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Lampiran 1

**Daftar Perusahaan Sampel Penelitian**

|  |  |  |
| --- | --- | --- |
| **No** | **Nama Perusahaan** | **Kode**  |
| 1 | PT Agung Podomoro Land Tbk | APLN |
| 2 | PT Alam Sutera Realty Tbk | ASRI |
| 3 | PT Bekasi Fajar Industrial Estate | BEST |
| 4 | PT Bumi Serpong Damai Tbk | BSDE |
| 5 | PT Ciputra Development Tbk | CTRA |
| 6 | PT Intiland Development Tbk | DILD |
| 7 | PT Fortune Mate Indonesia Tbk  | FMII |
| 8 | PT Gowa Makassar Tourism Development Tbk | GMTD |
| 9 | PT Perdana Gapura Prima Tbk | GPRA |
| 10 | PT Jaya Real Property Tbk | JRPT |
| 11 | PT Kawasan Industri Jababeka Tbk | KIJA |
| 12 | PT Metropolitan Kentjana Tbk | MKPI |
| 13 | PT Metropolitan Land Tbk | MTLA |
| 14 | PT Metro Realty Tbk | MTSM |
| 15 | PT Nusantara Almazia Tbk | NZIA |
| 16 | PT Indonesia Prima Property Tbk | OMRE |
| 17 | PT Plaza Indonesia Realty Tbk | PLIN |
| 18 | PT PP Properti Tbk | PPRO |
| 19 | PT Pudjiadi Prestige Tbk | PUDP |
| 20 | PT Pakuwon Jati Tbk | PWON |
| 21 | PT Ristia Bintang Mahkotasejati Tbk | RBMS |
| 22 | PT Roda Vivatex Tbk | RDTX |
| 23 | PT Pikko Land Development Tbk | RODA |
| 24 | PT Kota Satu Properti Tbk | SATU |
| 25 | PT Suryams Dutamakmur Tbk | SMDM |
| 26 | PT Summarecon Agung Tbk | SMRA |
| 27 | PT Agung Semesta Sejahtera Tbk | TARA |
| 28 | PT Urban Jakarta Propertindo Tbk | URBN |

Lampiran 2

**Data Audit Delay (Y)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Nama Perusahaan** | **Tahun** | **Tanggal Laporan Audit** | **Tanggal Laporan Keuangan** | **Audit Delay** |
| 1 | APLN | 2018 | 28-Mar-19 | 31-Dec-18 | 87 |
|  |  | 2019 | 30-Apr-20 | 31-Dec-19 | 121 |
|  |  | 2020 | 23-Apr-21 | 31-Dec-20 | 113 |
|  |  | 2021 | 5-Apr-22 | 31-Dec-21 | 95 |
| 2 | ASRI | 2018 | 25-Mar-19 | 31-Dec-18 | 84 |
|  |  | 2019 | 3-Apr-20 | 31-Dec-19 | 94 |
|  |  | 2020 | 5-Apr-21 | 31-Dec-20 | 95 |
|  |  | 2021 | 29-Mar-22 | 31-Dec-21 | 88 |
| 3 | BEST | 2018 | 18-Mar-19 | 31-Dec-18 | 77 |
|  |  | 2019 | 27-Feb-20 | 31-Dec-19 | 58 |
|  |  | 2020 | 26-Mar-21 | 31-Dec-20 | 85 |
|  |  | 2021 | 28-Mar-22 | 31-Dec-21 | 87 |
| 4 | BSDE | 2018 | 15-Feb-19 | 31-Dec-18 | 46 |
|  |  | 2019 | 12-Mar-20 | 31-Dec-19 | 72 |
|  |  | 2020 | 15-Mar-21 | 31-Dec-20 | 74 |
|  |  | 2021 | 2-Mar-22 | 31-Dec-21 | 61 |
| 5 | CTRA | 2018 | 27-Mar-19 | 31-Dec-18 | 86 |
|  |  | 2019 | 8-Apr-20 | 31-Dec-19 | 99 |
|  |  | 2020 | 13-Apr-21 | 31-Dec-20 | 103 |
|  |  | 2021 | 14-Apr-22 | 31-Dec-21 | 104 |
| 6 | DILD | 2018 | 26-Mar-19 | 31-Dec-18 | 85 |
|  |  | 2019 | 24-Mar-20 | 31-Dec-19 | 83 |
|  |  | 2020 | 29-Apr-21 | 31-Dec-20 | 119 |
|  |  | 2021 | 26-Apr-22 | 31-Dec-21 | 116 |
| 7 | FMII | 2018 | 22-Mar-19 | 31-Dec-18 | 81 |
|  |  | 2019 | 22-May-20 | 31-Dec-19 | 143 |
|  |  | 2020 | 28-May-21 | 31-Dec-20 | 148 |
|  |  | 2021 | 25-Apr-22 | 31-Dec-21 | 115 |
| 8 | GMTD | 2018 | 12-Feb-19 | 31-Dec-18 | 43 |
|  |  | 2019 | 9-Apr-20 | 31-Dec-19 | 100 |
|  |  | 2020 | 23-Apr-21 | 31-Dec-20 | 113 |
|  |  | 2021 | 29-Mar-22 | 31-Dec-21 | 88 |
| 9 | GPRA | 2018 | 20-Mar-19 | 31-Dec-18 | 79 |
|  |  | 2019 | 27-Apr-20 | 31-Dec-19 | 118 |
|  |  | 2020 | 27-May-21 | 31-Dec-20 | 147 |
|  |  | 2021 | 22-Apr-22 | 31-Dec-21 | 112 |
| 10 | JRPT | 2018 | 20-Mar-19 | 31-Dec-18 | 79 |
|  |  | 2019 | 20-Mar-20 | 31-Dec-19 | 80 |
|  |  | 2020 | 26-Mar-21 | 31-Dec-20 | 85 |
|  |  | 2021 | 31-Mar-22 | 31-Dec-21 | 90 |
| 11 | KIJA | 2018 | 27-Mar-19 | 31-Dec-18 | 86 |
|  |  | 2019 | 15-Apr-20 | 31-Dec-19 | 106 |
|  |  | 2020 | 29-Mar-21 | 31-Dec-20 | 88 |
|  |  | 2021 | 26-Apr-22 | 31-Dec-21 | 116 |
| 12 | MKPI | 2018 | 28-Feb-19 | 31-Dec-18 | 59 |
|  |  | 2019 | 28-Feb-20 | 31-Dec-19 | 59 |
|  |  | 2020 | 18-Mar-21 | 31-Dec-20 | 77 |
|  |  | 2021 | 5-Apr-22 | 31-Dec-21 | 95 |
| 13 | MTLA | 2018 | 1-Apr-19 | 31-Dec-18 | 91 |
|  |  | 2019 | 8-Apr-20 | 31-Dec-19 | 99 |
|  |  | 2020 | 6-Apr-21 | 31-Dec-20 | 96 |
|  |  | 2021 | 31-Mar-22 | 31-Dec-21 | 89 |
| 14 | MTSM | 2018 | 25-Mar-19 | 31-Dec-18 | 84 |
|  |  | 2019 | 18-May-20 | 31-Dec-19 | 138 |
|  |  | 2020 | 26-Mar-21 | 31-Dec-20 | 85 |
|  |  | 2021 | 25-Mar-22 | 31-Dec-21 | 84 |
| 15 | NZIA | 2018 | 15-Mar-19 | 31-Dec-18 | 74 |
|  |  | 2019 | 24-Mar-20 | 31-Dec-19 | 84 |
|  |  | 2020 | 31-Mar-21 | 31-Dec-20 | 90 |
|  |  | 2021 | 25-Mar-22 | 31-Dec-21 | 84 |
| 16 | OMRE | 2018 | 27-Mar-19 | 31-Dec-18 | 86 |
|  |  | 2019 | 30-May-20 | 31-Dec-19 | 151 |
|  |  | 2020 | 31-May-21 | 31-Dec-20 | 151 |
|  |  | 2021 | 28-Apr-22 | 31-Dec-21 | 118 |
| 17 | PLIN | 2018 | 29-Mar-19 | 31-Dec-18 | 88 |
|  |  | 2019 | 27-Mar-20 | 31-Dec-19 | 87 |
|  |  | 2020 | 31-Mar-21 | 31-Dec-20 | 90 |
|  |  | 2021 | 16-Mar-22 | 31-Dec-21 | 75 |
| 18 | PPRO | 2018 | 18-Feb-19 | 31-Dec-18 | 49 |
|  |  | 2019 | 18-Feb-20 | 31-Dec-19 | 50 |
|  |  | 2020 | 19-Feb-21 | 31-Dec-20 | 50 |
|  |  | 2021 | 1-Mar-22 | 31-Dec-21 | 60 |
| 19 | PUDP | 2018 | 21-Mar-19 | 31-Dec-18 | 80 |
|  |  | 2019 | 20-Mar-20 | 31-Dec-19 | 80 |
|  |  | 2020 | 27-Apr-21 | 31-Dec-20 | 117 |
|  |  | 2021 | 8-Apr-22 | 31-Dec-21 | 98 |
| 20 | PWON | 2018 | 25-Mar-19 | 31-Dec-18 | 84 |
|  |  | 2019 | 9-May-20 | 31-Dec-19 | 130 |
|  |  | 2020 | 8-Apr-21 | 31-Dec-20 | 98 |
|  |  | 2021 | 31-Mar-22 | 31-Dec-21 | 90 |
| 21 | RBMS | 2018 | 19-Mar-19 | 31-Dec-18 | 78 |
|  |  | 2019 | 26-Mar-20 | 31-Dec-19 | 86 |
|  |  | 2020 | 31-Mar-21 | 31-Dec-20 | 91 |
|  |  | 2021 | 25-Mar-22 | 31-Dec-21 | 84 |
| 22 | RDTX | 2018 | 20-Mar-19 | 31-Dec-18 | 79 |
|  |  | 2019 | 23-Mar-20 | 31-Dec-19 | 83 |
|  |  | 2020 | 28-Apr-21 | 31-Dec-20 | 118 |
|  |  | 2021 | 21-Apr-22 | 31-Dec-21 | 111 |
| 23 | RODA | 2018 | 26-Mar-19 | 31-Dec-18 | 85 |
|  |  | 2019 | 28-May-20 | 31-Dec-19 | 148 |
|  |  | 2020 | 17-May-21 | 31-Dec-20 | 137 |
|  |  | 2021 | 14-Apr-22 | 31-Dec-21 | 104 |
| 24 | SATU | 2018 | 28-Mar-19 | 31-Dec-18 | 87 |
|  |  | 2019 | 28-Feb-20 | 31-Dec-19 | 59 |
|  |  | 2020 | 3-Mar-21 | 31-Dec-20 | 62 |
|  |  | 2021 | 31-Mar-22 | 31-Dec-21 | 90 |
| 25 | SMDM | 2018 | 8-Mar-19 | 31-Dec-18 | 67 |
|  |  | 2019 | 6-Mar-20 | 31-Dec-19 | 66 |
|  |  | 2020 | 8-Mar-21 | 31-Dec-20 | 67 |
|  |  | 2021 | 15-Mar-22 | 31-Dec-21 | 74 |
| 26 | SMRA | 2018 | 26-Mar-19 | 31-Dec-18 | 85 |
|  |  | 2019 | 26-Mar-20 | 31-Dec-19 | 86 |
|  |  | 2020 | 31-Mar-21 | 31-Dec-20 | 90 |
|  |  | 2021 | 24-Mar-22 | 31-Dec-21 | 83 |
| 27 | TARA | 2018 | 28-Mar-19 | 31-Dec-18 | 87 |
|  |  | 2019 | 11-May-20 | 31-Dec-19 | 132 |
|  |  | 2020 | 31-May-21 | 31-Dec-20 | 151 |
|  |  | 2021 | 25-Apr-22 | 31-Dec-21 | 115 |
| 28 | URBN | 2018 | 1-Mar-19 | 31-Dec-18 | 60 |
|  |  | 2019 | 5-Mar-20 | 31-Dec-19 | 65 |
|  |  | 2020 | 30-Mar-21 | 31-Dec-20 | 89 |
|  |  | 2021 | 22-Apr-22 | 31-Dec-21 | 112 |

Lampiran 3

**Data Kualitas Audit (X1)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Nama Perusahaan** | **Tahun** | **Kualitas Audit** |
| 1 | APLN | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 2 | ASRI | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 3 | BEST | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 4 | BSDE | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 5 | CTRA | 2018 | 1 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 6 | DILD | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 7 | FMII | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 8 | GMTD | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 9 | GPRA | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 10 | JRPT | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 11 | KIJA | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 12 | MKPI | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 13 | MTLA | 2018 | 1 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 14 | MTSM | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 15 | NZIA | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 16 | MORE | 2018 | 1 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 17 | PLIN | 2018 | 1 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 18 | PPRO | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 19 | PUDP | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 20 | PWON | 2018 | 1 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 21 | RBMS | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 22 | RDTX | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 23 | RODA | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 24 | SATU | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 25 | SMDM | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 26 | SMRA | 2018 | 1 |
|  |  | 2019 | 1 |
|  |  | 2020 | 1 |
|  |  | 2021 | 1 |
| 27 | TARA | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |
| 28 | URBN | 2018 | 0 |
|  |  | 2019 | 0 |
|  |  | 2020 | 0 |
|  |  | 2021 | 0 |

Lampiran 4

**Data Financial Distress (X2)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Nama Perusahaan** | **Tahun** | **X1** | **X2** | **X3** | **X4** | **Z-Score** |
| 1 | APLN | 2018 | 0.014762032 | 0.192977569 | 0.006650211 | 0.702541395 | 1.50830369 |
|  |   | 2019 | 0.110704965 | 0.190650733 | 0.004454169 | 0.772114844 | 2.188398563 |
|  |   | 2020 | 0.181553722 | 0.156589076 | 0.006811549 | 0.596508959 | 2.37358082 |
|  |   | 2021 | 0.156851467 | 0.138751814 | -0.015454558 | 0.552650273 | 1.957704692 |
| 2 | ASRI | 2018 | -0.037082455 | 0.330032971 | 0.049556106 | 0.842303404 | 2.050082187 |
|  |   | 2019 | 0.027277694 | 0.361020599 | 0.050758912 | 0.9320659 | 2.67563791 |
|  |   | 2020 | -0.049096404 | 0.317327381 | -0.045227199 | 0.792704325 | 1.240827619 |
|  |   | 2021 | -0.027302844 | 0.314054108 | 0.007225297 | 0.769170903 | 1.700893182 |
| 3 | BEST | 2018 | 0.381547196 | 0.442391183 | 0.067905602 | 1.969657056 | 6.469610415 |
|  |   | 2019 | 0.370743993 | 0.481209246 | 0.060477759 | 2.314540802 | 6.837501118 |
|  |   | 2020 | 0.392245577 | 0.472357906 | -0.018115258 | 2.26258363 | 6.366996038 |
|  |   | 2021 | 0.344038391 | 0.480419559 | -0.011468269 | 2.450414022 | 6.318927562 |
| 4 | BSDE | 2018 | 0.28247646 | 0.354674604 | 0.033788296 | 1.38837778 | 4.694138808 |
|  |   | 2019 | 0.332396388 | 0.390268915 | 0.058134012 | 1.605347896 | 5.529072823 |
|  |   | 2020 | 0.269435993 | 0.344742489 | 0.008153021 | 1.306128077 | 4.317583413 |
|  |   | 2021 | 0.283553762 | 0.363987478 | 0.025166971 | 1.403414288 | 4.689418906 |
| 5 | CTRA | 2018 | 0.237892967 | 0.180023038 | 0.039233467 | 0.943299536 | 3.401566376 |
|  |   | 2019 | 0.271493549 | 0.197406074 | 0.036381289 | 0.963498353 | 3.680697012 |
|  |   | 2020 | 0.249645707 | 0.197109605 | 0.039441487 | 0.800890041 | 3.386234484 |
|  |   | 2021 | 0.268792012 | 0.214204583 | 0.052543607 | 0.911629309 | 3.771886347 |
| 6 | DILD | 2018 | 0.003381093 | 0.129264136 | 0.006355753 | 0.846201545 | 1.374803334 |
|  |   | 2019 | 0.04260724 | 0.139860256 | 0.028969772 | 0.959197965 | 1.937282664 |
|  |   | 2020 | 0.012706306 | 0.068080833 | 0.00203105 | 0.626694872 | 0.97697516 |
|  |   | 2021 | 0.010908342 | 0.066338175 | -0.001897185 | 0.578366208 | 0.882356611 |
| 7 | FMII | 2018 | 0.281821523 | 0.368392789 | 0.007642436 | 2.544587218 | 5.772883429 |
|  |   | 2019 | 0.202023479 | 0.391717356 | 0.005428057 | 2.373176899 | 5.130584883 |
|  |   | 2020 | 0.213116815 | 0.399536035 | -0.000193786 | 2.546313796 | 5.372861025 |
|  |   | 2021 | 0.062440119 | 0.410155064 | 0.114170155 | 2.72443355 | 5.374591356 |
| 8 | GMTD | 2018 | 0.103032183 | 0.564847894 | 0.049520307 | 1.56318672 | 4.491417775 |
|  |   | 2019 | 0.16028295 | 0.57224757 | -0.062767227 | 1.653699131 | 4.231571549 |
|  |   | 2020 | 0.133173514 | 0.535330335 | -0.10685339 | 1.453681856 | 3.427106311 |
|  |   | 2021 | 0.18932368 | 0.466643567 | -0.025203783 | 1.079887692 | 3.727734022 |
| 9 | GPRA | 2018 | 0.722490933 | 0.307462485 | 0.03359881 | 2.380982074 | 8.467683403 |
|  |   | 2019 | 0.694030957 | 0.302587887 | 0.03341628 | 1.976300848 | 7.83895288 |
|  |   | 2020 | 0.604705465 | 0.269470626 | 0.02058091 | 1.562418286 | 6.624185009 |
|  |   | 2021 | 0.519702229 | 0.295534876 | 0.029040926 | 1.689348875 | 6.34166166 |
| 10 | JRPT | 2018 | 0.042083155 | 0.509657652 | 0.102589118 | 1.739481124 | 4.453403493 |
|  |   | 2019 | 0.044520546 | 0.542558297 | 0.094555571 | 1.967474154 | 4.762056131 |
|  |   | 2020 | 0.082250494 | 0.571617854 | 0.092938781 | 2.183619079 | 5.320386088 |
|  |   | 2021 | 0.007639931 | 0.598813296 | 0.067910028 | 2.268499906 | 4.840529577 |
| 11 | KIJA | 2018 | 0.597254289 | 0.163820318 | 0.00724974 | 1.056051431 | 5.609614625 |
|  |  | 2019 | 0.586392269 | 0.1681775 | 0.014220714 | 1.073060288 | 5.617268434 |
|  |  | 2020 | 0.585316563 | 0.159662368 | 0.003072501 | 1.053928834 | 5.487448457 |
|  |  | 2021 | 0.595403975 | 0.158044209 | 0.008162194 | 1.076338566 | 5.606079637 |
| 12 | MKPI | 2018 | 0.108160664 | 0.752188928 | 0.144106707 | 2.944779536 | 7.222085444 |
|  |   | 2019 | 0.026840219 | 0.76085967 | 0.078254947 | 3.106516611 | 6.444190051 |
|  |   | 2020 | -0.007849083 | 0.73645188 | 0.025596648 | 2.78192341 | 5.442372202 |
|  |   | 2021 | -0.003470061 | 0.730166397 | 0.037768523 | 2.70458123 | 5.451193615 |
| 13 | MTLA | 2018 | 5.170174964 | 4.135788106 | 0.097863589 | 1.959185138 | 50.1138047 |
|  |   | 2019 | 0.365601101 | 0.419353423 | 0.080306659 | 1.705350534 | 6.095714191 |
|  |   | 2020 | 0.337687778 | 0.468470116 | 0.048284673 | 2.197162991 | 6.373938541 |
|  |   | 2021 | 0.311271247 | 0.48283904 | 0.059719968 | 2.199376652 | 6.326658318 |
| 14 | MTSM | 2018 | 0.047424516 | 0.002181756 | -0.006346668 | 5.053074222 | 5.581295672 |
|  |   | 2019 | 0.414506476 | -0.09943947 | -0.072166869 | 2.325053268 | 4.351334383 |
|  |   | 2020 | 0.108542284 | -0.218822002 | -0.098444707 | 1.621447245 | 1.039648833 |
|  |   | 2021 | 0.289628644 | -0.262552311 | 0.000433703 | 1.568197346 | 2.693565074 |
| 15 | NZIA | 2018 | 0.133204559 | 0.111455846 | 0.003095332 | 5.354865346 | 6.880577209 |
|  |   | 2019 | 0.312221559 | 0.08494901 | 0.005026742 | 3.36930532 | 5.896657496 |
|  |   | 2020 | 0.317926742 | 0.080634807 | 0.01038758 | 3.283300622 | 5.865739088 |
|  |   | 2021 | 0.268940262 | 0.086320286 | 0.009440327 | 4.185667078 | 6.504041679 |
| 16 | OMRE | 2018 | 0.001832208 | 0.709059242 | 0.031114709 | 9.499399855 | 12.50701311 |
|  |   | 2019 | 0.023151279 | 0.698049499 | -0.014483905 | 8.469632298 | 11.22329583 |
|  |   | 2020 | -0.008705199 | 0.660886271 | 0.051802457 | 6.077981013 | 8.827375712 |
|  |   | 2021 | -0.071231299 | 0.623601643 | -0.041276151 | 4.679536051 | 6.201801153 |
| 17 | PLIN | 2018 | 0.054910069 | 0.37416487 | 0.036281621 | 0.32265665 | 2.16258951 |
|  |   | 2019 | 0.029824655 | 0.831068237 | 0.049665673 | 11.90342945 | 15.73728644 |
|  |   | 2020 | 0.069041761 | 0.792514639 | -0.048195412 | 2.161201233 | 4.981899804 |
|  |   | 2021 | 0.060399042 | 0.806080775 | 0.042068792 | 9.19529165 | 12.96179956 |
| 18 | PPRO | 2018 | 0.286971592 | 0.086043776 | 0.030421993 | 0.545977739 | 2.940748773 |
|  |   | 2019 | 0.28270658 | 0.083867286 | 0.018468643 | 0.455069112 | 2.729894369 |
|  |   | 2020 | 0.254487073 | 0.004045668 | 0.00578477 | 0.323552918 | 2.061228295 |
|  |   | 2021 | 5.981042165 | 0.002978576 | 0.001077727 | 0.271163912 | 39.53731119 |
| 19 | PUDP | 2018 | 0.233611791 | 0.413173845 | 0.144603792 | 2.234325994 | 6.197219859 |
|  |  | 2019 | 0.363730036 | 0.380911333 | 0.00928794 | 1.715515201 | 5.4915459 |
|  |  | 2020 | 0.396399669 | 0.347924278 | -0.036802847 | 1.553562686 | 5.118540659 |
|  |  | 2021 | -0.050685896 | 0.332563343 | -0.029703689 | 1.582073572 | 2.213225478 |
| 20 | PWON | 2018 | 0.214900842 | 0.440145293 | 0.114072795 | 1.577483251 | 5.267549774 |
|  |   | 2019 | 0.240254987 | 0.513267748 | 0.12533737 | 2.262093855 | 6.466791254 |
|  |   | 2020 | 0.160752745 | 0.492851517 | 0.043425219 | 1.986284037 | 5.038649665 |
|  |   | 2021 | 0.292178886 | 0.499610958 | 0.054189761 | 1.979680621 | 5.988245064 |
| 21 | RBMS | 2018 | 0.174974355 | -0.004682095 | 0.019485921 | 2.341166345 | 3.721738193 |
|  |   | 2019 | 0.113879843 | -0.033433191 | -0.012112018 | 2.98787295 | 3.693933403 |
|  |   | 2020 | 0.070669418 | -0.092980497 | -0.046328302 | 2.789048041 | 2.777649213 |
|  |   | 2021 | 0.079061506 | -0.12154697 | -0.020083322 | 2.58727609 | 2.704080325 |
| 22 | RDTX | 2018 | 0.166999529 | 0.8568547 | 0.106455949 | 10.85773747 | 16.00487156 |
|  |   | 2019 | 0.054846974 | 0.978205324 | 0.097753714 | 9.313372933 | 13.98469204 |
|  |   | 2020 | 0.065815607 | 0.870608373 | 0.079754317 | 11.67463267 | 16.06424699 |
|  |   | 2021 | 0.100301045 | 0.870735493 | 0.062125401 | 11.32715335 | 15.80756627 |
| 23 | RODA | 2018 | 0.35385847 | 0.266857489 | -0.003879871 | 2.172295658 | 5.446104683 |
|  |   | 2019 | 0.321010432 | 0.232828049 | -0.070136349 | 1.644007228 | 4.1197392 |
|  |   | 2020 | 0.239020583 | 0.183808015 | -0.045314685 | 1.269368739 | 3.195511643 |
|  |   | 2021 | 0.310788544 | 0.20130063 | 0.008177779 | 1.569961477 | 4.398427122 |
| 24 | SATU | 2018 | 0.362482451 | -0.002540558 | -0.017683218 | 0.561902602 | 2.84076917 |
|  |   | 2019 | 0.205745367 | -0.060688793 | -0.066760048 | 0.543846841 | 1.2742558 |
|  |   | 2020 | 0.473700675 | -0.137064725 | -0.070369773 | 0.494086991 | 2.706551892 |
|  |   | 2021 | 0.355603199 | -0.202373507 | -0.069547981 | 0.363279317 | 1.587100203 |
| 25 | SMDM | 2018 | 0.157893541 | 0.073559453 | 0.027001894 | 4.211173395 | 5.878770236 |
|  |   | 2019 | 0.147001724 | 0.079467164 | 0.022822085 | 4.450881621 | 6.05018438 |
|  |   | 2020 | 0.172744185 | 0.08127221 | 0.005778595 | 4.780610679 | 6.456622631 |
|  |   | 2021 | 0.180414811 | 0.113334368 | 0.036110027 | 5.304468745 | 12.92223641 |
| 26 | SMRA | 2018 | 0.140656751 | 0.004483057 | 0.040787185 | 0.636350788 | 1.879581263 |
|  |   | 2019 | 0.087285921 | 0.004563105 | 0.037760117 | 0.630498495 | 1.50324277 |
|  |   | 2020 | 0.141629357 | 0.004729539 | 0.017645377 | 0.573705694 | 1.665474789 |
|  |   | 2021 | 0.154059388 | 0.004614108 | 0.004613071 | 0.757800741 | 1.852362198 |
| 27 | TARA | 2018 | -0.013271784 | 0.018141836 | 0.000848378 | 15.20492235 | 15.94294905 |
|  |   | 2019 | -0.024161708 | 0.018210931 | 0.000943342 | 14.66061973 | 15.30085681 |
|  |   | 2020 | -0.030651348 | 0.006754329 | -0.01154797 | 22.93278885 | 23.8227722 |
|  |   | 2021 | 0.012186439 | 0.025660467 | 0.025660467 | 47.13888472 | 49.83186345 |
| 28 | URBN | 2018 | 0.707441739 | 0.034889778 | 0.028491226 | 1.997123345 | 7.042999034 |
|  |   | 2019 | 0.59516992 | 0.075215387 | 0.051019212 | 1.182574991 | 5.734069681 |
|  |   | 2020 | 0.153675372 | 0.022637257 | 0.030034634 | 1.126329906 | 2.466387041 |
|  |   | 2021 | 0.10458808 | 0.038205865 | 0.021017435 | 0.995256491 | 1.996905402 |

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**Data Profitabilitas (X3a) ROA**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Nama Perusahaan** | **Tahun** | **Laba Bersih** | **Total Aktiva / Asset** | **ROA** |
| 1 | APLN | 2018 | 193730292 | 29583829904 | 0.00654852 |
|  |   | 2019 | 120811697 | 29460345080 | 0.004100824 |
|  |   | 2020 | 180144688 | 30391359956 | 0.005927497 |
|  |   | 2021 | -485227632 | 29611111193 | -0.016386674 |
| 2 | ASRI | 2018 | 970586600 | 20890925564 | 0.046459722 |
|  |   | 2019 | 1012947312 | 21894272005 | 0.046265403 |
|  |   | 2020 | -1036617865 | 21226814871 | -0.0488353 |
|  |   | 2021 | 142928791 | 21933974714 | 0.00651632 |
| 3 | BEST | 2018 | 4.22537E+11 | 6.29013E+12 | 0.067174634 |
|  |   | 2019 | 3.80153E+11 | 6.39948E+12 | 0.059403746 |
|  |   | 2020 | -1.1522E+11 | 6.28218E+12 | -0.018340708 |
|  |   | 2021 | -71095023263 | 6.04621E+12 | -0.011758605 |
| 4 | BSDE | 2018 | 1.70182E+12 | 5.21015E+13 | 0.032663512 |
|  |   | 2019 | 3.13008E+12 | 5.44448E+13 | 0.057490766 |
|  |   | 2020 | 4.86258E+11 | 6.08629E+13 | 0.007989393 |
|  |   | 2021 | 1.53884E+12 | 6.14697E+13 | 0.025034133 |
| 5 | CTRA | 2018 | 1302702 | 34289017 | 0.037991815 |
|  |   | 2019 | 1283281 | 36196024 | 0.035453645 |
|  |   | 2020 | 1370686 | 36196024 | 0.037868413 |
|  |   | 2021 | 2087716 | 40668411 | 0.051335077 |
| 6 | DILD | 2018 | 1.94107E+11 | 1.42155E+13 | 0.013654545 |
|  |   | 2019 | 4.36709E+11 | 1.47775E+13 | 0.029552314 |
|  |   | 2020 | 68962241069 | 1.57019E+13 | 0.004391976 |
|  |   | 2021 | -30049182958 | 1.64618E+13 | -0.00182539 |
| 7 | FMII | 2018 | 5908257104 | 9.40955E+11 | 0.006278998 |
|  |   | 2019 | 2718797575 | 8.91867E+11 | 0.003048434 |
|  |   | 2020 | -1481751003 | 8.70707E+11 | -0.001701778 |
|  |   | 2021 | 8562317113 | 8.69031E+11 | 0.009852721 |
| 8 | GMTD | 2018 | 61443212441 | 1.25286E+12 | 0.049042277 |
|  |   | 2019 | -70115543611 | 1.10752E+12 | -0.063308709 |
|  |   | 2020 | -1.0595E+11 | 9.87323E+11 | -0.107310406 |
|  |   | 2021 | -27376369761 | 1.07293E+12 | -0.025515412 |
| 9 | GPRA | 2018 | 50425199916 | 1.53645E+12 | 0.032819214 |
|  |   | 2019 | 55222657634 | 1.70592E+12 | 0.032371208 |
|  |   | 2020 | 34752426451 | 1.72736E+12 | 0.02011879 |
|  |   | 2021 | 49537431683 | 1.76055E+12 | 0.028137452 |
| 10 | JRPT | 2018 | 1049745761 | 10541248267 | 0.099584578 |
|  |   | 2019 | 1037201837 | 11164935100 | 0.092898152 |
|  |   | 2020 | 1013418153 | 11481521265 | 0.088265146 |
|  |   | 2021 | 786726309 | 11748147834 | 0.066965986 |
| 11 | KIJA | 2018 | 67100402943 | 1.17838E+13 | 0.005694306 |
|  |  | 2019 | 1.4114E+11 | 1.21846E+13 | 0.011583488 |
|  |  | 2020 | 45249873535 | 1.22002E+13 | 0.003708953 |
|  |  | 2021 | 87635897475 | 1.22921E+13 | 0.007129454 |
| 12 | MKPI | 2018 | 1.01856E+12 | 7.00825E+12 | 0.145337115 |
|  |   | 2019 | 6.14639E+11 | 7.27523E+12 | 0.084483791 |
|  |   | 2020 | 2.31114E+11 | 7.62292E+12 | 0.0303183 |
|  |   | 2021 | 3.2467E+11 | 7.99428E+12 | 0.040612741 |
| 13 | MTLA | 2018 | 507227779 | 5193962740 | 0.097657185 |
|  |   | 2019 | 487622 | 6107364000 | 7.98416E-05 |
|  |   | 2020 | 286307 | 5932483000 | 4.82609E-05 |
|  |   | 2021 | 380666 | 6409548000 | 5.93905E-05 |
| 14 | MTSM | 2018 | -6943129415 | 7.51295E+11 | -0.009241549 |
|  |   | 2019 | -8068444851 | 76461609634 | -0.105522822 |
|  |   | 2020 | -8716984332 | 72921362051 | -0.119539516 |
|  |   | 2021 | -3121418234 | 69927105928 | -0.044638173 |
| 15 | NZIA | 2018 | 92733706 | 4.74846E+11 | 0.000195292 |
|  |   | 2019 | 3356447223 | 6.59066E+11 | 0.005092732 |
|  |   | 2020 | 2665918594 | 6.63378E+11 | 0.004018702 |
|  |   | 2021 | 3061999615 | 6.33543E+11 | 0.004833133 |
| 16 | OMRE | 2018 | 1.33966E+11 | 4.25271E+12 | 0.031501355 |
|  |   | 2019 | -60443046688 | 4.23432E+12 | -0.014274559 |
|  |   | 2020 | -2.22987E+11 | 4.13399E+12 | -0.053939873 |
|  |   | 2021 | -1.70513E+11 | 4.10912E+12 | -0.041496088 |
| 17 | PLIN | 2018 | 214534304 | 5043925604 | 0.042533201 |
|  |   | 2019 | 548538232 | 12548031316 | 0.043715083 |
|  |   | 2020 | -575176897 | 11815911491 | -0.048678166 |
|  |   | 2021 | 447757412 | 11971692555 | 0.037401346 |
| 18 | PPRO | 2018 | 4.96783E+11 | 1.64757E+13 | 0.03015246 |
|  |   | 2019 | 3.60895E+11 | 1.95847E+13 | 0.01842743 |
|  |   | 2020 | 1.06377E+11 | 1.8589E+13 | 0.00572259 |
|  |   | 2021 | 21019897927 | 2.10864E+13 | 0.000996845 |
| 19 | PUDP | 2018 | 5726799950 | 4.89531E+11 | 0.011698554 |
|  |  | 2019 | 4343694646 | 5.39917E+11 | 0.008045117 |
|  |  | 2020 | -23445488581 | 5.21633E+11 | -0.044946364 |
|  |  | 2021 | -17733938826 | 4.92004E+11 | -0.036044302 |
| 20 | PWON | 2018 | 2826936213 | 25018080224 | 0.112995729 |
|  |   | 2019 | 3239796227 | 26095153343 | 0.124153178 |
|  |   | 2020 | 1119113010 | 26458805377 | 0.04229643 |
|  |   | 2021 | 1550434339 | 28866081129 | 0.053711286 |
| 21 | RBMS | 2018 | 5403552648 | 8.97968E+11 | 0.006017533 |
|  |   | 2019 | -23680248765 | 8.06591E+11 | -0.029358418 |
|  |   | 2020 | -45421421796 | 7.60446E+11 | -0.059729987 |
|  |   | 2021 | -23700030500 | 7.71097E+11 | -0.03073548 |
| 22 | RDTX | 2018 | 2.67385E+11 | 2.52649E+12 | 0.105832437 |
|  |   | 2019 | 2.32773E+11 | 2.79579E+12 | 0.083258546 |
|  |   | 2020 | 2.36088E+11 | 2.97106E+12 | 0.079462463 |
|  |   | 2021 | 1.95806E+11 | 3.16111E+12 | 0.061942409 |
| 23 | RODA | 2018 | 102088999 | 3.98085E+12 | 2.5645E-05 |
|  |   | 2019 | -2.76048E+11 | 3.91116E+12 | -0.070579403 |
|  |   | 2020 | -1.68023E+11 | 3.93615E+12 | -0.042687213 |
|  |   | 2021 | 32760960104 | 3.65069E+12 | 0.008973917 |
| 24 | SATU | 2018 | 2670606153 | 3.13061E+11 | 0.00853062 |
|  |   | 2019 | -16730545860 | 2.82277E+11 | -0.059269905 |
|  |   | 2020 | -19102861276 | 2.60603E+11 | -0.073302457 |
|  |   | 2021 | -17007904858 | 2.5946E+11 | -0.065551056 |
| 25 | SMDM | 2018 | 85390121403 | 3.15864E+12 | 0.027033805 |
|  |   | 2019 | 73368288038 | 3.21317E+12 | 0.022833593 |
|  |   | 2020 | 18706792552 | 3.20191E+12 | 0.005842384 |
|  |   | 2021 | 1.17647E+11 | 3.30351E+12 | 0.035612797 |
| 26 | SMRA | 2018 | 690623630 | 23299242068 | 0.029641463 |
|  |   | 2019 | 613020426 | 24441657276 | 0.025080968 |
|  |   | 2020 | 245909143 | 24922534224 | 0.00986694 |
|  |   | 2021 | 549696051 | 26049716678 | 0.021101805 |
| 27 | TARA | 2018 | 952117451 | 1.12228E+12 | 0.000848378 |
|  |   | 2019 | 1062164185 | 1.12596E+12 | 0.000943342 |
|  |   | 2020 | -12547995411 | 1.0866E+12 | -0.01154797 |
|  |   | 2021 | 21430197891 | 1.08523E+12 | 0.019747102 |
| 28 | URBN | 2018 | 46221261696 | 1.6223E+12 | 0.028491226 |
|  |   | 2019 | 1.19229E+11 | 2.33695E+12 | 0.051019212 |
|  |   | 2020 | 99273623486 | 3.94166E+12 | 0.025185715 |
|  |   | 2021 | 63994860995 | 4.05544E+12 | 0.015780018 |

Lampiran 6

**Data Profitabilitas (X3b) Net Profit Margin**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Nama Perusahaan** | **Tahun** | **Earning After Tax** | **Total Penjualan** | **NPM** |
| 1 | APLN | 2018 | 193730292 | 5035325429 | 0.038474235 |
|  |   | 2019 | 120811697 | 3792475607 | 0.031855629 |
|  |   | 2020 | 180144688 | 4956324696 | 0.036346426 |
|  |   | 2021 | -485227632 | 4256245345 | -0.11400368 |
| 2 | ASRI | 2018 | 970586600 | 3975258160 | 0.244156873 |
|  |   | 2019 | 1012947312 | 3475677175 | 0.291438837 |
|  |   | 2020 | -1036617865 | 1413251961 | -0.733498268 |
|  |   | 2021 | 142928791 | 2847323717 | 0.050197591 |
| 3 | BEST | 2018 | 4.22537E+11 | 9.62801E+11 | 0.438861964 |
|  |   | 2019 | 3.80153E+11 | 9.50546E+11 | 0.399931322 |
|  |   | 2020 | -1.1522E+11 | 2.42321E+11 | -0.475484078 |
|  |   | 2021 | -71095023263 | 2.29836E+11 | -0.30932969 |
| 4 | BSDE | 2018 | 1.70182E+12 | 6.62878E+12 | 0.256731576 |
|  |   | 2019 | 3.13008E+12 | 7.08486E+12 | 0.441797625 |
|  |   | 2020 | 4.86258E+11 | 6.18059E+12 | 0.078674995 |
|  |   | 2021 | 1.53884E+12 | 7.6548E+12 | 0.201029485 |
| 5 | CTRA | 2018 | 1302702 | 7670405 | 0.169834839 |
|  |   | 2019 | 1283281 | 7608237 | 0.168669956 |
|  |   | 2020 | 1370686 | 8070737 | 0.169834056 |
|  |   | 2021 | 2087716 | 9729651 | 0.214572547 |
| 6 | DILD | 2018 | 1.94107E+11 | 2.55254E+12 | 0.076044626 |
|  |   | 2019 | 4.36709E+11 | 2.73639E+12 | 0.159593276 |
|  |   | 2020 | 68962241069 | 2.89139E+12 | 0.023850909 |
|  |   | 2021 | -30049182958 | 2.62863E+12 | -0.011431492 |
| 7 | FMII | 2018 | 5908257104 | 43232413637 | 0.136662671 |
|  |   | 2019 | 2718797575 | 84249947508 | 0.032270614 |
|  |   | 2020 | -1481751003 | 51320798915 | -0.028872329 |
|  |   | 2021 | 8562317113 | 52738265883 | 0.162354923 |
| 8 | GMTD | 2018 | 61443212441 | 2.53809E+11 | 0.242084859 |
|  |   | 2019 | -70115543611 | 2.11155E+11 | -0.332057671 |
|  |   | 2020 | -1.0595E+11 | 1.71579E+11 | -0.617498321 |
|  |   | 2021 | -27376369761 | 1.41834E+11 | -0.193017606 |
| 9 | GPRA | 2018 | 50425199916 | 4.35574E+11 | 0.115767248 |
|  |   | 2019 | 55222657634 | 3.97699E+11 | 0.138855331 |
|  |   | 2020 | 34752426451 | 3.23797E+11 | 0.107327794 |
|  |   | 2021 | 49537431683 | 4.46749E+11 | 0.110884213 |
| 10 | JRPT | 2018 | 1049745761 | 2330550693 | 0.450428203 |
|  |   | 2019 | 1037201837 | 2423269696 | 0.4280175 |
|  |   | 2020 | 1013418153 | 2184941986 | 0.46381925 |
|  |   | 2021 | 786726309 | 2174343050 | 0.361822533 |
| 11 | KIJA | 2018 | 67100402943 | 2.71187E+12 | 0.024743218 |
|  |  | 2019 | 1.4114E+11 | 2.25394E+12 | 0.062619252 |
|  |  | 2020 | 45249873535 | 2.39609E+12 | 0.018884912 |
|  |  | 2021 | 87635897475 | 2.49026E+12 | 0.035191518 |
| 12 | MKPI | 2018 | 1.01856E+12 | 2.21709E+12 | 0.45941361 |
|  |   | 2019 | 6.14639E+11 | 1.87293E+12 | 0.328169188 |
|  |   | 2020 | 2.31114E+11 | 1.21979E+12 | 0.189469637 |
|  |   | 2021 | 3.2467E+11 | 1.318E+12 | 0.246334877 |
| 13 | MTLA | 2018 | 507227779 | 1378861622 | 0.367859813 |
|  |   | 2019 | 487622 | 1403758 | 0.347368991 |
|  |   | 2020 | 286307 | 1110650 | 0.25778328 |
|  |   | 2021 | 380666 | 1199074 | 0.317466645 |
| 14 | MTSM | 2018 | -6943129415 | 28051942672 | -0.247509753 |
|  |   | 2019 | -8068444851 | 29614763971 | -0.272446705 |
|  |   | 2020 | -8716984332 | 22905174633 | -0.380568342 |
|  |   | 2021 | -3121418234 | 27015774778 | -0.115540578 |
| 15 | NZIA | 2018 | 92733706 | 42835283838 | 0.002164891 |
|  |   | 2019 | 3356447223 | 23689696037 | 0.141683845 |
|  |   | 2020 | 2665918594 | 80627075000 | 0.033064806 |
|  |   | 2021 | 3061999615 | 1.00416E+11 | 0.030493007 |
| 16 | OMRE | 2018 | 1.33966E+11 | 1.56508E+11 | 0.855971615 |
|  |   | 2019 | -60443046688 | 1.58627E+11 | -0.381038655 |
|  |   | 2020 | -2.22987E+11 | 72735015093 | -3.065742486 |
|  |   | 2021 | -1.70513E+11 | 85195697693 | -2.001422242 |
| 17 | PLIN | 2018 | 214534304 | 1689647742 | 0.12696984 |
|  |   | 2019 | 548538232 | 1477975543 | 0.371141616 |
|  |   | 2020 | -575176897 | 927495382 | -0.620139904 |
|  |   | 2021 | 447757412 | 871499152 | 0.513778368 |
| 18 | PPRO | 2018 | 4.96783E+11 | 2.55617E+12 | 0.194346471 |
|  |   | 2019 | 3.60895E+11 | 2.51042E+12 | 0.143759117 |
|  |   | 2020 | 1.06377E+11 | 2.07524E+12 | 0.051260063 |
|  |   | 2021 | 21019897927 | 8.62465E+11 | 0.024371897 |
| 19 | PUDP | 2018 | 5726799950 | 86467331474 | 0.066230793 |
|  |  | 2019 | 4343694646 | 67760136367 | 0.064103983 |
|  |  | 2020 | -23445488581 | 55610141999 | -0.421604544 |
|  |  | 2021 | -17733938826 | 55258490602 | -0.32092695 |
| 20 | PWON | 2018 | 2826936213 | 7080668385 | 0.399247085 |
|  |   | 2019 | 3239796227 | 7202001193 | 0.449846666 |
|  |   | 2020 | 1119113010 | 3977211311 | 0.28138133 |
|  |   | 2021 | 1550434339 | 5713272952 | 0.271374106 |
| 21 | RBMS | 2018 | 5403552648 | 1.83046E+11 | 0.029520193 |
|  |   | 2019 | -23680248765 | 94390791317 | -0.250874566 |
|  |   | 2020 | -45421421796 | 25316005286 | -1.794178082 |
|  |   | 2021 | -23700030500 | 44538508242 | -0.532124479 |
| 22 | RDTX | 2018 | 2.67385E+11 | 4.0087E+11 | 0.667010191 |
|  |   | 2019 | 2.32773E+11 | 3.99419E+11 | 0.58277981 |
|  |   | 2020 | 2.36088E+11 | 4.0075E+11 | 0.589115403 |
|  |   | 2021 | 1.95806E+11 | 4.13584E+11 | 0.473438232 |
| 23 | RODA | 2018 | 102088999 | 2.43144E+11 | 0.00041987 |
|  |   | 2019 | -2.76048E+11 | 3.26741E+11 | -0.844851685 |
|  |   | 2020 | -1.68023E+11 | 1.16594E+11 | -1.441092848 |
|  |   | 2021 | 32760960104 | 5.21971E+11 | 0.062763918 |
| 24 | SATU | 2018 | 2670606153 | 33073326296 | 0.080748036 |
|  |   | 2019 | -16730545860 | 35398758593 | -0.472630864 |
|  |   | 2020 | -19102861276 | 24103377833 | -0.792538764 |
|  |   | 2021 | -17007904858 | 21472858707 | -0.792065234 |
| 25 | SMDM | 2018 | 85390121403 | 5.39302E+11 | 0.15833448 |
|  |   | 2019 | 73368288038 | 5.69374E+11 | 0.128857715 |
|  |   | 2020 | 18706792552 | 3.86541E+11 | 0.048395346 |
|  |   | 2021 | 1.17647E+11 | 5.67052E+11 | 0.207471713 |
| 26 | SMRA | 2018 | 690623630 | 5661360114 | 0.121988995 |
|  |   | 2019 | 613020426 | 5941625762 | 0.103173854 |
|  |   | 2020 | 245909143 | 5029984099 | 0.048888652 |
|  |   | 2021 | 549696051 | 5567912577 | 0.098725697 |
| 27 | TARA | 2018 | 952117451 | 24645898975 | 0.038631882 |
|  |   | 2019 | 1062164185 | 22636357600 | 0.046922928 |
|  |   | 2020 | -12547995411 | 8918828413 | -1.406910732 |
|  |   | 2021 | 21430197891 | 47807714524 | 0.448258155 |
| 28 | URBN | 2018 | 46221261696 | 3.32645E+11 | 0.138950676 |
|  |   | 2019 | 1.19229E+11 | 4.38562E+11 | 0.271864611 |
|  |   | 2020 | 99273623486 | 1.28944E+11 | 0.769897594 |
|  |   | 2021 | 63994860995 | 71126409759 | 0.899734166 |

Lampiran 7

**Data Profitabilitas (X3c) Earning Per Share**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Nama Perusahaan** | **Tahun** | **Laba Bersih** | **Jumlah Saham Beredar** | **EPS** |
| 1 | APLN | 2018 | 193730292 | 1936456170 | 0.100043727 |
|  |   | 2019 | 120811697 | 1936456170 | 0.062388036 |
|  |   | 2020 | 180144688 | 2269932678 | 0.079361247 |
|  |   | 2021 | -485227632 | 2269932678 | -0.213763006 |
| 2 | ASRI | 2018 | 970586600 | 19649411888 | 0.049395198 |
|  |   | 2019 | 1012947312 | 19649411888 | 0.051551024 |
|  |   | 2020 | -1036617865 | 19649411888 | -0.052755669 |
|  |   | 2021 | 142928791 | 19649411888 | 0.007273948 |
| 3 | BEST | 2018 | 4.22537E+11 | 9647311150 | 43.79841617 |
|  |   | 2019 | 3.80153E+11 | 9647311150 | 39.40506648 |
|  |   | 2020 | -1.1522E+11 | 9647311150 | -11.94318637 |
|  |   | 2021 | -71095023263 | 9647311150 | -7.369413317 |
| 4 | BSDE | 2018 | 1.70182E+12 | 19246696192 | 88.42128945 |
|  |   | 2019 | 3.13008E+12 | 19246696192 | 162.6292675 |
|  |   | 2020 | 4.86258E+11 | 21171365812 | 22.96771113 |
|  |   | 2021 | 1.53884E+12 | 21171365812 | 72.68501096 |
| 5 | CTRA | 2018 | 1302702 | 18560303397 | 7.01875E-05 |
|  |   | 2019 | 1283281 | 18560303397 | 6.91412E-05 |
|  |   | 2020 | 1370686 | 18560303397 | 7.38504E-05 |
|  |   | 2021 | 2087716 | 18560303397 | 0.000112483 |
| 6 | DILD | 2018 | 1.94107E+11 | 10365854185 | 18.72558266 |
|  |   | 2019 | 4.36709E+11 | 10365854185 | 42.1295926 |
|  |   | 2020 | 68962241069 | 10365854185 | 6.652827624 |
|  |   | 2021 | -30049182958 | 10365854185 | -2.898862209 |
| 7 | FMII | 2018 | 5908257104 | 2721000000 | 2.171355055 |
|  |   | 2019 | 2718797575 | 2721000000 | 0.999190583 |
|  |   | 2020 | -1481751003 | 2721000000 | -0.544561192 |
|  |   | 2021 | 8562317113 | 2721000000 | 3.146753809 |
| 8 | GMTD | 2018 | 61443212441 | 101538000 | 605.1252973 |
|  |   | 2019 | -70115543611 | 101538000 | -690.5350077 |
|  |   | 2020 | -1.0595E+11 | 101538000 | -1043.452173 |
|  |   | 2021 | -27376369761 | 101538000 | -269.6169883 |
| 9 | GPRA | 2018 | 50425199916 | 4276655336 | 11.79080285 |
|  |   | 2019 | 55222657634 | 4276655336 | 12.91258081 |
|  |   | 2020 | 34752426451 | 4276655336 | 8.126076039 |
|  |   | 2021 | 49537431683 | 4276655336 | 11.58321814 |
| 10 | JRPT | 2018 | 1049745761 | 13750000000 | 0.076345146 |
|  |   | 2019 | 1037201837 | 13750000000 | 0.075432861 |
|  |   | 2020 | 1013418153 | 13750000000 | 0.073703138 |
|  |   | 2021 | 786726309 | 13750000000 | 0.057216459 |
| 11 | KIJA | 2018 | 67100402943 | 711956815 | 94.24785539 |
|  |  | 2019 | 1.4114E+11 | 711956815 | 198.2427924 |
|  |  | 2020 | 45249873535 | 711956815 | 63.5570481 |
|  |  | 2021 | 87635897475 | 711956815 | 123.0915916 |
| 12 | MKPI | 2018 | 1.01856E+12 | 94819400000 | 10.74210063 |
|  |   | 2019 | 6.14639E+11 | 94819400000 | 6.482211363 |
|  |   | 2020 | 2.31114E+11 | 94819400000 | 2.43741172 |
|  |   | 2021 | 3.2467E+11 | 94819400000 | 3.424085358 |
| 13 | MTLA | 2018 | 507227779 | 7655126330 | 0.066259884 |
|  |   | 2019 | 487622 | 7655126330 | 6.36988E-05 |
|  |   | 2020 | 286307 | 7655126330 | 3.74007E-05 |
|  |   | 2021 | 380666 | 7655126330 | 4.97269E-05 |
| 14 | MTSM | 2018 | -6943129415 | 58212000000 | -0.119273164 |
|  |   | 2019 | -8068444851 | 58212000000 | -0.138604495 |
|  |   | 2020 | -8716984332 | 58212000000 | -0.149745488 |
|  |   | 2021 | -3121418234 | 58212000000 | -0.05362156 |
| 15 | NZIA | 2018 | 92733706 | 3472000000 | 0.026709017 |
|  |   | 2019 | 3356447223 | 2197538000 | 1.527367091 |
|  |   | 2020 | 2665918594 | 2197540705 | 1.213137298 |
|  |   | 2021 | 3061999615 | 2197540705 | 1.393375608 |
| 16 | OMRE | 2018 | 1.33966E+11 | 7.45E+11 | 0.179820158 |
|  |   | 2019 | -60443046688 | 7.45E+11 | -0.081131606 |
|  |   | 2020 | -2.22987E+11 | 7.45E+11 | -0.299311176 |
|  |   | 2021 | -1.70513E+11 | 7.45E+11 | -0.228875925 |
| 17 | PLIN | 2018 | 214534304 | 710000000 | 0.302160992 |
|  |   | 2019 | 548538232 | 710000000 | 0.772589059 |
|  |   | 2020 | -575176897 | 710000000 | -0.810108306 |
|  |   | 2021 | 447757412 | 710000000 | 0.630644242 |
| 18 | PPRO | 2018 | 4.96783E+11 | 61675671883 | 8.054772354 |
|  |   | 2019 | 3.60895E+11 | 61675671883 | 5.851502303 |
|  |   | 2020 | 1.06377E+11 | 61675671883 | 1.724781495 |
|  |   | 2021 | 21019897927 | 61675671883 | 0.34081344 |
| 19 | PUDP | 2018 | 5726799950 | 329560000 | 17.37710872 |
|  |  | 2019 | 4343694646 | 329560000 | 13.18028476 |
|  |  | 2020 | -23445488581 | 329560000 | -71.14179082 |
|  |  | 2021 | -17733938826 | 329560000 | -53.81095651 |
| 20 | PWON | 2018 | 2826936213 | 48159602400 | 0.058699326 |
|  |   | 2019 | 3239796227 | 48159602400 | 0.067272072 |
|  |   | 2020 | 1119113010 | 48159602400 | 0.023237588 |
|  |   | 2021 | 1550434339 | 48159602400 | 0.03219367 |
| 21 | RBMS | 2018 | 5403552648 | 6.09243E+11 | 0.008869296 |
|  |   | 2019 | -23680248765 | 6.09243E+11 | -0.038868343 |
|  |   | 2020 | -45421421796 | 6.09243E+11 | -0.074553921 |
|  |   | 2021 | -23700030500 | 6.09243E+11 | -0.038900812 |
| 22 | RDTX | 2018 | 2.67385E+11 | 268,800,000 | 994.7342665 |
|  |   | 2019 | 2.32773E+11 | 268,800,000 | 865.9720264 |
|  |   | 2020 | 2.36088E+11 | 268,800,000 | 878.303153 |
|  |   | 2021 | 1.95806E+11 | 268,800,000 | 728.4467323 |
| 23 | RODA | 2018 | 102088999 | 13592128209 | 0.007510891 |
|  |   | 2019 | -2.76048E+11 | 13592128209 | -20.30937115 |
|  |   | 2020 | -1.68023E+11 | 13592128209 | -12.36180106 |
|  |   | 2021 | 32760960104 | 13592128209 | 2.41028922 |
| 24 | SATU | 2018 | 2670606153 | 1.25E+11 | 0.021364849 |
|  |   | 2019 | -16730545860 | 1.25E+11 | -0.133844367 |
|  |   | 2020 | -19102861276 | 1.3125E+11 | -0.14554561 |
|  |   | 2021 | -17007904858 | 1.3125E+11 | -0.129584037 |
| 25 | SMDM | 2018 | 85390121403 | 4772138237 | 17.89347189 |
|  |   | 2019 | 73368288038 | 4772138237 | 15.37430066 |
|  |   | 2020 | 18706792552 | 4772138237 | 3.920002234 |
|  |   | 2021 | 1.17647E+11 | 4772138237 | 24.65295164 |
| 26 | SMRA | 2018 | 690623630 | 14426781680 | 0.047870942 |
|  |   | 2019 | 613020426 | 14426781680 | 0.042491835 |
|  |   | 2020 | 245909143 | 14426781680 | 0.017045322 |
|  |   | 2021 | 549696051 | 16508568358 | 0.033297621 |
| 27 | TARA | 2018 | 952117451 | 10069645750 | 0.094553222 |
|  |   | 2019 | 1062164185 | 10069645750 | 0.105481783 |
|  |   | 2020 | -12547995411 | 10069645750 | -1.246120839 |
|  |   | 2021 | 21430197891 | 10069645750 | 2.128197796 |
| 28 | URBN | 2018 | 46221261696 | 3203660000 | 14.42764266 |
|  |   | 2019 | 1.19229E+11 | 3232122586 | 36.88890028 |
|  |   | 2020 | 99273623486 | 3232122588 | 30.71468386 |
|  |   | 2021 | 63994860995 | 3232122588 | 19.79963917 |

Lampiran 8

**Data Ukuran Perusahaan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Nama Perusahaan** | **Tahun** | **Total Aktiva** | **Ukuran Perusahaan** |
| 1 | APLN | 2018 | 29583829904 | 24.11049376 |
|  |   | 2019 | 29460345080 | 24.10631096 |
|  |   | 2020 | 30391359956 | 24.13742419 |
|  |   | 2021 | 29611111193 | 24.11141551 |
| 2 | ASRI | 2018 | 20890925564 | 23.76258072 |
|  |   | 2019 | 21894272005 | 23.80949089 |
|  |   | 2020 | 21226814871 | 23.77853107 |
|  |   | 2021 | 21933974714 | 23.81130263 |
| 3 | BEST | 2018 | 6.29013E+12 | 29.47000231 |
|  |   | 2019 | 6.39948E+12 | 29.48723747 |
|  |   | 2020 | 6.28218E+12 | 29.46873821 |
|  |   | 2021 | 6.04621E+12 | 29.43045314 |
| 4 | BSDE | 2018 | 5.21015E+13 | 31.58421471 |
|  |   | 2019 | 5.44448E+13 | 31.62820936 |
|  |   | 2020 | 6.08629E+13 | 31.73964535 |
|  |   | 2021 | 6.14697E+13 | 31.74956568 |
| 5 | CTRA | 2018 | 34289017 | 17.35033566 |
|  |   | 2019 | 36196024 | 17.40445984 |
|  |   | 2020 | 36196024 | 17.40445984 |
|  |   | 2021 | 40668411 | 17.52096221 |
| 6 | DILD | 2018 | 1.42155E+13 | 30.28535651 |
|  |   | 2019 | 1.47775E+13 | 30.32412662 |
|  |   | 2020 | 1.57019E+13 | 30.38480109 |
|  |   | 2021 | 1.64618E+13 | 30.43206273 |
| 7 | FMII | 2018 | 9.40955E+11 | 27.57016157 |
|  |   | 2019 | 8.91867E+11 | 27.51658284 |
|  |   | 2020 | 8.70707E+11 | 27.49257188 |
|  |   | 2021 | 8.69031E+11 | 27.49064426 |
| 8 | GMTD | 2018 | 1.25286E+12 | 27.85645177 |
|  |   | 2019 | 1.10752E+12 | 27.73314271 |
|  |   | 2020 | 9.87323E+11 | 27.61826322 |
|  |   | 2021 | 1.07293E+12 | 27.70141866 |
| 9 | GPRA | 2018 | 1.53645E+12 | 28.06049801 |
|  |   | 2019 | 1.70592E+12 | 28.16512508 |
|  |   | 2020 | 1.72736E+12 | 28.17761632 |
|  |   | 2021 | 1.76055E+12 | 28.19664821 |
| 10 | JRPT | 2018 | 10541248267 | 23.0785618 |
|  |   | 2019 | 11164935100 | 23.13604391 |
|  |   | 2020 | 11481521265 | 23.16400473 |
|  |   | 2021 | 11748147834 | 23.18696143 |
| 11 | KIJA | 2018 | 1.17838E+13 | 30.09774447 |
|  |   | 2019 | 1.21846E+13 | 30.13119493 |
|  |   | 2020 | 1.22002E+13 | 30.13247149 |
|  |   | 2021 | 1.22921E+13 | 30.13997711 |
| 12 | MKPI | 2018 | 7.00825E+12 | 29.57810983 |
|  |   | 2019 | 7.27523E+12 | 29.61549716 |
|  |   | 2020 | 7.62292E+12 | 29.66218036 |
|  |   | 2021 | 7.99428E+12 | 29.70974771 |
| 13 | MTLA | 2018 | 5193962740 | 22.37076278 |
|  |   | 2019 | 6107364000 | 22.53276109 |
|  |   | 2020 | 5932483000 | 22.50370868 |
|  |   | 2021 | 6409548000 | 22.58105459 |
| 14 | MTSM | 2018 | 7.51295E+11 | 27.34506421 |
|  |   | 2019 | 76461609634 | 25.06005462 |
|  |   | 2020 | 72921362051 | 25.01264747 |
|  |   | 2021 | 69927105928 | 24.97071919 |
| 15 | NZIA | 2018 | 4.74846E+11 | 26.8862564 |
|  |   | 2019 | 6.59066E+11 | 27.21408968 |
|  |   | 2020 | 6.63378E+11 | 27.22061088 |
|  |   | 2021 | 6.33543E+11 | 27.17459433 |
| 16 | OMRE | 2018 | 4.25271E+12 | 29.07857671 |
|  |   | 2019 | 4.23432E+12 | 29.07424382 |
|  |   | 2020 | 4.13399E+12 | 29.05026384 |
|  |   | 2021 | 4.10912E+12 | 29.04423094 |
| 17 | PLIN | 2018 | 5043925604 | 22.34145051 |
|  |   | 2019 | 12548031316 | 23.25282962 |
|  |   | 2020 | 11815911491 | 23.19271289 |
|  |   | 2021 | 11971692555 | 23.20581075 |
| 18 | PPRO | 2018 | 1.64757E+13 | 30.43290893 |
|  |   | 2019 | 1.95847E+13 | 30.60576877 |
|  |   | 2020 | 1.8589E+13 | 30.55358954 |
|  |   | 2021 | 2.10864E+13 | 30.67965068 |
| 19 | PUDP | 2018 | 4.89531E+11 | 26.91671277 |
|  |   | 2019 | 5.39917E+11 | 27.01468102 |
|  |   | 2020 | 5.21633E+11 | 26.98022934 |
|  |   | 2021 | 4.92004E+11 | 26.92175257 |
| 20 | PWON | 2018 | 25018080224 | 23.94286461 |
|  |   | 2019 | 26095153343 | 23.98501544 |
|  |   | 2020 | 26458805377 | 23.99885485 |
|  |   | 2021 | 28866081129 | 24.08593308 |
| 21 | RBMS | 2018 | 8.97968E+11 | 27.5234003 |
|  |   | 2019 | 8.06591E+11 | 27.41608313 |
|  |   | 2020 | 7.60446E+11 | 27.35717076 |
|  |   | 2021 | 7.71097E+11 | 27.37107975 |
| 22 | RDTX | 2018 | 2.52649E+12 | 28.55785202 |
|  |   | 2019 | 2.79579E+12 | 28.65913528 |
|  |   | 2020 | 2.97106E+12 | 28.7199405 |
|  |   | 2021 | 3.16111E+12 | 28.78194288 |
| 23 | RODA | 2018 | 3.98085E+12 | 29.01251629 |
|  |   | 2019 | 3.91116E+12 | 28.99485599 |
|  |   | 2020 | 3.93615E+12 | 29.00122367 |
|  |   | 2021 | 3.65069E+12 | 28.92593644 |
| 24 | SATU | 2018 | 3.13061E+11 | 26.46966455 |
|  |   | 2019 | 2.82277E+11 | 26.36615559 |
|  |   | 2020 | 2.60603E+11 | 26.28626512 |
|  |   | 2021 | 2.5946E+11 | 26.28187003 |
| 25 | SMDM | 2018 | 3.15864E+12 | 28.78116343 |
|  |   | 2019 | 3.21317E+12 | 28.79828007 |
|  |   | 2020 | 3.20191E+12 | 28.79476891 |
|  |   | 2021 | 3.30351E+12 | 28.82600718 |
| 26 | SMRA | 2018 | 23299242068 | 23.87168667 |
|  |   | 2019 | 24441657276 | 23.91955478 |
|  |   | 2020 | 24922534224 | 23.93903822 |
|  |   | 2021 | 26049716678 | 23.98327273 |
| 27 | TARA | 2018 | 1.12228E+12 | 27.74638276 |
|  |   | 2019 | 1.12596E+12 | 27.74965565 |
|  |   | 2020 | 1.0866E+12 | 27.71407234 |
|  |   | 2021 | 1.08523E+12 | 27.71281543 |
| 28 | URBN | 2018 | 1.6223E+12 | 28.11486485 |
|  |   | 2019 | 2.33695E+12 | 28.47986862 |
|  |   | 2020 | 3.94166E+12 | 29.00262407 |
|  |   | 2021 | 4.05544E+12 | 29.03107943 |

Lampiran 9

**Data Umur Perusahaan (X5)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode Perusahaan** | **Perusahaan Berdiri** | **Umur Perusahaan** |
| **2018** | **2019** | **2020** | **2021** |
| 1 | APLN | 2004 | 14 | 15 | 16 | 17 |
| 2 | ASRI | 1993 | 25 | 26 | 27 | 28 |
| 3 | BEST | 1989 | 29 | 30 | 31 | 32 |
| 4 | BSDE | 1984 | 34 | 35 | 36 | 37 |
| 5 | CTRA | 1981 | 37 | 38 | 39 | 40 |
| 6 | DILD | 1983 | 35 | 36 | 37 | 38 |
| 7 | FMII | 1989 | 29 | 30 | 31 | 32 |
| 8 | GMTD | 1991 | 27 | 28 | 29 | 30 |
| 9 | GPRA | 1987 | 31 | 32 | 33 | 34 |
| 10 | JRPT | 1979 | 39 | 40 | 41 | 42 |
| 11 | KIJA | 1989 | 29 | 30 | 31 | 32 |
| 12 | MKPI | 1972 | 46 | 47 | 48 | 49 |
| 13 | MTLA | 1994 | 24 | 25 | 26 | 27 |
| 14 | MTSM | 1980 | 38 | 39 | 40 | 41 |
| 15 | NZIA | 2007 | 11 | 12 | 13 | 14 |
| 16 | OMRE | 1983 | 35 | 36 | 37 | 38 |
| 17 | PLIN | 1983 | 35 | 36 | 37 | 38 |
| 18 | PPRO | 2013 | 5 | 6 | 7 | 8 |
| 19 | PUDP | 1980 | 38 | 39 | 40 | 41 |
| 20 | PWON | 1982 | 36 | 37 | 38 | 39 |
| 21 | RBMS | 1985 | 33 | 34 | 35 | 36 |
| 22 | RDTX | 1980 | 38 | 39 | 40 | 41 |
| 23 | RODA | 1995 | 23 | 24 | 25 | 26 |
| 24 | SATU | 2012 | 6 | 7 | 8 | 9 |
| 25 | SMDM | 1989 | 29 | 30 | 31 | 32 |
| 26 | SMRA | 1975 | 43 | 44 | 45 | 46 |
| 27 | TARA | 2006 | 12 | 13 | 14 | 15 |
| 28 | URBN | 1995 | 23 | 24 | 25 | 26 |

Lampiran 10

Statistik Deskriptif

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| AuditDelay | 112 | 43.000 | 151.000 | 9.19643E1 | 24.111949 |
| KualitasAudit | 112 | .000 | 1.000 | .21429 | .412170 |
| FinancialDistress | 112 | .882 | 50.114 | 6.65577 | 7.761853 |
| ROA | 112 | -.120 | .145 | .01362 | .046792 |
| NPM | 112 | -3.066 | .900 | -.00033 | .548426 |
| EPS | 112 | -1.043E3 | 994.734 | 2.81880E1 | 214.016966 |
| UkuranPerusahaan | 112 | 17.350 | 31.750 | 2.68743E1 | 3.129896 |
| UmurPerusahaan | 112 | 5.000 | 49.000 | 3.02143E1 | 10.716182 |
| Valid N (listwise) | 112 |  |  |  |  |

Lampiran 11

**Uji Asumsi Klasik**

Uji Normalitas



|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  |  | Unstandardized Residual |
| N | 112 |
| Normal Parametersa | Mean | .0000000 |
| Std. Deviation | 21.38815882 |
| Most Extreme Differences | Absolute | .117 |
| Positive | .117 |
| Negative | -.055 |
| Kolmogorov-Smirnov Z | 1.240 |
| Asymp. Sig. (2-tailed) | .092 |

Uji Heterokedastisitas

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |  |  |
| 1 | (Constant) | -6.817 | 14.656 |  | -.465 | .643 |
| KualitasAudit | -.047 | 4.194 | -.001 | -.011 | .991 |
| FinancialDistress | .148 | .178 | .083 | .829 | .409 |
| ROA | -50.377 | 42.177 | -.172 | -1.194 | .235 |
| NPM | -.998 | 3.224 | -.040 | -.309 | .758 |
| EPS | .009 | .007 | .139 | 1.320 | .190 |
| UkuranPerusahaan | .926 | .522 | .211 | 1.774 | .079 |
| UmurPerusahaan | -.076 | .134 | -.059 | -.566 | .573 |
| a. Dependent Variable: ABSRES |  |  |  |  |



Uji Multikolinearitas

|  |  |
| --- | --- |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| KualitasAudit | .537 | 1.864 |
| FinancialDistress | .841 | 1.189 |
| ROA | .412 | 2.429 |
| NPM | .513 | 1.950 |
| EPS | .766 | 1.305 |
| UkuranPerusahaan | .601 | 1.665 |
| UmurPerusahaan | .778 | 1.285 |

Uji Autokorelasi

|  |  |
| --- | --- |
| Model | Durbin-Watson |
| 1 | 1.860 |

Lampiran 12

**Regresi Linier Berganda**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |  |  |
| 1 | (Constant) | 104.481 | 24.275 |  | 4.304 | .000 |
| KualitasAudit | .399 | 6.947 | .007 | .057 | .954 |
| FinancialDistress | .646 | .295 | .208 | 2.193 | .031 |
| ROA | -110.584 | 69.860 | -.215 | -1.583 | .116 |
| NPM | -12.306 | 5.340 | -.280 | -2.304 | .023 |
| EPS | .003 | .011 | .025 | .256 | .798 |
| UkuranPerusahaan | -1.091 | .865 | -.142 | -1.261 | .210 |
| UmurPerusahaan | .458 | .222 | .203 | 2.063 | .042 |
| a. Dependent Variable: AuditDelay |  |  |  |  |

Lampiran 13

**Hipotesis (Uji t)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |  |  |
| 1 | (Constant) | 104.481 | 24.275 |  | 4.304 | .000 |
| KualitasAudit | .399 | 6.947 | .007 | .057 | .954 |
| FinancialDistress | .646 | .295 | .208 | 2.193 | .031 |
| ROA | -110.584 | 69.860 | -.215 | -1.583 | .116 |
| NPM | -12.306 | 5.340 | -.280 | -2.304 | .023 |
| EPS | .003 | .011 | .025 | .256 | .798 |
| UkuranPerusahaan | -1.091 | .865 | -.142 | -1.261 | .210 |
| UmurPerusahaan | .458 | .222 | .203 | 2.063 | .042 |
| a. Dependent Variable: AuditDelay |  |  |  |  |

Lampiran 14

**Koefisien Determinasi**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .462a | .213 | .160 | 22.096232 | 1.860 |
| a. Predictors: (Constant), UmurPerusahaan, NPM, UkuranPerusahaan, FinancialDistress, EPS, KualitasAudit, ROA |
| b. Dependent Variable: AuditDelay |  |  |