

LAMPIRAN

Lampiran 1: Nama Perusahaan yang menjadi Sampel Penelitian

NO.	KODE	NAMA PERUSAHAAN
1.	INTA	PT Intraco Penta Tbk
2.	JKON	PT Jaya Konstruksi Manggala Pratama Tbk
3.	KONI	PT Perdana Bangun Pusaka Tbk
4.	WICO	PT Wicaksana Overseas International Tbk
5.	ACES	PT Ace Hardware Indonesia Tbk
6.	CSAP	PT Catur Sentosa Adiprana Tbk
7.	GOLD	PT Golden Retailindo Tbk
8.	MIDI	PT Midi Utama Indonesia Tbk
9.	RALS	PT Ramayana Lestari Sentosa Tbk
10.	SONA	PT Sona Topas Tourism Industry Tbk
11.	IKAI	PT Inti Keramik Alam Asri Industri Tbk
12.	BTON	PT Beton Jaya Manunggal Tbk
13.	GDST	PT Gunawan Dianjaya Steel Tbk
14.	JPRS	PT Jaya Pari Steel Tbk
15.	PICO	PT Pelangi Indah Canindo Tbk
16.	DPNS	PT Duta Pertiwi Nusantara Tbk
17.	INCI	PT Intan Wijaya International Tbk
18.	SRSN	PT Indo Acitama Tbk
19.	BRNA	PT Berlina Tbk
20.	TRST	PT Trias Sentosa Tbk
21.	YPAS	PT Yana Prima Hasta Persada Tbk
22.	ALDO	PT Alkindo Naratama Tbk
23.	ASII	PT Astra International Tbk
24.	INDS	PT Indospring Tbk
25.	NIPS	PT Nippres Tbk
26.	PRAS	PT Prima Alloy Steel Universal Tbk
27.	HDTX	PT Pan Asia Indosyntec Tbk
28.	ALTO	PT Tri Banyan Tirta Tbk
29.	INDF	PT Indofood Sukses Makmur Tbk
30.	PSDN	PT Multi Bintang Indonesia Tbk
31.	SKLT	PT Sekar Laut Tbk
32.	STTP	PT Siantar Top Tbk
33.	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk
34.	TCID	PT Mandom Indonesia Tbk
35.	UNVR	PT Unilever Indonesia Tbk
36.	LMPI	PT Langgeng Makmur Industry Tbk
37.	SKBM	PT Sekar Bumi Tbk

Lampiran 2: Nama Perusahaan yang menggunakan Metode FIFO

NO.	KODE	NAMA PERUSAHAAN
1.	JKON	PT Jaya Konstruksi Manggala Pratama Tbk
2.	KONI	PT Perdana Bangun Pusaka Tbk
3.	SONA	PT Sona Topas Tourism Industry Tbk
4.	DPNS	PT Duta Pertiwi Nusantara Tbk
5.	BRNA	PT Berlina Tbk
6.	NIPS	PT Nippres Tbk

Lampiran 3: Nama Perusahaan yang menggunakan Metode Rata-rata

NO.	KODE	NAMA PERUSAHAAN
1.	INTA	PT Intraco Penta Tbk
2.	WICO	PT Wicaksana Overseas International Tbk
3.	ACES	PT Ace Hardware Indonesia Tbk
4.	CSAP	PT Catur Sentosa Adiprana Tbk
5.	GOLD	PT Golden Retailindo Tbk
6.	MIDI	PT Midi Utama Indonesia Tbk
7.	RALS	PT Ramayana Lestari Sentosa Tbk
8.	IKAI	PT Inti Keramik Alam Asri Industri Tbk
9.	BTON	PT Beton Jaya Manunggal Tbk
10.	GDST	PT Gunawan Dianjaya Steel Tbk
11.	JPRS	PT Jaya Pari Steel Tbk
12.	PICO	PT Pelangi Indah Canindo Tbk
13.	INCI	PT Intan Wijaya International Tbk
14.	SRSN	PT Indo Acitama Tbk
15.	TRST	PT Trias Sentosa Tbk
16.	YPAS	PT Yana Prima Hasta Persada Tbk
17.	ALDO	PT Alkindo Naratama Tbk
18.	ASII	PT Astra International Tbk
19.	INDS	PT Indospring Tbk
20.	PRAS	PT Prima Alloy Steel Universal Tbk
21.	HDTX	PT Pan Asia Indosyntec Tbk
22.	ALTO	PT Tri Banyan Tirta Tbk
23.	INDF	PT Indofood Sukses Makmur Tbk
24.	PSDN	PT Multi Bintang Indonesia Tbk
25.	SKLT	PT Sekar Laut Tbk
26.	STTP	PT Siantar Top Tbk
27.	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk
28.	TCID	PT Mandom Indonesia Tbk
29.	UNVR	PT Unilever Indonesia Tbk
30.	LMPI	PT Langgeng Makmur Industry Tbk
31.	SKBM	PT Sekar Bumi Tbk

Lampiran 4: Pengukuran Variabel Ukuran Perusahaan

NO.	KODE PERUSAHAAN	TOTAL ASET				RATA-RATA TOTAL ASET	UKURAN PERUSAHAAN (LN)
		2012	2013	2014	2015		
1.	INTA	4,268,975,000,000	4,742,849,000,000	5,774,709,000,000	5,801,865,000,000	5,147,099,500,000	29.26945
2.	JKON	2,557,731,220,187	3,417,012,222,326	3,844,756,799,399	3,775,957,539,878	3,398,864,445,448	28.85446
3.	KONI	82,759,169,568	107,741,608,636	118,362,934,600	127,957,085,635	109,205,199,610	25.41649
4.	WICO	154,301,199,970	169,324,429,155	204,951,499,255	217,982,774,634	186,639,975,754	25.95245
5.	ACES	1,916,914,650,213	2,478,918,584,338	2,947,348,661,224	3,267,549,674,003	2,652,682,892,445	28.60659
6.	CSAP	2,512,217,343,000	3,107,895,429,000	3,308,917,601,000	3,522,572,851,000	3,112,900,806,000	28.76658
7.	GOLD	87,673,506,285	96,693,297,826	95,309,143,541	93,105,994,331	93,195,485,496	25.25797
8.	MIDI	1,732,407,000,000	2,108,897,000,000	2,579,467,000,000	3,232,642,000,000	2,413,353,250,000	28.51204
9.	RALS	4,073,365,000,000	4,378,556,000,000	4,554,667,000,000	4,574,904,000,000	4,395,373,000,000	29.11157
10.	SONA	929,094,279,617	945,481,770,859	1,091,574,119,466	1,136,045,185,033	1,025,548,838,744	27.65625
11.	IKAI	507,425,275,145	482,057,048,870	518,546,655,125	390,042,617,783	474,517,899,231	26.88557
12.	BTON	145,100,528,067	176,136,296,407	174,157,547,015	183,116,245,288	169,627,654,194	25.85687
13.	GDST	1,163,971,056,842	1,191,496,619,152	1,354,622,569,945	1,183,934,183,257	1,223,506,107,299	27.83274
14.	JPRS	398,606,524,648	376,540,741,943	370,967,708,751	363,265,042,157	377,345,004,375	26.65643
15.	PICO	594,616,098,268	621,400,236,614	626,626,507,164	605,788,310,444	612,107,788,123	27.14017
16.	DPNS	184,636,344,559	256,372,669,050	268,877,322,944	274,483,110,371	246,092,361,731	26.22897
17.	INCI	132,278,839,079	136,142,063,219	147,992,617,351	169,546,066,314	146,489,896,491	25.71022
18.	SRSN	402,108,960,000	420,782,548,000	463,347,124,000	574,073,314,000	465,077,986,500	26.86547
19.	BRNA	770,383,930,000	1,125,132,715,000	1,334,085,916,000	1,820,783,911,000	1,262,596,618,000	27.86419
20.	TRST	2,188,129,039,119	3,260,919,505,192	3,261,285,495,052	3,357,359,499,954	3,016,923,384,829	28.73526
21.	YPAS	349,438,243,276	613,878,797,683	320,494,592,961	279,189,768,587	390,750,350,627	26.69133
22.	ALDO	184,896,742,887	301,479,232,221	356,814,265,668	366,010,819,198	302,300,264,994	26.43469

23.	ASII	182,274,000,000,000	213,994,000,000,000	236,029,000,000,000	245,435,000,000,000	219,433,000,000,000	33.02207
24.	INDS	1,664,779,358,215	2,196,518,364,473	2,282,666,078,493	2,553,928,346,219	2,174,473,036,850	28.40781
25.	NIPS	525,628,737,289	798,407,625,000	1,206,854,399,000	1,547,720,090,000	1,019,652,712,822	27.65048
26.	PRAS	577,349,886,068	795,630,254,208	1,286,827,899,805	1,531,742,052,164	1,047,887,523,061	27.67780
27.	HDTX	1,362,546,557,862	2,378,728,273,722	4,221,696,886,907	4,878,367,904,000	3,210,334,905,623	28.79740
28.	ALTO	324,619,954,340	1,502,519,389,759	1,239,053,626,858	1,180,228,072,164	1,061,605,260,780	27.69080
29.	INDF	59,324,207,000,000	78,092,789,000,000	85,938,885,000,000	91,831,526,000,000	78,796,851,750,000	31.99789
30.	PSDN	682,611,125,989	681,832,333,141	620,928,440,332	620,398,854,182	651,442,688,411	27.20246
31.	SKLT	249,746,467,756	301,989,488,699	331,574,891,637	377,110,748,359	315,105,399,113	26.47617
32.	STTP	1,249,840,835,890	1,470,059,394,892	1,700,204,093,895	1,919,568,037,170	1,584,918,090,462	28.09155
33.	ULTJ	2,420,793,382,029	2,811,620,982,142	2,917,083,567,355	3,539,995,910,248	2,922,373,460,444	28.70342
34.	TCID	1,261,572,952,461	1,465,952,460,752	1,853,235,343,636	2,082,096,848,703	1,665,714,401,388	28.14128
35.	UNVR	11,984,979,000,000	13,348,188,000,000	14,280,670,000,000	15,729,945,000,000	13,835,945,500,000	30.25829
36.	LMPI	815,153,025,335	822,189,506,877	808,892,238,344	793,093,512,600	809,832,070,789	27.42009
37.	SKBM	288,961,557,631	497,652,557,672	649,534,031,113	764,484,248,710	550,158,098,782	27.03347

Lampiran 5: Pengukuran Variabel Kepemilikan Manajerial

NO.	KODE PERUSAHAAN	KEPEMILIKAN MANAJERIAL				RATA-RATA KEPEMILIKAN MANAJERIAL
		2012	2013	2014	2015	
1.	INTA	0.03533	0.03533	0.03533	0.03533	0.03533
2.	JKON	0.04234	0.04055	0.04055	0.04145	0.04122
3.	KONI	0.05579	0.05579	0.05579	0.05579	0.05579
4.	WICO	0.00001	0.00001	0.00001	0.00001	0.00001
5.	ACES	0.00001	0.00001	0.00001	0.00001	0.00001
6.	CSAP	0.05396	0.05396	0.05396	0.05396	0.05396
7.	GOLD	0.13986	0.13986	0.13986	0.13986	0.13986
8.	MIDI	0.00425	0.00651	0.00651	0.00651	0.00594
9.	RALS	0.03664	0.03664	0.03664	0.03664	0.03664
10.	SONA	0.10780	0.10780	0.10792	0.10792	0.10786
11.	IKAI	0.03033	0.03033	0.03033	0.01643	0.02685
12.	BTON	0.09583	0.09583	0.09583	0.09583	0.09583
13.	GDST	0.00002	0.00009	0.00013	0.00014	0.00009
14.	JPRS	0.15535	0.15535	0.15535	0.15535	0.15535
15.	PICO	0.00082	0.00082	0.00082	0.00082	0.00082
16.	DPNS	0.05711	0.05711	0.05711	0.05711	0.05711
17.	INCI	0.08380	0.08380	0.11129	0.13919	0.10452
18.	SRSN	0.12074	0.09420	0.11594	0.11594	0.11171
19.	BRNA	0.10083	0.09417	0.07214	0.06558	0.08318
20.	TRST	0.01907	0.01495	0.01187	0.02852	0.01861
21.	YPAS	0.00352	0.00352	0.00352	0.00352	0.00352
22.	ALDO	0.14322	0.14322	0.14322	0.14322	0.14322
23.	ASII	0.00036	0.00036	0.00029	0.00037	0.00034
24.	INDS	0.00409	0.00435	0.00435	0.00435	0.00429
25.	NIPS	0.08450	0.06950	0.03366	0.03366	0.05533
26.	PRAS	0.05909	0.04956	0.04956	0.04956	0.05195
27.	HDTX	0.02375	0.02375	0.02375	0.02884	0.02502
28.	ALTO	0.02258	0.02243	0.02241	0.02241	0.02246
29.	INDF	0.00016	0.00016	0.00016	0.00016	0.00016
30.	PSDN	0.01652	0.01652	0.01652	0.01392	0.01587
31.	SKLT	0.00125	0.00125	0.00125	0.00242	0.00154
32.	STTP	0.04238	0.03127	0.03167	0.03190	0.03431
33.	ULTJ	0.17970	0.17797	0.17892	0.17905	0.17891
34.	TCID	0.00142	0.00142	0.00136	0.00136	0.00139
35.	UNVR	0.00001	0.00001	0.00001	0.00001	0.00001
36.	LMPI	0.00011	0.00006	0.00006	0.00006	0.00007
37.	SKBM	0.00066	0.01722	0.03100	0.03100	0.01997

Lampiran 6: Pengukuran Variabel Variabilitas Persediaan

NO.	KODE PERUSAHAAN	JUMLAH PERSEDIAAN AKHIR				STANDAR DEVIASI	RATA-RATA PERSEDIAAN	STANDAR DEVIASI / RATA-RATA PERSEDIAAN
		2012	2013	2014	2015			
1.	INTA	1,185,636,000,000	856,918,000,000	588,810,000,000	528,165,000,000	300,022,660,858	789,882,250,000	0.37983
2.	JKON	223,834,797,006	297,091,152,743	270,084,897,840	239,926,191,572	32,495,149,145	257,734,259,790	0.12608
3.	KONI	26,475,609,687	40,651,723,430	33,430,390,382	57,800,072,363	13,449,436,355	39,589,448,966	0.33972
4.	WICO	16,994,338,701	23,723,690,378	43,125,045,307	28,356,911,460	11,079,948,666	28,049,996,462	0.39501
5.	ACES	619,804,268,196	1,112,546,445,586	1,295,681,754,349	1,522,348,116,750	383,736,478,489	1,137,595,146,220	0.33732
6.	CSAP	849,126,919,000	1,090,835,316,000	1,242,866,582,000	1,351,860,483,000	217,815,331,163	1,133,672,325,000	0.19213
7.	GOLD	982,354,661	945,764,376	1,028,332,924	1,170,014,500	98,254,948	1,031,616,615	0.09524
8.	MIDI	324,841,000,000	526,776,000,000	740,589,000,000	758,064,000,000	204,291,830,681	587,567,500,000	0.34769
9.	RALS	763,117,000,000	872,064,000,000	808,569,000,000	823,909,000,000	44,922,929,397	816,914,750,000	0.05499
10.	SONA	199,767,078,607	235,170,878,656	251,570,252,458	278,302,980,053	32,849,203,506	241,202,797,444	0.13619
11.	IKAI	81,926,918,773	87,886,154,706	114,180,905,444	93,897,154,470	14,018,128,976	94,472,783,348	0.14838
12.	BTON	9,735,538,165	16,062,727,652	9,084,619,107	13,238,783,961	3,248,788,184	12,030,417,221	0.27005
13.	GDST	257,229,052,211	140,464,144,159	208,434,322,075	108,193,612,870	67,042,314,796	178,580,282,829	0.37542
14.	JPRS	69,481,184,187	37,379,729,786	44,389,798,118	46,034,291,187	13,954,045,618	49,321,250,820	0.28292
15.	PICO	246,952,873,439	259,628,729,176	244,672,479,374	243,964,322,170	7,327,877,683	248,804,601,040	0.02945
16.	DPNS	37,051,645,774	43,312,845,339	44,095,625,492	36,630,468,186	3,979,040,332	40,272,646,198	0.09880
17.	INCI	12,059,989,982	5,784,499,923	22,411,804,859	15,628,806,361	6,944,212,245	13,971,275,281	0.49703
18.	SRSN	180,002,478,000	192,744,153,000	182,628,520,000	223,054,752,000	19,744,373,358	194,607,475,750	0.10146
19.	BRNA	115,735,586,000	148,582,554,000	184,314,236,000	202,459,084,000	38,526,602,000	162,772,865,000	0.23669
20.	TRST	380,896,442,780	558,872,700,036	509,899,015,645	581,817,476,600	89,807,026,147	507,871,408,765	0.17683
21.	YPAS	81,927,457,875	107,767,292,568	66,752,673,144	49,039,022,667	24,874,019,954	76,371,611,564	0.32570
22.	ALDO	32,360,684,677	60,023,256,957	75,858,974,959	79,554,208,566	21,467,864,834	61,949,281,290	0.34654

23.	ASII	15,285,000,000,000	14,433,000,000,000	16,986,000,000,000	18,337,000,000,000	1,744,473,057,975	16,260,250,000,000	0.10728
24.	INDS	528,533,039,343	383,515,708,536	478,330,720,924	538,841,439,260	70,966,000,281	482,305,227,016	0.14714
25.	NIPS	123,127,075,115	193,146,288,000	225,074,574,000	246,439,073,000	53,865,426,235	196,946,752,529	0.27350
26.	PRAS	119,894,122,220	153,754,605,992	205,840,908,489	286,944,128,546	72,726,228,175	191,608,441,312	0.37956
27.	HDTX	197,392,830,974	192,015,441,188	205,112,296,264	309,153,529,000	55,749,736,492	225,918,524,357	0.24677
28.	ALTO	70,699,845,687	82,438,634,333	110,303,981,853	117,443,478,389	22,256,165,942	95,221,485,066	0.23373
29.	INDF	7,782,594,000,000	8,160,539,000,000	8,454,845,000,000	7,627,360,000,000	373,551,504,446	8,006,334,500,000	0.04666
30.	PSDN	225,987,469,477	217,607,447,083	159,934,594,274	206,470,791,700	29,481,503,417	202,500,075,634	0.14559
31.	SKLT	60,792,067,626	70,556,604,227	73,181,753,579	80,328,938,283	8,082,965,521	71,214,840,929	0.11350
32.	STTP	242,653,601,169	285,793,392,774	309,595,185,554	298,729,619,637	29,352,269,950	284,192,949,784	0.10328
33.	ULTJ	334,169,035,934	534,977,217,239	714,411,455,060	738,803,692,770	187,744,127,202	580,590,350,251	0.32337
34.	TCID	260,765,704,853	330,318,448,755	419,658,098,409	382,731,850,133	68,951,917,404	348,368,525,538	0.19793
35.	UNVR	2,061,899,000,000	2,084,331,000,000	2,325,989,000,000	2,297,502,000,000	138,566,310,753	2,192,430,250,000	0.06320
36.	LMPI	221,482,919,161	210,044,497,976	194,645,138,281	190,669,843,103	14,226,940,758	204,210,599,630	0.06967
37.	SKBM	54,917,730,968	88,932,449,912	111,766,911,295	108,659,590,967	26,136,255,287	91,069,170,786	0.28699

Lampiran 7: Pengukuran Variabel Variabilitas Harga Pokok Penjualan

NO.	KODE PERUSAHAAN	HPP				STANDAR DEVIASI	RATA-RATA HPP	STANDAR DEVIASI / RATA-RATA HPP
		2012	2013	2014	2015			
1.	INTA	2,016,773,000,000	2,022,441,000,000	1,277,056,000,000	1,019,065,000,000	514,097,605,134	1,583,833,750,000	0.32459
2.	JKON	3,445,969,282,883	4,004,463,325,578	4,048,854,618,967	3,888,831,438,268	275,750,785,964	3,847,029,666,424	0.07168
3.	KONI	58,322,005,541	81,978,606,690	97,911,423,328	93,847,125,000	17,795,659,080	83,014,790,140	0.21437
4.	WICO	365,098,738,264	382,325,572,644	454,456,048,031	542,564,976,910	80,838,529,385	436,111,333,962	0.18536
5.	ACES	1,671,714,778,515	1,961,897,730,178	2,347,889,539,199	2,488,809,039,678	371,432,474,165	2,117,577,771,893	0.17540
6.	CSAP	4,388,829,312,000	5,603,411,268,000	6,212,186,001,000	6,305,361,662,000	882,466,143,200	5,627,447,060,750	0.15681
7.	GOLD	7,176,338,337	7,348,136,423	8,234,155,007	17,202,216,035	4,830,292,838	9,990,211,451	0.48350
8.	MIDI	3,063,767,000,000	3,885,101,000,000	4,608,398,000,000	5,383,601,000,000	992,123,343,503	4,235,216,750,000	0.23426
9.	RALS	5,478,561,000,000	5,828,229,000,000	5,893,878,000,000	3,537,000,000,000	1,113,303,233,100	5,184,417,000,000	0.21474
10.	SONA	488,175,950,210	547,952,756,539	651,188,550,949	761,619,727,927	120,216,514,016	612,234,246,406	0.19636
11.	IKAI	187,242,084,088	191,325,451,045	235,884,781,640	135,524,717,438	41,057,754,266	187,494,258,553	0.21898
12.	BTON	124,592,395,513	98,500,026,502	84,296,093,141	65,445,759,149	24,920,874,288	93,208,568,576	0.26737
13.	GDST	1,512,090,652,332	1,195,084,143,835	1,153,721,252,048	904,111,212,203	249,539,920,130	1,191,251,815,105	0.20948
14.	JPRS	435,325,702,948	196,344,450,901	308,572,790,084	166,669,015,486	122,122,639,280	276,727,989,855	0.44131
15.	PICO	514,992,981,155	598,137,759,305	612,355,225,453	617,470,167,888	47,867,939,471	585,739,033,450	0.08172
16.	DPNS	109,577,428,965	103,601,858,426	98,907,795,081	91,681,654,471	7,561,690,047	100,942,184,236	0.07491
17.	INCI	55,841,016,923	63,381,341,326	86,309,154,555	103,276,421,100	21,680,389,787	77,201,983,476	0.28083
18.	SRSN	302,808,979,000	306,038,282,000	376,489,241,000	417,139,227,000	55,879,180,664	350,618,932,250	0.15937
19.	BRNA	657,610,654,000	791,646,369,000	1,030,720,991,000	1,052,996,199,000	191,368,583,952	883,243,553,250	0.21667
20.	TRST	1,732,016,565,807	1,797,095,357,917	2,292,151,843,251	2,245,445,182,911	292,955,588,848	2,016,677,237,472	0.14527
21.	YPAS	365,345,574,055	389,672,024,418	395,932,551,110	254,905,336,988	65,710,421,975	351,463,871,643	0.18696
22.	ALDO	229,653,814,593	316,437,023,218	408,398,731,266	435,203,997,016	93,547,234,109	347,423,391,523	0.26926

23.	ASII	151,853,000,000,000	158,569,000,000,000	162,892,000,000,000	147,486,000,000,000	6,861,127,944,199	155,200,000,000,000	0.04421
24.	INDS	1,182,588,583,988	1,377,062,385,374	1,548,363,389,709	1,474,993,480,568	158,490,159,665	1,395,751,959,910	0.11355
25.	NIPS	583,438,861,894	757,500,503,000	835,213,759,000	805,199,126,000	112,576,290,962	745,338,062,474	0.15104
26.	PRAS	262,658,957,019	259,061,897,979	369,974,947,495	386,379,894,456	68,079,139,041	319,518,924,237	0.21307
27.	HDTX	832,067,812,042	1,098,977,181,625	1,209,987,019,809	1,482,755,666,000	269,485,631,350	1,155,946,919,869	0.23313
28.	ALTO	186,709,508,830	347,278,786,235	209,569,908,889	213,327,773,588	72,992,210,196	239,221,494,386	0.30512
29.	INDF	36,493,332,000,000	43,402,144,000,000	46,544,646,000,000	46,803,889,000,000	4,800,890,341,265	43,311,002,750,000	0.11085
30.	PSDN	1,145,168,660,646	1,103,330,479,808	876,933,770,789	813,836,984,792	163,942,120,592	984,817,474,009	0.16647
31.	SKLT	310,891,552,820	442,979,210,563	526,791,514,852	561,185,818,083	111,387,998,554	460,462,024,080	0.24190
32.	STTP	1,036,609,081,010	1,384,916,764,438	1,763,078,470,328	2,012,271,097,866	428,142,216,265	1,549,218,853,411	0.27636
33.	ULTJ	1,908,109,047,237	2,446,448,128,599	2,979,799,459,658	3,011,443,561,889	521,245,398,781	2,586,450,049,346	0.20153
34.	TCID	1,169,224,054,930	1,250,785,675,202	1,411,934,917,918	1,436,977,751,396	128,619,793,079	1,317,230,599,862	0.09764
35.	UNVR	13,414,122,000,000	14,978,947,000,000	17,412,413,000,000	17,835,061,000,000	2,086,414,091,391	15,910,135,750,000	0.13114
36.	LMPI	486,091,124,682	548,113,571,921	410,834,974,144	347,849,400,201	87,340,035,183	448,222,267,737	0.19486
37.	SKBM	679,906,396,353	1,150,038,660,789	1,291,253,009,672	1,187,246,973,889	271,463,118,377	1,077,111,260,176	0.25203

Lampiran 8: Pengukuran Variabel Rasio Lancar

NO.	KODE PERUSAHAAN	ASET LANCAR				HUTANG LANCAR				RASIO LANCAR				RATA-RATA RASIO LANCAR
		2012	2013	2014	2015	2012	2013	2014	2015	2012	2013	2014	2015	
1.	INTA	2,336,636,000,000	2,386,224,000,000	2,279,676,000,000	2,125,940,000,000	2,698,291,000,000	3,239,607,000,000	2,991,109,000,000	2,459,065,000,000	0.86597	0.73658	0.76215	0.86453	0.80731
2.	JKON	1,979,910,849,313	2,750,419,881,029	2,896,029,930,551	2,796,264,967,908	1,474,579,736,710	1,714,717,243,531	1,862,336,444,530	1,560,940,417,329	1.34270	1.60401	1.55505	1.79140	1.57329
3.	KONI	57,978,169,665	77,489,848,543	81,070,478,257	88,219,607,996	41,963,253,145	69,869,359,496	78,249,274,038	91,084,765,959	1.38164	1.10907	1.03605	0.96854	1.12383
4.	WICO	69,734,187,666	116,950,589,968	136,329,523,526	140,467,870,811	49,820,780,845	71,818,290,158	67,122,022,377	75,494,246,657	1.39970	1.62842	2.03107	1.86064	1.72996
5.	ACES	1,218,820,569,255	1,747,185,411,973	2,171,084,574,212	2,467,394,840,796	208,254,982,747	439,275,331,629	426,629,831,904	412,288,840,768	5.85254	3.97743	5.08892	5.98463	5.22588
6.	CSAP	1,756,890,578,000	2,265,880,925,000	2,541,776,452,000	2,554,325,036,000	1,594,281,238,000	2,110,833,501,000	2,252,049,932,000	2,345,213,308,000	1.10200	1.07345	1.12865	1.08917	1.09832
7.	GOLD	67,234,422,229	78,380,254,568	78,937,812,913	78,360,594,277	11,532,673,713	13,497,036,111	8,735,835,892	10,766,729,572	5.82991	5.80722	9.03609	7.27803	6.98781
8.	MIDI	707,334,000,000	973,255,000,000	1,198,479,000,000	1,301,579,000,000	819,076,000,000	1,118,686,000,000	1,452,875,000,000	1,647,881,000,000	0.86358	0.87000	0.82490	0.78985	0.83708
9.	RALS	2,319,291,000,000	2,374,584,000,000	2,694,944,000,000	2,831,172,000,000	871,554,000,000	963,367,000,000	967,544,000,000	960,890,000,000	2.66110	2.46488	2.78535	2.94641	2.71443
10.	SONA	675,925,768,739	644,287,870,561	725,555,858,742	768,616,382,919	203,637,765,353	172,303,440,357	227,038,078,639	238,787,420,729	3.31926	3.73926	3.19575	3.21883	3.36827
11.	IKAI	140,146,896,757	134,782,826,229	173,235,120,969	143,317,764,548	243,975,503,389	129,243,362,968	207,131,011,654	177,269,594,413	0.57443	1.04286	0.83636	0.80847	0.81553
12.	BTON	98,049,613,997	126,889,991,199	125,563,722,796	136,555,010,564	29,749,033,028	34,947,792,874	24,837,582,186	31,337,185,002	3.29589	3.63084	5.05539	4.35760	4.08493
13.	GDST	825,948,822,141	865,831,610,675	650,517,689,794	414,761,913,939	356,946,246,804	289,689,021,437	462,845,556,161	341,082,784,842	2.31393	2.98883	1.40547	1.21602	1.98106
14.	JPRS	264,396,374,195	235,900,764,907	224,069,619,798	214,236,472,460	39,436,586,188	953,349,851	481,886,299	16,048,685,715	6.70434	247.44407	464.98442	13.34916	183.12050
15.	PICO	420,816,238,031	458,864,458,682	457,862,103,838	449,061,302,609	338,979,143,093	349,346,473,393	276,068,533,694	282,806,672,040	1.24142	1.31349	1.65851	1.58787	1.45032
16.	DPNS	107,455,824,614	167,103,003,126	175,900,992,382	185,099,466,179	12,506,012,328	16,424,251,535	14,384,941,579	13,865,122,841	8.59233	10.17416	12.22813	13.35001	11.08616
17.	INCI	96,740,984,835	84,716,525,404	86,975,126,394	107,268,622,816	12,546,019,891	6,107,335,794	6,761,434,983	11,084,537,386	7.71089	13.87127	12.86341	9.67732	11.03072
18.	SRSN	306,887,345,000	294,789,185,000	335,892,148,000	440,739,212,000	111,511,056,000	89,839,668,000	116,994,521,000	203,379,900,000	2.75208	3.28128	2.87101	2.16707	2.76786
19.	BRNA	333,162,076,000	456,451,073,000	581,019,904,000	584,029,401,000	342,186,183,000	562,368,619,000	555,109,444,000	511,796,663,000	0.97363	0.81166	1.04668	1.14114	0.99327
20.	TRST	838,465,235,358	1,194,457,109,014	1,182,292,914,595	1,137,766,718,031	643,329,849,780	1,045,073,685,266	955,175,792,503	869,536,723,928	1.30332	1.14294	1.23778	1.30847	1.24813
21.	YPAS	169,843,136,732	414,043,404,100	130,490,593,485	104,222,023,392	126,421,816,118	351,973,723,283	94,377,062,611	85,097,667,841	1.34346	1.17635	1.38265	1.22473	1.28180
22.	ALDO	104,370,198,410	195,585,658,856	245,345,790,174	247,659,994,988	85,298,205,317	150,482,940,928	184,602,687,438	184,214,469,035	1.22359	1.29972	1.32905	1.34441	1.29919

23.	ASII	75,799,000,000,000	88,352,000,000,000	97,241,000,000,000	105,161,000,000,000	54,178,000,000,000	71,139,000,000,000	73,523,000,000,000	76,242,000,000,000	1.39907	1.24196	1.32259	1.37931	1.33573
24.	INDS	867,620,153,034	1,086,590,779,051	975,954,232,621	992,929,224,058	371,743,866,089	281,799,219,289	335,123,443,360	445,006,853,182	2.33392	3.85590	2.91222	2.23127	2.83333
25.	NIPS	308,238,585,743	534,840,333,000	671,452,283,000	701,282,705,000	279,356,258,575	508,836,644,000	518,954,798,000	669,595,797,000	1.10339	1.05110	1.29386	1.04732	1.12392
26.	PRAS	197,198,600,380	331,855,600,867	566,779,211,419	658,889,212,539	177,151,899,038	321,945,837,163	564,899,086,298	655,589,698,468	1.11316	1.03078	1.00333	1.00503	1.03808
27.	HDTX	398,992,440,111	450,028,533,282	497,447,948,009	598,254,870,000	431,235,462,678	1,002,119,790,096	510,983,513,757	831,964,891,000	0.92523	0.44908	0.97351	0.71909	0.76673
28.	ALTO	201,292,911,935	1,056,508,696,939	733,468,016,986	555,759,090,584	93,929,237,540	575,436,437,982	238,474,789,272	351,136,317,401	2.14303	1.83601	3.07566	1.58274	2.15936
29.	INDF	26,202,972,000,000	32,464,497,000,000	40,995,736,000,000	42,816,745,000,000	13,080,544,000,000	19,471,309,000,000	22,681,686,000,000	25,107,538,000,000	2.00320	1.66730	1.80744	1.70533	1.79582
30.	PSDN	380,247,694,632	381,085,626,721	289,764,924,676	286,838,275,165	236,667,625,895	227,421,742,800	197,877,917,620	236,911,023,417	1.60667	1.67568	1.46436	1.21074	1.48936
31.	SKLT	125,666,621,792	155,108,112,066	167,419,411,740	189,758,915,421	88,824,705,832	125,712,112,019	141,425,302,223	159,132,842,277	1.41477	1.23384	1.18380	1.19246	1.25622
32.	STTP	569,839,536,195	684,263,795,106	799,430,399,430	875,469,433,776	571,296,021,580	598,988,885,897	538,631,479,995	554,491,047,968	0.99745	1.14236	1.48419	1.57887	1.30072
33.	ULTJ	1,196,426,603,843	1,565,510,655,138	1,642,101,746,819	2,103,565,054,627	592,822,529,143	633,794,053,008	490,967,089,226	561,628,179,393	2.01819	2.47006	3.34463	3.74548	2.89459
34.	TCID	768,615,499,251	726,505,280,778	874,017,297,803	1,112,672,539,416	99,477,347,026	203,320,578,032	486,053,837,459	222,930,621,643	7.72654	3.57320	1.79819	4.99112	4.52226
35.	UNVR	5,035,962,000,000	5,862,939,000,000	6,337,170,000,000	6,623,114,000,000	7,535,896,000,000	8,419,442,000,000	8,864,832,000,000	10,127,542,000,000	0.66826	0.69636	0.71487	0.65397	0.68336
36.	LMPI	432,213,030,094	449,510,407,546	455,111,382,760	442,484,119,278	348,710,206,692	376,618,147,965	366,938,314,354	351,301,587,089	1.23946	1.19354	1.24029	1.25956	1.23321
37.	SKBM	166,483,464,715	338,468,880,290	379,496,707,512	341,723,784,839	133,675,980,125	271,139,784,806	256,924,179,534	298,417,379,502	1.24543	1.24832	1.47708	1.14512	1.27899

Lampiran 9: Pengukuran Variabel *Leverage*

NO.	KODE	HUTANG JANGKA PANJANG				EKUITAS				LEVERAGE				RATA-RATA LEVERAGE
		2012	2013	2014	2015	2012	2013	2014	2015	2012	2013	2014	2015	
1.	INTA	1,070,088,000,000	1,194,927,000,000	1,869,084,000,000	2,647,456,000,000	500,596,000,000	308,315,000,000	914,516,000,000	695,344,000,000	2.13763	3.87567	2.04380	3.80740	2.96612
2.	JKON	67,548,104,561	86,022,955,339	219,027,813,580	271,172,510,507	1,015,603,378,916	1,616,272,023,456	1,763,392,541,289	1,943,844,612,042	0.06651	0.05322	0.12421	0.13950	0.09586
3.	KONI	12,012,763,456	12,933,967,554	13,760,790,895	10,921,120,690	28,783,152,967	24,938,281,586	26,352,869,667	25,951,198,986	0.41735	0.51864	0.52217	0.42083	0.46975
4.	WICO	14,909,333,775	12,761,609,481	13,634,980,402	14,249,378,762	89,571,085,350	84,744,529,516	124,194,496,476	128,239,149,215	0.16645	0.15059	0.10979	0.11112	0.13449
5.	ACES	90,658,628,292	124,144,814,617	158,570,583,950	226,435,316,775	1,618,001,039,174	1,915,498,438,092	2,362,148,245,370	2,628,825,516,460	0.05603	0.06481	0.06713	0.08614	0.06853
6.	CSAP	269,662,905,000	280,187,701,000	237,989,892,000	323,840,559,000	648,273,200,000	716,874,227,000	818,877,777,000	853,518,984,000	0.41597	0.39085	0.29063	0.37942	0.36922
7.	GOLD	5,035,208,157	5,437,894,617	5,648,440,455	5,914,242,259	71,105,624,415	77,758,367,098	80,924,867,194	76,425,022,500	0.07081	0.06993	0.06980	0.07739	0.07198
8.	MIDI	468,593,000,000	489,388,000,000	507,321,000,000	849,056,000,000	444,738,000,000	500,823,000,000	619,271,000,000	735,705,000,000	1.05364	0.97717	0.81922	1.15407	1.00103
9.	RALS	159,926,000,000	198,018,000,000	227,676,000,000	280,210,000,000	3,041,885,000,000	3,217,171,000,000	3,359,447,000,000	3,333,804,000,000	0.05257	0.06155	0.06777	0.08405	0.06649
10.	SONA	198,625,687,413	223,609,994,515	206,566,978,369	187,983,768,153	526,830,826,851	549,568,335,987	657,969,062,458	709,273,996,151	0.37702	0.40688	0.31395	0.26504	0.34072
11.	IKAI	14,564,167,922	147,405,610,267	132,758,421,318	143,740,082,274	248,885,603,834	205,408,075,635	178,657,222,154	69,032,941,096	0.05852	0.71762	0.74309	2.08220	0.90036
12.	BTON	2,172,538,795	2,371,089,739	2,679,745,925	2,674,463,531	113,178,956,244	138,817,413,794	146,640,218,904	149,104,596,755	0.01920	0.01708	0.01827	0.01794	0.01812
13.	GDST	14,100,347,571	17,395,078,697	21,329,298,493	38,441,398,438	792,924,462,467	884,412,519,018	870,447,715,291	804,409,999,977	0.01778	0.01967	0.02450	0.04779	0.02744
14.	JPRS	11,660,933,250	13,065,857,941	14,852,958,154	14,757,325,992	347,509,005,210	362,521,534,151	355,632,864,298	332,459,030,450	0.03356	0.03604	0.04176	0.04439	0.03894
15.	PICO	56,523,950,197	57,018,830,940	119,456,770,859	75,890,654,091	199,113,004,978	215,034,932,281	231,101,202,611	247,090,984,313	0.28388	0.26516	0.51690	0.30714	0.34327
16.	DPNS	16,433,810,159	16,520,452,726	18,409,859,093	19,321,908,486	155,696,522,072	223,427,964,789	236,082,522,272	241,296,079,044	0.10555	0.07394	0.07798	0.08008	0.08439
17.	INCI	3,972,941,048	3,943,041,189	4,111,275,120	4,410,219,931	115,759,878,140	126,091,686,236	137,119,907,248	154,051,308,997	0.03432	0.03127	0.02998	0.02863	0.03105
18.	SRSN	21,393,761,000	16,567,246,000	17,516,164,000	30,613,578,000	269,204,143,000	314,375,634,000	328,836,439,000	340,079,836,000	0.07947	0.05270	0.05327	0.09002	0.06886
19.	BRNA	126,367,815,000	256,882,917,000	412,601,657,000	481,072,960,000	301,829,932,000	305,881,179,000	366,374,815,000	827,914,288,000	0.41867	0.83981	1.12617	0.58107	0.74143
20.	TRST	191,806,729,951	506,168,679,552	544,616,519,387	530,902,085,972	1,352,992,459,388	1,709,677,140,374	1,761,493,183,162	1,956,920,690,054	0.14176	0.29606	0.30918	0.27129	0.25457
21.	YPAS	58,426,750,566	91,093,685,005	64,238,117,672	43,692,580,017	164,589,676,592	170,811,389,395	161,879,412,678	150,399,520,729	0.35498	0.53330	0.39683	0.29051	0.39391
22.	ALDO	5,292,783,793	11,112,992,131	12,788,922,608	10,867,323,350	94,305,753,777	139,883,299,162	159,422,655,622	170,929,026,813	0.05612	0.07944	0.08022	0.06358	0.06984

23.	ASII	38,282,000,000,000	36,667,000,000,000	42,182,000,000,000	42,660,000,000,000	89,814,000,000,000	106,188,000,000,000	120,324,000,000,000	126,533,000,000,000	0.42624	0.34530	0.35057	0.33715	0.36481
24.	INDS	156,462,630,297	161,853,530,676	119,224,083,256	189,882,575,049	1,136,572,861,829	1,752,865,614,508	1,828,318,551,877	1,919,038,917,988	0.13766	0.09234	0.06521	0.09895	0.09854
25.	NIPS	31,359,969,039	53,625,209,000	112,005,377,000	269,121,614,000	214,912,509,675	235,945,772,000	575,894,224,000	609,002,679,000	0.14592	0.22728	0.19449	0.44191	0.25240
26.	PRAS	119,904,257,212	67,236,303,742	36,107,224,051	155,588,219,899	280,293,729,818	406,448,113,303	685,821,589,456	720,564,133,797	0.42778	0.16542	0.05265	0.21593	0.21544
27.	HDTX	295,719,182,828	656,489,536,544	3,096,075,682,854	2,650,441,189,000	635,591,912,356	720,118,947,082	614,637,690,296	1,395,961,824,000	0.46527	0.91164	5.03724	1.89865	2.07820
28.	ALTO	41,768,833,004	384,753,553,611	467,927,928,546	322,119,571,236	188,921,883,796	542,329,398,166	532,650,909,040	506,972,183,527	0.22109	0.70945	0.87849	0.63538	0.61110
29.	INDF	8,353,827,000,000	15,324,315,000,000	16,837,876,000,000	16,893,952,000,000	34,142,674,000,000	38,373,129,000,000	41,228,376,000,000	43,121,593,000,000	0.24467	0.39935	0.40841	0.39177	0.36105
30.	PSDN	36,366,208,265	36,810,857,178	44,475,831,881	59,168,729,849	409,577,291,829	417,599,733,163	378,574,690,831	324,319,100,916	0.08879	0.08815	0.11748	0.18244	0.11922
31.	SKLT	31,439,200,976	36,627,023,044	36,781,482,794	65,933,237,971	129,482,560,948	139,650,353,636	153,368,106,620	152,044,668,111	0.24281	0.26228	0.23982	0.43364	0.29464
32.	STTP	98,853,474,000	176,942,099,882	343,978,800,839	356,267,550,945	579,691,340,310	694,128,409,113	817,593,813,061	1,008,809,438,257	0.17053	0.25491	0.42072	0.35316	0.29983
33.	ULTJ	151,451,739,464	162,680,395,048	161,018,718,399	180,862,036,933	1,676,519,113,422	2,015,146,534,086	2,265,097,759,730	2,797,505,693,922	0.09034	0.08073	0.07109	0.06465	0.07670
34.	TCID	65,274,029,521	79,641,192,763	83,677,063,909	144,294,749,027	1,096,821,575,914	1,182,990,689,957	1,283,504,442,268	1,714,871,478,033	0.05951	0.06732	0.06519	0.08414	0.06904
35.	UNVR	480,718,000,000	674,076,000,000	817,056,000,000	775,043,000,000	3,968,365,000,000	4,254,670,000,000	4,598,782,000,000	4,827,360,000,000	0.12114	0.15843	0.17767	0.16055	0.15445
36.	LMPI	56,982,213,828	48,151,165,294	42,823,139,797	40,580,088,002	409,460,604,815	397,420,193,618	399,130,784,193	401,211,837,509	0.13916	0.12116	0.10729	0.10114	0.11719
37.	SKBM	27,605,814,263	25,388,558,355	74,700,075,216	121,979,429,549	127,679,763,243	201,124,214,511	317,909,776,363	344,087,439,659	0.21621	0.12623	0.23497	0.35450	0.23298

Lampiran 10: Hasil Statistik Deskriptif

Statistik Deskriptif Sampel FIFO

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Metode Persediaan	6	0	0	.00	.000
Ukuran Perusahaan	6	25.41649	28.85446	27.2784733	1.23905943
Kepemilikan Manajerial	6	.04122	.10786	.0667483	.02431142
Variabilitas Persediaan	6	.09880	.33972	.2018300	.09594510
Variabilitas Harga Pokok Penjualan	6	.07168	.21667	.1541717	.06694301
Rasio Lancar	6	.99327	11.08616	3.2114567	3.95867350
Leverage	6	.08439	.74143	.3307583	.24903162
Valid N (listwise)	6				

Statistik Deskriptif Sampel Rata-rata

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Metode Persediaan	31	1	1	1.00	.000
Ukuran Perusahaan	31	25.25797	33.02207	27.9098677	1.70511800
Kepemilikan Manajerial	31	.00001	.17891	.0415665	.05401827
Variabilitas Persediaan	31	.02945	.49703	.2200213	.12773548
Variabilitas Harga Pokok Penjualan	31	.04421	.48350	.2134539	.09423235
Rasio Lancar	31	.68336	183.12050	8.1635029	32.54287588
Leverage	31	.01812	2.96612	.3844326	.62860162
Valid N (listwise)	31				

Statistik Deskriptif Semua Sampel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Metode Persediaan	37	0	1	.84	.374
Ukuran Perusahaan	37	25.25797	33.02207	27.8074795	1.64065732
Kepemilikan Manajerial	37	.00001	.17891	.0456500	.05101258
Variabilitas Persediaan	37	.02945	.49703	.2170714	.12215444
Variabilitas Harga Pokok Penjualan	37	.04421	.48350	.2038405	.09226559
Rasio Lancar	37	.68336	183.12050	7.3604684	29.80156371
Leverage	37	.01812	2.96612	.3757286	.58163482
Valid N (listwise)	37				

Lampiran 11: Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		37
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.31351989
Most Extreme Differences	Absolute	.159
	Positive	.159
	Negative	-.106
Test Statistic		.159
Asymp. Sig. (2-tailed)		.018 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 12: Hasil Uji *Mann-Whitney Test*

Test Statistics^a

	Ukuran Perusahaan	Kepemilikan Manajerial	Variabilitas Persediaan	Variabilitas Harga Pokok Penjualan	Rasio Lancar	Leverage
Mann-Whitney U	76.000	42.000	86.000	58.000	91.000	72.000
Wilcoxon W	97.000	538.000	107.000	79.000	112.000	568.000
Z	-.700	-2.102	-.288	-1.442	-.082	-.865
Asymp. Sig. (2-tailed)	.484	.036	.773	.149	.934	.387
Exact Sig. [2*(1-tailed Sig.)]	.506 ^b	.035 ^b	.794 ^b	.159 ^b	.952 ^b	.408 ^b

a. Grouping Variable: Metode Persediaan

b. Not corrected for ties.

Lampiran 13: Hasil Uji Regresi Logistik

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	37	100.0
	Missing Cases	0	.0
	Total	37	100.0
Unselected Cases		0	.0
Total		37	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
FIFO	0
Rata-rata	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients	
		Constant	
Step 0	1	33.253	1.351
	2	32.803	1.618
	3	32.800	1.642
	4	32.800	1.642

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 32.800

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed	Predicted			
		Metode Persediaan		Percentage Correct	
		FIFO	Rata-rata		
Step 0	Metode Persediaan	FIFO	0	6	.0
		Rata-rata	0	31	100.0
	Overall Percentage				83.8

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	1.642	.446	13.557	1	.000	5.167

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	UP	.765	1	.382
		KM	1.259	1	.262
		VP	.115	1	.735
		VH	2.133	1	.144
		RL	.143	1	.706
		LV	.044	1	.834
Overall Statistics			10.955	6	.090

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients						
			Constant	UP	KM	VP	VH	RL	LV
Step 1	1	25.461	-10.307	.359	-12.730	1.149	11.326	-.003	-.732
	2	21.490	-18.268	.626	-21.252	.488	21.177	-.007	-1.411
	3	19.939	-25.653	.872	-28.453	-2.359	33.219	-.014	-2.210
	4	19.419	-31.809	1.077	-34.930	-5.210	44.124	-.013	-2.926
	5	19.157	-35.030	1.183	-38.204	-6.576	49.006	.036	-3.204
	6	18.905	-37.431	1.255	-40.379	-7.473	51.626	.178	-3.248
	7	18.894	-38.781	1.297	-41.647	-7.526	53.491	.193	-3.383
	8	18.894	-38.838	1.299	-41.714	-7.531	53.579	.194	-3.389
	9	18.894	-38.838	1.299	-41.714	-7.531	53.579	.194	-3.389

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 32.800

d. Estimation terminated at iteration number 9 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	13.906	6	.031
	Block	13.906	6	.031
	Model	13.906	6	.031

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	18.894 ^a	.313	.533

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4.140	7	.764

Contingency Table for Hosmer and Lemeshow Test

		Metode Persediaan = FIFO		Metode Persediaan = Rata-rata		Total
		Observed	Expected	Observed	Expected	
Step 1	1	2	2.746	2	1.254	4
	2	2	1.820	2	2.180	4
	3	2	.730	2	3.270	4
	4	0	.408	4	3.592	4
	5	0	.186	4	3.814	4
	6	0	.089	4	3.911	4
	7	0	.017	4	3.983	4
	8	0	.004	4	3.996	4
	9	0	.000	5	5.000	5

Classification Table^a

	Observed	Predicted			
		Metode Persediaan		Percentage Correct	
		FIFO	Rata-rata		
Step 1	Metode Persediaan	FIFO	3	3	50.0
		Rata-rata	3	28	90.3
	Overall Percentage				83.8

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	UP	1.299	.733	3.138	1	.076	3.665
	KM	-41.714	20.061	4.324	1	.038	.000
	VP	-7.531	8.803	.732	1	.392	.001
	VH	53.579	26.597	4.058	1	.044	18580172267582 3820000000.000
	RL	.194	.316	.376	1	.540	1.214
	LV	-3.389	1.969	2.963	1	.085	.034
	Constant	-38.838	21.445	3.280	1	.070	.000

a. Variable(s) entered on step 1: UP, KM, VP, VH, RL, LV.

Correlation Matrix

		Constant	UP	KM	VP	VH	RL	LV
Step 1	Constant	1.000	-.996	.629	.294	-.666	-.398	.698
	UP	-.996	1.000	-.614	-.286	.626	.355	-.686
	KM	.629	-.614	1.000	.426	-.786	-.379	.773
	VP	.294	-.286	.426	1.000	-.741	-.137	.495
	VH	-.666	.626	-.786	-.741	1.000	.355	-.831
	RL	-.398	.355	-.379	-.137	.355	1.000	-.220
	LV	.698	-.686	.773	.495	-.831	-.220	1.000