



**LAMPIRAN 1**  
**Data Sampel**

## Daftar Nama Perusahaan *Property dan Real Estate* yang Terdaftar di Bursa

### Efek Indonesia periode 2012-2017

No.	Nama perusahaan	Kode	Tahun					
			2012	2013	2014	2015	2016	2017
1	PT Agung Podomoro Land Tbk	APLN	√	√	√	√	√	√
2	PT Alam Sutera Realty Tbk	ASRI	√	√	√	√	√	√
3	PT Bekasi Asri Pemula Tbk	BAPA	√	√	√	√	√	√
4	PT Bumi Citra Permai Tbk	BCIP	√	√	√	√	√	√
5	PT Bekasi Fajar Industrial Estate Tbk	BEST	√	√	√	√	√	√
6	PT Binakarya Jaya Abadi Tbk	BIKA	-	-	-	√	√	-
7	PT Bhuwanatala Indah Permai Tbk	BIPP	√	√	√	√	√	√
8	PT Bukit Darmo Property Tbk	BKDP	-	√	√	√	√	√
9	PT Sentul City Tbk	BKSL	-	√	√	√	√	√
10	PT Bintang Mitra Semestaraya Tbk	BMSR	√	√	-	-	-	-
11	PT Bumi Serpong Damai Tbk	BSDE	-	√	√	√	√	√
12	PT Cowell Development Tbk	COWL	√	√	√	√	√	√
13	PT Ciputra Development Tbk	CTRA	√	√	√	√	√	√
14	PT Ciputra Property Tbk	CTRP	√	√	-	-	-	-
15	PT Ciputra Surya Tbk	CTRS	√	√	-	-	-	-
16	PT Duta Anggada Realty Tbk	DART	√	√	√	√	√	√
17	PT Intiland Development Tbk	DILD	√	√	√	√	√	√
18	PT Puradelta Lestari Tbk	DMAS	-	-	-	√	√	-
19	PT Duta Pertiwi Tbk	DUTI	√	√	√	√	√	√
20	PT Bakrieland Development Tbk	ELTY	√	√	√	√	-	√
21	PT Megapolitan Developments Tbk	EMDE	√	√	√	√	√	√
22	PT Fortune Mate Indonesia Tbk	FMII	√	√	√	√	√	√
23	PT Gading Development Tbk	GAMA	√	√	√	√	√	√
24	PT Gowa Makassar Tourism Development Tbk	GMTD	√	√	√	√	√	√
25	PT Perdana Gapura Prima Tbk	GPRA	-	√	√	√	√	√
26	PT Greenwood Sejahtera Tbk	GWSA	√	√	√	√	√	√
27	PT Indonesian Paradise property Tbk	INPP	-	√	-	-	-	-
28	PT Jakarta International Hotels & Development Tbk	JIHD	√	√	-	-	-	-
29	PT Jaya Real Property Tbk	JRPT	√	√	√	√	√	√
30	PT Jakarta Setiabudi Internasional Tbk	JSPT	√	√	-	-	-	-
31	PT Jababeka Tbk	KIJA	√	√	√	√	√	√
32	PT MNC Land Tbk	KPIG	-	√	-	-	-	-
33	PT Lamicitra Nusantara Tbk	LAMI	√	√	√	√	√	-
34	PT Laguna Cipta Griya Tbk	LCGP	√	√	√	-	-	√

35	PT Lippo Cikarang Tbk	LPCK	√	√	√	√	√	√
36	PT Lippo Karawaci Tbk	LPKR	√	√	√	√	√	√
37	PT Mas Murni Indonesia Tbk	MAMI	√	√	–	–	–	–
38	PT Modernland Realty Tbk	MDLN	√	√	√	√	√	√
39	PT Metroipitan Kentjana Tbk	MKPI	-	√	–	–	√	√
40	PT Mega Manunggal Property Tbk	MMLP	-	-	-	√	√	–
41	PT Metropolitan land Tbk	MTLA	√	√	√	√	√	√
42	PT Metro Realty Tbk	MTSM	√	√	√	√	√	√
43	PT Nirvana Development Tbk	NIRO	-	√	√	√	√	√
44	PT Indonesian Prima Property Tbk	OMRE	√	√	√	√	√	√
45	PT Plaza Indonesia Realty Tbk	PLIN	-	-	√	√	√	√
46	PT Pembangunan Jaya Ancol Tbk	PJAA	√	√	–	–	–	–
47	PT PP Property Tbk	PPRO	-	-	-	√	–	–
48	PT Pudjiadi Prestige Tbk	PUDP	√	√	√	√	√	√
49	PT Pakuwon Jati Tbk	PWON	√	√	√	√	√	√
50	PT Ristia Bintang Mahkotasejati Tbk	RBMS	√	√	√	√	√	√
51	PT Roda Vivatex Tbk	RDTX	-	-	√	√	√	√
52	PT Pikko Land Development Tbk	RODA	-	√	√	√	√	√
53	PT Danayasa Arthatama Tbk	SCBD	-	√	√	√	√	√
54	PT Suryamas Dutamakmur Tbk	SMDM	√	√	√	√	√	√
55	PT Summarecon Agung Tbk	SMRA	√	√	√	√	√	√
56	PT Sitara Propertindo Tbk	TARA	-	-	√	√	√	√

### **Data Outlier**

No	Nama Perusahaan	Kode	Tahun	SKOR
1	PT Duta Pertiwi Tbk	DUTI	2012	-2,401
2	PT Duta Pertiwi Tbk	DUTI	2013	-2,325
3	PT Duta Pertiwi Tbk	DUTI	2014	-2,705
4	PT Lippo Cikarang Tbk	LPCK	2014	-1,491
5	PT Duta Pertiwi Tbk	DUTI	2015	-2,477
6	PT Gowa Makassar Tourism Development Tbk	GMTD	2015	-1,946
7	PT Lippo Cikarang Tbk	LPCK	2015	-2,022
8	PT Agung Podomoro Land Tbk	APLN	2016	3,062
9	PT Duta Pertiwi Tbk	DUTI	2017	-2,325
10	PT Gowa Makassar Tourism Development Tbk	GMTD	2017	-1,946
11	PT Pudjadi Prestige Tbk	PUDP	2017	-1,870
12	PT Bekasi Asri Pemula Tbk	BAPA	2012	-1,870
13	PT Gowa Makassar Tourism Development Tbk	GMTD	2014	-1,339
14	PT Ristia Bintang Mahkotasejati Tbk	RBMS	2014	-2,932
15	PT Bekasi Asri Pemula Tbk	BAPA	2015	-1,187
16	PT Jaya Real Property Tbk	JRPT	2015	-1.187
17	PT Lippo Karawaci Tbk	LPKR	2015	-1,415
18	PT Gowa Makassar Tourism Development Tbk	GMTD	2016	-2,098
19	PT Lippo Cikarang Tbk	LPCK	2016	-1,718
20	PT Lippo Karawaci Tbk	LPKR	2016	-1,339
21	PT Suryamas Dutamakmur Tbk	SMDM	2016	-1,643
22	PT Bekasi Asri Pemula Tbk	BAPA	2017	-1,187
23	PT Cowell Development Tbk	COWL	2017	-1,415
24	PT Modernland Realty Tbk	MDLN	2017	-2,250
25	PT Suryamas Dutamakmur Tbk	SMDM	2017	-1,643

**Daftar Perusahaan *Property dan Real Estate* periode 2012-2017 yang Terpilih  
Menjadi Sampel Penelitian**

No	Nama Perusahaan	Kode	Tahun
1	PT Agung Podomoro Land Tbk	APLN	2012
2	PT Alam Sutera Realty Tbk	ASRI	2012
3	PT Bekasi Fajar Industrial Estate Tbk	BEST	2012
4	PT Bhuanatala Indah Permai Tbk	BIPP	2012
5	PT Cowell Development Tbk	COWL	2012
6	PT Intiland Development Tbk	DILD	2012
7	PT Fortune Mate Indonesia Tbk	FMII	2012
8	PT Gowa Makassar Tourism Development Tbk	GMTD	2012
9	PT Greenwood Sejahtera Tbk	GWSA	2012
10	PT Jaya Real Property Tbk	JRPT	2012
11	PT Jababeka Tbk	KIJA	2012
12	PT Lippo Cikarang Tbk	LPCK	2012
13	PT Lippo Karawaci Tbk	LPKR	2012
14	PT Modernland Realty Tbk	MDLN	2012
15	PT Metropolitan land Tbk	MTLA	2012
16	PT Metro Realty Tbk	MTSM	2012
17	PT Indonesian Prima Property Tbk	OMRE	2012
18	PT Pudjadi Prestige Tbk	PUDP	2012
19	PT Pakuwon Jati Tbk	PWON	2012
20	PT Ristia Bintang Mahkotasejati Tbk	RBMS	2012
21	PT Danayasa Arthatama Tbk	SCBD	2012
22	PT Suryamas Dutamakmur Tbk	SMDM	2012
23	PT Summarecon Agung Tbk	SMRA	2012
24	PT Agung Podomoro Land Tbk	APLN	2013
25	PT Alam Sutera Realty Tbk	ASRI	2013
26	PT Bekasi Asri Pemula Tbk	BAPA	2013
27	PT Bekasi Fajar Industrial Estate Tbk	BEST	2013
28	PT Bhuanatala Indah Permai Tbk	BIPP	2013
29	PT Cowell Development Tbk	COWL	2013
30	PT Intiland Development Tbk	DILD	2013
31	PT Fortune Mate Indonesia Tbk	FMII	2013
32	PT Gowa Makassar Tourism Development Tbk	GMTD	2013
33	PT Greenwood Sejahtera Tbk	GWSA	2013
34	PT Jaya Real Property Tbk	JRPT	2013
35	PT Jababeka Tbk	KIJA	2013
36	PT Lippo Cikarang Tbk	LPCK	2013
37	PT Lippo Karawaci Tbk	LPKR	2013

38	PT Modernland Realty Tbk	MDLN	2013
39	PT Metropolitan land Tbk	MTLA	2013
40	PT Metro Realty Tbk	MTSM	2013
41	PT Indonesian Prima Property Tbk	OMRE	2013
42	PT Pudjiadi Prestige Tbk	PUDP	2013
43	PT Pakuwon Jati Tbk	PWON	2013
44	PT Ristia Bintang Mahkotasejati Tbk	RBMS	2013
45	PT Danayasa Arthatama Tbk	SCBD	2013
46	PT Suryamas Dutamakmur Tbk	SMDM	2013
47	PT Summarecon Agung Tbk	SMRA	2013
48	PT Agung Podomoro Land Tbk	APLN	2014
49	PT Alam Sutera Realty Tbk	ASRI	2014
50	PT Bekasi Asri Pemula Tbk	BAPA	2014
51	PT Bekasi Fajar Industrial Estate Tbk	BEST	2014
52	PT Bhuwanatala Indah Permai Tbk	BIPP	2014
53	PT Cowell Development Tbk	COWL	2014
54	PT Intiland Development Tbk	DILD	2014
55	PT Fortune Mate Indonesia Tbk	FMII	2014
56	PT Greenwood Sejahtera Tbk	GWSA	2014
57	PT Jaya Real Property Tbk	JRPT	2014
58	PT Jababeka Tbk	KIJA	2014
59	PT Lippo Karawaci Tbk	LPKR	2014
60	PT Modernland Realty Tbk	MDLN	2014
61	PT Metropolitan land Tbk	MTLA	2014
62	PT Metro Realty Tbk	MTSM	2014
63	PT Indonesian Prima Property Tbk	OMRE	2014
64	PT Pudjiadi Prestige Tbk	PUDP	2014
65	PT Pakuwon Jati Tbk	PWON	2014
66	PT Danayasa Arthatama Tbk	SCBD	2014
67	PT Suryamas Dutamakmur Tbk	SMDM	2014
68	PT Summarecon Agung Tbk	SMRA	2014
69	PT Agung Podomoro Land Tbk	APLN	2015
70	PT Alam Sutera Realty Tbk	ASRI	2015
71	PT Bekasi Fajar Industrial Estate Tbk	BEST	2015
72	PT Bhuwanatala Indah Permai Tbk	BIPP	2015
73	PT Cowell Development Tbk	COWL	2015
74	PT Intiland Development Tbk	DILD	2015
75	PT Fortune Mate Indonesia Tbk	FMII	2015
76	PT Greenwood Sejahtera Tbk	GWSA	2015
77	PT Jababeka Tbk	KIJA	2015
78	PT Modernland Realty Tbk	MDLN	2015

79	PT Metropolitan land Tbk	MTLA	2015
80	PT Metro Realty Tbk	MTSM	2015
81	PT Indonesian Prima Property Tbk	OMRE	2015
82	PT Pudjiadi Prestige Tbk	PUDP	2015
83	PT Pakuwon Jati Tbk	PWON	2015
84	PT Ristia Bintang Mahkotasejati Tbk	RBMS	2015
85	PT Danayasa Arthatama Tbk	SCBD	2015
86	PT Suryamas Dutamakmur Tbk	SMDM	2015
87	PT Summarecon Agung Tbk	SMRA	2015
88	PT Alam Sutera Realty Tbk	ASRI	2016
89	PT Bekasi Asri Pemula Tbk	BAPA	2016
90	PT Bekasi Fajar Industrial Estate Tbk	BEST	2016
91	PT Bhuwanatala Indah Permai Tbk	BIPP	2016
92	PT Cowell Development Tbk	COWL	2016
93	PT Intiland Development Tbk	DILD	2016
94	PT Duta Pertiwi Tbk	DUTI	2016
95	PT Fortune Mate Indonesia Tbk	FMII	2016
96	PT Greenwood Sejahtera Tbk	GWSA	2016
97	PT Jaya Real Property Tbk	JRPT	2016
98	PT Jababeka Tbk	KIJA	2016
99	PT Modernland Realty Tbk	MDLN	2016
100	PT Metropolitan land Tbk	MTLA	2016
101	PT Metro Realty Tbk	MTSM	2016
102	PT Indonesian Prima Property Tbk	OMRE	2016
103	PT Pudjiadi Prestige Tbk	PUDP	2016
104	PT Pakuwon Jati Tbk	PWON	2016
105	PT Ristia Bintang Mahkotasejati Tbk	RBMS	2016
105	PT Danayasa Arthatama Tbk	SCBD	2016
107	PT Summarecon Agung Tbk	SMRA	2016
108	PT Agung Podomoro Land Tbk	APLN	2017
109	PT Alam Sutera Realty Tbk	ASRI	2017
110	PT Bekasi Fajar Industrial Estate Tbk	BEST	2017
111	PT Bhuwanatala Indah Permai Tbk	BIPP	2017
112	PT Intiland Development Tbk	DILD	2017
113	PT Fortune Mate Indonesia Tbk	FMII	2017
114	PT Greenwood Sejahtera Tbk	GWSA	2017
115	PT Jaya Real Property Tbk	JRPT	2017
116	PT Jababeka Tbk	KIJA	2017
117	PT Lippo Cikarang Tbk	LPCK	2017
118	PT Lippo Karawaci Tbk	LPKR	2017
119	PT Metropolitan land Tbk	MTLA	2017

120	PT Metro Realty Tbk	MTSM	2017
121	PT Indonesian Prima Property Tbk	OMRE	2017
122	PT Pakuwon Jati Tbk	PWON	2017
123	PT Ristia Bintang Mahkotasejati Tbk	RBMS	2017
124	PT Danayasa Arthatama Tbk	SCBD	2017
125	PT Summarecon Agung Tbk	SMRA	2017



### **Data Audit Delay**

No	Kode Perusahaan	Audit delay		Hari
		2012		
		Laporan Keuangan	Laporan Audt	
1	APLN	31 Desember 2012	19 Maret 2013	78
2	ASRI	31 Desember 2012	11 Maret 2013	70
3	BEST	31 Desember 2012	18 Maret 2013	77
4	BIPP	31 Desember 2012	01 Maret 2013	60
5	COWL	31 Desember 2012	15 Maret 2013	74
6	DILD	31 Desember 2012	25 Maret 2013	84
7	FMII	31 Desember 2012	25 Maret 2013	84
8	GMTD	31 Desember 2012	22 Maret 2013	81
9	GWSA	31 Desember 2012	14 Maret 2013	73
10	JRPT	31 Desember 2012	08 Maret 2013	67
11	KIJA	31 Desember 2012	27 Maret 2013	86
12	LPCK	31 Desember 2012	22 Maret 2013	81
13	LPKR	31 Desember 2012	25 Maret 2013	84
14	MDLN	31 Desember 2012	19 Maret 2013	78
15	MTLA	31 Desember 2012	25 Maret 2013	84
16	MTSM	31 Desember 2012	27 Maret 2013	86
17	OMRE	31 Desember 2012	25 Maret 2013	84
18	PUDP	31 Desember 2012	18 Maret 2013	77
19	PWON	31 Desember 2012	26 Maret 2013	85
20	RBMS	31 Desember 2012	20 Maret 2013	79
21	SCBD	31 Desember 2012	08 Maret 2013	67
22	SMDM	31 Desember 2012	27 Maret 2013	86
23	SMRA	31 Desember 2012	15 Maret 2013	74

No	Kode Perusahaan	Audit delay		Hari
		2013		
		Laporan Keuangan	Laporan Audt	
1	APLN	31 Desember 2013	25 Maret 2014	84
2	ASRI	31 Desember 2013	21 Maret 2014	80
3	BAPA	31 Desember 2013	24 Maret 2014	83
4	BEST	31 Desember 2013	26 Maret 2014	85
5	BIPP	31 Desember 2013	03 Maret 2014	62
6	COWL	31 Desember 2013	24 Maret 2014	83
7	DILD	31 Desember 2013	24 Maret 2014	83
8	FMII	31 Desember 2013	20 Maret 2014	79

9	GMTD	31 Desember 2013	17 Maret 2014	76
10	GWSA	31 Desember 2013	17 Maret 2014	76
11	JRPT	31 Desember 2013	14 Maret 2014	73
12	KIJA	31 Desember 2013	27 Maret 2014	86
13	LPCK	31 Desember 2013	19 Maret 2014	78
14	LPKR	31 Desember 2013	20 Maret 2014	79
15	MDLN	31 Desember 2013	20 Maret 2014	79
16	MTLA	31 Desember 2013	25 Maret 2014	84
17	MTSM	31 Desember 2013	27 Maret 2014	86
18	OMRE	31 Desember 2013	20 Maret 2014	79
19	PUDP	31 Desember 2013	18 Maret 2014	77
20	PWON	31 Desember 2013	18 Maret 2014	77
21	RBMS	31 Desember 2013	25 Maret 2014	84
22	SCBD	31 Desember 2013	18 Maret 2014	77
23	SMDM	31 Desember 2013	24 Maret 2014	83
24	SMRA	31 Desember 2013	15 Maret 2014	74

No	Kode Perusahaan	Audit delay		Hari
		2014		
		Laporan Keuangan	Laporan Audt	
1	APLN	31 Desember 2014	25 Maret 2015	84
2	ASRI	31 Desember 2014	06 Maret 2015	65
3	BAPA	31 Desember 2014	23 Maret 2015	82
4	BEST	31 Desember 2014	20 Maret 2015	79
5	BIPP	31 Desember 2014	09 Maret 2015	68
6	COWL	31 Desember 2014	20 Maret 2015	79
7	DILD	31 Desember 2014	27 Maret 2015	86
8	FMII	31 Desember 2014	23 Maret 2015	82
9	GWSA	31 Desember 2014	20 Maret 2015	79
10	JRPT	31 Desember 2014	13 Maret 2015	72
11	KIJA	31 Desember 2014	27 Maret 2015	86
12	LPKR	31 Desember 2014	03 Maret 2015	62
13	MDLN	31 Desember 2014	20 Maret 2015	79
14	MTLA	31 Desember 2014	25 Maret 2015	84
15	MTSM	31 Desember 2014	30 Maret 2015	89
16	OMRE	31 Desember 2014	27 Maret 2015	86
17	PUDP	31 Desember 2014	16 Maret 2015	75
18	PWON	31 Desember 2014	20 Maret 2015	79
19	SCBD	31 Desember 2014	11 Maret 2015	70
20	SMDM	31 Desember 2014	17 Maret 2015	76

21	SMRA	31 Desember 2014	23 Maret 2015	82
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No	Kode Perusahaan	Audit delay		Hari
		2015		
		Laporan Keuangan	Laporan Audt	
1	APLN	31 Desember 2015	28 Maret 2016	88
2	ASRI	31 Desember 2015	29 Maret 2016	89
3	BEST	31 Desember 2015	24 Maret 2016	84
4	BIPP	31 Desember 2015	21 Maret 2016	81
5	COWL	31 Desember 2015	17 Maret 2016	77
6	DILD	31 Desember 2015	30 Maret 2016	90
7	FMII	31 Desember 2015	23 Maret 2016	83
8	GWSA	31 Desember 2015	29 Maret 2016	89
9	KIJA	31 Desember 2015	28 Maret 2016	88
10	MDLN	31 Desember 2015	18 Maret 2016	78
11	MTLA	31 Desember 2015	23 Maret 2016	83
12	MTSM	31 Desember 2015	30 Maret 2016	90
13	OMRE	31 Desember 2015	23 Maret 2016	83
14	PUDP	31 Desember 2015	15 Maret 2016	75
15	PWON	31 Desember 2015	24 Maret 2016	84
16	RBMS	31 Desember 2015	17 Maret 2016	77
17	SCBD	31 Desember 2015	24 Maret 2016	84
18	SMDM	31 Desember 2015	17 Maret 2016	77
19	SMRA	31 Desember 2015	23 Maret 2016	83

No	Kode Perusahaan	Audit delay		Hari
		2016		
		Laporan Keuangan	Laporan Audt	
1	ASRI	31 Desember 2016	22 Maret 2017	81
2	BAPA	31 Desember 2016	20 Maret 2017	79
3	BEST	31 Desember 2016	22 Maret 2017	81
4	BIPP	31 Desember 2016	20 Maret 2017	79
5	COWL	31 Desember 2016	17 Maret 2017	76
6	DILD	31 Desember 2016	27 Maret 2017	86
7	DUTI	31 Desember 2016	17 Februari 2017	48
8	FMII	31 Desember 2016	27 Maret 2017	86
9	GWSA	31 Desember 2016	30 Maret 2017	89
10	JRPT	31 Desember 2016	29 Maret 2017	88
11	KIJA	31 Desember 2016	27 Maret 2017	86
12	MDLN	31 Desember 2016	02 Maret 2017	61

13	MTLA	31 Desember 2016	24 Maret 2017	83
14	MTSM	31 Desember 2016	27 Maret 2017	86
15	OMRE	31 Desember 2016	27 Maret 2017	86
16	PUDP	31 Desember 2016	15 Maret 2017	74
17	PWON	31 Desember 2016	24 Maret 2017	83
18	RBMS	31 Desember 2016	16 Maret 2017	75
19	SCBD	31 Desember 2016	16 Maret 2017	75
20	SMRA	31 Desember 2016	24 Maret 2017	83

No	Kode Perusahaan	Audit delay		Hari
		2017		
		Laporan Keuangan	Laporan Audt	
1	APLN	31 Desember 2017	27 Maret 2018	86
2	ASRI	31 Desember 2017	15 Maret 2018	74
3	BEST	31 Desember 2017	07 Maret 2018	66
4	BIPP	31 Desember 2017	19 Maret 2018	78
5	DILD	31 Desember 2017	26 Maret 2018	85
6	FMII	31 Desember 2017	21 Maret 2018	80
7	GWSA	31 Desember 2017	28 Maret 2018	87
8	JRPT	31 Desember 2017	20 Maret 2018	79
9	KIJA	31 Desember 2017	27 Maret 2018	86
10	LPCK	31 Desember 2017	04 April 2018	94
11	LPKR	31 Desember 2017	04 April 2018	94
12	MTLA	31 Desember 2017	26 Maret 2018	85
13	MTSM	31 Desember 2017	23 Maret 2018	82
14	OMRE	31 Desember 2017	28 Maret 2018	87
15	PWON	31 Desember 2017	19 Maret 2018	78
16	RBMS	31 Desember 2017	20 Maret 2018	79
17	SCBD	31 Desember 2017	23 Maret 2018	82
18	SMRA	31 Desember 2017	26 Maret 2018	85

### Data Ukuran Perusahaan Tahun 2012

No	Kode	Total Aset Tahun 2012	LN(TA)
1	APLN	Rp15.195.642.352	23,444
2	ASRI	Rp10.946.417.244	23,116
3	BEST	Rp2.285.757.285.247	28,458
4	BIPP	Rp178.403.632.950	25,907
5	COWL	Rp1.778.428.912.031	28,207
6	DILD	Rp6.091.751.240.542	29,438
7	FMII	Rp355.112.249.519	26,596
8	GMTD	Rp900.597.066.316	27,526
9	GWSA	Rp2.074.853.325.402	28,361
10	JRPT	Rp4.998.260.900	22,332
11	KIJA	Rp7.077.817.870.077	29,588
12	LPCK	Rp2.832.000.551.101	28,672
13	LPKR	Rp24.869.295.733.093	30,845
14	MDLN	Rp4.591.920.046.013	29,155
15	MTLA	Rp2.016.753.149	21,425
16	MTSM	Rp108.481.953.974	25,410
17	OMRE	Rp774.036.052.884	27,375
18	PUDP	Rp361.178.839.947	26,613
19	PWON	Rp7.565.819.916	22,747
20	RBMS	Rp152.811.855.863	25,752
21	SCBD	Rp3.558.903.785	21,993
22	SMDM	Rp2.637.664.776	21,693
23	SMRA	Rp10.876.386.685	23,110

### Data Ukuran Perusahaan Tahun 2013

No	Kode	Total Aset Tahun 2013	LN (TA)
1	APLN	Rp19.679.908.990	23,703
2	ASRI	Rp14.428.082.567	23,392
3	BAPA	Rp175.635.233.972	25,892
4	BEST	Rp3.360.272.281.414	28,843
5	BIPP	Rp561.406.598.837	27,054
6	COWL	Rp1.944.913.754.306	28,296
7	DILD	Rp7.526.470.401.005	29,649
8	FMII	Rp429.979.371.877	26,787
9	GMTD	Rp1.307.876.871.186	27,899
10	GWSA	Rp2.045.701.784.445	28,347

11	JRPT	Rp6.163.177.866	22,542
12	KIJA	Rp8.255.167.231.158	29,742
13	LPCK	Rp3.854.166.345.345	28,980
14	LPKR	Rp31.300.362.430.266	31,075
15	MDLN	Rp9.647.813.079.565	29,898
16	MTLA	Rp2.834.484.171	21,765
17	MTSM	Rp98.129.812.821	25,310
18	OMRE	Rp822.190.160.767	27,435
19	PUDP	Rp366.625.848.156	26,628
20	PWON	Rp9.298.245.408	22,953
21	RBMS	Rp158.997.539.543	25,792
22	SCBD	Rp5.550.429.288	22,437
23	SMDM	Rp2.950.314.446	21,805
24	SMRA	Rp13.659.136.825	23,338

#### **Data Ukuran Perusahaan Thun 2014**

No	Kode	Total Aset Tahun 2014	LN (TA)
1	APLN	Rp23.686.158.211	23,888
2	ASRI	Rp16.924.366.954	23,552
3	BAPA	Rp176.171.620.663	25,895
4	BEST	Rp3.652.993.439.542	28,927
5	BIPP	Rp617.584.221.361	27,149
6	COWL	Rp3.682.393.492.170	28,935
7	DILD	Rp9.004.884.010.541	29,829
8	FMII	Rp459.446.166.175	26,853
9	GWSA	Rp2.292.661.995.500	28,461
10	JRPT	Rp6.684.262.908	22,623
11	KIJA	Rp8.505.270.447.485	29,772
12	LPKR	Rp37.761.220.693.695	31,262
13	MDLN	Rp10.446.907.695.182	29,977
14	MTLA	Rp3.250.717.743	21,902
15	MTSM	Rp92.326.274.743	25,249
16	OMRE	Rp815.338.709.481	27,427
17	PUDP	Rp401.794.311.717	26,719
18	PWON	Rp16.770.742.538	23,543
19	SCBD	Rp5.569.183.172	22,441
20	SMDM	Rp3.156.290.546	21,873
21	SMRA	Rp15.379.478.994	23,456

### Data Ukuran Perusahaan Tahun 2015

No	Kode	Total Aset Tahun 2015	LN (TA)
1	APLN	Rp24.559.174.988	23,924
2	ASRI	Rp18.709.870.126	23,652
3	BEST	Rp4.631.315.439.422	29,164
4	BIPP	Rp1.329.200.459.592	27,916
5	COWL	Rp3.540.585.749.217	28,895
6	DILD	Rp10.288.572.076.882	29,962
7	FMII	Rp584.000.536.156	27,093
8	GWSA	Rp6.805.277.762.308	29,549
9	KIJA	Rp9.740.694.660.705	29,907
10	MDLN	Rp12.843.050.665.229	30,184
11	MTLA	Rp3.620.742.578	22,010
12	MTSM	Rp88.172.596.470	25,203
13	OMRE	Rp819.722.919.219	27,432
14	PUDP	Rp445.919.320.351	26,823
15	PWON	Rp18.778.122.467	23,656
16	RBMS	Rp182.263.717.930	25,929
17	SCBD	Rp5.566.425.030	22,440
18	SMDM	Rp3.154.581.181	21,872
19	SMRA	Rp18.758.262.022	23,655

### Data Ukuran Perusahaan Tahun 2016

No	Kode	Total Aset Tahun 2016	LN (TA)
1	ASRI	Rp 20.186.130.682	23,728
2	BAPA	Rp 179.260.878.116	25,912
3	BEST	Rp 5.205.373.116.830	29,281
4	BIPP	Rp1.648.021.678.720	28,131
5	COWL	Rp 3.493.055.380.115	28,882
6	DILD	Rp 11.840.059.936.442	30,103
7	DUTI	Rp 9.692.217.785.825	29,902
8	FMII	Rp 771.547.611.433	27,372
9	GWSA	Rp 6.963.273.062.204	29,572
10	JRPT	Rp 8.484.436.652	22,861
11	KIJA	Rp 10.733.598.205.115	30,004
12	MDLN	Rp 14.540.108.285.179	30,308
13	MTLA	Rp 3.932.529.273	22,093
14	MTSM	Rp 84.641.766.703	25,162

15	OMRE	Rp 4.264.983.383.118	29,081
16	PUDP	Rp 531.168.640.936	26,998
17	PWON	Rp 20.674.141.654	23,752
18	RBMS	Rp 167.489.721.098	25,844
19	SCBD	Rp 5.714.281.871	22,466
20	SMRA	Rp 20.810.319.657	23,759

### **Data Ukuran Perusahaan Tahun 2017**

No	Kode	Total Aset Tahun 2017	LN (TA)
1	APLN	Rp28.790.116.014	24,083
2	ASRI	Rp20.728.430.487	23,755
3	BEST	Rp5.719.000.999.540	29,375
4	BIPP	Rp1.748.640.897.106	28,190
5	DILD	Rp13.007.104.984.411	30,197
6	FMII	Rp801.479.951.527	27,410
7	GWSA	Rp7.200.861.383.403	29,605
8	JRPT	Rp9.472.682.688	22,972
9	KIJA	Rp11.266.320.312.348	30,053
10	LPCK	Rp12.378.227	16,331
11	LPKR	Rp56.772.116	17,855
12	MTLA	Rp4.873.830.176	22,307
13	MTSM	Rp80.234.783.495	25,108
14	OMRE	Rp4.242.934.699.631	29,076
15	PWON	Rp23.358.717.736	23,874
16	RBMS	Rp218.761.202.250	26,111
17	SCBD	Rp5.783.263.814	22,478
18	SMRA	Rp21.662.711.991	23,799



### **Data Solvabilitas Tahun 2012**

No	Kode	Total Hutang	Total Aset	DAR
1	APLN	Rp8.846.738.582	Rp15.195.642.352	0,582
2	ASRI	Rp6.214.542.510	Rp10.946.417.244	0,568
3	BEST	Rp515.646.712.918	Rp2.285.757.285.247	0,226
4	BIPP	Rp93.735.575.350	Rp178.403.632.950	0,525
5	COWL	Rp644.554.039.238	Rp1.778.428.912.031	0,362
6	DILD	Rp2.140.815.833.510	Rp6.091.751.240.542	0,351
7	FMII	Rp105.275.461.009	Rp355.112.249.519	0,296
8	GMTD	Rp666.641.585.555	Rp900.597.066.316	0,740
9	GWSA	Rp290.495.316.427	Rp2.074.853.325.402	0,140
10	JRPT	Rp2.776.832.018	Rp4.998.260.900	0,556
11	KIJA	Rp3.102.416.681.281	Rp7.077.817.870.077	0,438
12	LPCK	Rp1.603.531.402.254	Rp2.832.000.551.101	0,566
13	LPKR	Rp13.399.189.342.618	Rp24.869.295.733.093	0,539
14	MDLN	Rp2.365.906.152.924	Rp4.591.920.046.013	0,515
15	MTLA	Rp461.933.550	Rp2.016.753.149	0,229
16	MTSM	Rp20.131.368.051	Rp108.481.953.974	0,186
17	OMRE	Rp231.833.886.315	Rp774.036.052.884	0,300
18	PUDP	Rp106.748.577.507	Rp361.178.839.947	0,296
19	PWON	Rp4.431.284.367	Rp7.565.819.916	0,586
20	RBMS	Rp10.937.643.699	Rp152.811.855.863	0,072
21	SCBD	Rp902.353.473	Rp3.558.903.785	0,254
22	SMDM	Rp523.293.868	Rp2.637.664.776	0,198
23	SMRA	Rp7.060.986.827	Rp10.876.386.685	0,649

### **Data Solvabilitas Tahun 2013**

No	Kode	Total Hutang	Total Aset	DAR
1	APLN	Rp12.467.225.599	Rp19.679.908.990	0,634
2	ASRI	Rp9.096.297.873	Rp14.428.082.567	0,630
3	BAPA	Rp83.135.962.299	Rp175.635.233.972	0,473
4	BEST	Rp883.452.694.685	Rp3.360.272.281.414	0,263
5	BIPP	Rp126.968.794.620	Rp561.406.598.837	0,226
6	COWL	Rp762.326.960.130	Rp1.944.913.754.306	0,392
7	DILD	Rp3.430.425.895.884	Rp7.526.470.401.005	0,456
8	FMII	Rp146.581.586.357	Rp429.979.371.877	0,341
9	GMTD	Rp904.423.011.764	Rp1.307.876.871.186	0,692
10	GWSA	Rp250.934.436.830	Rp2.045.701.784.445	0,123

11	JRPT	Rp3.479.530.351	Rp6.163.177.866	0,565
12	KIJA	Rp4.069.135.357.955	Rp8.255.167.231.158	0,493
13	LPCK	Rp2.035.080.266.357	Rp3.854.166.345.345	0,528
14	LPKR	Rp17.122.789.125.041	Rp31.300.362.430.266	0,547
15	MDLN	Rp4.972.112.587.194	Rp9.647.813.079.565	0,515
16	MTLA	Rp1.069.728.862	Rp2.834.484.171	0,377
17	MTSM	Rp15.557.789.815	Rp98.129.812.821	0,159
18	OMRE	Rp283.967.210.735	Rp822.190.160.767	0,345
19	PUDP	Rp89.429.138.378	Rp366.625.848.156	0,244
20	PWON	Rp5.195.736.526	Rp9.298.245.408	0,559
21	RBMS	Rp31.163.379.030	Rp158.997.539.543	0,196
22	SCBD	Rp1.255.256.029	Rp5.550.429.288	0,226
23	SMDM	Rp806.129.100	Rp2.950.314.446	0,273
24	SMRA	Rp9.001.470.158	Rp13.659.136.825	0,659

#### **Data Solvabilitas Tahun 2014**

No	Kode	Total Hutang	Total Aset	DAR
1	APLN	Rp15.223.273.846	Rp23.686.158.211	0,643
2	ASRI	Rp10.553.173.020	Rp16.924.366.954	0,624
3	BAPA	Rp76.625.843.194	Rp176.171.620.663	0,435
4	BEST	Rp803.492.240.778	Rp3.652.993.439.542	0,220
5	BIPP	Rp164.803.358.823	Rp617.584.221.361	0,267
6	COWL	Rp2.334.406.888.063	Rp3.682.393.492.170	0,634
7	DILD	Rp4.534.717.461.562	Rp9.004.884.010.541	0,504
8	FMII	Rp173.624.705.738	Rp459.446.166.175	0,378
9	GWSA	Rp321.208.369.989	Rp2.292.661.995.500	0,140
10	JRPT	Rp3.482.331.602	Rp6.684.262.908	0,521
11	KIJA	Rp3.843.434.033.668	Rp8.505.270.447.485	0,452
12	LPKR	Rp20.114.771.650.490	Rp37.761.220.693.695	0,533
13	MDLN	Rp5.115.802.013.637	Rp10.446.907.695.182	0,490
14	MTLA	Rp1.213.581.467	Rp3.250.717.743	0,373
15	MTSM	Rp10.849.759.286	Rp92.326.274.743	0,118
16	OMRE	Rp170.058.944.880	Rp815.338.709.481	0,209
17	PUDP	Rp113.500.611.995	Rp401.794.311.717	0,282
18	PWON	Rp8.487.671.758	Rp16.770.742.538	0,506
19	SCBD	Rp1.621.222.893	Rp5.569.183.172	0,291
20	SMDM	Rp948.655.591	Rp3.156.290.546	0,301
21	SMRA	Rp9.001.470.153	Rp15.379.478.994	0,585

### **Data Solvabilitas Tahun 2015**

No	Kode	Total Hutang	Total Aset	DAR
1	APLN	Rp15.486.506.060	Rp24.559.174.988	0,631
2	ASRI	Rp12.107.460.464	Rp18.709.870.126	0,647
3	BEST	Rp1.589.160.166.683	Rp4.631.315.439.422	0,343
4	BIPP	Rp250.419.263.022	Rp1.329.200.459.592	0,188
5	COWL	Rp2.366.446.562.423	Rp3.540.585.749.217	0,668
6	DILD	Rp5.517.743.393.322	Rp10.288.572.076.882	0,536
7	FMII	Rp138.730.216.120	Rp584.000.536.156	0,238
8	GWSA	Rp536.331.978.128	Rp6.805.277.762.308	0,079
9	KIJA	Rp4.762.940.390.118	Rp9.740.694.660.705	0,489
10	MDLN	Rp6.785.593.826.555	Rp12.843.050.665.229	0,528
11	MTLA	Rp1.407.525.853	Rp3.620.742.578	0,389
12	MTSM	Rp11.087.454.789	Rp88.172.596.470	0,126
13	OMRE	Rp169.746.533.637	Rp819.722.919.219	0,207
14	PUDP	Rp135.764.536.989	Rp445.919.320.351	0,304
15	PWON	Rp9.323.066.490	Rp18.778.122.467	0,496
16	RBMS	Rp14.045.789.092	Rp182.263.717.930	0,077
17	SCBD	Rp1.787.170.403	Rp5.566.425.030	0,321
18	SMDM	Rp702.448.722	Rp3.154.581.181	0,223
19	SMRA	Rp11.228.512.108	Rp18.758.262.022	0,599

### **Data Solvabilitas Tahun 2016**

No	Kode	Total Hutang	Total Aset	DAR
1	ASRI	Rp 12.998.285.601	Rp 20.186.130.682	0,644
2	BAPA	Rp 72.040.603.450	Rp 179.260.878.116	0,402
3	BEST	Rp 1.814.537.354.523	Rp 5.205.373.116.830	0,349
4	BIPP	Rp 444.202.117.934	Rp 1.648.021.678.720	0,270
5	COWL	Rp 2.292.924.704.109	Rp 3.493.055.380.115	0,656
6	DILD	Rp 6.782.581.912.231	Rp 11.840.059.936.442	0,573
7	DUTI	Rp 1.899.304.756.790	Rp 9.692.217.785.825	0,196
8	FMII	Rp 98.838.157.454	Rp 771.547.611.433	0,128
9	GWSA	Rp 478.485.384.788	Rp 6.963.273.062.204	0,069
10	JRPT	Rp 3.578.037.749	Rp 8.484.436.652	0,422
11	KIJA	Rp 5.095.107.624.314	Rp 10.733.598.205.115	0,475
12	MDLN	Rp 7.944.774.284.719	Rp 14.540.108.285.179	0,546
13	MTLA	Rp 1.430.126.743	Rp 3.932.529.273	0,364
14	MTSM	Rp 9.886.209.708	Rp 84.641.766.703	0,117

15	OMRE	Rp 146.961.455.436	Rp 4.264.983.383.118	0,034
16	PUDP	Rp 201.639.122.560	Rp 531.168.640.936	0,380
17	PWON	Rp 9.654.447.854	Rp 20.674.141.654	0,467
18	RBMS	Rp 5.615.874.579	Rp 167.489.721.098	0,034
19	SCBD	Rp 1.592.379.580	Rp 5.714.281.871	0,279
20	SMRA	Rp 9.654.447.854	Rp 20.810.319.657	0,464

### **Data Solvabilitas Tahun 2017**

No	Kode	Total Hutang	Total Aset	DAR
1	APLN	Rp17.293.138.465	Rp28.790.116.014	0,601
2	ASRI	Rp12.155.738.907	Rp20.728.430.487	0,586
3	BEST	Rp1.870.815.438.091	Rp5.719.000.999.540	0,327
4	BIPP	Rp534.787.535.126	Rp1.748.640.897.106	0,306
5	DILD	Rp6.786.634.657.165	Rp13.007.104.984.411	0,522
6	FMII	Rp119.588.203.666	Rp801.479.951.527	0,149
7	GWSA	Rp524.360.986.056	Rp7.200.861.383.403	0,073
8	JRPT	Rp3.496.187.155	Rp9.472.682.688	0,369
9	KIJA	Rp5.366.080.073.786	Rp11.266.320.312.348	0,476
10	LPCK	Rp4.657.491	Rp12.378.227	0,376
11	LPKR	Rp26.911.822	Rp56.772.116	0,474
12	MTLA	Rp1.874.477.930	Rp4.873.830.176	0,385
13	MTSM	Rp10.743.818.367	Rp80.234.783.495	0,134
14	OMRE	Rp228.898.177.174	Rp4.242.934.699.631	0,054
15	PWON	Rp10.567.227.711	Rp23.358.717.736	0,452
16	RBMS	Rp42.614.232.845	Rp218.761.202.250	0,195
17	SCBD	Rp1.472.489.392	Rp5.783.263.814	0,255
18	SMRA	Rp13.308.969.928	Rp21.662.711.991	0,614

### Data Ukuran KAP Tahun 2012

No	Kode	Nama KAP	Variabel Dummy
1	APLN	Osman Bing Satrio & Eny	1
2	ASRI	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
3	BEST	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
4	BIPP	Johan Malonda Mustika & Rekan	0
5	COWL	Kokasih, Nurdiyaman, Tjahjo & Rekan	0
6	DILD	Mulyamin Sensi Suryanto & Lianny	0
7	FMII	Y Dwi Sulisty Cahyo	0
8	GMTD	Benny, Tony, Frans & Daniel	0
9	GWSA	Mulyamin Sensi Suryanto & Lianny	0
10	JRPT	Aryanto, Amir Jusuf, Mawar & Saptoto	0
11	KIJA	Tanubrata Sutanto Fahmi & Rekan	0
12	LPCK	Aryanto, Amir Jusuf, Mawar & Saptoto	0
13	LPKR	Aryanto, Amir Jusuf, Mawar & Saptoto	0
14	MDLN	Tanubrata Sutanto Fahmi & Rekan	0
15	MTLA	Osman Bing Satrio & Eny	1
16	MTSM	Maksum, Suyamto, Hirdjan & Rekan	0
17	OMRE	Osman Bing Satrio & Eny	1
18	PUDP	Doli, Bambang, Sulistiyanto, Dadang & Ali	0
19	PWON	Osman Bing Satrio & Eny	1
20	RBMS	Anwar & Rekan	0
21	SCBD	Mulyamin Sensi Suryanto & Lianny	0
22	SMDM	Hadori Sugiarto Adi & Rekan	0
23	SMRA	Ernst & Young	1

### Data Ukuran KAP Tahun 2013

No	Kode	Nama KAP	Variabel Dummy
1	APLN	Osman Bing Satrio & Eny	1
2	ASRI	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
3	BAPA	Tjahjadi & Tamara	0
4	BEST	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
5	BIPP	Johan Malonda Mustika & Rekan	0
6	COWL	Hadori Sugiarto Adi & Rekan	0
7	DILD	Mulyamin Sensi Suryanto & Lianny	0
8	FMII	Hadori Sugiarto Adi & Rekan	0
9	GMTD	Benny, Tony, Frans & Daniel	0
10	GWSA	Osman Bing Satrio & Eny	1

11	JRPT	Aryanto, Amir Jusuf, Mawar & Saptoto	0
12	KIJA	Tanubrata Sutanto Fahmi & Rekan	0
13	LPCK	Aryanto, Amir Jusuf, Mawar & Saptoto	0
14	LPKR	Aryanto, Amir Jusuf, Mawar & Saptoto	0
15	MDLN	Tanubrata Sutanto Fahmi & Rekan	0
16	MTLA	Osman Bing Satrio & Eny	1
17	MTSM	Junaedi, Chairul & Subyakto	0
18	MORE	Osman Bing Satrio & Eny	1
19	PUDP	Doli, Bambang, Sulistiyanto, Dadang & Ali	0
20	PWON	Osman Bing Satrio & Eny	1
21	RBMS	Anwar, Sugiharto & Rekan	0
22	SCBD	Mulyamin Sensi Suryanto & Lianny	0
23	SMDM	Hadori Sugiarto Adi & Rekan	0
24	SMRA	Purwantono, Suherman & Surja	1

### Data Ukuran KAP Tahun 2014

No	Kode	Nama KAP	Variabel Dummy
1	APLN	Osman Bing Satrio & Eny	1
2	ASRI	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
3	BAPA	Tjahjadi & Tamara	0
4	BEST	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
5	BIPP	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
6	COWL	Kosasih, Nurdiyaman, Tjahjo & Rekan	0
7	DILD	Mulyamin Sensi Suryanto & Lianny	0
8	FMII	Supoyo, Sutjahjo, Subyantara & Rekan	0
9	GWSA	Osman Bing Satrio & Eny	1
10	JRPT	Aryanto, Amir Jusuf, Mawar & Saptoto	0
11	KIJA	Tanubrata Sutanto Fahmi & Rekan	0
12	LPKR	Aryanto, Amir Jusuf, Mawar & Saptoto	0
13	MDLN	Tanubrata Sutanto Fahmi & Rekan	0
14	MTLA	Osman Bing Satrio & Eny	1
15	MTSM	Maksum, Suyamto & Hirdjan	0
16	MORE	Osman Bing Satrio & Eny	1
17	PUDP	Doli, Bambang, Sulistiyanto, Dadang & Ali	0
18	PWON	Osman Bing Satrio & Eny	1
19	SCBD	Mulyamin Sensi Suryanto & Lianny	0
20	SMDM	Hadori Sugiarto Adi & Rekan	0
21	SMRA	Purwantono, Suherman & Surja	1

### Data Ukuran KAP Tahun 2015

No	Kode	Nama KAP	Variabel Dummy
1	APLN	Osman Bing Satrio & Eny	1
2	ASRI	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
3	BEST	Paul Hadiwinata , Hidajat, Arsono, Ade Fatma & Rekan	0
4	BIPP	Kosasih, Nurdiyaman, Tjahjo & Rekan	0
5	COWL	Teramihardja, Pradhono & Chandra	0
6	DILD	Mulyamin Sensi Suryanto & Lianny	0
7	FMII	Supoyo, Sutjahjo, Subyantara & Rekan	0
8	GWSA	Osman Bing Satrio & Eny	1
9	KIJA	Tanubrata Sutanto Fahmi & Rekan	0
10	MDLN	Tanubrata Sutanto Fahmi & Rekan	0
11	MTLA	Osman Bing Satrio & Eny	1
12	MTSM	Maksum, Suyamto & Hirdjan	0
13	MORE	Osman Bing Satrio & Eny	1
14	PUDP	Doli, Bambang, Sulistiyanto, Dadang & Ali	0
15	PWON	Osman Bing Satrio & Eny	1
16	RBMS	Anwar & Rekan	0
17	SCBD	Mulyamin Sensi Suryanto & Lianny	0
18	SMDM	Hadori Sugiarto Adi & Rekan	0
19	SMRA	Purwantonono, Suherman & Surja	1

### Data Ukuran KAP Tahun 2016

No	Kode	Nama KAP	Variabel Dummy
1	ASRI	Paul Hadiwinata , Hidajat, Arsono, Achmad. Suharli & Rekan	0
2	BAPA	Tjahjadi & Tamara	0
3	BEST	Paul Hadiwinata , Hidajat, Arsono, Achmad. Suharli & Rekan	0
4	BIPP	Johan Malonda Mustika & Rekan	0
5	COWL	Teramihardja, Pradhono & Chandra	0
6	DILD	Mirawati Sensi Idris	0
7	DUTI	Mirawati Sensi Idris	0
8	FMII	Heliantono & Rekan	0
9	GWSA	Satrio Bing Eny & Rekan	1
10	JRPT	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
11	KIJA	Tanubrata Sutanto Fahmi Bambang & Rekan	0
12	MDLN	Tanubrata Sutanto Fahmi Bambang & Rekan	0
13	MTLA	Satrio Bing Eny & Rekan	1

14	MTSM	Maksum, Suyamto & Hirdjan	0
15	MORE	Satrio Bing Eny & Rekan	1
16	PUDP	Doli, Bambang, Sulistiyanto, Dadang & Ali	0
17	PWON	Satrio Bing Eny & Rekan	1
18	RBMS	Anwar & Rekan	0
19	SCBD	Mirawati Sensi Idris	0
20	SMRA	Purwantonono, Sungkoro & Surja	1

### Data Ukuran KAP Tahun 2017

No	Kode	Nama KAP	Variabel Dummy
1	APLN	Satrio Bing Eny & Rekan	1
2	ASRI	Paul Hadiwinata , Hidajat, Arsono, Retno, Palilingan & Rekan	0
3	BEST	Paul Hadiwinata , Hidajat, Arsono, Retno, Palilingan & Rekan	0
4	BIPP	Johan Malonda Mustika & Rekan	0
5	DILD	Mirawati Sensi Idris	0
6	FMII	Heliantono & Rekan	0
7	GWSA	Satrio Bing Eny & Rekan	1
8	JRPT	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
9	KIJA	Tanubrata Sutanto Fahmi Bambang & Rekan	0
10	LPCK	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
11	LPKR	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
12	MTLA	Satrio Bing Eny & Rekan	1
13	MTSM	Maksum, Suyamto & Hirdjan	0
14	MORE	Satrio Bing Eny & Rekan	1
15	PWON	Satrio Bing Eny & Rekan	1
16	RBMS	Anwar & Rekan	0
17	SCBD	Mirawati Sensi Idris	0
18	SMRA	Purwantonono, Sungkoro & Surja	1



### Data Pengadopsian IFRS Tahun 2012

No	Kode	Pengadopsian	Variabel Dummy
1	APLN	Tahap Awal Adopsi	0
2	ASRI	Tahap Awal Adopsi	0
3	BEST	Tahap Awal Adopsi	0
4	BIPP	Tahap Awal Adopsi	0
5	COWL	Tahap Awal Adopsi	0
6	DILD	Tahap Awal Adopsi	0
7	FMII	Tahap Awal Adopsi	0
8	GMTD	Tahap Awal Adopsi	0
9	GWSA	Tahap Awal Adopsi	0
10	JRPT	Tahap Awal Adopsi	0
11	KIJA	Tahap Awal Adopsi	0
12	LPCK	Tahap Awal Adopsi	0
13	LPKR	Tahap Awal Adopsi	0
14	MDLN	Tahap Awal Adopsi	0
15	MTLA	Tahap Awal Adopsi	0
16	MTSM	Tahap Awal Adopsi	0
17	OMRE	Tahap Awal Adopsi	0
18	PUDP	Tahap Awal Adopsi	0
19	PWON	Tahap Awal Adopsi	0
20	RBMS	Tahap Awal Adopsi	0
21	SCBD	Tahap Awal Adopsi	0
22	SMDM	Tahap Awal Adopsi	0
23	SMRA	Tahap Awal Adopsi	0

### Data Pengadopsian IFRS Tahun 2013

No	Kode	Pengadopsian	Variabel Dummy
1	APLN	Tahap Awal Adopsi	0
2	ASRI	Tahap Awal Adopsi	0
3	BAPA	Tahap Awal Adopsi	0
4	BEST	Tahap Awal Adopsi	0
5	BIPP	Tahap Awal Adopsi	0
6	COWL	Tahap Awal Adopsi	0
7	DILD	Tahap Awal Adopsi	0
8	FMII	Tahap Awal Adopsi	0
9	GMTD	Tahap Awal Adopsi	0
10	GWSA	Tahap Awal Adopsi	0

11	JRPT	Tahap Awal Adopsi	0
12	KIJA	Tahap Awal Adopsi	0
13	LPCK	Tahap Awal Adopsi	0
14	LPKR	Tahap Awal Adopsi	0
15	MDLN	Tahap Awal Adopsi	0
16	MTLA	Tahap Awal Adopsi	0
17	MTSM	Tahap Awal Adopsi	0
18	OMRE	Tahap Awal Adopsi	0
19	PUDP	Tahap Awal Adopsi	0
20	PWON	Tahap Awal Adopsi	0
21	RBMS	Tahap Awal Adopsi	0
22	SCBD	Tahap Awal Adopsi	0
23	SMDM	Tahap Awal Adopsi	0
24	SMRA	Tahap Awal Adopsi	0

#### **Data Pengadopsian IFRS Tahun 2014**

No	Kode	Pengadopsian	Variabel Dummy
1	APLN	Tahap Awal Adopsi	0
2	ASRI	Tahap Awal Adopsi	0
3	BAPA	Tahap Awal Adopsi	0
4	BEST	Tahap Awal Adopsi	0
5	BIPP	Tahap Awal Adopsi	0
6	COWL	Tahap Awal Adopsi	0
7	DILD	Tahap Awal Adopsi	0
8	FMII	Tahap Awal Adopsi	0
9	GWSA	Tahap Awal Adopsi	0
10	JRPT	Tahap Awal Adopsi	0
11	KIJA	Tahap Awal Adopsi	0
12	LPKR	Tahap Awal Adopsi	0
13	MDLN	Tahap Awal Adopsi	0
14	MTLA	Tahap Awal Adopsi	0
15	MTSM	Tahap Awal Adopsi	0
16	OMRE	Tahap Awal Adopsi	0
17	PUDP	Tahap Awal Adopsi	0
18	PWON	Tahap Awal Adopsi	0
19	SCBD	Tahap Awal Adopsi	0
20	SMDM	Tahap Awal Adopsi	0
21	SMRA	Tahap Awal Adopsi	0

### Data Pengadopsian IFRS Tahun 2015

No	Kode	Pengadopsian	Variabel Dummy
1	APLN	Tahap Lanjut Adopsi	1
2	ASRI	Tahap Lanjut Adopsi	1
3	BEST	Tahap Lanjut Adopsi	1
4	BIPP	Tahap Lanjut Adopsi	1
5	COWL	Tahap Lanjut Adopsi	1
6	DILD	Tahap Lanjut Adopsi	1
7	FMII	Tahap Lanjut Adopsi	1
8	GWSA	Tahap Lanjut Adopsi	1
9	KIJA	Tahap Lanjut Adopsi	1
10	MDLN	Tahap Lanjut Adopsi	1
11	MTLA	Tahap Lanjut Adopsi	1
12	MTSM	Tahap Lanjut Adopsi	1
13	OMRE	Tahap Lanjut Adopsi	1
14	PUDP	Tahap Lanjut Adopsi	1
15	PWON	Tahap Lanjut Adopsi	1
16	RBMS	Tahap Lanjut Adopsi	1
17	SCBD	Tahap Lanjut Adopsi	1
18	SMDM	Tahap Lanjut Adopsi	1
19	SMRA	Tahap Lanjut Adopsi	1

### Data Pengadopsian IFRS Tahun 2016

No	Kode	Pengadopsian	Variabel Dummy
1	ASRI	Tahap Lanjut Adopsi	1
2	BAPA	Tahap Lanjut Adopsi	1
3	BEST	Tahap Lanjut Adopsi	1
4	BIPP	Tahap Lanjut Adopsi	1
5	COWL	Tahap Lanjut Adopsi	1
6	DILD	Tahap Lanjut Adopsi	1
7	DUTI	Tahap Lanjut Adopsi	1
8	FMII	Tahap Lanjut Adopsi	1
9	GWSA	Tahap Lanjut Adopsi	1
10	JRPT	Tahap Lanjut Adopsi	1
11	KIJA	Tahap Lanjut Adopsi	1
12	MDLN	Tahap Lanjut Adopsi	1
13	MTLA	Tahap Lanjut Adopsi	1

14	MTSM	Tahap Lanjut Adopsi	1
15	OMRE	Tahap Lanjut Adopsi	1
16	PUDP	Tahap Lanjut Adopsi	1
17	PWON	Tahap Lanjut Adopsi	1
18	RBMS	Tahap Lanjut Adopsi	1
19	SCBD	Tahap Lanjut Adopsi	1
20	SMRA	Tahap Lanjut Adopsi	1

### **Data Pengadopsian IFRS Tahun 2017**

No	Kode	Pengadopsian	Variabel Dummy
1	APLN	Tahap Lanjut Adopsi	1
2	ASRI	Tahap Lanjut Adopsi	1
3	BEST	Tahap Lanjut Adopsi	1
4	BIPP	Tahap Lanjut Adopsi	1
5	DILD	Tahap Lanjut Adopsi	1
6	FMII	Tahap Lanjut Adopsi	1
7	GWSA	Tahap Lanjut Adopsi	1
8	JRPT	Tahap Lanjut Adopsi	1
9	KIJA	Tahap Lanjut Adopsi	1
10	LPCK	Tahap Lanjut Adopsi	1
11	LPKR	Tahap Lanjut Adopsi	1
12	MTLA	Tahap Lanjut Adopsi	1
13	MTSM	Tahap Lanjut Adopsi	1
14	OMRE	Tahap Lanjut Adopsi	1
15	PWON	Tahap Lanjut Adopsi	1
16	RBMS	Tahap Lanjut Adopsi	1
17	SCBD	Tahap Lanjut Adopsi	1
18	SMRA	Tahap Lanjut Adopsi	1

### Data Laba/Rugi Tahun 2012

No	Kode	LABA / RUGI	Variabel Dummy
1	APLN	Rp109.152.262	0
2	ASRI	Rp1.216.091.539	0
3	BEST	Rp470.357.197.085	0
4	BIPP	-Rp16.490.566.723	1
5	COWL	Rp69.675.152.924	0
6	DILD	Rp200.517.954.260	0
7	FMII	Rp969.288.096	0
8	GMTD	Rp64.373.090.893	0
9	GWSA	Rp434.314.925.774	0
10	JRPT	Rp427.924.997	0
11	KIJA	Rp380.598.771.835	0
12	LPCK	Rp407.021.908.297	0
13	LPKR	Rp2.482.547.800.091	0
14	MDLN	Rp260.474.880.599	0
15	MTLA	Rp109.918.788	0
16	MTSM	Rp4.162.706.957	0
17	OMRE	Rp39.913.140.905	0
18	PUDP	Rp21.137.976.004	0
19	PWON	Rp766.495.905	0
20	RBMS	Rp1.922.865.325	0
21	SCBD	Rp69.466.498	0
22	SMDM	Rp47.008.270	0
23	SMRA	Rp47.008.270	0

### Data Laba/Rugi Tahun 2013

No	Kode	LABA / RUGI	Variabel Dummy
1	APLN	Rp930.240.497	0
2	ASRI	Rp889.576.596	0
3	BAPA	Rp5.025.737.151	0
4	BEST	Rp744.813.729.973	0
5	BIPP	Rp106.691.436.540	0
6	COWL	Rp48.711.921.383	0
7	DILD	Rp329.525.970.314	0
8	FMII	Rp33.560.997.011	0
9	GMTD	Rp91.845.276.661	0

10	GWSA	Rp144.360.310.456	0
11	JRPT	Rp546.269.619	0
12	KIJA	Rp109.770.410.299	0
13	LPCK	Rp590.616.930.141	0
14	LPKR	Rp1.676.147.952.007	0
15	MDLN	Rp2.451.686.470.278	0
16	MTLA	Rp240.967.649	0
17	MTSM	-Rp2.076.924.553	1
18	OMRE	-Rp23.884.469.677	1
19	PUDP	Rp26.378.888.591	0
20	PWON	Rp1.136.547.541	0
21	RBMS	-Rp13.984.028.601	1
22	SCBD	Rp1.754.524.213	0
23	SMDM	Rp29.854.641	0
24	SMRA	Rp1.095.888.248	0

#### Data Laba/Rugi Tahun 2014

No	Kode	LABA / RUGI	Variabel Dummy
1	APLN	Rp983.875.368	
2	ASRI	Rp1.176.955.123	0
3	BAPA	Rp7.046.505.797	0
4	BEST	Rp391.352.903.299	0
5	BIPP	Rp18.343.054.321	0
6	COWL	Rp165.397.041.451	0
7	DILD	Rp432.389.873.794	0
8	FMII	Rp2.423.674.916	0
9	GWSA	Rp171.745.364.480	0
10	JRPT	Rp714.531.063	0
11	KIJA	Rp405.692.446.709	0
12	LPKR	Rp2.996.883.861.857	0
13	MDLN	Rp718.070.525.784	0
14	MTLA	Rp309.217.292	0
15	MTSM	-Rp1.095.507.550	1
16	OMRE	Rp107.056.814.569	0
17	PUDP	Rp15.051.709.941	0
18	PWON	Rp2.597.078.888	0
19	SCBD	Rp131.543.017	0
20	SMDM	Rp43.216.687	0
21	SMRA	Rp1.387.516.904	0

### Data Laba/Rugi Tahun 2015

No	Kode	LABA / RUGI	Variabel Dummy
1	APLN	Rp1.118.073.171	
2	ASRI	Rp686.484.951	0
3	BEST	Rp214.155.173.397	0
4	COWL	-Rp174.809.293.323	1
5	DART	Rp179.008.683	0
6	DILD	Rp880.708.786	0
7	FMII	Rp160.165.551.443	0
8	GWSA	Rp1.264.138.544.097	0
9	KIJA	Rp354.886.404.683	0
10	MDLN	Rp873.420.195.958	0
11	MTLA	Rp238.637.079	0
12	MTSM	-Rp4.623.170.526	1
13	OMRE	-Rp23.146.288.584	1
14	PUDP	Rp27.939.419.820	0
15	PWON	Rp1.408.605.517	0
16	RBMS	Rp34.617.842.157	0
17	SCBD	Rp159.009.055	0
18	SMDM	Rp69.117.010	0
19	SMRA	Rp1.086.441.281	0

### Data Laba/Rugi Tahun 2016

No	Kode	LABA / RUGI	Variabel Dummy
1	ASRI	Rp520.649.362	
2	BAPA	Rp1.798.314.370	0
3	BEST	Rp338.312.377.520	0
4	BIPP	Rp27.308.939.350	0
5	COWL	-Rp20.923.852.067	1
6	DILD	Rp292.729.179.325	0
7	DUTI	Rp835.889.569.058	0
8	FMII	Rp277.213.933.942	0
9	GWSA	Rp210.038.384.736	0
10	JRPT	Rp1.014.232.173	0
11	KIJA	Rp426.542.322.505	0
12	MDLN	Rp501.679.359.486	0
13	MTLA	Rp309.279.940	0
14	MTSM	-Rp2.329.584.687	1

15	OMRE	Rp315.417.220.496	0
16	PUDP	Rp22.852.883.834	0
17	PWON	Rp1.776.412.002	0
18	RBMS	-Rp6.468.179.715	1
19	SCBD	Rp335.066.370	0
20	SMRA	Rp595.879.214	0

### Data Laba/Rugi Tahun 2017

No	Kode	LABA / RUGI	Variabel Dummy
1	APLN	Rp1.871.892.833	
2	ASRI	Rp1.377.949.750	0
3	BEST	Rp481.720.076.387	0
4	BIPP	-Rp20.562.731.038	1
5	DILD	Rp272.287.599.941	0
6	FMII	-Rp32.262.241.143	1
7	GWSA	Rp188.463.044.931	0
8	JRPT	Rp1.114.019.159	0
9	KIJA	Rp135.353.256.019	0
10	LPCK	Rp370.297	0
11	LPKR	Rp1.858.325	0
12	MTLA	Rp537.521.885	0
13	MTSM	-Rp5.264.591.865	1
14	OMRE	-Rp65.349.410.075	1
15	PWON	Rp2.002.490.448	0
16	RBMS	Rp14.073.122.886	0
17	SCBD	Rp221.315.168	0
18	SMRA	Rp509.451.941	0



### Data Seluruh Sampel Tahun 2012

No	Kode Perusahaan	Audit Delay	Variabel Dependen				
			2012				
			UP	SOL	UK	IFRS	RUGI
1	APLN	78	23,444	0,582	1	0	0
2	ASRI	70	23,116	0,568	0	0	0
3	BEST	77	28,458	0,226	0	0	0
4	BIPP	60	25,907	0,525	0	0	1
5	COWL	74	28,207	0,362	0	0	0
6	DILD	84	29,438	0,351	0	0	1
7	FMII	84	26,596	0,296	0	0	0
8	GMTD	81	27,526	0,740	0	0	0
9	GWSA	73	28,361	0,140	0	0	0
10	JRPT	67	22,332	0,556	0	0	0
11	KIJA	86	29,588	0,438	0	0	0
12	LPCK	81	28,672	0,566	0	0	0
13	LPKR	84	30,845	0,539	0	0	1
14	MDLN	78	29,155	0,515	0	0	1
15	MTLA	84	21,425	0,229	1	0	0
16	MTSM	86	25,410	0,186	0	0	0
17	OMRE	84	27,375	0,300	1	0	0
18	PUDP	77	26,613	0,296	0	0	0
19	PWON	85	22,747	0,586	1	0	0
20	RBMS	79	25,752	0,072	0	0	0
21	SCBD	67	21,993	0,254	0	0	0
22	SMDM	86	21,693	0,198	0	0	1
23	SMRA	74	23,110	0,649	1	0	0

### Data Seluruh Sampel Tahun 2013

No	Kode Perusahaan	Audit Delay	Variabel Dependen				
			2013				
			UP	SOL	UK	IFRS	RUGI
1	APLN	84	23,703	0,634	1	0	0
2	ASRI	80	23,392	0,630	0	0	0
3	BAPA	83	25,892	0,473	0	0	0
4	BEST	85	28,843	0,263	0	0	0
5	BIPP	62	27,054	0,226	0	0	0
6	COWL	83	28,296	0,392	0	0	0
7	DILD	83	29,649	0,456	0	0	0
8	FMII	79	26,787	0,341	0	0	0
9	GMTD	76	27,899	0,692	0	0	0
10	GWSA	76	28,347	0,123	1	0	0
11	JRPT	73	22,542	0,565	0	0	0
12	KIJA	86	29,742	0,493	0	0	0
13	LPCK	78	28,980	0,528	0	0	0
14	LPKR	79	31,075	0,547	0	0	0
15	MDLN	79	29,898	0,515	0	0	0

16	MTLA	84	21,765	0,377	1	0	0
17	MTSM	86	25,310	0,159	0	0	1
18	OMRE	79	27,435	0,345	1	0	1
19	PUDP	77	26,628	0,244	0	0	0
20	PWON	77	22,953	0,559	1	0	0
21	RBMS	84	25,792	0,196	0	0	1
22	SCBD	77	22,437	0,226	0	0	0
23	SMDM	83	21,805	0,273	0	0	0
24	SMRA	74	23,338	0,659	1	0	0

### Data Seluruh Sampel Tahun 2014

No	Kode Perusahaan	Audit Delay	Variabel Dependen				
			2014				
			UP	SOL	UK	IFRS	RUGI
1	APLN	84	23,888	0,643	1	0	0
2	ASRI	65	23,552	0,624	0	0	0
3	BAPA	82	25,895	0,435	0	0	0
4	BEST	79	28,927	0,220	0	0	0
5	BIPP	68	27,149	0,267	0	0	0
6	COWL	79	28,935	0,634	0	0	0
7	DILD	86	29,829	0,504	0	0	0
8	FMII	82	26,853	0,378	0	0	0
9	GWSA	79	28,461	0,140	1	0	0
10	JRPT	72	22,623	0,521	0	0	0
11	KIJA	86	29,772	0,452	0	0	0
12	LPKR	62	31,262	0,533	0	0	0
13	MDLN	79	29,977	0,490	0	0	0
14	MTLA	84	21,902	0,373	1	0	0
15	MTSM	89	25,249	0,118	0	0	1
16	OMRE	86	27,427	0,209	1	0	0
17	PUDP	75	26,719	0,282	0	0	0
18	PWON	79	23,543	0,506	1	0	0
19	SCBD	70	22,441	0,291	0	0	0
20	SMDM	76	21,873	0,301	0	0	0
21	SMRA	82	23,456	0,585	1	0	0

### Data Seluruh Sampel Tahun 2015

No	Kode Perusahaan	Audit Delay	Variabel Dependen				
			2015				
			UP	SOL	UK	IFRS	RUGI
1	APLN	88	23,924	0,631	1	1	0
2	ASRI	89	23,652	0,647	0	1	0
3	BEST	84	29,164	0,343	0	1	0
4	BIPP	81	27,916	0,188	0	1	1
5	COWL	77	28,895	0,668	0	1	0
6	DILD	90	29,962	0,536	0	1	0

7	FMII	83	27,093	0,238	0	1	0
8	GWSA	89	29,549	0,079	1	1	0
9	KIJA	88	29,907	0,489	0	1	0
10	MDLN	78	30,184	0,528	0	1	0
11	MTLA	83	22,010	0,389	1	1	0
12	MTSM	90	25,203	0,126	0	1	1
13	OMRE	83	27,432	0,207	1	1	1
14	PUDP	75	26,823	0,304	0	1	0
15	PWON	84	23,656	0,496	1	1	0
16	RBMS	77	25,929	0,077	0	1	0
17	SCBD	84	22,440	0,321	0	1	0
18	SMDM	77	21,872	0,223	0	1	0
19	SMRA	83	23,655	0,599	1	1	0

### Data Seluruh Sampel Tahun 2016

No	Kode Perusahaan	Audit Delay	Variabel Dependen				
			2016				
			UP	SOL	UK	IFRS	RUGI
1	ASRI	81	23,728	0,644	0	1	0
2	BAPA	79	25,912	0,402	0	1	0
3	BEST	81	29,281	0,349	0	1	0
4	BIPP	79	28,131	0,270	0	1	0
5	COWL	76	28,882	0,656	0	1	1
6	DILD	86	30,103	0,573	0	1	0
7	DUTI	48	29,902	0,196	0	1	0
8	FMII	86	27,372	0,128	0	1	0
9	GWSA	89	29,572	0,069	1	1	0
10	JRPT	88	22,861	0,422	0	1	0
11	KIJA	86	30,004	0,475	0	1	0
12	MDLN	61	30,308	0,546	0	1	0
13	MTLA	83	22,093	0,364	1	1	0
14	MTSM	86	25,162	0,117	0	1	1
15	OMRE	86	29,081	0,034	1	1	0
16	PUDP	74	26,998	0,380	0	1	0
17	PWON	83	23,752	0,467	1	1	0
18	RBMS	75	25,844	0,034	0	1	1
19	SCBD	75	22,466	0,279	0	1	0
20	SMRA	83	23,759	0,464	1	1	0

### Data Seluruh Sampel Tahun 2017

No	Kode Perusahaan	Audit Delay	Variabel Dependen				
			2017				
			UP	SOL	UK	IFRS	RUGI
1	APLN	86	24,083	0,601	1	1	0
2	ASRI	74	23,755	0,586	0	1	0
3	BEST	66	29,375	0,327	0	1	0
4	BIPP	78	28,190	0,306	0	1	1

5	DILD	85	30,197	0,522	0	1	0
6	FMII	80	27,410	0,149	0	1	1
7	GWSA	87	29,605	0,073	1	1	0
8	JRPT	79	22,972	0,369	0	1	0
9	KIJA	86	30,053	0,476	0	1	0
10	LPCK	94	16,331	0,376	0	1	0
11	LPKR	94	17,855	0,474	0	1	0
12	MTLA	85	22,307	0,385	1	1	0
13	MTSM	82	25,108	0,134	0	1	1
14	OMRE	87	29,076	0,054	1	1	1
15	PWON	78	23,874	0,452	1	1	0
16	RBMS	79	26,111	0,195	0	1	0
17	SCBD	82	22,478	0,255	0	1	0
18	SMRA	85	23,799	0,614	1	1	0



**LAMPIRAN 2**  
**Hasil Output SPSS**

## HASIL ANALISIS

### Analisis Deskriptif

#### Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
AUD_DEL	125	46	48	94	80,04	7,159	51,248
UP	125	14,931	16,331	31,262	26,11291	3,077818	9,473
SOL	125	,706	,034	,740	,38322	,180615	,033
UK	125	1	0	1	,27	,447	,200
IFRS	125	1	0	1	,46	,500	,250
RUGI	125	1	0	1	,12	,326	,106
Valid N (listwise)	125						

#### UK

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	91	72,8	72,8	72,8
1	34	27,2	27,2	100,0
Total	125	100,0	100,0	

#### IFRS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	68	54,4	54,4	54,4
1	57	45,6	45,6	100,0
Total	125	100,0	100,0	

#### RUGI

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	110	88,0	88,0	88,0
1	15	12,0	12,0	100,0
Total	125	100,0	100,0	

## Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		125
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	6,79378540
Most Extreme Differences	Absolute	,094
	Positive	,062
	Negative	-,094
Kolmogorov-Smirnov Z		1,052
Asymp. Sig. (2-tailed)		,218

a Test distribution is Normal.

b Calculated from data.

## Uji Multikolinearitas

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,315(a)	,099	,062	6,935

a Predictors: (Constant), RUGI, UK, IFRS, UP, SOL

b Dependent Variable: AUD\_DEL

### ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	631,516	5	126,303	2,626	,027(a)
	Residual	5723,284	119	48,095		
	Total	6354,800	124			

a Predictors: (Constant), RUGI, UK, IFRS, UP, SOL

b Dependent Variable: AUD\_DEL

### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	80,652	5,919		13,625	,000		
	UP	-,075	,210	-,032	-,359	,720	,933	1,072
	SOL	-2,289	3,680	-,058	-,622	,535	,878	1,139
	UK	3,555	1,443	,222	2,463	,015	,933	1,072
	IFRS	2,656	1,269	,186	2,093	,038	,963	1,038
	RUGI	,446	2,043	,020	,218	,827	,873	1,145

a Dependent Variable: AUD\_DEL

### Uji Heteroskedestisitas

#### Uji Spearman Correlations

			UP	SOL	UK	IFRS	RUGI	Unstandardized Residual
Spearman's rho	UP	Correlation Coefficient	1,000	-,026	-,248(**)	,049	,034	,169
		Sig. (2-tailed)	.	,770	,005	,588	,706	,060
		N	125	125	125	125	125	125
	SOL	Correlation Coefficient	-,026	1,000	,066	-,123	-,326(**)	-,017
		Sig. (2-tailed)	,770	.	,468	,171	,000	,851
		N	125	125	125	125	125	125
	UK	Correlation Coefficient	-,248(**)	,066	1,000	,054	-,060	-,072
		Sig. (2-tailed)	,005	,468	.	,550	,508	,427
		N	125	125	125	125	125	125
	IFRS	Correlation Coefficient	,049	-,123	,054	1,000	,156	-,013
		Sig. (2-tailed)	,588	,171	,550	.	,082	,886
		N	125	125	125	125	125	125
	RUGI	Correlation Coefficient	,034	-,326(**)	-,060	,156	1,000	-,012
		Sig. (2-tailed)	,706	,000	,508	,082	.	,892
		N	125	125	125	125	125	125
	Unstandardized Residual	Correlation Coefficient	,169	-,017	-,072	-,013	-,012	1,000
		Sig. (2-tailed)	,060	,851	,427	,886	,892	.
		N	125	125	125	125	125	125

\*\* Correlation is significant at the 0.01 level (2-tailed).



## Uji Autokorelasi

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,315(a)	,099	,062	6,935	2,086

a Predictors: (Constant), RUGI, UK, IFRS, UP, SOL

b Dependent Variable: AUD\_DEL

## Uji Linear Berganda dan Uji T

### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	80,652	5,919		13,625	,000
	UP	-,075	,210	-,032	-,359	,720
	SOL	-2,289	3,680	-,058	-,622	,535
	UK	3,555	1,443	,222	2,463	,015
	IFRS	2,656	1,269	,186	2,093	,038
	RUGI	,446	2,043	,020	,218	,827

a Dependent Variable: AUD\_DELAY

## Uji F dan R<sup>2</sup>

### ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	631,516	5	126,303	2,626	,027(a)
	Residual	5723,284	119	48,095		
	Total	6354,800	124			

a Predictors: (Constant), RUGI, UK, IFRS, UP, SOL

b Dependent Variable: AUD\_DELAY

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,315(a)	,099	,062	6,935

a Predictors: (Constant), RUGI, UK, IFRS, UP, SOL

b Dependent Variable: AUD\_DELAY

**Variables Entered/Removed(b)**

Model	Variables Entered	Variables Removed	Method
1	RUGI, UK, IFRS, UP, SOL(a)	.	Enter

a All requested variables entered.

b Dependent Variable: AUD\_DELAY



**LAMPIRAN 3**  
**Tabel Pengukuran**

**Tabel Durbin-Watson (DW),  $\alpha = 5\%$**

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
<b>125</b>	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	<b>1.7919</b>
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967

**Titik Persentase Distribusi t (df = 121 –160)**

<b>Pr df</b>	<b>0.25 0.50</b>	<b>0.10 0.20</b>	<b>0.05 0.10</b>	<b>0.025 0.050</b>	<b>0.01 0.02</b>	<b>0.005 0.010</b>	<b>0.001 0.002</b>
121	0.67652	1.28859	1.65754	1.97976	2.35756	2.61707	3.15895
122	0.67651	1.28853	1.65744	1.97960	2.35730	2.61673	3.15838
123	0.67649	1.28847	1.65734	1.97944	2.35705	2.61639	3.15781
124	0.67647	1.28842	1.65723	1.97928	2.35680	2.61606	3.15726
125	0.67646	1.28836	<b>1.65714</b>	1.97912	2.35655	2.61573	3.15671
126	0.67644	1.28831	1.65704	1.97897	2.35631	2.61541	3.15617
127	0.67643	1.28825	1.65694	1.97882	2.35607	2.61510	3.15565
128	0.67641	1.28820	1.65685	1.97867	2.35583	2.61478	3.15512
129	0.67640	1.28815	1.65675	1.97852	2.35560	2.61448	3.15461
130	0.67638	1.28810	1.65666	1.97838	2.35537	2.61418	3.15411
131	0.67637	1.28805	1.65657	1.97824	2.35515	2.61388	3.15361
132	0.67635	1.28800	1.65648	1.97810	2.35493	2.61359	3.15312
133	0.67634	1.28795	1.65639	1.97796	2.35471	2.61330	3.15264
134	0.67633	1.28790	1.65630	1.97783	2.35450	2.61302	3.15217
135	0.67631	1.28785	1.65622	1.97769	2.35429	2.61274	3.15170
136	0.67630	1.28781	1.65613	1.97756	2.35408	2.61246	3.15124
137	0.67628	1.28776	1.65605	1.97743	2.35387	2.61219	3.15079
138	0.67627	1.28772	1.65597	1.97730	2.35367	2.61193	3.15034
139	0.67626	1.28767	1.65589	1.97718	2.35347	2.61166	3.14990
140	0.67625	1.28763	1.65581	1.97705	2.35328	2.61140	3.14947
141	0.67623	1.28758	1.65573	1.97693	2.35309	2.61115	3.14904
142	0.67622	1.28754	1.65566	1.97681	2.35289	2.61090	3.14862
143	0.67621	1.28750	1.65558	1.97669	2.35271	2.61065	3.14820
144	0.67620	1.28746	1.65550	1.97658	2.35252	2.61040	3.14779
145	0.67619	1.28742	1.65543	1.97646	2.35234	2.61016	3.14739
146	0.67617	1.28738	1.65536	1.97635	2.35216	2.60992	3.14699
147	0.67616	1.28734	1.65529	1.97623	2.35198	2.60969	3.14660
148	0.67615	1.28730	1.65521	1.97612	2.35181	2.60946	3.14621
149	0.67614	1.28726	1.65514	1.97601	2.35163	2.60923	3.14583
150	0.67613	1.28722	1.65508	1.97591	2.35146	2.60900	3.14545
151	0.67612	1.28718	1.65501	1.97580	2.35130	2.60878	3.14508
152	0.67611	1.28715	1.65494	1.97569	2.35113	2.60856	3.14471
153	0.67610	1.28711	1.65487	1.97559	2.35097	2.60834	3.14435
154	0.67609	1.28707	1.65481	1.97549	2.35081	2.60813	3.14400
155	0.67608	1.28704	1.65474	1.97539	2.35065	2.60792	3.14364
156	0.67607	1.28700	1.65468	1.97529	2.35049	2.60771	3.14330
157	0.67606	1.28697	1.65462	1.97519	2.35033	2.60751	3.14295
158	0.67605	1.28693	1.65455	1.97509	2.35018	2.60730	3.14261
159	0.67604	1.28690	1.65449	1.97500	2.35003	2.60710	3.14228
160	0.67603	1.28687	1.65443	1.97490	2.34988	2.60691	3.14195

**Titik Persentase Distribusi f untuk probabilitas 0,05**

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74