

## DAFTAR LAMPIRAN

### LAMPIRAN 1

#### OUTPUT HASIL PENGOLAHAN SPSS

#### STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DELAY	140	17,00	233,00	79,5214	26,75212
ROE	140	-833,62	246,01	5,4711	83,69942
DAR	140	,05	1,11	,4991	,23360
SIZE	140	10,00	85398,00	12164,39	18491,26368
OPINI	140	,00	1,00	,5000	,50180
KAP	140	,00	1,00	,4500	,49928
Valid N (listwise)	140				

#### UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

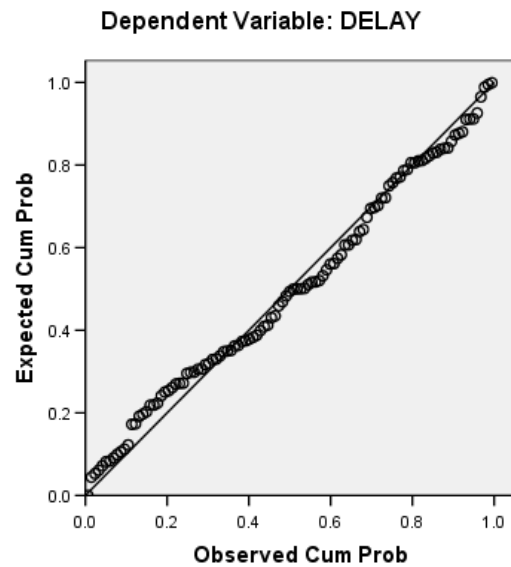
		Unstandardized Residual
N		111
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,27668357
Most Extreme Differences	Absolute	,060
	Positive	,056
	Negative	-,060
Kolmogorov-Smirnov Z		,632
Asymp. Sig. (2-tailed)		,819

a. Test distribution is Normal.

b. Calculated from data.

#### P-P PLOT

### Normal P-P Plot of Regression Standardized Residual



### UJI ASUMSI KLASIK

#### A. MULTIKOLINIERITAS

##### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	DAR	,832	1,202
	SIZE	,722	1,385
	OPINI	,950	1,052
	KAP	,660	1,516
	ROE	,900	1,111

a. Dependent Variable: DELAY

## B. AUTOKORELASI

### UJI DURBIN-WATSON

Model Summary<sup>b</sup>

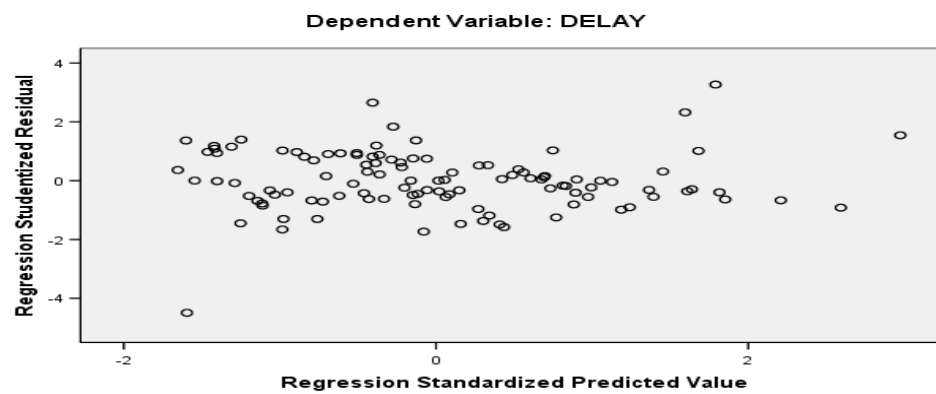
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,492 <sup>a</sup>	,242	,206	,28319	1,904

a. Predictors: (Constant), ROE, DAR, OPINI, SIZE, KAP

b. Dependent Variable: DELAY

## C. HETEROSKEDASTISITAS

Scatterplot



## UJI REGRESI LINIER BERGANDA

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	54,166	10,297		5,261	,000
	ROE	,062	,026	,194	2,375	,019
	DAR	31,234	9,510	,273	3,284	,001
	SIZE	,980	1,321	,068	,741	,460
	OPINI	11,104	4,209	,208	2,638	,009
	KAP	-9,263	4,853	-,173	-1,909	,058

a. Dependent Variable: DELAY

## UJI HIPOTESIS

### A. UJI F

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19718,680	5	3943,736	6,626	,000 <sup>a</sup>
	Residual	79760,256	134	595,226		
	Total	99478,936	139			

a. Predictors: (Constant), KAP, ROE, OPINI, DAR, SIZE

b. Dependent Variable: DELAY

### B. UJI T

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	54,166	10,297		5,261	,000
	ROE	,062	,026	,194	2,375	,019
	DAR	31,234	9,510	,273	3,284	,001
	SIZE	,980	1,321	,068	,741	,460
	OPINI	11,104	4,209	,208	2,638	,009
	KAP	-9,263	4,853	-,173	-1,909	,058

a. Dependent Variable: DELAY

## UJI KOEFISIEN KOLINIERITAS

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,492 <sup>a</sup>	,242	,206	,28319

a. Predictors: (Constant), KAP, OPINI, DAR, ROE, SIZE

b. Dependent Variable: DELAY

**LAMPIRAN 2**  
**TABULASI DATA VARIABEL PENELITIAN**  
**TAHUN 2010**

No.	Kode Emiten	Variabel Independen					Variabel Dependen
		ROE	DAR	SIZE (dlm jutaan Rp)	OPINI	KAP	DELAY
1	ADRO	11,9	0,35	40.600	1	1	74
2	ATPK	-29,62	0,41	147	1	0	160
3	BRAU	24,84	0,78	16.645	0	0	81
4	BUMI	33,57	0,75	78.765	1	0	83
5	BYAN	25,2	0,63	8.372	0	1	89
6	DEWA	0,14	0,27	4.152	0	0	84
7	DOID	116,6	0,98	7.637	0	0	84
8	GTBO	0,33	0,42	440	1	0	83
9	HRUM	36	0,3	3.470	0	1	77
10	ITMG	28,31	0,33	1.090	0	1	82
11	KKGI	54,1	0,41	527	1	0	67
12	PKPK	3,6	0,59	468	0	0	69
13	PTBA	31,6	0,26	8.723	0	1	59
14	PTRO	35,01	0,45	222	0	1	41
15	ARTI	3,45	0,42	1.368	0	0	118
16	BIPI	-2,83	0,28	4.697	1	0	87
17	ELSA	3,3	0,47	3.678	1	1	59
18	ENRG	-1,08	0,5	11.762	1	0	81
19	MEDC	11,22	0,64	20.452	0	1	81
20	RUIS	5,99	0,64	595	1	1	89
21	ANTM	17,48	0,22	12.219	0	1	80
22	CITA	22,47	0,44	1.425	0	0	75
23	DKFT	-833,6	0,98	27	1	0	59
24	INCO	26	0,23	2.190	0	1	63
25	PSAB	-8,71	0,59	14	1	0	88
26	TINS	22,56	0,29	5.881	0	1	83
27	CTTH	17,03	0,62	199	0	0	67
28	MITI	19,88	0,69	115	0	0	66

**LAMPIRAN 3**  
**TABULASI DATA VARIABEL PENELITIAN**  
**TAHUN 2011**

No.	KodeEmiten	VariabelIndependen					VariabelDependen
		ROE	DAR	SIZE (dlmjutaanRp)	OPINI	KAP	DELAY
1	ADRO	22,61	0,57	51.315	1	1	86
2	ATPK	-64,31	0,65	112	1	0	89
3	BRAU	30,69	0,75	18.673	1	1	87
4	BUMI	18,28	0,84	66.814	1	0	87
5	BYAN	29,13	0,55	14.386	0	1	89
6	DEWA	-7,67	0,23	3.682	1	0	87
7	DOID	-16,06	0,91	10.820	1	0	68
8	GTBO	22,55	0,29	464	1	0	86
9	HRUM	50,01	0,23	4.645	1	1	81
10	ITMG	50,35	0,32	14.313	0	1	53
11	KKGI	68,51	0,33	978	0	1	58
12	PKPK	-1,54	0,60	472	0	0	87
13	PTBA	37,82	0,29	11.507	0	1	59
14	PTRO	33,06	0,58	3.421	0	1	61
15	ARTI	1,47	0,45	1.453	0	0	90
16	BIPI	-1,97	0,16	3.720	1	0	90
17	ELSA	33,59	0,57	4.390	1	1	90
18	ENRG	2,83	0,65	17.355	1	0	88
19	MEDC	57,11	0,67	23.462	1	1	80
20	RUIS	1,53	0,79	986	1	0	88
21	ANTM	17,9	0,29	15.201	1	1	74
22	CITA	25,63	0,45	1.850	1	0	52
23	DKFT	15,32	0,11	1.301	1	0	69
24	INCO	18,87	0,27	21.957	1	1	82
25	PSAB	-51,92	0,75	10	1	0	62
26	TINS	19,51	0,30	6.570	1	1	80
27	CTTH	1,21	0,65	218	1	0	68
28	MITI	43,75	0,47	118	1	0	75

**LAMPIRAN 4**  
**TABULASI DATA VARIABEL PENELITIAN**  
**TAHUN 2012**

No.	KodeEmiten	VariabelIndependen					VariabelDependen
		ROE	DAR	SIZE (dlmjutaanRp)	OPINI	KAP	DELAY
1	ADRO	12,8	0,55	64.714	1	1	77
2	ATPK	-38,2	0,71	151	1	0	85
3	BRAU	-74,09	0,89	20.722	1	1	151
4	BUMI	-179,9	0,95	71.116	1	0	86
5	BYAN	7,76	0,63	18.461	1	1	86
6	DEWA	-15,14	0,38	4.249	1	0	85
7	DOID	-17,04	0,92	11.215	1	0	86
8	GTBO	74,2	0,22	1.632	1	0	88
9	HRUM	37,72	0,20	5.208	1	1	84
10	ITMG	43,1	0,33	14.420	0	1	51
11	KKGI	32,18	0,29	1.003	1	1	79
12	PKPK	-5,19	0,56	396	1	0	87
13	PTBA	34,21	0,33	12.729	1	1	59
14	PTRO	26,23	0,65	5.123	0	1	63
15	ARTI	6,06	0,40	1.432	0	0	87
16	BIPI	0,23	0,17	4.479	0	0	86
17	ELSA	6,64	0,52	4.294	0	1	58
18	ENRG	3,99	0,67	20.040	1	0	127
19	MEDC	2,24	0,68	2.582	1	1	74
20	RUIS	12,19	0,80	1.176	1	0	86
21	ANTM	23,32	0,35	19.708	1	1	72
22	CITA	20,83	0,42	1.968	1	0	56
23	DKFT	21,89	0,10	1.535	1	0	46
24	INCO	3,92	0,26	22.561	1	1	81
25	PSAB	30,75	0,50	5.554	1	0	85
26	TINS	9,47	0,25	6.101	1	1	66
27	CTTH	3,5	0,70	261	1	0	70
28	MITI	23,3	0,36	148	1	0	67

**LAMPIRAN 5**

**TABULASI DATA VARIABEL PENELITIAN**  
**TAHUN 2013**

No.	KodeEmiten	VariabelIndependen					VariabelDependen
		ROE	DAR	SIZE (dlmjutaanRp)	OPINI	KAP	DELAY
1	ADRO	12,8	7,18	82.623	1	1	59
2	ATPK	-38,2	1,16	1.490	0	0	85
3	BRAU	-74,0	-202	24.552	1	1	87
4	BUMI	-179	218	85.398	1	0	87
5	BYAN	7,76	-12	19.244	0	1	87
6	DEWA	-15,1	-23	4.488	1	0	45
7	DOID	-17,0	-43	13.274	0	0	57
8	GTBO	74,2	-8,2	1.085	1	0	118
9	HRUM	37,72	12,6	5.897	0	1	84
10	ITMG	43,1	23,9	17.081	0	1	50
11	KKGI	32,18	27,8	1.301	0	1	77
12	PKPK	-5,19	0,19	361	1	0	87
13	PTBA	34,21	24,6	11.677	0	1	55
14	PTRO	26,23	8,76	6.248	0	1	64
15	ARTI	6,06	7,16	1.577	0	0	97
16	BIPI	0,23	11,6	16.438	1	0	101
17	ELSA	6,64	10,6	4.371	0	1	58
18	ENRG	3,99	19,5	28.450	0	0	87
19	MEDC	2,24	1,78	31.064	0	1	80
20	RUIS	12,19	11,3	1.278	0	0	80
21	ANTM	23,32	3,2	21.865	1	1	53
22	CITA	20,83	32,7	3.773	1	0	51
23	DKFT	21,89	23,2	1.595	0	0	17
24	INCO	3,92	2,25	27.989	0	1	57
25	PSAB	30,75	-10	9.641	0	0	87
26	TINS	9,47	10,5	7.883	1	1	45
27	CTTH	3,5	0,61	327	0	0	76
28	MITI	23,3	19,7	157	1	0	143

**LAMPIRAN 6**



**TABULASI DATA VARIABEL PENELITIAN**

**TAHUN 2014**

No	KodeEmiten	VariabelIndependen					VariabelDependen
		ROE	DAR	SIZE (dlmjutaanRp)	OPINI	KAP	DELAY
1	ADRO	5,63	0,49	79.760	0	1	58
2	ATPK	4,52	0,35	1.796	0	0	87
3	BRAU	246,0	1,02	22.917	1	1	233
4	BUMI	63,56	1,11	80.840	1	0	177
5	BYAN	-73,97	0,78	14.446	1	1	90
6	DEWA	0,13	0,38	4.425	0	0	51
7	DOID	16,83	0,90	11.258	0	0	79
8	GTBO	-6,72	0,15	1.007	0	0	90
9	HRUM	0,72	0,18	5.523	0	1	89
10	ITMG	22,28	0,31	16.258	0	1	49
11	KKGI	16,42	0,27	1.238	0	0	40
12	PKPK	-19,38	0,52	303	0	0	86
13	PTBA	23,29	0,41	14.812	0	1	54
14	PTRO	1,17	0,59	5.816	0	1	64
15	ARTI	3,11	0,45	1.773	0	0	106
16	BIPI	5,34	0,66	17.768	1	0	180
17	ELSA	16,19	0,39	4.246	0	1	44
18	ENRG	1,94	0,59	27.389	0	0	110
19	MEDC	1,49	0,66	33.608	0	1	84
20	RUIS	17,94	0,75	1.264	0	0	83
21	ANTM	-6,5	0,46	22.044	0	1	62
22	CITA	-23,39	0,41	2.790	0	0	82
23	DKFT	-4	0,05	1.192	0	0	86
24	INCO	9,65	0,27	29.028	0	1	57
25	PSAB	9,1	0,64	856	0	0	89
26	TINS	11,38	0,42	9.752	0	1	54
27	CTTH	1,26	0,78	366	0	0	68
28	MITI	2,78	0,25	362	0	0	84