Lampiran 1

Daftar sampel pada manufaktur makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode tahun 2014 – 2018.

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	ALTO	Tri Banyan Triya Tbk
4	CEKA	Wilmar Cahaya Indonesia Tbk
5	DLTA	Delta Djakarta Tbk
6	ICBP	Indofood CBP Sukses Makmur Tbk
7	IIKP	Inti Agri Resoures Tbk
8	INDF	Indofood Suskes Makmur Tbk
9	MLBI	Multi bintang indonesia Tbk
10	MYOR	Mayora Indah Tbk
11	ULTJ	Ultrajaya Milk Industry and Tranding Company Tbk
12	STTP	Siantar Top Tbk
13	SKLT	Sekar Laut Tbk
14	SKBM	Sekar Bumi Tbk
15	ROTI	Nippon Indosari Corporindo Tbk
16	PSDN	Prashida Aneka Niaga Tbk
17	BTEK	Bumi Teknokultura Unggul Tbk
18	BUDI	Budi Starch & Sweetener Tbk

Lampiran 2

Hasil perhitungan Profitabilitas, Ukuran Perusahaan dan Opini Audit Terhadap *Audit Report Lag.*

Kode	Periode	ARL (Hari)	ROA (%)	Ln Total Asset	Dummy
ADES	2014	89	81,61%	10,84	1
ADES	2015	87	6,76%	13,39	1
ADES	2016	84	8,03%	13,55	1
ADES	2017	84	6,08%	13,64	1
ADES	2018	75	7,95%	13,69	1
AISA	2014	75	9,22%	15,81	0
AISA	2015	95	8,16%	16,02	0
AISA	2016	179	9,71%	16,04	0
AISA	2017	179	-110,89%	15,98	0
AISA	2018	395	25,31%	14,41	0
ALTO	2014	110	2,67%	27,85	1
ALTO	2015	139	0,80%	27,80	1
ALTO	2016	149	2,41%	27,78	1
ALTO	2017	94	-3,06%	27,73	1
ALTO	2018	100	-2,07%	27,74	1
CEKA	2014	85	7,58%	27,8811	1
CEKA	2015	75	11,28%	28,0270	1
CEKA	2016	81	22,34%	27,986	1
CEKA	2017	67	11,56%	27,962	1
CEKA	2018	75	11,71%	27,787	1
DLTA	2014	86	36,00%	20,72	1
DLTA	2015	83	21,79%	20,76	1
DLTA	2016	84	24,55%	20,90	1
DLTA	2017	88	24,73%	21,02	1
DLTA	2018	88	37,69%	21,14	1
ICBP	2014	71	12,56%	17,031	1
ICBP	2015	79	15,03%	17,095	1
ICBP	2016	80	16,83%	17,179	1
ICBP	2017	76	16,51%	17,269	1
ICBP	2018	79	15,19%	17,353	1
IIKP	2014	82	-4,23%	26,584	1
IIKP	2015	142	-5,97%	26,528	1
IIKP	2016	87	-8,83%	26,623	1
IIKP	2017	86	-5,45%	26,472	1

IIKP	2018	88	-5,66%	26,421	1
INDF	2014	71	8,39%	18,27	1
INDF	2015	83	8,02%	18,34	1
INDF	2016	79	10,08%	18,22	1
INDF	2017	76	9,95%	18,29	1
INDF	2018	79	9,47%	18,39	1
MLBI	2014	75	51,38%	14,62	1
MLBI	2015	74	44,76%	14,56	1
MLBI	2016	59	60,33%	14,64	1
MLBI	2017	45	62,59%	14,74	1
MLBI	2018	45	57,86%	14,88	1
MYOR	2014	86	8,66%	29,96	1
MYOR	2015	82	16,42%	30,06	1
MYOR	2016	74	17,92%	30,19	1
MYOR	2017	75	16,50%	30,33	1
MYOR	2018	75	14,94%	30,50	1
ULTJ	2014	89	12,83%	28,70	1
ULTJ	2015	86	19,57%	28,90	1
ULTJ	2016	86	20,97%	29,08	1
ULTJ	2017	81	0,02%	22,37	1
ULTJ	2018	85	16,07%	22,44	1
STTP	2014	86	13,14%	28,162	1
STTP	2015	81	15,43%	28,283	1
STTP	2016	157	12,08%	28,480	1
STTP	2017	156	13,90%	28,482	1
STTP	2018	150	12,34%	28,598	1
SKLT	2014	75	7,10%	26,53	1
SKLT	2015	88	8,91%	26,66	1
SKLT	2016	74	5,91%	27,07	1
SKLT	2017	74	6,49%	27,18	1
SKLT	2018	73	7,25%	27,34	1
SKBM	2014	85	16,90%	27,200	1
SKBM	2015	89	84,37%	25,060	1
SKBM	2016	208	5,79%	27,633	1
SKBM	2017	82	3,19%	28,115	1
SKBM	2018	82	2,60%	28,203	1
ROTI	2014	79	11,80%	28,39	1
ROTI	2015	84	16,76%	28,63	1
ROTI	2016	68	15,17%	28,70	1

ROTI	2017	73	5,64%	29,15	1
ROTI	2018	73	4,42%	29,11	1
PSDN	2014	77	-3,05%	27,15	1
PSDN	2015	86	-5,32%	27,15	1
PSDN	2016	87	-1,58%	27,21	1
PSDN	2017	86	-2,48%	27,26	1
PSDN	2018	91	-3,11%	27,27	1
BTEK	2014	90	-0,35%	26,82	1
BTEK	2015	91	0,80%	26,93	1
BTEK	2016	91	0,05%	29,22	1
BTEK	2017	89	-0,77%	29,30	1
BTEK	2018	88	1,50%	29,27	1
BUDI	2014	79	1,76%	14,723	1
BUDI	2015	81	1,60%	14,999	1
BUDI	2016	80	1,80%	14,89	1
BUDI	2017	79	2,08%	14,89	1
BUDI	2018	80	2,12%	15,04	1

Lampiran 3

Analisis data statistik.

Tabel 4.2

Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Report	90	45.0000	395.0000	92.588889	41.9983666
ROA	90	-1.1089	.8437	.113642	.2190330
Ukuran perusahaan	90	10.8369	30.4984	23.350583	5.9283624
Opini Audit	90	.0000	1.0000	.988889	.1054093
Valid N (listwise)	90				

Tabel 4.3

Hasil Uji Normalitas Data (Sebelum di Outlier)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		90
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	24.80605600
Most Extreme Differences	Absolute	.278
	Positive	.278
	Negative	-.183
Kolmogorov-Smirnov Z		2.635
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.3
Hasil Uji Normalitas Data (Sesudah di Oulier)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	7.19138691
Most Extreme Differences	Absolute	.043
	Positive	.043
	Negative	-.038
Kolmogorov-Smirnov Z		.380
Asymp. Sig. (2-tailed)		.999

a. Test distribution is Normal.

b. Calculated from data.

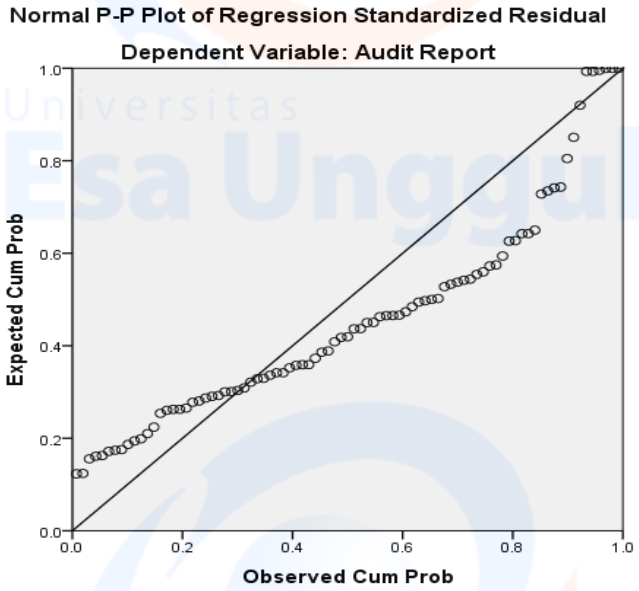
Tabel 4.4
Hasil Uji Multikolinearitas

Coefficients[a]

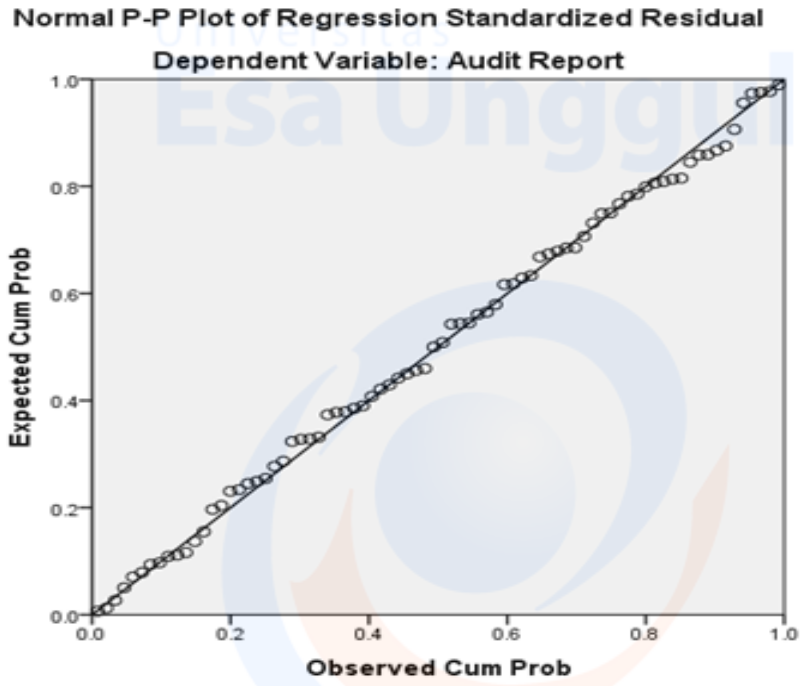
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	401.331	7.965		50.390	.000		
	ROA	-34.281	6.066	-.138	-5.651	.000	.867	1.154
	Ukuran perusahaan	.163	.153	.026	1.062	.292	.851	1.175
	Opini Report	-320.768	7.502	-.988	-42.760	.000	.969	1.032

a. Dependent Variable: Audit Report

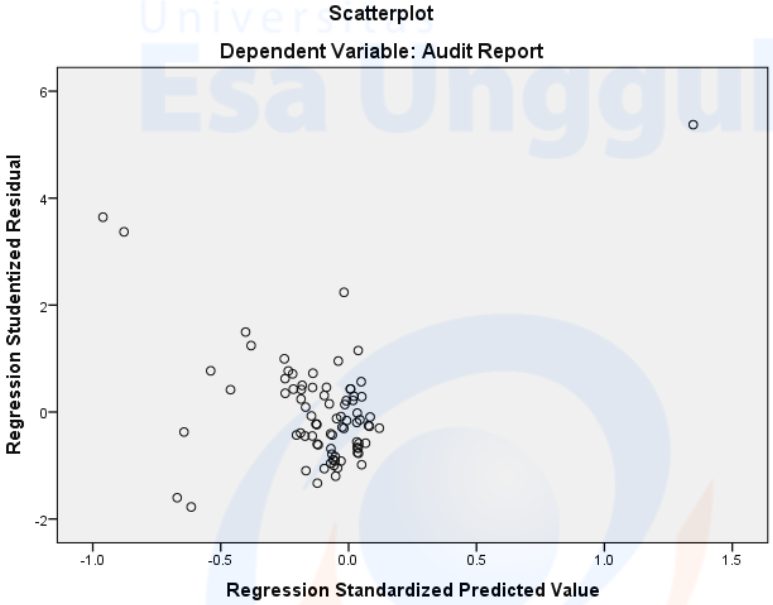
Gambar 4.2
Hasil Uji Normalitas P-PlotBerdasddBe (Sebelum di Outlier)



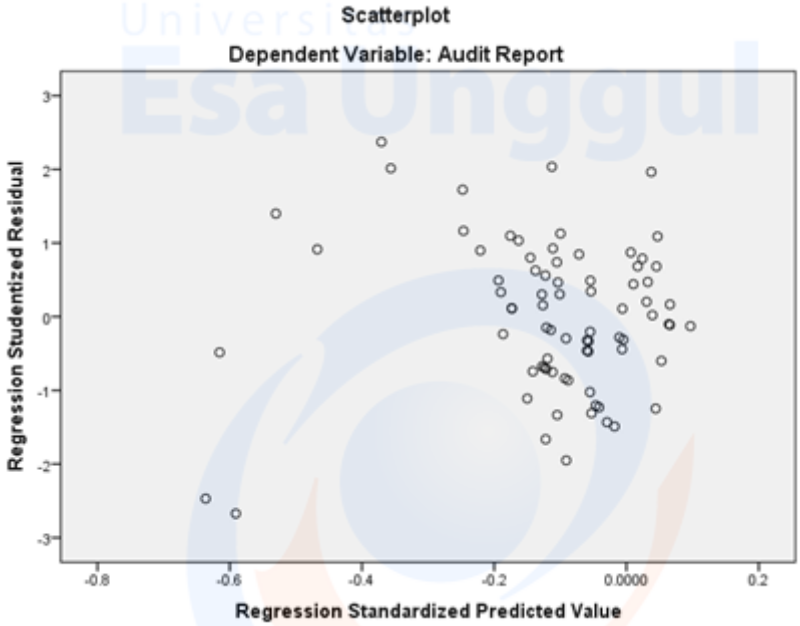
Gambar 4.2
Hasil Uji Normalitas P-PlotBerdasddBe (Setelah di Outlier)



Gambar 4.3
Hasil Uji Heterokedastisitas P-Plot (Sebelum di Outlier)



Gambar 4.3
Hasil Uji Heterokedastisitas P-Plot (Sesudah di Outlier)



Tabel 4.5
Hasil Uji Autokolerasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.981[a]	.962	.960	7.3357101	2.087

a. Predictors: (Constant), Opini Report, ROA, Ukuran perusahaan

b. Dependent Variable: Audit Report

Tabel 4.6
Hasil Uji Regrersi Linear 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)	401.331	7.965		50.390	.000					
	ROA	-34.281	6.066	-.138	-5.651	.000	-.043	-.549	-.129	.867	1.154
	Ukuran perusahaan	.163	.153	.026	1.062	.292	-.093	.122	.024	.851	1.175
	Opini Report	-320.768	7.502	-.988	-42.760	.000	-.969	-.980	-.973	.969	1.032

a. Dependent Variable: Audit Report

Tabel 4.7
Hasil Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	99991.044	3	33330.348	619.378	.000[b]
	Residual	3982.136	74	53.813		
	Total	103973.179	77			

a. Dependent Variable: Audit Reportlag

b. Predictors: (Constant), Opini Report, ROA, Ukuran perusahaan

Tabel 4.8
Hasil Uji T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	401.331	7.965		50.390	.000
	ROA	-34.281	6.066	-.138	-5.651	.000
	Ukuran perusahaan	.163	.153	.026	1.062	.292
	Opini Report	-320.768	7.502	-.988	-42.760	.000

a. Dependent Variable: Audit Report Lag

Tabel 4.9
Hasil Uji R^2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.981[a]	.962	.960	7.3357101	2.087

a. Predictors: (Constant), Opini Report, ROA, Ukuran perusahaan

b. Dependent Variable: Audit Report Lag