

DAFTAR PERHITUNGAN MASING-MASING VARIABEL

No.	Nama Perusahaan Perbankan	VARIABEL							
		Y	X1	X2	X3	Z	X1Z	X2Z	X3Z
1	Bank Rakyat Indonesia (Persero) Tbk 2012	23	33,94336697	0,033883736	7,497559692	1	33,94336697	0,033883736	7,497559692
2	Bank Rakyat Indonesia (Persero) Tbk 2013	16	34,07066366	0,873315897	6,893650269	1	34,07066366	0,873315897	6,893650269
3	Bank Rakyat Indonesia (Persero) Tbk 2014	16	34,31807364	0,030874548	7,205198655	1	34,31807364	0,030874548	7,205198655
4	Bank Rakyat Indonesia (Persero) Tbk 2015	29	34,40915314	0,028314418	6,764944903	1	34,40915314	0,028314418	6,764944903
5	Bank Rakyat Indonesia (Persero) Tbk 2016	20	34,5424142	0,041229748	5,836228596	1	34,5424142	0,041229748	5,836228596
6	Bank MNC Internasional Tbk/Bumi Putera 2012	88	29,63705875	0,000150446	9,413826555	1	29,63705875	0,000150446	9,413826555
7	Bank MNC Internasional Tbk/Bumi Putera 2013	80	29,73098379	-0,021301635	9,690021515	1	29,73098379	-0,021301635	9,690021515
8	Bank MNC Internasional Tbk/Bumi Putera 2014	76	29,87494521	-0,003508597	6,638507042	1	29,87494521	-0,003508597	6,638507042
9	Bank MNC Internasional Tbk/Bumi Putera 2015	70	30,12728008	0,005608468	6,105125617	0	0	0	0
10	Bank MNC Internasional Tbk/Bumi Putera 2016	62	30,20038755	0,000754047	6,018659378	1	30,20038755	0,000754047	6,018659378
11	Bank Central Asia Tbk 2012	65	33,72457779	0,02685932	7,516044548	1	33,72457779	0,02685932	7,516044548
12	Bank Central Asia Tbk 2013	49	33,83821091	0,026202281	6,736225899	1	33,83821091	0,026202281	6,736225899
13	Bank Central Asia Tbk 2014	47	33,94533679	0,030638014	6,064515339	1	33,94533679	0,030638014	6,064515339
14	Bank Central Asia Tbk 2015	47	34,0185278	0,844495995	5,600510572	1	34,0185278	0,844495995	5,600510572
15	Bank Central Asia Tbk 2016	47	34,14830643	0,040495309	4,973219124	1	34,14830643	0,040495309	4,973219124
16	Bank Nusantara Parahyangan Tbk 2012	75	29,736643	0,010402784	11,41903744	0	0	0	0
17	Bank Nusantara Parahyangan Tbk 2013	50	29,93217877	0,010538435	8,488551503	1	29,93217877	0,010538435	8,488551503
18	Bank Nusantara Parahyangan Tbk 2014	51	29,87903106	0,010194718	7,319884991	1	29,87903106	0,010194718	7,319884991
19	Bank Nusantara Parahyangan Tbk 2015	54	29,78430701	0,007763378	6,204656269	1	29,78430701	0,007763378	6,204656269

20	Bank Nusantara Parahyangan Tbk 2016	59	29,67299213	0,001052278	5,434838761	1	29,67299213	0,001052278	5,434838761
21	Bank Rakyat Indonesia Agro Niaga Tbk 2012	53	29,02730052	0,00601672	9,862795074	1	29,02730052	0,00601672	9,862795074
22	Bank Rakyat Indonesia Agro Niaga Tbk 2013	55	29,26497016	0,003510057	5,122631304	1	29,26497016	0,003510057	5,122631304
23	Bank Rakyat Indonesia Agro Niaga Tbk 2014	55	29,48500259	0,012120742	6,063096206	1	29,48500259	0,012120742	6,063096206
24	Bank Rakyat Indonesia Agro Niaga Tbk 2015	53	29,75501798	0,007426069	5,184875566	1	29,75501798	0,007426069	5,184875566
25	Bank Rakyat Indonesia Agro Niaga Tbk 2016	41	30,06269935	0,008845434	6,2683462	1	30,06269935	0,008845434	6,2683462
26	Bank Pundi Indonesia Tbk 2012	78	29,67002314	0,00185541	10,74430741	1	29,67002314	0,00185541	10,74430741
27	Bank Pundi Indonesia Tbk 2013	87	29,82859274	0,007078876	11,54063707	1	29,82859274	0,007078876	11,54063707
28	Bank Pundi Indonesia Tbk 2014	66	29,83312776	-0,009041307	13,21693448	1	29,83312776	-0,009041307	13,21693448
29	Bank Pundi Indonesia Tbk 2015	118	29,41729658	-0,056146566	18,20747417	0	0	0	0
30	Bank Pundi Indonesia Tbk 2016	77	29,28951544	-0,07901515	5,073943589	0	0	0	0
31	Bank QNB Indonesia Tbk 2012	68	29,166738	-0,006352465	4,381562055	1	29,166738	-0,006352465	4,381562055
32	Bank QNB Indonesia Tbk 2013	48	30,03323568	0,000303142	6,301659322	1	30,03323568	0,000303142	6,301659322
33	Bank QNB Indonesia Tbk 2014	27	30,66784821	0,005795811	8,136217603	1	30,66784821	0,005795811	8,136217603
34	Bank QNB Indonesia Tbk 2015	11	30,87975275	0,006179252	9,625286282	1	30,87975275	0,006179252	9,625286282
35	Bank QNB Indonesia Tbk 2016	30	30,82448485	-0,026536409	6,007820459	1	30,82448485	-0,026536409	6,007820459
36	Bank Mandiri (Persero) Tbk 2012	56	34,08561998	0,025575995	6,777555877	1	34,08561998	0,025575995	6,777555877
37	Bank Mandiri (Persero) Tbk 2013	41	34,22830291	0,024547936	6,720705963	1	34,22830291	0,024547936	6,720705963
38	Bank Mandiri (Persero) Tbk 2014	33	34,38216898	0,025124776	6,648123762	1	34,38216898	0,025124776	6,648123762
39	Bank Mandiri (Persero) Tbk 2015	28	34,44453539	0,022467477	6,161079274	1	34,44453539	0,022467477	6,161079274
40	Bank Mandiri (Persero) Tbk 2016	31	34,57675211	0,038841643	5,37628863	1	34,57675211	0,038841643	5,37628863
41	Bank of India Indonesia Tbk 2012	83	28,56347688	0,021501115	5,797622065	1	28,56347688	0,021501115	5,797622065
42	Bank of India Indonesia Tbk 2013	73	28,91232597	0,022517326	6,917433181	1	28,91232597	0,022517326	6,917433181
43	Bank of India Indonesia Tbk 2014	66	29,27952293	0,020335113	8,274527495	1	29,27952293	0,020335113	8,274527495

44	Bank of India Indonesia Tbk 2015	76	29,43725578	0,012241418	4,46017402	0	0	0	0
45	Bank of India Indonesia Tbk 2016	87	29,0910476	-0,117664513	2,885590467	0	0	0	0
46	Bank Mega Tbk 2012	66	31,80877361	0,021119761	9,413695043	1	31,80877361	0,021119761	9,413695043
47	Bank Mega Tbk 2013	59	31,82785755	0,008249872	9,864696196	1	31,82785755	0,008249872	9,864696196
48	Bank Mega Tbk 2014	72	31,83044452	0,012576092	8,580423263	1	31,83044452	0,012576092	8,580423263
49	Bank Mega Tbk 2015	78	31,85383467	0,068122483	4,92376616	1	31,85383467	0,068122483	4,92376616
50	Bank Mega Tbk 2016	59	31,88708311	0,018074658	4,750327438	1	31,88708311	0,018074658	4,750327438
	Total	2799	1562,949046	2,103634357	365,1108023	44	1385,850008	2,328207916	316,959457
	Rata-rata	55,98	31,25898093	0,042072687	7,302216046	0,88	27,71700016	0,046564158	6,33918914

Keterangan :

- Y : Audit Delay (Variabel Dependen)
- X1 : Ukuran Perusahaan (Variabel Independen)
- X2 : Profitabilitas (Variabel Independen)
- X3 : Solvabilitas (Variabel Independen)
- Z : Opini Auditor (Variabel Moderating)
- X1Z : Moderating 1 (Perkalian Ukuran Perusahaan dan Opini Auditor)
- X2Z : Moderating 2 (Perkalian Profitabilitas dan Opini Auditor)
- X3Z : Moderating 3 (Perkalian Solvabilitas dan Opini Auditor)

DAFTAR BANK YANG TERDAFTAR DI BURSA EFEK INDONESIA

No.	Kode Saham	Nama Emiten	Tanggal IPO
1	AGRO	Bank Rakyat Indonesia Agro Niaga Tbk d.h Bank Agroniaga Tbk	8 Agustus 2003
2	AGRS	Bank Agris Tbk d.h Bank Finconesia	22 Desember 2014
3	ARTO	Bank Artos Indonesia Tbk	12 Januari 2016
4	BABP	Bank MNC Internasional Tbk d.h ICB Bumiputera Tbk d.h Bank Bumiputera Indonesia Tbk	15 Juli 2002
5	BACA	Bank Capital Indonesia Tbk	8 Oktober 2007
6	BBCA	Bank Central Asia Tbk	31 Mei 2000
7	BBHI	Bank Harda Internasional Tbk	12 Agustus 2015
8	BBKP	Bank Bukopin Tbk	10 Juli 2006
9	BBMD	Bank Mestika Dharma Tbk	8 Juli 2013
10	BBNI	Bank Negara Indonesia (Persero) Tbk	25 November 1996
11	BBNP	Bank Nusantara Parahyangan Tbk	10 Januari 2001
12	BBRI	Bank Rakyat Indonesia (Persero) Tbk	10 November 2003
13	BBTN	Bank Tabungan Negara (Persero) Tbk	17 Desember 2009
14	BBYB	Bank Yudha Bhakti Tbk	13 Januari 2015
15	BCIC	Bank J Trust Indonesia Tbk d.h Bank Mutiara Tbk d.h Bank Century Tbk d.h Bank Century Intervest Corp Tbk/Bank CIC Tbk	25 Juni 1997
16	BDMN	Bank Danamon Indonesia Tbk	6 Desember 1989
17	BEKS	Bank Pundi Indonesia Tbk d.h Bank Eksekutif Internasional Tbk	13 Juli 2001
18	BGTB	Bank Ganesha Tbk	12 Mei 2016
19	BINA	Bank Ina Perdana Tbk	16 Januari 2014
20	BJBR	Bank Jabar Banten Tbk	8 Juli 2010
21	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	12 Juli 2012
22	BKSW	Bank QNB Indonesia Tbk d.h Bank QNB Kesawan Tbk d.h Bank Kesawan Tbk	21 November 2002
23	BMAS	Bank Maspion Indonesia Tbk	11 Juli 2013
24	BMRI	Bank Mandiri (Persero) Tbk	14 Juli 2003
25	BNBA	Bank Bumi Arta Tbk	31 Desember 1999

26	BNGA	Bank CIMB Niaga Tbk d.h Bank Niaga Tbk	29 November 1989
27	BNII	Bank Maybank Indonesia Tbk d.h BII Maybank Tbk dh Bank Internasional Indonesia Tbk	21 November 1989
28	BNLI	Bank Permata Tbk d.h Bank Bali	15 Januari 1990
29	BSIM	Bank Sinar Mas Tbk d.h bank Shinta Indonesia	13 Desember 2010
30	BSWD	Bank of India Indonesia Tbk d.h Bank Swadesi Tbk	01 Mei 2002
31	BTPN	Bank Tabungan Pensiunan Nasional Tbk	12 Maret 2008
32	BVIC	Bank Victoria Internasional Tbk	30 Juni 1999
33	DNAR	Bank Dinar Indonesia Tbk d.h Bank Liman International	11 Juli 2014
34	INPC	Bank Artha Graha International Tbk d.h Bank Interpacific Tbk	29 Agustus 1990
35	MAYA	Bank Mayapada International Tbk	29 Agustus 1997
36	MCOR	Bank Windu Kentjana international Tbk d.h Bank Multicor International Tbk	03 Juli 2007
37	MEGA	Bank Mega Tbk	17 April 2000
38	NAGA	Bank Mitraniaga Tbk	09 Juli 2013
39	NISP	Bank OCBC NISP Tbk d.h Bank NISP Tbk	20 Oktober 1994
40	NOBU	Bank Nationalnobu Tbk d.h Bank Alfindo Sejahtera	20 Mei 2013
41	PNBN	Bank Pan Indonesia Tbk	29 Desember 1982
42	PNBS	Bank Panin Syariah Tbk d.h Bank Harfa	15 Januari 2014
43	SDRA	Bank Woori Saudara Indonesia 1906 Tbk d.h Bank Himpunan Saudara 1906 Tbk	15 Desember 2006

**DAFTAR BANK YANG TERDAFTAR DI BURSA EFEK INDONESIA
IPO TAHUN 2000 S.D. 2005
(PERUSAHAAN SAMPEL PENELITIAN)**

No.	Kode Saham	Nama Emiten	Tanggal IPO
1	AGRO	Bank Rakyat Indonesia Agro Niaga Tbk d.h Bank Agroniaga Tbk	8 Agustus 2003
2	BABP	Bank MNC Internasional Tbk d.h ICB Bumiputera Tbk d.h Bank Bumiputera Indonesia Tbk	15 Juli 2002
3	BBCA	Bank Central Asia Tbk	31 Mei 2000
4	BBNP	Bank Nusantara Parahyangan Tbk	10 Januari 2001
5	BBRI	Bank Rakyat Indonesia (Persero) Tbk	10 November 2003
6	BEKS	Bank Pundi Indonesia Tbk d.h Bank Eksekutif Internasional Tbk	13 Juli 2001
7	BKSW	Bank QNB Indonesia Tbk d.h Bank QNB Kesawan Tbk d.h Bank Kesawan Tbk	21 November 2002
8	BMRI	Bank Mandiri (Persero) Tbk	14 Juli 2003
9	BSWD	Bank of India Indonesia Tbk d.h Bank Swadesi Tbk	01 Mei 2002
10	MEGA	Bank Mega Tbk	17 April 2000