**Lampiran 1 : Daftar Sampel perusahaan pertambangan tahun 2014-2017**

| No | Kode | Nama Perusahaan |
|---|---|---|
| 1 | ADRO | Adaro Energy Tbk |
| 2 | ARII | Atlas Resource Tbk |
| 3 | BUMI | Bumi Resource Tbk |
| 4 | BYAN | Bayan Resource Tbk |
| 5 | DEWA | Darma Herma Tbk |
| 6 | DOID | Delta Dunia Makmur Tbk |
| 7 | GEMS | Golden Energy Mines Tbk |
| 8 | HRUM | Harum Energy Tbk |
| 9 | ITMG | Indo Tambang raya Megah Tbk |
| 10 | KKGI | Resource Alam Indonesia Tbk |
| 11 | MBAP | Mitrabara Adipermana Tbk |
| 12 | MYOH | Samindo Resource Tbk |
| 13 | PKPK | Perdana Karya Perkasa Tbk |
| 14 | PTBA | Tambang Batubara Bukit Asam Tbk |
| 15 | PTRO | Petrosea Tbk |
| 16 | SMMT | Golden Eagle Energy Tbk |
| 17 | TOBA | Toba Bara Sejahtera |
| 18 | ARTI | Ratu Prabu Energy Tbk |
| 19 | ELSA | Elnusa Tbk |
| 20 | ESSA | Surya Esa Perkasa Tbk |
| 21 | MEDC | Medco Energy Internasional Tbk |
| 22 | RUIS | Radiant Utama Interco Tbk |
| 23 | CITA | Citra Mineral Investindo |

**Lampiran 2 : Data *audit delay*,kompleksitas operasi perusahaan, *return on Asset ratio & debt to assets ratio***

| No | Kode | Tahun | *audit delay* | KOP | ROA | DAR |
|---|---|---|---|---|---|---|
| 1 | ADRO | 2014 | 57 | 1 | 0.7 | 0.49 |
| 2 | ARII | 2014 | 90 | 1 | 0.11 | 0.68 |
| 3 | BUMI | 2014 | 177 | 1 | 0.01 | 1.1 |
| 4 | BYAN | 2014 | 91 | 1 | -0.07 | 0.78 |
| 5 | DEWA | 2014 | 50 | 1 | 0.07 | 0.37 |
| 6 | DOID | 2014 | 92 | 1 | 0.08 | 0.89 |
| 7 | GEMS | 2014 | 43 | 1 | 0.08 | 0.21 |
| 8 | HRUM | 2014 | 90 | 1 | 0.34 | 0.18 |
| 9 | ITMG | 2014 | 48 | 1 | 0.44 | 0.31 |
| 10 | KKGI | 2014 | 39 | 1 | 0.12 | 0.27 |
| 11 | MBAP | 2014 | 46 | 1 | 0.22 | 0.45 |
| 12 | MYOH | 2014 | 48 | 0 | 0.26 | 0.5 |
| 13 | PKPK | 2014 | 89 | 0 | -0.03 | 0.51 |
| 14 | PTBA | 2014 | 53 | 1 | 0.05 | 0.01 |
| 15 | PTRO | 2014 | 65 | 1 | 0.2 | 0.58 |
| 16 | SMMT | 2014 | 57 | 1 | 0.02 | 0.36 |
| 17 | TOBA | 2014 | 69 | 1 | 1.04 | 1.4 |
| 18 | ARTI | 2014 | 106 | 1 | 0.05 | 0.45 |
| 19 | ELSA | 2014 | 44 | 1 | 0.23 | 0.39 |
| 20 | ESSA | 2014 | 85 | 1 | 0.25 | 0.28 |
| 21 | MEDC | 2014 | 80 | 1 | -0.05 | 0.61 |
| 22 | RUIS | 2014 | 73 | 1 | 0.12 | 0.75 |
| 23 | CITA | 2014 | 87 | 0 | 0.02 | 0.4 |

**Lampiran 2 : Data *audit delay*,kompleksitas operasi perusahaan, *return on Asset ratio* & *debt to assets ratio***

| No | Kode | Tahun | *audit delay* | KOP | ROA | DAR |
|---|---|---|---|---|---|---|
| 1 | ADRO | 2015 | 59 | 1 | 0.05 | 0.43 |
| 2 | ARII | 2015 | 90 | 1 | 0.01 | 0.76 |
| 3 | BUMI | 2015 | 263 | 1 | -0.002 | 1.85 |
| 4 | BYAN | 2015 | 91 | 1 | 0.02 | 0.81 |
| 5 | DEWA | 2015 | 64 | 1 | 0.1 | 0.39 |
| 6 | DOID | 2015 | 67 | 1 | 0.02 | 0.89 |
| 7 | GEMS | 2015 | 46 | 1 | 0.02 | 0.33 |
| 8 | HRUM | 2015 | 86 | 1 | 0.59 | 0.97 |
| 9 | ITMG | 2015 | 44 | 1 | 0.16 | 0.29 |
| 10 | KKGI | 2015 | 40 | 1 | 0.1 | 0.22 |
| 11 | MBAP | 2015 | 70 | 1 | 0.43 | 0.32 |
| 12 | MYOH | 2015 | 64 | 0 | 0.22 | 0.42 |
| 13 | PKPK | 2015 | 89 | 0 | -0.15 | 0.51 |
| 14 | PTBA | 2015 | 59 | 1 | 0.14 | 0.45 |
| 15 | PTRO | 2015 | 79 | 1 | 0.02 | 0.6 |
| 16 | SMMT | 2015 | 90 | 1 | -0.03 | 0.04 |
| 17 | TOBA | 2015 | 83 | 1 | 0.14 | 0.45 |
| 18 | ARTI | 2015 | 147 | 1 | 0.03 | 0.31 |
| 19 | ELSA | 2015 | 41 | 1 | 0.11 | 0.4 |
| 20 | ESSA | 2015 | 58 | 1 | 0.03 | 0.34 |
| 21 | MEDC | 2015 | 82 | 1 | 0.03 | 0.75 |
| 22 | RUIS | 2015 | 81 | 1 | 0.14 | 0.7 |
| 23 | CITA | 2015 | 75 | 0 | -0.02 | 0.53 |

**Lampiran 2 : Data *audit delay*,kompleksitas operasi perusahaan, *return on Asset ratio & debt to assets ratio***

| No | Kode | Tahun | *audit delay* | KOP | ROA | DAR |
|---|---|---|---|---|---|---|
| 1 | ADRO | 2016 | 57 | 1 | 0.1 | 0.41 |
| 2 | ARII | 2016 | 89 | 1 | 0.002 | 0.82 |
| 3 | BUMI | 2016 | 73 | 1 | -0.001 | 1.9 |
| 4 | BYAN | 2016 | 90 | 1 | 0.14 | 0.77 |
| 5 | DEWA | 2016 | 75 | 1 | 0.02 | 0.41 |
| 6 | DOID | 2016 | 75 | 1 | 0.13 | 0.85 |
| 7 | GEMS | 2016 | 57 | 1 | 1.35 | 0.29 |
| 8 | HRUM | 2016 | 90 | 1 | 0.07 | 0.14 |
| 9 | ITMG | 2016 | 53 | 1 | 0.17 | 0.24 |
| 10 | KKGI | 2016 | 63 | 1 | 0.67 | 0.14 |
| 11 | MBAP | 2016 | 77 | 1 | 0.2 | 0.33 |
| 12 | MYOH | 2016 | 58 | 0 | 0.19 | 0.27 |
| 13 | PKPK | 2016 | 87 | 0 | 0.05 | 0.55 |
| 14 | PTBA | 2016 | 67 | 1 | 1.36 | 4.31 |
| 15 | PTRO | 2016 | 67 | 1 | 0.04 | 0.56 |
| 16 | SMMT | 2016 | 84 | 1 | -0.04 | 0.41 |
| 17 | TOBA | 2016 | 90 | 1 | 0.09 | 0.31 |
| 18 | ARTI | 2016 | 83 | 1 | 0.04 | 0.33 |
| 19 | ELSA | 2016 | 39 | 1 | 0.1 | 0.31 |
| 20 | ESSA | 2016 | 89 | 1 | 0.005 | 0.68 |
| 21 | MEDC | 2016 | 91 | 1 | 0.04 | 0.75 |
| 22 | RUIS | 2016 | 82 | 1 | 0.1 | 0.63 |
| 23 | CITA | 2016 | 68 | 0 | 0.006 | 0.64 |

**Lampiran 2 : Data *audit delay*,kompleksitas operasi perusahaan, *return on Asset ratio* & *debt to assets ratio***

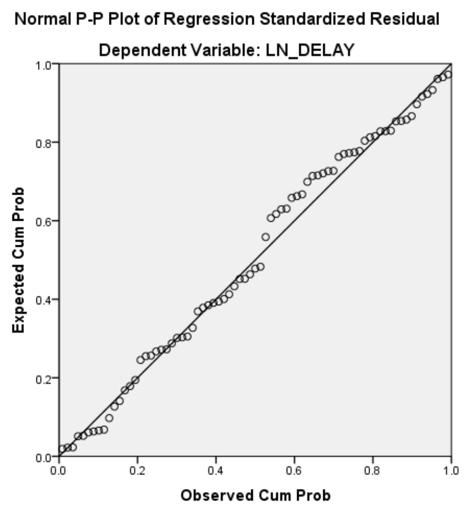
| No | Kode | Tahun | *audit delay* | KOP | ROA | DAR |
|---|---|---|---|---|---|---|
| 1 | ADRO | 2017 | 58 | 1 | 0.13 | 0.4 |
| 2 | ARII | 2017 | 89 | 1 | -0.01 | 1 |
| 3 | BUMI | 2017 | 58 | 1 | -0.005 | 0.92 |
| 4 | BYAN | 2017 | 86 | 1 | 0.5 | 0.41 |
| 5 | DEWA | 2017 | 122 | 1 | 0.04 | 0.43 |
| 6 | DOID | 2017 | 61 | 1 | 0.18 | 0.81 |
| 7 | GEMS | 2017 | 57 | 1 | 0.3 | 0.5 |
| 8 | HRUM | 2017 | 58 | 1 | 0.15 | 0.13 |
| 9 | ITMG | 2017 | 58 | 1 | 0.3 | 0.3 |
| 10 | KKGI | 2017 | 58 | 1 | 0.2 | 0.15 |
| 11 | MBAP | 2017 | 58 | 1 | 0.5 | 0.23 |
| 12 | MYOH | 2017 | 80 | 0 | 0.13 | 0.24 |
| 13 | PKPK | 2017 | 87 | 0 | 0.12 | 0.56 |
| 14 | PTBA | 2017 | 66 | 1 | 0.26 | 0.37 |
| 15 | PTRO | 2017 | 58 | 1 | 0.05 | 0.6 |
| 16 | SMMT | 2017 | 81 | 1 | -0.02 | 0.42 |
| 17 | TOBA | 2017 | 86 | 1 | 0.18 | 0.49 |
| 18 | ARTI | 2017 | 78 | 1 | 0.13 | 0.29 |
| 19 | ELSA | 2017 | 81 | 1 | 0.12 | 0.1 |
| 20 | ESSA | 2017 | 88 | 1 | 7.38 | 0.68 |
| 21 | MEDC | 2017 | 96 | 1 | 0.05 | 0.7 |
| 22 | RUIS | 2017 | 80 | 1 | 4.41 | 0.63 |
| 23 | CITA | 2017 | 72 | 0 | 0.02 | 0.65 |

**Lampiran 3 : Hasil Uji statistik**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ADELAY | 92 | 39.00 | 263.00 | 75.7283 | 29.30630 |
| KOP | 92 | .00 | 1.00 | .8696 | .33863 |
| ROA | 92 | -.15 | 7.38 | .2866 | .90534 |
| DAR | 92 | .01 | 4.31 | .5629 | .50897 |
| Valid N (listwise) | 92 | | | | |

**Lampiran 4 : Hasil Uji Normalitas dan Asumsi klasik**




**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 75 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | .22874799 |
| Most Extreme Differences | Absolute | .078 |
| | Positive | .056 |
| | Negative | -.078 |
| Test Statistic | | .078 |
| Asymp. Sig. (2-tailed) | | .200[c,d] |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

**Lampiran 5 : Hasil uji Asumsi Klasik**

**Uji Multikolinearitas**

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 4.029 | .105 | | 38.335 | .000 | | |
| | KOP | -.044 | .084 | -.057 | -.519 | .605 | .980 | 1.021 |
| | LN_ROA | -.018 | .020 | -.099 | -.895 | .374 | .964 | 1.037 |
| | DAR | .394 | .113 | .382 | 3.504 | .001 | .983 | 1.018 |

a. Dependent Variable: LN_DELAY

**Uji Autokorelasi**

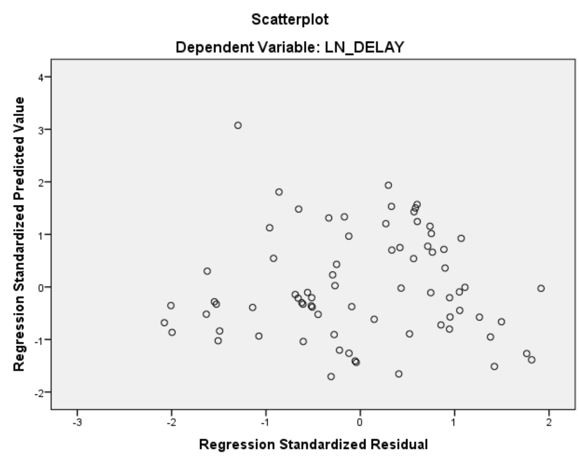
**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .412[a] | .170 | .135 | .23353 | 2.210 |

a. Predictors: (Constant), LN_ROA, DAR, KOP

b. Dependent Variable: LN_DELAY

**Uji Heteroskedastisitas**



**Lampiran 6 : Hasil Uji Hipotesis**

**Uji Simultan (Uji-F)**

**ANOVA[a]**

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .791 | 3 | .264 | 4.834 | .004[b] |
| | Residual | 3.872 | 71 | .055 | | |
| | Total | 4.663 | 74 | | | |

a. Dependent Variable: LN_DELAY

b. Predictors: (Constant), LN_ROA, DAR, KOP

**Uji Parsial ( Uji-t )**

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 4.029 | .105 | | 38.335 | .000 | | |
| | KOP | -.044 | .084 | -.057 | -.519 | .605 | .980 | 1.021 |
| | LN_ROA | -.018 | .020 | -.099 | -.895 | .374 | .964 | 1.037 |
| | DAR | .394 | .113 | .382 | 3.504 | .001 | .983 | 1.018 |

a. Dependent Variable: LN_DELAY

**Uji Koefesien Determinasi (Adjusted $R^2$)**

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .412[a] | .170 | .135 | .23353 | 2.210 |

a. Predictors: (Constant), LN_ROA, DAR, KOP

b. Dependent Variable: LN_DELAY

**Lampiran 7 : Hasil Persamaan Regresi**

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 4.029 | .105 | | 38.335 | .000 | | |
| | KOP | -.044 | .084 | -.057 | -.519 | .605 | .980 | 1.021 |
| | LN_ROA | -.018 | .020 | -.099 | -.895 | .374 | .964 | 1.037 |
| | DAR | .394 | .113 | .382 | 3.504 | .001 | .983 | 1.018 |

a. Dependent Variable: LN_DELAY