

LAMPIRAN I

Data Audit Report Lag Tahun 2015-2017

No	Kode Saham	Tahun	Audit Report Lag		
			Tanggal Lap. Keuangan	Tanggal Lap. Audit	Selisih Hari
1	INTP	2015	31-Dec-15	7-Mar-16	66
		2016	31-Dec-16	5-Mar-17	64
		2017	31-Dec-17	10-Mar-18	70
2	SMBR	2015	31-Dec-15	14-Feb-16	45
		2016	31-Dec-16	13-Feb-17	44
		2017	31-Dec-17	15-Feb-18	46
3	SMCB	2015	31-Dec-15	17-Feb-16	48
		2016	31-Dec-16	17-Feb-17	48
		2017	31-Dec-17	22-Feb-18	53
4	SMGR	2015	31-Dec-15	14-Feb-16	45
		2016	31-Dec-16	13-Feb-17	44
		2017	31-Dec-17	15-Feb-18	46
5	ARNA	2015	31-Dec-15	18-Feb-16	49
		2016	31-Dec-16	18-Feb-17	49
		2017	31-Dec-17	29-Feb-18	60
6	TOTO	2015	31-Dec-15	20-Mar-16	79
		2016	31-Dec-16	25-Mar-17	84
		2017	31-Dec-17	29-Mar-18	89
7	BTON	2015	31-Dec-15	24-Mar-16	83
		2016	31-Dec-16	25-Mar-17	84
		2017	31-Dec-17	24-Mar-18	84
8	CTBN	2015	31-Dec-15	21-Mar-16	80
		2016	31-Dec-16	20-Mar-17	79
		2017	31-Dec-17	21-Mar-18	81
9	INAI	2015	31-Dec-15	21-Mar-16	80
		2016	31-Dec-16	20-Mar-17	79
		2017	31-Dec-17	28-Mar-18	88
10	BUDI	2015	31-Dec-15	21-Mar-16	80
		2016	31-Dec-16	20-Mar-17	79
		2017	31-Dec-17	21-Mar-18	81

11	DPNS	2015	31-Dec-15	25-Mar-16	84
		2016	31-Dec-16	25-Mar-17	84
		2017	31-Dec-17	30-Mar-18	90
12	SRSN	2015	31-Dec-15	10-Mar-16	69
		2016	31-Dec-16	27-Mar-17	86
		2017	31-Dec-17	11-Mar-18	71
13	TPIA	2015	31-Dec-15	24-Mar-16	83
		2016	31-Dec-16	9-Mar-17	68
		2017	31-Dec-17	23-Mar-18	83
14	UNIC	2015	31-Dec-15	28-Feb-16	59
		2016	31-Dec-16	18-Mar-17	77
		2017	31-Dec-17	28-Mar-18	88
15	AKPI	2015	31-Dec-15	19-Mar-16	78
		2016	31-Dec-16	9-Apr-17	99
		2017	31-Dec-17	17-Mar-18	77
16	APLI	2015	31-Dec-15	19-Mar-16	78
		2016	31-Dec-16	20-Mar-17	79
		2017	31-Dec-17	28-Mar-18	88
17	IGAR	2015	31-Dec-15	14-Feb-16	45
		2016	31-Dec-16	9-Feb-17	40
		2017	31-Dec-17	19-Feb-18	50
18	IPOL	2015	31-Dec-15	7-Mar-16	66
		2016	31-Dec-16	13-Mar-17	72
		2017	31-Dec-17	23-Mar-18	83
19	ALDO	2015	31-Dec-15	18-Mar-16	77
		2016	31-Dec-16	18-Mar-17	77
		2017	31-Dec-17	18-Mar-18	78
20	INKP	2015	31-Dec-15	19-Mar-16	78
		2016	31-Dec-16	24-Mar-17	83
		2017	31-Dec-17	24-Mar-18	84

Sumber: Data diolah penulis, 2018

LAMPIRAN II

Data Ukuran Komite Audit Tahun 2015-2017

No	Kode Saham	Tahun	Jumlah Seluruh Komite Audit
1	INTP	2015	3
		2016	3
		2017	3
2	SMBR	2015	3
		2016	3
		2017	3
3	SMCB	2015	3
		2016	3
		2017	3
4	SMGR	2015	4
		2016	5
		2017	4
5	ARNA	2015	4
		2016	4
		2017	4
6	TOTO	2015	3
		2016	3
		2017	3
7	BTON	2015	3
		2016	3
		2017	3
8	CTBN	2015	3
		2016	3
		2017	3
9	INAI	2015	3
		2016	3
		2017	3
10	BUDI	2015	3
		2016	3
		2017	3
11	DPNS	2015	3

		2016	3
		2017	3
12	SRSN	2015	3
		2016	3
		2017	3
13	TPIA	2015	3
		2016	3
		2017	3
14	UNIC	2015	3
		2016	3
		2017	3
15	AKPI	2015	3
		2016	3
		2017	3
16	APLI	2015	3
		2016	3
		2017	3
17	IGAR	2015	3
		2016	3
		2017	3
18	IPOL	2015	3
		2016	3
		2017	3
19	ALDO	2015	3
		2016	3
		2017	3
20	INKP	2015	3
		2016	3
		2017	3

Sumber: Data diolah penulis, 2017

LAMPIRAN III

Data Proporsi Dewan Komisaris Independen Tahun 2015-2017

No	Kode Saham	Tahun	Dewan Komisaris Independen		
			Jumlah Dewan Komisaris Independen	Jumlah total anggota Dewan Komisaris Independen	Proporsi
1	INTP	2015	3	7	0.429
		2016	3	7	0.429
		2017	3	7	0.429
2	SMBR	2015	1	5	0.200
		2016	1	5	0.200
		2017	3	5	0.600
3	SMCB	2015	3	7	0.429
		2016	3	6	0.500
		2017	3	7	0.429
4	SMGR	2015	2	6	0.333
		2016	3	7	0.429
		2017	2	7	0.286
5	ARNA	2015	3	6	0.500
		2016	3	6	0.500
		2017	3	6	0.500
6	TOTO	2015	1	4	0.250
		2016	2	5	0.400
		2017	2	5	0.400
7	BTON	2015	1	2	0.500
		2016	1	2	0.500
		2017	1	2	0.500
8	CTBN	2015	2	6	0.333
		2016	2	6	0.333
		2017	2	6	0.333
9	INAI	2015	2	4	0.500
		2016	2	4	0.500
		2017	2	4	0.500

10	BUDI	2015	1	3	0.333
		2016	1	3	0.333
		2017	1	3	0.333
11	DPNS	2015	1	3	0.333
		2016	1	3	0.333
		2017	1	3	0.333
12	SRSN	2015	3	8	0.375
		2016	3	8	0.375
		2017	3	8	0.375
13	TPIA	2015	4	7	0.571
		2016	4	7	0.571
		2017	4	7	0.571
14	UNIC	2015	2	7	0.286
		2016	1	6	0.167
		2017	1	6	0.167
15	AKPI	2015	2	6	0.333
		2016	2	6	0.333
		2017	2	6	0.333
16	APLI	2015	1	3	0.333
		2016	1	3	0.333
		2017	1	3	0.333
17	IGAR	2015	1	3	0.333
		2016	1	3	0.333
		2017	1	2	0.500
18	IPOL	2015	1	3	0.333
		2016	1	3	0.333
		2017	1	3	0.333
19	ALDO	2015	1	3	0.333
		2016	1	3	0.333
		2017	1	3	0.333
20	INKP	2015	5	10	0.500
		2016	5	10	0.500
		2017	3	7	0.429

Sumber: Data diolah penulis, 2018

LAMPIRAN IV

Data Ukuran Perusahaan Tahun 2015-2017

No	Kode Saham	Tahun	Ukuran Perusahaan		
				Total Aset	Logaritma Natural
1	INTP	2015	Rp	26,607,241,000,000	30.912
		2016	Rp	28,884,973,000,000	30.994
		2017	Rp	27,638,360,000,000	30.950
2	SMBR	2015	Rp	2,711,416,335,000	28.628
		2016	Rp	2,926,360,857,000	28.705
		2017	Rp	3,268,667,933,000	28.815
3	SMCB	2015	Rp	14,894,990,000,000	30.332
		2016	Rp	17,195,352,000,000	30.476
		2017	Rp	17,321,565,000,000	30.483
4	SMGR	2015	Rp	30,792,884,092,000	31.058
		2016	Rp	34,314,666,027,000	31.167
		2017	Rp	38,153,118,932,000	31.273
5	ARNA	2015	Rp	1,135,244,802,060	27.758
		2016	Rp	1,259,175,442,875	27.861
		2017	Rp	1,430,779,475,454	27.989
6	TOTO	2015	Rp	1,430,779,475,454	27.989
		2016	Rp	2,027,288,693,678	28.338
		2017	Rp	2,439,540,859,205	28.523
7	BTON	2015	Rp	176,136,296,407	25.895
		2016	Rp	174,157,547,015	25.883
		2017	Rp	183,116,245,288	25.933
8	CTBN	2015	Rp	3,343,308,378,049	28.838
		2016	Rp	3,248,684,212,500	28.809
		2017	Rp	3,203,886,472,222	28.795
9	INAI	2015	Rp	765,881,409,376	27.364
		2016	Rp	897,281,657,710	27.523
		2017	Rp	1,330,259,296,537	27.916
10	BUDI	2015	Rp	2,382,875,000,000	28.499
		2016	Rp	2,476,982,000,000	28.538
		2017	Rp	3,265,953,000,000	28.815

11	DPNS	2015	Rp	256,372,669,050	26.270
		2016	Rp	268,877,322,944	26.318
		2017	Rp	274,483,110,371	26.338
12	SRSN	2015	Rp	420,782,548,000	26.765
		2016	Rp	463,347,124,000	26.862
		2017	Rp	574,073,314,000	27.076
13	TPIA	2015	Rp	23,261,439,024,390	30.778
		2016	Rp	24,043,875,000,000	30.811
		2017	Rp	25,866,472,222,222	30.884
14	UNIC	2015	Rp	3,282,130,591,698	28.820
		2016	Rp	2,936,046,454,240	28.708
		2017	Rp	3,068,663,262,500	28.752
15	AKPI	2015	Rp	2,084,567,189,000	28.366
		2016	Rp	2,227,042,590,000	28.432
		2017	Rp	2,883,143,132,000	28.690
16	APLI	2015	Rp	303,594,490,546	26.439
		2016	Rp	273,126,657,794	26.333
		2017	Rp	308,620,387,248	26.455
17	IGAR	2015	Rp	314,746,644,499	26.475
		2016	Rp	349,894,783,575	26.581
		2017	Rp	383,936,040,590	26.674
18	IPOL	2015	Rp	3,382,550,448,294	28.850
		2016	Rp	3,550,444,332,920	28.898
		2017	Rp	3,873,361,079,445	28.985
19	ALDO	2015	Rp	301,479,232,221	26.432
		2016	Rp	356,814,265,668	26.600
		2017	Rp	366,010,819,198	26.626
20	INKP	2015	Rp	82,607,217,666,000	32.045
		2016	Rp	81,099,756,120,000	32.027
		2017	Rp	97,094,893,540,000	32.207

Sumber: Data diolah penulis, 2018

LAMPIRAN V

Data Kualitas Audit Tahun 2015-2017

No	Kode Saham	Tahun	Nama KAP	Kualitas Audit
1	INTP	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
2	SMBR	2015	Doli, Bambang,Sulistiyanto, Dadang & Ali	0
		2016	Doli, Bambang,Sulistiyanto, Dadang & Ali	0
		2017	Doli, Bambang,Sulistiyanto, Dadang & Ali	0
3	SMCB	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
4	SMGR	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
5	ARNA	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
6	TOTO	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
7	BTON	2015	RSM AAJ	0
		2016	RSM AAJ	0
		2017	RSM	0
8	CTBN	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
9	INAI	2015	PKF	0
		2016	PKF	0
		2017	PKF	0

10	BUDI	2015	MOOR STEPHENS	0
		2016	MOOR STEPHENS	0
		2017	MOOR STEPHENS	0
11	DPNS	2015	PKF	0
		2016	PKF	0
		2017	PKF	0
12	SRSN	2015	RSM AAJ	0
		2016	RSM AAJ	0
		2017	RSM	0
13	TPIA	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
14	UNIC	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
15	AKPI	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
16	APLI	2015	Ernst & Young	1
		2016	Ernst & Young	1
		2017	Ernst & Young	1
17	IGAR	2015	HGK	0
		2016	HGK	0
		2017	HGK	0
18	IPOL	2015	RSM AAJ	0
		2016	RSM AAJ	0
		2017	RSM	0
19	ALDO	2015	ARSYAD & REKAN	0
		2016	ARSYAD & REKAN	0
		2017	ARSYAD & REKAN	0
20	INKP	2015	MAZARS	0
		2016	Y. Santosa & Rekan	0
		2017	Y. Santosa & Rekan	0

Sumber: Data diolah penulis, 2018

LAMPIRAN VI
Hasil Output SPSS 21

A. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit	75	3	5	3.32	.681
Dewan Komisaris Independen	75	.167	.600	.37804	.107023
Ukuran Perusahaan	75	25.883	32.207	28.64887	1.661026
Kualitas Auditor	75	0	1	.49	.503
Audit Report Lag	75	40	244	80.27	33.104
Valid N (listwise)	75				

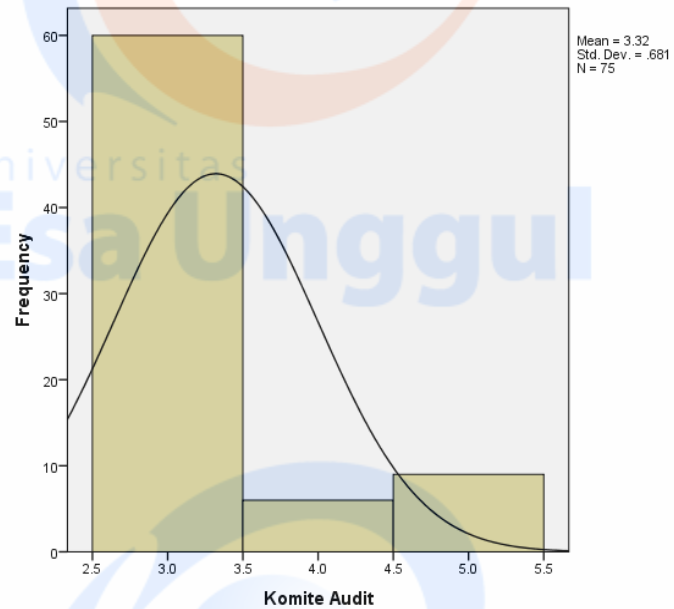
B. Uji Asumsi Klasik

1. Hasil Uji Normalitas 1

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	13.40553431
Most Extreme Differences	Absolute Positive	.165
	Negative	-.165
Kolmogorov-Smirnov Z		1.279
Asymp. Sig. (2-tailed)		.076

a. Test distribution is Normal.
b. Calculated from data.

2. Hasil Screening Data Sampel Variabel X3



3. Hasil Uji Normalitas 2

a) Uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

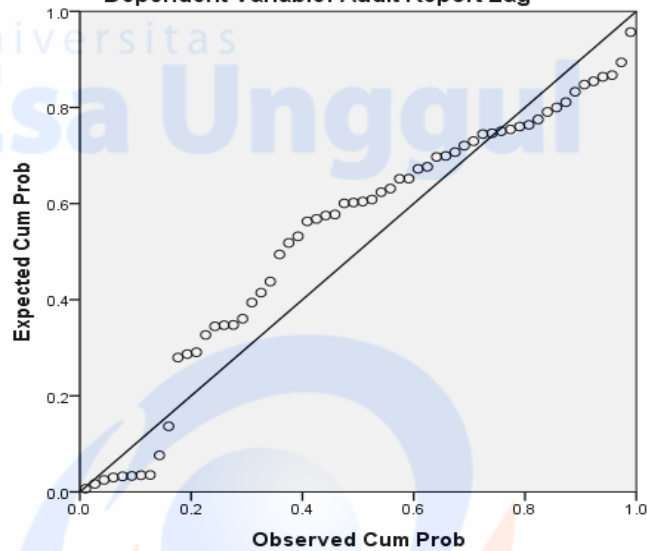
		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	13.44148358
	Absolute	.168
Most Extreme Differences	Positive	.102
	Negative	-.168
Kolmogorov-Smirnov Z		1.299
Asymp. Sig. (2-tailed)		.068

a. Test distribution is Normal.

b. Calculated from data.

b) Grafik Normal P-Plot

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Audit Report Lag



4. Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	246.128	43.609		5.644	.000		
1 SQRT_Komite audit	-77.528	19.883	-.484	-3.899	.000	.876	1.141
Dewan Komisaris Independen	8.248	18.485	.054	.446	.657	.937	1.067
Ukuran Perusahaan	-1.512	1.129	-.174	-1.339	.186	.800	1.250
Kualitas Auditor	3.594	4.069	.117	.883	.381	.776	1.288

a. Dependent Variable: Audit Report Lag

5. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.506 ^a	.256	.202	13.884	1.482

a. Predictors: (Constant), Kualitas Auditor, Dewan Komisaris Independen, SQRT_Komite audit, Ukuran Perusahaan

b. Dependent Variable: Audit Report Lag

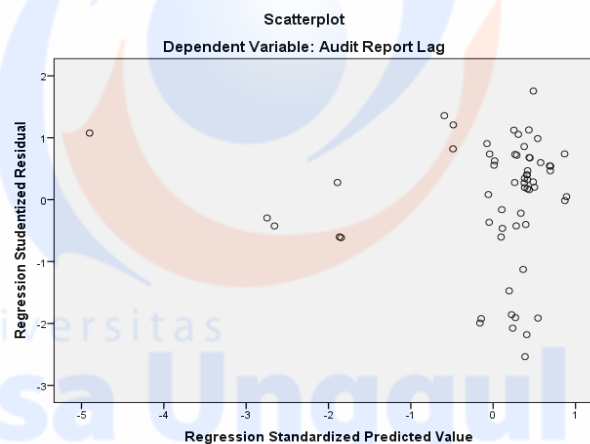
6. Hasil Uji Heteroskedastisitas

a) Uji Glejser

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients	Beta		
	B	Std. Error				
(Constant)	.144	25.790			.006	.996
SQRT_Komite audit	-8.030	11.759	-.094		-.683	.498
1 Dewan Komisaris Independen	.299	10.932	.004		.027	.978
Ukuran Perusahaan	.926	.668	.201		1.386	.171
Kualitas Auditor	-4.044	2.407	-.247		-1.681	.099

a. Dependent Variable: ARL2

b) Grafik Scatterplot



C. Uji Kesesuaian Model

1. Uji Koefisien Determinasi

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.506 ^a	.256	.202	13.884

a. Predictors: (Constant), Kualitas Auditor, Dewan Komisaris

Independen, SQRT_Komite audit, Ukuran Perusahaan

b. Dependent Variable: Audit Report Lag

2. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3654.857	4	913.714	4.740	.002 ^b
	Residual	10602.793	55	192.778		
	Total	14257.650	59			

a. Dependent Variable: Audit Report Lag

b. Predictors: (Constant), Kualitas Auditor, Dewan Komisaris Independen, SQRT_Komite audit, Ukuran Perusahaan

D. Uji Hipotesis

1. Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	246.128	43.609		5.644	.000
	SQRT_Komite audit	-77.528	19.883	-.484	-3.899	.000
1	Dewan Komisaris Independen	8.248	18.485	.054	.446	.657
	Ukuran Perusahaan	-1.512	1.129	-.174	-1.339	.186
	Kualitas Auditor	3.594	4.069	.117	.883	.381

a. Dependent Variable: Audit Report Lag