

LAMPIRAN

Lampiran 1
Data Sampel Perusahaan

No	Nama Perusahaan	Kode Emiten	IPO	Data tidak lengkap
1	Akasha Wira International Tbk	ADES		
2	Tiga Pilar Sejahtera Food Tbk	AISA	v	
3	Tri Banyan Tirta Tbk	ALTO		V
4	Budi Starch & Sweetener Tbk	BUDI		
5	Campina Ice Cream Industry Tbk	CAMP	v	
6	Wilmar Cahaya Indonesia Tbk	CEKA		
7	Sariguna Primatirta Tbk	CLEO		
8	Delta Djakarta Tbk	DLTA		
9	Sentra Food Indonesia Tbk	FOOD	v	
10	Garudafood Putra Putri Jaya Tbk	GOOD	v	
11	Buyung Poetra Sembada Tbk	HOKI	v	
12	Indofood CBP Sukses Makmur Tbk	ICBP		
13	Inti Agri Resources Tbk	IIKP		V
14	Indofood Sukses Makmur Tbk	INDF		
15	Magna Investama Mandiri Tbk	MGNA		V
16	Multi Bintang Indonesia Tbk	MLBI		
17	Mayora Indah Tbk	MYOR		
18	Pratama Abadi Nusa Industri Tbk	PANI	v	
19	Prima Cakrawala Abadi Tbk	PCAR	v	
20	Davomas Abadi Tbk	DAVO		V
21	Nippon Indosari Corpindo Tbk	ROTI		
22	Sekar Bumi Tbk	SKBM		
23	Sekar Laut Tbk	SKLT		
24	Siantar Top Tbk	STTP		
25	Bumi Kultikultura Unggul Tbk	BTEK		
26	Ultra Jaya Milk Industry & Trading Company	ULTJ		

Lampiran 2**Data Perusahaan yang menjadi sampel**

No	Nama Perusahaan	Kode Emiten
1	Akasha Wira International Tbk	ADES
2	Bumi Kultikoltura Unggul Tbk	BTEK
3	Budi Starch & Sweetener Tbk	BUDI
4	Wilmar Cahaya Indonesia Tbk	CEKA
5	Sariguna Primatirta Tbk	CLEO
6	Delta Djakarta Tbk	DLTA
7	Indofood CBP Sukses Makmur Tbk	ICBP
8	Indofood Sukses Makmur Tbk	INDF
9	Multi Bintang Indonesia Tbk	MLBI
10	Mayora Indah Tbk	MYOR
11	Nippon Indosari Corpindo Tbk	ROTI
12	Sekar Bumi Tbk	SKBM
13	Sekar Laut Tbk	SKLT
14	Siantar Top Tbk	STTP
15	Ultra Jaya Milk Industry & Trading Company	ULTJ

Lampiran 3
Hasil Tabulasi Data

No	Kode Emiten	Tahun	KA	KI	MANJ	INST	FIDIS	KAP	ILK
1	ADES	2015	3	33,33	0,00000	0,91939	8,83407	0	1,82339
		2016	3	33,33	0,00000	0,91524	5,09750	0	1,53464
		2017	3	33,33	0,00000	0,91524	4,18172	0	1,23415
		2018	3	33,33	0,00000	0,91524	4,36765	0	1,12615
2	BTEK	2015	3	33,33	0,00000	0,18133	-0,34028	0	4,53443
		2016	3	33,33	0,01055	0,73470	1,66341	0	4,60081
		2017	3	33,33	0,00000	0,73470	0,24453	0	0,40762
		2018	3	33,33	0,00000	0,47518	3,09037	0	2,74325
3	BUDI	2015	3	33,33	0,00000	0,53402	2,26768	0	3,80725
		2016	3	33,33	0,00000	0,53402	2,12806	0	2,61722
		2017	3	50,00	0,00000	0,53402	3,04939	0	3,81617
		2018	3	50,00	0,00000	0,53402	2,57478	0	3,79676
4	CEKA	2015	3	33,33	0,00000	0,92012	3,90483	1	0,62764
		2016	3	33,33	0,00756	0,92012	7,11346	1	0,90464
		2017	3	33,33	0,00756	0,92012	6,41673	1	0,84996
		2018	3	33,33	0,00756	0,92012	10,81832	1	0,83769
5	CLEO	2015	3	50,00	0,00000	1,00000	-0,2301	0	0,07939
		2016	3	0,00	0,00000	1,00000	0,0780	0	0,88312
		2017	3	33,33	0,00000	0,79545	6,06444	0	5,57441
		2018	3	33,33	0,00000	0,81250	19,82254	0	5,36289
6	DLTA	2015	3	40,00	0,00000	0,81671	32,14568	1	4,91808
		2016	3	40,00	0,00000	0,81671	32,13887	1	3,97018
		2017	3	40,00	0,00000	0,81671	29,42487	1	3,22205
		2018	3	40,00	0,00000	0,81671	29,06046	1	3,44022
7	ICBP	2015	3	50,00	0,00000	0,80533	12,17260	1	5,08397
		2016	3	50,00	0,00000	0,80533	32,94099	1	5,69353
		2017	4	50,00	0,00000	0,80533	14,09410	1	5,30529
		2018	4	50,00	0,00000	0,80533	14,97119	1	5,63705
8	INDF	2015	3	37,50	0,00016	0,50067	3,38348	1	1,35177
		2016	3	37,50	0,00016	0,50067	4,06950	1	2,39039
		2017	3	37,50	0,00016	0,50067	3,91494	1	2,13883
		2018	3	37,50	0,00017	0,50067	2,91542	1	1,94602
9	MLBI	2015	4	50,00	0,00000	0,81782	15,92942	1	23,53732
		2016	4	50,00	0,00000	0,81782	21,75439	1	30,28034
		2017	3	50,00	0,00000	0,81782	27,00585	1	27,77666
		2018	3	50,00	0,00000	0,81782	24,93102	1	28,86947

10	MYOR	2015	3	40,00	0,25220	0,59071	17,12423	0	15,06518
		2016	3	40,00	0,25220	0,59071	11,12803	0	6,00835
		2017	3	40,00	0,25220	0,59071	11,44881	0	6,28502
		2018	3	40,00	0,25220	0,59071	12,10298	0	7,02173
11	ROTI	2015	3	33,33	0,00000	0,70750	6,3847	1	5,38745
		2016	3	33,33	0,00000	0,70750	8,02797	1	5,78782
		2017	3	33,33	0,00000	0,70283	6,90133	1	2,84347
		2018	3	33,33	0,00000	0,74399	7,58826	1	2,61228
12	SKBM	2015	3	33,33	0,03228	0,80358	3,68727	0	3,15037
		2016	3	33,33	0,03567	0,80358	2,14798	0	1,92885
		2017	3	33,33	0,02207	0,82781	4,03828	0	1,42605
		2018	3	33,33	0,02219	0,82794	3,10041	0	1,35117
13	SKLT	2015	3	33,33	0,00242	0,96091	2,21817	0	1,67809
		2016	3	33,33	0,00281	0,73550	2,27739	0	0,71779
		2017	3	33,33	0,00666	0,74057	2,33673	0	2,46735
		2018	3	33,33	0,00666	0,74057	3,98664	0	3,05637
14	STTP	2015	3	33,33	0,03187	0,59950	10,89142	0	4,01435
		2016	3	33,33	0,03187	0,59950	15,27921	0	3,43356
		2017	3	33,33	0,03187	0,56763	9,76636	0	3,70409
		2018	3	50,00	0,03263	0,56763	20,73743	0	3,01276
15	ULTJ	2015	3	33,33	0,17905	0,30675	22,15204	0	4,09754
		2016	3	33,33	0,11488	2,27043	25,57466	0	3,80019
		2017	3	33,33	0,33844	0,36860	22,82259	0	3,67018
		2018	3	33,33	0,34173	0,36676	27,06957	0	3,3636

Distribusi *Financial Distress*

No	Kode Emiten	Tahun	Z	Status
1	ADES	2015	8,83407	<i>Non Distress</i>
		2016	5,0975	<i>Non Distress</i>
		2017	4,18172	<i>Non Distress</i>
		2018	4,36765	<i>Non Distress</i>
2	BTEK	2015	-0,34028	<i>Distress</i>
		2016	1,66341	<i>Grey Area</i>
		2017	0,24453	<i>Distress</i>
		2018	3,09037	<i>Non Distress</i>
3	BUDI	2015	2,26768	<i>Grey Area</i>
		2016	2,12806	<i>Grey Area</i>
		2017	3,04939	<i>Non Distress</i>
		2018	2,57478	<i>Grey Area</i>
4	CEKA	2015	3,90483	<i>Non Distress</i>
		2016	7,11346	<i>Non Distress</i>
		2017	6,41673	<i>Non Distress</i>
		2018	10,81832	<i>Non Distress</i>
5	CLEO	2015	-0,2301	<i>Distress</i>
		2016	0,0780	<i>Distress</i>
		2017	6,06444	<i>Non Distress</i>
		2018	19,82254	<i>Non Distress</i>
6	DLTA	2015	32,14568	<i>Non Distress</i>
		2016	32,13887	<i>Non Distress</i>
		2017	29,42487	<i>Non Distress</i>
		2018	29,06046	<i>Non Distress</i>
7	ICBP	2015	12,1726	<i>Non Distress</i>
		2016	32,94099	<i>Non Distress</i>
		2017	14,0941	<i>Non Distress</i>
		2018	14,97119	<i>Non Distress</i>
8	INDF	2015	3,38348	<i>Non Distress</i>
		2016	4,0695	<i>Non Distress</i>
		2017	3,91494	<i>Non Distress</i>
		2018	2,91542	<i>Non Distress</i>
9	MLBI	2015	15,92942	<i>Non Distress</i>
		2016	21,75439	<i>Non Distress</i>
		2017	27,00585	<i>Non Distress</i>

		2018	24,93102	<i>Non Distress</i>
10	MYOR	2015	17,12423	<i>Non Distress</i>
		2016	11,12803	<i>Non Distress</i>
		2017	11,44881	<i>Non Distress</i>
		2018	12,10298	<i>Non Distress</i>
11	ROTI	2015	6,3847	<i>Non Distress</i>
		2016	8,02797	<i>Non Distress</i>
		2017	6,90133	<i>Non Distress</i>
		2018	7,58826	<i>Non Distress</i>
12	SKBM	2015	3,68727	<i>Non Distress</i>
		2016	2,14798	<i>Grey Area</i>
		2017	4,03828	<i>Non Distress</i>
		2018	3,10041	<i>Non Distress</i>
13	SKLT	2015	2,21817	<i>Grey Area</i>
		2016	2,27739	<i>Grey Area</i>
		2017	2,33673	<i>Grey Area</i>
		2018	3,98664	<i>Non Distress</i>
14	STTP	2015	10,89142	<i>Non Distress</i>
		2016	15,27921	<i>Non Distress</i>
		2017	9,76636	<i>Non Distress</i>
		2018	20,73743	<i>Non Distress</i>
15	ULTJ	2015	22,15204	<i>Non Distress</i>
		2016	25,57466	<i>Non Distress</i>
		2017	22,82259	<i>Non Distress</i>
		2018	27,06957	<i>Non Distress</i>

Keterangan :

$Z < 1,22$ (*Distress*) = 4 data atau 9 %

$Z 1,22 - 2,99$ (*Grey Area*) = 8 data atau 13 %

$Z > 2,9$ (*Non Distress*) = 48 data atau 80 %

Ukuran KAP

No	Kode Emiten	Tahun	Kantor Akuntan Publik	Skor	KAP
1	ADES	2015	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>
		2016	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>
		2017	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>
		2018	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>
2	BTEK	2015	Rexon Nainggolan dan Rekan	0	<i>Non Big 4</i>
		2016	Morhan & Rekan	0	<i>Non Big 4</i>
		2017	Kanaka Puradireja, Suhartono	0	<i>Non Big 4</i>
		2018	Kanaka Puradireja, Suhartono	0	<i>Non Big 4</i>
3	BUDI	2015	Mulyamin Sensi Suryanto dan Liany	0	<i>Non Big 4</i>
		2016	Mirawati Sensi Idris	0	<i>Non Big 4</i>
		2017	Mirawati Sensi Idris	0	<i>Non Big 4</i>
		2018	Mirawati Sensi Idris	0	<i>Non Big 4</i>
4	CEKA	2015	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2016	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2017	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2018	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
5	CLEO	2015	Teramihardja, Pradhono & Chandra	0	<i>Non Big 4</i>
		2016	Teramihardja, Pradhono & Chandra	0	<i>Non Big 4</i>
		2017	Teramihardja, Pradhono & Chandra	0	<i>Non Big 4</i>
		2018	Teramihardja, Pradhono & Chandra	0	<i>Non Big 4</i>
6	DLTA	2015	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
		2016	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
		2017	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
		2018	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
7	ICBP	2015	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2016	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2017	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2018	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
8	INDF	2015	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2016	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2017	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2018	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
9	MLBI	2015	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
		2016	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
		2017	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
		2018	Osman Bing Satrio Eni & Rekan	1	<i>Big 4</i>
10	MYOR	2015	Mirawati Sensi Idris	0	<i>Non Big 4</i>

		2016	Mirawati Sensi Idris	0	<i>Non Big 4</i>
		2017	Mirawati Sensi Idris	0	<i>Non Big 4</i>
		2018	Mirawati Sensi Idris	0	<i>Non Big 4</i>
11	ROTI	2015	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2016	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2017	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
		2018	Purwantono, Sungkoro & Surja	1	<i>Big 4</i>
12	SKBM	2015	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2016	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2017	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2018	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
13	SKLT	2015	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2016	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2017	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2018	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
14	STTP	2015	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2016	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2017	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
		2018	Paul Hardiwinata, Hidajat & Rekan	0	<i>Non Big 4</i>
15	ULTJ	2015	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>
		2016	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>
		2017	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>
		2018	Tanubrata Sutanto Fahmi & Rekan	0	<i>Non Big 4</i>

Keterangan :

KAP Big 4 = 36 data atau 60 %

KAP Non Big 4 = 24 data atau 40 %

Lampiran 4
Hasil Output SPSS 26.0

• **Statistik Deskriptif N 60**

Variabel	N	Min	Max	Mean	Median	Std. Deviation
KA	60	3,00	4,00	3,0500	3,0000	0,21978
KI		0,00	0,50	0,3598	0,3300	0,07545
MANJ		0,00	0,34	0,0377	0,0000	0,08715
INST		0,18	2,27	0,7388	0,7700	0,27071
FIDIS		-0,34	32,94	10,8462	7,0050	9,73570
KAP		0,00	1,00	0,4000	0,0000	0,49403
ILK		0,08	30,28	4,9768	3,3950	6,54863

• **Statistik Deskriptif N 50**

Variabel	N	Min	Max	Mean	Median	Std Deviation
KA	50	3,00	4,00	3,0200	3,0000	0,14142
KI		0,33	0,50	0,3554	0,3300	0,05003
MANJ		0,00	0,25	0,0316	0,0000	0,07172
INST		0,18	2,27	0,7498	0,7400	0,27959
FIDIS		-0,34	32,94	9,5058	6,4000	8,95895
KAP		0,00	1,00	0,3400	0,0000	0,47852
ILK		0,08	15,07	3,4540	3,1850	2,46548

- Uji Normalitas

N = 60

<i>One-Sample Kolmogorov-Smirnov Test</i>		
		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	5,19123648
	Most Extreme Differences	Absolute
	Positive	,215
	Negative	-,113
Test Statistic		,215
Asymp. Sig. (2-tailed)		,000 ^c
a. Test distribution is Normal.		

- Uji Normalitas

N=50

<i>One-Sample Kolmogorov-Smirnov Test</i>		
		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,38413880
	Most Extreme Differences	Absolute
	Positive	,093
	Negative	-,065
Test Statistic		,093
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		

- **Uji Multikolinieritas**

Model		Collinearity Statistics	
		Tolerance	VIF
1	KA	0,802	1,247
	KI	0,905	1,105
	MANJ	0,648	1,543
	INST	0,886	1,128
	FIDIS	0,695	1,438
	KAP	0,723	1,383

a. Dependent Variable: ILK

- **Uji Glejser**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,955	2,841		1,392	0,171
	KA	-,986	,900	-,177	-1,095	0,279
	KI	-,090	2,395	-,006	-,037	0,970
	MANJ	,462	1,974	,042	,234	0,816
	INST	,143	,433	,051	,330	0,743
	FIDIS	-,010	,015	-,117	-,675	0,503
	KAP	,456	,280	,276	1,629	0,111

a. Dependent Variable: Abs_Res

- **Run Test**

	Unstandardized Residual
Test Value ^a	-,12545
Cases < Test Value	25
Cases >= Test Value	25
Total Cases	50
Number of Runs	20
Z	-1,715
Asymp. Sig. (2-tailed)	,086
a. Median	

- **Persamaan Model Regresi**

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-21,723	5,261	
	KA	8,773	1,667	,503
	KI	-2,924	4,435	-,059
	MANJ	9,796	3,656	,285
	INST	-1,994	,802	-,226
	FIDIS	,093	,028	,339
	KAP	,059	,519	,011
a. Dependent Variable: ILK				

- **R-Square (R²)**

	R Square	R Square Adjusted
Integritas Laporan Keuangan	,685	,641

- Uji Simultan (F)

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	203,974	6	33,996	15,572	,000 ^b
	Residual	93,876	43	2,183		
	Total	297,850	49			
a. Dependent Variable: ILK						
b. Predictors: (Constant), KAP, INST, KA, KI, FIDIS, MANJ						

- Uji T

	Model	t hitung	t tabel	Sig.
1	(Constant)	-4,129		,000
	KA	5,263	2,017	,000
	KI	-,659	2,017	,513
	MANJ	2,680	2,017	,010
	INST	-2,486	2,017	,017
	FIDIS	3,305	2,017	,002
	KAP	,114	2,017	,910

Lampiran 5
Gambar Grafik *Output* SPSS 26.0

- *Scatter Plot*

