

**LAMPIRAN 1****PERUSAHAAN MANUFAKTUR TAHUN 2013-2015****SAMPEL PERUSAHAAN**

<b>NO</b>	<b>KODE PERUSAHAAN</b>	<b>NAMA PERUSAHAAN</b>
1	ARNA	Arwana Citramulia Tbk
2	ASII	Astra International Tbk
3	AUTO	Astra Otoparts Tbk
4	BATA	Sepatu Bata Tbk
5	BRNA	Berlina Tbk
6	ERTX	Eratex Tbk
7	INAF	Indofarma Tbk
8	INDS	Indospring Tbk
9	ENRU	Toba Pulp Lestari Tbk
10	INTP	Indocement Tunggul Perkasa Tbk
11	JKSW	Jakarta Kyoei Steel Works Tbk
12	JPFA	Japfa Tbk
13	KRAS	Krakatau Steel Tbk
14	NIKL	Latinusa Tbk
15	SCCO	Sucaco Tbk
16	SKLT	Sekar Laut Tbk
17	SMGR	Semen Indonesia Tbk
18	STTP	Siantar Top Tbk
19	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
20	ADES	Akasha Wira International Tbk
21	ADMG	Polychem Indonesia Tbk
22	AISA	Tiga Pilar Sejahtera Food Tbk
23	AKPI	Argha Karya Prima Industry Tbk
24	ALMI	Alumindo Tbk
25	AMFG	Asahimas Flat Glass Tbk
26	ARGO	Argo Pantes Tbk
27	BAJA	Saranacentral Bajatama Tbk
28	BIMA	Primarindo Asia Infrastructure Tbk
29	BTON	Betonjaya Manunggal Tbk
30	BUDI	Budi Strach & Sweetener Tbk
31	CEKA	Wilma Cahaya Indonesia Tbk

32	CPIN	Charoen Pokphan Indonesia Tbk
33	CTBN	Citra Tubindo Tbk
34	DVLA	Darya-Varla Laboratoria Tbk
35	FASW	Fajar Surya Wisesa Tbk
36	FPNI	Lotte Chemical Titan Tbk
37	GDST	Gunawan Dianjaya Steel Tbk
38	GGRM	Gudang Garam Tbk
39	GJTL	Gajah Tunggal Tbk
40	HDTX	Panasia Indo Resources Tbk
41	HMSP	Hm Sampoerna Tbk
42	ICBP	Indofood Cbp Sukses Makmur Tbk
43	IGAR	Champion Pacific Indonesia Tbk
44	IMAS	Indomobil Sukses Internasional Tbk
45	INAI	Indal Aluminium Industry Tbk
46	INDF	Indofood Tbk
47	INDR	Indo-Rama Synthetics Tbk
48	IPOL	Indopoly Swakarsa Industry Tbk
49	JECC	Jembo Cable Company Tbk
50	JPRS	Jaya Pari Steel Tbk
51	KAEF	Kimia Farma Tbk
52	KBLI	Kmi Wire & Cable Tbk
53	KBLM	Kabelindo Murni Tbk
54	KBRI	Kertas Basuki Rachmat Indonesia Tbk
55	KIAS	Keramika Indonesia Assosiasi Tbk
56	KLBF	Kalbe Farma Tbk
57	LION	Lion Metal Works Tbk
58	LMPI	Langgeng Makmur Industry Tbk
59	LMSH	Lionmesh Prima Tbk
60	MLBI	Multi Bintang Indonesia Tbk
61	MLIA	Mulia Industrindo Tbk
62	MYOR	Mayora Indah Tbk
63	PRAS	Prima Alloy Steel Universal Tbk
64	PTSN	Sat Nusapersada Tbk
65	PYFA	Pyridam Farma Tbk
66	RMBA	Bantoel Internasional Investama Tbk
67	ROTI	Nippon Indosari Corpindo Tbk
68	SKBM	Sekar Bumi Tbk

69	SMSM	Selamat Sempurna Tbk
70	SSTM	Sunson Textile Manufacturer Tbk
71	TCID	Mandom Indonesia Tbk
72	TIRT	Tirta Mahakam Resources Tbk
73	TOTO	Surya Toto Indonesia Tbk
74	TRST	Trias Sentosa Tbk
75	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
76	UNIC	Unggul Indah Cahaya Tbk
77	YPAS	Yanaprima Hastapersada Tbk

LAMPIRAN 2

NO	KODE PERUSAHAAN	TAHUN PENELITIAN	KWPK	UKURAN K.A		INDEPENDENSI K.A		KOMPETENSI K.A		FREKUENSI RAPAT K.A		OPINI AUDIT	
				x1		x2		x3		x4		x5	
1	ARNA	2013	1	4		3		4		11		1	
		2014	1	4		3		2		12		1	
		2015	1	4		3		2		12		1	
2	ASII	2013	1	4		2		2		5		1	
		2014	1	4		2		2		7		1	
		2015	1	4		2		4		9		1	
3	AUTO	2013	1	3		3		2		6		1	
		2014	1	3		3		2		6		1	
		2015	1	3		2		3		6		1	
4	BATA	2013	1	3		3		4		5		1	
		2014	1	3		3		2		5		1	
		2015	1	3		3		2		6		1	
5	BRNA	2013	0	2		2		1		4		1	
		2014	1	4		2		3		4		1	
		2015	1	3		2		2		4		1	
6	ERTX	2013	1	3		3		3		4		1	
		2014	1	3		3		3		4		1	
		2015	1	3		3		3		4		1	
7	INAF	2013	1	4		2		2		20		1	
		2014	1	4		3		2		16		1	
		2015	1	3		2		2		18		1	
8	INDS	2013	1	3		2		2		5		1	
		2014	1	3		2		2		5		1	
		2015	1	3		2		2		5		1	
9	INRU	2013	1	3		2		2		2		1	
		2014	1	3		2		2		2		1	
		2015	1	3		2		2		2		1	
10	INTP	2013	1	3		2		4		4		1	
		2014	1	3		2		4		4		1	
		2015	1	4		2		4		4		1	

11	JKSW	2013	0	3	2	1	6	1
		2014	0	3	2	1	2	1
		2015	1	3	2	2	6	1
12	JPFA	2013	0	2	2	1	4	1
		2014	1	3	2	2	4	1
		2015	1	3	2	2	4	1
13	KRAS	2013	1	4	2	4	21	1
		2014	1	4	2	4	21	1
		2015	1	4	2	4	20	1
14	NIKL	2013	1	4	3	2	7	1
		2014	1	6	3	2	7	1
		2015	1	3	3	2	7	1
15	SCCO	2013	1	6	3	2	26	1
		2014	1	3	3	2	4	1
		2015	1	6	3	3	4	1
16	SKLT	2013	0	2	3	2	2	1
		2014	0	2	3	3	2	1
		2015	0	2	3	1	2	1
17	SMGR	2013	1	6	3	3	12	1
		2014	1	5	3	3	26	1
		2015	1	4	3	3	26	1
18	STTP	2013	1	3	2	2	5	1
		2014	1	3	2	2	4	1
		2015	1	3	2	1	4	1
19	TKIM	2013	1	6	2	3	14	1
		2014	1	3	3	2	9	1
		2015	1	6	3	2	9	1
20	ADES	2013	1	5	2	2	4	1
		2014	1	6	2	2	4	1
		2015	1	4	2	3	4	1

21	ADMG	2013	1	6	2	3	32	1
		2014	1	3	2	2	4	1
		2015	1	6	2	2	4	1
22	AISA	2013	0	2	2	2	3	1
		2014	1	4	3	2	28	1
		2015	0	4	3	2	4	1
23	AKPI	2013	1	3	3	3	4	1
		2014	0	3	3	3	3	1
		2015	1	3	3	3	3	1
24	ALMI	2013	1	6	3	2	4	1
		2014	1	3	3	2	4	1
		2015	1	3	3	2	4	1
25	AMFG	2013	1	4	3	1	11	1
		2014	1	4	3	1	14	1
		2015	1	4	3	1	15	1
26	ARGO	2013	0	3	2	2	4	0
		2014	1	3	2	2	4	1
		2015	1	3	2	2	4	1
27	BAJA	2013	1	3	3	3	4	1
		2014	1	3	3	3	4	0
		2015	1	3	3	3	6	1
28	BIMA	2013	1	3	2	2	8	0
		2014	1	3	2	2	8	1
		2015	1	3	2	2	8	1
29	BTON	2013	1	3	3	3	5	1
		2014	1	6	3	3	5	1
		2015	1	3	3	3	5	1
30	BUDI	2013	1	3	3	3	4	1
		2014	1	5	3	3	4	1
		2015	1	3	3	3	4	1

31	CEKA	2013	1	3	3	2	5	1
		2014	1	6	3	2	5	1
		2015	1	3	3	2	5	0
32	CPIN	2013	1	5	3	2	36	1
		2014	1	5	3	2	32	1
		2015	1	5	3	2	32	1
33	CTBN	2013	1	3	3	3	5	1
		2014	1	3	3	3	34	1
		2015	1	3	3	3	4	1
34	DVLA	2013	1	4	2	2	30	1
		2014	1	4	2	2	28	1
		2015	1	4	2	2	4	1
35	FASW	2013	1	3	2	3	14	1
		2014	1	3	2	3	14	1
		2015	1	3	2	3	14	1
36	FPNI	2013	1	2	1	1	4	1
		2014	1	3	2	2	4	1
		2015	1	3	2	2	4	1
37	GDST	2013	1	3	3	2	19	1
		2014	1	3	3	2	5	1
		2015	1	3	3	2	5	1
38	GGRM	2013	1	3	3	2	6	1
		2014	1	3	3	2	6	1
		2015	1	3	2	2	6	1
39	GJTL	2013	1	3	3	3	12	1
		2014	1	3	3	3	11	1
		2015	1	3	3	3	11	1
40	HDTX	2013	1	3	2	3	19	1
		2014	1	3	2	3	13	1
		2015	1	3	2	3	13	1

41	HMSP	2013	1	3	2	2	9	1
		2014	1	3	2	2	8	1
		2015	1	3	2	2	8	1
42	ICBP	2013	1	3	3	3	19	1
		2014	1	3	3	3	6	1
		2015	1	3	3	3	4	1
43	IGAR	2013	1	3	3	2	4	1
		2014	1	3	3	2	4	1
		2015	1	3	3	2	19	1
44	IMAS	2013	1	3	3	3	5	1
		2014	1	3	3	3	6	1
		2015	1	3	3	3	6	1
45	INAI	2013	1	3	2	2	12	1
		2014	1	3	2	2	12	1
		2015	1	3	2	2	4	1
46	INDF	2013	1	3	3	2	4	1
		2014	1	3	3	2	4	1
		2015	1	3	3	3	6	1
47	INDR	2013	1	3	2	3	4	1
		2014	1	3	2	3	4	1
		2015	1	3	2	3	19	1
48	IPOL	2013	1	3	2	3	5	1
		2014	1	3	2	3	5	1
		2015	1	3	2	3	4	1
49	JECC	2013	1	3	2	2	18	1
		2014	1	3	2	2	17	1
		2015	1	3	2	2	14	1
50	JPRS	2013	1	3	3	3	12	1
		2014	1	3	3	3	12	1
		2015	1	3	3	3	12	1



51	KAEF	2013	1	3	2	2	4	1
		2014	1	3	2	2	4	1
		2015	1	3	2	2	4	1
52	KBLI	2013	1	3	2	3	12	1
		2014	1	3	2	3	36	1
		2015	1	3	2	3	4	1
53	KBLM	2013	1	3	2	1	6	1
		2014	1	3	2	1	4	1
		2015	1	3	2	2	19	1
54	KBRI	2013	1	3	2	3	5	1
		2014	1	3	2	3	12	1
		2015	1	3	2	3	11	1
55	KIAS	2013	1	3	2	3	11	1
		2014	1	3	2	3	19	1
		2015	1	3	2	3	13	1
56	KLBF	2013	1	3	2	1	13	1
		2014	1	3	2	2	4	1
		2015	1	3	2	2	4	1
57	LION	2013	1	3	2	3	12	1
		2014	1	3	2	3	3	1
		2015	1	3	2	3	4	1
58	LMPI	2013	1	3	2	3	6	1
		2014	1	3	2	3	12	1
		2015	1	3	2	3	12	1
59	LMSH	2013	1	3	2	3	3	1
		2014	1	3	2	3	12	1
		2015	1	3	2	3	11	1
60	MLBI	2013	1	3	2	2	11	1
		2014	1	3	2	2	19	1
		2015	1	6	2	2	13	1

61	MLIA	2013	1	3	2	3	13	1
		2014	1	3	2	3	12	1
		2015	1	3	2	3	12	1
62	MYOR	2013	1	3	3	2	4	1
		2014	1	6	3	2	5	1
		2015	1	3	3	2	7	1
63	PRAS	2013	1	3	2	2	12	1
		2014	1	3	2	2	4	1
		2015	1	3	2	2	4	1
64	PTSN	2013	1	3	2	3	36	1
		2014	1	3	2	3	32	1
		2015	1	3	2	3	32	1
65	PYFA	2013	1	3	2	3	4	1
		2014	1	3	2	3	4	1
		2015	1	3	2	3	12	1
66	RMBA	2013	1	3	2	2	36	1
		2014	1	3	2	2	32	1
		2015	1	3	2	2	32	1
67	ROTI	2013	1	3	2	2	4	1
		2014	1	3	2	2	4	1
		2015	1	3	2	3	4	1
68	SKBM	2013	1	3	2	1	12	1
		2014	1	3	2	1	4	1
		2015	1	3	2	1	14	1
69	SMSM	2013	1	3	2	2	4	1
		2014	1	3	2	2	4	1
		2015	1	3	2	2	14	1
70	SSTM	2013	1	3	2	3	4	1
		2014	1	3	2	3	4	1
		2015	1	3	2	3	4	1

71	TCID	2013	1	4	2	1	14	1
		2014	1	4	2	1	14	1
		2015	1	4	3	2	14	1
72	TIRT	2013	1	3	2	2	36	1
		2014	1	3	2	2	4	1
		2015	1	3	2	3	4	1
73	TOTO	2013	1	3	2	3	12	1
		2014	1	3	3	3	12	1
		2015	1	6	3	3	12	1
74	TRST	2013	1	3	2	3	6	1
		2014	1	3	2	3	6	1
		2015	1	3	2	3	6	1
75	ULTJ	2013	1	3	2	2	14	1
		2014	1	6	2	2	3	1
		2015	1	3	2	2	36	1
76	UNIC	2013	1	3	2	3	6	1
		2014	1	3	2	3	6	1
		2015	1	3	2	2	6	1
77	YPAS	2013	1	3	2	2	14	1
		2014	1	3	2	2	4	1
		2015	1	3	2	2	4	1

LAMPIRAN 3

PROSEDUR PEMILIHAN SAMPEL

No	Keterangan	Tahun		
		2013	2014	2015
1.	Perusahaan Manufaktur yang terdaftar di BEI.	133	141	143
2.	Perusahaan delisting selama periode tahun 2013-2015.	(27)	(14)	(9)
3.	Perusahaan manufaktur yang tidak memiliki data keuangan lengkap untuk pengukuran semua variabel selama tahun 2013-2015.	(29)	(50)	(57)
	<b>Jumlah observasi</b>	<b>77</b>	<b>77</b>	<b>77</b>

DESKRIPSI OBJEK PENELITIAN

**Distribusi Perusahaan Berdasarkan Ketepatan Waktu Pelaporan Keuangan**

**Ketepatan Waktu Pelaporan Keuangan**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Terlambat	11	4.8	4.8	4.8
	Tepat Waktu	220	95.2	95.2	100.0
	Total	231	100.0	100.0	

## DESKRIPTIF STATISTIK

### Statistik Deskriptif Variabel Penelitian

	N	Minimum	Maximum	Mean	Median	Std. Deviation
Ketepatan Waktu Pelaporan Keuangan	231	0	1	.95	1.00	.213
Ukuran Komite Audit	231	2	6	3.35	3.00	.871
Independensi Komite Audit	231	1	3	2.36	2.00	.490
Kompetensi Komite Audit	231	1	4	2.40	2.00	.690
Frekuensi Rapat Komite Audit	231	2	36	9.77	6.00	8.305
Opini Audit	231	0	1	.98	1.00	.131
Valid N (listwise)	231					

### Deskripsi Data Opini Akuntan Publik

#### Opini Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <b>Selain Unqualified opinion dan unqualified opinion with explanatory language</b>	4	1.7	1.7	1.7
<b>Unqualified opinion dan unqualified opinion with explanatory language</b>	227	98.3	98.3	100.0
Total	231	100.0	100.0	

MENILAI KELAYAKAN MODEL REGRESI (*Goodness of fit test*)

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	7.869	8	.446

MENILAI KESELURUHAN MODEL (*Overall Model Fit*)

**Overall Model Fit**

Iteration	-2 Log Likelihood
Step 0	88.447
Step 1	49.840

**Iteration History<sup>a,b,c</sup>**

		-2 Log likelihood	Coefficients
Iteration			Constant
Step 0	1	109.864	1.810
	2	90.511	2.579
	3	88.496	2.928
	4	88.447	2.994
	5	88.447	2.996
	6	88.447	2.996

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	49.840	5	.000
	Block	49.840	5	.000
	Model	49.840	5	.000

### Overall Percentage

Block	Nilai Overall Percentage
Block 0	95.2
Block 1	98.3

### Classification Table<sup>a,b</sup>

Observed		Predicted			
		Ketepatan Waktu Pelaporan		Percentage Correct	
		Terlambat	Tepat Waktu		
Step 0	Ketepatan Waktu Pelaporan	Terlambat	0	11	.0
		Tepat Waktu	0	220	100.0
Overall Percentage					95.2

### Classification Table<sup>a</sup>

Observed		Predicted			
		Ketepatan Waktu Pelaporan		Percentage Correct	
		Terlambat	Tepat Waktu		
Step 1	Ketepatan Waktu Pelaporan	Terlambat	7	4	63.6
		Tepat Waktu	0	220	100.0
Overall Percentage					98.3

### MENILAI KOEFISIEN REGRESI

**Tabel Uji Koefisien Regresi**

		B	Sig.	Hasil
Step	Ukuran Komite Audit	2.389	.035	Signifikan
1(a)	Independensi Komite Audit	-1.921	.067	Tidak Signifikan
	Kompetensi Komite Audit	2.316	.017	Signifikan
	Frekuensi Rapat Komite Audit	1.238	.014	Signifikan
	Opini Audit	2.731	.057	Tidak Signifikan
	Constant	-12.85	.003	

