



Berdasarkan hasil penelitian yang telah dilakukan, berikut ini lampiran dari penelitian ini yaitu sebagai berikut:

Lampiran 1: Data Kode dan Nama Perusahaan

No	Nama Perusahaan	Kode Perusahaan
1	KRAH	Grand Kartech Tbk
2	ASII	Astra International Tbk
3	AUTO	Astra Auto Part Tbk
4	BRAM	Indo Kordsa Tbk
5	GDYR	Goodyear Indonesia Tbk
6	GJTL	Gajah Tunggal Tbk
7	IMAS	Indomobil Sukses International Tbk
8	INDS	Indospring Tbk
9	MASA	Multistrada Arah Sarana Tbk
10	SMSM	Selamat Sempurna Tbk
11	ADMG	Polychem Indonesia Tbk
12	ARGO	Argo Pantes Tbk
13	CNTX	Centex Tbk
14	ERTX	Eratex Djaya Tbk
15	INDR	Indo Rama Synthetic Tbk
16	PBRX	Pan Brothers Tbk
17	POLY	Asia Pasific Fibers Tbk
18	BIMA	Primarindo Asia Infrastructure Tbk
19	IKBI	Sumi Indo Kabel Tbk
20	KBLI	KMI Wire and Cable Tbk
21	KBLM	Kabelindo Murni Tbk
22	SCCO	Supreme Cable Manufacturing and Commerce Tbk
23	PTSN	Sat Nusa Persada Tbk

Lampiran 2: Data Seluruh Variabel

1. Variabel *Audit report lag*

No	Nama Perusahaan	Kode Perusahaan	Audit Report Lag		
			2016	2017	2018
1	KRAH	Grand Kartech Tbk	118	116	141
2	ASII	Astra International Tbk	27	74	58
3	AUTO	Astra Auto Part Tbk	51	51	51
4	BRAM	Indo Kordsa Tbk	81	85	81
5	GDYR	Goodyear Indonesia Tbk	89	86	87
6	GJTL	Gajah Tunggal Tbk	84	82	87
7	IMAS	Indomobil Sukses International Tbk	83	81	87
8	INDS	Indospring Tbk	84	85	84
9	MASA	Multistrada Arah Sarana Tbk	87	85	338
10	SMSM	Selamat Sempurna Tbk	89	85	86
11	ADMG	Polychem Indonesia Tbk	75	85	87
12	ARGO	Argo Pantes Tbk	90	87	129
13	CNTX	Centex Tbk	167	179	177
14	ERTX	Eratex Djaya Tbk	87	81	80
15	INDR	Indo Rama Synthetic Tbk	81	71	84
16	PBRX	Pan Brothers Tbk	86	87	86
17	POLY	Asia Pasific Fibers Tbk	76	78	77
18	BIMA	Primarindo Asia Infrastructure Tbk	86	88	88
19	IKBI	Sumi Indo Kabel Tbk	153	179	168
20	KBLI	KMI Wire and Cable Tbk	80	81	86
21	KBLM	Kabelindo Murni Tbk	83	86	84
22	SCCO	Supreme Cable Manufacturing and Commerce Tbk	76	82	84
23	PTSN	Sat Nusa Persada Tbk	86	85	81

2. Variabel Profitabilitas

No	Nama Perusahaan	Kode Perusahaan	Profitabilitas		
			2016	2017	2018
1	KRAH	Grand Kartech Tbk	0,002632	-0,08166	-0,11006
2	ASII	Astra International Tbk	0,069894	0,063709	0,062873
3	AUTO	Astra Auto Part Tbk	0,02862	0,037328	0,038452
4	BRAM	Indo Kordsa Tbk	0,075319	0,080687	0,065374
5	GDYR	Goodyear Indonesia Tbk	0,014677	-0,00723	0,00401
6	GJTL	Gajah Tunggal Tbk	0,03351	0,002475	-0,00378
7	IMAS	Indomobil Sukses International Tbk	-0,01221	-0,00191	0,002417
8	INDS	Indospring Tbk	0,020004	0,046677	0,04459
9	MASA	Multistrada Arah Sarana Tbk	-0,01103	-0,01235	-0,02784
10	SMSM	Selamat Sempurna Tbk	0,222616	0,22718	0,226348
11	ADMG	Polychem Indonesia Tbk	-0,05401	-0,02309	-0,00465
12	ARGO	Argo Pantes Tbk	-0,2214	-0,15104	-0,09269
13	CNTX	Centex Tbk	0,039914	-0,03569	-0,03087
14	ERTX	Eratex Djaya Tbk	0,029612	-0,02974	0,016933
15	INDR	Indo Rama Synthetic Tbk	0,017626	0,022305	0,774194
16	PBRX	Pan Brothers Tbk	0,025602	0,013603	0,028147
17	POLY	Asia Pasific Fibers Tbk	-0,05134	-0,01904	0,053861
18	BIMA	Primarindo Asia Infrastructure Tbk	0,191239	0,140361	0,038596
19	IKBI	Sumi Indo Kabel Tbk	0,060271	0,015153	0,022318
20	KBLI	KMI Wire and Cable Tbk	0,178655	0,119052	0,072624
21	KBLM	Kabelindo Murni Tbk	0,033243	0,035618	0,031328
22	SCCO	Supreme Cable Manufacturing and Commerce Tbk	0,139021	0,067193	0,06098
23	PTSN	Sat Nusa Persada Tbk	0,018241	0,007327	0,041729

3. Variabel Solvabilitas

No	Nama Perusahaan	Kode Perusahaan	Solvabilitas		
			2016	2017	2018
1	KRAH	Grand Kartech Tbk	0,702446	0,805865	0,903141
2	ASII	Astra International Tbk	0,465712	0,470963	0,494176
3	AUTO	Astra Auto Part Tbk	0,278924	0,271179	0,291134
4	BRAM	Indo Kordsa Tbk	0,332081	0,287089	0,256538
5	GDYR	Goodyear Indonesia Tbk	0,501267	0,567104	0,568359
6	GJTL	Gajah Tunggal Tbk	0,739962	0,68724	0,701908
7	IMAS	Indomobil Sukses International Tbk	0,738267	0,704517	0,747925
8	INDS	Indospring Tbk	0,165185	0,119032	0,116062
9	MASA	Multistrada Arah Sarana Tbk	0,445597	0,489094	0,505882
10	SMSM	Selamat Sempurna Tbk	0,299335	0,25174	0,232417
11	ADMG	Polychem Indonesia Tbk	0,355494	0,359569	0,13148
12	ARGO	Argo Pantes Tbk	1,490638	1,73427	1,906601
13	CNTX	Centex Tbk	0,919515	0,96898	1,006025
14	ERTX	Eratex Djaya Tbk	0,620173	0,698324	0,69618
15	INDR	Indo Rama Synthetic Tbk	0,659224	0,639405	0,566998
16	PBRX	Pan Brothers Tbk	0,561886	0,590513	0,56726
17	POLY	Asia Pasific Fibers Tbk	5,056103	5,073297	4,617719
18	BIMA	Primarindo Asia Infrastructure Tbk	2,055781	1,947497	1,823374
19	IKBI	Sumi Indo Kabel Tbk	0,193731	0,199051	0,279864
20	KBLI	KMI Wire and Cable Tbk	0,293935	0,407137	0,374086
21	KBLM	Kabelindo Murni Tbk	0,498264	0,035927	0,3673
22	SCCO	Supreme Cable Manufacturing and Commerce Tbk	0,501856	0,320363	0,301174
23	PTSN	Sat Nusa Persada Tbk	0,238192	0,248103	0,757796

4. Variabel Opini Audit

Nama Perusahaan	Kode Perusahaan	Opini Audit		
		2016	2017	2018
KRAH	Grand Kartech Tbk	0	0	1
ASII	Astra International Tbk	0	0	1
AUTO	Astra Auto Part Tbk	1	1	1
BRAM	Indo Kordsa Tbk	1	1	1
GDYR	Goodyear Indonesia Tbk	1	1	1
GJTL	Gajah Tunggal Tbk	1	1	1
IMAS	Indomobil Sukses International Tbk	1	1	1
INDS	Indospring Tbk	1	1	1
MASA	Multistrada Arah Sarana Tbk	1	0	1
SMSM	Selamat Sempurna Tbk	1	1	1
ADMG	Polychem Indonesia Tbk	1	1	1
ARGO	Argo Pantes Tbk	1	1	1
CNTX	Centex Tbk	0	0	1
ERTX	Eratex Djaya Tbk	1	1	1
INDR	Indo Rama Synthetic Tbk	1	0	1
PBRX	Pan Brothers Tbk	1	1	1
POLY	Asia Pasific Fibers Tbk	1	1	1
BIMA	Primarindo Asia Infrastructure Tbk	1	1	1
IKBI	Sumi Indo Kabel Tbk	0	0	1
KBLI	KMI Wire and Cable Tbk	1	1	1
KBLM	Kabelindo Murni Tbk	1	1	1
SCCO	Supreme Cable Manufacturing and Commerce Tbk	1	1	1
PTSN	Sat Nusa Persada Tbk	1	1	1

5. Variabel Umur Perusahaan

No	Nama Perusahaan	Kode Perusahaan	Umur Perusahaan		
			2016	2017	2018
1	KRAH	Grand Kartech Tbk	26	27	28
2	ASII	Astra International Tbk	59	60	61
3	AUTO	Astra Auto Part Tbk	26	27	28
4	BRAM	Indo Kordsa Tbk	35	36	37
5	GDYR	Goodyear Indonesia Tbk	118	119	120
6	GJTL	Gajah Tunggal Tbk	65	66	67
7	IMAS	Indomobil Sukses International Tbk	29	30	31
8	INDS	Indospring Tbk	38	39	40
9	MASA	Multistrada Arah Sarana Tbk	28	29	30
10	SMSM	Selamat Sempurna Tbk	40	41	42
11	ADMG	Polychem Indonesia Tbk	30	31	32
12	ARGO	Argo Pantes Tbk	39	40	41
13	CNTX	Centex Tbk	46	47	48
14	ERTX	Eratex Djaya Tbk	44	45	46
15	INDR	Indo Rama Synthetic Tbk	42	43	44
16	PBRX	Pan Brothers Tbk	36	37	38
17	POLY	Asia Pasific Fibers Tbk	32	33	34
18	BIMA	Primarindo Asia Infrastructure Tbk	28	29	30
19	IKBI	Sumi Indo Kabel Tbk	35	36	37
20	KBLI	KMI Wire and Cable Tbk	44	45	46
21	KBLM	Kabelindo Murni Tbk	37	38	39
22	SCCO	Supreme Cable Manufacturing and Commerce Tbk	46	47	48
23	PTSN	Sat Nusa Persada Tbk	26	27	28

6. Variabel Ukuran Perusahaan

No	Nama Perusahaan	Kode Perusahaan	Ukuran Perusahaan		
			2016	2017	2018
1	KRAH	Grand Kartech Tbk	11,78251276	11,81020092	11,78251276
2	ASII	Astra International Tbk	14,41806087	14,47104221	14,53745514
3	AUTO	Astra Auto Part Tbk	13,16471781	13,16915429	13,20111428
4	BRAM	Indo Kordsa Tbk	9,61750777	9,629692512	9,618006235
5	GDYR	Goodyear Indonesia Tbk	12,19859435	12,23872799	12,24655495
6	GJTL	Gajah Tunggal Tbk	13,27179002	13,25986078	13,29471919
7	IMAS	Indomobil Sukses International Tbk	13,40879944	13,49748254	13,61231753
8	INDS	Indospring Tbk	12,39397387	12,38643065	12,39486092
9	MASA	Multistrada Arah Sarana Tbk	9,929797261	9,962721932	9,954583442
10	SMSM	Selamat Sempurna Tbk	7,499274582	7,534051503	7,593441145
11	ADMG	Polychem Indonesia Tbk	12,35314655	12,38792347	12,44731311
12	ARGO	Argo Pantes Tbk	12,21117542	12,13938717	12,09220621
13	CNTX	Centex Tbk	8,650517333	8,73185941	8,828561944
14	ERTX	Eratex Djaya Tbk	11,86760062	11,9188814	11,94260422
15	INDR	Indo Rama Synthetic Tbk	7,076057596	7,05300157	7,052463077
16	PBRX	Pan Brothers Tbk	7,861713588	7,904585724	7,908881601
17	POLY	Asia Pasific Fibers Tbk	12,51002102	12,51080462	12,52315516
18	BIMA	Primarindo Asia Infrastructure Tbk	10,96398262	10,95098435	10,99207009
19	IKBI	Sumi Indo Kabel Tbk	12,05891412	12,05678994	12,11744005
20	KBLI	KMI Wire and Cable Tbk	12,27217173	12,47910881	12,51119088
21	KBLM	Kabelindo Murni Tbk	11,8055627	12,09173693	12,11339446
22	SCCO	Supreme Cable Manufacturing and Commerce Tbk	12,38915456	12,60360388	12,61963544
23	PTSN	Sat Nusa Persada Tbk	11,96580456	11,97352114	12,60488089

Lampiran 3: Hasil Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
<i>Audit report lag</i>	69	27.00	338.00	94.6232	41.59967
Profitabilitas	69	-.22	.77	.0389	.11827
Solvabilitas	69	.04	5.07	.7856	.99264
Opini Audit	69	.00	1.00	.8551	.35461
Umur Perusahaan	69	26.00	120.00	42.2609	19.24811
Ukuran Perusahaan	69	7.05	14.54	11.4264	1.96955
Valid N (listwise)	69				

Lampiran 4: Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		69
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.29693036
Most Extreme Differences	Absolute	.153
	Positive	.122
	Negative	-.153
Kolmogorov-Smirnov Z		1.275
Asymp. Sig. (2-tailed)		.078

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	5.421	.643		8.426	.000		
	Profitabilitas	-.838	.402	-.259	-2.084	.041	.748	1.337
	Solvabilitas	.104	.045	.258	2.283	.026	.907	1.103
	Opini Audit	-.301	.128	-.260	-2.363	.021	.956	1.046
	Umur Perusahaan	-.060	.111	-.058	-.540	.591	.988	1.012
	Ukuran Perusahaan	-.165	.214	-.092	-.773	.442	.824	1.213

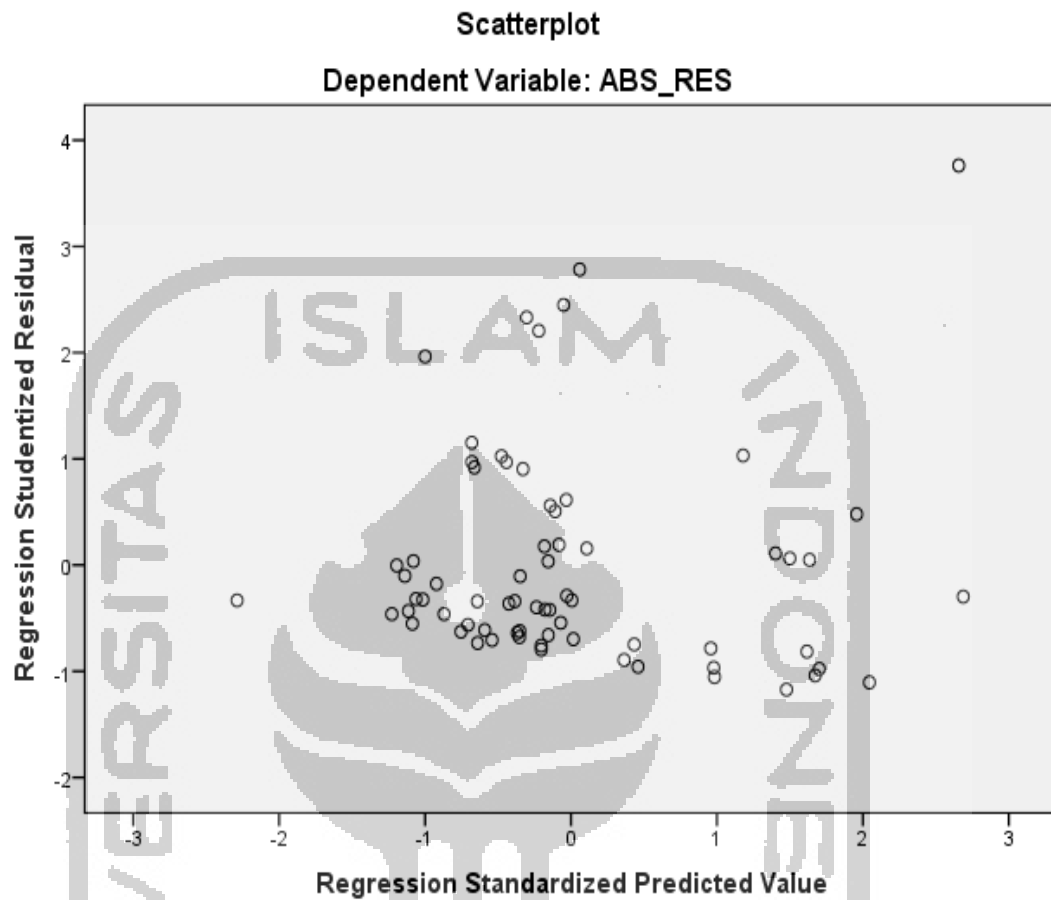
a. Dependent Variable: *Audit report lag*

3. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.086	.563		-.153	.879
	Profitabilitas	-.073	.352	-.029	-.206	.838
	Solvabilitas	-.008	.040	-.027	-.207	.837
	Opini Audit	-.149	.112	-.169	-1.336	.186
	Umur Perusahaan	.056	.098	.072	.578	.565
	Ukuran Perusahaan	.084	.187	.061	.451	.654

a. Dependent Variable: ABS_RES



4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.520 ^a	.271	.213	.30849	1.802

a. Predictors: (Constant), Ukuran Perusahaan, Opini Audit, Umur Perusahaan, Solvabilitas, Profitabilitas

b. Dependent Variable: *Audit report lag*

Tidak terjadi autokorelasi jika $DU < DW < 4 - DU$

$DU = 1.7680$

DW= 1.802

4-DU= 2.232

Tidak Terjadi Autokolerasi $1.7680 < 1.802 < 2.232$

Lampiran 5: Pengujian Hipotesis

1. Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.520 ^a	.271	.213	.30849

a. Predictors: (Constant), Ukuran Perusahaan, Opini Audit, Umur Perusahaan, Solvabilitas, Profitabilitas

2. Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.226	5	.445	4.677	.001 ^b
	Residual	5.995	63	.095		
	Total	8.221	68			

a. Dependent Variable: *Audit report lag*

b. Predictors: (Constant), Ukuran Perusahaan, Opini Audit, Umur Perusahaan, Solvabilitas, Profitabilitas

3. Analisis Regresi Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.421	.643		8.426	.000
Profitabilitas	-.838	.402	-.259	-2.084	.041
Solvabilitas	.104	.045	.258	2.283	.026
Opini Audit	-.301	.128	-.260	-2.363	.021
Umur Perusahaan	-.060	.111	-.058	-.540	.591
Ukuran Perusahaan	-.165	.214	-.092	-.773	.442

a. Dependent Variable: *Audit report lag*