

LAMPIRAN 1

NO	KODE	NAMA PERUSAHAAN	2016			2017		
			KRITERIA			KRITERIA		
			1	2	3	1	2	3
1	ADES	Akasa Wira International Tbk	*	*	*	*	*	*
2	ADRO	Adaro Energy Tbk	*		*	*		*
3	AISA	Tiga Pilar Sejahtera Food Tbk	*	*	*	*	*	*
4	ALTO	Tri Banyan Tirta Tbk	*	*	*	*	*	*
5	ANTM	Aneka Tambang Tbk	*	*	*	*	*	*
6	ATPK	Bara Jaya International Tbk	*	*	*	*	*	*
7	ARII	Atlas Resorces Tbk	*		*	*		*
8	ARTI	Ratu Prabu Energi Tbk						
9	BIPI	PT. Astrindo Nusantara Infrastruktur	*		*	*		*
10	BORN	Borneo Lumbang Energi & Metal Tbk						
11	BSSR	Baramulti Suksessarana Tbk	*		*	*		*
12	BUMI	Bumi Resources Tbk	*		*	*		*
13	BYAN	Byan Resources Tbk	*		*	*		*
14	CAMP	PT. Campina Ice Cream Industry Tbk		*			*	
15	CEKA	PT. Wilmar Cahaya Indonesia Tbk	*	*	*	*	*	*
16	CINT	PT. Citose Internasional Tbk	*	*	*	*	*	*
17	CITA	Cita Mineral Investindo Tbk	*	*	*	*	*	*
18	CLEO	PT Sariguna Primatirta Tbk		*			*	
19	CKRA	Cakra Mineral Tbk	*	*	*	*	*	*
20	CTTH	Citatah Tbk	*	*	*	*	*	*
21	DAJK	Dwi Aneka Jaya						
22	DEWA	PT Dewata Freightinternational Tbk.	*		*	*		*
23	DKFT	Central Omega Resources Tbk	*	*	*	*	*	*
24	DLTA	Delta Djakarta Tbk	*	*	*	*	*	*
25	DOID	Delta Dunia Makmur	*		*	*		*
26	DVLA	Darya-Varia Laboratoria Tbk	*	*	*	*	*	*
27	ELSA	Elnusa Tbk	*	*	*	*	*	*
28	ENRG	Energi Mega Persada Tbk						
29	ESSA	Surya Esa Perkasa Tbk	*		*	*		*
30	FIRE	PT Alfa Energi Investama Tbk		*			*	
31	GGRM	Gudang Garam Tbk	*	*	*	*	*	*
32	GOOD	Goodyear Indonesia Tbk		*			*	
33	HMSP	HM Sampoerna Tbk	*	*	*	*	*	*
34	HOKI	PT Buyung Poetra Sembada Tbk						
35	HRTA	PT Hartadinata Abadi Tbk		*			*	

36	ICBP	Indofood CBP Sukses Makmur Tbk	*	*	*	*	*	*
37	INAF	Indofarma (persero) Tbk		*			*	
38	INCO	Vale Indonesia Tbk	*		*	*		*
39	INDF	Indofood Sukses Makmur Tbk	*	*	*	*	*	*
40	KAEF	Kimia Farma Tbk	*	*	*	*	*	*
41	KICI	Kedaung Indah Can Tbk	*	*	*	*	*	*
42	KINO	Pt. Kino Indonesia Tbk	*	*	*	*	*	*
43	KLBF	Kalbe Farma Tbk	*	*	*	*	*	*
44	KPAS	PT Cottonindo Ariesta TBK						
45	LMPI	Langgeng Makmur Industri Tbk	*	*	*	*	*	*
46	MBTO	Martina Barto Tbk	*	*	*	*	*	*
47	MERK	Merck Tbk	*	*	*	*	*	*
48	MITI	Mitra Invesindo	*	*	*	*	*	*
49	MLBI	Multi Bintang Indonesia	*	*	*	*	*	*
50	MOLI	PT Madusari Murni Indah Tbk						
51	MRAT	Mustika Ratu Tbk	*	*	*	*	*	*
52	MYOR	Mayora Indah Tbk	*	*	*	*	*	*
53	PANI	PT Pratama Abadi Nusa Industri Tbk		*			*	
54	PCAR	PT Prima Cakrawala Abadi Tbk		*			*	
55	PEHA	PT Phapros Tbk.						
56	PSAB	J Resources Asia Pasifik Tbk	*		*	*		*
57	PSDN	Prasida Aneka Niaga Tbk		*			*	
58	PYFA	Pyridam Farma Tbk						
59	RMBA	Bentoel International Investama Tbk		*			*	
60	ROTI	Nippon Indosari Corpindo Tbk	*	*	*	*	*	*
61	RUIS	Radiant Utama Interinsco Tbk	*	*	*	*	*	*
62	SCPI	Merck Sharp Dohme Parma Tbk						
63	SIDO	PT Industri Jamu dan Farmasi Sido Muncul						
64	SKBM	Sekar Bumi Tbk	*	*	*	*	*	*
65	SKLT	Sekar Laut Tbk	*	*	*	*	*	*
66	SMRU	SMR Utama Tbk	*		*	*		*
67	STTP	Siantar Top Tbk	*	*	*	*	*	*
68	TCID	Mandom Indonesia Tbk	*	*	*	*	*	*
69	TINS	PT. Timah Tbk	*	*	*	*	*	*
70	TSPC	Tempo Scan Pacific Tbk	*	*	*	*	*	*
71	ULTJ	Ultra Jaya Milk Industry Tbk	*		*	*		*
72	WIIM	Wismilak Inti Makmur Tbk	*	*	*	*	*	*
73	ZINC	PT Capuas Prima Coal Tbk		*			*	

LAMPIRAN 2

TABULASI DATA PENELITIAN

Sektor Industri Barang Konsumsi

No	Kode Perusahaan	Tahun	ACHANGE	LEVERAGE	ROA	Manajemen Laba
1	ADES	2016	0.148	0.205	0.209	0.134
		2017	0.086	0.244	0.045	0.107
2	AISA	2016	0.02	0.539	0.077	0.07
		2017	-0.06	0.609	-0.062	0.054
3	ALTO	2016	-0.012	0.844	-0.022	0.068
		2017	-0.05	0.622	-0.056	0.021
4	CEKA	2016	-0.041	0.377	0.175	0.042
		2017	-0.023	0.351	0.077	0.049
5	DLTA	2016	0.133	0.154	0.212	0.335
		2017	0.106	0.146	0.208	0.44
6	DVLA	2016	0.101	0.295	0.099	0.129
		2017	0.066	0.319	0.098	0.146
7	GGRM	2016	-0.008	0.371	0.105	0.09
		2017	0.057	0.368	0.116	0.098
8	HMSP	2016	0.105	0.196	0.3	0.147
		2017	0.014	0.209	0.293	0.155
9	ICBP	2016	0.081	0.223	0.168	0.133
		2017	0.085	0.215	0.112	0.145
10	INDF	2016	-0.117	0.233	0.059	0.107
		2017	0.065	0.246	0.058	0.092
11	KAEF	2016	0.255	0.507	0.054	0.034
		2017	0.243	0.388	0.058	0.0008
12	KICI	2016	0.042	0.363	0.002	-0.0009
		2017	0.064	0.39	0.053	0.053
13	KINO	2016	0.022	0.371	0.055	0.003
		2017	-0.014	0.335	0.037	0.076
14	KLBF	2016	0.1	0.181	0.154	0.111
		2017	0.083	0.163	0.147	0.099
15	LMPI	2016	0.021	0.496	0.008	0.043
		2017	0.028	0.549	-0.037	0.04

16	MBTO	2016	0.086	0.378	0.012	0.007
		2017	0.09	0.471	-0.031	-0.045
17	MERK	2016	0.0137	0.216	0.206	0.042
		2017	0.121	0.273	0.17	0.112
18	MLBI	2016	0.076	0.639	0.431	0.382
		2017	0.093	0.575	0.527	0.392
19	MRAT	2016	-0.029	0.235	-0.011	-0.047
		2017	0.028	0.262	-0.002	-0.001
20	MYOR	2016	0.122	0.515	0.107	0.035
		2017	0.133	0.505	0.109	0.061
21	ROTI	2016	0.073	0.505	0.095	0.164
		2017	0.359	0.381	0.029	0.148
22	SKBM	2016	0.236	0.632	0.022	-0.022
		2017	0.382	0.365	0.015	-0.053
23	SKLT	2016	0.036	0.478	0.036	0.001
		2017	0.106	0.333	0.036	0.002
24	STTP	2016	0.178	0.5	0.074	0.063
		2017	0.002	0.408	0.092	0.106
25	WIIM	2016	0.008	0.267	0.078	0.081
		2017	-0.014	0.202	0.033	0.131

Sektor Pertambangan

NO	Kode Perusahaan	Tahun	ACHANG E	LEVERAG E	ROA	Manajeme n Laba
1	ANTM	2016	-0.012	0.386	0.007	0.111
		2017	0.001	0.383	0.004	0.108
2	ATPK	2016	-0.117	0.535	-0.181	1.845
		2017	-0.578	0.604	-0.307	2.758
3	CINT	2016	0.041	0.182	0.051	0.121
		2017	0.162	0.197	0.062	0.088
4	CITA	2016	-0.025	0.646	-0.097	0.145
		2017	-0.017	0.658	0.017	-0.058
5	CKRA	2016	-0.085	0.023	-0.059	-0.005
		2017	-0.59	0.026	-0.456	-0.142
6	CTTH	2016	0.016	0.488	0.339	-0.03
		2017	0.12	0.541	0.005	-0.339
7	ELSA	2016	-0.051	0.313	0.075	0.123

		2017	0.136	0.371	0.051	0.079
8	MITI	2016	-1.083	0.62	-0.101	-0.274
		2017	0.018	0.644	-0.099	0.119
9	RUIS	2016	-0.115	0.632	0.026	0.121
		2017	-0.02	0.603	0.021	0.027
10	TCID	2016	0.047	0.082	0.076	0.104
		2017	0.074	0.103	0.075	0.134
11	TINS	2016	0.028	0.407	0.026	0.156
		2017	0.195	0.286	0.042	-0.016
12	TSPC	2016	0.045	0.296	0.082	0.053
		2017	0.114	0.316	0.074	0.056



LAMPIRAN 3

Hasil Olah Data Dengan SPSS

REGRESSION

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	ROA, LEVERAGE, ACHANGE ^a		. Enter

Uji Normalitas Sektor Industri Barang Konsumsi

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.06878825
Most Extreme Differences	Absolute	.118
	Positive	.118
	Negative	-.068
Kolmogorov-Smirnov Z		.833
Asymp. Sig. (2-tailed)		.491

Sumber: Data olahan SPSS, 2019

Uji Normalitas Sektor Pertambangan

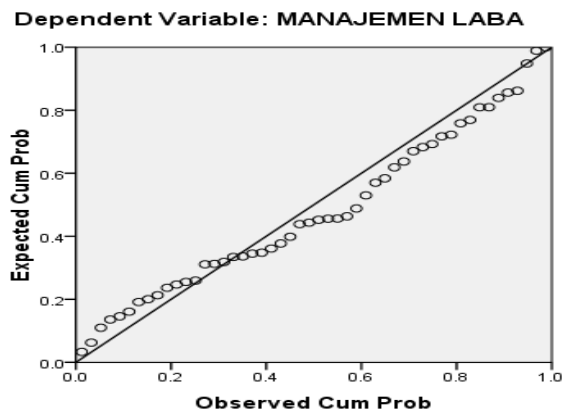
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		24
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.57894583
	Most Extreme Differences	
	Absolute	.185
	Positive	.185
	Negative	-.092
Kolmogorov-Smirnov Z		.907
Asymp. Sig. (2-tailed)		.383

Sumber: Data olahan SPSS, 2019

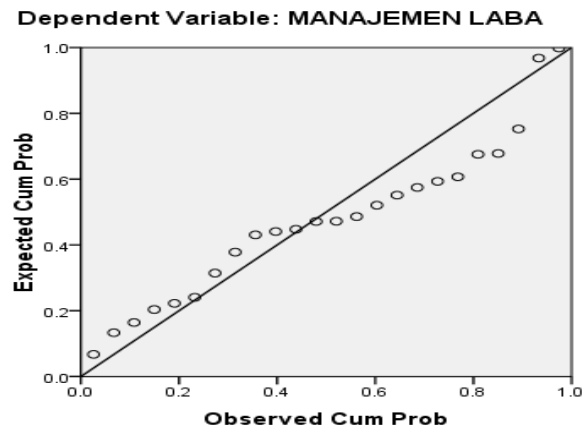
Uji Normalitas Sektor Industri Barang Konsumsi

Normal P-P Plot of Regression Standardized Residual



Uji Normalitas Sektor Pertambangan

Normal P-P Plot of Regression Standardized Residual



Sumber: Data olahan SPSS, 2019

Uji Multikolonieritas Sektor Industri Barang Konsumsi

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.033	.030		1.096	.279		
ACHANGE	-.043	.105	-.040	-.409	.684	.994	1.007
LEVERAGE	-.015	.066	-.022	-.225	.823	.960	1.042
ROA	.695	.091	.754	7.635	.000	.954	1.048

Sumber: Data olahan SPSS, 2019

Uji Multikolonieritas Sektor Pertambangan

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.086	.272		-.316	.755		
ACHANGE	.260	.587	.112	.444	.662	.590	1.694
LEVERAGE	.771	.633	.243	1.217	.238	.948	1.055
ROA	-2.207	1.097	-.498	-2.011	.058	.613	1.630

Sumber: Data olahan SPSS, 2019

Uji Autokorelasi Sektor Industri Barang Konsumsi

Runs Test

	Unstandardized Residual
Test Value ^a	-.00931
Cases < Test Value	25
Cases >= Test Value	25
Total Cases	50
Number of Runs	20
Z	-1.715
Asymp. Sig. (2-tailed)	.086

Uji Autokorelasi Sektor Pertambangan

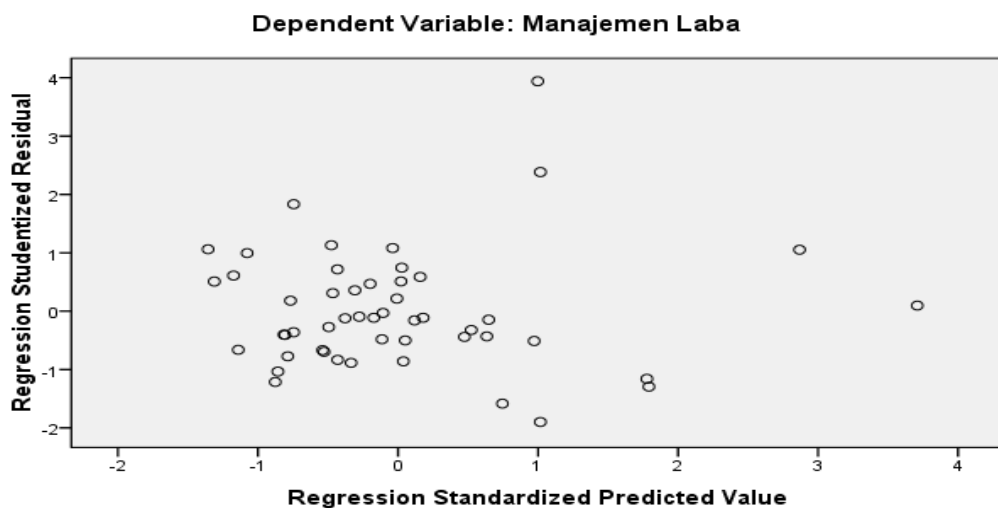
Runs Test

	Unstandardized Residual
Test Value ^a	-.04432
Cases < Test Value	12
Cases >= Test Value	12
Total Cases	24
Number of Runs	10
Z	-1.044
Asymp. Sig. (2-tailed)	.297

Sumber: Data olahan SPSS, 2019

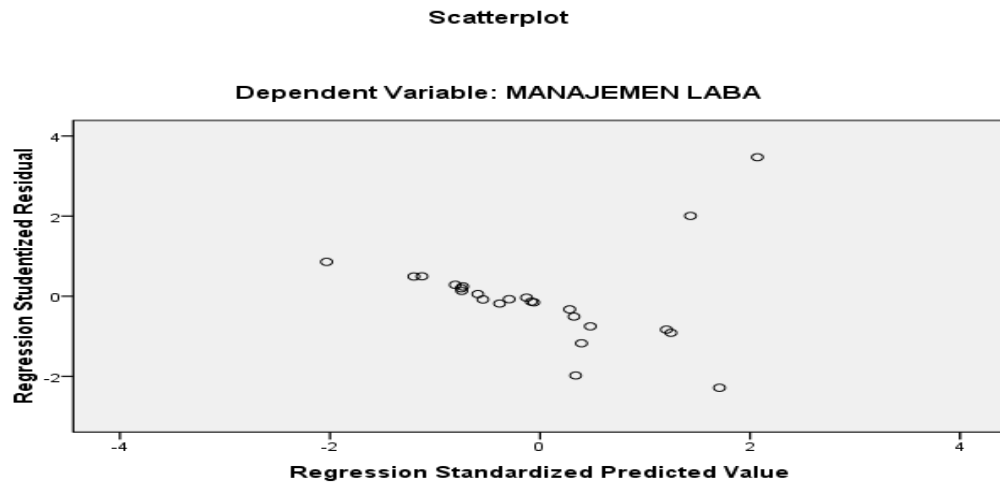
Uji Heteroskedastisitas Sektor Industri Barang Konsumsi

Scatterplot



Sumber: Data olahan SPSS, 2019

Uji Heteroskedastisitas Sektor Pertambangan



Sumber: Data olahan SPSS, 2019

Hasil Analisis Regresi Linier Berganda Sektor Industri Barang Konsumsi

Model	Koefisien	T	sig.t
Konstanta	0,030	1,096	0,279
ACHANGE	-0,040	-0,409	0,684
LEVERAGE	-0,015	-0,225	0,823
ROA	0,754	7,635	0,000
R	= 0,757		
R Square (Ajusted)	= 0,572		
F	= 20,521		
Sig. F	= 0,000		

Sumber: Olah data SPSS, 2019