

DAFTAR LAMPIRAN

Lampiran 1

No	Nama Perusahaan	Kode Perusahaan
1	Tiga Pilar Sejahtera Food, Tbk	AISA
2	Tri Banyan Tirta, Tbk	ALTO
3	Cahaya Kalbar, Tbk	CEKA
4	Delta Djakarta, Tbk	DLTA
5	Indofood CBP Sukses Makmur, Tbk	ICBP
6	Indofood Sukses Makmur, Tbk	INDF
7	Multi Bintang Indonesia, Tbk	MLBI
8	Mayora Indah, Tbk	MYOR
9	Nippon Indosari Corpindo, Tbk	ROTI
10	Sekar Bumi, Tbk	SKBM
11	Sekar Laut, Tbk	SKLT
12	Siantar Top, Tbk	STTP
13	Ultrajaya Milk Industry & Trading Company, Tbk	ULTJ
14	Prashida Aneka Niaga, Tbk	PSDN

Data Sampel

Lampiran 2

Hasil Olahan Data ROA, DER, Ukuran KAP dan Audit Delay Tahun 2013

Hasil olahan data ROA, DER, KAP dan AD Tahun 2013					
No	Kode	ROA	DER	KAP	ARL/AD
1	AISA	6,91	1,13	0	105
2	ALTO	0,80	1,77	0	162
3	CEKA	6,08	1,02	1	66
4	DLTA	31,20	0,28	1	86
5	ICBP	10,51	0,60	1	76
6	INDF	4,38	1,04	1	76
7	MLBI	65,72	0,88	1	73
8	MYOR	10,90	1,47	0	85
9	ROTI	8,67	1,32	1	48
10	SKBM	11,71	1,47	0	86
11	SKLT	3,79	1,16	0	78
12	STTP	7,78	1,12	0	86

13	ULTJ	11,56	0,40	0	83
14	PSDN	3,12	0,63	1	73

Hasil Olahan Data ROA, DER, Ukuran KAP dan Audit Delay Tahun 2014

Hasil olahan data ROA, DER, KAP dan AD Tahun 2014					
No	Kode	ROA	DER	KAP	ARL/AD
1	AISA	5,13	1,05	0	107
2	ALTO	(0,82)	1,33	0	110
3	CEKA	3,19	1,39	1	85
4	DLTA	29,04	0,30	1	86
5	ICBP	10,16	0,66	1	71
6	INDF	5,99	1,08	1	71
7	MLBI	35,63	3,03	1	75
8	MYOR	3,98	1,51	0	86
9	ROTI	8,80	1,23	1	79
10	SKBM	13,72	1,04	0	85
11	SKLT	4,97	1,16	0	75
12	STTP	7,26	1,08	0	86
13	ULTJ	9,71	0,29	0	89
14	PSDN	(4,54)	0,64	1	78

Hasil Olahan Data ROA, DER, Ukuran KAP dan Audit Delay Tahun 2015

Hasil olahan data ROA, DER, KAP dan AD Tahun 2015					
No	Kode	ROA	DER	KAP	ARL/AD
1	AISA	4,12	1,28	0	97
2	ALTO	(2,06)	1,33	0	141
3	CEKA	7,17	1,32	1	76
4	DLTA	18,50	0,22	1	89
5	ICBP	11,01	0,62	1	83
6	INDF	4,04	1,13	1	83
7	MLBI	23,65	1,74	1	74
8	MYOR	11,02	1,18	0	82
9	ROTI	10,00	1,28	1	84
10	SKBM	5,25	1,22	0	89
11	SKLT	5,32	0,60	0	87
12	STTP	9,67	0,90	0	81
13	ULTJ	14,78	0,27	0	89
14	PSDN	(6,87)	0,91	1	89

Hasil Olahan Data ROA, DER, Ukuran KAP dan Audit Delay Tahun 2016

Hasil olahan data ROA, DER, KAP dan AD Tahun 2016					
No	Kode	ROA	DER	KAP	ARL/AD
1	AISA	7,77	1,17	0	116
2	ALTO	(2,24)	1,42	0	149
3	CEKA	7,39	0,60	1	80
4	DLTA	21,24	0,18	1	83
5	ICBP	12,50	0,56	1	79
6	INDF	12,56	0,56	1	79
7	MLBI	43,16	1,77	1	59
8	MYOR	10,74	1,06	0	74
9	ROTI	9,58	1,02	1	67
10	SKBM	2,25	1,71	0	86
11	SKLT	3,63	0,92	0	75
12	STTP	7,45	0,99	0	156
13	ULTJ	16,74	0,21	0	81
14	PSDN	(5,60)	1,33	1	86

Hasil Olahan Data ROA, DER, Ukuran KAP dan Audit Delay Tahun 2017

Hasil olahan data ROA, DER, KAP dan AD Tahun 2017					
No	Kode	ROA	DER	KAP	ARL/AD
1	AISA	(0,14)	1,56	0	180
2	ALTO	(5,66)	1,64	0	94
3	CEKA	7,71	0,54	1	66
4	DLTA	20,86	0,17	1	85
5	ICBP	11,20	0,55	1	75
6	INDF	5,85	0,88	1	75
7	MLBI	52,67	1,35	1	53
8	MYOR	10,93	1,02	0	74
9	ROTI	2,96	0,61	1	85
10	SKBM	1,59	0,58	0	81
11	SKLT	3,61	1,06	0	73
12	STTP	9,21	0,69	0	157
13	ULTJ	13,39	0,23	0	80
14	PSDN	4,65	1,30	1	85

Lampiran 3

Data Olah SPSS

Tabel 4.2
Statistik Deskriptif
Descriptive Statistics

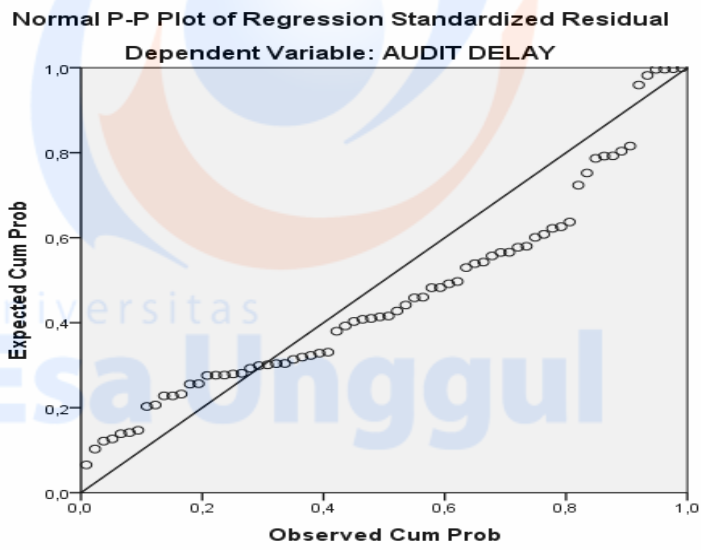
	N	Minimum	Maximum	Mean	Std. Deviation
KAP	70	0	1	,50	,504
DER	70	,17	3,03	,9966	,49897
ROA	70	-6,87	65,72	10,2421	12,30957
AUDIT DELAY	70	48	180	87,76	24,388
Valid N (listwise)	70				

Tabel 4.3
Uji Kolmogorov-Smirnov
One-Sample Kolmogorov-Smirnov Test

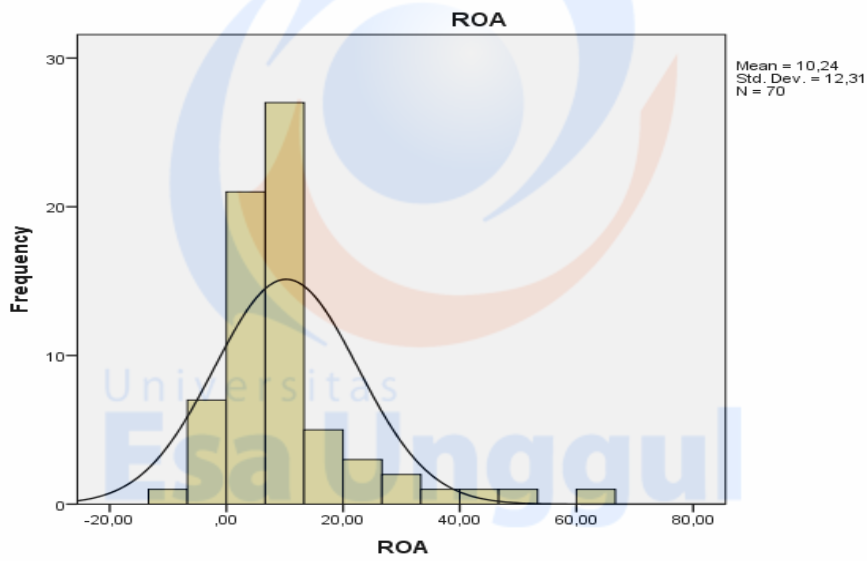
		ROA	DER	KAP	AUDIT DELAY
N		70	70	70	70
Normal Parameters ^{a,b}	Mean	10,2421	,9966	,50	87,76
	Std. Deviation	12,30957	,49897	,504	24,388
	Absolute	,225	,090	,340	,308
Most Extreme Differences	Positive	,225	,079	,340	,308
	Negative	-,120	-,090	-,340	-,160
Kolmogorov-Smirnov Z		1,885	,754	2,841	2,579
Asymp. Sig. (2-tailed)		,002	,620	,000	,000

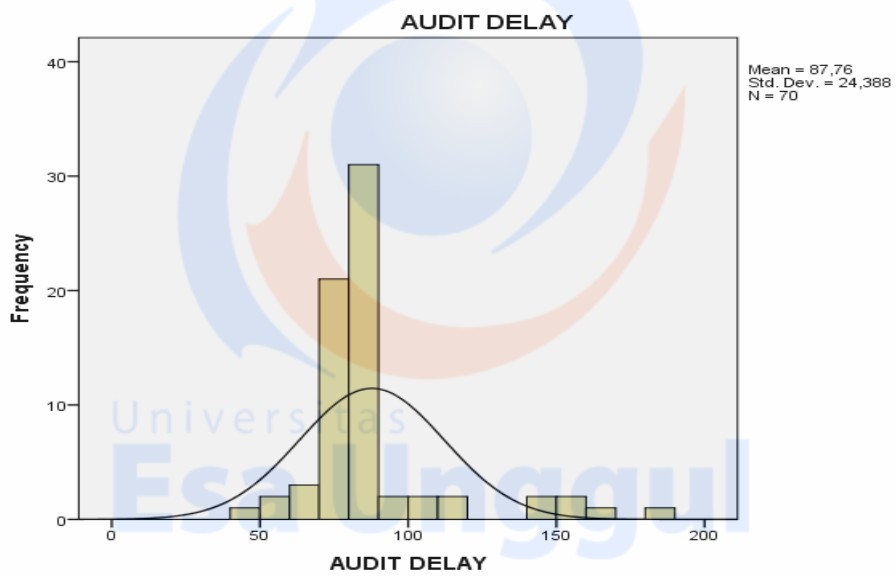
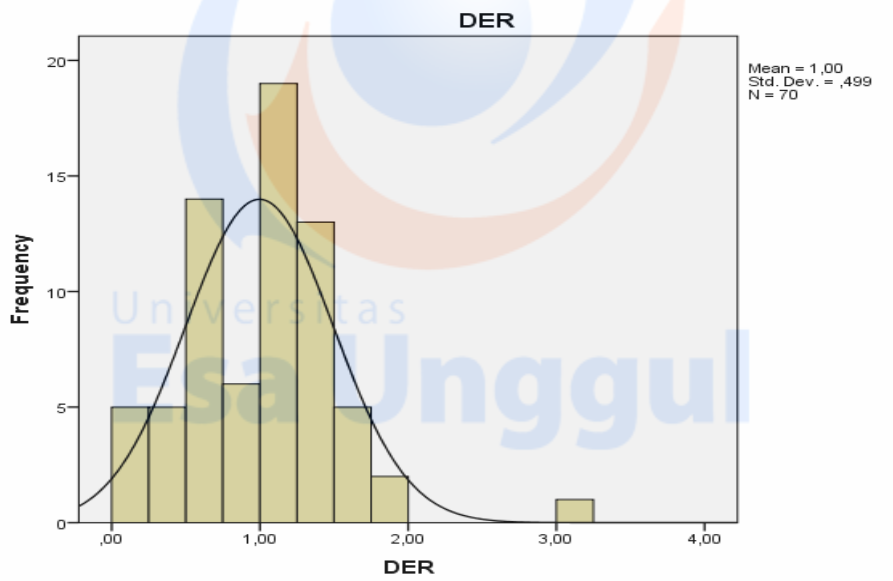
a. Test distribution is Normal.

b. Calculated from data.



Gambar 4.1
Uji Normalitas Data Probability Plot





Gambar 4.2
Kurva ROA, DER dan KAP

Tabel 4.4
Hasil Uji Kolmogorov Smirnov (SQRT)
One-Sample Kolmogorov-Smirnov Test

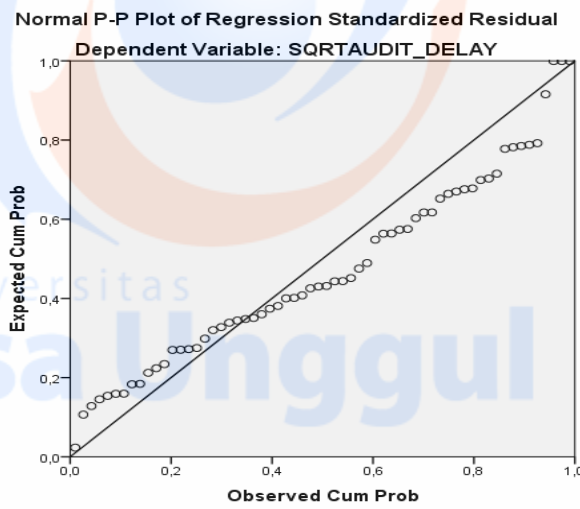
		SQRTROA	SQRTDER	SQRТАUDIT_ DELAY
N		62	70	70
Normal Parameters ^{a,b}	Mean	3,1828	,9638	9,2941
	Std. Deviation	1,38368	,26211	1,18151
	Absolute	,173	,141	,281
Most Extreme Differences	Positive	,173	,072	,281
	Negative	-,097	-,141	-,148
Kolmogorov-Smirnov Z		1,365	1,183	2,355
Asymp. Sig. (2-tailed)		,048	,122	,000

Tabel 4.5
Hasil Uji Kolmogorov – Smirnov (*Unstrandized Residual*)
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,87276070
	Absolute	,138
Most Extreme Differences	Positive	,138
	Negative	-,091
Kolmogorov-Smirnov Z		1,083
Asymp. Sig. (2-tailed)		,191

a. Test distribution is Normal.

b. Calculated from data.

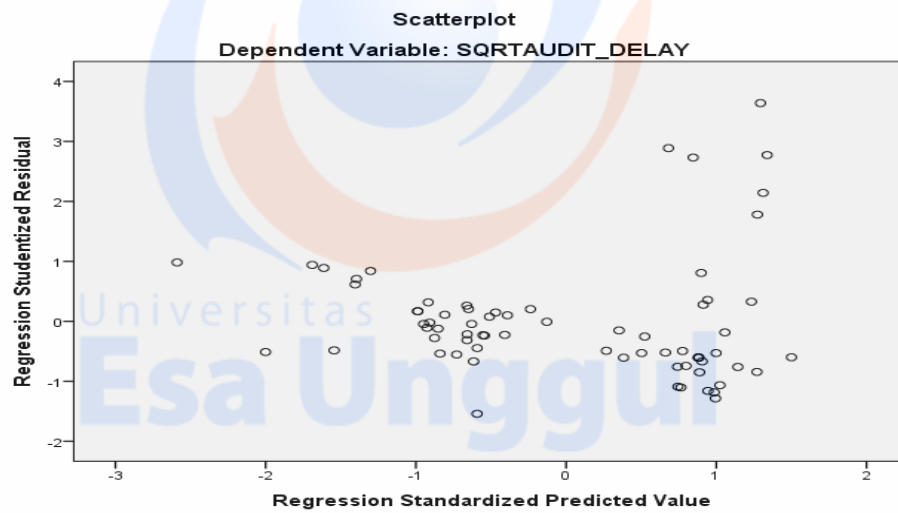


Gambar 4.3
Uji Normalitas Data *Probability Plot*

Tabel 4.6
Uji Multikolinieritas
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	96,883	6,741		14,372	,000		
SQRTROA	-,402	,221	-,203	-1,819	,073	,902	1,108
SQRTDER	4,440	5,214	,091	,852	,398	,985	1,016
KAP	-18,874	5,435	-,390	-3,473	,001	,889	1,124

a. Dependent Variable: SQRTAUDIT_DELAY



Gambar 4.4 Uji Heteroskedastisitas

Tabel 4.7 Uji Autokorelasi Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,510 ^a	,261	,227	21,443	2,096

a. Predictors: (Constant), KAP, SQRTDER, SQRTROA

b. Dependent Variable: SQRTAUDIT_DELAY

Tabel 4.8 Uji Analisis Regresi Linier Berganda Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	96,883	6,741		14,372	,000
	SQRTROA	-,402	,221	-,203	-1,819	,073
	SQRTDER	4,440	5,214	,091	,852	,398
	KAP	-18,874	5,435	-,390	-3,473	,001

a. Dependent Variable: SQRTAUDIT_DELAY

Tabel 4.9
Uji Signifikansi Simultan (Uji – F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	10692,763	3	3564,254	7,751	,000 ^b
Residual	30348,109	66	459,820		
Total	41040,871	69			

a. Dependent Variable: SQRTAUDIT_DELAY

b. Predictors: (Constant), KAP, SQRTDER, SQRTROA

Tabel 4.10**Uji Signifikansi Parameter Individual (Uji-t)****Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	96,883	6,741		14,372	,000
	SQRTROA	-,402	,221	-,203	-1,819	,073
	SQRTDER	4,440	5,214	,091	,852	,398
	KAP	-18,874	5,435	-,390	-3,473	,001

a. Dependent Variable: SQRTAUDIT_DELAY

Tabel 4.11
Uji Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,510 ^a	,261	,227	21,443

a. Predictors: (Constant), KAP, SQRTDER, SQRTROA