

LAMPIRAN

LAMPIRAN I

Rincian Sampel Penelitian

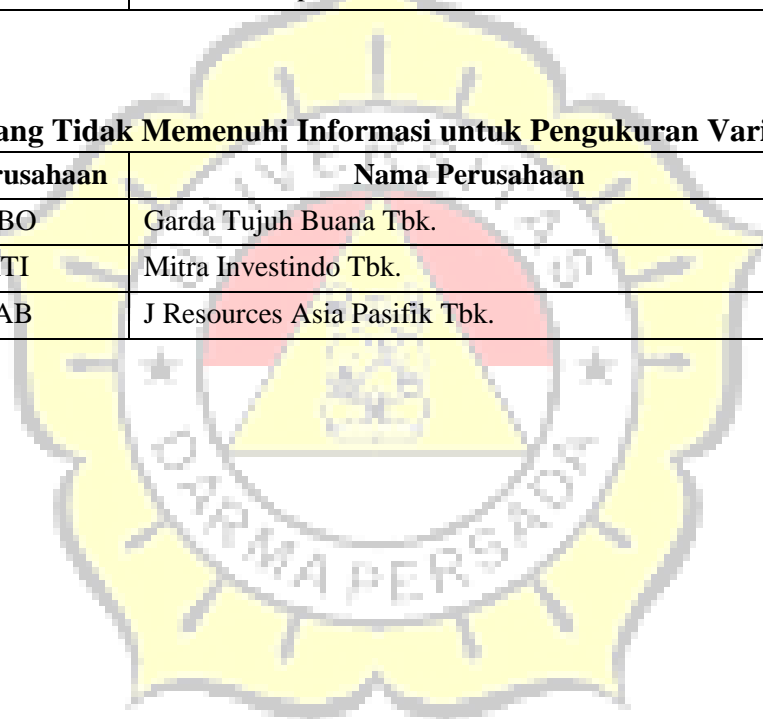
No.	Kode Perusahaan	Nama Perusahaan
1	ADRO	Adaro Energy Tbk.
2	ANTM	Aneka Tambang Tbk.
3	ARII	Atlas Resources Tbk.
4	ATPK	Bara Jaya Internasional Tbk.
5	BIPI	Astrindo Nusantara Infrastrukt
6	BSSR	Baramulti Suksesarana Tbk.
7	BUMI	Bumi Resources Tbk.
8	BYAN	Bayan Resources Tbk.
9	CITA	Cita Mineral Investindo Tbk.
10	CTTH	Citatah Tbk.
11	DEWA	Darma Henwa Tbk
12	DKFT	Central Omega Resources Tbk.
13	DOID	Delta Dunia Makmur Tbk.
14	DSSA	Dian Swastatika Sentosa Tbk
15	ELSA	Elnusa Tbk.
16	ESSA	Surya Esa Perkasa Tbk.
17	GEMS	Golden Energy Mines Tbk.
18	HRUM	Harum Energy Tbk.
19	INCO	Vale Indonesia Tbk.
20	INDY	Indika Energy Tbk.
21	ITMG	Indo Tambangraya Megah Tbk.
22	KKGI	Resource Alam Indonesia Tbk.
23	MBAP	Mitrabara Adiperdana Tbk.
24	MEDC	Medco Energi Internasional Tbk
25	MYOH	Samindo Resources Tbk.
26	PTBA	Bukit Asam Tbk.
27	PTRO	Petrosea Tbk.
28	RUIS	Radiant Utama Interinsco Tbk.
29	SMMT	Golden Eagle Energy Tbk.
30	SMRU	SMR Utama Tbk.
31	TINS	Timah Tbk.
32	TOBA	Toba Bara Sejahtera Tbk.

**Daftar Perusahaan yang Tidak Konsisten Menyampaikan Laporan
Keuangan Auditan dan Laporan Tahunan Periode 2014-2018**

No	Kode Perusahaan	Nama Perusahaan
1	APEX	Apexindo Pratama Duta Tbk.
2	ARTI	Ratu Prabu Energi Tbk.
3	BORN	Borneo Lumbung Energi & Metal
4	CKRA	Cakra Mineral Tbk.
5	ENRG	Energi Mega Persada Tbk.
6	MBAP	Mitrabara Adiperdana Tbk.
7	PKPK	Perdana Karya Perkasa Tbk.
8	SIAP	Sekawan Intipratama Tbk.

Perusahaan yang Tidak Memenuhi Informasi untuk Pengukuran Variabel

No	Kode Perusahaan	Nama Perusahaan
1	GTBO	Garda Tujuh Buana Tbk.
2	MITI	Mitra Investindo Tbk.
3	PSAB	J Resources Asia Pasifik Tbk.



LAMPIRAN II

Data Hasil Perhitungan Variabel Penelitian Periode 2014-2018

No.	Kode Perusahaan	Tahun Penelitian	Ukuran Komite Audit	Kompetensi Komite Audit	Kepatuhan Komite Audit	<i>Audit Report Lag</i>
			ACSIZE	ACEXP	ACMEET	ARL
1	ADRO	2014	3	0,67	24	58
		2015	3	0,33	25	60
		2016	3	0,67	27	58
		2017	3	0,33	26	59
		2018	3	0,67	12	59
2	ANTM	2014	4	0,50	23	62
		2015	4	0,50	35	60
		2016	4	0,50	30	59
		2017	5	0,40	31	68
		2018	4	0,50	28	64
3	ARII	2014	2	1,00	4	89
		2015	2	1,00	4	90
		2016	3	1,00	4	88
		2017	3	1,00	4	88
		2018	3	1,00	4	87
4	ATPK	2014	3	0,67	4	87
		2015	3	0,67	4	91
		2016	3	0,67	4	90
		2017	3	0,67	1	172
		2018	3	0,67	3	85
5	BIPI	2014	3	1,00	8	180
		2015	3	0,67	5	173
		2016	2	0,50	7	160
		2017	4	0,50	6	159
		2018	4	0,50	8	85
6	BSSR	2014	2	1,00	2	72
		2015	3	0,67	4	43
		2016	3	0,67	4	39
		2017	3	1,00	4	50
		2018	3	1,00	4	58
7	BUMI	2014	3	0,67	8	177
		2015	3	0,67	6	274
		2016	3	0,67	12	76
		2017	3	0,67	9	87
		2018	4	0,75	9	87

8	BYAN	2014	3	0,33	8	90
		2015	3	0,33	10	91
		2016	4	0,25	11	89
		2017	4	0,25	8	85
		2018	4	0,25	6	81
9	CITA	2014	3	0,67	1	82
		2015	3	0,67	2	75
		2016	3	0,67	4	67
		2017	3	0,67	3	71
		2018	3	0,67	4	70
10	CTTH	2014	3	0,67	6	68
		2015	3	0,67	6	78
		2016	2	0,50	4	75
		2017	2	0,50	1	81
		2018	2	0,50	2	84
11	DEWA	2014	3	1,00	11	51
		2015	3	1,00	11	64
		2016	3	1,00	8	74
		2017	3	0,33	2	122
		2018	3	0,67	5	92
12	DKFT	2014	3	0,67	6	86
		2015	3	1,00	8	22
		2016	3	0,67	12	76
		2017	3	0,67	14	82
		2018	3	0,67	12	84
13	DOID	2014	3	0,67	4	79
		2015	3	0,67	8	67
		2016	3	0,67	7	74
		2017	3	0,67	8	60
		2018	3	0,67	4	71
14	DSSA	2014	3	0,67	9	41
		2015	3	0,67	8	90
		2016	3	0,67	7	83
		2017	3	0,67	7	81
		2018	3	0,67	8	80
15	ELSA	2014	4	1,00	16	44
		2015	4	1,00	13	42
		2016	4	1,00	10	39
		2017	3	1,00	12	45
		2018	3	1,00	12	45
16	ESSA	2014	3	0,33	4	84
		2015	3	0,33	4	84

		2016	3	0,33	5	88
		2017	3	0,33	4	86
		2018	3	0,33	4	89
17	GEMS	2014	3	0,67	5	41
		2015	4	0,50	4	47
		2016	3	0,33	4	58
		2017	3	0,33	4	58
		2018	3	0,33	5	59
18	HRUM	2014	3	0,67	5	89
		2015	3	0,33	5	90
		2016	3	0,67	7	89
		2017	3	0,67	7	87
		2018	3	0,67	5	86
19	INCO	2014	4	0,50	7	57
		2015	3	0,67	5	56
		2016	4	0,75	9	53
		2017	4	0,75	7	58
		2018	4	0,75	7	31
20	INDY	2014	3	0,33	4	65
		2015	3	0,33	5	76
		2016	3	1,00	4	67
		2017	3	1,00	4	71
		2018	3	1,00	10	77
21	ITMG	2014	3	1,00	12	49
		2015	3	1,00	13	49
		2016	3	0,67	13	54
		2017	3	0,67	12	53
		2018	3	1,00	12	52
22	KKGI	2014	3	1,00	5	40
		2015	3	1,00	8	41
		2016	3	0,67	6	62
		2017	3	0,67	5	59
		2018	3	0,67	5	86
23	MBAP	2014	3	0,67	2	75
		2015	3	0,67	4	70
		2016	3	0,67	4	74
		2017	3	1,00	6	59
		2018	3	1,00	6	74
24	MEDC	2014	3	0,67	5	84
		2015	3	0,67	5	82
		2016	3	0,67	4	90
		2017	3	0,67	4	96
		2018	3	0,67	7	95

25	MYOH	2014	3	1,00	5	77
		2015	3	1,00	5	64
		2016	3	0,67	6	59
		2017	3	0,67	5	79
		2018	3	0,67	5	74
26	PTBA	2014	4	0,50	59	54
		2015	4	0,50	39	60
		2016	3	0,33	35	66
		2017	3	0,33	30	67
		2018	3	0,33	25	65
27	PTRO	2014	3	0,33	4	64
		2015	3	0,67	5	75
		2016	3	0,67	5	66
		2017	3	0,67	5	59
		2018	3	0,67	8	74
28	RUIS	2014	3	0,67	12	83
		2015	3	0,67	12	81
		2016	3	0,67	7	81
		2017	3	0,67	4	85
		2018	3	0,67	4	80
29	SMMT	2014	3	0,67	4	86
		2015	3	0,67	4	90
		2016	3	0,67	4	83
		2017	3	0,67	4	80
		2018	3	0,67	4	84
30	SMRU	2014	3	1,00	2	79
		2015	3	1,00	2	90
		2016	3	1,00	2	86
		2017	3	1,00	3	80
		2018	3	1,00	3	74
31	TINS	2014	4	1,00	35	54
		2015	4	1,00	54	62
		2016	4	0,75	39	59
		2017	4	0,50	51	59
		2018	4	0,50	59	65
32	TOBA	2014	3	0,33	6	68
		2015	3	0,33	8	83
		2016	3	0,33	8	89
		2017	3	0,33	7	87
		2018	3	0,33	6	87

LAMPIRAN III

Hasil Olah SPSS 25

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ARL	125	22.00	122.00	71.3760	15.96804
ACSIZE	125	2.00	5.00	3.1600	.44721
ACEXP	125	25.00	100.00	65.8080	22.98165
ACMEET	125	1.00	59.00	10.9040	11.79012
Valid N (listwise)	125				

Sumber: *Output SPSS 25*, data diolah (2019)

Hasil Uji Normalitas Metode *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		125
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	12.92548621
	Most Extreme Differences	
	Absolute	
	Positive	.074
	Negative	.053
		-.074
Test Statistic		.074
Asymp. Sig. (2-tailed)		.087 ^c

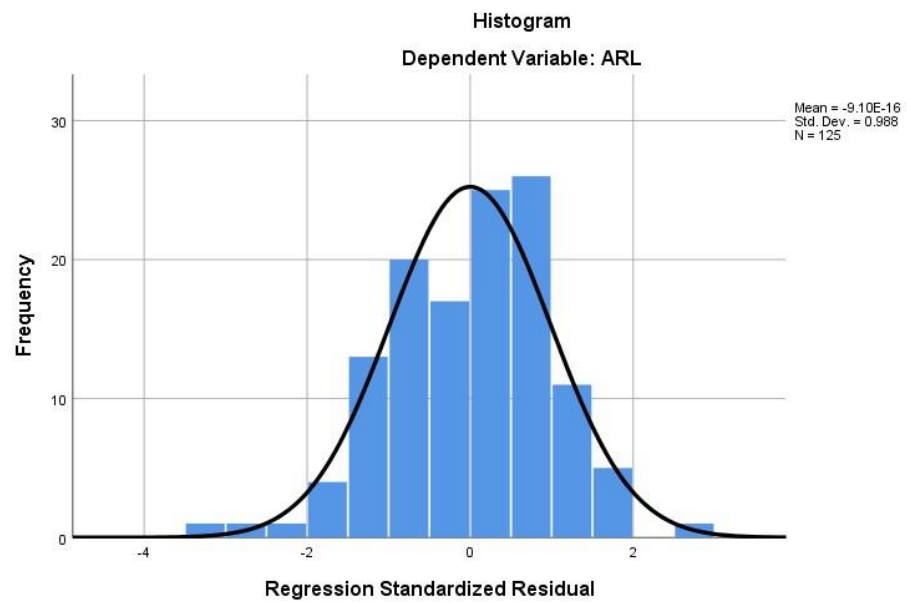
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

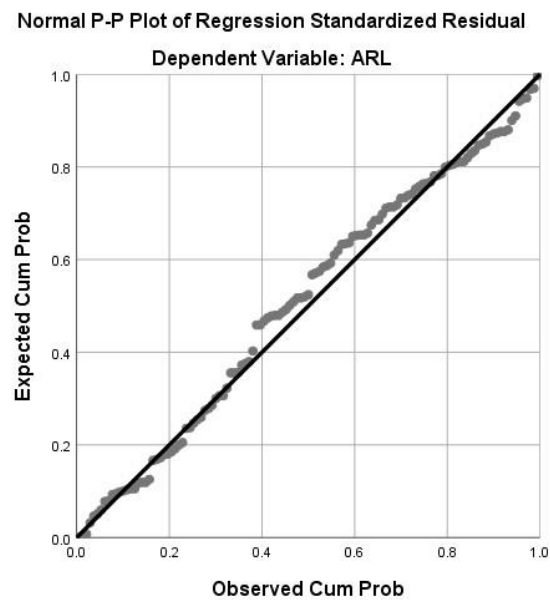
Sumber: *Output SPSS 25*, data diolah (2019)

Hasil Uji Normalitas menggunakan Grafik Histogram



Sumber: *Output SPSS 25, data diolah (2019)*

Hasil Uji Normalitas menggunakan Normal *Probability Plot*



Sumber: *Output SPSS 25, data diolah (2019)*

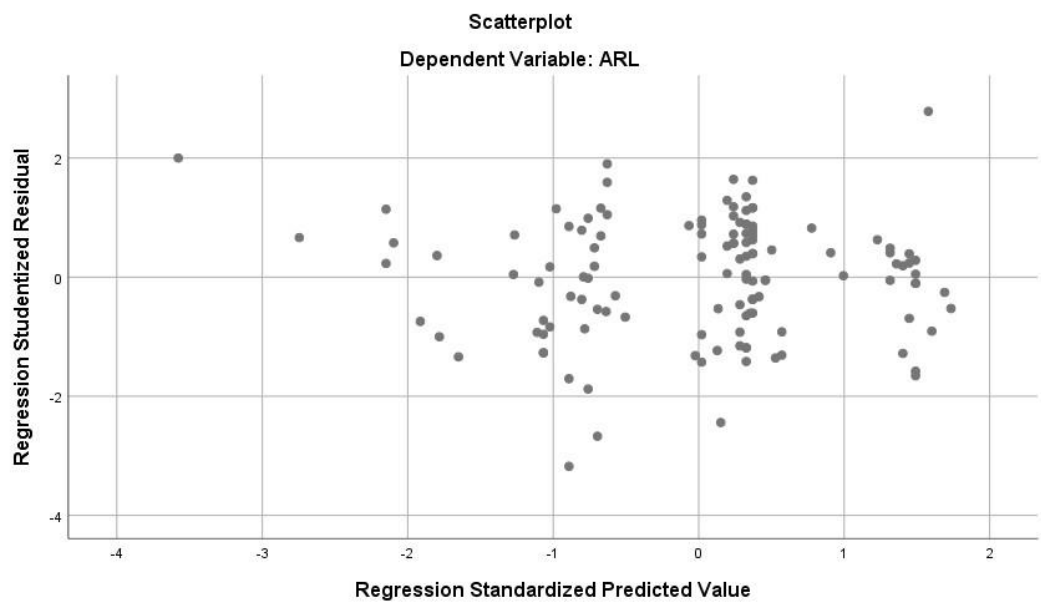
Hasil Uji Multikolinearitas

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients				
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	116.088	10.139		11.449	.000		
	ACSIZE	-6.299	3.243	-.176	-1.943	.054	.657	1.523
	ACEXP	-.309	.051	-.445	-6.000	.000	.986	1.014
	ACMEET	-.411	.124	-.303	-3.319	.001	.649	1.540

a. Dependent Variable: ARL

Sumber: *Output SPSS 25*, data diolah (2019)

Hasil Uji Heteroskedastisitas



Sumber: *Output SPSS 25*, data diolah (2019)

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.587 ^a	.345	.329	13.08474	1.035

a. Predictors: (Constant), ACMEET, ACEXP, ACSIZE

b. Dependent Variable: ARL

Sumber: *Output SPSS 25*, data diolah (2019)

Hasil Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	116.088	10.139		11.449	.000
	ACSIZE	-6.299	3.243	-.176	-1.943	.054
	ACEXP	-.309	.051	-.445	-6.000	.000
	ACMEET	-.411	.124	-.303	-3.319	.001

a. Dependent Variable: ARL

Sumber: *Output SPSS 25*, data diolah (2019)

Hasil Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	116.088	10.139		11.449	.000
	ACSIZE	-6.299	3.243	-.176	-1.943	.054
	ACEXP	-.309	.051	-.445	-6.000	.000
	ACMEET	-.411	.124	-.303	-3.319	.001

a. Dependent Variable: ARL

Sumber: *Output SPSS 25*, data diolah (2019)

Hasil Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.587 ^a	.345	.329	13.08474

a. Predictors: (Constant), ACMEET, ACEXP, ACSIZE

Sumber: *Output SPSS 25*, data diolah (2019)



LAMPIRAN IV











LEMBAR KONSULTASI BIMBINGAN SKRIPSI MAHASISWA

Nama : Nita Tri Rismadayani

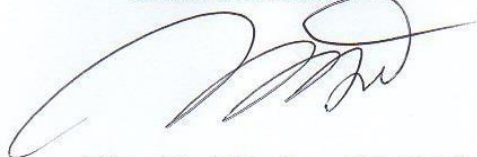
No. Induk Mahasiswa : 2015420060

Dosen Pembimbing : Rishi Septa Saputra, S.E., Ak., M.Si., CA.

Mulai Bimbingan : 20 April 2019

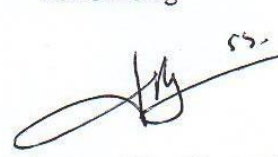
No.	Hari/Tanggal	Pokok Bahasan	Paraf Pembimbing
1	20 April 2019	Mapping jurnal	
2	03 Mei 2019	Mencari fenomena penelitian	
3	04 Mei 2019	Mencari dan mengumpulkan data penelitian	
4	10 Mei 2019	Revisi bab 1, bab 2, dan bab 3	
5	24 Mei 2019	Review bab 1, bab 2, dan bab 3	
6	25 Mei 2019	Seminar proposal	
7	22 Juni 2019	Revisi bab 1, bab 2, dan bab 3 setelah seminar proposal	
8	06 Juli 2019	Olah data serta menyusun bab 4 dan bab 5	
9	26 Juli 2019	Revisi bab 4 dan bab 5	
10	05 Agustus 2019	Review hasil bab 4 dan bab 5	

Ketua Jurusan Akuntansi



(Ahmad Basid Hasibuan, S.E., M.Si.)

Pembimbing



(Rishi Septa Saputra, S.E., Ak., M.Si., CA.)

LAMPIRAN V

DAFTAR RIWAYAT HIDUP

Data Pribadi

Nama : Nita Tri Rismadayani
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Riwayat Pendidikan

2015 – 2019 : S1 Akuntansi Universitas Darma Persada
2012 – 2015 : SMA Negeri 3 Tambun Selatan
2009 – 2012 : SMP Negeri 7 Tambun Selatan
2003 – 2009 : SD Negeri Mangunjaya 06

