

Lampiran 1

	KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN POLITEKNIK NEGERI SRIWIJAYA Jalan Srijaya Negara, Palembang 30139 Telp. 0711-353414 Fax. 0711-355918 Website : www.polisriwijaya.ac.id E-mail : info@polsri.ac.id
	KESEPAKATAN BIMBINGAN LAPORAN AKHIR (LA)

Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Kurnia Sari
NIM : 0611 3050 0422
Jurusan : Akuntansi
Program Studi : Akuntansi

Pihak Kedua

Nama : Aladin, S.E.,M.Si.,Ak.CA
NIP : 195706141990031001
Jurusan : Akuntansi
Program Studi : Akuntansi


Pada hari ini Selasa 4 Maret 2014 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir. Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Selasa dan Jumat pukul 10.00 WIB tempat di Politeknik Negeri Sriwijaya. Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Laporan Akhir.

Pihak Pertama,

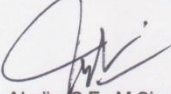

Kurnia Sari
NIM 0611 3050 0422

Palembang, 28 Maret 2014

Pihak Kedua,


Aladin, S.E.,M.Si.,Ak.CA
NIP 195706141990031001

Mengetahui,
Ketua Jurusan Akuntansi


Aladin, S.E., M.Si., Ak., CA
NIP 195706141990031001





KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN

POLITEKNIK NEGERI SRIWIJAYA

Jalan Srijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

Website : www.polsriwijaya.ac.id E-mail : info@polsri.ac.id

KESEPAKATAN BIMBINGAN LAPORAN AKHIR (LA)

Kami yang bertanda tangan di bawah ini,

Pihak Pertama

Nama : Kurnia Sari
NIM : 0611 3050 0422
Jurusan : Akuntansi
Program Studi : Akuntansi

Pihak Kedua

Nama : Desi Indriasari, S.E., M.Si.,Ak., CA.
NIP : 197902272002122003
Jurusan : Akuntansi
Program Studi : Akuntansi

Pada hari ini Selasa 4 Maret 2014 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir. Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari Selasa dan Jumat pukul 10.00 WIB tempat di Politeknik Negeri Sriwijaya. Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Laporan Akhir.

Pihak Pertama,

Kurnia Sari
NIM 0611 3050 0422

Palembang, 28 Maret 2014

Pihak Kedua,

Desi Indriasari, S.E., M.Si.,Ak., CA
NIP 197902272002122003

Mengetahui,
Ketua Jurusan Akuntansi

Aladin, S.E., M.Si.,Ak., CA
NIP 195706141990031001





KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
POLITEKNIK NEGERI SRIWIJAYA
 Jalan Srijaya Negara, Palembang 30139
 Telp. 0711-353414 Fax. 0711-355918
 Website : www.polisriwijaya.ac.id E-mail : info@polsri.ac.id

LEMBAR BIMBINGAN LAPORAN AKHIR

Lembar 1

Nama : Kurnia Sari
 NIM : 0611 3050 0422
 Mata Kuliah : Analisis Laporan Keuangan
 Judul Laporan Akhir : Pengaruh Current Ratio, Debt to Equity Ratio, dan Net Profit Margin terhadap Perubahan Laba pada Perusahaan Property & Real Estate yang Terdaftar di Bursa Efek Indonesia
 Pembimbing I : Aladin, S.E., M.Si., Ak., CA

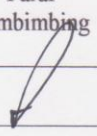
No	Tanggal	Paraf Mahasiswa	Paraf Pembimbing	Keterangan
1	16 Mei 2014	R. Sn		Acc Proposal Lap. Akhir dan lanjut
2	6 Juni 2014	R. Sn		Perbaiki Bab I → Rumusan masalah,
3				Judul, dan Tujuan Penelitian.
4	9 Juni 2014	R. Sn		Acc Bab I dan Lanjutkan
5	11 Juni 2014	R. Sn		Acc Bab II dan Bab III
6	12 Juni 2014	R. Sn		Perbaiki Bab 4
7	13 Juni 2014	R. Sn		Acc Bab 4
8	18 Juni 2014	R. Sn		Perbaiki Bab 5
9	20 Juni 2014	R. Sn		Perbaiki Kesimpulan dan Saran,
10				harus sama dengan rumusan masalah

Palembang, 28 Maret 2014

Ketua Jurusan,

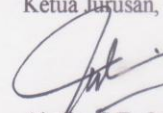
Aladin, S.E., M.Si., Ak., CA
 NIP 195706141990031001



No	Tanggal	Paraf Mahasiswa	Paraf Pembimbing	Keterangan
11	24 Juni 2014	R. sn		Acc Bab 5 dan lanjut penyelesaian.
12				
13				
14				
15				
16				
17				
18				
19				
20				

Palembang, 28 Maret 2014

Ketua Jurusan,



Alamin, S.E., M.Si., Ak., CA
NIP 195706141990031001





KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
POLITEKNIK NEGERI SRIWIJAYA

Jalan Sriwijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

Website : www.polisriwijaya.ac.id E-mail : info@polsri.ac.id

LEMBAR BIMBINGAN LAPORAN AKHIR

Nama : Kurnia Sari
 NIM : 0611 3050 0422
 Mata Kuliah : Analisis Laporan Keuangan
 Judul Laporan Akhir : Pengaruh Current Ratio, Debt to Equity Ratio, dan Net Profit Margin terhadap Perubahan Laba pada Perusahaan Property & Real Estate yang Terdaftar di Bursa Efek Indonesia
 Pembimbing II : Desi Indriasari, S.E., Msi., Ak., CA

No	Tanggal	Paraf Mahasiswa	Paraf Pembimbing	Keterangan
1	13 Maret 2014	<i>D. Sn</i>	<i>De</i>	Perbaikan proposal, daftar pustaka
2	27 Maret 2014	<i>D. Sn</i>	<i>De</i>	Perbaikan proposal, kerangka pemikiran
3	29 April 2014	<i>D. Sn</i>	<i>De</i>	Perbaikan proposal, kutipan
4	9 Mei 2014	<i>D. Sn</i>	<i>De</i>	ACC Proposal Penelitian, Lanjut Bab
5	13 Mei 2014	<i>D. Sn</i>	<i>De</i>	Perbaikan Bab I dan II
6	30 Mei 2014	<i>D. Sn</i>	<i>De</i>	ACC Bab I dan Bab II, Lanjut Bab III
7	6 Juni 2014	<i>D. Sn</i>	<i>De</i>	Perbaikan Bab III, Lanjut Bab IV dan V
8	10 Juni 2014	<i>D. Sn</i>	<i>De</i>	ACC Bab III
9	12 Juni 2014	<i>D. Sn</i>	<i>De</i>	Perbaikan Bab IV dan Bab V
10	16 Juni 2014	<i>D. Sn</i>	<i>De</i>	ACC untuk diujikan

Palembang, 28 Maret 2014

Ketua Jurusan,

Aladin, S.E., M.Si., Ak., CA
 NIP 195706141990031001



Tabel Perhitungan Current Ratio (CR)

Lampiran 5

Tahun	Kode Perusahaan	Current Asset	Current Liability	Current Ratio
2010	APLN	Rp 4.476.370.968	Rp 1.491.503.734	300,12
2011		Rp 4.686.331.283	Rp 2.562.062.584	182,91
2012		Rp 6.727.059.278	Rp 4.298.842.662	156,49
2013		Rp 8.747.046.806	Rp 5.208.638.817	167,93
2010	ASRI	Rp 1.553.812.397	Rp 1.585.511.061	98,00
2011		Rp 2.312.258.003	Rp 2.364.797.736	97,78
2012		Rp 3.905.746.231	Rp 3.162.986.085	123,48
2013		Rp 2.800.120.730	Rp 3.718.655.115	75,30
2010	BAPA	Rp 136.002.965.132	Rp 61.454.215.438	221,31
2011		Rp 147.413.586.882	Rp 67.278.760.287	219,11
2012		Rp 158.398.717.742	Rp 71.619.026.162	221,17
2013		Rp 44.751.541.922	Rp 27.125.812.603	164,98
2010	BCIP	Rp 84.975.863.504	Rp 36.331.440.499	233,89
2011		Rp 221.694.999.318	Rp 54.508.596.786	406,72
2012		Rp 107.844.384.056	Rp 141.585.083.574	76,17
2013		Rp 122.545.006.362	Rp 200.854.801.875	61,01
2010	BKSL	Rp 1.597.561.022.762	Rp 690.153.913.712	231,48
2011		Rp 1.550.315.755.332	Rp 695.846.681.418	222,80
2012		Rp 2.083.499.351.647	Rp 654.273.848.640	318,44
2013		Rp 6.662.604.199.638	Rp 1.457.383.800.772	457,16
2010	COWL	Rp 184.831.171.138	Rp 96.289.989.648	191,95
2011		Rp 232.849.402.113	Rp 182.395.789.766	127,66
2012		Rp 405.187.499.295	Rp 285.845.280.003	141,75
2013		Rp 213.170.942.997	Rp 320.518.403.573	66,51
2010	CTRA	Rp 4.961.603.889.884	Rp 2.126.198.451.219	233,36
2011		Rp 5.226.047.411.421	Rp 2.209.140.896.688	236,56
2012		Rp 7.025.033.452.099	Rp 4.503.801.547.050	155,98
2013		Rp 9.653.114.463.824	Rp 7.129.204.152.992	135,40
2010	CTRP	Rp 1.389.199.974.118	Rp 877.624.196.620	158,29
2011		Rp 1.017.537.662.629	Rp 370.786.697.414	274,43
2012		Rp 1.843.128.414.359	Rp 1.014.271.893.496	181,72
2013		Rp 1.814.937.329.192	Rp 1.336.511.632.835	135,80
2010	CTRS	Rp 1.422.516.157.634	Rp 923.159.325.377	154,09
2011		Rp 2.280.866.450.254	Rp 1.580.085.122.032	144,35
2012		Rp 2.184.737.510.532	Rp 1.732.698.641.466	126,09
2013		Rp 3.276.920.505.056	Rp 2.826.339.771.204	115,94
2010	DILD	Rp 2.284.957.562.735	Rp 975.083.341.729	234,33
2011		Rp 2.624.163.602.034	Rp 1.892.907.650.386	138,63
2012		Rp 2.561.612.392.951	Rp 2.140.815.833.510	119,66
2013		Rp 1.334.831.732.558	Rp 1.689.759.703.146	79,00
2010	DUTI	Rp 2.529.342.190.568	Rp 1.453.771.943.941	173,98
2011		Rp 2.859.783.036.395	Rp 1.478.578.663.082	193,41
2012		Rp 3.212.619.467.586	Rp 1.292.983.694.975	248,47
2013		Rp 3.221.396.610.158	Rp 917.230.812.556	351,21
2010	GMTD	Rp 218.179.950.406	Rp 230.775.653.290	94,54
2011		Rp 289.969.600.786	Rp 265.492.341.499	109,22
2012		Rp 587.923.707.791	Rp 456.583.837.506	128,77
2013		Rp 500.021.040	Rp 489.211.210.350	0,10
2010	GPRA	Rp 1.005.453.491.158	Rp 575.473.168.831	174,72
2011		Rp 1.064.528.116.010	Rp 373.898.573.010	284,71
2012		Rp 44.243.743.095	Rp 11.721.015.241	377,47
2013		Rp 123.659.143.139	Rp 171.968.274.621	71,91
2010	MTSM	Rp 43.277.605.587	Rp 11.098.725.921	389,93
2011		Rp 44.243.743.095	Rp 14.216.740.857	311,21
2012		Rp 48.196.341.638	Rp 41.721.015.241	115,52
2013		Rp 232.849.402.113	Rp 182.395.789.766	127,66
2010	PLIN	Rp 913.827.523	Rp 529.803.843	172,48
2011		Rp 653.345.694	Rp 382.554.153	170,79
2012		Rp 723.249.718	Rp 609.300.508	118,70
2013		Rp 894.564.680	Rp 815.065.170	109,75
2010	PUDP	Rp 182.802.668.274	Rp 63.247.149.679	289,03
2011		Rp 204.741.908.269	Rp 96.327.226.437	212,55
2012		Rp 148.370.729.042	Rp 68.641.375.625	216,15
2013		Rp 112.126.699.699	Rp 57.172.169.519	196,12
2010	PWON	Rp 524.376.493	Rp 501.458.461	104,57
2011		Rp 908.711.937	Rp 640.044.131	141,98
2012		Rp 2.709.269.601	Rp 2.018.287.628	134,24
2013		Rp 3.710.316.021	Rp 2.849.867.237	130,19
2010	RDTX	Rp 213.382.583.178	Rp 98.038.937.265	217,65
2011		Rp 87.346.180.425	Rp 203.332.477.825	42,96
2012		Rp 121.074.833.738	Rp 198.173.643.646	61,10
2013		Rp 80.957.578.052	Rp 336.618.162.391	24,05
2010	SMDM	Rp 176.933.686.691	Rp 147.351.545.467	120,08
2011		Rp 2.237.297.404	Rp 1.258.938.740	177,71
2012		Rp 2.338.365.127	Rp 23.899.729.879	9,78
2013		Rp 1.140.161.782	Rp 594.455.345	191,80
Jumlah		Rp 80.955.330.130.581	Rp 46.593.921.235.816	173,75

Sumber: diolah penulis, 2014

Tabel Perhitungan Debt to Equity Ratio (DER)

Lampiran 6

Tahun	Kode Perusahaan	Total Liability	Equity	Debt to Equity Ratio
2010	APLN	Rp 3.540.179.515	Rp 4.215.808.774	0,84
2011		Rp 5.807.552.644	Rp 5.031.268.353	1,15
2012		Rp 8.846.738.582	Rp 6.348.903.770	1,39
2013		Rp 12.467.225.599	Rp 7.212.683.391	1,73
2010	ASRI	Rp 2.371.565.534	Rp 2.216.420.939	1,07
2011		Rp 3.220.676.177	Rp 2.786.871.914	1,16
2012		Rp 6.214.542.510	Rp 4.731.874.734	1,31
2013		Rp 9.096.297.873	Rp 5.331.784.694	1,71
2010	BAPA	Rp 61.454.215.438	Rp 74.904.612.351	0,82
2011		Rp 67.278.760.287	Rp 80.805.864.436	0,83
2012		Rp 71.619.026.162	Rp 87.474.125.711	0,82
2013		Rp 34.568.238.400	Rp 75.100.174.858	0,46
2010	BCIP	Rp 38.142.735.472	Rp 153.571.017.300	0,25
2011		Rp 54.508.596.786	Rp 183.032.966.428	0,30
2012		Rp 148.933.499.856	Rp 192.631.787.647	0,77
2013		Rp 206.894.862.462	Rp 225.321.850.174	0,92
2010	BKSL	Rp 690.153.913.712	Rp 4.106.828.848.477	0,17
2011		Rp 695.846.681.418	Rp 4.594.536.235.454	0,15
2012		Rp 1.337.823.358.974	Rp 4.816.407.946.397	0,28
2013		Rp 3.785.870.536.508	Rp 6.879.842.825.190	0,55
2010	COWL	Rp 136.439.106.769	Rp 130.500.179.763	1,05
2011		Rp 221.859.863.217	Rp 163.821.701.929	1,35
2012		Rp 644.554.039.238	Rp 1.133.874.872.793	0,57
2013		Rp 762.326.960.130	Rp 1.182.586.794.176	0,64
2010	CTRA	Rp 2.126.198.451.219	Rp 7.252.143.685.708	0,29
2011		Rp 3.877.432.633.502	Rp 7.647.434.188.814	0,51
2012		Rp 6.542.646.764.992	Rp 8.480.744.962.252	0,77
2013		Rp 10.349.358.292.156	Rp 9.765.513.089.701	1,06
2010	CTRP	Rp 260.103.444.698	Rp 3.563.355.325.487	0,07
2011		Rp 707.681.803.226	Rp 3.606.965.168.035	0,20
2012		Rp 1.945.164.225.980	Rp 3.988.710.375.646	0,49
2013		Rp 3.081.045.626.268	Rp 4.572.835.845.894	0,67
2010	CTRS	Rp 923.159.325.377	Rp 1.544.734.203.186	0,60
2011		Rp 1.580.085.122.032	Rp 1.948.943.161.719	0,81
2012		Rp 2.213.625.546.722	Rp 2.214.585.096.833	1,00
2013		Rp 3.274.505.037.053	Rp 2.495.664.797.621	1,31
2010	DILD	Rp 975.083.341.729	Rp 3.578.415.114.182	0,27
2011		Rp 1.892.907.650.386	Rp 3.799.002.091.322	0,50
2012		Rp 2.140.815.833.510	Rp 3.950.935.407.032	0,54
2013		Rp 3.430.425.895.884	Rp 4.096.044.505.121	0,84
2010	DUTI	Rp 1.516.691.341.922	Rp 3.206.573.932.929	0,47
2011		Rp 1.624.203.044.707	Rp 3.563.983.400.083	0,46
2012		Rp 1.436.539.162.340	Rp 5.155.715.817.772	0,28
2013		Rp 1.428.544.530	Rp 6.045.054.212	0,24
2010	GMTD	Rp 230.775.653.290	Rp 128.214.592.495	1,80
2011		Rp 313.753.011.628	Rp 173.440.833.868	1,81
2012		Rp 666.641.585.555	Rp 233.955.480.761	2,85
2013		Rp 904.423.011.764	Rp 403.423.859.422	2,24
2010	GPRA	Rp 575.473.168.831	Rp 593.268.298.906	0,97
2011		Rp 584.682.834.550	Rp 651.572.932.418	0,90
2012		Rp 22.204.338.562	Rp 88.350.585.923	0,25
2013		Rp 360.168.924.536	Rp 502.289.025.664	0,72
2010	MTSM	Rp 19.434.944.626	Rp 79.433.787.168	0,24
2011		Rp 22.204.338.562	Rp 84.177.724.146	0,26
2012		Rp 20.131.368.051	Rp 88.350.585.923	0,23
2013		Rp 67.278.760.287	Rp 67.278.760.287	1,00
2010	PLIN	Rp 2.207.608.403	Rp 2.223.279.707	0,99
2011		Rp 1.935.307.318	Rp 2.297.533.970	0,84
2012		Rp 1.717.982.629	Rp 2.232.284.134	0,77
2013		Rp 1.967.052.840	Rp 2.159.752.050	0,91
2010	PUDP	Rp 63.247.149.679	Rp 220.928.078.151	0,29
2011		Rp 100.044.430.608	Rp 240.703.509.558	0,42
2012		Rp 106.748.577.507	Rp 254.430.262.440	0,42
2013		Rp 89.429.138.378	Rp 277.196.709.778	0,32
2010	PWON	Rp 2.368.736.858	Rp 1.429.057.537	1,66
2011		Rp 3.371.575.568	Rp 2.373.135.467	1,42
2012		Rp 4.431.284.367	Rp 3.134.535.549	1,41
2013		Rp 5.195.736.526	Rp 4.102.508.882	1,27
2010	RDTX	Rp 137.995.129.867	Rp 714.452.344.081	0,19
2011		Rp 253.916.159.080	Rp 828.375.992.995	0,31
2012		Rp 254.727.431.991	Rp 953.177.848.359	0,27
2013		Rp 402.415.984.925	Rp 1.147.258.937.221	0,35
2010	SMDM	Rp 301.627.718.935	Rp 1.269.905.313.455	0,24
2011		Rp 398.908.022	Rp 2.056.053.968	0,19
2012		Rp 523.293.868	Rp 2.114.370.908	0,25
2013		Rp 806.129.100	Rp 2.144.185.346	0,38
	Jumlah	Rp 62.973.980.310.722	Rp 112.376.193.810.193	49,90

Sumber: diolah penulis, 2014

Tabel Perhitungan Net Profit Margin (NPM)

Lampiran 7

Tahun	Kode Perusahaan	Earnings After Tax		Sales	Net Profit Margin	
2010		Rp	281.814.592	Rp	1.938.719.002	14,54
2011	APLN	Rp	684.908.751	Rp	3.824.099.116	17,91
2012		Rp	841.290.753	Rp	4.689.429.510	17,94
2013		Rp	930.240.497	Rp	4.901.191.373	18,98
2010	ASRI	Rp	290.895.299	Rp	790.933.749	36,78
2011		Rp	602.736.609	Rp	1.381.046.263	43,64
2012		Rp	1.216.091.539	Rp	2.446.413.889	49,71
2013	BAPA	Rp	1.081.775.829	Rp	3.684.239.761	29,36
2010		Rp	12.682.961.675	Rp	54.492.641.149	23,27
2011		Rp	5.901.252.085	Rp	30.644.388.574	19,26
2012	BCIP	Rp	4.488.128.775	Rp	25.179.996.061	17,82
2013		Rp	21.313.185.665	Rp	28.828.613.934	73,93
2010		Rp	23.087.351.827	Rp	84.192.319.546	27,42
2011	BKSL	Rp	5.409.564.552	Rp	55.368.904.547	9,77
2012		Rp	15.116.583.369	Rp	104.857.964.996	14,42
2013		Rp	42.483.580.941	Rp	179.872.005.359	23,62
2010	COWL	Rp	103.460.802.253	Rp	443.547.589.878	23,33
2011		Rp	156.853.638.596	Rp	457.832.705.353	34,26
2012		Rp	248.345.307.082	Rp	622.705.425.776	39,88
2013	CTRA	Rp	640.129.649.223	Rp	961.988.029.182	66,54
2010		Rp	13.424.821.536	Rp	100.491.339.731	13,36
2011		Rp	42.382.904.219	Rp	181.227.641.077	23,39
2012	CTRP	Rp	85.289.192.235	Rp	311.479.199.666	27,38
2013		Rp	76.611.799.917	Rp	330.837.427.396	23,16
2010		Rp	389.250.582.924	Rp	1.692.687.370.087	23,00
2011	CTRS	Rp	494.011.087.830	Rp	2.178.331.003.289	22,68
2012		Rp	849.382.875.816	Rp	3.322.669.123.181	25,56
2013		Rp	1.709.491.785.185	Rp	5.077.062.064.784	33,67
2010	DILD	Rp	169.195.996.586	Rp	355.667.588.781	47,57
2011		Rp	168.558.779.854	Rp	439.841.775.753	38,32
2012		Rp	376.043.656.054	Rp	826.474.506.998	45,50
2013	DUTI	Rp	533.793.531.842	Rp	1.447.736.761.478	36,87
2010		Rp	124.362.192.783	Rp	593.300.319.788	20,96
2011		Rp	239.543.797.962	Rp	804.768.631.805	29,77
2012	GMTD	Rp	329.206.951.938	Rp	1.048.459.429.865	31,40
2013		Rp	488.183.183.290	Rp	1.261.563.139.632	38,70
2010		Rp	429.026.013.175	Rp	728.134.953.419	58,92
2011	GPRA	Rp	198.562.902.312	Rp	939.161.250.098	21,14
2012		Rp	276.240.213.661	Rp	1.262.035.941.211	21,89
2013		Rp	403.749.214.301	Rp	1.510.005.415.515	26,74
2010	MTSM	Rp	331.943.375.108	Rp	1.007.355.373.926	32,95
2011		Rp	422.672.640.405	Rp	1.117.683.055.738	37,82
2012		Rp	615.049.837.394	Rp	1.569.176.913.981	39,20
2013	PLIN	Rp	854.167.951.046	Rp	1.604.535.230.345	53,23
2010		Rp	27.572.486.921	Rp	49.084.685.373	56,17
2011		Rp	49.084.685.373	Rp	189.240.721.933	25,94
2012	PUDP	Rp	64.373.090.893	Rp	239.910.571.770	26,83
2013		Rp	107.122.701.371	Rp	301.085.455.287	35,58
2010		Rp	39.838.980.406	Rp	309.333.090.543	12,88
2011	PWON	Rp	56.396.669.515	Rp	389.474.167.604	14,48
2012		Rp	68.082.164.615	Rp	163.082.164.615	41,75
2013		Rp	73.082.164.615	Rp	173.082.164.615	42,22
2010	RDTX	Rp	1.924.972.280	Rp	23.840.347.437	8,07
2011		Rp	4.750.061.932	Rp	24.859.280.733	19,11
2012		Rp	4.162.706.957	Rp	23.082.164.615	18,03
2013	SMDM	Rp	17.362.394.057	Rp	59.151.767.553	29,35
2010		Rp	503.065.708	Rp	811.316.002	62,01
2011		Rp	83.128.263	Rp	909.589.677	9,14
2012	SMDM	Rp	234.725.164	Rp	1.709.975.626	13,73
2013		Rp	134.545.645	Rp	1.393.191.548	9,66
2010		Rp	11.708.724.913	Rp	58.064.427.706	20,17
2011	SMDM	Rp	24.694.962.775	Rp	88.907.302.567	27,78
2012		Rp	24.251.842.918	Rp	96.306.259.327	25,18
2013		Rp	29.360.040.592	Rp	950.239.766.134	3,09
2010	SMDM	Rp	385.552.192	Rp	1.228.007.783	31,40
2011		Rp	469.870.548	Rp	1.478.104.635	31,79
2012		Rp	901.104.834	Rp	2.165.396.882	41,61
2013	SMDM	Rp	1.331.191.716	Rp	3.029.797.151	43,94
2010		Rp	190.011.345.887	Rp	260.801.945.138	72,86
2011		Rp	133.487.034.959	Rp	295.908.494.634	45,11
2012	SMDM	Rp	148.149.282.251	Rp	329.558.250.873	44,95
2013		Rp	231.714.185.291	Rp	418.118.999.949	55,42
2010		Rp	2.573.498.443	Rp	159.647.745.811	1,61
2011	SMDM	Rp	33.559.169	Rp	203.829.292	16,46
2012		Rp	57.562.764	Rp	267.813.147	21,49
2013		Rp	42.353.329	Rp	329.307.227	12,86
	Jumlah	Rp	11.480.711.121.606	Rp	34.977.180.759.093	1876,72

Sumber: diolah penulis, 2014

Tabel Perhitungan Perubahan Laba

Lampiran 8

Tahun	Kode Perusahaan	Laba Sebelum Pajak (Y _n)		Laba Sebelum Pajak (Y _{n-1})		Perubahan Laba
2010	APLN	Rp	382.490.373	Rp	360.281.358	0,1
2011		Rp	888.230.223	Rp	382.490.373	1,3
2012		Rp	1.097.546.731	Rp	888.230.223	0,2
2013	ASRI	Rp	930.240.497	Rp	841.290.753	0,1
2010		Rp	290.895.299	Rp	217.810.933	0,3
2011		Rp	602.736.609	Rp	290.895.299	1,1
2012	BAPA	Rp	1.216.091.539	Rp	602.736.609	1,0
2013		Rp	1.081.775.829	Rp	1.216.091.539	0,1
2010		Rp	12.682.961.675	Rp	7.593.239.089	0,7
2011	BCIP	Rp	5.901.252.085	Rp	12.682.961.675	0,5
2012		Rp	4.488.128.775	Rp	5.901.252.085	0,2
2013		Rp	21.313.185.665	Rp	4.488.128.775	3,7
2010	BKSL	Rp	23.087.351.827	Rp	12.310.328.842	0,9
2011		Rp	5.409.564.552	Rp	23.054.351.827	0,8
2012		Rp	15.116.583.369	Rp	5.409.564.552	1,8
2013	COWL	Rp	42.483.580.941	Rp	15.116.583.369	1,8
2010		Rp	103.460.802.253	Rp	9.506.606.250	9,9
2011		Rp	156.853.638.596	Rp	103.460.802.253	0,5
2012	CTRA	Rp	248.345.307.082	Rp	156.853.638.596	0,6
2013		Rp	640.129.649.223	Rp	248.345.307.082	1,6
2010		Rp	13.424.821.536	Rp	18.637.495.284	0,3
2011	CTRP	Rp	42.382.904.219	Rp	13.424.821.536	2,2
2012		Rp	85.289.192.235	Rp	42.382.904.219	1,0
2013		Rp	76.611.799.917	Rp	85.289.192.235	0,1
2010	CTRS	Rp	389.250.582.924	Rp	298.743.712.375	0,3
2011		Rp	494.011.087.830	Rp	389.250.582.924	0,3
2012		Rp	849.382.875.816	Rp	494.011.087.830	0,7
2013	DILD	Rp	1.709.491.785.185	Rp	849.382.875.816	1,0
2010		Rp	169.195.996.586	Rp	114.848.770.976	0,5
2011		Rp	168.558.779.854	Rp	169.195.996.586	0,1
2012	DUTI	Rp	376.043.656.054	Rp	168.558.779.854	1,2
2013		Rp	533.793.531.842	Rp	376.043.656.054	0,4
2010		Rp	124.362.192.783	Rp	79.416.008.273	0,6
2011	DUTI	Rp	239.543.797.962	Rp	124.362.192.783	0,9
2012		Rp	329.206.951.938	Rp	239.543.797.962	0,4
2013		Rp	488.183.183.290	Rp	329.206.951.938	0,5
2010	GMTD	Rp	429.026.013.175	Rp	58.611.189.087	6,3
2011		Rp	198.562.902.312	Rp	429.026.013.175	0,5
2012		Rp	276.240.213.661	Rp	198.562.902.312	0,4
2013	GPR	Rp	403.749.214.301	Rp	276.240.213.661	0,5
2010		Rp	331.943.375.108	Rp	325.072.333.288	0,1
2011		Rp	422.672.640.405	Rp	331.943.375.108	0,3
2012	JRPT	Rp	615.049.837.394	Rp	422.672.640.405	0,5
2013		Rp	854.167.951.046	Rp	615.049.837.394	0,4
2010		Rp	27.572.486.921	Rp	18.490.211.218	0,5
2011	MTSM	Rp	49.084.685.373	Rp	27.572.486.921	0,8
2012		Rp	64.373.090.893	Rp	49.084.685.373	0,3
2013		Rp	107.122.701.371	Rp	64.373.090.893	0,7
2010	PLIN	Rp	39.838.980.406	Rp	33.978.189.566	0,2
2011		Rp	56.396.669.515	Rp	39.838.980.406	0,4
2012		Rp	68.082.164.615	Rp	56.396.669.515	0,2
2013	PUDP	Rp	73.082.164.615	Rp	68.082.164.615	0,1
2010		Rp	306.417.408	Rp	230.330.779	0,3
2011		Rp	397.538.177	Rp	306.417.408	0,3
2012	PWON	Rp	491.372.623	Rp	397.538.177	0,2
2013		Rp	631.664.497	Rp	491.372.623	0,3
2010		Rp	1.924.972.280	Rp	2.997.987.308	0,4
2011	RDTX	Rp	4.750.061.932	Rp	1.924.972.280	1,5
2012		Rp	4.162.706.957	Rp	4.750.061.932	0,1
2013		Rp	17.362.394.057	Rp	4.162.706.957	3,2
2010	SMDM	Rp	503.065.708	Rp	355.260.518	0,4
2011		Rp	83.128.263	Rp	503.065.708	0,8
2012		Rp	234.725.164	Rp	83.128.263	1,8
2013	SMDM	Rp	134.545.645	Rp	234.725.164	0,4
2010		Rp	11.708.724.913	Rp	10.990.304.102	0,1
2011		Rp	24.694.962.775	Rp	11.708.724.913	1,1
2012	SMDM	Rp	24.251.842.918	Rp	24.694.962.775	0,1
2013		Rp	29.360.040.592	Rp	24.251.842.918	0,2
2010		Rp	385.552.192	Rp	203.105.582	0,9
2011	SMDM	Rp	469.870.548	Rp	385.552.192	0,2
2012		Rp	901.104.834	Rp	469.870.548	0,9
2013		Rp	1.331.191.716	Rp	901.104.834	0,5
2010	SMDM	Rp	190.011.345.887	Rp	118.741.709.103	0,6
2011		Rp	133.487.034.959	Rp	190.011.345.887	0,3
2012		Rp	148.149.282.251	Rp	133.487.034.959	0,1
2013	SMDM	Rp	231.714.185.291	Rp	148.149.282.251	0,6
2010		Rp	2.573.498.443	Rp	7.297.748.149	0,6
2011		Rp	33.559.169	Rp	2.573.498.443	1,0
2012	SMDM	Rp	57.562.764	Rp	33.559.169	0,7
2013		Rp	42.353.329	Rp	57.562.764	0,1
Jumlah		Rp	11.483.098.367.542	Rp	7.480.647.959.971	67,4

Sumber: diolah penulis, 2014

Tabel Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

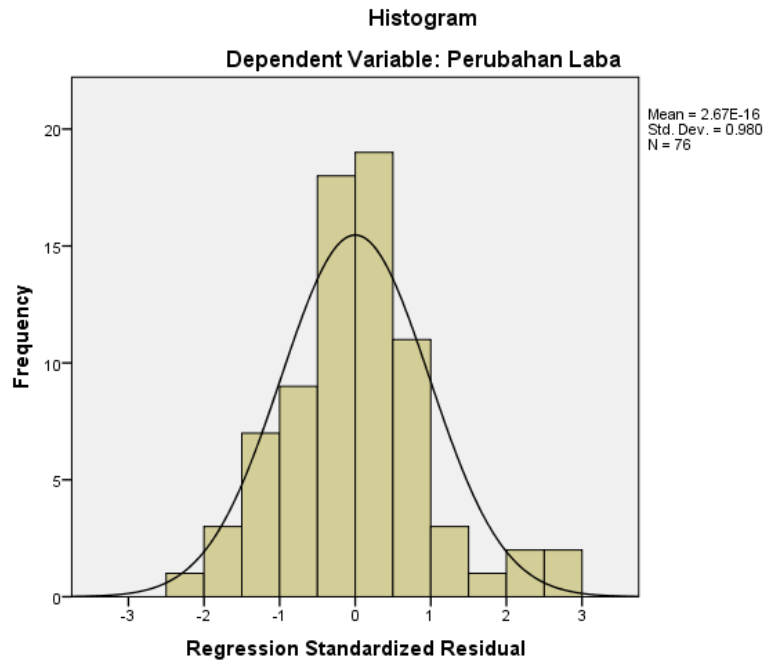
		X1	X2	X3	Perubahan Laba
N		76	76	76	76
Normal Parameters ^{a,b}	Mean	202.895006	.725510	29.053477	.445
	Std. Deviation	84.2107479	.4614523	14.3766958	.6191
Most Extreme Differences	Absolute	.124	.116	.095	.083
	Positive	.124	.116	.095	.083
	Negative	-.072	-.094	-.051	-.052
Kolmogorov-Smirnov Z		1.085	1.014	.825	.722
Asymp. Sig. (2-tailed)		.190	.256	.504	.674

a. Test distribution is Normal.

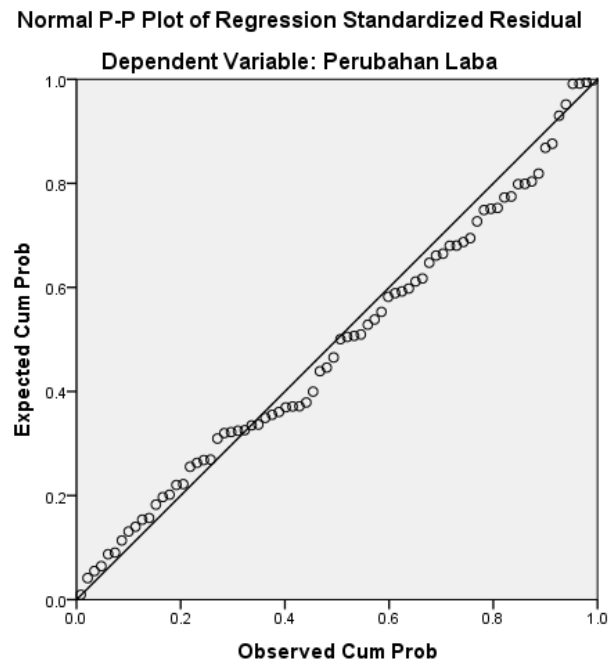
b. Calculated from data.

Sumber: Ouput SPSS 20, diolah penulis, 2014

Grafik Histogram & P-Plot



Sumber: Ouput SPSS 20, diolah penulis, 2014



Sumber: Ouput SPSS 20, diolah penulis, 2014

Tabel Hasil Analisis Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.314	.312		1.007	.317
	X1	-.001	.001	-.199	-1.621	.109
	X2	-.004	.164	-.003	-.025	.980
	X3	.015	.005	.345	3.193	.002

a. Dependent Variable: Perubahan Laba

Sumber: Ouput SPSS 20, diolah penulis, 2014

Tabel Hasil Uji Koefisien Determinasi (R_2)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.419 ^a	.175	.141	.5738

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Perubahan Laba

Sumber: Ouput SPSS 20, diolah penulis, 2014

Tabel Hasil Uji Simultan (F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1					
Regression	5.040	3	1.680	5.102	.003 ^b
Residual	23.708	72	.329		
Total	28.748	75			

a. Dependent Variable: Perubahan Laba

b. Predictors: (Constant), X3, X2, X1

Sumber: Ouput SPSS 20, diolah penulis, 2014

Tabel Hasil Uji Parsial (t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.314	.312		1.007	.317
	X1	-.001	.001	-.199	-1.621	.109
	X2	-.004	.164	-.003	-.025	.980
	X3	.015	.005	.345	3.193	.002

a. Dependent Variable: Perubahan Laba

Sumber: Ouput SPSS 20, diolah penulis, 2014