

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. Bumi Teknokultura Unggul, Tbk	BTEK
3	PT. Budi Starch & Sweetener, Tbk	BUDI
4	PT. Wilmar Cahaya Indonesia, Tbk	CEKA
5	PT. Delta Djakarta, Tbk	DLTA
6	PT. Indofood CBP Sukses Makmur, Tbk	ICBP
7	PT. Indofood Sukses Makmur, Tbk	INDF
8	PT. Multi Bintang Indonesia, Tbk	MLBI
9	PT. Mayora Indah, Tbk	MYOR
10	PT. Prasadha Aneka Niaga, Tbk	PSDN
11	PT. Nippon Indosari Corporindo, Tbk	ROTI
12	PT. Sekar Bumi, Tbk	SKBM
13	PT. Sekar Laut, Tbk	SKLT
14	PT. Siantar Top, Tbk	STTP
15	PT. Tunas Baru Lampung, Tbk	TBLA
16	PT. Ultra Jaya Milk Industri & Trading Co, Tbk	ULTJ

Lampiran 2

Data Hasil Penelitian 2016-2019
Perusahaan Makanan dan Minuman

Tahun	Kode Perusahaan	Y	X1	X2	X3
		Audit Delay	Financial Distress	Profitabilitas	Umur Perusahaan
2016	ALTO	149	1,4230	0,0241	4
	BTEK	79	2,2298	0,0005	12
	BUDI	79	1,5166	0,0562	21
	CEKA	80	0,6060	0,2234	20
	DLTA	83	0,1832	0,2730	32
	ICBP	79	0,5622	0,1683	6
	INDF	79	0,8701	0,1008	22
	MLBI	59	1,7723	0,5803	22
	MYOR	74	1,0626	0,1792	26
	PSDN	86	1,3326	-0,0057	22
	ROTI	67	1,0237	0,1517	6
	SKBM	86	1,7190	0,0579	23
	SKLT	74	0,9187	0,0591	23
	STTP	157	0,8440	0,0932	20
	TBLA	69	2,6826	0,0637	16
	ULTJ	81	2,1494	0,2097	26
2017	ALTO	94	1,6459	-0,0306	5
	BTEK	71	1,6696	-0,0077	13
	BUDI	74	1,4604	0,0622	22
	CEKA	62	0,5422	0,1156	21
	DLTA	85	0,1714	0,2752	33
	ICBP	71	0,5557	0,1651	7

	INDF	71	0,8808	0,0995	23
	MLBI	53	1,3571	0,7091	23
	MYOR	74	1,0309	0,1650	27
	PSDN	84	1,3072	-0,0777	23
	ROTI	85	0,6168	0,0564	7
	SKBM	81	0,5862	0,0319	24
	SKLT	73	1,0687	0,0649	24
	STTP	157	0,6916	0,1232	21
	TBLA	74	2,5062	0,0887	17
	ULTJ	80	0,2324	0,1850	27
2018	ALTO	100	1,8669	-0,0207	6
	BTEK	78	1,2850	-0,0150	14
	BUDI	85	1,7664	0,0572	23
	CEKA	74	0,1969	0,1171	22
	DLTA	87	0,1864	0,2896	34
	ICBP	78	0,5135	0,1876	8
	INDF	78	0,9340	0,0947	24
	MLBI	46	1,4749	0,5786	24
	MYOR	74	1,0593	0,1494	28
	PSDN	85	1,8722	-0,0312	24
	ROTI	78	0,5063	0,0442	8
	SKBM	87	0,7023	0,0260	25
	SKLT	77	1,2029	0,0725	25
	STTP	89	0,5982	0,1234	22
	TBLA	87	2,4158	0,0638	18
	ULTJ	90	0,1635	0,1607	28
2019	ALTO	108	1,8982	-0,0051	7
	BTEK	80	1,3220	-0,0228	15

	BUDI	90	1,3339	0,0773	24
	CEKA	79	0,2314	0,1971	23
	DLTA	80	0,1750	0,2892	35
	ICBP	80	0,4514	0,1912	9
	INDF	80	0,7748	0,1022	25
	MLBI	51	0,6044	0,5615	25
	MYOR	90	0,9230	0,1666	29
	PSDN	90	3,3389	-0,0057	25
	ROTI	59	0,5140	0,0762	9
	SKBM	90	0,7574	0,0261	26
	SKLT	72	1,0791	0,1027	26
	STTP	148	0,3415	0,2107	23
	TBLA	90	2,2376	0,0521	19
	ULTJ	80	0,1686	0,1913	29

Lampiran 3

Data Hasil Output Komputerisasi Statistik
Perusahaan Makanan dan Minuman

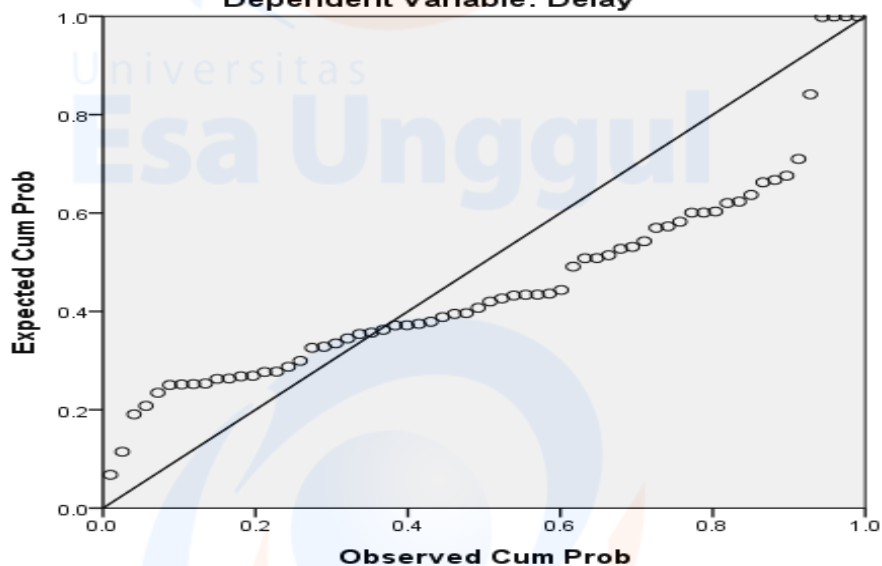
Hasil Uji Statistik Deskriptif

Descriptive Statistics

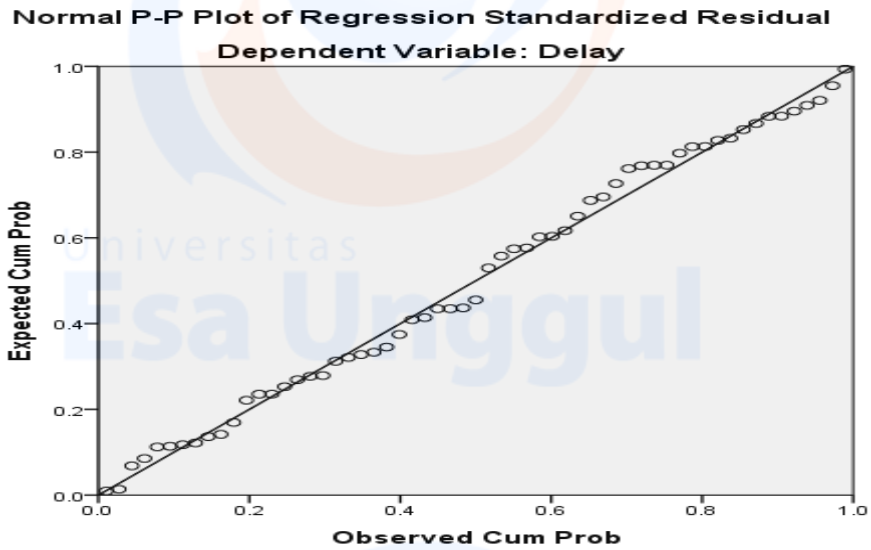
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress (X1)	64	0.16	3.34	1.0955	0.71195
Profitabilitas (X2)	64	-0.08	0.71	.1306	0.15117
Umur Perusahaan (X3)	64	4.00	35.00	20.31	7.858
Audit Delay (Y)	64	46	157	83.28	21.014
Valid N (listwise)	64				

Uji Normalitas I

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



Uji Normalitas II



Hasil Uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		58
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	7.76384053
Most Extreme Differences	Absolute	.072
	Positive	.057
	Negative	-.072
Kolmogorov-Smirnov Z		.072
Asymp. Sig. (2-tailed)		.200

a. Test distribution is Normal.

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.622 ^a	.387	.353	7.58069	1.973

Hasil Uji Multikolonieritas

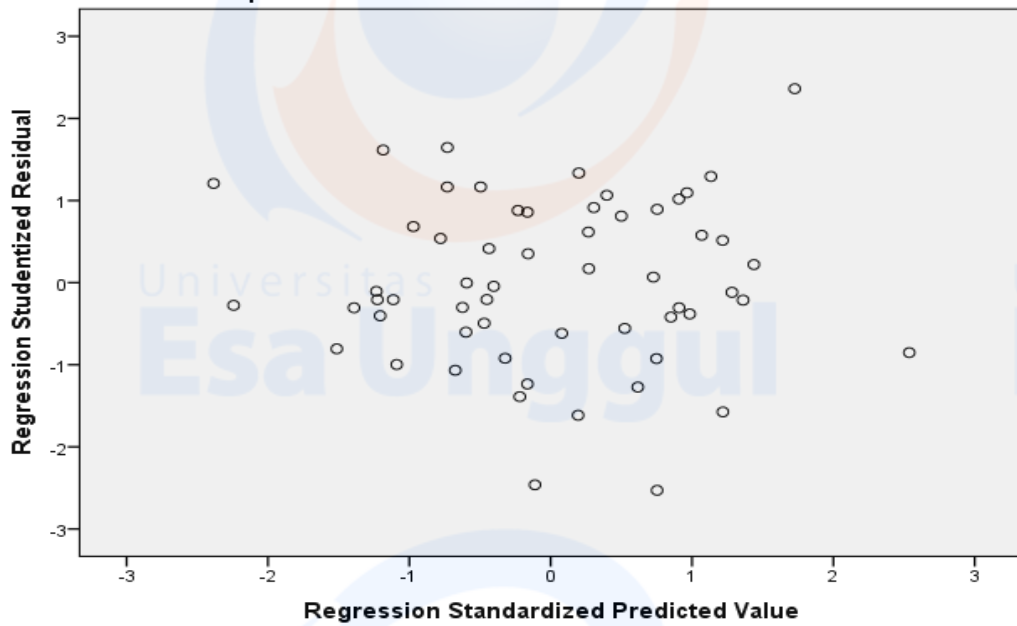
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	59.012	3.237		18.228	.000		
Lag_FinancialDistress	-.793	1.602	-.054	-.495	.622	.954	1.048
Lag_Profitabilitas	-45.505	8.096	-.626	-5.621	.000	.917	1.091
Lag_UmurPerusahaan	.421	.162	.285	2.604	.012	.950	1.052

Hasil Uji Heterokedastisitas

Scatterplot

Dependent Variable: Unstandardized Residual



Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	59.012	3.237		18.228	.000		
Lag_Financial Distress	-.793	1.602	-.054	-.495	.622	.954	1.048
Lag_Profitabilitas	-45.505	8.096	-.626	-5.621	.000	.917	1.091
Lag_Umur Perusahaan	.421	.162	.285	2.604	.012	.950	1.052

Hasil Uji Simultan (Uji F)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1955.853	3	651.951	11.345	.000 ^b
Residual	3103.209	54	57.467		
Total	5059.061	57			

Hasil Uji Parsial (Uji t)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	59.012	3.237		18.228	.000		
Lag_FinancialDistress	-.793	1.602	-.054	-.495	.622	.954	1.048
Lag_Profitabilitas	-45.505	8.096	-.626	-5.621	.000	.917	1.091
Lag_UmurPerusahaan	.421	.162	.285	2.604	.012	.950	1.052

Hasil Uji Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.622 ^a	.387	.353	7.58069	1.973