

LAMPIRAN 1**DAFTAR PERUSAHAAN *FOOD AND BEVERAGES***

No	Kode	Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk, PT
2	ALTO	Tri Banyan Tirta Tbk, PT
3	CAMP	Campina Ice Cream Industry Tbk
4	CEKA	Wilmar Cahaya Indonesia Tbk, PT
5	CLEO	Sariguna Primatirta Tbk
6	DLTA	Delta Djakarta Tbk, PT
7	HOKI	Buyung Poetra Sembada Tbk, PT
8	ICBP	Indofood CBP Sukses Makmur Tbk, PT
9	INDF	Indofood Sukses Makmur Tbk, PT
10	MLBI	Multi Bintang Indonesia Tbk, PT
11	MYOR	Mayora Indah Tbk, PT
12	PCAR	Prima Cakrawala Abadi, Tbk
13	PSDN	Prashida Aneka Niaga Tbk, PT
14	ROTI	Nippon Indosari Corporindo Tbk, PT
15	SKBM	Sekar Bumi Tbk, PT
16	SKLT	Sekar Laut Tbk, PT
17	STTP	Siantar Top Tbk, PT
18	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk, PT

Sumber: IDX 2013-2017 (data diolah)

LAMPIRAN 2

SAMPLE PENELITIAN

Periode tahun 2013

Tahun	No	Kode	Ukuran Perusahaan (X1)	DAR (X2)	ROA (X3)	Reputasi KAP (X3)	Opini Auditor (X5)	Audit Delay (Y)
2013	1	CEKA	27,6983	0,5061	0,0608	1	1	66
2013	2	DLTA	27,4884	0,2197	0,3120	1	0	86
2013	3	ICBP	30,6882	0,3762	0,1051	1	0	76
2013	4	INDF	31,9889	0,5086	0,0438	1	0	76
2013	5	MLBI	28,2088	0,4459	0,6572	1	0	76
2013	6	MYOR	29,9042	0,5944	0,1090	0	1	85
2013	7	ROTI	28,2313	0,5680	0,0867	1	1	48
2013	8	ULTJ	28,6648	0,2833	0,1156	0	0	83

Periode Tahun 2014

Tahun	No	Kode	Ukuran Perusahaan (X1)	DAR (X2)	ROA (X3)	Reputasi KAP (X3)	Opini Auditor (X5)	Audit Delay (Y)
2014	1	CEKA	27,8811	0,5814	0,0319	1	1	85
2014	2	DLTA	27,6229	0,2293	0,2904	1	0	86
2014	3	ICBP	30,8463	0,3962	0,1016	1	1	71
2014	4	INDF	32,0847	0,5203	0,0599	1	1	71
2014	5	MLBI	28,4335	0,7518	0,3563	1	0	75
2014	6	MYOR	29,9623	0,6015	0,0398	0	1	86
2014	7	ROTI	28,3932	0,5520	0,0880	1	1	79
2014	8	ULTJ	28,7016	0,2235	0,0971	0	1	98

Periode Tahun 2015

Tahun	No	Kode	Ukuran Perusahaan (X1)	DAR (X2)	ROA (X3)	Reputasi KAP (X3)	Opini Auditor (X5)	Audit Delay (Y)
2015	1	CEKA	28,0270	0,5693	0,0717	1	1	75
2015	2	DLTA	27,6686	0,1817	0,1850	1	0	88
2015	3	ICBP	30,9105	0,3830	0,1101	1	1	82
2015	4	INDF	32,1510	0,5304	0,0404	1	1	82
2015	5	MLBI	28,3734	0,6352	0,2365	1	0	73
2015	6	MYOR	30,0596	0,5420	0,1102	0	0	81
2015	7	ROTI	28,6266	0,5608	0,1000	1	1	83
2015	8	ULTJ	28,8951	0,2097	0,1478	0	1	88

Periode Tahun 2016

Tahun	No	Kode	Ukuran Perusahaan (X1)	DAR (X2)	ROA (X3)	Reputasi KAP (X3)	Opini Auditor (X5)	Audit Delay (Y)
2016	1	CEKA	27,9859	0,3773	0,1751	1	1	80
2016	2	DLTA	27,8115	0,1548	0,2125	1	0	83
2016	3	ICBP	30,9949	0,3599	0,1256	1	1	79
2016	4	INDF	32,0399	0,4653	0,0591	1	1	79
2016	5	MLBI	28,4530	0,6393	0,4317	1	0	59
2016	6	MYOR	30,1900	0,5152	0,1075	0	1	74
2016	7	ROTI	28,7025	0,5058	0,0958	1	1	67
2016	8	ULTJ	29,0754	0,1769	0,1674	0	1	81

Periode Tahun 2017

Tahun	No	Kode	Ukuran Perusahaan (X1)	DAR (X2)	ROA (X3)	Reputasi KAP (X3)	Opini Auditor (X5)	Audit Delay (Y)
2017	1	CEKA	27,9622	0,3516	0,0771	1	1	66
2017	2	DLTA	27,9243	0,1463	0,2087	1	0	85
2017	3	ICBP	31,0848	0,3561	0,1121	1	1	75
2017	4	INDF	32,1077	0,4683	0,0585	1	1	85
2017	5	MLBI	28,5513	0,5757	0,5267	1	0	53
2017	6	MYOR	30,3334	0,5069	0,1093	0	1	74
2017	7	ROTI	29,1483	0,3815	0,0297	1	1	85
2017	8	ULTJ	29,2772	0,1886	0,1372	0	1	90

LAMPIRAN 3

HASIL PENGOLAHAN SPSS

Uji Statistik Deskriptif

Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	40	27.4884	32.1510	29.328815	1.4772913
Solvabilitas	40	.1463	.7518	.428495	.1593534
Profitabilitas	40	.0297	.6572	.154772	.1361810
Reputasi KAP	40	.00	1.00	.7500	.43853
Opini Auditor	40	.00	1.00	.6500	.48305
Audit Delay	40	48.00	98.00	77.8500	9.87239
Valid N (listwise)	40				

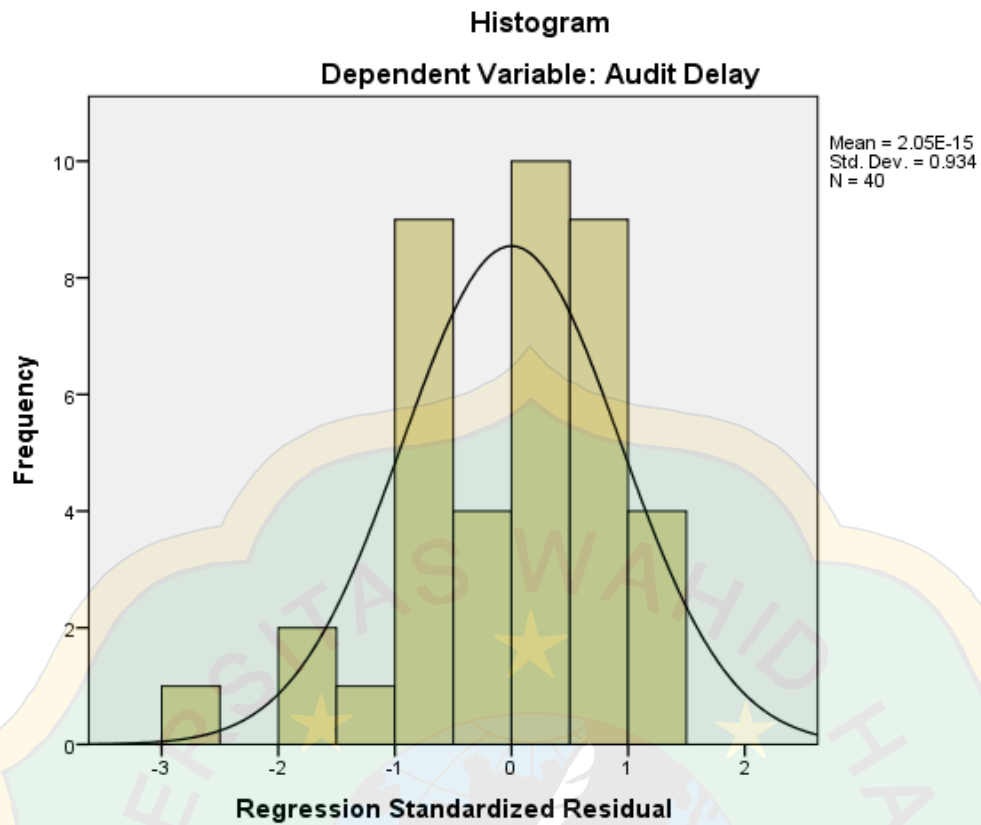
Uji Normalitas

Uji Kolmogorov Smirnov (Uji Normalitas Data)

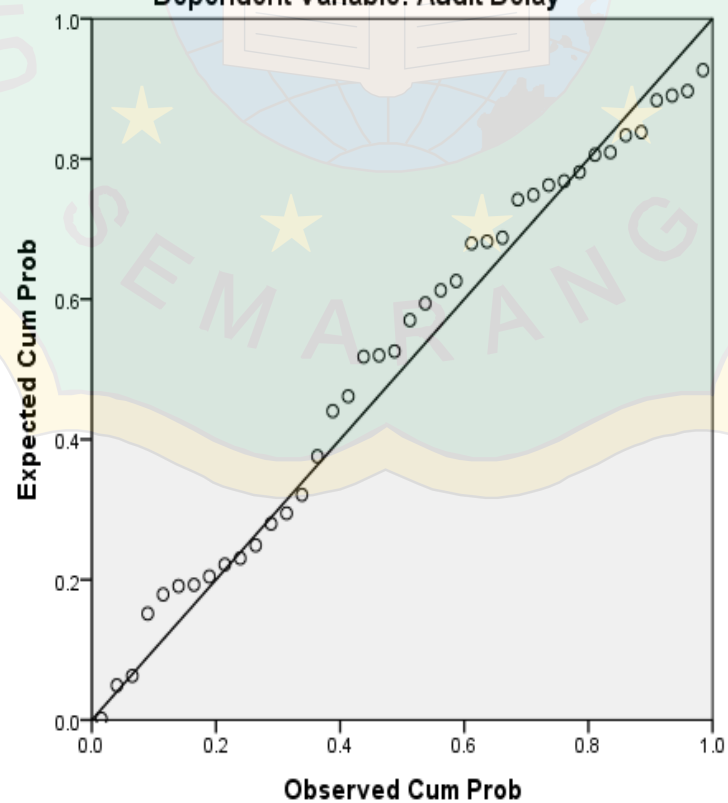
	Unstandardized Residual
N	40
Normal Parameters ^{a,b}	
Mean	0E-7
Std. Deviation	7.73440095
Absolute	.094
Most Extreme Differences	
Positive	.063
Negative	-.094
Kolmogorov-Smirnov Z	.596
Asymp. Sig. (2-tailed)	.869

a. Test distribution is Normal.

b. Calculated from data.



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



Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	114.875	9.183		12.509	.000		
EXP_Ukuran.Perusahaan	3.376E-014	.000	.094	.623	.537	.799	1.251
1 EXP_Solvabilitas	-18.110	5.661	-.444	-3.199	.003	.946	1.057
Profitabilitas	-16.811	13.488	-.232	-1.246	.221	.526	1.900
Reputasi KAP	-6.722	3.249	-.299	-2.069	.046	.874	1.144
Opini Auditor	-2.790	3.612	-.136	-.772	.445	.583	1.715

Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	30.383	14.383		2.112	.042
Ukuran Perusahaan	-1.107	.485	-.363	-2.284	.029
1 Solvabilitas	11.243	4.190	.397	2.684	.011
Profitabilitas	5.105	6.398	.154	.798	.430
Reputasi KAP	.758	1.506	.074	.503	.618
Opini Auditor	3.256	1.733	.349	1.879	.069

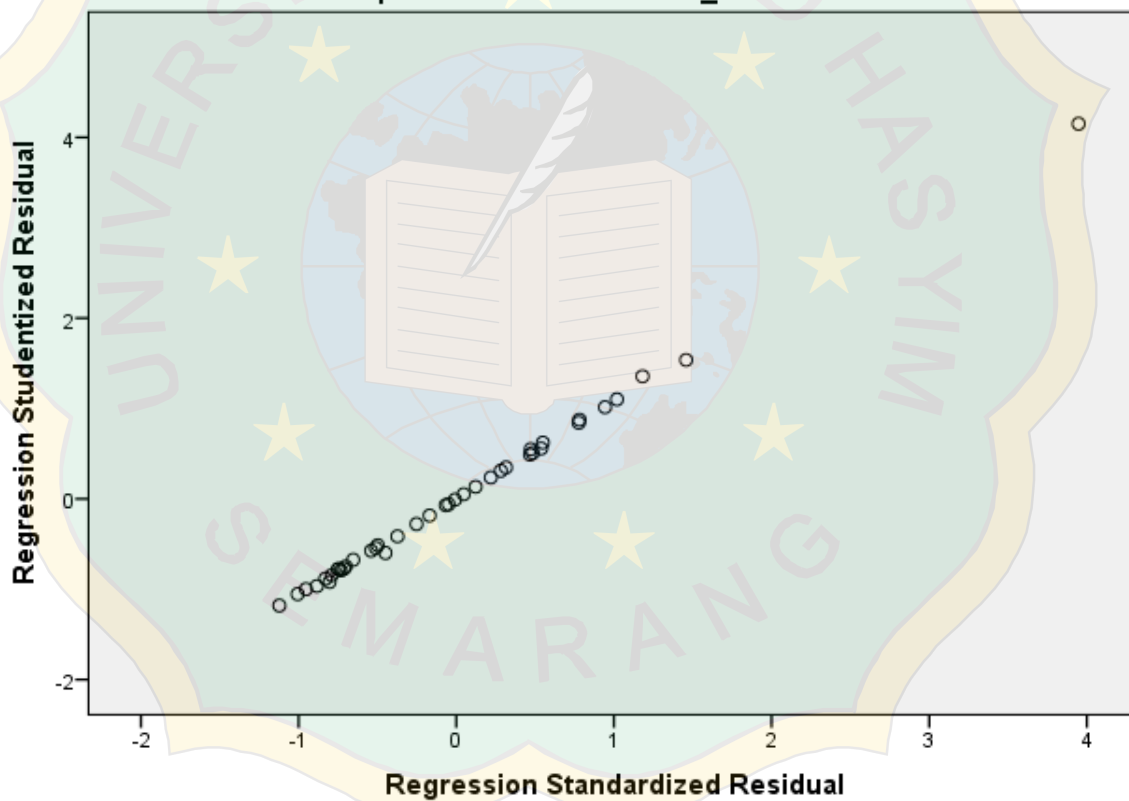
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.455	2.999		.485	.631
1					
EXP_Ukuran.Perusahaan	-2.634E-014	.000	-.273	-1.489	.146
EXP_Solvabilitas	.483	1.849	.044	.261	.796
Profitabilitas	-2.801	4.405	-.143	-.636	.529
Reputasi KAP	1.004	1.061	.166	.946	.351
Opini Auditor	.735	1.179	.133	.623	.537

Dependent Variable: ABS_RES2

Scatterplot

Dependent Variable: ABS_RES2



Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	.99943
Cases < Test Value	20
Cases >= Test Value	20
Total Cases	40
Number of Runs	18
Z	-.801
Asymp. Sig. (2-tailed)	.423

a. Median

Output Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.617 ^a	.381	.290	8.32080

a. Predictors: (Constant), Opini Auditor, EXP_Solvabilitas, EXP_Ukuran.Perusahaan, Reputasi KAP, Profitabilitas

b. Dependent Variable: Audit Delay

Output Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	114.875	9.183		12.509	.000
EXP_Ukuran.Perusahaan	3.376	.000	.094	.623	.537
EXP_Solvabilitas	-18.110	5.661	-.444	-3.199	.003
Profitabilitas	-16.811	13.488	-.232	-1.246	.221
Reputasi KAP	-6.722	3.249	-.299	-2.069	.046
Opini Auditor	-2.790	3.612	-.136	-.772	.445

a. Dependent Variable: Audit Delay

Output Uji t**Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	114.875	9.183		12.509	.000
EXP_Ukuran. Perusahaan	3.376	.000	.094	.623	.537
EXP_Solvabilitas	-18.110	5.661	-.444	-3.199	.003
Profitabilitas	-16.811	13.488	-.232	-1.246	.221
Reputasi KAP	-6.722	3.249	-.299	-2.069	.046
Opini Auditor	-2.790	3.612	-.136	-.772	.445

a. Dependent Variable: Audit Delay

Output Uji F**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1447.087	5	289.417	4.180	.005 ^b
	Residual	2354.013	34	69.236		
	Total	3801.100	39			

a. Dependent Variable: Audit Delay