

### Lampiran 1

No	Kriteria Sampel	Jumlah Perusahaan
1	Perusahaan manufaktur di sektor industri barang konsumsi dan sektor aneka industri	78
2	Perusahaan yang tidak memiliki data yang tidak lengkap	(35)
3	Perusahaan yang tidak menyajikan nilai dalam rupiah	(14)
4	Perusahaan yang mengalami rugi selama periode penelitian	(11)
<b>Jumlah perusahaan yang memenuhi kriteria</b>		<b>18</b>

### Lampiran 2

No	Kode Perusahaan	2015	2016	2017
1	ADES	v	v	v
2	AISA	v	v	v
3	ALTO	v	v	v
4	BUDI	v	v	v
5	CAMP	v	v	v
6	CEKA	v	v	v
7	CINT	v	v	v
8	CLEO	v	v	v
9	DLTA	v	v	v
10	DVLA	v	v	v
11	GGRM	v	v	v
12	HMSP	v	v	v
13	HRTA	v	v	v
14	ICBP	v	v	v
15	INAF	v	v	v
16	INDF	v	v	v
17	KAEF	v	v	v
18	KICI	v	v	v
19	KINO	v	v	v

20	KLBF	v	v	v
21	LMPI	v	v	v
22	MDKI	v	v	v
23	MERK	v	v	v
24	MLBI	v	v	v
25	MYOR	v	v	v
26	PSDN	v	v	v
27	PYFA	v	v	v
28	RMBA	v	v	v
29	ROTI	v	v	v
30	SCPI	v	v	v
31	SIDO	v	v	v
32	SKBM	v	v	v
33	SKLT	v	v	v
34	TSPC	v	v	v
35	ULTJ	v	v	v
36	UNVR	v	v	v
37	WIIM	v	v	v
38	WOOD	v	v	v
39	ARGO	v	v	v
40	POLY	v	v	v
41	ASII	v	v	v
42	ERTX	v	v	v
43	INDR	v	v	v
44	JECC	v	v	v
45	KBLM	v	v	v
46	GDYR	v	v	v
47	IMAS	v	v	v
48	NIPS	v	v	v
49	KRAH	v	v	v
50	LPIN	v	v	v
51	PBRX	v	v	v
52	ADMG	v	v	v
53	BIMA	v	v	v
54	GJTL	v	v	v
55	INDS	v	v	v
56	MASA	v	v	v
57	HDTX	v	v	v
58	SSTM	v	v	v

59	RICKY	v	v	v
60	PTSN	v	v	v
61	SMSM	v	v	v
62	IKBI	v	v	v
63	SCCO	v	v	v
64	TFCO	v	v	v
65	KBLI	v	v	v
66	SRIL	v	v	v
67	AMIN	v	v	v
68	MYTX	v	v	v
69	AUTO	v	v	v
70	CNTX	v	v	v
71	ESTI	v	v	v
72	BOLT	v	v	v
73	BRAM	v	v	v
74	UNIT	v	v	v
75	PRAS	v	v	v
76	BATA	v	V	v
77	STAR	v	V	v
78	VOKS	v	V	v

	Perusahaan yang dijadikan sampel penelitian
	Perusahaan yang mengalami kerugian
	Perusahaan yang tidak menerbitkan Annual Report berturut-turut periode 201-2017
	Perusahaan yang menyajikan data kurang lengkap berdasarkan kriteria sampel
	Perusahaan yang lampuran menggunakan Dolar

### Lampiran 3

Perusahaan	Tahun	X1	X2	X3	Y
PT. Akasha Wira International Tbk	2015	0.5029	1.7390	0.4973	0.0195
	2016	0.5368	1.2678	0.4992	0.0863
	2017	0.5179	1.1179	0.4966	0.0809
PT. Budi Starch & Sweetener Tbk	2015	0.5196	0.7484	0.6616	0.0633
	2016	0.5500	0.7361	0.6026	0.0845
	2017	0.5868	0.7374	0.5936	0.0332
PT. Darya Varia Laboratoria Tbk	2015	0.3478	1.3467	0.2926	0.0780
	2016	0.3598	1.5786	0.2950	-
	2017	0.3726	1.6575	0.3197	0.0460
PT. Indofood CBP Sukses Makmur Tbk	2015	0.4674	3.3413	0.3830	0.0303
	2016	0.4601	3.8199	0.3599	-
	2017	0.4538	3.6397	0.3572	0.0661
Indofood	2015	0.3426	1.0252	0.5304	0.0185
	2016	0.3501	1.3121	0.4653	0.0307
	2017	0.3467	1.2296	0.4680	0.0307
PT. Kalbe Farma Tbk	2015	0.2603	4.7224	0.2014	0.0391
	2016	0.2594	4.8455	0.1814	-
	2017	0.2615	4.9314	0.1638	0.0170
PT. Nippon Indosari Corpindo Tbk	2015	0.4964	2.9314	0.5608	0.0572
	2016	0.4954	3.2798	0.5058	0.0681
	2017	0.5030	2.1114	0.3815	0.1080
PT. Industri Jamu & Farmasi Sido Muncul Tbk	2015	0.4738	38.9778	0.0707	0.0089
	2016	0.4934	40.0617	0.0769	0.0011
	2017	0.5560	45.3530	0.0831	0.0503
PT. Utrajaya Milk Industri & Trading Company Tbk	2015	0.8799	3.4282	0.2097	0.0550
	2016	0.9021	3.2903	0.1769	0.0246
	2017	0.9309	0.9096	0.1886	0.0938
PT. Unilever Indonesia Tbk	2015	0.5776	18.7676	0.6931	0.0519
	2016	0.5737	18.3979	0.7191	0.0322
	2017	0.5670	23.2858	0.7264	0.0289

PT. Kino Indonesia Tbk	2015	0.3834	2.1550	0.4467	0.0557
	2016	0.3696	1.7235	0.4057	0.0370
	2017	0.3869	1.3007	0.3652	0.0578
Astra International Tbk	2015	0.3550	1.4741	0.4845	0.0569
	2016	0.3515	1.7451	0.4657	0.0471
	2017	0.3279	1.6078	0.4712	0.0041
PT. Jembo Calbe Company Tbk	2015	0.4777	0.8795	0.7293	0.0135
	2016	0.6030	1.0371	0.7037	0.0289
	2017	0.6720	1.0847	0.7161	0.0044
PT. Nippres Tbk	2015	0.4244	0.9811	0.6065	0.1265
	2016	0.4179	0.9106	0.5261	0.0404
	2017	0.4314	0.9252	0.5366	0.0296
PT. Indospring Tbk	2015	0.9988	0.3385	0.2486	0.0748
	2016	0.9973	0.3798	0.1652	0.0754
	2017	0.9974	0.4587	0.1190	0.0935
PT. Ricky Putra Globalindo Tbk	2015	0.2535	0.7513	0.6661	0.1089
	2016	0.2632	0.7566	0.6799	0.0567
	2017	0.2923	0.7570	0.6870	0.1100
PT. Selamat Sempurna Tbk	2015	0.4828	3.4382	0.3513	0.0494
	2016	0.4993	2.8020	0.2992	0.0451
	2017	0.4951	3.2100	0.2518	0.0236
PT. Sucaco Tbk	2015	0.7423	0.9151	0.4798	0.0266
	2016	0.7617	1.1148	0.5019	0.0928
	2017	0.9136	0.7829	0.3204	0.1351

## Lampiran 4

### Lampiran 4.1 Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DACC	54	-,0421	,1351	,047956	,0374393
DR	54	,0707	,7293	,425717	,1923538
HHI	54	,2535	,9988	,515650	,2034116
IOS	54	,3385	45,3530	5,039180	9,9769384
Valid N (listwise)	54				

### Lampiran 4.2 Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	,03419656
Most Extreme Differences	Absolute Positive	,059
	Absolute Negative	,059
	Positive	-,053
Kolmogorov-Smirnov Z		,437
Asymp. Sig. (2-tailed)		,991

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 4.3 Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,007	,021		,319	,751		
HHI	,062	,025	,336	2,508	,015	,930	1,075
IOS	-,001	,001	-,189	-1,388	,171	,903	1,107
DR	,031	,027	,157	1,120	,268	,847	1,181

a. Dependent Variable: DACC

Lampiran 4.4 Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,024	,013		1,917	,061
HHI	-,004	,015	-,039	-,274	,785
IOS	,000	,000	-,123	-,847	,401
DR	,013	,017	,116	,770	,445

a. Dependent Variable: Abs\_Res

Lampiran 4.5 Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,407 <sup>a</sup>	,166	,116	,0352075	1,936

a. Predictors: (Constant), DR, HHI, IOS

b. Dependent Variable: DACC

Lampiran 4.6 Uji Signifikansi Simultan (Uji Statistik F)

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

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,012	3	,004	3,311	,027 <sup>b</sup>
	Residual	,062	50	,001		
	Total	,074	53			

a. Dependent Variable: DACC

b. Predictors: (Constant), DR, HHI, IOS

Lampiran 4.7 Uji Determinan R<sup>2</sup>

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,407 <sup>a</sup>	,166	,116	,0352075

a. Predictors: (Constant), DR, HHI, IOS

b. Dependent Variable: DACC

Lampiran 4.8 Uji T (Parsial)

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,007	,021		,319	,751
	HHI	,062	,025	,336	2,508	,015
	IOS	-,001	,001	-,189	-1,388	,171
	DR	,031	,027	,157	1,120	,268

a. Dependent Variable: DACC



Lampiran 4.9 Uji Regresi Linier Berganda

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,007	,021		,319	,751
HHI	,062	,025	,336	2,508	,015
IOS	-,001	,001	-,189	-1,388	,171
DR	,031	,027	,157	1,120	,268

a. Dependent Variable: DACC