

# LAMPIRAN

### Lampiran 1 Daftar Perusahaan

No	Kode	Nama Perusahaan
1	<b>ADES</b>	Akasha Wira International Tbk
2	<b>AKPI</b>	Argha Karya Prima Industry Tbk
3	<b>AMFG</b>	Asahimas Flat Glass
4	<b>APLI</b>	Asiaplast Industries Tbk
5	<b>BUDI</b>	Budi Acid Jaya Tbk
6	<b>CINT</b>	Chitose Internasional Tbk
7	<b>CPIN</b>	Charoen Pokphand indonesia Tbk
8	<b>DLTA</b>	Delta Djakarta Tbk
9	<b>DPNS</b>	Duta Pertiwi Nusantara
10	<b>DVLA</b>	Darya Varia Laboratoria Tbk
11	<b>EKAD</b>	Ekadharma International Tbk
12	<b>GGRM</b>	Gudang Garam Tbk
13	<b>HMSP</b>	Hanjaya Mandala Sampoerna Tbk
14	<b>ICBP</b>	Indofood CBP Sukses Makmur
15	<b>IGAR</b>	Champion Pasific Indonesia Tbk
16	<b>IMPC</b>	Impac Pratama Industri Tbk
17	<b>INCI</b>	Intan Wijaya International Tbk
18	<b>INDF</b>	Indofood Sukses Makmur Tbk
19	<b>INDS</b>	Indospring Tbk
20	<b>INTP</b>	Indocement Tunggal Prakasa Tbk
21	<b>JECC</b>	Jembo Cable Company Tbk
22	<b>JPFA</b>	Japfa Comfeed Indonesia
23	<b>KBLM</b>	Kabelindo Murni Tbk
24	<b>KDSI</b>	Kedawang Setia Industrial Tbk
25	<b>KLBF</b>	Kalbe Farma Tbk
26	<b>LMSH</b>	Lionmesh Prima Tbk
27	<b>MLBI</b>	Multi Bintang Indonesia Tbk
28	<b>MYOR</b>	Mayora Indah Tbk
29	<b>ROTI</b>	Nippon Indosari Corporindo Tbk
30	<b>SCCO</b>	Supreme Cable Manufacturing and Commerce
31	<b>SIDO</b>	Industri Jamu dan Farmasi Sido Muncul Tbk
32	<b>SKBM</b>	Sekar Bumi Tbk
33	<b>SMBR</b>	Semen Baturaja Persero Tbk
34	<b>SMSM</b>	Selamat Sempurna Tbk
35	<b>SRSN</b>	Indo Acitama Tbk
36	<b>STAR</b>	Star Petcohem Tbk
37	<b>TCID</b>	Mandom Indonesia Tbk
38	<b>TIRT</b>	Tirta Mahakam Resource Tbk
39	<b>TOTO</b>	Surya Toto Indonesia Tbk

40	<b>TIRS</b>	Trisula International Tbk
41	<b>TSPC</b>	Tempo Scan Pasific Tbk
42	<b>ULTJ</b>	Ultrajaya Milk Industry and Trading Company Tbk
43	<b>UNIT</b>	Nusantara Inti Corpora Tbk
44	<b>UNVR</b>	Unilever Indonesia Tbk
45	<b>WIIM</b>	Wsmilak Inti Makmur tbk

**Lampiran 2 Tabulasi Data Perusahaan**

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>ICR</b>	<b>ROA</b>	<b>CR</b>	<b>DTA</b>	<b>TAT</b>	<b>CF</b>
1	ADES	2013	56	0.13	1.81	0.40	1.14	0.37
		2014	23	0.06	1.54	0.41	1.15	0.65
		2015	20	0.05	1.39	0.50	1.03	0.13
		2016	23	0.07	1.64	0.50	1.16	0.61
2	AKPI	2013	22	0.02	1.36	0.51	0.80	0.03
		2014	31	0.02	1.13	0.54	0.87	0.46
		2015	15	0.01	1.03	0.62	0.70	0.05
		2016	26	0.02	1.13	0.57	0.78	0.50
3	AMFG	2013	18	0.10	4.18	0.22	0.91	0.71
		2014	16	0.12	5.68	0.19	0.94	1.42
		2015	13	0.08	4.65	0.21	0.86	0.77
		2016	9	0.04	2.02	0.35	0.68	0.51
4	APLI	2013	17	0.01	1.84	0.28	0.93	0.91
		2014	47	0.04	2.88	0.18	1.08	0.72
		2015	1	0.00	1.18	0.28	0.84	0.36
		2016	22	0.08	1.50	0.22	1.02	1.04
5	BUDI	2013	0	0.02	1.08	0.63	1.08	0.15
		2014	0	0.01	1.05	0.63	0.92	0.07
		2015	0	0.01	1.00	0.66	0.73	0.06
		2016	0	0.01	1.00	0.60	0.84	0.26
6	CINT	2013	106	0.47	2.11	0.30	1.10	0.28
		2014	57	0.09	3.08	0.20	0.78	0.28
		2015	62	0.09	3.48	0.18	0.82	0.40
		2016	36	0.06	3.16	0.18	0.82	0.64
7	CPIN	2013	48	0.22	3.79	0.37	1.63	0.89
		2014	6	0.08	2.24	0.48	1.40	0.10
		2015	4	0.07	2.11	0.49	1.22	0.30
		2016	7	0.09	2.17	0.42	0.92	0.75
8	DLTA	2013	124	0.31	3.92	0.22	1.00	1.05
		2014	197	0.29	4.47	0.23	0.61	0.75
		2015	277	0.18	6.42	0.18	0.56	1.76
		2016	249	0.22	7.60	0.15	0.64	1.98
9	DPNS	2013	47	0.26	10.17	0.13	0.51	0.04
		2014	12	0.06	12.23	0.12	0.49	0.45
		2015	8	0.04	13.35	0.12	0.43	0.37
		2016	7	0.04	15.16	0.11	0.39	1.22

10	DVLA	2013	16	0.11	4.24	0.23	0.93	0.39
		2014	6	0.07	5.18	0.22	0.89	0.58
		2015	10	0.08	3.52	0.29	0.95	0.72
		2016	22	0.09	2.85	0.30	0.95	0.50
11	EKAD	2013	46	0.11	2.33	0.31	1.22	0.24
		2014	55	0.10	2.33	0.34	1.28	0.04
		2015	46	0.08	3.57	0.25	1.36	1.27
		2016	88	0.44	4.89	0.16	0.81	1.22
12	GGRM	2013	73	0.09	1.72	0.42	1.09	0.12
		2014	5	0.09	1.62	0.43	0.81	0.07
		2015	6	0.10	1.77	0.40	0.36	0.13
		2016	7	0.10	1.94	0.37	1.74	0.32
13	HMSP	2013	268	0.39	1.75	4.83	2.74	0.89
		2014	149	0.35	1.53	0.52	2.84	0.82
		2015	140	0.27	6.57	0.16	2.34	0.18
		2016	138	0.29	5.23	0.20	2.24	2.19
14	ICBP	2013	13	0.14	2.90	0.38	1.18	0.62
		2014	15	0.10	2.18	0.40	1.21	0.62
		2015	16	0.11	2.33	0.38	0.00	0.58
		2016	21	0.13	2.41	0.36	0.00	0.71
15	IGAR	2013	36	0.11	3.39	0.28	2.04	0.41
		2014	52	0.16	4.12	0.25	2.11	0.74
		2015	68	0.14	4.96	0.19	1.76	0.74
		2016	19	0.17	5.82	0.15	1.80	5.78
16	IMPC	2013	65	0.11	1.65	0.54	0.75	0.26
		2014	89	0.17	2.08	0.43	0.81	0.17
		2015	31	0.07	2.27	0.35	0.69	0.30
		2016	26	0.05	3.77	0.46	0.50	0.49
17	INCI	2013	68	0.08	13.87	0.07	0.60	1.68
		2014	41	0.07	12.86	0.07	0.74	1.12
		2015	54	0.10	9.68	0.09	0.81	2.33
		2016	35	0.34	5.82	0.10	0.65	0.41
18	INDF	2013	4	0.04	1.67	0.51	0.74	0.36
		2014	4	0.06	1.81	0.52	0.03	0.41
		2015	3	0.05	1.71	0.53	0.08	0.17
		2016	5	0.06	1.51	0.47	0.81	0.37
19	INDS	2013	194	0.07	3.86	0.20	0.78	0.91
		2014	123	0.06	2.91	0.20	0.82	0.20
		2015	2	0.05	2.23	0.25	0.65	0.25
		2016	51	0.06	3.03	0.17	0.69	0.60
20	INTP	2013	152	0.19	6.15	0.14	0.70	1.49

		2014	149	0.18	4.93	0.15	0.69	1.64
		2015	106	0.15	4.89	0.14	0.64	1.88
		2016	72	0.13	4.53	0.13	0.51	1.11
21	JECC	2013	18	0.02	0.98	0.88	1.20	0.11
		2014	10	0.02	1.03	0.84	14.05	0.05
		2015	2	0.15	1.05	0.73	1.22	0.02
		2016	4	0.00	1.14	0.70	1.28	0.19
22	JPFA	2013	2	0.04	2.06	0.65	1.44	0.04
		2014	1	0.02	1.77	0.66	1.55	0.32
		2015	1	0.05	1.79	0.64	1.46	0.27
		2016	5	0.15	2.13	0.51	1.41	0.53
23	KBLM	2013	1	0.01	0.96	0.59	1.58	0.29
		2014	1	0.03	1.04	0.55	1.42	0.02
		2015	1	0.02	1.06	0.55	1.48	0.07
		2016	3	0.03	1.30	0.50	1.55	0.11
24	KDSI	2013	13	0.04	1.44	0.59	1.63	0.25
		2014	2	0.05	1.37	0.58	1.71	0.06
		2015	0	0.01	1.16	0.68	1.46	0.07
		2016	2	0.04	1.23	0.63	1.75	0.15
25	KLBF	2013	178	0.17	2.84	0.25	1.41	0.35
		2014	52	0.17	3.40	0.21	0.00	0.97
		2015	111	0.15	3.70	0.20	0.00	1.04
		2016	94	0.15	4.13	0.18	0.00	0.93
26	LMSH	2013	28	0.10	4.20	0.22	1.81	0.50
		2014	18	0.05	5.57	0.17	1.78	0.52
		2015	8	0.01	8.09	0.16	1.31	0.99
		2016	37	0.03	2.77	0.28	0.97	0.19
27	MLBI	2013	225	0.66	0.98	0.45	1.28	1.63
		2014	147	0.35	0.51	0.75	0.99	0.50
		2015	82	0.24	0.58	0.64	0.86	0.42
		2016	166	0.43	0.68	0.64	0.99	0.66
28	MYOR	2013	66	0.10	3.63	0.60	1.24	0.37
		2014	2	0.04	2.09	0.60	1.38	0.28
		2015	4	0.11	2.37	0.54	1.31	0.74
		2016	5	0.10	2.25	0.52	1.42	0.14
29	ROTI	2013	212	0.09	1.14	0.57	0.83	0.98
		2014	80	0.09	1.37	0.55	0.88	1.19
		2015	30	0.10	2.05	0.56	0.80	1.40
		2016	234	0.09	2.96	0.51	0.86	1.29
30	SCCO	2013	122	0.06	1.39	0.60	2.13	0.02
		2014	5	0.08	1.57	0.51	2.24	0.08

		2015	7	0.09	1.69	0.48	1.99	0.24
		2016	28	0.14	1.69	0.50	1.53	0.44
31	SIDO	2013	375	0.14	7.29	0.11	0.80	0.17
		2014	114	0.15	10.25	0.07	0.78	2.04
		2015	89	0.16	9.28	0.07	0.79	2.35
		2016	94	0.16	8.32	0.08	0.86	2.15
32	SKBM	2013	316	0.12	1.25	0.60	2.61	0.07
		2014	133	0.14	1.48	0.51	2.28	0.25
		2015	89	0.05	1.15	0.55	1.78	0.03
		2016	8	0.02	1.11	0.63	1.50	0.07
33	SMBR	2013	106	0.12	10.88	0.09	0.43	1.54
		2014	498	0.11	12.99	0.07	0.42	1.70
		2015	611	0.11	7.57	0.10	0.45	2.04
		2016	575	0.06	2.87	0.29	0.35	0.30
34	SMSM	2013	86	0.20	2.10	0.41	1.39	0.86
		2014	85	0.24	2.11	0.34	1.51	0.66
		2015	81	0.20	2.39	0.35	1.26	0.73
		2016	86	0.21	2.86	0.30	1.28	1.15
35	SRSN	2013	5	0.04	3.28	0.25	0.93	0.42
		2014	8	0.03	2.87	0.29	1.02	0.08
		2015	21	0.03	2.17	0.41	0.93	0.38
		2016	2	0.09	1.74	0.44	0.70	0.42
36	STAR	2013	16	0.00	1.87	0.35	0.37	0.02
		2014	17	0.00	1.74	0.37	0.29	0.12
		2015	6	0.00	1.81	0.33	0.36	0.15
		2016	0	0.00	2.00	0.29	0.19	0.19
37	TCID	2013	103	0.11	3.57	0.19	1.38	1.25
		2014	81	0.09	1.80	0.31	1.25	0.25
		2015	180	0.26	4.99	0.18	1.11	0.54
		2016	61	0.07	5.26	0.18	1.16	1.18
38	TIRT	2013	12	-0.06	0.98	0.92	1.02	0.05
		2014	1	0.03	1.10	0.88	1.14	0.16
		2015	0	0.02	1.09	0.88	1.12	0.03
		2016	2	0.04	1.12	0.84	1.03	0.00
39	TOTO	2013	18	0.14	2.19	0.41	0.98	0.65
		2014	24	0.15	2.11	0.39	1.01	0.58
		2015	21	0.14	2.41	0.39	0.93	0.43
		2016	14	0.06	2.19	0.41	0.80	0.52
40	TRIS	2013	72	0.12	2.38	0.33	1.43	0.27
		2014	64	0.07	2.00	0.41	1.43	0.00
		2015	45	0.07	1.89	0.43	1.50	0.27

		2016	37	0.03	1.64	0.46	1.41	0.16
41	TSPC	2013	48	0.12	2.96	0.29	1.27	0.33
		2014	35	0.11	3.00	0.26	1.34	0.41
		2015	29	0.09	2.54	0.31	1.30	0.46
		2016	33	0.08	2.65	0.30	1.39	0.30
42	ULTJ	2013	218	0.12	2.47	0.28	1.23	0.31
		2014	130	0.10	3.34	0.22	1.34	0.26
		2015	303	0.15	3.75	0.21	1.24	1.19
		2016	458	0.17	4.84	0.18	1.11	1.59
43	UNIT	2013	0	0.00	0.40	0.47	0.22	0.01
		2014	0	0.00	0.45	0.45	0.08	0.13
		2015	0	0.00	0.60	0.47	0.08	0.13
		2016	0	0.00	0.65	0.44	0.07	0.16
44	UNVR	2013	89	0.40	0.70	0.68	2.30	0.69
		2014	91	0.40	0.71	0.68	2.42	0.73
		2015	90	0.37	0.65	0.69	2.32	0.62
		2016	98	0.36	0.61	0.72	2.39	0.61
45	WIIM	2013	52	0.11	2.43	0.36	1.29	0.11
		2014	41	0.08	2.27	0.36	1.25	0.04
		2015	44	0.09	2.89	0.30	1.37	0.06
		2016	27	0.07	3.39	0.27	1.14	0.02

### Lampiran 3. Descriptives Statistic

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
ICR	180	-12.00	611.00	67.3333	99.68644
ROA	180	-.06	.66	.1122	.10580
CR	180	.40	15.16	3.1527	2.78225
DTA	180	.07	4.83	.4086	.38593
TAT	180	.00	14.05	1.1587	1.11852
CF	180	-5.78	2.35	.4949	.74483
Valid N (listwise)	180				

### Lampiran 4. Uji Normalitas Sebelum Outlier

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		180
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	86.73770741
Most Extreme Differences	Absolute	.252
	Positive	.252
	Negative	-.156
Test Statistic		.252
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

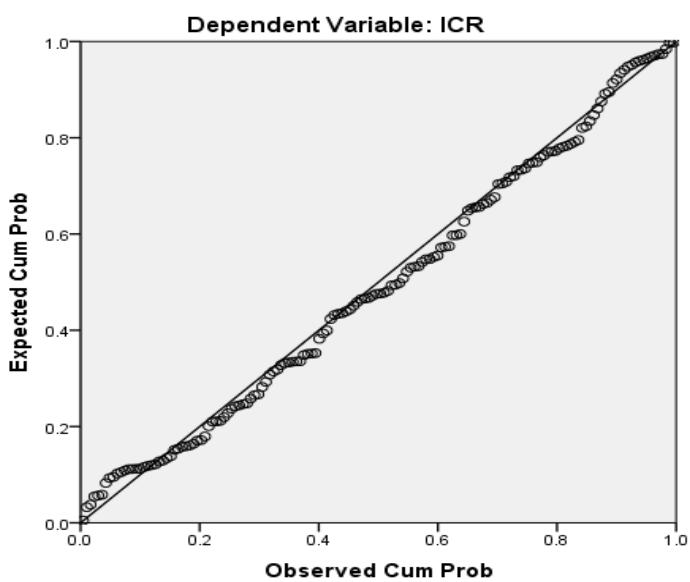
### Lampiran 5. Uji Normalitas Setelah Outlier

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		156
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	23.86354986
	Absolute	.047
Most Extreme Differences	Positive	.047
	Negative	-.045
Test Statistic		.047
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

**Normal P-P Plot of Regression Standardized Residual**



### Lampiran 6. Uji Multikolineritas

#### Coefficients<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
1	(Constant)	
	ROA	.927 1.079
	CR	.503 1.988
	DTA	.472 2.120
	TAT	.901 1.110
	CF	.875 1.143

a. Dependent Variable: ICR

### Lampiran 7. Uji Autokorelasi

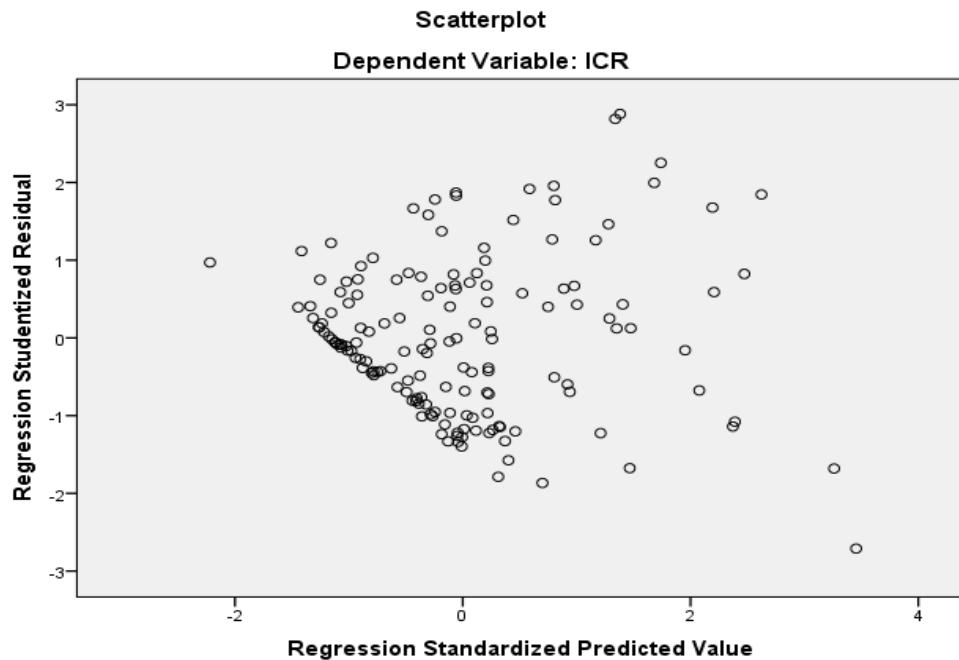
#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin - Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.807 <sup>a</sup>	.652	.640	24.25802	.652	56.169	5	150	.000	1.215

a. Predictors: (Constant), CF, TAT, ROA, CR, DTA

b. Dependent Variable: ICR

### Lampiran 8. Uji Heteroskedasitas



### Lampiran 9. Regression Liner Berganda

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
	B	Std. Error			
1	(Constant)	19.050	8.529	2.234	.027
	ROA	284.054	20.809	.683	13.650
	CR	-.199	.996	-.014	.842
	DTA	-40.315	14.319	-.197	-2.815
	TAT	1.244	1.751	.036	.711
	CF	10.760	2.810	.197	3.830

a. Dependent Variable: ICR

**Lampiran 10. Uji kelayakan Model (Uji f)**

**ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	165263.893	5	33052.779	56.169
	Residual	88267.697	150	588.451	
	Total	253531.590	155		

a. Dependent Variable: ICR

b. Predictors: (Constant), CF, TAT, ROA, CR, DTA

**Lampiran 11. Uji Koefesien Determinasi (R2)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.807 <sup>a</sup>	.652	.640	24.25802

a. Predictors: (Constant), CF, TAT, ROA, CR, DTA

b. Dependent Variable: ICR