

Lampiran 1

Perhitungan Koefisien Laba Tahun 2011-2015

Koefisien Laba Tahun 2011

No	Kode	2009	2010	2011	PERUBAHAN 2011-2010	PERUBAHAN 2010-2009	MEAN	STDEV	CV Δ I
1	AALI	2610218000	2964040000	3332932000	368892000	353822000	361357000	10656099.19	0.029
2	ANTM	587521105	1968586056	2012878425	44292369	1381064951	712678660	945240957.6	1.326
3	ASII	12756000000	21031000000	25772000000	4741000000	8275000000	6508000000	2498915365	0.384
4	ASRI	116431427	333360222	693620457	360260235	216928795	288594515	101350633.2	0.351
5	BSDE	834763521	870474510	960555379	90080869	35710989	62895929	38445310.84	0.611
6	CPIN	2056881000	2837419000	3009213000	171794000	780538000	476166000	430447010.4	0.904
7	INTP	3693305458	4061213000	4418023000	356810000	367907542	362358771	7847147.203	0.022
8	KLBF	1565874695	1770434609	1987259361	216824752	204559914	210692333	8672550.12	0.041
9	LPKR	480706770	719253651	984810305	265556654	238546881	252051767.5	19098793.65	0.076
10	LSIP	1018651000	1357040000	2003976000	646936000	338389000	492662500	218175676	0.443
11	SMCB	1398196000	1362635000	1680045000	317410000	-35561000	140924500	249588187.7	1.771
12	SMGR	4342563222	4509944312	4892131311	382186999	167381090	274784044.5	151890714.9	0.553
13	TINS	688544000	1127327000	1268085000	140758000	438783000	289770500	210735498.5	0.727
14	TLKM	22787636000	21416000000	20857000000	-559000000	-1371636000	-965318000	574620426.2	-0.595
15	UNTR	5266472000	5061260000	7784577000	2723317000	-205212000	1259052500	2070782715	1.645

Koefisien Laba Tahun 2012

No	Kode	2010	2011	2012	PERUBAHAN 2012-2011	PERUBAHAN 2011-2010	MEAN	STDEV	CV ΔI
1	AALI	2964040000	3332932000	3524893000	191961000	368892000	280426500	125109109.9	0.446
2	AKRA	343454654	725498352	830355771	104857419	382043698	243450558.5	196000297.5	0.805
3	ANTM	1968586056	2012878425	895864056	-1117014369	44292369	-536361000	821167869.5	-1.531
4	ASII	21031000000	25774000000	27898000000	2124000000	4743000000	3433500000	1851912660	0.539
5	ASRI	333360223	693620457	1254013034	560392577	360260234	460326405.5	141514936.9	0.307
6	CPIN	2837419000	3009213000	3458680000	449467000	171794000	310630500	196344461.3	0.632
7	ICBP	2531777000	2608748000	2842060000	233312000	76971000	155141500	110549781.3	0.713
8	INDF	6926063000	6852481000	6870594000	18113000	-73582000	-27734500	64838156.3	-2.338
9	INTP	4061213000	4418023000	5876742000	1458719000	356810000	907764500	779167326.2	0.858
10	KLBF	1770434609	10911860141	13636405178	2724545037	9141425532	5932985285	4537419712	0.765
11	LPKR	719253651	983220470	1577088286	593867816	263966819	428917317.5	233275232.1	0.544
12	LSIP	1357040000	2090513000	1372083000	-718430000	733473000	7521500	1026650457	136.495
13	PTBA	2599650000	3741059000	3593510000	-147549000	1141409000	496930000	911430942.5	1.834
14	SIMP	2239538000	3136467000	2446942000	-689525000	896929000	103702000	1121792381	10.817
15	SMGR	4509944312	4892131311	6181523508	1289392197	382186999	835789598	641490947.4	0.768
16	TINS	1127327000	1268085000	646639000	-621446000	140758000	-240344000	538959617	-2.242
17	TLKM	22923000000	21958000000	25698000000	3740000000	-965000000	1387500000	3326937405	2.398
18	UNTR	5061260000	7784577000	7446755000	-337822000	2723317000	1192747500	2164552145	1.815

Koefisien Laba Tahun 2013

NO	KODE	2011	2012	2013	PERUBAHAN 2013-2012	PERUBAHAN 2012-2011	MEAN	STDEV	CV ΔI
1	AALI	3332932000	3524893000	260571000	-3264322000	191961000	-1536180500	2443961147	-1.591
2	AKRA	725498352	830355771	693585013	-136770758	104857419	-15956670	170856922.5	-10.708
3	ANTM	2012878425	895864056	421031692	-474832364	-1117014369	-795923367	454091250.5	-0.571
4	ASII	25772000000	27898000000	27523000000	-375000000	2126000000	875500000	1768474060	2.020
5	ASRI	693620457	1254013034	1533221019	279207985	560392577	419800281	198827531.8	0.474
6	BKSL	125867844	233741225	68818558	-164922667	107873381	-28524643	192895935.4	-6.762
7	BSDE	960555379	1431554922	2909627167	1478072245	470999543	974535894	712107936.7	0.731
8	EXCL	3864643000	3751421000	1658288000	-2093133000	-113222000	-1103177500	1400008494	-1.269
9	ICBP	5031259000	2849250000	2771924000	-77326000	-2182009000	-1129667500	1488235622	-1.317
10	INDF	6852481000	6877782000	6717981000	-159801000	25301000	-67250000	130886879.4	-1.946
11	INTP	4418023000	5876742000	6064100000	187358000	1458719000	823038500	898987984.4	1.092
12	JSMR	2330464868	2975235917	2663177142	-312058775	644771049	166356137	676580857	4.067
13	KLBF	1987259361	2308017092	2572533717	264516625	320757731	292637178	39768467.43	0.136
14	LPKR	984810305	1549193243	1943020348	393827105	564382938	479105022	120601186.1	0.252
15	LSIP	2090513000	1323873000	1025649000	-298224000	-766640000	-532432000	331220130	-0.622
16	MAPI	484571847	597637801	485106683	-112531118	113065954	267418	159521219.4	596.524
17	MNCN	1510524000	2260708000	2393529000	132821000	750184000	441502500	436541563.8	0.989
18	PTBA	3741059000	3593510000	2152838000	-1440672000	-147549000	-794110500	914376042.2	-1.151
19	SMGR	4892131311	6287454009	6920399734	632945725	1395322698	1014134212	539081927.4	0.532
20	TLKM	21958000000	25698000000	27846000000	2148000000	3740000000	2944000000	1125713996	0.382
21	UNTR	4506259000	7446755000	6587337000	-859418000	2940496000	1040539000	2686944957	2.582

Koefisien Laba Tahun 2014

NO	KODE	2012	2013	2014	PERUBAHAN 2014-2013	PERUBAHAN 2013-2012	MEAN	STDEV	CV ΔI
1	AALI	3524893000	260571000	3681837000	3421266000	-3264322000	78472000	4727424611	60.243
2	AKRA	830355771	693585013	1063169682	369584669	-136770758	116406956	358047356.1	3.076
3	ASII	193880000000	27523000000	27058000000	-465000000	-166357000000	-83411000000	117303358145	-1.406
4	ASRI	1254013034	1533221019	1248790077	-284430942	279207985	-2611479	398552907.4	-152.616
5	BMTR	2561391000	1511463000	1917547000	406084000	-1049928000	-321922000	1029555959	-3.198
6	BSDE	1412442887	2909627167	2357704078	-551923089	1497184280	472630596	1448937716	3.066
7	CPIN	3458680000	3578297000	2638201000	-940096000	119617000	-410239500	749330248.4	-1.827
8	EXCL	4352463	1658288000	1586582000	-71706000	1653935537	791114769	1220212833	1.542
9	ICBP	2849250000	2771924000	3185348000	413424000	-77326000	168049000	347012652.9	2.065
10	INDF	6877782000	6717981000	7319620000	601639000	-159801000	220919000	538419387.5	2.437
11	INTP	5876742000	6064100000	6000869000	-63231000	187358000	62063500	177193181.2	2.855
12	JSMR	2975235917	2663177142	3072723524	409546382	-312058775	48743804	510251899.9	10.468
13	KLBF	2308017092	2572533717	2765593462	193059745	264516625	228788185	50527644.41	0.221
14	LPKR	1549193243	1943020348	3437770790	1494750442	393827105	944288774	778470357.2	0.824
15	LSIP	1323873000	1025649000	1257498000	231849000	-298224000	-33187500	374818212.8	-11.294
16	MNCN	2260708000	2393529000	2543779000	150250000	132821000	141535500	12324164.09	0.087
17	MPPA	342507000	588475000	711661000	123186000	245968000	184577000	86819984.81	0.470
18	PTBA	3593510000	2152838000	2310196000	157358000	-1440672000	-641657000	1129977850	-1.761
19	SMGR	6287454009	6920399734	7077276008	156876274	632945725	394911000	336631937.1	0.852
20	SMRA	1010901426	1347137720	2096067704	748929984	336236294	542583139	291818506.8	0.538
21	TLKM	25698000000	27846000000	29206000000	1360000000	2148000000	1754000000	557200143.6	0.318
22	UNTR	7446755000	6587337000	6506740000	-80597000	-859418000	-470007500	550709610.4	-1.172
23	WIKA	870005160	1215961917	1401478361	185516444	345956757	265736601	113448433.3	0.427

Koefisien Laba Tahun 2015

NO	KODE	2013	2014	2015	PERUBAHAN 2015-2014	PERUBAHAN 2014-2013	MEAN	STDEV	CV ΔI
1	AALI	260571000	3681837000	1175513000	-2506324000	3421266000	457471000	4191439085	9.162
2	AKRA	693585013	1063169682	1349169542	285999860	369584669	327792265	59103385.25	0.180
3	ASII	27523000000	27058000000	19630000000	-7428000000	-465000000	-3946500000	4923584517	-1.248
4	ASRI	1533221019	1248790077	758957294	-489832783	-284430942	-387131863	145241034.6	-0.375
5	BSDE	2909627167	2357704078	2547409641	189705563	-551923089	-181108763	524410649	-2.896
6	ICBP	2771924000	3185348000	3992132000	806784000	413424000	610104000	278147523.4	0.456
7	INDF	6717981000	2771924000	7362895000	4590971000	-3946057000	322457000	6036590390	18.721
8	INTP	6064100000	6000869000	5056930000	-943939000	-63231000	-503585000	622754599	-1.237
9	KLBF	2572533717	2765593462	2720881244	-44712218	193059745	74173764	168130167.4	2.267
10	LPKR	1943020348	3437770790	1490332618	-1947438172	1494750442	-226343865	2433994911	-10.754
11	LSIP	1025649000	1257498000	835906000	-421592000	231849000	-94871500	462052562.2	-4.870
12	MPPA	588475000	711661000	268624000	-443037000	123186000	-159925500	400380123	-2.504
13	PTPP	1073384951	1256702288	1597164158	340461870	183317337	261889604	111117964.9	0.424
14	SILO	78684797	133852417	158065689	24213272	55167620	39690446	21888029.38	0.551
15	SMGR	6920399734	7077276008	5850923497	-1226352511	156876274	-534738119	978090453.8	-1.829
16	SMRA	1347137721	2096067704	1791397415	-304670289	748929983	222129847	745007897	3.354
17	SSMS	938328831	933064792	885508799	-47555993	-5264039	-26410016	29904927.46	-1.132
18	TLKM	27846000000	29206000000	32418000000	3212000000	1360000000	2286000000	1309561759	0.573
19	UNTR	6587337000	6506740000	4192746000	-2313994000	-80597000	-1197295500	1579250164	-1.319
20	WIKA	1215961917	1401478361	1513905342	112426981	185516444	148971713	51682054.92	0.347

Lampiran 2

Perhitungan Koefisien Penjualan Tahun 2011-2015

Perhitungan Koefisien Penjualan Tahun 2011

No	Kode	2009	2010	2011	PERUBAHAN 2011-2010	PERUBAHAN 2010-2009	MEAN	STDEV	CV ΔS
1	AALI	7424283000	8843721000	10772582000	1928861000	1419438000	1674149500	360216457.8	0.215
2	ANTM	8771370255	8744300219	10346433404	1602133185	-27070036	787531574.5	1152020646	1.463
3	ASII	98526000000	1.29038E+11	1.62564E+11	33526000000	30512000000	32019000000	2131219838	0.067
4	ASRI	419459034	790933749	1381046263	590112514	371474715	480793614.5	154600270.3	0.322
5	BSDE	2410358125	2477202549	2806339356	329136807	66844424	197990615.5	185468722.7	0.937
6	CPIN	14569267	15077822000	17957972000	2880150000	15063252733	8971701367	8614754558	0.960
7	INTP	10576456344	11137805000	13887892000	2750087000	561348656	1655717828	1547671725	0.935
8	KLBF	9087347669	10226789206	10911860141	685070935	1139441537	912256236	321288533.8	0.352
9	LPKR	480706770	3125312604	4189580354	1064267750	2644605834	1854436792	1117467776	0.603
10	LSIP	3199687000	3592658000	4686457000	1093799000	392971000	743385000	495560231.2	0.667
11	SMCB	5943881000	5960589000	7523964000	1563375000	16708000	790041500	1093658724	1.384
12	SMGR	14387849799	14344188706	16378793758	2034605052	-43661093	995471979.5	1469556084	1.476
13	TINS	7709856000	8339254000	8749617000	410363000	629398000	519880500	154881133.8	0.298
14	TLKM	67677518000	68629000000	71253000000	2624000000	951482000	1787741000	1182648819	0.662
15	UNTR	29241883000	37323872000	55052562000	17728690000	8081989000	12905339500	6821247693	0.529

Perhitungan Koefisien Penjualan Tahun 2012

No	Kode	2010	2011	2012	PERUBAHAN 2012-2011	PERUBAHAN 2011-2010	MEAN	STDEV	CV ΔS
1	AALI	8843721000	10772582000	11564319000	791737000	1928861000	1360299000	804068091.4	0.591
2	AKRA	10320713414	18805949694	21673954049	2868004355	8485236280	5676620318	3971982786	0.700
3	ANTM	8744300219	10346433404	10449885512	103452108	1602133185	852792646.5	1059727552	1.243
4	ASII	129038000000	162564000000	188053000000	25489000000	33526000000	29507500000	5683017200	0.193
5	ASRI	790933749	1381046263	2446413889	1065367626	590112514	827740070	336056112.5	0.406
6	CPIN	15077822000	17957972000	21310925000	3352953000	2880150000	3116551500	334322207.5	0.107
7	ICBP	17960120000	19367155000	21574792000	2207637000	1407035000	1807336000	566111103.2	0.313
8	INDF	38403360000	45332256000	50059427000	4727171000	6928896000	5828033500	1556854678	0.267
9	INTP	11137805000	13887892000	17290337000	3402445000	2750087000	3076266000	461286765.6	0.150
10	KLBF	10226789206	10911860141	13636405178	2724545037	685070935	1704807986	1442125968	0.846
11	LPKR	3125312604	4189580354	6160214023	1970633669	1064267750	1517450710	640897487.6	0.422
12	LSIP	3592658000	4686057000	4211578000	-474479000	1093399000	309460000	1108657166	3.583
13	PTBA	7909154000	10581570000	11594057000	1012487000	2672416000	1842451500	1173747052	0.637
14	SIMP	9484281000	12605311000	13844891000	1239580000	3121030000	2180305000	1330386053	0.610
15	SMGR	14344188706	16378793758	19598247884	3219454126	2034605052	2627029589	837814814.9	0.319
16	TINS	8339254000	8749617000	7822560000	-927057000	410363000	-258347000	945698751.3	-3.661
17	TLKM	68629000000	71253000000	77143000000	5890000000	2624000000	4257000000	2309410747	0.542
18	UNTR	37323872000	55052562000	55953915000	901353000	17728690000	9315021500	11898724102	1.277

Koefisien Penjualan Tahun 2013

NO	KODE	2011	2012	2013	PERUBAHAN 2013-2012	PERUBAHAN 2012-2011	MEAN	STDEV	CV ΔS
1	AALI	10772582000	11564319000	12674999000	1110680000	791737000	951208500	225526758.11	0.237
2	AKRA	18805949694	20544598247	21109147925	564549678	1738648553	1151599116	830213276.30	0.721
3	ANTM	10246433404	10449885512	11298321506	848435994	203452108	525944051	456072479.55	0.867
4	ASII	162564000000	188053000000	193880000000	5827000000	25489000000	15658000000	13903133531.69	0.888
5	ASRI	1381046263	2446413889	3684239761	1237825872	1065367626	1151596749	121946395.22	0.106
6	BKSL	457832705	622705425	961988029	339282604	164872720	252077662	123326411.68	0.489
7	BSDE	2806339356	3727811859	5741264172	2013452313	921472503	1467462408	772146328.57	0.526
8	EXCL	18260144000	20969806000	21265060000	295254000	2709662000	1502458000	1707244269.35	1.136
9	ICBP	19367155000	21716913000	25094681000	3377768000	2349758000	2863763000	726912842.13	0.254
10	INDF	45332256	50201548000	57731998000	7530450000	50156215744	28843332872	30140968010.85	1.045
11	INTP	13887892000	17290337000	18691286000	1400949000	3402445000	2401697000	1415271394.12	0.589
12	JSMR	6485771905	9070219074	10294667635	1224448561	2584447169	1904447865	961664238.12	0.505
13	KLBF	10911860141	13636405178	16002131057	2365725879	2724545037	2545135458	253723459.84	0.100
14	LPKR	4189580354	6160214023	6666214436	506000413	1970633669	1238317041	1035652107.27	0.836
15	LSIP	4686457000	4211578000	4133679000	-77899000	-474879000	-276389000	280707250.00	-1.016
16	MAPI	5889808895	7585085252	9734239591	2149154339	1695276357	1922215348	320940198.90	0.167
17	MNCN	5390474000	6265260000	6522374000	257114000	874786000	565950000	436760059.75	0.772
18	PTBA	10581570000	11594057000	11209219000	-384838000	1012487000	313824500	988057983.02	3.148
19	SMGR	16378793758	19586247884	24501240780	4914992896	3207454126	4061223511	1207412243.41	0.297
20	TLKM	71253000000	77143000000	82967000000	5824000000	5890000000	5857000000	46669047.56	0.008
21	UNTR	30781255000	55953915000	51012385000	-4941530000	25172660000	10115565000	21293947958.94	2.105

Koefisien Penjualan Tahun 2014

NO	KODE	2012	2013	2014	PERUBAHAN 2014-2013	PERUBAHAN 2013-2012	MEAN	STDEV	CV ΔS
1	AALI	11564319000	12674999000	16305831000	3630832000	1110680000	2370756000	1782016569	0.752
2	AKRA	20544598247	21109147925	1731920254	-19377227671	564549678	-9406338997	14100965992	-1.499
3	ASII	188053000000	193880000000	201701000000	7821000000	5827000000	6824000000	1409970922	0.207
4	ASRI	2446413889	3684239761	3630914079	-53325682	1237825872	592250095	912982019.4	1.542
5	BMTR	8925419000	10019977000	10657152000	637175000	1094558000	865866500	323418620.9	0.374
6	BSDE	3727811859	5741264172	5613890331	-127373841	2013452313	943039236	1513792691	1.605
7	CPIN	21310925000	25662992000	29150275000	3487283000	4352067000	3919675000	611494630.7	0.156
8	EXCL	20969806000	21265060000	23460015000	2194955000	295254000	1245104500	1343291459	1.079
9	ICBP	21716913000	25094681000	30022463000	4927782000	3377768000	4152775000	1096025410	0.264
10	INDF	50201548000	57731998000	63594452000	5862454000	7530450000	6696452000	1179451283	0.176
11	INTP	17290337000	18691286000	19996264000	1304978000	1400949000	1352963500	67861744.9	0.050
12	JSMR	9070219074	10294667635	9173817307	-1120850328	1224448561	51799117	1658376748	32.016
13	KLBF	13636405178	16002131057	17368532547	1366401490	2365725879	1866063685	706629052.1	0.379
14	LPKR	6160214023	6666214436	11655041747	4988827311	506000413	2747413862	3169837298	1.154
15	LSIP	4211578000	4133679000	4726539000	592860000	-77899000	257480500	474298237.4	1.842
16	MNCN	6265260000	6522374000	6665978000	143604000	257114000	200359000	80263690.73	0.401
17	MPPA	10868164000	11912763000	13590405000	1677642000	1044599000	1361120500	447628998.1	0.329
18	PTBA	11594057000	11209219000	13077962000	1868743000	-384838000	741952500	1593522407	2.148
19	SMGR	19586247884	24501240780	26987035135	2485794355	4914992896	3700393626	1717702761	0.464
20	SMRA	3463163272	4093789495	5756983558	1663194063	630626223	1146910143	730135721.7	0.637
21	TLKM	77143000000	82967000000	89696000000	6729000000	5824000000	6276500000	639931637	0.102
22	UNTR	55953915000	51012385000	53141768000	2129383000	-4941530000	-1406073500	4999890531	-3.556
23	WIKA	9905214374	11884667552	12463216288	578548736	1979453178	1279000957	990589030.7	0.775

Koefisien Penjualan Tahun 2015

NO	KODE	2013	2014	2015	PERUBAHAN 2015-2014	PERUBAHAN 2014-2013	MEAN	STDEV	CV ΔS
1	AALI	12674999000	16305831000	13059216000	-3246615000	3630832000	192108500	4863089411	25.314
2	AKRA	21109147925	1731920254	19764821141	18032900887	-19377227671	-672163392	26452955588	-39.355
3	ASII	193880000000	201701000000	184196000000	-17505000000	7821000000	-4842000000	17908186340	-3.699
4	ASRI	3684239761	3630914079	2783700318	-847213761	-53325682	-450269722	561363644.2	-1.247
5	BSDE	5741264172	5613890331	6209574072	595683741	-127373841	234154950	511278919.4	2.184
6	ICBP	25094681000	30022463000	31741094000	1718631000	4927782000	3323206500	2269212434	0.683
7	INDF	57731998000	63594452000	64061947000	467495000	5862454000	3164974500	3814812093	1.205
8	INTP	18691286000	19996264000	17798055000	-2198209000	1304978000	-446615500	2477127283	-5.546
9	KLBF	16002131057	17368532547	17887464223	518931676	1366401490	942666583	599251652.3	0.636
10	LPKR	6666214436	11655041747	8910177991	-2744863756	4988827311	1121981778	5468545397	4.874
11	LSIP	4133679000	4726539000	4189615000	-536924000	592860000	27968000	798877927.7	28.564
12	MPPA	11912763000	13590405000	13928859000	338454000	1677642000	1008048000	946948916.1	0.939
13	PTPP	11655844311	12427371312	14217372867	1790001555	771527001	1280764278	720170263.6	0.562
14	SILO	2503599992	3340793371	4144118302	803324931	837193379	820259155	23948609.25	0.029
15	SMGR	24501240780	26987035135	26948004471	-39030664	2485794355	1223381846	1785320892	1.459
16	SMRA	4093789495	5756983558	5623560624	-133422934	1663194063	764885565	1270400062	1.661
17	SSMS	1962435194	2180672958	2371878115	191205157	218237764	204721461	19114939.72	0.093
18	TLKM	82967000000	89696000000	102470000000	12774000000	6729000000	9751500000	4274460492	0.438
19	UNTR	51012385000	53141768000	49347479000	-3794289000	2129383000	-832453000	4188668641	-5.032
21	WIKA	11884667552	12463216288	13620101419	1156885131	578548736	867716934	408945586.7	0.471

Lampiran 3

Perhitungan Indeks Eckel 2011-2015

No	TAHUN	KODE	NAMA PERUSAHAAN	CV Δ I	CV Δ S	CV Δ I / CV Δ S	PERATA VS NON PERATA	INDEKS
1	2011	AALI	Astra Agro Lestari Tbk	0.029	0.215	0.135	Perata Laba	1
2		ANTM	Aneka Tambang (Persero) Tbk	1.326	1.463	0.906	Perata Laba	1
3		ASII	Astra International Tbk	0.384	0.067	5.731	Bukan Perata Laba	0
4		ASRI	ALAM SUTERA REALTY Tbk	0.351	0.322	1.090	Bukan Perata Laba	0
5		BSDE	Bumi Serpong Damai Tbk	0.611	0.937	0.652	Perata Laba	1
6		CPIN	Charoen Pokphand Indonesia Tbk	0.904	0.96	0.942	Perata Laba	1
7		INTP	Indocement Tunggal Prakarsa Tbk	0.022	0.935	0.024	Perata Laba	1
8		KLBF	Kalbe Farma Tbk	0.041	0.352	0.116	Perata Laba	1
9		LPKR	Lippo Karawaci Tbk	0.076	0.603	0.126	Perata Laba	1
10		LSIP	PP London Sumatra Indonesia Tbk	0.443	0.667	0.664	Perata Laba	1
11		SMCB	Holcim Indonesia Tbk	1.771	1.384	1.280	Bukan Perata Laba	0
12		SMGR	Semen Indonesia (Persero) Tbk	0.553	1.476	0.375	Perata Laba	1
13		TINS	Timah (Persero) Tbk	0.727	0.298	2.440	Bukan Perata Laba	0
14		TLKM	Telekomunikasi Indonesia (Persero) Tbk	-0.595	0.662	-0.899	Perata Laba	1
15		UNTR	United Tractors Tbk	1.645	0.529	3.110	Bukan Perata Laba	0

NO	TAHUN	KODE	NAMA PERUSAHAAN	CV Δ I	CV Δ S	CV Δ I / CV Δ S	PERATA VS NON PERATA	INDEKS
1	2012	AALI	Astra Agro Lestari Tbk	0.446	0.591	0.755	Perata Laba	1
2		AKRA	AKR Corporindo Tbk	0.805	0.7	1.150	Bukan Perata Laba	0
3		ANTM	Aneka Tambang (Persero) Tbk	-1.531	1.243	-1.232	Perata Laba	1
4		ASII	Astra International Tbk	0.539	0.193	2.793	Bukan Perata Laba	0
5		ASRI	ALAM SUTERA REALTY Tbk	0.307	0.406	0.756	Perata Laba	1
6		CPIN	Charoen Pokphand Indonesia Tbk	0.632	0.107	5.907	Bukan Perata Laba	0
7		ICBP	Indofood CBP Sukses Makmur Tbk	0.713	0.313	2.278	Bukan Perata Laba	0
8		INDF	Indofood Sukses Makmur Tbk	-2.338	0.267	-8.757	Perata Laba	1
9		INTP	Indocement Tunggal Prakarsa Tbk	0.858	0.15	5.720	Bukan Perata Laba	0
10		KLBF	Kalbe Farma Tbk	0.765	0.846	0.904	Perata Laba	1
11		LPKR	Lippo Karawaci Tbk	0.544	0.422	1.289	Bukan Perata Laba	0
12		LSIP	PP London Sumatra Indonesia Tbk	136.495	3.583	38.095	Bukan Perata Laba	0
13		PTBA	Tambang Batubara Bukit Asam Tbk	1.834	0.637	2.879	Bukan Perata Laba	0
14		SIMP	Salim Ivomas Pratama Tbk	10.817	0.61	17.733	Bukan Perata Laba	0
15		SMGR	Semen Indonesia (Persero) Tbk	0.768	0.319	2.408	Bukan Perata Laba	0
16		TINS	Timah (Persero) Tbk	-2.242	-3.661	0.612	Perata Laba	1
17		TLKM	Telekomunikasi Indonesia (Persero) Tbk	2.398	0.542	4.424	Bukan Perata Laba	0
18		UNTR	United Tractors Tbk	1.815	1.277	1.421	Bukan Perata Laba	0

NO	TAHUN	KODE	NAMA PERUSAHAAN	CV ΔI	CV ΔS	CV ΔI / CV ΔS	PERATA VS NON PERATA	INDEKS
1	2013	AALI	Astra Agro Lestari Tbk	-1.591	0.237	-6.713	Perata Laba	1
2		AKRA	AKR Corporindo Tbk	-10.708	0.721	-14.852	Perata Laba	1
3		ANTM	Aneka Tambang (Persero) Tbk	-0.571	0.867	-0.659	Perata Laba	1
4		ASII	Astra International Tbk	2.02	0.888	2.275	Bukan Perata Laba	0
5		ASRI	ALAM SUTERA REALTY Tbk	0.474	0.106	4.472	Bukan Perata Laba	0
6		BKSL	Sentul City Tbk	-6.762	0.489	-13.828	Perata Laba	1
7		BSDE	Bumi Serpong Damai Tbk	0.731	0.526	1.390	Bukan Perata Laba	0
8		EXCL	XL Axiata Tbk	-1.269	1.136	-1.117	Perata Laba	1
9		ICBP	Indofood CBP Sukses Makmur Tbk	-1.317	0.254	-5.185	Perata Laba	1
10		INDF	Indofood Sukses Makmur Tbk	-1.946	1.045	-1.862	Perata Laba	1
11		INTP	Indocement Tunggul Prakarsa Tbk	1.092	0.589	1.854	Bukan Perata Laba	0
12		JSMR	Jasa Marga Tbk	4.067	0.505	8.053	Bukan Perata Laba	0
13		KLBF	Kalbe Farma Tbk	0.136	0.1	1.360	Bukan Perata Laba	0
14		LPKR	Lippo Karawaci Tbk	0.252	0.836	0.301	Perata Laba	1
15		LSIP	PP London Sumatra Indonesia Tbk	-0.622	-1.016	0.612	Perata Laba	1
16		MAPI	Mitra Adiperkasa Tbk	596.524	0.167	3572.000	Bukan Perata Laba	0
17		MNCN	Media Nusantara Citra Tbk	0.989	0.772	1.281	Bukan Perata Laba	0
18		PTBA	Tambang Batubara Bukit Asam Tbk	-1.151	3.148	-0.366	Perata Laba	1
19		SMGR	Semen Indonesia (Persero) Tbk	0.532	0.297	1.791	Bukan Perata Laba	0
20		TLKM	Telekomunikasi Indonesia (Persero) Tbk	0.382	0.008	47.750	Bukan Perata Laba	0
21		UNTR	United Tractors Tbk	2.582	2.105	1.227	Bukan Perata Laba	0

NO	TAHUN	KODE	NAMA PERUSAHAAN	CV Δ I	CV Δ S	CV Δ I / CV Δ S	PERATA VS NON PERATA	INDEKS
1	2014	AALI	Astra Agro Lestari Tbk	60.243	0.752	80.110	Bukan Perata Laba	0
2		AKRA	AKR Corporindo Tbk	3.076	-1.499	-2.052	Perata Laba	1
3		ASII	Astra International Tbk	-1.406	0.207	-6.792	Perata Laba	1
4		ASRI	ALAM SUTERA REALTY Tbk	-152.616	1.542	-98.973	Perata Laba	1
5		BMTR	Global Mediacom Tbk	-3.198	0.374	-8.551	Perata Laba	1
6		BSDE	Bumi Serpong Damai Tbk	3.066	1.605	1.910	Bukan Perata Laba	0
7		CPIN	Charoen Pokphand Indonesia Tbk	-1.827	0.156	-11.712	Perata Laba	1
8		EXCL	XL Axiata Tbk	1.542	1.079	1.429	Bukan Perata Laba	0
9		ICBP	Indofood CBP Sukses Makmur Tbk	2.065	0.264	7.822	Bukan Perata Laba	0
10		INDF	Indofood Sukses Makmur Tbk	2.437	0.176	13.847	Bukan Perata Laba	0
11		INTP	Indocement Tunggal Prakarsa Tbk	2.855	0.05	57.100	Bukan Perata Laba	0
12		JSMR	Jasa Marga Tbk	10.468	32.016	0.327	Perata Laba	1
13		KLBF	Kalbe Farma Tbk	0.221	0.379	0.583	Perata Laba	1
14		LPKR	Lippo Karawaci Tbk	0.824	1.154	0.714	Perata Laba	1
15		LSIP	PP London Sumatra Indonesia Tbk	-11.294	1.842	-6.131	Perata Laba	1
16		MNCN	Media Nusantara Citra Tbk	0.087	0.401	0.217	Perata Laba	1
17		MPPA	Matahari Putra Prima Tbk	0.47	0.329	1.429	Bukan Perata Laba	0
18		PTBA	Tambang Batubara Bukit Asam Tbk	-1.761	2.148	-0.820	Perata Laba	1
19		SMGR	Semen Indonesia (Persero) Tbk	0.852	0.464	1.836	Bukan Perata Laba	0
20		SMRA	Summarecon Agung Tbk	0.538	0.637	0.845	Perata Laba	1
21		TLKM	Telekomunikasi Indonesia (Persero) Tbk	0.318	0.102	3.118	Bukan Perata Laba	0
22		UNTR	United Tractors Tbk	-1.172	-3.556	0.330	Perata Laba	1
23		WIKA	Wijaya Karya Tbk	0.427	0.775	0.551	Perata Laba	1

NO	TAHUN	KODE	NAMA PERUSAHAAN	CV ΔI	CV ΔS	CV ΔI / CV ΔS	PERATA VS NON PERATA	INDEKS
1	2015	AALI	Astra Agro Lestari Tbk	9.162	25.314	0.362	Perata Laba	1
2		AKRA	AKR Corporindo Tbk	0.18	-39.355	-0.005	Perata Laba	1
3		ASII	Astra International Tbk	-1.248	-3.699	0.337	Perata Laba	1
4		ASRI	ALAM SUTERA REALTY Tbk	-0.375	-1.247	0.301	Perata Laba	1
5		BSDE	Bumi Serpong Damai Tbk	-2.896	2.184	-1.326	Perata Laba	1
6		ICBP	Indofood CBP Sukses Makmur Tbk	0.456	0.683	0.668	Perata Laba	1
7		INDF	Indofood Sukses Makmur Tbk	18.721	1.205	15.536	Bukan Perata Laba	0
8		INTP	Indocement Tunggal Prakarsa Tbk	-1.237	-5.546	0.223	Perata Laba	1
9		KLBF	Kalbe Farma Tbk	2.267	0.636	3.564	Bukan Perata Laba	0
10		LPKR	Lippo Karawaci Tbk	-10.754	4.874	-2.206	Perata Laba	1
11		LSIP	PP London Sumatra Indonesia Tbk	-4.87	28.564	-0.170	Perata Laba	1
12		MPPA	Matahari Putra Prima Tbk	-2.504	0.939	-2.667	Perata Laba	1
13		PTPP	PP (Persero) Tbk	0.424	0.562	0.754	Perata Laba	1
14		SILO	PT Siloam International Hospitals Tbk.	0.551	0.029	19.000	Bukan Perata Laba	0
15		SMGR	Semen Indonesia (Persero) Tbk	-1.829	1.459	-1.254	Perata Laba	1
16		SMRA	Summarecon Agung Tbk	3.354	1.661	2.019	Bukan Perata Laba	0
17		SSMS	PT Sawit Sumbermas Sarana Tbk.	-1.132	0.093	-12.172	Perata Laba	1
18		TLKM	Telekomunikasi Indonesia (Persero) Tbk	0.573	0.438	1.308	Bukan Perata Laba	0
19		UNTR	United Tractors Tbk	-1.319	-5.032	0.262	Perata Laba	1
20		WIKA	Wijaya Karya Tbk	0.347	0.471	0.737	Perata Laba	1

Lampiran 4

Perhitungan Log Total Aset, ROA dan PBV Tahun 2011-2015

Perhitungan Log Total Aset, ROA dan PBV Tahun 2011

No	Kode	Total Aset	Log Total Aset	Laba Bersih Setelah Pajak	Harga Saham per Lembar	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku per Lembar Saham	ROA	PBV
1	AALI	10204495000	23.05	2498565000	21700	8426158000	1574745	5350.81	0.24	4.06
2	ANTM	15201235077	23.44	1927891998	1620	10772043550	9538459	1129.33	0.13	1.43
3	ASII	153521000000	25.76	21077000000	74000	75838000000	4048355	18733.04	0.14	3.95
4	ASRI	6007548091	22.52	602736609	460	2786871914	17863101	156.01	0.10	2.95
5	BSDE	12787376914	23.27	1012033822	980	8257224805	17496996	471.92	0.08	2.08
6	CPIN	8848204000	22.90	2362497000	2125	6189470000	16398000	377.45	0.27	5.63
7	INTP	18151331000	23.62	3601516000	17050	15733951000	3681231	4274.10	0.20	3.99
8	KLBF	8274554112	22.84	1522956820	3400	6515935058	10156014	641.58	0.18	5.30
9	LPKR	18259171414	23.63	814094348	660	9409018194	23077689	407.71	0.04	1.62
10	LSIP	6791859000	22.64	1701513000	2250	5839424000	6822863	855.86	0.25	2.63
11	SMCB	10950501000	23.12	1063560000	2175	7527260000	7662900	982.30	0.10	2.21
12	SMGR	19661602767	23.70	3955272512	11450	14615096979	5931520	2463.97	0.20	4.65
13	TINS	6569807000	22.61	896806000	1670	4597795000	5033020	913.53	0.14	1.83
14	TLKM	103054000000	25.36	15470000000	7050	60981000000	20159999	3024.85	0.15	2.33
15	UNTR	46440062000	24.56	5899506000	26350	27503948000	3730135	7373.45	0.1	3.57

Perhitungan Log Total Aset, ROA dan PBV Tahun 2012

No	Kode	Total Aset	Log Total Aset	Laba Bersih Setelah Pajak	Harga Saham per Lembar	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku per Lembar Saham	ROA	PBV
1	AALI	12419820000	23.24	2520266	19100	9365411000	1574745	5947.26	0.00	3.21
2	AKRA	11787524999	23.19	618833343	4050	4209740018	3851443	1093.03	0.05	3.71
3	ANTM	19708540946	23.70	2993115731	1280	12832316056	9538459	1345.32	0.15	0.95
4	ASII	182274000000	25.93	22742000000	7550	89814000000	40483553	2218.53	0.12	3.40
5	ASRI	10946417244	23.12	1216091539	600	5331784694	19649411	271.35	0.11	2.21
6	CPIN	12348627000	23.24	2680872000	3500	8176464000	16398000	498.63	0.22	7.02
7	ICBP	17753480000	23.60	2282371000	8100	11986798000	5830954	2055.72	0.13	3.94
8	INDF	59324207000	24.81	4779446000	5850	34142674000	8780426	3888.50	0.08	1.50
9	INTP	22755160000	23.85	4763388000	22650	19418738000	3681231	5275.07	0.21	4.29
10	KLBF	9417957181	22.97	1775098847	1030	7371643615	50780072	145.17	0.19	7.10
11	LPKR	24869295733	23.94	1322847018	1000	11470106390	23077689	497.02	0.05	2.01
12	LSIP	7551796000	22.75	1115539000	2250	6279713000	6822863	920.39	0.15	2.44
13	PTBA	12728981000	23.27	2909421000	15000	8505169000	2304131	3691.27	0.23	4.06
14	SIMP	26574461000	24.00	1516101000	1140	16091993000	15816310	1017.43	0.06	1.12
15	SMGR	26579083786	24.00	4926639847	15700	18164854648	5931520	3062.43	0.19	5.13
16	TINS	6101007000	22.53	431588000	1520	4557851000	5033020	905.59	0.07	1.68
17	TLKM	111369000000	25.44	18362000000	8950	66978000000	100799996	664.46	0.16	13.47
18	UNTR	50300633000	24.64	5753342000	19600	32300557000	3730135	8659.35	0.11	2.26

Perhitungan Log Total Aset, ROA dan PBV Tahun 2013

No	Kode	Total Aset	Log Total Aset	Laba Bersih Setelah Pajak	Harga Saham per Lembar	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku per Lembar Saham	ROA	PBV
1	AALI	14964431000	23.43	190388400	25100	10267859000	1574745	6520.33	0.01	3.85
2	AKRA	14633141381	23.41	615626683	4375	5363160926	3880727	1382.00	0.04	3.17
3	ANTM	21865117391	23.81	409947369	1090	12793487532	9538459	1341.25	0.02	0.81
4	ASII	213994000000	26.09	22297000000	6800	106188000000	40483553	2622.99	0.10	2.59
5	ASRI	14428082567	23.39	889576596	430	5331784694	19649411	271.35	0.06	1.58
6	BKSL	10665713362	23.09	605095613	157	6879842825	31396050	219.13	0.06	0.72
7	BSDE	22572159491	23.84	2905648505	1290	13415298287	17496996	766.72	0.13	1.68
8	EXCL	40277626000	24.42	1032817000	370	15300147000	8534490	1792.74	0.03	0.21
9	ICBP	21267470000	23.78	2235040000	10200	13265731000	5830954	2275.05	0.11	4.48
10	INDF	78092789000	25.08	3416635000	6600	38373129000	8780426	4370.30	0.04	1.51
11	INTP	26607241000	24.00	5012294000	20000	22977687000	3681231	6241.85	0.19	3.20
12	JSMR	28366345328	24.07	1237820534	4725	10866980040	6800000	1598.09	0.04	2.96
13	KLBF	11315061275	23.15	1970452449	1250	8499957966	46875122	181.33	0.17	6.89
14	LPKR	31300362430	24.17	1592491214	910	14177573305	23077689	614.34	0.05	1.48
15	LSIP	7974876000	22.80	768625000	1930	6613987000	6822863	969.39	0.10	1.99
16	MAPI	7808299570	22.78	327792717	5500	2427883906	1660000	1462.58	0.04	3.76
17	MNCN	9615280000	22.99	1809842000	2625	7743574000	14099463	549.21	0.19	4.78
18	PTBA	11677155000	23.18	1854281000	10200	7551569000	2304131	3277.40	0.16	3.11
19	SMGR	30792884092	24.15	5354298521	14150	21803975875	5931520	3675.95	0.17	3.85
20	TLKM	127951000000	25.57	20290000000	2150	77424000000	100799996	768.10	0.16	2.80
21	UNTR	57362244000	24.77	4798778000	19000	35648898000	3730135	9557.00	0.08	1.99

Perhitungan Log Total Aset, ROA dan PBV Tahun 2014

No	Kode	Total Aset	Log Total Aset	Laba Bersih Setelah Pajak	Harga Saham per Lembar	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku per Lembar Saham	ROA	PBV
1	AALI	18559354000	23.64	2622072000	24250	11833778000	1574745	7514.73	0.14	3.23
2	AKRA	14790103911	23.42	790563128	4120	14790103911	3913637	3779.12	0.05	1.09
3	ASII	236027000000	26.19	22131000000	7425	120187000000	40483553	2968.79	0.09	2.50
4	ASRI	16924366954	23.55	1176955123	560	6371193934	19649000	324.25	0.07	1.73
5	BMTR	25365211000	23.96	1290008000	1425	15874525000	14198613	1118.03	0.05	1.27
6	BSDE	28206859159	24.06	3993986971	1850	18440169832	18371846	1003.72	0.14	1.84
7	CPIN	20841795000	23.76	1745724000	3780	10943289000	16398000	667.36	0.08	5.66
8	EXCL	63630884000	24.88	-803714000	4865	13960625000	8534490	1635.79	-0.01	2.97
9	ICBP	25029488000	23.94	2574172000	13100	14584301000	5831000	2501.17	0.10	5.24
10	INDF	86077251000	25.18	5229489000	6750	40274198000	8780000	4587.04	0.06	1.47
11	INTP	28884635000	24.09	5293416000	25000	24577013000	3681231	6676.30	0.18	3.74
12	JSMR	31859962643	24.18	1237014172	7050	11424995629	6800000	1680.15	0.04	4.20
13	KLBF	12439267396	23.24	2122677647	1830	9764101018	46875122	208.30	0.17	8.79
14	LPKR	37856376874	24.36	3139951258	1020	37856376874	23077689	1640.39	0.08	0.62
15	LSIP	8713074000	22.89	929405000	1890	7002732000	6819964	1026.80	0.11	1.84
16	MNCN	13609033000	23.33	1883432000	2540	9393213000	14276088	657.97	0.14	3.86
17	MPPA	5834019000	22.49	554017000	3050	2828512000	5377962	525.94	0.09	5.80
18	PTBA	14812023000	23.42	2019214000	12500	8670842000	2174000	3988.43	0.14	3.13
19	SMGR	34331674737	24.26	5567659839	16200	25004930004	5931520	4215.60	0.16	3.84
20	SMRA	15872671877	23.49	1617479556	1520	6416455956	14426781	444.76	0.10	3.42
21	TLKM	141822000000	25.68	21274000000	2865	85992000000	98175853	875.90	0.15	3.27
22	UNTR	60306777000	24.82	4832049000	17350	38529645000	3730000	10329.66	0.08	1.68
23	WIKA	15909219757	23.49	743769103	3680	4876754741	6149225	793.07	0.05	4.64

Perhitungan Log Total Aset, ROA dan PBV Tahun 2015

No	Kode	Total Aset	Log Total Aset	Laba Bersih Setelah Pajak	Harga Saham per Lembar	Total Ekuitas	Jumlah Saham Beredar	Nilai Buku per Lembar Saham	ROA	PBV
1	AALI	21512371000	23.79	695684000	15850	11698787000	1574745	7429.00	0.03	2.13
2	AKRA	15203129563	23.44	1058741020	7175	15203129563	3949030	3849.84	0.07	1.86
3	ASII	245435000000	26.23	15613000000	6000	126533000000	40483553	3125.54	0.06	1.92
4	ASRI	18709870126	23.65	684287753	343	6602409662	19649411	336.01	0.04	1.02
5	BSDE	36022148489	24.31	235138057	1800	22096690483	19246696	1148.08	0.01	1.57
6	ICBP	26560624000	24.00	2923148000	13475	16386911000	5831000	2810.31	0.11	4.79
7	INDF	91831526000	25.24	3709501000	5175	43121593000	8780000	4911.34	0.04	1.05
8	INTP	27638360000	24.04	4356661000	22325	23865950000	3681231	6483.14	0.16	3.44
9	KLBF	13696417381	23.34	2057694281	1320	10938285985	46875122	233.35	0.15	5.66
10	LPKR	41326558178	24.44	1024120634	1035	18916764558	23077689	819.70	0.02	1.26
11	LSIP	8848792000	22.90	623309000	1320	7337978000	6819964	1075.96	0.07	1.23
12	MPPA	6294210000	22.56	182999000	1825	2775594000	5377962	516.11	0.03	3.54
13	PTPP	19128811782	23.67	845563301	3875	5119072234	4842436	1057.13	0.04	3.67
14	SILO	2986270148	21.82	61706076	9800	1739951627	1156100	1505.02	0.02	6.51
15	SMGR	38153118932	24.36	4525441038	11400	27440798401	5931520	4626.27	0.12	2.46
16	SMRA	18758262022	23.65	1064079939	1650	7529749914	14426781	521.93	0.06	3.16
17	SSMS	6973850872	22.67	587143609	1950	3034051845	9525000	318.54	0.08	6.12
18	TLKM	166173000000	25.84	23317000000	3105	93428000000	98198216	951.42	0.14	3.26
19	UNTR	61715399000	24.85	2792439000	16950	39250325000	3730000	10522.88	0.05	1.61
20	WIKA	19602406034	23.70	703005054	2640	5438101365	6149225	884.36	0.04	2.99

Lampiran 5

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	97	-.013	.267	.10524	.062724
PBV	97	.206	13.469	3.19861	1.974421
TOAS	97	2986270148.000	245435000000.000	38323063824.59795	49937332677.983010
IS	97	0	1	.57	.498
Valid N (listwise)	97				

Lampiran 6

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	132.723	.268
	2	132.723	.270
	3	132.723	.270

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 132.723

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed			Predicted		
			IS		Percentage Correct
			BUKAN PERATAAN LABA	PERATAAN LABA	
Step 0	IS	BUKAN PERATAAN LABA	0	42	.0
		PERATAAN LABA	0	55	100.0
Overall Percentage					56.7

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	.270	.205	1.732	1	.188	1.310

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	LOGTA	2.603	1	.107
		ROA	4.432	1	.035
		PBV	4.433	1	.035
Overall Statistics			10.096	3	.018

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients			
			Constant	LOGTA	ROA	PBV
Step 1	1	122.188	11.650	-.432	-4.853	-.180
	2	121.967	13.463	-.500	-4.847	-.233
	3	121.967	13.564	-.504	-4.834	-.237
	4	121.967	13.565	-.504	-4.834	-.237

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 132.723

d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	10.756	3	.013
	Block	10.756	3	.013
	Model	10.756	3	.013

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	121.967 ^a	.105	.141

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7.931	8	.440

Classification Table^a

Observed		Predicted			
		IS		Percentage Correct	
		BUKAN PERATAAN LABA	PERATAAN LABA		
Step 1	IS	BUKAN PERATAAN LABA	20	22	47.6
		PERATAAN LABA	13	42	76.4
Overall Percentage					63.9

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a LOGTA	-.504	.248	4.136	1	.042	.604	.372	.982
ROA	-4.834	3.847	1.579	1	.209	.008	.000	14.972
PBV	-.237	.148	2.571	1	.109	.789	.591	1.054
Constant	13.565	6.064	5.003	1	.025	778151.742		

a. Variable(s) entered on step 1: LOGTA, ROA, PBV.

Correlation Matrix

		Constant	LOGTA	ROA	PBV
Step 1	Constant	1.000	-.996	-.040	-.317
	LOGTA	-.996	1.000	.004	.275
	ROA	-.040	.004	1.000	-.422
	PBV	-.317	.275	-.422	1.000