

LAMPIRAN

Lampiran 1: Nama Daftar Perusahaan

No	Sektor	Kode	Perusahaan
1	Makanan dan Minuman	AISA	PT. Tiga PilarSejahtera Food
2		ALTO	PT. Tri Banyan Tirta
3		CAMP	PT. Campina Ice Crem Industry
4		CEKA	PT. Wilmar Cahaya Indonesia
5		CLEO	PT. Sariguna Primatirta
6		COCO	PT. Wahana Interfood Nusantara
7		DLTA	PT. Delta Djakarta Tbk
8		DMND	PT. Diamond Food Indonesia
9		FOOD	PT. Sentra Food Indonesia
10		GOOD	PT. GarudaFood Putra Putri Jaya
11		HOKI	Buyung Putra Sembada
12		ICBP	PT. Indofood CBP Sukses Makmur
13		IKAN	PT. Eramandiri Cemerlang
14		INDF	PT. Indofood Sukses Makmur
15		KEJU	PT. Mulia Boga Raya
16		MLBI	PT. Muti Bintang Indonesia
17		MYOR	PT. Mayora Indah
18		PANI	PT. Prata Abadi Nusa Industri
19		PCAR	PT. Prima Cakrawala Abadi
20		PSDN	PT. Prahisda Aneka Niaga
21		PSGO	PT. Palma Serasih
22		ROTI	PT. Nippon Indosari Corporindo
23		SKBM	PT. Sekar Bumi
24		SKLT	PT. Sekar Laut
25		STTP	PT. Siantar Top
26		ULTJ	PT. Ultrajaya Milk Industri and Tranding Company
27	Rokok	GGRM	PT. Gudang Garam

28		HMSP	PT. Handjaya Mandala Sampoerna
29		ITIC	PT. Indonesian Tobacco
30		RMBA	PT. Boentoel Internasional Investama
31		WIIM	PT. Wismilak Inti Makmur
32	Kosmetik dan Keperluan Rumah Tangga	ADES	PT. Akasha Wira International
33		KINO	PT. Kino Indonesia
34		KPAS	PT. Cottonindo Ariesta
35		MBTO	PT. Martina Beto
36		MRAT	PT. Mustika Ratu
37		TCID	PT. Mandom Indonesia
38		UNVR	PT. Unilever Indonesia
39	Peralatan Rumah Tangga	CINT	PT. Chinose International
40		KICI	PT. Kedaung Indah Can
41		LMPI	PT. Langgeng Makmur Industry
42		WOOD	PT. Integra Indocabinet

1B. Daftar Perusahaan yang sesuai Kriteria

No	Nama Perusahaan	Kode
1	Akash Wira Internasional Tbk.	ADES
2	Martina Beto Tbk	MBTO
3	Mandom Indonesia Tbk.	TCID
4	PT Tiga Pilar Sejahtera Food Tbk	AISA
5	PT Tri Banyan Tirta Tbk	ALTO
6	PT Wilmar Cahaya Indonesia Tbk	CEKA
7	PT Delta Djakarta Tbk	DLTA
8	PT Indofood CBP Sukses Makmur Tbk	ICBP
9	PT Indofood Sukses Makmur Tbk	INDF
10	PT Multi Bintang Indonesia Tbk	MLBI
11	PT Mayora Indah Tbk	MYOR
12	PT Prasidha Aneka Niaga Tbk	PSDN
13	PT Nippon Indosari Corpindo Tbk	ROTI
14	PT Sekar Laut Tbk	SKLT
15	PT Siantar Top Tbk	STTP
16	PT Ultrajaya Milk Industry & Trading Company Tbk	ULTJ
17	PT Prima Cakrawala Abadi Tbk	PCAR
18	PT Campina Ice Cream Industry Tbk	CAMP

19	PT Buyung Poetra Sembada Tbk	HOKI
20	PT Sariguna Primatirta Tbk	CLEO
21	PT Wahana Interfood Nusantara Tbk	COCO
22	PT Sentra Food Indonesia Tbk	FOOD
23	PT Chitose Internasional Tbk	CINT
24	PT Kedawung Setia Industrial Tbk	KDSI
25	PT Bentoel Internasional Investama Tbk	RMBA
26	PT Wismilak Inti Makmur Tbk	WIIM

Lampiran 2 : Data Olah Spss

NO	Kode	Kepemilikan Manajerial	Tingkat Kesulitan Keuangan	Leverage	Konservatisme Ak
1	ADES	1	0,520042673	0,49655692	-73487999962
2	MBTO	100	3,934548454	0,471296773	19452276068
3	TCID	212,5831107	9,529097381	0,213176103	-2,52447E+11
4	AISA	2340,565453	0,728135381	0,609744091	-1028,422
5	ALTO	1	0,617518578	0,622056205	57302072943
6	CEKA	9,99999314	7,458048478	0,441319029	94606013607
7	DLTA	1	15,17501444	0,000137589	-565551511
8	ICBP	1	6,33505189	0,146323922	-1631195
9	INDF	1	3,376080079	0,030714089	-1362740
10	MLBI	1	6,298014863	0,016433721	-9816
11	MYOR	1	6,198427197	3012457,555	-5,70906E+11
12	PSDN	1	1,436129226	0,566578803	-17819212422
13	ROTI	1	-2,93894E+13	0,381497944	-1,75971E+12
14	SKLT	1	1237,467738	516,6157368	1,23183E+11
15	STTP	1	5,732057891	0,408831588	1,46069E+11
16	ULTJ	1	7,946521072	0,188586141	-1408223
17	PCAR	1	4,404332118	0,319168067	-64864660412
18	CAMP	1	7,208397524	0,308188335	-4,76691E+11
19	HOKI	1	9,840836287	0,175024977	11653500793
20	CLEO	1	2,121230168	0,549157945	47114545087
21	COCO	1	0,281992978	0,170268191	2830765983
22	FOOD	100	0,243664502	0,566133768	-314456577
23	CINT	500	7,460666306	0,197877605	-44106100726
24	KDSI	500	2,331251562	0,634463205	-22348287434
25	RMBA	0,050000005	5,477784627	0,366378535	-343407
26	WIIM	100	9,516981924	0,202021938	-13475598899

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	78	,00	16642,28	249,0497	1888,16698
X2	78	-10.14007075000099	15.9757204500001	4,85	4,155
X3	78	13.4244614200001	1024.618559	138,49	192,722
Y	78	0.0270654470001	124.461680600001	4,69	16,761
Valid N (listwise)	78				

Sumber: Hasil Oudput SPSS 26, data diolah 2020

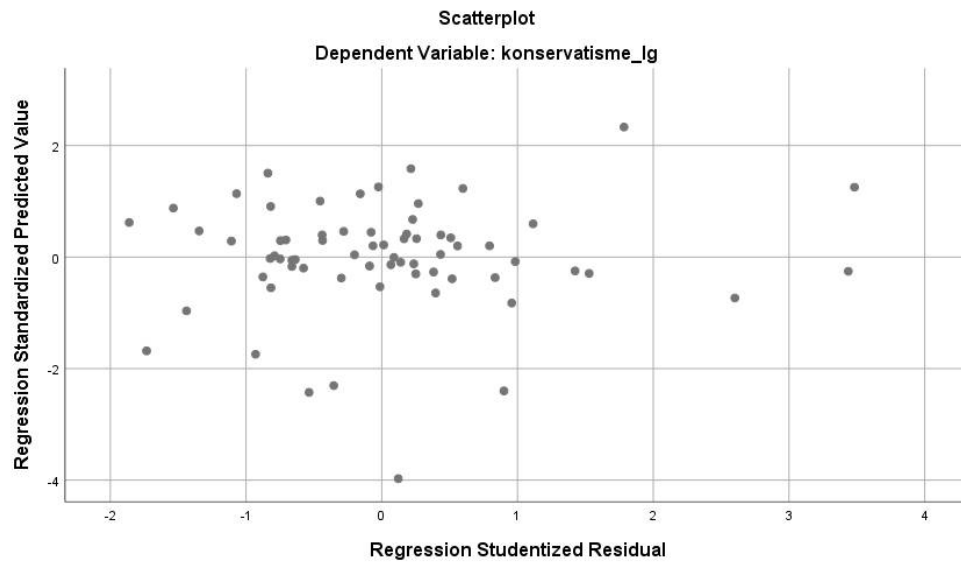
Hasil Uji Normalitas Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		68
Normal Parameters ^{a,b}	Mean	-3,2060979
	Std. Deviation	3,89766904
Most Extreme Differences	Absolute	,087
	Positive	,087
	Negative	-,053
Test Statistic		,087
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.		

Hasil Uji Multikolineritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	KepemilikanManajerial	,994	1,007
	TingkatKesulitanKeuangan	,940	1,064
	Leverage	,943	1,060
a. Dependent Variable: KonservatismeAkutansi			

Hasil Uji Heterokedasitas (*Scatterplot*)



Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,798 ^a	,637	,620	2,40364153	2,106
a. Predictors: (Constant), LEV, TKK, KM					
b. Dependent Variable: KONS					

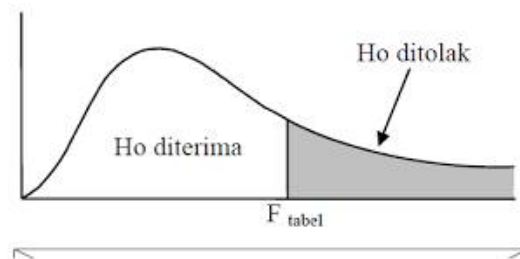
Hasil Uji Analisis Regresi Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,167	,545		2,142	,036
	KM	6,187E-5	,000	,032	,424	,673
	TKK	-,694	,066	-,812	-10,452	,000
	LEV	-,007	,002	-,280	-3,608	,001

Hasil Uji Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	648,093	3	216,031	37,392	,000 ^b
	Residual	369,760	64	5,777		
	Total	1017,852	67			
a. Dependent Variable: KONS						
b. Predictors: (Constant), LEV, TKK, KM						

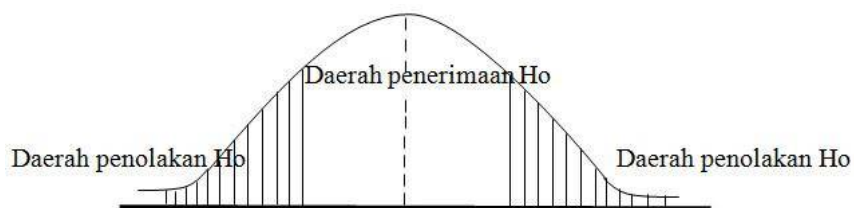
Gambar Uji Simultan



Hasil Uji Parsial (Uji T)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,167	,545		2,142	,036
	KM	6,187E-5	,000	,032	,424	,673
	TKK	-,694	,066	-,812	-10,452	,000
	LEV	-,007	,002	-,280	-3,608	,001

Gambar Uji Parsial



Uji Koefisien Determinasi

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,798 ^a	,637	,620	2,40364153	2,106
a. Predictors: (Constant), LEV, TKK, KM					
b. Dependent Variable: KONS					