

LAMPIRAN

Lampiran 1

Daftar Nama Sampel Perusahaan *Consumer Goods* yang terdaftar di Bursa Efek Indonesia

No	Nama Perusahaan	Kode Perusahaan
1.	PT. Unilever Indonesia Tbk	UNVR
2.	PT. Martina Beto Tbk	MBTO
3.	PT. Mandom Indonesia Tbk	TCID
4.	PT. Kino Indonesia Tbk	KINO
5.	PT. Tri Banyan Tirta Tbk	ALTO
6.	PT. Wilmar Cahaya Indonesia Tbk	CEKA
7.	PT. Mayora Indah Tbk	MYOR
8.	PT. Indofood Sukses Makmur Tbk	INDF
9.	PT. Nippon Indosari Corpindo Tbk	ROTI
10.	PT. Ultra Jaya Milk Industry & Trading Company Tbk	ULTJ
11.	PT. Chitose Internasional Tbk	CINT
12.	PT. Kedaung Indah Can Tbk.	KICI
13.	PT. Darya-Varia Laboratoria Tbk	DVLA
14.	PT. Indofarma Tbk	INAF
15.	PT. Kalbe Farma Tbk	KLBF
16.	PT. Kimia Farma Tbk	KAEF
17.	PT. Merck Tbk	MERK
18.	PT. Gudang Garam Tbk	GGRM
19.	PT. Wismilak Inti Makmur Tbk	WIIM
20.	PT. Hanjaya Mandala Sampoerna Tbk	HMSP

Lampiran 2

Data Hasil Penelitian 2015-2019

Thn	Kode Perusahaan	Y	X1	X2	X3
		Audit Delay	ROA	DER	SIZE
2015	ALTO	141	0.843311046	1.327993745	26.43297018
	CEKA	75	11.27624822	1.321989795	28.87969971
	CINT	73	10.64825821	0.214979118	26.47656802
	DVLA	67	10.49480433	0.413717238	20.99031001
	GGRM	70	15.84883323	0.670847323	18.06921468
	HMSP	60	36.65450834	0.187239279	18.30492534
	INAF	56	0.924239329	1.587625346	28.1146186
	INDF	82	5.403464601	1.129594934	17.9753611
	KAEF	54	10.44844403	0.737946189	29.21213599
	KICI	87	2.025381864	0.433325318	25.24216682
	KINO	77	10.49360381	0.807487215	28.91302317
	KLBF	70	19.865642	0.252153893	30.51512126
	MBTO	80	-1.765230591	0.494424365	27.26686505
	MERK	63	29.06801277	0.354990858	20.70657377
	MYOR	81	16.42129526	1.183617902	30.32691308
	ROTI	83	16.7629061	1.277024864	28.40782066
	TCID	62	28.00647568	0.21414157	28.47038322
	ULTJ	89	19.57249877	0.265411512	29.11124577
	UNVR	89	49.77442706	2.258498434	17.41238519
	WIIM	77	13.25411006	0.422790365	28.24047119
2016	ALTO	149	2.408474178	1.423030938	26.41521694
	CEKA	80	22.33992814	0.605959962	29.0457916
	CINT	81	7.054928452	0.223345966	26.51452836
	DVLA	68	14.00168986	0.418483214	21.0957646
	GGRM	77	16.07907112	0.591125044	18.14984461
	HMSP	65	40.01914027	0.243840807	18.3742876
	INAF	59	2.42833844	1.39968099	28.14665679
	INDF	79	8.987248662	0.870092259	17.67248326
	KAEF	54	8.303972494	1.030706831	29.39086029
	KICI	68	0.41318472	0.57071701	25.32223712
	KINO	79	6.6772015	0.682572993	28.88179032
	KLBF	76	20.30202673	0.221613924	30.594965
	MBTO	79	3.471237558	0.610151641	27.25333253
	MERK	60	28.67150092	0.27676342	19.1810001

	MYOR	74	17.91647315	1.062552893	30.54064851
	ROTI	67	15.17463958	1.023661253	28.55604202
	TCID	62	10.13572616	0.225410433	28.55796536
	ULTJ	81	20.97062451	0.21493722	29.17559788
	UNVR	76	51.99940044	0.719076575	17.50573241
	WIIM	86	10.09600704	0.365798767	28.15325869
2017	ALTO	94	-3.064544445	1.645896062	26.29215977
	CEKA	66	11.55936024	0.542157587	29.07975926
	CINT	79	8.040422582	0.246692532	26.64740359
	DVLA	68	13.78206047	0.469932855	21.17793201
	GGRM	74	16.83233191	0.582451448	18.23803023
	HMSP	65	39.16177494	0.264652243	16.02284871
	INAF	71	-0.279936799	1.906242434	28.12040909
	INDF	75	8.708890823	0.880788055	18.06666822
	KAEF	50	7.376948373	1.369718091	29.44380459
	KICI	65	7.119607313	0.633033432	25.45431698
	KINO	79	4.354001705	0.575341131	28.78179479
	KLBF	82	19.50613881	0.1959264	30.63581819
	MBTO	86	-2.178266329	0.891420268	27.31846878
	MERK	74	4.995514769	0.376267493	20.18198525
	MYOR	74	16.49627357	1.028167978	30.66677541
	ROTI	85	5.640104044	0.616809499	28.54374557
	TCID	61	10.29224769	0.270932421	28.62663855
	ULTJ	80	18.49518213	0.232416712	15.4005654
	UNVR	57	50.22509558	0.726368729	17.53405827
	WIIM	82	0.444568578	0.253167283	28.02064616
2018	ALTO	100	-2.426817082	1.866874299	26.39409403
	CEKA	74	11.70614042	0.196906716	28.92006851
	CINT	74	4.495499912	0.264237504	26.63782433
	DVLA	81	16.21347631	0.402045496	21.25369248
	GGRM	70	16.14653117	0.530959224	18.37680893
	HMSP	80	38.5414942	0.31800686	18.48592424
	INAF	87	0.675700433	1.904181472	28.09662755
	INDF	78	7.714041866	0.933974053	18.11136267
	KAEF	53	6.666872533	1.732365106	22.85852603
	KICI	67	-0.72193562	0.627991504	25.18820983
	KINO	84	5.57840239	0.64258265	28.91519805
	KLBF	86	18.22088674	0.186445695	30.6790757
	MBTO	72	32.97893467	1.156463909	26.94289673
	MERK	74	3.731174431	1.437124164	20.23217433
	MYOR	74	14.93824388	1.059305218	30.81160518

	ROTI	72	4.424740649	0.506328189	28.64862068
	TCID	60	9.595590342	0.239639632	28.60511059
	ULTJ	84	16.06525781	0.163543915	15.51531591
	UNVR	31	50.22509558	0.726368729	17.53405827
	WIIM	77	5.633331252	0.249032975	27.9713318
2019	ALTO	107	-0.505661586	1.898244345	26.56382506
	CEKA	78	19.71462596	0.231402875	28.76915442
	CINT	82	5.132178387	0.338291131	26.74376303
	DVLA	89	16.46210395	0.401110293	21.31825995
	GGRM	72	19.16543223	0.544199951	18.52074161
	HMSP	89	35.85347142	0.426658946	18.47947004
	INAF	181	-1.827991337	1.740816735	27.9378992
	INDF	79	9.095143515	0.774799692	18.15401566
	KAEF	72	0.208771016	1.475793645	22.96403249
	KICI	65	-2.744193668	0.749401034	25.2347989
	KINO	89	13.54618005	0.737330521	29.17407745
	KLBF	86	16.79083487	0.2130512	30.75045118
	MBTO	86	39.30653104	1.088112509	27.01032037
	MERK	68	13.93853368	0.516907916	20.42840409
	MYOR	89	16.66287467	0.923033718	30.85096595
	ROTI	59	7.623307457	0.513964888	28.8361
	TCID	59	7.878368589	0.263502183	28.66212217
	ULTJ	79	19.13306989	0.168569331	15.64671812
	UNVR	29	47.95193035	2.909487033	17.57490819
	WIIM	117	3.299226988	0.257799667	27.96289286

Lampiran 3

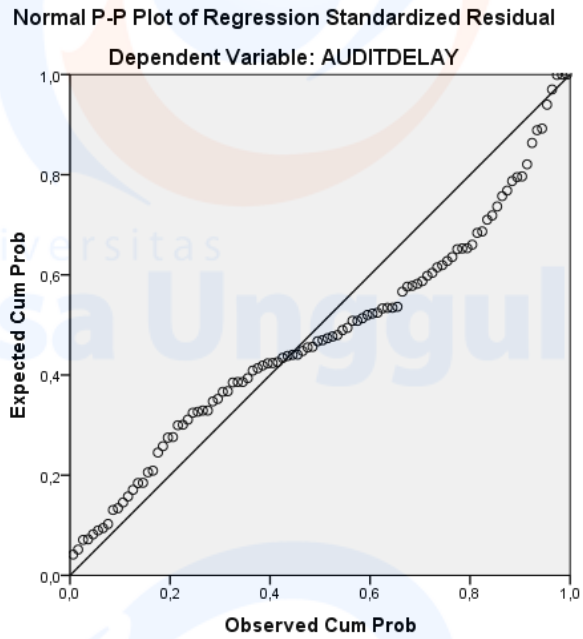
Hasil Output SPSS

Statistik Deskriptif

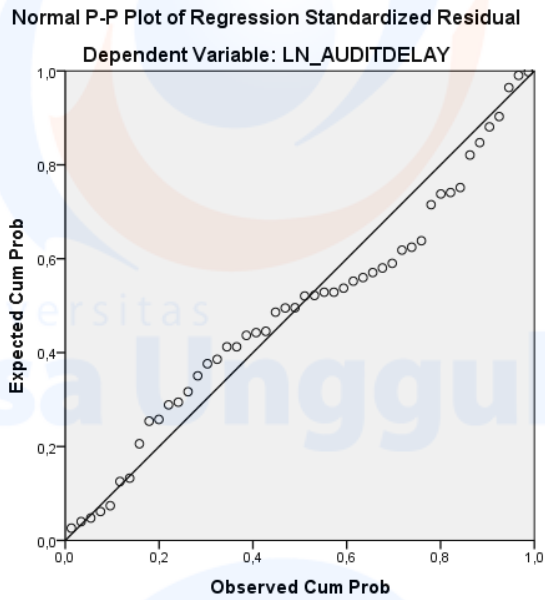
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AD	100	29,00	181,00	76,7600	19,42929
ROA	100	-3,06	59,76	14,0761	13,37349
DER	100	,16	2,91	,7439	,55805
SIZE	100	4879559,00	25026739427547,00	3161919285656,7095	6054168427169,45300
Valid N (listwise)	100				

Uji Normalitas I



Uji Normalitas II



Uji Auto Korelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,607 ^a	,368	,325	,22474	1,432

a. Predictors: (Constant), SIZE, LN_DER, LN_ROA

b. Dependent Variable: LN_AUDITDELAY

Uji Run Test

Runs Test

	Unstandardized Residual
Test Value ^a	,01619 ^b
Cases < Test Value	26
Cases >= Test Value	22
Total Cases	48
Number of Runs	24
Z	-,098
Asymp. Sig. (2-tailed)	,922

a. Mode

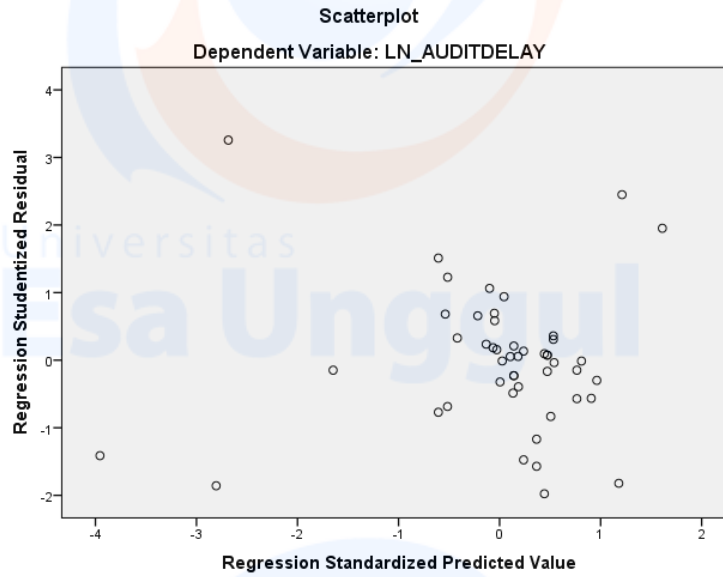
Uji Multikolonieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,611	,215		21,435	,000		
	LN_ROA	-,096	,034	-,351	-2,782	,008	,899	1,112
	LN_DER	-,524	,130	-,497	-4,039	,000	,946	1,057
	SIZE	-,003	,007	-,049	-,381	,705	,853	1,172

a. Dependent Variable: LN_AUDITDELAY

Uji Heterokedastisitas



Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,297	3	,432	8,558	,000 ^b
	Residual	2,222	44	,051		
	Total	3,519	47			

a. Dependent Variable: LN_AUDITDELAY

b. Predictors: (Constant), SIZE, LN_DER, LN_ROA

Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,611	,215		21,435	,000		
	LN_ROA	-,096	,034	-,351	-2,782	,008	,899	1,112
	LN_DER	-,524	,130	-,497	-4,039	,000	,946	1,057
	SIZE	-,003	,007	-,049	-,381	,705	,853	1,172

a. Dependent Variable: LN_AUDITDELAY

Analisis Koefisien Determinasi R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,607 ^a	,368	,325	,22474	1,432

a. Predictors: (Constant), SIZE, LN_DER, LN_ROA

b. Dependent Variable: LN_AUDITDELAY

Uji Regresi Linier Berganda**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,611	,215		21,435	,000		
	LN_ROA	-,096	,034	-,351	-2,782	,008	,899	1,112
	LN_DER	-,524	,130	-,497	-4,039	,000	,946	1,057
	SIZE	-,003	,007	-,049	-,381	,705	,853	1,172

a. Dependent Variable: LN_AUDITDELAY