

LAMPIRAN

Lampiran 1

Daftar Populasi Perusahaan Industri Pertambangan Sub Sektor Batu Bara Tahun 2013-2017

No	Kode Perusahaan	Nama Perusahaan
1	ADRO	PT Adaro Energy Tbk
2	ARII	PT Atlas Resources Tbk
3	BORN	PT Borneo Lumbung Energi & Metal Tbk
4	ATPK	PT Bara Jaya Internasional Tbk
5	BRAU	PT Berau Coal Energy Tbk
6	BSSR	PT Baramulti Suksessarana Tbk
7	BUMI	PT Bumi Resources Tbk
8	BYAN	PT Bayan Resources Tbk
9	DEWA	PT Darma Henwa Tbk
10	DOID	PT Delta Dunia Makmur Tbk
11	GEMS	PT Golden Energy Mines Tbk
12	GTBO	PT Garda Tujuh Buana Tbk
13	HRUM	PT Harum Energy Tbk
14	ITMG	PT Indo Tambangraya Megah Tbk
15	KKGI	PT Resource Alam Indonesia Tbk
16	MBAP	PT Mitrabara Adiperdana Tbk
17	MYOH	PT Samindo Resources Tbk
18	PKPK	PT Perdana Karya Perkasa Tbk
19	PTBA	PT Tambang Batubara Bukit Asam Tbk
20	PTRO	PT Petrosea Tbk
21	SMMT	PT Golden Eagle Energy Tbk
22	TKGA	PT Permata Prima Sakti Tbk
23	TOBA	PT Toba Bara Sejahtera Tbk

Lampiran 2

Daftar Sampel Perusahaan Industri Pertambangan Sub Sektor Batu Bara Tahun 2013-2017

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

Lampiran 3

Hasil Perhitungan Masing-Masing Variabel

No	Tahun	Kode	Nama Perusahaan	Audit Delay	UP	ROA	DER
1	2012	ADRO	PT Adaro Energy Tbk	77	17,99	0,0573	1,23
2		ARII	PT Atlas Resources Tbk	156	14,88	-0,0373	1,07
3		ATPK	PT Bara Jaya Internasional Tbk	85	11,92	-0,111	2,44
4		BSSR	PT Baramulti Suksesarana Tbk	67	13,83	0,0935	2,82
5		BYAN	PT Bayan Resources Tbk	86	16,73	0,0288	1,7
6		DEWA	PT Darma Henwa Tbk	85	15,26	-0,0943	0,61
7		DOID	PT Delta Dunia Makmur Tbk	86	16,23	-0,0132	11,96
8		GEMS	PT Golden Energy Mines Tbk	78	15,05	0,052	0,19
9		HRUM	PT Harum Energy Tbk	84	15,47	0,3001	0,26
10		ITMG	PT Indo Tambangraya Megah Tbk	51	16,48	0,2897	0,49
11		KKGI	PT Resource Alam Indonesia Tbk	79	13,82	0,2273	0,42
12		MYOH	PT Samindo Resources Tbk	84	14,07	0,028	3,77
13		PKPK	PT Perdana Karya Perkasa Tbk	87	12,89	-0,0229	1,27
14		PTBA	PT Tambang Batubara Bukit Asam Tbk	59	16,36	0,2286	0,5
15		PTRO	PT Petrosea Tbk	63	15,45	0,0927	1,83
16		SMMT	PT Golden Eagle Energy Tbk	86	13,08	0,0298	0,08
17		TOBA	PT Toba Bara Sejahtera Tbk	85	14,74	0,0456	1,36
18	2013	ADRO	PT Adaro Energy Tbk	57	18,23	0,034	1,11
19		ARII	PT Atlas Resources Tbk	87	15,17	-0,0336	1,38
20		ATPK	PT Bara Jaya Internasional Tbk	85	14,21	0,0088	0,33
21		BSSR	PT Baramulti Suksesarana Tbk	66	14,49	0,0297	0,83
22		BYAN	PT Bayan Resources Tbk	87	16,77	-0,0352	2,48
23		DEWA	PT Darma Henwa Tbk	43	15,32	-0,1415	0,65
24		DOID	PT Delta Dunia Makmur Tbk	55	16,40	-0,0271	14,81
25		GEMS	PT Golden Energy Mines Tbk	49	15,21	0,0423	0,35
26		HRUM	PT Harum Energy Tbk	84	15,59	0,1032	0,22
27		ITMG	PT Indo Tambangraya Megah Tbk	48	16,65	0,1656	0,44

28		KKGI	PT Resource Alam Indonesia Tbk	77	14,08	0,1625	0,45
29		MYOH	PT Samindo Resources Tbk	73	14,41	0,0957	1,32
30		PKPK	PT Perdana Karya Perkasa Tbk	87	12,80	0,0009	1,06
31		PTBA	PT Tambang Batubara Bukit Asam Tbk	53	16,27	0,1588	0,55
32		PTRO	PT Petrosea Tbk	64	15,65	0,034	1,58
33		SMMT	PT Golden Eagle Energy Tbk	86	11,05	0,0309	0,35
34		TOBA	PT Toba Bara Sejahtera Tbk	80	15,16	0,1304	1,39
35	2014	ADRO	PT Adaro Energy Tbk	56	18,19	0,0286	0,97
36		ARII	PT Atlas Resources Tbk	89	15,25	-0,0726	2,16
37		ATPK	PT Bara Jaya Internasional Tbk	87	14,40	0,0295	0,53
38		BSSR	PT Baramulti Suksessarana Tbk	72	14,55	0,0152	0,86
39		BYAN	PT Bayan Resources Tbk	90	16,49	-0,1627	3,55
40		DEWA	PT Darma Henwa Tbk	49	15,30	0,0008	0,6
41		DOID	PT Delta Dunia Makmur Tbk	79	16,24	0,0171	8,85
42		GEMS	PT Golden Energy Mines Tbk	39	15,18	0,0341	0,27
43		HRUM	PT Harum Energy Tbk	89	15,52	0,0059	0,23
44		ITMG	PT Indo Tambangraya Megah Tbk	47	16,60	0,1531	0,45
45		KKGI	PT Resource Alam Indonesia Tbk	38	14,03	0,0804	0,38
46		MYOH	PT Samindo Resources Tbk	77	14,52	0,1321	1,02
47		PKPK	PT Perdana Karya Perkasa Tbk	86	12,62	-0,0938	1,07
48		PTBA	PT Tambang Batubara Bukit Asam Tbk	52	16,51	0,1363	0,71
49		PTRO	PT Petrosea Tbk	64	15,58	0,0048	1,43
50		SMMT	PT Golden Eagle Energy Tbk	86	13,49	-0,0048	0,58
51	TOBA	PT Toba Bara Sejahtera Tbk	68	15,13	0,1191	1,11	
52	2015	ADRO	PT Adaro Energy Tbk	58	18,22	0,0253	0,78
53		ARII	PT Atlas Resources Tbk	89	15,45	-0,0738	3,29
54		ATPK	PT Bara Jaya Internasional Tbk	90	14,39	-0,0911	0,76
55		BSSR	PT Baramulti Suksessarana Tbk	41	14,75	0,1517	0,66
56		BYAN	PT Bayan Resources Tbk	90	16,44	-0,0872	4,45
57		DEWA	PT Darma Henwa Tbk	63	15,51	0,0012	0,66
58		DOID	PT Delta Dunia Makmur Tbk	66	16,32	-0,01	8,79
59		GEMS	PT Golden Energy Mines Tbk	45	15,51	0,0057	0,49

60		HRUM	PT Harum Energy Tbk	89	15,53	-0,0499	0,11
61		ITMG	PT Indo Tambangraya Megah Tbk	47	16,66	0,0536	0,41
62		KKGI	PT Resource Alam Indonesia Tbk	39	14,18	0,0576	0,28
63		MYOH	PT Samindo Resources Tbk	63	14,68	0,1534	0,73
64		PKPK	PT Perdana Karya Perkasa Tbk	109	12,05	-0,3617	1,04
65		PTBA	PT Tambang Batubara Bukit Asam Tbk	58	16,64	0,1206	0,82
66		PTRO	PT Petrosea Tbk	74	15,65	-0,0298	1,39
67		SMMT	PT Golden Eagle Energy Tbk	89	13,48	-0,085	0,79
68		TOBA	PT Toba Bara Sejahtera Tbk	82	15,24	0,0911	0,82
69	2016	ADRO	PT Adaro Energy Tbk	56	18,29	0,0522	0,72
70		ARII	PT Atlas Resources Tbk	88	15,31	-0,0354	3,91
71		ATPK	PT Bara Jaya Internasional Tbk	90	14,38	-0,0648	0,96
72		BSSR	PT Baramulti Suksessarana Tbk	37	14,69	0,149	0,44
73		BYAN	PT Bayan Resources Tbk	89	16,20	-0,0328	4,84
74		DEWA	PT Darma Henwa Tbk	74	15,46	0,0003	0,78
75		DOID	PT Delta Dunia Makmur Tbk	74	16,21	0,0302	6,33
76		GEMS	PT Golden Energy Mines Tbk	56	15,42	0,0468	0,46
77		HRUM	PT Harum Energy Tbk	89	15,45	0,0336	0,11
78		ITMG	PT Indo Tambangraya Megah Tbk	52	16,54	0,0592	0,34
79		KKGI	PT Resource Alam Indonesia Tbk	62	14,06	0,0732	0,16
80		MYOH	PT Samindo Resources Tbk	117	14,53	0,0995	0,52
81		PKPK	PT Perdana Karya Perkasa Tbk	88	12,01	-0,0239	1,07
82		PTBA	PT Tambang Batubara Bukit Asam Tbk	66	16,66	0,0612	0,8
83		PTRO	PT Petrosea Tbk	66	15,47	-0,0114	1,3
84		SMMT	PT Golden Eagle Energy Tbk	83	13,40	-0,0277	0,73
85		TOBA	PT Toba Bara Sejahtera Tbk	89	15,04	0,0372	0,73

Lampiran 4

Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit_Delay	85	37,00	156,00	73,1176	19,65622
Uk_Perusahaan	85	62.665.000.000	86.522.257.000.000	10.136.852.000.000	1,38555
ROA	85	-,36	,30	,0320	,09804
DER	85	,08	14,81	1,6064	2,46479
Valid N (listwise)	85				

Lampiran 5

Hasil Uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

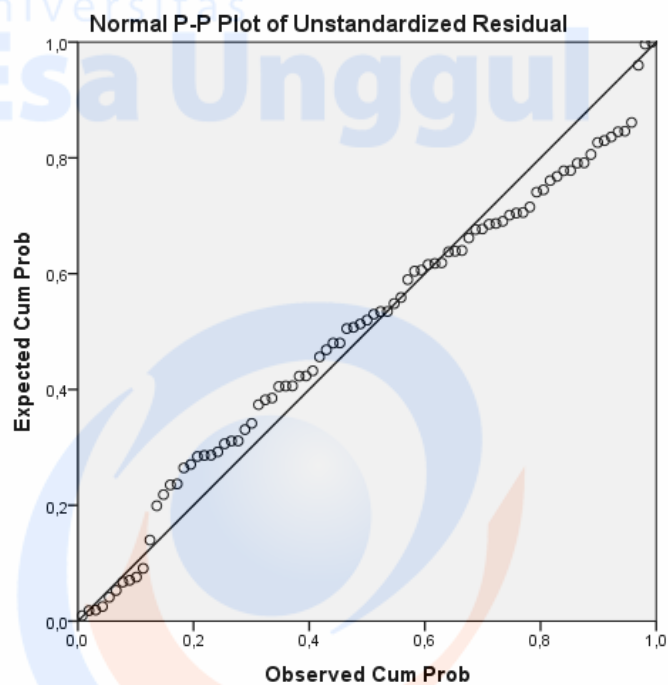
		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	17,20487398
	Absolute	,107
Most Extreme Differences	Positive	,107
	Negative	-,088
Kolmogorov-Smirnov Z		,986
Asymp. Sig. (2-tailed)		,286

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6

Hasil Uji Normalitas Data *Probability Plot*



Lampiran 7

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	134,369	22,017		6,103	,000		
Uk_Perusahaan	-3,945	1,474	-,278	-2,676	,009	,876	1,141
ROA	-65,245	20,962	-,325	-3,113	,003	,865	1,156
DER	,541	,825	,068	,656	,514	,883	1,133

a. Dependent Variable: Audit_Delay

Lampiran 8

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,484 ^a	,234	,205	17,52059	2,116

a. Predictors: (Constant), DER, Uk_Perusahaan, ROA

b. Dependent Variable: Audit_Delay

Lampiran 9

Ringkasan Hasil Uji Autokorelasi

Uji Auto Korelasi menggunakan Durbin Watson			
No.	Nama/Label	Keterangan	Nilai / Jumlah
1	T	Jumlah Sampel (n)	85
2	K	Jumlah Variabel	3
3	DW	Nilai Durbin Watson	2,116
4	(4-dU)	Formula	2,279
5	dL	Batas bawah Durbin Watson	1,5752
6	dU	Batas atas Durbin Watson	1,7210

Lampiran 10

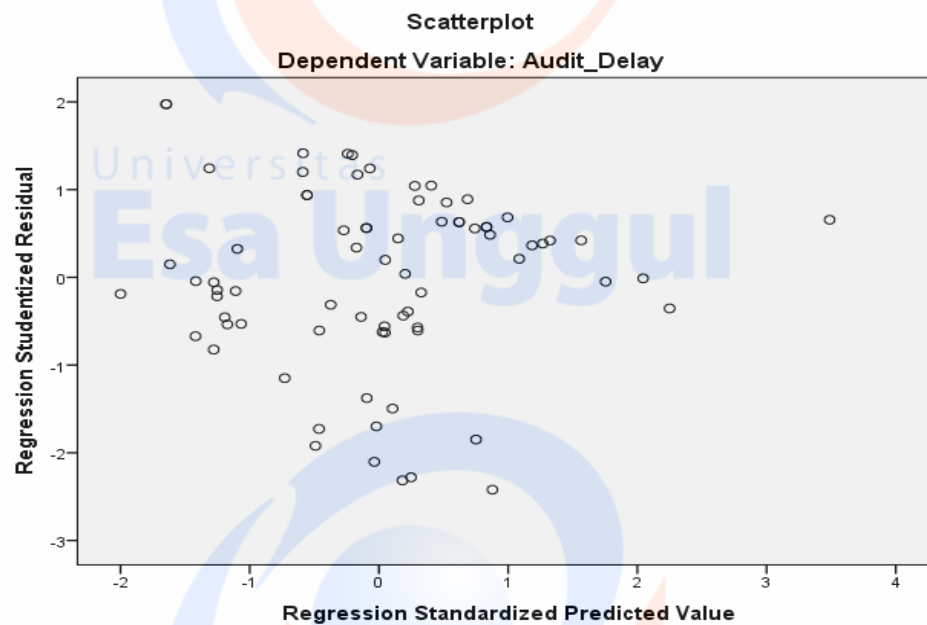
Hasil Uji Heteroskedastisitas

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.397	15.465		.672	.503
	Uk_Perusahaan	.130	1.035	.015	.126	.900
	ROA	4.715	14.724	.038	.320	.750
	DER	-.239	.580	-.049	-.412	.681

a. Dependent Variable: Abs_Residual

Lampiran 11

Diagram Scatterplot



Lampiran 12

Hasil Uji F (Uji Simultan)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7590,178	3	2530,059	8,242	,000 ^b
	Residual	24864,646	81	306,971		
	Total	32454,824	84			

a. Dependent Variable: Audit_Delay

b. Predictors: (Constant), DER, Uk_Perusahaan, ROA

Lampiran 13

Hasil Uji T (Uji Parsial)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	134,369	22,017		6,103	,000
	Uk_Perusahaan	-3,945	1,474	-,278	-2,676	,009
	ROA	-65,245	20,962	-,325	-3,113	,003
	DER	,541	,825	,068	,656	,514

a. Dependent Variable: Audit_Delay

Lampiran 14

Hasil Uji Regresi Determinasi (Adjusted R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,484 ^a	,234	,205	17,52059	2,116

a. Predictors: (Constant), DER, Uk_Perusahaan, ROA

b. Dependent Variable: Audit_Delay

Lampiran 15

Hasil Analisis Regresi Linear Berganda

Model		Coefficients ^a				Sig.
		Unstandardized Coefficients		Standardized Coefficients	t	
		B	Std. Error	Beta		
1	(Constant)	134,369	22,017		6,103	,000
	Uk_Perusahaan	-3,945	1,474	-,278	-2,676	,009
	ROA	-65,245	20,962	-,325	-3,113	,003
	DER	,541	,825	,068	,656	,514

a. Dependent Variable: Audit_Delay