

## DAFTAR LAMPIRAN

### LAMPIRAN 1

Daftar nama sampel perusahaan sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia

NO	Kode Perusahaan	Nama Perusahaan
1	ARGO	PT. Argo Pantes Tbk.
2	ASII	PT. Astra International Tbk.
3	AUTO	PT. Astra Otoparts Tbk.
4	BATA	PT. Sepatu Bata Tbk.
5	BIMA	PT. Primarindo Asia InfrastructureTbk.
6	BOLT	PT. Garuda MetalindoTbk.
7	BRAM	PT. Indo Kordsa Tbk
8	ERTX	PT. Eratex DjajaTbk.
9	ESTI	PT. Ever Shine TEx Tbk.
10	GDYR	PT. Goodyear Indonesia Tbk
11	GJTL	PT. Gajah Tunggal Tbk.
12	HDTX	PT. Panasia Indo Resources Tbk.
13	IMAS	PT. Indomobil Sukses Internasional
14	INDR	PT. Indo-Rama Synthetics Tbk.
15	INDS	PT. IndospringTbk.
16	JECC	PT. Jembo Cable Company Tbk.
17	KBLI	PT. KMI Wire & Cable Tbk.
18	KBLM	PT. Kabelindo Murni Tbk.
19	LPIN	PT. Multi Prima Sejahtera Tbk
20	MASA	PT. Multistrada Arah Sarana Tbk
21	MYTX	PT. Asia Pacific Investama Tbk.
22	PBRX	PT. Pan Brothers Tbk
23	POLY	PT. Asia Pacific Fibers Tbk
24	PRAS	PT. Prima Alloy Steel Universal Tbk
25	PTSN	PT. Sat Nusapersada Tbk
26	RICY	PT. Ricky Putra Globalindo Tbk
27	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk
28	SMSM	PT. Selamat Sempurna Tbk.

29	SRIL	PT. Sri Rejeki Isman Tbk.
30	SSTM	PT. Sunson Textile Manufacture Tbk
31	STAR	PT. Star Petrochem Tbk.
32	TFCO	PT.Tifico Fiber Indonesia Tbk.
33	TRIS	PT. Trisula International Tbk.
34	UNIT	PT. Nusantara Inti Corpora Tbk
35	VOKS	PT. Voksel Electric Tbk.

## Lampiran 2

Data Hasil Penelitian 2016 – 2018

TAHUN	KODE PERUSAHAAN	UK_Perush (X1)	Profit (X2)	Uk_KAP (X3)	Opini_Aud (X4)	AUDITDELA Y(Y)
2016	ARGO	26.43	-22.14	0	0	100
	ASII	33.45	6.99	1	1	58
	AUTO	29.92	3.31	1	1	51
	BATA	27.66	5.52	1	1	89
	BIMA	25.50	18.92	0	1	86
	BOLT	28.27	11.56	0	1	45
	BRAM	28.73	7.53	1	1	81
	ERTX	26.08	2.96	0	1	86
	ESTI	25.98	6.33	1	1	81
	GDYR	27.39	1.47	1	1	88
	GJTL	28.95	3.35	1	0	83
	HDTX	28.37	-8.30	0	0	66
	IMAS	28.92	-1.22	1	1	82
	INDR	27.00	0.17	1	1	81
	INDS	27.00	2.00	0	1	83
	JECC	26.99	8.34	0	0	86
	KBLI	27.73	17.87	1	1	80
	KBLM	26.32	3.32	0	1	83
	LPIN	25.47	-13.40	0	1	88
	MASA	28.54	-1.10	1	1	86
	MYTX	25.22	-22.01	0	0	163
	PBRX	28.72	2.56	0	1	86
	POLY	25.65	-5.13	0	0	76
PRAS	25.50	-0.17	0	1	83	
PTSN	25.39	1.82	0	1	86	
RICY	25.32	1.09	0	1	80	

	SCCO	28.03	13.90	0	1	76
	SMSM	29.36	22.27	1	1	88
	SRIL	29.08	6.27	0	0	68
	SSTM	26.77	-2.17	0	0	86
	STAR	26.32	0.07	0	1	89
	TFCO	29.22	1.93	1	1	81
	TRIS	26.58	3.94	0	0	81
	UNIT	24.02	0.20	0	1	82
	VOKS	27.83	9.59	0	1	76
2017	ARGO	26.35	-15.10	0	0	87
	ASII	33.45	7.84	1	1	58
	AUTO	29.93	3.71	1	1	79
	BATA	27.33	6.27	1	1	88
	BIMA	24.46	17.68	0	1	88
	BOLT	28.47	8.18	0	0	61
	BRAM	28.83	8.07	1	1	85
	ERTX	25.75	-2.97	0	1	81
	ESTI	25.77	-2.77	1	1	88
	GDYR	27.27	-0.72	1	1	86
	GJTL	28.49	0.25	1	1	82
	HDTX	28.21	-20.99	0	0	80
	IMAS	28.47	-0.20	1	1	81
	INDR	27.43	0.28	1	0	71
	INDS	27.44	4.67	0	1	85
	JECC	27.29	4.32	0	0	86
	KBLI	28.17	11.91	1	1	87
	KBLM	26.48	3.56	0	1	86
	LPIN	25.66	71.60	0	1	88
	MASA	28.58	-1.23	1	1	85
	MYTX	26.04	-8.28	0	0	116
	PBRX	28.87	1.36	0	1	85
	POLY	25.90	-1.90	0	0	78
	PRAS	25.76	-0.21	0	1	82
	PTSN	26.53	-12.51	0	1	88
	RICY	25.29	1.20	0	1	82
	SCCO	28.25	6.72	0	1	82
	SMSM	29.61	22.73	1	1	85
	SRIL	29.68	6.75	0	1	74
SSTM	26.82	-3.91	0	0	191	
STAR	26.89	0.10	0	1	86	
TFCO	28.97	0.99	1	1	85	

	TRIS	26.50	2.61	0	1	85
	UNIT	23.57	0.25	0	1	75
	VOKS	27.89	7.88	0	1	85
2018	ARGO	26.35	-9.27	0	0	129
	ASII	33.44	7.94	1	1	58
	AUTO	27.71	4.28	1	1	79
	BATA	27.38	7.75	1	1	89
	BIMA	24.25	2.40	0	1	88
	BOLT	28.45	13.19	0	1	74
	BRAM	28.64	6.54	1	1	81
	ERTX	25.80	1.69	0	0	80
	ESTI	25.82	2.16	1	1	87
	GDYR	27.40	0.40	1	1	87
	GJTL	28.45	-0.38	1	1	87
	HDTX	26.84	-39.18	0	0	88
	IMAS	29.42	0.24	1	0	87
	INDR	28.99	7.74	1	0	84
	INDS	28.01	4.46	0	1	84
	JECC	27.64	4.25	0	1	86
	KBLI	27.82	7.26	1	1	86
	KBLM	26.36	3.13	0	1	84
	LPIN	25.38	10.86	0	1	87
	MASA	29.52	-2.78	1	1	71
	MYTX	25.77	-4.66	0	0	88
	PBRX	28.90	2.80	0	1	86
	POLY	26.65	5.39	0	0	77
	PRAS	25.54	0.39	0	1	84
	PTSN	28.89	4.17	0	1	81
	RICY	25.38	1.20	0	1	81
	SCCO	28.21	6.10	0	1	84
	SMSM	29.72	22.62	1	1	86
	SRIL	29.62	6.20	0	1	86
	SSTM	26.99	0.20	0	0	86
	STAR	26.75	0.03	0	1	87
	TFCO	28.80	-0.15	1	1	86
TRIS	26.16	3.11	0	1	85	
UNIT	23.69	0.12	0	1	84	
VOKS	27.85	4.24	0	1	84	

Lampiran 3

Hasil Pengolahan Data

Tabel 4.2.

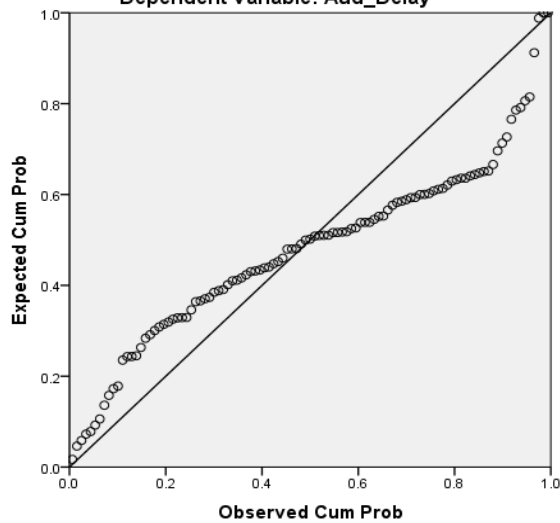
**Hasil Statistik Deskriptif**  
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Uk_Perush	105	17.196261600	336.013491062000	11.234248760919,06	55.777549202754,930
Profit	105	-39,18	71,60	2,8592	11,10184
Uk_KAP	105	0	1	,37	,486
Opini_Aud	105	0	1	,76	,428
AUDITDEL AY	105	45	191	84,34	16,485
Valid N (listwise)	105				

Sumber : Data Diolah

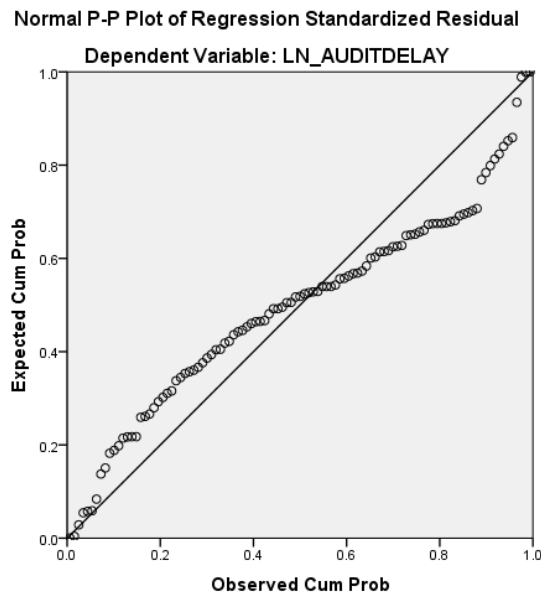
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Aud\_Delay



Gambar 4.1.

Uji Normalitas Data *Probability Plot* Sebelum Transformasi



**Gambar 4.2.**  
**Uji Normalitas Data Probability Plot Setelah Transformasi**

**Tabel 4.3.**

**Tabel Uji Multikolinearitas**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	5.585	.260		21.450	.000		
Uk_Perush	-.041	.010	-.446	-4.282	.000	.714	1.401
Profit	-.002	.001	-.121	-1.262	.210	.849	1.178
Uk_KAP	.046	.037	.133	1.255	.213	.688	1.453
Opini_Aud	-.060	.038	-.154	-1.588	.115	.826	1.211

a. Dependent Variable: LN\_AUDITDELAY

Sumber : Data Diolah

**Tabel 4.4.**

**Tabel Uji Autokorelasi**

**Model Summary<sup>b</sup>**

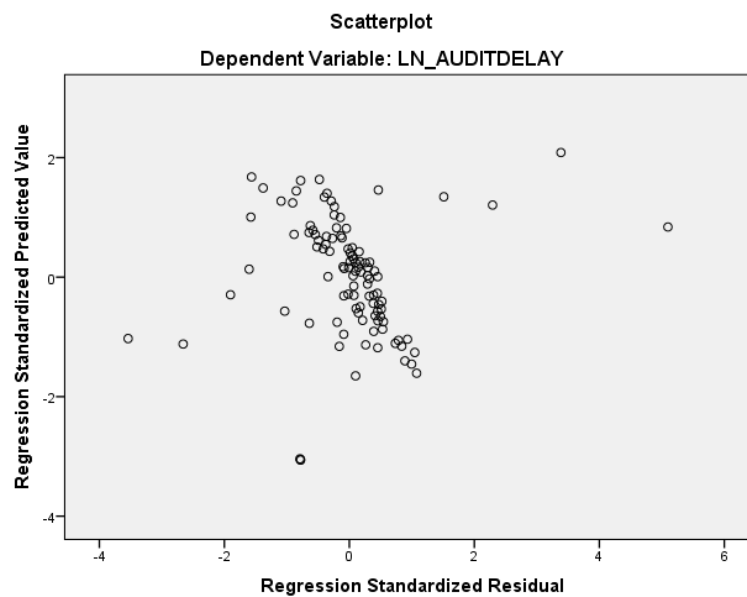
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.473 <sup>a</sup>	.224	.193	.15025	1.935

a. Predictors: (Constant), Opini\_Aud, Uk\_Perush, Profit, Uk\_KAP

b. Dependent Variable: LN\_AUDITDELAY

Sumber : Data diolah





**Gambar 4.4.**  
**Uji Heteroskedastisitas**

**Tabel 4.5.**  
**Tabel Uji Analisis Regresi Linear Berganda**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.585	.260		21.450	.000
	Uk_Perush	-.041	.010	-.446	-4.282	.000
	Profit	-.002	.001	-.121	-1.262	.210
	Uk_KAP	.046	.037	.133	1.255	.213
	Opini_Aud	-.060	.038	-.154	-1.588	.115

a. Dependent Variable: LN\_AUDITDELAY

Sumber : Data diolah

**Tabel 4.6.**  
**Uji Statistik F (Uji Signifikansi Simultan)**  
**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.652	4	.163	7.223	.000 <sup>b</sup>
	Residual	2.257	100	.023		
	Total	2.910	104			

a. Dependent Variable: LN\_AUDITDELAY

b. Predictors: (Constant), Opini\_Aud, Uk\_Perush, Profit, Uk\_KAP

Sumber : Data diolah

**Tabel 4.7.**  
**Uji Statistik t (Uji Signifikansi Parsial)**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.585	.260		21.450	.000
	Uk_Perush	-.041	.010	-.446	-4.282	.000
	Profit	-.002	.001	-.121	-1.262	.210
	Uk_KAP	.046	.037	.133	1.255	.213
	Opini_Aud	-.060	.038	-.154	-1.588	.115

a. Dependent Variable: LN\_AUDITDELAY

Sumber : Data diolah

**Tabel 4.8.**  
**Uji Koefisien Determinasi (R<sup>2</sup>)**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.473 <sup>a</sup>	.224	.193	.15025

a. Predictors: (Constant), Opini\_Aud, Uk\_Perush, Profit, Uk\_KAP

b. Dependent Variable: LN\_AUDITDELAY

Sumber : Data diolah