

Lampiran 1 : Nama Perusahaan

No	Perusahaan	Kode
1	PT. Aneka Kemasindi Utama Tbk	AKKU
2	PT. Barito Pasific Tbk	BRPT
3	PT. Betonjaya Manunggal Tbk.	BTON
4	PT. Citra Tubindo Tbk.	CTBN
5	PT. Ekadharma International Tbk.	EKAD
6	PT. Indocement Tunggal Prakarsa Tbk.	INTP
7	PT Japfa Comfeed Indonesia Tbk	JPFA
8	PT. Jaya Pari Steel Tbk	JPRS
9	PT Lion Metal Works Tbk	LION
10	PT Lionmesh Prima Tbk	LMSH
11	PT Semen Gresik Tbk.	SMRG
12	PT Trias Sentosa Tbk	TRST
13	PT Asioplast Industries Tbk	APLI
14	PT Duta Pertiwi Nusantara Tbk	DPNS
15	P.T. Fajar Surya Wisesa Tbk	FASW
16	PT Kageo Igar Jaya Tbk	IGAR
17	PT Indal Aluminium Industry Tbk	INAI
18	PT Mulia Industrindo Tbk	MLIA

No	Perusahaan	Kode
19	PT Pelangi Indah Canindo Tbk	PICO
20	PT. Surabaya Agung Industri Pulp & Kertas Tbk.	SAIP
21	PT. Siwani Makmur Tbk.	SIMA
22	PT Sierad Produce Tbk	SIPD
23	PT. Suparma Tbk.	SPMA
24	PT. Indo Acidatama Tbk.	SRSN
25	PT Surya Toto Indonesia Tbk	TOTO
26	PT Argo Pantes Tbk	ARGO
27	PT Sepatu Bata Tbk	BATA
28	PT. Indo Kordsa Tbk.	BRAM
29	PT Goodyear Indonesia Tbk	GDYR
30	PT. Gajah Tunggal Tbk	GJTL
31	PT Sumi Indokabel Tbk	IKBI
32	PT Indorama Synthetics Tbk	INDR
33	PT Indospring Tbk.	INDS
34	PT Multiprima Sejahtera Tbk	LPIN
35	PT Nipress Tbk	NIPS
36	PT Pania Filament Inti Tbk	PAFI
37	PT Selamat Sempurna Tbk.	SMSM

No	Perusahaan	Kode
38	PT Tembaga Mulia Semanan Tbk	TFCO
39	PT. Polychem Indonesia Tbk	ADMG
40	PT Astra Otoparts Tbk	AUTO
41	PT Century Textile Industry Tbk	CNTX
42	PT Ever Shine Tex Tbk	ESTI
43	Karwell Indonesia Tbk.	KARW
44	Kabelindo Murni Tbk. [S]	KBLM
45	PT Pan Brothers Tbk	PBRX
46	PT Ades Waters Indonesia Tbk	ADES
47	PT Delta Djakarta Tbk	DLTA
48	PT Hanjaya Mandala Sampoerna Tbk.	HMSP
49	PT Indofood Sukses Makmur Tbk	INDF
50	PT Kimia Farma (Persero) Tbk	KAEF
51	PT Kedawung Setia Industrial Tbk	KDSI
52	PT Kedaung Indah Can Tbk	KICI
53	PT. Kalbe Farma Tbk	KLBF
54	PT Langgeng Makmur Industri Tbk	LMPI
55	PT Merck Tbk	MERK
56	PT Multi Bintang Indonesia	MLBI

No	Perusahaan	Kode
57	P.T. Bentoel Internasional Investama Tbk	RMBA
58	PT Sekar Laut Tbk	SKLT
59	PT Sinar Mas Agro Resources And Technology Tbk	SMAR
60	PT Unilever Indonesia Tbk	UNVR
61	PT Tiga Pilar Sejahtera Food Tbk	AISA
62	PT Cahaya Kalbar Tbk	CEKA
63	PT Darya-Varia Laboratoria Tbk	DVLA
64	PT Mustika Ratu Tbk	MRAT
65	P.T. Mayora Indah Tbk	MYOR
66	PT Prasadha Aneka Niaga Tbk	PSDN
67	PT Siantar Top Tbk	STTP
68	PT. Mandom Indonesia Tbk	TCID
69	PT Tempo Scan Pacific Tbk	TSPC

Lampiran 2 :

Data Penelitian Tahun 2007

Kode	Timeliness (TL)	CR	ROA	DER	TS
AKKU	89	0.0077	-0.0007	0.5597	23.8615
BRPT	83	0.0049	0.0026	0.5738	26.5429
BTON	69	0.0032	0.1890	0.7827	25.4700
CTBN	48	0.0065	0.1371	0.8709	33.2136
EKAD	81	0.0033	0.0498	0.3950	25.7131
INTP	59	0.0033	0.1557	0.3203	29.5971
JPFA	85	0.0043	0.0410	5.2295	29.6420
JPRS	83	0.0027	0.0678	0.3912	27.7842
LION	71	0.0028	0.0655	0.2838	27.5392
LMSH	64	0.0035	0.0268	0.3435	27.4684
SMRG	68	0.0097	0.7527	-0.4452	29.4166
TRST	71	0.0090	0.0280	1.0677	28.1143
APLI	83	0.0094	0.0101	0.6962	28.1987
DPNS	85	0.0042	0.5251	0.2948	26.0865
FASW	85	0.0050	0.0113	1.7223	27.8556
IGAR	81	0.0110	0.0323	0.3350	28.6493
INAI	84	0.0052	0.0090	2.3071	28.7705

Kode	Timeliness (TL)	CR	ROA	DER	TS
MLIA	85	0.0065	-0.2369	-1.6438	23.2826
PICO	82	0.0117	0.0165	2.4262	29.4128
SAIP	74	0.0192	-4.1677	-1.8411	26.3254
SIMA	82	0.0149	-0.8327	-0.6250	23.7227
SIPD	88	0.0046	0.0201	0.3711	27.3217
SPMA	77	0.0035	-0.0119	1.1812	28.2589
SRSN	81	0.0065	0.0160	0.7235	28.2381
TOTO	88	0.0069	0.0497	1.3144	27.8840
ARGO	75	0.0200	-0.3633	-3.7645	27.1494
BATA	84	0.0084	0.1835	0.3821	29.5593
BRAM	81	0.0025	0.0467	0.4600	29.3863
GDYR	64	0.0066	0.0568	1.2514	28.7511
GJTL	82	0.0055	-0.0565	3.3257	28.1452
IKBI	63	0.0028	0.1055	0.1993	28.4783
INDR	71	0.0086	0.0149	1.7326	29.7413
INDS	82	0.0081	0.0177	4.2750	28.3893
LPIN	70	0.0075	0.0096	2.2580	29.3547
NIPS	92	0.0094	0.0082	1.5547	28.0547
PAFI	84	0.0097	-0.1380	5.5484	27.0005

Kode	Timeliness (TL)	CR	ROA	DER	TS
SMSM	81	0.0060	0.0621	0.7093	26.7290
TFCO	81	0.0704	0.5349	-1.8132	25.9575
ADMG	83	0.0065	-0.0279	2.3736	27.5622
AUTO	78	0.0067	0.0735	1.0063	28.0834
CNTX	76	0.0114	-0.1171	10.975 1	29.4924
ESTI	90	0.0077	-0.0181	1.2305	29.6093
KARW	76	0.0096	-0.0785	1.2390	29.3491
KBLM	71	0.0096	0.0062	1.2279	28.4292
PBRX	85	0.0090	-0.0264	1.2739	27.7398
ADES	82	0.0216	-0.0174	1.5288	28.2635
DLTA	70	0.0045	0.1142	0.6785	27.5358
HMSP	83	0.0054	0.2162	0.9597	26.6898
INDF	76	0.0104	0.0266	2.6872	28.1994
KAEF	71	0.0068	0.0284	0.8441	26.7118
KDSI	85	0.0072	0.0106	0.9789	28.6837
KICI	71	0.0017	0.0198	0.3609	29.1756
KLBF	67	0.0020	0.1221	0.4657	29.0095
LMPI	68	0.0032	0.0049	0.4207	31.1371

Kode	Timeliness (TL)	CR	ROA	DER	TS
MERK	75	0.0024	0.0994	0.3059	31.1746
MLBI	54	0.0080	0.2192	1.0633	30.9977
RMBA	62	0.0034	0.0302	1.5127	29.2544
SKLT	88	0.0059	0.0237	0.8572	28.0214
SMAR	67	0.0058	0.1012	1.1579	28.0638
UNVR	84	0.0080	0.2947	0.9166	29.8707
AISA	72	0.0087	0.0267	1.4557	27.9789
CEKA	120	0.0067	0.0337	1.3597	28.2448
DVLA	64	0.0019	0.2217	0.5137	29.0899
MRAT	59	0.0026	0.0495	0.5120	29.7412
MYOR	81	0.0034	0.0698	1.3163	30.4241
PSDN	78	0.0051	0.0370	0.3918	29.7521
STTP	69	0.0131	0.0226	-1.8282	29.6421
TCID	97	0.0025	0.1540	0.0977	28.0949
TSPC	62	0.0032	0.1179	0.2573	30.1885

Data Penelitian Tahun 2008

Kode	Timeliness (TL)	CR	ROA	DER	TS
AKKU	88	0.0081	-0.1895	0.6218	23.8615
BRPT	82	0.0049	-0.1972	1.2175	26.5429
BTON	68	0.0032	0.2953	0.0934	25.4700
CTBN	48	0.0065	0.1029	1.0565	33.2629
EKAD	80	0.0033	0.0327	1.0313	25.7131
INTP	59	0.0034	0.1547	0.3253	29.6221
JPFA	84	0.0041	0.0471	4.0008	29.6983
JPRS	82	0.0017	0.1231	0.4803	26.7936
LION	70	0.0018	0.1495	0.2581	25.9138
LMSH	63	0.0054	0.1490	0.6357	25.4875
SMRG	67	0.0027	0.2380	0.3263	29.8929
TRST	70	0.0093	0.0269	1.0811	28.0342
APLI	82	0.0117	-0.0175	1.2002	25.9841
DPNS	84	0.0024	1.0000	0.3374	25.3358
FASW	84	0.0052	0.0098	1.8432	27.7613
IGAR	80	0.0033	0.0240	0.3800	28.6078
INAI	83	0.0069	0.0016	7.1249	26.8743
MLIA	84	0.0547	-0.2032	-1.7523	26.9656

Kode	Timeliness (TL)	CR	ROA	DER	TS
PICO	81	0.0127	0.0221	2.9005	28.6520
SAIP	73	0.0266	-0.1723	-3.2010	26.5409
SIMA	80	0.0129	-0.1354	1.0982	27.2353
SIPD	87	0.0042	0.0197	0.3402	25.1155
SPMA	76	0.0025	-0.0091	1.1240	28.1211
SRSN	80	0.0075	0.0173	1.0120	27.4270
TOTO	87	0.0074	0.0614	1.8391	26.3145
ARGO	74	0.0179	-0.1093	14.3308	27.5098
BATA	83	0.0044	0.3920	0.4715	29.0911
BRAM	80	0.0020	0.0567	0.4811	27.6754
GDYR	63	0.0074	0.0794	2.4004	26.9252
GJTL	81	0.0045	-0.0717	3.7628	28.0674
IKBI	62	0.0032	0.1535	0.2549	27.7162
INDR	70	0.0085	0.0122	1.5000	29.5271
INDS	81	0.0093	0.0347	7.4482	28.0950
LPIN	69	0.0059	0.0260	1.2141	29.1877
NIPS	91	0.0090	0.0048	1.6355	27.0591
PAFI	83	0.0087	-0.2507	-20.8862	24.6182
SMSM	80	0.0059	0.0984	0.6265	26.7290

Kode	Timeliness (TL)	CR	ROA	DER	TS
TFCO	80	0.0208	0.2901	-4.5944	26.6857
ADMG	82	0.0042	-0.0683	2.6005	26.7767
AUTO	77	0.0046	0.1422	0.4489	27.6931
CNTX	75	0.0097	-0.2163	32.2268	28.9813
ESTI	89	0.0072	-0.0415	1.1289	29.0624
KARW	75	0.0130	-0.3962	-2.3311	26.1886
KBLM	70	0.0095	0.0087	1.0559	27.4647
PBRX	84	0.0089	-0.0433	1.3502	26.3149
ADES	81	0.0291	-0.0822	2.1209	26.9528
DLTA	69	0.0024	0.1199	0.3354	26.5524
HMSP	82	0.0056	0.2209	1.0044	26.4904
INDF	75	0.0109	0.0261	2.9283	28.1156
KAEF	70	0.0047	0.0383	0.5253	25.6792
KDSI	84	0.0081	0.0118	1.1291	25.6026
KICI	70	0.0016	0.0355	0.3084	28.3000
KLBF	66	0.0020	0.1239	0.4670	26.8096
LMPI	67	0.0034	0.0046	0.4255	31.0251
MERK	74	0.0016	0.2629	0.1459	27.8725
MLBI	54	0.0169	0.2361	1.7349	30.9582

Kode	Timeliness (TL)	CR	ROA	DER	TS
RMBA	61	0.0027	0.0537	1.5752	28.4921
SKLT	87	0.0065	0.0212	0.9967	27.5504
SMAR	66	0.0058	0.1044	1.1724	24.8831
UNVR	83	0.0090	0.3701	1.0960	26.4375
AISA	71	0.0133	0.0282	1.6022	27.0281
CEKA	119	0.0074	0.0461	1.4489	27.6094
DVLA	63	0.0019	0.1111	0.2556	29.1540
MRAT	59	0.0013	0.0628	0.1685	25.8611
MYOR	80	0.0034	0.0671	1.3039	26.1915
PSDN	77	0.0045	0.0329	1.6339	29.7204
STTP	68	0.0057	0.0488	0.0740	26.2849
TCID	96	0.0006	0.1261	0.1159	27.7504
TSPC	61	0.0025	0.1081	0.2934	30.1603

Data Penelitian Tahun 2009

Kode	Timeliness (TL)	CR	ROA	DER	TS
AKKU	88	0.0137	-0.1743	0.6655	22.8114
BRPT	82	0.0045	0.0334	1.1711	30.5392
BTON	68	0.0023	0.1345	0.2573	25.8730
CTBN	48	0.0066	0.0712	0.8505	33.3459
EKAD	80	0.0038	0.0996	1.0962	25.9308
INTP	59	0.0056	0.2069	0.2408	29.9114
JPFA	84	0.0058	0.1342	1.7607	30.0755
JPRS	82	0.0033	0.0054	0.3028	27.3200
LION	70	0.0018	0.1239	0.1913	26.1596
LMSH	63	0.0036	0.0330	0.8335	25.8190
SMRG	67	0.0030	0.2568	0.3357	30.1333
TRST	70	0.0099	0.0749	0.6787	28.2249
APLI	82	0.0148	0.0997	0.9430	26.4297
DPNS	84	0.0022	0.0500	0.2551	25.4478
FASW	84	0.0048	0.0754	1.3168	27.9546
IGAR	80	0.0025	0.0778	0.2931	28.7386
INAI	83	0.0083	-0.0273	6.3755	26.8749
MLIA	84	0.0506	0.4453	-1.9201	27.1879

Kode	Timeliness (TL)	CR	ROA	DER	TS
PICO	81	0.0099	0.0233	2.3179	28.8390
SAIP	73	0.0105	0.1390	-3.9764	27.1205
SIMA	80	0.0204	0.0321	1.9504	27.2050
SIPD	87	0.0044	0.0227	0.3924	23.7266
SPMA	76	0.0034	0.0188	1.1203	28.4776
SRSN	80	0.0073	0.0613	0.6215	27.6679
TOTO	87	0.0071	0.1809	0.9121	26.4724
ARGO	74	0.0213	-0.0518	38.7859	27.7482
BATA	83	0.0045	0.1271	0.3827	29.2381
BRAM	80	0.0046	0.0534	0.2290	27.7188
GDYR	63	0.0067	0.1074	1.7608	27.0144
GJTL	81	0.0068	0.1020	2.5630	28.1244
IKBI	62	0.0024	0.0511	0.1419	27.8498
INDR	70	0.0095	0.0208	1.1353	29.7059
INDS	81	0.0093	0.0946	2.7509	28.1290
LPIN	69	0.0077	0.0740	0.4859	29.4334
NIPS	91	0.0097	0.0117	1.4761	27.5935
PAFI	83	0.0114	-0.0295	-12.7740	24.8050
SMSM	80	0.0055	0.1411	0.8000	26.8980

Kode	Timeliness (TL)	CR	ROA	DER	TS
TFCO	80	0.0272	0.0929	-12.1381	26.5158
ADMG	82	0.0102	0.0145	2.3097	26.9193
AUTO	77	0.0047	0.1654	0.3934	27.9338
CNTX	75	0.0127	-0.1371	10.2970	29.0179
ESTI	89	0.0077	0.0148	0.1021	29.3058
KARW	75	0.0333	-0.0682	-1.9436	26.3723
KBLM	70	0.0093	0.0048	0.5871	27.9123
PBRX	84	0.0098	0.0406	1.4808	26.6358
ADES	81	0.0195	0.0915	3.2926	27.0674
DLTA	69	0.0026	0.1664	0.2725	26.3499
HMSP	82	0.0069	0.2872	0.6931	27.0143
INDF	75	0.0111	0.0514	2.2080	28.1953
KAEF	70	0.0049	0.0400	0.5700	26.0491
KDSI	84	0.0084	0.0191	1.3075	25.5873
KICI	70	0.0015	-0.0619	0.3889	28.4775
KLBF	66	0.0030	0.1433	0.2924	27.2362
LMPI	67	0.0043	0.0111	0.3550	31.1772
MERK	74	0.0013	0.3380	0.2253	28.0221
MLBI	54	0.0107	0.3427	8.4413	31.2894

Kode	Timeliness (TL)	CR	ROA	DER	TS
RMBA	61	0.0040	0.0058	1.4511	28.6260
SKLT	87	0.0059	0.0653	0.7290	27.7061
SMAR	66	0.0058	0.0733	1.3850	25.2580
UNVR	83	0.0100	0.4067	1.0199	26.5107
AISA	71	0.0113	0.0281	2.1430	27.1802
CEKA	119	0.0014	0.0871	0.8851	27.9129
DVLA	63	0.0024	0.0922	0.4121	29.4129
MRAT	59	0.0016	0.0575	0.1555	26.0414
MYOR	80	0.0046	0.1146	1.4914	26.4699
PSDN	77	0.0036	0.0918	1.4402	30.4095
STTP	68	0.0082	0.4110	0.0578	26.6064
TCID	96	0.0012	0.1253	0.1292	27.9404
TSPC	61	0.0026	0.1103	0.3403	30.3769

Data Penelitian Tahun 2010

Kode	Timeliness (TL)	CR	ROA	DER	TS
AKKU	88	0.0573	-0.0210	0.8764	21.6641
BRPT	82	0.0046	-0.0017	1.2849	30.2978
BTON	68	0.0015	0.0995	0.2280	25.6144
CTBN	48	0.0060	0.0681	0.8288	33.0997
EKAD	80	0.0071	0.0972	0.7434	26.0473
INTP	59	0.0033	0.1886	0.1717	29.9897
JPFA	84	0.0045	0.0266	1.6317	30.2941
JPRS	82	0.0035	0.0959	0.2972	26.4366
LION	70	0.0013	0.0619	0.1468	26.0090
LMSH	63	0.0047	0.0604	0.7567	25.5501
SMRG	67	0.0028	0.2714	0.4566	30.2974
TRST	70	0.0090	0.0140	0.6451	28.0831
APLI	82	0.0071	0.0515	0.3728	26.3741
DPNS	84	0.0007	0.0840	0.4001	25.2589
FASW	84	0.0043	0.0586	1.4826	28.0312
IGAR	80	0.0018	0.0383	0.3162	28.6365
INAI	83	0.0097	0.0191	5.7161	26.9401
MLIA	84	0.0462	0.0512	-13.6720	26.8774

Kode	Timeliness (TL)	CR	ROA	DER	TS
PICO	84	0.0110	0.0101	2.0020	28.7831
SAIP	73	0.0110	0.0225	-3.6307	27.1321
SIMA	80	0.0381	-0.1042	3.8829	26.8384
SIPD	87	0.0049	0.0084	0.4941	21.2625
SPMA	76	0.0072	0.0133	1.1012	28.8074
SRSN	80	0.0059	0.0145	0.4795	27.6506
TOTO	87	0.0048	0.1104	0.6917	26.5884
ARGO	74	0.0154	-0.0053	5.7400	27.6112
BATA	83	0.0043	0.0087	0.3966	29.1870
BRAM	80	0.0029	0.0420	0.2381	27.3499
GDYR	63	0.0111	0.0570	1.8129	27.1176
GJTL	81	0.0039	0.0769	1.9517	28.0369
IKBI	62	0.0014	-0.0004	0.2062	27.8878
INDR	70	0.0089	0.0209	0.9795	29.7025
INDS	81	0.0079	0.0054	2.6988	27.4827
LPIN	69	0.0044	0.0680	0.3949	29.1583
NIPS	91	0.0101	0.0224	1.1834	27.3028
PAFI	83	0.0150	-0.3095	-3.5492	24.7852
SMSM	80	0.0063	0.0726	0.8216	26.3578

Kode	Timeliness (TL)	CR	ROA	DER	TS
TFCO	80	0.0236	0.0180	1.1216	26.2329
ADMG	82	0.0091	0.0089	2.1900	26.9537
AUTO	77	0.0046	0.1143	0.3556	27.9492
CNTX	75	0.0158	0.0028	15.4970	28.7762
ESTI	89	0.0072	0.0111	1.1009	29.2923
KARW	75	0.0925	-0.1198	-1.9763	26.2131
KBLM	70	0.0098	0.0047	0.9661	27.0826
PBRX	84	0.0099	0.0116	1.4578	26.2716
ADES	81	0.0040	0.1016	2.0228	27.0145
DLTA	69	0.0021	0.0998	0.3372	24.9796
HMSP	82	0.0053	0.1627	1.0907	26.4315
INDF	75	0.0086	0.0625	1.3829	28.0970
KAEF	70	0.0047	0.0113	0.5156	26.1874
KDSI	84	0.0084	0.0110	1.3974	25.6244
KICI	70	0.0018	0.0041	0.4176	28.6367
KLBF	66	0.0033	0.0878	0.3814	27.3308
LMPI	67	0.0036	0.0041	0.3440	31.2939
MERK	74	0.0020	0.1866	0.4266	27.7489
MLBI	54	0.0152	0.2565	1.2974	31.2457

Kode	Timeliness (TL)	CR	ROA	DER	TS
RMBA	61	0.0038	0.0235	1.3547	28.6798
SKLT	87	0.0053	0.0274	0.6248	27.5900
SMAR	66	0.0063	0.0938	1.1805	25.1422
UNVR	83	0.0096	0.3893	1.1500	26.6664
AISA	71	0.0085	0.0361	2.3393	27.3452
CEKA	119	0.0020	0.0275	1.4019	28.1111
DVLA	63	0.0033	0.0577	0.3756	29.4363
MRAT	59	0.0014	0.0317	0.1254	26.3754
MYOR	80	0.0044	0.1018	1.2855	26.3448
PSDN	77	0.0064	0.0481	1.3251	30.2843
STTP	68	0.0059	0.4239	0.0594	26.7628
TCID	96	0.0014	0.0673	0.1434	28.1097
TSPC	61	0.0029	0.0789	0.3996	30.5350

Data Penelitian Tahun 2011

Kode	Timeliness (TL)	CR	ROA	DER	TS
AKKU	89	0.0692	-0.0357	0.4490	19.8070
BRPT	83	0.0069	0.0019	1.1504	30.1368
BTON	69	0.0028	0.0794	0.2714	25.5747
CTBN	48	0.0072	6.4405	0.5729	27.0100
EKAD	81	0.0053	0.1025	0.7001	25.9226
INTP	59	0.0018	0.2547	0.1543	29.4765
JPFA	85	0.0046	0.0202	1.2331	30.2252
JPRS	83	0.0032	0.1102	0.0780	26.1915
LION	71	0.0009	0.0529	0.1522	25.2390
LMSH	64	0.0046	0.0622	0.7248	25.1025
SMRG	68	0.0034	0.2750	0.3237	30.2944
TRST	71	0.0081	0.0131	0.5859	27.4137
APLI	83	0.0054	0.0543	0.4051	25.6159
DPNS	85	0.0021	0.0779	0.3946	25.3009
FASW	85	0.0119	0.0551	1.7382	28.1820
IGAR	81	0.0014	0.0351	0.2455	28.3586
INAI	84	0.0066	0.0214	3.2852	26.3746
MLIA	85	0.0064	0.0375	-11.5247	26.5393

Kode	Timeliness (TL)	CR	ROA	DER	TS
PICO	85	0.0101	0.0098	1.9490	27.3828
SAIP	74	0.0122	0.0259	0.4260	26.3234
SIMA	81	0.0628	-0.0997	9.0496	26.2090
SIPD	88	0.0052	0.0061	1.0394	21.0373
SPMA	77	0.0034	0.0132	1.1038	28.1634
SRSN	81	0.0041	0.0155	0.3877	27.1070
TOTO	88	0.0048	0.0944	0.6204	25.9318
ARGO	75	0.0164	-0.0052	9.7954	27.0311
BATA	84	0.0480	0.0084	0.3150	28.5755
BRAM	81	0.0041	0.0353	0.3698	26.8639
GDYR	64	0.0116	0.0576	1.6674	25.5527
GJTL	82	0.0057	0.0737	1.6064	27.4760
IKBI	63	0.0020	0.0000	0.2392	27.5710
INDR	71	0.0094	0.0168	1.3469	29.3917
INDS	82	0.0072	0.0037	2.5672	27.0226
LPIN	70	0.0039	0.0666	0.3442	29.0159
NIPS	92	0.0098	0.0170	1.6194	26.9036
PAFI	84	0.0327	-0.3368	-2.7633	24.4680
SMSM	81	0.0046	0.0650	0.6531	26.0265

Kode	Timeliness (TL)	CR	ROA	DER	TS
TFCO	81	0.0100	0.0161	0.7901	24.1492
ADMG	83	0.0088	0.0074	1.0261	26.3274
AUTO	78	0.0057	0.0839	0.4859	27.3687
CNTX	76	0.0142	0.0034	5.6597	28.5765
ESTI	90	0.0084	0.0185	1.3294	28.7449
KARW	76	0.0824	-0.1335	-1.5076	25.8034
KBLM	71	0.0096	0.0042	1.3945	27.9493
PBRX	85	0.0095	0.0118	1.4522	25.5422
ADES	82	0.0066	0.1075	1.6849	26.3447
DLTA	70	0.0016	0.1120	0.2281	23.3795
HMSP	83	0.0062	0.1720	0.8785	26.3335
INDF	76	0.0049	0.0557	0.7444	26.3869
KAEF	71	0.0050	0.0096	0.5769	25.5640
KDSI	85	0.0083	0.0113	1.1000	26.1112
KICI	71	0.0023	0.0066	0.3916	28.8920
KLBF	67	0.0023	0.0922	0.3651	26.4000
LMPI	68	0.0036	0.0046	0.2922	30.6573
MERK	75	0.0013	0.1857	0.2698	26.2224
MLBI	54	0.0106	0.2264	2.0582	31.2792

Kode	Timeliness (TL)	CR	ROA	DER	TS
RMBA	62	0.0043	0.0192	1.5353	27.7899
SKLT	88	0.0052	0.0261	0.7415	27.0422
SMAR	67	0.0065	0.0907	0.9771	24.4029
UNVR	84	0.0117	0.3227	1.3587	25.8746
AISA	72	0.0078	0.0313	2.6019	27.0942
CEKA	120	0.0060	0.0249	1.2998	27.4904
DVLA	64	0.0027	0.0542	0.2707	29.1062
MRAT	59	0.0013	0.0301	0.1569	25.7363
MYOR	81	0.0039	0.0901	1.4475	25.8423
PSDN	78	0.0062	0.0281	1.1596	29.6763
STTP	69	0.0059	0.3786	0.0658	26.8618
TCID	97	0.0009	0.0596	0.1708	27.5393
TSPC	62	0.0030	0.0694	0.3788	30.6111

Lampiran 3 :

Hasil regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ketepatan waktu (Timeliness)	345	48.0000	120.0000	76.542029	10.8423750
Profitabilitas (Return on Assets)	345	-4.1677	6.4405	.066734	.4359788
Rasio utang (Debt to Equity Ratio)	345	-20.8862	38.7859	1.101692	3.8193124
Likuiditas (Current Ratio)	345	.0006	.0925	.008543	.0110999
Ukuran perusahaan (Total Sales)	345	19.8070	33.3459	27.572861	1.8786114
Valid N (listwise)	345				

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Ukuran perusahaan (Total Sales), Profitabilitas (Return on Assets), Rasio utang (Debt to Equity Ratio), Likuiditas (Current Ratio)		Enter

- a. All requested variables entered.
 b. Dependent Variable: Ketepatan waktu (Timeliness)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.715 ^a	.512	.506	7.621	1.952

- a. Predictors: (Constant), Ukuran perusahaan (Total Sales), Profitabilitas (Return on Assets), Rasio utang (Debt to Equity Ratio), Likuiditas (Current Ratio)
 b. Dependent Variable: Ketepatan waktu (Timeliness)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20694.891	4	5173.723	89.090	.000 ^a
	Residual	19744.750	340	58.073		
	Total	40439.641	344			

a. Predictors: (Constant), Ukuran perusahaan (Total Sales), Profitabilitas (Return on Assets), Rasio utang (Debt to Equity Ratio), Likuiditas (Current Ratio)

b. Dependent Variable: Ketepatan waktu (Timeliness)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics		
	B	Std. Error	Beta			Partial	Tolerance	VIF	
1	(Constant)	1.837	1.171		1.569	.118			
	Prof itabilitas (Return on Assets)	.365	.138	.015	2.644	.009	-.142	.602	1.660
	Rasio utang (Debt to Equity Ratio)	-.084	.146	.030	-.575	.566	-.031	.829	1.207
	Likuiditas (Current Ratio)	.343	.125	.000	2.750	.006	.148	.516	1.937
	Ukuran perusahaan (Total Sales)	.722	.128	.125	5.652	.000	.293	.678	1.475

a. Dependent Variable: Ketepatan waktu (Timeliness)

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

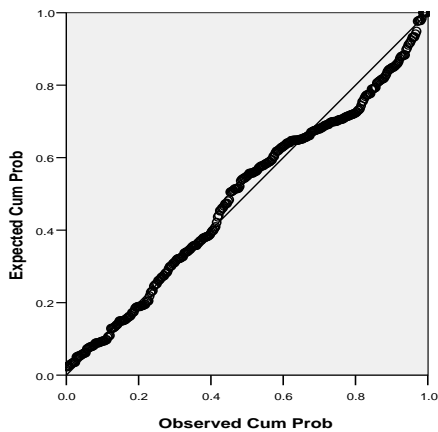
		Unstandardized Residual
N		345
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	10.18562256
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.056
Kolmogorov-Smirnov Z		1.146
Asymp. Sig. (2-tailed)		.085

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Ketepatan waktu (Timeliness)



Uji Heteroskedastisitas (uji Glejser)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.233 ^a	.054	.043	6.44250

- a. Predictors: (Constant), Ukuran perusahaan (Total Sales), Profitabilitas (Return on Assets), Rasio utang (Debt to Equity Ratio), Likuiditas (Current Ratio)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	811.592	4	202.898	4.888	.001 ^a
	Residual	14111.989	340	41.506		
	Total	14923.581	344			

- a. Predictors: (Constant), Ukuran perusahaan (Total Sales), Profitabilitas (Return on Assets), Rasio utang (Debt to Equity Ratio), Likuiditas (Current Ratio)
- b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.751	5.345		-1.263	.207
	Profitabilitas (Return on Assets)	-.464	.800	-.031	-.580	.562
	Rasio utang (Debt to Equity Ratio)	-.093	.092	-.054	-1.008	.314
	Likuiditas (Current Ratio)	-83.296	32.156	-.140	-1.590	.091
	Ukuran perusahaan (Total Sales)	.557	.192	.159	1.906	.090

- a. Dependent Variable: ABS_RES

Scatterplot

Dependent Variable: Ketepatan waktu (Timeliness)

