

LAMPIRAN-LAMPIRAN

LAMPIRAN 1. Daftar Perusahaan Sampel Penelitian**Daftar Perusahaan Sampel Penelitian**

	Kode	Nama Perusahaan
1	ADHI	Adhi Karya (Persero) Tbk
2	AKRA	AKR Corporindo Tbk
3	ASII	Astra Internasional Tbk
4	BBCA	Bank Central Asia Tbk
5	BBNI	Bank Negara Indonesia (Persero) Tbk
6	BBRI	Bank Rakyat Indonesia (Persero) Tbk
7	BBTN	Bank Tabungan Negara (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	Indocement Tunggul Prakasa Tbk
14	JSMR	Jasa Marga (Persero) Tbk
15	KLBF	Kalbe Farma Tbk
16	LPKR	Lippo Karawai Tbk
17	LPPF	Matahari Departement Store Tbk
18	MNCN	Media Nusantara Citra Tbk
19	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk
20	PTPP	PP (Persero) Tbk
21	SCMA	Surya Citra Media Tbk
22	SMGR	Semen Indonesia (Persero) Tbk
23	SSMS	Sawit Sumbermas Sarana Tbk
24	TLKM	Telekomunikasi Indonesia (Persero) Tbk
25	UNTR	United Tractors Tbk
26	UNVR	Unilever Indonesia Tbk
27	WIKA	Wijaya Karya Tbk
28	WSKT	Waskita Karya (Persero) Tbk

LAMPIRAN 2. Data Tabulasi Perusahaan LQ 45 yang Terdaftar di BEI.

**Data Ukuran Perusahaan Perusahaan LQ 45
Sampel Periode 2016**

Ukuran Perusahaan = Ln (Total aset)

No	Kode	Total Asset	Ln (Total Asset)
1	ADHI	20,095,435,959,279	30.63
2	AKRA	15,830,740,710,000	30.39
3	ASII	261,855,000,000,000	33.20
4	BBCA	676,738,753,000,000	34.15
5	BBNI	603,031,880,000,000	34.03
6	BBRI	1,003,644,426,000,000	34.54
7	BBTN	214,168,479,000,000	33.00
8	BMRI	1,038,706,009,000,000	34.58
9	BSDE	38,292,205,983,731	31.28
10	GGRM	62,951,634,000,000	31.77
11	ICBP	28,901,948,000,000	30.99
12	INDF	82,174,515,000,000	32.04
13	INTP	30,150,580,000,000	31.04
14	JSMR	53,500,322,659,000	31.61
15	KLBF	15,226,009,210,657	30.35
16	LPKR	45,603,683,000,000	31.45
17	LPPF	4,858,878,000,000	29.21
18	MNCN	14,239,867,000,000	30.29
19	PTBA	18,576,774,000,000	30.55
20	PTPP	31,232,766,567,390	31.07
21	SCMA	4,820,611,941,000	29.20
22	SMGR	44,226,895,982,000	31.42
23	SSMS	7,162,970,110,000	29.60
24	TLKM	179,611,000,000,000	32.82
25	UNTR	63,991,229,000,000	31.79
26	UNVR	16,745,695,000,000	30.45
27	WIKA	31,096,539,490,000	31.07
28	WSKT	61,425,181,722,030	31.75

Data Ukuran Perusahaan Perusahaan LQ 45
Sampel Periode 2017

Ukuran Perusahaan = Ln (Total Asset)

No	Kode	Total Asset	Ln (Total Asset)
1	ADHI	28,332,948,012,950	30.98
2	AKRA	16,823,208,531,000	30.45
3	ASII	295,830,000,000,000	33.32
4	BBCA	750,319,617,000,000	34.25
5	BBNI	709,330,084,000,000	34.20
6	BBRI	1,127,447,489,000,000	34.66
7	BBTN	261,365,267,000,000	33.20
8	BMRI	1,124,700,847,000,000	34.66
9	BSDE	45,951,188,475,157	31.46
10	GGRM	66,759,930,000,000	31.83
11	ICBP	31,619,514,000,000	31.08
12	INDF	88,400,877,000,000	32.11
13	INTP	28,863,676,000,000	30.99
14	JSMR	79,192,772,790,000	32.00
15	KLBF	16,616,239,416,335	30.44
16	LPKR	56,772,116,000,000	31.67
17	LPPF	5,427,426,000,000	29.32
18	MNCN	15,057,291,000,000	30.34
19	PTBA	21,987,482,000,000	30.72
20	PTPP	41,782,780,915,111	31.36
21	SCMA	5,385,807,878,000	29.31
22	SMGR	49,068,650,213,000	31.52
23	SSMS	9,773,852,468,000	29.91
24	TLKM	198,484,000,000,000	32.92
25	UNTR	82,262,093,000,000	32.04
26	UNVR	18,906,413,000,000	30.57
27	WIKA	45,683,774,302,000	31.45
28	WSKT	97,895,760,838,624	32.21

Data Ukuran Perusahaan Perusahaan LQ 45
Sampel Periode 2018

Ukuran Perusahaan = Ln (Total Asset)

No	Kode	Total Asset	Ln (Total Asset)
1	ADHI	30,118,614,769,882	30.63
2	AKRA	19,940,850,599,000	30.62
3	ASII	344,711,000,000,000	33.47
4	BBCA	824,787,944,000,000	34.35
5	BBNI	808,572,011,000,000	34.33
6	BBRI	1,296,898,292,000,000	34.80
7	BBTN	306,436,194,000,000	33.36
8	BMRI	1,202,252,094,000,000	34.72
9	BSDE	52,421,952,229,271	31.59
10	GGRM	69,097,219,000,000	31.87
11	ICBP	34,367,153,000,000	31.17
12	INDF	96,537,796,000,000	32.20
13	INTP	27,788,562,000,000	30.96
14	JSMR	82,418,600,790,000	32.04
15	KLBF	18,146,206,145,369	30.53
16	LPKR	49,806,410,000,000	31.54
17	LPPF	5,036,396,000,000	29.25
18	MNCN	16,339,552,000,000	30.42
19	PTBA	24,172,933,000,000	30.82
20	PTPP	52,549,150,902,972	31.59
21	SCMA	6,138,226,584,000	29.45
22	SMGR	51,155,890,227,000	31.57
23	SSMS	11,296,112,298,000	30.06
24	TLKM	206,196,000,000,000	32.96
25	UNTR	116,281,017,000,000	32.39
26	UNVR	19,522,970,000,000	30.60
27	WIKA	59,230,001,239,000	31.71
28	WSKT	124,391,581,623,636	32.45

Data Profitabilitas Perusahaan LQ 45
Sampel Periode 2016

$$\text{ROA} = \frac{\text{Laba Bersih}}{\text{Total Aktiva}} \times 100\%$$

No	Kode	Total Laba	Total Aset	ROA
1	ADHI	315.107.783.135	20.095.435.959.279	0,015680565
2	AKRA	1.046.852.086.000	15.830.740.710.000	0,066127802
3	ASII	18.302.000.000.000	261.855.000.000.000	0,069893643
4	BBCA	20.632.281.000.000	676.738.753.000.000	0,030487808
5	BBNI	11.410.196.000.000	603.031.880.000.000	0,018921381
6	BBRI	26.227.991.000.000	1.003.644.426.000.000	0,026132752
7	BBTN	2.618.905.000.000	214.168.479.000.000	0,012228247
8	BMRI	14.650.163.000.000	1.038.706.009.000.000	0,014104244
9	BSDE	2.037.537.680.130	38.536.825.180.203	0,052872484
10	GGRM	6.672.682.000.000	62.951.634.000.000	0,105996963
11	ICBP	3.631.301.000.000	28.901.948.000.000	0,125642085
12	INDF	5.266.906.000.000	82.174.515.000.000	0,064094154
13	INTP	3.870.319.000.000	30.150.580.000.000	0,12836632
14	JSMR	1.803.054.456.000	53.500.322.659.000	0,033701749
15	KLBF	2.350.884.933.551	15.226.009.210.657	0,154399285
16	LPKR	1.227.374.000.000	45.603.683.000.000	0,026913923
17	LPPF	2.019.705.000.000	4.858.878.000.000	0,415673125
18	MNCN	1.482.955.000.000	14.239.867.000.000	0,104141071
19	PTBA	2.024.405.000.000	18.576.774.000.000	0,108975057
20	PTPP	1.148.476.320.716	31.215.671.256.566	0,036791659
21	SCMA	1.513.628.912.000	4.820.611.941.000	0,313991031
22	SMGR	4.535.036.823.000	44.226.895.982.000	0,102540247
23	SSMS	591.658.772.000	7.162.970.110.000	0,082599643
24	TLKM	29.172.000.000.000	179.811.000.000.000	0,162237016
25	UNTR	5.104.477.000.000	63.991.229.000.000	0,079768385
26	UNVR	6.390.672.000.000	16.745.695.000.000	0,381630742
27	WIKA	1.211.029.310.000	31.355.204.690.000	0,038622912
28	WSKT	1.813.068.616.784	61.433.012.174.447	0,029512937

Data Profitabilitas Perusahaan LQ 45
Sampel Periode 2017

$$\text{ROA} = \frac{\text{Laba Bersih}}{\text{Total Aktiva}} \times 100\%$$

No	Kode	Total Laba	Total Aset	ROA
1	ADHI	517.059.848.207	28.332.948.012.950	0,018249419
2	AKRA	1.001.314.446.000	16.823.208.531.000	0,059519826
3	ASII	23.121.000.000.000	295.830.000.000.000	0,078156374
4	BBCA	23.321.150.000.000	750.319.671.000.000	0,031081619
5	BBNI	13.770.592.000.000	709.330.084.000.000	0,019413518
6	BBRI	29.045.049.000.000	1.127.447.489.000.000	0,025761775
7	BBTN	3.027.466.000.000	261.365.267.000.000	0,011583276
8	BMRI	21.443.052.000.000	1.124.700.847.000.000	0,01906556
9	BSDE	5.166.720.070.985	45.951.188.475.157	0,112439313
10	GGRM	7.755.347.000.000	66.759.930.000.000	0,116167692
11	ICBP	3.543.173.000.000	31.619.514.000.000	0,112056529
12	INDF	5.097.264.000.000	88.400.877.000.000	0,057660785
13	INTP	1.859.818.000.000	28.863.676.000.000	0,064434551
14	JSMR	2.093.656.062.000	79.192.772.790.000	0,026437464
15	KLBF	2.453.251.410.604	16.616.239.416.336	0,147641795
16	LPKR	856.984.000.000	56.772.116.000.000	0,015095157
17	LPPF	1.907.077.000.000	5.427.426.000.000	0,351377799
18	MNCN	1.567.546.000.000	15.057.291.000.000	0,104105446
19	PTBA	4.547.232.000.000	21.987.482.000.000	0,206810039
20	PTPP	1.723.852.894.286	41.782.780.915.111	0,041257495
21	SCMA	1.317.748.064.000	5.385.807.878.000	0,244670455
22	SMGR	2.043.025.914.000	48.963.502.966.000	0,041725485
23	SSMS	790.922.772.000	9.623.672.614.000	0,082185129
24	TLKM	32.701.000.000.000	198.484.000.000.000	0,164753834
25	UNTR	7.673.322.000.000	82.262.093.000.000	0,093278954
26	UNVR	7.004.562.000.000	18.906.413.000.000	0,370486036
27	WIKA	1.356.115.389.000	45.663.774.302.000	0,029697838
28	WSKT	4.201.572.490.754	97.895.760.838.624	0,04291884

Data Profitabilitas Perusahaan LQ 45
Sampel Periode 2018

$$\text{ROA} = \frac{\text{Laba Bersih}}{\text{Total Aktiva}} \times 100\%$$

No	Kode	Total Laba	Total Aset	ROA
1	ADHI	645.029.449.105	30.118.614.769.882	0,021416305
2	AKRA	1.596.652.821.000	19.940.850.599.000	0,080069444
3	ASII	27.372.000.000.000	344.711.000.000.000	0,079405647
4	BBCA	25.851.660.000.000	824.787.944.000.000	0,031343402
5	BBNI	15.091.763.000.000	808.572.011.000.000	0,018664711
6	BBRI	32.418.486.000.000	1.296.898.292.000.000	0,024996938
7	BBTN	2.807.923.000.000	306.436.194.000.000	0,009163157
8	BMRI	25.851.937.000.000	1.202.252.094.000.000	0,021502925
9	BSDE	1.701.817.694.927	52.101.492.204.552	0,032663512
10	GGRM	7.793.068.000.000	69.097.219.000.000	0,112784105
11	ICBP	4.658.781.000.000	34.367.153.000.000	0,135559119
12	INDF	4.961.851.000.000	96.837.796.000.000	0,051238785
13	INTP	1.145.937.000.000	27.788.562.000.000	0,041237722
14	JSMR	2.036.491.035.000	82.418.600.790.000	0,024709119
15	KLBF	2.497.261.964.757	18.146.206.145.369	0,137618957
16	LPKR	1.726.085.000.000	49.808.410.000.000	0,034654489
17	LPPF	1.097.332.000.000	5.036.396.000.000	0,217880405
18	MNCN	1.605.621.000.000	16.339.552.000.000	0,098265913
19	PTBA	5.121.112.000.000	24.172.933.000.000	0,21185315
20	PTPP	1.958.993.059.360	52.549.150.902.972	0,037279252
21	SCMA	1.475.042.200.000	6.138.226.584.000	0,240304293
22	SMGR	3.085.704.236.000	51.155.890.227.000	0,060319627
23	SSMS	86.770.969.000	11.296.112.298.000	0,00768149
24	TLKM	26.979.000.000.000	206.196.000.000.000	0,130841529
25	UNTR	11.498.409.000.000	116.281.017.000.000	0,098884661
26	UNVR	9.109.445.000.000	19.522.970.000.000	0,466601393
27	WIKA	2.037.299.864.000	52.230.001.239.000	0,039006315
28	WSKT	4.619.567.705.553	124.391.581.623.636	0,037137302

Data Solvabilitas Perusahaan LQ 45
Sampel Periode 2016

$$\text{Debt to Asset Ratio (DAR)} = \frac{\text{Total Debt}}{\text{Total Asset}} \times 100\%$$

No	Kode	Total Debt	Total Aseet	DAR
1	ADHI	14,652,655,996,381	20,095,435,959,279	72.92%
2	AKRA	7,756,420,389,000	15,830,740,710,000	49.00%
3	ASII	121,949,000,000,000	261,855,000,000,000	46.57%
4	BBCA	560,556,687,000,000	676,738,753,000,000	82.83%
5	BBNI	492,701,125,000,000	603,031,880,000,000	81.70%
6	BBRI	856,831,836,000,000	1,003,644,426,000,000	85.37%
7	BBTN	195,037,943,000,000	214,168,479,000,000	91.07%
8	BMRI	824,559,898,000,000	1,038,706,009,000,000	79.38%
9	BSDE	13,939,298,974,339	38,292,205,983,731	36.40%
10	GGRM	23,387,406,000,000	62,951,634,000,000	37.15%
11	ICBP	10,401,125,000,000	28,901,948,000,000	35.99%
12	INDF	38,233,092,000,000	82,174,515,000,000	46.53%
13	INTP	4,011,877,000,000	30,150,580,000,000	13.31%
14	JSMR	37,161,482,595,000	53,500,322,659,000	69.46%
15	KLBF	2,762,162,069,572	15,226,009,210,657	18.14%
16	LPKR	23,528,544,000,000	45,603,683,000,000	51.59%
17	LPPF	3,003,635,000,000	4,858,878,000,000	61.82%
18	MNCN	4,752,769,000,000	14,239,867,000,000	33.38%
19	PTBA	8,024,369,000,000	18,576,774,000,000	43.20%
20	PTPP	20,436,609,059,979	31,232,766,567,390	65.43%
21	SCMA	1,115,203,785,000	4,820,611,941,000	23.13%
22	SMGR	13,652,504,525,000	44,226,895,982,000	30.87%
23	SSMS	3,709,172,838,000	7,162,970,110,000	51.78%
24	TLKM	74,067,000,000,000	179,611,000,000,000	41.24%
25	UNTR	21,369,286,000,000	63,991,229,000,000	33.39%
26	UNVR	12,041,437,000,000	16,745,695,000,000	71.91%
27	WIKA	18,697,824,186,000	31,096,539,490,000	60.13%
28	WSKT	44,651,963,165,082	61,425,181,722,030	72.69%

Data Solvabilitas Perusahaan LQ 45
Sampel Periode 2017

$$\text{Debt to Asset Ratio (DAR)} = \frac{\text{Total Debt}}{\text{Total Asset}} \times 100\%$$

No	Kode	Total Debt	Total Aseet	DAR
1	ADHI	22,463,030,586,953	28,332,948,012,950	79.28%
2	AKRA	7,793,559,184,000	16,823,208,531,000	46.33%
3	ASII	139,325,000,000,000	295,830,000,000,000	47.10%
4	BBCA	614,940,262,000,000	750,319,617,000,000	81.96%
5	BBNI	584,086,818,000,000	709,330,084,000,000	82.34%
6	BBRI	959,439,711,000,000	1,127,447,489,000,000	85.10%
7	BBTN	223,937,463,000,000	261,365,267,000,000	85.68%
8	BMRI	888,026,817,000,000	1,124,700,847,000,000	78.96%
9	BSDE	16,754,337,385,933	45,951,188,475,157	36.46%
10	GGRM	24,572,266,000,000	66,759,930,000,000	36.81%
11	ICBP	11,295,184,000,000	31,619,514,000,000	35.72%
12	INDF	41,298,111,000,000	88,400,877,000,000	46.72%
13	INTP	4,307,169,000,000	28,863,676,000,000	14.92%
14	JSMR	60,833,333,269,000	79,192,772,790,000	76.82%
15	KLBF	2,722,207,633,646	16,616,239,416,335	16.38%
16	LPKR	26,911,822,000,000	56,772,116,000,000	47.40%
17	LPPF	3,099,441,000,000	5,427,426,000,000	57.11%
18	MNCN	5,256,208,000,000	15,057,291,000,000	34.91%
19	PTBA	8,187,497,000,000	21,987,482,000,000	37.24%
20	PTPP	27,539,670,430,514	41,782,780,915,111	65.91%
21	SCMA	980,414,618,000	5,385,807,878,000	18.20%
22	SMGR	19,022,617,574,000	49,068,650,213,000	38.77%
23	SSMS	5,591,859,361,000	9,773,852,468,000	57.21%
24	TLKM	86,354,000,000,000	198,484,000,000,000	43.51%
25	UNTR	34,724,168,000,000	82,262,093,000,000	42.21%
26	UNVR	13,733,025,000,000	18,906,413,000,000	72.64%
27	WIKA	31,051,949,689,000	45,683,774,302,000	67.97%
28	WSKT	75,140,936,029,129	97,895,760,838,624	76.76%

Data Solvabilitas Perusahaan LQ 45
Sampel Periode 2018

$$\text{Debt to Asset Ratio (DAR)} = \frac{\text{Total Debt}}{\text{Total Asset}} \times 100\%$$

No	Kode	Total Debt	Total Aseet	DAR
1	ADHI	23,833,342,873,624	30,118,614,769,882	79.13%
2	AKRA	10,014,019,260,000	19,940,850,599,000	50.22%
3	ASII	170,348,000,000,000	344,711,000,000,000	49.42%
4	BBCA	668,438,779,000,000	824,787,944,000,000	81.04%
5	BBNI	671,237,546,000,000	808,572,011,000,000	83.02%
6	BBRI	1,111,622,961,000,000	1,296,898,292,000,000	85.71%
7	BBTN	263,784,017,000,000	306,436,194,000,000	86.08%
8	BMRI	941,953,100,000,000	1,202,252,094,000,000	78.35%
9	BSDE	22,426,632,289,286	52,421,952,229,271	42.78%
10	GGRM	23,963,934,000,000	69,097,219,000,000	34.68%
11	ICBP	11,660,003,000,000	34,367,153,000,000	33.93%
12	INDF	46,620,996,000,000	96,537,796,000,000	48.29%
13	INTP	4,566,973,000,000	27,788,562,000,000	16.43%
14	JSMR	62,219,614,991,000	82,418,600,790,000	75.49%
15	KLBF	2,851,611,349,015	18,146,206,145,369	15.71%
16	LPKR	24,336,392,000,000	49,806,410,000,000	48.86%
17	LPPF	3,220,568,000,000	5,036,396,000,000	63.95%
18	MNCN	5,697,247,000,000	16,339,552,000,000	34.87%
19	PTBA	7,903,237,000,000	24,172,933,000,000	32.69%
20	PTPP	36,233,538,927,553	52,549,150,902,972	68.95%
21	SCMA	1,035,274,069,000	6,138,226,584,000	16.87%
22	SMGR	18,419,594,705,000	51,155,890,227,000	36.01%
23	SSMS	7,226,929,956,000	11,296,112,298,000	63.98%
24	TLKM	88,893,000,000,000	206,196,000,000,000	43.11%
25	UNTR	59,230,338,000,000	116,281,017,000,000	50.94%
26	UNVR	11,944,837,000,000	19,522,970,000,000	61.18%
27	WIKA	42,014,686,674,000	59,230,001,239,000	70.93%
28	WSKT	95,504,462,872,769	124,391,581,623,636	76.78%

Data Reputasi Auditor
Sampel Periode 2016

Kode Variabel *Dummy* Reputasi Auditor

KAP *Big Four* = 1

KAP *Non Big Four* = 0

No	Kode	Reputasi Auditor	Variabel <i>Dummy</i>	Nama KAP
1	ADHI	KAP <i>Non Big Four</i>	0	HGK
2	AKRA	KAP <i>Big Four</i>	1	Ernst & Young
3	ASII	KAP <i>Big Four</i>	1	PWC
4	BBCA	KAP <i>Big Four</i>	1	KPMG
5	BBNI	KAP <i>Big Four</i>	1	Ernst & Young
6	BBRI	KAP <i>Big Four</i>	1	Ernst & Young
7	BBTN	KAP <i>Big Four</i>	1	Ernst & Young
8	BMRI	KAP <i>Big Four</i>	1	Ernst & Young
9	BSDE	KAP <i>Non Big Four</i>	0	Moore Stephens
10	GGRM	KAP <i>Big Four</i>	1	KPMG
11	ICBP	KAP <i>Big Four</i>	1	Ernst & Young
12	INDF	KAP <i>Big Four</i>	1	Ernst & Young
13	INTP	KAP <i>Big Four</i>	1	Ernst & Young
14	JSMR	KAP <i>Big Four</i>	1	Ernst & Young
15	KLBF	KAP <i>Big Four</i>	1	Ernst & Young
16	LPKR	KAP <i>Non Big Four</i>	0	RSM
17	LPPF	KAP <i>Big Four</i>	1	PWC
18	MNCN	KAP <i>Non Big Four</i>	0	Ikanaka,Suhartono
19	PTBA	KAP <i>Big Four</i>	1	Ernst & Young
20	PTPP	KAP <i>Non Big Four</i>	0	HGK
21	SCMA	KAP <i>Big Four</i>	1	Ernst & Young
22	SMGR	KAP <i>Big Four</i>	1	Deloitte
23	SSMS	KAP <i>Big Four</i>	1	Ernst & Young
24	TLKM	KAP <i>Big Four</i>	1	Ernst & Young
25	UNTR	KAP <i>Big Four</i>	1	PWC
26	UNVR	KAP <i>Big Four</i>	1	KPMG
27	WIKA	KAP <i>Non Big Four</i>	0	SMR
28	WSKT	KAP <i>Non Big Four</i>	0	RSM

Data Reputasi Auditor
Sampel Periode 2017

Kode Variabel *Dummy* Reputasi Auditor

KAP *Big Four* = 1

KAP *Non Big Four* = 0

No	Kode	Reputasi Auditor	Variabel <i>Dummy</i>	Nama KAP
1	ADHI	KAP <i>Non Big Four</i>	0	HGK
2	AKRA	KAP <i>Big Four</i>	1	Ernst & Young
3	ASII	KAP <i>Big Four</i>	1	PWC
4	BBCA	KAP <i>Big Four</i>	1	PWC
5	BBNI	KAP <i>Big Four</i>	1	Ernst & Young
6	BBRI	KAP <i>Big Four</i>	1	Ernst & Young
7	BBTN	KAP <i>Big Four</i>	1	Ernst & Young
8	BMRI	KAP <i>Big Four</i>	1	Ernst & Young
9	BSDE	KAP <i>Non Big Four</i>	0	Moore Stephens
10	GGRM	KAP <i>Big Four</i>	1	KPMG
11	ICBP	KAP <i>Big Four</i>	1	Ernst & Young
12	INDF	KAP <i>Big Four</i>	1	Ernst & Young
13	INTP	KAP <i>Big Four</i>	1	Ernst & Young
14	JSMR	KAP <i>Big Four</i>	1	Ernst & Young
15	KLBF	KAP <i>Big Four</i>	1	Ernst & Young
16	LPKR	KAP <i>Non Big Four</i>	0	RSM
17	LPPF	KAP <i>Big Four</i>	1	PWC
18	MNCN	KAP <i>Non Big Four</i>	0	Nexia KPS
19	PTBA	KAP <i>Big Four</i>	1	Ernst & Young
20	PTPP	KAP <i>Non Big Four</i>	0	HGK
21	SCMA	KAP <i>Big Four</i>	1	Ernst & Young
22	SMGR	KAP <i>Big Four</i>	1	Deloitte
23	SSMS	KAP <i>Big Four</i>	1	Ernst & Young
24	TLKM	KAP <i>Big Four</i>	1	Ernst & Young
25	UNTR	KAP <i>Big Four</i>	1	PWC
26	UNVR	KAP <i>Big Four</i>	1	KPMG
27	WIKA	KAP <i>Big Four</i>	1	Deloitte
28	WSKT	KAP <i>Big Four</i>	1	Deloitte

**Data Reputasi Auditor
Sampel Periode 2018**

Kode Variabel *Dummy* Reputasi Auditor

KAP *Big Four* = 1

KAP *Non Big Four* = 0

No	Kode	Reputasi Auditor	Variabel <i>Dummy</i>	Nama KAP
1	ADHI	KAP <i>Non Big Four</i>	0	RSM
2	AKRA	KAP <i>Big Four</i>	1	Ernst & Young
3	ASII	KAP <i>Big Four</i>	1	PWC
4	BBCA	KAP <i>Big Four</i>	1	PWC
5	BBNI	KAP <i>Big Four</i>	1	Ernst & Young
6	BBRI	KAP <i>Big Four</i>	1	Ernst & Young
7	BBTN	KAP <i>Big Four</i>	1	Ernst & Young
8	BMRI	KAP <i>Big Four</i>	1	Ernst & Young
9	BSDE	KAP <i>Non Big Four</i>	0	Moore Stephens
10	GGRM	KAP <i>Big Four</i>	1	KPMG
11	ICBP	KAP <i>Big Four</i>	1	Ernst & Young
12	INDF	KAP <i>Big Four</i>	1	Ernst & Young
13	INTP	KAP <i>Big Four</i>	1	Ernst & Young
14	JSMR	KAP <i>Big Four</i>	1	Ernst & Young
15	KLBF	KAP <i>Big Four</i>	1	Ernst & Young
16	LPKR	KAP <i>Non Big Four</i>	0	RSM
17	LPPF	KAP <i>Big Four</i>	1	PWC
18	MNCN	KAP <i>Non Big Four</i>	0	Nexia KPS
19	PTBA	KAP <i>Big Four</i>	1	Ernst & Young
20	PTPP	KAP <i>Non Big Four</i>	0	HGK
21	SCMA	KAP <i>Big Four</i>	1	Ernst & Young
22	SMGR	KAP <i>Big Four</i>	1	Deloitte
23	SSMS	KAP <i>Big Four</i>	1	Ernst & Young
24	TLKM	KAP <i>Big Four</i>	1	Ernst & Young
25	UNTR	KAP <i>Big Four</i>	1	PWC
26	UNVR	KAP <i>Big Four</i>	1	KPMG
27	WIKA	KAP <i>Big Four</i>	1	Deloitte
28	WSKT	KAP <i>Non Big Four</i>	0	RSM

Data Audit Delay Perusahaan LQ 45
Sampel Periode 2016

Audit Delay = Tanggal Laporan Audit – Tanggal Laporan Keuangan

No	Kode	Tgl Lap. Audit	Tgl Lap. Keuangan	Audit Delay (Hari)
1	ADHI	14-Feb-17	31-Dec-16	45
2	AKRA	3-Mar-17	31-Dec-16	62
3	ASII	27-Feb-17	31-Dec-16	58
4	BBCA	14-Feb-17	31-Dec-16	45
5	BBNI	20-Jan-17	31-Dec-16	20
6	BBRI	20-Jan-17	31-Dec-16	20
7	BBTN	10-Feb-17	31-Dec-16	41
8	BMRI	30-Jan-17	31-Dec-16	30
9	BSDE	17-Feb-17	31-Dec-16	48
10	GGRM	22-Mar-17	31-Dec-16	81
11	ICBP	20-Mar-17	31-Dec-16	79
12	INDF	20-Mar-17	31-Dec-16	79
13	INTP	13-Mar-17	31-Dec-16	72
14	JSMR	31-Jan-17	31-Dec-16	31
15	KLBF	17-Mar-17	31-Dec-16	76
16	LPKR	27-Feb-17	31-Dec-16	58
17	LPPF	14-Feb-17	31-Dec-16	45
18	MNCN	7-Apr-17	31-Dec-16	97
19	PTBA	7-Mar-17	31-Dec-16	66
20	PTPP	14-Feb-17	31-Dec-16	45
21	SCMA	29-Mar-17	31-Dec-16	88
22	SMGR	17-Feb-17	31-Dec-16	48
23	SSMS	29-Mar-17	31-Dec-16	88
24	TLKM	2-Mar-17	31-Dec-16	61
25	UNTR	20-Feb-17	31-Dec-16	51
26	UNVR	17-Mar-17	31-Dec-16	76
27	WIKA	21-Feb-17	31-Dec-16	52
28	WSKT	14-Feb-17	31-Dec-16	45

Data Audit Delay Perusahaan LQ 45
Sampel Periode 2017

Audit Delay = Tanggal Laporan Audit – Tanggal Laporan Keuangan

No	Kode	Tgl Lap. Audit	Tgl Lap. Keuangan	<i>Audit Delay</i> (Hari)
1	ADHI	15-Feb-18	31-Dec-17	46
2	AKRA	16-Mar-18	31-Dec-17	75
3	ASII	27-Feb-18	31-Dec-17	58
4	BBCA	14-Feb-18	31-Dec-17	45
5	BBNI	15-Jan-18	31-Dec-17	15
6	BBRI	24-Jan-18	31-Dec-17	24
7	BBTN	14-Feb-18	31-Dec-17	45
8	BMRI	31-Jan-18	31-Dec-17	31
9	BSDE	14-Feb-18	31-Dec-17	45
10	GGRM	26-Mar-18	31-Dec-17	85
11	ICBP	16-Mar-18	31-Dec-17	75
12	INDF	16-Mar-18	31-Dec-17	75
13	INTP	15-Mar-18	31-Dec-17	74
14	JSMR	31-Jan-18	31-Dec-17	31
15	KLBF	23-Mar-18	31-Dec-17	82
16	LPKR	4-Apr-18	31-Dec-17	94
17	LPPF	21-Feb-18	31-Dec-17	52
18	MNCN	26-Feb-18	31-Dec-17	57
19	PTBA	8-Mar-18	31-Dec-17	67
20	PTPP	20-Feb-18	31-Dec-17	51
21	SCMA	15-Mar-18	31-Dec-17	74
22	SMGR	23-Feb-18	31-Dec-17	54
23	SSMS	15-Mar-18	31-Dec-17	74
24	TLKM	14-Mar-18	31-Dec-17	73
25	UNTR	26-Feb-18	31-Dec-17	57
26	UNVR	26-Feb-18	31-Dec-17	57
27	WIKA	27-Feb-18	31-Dec-17	58
28	WSKT	7-Mar-18	31-Dec-17	66

Data Audit Delay Perusahaan LQ 45
Sampel Periode 2018

Audit Delay = Tanggal Laporan Audit – Tanggal Laporan Keuangan

No	Kode	Tgl Lap. Audit	Tgl Lap. Keuangan	<i>Audit Delay</i> (Hari)
1	ADHI	25-Mar-19	31-Dec-18	84
2	AKRA	14-Mar-19	31-Dec-18	73
3	ASII	27-Feb-19	31-Dec-18	58
4	BBCA	11-Feb-19	31-Dec-18	42
5	BBNI	16-Jan-19	31-Dec-18	16
6	BBRI	30-Jan-19	31-Dec-18	30
7	BBTN	28-Mar-19	31-Dec-18	87
8	BMRI	28-Jan-19	31-Dec-18	28
9	BSDE	14-Feb-19	31-Dec-18	45
10	GGRM	25-Mar-19	31-Dec-18	84
11	ICBP	19-Mar-19	31-Dec-18	78
12	INDF	19-Mar-19	31-Dec-18	78
13	INTP	19-Mar-19	31-Dec-18	78
14	JSMR	8-Mar-19	31-Dec-18	67
15	KLBF	27-Mar-19	31-Dec-18	86
16	LPKR	1-Mar-19	31-Dec-18	60
17	LPPF	14-Feb-19	31-Dec-18	45
18	MNCN	22-Feb-19	31-Dec-18	53
19	PTBA	6-Mar-19	31-Dec-18	65
20	PTPP	20-Feb-19	31-Dec-18	51
21	SCMA	27-Mar-19	31-Dec-18	86
22	SMGR	30-Mar-19	31-Dec-18	89
23	SSMS	28-Mar-19	31-Dec-18	87
24	TLKM	29-Apr-19	31-Dec-18	119
25	UNTR	25-Feb-19	31-Dec-18	56
26	UNVR	31-Jan-19	31-Dec-18	31
27	WIKA	8-Mar-19	31-Dec-18	67
28	WSKT	20-Feb-19	31-Dec-18	51

LAMPIRAN 3. Statistik Deskriptif

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	84	15,00	119,00	60,0119	21,05386
Ukuran Perusahaan	84	29,20	34,80	31,7225	1,49644
Profitabilitas	84	,01	,47	,0952	,09881
Solvabilitas	84	,13	,91	,5386	,21658

Sumber : Data Sekunder yang diolah, 2020

	Keterangan	Kode	Jumlah	Presentase
Reputasi Auditor	<i>Non Big Four</i>	0	18	21,43%
	<i>Big Four</i>	1	66	78,57%

Sumber : Data Sekunder yang diolah, 2020

LAMPIRAN 4. Uji Asumsi Klasik

Hasil Uji Normalitas Data Sebelum Outlier

One-sample Kolmogorov-smirnov Test

		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	15,69098155
Most Extreme Differences	Absolute	,097
	Positive	,097
	Negative	-,044
Test Statistic		,097
Asymp. Sig. (2-tailed)		,049 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber : Data Sekunder yang diolah, 2020

Hasil Uji Normalitas Data Setelah Outlier

One-sample Kolmogorov-smirnov Test

		Unstandardized Residual
N		75
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	13,22463958
Most Extreme Differences	Absolute	,092
	Positive	,092
	Negative	-,063
Test Statistic		,092
Asymp. Sig. (2-tailed)		,185 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Sumber : Data Sekunder yang diolah, 2020

Hasil Uji Durbin-Watson

DW	DL	DU	4-DL	4-DU
1,810	1,5472	1,7462	2,4528	2,2538

Sumber : Data Sekunder yang Diolah, 2020

Hasil Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukuran Perusahaan	,511	1,959
	Profitabilitas	,605	1,652
	Solvabilitas	,711	1,406
	Reputasi Auditor	,810	1,235

a. Dependent Variable: Audit Delay

Sumber : Data Sekunder yang diolah, 2020

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(constant)	-9,511	31,237		-,304	,762
Ukuran Perusahaan	,565	1,026	,090	,550	,584
Profitabilitas	18,264	13,372	,205	1,366	,176
Solvabilitas	-2,913	5,905	-,068	-,493	,623
Reputasi Auditor	1,126	2,778	,053	,405	,686

a. Dependent Variable: ABS_RES

Sumber : Data yang diolah, 2020

LAMPIRAN 5. Uji Hipotesis

Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	221,422	46,851	4,726	,000
Ukuran Perusahaan	-4,580	1,539	-2,976	,004
Profitabilitas	-43,444	20,055	-2,166	,034
Solvabilitas	-42,220	8,856	-4,767	,000
Reputasi Auditor	14,269	4,167	3,424	,001

a. Dependent Variable: Audit Delay

Sumber : Data Sekunder yang Diolah, 2020

LAMPIRAN 6. Uji Kesesuaian Model

Hasil Uji Signifikansi Simultan (F) ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1. Regression	13214,806	4	3303,701	17,869	.000 ^b
Residual	12941,941	70	184,885		
Total	26156,747	74			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Rep Auditor, UP, Solvabilitas, Profitabilitas

Sumber: Data sekunder yang diolah, 2020

Uji Koefisien Determinasi (R²) Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,711 ^a	,505	,477	13,59724

a. Predictors: (Constant), Rep Auditor, UP, Solvabilitas, Profitabilitas

b. Dependent Variable: Audit Delay

Sumber: Data sekunder yang diolah, 2020