

LAMPIRAN

Lampiran 1, Perhitungan Return On Asset (ROA

Kode Perusahaan	Tahun	Laba Setelah Pajak	Total Aset	ROA
INTP	2014	5274009000000	28884973000000	0,183
	2015	4356661000000	27638360000000	0,158
	2016	3870319000000	30150580000000	0,128
	2017	1859818000000	28863676000000	0,064
	2018	1145937000000	27788562000000	0,041
	2019	1835305000000	27707749000000	0,066
	2020	1806337000000	27344672000000	0,066
SMBR	2014	382336316	2926360857	0,131
	2015	348344846	3268667933	0,107
	2016	259090525	4368876996	0,059
	2017	146648432	5060337247	0,029
	2018	76074721	5538079503	0,014
	2019	30073855	5571270204	0,005
	2020	10981673	5737175560	0,002
SMGR	2014	5587345791	34314666027	0,163
	2015	4662164336	38153118932	0,122
	2016	4368343864	44226895982	0,099
	2017	2043025914	48963502966	0,042
	2018	3085704236	51155890227	0,060
	2019	2371233000000	79807067000000	0,030
	2020	2674343000000	78006244000000	0,034
WSBP	2014	501212792063	12542041344848	0,040
	2015	1047590672774	30309111177468	0,035
	2016	634819524892	13734267485212	0,046
	2017	1000330150510	14919548673755	0,067
	2018	1103472788182	15222388589814	0,072
	2019	806148752926	16149121684330	0,050
	2020	104579229409	10557550739243	0,010
WTON	2014	322403851254	3802332940158	0,085
	2015	171784021770	4456097502805	0,039
	2016	281567627374	4662319785318	0,060
	2017	340458859391	7067976095043	0,048

	2018	486640174453	8881778299672	0,055
	2019	510711733403	10337895087207	0,049
	2020	123147079420	8509017299594	0,014

Lampiran 2, Perhitungan Return On Equity (ROE)

Kode Perusahaan	Tahun	Laba Setelah Pajak	Modal	ROE
INTP	2014	5274009000000	24784801000000	0,213
	2015	4356661000000	27638360000000	0,158
	2016	3870319000000	26138703000000	0,148
	2017	1859818000000	24556507000000	0,076
	2018	1145937000000	23221589000000	0,049
	2019	1835305000000	23080261000000	0,080
	2020	1806337000000	22176248000000	0,081
SMBR	2014	382336316	2717247111	0,141
	2015	348344846	2949352584	0,118
	2016	259090525	3120757702	0,083
	2017	146648432	3412859859	0,043
	2018	76074721	3473671056	0,022
	2019	30073855	3482293092	0,009
	2020	10981673	3407888607	0,003
SMGR	2014	5587345791	25002451936	0,223
	2015	4662164336	27440798401	0,170
	2016	4368343864	30574391457	0,143
	2017	2043025914	30439052302	0,067
	2018	3085704236	32736295522	0,094
	2019	2371233000000	33891924000000	0,070
	2020	2674343000000	35653335000000	0,075
WSBP	2014	501212792063	2848829878616	0,176
	2015	1047590672774	9704206867663	0,108
	2016	634819524892	7405501041961	0,086
	2017	1000330150510	7316656090419	0,137
	2018	1103472788182	7882313190464	0,140
	2019	806148752926	8134550586355	0,099
	2020	104579229409	1157429478084	0,090
WTON	2014	322403851254	2225777452338	0,145

	2015	171784021770	2263425161325	0,076
	2016	281567627374	2490474913654	0,113
	2017	340458859391	2747935334085	0,124
	2018	486640174453	3136812010205	0,155
	2019	510711733403	3508445940007	0,146
	2020	123147079420	3390572999124	0,036

Lampiran 3, Perhitungan Debt to Equity Ratio (DER)

Kode Perusahaan	Tahun	Total Utang	Total Ekuitas	DER
INTP	2014	4100172000000	24784801000000	0,165
	2015	3772410000000	27638360000000	0,136
	2016	4011877000000	26138703000000	0,153
	2017	4307169000000	24556507000000	0,175
	2018	4566973000000	23221589000000	0,197
	2019	4627488000000	23080261000000	0,200
	2020	5168424000000	22176248000000	0,233
SMBR	2014	209113746	2717247111	0,077
	2015	319315349	2949352584	0,108
	2016	1248119294	3120757702	0,400
	2017	1647477388	3412859859	0,483
	2018	2064408477	3473671056	0,594
	2019	2088977112	3482293092	0,600
	2020	2329286953	3407888607	0,683
SMGR	2014	9312214091	25002451936	0,372
	2015	10712320531	27440798401	0,390
	2016	13652504525	30574391457	0,447
	2017	18524450664	30439052302	0,609
	2018	18419594705	32736295522	0,563
	2019	43915143000000	33891924000000	1,296
	2020	40571674000000	35653335000000	1,138
WSBP	2014	9693211466232	2848829878616	3,403
	2015	20604904309804	9704206867663	2,123
	2016	6328766443251	7405501041961	0,855
	2017	7602892583336	7316656090419	1,039
	2018	7340075399350	7882313190464	0,931
	2019	8014571097975	8134550586355	0,985
	2020	9400121261159	1157429478084	8,122
WTON	2014	1576555487820	2225777452338	0,708
	2015	2192672341480	2263425161325	0,969

	2016	2171844871665	2490474913654	0,872
	2017	4320040760958	2747935334085	1,572
	2018	5744966289467	3136812010205	1,831
	2019	6829449147200	3508445940007	1,947
	2020	5118444300470	3390572999124	1,510

Lampiran 4, Perhitungan Price Book Value (PBV)

Kode Perusahaan	Tahun	Total Ekuitas	Jumlah Saham Yang Beredar	Harga Pasar Saham	Nilai Buku Perlembar Saham	PBV
INTP	2014	24784801000000	3681231699	25000	6732,75	3,713
	2015	27638360000000	3681231699	22325	7507,91	2,974
	2016	26138703000000	3681231699	15400	7100,53	2,169
	2017	24556507000000	3681231699	21950	6670,73	3,290
	2018	23221589000000	3681231699	18450	6308,10	2,925
	2019	23080261000000	3681231699	19025	6269,71	3,034
	2020	22176248000000	3681231699	14475	6024,14	2,403
SMBR	2014	2717247111	9837678500	381	0,28	1379,394
	2015	2949352584	9837678500	291	0,30	970,642
	2016	3120757702	9837678500	2790	0,32	8795,019
	2017	3412859859	9837678500	3800	0,35	10953,622
	2018	3473671056	9924797283	1750	0,35	5000,012
	2019	3482293092	9932534336	440	0,35	1255,011
	2020	3407888607	9932534336	1065	0,34	3104,018
SMGR	2014	25002451936	5931520000	16200	4,22	3843,248
	2015	27440798401	5931520000	11400	4,63	2464,190
	2016	30574391457	5931520000	9175	5,15	1779,976
	2017	30439052302	5931520000	9900	5,13	1929,168
	2018	32736295522	5931520000	11500	5,52	2083,696
	2019	33891924000000	5931520000	12000	5713,87	2,100
	2020	35653335000000	5931520000	12425	6010,83	2,067
WSBP	2014	2848829878616	9727504205	1470	292,86	5,019

	2015	9704206867663	9727504205	1670	997,61	1,674
	2016	7405501041961	26361157534	555	280,92	1,976
	2017	7316656090419	26361157534	408	277,55	1,470
	2018	7882313190464	26361157534	376	299,01	1,257
	2019	8134550586355	26361157534	304	308,58	0,985
	2020	1157429478084	26361157534	274	43,91	6,241
WTON	2014	2225777452338	8715466600	1300	255	5,090
	2015	2263425161325	8715466600	825	260	3,177
	2016	2490474913654	8715466600	825	286	2,887
	2017	2747935334085	8715466600	500	315	1,586
	2018	3136812010205	8715466600	376	360	1,045
	2019	3508445940007	8715466600	450	403	1,118
	2020	3390572999124	8715466600	386	389	0,992

Lampiran 5, Perhitungan Koefisien Perubahan Laba (CV ΔI) Tahun 2014 – 2016

Kode Perusahaan	2014	2015	2016	$\Delta I 1$	$\Delta I 2$	ΔI
				(N2 - N1)	(N3 - N2)	(Average ΔI)
	N1	N2	N3			
INTP	5274009000000	4356661000000	3870319000000	-917348000000	-486342000000	-701845000000
SMBR	382336316	348344846	259090525	-33991470	-89254321	-61622896
SMGR	5587345791	4662164336	4368343864	-925181455	-293820472	-609500964
WSBP	501212792063	104759067277 4	634819524892	546377880711	-412771147882	66803366415

WTON	322403851254	171784021770	281567627374	-150619829484	109783605604	-20418111940
------	--------------	--------------	--------------	---------------	--------------	--------------

Lanjutan Perhitungan Koefisien Variasi Perubahan Laba (CV ΔI) Tahun 2014 - 2016

A1	A2	A7	A.1	CV ΔI
$(\Delta I 1 - \Delta I)^2$	$(\Delta I 2 - \Delta I)^2$	$(A1+A2)/(3-1)$	$(A7)^{0,5}$	$A7 / \Delta I$
46441543009000000000000000	46441543009000000000000000	46441543009000000000000000	2155030000000	-0,31
763495675162050	763495675162050	763495675162050	27631426	-0,45
99654172713681600	99654172713681600	99654172713681600	315680492	-0,52
22999171476272400000000000	22999171476272400000000000	22999171476272400000000000	479574514297	7,18
16952487251407600000000000	16952487251407600000000000	16952487251407600000000000	130201717544	-6,38

Lampiran 6, Perhitungan Koefisien Penjualan (CV ΔS) Tahun 2014 – 2016

Kode Perusahaan	2014	2015	2016	$\Delta S 1$	$\Delta S 2$	ΔS
	N1	N2	N3	$(N2 - N1)$	$(N3 - N2)$	$(Average \Delta S)$
INTP	19996264000000	17798055000000	15361894000000	-2198209000000	-2436161000000	-2317185000000
SMBR	1214914932	1461248284	1522808093	246333352	61559809	153946581
SMGR	26987035135	26948004471	26134306138	-39030664	-813698333	-426364499
WSBP	10286813284004	14152752847612	4717150071779	3865939563608	-9435602775833	-2784831606113
WTON	3277195052159	2652622140207	3481731506128	-624572911952	829109365921	102268226985

Lanjutan, Perhitungan Koefisien Variasi Penjualan Tahun 2014 – 2016

B1	B2	B7	B.1	CV ΔS
$(DS\ 1 - DS)^2$	$(DS\ 2 - DS)^2$	$(B1+B2)/(3-1)$	$(B7)^{0,5}$	$B7 / \Delta S$
141552885760000000000000	141552885760000000000000	141552885760000000000000	118976000000	-0,05
8535315548193210	8535315548193210	8535315548193210	92386772	0,60
150027499348473000	150027499348473000	150027499348473000	387333835	-0,91
44232757151985400000000000	44232757151985400000000000	44232757151985400000000000	6650771169721	-2,39
52829804125050900000000000	52829804125050900000000000	52829804125050900000000000	726841138937	7,11

Lampiran 7, Hasil Perhitungan Indeks Eckel Tahun 2014 – 2016

Kode Perusahaan	CV DI	CV DS	Indeks Eckel
INTP	-0,31	-0,05	5,980
SMBR	-0,45	0,60	-0,747
SMGR	-0,52	-0,91	0,570
WSBP	7,18	-2,39	-3,006
WTON	-6,38	7,11	-0,897

Lampiran 8, Perhitungan Koefisien Perubahan Laba (CV ΔI) Tahun 2017 – 2020

Kode Perusahaan					ΔI	$\Delta I 2$	$\Delta I 3$
	2017	2018	2019	2020	(N5 - N4)	(N6 - N5)	(N7 - N6)
	N4	N5	N6	N7			
INTP	1859818000000	1145937000000	1835305000000	1806337000000	-713881000000	689368000000	-28968000000
SMBR	146648432	76074721	30073855	10981673	-70573711	-46000866	-19092182
SMGR	2043025914	3085704236	2371233000000	2674343000000	1042678322	2368147295764	303110000000
WSBP	1000330150510	1103472788182	806148752926	104579229409	103142637672	-297324035256	-701569523517
WTON	340458859391	486640174453	510711733403	123147079420	146181315062	24071558950	-387564653983

Lanjutan, Perhitungan Koefisien Perubahan Laba Tahun 2017 – 2020

ΔI	A1	A2	A3	A7
(Average ΔI)	($\Delta I 1 - \Delta I$) ²	($\Delta I 2 - \Delta I$) ²	($\Delta I 3 - \Delta I$) ²	(A1+A2+A3)/(4-1)
1661849250000	5644094220765060000000000	9457197816015630000000000	2858862972897560000000000	3149558991754730000000000
65944670	18637268419120400	12531803086300100	7231266240588330	12800112582002900
1262676182538	1591719098959080000000000	1222066382178240000000000	9207672586695910000000000	1244850913268970000000000
753632730257	4231373605509170000000000	1104510122977020000000000	2117613599388200000000000	1215087027638710000000000
365239461667	479864715939081000000000	1163955378441460000000000	5667140365392020000000000	2436986819924190000000000

A.1	CV ΔI
(A7)^0,5	A7 / ΔI
1774699690583	1,07
113137583	1,72
1115728870859	0,88
1102309860084	1,46
493658466951	1,35

Lampiran 9, Perhitungan Koefisien Penjualan (CV ΔS) Tahun 2017 – 2020

Kode Perusahaan					ΔS 1	ΔS 2	ΔS 3
	2017	2018	2019	2020	(N5 - N4)	(N6 - N5)	(N7 - N6)
	N4	N5	N6	N7			
INTP	14431211000000	15190283000000	15939348000000	14184322000000	759072000000	749065000000	-1755026000000
SMBR	1551524990	1995807528	1999516771	1721907150	444282538	3709243	-277609621
SMGR	27813664176	30687625970	40368107000000	35171668000000	2873961794	40337419374030	-5196439000000
WSBP	7104157901230	8000149423527	7467175916375	2211413142070	895991522297	-532973507152	-5255762774305
WTON	5362263237778	6930628258854	7083384467587	4803359291718	1568365021076	152756208733	-2280025175869

Lanjutan, Perhitungan Koefisien Penjualan Tahun 2017 – 2020

ΔS	B1	B2	B3
(Average ΔS)	($\Delta S 1 - \Delta S$) ²	($\Delta S 2 - \Delta S$) ²	($\Delta S 3 - \Delta S$) ²
-82296333333	7079006723361110000000000	6911616665617780000000000	2798024537746780000000000
56794053	150147325749270000	2817997088125970	111825817407634000
11714618111941	13716495103851000000000000000	8192647520890240000000000000	2859838526433420000000000000
-1630914919720	638525616670701000000000000	120547534543182000000000000	131395219688895000000000000
-186301315353	307885395219834000000000000	11496000463955500000000000	43836796040926300000000000

B7	B.1	CV ΔS
(B1+B2+B3)/(4-1)	(B7) ^{0,5}	B7 / ΔS
139902895888156000000000000	1182805545676	-14,37
88263713415009900	297092096	5,23
4141378519236250000000000000	20350377193645	1,74
691008449367610000000000000	2628703957024	-1,61
252583118697684000000000000	1589286376641	-8,53

Lampiran 10, Hasil Perhitungan Indeks Eckel Tahun 2017 – 2020

Kode Perusahaan	CV ΔI	CV ΔS	Indeks Eckel
INTP	1,07	-14,37	-0,074
SMBR	1,72	5,23	0,328
SMGR	0,88	1,74	0,509
WSBP	1,46	-1,61	-0,907
WTON	1,35	-8,53	-0,158

Lampiran 11, Hasil Turnitin

Pengaruh Profitabilitas, Financial Leverage, Dan Nilai Saham Terhadap Income Smoothing Pada Perusahaan Semen Yang Terdaftar Di Bursa Efek Indonesia Periode 2014 – 2020

ORIGINALITY REPORT

19%	17%	15%	17%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Universitas 17 Agustus 1945 Surabaya Student Paper	10%
2	Submitted to Universitas Jember Student Paper	4%
3	media.neliti.com Internet Source	3%
4	jurnal.unpand.ac.id Internet Source	2%

Exclude quotes On

Exclude bibliography On

Exclude matches < 61 words