Lampiran 01.

**Data Perusahaan *Consumer Goods***

# Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Kode** | **Nama Emiten** | **Saham Perdana** |
| 1 | ADES | Akasha Wira International Tbk | 13/06/1994 |
| 2 | AISA | Tiga Pilar Sejahtera Food Tbk | 11/06/1997 |
| 3 | ALTO | Tri Banyan Tirta Tbk | 10/07/2012 |
| 4 | BTEK | Bumi Teknokultura Unggul Tbk | 14/05/2004 |
| 5 | BUDI | Budi Starch & Sweetener Tbk | 08/05/1995 |
| 6 | CAMP | Campina Ice Cream Industry Tbk | 19/12/2017 |
| 7 | CEKA | Wilmar Cahaya Indonesia Tbk | 09/07/1996 |
| 8 | CLEO | Sariguna Primatirta Tbk | 05/05/2017 |
| 9 | DLTA | Delta Djakarta Tbk | 12/02/1984 |
| 10 | FOOD | Sentra Food Indonesia Tbk | 08/01/2019 |
| 11 | GOOD | Garudafood Putra Putri Jaya Tbk | 10/10/2018 |
| 12 | HOKI | Buyung Poetra Sembada Tbk | 22/06/2017 |
| 13 | ICBP | Indofood CBP Sukses Makmur Tbk | 07/10/2010 |
| 14 | IIKP | Inti Agri Resources Tbk | 20/10/2002 |
| 15 | INDF | Indofood Sukses Makmur Tbk | 14/07/1994 |
| 16 | MGNA | Magna Investama Mandiri Tbk | 07/07/2014 |
| 17 | MLBI | Multi Bintang Indonesia Tbk | 17/01/1994 |
| 18 | MYOR | Mayora Indah Tbk | 04/07/1990 |
| 19 | PANI | Pratama Abadi Nusa Industri Tbk | 18/09/2018 |
| 20 | PCAR | Prima Cakrawala Abadi Tbk | 29/12/2017 |
| 21 | PSDN | Prasidha Aneka Niaga Tbk | 18/10/1994 |
| 22 | ROTI | Nippon Indosari Corpindo Tbk | 28/06/2010 |
| 23 | SKBM | Sekar Bumi Tbk | 05/01/1993 |
| 24 | SKLT | Sekar Laut Tbk | 08/09/1993 |
| 25 | STTP | Siantar Top Tbk | 16/12/1996 |
| 26 | ULTJ | Ultra Jaya Milk Industry & TradingCompany Tbk. | 02/07/1990 |

Lampiran 02.

**Data *Leverage***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Kode** | **2019** | **2018** | **2017** | **RATA****RATA** |
| 1 | ADES | 0,31 | 0,45 | 0,50 | 0,42 |
| 2 | AISA | 0,57 | 0,55 | 0,38 | 0,50 |
| 3 | ALTO | 0,68 | 0,65 | 0,62 | 0,65 |
| 4 | BTEK | 0,57 | 0,56 | 0,63 | 0,59 |
| 5 | BUDI | 0,57 | 0,64 | 0,59 | 0,60 |
| 6 | CAMP | 0,12 | 0,12 | 0,31 | 0,18 |
| 7 | CEKA | 0,19 | 0,16 | 0,35 | 0,23 |
| 8 | CLEO | 0,38 | 0,24 | 0,55 | 0,39 |
| 9 | DLTA | 0,15 | 0,17 | 0,15 | 0,15 |
| 10 | FOOD | 0,38 | 0,57 | 0,91 | 0,62 |
| 11 | GOOD | 0,45 | 0,41 | 0,65 | 0,50 |
| 12 | HOKI | 0,24 | 0,26 | 0,18 | 0,23 |
| 13 | ICBP | 0,31 | 0,34 | 0,36 | 0,34 |
| 14 | IIKP | 0,07 | 0,08 | 0,08 | 0,07 |
| 15 | INDF | 0,46 | 0,48 | 0,47 | 0,47 |
| 16 | MGNA | 0,73 | 0,79 | 0,79 | 0,77 |
| 17 | MLBI | 0,60 | 0,60 | 0,60 | 0,60 |
| 18 | MYOR | 0,48 | 0,51 | 0,51 | 0,50 |
| 19 | PANI | 0,47 | 0,54 | 0,49 | 0,50 |
| 20 | PCAR | 0,29 | 0,25 | 0,31 | 0,28 |
| 21 | PSDN | 0,77 | 0,65 | 0,57 | 0,66 |
| 22 | ROTI | 0,34 | 0,34 | 0,38 | 0,35 |
| 23 | SKBM | 0,39 | 0,41 | 0,37 | 0,39 |
| 24 | SKLT | 0,52 | 0,55 | 0,52 | 0,53 |
| 25 | STTP | 0,37 | 0,41 | 0,39 | 0,39 |
| 26 | ULTJ | 0,14 | 0,19 | 0,16 | 0,16 |
| Total | 11,08 |
| Mean | 0,4263 |
| Std Dev | 0,18132134 |
| Min | 0,07 |
| Max | 0,77 |

Lampiran 03.

# Data Ukuran Perusaahaan

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Kode** | **2019** | **2018** | **2017** | **RATA****RATA** |
| 1 | ADES | 13,62 | 13,69 | 13,64 | 13,65 |
| 2 | AISA | 15,64 | 15,86 | 15,64 | 15,71 |
| 3 | ALTO | 14,00 | 13,92 | 13,92 | 13,95 |
| 4 | BTEK | 15,42 | 15,46 | 15,48 | 15,45 |
| 5 | BUDI | 14,91 | 15,04 | 14,89 | 14,95 |
| 6 | CAMP | 13,87 | 13,82 | 14,01 | 13,90 |
| 7 | CEKA | 14,15 | 13,97 | 14,15 | 14,09 |
| 8 | CLEO | 14,03 | 13,63 | 13,40 | 13,69 |
| 9 | DLTA | 14,17 | 14,17 | 14,11 | 14,15 |
| 10 | FOOD | 11,68 | 11,75 | 11,75 | 11,73 |
| 11 | GOOD | 15,44 | 15,25 | 15,09 | 15,26 |
| 12 | HOKI | 13,65 | 13,54 | 13,27 | 13,49 |
| 13 | ICBP | 17,47 | 17,35 | 17,27 | 17,36 |
| 14 | IIKP | 12,86 | 12,61 | 12,66 | 12,71 |
| 15 | INDF | 18,34 | 18,39 | 18,30 | 18,34 |
| 16 | MGNA | 12,37 | 12,38 | 12,41 | 12,39 |
| 17 | MLBI | 14,88 | 14,88 | 14,88 | 14,88 |
| 18 | MYOR | 16,76 | 16,68 | 16,52 | 16,65 |
| 19 | PANI | 12,04 | 11,77 | 11,24 | 11,69 |
| 20 | PCAR | 11,86 | 11,67 | 11,87 | 11,80 |
| 21 | PSDN | 13,55 | 13,46 | 13,45 | 13,48 |
| 22 | ROTI | 15,36 | 15,30 | 15,33 | 15,33 |
| 23 | SKBM | 14,36 | 14,39 | 14,30 | 14,35 |
| 24 | SKLT | 13,58 | 13,52 | 13,36 | 13,49 |
| 25 | STTP | 14,87 | 14,78 | 14,67 | 14,77 |
| 26 | ULTJ | 15,70 | 15,53 | 15,46 | 15,56 |
| Total | 372,82 |
| Mean | 14,3391 |
| Std Dev | 1,650770363 |
| Min | 11,69 |
| Max | 18,34 |

Lampiran 04.

# Data Profitabilitas

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Kode** | **2019** | **2018** | **2017** | **RATA RATA** |
| 1 | ADES | 0,10 | 0,06 | 0,05 | 0,07 |
| 2 | AISA | 0,18 | 0,13 | 0,15 | 0,16 |
| 3 | ALTO | 0,01 | 0,03 | 0,06 | 0,03 |
| 4 | BTEK | 0,02 | 0,02 | 0,01 | 0,02 |
| 5 | BUDI | 0,02 | 0,01 | 0,02 | 0,02 |
| 6 | CAMP | 0,07 | 0,06 | 0,04 | 0,06 |
| 7 | CEKA | 0,15 | 0,08 | 0,08 | 0,10 |
| 8 | CLEO | 0,11 | 0,08 | 0,08 | 0,09 |
| 9 | DLTA | 0,24 | 0,24 | 0,21 | 0,23 |
| 10 | FOOD | 0,02 | 0,01 | 0,02 | 0,01 |
| 11 | GOOD | 0,08 | 0,10 | 0,09 | 0,09 |
| 12 | HOKI | 0,12 | 0,12 | 0,08 | 0,11 |
| 13 | ICBP | 0,14 | 0,14 | 0,11 | 0,13 |
| 14 | IIKP | 0,22 | 0,05 | 0,04 | 0,10 |
| 15 | INDF | 0,06 | 0,05 | 0,05 | 0,06 |
| 16 | MGNA | 0,39 | 0,15 | 0,13 | 0,23 |
| 17 | MLBI | 0,42 | 0,38 | 0,35 | 0,38 |
| 18 | MYOR | 0,11 | 0,10 | 0,11 | 0,11 |
| 19 | PANI | 0,01 | 0,01 | 0,01 | 0,01 |
| 20 | PCAR | 0,07 | 0,07 | 0,00 | 0,05 |
| 21 | PSDN | 0,03 | 0,07 | 0,05 | 0,05 |
| 22 | ROTI | 0,05 | 0,03 | 0,03 | 0,04 |
| 23 | SKBM | 0,01 | 0,01 | 0,02 | 0,01 |
| 24 | SKLT | 0,06 | 0,04 | 0,04 | 0,05 |
| 25 | STTP | 0,17 | 0,10 | 0,09 | 0,12 |
| 26 | ULTJ | 0,16 | 0,13 | 0,14 | 0,14 |
| Total | 2,45 |
| Mean | 0,0941 |
| Std Dev | 0,083971094 |
| Min | 0,01 |
| Max | 0,38 |

Lampiran 05.

# Data Perataan Laba

|  |  |  |
| --- | --- | --- |
| No | Kode | Rata-Rata |
| Income Smoothing |
| 1 | ADES | 0,05 |
| 2 | AISA | 00.04 |
| 3 | ALTO | -0.02 |
| 4 | BTEK | -0.92 |
| 5 | BUDI | 00.21 |
| 6 | CAMP | 00.07 |
| 7 | CEKA | 00.13 |
| 8 | CLEO | 00.06 |
| 9 | DLTA | -0.66 |
| 10 | FOOD | 0,13125 |
| 11 | GOOD | -0.34 |
| 12 | HOKI | 00.00 |
| 13 | ICBP | 00.04 |
| 14 | IIKP | 04.16 |
| 15 | INDF | 00.00 |
| 16 | MGNA | -0.82 |
| 17 | MLBI | -3.42 |
| 18 | MYOR | -0.20 |
| 19 | PANI | -0.20 |
| 20 | PCAR | -1.31 |
| 21 | PSDN | 01.39 |
| 22 | ROTI | 00.40 |
| 23 | SKBM | 02.32 |
| 24 | SKLT | 00.05 |
| 25 | STTP | 0,048611111 |
| 26 | ULTJ | 00.14 |
| Total | 05.24 |
| Rata-Rata | 1,398611111 |
| Std.Dev | 1.3807 |
| Minimum | -3.42 |
| Maximum | 4.16 |

Lampiran 06.

# Data Hasil Olahan SPSS

**Tabel 4.1 Deskriptif Statistik**

**Descriptive Statistics**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| X1\_Leverage | 26 | .07 | .77 | .4242 | .18296 |
| X2\_UkuranPerusahaan | 26 | 11.69 | 18.34 | 14.3392 | 1.64927 |
| X3\_Profitabilitas | 26 | .01 | .38 | .0958 | .08329 |
| Y\_PerataanLaba | 26 | -3.40 | 4.20 | .2060 | 1.38086 |
| Valid N (listwise) | 26 |  |  |  |  |

Sumber : Data hasil olahan Peneliti 2020



# Gambar 4.1 Uji Normalitas

Sumber : Data hasil olahan Peneliti 2020

# Tabel 4.2 Kolmogorof Smirnov

**One-Sample Kolmogorov-Smirnov Test**

|  |  |
| --- | --- |
|  | Unstandardize d Residual |
| N |  | 260E-71.09230206.129.129-.108.656.783 |
| Normal Parametersa,b | Mean |
|  | Std. Deviation |
|  | Absolute |
| Most Extreme |  |
|  | Positive |
| Differences |  |
|  | Negative |
| Kolmogorov-Smirnov Z |  |
| Asymp. Sig. (2-tailed) |  |

* + - 1. Test distribution is Normal.
			2. Calculated from data.

Sumber : Data hasil olahan Peneliti 2020

# Tabel 4.3

**Uji Multikilinieritas**

**Coefficientsa**

**Coefficientsa**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| (Constant) | 3.709 | 2.122 |  | 1.748 | .094 |  |  |
| X1\_Leverage1 | -1.956 | 1.274 | -.259 | -1.535 | .139 | .999 | 1.001 |
| X2\_UkuranPerusahaan | -.129 | .143 | -.154 | -.903 | .376 | .978 | 1.022 |
| X3\_Profitabilitas | -8.606 | 2.827 | -.519 | -3.044 | .006 | .978 | 1.022 |

a. Dependent Variable: Y\_PerataanLaba

Sumber : Data hasil olahan Peneliti 2020

# Tabel 4.4 Uji Autokorelasi

**Durbin-Watson**

**Model Summaryb**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .612a | .374 | .289 | 1.16440 | 2.003 |

1. Predictors: (Constant), X3\_Profitabilitas, X1\_Leverage, X2\_UkuranPerusahaan
2. Dependent Variable: Y\_PerataanLaba

Sumber : Data hasil olahan Peneliti 2020



# Gambar 4.2 Scatterplot

**Tabel 4.5**

**Analisis Regresi Linier Berganda**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| (Constant)X1\_Leverage1X2\_UkuranPerusahaanX3\_Profitabilitas | 3.709-1.956-.129-8.606 | 2.1221.274.1432.827 | -.259-.154-.519 | 1.748-1.535-.903-3.044 | .094.139.376.006 |

Sumber : Data hasil olahan Peneliti 2020

# Tabel 4.7

**Uji Simultan (Uji f)**

**ANOVAa**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
|  | Regression | 17.842 | 3 | 5.947 | 4.386 | .015b |
| 1 | Residual | 29.828 | 22 | 1.356 |  |  |
|  | Total | 47.670 | 25 |  |  |  |

1. Dependent Variable: Y\_PerataanLaba
2. Predictors: (Constant), X3\_Profitabilitas, X1\_Leverage, X2\_UkuranPerusahaan

Sumber : Data hasil olahan Peneliti 2020

# Tabel 4.8

**Uji Koefisien Determinasi**

**Model Summaryb**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .612a | .374 | .289 | 1.16440 |

* 1. Predictors: (Constant), X3\_Profitabilitas, X1\_Leverage,

X2\_UkuranPerusahaan

* 1. Dependent Variable: Y\_PerataanLaba

Sumber : Data hasil olahan Peneliti 2020