LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan *Property* dan *Real Estate* yang termasuk dalam sampel penelitian tahun 2012-2015

No	Kode	Perusahaan
1	APLN	Agung Podomoro Land Tbk
2	ASRI	Alam sutera Realty Tbk
3	BAPA	Bekasi Asri Pemula Tbk
4	BEST	Bekasi Fajar Industrial Estate Tbk
5	BIPP	Bhuawanatala Indah Permai Tbk
6	BKDP	Bukit Darmo Property Tbk
7	COWL	Cowell Development Tbk
8	CTRP	Ciputra Property Tbk
9	CTRS	Ciputra Surya Tbk
10	DART	Duta Anggada Realty Tbk
11	DILD	Intiland Development Tbk
12	DUTI	Duta Pertiwi Tbk
13	ELTY	Bakriland Deevelopment Tbk
14	EMDE	Megapolitan Development Tbk
15	FMII	Fortune Mate Indonesia Tbk
16	GAMA	Gading Development Tbk
17	GMTD	Goa Makassar Tourism Development Tbk
18	GWSA	Greenwood Sejahtera Tbk
19	JRPT	Jaya Real Property Tbk
20	KIJA	Kawasan Industri Jababeka Tbk
21	LAMI	Lamicitra Nusantara Tbk
22	MDLN	Modernland Realty Tbk
23	MTLA	Metropolitan Land Tbk
24	MTSM	Metro Realty Tbk
25	NIRO	Nirvana development Tbk
26	OMRE	Indonesia Prima Property Tbk
27	PLIN	Plaza Indonesia Realty Tbk
28	PUDP	Pudjiati Prestige Tbk
29	PWON	Pakuwon Jati Tbk
30	RBMS	Rista Bintang Mahkota Sejati Tbk
31	SCBD	Dadanayasa Arthatama Tbk

LAMPIRAN 2

Hasil Olahan Data Perusahaan *Property* dan *Real Estate* periode 2012-2014

Tahun	Kode	Variabel Independen				Variabel Dependen
		Ukuran Kantor Akuntan Publik	Pelaporan laba/Rugi	Profitabilitas	Ukuran Perusahaan	*Audit Report lag*
2012	APLN	0	0	0,065	15.195.642.352	78
	ASRI	0	0	0,11	10.946.417.244	70
	BAPA	0	0	0,0282	159.093.151.873	50
	BEST	0	0	0,206	2.285.757.285.347	77
	BIPP	0	1	0,0848	178.403.632.950	60
	BKDP	0	1	-0,065	899.948.360.908	84
	COWL	0	0	0,0392	1.718.428.912.031	74
	CTRP	1	0	0,05	5.933.874.601.626	77
	CTRS	1	0	0,062	4.428.210.643.555	75
	DART	1	0	0,042	4.293.161.447	77
	DILD	0	0	0,0308	6.091.751.240.542	84
	DUTI	0	0	0,08	6.591.254.980.112	43
	ELTY	0	1	-0,0789	15.235.632.983.194	152
	EMDE	0	0	0,0116	886.378.756.878	87
	FMII	0	0	0,0027	355.112.249.519	84
	GAMA	0	0	0,0055	1.233.713.600.734	107
	GMTD	0	0	0,07	900.597.066.316	81
	GWSA	1	0	0,2093	2.074.853.325.402	73
	JRPT	1	0	0,0855	4.998.260.900	67
	KIJA	0	0	0,054	7.077.817.870.077	86
	LAMI	0	0	0,0531	614.717.410	84
	MDLN	0	0	0,0567	4.591.920.046.013	70
	MTLA	1	0	0,1189	2.015.753.149	84
	MTSM	0	0	0,0732	106.107.435.423	85
	NIRO	0	0	0,0092	2.710.016.957.154	85
	OMRE	1	0	0,052	774.038.052.884	84
	PLIN	1	0	0,0594	3.950.266.763	59
	PUDP	0	0	0,0585	361.178.839.947	77
	PWON	1	0	0,099	7.565.819.916	79
	RBMS	0	0	0,0126	152.811.855.863	79
	SCBD	0	0	0,0195	3.558.903.785	67
2013	APLN	1	0	0,053	19.619.908.990	84
	ASRI	0	0	0,06	14.428.082.567	81
	BAPA	0	0	0,0286	175.635.233.927	83

	BEST	0	0	0,222	3.360.272.281.414	85
	BIPP	0	0	0,19	551.405.598.837	62
	BKDP	0	1	-0,07	845.487.178.846	84
	COWL	0	0	0,025	1.944.913.754.306	83
	CTRP	1	0	0,06	7.653.881.472.162	83
	CTRS	1	0	0,069	5.770.169.834.673	83
	DART	1	0	0,038	4.768.449.638	84
	DILD	0	0	0,0475	7.526.470.401.005	83
	DUTI	0	0	0,088	7.413.596.509.696	45
	ELTY	0	1	-0,0189	12.301.124.419.066	153
	EMDE	0	0	0,0595	938.536.950.089	85
	FMII	0	1	0,0781	429.979.371.877	79
	GAMA	0	0	0,0159	1.290.583.599.639	86
	GMTD	0	0	0,07	1.307.846.871.186	76
	GWSA	1	0	0,0629	2.045.701.784.445	76
	JRPT	1	0	0,0888	6.163.177.866	73
	KIJA	0	0	0,012	8.255.167.231.158	86
	LAMI	0	0	0,0888	612.074.767	84
	MDLN	0	0	0,2541	9.647.813.079.565	79
	MTLA	1	0	0,0851	2.834.484.171	84
	MTSM	0	1	-0,0212	98.129.812.821	86
	NIRO	0	0	0,0026	2.955.009.137.912	86
	OMRE	1	1	-0,029	822.190.160.767	79
	PLIN	1	0	0,0081	4.128.804.890	59
	PUDP	0	0	0,072	366.625.848.156	77
	PWON	1	0	0,122	9.298.245.408	77
	RBMS	0	1	-0,088	158.997.539.543	37
	SCBD	0	0	0,316	5.551.973.084	77
2014	APLN	1	0	0,045	23.688.158.211	84
	ASRI	0	0	0,11	16.924.366.954	65
	BAPA	0	0	0,04	176.171.620.663	82
	BEST	0	0	0,107	3.652.993.439.542	89
	BIPP	0	0	0,032	617.584.221.361	68
	BKDP	0	0	0,009	829.193.043.343	82
	COWL	0	0	0,0449	3.682.393.492.170	79
	CTRP	1	0	0,08	8.861.322.202.870	82
	CTRS	1	0	0,085	6.121.211.747.227	82
	DART	1	0	0,08	5.114.273.658	88
	DILD	0	0	0,0519	9.004.884.010.541	86
	DUTI	0	0	0,0729	8.024.311.044.118	40

	ELTY	0	1	0,0321	14.506.123.406.863	118
	EMDE	0	0	0,0382	1.179.018.690.672	86
	FMII	0	0	0,0053	459.446.166.175	82
	GAMA	0	0	0,034	1.390.092.733.576	85
	GMTD	0	0	0,079	1.542.317.216.546	58
	GWSA	1	0	0,1066	6.805.277.762.308	88
	JRPT	1	0	0,1081	6.684.262.908	72
	KIJA	0	0	0,046	8.505.270.447.485	86
	LAMI	0	0	0,0608	631.395.724	84
	MDLN	0	0	0,0681	10.446.907.695.182	79
	MTLA	1	0	0,0951	3.250.717.743	84
	MTSM	0	1	-0,0119	92.388.797.394	89
	NIRO	0	1	-0,0357	3.037.200.775.668	89
	OMRE	1	0	0,135	815.378.709.481	86
	PLIN	1	0	0,0788	4.544.932.176	58
	PUDP	0	0	0,0375	40.794.311.717	75
	PWON	1	0	0,15	16.770.742.538	79
	RBMS	0	0	0,0192	155.939.885.534	37
	SCBD	0	0	0,024	5.589.748.923	70
2015	APLN	1	0	0,053	24.559.205.197	85
	ASRI	0	0	0,04	18.709.870.126	81
	BAPA	0	0	0,0079	175.743.601.667	61
	BEST	0	0	0,05	4.631.315.439.422	84
	BIPP	0	0	0,0921	687.980.564.123	71
	BKDP	0	1	-0,07	845.487.045.287	85
	COWL	0	1	-0,0505	3.540.585.794.217	77
	CTRP	1	0	0,033	601.567.890.567	84
	CTRS	1	0	0,085	6.980.936.478.570	84
	DART	1	0	0,031	5.739.863.241	89
	DILD	0	0	0,0416	10.288.572.076.882	90
	DUTI	0	0	0,0744	9.014.911.216.451	44
	ELTY	0	1	-0,0494	14.688.816.418.463	24
	EMDE	0	0	0,0512	1.196.040.969.781	88
	FMII	0	0	0,2731	584.000.536.156	83
	GAMA	0	0	0,0037	1.336.562.720.363	88
	GMTD	0	0	0,093	1.273.990.253.786	51
	GWSA	1	0	0,1857	2.292.661.995	80
	JRPT	1	0	0,1152	7.678.101.438	61
	KIJA	0	0	0,03	9.740.694.660.705	88
	LAMI	0	0	0,2413	640.519.368	88

	MDLN	0	0	0,068	12.843.050.665.229	78
	MTLA	1	0	0,0663	3.620.742.578	83
	MTSM	0	1	-0,03	88.172.596.470	89
	NIRO	0	1	-0,0089	3.141.665.656.854	91
	OMRE	1	1	-0,025	819.772.919.219	83
	PLIN	1	0	0,0599	4.671.089.985	58
	PUDP	0	0	0,0619	445.919.320.351	75
	PWON	1	0	0,067	18.776.122.467	84
	RBMS	0	1	-0,0169	182.263.717.930	77
	SCBD	0	0	0,029	5.566.425.000	84

LAMPIRAN 3

Hasil Input SPSS

No	KAP	PLR	PROF	SIZE	ARLG
1	0	0	0,065	15.195.642.352	78
2	0	0	0,11	10.946.417.244	70
3	0	0	0,0282	159.093.151.873	50
4	0	0	0,206	2.285.757.285.347	77
5	0	1	0,0848	178.403.632.950	60
6	0	1	-0,065	899.948.360.908	84
7	0	0	0,0392	1.718.428.912.031	74
8	1	0	0,05	5.933.874.601.626	77
9	1	0	0,062	4.428.210.643.555	75
10	1	0	0,042	4.293.161.447	77
11	0	0	0,0308	6.091.751.240.542	84
12	0	0	0,08	6.591.254.980.112	43
13	0	1	-0,0789	15.235.632.983.194	152
14	0	0	0,0116	886.378.756.878	87
15	0	0	0,0027	355.112.249.519	84
16	0	0	0,0055	1.233.713.600.734	107
17	0	0	0,07	900.597.066.316	81
18	1	0	0,2093	2.074.853.325.402	73
19	1	0	0,0855	4.998.260.900	67
20	0	0	0,054	7.077.817.870.077	86
21	0	0	0,0531	614.717.410	84
22	0	0	0,0567	4.591.920.046.013	70
23	1	0	0,1189	2.015.753.149	84
24	0	0	0,0732	106.107.435.423	85
25	0	0	0,0092	2.710.016.957.154	85
26	1	0	0,052	774.038.052.884	84
27	1	0	0,0594	3.950.266.763	59

28	0	0	0,0585	361.178.839.947	77
29	1	0	0,099	7.565.819.916	79
30	0	0	0,0126	152.811.855.863	79
31	0	0	0,0195	3.558.903.785	67
32	1	0	0,053	19.619.908.990	84
33	0	0	0,06	14.428.082.567	81
34	0	0	0,0286	175.635.233.927	83
35	0	0	0,222	3.360.272.281.414	85
36	0	0	0,19	551.405.598.837	62
37	0	1	-0,07	845.487.178.846	84
38	0	0	0,025	1.944.913.754.306	83
39	1	0	0,06	7.653.881.472.162	83
40	1	0	0,069	5.770.169.834.673	83
41	1	0	0,038	4.768.449.638	84
42	0	0	0,0475	7.526.470.401.005	83
43	0	0	0,088	7.413.596.509.696	45
44	0	1	-0,0189	12.301.124.419.066	153
45	0	0	0,0595	938.536.950.089	85
46	0	1	0,0781	429.979.371.877	79
47	0	0	0,0159	1.290.583.599.639	86
48	0	0	0,07	1.307.846.871.186	76
49	1	0	0,0629	2.045.701.784.445	76
50	1	0	0,0888	6.163.177.866	73
51	0	0	0,012	8.255.167.231.158	86
52	0	0	0,0888	612.074.767	84
53	0	0	0,2541	9.647.813.079.565	79
54	1	0	0,0851	2.834.484.171	84
55	0	1	-0,0212	98.129.812.821	86
56	0	0	0,0026	2.955.009.137.912	86
57	1	1	-0,029	822.190.160.767	79
58	1	0	0,0081	4.128.804.890	59
59	0	0	0,072	366.625.848.156	77
60	1	0	0,122	9.298.245.408	77
61	0	1	-0,088	158.997.539.543	37
62	0	0	0,316	5.551.973.084	77
63	1	0	0,045	23.688.158.211	84
64	0	0	0,11	16.924.366.954	65
65	0	0	0,04	176.171.620.663	82
66	0	0	0,107	3.652.993.439.542	89
67	0	0	0,032	617.584.221.361	68
68	0	0	0,009	829.193.043.343	82
69	0	0	0,0449	3.682.393.492.170	79
70	1	0	0,08	8.861.322.202.870	82
71	1	0	0,085	6.121.211.747.227	82

72	1	0	0,08	5.114.273.658	88
73	0	0	0,0519	9.004.884.010.541	86
74	0	0	0,0729	8.024.311.044.118	40
75	0	1	0,0321	14.506.123.406.863	118
76	0	0	0,0382	1.179.018.690.672	86
77	0	0	0,0053	459.446.166.175	82
78	0	0	0,034	1.390.092.733.576	85
79	0	0	0,079	1.542.317.216.546	58
80	1	0	0,1066	6.805.277.762.308	88
81	1	0	0,1081	6.684.262.908	72
82	0	0	0,046	8.505.270.447.485	86
83	0	0	0,0608	631.395.724	84
84	0	0	0,0681	10.446.907.695.182	79
85	1	0	0,0951	3.250.717.743	84
86	0	1	-0,0119	92.388.797.394	89
87	0	1	-0,0357	3.037.200.775.668	89
88	1	0	0,135	815.378.709.481	86
89	1	0	0,0788	4.544.932.176	58
90	0	0	0,0375	40.794.311.717	75
91	1	0	0,15	16.770.742.538	79
92	0	0	0,0192	155.939.885.534	37
93	0	0	0,024	5.589.748.923	70
94	1	0	0,053	24.559.205.197	85
95	0	0	0,04	18.709.870.126	81
96	0	0	0,0079	175.743.601.667	61
97	0	0	0,05	4.631.315.439.422	84
98	0	0	0,0921	687.980.564.123	71
99	0	1	-0,07	845.487.045.287	85
100	0	1	-0,0505	3.540.585.794.217	77
101	1	0	0,033	601.567.890.567	84
102	1	0	0,085	6.980.936.478.570	84
103	1	0	0,031	5.739.863.241	89
104	0	0	0,0416	10.288.572.076.882	90
105	0	0	0,0744	9.014.911.216.451	44
106	0	1	-0,0494	14.688.816.418.463	24
107	0	0	0,0512	1.196.040.969.781	88
108	0	0	0,2731	584.000.536.156	83
109	0	0	0,0037	1.336.562.720.363	88
110	0	0	0,093	1.273.990.253.786	51
111	1	0	0,1857	2.292.661.995	80
112	1	0	0,1152	7.678.101.438	61
113	0	0	0,03	9.740.694.660.705	88
114	0	0	0,2413	640.519.368	88
115	0	0	0,068	12.843.050.665.229	78

116	1	0	0,0663	3.620.742.578	83
117	0	1	-0,03	88.172.596.470	89
118	0	1	-0,0089	3.141.665.656.854	91
119	1	1	-0,025	819.772.919.219	83
120	1	0	0,0599	4.671.089.985	58
121	0	0	0,0619	445.919.320.351	75
122	1	0	0,067	18.776.122.467	84
123	0	1	-0,0169	182.263.717.930	77
124	0	0	0,029	5.566.425.000	84

LAMPIRAN 4

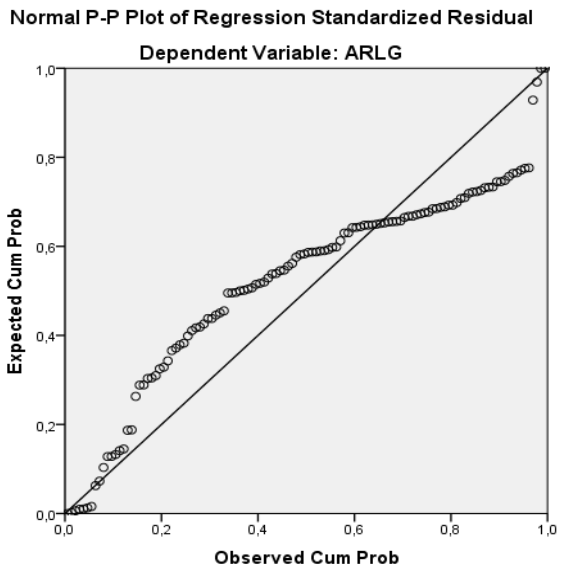
Hasil Output SPSS

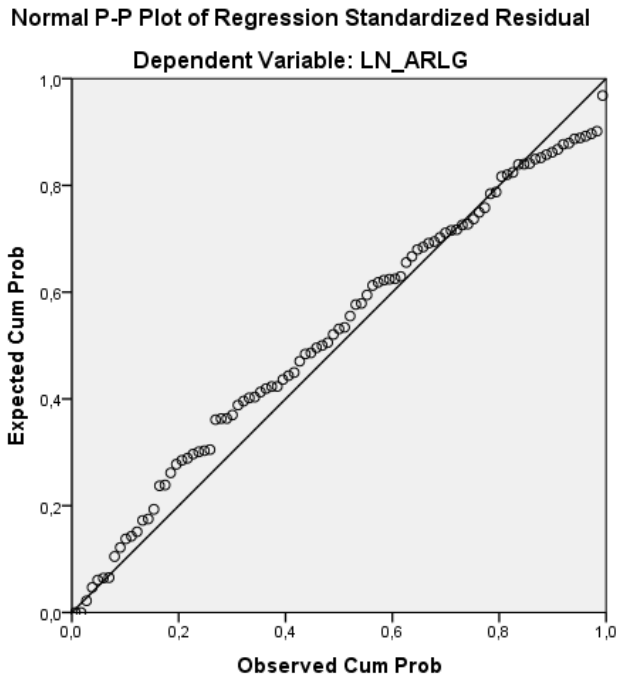
Hasil Uji Regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KAP	124	,00	1,00	,3145	,46621
PLR	124	,00	1,00	,1532	,36167
PROF	124	-,09	,32	,0575	,06766
LN_SIZE	124	20,23	30,35	26,3738	2,94246
ARLG	124	24,00	153,00	78,5323	16,55512
Valid N (listwise)	124				

Uji Normalitas Data





One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		95
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,03280533
Most Extreme Differences	Absolute	,095
	Positive	,083
	Negative	-,095
Kolmogorov-Smirnov Z		,927
Asymp. Sig. (2-tailed)		,357

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,322	,034		125,798	,000		
	KAP	-,020	,008	-,050	-2,531	,013	,827	1,209
	PLR	,077	,034	,041	2,258	,026	,987	1,013
	UN_PROF	1,006	,018	,989	54,658	,000	,976	1,024
	LN_SIZE	,000	,001	,006	,319	,750	,841	1,188

a. Dependent Variable: LN_ARLG

Uji Autokorelasi

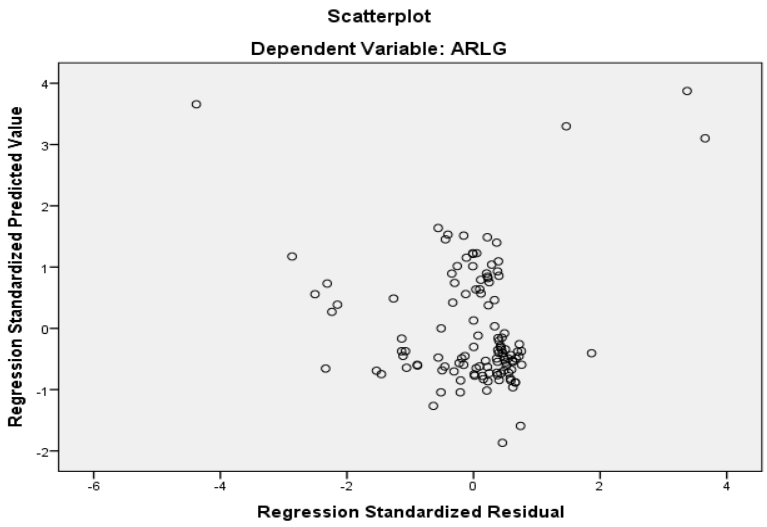
Model Summary[b]

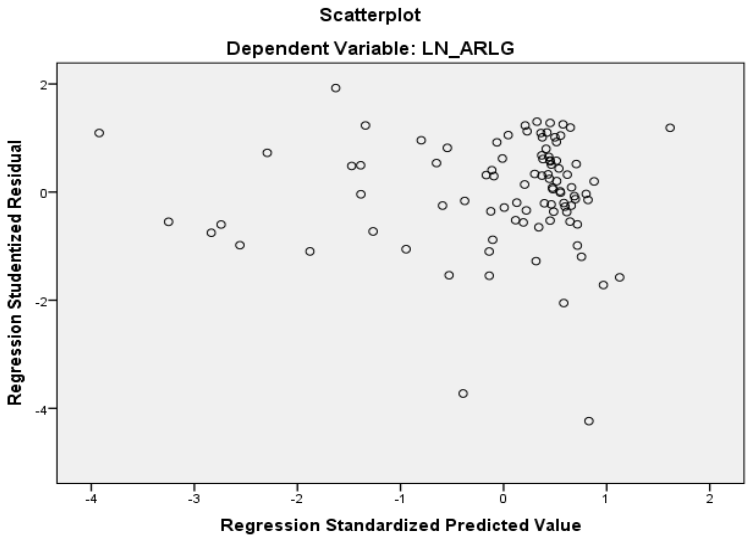
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,986[a]	,971	,970	,03353	2,218

a. Predictors: (Constant), LN_SIZE, UN_PROF, PLR, KAP

b. Dependent Variable: LN_ARLG

Uji Heteroskedastisitas





Uji Simultan

ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	3,419	4	,855	760,404	,000[b]
Residual	,101	90	,001		
Total	3,520	94			

a. Dependent Variable: LN_ARLG

b. Predictors: (Constant), LN_SIZE, UN_PROF, PLR, KAP

Uji Parsial (Uji-t)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,322	,034		125,798	,000		
	KAP	-,020	,008	-,050	-2,531	,013	,827	1,209
	PLR	,077	,034	,041	2,258	,026	,987	1,013
	UN_PROF	1,006	,018	,989	54,658	,000	,976	1,024
	LN_SIZE	,000	,001	,006	,319	,750	,841	1,188

a. Dependent Variable: LN_ARLG

Uji Koefisien Determinasi (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,986[a]	,971	,970	,03353	2,218

a. Predictors: (Constant), LN_SIZE, UN_PROF, PLR, KAP

b. Dependent Variable: LN_ARLG

Persamaan Regresi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,322	,034		125,798	,000		
	KAP	-,020	,008	-,050	-2,531	,013	,827	1,209
	PLR	,077	,034	,041	2,258	,026	,987	1,013
	UN_PROF	1,006	,018	,989	54,658	,000	,976	1,024
	LN_SIZE	,000	,001	,006	,319	,750	,841	1,188

a. Dependent Variable: LN_ARLG