

# LAMPIRAN

## Lampiran 1

### Data Sampel Perusahaan

No.	Kode Perusahaan	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	ALTO	Tri Banyan Tirta Tbk.
3	APEX	Apexindo Pratama Duta Tbk
4	ARTI	Ratu Prabu Energi Tbk
5	BIPI	Benakat Integra Tbk
6	BULL	Buana Listya Tama Tbk
8	ELTY	Bakrieland Development Tbk
9	GMCW	Grahamas Citrawisata Tbk
10	HEXA	Hexindo Adiperkasa Tbk
11	ISSP	Steel Pipe Industry of Indonesia Tbk
12	ITMA	Sumber Energi Andalan Tbk
13	LCGP	Eureka Prima Jakarta Tbk
14	LRNA	Eka Sari Lorena Transport Tbk.
15	MTFN	Capitalinc Investment Tbk
16	MYRX	Hanson International Tbk
17	RIGS	Rig Tenders Indonesia Tbk
18	SCPI	Merck Sharp Dohme Pharma Tbk
19	SIPD	Sierad Produce Tbk
20	SOBI	Sorini Agro Asia Corporindo Tbk
21	SQMI	Renuka Coalindo Tbk
22	SUGI	Sugih Energy Tbk
23	VOKS	Voksel Electric Tbk

## Lampiran 2

### Data Ukuran Perusahaan

KODE PERUSAHAAN	TAHUN	UKURAN PERUSAHAAN (X1)	
		total aset	ln(t.aset)
AISA	2014	7,371,846,000,000	29.63
	2015	9,060,979,000,000	29.83
ALTO	2014	1,236,807,511,653	27.84
	2015	1,180,228,072,164	27.80
APEX	2014	9,732,351,289,598	29.91
	2015	9,763,989,672,248	29.91
ARTI	2014	1,773,521,719,078	28.20
	2015	2,449,292,815,367	28.53
BIPI	2014	17,412,417,253,574	30.49
	2015	19,929,086,228,920	30.62
BULL	2014	2,436,812,977,704	28.52
	2015	2,866,855,109,000	28.68
ELTY	2014	14,706,683,713,653	30.32
GMCW	2014	52,385,484,298	24.68
	2015	42,578,808,627	24.47
HEXA	2014	4,734,548,994,154	29.19
	2015	3,904,171,484,312	28.99
ISSP	2014	5,443,158,000,000	29.33

	<b>2015</b>	<b>5,448,447,000,000</b>	<b>29.33</b>
<b>ITMA</b>	<b>2014</b>	<b>1,142,814,346,044</b>	<b>27.76</b>
	<b>2015</b>	<b>1,579,779,674,848</b>	<b>28.09</b>
<b>LCGP</b>	<b>2014</b>	<b>1,735,906,822,650</b>	<b>28.18</b>
	<b>2015</b>	<b>1,712,398,813,132</b>	<b>28.17</b>
<b>LRNA</b>	<b>2014</b>	<b>358,844,587,526</b>	<b>26.61</b>
	<b>2015</b>	<b>336,422,951,202</b>	<b>26.54</b>
<b>MTFN</b>	<b>2014</b>	<b>3,071,593,667,422</b>	<b>28.75</b>
	<b>2015</b>	<b>1,662,833,937,736</b>	<b>28.14</b>
<b>MYRX</b>	<b>2014</b>	<b>5,723,420,360,339</b>	<b>29.38</b>
	<b>2015</b>	<b>8,298,894,990,882</b>	<b>29.75</b>
<b>RIGS</b>	<b>2014</b>	<b>1,669,224,695,726</b>	<b>28.14</b>
	<b>2015</b>	<b>1,645,855,803,856</b>	<b>28.13</b>
<b>SCPI</b>	<b>2014</b>	<b>1,323,397,641,000</b>	<b>27.91</b>
	<b>2015</b>	<b>1,510,747,778,000</b>	<b>28.04</b>
<b>SIPD</b>	<b>2014</b>	<b>2,799,604,621,544</b>	<b>28.66</b>
	<b>2015</b>	<b>2,246,770,166,899</b>	<b>28.44</b>
<b>SOBI</b>	<b>2014</b>	<b>1,568,167,000,000</b>	<b>28.08</b>
	<b>2015</b>	<b>2,231,409,000,000</b>	<b>28.43</b>
<b>SQMI</b>	<b>2014</b>	<b>194,132,893,794</b>	<b>25.99</b>
	<b>2015</b>	<b>151,675,986,464</b>	<b>25.75</b>
<b>SUGI</b>	<b>2014</b>	<b>6,797,621,532,954</b>	<b>29.55</b>
	<b>2015</b>	<b>17,125,526,712,816</b>	<b>30.47</b>
<b>VOKS</b>	<b>2014</b>	<b>1,557,960,734,712</b>	<b>28.07</b>

	<b>2015</b>	<b>1,536,244,634,556</b>	<b>28.06</b>
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### Data Solvabilitas

KODE PERUSAHAAN	TAHUN	SOLVABILITAS (X2)		
		T. DEBT	T. ASET	t debt/ t aset
AISA	2014	3,779,017,000,000	7,371,846,000,000	0.51
	2015	5,094,072,000,000	9,060,979,000,000	0.56
ALTO	2014	705,671,952,606	1,236,807,511,653	0.57
	2015	673,255,888,637	1,180,228,072,164	0.57
APEX	2014	9,409,036,555,016	9,732,351,289,598	0.97
	2015	9,125,956,483,072	9,763,989,672,248	0.93
ARTI	2014	806,855,480,252	1,773,521,719,078	0.45
	2015	763,271,737,857	2,449,292,815,367	0.31
BIPI	2014	14,072,535,425,320	17,412,417,253,574	0.81
	2015	11,659,731,658,624	19,929,086,228,920	0.59
BULL	2014	1,461,945,148,804	2,436,812,977,704	0.60
	2015	1,448,544,229,288	2,866,855,109,000	0.51
ELTY	2014	7,105,044,123,794	14,706,683,713,653	0.48
GMCW	2014	41,725,850,304	52,385,484,298	0.80
	2015	34,350,124,601	42,578,808,627	0.81
HEXA	2014	1,882,782,822,060	4,734,548,994,154	0.40
	2015	733,253,803,064	3,904,171,484,312	0.19
ISSP	2014	3,138,324,000,000	5,443,158,000,000	0.58

	2015	2,894,972,000,000	5,448,447,000,000	0.53
ITMA	2014	343,317,422	1,142,814,346,044	0.00
	2015	388,178,136	1,579,779,674,848	0.00
LCGP	2014	116,586,739,338	1,735,906,822,650	0.07
	2015	93,391,738,503	1,712,398,813,132	0.05
LRNA	2014	85,792,783,939	358,844,587,526	0.24
	2015	64,472,906,702	336,422,951,202	0.19
MTFN	2014	1,629,070,580,944	3,071,593,667,422	0.53
	2015	470,979,857,319	1,662,833,937,736	0.28
MYRX	2014	861,812,237,324	5,723,420,360,339	0.15
	2015	1,977,050,652,510	8,298,894,990,882	0.24
RIGS	2014	534,306,650,388	1,669,224,695,726	0.32
	2015	555,740,755,288	1,645,855,803,856	0.34
SCPI	2014	1,367,254,413,000	1,323,397,641,000	1.03
	2015	1,409,875,667,000	1,510,747,778,000	0.93
SIPD	2014	1,509,417,123,614	2,799,604,621,544	0.54
	2015	1,512,527,888,605	2,246,770,166,899	0.67
SOBI	2014	570,921,000,000	1,568,167,000,000	0.36
	2015	1,106,686,000,000	2,231,409,000,000	0.50
SQMI	2014	196,796,669,930	194,132,893,794	1.01
	2015	179,004,301,208	151,675,986,464	1.18
SUGI	2014	3,072,500,683,966	6,797,621,532,954	0.45
	2015	13,516,439,016,840	17,125,526,712,816	0.79
VOKS	2014	1,054,188,282,958	1,557,960,734,712	0.68

	2015	1,026,591,706,684	1,536,244,634,556	0.67
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### Data Klasifikasi Industri

<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>KLASIFIKASI INDUSTRI (X3)</b>
<b>AISA</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>ALTO</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>APEX</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>ARTI</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>BIPI</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>BULL</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>ELTY</b>	<b>2014</b>	<b>1</b>
<b>GMCW</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>HEXA</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>ISSP</b>	<b>2014</b>	<b>1</b>

	<b>2015</b>	<b>1</b>
<b>ITMA</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>LCGP</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>LRNA</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>MTFN</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>MYRX</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>RIGS</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>SCPI</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>SIPD</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>SOBI</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>SQMI</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>SUGI</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>VOKS</b>	<b>2014</b>	<b>1</b>



	<b>2015</b>	<b>1</b>
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### Data Komite Audit

KODE PERUSAHAAN	TAHUN	KOMITE AUDIT (X4)		
		T. KOM AU	T. DWN KOM	KOM/DWN
AISA	2014	4	5	0.80
	2015	4	5	0.80
ALTO	2014	3	3	1.00
	2015	3	3	1.00
APEX	2014	3	3	1.00
	2015	3	3	1.00
ARTI	2014	2	3	0.67
	2015	2	3	0.67
BIPI	2014	3	4	0.75
	2015	3	4	0.75
BULL	2014	3	3	1.00
	2015	3	3	1.00
ELTY	2014	3	5	0.60
GMCW	2014	3	7	0.43
	2015	3	7	0.43
HEXA	2014	3	3	1.00
	2015	3	3	1.00
ISSP	2014	3	6	0.50

	2015	3	5	0.60
ITMA	2014	3	3	1.00
	2015	3	3	1.00
LCGP	2014	3	4	0.75
	2015	3	4	0.75
LRNA	2014	3	3	1.00
	2015	3	3	1.00
MTFN	2014	3	2	1.50
	2015	3	2	1.50
MYRX	2014	3	4	0.75
	2015	2	3	0.67
RIGS	2014	3	7	0.43
	2015	3	6	0.50
SCPI	2014	3	3	1.00
	2015	3	3	1.00
SIPD	2014	3	3	1.00
	2015	3	3	1.00
SOBI	2014	3	3	1.00
	2015	3	3	1.00
SQMI	2014	3	2	1.50
	2015	3	2	1.50
SUGI	2014	3	3	1.00
	2015	3	3	1.00
VOKS	2014	3	5	0.60

	2015	3	5	0.60
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**Data Opini Audit**

<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>OPINI AUDIT (X5)</b>
<b>AISA</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>ALTO</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>APEX</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>ARTI</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>BIPI</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>BULL</b>	<b>2014</b>	<b>1</b>
	<b>2015</b>	<b>1</b>
<b>ELTY</b>	<b>2014</b>	<b>0</b>
<b>GMCW</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>HEXA</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>ISSP</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>

<b>ITMA</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>LCGP</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>LRNA</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>MTFN</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>MYRX</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>RIGS</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>SCPI</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>SIPD</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>SOBI</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>SQMI</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>SUGI</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>
<b>VOKS</b>	<b>2014</b>	<b>0</b>
	<b>2015</b>	<b>0</b>

### Data Kualitas Auditor

KODE PERUSAHAAN	TAHUN	KUALITAS AUDITOR (X6)
AISA	2014	0
	2015	0
ALTO	2014	0
	2015	0
APEX	2014	1
	2015	1
ARTI	2014	0
	2015	0
BIPI	2014	0
	2015	0
BULL	2014	0
	2015	0
ELTY	2014	0
GMCW	2014	0
	2015	0

HEXA	2014	1
	2015	1
ISSP	2014	0
	2015	0
ITMA	2014	0
	2015	0
LCGP	2014	0
	2015	0
LRNA	2014	0
	2015	0
MTFN	2014	0
	2015	0
MYRX	2014	0
	2015	1
RIGS	2014	1
	2015	1
SCPI	2014	1
	2015	1
SIPD	2014	0
	2015	0
SOBI	2014	1
	2015	1
SQMI	2014	0
	2015	0

SUGI	2014	0
	2015	0
VOKS	2014	0
	2015	0

### **Data Audit Delay**

KODE PERUSAHAAN	TAHUN	JUMLAH HARI DELAY
AISA	2014	20
	2015	6
ALTO	2014	20
	2015	50
APEX	2014	15
	2015	78
ARTI	2014	16
	2015	56
BIPI	2014	90
	2015	82
BULL	2014	15
	2015	90
ELTY	2014	28
GMCW	2014	84
	2015	25
HEXA	2014	87

	2015	88
ISSP	2014	77
	2015	19
ITMA	2014	35
	2015	46
LCGP	2014	29
	2015	42
LRNA	2014	30
	2015	4
MTFN	2014	52
	2015	91
MYRX	2014	17
	2015	53
RIGS	2014	90
	2015	90
SCPI	2014	1
	2015	18
SIPD	2014	57
	2015	39
SOBI	2014	149
	2015	153
SQMI	2014	57
	2015	28
SUGI	2014	10



	2015	82
VOKS	2014	15
	2015	7

### Lampiran 3

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y	43	1	153	49.79	37.363
UP	43	24.47	30.62	28.4037	1.40998
SOLV	43	.00	1.18	.5207	.29230
IND	43	0	1	.95	.213
KOMAUD	43	.43	1.50	.8849	.27878
OPAUD	43	0	1	.09	.294
KULAUD	43	0	1	.74	.441
Valid N (listwise)	43				

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		43
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	31.40780834
Most Extreme Differences	Absolute	.098
	Positive	.098
	Negative	-.086
Kolmogorov-Smirnov Z		.643
Asymp. Sig. (2-tailed)		.803

a. Test distribution is Normal.

b. Calculated from data.

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	31,853	71,909		,443	,660		
	UP	-,552	2,249	-,040	-,245	,808	,844	1,184
	SOLV	18,508	10,606	,276	1,745	,090	,884	1,132
	IND	4,644	16,281	,050	,285	,777	,706	1,417
	KOMAUD	3,961	12,474	,056	,318	,753	,702	1,424
	OPAUD	6,999	10,867	,105	,644	,524	,832	1,201
	KULAUD	-13,632	7,049	-,307	-1,934	,061	,877	1,140

a. Dependent Variable: Abs\_Res

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	189,950	129,175		1,470	,150		
	UP	-2,290	4,040	-,086	-,567	,574	,844	1,184
	SOLV	-22,750	19,052	-,178	-1,194	,240	,884	1,132
	IND	-36,072	29,247	-,206	-1,233	,225	,706	1,417
	KOMAUD	-,484	22,408	-,004	-,022	,983	,702	1,424
	OPAUD	41,176	19,522	,324	2,109	,042	,832	1,201
	KULAUD	-43,372	12,662	-,512	-3,425	,002	,877	1,140

a. Dependent Variable: Y

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,542 <sup>a</sup>	,293	,176	33,924	1,717

a. Predictors: (Constant), KULAUD, KOMAUD, UP, SOLV, OPAUD, IND

b. Dependent Variable: Y

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17202,198	6	2867,033	2,491	,041 <sup>a</sup>
	Residual	41430,918	36	1150,859		
	Total	58633,116	42			

a. Predictors: (Constant), KULAUD, KOMAUD, UP, SOLV, OPAUD, IND

b. Dependent Variable: Y

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	189,950	129,175		1,470	,150		
	UP	-2,290	4,040	-,086	-,567	,574	,844	1,184
	SOLV	-22,750	19,052	-,178	-1,194	,240	,884	1,132
	IND	-36,072	29,247	-,206	-1,233	,225	,706	1,417
	KOMAUD	-,484	22,408	-,004	-,022	,983	,702	1,424
	OPAUD	41,176	19,522	,324	2,109	,042	,832	1,201
	KULAUD	-43,372	12,662	-,512	-3,425	,002	,877	1,140

a. Dependent Variable: Y