

Lampiran 1**DAFTAR SAMPEL PENELITIAN**

No	Kode	Nama Perusahaan
1	AKKU	PT. Aneka Kemasindo Utama Tbk
2	BRPT	PT. Barito Pacific Tbk
3	BTON	PT. Betonjaya Manunggal Tbk
4	CTBN	PT. Citra Tubindo Tbk
5	EKAD	PT. Ekadharna International Tbk
6	INTP	PT. Indocement Tunggal Prakarsa Tbk
7	JPFA	PT. Japfa Comfeed Indonesia Tbk
8	JPRS	PT. Jaya Pari Steel Tbk
9	LION	PT. Lion Metal Works Tbk
10	LMSH	PT. Lionmesh Prima Tbk
11	SMCB	PT. Semen Cibinong Tbk
12	SMRG	PT. Semen Gresik Tbk
13	TRST	PT. Trias Sentosa Tbk
14	APLI	PT. Asiaplast Industries Tbk
15	DPNS	PT. Duta Pertiwi Nusantara Tbk
16	FASW	PT. Fajar Surya Wisesa Tbk
17	IGAR	PT. Kageo Igar Jaya (d/h Igarjaya) Tbk
18	INAI	PT. Indal Aluminium Industry Tbk
19	MLIA	PT. Mulia Industrindo Tbk
20	PICO	PT. Pelangi Indah Canindo Tbk
21	SAIP	PT. Surabaya Agung Industry Pulp & Kertas Tbk
22	SIMA	Siwani Makmur Tbk
23	SIPD	PT. Sierad Produce Tbk
24	SPMA	Suparma Tbk
25	SRSN	PT. Indo Acidatama Tbk

26	TOTO	PT. Surya Toto Indonesia Tbk
27	TPIA	PT. Tri Polyta Indonesia Tbk
28	ARGO	PT. Argo Pantes Tbk
29	BATA	PT. Sepatu Bata Tbk
30	BRAM	PT. Indo Kordsa (d/h Branta Mulia) Tbk
31	GDYR	PT. Goodyear Indonesia Tbk
32	GJTL	PT. Gajah Tunggal Tbk
33	IKBI	PT. Sumi Indo Kabel Tbk
34	INDR	PT. Indorama Syntetics Tbk
35	INDS	PT INDOSPRING Tbk.
36	LPIN	PT. Multi Prima Sejahtera Tbk
37	NIPS	PT NIPRESS Tbk
38	PAFI	PT PANASIA FILAMENT INTI Tbk
39	RICY	PT. Ricky Putra Globalindo Tbk
40	SMSM	PT. Selamat Sempurna Tbk
41	TBMS	PT. Tembaga Mulia Semanan Tbk
42	ADMG	PT. Polychem Indonesia (d/h GT Petrochem Industries) Tbk
43	AUTO	PT ASTRA OTOPARTS Tbk
44	CITA	PT CITA MINERAL INVESTINDO Tbk
45	CNTX	PT CENTURY TEXTILE INDUSTRY Tbk
46	ESTI	PT EVER SHINE TEX Tbk
47	KARW	PT. Karwell Indonesia Tbk
48	KBLM	PT. Kabelindo Murni Tbk
49	PBRX	PT. Pan Brothers Tex Tbk
50	ADES	PT ADES WATERS INDONESIA Tbk
51	DLTA	PT. Delta Djakarta Tbk
52	HMSP	PT. Hanjaya Mandala Sampoerna Tbk
53	INDF	PT. Indofood Sukses Makmur Tbk
54	KAEF	PT KIMIA FARMA (PERSERO) Tbk

55	KDSI	PT. Kedawung Setia Industrial Tbk
56	KICI	PT. Kedaung Indah Can Tbk
57	KLBF	PT. Kalbe Farma Tbk
58	LMPI	PT. Langgeng Makmur Industry Tbk
59	MERK	PT. Merck Tbk
60	MLBI	PT. Multi Bintang Indonesia Tbk
61	RMBA	PT. Bentoel Internasional Investama Tbk
62	SKLT	PT SEKAR LAUT Tbk
63	SMAR	PT. Sinar Mas Agro Resources and Technology (SMART) Tbk
64	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company Tbk
65	UNVR	PT UNILEVER INDONESIA TBK
66	AISA	PT. Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk
67	CEKA	PT. Cahaya Kalbar Tbk
68	DVLA	PT. Darya-Varia Laboratoria Tbk
69	MRAT	PT. Mustika Ratu Tbk
70	MYOR	P.T. MAYORA INDAH Tbk
71	PSDN	PT. Prasadha Aneka Niaga Tbk
72	STTP	PT. Siantar TOP Tbk
73	TCID	PT. Mandom Indonesia Tbk
74	TSPC	PT TEMPO SCAN PACIFIC Tbk

Lampiran 2**Data Ukuran Perusahaan Sampel Tahun 2007-2010**

No	Kode	Ukuran Perusahaan			
		2007	2008	2009	2010
1	AKKU	0	0	0	0
2	BRPT	0	1	1	1
3	BTON	0	0	0	0
4	CTBN	1	1	1	1
5	EKAD	0	0	0	0
6	INTP	0	1	1	0
7	JPFA	1	1	1	1
8	JPRS	0	0	0	0
9	LION	0	0	0	0
10	LMSH	0	0	0	0
11	SMCB	0	0	0	0
12	SMRG	1	1	1	1
13	TRST	0	0	0	0
14	APLI	0	0	0	0
15	DPNS	0	0	0	0

16	FASW	0	0	0	0
17	IGAR	0	0	0	0
18	INAI	0	0	0	0
19	MLIA	0	0	0	0
20	PICO	0	0	0	0
21	SAIP	0	0	0	0
22	SIMA	0	0	0	0
23	SIPD	0	0	0	0
24	SPMA	0	0	0	0
25	SRSN	0	0	0	0
26	TOTO	0	0	0	0
27	TPIA	0	0	0	0
28	ARGO	0	0	0	0
29	BATA	0	0	0	0
30	BRAM	0	0	0	0
31	GDYR	0	0	0	0
32	GJTL	0	1	1	0
33	IKBI	0	0	0	0
34	INDR	0	0	0	0

35	INDS	0	0	0	0
36	LPIN	0	0	0	0
37	NIPS	0	0	0	0
38	PAFI	0	0	0	0
39	RICY	0	0	0	0
40	SMSM	0	0	0	0
41	TBMS	0	0	0	0
42	ADMG	0	0	0	0
43	AUTO	0	0	0	0
44	CITA	0	0	0	0
45	CNTX	0	0	0	0
46	ESTI	0	0	0	0
47	KARW	0	0	0	0
48	KBLM	0	0	0	0
49	PBRX	0	0	0	0
50	ADES	0	0	0	0
51	DLTA	0	0	0	0
52	HMSP	1	1	1	1
53	INDF	1	1	1	1

54	KAEF	0	0	0	0
55	KDSI	0	0	0	0
56	KICI	0	0	0	0
57	KLBF	0	1	1	0
58	LMPI	0	0	0	0
59	MERK	0	0	0	0
60	MLBI	0	0	0	0
61	RMBA	0	0	0	0
62	SKLT	0	0	0	0
63	SMAR	1	1	1	1
64	ULTJ	0	0	0	0
65	UNVR	1	1	1	1
66	AISA	0	0	0	0
67	CEKA	0	0	0	0
68	DVLA	0	0	0	0
69	MRAT	0	0	0	0
70	MYOR	0	0	0	0
71	PSDN	0	0	0	0
72	STTP	0	0	0	0

73	TCID	0	0	0	0
74	TSPC	0	0	0	0

Lampiran 3**Data Leverage Perusahaan Sampel Tahun 2007-2010**

No	Kode	<i>Leverage</i>			
		2007	2008	2009	2010
1	AKKU	1.5597	1.6218	1.6655	1.6703
2	BRPT	1.8146	2.5266	0.2889	2.5554
3	BTON	1.3503	1.2765	1.0798	1.2272
4	CTBN	0.2011	0.1890	0.1974	1.8569
5	EKAD	1.3959	2.3850	2.3750	1.9380
6	INTP	1.4493	1.3278	1.2430	1.3072
7	JPFA	5.1017	5.1643	2.8884	2.7584
8	JPRS	1.2184	1.4803	1.3028	1.2972
9	LION	1.7232	1.2581	1.1913	1.1472
10	LMSH	2.1555	1.6356	1.8335	1.7567
11	SMCB	3.1932	3.0241	2.2219	1.5550
12	SMRG	1.0552	1.0397	1.0787	1.4366
13	TRST	2.1801	2.0811	1.6787	1.7082
14	APLI	2.2657	22.0018	1.9430	1.3876
15	DPNS	1.3135	31.2765	1.3221	1.4540
16	FASW	2.9084	2.8432	2.3168	2.6684

17	IGAR	1.7376	1.5967	1.5332	1.5724
18	INAI	6.3852	8.1249	7.3755	6.7161
19	MLIA	-0.9095	-0.7523	-0.9201	-0.9792
20	PICO	3.2839	3.9005	3.3179	3.0020
21	SAIP	-3.7395	-2.2010	-2.9764	-3.1790
22	SIMA	2.4957	3.2758	4.8670	8.2003
23	SIPD	1.2873	1.3404	1.3925	1.5104
24	SPMA	2.2693	2.2720	1.9942	2.0710
25	SRSN	1.7309	1.7990	1.8128	1.4693
26	TOTO	2.8811	28.3909	1.9121	1.6732
27	TPIA	1.6612	1.6818	1.5387	1.4205
28	ARGO	6.2000	15.3308	39.7859	7.5590
29	BATA	1.5988	1.4715	1.3827	1.4308
30	BRAM	1.7392	1.6761	1.3744	1.4255
31	GDYR	1.9535	2.4613	2.7172	2.8135
32	GJTL	5.1258	3.2627	2.5172	2.7592
33	IKBI	1.3392	1.2549	1.1419	1.2090
34	INDR	2.6133	2.5000	2.1278	1.9873
35	INDS	7.6124	8.4493	3.7516	3.6995
36	LPIN	1.7890	2.2147	1.4859	1.3949

37	NIPS	3.0447	2.6355	2.4761	2.3091
38	PAFI	-25.2624	-15.4523	-3.6042	-1.8075
39	RICY	1.7910	1.9903	1.7888	1.8111
40	SMSM	1.7214	1.7022	1.8915	1.8843
41	TBMS	-9.5933	-3.5780	-11.0991	2.2033
42	ADMG	4.1154	3.5386	2.9776	2.8326
43	AUTO	1.5275	1.5007	1.4476	1.4590
44	CITA	1.5961	1.8970	1.1731	1.9693
45	CNTX	4.5679	323.2677	11.6503	10.7164
46	ESTI	1.9946	2.1289	2.0205	2.0729
47	KARW	-3.6992	-1.7180	-1.0314	-7.5956
48	KBLM	1.3906	0.6881	0.4566	1.9681
49	PBRX	58.5160	9.6979	6.2313	6.0746
50	ADES	3.4445	2.7121	1.7850	2.8436
51	DLTA	1.2921	1.3435	1.2884	1.4070
52	HMSF	1.9446	2.0047	1.6935	2.6692
53	INDF	3.4954	3.8988	2.4059	1.6117
54	KAEF	1.5272	1.5253	1.5700	1.5156
55	KDSI	2.4371	2.1291	2.3075	2.3974
56	KICI	1.2773	1.3084	0.9294	1.4176

57	KLBF	1.4185	1.3233	1.2063	1.3507
58	LMPI	1.3623	1.4255	1.3550	1.3440
59	MERK	1.1814	1.1459	1.2253	1.4612
60	MLBI	3.1450	2.7352	9.4426	3.4552
61	RMBA	2.5035	2.5752	2.4511	2.3547
62	SKLT	1.8953	1.9968	1.7290	1.6225
63	SMAR	1.7471	2.0905	1.7515	2.0506
64	ULTJ	1.6397	1.5332	1.4541	1.5050
65	UNVR	1.9811	2.0981	2.0214	2.1509
66	AISA	7.1449	2.6032	3.1440	3.6208
67	CEKA	2.8017	2.4489	1.8851	2.3430
68	DVLA	12.1353	1.2556	1.4121	1.4171
69	MRAT	1.1303	1.1685	1.1556	1.1287
70	MYOR	1.5205	1.8479	1.6303	2.1648
71	PSDN	3.4924	3.0863	2.8194	1.9503
72	STTP	1.4238	1.5494	1.2272	1.3862
73	TCID	1.0765	1.1159	1.1292	1.1535
74	TSPC	1.3108	1.3271	1.3546	1.4266

Lampiran 4**Data Likuiditas Perusahaan Sampel Tahun 2007-2010**

No	Kode	Likuiditas			
		2007	2008	2009	2010
1	AKKU	123.30	73.22	17.46	14.45
2	BRPT	203.30	220.61	216.17	144.14
3	BTON	315.15	432.15	676.46	359.72
4	CTBN	154.05	151.17	166.50	138.10
5	EKAD	306.59	260.04	140.66	187.94
6	INTP	296.02	178.57	300.55	555.37
7	JPFA	244.69	173.34	220.61	218.40
8	JPRS	585.07	303.68	287.33	311.27
9	LION	540.82	568.68	796.33	1,072.32
10	LMSH	185.48	275.48	212.49	218.49
11	SMCB	133.01	168.33	126.69	166.19
12	SMRG	364.34	338.58	357.63	29.17
13	TRST	107.59	101.36	111.11	123.25
14	APLI	85.55	67.42	140.22	186.22
15	DPNS	412.89	452.92	1,356.45	486.91
16	FASW	191.67	208.43	230.77	84.02

17	IGAR	306.21	407.27	568.58	704.18
18	INAI	145.31	120.37	103.53	150.73
19	MLIA	18.27	19.75	21.66	156.26
20	PICO	78.61	101.29	91.21	98.85
21	SAIP	37.61	95.63	90.59	82.26
22	SIMA	77.34	49.13	26.24	15.93
23	SIPD	240.58	228.38	202.10	191.68
24	SPMA	403.96	298.38	138.65	291.06
25	SRSN	132.91	137.08	170.66	242.39
26	TOTO	134.84	139.90	206.31	209.74
27	TPIA	377.59	443.07	322.61	207.55
28	ARGO	56.00	46.84	65.11	60.91
29	BATA	229.47	220.79	235.20	20.85
30	BRAM	497.61	219.28	343.74	243.35
31	GDYR	135.42	148.79	90.48	86.42
32	GJTL	220.85	147.00	253.18	176.90
33	IKBI	309.05	410.26	718.33	500.69
34	INDR	117.55	105.33	111.81	106.30
35	INDS	107.05	107.50	127.22	138.98
36	LPIN	170.10	130.12	227.01	259.01

37	NIPS	110.50	103.51	99.25	101.71
38	PAFI	114.66	87.68	66.55	30.61
39	RICY	194.25	163.07	178.88	181.80
40	SMSM	170.92	181.79	158.70	217.41
41	TBMS	47.98	36.82	42.37	100.40
42	ADMG	240.73	98.52	109.31	113.74
43	AUTO	216.04	213.34	217.39	175.73
44	CITA	110.84	109.93	80.87	68.55
45	CNTX	103.36	79.03	63.27	70.19
46	ESTI	139.39	129.54	138.37	118.54
47	KARW	76.87	30.07	10.81	4.59
48	KBLM	105.41	108.00	102.52	103.84
49	PBRX	112.87	101.55	100.61	105.18
50	ADES	34.38	51.39	248.37	151.14
51	DLTA	417.26	378.94	470.36	633.08
52	HMSP	177.97	144.43	188.06	161.25
53	INDF	92.10	89.77	116.09	203.65
54	KAEF	212.07	206.07	211.32	199.84
55	KDSI	124.04	119.57	119.71	120.24
56	KICI	627.06	645.65	553.21	443.96

57	KLBF	498.27	333.35	298.70	439.36
58	LMPI	290.02	235.18	278.43	276.86
59	MERK	617.33	777.37	503.28	757.31
60	MLBI	59.12	93.53	65.89	94.50
61	RMBA	372.36	247.83	265.92	231.63
62	SKLT	153.71	170.52	189.02	192.51
63	SMAR	172.03	172.24	159.97	152.68
64	ULTJ	237.16	185.39	211.63	200.07
65	UNVR	110.98	100.39	104.37	85.13
66	AISA	75.20	88.54	117.26	128.50
67	CEKA	135.90	737.07	489.45	167.23
68	DVLA	536.26	413.40	305.02	371.67
69	MRAT	768.02	630.05	717.88	761.34
70	MYOR	293.11	218.87	229.04	258.08
71	PSDN	222.40	278.29	156.27	162.42
72	STTP	176.89	122.64	168.85	170.92
73	TCID	1,760.39	809.78	726.31	1,068.45
74	TSPC	405.47	383.06	346.84	336.85

Lampiran 5**Data Laba Rugi Perusahaan Sampel Tahun 2007-2010**

No	Kode	Laba Rugi			
		2007	2008	2009	2010
1	AKKU	1	1	1	1
2	BRPT	0	1	0	1
3	BTON	0	0	0	0
4	CTBN	0	0	0	0
5	EKAD	0	0	0	0
6	INTP	0	0	0	0
7	JPFA	0	0	0	0
8	JPRS	0	0	0	0
9	LION	0	0	0	0
10	LMSH	0	0	0	0
11	SMCB	0	0	0	0
12	SMRG	0	0	0	0
13	TRST	0	0	0	0
14	APLI	1	1	0	0
15	DPNS	0	0	0	0
16	FASW	0	0	0	0

17	IGAR	0	0	0	0
18	INAI	0	0	1	0
19	MLIA	1	1	0	0
20	PICO	0	0	0	0
21	SAIP	0	1	0	0
22	SIMA	1	1	0	1
23	SIPD	0	0	0	0
24	SPMA	0	1	0	0
25	SRSN	0	0	0	0
26	TOTO	0	0	0	0
27	TPIA	0	1	0	0
28	ARGO	1	1	1	1
29	BATA	0	0	0	0
30	BRAM	0	0	0	0
31	GDYR	0	0	0	0
32	GJTL	0	1	0	0
33	IKBI	0	0	0	1
34	INDR	0	0	0	0
35	INDS	0	0	0	0

36	LPIN	0	0	0	0
37	NIPS	0	0	0	0
38	PAFI	1	1	1	1
39	RICY	0	1	0	0
40	SMSM	0	0	0	0
41	TBMS	0	0	0	0
42	ADMG	0	1	0	0
43	AUTO	0	0	0	0
44	CITA	0	0	0	0
45	CNTX	1	1	1	0
46	ESTI	1	1	0	0
47	KARW	0	1	1	1
48	KBLM	0	0	0	0
49	PBRX	0	1	0	0
50	ADES	1	1	0	0
51	DLTA	0	0	0	0
52	HMSP	0	0	0	0
53	INDF	0	0	0	0
54	KAEF	0	0	0	0

55	KDSI	0	0	0	0
56	KICI	0	0	1	0
57	KLBF	0	0	0	0
58	LMPI	0	0	0	0
59	MERK	0	0	0	0
60	MLBI	0	0	0	0
61	RMBA	0	0	0	0
62	SKLT	0	0	0	0
63	SMAR	0	0	0	0
64	ULTJ	0	0	0	0
65	UNVR	0	0	0	0
66	AISA	0	0	0	0
67	CEKA	0	0	0	0
68	DVLA	0	0	0	0
69	MRAT	0	0	0	0
70	MYOR	0	0	0	0
71	PSDN	1	0	0	0
72	STTP	0	0	0	0
73	TCID	0	0	0	0

74	TSPC	0	0	0	0
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Lampiran 6**Data Opini Auditor Perusahaan Sampel Tahun 2007-2010**

No	Kode	Opini Auditor			
		2007	2008	2009	2010
1	AKKU	0	0	0	0
2	BRPT	0	0	0	0
3	BTON	0	0	0	0
4	CTBN	1	1	1	1
5	EKAD	1	1	1	1
6	INTP	0	0	0	0
7	JPFA	0	0	0	0
8	JPRS	1	1	1	1
9	LION	0	0	0	0
10	LMSH	0	0	0	0
11	SMCB	1	1	1	1
12	SMRG	1	1	1	1
13	TRST	1	1	1	1
14	APLI	0	0	0	0
15	DPNS	1	1	1	1
16	FASW	1	1	1	1

17	IGAR	1	1	1	1
18	INAI	1	1	1	1
19	MLIA	1	1	1	1
20	PICO	0	0	0	0
21	SAIP	0	0	0	0
22	SIMA	0	0	0	0
23	SIPD	1	1	1	1
24	SPMA	0	0	0	0
25	SRSN	1	1	1	1
26	TOTO	0	0	0	0
27	TPIA	1	1	1	1
28	ARGO	0	0	0	0
29	BATA	0	0	0	0
30	BRAM	1	1	1	1
31	GDYR	1	1	1	1
32	GJTL	1	1	1	1
33	IKBI	0	0	0	0
34	INDR	0	0	0	0
35	INDS	0	0	0	0

36	LPIN	0	0	0	0
37	NIPS	1	1	1	1
38	PAFI	0	1	1	1
39	RICY	1	1	1	1
40	SMSM	0	0	0	0
41	TBMS	0	0	0	0
42	ADMG	1	1	1	1
43	AUTO	1	1	1	1
44	CITA	0	0	0	0
45	CNTX	0	0	0	0
46	ESTI	0	0	0	0
47	KARW	0	0	0	0
48	KBLM	1	1	1	1
49	PBRX	1	1	1	1
50	ADES	1	1	1	1
51	DLTA	1	1	1	1
52	HMSP	0	0	0	0
53	INDF	1	1	1	1
54	KAEF	1	1	1	1

55	KDSI	0	0	0	0
56	KICI	1	1	1	1
57	KLBF	0	0	0	0
58	LMPI	1	1	1	1
59	MERK	0	0	0	0
60	MLBI	0	0	0	0
61	RMBA	1	1	1	1
62	SKLT	1	1	1	1
63	SMAR	0	0	0	0
64	ULTJ	1	1	1	1
65	UNVR	1	1	1	1
66	AISA	1	1	1	1
67	CEKA	1	1	1	1
68	DVLA	0	0	0	0
69	MRAT	1	1	1	1
70	MYOR	1	1	1	1
71	PSDN	0	0	0	0
72	STTP	0	0	0	0
73	TCID	1	1	1	1

74	TSPC	0	0	0	0
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Lampiran 7**Data Karakteristik KAP Perusahaan Sampel Tahun 2007-2010**

No	Kode	Karakteristik KAP			
		2007	2008	2009	2010
1	AKKU	0	0	0	0
2	BRPT	1	1	1	1
3	BTON	0	0	0	0
4	CTBN	1	1	1	1
5	EKAD	0	0	0	0
6	INTP	1	1	1	1
7	JPFA	0	0	0	0
8	JPRS	0	0	0	0
9	LION	0	0	0	0
10	LMSH	0	0	0	0
11	SMCB	1	1	1	1
12	SMRG	1	1	1	1
13	TRST	1	1	1	1
14	APLI	0	0	0	0
15	DPNS	0	0	0	0
16	FASW	1	1	1	1

17	IGAR	0	0	0	0
18	INAI	0	0	0	0
19	MLIA	1	1	1	1
20	PICO	0	0	0	0
21	SAIP	0	0	0	0
22	SIMA	0	0	0	0
23	SIPD	0	0	0	0
24	SPMA	0	0	0	0
25	SRSN	0	0	0	0
26	TOTO	1	1	1	1
27	TPIA	1	1	1	1
28	ARGO	0	0	0	0
29	BATA	1	1	1	1
30	BRAM	0	0	0	0
31	GDYR	0	0	0	0
32	GJTL	1	1	1	1
33	IKBI	1	1	1	1
34	INDR	1	1	1	1
35	INDS	0	0	0	0

36	LPIN	0	0	0	0
37	NIPS	0	0	0	0
38	PAFI	0	0	0	0
39	RICY	0	0	0	0
40	SMSM	0	0	0	0
41	TBMS	1	1	1	1
42	ADMG	1	1	1	1
43	AUTO	0	0	0	0
44	CITA	0	0	0	0
45	CNTX	1	1	1	1
46	ESTI	1	1	1	1
47	KARW	0	0	0	0
48	KBLM	0	0	0	0
49	PBRX	0	0	0	0
50	ADES	0	0	0	0
51	DLTA	1	1	1	1
52	HMSP	0	0	0	0
53	INDF	1	1	1	1
54	KAEF	0	0	0	0

55	KDSI	0	0	0	0
56	KICI	0	0	0	0
57	KLBF	1	1	1	1
58	LMPI	0	0	0	0
59	MERK	1	1	1	1
60	MLBI	1	1	1	1
61	RMBA	1	1	1	1
62	SKLT	0	0	0	0
63	SMAR	0	0	0	0
64	ULTJ	0	0	0	0
65	UNVR	0	0	0	0
66	AISA	0	0	0	0
67	CEKA	1	1	1	1
68	DVLA	1	1	1	1
69	MRAT	0	0	0	0
70	MYOR	0	0	0	0
71	PSDN	1	1	1	1
72	STTP	0	0	0	0
73	TCID	1	1	1	1

74	TSPC	0	0	0	0
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Lampiran 8
ANALISIS MODEL DAN PENGUJIAN HIPOTESIS N=296

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran perusahaan (UP)	296	,00	1,00	,1250	,33128
Leverage (LV)	296	-25,26	323,27	3,5856	19,47960
Likuiditas Perusahaan (LK)	296	4,59	1760,39	238,0684	215,19132
Pengumuman laba/rugi (PL)	296	,00	1,00	,8581	,34953
Opini auditor (OA)	296	,00	1,00	,5236	,50029
Karakteristik KAP (KP)	296	,00	1,00	,3784	,48580
Audit delay (AD)	296	31,00	120,00	74,5608	13,29393
Valid N (listwise)	296				

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Karakteristik KAP (KP), Opini auditor (OA), Leverage (LV), Ukuran perusahaan (UP), Likuiditas Perusahaan (LK), ^a Pengumuman laba/rugi (PL)	.	Enter

a. All requested variables entered.

b. Dependent Variable: Audit delay (AD)

Hasil Perhitungan Persamaan Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta				Partial	Tolerance
1	(Constant)	80.941	2.100		38.552	.000			
	Ukuran perusahaan (UP)	-7.497	2.220	-.187	-3.377	.001	-.195	.957	1.044
	Leverage (LV)	.053	.022	.077	2.402	.017	.082	.971	1.029
	Likuiditas Perusahaan (LK)	-.010	.003	-.170	-3.000	.003	-.174	.915	1.093
	Pengumuman laba/rugi (P)	-1.889	.846	-.050	-2.873	.030	-.051	.906	1.104
	Opini auditor (OA)	-1.804	.808	.068	-2.232	.026	.072	.965	1.036
	Karakteristik KAP (KP)	-6.498	1.513	-.237	-4.295	.000	-.245	.958	1.043

a. Dependent Variable: Audit delay (AD)

Hasil Uji-F (Simultan)

ANOVA^b

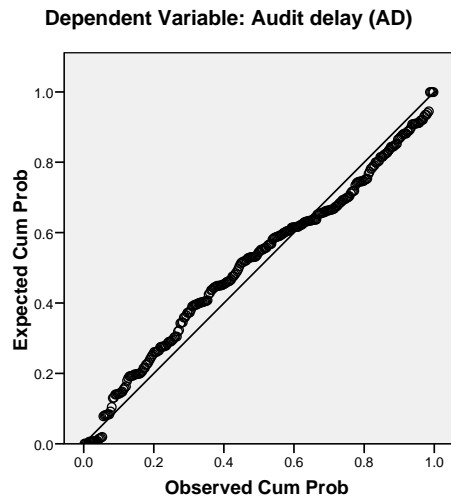
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27800,932	6	4633,489	55,029	,000 ^a
	Residual	24333,973	289	84,201		
	Total	52134,905	295			

a. Predictors: (Constant), Karakteristik KAP (KP), Opini auditor (OA), Leverage (LV), Ukuran perusahaan (UP), Likuiditas Perusahaan (LK), Pengumuman laba/rugi (PL)

b. Dependent Variable: Audit delay (AD)

Lampiran 9
PENGUJIAN ASUMSI KLASIK

Normal P-P Plot of Regression Standardized Residual



Uji Kolmorov Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		296
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	12,23239955
Most Extreme Differences	Absolute	,082
	Positive	,055
	Negative	-,082
Kolmogorov-Smirnov Z		1,410
Asymp. Sig. (2-tailed)		,075

a. Test distribution is Normal.

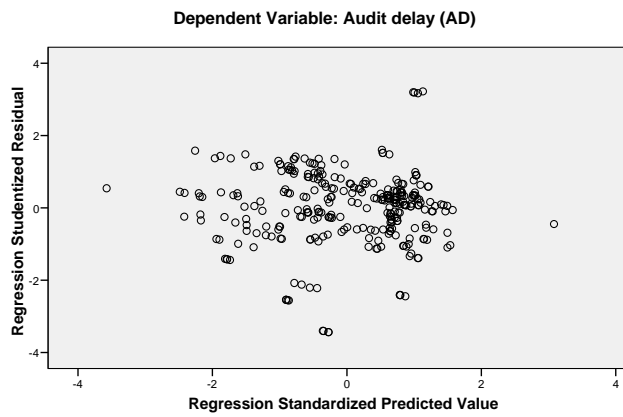
b. Calculated from data.

Gambar Uji Heterokedastisi

Correlations

			Unstandardized Residual
Spearman's rho	Ukuran perusahaan (UP)	Correlation Coefficient	,059
		Sig. (2-tailed)	,308
		N	296
	Leverage (LV)	Correlation Coefficient	,054
		Sig. (2-tailed)	,353
		N	296
	Likuiditas Perusahaan (LK)	Correlation Coefficient	,004
		Sig. (2-tailed)	,940
		N	296
	Pengumuman laba/rugi (PL)	Correlation Coefficient	,028
		Sig. (2-tailed)	,627
		N	296
	Opini auditor (OA)	Correlation Coefficient	,058
		Sig. (2-tailed)	,317
		N	296
	Karakteristik KAP (KP)	Correlation Coefficient	,055
		Sig. (2-tailed)	,348
		N	296
Unstandardized Residual		Correlation Coefficient	1,000
		Sig. (2-tailed)	.
		N	296

Scatterplot



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,730 ^a	,533	,524	9,176	1,956

a. Predictors: (Constant), Karakteristik KAP (KP), Opini auditor (OA), Leverage (LV), Ukuran perusahaan (UP), Likuiditas Perusahaan (LK), Pengumuman laba/rugi (PL)

b. Dependent Variable: Audit delay (AD)