

Lampiran I Daftar Perusahaan Manufaktur Sektor Aneka Industri Yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2014-2017.

Daftar Perusahaan yang termasuk dalam Sampel

No	Kode Perusahaan	Nama Perusahaan
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BATA	Sepatu Bata Tbk
4	BIMA	Primarindo Asia Infrastructure Tbk
5	GJTL	Gajah Tunggal Tbk
6	HDTX	Panasia Indo Resources Tbk
7	IMAS	Indomobil Sukses Internasional Tbk
8	INDS	Indospring Tbk
9	KBLI	KMI Wire and Cable Tbk
10	KBLM	Kabelindo Murni Tbk
11	KRAH	Grand Kartech Tbk
12	LPIN	Multi Prima Sejahtera Tbk
13	MYTX	Apac Citra Centertex Tbk
14	NIPS	Nipress Tbk
15	PRAS	Prima Alloy Steel Universal Tbk
16	RICY	Ricky Putra Globalindo.Tbk
17	SCCO	Supreme Cable Manufacturing and Commerce Tbk
18	SMSM	Selamat Sempurna Tbk
19	STAR	Star Petrochem Tbk
20	TRIS	Trisula International Tbk
21	UNIT	Nusantara Inti Corpora Tbk
22	VOKS	Voksel Electric Tbk

Lampiran II Hasil Olahan Data Perusahaan Manufaktur Sektor Aneka Industri Yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2014-2017

No	Audit Delay	ROA	DER	Ukuran Perusahaan	Ukuran KAP
1	57	0.093738481	0.961611981	33.09497579	1
2	51	0.066505384	0.418718999	30.29692386	1
3	85	0.09134317	0.80578445	27.37598821	1
4	89	0.096570215	-1.536610647	25.36822388	0
5	84	0.01682165	1.681282645	30.40628731	1
6	75	-0.02498545	5.868590943	29.0712583	0
7	82	-0.0028585	2.489121116	30.78680369	1
8	89	0.05592452	0.249050742	28.45636517	0
9	86	0.052402099	0.421570076	27.92171191	1
10	79	0.031649058	1.231222097	27.19668883	0
11	72	0.066221379	1.567234138	26.89546944	0
12	89	-0.022258023	0.332538771	25.94683811	0
13	88	-0.077534262	-8.594701987	28.34460994	0
14	86	0.041541893	1.095618291	27.81903809	0
15	84	0.008813144	0.876329427	27.88320139	0
16	84	0.012914562	1.954109504	27.78815477	0
17	82	0.08310291	1.033426122	28.1354304	0
18	84	0.240921576	0.52540858	28.19029113	1
19	78	0.00044979	0.582947245	27.37731268	0
20	76	0.068608382	0.692675519	26.98456857	0
21	86	0.000898515	0.823797661	26.81169147	0
22	105	-0.054954453	2.012288337	28.07179223	0
23	56	0.063613584	0.939691622	33.13405326	1
24	51	0.022504953	0.418435448	30.29401189	1
25	88	0.162864127	0.453383411	27.40193243	1
26	86	-0.007744229	-1.492829669	25.32400623	0
27	89	-0.017894624	2.246022259	30.49376499	1
28	75	-0.072905324	2.494628077	29.21583185	0
29	84	-0.000904591	2.712201953	30.84431974	1
30	78	0.000757265	0.330836945	28.56865368	0
31	81	0.074346565	0.510470506	28.07043666	1
32	88	0.019499195	1.207218147	27.20696323	0
33	71	0.007537233	1.71987386	26.97393582	0
34	151	-0.056080159	1.781818182	26.50417601	0
35	81	-0.135713353	-4.423555181	28.2959365	0
36	86	0.019816892	1.541399632	28.067804	0
37	84	0.004202405	1.12575427	28.05742677	0

38	78	0.011238581	1.994893509	27.81183654	0
39	78	0.089738904	0.922414737	28.20377536	0
40	89	0.207785837	0.54147619	28.42857696	1
41	88	0.000421113	0.488782379	27.31496838	0
42	74	0.065201116	0.744629535	27.07649784	0
43	81	0.000838148	0.895425025	26.85566338	0
44	98	0.000147763	2.014296001	28.06036224	0
45	58	0.069893643	0.871649536	33.19881203	1
46	51	0.033083215	0.386816644	30.31288298	1
47	89	0.052478866	0.444379033	27.41378881	1
48	86	0.189154833	-1.947177772	25.24549997	0
49	83	0.033509916	2.197197862	30.55942586	1
50	66	-0.08296856	3.025212416	29.18781324	0
51	82	-0.012206017	2.820273814	30.87491504	1
52	83	0.020004255	0.197870569	28.53817947	0
53	80	0.178655055	0.4163005	28.25771969	1
54	83	0.033242527	0.99307979	27.18331269	0
55	118	0.001381299	2.36073736	27.11804652	0
56	88	-0.134014599	8.261323772	26.89253341	0
57	156	-0.220089186	-2.751139763	28.11329725	0
58	139	0.017250708	1.110130658	28.20648551	0
59	83	-0.001685597	1.303697536	28.09881418	0
60	80	0.010889403	2.124089998	27.88464266	0
61	76	0.139021648	1.007451527	28.52708261	0
62	88	0.222727232	0.427000959	28.44405578	1
63	89	0.000670833	0.408470163	27.26022841	0
64	81	0.039413726	0.845502514	27.18426672	0
65	82	0.001988852	0.774073649	26.56074261	0
66	66	0.095938761	1.493424947	28.14277231	0
67	58	0.078353842	0.89117822	33.32018391	1
68	51	0.037106729	0.372079628	30.33585147	1
69	88	0.062702541	0.477089907	27.47517517	1
70	88	0.176833432	-2.007975807	25.21556963	0
71	82	0.002475266	2.197343301	30.53195776	1
72	80	-0.209920929	11.09793875	29.11381972	0
73	81	-0.002049286	2.380503904	30.93341981	1
74	85	0.079212082	0.137032058	27.99191903	0
75	87	0.119111674	0.686731074	28.73420958	1
76	86	0.035616962	0.548085233	27.8422524	0
77	116	-0.083222644	4.151017121	27.19399413	0
78	88	0.666317273	0.154816578	26.38663596	0

79	116	-0.082829368	8.907752904	28.87192461	0
80	132	0.023240718	1.157971693	28.27180179	0
81	82	-0.002091757	1.283854657	28.06425961	0
82	82	0.012047044	2.194412746	27.94907113	0
83	82	0.067193208	0.472506094	29.0208704	0
84	85	0.22730679	0.336485277	28.52438748	1
85	86	0.000967944	0.253778438	27.14440831	0
86	85	0.026052906	0.52981484	27.07530447	0
87	75	0.002490707	0.738512097	26.78443367	0
88	85	0.055016999	1.591953049	28.37778773	0

Lampiran III Hasil Uji SPSS

Uji Statistik Deskriptif**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
AD	88	51.00	156.00	84.4659	17.98464
ROA	88	-.22009	.66632	.0373339	.10620723
DER	88	-8.59	11.10	1.1362	2.29566
UP	88	89327000000	295646000000	156221024147	542003333949
		.00	000.00	72.7360	56.08000
UKAP	88	.00	1.00	.3182	.46844
Valid N (listwise)	88				

Hasil Uji Normalitas dengan data awal**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		88
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	15.90960123
	Absolute	.154
Most Extreme Differences	Positive	.154
	Negative	-.081
Kolmogorov-Smirnov Z		1.447
Asymp. Sig. (2-tailed)		.030

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas setelah transformasi

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		64
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.96773340
	Absolute	.101
Most Extreme Differences	Positive	.101
	Negative	-.091
Kolmogorov-Smirnov Z		.804
Asymp. Sig. (2-tailed)		.537

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	11.115	1.561		7.123	.000		
1 LNROA	-.002	.012	-.021	-.180	.858	.783	1.277
LNDER	.043	.031	.155	1.394	.168	.890	1.123
LNUP	-2.013	.469	-.579	-4.289	.000	.603	1.659
UKAP	.002	.057	.005	.037	.970	.521	1.918

a. Dependent Variable: LN_AD

Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.594 ^a	.352	.308	.15767	1.703

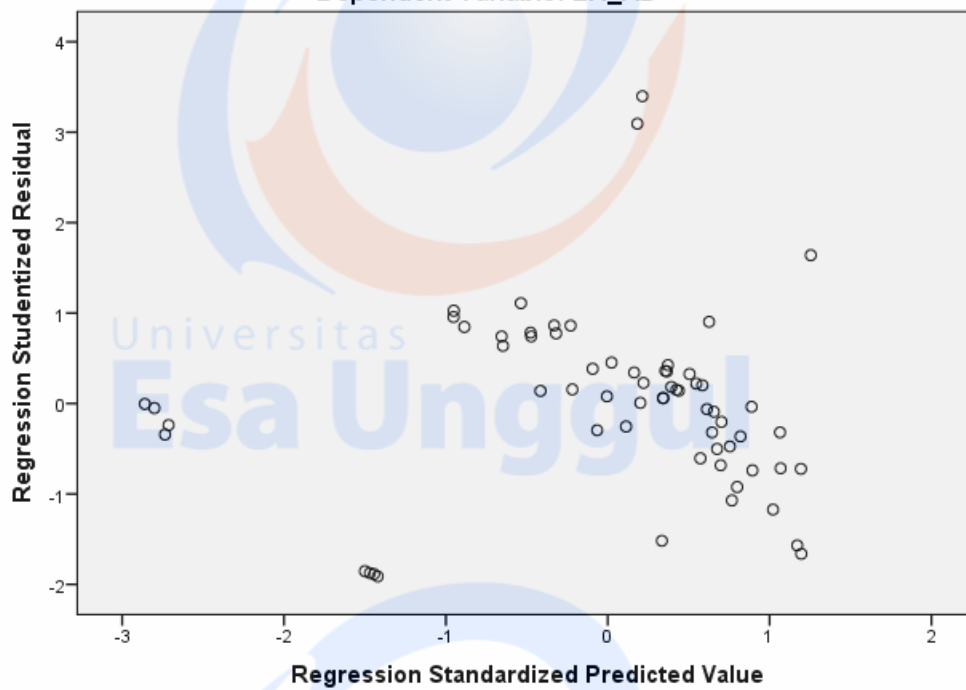
a. Predictors: (Constant), UKAP, LNDER, LNROA, LNUP

b. Dependent Variable: LN_AD

Uji Heterokedastisitas

Scatterplot

Dependent Variable: LN_AD



Uji Glejser

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.198	1.097		-.181	.857
LNROA	-.001	.009	-.022	-.148	.883
LNDER	.012	.022	.074	.539	.592
LNUP	.091	.330	.046	.275	.784
UKAP	.001	.040	.006	.034	.973

a. Dependent Variable: RES2

Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.798	4	.199	8.023	.000 ^b
Residual	1.467	59	.025		
Total	2.265	63			

a. Dependent Variable: LN_AD

b. Predictors: (Constant), UKAP, LNDER, LNROA, LNUP

Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	11.115	1.561		7.123	.000		
LNROA	-.002	.012	-.021	-.180	.858	.783	1.277
LNDER	.043	.031	.155	1.394	.168	.890	1.123
LNUP	-2.013	.469	-.579	-4.289	.000	.603	1.659
UKAP	.002	.057	.005	.037	.970	.521	1.918

a. Dependent Variable: LN_AD

Uji Koefisien Determinasi R^2 dengan Data Awal

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.594 ^a	.352	.308	.15767	1.703

a. Predictors: (Constant), UKAP, LNDER, LNROA, LNUP

b. Dependent Variable: LN_AD

Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	11.115	1.561		7.123	.000		
1	LNROA	-.002	.012	-.021	-.180	.858	.783	1.277
	LNDER	.043	.031	.155	1.394	.168	.890	1.123
	LNUP	-2.013	.469	-.579	-4.289	.000	.603	1.659
	UKAP	.002	.057	.005	.037	.970	.521	1.918

a. Dependent Variable: LN_AD