

LAMPIRAN

LAMPIRAN 1
DAFTAR NAMA PERUSAHAAN

TAHUN	NAMA PERUSAHAAN	
2015	INTP	Indocement Tunggul Prakasa Tbk
2015	ARNA	Arwana Citra Mulia Tbk
2015	KIAS	Keramik Indonesia Assosiasi Tbk
2015	BAJA	Saranacentral Bajatama Tbk
2015	CTBN	Citra Turbindo Tbk
2015	KRAS	Krakatau Steel (Persero) Tbk
2015	BUDI	Budi Startch and Sweetener Tbk/Budi Acid Jaya Tbk
2015	FPNI	Lotte Chemical Titan Tbk/Titan Kimia Nusantara Tbk/Fatra Polindo Nusa Industri Tbk
2015	IGAR	Champion Pasific Indonesia Tbk/ Kageo Igar Jaya Tbk
2015	IMPC	Impack Pratama Industri Tbk
2015	IPOL	Indopoly Swakarsa Industry Tbk
2015	CPIN	Charoen Pokphand Indonesia Tbk
2015	TIRT	Tirta Mahakam Resources Tbk
2015	KBRI	Kertas Basuki Rachmat Indonesia Tbk
2015	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
2015	ASII	Astra International Tbk
2015	AUTO	Astra Otoparts Tbk
2015	BOLT	Garuda Metalindo Tbk
2015	IMAS	Indomibil Sukses Internasional Tbk
2015	INDS	Indospring Tbk
2015	SMSM	Selamat Sempurna Tbk
2015	HDTX	Panasia Indo Resources Tbk
2015	JECC	Jembo Cable Company Tbk
2015	AISA	Tiga Pilar Sejahtera Food Tbk, PT
2015	DLTA	Delta Djakarta Tbk, PT
2015	INDF	Indofood Sukses Makmur Tbk, PT
2015	ROTI	Nippon Indosari Corporindo Tbk, PT
2015	HMSP	Handjaya Mandala Sampoerna Tbk
2015	WIIM	Wismilak Inti Makmur Tbk
2015	DVLA	Darya Varia Laboratoria Tbk
2015	KAEF	Kimia Farma (Persero) Tbk
2015	MRAT	Mustika Ratu Tbk
2015	UNVR	Unilever Indonesia Tbk
2015	CINT	Chitose International Tbk, PT
2016	INTP	Indocement Tunggul Prakasa Tbk

2016	ARNA	Arwana Citra Mulia Tbk
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2017	MRAT	Mustika Ratu Tbk
2017	UNVR	Unilever Indonesia Tbk
2017	CINT	Chitose International Tbk, PT

LAMPIRAN 2**HASIL INPUT DATA SELURUH VARIABEL**

TAHUN	NAMA PERUSAHAAN		KWPK	DELAY	OA	AI	PROFT
2015	INTP	Indocement Tunggal Prakasa Tbk	1	70	1	4	0,16
2015	ARNA	Arwana Citra Mulia Tbk	1	60	1	12	0,05
2015	KIAS	Keramik Indonesia Assosiasi Tbk	1	75	1	13	-0,08
2015	BAJA	Saranacentral Bajatama Tbk	1	78	1	6	-0,01
2015	CTBN	Citra Turbindo Tbk	1	81	1	4	0,04
2015	KRAS	Krakatau Steel (Persero) Tbk	1	60	1	20	-0,09
2015	BUDI	Budi Startch and Sweetener Tbk/Budi Acid Jaya Tbk	1	81	1	4	0,01
2015	FPNI	Lotte Chemical Titan Tbk/Titan Kimia Nusantara Tbk/Fatra Polindo Nusa Industri Tbk	1	60	1	4	0,01
2015	IGAR	Champion Pasific Indonesia Tbk/ Kageo Igar Jaya Tbk	1	50	1	4	0,13
2015	IMPC	Impack Pratama Industri Tbk	1	88	1	4	0,08
2015	IPOL	Indopoly Swakarsa Industry Tbk	1	83	1	4	0,01
2015	CPIN	Charoen Pokphand Indonesia Tbk	1	89	1	32	0,07
2015	TIRT	Tirta Mahakam Resources Tbk	1	83	1	4	0,00
2015	KBRI	Kertas Basuki Rachmat Indonesia Tbk	1	88	1	4	-0,11
2015	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	1	84	1	5	0,00
2015	ASII	Astra International Tbk	1	56	1	9	0,06
2015	AUTO	Astra Otoparts Tbk	1	51	1	6	0,02

2015	BOLT	Garuda Metalindo Tbk	1	67	1	9	0,11
2015	IMAS	Indomobil Sukses Internasional Tbk	1	84	1	6	0,00
2015	INDS	Indospring Tbk	1	88	1	5	0,00
2015	SMSM	Selamat Sempurna Tbk	1	89	1	4	0,21
2015	HDTX	Panasia Indo Resources Tbk	1	75	1	5	-0,07
2015	JECC	Jembo Cable Company Tbk	1	84	1	14	0,00
2015	AISA	Tiga Pilar Sejahtera Food Tbk, PT	0	97	1	4	0,04
2015	DLTA	Delta Djakarta Tbk, PT	1	89	1	3	0,18
2015	INDF	Indofood Sukses Makmur Tbk, PT	1	83	1	6	0,04
2015	ROTI	Nippon Indosari Corporindo Tbk, PT	1	84	1	4	0,10
2015	HMSP	Handjaya Mandala Sampoerna Tbk	1	61	1	8	0,27
2015	WIIM	Wismilak Inti Makmur Tbk	1	78	1	4	0,10
2015	DVLA	Darya Varia Laboratoria Tbk	1	68	1	4	0,08
2015	KAEF	Kimia Farma (Persero) Tbk	1	54	1	12	0,08
2015	MRAT	Mustika Ratu Tbk	1	89	1	3	0,00
2015	UNVR	Unilever Indonesia Tbk	1	90	1	4	0,37
2015	CINT	Chitose International Tbk, PT	1	74	1	9	0,08
2016	INTP	Indocement Tunggal Prakasa Tbk	1	72	1	4	0,13
2016	ARNA	Arwana Citra Mulia Tbk	1	67	1	24	0,06
2016	KIAS	Keramik Indonesia Assosiasi Tbk	0	89	1	6	-0,14
2016	BAJA	Saranacentral Bajatama Tbk	1	74	1	6	0,04
2016	CTBN	Citra Turbindo Tbk	1	80	1	4	-0,01
2016	KRAS	Krakatau Steel (Persero) Tbk	1	58	1	15	-0,05

2016	BUDI	Budi Startch and Sweetener Tbk/Budi Acid Jaya Tbk	1	79	1	4	0,01
2016	FPNI	Lotte Chemical Titan Tbk/Titan Kimia Nusantara Tbk/Fatra Polindo Nusa Industri Tbk	1	65	1	5	0,01
2016	IGAR	Champion Pasific Indonesia Tbk/ Kageo Igar Jaya Tbk	1	48	1	4	0,16
2016	IMPC	Impack Pratama Industri Tbk	0	83	1	4	0,06
2016	IPOL	Indopoly Swakarsa Industry Tbk	1	83	1	4	0,02
2016	CPIN	Charoen Pokphand Indonesia Tbk	1	88	1	31	0,09
2016	TIRT	Tirta Mahakam Resources Tbk	0	82	1	4	0,04
2016	KBRI	Kertas Basuki Rachmat Indonesia Tbk	1	89	1	4	-0,08
2016	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	1	83	1	6	0,00
2016	ASII	Astra International Tbk	1	58	1	7	0,07
2016	AUTO	Astra Otoparts Tbk	1	51	1	7	0,03
2016	BOLT	Garuda Metalindo Tbk	1	45	1	11	0,09
2016	IMAS	Indomobil Sukses Internasional Tbk	1	82	1	5	-0,01
2016	INDS	Indospring Tbk	1	83	1	2	0,02
2016	SMSM	Selamat Sempurna Tbk	1	88	1	5	0,22
2016	HDTX	Panasia Indo Resources Tbk	1	76	1	5	-0,08
2016	JECC	Jembo Cable Company Tbk	1	86	1	16	0,08
2016	AISA	Tiga Pilar Sejahtera Food Tbk, PT	0	116	1	4	0,08
2016	DLTA	Delta Djakarta Tbk, PT	0	83	1	4	0,21
2016	INDF	Indofood Sukses Makmur Tbk, PT	1	79	1	8	0,06
2016	ROTI	Nippon Indosari Corporindo Tbk, PT	1	67	1	4	0,10

2016	HMSP	Handjaya Mandala Sampoerna Tbk	1	65	1	5	0,30
2016	WIIM	Wismilak Inti Makmur Tbk	1	86	1	4	0,08
2016	DVLA	Darya Varia Laboratoria Tbk	1	68	1	4	0,10
2016	KAEF	Kimia Farma (Persero) Tbk	1	54	1	12	0,06
2016	MRAT	Mustika Ratu Tbk	1	83	1	8	-0,01
2016	UNVR	Unilever Indonesia Tbk	1	76	1	4	0,38
2016	CINT	Chitose International Tbk, PT	1	81	1	4	0,05
2017	INTP	Indocement Tunggal Prakasa Tbk	1	74	1	4	0,06
2017	ARNA	Arwana Citra Mulia Tbk	1	60	1	11	0,08
2017	KIAS	Keramik Indonesia Assosiasi Tbk	0	87		6	-0,05
2017	BAJA	Saranacentral Bajatama Tbk	1	71	1	6	-0,02
2017	CTBN	Citra Turbindo Tbk	0	86	1	4	-0,08
2017	KRAS	Krakatau Steel (Persero) Tbk	1	68	1	15	-0,02
2017	BUDI	Budi Startch and Sweetener Tbk/Budi Acid Jaya Tbk	1	78	1	4	0,02
2017	FPNI	Lotte Chemical Titan Tbk/Titan Kimia Nusantara Tbk/Fatra Polindo Nusa Industri Tbk	1	64	1	3	-0,01
2017	IGAR	Champion Pasific Indonesia Tbk/ Kageo Igar Jaya Tbk	0	78	1	4	0,14
2017	IMPC	Impack Pratama Industri Tbk	1	81	1	4	0,04
2017	IPOL	Indopoly Swakarsa Industry Tbk	0	85	1	3	0,01
2017	CPIN	Charoen Pokphand Indonesia Tbk	1	86	1	32	0,10
2017	TIRT	Tirta Mahakam Resources Tbk	0	80	1	4	0,00
2017	KBRI	Kertas Basuki Rachmat Indonesia Tbk	0	82	0	4	-0,11

2017	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	1	81	1	6	0,01
2017	ASII	Astra International Tbk	1	58	1	7	0,08
2017	AUTO	Astra Otoparts Tbk	1	51	1	7	0,04
2017	BOLT	Garuda Metalindo Tbk	1	61	1	6	0,08
2017	IMAS	Indomobil Sukses Internasional Tbk	1	81	1	5	0,00
2017	INDS	Indospring Tbk	1	85	1	2	0,05
2017	SMSM	Selamat Sempurna Tbk	1	85	1	7	0,23
2017	HDTX	Panasia Indo Resources Tbk	1	80	0	4	-0,21
2017	JECC	Jembo Cable Company Tbk	0	86	1	16	0,04
2017	AISA	Tiga Pilar Sejahtera Food Tbk, PT	0	180	1	4	-0,10
2017	DLTA	Delta Djakarta Tbk, PT	1	85	1	4	0,21
2017	INDF	Indofood Sukses Makmur Tbk, PT	1	75	1	7	0,06
2017	ROTI	Nippon Indosari Corporindo Tbk, PT	1	85	1	8	0,03
2017	HMSP	Handjaya Mandala Sampoerna Tbk	1	65	1	4	0,29
2017	WIIM	Wismilak Inti Makmur Tbk	1	81	1	4	0,03
2017	DVLA	Darya Varia Laboratoria Tbk	0	68	1	4	0,10
2017	KAEF	Kimia Farma (Persero) Tbk	1	50	1	12	0,05
2017	MRAT	Mustika Ratu Tbk	1	79	1	6	0,00
2017	UNVR	Unilever Indonesia Tbk	1	57	1	4	0,37
2017	CINT	Chitose International Tbk, PT	1	79	1	12	0,06

LAMPIRAN 3

Tabel 4.1

PROSES SELEKSI DATA

No	Keterangan	Jumlah
1	Merupakan perusahaan yang <i>listing</i> di BEI	149 perusahaan
2	Memiliki data tanggal penyerahan laporan keuangan auditan	(90 perusahaan)
3	Menerbitkan laporan keuangan tahun 2015-2017	(9 perusahaan)
4	Memiliki data terkait penelitian, yaitu opini audit, auditor internal dan profitabilitas	(16 perusahaan)
Jumlah data		34 perusahaan
Jumlah sampel yang dapat diolah		102 perusahaan

Sumber : Data diolah peneliti

LAMPIRAN 4
HASIL OLAH DATA

Tabel 4.2
Hasil Uji Analisis Deskriptif
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ketepatan Waktu	102	,00	1,00	,8529	,35591
Opini Audit	102	,00	1,00	,9804	,13933
Audit Delay	102	45,00	180,00	76,5686	16,38190
Auditor Internal	102	2,00	32,00	7,0588	5,79317
Profitabilitas	102	-,21	,38	,0558	,10340
Valid N (listwise)	102				

Tabel 4.3
Overall Model Fit

Iteration	-2 Log Likelihood
Block number 0	85,185
Block number 1	64,486

Sumber : Hasil olah data

Iteration History(a,b,c)

Iteration	-2 Log likelihood	Coefficients
	Constant	Constant
Step 0 1	86,846	1,412
2	85,201	1,722
3	85,185	1,757
4	85,185	1,758

Iteration History(a,b,c,d)

Iteration	-2 Log likelihood	Coefficients				
	Constant	OA	DELAY	AI	PROFT	Constant
Step 1 1	74,416	2,634	1,025	-,032	,026	,861
2	67,020	5,048	1,158	-,062	,053	1,606
3	64,818	7,867	1,134	-,096	,072	2,196
4	64,496	9,494	1,161	-,116	,078	2,398
5	64,486	9,853	1,171	-,121	,079	2,428
6	64,486	9,866	1,171	-,121	,079	2,429
7	64,486	9,866	1,171	-,121	,079	2,429

Tabel 4.4
Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	6,651	8	,575

Tabel 4.5
Model Summary

Step	-2 Log Likelihood	Cox & Snell R Square	Nagelkerke R Square
1	64,486	0,184	0,324

Tabel 4.6
Hasil Uji Hipotesis
Variables in the Equation

	B	S.E.		Wald		df	Sig.	Exp(B)		95,0% C.I.for EXP(B)	
		Lower	Upper	Lower	Upper			Lower	Upper	Lower	Upper
Step 1(a)	OA	1,171	1,611	,528	1	,467	3,226	,137	75,901		
	DELAY	-,121	,048	6,307	1	,012	,886	,806	,974		
	AI	,079	,082	,920	1	,337	1,082	,921	1,272		
	PROFT	2,429	3,384	,515	1	,473	11,342	,015	8614,593		
	Constant	9,866	4,218	5,471	1	,019	19263,229				

a Variable(s) entered on step 1: OA, DELAY, AI, PROFT.