

LAMPIRAN

1. Sampel Perusahaan

No	Kode Perusahaan	Nama Perusahaan	Tanggal IPO
1	AISA	PT. Tiga Pilar Sejahtera Food Tbk	11-Jun-1997
2	ALTO	PT. Tri Banyan Tirta Tbk	10-Jul-2012
3	CEKA	PT. Cahaya Kalbar Tbk	9-Jul-1996
4	DLTA	PT. Delta Djakarta Tbk	12-Feb-1984
5	ICBP	PT. Indofood CBP Sukses Makmur Tbk	7-Oct-2010
6	INDF	PT. Indofood Sukses Makmur Tbk	14-Jul-1994
7	MLBI	PT. Multi Bintang Indonesia Tbk	17-Jan-1994
8	MYOR	PT. Mayora Indah Tbk	4-Jul-1990
9	PSDN	PT. Prashida Aneka Niaga Tbk	18-Oct-1994
10	ROTI	PT. Nippon Indosari Corporindo Tbk	28-Jun-2010
11	SKBM	PT. Sekar Bumi Tbk	28-Sep-2012
12	SKLT	PT. Sekar Laut Tbk	8-Sep-1993
13	STTP	PT. Siantar Top Tbk	16-Dec-1996
14	ULTJ	PT. Ultra Milk Industry and Trading Company Tbk	2-Jul-1990

2. Tabulasi Data

No	Tahun	LATE (Y)	SIZE (X1)	ROA (X2)	DAR (X3)	No	Tahun	LATE (Y)	SIZE (X1)	ROA (X2)	DAR (X3)
1	2012	87	28.9836	6.55873	0.47423	29	2014	59	29.6287	5.12641	0.51384
2	2012	94	27.5161	1.82919	0.62081	30	2014	110	27.8436	-0.79567	0.57056
3	2012	70	27.6583	5.67721	0.54908	31	2014	85	27.8811	3.19288	0.58140
4	2012	86	27.3371	28.63533	0.19736	32	2014	86	27.6285	28.92389	0.23765
5	2012	70	30.5076	12.85591	0.32482	33	2014	71	30.8511	10.28456	0.41732
6	2012	70	31.7140	8.05649	0.42447	34	2014	71	32.0863	6.07534	0.53212
7	2012	14	27.7726	39.35643	0.71368	35	2014	75	28.4335	35.62819	0.75178
8	2012	87	29.7476	8.96631	0.63049	36	2014	86	29.9630	0.00398	0.60409
9	2012	73	27.2492	3.75373	0.39998	37	2014	77	27.1570	-4.44423	0.40286
10	2012	37	27.8175	12.37812	0.44677	38	2014	79	28.3932	8.80344	0.55500
11	2012	86	26.3896	4.39611	0.55814	39	2014	85	27.2048	13.79749	0.52890
12	2012	70	26.2437	3.18831	0.48154	40	2014	75	26.5431	5.00278	0.59251
13	2012	86	27.8540	5.97085	0.53619	41	2014	86	28.1618	7.27181	0.52035
14	2012	84	28.5151	5.30608	0.30745	42	2014	89	28.7020	9.70009	0.22097
15	2013	105	29.2446	6.90580	0.53060	43	2015	96	29.8350	4.12483	0.56220
16	2013	162	28.0382	0.80257	0.63905	44	2015	140	27.7967	-2.06280	0.57045
17	2013	66	27.6983	6.08333	0.50611	45	2015	75	28.0270	7.17106	0.56933
18	2013	86	27.4884	31.19785	0.21969	46	2015	82	27.6686	18.49573	0.18174
19	2013	76	30.6882	0.01051	0.37624	47	2015	82	30.9105	11.00557	0.38304
20	2013	76	31.9827	4.40223	0.51178	48	2015	82	32.1510	4.03946	0.53043
21	2013	76	28.2088	62.91447	0.44587	49	2015	73	28.3734	23.65273	0.63516
22	2013	73	29.9042	10.90005	0.59899	50	2015	81	30.0596	11.02234	0.54204
23	2013	85	27.2480	3.12720	0.38753	51	2015	88	27.1536	-6.86975	0.47724
24	2013	48	28.2313	8.66935	0.56804	52	2015	83	28.6266	9.99654	0.56083
25	2013	59	26.9332	11.70837	0.59585	53	2015	88	27.3625	5.25198	0.54991
26	2013	78	26.4337	3.78822	0.53757	54	2015	85	26.6558	5.32119	0.59682
27	2013	86	28.0163	7.78452	0.52782	55	2015	80	28.2831	9.67432	0.47446
28	2013	83	28.6648	12.57039	0.28328	56	2015	88	28.8951	14.77686	0.20974

3. Tabel 4.2 Hasil Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
LATE	56	14.00	162.00	80.8929	20.09765
SIZE	56	249.746.467.756	91.831.526.000.000	9.339.408.539.646	20.568.809.073.689
ROA	56	-6,86	62.91	10.6418	11.28504
DAR	56	.18	.75	.486964	.13281
Valid N (listwise)	56				

Sumber : Hasil Olah Data SPSS 2017

4. Tabel 4.3 Hasil Uji Multikolerasi

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	SIZE	.801	1.249
	ROA	.894	1.118
	DAR	.871	1.147

a. Dependent Variable: LATE

Sumber : Hasil Olah Data SPSS 2017

5. Tabel 4.4 Hasil Uji Autokolerasi

Model	Change Statistics					Durbin-Watson
	R Square Change	F Change	df1	df2	Sig. F Change	
1	.156	3.213	3	52	.030	2.134

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

b. Dependent Variable: LATE

Sumber : Hasil Olah Data SPSS 2017

6. Tabel 4.6 Hasil Pengujian Signifikansi Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1679.680	3	559.893	3.213	.030 ^b
	Residual	9061.302	52	174.256		
	Total	10740.982	55			

a. Dependent Variable: LATE

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

Sumber : Hasil Olah Data SPSS 2017

7. Tabel 4.7 Hasil Pengujian Signifikansi Parsial (Uji T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	110.868	21.462		5.166	.000
	SIZE	-.512	.777	-.094	-.659	.513
	ROA	-.399	.170	-.316	-2.349	.023
	DAR	-28.292	14.058	-.275	-2.013	.049

a. Dependent Variable : LATE
Sumber Data SPSS diolah 20178. Tabel 4.8 Hasil Pengujian Koefisien Determinasi R²**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.395 ^a	.156	.108	13.20060

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

b. Dependent Variable: LATE

Sumber Data SPSS diolah 2017

9. Tabel 4.9 Hasil Pengujian Model Regresi

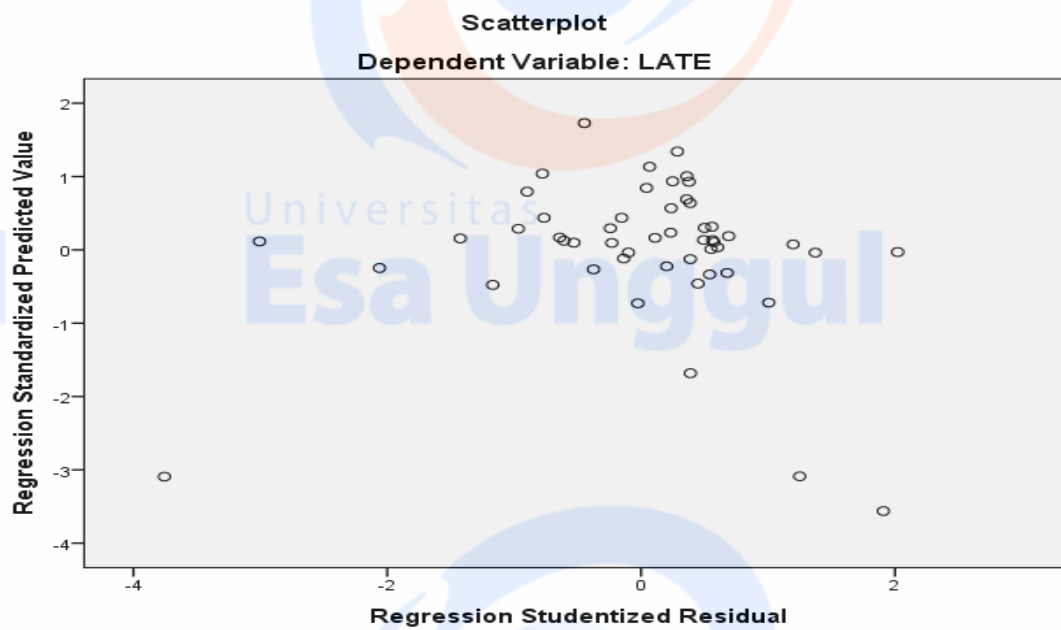
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	110.868	21.462	
	SIZE	-.512	.777	-.094
	ROA	-.399	.170	-.316
	DAR	-28.292	14.058	-.275

Dependent Variable: LATE

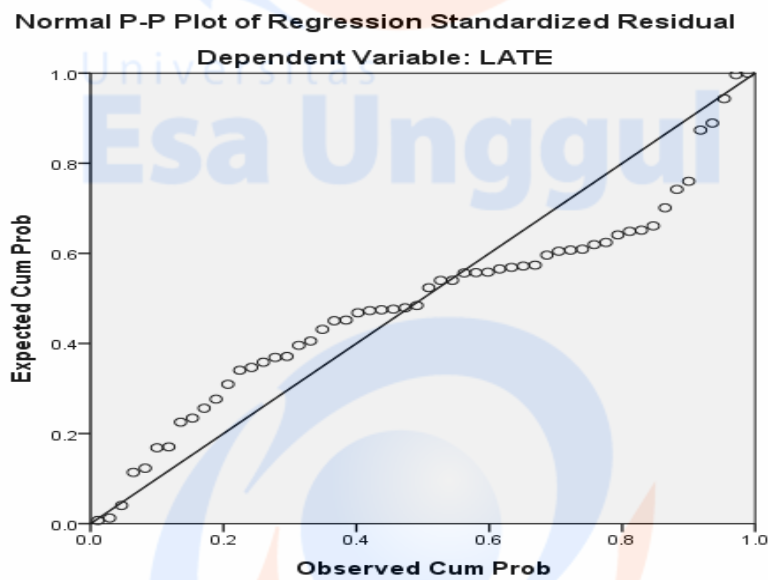
Sumber : Hasil Olah Data SPSS 2017

10. Gambar 4.2 Hasil Uji Heteroskedastisitas



Sumber : Hasil Olah Data SPSS 2017

11. Gambar 4.1 Hasil Uji Normalitas Data Probability Plot



Sumber : Hasil Olah Data SPSS 2017