

LAMPIRAN-LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan Sampel Penelitian Subsektor Pertambangan

No	Kode Saham	Nama Emiten	Golongan
1.	ADRO	Adaro Energy Tbk.	Batubara
2.	BYAN	Bayan Resources Tbk.	Batubara
3.	DOID	Delta Dunia Makmur Tbk.	Batubara
4.	HRUM	Haerum Energy Tbk.	Batubara
5.	GEMS	Golden Energy Mines Tbk.	Batubara
6.	ITMG	Indo Tambangraya Megah Tbk.	Batubara
7.	MYOH	Samindo Resources Tbk.	Batubara
8.	PTBA	Tambang Batubara Bukit Asam Tbk.	Batubara
9.	TOBA	Toba Bara Sejahtera Tbk.	Batubara
10.	KKGI	Resources Alam Indonesia Tbk.	Batubara
11.	MBAP	Mitrabara Adiperdana Tbk.	Batubara
12.	DSSA	Dian Swastika Santosa Tbk.	Batubara
13.	RUIS	Radiant Utama Interinsco Tbk	Minyak&gas bumi
14.	MEDC	Medco Energy Internasional Tbk.	Minyak&gas bumi
15.	ELSA	Elnusa Tbk.	Minyak&gas bumi
16.	ANTM	Aneka Tambang Tbk.	Logam&mineral lainnya
17.	TINS	Timah Tbk.	Logam&mineral lainnya
18.	CTTH	Citatah Tbk.	Logam&mineral lainnya
19.	PSAB	J Resources Asia Pasific Tbk.	Logam&mineral lainnya

LAMPIRAN 2

Data variabel

No	Kode	Tahun	Audit delay (Y)	Ukuran Perusahaan (X1)	Profit (X2)	Solva (X3)	Opini Auditor (X4)	K. Auditor (X5)
1.	ADRO	2016	58	25,18	5,22	41,95	1	1
2.	ATNM	2016	59	24,12	0,21	38,59	1	1
3.	BYAN	2016	89	30,02	2,18	77,18	1	1
4.	CTTH	2016	75	27,14	3,39	48,88	1	1
5.	DOID	2016	74	30,19	4,20	85,66	1	0
6.	DSSA	2016	83	31,02	2,90	42,48	0	1
7.	ELSA	2016	39	22,00	7,54	31,33	1	1
8.	GEMS	2016	58	26,83	10,36	33,39	1	1
9.	HRUM	2016	89	29,33	4,34	14,01	1	1
10.	ITMG	2016	54	23,50	10,80	24,92	1	1
11.	KKGI	2016	62	27,90	9,59	14,48	1	0
12.	MBAP	2016	74	28,06	23,29	21,26	0	0
13.	MEDC	2016	91	29,19	5,19	75,24	1	1
14.	MYOH	2016	59	28,30	14,43	27,00	1	1
15.	PSAB	2016	54	27,75	2,60	59,89	0	0
16.	PTBA	2016	66	23,39	10,89	43,19	0	1
17.	RUIS	2016	81	27,60	2,66	63,26	0	0
18.	TINS	2016	59	22,97	2,63	40,79	1	1
19.	TOBA	2016	89	26,57	5,57	43,50	1	1

No	Kode	Tahun	Audit delay (Y)	Ukuran Perusahaan (X1)	Profit (X2)	Solva (X3)	Opini Auditor (X4)	K. Auditor (X5)
1.	ADRO	2017	59	25,23	8,11	39,95	1	1
2.	ATNM	2017	68	24,12	0,45	38,99	1	1
3.	BYAN	2017	85	30,13	38,03	41,98	1	1
4.	CTTH	2017	81	27,22	0,67	54,10	1	0
5.	DOID	2017	60	30,19	4,94	81,26	1	0
6.	DSSA	2017	81	31,26	4,64	46,88	1	1
7.	ELSA	2017	45	22,30	5,16	37,26	1	1
8.	GEMS	2017	58	27,42	20,34	50,51	1	1
9.	HRUM	2017	87	29,47	12,59	13,83	1	1
10.	ITMG	2017	53	23,65	18,59	29,47	1	1
11.	KKGI	2017	59	28,00	12,79	15,64	1	0
12.	MBAP	2017	59	28,42	36,46	23,93	1	0
13.	MEDC	2017	96	29,59	2,55	77,82	1	1
14.	MYOH	2017	80	28,26	9,04	24,63	1	1
15.	PSAB	2017	86	27,87	1,72	62,00	1	0
16.	PTBA	2017	67	24,13	20,68	37,23	1	1
17.	RUIS	2017	85	27,58	2,18	60,35	0	0
18.	TINS	2017	59	23,19	4,23	48,96	1	1
19.	TOBA	2017	87	26,89	11,87	48,81	1	1

No	Kode	Tahun	Audit delay (Y)	Ukuran Perusahaan (X1)	Profit (X2)	Solva (X3)	Opini Auditor (X4)	K. Auditor (X5)
1.	ADRO	2018	59	25,33	6,76	39,06	1	1
2.	ATNM	2018	62	24,22	2,62	40,73	1	1
3.	BYAN	2018	81	30,42	45,55	41,08	1	1
4.	CTTH	2018	84	27,37	11,67	52,61	1	1
5.	DOID	2018	71	30,45	6,38	77,91	1	0
6.	DSSA	2018	80	31,50	3,56	55,31	0	1
7.	ELSA	2018	32	22,45	4,88	41,66	1	1
8.	GEMS	2018	58	27,62	14,33	54,92	1	1
9.	HRUM	2018	86	29,52	8,59	16,98	0	1
10.	ITMG	2018	58	23,74	17,93	32,78	1	1
11.	KKGI	2018	86	28,14	0,49	20,60	0	0
12.	MBAP	2018	74	28,53	28,99	28,42	1	0
13.	MEDC	2018	95	29,64	-0,54	73,58	0	1
14.	MYOH	2018	79	28,39	20,43	24,67	0	1
15.	PSAB	2018	67	27,89	2,08	59,63	1	0
16.	PTBA	2018	65	24,25	21,18	32,69	1	1
17.	RUIS	2018	80	27,62	2,73	59,00	0	0
18.	TINS	2018	65	23,43	3,51	56,86	1	1
19.	TOBA	2018	85	27,29	11,97	57,03	1	1

LAMPIRAN 3

Hasil Output

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	57	22.00	31.50	27.0925	2.58750
X2	57	-.54	45.55	9.7553	9.89113
X3	57	13.83	85.66	44.2372	18.38730
X4	57	0	1	.79	.411
X5	57	0	1	.72	.453
Y	57	32	96	70.82	14.645
Valid N (listwise)	57				

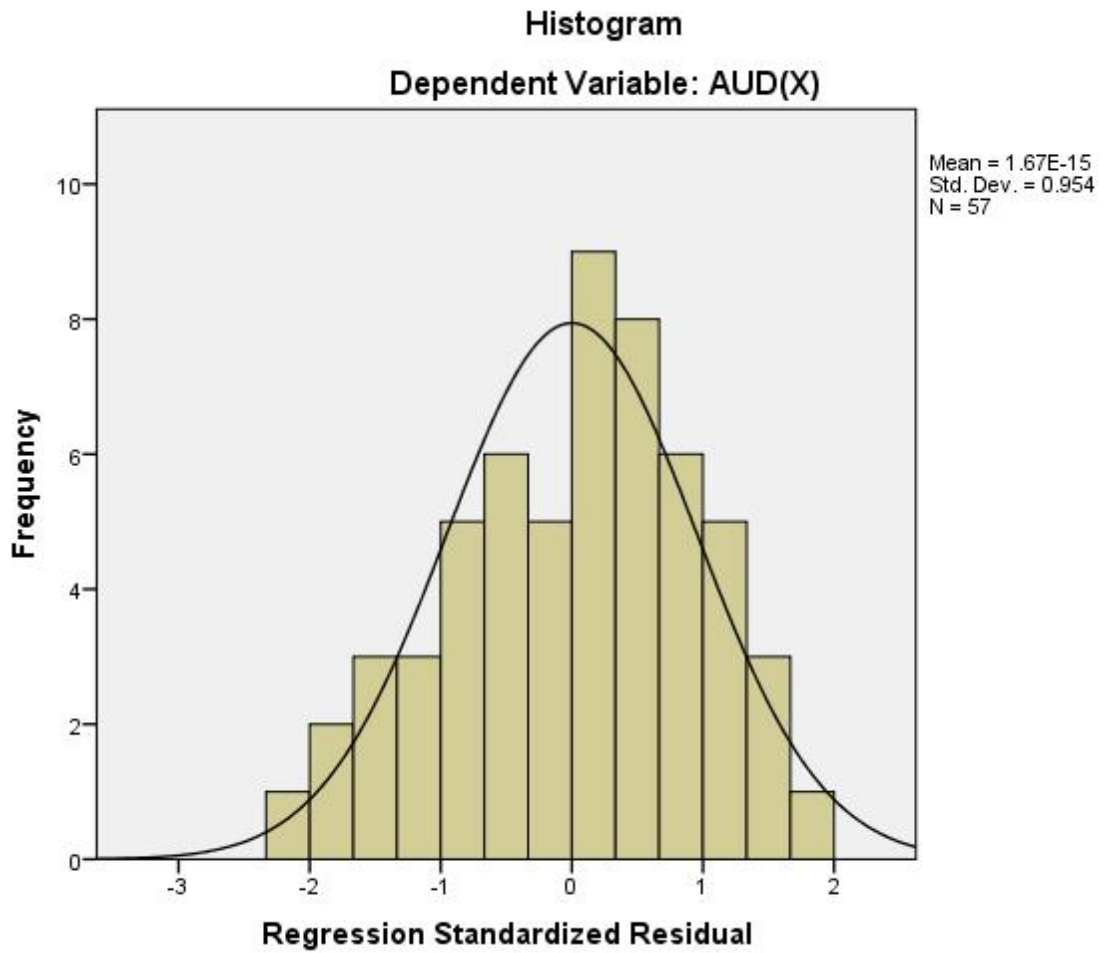
Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	9.99683914
Most Extreme Differences	Absolute	.090
	Positive	.046
	Negative	-.090
Test Statistic		.090

Asymp. Sig. (2-tailed)	.200 ^{c,d}
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- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.



Hasil Uji Multikolinearitas

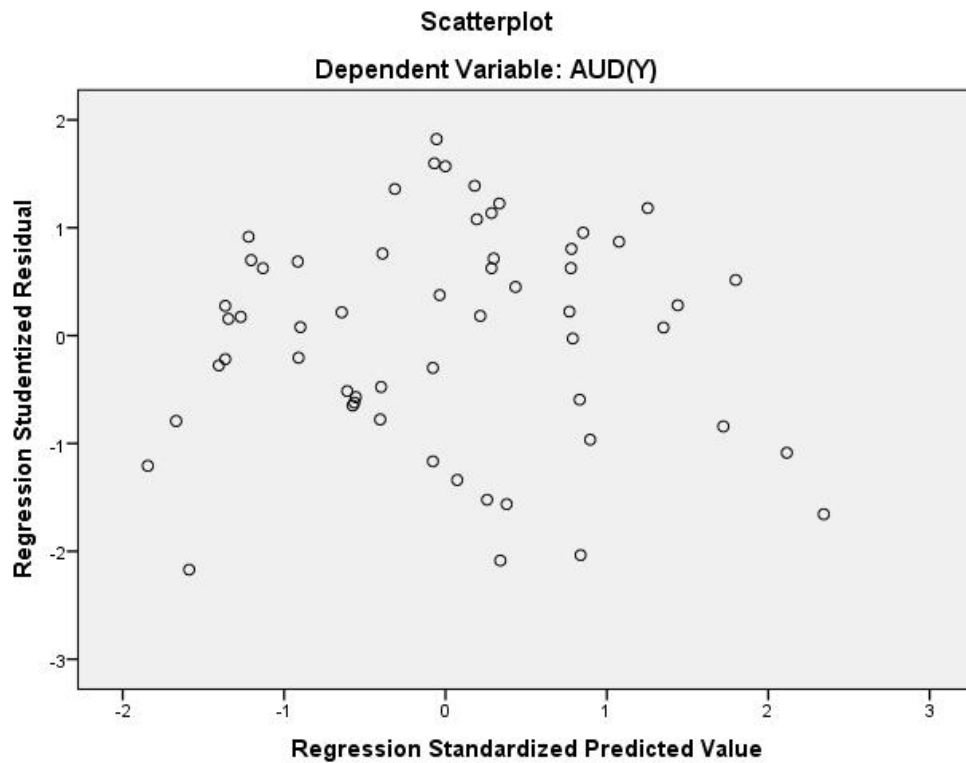
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
SIZE (X1)	.755	1.324
PROFIT(X2)	.762	1.313
SOLVA(X3)	.742	1.349
OPINI (X4)	.843	1.186
FOUR(X5)	.865	1.155

Hasil Uji Hereroskedastisitas (Uji Glejser)

Coefficients^a

Model	Unstandardized Coefficients		Standardize Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.977	9.083		-.108	.915
SIZE (X1)	.272	.325	.127	.836	.407
PROFIT(X2)	-.084	.085	-.151	-.996	.324
SOLVA(X3)	.051	.046	.168	1.095	.279
OPINI (X4)	1.679	1.938	.125	.867	.390
FOUR(X5)	-1.239	1.735	-.101	-.714	.478

a. Dependent Variable: Abs_Res



Hasil Uji Autokolerasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.731 ^a	.534	.488	10.475	1.081

a. Predictors: (Constant), FOUR(X5), PROFIT(X2), OPINI (X4), SIZE (X1), SOLVA(X3)

b. Dependent Variable: AUD(Y)

Hasil Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-38.770	17.376		-2.231	.030
	SIZE (X1)	3.987	.623	.704	6.404	.000
	PROFIT(X2)	-.161	.162	-.108	-.990	.327
	SOLVA(X3)	.050	.088	.063	.568	.572
	OPINI (X4)	-5.105	3.707	-.143	-1.377	.174
	FOUR(X5)	6.882	3.319	.213	2.073	.043

a. Dependent Variable: AUD(Y)

Hasil Uji Signifikan (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6413.785	5	1282.757	11.690	.000 ^b
Residual	5596.460	51	109.735		
Total	12010.246	56			

a. Dependent Variable: AUD(X)

b. Predictors: (Constant), FOUR(Y5), PROFIT(Y2), OPINI (Y4), SIZE (Y1), SOLVA(Y3)

Hasil Uji Koefisien Determinasi (Uji Adjuster R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.731 ^a	.534	.488	10.475	1.081

a. Predictors: (Constant), FOUR(Y5), PROFIT(Y2), OPINI (Y4), SIZE (Y1), SOLVA(Y3)

b. Dependent Variable: AUD(X)

Hasil Hipotesis (Uji T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-38.770	17.376		-2.231	.030
	SIZE (X1)	3.987	.623	.704	6.404	.000
	PROFIT(X2)	-.161	.162	-.108	-.990	.327
	SOLVA(X3)	.050	.088	.063	.568	.572
	OPINI (X4)	-5.105	3.707	-.143	-1.377	.174
	FOUR(X5)	6.882	3.319	.213	2.073	.043

a. Dependent Variable: AUD(Y)

LAMPIRAN 5

Log Bimbingan Skripsi



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Log Bimbingan Skripsi

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No.	Tahap	Tanggal	Keterangan	September 2020
1	2	21-09-2020	Lancar	
2	1	21-09-2020	Lancar	

Keterangan: Tahap 1 (Bab 1-3) dan Tahap 2 (Bab 4-5)