

Daftar Perusahaan yang Termasuk dalam Sampel

No.	Nama Perusahaan	Kode Perusahaan
1.	PT. Tri Banyan Tirta, Tbk	ALTO
2.	PT. Wilmar Cahaya Indonesia, Tbk	CEKA
3.	PT. Delta Djakarta, Tbk	DLTA
4.	PT. Indofood CBP Sukses Makmur, Tbk	ICBP
5.	PT. Indofood Sukses Makmur, Tbk	INDF
6.	PT. Multi Bintang Indonesia, Tbk	MLBI
7.	PT. Mayora Indah, Tbk	MYOR
8.	PT. Nippon Indosari Corpindo, Tbk	ROTI
9.	PT. Sekar Bumi, Tbk	SKBM
10.	PT. Sekar Laut, Tbk	SKLT
11.	PT. Siantar Top, Tbk	STTP
12.	PT. Ultrajaya Milk Industry & Trading Company, Tbk	ULTJ

LAMPIRAN 2

HASIL OLAH DATA SUB SEKTOR PERUSAHAAN MAKANAN DAN MINUMAN

KODE	2014			
	AUDIT DELAY	ROA	KOP	UP
ALTO	110	2.67	1	2
CEKA	85	7.58	0	24
DLTA	86	36	1	18
ICBP	71	12.56	1	4
INDF	71	8.39	1	20
MLBI	75	51.38	1	33
MYOR	86	8.66	1	24
ROTI	79	13.94	1	4
SKBM	85	18.42	1	21
SKLT	75	8.01	1	21
STTP	86	13.14	1	18
ULTJ	89	12.83	1	24

KODE	2015			
	AUDIT DELAY	ROA	KOP	UP
ALTO	141	0.84	1	3
CEKA	76	11.28	0	25
DLTA	89	21.79	1	19
ICBP	83	15.03	1	5
INDF	83	8.02	1	21
MLBI	74	44.76	1	34
MYOR	82	16.42	1	25
ROTI	84	16.76	1	5
SKBM	89	8.44	1	22
SKLT	88	8.91	1	22
STTP	81	33.83	1	19
ULTJ	86	19.57	1	25

KODE	2016			
	AUDIT DELAY	ROA	KOP	UP
ALTO	149	2.41	1	4
CEKA	80	22.34	0	26
DLTA	83	24.55	1	20
ICBP	79	16.83	1	6
INDF	79	10.08	1	22
MLBI	59	60.33	1	35
MYOR	74	17.92	1	26
ROTI	67	15.17	1	6
SKBM	86	5.79	1	23
SKLT	74	5.91	1	23
STTP	157	12.08	1	20
ULTJ	86	20.97	1	26

KODE	2017			
	AUDIT DELAY	ROA	KOP	UP
ALTO	94	-3.06	1	5
CEKA	66	11.56	0	27
DLTA	85	24.73	1	21
ICBP	75	16.51	1	7
INDF	75	9.95	1	23
MLBI	53	62.59	1	36
MYOR	74	16.5	1	27
ROTI	85	5.64	1	7
SKBM	81	3.19	1	24
SKLT	73	6.49	1	24
STTP	157	13.9	1	22
ULTJ	80	18.53	1	27

KODE	2018			
	AUDIT DELAY	ROA	KOP	UP
ALTO	100	-2.07	1	6
CEKA	74	11.71	0	28
DLTA	87	38.8	1	22
ICBP	78	18.76	1	8
INDF	78	9.47	1	24
MLBI	46	74.03	1	37
MYOR	74	14.94	1	28
ROTI	72	4.42	1	8
SKBM	81	2.6	1	25
SKLT	71	7.25	1	25
STTP	105	12.34	1	23
ULTJ	84	16.7	1	28

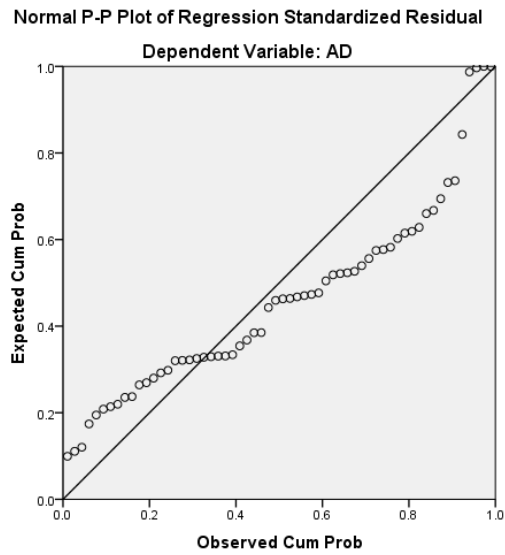
LAMPIRAN 3

HASIL UJI REGRESI

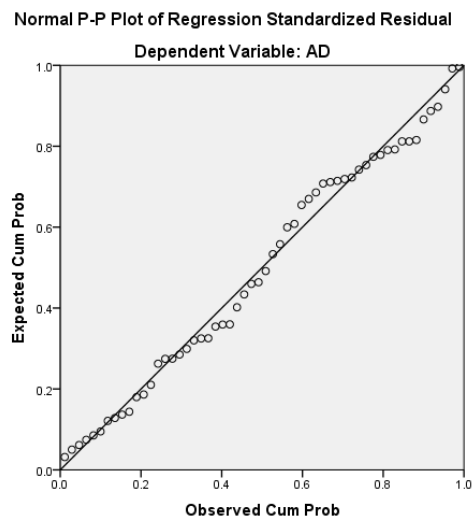
Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	60	-3.06	74.03	16.8182	15.38704
KOP	60	0	1	.92	.279
UP	60	2	37	19.78	9.334
AD	60	46	157	84.58	20.720
Valid N (listwise)	60				

Hasil Uji Normalitas Data Probability Plot



Hasil Uji Normalitas Data Probability Sesudah *Outlier*



Hasil Uji Normalitas Data One Sample Kolmogorov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	8.69216243
Most Extreme Differences	Absolute	.073
	Positive	.073
	Negative	-.070
Test Statistic		.073
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

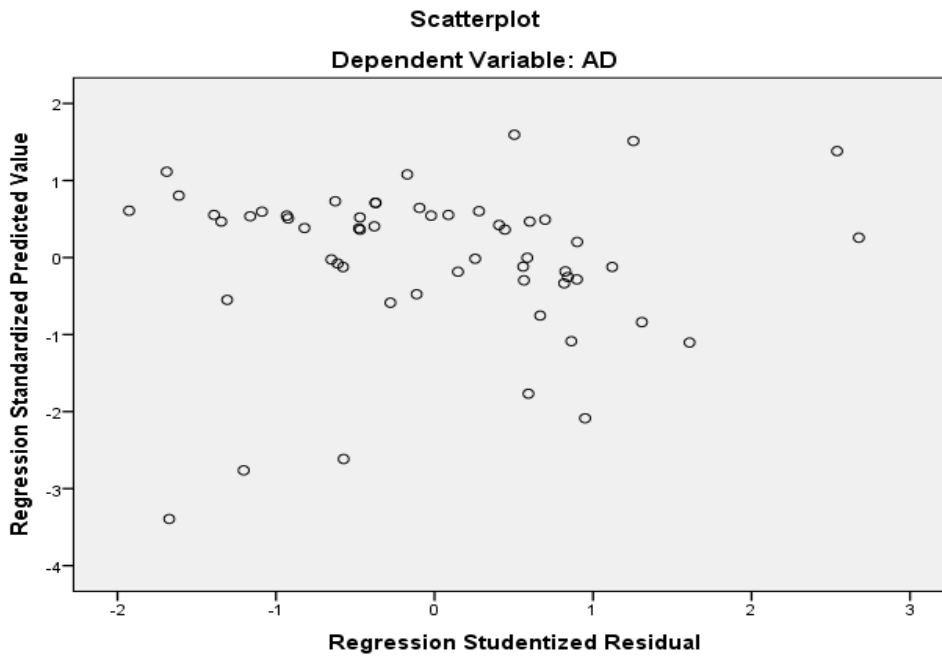
Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	85.080	5.408		15.734	0.000					
	ROA	-0.324	0.091	-0.475	-3.551	0.001	0.541	-0.442	0.402	0.714	1.401
	KOP	4.506	4.384	0.122	1.028	0.309	0.108	0.141	0.116	0.913	1.095
	UP	-0.181	0.159	-0.155	-1.140	0.259	0.416	-0.156	0.129	0.692	1.445

a. Dependent Variable: AD

Uji Heteroskedastisitas



Hasil Autokorelasi

Model Summary^b										
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	.579 ^a	0.335	0.296	8.939	0.335	8.727	3	52	0.000	1.710
a. Predictors: (Constant), UP, KOP, ROA										
b. Dependent Variable: AD										

Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	85.080	5.408		15.734	0.000					
	ROA	-0.324	0.091	-0.475	-3.551	0.001	-0.541	-0.442	0.402	0.714	1.401
	KOP	4.506	4.384	0.122	1.028	0.309	0.108	0.141	0.116	0.913	1.095
	UP	-0.181	0.159	-0.155	-1.140	0.259	0.416	-0.156	0.129	0.692	1.445

a. Dependent Variable: AD

Hasil Uji Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2092.101	3	697.367	8.727	.000 ^b
	Residual	4155.453	52	79.913		
	Total	6247.554	55			

a. Dependent Variable: AD

b. Predictors: (Constant), UP, KOP, ROA

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Coefficients^a

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	UP	-0.181	0.159	-0.155	-1.140	0.259	-0.416	-0.156	-0.129	0.692	1.445

a. Dependent Variable: AD

Hasil Uji Koefisien Determinasi

Model Summary^b

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	.579 ^a	0.335	0.296	8.939	0.335	8.727	3	52	0.000	1.710

a. Predictors: (Constant), UP, KOP, ROA

b. Dependent Variable: AD