

LAMPIRAN

Lampiran 1

Daftar Nama Sampel Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia

No.	Nama Perusahaan	Kode Perusahaan
1.	PT. Tri Banyan Tirta, Tbk	ALTO
2.	PT. Wilmar Cahaya Indonesia, Tbk	CEKA
3.	PT. Delta Djakarta, Tbk	DLTA
4.	PT. Indofood CBP Sukses Makmur, Tbk	ICBP
5.	PT. Indofood Sukses Makmur, Tbk	INDF
6.	PT. Multi Bintang Indonesia, Tbk	MLBI
7.	PT. Mayora Indah, Tbk	MYOR
8.	PT. Nippon Indosari Corpindo, Tbk	ROTI
9.	PT. Sekar Bumi, Tbk	SKBM
10.	PT. Sekar Laut, Tbk	SKLT
11.	PT. Siantar Top, Tbk	STTP
12.	PT. Ultrajaya Milk Industry&Trading Company, Tbk	ULTJ
13.	PT. Inti Agri Resources, Tbk	IHKP

Lampiran 2

Data Hasil Penelitian 2014-2018

Tahun	Kode Perusahaan	Y	X1	X2	X3
		Audit Delay	ROA	DER	SIZE
2014	ALTO	110	0,03	1,33	26,53
	CEKA	85	0,08	1,39	28,94
	DLTA	86	0,36	0,30	20,59
	ICBP	71	0,13	0,66	17,22
	INDF	71	0,08	1,08	17,97
	MLBI	75	0,51	3,03	14,91
	MYOR	86	0,09	1,51	30,28
	ROTI	79	0,14	1,23	28,26
	SKBM	85	0,18	1,04	28,02
	SKLT	75	0,08	1,16	27,25
	STTP	86	0,13	1,08	28,41
ULTJ	89	0,13	0,29	29,00	

2015	ALTO	141	0.01	1,33	26,43
	CEKA	76	0.11	1,32	28,88
	DLTA	89	0.22	0,22	20,37
	ICBP	83	0.15	0,62	17,27
	INDF	83	0.08	1,13	17,98
	MLBI	74	0.45	1,74	14,81
	MYOR	82	0.16	1,18	30,33
	ROTI	84	0.17	1,28	28,41
	SKBM	89	0.08	1,22	27,94
	SKLT	88	0.09	1,48	27,34
	STTP	81	0.15	0,90	28,56
	ULTJ	86	0.20	0,27	29,11
2016	ALTO	149	0.02	1,42	26,42
	CEKA	80	0.22	0,61	29,05
	DLTA	83	0.25	0,18	20,47
	ICBP	79	0.17	0,56	17,36
	INDF	79	0.10	0,87	18,02
	MLBI	59	0.60	1,77	15,00
	MYOR	74	0.18	1,06	30,54
	ROTI	67	0.15	1,02	28,56
	SKBM	86	0.06	1,72	28,04
	SKLT	74	0.06	0,92	27,45
	STTP	157	0.12	1,00	28,60
	ULTJ	86	0.21	0,21	29,18
2017	ALTO	94	-0.03	1,65	26,29
	CEKA	66	0.12	0,54	29,08
	DLTA	85	0.25	0,17	20,47
	ICBP	75	0.17	0,56	17,39
	INDF	75	0.10	0,88	18,07
	MLBI	53	0.63	1,36	15,04
	MYOR	74	0.16	1,03	30,67
	ROTI	85	0.06	0,62	28,54
	SKBM	81	0.03	0,59	28,24
	SKLT	73	0.06	1,07	27,54
	STTP	157	0.14	0,69	28,67
	ULTJ	80	0.18	0,23	15,40
2018	ALTO	100	-0.02	1,87	26,39
	CEKA	74	0.12	0,20	28,92
	DLTA	87	0.39	0,19	20,61
	ICBP	78	0.15	0,51	17,46
	INDF	78	0.09	0,93	18,11

MLBI	46	0.74	1,47	15,11
MYOR	74	0.15	1,06	30,81
ROTI	72	0.04	0,51	28,65
SKBM	81	0.03	0,70	28,30
SKLT	71	0.07	1,20	27,68
STTP	105	0.12	0,60	28,67
ULTJ	84	0.16	0,16	15,52

Lampiran 3

Hasil Output SPSS

Statistik Deskriptif

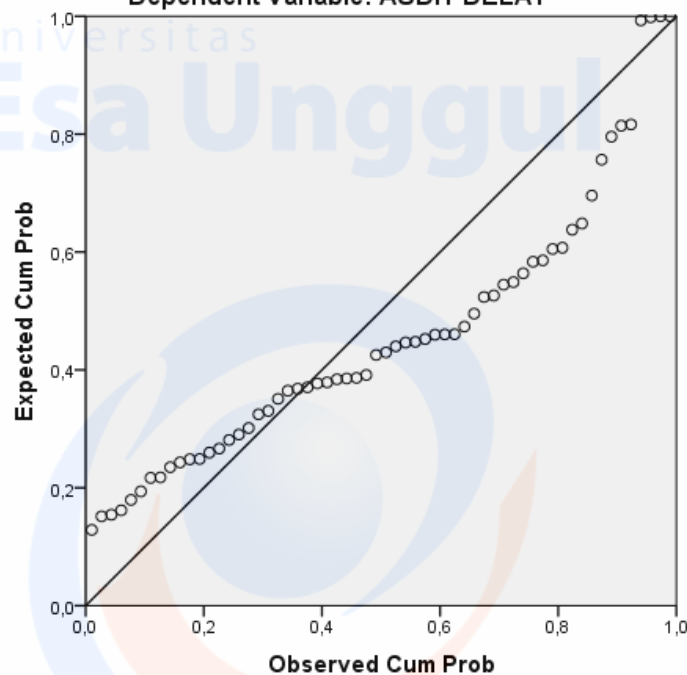
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT DELAY	60	46	157	84,58	20,720
ROA	60	-,0306	,7403	,164410	,1522276
DER	60	,1635	3,0286	,948791	,5450715
SIZE	60	2696318,0000	24060802395725,0000	2670875376156,868000	5115906427551,8110000
Valid N (listwise)	60				

Uji Normalitas I

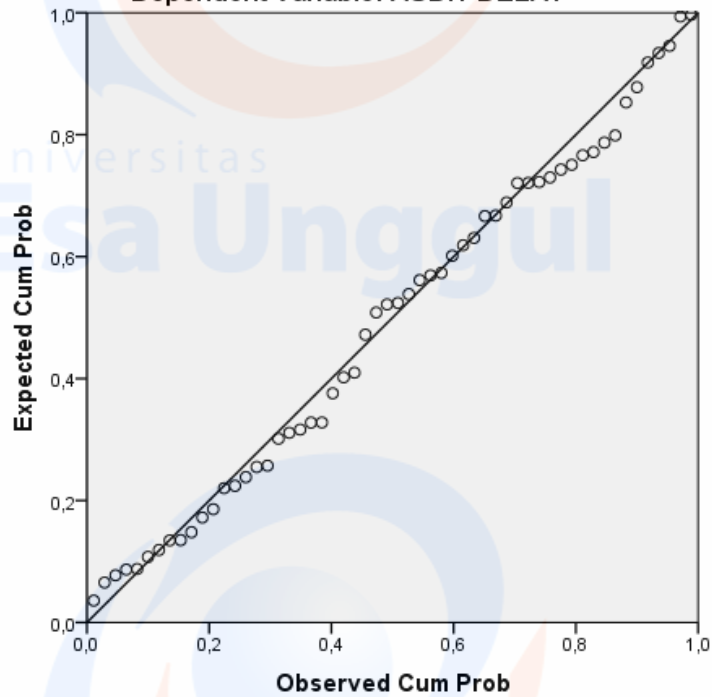
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: AUDIT DELAY



Uji Normalitas II

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: AUDIT DELAY



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,551 ^a	,303	,263	9,149	1,960

a. Predictors: (Constant), SIZE, DER, ROA

b. Dependent Variable: AUDIT DELAY

Uji Run Test

Runs Test

	Unstandardized Residual
Test Value ^a	,52598
Cases < Test Value	28
Cases >= Test Value	28
Total Cases	56
Number of Runs	23
Z	-1,618
Asymp. Sig. (2-tailed)	,106

a. Median

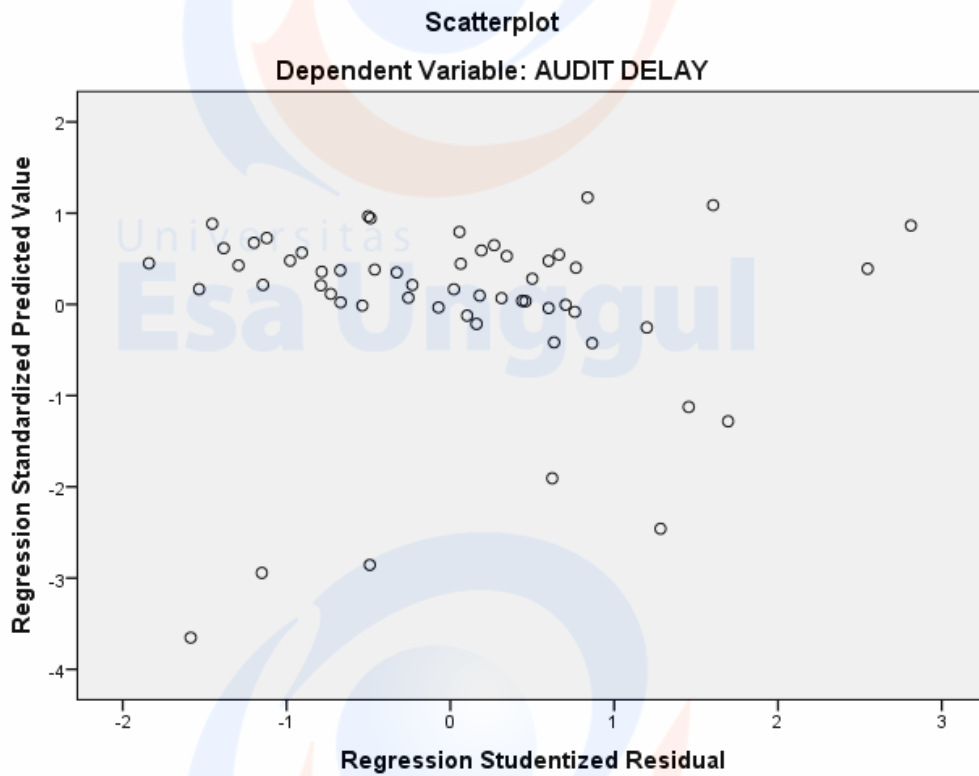
Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	84,644	7,515		11,264	,000		
	ROA	-35,718	9,711	-,519	-3,678	,001	,673	1,485
	DER	-,690	2,262	-,036	-,305	,762	,958	1,044
	SIZE	,080	,262	,043	,307	,760	,696	1,436

a. Dependent Variable: AUDIT DELAY

Uji Heteroskedastisitas



Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1894,885	3	631,628	7,546	,000 ^b
	Residual	4352,668	52	83,705		
	Total	6247,554	55			

a. Dependent Variable: AUDIT DELAY

b. Predictors: (Constant), SIZE, DER, ROA

Uji t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	84,644	7,515		11,264	,000		
	ROA	-35,718	9,711	-,519	-3,678	,001	,673	1,485
	DER	-,690	2,262	-,036	-,305	,762	,958	1,044
	SIZE	,080	,262	,043	,307	,760	,696	1,436

a. Dependent Variable: AUDIT DELAY

Analisis Koefisien Determinasi R²

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,551 ^a	,303	,263	9,149	1,960

a. Predictors: (Constant), SIZE, DER, ROA

b. Dependent Variable: AUDIT DELAY

Uji Regresi Linear Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	84,644	7,515		11,264	,000		
	ROA	-35,718	9,711	-,519	-3,678	,001	,673	1,485
	DER	-,690	2,262	-,036	-,305	,762	,958	1,044
	SIZE	,080	,262	,043	,307	,760	,696	1,436

a. Dependent Variable: AUDIT DELAY