

# LAMPIRAN



**Akademi Akuntansi YKPN**  
Yayasan Keluarga Pahlawan Negara  
J. Gagas Rimbung No. 24 (Bastaki) Yogyakarta 55222

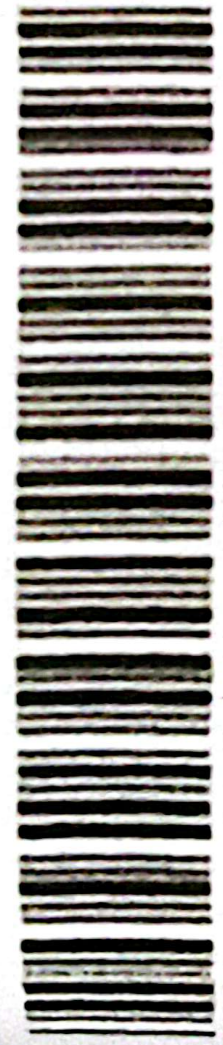


**ALVITA NETY NETY ASTUTI**

**201925177**

**VALID THRU**

**10 / 24**





## LAMPIRAN

### Perhitungan Indeks Eckel

nama perusahaan	CV $\Delta I$	CV $\Delta s$	Indeks perataan laba	status
ADRO	(1,732)	15.26	-113.4993447	melakukan perataan laba
ANTM	2,449	(1.41)	-1736.879433	melakukan perataan laba
CITA	-1,414	-	0	melakukan perataan laba
BYAN	0	1.00	0	melakukan perataan laba
DKFT	-3,464	(3.46)	1001.156069	tidak melakukan perataan laba
DOID	-3,464	1.00	-3464	melakukan perataan laba
ELSA	-2	1.00	-2	melakukan perataan laba
ENRG	(1,732)	-	0	melakukan perataan laba
ITMG	(1,732)	4.07	-425.5528256	melakukan perataan laba
MBAP	1	-	0	melakukan perataan laba
MDKA	2	(3.46)	-0.578034682	melakukan perataan laba
MEDC	-2	-	0	melakukan perataan laba
MTFN	4,123	(4.00)	-1030.75	melakukan perataan laba
MYOH	(1,732)	(1.73)	1001.156069	tidak melakukan perataan laba
PTBA	-2	4.07	-0.491400491	melakukan perataan laba
SMRU	0	-	0	melakukan perataan laba
SMMT	(1,732)	(3.46)	500.5780347	tidak melakukan perataan laba
SURE	0	1.00	0	melakukan perataan laba
TINS	0	(4.00)	0	melakukan perataan laba
TRAM	0	1.00	0	melakukan perataan laba
WOWS	0	-	0	melakukan perataan laba







15	PMMA	2016	685.7%	2.758.063	0.25	978.531	4.091.627	0.23	342.940	2.758.063	0	2.758.063	342.940	8	6.522.257	16	102.338.990	67	0
		2017	1.341.502	3.233.710	0.35	340.686	1.154.494	0.30	3.146.458	3.233.710	1	3.233.710	3.146.458	1	6.814.147	16	107.212.274	69	0
		2018	946.520	2.429.852	0.22	685.276	1.627.609	0.42	3.468.270	2.429.852	1	2.429.852	3.468.270	1	4.091.627	15	62.797.784	69	0
		2019	978.531	2.786.375	0.34	1.141.502	1.966.721	0.38	6.522.257	2.786.375	2	2.786.375	6.522.257	1	1.154.494	14	16.115.781	70	0
		2020	940.686	2.722.520	0.13	546.520	3.785.882	0.14	6.814.147	2.722.520	3	2.722.520	6.814.147	0	1.627.609	14	23.279.077	71	0
16	SMRTU	2016	2.758.063	342.940	8.04	685.276	2.758.063	0.25	2.758.063	342.940	8	342.940	1.141.502	0	536.438	13	7.077.069	14	500.57
		2017	3.333.710	3.146.458	1.03	1.341.502	3.233.710	0.35	3.233.710	3.146.458	1	3.146.458	546.520	6	477.541	13	6.444.520	15	500.57
		2018	2.429.852	3.468.270	0.70	546.520	2.429.852	0.22	2.429.852	3.468.270	1	3.468.270	342.940	10	435.002	13	5.647.677	16	500.57
		2019	2.786.375	6.522.257	0.42	978.531	2.786.375	0.34	2.786.375	6.522.257	0	6.522.257	3.146.458	2	158.505	17	1.897.866	17	500.57
		2020	2.722.520	6.814.147	0.40	340.686	2.722.520	0.13	2.722.520	6.814.147	0	6.814.147	3.468.270	2	4.091.627	15	62.797.784	18	500.57
17	SMRT	2016	340.686	7.060.755	0.05	340.686	6.522.257	0.05	4.091.627	1.627.609	3	340.686	2.786.375	0	1.154.494	14	16.115.781	37	0
		2017	536.438	7.217.105	0.07	536.438	6.814.147	0.08	1.154.494	1.966.721	1	536.438	2.722.520	0	1.627.609	14	23.279.077	38	0
		2018	477.541	4.798.068.085	0.00	477.541	7.060.755	0.07	1.627.609	1.154.494	1	477.541	4.091.627	0	1.966.721	14	28.501.481	39	0
		2019	485.002	24.807.948.171	0.00	435.002	7.217.105	0.06	1.627.609	3.468.270	1	435.002	4.091.627	0	1.966.721	15	57.343.958	40	0
		2020	158.505	21.012.334.697	0.00	158.505	6.381.566	0.02	3.785.882	3.146.458	1	158.505	1.627.609	0	2.758.063	15	40.901.182	41	0
18	SCRE	2016	2.758.063	342.940	8.04	2.758.063	342.940	8.04	978.531	4.091.627	0	685.276	2.758.063	0	4.091.627	15	62.797.784	6	0
		2017	3.133.710	3.146.458	1.03	3.133.710	3.146.458	1.03	1.141.502	3.233.710	0	1.141.502	3.233.710	0	1.154.494	14	16.115.781	7	0
		2018	2.429.852	3.468.270	0.70	2.429.852	3.468.270	0.70	685.276	1.627.609	0	546.520	2.429.852	0	1.627.609	14	23.279.077	8	0
		2019	2.786.375	6.522.257	0.42	2.786.375	6.522.257	0.42	1.141.502	2.786.375	1	978.531	2.786.375	0	1.966.721	14	28.501.481	9	0
		2020	2.722.520	6.814.147	0.40	340.686	2.722.520	0.13	340.686	2.722.520	0	340.686	2.722.520	0	3.785.882	15	57.343.958	10	0
19	TMS	2016	1.141.502	340.686	3.35	4.091.627	1.627.609	2.51	6.522.257	3.785.882	2	340.686	6.522.257	0	3.785.882	15	57.343.958	41	0
		2017	946.520	536.438	1.02	1.154.494	1.966.721	0.59	6.814.147	4.091.627	2	946.520	6.814.147	0	4.091.627	15	62.797.784	42	0
		2018	342.940	477.541	0.72	1.627.609	4.091.627	0.43	7.060.755	639.424	11	477.541	7.060.755	0	639.424	13	8.546.077	43	0
		2019	3.468.270	435.002	7.23	1.966.721	4.091.627	0.48	7.217.105	613.837	12	435.002	7.217.105	0	623.937	13	8.317.274	44	0
		2020	3.468.270	158.505	21.80	3.785.882	1.154.494	3.78	6.381.566	342.940	19	158.505	6.381.566	0	342.940	13	4.370.877	45	0
20	TRAM	2016	2.758.063	342.940	8.04	2.758.063	342.940	8.04	4.091.627	4.091.627	0	685.276	2.758.063	0	4.091.627	15	62.797.784	6	0
		2017	3.233.710	3.146.458	1.03	3.233.710	3.146.458	1.03	1.141.502	3.233.710	0	1.141.502	3.233.710	0	1.154.494	14	16.115.781	7	0
		2018	2.429.852	3.468.270	0.70	2.429.852	3.468.270	0.70	685.276	1.627.609	0	546.520	2.429.852	0	1.627.609	14	23.279.077	8	0
		2019	2.786.375	6.522.257	0.42	2.786.375	6.522.257	0.42	1.141.502	2.786.375	1	978.531	2.786.375	0	1.966.721	14	28.501.481	9	0
		2020	2.722.520	6.814.147	0.40	340.686	2.722.520	0.13	340.686	2.722.520	0	340.686	2.722.520	0	3.785.882	15	57.343.958	10	0
21	WOWS	2016	2.758.063	342.940	8.04	685.276	2.758.063	0.25	2.758.063	342.940	8	342.940	1.141.502	0	1.966.721	14	28.501.481	6	0
		2017	3.233.710	3.146.458	1.03	1.141.502	3.233.710	0.35	3.233.710	3.146.458	1	3.146.458	546.520	1	3.785.882	15	57.343.958	7	0
		2018	2.429.852	3.468.270	0.70	546.520	2.429.852	0.22	2.429.852	3.468.270	1	2.429.852	3.468.270	1	3.785.882	15	57.343.958	8	0
		2019	2.786.375	6.522.257	0.34	978.531	2.786.375	0.34	2.786.375	6.522.257	0	6.522.257	4.091.627	1	4.091.627	15	62.797.784	9	0
		2020	2.722.520	6.814.147	0.40	340.686	2.722.520	0.13	2.722.520	6.814.147	0	6.814.147	3.468.270	2	639.424	13	8.546.077	10	0

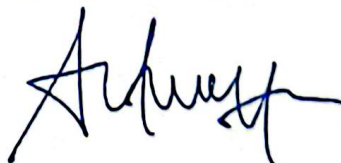
**DAFTAR HADIR**  
**BIMBINGAN TUGAS AKHIR (T.A.)**  
**SEMESTER GASAL TA. 2021/2022**

Dosen pembimbing	:	Rahmawaty Hanny Yustrianthe, Dr., S.E., M.Si., Ak., C.A.
Nama Mahasiswa	:	ALVITA NETY ASTUTI
Nomor Mahasiswa	:	201925177
Tempat PKL	:	PT PERDANA KARYA PERKASA Tbk.

No	Hari	Tanggal	Materi Bimbingan	Td. Tangan Mhs.
1	Rabu	10 NOV 2021	Memberikan arahan mengenai PKL dan TA	
2	Rabu	17 NOV 2021	Revisi Mapping – Menambah variabel x	
3	Rabu	24 NOV 2021	Revisi Tabulasi Data	
4	Rabu	1 DES 2021	Revisi BAB I	
5	Rabu	8 DES 2021	Revisi BAB II	
6	Kamis	16 DES 2021	Revisi BAB III	
7	Rabu	22 DES 2021	Revisi BAB IV dan V	
8	Jumat	31 DES 2021	Revisi TA dan Laporan PKL	

Dosen pembimbing,

Wakil Direktur Bidang Akademik,



Rahmawaty Hanny Yustrianthe, Dr., S.E., M.Si., Ak., C.A.

Yudi Santara Setyapurnama, S.E., M.Si., Ak.



### Descriptive Statistics

	Mean	Std. Deviation	N
Perataan Laba	-176.5600	1040.14621	55
ROA	2.3300	6.23643	55
NPM	2.6925	6.69106	55
DAR	3.4182	6.92203	55
DER	2.1091	6.12122	55
Ukuran Perusahaan	15.3818	2.14727	55
Umur Perusahaan	26.2545	14.15813	55

### Correlations

		Perataan Laba	ROA	NPM	DAR	DER	Ukuran Perusahaan	Umur Perusahaan
Pearson Correlation	Perataan Laba	1.000	-.751	.064	.318	.043	-.050	-.018
	ROA	-.751	1.000	-.047	-.093	-.022	.093	-.060
	NPM	.064	-.047	1.000	-.115	-.122	-.138	-.172
	DAR	.318	-.093	-.115	1.000	-.092	-.246	.104
	DER	.043	-.022	-.122	-.092	1.000	.751	.094
	Ukuran Perusahaan	-.050	.093	-.138	-.246	.751	1.000	.058
	Umur Perusahaan	-.018	-.060	-.172	.104	.094	.058	1.000
	Sig. (1-tailed)	Perataan Laba	.	.000	.321	.009	.377	.359
ROA		.000	.	.367	.249	.438	.250	.331
NPM		.321	.367	.	.202	.187	.158	.105
DAR		.009	.249	.202	.	.252	.035	.225
DER		.377	.438	.187	.252	.	.000	.248
Ukuran Perusahaan		.359	.250	.158	.035	.000	.	.338
Umur Perusahaan		.448	.331	.105	.225	.248	.338	.
N		Perataan Laba	55	55	55	55	55	55
	ROA	55	55	55	55	55	55	55
	NPM	55	55	55	55	55	55	55
	DAR	55	55	55	55	55	55	55
	DER	55	55	55	55	55	55	55
	Ukuran Perusahaan	55	55	55	55	55	55	55
	Umur Perusahaan	55	55	55	55	55	55	55
	Perataan Laba	55	55	55	55	55	55	55

Umur Perusahaan	55	55	55	55	55	55	55
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### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Umur Perusahaan, Ukuran Perusahaan, ROA, NPM, DAR, DER <sup>b</sup>		Enter

a. Dependent Variable: Perataan Laba

b. All requested variables entered.

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.804 <sup>a</sup>	.646	.602	656.56230	1.336

a. Predictors: (Constant), Umur Perusahaan, Ukuran Perusahaan, ROA, NPM, DAR, DER

b. Dependent Variable: Perataan Laba

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-780.670	1018.950		-.766	.447		
	ROA	-122.976	14.592	-.737	-8.428	.000	.964	1.037
	NPM	9.684	13.824	.062	.701	.487	.933	1.072
	DAR	44.111	13.696	.294	3.221	.002	.888	1.126
	DER	-3.296	22.546	-.019	-.146	.884	.419	2.386
	Ukuran Perusahaan	57.838	66.434	.119	.871	.388	.392	2.549
	Umur Perusahaan	-6.434	6.464	-.088	-.995	.325	.953	1.049

a. Dependent Variable: Perataan Laba

### Collinearity Diagnostics<sup>a</sup>

Model	Dime	Eigenv	Condition	Variance Proportions
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