

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

TAHUN	KODE	VARIABEL INDEPENDEN					VARIABEL DEPENDEN
		UKURAN PERUSAHAAN	ROA	DER	KOMITE AUDIT	UKURAN KAP	AUDIT DELAY
2012	ADRO	31,80100046	0,106649238	1,23443584	3	1	77
	AR II	28,69308883	-0,046940038	0,517540663	3	1	156
	ATPK	34,91620016	-0,110990434	2,441707794	3	0	86
	BSSR	27,92899425	0,092678595	2,441707794	0	1	67
	BUMI	31,8953383	-0,081128338	17,75387677	3	0	86
	BYAN	30,40864049	-0,007617324	2,261723391	3	1	86
	DEWA	29,0778768	-0,12161699	0,606433392	3	0	85
	DOID	30,04827184	-0,015260485	11,95733815	3	0	86
	GEMS	28,86658735	0,0636523	0,185722039	3	1	41
	HRUM	29,28134029	0,395458914	0,25662562	3	1	84
	ITMG	30,29964668	0,396391823	0,487628402	4	1	51
	KKGI	27,63477464	0,343437043	0,416141191	3	1	79
	MYOH	27,88766213	0,123595916	3,768666792	3	0	85
	PKPK	26,7056388	-0,049906569	1,267298857	3	0	87
	PTBA	30,17490248	0,307297733	0,496617057	3	1	59
	PTRO	29,26468424	0,119992374	1,82845854	3	1	63
SMMT	26,8974254	0,033060382	0,076602326	3	1	86	
TOBA	28,55882976	0,077531657	1,357277332	3	1	85	
2013	ADRO	32,03869271	0,063004072	1,107599586	3	1	59
	AR II	28,98010193	-0,049545033	1,377342176	3	0	87
	ATPK	37,43764333	0,010943587	0,328323931	3	0	86
	BSSR	28,29421532	0,042268634	0,82608658	3	1	66
	BUMI	32,07802332	-0,106403297	-24,11829570	3	0	87
	BYAN	30,58058323	-0,043178142	2,482981973	3	1	87
	DEWA	29,12577173	-0,17042589	0,646758024	3	0	45
	DOID	30,21018633	-0,026055578	14,81266982	3	0	57
	GEMS	29,02289826	0,058175389	0,354808588	3	1	51
	HRUM	29,39887905	0,131234597	0,216837567	3	1	84
	ITMG	30,46239715	0,230542905	0,444657132	4	1	50
	KKGI	27,88806587	0,236949595	0,446307851	3	1	77
	MYOH	28,22755732	0,12920318	1,321261268	3	0	73
	PKPK	26,61366287	-0,018543831	1,064125056	3	0	87
	PTBA	30,08865548	0,210784391	0,546321698	4	1	55
	PTRO	29,45672309	0,054190346	1,577448678	3	1	64

	SMMT	27,16365454	0,032472111	0,349876401	3	1	86
	TOBA	28,88797486	0,161730635	1,38845009	3	1	80
2014	ADRO	32,01036642	0,05072932	0,968494985	3	1	58
	AR II	29,07062246	-0,088562844	2,159106151	2	0	90
	ATPK	37,64518032	0,041919134	0,529492569	3	0	88
	BSSR	28,36311957	0,031147452	0,863430736	2	0	72
	BUMI	31,67886223	-0,067336854	-7,17261356	3	0	177
	BYAN	30,30178505	-0,172472128	3,546029888	3	1	90
	DEWA	29,11858888	0,01698759	0,590979069	3	0	51
	DOID	30,05503961	0,031089982	9,689855067	3	0	79
	GEMS	28,99878364	0,048140424	0,272443224	3	1	79
	HRUM	29,34059422	0,01594294	0,228704935	3	1	89
	ITMG	30,42234237	0,20057856	0,481420271	4	1	49
	KKGI	27,90978934	0,120509468	0,438475742	3	0	40
	MYOH	28,3395972	0,186073464	1,024396668	3	1	77
	PKPK	26,43975667	-0,117812877	1,109460074	3	0	86
	PTBA	30,32973527	0,16243962	0,743164227	4	1	54
	PTRO	29,39207841	0,044959507	1,433012214	3	1	64
SMMT	27,30940216	-0,004830648	0,583539895	3	1	86	
TOBA	28,95043155	0,178108143	1,11871132	3	1	68	
2015	ADRO	32,04016774	0,046986144	0,777080998	3	1	60
	AR II	29,20973624	-0,075403148	3,286756187	2	0	90
	ATPK	37,73525348	-0,092374087	0,755187995	3	0	91
	BSSR	28,50592203	0,225027645	0,656741671	3	0	43
	BUMI	31,47741788	-0,601178128	-2,16846107	3	0	263
	BYAN	30,19116391	-0,072700515	4,447558354	3	1	90
	DEWA	29,26908326	0,01724770	0,659462833	3	0	63
	DOID	30,07115934	-0,006947283	8,785825765	3	0	66
	GEMS	29,26017544	0,004522935	0,49353516	3	1	47
	HRUM	29,28946288	-0,046998568	0,108390002	3	1	90
	ITMG	30,41945351	0,118338746	0,411962275	4	1	47
	KKGI	27,93805058	0,092194893	0,283742567	3	0	41
	MYOH	28,43042076	0,207699233	0,72722955	3	1	63
	PKPK	25,86257905	-0,380614722	1,042730547	3	0	110
	PTBA	30,45798219	0,157676644	0,818999462	4	1	60
	PTRO	29,40052672	-0,022524026	1,385994828	3	1	74
SMMT	27,29244583	-0,084988962	0,785930572	3	1	89	
TOBA	28,99079611	0,138520984	0,820364334	3	1	82	
	ADRO	32,10417927	0,08379308	0,722784017	3	1	58

2016	AR II	29,12064459	-0,058700756	4,866937992	3	0	88
	ATPK	37,65898314	-0,17342568	1,151329879	3	0	90
	BSSR	28,53604095	-0,17342568	0,444747415	3	0	39
	BUMI	31,36106829	-0,003024966	-2,11398368	3	0	76
	BYAN	30,03620702	0,035774447	3,383111304	4	1	89
	DEWA	29,2648941	0,00725043	0,693866936	3	0	74
	DOID	30,10370811	0,068810399	5,976232942	3	0	74
	GEMS	29,25522431	0,12952243	0,425607252	3	1	58
	HRUM	29,34553655	0,071103425	0,163001096	3	1	89
	ITMG	30,41940723	0,158697528	0,333206969	4	1	82
	KKGI	27,9133771	0,148820393	0,169400472	3	0	62
	MYOH	28,31336427	0,200014055	0,37004591	3	1	87
	PKPK	25,78397788	-0,139838415	1,259823677	3	0	88
	PTBA	30,55293321	0,145176768	0,760430347	3	1	66
	PTRO	29,29609396	-0,022360043	1,308168426	3	1	66
	SMMT	27,17963092	-0,028710297	0,670395108	3	1	83
TOBA	28,88797486	0,099332451	0,770546131	3	1	89	
2017	ADRO	32,15626094	0,136411938	0,665388121	3	1	59
	AR II	29,11963312	-0,02181896	7,224695084	3	0	88
	ATPK	27,63586145	-0,309523295	1,531259716	3	0	172
	BSSR	28,67726663	0,531502423	0,401938139	3	0	50
	BUMI	31,5446461	0,083788753	11,90897744	3	0	87
	BYAN	30,11939179	0,472633396	0,723829629	4	1	85
	DEWA	29,3254596	0,026947981	0,765746762	3	0	122
	DOID	30,18130476	0,09169248	4,337202769	3	0	60
	GEMS	29,71042256	0,283346911	1,020646092	3	1	58
	HRUM	29,45951981	0,158955424	0,160617979	3	1	87
	ITMG	30,54376118	0,266478884	0,418022855	4	1	53
	KKGI	27,98397545	0,186923698	0,185440281	3	0	59
	MYOH	28,24265935	0,125060081	0,326957216	3	1	79
	PKPK	25,64589509	-0,142090047	1,31551369	3	0	88
	PTBA	30,72149441	0,275965342	0,593297529	3	1	67
	PTRO	29,40908092	0,024709049	1,446825552	3	1	59
SMMT	27,31035282	0,055229426	2,82829E-11	3	0	80	
TOBA	29,18267813	0,172807739	7,25053E-08	3	1	87	

LAMPIRAN 3

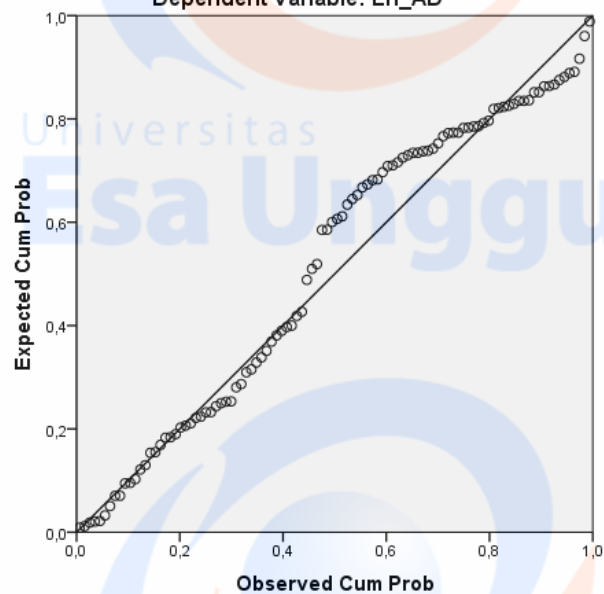
Hasil Uji Regresi

Descriptive Statistics

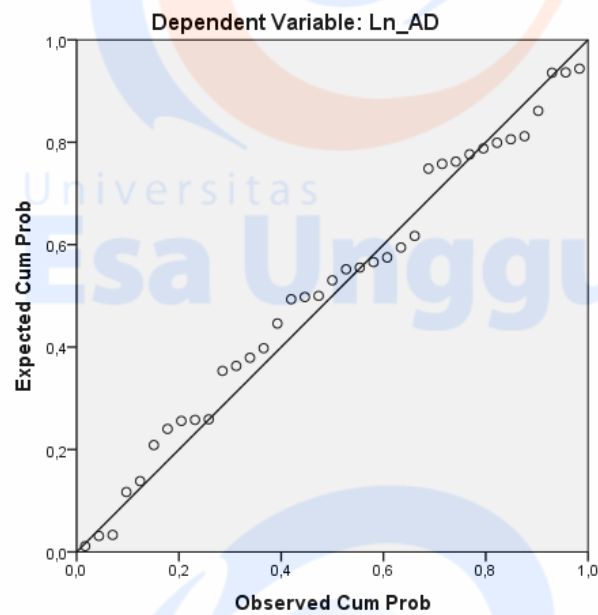
	N	Minimum	Maximum	Mean	Std. Deviation
UP	50	26,43	30,72	28,6188	,99861
PROFIT	50	-,18	,31	,0688	,11401
SOLVA	50	,08	1,82	,7434	,45661
KA	50	3,00	4,00	3,0200	,14142
UKAP	50	0,00	1,00	,6600	,47852
AD	50	39,00	90,00	71,8000	15,41799
Valid N (listwise)	50				

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Ln_AD



Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		37
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,18337357
Most Extreme Differences	Absolute	,089
	Positive	,062
	Negative	-,089
Kolmogorov-Smirnov Z		,542
Asymp. Sig. (2-tailed)		,931

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	8,906	4,181		2,130	,041		
Ln_UP	-1,682	1,233	-,225	-1,364	,182	,774	1,292
Ln_PROFIT	-,013	,032	-,063	-,423	,675	,958	1,044
Ln_SOLVA	-,042	,045	-,144	-,940	,354	,893	1,119
KA	,229	,204	,166	1,119	,272	,962	1,040
UKAP	,296	,080	,588	3,683	,001	,828	1,207

a. Dependent Variable: Ln_AD

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,588 ^a	,346	,241	,19761	2,637

a. Predictors: (Constant), UKAP, Ln_SOLVA, KA, Ln_PROFIT, Ln_UP

b. Dependent Variable: Ln_AD

Sumber: diolah

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,641	5	,128	3,285	,017 ^b
Residual	1,211	31	,039		
Total	1,852	36			

a. Dependent Variable: Ln_AD

b. Predictors: (Constant), UKAP, Ln_SOLVA, KA, Ln_PROFIT, Ln_UP

