

LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan Sektor Industri Makanan dan Minuman Periode 2008 – 2014

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN
1	Akasha Wira International Tbk	ADES
2	Tiga Pilar Sejahtera Food Tbk	AISA
3	Cahaya Kalbar Tbk	CEKA
4	Delta Djakarta Tbk	DLTA
5	Indofood CBP Sukses Makmur Tbk	ICBP
6	Indofood Sukses Makmur Tbk	INDF
7	Multi Bintang Tbk	MLBI
8	Mayora Indah Tbk	MYOR
9	Prashida Aneka Niaga Tbk	PSDN
10	Nippon Indosari Corporindo Tbk	ROTI
11	Sekar Laut Tbk	SKLT
12	Siantar Top Tbk	STTP
13	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ

LAMPIRAN 2Daftar Perusahaan yang di *Outlier*

NO	KODE PERUSAHAAN	TAHUN
1	ADES	2010
2	AISA	2014
3	CEKA	2010
4	ICBP	2010
5	ICBP	2011
6	ICBP	2012
7	INDF	2008
8	INDF	2009
9	INDF	2010
10	INDF	2011
11	INDF	2012
12	INDF	2013
13	INDF	2014
14	MLBI	2009

NO	KODE PERUSAHAAN	TAHUN
15	MLBI	2010
16	MLBI	2011
17	MLBI	2012
18	MLBI	2013
19	MLBI	2014
20	MYOR	2011
21	PSDN	2009

LAMPIRAN 3

Hasil Olahan Data Tahun 2008

NO	KODE PERUSAHAAN	KA	KI	ROA	TA
1	ADES	1	0.9453	-0.1656	185015000000
2	AISA	1	0.7288	0.0521	1016957755151
3	CEKA	1	0.9201	0.0701	605545222668
4	DLTA	1	0.8459	0.1686	698296738000
5	ICBP	1	1	0.0519	10205716000000
6	INDF	1.3333	0.4653	0.0657	39591309000000
7	MLBI	1	0.8337	0.3335	941389000000
8	MYOR	1	0.3293	0.0938	2922998215036
9	PSDN	1	0.9240	0.1465	286965007378
10	ROTI	1	1	0.1958	308612794852
11	SKLT	1	0.9609	0.0367	201003449401
12	STTP	1	0.5676	0.0059	626749784472
13	ULTJ	1	0.3732	0.1564	1718997392028

LAMPIRAN 4

Hasil Olahan Data Tahun 2009

NO	KODE PERUSAHAAN	KA	KI	ROA	TA
1	ADES	1	0.9453	0.0976	178287000000
2	AISA	1	0.6431	0.0315	1568829044876
3	CEKA	1	0.9201	0.1233	568603115385
4	DLTA	1	0.8459	0.2341	760425630000
5	ICBP	1	1.0000	0.0298	10223893000000
6	INDF	1.3333	0.5005	0.1006	40382953000000
7	MLBI	1	0.8337	0.4756	993465000000
8	MYOR	1	0.3293	0.1552	3246498515952
9	PSDN	1	0.9240	0.1656	353628509667
10	ROTI	1	1.0000	0.2320	346977673235
11	SKLT	1	0.9609	0.0633	196186028659
12	STTP	1	0.5676	0.0726	548720445825
13	ULTJ	1	0.4682	0.0567	1732701994634

LAMPIRAN 5

Hasil Olahan Data Tahun 2010

NO	KODE PERUSAHAAN	KA	KI	ROA	TA
1	ADES	1	0.9385	0.1034	324493000000
2	AISA	0.6667	0.4979	0.0486	1936950000000
3	CEKA	1	0.9201	0.0474	850469914144
4	DLTA	1	0.5833	0.2723	708583733000
5	ICBP	1.3333	0.8052	0.1885	13361313000000
6	INDF	1.3333	0.5005	0.1149	47275955000000
7	MLBI	1	0.8253	0.5225	1137082000000
8	MYOR	1	0.3304	0.1497	4399191135535
9	PSDN	1	0.7209	0.0946	414611350180
10	ROTI	1	0.8500	0.2370	568265341826
11	SKLT	1	0.9609	0.0310	199375442469
12	STTP	1	0.5676	0.0711	649273975548
13	ULTJ	1	0.4661	0.1011	2006595762260

LAMPIRAN 6

Hasil Olahan Data Tahun 2011

NO	KODE PERUSAHAAN	KA	KI	ROA	TA
1	ADES	1	0.9385	0.0937	316048000000
2	AISA	1	0.5940	0.0516	3590309000000
3	CEKA	1	0.9201	0.1582	823360918368
4	DLTA	1	0.5833	0.2943	696166676000
5	ICBP	1.3333	0.8058	0.1803	15222857000000
6	INDF	1.3333	0.5007	0.1185	53585933000000
7	MLBI	1	0.8253	0.5574	1220813000000
8	MYOR	1	0.3304	0.0949	6599845533328
9	PSDN	1	0.7209	0.0881	421366403319
10	ROTI	1	0.8075	0.2041	759136918500
11	SKLT	1	0.9609	0.0374	214237879424
12	STTP	1	0.5676	0.0646	934765927864
13	ULTJ	1	0.4661	0.0719	2180516519057

LAMPIRAN 7

Hasil Olahan Data Tahun 2012

NO	KODE PERUSAHAAN	KA	KI	ROA	TA
1	ADES	1	0.9194	0.19695	389094000000
2	AISA	1	0.5347	0.08389	3867576000000
3	CEKA	1	0.9201	0.08146	1027692718504
4	DLTA	1	0.5833	0.38575	745306835000
5	ICBP	1.3333	0.8053	0.17028	17819884000000
6	INDF	1.3333	0.5007	0.10637	59389405000000
7	MLBI	1	0.8253	0.52711	1152048000000
8	MYOR	1	0.3304	0.11561	8302506241903
9	PSDN	1	0.7209	0.07441	682611125989
10	ROTI	1	0.7575	0.16581	1204944681223
11	SKLT	1	0.9609	0.04670	249746467756
12	STTP	1	0.5676	0.07450	1249840835890
13	ULTJ	1	0.4661	0.18918	2420793382029

LAMPIRAN 8

Hasil Olahan Data Tahun 2013

NO	KODE PERUSAHAAN	KA	KI	ROA	TA
1	ADES	1	0.9194	0.1342	441064000000
2	AISA	1	0.5571	0.0895	5025824000000
3	CEKA	1	0.9201	0.0809	1069627299747
4	DLTA	1	0.5833	0.4134	867040802000
5	ICBP	1	0.8053	0.1395	21267470000000
6	INDF	1	0.5007	0.0515	77611416000000
7	MLBI	1	0.8367	0.8849	1782148000000
8	MYOR	1	0.3854	0.1397	9710223454000
9	PSDN	1	0.7209	0.0634	681832333141
10	ROTI	1	0.7075	0.1157	1822689047108
11	SKLT	1	0.9609	0.0550	301989488699
12	STTP	1	0.5676	0.0971	1470059394892
13	ULTJ	1	0.4661	0.1553	2811620982142

LAMPIRAN 9

Hasil Olahan Data Tahun 2014

NO	KODE PERUSAHAAN	KA	KI	ROA	TA
1	ADES	1	0.9194	0.0822	504865000000
2	AISA	1.3333	0.5551	0.0657	7371846000000
3	CEKA	1	0.9201	0.0444	1284150037241
4	DLTA	1	0.5833	0.3826	991947134000
5	ICBP	1	0.8053	0.1360	24910211000000
6	INDF	1	0.5007	0.0725	85938885000000
7	MLBI	1	0.8367	0.4833	2231051000000
8	MYOR	1	0.3304	0.0576	10291108029334
9	PSDN	1	0.7209	-0.0305	620928440332
10	ROTI	1	0.7075	0.1180	2142894276216
11	SKLT	1	0.9609	0.0710	331574891637
12	STTP	1	0.5676	0.0987	1700204093895
13	ULTJ	1	0.4661	0.1287	2917083567355

LAMPIRAN 10

Hasil Olahan Data Manajemen Laba (Modified Jones) Tahun 2008 – 2014

NO	KODE PERUSAHAAN	TAHUN	Tait/Ait-1	NDAit	DA
1	ADES	2008	0.08958	-0.02794	0.11752
2	AISA	2008	-0.00809	-0.05072	0.04263
3	CEKA	2008	0.11226	-0.05066	0.16292
4	DLTA	2008	-0.13210	-0.01842	-0.11368
5	ICBP	2008	-0.00853	-0.05308	0.04455
6	INDF	2008	-0.05556	-0.03307	-0.02249
7	MLBI	2008	-0.31022	-0.05239	-0.25783
8	MYOR	2008	0.03052	-0.05109	0.08160
9	PSDN	2008	-0.25158	-0.02505	-0.22653
10	ROTI	2008	-0.24454	-0.08049	-0.16405
11	SKLT	2008	-0.04647	-0.02157	-0.02490
12	STTP	2008	0.02821	-0.04175	0.06996
13	ULTJ	2008	0.12685	-0.04547	0.17232
1	ADES	2009	-0.00306	-0.01833	0.01527
2	AISA	2009	-0.02147	-0.03837	0.01691
3	CEKA	2009	-0.08917	0.00654	-0.09571
4	DLTA	2009	-0.06135	-0.00936	-0.05199
5	ICBP	2009	-0.04012	-0.00132	-0.03879
6	INDF	2009	-0.00603	-0.02149	0.01546
7	MLBI	2009	-0.19813	-0.03715	-0.16099
8	MYOR	2009	-0.02541	-0.03889	0.01348
9	PSDN	2009	0.26760	-0.00582	0.27342
10	ROTI	2009	0.00334	-0.04333	0.04667
11	SKLT	2009	0.00554	-0.01258	0.01811
12	STTP	2009	-0.09395	-0.03453	-0.05941
13	ULTJ	2009	0.02645	-0.03779	0.06424
1	ADES	2010	0.34443	-0.01852	0.36295
2	AISA	2010	0.06538	-0.03077	0.09615
3	CEKA	2010	0.41551	-0.00101	0.41652
4	DLTA	2010	0.15034	0.00145	0.14889
5	ICBP	2010	-0.03911	-0.04398	0.00488
6	INDF	2010	-0.07565	-0.02372	-0.05193
7	MLBI	2010	0.12380	-0.03899	0.16279
8	MYOR	2010	0.08052	-0.04793	0.12845

NO	KODE PERUSAHAAN	TAHUN	Tait/Ait-1	NDAit	DA
9	PSDN	2010	0.08247	-0.02975	0.11222
10	ROTI	2010	0.02729	-0.07218	0.09947
11	SKLT	2010	-0.01659	-0.01745	0.00086
12	STTP	2010	0.10233	-0.04098	0.14331
13	ULTJ	2010	-0.08954	-0.04402	-0.04552
1	ADES	2011	-0.09664	-0.01612	-0.08052
2	AISA	2011	0.06210	-0.03916	0.10126
3	CEKA	2011	-0.03519	-0.02454	-0.01065
4	DLTA	2011	-0.03615	-0.00443	-0.03171
5	ICBP	2011	-0.00809	-0.01690	0.00882
6	INDF	2011	-0.00164	-0.02455	0.02291
7	MLBI	2011	-0.14456	-0.03499	-0.10957
8	MYOR	2011	0.24810	-0.04480	0.29290
9	PSDN	2011	0.00737	-0.02699	0.03437
10	ROTI	2011	-0.05719	-0.07505	0.01787
11	SKLT	2011	-0.02135	-0.01758	-0.00376
12	STTP	2011	-0.07247	-0.07267	0.00020
13	ULTJ	2011	-0.09694	-0.04221	-0.05472
1	ADES	2012	-0.01233	-0.02333	0.01099
2	AISA	2012	0.03491	-0.02981	0.06472
3	CEKA	2012	-0.14588	-0.01081	-0.13506
4	DLTA	2012	-0.05030	-0.00999	-0.04032
5	ICBP	2012	-0.05023	-0.02334	-0.02689
6	INDF	2012	-0.04926	-0.02562	-0.02364
7	MLBI	2012	-0.07082	-0.03597	-0.03484
8	MYOR	2012	-0.01300	-0.03647	0.02347
9	PSDN	2012	0.03531	-0.04512	0.08043
10	ROTI	2012	-0.05322	-0.09781	0.04459
11	SKLT	2012	-0.03406	-0.01976	-0.01430
12	STTP	2012	0.05367	-0.05468	0.10834
13	ULTJ	2012	-0.06737	-0.04012	-0.02725
1	ADES	2013	0.03997	-0.01745	0.05743
2	AISA	2013	0.06929	-0.03392	0.10321
3	CEKA	2013	0.04424	-0.03722	0.08145
4	DLTA	2013	-0.10494	-0.00812	-0.09683

NO	KODE PERUSAHAAN	TAHUN	Tait/Ait-1	NDAit	DA
5	ICBP	2013	0.01346	-0.02534	0.03880
6	INDF	2013	-0.06908	-0.03152	-0.03756
7	MLBI	2013	-0.00852	-0.09853	0.09000
8	MYOR	2013	0.00320	-0.03157	0.03477
9	PSDN	2013	-0.08823	-0.02440	-0.06384
10	ROTI	2013	-0.12994	-0.07927	-0.05067
11	SKLT	2013	-0.06188	-0.03215	-0.02973
12	STTP	2013	0.04463	-0.05107	0.09570
13	ULTJ	2013	0.05335	-0.03501	0.08835
1	ADES	2014	-0.15951	-0.02227	-0.13724
2	AISA	2014	0.00490	-0.03034	0.03523
3	CEKA	2014	0.17652	-0.03336	0.20987
4	DLTA	2014	0.14282	-0.00283	0.14565
5	ICBP	2014	-0.06250	-0.02630	-0.03619
6	INDF	2014	-0.06273	-0.02534	-0.03738
7	MLBI	2014	-0.06628	-0.04988	-0.01640
8	MYOR	2014	0.13101	-0.03327	0.16428
9	PSDN	2014	-0.07242	-0.01810	-0.05432
10	ROTI	2014	-0.09678	-0.07567	-0.02111
11	SKLT	2014	-0.02291	-0.02659	0.00369
12	STTP	2014	-0.05105	-0.04992	-0.00113
13	ULTJ	2014	0.05525	-0.03017	0.08542

LAMPIRAN 11

Hasil Output SPSS Statistik

Tabel 4.1 Hasil Statistik Deskriptif Sebelum *Outlier*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KA	91	0.6667	1.3333	1.029301	0.107122
KI	91	0.3293	1	0.708986	0.2073284
ROA	91	-0.1656	0.8849	0.147196	0.1476579
TA	91	178287000000.00	85938885000000.00	7092411464923.89	16063128214063.10
DA	91	-0.2578	0.4165	0.026232	0.1103479
Valid N (listwise)	91				

Sumber: data sekunder diolah sendiri

Tabel 4.2 Hasil Statistik Deskriptif Sesudah *Outlier*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KA	70	0.6667	1	0.995239	0.039837
KI	70	0.3293	1	0.714017	0.2126398
ROA	70	-0.1656	0.4134	0.11854	0.0958787
TA	70	178287000000.00	24910211000000.00	2445894905013.36	4340817155158.53
DA	70	-0.2578	0.2099	0.01747	0.09231
Valid N (listwise)	70				

Sumber : data sekunder diolah sendiri

Tabel 4.3 Hasil Uji Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test						
		KA	KI	ROA	TA	DA
N		70	70	70	70	70
Normal	Mean	.995239	.714017	.118540	2445894905013.36	.017470
Parameters ^{a,b}	Std. Deviation	.0398370	.2126398	.0958787	4340817155158.529	.0923100
Most Extreme Differences	Absolute	.533	.176	.144	.301	.061
	Positive	.452	.131	.144	.296	.032
	Negative	-.533	-.176	-.134	-.301	-.061
Kolmogorov-Smirnov Z		4.462	1.471	1.201	2.516	.508
Asymp. Sig. (2-tailed)		.000	.026	.111	.000	.958

a. Test distribution is Normal.

b. Calculated from data.

Sumber :data sekunder diolah sendiri

Tabel 4.4 Hasil Uji Kolmogorov Smirnov Setelah Transformasi**One-Sample Kolmogorov-Smirnov Test**

		LNKA	LNKI	ROA	LNTA	DA
N		70	70	70	70	70
Normal Parameters ^{a,b}	Mean	-.0058	-.3875	.118540	27.7206	.017470
	Std. Deviation	.04846	.33384	.0958787	1.17368	.0923100
Most Extreme Differences	Absolute	.533	.161	.144	.093	.061
	Positive	.452	.123	.144	.093	.032
	Negative	-.533	-.161	-.134	-.061	-.061
Kolmogorov-Smirnov Z		4.462	1.348	1.201	.780	.508
Asymp. Sig. (2-tailed)		.000	.053	.111	.576	.958

a. Test distribution is Normal.

b. Calculated from data.

Sumber : data sekunder diolah sendiri

Tabel 4.5 Hasil Uji Kolmogorov Smirnov Setelah Transformasi**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.08319185
Most Extreme Differences	Absolute	.054
	Positive	.054
	Negative	-.032
Kolmogorov-Smirnov Z		.452
Asymp. Sig. (2-tailed)		.987

a. Test distribution is Normal.

b. Calculated from data.

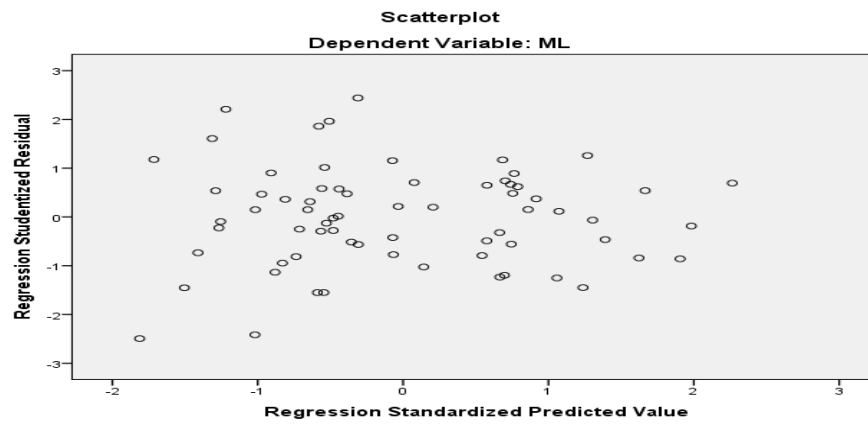
Sumber : data sekunder diolah sendiri

Tabel 4.6 Hasil Uji Multikolinearitas

Model	Collinearity Statistics ^a	
	Tolerance	VIF
(Constant)		
LNKA	.977	1.024
LNKI	.675	1.482
ROA	.975	1.026
LNTA	.691	1.447

a. Dependent Variable: DA

Sumber : Data sekunder diolah

**Gambar 4.1 Hasil Uji Heterokedastisitas****Tabel 4.7 Hasil Uji Autokorelasi**

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.433 ^a	0.188	0.138	0.0857134	1.892

a. Predictors: (Constant), LNTA, ROA, LNKA, LNKI

b. Dependent Variable: DA

Sumber : Data sekunder diolah

Tabel 4.9 Hasil Uji F
ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	.110	4	.028	3.757	.008 ^b
Residual	.478	65	.007		
Total	.588	69			

a. Dependent Variable: DA

b. Predictors: (Constant), LNTA, ROA, LNKA, LNKI

Sumber : Data sekunder diolah

Tabel 4.10 Hasil Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.058	.286		-.201	.841
LNKA	-.075	.215	-.039	-.349	.728
LNKI	-.099	.038	-.358	-2.629	.011
ROA	-.239	.109	-.248	-2.193	.032
LNTA	.002	.011	.030	.221	.826

a. Dependent Variable: DA

Sumber : Data sekunder diolah

Tabel 4.11 Hasil Uji Koefisien Determinan (R²)
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.433 ^a	.188	.138	.0857134

a. Predictors: (Constant), LNTA, ROA, LNKA, LNKI

b. Dependent Variable: DA

Sumber : Data sekunder diolah

Tabel 4.12 Hasil Uji Regresi Berganda
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
	(Constant)	-.058	.286		-.201	.841
1	LNKA	-.075	.215	-.039	-.349	.728
	LNKI	-.099	.038	-.358	-2.629	.011
	ROA	-.239	.109	-.248	-2.193	.032
	LNTA	.002	.011	.030	.221	.826

a. Dependent Variable: DA

Sumber : Data sekunder diolah