

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ARGO	Argo Pantes Tbk
4	BCIC	Bank Mutiara Tbk
5	BEKS	Bank Pundi Indonesia Tbk d.h Bank Eksekutif Internasional Tbk
6	DPNS	Duta Pertiwi Nusantara
7	ETWA	Eterindo Wahanatama Tbk
8	IKAI	Inti Keramik Alam Asri Industri Tbk
9	IKBI	Sumi Indo Kabel Tbk
10	IMAS	Indomobil Sukses International Tbk
11	INAF	Indofarma Tbk
12	ITMA	Itamaraya Tbk
13	KRAS	Krakatau Steel Tbk
14	MYRX	Hanson International Tbk
15	NIPS	Nipress Tbk
16	PRAS	Prima Alloy Steel Universal Tbk
17	SIAP	Sekawan Intipratama Tbk
18	SIPD	Siearad Produce Tbk
19	SSTM	Sunson Textile Manufacturer Tbk
20	SULI	Sumalindo Lestari Jaya Tbk
21	VOKS	Voksel Electric Tbk

Sumber: Data yang Diolah Peneliti

Lampiran 2

Data Jenis Industri

NO	TAHUN	KODE PERUSAHAAN	INDUSTRY (X1)
1	2010	AISA	1
2	2011	AISA	1
3	2013	AISA	1
4	2014	AKPI	1
5	2013	ARGO	1
6	2015	ARGO	1
7	2013	BCIC	0
8	2015	BEKS	0
9	2011	DPNS	1
10	2014	ETWA	1
11	2010	IKAI	1
12	2011	IKAI	1
13	2012	IKBI	1
14	2010	IMAS	1
15	2011	INAF	1
16	2011	ITMA	1
17	2013	ITMA	1
18	2012	KRAS	1
19	2014	MYRX	1
20	2011	NIPS	1
21	2010	PRAS	1
22	2011	PRAS	1
23	2012	PRAS	1
24	2015	SIAP	1
25	2015	SIPD	1
26	2011	SSTM	1
27	2011	SULI	1
28	2012	SULI	1
29	2014	VOKS	1
30	2015	VOKS	1

Sumber: Data yang Diolah Peneliti

Lampiran 2 (lanjutan)

Data Kompleksitas Operasi Perusahaan

NO	TAHUN	KODE PERUSAHAAN	AP (X2)
1	2010	AISA	1
2	2011	AISA	1
3	2013	AISA	1
4	2014	AKPI	1
5	2013	ARGO	0
6	2015	ARGO	1
7	2013	BCIC	0
8	2015	BEKS	0
9	2011	DPNS	1
10	2014	ETWA	1
11	2010	IKAI	1
12	2011	IKAI	1
13	2012	IKBI	0
14	2010	IMAS	1
15	2011	INAF	1
16	2011	ITMA	0
17	2013	ITMA	0
18	2012	KRAS	1
19	2014	MYRX	1
20	2011	NIPS	0
21	2010	PRAS	0
22	2011	PRAS	0
23	2012	PRAS	0
24	2015	SIAP	1
25	2015	SIPD	1
26	2011	SSTM	0
27	2011	SULI	1
28	2012	SULI	1
29	2014	VOKS	1
30	2015	VOKS	1

Sumber: Data yang Diolah Peneliti

Lampiran 2 (lanjutan)

Data Struktur Kepemilikan Perusahaan

NO	TAHUN	KODE PERUSAHAAN	STRUCTURE (X3)
1	2010	AISA	8,07
2	2011	AISA	4,61
3	2013	AISA	44,29
4	2014	AKPI	34,87
5	2013	ARGO	42,86
6	2015	ARGO	42,94
7	2013	BCIC	78
8	2015	BEKS	7,91
9	2011	DPNS	27,26
10	2014	ETWA	44,1
11	2010	IKAI	18,23
12	2011	IKAI	18,23
13	2012	IKBI	6,84
14	2010	IMAS	6,63
15	2011	INAF	19,29
16	2011	ITMA	5,05
17	2013	ITMA	5,39
18	2012	KRAS	19,99
19	2014	MYRX	83,77
20	2011	NIPS	38,63
21	2010	PRAS	48,85
22	2011	PRAS	48,33
23	2012	PRAS	48,85
24	2015	SIAP	69,9
25	2015	SIPD	42,73
26	2011	SSTM	3
27	2011	SULI	33,48
28	2012	SULI	29,65
29	2014	VOKS	46,54
30	2015	VOKS	46,54

Sumber: Data yang Diolah Peneliti

Lampiran 2 (lanjutan)

Data Efektivitas Komite Audit

NO	TAHUN	KODE PERUSAHAAN	KOMAU(X4)
1	2010	AISA	4
2	2011	AISA	3
3	2013	AISA	3
4	2014	AKPI	3
5	2013	ARGO	4
6	2015	ARGO	27
7	2013	BCIC	22
8	2015	BEKS	9
9	2011	DPNS	3
10	2014	ETWA	4
11	2010	IKAI	4
12	2011	IKAI	4
13	2012	IKBI	4
14	2010	IMAS	5
15	2011	INAF	15
16	2011	ITMA	4
17	2013	ITMA	4
18	2012	KRAS	52
19	2014	MYRX	6
20	2011	NIPS	12
21	2010	PRAS	4
22	2011	PRAS	4
23	2012	PRAS	4
24	2015	SIAP	4
25	2015	SIPD	4
26	2011	SSTM	4
27	2011	SULI	7
28	2012	SULI	9
29	2014	VOKS	6
30	2015	VOKS	6

Sumber: Data yang Diolah Peneliti

Lampiran 2 (lanjutan)

Data Audit Tenure

NO	TAHUN	KODE PERUSAHAAN	TENURE(X5)
1	2010	AISA	1
2	2011	AISA	1
3	2013	AISA	1
4	2014	AKPI	1
5	2013	ARGO	1
6	2015	ARGO	1
7	2013	BCIC	1
8	2015	BEKS	0
9	2011	DPNS	1
10	2014	ETWA	0
11	2010	IKAI	0
12	2011	IKAI	0
13	2012	IKBI	1
14	2010	IMAS	1
15	2011	INAF	0
16	2011	ITMA	0
17	2013	ITMA	0
18	2012	KRAS	0
19	2014	MYRX	0
20	2011	NIPS	0
21	2010	PRAS	0
22	2011	PRAS	0
23	2012	PRAS	0
24	2015	SIAP	0
25	2015	SIPD	1
26	2011	SSTM	0
27	2011	SULI	0
28	2012	SULI	1
29	2014	VOKS	1
30	2015	VOKS	1

Sumber: Data yang Diolah Peneliti

Lampiran 2 (lanjutan)

Data Audit Delay

NO	TAHUN	KODE PERUSAHAAN	JUMLAH HARI AUDIT DELAY(Y)
1	2010	AISA	29
2	2011	AISA	12
3	2013	AISA	15
4	2014	AKPI	9
5	2013	ARGO	11
6	2015	ARGO	18
7	2013	BCIC	8
8	2015	BEKS	28
9	2011	DPNS	19
10	2014	ETWA	30
11	2010	IKAI	14
12	2011	IKAI	44
13	2012	IKBI	45
14	2010	IMAS	25
15	2011	INAF	26
16	2011	ITMA	41
17	2013	ITMA	37
18	2012	KRAS	11
19	2014	MYRX	17
20	2011	NIPS	30
21	2010	PRAS	7
22	2011	PRAS	17
23	2012	PRAS	47
24	2015	SIAP	25
25	2015	SIPD	39
26	2011	SSTM	59
27	2011	SULI	16
28	2012	SULI	18
29	2014	VOKS	15
30	2015	VOKS	7

Sumber: Data yang Diolah Peneliti

Lampiran 3: Hasil Uji Asumsi Klasik dan Hipotesis

1. Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
INDUSTRY	30	0	1	,93	,254
AP	30	0	1	,63	,490
STRUCTURE	30	3,00	83,77	32,4943	22,24889
KOMAU	30	3	52	8,13	10,009
TENURE	30	0	1	,47	,507
DELAY	30	7	59	23,97	13,720
Valid N (listwise)	30				

Sumber: Outpus SPSS 15.0

2. Uji Normalitas

a. Uji Normalitas Uji Beda

Case Processing Summary

Kategori	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
DELAY Sebelum	4	100.0%	0	0.0%	4	100.0%
DELAY Sesudah	4	100.0%	0	0.0%	4	100.0%

Sumber: Outpus SPSS 15.0

Tests of Normality

Kategori	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
DELAY Sebelum	.288	4	.	.839	4	.192
DELAY Sesudah	.333	4	.	.818	4	.138

a. Lilliefors Significance Correction

Sumber: Output SPSS 15.0

b. Uji Normalitas Uji Pengaruh

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	10.65146270
	Absolute	.085
Most Extreme Differences	Positive	.085
	Negative	-.075
Kolmogorov-Smirnov Z		.466
Asymp. Sig. (2-tailed)		.982

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Output SPSS 15.0

3. Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
INDUSTRY	.777	1.288
AP	.734	1.363
1 STRUCTURE	.967	1.035
KOMAU	.905	1.105
TENURE	.875	1.143

a. Dependent Variable: Audit Delay

Sumber: Output SPSS 15.0

4. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.507	6.144		.734	.470
INDUSTRY	6.785	5.770	.251	1.176	.251
AP	-3.767	3.073	-.269	-1.226	.232
STRUCTURE	.027	.059	.087	.456	.652
KOMAU	-.124	.135	-.180	-.913	.370
TENURE	-.688	2.718	-.051	-.253	.802

a. Dependent Variable: AbsUt

Sumber: Output SPSS 15.0

5. Uji Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	1.896 ^a

a. Predictors: (Constant), TENURE, STRUCTURE, KOMAU , INDUSTRY, AP

b. Dependent Variable: AbsUt

Sumber: Output SPSS 15.0

6. Uji Nilai F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2168.811	5	433.762	3.164	.025 ^b
	Residual	3290.156	24	137.090		
	Total	5458.967	29			

a. Dependent Variable: DELAY

b. Predictors: (Constant), TENURE, STRUCTURE, KOMAU , INDUSTRY, AP

Sumber: Outpus SPSS 15.0

7. Uji Adjusted R²

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.630 ^a	.397	.272	11.70854

a. Predictors: (Constant), Audit Tenure, Jenis Industri, Struktur Kepemilikan Perusahaan, Efektivitas Komite Audit, Kompleksitas Operasi Perusahaan

Sumber: Outpus SPSS 15.0

8. Uji nilai *t*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	35.792	10.354		3.457	.002
INDUSTRY	6.169	9.725	.114	.634	.532
AP	-7.164	5.179	-.256	-1.383	.179
STRUCTURE	-.232	.099	-.376	-2.330	.029
KOMAU	-.284	.228	-.207	-1.245	.225
TENURE	-6.874	4.581	-.254	-1.501	.146

a. Dependent Variable: Audit Delay

Sumber: Outpus SPSS 15.0

9. Uji Paired Sample t-Test

Paired Samples Statistics

	Mean	N	Std. Deviation	Std. Error Mean
Pair 1 DELAY Sebelum	30.2500	4	18.42779	9.21389
DELAY Sesudah	17.7500	4	13.14978	6.57489

Sumber: Outpus SPSS 15.0

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	DELAY Sebelum & DELAY Sesudah	4	-.278	.722

Sumber: Outpus SPSS 15.0

Paired Samples Test

		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	DELAY Sebelum - DELAY Sesudah	12.50000	25.43619	12.71810	-27.97466	52.97466	.983	3	.398

Sumber: Outpus SPSS 15.0

