

LAMPIRAN

LAMPIRAN 1

DAFTAR SAMPEL PERUSAHAAN SEKTOR ANEKA INDUSTRI TAHUN 2013-2017

No	Kode Perusahaan	Nama Perusahaan
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BATA	Sepatu Bata Tbk
4	BIMA	Primarindo Asia Infrastructure Tbk
5	GJTL	Gajah Tunggal Tbk
6	HDTX	Panasia Indo Resources Tbk
7	IMAS	Indomobil Sukses Internasional Tbk
8	INDS	Indospring Tbk
9	JECC	Jembo Cable Company Tbk
10	KBLI	KMI Wire and Cable Tbk
11	KBLM	Kabelindo Murni Tbk
12	KRAH	Grand Kartech Tbk
13	LPIN	Multi Prima Sejahtera Tbk
14	MYTX	Apac Citra Centertex Tbk
15	NIPS	Nipress Tbk
16	RICY	Ricky Putra Globalindo.Tbk
17	SCCO	Supreme Cable Manufacturing and Commerce Tbk
18	SMSM	Selamat Sempurna Tbk
19	SSTM	Sunson Textile Manufacturer Tbk
20	STAR	Star Petrochem Tbk
21	TRIS	Trisula International Tbk
22	UNIT	Nusantara Inti Corpora Tbk
23	VOKS	Voksel Electric Tbk

LAMPIRAN 2

DAFTAR PROFITABILITAS, SOLVABILITAS, UKURAN KAP DAN OPINI AUDIT DAN AUDIT DELAY .

PERUSAHAAN SEKTOR ANEKA INDUSTRI TAHUN 2013-2017

Tahun	Kode	Variabel Independen				Variabel Dependen
		Profitabilitas	Solvabilitas	Ukuran KAP	Opini Audit	Audit Delay
2013	ASII	10.42	1.02	1	0	57
2013	AUTO	8.39	0.32	1	1	51
2013	BATA	6.52	0.72	1	1	83
2013	BIMA	-13.69	-1.58	0	0	86
2013	GJTL	0.78	1.68	1	0	83
2013	HDTX	-9.19	2.30	0	1	78
2013	IMAS	2.78	2.35	1	0	73
2013	INDS	6.72	0.25	0	1	85
2013	JECC	1.82	7.40	0	1	80
2013	KBLI	5.50	0.51	1	1	79
2013	KBLM	1.17	1.43	0	0	84
2013	KRAH	9.65	1.43	0	1	80
2013	LPIN	4.36	0.37	0	1	87
2013	MYTX	-2.38	1.04	0	0	84
2013	NIPS	4.24	2.38	0	1	86
2013	RICY	0.79	1.91	0	1	84
2013	SCCO	5.96	1.49	0	0	80
2013	SMSM	19.88	0.69	1	0	84
2013	SSTM	-1.65	1.95	0	0	84
2013	STAR	0.08	0.53	0	1	80
2013	TRIS	10.73	0.59	0	0	62
2013	UNIT	0.18	0.90	0	1	79
2013	VOKS	2.00	2.25	0	0	79
2014	ASII	9.37	0.96	1	1	57
2014	AUTO	6.63	0.42	1	1	51
2014	BATA	9.13	0.81	1	1	85
2014	BIMA	9.66	-1.54	0	0	89
2014	GJTL	1.68	1.68	1	0	84
2014	HDTX	-2.50	5.87	0	0	75
2014	IMAS	-0.29	2.49	1	1	82
2014	INDS	5.59	0.25	0	1	89
2014	JECC	2.24	5.20	0	1	83
2014	KBLI	5.24	0.42	1	1	79

2014	KBLM	3.16	1.23	0	1	86
2014	KRAH	6.62	1.57	0	1	72
2014	LPIN	-2.23	0.33	0	1	89
2014	MYTX	-7.74	8.60	0	0	119
2014	NIPS	4.15	1.10	0	1	86
2014	RICY	1.29	1.95	0	1	84
2014	SCCO	8.31	0.51	0	1	82
2014	SMSM	24.09	0.53	1	0	84
2014	SSTM	-1.66	1.99	0	0	86
2014	STAR	0.04	0.58	0	1	78
2014	TRIS	6.86	0.69	0	0	76
2014	UNIT	0.09	0.82	0	0	84
2014	VOKS	-5.50	2.01	0	0	105
2015	ASII	6.36	0.94	1	1	56
2015	AUTO	2.25	0.41	1	1	51
2015	BATA	16.29	0.45	1	1	87
2015	BIMA	-0.77	-1.49	0	0	85
2015	GJTL	-1.79	2.25	1	0	87
2015	HDTX	-7.29	2.49	0	0	74
2015	IMAS	-0.09	2.71	1	1	83
2015	INDS	0.08	0.33	0	1	87
2015	JECC	0.18	2.69	0	1	83
2015	KBLI	7.43	0.51	1	0	80
2015	KBLM	1.95	1.21	0	1	87
2015	KRAH	-1.43	2.02	0	0	70
2015	LPIN	-5.61	1.78	0	1	150
2015	MYTX	-13.57	4.42	0	0	80
2015	NIPS	1.98	1.54	0	0	85
2015	RICY	1.12	1.99	0	0	77
2015	SCCO	8.97	0.92	0	1	77
2015	SMSM	20.78	0.54	1	0	88
2015	SSTM	-1.45	1.96	0	0	87
2015	STAR	0.04	0.49	0	1	87
2015	TRIS	6.52	0.74	0	0	73
2015	UNIT	0.08	0.90	0	1	80
2015	VOKS	0.02	2.01	0	0	97
2016	ASII	6.99	0.87	1	1	58
2016	AUTO	3.31	0.39	1	1	51
2016	BATA	5.25	0.44	1	1	89
2016	BIMA	18.92	-1.95	0	1	88
2016	GJTL	3.55	2.20	1	0	83
2016	HDTX	-8.30	3.03	0	0	66
2016	IMAS	-1.22	2.82	1	1	82

2016	INDS	2.00	0.20	0	1	86
2016	JECC	8.34	2.37	0	1	86
2016	KBLI	17.87	0.42	1	1	80
2016	KBLM	3.32	0.99	0	0	83
2016	KRAH	0.14	2.36	0	0	118
2016	LPIN	-13.40	8.26	0	1	88
2016	MYTX	-22.01	2.75	0	0	166
2016	NIPS	3.69	1.11	0	1	139
2016	RICY	1.09	2.12	0	0	80
2016	SCCO	13.90	1.01	0	1	76
2016	SMSM	22.27	0.43	1	1	88
2016	SSTM	-2.17	1.55	0	0	86
2016	STAR	0.07	0.41	0	0	89
2016	TRIS	3.94	0.85	0	0	81
2016	UNIT	0.20	0.77	0	1	82
2016	VOKS	9.59	1.49	0	0	76
2017	ASII	7.84	0.89	1	1	58
2017	AUTO	3.71	0.37	1	1	51
2017	BATA	6.27	0.48	1	1	88
2017	BIMA	17.68	-2.06	0	1	88
2017	GJTL	0.25	2.20	1	0	82
2017	HDTX	-20.99	11.10	0	0	80
2017	IMAS	-0.20	2.38	1	1	81
2017	INDS	4.67	0.14	0	1	85
2017	JECC	4.32	2.52	0	1	86
2017	KBLI	11.91	0.69	1	0	87
2017	KBLM	3.56	0.56	0	0	86
2017	KRAH	-8.32	2.15	0	0	116
2017	LPIN	-71.60	0.16	0	1	88
2017	MYTX	-8.28	8.91	0	0	116
2017	NIPS	2.23	1.16	0	1	132
2017	RICY	1.20	2.19	0	0	82
2017	SCCO	6.72	0.47	0	0	82
2017	SMSM	22.73	0.34	1	1	85
2017	SSTM	-3.91	1.85	0	0	191
2017	STAR	0.10	0.25	0	0	86
2017	TRIS	2.61	0.53	0	0	85
2017	UNIT	0.25	0.74	0	1	75
2017	VOKS	7.88	1.59	0	0	85

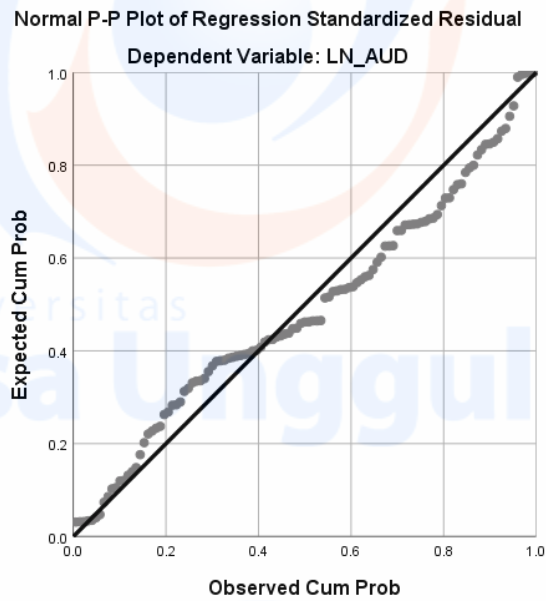
**LAMPIRAN 4
HASIL UJI SPSS**

STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PROFIT	115	-71,60	24,09	2,3418	10,46597
SOLVA	115	-2,06	11,10	1,5366	1,97248
UKKAP	115	,00	1,00	,3043	,46214
OPAUDIT	115	,00	1,00	,5304	,50126
AUDELAY	115	51,00	191,00	84,6957	19,77247
Valid N (listwise)	115				

TABEL P PLOT



TABEL UJI KOLMOGOROV SMIRNOV (SEBELUM TRANSFORMASI DATA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		115
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	18.38703529
Most Extreme Differences	Absolute	.152
	Positive	.152
	Negative	-.082
Kolmogorov-Smirnov Z		1.631
Asymp. Sig. (2-tailed)		.010

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Data yang diolah

TABEL UJI KOLMOGOROV SMIRNOV (SETELAH TRANSFORMASI

DATA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		115
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.18791445
Most Extreme Differences	Absolute	.094
	Positive	.094
	Negative	-.076
Kolmogorov-Smirnov Z		1.011
Asymp. Sig. (2-tailed)		.258

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Data yang diolah

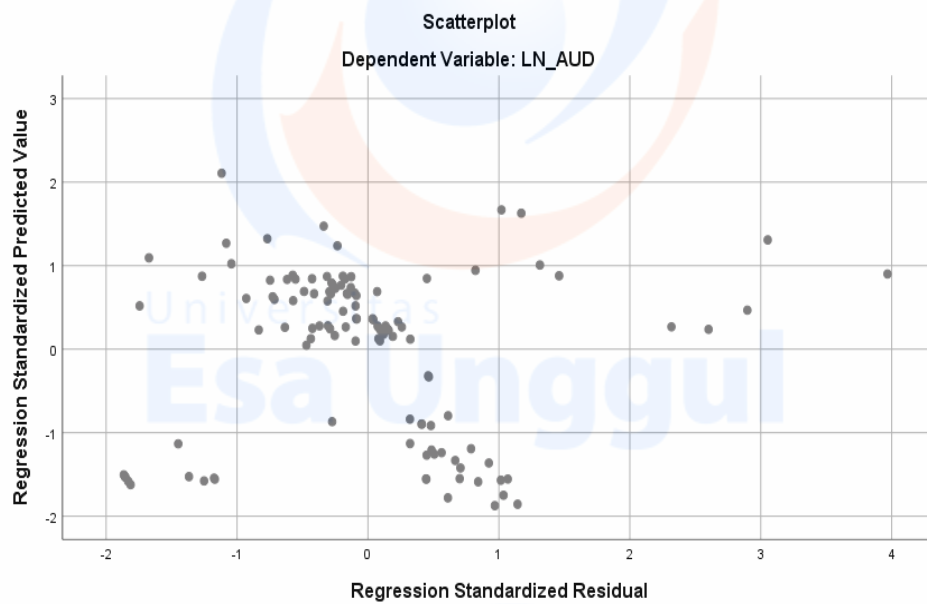
UJI MULTIKOLINEARITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.472	.034		132.569	.000		
	PROFIT	-.002	.002	-.076	-.777	.439	.785	1.275
	SOLVA	.008	.010	.080	.845	.400	.851	1.175
	UKKAP	-.145	.042	-.324	-3.466	.001	.865	1.156
	OPAUDIT	-.039	.037	-.094	-1.058	.292	.949	1.054

a. Dependent Variable: LN_AUD

UJI HETEROSKEDASTISITAS



UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.412 ^a	.170	.140	.19130	1.923

a. Predictors: (Constant OPAUDIT, PROFIT, UKKAP, SOLVA

b. Dependent Variable: LN_AUD

ANALISIS REGRESI LINEAR BERGANDA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.472	.034		132.569	.000
PROFIT	-.002	.002		-.777	.439
SOLVA	.008	.010	-.076	.845	.400
UKKAP	-.145	.042	.080	-3.466	.001
OPAUDIT	-.039	.037	-.324	-1.058	.292

a. Dependent Variable: LN_AUD

UJI HIPOTESIS F (SIMULTAN)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	ket
1 Regression	.825	4	.206	5.634	.000 ^b	H1:Diterima
Residual	4.026	110	.037			
Total	4.850	114				

a. Dependent Variable: LN_AUD

b. Predictors: (Constant), OPAUDIT, PROFIT, UKKAP, SOLVA

UJI HIPOTESIS T (PARSIAL)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Ket
		B	Std. Error	Beta			
1	(Constant)	4.472	.034		132.569	.000	
	PROFIT	-.002	.002	-.076	-.777	.439	H2:Ditolak
	SOLVA	.008	.010	.080	.845	.400	H3:Ditolak
	UKKAP	-.145	.042	-.324	-3.466	.001	H4:diterima
	OPAUDIT	-.039	.037	-.094	-1.058	.292	H5:Ditolak

a. Dependent Variable: LN_AUD

UJI KOEFISIEN DETERMINASI (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.412 ^a	.170	.140	.19130	1.923

a. Predictors: (Constant), OPAUDIT, PROFIT, UKKAP, SOLVA

b. Dependent Variable: LN_AUD