

LAMPIRAN

LAMPIRAN 1 DATA PERUSAHAAN

Perusahaan Manufaktur Sub Sektor Makanan & Minuman Yang Terdaftar Di BEI

NO	KODE	NAMA PERUSAHAAN	Kurs	IPO	DELISTING	TuTup Buku Perusahaan 31 desember	laporan annual report & laporan keuangan			Laporan Telah Di Audit		
							2019	2020	2021	2019	2020	2021
1	ADES	Akasha Wira International Tbk	IDR	13 Juni 1994		✓	✓	✓	✓	✓	✓	✓
2	AISA	Tiga Pilar Sejahtera Food Tbk	IDR	11 Juni 1997		✓	✓	✓	✓	✓	✓	✓
3	ALTO	Tri Banyan Tirta Tbk	IDR	10 Juli 2012		✓	✓	✓	✓	✓	✓	✓
4	BTEK	Bumi Teknokultura Unggul Tbk	IDR	14 Mei 2004		✓	✓	✓	✓	✓	✓	✓
5	BUDI	Budi Starch Sweetener Tbk	IDR	8 Mei 1995		✓	✓	✓	✓	✓	✓	✓
6	CAMP	Campina Ice Cream Industry Tbk	IDR	19 Desember 2017		✓	✓	✓	✓	✓	✓	✓
7	CEKA	Wilmar Cahaya Indonesia Tbk	IDR	9 Juli 1996		✓	✓	✓	✓	✓	✓	✓
8	CLEO	Sariguna Primatirta Tbk	IDR	5 Mei 2017		✓	✓	✓	✓	✓	✓	✓
9	DLTA	Delta Djakarta Tbk	IDR	27 Februari 1984		✓	✓	✓	✓	✓	✓	✓
10	FOOD	Sentra Food Indonesia Tbk	IDR	8 Januari 2019		✓	✓	✓	✓	✓	✓	✓
11	GOOD	Garudafood Putra Putri Jaya Tbk	IDR	10 Oktober 2018		✓	✓	✓	✓	✓	✓	✓
12	HOKI	Buyung Poetra Sembada Tbk	IDR	22 Juni 2017		✓	✓	✓	✓	✓	✓	✓
13	ICBP	Indofood CBP Sukses Makmur Tbk	IDR	7 Oktober 2010		✓	✓	✓	✓	✓	✓	✓
14	IIKP	Inti Agri Resources Tbk	IDR	14 Oktober 2002		✓	✓	✓	✓	✓	✓	✓

LAMPIRAN 2 HASIL DATA

NO	KODE	Nama Perusahaan	Tahun	kepemilikan manajerial	Kepemilikan Institutional	Ukuran Perusahaan	Kualitas Audit	Manajemen Laba
1	ADES	Akasha Wira Internasional Tbk	2019	0,00	92,00	27,44	0,00	-0,0600
2	AISA	Tiga Pilar Sejahtera Food Tbk	2019	0,00	184,00	28,26	0,00	0,7200
3	ALTO	Tri Banyan Tirta Tbk	2019	0,00	41,00	27,73	0,00	0,0800
4	BTEK	Bumi Teknokultura Unggul Tbk	2019	0,00	42,00	29,24	0,00	0,0200
5	BUDI	Budi Starch Sweetener Tbk	2019	0,00	58,00	28,73	0,00	0,0500
6	CAMP	Campina Ice Cream Industry Tbk	2019	1,00	0,00	27,69	0,00	-0,0600
7	CEKA	Wilmar Cahaya Indonesia Tbk	2019	0,00	92,00	27,96	1,00	-0,2100
8	CLEO	Sariguna Primatirta Tbk	2019	0,00	81,00	27,85	0,00	0,1000
9	DLTA	Delta Djakarta Tbk	2019	0,00	58,00	27,99	0,00	0,0200
10	FOOD	Sentra Food Indonesia Tbk	2019	0,00	77,00	25,5	0,00	-0,0100
11	GOOD	Garudafood Putra Putri Jaya Tbk	2019	0,00	0,00	29,25	1,00	0,1000
12	HOKI	Buyung Poetra Sembada Tbk	2019	2,00	66,00	27,47	0,00	0,0700
13	ICBP	Indofood CBP Sukses Makmur Tbk	2019	0,00	81,00	31,29	1,00	0,0000
14	IIKP	Inti Agri Resources Tbk	2019	0,00	18,00	26,68	0,00	0,2700
15	INDF	Indofood Sukses Makmur Tbk	2019	0,00	50,00	32,2	1,00	0,0000
16	KEJU	Mulia Boga Raya Tbk	2019	0,00	13,00	34,13	1,00	-0,1400
17	MLBI	Multi Bintang Indonesia Tbk	2019	0,00	0,00	28,69	1,00	0,0400
18	MYOR	Mayora Indah Tbk	2019	0,00	59,00	30,58	0,00	-0,0300
19	PCAR	Prima Cakrawala Abadi Tbk	2019	37,00	0,00	24,49	0,00	-0,4600
20	PSDN	Prasidha Aneka Niaga Tbk	2019	0,00	30,00	25,55	0,00	0,9800
21	PANI	Pratama Abadi Nusa Industry Tbk	2019	5,00	64,00	27,36	1,00	-0,0400

NO	KODE	Nama Perusahaan	Tahun	kepemilikan manajerial	Kepemilikan Institutional	Ukuran Perusahaan	Kualitas Audit	Manajemen Laba
22	ROTI	Nippon Indosari Corpindo Tbk	2019	0,00	65,00	29,17	1,00	0,0400
23	SKBM	Sekar Bumi Tbk	2019	4,00	125,00	28,23	0,00	0,1000
24	SKLT	Sekar Laut Tbk	2019	2,00	88,00	27,4	0,00	0,0600
25	STTP	Siantar Top Tbk	2019	6,00	100,00	27,78	0,00	0,1500
26	TBLA	Tunas Baru Lampung Tbk	2019	0,00	100,00	30,49	0,00	0,0400
27	ULTJ	Ultra Jaya Milk Industry And Trading Company Tbk	2019	36,00	100,00	29,52	0,00	0,0400
28	ADES	Akasha Wira Internasional Tbk	2020	0,00	92,00	27,59	0,00	-0,0700
29	AISA	Tiga Pilar Sejahtera Food Tbk	2020	0,00	65,00	28,33	0,00	0,7600
30	ALTO	Tri Banyan Tirta Tbk	2020	0,00	40,00	27,73	0,00	0,0800
31	BTEK	Bumi Teknokultura Unggul Tbk	2020	1,00	41,00	29,07	0,00	-0,0400
32	BUDI	Budi Starch Sweetener Tbk	2020	0,00	58,00	28,72	0,00	0,0300
33	CAMP	Campina Ice Cream Industry Tbk	2020	1,00	0,00	27,77	0,00	-0,1300
34	CEKA	Wilmar Cahaya Indonesia Tbk	2020	0,00	92,00	28,08	1,00	0,0300
35	CLEO	Sariguna Primatirta Tbk	2020	0,00	81,00	27,9	0,00	0,0400
36	DLTA	Delta Djakarta Tbk	2020	0,00	58,00	27,83	0,00	-0,1000
37	FOOD	Sentra Food Indonesia Tbk	2020	0,00	77,00	25,45	0,00	-0,2100
38	GOOD	Garudafood Putra Putri Jaya Tbk	2020	1,00	0,00	29,51	1,00	-0,0200
39	HOKI	Buyung Poetra Sembada Tbk	2020	1,00	65,00	27,53	0,00	-0,0200
40	ICBP	Indofood CBP Sukses Makmur Tbk	2020	0,00	81,00	32,27	1,00	0,0100
41	IIKP	Inti Agri Resources Tbk	2020	0,00	19,00	26,56	0,00	-0,1200
42	INDF	Indofood Sukses Makmur Tbk	2020	0,00	50,00	32,73	1,00	0,0300
43	KEJU	Mulia Boga Raya Tbk	2020	0,00	71,00	34,15	1,00	-0,0900

NO	KODE	Nama Perusahaan	Tahun	kepemilikan manajerial	Kepemilikan Institutional	Ukuran Perusahaan	Kualitas Audit	Manajemen Laba
44	MLBI	Multi Bintang Indonesia Tbk	2020	0,00	0,00	28,7	1,00	-0,1400
45	MYOR	Mayora Indah Tbk	2020	0,00	59,00	30,62	0,00	-0,0300
46	PCAR	Prima Cakrawala Abadi Tbk	2020	37,00	0,00	25,31	0,00	-0,0300
47	PSDN	Prasidha Aneka Niaga Tbk	2020	0,00	30,00	25,36	0,00	0,6000
48	PANI	Pratama Abadi Nusa Industry Tbk	2020	5,00	66,00	27,36	0,00	0,0300
49	ROTI	Nippon Indosari Corpindo Tbk	2020	0,00	74,00	29,12	1,00	0,0200
50	SKBM	Sekar Bumi Tbk	2020	2,00	77,00	28,2	0,00	0,0500
51	SKLT	Sekar Laut Tbk	2020	1,00	58,00	27,37	0,00	-0,0200
52	STTP	Siantar Top Tbk	2020	3,00	57,00	28,04	0,00	-0,0100
53	TBLA	Tunas Baru Lampung Tbk	2020	0,00	55,00	30,6	0,00	0,1000
54	ULTJ	Ultra Jaya Milk Industry And Trading Company Tbk	2020	48,00	21,00	29,8	0,00	0,0200
55	ADES	Akasha Wira Internasional Tbk	2021	0,00	92,00	27,9	0,00	0,1200
56	AISA	Tiga Pilar Sejahtera Food Tbk	2021	0,00	64,00	28,2	1,00	0,1500
57	ALTO	Tri Banyan Tirta Tbk	2021	0,00	36,00	27,72	0,00	0,0900
58	BTEK	Bumi Teknokultura Unggul Tbk	2021	1,00	42,00	29,06	0,00	0,0000
59	BUDI	Budi Starch Sweetener Tbk	2021	0,00	58,00	28,73	0,00	0,0800
60	CAMP	Campina Ice Cream Industry Tbk	2021	1,00	0,00	27,71	0,00	-0,0400
61	CEKA	Wilmar Cahaya Indonesia Tbk	2021	0,00	92,00	28,16	1,00	0,4200
62	CLEO	Sariguna Primatirta Tbk	2021	0,00	81,00	27,93	0,00	0,0400
63	DLTA	Delta Djakarta Tbk	2021	0,00	58,00	27,9	0,00	-0,0800
64	FOOD	Sentra Food Indonesia Tbk	2021	0,00	77,00	25,39	0,00	-0,0900
65	GOOD	Garudafood Putra Putri Jaya Tbk	2021	0,00	2,00	29,54	1,00	0,1000

LAMPIRAN 3 HASIL STATISTIK

Variables Entered/Removed^a

Model	Variables	Variables	Method
	Entered	Removed	
1	KA, KI, KM, UP ^b	.	Enter

a. Dependent Variable: ML

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.365 ^a	.133	.081	.0990608	1.993

a. Predictors: (Constant), KA, KI, KM, UP

b. Dependent Variable: ML

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.100	4	.025	2.540	.048 ^b
	Residual	.648	66	.010		
	Total	.747	70			

a. Dependent Variable: ML

b. Predictors: (Constant), KA, KI, KM, UP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.504	.203		-	.011		
	KM	.001	.001	.127	1.040	.302	.882	1.134
	KI	.001	.000	.197	1.641	.106	.909	1.100
	UP	.018	.007	.341	2.444	.017	.673	1.486
	KA	-.025	.032	-.113	-.792	.431	.641	1.561

a. Dependent Variable: ML

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	(Constant)	Variance Proportions			
					KM	KI	UP	KA
1	1	3.251	1.000	.00	.01	.02	.00	.02
	2	.998	1.805	.00	.68	.00	.00	.07
	3	.601	2.326	.00	.13	.07	.00	.51
	4	.149	4.665	.00	.19	.90	.00	.10
	5	.002	44.547	1.00	.00	.00	1.00	.30

a. Dependent Variable: ML

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.024662	.123309	.035352	.0377407	71
Residual	-.2220255	.2907387	.0000000	.0961889	71
Std. Predicted Value	-1.590	2.331	.000	1.000	71
Std. Residual	-2.241	2.935	.000	.971	71

a. Dependent Variable: ML

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KM	71	.00	48.00	3.0845	9.83543
KI	71	.00	92.00	49.6056	29.28894
UP	71	25.31	34.27	28.8265	1.99688
KA	71	.00	1.00	.2958	.45964
ML	71	-.1800	.2700	.035352	.1033279
Valid N (listwise)	71				

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		71
Normal Parameters ^{a,b}	Mean	-.0385407
	Std. Deviation	.10096252
Most Extreme Differences	Absolute	.074
	Positive	.074
	Negative	-.066
Test Statistic		.074
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Heterokedasitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.351	.134		2.615	.011		
	KM	.000	.001	.058	.470	.640	.882	1.134
	KI	-9.637E-5	.000	-.044	-.356	.723	.909	1.100
	UP	-.009	.005	-.268	-1.889	.063	.673	1.486
	KA	-.009	.021	-.062	-.427	.671	.641	1.561

a. Dependent Variable: ABS

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0251	.1369	.0840	.02175	71
Residual	-.13503	.16401	.00000	.06378	71
Std. Predicted Value	-2.709	2.434	.000	1.000	71
Std. Residual	-2.056	2.497	.000	.971	71

a. Dependent Variable: ABS

