



**LAMPIRAN**



**LAMPIRAN 1**  
**DAFTAR PERUSAHAAN YANG TERMASUK DALAM SAMPEL**  
**PERUSAHAAN**

<b>NO</b>	<b>KODE</b>	<b>Nama Perusahaan</b>
1.	ADRO	Adaro Energy Tbk
2.	ANTM	Aneka Tambang Tbk
3.	APEX	Apexindo Pratama Duta Tbk
4.	ARII	Alfa Resources Tbk
5.	ARTI	Ratu Prabu Energi
6.	ATPK	Bara Jaya Internasional Tbk
7.	BIPI	Astrindo Nusantara Infrastruktur Tbk
8.	BORN	Borneo Lumbung Energi & Metal Tbk
9.	BSSR	Baramulti Suksessarana Tbk
10.	BUMI	Bumi Resources Tbk
11.	BYAN	Bayan Resources Tbk
12.	CITA	Cita Mineral Investindo Tbk
13.	CKRA	Cakra Mineral Tbk
14.	CTTH	Citatah Tbk
15.	DEWA	Darma Henwa Tbk
16.	DKFT	Central Omega Resources Tbk
17.	DOID	Delta Dunia Makmur Tbk
18.	ELSA	Elnusa Tbk
19.	ENRG	Energi Mega Persada Tbk
20.	ESSA	Surya Esa Perkasa Tbk
21.	GEMS	Golden Energy Mines Tbk
22.	HRUM	Harum Energy Tbk
23.	INCO	Vale Indonesia Tbk
24.	ITMG	Indo Tambangraya Megah Tbk
25.	KKGI	Resource Alam Indonesia Tbk
26.	MBAP	Mitrabara Adiperdana Tbk
27.	MEDC	Medco Energi Internasional Tbk
28.	MITI	Mitra Investindo Tbk
29.	MYOH	Samindo Resources Tbk
30.	PKPK	Perdana Karya Perkasa Tbk
31.	PSAB	J Resources Asia Pasifik Tbk
32.	PTBA	Bukit Asam Tbk
33.	PTRO	Petrosea Tbk
34.	RUIS	Radiant Utama Interinsco Tbk
35.	SMMT	Golden Eagle Energy Tbk
36.	SMRU	SMR Utama Tbk
37.	TINS	Timah Tbk

38.	TOBA	Toba Bara Sejahtera Tbk
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**LAMPIRAN 2**  
**HASIL OLAHAN DATA PERUSAHAAN PERTAMBANGAN TAHUN**  
**2014-2018**

NO	NAMA	THN	Financial Distress (X1)	Auditor Switching (X2)	Ukuran Perusahaan (X3)	Audit Delay (Y)
1	ADRO	2014	0.492	0	33,265,400,480,000	58
2	ADRO	2015	0.43728	0	16,472,770,430,000	60
3	ADRO	2016	0.41954	0	54,216,205,590,000	58
4	ADRO	2017	0.39954	0	59,493,889,320,000	59
5	ADRO	2018	0.39062	0	38,862,943,830,000	59
6	ANTM	2014	0.45883	0	10,158,459,633,750	62
7	ANTM	2015	0.39662	0	7,545,660,123,650	60
8	ANTM	2016	0.386	0	21,507,534,428,875	59
9	ANTM	2017	0.38395	0	15,019,227,953,125	68
10	ANTM	2018	0.40734	0	18,383,535,014,625	64
11	APEX	2014	0.96574	0	8,777,505,000,000	105
12	APEX	2015	0.93465	0	8,857,300,500,000	169
13	APEX	2016	0.96047	0	4,734,533,000,000	242
14	APEX	2017	1.08136	0	4,734,533,000,000	205
15	APEX	2018	1.29197	0	4,468,548,000,000	197
16	ARII	2014	0.68345	0	1,344,000,000,000	89
17	ARII	2015	0.76672	0	1,200,000,000,000	90
18	ARII	2016	0.82955	0	1,560,000,000,000	88
19	ARII	2017	0.87841	0	2,940,000,000,000	88
20	ARII	2018	0.97147	0	2,700,000,000,000	87
21	ARTI	2014	0.45457	0	158,368,000,000	106
22	ARTI	2015	0.31163	0	1,332,800,000,000	148
23	ARTI	2016	0.33845	1	392,000,000,000	132
24	ARTI	2017	0.29804	0	392,000,000,000	77
25	ARTI	2018	0.33406	0	392,000,000,000	86
26	ATPK	2014	0.34619	0	1,203,891,291,526	87
27	ATPK	2015	0.43026	1	1,117,487,610,316	91
28	ATPK	2016	0.53517	0	1,117,487,610,316	90
29	ATPK	2017	0.60494	1	1,117,487,610,316	172
30	ATPK	2018	0.69457	0	1,117,487,610,316	85
31	BIPI	2014	0.65706	0	4,417,488,571,694	180
32	BIPI	2015	0.70613	1	1,825,408,500,700	173
33	BIPI	2016	0.76745	0	2,592,080,070,994	160
34	BIPI	2017	0.73746	0	2,851,288,077,994	159
35	BIPI	2018	0.69031	0	2,007,949,350,700	85

NO	NAMA	THN	Financial Distress (X1)	Auditor Switching (X2)	Ukuran Perusahaan (X3)	Audit Delay (Y)
36	BORN	2014	1.65413	1	884,650,000,000	1024
37	BORN	2015	1.98553	0	884,650,000,000	833
38	BORN	2016	1.80575	0	884,650,000,000	502
39	BORN	2017	1.7239	0	884,650,000,000	165
40	BORN	2018	1.79663	0	884,650,000,000	394
41	BSSR	2014	0.46326	1	4,160,235,000,000	72
42	BSSR	2015	0.39641	1	2,904,315,000,000	43
43	BSSR	2016	0.30784	0	3,689,265,000,000	39
44	BSSR	2017	0.2867	0	5,494,650,000,000	50
45	BSSR	2018	0.38687	0	6,122,610,000,000	58
46	BUMI	2014	1.11277	1	2,930,161,634,160	177
47	BUMI	2015	1.85637	0	1,831,351,021,350	274
48	BUMI	2016	1.89768	1	10,182,311,678,706	76
49	BUMI	2017	0.92253	1	4,113,282,155,532	87
50	BUMI	2018	0.87109	1	3,116,122,845,100	87
51	BYAN	2014	0.78003	0	22,166,667,775,000	90
52	BYAN	2015	0.78625	0	26,250,001,312,500	91
53	BYAN	2016	0.77185	0	20,000,001,000,000	89
54	BYAN	2017	0.4199	0	35,333,335,100,000	85
55	BYAN	2018	0.41082	0	66,250,003,312,500	81
56	CITA	2014	0.4105	0	3,168,490,806,000	82
57	CITA	2015	0.53789	0	3,168,490,806,000	75
58	CITA	2016	0.64683	1	3,033,661,410,000	67
59	CITA	2017	0.65855	0	2,393,221,779,000	71
60	CITA	2018	0.54118	0	6,202,152,216,000	70
61	CKRA	2014	0.01613	1	1,016,098,196,910	119
62	CKRA	2015	0.04128	1	255,301,054,500	105
63	CKRA	2016	0.02355	0	347,209,434,120	108
64	CKRA	2017	0.02654	0	372,739,539,570	141
65	CKRA	2018	0.09948	1	388,057,602,840	354
66	CTTH	2014	0.78077	0	82,466,268,007	68
67	CTTH	2015	0.52286	0	68,927,029,976	78
68	CTTH	2016	0.48868	0	98,467,185,680	75
69	CTTH	2017	0.54072	0	121,853,142,279	81
70	CTTH	2018	0.55474	0	146,469,938,699	84
71	DEWA	2014	0.37502	0	1,092,686,689,600	51
72	DEWA	2015	0.3974	0	1,092,686,689,600	64
73	DEWA	2016	0.40963	0	1,092,686,689,600	74

NO	NAMA	THN	Financial Distress (X1)	Auditor Switching (X2)	Ukuran Perusahaan (X3)	Audit Delay (Y)
74	DEWA	2017	0.43367	0	1,092,686,689,600	122
75	DEWA	2018	0.44398	0	1,092,686,689,600	92
76	DKFT	2014	0.04784	0	2,238,383,900,200	86
77	DKFT	2015	0.04072	0	2,238,383,900,200	22
78	DKFT	2016	0.35293	0	1,883,174,364,400	76
79	DKFT	2017	0.48427	0	2,221,469,160,400	82
80	DKFT	2018	0.59464	0	1,725,303,459,600	84
81	DOID	2014	0.89845	1	1,591,329,145,276	79
82	DOID	2015	0.89781	1	446,951,451,528	67
83	DOID	2016	0.85666	0	4,245,758,533,320	74
84	DOID	2017	0.81264	0	6,115,639,624,380	60
85	DOID	2018	0.77915	0	4,521,135,376,800	71
86	ELSA	2014	0.39162	0	4,999,472,500,000	44
87	ELSA	2015	0.40211	1	1,802,729,500,000	42
88	ELSA	2016	0.31334	0	3,065,370,000,000	39
89	ELSA	2017	0.37143	0	2,715,042,000,000	45
90	ELSA	2018	0.41665	0	2,510,684,000,000	45
91	ENRG	2014	0.58886	1	4,464,253,069,300	110
92	ENRG	2015	0.75716	0	2,455,339,188,100	179
93	ENRG	2016	1.06749	0	2,455,339,188,100	181
94	ENRG	2017	1.07412	0	546,312,969,508	180
95	ENRG	2018	0.88272	0	517,108,963,600	149
96	ESSA	2014	0.28285	0	3,294,500,000,000	84
97	ESSA	2015	0.34104	0	1,815,000,000,000	84
98	ESSA	2016	0.6858	0	1,782,000,000,000	88
99	ESSA	2017	0.74208	0	2,420,000,000,000	86
100	ESSA	2018	0.64985	0	4,604,600,000,000	89
101	GEMS	2014	0.21442	0	11,764,706,000,000	41
102	GEMS	2015	0.33045	0	8,235,294,200,000	47
103	GEMS	2016	0.29854	0	15,882,353,100,000	58
104	GEMS	2017	0.50511	0	16,176,470,750,000	58
105	GEMS	2018	0.54951	0	15,000,000,150,000	59
106	HRUM	2014	0.1833	0	4,488,009,200,000	89
107	HRUM	2015	0.09779	0	1,824,943,500,000	90
108	HRUM	2016	0.14016	0	5,785,746,800,000	89
109	HRUM	2017	0.13839	0	5,542,421,000,000	87
110	HRUM	2018	0.16988	1	3,785,068,000,000	86
111	INCO	2014	0.23513	1	36,019,227,860,000	57

NO	NAMA	THN	Financial Distress (X1)	Auditor Switching (X2)	Ukuran Perusahaan (X3)	Audit Delay (Y)
112	INCO	2015	0.19885	0	16,245,913,807,200	56
113	INCO	2016	0.17565	0	28,020,475,190,400	53
114	INCO	2017	0.16717	0	28,716,018,900,800	58
115	INCO	2018	0.14471	0	32,392,464,227,200	31
116	ITMG	2014	0.31264	0	17,372,596,875,000	49
117	ITMG	2015	0.29177	0	6,468,820,625,000	49
118	ITMG	2016	0.24993	0	19,067,484,375,000	54
119	ITMG	2017	0.29479	0	23,389,447,500,000	53
120	ITMG	2018	0.32781	0	22,880,981,250,000	52
121	KKGI	2014	0.27493	1	1,005,000,000,000	40
122	KKGI	2015	0.22103	0	420,000,000,000	41
123	KKGI	2016	0.14486	0	1,500,000,000,000	62
124	KKGI	2017	0.15643	0	1,620,000,000,000	59
125	KKGI	2018	0.26059	0	1,770,000,000,000	86
126	MBAP	2014	0.42575	0	1,607,726,257,120	75
127	MBAP	2015	0.32353	0	1,368,408,226,480	70
128	MBAP	2016	0.21263	0	2,564,998,379,680	74
129	MBAP	2017	0.2393	1	3,559,088,660,800	59
130	MBAP	2018	0.2843	0	3,497,725,063,200	74
131	MEDC	2014	0.65945	0	12,663,315,510,000	84
132	MEDC	2015	0.75889	0	2,649,298,902,750	82
133	MEDC	2016	0.75244	0	4,398,835,914,000	90
134	MEDC	2017	0.72821	0	14,508,233,275,670	96
135	MEDC	2018	0.73588	0	12,212,996,863,185	95
136	MITI	2014	0.24512	0	237,397,180,000	84
137	MITI	2015	0.55444	0	159,120,272,000	88
138	MITI	2016	0.62007	0	78,276,908,000	86
139	MITI	2017	0.64499	0	70,577,540,000	87
140	MITI	2018	0.49023	0	70,577,540,000	86
141	MYOH	2014	0.50603	1	1,010,491,125,000	77
142	MYOH	2015	0.42104	1	1,158,314,062,500	64
143	MYOH	2016	0.2701	0	1,389,976,875,000	59
144	MYOH	2017	0.2464	0	1,544,418,750,000	79
145	MYOH	2018	0.24674	0	2,305,596,562,500	74
146	PKPK	2014	0.51614	1	52,800,000,000	86
147	PKPK	2015	0.51046	1	30,000,000,000	111
148	PKPK	2016	0.55749	1	30,000,000,000	88
149	PKPK	2017	0.56813	0	40,200,000,000	88



NO	NAMA	THN	Financial Distress (X1)	Auditor Switching (X2)	Ukuran Perusahaan (X3)	Audit Delay (Y)
150	PKPK	2018	0.56543	0	63,000,000,000	86
151	PSAB	2014	0.66704	0	2,857,680,000,000	89
152	PSAB	2015	0.61747	0	7,250,040,000,000	104
153	PSAB	2016	0.59893	0	6,456,240,000,000	55
154	PSAB	2017	0.62005	0	4,736,340,000,000	86
155	PSAB	2018	0.59637	0	5,344,920,000,000	67
156	PTBA	2014	0.41461	0	28,801,648,125,000	54
157	PTBA	2015	0.45025	0	10,426,196,621,250	60
158	PTBA	2016	0.43196	1	28,801,648,125,000	66
159	PTBA	2017	0.37237	1	28,340,821,755,000	67
160	PTBA	2018	0.32695	1	49,538,834,775,000	65
161	PTRO	2014	0.58774	0	932,959,625,000	64
162	PTRO	2015	0.58089	0	292,495,450,000	75
163	PTRO	2016	0.56676	0	726,195,600,000	66
164	PTRO	2017	0.59131	0	1,674,284,300,000	59
165	PTRO	2018	0.65598	0	1,800,359,925,000	74
166	RUIS	2014	0.75431	0	167,090,000,000	83
167	RUIS	2015	0.69003	0	165,550,000,000	81
168	RUIS	2016	0.63261	0	181,720,000,000	81
169	RUIS	2017	0.6036	0	178,640,000,000	85
170	RUIS	2018	0.5901	1	200,200,000,000	80
171	SMMT	2014	0.368	0	5,622,750,000,000	86
172	SMMT	2015	0.44007	0	538,650,000,000	90
173	SMMT	2016	0.40134	0	469,350,000,000	83
174	SMMT	2017	0.4221	1	418,950,000,000	80
175	SMMT	2018	0.41159	0	504,000,000,000	84
176	SMRU	2014	0.50064	0	3,168,000,000,000	79
177	SMRU	2015	0.53393	0	2,974,853,816,116	90
178	SMRU	2016	0.59302	0	4,249,791,165,880	86
179	SMRU	2017	0.49566	0	6,024,703,946,924	80
180	SMRU	2018	0.49789	0	8,124,600,758,300	74
181	TINS	2014	0.42494	0	9,160,736,748,420	54
182	TINS	2015	0.4212	0	3,761,115,494,270	62
183	TINS	2016	0.40791	0	8,006,334,963,050	59
184	TINS	2017	0.48961	0	5,772,008,926,850	59
185	TINS	2018	0.5686	0	5,623,053,857,770	65
186	TOBA	2014	0.52645	0	1,851,491,720,000	68
187	TOBA	2015	0.45066	0	1,358,431,425,000	86



NO	NAMA	THN	Financial Distress (X1)	Auditor Switching (X2)	Ukuran Perusahaan (X3)	Audit Delay (Y)
188	TOBA	2016	0.4352	0	2,505,551,295,000	89
189	TOBA	2017	0.49819	0	4,165,856,370,000	87
190	TOBA	2018	0.57037	0	3,260,235,420,000	87

**LAMPIRAN 3**  
**HASIL OUTPUT SPSS 22**

**1. Hasil Uji Statistik Deskriptif**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress Auditor Switching	190	.02	1.99	.5460	.34226
Ukuran Perusahaan	190	.00	1.00	.1737	.37984
Audit Delay	190	30000000000.00	662500033125.00	68385594788.59	110348796698.10
Valid N (listwise)	190	22.00	1024.00	98.9316	102.91904

**2. Hasil Uji Asumsi Klasik**

**a. Uji Normalitas Sebelum Outlier**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		190
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	81.27522814
Most Extreme Differences	Absolute	.199
	Positive	.199
	Negative	-.166
Test Statistic		.199
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber : Data Olahan Komputerisasi Statistik

**b. Uji Normalitas Setelah Outlier**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		135
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	14.66493321
Most Extreme Differences	Absolute	.044
	Positive	.044
	Negative	-.033
Test Statistic		.044
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Sumber : Data Olahan Komputerisasi Statistik

**c. Uji Multikolinieritas**

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Financial Distress	.969	1.032
	Auditor Switching	.994	1.006
	Ukuran Perusahaan	.975	1.026

a. Dependent Variable: Audit Delay

Sumber : Data Olahan Komputerisasi Statistik

**d. Uji Autokorelasi Sebelum Cochran Orcutt**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.473 <sup>a</sup>	.224	.206	14.83190	.915

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

b. Dependent Variable: Audit Delay

Sumber : Data Olahan Komputerisasi Statistik

**e. Uji Autokorelasi Setelah Cochrane Orcutt**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 <sup>a</sup>	.105	.085	12.36656	1.913

a. Predictors: (Constant), LAG\_X3, LAG\_X2, LAG\_X1

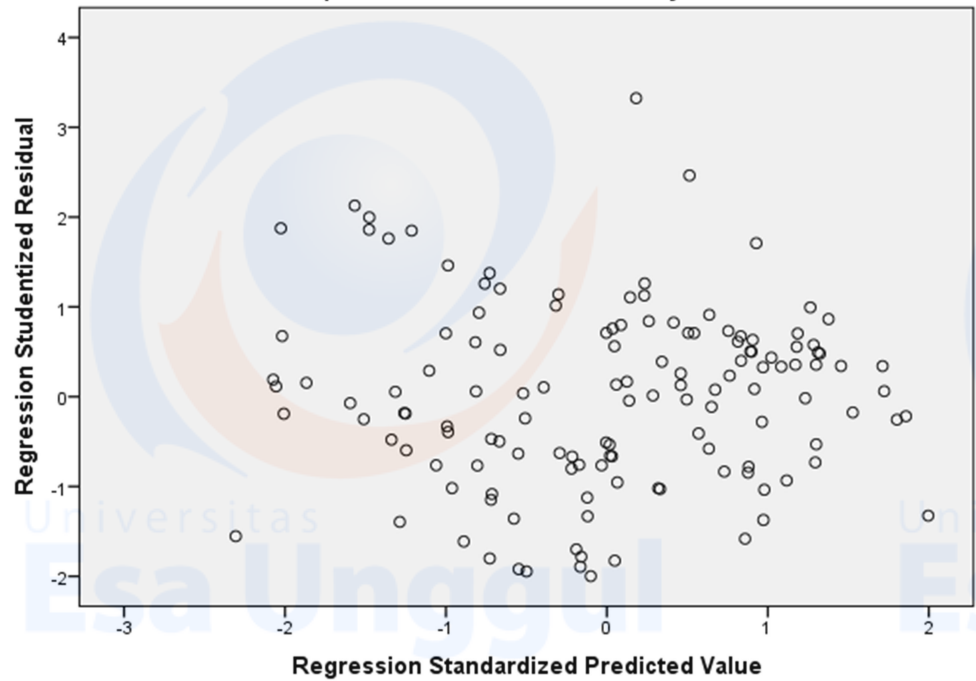
b. Dependent Variable: LAG\_Y

Sumber : Data Olahan Komputerisasi Statistik

**f. Uji Heteroskedastistas**

**Scatterplot**

**Dependent Variable: Audit Delay**



### 3. Hasil Analisis Regresi Linier Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	27.211	2.225		12.231	.000
	LAG_X1	31.394	9.049	.290	3.469	.001
	LAG_X2	-2.614	3.185	-.068	-.821	.413
	LAG_X3	-1.339E-13	.000	-.103	-1.229	.221

a. Dependent Variable: LAG\_Y

Sumber : Data Olahan Komputerisasi Statistik

### 4. Hasil Uji Hipotesis

#### a. Hasil Uji Simultan F

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2339.347	3	779.782	5.099	.002 <sup>b</sup>
	Residual	19881.127	130	152.932		
	Total	22220.473	133			

a. Dependent Variable: LAG\_Y

b. Predictors: (Constant), LAG\_X3, LAG\_X2, LAG\_X1

Sumber : Data Olahan Komputerisasi Statistik

#### b. Hasil Uji Parsial T

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	27.211	2.225		12.231	.000
	LAG_X1	31.394	9.049	.290	3.469	.001
	LAG_X2	-2.614	3.185	-.068	-.821	.413
	LAG_X3	-1.339E-13	.000	-.103	-1.229	.221

a. Dependent Variable: LAG\_Y

**c. Hasil Uji Koefisien Determinasi**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.324 <sup>a</sup>	.105	.085	12.36656	1.913

a. Predictors: (Constant), LAG\_X3, LAG\_X2, LAG\_X1

b. Dependent Variable: LAG\_Y

Sumber : Data Olahan Komputerisasi Statistik