

# **LAMPIRAN-LAMPIRAN**

### Lampiran 1 Daftar Jumlah Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	ADHI	Adhi Karya (Persero) Tbk
2	ADRO	Adaro Energy Tbk
3	AKRA	AKR Corporindo Tbk
4	ASII	Astra Internasional Tbk
5	BBCA	Bank Central Asia Tbk
6	BBNI	Bank Negara Indonesia (Persero) Tbk
7	BBRI	Bank Mandiri (Persero) Tbk
8	BMRI	Bank Mandiri (Persero) Tbk
9	BSDE	Bumi Serpong Damai Tbk
10	GGRM	Gudang Garam Tbk
11	ICBP	Indofood CBP Sukses Makmur Tbk
12	INDF	Indofood Sukses Makmur Tbk
13	INTP	Inducement Tunggal Prakasa Tbk
14	JSMR	Jasa Marga (Persero) Tbk
15	KLBF	Kalbe Farma Tbk
16	LPKR	Lippo Karawaci Tbk
17	MNCN	Media Nusantara Citra Tbk
18	PGAS	Perusahaan Gas Negara (Persero) Tbk
19	PTBA	Tambang Batu Bara Bukit Asam (Persero) Tbk
20	PTPP	PP (Persero) Tbk
21	SMGR	Semen Indonesia (Persero) Tbk
22	TLKM	Telekomunikasi Indonesia (Persero) Tbk
23	UNTR	United Tractors Tbk
24	UNVR	Unilever Indonesia Tbk
25	WIKA	Wijaya Karya Tbk
26	WSKT	Waskita Karya (Persero) Tbk

### Lampiran 2 Data Tabulasi Perusahaan

DATA PENELITIAN TAHUN (2014)						
Kode	Ukuran Perusahaan (X1)	Solvabilitas (X2)	Komite Audit (X3)	Umur Perusahaan (X4)	Profitabilitas (X5)	Audit Delay (Y1)
ADHI	29.98	0.843	1	10	0.032	50
ADRO	31.01	0.492	1	6	0.029	58
AKRA	30.33	0.597	1	20	0.053	77
ASII	33.09	0.490	1	24	0.094	57
BBCA	33.95	0.855	1	14	0.030	47
BBNI	33.66	0.819	1	18	0.026	22
BBRI	34.32	0.878	1	11	0.030	16
BMRI	34.38	0.815	1	11	0.030	33

BSDE	30.97	0.343	1	6	0.142	40
GGRM	31.70	0.429	1	24	0.093	83
ICBP	30.85	0.396	1	5	0.102	71
INDF	32.08	0.520	1	20	0.060	71
INTP	30.99	0.142	1	25	0.235	64
JSMR	31.09	0.641	1	7	0.038	28
KLBF	30.15	0.210	1	23	0.171	71
LPKR	31.26	0.533	1	18	0.083	62
MNCN	30.24	0.310	0	7	0.135	84
PGAS	31.98	0.262	1	11	0.120	58
PTBA	30.33	0.415	1	12	0.136	54
PTPP	30.31	0.840	1	4	0.037	60
SMGR	31.17	0.271	1	23	0.162	44
TLKM	32.58	0.389	1	19	0.152	58
UNTR	31.73	0.360	1	25	0.080	51
UNVR	30.29	0.678	1	32	0.402	86
WIKA	30.40	0.693	1	7	0.046	53
WSKT	30.16	0.780	1	2	0.041	36

<b>DATA PENELITIAN TAHUN (2015)</b>						
<b>Kode</b>	<b>Ukuran Perusahaan (X1)</b>	<b>Solvabilitas (X2)</b>	<b>Komite Audit (X3)</b>	<b>Umur Perusahaan (X4)</b>	<b>Profitabilitas (X5)</b>	<b>Audit Delay (Y1)</b>
ADHI	30.45	0.692	1	11	0.028	53
ADRO	32.04	0.437	1	7	0.025	60
AKRA	30.35	0.521	1	21	0.079	68
ASII	33.13	0.484	1	25	0.064	56
BBCA	34.02	0.844	1	15	0.030	47
BBNI	33.86	0.812	1	19	0.018	25
BBRI	34.40	0.875	1	12	0.029	29
BMRI	34.44	0.809	1	12	0.029	28
BSDE	31.22	0.387	1	7	0.065	43
GGRM	31.78	0.402	0	25	0.093	78
ICBP	30.91	0.383	1	6	0.102	83
INDF	32.15	0.530	1	21	0.040	83
INTP	30.95	0.136	1	26	0.204	70
JSMR	31.23	0.663	1	8	0.036	29
KLBF	30.25	0.201	1	24	0.150	71
LPKR	31.35	0.542	1	19	0.025	57
MNCN	30.30	0.339	1	8	0.088	88
PGAS	32.15	0.554	1	12	0.064	70
PTBA	30.46	0.450	1	13	0.121	60
PTPP	30.58	0.732	1	5	0.044	60
SMGR	31.27	0.281	1	24	0.119	46

TLKM	32.74	0.438	1	20	0.140	57
UNTR	31.75	0.364	1	26	0.045	51
UNVR	30.39	0.693	1	33	0.372	90
WIKA	30.61	0.723	1	8	0.036	53
WSKT	31.04	0.680	1	3	0.035	45

<b>DATA PENELITIAN TAHUN (2016)</b>						
<b>Kode</b>	<b>Ukuran Perusahaan (X1)</b>	<b>Solvabilitas (X2)</b>	<b>Komite Audit (X3)</b>	<b>Umur Perusahaan (X4)</b>	<b>Profitabilitas (X5)</b>	<b>Audit Delay (Y1)</b>
ADHI	30.63	0.729	1	12	0.016	50
ADRO	32.10	0.420	1	8	0.052	58
AKRA	30.39	0.490	1	22	0.066	62
ASII	33.20	0.466	1	26	0.070	58
BBCA	34.15	0.828	1	16	0.030	45
BBNI	34.03	0.817	1	20	0.019	20
BBRI	34.54	0.854	1	13	0.026	20
BMRI	34.58	0.794	1	13	0.014	30
BSDE	31.28	0.364	1	8	0.053	48
GGRM	31.77	0.372	1	26	0.106	81
ICBP	30.99	0.360	1	7	0.126	79
INDF	32.04	0.465	1	22	0.059	79
INTP	31.04	0.133	1	27	0.128	72
JSMR	31.61	0.695	1	9	0.034	31
KLBF	30.35	0.181	1	25	0.154	76
LPKR	31.45	0.516	1	20	0.027	58
MNCN	30.29	0.334	0	9	0.104	97
PGAS	32.15	0.536	1	13	0.045	62
PTBA	30.55	0.432	1	14	0.109	66
PTPP	31.07	0.654	1	6	0.037	45
SMGR	31.42	0.309	1	25	0.103	48
TLKM	32.82	0.412	1	21	0.162	61
UNTR	31.79	0.334	1	27	0.080	51
UNVR	30.45	0.719	1	34	0.382	76
WIKA	31.07	0.598	1	9	0.037	52
WSKT	31.75	0.727	1	4	0.030	45

<b>DATA PENELITIAN TAHUN (2017)</b>						
<b>Kode</b>	<b>Ukuran Perusahaan (X1)</b>	<b>Solvabilitas (X2)</b>	<b>Komite Audit (X3)</b>	<b>Umur Perusahaan (X4)</b>	<b>Profitabilitas (X5)</b>	<b>Audit Delay (Y1)</b>
ADHI	30.98	0.793	1	13	0.018	46
ADRO	32.15	0.400	1	9	0.079	58

AKRA	30.45	0.463	1	23	0.078	62
ASII	33.32	0.471	1	27	0.078	58
BBCA	32.25	0.820	1	17	0.031	45
BBNI	34.20	0.823	1	21	0.019	20
BBRI	34.66	0.851	1	14	0.026	24
BMRI	34.66	0.790	1	14	0.019	31
BSDE	31.46	0.365	1	9	0.112	48
GGRM	31.83	0.368	1	27	0.116	85
ICBP	31.08	0.357	1	8	0.112	79
INDF	32.11	0.468	1	23	0.059	79
INTP	30.99	0.149	1	28	0.064	74
JSMR	32.00	0.768	1	10	0.026	31
KLBF	30.44	0.164	1	26	0.148	76
LPKR	32.67	0.474	0	21	0.015	95
MNCN	30.34	0.349	1	10	0.104	57
PGAS	32.33	0.473	1	14	0.031	62
PTBA	30.72	0.372	1	15	0.207	67
PTPP	31.36	0.659	1	7	0.041	45
SMGR	31.52	0.378	1	26	0.042	48
TLKM	32.92	0.435	1	22	0.165	61
UNTR	32.04	0.422	1	28	0.093	51
UNVR	30.57	0.726	1	35	0.370	76
WIKA	31.45	0.680	1	10	0.030	52
WSKT	32.21	0.768	1	5	0.043	66

<b>DATA PENELITIAN TAHUN (2018)</b>						
<b>Kode</b>	<b>Ukuran Perusahaan (X1)</b>	<b>Solvabilitas (X2)</b>	<b>Komite Audit (X3)</b>	<b>Umur Perusahaan (X4)</b>	<b>Profitabilitas (X5)</b>	<b>Audit Delay (Y1)</b>
ADHI	31.04	0.791	1	14	0.021	84
ADRO	32.25	0.391	1	10	0.068	59
AKRA	30.62	0.502	1	24	0.080	73
ASII	33.47	0.494	1	28	0.079	58
BBCA	34.35	0.810	1	18	0.031	45
BBNI	34.33	0.830	1	22	0.019	16
BBRI	34.80	0.857	1	15	0.025	30
BMRI	34.72	0.719	1	15	0.022	31
BSDE	31.58	0.419	1	10	0.033	46
GGRM	31.87	0.347	1	28	0.113	84
ICBP	31.17	0.339	1	9	0.136	78
INDF	32.20	0.483	1	24	0.051	78
INTP	30.96	0.164	1	29	0.041	78
JSMR	32.04	0.755	1	11	0.025	67
KLBF	30.53	0.157	1	27	0.138	86

LPKR	31.54	0.489	1	22	0.035	60
MNCN	30.42	0.349	1	11	0.098	53
PGAS	32.37	0.597	1	15	0.046	51
PTBA	30.82	0.327	1	16	0.212	65
PTPP	31.59	0.690	1	8	0.037	51
SMGR	31.57	0.360	1	27	0.060	89
TLKM	32.96	0.431	1	23	0.131	119
UNTR	32.39	0.509	1	29	0.099	56
UNVR	30.60	0.612	1	36	0.467	31
WIKA	31.71	0.709	1	11	0.035	67
WSKT	32.45	0.768	1	6	0.037	50

### Lampiran 3 Statistik Deskriptif

Statistik Deskriptif					
	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan (X1)	130	29.98	34.80	31.8261	1.32007
Solvabilitas (X2)	130	.13	.88	.5323	.20629
Komite Audit (X3)	130	.00	1.00	.9692	.17336
Umur Perusahaan (X4)	130	2.00	36.00	16.7692	8.21375
Profitabilitas (X5)	130	.01	.47	.0845	.08017
Audit Delay(Y)	130	16.00	119.00	57.7308	19.37904
Valid N (listwise)	130				

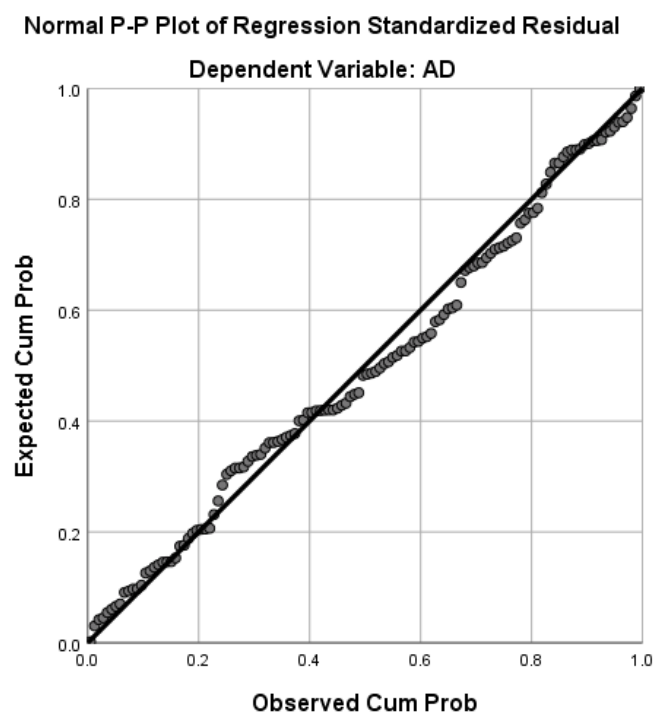
### Lampiran 4 Uji Normalitas

One-Simple Kolmogrov-Smirnov Test		
		Unstandardized Residual
N		130
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	14.07422031
Most Extreme Differences	Absolute	.064
	Positive	.064
	Negative	-.054

Test Statistic		.064
Asymp. Sig (2-tailed)		.200 <sup>c,d</sup>

- Test Distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance.

### Lampiran 5 Uji Normalitas



### Lampiran 6 Uji Multikolinearitas

Model	Collinearity Statistic		Simpulan
	Tolerance	VIF	
(Constant)			
Ukuran Perusahaan	.590	1.694	Tidak terjadi multikolinearitas
Solvabilitas	.644	1.553	Tidak terjadi multikolinearitas
Komite Audit	.975	1.026	Tidak terjadi multikolinearitas
Umur Perusahaan	.610	1.640	Tidak terjadi multikolinearitas
Profitabilitas	.578	1.731	Tidak terjadi multikolinearitas

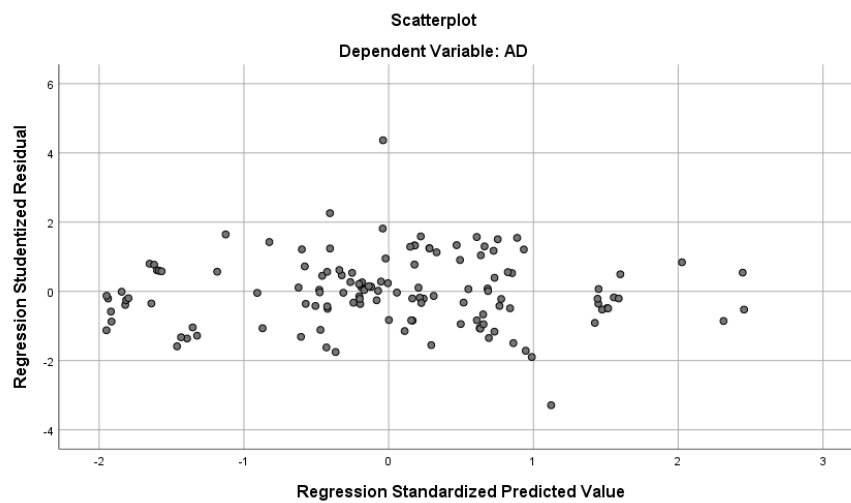
- Dependent Variabel: Audit Delay

### Lampiran 7 Uji Autokorelasi Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	-.59844
Cases < Test Value	65
Cases >= Test Value	65
Total Cases	130
Number of Runs	60
Z	-1.057
Asymp. Sig. (2-tailed)	.291

a. Median

### Lampiran 8 Uji Heteroskedastisitas



### Lampiran 9 Uji Regresi Linier Berganda

	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	249.668	37.764		6.661	.000
UK	-5.127	1.246	-.349	-4.114	.000
SOLV	-27.034	7.635	-.288	-3.541	.001
KA	-23.707	7.384	-.212	-3.211	.002
UP	.483	.197	.205	2.451	.016
PROF	5.899	20.742	.024	.284	.777

a. Dependent Variabel: AD



### Lampiran 10 Uji F

ANOVA					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	22892.783	5	4578.557	22.218	.000 <sup>b</sup>
Residual	25552.794	124	206.071		
Total	48445.577	129			

a. Dependent Variabel: Audit Delay

b. Predictors: (Constant), PROF, KA, SOLV, UMP, UK

### Lampiran 11 Uji Koefisien Determinasi (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.687 <sup>a</sup>	.473	.451	14.35517

a. Predictors: (Constant), PROF, KA, SOLV, UMP, UK

b. Dependent Variabel: Audit Delay

### Lampiran 12 Uji t

	Unstandardized Coefficients	Sig.	Keterangan Hipotesis
	B		
(Constant)	249.668	.000	
Ukuran Perusahaan	-5.127	.000	Diterima
Solvabilitas	-27.034	.001	Ditolak
Komite Audit	-23.707	.002	Diterima
Umur Perusahaan	.483	.016	Diterima
Profitabilitas	5.899	.777	Ditolak

a. Dependent Variabel: Audit Delay.