

LAMPIRAN

Lampiran 1

Daftar Nama Perusahaan yang Dijadikan Sampel Penelitian

No	Kode	Nama Emiten
1	CAMP	Campina Ice Cream Industry Tbk
2	CEKA	Wilmar Cahaya Indonesia Tbk
3	CLEO	Sariguna Primatirta Tbk
4	COCO	Wahana Interfood Nusantara Tbk
5	DLTA	Delta Djakarta Tbk
6	DMND	Diamond Food Indonesia Tbk
7	GOOD	Garudafood Putra Putri Jaya Tbk
8	HOKI	Buyung Poetra Sembada Tbk
9	ICBP	Indofood CBP Sukses Makmur Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	KEJU	Mulia Boga Raya Tbk
12	MLBI	Multi Bintang Indonesia Tbk
13	MYOR	Mayora Indah Tbk
14	SKBM	Sekar Bumi Tbk

15	SKLT	Sekar Laut Tbk
16	STTP	Siantar Top Tbk
17	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
18	ADES	Akasha Wira International Tbk (ADES)
19	DVLA	Darya Varia Laboratoria Tbk (DVLA)
20	GGRM	Gudang Garam Tbk (GGRM)
21	HMSP	Hanjaya Mandala Sampoerna Tbk (HMSP)
22	KLBF	Kalbe Farma Tbk
23	MERK	Merck Indonesia Tbk (MERK)
24	PEHA	Phapros Tbk,PT (PEHA)
25	PYFA	Pyridam Farma Tbk (PYFA)
26	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)
27	TPSC	Tempo Scan Pacific Tbk (TSPC)
28	UNVR	Unilever Indonesia Tbk (UNVR)
29	WIIM	Wismilak Inti Makmur Tbk (WIIM)

Lampiran 2

Tabulasi Data

NO	NAMA PERUSAHAAN	TAHUN	ROA	DER	TOTAL ASET	AUDIT DELAY
1	CAMP	2018	0,061683548	0,13423332	27,63528781	88
		2019	0,072583175	0,130572732	27,68695639	115
		2020	0,040525251	0,130144727	27,7143265	85
		2021	0,087222218	0,121669749	27,76839814	84
		2022	0,112820878	0,141614381	27,70313474	89
2	CEKA	2018	0,079258461	0,196906716	27,7871322	74
		2019	0,154663961	0,231402875	27,96253791	79
		2020	0,116050061	0,242686757	28,07997591	88
		2021	0,110208791	0,223459432	28,16011124	88
		2022	0,128444483	0,108541891	28,17234924	75
3	CLEO	2018	0,075859436	0,312292865	27,44941993	67
		2019	0,105013099	0,624879577	27,85027255	69
		2020	0,101280167	0,465153194	27,90176565	75
		2021	0,134041045	0,346054954	27,92977782	70
		2022	0,115498153	0,428951928	28,15783245	86
4	COCO	2018	0,018992081	2,240963659	25,81547952	84
		2019	0,031772584	1,290049884	26,24649554	76
		2020	0,010381357	1,353500571	26,29828426	138
		2021	0,023018594	0,693920814	26,63861662	77
		2022	0,013648845	1,37430653	26,90752691	89
5	DLTA	2018	0,221940384	0,186388491	28,05204271	87
		2019	0,222874337	0,17503857	27,98588302	80
		2020	0,100740604	0,201668947	27,83443606	89
		2021	0,143646236	0,295541207	27,90007225	89
		2022	0,17600077	0,306172953	27,89889813	89
6	DMND	2018	0,07550185	0,440319725	29,06927063	178
		2019	0,065856396	0,696511837	29,34853304	91
		2020	0,036191181	0,220174173	29,36808467	120
		2021	0,055812924	0,254594341	29,47114002	119
		2022	0,055552268	0,271107738	29,55939221	90
7	GOOD	2018	0,101006732	0,692132225	29,06905564	85
		2019	0,086067655	0,830782736	29,25299367	129
		2020	0,037301004	1,270206648	29,51368252	130

		2021	0,07280429	1,23271719	29,5430202	63
		2022	0,071200703	1,186332469	29,62263803	58
8	HOKI	2018	0,118858201	0,347461369	27,35506543	84
		2019	0,122217583	0,322816552	27,46694337	90
		2020	0,041942225	0,368816348	27,53332473	106
		2021	0,012670956	0,479254671	27,6200808	117
		2022	0,000111597	0,213414182	27,42227795	89
9	ICBP	2018	0,135559119	0,51349478	31,16812237	78
		2019	0,138468716	0,451357769	31,28710136	80
		2020	0,071615928	1,058671169	32,27144575	78
		2021	0,06691376	1,157498055	32,40227023	88
		2022	0,04962636	1,006255493	32,37860656	82
10	INDF	2018	0,051398014	0,933974053	32,20095572	78
		2019	0,061359848	0,774799692	32,19743549	80
		2020	0,053648724	1,061417085	32,72560849	78
		2021	0,06246556	1,070320011	32,82039485	88
		2022	0,050947187	0,927231842	32,8263823	82
11	KEJU	2018	0,125782674	0,43141893	27,00828433	170
		2019	0,147149477	0,52931512	27,22502595	143
		2020	0,179310577	0,530518109	27,23769243	139
		2021	0,188478983	0,310503292	27,36669911	60
		2022	0,136461692	0,222591676	27,48031492	59
12	MLBI	2018	0,42388184	1,47487101	28,69210494	46
		2019	0,416320268	1,52786414	28,69467958	52
		2020	0,0982371	1,028333215	28,69828893	64
		2021	0,227873418	1,658416405	28,70329525	56
		2022	0,274086665	2,144116839	28,84726887	65
13	MYOR	2018	0,100071831	1,059305218	30,49844868	74
		2019	0,107123275	0,923033718	30,57745383	90
		2020	0,106088659	0,754651695	30,61556607	89
		2021	0,060802979	0,753309702	30,62262755	89
		2022	0,088438244	0,735620696	30,7345382	88
14	SKBM	2018	0,009006966	0,702292799	28,2027721	81
		2019	0,000525806	0,757431487	28,23006823	90
		2020	0,003062058	0,838559529	28,20124362	141
		2021	0,015076633	0,985347024	28,30927195	110
		2022	0,042422692	0,901550075	28,34504857	88
15	SKLT	2018	0,042759801	1,202872661	27,33972415	71
		2019	0,056829843	1,079082743	27,39636852	72

		2020	0,054945442	0,901595652	27,37466075	68
		2021	0,095064402	0,640945293	27,51350395	75
		2022	0,072453368	0,749104198	27,66376849	88
16	STTP	2018	0,096948113	0,598159058	28,59845726	89
		2019	0,167475259	0,341505439	28,689354	148
		2020	0,182264361	0,290164734	28,86910402	145
		2021	0,157829882	0,187344266	28,99691981	494
		2022	0,136040006	0,168602811	29,15506188	118
17	ULTJ	2018	0,12628209	0,163543915	29,34587632	84
		2019	0,156749221	0,168569331	29,51936601	80
		2020	0,126759344	0,83073975	29,80054511	91
		2021	0,172379887	0,441548144	29,63342717	89
		2022	0,130888953	0,26411368	29,62930344	89
18	ADES	2018	0,06009248	0,828697651	27,50463556	74
		2019	0,102003344	0,448003916	27,43546233	87
		2020	0,141625234	0,368708138	27,58893895	120
		2021	0,203785269	0,344694927	27,8965404	120
		2022	0,221789008	0,232797138	28,12911524	89
19	DVLA	2018	0,119235427	0,402045496	28,15149311	81
		2019	0,121195634	0,401110293	28,23531561	820
		2020	0,081578505	0,497950035	28,31750206	119
		2021	0,070341473	0,510651511	28,36622392	103
		2022	0,074347755	0,431397852	28,32872763	87
20	GGRM	2018	0,112784105	0,530959224	31,8665356	84
		2019	0,138348139	0,544199951	31,99599408	83
		2020	0,097807791	0,336092131	31,9901809	89
		2021	0,062306011	0,517405769	32,13043481	87
		2022	0,031387306	0,530743035	32,11473095	89
21	HMSP	2018	0,290508905	3,180068597	31,47267359	80
		2019	0,269562998	4,266589461	31,56093917	90
		2020	0,172753811	0,642582264	31,53650338	81
		2021	0,13443284	0,818700613	31,60301776	82
		2022	0,115424187	0,944858547	31,63447391	89
22	KLBF	2018	0,137618957	0,186445695	30,52948263	86
		2019	0,125222602	0,2130512	30,6399029	87
		2020	0,124073092	0,234635527	30,74739014	88
		2021	0,125922532	0,206939841	30,87621302	88
		2022	0,12664894	0,232787637	30,9357558	87
23	MERK	2018	0,029591743	1,437124164	20,95684569	74

		2019	0,086849612	0,516907916	20,6190835	69
		2020	0,077322489	0,51775226	20,65058874	90
		2021	0,128291031	0,50029411	20,74919365	89
		2022	0,173313003	0,37029869	20,76022172	88
24	PEHA	2018	0,070574297	1,3660005	28,26690117	70
		2019	0,048795339	1,551966068	28,37139494	72
		2020	0,025399488	1,585998058	28,28125525	78
		2021	0,006144525	1,481235783	28,23999251	77
		2022	0,015166663	1,34029975	28,22229113	66
25	PYFA	2018	0,045159714	0,572866395	25,9546801	77
		2019	0,048969567	0,529642722	25,97441931	78
		2020	0,096704922	0,450059272	26,15513189	71
		2021	0,00679584	3,824768626	27,41562445	126
		2022	0,18116381	2,437420407	28,0501055	90
26	SIDO	2018	0,198898439	0,149869738	28,83628149	46
		2019	0,22836084	0,154073783	28,89427119	41
		2020	0,242632061	0,194856196	28,97896854	37
		2021	0,30988137	0,172213524	29,03441101	36
		2022	0,270667573	0,16430498	29,03747147	769
27	TPSC	2018	0,06866326	0,448591044	29,69407601	74
		2019	0,710822037	0,445815502	27,45342075	76
		2020	0,09164208	0,427680887	29,83980722	74
		2021	0,091019069	0,402749125	29,89739095	73
		2022	0,091581804	0,500375912	30,05838464	83
28	UNVR	2018	0,466601393	1,576224249	30,60261284	31
		2019	0,35801754	2,909487033	30,65870597	29
		2020	0,348851443	3,159023998	30,65313394	34
		2021	0,301971227	3,412715802	30,57906055	40
		2022	0,292866449	3,582672213	30,53891152	40
29	WIIM	2018	0,040732648	0,249032975	27,85861389	77
		2019	0,021029347	0,257799667	27,89301732	118
		2020	0,106852127	0,361419657	28,11001051	95
		2021	0,093527835	0,434459209	28,26821666	87
		2022	0,115107358	0,444969084	28,4051923	86

Lampiran 3-Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	125	,00011	,71082	,1138777	,10118897
DER	125	,10854	3,82477	,7643533	,71918701
TA	125	25,82	32,83	28,9174	1,68181
DELAY	125	29	178	87,21	24,941
Valid N (listwise)	125				

Lampiran 4-Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		125
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	42,23019323
Most Extreme Differences	Absolute	,263
	Positive	,263
	Negative	-,220
Test Statistic		,263
Asymp. Sig. (2-tailed)		,000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 5 – Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	ROA	,953	1,050
	DER	,947	1,056
	TA	,985	1,015

a. Dependent Variable: DELAY

Lampiran 6 – Uji Autokorelasi

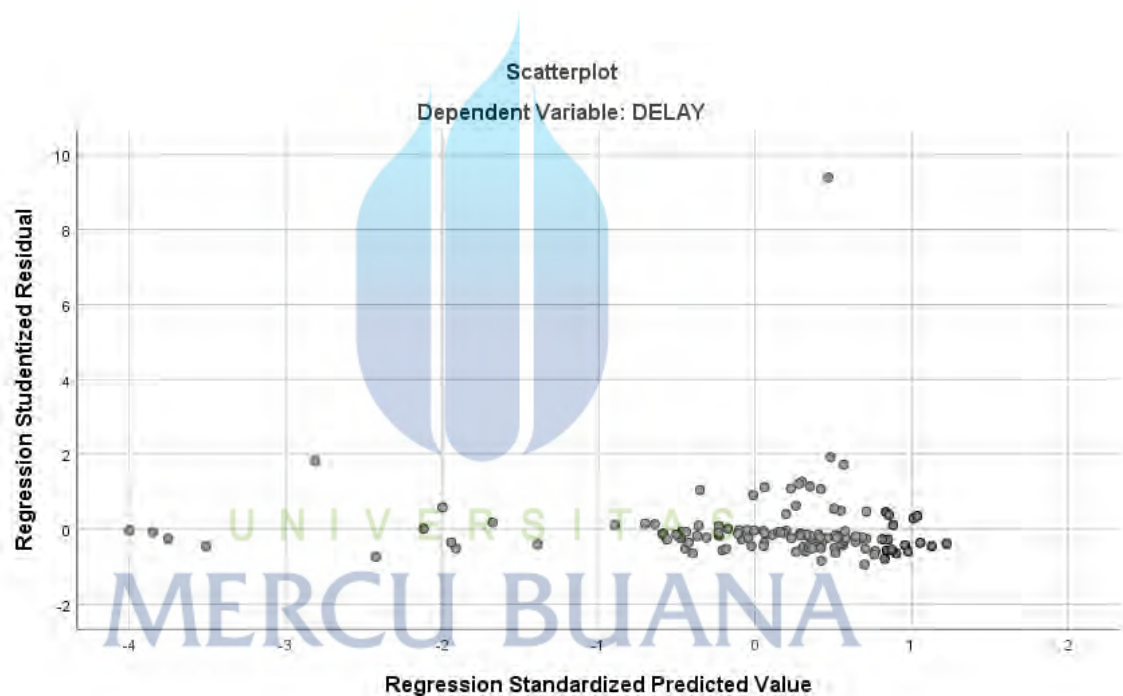
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,279 ^a	,078	,055	42,751	1,560

a. Predictors: (Constant), TA, ROA, DER

b. Dependent Variable: DELAY

Lampiran 7 Uji Heteroskedastisitas



Lampiran 8 Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,161 ^a	,026	,002	37,24430

a. Predictors: (Constant), TA, ROA, DER

b. Dependent Variable: ABRESID

Lampiran 9 – Uji F

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18663,689	3	6221,230	3,404	,020 ^b
	Residual	221140,263	121	1827,605		
	Total	239803,952	124			

a. Dependent Variable: DELAY

b. Predictors: (Constant), TA, ROA, DER

Lampiran 10 – Uji T

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	150,516	66,199		2,274	,025
	ROA	-45,563	38,868	-,105	-1,172	,243
	DER	-13,624	5,486	-,223	-2,483	,01
	TA	-1,549	2,300	-,059	-,673	,502

a. Dependent Variable: DELAY

Lampiran 11 – Analisis Regresi Linear Berganda

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	150,516	66,199		2,274	,025
	ROA	-45,563	38,868	-,105	-1,172	,243
	DER	-13,624	5,486	-,223	-2,483	,01
	TA	-1,549	2,300	-,059	-,673	,502

a. Dependent Variable: DELAY