

**LAMPIRAN****LAMPIRAN 1****Daftar Perusahaan Yang Terdaftar Dalam Sampel**

<b>No</b>	<b>Nama Perusahaan</b>	<b>Kode Perusahaan</b>
1	Tri Banyan Tirta, Tbk	ALTO
2	Cahaya Kalbar, Tbk	CEKA
3	Delta Djakarta, Tbk	DLTA
4	Indofood CBP Sukses Makmur, Tbk	ICBP
5	Indofood Sukses Makmur, Tbk	INDF
6	Multi Bintang Indonesia, Tbk	MLBI
7	Mayora Indah, Tbk	MYOR
8	Nippon Indosari Corpindo, Tbk	ROTI
9	Sekar Bumi, Tbk	SKBM
10	Sekar Laut, Tbk	SKLT
11	Siantar Top, Tbk	STTP
12	Ultrajaya Milk Industry & Trading Company, Tbk	ULTJ

## LAMPIRAN 2

2016		LN (X1)	
	TOTAL PENJUALAN		
ALTO	296.471.502.365		26,42
DLTA	1.658.618.899		21,23
ICBP	34.466.069		17,36
STTP	2.629.107.367.897		28,60
MAYOR	18.349.959.898.358		30,54
CEKA	4.115.541.761.173		29,05
INDF	66.750.317		18,02
MLBI	3263311		15,00
ROTI	2.521.920.968.213		28,56
SKBM	1.501.115.928.446		28,04
SKLT	833.850.372.883		27,45
ULTJ	4.685.987.917.355		29,18
	LABA BERSIH	TOTAL ASET	ROA (X2)
ALTO	-26.500.565.763	1.165.093.632.823	-0,022745439
DLTA	254.509.268	1.197.796.650	0,212481199
ICBP	3.631.301	28.901.948	0,125642085
STTP	174.176.717.866	2.336.411.494.941	0,074548819
MAYOR	1.388.676.127.665	12.922.421.859.142	0,107462529
CEKA	249.697.013.626	1.425.964.152.418	0,175107497
INDF	5.266.906	82.174.515	0,064094154
MLBI	982129	2275038	0,431697844
ROTI	279.777.368.831	2.919.640.858.718	0,095825953
SKBM	22.545.456.050	1.001.657.012.004	0,02250816
SKLT	20.646.121.074	568.239.939.951	0,036333456
ULTJ	709.825.635.742	4.239.199.641.365	0,167443314
	TOTAL HUTANG	EKUITAS	DER (X3)
ALTO	684.252.214.422	480.841.418.401	1,423030938
DLTA	185.422.642	1.012.374.008	0,183156265
ICBP	10.401.125	18.500.823	0,562197963
STTP	1.167.899.357.271	1.168.512.137.670	0,999475589
MAYOR	6.657.165.872.077	6.265.255.987.065	1,062552893
CEKA	538.044.038.690	887.920.113.728	0,605959962
INDF	38.233.092	43.941.423	0,870092259
MLBI	1454398	820640	1,77227286
ROTI	1.476.889.086.692	1.442.751.772.026	1,023661253
SKBM	633.267.725.358	368.389.286.646	1,719017757
SKLT	272.088.644.079	296.151.295.872	0,918748788
ULTJ	749.966.146.582	3.489.233.494.783	0,21493722

2017			
	<b>TOTAL PENJUALAN</b>		<b>LN (X1)</b>
ALTO	262143990839		26,29215977
DLTA	777.308.328		20,47134765
ICBP	35.606.593		17,38804138
STTP	2.825.409.180.889		28,66967431
MAYOR	20816573946473		30,66677061
CEKA	4.257.738.486.908		29,07975926
INDF	70.186.618		18,06666822
MLBI	3389736		15,0362626
ROTI	24911001795560		30,84633066
SKBM	1.841.487.199.828		28,24159462
SKLT	914.188.759.779		27,54130291
ULTJ	4.879.559		15,4005654
	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA (X2)</b>
ALTO	-62849581665	1109383971111	-0,056652686
DLTA	279.772.635	1.340.842.765	0,20865432
ICBP	3.543.173	31.619.514	0,112056529
STTP	216.024.079.834	2.342.432.443.196	0,092222117
MAYOR	1630953830893	14915849800251	0,109343675
CEKA	107.420.886.839	1392636444501	0,07713491
INDF	5.145.063	87.939.488	0,058506856
MLBI	1322067	2510078	0,526703553
ROTI	135364021139	4559573709411	0,029687868
SKBM	25.880.464.791	1.623.027.475.045	0,015945796
SKLT	22.970.715.348	636.284.210.210	0,036101344
ULTJ	711.681	5.186.940	0,13720633
	<b>TOTAL HUTANG</b>	<b>EKUITAS</b>	<b>DER (X3)</b>
ALTO	690099182411	419284788700	1,645896062
DLTA	196.197.372	1.144.645.393	0,171404501
ICBP	11.295.184	20.324.330	0,55574693
STTP	957.660.374.836	1.384.772.068.360	0,691565346
MAYOR	7561503434179	7354346368072	1,028167978
CEKA	489.592.257.434	903.044.187.067	0,542157587
INDF	41.182.764	46.756.724	0,880788055
MLBI	1445173	1064905	1,357091008
ROTI	1739467993982	2.820.105.715.429	0,616809499
SKBM	599.790.014.646	1.023.237.460.399	0,586168937
SKLT	328.714.435.982	307.569.774.228	1,068747528
ULTJ	978185	4208755	0,232416712

2018			
	<b>TOTAL PENJUALAN</b>		<b>LN (X1)</b>
ALTO	290.274.839.317		26,39409403
DLTA	893.006.350		20,61010425
ICBP	38.413.407		17,4639171
STTP	2.826.957.323.397		28,6702221
MAYOR	24.060.802.395.725		30,81160518
CEKA	3629327583572		28,92006851
INDF	73.394.728		18,11136267
MLBI	3649615		15,11013224
ROTI	2.766.545.866.684		28,64862068
SKBM	1.953.910.957.160		28,3008541
SKLT	1.045.029.834.378		27,67506655
ULTJ	5.472.882		15,51531591
	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA (X2)</b>
ALTO	-33.021.220.862	1.109.843.522.344	-0,029753042
DLTA	338.129.985	1.523.517.170	0,221940384
ICBP	4.658.781	34.367.153	0,135559119
STTP	255.088.886.019	2.631.189.810.030	0,096948113
MAYOR	1.760.434.280.304	17.591.706.426.634	0,100071831
CEKA	92.649.656.775	1.168.956.042.706	0,079258461
INDF	4.961.851	96.537.796	0,051398014
MLBI	1224807	2889501	0,42388184
ROTI	127.171.436.363	4.393.810.380.883	0,028943315
SKBM	15.954.632.472	1.771.365.972.009	0,009006966
SKLT	31.954.131.252	747.293.725.435	0,042759801
ULTJ	701.607	5.555.871	0,12628209
	<b>TOTAL HUTANG</b>	<b>EKUITAS</b>	<b>DER (X3)</b>
ALTO	722.716.844.799	387126677545	1,866874299
DLTA	239.353.356	1.284.163.814	0,186388491
ICBP	11.660.003	22.707.150	0,51349478
STTP	984.801.863.078	1.646.387.946.952	0,598159058
MAYOR	9.049.161.944.940	8.542.544.481.694	1,059305218
CEKA	192.308.466.864	976.647.575.842	0,196906716
INDF	46.620.996	49.916.800	0,933974053
MLBI	1721965	1167536	1,47487101
ROTI	1.476.909.260.772	2.916.901.120.111	0,506328189
SKBM	730.789.419.438	1.040.576.552.571	0,702292799
SKLT	408.057.718.435	339.236.007.000	1,202872661
ULTJ	780.915	4.774.956	0,163543915

<b>2019</b>			
	<b>TOTAL PENJUALAN</b>		<b>LN (X1)</b>
ALTO	343.971.642.312		<b>26,56382506</b>
DLTA	827.136.727		<b>20,53348057</b>
ICBP	42.296.703		<b>17,5602197</b>
STTP	3.512.509.168.853		<b>28,88735176</b>
MAYOR	25.026.739.472.547		<b>30,85096595</b>
CEKA	3.120.937.098.980		<b>28,76915442</b>
INDF	76.592.955		<b>18,15401566</b>
MLBI	3711405		<b>15,12692107</b>
ROTI	3.337.022.314.624		<b>28,8361</b>
SKBM	2.104.704.872.583		<b>28,37519637</b>
SKLT	1.281.116.255.236		<b>27,87875289</b>
ULTJ	6241419		<b>15,64671812</b>
	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA (X2)</b>
ALTO	-7383289239	1103450087164	<b>-0,006691095</b>
DLTA	317815177	1425983722	<b>0,222874337</b>
ICBP	5360029	38709314	<b>0,138468716</b>
STTP	482590522840	2881563083954	<b>0,167475259</b>
MAYOR	2051404206764	19037918806473	<b>0,107753596</b>
CEKA	215.459.200.242	1.393.079.542.074	<b>0,154663961</b>
INDF	5.902.729	96.198.559	<b>0,061359848</b>
MLBI	1206059	2896950	<b>0,416320268</b>
ROTI	236.518.557.420	4.682.083.844.951	<b>0,05051566</b>
SKBM	957.169.058	1.820.383.352.811	<b>0,000525806</b>
SKLT	44.943.627.900	790.845.543.826	<b>0,056829843</b>
ULTJ	1035865	6.608.422	<b>0,156749221</b>
	<b>TOTAL HUTANG</b>	<b>EKUITAS</b>	<b>DER (X3)</b>
ALTO	722.719.563.550	380.730.523.614	<b>1,898244345</b>
DLTA	212.420.390	1.213.563.332	<b>0,17503857</b>
ICBP	12.038.210	26.671.104	<b>0,451357769</b>
STTP	733.556.075.974	2.148.007.007.980	<b>0,341505439</b>
MAYOR	9.125.978.611.155	9.911.940.195.318	<b>0,920705576</b>
CEKA	261.784.845.240	1.131.294.696.834	<b>0,231402875</b>
INDF	41.996.071	54.202.488	<b>0,774799692</b>
MLBI	1750943	1146007	<b>1,52786414</b>
ROTI	1.589.486.465.854	3.092.597.379.097	<b>0,513964888</b>
SKBM	784.562.971.811	1.035.820.381.000	<b>0,757431487</b>
SKLT	410.463.595.860	380.381.947.966	<b>1,079082743</b>
ULTJ	953.283	5.655.139	<b>0,168569331</b>



2020			
	<b>TOTAL PENJUALAN</b>		<b>LN (X1)</b>
ALTO	321.502.485.934		<b>26,49627111</b>
DLTA	546.336.411		<b>20,11874548</b>
ICBP	46.641.048		<b>17,65799157</b>
STTP	3.846.300.254.825		<b>28,97813283</b>
MAYOR	24.476.953.742.651		<b>30,82875313</b>
CEKA	3.634.297.273.749		<b>28,92143689</b>
INDF	81.731.469		<b>18,21894966</b>
MLBI	1.985.009		<b>14,50113401</b>
ROTI	3.212.034.546.032		<b>28,79792567</b>
SKBM	3.165.530.224.724		<b>28,78334169</b>
SKLT	1.253.700.810.596		<b>27,85712094</b>
ULTJ	5.967.362		<b>15,60181551</b>
	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA (X2)</b>
ALTO	-10506939189	1105874415256	<b>-0,009501024</b>
DLTA	123465762	1225580913	<b>0,100740604</b>
ICBP	7418574	103588325	<b>0,071615928</b>
STTP	628628879549	3448995059882	<b>0,182264361</b>
MAYOR	2098168514645	19777500514550	<b>0,106088659</b>
CEKA	181.812.593.992	1.566.673.828.068	<b>0,116050061</b>
INDF	8752066	163136516	<b>0,053648724</b>
MLBI	285617	2907425	<b>0,0982371</b>
ROTI	168.610.282.478	4452166671985	<b>0,037871512</b>
SKBM	5.415.741.808	1.768.660.546.754	<b>0,003062058</b>
SKLT	42.520.246.722	773.863.042.440	<b>0,054945442</b>
ULTJ	1.109.666	8754116	<b>0,126759344</b>
	<b>TOTAL HUTANG</b>	<b>EKUITAS</b>	<b>DER (X3)</b>
ALTO	732.991.334.916	372.883.080.340	<b>1,965740398</b>
DLTA	205.681.950	1.019.898.963	<b>0,201668947</b>
ICBP	53270272	50318053	<b>1,058671169</b>
STTP	775.696.860.738	2.673.298.199.144	<b>0,290164734</b>
MAYOR	8.506.032.464.592	11.271.468.049.958	<b>0,754651695</b>
CEKA	305.958.833.204	1.260.714.994.864	<b>0,242686757</b>
INDF	83.998.472	79.138.044	<b>1,061417085</b>
MLBI	1.474.019	1.433.406	<b>1,028333215</b>
ROTI	1.224.495.624.254	3.227.671.047.731	<b>0,379374356</b>
SKBM	806.678.887.419	961.981.659.335	<b>0,838559529</b>
SKLT	366.908.471.713	406.954.570.727	<b>0,901595652</b>
ULTJ	3.972.379	4.781.737	<b>0,83073975</b>

<b>2021</b>			
	<b>TOTAL PENJUALAN</b>		<b>LN (X1)</b>
ALTO	366.966.569.109		<b>26,62853659</b>
DLTA	681.205.785		<b>20,339375</b>
ICBP	56.803.733		<b>17,8551126</b>
STTP	4.241.856.914.012		<b>29,07602224</b>
MAYOR	27.904.558.322.183		<b>30,95981117</b>
CEKA	5.359.440.530.374		<b>29,30988071</b>
INDF	99.345.618		<b>18,41411542</b>
MLBI	2473681		<b>14,72121788</b>
ROTI	3.287.623.237.457		<b>28,821186</b>
SKBM	3.847.887.478.570		<b>28,97854541</b>
SKLT	1.356.846.112.540		<b>27,93618409</b>
ULTJ	6.616.642		<b>15,70509855</b>
	<b>LABA BERSIH</b>	<b>TOTAL ASET</b>	<b>ROA (X2)</b>
ALTO	-8.932.197.718	1.089.208.965.375	<b>-0,008200628</b>
DLTA	187.992.998	1.308.722.065	<b>0,143646236</b>
ICBP	7.900.282	118.066.628	<b>0,06691376</b>
STTP	617.573.766.863	3.919.243.683.748	<b>0,15757473</b>
MAYOR	1.211.052.647.953	19.917.653.265.528	<b>0,060802979</b>
CEKA	187.066.990.085	1.697.387.196.209	<b>0,110208791</b>
INDF	11.203.585	179.356.193	<b>0,06246556</b>
MLBI	665850	2922017	<b>0,227873418</b>
ROTI	281.340.682.456	4.191.284.422.677	<b>0,067125171</b>
SKBM	29.707.421.605	1.970.428.120.056	<b>0,015076633</b>
SKLT	84.524.160.228	889.125.250.792	<b>0,095064402</b>
ULTJ	1.276.793	7.406.856	<b>0,172379887</b>
	<b>TOTAL HUTANG</b>	<b>EKUITAS</b>	<b>DER (X3)</b>
ALTO	725.373.304.291	363.835.661.084	<b>1,993683912</b>
DLTA	298.548.048	1.010.174.017	<b>0,295541207</b>
ICBP	63.342.765	54.723.863	<b>1,157498055</b>
STTP	618.395.061.219	3.300.848.622.529	<b>0,187344266</b>
MAYOR	8.557.621.869.393	11.360.031.396.135	<b>0,753309702</b>
CEKA	310.020.233.374	1.387.366.962.835	<b>0,223459432</b>
INDF	92.724.082	86.632.111	<b>1,070320011</b>
MLBI	1822860	1099157	<b>1,658416405</b>
ROTI	1.341.864.891.951	2.849.419.530.726	<b>0,470925702</b>
SKBM	977.942.627.046	992.485.493.010	<b>0,985347024</b>
SKLT	347.288.021.564	541.837.229.228	<b>0,640945293</b>
ULTJ	2.268.730	5.138.126	<b>0,441548144</b>

## LAMPIRAN 3

## Hasil Uji Regresi

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT_DELAY	72	46,00	157,00	86,8611	24,44845
LN_PENJUALAN	72	14,50	30,96	24,1121	5,77379
ROA	72	-,06	,53	,1078	,10590
DER	72	,16	1,99	,8112	,50500
Valid N (listwise)	72				

## Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		72
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	22,37492428
Most Extreme Differences	Absolute	,170
	Positive	,170
	Negative	-,087
Test Statistic		,170
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction		

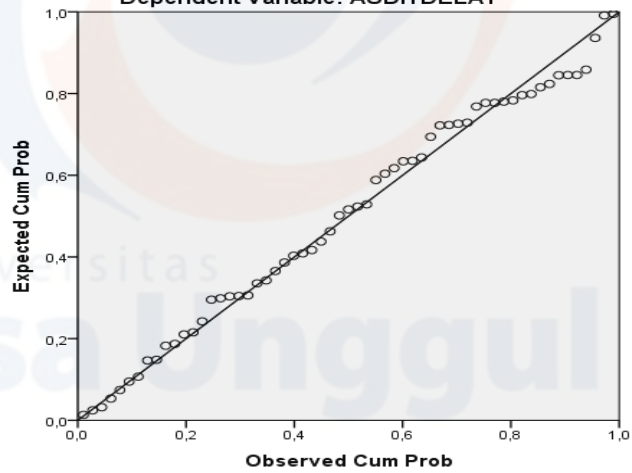


**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		58
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	9,14547555
Most Extreme Differences	Absolute	,101
	Positive	,101
	Negative	-,056
Test Statistic		,101
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.

**Normal P-P Plot of Regression Standardized Residual**  
**Dependent Variable: AUDITDELAY**

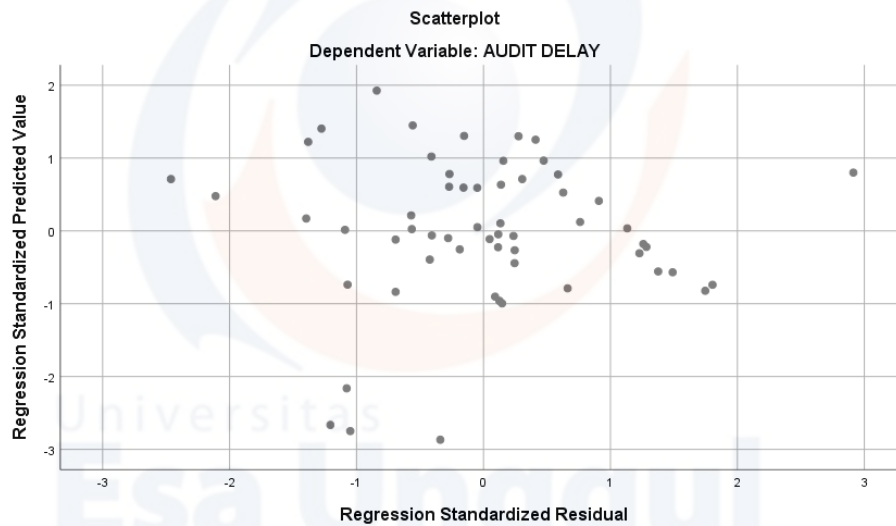


**Hasil Uji Multikolonieritas**

		<b>Coefficients<sup>a</sup></b>					<b>Collinearity Statistics</b>	
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	62,126	5,521		11,253	,000		
	DER	-15,920	4,258	-,451	-3,739	,000	,926	1,079
	LN_PENJUALAN	-,044	,235	-,025	-,188	,852	,771	1,298
	ROA	-12,781	4,317	-,404	-2,960	,005	,726	1,377

a. Dependent Variable: AUDIT DELAY

**Hasil Uji Heteroskedastisitas**



**Hasil Uji Autokorelasi**

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,546 <sup>a</sup>	,298	,257	8,769	1,799
a. Predictors: (Constant), LN_PENJ, DER, ROA					
b. Dependent Variable: AUDIT_DELAY					

### Hasil Uji Analisis Regresi Linear Berganda

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	62,126	5,521		11,253	,000
	DER	-15,920	4,258	-,451	-3,739	,000
	LN_PENJUALAN	-,044	,235	-,025	-,188	,852
	ROA	-12,781	4,317	-,404	-2,960	,005

a. Dependent Variable: AUDIT DELAY

### Hasil Uji F

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	787,373	3	262,458	4,401	,008 <sup>b</sup>
	Residual	3280,042	55	59,637		
	Total	4067,415	58			

a. Dependent Variable: RES7

b. Predictors: (Constant), DER, LN, ROA

### Hasil Uji Parsial (Uji Statistik t)

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	62,126	5,521		11,253	,000
	DER	-15,920	4,258	-,451	-3,739	,000
	LN_PENJUALAN	-,044	,235	-,025	-,188	,852
	ROA	-12,781	4,317	-,404	-2,960	,005

a. Dependent Variable: AUDIT DELAY

**Hasil Uji Koefisien Determinasi (R<sup>2</sup>)**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.520 <sup>a</sup>	.271	.230	9,39608	1,802

a. Predictors: (Constant), ROA, DER, LN

b. Dependent Variable: AUDIT DELAY