

## Lampiran

### Hasil Perhitungan *Total Asset* Tahun 2011

No	Nama Perusahaan	Tahun	Total Asset
1	PT Arpeni Pratama Line Tbk	2011	3.37
2	PT Adi Sarana Armada Tbk	2011	3.33
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2011	3.03
4	PT Cardig Aero Service Tbk	2011	3.31
5	PT Centris Multipersada Pratama Tbk	2011	3.21
6	PT Garuda Indonesia (persero) Tbk	2011	3.06
7	PT Humpuss Intermoda Transportasi Tbk	2011	3.33
8	PT Indonesia Air Transport Tbk	2011	3.3
9	PT Tanah Laut Tbk	2011	3.23
10	PT ICTS Jasa Prima Tbk	2011	3.22
11	PT Mitrabahtera Segara Sejati Tbk	2011	3.09
12	PT Mira Internasional Resources Tbk	2011	3.29
13	PT Pelayaran Nelly Dwi Putri Tbk	2011	3.27
14	PT Indo Straits Tbk	2011	3.11
15	PT Rig Tenders Indonesia Tbk	2011	3.06
16	PT Steady Safe Tbk	2011	3.21
17	PT Sidomulyo Selaras Tbk	2011	3.26
18	PT Samudera Indonesia Tbk	2011	3.12
19	PT Express Transindo Utama Tbk	2011	3.32
20	PT Pelayaran Tempura Emas Tbk	2011	3.32
21	PT Trans Power Marine Tbk	2011	3.11
22	PT Trada Maritime Tbk	2011	3.08
23	PT Panorama Transportasi Tbk	2011	3.27
24	PT Wintermar Offshore Marine Tbk	2011	3.09
25	PT Zebra Nusantara Tbk	2011	3.2

Hasil Perhitungan *Total Asset* Tahun 2012

No	Nama Perusahaan	Tahun	Total Asset
1	PT Arpeni Pratama Line Tbk	2012	3.36
2	PT Adi Sarana Armada Tbk	2012	3.35
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2012	3.05
4	PT Cardig Aero Service Tbk	2012	3.31
5	PT Centris Multipersada Pratama Tbk	2012	3.22
6	PT Garuda Indonesia (persero) Tbk	2012	3.07
7	PT Humpuss Intermoda Transportasi Tbk	2012	3.36
8	PT Indonesia Air Transport Tbk	2012	3.31
9	PT Tanah Laut Tbk	2012	3.25
10	PT ICTS Jasa Prima Tbk	2012	3.15
11	PT Mitrabahtera Segara Sejati Tbk	2012	3.08
12	PT Mira Internasional Resources Tbk	2012	3.29
13	PT Pelayaran Nelly Dwi Putri Tbk	2012	3.29
14	PT Indo Straits Tbk	2012	3.12
15	PT Rig Tenders Indonesia Tbk	2012	3.05
16	PT Steady Safe Tbk	2012	3.2
17	PT Sidomulyo Selaras Tbk	2012	3.27
18	PT Samudera Indonesia Tbk	2012	3.12
19	PT Express Transindo Utama Tbk	2012	3.34
20	PT Pelayaran Tempura Emas Tbk	2012	3.33
21	PT Trans Power Marine Tbk	2012	3.12
22	PT Trada Maritime Tbk	2012	3.09
23	PT Panorama Transportasi Tbk	2012	3.28
24	PT Wintermar Offshore Marine Tbk	2012	3.09
25	PT Zebra Nusantara Tbk	2012	3.21

Hasil Perhitungan *Profitabilitas* Tahun 2011

No	Nama Perusahaan	Tahun	<i>Total Asset</i>	Laba Bersih	<i>Profitabilitas (X2)</i>
1	PT Arpeni Pratama Line Tbk	2011	3.37	-2.4601	-0.73
2	PT Adi Sarana Armada Tbk	2011	3.33	2.3976	0.72
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2011	3.03	2.8482	0.94
4	PT Cardig Aero Service Tbk	2011	3.31	8.6722	2.62
5	PT Centris Multipersada Pratama Tbk	2011	3.21	13.0005	4.05
6	PT Garuda Indonesia (persero) Tbk	2011	3.06	4.7124	1.54
7	PT Humpuss Intermoda Transportasi Tbk	2011	3.33	9.2907	2.79
8	PT Indonesia Air Transport Tbk	2011	3.3	3.366	1.02
9	PT Tanah Laut Tbk	2011	3.23	7.3644	2.28
10	PT ICTS Jasa Prima Tbk	2011	3.22	7.5348	2.34
11	PT Mitrabahtera Segara Sejati Tbk	2011	3.09	1.6377	0.53
12	PT Mira Internasional Resources Tbk	2011	3.29	5.1982	1.58
13	PT Pelayaran Nelly Dwi Putri Tbk	2011	3.27	9.7773	2.99
14	PT Indo Straits Tbk	2011	3.11	5.9712	1.92
15	PT Rig Tenders Indonesia Tbk	2011	3.06	-2.0502	-0.67
16	PT Steady Safe Tbk	2011	3.21	4.4298	1.38
17	PT Sidomulyo Selaras Tbk	2011	3.26	4.401	1.35
18	PT Samudera Indonesia Tbk	2011	3.12	6.6768	2.14
19	PT Express Transindo Utama Tbk	2011	3.32	6.972	2.1
20	PT Pelayaran Tempura Emas Tbk	2011	3.32	4.5152	1.36
21	PT Trans Power Marine Tbk	2011	3.11	8.6147	2.77
22	PT Trada Maritime Tbk	2011	3.08	5.6672	1.84
23	PT Panorama Transportasi Tbk	2011	3.27	3.8913	1.19
24	PT Wintermar Offshore Marine Tbk	2011	3.09	6.5508	2.12
25	PT Zebra Nusantara Tbk	2011	3.2	-2.944	-0.92

Hasil Perhitungan *Profitabilitas* Tahun 2012

No	Nama Perusahaan	Tahun	<i>Total Asset</i>	Laba Bersih	<i>Profitabilitas (X2)</i>
1	PT Arpeni Pratama Line Tbk	2012	3.36	4.704	1.4
2	PT Adi Sarana Armada Tbk	2012	3.35	2.3115	0.69
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2012	3.05	5.1545	1.69
4	PT Cardig Aero Service Tbk	2012	3.31	7.5137	2.27
5	PT Centris Multipersada Pratama Tbk	2012	3.22	-4.6046	-1.43
6	PT Garuda Indonesia (persero) Tbk	2012	3.07	5.5874	1.82
7	PT Humpuss Intermoda Transportasi Tbk	2012	3.36	10.4496	3.11
8	PT Indonesia Air Transport Tbk	2012	3.31	6.5538	1.98
9	PT Tanah Laut Tbk	2012	3.25	5.59	1.72
10	PT ICTS Jasa Prima Tbk	2012	3.15	7.182	2.28
11	PT Mitrabahtera Segara Sejati Tbk	2012	3.08	7.0532	2.29
12	PT Mira Internasional Resources Tbk	2012	3.29	7.1722	2.18
13	PT Pelayaran Nelly Dwi Putri Tbk	2012	3.29	8.883	2.7
14	PT Indo Straits Tbk	2012	3.12	5.6784	1.82
15	PT Rig Tenders Indonesia Tbk	2012	3.05	4.4835	1.47
16	PT Steady Safe Tbk	2012	3.2	2.304	0.72
17	PT Sidomulyo Selaras Tbk	2012	3.27	3.0411	0.93
18	PT Samudera Indonesia Tbk	2012	3.12	4.1496	1.33
19	PT Express Transindo Utama Tbk	2012	3.34	5.9786	1.79
20	PT Pelayaran Tempura Emas Tbk	2012	3.33	7.3926	2.22
21	PT Trans Power Marine Tbk	2012	3.12	7.5816	2.43
22	PT Trada Maritime Tbk	2012	3.09	5.9946	1.94
23	PT Panorama Transportasi Tbk	2012	3.28	3.0504	0.93
24	PT Wintermar Offshore Marine Tbk	2012	3.09	6.3036	2.04
25	PT Zebra Nusantara Tbk	2012	3.21	6.099	1.9

Hasil Perhitungan *Solvabilitas* Tahun 2011

No	Nama Perusahaan	Tahun	Total Asset	Total Hutang	<i>Solvabilitas</i> (X3)
1	PT Arpeni Pratama Line Tbk	2011	3.37	17.2207	5.11
2	PT Adi Sarana Armada Tbk	2011	3.33	14.8518	4.46
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2011	3.03	13.2714	4.38
4	PT Cardig Aero Service Tbk	2011	3.31	13.571	4.1
5	PT Centris Multipersada Pratama Tbk	2011	3.21	12.2622	3.82
6	PT Garuda Indonesia (persero) Tbk	2011	3.06	12.3012	4.02
7	PT Humpuss Intermoda Transportasi Tbk	2011	3.33	14.2857	4.29
8	PT Indonesia Air Transport Tbk	2011	3.3	13.794	4.18
9	PT Tanah Laut Tbk	2011	3.23	13.6952	4.24
10	PT ICTS Jasa Prima Tbk	2011	3.22	20.6402	6.41
11	PT Mitrabahtera Segara Sejati Tbk	2011	3.09	11.433	3.7
12	PT Mira Internasional Resources Tbk	2011	3.29	10.8899	3.31
13	PT Pelayaran Nelly Dwi Putri Tbk	2011	3.27	10.5621	3.23
14	PT Indo Straits Tbk	2011	3.11	10.5429	3.39
15	PT Rig Tenders Indonesia Tbk	2011	3.06	8.0172	2.62
16	PT Steady Safe Tbk	2011	3.21	17.4303	5.43
17	PT Sidomulyo Selaras Tbk	2011	3.26	8.1174	2.49
18	PT Samudera Indonesia Tbk	2011	3.12	12.792	4.1
19	PT Express Transindo Utama Tbk	2011	3.32	14.5084	4.37
20	PT Pelayaran Tempura Emas Tbk	2011	3.32	14.3756	4.33
21	PT Trans Power Marine Tbk	2011	3.11	11.6314	3.74
22	PT Trada Maritime Tbk	2011	3.08	13.1516	4.27
23	PT Panorama Transportasi Tbk	2011	3.27	13.5378	4.14
24	PT Wintermar Offshore Marine Tbk	2011	3.09	11.8347	3.83
25	PT Zebra Nusantara Tbk	2011	3.2	13.472	4.21

Hasil Perhitungan *Solvabilitas* Tahun 2012

No	Nama Perusahaan	Tahun	<i>Total Asset</i>	<i>Total Hutang</i>	<i>Solvabilitas (X3)</i>
1	PT Arpeni Pratama Line Tbk	2012	3.36	17.7408	5.28
2	PT Adi Sarana Armada Tbk	2012	3.35	14.003	4.18
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2012	3.05	12.4745	4.09
4	PT Cardig Aero Service Tbk	2012	3.31	13.3062	4.02
5	PT Centris Multipersada Pratama Tbk	2012	3.22	12.9122	4.01
6	PT Garuda Indonesia (persero) Tbk	2012	3.07	12.3414	4.02
7	PT Humpuss Intermoda Transportasi Tbk	2012	3.36	14.9856	4.46
8	PT Indonesia Air Transport Tbk	2012	3.31	11.4857	3.47
9	PT Tanah Laut Tbk	2012	3.25	13.8125	4.25
10	PT ICTS Jasa Prima Tbk	2012	3.15	14.5845	4.63
11	PT Mitrabahtera Segara Sejati Tbk	2012	3.08	11.2728	3.66
12	PT Mira Internasional Resources Tbk	2012	3.29	10.4951	3.19
13	PT Pelayaran Nelly Dwi Putri Tbk	2012	3.29	10.7912	3.28
14	PT Indo Straits Tbk	2012	3.12	11.5752	3.71
15	PT Rig Tenders Indonesia Tbk	2012	3.05	11.285	3.7
16	PT Steady Safe Tbk	2012	3.2	18.272	5.71
17	PT Sidomulyo Selaras Tbk	2012	3.27	11.7066	3.58
18	PT Samudera Indonesia Tbk	2012	3.12	12.7608	4.09
19	PT Express Transindo Utama Tbk	2012	3.34	13.7608	4.12
20	PT Pelayaran Tempura Emas Tbk	2012	3.33	14.4855	4.35
21	PT Trans Power Marine Tbk	2012	3.12	12.4488	3.99
22	PT Trada Maritime Tbk	2012	3.09	12.6381	4.09
23	PT Panorama Transportasi Tbk	2012	3.28	14.3008	4.36
24	PT Wintermar Offshore Marine Tbk	2012	3.09	11.9274	3.86
25	PT Zebra Nusantara Tbk	2012	3.21	14.0277	4.37

Hasil Perhitungan *Audit Delay* Tahun 2011

No	Nama Perusahaan	Tahun	Tgl Periode LK	Tgl Lap Auditor	<i>Audit Delay (Y)</i>
1	PT Arpeni Pratama Line Tbk	2011	31-Des-11	11-Mar-12	70
2	PT Adi Sarana Armada Tbk	2011	31-Des-11	28-Mar-12	87
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2011	31-Des-11	16-Mar-12	75
4	PT Cardig Aero Service Tbk	2011	31-Des-11	29-Mar-12	88
5	PT Centris Multipersada Pratama Tbk	2011	31-Des-11	30-Mar-12	89
6	PT Garuda Indonesia (persero) Tbk	2011	31-Des-11	19-Mar-12	78
7	PT Humpuss Intermoda Transportasi Tbk	2011	31-Des-11	19-Mar-12	78
8	PT Indonesia Air Transport Tbk	2011	31-Des-11	20-Mar-12	79
9	PT Tanah Laut Tbk	2011	31-Des-11	17-Feb-12	47
10	PT ICTS Jasa Prima Tbk	2011	31-Des-11	30-Mar-12	89
11	PT Mitrabahera Segara Sejati Tbk	2011	31-Des-11	22-Mar-12	81
12	PT Mira Internasional Resources Tbk	2011	31-Des-11	24-Mar-12	83
13	PT Pelayaran Nelly Dwi Putri Tbk	2011	31-Des-11	9-Mar-12	68
14	PT Indo Straits Tbk	2011	31-Des-11	1-Apr-12	91
15	PT Rig Tenders Indonesia Tbk	2011	31-Des-11	29-Feb-12	59
16	PT Steady Safe Tbk	2011	31-Des-11	18-Apr-12	108
17	PT Sidomulyo Selaras Tbk	2011	31-Des-11	26-Mar-12	85
18	PT Samudera Indonesia Tbk	2011	31-Des-11	26-Mar-12	85
19	PT Express Transindo Utama Tbk	2011	31-Des-11	21-Mar-12	80
20	PT Pelayaran Tempura Emas Tbk	2011	31-Des-11	30-Mar-12	90
21	PT Trans Power Marine Tbk	2011	31-Des-11	23-Mar-12	82
22	PT Trada Maritime Tbk	2011	31-Des-11	20-Mar-12	79
23	PT Panorama Transportasi Tbk	2011	31-Des-11	29-Mar-12	88
24	PT Wintermar Offshore Marine Tbk	2011	31-Des-11	23-Mar-12	82
25	PT Zebra Nusantara Tbk	2011	31-Des-11	30-Mar-12	90

Hasil Perhitungan *Audit Delay* Tahun 2012

No	Nama Perusahaan	Tahun	Tgl Periode LK	Tgl Lap Auditor LK	<i>Audit Delay</i> (Y)
1	PT Arpeni Pratama Line Tbk	2012	31-Des-12	21-Mar-13	79
2	PT Adi Sarana Armada Tbk	2012	31-Des-12	5-Mar-13	63
3	PT Pelayaran Nasional Bina Buana Raya Tbk	2012	31-Des-12	19-Mar-13	77
4	PT Cardig Aero Service Tbk	2012	31-Des-12	27-Mar-13	85
5	PT Centris Multipersada Pratama Tbk	2012	31-Des-12	18-Mar-13	76
6	PT Garuda Indonesia (persero) Tbk	2012	31-Des-12	13-Mar-13	71
7	PT Humpuss Intermoda Transportasi Tbk	2012	31-Des-12	3-Apr-13	92
8	PT Indonesia Air Transport Tbk	2012	31-Des-12	25-Mar-13	83
9	PT Tanah Laut Tbk	2012	31-Des-12	15-Mar-13	73
10	PT ICTS Jasa Prima Tbk	2012	31-Des-12	25-Mar-13	83
11	PT Mitrabahtera Segara Sejati Tbk	2012	31-Des-12	28-Feb-13	59
12	PT Mira Internasional Resources Tbk	2012	31-Des-12	22-Mar-13	80
13	PT Pelayaran Nelly Dwi Putri Tbk	2012	31-Des-12	25-Mar-13	83
14	PT Indo Straits Tbk	2012	31-Des-12	22-Mar-13	80
15	PT Rig Tenders Indonesia Tbk	2012	31-Des-12	27-Mar-13	85
16	PT Steady Safe Tbk	2012	31-Des-12	13-Mar-13	71
17	PT Sidomulyo Selaras Tbk	2012	31-Des-12	25-Mar-13	83
18	PT Samudera Indonesia Tbk	2012	31-Des-12	2-Apr-13	91
19	PT Express Transindo Utama Tbk	2012	31-Des-12	20-Mar-13	78
20	PT Pelayaran Tempura Emas Tbk	2012	31-Des-12	28-Feb-13	59
21	PT Trans Power Marine Tbk	2012	31-Des-12	15-Mar-13	73
22	PT Trada Maritime Tbk	2012	31-Des-12	25-Apr-13	114
23	PT Panorama Transportasi Tbk	2012	31-Des-12	27-Mar-13	85
24	PT Wintermar Offshore Marine Tbk	2012	31-Des-12	25-Mar-13	83
25	PT Zebra Nusantara Tbk	2012	31-Des-12	19-Apr-13	108



## Lampiran 2

### Descriptives

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
size	50	3,03	3,37	3,2100	,10575
roa	50	-1,43	4,05	1,6294	1,03470
debt	50	2,49	6,41	4,0928	,68612
ad	50	47,0	114,0	80,780	11,9254
Valid N (listwise)	50				

### Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	debt, roa, size <sup>b</sup>	.	Enter

a. Dependent Variable: ad

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,749 <sup>a</sup>	,561	,396	12,0761	2,015

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4956.886	5	991.377	4.369	.001 <sup>a</sup>
	Residual	21331.114	84	991.377		
	Total	26288.000	88			

a. Dependent Variable: ad

b. Predictors: (Constant), debt, roa, size

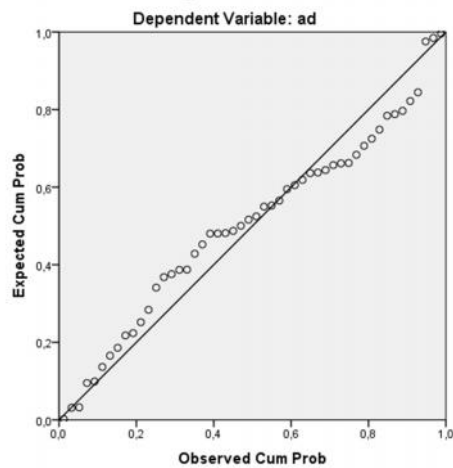
### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	88,911	52,415		6,280	,000		
	size	-6,838	16,640	-,061	-1,470	,176	,961	1,040
	roa	1,338	1,672	,116	1,912	,017	,995	1,005
	debt	2,844	2,569	,164	1,132	,272	,958	1,044

a. Dependent Variable: ad

### Charts

Normal P-P Plot of Regression Standardized Residual



Scatterplot

