

## LAMPIRAN

**Lampiran 1. Total Aset dan Laba/Rugi**

No.	Kode	Laba/ Rugi Setelah Pajak			Total Aset		
		2016	2017	2018	2016	2017	2018
1	AIMS	-3.478.303.196	-1.613.818.119	-637.109.576	17.009.196.124	15.100.638.538	17.533.206.467
2	AKRA	1.046.852.086.000	1.304.600.520.000	1.596.652.821.000	15.830.740.710.000	16.823.208.531.000	19.940.850.599.000
3	BMSR	-19.569.224.683	-3.097.905.406	5.556.962.755	498.511.916.189	505.111.733.824	597.892.996.224
4	BOGA	4.684.365.892	8.240.279.559	11.681.281.142	431.920.625.186	520.241.333.584	571.901.434.748
5	CLPI	63.303.365.541	40.128.767.372	31.538.833.680	567.560.171.430	587.699.015.641	708.588.285.620
6	EPMT	556.120.695.676	517.836.170.615	653.250.886.056	7.087.269.812.003	7.425.800.257.838	8.322.960.974.230
7	FISH	278.342.836.328	216.354.596.328	172.946.829.177	3.479.671.739.100	4.584.385.869.288	6.249.128.003.091
8	HADE	-70.001.678.891	-29.318.582.018	3.707.825.019	95.271.115.227	74.326.458.772	77.618.598.764

9	INTA	-245.749.000.000	-279.596.000.000	-399.526.000.000	5.191.586.000.000	5.204.419.000.000	4.999.532.000.000
10	INTD	1.226.300.267	1.680.588.246	1.729.634.987	46.760.927.085	49.746.327.705	52.193.007.226
11	KOBX	-78.600.882.156	20.805.609.408	45.317.478.564	1.153.462.071.756	1.207.234.384.668	1.620.737.978.409
12	KONI	-7.133.227.767	-864.095.877	-6.813.807.737	119.437.244.615	119.313.282.874	128.231.504.777
13	LTLS	115.337.000.000	183.621.000.000	233.141.000.000	5.658.360.000.000	5.769.332.000.000	6.318.441.000.000
14	MICE	24.239.568.815	66.623.111.353	32.997.196.204	848.612.119.839	863.182.442.302	928.832.007.829
15	MPMX	410.296.000.000	412.626.000.000	3.701.835.000.000	14.926.225.000.000	9.740.576.000.000	11.943.407.000.000
16	OKAS	-114.496.795.348	135.561.138.972	-100.207.969.722	2.255.199.130.924	2.543.061.494.508	2.721.234.678.714
17	TIRA	1.111.674.690	-10.764.777.724	-396.735.126	329.673.729.905	341.749.270.708	343.587.680.811
18	TRIL	-7.141.404.534	-10.010.094.634	-2.836.364.593	148.478.336.260	134.762.173.852	130.923.003.824
19	TURI	552.456.000.000	476.203.000.000	561.159.000.000	4.977.673.000.000	5.464.898.000.000	6.035.844.000.000
20	UNTR	5.104.477.000.000	7.673.322.000.000	11.498.409.000.000	63.991.229.000.000	82.262.093.000.000	116.281.017.000.000
21	WICO	3.289.390.789	168.952.809.904	-21.172.048.346	229.056.622.337	411.063.871.798	386.108.236.920

**Lampiran 2. Profitabilitas**

No.	Kode Perusahaan	ROA		
		2016	2017	2018
1	AIMS	-20,4495	-10,6871	-3,6337
2	AKRA	6,6128	7,7548	8,0069
3	BMSR	-3,9255	-0,6133	0,9294
4	BOGA	1,0845	1,5839	2,0425
5	CLPI	11,1536	6,8281	4,4509
6	EPMT	7,8468	6,9735	7,8488
7	FISH	7,9991	4,7194	2,7675
8	HADE	-73,4763	-39,4457	4,7770
9	INTA	-4,7336	-5,3723	-7,9913
10	INTD	2,6225	3,3783	3,3139
11	KOBX	-6,8143	1,7234	2,7961
12	KONI	-5,9724	-0,7242	-5,3137
13	LTLS	2,0383	3,1827	3,6899
14	MICE	2,8564	7,7183	3,5525
15	MPMX	2,7488	4,2362	30,9948
16	OKAS	-5,0770	5,3306	-3,6824
17	TIRA	0,3372	-3,1499	-0,1155
18	TRIL	-4,8097	-7,4280	-2,1664
19	TURI	11,0987	8,7138	9,2971
20	UNTR	7,9768	9,3279	9,8885
21	WICO	1,4361	41,1014	-5,4834

**Lampiran 3. Ukuran Perusahaan**

No.	Kode perusahaan	Company Size		
		2016	2017	2018
1	AIMS	23,5570	23,4380	23,5874
2	AKRA	30,3930	30,4538	30,6238
3	BMSR	26,9349	26,9480	27,1167
4	BOGA	26,7915	26,9776	27,0722
5	CLPI	27,0646	27,0995	27,2865
6	EPMT	29,5893	29,6360	29,7500
7	FISH	28,8780	29,1537	29,4635
8	HADE	25,2800	25,0317	25,0751
9	INTA	29,2781	29,2805	29,2404
10	INTD	24,5683	24,6302	24,6782
11	KOBX	27,7738	27,8194	28,1139
12	KONI	25,5061	25,5050	25,5771
13	LTLS	29,3642	29,3836	29,4745
14	MICE	27,4669	27,4839	27,5572
15	MPMX	30,3341	29,9073	30,1112
16	OKAS	28,4443	28,5644	28,6321
17	TIRA	26,5214	26,5573	26,5627
18	TRIL	25,7237	25,6268	25,5979
19	TURI	29,2360	29,3294	29,4287
20	UNTR	31,7898	32,0409	32,3870
21	WICO	26,1572	26,7420	26,6794

**Lampiran 4. Opini Audit**

No.	Kode Perusahaan	Opini Audit			Opini Audit		
		2016	2017	2018	2016	2017	2018
1	AIMS	Wajar	Wajar	Wajar	1	1	1
2	AKRA	Wajar	Wajar	Wajar	1	1	1
3	BMSR	Wajar	Wajar	Wajar	1	1	1
4	BOGA	Wajar	Wajar	Wajar	1	1	1
5	CLPI	Wajar	Wajar	Wajar	1	1	1
6	EPMT	Wajar	Wajar	Wajar	1	1	1
7	FISH	Wajar	Wajar	Wajar	1	1	1
8	HADE	Wajar Dengan Pengecualian	Wajar	Wajar	0	1	1
9	INTA	Wajar Dengan Penjelasan	Wajar Dengan Penjelasan	Wajar Dengan Penjelasan	0	0	0
10	INTD	Wajar	Wajar	Wajar	1	1	1
11	KOBX	Wajar	Wajar	Wajar	1	1	1
12	KONI	Wajar	Wajar	Wajar	1	1	1

13	LTLS	Wajar	Wajar	Wajar	1	1	1
14	MICE	Wajar	Wajar Dengan Penjelasan	Wajar	1	0	1
15	MPMX	Wajar	Wajar	Wajar	1	1	1
16	OKAS	Wajar	Wajar	Wajar Dengan Penjelasan	0	1	0
17	TIRA	Wajar	Wajar	Wajar	1	1	1
18	TRIL	Wajar	Wajar	Wajar	1	1	1
19	TURI	Wajar	Wajar	Wajar	1	1	1
20	UNTR	Wajar	Wajar	Wajar	1	1	1
21	WICO	wajar	Wajar	Wajar	1	1	1

**Lampiran 5. Ketepatan Waktu Penyampaian Laporan Keuangan**

No.	Kode Perusahaan	Tanggal Pelaporan			Nilai <i>Dummy</i>		
		2016	2017	2018	2016	2017	2018
1	AIMS	08/05/2017	29/03/2018	29/03/2019	0	1	1
2	AKRA	07/03/2017	20/03/2018	19/03/2019	1	1	1
3	BMSR	31/03/2017	28/03/2018	27/03/2019	1	1	1
4	BOGA	31/03/2017	31/03/2018	29/03/2019	1	1	1
5	CLPI	31/03/2017	29/03/2018	29/03/2019	1	1	1
6	EPMT	31/03/2017	29/03/2018	29/03/2019	1	1	1
7	FISH	31/03/2017	29/03/2018	29/03/2019	1	1	1
8	HADE	12/05/2017	03/05/2018	29/03/2019	0	0	1
9	INTA	14/03/2017	17/04/2018	29/04/2018	1	0	0
10	INTD	29/03/2017	27/03/2018	30/04/2019	1	1	0
11	KOBX	31/03/2017	20/03/2018	29/03/2019	1	1	1
12	KONI	12/05/2017	29/03/2018	30/04/2018	0	1	0

13	LTLS	15/05/2017	29/03/2018	29/03/2019	0	1	1
14	MICE	31/03/2017	02/04/2018	29/03/2019	1	0	1
15	MPMX	31/03/2017	31/03/2018	29/03/2019	1	1	1
16	OKAS	28/04/2017	12/04/2018	01/04/2019	0	0	0
17	TIRA	31/03/2017	13/04/2018	23/05/2019	1	0	0
18	TRIL	18/05/2017	29/03/2018	04/07/2019	0	1	0
19	TURI	27/02/2017	28/02/2018	27/02/2019	1	1	1
20	UNTR	18/05/2017	03/05/2018	26/02/2019	0	0	1
21	WICO	18/05/2017	31/03/2018	30/04/2019	0	1	0



**Lampiran 6. Uji Kelayakan Model Regresi (*Goodness of Fit*)**

Step	Chi-square	df	Sig.
1	11.703	8	.165

**Lampiran 7. Uji Keseluruhan Model (*Overall Model Fit Test*) Block= 0**

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	80.211	.667
	2	80.201	.693
	3	80.201	.693

**Lampiran 8. Uji Keseluruhan Model (*Overall Model Fit Test*) Block= 1**

Iteration		-2 Log likelihood	Constant	Coefficients		
				PROFIT	SIZE	OPINION
Step 1	1	66.643	-2.410	.039	.058	1.584
	2	63.441	-1.251	.088	.007	1.873
	3	62.658	.583	.130	-.060	1.855
	4	62.615	1.106	.143	-.079	1.852
	5	62.615	1.130	.144	-.080	1.853
	6	62.615	1.130	.144	-.080	1.853

**Lampiran 9. Uji Nagelkerke R square**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	62.615 <sup>a</sup>	.244	.338

**Lampiran 10. Uji Signifikansi Koefisien Regresi**

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 <sup>a</sup>	PROFIT	.144	.067	4.568	1	.033	1.154	1.012	1.317
	SIZE	-.080	.195	.170	1	.681	.923	.630	1.352
	OPINION	1.853	1.283	2.086	1	.149	6.381	.516	78.900
	Constant	1.130	5.698	.039	1	.843	3.095		

**Lampiran 11. Omnibus Tests of Model Coefficients**

		Chi-square	Df	Sig.
Step 1	Step	17.586	3	.001
	Block	17.586	3	.001
	Model	17.586	3	.001

## DAFTAR RIWAYAT HIDUP PENELITI

### Data Pribadi

Nama : Pipit Tri Lestari  
NPM : 11160000392  
Tempat dan Tanggal Lahir : Sumedang, 15 April 1997  
Agama : Islam  
Kewarganegaraan : Indonesia  
Alamat : Jl. Bunga Rampai 8 Gg. 1 No 37, RT 02/06. Malaka Jaya. Duren Sawit. Jakarta Timur  
Telepon : 081220180483  
Email : [pipittril15@gmail.com](mailto:pipittril15@gmail.com)

### Pendidikan Formal

SDN Cibabat Mandiri 2, Cimahi : Lulus Tahun 2010  
SMPN 6, Cimahi : Lulus Tahun 2013  
SMKN 11, Bandung : Lulus Tahun 2016  
STIE Indonesia, Jakarta : 2016-Sekarang

### Pengalaman Organisasi

2006-2009 : Anggota Pramuka SDN Cibabat Mandiri 2, Cimahi  
2011-2013 : Ketua Angkatan XVIII Paskibra SMPN 6, Cimahi  
2014-2015 : Anggota Paduan Suara SMKN 11, Bandung