

## LAMPIRAN

### LAMPIRAN 1

#### Daftar Perusahaan yang Termasuk dalam Sampel

No	Kode	Perusahaan
1	ADRO	Adaro Energy Tbk
2	ARII	Atlas Resources Tbk
3	ATPK	Anugrah Tambak Perkasindo Tbk
4	BSSR	Baramulti Suksessarana Tbk
5	BUMI	Bumi Resources Tbk
6	BYAN	Bayan Resources Tbk
7	DEWA	Darma Herwa, Tbk
8	DOID	Delta Dunia Makmur Tbk
9	GEMS	Golden Energy Mines Tbk
10	HRUM	Harum Energy Tbk
11	ITMG	Indo Tambangraya Megah Tbk
12	KKGI	Resource Alam Indonesia Tbk
13	MYOH	Samindo Resources Tbk
14	PKPK	Perdana Karya Perkasa Tbk
15	PTBA	Tambang Batubara Bukit Asam Tbk
16	PTRO	Petrosea Tbk
17	SMMT	Golden Eagle Energy Tbk
18	TOBA	Toba Bara Sejahtera Tbk

## LAMPIRAN 2

## Hasil Olahan Data Industri Pertambangan Periode 2013-2016

Tahun	Kode	Variabel Independen				Variabel Dependenn
		Ukuran Perusahaan	ROA	Struktur Modal	Opini Audit	Audit Delay
2013	ADRO	25,13093743	0,062265706	1,107599586	1	59
	ARII	22,07234665	0,049545033	1,377342176	1	87
	ATPK	21,12159887	0,010943587	0,328323931	0	86
	BSSR	21,32827848	0,042268634	0,82608658	0	66
	BUMI	25,17026802	-0,106403297	-241182957	1	87
	BYAN	23,67282741	-0,043178142	2,482981973	0	87
	DEWA	22,21801638	-0,170425886	0,646758024	1	45
	DOID	23,30243068	-0,026055578	14,81266982	1	57
	GEMS	29,02289826	0,058175389	0,354808588	0	51
	HRUM	22,49112348	0,131234597	0,216837567	0	84
	ITMG	23,55464187	0,230542905	0,444345882	0	50
	KKGI	20,98030398	0,236949595	0,446307851	0	77
	MYOH	21,31980204	0,12920318	1,321261268	1	73
	PKPK	19,70590759	-0,018543831	1,064125056	1	87
	PTBA	16,27314493	0,210784391	0,546321698	1	55
	PTRO	22,54896781	0,054190346	1,577448678	0	64
SMMT	20,25589926	0,032472111	0,349876401	1	86	
TOBA	22,0579156	0,161730635	1,38845009	0	80	
2014	ADRO	25,10264482	0,050147462	0,96776165	0	58
	ARII	22,16286718	0,088562844	2,159106151	1	90
	ATPK	21,30899866	-0,042157035	0,536386106	0	88
	BSSR	21,45536114	0,031147452	0,863430736	0	72
	BUMI	24,77110689	-0,07892667	-7,17395456	1	177
	BYAN	23,3940295	-0,172472128	3,546029888	1	90
	DEWA	22,21083296	0,016987592	0,590979069	0	51
	DOID	23,14728428	0,031089982	9,689855067	0	79
	GEMS	19,57011127	0,048140424	0,272444322	0	79
	HRUM	22,43283762	0,015942941	0,228704935	0	89
	ITMG	23,51458709	0,20057856	0,481420271	0	49
	KKGI	21,00202479	0,120509468	0,438475742	0	40
	MYOH	21,43183904	0,186073464	1,024396668	1	77
PKPK	19,53200139	-0,117812877	1,109460074	0	86	

	PTBA	16,51422471	0,16243962	0,743164227	0	54
	PTRO	22,48432313	0,044959507	1,433012214	0	64
	SMMT	20,40164685	-0,004830648	0,582266311	1	86
	TOBA	22,04267375	0,178108143	1,11871132	0	68
2015	ADRO	25,13241247	0,046986144	0,777080998	0	60
	ARII	22,30198096	0,075403148	3,286756187	1	90
	ATPK	21,29611618	-0,092311343	0,75638099	1	91
	BSSR	21,59816492	0,209817936	0,656741671	1	43
	BUMI	24,56965369	-0,601178122	-2,16846107	1	263
	BYAN	23,28340785	-0,072700515	4,447558354	0	90
	DEWA	22,36132548	0,014566555	0,659462833	1	63
	DOID	23,16340398	-0,006959306	8,785825765	1	66
	GEMS	19,72811396	0,004522935	0,49353516	0	47
	HRUM	22,38170759	-0,046473156	0,108390002	1	90
	ITMG	23,51169823	0,118338746	0,411962275	0	47
	KKGI	21,03028947	0,092199967	0,283742567	0	41
	MYOH	21,52266109	0,207699233	0,72722955	0	63
	PKPK	18,95482378	-0,380614722	1,042730547	1	110
	PTBA	16,64247163	0,157676644	0,818999462	0	60
	PTRO	22,49277144	-0,022524026	1,385994828	1	74
	SMMT	20,38469055	-0,093406646	0,785930572	1	89
TOBA	22,08303857	0,138520984	0,78813085	0	82	
2016	ADRO	6,522257	0,052234372	0,722784	0	58
	ARII	330,115	0,077191282	0,829553	1	88
	ATPK	1,585846621	0,181620104	1,151329	1	90
	BSSR	183,98191	0,149044963	0,444747	1	39
	BUMI	3,1021937	0,038764733	-2,113984	1	76
	BYAN	824,686661	0,021845185	0,771851	0	89
	DEWA	381,339706	0,001441995	0,693866	1	74
	DOID	882,275704	0,042038089	5,976327	0	74
	GEMS	377,67	0,092642381	0,425607	0	58
	HRUM	413,365853	0,043495956	0,163001	0	89
	ITMG	1,209792	0,158697528	0,333206	0	54
	KKGI	98,70875	0,095968838	0,169400	0	62
	MYOH	147,254262	0,144368338	0,370045	0	59
	PKPK	157,702767	0,086683818	1,259823	1	88
	PTBA	18,576774	0,108975057	0,760430	0	66
	PTRO	393,425	0,019889433	1,308168	0	66
	SMMT	636,7423406	0,028710297	0,668641	1	83
TOBA	261,588159	0,055762356	0,894622	0	89	

### LAMPIRAN 3 HASIL UJI SPSS

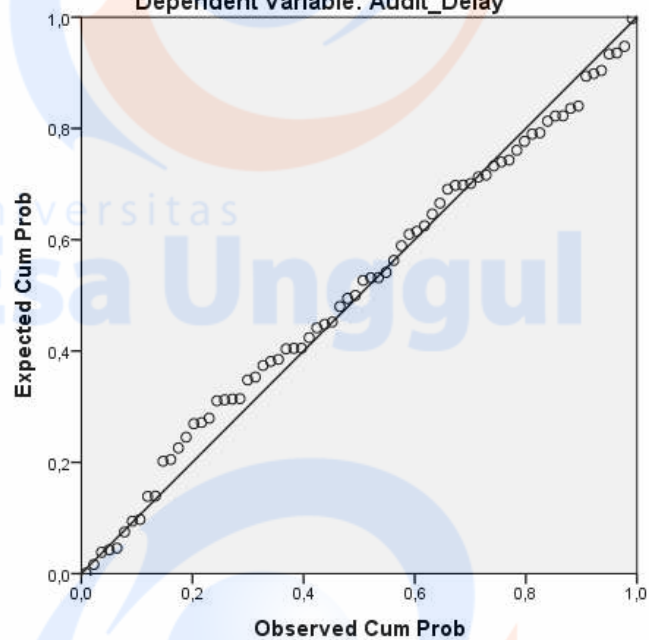
#### STATISTIK DESKRIPTIF

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Return_OnAsset	72	-,60	,40	,0454	,15288
Ukuran_Prs	72	16,27	29,02	21,9950	2,33167
Opn_Audit	72	,00	1,00	,4400	,49900
Debt_EquitR	72	-24,12	17,75	1,2918	4,55498
Audit_Delay	72	40,00	263,00	77,7222	31,57474
Valid N (listwise)	72				

#### TABEL P-PLOT

Normal P-P Plot of Regression Standardized Residual  
Dependent Variable: Audit\_Delay



**TABEL UJI KOLMOGOROV SMIRNOV****One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		72
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,19986330
Most Extreme Differences	Absolute	,112
	Positive	,093
	Negative	-,112
Kolmogorov-Smirnov Z		,881
Asymp. Sig. (2-tailed)		,419

a. Test distribution is Normal.

b. Calculated from data.

**UJI MULTIKOLINEARITAS****Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Return_OnAsset	,899	1,113
	Ukuran_Prns	,988	1,012
	Opn_Audit	,893	1,119
	Debt_EquitR	,994	1,006

a. Dependent Variable: Audit\_Delay

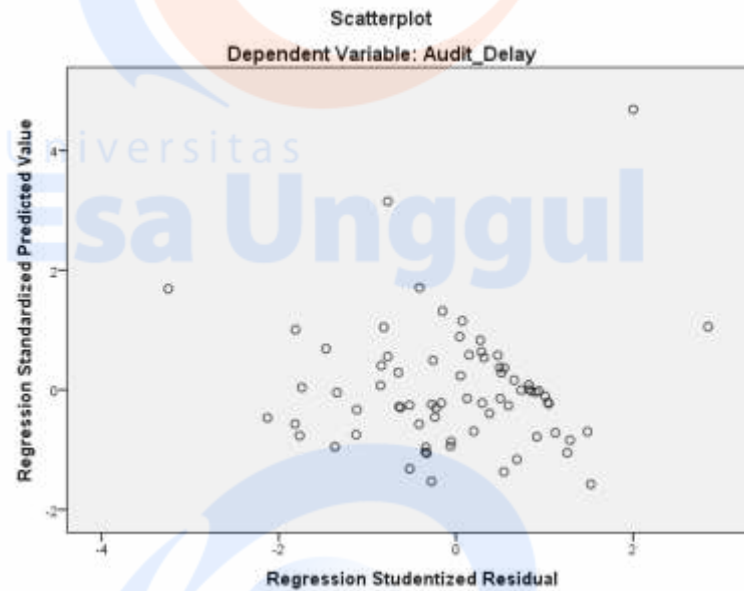
**UJI AUTOKORELASI****Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,576 <sup>a</sup>	,331	,272	,20860	2,062

a. Predictors: (Constant), Opini\_Audit, Ukuran\_Perusahaan, DER, ROA

b. Dependent Variable: LN\_Audit\_Delay

## UJI HETEROSKEDASTISITAS



## UJI HIPOTESIS F (SIMULTAN)

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,207	5	,241	5,547	,000 <sup>b</sup>
	Residual	2,437	56	,044		
	Total	3,643	61			

a. Dependent Variable: LN\_Audit\_Delay

b. Predictors: (Constant), Opini\_Audit, Ukuran\_Perusahaan, DER, ROA

## UJI HIPOTESIS T (PARSIAL)

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,227	,401		13,050	,000
	Return_OnAsset	-,538	,210	-,303	-2,566	,013
	Ukuran_Prs	-,012	,014	-,101	-,877	,384
	Opn_Audit	-7,738	4,384	-,191	-1,765	,081
	Debt_EquitR	-5,924	2,718	-,236	-2,179	,032

a. Dependent Variable: Audit\_Delay

## HASIL UJI KOEFISIEN DETERMINASI ( $R^2$ )

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,576 <sup>a</sup>	,331	,272	,20860	2,062

a. Predictors: (Constant), Opini\_Audit, Ukuran\_Perusahaan, DER, ROA

b. Dependent Variable: LN\_Audit\_Delay

## UJI ANALISIS REGRESI LINIER BERGANDA

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,227	,401		13,050	,000
	Return_OnAsset	-,538	,210	-,303	-2,566	,013
	Ukuran_Prs	-,012	,014	-,101	-,877	,384
	Opn_Audit	-7,738	4,384	-,191	-1,765	,081
	Debt_EquitR	-5,924	2,718	-,236	-2,179	,032

a. Dependent Variable: Audit\_Delay