

LAMPIRAN

Lampiran 1

Daftar Perusahaan yang Termasuk Sampel

| No | Kode Perusahaan | Nama Perusahaan |
|----|-----------------|---|
| 1 | ADES | Akasha Wira International Tbk |
| 2 | AISA | Tiga Pilar Sejahtera Food Tbk |
| 3 | ALTO | Tri Banyan Tirta Tbk |
| 4 | CEKA | Wilmar Cahaya Indonesia Tbk |
| 5 | DLTA | Delta Djakarta Tbk |
| 6 | ICBP | Indofood CBP Sukses Makmur Tbk |
| 7 | INDF | Indofood Sukses Makmur Tbk |
| 8 | MLBI | Multi Bintang Indonesia Tbk |
| 9 | MYOR | Mayora Indah Tbk |
| 10 | PSDN | Prasidha Aneka Niaga Tbk |
| 11 | ROTI | Nippon Indosari Corpindo Tbk |
| 12 | SKBM | Sekar Bumi Tbk |
| 13 | SKLT | Sekar Laut Tbk |
| 14 | STTP | Siantar Top Tbk |
| 15 | ULTJ | Ultra Jaya Milk <i>Industry & Trading Company</i> Tbk |
| 16 | GGRM | Gudang garam Tbk |
| 17 | HMSP | H.M. Sampoerna Tbk |
| 18 | RMBA | Bentoel Internasional Investama Tbk |
| 19 | WIIM | Wismilak Inti Makmur Tbk |
| 20 | DVLA | Darya-Varia Laboratoria Tbk |
| 21 | INAF | Indofarma (Persero) Tbk |
| 22 | KAEF | Kimia Farma Tbk |
| 23 | KLBF | Kalbe Farma Tbk |
| 24 | MERK | Merck Tbk |
| 25 | PYFA | Pyridam Farma Tbk |

| | | |
|----|------|---|
| 26 | SIDO | Industri Jamu dan Farmasi Sido Muncul Tbk |
| 27 | TSPC | Tempo Scan Pacific Tbk |
| 28 | MBTO | Martina Berto Tbk |
| 29 | MRAT | Mustika Ratu Tbk |
| 30 | TCID | Mandom Indonesia tbk |
| 31 | UNVR | Unilever Indonesia Tbk |
| 32 | CINT | Chitose Internasional Tbk |
| 33 | KICI | Kedaung Indah Can Tbk |
| 34 | LMPI | Langgeng Makmur Industri Tbk |

Lampiran 2

Data Excel

| Tahun | Emiten | Y | X1 | X2 | X3 |
|-------|--------|-----|-------|-------|------|
| | | Lag | AS | SIZE | DER |
| 2016 | ADES | 84 | 0 | 27.37 | 1.00 |
| | AISA | 117 | 0 | 29.86 | 1.17 |
| | ALTO | 150 | 1 | 27.78 | 1.42 |
| | CEKA | 81 | 1 | 27.99 | 0.61 |
| | DLTA | 83 | 1 | 27.81 | 0.18 |
| | ICBP | 80 | 1 | 30.99 | 0.56 |
| | INDF | 80 | 1 | 32.04 | 0.87 |
| | MLBI | 59 | 1 | 28.45 | 1.72 |
| | MYOR | 75 | 1 | 30.19 | 1.06 |
| | PSDN | 87 | 1 | 27.21 | 1.33 |
| | ROTI | 68 | 0 | 28.70 | 1.02 |
| | SKBM | 87 | 1 | 27.63 | 1.72 |
| | SKLT | 75 | 1 | 27.07 | 0.92 |
| | STTP | 157 | 1 | 28.48 | 1.00 |
| | ULTJ | 82 | 1 | 29.08 | 0.21 |
| | GGRM | 82 | 1 | 31.77 | 0.59 |
| | HMSP | 66 | 1 | 31.38 | 0.24 |
| | RMBA | 73 | 1 | 30.23 | 0.43 |
| | WIIM | 87 | 1 | 27.93 | 0.37 |
| | DVLA | 69 | 0 | 28.06 | 0.42 |
| INAF | 59 | 0 | 27.95 | 1.40 | |
| KAEF | 54 | 0 | 29.16 | 1.03 | |
| KLBF | 77 | 0 | 30.35 | 0.22 | |
| MERK | 61 | 1 | 27.34 | 0.28 | |

| | | | | | |
|------|------|-----|---|-------|------|
| | PYFA | 73 | 0 | 25.84 | 0.47 |
| | SIDO | 73 | 0 | 28.73 | 0.08 |
| | TSPC | 75 | 0 | 29.52 | 0.42 |
| | MBTO | 80 | 0 | 27.29 | 0.61 |
| | MRAT | 84 | 0 | 26.90 | 0.31 |
| | TCID | 63 | 0 | 28.41 | 0.23 |
| | UNVR | 77 | 0 | 30.45 | 2.56 |
| | CINT | 82 | 1 | 26.71 | 0.22 |
| | KICI | 69 | 0 | 25.66 | 0.57 |
| | LMPI | 61 | 1 | 27.42 | 0.99 |
| 2017 | ADES | 82 | 1 | 27.46 | 0.99 |
| | AISA | 180 | 0 | 29.80 | 1.56 |
| | ALTO | 94 | 1 | 27.73 | 1.65 |
| | CEKA | 66 | 1 | 27.96 | 0.54 |
| | DLTA | 85 | 1 | 27.92 | 0.17 |
| | ICBP | 75 | 1 | 31.08 | 0.56 |
| | INDF | 75 | 1 | 32.11 | 0.88 |
| | MLBI | 53 | 1 | 28.55 | 1.36 |
| | MYOR | 74 | 0 | 30.33 | 1.03 |
| | PSDN | 85 | 1 | 27.26 | 1.31 |
| | ROTI | 85 | 1 | 29.15 | 0.62 |
| | SKBM | 81 | 0 | 28.16 | 0.59 |
| | SKLT | 73 | 0 | 27.18 | 1.07 |
| | STTP | 157 | 1 | 28.48 | 0.69 |
| | ULTJ | 80 | 1 | 29.28 | 0.23 |
| | GGRM | 85 | 0 | 31.83 | 0.58 |
| | HMSP | 65 | 0 | 31.40 | 0.26 |
| | RMBA | 85 | 1 | 30.28 | 0.58 |
| | WIIM | 82 | 0 | 27.83 | 0.25 |
| | DVLA | 68 | 0 | 28.13 | 0.47 |
| | INAF | 71 | 0 | 28.06 | 0.91 |
| | KAEF | 50 | 0 | 29.44 | 1.37 |
| | KLBF | 82 | 1 | 30.44 | 0.20 |
| | MERK | 60 | 1 | 27.46 | 0.38 |
| | PYFA | 74 | 0 | 25.8 | 0.47 |
| | SIDO | 87 | 0 | 28.78 | 0.09 |
| | TSPC | 75 | 0 | 29.64 | 0.46 |
| | MBTO | 86 | 0 | 27.38 | 0.89 |
| | MRAT | 79 | 1 | 26.93 | 0.36 |
| | TCID | 61 | 0 | 28.49 | 0.27 |
| | UNVR | 57 | 0 | 30.57 | 2.65 |
| | CINT | 80 | 1 | 26.89 | 0.25 |
| | KICI | 65 | 0 | 25.73 | 0.63 |

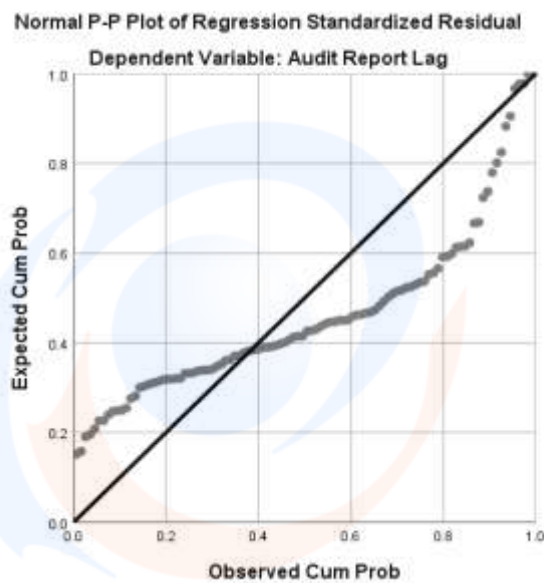
| | | | | | |
|------|------|-----|-------|-------|--------|
| | LMPI | 92 | 1 | 27.45 | 1.22 |
| 2018 | ADES | 72 | 0 | 27.5 | 0.83 |
| | AISA | 401 | 1 | 28.23 | (1.53) |
| | ALTO | 100 | 0 | 27.74 | 1.87 |
| | CEKA | 74 | 0 | 27.79 | 0.20 |
| | DLTA | 87 | 1 | 28.05 | 0.19 |
| | ICBP | 78 | 0 | 31.17 | 0.51 |
| | INDF | 78 | 0 | 32.20 | 0.93 |
| | MLBI | 46 | 1 | 28.69 | 1.47 |
| | MYOR | 74 | 0 | 30.5 | 1.06 |
| | PSDN | 85 | 0 | 27.27 | 1.87 |
| | ROTI | 72 | 0 | 29.11 | 0.51 |
| | SKBM | 81 | 0 | 28.20 | 0.70 |
| | SKLT | 71 | 0 | 27.34 | 1.20 |
| | STTP | 89 | 0 | 28.60 | 0.60 |
| | ULTJ | 84 | 0 | 29.35 | 0.16 |
| | GGRM | 84 | 0 | 31.87 | 0.53 |
| | HMSP | 80 | 0 | 31.47 | 0.32 |
| | RMBA | 87 | 0 | 30.33 | 0.78 |
| | WIIM | 77 | 0 | 27.86 | 0.25 |
| | DVLA | 81 | 0 | 28.15 | 0.40 |
| | INAF | 87 | 0 | 28.00 | 1.90 |
| | KAEF | 53 | 1 | 29.88 | 1.82 |
| | KLBF | 86 | 0 | 30.53 | 0.19 |
| | MERK | 74 | 0 | 27.86 | 1.44 |
| | PYFA | 77 | 0 | 25.95 | 0.57 |
| | SIDO | 74 | 0 | 28.84 | 0.15 |
| | TSPC | 75 | 0 | 29.69 | 0.45 |
| | MBTO | 72 | 0 | 27.20 | 1.16 |
| | MRAT | 108 | 0 | 26.96 | 0.39 |
| | TCID | 60 | 0 | 28.53 | 0.24 |
| UNVR | 31 | 0 | 28.53 | 1.58 | |
| CINT | 74 | 1 | 26.92 | 0.26 | |
| KICI | 67 | 0 | 25.76 | 0.63 | |
| LMPI | 81 | 1 | 27.39 | 1.38 | |

Lampiran 3
 Hasil Output SPSS

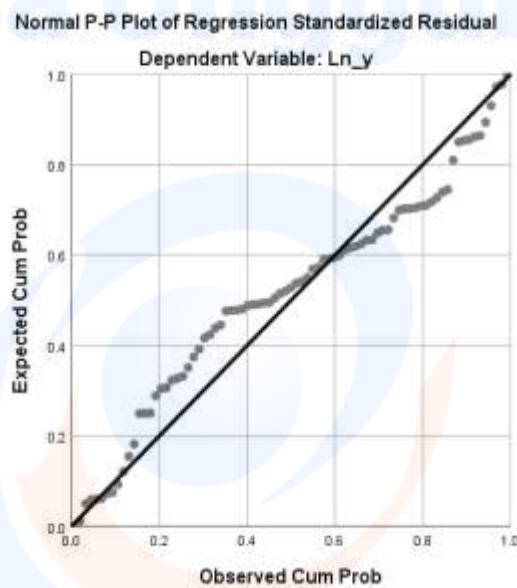
➤ **Statistik Deskriptif**

| Descriptive Statistics | | | | | |
|------------------------|-----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Audit Report Lag | 102 | 31 | 401 | 82.34 | 37.970 |
| Auditor Switching | 102 | 0 | 1 | .41 | .495 |
| Ukuran Perusahaan | 102 | 25.66 | 32.20 | 28.6293 | 1.60312 |
| Financial distress | 102 | -1.53 | 2.65 | .7527 | .59608 |
| Valid N (listwise) | 102 | | | | |

➤ **Uji Normalitas I**



➤ **Uji Normalitas II**

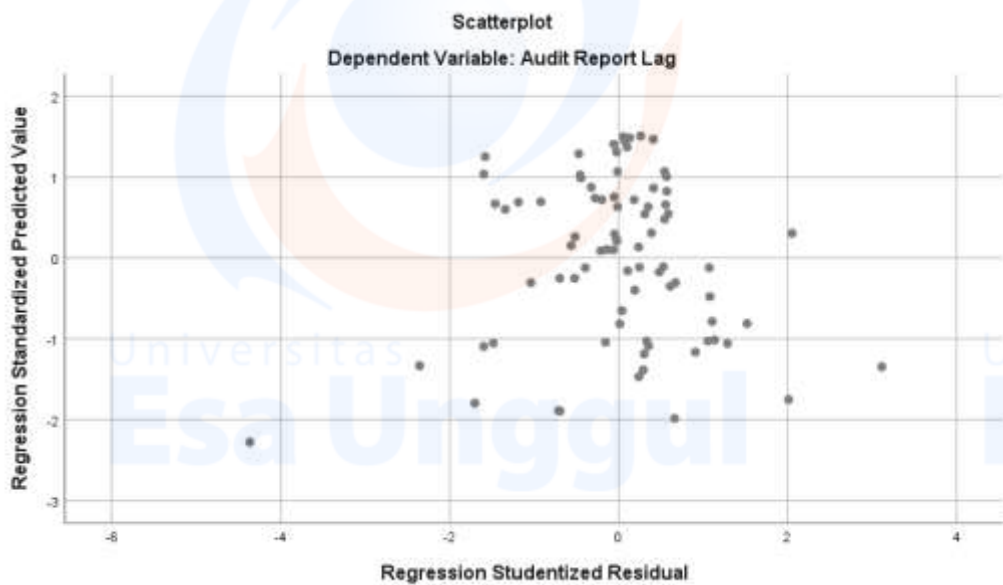


➤ Uji Multikolinieritas

| Model | | Coefficients ^a | | | | | Collinearity Statistics | | |
|-------|--------------------|-----------------------------|------------|---------------------------|--|--------|-------------------------|-----------|-------|
| | | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. | Tolerance | VIF |
| | | B | Std. Error | Beta | | | | | |
| 1 | (Constant) | 4.341 | .420 | | | 10.335 | .000 | | |
| | Auditor Switching | .041 | .040 | .111 | | 1.030 | .306 | .994 | 1.006 |
| | Ukuran Perusahaan | .001 | .015 | .010 | | .091 | .928 | .997 | 1.003 |
| | Financial Distress | -.130 | .045 | -.312 | | -2.878 | .005 | .992 | 1.008 |

a. Dependent Variable: *Audit Report Lag*

➤ Uji Heterokedastisitas



➤ Uji Autokorelasi

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | R Square Change | Change Statistics | | | | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|-----------------|-------------------|------|------|---------------|---------------|
| | | | | | | F Change | df 1 | df 2 | Sig. F Change | |
| 1 | .324 ^a | 0,105 | 0,070 | 0,17655 | 0,105 | 3,006 | 3 | 77 | 0,035 | 1,731 |

a. Predictors: (Constant), Financial Distress, Ukuran Perusahaan, Auditor Switching

b. Dependent Variable: Ln_y

➤ Uji F

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .281 | 3 | .094 | 3.006 | .035 ^b |
| | Residual | 2.400 | 77 | .031 | | |
| | Total | 2.681 | 80 | | | |

a. Dependent Variable: Audit Report Lag

b. Predictors: (Constant), Financial Distress, Ukuran Perusahaan, Auditor Switching

➤ Uji t

| Coefficients ^a | | | | | | | | |
|---------------------------|--------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 4.341 | .420 | | 10.335 | .000 | | |
| | Auditor Switching | .041 | .040 | .111 | 1.030 | .306 | .994 | 1.006 |
| | Ukuran Perusahaan | .001 | .015 | .010 | .091 | .928 | .997 | 1.003 |
| | Financial Distress | -.130 | .045 | -.312 | -2.878 | .005 | .992 | 1.008 |

a. Dependent Variable: Audit Report Lag

➤ Analisis Koefisien Determinasi

| Model Summary ^b | | | | | | | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|-----------------|-------------------|------|------|---------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | R Square Change | Change Statistics | | | Sig. F Change | Durbin-Watson |
| | | | | | | F Change | df 1 | df 2 | | |
| 1 | .324 ^a | 0,105 | 0,070 | 0,17655 | 0,105 | 3,006 | 3 | 77 | 0,035 | 1,731 |

a. Predictors: (Constant), Financial Distress, Ukuran Perusahaan, Auditor Switching

b. Dependent Variable: Ln_y

➤ Uji Regresi Linier Berganda

| Model | Coefficients ^a | | | | | Collinearity Statistics | | |
|--------------------|-----------------------------|------|---------------------------|--|--------|-------------------------|-----------|-------|
| | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. | Tolerance | VIF |
| B | Std. Error | Beta | | | | | | |
| 1 (Constant) | 4.341 | .420 | | | 10.335 | .000 | | |
| Auditor Switching | .041 | .040 | .111 | | 1.030 | .306 | .994 | 1.006 |
| Ukuran Perusahaan | .001 | .015 | .010 | | .091 | .928 | .997 | 1.003 |
| Financial Distress | -.130 | .045 | -.312 | | -2.878 | .005 | .992 | 1.008 |

a. Dependent Variable: *Audit Report Lag*