

# LAMPIRAN

**DATA PENELITIAN PERUSAHAAN MANUFAKTUR TAHUN 2016-2018**  
**YANG TERDAFTAR DI BEI**

<b>NO</b>	<b>Nama Perusahaan</b>	<b>Laba Setelah Pajak</b>	<b>Total Aset</b>	<b>Total Kewajiban</b>	<b>Total Ekuitas</b>
1	ADES	55951.00	767479.00	383091.00	384388.00
2	ADHI	315107783135.00	20095435959279.00	14652655996381.00	5442779962898.00
3	ADMF	1009351.00	27643104.00	22665905.00	27643104.00
4	ADRO	340686.00	6552257.00	2763375.00	3785882.00
5	AGII	64287.00	5847722.00	2296929.00	2760840.00
6	AKPI	52393857.00	2615909190.00	1495874021.00	1120035169.00
7	ALKA	516167.00	136618855.00	75514424.00	61104431.00
8	AMFG	260444.00	5504890.00	1905626.00	3559264.00
9	AMIN	32251863039.00	252452307121.00	101086129009.00	151366178112.00
10	ARNA	91375910975.00	1543216299146.00	595128097887.00	948088201259.00
11	ASII	18302.00	261855.00	121949.00	139906.00
12	BATA	42231663.00	804742917.00	247587638.00	557155279.00
13	BIMA	17410120742.00	92041274561.00	189216746183.00	-97175471622.00
14	BRAM	22299582.00	296060495.00	98315845.00	197744650.00
15	BRPT	279796.00	2570590.00	1122222.00	1448368.00
16	BUDI	38624.00	2931807.00	1766825.00	1164982.00
17	CEKA	249697013626.00	1103865252070.00	538044038690.00	887920113728.00
18	CINT	20619309858.00	399336626636.00	72906787680.00	326429838956.00
19	CLEO	39262802985.00	463288593970.00	265127107591.00	198161486379.00
20	DLTA	254509268.00	1197796650.00	185422642.00	1012374008.00
21	DPNS	10009391103.00	296129566784.00	32865162199.00	263264403585.00
22	EKAD	90685821530.00	702508630708.00	110503822983.00	592004807725.00
23	FASW	778012761625.00	8583223835997.00	524781372865.00	3158442463132.00
24	ICBP	3631301.00	28901948.00	10401125.00	18500823.00
25	IGAR	69305629795.00	439466673296.00	65716637766.00	373749035530.00
26	IMPC	125823130775.00	2276031922082.00	1050386739011.00	1225645183071.00
27	INAI	35552975224.00	1339032413455.00	1081015810782.00	258016602673.00
28	INCF	5913125765.00	438721183703.00	298218887178.00	140502296525.00
29	INCI	9988836259.00	269351381344.00	26524918593.00	242826462751.00
30	INDF	5266906.00	82174515.00	38233092.00	43941423.00
31	INDR	1456742.00	846568485.00	547271292.00	299297193.00
32	INDS	49556367334.00	2477272502538.00	409208624907.00	2068063877631.00
33	INKP	202755.00	6878800.00	4059414.00	2819385.00
34	INRU	37492.00	339428.00	176979.00	162499.00
35	INTP	3870319.00	30150580.00	4011877.00	26138703.00
36	IPOL	6497367.00	282894404.00	126938628.00	155955776.00

37	ISSP	102925.00	6041811.00	3396754.00	2645057.00
38	JECC	132423161.00	1587210576.00	1116872234.00	470338342.00
39	JPFA	2171608.00	19251026.00	9878062.00	9372964.00
40	KBLI	334338838592.00	1871422416044.00	550076575595.00	132345840449.00
41	KDSI	47127349067.00	1142273020550.00	722488734446.00	419784286104.00
42	KINO	181110153810.00	3284504424358.00	1332431950729.00	1952072473629.00
43	LION	42345417055.00	685812995987.00	215209902816.00	470603093171.00
44	LMSH	6252814811.00	162828169250.00	45511700128.00	117316469122.00
45	MAIN	290230477.00	3919764494.00	2082189069.00	1873575425.00
46	MLBI	982129.00	2275038.00	1454398.00	820640.00
47	MLIA	9039563.00	7723578677.00	6110478983.00	1613099694.00
48	MYOR	138676127665.00	12922421859142.00	6657165872077.00	12922421859142.00
49	PBRX	13286218.00	519506767.00	291866255.00	227640512.00
50	PTSN	1863821.00	66020153.00	15725467.00	50294686.00
51	ROTI	279777368831.00	2919640858718.00	1476889086692.00	1442751772026.00
52	SCCO	340593630534.00	2449935491586.00	1229514818362.00	1220420673224.00
53	SKBM	22545456050.00	1001657012004.00	633267725358.00	368389286646.00
54	SKLT	20646121074.00	568239939951.00	272088644079.00	296151295872.00
55	SMBR	259090525.00	4368876996.00	1248119294.00	3120757702.00
56	SMGR	4535036823.00	44226895982.00	13652504525.00	30574391457.00
57	SPMA	81063430679.00	2158852415950.00	1047296887831.00	1079146551310.00
58	SRSN	11056051.00	717149704.00	315096071.00	402053633.00
59	STAR	462555306.00	690187353961.00	200161402637.00	490025951324.00
60	SULI	383448.00	91571846.00	107014127.00	15442281.00
61	TBMS	7277005.00	129799075.00	100865003.00	28934072.00
62	TCID	162059596347.00	2185101038101.00	401942530776.00	1783158507325.00
63	TKIM	7653.00	2491282.00	1554204.00	937078.00
64	TOTO	168564583718.00	2581440938262.00	1057566418720.00	1523874519542.00
65	TRIS	25213015324.00	639701164511.00	293073984034.00	346627180477.00
66	TRST	33794866940.00	3290596224286.00	1358241040272.00	1932355184014.00
67	ULTJ	709825635742.00	4239199641365.00	749966146582.00	3489233494783.00
68	UNIC	21122276.00	226913639.00	65725372.00	161188267.00
69	UNIT	860775733.00	432913180372.00	188891359540.00	244021820832.00
70	UNVR	6390672.00	16745695.00	12041437.00	4704258.00
71	VOKS	160045873393.00	1668210094478.00	999166542590.00	669043551888.00
72	WSBP	634819524892.00	13734267485212.00	6328766443251.00	7405501041961.00
73	WTON	281567627374.00	4662319785318.00	2171844871665.00	2490474913654.00

## TAHUN 2017

NO	Nama Perusahaan	Laba Setelah Pajak	Total Aset	Total Kewajiban	Total Ekuitas
1	ADES	38242.00	840236.00	417225.00	423011.00
2	ADHI	517079848207.00	28332948012950.00	22463030586953.00	5869917425997.00
3	ADMF	1409150.00	29492933.00	23747518.00	5745415.00
4	ADRO	536438.00	6814147.00	2722520.00	4091627.00
5	AGII	97598.00	6403543.00	2971605.00	3358010.00
6	AKPI	13333970.00	2745325833.00	1618713342.00	1126612491.00
7	ALKA	15406256.00	305208703.00	226717826.00	78490877.00
8	AMFG	38569.00	6267816.00	2718939.00	3548877.00
9	AMIN	39082873015.00	360906218575.00	178767779764.00	182138438811.00
10	ARNA	122183909643.00	1601346561573.00	571946769034.00	1029399792539.00
11	ASII	23165.00	295646.00	139317.00	156329.00
12	BATA	53654376.00	855691231.00	276382503.00	579308728.00
13	BIMA	15795652032.00	89327328853.00	173964702574.00	-84637373721.00
14	BRAM	24567927.00	304483626.00	87414272.00	217069354.00
15	BRPT	279889.00	3642928.00	1626029.00	2016899.00
16	BUDI	45691.00	2939456.00	1744756.00	1194700.00
17	CEKA	107420886839.00	1392636444501.00	489592257434.00	903044187067.00
18	CINT	29648261092.00	476557841605.00	94304081659.00	382273759946.00
19	CLEO	50173730829.00	660917775332.00	362948247159.00	297969528163.00
20	DLTA	279772635.00	1340842765.00	196197372.00	1144645393.00
21	DPNS	5963420071.00	308491137960.00	40655786593.00	267835387367.00
22	EKAD	76195665729.00	796767646172.00	133949920707.00	662817725465.00
23	FASW	595868198714.00	9369891776775.00	6081574204386.00	3288317572389.00
24	ICBP	3543173.00	31619514.00	11295184.00	20324330.00
25	IGAR	72376683136.00	513022591574.00	71075842431.00	441964749143.00
26	IMPC	91303491940.00	2294667493483.00	1005656523820.00	1289020969663.00
27	INAI	38651704520.00	1213916545120.00	936511874370.00	277404670750.00
28	INCF	3803969459.00	579967844297.00	437355554106.00	142612290191.00
29	INCI	16554272131.00	303788390330.00	35408565186.00	268379825114.00
30	INDF	5145063.00	87939488.00	41182764.00	46756724.00
31	INDR	2259101.00	800108471.00	515802535.00	284305936.00
32	INDS	113639539901.00	2434617337849.00	289798419319.00	2144818918530.00
33	INKP	413282.00	7634236.00	4416589.00	3217647.00
34	INRU	381.00	337585.00	174769.00	162816.00
35	INTP	1859818.00	28863676.00	4307169.00	24556507.00
36	IPOL	2479426.00	287793458.00	128349250.00	159444208.00
37	ISSP	8634.00	6269365.00	3428424.00	2840941.00
38	JECC	83355370.00	1927985352.00	1380623870.00	547361482.00

39	JPFA	1107810.00	21088870.00	11293242.00	9795628.00
40	KBLI	358974051474.00	3013760616985.00	1227014231702.00	1786746385283.00
41	KDSI	68965208549.00	1328291727616.00	842752226515.00	485539501101.00
42	KINO	109696001798.00	3237595219274.00	1182424339165.00	2055170880109.00
43	LION	9282943009.00	681937947736.00	229630859719.00	452307088017.00
44	LMSH	12967113850.00	161163426840.00	31541423763.00	129622003077.00
45	MAIN	48698329.00	4072245477.00	2371092779.00	1701152698.00
46	MLBI	1322067.00	2510078.00	1145173.00	1064905.00
47	MLIA	47534072.00	5186685608.00	3432390525.00	1754295083.00
48	MYOR	1630953830893.00	14915849800251.00	7561503434179.00	7534346366072.00
49	PBRX	7816516.00	573371293.00	338565397.00	234795896.00
50	PTSN	492427.00	67203688.00	16673407.00	50530281.00
51	ROTI	135364021139.00	4559573709411.00	1739467993982.00	2820105715429.00
52	SCCO	269730298809.00	4014244589706.00	1286017105712.00	2728227483994.00
53	SKBM	25880464791.00	1623027475045.00	599790014646.00	1023237460399.00
54	SKLT	22970715348.00	636284210210.00	328714435982.00	307569774228.00
55	SMBR	146648432.00	5060337247.00	1647477388.00	3412859859.00
56	SMGR	2043025914.00	48963502966.00	18524450664.00	30439052302.00
57	SPMA	92280117234.00	2175660855114.00	980123282608.00	1172195335156.00
58	SRSN	17698567.00	652726454.00	237220555.00	415505899.00
59	STAR	594726798.00	614705038056.00	124422750504.00	614705038056.00
60	SULI	1346166.00	82527597.00	81659796.00	867801.00
61	TBMS	7583671.00	164820670.00	128302927.00	36517743.00
62	TCID	179126382068.00	2361807189430.00	503480853006.00	1858326336424.00
63	TKIM	27310.00	2580875.00	1584135.00	996740.00
64	TOTO	278935804544.00	2826490815501.00	1132699218954.00	1693791596547.00
65	TRIS	14198889550.00	544968319987.00	188736733204.00	356231586783.00
66	TRST	38199681742.00	3332905936010.00	1357336438524.00	1975569497486.00
67	ULTJ	711681.00	5186940.00	978185.00	4208755.00
68	UNIC	11931399.00	223746950.00	65335271.00	158411679.00
69	UNIT	1062124056.00	426384622878.00	181126294572.00	245258328306.00
70	UNVR	7004562.00	18906413.00	13733025.00	5173388.00
71	VOKS	166204959339.00	2110166496595.00	1296044190202.00	814122306393.00
72	WSBP	1000330150510.00	14919548673755.00	7602892583336.00	7316656090419.00
73	WTON	340458859391.00	7067976095043.00	4320040760958.00	2747935334085.00

## TAHUN 2018

NO	Nama Perusahaan	Laba Setelah Pajak	Total Aset	Total Kewajiban	Total Ekuitas
1	ADES	52958.00	881275.00	339361.00	481914.00
2	ADHI	645029449105.00	30118614769882.00	23833342873624.00	6285271896258.00
3	ADMF	1815263.00	31496441.00	24468242.00	7028199.00
4	ADRO	477541.00	7060755.00	2758063.00	4302692.00
5	AGII	114374.00	6647755.00	3499963.00	3147792.00
6	AKPI	64226271.00	3070410492.00	1836567739.00	1233833753.00
7	ALKA	22943498.00	648968295.00	548236812.00	100731483.00
8	AMFG	6596.00	8432632.00	4835996.00	3596666.00
9	AMIN	32352159254.00	404722056954.00	197498325699.00	207223731255.00
10	ARNA	158207798602.00	1652905986730.00	556309556626.00	1096596429104.00
11	ASII	27372.00	344711.00	170348.00	174363.00
12	BATA	67994867.00	876856225.00	240048866.00	636807359.00
13	BIMA	2349855961.00	98190640839.00	179038283760.00	-80847643921.00
14	BRAM	19377050.00	296400018.00	76038130.00	22036188.00
15	BRPT	242066.00	7042491.00	4340449.00	2702042.00
16	BUDI	50467.00	3392980.00	2166496.00	1226484.00
17	CEKA	92649656775.00	1168956042706.00	192308466864.00	976647575842.00
18	CINT	13554152161.00	491382035136.00	102703457308.00	388678577828.00
19	CLEO	63261752474.00	833933861594.00	198455391702.00	635478469892.00
20	DLTA	338129985.00	1523517170.00	239353356.00	1284163814.00
21	DPNS	9380137352.00	322185012261.00	44476413260.00	277708599001.00
22	EKAD	74045187763.00	853267454400.00	128684953153.00	724582501247.00
23	FASW	1405367771073	10965118708784	6676781411219	4288377297565
24	ICBP	4658781.00	34367153.00	11660003.00	22707150.00
25	IGAR	44672438405.00	570197810698.00	87283567361.00	482914243337.00
26	IMPC	105523929164.00	2370198817803.00	997975486781.00	1372223331022.00
27	INAI	40463141352.00	1400683598096.00	1096799666849.00	303883931247.00
28	INCF	4470170254.00	534676677468.00	384982084575.00	149694592893.00
29	INCI	16675673703.00	391362697956.00	71410278158.00	319952419798.00
30	INDF	4961851.00	96537796.00	46620996.00	49916800.00
31	INDR	62367343.00	805918779.00	456465600.00	349453173.00
32	INDS	110686883366.00	2482337567967.00	288105732114.00	2194231835853.00
33	INKP	588206.00	8751013.00	4979481.00	3771532.00
34	INRU	3936.00	411225.00	241050.00	170175.00
35	INTP	1145937.00	2778562.00	4566973.00	23221589.00
36	IPOL	5073929.00	292126972.00	130444172.00	151682800.00
37	ISSP	48741.00	6494070.00	3578654.00	2915416.00
38	JECC	88428879.00	2081620993.00	1472379829.00	609241164.00

39	JPFA	2253201.00	23038028.00	12823219.00	10214809.00
40	KBLI	235651063203.00	3244821647076.00	1213840888147.00	2030980758929.00
41	KDSI	76761902211.00	1391416464512.00	836245435111.00	555171029401.00
42	KINO	150116045042.00	3592164205408.00	1405264079012.00	2186900126396.00
43	LION	14679673993.00	696192628101.00	221022066026.00	475170562075.00
44	LMSH	2886727390.00	160027280153.00	27335071863.00	132692208290.00
45	MAIN	284246878.00	4335844455.00	2344198361.00	1896646094.00
46	MLBI	1224807.00	2889501.00	1721965.00	1167536.00
47	MLIA	189082238.00	5263726099.00	3022358125.00	2241367974.00
48	MYOR	1760434280304.00	17591706426634.00	9049161944940.00	8542544481694.00
49	PBRX	16260183.00	579066122.00	328472770.00	250593352.00
50	PTSN	12000369.00	287576140.00	217924169.00	69651971.00
51	ROTI	127171436363.00	4393810380883.00	1476909260772.00	2916901120111.00
52	SCCO	253995332656.00	4165196478857.00	1254447340790.00	2910749138067.00
53	SKBM	15954632472.00	1771365972009.00	730789419438.00	1040576552571.00
54	SKLT	31954131252.00	747293725435.00	408057718435.00	339236007000.00
55	SMBR	76074721.00	5538079503.00	2064408447.00	3473671056.00
56	SMGR	3085704236.00	51155890227.00	18419594705.00	32736295552.00
57	SPMA	82232722269.00	2282845632924.00	1013266115558.00	1254609679208.00
58	SRSN	38735092.00	686777211.00	208989195.00	477788016.00
59	STAR	173591040.00	615956006710.00	124601429706.00	491354577004.00
60	SULI	3267396.00	101190118.00	96204401.00	4985717.00
61	TBMS	6377441.00	190954156.00	148058972.00	42895184.00
62	TCID	173049442756.00	2445143511801.00	472680346662.00	1972463165139.00
63	TKIM	245709.00	2965136.00	1729951.00	1235185.00
64	TOTO	346692796102.00	2897119790044.00	967642637307.00	1929477152737.00
65	TRIS	19665074694.00	633014281325.00	276789437347.00	356224843987.00
66	TRST	63193899099.00	4284901587126.00	2047516971004.00	2237384616122.00
67	ULTJ	701607.00	5555871.00	780915.00	4774956.00
68	UNIC	17280630.00	236410388.00	70077695.00	166332693.00
69	UNIT	506523774.00	419701649147.00	173753567080.00	245948082067.00
70	UNVR	9109445.00	19522970.00	11944837.00	7578133.00
71	VOKS	105468744587.00	2485382578010.00	1562752955234.00	922629622776.00
72	WSBP	1103472788182.00	15222388589814.00	7340075399350.00	7882313190464.00
73	WTON	486640174453.00	8881778299672.00	5744966289467.00	3136812010205.00

## UJI ANALISIS DATA PANEL DENGAN *EVIIEWS 10*

### 1. Hasil Pengukuran Ukuran Perusahaan

No	Nama Perusahaan	2016	2017	2018
1	ADES	5.89	5.92	5.945111
2	ADHI	13.30	13.45	13.47883
3	ADMF	7.44	7.47	7.498261
4	ADRO	6.82	6.83	6.848851
5	AGII	6.77	6.81	6.822675
6	AKPI	9.42	9.44	9.487196
7	ALKA	8.14	8.48	8.812223
8	AMFG	6.74	6.80	6.925963
9	AMIN	11.40	11.56	11.60716
10	ARNA	12.19	12.20	12.21825
11	ASII	5.42	5.47	5.537455
12	BATA	8.91	8.93	8.942928
13	BIMA	10.96	10.95	10.99207
14	BRAM	8.47	8.48	8.471878
15	BRPT	6.41	6.56	6.847726
16	BUDI	6.47	6.47	6.530581
17	CEKA	12.04	12.14	12.0678
18	CINT	11.60	11.68	11.69142
19	CLEO	11.67	11.82	11.92113
20	DLTA	9.08	9.13	9.182847
21	DPNS	11.47	11.49	11.50811
22	EKAD	11.85	11.90	11.93109
23	FASW	12.93	12.97	13.04001
24	ICBP	7.46	7.50	7.536144
25	IGAR	11.64	11.71	11.75603
26	IMPC	12.36	12.36	12.37478
27	INAI	12.13	12.08	12.14634
28	INCF	11.64	11.76	11.72809
29	INCI	11.43	11.48	11.59258
30	INDF	7.91	7.94	7.984697
31	INDR	8.93	8.90	8.906291
32	INDS	12.39	12.39	12.39486
33	INKP	6.84	6.88	6.942058
34	INRU	5.53	5.53	5.61408
35	INTP	7.48	7.46	6.44382



36	IPOL	8.45	8.46	8.465572
37	ISSP	6.78	6.80	6.812517
38	JECC	9.20	9.29	9.318402
39	JPFA	7.28	7.32	7.362445
40	KBLI	12.27	12.48	12.51119
41	KDSI	12.06	12.12	12.14346
42	KINO	12.52	12.51	12.55536
43	LION	11.84	11.83	11.84273
44	LMSH	11.21	11.21	11.20419
45	MAIN	9.59	9.61	9.637074
46	MLBI	6.36	6.40	6.460823
47	MLIA	9.89	9.71	9.721293
48	MYOR	13.11	13.17	13.24531
49	PBRX	8.72	8.76	8.762728
50	PTSN	7.82	7.83	8.458753
51	ROTI	12.47	12.66	12.64284
52	SCCO	12.39	12.60	12.61964
53	SKBM	12.00	12.21	12.24831
54	SKLT	11.75	11.80	11.87349
55	SMBR	9.64	9.70	9.743359
56	SMGR	10.65	10.69	10.7089
57	SPMA	12.33	12.34	12.35848
58	SRSN	8.86	8.81	8.836816
59	STAR	11.84	11.79	11.78955
60	SULI	7.96	7.92	8.005138
61	TBMS	8.11	8.22	8.280929
62	TCID	12.34	12.37	12.3883
63	TKIM	6.40	6.41	6.472045
64	TOTO	12.41	12.45	12.46197
65	TRIS	11.81	11.74	11.80141
66	TRST	12.52	12.52	12.63194
67	ULTJ	12.63	6.71	6.744752
68	UNIC	8.36	8.35	8.373667
69	UNIT	11.64	11.63	11.62294
70	UNVR	7.22	7.28	7.290546
71	VOKS	12.22	12.32	12.39539
72	WSBP	13.14	13.17	13.18248
73	WTON	12.67	12.85	12.9485

## 2. Hasil Pengukuran Profitabilitas

No	Nama Perusahaan	2016	2017	2018
1	ADES	0.07	0.05	0.00
2	ADHI	0.02	0.02	0.00
3	ADMF	0.04	0.05	0.00
4	ADRO	0.05	0.08	0.00
5	AGII	0.01	0.02	0.00
6	AKPI	0.02	0.00	0.00
7	ALKA	0.00	0.05	0.00
8	AMFG	0.05	0.01	0.00
9	AMIN	0.13	0.11	0.00
10	ARNA	0.06	0.08	0.00
11	ASII	0.07	0.08	0.00
12	BATA	0.05	0.06	0.00
13	BIMA	0.19	0.18	0.00
14	BRAM	0.08	0.08	0.00
15	BRPT	0.11	0.08	0.00
16	BUDI	0.01	0.02	0.00
17	CEKA	0.23	0.08	0.00
18	CINT	0.05	0.06	0.00
19	CLEO	0.08	0.08	0.00
20	DLTA	0.21	0.21	0.00
21	DPNS	0.03	0.02	0.00
22	EKAD	0.13	0.10	0.00
23	FASW	0.09	0.06	0.00
24	ICBP	0.13	0.11	0.00
25	IGAR	0.16	0.14	0.00
26	IMPC	0.06	0.04	0.00
27	INAI	0.03	0.03	0.00
28	INCF	0.01	0.01	0.00
29	INCI	0.04	0.05	0.00
30	INDF	0.06	0.06	0.00
31	INDR	0.00	0.00	0.00
32	INDS	0.02	0.05	0.00
33	INKP	0.03	0.05	0.00
34	INRU	0.11	0.00	0.00
35	INTP	0.13	0.06	0.00
36	IPOL	0.02	0.01	0.00
37	ISSP	0.02	0.00	0.00
38	JECC	0.08	0.04	0.00

39	JPFA	0.11	0.05	0.00
40	KBLI	0.18	0.12	0.00
41	KDSI	0.04	0.05	0.00
42	KINO	0.06	0.03	0.00
43	LION	0.06	0.01	0.00
44	LMSH	0.04	0.08	0.00
45	MAIN	0.07	0.01	0.00
46	MLBI	0.43	0.53	0.00
47	MLIA	0.00	0.01	0.00
48	MYOR	0.01	0.11	0.00
49	PBRX	0.03	0.01	0.00
50	PTSN	0.03	0.01	0.00
51	ROTI	0.10	0.03	0.00
52	SCCO	0.14	0.07	0.00
53	SKBM	0.02	0.02	0.00
54	SKLT	0.04	0.04	0.00
55	SMBR	0.06	0.03	0.00
56	SMGR	0.10	0.04	0.00
57	SPMA	0.04	0.04	0.00
58	SRSN	0.02	0.03	0.00
59	STAR	0.00	0.00	0.00
60	SULI	0.00	0.02	0.00
61	TBMS	0.06	0.05	0.00
62	TCID	0.07	0.08	0.00
63	TKIM	0.00	0.01	0.00
64	TOTO	0.07	0.10	0.00
65	TRIS	0.04	0.03	0.00
66	TRST	0.01	0.01	0.00
67	ULTJ	0.17	0.14	0.00
68	UNIC	0.09	0.05	0.00
69	UNIT	0.00	0.00	0.00
70	UNVR	0.38	0.37	0.00
71	VOKS	0.10	0.08	0.00
72	WSBP	0.05	0.07	0.00
73	WTON	0.06	0.05	0.00

### 3. Hasil Pengukuran *Leverage*

No	Nama Perusahaan	2016	2017	2018
1	ADES	1.00	0.99	0.704194
2	ADHI	2.69	3.83	3.791935
3	ADMF	0.82	4.13	3.481438
4	ADRO	0.73	0.67	0.641009
5	AGII	0.83	0.88	1.111879
6	AKPI	1.34	1.44	1.488505
7	ALKA	1.24	2.89	5.442557
8	AMFG	0.54	0.77	1.344577
9	AMIN	0.67	0.98	0.953068
10	ARNA	0.63	0.56	0.507306
11	ASII	0.87	0.89	0.976973
12	BATA	0.44	0.48	0.376957
13	BIMA	-1.95	-2.06	-2.21451
14	BRAM	0.50	0.40	3.450603
15	BRPT	0.77	0.81	1.606359
16	BUDI	1.52	1.46	1.766428
17	CEKA	0.61	0.54	0.196907
18	CINT	0.22	0.25	0.264238
19	CLEO	1.34	1.22	0.312293
20	DLTA	0.18	0.17	0.186388
21	DPNS	0.12	0.15	0.160155
22	EKAD	0.19	0.20	0.177599
23	FASW	0.17	1.85	1.556948
24	ICBP	0.56	0.56	0.513495
25	IGAR	0.18	0.16	0.180743
26	IMPC	0.86	0.78	0.727269
27	INAI	4.19	3.38	3.609272
28	INCF	2.12	3.07	2.571784
29	INCI	0.11	0.13	0.22319
30	INDF	0.87	0.88	0.933974
31	INDR	1.83	1.81	1.306228
32	INDS	0.20	0.14	0.131301
33	INKP	1.44	1.37	1.320281
34	INRU	1.09	1.07	1.416483
35	INTP	0.15	0.18	0.196669
36	IPOL	0.81	0.80	0.85998
37	ISSP	1.28	1.21	1.227493
38	JECC	2.37	2.52	2.416744

39	JPFA	1.05	1.15	1.255356
40	KBLI	4.16	0.69	0.597662
41	KDSI	1.72	1.74	1.506284
42	KINO	0.68	0.58	0.642583
43	LION	0.46	0.51	0.465143
44	LMSH	0.39	0.24	0.206004
45	MAIN	1.11	1.39	1.23597
46	MLBI	1.77	1.08	1.474871
47	MLIA	3.79	1.96	1.348444
48	MYOR	0.52	1.00	1.059305
49	PBRX	1.28	1.44	1.31078
50	PTSN	0.31	0.33	3.128758
51	ROTI	1.02	0.62	0.506328
52	SCCO	1.01	0.47	0.430971
53	SKBM	1.72	0.59	0.702293
54	SKLT	0.92	1.07	1.202873
55	SMBR	0.40	0.48	0.594302
56	SMGR	0.45	0.61	0.562666
57	SPMA	0.97	0.84	0.807635
58	SRSN	0.78	0.57	0.43741
59	STAR	0.41	0.20	0.253588
60	SULI	6.93	94.10	19.296
61	TBMS	3.49	3.51	3.451646
62	TCID	0.23	0.27	0.23964
63	TKIM	1.66	1.59	1.40056
64	TOTO	0.69	0.67	0.501505
65	TRIS	0.85	0.53	0.777008
66	TRST	0.70	0.69	0.915139
67	ULTJ	0.21	0.23	0.163544
68	UNIC	0.41	0.41	0.42131
69	UNIT	0.77	0.74	0.706464
70	UNVR	2.56	2.65	1.576224
71	VOKS	1.49	1.59	1.693803
72	WSBP	0.85	1.04	0.931208
73	WTON	0.87	1.57	1.831467

#### 4. Hasil Pengukuran *Audit Delay*

No	Nama Perusahaan	2016	2017	2018
1	ADES	83.00	82.00	74.00
2	ADHI	45.00	46.00	84.00
3	ADMF	39.00	24.00	28.00
4	ADRO	68.00	58.00	59.00
5	AGII	60.00	85.00	87.00
6	AKPI	81.00	82.00	85.00
7	ALKA	86.00	86.00	86.00
8	AMFG	88.00	88.00	88.00
9	AMIN	102.00	113.00	83.00
10	ARNA	67.00	60.00	29.00
11	ASII	58.00	58.00	58.00
12	BATA	90.00	88.00	89.00
13	BIMA	83.00	88.00	88.00
14	BRAM	81.00	85.00	81.00
15	BRPT	79.00	87.00	87.00
16	BUDI	79.00	78.00	79.00
17	CEKA	80.00	66.00	74.00
18	CINT	117.00	79.00	74.00
19	CLEO	80.00	68.00	67.00
20	DLTA	83.00	85.00	87.00
21	DPNS	79.00	79.00	79.00
22	EKAD	76.00	82.00	74.00
23	FASW	52.00	50.00	87.00
24	ICBP	79.00	75.00	78.00
25	IGAR	48.00	78.00	86.00
26	IMPC	83.00	81.00	81.00
27	INAI	82.00	75.00	81.00
28	INCF	83.00	88.00	88.00
29	INCI	83.00	85.00	84.00
30	INDF	79.00	75.00	78.00
31	INDR	81.00	61.00	84.00
32	INDS	83.00	85.00	84.00
33	INKP	83.00	81.00	113.00
34	INRU	73.00	59.00	65.00
35	INTP	72.00	74.00	78.00
36	IPOL	83.00	85.00	87.00
37	ISSP	121.00	85.00	84.00
38	JECC	86.00	86.00	86.00

39	JPFA	58.00	59.00	64.00
40	KBLI	80.00	87.00	86.00
41	KDSI	58.00	57.00	70.00
42	KINO	79.00	79.00	84.00
43	LION	72.00	74.00	74.00
44	LMSH	74.00	74.00	77.00
45	MAIN	88.00	99.00	88.00
46	MLBI	58.00	53.00	46.00
47	MLIA	86.00	68.00	81.00
48	MYOR	74.00	74.00	74.00
49	PBRX	86.00	85.00	86.00
50	PTSN	86.00	85.00	81.00
51	ROTI	98.00	85.00	72.00
52	SCCO	75.00	82.00	84.00
53	SKBM	86.00	81.00	81.00
54	SKLT	75.00	73.00	71.00
55	SMBR	45.00	22.00	55.00
56	SMGR	49.00	54.00	89.00
57	SPMA	88.00	86.00	87.00
58	SRSN	76.00	71.00	86.00
59	STAR	89.00	86.00	87.00
60	SULI	82.00	57.00	88.00
61	TBMS	78.00	87.00	86.00
62	TCID	62.00	61.00	60.00
63	TKIM	83.00	81.00	113.00
64	TOTO	86.00	79.00	84.00
65	TRIS	81.00	85.00	85.00
66	TRST	77.00	88.00	84.00
67	ULTJ	81.00	80.00	84.00
68	UNIC	88.00	87.00	86.00
69	UNIT	82.00	75.00	84.00
70	UNVR	78.00	57.00	31.00
71	VOKS	78.00	88.00	84.00
72	WSBP	33.00	59.00	51.00
73	WTON	41.00	43.00	53.00

## UJI STATISTIK DESKRIPTIVE DATA PANEL

### 1. Uji Statistik Deskriptive

	AUDEY?	SIZE?	PROF?	LEV?
Mean	76.33790	9.946479	0.067706	1.594081
Median	81.00000	10.64569	0.050478	0.831967
Maximum	121.00000	13.47883	0.526704	94.09968
Minimum	22.00000	5.418061	0.000282	-2.214515
Std. Dev.	15.48408	2.376742	0.079986	6.490665
Skewness	-0.958770	-0.278297	3.266695	13.40333
Kurtosis	4.985503	1.596411	15.67271	190.3885
Jarque-Bera	69.52504	20.80371	1854.955	326976.4
Probability	0.000000	0.000030	0.000000	0.000000
Sum	16718.00	2178.279	14.82762	349.1038
Sum Sq. Dev.	52267.00	1231.461	1.394727	9184.064
Observations	219	219	219	219
Cross sections	73	73	73	73

### 2. Uji Common Effect

Dependent Variable: AUDEY?				
Method: Pooled Least Squares				
Date: 11/19/19 Time: 19:19				
Sample: 2016 2018				
Included observations: 3				
Cross-sections included: 73				
Total pool (balanced) observations: 219				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
SIZE?	6.999517	0.198919	35.18782	0.0000
PROF?	36.97753	19.10383	1.935608	0.0542
LEV?	0.201798	0.245513	0.821946	0.4120
R-squared	-1.315555	Mean dependent var		76.33790
Adjusted R-squared	-1.336995	S.D. dependent var		15.48408
S.E. of regression	23.67088	Akaike info criterion		9.179972
Sum squared resid	121027.1	Schwarz criterion		9.226398
Log likelihood	-1002.207	Hannan-Quinn criter.		9.198722
Durbin-Watson stat	0.483860			



### 3. Uji Fixed Effect

Dependent Variable: AUDEY?				
Method: Pooled Least Squares				
Date: 11/19/19 Time: 19:20				
Sample: 2016 2018				
Included observations: 3				
Cross-sections included: 73				
Total pool (balanced) observations: 219				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	120.7593	13.66376	8.837925	0.0000
SIZE?	-4.412352	1.368222	-3.224881	0.0016
PROF?	-0.314053	22.48933	-0.013965	0.9889
LEV?	-0.321677	0.144333	-2.228711	0.0274
Fixed Effects (Cross)				
ADES--C	-14.67267			
ADHI--C	-2.138736			
ADMF--C	-56.54707			
ADRO--C	-28.70444			
AGII--C	-13.11988			
AKPI--C	4.056066			
ALKA--C	3.681350			
AMFG--C	-2.372027			
AMIN--C	29.72634			
ARNA--C	-10.19588			
ASII--C	-38.38956			
BATA--C	7.789015			
BIMA--C	13.34735			
BRAM--C	-0.538951			
BRPT--C	-6.911394			
BUDI--C	-12.94920			
CEKA--C	6.080914			
CINT--C	20.76883			
CLEO--C	3.315916			
DLTA--C	4.648742			
DPNS--C	8.992340			
EKAD--C	9.143565			
FASW--C	-7.660076			
ICBP--C	-10.12370			
IGAR--C	1.640201			
IMPC--C	15.73083			
INAI--C	10.77248			

INCF--C	18.08324			
INCI--C	8.740227			
INDF--C	-8.051062			
INDR--C	-5.562236			
INDS--C	17.97891			
INKP--C	2.422782			
INRU--C	-30.17351			
INTP--C	-14.52247			
IPOL--C	1.834640			
ISSP--C	6.299408			
JECC--C	6.936498			
JPFA--C	-27.71267			
KBLI--C	19.00124			
KDSI--C	-5.119418			
KINO--C	15.39991			
LION--C	4.968951			
LMSH--C	3.797251			
MAIN--C	13.74203			
MLBI--C	-39.55300			
MLIA--C	1.468697			
MYOR--C	11.68071			
PBRX--C	3.935644			
PTSN--C	-0.892369			
ROTI--C	20.03429			
SCCO--C	15.12648			
SKBM--C	15.85864			
SKLT--C	4.707181			
SMBR--C	-37.14156			
SMGR--C	-9.433953			
SPMA--C	20.99671			
SRSN--C	-3.903829			
STAR--C	18.75795			
SULI--C	2.942358			
TBMS--C	0.239946			
TCID--C	-5.089692			
TKIM--C	0.439621			
TOTO--C	17.36741			
TRIS--C	15.13129			
TRST--C	17.89911			
ULTJ--C	-0.613761			
UNIC--C	3.283002			
UNIT--C	11.12695			
UNVR--C	-32.52034			
VOKS--C	17.44285			

WSBP--C	-14.68308			
WTON--C	-18.04132			
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.743730	Mean dependent var	76.33790	
Adjusted R-squared	0.609323	S.D. dependent var	15.48408	
S.E. of regression	9.678194	Akaike info criterion	7.645464	
Sum squared resid	13394.44	Schwarz criterion	8.821581	
Log likelihood	-761.1784	Hannan-Quinn criter.	8.120463	
F-statistic	5.533414	Durbin-Watson stat	2.444469	
Prob(F-statistic)	0.000000			

#### 4. Uji Random Effect

Dependent Variable: AUDEY?				
Method: Pooled EGLS (Cross-section random effects)				
Date: 11/19/19 Time: 19:21				
Sample: 2016 2018				
Included observations: 3				
Cross-sections included: 73				
Total pool (balanced) observations: 219				
Swamy and Arora estimator of component variances				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	88.66453	6.307757	14.05643	0.0000
SIZE?	-0.984493	0.593294	-1.659370	0.0985
PROF?	-30.41724	15.20522	-2.000447	0.0467
LEV?	-0.297948	0.132290	-2.252238	0.0253
Random Effects				
(Cross)				
ADES--C	-0.890450			
ADHI--C	-12.64316			
ADMF--C	-39.61562			
ADRO--C	-14.68902			
AGII--C	-3.185930			
AKPI--C	3.409206			
ALKA--C	6.133580			
AMFG--C	5.583384			
AMIN--C	20.72244			
ARNA--C	-11.40777			
ASII--C	-18.49371			

BATA--C	9.116408
BIMA--C	9.601744
BRAM--C	3.814841
BRPT--C	3.839840
BUDI--C	-2.193668
CEKA--C	0.471002
CINT--C	11.64751
CLEO--C	-2.192672
DLTA--C	9.677967
DPNS--C	2.053319
EKAD--C	2.921897
FASW--C	-10.03088
ICBP--C	-0.001587
IGAR--C	-2.115945
IMPC--C	5.551671
INAI--C	1.806093
INCF--C	8.343731
INCI--C	1.805524
INDF--C	-1.200436
INDR--C	-2.631369
INDS--C	7.084677
INKP--C	10.07800
INRU--C	-12.96845
INTP--C	-0.644238
IPOL--C	4.397199
ISSP--C	12.46685
JECC--C	7.240691
JPFA--C	-14.73108
KBLI--C	9.918288
KDSI--C	-10.64034
KINO--C	4.758956
LION--C	-2.080258
LMSH--C	-0.943118
MAIN--C	11.69315
MLBI--C	-12.67388
MLIA--C	0.378546
MYOR--C	0.647547
PBRX--C	5.446136
PTSN--C	3.582727
ROTI--C	8.548235
SCCO--C	5.621497
SKBM--C	5.488140
SKLT--C	-2.076170
SMBR--C	-30.31840
SMGR--C	-9.691252
SPMA--C	9.698926

SRSN--C	-0.909513		
STAR--C	8.457315		
SULI--C	5.958831		
TBMS--C	4.466029		
TCID--C	-10.71944		
TKIM--C	9.302814		
TOTO--C	7.846069		
TRIS--C	6.339443		
TRST--C	5.935698		
ULTJ--C	4.874931		
UNIC--C	7.251541		
UNIT--C	2.762675		
UNVR--C	-10.69617		
VOKS--C	7.701852		
WSBP--C	-21.04677		
WTON--C	-23.01562		
Effects Specification			
		S.D.	Rho
Cross-section random		11.66832	0.5924
Idiosyncratic random		9.678194	0.4076
Weighted Statistics			
R-squared	0.045346	Mean dependent var	32.97102
Adjusted R-squared	0.032025	S.D. dependent var	10.00078
S.E. of regression	9.839335	Sum squared resid	20814.69
F-statistic	3.404174	Durbin-Watson stat	1.721042
Prob(F-statistic)	0.018562		

## 5. Uji Chow

Redundant Fixed Effects Tests			
Pool: POOL			
Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.315785	(72,143)	0.0000
Cross-section Chi-square	285.128258	72	0.0000
Cross-section fixed effects test equation:			
Dependent Variable: AUDEY?			
Method: Panel Least Squares			

Date: 11/19/19 Time: 19:22				
Sample: 2016 2018				
Included observations: 3				
Cross-sections included: 73				
Total pool (balanced) observations: 219				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	84.21611	4.757123	17.70316	0.0000
SIZE?	-0.452811	0.439753	-1.029696	0.3043
PROF?	-43.88433	13.04033	-3.365277	0.0009
LEV?	-0.252871	0.159058	-1.589803	0.1133
R-squared	0.057830	Mean dependent var	76.33790	
Adjusted R-squared	0.044684	S.D. dependent var	15.48408	
S.E. of regression	15.13419	Akaike info criterion	8.289886	
Sum squared resid	49244.39	Schwarz criterion	8.351787	
Log likelihood	-903.7425	Hannan-Quinn criter.	8.314886	
F-statistic	4.398881	Durbin-Watson stat	0.754282	
Prob(F-statistic)	0.005003			

## 6. Uji Hausman

Correlated Random Effects - Hausman Test				
Pool: POOL				
Test cross-section random effects				
Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.	
Cross-section random	10.219092	3	0.0168	
Cross-section random effects test comparisons:				
Variable	Fixed	Random	Var(Diff.)	Prob.
SIZE?	-4.412352	-0.984493	1.520033	0.0054
PROF?	-0.314053	-30.417236	274.571047	0.0693
LEV?	-0.321677	-0.297948	0.003332	0.6810
Cross-section random effects test equation:				
Dependent Variable: AUDEY?				
Method: Panel Least Squares				
Date: 11/19/19 Time: 19:23				

Sample: 2016 2018				
Included observations: 3				
Cross-sections included: 73				
Total pool (balanced) observations: 219				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	120.7593	13.66376	8.837925	0.0000
SIZE?	-4.412352	1.368222	-3.224881	0.0016
PROF?	-0.314053	22.48933	-0.013965	0.9889
LEV?	-0.321677	0.144333	-2.228711	0.0274
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.743730	Mean dependent var	76.33790	
Adjusted R-squared	0.609323	S.D. dependent var	15.48408	
S.E. of regression	9.678194	Akaike info criterion	7.645464	
Sum squared resid	13394.44	Schwarz criterion	8.821581	
Log likelihood	-761.1784	Hannan-Quinn criter.	8.120463	
F-statistic	5.533414	Durbin-Watson stat	2.444469	
Prob(F-statistic)	0.000000			

## 7. Uji signifikansi secara serentak (Uji F)

Effects Specification			
Cross-section fixed (dummy variables)			
R-squared	0.743730	Mean dependent var	76.33790
Adjusted R-squared	0.609323	S.D. dependent var	15.48408
S.E. of regression	9.678194	Akaike info criterion	7.645464
Sum squared resid	13394.44	Schwarz criterion	8.821581
Log likelihood	-761.1784	Hannan-Quinn criter.	8.120463
F-statistic	5.533414	Durbin-Watson stat	2.444469
<b>Prob(F-statistic)</b>	<b>0.000000</b>		

### 8. Uji Goodness of Fit (Uji R<sup>2</sup>)

Effects Specification			
Cross-section fixed (dummy variables)			
R-squared	0.743730	Mean dependent var	76.33790
Adjusted R-squared	0.609323	S.D. dependent var	15.48408
S.E. of regression	9.678194	Akaike info criterion	7.645464
Sum squared resid	13394.44	Schwarz criterion	8.821581
Log likelihood	-761.1784	Hannan-Quinn criter.	8.120463
F-statistic	5.533414	Durbin-Watson stat	2.444469
Prob(F-statistic)	0.000000		

### 9. Uji Signifikasi secara parsial (Uji t)

Dependent Variable: AUDEY?				
Method: Pooled Least Squares				
Date: 11/19/19 Time: 19:20				
Sample: 2016 2018				
Included observations: 3				
Cross-sections included: 73				
Total pool (balanced) observations: 219				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	120.7593	13.66376	8.837925	0.0000
SIZE?	-4.412352	1.368222	-3.224881	0.0016
PROF?	-0.314053	22.48933	-0.013965	0.9889
LEV?	-0.321677	0.144333	-2.228711	0.0274





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DAN LEVERAGE TERHADAP AUDIT DELAY  
(Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa efek  
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Ikram Al- Zein, S.Kom.I