

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan Manufaktur di Bursa Efek Indonesia

Tahun 2015-2017

NO	KODE	NAMA PERUSAHAAN
1	INTP	PT. Indocemet Tunggal Prakasa Tbk
2	AMFG	PT. Asahimas Flat Mulia Tbk
3	ARNA	PT. Arawana Citra Mulia Tbk
4	KIAS	PT. Keramika Indonesia Assosiasi Tbk
5	MLIA	PT. Mulia Industrindo Tbk
6	TOTO	PT. Surya Toto Indonesia Tbk
7	ALKA	PT. Alaska Industrindo Tbk
8	ALMI	PT. Alumindo Light Metal Industry Tbk
9	BAJA	PT. Saranacentral Bajatama Tbk
10	BTON	PT. Beton Jaya Manunggal Tbk
11	GDST	PT. Gunawan Dianjaya Steel Tbk
12	INAI	PT. Indal Aluminium Industry Tbk
13	JKSW	PT. Jakarta Kyoei Steel Work LTD Tbk
14	JPRS	PT. Jaya Pari Steel Tbk
15	LION	PT. Lion Metal Works Tbk
16	LMSH	PT. Lionmesh Prima Tbk
17	PICO	PT. Pelangi Indah Canindo Tbk
18	BUDI	PT. Budi Starch and Sweetener Tbk <i>d.h Budi Acid Jaya Tbk</i>
19	DPNS	PT. Duta Pertiwi Nusantara
20	EKAD	PT. Ekadharma International Tbk
21	INCI	PT. Intan Wijaya International Tbk
22	SRSN	PT. Indo Acitama Tbk
23	AKPI	PT. Argha arya Prima Industry Tbk
24	APLI	PT. Asiaplast Industries Tbk
25	BRNA	PT. Berlina Tbk
26	IMPC	PT. Impack Pratama Industri Tbk
27	TALF	PT. Tunas Alfin Tbk
28	TRST	PT. Trias Sentosa Tbk
29	YPAS	PT. Yana Prima Hasta Persada Tbk
30	CPIN	PT. Charoen Pokphand Indonesia Tbk
31	JPFA	PT. Japfa Comfeed Indonesia Tbk
32	MAIN	PT. Malindo Feedmill Tbk

33	TIRT	PT. Tirta Mahakan Resources Tbk
34	FASW	PT. Fajar Surya Wisesa Tbk
35	SPMA	Suparma Tbk
36	AMIN	PT. Ateliers Mecaniques D'Indonesie Tbk
37	ASII	PT. Astra International Tbk
38	IMAS	PT. Indomobil Sukses International Tbk
39	INDS	PT. Indospring Tbk
40	SMSM	PT. Selamat Sempurna Tbk
41	HDTX	PT. Panasia Indo Resources Tbk <i>d.h Panasia Indosyntec Tbk</i>
42	RICY	PT. Ricky Putra Globalindo Tbk
43	STAR	PT. Star Petrochem Tbk
44	TRIS	PT. Trisula International Tbk
45	UNIT	PT. Nusantara Inti Corpora Tbk
46	BATA	PT. Sepatu Bata Tbk
47	BIMA	PT. Primarindo Asia Infrastructure Tbk
48	JECC	PT. Jembo Cable Company Tbk
49	SCCO	PT. Supreme Cable Manufacturing and Commerce Tbk
50	CEKA	PT. Wilmar Cahaya Indonesia Tbk <i>d.h Cahaya Kalbar Tbk</i>
51	DLTA	PT. Delta Djakarta Tbk
52	ICBP	PT. Indofood CBP Sukses Makmur Tbk
53	INDF	PT. Indofood Sukses Makmur Tbk
54	MLBI	PT. Multi Bintang Indonesia Tbk
55	MYOR	PT. Mayora Indah Tbk
56	PSDN	PT. Prashida Aneka Niaga Tbk
57	ROTI	PT. Nippon Indosari Corporindo Tbk
58	SKBM	PT. Sekar Bumi Tbk
59	ULTJ	PT. Ultrajaya Milk Industry and Trading Company Tbk
60	GGRM	PT. Gudang Garam Tbk
61	HMSP	PT. Hanjaya Mandala Sampoerna Tbk
62	WIIM	PT. Wismilak Inti Makmur Tbk
63	DVLA	PT. Darya Varia Laboratoria Tbk
64	KLBF	PT. Kalbe Farma Tbk
65	MERK	PT. Merck Tbk
66	SIDO	PT. Industri Jamu dan Farmasi Sido Muncul Tbk
67	TSPC	PT. Tempo Scan Pasific Tbk
68	ADES	PT. Akasha Wira International Tbk <i>d.h Ades Waters Indonesia Tbk</i>
69	KINO	PT. Kino Indonesia Tbk
70	MBTO	PT. Martina Berto Tbk
71	TCID	PT. Mandom Indonesia Tbk
72	CINT	PT. Chitose Internasional Tbk

73	KICI	PT. Kedaung Indag Can Tbk
74	LMPI	PT. Langgeng Makmur Industry Tbk

Lampiran 2

Hasil Hitung Variabe Dependen dan Independen

KODE	TH N	A.DEL AY	PROFITABILITAS	SOLVABILITAS	S.KEPEMILIKAN	R.K AP
INTP	2015	70	0,1576	0,1365	0,3600	1
INTP	2016	72	0,1284	0,1331	0,4900	1
INTP	2017	74	0,0644	0,1492	0,4900	1
AMFG	2015	89	0,0799	0,2061	0,1500	1
AMFG	2016	88	0,0473	0,3462	0,1518	1
AMFG	2017	88	0,0062	0,4338	0,1518	1
ARNA	2015	60	0,0498	0,3747	0,4500	1
ARNA	2016	67	0,0592	0,3856	0,4871	1
ARNA	2017	60	0,0763	0,3572	0,4871	1
KIAS	2015	75	-0,0694	0,1524	0,0200	0
KIAS	2016	89	-0,1358	0,1826	0,0176	1
KIAS	2017	87	-0,0483	0,1928	0,0369	1
MLIA	2015	84	-0,0219	0,8435	0,2700	0
MLIA	2016	86	0,0012	0,7911	0,1439	1
MLIA	2017	68	0,0092	0,6618	0,2912	1

TOTO	2015	89	0,0691	0,3886	0,0400	1
TOTO	2016	86	0,1105	0,4097	0,0764	1
TOTO	2017	79	0,0987	0,4007	0,0764	1
ALKA	2015	88	-0,0081	0,5711	0,0500	0
ALKA	2016	86	0,0038	0,5527	0,0917	0
ALKA	2017	86	0,0505	0,7428	0,1134	0
ALMI	2015	88	-0,0236	0,8789	0,1600	0
ALMI	2016	86	-0,0464	0,8125	0,2190	0
ALMI	2017	82	0,0036	0,8406	0,2352	0
BAJA	2015	78	0,0099	0,8296	0,2200	0
BAJA	2016	74	0,0350	0,8000	0,2221	0
BAJA	2017	71	-0,0243	0,8183	0,2608	0
BTON	2015	84	0,0345	0,1857	0,0900	0
BTON	2016	82	-0,0337	0,1904	0,0859	0
BTON	2017	81	0,0620	0,0002	0,1056	0
GDST	2015	81	-0,0466	0,3206	0,0200	0
GDST	2016	80	0,0252	0,3383	0,0199	0
GDST	2017	81	0,0080	0,3432	0,0439	0

INAI	2015	88	0,0215	0,8197	0,2200	0
INAI	2016	82	0,0266	0,8073	0,2130	0
INAI	2017	75	0,0318	0,7715	0,2201	0
JKSW	2015	88	-0,0871	2,6605	0,3900	0
JKSW	2016	89	-0,0106	2,6170	0,3944	0
JKSW	2017	87	0,0156	2,7669	0,4077	0
JPRS	2015	82	-0,0605	0,0848	0,1600	0
JPRS	2016	82	-0,0548	0,1227	0,1605	0
JPRS	2017	81	0,0417	0,1853	0,1605	0
LION	2015	84	0,0720	0,3366	0,4200	0
LION	2016	74	0,0617	0,2694	0,4230	0
LION	2017	77	0,0136	0,3367	0,4230	0
LMSH	2015	84	0,0145	0,1595	0,4300	0
LMSH	2016	74	0,0384	0,2795	0,7630	0
LMSH	2017	74	0,0805	0,1957	0,5074	0
PICO	2015	84	0,0247	0,6086	0,0600	0
PICO	2016	88	0,0215	0,5837	0,0599	0
PICO	2017	61	0,0234	0,6117	0,0778	0

BUDI	2015	81	0,0065	0,6616	0,4400	0
BUDI	2016	79	0,0132	0,6026	0,4660	0
BUDI	2017	78	0,0155	0,5936	0,4660	0
DPNS	2015	90	0,0359	0,1209	0,3500	0
DPNS	2016	79	0,0338	0,1110	0,3442	0
DPNS	2017	79	0,0193	0,1318	0,3443	0
EKAD	2015	78	0,1207	0,2508	0,2500	0
EKAD	2016	76	0,1291	0,1573	0,2368	0
EKAD	2017	82	0,0956	0,1681	0,2368	0
INCI	2015	71	0,1000	0,0914	0,5400	0
INCI	2016	83	0,0371	0,0985	0,3091	0
INCI	2017	85	0,0545	0,1166	0,5113	0
SRSN	2015	71	0,0270	0,4076	0,1000	0
SRSN	2016	76	0,0154	0,4394	0,2200	0
SRSN	2017	71	0,0271	0,3634	0,2184	0
AKPI	2015	77	0,0096	0,6158	0,2500	1
AKPI	2016	81	0,0200	0,5718	0,3487	1
AKPI	2017	82	0,0049	0,5896	0,3140	1

APLI	2015	88	0,0060	0,2821	0,0800	1
APLI	2016	73	0,0798	0,2161	0,1464	1
APLI	2017	82	0,0033	0,4302	0,1330	1
BRNA	2015	90	-0,0039	0,5453	0,3700	0
BRNA	2016	86	0,0061	0,5077	0,2754	0
BRNA	2017	86	0,5659	0,5659	0,2994	0
IMPC	2015	88	0,0775	0,3452	0,3100	0
IMPC	2016	83	0,0553	0,4615	0,1216	0
IMPC	2017	81	0,0398	0,4383	0,1381	0
TALF	2015	78	0,0777	0,1935	0,0080	0
TALF	2016	80	0,0342	0,1472	0,0079	0
TALF	2017	75	0,0233	0,1683	0,3121	0
TRST	2015	74	0,0700	0,4171	0,3900	1
TRST	2016	76	0,0103	0,4128	0,3617	1
TRST	2017	88	0,0115	0,4073	0,3749	1
YPAS	2015	107	-0,0354	0,4613	0,1000	0
YPAS	2016	69	-0,0390	0,4933	0,1018	0
YPAS	2017	68	-0,0478	0,5813	0,1053	0

CPIN	2015	89	0,0735	0,4868	0,4400	1
CPIN	2016	88	0,0919	0,4151	0,4447	1
CPIN	2017	86	0,4151	0,3597	0,4447	1
JPFA	2015	62	0,0306	0,6439	0,4200	0
JPFA	2016	58	0,1128	0,5131	0,3684	0
JPFA	2017	59	0,0525	0,5355	0,3702	1
MAIN	2015	84	-0,0157	0,6091	0,4800	0
MAIN	2016	88	0,0740	0,5312	0,4276	0
MAIN	2017	99	0,0120	0,5823	0,4273	1
TIRT	2015	83	-0,0011	0,8805	0,2000	0
TIRT	2016	82	0,0355	0,8446	0,2100	0
TIRT	2017	80	0,0012	0,8559	0,2218	0
FASW	2015	88	-0,0442	0,6503	0,2500	1
FASW	2016	52	0,0906	0,6320	0,0578	1
FASW	2017	50	0,0636	0,6491	0,1419	1
SPMA	2015	88	-0,0195	0,6360	0,2600	0
SPMA	2016	88	0,0375	0,4851	0,2436	0
SPMA	2017	86	0,0424	0,4505	0,2435	0

AMIN	2015	91	0,0943	0,5080	0,2222	0
AMIN	2016	71	0,1278	0,2829	0,2222	0
AMIN	2017	82	0,1083	0,4953	0,2611	0
ASII	2015	56	0,0636	0,4845	0,5000	1
ASII	2016	58	0,0699	0,4657	0,4985	1
ASII	2017	58	0,0784	0,4712	0,4989	1
IMAS	2015	84	-0,0009	0,7306	0,1000	1
IMAS	2016	82	-0,0122	0,7382	0,1034	1
IMAS	2017	81	-0,0020	0,7042	0,1034	1
INDS	2015	88	0,0008	0,2486	0,1100	0
INDS	2016	83	0,0200	0,1652	0,1145	0
INDS	2017	85	0,0467	0,1190	0,1189	0
SMSM	2015	89	0,2078	0,3513	0,4200	1
SMSM	2016	88	0,2227	0,2992	0,4187	1
SMSM	2017	85	0,2273	0,2518	0,4187	1
HDTX	2015	75	-0,0729	0,7138	0,0800	0
HDTX	2016	66	-0,0830	0,7516	0,0138	0
HDTX	2017	80	-0,2099	0,9173	0,0881	0

RICY	2015	78	0,0112	0,6661	0,5200	0
RICY	2016	80	0,0109	0,6799	0,5196	0
RICY	2017	82	0,0120	0,6870	0,5196	0
STAR	2015	88	0,0004	0,3283	0,4600	0
STAR	2016	89	0,0007	0,2900	0,5181	0
STAR	2017	86	0,0010	0,2024	0,5181	0
TRIS	2015	74	0,0765	0,4153	0,3300	0
TRIS	2016	81	0,0394	0,4581	0,3305	0
TRIS	2017	85	0,0261	0,3463	0,2394	0
UNIT	2015	81	0,0008	0,4724	0,4500	0
UNIT	2016	82	0,0020	0,4363	0,4521	0
UNIT	2017	75	0,0025	0,4248	0,4521	0
BATA	2015	88	0,1629	0,3119	0,1300	1
BATA	2016	89	0,0525	0,3077	0,1799	1
BATA	2017	88	0,0627	0,3230	0,1289	1
BIMA	2015	86	-0,0077	3,0291	0,1100	0
BIMA	2016	86	0,1892	2,0558	0,0730	0
BIMA	2017	88	0,1768	1,9475	0,0898	0

JECC	2015	84	0,0018	0,7293	0,1000	0
JECC	2016	86	0,0834	0,7037	0,0985	0
JECC	2017	86	0,0432	0,7161	0,0985	0
SCCO	2015	78	0,0897	0,4798	0,3300	0
SCCO	2016	76	0,1390	0,5019	0,2885	0
SCCO	2017	82	0,0672	0,3204	0,2885	0
CEKA	2015	76	0,0717	0,5693	0,0700	1
CEKA	2016	80	0,1751	0,3773	0,1298	1
CEKA	2017	66	0,0771	0,3516	0,1298	1
DLTA	2015	89	0,1850	0,1817	0,1800	1
DLTA	2016	83	0,2125	0,1548	0,1541	1
DLTA	2017	85	0,2087	0,1463	0,1833	1
ICBP	2015	83	0,1101	0,3830	0,1900	1
ICBP	2016	79	0,1256	0,3599	0,1947	1
ICBP	2017	75	0,1121	0,3572	0,2000	1
INDF	2015	83	0,0404	0,5304	0,5000	1
INDF	2016	79	0,0641	0,4653	0,4993	1
INDF	2017	75	0,0585	0,4683	0,4993	1

MLBI	2015	74	0,2365	0,6352	0,1600	1
MLBI	2016	59	0,4317	0,6393	0,1822	1
MLBI	2017	53	0,5267	0,5757	0,1822	1
MYOR	2015	82	0,1102	0,5420	0,6700	0
MYOR	2016	74	0,1075	0,5152	0,1571	0
MYOR	2017	74	0,1093	0,5069	0,1571	0
PSDN	2015	89	0,0687	0,4772	0,0700	1
PSDN	2016	86	-0,0561	0,5713	0,0899	1
PSDN	2017	85	0,0465	0,5666	0,0899	1
ROTI	2015	84	0,1000	0,5608	0,2900	1
ROTI	2016	67	0,0958	0,5058	0,3062	1
ROTI	2017	85	0,0297	0,3815	0,3487	1
SKBM	2015	89	0,0525	0,5499	0,1500	0
SKBM	2016	86	0,0225	0,6322	0,1530	0
SKBM	2017	81	0,0159	0,3696	0,1753	0
ULTJ	2015	89	0,1478	0,2097	0,1500	0
ULTJ	2016	81	0,1674	0,1769	0,5141	0
ULTJ	2017	80	0,1372	0,1886	0,6291	0

GGRM	2015	78	0,1016	0,4015	0,2300	1
GGRM	2016	81	0,1060	0,3715	0,2378	1
GGRM	2017	85	0,1162	0,3681	0,6291	1
HMSP	2015	61	0,2726	0,1577	0,0100	1
HMSP	2016	65	0,3002	0,1960	0,0750	1
HMSP	2017	65	0,2937	0,2093	0,0750	1
WIIM	2015	78	0,0976	0,2972	0,2800	0
WIIM	2016	86	0,0785	0,2678	0,2830	0
WIIM	2017	81	0,0331	0,2020	0,2874	0
DVLA	2015	68	0,0784	0,2926	0,0700	1
DVLA	2016	68	0,0993	0,2950	0,0754	1
DVLA	2017	68	0,0989	0,3197	0,0787	1
KLBF	2015	71	0,1502	0,2014	0,4300	1
KLBF	2016	76	0,1544	0,1814	0,4350	1
KLBF	2017	82	0,1476	0,1638	0,4350	1
MERK	2015	64	0,2222	0,2620	0,1300	1
MERK	2016	60	0,2068	0,2168	0,1335	1
MERK	2017	60	0,1708	0,2734	0,1335	1

SIDO	2015	83	0,1565	0,0707	0,1900	0
SIDO	2016	72	0,1608	0,0769	0,1820	0
SIDO	2017	85	0,1690	0,0831	0,1900	1
TSPC	2015	78	0,0842	0,3099	0,2200	0
TSPC	2016	74	0,0828	0,2962	0,2158	0
TSPC	2017	75	0,0750	0,3165	0,2149	0
ADES	2015	88	0,0503	0,4973	0,0800	0
ADES	2016	83	0,0729	0,4992	0,0806	0
ADES	2017	82	0,0455	0,4966	0,0848	0
KINO	2015	78	0,0819	0,4467	0,0961	0
KINO	2016	79	0,0551	0,4057	0,2000	0
KINO	2017	79	0,0339	0,3652	0,0955	0
MBTO	2015	81	-0,0217	0,3308	0,3200	0
MBTO	2016	79	0,0124	0,3789	0,3225	0
MBTO	2017	86	-0,0316	0,4713	0,3318	0
TCID	2015	63	0,2615	0,1764	0,2100	1
TCID	2016	62	0,0742	0,1839	0,2780	1
TCID	2017	61	0,0758	0,2132	0,2785	1

CINT	2015	74	0,0770	0,1769	0,3000	0
CINT	2016	81	0,0516	0,1826	0,3000	0
CINT	2017	79	0,0622	0,1979	0,3158	0
KICI	2015	88	-0,0971	0,3023	0,1700	0
KICI	2016	68	0,0026	0,3633	0,1671	0
KICI	2017	65	0,0532	0,3876	0,1831	0
LMPI	2015	77	0,0050	0,5210	0,1700	0
LMPI	2016	80	0,0086	0,4963	0,1671	0
LMPI	2017	92	-0,0373	0,5491	0,1673	0

Lampiran 3

Data Variabel Independen Profitabilitas dengan menggunakan ROA

Tahun 2015-2017

Kode	Profitabilit as	Total Asset	ROA 2015	Profitabilit as	Total Asset	ROA 2016	Profitabilit as	Total Asset	ROA 2017
INTP	4.356.661	27.638.360	15,76%	3.870.319	30.150.580	12,84%	1.859.818	28.863.676	6,44%
SMGR	4.535.037	38.153.119	11,89%	4.525.441	44.226.896	10,23%	2.043.026	48.963.503	4,17%
AMFG	341.346	4.270.275	7,99%	260.444	5.504.890	4,73%	38.569	6.267.816	0,62%
ARNA	71.210	1.430.779	4,98%	91.376	1.543.216	5,92%	122.184	1.601.347	7,63%
KIAS	-144.635	2.083.770	-6,94%	-252.499	1.859.670	-13,58%	-85.301	1.767.603	-4,83%
MLIA	-155.912	7.125.800	-2,19%	9.040	7.723.579	0,12%	47.534	5.186.686	0,92%
TOTO	168.565	2.439.541	6,91%	285.237	2.581.441	11,05%	278.936	2.826.491	9,87%
ALKA	-1.175	144.628	-0,81%	516	136.619	0,38%	15.406	305.209	5,05%
ALMI	-51.614	2.189.038	-2,36%	-99.932	2.153.030	-4,64%	8.446	2.376.282	0,36%
BAJA	9.350	948.683	0,99%	34.393	982.627	3,50%	-22.985	946.449	-2,43%
BTON	6.323	183.116	3,45%	-5.975	177.290	-3,37%	11.371	183.502	6,20%
GDST	-55.213	1.183.934	-4,66%	31.705	1.257.610	2,52%	10.285	1.286.955	0,80%
INAI	28.616	1.330.259	2,15%	35.553	1.339.032	2,66%	38.652	1.213.916	3,18%
JKSW	-23.097	265.290	-8,71%	-2.895	273.192	-1,06%	3.925	252.295	1,56%
JPRS	-21.990	363.265	-6,05%	-19.269	351.318	-5,48%	14.894	357.404	4,17%
LION	46.018	639.330	7,20%	42.345	685.813	6,17%	9.283	681.938	1,36%
LMSH	1.944	133.783	1,45%	6.253	162.828	3,84%	12.967	161.163	8,05%
PICO	14.975	605.778	2,47%	13.753	638.567	2,15%	16.824	720.239	2,34%
BUDI	21.072	3.265.953	0,65%	38.624	2.931.807	1,32%	45.691	2.939.456	1,55%
DPNS	9.859	274.483	3,59%	10.009	296.130	3,38%	5.963	308.491	1,93%
EKAD	47.040	389.692	12,07%	90.686	702.509	12,91%	76.196	796.768	9,56%
INCI	16.961	169.546	10,00%	9.989	269.351	3,71%	16.554	303.788	5,45%
SRSN	15.504	574.073	2,70%	11.056	717.150	1,54%	17.699	652.726	2,71%
AKPI	27.645	2.883.143	0,96%	52.394	2.615.909	2,00%	13.334	2.745.326	0,49%
APLI	1.854	308.620	0,60%	25.109	314.469	7,98%	1.329	398.699	0,33%
BRNA	-7.160	1.820.784	-0,39%	12.665	2.088.697	0,61%	1.111.847	1.964.877	56,59%
IGAR	51.416	383.936	13,39%	69.306	439.466	15,77%	72.377	513.023	14,11%
IMPC	129.759	1.675.233	7,75%	125.823	2.276.032	5,53%	91.303	2.294.677	3,98%
SIMA	-1.484	40.081	-3,70%	-701	40.195	-1,74%	162	86.203	0,19%
TALF	33.718	434.210	7,77%	30.138	881.673	3,42%	21.466	921.241	2,33%
TRST	25.314	3.357.359	0,75%	33.795	3.290.596	1,03%	38.200	3.332.906	1,15%
YPAS	-9.881	279.190	-3,54%	-10.932	280.258	-3,90%	-14.500	303.543	-4,78%
CPIN	1.832.598	24.916.656	7,35%	2.225.402	24.204.994	9,19%	2.463.628	24.522.593	42%
JPFA	524.484	17.159.466	3,06%	2.171.609	19.251.026	11,28%	1.107.810	21.088.870	5,25%

MAIN	-62.097	3.962.068	-1,57%	290.230	3.919.764	7,40%	48.698	4.072.245	1,20%
SIPD	-362.031	2.246.770	-16,11%	13.049	2.567.211	0,51%	-354.925	2.239.699	-15,85%
TIRT	-865	763.168	-0,11%	28.988	815.997	3,55%	1.001	859.299	0,12%
FASW	-308.897	6.993.634	-4,42%	778.013	8.583.224	9,06%	595.868	9.369.892	6,36%
KDSI	11.471	1.177.094	0,97%	47.127	1.142.273	4,13%	68.965	1.328.292	5,19%
SPMA	-42.597	2.185.464	-1,95%	81.063	2.158.852	3,75%	92.280	2.175.661	4,24%
AMIN	18.768	198.975	9,43%	32.251	252.452	12,78%	39.083	360.906	10,83%
ASII	15.613.000	245.435.000	6,36%	18.302.000	261.855.000	6,99%	23.165.000	295.646.000	7,84%
AUTO	322.701	14.339.110	2,25%	483.421	14.612.274	3,31%	547.781	14.762.309	3,71%
IMAS	-22.489	24.860.957	-0,09%	-312.881	25.633.342	-1,22%	-64.297	31.375.311	-0,20%
INDS	1.934	2.553.928	0,08%	49.556	2.477.272	2,00%	113.639	2.434.617	4,67%
LPIN	-18.174	324.055	-5,61%	-64.037	477.838	-13,40%	191.978	288.168	66,62%
NIPS	1.500.835	120.480.402	1,25%	1.789.900	138.196.341	1,30%	44.111	1.897.962	2,32%
SMSM	461.307	2.220.108	20,78%	502.192	2.254.740	22,27%	555.388	2.443.341	22,73%
HDTX	-355.659	4.878.368	-7,29%	-393.568	4.743.580	-8,30%	-847.049	4.035.086	-20,99%
RICY	13.466	1.198.194	1,12%	14.033	1.288.684	1,09%	16.559	1.374.445	1,20%
STAR	307	729.021	0,04%	462	690.187	0,07%	595	614.705	0,10%
TRIS	44.186	577.786	7,65%	25.213	639.701	3,94%	14.199	544.968	2,61%
UNIT	386	460.539	0,08%	860	432.913	0,20%	1.062	426.385	0,25%
BATA	129.519	795.258	16,29%	42.232	804.743	5,25%	53.654	855.691	6,27%
BIMA	-771	99.558	-0,77%	17.410	92.041	18,92%	15.796	89.327	17,68%
JECC	2.465	1.358.464	0,18%	132.423	1.587.211	8,34%	83.355	1.927.985	4,32%
SCCO	159.120	1.773.144	8,97%	340.594	2.449.935	13,90%	269.730	4.014.245	6,72%
ALTO	-24.346	1.180.228	-2,06%	-26.501	1.165.094	-2,27%	-69.729	1.109.384	-6,29%
CEKA	106.549	1.485.826	7,17%	249.697	1.425.964	17,51%	107.421	1.392.636	7,71%
DLTA	192.045	1.038.322	18,50%	254.509	1.197.797	21,25%	279.773	1.340.843	20,87%
ICBP	2.923.148	26.560.624	11,01%	3.631.301	28.901.948	12,56%	3.543.173	31.619.514	11,21%
INDF	3.709.501	91.831.526	4,04%	5.266.906	82.174.515	6,41%	5.145.063	87.939.488	5,85%
MLBI	496.909	2.100.853	23,65%	982.129	2.275.038	43,17%	1.322.067	2.510.078	52,67%
MYOR	1.250.233	11.342.716	11,02%	1.388.676	12.922.422	10,75%	1.630.954	14.915.850	10,93%
PSDN	42.620	620.399	6,87%	-36.662	653.797	-5,61%	32.150	690.980	4,65%
ROTI	270.539	2.706.324	10,00%	279.777	2.919.641	9,58%	135.364	4.559.574	2,97%
SKBM	40.151	764.484	5,25%	22.545	1.001.657	2,25%	25.880	1.623.027	1,59%
ULTJ	523.100	3.539.996	14,78%	709.826	4.239.200	16,74%	711.681	5.186.940	13,72%
GGRM	6.452.834	63.505.413	10,16%	6.672.682	62.951.634	10,60%	7.755.347	66.759.930	11,62%
HMSP	10.363.308	38.010.724	27,26%	12.762.229	42.508.277	30,02%	12.670.534	43.141.063	29,37%
WIIM	131.081	1.342.700	9,76%	106.290	1.353.634	7,85%	40.590	1.225.712	3,31%
DVLA	107.894	1.376.278	7,84%	152.083	1.531.366	9,93%	162.249	1.640.886	9,89%
INAF	6.566	1.533.708	0,43%	-17.367	1.381.633	-1,26%	-46.285	1.529.875	-3,03%

KLBF	2.057.694	13.696.417	15,02%	2.350.885	15.226.009	15,44%	2.453.251	16.616.239	14,76%
MERK	142.545	641.647	22,22%	153.843	743.935	20,68%	144.677	847.006	17,08%
SIDO	437.475	2.796.111	15,65%	480.525	2.987.614	16,08%	533.799	3.158.198	16,90%
TSPC	529.219	6.284.729	8,42%	545.493	6.585.807	8,28%	557.340	7.434.900	7,50%
ADES	32.839	653.224	5,03%	55.951	767.479	7,29%	38.242	840.236	4,55%
KINO	262.980	3.211.235	8,19%	181.110	3.284.504	5,51%	109.696	3.237.595	3,39%
MBTO	-14.056	648.899	-2,17%	8.813	709.959	1,24%	-24.690	780.670	-3,16%
TCID	544.474	2.082.096	26,15%	162.060	2.185.101	7,42%	179.126	2.361.807	7,58%
UNVR	5.851.805	15.729.945	37,20%	6.390.672	16.745.695	38,16%	7.004.562	18.906.413	37,05%
CINT	29.478	382.807	7,70%	20.619	399.337	5,16%	29.648	476.578	6,22%
KICI	-13.001	133.832	-9,71%	363	139.809	0,26%	7.947	149.420	5,32%
LMPI	3.968	793.093	0,50%	6.933	810.365	0,86%	-31.141	834.548	-3,73%

Lampiran 4

Data Variabel Independen Solvabilitas dengan menggunakan DAR

Tahun 2015-2017

Kode	Total Liabilitas	Total Asset	DAR 2015	Total Liabilitas	Total Asset	DAR 2016	Total Liabilitas	Total Asset	DAR 2017
INTP	3.772.410	27.638.360	13,65%	4.011.877	30.150.580	13,31%	4.307.169	28.863.676	14,92%
SMGR	10.712.321	38.153.119	28,08%	13.652.505	44.226.896	30,87%	18.524.451	48.963.503	37,83%
AMFG	880.052	4.270.275	20,61%	1.905.626	5.504.890	34,62%	2.718.939	6.267.816	43,38%
ARNA	536.051	1.430.779	37,47%	595.128	1.543.216	38,56%	571.947	1.601.347	35,72%
KIAS	317.492	2.083.770	15,24%	339.640	1.859.670	18,26%	340.873	1.767.603	19,28%
MLIA	6.010.681	7.125.800	84,35%	6.110.479	7.723.579	79,11%	3.432.390	5.186.686	66,18%
TOTO	947.998	2.439.541	38,86%	1.057.566	2.581.441	40,97%	1.132.699	2.826.491	40,07%
ALKA	82.596	144.628	57,11%	75.514	136.619	55,27%	226.718	305.209	74,28%
ALMI	1.923.927	2.189.038	87,89%	1.749.336	2.153.030	81,25%	1.997.411	2.376.282	84,06%
BAJA	787.055	948.683	82,96%	786.124	982.627	80,00%	774.433	946.449	81,83%
BTON	34.012	183.116	18,57%	33.757	177.290	19,04%	28.863	183.502	0,02%
GDST	379.524	1.183.934	32,06%	425.487	1.257.610	33,83%	441.675	1.286.955	34,32%
INAI	1.090.438	1.330.259	81,97%	1.081.016	1.339.032	80,73%	936.512	1.213.916	77,15%
JKSW	705.813	265.290	266,05%	714.935	273.192	261,70%	698.066	252.295	276,69%
JPRS	30.806	363.265	8,48%	43.106	351.318	12,27%	66.219	357.404	18,53%
LION	215.210	639.330	33,66%	184.731	685.813	26,94%	229.631	681.938	33,67%
LMSH	21.341	133.783	15,95%	45.512	162.828	27,95%	31.541	161.163	19,57%
PICO	368.697	605.778	60,86%	372.724	638.567	58,37%	440.555	720.239	61,17%
BUDI	2.160.702	3.265.953	66,16%	1.766.825	2.931.807	60,26%	1.744.756	2.939.456	59,36%
DPNS	33.187	274.483	12,09%	32.865	296.130	11,10%	40.656	308.491	13,18%
EKAD	97.730	389.692	25,08%	110.504	702.509	15,73%	133.950	796.768	16,81%
INCI	15.495	169.546	9,14%	26.525	269.351	9,85%	35.409	303.788	11,66%
SRSN	233.993	574.073	40,76%	315.096	717.150	43,94%	237.221	652.726	36,34%
AKPI	1.775.577	2.883.143	61,58%	1.495.874	2.615.909	57,18%	1.618.713	2.745.326	58,96%
APLI	87.059	308.620	28,21%	67.967	314.469	21,61%	171.515	398.699	43,02%
BRNA	992.870	1.820.784	54,53%	1.060.344	2.088.697	50,77%	1.111.848	1.964.877	56,59%
IGAR	73.472	383.936	19,14%	65.716	439.466	14,95%	71.076	513.023	13,85%
IMPC	578.353	1.675.233	34,52%	1.050.387	2.276.032	46,15%	1.005.656	2.294.677	43,83%
SIMA	11.138	40.081	27,79%	11.920	40.195	29,66%	57.800	86.203	67,05%
TALF	84.008	434.210	19,35%	129.778	881.673	14,72%	155.076	921.241	16,83%
TRST	1.400.439	3.357.359	41,71%	1.358.241	3.290.596	41,28%	1.357.336	3.332.906	40,73%
YPAS	128.790	279.190	46,13%	138.256	280.258	49,33%	176.450	303.543	58,13%
CPIN	12.129.993	24.916.656	48,68%	10.047.751	24.204.994	41,51%	8.819.768	24.522.593	35,97%
JPFA	11.049.774	17.159.466	64,39%	9.878.052	19.251.026	51,31%	11.293.242	21.088.870	53,55%

MAIN	2.413.483	3.962.068	60,91%	2.082.189	3.919.764	53,12%	2.371.093	4.072.245	58,23%
SIPD	1.512.528	2.246.770	67,32%	1.424.380	2.567.211	55,48%	1.448.387	2.239.699	64,67%
TIRT	672.007	763.168	88,05%	689.189	815.997	84,46%	735.477	859.299	85,59%
FASW	4.548.288	6.993.634	65,03%	5.424.781	8.583.224	63,20%	6.081.574	9.369.892	64,91%
KDSI	798.172	1.177.094	67,81%	722.489	1.142.273	63,25%	842.752	1.328.292	63,45%
SPMA	1.390.005	2.185.464	63,60%	1.047.297	2.158.852	48,51%	980.123	2.175.661	45,05%
AMIN	101.086	198.975	50,80%	71.412	252.452	28,29%	178.768	360.906	49,53%
ASII	118.902.000	245.435.000	48,45%	121.949.000	261.855.000	46,57%	139.317.000	295.646.000	47,12%
AUTO	4.195.684	14.339.110	29,26%	4.075.716	14.612.274	27,89%	4.003.233	14.762.309	27,12%
IMAS	18.163.866	24.860.957	73,06%	18.923.524	25.633.342	73,82%	22.094.059	31.375.311	70,42%
INDS	634.889	2.553.928	24,86%	409.209	2.477.272	16,52%	289.798	2.434.617	11,90%
LPIN	207.564	324.055	64,05%	426.243	477.838	89,20%	36.655	288.168	12,72%
NIPS	104.069.055	120.480.402	86,38%	118.689.765	138.196.341	85,88%	1.018.450	1.897.962	53,66%
SMSM	779.860	2.220.108	35,13%	674.685	2.254.740	29,92%	615.157	2.443.341	25,18%
HDTX	3.482.406	4.878.368	71,38%	3.565.113	4.743.580	75,16%	3.701.551	4.035.086	91,73%
RICY	798.114	1.198.194	66,61%	876.185	1.288.684	67,99%	944.179	1.374.445	68,70%
STAR	239.344	729.021	32,83%	200.161	690.187	29,00%	124.423	614.705	20,24%
TRIS	239.975	577.786	41,53%	293.074	639.701	45,81%	188.737	544.968	34,63%
UNIT	217.565	460.539	47,24%	188.891	432.913	43,63%	181.126	426.385	42,48%
BATA	248.071	795.258	31,19%	247.588	804.743	30,77%	276.382	855.691	32,30%
BIMA	301.571	99.558	302,91%	189.217	92.041	205,58%	173.965	89.327	194,75%
JECC	990.708	1.358.464	72,93%	1.116.872	1.587.211	70,37%	1.380.624	1.927.985	71,61%
SCCO	850.792	1.773.144	47,98%	1.229.515	2.449.935	50,19%	1.286.017	4.014.245	32,04%
ALTO	673.256	1.180.228	57,04%	684.252	1.165.094	58,73%	690.099	1.109.384	62,21%
CEKA	845.933	1.485.826	56,93%	538.044	1.425.964	37,73%	489.592	1.392.636	35,16%
DLTA	188.700	1.038.322	18,17%	185.423	1.197.797	15,48%	196.197	1.340.843	14,63%
ICBP	10.173.713	26.560.624	38,30%	10.401.125	28.901.948	35,99%	11.295.184	31.619.514	35,72%
INDF	48.709.933	91.831.526	53,04%	38.233.092	82.174.515	46,53%	41.182.764	87.939.488	46,83%
MLBI	1.334.373	2.100.853	63,52%	1.454.398	2.275.038	63,93%	1.445.173	2.510.078	57,57%
MYOR	6.148.256	11.342.716	54,20%	6.657.166	12.922.422	51,52%	7.561.503	14.915.850	50,69%
PSDN	296.080	620.399	47,72%	373.511	653.797	57,13%	391.494	690.980	56,66%
ROTI	1.517.789	2.706.324	56,08%	1.476.889	2.919.641	50,58%	1.739.468	4.559.574	38,15%
SKBM	420.397	764.484	54,99%	633.268	1.001.657	63,22%	599.790	1.623.027	36,96%
ULTJ	742.490	3.539.996	20,97%	749.966	4.239.200	17,69%	978.185	5.186.940	18,86%
GGRM	25.497.504	63.505.413	40,15%	23.387.406	62.951.634	37,15%	24.572.266	66.759.930	36,81%
HMSM	5.994.664	38.010.724	15,77%	8.333.263	42.508.277	19,60%	9.028.078	43.141.063	20,93%
WIIM	398.991	1.342.700	29,72%	362.541	1.353.634	26,78%	247.621	1.225.712	20,20%
DVLA	402.761	1.376.278	29,26%	451.786	1.531.366	29,50%	524.586	1.640.886	31,97%
INAF	941.000	1.533.708	61,35%	805.876	1.381.633	58,33%	1.003.465	1.529.875	65,59%

KLBF	2.758.131	13.696.417	20,14%	2.762.162	15.226.009	18,14%	2.722.208	16.616.239	16,38%
MERK	168.103	641.647	26,20%	161.262	743.935	21,68%	231.596	847.006	27,34%
SIDO	197.797	2.796.111	7,07%	229.729	2.987.614	7,69%	262.333	3.158.198	8,31%
TSPC	1.947.588	6.284.729	30,99%	1.950.534	6.585.807	29,62%	2.352.892	7.434.900	31,65%
ADES	324.855	653.224	49,73%	383.091	767.479	49,92%	417.225	840.236	49,66%
KINO	1.434.605	3.211.235	44,67%	1.332.432	3.284.504	40,57%	1.182.424	3.237.595	36,52%
MBTO	214.686	648.899	33,08%	269.032	709.959	37,89%	367.927	780.670	47,13%
TCID	367.225	2.082.096	17,64%	401.942	2.185.101	18,39%	503.480	2.361.807	21,32%
UNVR	10.902.585	15.729.945	69,31%	12.041.437	16.745.695	71,91%	13.733.025	18.906.413	72,64%
CINT	67.734	382.807	17,69%	72.907	399.337	18,26%	94.304	476.578	19,79%
KICI	40.460	133.832	30,23%	50.799	139.809	36,33%	57.922	149.420	38,76%
LMPI	413.238	793.093	52,10%	402.193	810.365	49,63%	458.292	834.548	54,91%

Lampiran 5

Hasil Output SPSS

Hasil Uji Deskriptif Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit_Delay	222	50	107	79,07	9,086
Prof itabilitas	222	-,2099	,5659	,062942	,0941177
Solvabilitas	222	,0002	3,0291	,472379	,4020054
Struktur_Kepemilikan	222	,0079	,7630	,249246	,1556582
Reputasi_KAP	222	0	1	,38	,487
Valid N (listwise)	222				

Hasil Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,051	222	,200*	,992	222	,270

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Hasil Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	80,892	1,465		55,205	,000		
	Prof itabilitas	-19,798	6,684	-,205	-2,962	,003	,858	1,165
	Solvabilitas	1,963	1,484	,087	1,323	,187	,955	1,047
	Struktur_Kepemilikan	-1,657	3,753	-,028	-,442	,659	,995	1,005
	Reputasi_KAP	-2,841	1,285	-,152	-2,211	,028	,867	1,154

a. Dependent Variable: Audit_Delay

Hasil Uji Heteroskedastisitas

Correlations

			Prof itabilitas	Solvabilitas	Struktur_Keperilikan	Reputasi_KAP	Unstandardized Residual
Spearman's rho	Prof itabilitas	Correlation Coefficient	1,000	-,365**	,078	,371**	-,031
		Sig. (2-tailed)	.	,000	,247	,000	,643
		N	222	222	222	222	222
	Solvabilitas	Correlation Coefficient	-,365**	1,000	-,056	-,114	-,023
		Sig. (2-tailed)	,000	.	,405	,089	,733
		N	222	222	222	222	222
	Struktur_Keperilikan	Correlation Coefficient	,078	-,056	1,000	-,022	-,017
		Sig. (2-tailed)	,247	,405	.	,748	,802
		N	222	222	222	222	222
	Reputasi_KAP	Correlation Coefficient	,371**	-,114	-,022	1,000	,066
		Sig. (2-tailed)	,000	,089	,748	.	,331
		N	222	222	222	222	222
	Unstandardized Residual	Correlation Coefficient	-,031	-,023	-,017	,066	1,000
		Sig. (2-tailed)	,643	,733	,802	,331	.
		N	222	222	222	222	222

** . Correlation is significant at the 0.01 level (2-tailed).

Hasil Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	,41337
Cases < Test Value	110
Cases >= Test Value	110
Total Cases	220
Number of Runs	110
Z	-,135
Asymp. Sig. (2-tailed)	,892

a. Median

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,327 ^a	,107	,091	8,664	1,374

a. Predictors: (Constant), Reputasi_KAP, Struktur_Kepemilikan, Solvabilitas, Profitabilitas

b. Dependent Variable: Audit_Delay

Hasil Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1955,119	4	488,780	6,511	,000 ^a
	Residual	16289,728	217	75,068		
	Total	18244,847	221			

a. Predictors: (Constant), Reputasi_KAP, Struktur_Kepemilikan, Solvabilitas, Profitabilitas

b. Dependent Variable: Audit_Delay

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	80,892	1,465		55,205	,000
	Profitabilitas	-19,798	6,684	-,205	-2,962	,003
	Solvabilitas	1,963	1,484	,087	1,323	,187
	Struktur_Kepemilikan	-1,657	3,753	-,028	-,442	,659
	Reputasi_KAP	-2,841	1,285	-,152	-2,211	,028

a. Dependent Variable: Audit_Delay