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# LAMPIRAN

Lampiran I  
Daftar Rasio Keuangan Yang Digunakan Dalam Penelitian

<b>NO</b>	<b>RASIO KEUANGAN</b>	<b>SIMBOI. VARIABEL</b>
1.	Current Assets to Current Liabilities	CACL
2.	Quick Assets to Current Liabilities	QACL
3.	Current Assets to Total Liabilities	CATL
4.	Gross Profit to Sales	GPS
5.	Net Income to Sales	NIS
6.	Operating Income to Sales	OIS
7.	Cost of Goods Sold to Inventory	COGSI
8.	Quick Assets to Inventory	QAI
9.	Sales to Quick Assets	SQA
10.	Total Liabilities to Current Assets	TLCA
11.	Operating Income to Total Liabilities	OITL
12.	Current Liabilities to Total Assets	CLTA
13.	Sales to Fixed Assets	SFA
14.	Inventory to Total Assets	ITA
15.	Current Assets to Sales	CAS
16.	Total Liabilities to Total Assets	TLTA
17.	Current Liabilities to Inventory	CLI
18.	Net Income to Fixed Assets	NIFA
19.	Net Income to Total Assets	NITA
20.	Sales to Current Liabilities	SCL
21.	Net Income to Total Liabilities	NITL

Lampiran II  
Data Perubahan Rasio Keuangan Pada Tahun 2000-2001

NO	PERUSAHAAN	$\Delta$ CACL	$\Delta$ QACL	$\Delta$ CATL	$\Delta$ GPS	$\Delta$ NIS	$\Delta$ OIS
1.	AQUA	-0.626	-0.616	1.629	-0.765	-0.722	-0.954
2.	FAST	1.280	1.108	3.766	3.551	1.502	-0.835
3.	INDF	0.473	0.395	1.088	0.529	-0.287	-0.843
4.	SHDA	3.700	4.235	6.632	-0.324	2.819	-0.776
5.	STTP	1.807	2.409	2.578	-0.544	-0.572	-0.883
6.	GGRM	1.610	1.238	2.604	-0.544	-0.241	-0.597
7.	HMSP	2.309	2.242	3.787	-0.116	0.092	-0.502
8.	BATA	1.719	-16.574	4.203	0.283	1.382	-0.315
9.	TIRT	0.542	-0.061	0.827	-0.570	-0.787	-0.956
10.	LTLS	3.310	3.431	4.662	0.536	1.388	-0.959
11.	UNIC	2.628	1.508	3.559	-0.475	-0.441	-0.860
12.	EKAD	4.516	5.886	5.851	-0.537	0.267	-0.966
13.	INCI	1.549	1.600	3.108	-0.436	0.537	-0.908
14.	BRNA	0.895	0.999	1.832	-0.233	0.213	-0.800
15.	DYNA	0.272	0.281	0.799	-0.163	-0.405	-0.838
16.	IGAR	1.053	1.173	1.620	-0.574	-0.779	-0.936
17.	SMGR	0.216	0.382	0.985	0.569	-0.595	-0.818
18.	CTBN	1.913	1.873	2.768	1.403	2.787	-0.993
19.	LION	1.228	0.783	2.935	-0.232	0.707	-0.926
20.	ASGR	0.711	0.398	1.809	3.880	0.805	-0.940
21.	AUTO	2.349	2.497	3.291	-0.158	1.355	-0.940
22.	BRAM	1.786	2.332	3.299	4.786	4.205	-0.819
23.	HEXA	-0.263	-0.213	0.319	0.343	-0.472	-0.922
24.	INTA	0.057	-0.035	0.654	4.053	0.160	-0.950
25.	PRAS	-0.617	-0.620	-0.490	0.967	-0.969	-0.975
26.	SMSM	5.215	5.900	7.584	-0.330	1.057	-0.822
27.	TURI	2.579	2.328	2.894	-0.861	-0.743	-0.988
28.	UNTR	0.655	0.763	1.193	40.804	15.707	-0.901
29.	BYSP	1.689	2.122	2.787	0.041	-0.757	-0.891
30.	DNKS	1.574	1.591	4.201	1.651	1.706	-0.799
31.	TCID	2.451	0.206	4.451	0.062	0.762	-0.866
32.	MRAT	1.275	1.188	3.579	0.783	1.480	-0.900
33.	UNVR	2.692	3.193	5.932	0.300	2.054	-0.602

## Lampiran II (lanjutan)

NO	PERUSAHAAN	$\Delta$ COGSI	$\Delta$ QAI	$\Delta$ SQA	$\Delta$ TLCA	$\Delta$ OITL
1.	AQUA	319.777	36.909	5.888	-0.592	-0.206
2.	FAST	28.551	2.174	1.960	-0.745	0.771
3.	INDF	18.981	3.187	3.155	-0.255	-0.169
4.	SHDA	1.833	0.215	1.739	-0.853	3.671
5.	STTP	18.509	1.996	3.018	-0.665	0.705
6.	GGRM	1.159	-0.457	3.167	-0.712	3.999
7.	HMSP	3.325	0.110	2.633	-0.585	3.269
8.	BATA	-0.615	-1.969	-1.387	-0.435	1.691
9.	TIRT	10.186	-0.170	10.583	0.068	-0.708
10.	LTLS	28.174	2.023	3.835	0.607	-0.874
11.	UNIC	11.896	0.786	6.178	-0.993	96.571
12.	EKAD	18.069	1.813	2.894	-0.737	-0.369
13.	INCI	10.823	3.377	1.928	0.116	-0.754
14.	BRNA	7.763	2.328	2.255	0.231	-0.443
15.	DYNA	24.535	4.357	3.243	-0.526	0.463
16.	IGAR	12.403	1.378	4.074	18.752	-0.983
17.	SMGR	20.386	10.673	0.674	-0.986	23.763
18.	CTBN	66.848	0.217	6.576	-0.940	-0.106
19.	LION	1.861	-0.414	2.412	9.515	-0.981
20.	ASGR	42.057	2.114	2.657	0.536	-0.884
21.	AUTO	31.125	4.546	3.530	-0.340	-0.567
22.	BRAM	16.833	5.660	1.726	-0.643	0.648
23.	HEXA	9.146	1.388	1.532	0.210	-0.826
24.	INTA	6.657	0.724	2.721	0.125	-0.850
25.	PRAS	26.970	4.783	3.229	0.365	-0.924
26.	SMSM	10.216	1.986	2.440	0.399	-0.513
27.	TURI	85.811	3.191	13.799	1.674	-0.936
28.	UNTR	25.444	4.868	3.161	-0.949	7.558
29.	BYSP	7.119	0.951	1.563	-0.674	0.000
30.	DNKS	13.161	3.950	1.245	-0.861	2.282
31.	TCID	2.343	-0.720	7.827	-0.901	3.183
32.	MRAT	1.901	0.059	1.259	3.570	-0.953
33.	UNVR	7.691	2.612	1.009	-0.986	62.061

## Lampiran II (lanjutan)

NO	PERUSAHAAN	$\Delta$ CLTA	$\Delta$ SFA	$\Delta$ ITA	$\Delta$ CAS	$\Delta$ TLTA
1.	AQUA	1.758	6.635	-0.972	-0.859	-0.579
2.	FAST	-0.616	2.622	-0.745	-0.635	-0.777
3.	INDF	-0.346	1.857	-0.782	-0.746	-0.283
4.	SHDA	-0.810	0.165	-0.179	-0.672	-0.869
5.	STTP	-0.660	1.340	-0.613	-0.795	-0.680
6.	GGRM	-0.624	8.062	0.551	-0.720	-0.717
7.	HMSP	-0.653	3.699	0.013	-0.719	-0.524
8.	BATA	-0.642	2.206	4.760	-0.549	-0.450
9.	TIRT	-0.411	5.632	-0.335	-0.858	-0.031
10.	LTLS	-0.773	3.292	-0.667	-0.799	0.574
11.	UNIC	-0.705	6.658	-0.585	-0.799	-0.992
12.	EKAD	-0.817	4.956	-0.551	-0.794	-0.734
13.	INCI	-0.590	0.664	-0.756	-0.665	0.167
14.	BRNA	-0.513	1.556	-0.707	-0.709	0.136
15.	DYNA	-0.344	0.769	-0.843	-0.766	-0.604
16.	IGAR	-0.564	4.424	-0.602	-0.814	16.669
17.	SMGR	0.238	-0.142	-0.853	-0.474	-0.979
18.	CTBN	-0.754	0.504	-0.419	-0.866	-0.957
19.	LION	-0.551	2.292	0.364	-0.634	9.510
20.	ASGR	-0.428	3.401	-0.743	-0.665	0.503
21.	AUTO	-0.713	8.563	-0.819	-0.789	-0.366
22.	BRAM	-0.637	0.223	-0.818	-0.693	-0.638
23.	HEXA	0.224	2.552	-0.596	-0.631	0.091
24.	INTA	-0.039	4.485	-0.462	-0.706	0.143
25.	PRAS	0.882	11.161	-0.876	-0.761	-0.015
26.	SMSM	-0.840	0.082	-0.630	-0.738	0.394
27.	TURI	-0.794	32.512	-0.837	-0.927	0.969
28.	UNTR	-0.363	3.407	-0.809	-0.774	-0.946
29.	BYSP	-0.616	9.438	-0.386	-0.664	-0.664
30.	DNKS	-0.586	3.123	-0.783	-0.558	-0.852
31.	TCID	-0.729	0.527	0.166	-0.676	-0.908
32.	MRAT	-0.554	1.018	-0.080	-0.540	3.633
33.	UNVR	-0.737	1.823	-0.694	-0.562	-0.986

## Lampiran II (lanjutan)

NO	PERUSAHAAN	$\Delta$ CLI	$\Delta$ NIFA	$\Delta$ NITA	$\Delta$ SCL	$\Delta$ NITL
1.	AQUA	97.831	-0.227	-0.171	-0.846	-0.134
2.	FAST	0.506	-0.164	-0.120	0.074	-0.295
3.	INDF	2.002	-0.244	0.117	-0.140	0.002
4.	SHDA	-0.768	0.204	0.166	-0.012	0.111
5.	STTP	-0.121	-0.545	-0.470	-0.243	-0.472
6.	GGRM	-0.757	-0.161	-0.250	-0.136	-0.225
7.	HMSP	-0.657	-0.291	-0.152	-0.088	-0.328
8.	BATA	-0.938	0.040	-0.065	-0.058	-0.094
9.	TIRT	-0.115	-0.434	-0.320	-0.327	-0.319
10.	LTLS	-0.318	0.802	0.729	-0.185	0.487
11.	UNIC	-0.288	1.169	-0.358	0.054	-0.408
12.	EKAD	-0.591	0.091	-0.041	-0.114	0.001
13.	INCI	0.683	0.388	0.031	-0.012	-0.131
14.	BRNA	0.665	0.042	0.196	0.082	0.141
15.	DYNA	3.182	-0.267	-0.057	-0.092	-0.096
16.	IGAR	0.094	-0.673	-0.652	-0.396	-0.665
17.	SMGR	7.447	-0.656	-0.207	-0.006	-0.285
18.	CTBN	-0.577	3.201	2.174	-0.349	1.612
19.	LION	-0.671	0.393	0.000	-0.240	-0.155
20.	ASGR	1.228	0.707	0.610	-0.228	0.408
21.	AUTO	0.586	2.617	1.404	-0.143	1.409
22.	BRAM	0.999	3.763	2.483	-0.239	1.997
23.	HEXA	2.032	-0.549	-0.009	-0.367	0.114
24.	INTA	0.787	0.251	0.972	-0.422	0.582
25.	PRAS	14.225	-0.769	-0.826	-0.302	-0.768
26.	SMSM	-0.567	0.129	-0.135	0.045	-0.176
27.	TURI	0.260	-0.308	-0.399	-0.025	-0.266
28.	UNTR	2.328	16.568	31.736	-0.225	27.569
29.	BYSP	-0.375	-0.778	-0.771	-0.222	-0.743
30.	DNKS	0.911	0.192	0.098	-0.200	-0.098
31.	TCID	-0.768	-0.122	-0.177	-0.152	-0.221
32.	MRAT	-0.516	0.147	0.091	0.327	-0.016
33.	UNVR	-0.139	-0.030	-0.084	-0.013	-0.116



Lampiran III  
Data Perubahan Rasio Keuangan Pada Tahun 2001-2002

NO	PERUSAHAAN	$\Delta$ CACL	$\Delta$ QACL	$\Delta$ CATL	$\Delta$ GPS	$\Delta$ NIS	$\Delta$ OIS
1.	AQUA	0.048	0.051	-0.113	-0.027	-0.562	-0.018
2.	FAST	0.177	0.191	-0.070	0.097	-0.823	0.115
3.	INDF	0.900	0.975	-0.288	-0.065	-0.605	-0.178
4.	SHDA	0.668	0.725	0.291	0.121	-0.919	0.069
5.	STTP	0.099	-0.177	-0.073	0.067	-0.702	-0.332
6.	GGRM	-0.055	-0.044	-0.090	-0.068	-0.758	-0.125
7.	HMSP	0.301	0.416	-0.402	0.055	-0.691	-0.044
8.	BATA	0.246	-1.223	0.097	-0.010	-0.863	-0.196
9.	TIRT	0.091	0.390	-0.254	-0.182	-0.462	-0.454
10.	LTLS	-0.360	-0.375	-0.684	-0.112	-0.945	-0.360
11.	UNIC	0.161	0.327	-0.685	-0.075	-0.769	-0.164
12.	EKAD	0.258	0.226	0.189	0.127	-0.831	-0.100
13.	INCI	0.092	-0.130	-0.130	-0.125	-0.943	-0.332
14.	BRNA	0.246	0.186	-0.446	-0.040	-0.760	0.112
15.	DYNA	0.493	0.531	-0.076	0.095	-0.460	0.074
16.	IGAR	0.310	0.248	-0.106	0.464	-0.361	0.607
17.	SMGR	0.138	-0.109	-0.469	-0.156	-0.620	-0.214
18.	CTBN	-0.397	-0.439	-0.495	-0.196	-0.867	-0.984
19.	LION	0.172	0.175	0.167	0.129	-0.826	0.199
20.	ASGR	0.418	0.727	-0.486	-0.066	-0.294	-0.022
21.	AUTO	-0.037	-0.103	-0.414	-0.003	-0.770	-0.134
22.	BRAM	-0.191	-0.182	-0.771	-0.165	-0.681	-0.471
23.	HEXA	0.261	0.187	-0.156	-0.121	-0.332	-0.174
24.	INTA	0.008	-0.002	-0.543	-0.117	-0.443	-0.944
25.	PRAS	1.977	1.598	-0.144	-0.620	39.651	-0.955
26.	SMSM	0.239	0.274	-0.703	-0.175	-0.924	-0.270
27.	TURI	0.167	0.178	-0.101	0.128	-0.795	0.012
28.	UNTR	-0.324	-0.290	-0.416	-0.177	-0.457	-0.925
29.	BYSP	0.491	1.119	0.284	0.128	1.484	0.232
30.	DNKS	-0.063	-0.047	-0.586	0.082	0.809	0.198
31.	TCID	0.928	1.052	0.634	0.164	-0.818	0.093
32.	MRAT	-0.122	-0.148	-0.137	-0.002	-0.855	-0.055
33.	UNVR	0.039	0.026	-0.090	0.034	-0.872	-0.043

## Lampiran III (lanjutan)

NO	PERUSAHAAN	$\Delta$ COGSI	$\Delta$ QAI	$\Delta$ SQA	$\Delta$ TLCA	$\Delta$ OITL
1.	AQUA	0.561	0.073	0.449	0.050	0.358
2.	FAST	-0.999	0.041	0.038	-0.116	0.326
3.	INDF	-0.104	0.103	-0.206	-0.097	-0.249
4.	SHDA	-0.023	0.213	-0.127	-0.307	0.394
5.	STTP	-0.395	-0.487	0.196	-0.099	-0.337
6.	GGRM	0.156	0.014	0.116	0.059	-0.068
7.	HMSP	0.045	0.117	-0.044	-0.158	0.182
8.	BATA	5.335	-2.004	-7.253	-0.690	1.894
9.	TIRT	0.041	0.416	-0.281	-0.313	-0.271
10.	LTLS	-0.001	-0.086	0.062	-0.652	0.907
11.	UNIC	0.093	0.237	-0.134	96.913	-0.992
12.	EKAD	-0.152	-0.150	0.025	-0.533	0.926
13.	INCI	-0.434	-0.389	-0.139	-0.749	1.197
14.	BRNA	-0.048	-0.189	0.145	-0.482	0.867
15.	DYNA	0.077	0.111	0.005	0.268	-0.126
16.	IGAR	0.068	-0.113	0.304	-0.978	91.289
17.	SMGR	0.046	-0.590	1.322	67.050	-0.979
18.	CTBN	-0.280	-0.269	-0.050	7.787	-0.998
19.	LION	0.037	0.007	0.114	-0.979	63.695
20.	ASGR	0.903	0.841	0.001	-0.548	1.643
21.	AUTO	-0.182	-0.244	0.081	-0.397	0.448
22.	BRAM	0.169	0.032	0.060	1.841	-0.800
23.	HEXA	-0.042	-0.144	0.066	-0.258	0.116
24.	INTA	0.020	-0.018	0.000	0.175	-0.953
25.	PRAS	0.326	-0.396	0.922	0.679	-0.953
26.	SMSM	0.076	0.084	-0.071	-0.719	1.484
27.	TURI	0.099	0.055	0.053	-0.893	9.071
28.	UNTR	0.153	0.173	-0.059	14.268	-0.995
29.	BYSP	0.890	2.369	-0.415	-0.368	0.620
30.	DNKS	0.116	0.076	0.110	2.350	-0.596
31.	TCID	0.047	0.101	0.034	0.139	0.056
32.	MRAT	0.036	-0.120	0.174	-0.945	18.895
33.	UNVR	-0.112	-0.070	-0.015	10.007	-0.915

## Lampiran III (lanjutan)

NO	PERUSAHAAN	$\Delta$ CLTA	$\Delta$ SFA	$\Delta$ ITA	$\Delta$ CAS	$\Delta$ TLTA
1.	AQUA	-0.204	0.099	-0.220	-0.312	-0.123
2.	FAST	-0.162	0.006	-0.041	-0.048	-0.128
3.	INDF	-0.390	0.078	0.092	0.211	0.047
4.	SHDA	-0.381	-0.005	-0.119	0.108	-0.285
5.	STTP	0.057	0.168	0.694	0.117	0.047
6.	GGRM	-0.049	-0.328	-0.103	-0.113	-0.048
7.	HMSP	-0.234	0.157	-0.028	-0.040	-0.161
8.	BATA	-0.230	0.030	-0.829	-0.104	-0.702
9.	TIRT	-0.174	-0.262	-0.189	0.091	-0.381
10.	LTLS	0.365	-0.310	-0.067	-0.035	-0.696
11.	UNIC	-0.150	0.035	-0.088	0.010	95.613
12.	EKAD	-0.226	-0.115	0.115	0.001	-0.546
13.	INCI	0.118	-0.128	0.590	0.213	-0.746
14.	BRNA	-0.358	-0.373	-0.062	-0.082	-0.586
15.	DYNA	-0.311	0.062	-0.050	-0.030	0.305
16.	IGAR	-0.232	0.143	0.080	-0.195	-0.978
17.	SMGR	-0.322	0.170	0.473	-0.450	51.498
18.	CTBN	1.661	0.202	1.044	0.130	13.091
19.	LION	-0.117	0.305	0.031	-0.104	-0.979
20.	ASGR	-0.221	0.049	-0.269	-0.180	-0.501
21.	AUTO	-0.021	-0.025	0.162	-0.007	-0.432
22.	BRAM	0.243	0.077	-0.015	-0.066	1.858
23.	HEXA	-0.268	-0.283	0.014	-0.003	-0.315
24.	INTA	-0.026	0.096	-0.011	0.009	0.153
25.	PRAS	-0.626	0.131	0.608	-0.404	0.869
26.	SMSM	-0.123	0.157	0.031	0.048	-0.695
27.	TURI	-0.160	-0.113	-0.062	-0.059	-0.895
28.	UNTR	0.546	-0.103	-0.064	0.011	14.958
29.	BYSP	-0.252	1.282	-0.530	0.203	-0.295
30.	DNKS	0.133	0.032	0.003	-0.115	2.555
31.	TCID	-0.477	0.112	-0.026	-0.092	0.148
32.	MRAT	0.122	0.041	0.086	-0.122	-0.945
33.	UNVR	0.002	0.060	0.105	0.028	10.457

## Lampiran III (lanjutan)

NO	PERUSAHAAN	$\Delta$ CLI	$\Delta$ NIFA	$\Delta$ NITA	$\Delta$ SCL	$\Delta$ NITL
1.	AQUA	0.021	0.321	0.297	25.090	2.366
2.	FAST	-0.126	0.935	0.251	6.180	7.021
3.	INDF	-0.441	0.150	-0.085	9.566	0.359
4.	SHDA	-0.297	-0.704	-0.328	20.863	6.511
5.	STTP	-0.376	-0.233	0.167	16.806	2.503
6.	GGRM	0.060	0.331	-0.130	10.507	2.128
7.	HMSP	-0.212	1.588	0.687	16.489	4.330
8.	BATA	3.514	0.036	-0.191	7.907	4.093
9.	TIRT	0.018	-0.007	-0.108	15.158	0.484
10.	LTLS	0.463	-0.784	-0.664	16.435	-0.183
11.	UNIC	-0.068	-0.528	0.043	18.628	0.540
12.	EKAD	-0.306	0.035	0.067	37.045	7.466
13.	INCI	-0.297	-0.909	-0.778	4.773	-0.115
14.	BRNA	-0.316	-0.551	-0.326	7.165	0.500
15.	DYNA	-0.275	-0.176	0.290	8.212	1.607
16.	IGAR	-0.289	1.673	1.431	28.679	5.570
17.	SMGR	-0.540	-0.550	-0.219	3.816	-0.215
18.	CTBN	0.302	-0.783	0.211	16.831	1.435
19.	LION	-0.143	-0.085	-0.064	9.472	3.919
20.	ASGR	0.066	2.443	2.116	10.443	3.753
21.	AUTO	-0.157	0.394	-0.028	16.920	1.692
22.	BRAM	0.262	-0.540	0.698	9.342	0.908
23.	HEXA	-0.278	0.990	-0.196	2.984	-0.043
24.	INTA	-0.016	2.102	0.099	5.202	0.040
25.	PRAS	-0.768	73.184	39.422	10.485	15.488
26.	SMSM	-0.149	-0.826	-0.285	25.872	0.766
27.	TURI	-0.104	1.272	-0.073	61.634	2.686
28.	UNTR	0.651	1.042	0.339	5.331	0.784
29.	BYSP	0.590	63.765	6.520	11.745	27.270
30.	DNKS	0.129	0.843	0.358	6.693	2.145
31.	TCID	-0.463	-0.379	0.247	25.628	11.471
32.	MRAT	0.033	-0.540	-0.431	2.723	1.498
33.	UNVR	-0.093	0.203	-0.043	7.620	5.186

Lampiran IV  
Data Perubahan Laba Pada Tahun 2001/2002 dan 2002/2003

NO	PERUSAHAAN	$\Delta Y$ 2001 / 2002	$\Delta Y$ 2002 / 2003
1.	AQUA	0.377	-0.061
2.	FAST	0.454	-0.036
3.	INDF	0.075	-0.248
4.	SHDA	-0.211	0.244
5.	STTP	0.359	0.030
6.	GGRM	0.000	-0.119
7.	HMSP	0.749	-0.158
8.	BATA	-0.238	-0.257
9.	TIRT	0.070	-0.439
10.	LTLS	-0.603	-0.607
11.	UNIC	-0.125	-0.176
12.	EKAD	0.045	-0.305
13.	INCI	-0.776	0.615
14.	BRNA	-0.175	-0.702
15.	DYNA	0.414	0.164
16.	IGAR	1.306	-0.130
17.	SMGR	-0.382	1.033
18.	CTBN	-0.216	0.206
19.	LION	0.013	0.057
20.	ASGR	1.690	-0.701
21.	AUTO	0.007	-0.198
22.	BRAM	0.540	-0.325
23.	HEXA	-0.098	0.091
24.	INTA	0.033	-0.832
25.	PRAS	22.184	-0.478
26.	SMSM	-0.264	0.191
27.	TURI	-0.074	0.117
28.	UNTR	0.263	0.140
29.	BYSP	8.090	-0.535
30.	DNKS	0.579	0.347
31.	TCID	0.242	0.075
32.	MRAT	-0.438	-0.474
33.	UNVR	0.103	0.326

Lampiran V  
Daftar Nama Perusahaan Yang Termasuk Dalam Penelitian

INDUSTRI	NO	NAMA PERUSAHAAN	KODE
Food and Beverages	1.	Aqua Golden Mississippi, Tbk	AQUA
	2.	Fast Food Indonesia, Tbk	FAST
	3.	Indofood Sukses Makmur, Tbk	INDF
	4.	Sari Husada, Tbk	SHDA
	5.	Siantar Top, Tbk	STTP
Tobacco Manufacturers	6.	Gudang Garam, Tbk	GGRM
	7.	Hanjayaja Mandala Sampoerna, Tbk	HMSP
Apparel and Other Textile Products	8.	Sepatu Bata, Tbk	BATA
Lumber and Wood Products	9.	Tirta Mahakam, Tbk	TIRT
Chemical and Allied Products	10.	Lautan Luas, Tbk	LTLS
	11.	Unggul Indah Cahaya, Tbk	UNIC
Adhesive	12.	Ekadharma Tape Industries, Tbk	EKAD
	13.	Intanwijaya Internasional (Intanwijaya Chemical Industry), Tbk	INCI
Plastics and Glass Products	14.	Berlina, Tbk	BRNA
	15.	Dynaplast, Tbk	DYNA
	16.	Igar Jaya, Tbk	IGAR

## Lampiran V (lanjutan)

<b>INDUSTRI</b>	<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>KODE</b>
Cement	17.	Semen Gresik (Persero), Tbk	SMGR
Metal and Allied Products	18.	Citra Tubindo, Tbk	CTBN
	19.	Lion Metal Works, Tbk	LION
Electronic and Office Equipment	20.	Astra Graphia, Tbk	ASGR
Automotive and Allied Products	21.	Astra Otosports, Tbk	AUTO
	22.	Branta Mulia, Tbk	BRAM
	23.	Hexindo Adiperkasa, Tbk	HEXA
	24.	Intraco Penta, Tbk	INTA
	25.	Prima Alloy Steel, Tbk	PRAS
		Selamat Sempurna, Tbk	SMSM
	27.	Tunas Ridean, Tbk	TURI
	28.	United Tractor, Tbk	UNTR
Pharmaceuticals	29.	Bayer Indonesia, Tbk	BYSP
	30.	Dankos Laboratories, Tbk	DNKS
Consumer Goods	31.	Mandom Indonesia (Tanjung Indonesia), Tbk	TCID
	32.	Mustika Ratu, Tbk	MRAT
	33.	Unilever Indonesia, Tbk	UNVR

Lampiran VI  
 Hasil Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Std. Error	Standardized Coefficients	Beta	t	Sig.	Collinearity Statistics	
	B							Tolerance	VIF
1	(Constant)	2.373	.853			2.782	.009		
	CLTA	3.099	1.253	.406		2.474	.019	1.000	1.000
2	(Constant)	5.905	1.304			4.528	.000		
	CLTA	7.730	1.779	1.013		4.345	.000	.376	2.659
	QAI	-.480	.146	-.768		-3.296	.003	.376	2.659

a. Dependent Variable: LABA02

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition index	Variance Proportions		
				(Constant)	CLTA	QAI
1	1	1.636	1.000	.18	.18	
	2	.364	2.121	.82	.82	
2	1	1.670	1.000	.06	.05	.01
	2	1.244	1.159	.00	.05	.17
	3	.087	4.392	.93	.90	.82

a. Dependent Variable: LABA02



## Lampiran VI (lanjutan)

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Std. Error	Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error		Beta	1			Tolerance	VIF
1	(Constant)	-.114	.065						
	ITA	.455	.192	.391	-1.754	.089	1.000	1.000	1.000
2	(Constant)	-.049	.069						
	ITA	.632	.201	.543	-7.09	.484	.824	.824	1.214
	OIS	.399	.190	.363	2.098	.044	.824	.824	1.214

a. Dependent Variable: LABA03

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	ITA	OIS
1	1	1.122	1.000	.44	.44	
	2	.878	1.130	.56	.56	
2	1	1.687	1.000	.13	.13	.17
	2	.879	1.386	.42	.49	.00
	3	.434	1.971	.45	.38	.83

a. Dependent Variable: LABA03

Lampiran VII  
 Hasil Analisis Regresi Berganda  
 Dengan Perubahan Laba Tahun 2002

## Regression Laba '02

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CLTA		Stepwise (Criteria: Probability-of-F-to-enter <= .050, Probability-of-F-to-remove >= 100).
2	QAI		Stepwise (Criteria: Probability-of-F-to-enter <= .050, Probability-of-F-to-remove >= 100).

a. Dependent Variable: LABA02

**ANOVA<sup>c</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	87.497	1	87.497	6.120	.019 <sup>a</sup>
	Residual	443.198	31	14.297		
	Total	530.695	32			
2	Regression	205.321	2	102.661	9.465	.001 <sup>b</sup>
	Residual	325.374	30	10.846		
	Total	530.695	32			

a. Predictors: (Constant), CLTA

b. Predictors: (Constant), CLTA, QAI

c. Dependent Variable: LABA02

## Lampiran VII (lanjutan)

## Model Summary

Model	R	R Square	Adjusted R Square	Std Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.406 <sup>a</sup>	.165	.138	3.781099	.165	6.120	1	31	.019
2	.622 <sup>b</sup>	.387	.346	3.293294	.222	10.864	1	30	.003

a. Predictors: (Constant), CLTA

b. Predictors: (Constant), CLTA, QAI

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Std. Error	Standardized Coefficients		t	Sig.	Collinearity Statistics	
		B	Std. Error		Beta	Tolerance			VIF	
1	(Constant)	2.373	.853			2.782	.009			
	CLTA	3.099	1.253	.406		2.474	.019	1.000	1.000	
2	(Constant)	5.905	1.304			4.528	.000			
	CLTA	7.730	1.779	1.013		4.345	.000	.376	2.659	
	QAI	-.480	.146	-.768		-3.296	.003	.376	2.659	

a. Dependent Variable: LABA02

Lampiran VIII  
 Hasil Analisis Regresi Berganda  
 Dengan Perubahan Laba Tahun 2003

## Regression Laba '03

**Variables Entered/Removed**

Model	Variables Entered	Variables Removed	Method
1	ITA		Stepwise (Criteria: Probability-of-F-to-enter <= .050, Probability-of-F-to-remove >= .100).
2	OIS		Stepwise (Criteria: Probability-of-F-to-enter <= .050, Probability-of-F-to-remove >= .100).

a. Dependent Variable: LABA03

**ANOVA<sup>c</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.767	1	.767	5.584	.025 <sup>a</sup>
	Residual	4.257	31	.137		
	Total	5.023	32			
2	Regression	1.311	2	.656	5.299	.011 <sup>b</sup>
	Residual	3.712	30	.124		
	Total	5.023	32			

a. Predictors: (Constant), ITA

b. Predictors: (Constant), ITA, OIS

c. Dependent Variable: LABA03

Lampiran VIII (lanjutan)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			
						F Change	df1	df2	Sig. F Change
1	.391 <sup>a</sup>	.153	.125	.370555	.153	5.584	1	31	.025
2	.511 <sup>b</sup>	.261	.212	.351759	.108	4.401	1	30	.044

a. Predictors: (Constant), ITA

b. Predictors: (Constant), ITA, OIS

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Std. Error	t	Sig.	Standardized Coefficients		Collinearity Statistics	
	B	Std. Error				Beta	Tolerance	VIF	
1 (Constant)			.065						
	ITA	-.114	.192	-1.754	.089	.391	1.000	1.000	
2 (Constant)			.069						
	ITA	-.049	.201	-.709	.484	.543	.824	.824	1.214
	OIS	.399	.190	2.098	.044	.363	.824	.824	1.214

a. Dependent Variable: LABA03

Lampiran IX

Daftar Tabel Distribusi F

	1	2	3	4	5	6	7	8	9	10	12	15	20	24	30	40	60	120	∞	
1	161,45	169,50	175,71	178,58	180,58	182,06	183,09	183,88	184,54	185,08	185,54	185,95	186,32	186,62	186,87	187,10	187,29	187,45	187,58	
2	18,51	19,00	19,16	19,25	19,30	19,33	19,35	19,37	19,38	19,40	19,41	19,43	19,45	19,45	19,46	19,47	19,48	19,49	19,50	19,50
3	30,13	31,55	32,28	32,92	33,41	33,80	34,12	34,38	34,60	34,78	34,93	35,06	35,17	35,26	35,33	35,39	35,44	35,48	35,51	35,53
4	47,71	50,94	52,41	53,59	54,55	55,33	55,97	56,58	57,09	57,51	57,85	58,12	58,33	58,50	58,64	58,75	58,83	58,89	58,93	58,95
5	66,61	71,79	74,16	75,92	77,33	78,43	79,27	79,97	80,57	81,08	81,52	81,90	82,23	82,51	82,74	82,92	83,07	83,20	83,30	83,38
6	87,99	94,14	97,06	99,32	101,13	102,57	103,75	104,69	105,43	106,00	106,44	106,83	107,18	107,49	107,76	108,00	108,20	108,38	108,53	108,64
7	112,59	119,74	123,15	125,92	128,23	130,13	131,68	132,99	134,07	134,95	135,65	136,21	136,65	137,00	137,27	137,51	137,71	137,88	138,03	138,15
8	141,32	149,46	153,36	156,63	159,43	161,81	163,81	165,47	166,84	167,95	168,84	169,54	170,16	170,70	171,17	171,58	171,95	172,28	172,58	172,84
9	174,51	183,65	187,96	191,63	194,83	197,61	199,99	201,99	203,64	205,06	206,28	207,33	208,23	208,99	209,63	210,16	210,67	211,15	211,60	211,99
10	213,46	223,60	228,21	232,23	235,83	239,07	241,99	244,63	246,95	248,99	250,78	252,35	253,73	254,94	255,99	256,91	257,71	258,40	258,98	259,47
11	267,51	278,65	283,46	287,63	291,33	294,61	297,53	300,13	302,45	304,51	306,35	307,98	309,43	310,73	311,91	312,98	313,95	314,83	315,62	316,33
12	327,51	339,65	344,66	349,03	352,93	356,41	359,53	362,33	364,85	367,13	369,21	371,03	372,63	374,03	375,33	376,54	377,67	378,73	379,71	380,61
13	388,51	401,65	406,86	411,43	415,53	419,21	422,53	425,53	428,25	430,73	433,01	435,13	437,13	438,99	440,73	442,37	443,93	445,41	446,81	448,13
14	449,51	463,65	468,96	473,63	477,93	481,81	485,33	488,53	491,45	494,13	496,61	498,99	501,27	503,47	505,59	507,63	509,61	511,53	513,41	515,25
15	516,51	531,65	537,06	541,83	546,23	550,25	553,93	557,31	560,41	563,25	565,87	568,31	570,61	572,79	574,87	576,87	578,81	580,71	582,57	584,41
16	589,51	605,65	611,26	616,23	620,83	625,07	628,99	632,61	635,95	639,07	641,99	644,73	647,33	649,81	652,19	654,47	656,67	658,81	660,91	662,97
17	671,51	688,65	694,36	699,53	704,33	708,77	712,87	716,63	720,17	723,51	726,67	729,57	732,25	734,83	737,31	739,71	742,07	744,41	746,71	748,97
18	749,51	767,65	773,46	778,73	783,63	788,17	792,37	796,25	799,85	803,25	806,47	809,53	812,47	815,29	818,01	820,63	823,17	825,67	828,13	830,57
19	831,51	850,65	856,56	862,03	867,17	871,97	876,45	880,63	884,53	888,17	891,57	894,77	897,79	900,67	903,47	906,19	908,85	911,47	914,07	916,63
20	917,51	937,65	943,66	949,23	954,53	959,51	964,19	968,57	972,67	976,47	980,01	983,41	986,67	989,81	992,87	995,87	998,81	1001,71	1004,57	1007,41
21	1008,51	1029,65	1035,76	1041,43	1046,83	1051,97	1056,77	1061,25	1065,45	1069,37	1073,03	1076,47	1079,71	1082,87	1085,97	1088,99	1091,97	1094,91	1097,81	1100,67
22	1101,51	1122,65	1128,76	1134,43	1139,83	1144,97	1149,77	1154,25	1158,45	1162,37	1166,03	1169,47	1172,71	1175,87	1178,97	1181,99	1184,97	1187,91	1190,81	1193,67
23	1194,51	1215,65	1221,76	1227,43	1232,83	1237,97	1242,77	1247,25	1251,45	1255,37	1259,03	1262,47	1265,71	1268,87	1271,97	1274,99	1277,97	1280,91	1283,81	1286,67
24	1289,51	1310,65	1316,76	1322,43	1327,83	1332,97	1337,77	1342,25	1346,45	1350,37	1354,03	1357,47	1360,71	1363,87	1366,97	1369,99	1372,97	1375,91	1378,81	1381,67
25	1384,51	1405,65	1411,76	1417,43	1422,83	1427,97	1432,77	1437,25	1441,45	1445,37	1449,03	1452,47	1455,71	1458,87	1461,97	1464,99	1467,97	1470,91	1473,81	1476,67
30	1479,51	1500,65	1506,76	1512,43	1517,83	1522,97	1527,77	1532,25	1536,45	1540,37	1544,03	1547,47	1550,71	1553,87	1556,97	1559,99	1562,97	1565,91	1568,81	1571,67
40	1574,51	1595,65	1601,76	1607,43	1612,83	1617,97	1622,77	1627,25	1631,45	1635,37	1639,03	1642,47	1645,71	1648,87	1651,97	1654,99	1657,97	1660,91	1663,81	1666,67
60	1669,51	1690,65	1696,76	1702,43	1707,83	1712,97	1717,77	1722,25	1726,45	1730,37	1734,03	1737,47	1740,71	1743,87	1746,97	1749,99	1752,97	1755,91	1758,81	1761,67
120	1764,51	1785,65	1791,76	1797,43	1802,83	1807,97	1812,77	1817,25	1821,45	1825,37	1829,03	1832,47	1835,71	1838,87	1841,97	1844,99	1847,97	1850,91	1853,81	1856,67
∞	1861,51	1882,65	1888,76	1894,43	1899,83	1904,97	1909,77	1914,25	1918,45	1922,37	1926,03	1929,47	1932,71	1935,87	1938,97	1941,99	1944,97	1947,91	1950,81	1953,67

Lampiran X  
Daftar Tabel Distribusi t

<i>d.f.</i>	<i>t</i> 0,1	<i>t</i> 0,05	<i>t</i> 0,025	<i>t</i> 0,01	<i>t</i> 0,005	<i>d.f.</i>
1	3,0777	6,3137	12,7062	31,8210	63,6559	1
2	1,8856	2,9200	4,3027	6,9645	9,9250	2
3	1,6377	2,3534	3,1824	4,5407	5,8408	3
4	1,5332	2,1318	2,7765	3,7469	4,6041	4
5	1,4759	2,0150	2,5706	3,3649	4,0321	5
6	1,4398	1,9432	2,4469	3,1427	3,7074	6
7	1,4149	1,8946	2,3646	2,9979	3,4995	7
8	1,3968	1,8595	2,3060	2,8965	3,3554	8
9	1,3830	1,8331	2,2622	2,8214	3,2498	9
10	1,3722	1,8125	2,2281	2,7638	3,1693	10
11	1,3634	1,7959	2,2010	2,7181	3,1058	11
12	1,3562	1,7823	2,1788	2,6810	3,0545	12
13	1,3502	1,7709	2,1604	2,6503	3,0123	13
14	1,3450	1,7613	2,1448	2,6245	2,9768	14
15	1,3406	1,7531	2,1315	2,6025	2,9467	15
16	1,3368	1,7459	2,1199	2,5835	2,9208	16
17	1,3334	1,7396	2,1098	2,5669	2,8982	17
18	1,3304	1,7341	2,1009	2,5524	2,8784	18
19	1,3277	1,7291	2,0930	2,5395	2,8609	19
20	1,3253	1,7247	2,0860	2,5280	2,8453	20
21	1,3232	1,7207	2,0796	2,5176	2,8314	21
22	1,3212	1,7171	2,0739	2,5083	2,8188	22
23	1,3195	1,7139	2,0687	2,4999	2,8073	23
24	1,3178	1,7109	2,0639	2,4922	2,7970	24
25	1,3163	1,7081	2,0595	2,4851	2,7874	25
26	1,3150	1,7056	2,0555	2,4786	2,7787	26
27	1,3137	1,7033	2,0518	2,4727	2,7707	27
28	1,3125	1,7011	2,0484	2,4671	2,7633	28
29	1,3114	1,6991	2,0452	2,4620	2,7564	29
inf.	1,2816	1,6449	1,9600	2,3264	2,5758	inf.