

LAMPIRAN

Lampiran 1. Jumlah Populasi Penelitian

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1.	INTP	PT INDOCEMENTTUNGGAL PRAKARSATbk
2.	SMCB	HOLICM INDONESIA TBK
3.	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
4.	AMFG	PT ASAHIMAS FLAT GLASS Tbk
5.	ARNA	PT ARWANA CITRAMULIA Tbk
6.	KIAS	PT KERAMIKA INDONESIA ASSOSIASI Tbk
7.	MLIA	PT MULIA INDUSTRINDO Tbk
8.	ALKA	PT ALAKASA INDUSTRINDO Tbk
9.	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
10.	BTON	PTBETONJAYAMANUNGGALTbk
11.	CTBN	PT CITRA TUBINDO Tbk
12.	GDST	PTGUNAWAN DIANJAYA STEEL Tbk
13.	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
14.	ITMA	PT SUMBER ENERGI ANDALAN TBK
15.	JKSW	JAYA PARI STEEL TBK
16.	JPRS	PT JAYA PARI STEEL Tbk
17.	KRAS	PT KRAKATAU STEEL (PERSERO) Tbk
18.	LION	PT LION METAL WORKS Tbk
19.	LMSH	PT LIONMESH PRIMA Tbk
20.	NIKL	PT PELAT TIMAH NUSANTARA Tbk
21.	PICO	PT PELANGI INDAH CANINDO TBK
22.	BRPT	PT BARITO PACIFIC Tbk
23.	BUDI	PT BUDI STARCH & SWEETENER Tbk
24.	DPNS	PT DUTA PERTIWI NUSANTARA TBK
25.	EKAD	PT EKADHARMA INTERNATIONAL TBK
26.	INCI	PT INTANWIJAYA INTERNASIONAL TBK
27.	SRSN	PT INDO ACIDATAMA Tbk
28.	TPIA	PT. CHANDRA ASRI PETROCHEMICAL Tbk
29.	UNIC	PT UNGGUL INDAH CAHAYA TBK
30.	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
31.	APLI	PT ASIAPLAST INDUSTRIES Tbk.

32.	BRNA	PT BERLINA Tbk DAN ENTITAS ANAKNYA
33.	FPNI	PT LOTTE CHEMICAL TITAN Tbk
34.	IGAR	PT CHAMPION PACIFIC INDONESIA Tbk
35.	IPOL	PT INDOPOLY SWAKARSA INDUSTRY Tbk
36.	TRST	PT TRIAS SENTOSA Tbk
37.	YPAS	PT YANAPRIMA HASTAPERSADA TBK
38.	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
39.	JPFA	PT JAPFA COMFEED INDONESIA Tbk
40.	MAIN	PT MALINDO FEEDMILL Tbk
41.	SIPD	PT SIERAD PRODUCE Tbk
42.	SULI	PT SLJ GLOBAL Tbk
43.	TIRT	PT TIRTA MAHAKAM RESOURCES Tbk
44.	INKP	PT. INDAH KIAT PULP & PAPER TBK.
45.	INRU	PT TOBA PULP LESTARI Tbk
46.	KBRI	PT KERTASBASUKI RACHMAT INDONESIA Tbk
47.	SPMA	PT SUPARMA Tbk
48.	TKIM	PT PABRIK KERTAS TJIWI KIMIA Tbk
49.	ASII	PT ASTRA INTERNATIONAL Tbk
50.	AUTO	PT ASTRAOTOPARTSTbk
51.	BRAM	PT. INDO KORDSA Tbk
52.	GDYR	PT GOODYEAR INDONESIA Tbk
53.	GJTL	PT. GAJAH TUNGGAL Tbk
54.	IMAS	PT INDOMOBIL SUKSES INTERNASIONAL Tbk
55.	INDS	PT INDOSPRING Tbk DAN ENTITAS ANAK
56.	LPIN	PT MULTI PRIMA SEJAHTERA TBK
57.	MASA	PT MULTISTRADA ARAH SARANA TBK
58.	NIPS	PT NIPRESS Tbk DAN ENTITAS ANAK
59.	SMSM	PT SELAMAT SEMPURNA Tbk
60.	ADMG	PT. POLYCHEM INDONESIA Tbk
61.	ERTX	PT ERATEX DJAJA Tbk
62.	ESTI	PT EVER SHINE TEX Tbk
63.	HDTX	PT PAN ASIA INDOSYNTEC TBK
64.	INDR	PT. INDO-RAMA SYNTHETICS Tbk
65.	MYTX	PT ASIA PACIFIC INVESTAMA Tbk
66.	PBRX	PT PAN BROTHERS TBK
67.	POLY	PT ASIA PACIFIC FIBERS Tbk
68.	BIMA	PT. PRIMARINDO ASIA INFRASTRUCTURE, Tbk.
69.	IKBI	PT SUMI INDO KABEL Tbk

70.	JECC	PT JEMBO CABLE COMPANY Tbk
71.	KBLI	PT KMI WIRE AND CABLE TBK
72.	KBLM	PT KABELINDO MURNI Tbk.
73.	SCCO	PT SUPREME CABLE MANUFACTURING TBK
74.	VOKS	PT VOKSEL ELECTRIC TBK
75.	PTSN	PT SAT NUSAPERSADA Tbk
76.	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
77.	AISA	PT TIGA PILAR SEJAHTERA FOOD TBK
78.	CEKA	PT WILMAR CAHAYAINDONESIATbk.
79.	DLTA	PT DELTA DJAKARTA Tbk
80.	ICBP	PT INDOFOOD CBP SUKSESMAKMUR Tbk
81.	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
82.	MLBI	PT MULTI BINTANG INDONESIA Tbk
83.	MYOR	PT MAYORA INDAH Tbk
84.	PSDN	PT PRASIDHA ANEKA NIAGA Tbk
85.	ROTI	PT NIPPON INDOSARI CORPINDO Tbk
86.	SKLT	PT. SEKAR LAUT Tbk
87.	STTP	PT SIANTAR TOP Tbk
88.	ULTJ	PT UMN & TRADING COMPANY Tbk.
89.	GGRM	PT GUDANG GARAM Tbk
90.	HMSP	PTHANJAYAMANDALASAMPOERNATbk.
91.	RMBA	PT BENTOEL INTERNASIONAL INVESTAMA Tbk
92.	DVLA	PT DARYA-VARIA LABORATORIA TBK
93.	INAF	PT INDOFARMA (PERSERO) Tbk
94.	KAEF	PT KIMIA FARMA (PERSERO), Tbk
95.	KLBF	PT KALBE FARMA Tbk.
96.	MERK	PT MERCK Tbk
97.	PYFA	PT PYRIDAM FARMA Tbk
98.	SCPI	PT MERCK SHARP DOHME PHARMA TBK
99.	SQBI	PT TAISHO PHAR INDO Tbk
100.	TSPC	PT TEMPO SCAN PACIFIC Tbk
101.	MBTO	PT MARTINA BERTO Tbk
102.	MRAT	PT MUSTIKA RATU Tbk
103.	TCID	PT. MANDOM INDONESIA Tbk
104.	UNVR	PT UNILEVER INDONESIA TBK
105.	KDSI	PT KEDAWUNG SETIA INDUSTRIAL Tbk

106.	KICI	PT KEDAUNG INDAH CAN Tbk
107.	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk

Lampiran 2. Jumlah Sampel Penelitian

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1.	INTP	PT INDOCEMENTTUNGGAL PRAKARSATbk
2.	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
3.	AMFG	PT ASAHIMAS FLAT GLASS Tbk
4.	ARNA	PT ARWANA CITRAMULIA Tbk
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6.	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
7.	BTON	PTBETONJAYAMANUNGGAL Tbk
8.	GDST	PTGUNAWAN DIANJAYA STEEL Tbk
9.	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
10.	JPRS	PT JAYA PARI STEEL Tbk
11.	PICO	PT PELANGI INDAH CANINDO TBK
12.	BUDI	PT BUDI STARCH & SWEETENER Tbk
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14.	EKAD	PT EKADHARMA INTERNATIONAL TBK
15.	INCI	PT INTANWIJAYA INTERNASIONAL TBK
16.	SRSN	PT INDO ACIDATAMA Tbk
17.	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
18.	APLI	PT ASIAPLAST INDUSTRIES Tbk.
19.	BRNA	PT BERLINA Tbk DAN ENTITAS ANAKNYA
20.	TRST	PT TRIAS SENTOSA Tbk
21.	YPAS	PT YANAPRIMA HASTAPERSADA TBK
22.	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
23.	JPFA	PT JAPFA COMFEED INDONESIA Tbk
24.	MAIN	PT MALINDO FEEDMILL Tbk
25.	SIPD	PT SIERAD PRODUCE Tbk
26.	SPMA	PT SUPARMA Tbk
27.	ASII	PT ASTRA INTERNATIONAL Tbk
28.	IMAS	PT INDOMOBIL SUKSES INTERNASIONAL Tbk
29.	INDS	PT INDOSPRING Tbk DAN ENTITAS ANAK
30.	LPIN	PT MULTI PRIMA SEJAHTERA TBK

31.	SMSM	PT SELAMAT SEMPURNA Tbk
32.	BIMA	PT. PRIMARINDO ASIA INFRASTRUCTURE, Tbk.
33.	SCCO	PT SUPREME CABLE MANUFACTURING TBK
34.	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
35.	CEKA	PT WILMAR CAHAYAINDONESIATbk.
36.	DLTA	PT DELTA DJAKARTA Tbk
37.	ICBP	PT INDOFOOD CBP SUKSESMAKMUR Tbk
38.	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
39.	MLBI	PT MULTI BINTANG INDONESIA Tbk
40.	MYOR	PT MAYORA INDAH Tbk
41.	ROTI	PT NIPPON INDOSARI CORPINDO Tbk
42.	ULTJ	PT UMN & TRADING COMPANY Tbk.
43.	GGRM	PT GUDANG GARAM Tbk
44.	HMSP	PTHANJAYAMANDALASAMPOERNATbk.
45.	DVLA	PT DARYA-VARIA LABORATORIA TBK
46.	INAF	PT INDOFARMA (PERSERO) Tbk
47.	KAEF	PT KIMIA FARMA (PERSERO), Tbk
48.	KLBF	PT KALBE FARMA Tbk.
49.	MERK	PT MERCK Tbk
50.	TSPC	PT TEMPO SCAN PACIFIC Tbk
51.	MBTO	PT MARTINA BERTO Tbk
52.	TCID	PT. MANDOM INDONESIA Tbk
53.	UNVR	PT UNILEVER INDONESIA TBK

Lampiran 3. Teknik Sampling

NO	KODE PERUSAHAAN	GO PUBLIC	ANNUAL REPORT	MELAMPIRKAN PROFIL ANGGOTA KOMITE AUDIT	MENGGUNAKAN MATA UANG RUPIAH
1	INTP	v	v	v	v
2	SMCB	v	v	v	v
3	SMGR	v	v	v	v
4	AMFG	v	v	v	v
5	ARNA	v	v	v	v
6	IKAI	v	v	v	v
7	KIAS	v	v	v	v
8	MLIA	v	v	v	v

9	TOYO	-	-	-	-
10	ALKA	v	v	v	v
11	ALMI	v	v	v	v
12	BTON	v	v	v	v
13	CTBN	v	v	v	o
14	GDST	v	v	v	v
15	INAI	v	v	v	v
16	ITMA	-	-	-	-
17	JKSW	v	o	v	o
18	JPRS	v	v	v	v
19	KRAS	v	v	v	v
20	LION	v	v	v	v
21	LSMH	v	v	v	v
22	MYRX	-	-	-	-
23	NIKL	v	v	v	o
24	PICO	v	v	v	v
25	TBMS	v	o	v	o
26	BRPT	v	v	v	o
27	BUDI	v	v	v	v
28	DPNS	v	v	v	v
29	EKAD	v	v	v	v
30	ETWA	v	v	v	v
31	INCI	v	v	v	v
32	SOBI	-	-	-	-
33	SRSN	v	v	v	v
34	TPIA	v	v	v	o
35	UNIC	v	v	v	o
36	AKKU	v	v	v	v
37	AKPI	v	v	v	v
38	APLI	v	v	v	v
39	BRNA	v	v	v	v
40	FPNI	v	v	v	o
41	IGAR	v	v	v	v
42	IPOL	v	v	v	o
43	SIAP	v	v	v	v
44	SIMA	v	v	v	v
45	TRST	v	v	v	v
46	YPAS	v	v	v	v

47	CPIN	v	v	v	v
48	JPFA	v	v	v	v
49	MAIN	v	v	v	v
50	SIPD	v	v	v	v
51	SULI	v	v	v	o
52	TIRT	v	v	v	v
53	ALDO	v	o	v	o
54	FASB	-	-	-	-
55	INKP	v	v	v	o
56	INRU	v	v	v	o
57	KBRI	v	v	v	v
58	SAIP	-	-	-	-
59	SPMA	v	v	v	v
60	TKIM	v	v	v	o
61	ASII	v	v	v	v
62	AUTO	-	-	-	-
63	BRAM	v	v	v	o
64	GDYR	v	v	v	o
65	GJTL	v	v	v	v
66	IMAS	v	v	v	v
67	INDS	v	v	v	v
68	LPIN	v	v	v	v
69	MASA	v	v	v	o
70	NIPS	v	v	v	v
71	PRAS	v	v	v	v
72	SMSM	v	v	v	v
73	ADMG	v	v	v	o
74	ARGO	v	v	v	o
75	CNTB	-	-	-	-
76	CNTX	-	-	-	-
77	ERTX	v	v	v	o
78	ESTI	v	v	v	o
79	HDTX	v	o	v	o
80	INDR	v	v	v	o
81	KARW	v	v	v	o
82	MYTX	v	v	v	v
83	PAFI	-	-	-	-
84	PBRX	v	v	v	o

85	POLY	v	v	v	o
86	RIZY	-	-	-	-
87	SSTM	-	-	-	-
88	UINT	-	-	-	-
89	UNTX	-	-	-	-
90	BIMA	v	v	v	v
91	SIMM	-	-	-	-
92	IKBI	-	-	-	-
93	JECC	v	v	v	v
94	KBLI	v	o	v	o
95	KBLM	v	o	v	o
96	SCCO	v	v	v	v
97	VOKS	v	o	v	o
98	PTSN	v	v	v	o
99	ADES	v	v	v	v
100	AISA	-	-	-	-
101	CEKA	v	v	v	v
102	DAVO	-	-	-	-
103	DLTA	v	v	v	v
104	ICBP	v	v	v	v
105	INDF	v	v	v	v
106	MLBI	v	v	v	v
107	MYOR	v	v	v	v
108	PSDN	v	o	v	o
109	ROTI	v	v	v	v
110	SKLT	-	-	-	-
111	STTP	-	-	-	-
112	ULTJ	v	v	v	v
113	GGRM	v	v	v	v
114	HMSP	v	v	v	v
115	RMBA	v	v	v	v
116	DVLA	v	v	v	v
117	INAF	v	v	v	v
118	KAEF	v	v	v	v
119	KLBF	v	v	v	v
120	MERK	v	v	v	v
121	PYFA	-	-	-	-

122	SCPI	-	-	-	-
123	SQBI	-	-	-	-
124	TSPC	v	v	v	v
125	MBTO	v	v	v	v
126	MRAT	v	v	v	v
127	TCID	v	v	v	v
128	UNVR	v	v	v	v
129	KDSI	v	v	v	v
130	KICI	v	v	v	v
131	LMPI	v	o	v	o

Lampiran 4. Tabulasi Data Penelitian

NO	KODE	TAHUN	AUDIT DELAY 60	TOTAL ASSET	SIZE	LABA BERSIH	ROA	TOTAL HUTANG	DAR
1.	INTP	2015	70	27.638.360	17,13	4.356.661	0,16	3.772.410	0,14
		2016	73	30.150.580	17,22	3.870.319	0,13	4.011.877	0,13
		2017	75	28.863.676	17,18	1.859.818	0,06	4.307.169	0,15
2.	SMGR	2015	75	38.153.118.932	24,36	4.525.441.038	0,12	10.712.320.531	0,28
		2016	77	44.226.895.982	24,51	4.535.036.823	0,10	13.652.504.525	0,31
		2017	71	48.963.502.966	24,61	2.043.025.914	0,04	18.524.450.664	0,38
3.	AMFG	2015	89	4.270.275	15,27	323.503	0,08	880.052	0,21
		2016	89	5.504.890	15,52	1.905.626	0,35	243.761	0,04
		2017	89	4.270.275	15,27	323.503	0,08	880.052	0,21
4	ARNA	2015	60	1.430.779.475.454	27,99	71.209.943.348	0,05	536.050.998.398	0,37
		2016	68	1.543.216.299.146	28,06	91.375.910.975	0,06	595.128.097.887	0,39
		2017	61	1.601.346.561.573	28,10	122.183.909.643	0,08	571.946.769.034	0,36
5	MLIA	2015	84	1.163.568.229.894	27,78	3.195.269.171	0,00	8.963.828.325	0,01
		2016	87	7.723.578.677	22,77	9.039.563	0,00	6.110.478.983	0,79
		2017	69	5.186.685.608	22,37	39.398.787	0,01	3.432.390.525	0,66
6	ALMI	2015	88	2,18904E+12	28,41	53613905767	0,02	1,62393E+12	0,74
		2016	87	2,15303E+12	28,40	99931854409	0,05	1,74934E+12	0,81
		2017	83	2.376.281.796.928	28,50	8.446.455.684	0,00	1.997.411.244.539	0,84
7	BTON	2015	84	1,83502E+11	25,94	6323778025	0,03	3,40412E+11	1,86
		2016	83	1,77291E+11	25,90	5974737984	0,03	33757198849	0,19
		2017	82	1,83502E+11	25,94	11370927212	0,06	28862718117	0,16
8	GDST	2015	81	1.183.934.183.257	27,80	-55.212.703.852	-0,05	379.524.183.280	0,32

		2016	81	1.257.609.869.910	27,86	-13.809.580.895	-0,01	425.486.909.790	0,34
		2017	82	1.286.954.720.465	27,88	10.284.697.314	0,01	441.675.308.289	0,34
9	INAI	2015	88	1.330.259.296.537	27,92	28.615.673.167	0,02	1.090.438.393.880	0,82
		2016	83	1.339.032.413.455	27,92	35.552.975.244	0,03	1.081.015.810.782	0,81
		2017	76	1.213.916.545.120	27,82	936.511.874.370	0,77	38.651.704.520	0,03
10	JPRS	2015	82	3,63265E+11	26,62	-16820406781	-0,05	30806011707	0,08
		2016	83	3,51318E+11	26,58	-24247101186	-0,07	43106380598	0,12
		2017	82	3,57404E+11	26,60	-17027329140	-0,05	66219547909	0,19
11	PICO	2015	84	605.788.310.444	27,13	14.975.406.018	0,02	358.697.326.131	0,59
		2016	89	6,38567E+11	27,18	13753451941	0,02	3,72724E+11	0,58
		2017	62	7,20239E+11	27,30	16824380227	0,02	4,40555E+11	0,61
12	BUDI	2015	81	3265953	15,00	21072	0,01	2106702	0,65
		2016	80	2931807	14,89	38.624	0,01	1766825	0,60
		2017	79	2939456	14,89	45691	0,02	1744756	0,59
13	DPNS	2015	90	274.483.110.371	26,34	9.859.176.172	0,04	33.187.031.327	0,12
		2016	80	296.129.565.784	26,41	10.009.391.103	0,03	32.865.162.199	0,11
		2017	80	308.491.173.960	26,45	5.963.420.071	0,02	40.655.786.593	0,13
14	EKAD	2015	78	284.055.202.739	26,37	47.040.256.456	0,17	97.730.178.889	0,34
		2016	77	702.508.630.708	27,28	90.685.821.530	0,13	110.503.822.983	0,16
		2017	83	796.767.646.172	27,40	76.195.665.729	0,10	133.949.920.707	0,17
15	INCI	2015	71	169.546.066.314	25,86	16.960.660.023	0,10	15494757317	0,09
		2016	84	2,69351E+11	26,32	9988836256	0,04	26524918593	0,10
		2017	86	3,03788E+11	26,44	16554272131	0,05	35408565186	0,12
16	SRSN	2015	71	574073314	20,17	15504788	0,03	233993478	0,41
		2016	77	717149704	20,39	11056051	0,02	315096071	0,44
		2017	72	652726454	20,30	17698567	0,03	237220555	0,36

17	AKPI	2015	77	2.883.143.132	21,78	27.644.714	0,01	1.775.577.239	0,62
		2016	82	2.615.909.190	21,68	52.393.857	0,02	1.495.874.021	0,57
		2017	83	2.745.325.833	21,73	1.618.713.342	0,59	13.333.970	0,00
18	APLI	2015	88	308.620.387.248	26,46	1.854.274.736	0,01	87.059.306.497	0,28
		2016	74	314.468.690.130	26,47	25.109.482.194	0,08	67.967.245.679	0,22
		2017	83	398.698.779.619	26,71	-1.329.429.201	0,00	171.514.782.371	0,43
19	BRNA	2015	90	1.820.783.911	21,32	440.171.662	0,24	992.869.623	0,55
		2016	87	2.088.696.909	21,46	-9.533.958	0,00	1.060.343.634	0,51
		2017	83	1.964.877.082	21,40	-170.586.508	-0,09	1.111.847.645	0,57
20	TRST	2015	74	3.357.359.499.954	28,84	25.314.103.403	0,01	1.400.438.809.900	0,42
		2016	77	3.290.596.224.286	28,82	33.794.866.940	0,01	1.358.241.040.272	0,41
		2017	89	3.332.905.936.010	28,83	38.199.681.742	0,01	1.357.336.438.524	0,41
21	YPAS	2015	70	279.189.768.587	26,36	-9.880.781.293	-0,04	128.790.247.858	0,46
		2016	70	280.257.664.992	26,36	-10.932.426.503	-0,04	138.256.225.581	0,49
		2017	69	303.542.864.533	26,44	-14.500.028.420	-0,05	176.449.823.868	0,58
22	CPIN	2015	89	24.684.915	17,02	1.832.598	0,07	12.123.488	0,49
		2016	89	24.204.994	17,00	2.251.813	0,09	10.047.751	0,42
		2017	87	2.251.813	14,63	2.251.813	1,00	2.251.813	1,00
23	JPFA	2015	82	17.159.466	16,66	524.484	0,03	11.049.774	0,64
		2016	87	19251026	16,77	2171808	0,11	9875067	0,51
		2017	88	21.088.870	16,86	1.740.595	0,08	11.293.242	0,54
24	MAIN	2015	84	3.962.068.064	22,10	-72.133.569	-0,02	2.413.482.767	0,61
		2016	89	3.919.764.494	22,09	301.615.942	0,08	2.082.189.069	0,53
		2017	99	4072245477	22,13	41521427	0,01	2371092779	0,58
25	SIPD	2015	129	2.246.770.166.899	28,44	-355.915.415.181	-0,16	1.512.527.888.605	0,67
		2016	77	2.567.211.193.259	28,57	8.597.813.709	0,00	1.424.380.421.256	0,55

		2017	76	2.239.699	14,62	-3.549.250	-1,58	1.448.387	0,65
26	SPMA	2015	88	2.185.464.365.772	28,41	-56.815.848.122	-0,03	1.390.005.205.106	0,64
		2016	89	2.158.852.415.950	28,40	81.063.430.679	0,04	1.047.296.887.831	0,49
		2017	87	2.175.660.855.114	28,41	92.280.117.234	0,04	980.123.282.608	0,45
27	ASII	2015	57	245,435	5,50	15,613	0,06	118,902	0,48
		2016	57	261,855	5,57	261,855	1,00	18,302	0,07
		2017	57	259646	12,47	22,636	0,00	139,317	0,00
28	IMAS	2015	84	24.860.957.839.497	30,84	203.042.152.540	0,01	18.163.865.982.392	0,73
		2016	83	25.633.342.258.679	30,87	-312.881.005.784	-0,01	18.923.523.905.726	0,74
		2017	82	31.375.311.299.854	31,08	-64.296.811.100	0,00	22.094.058.955.142	0,70
29	INDS	2015	80	2.553.928.346.219	28,57	132.465.180.205	0,05	634.889.428.231	0,25
		2016	84	2,47727E+12	28,54	1,44647E+11	0,06	4,09209E+11	0,17
		2017	86	2,43462E+12	28,52	1,12018E+11	0,05	2,89789E+11	0,12
30	LPIN	2015	120	3,24055E+11	26,50	-18173655308	-0,06	2,07564E+11	0,64
		2016	89	477.838.306.256	26,89	-64.037.459.813	-0,13	426.243.285.867	0,89
		2017	80	2.553.928.346.219	28,57	1.933.819.152	0,00	634.889.428.231	0,25
31	SMSM	2015	89	2.220.108	14,61	446.088	0,20	779.860	0,35
		2016	89	2.254.740	14,63	502.192	0,22	674.685	0,30
		2017	86	2.443.341	14,71	555.388	0,23	615.157	0,25
32	BIMA	2015	85	99558394760	25,32	-2639975210	-0,03	3,01571E+11	3,03
		2016	84	92.041.274.561	25,25	17.601.900.105	0,19	189.216.746.183	2,06
		2017	89	89.327.328.853	25,22	12.538.097.901	0,14	173.964.702.574	1,95
33	SCCO	2015	74	1,77314E+12	28,20	1,5912E+11	0,09	8,50792E+11	0,48
		2016	87	2,44994E+12	28,53	3,42006E+11	0,14	1,22951E+12	0,50
		2017	83	4.014.244.589.706	29,02	269.730.298.809	0,07	1.286.017.105.712	0,32
34	ADES	2015	88	653.224	13,39	32.839	0,05	324855	0,50

		2016	84	767.479	13,55	55.951	0,07	383091	0,50
		2017	83	840.236	13,64	38623	0,05	417225	0,50
35	CEKA	2015	76	1.485.826.210.015	28,03	106.549.446.980	0,07	845.932.695.663	0,57
		2016	81	1.425.964.152.418	0,35	248.026.599.376	0,17	538.044.038.690	0,38
		2017	67	1.392.636.444.501	27,96	104.374.073.339	0,07	489.592.257.434	0,35
36	DLTA	2015	89	1.038.321.916	20,76	192.045.199	0,18	188.700.435	0,18
		2016	84	1.197.796.650	20,90	254.509.268	0,21	185.422.642	0,15
		2017	86	1.340.842.765	21,02	279.772.635	0,21	196.197.372	0,15
37	ICBP	2015	83	26.560.624	17,09	2.923.148	0,11	10.173.713	0,38
		2016	80	28.901.948	17,18	3.631.301	0,13	10.401.125	0,36
		2017	76	31.619.514	17,27	3.543.173	0,11	11.295.184	0,36
38	INDF	2015	83	91.831.526	18,34	3.709.501	0,04	48.709.933	0,53
		2016	80	82.174.515	18,22	5.266.906	0,06	38.233.092	0,47
		2017	76	87.939.488	18,29	5.039.068	0,06	41.182.764	0,47
39	MLBI	2015	74	2100853	14,56	496909	0,24	1334375	0,64
		2016	59	2275038	14,64	982129	0,43	1454398	0,64
		2017	53	2510078	14,74	1320897	0,53	1445173	0,58
40	MYOR	2015	82	11.342.715.686.221	30,06	1.266.519.320.600	0,11	6.148.255.759.034	0,54
		2016	75	12.922.421.859.142	30,19	1.388.676.127.665	0,11	6.657.165.872.077	0,52
		2017	75	14.915.849.800	23,43	1.603.953.803.893	107,53	7.561.503.434.179	506,94
41	ROTI	2015	84	2.706.323.637.034	28,63	270.538.700.440	0,10	1.517.788.685.162	0,56
		2016	68	2.919.640.858.718	28,70	279.777.368.831	0,10	1.476.889.086.692	0,51
		2017	86	4.559.573.709.411	29,15	124.467.558.054	0,03	1.739.467.993.982	0,38
42	ULTJ	2015	89	3.539.995.910.248	28,90	523.100.215.029	0,15	742.490.216.326	0,21
		2016	82	4.239.199.641.365	29,08	709.825.635.742	0,17	749.966.146.582	0,18
		2017	81	5.186.940	15,46	711.681	0,14	978.185	0,19

43	GGRM	2015	60	63505413	17,97	6458516	0,10	25497504	0,40
		2016	60	62.951.634	17,96	6586081	0,10	23387406	0,37
		2017	60	66759930	18,02	7703622	0,12	24572266	0,37
44	HMSP	2015	61	38010724	17,45	10363308	0,27	5994664	0,16
		2016	66	42508277	17,57	12762229	0,30	8333263	0,20
		2017	66	43141063	17,58	12670534	0,29	9028978	0,21
45	DVLA	2015	68	1.376.278.237	21,04	107.894.430	0,08	402.760.903	0,29
		2016	69	1.531.365.558	21,15	152.083.400	0,10	451.785.946	0,30
		2017	69	1.640.886.147	21,22	162.249.293	0,10	524.586.078	0,32
46	INAF	2015	56	1.533.708.564.241	28,06	5.006.864.360	0,00	940.999.667.498	0,61
		2016	59	1.381.633.321.120	27,95	-17.367.399.212	-0,01	805.876.240.489	0,58
		2017	72	1529874782	21,15	-46284759301	-30,25	1,00346E+12	655,91
47	KAEF	2015	53	3,23622E+12	28,81	2,52973E+11	0,08	1,37413E+12	0,42
		2016	53	4,61256E+12	29,16	2,71598E+11	0,06	2,34116E+12	0,51
		2017	49	6,09616E+12	29,44	3,31768E+11	0,05	3,50169E+12	0,57
48	KLBF	2015	71	13.696.417.381.439	30,25	2.057.694.281.873	0,15	2.758.131.396.170	0,20
		2016	77	15.226.009.210.657	30,35	2.350.884.933.551	0,15	2.762.162.069.572	0,18
		2017	83	16.616.239.416.335	30,44	2.453.251.410.604	0,15	2.722.207.633.646	0,16
49	MERK	2015	64	641.646.818	20,28	148.818.963	0,23	168.103.536	0,26
		2016	61	743.934.894	20,43	153.929.187	0,21	161.262.425	0,22
		2017	61	847.005.544	20,56	155.946.972	0,18	231.569.103	0,27
50	TSPC	2015	78	6.284.729.099.203	29,47	529.218.651.807	0,08	1.947.588.124.083	0,31
		2016	75	6.585.807.349.438	29,52	545.493.536.262	0,08	1.950.534.206.746	0,30
		2017	76	7.434.900.309.021	29,64	557.339.581.996	0,07	2.352.891.899.876	0,32
51	MBTO	2015	81	648.899.377.240	27,20	-14.056.549.894	-0,02	214.685.781.274	0,33
		2016	80	709.959.168.088	27,29	8.813.611.079	0,01	269.032.270.377	0,38

		2017	87	780.669.761.787	27,38	-24.690.826.118	-0,03	367.927.139.244	0,47
52	TCID	2015	63	2,0621E+12	28,35	5,44474E+11	0,26	3,67225E+11	0,18
		2016	63	2.185.101.038.101	28,41	162.059.596.347	0,07	4,01943E+11	0,18
		2017	62	2.361.807.189.430	28,49	179.126.382.068	0,08	5,03481E+11	0,21
		2015	90	15729945	16,57	5864386	0,37	10902585	0,69
53	UNVR	2016	77	16745695	16,63	5957507	0,36	12041437	0,72
		2017	56	18906413	16,76	7107230	0,38	13733025	0,73

NO	KODE	TAHUN	KAP	ANGGOTA KOMITE	TOTAL KOMITE AUDIT	KKA
1.	INTP	2015	1	2	3	0,67
		2016	1	3	3	1,00
		2017	1	2	3	0,67
2.	SMGR	2015	1	3	6	0,50
		2016	1	2	2	1,00
		2017	1	2	2	1,00
3.	AMFG	2015	0	1	4	0,25
		2016	0	2	3	0,67
		2017	0	2	3	0,67
4	ARNA	2015	1	1	4	0,25
		2016	1	1	4	0,25
		2017	1	1	4	0,25
5	MLIA	2015	0	2	3	0,67
		2016	1	2	3	0,67
		2017	1	2	3	0,67

6	ALMI	2015	0	2	3	0,67
		2016	0	1	3	0,33
		2017	0	2	3	0,67
7	BTON	2015	0	2	3	0,67
		2016	0	3	3	1,00
		2017	0	3	3	1,00
8	GDST	2015	0	3	3	1,00
		2016	0	3	3	1,00
		2017	0	3	3	1,00
9	INAI	2015	0	2	3	0,67
		2016	0	2	3	0,67
		2017	0	2	3	0,67
10	JPRS	2015	0	3	3	1,00
		2016	0	3	3	1,00
		2017	0	2	3	0,67
11	PICO	2015	0	0	3	0,00
		2016	0	0	3	0,00
		2017	0	0	3	0,00
12	BUDI	2015	0	2	2	1,00
		2016	0	2	2	1,00
		2017	0	2	2	1,00
13	DPNS	2015	0	2	3	0,67
		2016	0	2	3	0,67
		2017	0	2	3	0,67
14	EKAD	2015	0	3	3	1,00
		2016	0	3	3	1,00

		2017	0	3	3	1,00
15	INCI	2015	0	2	3	0,67
		2016	0	3	3	1,00
		2017	0	3	3	1,00
16	SRSN	2015	0	2	3	0,67
		2016	0	3	3	1,00
		2017	0	3	3	1,00
17	AKPI	2015	1	2	3	0,67
		2016	1	2	3	0,67
		2017	1	2	3	0,67
18	APLI	2015	1	2	3	0,67
		2016	1	2	3	0,67
		2017	1	2	3	0,67
19	BRNA	2015	0	2	3	0,67
		2016	0	2	3	0,67
		2017	0	2	3	0,67
20	TRST	2015	0	2	3	0,67
		2016	0	2	3	0,67
		2017	0	3	3	1,00
21	YPAS	2015	0	0	3	0,00
		2016	0	0	3	0,00
		2017	0	0	3	0,00
22	CPIN	2015	1	1	5	0,20
		2016	1	1	5	0,20
		2017	1	1	4	0,25
23	JPFA	2015	0	0	3	0,00

		2016	0	0	3	0,00
		2017	1	0	3	0,00
24	MAIN	2015	0	0	5	0,00
		2016	0	0	5	0,00
		2017	1	0	5	0,00
25	SIPD	2015	0	0	3	0,00
		2016	0	0	3	0,00
		2017	0	0	3	0,00
26	SPMA	2015	0	1	3	0,33
		2016	0	1	3	0,33
		2017	0	1	3	0,33
27	ASII	2015	1	2	4	0,50
		2016	1	2	4	0,50
		2017	1	2	2	1,00
28	IMAS	2015	1	3	3	1,00
		2016	1	3	3	1,00
		2017	1	3	3	1,00
29	INDS	2015	0	0	3	0,00
		2016	0	0	3	0,00
		2017	0	0	3	0,00
30	LPIN	2015	0	0	3	0,00
		2016	0	0	3	0,00
		2017	0	0	3	0,00
31	SMSM	2015	1	1	3	0,33
		2016	1	1	3	0,33
		2017	1	1	3	0,33

32	BIMA	2015	0	2	3	0,67
		2016	0	3	3	1,00
		2017	0	3	3	1,00
33	SCCO	2015	0	2	3	0,67
		2016	0	2	3	0,67
		2017	0	2	3	0,67
34	ADES	2015	0	2	3	0,67
		2016	0	2	3	0,67
		2017	0	2	3	0,67
35	CEKA	2015	1	0	3	0,00
		2016	1	2	3	0,67
		2017	1	2	3	0,67
36	DLTA	2015	1	2	3	0,67
		2016	1	2	3	0,67
		2017	1	2	3	0,67
37	ICBP	2015	1	0	3	0,00
		2016	1	0	3	0,00
		2017	1	0	3	0,00
38	INDF	2015	1	0	3	0,00
		2016	1	0	3	0,00
		2017	1	0	3	0,00
39	MLBI	2015	1	1	3	0,33
		2016	1	1	3	0,33
		2017	1	1	3	0,33
40	MYOR	2015	0	2	3	0,67
		2016	0	2	3	0,67

		2017	0	2	3	0,67
41	ROTI	2015	1	2	3	0,67
		2016	1	2	3	0,67
		2017	1	2	3	0,67
		2015	0	2	3	0,67
42	ULTJ	2016	0	2	3	0,67
		2017	0	2	3	0,67
		2015	0	2	3	0,67
43	GGRM	2016	0	2	3	0,67
		2017	0	2	3	0,67
		2015	1	0	3	0,00
44	HMSP	2016	1	0	3	0,00
		2017	1	0	3	0,00
		2015	1	2	3	0,67
45	DVLA	2016	1	2	3	0,67
		2017	1	2	3	0,67
		2015	0	1	2	0,50
46	INAF	2016	0	1	2	0,50
		2017	0	1	2	0,50
		2015	0	2	3	0,67
47	KAEF	2016	0	2	3	0,67
		2017	0	2	3	0,67
		2015	1	2	3	0,67
48	KLBF	2016	1	2	3	0,67
		2017	1	2	3	0,67
		2015	0	1	3	0,33
49	MERK	2015	0	1	3	0,33

		2016	0	1	3	0,33
		2017	0	1	3	0,33
50	TSPC	2015	0	0	3	0,00
		2016	0	0	3	0,00
		2017	0	0	3	0,00
51	MBTO	2015	0	1	2	0,50
		2016	0	1	2	0,50
		2017	0	1	2	0,50
52	TCID	2015	1	0	4	0,00
		2016	1	0	4	0,00
		2017	1	0	4	0,00
53	UNVR	2015	0	3	3	1,00
		2016	0	3	3	1,00
		2017	1	3	3	1,00

Lampiran 5. Statistika Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditdelay	159	49.00	129.00	78.0943	11.43047
SIZE	159	.35	31.08	23.2491	5.93846
ROA	159	-30.25	107.53	.5734	8.87092
DAR	159	.00	655.91	7.7540	65.49221
KAP	159	.00	1.00	.3899	.48928
KKA	159	.00	1.00	.5198	.35019
Valid N (listwise)	159				

Lampiran 6. Uji Normalitas

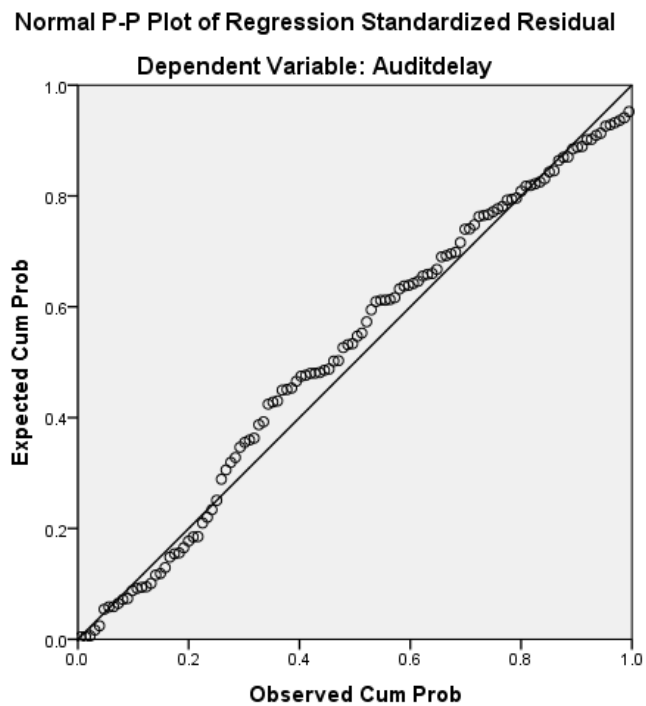
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		159
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	11.15884367
Most Extreme Differences	Absolute	.102
	Positive	.083
	Negative	-.102
Kolmogorov-Smirnov Z		1.290
Asymp. Sig. (2-tailed)		.072

a. Test distribution is Normal.

b. Calculated from data.

Gambar 1. Uji Normalitas



Lampiran 7. Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
SIZE	.939	1.065
ROA	.722	1.386
DAR	.816	1.225
KAP	.875	1.143
KKA	.967	1.034

a. Dependent Variable: Auditdelay

Lampiran 8. Uji Autokolerasi

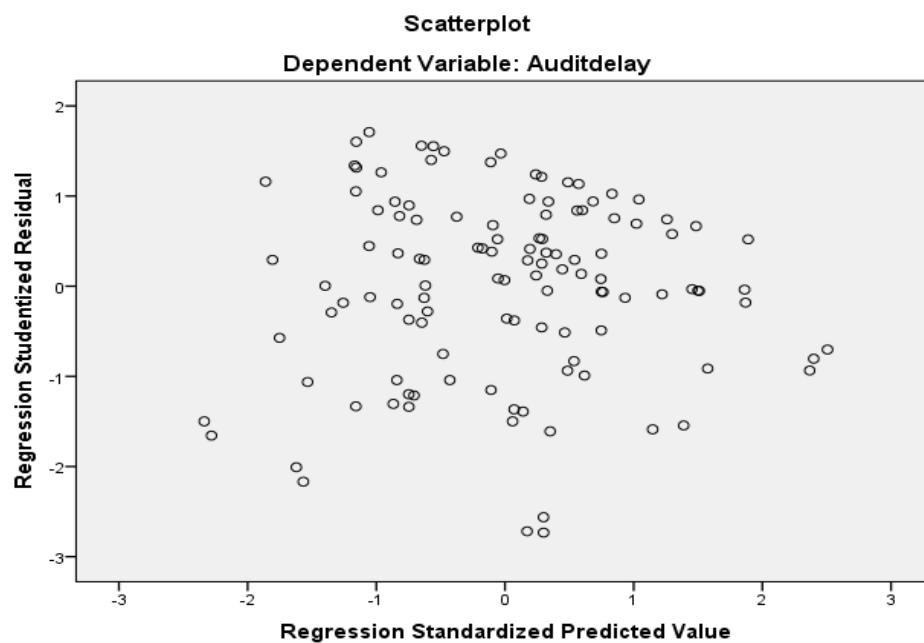
Model Summary^b

Model	Durbin-Watson
1	1.621

a. Predictors: (Constant), KKA, ROA, SIZE, KAP, DAR

b. Dependent Variable: Auditdelay

Gambar 2. Uji Heteroskedastisitas



Lampiran 9. Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	82.318	4.357		18.894	.000
SIZE	-.205	.139	-.136	-1.483	.141
ROA	-1.893	12.542	-.016	-.151	.880
DAR	5.929	3.820	.153	1.552	.123
KAP	-3.840	1.478	-.247	-2.597	.011
KKA	2.835	1.919	.134	1.477	.142

a. Dependent Variable: Auditdelay

Lampiran 10. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	758.412	5	151.682	2.848	.018 ^b
	Residual	5965.011	112	53.259		
	Total	6723.424	117			

a. Dependent Variable: Auditdelay

b. Predictors: (Constant), KKA, ROA, SIZE, KAP, DAR

Sumber : Data Sekunder yang diolah, 2019

Lampiran 11. Koefisian Determinasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.336 ^a	.113	.073	7.29788

a. Predictors: (Constant), KKA, ROA, SIZE, KAP, DAR

b. Dependent Variable: Auditdelay