

Lampiran 1 Sampel Penelitian

No.	Nama Perusahaan	Bergerak Dalam Bidang
1	Aqua Golden Mississippi, Tbk	Makanan dan Minuman
2	Astra Internasional, Tbk	Otomotif dan Komponennya
3	Astra Otoparts, Tbk	Otomotif dan Komponennya
4	Charoen Phokphan, Tbk	Pakan Ternak
5	Darya Varia, Tbk	Farmasi
6	Goodyear Indonesia, Tbk	Otomotif dan Komponennya
7	Gudang Garam, Tbk	Rokok
8	HM Samporna, Tbk	Rokok
9	Holcim Indonesia, Tbk	Semen
10	Indofarma, Tbk	Farmasi
11	Indofood Sukses Makmur, Tbk	Makanan dan Minuman
12	Kalbe Farma, Tbk	Farmasi
13	Mayora Indah, Tbk	Makanan dan Minuman
14	Mustika Ratu, Tbk	Kosmetik dan Kebutuhan Rumah Tangga
15	Sepatu Bata, Tbk	Sepatu
16	Semen Gresik, Tbk	Semen
17	Siantar Top, Tbk	Makanan dan Minuman
18	Sierad Produce, Tbk	Pakan Ternak
19	Tempo Scan Pasific, Tbk	Farmasi
20	Unilever Indonesia, Tbk	Kosmetik dan Kebutuhan Rumah Tangga
21	Gaja tunggal, Tbk	Otomotif dan Komponennya
22	Delta Dunia Petroindo, Tbk	Tekstil
23	Pan Brothers, Tbk	Takstil dan Garmen
24	Millennium Pharmancon, Tbk	Farmasi
25	Karwell Indonesia Tbk	Testil
26	Sumi Indo Kabel, Tbk	Kabel
27	Tiga Pilar Sejahtera Food, Tbk	Makanan
28	Delta Djakarta, Tbk	Minuman
29	Surabaya Agung, Tbk	Kertas
30	Merck, Tbk	Farmasi

Sumber : BEI Index List 2005-2008

Lampiran 2 Total Aktiva

No.	Nama Perusahaan	Tahun			
		2005	2006	2007	2008
1	Aqua Golden Mississippi, Tbk	730.586.084.000	795.244.017.000	891.529.586.000	1.003.487.929.000
2	Astra Internasional, Tbk	46.985.862.000.000	57.929.290.000.000	63.519.598.000.000	80.740.000.000.000
3	Astra Otoparts, Tbk	3.028.465.000.000	3.028.160.000.000	3.454.254.000.000	3.981.316.000.000
4	Charoen Phokphan, Tbk	2.620.029.000.000	3.160.132.000.000	4.760.491.000.000	5.178.540.000.000
5	Darya Varia, Tbk	550.628.937.000	557.337.641.000	560.930.742.000	637.660.844.000
6	Goodyear Indonesia, Tbk	452.102.650.000	454.850.967.000	579.661.339.000	1.022.329.205.000
7	Gudang Garam, Tbk	22.128.851.000.000	21.733.034.000.000	23.928.968.000.000	24.072.959.000.000
8	HM Sampoerna, Tbk	11.934.600.000.000	12.659.804.000.000	15.680.542.000.000	16.133.819.000.000
9	Holcim Indonesia, Tbk	7.324.210.000.000	7.065.846.000.000	7.208.250.000.000	7.674.980.000.000
10	Indofarma, Tbk	518.823.730.000	686.937.379.000	1.009.437.678.000	965.811.676.000
11	Indofood Sukses Makmur, Tbk	14.786.084.243.000	16.346.593.000.000	29.706.895.000.000	39.594.264.000.000
12	Kalbe Farma, Tbk	4.728.368.510.000	4.624.619.204.000	5.138.212.507.000	5.703.832.412.000
13	Mayora Indah, Tbk	1.459.968.923.000	1.553.376.827.000	1.893.175.020.000	2.922.998.415.000
14	Mustika Ratu, Tbk	290.646.486.000	291.768.932.000	315.997.723.000	354.780.624.000
15	Sepatu Bata, Tbk	305.778.892.000	271.460.708.000	332.080.232.000	401.900.579.000
16	Semen Gresik, Tbk	7.296.963.637.000	7.496.419.127.000	8.515.227.431.000	10.602.963.724.000
17	Siantar Top, Tbk	477.443.560.000	467.491.119.000	517.448.085.000	626.749.784.000
18	Sierad Produce, Tbk	1.157.773.437.000	1.113.796.115.000	1.294.772.758.000	1.384.706.617.000
19	Tempo Scan Pasific, Tbk	2.345.759.618.000	2.479.250.656.000	2.773.134.867.000	2.967.057.055.000
20	Unilever Indonesia, Tbk	3.842.351.000.000	4.626.000.000.000	5.333.406.000.000	6.504.736.000.000
21	Gaja Tunggal, Tbk	7.479.373.000.000	7.276.025.000.000	8.454.693.000.000	8.713.559.000.000
22	Delta Dunia Petroindo, Tbk	924.453.880.000	824.158.263.000	1.208.960.320.000	419.996.233.000
23	Pan Brothers, Tbk	390.215.827.000	553.846.049.000	833.092.974.000	952.742.296.000
24	Millennium Pharmacon, Tbk	161.425.157.000	175.515.548.000	232.113.266.000	308.657.795.000
25	Karwell Indonesia Tbk	492.062.656.000	321.196.249.000	302.516.741.000	152.433.874.000
26	Sumi Indo Kabel, Tbk	548.244.927.000	590.295.976.000	589.322.196.000	636.408.515.000
27	Tiga Pilar Sejahtera Food, Tbk	357.785.756.000	363.932.553.000	792.690.325.000	1.016.957.755.000
28	Delta Djakarta, Tbk	537.784.507.000	577.411.403.000	592.359.226.000	698.296.738.000
29	Surabaya Agung, Tbk	2.121.633.333.000	2.202.306.432.000	2.661.804.434.000	2.523.434.393.000
30	Merck, Tbk	218.034.134.000	282.698.909.000	331.062.225.000	375.064.492.000

Sumber : Laporan Keuangan Per Perusahaan 2005-2008

Lampiran 3 Total Hutang

No.	Nama Perusahaan	Tahun			
		2005	2006	2007	2008
1	Aqua Golden Mississippi, Tbk	31.635.961.700	342.896.584.000	377.577.414.000	412.466.406.000
2	Astra Internasional, Tbk	22.754.709.000.000	31.498.444.000.000	31.511.736.000.000	40.163.000.000.000
3	Astra Otoparts, Tbk	1.160.179.000.000	1.066.929.000.000	1.094.734.000.000	1.190.886.000.000
4	Charoen Phokphan, Tbk	1.984.876.000.000	2.234.098.000.000	2.518.595.000.000	2.526.198.000.000
5	Darya Varia, Tbk	160.025.235.000	145.025.293.000	98.700.541.000	129.811.549.000
6	Goodyear Indonesia, Tbk	182.810.564.000	173.617.886.000	280.137.084.000	725.608.897.000
7	Gudang Garam, Tbk	9.001.696.000.000	8.558.428.000.000	9.789.435.000.000	891.358.000.000
8	HM Samporna, Tbk	7.112.839.000.000	6.873.099.000.000	7.614.388.000.000	8.083.584.000.000
9	Holcim Indonesia, Tbk	5.481.781.000.000	4.967.178.000.000	4.950.893.000.000	5.137.945.000.000
10	Indofarma, Tbk	253.578.089.000	406.451.033.000	717.874.313.000	66.921.633.500
11	Indofood Sukses Makmur, Tbk	10.042.582.563.000	10.662.482.000.000	1.879.184.000.000	26.432.369.000.000
12	Kalbe Farma, Tbk	1.821.583.315.000	1.080.170.510.000	1.121.188.134.000	1.358.989.931.000
13	Mayora Indah, Tbk	547.687.478.000	562.394.841.000	785.033.928.000	1.646.322.490.000
14	Mustika Ratu, Tbk	35.010.478.000	27.443.631.000	36.426.354.000	51.145.983.000
15	Sepatu Bata, Tbk	129.482.769.000	81.373.814.000	124.380.660.000	128.782.339.000
16	Semen Gresik, Tbk	2.740.605.837.000	1.915.243.373.000	1.795.640.393.000	2.429.248.657.000
17	Siantar Top, Tbk	148.843.956.000	124.465.505.000	158.827.703.000	263.312.907.000
18	Sierad Produce, Tbk	213.910.682.000	128.990.151.000	288.736.901.000	351.417.153.000
19	Tempo Scan Pasific, Tbk	472.473.358.000	447.318.516.000	458.369.307.000	655.932.334.000
20	Unilever Indonesia, Tbk	1.658.391.000.000	2.249.381.000.000	2.639.287.000.000	3.397.915.000.000
21	Gaja Tunggal, Tbk	5.449.447.000.000	5.141.783.000.000	6.079.479.000.000	7.064.134.000.000
22	Delta Dunia Petroindo, Tbk	569.442.109.000	366.211.325.000	743.726.226.000	65.736.558.000
23	Pan Brothers, Tbk	281.852.679.000	441.171.180.000	690.172.957.000	854.088.268.000
24	Millennium Pharmacon, Tbk	10.921.882.000	114.888.096.000	161.877.106.000	228.902.197.000
25	Karwell Indonesia Tbk	455.145.363.000	335.524.716.000	323.758.564.000	234.067.912.000
26	Sumi Indo Kabel, Tbk	209.839.418.000	217.003.138.000	149.272.741.000	129.272.498.000
27	Tiga Pilar Sejahtera Food, Tbk	26.261.427.000	268.636.089.000	442.097.754.000	625.913.213.000
28	Delta Djakarta, Tbk	130.911.047.000	137.827.750.000	131.545.065.000	174.215.198.000
29	Surabaya Agung, Tbk	677.877.908.000	4.364.815.070.000	3.373.605.609.000	3.669.938.653.000
30	Merck, Tbk	37.657.373.000	47.119.951.000	50.829.679.000	47.740.685.000

Sumber : Laporan Keuangan Per Perusahaan 2005-2008

Lampiran 4 Laba Bersih

No.	Nama perusahaan	Tahun			
		2005	2006	2007	2008
1	Aqua Golden Mississippi, Tbk	64.349.874.000	48.853.687.000	65.912.835.000	82.336.933.000
2	Astra Internasional, Tbk	5.457.285.000.000	3.712.097.000.000	6.519.273.000.000	6.191.000.000.000
3	Astra Otoparts, Tbk	279.027.000.000	282.058.000.000	454.907.000.000	566.025.000.000
4	Charoen Phokphan, Tbk	41.156.000.000	187.951.000.000	188.386.000.000	253.977.000.000
5	Darya Varia, Tbk	71.576.356.000	52.508.646.000	49.917.853.000	70.819.094.000
6	Goodyear Indonesia, Tbk	(7.249.294.000)	25.396.749.000	42.399.174.000	812.053.000
7	Gudang Garam, Tbk	1.889.646.000.000	1.007.822.000.000	1.443.585.000.000	1.880.492.000.000
8	HM Samporna, Tbk	2.383.066.000.000	3.530.490.000.000	3.624.018.000.000	3.895.280.000.000
9	Holcim Indonesia, Tbk	(334.081.000.000)	175.945.000.000	169.410.000.000	282.220.000.000
10	Indofarma, Tbk	9.594.743.000	15.240.675.000	11.076.807.000	5.031.899.000
11	Indofood Sukses Makmur, Tbk	124.017.963.000	661.210.000.000	980.357.000.000	1.034.389.000.000
12	Kalbe Farma, Tbk	653.329.399.000	676.581.654.000	705.694.197.000	706.822.146.000
13	Mayora Indah, Tbk	45.730.497.000	93.575.798.000	141.589.138.000	196.230.050.000
14	Mustika Ratu, Tbk	8.510.044.000	9.096.227.000	11.130.010.000	22.290.068.000
15	Sepatu Bata, Tbk	25.086.055.000	20.160.771.000	34.577.678.000	157.562.668.000
16	Semen Gresik, Tbk	1.022.568.492.000	1.295.520.421.000	1.775.408.324.000	2.523.544.472.000
17	Siantar Top, Tbk	10.636.508.000	14.426.010.000	15.594.768.000	4.816.490.000
18	Sierad Produce, Tbk	(122.479.668.000)	40.953.736.000	21.196.443.000	272.535.310.000
19	Tempo Scan Pasific, Tbk	296.824.572.000	272.583.807.000	278.357.723.000	320.647.898.000
20	Unilever Indonesia, Tbk	1.440.485.000.000	1.721.595.000.000	1.964.652.000.000	2.407.231.000.000
21	Gaja Tunggal, Tbk	346.835.000.000	118.401.000.000	90.841.000.000	(62.488.000.000)
22	Delta Dunia Petroindo, Tbk	3.426.763.000	2.230.997.000	5.561.203.000	4.069.402.000
23	Pan Brothers, Tbk	10.301.492.000	9.747.882.000	24.637.654.000	(41.258.451.000)
24	Millennium Pharmacon, Tbk	7.028.075.000	8.421.108.000	9.608.715.000	9.519.438.000
25	Karwell Indonesia Tbk	1.360.762.000	(74.429.553.000)	6.019.818.000	(60.392.215.000)
26	Sumi Indo Kabel, Tbk	23.749.262.000	44.373.633.000	77.466.616.000	97.686.561.000
27	Tiga Pilar Sejahtera Food, Tbk	34.573.000	129.866.000	15.759.725.000	28.686.157.000
28	Delta Djakarta, Tbk	56.405.259.000	43.284.214.000	47.330.712.000	83.754.358.000
29	Surabaya Agung, Tbk	(601.188.480.000)	18.259.548.000	203.847.463.000	(434.703.085.000)
30	Merck, Tbk	57.700.045.000	86.537.702.000	89.484.528.000	98.620.070.000

Sumber : Laporan Keuangan Per Perusahaan 2005-2008

Lampiran 5
Ketepatan Waktu

No.	Nama Perusahaan	Tahun			
		2005	2006	2007	2008
1	Aqua Golden Mississippi, Tbk	1	1	1	1
2	Astra Internasional, Tbk	1	1	1	1
3	Astra Otoparts, Tbk	1	1	1	1
4	Charoen Phokphan, Tbk	1	1	1	1
5	Darya Varia, Tbk	1	1	1	1
6	Goodyear Indonesia, Tbk	1	1	1	1
7	Gudang Garam, Tbk	1	1	1	1
8	HM Samporna, Tbk	1	1	1	1
9	Holcim Indonesia, Tbk	1	1	1	1
10	Indofarma, Tbk	1	1	1	1
11	Indofood Sukses Makmur, Tbk	1	0	1	1
12	Kalbe Farma, Tbk	1	1	1	1
13	Mayora Indah, Tbk	1	1	1	1
14	Mustika Ratu, Tbk	1	1	1	1
15	Sepatu Bata, Tbk	0	1	1	1
16	Semen Gresik, Tbk	0	1	1	1
17	Siantar Top, Tbk	1	1	1	1
18	Sierad Produce, Tbk	1	1	1	1
19	Tempo Scan Pasific, Tbk	1	1	1	1
20	Unilever Indonesia, Tbk	1	1	1	1
21	Gaja tunggal, Tbk	1	0	1	1
22	Delta Dunia Petroindo, Tbk	0	1	1	1
23	Pan Brothers, Tbk	1	1	1	1
24	Millennium Pharmacon, Tbk	1	1	1	1
25	Karwell Indonesia Tbk	0	1	1	1
26	Sumi Indo Kabel, Tbk	1	1	1	1
27	Tiga Pilar Sejahtera Food, Tbk	1	1	1	1
28	Delta Djakarta, Tbk	1	1	1	1
29	Surabaya Agung, Tbk	1	1	1	1
30	Merck, Tbk	1	1	1	1

Sumber : Laporan Keuangan Per Perusahaan 2005-2008

Lampiran 6 Profitabilitas

No.	Nama perusahaan	Tahun				Rata-rata
		2005	2006	2007	2008	
1	Aqua Golden Mississippi, Tbk	0.09	0.06	0.07	0.08	0.08
2	Astra Internasional, Tbk	0.12	0.06	0.10	0.08	0.09
3	Astra Otoparts, Tbk	0.09	0.09	0.13	0.14	0.11
4	Charoen Phokphan, Tbk	0.02	0.06	0.04	0.05	0.04
5	Darya Varia, Tbk	0.13	0.09	0.09	0.11	0.11
6	Goodyear Indonesia, Tbk	-0.02	0.06	0.07	0.00	0.03
7	Gudang Garam, Tbk	0.09	0.05	0.06	0.08	0.07
8	HM Samporna, Tbk	0.20	0.28	0.23	0.24	0.24
9	Holcim Indonesia, Tbk	-0.05	0.02	0.02	0.04	0.01
10	Indofarma, Tbk	0.02	0.02	0.01	0.01	0.01
11	Indofood Sukses Makmur, Tbk	0.01	0.04	0.03	0.03	0.03
12	Kalbe Farma, Tbk	0.14	0.15	0.14	0.12	0.14
13	Mayora Indah, Tbk	0.03	0.06	0.07	0.07	0.06
14	Mustika Ratu, Tbk	0.03	0.03	0.04	0.06	0.04
15	Sepatu Bata, Tbk	0.08	0.07	0.10	0.39	0.16
16	Semen Gresik, Tbk	0.14	0.17	0.21	0.24	0.19
17	Siantar Top, Tbk	0.02	0.03	0.03	0.01	0.02
18	Sierad Produce, Tbk	-0.11	0.04	0.02	0.20	0.04
19	Tempo Scan Pasific, Tbk	0.13	0.11	0.10	0.11	0.11
20	Unilever Indonesia, Tbk	0.37	0.37	0.37	0.37	0.37
21	Gaja Tunggal, Tbk	0.05	0.02	0.01	-0.01	0.02
22	Delta Dunia Petroindo, Tbk	0.00	0.00	0.00	0.01	0.01
23	Pan Brothers, Tbk	0.03	0.02	0.03	-0.04	0.01
24	Millennium Pharmacon, Tbk	0.04	0.05	0.04	0.03	0.04
25	Karwell Indonesia Tbk	0.00	-0.23	0.02	-0.40	-0.15
26	Sumi Indo Kabel, Tbk	0.04	0.08	0.13	0.15	0.10
27	Tiga Pilar Sejahtera Food, Tbk	0.00	0.00	0.02	0.03	0.01
28	Delta Djakarta, Tbk	0.10	0.07	0.08	0.12	0.09
29	Surabaya Agung, Tbk	-0.28	0.01	0.08	-0.17	-0.09
30	Merck, Tbk	0.26	0.31	0.27	0.26	0.28

Sember : Laporan Keuangan Per Perusahaan 2005-2008, diolah

Lampiran 7 Leverage

No.	Nama Perusahaan	Tahun				Rata-rata
		2005	2006	2007	2008	
1	Aqua Golden Mississippi, Tbk	0.04	0.43	0.42	0.41	0.33
2	Astra Internasional, Tbk	0.48	0.54	0.50	0.50	0.51
3	Astra Otoparts, Tbk	0.38	0.35	0.32	0.30	0.34
4	Charoen Phokphan, Tbk	0.76	0.71	0.53	0.49	0.62
5	Darya Varia, Tbk	0.29	0.26	0.18	0.20	0.23
6	Goodyear Indonesia, Tbk	0.40	0.38	0.48	0.71	0.49
7	Gudang Garam, Tbk	0.41	0.39	0.41	0.04	0.31
8	HM Samporna, Tbk	0.60	0.54	0.49	0.50	0.53
9	Holcim Indonesia, Tbk	0.75	0.70	0.69	0.67	0.70
10	Indofarma, Tbk	0.49	0.59	0.71	0.07	0.47
11	Indofood Sukses Makmur, Tbk	0.68	0.65	0.06	0.67	0.52
12	Kalbe Farma, Tbk	0.39	0.23	0.22	0.24	0.27
13	Mayora Indah, Tbk	0.38	0.36	0.41	0.56	0.43
14	Mustika Ratu, Tbk	0.12	0.09	0.12	0.14	0.12
15	Sepatu Bata, Tbk	0.42	0.30	0.37	0.32	0.35
16	Semen Gresik, Tbk	0.38	0.26	0.21	0.23	0.27
17	Siantar Top, Tbk	0.31	0.27	0.31	0.42	0.33
18	Sierad Produce, Tbk	0.18	0.12	0.22	0.25	0.19
19	Tempo Scan Pasific, Tbk	0.20	0.18	0.17	0.22	0.19
20	Unilever Indonesia, Tbk	0.43	0.49	0.49	0.52	0.48
21	Gaja Tunggal, Tbk	0.73	0.71	0.72	0.81	0.74
22	Delta Dunia Petroindo, Tbk	0.62	0.44	0.62	0.16	0.46
23	Pan Brothers, Tbk	0.72	0.80	0.83	0.90	0.81
24	Millennium Pharmacon, Tbk	0.07	0.65	0.70	0.74	0.54
25	Karwell Indonesia Tbk	0.92	1.04	1.07	1.54	1.14
26	Sumi Indo Kabel, Tbk	0.38	0.37	0.25	0.20	0.30
27	Tiga Pilar Sejahtera Food, Tbk	0.07	0.74	0.56	0.62	0.50
28	Delta Djakarta, Tbk	0.24	0.24	0.22	0.25	0.24
29	Surabaya Agung, Tbk	0.32	1.98	1.27	1.45	1.26
30	Merck, Tbk	0.17	0.17	0.15	0.13	0.16

Sumber : Laporan Keuangan Per Perusahaan 2005-2008, diolah

Lampiran 8 Opini Audit

No.	Nama Perusahaan	Tahun			
		2005	2006	2007	2008
1	Aqua Golden Mississippi, Tbk	1	1	1	1
2	Astra Internasional, Tbk	1	1	1	1
3	Astra Otoparts, Tbk	1	1	1	1
4	Charoen Phokphan, Tbk	1	1	1	1
5	Darya Varia, Tbk	1	1	1	1
6	Goodyear Indonesia, Tbk	1	1	1	1
7	Gudang Garam, Tbk	1	1	1	1
8	HM Samporna, Tbk	1	1	1	1
9	Holcim Indonesia, Tbk	1	1	1	1
10	Indofarma, Tbk	1	1	1	1
11	Indofood Sukses Makmur, Tbk	1	1	1	1
12	Kalbe Farma, Tbk	1	1	1	1
13	Mayora Indah, Tbk	0	1	1	1
14	Mustika Ratu, Tbk	1	1	1	1
15	Sepatu Bata, Tbk	0	1	1	1
16	Semen Gresik, Tbk	1	1	1	1
17	Siantar Top, Tbk	1	1	1	1
18	Sierad Produce, Tbk	1	1	1	1
19	Tempo Scan Pasific, Tbk	1	1	1	1
20	Unilever Indonesia, Tbk	0	1	1	1
21	Gaja Tunggal, Tbk	1	1	1	1
22	Delta Dunia Petroindo, Tbk	1	1	1	1
23	Pan Brothers, Tbk	1	1	1	1
24	Millennium Pharmacon, Tbk	1	1	1	1
25	Karwell Indonesia Tbk	1	1	1	0
26	Sumi Indo Kabel, Tbk	1	1	1	1
27	Tiga Pilar Sejahtera Food, Tbk	1	1	1	1
28	Delta Djakarta, Tbk	1	1	1	1
29	Surabaya Agung, Tbk	1	1	1	1
30	Merck, Tbk	1	1	1	1

Sumber : Laporan keuangan Per Perusahaan 2005-2008

Lampiran 9 Hasil Pengujian Regresi Logistik

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	120	100.0
	Missing Cases	0	.0
	Total	120	100.0
Unselected Cases		0	.0
Total		120	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
.00	0
1.00	1

Block 0: Beginning Block

Classification Table^b

Observed			Predicted		Percentage Correct
			ketepatan waktu penyampaian laporan keuangan .00	1.00	
Step 0	ketepatan waktu penyampaian laporan keuangan	.00	0	6	.0
		1.00	0	114	100.0
Overall Percentage					95.0

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	2.944	.419	49.417	1	.000	19.000

Variables not in the Equation

			Score	df	Sig.
Step	Variables	X1	.384	1	.535
0		X2	1.599	1	.206
		X3	3.485	1	.062
	Overall Statistics		4.518	3	.211

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	2.728	3	.435
	Block	2.728	3	.435
	Model	2.728	3	.435

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	44.916	.022	.069

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3.667	8	.886

Contingency Table for Hosmer and Lemeshow Test

		ketepatan waktu penyampaian laporan keuangan = .00		ketepatan waktu penyampaian laporan keuangan = 1.00		Total
		Observed	Expected	Observed	Expected	
Step	1	2	1.701	10	10.299	12
1	2	1	.648	11	11.352	12
	3	1	.606	11	11.394	12
	4	1	.555	11	11.445	12
	5	0	.494	12	11.506	12
	6	1	.460	11	11.540	12
	7	0	.425	12	11.575	12
	8	0	.400	12	11.600	12
	9	0	.378	12	11.622	12
	10	0	.332	12	11.668	12

Classification Table

Observed			Predicted		
			ketepatan waktu penyampaian laporan keuangan		Percentage Correct
			.00	1.00	
Step 1	ketepatan waktu penyampaian laporan keuangan	.00 1.00	0 0	6 114	.0 100.0
Overall Percentage					95.0

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	X1	-.420	3.488	.015	1	.904	.657
	X2	-1.081	1.252	.745	1	.388	.339
	X3	1.773	1.298	1.865	1	.172	5.887
	Constant	1.900	1.512	1.578	1	.209	6.684

a. Variable(s) entered on step 1: X1, X2, X3.