

LAMPIRAN

LAMPIRAN A

DAFTAR PERUSAHAAN SAMPEL

Nomor	Kode Perusahaan	Nama Perusahaan
1	ADES	PT Akasha Wira International, Tbk.
2	ADMG	PT Polychem Indonesia, Tbk.
3	ASII	PT Astra International, Tbk.
4	BRPT	PT Barito Pacific, Tbk.
5	CNTX	PT Century Textile Industry (CENTEX), Tbk.
6	DOID	PT Delta Dunia Makmur, Tbk.
7	FMII	PT Indorama Synthetics, Tbk.
8	INDS	PT Indospring, Tbk.
9	INTD	PT Inter Delta, Tbk.
10	KAEF	PT Kimia Farma (Persero), Tbk.
11	KIAS	PT Keramika Indonesia Asosiasi, Tbk.
12	KICI	PT Kedaung Indah Can, Tbk.
13	KONI	PT Perdana Bangun Pusaka, Tbk.
14	MTDL	PT Metrodata Electronics, Tbk.
15	MYOH	PT Myoh Technology, Tbk.
16	PBRX	PT Pan Brothers Tex, Tbk.
17	POLY	PT Asia Pacific Fiber, Tbk.
18	PRAS	PT Prima Alloy Steel, Tbk.
19	RMBA	PT Bentoel Internasional Investama, Tbk.
20	SMDR	PT Samudera Indonesia, Tbk.
21	SSTM	PT Sunson Textile Manufacture, Tbk.
22	SULI	PT Sumalindo Lestari Jaya, Tbk.
23	TMAS	PT Pelayaran Tempuran Emas, Tbk.
24	UNTX	PT Unitex, Tbk.
25	YPAS	PT Yanaprima Hastapersada, Tbk.

LAMPIRAN B***Audit Report Lag*****(dalam hari)**

No.	Kode	Nama Perusahaan	AUDIT REPORT LAG			
			2008	2009	2010	2011
1	ADES	PT Akasha Wira International, Tbk.	85	84	69	79
2	ADMG	PT Polychem Indonesia, Tbk.	85	75	78	86
3	ASII	PT Astra International, Tbk.	77	55	55	55
4	BRPT	PT Barito Pacific, Tbk.	80	82	83	81
5	CNTX	PT Century Textile Industry (CENTEX), Tbk.	87	97	90	89
6	DOID	PT Delta Dunia Makmur, Tbk.	77	79	85	68
7	FMII	PT Indorama Synthetics, Tbk.	76	82	88	86
8	INDS	PT Indospring, Tbk.	88	88	82	90
9	INTD	PT Inter Delta, Tbk.	67	85	67	75
10	KAEF	PT Kimia Farma (Persero), Tbk.	83	85	85	90
11	KIAS	PT Keramika Indonesia Assosiasi, Tbk.	83	79	78	111
12	KICI	PT Kedaung Indah Can, Tbk.	63	63	67	60
13	KONI	PT Perdana Bangun Pusaka, Tbk.	90	85	70	76
14	MTDL	PT Metrodata Electronics, Tbk.	85	86	89	80
15	MYOH	PT Myoh Technology, Tbk.	57	57	85	60
16	PBRX	PT Pan Brothers Tex, Tbk.	78	72	82	88
17	POLY	PT Asia Pacific Fiber, Tbk.	80	75	83	81
18	PRAS	PT Prima Alloy Steel, Tbk.	89	97	55	51
19	RMBA	PT Bentoel Internasional Investama, Tbk.	37	82	88	82
20	SMDR	PT Samudera Indonesia, Tbk.	60	51	93	52
21	SSTM	PT Sunson Textile Manufacture, Tbk.	94	50	60	101
22	SULI	PT Sumalindo Lestari Jaya, Tbk.	47	70	106	118
23	TMAS	PT Pelayaran Tempuran Emas, Tbk.	40	100	102	45
24	UNTX	PT Unitex, Tbk.	78	82	85	112
25	YPAS	PT Yanaprima Hastapersada, Tbk.	66	97	67	67

Tingkat Profitabilitas

No	Kode	Nama Perusahaan	TINGKAT PROFITABILITAS			
			2008	2009	2010	2011
1	ADES	PT Akasha Wira International, Tbk.	-0.08	0.09	0.10	0.08
2	ADMG	PT Polychem Indonesia, Tbk.	-0.07	0.01	0.01	0.06
3	ASII	PT Astra International, Tbk.	-0.09	0.11	0.13	0.14
4	BRPT	PT Barito Pacific, Tbk.	-0.20	0.03	-0.03	0.00
5	CNTX	PT Century Textile Industry (CENTEX), Tbk.	-0.12	-0.14	-0.03	0.10
6	DOID	PT Delta Dunia Makmur, Tbk.	-0.02	-0.02	-0.02	-0.03
7	FMII	PT Indorama Synthetics, Tbk.	-0.08	-0.03	-0.02	0.01
8	INDS	PT Indospring, Tbk.	-0.03	0.09	0.09	0.11
9	INTD	PT Inter Delta, Tbk.	-0.07	-0.02	0.05	0.11
10	KAEF	PT Kimia Farma (Persero), Tbk.	-0.04	0.04	0.08	0.14
11	KIAS	PT Keramika Indonesia Assosiasi, Tbk.	0.03	0.03	0.01	-0.01
12	KICI	PT Kedaung Indah Can, Tbk.	0.04	-0.06	0.04	0.00
13	KONI	PT Perdana Bangun Pusaka, Tbk.	-0.05	0.06	0.02	0.04
14	MTDL	PT Metrodata Electronics, Tbk.	-0.02	0.01	0.03	0.05
15	MYOH	PT Myoh Technology, Tbk.	-0.17	-0.07	0.11	-0.02
16	PBRX	PT Pan Brothers Tex, Tbk.	-0.04	0.04	0.04	0.05
17	POLY	PT Asia Pacific Fiber, Tbk.	-0.43	0.26	0.08	0.17
18	PRAS	PT Prima Alloy Steel, Tbk.	-0.14	-0.32	0.09	0.16
19	RMBA	PT Bentoel Internasional Investama, Tbk.	0.05	-0.03	0.04	0.05
20	SMDR	PT Samudera Indonesia, Tbk.	0.16	0.18	-0.14	0.16
21	SSTM	PT Sunson Textile Manufacture, Tbk.	-0.29	0.22	0.09	-0.30
22	SULI	PT Sumalindo Lestari Jaya, Tbk.	-0.12	-0.05	0.00	-0.19
23	TMAS	PT Pelayaran Tempuran Emas, Tbk.	0.15	-0.12	-0.25	0.15
24	UNTX	PT Unitex, Tbk.	-0.44	0.21	-0.16	-0.05
25	YPAS	PT Yanaprima Hastapersada, Tbk.	0.10	-0.10	0.17	0.07

Financial Distress

No.	Kode	Nama Perusahaan	<i>FINANCIAL DISTRESS</i>			
			2008	2009	2010	2011
1	ADES	PT Akasha Wira International, Tbk.	0.10	0.45	0.42	0.32
2	ADMG	PT Polychem Indonesia, Tbk.	0.37	0.36	0.31	0.21
3	ASII	PT Astra International, Tbk.	0.26	0.15	0.15	0.19
4	BRPT	PT Barito Pacific, Tbk.	0.35	0.30	0.25	0.30
5	CNTX	PT Century Textile Industry (CENTEX), Tbk.	0.34	0.42	0.47	0.45
6	DOID	PT Delta Dunia Makmur, Tbk	0.02	0.82	0.73	0.73
7	FMII	PT Indorama Synthetics, Tbk.	0.00	0.00	0.00	0.00
8	INDS	PT Indospring, Tbk.	0.19	0.21	0.17	0.16
9	INTD	PT Inter Delta, Tbk.	0.20	0.24	0.23	0.20
10	KAEF	PT Kimia Farma (Persero), Tbk.	0.03	0.04	0.04	0.06
11	KIAS	PT Keramika Indonesia Assosiasi, Tbk.	0.55	0.57	0.54	0.05
12	KICI	PT Kedaung Indah Can, Tbk.	0.14	0.16	0.17	0.18
13	KONI	PT Perdana Bangun Pusaka, Tbk.	0.14	0.08	0.10	0.00
14	MTDL	PT Metrodata Electronics, Tbk.	0.10	0.13	0.14	0.12
15	MYOH	PT Myoh Technology, Tbk.	0.11	0.13	0.23	0.01
16	PBRX	PT Pan Brothers Tex, Tbk.	0.16	0.11	0.19	0.03
17	POLY	PT Asia Pacific Fiber, Tbk.	0.19	0.16	0.17	0.12
18	PRAS	PT Prima Alloy Steel, Tbk.	0.31	0.09	0.22	0.15
19	RMBA	PT Bentoel Internasional Investama, Tbk.	0.34	0.31	0.32	0.04
20	SMDR	PT Samudera Indonesia, Tbk.	0.15	0.40	0.59	0.29
21	SSTM	PT Sunson Textile Manufacture, Tbk.	0.44	0.38	0.30	0.58
22	SULI	PT Sumalindo Lestari Jaya, Tbk.	0.41	0.40	0.32	0.11
23	TMAS	PT Pelayaran Tempuran Emas, Tbk.	0.17	0.65	0.60	0.44
24	UNTX	PT Unitex, Tbk.	0.12	0.14	0.13	0.14
25	YPAS	PT Yanaprima Hastapersada, Tbk.	0.01	0.13	0.03	0.02

Pelaporan Rugi Bersih Klien

No.	Kode	Nama Perusahaan	PELAPORAN RUGI BERSIH KLIEN			
			2008	2009	2010	2011
1	ADES	PT Akasha Wira International, Tbk.	1	0	0	0
2	ADMG	PT Polychem Indonesia, Tbk.	1	0	0	0
3	ASII	PT Astra International, Tbk.	1	0	0	0
4	BRPT	PT Barito Pacific, Tbk.	1	0	1	0
5	CNTX	PT Century Textile Industry (CENTEX), Tbk.	1	1	1	0
6	DOID	PT Delta Dunia Makmur, Tbk.	1	1	1	1
7	FMII	PT Indorama Synthetics, Tbk.	1	1	1	0
8	INDS	PT Indospring, Tbk.	1	0	0	0
9	INTD	PT Inter Delta, Tbk.	0	1	0	0
10	KAEF	PT Kimia Farma (Persero), Tbk.	1	0	0	0
11	KIAS	PT Keramika Indonesia Assosiasi, Tbk.	0	0	0	1
12	KICI	PT Kedaung Indah Can, Tbk.	0	1	0	0
13	KONI	PT Perdana Bangun Pusaka, Tbk.	1	0	0	0
14	MTDL	PT Metrodata Electronics, Tbk.	1	0	0	0
15	MYOH	PT Myoh Technology, Tbk.	0	1	0	1
16	PBRX	PT Pan Brothers Tex, Tbk.	1	0	0	0
17	POLY	PT Asia Pacific Fiber, Tbk.	1	0	0	0
18	PRAS	PT Prima Alloy Steel, Tbk.	1	1	0	0
19	RMBA	PT Bentoel Internasional Investama, Tbk.	0	1	0	0
20	SMDR	PT Samudera Indonesia, Tbk.	0	0	1	0
21	SSTM	PT Sunson Textile Manufacture, Tbk.	1	0	0	1
22	SULI	PT Sumalindo Lestari Jaya, Tbk.	1	1	0	1
23	TMAS	PT Pelayaran Tempuran Emas, Tbk.	0	1	1	0
24	UNTX	PT Unitex, Tbk.	1	0	1	1
25	YPAS	PT Yanaprima Hastapersada, Tbk.	0	1	0	0

Keterangan:

1 = Perusahaan yang melaporkan rugi bersih

0 = Perusahaan yang melaporkan laba bersih

LAMPIRAN C

Descriptive Statistics

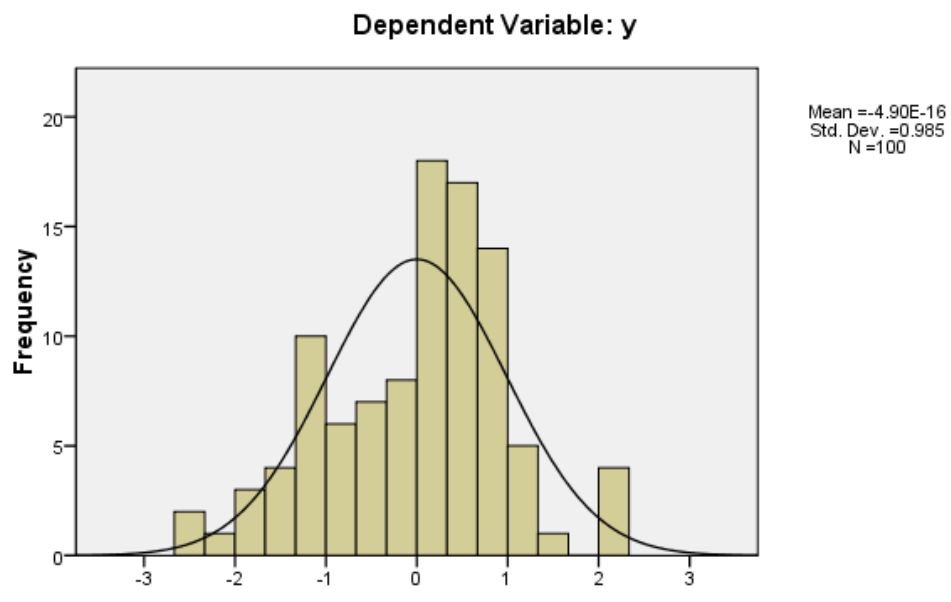
	Mean	Std. Deviation	N
y	77.3600	15.63441	100
x1	.0054	.12747	100
x2	.2410	.18875	100
x3	.4000	.49237	100

LAMPIRAN D

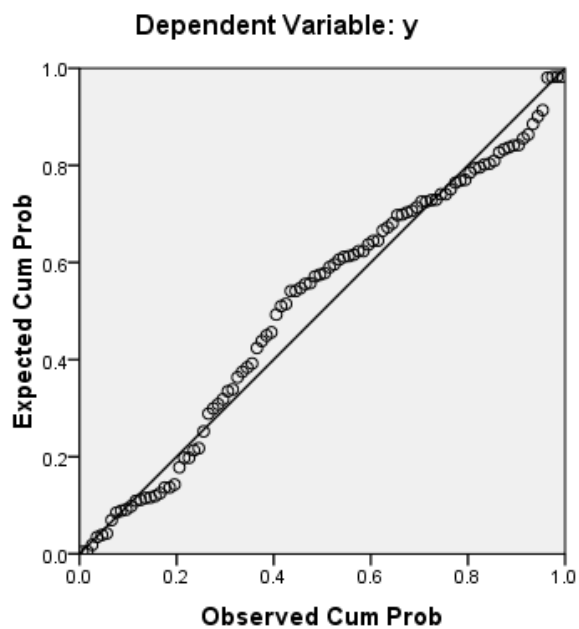
Hasil Uji Asumsi Klasik

Hasil Uji Normalitas

Histogram



Normal P-P Plot of Regression Standardized Residual



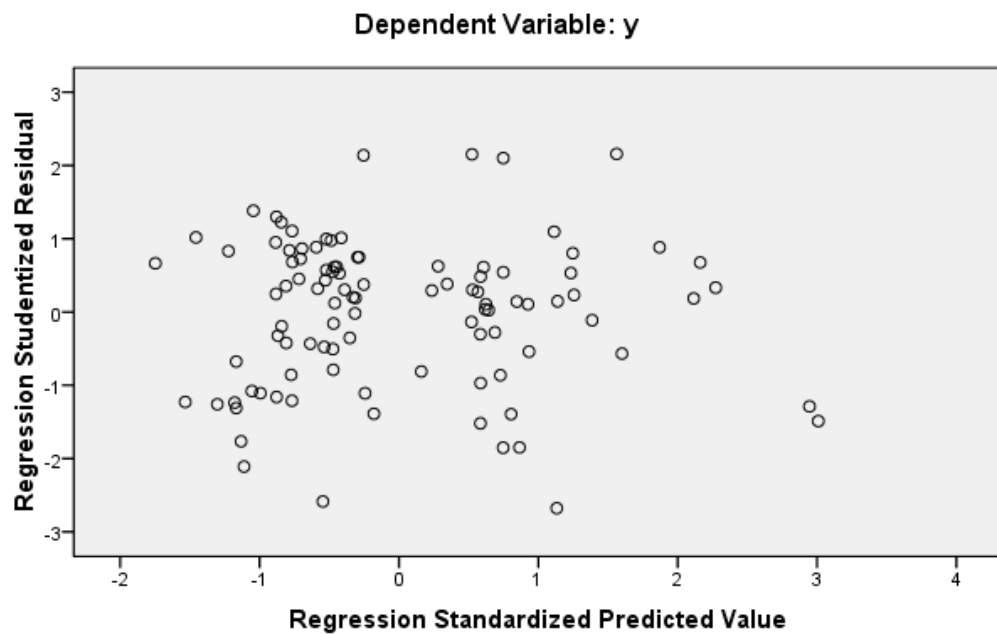
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^a	Mean	-7.1676E-15
	Std. Deviation	14.14855736
Most Extreme Differences	Absolute	0.111821629
	Positive	0.064495253
	Negative	-0.111821629
Kolmogorov-Smirnov Z		1.118216295
Asymp. Sig. (2-tailed)		0.16394569

a. Test distribution is Normal.

Uji Heterokedastisitas

Scatterplot



Hasil Uji Multikolinearitas

Coefficients ^a		
		Collinearity Statistics
Model		Tolerance VIF
1	x1	.530 1.887
	x2	.934 1.070
	x3	.540 1.852

a. Dependent Variable: y

Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.425 ^a	.181	.155	14.36793	1.921

a. Predictors: (Constant), x3, x2, x1

b. Dependent Variable: y

Hasil Uji Autokorelasi dengan Pengujian *Durbin-Watson*:

Jika	Hipotesis	Keputusan
$0 < d < 1.6131$	Tidak ada autokorelasi positif	Tolak
$1.6131 \leq d \leq 1.7364$	Tidak ada autokorelasi positif	<i>No Decision</i>
$2.3869 \leq d \leq 2.2636$	Tidak ada autokorelasi negatif	Tolak
$2.2636 \leq d \leq 2.3839$	Tidak ada autokorelasi negatif	<i>No Decision</i>
$1.7364 \leq d \leq 2.2636$	Tidak ada autokorelasi positif atau negatif	Tidak ditolak

LAMPIRAN E

Hasil Uji *Goodness of Fit*

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.425 ^a	.181	.155	14.36793	1.921

a. Predictors: (Constant), x3, x2, x1

b. Dependent Variable: y

Hasil Uji Anova (Uji F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4381.054	3	1460.351	7.074	.000 ^a
	Residual	19817.986	96	206.437		
	Total	24199.040	99			

a. Predictors: (Constant), x3, x2, x1

b. Dependent Variable: y

Hasil Uji Parsial (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	75.836	2.849		26.615	.000
	x1	-38.533	15.561	-.314	-2.476	.015
	x2	-.528	7.916	-.006	-.067	.947
	x3	4.648	3.992	.146	1.164	.247

a. Dependent Variable: y