

Lampiran 1

Data Sampel Perusahaan 2012-2016

Tahun	Kode Perusahaan	NPM (%)	ITO	KAP	Umur Perusahaan (Tahun)	Ketepatan Waktu
2012	ACES	13,30	2,70	0	5	0
	AMRT	2,63	9,41	1	4	0
	CSAP	1,33	5,06	1	5	0
	HERO	2,88	5,21	1	23	1
	KOIN	3,81	6,65	0	5	0
	LPPF	13,81	3,68	1	23	1
	MAPI	5,75	1,94	1	8	1
	MPPA	2,20	5,37	0	20	1
	RALS	5,68	4,88	1	17	1
	RANC	3,39	4,87	0	0,5	0
	SONA	10,65	2,44	0	21	1
	TELE	2,48	27,94	0	1	0
2013	ACES	12,91	1,76	0	6	0
	AMRT	1,60	8,54	1	5	1
	CSAP	1,18	5,14	1	6	0
	HERO	5,64	4,95	1	24	1
	KOIN	3,30	12,58	0	6	1
	LPPF	17,12	3,30	1	24	1
	MAPI	3,79	1,66	1	9	1

	MPPA	3,73	4,41	0	21	1
	RALS	4,90	4,43	1	18	1
	RANC	2,55	4,21	0	1,5	1
	SONA	5,26	2,33	0	22	1
	TELE	2,81	14,90	0	2	0
2014	ACES	12,09	1,81	0	7	1
	AMRT	1,37	7,08	1	6	1
	CSAP	1,61	5,00	1	7	1
	HERO	0,32	4,60	1	25	1
	KOIN	2,20	7,07	0	7	1
	LPPF	18,01	3,01	1	25	1
	MAPI	0,69	1,98	1	10	1
	MPPA	4,08	4,23	0	22	1
	RALS	4,47	4,72	1	19	1
	RANC	0,57	6,61	0	2,5	1
	SONA	8,88	2,59	0	23	1
	TELE	2,09	14,52	0	3	0
2015	ACES	12,48	1,63	0	8	0
	AMRT	9,62	8,59	1	7	0
	CSAP	0,59	0,00	1	8	0
	HERO	(1)	5,37	1	26	1
	KOIN	0,98	7,70	0	8	0
	LPPF	19,88	3,31	1	26	1
	MAPI	0,26	2,04	1	11	1

	MPPA	1,61	4,62	0	23	1
	RALS	7,02	4,29	1	20	0
	RANC	(1,05)	7,32	0	3,5	1
	SONA	2,56	2,74	0	24	0
	TELE	1,68	11,00	0	4	0
2016	ACES	13,83	1,63	0	9	0
	AMRT	0,99	7,47	1	8	0
	CSAP	0,94	128,13	1	9	0
	HERO	0,88	5,15	1	27	0
	KOIN	0,00	4,79	0	9	0
	LPPF	20,54	3,70	1	27	0
	MAPI	1,64	2,42	1	12	1
	MPPA	0,28	4,09	0	24	0
	RALS	8,02	4,38	1	21	0
	RANC	1,92	7,45	0	4,5	0
	SONA	(1,02)	2,99	0	25	0
	TELE	1,72	8,85	0	5	0

Lampiran 2

Hasil Perhitungan Ketepatan Waktu Penyampaian Laporan Keuangan 2012-2016

Tahun	Kode Perusahaan	Tanggal Periode LK	Tanggal Publikasi	Ketepatan Waktu
2012	ACES	31-Des-2012	2-Apr-2013	92
	AMRT	31-Des-2012	1-Apr-2013	91
	CSAP	31-Des-2012	1-Apr-2013	91
	HERO	31-Des-2012	22-Feb-2013	54
	KOIN	31-Des-2012	1-Apr-2013	91
	LPPF	31-Des-2012	11-Feb-2013	43
	MAPI	31-Des-2012	22-Mar-2013	82
	MPPA	31-Des-2012	28-Mar-2013	88
	RALS	31-Des-2012	27-Mar-2013	87
	RANC	31-Des-2012	01-Apr-2013	91
	SONA	31-Des-2012	28-Mar-2013	87
	TELE	31-Des-2012	08-Mei-2013	129
	2013	ACES	31-Des-2013	2-Apr-2014
AMRT		31-Des-2013	18-Mar-2014	78
CSAP		31-Des-2013	1-Apr-2014	91
HERO		31-Des-2013	24-Feb-2014	56
KOIN		31-Des-2013	24-Mar-2014	84
LPPF		31-Des-2013	28-Feb-2014	60
MAPI		31-Des-2013	20-Mar-2014	80
MPPA		31-Des-2013	20-Feb-2014	52
RALS		31-Des-2013	28-Mar-2014	87
RANC		31-Des-2013	28-Mar-2014	87
SONA		31-Des-2013	27-Mar-2014	86
TELE		31-Des-2013	02-Apr-2014	92
2014		ACES	31-Des-2014	31-Mar-2015
	AMRT	31-Des-2014	9-Mar-2015	69
	CSAP	31-Des-2014	31-Mar-2015	90
	HERO	31-Des-2014	4-Mar-2015	64
	KOIN	31-Des-2014	24-Mar-2015	84
	LPPF	31-Des-2014	28-Feb-2015	59
	MAPI	31-Des-2014	25-Mar-2015	85
	MPPA	31-Des-2014	05-Mar-2015	56
	RALS	31-Des-2014	30-Mar-2015	89
	RANC	31-Des-2014	31-Mar-2015	90
	SONA	31-Des-2014	30-Mar-2015	90

	TELE	31-Des-2014	31-Mar-2015	91
2015	ACES	31-Des-2015	6-Apr-2016	96
	AMRT	31-Des-2015	31-Mar-2016	90
	CSAP	31-Des-2015	1-Apr-2016	91
	HERO	31-Des-2015	16-Mar-2016	76
	KOIN	31-Des-2015	6-Apr-2016	96
	LPPF	31-Des-2015	10-Mar-2016	70
	MAPI	31-Des-2015	28-Mar-2016	88
	MPPA	31-Des-2015	22-Mar-2016	82
	RALS	31-Des-2015	25-Apr-2016	115
	RANC	31-Des-2015	31-Mar-2016	90
	SONA	31-Des-2015	08-Apr-2016	96
	TELE	31-Des-2015	28-Apr-2016	118
2016	ACES	31-Des-2016	10-Apr-2017	100
	AMRT	31-Des-2016	10-Apr-2017	100
	CSAP	31-Des-2016	11-Apr-2017	101
	HERO	31-Des-2016	02-Mei-2017	122
	KOIN	31-Des-2016	10-Apr-2017	100
	LPPF	31-Des-2016	10-Apr-2017	100
	MAPI	31-Des-2016	27-Mar-2017	87
	MPPA	31-Des-2016	10-Apr-2017	100
	RALS	31-Des-2016	10-Apr-2017	100
	RANC	31-Des-2016	11-Apr-2017	101
	SONA	31-Des-2016	10-Apr-2017	100
	TELE	31-Des-2016	12-Apr-2017	102

Lampiran 3

TANGGAL IPO PERUSAHAAN

Nama Perusahaan	Tanggal IPO
Ace Hardware Indonesia	6 November 2007
Sumber Alfaria Trijaya	15 Januari 2009
Catur Sentosa Adiprana	12 Desember 2007
Hero Supermarket	2 Desember 1989
Kokoh Inti Arebama	9 April 2008
Matahari Departement Store	9 Oktober 1989
Mitra Adiperkasa	10 November 2004
Matahari Putra Prima	21 Desember 1992
Ramayana Lestari Sentosa	24 Juli 1996
Supra Boga Lestari	7 Juni 2012
Sona Topas Tourism Industry	12 Juli 1992
Tiphone Mobile Indonesia	12 Januari 2012

Lampiran 4

NAMA KANTOR AKUNTAN PUBLIK

No	Kode	Nama Perusahaan	Nama KAP
1	ACES	Ace Hardware Indonesia Tbk	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM AAJ)
2	AMRT	Sumber Alfaria Trijaya Tbk	Ernst dan Young
3	CSAP	Catur Sentosa Adiprana	Ernst dan Young
4	HERO	Hero Supermarket	Price Water House Cooper
5	KOIN	Kokoh Inti Arebama	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crow Horwath)
6	LPPF	Matahari Departement Store	Price Water House Cooper
7	MAPI	Mitra Adiperkasa	Delloite Tauche Thomatshu
8	MPPA	Matahari Putra Prima	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM AAJ)
9	RALS	Ramayana Lestari Sentosa	Ernst dan Young
10	RANC	Supra Boga Lestari	Teramihardja, Pradhono & Chandra (Rodl & Partner)
11	SONA	Sona Topas Tourism Industry	Mulyamin Sensi Suryanto & Lianny
12	TELE	Tiphone Mobile Indonesia	Anwar & Rekan (DFK)

Lampiran 5

Hasil Perhitungan Umur Perusahaan Tahun 2012-2016

No	Nama Perusahaan	Tahun	Tgl Listing Di BEI	Umur Perusahaan (x4)
1	Ace Hardware Indonesia	2012	06/11/2007	5
2	Sumber Alfaria Trijaya	2012	15/01/2009	4
3	Catur Sentosa Adiprana	2012	12/12/2007	5
4	Hero Supermarket	2012	02/12/1989	23
5	Kokoh Inti Arebama	2012	09/04/2008	5
6	Matahari Departement Store	2012	09/10/1989	23
7	Mitra Adiperkasa	2012	10/11/2004	8
8	Matahari Putra Prima	2012	21/12/1992	20
9	Ramayana Lestari Sentosa	2012	24/07/1996	17
10	Supra Boga Lestari	2012	07/06/2012	0,5
11	Sona Topas Tourism Industry	2012	12/07/1992	21
12	Tiphone Mobile Indonesia	2012	12/01/2012	1
13	Ace Hardware Indonesia	2013	06/11/2007	6
14	Sumber Alfaria Trijaya	2013	15/01/2009	5
15	Catur Sentosa Adiprana	2013	12/12/2007	6
16	Hero Supermarket	2013	02/12/1989	24
17	Kokoh Inti Arebama	2013	09/04/2008	6
18	Matahari Departement Store	2013	09/10/1989	24
19	Mitra Adiperkasa	2013	10/11/2004	9

20	Matahari Putra Prima	2013	21/12/1992	21
21	Ramayana Lestari Sentosa	2013	24/07/1996	18
22	Supra Boga Lestari	2013	07/06/2012	1,5
23	Sona Topas Tourism Industry	2013	12/07/1992	22
24	Tiphone Mobile Indonesia	2013	12/01/2012	2
25	Ace Hardware Indonesia	2014	06/11/2007	7
26	Sumber Alfaria Trijaya	2014	15/01/2009	6
27	Catur Sentosa Adiprana	2014	12/12/2007	7
28	Hero Supermarket	2014	02/12/1989	25
29	Kokoh Inti Arebama	2014	09/04/2008	7
30	Matahari Departement Store	2014	09/10/1989	25
31	Mitra Adiperkasa	2014	10/11/2004	10
32	Matahari Putra Prima	2014	21/12/1992	22
33	Ramayana Lestari Sentosa	2014	24/07/1996	19
34	Supra Boga Lestari	2014	07/06/2012	2,5
35	Sona Topas Tourism Industry	2014	12/07/1992	23
36	Tiphone Mobile Indonesia	2014	12/01/2012	3
37	Ace Hardware Indonesia	2015	06/11/2007	8
38	Sumber Alfaria Trijaya	2015	15/01/2009	7
39	Catur Sentosa Adiprana	2015	12/12/2007	8
40	Hero Supermarket	2015	02/12/1989	26
41	Kokoh Inti Arebama	2015	09/04/2008	8
42	Matahari Departement Store	2015	09/10/1989	26
43	Mitra Adiperkasa	2015	10/11/2004	11

44	Matahari Putra Prima	2015	21/12/1992	23
45	Ramayana Lestari Sentosa	2015	24/07/1996	20
46	Supra Boga Lestari	2015	07/06/2012	3,5
47	Sona Topas Tourism Industry	2015	12/07/1992	24
48	Tiphone Mobile Indonesia	2015	12/01/2012	4
49	Ace Hardware Indonesia	2016	06/11/2007	9
50	Sumber Alfaria Trijaya	2016	15/01/2009	8
51	Catur Sentosa Adiprana	2016	12/12/2007	8
52	Hero Supermarket	2016	02/12/1989	27
53	Kokoh Inti Arebama	2016	09/04/2008	9
54	Matahari Departement Store	2016	09/10/1989	27
55	Mitra Adiperkasa	2016	10/11/2004	12
56	Matahari Putra Prima	2016	21/12/1992	24
57	Ramayana Lestari Sentosa	2016	24/07/1996	21
58	Supra Boga Lestari	2016	07/06/2012	4,5
59	Sona Topas Tourism Industry	2016	12/07/1992	25
60	Tiphone Mobile Indonesia	2016	12/01/2012	5