukses Makmur Tbk.	2013	2.824.151.000.000	-		55.623.657.000.000	-						
			2014	4.401.080.000.000	1.576.929.000.000		63.594.452.000.000	7.970.795.000.000						
			2015	3.231.713.000.000	(1.169.367.000.000)	203.781.000.000	64.061.947.000.000	467.495.000.000	4.219.145.000.000	4,2617	0,5624	7,5780		Bukan Perata Laba
			2016	4.852.481.000.000	1.620.768.000.000	225.700.500.000	66.750.317.000.000	2.688.370.000.000	1.577.932.500.000	3,9092	0,4451	8,7833		Bukan Perata Laba
			2017	5.145.063.000.000	292.582.000.000	956.675.000.000	70.186.618.000.000	3.436.301.000.000	3.062.335.500.000	0,4390	0,0772	5,6844		Bukan Perata Laba
			2018	4.961.851.000.000	(183.212.000.000)	54.685.000.000	73.394.728.000.000	3.208.110.000.000	3.322.205.500.000	2,7514	0,0217	126,6714		Bukan Perata Laba
5.	MLBI	Multi Bintang Indonesia Tbk.	2013	1.171.229.000.000	-		3.561.989.000.000	-						
			2014	794.883.000.000	(376.346.000.000)		2.988.501.000.000	(573.488.000.000)						
			2015	496.909.000.000	(297.974.000.000)	(337.160.000.000)	2.696.318.000.000	(292.183.000.000)	(432.835.500.000)	-0,0735	-0,2055	0,3577		Perata Laba
			2016	982.129.000.000	485.220.000.000	93.623.000.000	3.263.311.000.000	566.993.000.000	137.405.000.000	2,6454	1,9773	1,3378		Bukan Perata Laba
			2017	1.322.067.000.000	339.938.000.000	412.579.000.000	3.389.736.000.000	126.425.000.000	346.709.000.000	0,1114	0,4018	0,2771		Perata Laba
			2018	1.224.807.000.000	(97.260.000.000)	121.339.000.000	3.649.615.000.000	259.879.000.000	193.152.000.000	1,1394	0,2185	5,2149		Bukan Perata Laba

No	Kode	Nama	Tahun	Laba	ΔI	Rata-rata Δi	Penjualan	ΔS	Rata-rata Δs	CV ΔI	CV ΔS	Indeks Eckel	Status	
6.	MYOR	Mayora Indah Tbk.	2013	1.013.558.238.779	-		12.017.837.133.337	-						
			2014	409.618.689.484	(603.939.549.295)		14.169.088.278.238	2.151.251.144.901						
			2015	1.250.233.128.560	840.614.439.076	118.337.444.891	14.818.730.635.847	649.642.357.609	1.400.446.751.255	3,8602	0,3391	11,3847	Bukan Perata Laba	
			2016	1.388.676.127.665	138.442.999.105	489.528.719.091	18.349.959.898.358	3.531.229.262.511	2.090.435.810.060	0,4536	0,4359	1,0406	Bukan Perata Laba	
			2017	1.630.953.830.893	242.277.703.228	190.360.351.167	20.816.673.946.473	2.466.714.048.115	2.998.971.655.313	0,1725	0,1122	1,5367	Bukan Perata Laba	
			2018	1.760.434.280.304	129.480.449.411	185.879.076.320	20.060.802.395.725	(755.871.550.748)	855.421.248.684	0,1919	1,1913	0,1611	Perata Laba	
7.	SIDO	Industri Jamu dan Farmasi Sido	2013	405.943.000.000			2.372.364.000.000	-						
			2014	415.193.000.000	9.250.000.000		2.197.907.000.000	(174.457.000.000)						
			2015	437.475.000.000	22.282.000.000	15.766.000.000	2.218.536.000.000	20.629.000.000	(76.914.000.000)	0,2614	-0,8021	-0,3259	Perata Laba	
			2016	480.525.000.000	43.050.000.000	32.666.000.000	2.561.806.000.000	343.270.000.000	181.949.500.000	0,2010	0,5607	0,3585	Perata Laba	
			2017	533.799.000.000	53.274.000.000	48.162.000.000	2.573.840.000.000	12.034.000.000	177.652.000.000	0,0671	0,5896	0,1139	Perata Laba	
			2018	663.849.000.000	130.050.000.000	91.662.000.000	2.763.292.000.000	189.452.000.000	100.743.000.000	0,2649	0,5569	0,4756	Perata Laba	
8.	SKBM	Sekar Bumi Tbk	2013	58.266.986.267			1.296.618.257.503							
			2014	89.115.994.107	30.849.007.840		1.480.764.903.724	184.146.646.221						
			2015	40.150.568.621	(48.965.425.486)	(9.058.208.823)	1.362.245.580.664	(118.519.323.060)	32.813.661.581	-2,7864	2,9168	-0,9553	Perata Laba	
			2016	22.545.456.050	(17.605.112.571)	(33.285.269.029)	1.501.115.928.446	138.870.347.782	10.175.512.361	-0,2979	7,9990	-0,0372	Perata Laba	
			2017	25.880.464.791	3.335.008.741	(7.135.051.915)	1.841.487.199.828	340.371.271.382	239.620.809.582	-0,9281	0,2659	-3,4900	Perata Laba	
			2018	15.954.632.472	(9.925.832.319)	(3.295.411.789)	1.953.910.957.160	112.423.757.332	226.397.514.357	-1,2725	0,3184	-3,9967	Perata Laba	
9.	ULTJ	Ultra Jaya Milk Industry & Tra	2013	325.127.420.664			3.460.231.249.075							
			2014	283.360.914.211	(41.766.506.453)		3.916.789.366.423	456.558.117.348						
			2015	523.100.215.029	239.739.300.818	98.986.397.183	4.393.932.684.171	477.143.317.748	466.850.717.548	0,8993	0,0139	64,4963	Bukan Perata Laba	
			2016	709.825.635.742	186.725.420.713	213.232.360.766	4.685.987.917.355	292.055.233.184	384.599.275.466	0,0786	0,1522	0,5166	Perata Laba	
			2017	711.681.000.000	1.855.364.258	94.290.392.486	4.879.559.000.000	193.571.082.645	242.813.157.915	0,6200	0,1283	4,8340	Bukan Perata Laba	
			2018	701.607.000.000	(10.074.000.000)	(4.109.317.871)	5.472.882.000.000	593.323.000.000	393.447.041.323	-0,9180	0,3213	-2,8572	Perata Laba	
10.	UNVR	Unilever Indonesia Tbk.	2013	5.352.625.000.000			30.757.435.000.000							
			2014	5.738.523.000.000	385.898.000.000		34.511.534.000.000	3.754.099.000.000						
			2015	5.851.805.000.000	113.282.000.000	249.590.000.000	36.484.030.000.000	1.972.496.000.000	2.863.297.500.000	0,3454	0,1968	1,7554	Bukan Perata Laba	
			2016	6.390.672.000.000	538.867.000.000	326.074.500.000	40.053.732.000.000	3.569.702.000.000	2.771.099.000.000	0,4127	0,1823	2,2644	Bukan Perata Laba	
			2017	7.004.562.000.000	613.890.000.000	576.378.500.000	41.204.510.000.000	1.150.778.000.000	2.360.240.000.000	0,0412	0,3241	0,1270	Perata Laba	
			2018	9.109.445.000.000	2.104.883.000.000	1.359.386.500.000	41.802.073.000.000	597.563.000.000	874.170.500.000	0,3468	0,2001	1,7331	Bukan Perata Laba	

Lampiran 7
Biodata Peneliti

Data Pribadi :

Nama : Puji Rismawaty
 NPM : 11160000360
 Tempat dan Tanggal Lahir : Bekasi, 21 Juli 1998
 Agama : Islam
 Kewarganegaraan : Indonesia
 Alamat : Jl. Papanggo 1D No.5A RT009/003 Kel.Papanggo
 Kec.Tanjung Priok, Kota Administrasi Jakarta
 Utara, DKI Jakarta, 14340
 Telpon/Hp : 083806786986
 Email : pujirismawaty0@gmail.com



Pendidikan Formal :

1. SDN Kebon Bawang 01 Pagi : Lulus Tahun 2010
2. SMPN 129 Jakarta : Lulus Tahun 2013
3. SMAS Yappenda Jakarta : Lulus Tahun 2016
4. STEI Jakarta : Tahun 2016 sampai sekarang

Pendidikan Non Formal :

1. Super GreatMemory for Collegers Training Program, Level Basic di STEI : Lulus Tahun 2016
2. Kursus Aplikasi Komputer Akuntansi Accurate 5.0 di STEI : Lulus Tahun 2019
3. Kursus Pajak Brevet AB di STEI : Lulus Tahun 2019
4. Kursus *Toefl Preparation* di STEI : Lulus Tahun 2020

Pengalaman Seminar :

1. November 2016 : Peserta Seminar Nasional Akuntansi Lingkungan *CSR & Environmental Accounting for Indonesian Communities* di UPN “Veteran” Jakarta
2. April 2017 : Peserta Seminar Pajak di STEI Jakarta
3. Desember 2017 : Peserta Seminar Kewirausahaan di STEI Jakarta
4. Desember 2017 : Peserta Seminar Motivasi Nasional & Pemuda Mandiri di Mahkamah Konstitusi RI

5. Februari 2018 : Peserta Seminar “Peak Performance Training” di Bekasi

Pengalaman Tambahan :

1. Agustus 2019 s.d Februari 2020 : Program Magang Mahasiswa Bersertifikat (PMMB) di PT Pegadaian (Persero) Kantor Pusat