

LAMPRAN**Lampiran 1: Daftar Perusahaan yang Termasuk dalam Sampel**

No	Kode	Nama Perusahaan
1	AGRO	Bank Mitra Utama Agribisnis Tbk
2	AGRS	Bank Agris Tbk
3	ARTO	Bank Artos Tbk
4	BABP	Bank MNC Tbk
5	BACA	Bank Capital Tbk
6	BBCA	Bank Central Asia Tbk
7	BBHI	Bank Harda Internasional Tbk
8	BBKP	Bank Bukopin Tbk
9	BBMD	Bank Mestika Tbk
10	BBNI	Bank Negara Indonesia Tbk
11	BBNP	Bank Nusantara Parahyangan Tbk
12	BBRI	Bank Rakyat Indonesia Tbk
13	BBTN	Bank Tabungan Negara Tbk
14	BDMN	Bank Danamon Indonesia Tbk
15	BBYB	Bank Yudha Bhakti Tbk
16	BCIC	Bank Century Tbk
17	BEKS	Bank Pembangunan Daerah Banten Tbk
18	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
19	BMRI	Bank Mandiri Tbk
20	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk
21	BKSW	Bank QNB Indonesia Tbk
22	BNBA	Bank Bumi Arta Tbk
23	BNGA	Bank CIMB Niaga Tbk
24	BNII	Bank Mybank Indonesia Tbk
25	BNLI	Bank Permata Tbk
26	BSIM	Bank Sinarmas Tbk
27	BSWD	Bank Of India Indonesia Tbk
28	BTPN	Bank Tabungan Pensiunan Nasional Tbk
29	BVIC	Bank Victoria International Tbk
30	DNAR	Bank Dinar Indonesia Tbk
31	INPC	Bank Artha Internasional Tbk
32	MAYA	Bank Mayapada Internasional Tbk
33	MCOR	Bank Cina Construction Bank Indonesia Tbk
34	MEGA	Bank Mega Tbk
35	NAGA	Bank Mitraniaga Tbk

36	NISP	Bank OCBC NISP Tbk
37	NOBU	Bank Nationalnobu Tbk
38	SDRA	Bank Woori Saudara Tbk
39	BMAS	Bank Maspion Tbk

Lampiran 2: Audit Delay

No	Kode Perusahaan	2014	2015	2016	2017
1	AGRO	55	53	58	73
2	AGRS	69	75	77	80
3	ARTO	89	116	115	87
4	BABP	75	70	62	44
5	BACA	86	83	89	88
6	BBCA	47	47	43	44
7	BBHI	58	65	80	30
8	BBKP	86	74	101	95
9	BBMD	72	81	80	88
10	BBNI	22	25	20	79
11	BBNP	51	54	58	67
12	BBRI	16	29	22	24
13	BBTN	54	29	21	38
14	BDMN	16	61	87	26
15	BBYB	75	59	30	44
16	BCIC	86	78	58	56
17	BEKS	65	119	77	69
18	BJBR	63	57	61	60
19	BMRI	33	28	54	90
20	BJTM	58	7	17	75
21	BKSW	27	11	20	44
22	BNBA	82	84	80	125
23	BNGA	42	55	57	86
24	BNII	42	54	77	60
25	BNLI	51	49	46	90
26	BSIM	77	55	77	126
27	BSWD	65	76	87	90
28	BTPN	62	60	47	32
29	BVIC	89	89	88	83
30	DNAR	55	43	31	45
31	INPC	77	82	72	89
32	MAYA	83	88	80	101

33	MCOR	83	55	80	81
34	MEGA	71	78	65	73
35	NAGA	82	74	73	109
36	NISP	41	25	31	25
37	NOBU	86	76	75	81
38	SDRA	85	55	54	67
39	BMAS	83	88	74	121

Lampiran 3 : Kompleksitas Operasi Perusahaan

No	Kode Perusahaan	2014	2015	2016	2017
1	AGRO	0	0	0	0
2	AGRS	1	1	1	1
3	ARTO	0	0	0	0
4	BABP	0	0	0	0
5	BACA	0	0	0	0
6	BBCA	1	1	1	1
7	BBHI	0	0	0	0
8	BBKP	1	1	1	1
9	BBMD	0	0	0	0
10	BBNI	1	1	1	1
11	BBNP	0	0	0	0
12	BBRI	1	1	1	1
13	BBTN	0	0	0	0
14	BDMN	1	1	1	1
15	BBYB	1	1	1	1
16	BCIC	0	0	0	0
17	BEKS	0	0	0	0
18	BJBR	1	1	1	1
19	BMRI	1	1	1	1
20	BJTM	0	0	0	0
21	BKSW	0	0	0	0
22	BNBA	0	0	0	0
23	BNGA	1	1	1	1
24	BNII	1	1	1	1
25	BNLI	1	1	1	1
26	BSIM	0	0	0	0

27	BSWD	0	0	0	0
28	BTPN	0	0	0	0
29	BVIC	1	1	1	1
30	DNAR	0	0	0	0
31	INPC	0	0	0	0
32	MAYA	0	0	0	0
33	MCOR	0	0	0	0
34	MEGA	1	1	1	1
35	NAGA	0	0	0	0
36	NISP	0	0	0	0
37	NOBU	0	0	0	0
38	SDRA	0	0	0	0
39	BMAS	0	0	0	0

Lampiran 4 : Ukuran Perusahaan (Ln(Total Penjualan))

No	Kode Perusahaan	2014	2015	2016	2017
1	AGRO	13.3	13.6	13.9	14.1
2	AGRS	12.7	12.9	12.9	12.8
3	ARTO	15.4	15.1	15.7	15.9
4	BABP	13.6	13.8	14.0	13.9
5	BACA	13.6	14.0	14.1	14.1
6	BBCA	14.0	15.6	15.9	16.1
7	BBHI	12.4	12.4	12.3	12.3
8	BBKP	15.9	16.1	16.2	16.2
9	BBMD	13.7	13.9	13.9	14.0
10	BBNI	15.2	15.6	16.1	16.1
11	BBNP	14.3	16.0	15.5	16.1
12	BBRI	14.6	15.7	16.1	16.1
13	BBTN	15.5	15.9	13.5	13.8
14	BDMN	17.2	17.2	17.1	17.1
15	BBYB	12.6	14.8	14.9	13.4
16	BCIC	14.1	14.0	14.2	14.3
17	BEKS	14.3	13.9	13.2	13.3
18	BJBR	15.5	15.7	16.0	16.1
19	BMRI	15.6	16.0	13.7	16.1
20	BJTM	15.3	15.4	15.5	15.5
21	BKSW	14.2	14.6	14.6	14.6
22	BNBA	13.2	13.4	13.5	13.5

23	BNGA	16.8	16.8	17.0	17.0
24	BNII	15.0	15.8	16.0	16.1
25	BNLI	16.7	16.7	16.6	16.5
26	BSIM	14.5	14.9	15.1	15.1
27	BSWD	13.1	13.3	12.9	12.7
28	BTPN	16.4	16.4	16.5	16.5
29	BVIC	14.6	14.6	14.7	14.8
30	DNAR	11.7	12.1	12.2	12.2
31	INPC	14.7	14.7	14.7	14.7
32	MAYA	15.1	15.4	15.6	15.8
33	MCOR	13.7	13.8	13.9	14.0
34	MEGA	15.8	15.9	15.9	16.0
35	NAGA	12.1	12.4	12.4	12.3
36	NISP	15.9	16.1	16.3	16.3
37	NOBU	12.9	13.1	13.3	13.4
38	SDRA	13.0	14.4	14.5	14.6
39	BMAS	13.0	13.2	13.2	13.2

Lampiran 5 : Profitabilitas Perusahaan

No	Kode Perusahaan	2014	2015	2016	2017
1	AGRO	0.01249	0.01320	0.01129	0.01082
2	AGRS	0.00143	0.00176	0.00154	0.00188
3	ARTO	(0.03576)	0.05711	(0.04712)	(0.01470)
4	BABP	0.00321	(0.00012)	0.00404	(0.00009)
5	BACA	0.01070	0.00980	0.00001	0.00754
6	BBCA	0.03750	0.03810	0.03818	0.38862
7	BBHI	(0.02314)	0.00438	(0.02990)	0.00574
8	BBKP	0.01140	0.01250	4.64107	1.14615
9	BBMD	0.02245	0.02799	0.02265	0.02992

10	BBNI	0.03250	0.02250	0.02359	0.24281
11	BBNP	0.01380	0.01050	0.01278	0.01324
12	BBRI	0.03840	0.03700	0.03630	0.02751
13	BBTN	0.01090	0.01480	0.03110	0.04113
14	BDMN	0.01810	0.01740	0.01654	0.17340
15	BBYB	0.02256	0.03325	0.02252	0.03785
16	BCIC	0.02466	0.06740	0.06357	0.07456
17	BEKS	0.08544	0.75480	0.53486	0.06456
18	BJBR	0.01900	0.01990	0.01486	0.01775
19	BMRI	0.03040	0.02900	0.02500	0.02433
20	BJTM	0.07000	0.04612	0.04890	0.07533
21	BKSW	0.24566	0.43755	0.54688	0.09843
22	BNBA	0.01370	0.01180	0.02547	0.01169
23	BNGA	0.01370	0.00240	0.01700	0.00930
24	BNII	0.00680	0.00980	0.01445	0.01553
25	BNLI	0.01100	0.00160	0.05785	0.04925
26	BSIM	0.00900	0.00860	0.08085	0.07775
27	BSWD	0.00453	0.11200	(0.00997)	(0.13330)
28	BTPN	0.03390	0.03000	0.02072	0.02856
29	BVIC	0.00570	0.00400	4.79020	3.27930
30	DNAR	0.00433	0.00321	0.00468	0.00759
31	INPC	0.77000	0.00340	0.00370	0.00386
32	MAYA	0.01580	0.01860	0.01208	0.01708

33	MCOR	0.73000	0.00960	0.00466	0.00620
34	MEGA	0.99000	0.01820	0.57112	0.74600
35	NAGA	0.77589	0.41126	0.00354	0.65054
36	NISP	0.01720	0.01660	0.01871	0.01695
37	NOBU	0.00401	0.00411	0.00414	0.00433
38	SDRA	0.01150	0.01810	0.01611	0.01600
39	BMAS	0.01544	0.15110	0.01515	0.01671