

**LAMPIRAN 1**  
**DAFTAR PERUSAHAAN SAMPEL**

| No | Nama Perusahaan                  | Kode |
|----|----------------------------------|------|
| 1  | Akasha Wira International Tbk.   | ADES |
| 2  | Argha Karya Prima Industry Tbk.  | AKPI |
| 3  | Alkindo Naratama Tbk             | ALDO |
| 4  | Arwana Citramulia Tbk.           | ARNA |
| 5  | Astra International Tbk.         | ASII |
| 6  | Astra Otoparts Tbk.              | AUTO |
| 7  | Indo Kordsa Tbk.                 | BRAM |
| 8  | Budi Starch & Sweetener Tbk.     | BUDI |
| 9  | Chitose Internasional Tbk.       | CINT |
| 10 | Charoen Pokphand Indonesia Tbk.  | CPIN |
| 11 | Delta Djakarta Tbk               | DLTA |
| 12 | Duta Pertiwi Nusantara Tbk.      | DPNS |
| 13 | Gudang Garam Tbk.                | GGRM |
| 14 | HM Sampoerna Tbk.                | HMSP |
| 15 | Indofood CBP Sukses Makmur Tbk.  | ICBP |
| 16 | Champion Pacific Indonesia Tbk.  | IGAR |
| 17 | Impack Pratama Industri Tbk.     | IMPC |
| 18 | Indal Aluminium Industry Tbk.    | INAI |
| 19 | Indofood Sukses Makmur Tbk.      | INDF |
| 20 | Indo-Rama Synthetics Tbk.        | INDR |
| 21 | Indospring Tbk.                  | INDS |
| 22 | Indah Kiat Pulp & Paper Tbk.     | INKP |
| 23 | Indocement Tunggul Prakarsa Tbk. | INTP |
| 24 | KMI Wire and Cable Tbk.          | KBLI |
| 25 | Kalbe Farma Tbk.                 | KLBF |
| 26 | Lion Metal Works Tbk.            | LION |
| 27 | Lionmesh Prima Tbk.              | LMSH |
| 28 | Merck Tbk.                       | MERK |
| 29 | Multi Bintang Indonesia Tbk      | MLBI |
| 30 | Mayora Indah Tbk.                | MYOR |
| 31 | Pan Brothers Tbk.                | PBRX |
| 32 | Ricky Putra Globalindo Tbk.      | RICY |
| 33 | Nippon Indosari Corpindo Tbk.    | ROTI |

| No | Nama Perusahaan                             | Kode |
|----|---------------------------------------------|------|
| 34 | Supreme Cable Manufacturing & Commerce Tbk. | SCCO |
| 35 | Sekar Bumi Tbk.                             | SKBM |
| 36 | Semen Baturaja Tbk.                         | SMBR |
| 37 | Semen Indonesia Tbk.                        | SMGR |
| 38 | Selamat Sempurna Tbk.                       | SMSM |
| 39 | Sri Rejeki Isman Tbk.                       | SRIL |
| 40 | Indo Acidatama Tbk.                         | SRSN |
| 41 | Sumalindo Lestari Jaya Tbk                  | SULI |
| 42 | Tunas Alfin Tbk.                            | TALF |
| 43 | Tembaga Mulia Semanan Tbk                   | TBMS |
| 44 | Mandom Indonesia Tbk.                       | TCID |
| 45 | Tirta Mahakam Resources Tbk.                | TIRT |
| 46 | Chandra Asri Petrochemical Tbk.             | TPIA |
| 47 | Ultrajaya Milk Industry & Trading Co. Tbk.  | ULTJ |
| 48 | Nusantara Inti Corpora Tbk.                 | UNIT |
| 49 | Wisnilak Inti Makmur Tbk                    | WIIM |
| 50 | Wijaya Karya Beton Tbk.                     | WTON |

**LAMPIRAN 2**  
**DATA *AUDIT DELAY*, PROFITABILITAS, SOLVABILITAS,**  
**DAN KOMITE AUDIT**

| No | Kode | Tahun | AUDEL            |    | ROA    | DTA    | KOA |
|----|------|-------|------------------|----|--------|--------|-----|
| 1  | ADES | 2014  | 30 Maret 2015    | 89 | 6,144  | 41,410 | 3   |
| 2  | AKPI | 2014  | 09 April 2015    | 99 | 0,655  | 53,678 | 3   |
| 3  | ALDO | 2014  | 18 Maret 2015    | 77 | 6,057  | 57,077 | 3   |
| 4  | ARNA | 2014  | 18 Februari 2015 | 49 | 21,122 | 27,779 | 4   |
| 5  | ASII | 2014  | 26 Januari 2015  | 26 | 9,385  | 49,022 | 4   |
| 6  | AUTO | 2014  | 20 Februari 2015 | 51 | 7,978  | 29,504 | 3   |
| 7  | BRAM | 2014  | 30 Maret 2015    | 89 | 5,467  | 42,368 | 3   |
| 8  | BUDI | 2014  | 20 Maret 2015    | 79 | 1,140  | 63,126 | 3   |
| 9  | CINT | 2014  | 17 Maret 2015    | 76 | 9,175  | 20,638 | 3   |
| 10 | CPIN | 2014  | 27 Maret 2015    | 86 | 8,372  | 47,545 | 5   |
| 11 | DLTA | 2014  | 27 Maret 2015    | 86 | 29,041 | 22,932 | 3   |
| 12 | DPNS | 2014  | 25 Maret 2015    | 84 | 5,682  | 12,197 | 3   |
| 13 | GGRM | 2014  | 24 Maret 2015    | 83 | 9,267  | 42,926 | 3   |
| 14 | HMSP | 2014  | 18 Maret 2015    | 77 | 35,288 | 52,439 | 3   |
| 15 | ICBP | 2014  | 12 Maret 2015    | 71 | 10,126 | 39,623 | 3   |
| 16 | IGAR | 2014  | 09 Februari 2015 | 40 | 15,690 | 24,706 | 3   |
| 17 | IMPC | 2014  | 17 Maret 2015    | 76 | 16,281 | 44,075 | 3   |
| 18 | INAI | 2014  | 20 Maret 2015    | 79 | 2,458  | 83,746 | 3   |
| 19 | INDF | 2014  | 12 Maret 2015    | 71 | 5,600  | 52,026 | 3   |
| 20 | INDR | 2014  | 17 Maret 2015    | 76 | 0,042  | 60,022 | 3   |
| 21 | INDS | 2014  | 30 Maret 2015    | 89 | 5,604  | 19,904 | 3   |
| 22 | INKP | 2014  | 24 Maret 2015    | 83 | 1,817  | 63,178 | 3   |
| 23 | INTP | 2014  | 05 Maret 2015    | 64 | 17,842 | 14,195 | 3   |
| 24 | KBLI | 2014  | 20 Maret 2015    | 79 | 5,244  | 29,655 | 3   |
| 25 | KLBF | 2014  | 12 Maret 2015    | 71 | 17,136 | 20,986 | 3   |
| 26 | LION | 2014  | 16 Maret 2015    | 75 | 8,166  | 26,016 | 3   |
| 27 | LMSH | 2014  | 11 Maret 2015    | 70 | 5,291  | 17,128 | 3   |
| 28 | MERK | 2014  | 27 Februari 2015 | 58 | 25,324 | 22,734 | 3   |
| 29 | MLBI | 2014  | 16 Maret 2015    | 75 | 35,322 | 75,178 | 3   |
| 30 | MYOR | 2014  | 27 Maret 2015    | 86 | 4,007  | 60,154 | 3   |
| 31 | PBRX | 2014  | 16 Maret 2015    | 75 | 2,106  | 45,157 | 3   |
| 32 | RICY | 2014  | 25 Maret 2015    | 84 | 1,291  | 66,149 | 3   |

| No | Kode | Tahun | AUDEL            |    | ROA    | DTA     | KOA |
|----|------|-------|------------------|----|--------|---------|-----|
| 33 | ROTI | 2014  | 20 Maret 2015    | 79 | 8,800  | 55,195  | 3   |
| 34 | SCCO | 2014  | 23 Maret 2015    | 82 | 8,310  | 50,822  | 3   |
| 35 | SKBM | 2014  | 26 Maret 2015    | 85 | 13,720 | 51,056  | 3   |
| 36 | SMBR | 2014  | 13 Februari 2015 | 44 | 11,216 | 8,379   | 4   |
| 37 | SMGR | 2014  | 13 Februari 2015 | 44 | 16,283 | 27,138  | 6   |
| 38 | SMSM | 2014  | 25 Maret 2015    | 84 | 24,033 | 34,444  | 3   |
| 39 | SRIL | 2014  | 18 Maret 2015    | 77 | 71,609 | 66,885  | 3   |
| 40 | SRSN | 2014  | 27 Maret 2015    | 86 | 2,284  | 30,308  | 3   |
| 41 | SULI | 2014  | 10 Maret 2015    | 69 | 1,589  | 142,020 | 3   |
| 42 | TALF | 2014  | 17 Maret 2015    | 76 | 12,891 | 26,435  | 3   |
| 43 | TBMS | 2014  | 16 Maret 2015    | 75 | 2,452  | 88,875  | 3   |
| 44 | TCID | 2014  | 05 Maret 2015    | 64 | 9,438  | 126,227 | 4   |
| 45 | TIRT | 2014  | 25 Maret 2015    | 84 | 2,788  | 89,697  | 3   |
| 46 | TPIA | 2014  | 09 Maret 2015    | 68 | 0,852  | 55,921  | 3   |
| 47 | ULTJ | 2014  | 30 Maret 2015    | 89 | 9,714  | 22,351  | 3   |
| 48 | UNIT | 2014  | 25 Maret 2015    | 84 | 0,090  | 45,169  | 4   |
| 49 | WIIM | 2014  | 23 Maret 2015    | 82 | 8,459  | 35,898  | 3   |
| 50 | WTON | 2014  | 23 Februari 2015 | 54 | 8,380  | 42,078  | 3   |
| 51 | ADES | 2015  | 28 Maret 2016    | 88 | 5,545  | 49,731  | 3   |
| 52 | AKPI | 2015  | 17 Maret 2016    | 77 | 2,805  | 61,585  | 3   |
| 53 | ALDO | 2015  | 18 Maret 2016    | 78 | 6,580  | 53,299  | 3   |
| 54 | ARNA | 2015  | 29 Maret 2016    | 89 | 5,188  | 37,466  | 4   |
| 55 | ASII | 2015  | 25 Februari 2016 | 56 | 6,704  | 48,445  | 4   |
| 56 | AUTO | 2015  | 20 Februari 2016 | 51 | 1,947  | 29,260  | 3   |
| 57 | BRAM | 2015  | 22 Maret 2016    | 82 | 3,575  | 37,316  | 3   |
| 58 | BUDI | 2015  | 21 Maret 2016    | 81 | 4,485  | 66,158  | 3   |
| 59 | CINT | 2015  | 14 Maret 2016    | 74 | 9,555  | 17,694  | 3   |
| 60 | CPIN | 2015  | 29 Maret 2016    | 89 | 7,426  | 48,682  | 5   |
| 61 | DLTA | 2015  | 29 Maret 2016    | 89 | 18,424 | 18,174  | 3   |
| 62 | DPNS | 2015  | 30 Maret 2016    | 90 | 3,724  | 12,091  | 3   |
| 63 | GGRM | 2015  | 18 Maret 2016    | 78 | 10,170 | 40,150  | 3   |
| 64 | HMSP | 2015  | 01 Maret 2016    | 61 | 27,242 | 15,771  | 3   |
| 65 | ICBP | 2015  | 23 Maret 2016    | 83 | 11,389 | 38,304  | 3   |
| 66 | IGAR | 2015  | 19 Februari 2016 | 50 | 13,750 | 19,136  | 3   |
| 67 | IMPC | 2015  | 28 Maret 2016    | 88 | 7,376  | 34,524  | 3   |

| No  | Kode | Tahun | AUDEL            |    | ROA    | DTA     | KOA |
|-----|------|-------|------------------|----|--------|---------|-----|
| 68  | INAI | 2015  | 28 Maret 2016    | 88 | 9,710  | 81,972  | 3   |
| 69  | INDF | 2015  | 23 Maret 2016    | 83 | 5,300  | 53,043  | 3   |
| 70  | INDR | 2015  | 29 Maret 2016    | 89 | 1,656  | 63,119  | 3   |
| 71  | INDS | 2015  | 28 Maret 2016    | 88 | 5,187  | 24,859  | 3   |
| 72  | INKP | 2015  | 24 Maret 2016    | 84 | 3,309  | 62,732  | 3   |
| 73  | INTP | 2015  | 10 Maret 2016    | 70 | 15,408 | 13,649  | 3   |
| 74  | KBLI | 2015  | 21 Maret 2016    | 81 | 7,524  | 33,795  | 3   |
| 75  | KLBF | 2015  | 11 Maret 2016    | 71 | 15,211 | 20,138  | 3   |
| 76  | LION | 2015  | 24 Maret 2016    | 84 | 7,738  | 28,894  | 3   |
| 77  | LMSH | 2015  | 24 Maret 2016    | 84 | 0,604  | 15,952  | 3   |
| 78  | MERK | 2015  | 04 Maret 2016    | 64 | 23,193 | 26,199  | 3   |
| 79  | MLBI | 2015  | 14 Maret 2016    | 74 | 23,972 | 63,516  | 3   |
| 80  | MYOR | 2015  | 22 Maret 2016    | 82 | 11,166 | 54,204  | 3   |
| 81  | PBRX | 2015  | 16 Maret 2016    | 76 | 2,378  | 51,256  | 3   |
| 82  | RICY | 2015  | 18 Maret 2016    | 78 | 1,033  | 66,610  | 3   |
| 83  | ROTI | 2015  | 24 Maret 2016    | 84 | 9,744  | 56,083  | 3   |
| 84  | SCCO | 2015  | 18 Maret 2016    | 78 | 8,603  | 47,982  | 3   |
| 85  | SKBM | 2015  | 29 Maret 2016    | 89 | 5,279  | 54,991  | 3   |
| 86  | SMBR | 2015  | 15 Februari 2016 | 46 | 10,657 | 9,769   | 4   |
| 87  | SMGR | 2015  | 15 Februari 2016 | 46 | 12,220 | 28,077  | 5   |
| 88  | SMSM | 2015  | 29 Maret 2016    | 89 | 20,093 | 35,127  | 3   |
| 89  | SRIL | 2015  | 22 Maret 2016    | 82 | 7,106  | 64,672  | 3   |
| 90  | SRSN | 2015  | 11 Maret 2016    | 71 | 2,796  | 40,760  | 3   |
| 91  | SULI | 2015  | 24 Maret 2016    | 84 | 10,501 | 125,418 | 3   |
| 92  | TALF | 2015  | 18 Maret 2016    | 78 | 8,374  | 19,347  | 3   |
| 93  | TBMS | 2015  | 22 Maret 2016    | 82 | 1,663  | 83,396  | 3   |
| 94  | TCID | 2015  | 03 Maret 2016    | 63 | 25,989 | 110,707 | 4   |
| 95  | TIRT | 2015  | 23 Maret 2016    | 83 | 2,272  | 88,055  | 3   |
| 96  | TPIA | 2015  | 23 Maret 2016    | 83 | 1,392  | 52,381  | 3   |
| 97  | ULTJ | 2015  | 29 Maret 2016    | 89 | 14,808 | 20,974  | 3   |
| 98  | UNIT | 2015  | 21 Maret 2016    | 81 | 0,159  | 47,241  | 4   |
| 99  | WIIM | 2015  | 18 Maret 2016    | 78 | 9,362  | 29,716  | 3   |
| 100 | WTON | 2015  | 22 Februari 2016 | 53 | 3,558  | 49,206  | 3   |
| 101 | ADES | 2016  | 24 Maret 2017    | 83 | 7,299  | 49,916  | 3   |
| 102 | AKPI | 2016  | 22 Maret 2017    | 81 | 0,687  | 57,184  | 3   |

| No  | Kode | Tahun | AUDEL            |    | ROA    | DTA    | KOA |
|-----|------|-------|------------------|----|--------|--------|-----|
| 103 | ALDO | 2016  | 17 Maret 2017    | 76 | 6,132  | 51,042 | 3   |
| 104 | ARNA | 2016  | 08 Maret 2017    | 67 | 5,752  | 38,564 | 4   |
| 105 | ASII | 2016  | 27 Februari 2017 | 58 | 7,563  | 46,571 | 4   |
| 106 | AUTO | 2016  | 20 Februari 2017 | 51 | 3,573  | 27,892 | 3   |
| 107 | BRAM | 2016  | 22 Maret 2017    | 81 | 7,598  | 33,208 | 3   |
| 108 | BUDI | 2016  | 20 Maret 2017    | 79 | 1,261  | 60,264 | 3   |
| 109 | CINT | 2016  | 22 Maret 2017    | 81 | 5,949  | 18,257 | 3   |
| 110 | CPIN | 2016  | 29 Maret 2017    | 88 | 9,163  | 41,511 | 5   |
| 111 | DLTA | 2016  | 24 Maret 2017    | 83 | 21,609 | 15,480 | 3   |
| 112 | DPNS | 2016  | 20 Maret 2017    | 79 | 3,520  | 11,098 | 3   |
| 113 | GGRM | 2016  | 22 Maret 2017    | 81 | 10,462 | 37,151 | 3   |
| 114 | HMSP | 2016  | 06 Maret 2017    | 65 | 29,477 | 19,604 | 3   |
| 115 | ICBP | 2016  | 20 Maret 2017    | 79 | 12,578 | 35,988 | 3   |
| 116 | IGAR | 2016  | 17 Februari 2017 | 48 | 16,795 | 14,954 | 3   |
| 117 | IMPC | 2016  | 24 Maret 2017    | 83 | 5,292  | 46,150 | 3   |
| 118 | INAI | 2016  | 23 Maret 2017    | 82 | 2,424  | 80,731 | 3   |
| 119 | INDF | 2016  | 20 Maret 2017    | 79 | 6,066  | 46,527 | 3   |
| 120 | INDR | 2016  | 22 Maret 2017    | 81 | 0,291  | 66,458 | 3   |
| 121 | INDS | 2016  | 24 Maret 2017    | 83 | 5,839  | 16,519 | 3   |
| 122 | INKP | 2016  | 24 Maret 2017    | 83 | 2,999  | 59,013 | 3   |
| 123 | INTP | 2016  | 13 Maret 2017    | 72 | 12,605 | 13,306 | 3   |
| 124 | KBLI | 2016  | 21 Maret 2017    | 80 | 17,208 | 29,394 | 3   |
| 125 | KLBF | 2016  | 17 Maret 2017    | 76 | 15,460 | 18,141 | 3   |
| 126 | LION | 2016  | 15 Maret 2017    | 74 | 5,367  | 31,380 | 3   |
| 127 | LMSH | 2016  | 15 Maret 2017    | 74 | 3,289  | 27,951 | 3   |
| 128 | MERK | 2016  | 01 Maret 2017    | 60 | 20,691 | 21,677 | 3   |
| 129 | MLBI | 2016  | 28 Februari 2017 | 59 | 43,056 | 63,929 | 3   |
| 130 | MYOR | 2016  | 15 Maret 2017    | 74 | 10,414 | 51,516 | 3   |
| 131 | PBRX | 2016  | 27 Maret 2017    | 86 | 2,449  | 56,181 | 3   |
| 132 | RICY | 2016  | 21 Maret 2017    | 80 | 1,031  | 67,991 | 3   |
| 133 | ROTI | 2016  | 08 Maret 2017    | 67 | 9,021  | 50,585 | 3   |
| 134 | SCCO | 2016  | 17 Maret 2017    | 76 | 13,960 | 50,186 | 3   |
| 135 | SKBM | 2016  | 27 Maret 2017    | 86 | 2,111  | 63,222 | 3   |
| 136 | SMBR | 2016  | 14 Februari 2017 | 45 | 6,274  | 28,568 | 3   |
| 137 | SMGR | 2016  | 17 Februari 2017 | 48 | 9,877  | 30,869 | 5   |

| No  | Kode | Tahun | AUDEL            |    | ROA    | DTA     | KOA |
|-----|------|-------|------------------|----|--------|---------|-----|
| 138 | SMSM | 2016  | 02 Maret 2017    | 61 | 21,045 | 29,923  | 3   |
| 139 | SRIL | 2016  | 20 Maret 2017    | 79 | 6,164  | 65,042  | 3   |
| 140 | SRSN | 2016  | 17 Maret 2017    | 76 | 8,642  | 43,937  | 3   |
| 141 | SULI | 2016  | 23 Maret 2017    | 82 | 6,735  | 116,864 | 3   |
| 142 | TALF | 2016  | 21 Maret 2017    | 80 | 46,021 | 14,719  | 3   |
| 143 | TBMS | 2016  | 17 Maret 2017    | 76 | 5,568  | 77,709  | 3   |
| 144 | TCID | 2016  | 03 Maret 2017    | 62 | 6,898  | 110,219 | 3   |
| 145 | TIRT | 2016  | 23 Maret 2017    | 82 | 4,369  | 84,460  | 3   |
| 146 | TPIA | 2016  | 08 Maret 2017    | 67 | 14,019 | 46,382  | 4   |
| 147 | ULTJ | 2016  | 22 Maret 2017    | 81 | 16,510 | 17,691  | 3   |
| 148 | UNIT | 2016  | 23 Maret 2017    | 82 | 0,188  | 43,633  | 5   |
| 149 | WIIM | 2016  | 27 Maret 2017    | 86 | 7,384  | 26,783  | 3   |
| 150 | WTON | 2016  | 10 Maret 2017    | 69 | 5,975  | 46,575  | 3   |
| 151 | ADES | 2017  | 23 Maret 2018    | 82 | 4,597  | 49,656  | 3   |
| 152 | AKPI | 2017  | 23 Maret 2018    | 82 | 0,507  | 58,963  | 3   |
| 153 | ALDO | 2017  | 15 Februari 2018 | 46 | 5,662  | 53,996  | 3   |
| 154 | ARNA | 2017  | 01 Maret 2018    | 60 | 7,383  | 35,717  | 4   |
| 155 | ASII | 2017  | 27 Februari 2018 | 58 | 7,656  | 47,123  | 4   |
| 156 | AUTO | 2017  | 20 Februari 2018 | 51 | 3,068  | 27,118  | 3   |
| 157 | BRAM | 2017  | 26 Maret 2018    | 85 | 9,469  | 28,709  | 3   |
| 158 | BUDI | 2017  | 19 Maret 2018    | 78 | 1,394  | 59,356  | 3   |
| 159 | CINT | 2017  | 20 Maret 2018    | 79 | 13,438 | 19,788  | 3   |
| 160 | CPIN | 2017  | 27 Maret 2018    | 86 | 10,046 | 35,966  | 5   |
| 161 | DLTA | 2017  | 26 Maret 2018    | 85 | 20,613 | 14,632  | 3   |
| 162 | DPNS | 2017  | 20 Maret 2018    | 79 | 2,126  | 13,179  | 3   |
| 163 | GGRM | 2017  | 26 Maret 2018    | 85 | 11,539 | 36,807  | 3   |
| 164 | HMSP | 2017  | 06 Maret 2018    | 65 | 28,936 | 20,927  | 3   |
| 165 | ICBP | 2017  | 16 Maret 2018    | 75 | 11,168 | 35,722  | 3   |
| 166 | IGAR | 2017  | 19 Maret 2018    | 78 | 14,051 | 13,854  | 3   |
| 167 | IMPC | 2017  | 22 Maret 2018    | 81 | 3,605  | 43,826  | 3   |
| 168 | INAI | 2017  | 16 Maret 2018    | 75 | 3,033  | 77,148  | 3   |
| 169 | INDF | 2017  | 16 Maret 2018    | 75 | 5,730  | 46,831  | 3   |
| 170 | INDR | 2017  | 12 Maret 2018    | 71 | 0,169  | 64,467  | 3   |
| 171 | INDS | 2017  | 26 Maret 2018    | 85 | 4,601  | 11,903  | 3   |
| 172 | INKP | 2017  | 22 Maret 2018    | 81 | 5,378  | 57,852  | 3   |

| No  | Kode | Tahun | AUDEL            |    | ROA    | DTA    | KOA |
|-----|------|-------|------------------|----|--------|--------|-----|
| 173 | INTP | 2017  | 15 Maret 2018    | 74 | 6,367  | 14,922 | 3   |
| 174 | KBLI | 2017  | 28 Maret 2018    | 87 | 10,840 | 40,714 | 3   |
| 175 | KLBF | 2017  | 07 Januari 2018  | 7  | 14,702 | 16,383 | 3   |
| 176 | LION | 2017  | 18 Maret 2018    | 77 | 0,368  | 33,673 | 3   |
| 177 | LSMH | 2017  | 15 Maret 2018    | 74 | 8,231  | 19,571 | 3   |
| 178 | MERK | 2017  | 01 Maret 2018    | 60 | 18,414 | 27,340 | 3   |
| 179 | MLBI | 2017  | 22 Februari 2018 | 53 | 52,624 | 57,575 | 3   |
| 180 | MYOR | 2017  | 15 Maret 2018    | 74 | 10,527 | 50,694 | 3   |
| 181 | PBRX | 2017  | 28 Maret 2018    | 87 | 1,497  | 59,007 | 3   |
| 182 | RICY | 2017  | 23 Maret 2018    | 82 | 1,050  | 68,695 | 3   |
| 183 | ROTI | 2017  | 26 Maret 2018    | 85 | 2,730  | 38,150 | 3   |
| 184 | SCCO | 2017  | 23 Maret 2018    | 82 | 38,909 | 32,036 | 3   |
| 185 | SKBM | 2017  | 22 Maret 2018    | 81 | 1,482  | 36,955 | 3   |
| 186 | SMBR | 2017  | 22 Januari 2018  | 22 | 2,662  | 32,557 | 3   |
| 187 | SMGR | 2017  | 21 Maret 2018    | 80 | 3,487  | 37,833 | 5   |
| 188 | SMSM | 2017  | 26 Maret 2018    | 85 | 23,055 | 25,177 | 3   |
| 189 | SRIL | 2017  | 15 Maret 2018    | 74 | 5,513  | 62,934 | 3   |
| 190 | SRSN | 2017  | 12 Maret 2018    | 71 | 2,061  | 36,343 | 3   |
| 191 | SULI | 2017  | 26 Februari 2018 | 57 | 1,773  | 98,948 | 3   |
| 192 | TALF | 2017  | 16 Maret 2018    | 75 | 1,990  | 16,833 | 3   |
| 193 | TBMS | 2017  | 28 Maret 2018    | 87 | 4,601  | 77,844 | 3   |
| 194 | TCID | 2017  | 02 Maret 2018    | 61 | 6,673  | 21,318 | 3   |
| 195 | TIRT | 2017  | 21 Maret 2018    | 80 | 0,639  | 85,590 | 3   |
| 196 | TPIA | 2017  | 01 Maret 2018    | 60 | 10,632 | 44,136 | 4   |
| 197 | ULTJ | 2017  | 21 Maret 2018    | 80 | 13,392 | 18,859 | 3   |
| 198 | UNIT | 2017  | 16 Maret 2018    | 75 | 0,290  | 42,480 | 5   |
| 199 | WIIM | 2017  | 22 Maret 2018    | 81 | 1,598  | 20,202 | 3   |
| 200 | WTON | 2017  | 12 Februari 2018 | 43 | 4,788  | 61,121 | 3   |

**LAMPIRAN 3**  
**DATA UKURAN PERUSAHAAN, UKURAN KAP, DAN OPINI**  
**AUDITOR**

| No | Kode | Tahun | SIZE_1              | SIZE_2 | KAP | OPINI |
|----|------|-------|---------------------|--------|-----|-------|
| 1  | ADES | 2014  | 504.865.000.000     | 26,948 | 0   | 0     |
| 2  | AKPI | 2014  | 2.227.042.590.000   | 28,432 | 1   | 1     |
| 3  | ALDO | 2014  | 346.674.687.826     | 26,572 | 0   | 1     |
| 4  | ARNA | 2014  | 1.259.938.133.543   | 27,862 | 1   | 1     |
| 5  | ASII | 2014  | 236.029.000.000.000 | 33,095 | 1   | 1     |
| 6  | AUTO | 2014  | 14.387.568.000.000  | 30,297 | 1   | 1     |
| 7  | BRAM | 2014  | 3.835.479.365.880   | 28,975 | 1   | 1     |
| 8  | BUDI | 2014  | 2.476.982.000.000   | 28,538 | 0   | 1     |
| 9  | CINT | 2014  | 370.186.989.798     | 26,637 | 0   | 1     |
| 10 | CPIN | 2014  | 20.862.439.000.000  | 30,669 | 1   | 1     |
| 11 | DLTA | 2014  | 991.947.134.000     | 27,623 | 1   | 0     |
| 12 | DPNS | 2014  | 268.877.322.944     | 26,318 | 0   | 1     |
| 13 | GGRM | 2014  | 58.220.600.000.000  | 31,695 | 1   | 1     |
| 14 | HMSP | 2014  | 28.380.630.000.000  | 30,977 | 1   | 1     |
| 15 | ICBP | 2014  | 24.910.211.000.000  | 30,846 | 1   | 1     |
| 16 | IGAR | 2014  | 349.894.783.575     | 26,581 | 0   | 0     |
| 17 | IMPC | 2014  | 1.740.439.269.199   | 28,185 | 0   | 0     |
| 18 | INAI | 2014  | 897.281.657.710     | 27,523 | 0   | 0     |
| 19 | INDF | 2014  | 85.938.885.000.000  | 32,085 | 1   | 1     |
| 20 | INDR | 2014  | 9.701.335.530.120   | 29,903 | 1   | 0     |
| 21 | INDS | 2014  | 2.282.666.078.493   | 28,456 | 0   | 1     |
| 22 | INKP | 2014  | 81.099.756.120.000  | 32,027 | 0   | 0     |
| 23 | INTP | 2014  | 28.884.973.000.000  | 30,994 | 1   | 1     |
| 24 | KBLI | 2014  | 1.337.351.473.763   | 27,922 | 1   | 1     |
| 25 | KLBF | 2014  | 12.425.032.367.729  | 30,151 | 1   | 1     |
| 26 | LION | 2014  | 600.102.716.315     | 27,120 | 0   | 1     |
| 27 | LMSH | 2014  | 139.915.598.255     | 25,664 | 0   | 1     |
| 28 | MERK | 2014  | 716.599.526.000     | 27,298 | 1   | 0     |
| 29 | MLBI | 2014  | 2.231.051.000.000   | 28,433 | 1   | 0     |
| 30 | MYOR | 2014  | 10.291.108.029.334  | 29,962 | 0   | 1     |
| 31 | PBRX | 2014  | 4.568.937.163.080   | 29,150 | 0   | 0     |
| 32 | RICY | 2014  | 1.170.752.424.106   | 27,789 | 0   | 1     |

| No | Kode | Tahun | SIZE_1              | SIZE_2 | KAP | OPINI |
|----|------|-------|---------------------|--------|-----|-------|
| 33 | ROTI | 2014  | 2.142.894.276.216   | 28,393 | 1   | 1     |
| 34 | SCCO | 2014  | 1.656.007.190.010   | 28,135 | 0   | 1     |
| 35 | SKBM | 2014  | 649.534.031.113     | 27,200 | 0   | 0     |
| 36 | SMBR | 2014  | 2.928.480.366.000   | 28,706 | 0   | 1     |
| 37 | SMGR | 2014  | 34.314.666.027.000  | 31,167 | 1   | 1     |
| 38 | SMSM | 2014  | 1.749.395.000.000   | 28,190 | 1   | 0     |
| 39 | SRIL | 2014  | 8.693.891.845.760   | 29,794 | 0   | 1     |
| 40 | SRSN | 2014  | 464.949.206.000     | 26,865 | 0   | 1     |
| 41 | SULI | 2014  | 904.045.327.760     | 27,530 | 1   | 0     |
| 42 | TALF | 2014  | 433.975.362.840     | 26,796 | 0   | 1     |
| 43 | TBMS | 2014  | 2.184.177.917.320   | 28,412 | 1   | 1     |
| 44 | TCID | 2014  | 1.853.235.343.636   | 28,248 | 1   | 1     |
| 45 | TIRT | 2014  | 716.491.912.027     | 27,298 | 0   | 1     |
| 46 | TPIA | 2014  | 23.928.476.840.000  | 30,806 | 1   | 0     |
| 47 | ULTJ | 2014  | 2.917.083.567.355   | 28,702 | 0   | 1     |
| 48 | UNIT | 2014  | 440.727.374.151     | 26,812 | 0   | 0     |
| 49 | WIIM | 2014  | 1.332.907.675.785   | 27,918 | 0   | 0     |
| 50 | WTON | 2014  | 3.802.658.881.174   | 28,967 | 0   | 0     |
| 51 | ADES | 2015  | 653.224.000.000     | 27,205 | 0   | 1     |
| 52 | AKPI | 2015  | 2.883.143.132.000   | 28,690 | 1   | 1     |
| 53 | ALDO | 2015  | 366.010.819.198     | 26,626 | 0   | 0     |
| 54 | ARNA | 2015  | 1.430.779.475.454   | 27,989 | 1   | 1     |
| 55 | ASII | 2015  | 245.435.000.000.000 | 33,134 | 1   | 1     |
| 56 | AUTO | 2015  | 14.339.110.000.000  | 30,294 | 1   | 1     |
| 57 | BRAM | 2015  | 4.025.858.610.490   | 29,024 | 1   | 0     |
| 58 | BUDI | 2015  | 3.265.953.000.000   | 28,815 | 0   | 0     |
| 59 | CINT | 2015  | 382.807.494.765     | 26,671 | 0   | 0     |
| 60 | CPIN | 2015  | 24.916.656.000.000  | 30,847 | 1   | 1     |
| 61 | DLTA | 2015  | 1.038.321.916.000   | 27,669 | 1   | 0     |
| 62 | DPNS | 2015  | 274.483.110.371     | 26,338 | 0   | 1     |
| 63 | GGRM | 2015  | 63.505.413.000.000  | 31,782 | 1   | 1     |
| 64 | HMSP | 2015  | 38.010.724.000.000  | 31,269 | 1   | 1     |
| 65 | ICBP | 2015  | 26.560.624.000.000  | 30,910 | 1   | 1     |
| 66 | IGAR | 2015  | 383.936.040.590     | 26,674 | 0   | 0     |
| 67 | IMPC | 2015  | 1.675.232.685.157   | 28,147 | 0   | 0     |

| No  | Kode | Tahun | SIZE_1             | SIZE_2 | KAP | OPINI |
|-----|------|-------|--------------------|--------|-----|-------|
| 68  | INAI | 2015  | 1.330.259.296.537  | 27,916 | 0   | 0     |
| 69  | INDF | 2015  | 91.831.526.000.000 | 32,151 | 1   | 1     |
| 70  | INDR | 2015  | 11.102.923.628.320 | 30,038 | 1   | 0     |
| 71  | INDS | 2015  | 2.553.928.346.219  | 28,569 | 0   | 1     |
| 72  | INKP | 2015  | 97.094.893.540.000 | 32,207 | 0   | 0     |
| 73  | INTP | 2015  | 27.638.360.000.000 | 30,950 | 1   | 1     |
| 74  | KBLI | 2015  | 1.551.799.840.976  | 28,070 | 1   | 0     |
| 75  | KLBF | 2015  | 13.696.417.381.439 | 30,248 | 1   | 1     |
| 76  | LION | 2015  | 639.330.150.373    | 27,184 | 0   | 1     |
| 77  | LMSH | 2015  | 133.782.751.041    | 25,619 | 0   | 1     |
| 78  | MERK | 2015  | 641.646.818.000    | 27,187 | 1   | 1     |
| 79  | MLBI | 2015  | 2.100.853.000.000  | 28,373 | 1   | 0     |
| 80  | MYOR | 2015  | 11.342.715.686.221 | 30,060 | 0   | 0     |
| 81  | PBRX | 2015  | 6.108.994.657.490  | 29,441 | 0   | 0     |
| 82  | RICY | 2015  | 1.198.193.867.892  | 27,812 | 0   | 0     |
| 83  | ROTI | 2015  | 2.706.323.637.034  | 28,627 | 1   | 1     |
| 84  | SCCO | 2015  | 1.773.144.328.632  | 28,204 | 0   | 1     |
| 85  | SKBM | 2015  | 764.484.248.710    | 27,362 | 0   | 0     |
| 86  | SMBR | 2015  | 3.268.667.933.000  | 28,815 | 0   | 1     |
| 87  | SMGR | 2015  | 38.153.118.932.000 | 31,273 | 1   | 0     |
| 88  | SMSM | 2015  | 2.220.108.000.000  | 28,429 | 1   | 0     |
| 89  | SRIL | 2015  | 10.806.268.140.350 | 30,011 | 0   | 1     |
| 90  | SRSN | 2015  | 574.073.314.000    | 27,076 | 0   | 1     |
| 91  | SULI | 2015  | 1.172.785.815.190  | 27,790 | 1   | 0     |
| 92  | TALF | 2015  | 434.210.376.664    | 26,797 | 0   | 1     |
| 93  | TBMS | 2015  | 1.803.527.440.585  | 28,221 | 1   | 1     |
| 94  | TCID | 2015  | 2.082.096.848.703  | 28,364 | 1   | 0     |
| 95  | TIRT | 2015  | 763.168.027.178    | 27,361 | 0   | 1     |
| 96  | TPIA | 2015  | 25.691.614.870.000 | 30,877 | 1   | 0     |
| 97  | ULTJ | 2015  | 3.539.995.910.248  | 28,895 | 0   | 1     |
| 98  | UNIT | 2015  | 460.539.382.206    | 26,856 | 0   | 1     |
| 99  | WIIM | 2015  | 1.342.700.045.391  | 27,926 | 0   | 0     |
| 100 | WTON | 2015  | 4.456.097.502.805  | 29,125 | 0   | 0     |
| 101 | ADES | 2016  | 767.479.000.000    | 27,366 | 0   | 1     |
| 102 | AKPI | 2016  | 2.615.909.190.000  | 28,593 | 1   | 1     |

| No  | Kode | Tahun | SIZE_1              | SIZE_2 | KAP | OPINI |
|-----|------|-------|---------------------|--------|-----|-------|
| 103 | ALDO | 2016  | 410.330.576.602     | 26,740 | 0   | 0     |
| 104 | ARNA | 2016  | 1.543.216.299.146   | 28,065 | 1   | 1     |
| 105 | ASII | 2016  | 261.855.000.000.000 | 33,199 | 1   | 1     |
| 106 | AUTO | 2016  | 14.612.274.000.000  | 30,313 | 1   | 1     |
| 107 | BRAM | 2016  | 3.977.868.810.820   | 29,012 | 1   | 1     |
| 108 | BUDI | 2016  | 2.931.807.000.000   | 28,707 | 0   | 1     |
| 109 | CINT | 2016  | 399.336.626.636     | 26,713 | 0   | 0     |
| 110 | CPIN | 2016  | 24.204.994.000.000  | 30,818 | 1   | 0     |
| 111 | DLTA | 2016  | 1.197.796.650.000   | 27,812 | 1   | 0     |
| 112 | DPNS | 2016  | 296.129.565.784     | 26,414 | 0   | 1     |
| 113 | GGRM | 2016  | 62.951.634.000.000  | 31,773 | 1   | 1     |
| 114 | HMSP | 2016  | 42.508.277.000.000  | 31,381 | 1   | 1     |
| 115 | ICBP | 2016  | 28.901.948.000.000  | 30,995 | 1   | 1     |
| 116 | IGAR | 2016  | 439.465.673.296     | 26,809 | 0   | 0     |
| 117 | IMPC | 2016  | 2.276.031.922.082   | 28,453 | 0   | 0     |
| 118 | INAI | 2016  | 1.339.032.413.455   | 27,923 | 0   | 1     |
| 119 | INDF | 2016  | 82.174.515.000.000  | 32,040 | 1   | 1     |
| 120 | INDR | 2016  | 11.334.363.640.584  | 30,059 | 1   | 1     |
| 121 | INDS | 2016  | 2.477.272.502.538   | 28,538 | 0   | 1     |
| 122 | INKP | 2016  | 92.423.556.800.000  | 32,157 | 0   | 0     |
| 123 | INTP | 2016  | 30.150.580.000.000  | 31,037 | 1   | 1     |
| 124 | KBLI | 2016  | 1.871.422.416.044   | 28,258 | 1   | 1     |
| 125 | KLBF | 2016  | 15.226.009.210.657  | 30,354 | 1   | 1     |
| 126 | LION | 2016  | 685.812.995.987     | 27,254 | 0   | 1     |
| 127 | LMSH | 2016  | 162.828.169.250     | 25,816 | 0   | 1     |
| 128 | MERK | 2016  | 743.934.894.000     | 27,335 | 1   | 1     |
| 129 | MLBI | 2016  | 2.275.038.000.000   | 28,453 | 1   | 0     |
| 130 | MYOR | 2016  | 12.922.421.859.142  | 30,190 | 0   | 1     |
| 131 | PBRX | 2016  | 6.980.092.921.412   | 29,574 | 0   | 0     |
| 132 | RICY | 2016  | 1.288.683.925.066   | 27,885 | 0   | 0     |
| 133 | ROTI | 2016  | 2.919.640.858.718   | 28,702 | 1   | 1     |
| 134 | SCCO | 2016  | 2.449.935.491.586   | 28,527 | 0   | 1     |
| 135 | SKBM | 2016  | 1.001.657.012.004   | 27,633 | 0   | 1     |
| 136 | SMBR | 2016  | 4.368.876.996.000   | 29,106 | 0   | 0     |
| 137 | SMGR | 2016  | 44.226.895.982.000  | 31,420 | 1   | 1     |

| No  | Kode | Tahun | SIZE_1              | SIZE_2 | KAP | OPINI |
|-----|------|-------|---------------------|--------|-----|-------|
| 138 | SMSM | 2016  | 2.254.740.000.000   | 28,444 | 1   | 1     |
| 139 | SRIL | 2016  | 12.726.172.223.560  | 30,175 | 0   | 0     |
| 140 | SRSN | 2016  | 717.149.704.000     | 27,299 | 0   | 1     |
| 141 | SULI | 2016  | 1.230.359.322.856   | 27,838 | 1   | 0     |
| 142 | TALF | 2016  | 881.673.021.959     | 27,505 | 0   | 1     |
| 143 | TBMS | 2016  | 1.743.980.371.700   | 28,187 | 1   | 1     |
| 144 | TCID | 2016  | 2.185.101.038.101   | 28,413 | 1   | 1     |
| 145 | TIRT | 2016  | 815.997.477.795     | 27,428 | 0   | 0     |
| 146 | TPIA | 2016  | 28.608.858.284.000  | 30,985 | 1   | 0     |
| 147 | ULTJ | 2016  | 4.239.199.641.365   | 29,075 | 0   | 0     |
| 148 | UNIT | 2016  | 432.913.180.372     | 26,794 | 0   | 1     |
| 149 | WIIM | 2016  | 1.353.634.132.275   | 27,934 | 0   | 0     |
| 150 | WTON | 2016  | 4.663.078.318.961   | 29,171 | 0   | 1     |
| 151 | ADES | 2017  | 840.236.000.000     | 27,457 | 0   | 1     |
| 152 | AKPI | 2017  | 2.745.325.833.000   | 28,641 | 1   | 1     |
| 153 | ALDO | 2017  | 498.701.656.995     | 26,935 | 0   | 0     |
| 154 | ARNA | 2017  | 1.601.346.561.573   | 28,102 | 1   | 1     |
| 155 | ASII | 2017  | 295.646.000.000.000 | 33,320 | 1   | 1     |
| 156 | AUTO | 2017  | 14.762.309.000.000  | 30,323 | 1   | 1     |
| 157 | BRAM | 2017  | 4.125.144.165.048   | 29,048 | 1   | 0     |
| 158 | BUDI | 2017  | 2.939.456.000.000   | 28,709 | 0   | 1     |
| 159 | CINT | 2017  | 476.577.841.605     | 26,890 | 0   | 0     |
| 160 | CPIN | 2017  | 24.522.593.000.000  | 30,831 | 1   | 1     |
| 161 | DLTA | 2017  | 1.340.842.765.000   | 27,924 | 1   | 0     |
| 162 | DPNS | 2017  | 308.491.173.960     | 26,455 | 0   | 1     |
| 163 | GGRM | 2017  | 66.759.930.000.000  | 31,832 | 1   | 1     |
| 164 | HMSP | 2017  | 43.141.063.000.000  | 31,395 | 1   | 1     |
| 165 | ICBP | 2017  | 31.619.514.000.000  | 31,085 | 1   | 1     |
| 166 | IGAR | 2017  | 513.022.591.574     | 26,964 | 1   | 0     |
| 167 | IMPC | 2017  | 2.294.677.493.483   | 28,462 | 0   | 0     |
| 168 | INAI | 2017  | 1.213.916.545.120   | 27,825 | 0   | 1     |
| 169 | INDF | 2017  | 87.939.488.000.000  | 32,108 | 1   | 1     |
| 170 | INDR | 2017  | 10.839.869.565.108  | 30,014 | 1   | 0     |
| 171 | INDS | 2017  | 2.434.617.337.849   | 28,521 | 0   | 1     |
| 172 | INKP | 2017  | 103.428.629.328.000 | 32,270 | 0   | 1     |

| No  | Kode | Tahun | SIZE_1             | SIZE_2 | KAP | OPINI |
|-----|------|-------|--------------------|--------|-----|-------|
| 173 | INTP | 2017  | 28.863.676.000.000 | 30,994 | 1   | 1     |
| 174 | KBLI | 2017  | 3.013.760.616.985  | 28,734 | 1   | 0     |
| 175 | KLBF | 2017  | 16.616.239.416.335 | 30,441 | 1   | 1     |
| 176 | LION | 2017  | 681.937.947.736    | 27,248 | 0   | 1     |
| 177 | LMSH | 2017  | 161.163.426.840    | 25,806 | 0   | 1     |
| 178 | MERK | 2017  | 847.006.544.000    | 27,465 | 1   | 1     |
| 179 | MLBI | 2017  | 2.510.078.000.000  | 28,551 | 1   | 0     |
| 180 | MYOR | 2017  | 14.915.849.800.251 | 30,333 | 0   | 1     |
| 181 | PBRX | 2017  | 7.773.182.517.564  | 29,682 | 0   | 1     |
| 182 | RICY | 2017  | 1.374.444.788.282  | 27,949 | 0   | 0     |
| 183 | ROTI | 2017  | 4.559.573.709.411  | 29,148 | 1   | 1     |
| 184 | SCCO | 2017  | 4.014.244.589.706  | 29,021 | 0   | 0     |
| 185 | SKBM | 2017  | 1.623.027.475.045  | 28,115 | 0   | 1     |
| 186 | SMBR | 2017  | 5.060.337.247.000  | 29,252 | 0   | 1     |
| 187 | SMGR | 2017  | 48.963.502.966.000 | 31,522 | 1   | 1     |
| 188 | SMSM | 2017  | 2.443.341.000.000  | 28,524 | 1   | 1     |
| 189 | SRIL | 2017  | 16.161.423.262.824 | 30,414 | 0   | 1     |
| 190 | SRSN | 2017  | 652.726.454.000    | 27,204 | 0   | 1     |
| 191 | SULI | 2017  | 1.118.083.884.156  | 27,743 | 1   | 1     |
| 192 | TALF | 2017  | 921.240.988.517    | 27,549 | 0   | 1     |
| 193 | TBMS | 2017  | 2.232.990.437.160  | 28,434 | 1   | 1     |
| 194 | TCID | 2017  | 2.361.807.189.430  | 28,490 | 1   | 1     |
| 195 | TIRT | 2017  | 859.299.056.455    | 27,479 | 0   | 1     |
| 196 | TPIA | 2017  | 40.471.994.592.000 | 31,332 | 1   | 0     |
| 197 | ULTJ | 2017  | 5.186.940.000.000  | 29,277 | 0   | 1     |
| 198 | UNIT | 2017  | 426.384.622.878    | 26,779 | 0   | 0     |
| 199 | WIIM | 2017  | 1.225.712.093.041  | 27,835 | 0   | 0     |
| 200 | WTON | 2017  | 7.067.976.095.043  | 29,587 | 0   | 0     |

## LAMPIRAN 4

### HASIL OUTPUT PENGOLAHAN SPSS

Statistics

|   |         | KAP | OPINI |
|---|---------|-----|-------|
| N | Valid   | 200 | 200   |
|   | Missing | 0   | 0     |

KAP

|       |                                | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------------------------|-----------|---------|---------------|--------------------|
| Valid | Tidak terafiliasi The Big Four | 103       | 51,5    | 51,5          | 51,5               |
|       | Terafiliasi The Big Four       | 97        | 48,5    | 48,5          | 100,0              |
|       | Total                          | 200       | 100,0   | 100,0         |                    |

OPINI

|       |                                       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------------------------|-----------|---------|---------------|--------------------|
| Valid | Selain Opini Wajar Tanpa Pengecualian | 72        | 36,0    | 36,0          | 36,0               |
|       | Opini Wajar Tanpa Pengecualian        | 128       | 64,0    | 64,0          | 100,0              |
|       | Total                                 | 200       | 100,0   | 100,0         |                    |

Descriptive Statistics

|                    | N   | Minimum      | Maximum         | Mean              | Std. Deviation     |
|--------------------|-----|--------------|-----------------|-------------------|--------------------|
| AUDEL              | 200 | 7            | 99              | 74,33             | 13,722             |
| ROA                | 200 | ,042         | 71,609          | 9,50301           | 9,806811           |
| DTA                | 200 | 8,379        | 142,020         | 44,06071          | 23,981365          |
| KOA                | 200 | 3            | 6               | 3,18              | ,522               |
| SIZE_1             | 200 | 133782751041 | 295646000000000 | 16417762854028,87 | 40655893045270,740 |
| Valid N (listwise) | 200 |              |                 |                   |                    |

**Variables Entered/Removed<sup>b</sup>**

| Model | Variables Entered                 | Variables Removed | Method |
|-------|-----------------------------------|-------------------|--------|
| 1     | OPINI, DTA, KOA, ROA, SIZE_2, KAP | .                 | Enter  |

a. All requested variables entered.

b. Dependent Variable: AUDEL

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,705 <sup>a</sup> | ,496     | ,481              | 9,888                      | 1,840         |

a. Predictors: (Constant), OPINI, DTA, KOA, ROA, SIZE\_2, KAP

b. Dependent Variable: AUDEL

**ANOVA<sup>b</sup>**

| Model |            | Sum of Squares | Df  | Mean Square | F      | Sig.              |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1     | Regression | 18601,110      | 6   | 3100,185    | 31,707 | ,000 <sup>a</sup> |
|       | Residual   | 18870,765      | 193 | 97,776      |        |                   |
|       | Total      | 37471,875      | 199 |             |        |                   |

a. Predictors: (Constant), OPINI, DTA, KOA, ROA, SIZE\_2, KAP

b. Dependent Variable: AUDEL

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

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant) | 154,062                     | 13,123     |                           | 11,740 | ,000 |                         |       |
| ROA          | -,283                       | ,077       | -,203                     | -3,692 | ,000 | ,867                    | 1,154 |
| DTA          | -,018                       | ,030       | -,031                     | -,595  | ,553 | ,972                    | 1,028 |
| KOA          | -9,216                      | 1,416      | -,350                     | -6,508 | ,000 | ,900                    | 1,111 |
| SIZE_2       | -1,429                      | ,478       | -,179                     | -2,988 | ,003 | ,724                    | 1,380 |
| KAP          | -5,628                      | 1,684      | -,206                     | -3,342 | ,001 | ,690                    | 1,449 |
| OPINI        | -4,647                      | 1,573      | -,163                     | -2,955 | ,004 | ,858                    | 1,166 |

a. Dependent Variable: AUDEL

**Coefficient Correlations<sup>a</sup>**

| Model |              |        | OPINI | DTA   | KOA   | ROA   | SIZE_2 | KAP   |
|-------|--------------|--------|-------|-------|-------|-------|--------|-------|
| 1     | Correlations | OPINI  | 1,000 | ,044  | -,065 | -,085 | -,043  | -,265 |
|       |              | DTA    | ,044  | 1,000 | -,028 | ,145  | -,054  | -,058 |
|       |              | KOA    | -,065 | -,028 | 1,000 | -,082 | -,214  | -,028 |
|       |              | ROA    | -,085 | ,145  | -,082 | 1,000 | -,112  | -,173 |
|       |              | SIZE_2 | -,043 | -,054 | -,214 | -,112 | 1,000  | -,379 |
|       |              | KAP    | -,265 | -,058 | -,028 | -,173 | -,379  | 1,000 |
|       |              |        |       |       |       |       |        |       |
|       | Covariances  | OPINI  | 2,473 | ,002  | -,144 | -,010 | -,032  | -,702 |
|       |              | DTA    | ,002  | ,001  | -,001 | ,000  | -,001  | -,003 |
|       |              | KOA    | -,144 | -,001 | 2,005 | -,009 | -,145  | -,067 |
|       |              | ROA    | -,010 | ,000  | -,009 | ,006  | -,004  | -,022 |
|       |              | SIZE_2 | -,032 | -,001 | -,145 | -,004 | ,229   | -,305 |
|       |              | KAP    | -,702 | -,003 | -,067 | -,022 | -,305  | 2,836 |
|       |              |        |       |       |       |       |        |       |

a. Dependent Variable: AUDEL

**Collinearity Diagnostics<sup>a</sup>**

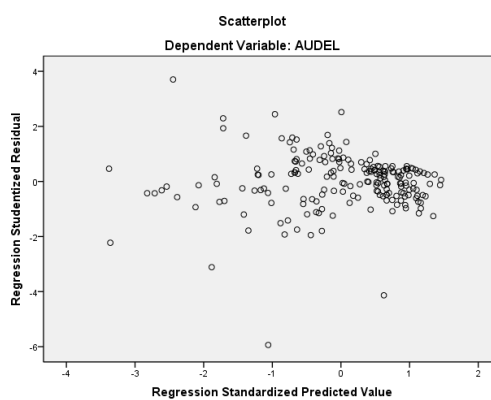
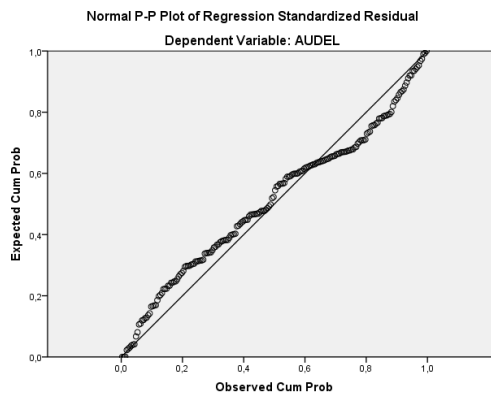
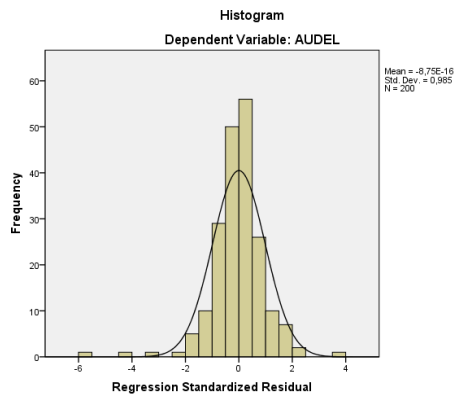
| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions |     |     |     |        |     |       |
|-------|-----------|------------|-----------------|----------------------|-----|-----|-----|--------|-----|-------|
|       |           |            |                 | (Constant)           | ROA | DTA | KOA | SIZE_2 | KAP | OPINI |
| 1     | 1         | 5,643      | 1,000           | ,00                  | ,01 | ,01 | ,00 | ,00    | ,01 | ,01   |
|       | 2         | ,535       | 3,249           | ,00                  | ,31 | ,08 | ,00 | ,00    | ,18 | ,01   |
|       | 3         | ,380       | 3,852           | ,00                  | ,56 | ,00 | ,00 | ,00    | ,38 | ,08   |
|       | 4         | ,272       | 4,552           | ,00                  | ,01 | ,08 | ,00 | ,00    | ,28 | ,78   |
|       | 5         | ,153       | 6,080           | ,00                  | ,10 | ,83 | ,02 | ,00    | ,01 | ,12   |
|       | 6         | ,016       | 18,802          | ,03                  | ,00 | ,01 | ,97 | ,02    | ,00 | ,00   |
|       | 7         | ,001       | 63,769          | ,96                  | ,01 | ,00 | ,00 | ,97    | ,15 | ,00   |

a. Dependent Variable: AUDEL

**Residuals Statistics<sup>a</sup>**

|                                   | Minimum | Maximum | Mean  | Std. Deviation | N   |
|-----------------------------------|---------|---------|-------|----------------|-----|
| Predicted Value                   | 41,66   | 88,43   | 74,32 | 9,668          | 200 |
| Std. Predicted Value              | -3,379  | 1,459   | ,000  | 1,000          | 200 |
| Standard Error of Predicted Value | 1,191   | 5,208   | 1,766 | ,552           | 200 |
| Adjusted Predicted Value          | 41,18   | 88,41   | 74,31 | 9,693          | 200 |
| Residual                          | -57,082 | 35,318  | ,000  | 9,738          | 200 |
| Std. Residual                     | -5,773  | 3,572   | ,000  | ,985           | 200 |
| Stud. Residual                    | -5,937  | 3,704   | ,001  | 1,011          | 200 |
| Deleted Residual                  | -60,374 | 37,980  | ,012  | 10,279         | 200 |
| Stud. Deleted Residual            | -6,550  | 3,833   | -,003 | 1,039          | 200 |
| Mahal. Distance                   | 1,890   | 54,215  | 5,970 | 5,718          | 200 |
| Cook's Distance                   | ,000    | ,290    | ,008  | ,034           | 200 |
| Centered Leverage Value           | ,009    | ,272    | ,030  | ,029           | 200 |

a. Dependent Variable: AUDEL



**One-Sample Kolmogorov-Smirnov Test**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 200                     |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | 9,73796508              |
| Most Extreme Differences         | Absolute       | ,087                    |
|                                  | Positive       | ,086                    |
|                                  | Negative       | -,087                   |
| Kolmogorov-Smirnov Z             |                | 1,225                   |
| Asymp. Sig. (2-tailed)           |                | ,099                    |

a. Test distribution is Normal.

b. Calculated from data.

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

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant) | -12,647                     | 8,887      |                           | -1,423 | ,156 |                         |       |
| ROA          | ,050                        | ,052       | ,070                      | ,954   | ,341 | ,867                    | 1,154 |
| DTA          | -,010                       | ,020       | -,035                     | -,505  | ,614 | ,972                    | 1,028 |
| KOA          | 1,727                       | ,959       | ,129                      | 1,801  | ,073 | ,900                    | 1,111 |
| SIZE_2       | ,434                        | ,324       | ,107                      | 1,339  | ,182 | ,724                    | 1,380 |
| KAP          | 1,665                       | 1,140      | ,120                      | 1,460  | ,146 | ,690                    | 1,449 |
| OPINI        | ,935                        | 1,065      | ,065                      | ,878   | ,381 | ,858                    | 1,166 |

a. Dependent Variable: Glejser

## LAMPIRAN 5

### KARTU KONSULTASI SKRIPSI

| PEMBIMBING<br>JUDUL SKRIPSI |  | Dr. Hj. Indri Kartika, M.Si Akt |  |
|-----------------------------|--|---------------------------------|--|
| .....                       |  | .....                           |  |
| .....                       |  | .....                           |  |
| .....                       |  | .....                           |  |

| No | Tanggal Konsultasi | Tanda Tangan Pembimbing | Keterangan                                 |
|----|--------------------|-------------------------|--------------------------------------------|
| 1  | 01/10-2018         | <i>[Signature]</i>      | Konsultasi ttg. ....                       |
| 2  | 02/10-2018         | <i>[Signature]</i>      | simulasi tradisi penelitian                |
| 3  | 10/10-2018         | <i>[Signature]</i>      | .....<br>Cari game penalaran X → time time |
| 4  | 16/10-2018         | <i>[Signature]</i>      | Tulis bab 2.                               |
| 5  | 15/10-2018         | <i>[Signature]</i>      | Revisi bab 2                               |
| 6  | 10/10-2018         | <i>[Signature]</i>      | .....                                      |
| 7  | 24/10-2018         | <i>[Signature]</i>      | .....                                      |
| 8  | 24/10-2018         | <i>[Signature]</i>      | Ace bab 2, bab 3                           |
| 9  | 20/10-2018         | <i>[Signature]</i>      | Revisi-bab 1                               |
| 10 | 10/10-2018         | <i>[Signature]</i>      | .....                                      |
| 11 | 21/10-2018         | <i>[Signature]</i>      | Ace bab 1                                  |
| 12 | 28/10-2018         | <i>[Signature]</i>      | Konsultasi bab 1                           |
| 13 | 11/11-2018         | <i>[Signature]</i>      | .....                                      |
| 14 | 3/11-2019          | <i>[Signature]</i>      | .....                                      |

| No | Tanggal Konsultasi | Tanda Tangan Pembimbing | Keterangan             |
|----|--------------------|-------------------------|------------------------|
| 15 | 01/11-2019         | <i>[Signature]</i>      | Revisi bab 4           |
| 16 | 10/11-2019         | <i>[Signature]</i>      | Pembahasan & argumen   |
| 17 | 25/11-2019         | <i>[Signature]</i>      | ..... & bab 5          |
| 18 | 03/12-2019         | <i>[Signature]</i>      | Revisi bab 5 & abstrak |
| 19 | 16/12-2019         | <i>[Signature]</i>      | Revisi draft skripsi   |
| 20 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 21 | 01/12-2019         | <i>[Signature]</i>      | Ace                    |
| 22 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 23 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 24 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 25 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 26 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 27 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 28 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 29 | 01/12-2019         | <i>[Signature]</i>      | .....                  |
| 30 | 01/12-2019         | <i>[Signature]</i>      | .....                  |