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LAMPIRAN A

HASIL PENGUMPULAN DATA SEKUNDER

No.	KODE SAHAM	NAMA EMITEN	Faktor-Faktor yang Mempengaruhi <i>Audit Delay</i>						AUDIT DELAY (Y)	Leverage (Z) DER
			SIZE (X1)	OPINI (X2)	KAP (X3)	PROFIT (X4)	KAUD (X5)	SUBS (X6)		
1	ADES	PT. Akasha Wira International, Tbk.	11,703175	1	0	0,0614	3	0	90	0,71
2	AISA	PT. Tiga Pilar Sejahtera Food, Tbk.	10,957483	1	0	-0,0656	3	6	84	0,11
3	AKKU	PT. Alam Karya Unggul, Tbk.	10,957483	0	0	-0,0650	3	2	90	22,46
4	AKPI	PT. Argha Karya Prima Industry, Tbk.	12,347729	0	1	0,0156	3	2	99	1,15
5	ALDO	PT. Alkindo Naratama, Tbk.	11,552442	1	0	0,0300	3	2	77	1,24
6	ALKA	PT. Alakasa Industrindo, Tbk.	11,388952	1	0	0,0109	3	5	86	2,87
7	ALMI	PT. Alumindo Light Metal Industry, Tbk.	12,506835	1	0	0,0010	3	5	83	4,01
8	ALTO	PT. Tri Banyan Tirta, Tbk.	12,093090	1	0	0,0080	3	3	110	1,33
9	AMFG	PT. Asahimas Flat Glass, Tbk.	12,593108	1	1	0,1170	4	1	84	0,23
10	APLI	PT. Asiaplast Industries, Tbk.	11,436364	1	1	0,0352	3	0	79	4,35
11	ARNA	PT. Arwana Citra Mulia, Tbk.	12,100086	1	1	0,2100	4	4	49	0,38
12	ASII	PT. Astra International, Tbk.	14,372965	1	1	0,0900	4	183	57	1,00
13	AUTO	PT. Astra Otoparts, Tbk.	13,157787	1	1	0,0700	3	14	51	0,40
14	BATA	PT. Sepatu Bata, Tbk.	11,889241	1	1	0,0090	3	0	85	0,81
15	BIMA	PT. Primarindo Asia Infrastructure, Tbk.	11,017278	0	0	0,0966	3	0	89	-1,54
16	BRNA	PT. Berlina, Tbk.	12,125184	1	0	0,0400	3	5	82	2,64
17	BTON	PT. Betonjaya Manunggal, Tbk.	11,240942	1	0	0,0438	3	0	84	0,19
18	BUDI	PT. Budi Acid Jaya, Tbk.	12,393923	1	0	0,0120	3	3	79	1,67
19	CEKA	PT. Wilmar Cahaya Indonesia, Tbk.	12,108616	1	1	0,0030	3	0	85	1,39
20	CINT	PT. Chitose Internasional, Tbk.	11,562402	1	0	0,0070	3	5	76	0,25
21	DAJK	PT. Dwi Aneka Jaya Kemasindo, Tbk.	12,279369	1	0	0,0500	3	0	86	0,64
22	DLTA	PT. Delta Djakarta, Tbk.	11,996489	1	1	0,2845	3	1	86	0,30
23	DPNS	PT. Duta Pertiwi Nusantara, Tbk.	11,429554	1	0	0,0540	3	1	84	0,14
24	DVLA	PT. Darya-Varia Laboratoria, Tbk.	12,092105	1	1	0,0650	3	3	85	0,28
25	EKAD	PT. Ekadharna International, Tbk.	11,614210	1	0	0,0991	3	2	79	0,51
26	ETWA	PT. Eterindo Wahanatama, Tbk.	12,124194	1	0	-0,1065	3	3	120	2,84
27	FASW	PT. Fajar Surya Wisesa, Tbk.	12,746712	1	1	0,0160	3	0	69	1,30
28	GDST	PT. Gunawan Dianjaya Steel, Tbk.	12,131818	1	0	0,0120	3	0	76	0,56
29	GGRM	PT. Gudang Garam, Tbk.	13,765077	1	1	0,0927	3	4	83	0,75
30	GJTL	PT. Gajah Tunggal, Tbk.	13,205283	1	1	0,0170	3	1	84	1,70
31	HDTX	PT. Panasias Indo Resources, Tbk.	12,625487	0	0	-0,0250	3	2	75	0,06
32	HMSP	PT. HM Sampoerna, Tbk.	13,453022	1	1	0,3590	3	6	77	0,22
33	ICBP	PT. Indofood CBP Sukses Makmur, Tbk.	13,396377	1	1	0,1100	3	15	71	0,66
34	IGAR	PT. Champion Pacific Indonesia, Tbk.	11,543937	1	0	0,0932	3	2	40	0,01
35	IKAI	PT. Intikeramik Alamasri Industri, Tbk.	11,714788	0	0	-0,0511	3	3	85	1,90
36	IMAS	PT. Indomobil Sukses International, Tbk.	13,073549	1	1	-0,0055	3	106	82	2,49
37	IMPC	PT. Impack Pratama Industri, Tbk.	12,239727	1	1	0,1670	3	11	76	0,80
38	INAF	PT. Indofarma (Persero), Tbk.	12,096334	1	0	0,0059	3	2	51	1,11
39	INAI	PT. Indal Aluminium Industry, Tbk.	11,952929	0	0	0,0246	3	4	79	5,15
40	INCI	PT. Intanwijaya Internasional, Tbk.	11,170240	1	0	0,0070	3	0	83	0,01
41	INDF	PT. Indofood Sukses Makmur, Tbk.	13,934190	1	1	0,0630	3	106	71	1,08
42	INDS	PT. Indospring, Tbk.	12,358442	1	0	0,0560	3	3	89	0,25
43	INTP	PT. Indocement Tunggal Prakarsa, Tbk.	13,460672	1	1	0,1860	3	32	64	0,01
44	JECC	PT. Jembo Cable Company, Tbk.	12,026319	0	0	0,0220	3	1	83	5,20
45	JKSW	PT. Jakarta Kyoei Steel Works, Tbk.	11,481372	0	0	-0,0280	3	0	86	-1,73
46	JPFA	PT. Japfa Comfeed Indonesia, Tbk.	13,196741	1	0	0,0210	3	24	56	0,70
47	JPRS	PT. Jaya Pari Steel, Tbk.	11,569336	1	0	-0,0187	3	0	82	0,04
48	KAEF	PT. Kimia Farma (Persero), Tbk.	12,472491	1	0	0,0790	3	9	51	0,65
49	KBLI	PT. KMI Wire and Cable, Tbk.	12,126246	1	1	0,0524	3	0	80	0,42
50	KBLM	PT. Kabelindo Murni, Tbk.	11,811072	1	0	0,0320	3	2	86	1,23
51	KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk.	12,113714	1	0	-0,0125	3	2	82	0,92
52	KDSI	PT. Kedawung Setia Industrial, Tbk.	11,978718	1	0	0,0467	3	1	58	1,40
53	KIAS	PT. Keramika Indonesia Asosiasi, Tbk.	12,371537	1	0	0,0040	3	2	49	0,11
54	KICI	PT. Kedaung Indah Can, Tbk.	10,985632	1	0	0,0486	3	1	63	0,23
55	KLBF	PT. Kalbe Farma, Tbk.	13,094298	1	1	0,1662	3	25	71	0,03
56	KRAH	PT. Grand Kartech, Tbk.	11,680554	1	0	0,0620	3	1	72	1,57

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			SIZE (X1)	OPINI (X2)	KAP (X3)	PROFIT (X4)	KAUD (X5)	SUBS (X6)		
57	LION	PT. Lion Metal Works, Tbk.	11,778226	1	0	0,0817	3	1	75	0,35
58	LMPI	PT. Langgeng Makmur Industri, Tbk.	11,907891	1	0	0,0020	3	0	68	1,03
59	LMSH	PT. Lionmesh Prima, Tbk.	11,145866	1	0	0,0529	3	0	70	0,21
60	LPIN	PT. Multi Prima Sejahtera, Tbk.	11,268568	1	0	0,0020	3	9	89	0,33
61	MBTO	PT. Martina Berto, Tbk.	11,791959	1	0	0,0047	3	2	84	0,37
62	MLBI	PT. Multi Bintang Indonesia, Tbk.	12,348509	0	1	0,3500	3	1	75	3,03
63	MLIA	PT. Mulia Industrindo, Tbk.	12,858246	1	1	0,0700	3	2	71	4,46
64	MRAT	PT. Mustika Ratu, Tbk.	11,697915	1	0	0,0150	3	4	85	0,30
65	MYOR	PT. Mayora Indah, Tbk.	13,012462	1	0	0,0400	3	6	86	1,51
66	MYRX	PT. Hanson International, Tbk.	12,757624	1	1	0,0002	3	20	107	0,18
67	MYTX	PT. Apac Citra Centertex, Tbk.	12,309908	0	0	-0,0775	3	3	119	-8,59
68	NIPS	PT. Nippers, Tbk.	12,081655	1	0	-0,0356	3	0	86	1,10
69	PRAS	PT. Prima Aloy Steel, Tbk.	12,109520	1	0	0,0865	3	0	84	0,88
70	PSDN	PT. Prashida Aneka Niaga, Tbk.	11,793042	1	1	-0,0050	3	4	77	0,64
71	PYFA	PT. Pyridam Farma, Tbk.	11,237384	1	0	0,0154	3	0	75	0,53
72	RICY	PT. Ricky Putra Globalindo, Tbk.	12,068465	1	0	0,0010	3	14	84	2,00
73	RMBA	PT. Bentoel Internasional Investama, Tbk.	13,010747	1	1	-0,2223	3	0	86	-8,34
74	ROTI	PT. Nippon Indosari Corporindo, Tbk.	12,331001	1	1	0,0880	3	0	79	1,23
75	SCCO	PT. Supreme Cable Manufacturing and Commerce, Tbk.	12,219062	1	0	0,0826	3	3	82	1,04
76	SCPI	PT. Schering Plough Indonesia, Tbk.	12,119690	1	1	-0,0050	3	0	91	-31,03
77	SIAP	PT. Sekawan Intipratama, Tbk.	12,697198	1	0	0,0015	3	7	86	0,03
78	SIDO	PT. Sido Muncul, Tbk.	12,450465	1	0	0,1470	3	3	70	0,10
79	SIMA	PT. Siwani Makmur, Tbk.	10,796628	1	0	0,0020	3	3	85	0,99
80	SKBM	PT. Sekar Bumi, Tbk.	11,812602	1	0	0,1370	3	8	84	1,00
81	SKLT	PT. Sekar Laut, Tbk.	11,520582	1	0	0,0050	3	4	75	1,16
82	SMBR	PT. Semen Baturaja (Persero), Tbk.	12,466328	1	0	0,1100	3	0	44	0,08
83	SMCB	PT. Holcim Indonesia, Tbk.	13,235411	1	1	0,0400	3	8	48	0,62
84	SMGR	PT. Semen Indonesia (Persero), Tbk.	13,535480	1	1	0,1620	5	15	44	0,16
85	SMSM	PT. Selamat Sempurna, Tbk.	12,242888	0	1	0,2400	3	6	84	0,53
86	SOBI	PT. Sorini Agro Asia Corporindo, Tbk.	12,195392	1	1	0,1132	3	1	83	0,16
87	SPMA	PT. Suparma, Tbk.	12,320553	1	0	0,0230	3	0	89	1,49
88	SQBB	PT. Taisho Pharmaceutical Indonesia, Tbk.	10,662146	1	1	0,3600	3	0	72	0,25
89	SRSN	PT. Indo Acidatama, Tbk.	11,560322	1	0	0,0312	3	0	86	0,41
90	SSTM	PT. Sunson Textile Manufacturer, Tbk.	11,888552	0	0	-0,0166	3	0	86	0,02
91	STTP	PT. Siantar Top, Tbk.	12,230501	1	0	0,0726	3	4	86	1,08
92	TCID	PT. Mandom Indonesia, Tbk.	12,267931	1	1	0,0940	3	0	64	0,44
93	TIRT	PT. Tirta Mahakam Resources, Tbk.	11,853525	1	0	0,0324	3	0	84	7,69
94	TOTO	PT. Surya Toto Indonesia, Tbk.	12,306916	1	1	0,1449	3	0	84	0,65
95	TRIS	PT. Trisula International, Tbk.	11,719249	0	0	0,0680	3	6	76	0,69
96	TRST	PT. Trias Sentosa, Tbk.	12,513389	1	1	0,0090	3	2	75	0,85
97	TSPC	PT. Tempo Scan Pacific, Tbk.	12,747624	1	0	0,1036	3	1	78	0,35
98	ULTJ	PT. Ultrajaya Milk Industry and Trading Company, Tbk.	12,464949	1	0	0,0971	3	5	89	0,29
99	UNIT	PT. Nusantara Inti Corpora, Tbk.	11,644170	1	0	0,0008	3	1	82	0,82
100	UNVR	PT. Unilever Indonesia, Tbk.	12,154749	1	1	0,4020	3	1	86	2,11
101	VOKS	PT. Voksel Electric, Tbk.	12,191424	1	0	-0,0550	3	4	105	2,01
102	WIIM	PT. Wismilak Inti Makmur, Tbk.	12,124800	1	0	0,0877	3	4	82	0,56
103	WTON	PT. Wijaya Karya Beton, Tbk.	12,580050	1	0	0,1385	3	2	50	0,71
104	YPAS	PT. Yana Prima Hasta Perdana, Tbk.	11,505821	1	0	-0,0279	3	0	65	0,98

Perusahaan yang Dikeluarkan dari Sampel Penelitian:

1	CPIN	PT. Charoen Pokphand Indonesia, Tbk.	13,319365	1	1	0,0800	5	5	86	0,91
2	MAIN	PT. Melindo Feedmil, Tbk.	12,547925	1	0	-0,0240	5	5	86	2,28
3	MERK	PT. Merck, Tbk.	11,855277	0	1	0,2532	3	0	58	0,29
4	SIPD	PT. Sierad Produe, Tbk.	12,447300	1	0	0,0007	3	6	147	1,18
5	SULI	PT. SLJ Global, Tbk.	11,954537	0	1	0,0100	3	6	69	-3,46

LAMPIRAN A

HASIL PENGUMPULAN DATA SEKUNDER

No.	KODE SAHAM	NAMA EMITEN	KATEGORI (SUB SEKTOR)	AUDIT DELAY	
1	ADES	PT. Akasha Wira International, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	31-Mar-2015
2	AISA	PT. Tiga Pilar Sejahtera Food, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	25-Mar-2015
3	AKKU	PT. Alam Karya Unggul, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	31-Mar-2015
4	AKPI	PT. Argha Karya Prima Industry, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	09-Apr-2015
5	ALDO	PT. Alkindo Naratama, Tbk.	Sub Sektor Pulp dan Kertas	31-Des-2014	18-Mar-2015
6	ALKA	PT. Alakasa Industrindo, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	27-Mar-2015
7	ALMI	PT. Alumindo Light Metal Industry, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	24-Mar-2015
8	ALTO	PT. Tri Banyan Tirta, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	20-Apr-2015
9	AMFG	PT. Asahimas Flat Glass, Tbk.	Sub Sektor Keramik, Porselen dan Kaca	31-Des-2014	25-Mar-2015
10	APLI	PT. Asiaplast Industries, Tbk	Sub Sektor Plastik dan Kemasan	31-Des-2014	20-Mar-2015
11	ARNA	PT. Arwana Citra Mulia, Tbk	Sub Sektor Keramik, Porselen dan Kaca	31-Des-2014	18-Feb-2015
12	ASII	PT. Astra International, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	26-Feb-2015
13	AUTO	PT. Astra Otoparts, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	20-Feb-2015
14	BATA	PT. Sepatu Bata, Tbk.	Sub Sektor Alas Kaki	31-Des-2014	26-Mar-2015
15	BIMA	PT. Primarindo Asia Infrastructure, Tbk.	Sub Sektor Alas Kaki	31-Des-2014	30-Mar-2015
16	BRNA	PT. Berlina, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	23-Mar-2015
17	BTON	PT. Betonjaya Manunggal, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	25-Mar-2015
18	BUDI	PT. Budi Acid Jaya, Tbk.	Sub Sektor Kimia	31-Des-2014	20-Mar-2015
19	CEKA	PT. Wilmar Cahaya Indonesia, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	26-Mar-2015
20	CINT	PT. Chitose Internasional, Tbk.	Sub Sektor Peralatan Rumah Tangga	31-Des-2014	17-Mar-2015
21	DAJK	PT. Dwi Aneka Jaya Kemasindo, Tbk.	Sub Sektor Pulp dan Kertas	31-Des-2014	27-Mar-2015
22	DLTA	PT. Delta Djakarta, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	27-Mar-2015
23	DPNS	PT. Duta Pertiwi Nusantara, Tbk.	Sub Sektor Kimia	31-Des-2014	25-Mar-2015
24	DVLA	PT. Darya-Varia Laboratoria, Tbk.	Sub Sektor Farmasi	31-Des-2014	26-Mar-2015
25	EKAD	PT. Ekadharna International, Tbk.	Sub Sektor Kimia	31-Des-2014	20-Mar-2015
26	ETWA	PT. Eterindo Wahanatama, Tbk.	Sub Sektor Kimia	31-Des-2014	30-Apr-2015
27	FASW	PT. Fajar Surya Wisesa, Tbk.	Sub Sektor Pulp dan Kertas	31-Des-2014	10-Mar-2015
28	GDST	PT. Gunawan Dianjaya Steel, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	17-Mar-2015
29	GGRM	PT. Gudang Garam, Tbk	Sub Sektor Rokok	31-Des-2014	24-Mar-2015
30	GJTL	PT. Gajah Tunggal, Tbk	Sub Sektor Otomotif dan Komponen	31-Des-2014	25-Mar-2015
31	HDTX	PT. Panasia Indo Resources, Tbk.	Sub Sektor Tekstil dan Garment	31-Des-2014	16-Mar-2015
32	HMSP	PT. HM Sampoerna, Tbk	Sub Sektor Rokok	31-Des-2014	18-Mar-2015
33	ICBP	PT. Indofood CBP Sukses Makmur, Tbk	Sub Sektor Makanan dan Minuman	31-Des-2014	12-Mar-2015
34	IGAR	PT. Champion Pasific Indonesia, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	09-Feb-2015
35	IKAI	PT. Intikeramik Alamasri Industri, Tbk.	Sub Sektor Keramik, Porselen dan Kaca	31-Des-2014	26-Mar-2015
36	IMAS	PT. Indomobil Sukses International, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	23-Mar-2015
37	IMPC	PT. Impack Pratama Industri, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	17-Mar-2015
38	INAF	PT. Indofarma (Persero), Tbk.	Sub Sektor Farmasi	31-Des-2014	20-Feb-2015
39	INAI	PT. Indal Aluminium Industry, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	20-Mar-2015
40	INCI	PT. Intanwijaya Internasional, Tbk.	Sub Sektor Kimia	31-Des-2014	24-Mar-2015
41	INDF	PT. Indofood Sukses Makmur, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	12-Mar-2015
42	INDS	PT. Indospring, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	30-Mar-2015
43	INTP	PT. Indocement Tunggal Prakarsa, Tbk.	Sub Sektor Semen	31-Des-2014	05-Mar-2015
44	JECC	PT. Jembo Cable Company, Tbk.	Sub Sektor Kabel	31-Des-2014	24-Mar-2015
45	JKSW	PT. Jakarta Kyoei Steel Works, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	27-Mar-2015
46	JPFA	PT. Japfa Comfeed Indonesia, Tbk.	Sub Sektor Pakan Ternak	31-Des-2014	25-Feb-2015
47	JPRS	PT. Jaya Pari Steel, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	23-Mar-2015
48	KAEF	PT. Kimia Farma (Persero), Tbk.	Sub Sektor Farmasi	31-Des-2014	20-Feb-2015
49	KBLI	PT. KMI Wire and Cable, Tbk.	Sub Sektor Kabel	31-Des-2014	21-Mar-2015
50	KBLM	PT. Kabelindo Murni, Tbk.	Sub Sektor Kabel	31-Des-2014	27-Mar-2015
51	KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk.	Sub Sektor Pulp dan Kertas	31-Des-2014	23-Mar-2015
52	KDSI	PT. Kedawang Setia Industrial, Tbk.	Sub Sektor Peralatan Rumah Tangga	31-Des-2014	27-Feb-2015
53	KIAS	PT. Keramika Indonesia Asosiasi, Tbk.	Sub Sektor Keramik, Porselen dan Kaca	31-Des-2014	18-Feb-2015
54	KICI	PT. Kedaung Indah Can, Tbk.	Sub Sektor Peralatan Rumah Tangga	31-Des-2014	04-Mar-2015
55	KLBF	PT. Kalbe Farma, Tbk.	Sub Sektor Farmasi	31-Des-2014	12-Mar-2015
56	KRAH	PT. Grand Kartech, Tbk.	Sub Sektor Mesin dan Alat Berat	31-Des-2014	13-Mar-2015

No.	KODE SAHAM	NAMA EMITEN	KATEGORI (SUB SEKTOR)	AUDIT DELAY	
57	LION	PT. Lion Metal Works, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	16-Mar-2015
58	LMPI	PT. Langgeng Makmur Industri, Tbk.	Sub Sektor Peralatan Rumah Tangga	31-Des-2014	09-Mar-2015
59	LMSH	PT. Lionmesh Prima, Tbk.	Sub Sektor Logam dan sejenisnya	31-Des-2014	11-Mar-2015
60	LPIN	PT. Multi Prima Sejahtera, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	30-Mar-2015
61	MBTO	PT. Martina Berto, Tbk.	Sub Sektor Kosmetik dan Barang Keperluan Rumah	31-Des-2014	25-Mar-2015
62	MLBI	PT. Multi Bintang Indonesia, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	16-Mar-2015
63	MLIA	PT. Mulia Industrindo, Tbk.	Sub Sektor Keramik, Porselen dan Kaca	31-Des-2014	12-Mar-2015
64	MRAT	PT. Mustika Ratu, Tbk.	Sub Sektor Kosmetik dan Barang Keperluan Rumah	31-Des-2014	26-Mar-2015
65	MYOR	PT. Mayora Indah, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	27-Mar-2015
66	MYRX	PT. Hanson International, Tbk.	Sub Sektor Logam dan sejenisnya	17-Apr-2015	31-Des-2014
67	MYTX	PT. Apac Citra Centertex, Tbk.	Sub Sektor Tekstil dan Garment	31-Des-2014	29-Apr-2015
68	NIPS	PT. Nippers, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	27-Mar-2015
69	PRAS	PT. Prima Aloy Steel, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	25-Mar-2015
70	PSDN	PT. Prashida Aneka Niaga, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	18-Mar-2015
71	PYFA	PT. Pyridam Farma, Tbk.	Sub Sektor Farmasi	31-Des-2014	16-Mar-2015
72	RICY	PT. Ricky Putra Globalindo, Tbk.	Sub Sektor Tekstil dan Garment	31-Des-2014	25-Mar-2015
73	RMBA	PT. Bentoel Internasional Investama, Tbk.	Sub Sektor Rokok	31-Des-2014	27-Mar-2015
74	ROTI	PT. Nippon Indosari Corporindo, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	20-Mar-2015
75	SCCO	PT. Supreme Cable Manufacturing and Commerce, Tbk.	Sub Sektor Kabel	31-Des-2014	23-Mar-2015
76	SCPI	PT. Schering Plough Indonesia, Tbk.	Sub Sektor Farmasi	31-Des-2014	01-Apr-2015
77	SIAP	PT. Sekawan Intipratama, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	27-Mar-2015
78	SIDO	PT. Sido Muncul, Tbk.	Sub Sektor Farmasi	31-Des-2014	11-Mar-2015
79	SIMA	PT. Siwani Makmur, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	26-Mar-2015
80	SKBM	PT. Sekar Bumi, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	25-Mar-2015
81	SKLT	PT. Sekar Laut, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	16-Mar-2015
82	SMBR	PT. Semen Baturaja (Persero), Tbk.	Sub Sektor Semen	31-Des-2014	13-Feb-2015
83	SMCB	PT. Holcim Indonesia, Tbk.	Sub Sektor Semen	31-Des-2014	17-Feb-2015
84	SMGR	PT. Semen Indonesia (Persero), Tbk.	Sub Sektor Semen	31-Des-2014	13-Feb-2015
85	SMSM	PT. Selamat Sempurna, Tbk.	Sub Sektor Otomotif dan Komponen	31-Des-2014	25-Mar-2015
86	SOBI	PT. Sorini Agro Asia Corporindo, Tbk.	Sub Sektor Kimia	31-Mei-2014	22-Agust-2014
87	SPMA	PT. Suparma, Tbk.	Sub Sektor Pulp dan Kertas	31-Des-2014	30-Mar-2015
88	SQBB	PT. Taisho Pharmaceutical Indonesia, Tbk.	Sub Sektor Farmasi	31-Des-2014	13-Mar-2015
89	SRSN	PT. Indo Acidatama, Tbk.	Sub Sektor Kimia	31-Des-2014	27-Mar-2015
90	SSTM	PT. Sunson Textile Manufacturer, Tbk.	Sub Sektor Tekstil dan Garment	31-Des-2014	27-Mar-2015
91	STTP	PT. Siantar Top, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	27-Mar-2015
92	TCID	PT. Mandom Indonesia, Tbk.	Sub Sektor Kosmetik dan Barang Keperluan Rumah	31-Des-2014	05-Mar-2015
93	TIRT	PT. Tirta Mahakam Resources, Tbk.	Sub Sektor Kayu dan Pengolahannya	31-Des-2014	25-Mar-2015
94	TOTO	PT. Surya Toto Indonesia, Tbk.	Sub Sektor Keramik, Porselen dan Kaca	31-Des-2014	25-Mar-2015
95	TRIS	PT. Trisula International, Tbk.	Sub Sektor Tekstil dan Garment	31-Des-2014	17-Mar-2015
96	TRST	PT. Trias Sentosa, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	16-Mar-2015
97	TSPC	PT. Tempo Scan Pacific, Tbk.	Sub Sektor Farmasi	31-Des-2014	19-Mar-2015
98	ULTJ	PT. Ultrajaya Milk Industry and Trading Company, Tbk.	Sub Sektor Makanan dan Minuman	31-Des-2014	30-Mar-2015
99	UNIT	PT. Nusantara Inti Corpora, Tbk.	Sub Sektor Tekstil dan Garment	31-Des-2014	23-Mar-2015
100	UNVR	PT. Unilever Indonesia, Tbk.	Sub Sektor Kosmetik dan Barang Keperluan Rumah	31-Des-2014	27-Mar-2015
101	VOKS	PT. Voksel Electric, Tbk.	Sub Sektor Kabel	31-Des-2014	15-Apr-2015
102	WIIM	PT. Wismilak Inti Makmur, Tbk.	Sub Sektor Rokok	31-Des-2014	23-Mar-2015
103	WTON	PT. Wijaya Karya Beton, Tbk.	Sub Sektor Semen	31-Des-2014	19-Feb-2015
104	YPAS	PT. Yana Prima Hasta Perdana, Tbk.	Sub Sektor Plastik dan Kemasan	31-Des-2014	06-Mar-2015

Perusahaan yang Dikeluarkan dari Sampel Penelitian:

1	CPIN	PT. Charoen Pokphand Indonesia, Tbk.	Sub Sektor Pakan Ternak	31-Des-2014	27-Mar-2015
2	MAIN	PT. Melindo Feedmil, Tbk.	Sub Sektor Pakan Ternak	31-Des-2014	27-Mar-2015
3	MERK	PT. Merck, Tbk.	Sub Sektor Farmasi	31-Des-2014	27-Feb-2015
4	SIPD	PT. Sierad Produe, Tbk.	Sub Sektor Pakan Ternak	31-Des-2014	27-Mei-2015
5	SULI	PT. SLJ Global, Tbk.	Sub Sektor Kayu dan Pengolahannya	31-Des-2014	10-Mar-2015

LAMPIRAN B

HASIL OUTPUT SPSS 21.00

Frequencies

Statistics			
		Opini Audit	Ukuran KAP
N	Valid	104	104
	Missing	0	0
Mean		,88	,36
Median		1,00	,00
Mode		1	0
Std. Deviation		,332	,481
Minimum		0	0
Maximum		1	1

Frequency Table

Opini Auditor					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Qualified Opinion	13	12,5	12,5	12,5
	Unqualified Opinion	91	87,5	87,5	100,0
	Total	104	100,0	100,0	

Ukuran KAP					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non- Big Four	67	64,4	64,4	64,4
	Big Four	37	35,6	35,6	100,0
	Total	104	100,0	100,0	

Descriptives Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	104	10,662146	14,372965	12,15725966	,696294998
Opini Auditor	104	0	1	,88	,332
Ukuran KAP	104	0	1	,36	,481
Profitabilitas	104	-,2223	,4020	,056232	,0942848
Komite Audit	104	3	5	3,05	,256
Subsidiaries	104	0	183	7,39	23,068
Audit Delay	104	40	120	78,35	14,415
Leverage	104	-31,0300	22,4600	,737019	4,2185349
Valid N (listwise)	104				

NPar Tests

		Ukuran Perusahaan	Opini Auditor	Ukuran KAP	Profitabilitas
N		104	104	104	104
Normal Parameters ^{a,b}	Mean	12,15725966	,88	,36	,056232
	Std. Deviation	,696294998	,332	,481	,0942848
	Absolute	,091	,522	,414	,132
Most Extreme Differences	Positive	,091	,353	,414	,132
	Negative	-,045	-,522	-,266	-,122
Kolmogorov-Smirnov Z		,925	5,319	4,227	1,350
Asymp. Sig. (2-tailed)		,359	,000	,000	,052

		Komite Audit	Subsidiaries	Audit Delay	Leverage
N		104	104	104	104
Normal Parameters ^{a,b}	Mean	3,05	7,39	78,35	,737019
	Std. Deviation	,256	23,068	14,415	4,2185349
	Absolute	,536	,374	,163	,384
Most Extreme Differences	Positive	,536	,361	,163	,257
	Negative	-,426	-,374	-,149	-,384
Kolmogorov-Smirnov Z		5,466	3,817	1,663	3,911
Asymp. Sig. (2-tailed)		,000	,000	,008	,000

a. Test distribution is Normal.

b. Calculated from data.

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		104
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	12,82920631
	Absolute	,104
Most Extreme Differences	Positive	,079
	Negative	-,104
Kolmogorov-Smirnov Z		1,062
Asymp. Sig. (2-tailed)		,210

a. Test distribution is Normal.

b. Calculated from data.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Leverage, Komite Audit, Opini Auditor, Profitabilitas, Subsidiaries, Ukuran KAP, Ukuran Perusahaan ^b		Enter

a. Dependent Variable: Audit Delay

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,456 ^a	,208	,150	13,289

a. Predictors: (Constant), Leverage, Komite Audit, Opini Auditor, Profitabilitas, Subsidiaries, Ukuran KAP, Ukuran Perusahaan

b. Dependent Variable: Audit Delay

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	4450,919	7	635,846	3,601	,002 ^b
Residual	16952,619	96	176,590		
Total	21403,538	103			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Leverage, Komite Audit, Opini Auditor, Profitabilitas, Subsidiaries, Ukuran KAP, Ukuran Perusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	161,436	31,979		5,048	,000
Ukuran Perusahaan	-3,070	2,454	-,148	-1,251	,214
Opini Auditor	-8,014	4,015	-,185	-1,996	,049
Ukuran KAP	4,038	3,438	,135	1,174	,243
Profitabilitas	-40,412	15,461	-,264	-2,614	,010
Komite Audit	-12,345	5,520	-,219	-2,236	,028
Subsidiaries	-,020	,068	-,032	-,296	,768
Leverage	-,202	,320	-,059	-,630	,530

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Ukuran Perusahaan	,587	1,703
Opini Auditor	,963	1,038
Ukuran KAP	,627	1,596
Profitabilitas	,807	1,239
Komite Audit	,857	1,166
Subsidiaries	,703	1,422
Leverage	,938	1,066

a. Dependent Variable: Audit Delay

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Ukuran Perusahaan	Opini Audit
1	1	4,881	1,000	,00	,00	,00
	2	1,015	2,193	,00	,00	,00
	3	,897	2,333	,00	,00	,00
	4	,763	2,529	,00	,00	,01
	5	,347	3,752	,00	,00	,00
	6	,092	7,270	,00	,00	,98
	7	,004	34,274	,04	,11	,00
	8	,001	71,700	,95	,89	,00

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions				
		Ukuran KAP	Profitabilitas	Komite Audit	Subsidiaries	Leverage
1	1	,01	,01	,00	,00	,00
	2	,04	,00	,00	,01	,77
	3	,02	,00	,00	,55	,07
	4	,07	,48	,00	,09	,03
	5	,71	,49	,00	,11	,10
	6	,00	,00	,01	,00	,03
	7	,00	,01	,94	,01	,00
	8	,15	,00	,05	,22	,00

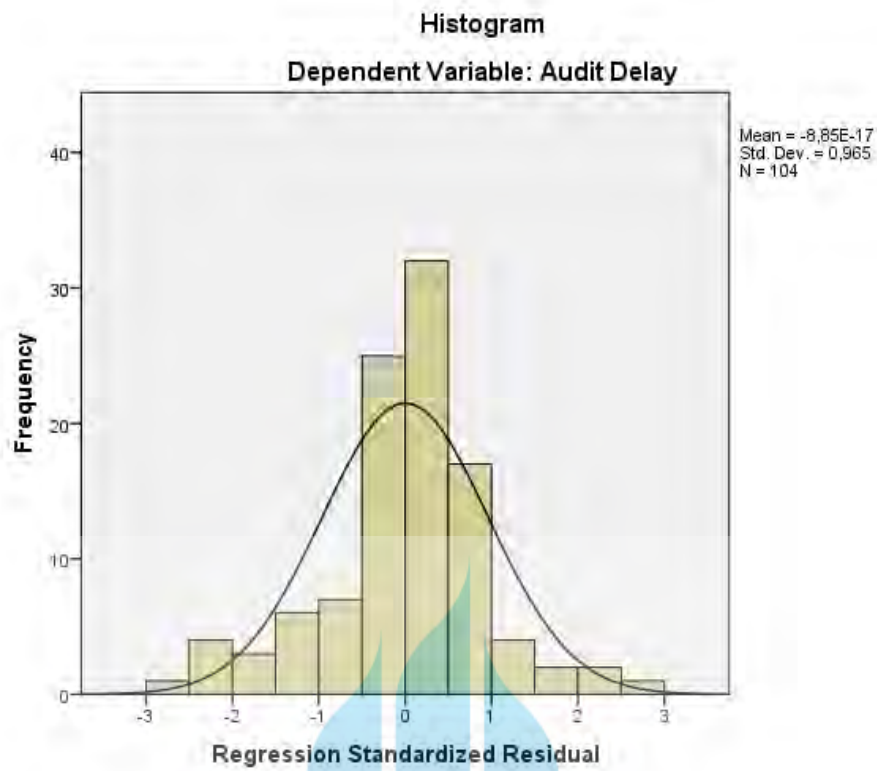
a. Dependent Variable: Audit Delay

Residuals Statistics^a

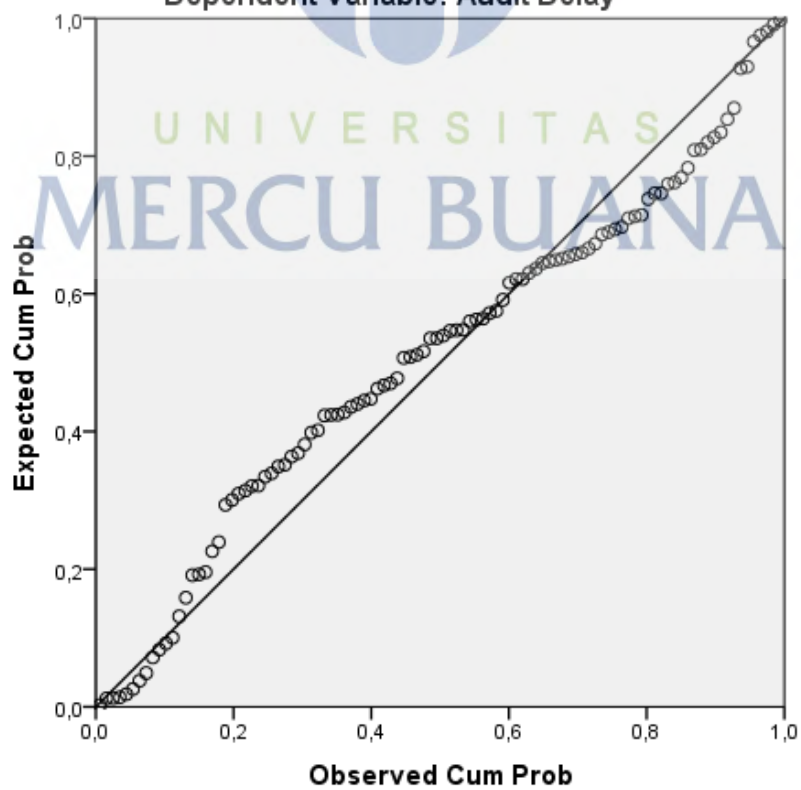
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	47,31	91,42	78,35	6,574	104
Std. Predicted Value	-4,721	1,989	,000	1,000	104
Standard Error of Predicted Value	1,750	10,490	3,247	1,752	104
Adjusted Predicted Value	52,78	92,50	78,30	6,462	104
Residual	-37,145	37,157	,000	12,829	104
Std. Residual	-2,795	2,796	,000	,965	104
Stud. Residual	-2,835	2,864	,002	,993	104
Deleted Residual	-38,219	38,983	,042	13,612	104
Stud. Deleted Residual	-2,947	2,979	,001	1,009	104
Mahal. Distance	,795	63,197	6,933	11,110	104
Cook's Distance	,000	,126	,008	,017	104
Centered Leverage Value	,008	,614	,067	,108	104

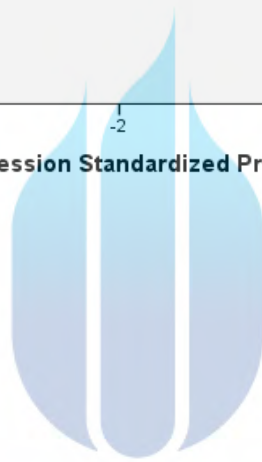
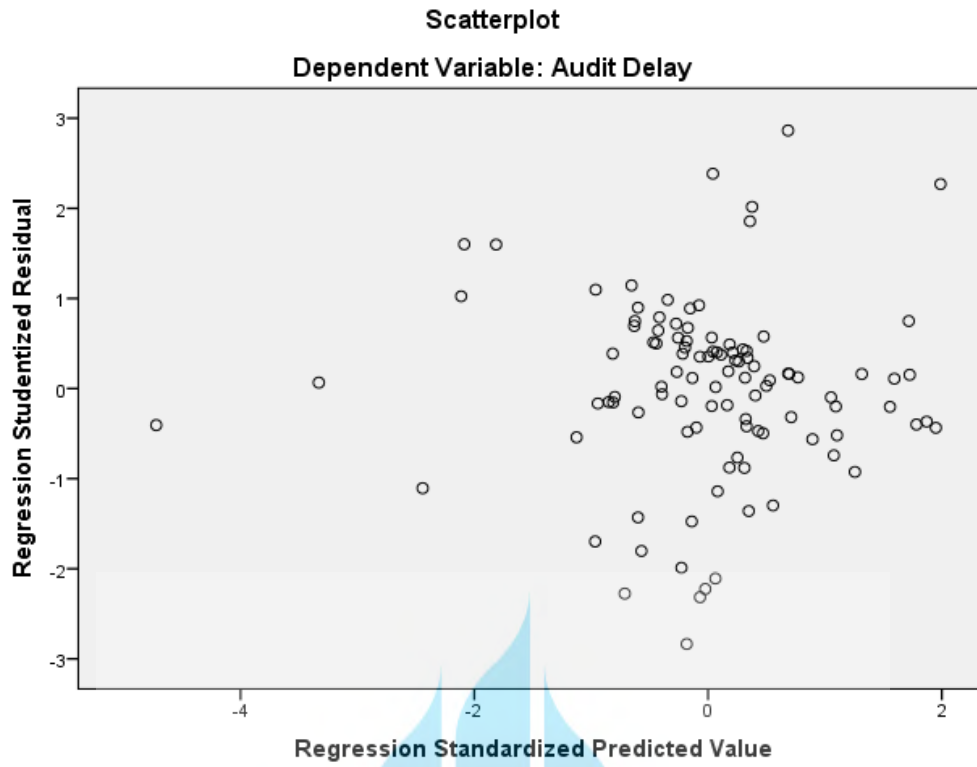
a. Dependent Variable: Audit Delay

Charts



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Audit Delay





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Regression (Res_2)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Leverage, Komite Audit, Opini Audit, Profitabilitas, Subsidiaries, Ukuran KAP, Ukuran Perusahaan ^b	.	Enter

a. Dependent Variable: RES_2

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,363 ^a	,132	,068	8,50632	1,877

a. Predictors: (Constant), Leverage, Komite Audit, Opini Audit, Profitabilitas, Subsidiaries, Ukuran KAP, Ukuran Perusahaan

b. Dependent Variable: RES_2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1052,024	7	150,289	2,077	,053 ^b
	Residual	6946,322	96	72,358		
	Total	7998,346	103			

a. Dependent Variable: RES_2

b. Predictors: (Constant), Leverage, Komite Audit, Opini Audit, Profitabilitas, Subsidiaries, Ukuran KAP, Ukuran Perusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-50,120	20,470		-2,448	,016
	Ukuran Perusahaan	4,979	1,571	,393	3,169	,002
	Opini Audit	2,733	2,570	,103	1,064	,290
	Ukuran KAP	-4,886	2,201	-,267	-2,220	,029
	Profitabilitas	,969	9,897	,010	,098	,922
	Komite Audit	-,366	3,534	-,011	-,104	,918
	Subsidiaries	-,095	,043	-,249	-2,191	,031
	Leverage	-,023	,205	-,011	-,112	,911

Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	
1	(Constant)		
	Ukuran Perusahaan	,587	1,703
	Opini Audit	,963	1,038
	Ukuran KAP	,627	1,596
	Profitabilitas	,807	1,239
	Komite Audit	,857	1,166
	Subsidiaries	,703	1,422
	Leverage	,938	1,066

a. Dependent Variable: RES_2

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Ukuran Perusahaan	Opini Audit
1	1	4,881	1,000	,00	,00	,00
	2	1,015	2,193	,00	,00	,00
	3	,897	2,333	,00	,00	,00
	4	,763	2,529	,00	,00	,01
	5	,347	3,752	,00	,00	,00
	6	,092	7,270	,00	,00	,98
	7	,004	34,274	,04	,11	,00
	8	,001	71,700	,95	,89	,00

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions				
		Ukuran KAP	Profitabilitas	Komite Audit	Subsidiaries	Leverage
1	1	,01	,01	,00	,00	,00
	2	,04	,00	,00	,01	,77
	3	,02	,00	,00	,55	,07
	4	,07	,48	,00	,09	,03
	5	,71	,49	,00	,11	,10
	6	,00	,00	,01	,00	,03
	7	,00	,01	,94	,01	,00
	8	,15	,00	,05	,22	,00

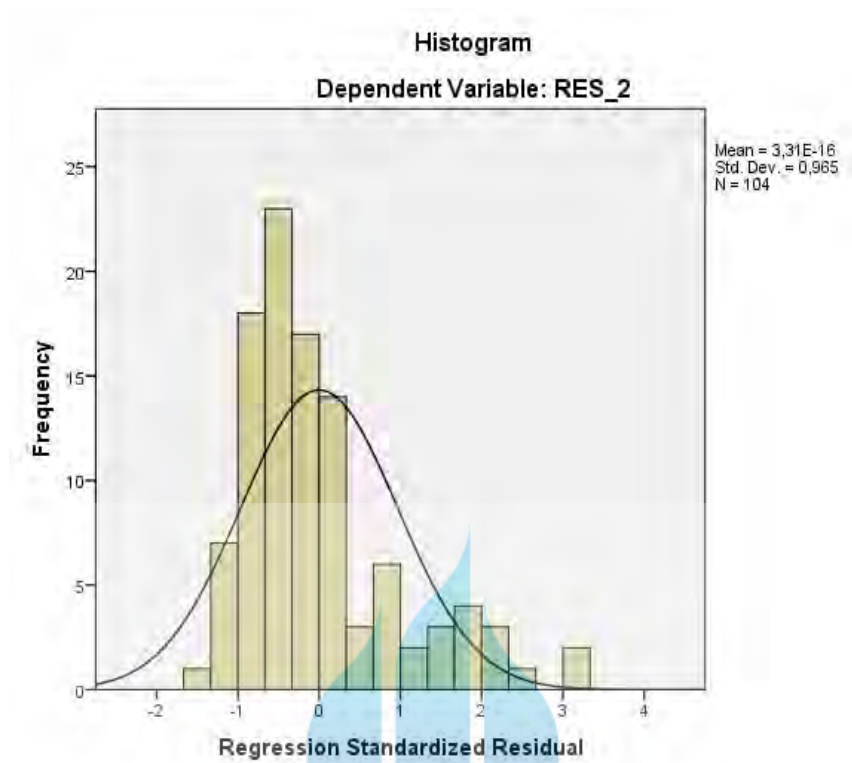
a. Dependent Variable: RES_2

Residuals Statistics^a

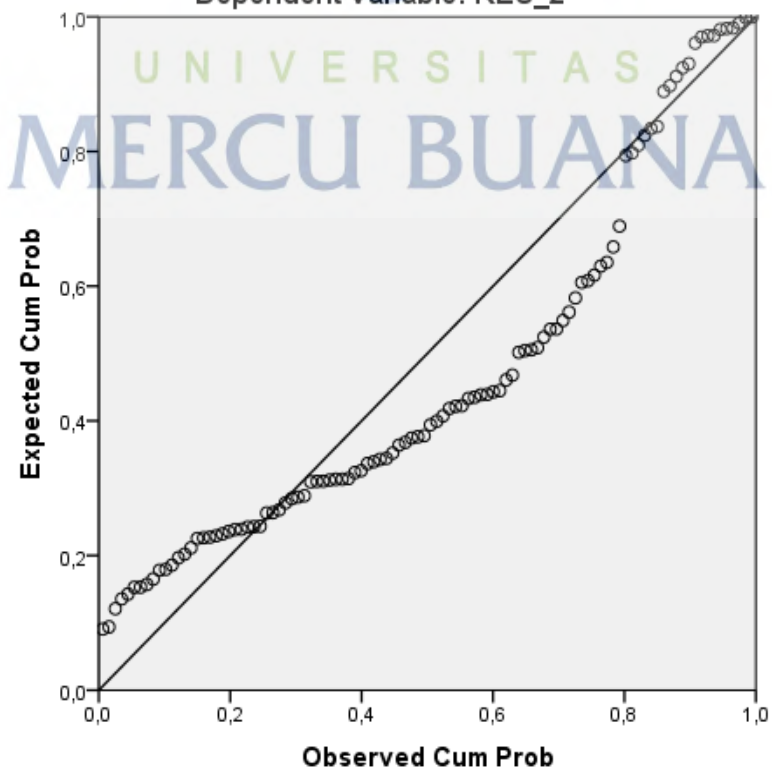
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0549	15,7329	9,2789	3,19591	104
Std. Predicted Value	-2,886	2,019	,000	1,000	104
Standard Error of Predicted Value	1,120	6,715	2,078	1,122	104
Adjusted Predicted Value	-,2404	26,4101	9,4561	3,73699	104
Residual	-11,36978	28,25716	,00000	8,21219	104
Std. Residual	-1,337	3,322	,000	,965	104
Stud. Residual	-1,667	3,370	-,008	1,004	104
Deleted Residual	-23,10088	29,07444	-,17721	9,02343	104
Stud. Deleted Residual	-1,683	3,570	-,001	1,022	104
Mahal. Distance	,795	63,197	6,933	11,110	104
Cook's Distance	,000	,575	,015	,062	104
Centered Leverage Value	,008	,614	,067	,108	104

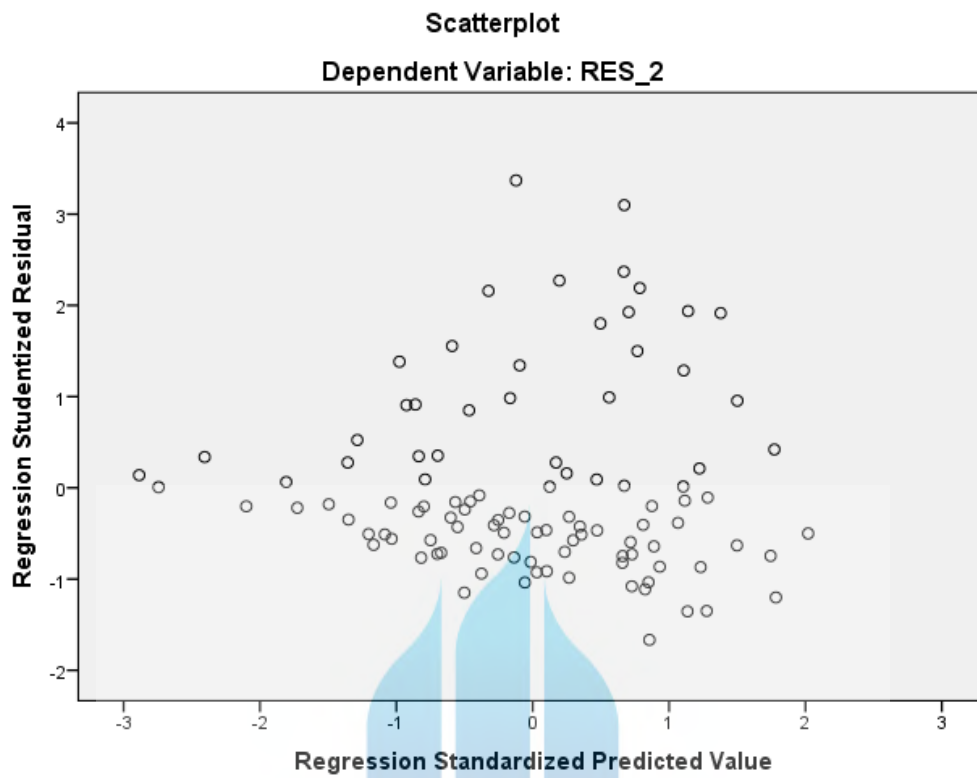
a. Dependent Variable: RES_2

Charts



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: RES_2





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Nonparametric Correlations

Correlations

		Ukuran Perusahaan	Opini Auditor	Ukuran KAP	Profitabilitas	Komite Audit	Subsidiaries	Leverage	Unstandardized Residual	
Spearman's rho	Ukuran Perusahaan	Correlation Coefficient	1,000	,121	,481	,272	,211	,399	,019	,052
		Sig. (2-tailed)	.	,221	,000	,005	,032	,000	,847	,600
		N	104	104	104	104	104	104	104	104
	Opini Auditor	Correlation Coefficient	,121	1,000	,099	,147	,076	,036	-,016	,088
		Sig. (2-tailed)	,221	.	,319	,137	,446	,717	,868	,376
		N	104	104	104	104	104	104	104	104
	Ukuran KAP	Correlation Coefficient	,481**	,099	1,000**	,363	,269**	,094	-,035**	-,049
		Sig. (2-tailed)	,000	,319	.	,000	,006	,344	,721	,620
		N	104	104	104	104	104	104	104	104
	Profitabilitas	Correlation Coefficient	,272**	,147	,363**	1,000	,248**	,099	-,124**	,004
		Sig. (2-tailed)	,005	,137	,000	.	,011	,319	,210	,971
		N	104	104	104	104	104	104	104	104
	Komite Audit	Correlation Coefficient	,211*	,076	,269*	,248	1,000*	,172	-,100*	-,024
		Sig. (2-tailed)	,032	,446	,006	,011	.	,081	,311	,807
		N	104	104	104	104	104	104	104	104
	Subsidiaries	Correlation Coefficient	,399**	,036	,094**	,099	,172**	1,000	,072**	,061
		Sig. (2-tailed)	,000	,717	,344	,319	,081	.	,467	,537
		N	104	104	104	104	104	104	104	104
	Leverage	Correlation Coefficient	,019	-,016	-,035	-,124	-,100	,072	1,000	,132
		Sig. (2-tailed)	,847	,868	,721	,210	,311	,467	.	,181
	N	104	104	104	104	104	104	104	104	
Unstandardized Residual	Correlation Coefficient	,052	,088	-,049	,004	-,024	,061	,132	1,000	
	Sig. (2-tailed)	,600	,376	,620	,971	,807	,537	,181		
	N	104	104	104	104	104	104	104	104	

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

* . Correlation is significant at the 0.05 level (2-tailed).