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1. Daftar Perusahaan Sampel

No	Kode Perusahaan	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	BTEK	Bumi Teknokultura Unggul Tbk
3	GOOD	Garudafood Putra Putri Jaya Tbk
4	ICBP	Indofood CBP Sukses Makmur Tbk
5	INDF	Indofood Sukses Makmur Tbk
6	SKBM	Sekar Bumi Tbk
7	DVLA	Darya-Varia Laboratoria Tbk
8	PEHA	Phapros Tbk
9	SIDO	Industri Jmau dan Farmasi Sido Muncul Tbk
10	UNVR	Unilever Indonesia Tbk
11	ASII	Astra International Tbk
12	AUTO	Astra Otoparts Tbk
13	SMCB	Holcim Indonesia Tbk
14	SMGR	Semen Indonesia (Persero) Tbk
15	WTON	Wijaya Karya Beton Tbk
16	ETWA	Eterindo Wahanatama Tbk
17	MDKI	Emdeki Utama Tbk
18	BRNA	Berlina Tbk
19	IGAR	Champion Pacific Indonesia Tbk
20	IMPC	Impack Pratama Industri Tbk
21	CPIN	Charoen Pokphand Indonesia Tbk
22	SIPD	Sierad Produce tbk
23	INCF	Indo Komoditi Korpora Tbk
24	JPFA	Japfa Comfeed Indonesia Tbk

Sumber : www.idx.co.id

2. Tabulasi

No	Kode	Tahun	Gdwill Imprmt	Tpi	Size	Komt Adt	Intns Gdwill	Kual Audt	Lev	ROA
1	AISA	2018	2,00	1	28,2279	0	0,0004	0	2,8999	-0,0680
2	BTEK	2018	3,60	1	29,2730	3	0,2099	0	0,5624	0,0147
3	GOOD	2018	1,64	1	29,0691	3	0,0052	1	0,4090	0,1010
4	ICBP	2018	1,38	1	31,1681	3	0,0517	1	0,3393	0,1356
5	INDF	2018	1,38	1	32,2010	3	0,0448	1	0,4829	0,0514
6	SKBM	2018	2,57	1	28,2028	3	0,1381	0	0,4126	0,0090
7	DVLA	2018	1,50	1	28,1515	3	0,0061	1	0,2868	0,1192
8	PEHA	2018	1,64	1	28,2562	3	0,0719	0	0,5773	0,0713
9	SIDO	2018	1,64	1	28,8363	3	0,0274	1	0,1303	0,1989
10	UNVR	2018	3,00	1	30,6026	3	0,0032	1	0,6118	0,4666
11	ASII	2018	2,00	1	33,4737	4	0,0128	1	0,4943	0,0794
12	AUTO	2018	1,38	1	30,3967	3	0,0082	1	0,2911	0,0428
13	SMCB	2018	1,38	0	30,5578	3	0,0178	0	0,6563	-0,0444
14	SMGR	2018	1,38	0	31,5659	4	0,0030	0	0,3601	0,0603
15	WTON	2018	1,64	0	31,7124	5	0,0001	0	0,7093	0,0350
16	ETWA	2018	6,00	0	27,7178	3	0,0031	0	1,2373	0,0244
17	MDKI	2018	1,50	1	27,5412	3	0,0313	0	0,0904	0,0370
18	BRNA	2018	1,80	0	28,5317	3	0,0083	0	0,5436	-0,0096
19	IGAR	2018	2,25	0	27,0692	3	0,0016	1	0,1531	0,0783
20	IMPC	2018	2,57	0	28,4940	3	0,0088	0	0,4211	0,0445
21	CPIN	2018	1,38	0	30,9505	3	0,0161	0	0,2986	0,1646
22	SIPD	2018	2,00	1	28,4140	3	0,0050	0	0,6158	0,0119
23	INCF	2018	2,00	1	27,0049	3	0,0099	0	0,7200	0,0084
24	JPFA	2018	1,50	1	30,7682	3	0,0041	1	0,5566	0,0978
25	AISA	2019	2,00	1	28,2564	3	0,0004	0	1,8870	0,6072
26	BTEK	2019	3,60	1	29,2355	3	0,2179	0	0,5693	-0,0169
27	GOOD	2019	1,64	1	29,2530	3	0,0043	1	0,4538	0,0861
28	ICBP	2019	1,38	1	31,2871	3	0,0459	1	0,3110	0,1385
29	INDF	2019	1,29	1	32,1974	3	0,0448	1	0,4366	0,0614
30	SKBM	2019	2,57	1	28,2301	3	0,1344	0	0,4310	0,0005
31	DVLA	2019	1,50	1	28,2353	3	0,0056	1	0,2863	0,1212
32	PEHA	2019	1,64	1	28,3714	3	0,0641	0	0,6081	0,0488
33	SIDO	2019	1,29	1	28,8943	3	0,0258	1	0,1335	0,2284
34	UNVR	2019	3,00	1	30,6587	3	0,0030	1	0,7442	0,3580
35	ASII	2019	2,00	1	33,4945	4	0,0123	1	0,4694	0,0756
36	AUTO	2019	1,38	1	30,4046	3	0,0081	1	0,2726	0,0510

37	SMCB	2019	1,38	0	30,6049	3	0,0170	1	0,6432	0,0255
38	SMGR	2019	1,50	0	32,0106	4	0,0169	1	0,5503	0,0297
39	WTON	2019	4,50	0	31,7599	5	0,0001	0	0,6906	0,0422
40	ETWA	2019	6,00	0	27,7478	3	0,0031	0	1,3079	-0,0796
41	MDKI	2019	1,50	1	27,5518	3	0,0309	0	0,0968	0,0356
42	BRNA	2019	1,80	0	28,4478	3	0,0091	0	0,5786	-0,0721
43	IGAR	2019	2,25	0	27,1491	3	0,0015	1	0,1306	0,0985
44	IMPC	2019	2,57	0	28,5478	3	0,0083	0	0,4369	0,0372
45	CPIN	2019	1,38	0	31,0104	3	0,0152	1	0,2821	0,1237
46	SIPD	2019	2,00	1	28,5356	3	0,0044	0	0,6292	0,0323
47	INCF	2019	2,00	1	26,8712	3	0,0114	0	0,6834	-0,0090
48	JPFA	2019	1,50	1	30,8573	3	0,0062	1	0,5454	0,0748
49	AISA	2020	2,00	1	28,3299	3	0,0004	0	0,5883	0,5990
50	BTEK	2020	3,60	1	29,0717	3	0,2567	0	0,6064	-0,1206
51	GOOD	2020	1,64	1	29,5137	3	0,1120	1	0,5595	0,0373
52	ICBP	2020	1,38	1	32,2714	3	0,5214	1	0,5142	0,0716
53	INDF	2020	1,29	1	32,7256	3	0,3461	1	0,5149	0,0536
54	SKBM	2020	3,60	1	28,2012	3	0,1383	0	0,4561	0,0031
55	DVLA	2020	1,50	1	28,3175	3	0,0052	1	0,3324	0,0816
56	PEHA	2020	1,64	1	28,2813	3	0,0702	0	0,6133	0,0254
57	SIDO	2020	1,29	1	28,9790	3	0,0237	1	0,1631	0,2426
58	UNVR	2020	1,80	1	30,6531	3	0,0030	1	0,7596	0,3489
59	ASII	2020	2,25	1	33,4547	4	0,0143	1	0,4221	0,0549
60	AUTO	2020	1,38	1	30,3510	3	0,0086	1	0,2575	-0,0027
61	SMCB	2020	1,38	0	30,6630	3	0,0160	1	0,6352	0,0314
62	SMGR	2020	1,50	0	31,9878	4	0,0173	1	0,5201	0,0343
63	WTON	2020	1,64	0	31,8521	5	0,0001	0	0,7554	0,0047
64	ETWA	2020	6,00	0	27,6852	2	0,0033	0	1,2540	0,0688
65	MDKI	2020	1,50	1	27,6044	3	0,0294	0	0,0860	0,0412
66	BRNA	2020	1,80	0	28,3069	3	0,0104	0	0,6100	-0,0952
67	IGAR	2020	2,25	0	27,2244	3	0,0013	1	0,1086	0,0913
68	IMPC	2020	1,80	0	28,6232	3	0,0077	0	0,4565	0,0429
69	CPIN	2020	1,38	0	31,0701	3	0,0143	1	0,2506	0,1234
70	SIPD	2020	2,00	1	28,5838	3	0,0042	0	0,6411	0,0109
71	INCF	2020	2,00	1	26,9096	3	0,0109	0	0,7088	-0,0140
72	JPFA	2020	1,50	1	30,8873	3	0,0060	1	0,5603	0,0471

Hasil Pengujian SPSS

1. Deskriptif Statistik

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Goodwill impairment testing	72	1,29	6,00	2,0683	1,05629
Tipe industri	72	0	1	,67	,475
Ukuran perusahaan	72	26,8712	33,4945	29,574263	1,7867590
Komite audit	72	0	5	3,11	,618
Intensitas goodwill	72	,0001	,5214	,041671	,0859646
Kualitas audit	72	0	1	,50	,504
Leverage	72	,0860	2,8999	,547385	,4068713
Return on asset	72	-,1206	,6072	,077919	,1306074
Valid N (listwise)	72				

2. Uji Normalitas

a. Normalitas Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,86414854
Most Extreme Differences	Absolute	,195
	Positive	,195
	Negative	-,105
Kolmogorov-Smirnov Z		1,651
Asymp. Sig. (2-tailed)		,009

a. Test distribution is Normal.

b. Calculated from data.

b. Normalitas Sesudah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,23773099
Most Extreme Differences	Absolute	,176
	Positive	,176
	Negative	-,081
Kolmogorov-Smirnov Z		1,180
Asymp. Sig. (2-tailed)		,124

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Tipe industri	,817	1,224
Ukuran perusahaan	,436	2,296
Komite audit	,692	1,445
Intensitas goodwill	,746	1,341
Kualitas audit	,454	2,201
Leverage	,569	1,758
Return on asset	,484	2,066

a. Dependent Variable: Goodwill impairment testing

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,708 ^a	,501	,407	,25925	1,891

a. Predictors: (Constant), Return on asset, Komite audit, Intensitas goodwill, Tipe industri, Ukuran perusahaan, Leverage, Kualitas audit

b. Dependent Variable: Goodwill impairment testing

5. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,436	,450		-,967	,340
Tipe industri	-,097	,050	-,296	-1,964	,057
Ukuran perusahaan	,004	,019	,040	,194	,847
Komite audit	,201	,105	,314	1,917	,063
Intensitas goodwill	-1,335	1,507	-,140	-,886	,381
Kualitas audit	-,071	,065	-,220	-1,089	,283
Leverage	-,073	,153	-,086	-,479	,635
Return on asset	,643	,540	,233	1,190	,242

a. Dependent Variable: ARES

6. Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	4,667	,801
Tipe industri	-,139	,088
Ukuran perusahaan	-,135	,035
Komite audit	,293	,186
Intensitas goodwill	-3,484	2,680
Kualitas audit	-,036	,115
Leverage	,465	,271
Return on asset	1,081	,961

a. Dependent Variable: Goodwill impairment testing

7. Uji Koefisien Determinan (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,708 ^a	,501	,407	,25925	1,891

a. Predictors: (Constant), Return on asset, Komite audit, Intensitas goodwill, Tipe industri, Ukuran perusahaan, Leverage, Kualitas audit

b. Dependent Variable: Goodwill impairment testing

8. Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2,501	7	,357	5,315	,000 ^b
Residual	2,487	37	,067		
Total	4,987	44			

a. Dependent Variable: Goodwill impairment testing

b. Predictors: (Constant), Return on asset, Komite audit, Intensitas goodwill, Tipe industri, Ukuran perusahaan, Leverage, Kualitas audit

9. Uji Statistik t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4,667	,801		5,827	,000
Tipe industri	-,139	,088	-,202	-1,573	,124
Ukuran perusahaan	-,135	,035	-,690	-3,924	,000
Komite audit	,293	,186	,220	1,575	,124
Intensitas goodwill	-3,484	2,680	-,175	-1,300	,202
Kualitas audit	-,036	,115	-,054	-,316	,754
Leverage	,465	,271	,264	1,715	,095
Return on asset	1,081	,961	,188	1,125	,268

a. Dependent Variable: Goodwill impairment testing