

LAMPIRAN**Lampiran 1**

Daftar Nama Sampel Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia (BEI)

No.	Nama Perusahaan	Kode Perusahaan
1	PT. Tri Bayan 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. Prasida Aneka Niaga, Tbk	PSDN
9	PT. Nippon Indosari Corpindo, Tbk	ROTI
10	PT. Sekar Bumi, Tbk	SKBM
11	PT. Sekar Laut, Tbk	SKLT
12	PT. Siantar Top, Tbk	STTP
13	PT. Ultrajaya Milk Industry & Trading Company, Tbk	ULTJ

Lampiran 2

Data Tabulasi

Audit Report Lag							
KODE	2015	2016	2017	2018	2019	Jumlah	Rata-Rata
ALTO	141	149	94	100	107	591	118,2
CEKA	76	80	66	74	78	374	74,8
DLTA	88	83	85	87	79	422	84,4
ICBP	83	79	75	78	79	394	78,8
INDF	83	79	75	78	79	394	78,8
MLBI	74	59	53	46	52	284	56,8
MYOR	81	74	74	74	89	392	78,4
PSDN	89	86	85	90	89	439	87,8
ROTI	84	67	85	72	59	367	73,4
SKBM	89	86	81	81	89	426	85,2
SKLT	88	74	73	71	71	377	75,4

STTP	81	157	157	89	147	631	126,2
ULTJ	89	81	79	79	59	387	77,4
Rata-Rata Industri Per Tahun		88,15385	88,76923	83,23077	78,38462	82,84615	
Rata-Rata Industri Selama 5 Tahun		84,27692308					

ROA							
KODE	2015	2016	2017	2018	2019	Jumlah	Rata-Rata
ALTO	0,0084	0,0241	-0,0306	0,0207	-0,0051	0,0175	0,0035
CEKA	0,1128	0,2234	0,1156	0,1171	0,1971	0,7660	0,1532
DLTA	0,2179	0,2455	0,2473	0,2603	0,2538	1,2248	0,2450
ICBP	0,1503	0,1683	0,1651	0,1876	0,1912	0,8625	0,1725
INDF	0,0802	0,1008	0,0995	0,0947	0,1022	0,4774	0,0955
MLBI	0,4476	0,6033	0,6259	0,5722	0,59	2,8390	0,5678
MYOR	0,1642	0,1792	0,165	0,1494	0,1666	0,8244	0,1649
PSDN	-0,0064	-0,0073	0,102	0,0177	0,0282	0,1342	0,0268
ROTI	0,1676	0,1517	0,0564	0,0442	0,0762	0,4961	0,0992
SKBM	0,0844	0,0579	0,0319	0,026	0,0261	0,2263	0,0453
SKLT	0,0891	0,0591	0,0649	0,0725	0,1027	0,3883	0,0777
STTP	0,1543	0,1207	0,139	0,1285	0,2149	0,7574	0,1515
ULTJ	0,1957	0,2097	0,1853	0,1607	0,1913	0,9427	0,1885
Rata-Rata Industri Per Tahun		0,1435	0,1643	0,1513	0,1424	0,1642	
Rata-Rata Industri Selama 5 Tahun		0,1532					

DER							
KODE	2015	2016	2017	2018	2019	Jumlah	Rata-Rata
ALTO	1,328	1,423	1,6459	1,8669	1,8982	8,1620	1,6324
CEKA	1,322	0,606	0,5422	0,1969	0,2314	2,8985	0,5797
DLTA	0,2221	0,1832	0,1714	0,1864	0,175	0,9381	0,1876
ICBP	0,6208	0,5622	0,5557	0,5135	0,4514	2,7036	0,5407
INDF	1,1296	0,8701	0,8808	0,934	0,7748	4,5893	0,9179
MLBI	1,7409	1,7723	1,3571	1,4749	0,6044	6,9496	1,3899
MYOR	1,1836	1,0626	1,0309	1,0593	0,923	5,2594	1,0519
PSDN	0,9129	1,3326	1,3072	1,8722	3,3389	8,7638	1,7528

ROTI	1,277	1,0237	0,6168	0,5063	0,514	3,9378	0,7876
SKBM	1,2218	1,719	0,5862	0,7023	0,7574	4,9867	0,9973
SKLT	1,4803	0,9187	1,0687	1,2029	1,0791	5,7497	1,1499
STTP	0,9028	0,844	0,6916	0,5982	0,3415	3,3781	0,6756
ULTJ	0,2654	0,2149	0,2324	0,1635	0,1686	1,0448	0,2090
Rata-Rata Industri Per Tahun		1,046708	0,964023	0,822069	0,86748	0,86597	
Rata-Rata Industri Selama 5 Tahun		0,913252308					

Ln Penjualan							
KODE	2015	2016	2017	2018	2019	Jumlah	Rata-Rata
ALTO	26,433	26,4152	26,2922	26,3941	26,5638	132,0983	26,41966
CEKA	28,8797	29,0458	29,0798	28,9201	28,7692	144,6946	28,93892
DLTA	20,3659	20,4683	20,4713	20,6101	20,5335	102,4491	20,48982
ICBP	17,2731	17,3555	17,388	17,4639	17,5602	87,0407	17,40814
INDF	17,9754	18,0165	18,0667	18,1114	18,154	90,3240	18,0648
MLBI	14,8074	14,9983	15,0363	15,1101	15,1269	75,0790	15,0158
MYOR	30,3269	30,5406	30,6668	30,8116	30,851	153,1969	30,63938
PSDN	27,548	27,5616	27,9672	27,9193	27,8334	138,8295	27,7659
ROTI	28,4078	28,556	28,5437	28,6486	28,8361	142,9922	28,59844
SKBM	27,9402	28,0372	28,2416	28,3009	28,3752	140,8951	28,17902
SKLT	27,3368	27,4493	27,5413	27,6751	27,8788	137,8813	27,57626
STTP	28,5649	28,5977	28,6697	28,6702	28,8874	143,3899	28,67798
ULTJ	29,1112	29,1756	15,4006	15,5153	15,6467	104,8494	20,96988
Rata-Rata Industri Per Tahun		24,99772	25,09366	24,10502	24,16544	24,23202	
Rata-Rata Industri Selama 5 Tahun		24,51876923					

Lampiran 3

Data Profitabilitas, Solvabilitas, Ukuran Perusahaan dan *Audit Report Lag* Tahun 2015 – 2019

Tahun	Kode Perusahaan	X1	X2	X3	Y
		ROA	DER	SIZE	Audit Report Lag

2015	ALTO	0.0084	1.3280	26.4330	141
	CEKA	0.1128	1.3220	28.8797	76
	DLTA	0.2179	0.2221	20.3659	88
	ICBP	0.1503	0.6208	17.2731	83
	INDF	0.0802	1.1296	17.9754	83
	MLBI	0.4476	1.7409	14.8074	74
	MYOR	0.1642	1.1836	30.3269	81
	PSDN	-0.0064	0.9129	27.5480	89
	ROTI	0.1676	1.2770	28.4078	84
	SKBM	0.0844	1.2218	27.9402	89
	SKLT	0.0891	1.4803	27.3368	88
	STTP	0.1543	0.9028	28.5649	81
	ULTJ	0.1957	0.2654	29.1112	89
2016	ALTO	0.0241	1.4230	26.4152	149
	CEKA	0.2234	0.6060	29.0458	80
	DLTA	0.2455	0.1832	20.4683	83
	ICBP	0.1683	0.5622	17.3555	79
	INDF	0.1008	0.8701	18.0165	79
	MLBI	0.6033	1.7723	14.9983	59
	MYOR	0.1792	1.0626	30.5406	74
	PSDN	-0.0073	1.3326	27.5616	86
	ROTI	0.1517	1.0237	28.5560	67
	SKBM	0.0579	1.7190	28.0372	86
	SKLT	0.0591	0.9187	27.4493	74
	STTP	0.1207	0.8440	28.5977	157
	ULTJ	0.2097	0.2149	29.1756	81
2017	ALTO	-0.0306	1.6459	26.2922	94
	CEKA	0.1156	0.5422	29.0798	66
	DLTA	0.2473	0.1714	20.4713	85
	ICBP	0.1651	0.5557	17.3880	75
	INDF	0.0995	0.8808	18.0667	75
	MLBI	0.6259	1.3571	15.0363	53
	MYOR	0.1650	1.0309	30.6668	74
	PSDN	0.1020	1.3072	27.9672	85
	ROTI	0.0564	0.6168	28.5437	85
	SKBM	0.0319	0.5862	28.2416	81
	SKLT	0.0649	1.0687	27.5413	73
	STTP	0.1390	0.6916	28.6697	157
ULTJ	0.1853	0.2324	15.4006	79	
2018	ALTO	0.0207	1.8669	26.3941	100

	CEKA	0.1171	0.1969	28.9201	74
	DLTA	0.2603	0.1864	20.6101	87
	ICBP	0.1876	0.5135	17.4639	78
	INDF	0.0947	0.9340	18.1114	78
	MLBI	0.5722	1.4749	15.1101	46
	MYOR	0.1494	1.0593	30.8116	74
	PSDN	0.0177	1.8722	27.9193	90
	ROTI	0.0442	0.5063	28.6486	72
	SKBM	0.0260	0.7023	28.3009	81
	SKLT	0.0725	1.2029	27.6751	71
	STTP	0.1285	0.5982	28.6702	89
	ULTJ	0.1607	0.1635	15.5153	79
2019	ALTO	-0.0051	1.8982	26.5638	107
	CEKA	0.1971	0.2314	28.7692	78
	DLTA	0.2538	0.1750	20.5335	79
	ICBP	0.1912	0.4514	17.5602	79
	INDF	0.1022	0.7748	18.1540	79
	MLBI	0.5900	0.6044	15.1269	52
	MYOR	0.1666	0.9230	30.8510	89
	PSDN	0.0282	3.3389	27.8334	89
	ROTI	0.0762	0.5140	28.8361	59
	SKBM	0.0261	0.7574	28.3752	89
	SKLT	0.1027	1.0791	27.8788	71
	STTP	0.2149	0.3415	28.8874	147
ULTJ	0.1913	0.1686	15.6467	59	

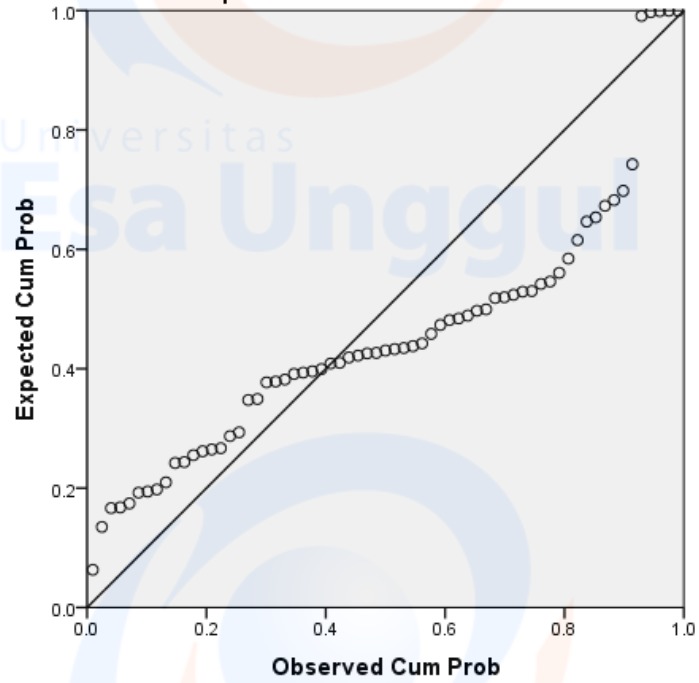
Lampiran 4
Hasil Output Komputerasi Statistik

Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	65	-.0306	.6259	.153178	.1418458
DER	65	.1635	3.3389	.913252	.5841287
SIZE	65	14.8074	30.8510	24.518769	5.4768977
ARL	65	46	157	84.28	21.986
Valid N (listwise)	65				

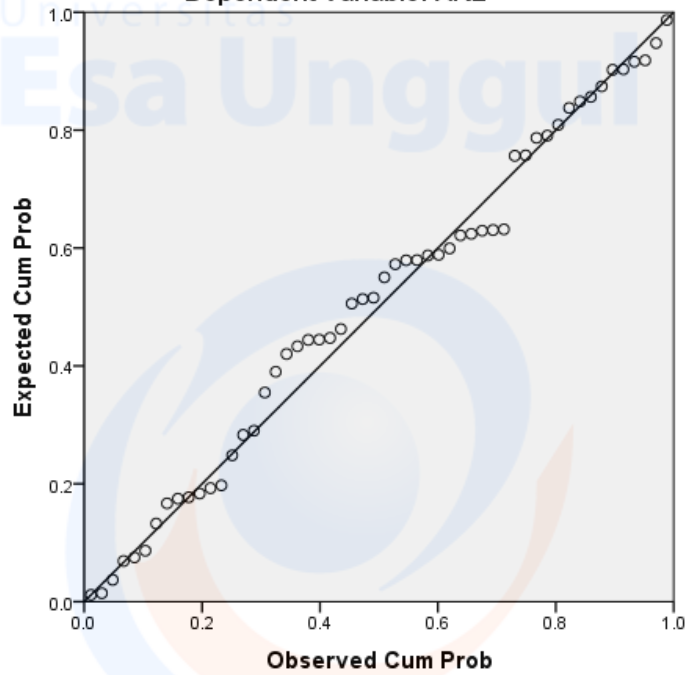
Uji Normalitas I

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: ARL



Uji Normalitas II

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: ARL



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.409 ^a	.167	.117	8.212	2.173

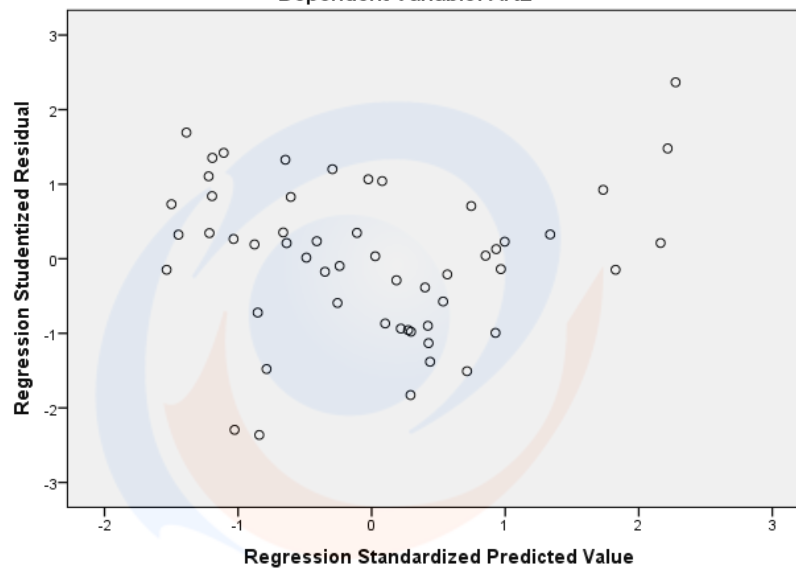
a. Predictors: (Constant), SIZE, ROA, DER

b. Dependent Variable: ARL

Uji Heteroskedastisitas

Scatterplot

Dependent Variable: ARL



Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	77.967	7.298		10.683	.000		
ROA	.293	20.202	.003	.014	.988	.556	1.800
DER	7.814	3.186	.437	2.452	.018	.524	1.907
SIZE	-.152	.241	-.089	-.630	.531	.838	1.193

a. Dependent Variable: ARL

Uji Analisis Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	77.967	7.298		10.683	.000		
ROA	.293	20.202	.003	.014	.988	.556	1.800
DER	7.814	3.186	.437	2.452	.018	.524	1.907
SIZE	-.152	.241	-.089	-.630	.531	.838	1.193

a. Dependent Variable: ARL

Uji Simultan (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	676.624	3	225.541	3.344	.026 ^b
Residual	3371.968	50	67.439		
Total	4048.593	53			

a. Dependent Variable: ARL

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

Uji Parsial (Uji Statistik t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	77.967	7.298		10.683	.000		
ROA	.293	20.202	.003	.014	.988	.556	1.800
DER	7.814	3.186	.437	2.452	.018	.524	1.907
SIZE	-.152	.241	-.089	-.630	.531	.838	1.193

a. Dependent Variable: ARL

Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.409 ^a	.167	.117	8.212	2.173

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

b. Dependent Variable: ARL