

LAMPIRAN

Lampiran 1. Daftar Perusahaan Manufaktur di Bursa Efek Indonesia

No.	Kode	Nama	Tanggal Pendaftaran
1	INTP	Indocement Tunggal Prakarsa Tbk	05-Des-1989
2	SMBR	PT Semen Baturaja (Persero) Tbk	28-Jun-13
3	SMCB	Holcim Indonesia Tbk	10-Agust-1997
4	SMGR	Semen Indonesia (Persero) Tbk	08-Jul-91
5	WSBP	PT Waskita Beton Precast Tbk.	20-Sep-16
6	WTON	Wijaya Karya Beton	08-Apr-14
7	AMFG	Asahimas Flat Glass Tbk	08-Nop-1995
8	ARNA	Arwana Citramulia Tbk	17-Jul-01
9	IKAI	Intikeramik Alamasri Industri Tbk	04-Jun-97
10	KIAS	Keramika Indonesia Assosiasi Tbk	08-Des-1994
11	MARK	PT Mark Dynamics Indonesia Tbk.	12-Jul-17
12	MLIA	Mulia Industrindo Tbk	17-Jan-94
13	TOTO	Surya Toto Indonesia Tbk	30-Okt-1990
14	ALKA	Alakasa Industrindo Tbk	12-Jul-90

15	ALMI	Alumindo Light Metal Industry Tbk	02-Jan-97
16	BAJA	Saranacentral Bajatama Tbk	21-Des-2011
17	BTON	Betonjaya Manunggal Tbk	18-Jul-01
18	CTBN	Citra Tubindo Tbk	28-Nop-1989
19	GDST	Gunawan Dianjaya Steel Tbk	23-Des-2009
20	INAI	Indal Aluminium Industry Tbk	05-Des-1994
21	ISSP	PT Steel Pipe Industry of Indonesia Tbk	22-Feb-13
22	JKSW	Jakarta Kyoei Steel Works Tbk	06-Agust-1997
23	JPRS	Jaya Pari Steel Tbk	08-Agust-1989
24	ASII	Astra International Tbk	04-Apr-90
25	AUTO	Astra Otoparts Tbk	15-Jun-98
26	BOLT	PT Garuda Metalindo Tbk.	07-Jul-15
27	BRAM	Indo Kordsa Tbk	05-Sep-90
28	GDYR	Goodyear Indonesia Tbk	01-Des-1980
29	GJTL	Gajah Tunggal Tbk	08-Mei-1990
30	IMAS	Indomobil Sukses Internasional Tbk	15-Sep-93
31	INDF	Indofood Sukses Makmur Tbk	14-Jul-94

32	LPIN	Multi Prima Sejahtera Tbk	05-Feb-90
33	MASA	Multistrada Arah Sarana Tbk	09-Jun-05
34	NIPS	Nipress Tbk	24-Jul-91
35	PRAS	Prima Alloy Steel Universal Tbk	12-Jul-90
36	SMSM	Selamat Sempurna Tbk	09-Sep-96
37	PTSN	Sat Nusapersada Tbk	08-Nop-2007
38	IKBI	Sumi Indo Kabel Tbk	21-Jan-91
39	JECC	Jembo Cable Company Tbk	18-Nop-1992
40	KBLI	KMI Wire and Cable Tbk	06-Jul-92
41	KBLM	Kabelindo Murni Tbk	01-Jun-92
42	SCCO	Supreme Cable Manufacturing Corporation Tbk	20-Jul-82
43	VOKS	Voksel Electric Tbk	20-Des-1990
44	AMIN	PT Ateliers Mecaniques D'Indonesie Tbk.	10-Des-2015
45	GMFI	PT Garuda Maintenance Facility Aero Asia Tbk.	10-Okt-2017
46	KRAH	PT Grand Kartech Tbk	08-Nop-2013

47	CINT	PT Chitose Internasional Tbk	27-Jun-14
48	KICI	Kedaung Indah Can Tbk	28-Okt-1993
49	LMPI	Langgeng Makmur Industri Tbk	17-Okt-1994
50	WOOD	PT Integra Indocabinet Tbk	21-Jun-17
51	SULI	PT SLJ Global Tbk	21-Mar-94
52	TIRT	Tirta Mahakam Resources Tbk	13-Des-1999
53	AGII	PT Aneka Gas Industri Tbk.	28-Sep-16
54	BRPT	Barito Pacific Tbk	01-Okt-1993
55	BUDI	PT Budi Starch & Sweetener Tbk.	08-Mei-1995
56	DPNS	Duta Pertiwi Nusantara Tbk	08-Agust-1990
57	EKAD	Ekadharma International Tbk	14-Agust-1990
58	ETWA	Eterindo Wahanatama Tbk	16-Mei-1997
59	INCI	Intanwijaya Internasional Tbk	24-Jul-90
60	MDKI	PT Emdeki Utama Tbk	25-Sep-17
61	SRSN	Indo Acidatama Tbk	11-Jan-93
62	TPIA	Chandra Asri Petrochemical Tbk	26-Mei-2008
63	UNIC	Unggul Indah Cahaya Tbk	06-Nop-1989

64	AKKU	PT Anugerah Kagum Karya Utama Tbk	01-Nop-2004
65	AKPI	Argha Karya Prima Ind. Tbk	18-Des-1992
66	APLI	Asiaplast Industries Tbk	01-Mei-2000
67	BRNA	Berlina Tbk	06-Nop-1989
68	FPNI	PT Lotte Chemical Titan Tbk.	21-Mar-02
69	IGAR	Champion Pacific Indonesia Tbk	05-Nop-1990
70	IMPC	PT Impack Pratama Industri Tbk	17-Des-2014
71	IPOL	Indopoly Swakarsa Industry Tbk	09-Jul-10
72	PBID	PT Panca Budi Idaman Tbk	13-Des-2017
73	SIAP	Sekawan Intipratama Tbk	17-Okt-2008
74	GGRM	Gudang Garam Tbk	27-Agust-1990
75	HMSP	HM Sampoerna Tbk	15-Agust-1990
76	RMBA	Bentoel International Investama Tbk	05-Mar-90
77	WIIM	Wismilak Inti Makmur Tbk	18-Des-2012
78	ALDO	Alkindo Naratama Tbk	12-Jul-11
79	DAJK	PT Dwi Aneka Jaya Kemasindo Tbk.	14-Mei-2014
80	FASW	Fajar Surya Wisesa Tbk	01-Des-1994

81	INKP	Indah Kiat Pulp & Paper Tbk	16-Jul-90
82	INRU	Toba Pulp Lestari Tbk	18-Jun-90
83	KBRI	Kertas Basuki Rachmat Indonesia Tbk	11-Jul-08
84	KDSI	Kedawung Setia Industrial Tbk	29-Jul-96
85	SPMA	Suparma Tbk	16-Nop-1994
86	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	03-Apr-90
87	ADMG	Polychem Indonesia Tbk	20-Okt-1993
88	ARGO	Argo Pantes Tbk	07-Jan-91
89	BELL	PT Trisula Textile Industries Tbk	03-Okt-2017
90	CNTX	Centex Tbk	22-Mei-1979
91	ERTX	Eratex Djaja Tbk	21-Agust-1990
92	ESTI	Ever Shine Textile Industry Tbk	13-Okt-1992
93	HDTX	Panasia Indo Resources Tbk	06-Jun-90
94	INDR	Indorama Synthetics Tbk	03-Agust-1990
95	MYTX	PT Asia Pacific Investama Tbk.	10-Okt-1989
96	PBRX	Pan Brothers Tbk	16-Agust-1990
97	POLY	Asia Pacific Fibers Tbk	12-Mar-91

98	BATA	Sepatu Bata Tbk	24-Mar-82
99	BIMA	Primarindo Asia Infrastructure Tbk	30-Agust-1994
100	DVLA	Darya-Varia Laboratoria Tbk	11-Nop-1994
101	INAF	Indofarma Tbk	17-Apr-01
102	KAEF	Kimia Farma (Persero) Tbk	04-Jul-01
103	KLBF	Kalbe Farma Tbk	30-Jul-91
104	MERK	Merck Tbk	23-Jul-81
105	PYFA	Pyridam Farma Tbk	16-Okt-2001
106	SCPI	Merck Sharp Dohme Pharma Tbk	08-Jun-90
107	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	18-Des-2013
108	TSPC	Tempo Scan Pacific Tbk	17-Jun-94
109	ADES	Akasha Wira International Tbk Tbk	13-Jun-94
110	KINO	PT Kino Indonesia Tbk	11-Des-2015
111	MBTO	Martina Berto Tbk	13-Jan-11
112	MRAT	Mustika Ratu Tbk	27-Jul-95
113	TCID	Mandom Indonesia Tbk	23-Sep-93
114	UNVR	Unilever Indonesia Tbk	11-Jan-82

115	AISA	Tiga Pilar Sejahtera Food Tbk	11-Jun-97
116	ALTO	Tri Banyan Tirta Tbk	10-Jul-12
117	CAMP	PT Campina Ice Cream Industry Tbk.	19-Des-2017
118	CEKA	PT Wilmar Cahaya Indonesia Tbk.	09-Jul-96
119	CLEO	PT Sariguna Primatirta Tbk	05-Mei-2017
120	DLTA	Delta Djakarta Tbk	12-Feb-84
121	HOKI	PT Buyung Poetra Sembada Tbk.	22-Jun-17
122	ICBP	Indofood CBP Sukses Makmur Tbk	07-Okt-2010
123	MLBI	Multi Bintang Indonesia Tbk	17-Jan-94
124	CPIN	Charoen Pokphand Indonesia Tbk	18-Mar-91
125	JPFA	JAPFA Comfeed Indonesia Tbk	23-Okt-1989
126	MAIN	Malindo Feedmill Tbk	10-Feb-06
127	SIPD	Sierad Produce Tbk	27-Des-1996

Sumber: www.idx.co.id dan www.sahamok.com (data diolah)

Lampiran 2. Tabulasi Data 2013

Kode	Audit Delay			Laba Rugi Kode	Likuiditas	Umur			Opini Audit Kode
	Lap Keu	Lap Audit	Hari			Th Berdiri	Th Laporan	Hari	
ARNA	31/12/2013	18/02/2014	49	1	1,299329	1995	2013	6570	1
BAJA	31/12/2013	25/03/2014	84	0	0,821662	1993	2013	7300	1
BTON	31/12/2013	24/03/2014	83	1	5,039983	1993	2013	7300	1
FPNI	31/12/2013	17/03/2014	76	0	0,940429	1987	2013	9490	1
ICBP	31/12/2013	17/03/2014	76	1	2,410628	1982	2013	11315	1
INAF	31/12/2013	21/02/2014	52	0	1,265221	1918	2013	34675	1
IPOL	31/12/2013	07/03/2014	66	1	0,888204	1995	2013	6570	1
ISSP	31/12/2013	02/04/2014	92	1	1,432533	1971	2013	15330	1
MASA	31/12/2013	21/03/2014	80	1	1,566928	1988	2013	9125	1
MBTO	31/12/2013	17/03/2014	76	1	3,991403	1981	2013	11680	1
PTSN	31/12/2013	05/03/2014	64	1	1,69373	1990	2013	8395	1
WIIM	31/12/2013	14/03/2014	73	1	2,430002	1963	2013	18250	1

Lampiran 3. Tabulasi Data 2014

Kode	Audit Delay			Laba Rugi	Likuiditas	Umur			Opini Audit
	Lap Keu	Lap Audit	Hari	Kode		Th Berdiri	Th Laporan	Hari	Kode
ARNA	31/12/2014	18/02/2015	49	1	1,607546	1995	2014	6935	1
BAJA	31/12/2014	20/03/2015	79	1	0,836431	1993	2014	7665	1
BTON	31/12/2014	25/03/2015	84	1	5,055392	1993	2014	7665	1
FPNI	31/12/2014	16/03/2015	75	0	0,779506	1987	2014	9855	1
ICBP	31/12/2014	12/03/2015	71	1	2,183202	1982	2014	11680	1
INAF	31/12/2014	20/02/2015	51	1	1,303584	1918	2014	35040	1
IPOL	31/12/2014	13/03/2015	72	1	0,873215	1995	2014	6935	1
ISSP	31/12/2014	16/06/2015	167	1	1,357929	1971	2014	15695	1
MASA	31/12/2014	20/03/2015	79	1	1,747984	1988	2014	9490	1
MBTO	31/12/2014	25/03/2015	84	1	3,954217	1981	2014	12045	1
PTSN	31/12/2014	13/03/2015	72	0	2,613083	1990	2014	8760	1
WIIM	31/12/2014	23/03/2015	82	1	2,27495	1963	2014	18615	1

Lampiran 4. Tabulasi Data 2015

Kode	Audit Delay			Laba Rugi	Likuiditas	Umur			Opini Audit
	Lap Keu	Lap Audit	Hari	Kode		Th Berdiri	Th Laporan	Hari	Kode
ARNA	31/12/2015	29/02/2016	60	1	1,020687	1995	2015	7300	1
BAJA	31/12/2015	01/04/2016	92	0	0,857676	1993	2015	8030	1
BTON	31/12/2015	25/04/2016	116	1	4,357603	1993	2015	8030	1
FPNI	31/12/2015	29/02/2016	60	1	0,882235	1987	2015	10220	1
ICBP	31/12/2015	23/03/2016	83	1	2,326008	1982	2015	12045	1
INAF	31/12/2015	25/02/2016	56	1	1,261507	1918	2015	35405	1
IPOL	31/12/2015	23/03/2016	83	1	0,878277	1995	2015	7300	1
ISSP	31/12/2015	19/04/2016	110	1	1,285697	1971	2015	16060	1
MASA	31/12/2015	21/03/2016	81	0	1,285153	1988	2015	9855	1
MBTO	31/12/2015	21/03/2016	81	0	3,134986	1981	2015	12410	1
PTSN	31/12/2015	15/03/2016	75	1	2,637935	1990	2015	9125	1
WIIM	31/12/2015	18/03/2016	78	1	2,89376	1963	2015	18980	1

Lampiran 5. Tabulasi Data 2016

Kode	Audit Delay			Laba Rugi	Likuiditas	Umur			Opini Audit
	Lap Keu	Lap Audit	Hari	Kode		Th Berdiri	Th Laporan	Hari	Kode
ARNA	31/12/2016	08/03/2017	67	1	1,348825	1995	2016	7665	1
BAJA	31/12/2016	01/04/2017	91	1	0,966507	1993	2016	8395	1
BTON	31/12/2016	23/03/2017	82	0	4,219802	1993	2016	8395	1
FPNI	31/12/2016	06/03/2017	65	1	1,003324	1987	2016	10585	1
ICBP	31/12/2016	20/03/2017	79	1	2,406782	1982	2016	12410	1
INAF	31/12/2016	28/02/2017	59	1	1,210768	1918	2016	35770	1
IPOL	31/12/2016	24/03/2017	83	1	0,959129	1995	2016	7665	1
ISSP	31/12/2016	28/04/2017	118	1	1,159443	1971	2016	16425	1
MASA	31/12/2016	27/03/2017	86	0	1,053557	1988	2016	10220	1
MBTO	31/12/2016	20/03/2017	79	1	3,044488	1981	2016	12775	1
PTSN	31/12/2016	27/03/2017	86	1	2,57835	1990	2016	9490	1
WIIM	31/12/2016	27/03/2017	86	0	3,394229	1963	2016	19345	1

Lampiran 6. Tabulasi Data 2017

Kode	Audit Delay			Laba Rugi	Likuiditas	Umur			Opini Audit
	Lap Keu	Lap Audit	Hari	Kode		Th Berdiri	Th Laporan	Hari	Kode
ARNA	31/12/2017	01/03/2018	60	1	1,626246	1995	2017	8030	1
BAJA	31/12/2017	01/04/2018	91	0	0,956697	1993	2017	8760	1
BTON	31/12/2017	22/03/2018	81	1	5,474874	1993	2017	8760	1
FPNI	31/12/2017	06/03/2018	65	0	1,11882	1987	2017	10950	1
ICBP	31/12/2017	16/03/2018	75	1	2,428285	1982	2017	12775	1
INAF	31/12/2017	12/03/2018	71	0	1,042196	1918	2017	36135	1
IPOL	31/12/2017	26/03/2018	85	1	0,974046	1995	2017	8030	1
ISSP	31/12/2017	26/03/2018	85	1	1,505322	1971	2017	16790	1
MASA	31/12/2017	26/03/2018	85	0	0,949838	1988	2017	10585	1
MBTO	31/12/2017	27/03/2018	86	0	2,062987	1981	2017	13140	0
PTSN	31/12/2017	26/03/2018	85	1	2,163702	1990	2017	9855	1
WIIM	31/12/2017	23/03/2018	82	1	5,355859	1963	2017	19710	1

Lampiran 7. Statistik Deskriptif**Descriptive Statistics**

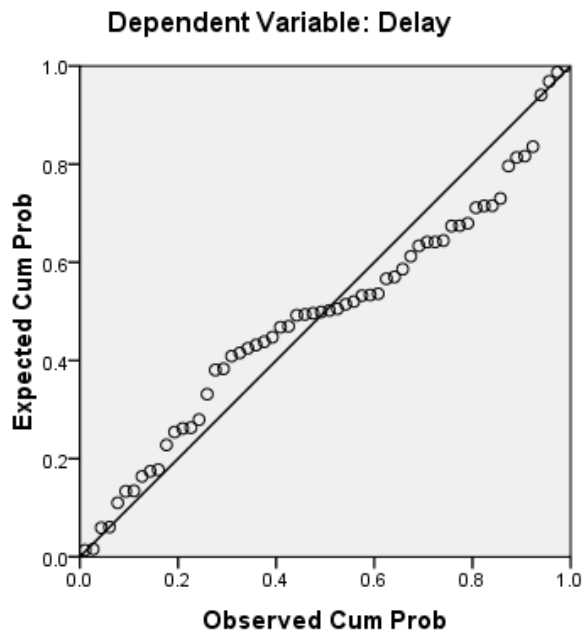
	N	Minimum	Maximum	Mean	Std. Deviation
<i>audit delay</i>	60	49	167	79.05	18.102
laba rugi	60	0	1	.65	.481
tingkat likuiditas	60	1	5	2.00	1.272
umur perusahaan	60	6570	36135	1.29E4	7693.571
opini auditor	60	0	1	.97	.181
Valid N (listwise)	60				

Lampiran 8. Hasil Uji Normalitas

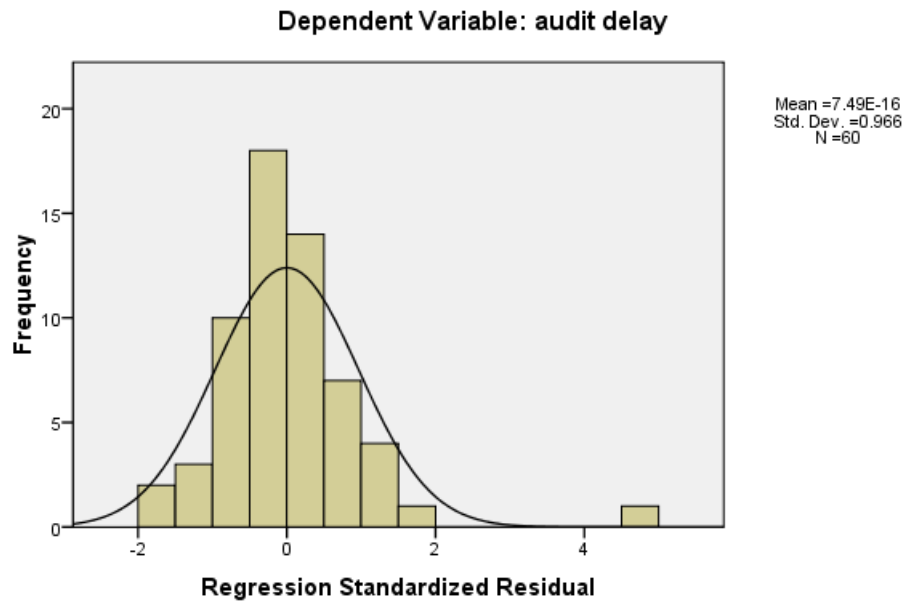
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	16.15035568
Most Extreme Differences	Absolute	.132
	Positive	.132
	Negative	-.082
Kolmogorov-Smirnov Z		1.020
Asymp. Sig. (2-tailed)		.249

a. Test distribution is Normal.

Normal P-P Plot of Regression Standardized Residual

Histogram



Lampiran 9. Hasil Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	91.999	12.727		7.229	.000		
laba rugi	-15.539	4.672	-.413	-3.326	.002	.939	1.065
tingkat likuiditas	2.670	1.745	.188	1.531	.132	.964	1.038
umur perusahaan	.000	.000	-.228	-1.861	.068	.961	1.040
opini auditor	-1.299	12.117	-.013	-.107	.915	.986	1.015

a. Dependent Variable: *audit*

delay

Lampiran 10. Hasil Uji Heteroskedasitas

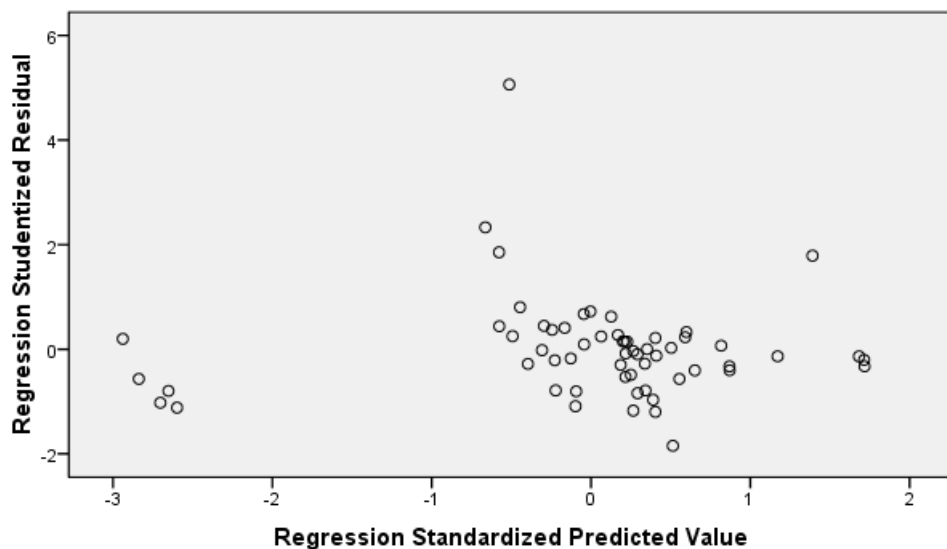
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	84.604	13.712		6.170	.000
	LABARUGI	.518	5.350	.013	.097	.923
	LIKUIDITAS	.014	.019	.104	.766	.447
	UMUR	.000	.000	-.185	-1.374	.175
	OPINIAUDITOR	-2.851	13.069	-.029	-.218	.828

a. Dependent Variable: *audit delay*

Scatterplot

Dependent Variable: audit delay



Lampiran 11. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.452 ^a	.204	.146	16.727	2.007

a. Predictors: (Constant), opini auditor, laba rugi, tingkat likuiditas, umur perusahaan

b. Dependent Variable: *audit delay*

Lampiran 12. Hasil Uji Regresi Linear Berganda

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	UMUR, OPINIAUDIT OR, LIKUIDITAS, LABARUGI ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Delay

Model Summary

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.435 ^a	.190	.131	.195953

a. Predictors: (Constant), umurperusahaan, opini auditor, tingkatlikuiditas, laba rugi

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.494	4	.123	3.216	.019 ^a
	Residual	2.112	55	.038		
	Total	2.606	59			

a. Predictors: (Constant), umurperusahaan, opini auditor, tingkatlikuiditas, laba rugi

b. Dependent Variable: Delay

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.847	.575		8.426	.000
	LABARUGI	-.176	.055	-.403	-3.179	.002
	OPINIAUDITOR	-.052	.142	-.045	-.368	.714
	LIKUIDITAS	.094	.046	.255	2.039	.046
	UMUR	-.087	.058	-.189	-1.518	.135

a. Dependent Variable: Delay