

**Lampiran 1: Daftar Sampel Perusahaan Sub Sektor Makanan dan Minuman  
Tahun 2013 sampai 2017**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
1	AISA	Tiga Pilar Sejahtera <i>Food</i> , Tbk
2	ALTO	Tri Banyan Tirta, Tbk
3	CEKA	Cahaya Kalbar, Tbk
4	DLTA	Delta Djakarta, Tbk
5	ICBP	Indofood CBP Sukses Makmur, Tbk
6	INDF	Indofood Sukses Makmur, Tbk
7	MLBI	Multi Bintang Indonesia, Tbk
8	MYOR	Mayora Indah, Tbk
9	PSDN	Prashida Aneka Niaga, Tbk
10	ROTI	Nippon Indosari Corpindo, Tbk
11	SKBM	Sekar Bumi, Tbk
12	SKLT	Sekar Laut, Tbk
13	STTP	Siantar Top, Tbk
14	ULTJ	Ultrajaya <i>Milk Industry &amp; Trading Company</i> , Tbk

Lampiran 2: Data Audit Report Lag, Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Tahun 2013

Kode Perusahaan	ARL	Profitabilitas				Solvabilitas			Ukuran Perusahaan	
	Hari	EBIT	Total Aset	ROA	ROA (%)	Total Utang	Total Ekuitas	DER	Penjualan	Ln Penjualan
AISA	105	613246	5020824	0.1221	12.21	2664051	2356773	1.1303	4056735	15.2158
ALTO	162	61264340323	1502519389759	0.0407	4.08	960189991593	542329398166	1.7704	487200477334	26.9119
CEKA	66	90910496665	1069627299747	0.0849	8.50	541352365829	428274933918	1.2640	2531881182546	28.55998
DLTA	86	336404879	867040802	0.3879	38.80	189482809	676557993	0.2800	867066542	20.5806
ICBP	76	2771924	21267470	0.1303	13.03	8001739	13265731	0.6031	25094681	17.0381
INDF	76	6717981	78092789	0.0860	8.60	39719660	38373129	1.0350	57731998	17.8713
MLBI	76	1524924	1782148	0.8556	85.57	794615	987533	0.8046	3561989	15.0858
MYOR	85	1304809297689	9709838250473	0.1343	13.44	5771077430823	3938760819650	1.4652	12017837133337	30.1174
PSDN	73	56941910967	681832333141	0.0835	8.35	264232599978	417599733163	0.6327	1279553071584	27.8775
ROTI	48	232391343341	1822689047108	0.1274	12.75	1035351397437	787337649671	1.3150	1505519937691	28.0401
SKBM	86	64384199177	497652557672	0.1293	12.94	296528343161	201124214511	1.4743	1296618257503	27.8907
SKLT	78	19691180004	301989488699	0.0652	6.52	162339135063	139650353636	1.1624	567048547543	27.0637
STTP	86	183555225909	1470059394892	0.1248	12.49	775930985779	694128409113	1.1178	1694935468814	28.1586
ULTJ	83	423195023125	2811620982142	0.1505	15.05	796474448056	2015146534086	0.3952	3460231249075	28.8723

Lampiran 3: Data Audit Report Lag, Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Tahun 2014

Kode Perusahaan	ARL	Profitabilitas				Solvabilitas			Ukuran Perusahaan	
	Hari	EBIT	Total Aset	ROA	ROA (%)	Total Utang	Total Ekuitas	DER	Penjualan	Ln Penjualan
AISA	106	679748	7371846	0.0922	9.22	3779017	3592829	1.0518	5139974	15.4525
ALTO	110	33093541000	1239053626858	0.0267	2.67	706402717818	532650909040	1.3262	332402373397	26.5296
CEKA	85	97356405620	1284150037341	0.0758	7.58	746598865219	537551172122	1.3888	3701868790192	28.9398
DLTA	86	357086157	991947134	0.3599	36.00	227473881	764473253	0.2975	879253383	20.5945
ICBP	71	3128693	24910211	0.1255	12.56	9870264	15039947	0.6562	30022463	17.2174
INDF	71	7208732	85938885	0.0838	8.39	44710509	41228376	1.0844	63594452	17.9680
MLBI	75	1146368	2231051	0.5138	51.38	1677254	553797	3.0286	2988501	14.9102
MYOR	86	891297358142	10291108029334	0.0866	8.66	6190553036545	4100554992789	1.5096	14169088278238	30.2820
PSDN	77	-8043164128	620928440332	-0.0129	-1.30	242353749501	378574690831	0.6401	975081057089	27.6057
ROTI	79	298628692557	2142894276216	0.1393	13.94	1182771921472	960122354744	1.2318	1880262901697	28.2624
SKBM	85	119659125677	649534031113	0.1842	18.42	331624254750	317909776363	1.0431	1480764903724	28.0235
SKLT	75	26570444046	331574891537	0.0801	8.01	178206785017	153368106520	1.1619	681419524161	27.2474
STTP	86	223344554044	1700204093895	0.1313	13.14	882610280834	817593813061	1.0795	2170464194350	28.4059
ULTJ	89	374126536835	2917083567355	0.1282	12.83	651985807625	2265097759730	0.2878	3916789366423	28.9962

Lampiran 4: Data Audit Report Lag, Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Tahun 2015

Kode Perusahaan	ARL	Profitabilitas				Solvabilitas			Ukuran Perusahaan	
	Hari	EBIT	Total Aset	ROA	ROA (%)	Total Utang	Total Ekuitas	DER	Penjualan	Ln Penjualan
AISA	97	739434	9060979	0.0816	8.16	5094072	3966907	1.2841	6010895	15.6090
ALTO	141	9952993698	1180228072164	0.0084	0.84	673255888637	506972183627	1.3279	301781831914	26.4329
CEKA	76	167545451595	1485826210015	0.1127	11.28	845932695663	639893514352	1.3219	3485733830354	28.8796
DLTA	89	226257899	1038321916	0.2179	21.79	188700435	849621481	0.2220	699506819	20.3658
ICBP	83	3992132	26560624	0.1503	15.03	10173713	16386911	0.6208	31741094	17.2731
INDF	83	7362895	91831526	0.0801	8.02	48709933	43121593	1.1295	64061947	17.9753
MLBI	74	940300	2100853	0.4475	44.76	1334373	766480	1.7409	2696318	14.8073
MYOR	82	1862620832987	11342715686221	0.1642	16.42	6148255759034	5194459927187	1.1836	14818730635847	30.3269
PSDN	89	-20039025131	620398854182	-0.0323	-3.23	296079753266	324319100916	0.9129	920352848084	27.5480
ROTI	84	453658490001	2706323637034	0.1676	16.76	1517788685162	1188534951872	1.2770	2174501712899	28.4078
SKBM	89	64528619400	764484248710	0.0844	8.44	420396809051	344087439659	1.2217	1362245580664	27.9401
SKLT	88	33586321507	377110748359	0.0890	8.91	225066080248	152044668111	1.4802	745107731208	27.3367
STTP	81	296208913026	875469433776	0.3383	33.83	910758598913	1008809438257	0.9020	2544277844656	28.5648
ULTJ	86	692865656136	3539995910248	0.1957	19.57	742490216326	2797505693922	0.2654	4393932684171	29.1112



Lampiran 5: Data Audit Report Lag, Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Tahun 2016

Kode Perusahaan	ARL	Profitabilitas				Solvabilitas			Ukuran Perusahaan	
	Hari	EBIT	Total Aset	ROA	ROA (%)	Total Utang	Total Ekuitas	DER	Penjualan	Ln Penjualan
AISA	116	1281744	9254539	0.1384	13.85	4990139	4264400	1.1701	6545680	15.6943
ALTO	149	28060979300	1165093632823	0.0240	2.41	684252214422	480841418401	1.4230	296471502365	26.4152
CEKA	80	318559366987	1425964152418	0.2233	22.34	538044038690	887920113728	0.6059	4115541761173	29.0457
DLTA	83	294018074	1197796650	0.2454	24.55	185422642	1012374008	0.1831	774968268	20.4683
ICBP	79	4864168	28901948	0.1682	16.83	10401125	18500823	0.5621	34466069	17.3554
INDF	79	8285007	82174515	0.1008	10.08	38233092	43941423	0.8700	66750317	18.0164
MLBI	59	1372532	2275038	0.6033	60.33	1454398	820640	1.7722	3263311	14.9982
MYOR	74	2315242242867	12922421859142	0.1791	17.92	6657165872077	6265255987065	1.0625	18349959898358	30.5406
PSDN	86	-4780553125	653796725408	-0.0073	-0.73	373511385025	280285340383	1.3326	932905806441	27.5615
ROTI	67	443044977388	2919640858718	0.1517	15.17	1476889086692	1442751772026	1.0236	2521920968213	28.5560
SKBM	86	57968902334	1001657012004	0.0578	5.79	633267725358	368389286646	1.7190	1501115928446	28.0372
SKLT	74	33606710221	568239939951	0.0591	5.91	272088644079	296151295872	0.9187	833850372883	27.4493
STTP	157	282151819628	2336411494941	0.1207	12.08	1167899357271	1168512137670	0.9994	2629107367897	28.5976
ULTJ	86	888986639228	4239199641365	0.2097	20.97	749966146582	3489233494783	0.2149	4685987917355	29.1755

Lampiran 6: Data Audit Report Lag, Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Tahun 2017

Kode Perusahaan	ARL	Profitabilitas				Solvabilitas			Ukuran Perusahaan	
	Hari	EBIT	Total Aset	ROA	ROA (%)	Total Utang	Total Ekuitas	DER	Penjualan	Ln Penjualan
AISA	180	-548754	8724734	-0.0628	-6.29	5319855	3404879	1.5624	4920632	15.4089
ALTO	94	-33997564862	1109383971111	-0.0306	-3.06	690099182411	419284788700	1.6458	262143990839	26.29215
CEKA	66	160979863453	1392636444501	0.1155	11.56	489592257434	903044187067	0.5421	4257738486908	29.0797
DLTA	85	331604416	1340842765	0.2473	24.73	196197372	1144645393	0.1714	777308328	20.4713
ICBP	75	5221746	31619514	0.1651	16.51	11295184	20324330	0.5557	35606593	17.3880
INDF	75	8747502	87939488	0.0994	9.95	41182764	46756724	0.8807	70186618	18.0666
MLBI	53	1571109	2510078	0.6259	62.59	1445173	1064905	1.3570	3389736	15.0362
MYOR	74	2460559388050	14915849800251	0.1649	16.50	7561503434179	7354346366072	1.0281	20816673946473	30.6667
PSDN	85	70307263594	690979867049	0.1017	10.18	391494545681	299485321268	1.3072	1399580416996	27.9671
ROTI	85	257164701194	4559673709411	0.0563	5.64	1739467993982	2820105715429	0.6168	2491100179560	28.5437
SKBM	81	51846949649	1623027475045	0.0319	3.19	599790014646	1023237460399	0.5861	1841487199828	28.2415
SKLT	73	41293729217	636284210210	0.0648	6.49	328714435982	307569774228	1.0687	914188759779	27.5413
STTP	157	325530828237	2342432443196	0.1389	13.90	957660374834	1384772068360	0.6915	2825409180889	28.6696
ULTJ	80	961027	5186940	0.1852	18.53	978185	4208755	0.2324	4879559	15.4005

## Lampiran 7: Hasil Uji Statistik

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	70	-.0629	.8557	.154617	.1556512
DER	70	.1714	3.0286	1.017639	.4985397
SIZE	70	14.8074	30.6668	24.156938	5.6122183
ARL	70	48.0000	180.0000	87.814286	24.3960634
Valid N (listwise)	70				

Sumber: Hasil Data Olah Komputerisasi Statistik

## Lampiran 8: Hasil Uji Asumsi Klasik

### Hasil Uji Normalitas (*Kolmogorov-Smirnov*)

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.02374141
Most Extreme Differences	Absolute Positive	.148
	Negative	-.099
Kolmogorov-Smirnov Z		1.191
Asymp. Sig. (2-tailed)		.117

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Hasil Data Olah Komputerisasi Statistik

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.383 <sup>a</sup>	.147	.105	1.04861	.147	3.495	3	61	.021	1.997

a. Predictors: (Constant), SQRT\_SIZE, DER, SQRT\_ROA

b. Dependent Variable: SQRT\_ARL

Sumber: Hasil Data Olah Komputerisasi Statistik

### Hasil Uji Heteroskedastisitas

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.967	.332		2.908	.005		
	SQRT_ROA	-1.220	.652	-.250	-1.873	.066	.864	1.157
	DER	.078	.184	.053	.424	.673	.999	1.001
	SQRT_SIZE	.051	.086	.080	.595	.554	.864	1.157

a. Dependent Variable: ABS\_RES1

Sumber: Hasil Data Olah Komputerisasi Statistik



## Hasil Uji Multikolonieritas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	10.101	.471		21.454	.000		
	SQRT_ROA	-2.881	.923	-.397	-3.122	.003	.864	1.157
	DER	.100	.261	.045	.383	.703	.999	1.001
	SQRT_SIZE	.058	.122	.060	.474	.637	.864	1.157

a. Dependent Variable: SQRT\_ARL

Sumber: Hasil Data Olah Komputerisasi Statistik

### Lampiran 9: Hasil Uji Analisis Linier Berganda

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	10.101	.471		21.454	.000		
	SQRT_ROA	-2.881	.923	-.397	-3.122	.003	.864	1.157
	DER	.100	.261	.045	.383	.703	.999	1.001
	SQRT_SIZE	.058	.122	.060	.474	.637	.864	1.157

a. Dependent Variable: SQRT\_ARL

Sumber: Hasil Data Olah Komputerisasi Statistik

## Lampiran 10: Hasil Uji Hipotesis

### Hasil Uji Simultan (Uji F)

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.529	3	3.843	3.495	.021 <sup>b</sup>
	Residual	67.075	61	1.100		
	Total	78.604	64			

a. Dependent Variable: SQRT\_ARL

b. Predictors: (Constant), SQRT\_SIZE, DER, SQRT\_ROA

Sumber: Hasil Data Olah Komputerisasi Statistik

### Hasil Uji Parsial (Uji Statistik t)

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10.101	.471		21.454	.000		
	SQRT_ROA	-2.881	.923	-.397	-3.122	.003	.864	1.157
	DER	.100	.261	.045	.383	.703	.999	1.001
	SQRT_SIZE	.058	.122	.060	.474	.637	.864	1.157

a. Dependent Variable: SQRT\_ARL

Sumber: Hasil Data Olah Komputerisasi Statistik