

LAMPIRAN

Lampiran 1

Daftar Perusahaan yang Termasuk dalam Sampel Penelitian

No	KODE	Nama Perusahaan
<i>Food and Beverage</i>		
1	AISA	PT. Tiga Pilar Sejahtera Food Tbk
2	ALTO	PT. Tri Banyan Tirta Tbk,PT
3	CEKA	PT. Wilmar Cahaya Indonesia Tbk
4	DLTA	PT. Delta Djakarta Tbk
5	ICBP	PT. Indofood CBP Sukses Makmur Tbk
6	INDF	PT. Indofood Sukses Makmur Tbk
7	MLBI	PT. Multing Bintang Indonesia Tbk
8	MYOR	PT. Mayora Indah Tbk
9	ROTI	PT. Nippon Indo Sari Corporindo Tbk
10	SKBM	PT. Sekar Bumi Tbk
11	SKLT	PT. Sekar Laut Tbk
12	STTP	PT. Siantar Top Tbk
13	ULTJ	PT. Ultrajaya Milk Industry and Tranding Company Tbk
<i>Property and Real Estate</i>		
14	APLN	Agung Podomoro Land Tbk
15	ASRI	Alam Sutera Realty Tbk
16	BAPA	Bekasi Asri Pemula Tbk
17	BEST	Beksi Fajar Industrial Esatate Tbk
18	BIPP	Bhuawanatala Indah Permai Tbk
19	BKDP	Bukit Darmo Property bk
20	BKSL	Sentul City Tbk
21	BSDE	Bumi Serpong Damai Tbk
22	COWL	Cowell Development Tbk
23	CTRA	Ciputra Development Tbk
24	DART	Duta Anggada Realty
25	DILD	Intiland Development Tbk
26	DUTI	Duta Pertiwi Tbk
27	ELTY	Bakrieland Development Tbk
28	EMDE	Megapolitan Development Tbk
29	FMII	Fortune Mate Indonesia Tbk
30	GAMA	Gading Development Tbk
31	GMTD	Goa Makasar Tourism Development Tbk
32	GPRA	Perdana Gapura Prima Tbk

33	GWSA	Greenwood Sejahtera Tbk
34	JRPT	Jaya Real Property Tbk
35	KIJA	Kawasan Industri Jababeka Tbk
36	LCGP	Eureka Prima Jakarta Tbk
37	LPCK	Lippo Cikarang Tbk
38	LPKR	Lippo Karawaci Tbk
39	MDLN	Modernland Realty Tbk
40	MKPI	Metropolitan Kentjana Tbk
41	MTLA	Metropolitan Land Tbk
42	MTSM	Metro Reality Tbk
43	OMRE	Indonesia Prima Property Tbk
44	PUDP	Pudjiati Prestige Tbk
45	PWON	Pakuwon Jati Tbk
46	RBMS	Rista Bintang Mahkota Sejati Tbk
47	RDTX	Roda Vivatex Tbk
48	RODA	Pikko Land Development Tbk
49	SCBD	Danayasa Arthamata Tbk
50	SMDM	Suryamas Dutamakmur Tbk
51	SMRA	Summarecon Agung Tbk

Lampiran 2

Hasil Olahan Data Perusahaan *Food and Beverage* Tahun 2013 – 2107

NO	FOOD BEVERAGE	TAHUN	ROA (X1)	DER (X2)	SIZE (X3)	ARL (Y)
			(%)			(Hari)
1	AISA	2013	6.91	1.13	15.43	105
		2014	5.13	1.05	15.81	106
		2015	4.12	1.28	16.02	97
		2016	7.77	1.17	16.04	116
		2017	1.83	1.18	16.08	180
2	ALTO	2013	0.80	1.77	14.22	162
		2014	-0.82	1.33	14.03	110
		2015	-2.06	1.33	13.98	172
		2016	-2.27	1.42	13.97	149
		2017	-2.15	1.47	13.94	94
3	CEKA	2013	6.08	1.02	13.88	66
		2014	3.19	1.39	14.07	117
		2015	7.17	1.32	14.21	76
		2016	17.51	0.61	14.17	80
		2017	5.73	0.50	14.09	66
4	DLTA	2013	31.20	0.28	13.67	86
		2014	29.04	0.30	13.81	86
		2015	18.50	0.22	13.85	89
		2016	21.25	0.18	14.00	83
		2017	15.20	0.19	14.04	85
5	ICBP	2013	10.51	0.60	16.87	76
		2014	10.16	0.66	17.03	71
		2015	11.01	0.62	17.09	83
		2016	12.56	0.56	17.18	79
		2017	9.84	0.56	17.25	75
6	INDF	2013	4.38	1.04	18.17	76
		2014	5.99	1.08	18.27	71
		2015	4.04	1.13	18.34	83
		2016	6.41	0.87	18.22	79
		2017	4.89	0.92	18.30	75
7	MLBI	2013	65.72	0.80	14.39	76
		2014	35.63	3.03	14.62	75
		2015	23.65	1.74	14.56	74
		2016	43.17	1.77	14.64	59
		2017	37.10	1.59	14.72	53
8	MYOR	2013	10.90	1.47	16.09	85
		2014	3.98	1.51	16.15	86
		2015	11.02	1.18	16.24	82

		2016	10.75	1.06	16.37	74
		2017	6.86	1.06	16.44	74
9	ROTI	2013	8.67	1.32	14.42	48
		2014	8.80	1.23	14.58	79
		2015	10.00	1.28	14.81	84
		2016	9.58	1.02	14.89	67
		2017	3.08	1.03	14.90	85
10	SKBM	2013	11.71	1.47	13.12	86
		2014	13.72	1.04	13.38	85
		2015	5.25	1.22	13.55	89
		2016	2.25	1.72	13.82	86
		2017	0.24	0.52	14.23	81
11	SKLT	2013	3.79	1.16	12.62	78
		2014	4.97	1.16	12.71	75
		2015	5.32	1.48	12.84	88
		2016	3.63	0.92	13.25	74
		2017	2.70	0.96	13.32	73
12	STTP	2013	7.78	1.12	14.20	86
		2014	7.26	1.08	14.35	86
		2015	9.67	0.90	14.47	81
		2016	7.45	1.00	14.66	157
		2017	7.18	0.73	14.66	157
13	ULTJ	2013	11.56	0.40	14.85	83
		2014	9.71	0.29	14.89	89
		2015	14.68	0.27	15.08	89
		2016	16.74	0.21	15.26	81
		2017	13.28	0.18	15.41	80

Lampiran 3Daftar Sampel Perusahaan *Property and Real Estate* Tahun 2013 – 2107

NO	PROPERTY REAL ESTATE	TAHUN	ROA (X1)	DER (X2)	SIZE (X3)	ARL (Y)
			(%)			(Hari)
14	APLN	2013	4.73	1.73	16.80	84
		2014	4.15	1.80	16.98	84
		2015	4.55	1.71	17.02	88
		2016	3.65	1.58	17.06	116
		2017	6.54	1.50	17.18	86
15	ASRI	2013	6.17	1.71	16.48	80
		2014	6.95	1.66	16.64	65
		2015	3.66	1.83	16.74	89
		2016	2.53	1.81	16.82	81
		2017	6.68	1.42	16.85	74
16	BAPA	2013	2.86	0.90	12.08	83
		2014	4.00	0.77	12.08	82
		2015	0.69	0.74	12.08	60
		2016	0.93	0.67	12.10	79
		2017	7.38	0.49	12.10	60
17	BEST	2013	22.17	0.36	15.03	85
		2014	10.71	0.28	15.11	79
		2015	4.58	0.52	15.35	84
		2016	6.46	0.54	15.47	81
		2017	8.45	0.49	15.56	66
18	BIPP	2013	19.45	0.29	13.24	62
		2014	3.18	0.36	13.33	68
		2015	9.13	0.16	14.01	81
		2016	1.65	0.37	14.32	79
		2017	-1.77	0.44	14.37	78
19	BKDP	2013	-6.99	0.43	13.65	84
		2014	0.87	0.39	13.63	82
		2015	-3.57	0.38	13.58	88
		2016	-3.69	0.44	13.57	86
		2017	-5.51	0.57	13.57	74
20	BKSL	2013	5.67	0.55	16.18	74
		2014	0.42	0.58	16.10	78
		2015	0.55	0.70	16.23	84
		2016	4.95	0.59	16.25	75
		2017	3.13	0.51	16.52	81
21	BSDE	2013	12.87	0.68	16.93	45
		2014	14.20	0.52	17.15	40
		2015	6.53	0.63	17.40	43

		2016	5.32	0.57	17.46	48
		2017	11.24	0.58	17.64	45
22	COWL	2013	2.50	0.64	14.48	83
		2014	4.49	1.73	15.12	79
		2015	-5.05	2.02	15.08	89
		2016	-0.67	1.91	15.07	88
		2017	-1.93	2.17	15.09	57
23	CTRA	2013	7.03	1.06	16.82	83
		2014	7.71	1.04	16.96	82
		2015	7.18	1.01	17.08	84
		2016	4.03	1.03	17.19	88
		2017	3.21	1.05	17.27	87
24	DART	2013	3.79	0.63	15.38	84
		2014	7.98	0.58	15.45	79
		2015	7.18	0.67	15.56	89
		2016	3.16	0.67	15.62	86
		2017	0.11	0.76	15.67	86
25	DILD	2013	4.38	0.84	15.83	86
		2014	4.80	1.01	16.01	86
		2015	4.07	1.16	16.15	88
		2016	2.51	1.34	16.29	86
		2017	2.07	1.08	16.39	86
26	DUTI	2013	10.13	0.24	15.83	45
		2014	8.74	0.28	15.90	40
		2015	7.44	0.32	16.01	43
		2016	8.67	0.24	16.09	48
		2017	6.13	0.27	16.17	45
27	ELTY	2013	-1.88	0.72	16.33	153
		2014	3.27	0.91	16.49	118
		2015	-4.93	1.20	16.50	244
		2016	-3.89	1.20	16.46	163
		2017	-1.92	1.28	16.46	128
28	EMDE	2013	3.62	0.68	13.75	84
		2014	3.82	0.96	13.98	86
		2015	5.12	0.81	13.99	88
		2016	4.80	0.98	14.13	82
		2017	5.68	1.37	14.44	68
29	FMII	2013	-1.85	0.52	12.97	79
		2014	0.53	0.61	13.04	82
		2015	27.31	0.31	13.28	83
		2016	35.89	0.15	13.56	86
		2017	1.09	0.18	13.59	80
30	GAMA	2013	1.59	0.24	14.07	86

		2014	3.40	0.27	14.14	85
		2015	0.37	0.22	14.11	88
		2016	0.09	0.23	14.11	88
		2017	0.03	0.28	14.17	87
31	GMTD	2013	7.02	2.24	14.08	76
		2014	7.87	1.29	14.24	58
		2015	9.30	1.30	14.06	50
		2016	7.07	0.92	14.02	48
		2017	5.49	0.77	14.03	50
32	GPRA	2013	7.99	0.66	14.10	80
		2014	6.04	0.71	14.23	99
		2015	4.63	0.66	14.27	88
		2016	2.99	0.55	14.27	86
		2017	2.49	0.45	14.22	68
33	GWSA	2013	7.06	0.14	14.53	76
		2014	7.49	0.16	14.65	79
		2015	18.57	0.09	15.73	89
		2016	3.02	0.07	15.76	89
		2017	2.62	0.08	15.79	87
34	JRPT	2013	8.86	1.30	15.63	73
		2014	10.69	1.09	15.72	72
		2015	11.48	0.83	15.84	60
		2016	12.00	0.73	15.95	88
		2017	11.79	0.60	16.06	79
35	KIJA	2013	1.27	0.97	15.93	83
		2014	4.63	0.82	15.96	86
		2015	3.40	0.96	16.09	90
		2016	3.97	0.90	16.19	86
		2017	1.33	0.91	16.24	85
36	LCGP	2013	-0.40	0.02	14.32	127
		2014	1.01	0.07	14.37	119
		2015	-0.04	0.06	14.35	133
		2016	0.02	0.06	14.35	117
		2017	-0.81	0.03	14.32	120
37	LPCK	2013	15.32	1.12	15.16	78
		2014	19.59	0.61	15.28	56
		2015	16.71	0.51	15.52	49
		2016	9.55	0.33	15.55	53
		2017	2.98	0.60	16.33	94
38	LPKR	2013	5.09	1.21	17.26	79
		2014	8.30	1.14	17.45	62
		2015	2.48	1.18	17.54	57
		2016	2.69	1.07	17.64	58

		2017	1.51	0.90	17.85	94
39	MDLN	2013	25.41	1.06	16.08	79
		2014	6.81	0.96	16.16	79
		2015	6.80	1.12	16.37	78
		2016	3.45	1.20	16.49	61
		2017	4.21	1.06	16.50	46
40	MKPI	2013	12.88	0.48	14.86	30
		2014	10.14	1.00	15.28	37
		2015	15.58	1.02	15.56	48
		2016	18.14	0.78	15.70	48
		2017	17.48	0.50	15.74	52
41	MTLA	2013	8.50	0.61	14.86	84
		2014	9.51	0.60	14.99	84
		2015	6.63	0.64	15.10	83
		2016	8.05	0.57	15.18	83
		2017	11.31	0.59	15.40	85
42	MTSM	2013	-2.12	0.19	11.49	86
		2014	-1.19	0.13	11.43	89
		2015	-5.31	0.14	11.39	90
		2016	-2.79	0.13	11.35	86
		2017	-5.99	0.15	11.29	82
43	OMRE	2013	-2.90	0.53	13.62	79
		2014	13.13	0.26	13.61	86
		2015	-2.82	0.26	13.62	83
		2016	7.47	0.04	15.27	86
		2017	-1.56	0.04	15.26	87
44	PUDP	2013	7.20	0.32	12.81	77
		2014	3.75	0.39	12.90	75
		2015	6.19	0.44	13.01	75
		2016	4.32	0.61	13.18	74
		2017	1.19	0.51	13.13	51
45	POWN	2013	12.22	1.27	16.05	77
		2014	15.50	1.02	16.64	79
		2015	7.46	0.99	16.75	84
		2016	8.61	0.88	16.84	83
		2017	8.67	0.83	16.97	78
46	RBMS	2013	-8.80	0.24	11.98	84
		2014	1.92	0.18	11.96	37
		2015	-1.69	0.08	12.11	77
		2016	-4.01	0.03	12.03	75
		2017	6.64	0.24	12.30	79
47	RDTX	2013	12.79	0.35	14.25	72
		2014	14.16	0.22	14.31	71

		2015	13.69	0.18	14.44	75
		2016	12.37	0.15	14.56	86
		2017	10.83	0.11	14.64	82
48	RODA	2013	13.70	0.60	14.83	76
		2014	16.87	0.46	14.94	78
		2015	14.84	0.29	14.99	78
		2016	1.78	0.24	15.05	76
		2017	1.15	0.30	15.08	82
49	SCBD	2013	31.61	0.29	15.53	77
		2014	2.36	0.41	15.53	70
		2015	2.86	0.47	15.53	84
		2016	5.88	0.39	15.56	75
		2017	3.91	0.34	15.57	82
50	SMDM	2013	0.90	0.38	14.90	83
		2014	1.40	0.43	14.96	76
		2015	2.39	0.29	14.96	77
		2016	0.66	0.25	14.95	54
		2017	0.63	0.26	14.96	54
51	SMRA	2013	8.02	1.93	16.43	74
		2014	9.02	1.57	16.54	82
		2015	5.67	1.49	16.75	83
		2016	2.91	1.55	16.85	83
		2017	2.46	1.59	16.89	85

Lampiran 4

Klasifikasi ROA, DER dan Ukuran Perusahaan

Klasifikasi ROA Perusahaan *Food and Beverage*

Di Bawah Rata - Rata					Di Atas Rata - Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
AISA	AISA	AISA	AISA	AISA	DLTA	DLTA	DLTA	CEKA	DLTA
ALTO	ALTO	ALTO	ALTO	ALTO	MLBI	MLBI	ICBP	DLTA	MLBI
CEKA	CEKA	CEKA	INDF	CEKA	MYOR	SKBM	MLBI	ICBP	ULTJ
ICBP	ICBP	INDF	MYOR	ICBP	SKBM	ULTJ	MYOR	MLBI	
INDF	INDF	ROTI	ROTI	INDF	ULTJ		ULTJ	ULTJ	
ROTI	MYOR	SKBM	SKBM	MYOR					
SKLT	ROTI	SKLT	SKLT	ROTI					
STTP	SKLT	STTP	STTP	SKBM					
	STTP			SKLT					
				STTP					

Klasifikasi ROA Perusahaan *Property an Real Estate*

Di Bawah Rata - Rata					Di Atas Rata - Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
APLN	APLN	APLN	APLN	BIPP	ASRI	ASRI	BIPP	BEST	APLN
BAPA	BAPA	ASRI	ASRI	BKDP	BEST	BEST	BSDE	DUTI	ASRI
BKDP	BIPP	BAPA	BAPA	BKSL	BIPP	BSDE	CTRA	FMII	BAPA
COWL	BKDP	BEST	BIPP	COWL	BKSL	CTRA	DART	GMTD	BEST
DART	BKSL	BKDP	BKDP	CTRA	BSDE	DART	DUTI	JRPT	BSDE
DILD	COWL	BKSL	BKSL	DART	CTRA	DUTI	FMII	LPCK	DUTI
ELTY	DILD	COWL	BSDE	DILD	DUTI	GMTD	GMTD	MKPI	EMDE
EMDE	ELTY	DILD	COWL	ELTY	GMTD	GPRA	GWSA	MTLA	JRPT
FMII	EMDE	ELTY	CTRA	FMII	GPRA	GWSA	JRPT	OMRE	MKPI
GAMA	FMII	EMDE	DART	GAMA	GWSA	JRPT	LPCK	POWN	MTLA
KIJA	GAMA	GAMA	DILD	GMTD	JRPT	LPCK	MDLN	RDTX	POWN
LCGP	KIJA	GPRA	ELTY	GPRA	LPCK	LPKR	MKPI	SCBD	RBMS
LPKR	LCGP	KIJA	EMDE	GWSA	MDLN	MDLN	MTLA		RDTX
MTSM	MTSM	LCGP	GAMA	KIJA	MKPI	MKPI	PUDP		
OMRE	PUDP	LPKR	GPRA	LCGP	MTLA	MTLA	POWN		
RBMS	RBMS	MTSM	GWSA	LPCK	PUDP	OMRE	RDTX		
SMDM	SCBD	OMRE	KIJA	LPKR	POWN	POWN	RODA		
	SMDM	RBMS	LCGP	MDLN	RDTX	RDTX	SMRA		
		SCBD	LPKR	MTSM	RODA	RODA	BIPP		
		SMDM	MDLN	OMRE	SCBD	SCBD	SMRA		
			MTSM	PUDP		SMRA	BSDE		
			PUDP	RODA			CTRA		
			RBMS	SCBD			DART		
			RODA	SMDM			DUTI		
			SMDM	SMRA					
			SMRA						

Klasifikasi DER Perusahaan *Food and Beverage*

Di Bawah Rata - Rata				
2013	2014	2015	2016	2017
DLTA	DLTA	DLTA	CEKA	CEKA
ICBP	ICBP	ICBP	DLTA	DLTA
MLBI	ULTJ	STTP	ICBP	ICBP
ULTJ		ULTJ	INDF	INDF
			SKLT	SKBM
			STTP	SKLT
			ULTJ	STTP
				ULTJ

Di Atas Rata - Rata				
2013	2014	2015	2016	2017
AISA	AISA	AISA	AISA	AISA
ALTO	ALTO	ALTO	ALTO	ALTO
CEKA	CEKA	CEKA	MLBI	MLBI
INDF	INDF	INDF	MYOR	MYOR
MYOR	MLBI	MLBI	ROTI	ROTI
ROTI	MYOR	MYOR	SKBM	
SKBM	ROTI	ROTI		
SKLT	SKBM	SKBM		
STTP	SKLT	SKLT		
	STTP			

Klasifikasi DER Perusahaan *Property an Real Estate*

Di Bawah Rata - Rata				
2013	2014	2015	2016	2017
BEST	BEST	BEST	BAPA	BAPA
BIPP	BIPP	BIPP	BEST	BEST
BKDP	BKDP	BKDP	BIPP	BIPP
BKSL	BKSL	BKSL	BKDP	BKDP
BSDE	BSDE	BSDE	BKSL	BKSL
COWL	DART	DART	BSDE	BSDE
DART	DUTI	DUTI	DART	DUTI
DUTI	FMII	FMII	DUTI	FMII
EMDE	GAMA	GAMA	FMII	GAMA
FMII	GWSA	GPRA	GAMA	GPRA
GAMA	LCGP	GWSA	GPRA	GWSA
GPRA	LPCK	LCGP	GWSA	JRPT
GWSA	MTLA	LPCK	LCGP	LCGP
LCGP	MTSM	MTLA	LPCK	LPCK
MKPI	OMRE	MTSM	MTLA	MKPI
MTLA	PUDP	OMRE	MTSM	MTLA
MTSM	RBMS	PUDP	OMRE	MTSM
OMRE	RDTX	RBMS	PUDP	OMRE
PUDP	RODA	RDTX	RBMS	PUDP
RBMS	SCBD	RODA	RDTX	RBMS
RDTX	SMDM	SCBD	RODA	RDTX
RODA		SMDM	SCBD	RODA
SCBD			SMDM	SCBD
SMDM				SMDM

Di Aawah Rata - Rata				
2013	2014	2015	2016	2017
APLN	APLN	APLN	APLN	APLN
ASRI	ASRI	ASRI	ASRI	ASRI
BAPA	BAPA	BAPA	COWL	COWL
CTRA	COWL	COWL	CTRA	CTRA
DILD	CTRA	CTRA	DILD	DART
ELTY	DILD	DILD	ELTY	DILD
GMTD	ELTY	ELTY	EMDE	ELTY
JRPT	EMDE	EMDE	GMTD	EMDE
KIJA	GMTD	GMTD	JRPT	GMTD
LPCK	GPRA	JRPT	KIJA	KIJA
LPKR	JRPT	KIJA	LPKR	LPKR
MDLN	KIJA	LPKR	MDLN	MDLN
POWN	LPKR	MDLN	MKPI	POWN
SMRA	MDLN	MKPI	POWN	SMRA
	MKPI	POWN	SMRA	
	POWN	SMRA		
	SMRA			

Klasifikasi Ukuran Perusahaan Sub Sektor *Food and Beverage*

Di Bawah Rata - Rata				
2013	2014	2015	2016	2017
ALTO	ALTO	ALTO	ALTO	ALTO
CEKA	CEKA	CEKA	CEKA	CEKA
DLTA	DLTA	DLTA	DLTA	DLTA
MLBI	MLBI	MLBI	MLBI	MLBI
ROTI	ROTI	ROTI	ROTI	ROTI
SKBM	SKBM	SKBM	SKBM	SKBM
SKLT	SKLT	SKLT	SKLT	SKLT
STTP	STTP	STTP	STTP	STTP
ULTJ	ULTJ			

Di Atas Rata - Rata				
2013	2014	2015	2016	2017
AISA	AISA	AISA	AISA	AISA
ICBP	ICBP	ICBP	ICBP	ICBP
INDF	INDF	INDF	INDF	INDF
MYOR	MYOR	MYOR	MYOR	MYOR
		ULTJ	ULTJ	ULTJ

Klasifikasi Ukuran Perusahaan Sub Sektor *Property an Real Estate*

Di Bawah Rata - Rata				
2013	2014	2015	2016	2017
BAPA	BAPA	BAPA	BAPA	BAPA
BEST	BIPP	BIPP	BIPP	BIPP
BIPP	BKDP	BKDP	BKDP	BKDP
BKDP	EMDE	COWL	COWL	COWL
COWL	FMII	EMDE	EMDE	EMDE
EMDE	GAMA	FMII	FMII	FMII
FMII	GMTD	GAMA	GAMA	GAMA
GAMA	GPRA	GMTD	GMTD	GMTD
GMTD	GWSA	GPRA	GPRA	GPRA
GPRA	LCGP	LCGP	LCGP	LCGP
GWSA	MTLA	MTSM	MTSM	MTSM
LCGP	MTSM	OMRE	PUDP	PUDP
MKPI	OMRE	PUDP	RBMS	RBMS
MTLA	PUDP	RBMS	RDTX	RDTX
MTSM	RBMS	RDTX	RODA	RODA
OMRE	RDTX	RODA	SMDM	SMDM
PUDP	RODA	SMDM		
RBMS	SMDM			
RDTX				
RODA				
SMDM				

Di Atas Rata - Rata				
2013	2014	2015	2016	2017
APLN	APLN	APLN	APLN	APLN
ASRI	ASRI	ASRI	ASRI	ASRI
BKSL	BEST	BEST	BEST	BEST
BSDE	BKSL	BKSL	BKSL	BKSL
CTRA	BSDE	BSDE	BSDE	BSDE
DART	COWL	CTRA	CTRA	CTRA
DILD	CTRA	DART	DART	DART
DUTI	DART	DILD	DILD	DILD
ELTY	DILD	DUTI	DUTI	DUTI
JRPT	DUTI	ELTY	ELTY	ELTY
KIJA	ELTY	GWSA	GWSA	GWSA
LPCK	JRPT	JRPT	JRPT	JRPT
LPKR	KIJA	KIJA	KIJA	KIJA
MDLN	LPCK	LPCK	LPCK	LPCK
POWN	LPKR	LPKR	LPKR	LPKR
SCBD	MDLN	MDLN	MDLN	MDLN
SMRA	MKPI	MKPI	MKPI	MKPI
	POWN	MTLA	MTLA	MTLA
	SCBD	POWN	OMRE	OMRE
	SMRA	SCBD	POWN	POWN
		SMRA	SCBD	SCBD
			SMRA	SMRA

Klasifikasi Audit Report Lag Perusahaan Food and Beverage

Di Bawah Rata - Rata					Di Atas Rata - Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
ALTO	DLTA	CEKA	CEKA	CEKA	AISA	AISA	AISA	AISA	AISA
CEKA	ICBP	DLTA	DLTA	DLTA	ALTO	ALTO	ALTO	ALTO	ALTO
DLTA	INDF	ICBP	ICBP	ICBP		CEKA		STTP	STTP
MLBI	MLBI	INDF	INDF	INDF					
ROTI	MYOR	MLBI	MLBI	MLBI					
SKBM	ROTI	MYOR	MYOR	MYOR					
SKLT	SKBM	ROTI	ROTI	ROTI					
STTP	SKLT	SKBM	SKBM	SKBM					
	STTP	SKLT	SKLT	SKLT					
	ULTJ	STTP	ULTJ	ULTJ					
		ULTJ							

Klasifikasi Audit Report Lag Perusahaan Property an Real Estate

Di Bawah Rata - Rata					Di Atas Rata - Rata				
2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
BIPP	ASRI	BAPA	BAPA	ASRI	APLN	APLN	APLN	APLN	APLN
BKSL	BEST	BSDE	BIPP	BAPA	ASRI	BAPA	ASRI	ASRI	BKSL
BSDE	BIPP	DUTI	BKSL	BEST	BAPA	BKDP	BEST	BEST	CTRA
DUTI	BKSL	GMTD	BSDE	BIPP	BEST	CTRA	BIPP	BKDP	DART
FMII	BSDE	JRPT	DUTI	BKDP	BKDP	DILD	BKDP	COWL	DILD
GMTD	COWL	LPCK	GMTD	BSDE	COWL	ELTY	BKSL	CTRA	ELTY
GWSA	DART	LPKR	LPCK	COWL	CTRA	EMDE	COWL	CTRA	FMII
JRPT	DUTI	MDLN	LPKR	DUTI	DART	FMII	CTRA	DART	GAMA
LPCK	GMTD	MKPI	MDLN	EMDE	DILD	GAMA	DART	DILD	GWSA
LPKR	GWSA	PUDP	MKPI	GMTD	ELTY	GPRA	DILD	ELTY	KIJA
MDLN	JRPT	RBMS	PUDP	GPRA	EMDE	KIJA	ELTY	EMDE	LCGP
MKPI	LPCK	RDTX	RBMS	JRPT	GAMA	LCGP	EMDE	FMII	LPCK
OMRE	LPKR	RODA	RODA	MDLN	GPRA	MTLA	FMII	GAMA	LPKR
PUDP	MDLN	SMDM	SCBD	MKPI	KIJA	MTSM	GAMA	GPRA	MTLA
POWN	MKPI		SMDM	PUDP	LCGP	OMRE	GPRA	GWSA	MTSM
RDTX	PUDP			POWN	MTLA	SMRA	GWSA	KIJA	OMRE
RODA	POWN			RBMS	MTSM		KIJA	LCGP	RDTX
SCBD	RBMS			SMDM	RBMS		LCGP	MTLA	RODA
SMRA	RDTX				SMDM		MTLA	MTSM	SCBD
	RODA						MTSM	OMRE	SMRA
	SCBD						OMRE	POWN	
	SMDM						POWN	RDTX	
							SCBD	SMRA	
							SMRA		

Lampiran 5

Hasil Pengolahan data dengan SPSS 20

STATISTIK DESKRIPTIF

Perusahaan Sub Sektor *Food and Beverage*

Descriptive Statistics

	N	Minimum	Maximum	Mean
ROA FOOD	65	-2.27	65.72	10.7957
DER FOOD	65	.18	3.03	1.0169
SIZE FOOD	65	12.62	18.34	14.9926
ARL FOOD	65	48	180	89.20
Valid N (listwise)	65			

STATISTIK DESKRIPTIF

Perusahaan Sub Sektor *Property and Real Estate*

Descriptive Statistics

	N	Minimum	Maximum	Mean
ROA PROPERTY	190	-8.80	35.89	5.5957
DER PROPERTY	190	.02	2.24	.7045
SIZE PROPERTY	190	11.29	17.85	15.0941
ARL PROPERTY	190	30	244	79.09
Valid N (listwise)	190			

UJI KOLMOGOROV SMIRNOV
Data Awal Perusahaan Sub Sektor *Food and Beverage*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	24.75356570
	Absolute	.195
Most Extreme Differences	Positive	.195
	Negative	-.107
Kolmogorov-Smirnov Z		1.571
Asymp. Sig. (2-tailed)		.014

a. Test distribution is Normal.

b. Calculated from data.

UJI KOLMOGOROV SMIRNOV
Data Awal Perusahaan Sub Sektor *Property and Real Estate*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		190
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	20.90406949
	Absolute	.185
Most Extreme Differences	Positive	.185
	Negative	-.120
Kolmogorov-Smirnov Z		2.550
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

UJI KOLMOGOROV SMIRNOV
Setelah Mengeluarkan Data Outlier Sub Sektor *Food and Beverage*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		58
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.18716091
	Absolute	.132
Most Extreme Differences	Positive	.132
	Negative	-.067
Kolmogorov-Smirnov Z		1.006
Asymp. Sig. (2-tailed)		.264

a. Test distribution is Normal.

b. Calculated from data.

UJI KOLMOGOROV SMIRNOV
Setelah Mengeluarkan Data Outlier Sub Sektor *Property and Real Estate*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		137
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.08071907
	Absolute	.103
Most Extreme Differences	Positive	.063
	Negative	-.103
Kolmogorov-Smirnov Z		1.208
Asymp. Sig. (2-tailed)		.108

a. Test distribution is Normal.

b. Calculated from data.

HASIL UJI MULTIKOLINEARITAS
Perusahaan Sub Sektor *Food and Beverage*

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 ROA FOOD	.939	1.065
DER FOOD	.940	1.064
SIZE FOOD	.999	1.001

a. Dependent Variable: ARL FOOD

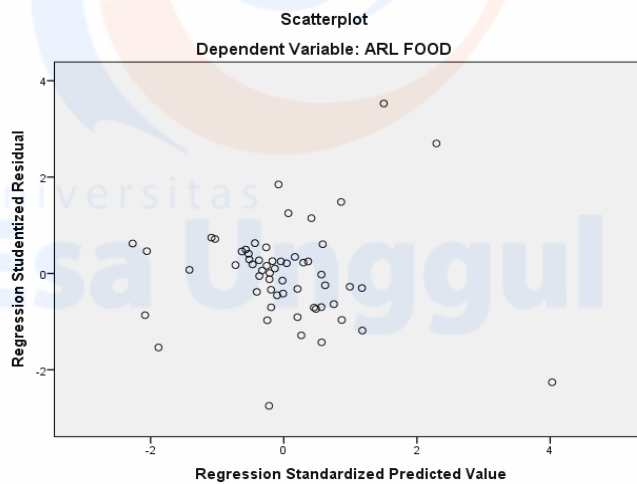
HASIL UJI MULTIKOLINEARITAS
Perusahaan Sub Sektor *Property and Real Estate*

Coefficients^a

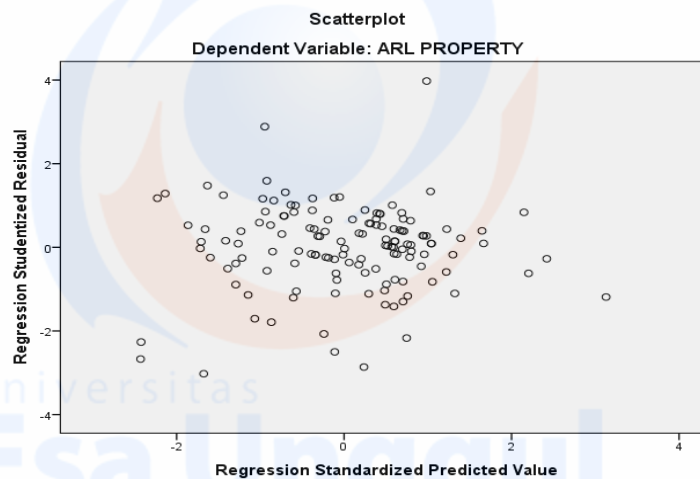
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 ROA PROPERTY	.886	1.128
DER PROPERTY	.748	1.337
SIZE PROPERTY	.676	1.478

a. Dependent Variable: ARL PROPERTY

HASIL UJI HETEROKEDASTISITAS
Perusahaan Sub Sektor *Food And Beverage*



Perusahaan Sub Sektor *Property and Real Estate*



HASIL UJI AUTOKORELASI
Perusahaan Sub Sektor *Food and Beverage*

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.413 ^a	.171	.125	.19229	1.301

a. Predictors: (Constant), SIZE FOOD, DER FOOD, ROA FOOD

b. Dependent Variable: ARL FOOD

HASIL UJI AUTOKORELASI

Perusahaan Sub Sektor *Property and Real Estate*

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.419 ^a	.175	.157	.08162	1.655

a. Predictors: (Constant), SIZE PROPERTY, ROA PROPERTY, DER PROPERTY

b. Dependent Variable: ARL PROPERTY

HASIL UJI RUN TEST

Perusahaan Sub Sektor *Food and Beverage*

Runs Test

	Unstandardized Residual
Test Value ^a	.01245
Cases < Test Value	29
Cases >= Test Value	29
Total Cases	58
Number of Runs	26
Z	-1.060
Asymp. Sig. (2-tailed)	.289

a. Median

Perusahaan Sub Sektor *Property and Real Estate*

Runs Test

	Unstandardized Residual
Test Value ^a	.00712
Cases < Test Value	68
Cases >= Test Value	69
Total Cases	137
Number of Runs	59
Z	-1.800
Asymp. Sig. (2-tailed)	.072

a. Median

HASIL UJI F

Perusahaan Sub Sektor *Food and Beverage*

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.411	3	.137	3.703	.017 ^b
	Residual	1.997	54	.037		
	Total	2.407	57			

a. Dependent Variable: ARL FOOD

b. Predictors: (Constant), SIZE FOOD, DER FOOD, ROA FOOD

Perusahaan Sub Sektor *Property and Real Estate*

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.188	3	.063	9.414	.000 ^b
	Residual	.886	133	.007		
	Total	1.074	136			

a. Dependent Variable: ARL PROPERTY

b. Predictors: (Constant), SIZE PROPERTY, ROA PROPERTY, DER PROPERTY

HASIL UJI T

Perusahaan Sub Sektor *Food and Beverage*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	4.616	.263		17.581	.000
	ROA FOOD	-.093	.028	-.426	-3.331	.002
	DER FOOD	-.029	.040	-.094	-.733	.466
	SIZE FOOD	-.001	.017	-.008	-.061	.952

a. Dependent Variable: ARL FOOD

Perusahaan Sub Sektor *Property and Real Estate*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	4.187	.088		47.524	.000
	ROA PROPERTY	-.074	.018	-.335	-4.006	.000
	DER PROPERTY	-.018	.010	-.165	-1.817	.071
	SIZE PROPERTY	.026	.006	.437	4.565	.000

a. Dependent Variable: ARL PROPERTY

HASIL UJI KOEFISIEN DETERMINASI
Perusahaan Sub Sektor *Food and Beverage*

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.413 ^a	.171	.125	.19229

a. Predictors: (Constant), SIZE FOOD, DER FOOD, ROA FOOD

Perusahaan Sub Sektor *Property and Real Estate*

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.419 ^a	.175	.157	.08162

a. Predictors: (Constant), SIZE PROPERTY, ROA PROPERTY, DER PROPERTY

PERBANDINGAN UJI F

	<i>Food and Beverage</i>	<i>Property and Real Estate</i>
Nilai sig.	0.017	0.000

PERBANDINGAN UJI T

	<i>Food and Beverage</i>			<i>Property and Real Estate</i>		
	β	Sig	Keterangan	β	Sig	Keterangan
ROA	-0.093	0.002	Berpengaruh negatif signifikan	-0.074	0.000	Berpengaruh negatif signifikan
DER	-0.029	0.466	Berpengaruh negatif tidak signifikan	-0.018	0.071	Berpengaruh negatif tidak signifikan
SIZE	-0.001	0.952	Berpengaruh negatif tidak signifikan	0.026	0.000	Berpengaruh positif signifikan