



**LAMPIRAN LAMPIRAN**

**Lampiran 1. Sampel Bank Umum Syariah yang terdaftar di Indonesia**

No.	Nama Bank Umum Syariah di BEI
1.	Bank Syariah Mandiri
2.	Bank BRI Syariah
3.	Bank BNI Syariah
4.	Bank Muamalat
5.	Bank Victoria Syariah
6.	Bank Panin Dubai Syariah
7.	Bank BCA Syariah
8.	Bank Maybank Syariah
9.	Bank Mega Syariah
10.	Bank Syariah Bukopin
11.	Bank Jabar Banten Syariah
12.	Bank BTPN Syariah

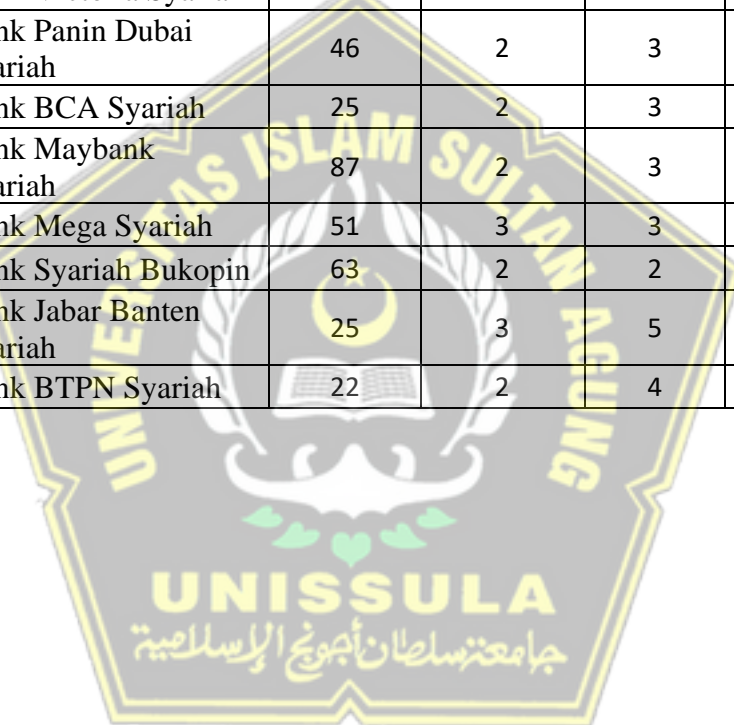


**Lampiran 2. Tabulasi Data Audit Report Lag, Dewan Pengawas Syariah, Komite Audit dan Komisaris Independen Tahun 2017**

No	Nama Perusahaan	Audit Report Lag (Y)	Dewan Pengawas Syariah (X1)	Komite Audit (X2)	Komisaris Independen (X3)
1	Bank Syariah Mandiri	22	3	6	4
2	Bank BRI Syariah	40	2	4	5
3	Bank BNI Syariah	52	2	4	3
4	Bank Muamalat	75	3	3	4
5	Bank Victoria Syariah	64	2	3	3
6	Bank Panin Dubai Syariah	59	2	3	4
7	Bank BCA Syariah	18	2	3	3
8	Bank Maybank Syariah	88	2	4	3
9	Bank Mega Syariah	85	2	3	4
10	Bank Syariah Bukopin	82	2	3	4
11	Bank Jabar Banten Syariah	17	3	4	3
12	Bank BTPN Syariah	21	2	4	4

**Lampiran 3. Tabulasi Data Audit Report Lag, Dewan Pengawas Syariah, Komite Audit dan Komisaris Independen Tahun 2018**

No	Nama Perusahaan	Audit Report Lag (Y)	Dewan Pengawas Syariah (X1)	Komite Audit (X2)	Komisaris Independen (X3)
1	Bank Syariah Mandiri	21	3	6	4
2	Bank BRI Syariah	89	2	4	4
3	Bank BNI Syariah	32	2	3	4
4	Bank Muamalat	67	3	4	3
5	Bank Victoria Syariah	53	2	3	3
6	Bank Panin Dubai Syariah	46	2	3	3
7	Bank BCA Syariah	25	2	3	3
8	Bank Maybank Syariah	87	2	3	3
9	Bank Mega Syariah	51	3	3	3
10	Bank Syariah Bukopin	63	2	2	4
11	Bank Jabar Banten Syariah	25	3	5	3
12	Bank BTPN Syariah	22	2	4	4



**Lampiran 4. Tabulasi Data Audit Report Lag, Dewan Pengawas Syariah, Komite Audit dan Komisaris Independen Tahun 2019**

No	Nama Perusahaan	Audit Report Lag (Y)	Dewan Pengawas Syariah (X1)	Komite Audit (X2)	Komisaris Independen (X3)
1	Bank Syariah Mandiri	20	3	4	2
2	Bank BRI Syariah	34	2	5	2
3	Bank BNI Syariah	27	2	3	4
4	Bank Muamalat	24	2	3	3
5	Bank Victoria Syariah	57	2	4	2
6	Bank Panin Dubai Syariah	56	2	3	3
7	Bank BCA Syariah	27	2	4	3
8	Bank Maybank Syariah	48	2	3	4
9	Bank Mega Syariah	64	2	3	3
10	Bank Syariah Bukopin	51	2	3	2
11	Bank Jabar Banten Syariah	38	2	4	2
12	Bank BTPN Syariah	65	2	4	2

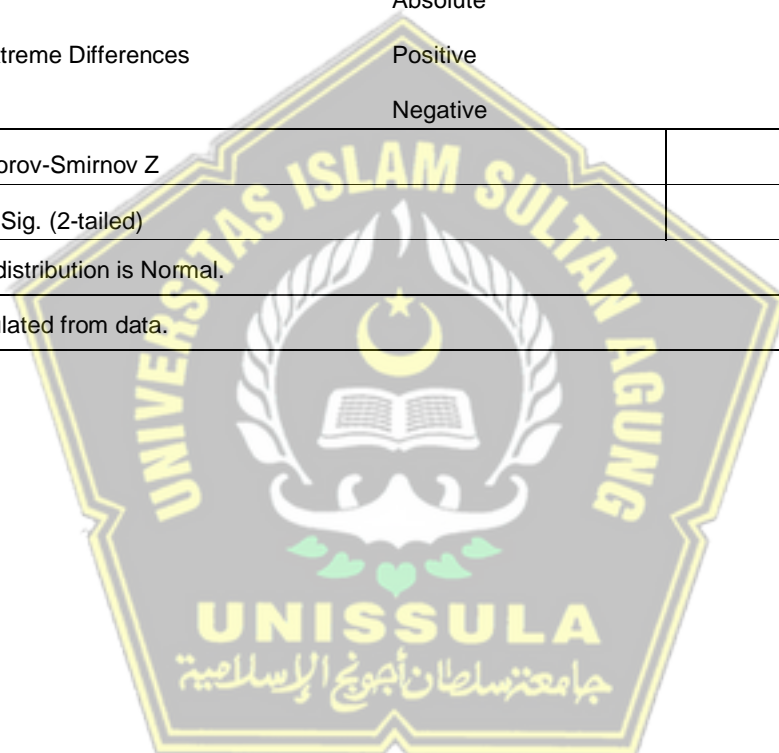
### Lampiran 5. Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Dewan Pengawas	36	2	3	2,22	,422
Komite Audit	36	2	6	3,61	,871
Kom. Independen	36	2	5	3,25	,770
Audit Report Lag	36	17	89	47,64	22,900
Valid N (listwise)	36				



### Lampiran 6. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
	Unstandardized Residual	
N	36	
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	4,26132888
Most Extreme Differences	Absolute	,168
	Positive	,088
	Negative	-,168
Kolmogorov-Smirnov Z	1,007	
Asymp. Sig. (2-tailed)	,262	
a. Test distribution is Normal.		
b. Calculated from data.		



### Lampiran 7. Hasil Uji Multikolinearitas

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	33,910	4,958			
1 VAR_X1	,019	,001	,960	,894	1,118
Komite Audit	-1,903	,912	-,072	,898	1,113
Kom. Independen	-1,254	,983	-,042	,990	1,010

a. Dependent Variable: Audit Report Lag

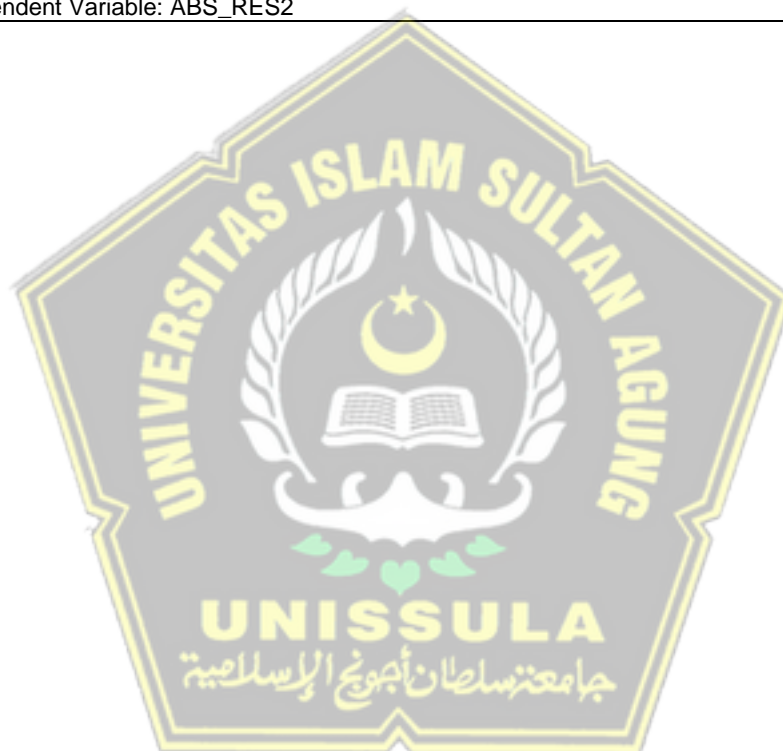




### Lampiran 8. Hasil Uji Heteroskedastisitas

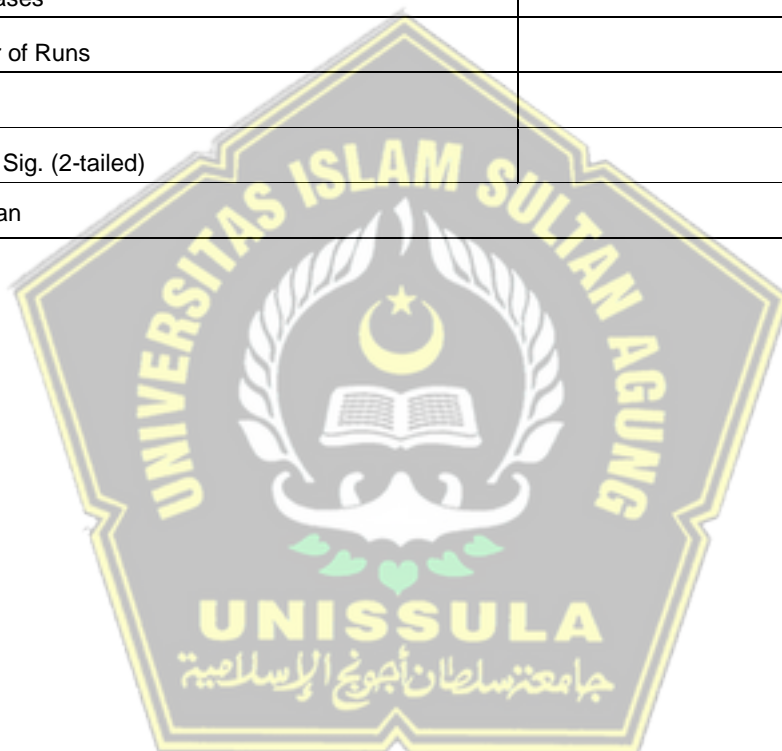
Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	6,543	2,255		
1 VAR_X1	,000	,000	,079	,444	,660
Komite Audit	-,540	,415	-,233	-1,302	,202
Kom. Independen	-,331	,447	-,126	-,739	,465

a. Dependent Variable: ABS\_RES2



### Lampiran 9. Hasil Uji Autokorelasi

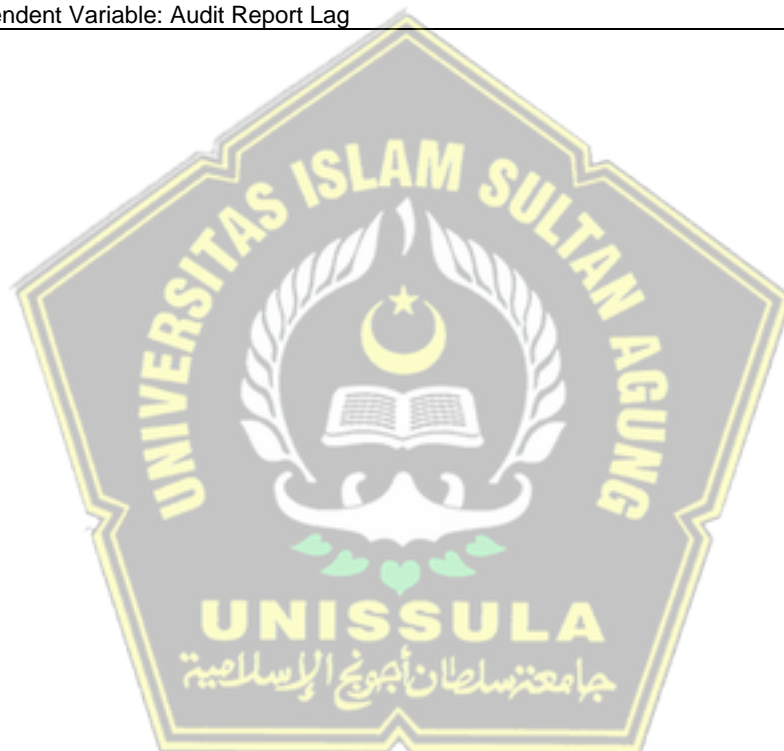
Runs Test	
	Unstandardized Residual
Test Value <sup>a</sup>	-,21457
Cases < Test Value	18
Cases >= Test Value	18
Total Cases	36
Number of Runs	19
Z	,000
Asymp. Sig. (2-tailed)	1,000
a. Median	



### Lampiran 10. Hasil Uji Regresi Linear Berganda

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	33,910	4,958		6,839	,000
VAR_X1	,019	,001	,960	27,607	,000
Komite Audit	-1,903	,912	-,072	-2,086	,045
Kom. Independen	-1,254	,983	-,042	-1,275	,212

a. Dependent Variable: Audit Report Lag



### Lampiran 11. Hasil Uji F

ANOVA <sup>a</sup>						
Model	Sum of Squares	Df	Mean Square	F	Sig.	
1	Regression	17718,743	3	5906,248	297,374	,000 <sup>b</sup>
	Residual	635,562	32	19,861		
	Total	18354,306	35			
a. Dependent Variable: Audit Report Lag						
b. Predictors: (Constant), Kom. Independen, Komite Audit, VAR_X1						



### Lampiran 12. Hasil Koefisien Determinasi ( $R^2$ )

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,983 <sup>a</sup>	,965	,962	4,457
a. Predictors: (Constant), Kom. Independen, Komite Audit, VAR_X1				
b. Dependent Variable: Audit Report Lag				



**Lampiran 13. Hasil Uji Parsial (Uji T)**

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	33,910	4,958		6,839	,000
1	VAR_X1	,019	,001	,960	27,607	,000
	Komite Audit	-1,903	,912	-,072	-2,086	,045
	Kom. Independen	-1,254	,983	-,042	-1,275	,212

a. Dependent Variable: Audit Report Lag

