

Lampiran 1

Daftar Sampel Perusahaan

No	Kode	Perusahaan
1	ANTM	PT. Aneka Tambang Tbk
2	CITA	PT. Cita Mineral Investindo Tbk
3	CTTH	PT. Citatah Tbk
4	PKPK	PT. Perdana Karya Perkasa Tbk
5	PTBA	PT. Bukit Asam Tbk
6	RUIS	PT. Radiant Utama Interinsco Tbk
7	SMMT	PT. Golden Eagle Energy Tbk
8	TINS	PT. Timah Tbk

Lampiran 2

Data yang Telah Diolah*Audit Report Lag*

No	Nama Perusahaan	Kode	ARL (Y)			
			2015	2016	2017	2018
1	PT. Aneka Tambang Tbk	ANTM	60	59	68	64
2	PT. Cita Mineral Investindo Tbk	CITA	75	67	71	70
3	PT. Citatah Tbk	CTTH	78	75	81	84
4	PT. Perdana Karya Perkasa Tbk	PKPK	111	88	88	86
5	PT. Bukit Asam Tbk	PTBA	60	66	67	65
6	PT. Radiant Utama Interinsco Tbk	RUIS	81	81	85	80
7	PT. Golden Eagle Energy Tbk	CTTH	90	83	80	84
8	PT. Timah Tbk	TINS	62	59	59	65

Lampiran 3

Data yang Telah Diolah**Profitabilitas**

No	Nama Perusahaan	Kode	ROA (X1)			
			2015	2016	2017	2018
1	PT. Aneka Tambang Tbk	ANTM	-0.047	0.002	0.004	0.0262
2	PT. Cita Mineral Investindo Tbk	CITA	-0.122	-0.097	0.018	0.202
3	PT. Citatah Tbk	CTTH	0.003	0.034	0.007	0.007
4	PT. Perdana Karya Perkasa Tbk	PKPK	-0.362	-0.087	-0.076	-0.030
5	PT. Bukit Asam Tbk	PTBA	0.121	0.109	0.207	0.242
6	PT. Radiant Utama Interinsco Tbk	RUIS	0.038	0.027	0.022	0.027
7	PT. Golden Eagle Energy Tbk	CTTH	-0.085	-0.029	0.055	0.102
8	PT. Timah Tbk	TINS	0.011	0.026	0.042	0.035

Lampiran 4

Data yang Telah Diolah**Solvabilitas**

No	Nama Perusahaan	Kode	DAR (X2)			
			2015	2016	2017	2018
1	PT. Aneka Tambang Tbk	ANTM	0.397	0.386	0.384	0.407
2	PT. Cita Mineral Investindo Tbk	CITA	0.538	0.647	0.659	0.541
3	PT. Citatah Tbk	CTTH	0.523	0.489	0.541	0.555
4	PT. Perdana Karya Perkasa Tbk	PKPK	0.510	0.557	0.568	0.565
5	PT. Bukit Asam Tbk	PTBA	0.450	0.432	0.372	0.327
6	PT. Radiant Utama Interinsco Tbk	RUIS	0.690	0.633	0.604	0.590
7	PT. Golden Eagle Energy Tbk	CTTH	0.440	0.401	0.422	0.412
8	PT. Timah Tbk	TINS	0.421	0.408	0.490	0.569

Lampiran 5

Data yang Telah Diolah**Ukuran Perusahaan**

No	Nama Perusahaan	Kode	SIZE (X3)			
			2015	2016	2017	2018
1	PT. Aneka Tambang Tbk	ANTM	31.044	31.032	31.033	31.137
2	PT. Cita Mineral Investindo Tbk	CITA	28.659	28.634	28.616	28.815
3	PT. Citatah Tbk	CTTH	27.130	27.146	27.275	27.324
4	PT. Perdana Karya Perkasa Tbk	PKPK	25.863	25.784	25.646	25.574
5	PT. Bukit Asam Tbk	PTBA	30.458	30.553	30.721	30.816
6	PT. Radiant Utama Interinsco Tbk	RUIS	27.719	27.610	27.590	27.621
7	PT. Golden Eagle Energy Tbk	CTTH	27.292	27.180	27.310	27.447
8	PT. Timah Tbk	TINS	29.859	29.887	30.106	30.347

Lampiran 6

Data yang Telah Diolah*Earning per Share*

No	Nama Perusahaan	Kode	EPS (X4)			
			2015	2016	2017	2018
1	PT. Aneka Tambang Tbk	ANTM	-120.00	3.00	5.68	36.39
2	PT. Cita Mineral Investindo Tbk	CITA	-101.00	-79.00	14.00	196.00
3	PT. Citatah Tbk	CTTH	1.58	16.97	3.83	4.23
4	PT. Perdana Karya Perkasa Tbk	PKPK	-114.00	-25.00	-19.00	-7.00
5	PT. Bukit Asam Tbk	PTBA	941.00	952.00	425.00	477.00
6	PT. Radiant Utama Interinsco Tbk	RUIS	53.61	33.86	27.17	35.14
7	PT. Golden Eagle Energy Tbk	CTTH	-15.93	-5.22	9.86	24.32
8	PT. Timah Tbk	TINS	14.00	34.00	67.00	71.00

Lampiran 7

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ARL	32	59.0000	111.0000	74.750000	12.0188025
ROA	32	-.3620	.2420	.013531	.1086026
DAR	32	.3270	.6900	.497750	.0960601
SIZE	32	25.5700	31.1400	28.538438	1.8040673
EPS	32	-120.0000	952.0000	92.515313	255.8393606
Valid N (listwise)	32				

Lampiran 8

Hasil Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		31
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03965861
Most Extreme Differences	Absolute	.137
	Positive	.137
	Negative	-.074
Test Statistic		.137
Asymp. Sig. (2-tailed)		.142 ^c
<p>a. Test distribution is Normal.</p> <p>b. Calculated from data.</p> <p>c. Lilliefors Significance Correction.</p>		

Lampiran 9

Hasil Uji Multikolinieritas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.710	1.902		3.002	.006		
	LAG_ROA	-5.532	2.049	-.480	-2.699	.012	.202	4.945
	LAG_DAR	-1.077	1.823	-.063	-.591	.560	.564	1.773
	LAG_SIZE	-3.156	.745	-.662	-4.236	.000	.261	3.825
	LAG_EPS	-.061	.035	-.346	-1.747	.092	.163	6.131

a. Dependent Variable: LAG_ARL

Lampiran 10

Hasil Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.189	.860		-1.383	.178
	LAG_ROA	1.346	.926	.592	1.453	.158
	LAG_DAR	.772	.824	.229	.937	.357
	LAG_SIZE	-.280	.337	-.298	-.832	.413
	LAG_EPS	.011	.016	.316	.696	.492

a. Dependent Variable: ABS_RES2

Lampiran 11

Hasil Uji Autokorelasi

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.913 ^a	.834	.809	.04261	1.932

a. Predictors: (Constant), EPS, DAR, SIZE, ROA
b. Dependent Variable: ARL

Lampiran 12

Hasil Uji Signifikansi Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.710	1.902		3.002	.006
	LAG_ROA	-5.532	2.049	-.480	-2.699	.012
	LAG_DAR	-1.077	1.823	-.063	-.591	.560
	LAG_SIZE	-3.156	.745	-.662	-4.236	.000
	LAG_EPS	-.061	.035	-.346	-1.747	.092

a. Dependent Variable: LAG_ARL

Lampiran 13

Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.913 ^a	.834	.809	.04261

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