

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	ASSA	PT Adi Sarana Armada Tbk
2	BBRM	PT Pelayaran Nasional Bina Buana Raya Tbk
3	GIAA	PT Garuda Indonesia (Persero) Tbk
4	IATA	PT Indonesia Air Transport Tbk
5	LEAD	PT Logindo Samudramakmur Tbk
6	LRNA	PT Eka Sari Lorena Transport Tbk
7	NELY	PT Pelayaran Nelly Dwi Putri Tbk
8	PTIS	PT Indo Straits bk
9	SDMU	PT Sidomulyo Selaras Tbk
10	SMDR	PT Samudera Indonesia Tbk
11	TMAS	PT Pelayaran Tempuran Emas Tbk
12	WEHA	PT Panorama Transportasi Tbk
13	WINS	PT Wintermar Offshore Marine Tbk

Lampiran 2

Variabel Independen

Likuiditas

No	Kode	2013	2014	2015
1	ASSA	0.4894	0.4011	0.4250
2	BBRM	0.6244	1.1883	0.0561
3	GIAA	0.8325	0.6647	0.8428
4	IATA	0.5335	2.0075	1.1356
5	LEAD	0.5674	0.6203	1.3339
6	LRNA	0.2419	0.6067	0.9895
7	NELY	2.3067	1.8170	3.1637
8	PTIS	0.6275	0.6004	1.0734
9	SDMU	0.8411	0.8108	0.9358
10	SMDR	1.0541	1.1056	2.0053
11	TMAS	0.5184	0.4949	0.5851
12	WEHA	1.0608	1.1151	0.2559
13	WINS	1.2549	1.2330	0.7509

Variabel Independen

Efisiensi Operasi

No	Kode	2013	2014	2015
1	ASSA	0.4690	0.4548	0.0481
2	BBRM	0.2270	0.1923	0.1571
3	GIAA	1.2581	1.2685	3.1902
4	IATA	0.2613	0.1854	0.1583
5	LEAD	0.2503	0.2633	0.1763
6	LRNA	0.6439	0.3956	0.4846
7	NELY	0.4735	0.4953	0.4564
8	PTIS	0.4811	0.4555	0.0544
9	SDMU	0.4767	0.3636	0.3545
10	SMDR	0.8322	0.8185	1.1279
11	TMAS	0.8282	1.0372	0.9098
12	WEHA	0.4594	0.5024	0.4603
13	WINS	0.4422	0.3529	0.2242

Variabel Independen

Leverage

No	Kode	2013	2014	2015
1	ASSA	0.6202	0.6660	0.7046
2	BBRM	0.5403	0.4086	0.5083
3	GIAA	0.6218	0.7044	1.9729
4	IATA	0.7905	0.4710	0.4644
5	LEAD	0.5251	0.5026	0.5251
6	LRNA	0.3968	0.2376	0.1916
7	NELY	0.2531	0.2346	0.1447
8	PTIS	0.3534	0.3640	0.4145
9	SDMU	0.4515	0.4808	0.4778
10	SMDR	0.5734	1.0372	0.3699
11	TMAS	0.7987	0.6731	0.5429
12	WEHA	0.6952	0.6605	0.6417
13	WINS	0.4823	0.4746	0.4304

Variabel Independen
Kepemilikan Institusional

No	Kode	2013	2014	2015
1	ASSA	0.3986	0.4412	0.4411
2	BBRM	0.7489	0.8237	0.8237
3	GIAA	0.8207	0.8645	0.8510
4	IATA	0.6300	0.7373	0.5095
5	LEAD	0.4523	0.4048	0.4073
6	LRNA	0.5714	0.5700	0.5714
7	NELY	0.8511	0.8489	0.8489
8	PTIS	0.8182	0.8182	0.8182
9	SDMU	0.1110	0.1110	0.2018
10	SMDR	0.6749	0.6748	0.7218
11	TMAS	0.8778	0.8603	0.8084
12	WEHA	0.7261	0.6648	0.6743
13	WINS	0.6747	0.6080	0.5445

Variabel Independen
Komisaris Independen
2013

No	Kode	Komisaris Independen	Jumlah Komisaris	Proporsi Komisaris Independen
1	ASSA	1	3	0.3333
2	BBRM	1	3	0.3333
3	GIAA	3	6	0.5000
4	IATA	1	3	0.3333
5	LEAD	1	3	0.3333
6	LRNA	1	3	0.3333
7	NELY	1	3	0.3333
8	PTIS	2	4	0.5000
9	SDMU	1	3	0.3333
10	SMDR	1	5	0.2000
11	TMAS	2	3	0.6667
12	WEHA	1	4	0.2500
13	WINS	1	3	0.3333

Variabel Independen
Komisaris Independen
2014

No	Kode	Komisaris Independen	Jumlah Komisaris	Proporsi Komisaris Independen
1	ASSA	1	3	0.3333
2	BBRM	2	5	0.4000
3	GIAA	2	7	0.2857
4	IATA	2	6	0.3333
5	LEAD	1	3	0.3333
6	LRNA	1	3	0.3333
7	NELY	1	3	0.3333
8	PTIS	2	4	0.5000
9	SDMU	1	3	0.3333
10	SMDR	2	5	0.4000
11	TMAS	2	3	0.6667
12	WEHA	1	3	0.3333
13	WINS	1	3	0.3333

Variabel Independen
Komisaris Independen
2015

No	Kode	Komisaris Independen	Jumlah Komisaris	Proporsi Komisaris Independen
1	ASSA	1	3	0.3333
2	BBRM	2	5	0.4000
3	GIAA	1	6	0.1667
4	IATA	1	3	0.3333
5	LEAD	1	3	0.3333
6	LRNA	1	3	0.3333
7	NELY	1	3	0.3333
8	PTIS	2	3	0.6667
9	SDMU	1	3	0.3333
10	SMDR	2	5	0.4000
11	TMAS	2	3	0.6667
12	WEHA	2	3	0.6667
13	WINS	1	3	0.3333

Variabel Independen
Kepemilikan Manajerial

No	Kode	2013	2014	2015
1	ASSA	0.0360	0.0273	0.1248
2	BBRM	0.0083	0.0059	0.0059
3	GIAA	0.0001	0.0018	0.0032
4	IATA	0.0001	0.0200	0.0008
5	LEAD	0.3500	0.3500	0.3464
6	LRNA	0.0010	0.0001	0.0001
7	NELY	0.0021	0.0053	0.0021
8	PTIS	0.0088	0.0088	0.0081
9	SDMU	0.7067	0.6723	0.6640
10	SMDR	0.0043	0.0514	0.0044
11	TMAS	0.0018	0.0045	0.0044
12	WEHA	0.0042	0.0041	0.0175
13	WINS	0.0291	0.0311	0.0331

Variabel Independen
Independensi Komite Audit
2013

No	Kode	Komite Audit Independen	Jumlah Anggota Komite Audit	Independensi Komite Audit
1	ASSA	2	3	0.6667
2	BBRM	1	3	0.3333
3	GIAA	2	4	0.5000
4	IATA	2	3	0.6667
5	LEAD	2	3	0.6667
6	LRNA	2	3	0.6667
7	NELY	2	3	0.6667
8	PTIS	2	3	0.6667
9	SDMU	2	3	0.6667
10	SMDR	2	3	0.6667
11	TMAS	1	3	0.3333
12	WEHA	2	3	0.6667
13	WINS	2	3	0.6667

Variabel Independen
Independensi Komite Audit
2014

No	Kode	Komite Audit Independen	Jumlah Anggota Komite Audit	Independensi Komite Audit
1	ASSA	2	3	0.6667
2	BBRM	1	3	0.3333
3	GIAA	2	5	0.4000
4	IATA	1	3	0.3333
5	LEAD	1	3	0.3333
6	LRNA	2	3	0.6667
7	NELY	2	3	0.6667
8	PTIS	2	3	0.6667
9	SDMU	2	3	0.6667
10	SMDR	2	3	0.6667
11	TMAS	1	3	0.3333
12	WEHA	2	3	0.6667
13	WINS	2	3	0.6667

Variabel Independen
Independensi Komite Audit
2015

No	Kode	Komite Audit Independen	Jumlah Anggota Komite Audit	Independensi Komite Audit
1	ASSA	2	3	0.6667
2	BBRM	2	3	0.6667
3	GIAA	2	3	0.6667
4	IATA	2	3	0.6667
5	LEAD	2	4	0.5000
6	LRNA	2	3	0.6667
7	NELY	2	3	0.6667
8	PTIS	2	3	0.6667
9	SDMU	2	3	0.6667
10	SMDR	2	3	0.6667
11	TMAS	1	3	0.3333
12	WEHA	2	3	0.6667
13	WINS	1	3	0.3333

Lampiran 3

KODE	TAHUN	LIKUID	EO	LEV	INST	KI	KM	KI	FIN_DIS
ASSA	2013	0.4894	0.4690	0.6202	0.3986	0.3333	0.0360	0.6667	0
	2014	0.4011	0.4548	0.6660	0.4412	0.3333	0.0273	0.6667	0
	2015	0.4250	0.0481	0.7046	0.4411	0.3333	0.1248	0.6667	0
BBRM	2013	0.6244	0.2270	0.5403	0.7489	0.3333	0.0083	0.3333	0
	2014	1.1883	0.1923	0.4086	0.8237	0.4000	0.0059	0.3333	0
	2015	0.0561	0.1571	0.5083	0.8237	0.4000	0.0059	0.6667	1
GIAA	2013	0.8325	1.2581	0.6218	0.8207	0.5000	0.0001	0.5555	0
	2014	0.6647	1.2685	0.7044	0.8645	0.2857	0.0018	0.4000	1
	2015	0.8428	3.1902	1.9729	0.8510	0.1667	0.0032	0.6667	0
IATA	2013	0.5335	0.2613	0.7905	0.6300	0.3333	0.0001	0.6667	1
	2014	2.0075	0.1854	0.4710	0.7373	0.3333	0.0200	0.3333	1
	2015	1.1356	0.1583	0.4644	0.5095	0.3333	0.0008	0.6667	1
LEAD	2013	0.5674	0.2503	0.5251	0.4523	0.3333	0.3500	0.6667	0
	2014	0.6203	0.2633	0.5026	0.4048	0.3333	0.3500	0.3333	0
	2015	1.3339	0.1763	0.5251	0.4073	0.3333	0.3464	0.5000	0
LRNA	2013	0.2419	0.6439	0.3968	0.5714	0.3333	0.0010	0.6667	0
	2014	0.6067	0.3956	0.2376	0.5700	0.3333	0.0001	0.6667	1
	2015	0.9895	0.4846	0.1916	0.5714	0.3333	0.0001	0.6667	1
NELY	2013	2.3067	0.4735	0.2531	0.8511	0.3333	0.0021	0.6667	0
	2014	1.8170	0.4953	0.2346	0.8489	0.3333	0.0053	0.6667	0
	2015	3.1637	0.4564	0.1447	0.8489	0.3333	0.0021	0.6667	0
PTIS	2013	0.6275	0.4811	0.3534	0.8182	0.5000	0.0088	0.6667	0
	2014	0.6004	0.4555	0.3640	0.8182	0.5000	0.0088	0.6667	0
	2015	1.0734	0.0544	0.4145	0.8182	0.6667	0.0081	0.6667	1
SDMU	2013	0.8411	0.4767	0.4515	0.1110	0.3333	0.7067	0.6667	0
	2014	0.8108	0.3636	0.4808	0.1110	0.3333	0.6723	0.6667	0
	2015	0.9358	0.3545	0.4778	0.2018	0.3333	0.6640	0.6667	0
SMDR	2013	1.0541	0.8322	0.5734	0.6749	0.2000	0.0043	0.6667	0
	2014	1.1056	0.8185	1.0372	0.6748	0.4000	0.0514	0.6667	0
	2015	2.0053	1.1279	0.3699	0.7218	0.4000	0.0044	0.6667	0
TMAS	2013	0.5184	0.8282	0.7987	0.8778	0.6667	0.0018	0.3333	0
	2014	0.4949	1.0372	0.6731	0.8603	0.6667	0.0045	0.3333	0
	2015	0.5851	0.9098	0.5429	0.8084	0.6667	0.0044	0.3333	0
WEHA	2013	1.0608	0.4594	0.6952	0.7261	0.2500	0.0042	0.6667	0
	2014	1.1151	0.5024	0.6605	0.6648	0.3333	0.0041	0.6667	1
	2015	0.2559	0.4603	0.6417	0.6743	0.6667	0.0175	0.6667	1
WINS	2013	1.2549	0.4422	0.4823	0.6747	0.3333	0.0291	0.6667	0
	2014	1.2330	0.3529	0.4746	0.6080	0.3333	0.0311	0.6667	0
	2015	0.7509	0.2242	0.4304	0.5445	0.3333	0.0331	0.3333	1

Lampiran 4

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
LIKUID	39	.0561	3.1637	.953103	.6151957
EO	39	.0481	3.1902	.556162	.5335975
LEV	39	.1447	1.9729	.548874	.2955368
INST	39	.1110	.8778	.641156	.2097467
KI	39	.1667	.6667	.384662	.1265729
KM	39	.0001	.7067	.091023	.1959175
KA	39	.3333	.6667	.584346	.1391727
FIN_DIS	39	0	1	.28	.456
Valid N (listwise)	39				

Sumber: Output SPSS

Lampiran 5

Hasil Uji Kelayakan dan Model Regresi

Omnibus Tests of Model Coefficients

	Chi-square	Df	Sig.
Step 1	15.733	7	.028
Block	15.733	7	.028
Model	15.733	7	.028

Sumber: Output SPSS

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	11.972	8	.152

Sumber: Output SPSS

Lampiran 6

Hasil Uji *Overall Model Fit*

Step	-2 Log Likelihood
0	46.401
1	30.668
	15.773

Sumber: Output SPSS 22.0

Lampiran 7

Hasil Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	30.668 ^a	.332	.477

a. Estimation terminated at iteration number 10 because parameter estimates changed by less than .001.

Sumber : *Output SPSS*

Lampiran 8

Hasil Uji Multikolinearitas

Correlation Matrix

	Const ant	LIKUI D	EO	LEV	INST	KI	KM	KA	
Step 1	Const ant	1.000	-.042	-.191	-.237	-.666	.048	-.525	-.733
	LIKUI D	-.042	1.000	-.102	.404	-.502	.482	-.288	.004
	EO	-.191	-.102	1.000	-.311	.178	-.207	.346	.047
	LEV	-.237	.404	-.311	1.000	-.174	.077	-.309	.103
	INST	-.666	-.502	.178	-.174	1.000	-.587	.620	.320
	KI	.048	.482	-.207	.077	-.587	1.000	-.284	.009
	KM	-.525	-.288	.346	-.309	.620	-.284	1.000	.263
	KA	-.733	.004	.047	.103	.320	.009	.263	1.000

Sumber : *Output SPSS*

Lampiran 9

Hasil Uji Tabel Klasifikasi
Classification Table^a

		Predicted		
		FIN_DIS		Percentage
Observed		0	1	Correct
Step 1	FIN_DIS 0	25	3	89.3
	1	4	7	63.6
Overall Percentage				82.1

a. The cut value is .500

Sumber : *Output SPSS*

Lampiran 10

Hasil Uji Hipotesis
Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1 ^a LIKUID	-.170	.968	.031	1	.861	.844
EO	-3.929	1.976	3.956	1	.047	.020
LEV	1.810	3.146	.331	1	.565	6.109
INST	-6.590	5.467	1.453	1	.228	.001
KI	1.942	4.420	.193	1	.660	6.973
KM	-89.087	54.309	2.691	1	.101	.000
KA	-1.962	3.308	.352	1	.553	.141
Constant	6.454	4.740	1.853	1	.173	634.928

a. Variable(s) entered on step 1: LIKUID, EO, LEV, INST, KI, KM, KA.