

Lampiran 1: Daftar Perusahaan yang Termasuk dalam Sampel

No	Kode	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk
2	ASRI	Alam Sutera Realty Tbk
3	BAPA	Bekasi Asri Pemula Tbk
4	BCIP	Bumi Citra Permai Tbk
5	BEST	Bekasi Fajar Industrial Estate Tbk
6	BIPP	Bhuawanatala Indah Permai Tbk
7	BKDP	Bukit Darmo Property Tbk
8	BKSL	Sentul City (<i>d.h Bukit Sentul Tbk</i>)
9	BSDE	Bumi Serpong Damai Tbk
10	COWL	Cowell Development Tbk
11	CTRA	Ciputra Development Tbk
12	DART	Duta Anggada Realty Tbk
13	DILD	Intiland Development Tbk
14	DUTI	Duta Pertiwi Tbk
15	ELTY	Bakrieland Development Tbk
16	EMDE	Megapolitan Development Tbk
17	FMII	Fortune Mate Indonesia Tbk
18	GAMA	Gading Development Tbk
19	GMTD	Goa Makassar Tourism Development Tbk
20	GPRA	Perdana Gapura Prima Tbk
21	GWSA	Greenwood Sejahtera Tbk
22	JRPT	Jaya Real Property Tbk
23	KIJA	Kawasan Industri Jababeka Tbk
24	LPCK	Lippo Cikarang Tbk
25	LPKR	Lippo Karawaci Tbk
26	MDLN	Modernland Realty Tbk
27	MKPI	Metropolitan Kentjana Tbk
28	MTLA	Metropolitan Land Tbk
29	MTSM	Metro Realty Tbk
30	NIRO	Nirvana Development Tbk
31	OMRE	Indonesia Prima Property Tbk
32	PLIN	Plaza Indonesia Realty Tbk
33	PUDP	Pudjiati Prestige Tbk
34	PWON	Pakuwon Jati Tbk
35	RDTX	Roda Vivatex Tbk
36	SCBD	Dadanayasa Dutamakmur Tbk
37	SMDM	Suryamas Dutamakmur Tbk
38	SMRA	Summarecon Agung Tbk
39	TARA	Sitara Propetindo Tbk

Lampiran 2: Audit Report Lag

No	Kode	2014	2015	2016	2017	2018
1	APLN	85	118	116	87	111
2	ASRI	66	89	82	75	84
3	BAPA	83	59	80	61	87
4	BCIP	87	90	90	89	88
5	BEST	80	84	82	67	87
6	BIPP	69	81	80	79	87
7	BKDP	83	88	87	75	77
8	BKSL	79	84	76	82	86
9	BSDE	39	42	47	54	49
10	COWL	60	77	77	56	119
11	CTRA	83	84	89	88	86
12	DART	89	89	87	87	87
13	DILD	87	90	87	86	84
14	DUTI	39	42	47	44	76
15	ELTY	118	241	162	128	150
16	EMDE	87	88	83	69	81
17	FMII	83	83	87	81	81
18	GAMA	86	88	89	88	88
19	GMTD	57	49	47	49	85
20	GPRA	99	88	87	69	75
21	GWSA	80	89	90	88	87
22	JRPT	73	59	89	80	75
23	KIJA	87	88	87	87	65
24	LPCK	55	48	53	94	87
25	LPKR	63	56	57	94	87
26	MDLN	80	78	62	45	87
27	MKPI	36	101	47	51	81
28	MTLA	85	83	84	86	91
29	MTSM	90	90	87	83	84
30	NIRO	90	91	87	88	120
31	OMRE	87	83	87	88	86
32	PLIN	57	56	58	72	88
33	PUDP	76	75	75	50	80
34	PWON	80	84	84	79	95
35	RDTX	72	75	87	83	79
36	SCBD	71	84	76	83	85
37	SMDM	77	77	53	53	67
38	SMRA	83	83	84	86	85
39	TARA	86	88	87	86	87

Lampiran 3: Ukuran Perusahaan (Ln(Total Penjualan))

No	Kode	2014	2015	2016	2017	2018
1	APLN	22,4	22,5	22,5	22,7	29,2
2	ASRI	22	21,7	21,7	22,1	29,0
3	BAPA	24,5	23,9	24,3	24,6	24,1
4	BCIP	26,1	25,6	26,2	26	26,0
5	BEST	27,4	27,2	27,4	27,6	27,6
6	BIPP	25,3	25,4	25,5	25,4	25,6
7	BKDP	25,4	24,8	24,7	24,5	24,3
8	BKSL	27,3	27,1	27,8	28,1	27,9
9	BSDE	29,4	29,5	29,5	30	29,5
10	COWL	27,1	27,1	27,1	27	26,8
11	CTRA	29,5	29,6	29,5	29,5	29,7
12	DART	21	20,6	20,4	19,9	26,7
13	DILD	28,2	26,1	28,5	28,4	28,6
14	DUTI	28,1	28,2	28,3	28,2	28,4
15	ELTY	28,1	28	28,2	27,8	26,2
16	EMDE	26,5	26,5	26,5	26,7	24,5
17	FMII	24,5	26,2	26,7	24,3	25,1
18	GAMA	25,8	25,5	24,7	24,9	26,3
19	GMTD	26,4	26,4	26,3	26,2	26,8
20	GPRA	27,1	26,8	26,8	26,6	25,6
21	GWSA	25,9	25,2	25,7	25,2	28,5
22	JRPT	21,4	21,5	21,6	21,6	28,6
23	KIJA	28,7	28,8	28,7	28,7	28,4
24	LPCK	28,2	28,3	14,3	14,2	30,1
25	LPKR	30,1	29,8	16,2	16,2	28,3
26	MDLN	28,7	28,7	28,5	28,8	28,4
27	MKPI	27,8	28,4	28,6	28,6	28,0
28	MTLA	20,8	20,8	20,9	21	24,1
29	MTSM	23,8	23,9	23,9	23,9	26,9
30	NIRO	26,2	26,9	26,3	26,7	25,8
31	MORE	26,2	26,3	26,2	25,9	28,2
32	PLIN	21,1	21,2	21,2	21,2	29,6
33	PUDP	25,2	25,6	25,7	25,6	25,4
34	PWON	22,1	22,3	22,3	22,5	26,7
35	RDTX	26,8	26,8	26,7	26,7	27,7
36	SCBD	20,7	20,7	20,8	20,8	27,0
37	SMDM	19,8	20,2	26,9	26,9	29,3
38	SMRA	22,4	22,5	22,4	22,5	23,9
39	TARA	24,8	25,4	24,7	24,7	23,9

Lampiran 4: Umur Perusahaan

No	Kode	2014	2015	2016	2017	2018
1	APLN	4	5	6	7	8
2	ASRI	7	8	9	10	11
3	BAPA	6	7	8	9	10
4	BCIP	5	6	7	8	9
5	BEST	2	3	4	5	6
6	BIPP	19	20	21	22	23
7	BKDP	7	8	9	10	11
8	BKSL	16	17	18	19	20
9	BSDE	6	7	8	9	10
10	COWL	7	8	9	10	11
11	CTRA	20	21	22	23	24
12	DART	24	25	26	27	28
13	DILD	23	24	25	26	27
14	DUTI	20	21	22	23	24
15	ELTY	19	20	21	22	23
16	EMDE	3	4	5	6	7
17	FMII	14	15	16	17	18
18	GAMA	2	3	4	5	6
19	GMTD	14	15	16	17	18
20	GPRA	7	8	9	10	11
21	GWSA	3	4	5	6	7
22	JRPT	20	21	22	23	24
23	KIJA	19	20	21	22	23
24	LPCK	17	18	19	20	21
25	LPKR	18	19	20	21	22
26	MDLN	21	22	23	24	25
27	MKPI	5	6	7	8	9
28	MTLA	3	4	5	6	7
29	MTSM	22	23	24	25	26
30	NIRO	2	3	4	5	6
31	OMRE	20	21	22	23	24
32	PLIN	22	23	24	25	26
33	PUDP	20	21	22	23	24
34	PWON	25	26	27	28	29
35	RDTX	24	25	26	27	28
36	SCBD	12	13	14	15	16
37	SMDM	19	20	21	22	23
38	SMRA	24	25	26	27	28
39	TARA	0	1	2	3	4

Lampiran 5: Jenis Industri (*Dummy*) 1 nilai non-finansial 0 nilai finansial

No	Kode	<i>Dummy</i>
1	APLN	0
2	ASRI	0
3	BAPA	1
4	BCIP	1
5	BEST	1
6	BIPP	1
7	BKDP	1
8	BKSL	1
9	BSDE	1
10	COWL	1
11	CTRA	1
12	DART	1
13	DILD	1
14	DUTI	1
15	ELTY	1
16	EMDE	1
17	FMII	1
18	GAMA	1
19	GMTD	1
20	GPRA	1
21	GWSA	1
22	JRPT	1
23	KIJA	0
24	LPCK	1
25	LPKR	1
26	MDLN	1
27	MKPI	1
28	MTLA	1
29	MTSM	1
30	NIRO	1
31	OMRE	0
32	PLIN	0
33	PUDP	1
34	PWON	0
35	RDTX	1
36	SCBD	1
37	SMDM	0
38	SMRA	1
39	TARA	1

Lampiran 6: Hasil Output SPSS

Hasil Uji Statistik Deskriptif

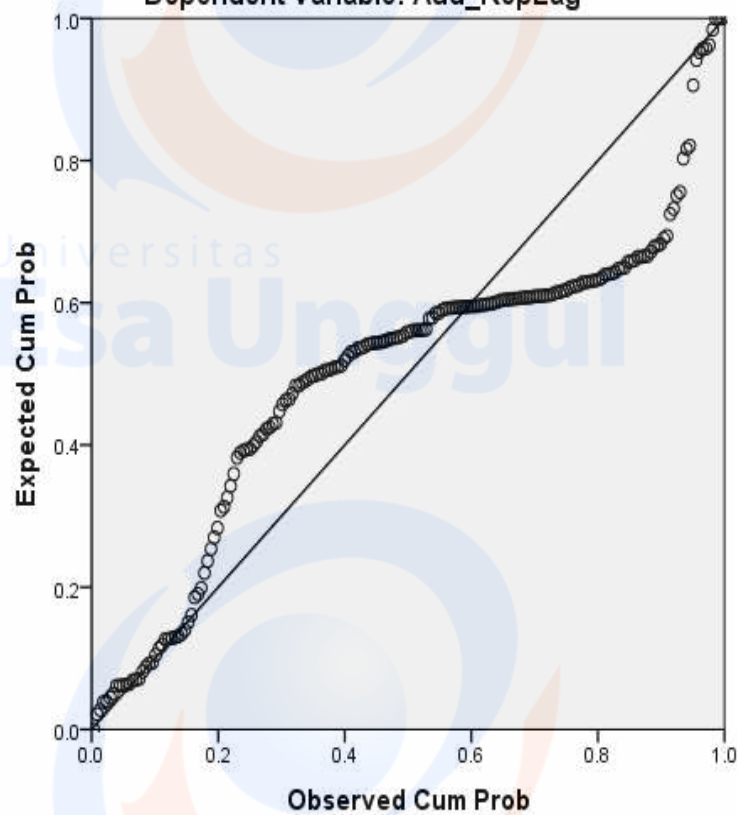
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Aud_RepLag	195	.00	241.00	80.5744	21.85114
Ukr_Perush	195	-.91	11.20	.2896	1.47692
Jen_Indst	194	.00	1.00	.8196	.38553
Umr_Perush	195	.00	29.00	15.3795	8.21111
Valid N (listwise)	194				

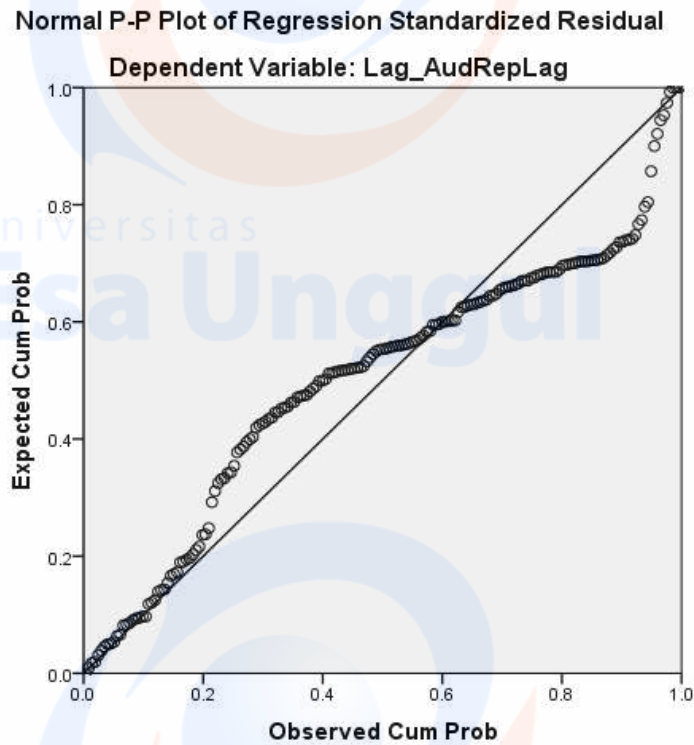
Hasil Uji Normalitas Data *Probability Plot* Sebelum *Outlier* dan *Transform*

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Aud_RepLag



Hasil Uji Normalitas Data *Probability Plot* Sesudah *Outlier* dan *Transform*



Hasil Uji Normalitas Data *One Sample Kolmogorov Smirnov* Sesudah *Outlier* dan *Transform*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		194
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	21.74415500
Most Extreme Differences	Absolute	.218
	Positive	.218
	Negative	-.164
Test Statistic		.218
Asymp. Sig. (2-tailed)		.000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	95.569	7.271		13.143	.000		
Ukr_Perush	5.558	2.005	.197	2.772	.006	.994	1.006
Jen_Indst	-9.285	4.134	-.162	-2.246	.026	.963	1.038
Ln_Umr_Perush	-3.137	2.208	-.103	-1.421	.157	.957	1.044

a. Dependent Variable: Lag_AudRepLag

Hasil Uji Autokorelasi

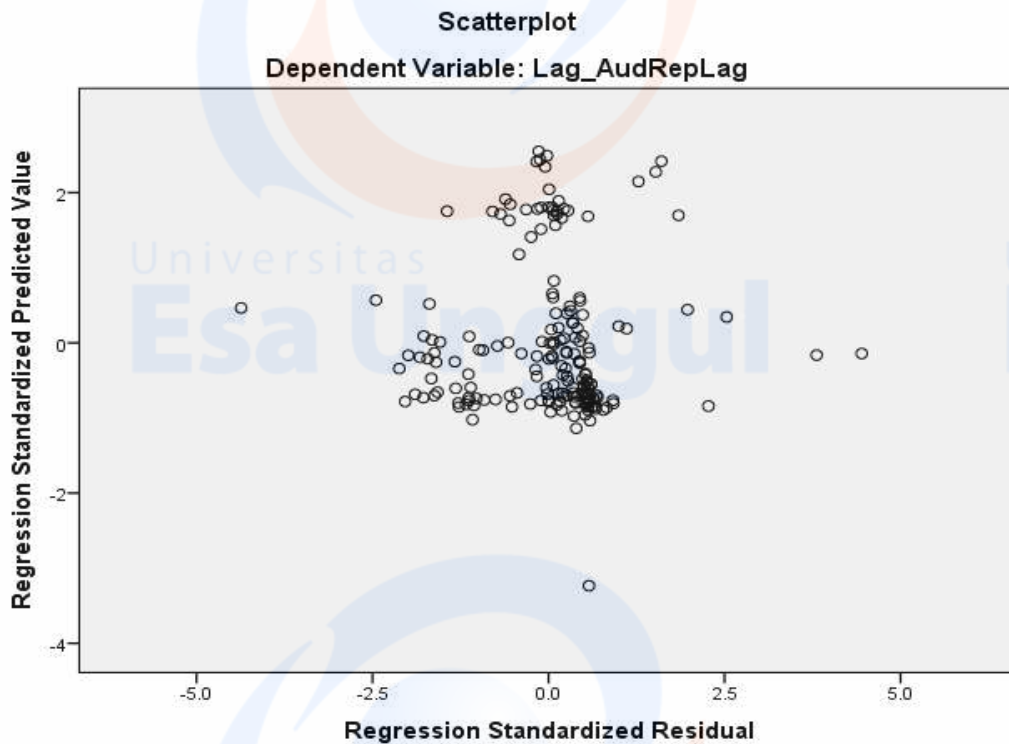
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.267 ^a	.071	.056	21.42289	2.046

a. Predictors: (Constant), Ln_Umr_Perush, Ukr_Perush, Jen_Indst

b. Dependent Variable: Ln_AudRepLag

Hasil Uji Heteroskedastisitas Setelah *Outlier* dan *Transform*



Hasil Uji Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	95.569	7.271		13.143	.000		
Ukr_Perush	5.558	2.005	.197	2.772	.006	.994	1.006
Jen_Indst	-9.285	4.134	-.162	-2.246	.026	.963	1.038
Ln_Umr_Perush	-3.137	2.208	-.103	-1.421	.157	.957	1.044

a. Dependent Variable: Lag_AudRepLag

Hasil Uji Simultan (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6507.386	3	2169.129	4.726	.003 ^b
Residual	84903.927	185	458.940		
Total	91411.312	188			

a. Dependent Variable: Lag_AudRepLag

b. Predictors: (Constant), Ln_Umr_Perush, Ukr_Perush, Jen_Indst

Uji Parsial (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	95.569	7.271		13.143	.000		
Ukr_Perush	5.558	2.005	.197	2.772	.006	.994	1.006
Jen_Indst	-9.285	4.134	-.162	-2.246	.026	.963	1.038
Ln_Umr_Perush	-3.137	2.208	-.103	-1.421	.157	.957	1.044

a. Dependent Variable: Lag_AudRepLag

Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.267 ^a	.071	.056	21.42289	2.046

a. Predictors: (Constant), Ln_Umr_Perush, Ukr_Perush, Jen_Indst

b. Dependent Variable: Ln_AudRepLag

Sumber : Data diolah

Lampran 7: Tabel Nilai Kritis Uji Kolmogorov-Smirnov

Tabel Nilai Kritis Uji Kolmogorov-Smirnov

n	$\alpha = 0,20$	$\alpha = 0,10$	$\alpha = 0,05$	$\alpha = 0,02$	$\alpha = 0,01$
1	0,900	0,950	0,975	0,990	0,995
2	0,684	0,776	0,842	0,900	0,929
3	0,565	0,636	0,708	0,785	0,829
4	0,493	0,565	0,624	0,689	0,734
5	0,447	0,509	0,563	0,627	0,669
6	0,410	0,468	0,519	0,577	0,617
7	0,381	0,436	0,483	0,538	0,576
8	0,359	0,410	0,454	0,507	0,542
9	0,339	0,387	0,430	0,480	0,513
10	0,323	0,369	0,409	0,457	0,486
11	0,308	0,352	0,391	0,437	0,468
12	0,296	0,338	0,375	0,419	0,449
13	0,285	0,325	0,361	0,404	0,432
14	0,275	0,314	0,349	0,390	0,418
15	0,266	0,304	0,338	0,377	0,404
16	0,258	0,295	0,327	0,366	0,392
17	0,250	0,286	0,318	0,355	0,381
18	0,244	0,279	0,309	0,346	0,371
19	0,237	0,271	0,301	0,337	0,361
20	0,232	0,265	0,294	0,329	0,352
21	0,226	0,259	0,287	0,321	0,344
22	0,221	0,253	0,281	0,314	0,337
23	0,216	0,247	0,275	0,307	0,330
24	0,212	0,242	0,269	0,301	0,323
25	0,208	0,238	0,264	0,295	0,317
26	0,204	0,233	0,259	0,290	0,311
27	0,200	0,229	0,254	0,284	0,305
28	0,197	0,225	0,250	0,279	0,300
29	0,193	0,221	0,246	0,275	0,295
30	0,190	0,218	0,242	0,270	0,290
35	0,177	0,202	0,224	0,251	0,269
40	0,165	0,189	0,210	0,235	0,252
45	0,156	0,179	0,198	0,222	0,238
50	0,148	0,170	0,188	0,211	0,226
55	0,142	0,162	0,180	0,201	0,216
60	0,136	0,155	0,172	0,193	0,207
65	0,131	0,149	0,166	0,185	0,199
70	0,126	0,144	0,160	0,179	0,192
75	0,122	0,139	0,154	0,173	0,185
80	0,118	0,135	0,150	0,167	0,179
85	0,114	0,131	0,145	0,162	0,174
90	0,111	0,127	0,141	0,158	0,169
95	0,108	0,124	0,137	0,154	0,165
100	0,106	0,121	0,134	0,150	0,161

Pendekatan

n	$1,07/\sqrt{n}$	$1,22/\sqrt{n}$	$1,35/\sqrt{n}$	$1,52/\sqrt{n}$	$1,63/\sqrt{n}$
200	0,076	0,086	0,096	0,107	0,115