

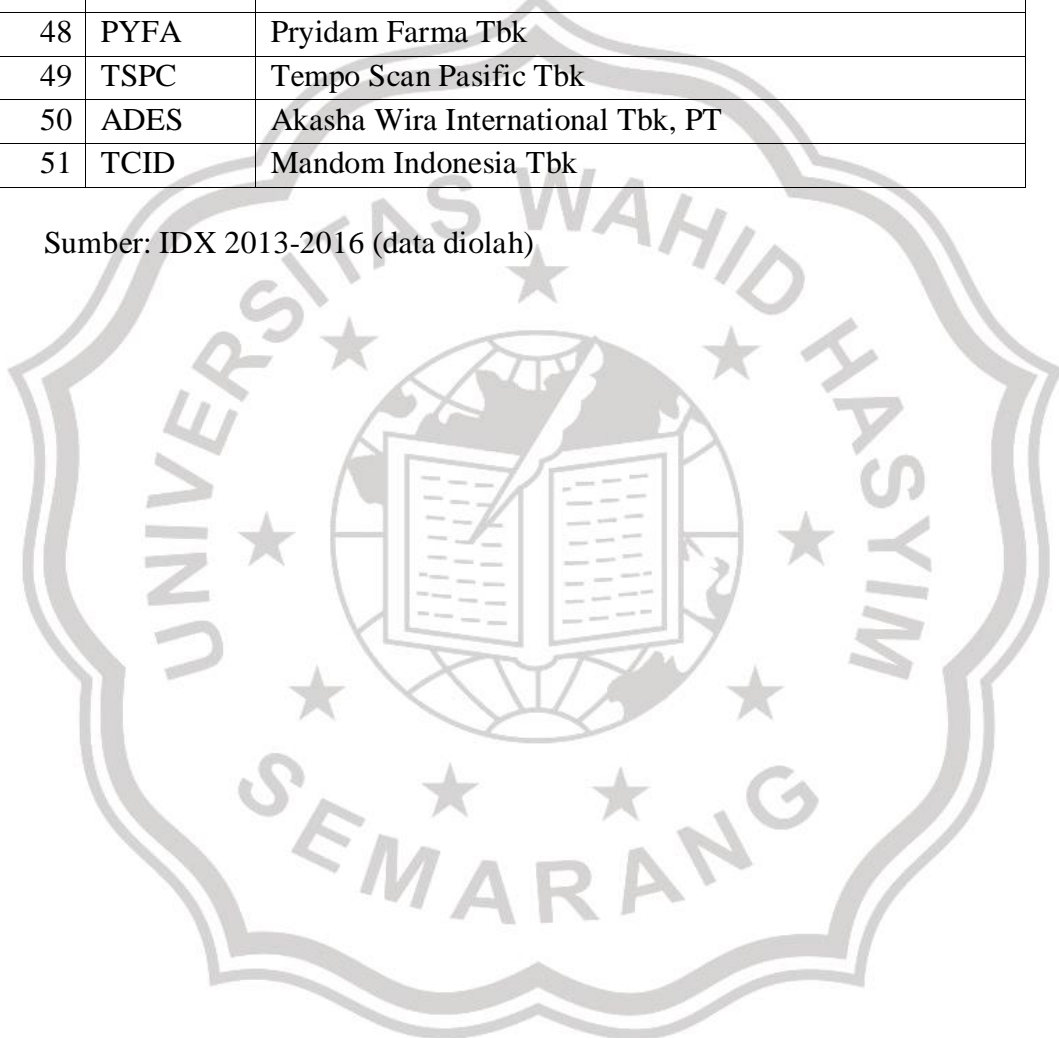


LAMPIRAN 1**DAFTAR PERUSAHAAN MANUFAKTUR SAMPEL PENELITIAN**

1	INTP	Indocement Tunggal Prakarsa Tbk
2	SMBR	Semen Baturaja (Persero) Tbk
3	SMGR	Semen Indonesia
4	AMFG	Asahimas Flat Glass Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	TOTO	Surya Toto Indonesia Tbk
7	INAI	Indal Aluminium Industry Tbk
8	LION	Lion Metal Works Tbk
9	LMSH	Lionmesh Prima Tbk
10	BUDI	Budi Startch & Sweetener Tbk
11	DPNS	Duta Pertiwi Nusantara Tbk
12	EKAD	Ekadharna International Tbk
13	INCI	Intan Wijaya International Tbk
14	SRSN	Indo Acitama Tbk
15	AKPI	Argha Karya Prima Industry Tbk
16	APLI	Asiaplast Industries Tbk
17	IGAR	Champion Pasific Indonesia Tbk
18	TRST	Trias Sentosa Tbk
19	CPIN	Charoen Pokphand Indonesia Tbk
20	JPFA	Japfa Comfeed Indonesia Tbk
21	ALDO	Alkindo Naratama Tbk
22	ASII	Astra Internasional Tbk
23	AUTO	Astra Otoparts Tbk
24	INDS	Indospring Tbk
25	NIPS	Nipress Tbk
26	SMSM	Selamat Sempurna Tbk
27	UNIT	Nusantara Inti Corpora Tbk
28	BATA	Sepatu Bata Tbk
29	KBLI	KMII Wire and Cable Tbk
30	SCCO	Supreme Cable Manufacturing and Commerce Tbk
31	AISA	Tiga Pilar Sejahtera Food Tbk, PT
32	CEKA	Wilmar Cahaya Indonesia Tbk, PT
33	DLTA	Delta Djakarta Tbk, PT
34	ICBP	Indofood CBP Sukses Makmur Tbk, PT
35	INDF	Indofood Sukses Makmur Tbk, PT
36	MLBI	Multi Bintang Indonesia Tbk, PT
37	MYOR	Mayora Indah Tbk, PT
38	ROTI	Nippon Indosari Corporindo Tbk, PT

39	SKLT	Sekar Laut Tbk, PT
40	STTP	Siantar Top Tbk, PT
41	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk, PT
42	GGRM	Gudang Garam Tbk
43	HMSP	Handjaya Mandala Sampoerna Tbk
44	WIIM	Wismilak Inti Makmur Tbk
45	KAEF	Kimia Farma (Persero) Tbk
46	KLBF	Kalbe Farma Tbk
47	MERK	Merck Indonesia Tbk
48	PYFA	Pryidam Farma Tbk
49	TSPC	Tempo Scan Pasific Tbk
50	ADES	Akasha Wira International Tbk, PT
51	TCID	Mandom Indonesia Tbk

Sumber: IDX 2013-2016 (data diolah)



LAMPIRAN 2
DATA SAMPEL PENELITIAN

NO	TAHUN	KODE	IPO	Reputasi KAP (X1)	Opini Auditor (X2)	Audit Tenure (X3)	SIZE (X4)	DER (X5)	ROA (X6)	ARL (Y)
1	2013	ADES	13 Juni 1994	0	0	1	26.8125	0.6658	0.1262	73
2	2013	AISA	11 Juni 1997	0	0	1	29.2446	1.1304	0.0691	105
3	2013	AKPI	18 Desember 1992	1	0	1	28.3656	1.0252	0.0166	78
4	2013	ALDO	12 Juli 2011	0	1	1	26.4320	1.1552	0.0749	77
5	2013	AMFG	08 Nopember 1995	1	0	1	28.8950	0.2821	0.0956	86
6	2013	APLI	01 Mei 2000	1	0	1	26.4390	0.3944	0.0062	78
7	2013	ARNA	17 Juli 2001	0	1	1	28.5360	0.5218	0.0872	50
8	2013	ASII	04 April 1990	1	1	1	32.9970	1.0152	0.1042	57
9	2013	AUTO	15 Juni 1998	1	1	1	30.1661	0.3200	0.0839	51
10	2013	BATA	24 Maret 1982	1	0	1	27.2464	0.7152	0.0652	83
11	2013	BUDI	08 Mei 1995	0	0	1	28.4993	1.6921	0.0180	80
12	2013	CEKA	9 Juli 1996	1	0	1	27.6983	1.0248	0.0608	66
13	2013	CPIN	18 Maret 1991	1	0	1	30.3861	0.5800	0.1608	85
14	2013	DLTA	12 Februari 1984	1	1	1	27.4884	0.2815	0.3120	86
15	2013	DPNS	08 Agustus 1990	0	0	1	26.2699	0.1475	0.2606	84
16	2013	EKAD	14 Agustus 1990	0	0	1	26.5627	0.4455	0.1148	76
17	2013	GGRM	27 Agustus 1990	1	0	1	31.5583	0.7259	0.0863	76
18	2013	HMSP	15 Agustus 1990	1	0	1	30.9417	0.9360	0.3948	86
19	2013	ICBP	07 Oktober 2010	1	1	1	30.6882	0.6032	0.1051	76
20	2013	IGAR	05 Nopember 1990	0	1	1	26.4750	0.3943	0.1113	45
21	2013	INAI	05 Desember 1994	0	0	1	27.3643	5.0631	0.0066	80
22	2013	INCI	24 Juli 1990	0	0	1	25.6370	0.0797	0.0759	83
23	2013	INDF	14 Juli 1994	1	1	1	31.9889	1.0351	0.0438	76
24	2013	INDS	10 Agustus 1990	0	0	1	28.4179	0.2531	0.0672	85
25	2013	INTP	05 Desember 1989	1	0	1	30.9122	0.1580	0.1884	66
26	2013	JPFA	23 Oktober 1989	0	1	1	30.3336	1.8440	0.0429	80

Lanjutan Lampiran 1

NO	TAHUN	KODE	IPO	Reputasi KAP (X1)	Opini Auditor (X2)	Audit Tenure (X3)	SIZE (X4)	DER (X5)	ROA (X6)	ARL (Y)
27	2013	KAEF	04 Juli 2001	0	1	1	28.5360	0.5218	0.0872	50
28	2013	KBLI	06 Juli 1992	1	0	1	27.9215	0.5079	0.0550	79
29	2013	KLBF	30 Juli 1991	1	0	1	30.0572	0.3312	0.1741	70
30	2013	LION	20 Agustus 1993	0	0	1	26.9350	0.1991	0.1299	85
31	2013	LMSH	04 Juni 1990	0	0	1	25.6770	0.2827	0.1015	85
32	2013	MERK	23 Juli 1981	1	0	1	27.2700	0.3606	0.2517	45
33	2013	MLBI	17 Januari 1994	1	1	1	28.2088	0.8046	0.6572	76
34	2013	MYOR	04 Juii 1990	0	0	1	29.9042	1.4652	0.1090	85
35	2013	NIPS	24 Juli 1991	0	0	1	27.4059	2.3839	0.0424	86
36	2013	PYFA	16 Oktober 2001	0	0	1	25.8887	0.8649	0.0354	69
37	2013	ROTI	28 Juni 2010	1	0	1	28.2313	1.3150	0.0867	48
38	2013	SCCO	20 Juli 1982	0	1	1	28.1975	1.4901	0.0596	80
39	2013	SKLT	08 September 1993	0	0	1	26.4337	1.1625	0.0379	78
40	2013	SMBR	28 Juni 2013	0	0	1	28.6285	0.0991	0.1151	45
41	2013	SMGR	08 Juli 1991	1	1	1	31.0583	0.4123	0.1739	45
42	2013	SMSM	09 September 1996	1	1	1	28.1623	0.6896	0.2062	84
43	2013	SRSN	11 Januari 1993	0	0	1	26.7654	0.3385	0.0380	69
44	2013	STTP	16 Desember 1996	0	0	1	28.0163	1.1178	0.0778	86
45	2013	TCID	23 September 1993	1	0	1	28.0135	0.2392	0.1092	64
46	2013	TOTO	30 Oktober 1990	1	0	1	28.1885	0.6861	0.1355	79
47	2013	TRST	02 Juli 1990	1	0	1	28.8130	0.9073	0.0101	77
48	2013	TSPC	17 Januari 1994	0	0	1	29.3189	0.4000	0.1181	76
49	2013	ULTJ	02 Juli 1990	0	1	1	28.6648	0.3952	0.1156	83
50	2013	UNIT	18 April 2002	0	0	1	26.8526	0.9030	0.0018	79
51	2013	WIIM	18 Desember 2012	0	1	1	27.8372	0.5729	0.1077	73
52	2014	ADES	13 Juni 1994	0	1	1	26.9476	0.7068	0.0614	89
53	2014	AISA	11 Juni 1997	0	0	2	29.6287	1.0518	0.0513	47
54	2014	AKPI	18 Desember 1992	1	1	2	28.4317	1.1500	0.0156	99
55	2014	ALDO	12 Juli 2011	0	0	2	26.6005	1.2382	0.0590	77
56	2014	AMFG	08 Nopember 1995	1	0	2	28.9967	0.2304	0.1170	84
57	2014	APLI	01 Mei 2000	1	0	2	26.3332	0.2125	0.0352	79
58	2014	ARNA	17 Juli 2001	1	0	1	27.8615	0.3803	0.2078	49
59	2014	ASII	04 April 1990	1	0	2	33.0950	0.9616	0.0937	57
60	2014	AUTO	15 Juni 1998	1	0	2	30.2969	0.4187	0.0665	51

Lanjutan Lampiran 1

NO	TAHUN	KODE	IPO	Reputasi KAP (X1)	Opini Auditor (X2)	Audit Tenure (X3)	SIZE (X4)	DER (X5)	ROA (X6)	ARL (Y)
61	2014	BATA	24 Maret 1982	1	0	1	27.3760	0.8058	0.0913	85
62	2014	BUDI	08 Mei 1995	0	0	2	28.5381	1.7120	0.0115	79
63	2014	CEKA	9 Juli 1996	1	0	2	27.8811	1.3889	0.0319	85
64	2014	CPIN	18 Maret 1991	1	0	2	30.6690	0.9064	0.0837	86
65	2014	DLTA	12 Februari 1984	1	1	2	27.6229	0.2976	0.2904	86
66	2014	DPNS	08 Agustus 1990	0	0	2	26.3175	0.1389	0.0540	84
67	2014	EKAD	14 Agustus 1990	0	0	2	26.7427	0.5056	0.0991	79
68	2014	GGRM	27 Agustus 1990	1	0	2	31.6953	0.7521	0.0927	83
69	2014	HMSP	15 Agustus 1990	1	0	2	30.9767	1.1026	0.3587	77
70	2014	ICBP	07 Oktober 2010	1	0	2	30.8463	0.6563	0.1016	71
71	2014	IGAR	05 Nopember 1990	0	1	1	26.5809	0.3281	0.1569	40
72	2014	INAI	05 Desember 1994	0	1	2	27.5226	5.1524	0.0246	79
73	2014	INCI	24 Juli 1990	0	0	2	25.7204	0.0793	0.0745	83
74	2014	INDF	14 Juli 1994	1	0	2	32.0847	1.0845	0.0599	71
75	2014	INDS	10 Agustus 1990	0	1	2	28.4564	0.2485	0.0559	89
76	2014	INTP	05 Desember 1989	1	0	2	30.9943	0.1654	0.1826	64
77	2014	JPFA	23 Oktober 1989	0	1	2	30.3866	1.9736	0.0245	56
78	2014	KAEF	04 Juli 2001	0	0	2	28.7190	0.6388	0.0797	51
79	2014	KBLI	06 Juli 1992	1	0	2	27.9217	0.4216	0.0524	79
80	2014	KLBF	30 Juli 1991	1	0	2	30.1507	0.2656	0.1707	71
81	2014	LION	20 Agustus 1993	0	0	2	27.1204	0.3516	0.0817	75
82	2014	LMSH	04 Juni 1990	0	0	2	25.6643	0.2067	0.0529	70
83	2014	MERK	23 Juli 1981	1	1	2	27.2978	0.2942	0.2532	58
84	2014	MLBI	17 Januari 1994	1	1	2	28.4335	3.0286	0.3563	75
85	2014	MYOR	04 Juii 1990	0	0	2	29.9623	1.5097	0.0398	86
86	2014	NIPS	24 Juli 1991	0	0	2	27.8190	1.0956	0.0415	86
87	2014	PYFA	16 Oktober 2001	0	0	2	25.8750	0.7889	0.0154	75
88	2014	ROTI	28 Juni 2010	1	0	2	28.3932	1.2319	0.0880	79
89	2014	SCCO	20 Juli 1982	0	0	2	28.1354	1.0334	0.0831	82
90	2014	SKLT	08 September 1993	0	0	2	26.5271	1.1620	0.0497	75
91	2014	SMBR	28 Juni 2013	0	0	2	28.7048	0.0770	0.1122	44

Lanjutan Lampiran 1

NO	TAHUN	KODE	IPO	Reputasi KAP (X1)	Opini Auditor (X2)	Audit Tenure (X3)	SIZE (X4)	DER (X5)	ROA (X6)	ARL (Y)
92	2014	SMGR	08 Juli 1991	1	0	2	31.1666	0.3725	0.1624	44
93	2014	SMSM	09 September 1996	1	1	2	28.1903	0.5254	0.2409	84
94	2014	SRSN	11 Januari 1993	0	0	2	26.8617	0.4091	0.0312	86
95	2014	STTP	16 Desember 1996	0	0	2	28.1618	1.0795	0.0726	86
96	2014	TCID	23 September 1993	1	0	2	28.2480	0.4439	0.0941	64
97	2014	TOTO	30 Oktober 1990	1	0	2	28.3377	0.6466	0.1449	84
98	2014	TRST	02 Juli 1990	1	0	2	28.8131	0.8514	0.0092	75
99	2014	TSPC	17 Januari 1994	0	0	2	29.3525	0.3534	0.1045	78
100	2014	ULTJ	02 Juli 1990	0	0	2	28.7016	0.2878	0.0971	89
101	2014	UNIT	18 April 2002	0	1	1	26.8117	0.8238	0.0009	84
102	2014	WIIM	18 Desember 2012	0	1	2	27.9184	0.5600	0.0843	82
103	2015	ADES	13 Juni 1994	0	0	2	27.2052	0.9893	0.0503	87
104	2015	AISA	11 Juni 1997	0	1	3	29.8350	1.2841	0.0412	96
105	2015	AKPI	18 Desember 1992	1	0	3	28.6899	1.6031	0.0096	76
106	2015	ALDO	12 Juli 2011	0	1	3	26.6259	1.1413	0.0658	77
107	2015	AMFG	08 Nopember 1995	1	0	3	29.0827	0.2596	0.0799	88
108	2015	APLI	01 Mei 2000	1	0	3	26.4554	0.3929	0.0060	87
109	2015	ARNA	17 Juli 2001	1	0	2	27.9892	0.5991	0.0498	60
110	2015	ASII	04 April 1990	1	0	3	33.1341	0.9397	0.0636	56
111	2015	AUTO	15 Juni 1998	1	0	3	30.2940	0.4136	0.0225	51
112	2015	BATA	24 Maret 1982	1	0	1	27.4019	0.4534	0.1629	87
113	2015	BUDI	08 Mei 1995	0	1	3	28.8146	1.9549	0.0065	80
114	2015	CEKA	9 Juli 1996	1	0	3	28.0270	1.3220	0.0717	75
115	2015	CPIN	18 Maret 1991	1	0	3	30.8372	0.9651	0.0742	88
116	2015	DLTA	12 Februari 1984	1	1	3	27.6686	0.2221	0.1850	88
117	2015	DPNS	08 Agustus 1990	0	0	3	26.3382	0.1375	0.0359	89
118	2015	EKAD	14 Agustus 1990	0	1	1	26.6886	0.3347	0.1207	77
119	2015	GGRM	27 Agustus 1990	1	0	3	31.7821	0.6708	0.1016	77
120	2015	HMSP	15 Agustus 1990	1	0	3	31.2689	0.1872	0.2726	60
121	2015	ICBP	07 Oktober 2010	1	0	3	30.9105	0.6208	0.1101	82
122	2015	IGAR	05 Nopember 1990	0	1	2	26.6737	0.2363	0.1339	50

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NO	TAHUN	KODE	IPO	Reputasi KAP (X1)	Opini Auditor (X2)	Audit Tenure (X3)	SIZE (X4)	DER (X5)	ROA (X6)	ARL (Y)
123	2015	INAI	05 Desember	0	1	3	27.9164	4.5469	0.0215	87
124	2015	INCI	24 Juli 1990	0	1	1	25.8564	0.1006	0.1000	70
125	2015	INDF	14 Juli 1994	1	0	3	32.1510	1.1296	0.0404	82
126	2015	INDS	10 Agustus 1990	0	0	3	28.5687	0.3308	0.0008	87
127	2015	INTP	05 Desember 1989	1	0	3	30.9502	0.1581	0.1576	69
128	2015	JPFA	23 Oktober 1989	0	1	3	30.4736	1.8086	0.0306	53
129	2015	KAEF	04 Juli 2001	0	1	3	28.8054	0.7379	0.0782	54
130	2015	KBLI	06 Juli 1992	1	1	3	28.0704	0.5105	0.0743	80
131	2015	KLBF	30 Juli 1991	1	0	3	30.2482	0.2522	0.1502	70
132	2015	LION	20 Agustus 1993	0	0	3	27.1837	0.4062	0.0720	83
133	2015	LMSH	04 Juni 1990	0	0	3	25.6195	0.1898	0.0145	83
134	2015	MERK	23 Juli 1981	1	0	3	27.1873	0.3550	0.2222	63
135	2015	MLBI	17 Januari 1994	1	1	1	28.3734	1.7409	0.2365	73
136	2015	MYOR	04 Juli 1990	0	1	3	30.0596	1.1836	0.1102	81
137	2015	NIPS	24 Juli 1991	0	1	3	28.0678	1.5414	0.0198	85
138	2015	PYFA	16 Oktober 2001	0	1	3	25.7981	0.5802	0.0193	80
139	2015	ROTI	28 Juni 2010	1	0	3	28.6266	1.2770	0.1000	83
140	2015	SCCO	20 Juli 1982	0	0	3	28.2038	0.9224	0.0897	77
141	2015	SKLT	08 September 1993	0	1	3	26.6558	1.4803	0.0532	87
142	2015	SMBR	28 Juni 2013	0	0	3	28.8154	0.1083	0.1084	46
143	2015	SMGR	08 Juli 1991	1	1	3	31.2726	0.3904	0.1186	46
144	2015	SMSM	09 September 1996	1	1	3	28.4286	0.5415	0.2078	88
145	2015	SRSN	11 Januari 1993	0	0	3	27.0760	0.6881	0.0270	70
146	2015	STTP	16 Desember 1996	0	1	3	28.2831	0.9028	0.0967	80
147	2015	TCID	23 September 1993	1	1	3	28.3644	0.2141	0.2615	62
148	2015	TOTO	30 Oktober 1990	1	0	3	28.5228	0.6356	0.1169	88
149	2015	TRST	02 Juli 1990	1	0	3	28.8422	0.7156	0.0075	73
150	2015	TSPC	17 Januari 1994	0	0	3	29.4691	0.4490	0.0842	77
151	2015	ULTJ	02 Juli 1990	0	0	3	28.8951	0.2654	0.1478	88
152	2015	UNIT	18 April 2002	0	0	2	26.8557	0.8954	0.0008	80
153	2015	WIIM	18 Desember 2012	0	1	3	27.9257	0.4228	0.0976	77
154	2016	ADES	13 Juni 1994	0	0	3	27.3664	0.9966	0.0729	83
155	2016	AISA	11 Juni 1997	0	0	4	29.8561	1.1702	0.0777	116

Lanjutan Lampiran 1

NO	TAHUN	KODE	IPO	Reputasi KAP (X1)	Opini Auditor (X2)	Audit Tenure (X3)	SIZE (X4)	DER (X5)	ROA (X6)	ARL (Y)
156	2016	AKPI	18 Desember 1992	1	0	4	28.5926	1.3356	0.0200	81
157	2016	ALDO	12 Juli 2011	0	1	1	26.7402	1.0426	0.0615	76
158	2016	AMFG	08 Nopember 1995	1	0	4	29.3367	0.5294	0.0473	88
159	2016	APLI	01 Mei 2000	1	0	4	26.4742	0.2757	0.0798	73
160	2016	ARNA	17 Juli 2001	1	0	3	28.0649	0.6277	0.0592	67
161	2016	ASII	04 April 1990	1	0	4	33.1988	0.8716	0.0699	58
162	2016	AUTO	15 Juni 1998	1	0	4	30.3129	0.3868	0.0331	51
163	2016	BATA	24 Maret 1982	1	0	3	27.4138	0.4444	0.0525	89
164	2016	BUDI	08 Mei 1995	0	0	1	28.7066	1.5166	0.0132	79
165	2016	CEKA	9 Juli 1996	1	0	4	27.9859	0.6060	0.1751	80
166	2016	CPIN	18 Maret 1991	1	1	4	30.8176	0.7097	0.0919	88
167	2016	DLTA	12 Februari 1984	1	1	2	27.8115	0.1832	0.2125	83
168	2016	DPNS	08 Agustus 1990	0	0	4	26.4141	0.1248	0.0338	79
169	2016	EKAD	14 Agustus 1990	0	1	1	27.2779	0.1867	0.1291	76
170	2016	GGRM	27 Agustus 1990	1	0	4	31.7734	0.5911	0.1060	81
171	2016	HMSP	15 Agustus 1990	1	0	4	31.3807	0.2438	0.3002	65
172	2016	ICBP	07 Oktober 2010	1	0	4	30.9949	0.5622	0.1256	79
173	2016	IGAR	05 Nopember 1990	0	1	3	26.8088	0.1758	0.1577	48
174	2016	INAI	05 Desember 1994	0	0	4	27.9230	4.1897	0.0266	82
175	2016	INCI	24 Juli 1990	0	1	2	26.3193	0.1092	0.0371	83
176	2016	INDF	14 Juli 1994	1	0	4	32.0399	0.8701	0.0591	89
177	2016	INDS	10 Agustus 1990	0	0	4	28.5382	0.1979	0.0200	83
178	2016	INTP	05 Desember 1989	1	0	4	31.0372	0.1535	0.1284	72
179	2016	JPFA	23 Oktober 1989	0	0	1	30.5886	1.0539	0.1128	58
180	2016	KAEF	04 Juli 2001	0	1	1	29.1598	1.0307	0.0589	54
181	2016	KBLI	06 Juli 1992	1	0	4	28.2577	0.4163	0.1787	80
182	2016	KLBF	30 Juli 1991	1	0	4	30.3540	0.2216	0.1544	76
183	2016	LION	20 Agustus 1993	0	0	4	27.2539	0.4573	0.0617	74
184	2016	LMSH	04 Juni 1990	0	0	4	25.8160	0.3879	0.0384	74
185	2016	MERK	23 Juli 1981	1	0	4	27.3352	0.2768	0.2068	60
186	2016	MLBI	17 Januari 1994	1	1	2	28.4530	1.7723	0.4317	59

Lanjutan Lampiran 1

NO	TAHUN	KODE	IPO	Reputasi KAP (X1)	Opini Auditor (X2)	Audit Tenure (X3)	SIZE (X4)	DER (X5)	ROA (X6)	ARL (Y)
187	2016	MYOR	04 Juii 1990	0	0	1	30.1900	1.0626	0.1075	74
188	2016	NIPS	24 Juli 1991	0	0	4	28.2065	1.1101	0.0369	139
189	2016	PYFA	16 Oktober 2001	0	0	4	25.8416	0.5834	0.0308	76
190	2016	ROTI	28 Juni 2010	1	0	4	28.7025	1.0237	0.0958	67
191	2016	SCCO	20 Juli 1982	0	0	4	28.5271	1.0075	0.1390	76
192	2016	SKLT	08 September 1993	0	0	4	27.0658	0.9187	0.0363	74
193	2016	SMBR	28 Juni 2013	0	1	4	29.1055	0.3999	0.0593	45
194	2016	SMGR	08 Juli 1991	1	0	1	31.4204	0.4465	0.1025	48
195	2016	SMSM	09 September 1996	1	0	4	28.4441	0.0428	0.2227	88
196	2016	SRSN	11 Januari 1993	0	0	4	27.2986	0.7837	0.0154	76
197	2016	STTP	16 Desember 1996	0	0	4	28.4796	0.9995	0.0745	157
198	2016	TCID	23 September 1993	1	0	4	28.4127	0.2254	0.0742	62
199	2016	TOTO	30 Oktober 1990	1	0	4	28.5794	0.6940	0.0653	86
200	2016	TRST	02 Juli 1990	1	0	4	28.8221	0.7029	0.0103	76
201	2016	TSPC	17 Januari 1994	0	0	4	29.5159	0.4208	0.0828	74
202	2016	ULTJ	02 Juli 1990	0	0	4	29.0754	0.2149	0.1674	81
203	2016	UNIT	18 April 2002	0	0	3	26.7938	0.7741	0.0020	82
204	2016	WIIM	18 Desember 2012	0	1	4	27.9338	0.3658	0.0785	86

LAMPIRAN 3
HASIL PENGOLAHAN SPSS

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KAP	204	.00	1.00	.4853	.50101
OA	204	.00	1.00	.2892	.45451
TENURE	204	1.00	4.00	2.2598	1.09910
SIZE	204	25.6195	33.1988	28.526181	1.7197478
DER	204	.0428	5.1524	.778186	.7424489
ROA	204	.0008	.6572	.099021	.0862906
ARL	204	40.00	157.00	75.2892	15.13160
Valid N (listwise)	204				

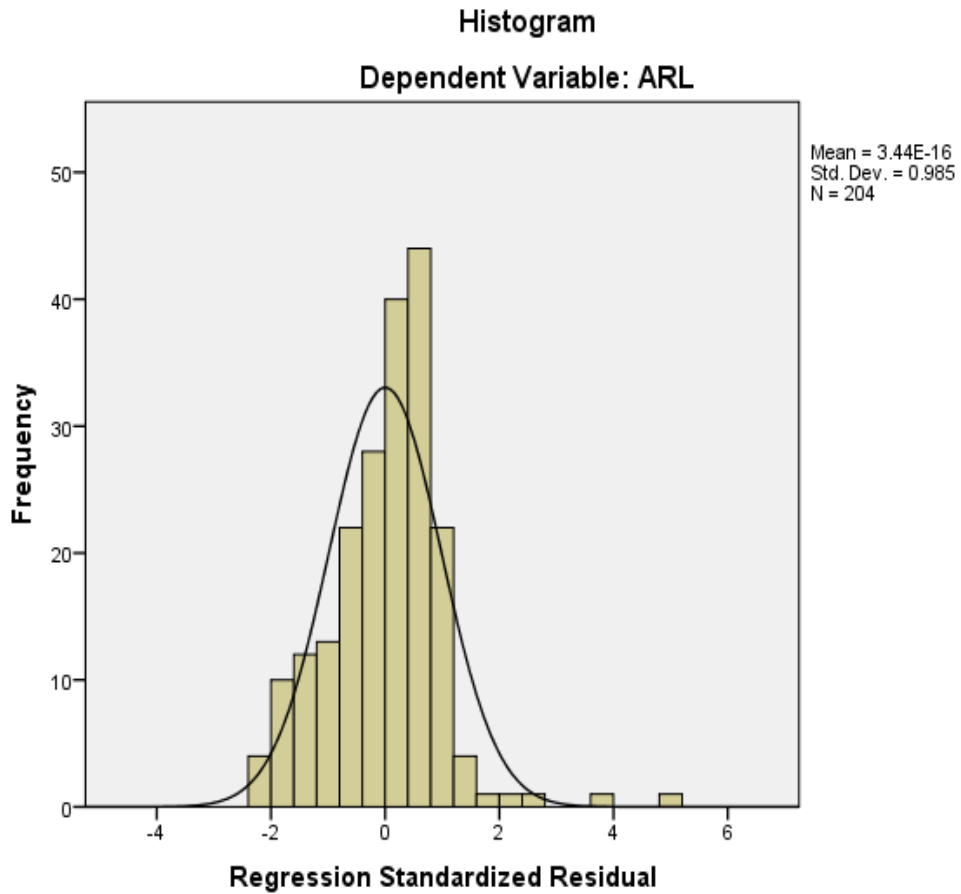
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

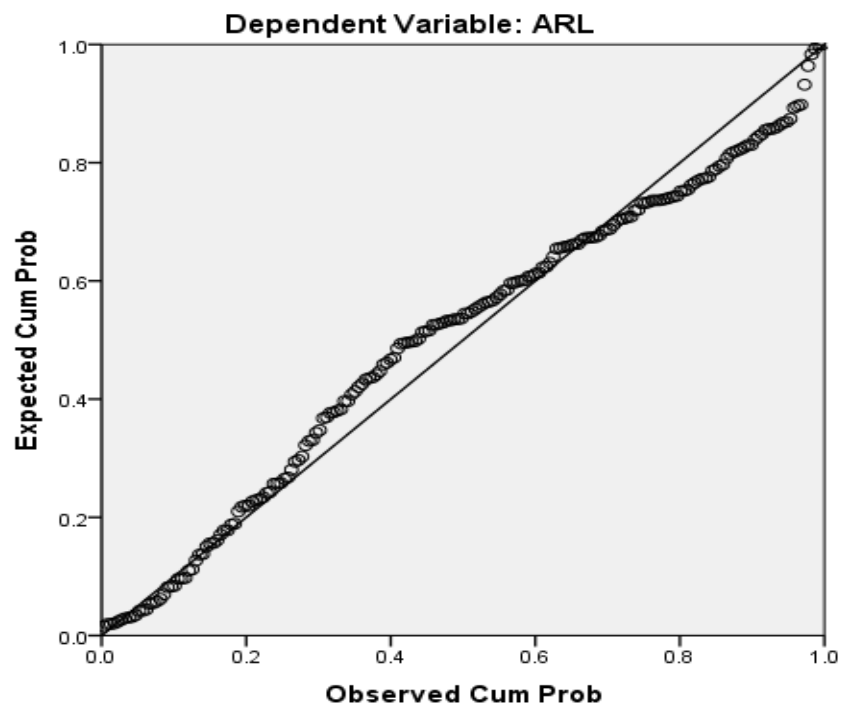
		Unstandardized Residual
N		204
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	14.25771176
	Absolute	.082
Most Extreme Differences	Positive	.078
	Negative	-.082
Kolmogorov-Smirnov Z		1.171
Asymp. Sig. (2-tailed)		.129

a. Test distribution is Normal.

b. Calculated from data.



Normal P-P Plot of Regression Standardized Residual



Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	118.090	18.607		6.347	.000		
KAP	-1.041	2.496	-.034	-.417	.677	.660	1.516
OA	-4.199	2.381	-.126	-1.764	.079	.881	1.135
TENURE	2.415	.952	.175	2.536	.012	.942	1.062
SIZE	-1.713	.675	-.195	-2.538	.012	.766	1.306
DER	3.568	1.433	.175	2.490	.014	.911	1.097
ROA	-4.492	13.418	-.026	-.335	.738	.770	1.299

a. Dependent Variable: ARL

Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-18.471	12.084		-1.529	.128
KAP	-2.834	1.621	-.149	-1.748	.082
OA	2.560	1.546	.122	1.656	.099
TENURE	.600	.619	.069	.970	.333
SIZE	.992	.438	.179	2.264	.025
DER	-1.079	.931	-.084	-1.159	.248
ROA	8.723	8.714	.079	1.001	.318

a. Dependent Variable: ABS_RES1

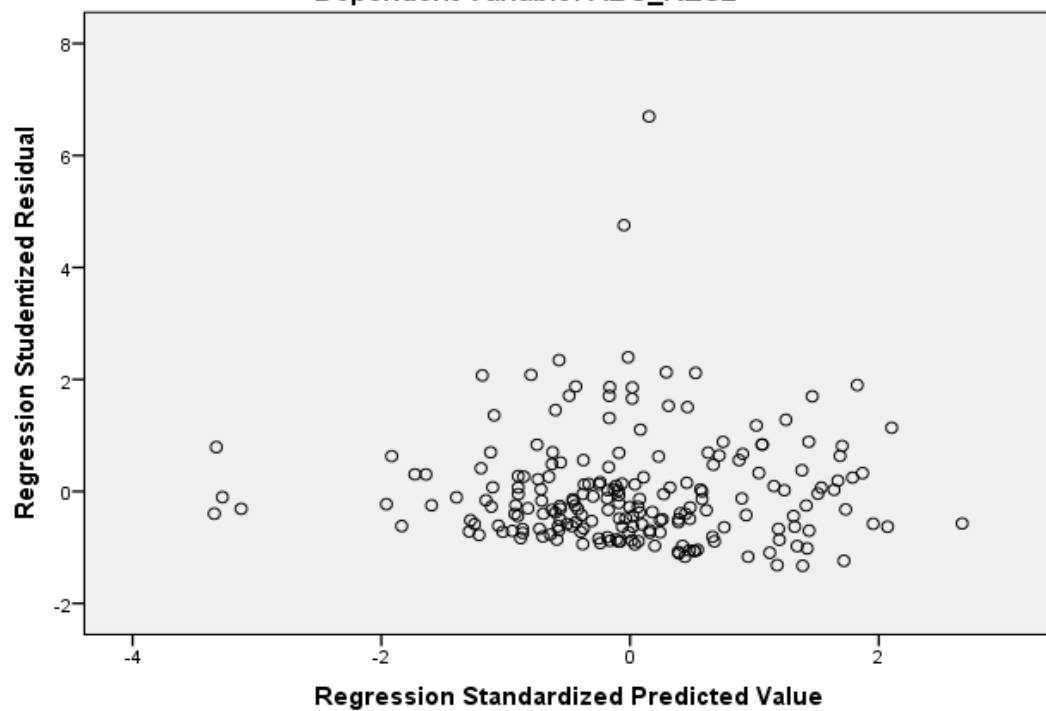
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.158	2.110		4.339	.000
	KAP	-.798	1.562	-.041	-.510	.610
	OA	2.904	1.574	.137	1.846	.066
	TENURE	.568	.626	.065	.906	.366
	EXP_SIZE	-2.364E-014	.000	-.088	-1.199	.232
	DER	-1.236	.939	-.095	-1.316	.190
	ROA	7.845	8.901	.070	.881	.379

a. Dependent Variable: ABS_RES2

Scatterplot

Dependent Variable: ABS_RES2



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.344 ^a	.118	.091	14.42464	1.977

a. Predictors: (Constant), ROA, EXP_SIZE, TENURE, DER, OA, KAP

b. Dependent Variable: ARL

Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	71.575	3.182		22.491	.000
	KAP	-1.779	2.356	-.059	-.755	.451
	OA	-4.090	2.373	-.123	-1.724	.086
	TENURE	2.263	.945	.164	2.396	.018
	EXP_SIZE	-8.309E-014	.000	-.197	-2.796	.006
	DER	3.281	1.417	.161	2.316	.022
	ROA	-8.517	13.423	-.049	-.634	.526

a. Dependent Variable: ARL

Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	71.575	3.182		22.491	.000
	KAP	-1.779	2.356	-.059	-.755	.451
	OA	-4.090	2.373	-.123	-1.724	.086
	TENURE	2.263	.945	.164	2.396	.018
	EXP_SIZE	-8.309E-014	.000	-.197	-2.796	.006
	DER	3.281	1.417	.161	2.316	.022
	ROA	-8.517	13.423	-.049	-.634	.526

a. Dependent Variable: ARL

Uji F**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5490.124	6	915.021	4.398	.000 ^b
	Residual	40989.812	197	208.070		
	Total	46479.936	203			

a. Dependent Variable: ARL

b. Predictors: (Constant), ROA, EXP_SIZE, TENURE, DER, OA, KAP

Uji Determinasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.344 ^a	.118	.091	14.42464

a. Predictors: (Constant), ROA, EXP_SIZE, TENURE, DER, OA, KAP

b. Dependent Variable: ARL