

LAMPIRAN

Lampiran 1. Struktur Modal (DER)

Nama Perusahaan	Tahun	Total Hutang (dalam jutaan rupiah)	Total Modal (dalam jutaan rupiah)	DER (%)
PT. Indocement Tunggal Prakasa Tbk	2012	3.336	19.419	17,18
	2013	3.630	22.978	15,80
	2014	4.100	24.785	16,54
	2015	3.772	23.866	15,80
PT. Semen Baturaja (Persero) Tbk	2012	244	954	25,58
	2013	243	2.466	9,85
	2014	245	2.683	9,13
	2015	319	2.949	10,82
PT. Holcim Indonesia Tbk	2012	3.750	8.418	44,55
	2013	6.122	8.772	69,79
	2014	8.436	8.758	96,32
	2015	8.871	8.449	104,99
PT. Semen Indonesia (Persero) Tbk	2012	8.414	18.164	46,32
	2013	8.988	21.803	41,22
	2014	9.312	25.002	37,25
	2015	10.712	27.440	39,04
PT. Wijaya Karya Beton Tbk	2012	1.796	558	321,86
	2013	2.206	710	310,7
	2014	1.600	2.202	72,66
	2015	2.192	2.263	96,86

Lampiran 2. Stabilitas Penjualan

Nama Perusahaan	Tahun	Penjualan Bersih (dalam jutaan rupiah)	Stabilitas Penjualan (dalam jutaan rupiah)
PT. Indocement Tunggal Prakasa Tbk	2012	17.290	17.290
	2013	18.691	18.691
	2014	19.996	19.996
	2015	17.798	17.798
PT. Semen Baturaja (Persero) Tbk	2012	1.097	1.097
	2013	1.168	1.168
	2014	1.214	1.214
	2015	1.461	1.461
PT. Holcim Indonesia Tbk	2012	9.011	9.011
	2013	9.686	9.686
	2014	10.528	10.528
	2015	9.239	9.239
PT. Semen Indonesia Tbk	2012	19.598	19.598
	2013	24.501	24.501
	2014	26.987	26.987
	2015	26.948	26.948
PT. Wijaya Karya Beton Tbk	2012	2.030	2.030
	2013	2.643	2.643
	2014	3.277	3.277
	2015	2.652	2.652

Lampiran 3. Manajemen Laba

Nama Perusahaan	Tahun	Laporan Laba Bersih (dalam jutaan rupiah)	Arus Kas dari Aktivitas Operasi (dalam jutaan rupiah)	Model Total AkruaI (dalam jutaan rupiah)
PT. Indocement Tunggal Prakasa Tbk	2012	4.763	5.674	911
	2013	5.012	5.419	407
	2014	5.293	5.344	51
	2015	4.356	5.049	693
PT. Semen Baturaja (Persero) Tbk	2012	299	325	26
	2013	312	298	14
	2014	335	305	23
	2015	354	522	174
PT. Holcim Indonesia Tbk	2012	1351	1.692	341
	2013	952	2.262	3.130
	2014	669	1.709	1.040
	2015	175	533	358
PT. Semen Indonesia Tbk	2012	4.847	5.591	744
	2013	5370	6.047	677
	2014	5.566	6.721	1.155
	2015	4.521	7.288	2.767
PT. Wijaya Karya Beton Tbk	2012	179	293	114
	2013	241	178	63
	2014	323	192	131
	2015	171	458	287

Lampiran 4. Kinerja Keuangan (ROA)

Nama Perusahaan	Tahun	Laba Bersih (dalam jutaan rupiah)	Total Aktiva (dalam jutaan rupiah)	ROA (%)
PT. Indocement Tunggal Prakasa Tbk	2012	4.763	22.755	20,93
	2013	5.012	26.607	18,84
	2014	5.293	28.885	18,32
	2015	4.356	27.638	15,76
PT. Semen Baturaja (Persero) Tbk	2012	299	1.198	24,96
	2013	312	2.711	11,51
	2014	335	2.928	11,2
	2015	354	3.268	10,65
PT. Holcim Indonesia Tbk	2012	1.351	12.168	11,1
	2013	952	14.894	6,39
	2014	669	17.195	3,89
	2015	175	17.321	1,01
PT. Semen Indonesia Tbk	2012	4.847	26.579	18,24
	2013	5.370	30.792	17,44
	2014	5.566	34.314	16,22
	2015	4.521	38.153	11,85
PT. Wijaya Karya Beton Tbk	2012	179	2.401	7,46
	2013	241	2.916	8,26
	2014	323	3.802	8,5
	2015	171	4.456	3,84

Lampiran 5. Input Data SPSS

Struktur Modal (DER)	Stabilitas Penjualan	Manajemen Laba	Kinerja Keuangan (ROA)
17.18	17290	911	20.93
15.80	18691	407	18.84
16.54	19996	51	18.32
15.80	17798	693	15.76
25.58	1097	26	24.96
9.85	1168	14	11.51
9.13	1214	23	11.2
10.82	1461	174	10.65
44.55	9011	341	11.1
69.79	9686	3130	6.39
96.32	10528	1040	3.89
104.99	9239	358	1.01
46.32	19598	744	18.24
41.22	24501	677	17.44
37.25	26987	1155	16.22
39.04	26948	2767	11.85
321.86	2030	114	7.46
310.7	2643	63	8.26
72.66	3277	131	8.5
96.86	2652	287	3.84

Lampiran 6. Output Data SPSS Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	akrual, der, penjualan ^b		. Enter

a. Dependent Variable: roa

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.647 ^a	.419	.310	5.27967	1.641

a. Predictors: (Constant), akrual, der, penjualan

b. Dependent Variable: roa

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	321.878	3	107.293	3.849	.030 ^b
	Residual	445.999	16	27.875		
	Total	767.877	19			

a. Dependent Variable: roa

b. Predictors: (Constant), akrual, der, penjualan

Coefficients^a

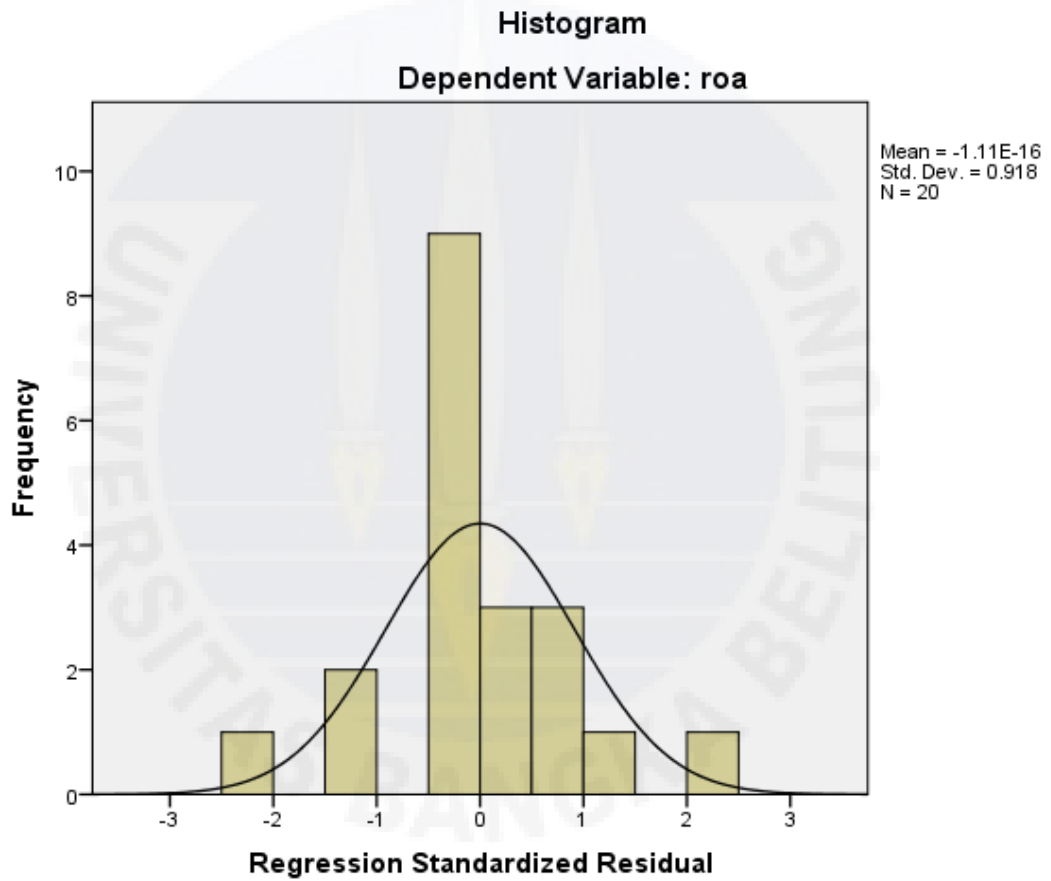
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12.189	2.447		4.981	.000		
	Der	-.025	.014	-.352	-1.731	.103	.877	1.141
	penjualan	.000	.000	.497	2.148	.047	.679	1.473
	Akrual	-.003	.002	-.400	-1.830	.086	.758	1.319

a. Dependent Variable: roa

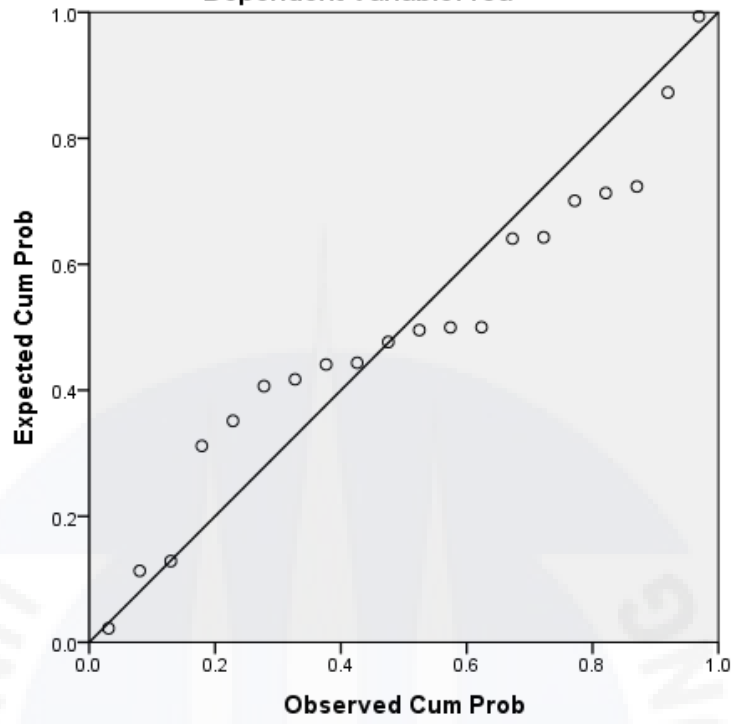
CollinearityDiagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	der	penjualan	akrual
1	1	2.715	1.000	.03	.03	.03	.04
	2	.818	1.822	.01	.44	.04	.10
	3	.332	2.859	.12	.11	.16	.79
	4	.135	4.490	.85	.42	.77	.06

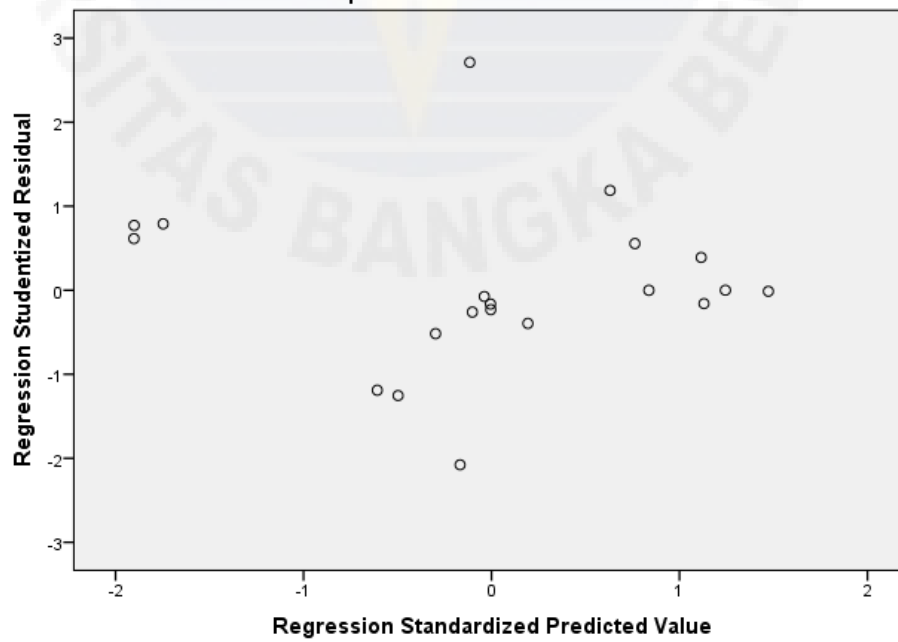
a. Dependent Variable: roa



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: roa



Scatterplot
Dependent Variable: roa



Statistics

		Der	Penjualan	akrual	Roa
N	Valid	20	20	20	20
	Missing	0	0	0	0
Mean		70.1130	11290.7500	655.3000	12.3185
Median		40.1300	9462.5000	349.5000	11.3550
Std. Deviation		89.56178	9348.31232	863.38850	6.35725
Minimum		9.13	1097.00	14.00	1.01
Maximum		321.86	26987.00	3130.00	24.96

One-Sample Kolmogorov-Smirnov Test


		Unstandardized Residual
N		20
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.84495799
Most Extreme Differences	Absolute	.159
	Positive	.159
	Negative	-.148
Test Statistic		.159
Asymp. Sig. (2-tailed)		.200 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

LAMPIRAN 7

 KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI
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ABSTRACT

Intan Oktavianti. 302 12 11 044.

The Effect of Capital Structure, Stability of Sales and Earnings Management towards Financial Performance in Cement Industry Company Listed on the Stock Exchange for 2012-2015



This research is based on the phenomenon shows that the development of the cement company in Indonesia is very fast and has a very important role in the development. The number of existing cement companies in Indonesia make market to be more fierce competition. The increasing competition between companies will require each company to improve their companies' performances in order to still exist in facing the market competition. This research aims to get an idea, find out and analyze the effect of capital structure, the stability of sales and earnings management on the cement company's financial performance industry listed on the Stock Exchange for 2012-2015. This research was conducted by using the descriptive and quantitative research with a population of 20 annual financial reports of Cement Industry company listed on the Stock Exchange for 2012-2015. The data was obtained through the site www.idx.co.id. The sampling technique had been used in this research was non-probability sampling, namely used the saturated sample by taking a number sample of 20 annual financial reports of the company. The analysis was used to show the effect of the capital structure, the stability of sales and earnings management on the financial performance was multiple linear regression analysis with SPSS program 22:00 windows. Based on the research results, the capital structure was partially negative influential and no significant on financial performance. Partially stability of sales had the positive influence and significant on financial performance. The earnings management had partially negative influential and no significant negative effect on the financial performance and the capital structure, the stability of sales, and earnings management together had a simultaneously significant impact on financial performance.


Keywords: Capital Structure, Stability of Sales, Earnings Management, and Financial Performance.

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LAMPIRAN 8

EPT SCORE RECORD

Name of Institution	: UPT PUSAT BAHASA UNIVERSITAS BANGKA BELITUNG	Sex	: F	
Name	: INTAN OKTAVIANI	Test Date	: 29/07/2016	
DOB	: 10/10/1994	From	: EPT USL	
Native Country	: INDONESIA	Signed,		
Native Language	: INDONESIA	Head of UPT Pusat Bahasa		
Scaled Score	: Listening Comprehension	43		
	: Structure & Written Expression	39		
	: Reading Comprehension	28		
	: Total Score	367		


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DAFTAR RIWAYAT HIDUP

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