

LAMPIRAN

LAMPIRAN 1**DAFTAR PERUSAHAAN SAMPEL**

NO	Kode Perusa aan	Nama Perusahaan
1	DLTA	PT DELTA DJAKARTA Tbk
2	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
3	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
4	MYOR	PT MAYORA INDAH Tbk
5	ROTI	PT NIPPON INDOSARI CORPINDO Tbk
6	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk
7	GGRM	PT GUDANG GARAM Tbk
8	HMSP	PT HANJAYA MANDALA SAMPOERNA Tbk
9	WIIM	PT WISMILAK INTI MAKMUR Tbk
10	DVLA	PT DARYA VARIA LABORATORIA Tbk
11	KLBF	PT KALBE FARMA Tbk
12	MERK	PT MERCK Tbk
13	PYFA	PT PYRIDAM FARMA Tbk
14	TCID	PT MANDOM INDONESIA Tbk

LAMPIRAN 2

TABULASI DATA

No	Kode Perusahaan	Tahun	Nama Perusahaan	Audit Report Lag		
				Tanggal Batas LK	Tanggal Lap. Audit	ARL (F-E)
1	DLTA	2013	PT DELTA DJAKARTA Tbk	31 Desember 2013	27 Maret 2014	86
	DLTA	2014	PT DELTA DJAKARTA Tbk	31 Desember 2014	27 Maret 2015	86
	DLTA	2015	PT DELTA DJAKARTA Tbk	31 Desember 2015	29 Maret 2016	89
	DLTA	2016	PT DELTA DJAKARTA Tbk	31 Desember 2016	24 Maret 2017	83
	DLTA	2017	PT DELTA DJAKARTA Tbk	31 Desember 2017	26 Maret 2018	85
2	ICBP	2013	PT INDOFOOD CBP SUKSES MAKMUR Tbk	31 Desember 2013	17 Maret 2014	76
	ICBP	2014	PT INDOFOOD CBP SUKSES MAKMUR Tbk	31 Desember 2014	12 Maret 2015	71
	ICBP	2015	PT INDOFOOD CBP SUKSES MAKMUR Tbk	31 Desember 2015	23 Maret 2016	83
	ICBP	2016	PT INDOFOOD CBP SUKSES MAKMUR Tbk	31 Desember 2016	20 Maret 2017	79
	ICBP	2017	PT INDOFOOD CBP SUKSES MAKMUR Tbk	31 Desember 2017	16 Maret 2018	75
3	INDF	2013	PT INDOFOOD SUKSES MAKMUR Tbk	31 Desember 2013	17 Maret 2014	76
	INDF	2014	PT INDOFOOD SUKSES MAKMUR Tbk	31 Desember 2014	12 Maret 2015	71
	INDF	2015	PT INDOFOOD SUKSES MAKMUR Tbk	31 Desember 2015	23 Maret 2016	83
	INDF	2016	PT INDOFOOD SUKSES MAKMUR Tbk	31 Desember 2016	20 Maret 2017	79
	INDF	2017	PT INDOFOOD SUKSES MAKMUR Tbk	31 Desember 2017	16 Maret 2018	75
4	MYOR	2013	PT MAYORA INDAH Tbk	31 Desember 2013	26 Maret 2014	85
	MYOR	2014	PT MAYORA INDAH Tbk	31 Desember 2014	27 Maret 2015	86
	MYOR	2015	PT MAYORA INDAH Tbk	31 Desember 2015	22 Maret 2016	82
	MYOR	2016	PT MAYORA INDAH Tbk	31 Desember 2016	15 Maret 2017	74
	MYOR	2017	PT MAYORA INDAH Tbk	31 Desember 2017	15 Maret 2018	74
5	ROTI	2013	PT NIPPON INDOSARI CORPINDO Tbk	31 Desember 2013	17 Februari 2014	48
	ROTI	2014	PT NIPPON INDOSARI CORPINDO Tbk	31 Desember 2014	20 Maret 2015	79
	ROTI	2015	PT NIPPON INDOSARI CORPINDO Tbk	31 Desember 2015	24 Maret 2016	84

	ROTI	2016	PT NIPPON INDOSARI CORPINDO Tbk	31 Desember 2016	08 Maret 2017	67
	ROTI	2017	PT NIPPON INDOSARI CORPINDO Tbk	31 Desember 2017	26 Maret 2018	85
6	ULTJ	2013	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	31 Desember 2013	24 Maret 2014	83
	ULTJ	2014	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	31 Desember 2014	30 Maret 2015	89
	ULTJ	2015	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	31 Desember 2015	29 Maret 2016	89
	ULTJ	2016	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	31 Desember 2016	22 Maret 2017	81
	ULTJ	2017	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	31 Desember 2017	21 Maret 2018	80
7	GGRM	2013	PT GUDANG GARAM Tbk	31 Desember 2013	17 Maret 2014	76
	GGRM	2014	PT GUDANG GARAM Tbk	31 Desember 2014	24 Maret 2015	83
	GGRM	2015	PT GUDANG GARAM Tbk	31 Desember 2015	18 Maret 2016	78
	GGRM	2016	PT GUDANG GARAM Tbk	31 Desember 2016	22 Maret 2017	81
	GGRM	2017	PT GUDANG GARAM Tbk	31 Desember 2017	26 Maret 2018	85
8	HMSP	2013	PT HANJAYA MANDALA SAMPOERNA Tbk	31 Desember 2013	27 Maret 2014	86
	HMSP	2014	PT HANJAYA MANDALA SAMPOERNA Tbk	31 Desember 2014	18 Maret 2015	77
	HMSP	2015	PT HANJAYA MANDALA SAMPOERNA Tbk	31 Desember 2015	01 Maret 2016	61
	HMSP	2016	PT HANJAYA MANDALA SAMPOERNA Tbk	31 Desember 2016	06 Maret 2017	65
	HMSP	2017	PT HANJAYA MANDALA SAMPOERNA Tbk	31 Desember 2017	06 Maret 2018	65
9	WIIM	2013	PT WISMILAK INTI MAKMUR Tbk	31 Desember 2013	14 Maret 2014	73
	WIIM	2014	PT WISMILAK INTI MAKMUR Tbk	31 Desember 2014	23 Maret 2015	82
	WIIM	2015	PT WISMILAK INTI MAKMUR Tbk	31 Desember 2015	18 Maret 2016	78
	WIIM	2016	PT WISMILAK INTI MAKMUR Tbk	31 Desember 2016	27 Maret 2017	86
	WIIM	2017	PT WISMILAK INTI MAKMUR Tbk	31 Desember 2017	23 Maret 2018	82
10	DVLA	2013	PT DARYA VARIA LABORATORIATbk	31 Desember 2013	28 Februari 2014	59
	DVLA	2014	PT DARYA VARIA LABORATORIATbk	31 Desember 2014	27 Maret 2015	86
	DVLA	2015	PT DARYA VARIA LABORATORIATbk	31 Desember 2015	08 Maret 2016	68

	DVLA	2016	PT DARYA VARIA LABORATORIATbk	31 Desember 2016	09 Maret 2017	68
	DVLA	2017	PT DARYA VARIA LABORATORIATbk	31 Desember 2017	09 Maret 2018	68
11	KLBF	2013	PT KALBE FARMA Tbk	31 Desember 2013	11 Maret 2014	70
	KLBF	2014	PT KALBE FARMA Tbk	31 Desember 2014	12 Maret 2015	71
	KLBF	2015	PT KALBE FARMA Tbk	31 Desember 2015	11 Maret 2016	71
	KLBF	2016	PT KALBE FARMA Tbk	31 Desember 2016	17 Maret 2017	76
	KLBF	2017	PT KALBE FARMA Tbk	31 Desember 2017	23 Maret 2018	82
12	MERK	2013	PT MERCK Tbk	31 Desember 2013	14 Februari 2014	45
	MERK	2014	PT MERCK Tbk	31 Desember 2014	27 Februari 2015	58
	MERK	2015	PT MERCK Tbk	31 Desember 2015	04 Maret 2016	64
	MERK	2016	PT MERCK Tbk	31 Desember 2016	01 Maret 2017	60
	MERK	2017	PT MERCK Tbk	31 Desember 2017	01 Maret 2018	60
13	PYFA	2013	PT PYRIDAM FARMA Tbk	31 Desember 2013	10 Maret 2014	69
	PYFA	2014	PT PYRIDAM FARMA Tbk	31 Desember 2014	16 Maret 2015	75
	PYFA	2015	PT PYRIDAM FARMA Tbk	31 Desember 2015	21 Maret 2016	81
	PYFA	2016	PT PYRIDAM FARMA Tbk	31 Desember 2016	17 Maret 2017	76
	PYFA	2017	PT PYRIDAM FARMA Tbk	31 Desember 2017	14 Maret 2018	73
14	TCID	2013	PT MANDOM INDONESIA Tbk	31 Desember 2013	05 Maret 2014	64
	TCID	2014	PT MANDOM INDONESIA Tbk	31 Desember 2014	05 Maret 2015	64
	TCID	2015	PT MANDOM INDONESIA Tbk	31 Desember 2015	03 Maret 2016	63
	TCID	2016	PT MANDOM INDONESIA Tbk	31 Desember 2016	03 Maret 2017	62
	TCID	2017	PT MANDOM INDONESIA Tbk	31 Desember 2017	02 Maret 2018	61

No	Kode Perusahaan	Tahun	Solvabilitas			Opini Audit
			Liabilitas	Total Asset	Sovabilitas (K/ L)	
1	DLTA	2013	Rp 190.482.809.000	Rp 867.040.802.000	0,22	1
	DLTA	2014	Rp 227.473.881.000	Rp 991.947.134.000	0,23	1
	DLTA	2015	Rp 145.247.585.000	Rp 1.038.321.916.000	0,14	1
	DLTA	2016	Rp 185.422.642.000	Rp 1.197.796.650.000	0,15	1
	DLTA	2017	Rp 196.197.372.000	Rp 1.340.842.765.000	0,15	1
2	ICBP	2013	Rp 8.001.739.000.000	Rp 21.267.470.000.000	0,38	1
	ICBP	2014	Rp 9.870.264.000.000	Rp 24.910.211.000.000	0,40	1
	ICBP	2015	Rp 10.173.713.000.000	Rp 26.560.624.000.000	0,38	1
	ICBP	2016	Rp 10.401.125.000.000	Rp 28.901.948.000.000	0,36	1
	ICBP	2017	Rp 11.295.184.000.000	Rp 31.619.514.000.000	0,36	1
3	INDF	2013	Rp 39.719.660.000.000	Rp 78.092.789.000.000	0,51	0
	INDF	2014	Rp 44.710.509.000.000	Rp 85.938.885.000.000	0,52	1
	INDF	2015	Rp 48.703.933.000.000	Rp 91.831.526.000.000	0,53	1
	INDF	2016	Rp 38.233.092.000.000	Rp 82.174.515.000.000	0,47	1
	INDF	2017	Rp 41.182.764.000.000	Rp 87.939.488.000.000	0,47	1
4	MYOR	2013	Rp 5.771.077.430.823	Rp 9.709.838.250.473	0,59	1
	MYOR	2014	Rp 6.190.553.036.545	Rp 10.291.108.029.334	0,60	1
	MYOR	2015	Rp 6.148.255.759.034	Rp 11.342.715.686.221	0,54	1
	MYOR	2016	Rp 6.657.165.872.077	Rp 12.922.421.859.142	0,52	1
	MYOR	2017	Rp 7.561.503.434.179	Rp 14.915.849.800.251	0,51	1
5	ROTI	2013	Rp 1.035.351.397.437	Rp 1.822.689.047.108	0,57	1
	ROTI	2014	Rp 1.182.771.921.472	Rp 2.142.894.276.216	0,55	1
	ROTI	2015	Rp 1.517.788.685.162	Rp 2.706.323.637.034	0,56	1
	ROTI	2016	Rp 1.476.889.086.692	Rp 2.919.640.858.718	0,51	1
	ROTI	2017	Rp 1.739.467.993.982	Rp 4.559.573.709.411	0,38	1
6	ULTJ	2013	Rp 796.474.448.056	Rp 2.811.620.982.142	0,28	1
	ULTJ	2014	Rp 651.985.807.625	Rp 2.917.083.567.355	0,22	1
	ULTJ	2015	Rp 742.490.216.326	Rp 3.539.995.910.248	0,21	1
	ULTJ	2016	Rp 749.966.146.582	Rp 4.239.199.641.365	0,18	0
	ULTJ	2017	Rp 978.185.000.000	Rp 5.186.940.000.000	0,19	1
7	GGRM	2013	Rp 21.353.980.000.000	Rp 50.770.251.000.000	0,42	1

	GGRM	2014	Rp 24.991.880.000.000	Rp 50.220.600.000.000	0,50	1
	GGRM	2015	Rp 25.497.504.000.000	Rp 63.505.413.000.000	0,40	1
	GGRM	2016	Rp 23.387.406.000.000	Rp 62.951.634.000.000	0,37	1
	GGRM	2017	Rp 24.572.266.000.000	Rp 66.759.930.000.000	0,37	1
8	HMSP	2013	Rp 13.249.559.000.000	Rp 27.404.594.000.000	0,48	1
	HMSP	2014	Rp 14.882.516.000.000	Rp 28.380.630.000.000	0,52	1
	HMSP	2015	Rp 5.994.664.000.000	Rp 38.010.724.000.000	0,16	1
	HMSP	2016	Rp 8.333.263.000.000	Rp 42.508.277.000.000	0,20	1
	HMSP	2017	Rp 9.028.078.000.000	Rp 43.141.063.000.000	0,21	1
9	WIIM	2013	Rp 447.651.956.356	Rp 1.229.011.260.881	0,36	1
	WIIM	2014	Rp 478.482.577.195	Rp 1.332.907.675.785	0,36	1
	WIIM	2015	Rp 398.991.064.485	Rp 1.342.700.045.391	0,30	1
	WIIM	2016	Rp 362.540.740.471	Rp 1.353.634.132.275	0,27	1
	WIIM	2017	Rp 247.620.731.930	Rp 1.225.712.093.041	0,20	1
10	DVLA	2013	Rp 275.351.336.000	Rp 1.190.054.288.000	0,23	1
	DVLA	2014	Rp 273.816.042.000	Rp 1.236.247.525.000	0,22	0
	DVLA	2015	Rp 402.760.903.000	Rp 1.376.278.237.000	0,29	1
	DVLA	2016	Rp 451.785.946.000	Rp 1.531.365.558.000	0,30	1
	DVLA	2017	Rp 524.586.078.000	Rp 1.640.886.147.000	0,32	1
11	KLBF	2013	Rp 2.815.103.309.451	Rp 11.315.061.275.026	0,25	1
	KLBF	2014	Rp 2.607.556.689.283	Rp 12.425.032.367.729	0,21	1
	KLBF	2015	Rp 2.758.131.396.170	Rp 13.696.417.381.439	0,20	1
	KLBF	2016	Rp 2.762.162.069.572	Rp 15.226.009.210.657	0,18	1
	KLBF	2017	Rp 2.722.207.633.545	Rp 16.616.239.416.335	0,16	1
12	MERK	2013	Rp 184.727.696.000	Rp 696.946.318.000	0,27	1
	MERK	2014	Rp 292.728.815.000	Rp 716.599.526.000	0,41	1
	MERK	2015	Rp 168.103.536.000	Rp 641.646.818.000	0,26	1
	MERK	2016	Rp 161.262.425.000	Rp 743.934.894.000	0,22	1
	MERK	2017	Rp 231.569.103.000	Rp 847.006.544.000	0,27	1
13	PYFA	2013	Rp 81.217.648.190	Rp 175.118.921.406	0,46	1
	PYFA	2014	Rp 76.177.686.068	Rp 172.736.624.689	0,44	0
	PYFA	2015	Rp 58.729.478.032	Rp 159.951.537.229	0,37	1
	PYFA	2016	Rp 61.554.005.181	Rp 167.062.795.608	0,37	1
	PYFA	2017	Rp 50.707.930.330	Rp 159.563.931.041	0,32	1

14	TCID	2013	Rp 282.961.770.795	Rp 1.465.952.460.752	0,19	1
	TCID	2014	Rp 569.720.901.368	Rp 1.853.253.443.636	0,31	1
	TCID	2015	Rp 367.225.370.670	Rp 2.082.096.848.703	0,18	1
	TCID	2016	Rp 401.942.530.776	Rp 2.185.101.038.101	0,18	1
	TCID	2017	Rp 503.480.853.006	Rp 2.361.807.189.430	0,21	1

No	Kode Perusahaan	Tahun	Komite Audit	Independensi Komite Audit		
				Komite Audit Independen	Jumlah Anggota Komite Audit	IKA = (P/Q)*100%
1	DLTA	2013	3	1	3	0,33
	DLTA	2014	3	1	3	0,33
	DLTA	2015	3	1	3	0,33
	DLTA	2016	3	1	3	0,33
	DLTA	2017	3	1	3	0,33
2	ICBP	2013	3	1	3	0,33
	ICBP	2014	3	1	3	0,33
	ICBP	2015	3	1	3	0,33
	ICBP	2016	3	1	3	0,33
	ICBP	2017	3	1	3	0,33
3	INDF	2013	3	1	3	0,33
	INDF	2014	3	1	3	0,33
	INDF	2015	3	1	3	0,33
	INDF	2016	3	1	3	0,33
	INDF	2017	3	1	3	0,33
4	MYOR	2013	3	1	3	0,33
	MYOR	2014	3	1	3	0,33
	MYOR	2015	3	1	3	0,33
	MYOR	2016	3	1	3	0,33
	MYOR	2017	3	1	3	0,33
5	ROTI	2013	3	1	3	0,33
	ROTI	2014	3	1	3	0,33

	ROTI	2015	3	1	3	0,33
	ROTI	2016	3	1	3	0,33
	ROTI	2017	3	1	3	0,33
6	ULTJ	2013	3	1	3	0,33
	ULTJ	2014	3	1	3	0,33
	ULTJ	2015	3	1	3	0,33
	ULTJ	2016	3	1	3	0,33
	ULTJ	2017	3	1	3	0,33
7	GGRM	2013	3	1	3	0,33
	GGRM	2014	3	1	3	0,33
	GGRM	2015	3	1	3	0,33
	GGRM	2016	3	1	3	0,33
	GGRM	2017	3	1	3	0,33
8	HMSP	2013	3	1	3	0,33
	HMSP	2014	3	1	3	0,33
	HMSP	2015	3	1	3	0,33
	HMSP	2016	3	1	3	0,33
	HMSP	2017	3	1	3	0,33
9	WIIM	2013	3	1	3	0,33
	WIIM	2014	3	1	3	0,33
	WIIM	2015	3	1	3	0,33
	WIIM	2016	3	1	3	0,33
	WIIM	2017	3	1	3	0,33
10	DVLA	2013	4	1	4	0,25
	DVLA	2014	4	1	3	0,33
	DVLA	2015	3	1	3	0,33

	DVLA	2016	5	1	5	0,20
	DVLA	2017	3	1	3	0,33
11	KLBF	2013	3	1	3	0,33
	KLBF	2014	3	1	3	0,33
	KLBF	2015	3	1	3	0,33
	KLBF	2016	3	1	3	0,33
	KLBF	2017	3	1	3	0,33
	12	MERK	2013	3	1	3
MERK		2014	2	1	3	0,33
MERK		2015	3	1	3	0,33
MERK		2016	4	1	4	0,25
MERK		2017	3	1	3	0,33
13	PYFA	2013	3	1	3	0,33
	PYFA	2014	3	1	3	0,33
	PYFA	2015	4	1	4	0,25
	PYFA	2016	4	1	4	0,25
	PYFA	2017	4	1	4	0,25
14	TCID	2013	5	1	4	0,25
	TCID	2014	4	1	4	0,25
	TCID	2015	4	1	4	0,25
	TCID	2016	2	1	4	0,25
	TCID	2017	3	1	3	0,33

LAMPIRAN 3

Hasil Output SPSS

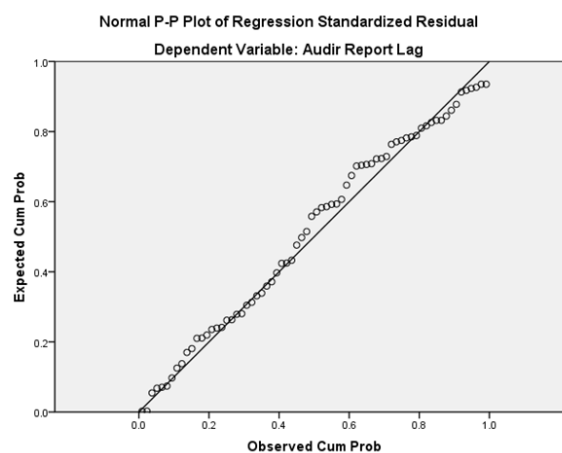
1. Analisis Deskriptif

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Non WTP	4	5.7	5.7	5.7
WTP	66	94.3	94.3	100.0
Total	70	100.0	100.0	

	N	Minimum	Maximum	Mean	Std. Deviation
Audir Report Lag	70	45.000	89.000	74.78571	9.893480
Profitabilitas	70	.020	.390	.13200	.083503
Sovabilitas	70	.140	.600	.33743	.134042
Opini Audit	70	0	1	.94	.234
Komite Audit	70	2.000	5.000	3.14286	.490067
Independen Komite Audit	70	.250	.330	.32086	.025636
Valid N (listwise)	70				

2. Uji Asumsi Klasik

Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	9.57010134
Most Extreme Differences	Absolute	.095
	Positive	.058
	Negative	-.095
Kolmogorov-Smirnov Z		.791
Asymp. Sig. (2-tailed)		.559

a. Test distribution is Normal.

b. Calculated from data.

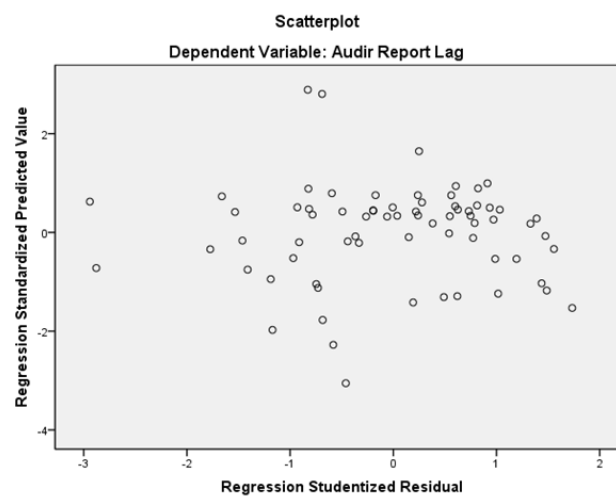
Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Profitabilitas	.807	1.239
	Sovabilitas	.825	1.213
	Opini Audit	.962	1.039
	Komite Audit	.471	2.125
	Independen Komite Audit	.459	2.180

a. Dependent Variable: Audir Report Lag

Uji Heterokedastisitas



Uji Autokorelasi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.888 ^a	.788	.749	11.936904	1.119

a. Predictors: (Constant), Independen Komite Audit, Opini Audit, Sovabilitas, Profitabilitas, Komite Audit

b. Dependent Variable: Audir Report Lag

3. Analisis Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	63.662	30.988	
	Profitabilitas	-17.428	15.946	-.147
	Sovabilitas	1.951	9.827	.026
	Opini Audit	-4.718	5.216	-.111
	Komite Audit	-.680	3.558	-.034
	Independen Komite Audit	60.315	68.900	.156

a. Dependent Variable: Audir Report Lag

4. Pengujian Hipotesis

Uji Parsial (t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	63.662	30.988		2.054	.044
	Profitabilitas	-17.428	15.946	-.147	-6.093	.003
	Sovabilitas	1.951	9.827	.026	5.198	.001
	Opini Audit	-4.718	5.216	-.111	-4.905	.004
	Komite Audit	-.680	3.558	-.034	-4.191	.001
	Independen Komite Audit	60.315	68.900	.156	5.875	.000

a. Dependent Variable: Audir Report Lag

Uji Silmutan (F)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	434.294	5	86.859	14.880	.003 ^a
	Residual	6319.492	64	98.742		
	Total	6753.786	69			

a. Predictors: (Constant), Independen Komite Audit, Opini Audit, Sovabilitas, Profitabilitas, Komite Audit

b. Dependent Variable: Audir Report Lag

5. Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.888 ^a	.788	.749	11.936904

a. Predictors: (Constant), Independen Komite Audit, Opini Audit, Sovabilitas, Profitabilitas, Komite Audit