

LAMPIRAN

Lampiran 1

No	Kode Perusahaan	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk
2	ARMY	Armidian Karyatama Tbk
3	ASRI	AlamSutera Realty Tbk
4	BAPA	Bekasi Asri Pemula Tbk
5	BCIP	Bumi Citra Permai Tbk
6	BEST	Bekasi Fajar Industrial Estate Tbk
7	BIKA	Binakarya Jaya Abadi Tbk
8	BIPP	Bhuwanatala Indah Permai Tbk
9	BKSL	Sentul City Tbk
10	BSDE	Bumi Serpong Damai Tbk
11	CITY	Natura City Developments Tbk
12	COWL	Cowell Development Tbk
13	CTRA	Ciputra Development Tbk
14	DART	Duta Anggada Realty Tbk
15	DILD	Intiland Development Tbk
16	DMAS	Puradelta Lestari Tbk
17	DUTI	Duta Pertiwi Tbk
18	ELTY	Bakrieland Development Tbk
19	EMDE	Metropolitan Development Tbk
20	FMII	Fortune Mate Indonesia Tbk
21	FORZ	Forza Land Indonesia Tbk
22	GAMA	Gading Development Tbk
23	GMTD	Gowa Makasar Tourism Development Tbk
24	GPRA	Perdana Gapuraprima Tbk
25	GWSA	Greenwood Sejahtera Tbk
26	JRPT	Jaya Real Property Tbk
27	KIJA	Kawasan Industri Jababeka Tbk
28	LAND	Trimitra Propertindo Tbk
29	LCGP	Eureka Prima Jakarta Tbk
30	LPCK	Lippo Cikarang Tbk
31	LPKR	Lippo Karawaci Tbk
32	MDLN	Modernland Realty Tbk
33	MKPI	Metropolitan Kentjana Tbk

34	MMLP	Mega Manunggul Property Tbk
35	MPRO	Propertindo Mulia Investama Tbk
36	MTLA	Metropolitan Land Tbk
37	MTSM	Metro Realty Tbk
38	NIRO	City Retail Development Tbk
39	OMRE	Indonesia Prima Property Tbk
40	PLIN	Plaza Indonesia Realty Tbk
41	POLI	Pollux Investasi Internasional Tbk
42	PPRO	PP Property Tbk
43	PWON	Pakuwon Jati Tbk
44	RBMS	Ristia Bintang Mahkotasejati Tbk
45	RDTX	Roda Vivatex Tbk
46	RODA	Pikko Land Development Tbk
47	SCBD	Danayasa Arthatama Tbk
48	SMDM	Suryamas Dutamakmur Tbk
49	SMRA	Summarecon Agung Tbk
51	TARA	Sitara Properindo Tbk
51	URBN	Urban Jakarta Propertindo Tbk

Lampiran 2

Data Excel

Kode Perusahaan	Tahun	Audit Delay	LN Total Asset	Komite Audit	Reputasi Auditor
APLN	2016	116	23,97	1,5	1
ARMY		87	27,93	1	1
ASRI		81	23,73	0,6	0
BAPA		79	25,91	1	0
BCIP		89	27,39	1	0
BEST		81	29,28	0,5	0
BIKA		88	28,51	1	0
BIPP		79	28,13	0,75	0
BKSL		75	30,06	0,5	0
BSDE		48	31,28	0,6	0
CITY		65	27,55	1	0
COWL		76	28,88	1	0
CTRA		88	17,19	1	1
DART		86	22,53	1	1
DILD		86	30,1	0,5	0

DMAS		44	29,69	0,5	0
DUTI		48	26,41	0,75	0
ELTY		163	30,27	1	0
EMDE		82	22,03	0,6	1
FMII		86	27,37	1	0
FORZ		88	26,78	1,5	0
GAMA		88	27,93	1,5	0
GMTD		48	27,84	0,33	0
GPRA		86	28,08	1	0
GWSA		89	27,26	1	1
JRPT		88	22,86	0,6	0
KIJA		86	29,64	0,6	0
LAND		81	25,93	3	0
LCGP		117	28,15	0,75	0
LPCK		53	15,56	0,43	0
LPKR		58	17,64	0,5	0
MDLN		61	30,31	1	0
MKPI		48	29,52	0,17	0
MMLP		81	22,1	0,75	1
MPRO		80	21,09	1	0
MTLA		83	22,09	0,5	1
MTSM		86	25,16	1	0
NIRO		86	28,96	1,5	1
OMRE		86	29,08	0,5	1
PLIN		59	22,25	0,75	1
POLI		85	28,58	1	0
PPRO		76	29,81	1,5	0
PWON		83	23,75	1	1
RBMS		75	25,84	0,75	0
RDTX		86	28,37	1	0
RODA		76	28,95	0,75	0
SCBD		75	22,47	0,6	0
SMDM		54	28,76	1	0
SMRA		86	23,76	1	1
TARA		87	27,84	1,5	0
URBN		61	25,81	1,5	0
APLN	2017	117	24,08	1,5	1
ARMY		152	28,12	1	1
ASRI		74	23,75	1	0
BAPA		60	25,91	1	0
BCIP		88	27,23	1	0
BEST		66	29,37	0,5	0
BIKA		82	28,5	1	0
BIPP		78	28,19	1	0

BKSL		81	30,2	0,5	0
BSDE		45	31,46	0,6	0
CITY		65	27,05	1	0
COWL		67	28,91	1	0
CTRA		87	17,28	0,38	1
DART		86	22,57	1	1
DILD		85	30,2	0,5	0
DMAS		45	29,64	0,5	0
DUTI		45	29,99	1	0
ELTY		128	30,28	1	0
EMDE		78	22,3	0,6	1
FMII		80	27,41	1	0
FORZ		88	27,15	1,5	0
GAMA		87	27,97	1,5	0
GMTD		50	27,85	0,27	0
GPRA		68	28,04	1	0
GWSA		87	29,61	1	1
JRPT		79	22,97	0,6	0
KIJA		86	30,05	0,6	0
LAND		82	26,73	3	0
LCGP		120	28,14	0,75	0
LPCK		94	16,34	1	0
LPKR		94	17,85	0,5	0
MDLN		46	30,31	0,6	0
MKPI		52	29,55	0,17	0
MMLP		88	22,4	0,6	1
MPRO		81	21,51	1	0
MTLA		85	22,31	0,5	1
MTSM		82	25,11	1	0
NIRO		87	29,22	1,5	1
OMRE		87	29,08	0,6	1
PLIN		71	22,26	0,75	1
POLI		86	28,08	1	0
PPRO		50	30,16	0,75	0
PWON		78	23,87	1	1
RBMS		79	26,79	0,75	0
RDTX		82	28,46	1	0
RODA		82	28,98	1	0
SCBD		82	22,48	0,75	0
SMDM		54	28,78	1	0
SMRA		54	23,8	1	1
TARA		86	27,84	1,5	0
URBN		56	27,65	1,5	0
APLN	2018	118	24,11	1,5	0

ARMY		87	28,05	1	1
ASRI		85	23,76	1	0
BAPA		87	25,87	1	0
BCIP		88	27,47	0,5	0
BEST		77	29,47	0,43	0
BIKA		86	28,48	1	0
BIPP		87	28,36	1	0
BKSL		86	30,28	0,5	0
BSDE		46	31,58	0,6	0
CITY		68	27,55	1	0
COWL		119	28,95	1	0
CTRA		86	17,35	0,38	1
DART		87	22,66	1	1
DILD		85	30,29	0,5	0
DMAS		46	29,65	0,5	0
DUTI		46	30,17	1	0
ELTY		259	30,24	1	0
EMDE		81	22,37	0,4	1
FMII		81	27,57	1	0
FORZ		88	27,29	1,5	0
GAMA		88	27,93	1,5	0
GMTD		43	27,86	0,27	0
GPRA		79	28,06	1	0
GWSA		87	29,64	1	1
JRPT		79	23,08	0,6	0
KIJA		86	30,1	0,6	0
LAND		81	27,25	3	0
LCGP		91	28,13	0,75	0
LPCK		60	16,06	0,6	0
LPKR		60	17,72	0,5	0
MDLN		87	30,35	0,5	0
MKPI		59	29,58	0,17	0
MMLP		88	22,53	0,6	1
MPRO		81	21,44	1	0
MTLA		91	22,37	0,6	1
MTSM		84	25,04	1	0
NIRO		88	29,65	1,5	1
OMRE		86	29,08	0,5	1
PLIN		88	22,34	0,75	1
POLI		88	28,15	1	0
PPRO		49	30,34	0,75	0
PWON		84	23,94	1	1
RBMS		78	27,52	0,75	0
RDTX		79	28,56	1	0

RODA		85	29,01	1	0
SCBD		81	22,48	0,75	0
SMDM		67	28,78	1	0
SMRA		56	23,87	1	1
TARA		88	27,75	1,5	0
URBN		61	28,14	1,5	0

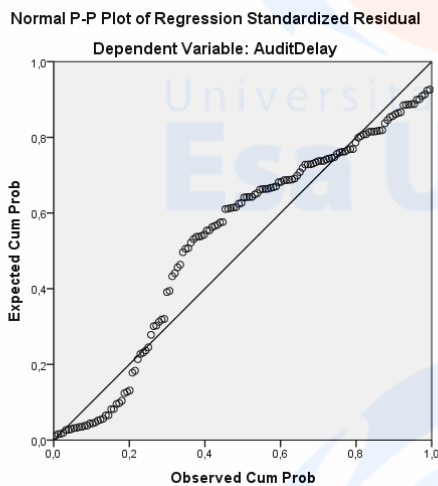
Lampiran 3

Hasil Uji Regresi

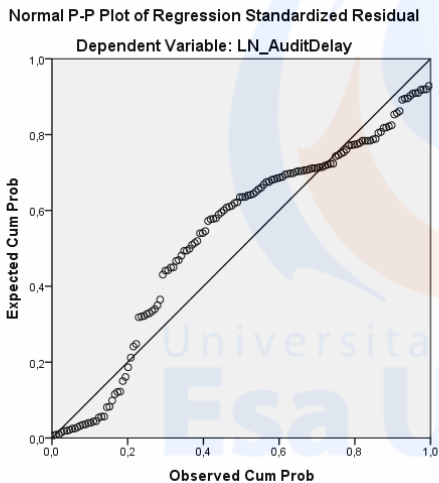
Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
AuditDelay	153	43,00	259,00	80,1961	23,79989
Ukperusahaan	153	15,56	31,58	26,4865	3,59988
KomAudit	153	,17	3,00	,9088	,44382
RepAuditor	153	0,00	1,00	,2484	,43348
Valid N (listwise)	153				

Uji Normalitas I



Uji Normalitas II



Uji Multikolinearitas

Coefficients ^a											
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	4,534	0,131		34,543	0					
	UkPERusahaan	-0,008	0,005	-0,143	-1,733	0,085	-0,189	-0,146	-0,134	0,878	1,139
	LN_Komaudit	0,146	0,035	0,322	4,163	0	0,299	0,334	0,321	0,991	1,009
	RepAuditor	0,11	0,04	0,224	2,731	0,007	0,258	0,226	0,21	0,884	1,132

a. Dependent Variable: LN_AuditDelay

Uji Autokolerasi

Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,425 ^a	0,181	0,163	0,19384	0,181	10,167	3	138	0	1,874

a. Predictors: (Constant), RepAuditor, LN_Komaudit, UkPERusahaan

b. Dependent Variable: LN_AuditDelay

Uji F

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1,146	3	,382	10,167	,000 ^b
	Residual	5,185	138	,038		
	Total	6,331	141			

a. Dependent Variable: LN_AuditDelay

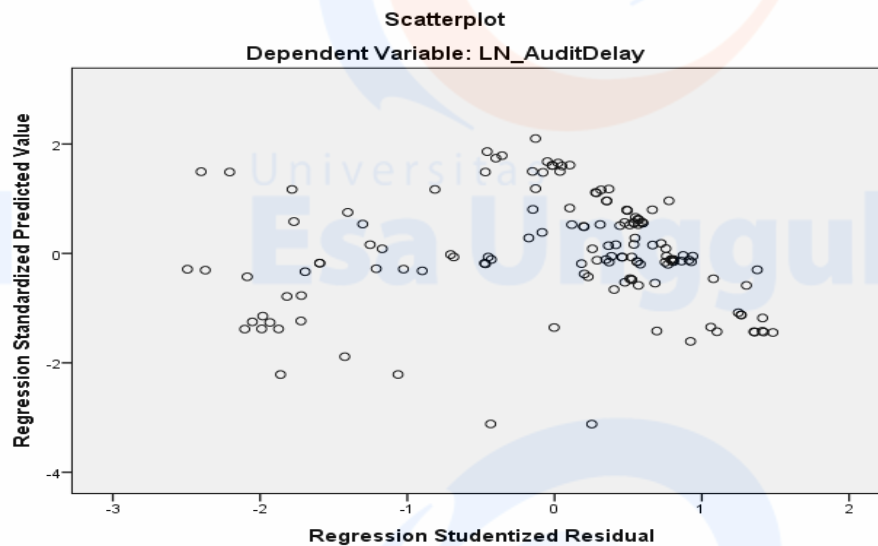
b. Predictors: (Constant), RepAuditor, LN_Komaudit, UkPERusahaan

Uji t

Coefficients ^a												
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF	
1	(Constant)	4,534	,131		34,543	,000						
	UkPERusahaan	-,008	,005	-,143	-1,733	,085	-,189	-,146	-,134	,878	1,139	
	LN_Komaudit	,146	,035	,322	4,163	,000	,299	,334	,321	,991	1,009	
	RepAuditor	,110	,040	,224	2,731	,007	,258	,226	,210	,884	1,132	

a. Dependent Variable: LN_AuditDelay

Uji Heteroskedastisitas



Uji Regresi Linier Berganda

Coefficients ^a											
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	4,534	,131		34,543	,000					
	UkPERusahaan	-,008	,005	-,143	-1,733	,085	-,189	-,146	-,134	,878	1,139
	LN_Komaudit	,146	,035	,322	4,163	,000	,299	,334	,321	,991	1,009
	RepAuditor	,110	,040	,224	2,731	,007	,258	,226	,210	,884	1,132

a. Dependent Variable: LN_AuditDelay