

LAMPIRAN I

Rincian Sampel Penelitian

No.	KODE PERUSAHAAN	KETERANGAN
1	CEKA	PT WILMAR CAHAYA Indonesia Tbk
2	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
3	MYOR	PT MAYORA INDAH Tbk
4	ROTI	PT NIPPON INDOSARI CORPINDO Tbk
5	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk
6	DLTA	PT DELTA DJAKARTA Tbk
7	SKBM	PT SEKAR BUMI Tbk
8	SKLT	PT SEKAR LAUT Tbk
9	STTP	PT SIANTAR TOP Tbk
10	MLBI	PT MULTI BINTANG Indonesia Tbk
11	GGRM	PT GUDANG GARAM Tbk
12	HMSP	PT HANJAYA MANDALA SAMPOERNA Tbk
13	WIIM	PT WISMILAK INTI MAKMUR Tbk
14	KAEF	PT KIMIA FARMA (Persero) Tbk
15	KLBF	PT KALBE FARMA Tbk
16	MERK	PT MERCK Tbk
17	TSPC	PT TEMPO SCAN PACIFIC Tbk
18	PYFA	PT PYRIDAM FARMA Tbk
19	SIDO	PT INDUSTRI JAMU DAN FARMASI SIDO MUNCUL Tbk
20	DVLA	PT DARYA VARIA LABORATORIA Tbk
21	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
22	UNVR	PT UNILEVER Indonesia Tbk

LAMPIRAN II

Data Hasil Perhitungan Solvabilitas

(Dalam Rupiah)

KODE	TAHUN	TOTAL HUTANG	TOTAL ASET	DAR
CEKA	2013	541.352.365.829	1.069.627.299.747	0,506113
	2014	746.598.865.219	1.284.150.037.341	0,581395
	2015	845.932.695.663	1.485.826.210.015	0,569335
	2016	538.044.038.690	1.425.964.152.418	0,377319
	2017	489.592.257.434	1.392.636.444.501	0,351568
ICBP	2013	8.001.739.000.000	21.267.470.000.000	0,376243
	2014	9.870.264.000.000	24.910.211.000.000	0,396234
	2015	10.173.713.000.000	26.560.624.000.000	0,383037
	2016	10.401.125.000.000	28.901.948.000.000	0,359876
	2017	11.295.184.000.000	31.619.514.000.000	0,357220
MYOR	2013	5.816.323.334.823	9.710.223.454.000	0,598990
	2014	6.190.553.036.545	10.291.108.029.334	0,601544
	2015	6.148.255.759.034	11.342.715.686.221	0,542044
	2016	6.657.165.872.077	12.922.421.859.142	0,515164
	2017	7.561.503.434.179	14.915.849.800.251	0,506540
ROTI	2013	1.035.351.397.437	1.822.689.047.108	0,568035
	2014	1.182.771.921.472	2.142.894.276.216	0,551951
	2015	1.517.788.685.162	2.706.323.637.034	0,560830
	2016	1.476.889.086.692	2.919.640.858.718	0,505846
	2017	1.739.467.993.982	4.559.573.709.411	0,381500
ULTJ	2013	796.474.448.056	2.811.620.982.142	0,283279
	2014	651.985.807.625	2.917.083.567.355	0,223506
	2015	742.490.216.326	3.539.995.910.248	0,209743
	2016	749.966.146.582	4.239.199.641.365	0,176912
	2017	978.185.000.000	5.186.940.000.000	0,188586
DLTA	2013	190.482.809.000	867.040.802.000	0,219693
	2014	227.473.881.000	991.947.134.000	0,229321
	2015	188.700.435.000	1.038.321.916.000	0,181736
	2016	185.422.642.000	1.197.796.650.000	0,154803
	2017	196.197.372.000	1.340.842.765.000	0,146324

SKBM	2013	296.528.343.161	497.652.557.672	0,595854
	2014	331.624.254.750	649.534.031.113	0,510557
	2015	420.396.809.051	764.484.248.710	0,549909
	2016	633.267.725.358	1.001.657.012.004	0,632220
	2017	599.790.014.646	1.623.027.475.045	0,369550
SKLT	2013	162.339.135.063	301.989.488.699	0,537566
	2014	178.206.785.017	331.574.891.637	0,537456
	2015	225.066.080.248	377.110.748.359	0,596817
	2016	272.088.644.079	568.239.939.951	0,478827
	2017	328.714.435.982	636.284.210.210	0,516616
STTP	2013	775.930.985.779	1.470.059.394.892	0,527823
	2014	882.610.280.834	1.700.204.093.895	0,519120
	2015	910.758.598.913	1.919.568.037.170	0,474460
	2016	1.167.899.357.271	2.336.411.494.941	0,499869
	2017	957.660.374.836	2.342.432.443.196	0,408832
MLBI	2013	794.615.000.000	1.782.148.000.000	0,445875
	2014	1.677.254.000.000	2.231.051.000.000	0,751778
	2015	1.334.373.000.000	2.100.853.000.000	0,635158
	2016	1.454.398.000.000	2.275.038.000.000	0,639285
	2017	1.445.173.000.000	2.510.078.000.000	0,575748
GGRM	2013	21.353.980.000.000	50.770.251.000.000	0,420600
	2014	24.991.880.000.000	58.220.600.000.000	0,429262
	2015	25.497.504.000.000	63.505.413.000.000	0,401501
	2016	23.387.406.000.000	62.951.634.000.000	0,371514
	2017	24.572.266.000.000	66.759.930.000.000	0,368069
HMSP	2013	13.249.559.000.000	27.404.594.000.000	0,483479
	2014	14.882.516.000.000	28.380.630.000.000	0,524390
	2015	5.994.664.000.000	38.010.724.000.000	0,157710
	2016	8.333.263.000.000	42.508.277.000.000	0,196039
	2017	9.028.078.000.000	43.141.063.000.000	0,209269
WIIM	2013	447.651.956.356	1.229.011.260.881	0,364237
	2014	478.482.577.195	1.332.907.675.785	0,358977
	2015	398.991.064.485	1.342.700.045.391	0,297156
	2016	362.540.740.471	1.353.634.132.275	0,267828
	2017	247.620.731.930	1.225.712.093.041	0,202022
KAEF	2013	847.584.859.909	2.471.939.548.890	0,342883
	2014	1.157.040.676.384	2.968.184.626.297	0,389814
	2015	1.374.127.253.841	3.236.224.076.311	0,424608

	2016	2.341.155.131.870	4.612.562.541.064	0,507561
	2017	3.523.628.217.406	6.096.148.972.533	0,578009
KLBF	2013	2.815.103.309.451	11.315.061.275.026	0,248793
	2014	2.607.556.689.283	12.425.032.367.729	0,209863
	2015	2.758.131.396.170	13.696.417.381.439	0,201376
	2016	2.762.162.069.572	15.226.009.210.657	0,181411
	2017	2.722.207.633.646	16.616.239.416.335	0,163828
MERK	2013	184.727.696.000	696.946.318.000	0,265053
	2014	162.908.670.000	716.599.526.000	0,227336
	2015	168.103.536.000	641.646.818.000	0,261988
	2016	161.262.425.000	743.934.894.000	0,216770
	2017	231.569.103.000	847.006.544.000	0,273397
TSPC	2013	1.545.006.061.565	5.407.957.915.805	0,285691
	2014	1.460.391.494.410	5.592.730.492.960	0,261123
	2015	1.947.588.124.083	6.284.729.099.203	0,309892
	2016	1.950.534.206.746	6.585.807.349.438	0,296172
	2017	2.352.891.899.876	7.434.900.309.021	0,316466
PYFA	2013	81.217.648.190	175.118.921.406	0,463786
	2014	76.177.686.068	172.736.624.689	0,441005
	2015	58.729.478.032	159.951.537.229	0,367170
	2016	61.554.005.181	167.062.795.608	0,368448
	2017	50.707.930.330	159.563.931.041	0,317791
SIDO	2013	326.051.000.000	2.951.507.000.000	0,110469
	2014	186.740.000.000	2.821.399.000.000	0,006619
	2015	197.797.000.000	2.796.111.000.000	0,070740
	2016	229.729.000.000	2.987.614.000.000	0,076894
	2017	262.333.000.000	3.158.198.000.000	0,083064
DVLA	2013	275.351.336.000	1.190.054.288.000	0,231377
	2014	273.816.042.000	1.236.247.525.000	0,221490
	2015	402.760.903.000	1.376.278.237.000	0,292645
	2016	451.785.946.000	1.531.365.558.000	0,295022
	2017	524.586.078.000	1.640.886.147.000	0,319697
ADES	2013	176.286.000.000	441.064.000.000	0,399683
	2014	52.166.000.000	504.865.000.000	0,103327
	2015	324.855.000.000	653.224.000.000	0,497310
	2016	383.091.000.000	767.479.000.000	0,499155
	2017	417.225.000.000	840.236.000.000	0,496557
UNVR	2013	9.093.518.000.000	13.348.188.000.000	0,681255

	2014	9.681.888.000.000	14.280.670.000.000	0,677977
	2015	10.902.585.000.000	15.729.945.000.000	0,693110
	2016	12.041.437.000.000	16.745.695.000.000	0,719077
	2017	13.733.025.000.000	18.906.413.000.000	0,726364

LAMPIRAN III

DATA HASIL PERHITUNGAN LEVERAGE

(Dalam Rupiah)

KODE PERUSAHAAN	TAHUN	TOTAL HUTANG	TOTAL EKUITAS	DER
CEKA	2013	541.352.365.829	528.274.933.918	1,0248
	2014	746.598.865.219	537.551.172.122	1,3889
	2015	845.932.695.663	639.893.514.352	1,3220
	2016	538.044.038.690	887.920.113.728	0,6060
	2017	489.592.257.434	903.044.187.067	1,6459
ICBP	2013	8.001.739.000.000	13.265.731.000.000 0	0,6032
	2014	9.870.264.000.000	15.039.947.000.000 0	0,6563
	2015	10.173.713.000.000 0	16.386.911.000.000 0	0,6208
	2016	10.401.125.000.000 0	18.500.823.000.000 0	0,5622
	2017	11.295.184.000.000 0	20.324.330.000.000 0	0,5558
MYOR	2013	5.816.323.334.823	3.893.900.119.177	1,4937
	2014	6.190.553.036.545	4.100.554.992.789	1,5097
	2015	6.148.255.759.034	5.194.459.927.187	1,1836
	2016	6.657.165.872.077	6.265.255.987.065	1,0626
	2017	7.561.503.434.179	7.354.346.366.702	1,0282
ROTI	2013	1.035.351.397.437	787.337.649.671	1,3150
	2014	1.182.771.921.472	960.122.354.744	1,2319
	2015	1.517.788.685.162	1.188.534.951.872	1,2770
	2016	1.476.889.086.692	1.442.751.772.026	1,0237
	2017	1.739.467.993.982	2.820.105.715.429	0,6168
ULTJ	2013	796.474.448.056	2.015.146.534.086	0,3952
	2014	651.985.807.625	2.265.097.759.730	0,2878
	2015	742.490.216.326	2.797.505.693.922	0,2654
	2016	749.966.146.582	3.489.233.494.783	0,2149
	2017	978.185.000.000	4.208.755.000.000	0,2324

DLTA	2013	190.482.809.000	676.557.993.000	0,2816
	2014	227.473.881.000	764.473.253.000	0,2976
	2015	188.700.435.000	849.621.481.000	0,2221
	2016	185.422.642.000	1.012.374.008.000	0,1832
	2017	196.197.372.000	1.144.645.393.000	0,1714
SKBM	2013	296.528.343.161	201.124.214.511	1,4735
	2014	331.624.254.750	317.909.776.363	1,0431
	2015	420.396.809.051	344.087.439.659	1,2218
	2016	633.267.725.358	368.389.286.646	1,7190
	2017	599.790.014.646	1.023.237.460.399	0,5862
SKLT	2013	162.339.135.063	139.650.353.636	1,1625
	2014	178.206.785.017	153.368.106.620	1,1620
	2015	225.066.080.248	152.044.668.111	1,4803
	2016	272.088.644.079	296.151.295.872	0,9188
	2017	328.714.435.982	307.569.774.228	1,0688
STTP	2013	775.930.985.779	694.128.409.113	1,1179
	2014	882.610.280.834	817.593.813.061	1,0795
	2015	910.758.598.913	1.008.809.438.257	0,9028
	2016	1.167.899.357.271	1.168.512.137.670	0,9995
	2017	957.660.374.836	1.384.772.068.360	0,6916
MLBI	2013	794.615.000.000	987.533.000.000	0,8047
	2014	1.677.254.000.000	553.797.000.000	3,0286
	2015	1.334.373.000.000	766.480.000.000	1,7409
	2016	1.454.398.000.000	820.640.000.000	1,7723
	2017	1.445.173.000.000	1.064.905.000.000	1,3571
GGRM	2013	21.353.980.000.00 0	29.416.271.000.00 0	0,7259
	2014	24.991.880.000.00 0	33.228.720.000.00 0	0,7521
	2015	25.497.504.000.00 0	38.007.909.000.00 0	0,6708
	2016	23.387.406.000.00 0	39.564.228.000.00 0	0,5911
	2017	24.572.266.000.00 0	42.187.664.000.00 0	0,5825
HMSP	2013	13.249.559.000.00 0	14.155.035.000.00 0	0,9360
	2014	14.882.516.000.00 0	13.498.114.000.00 0	1,1026

	2015	5.994.664.000.000	32.016.060.000.000	0,1872
	2016	8.333.263.000.000	34.175.014.000.000	0,2438
	2017	9.028.078.000.000	34.112.985.000.000	0,2647
WIIM	2013	447.651.956.356	781.359.304.525	0,5729
	2014	478.482.577.195	854.425.098.590	0,5600
	2015	398.991.064.485	943.708.980.906	0,4228
	2016	362.540.740.471	991.093.391.804	0,3658
	2017	247.620.731.930	1.225.712.093.041	0,2020
KAEF	2013	847.584.859.909	1.624.354.688.981	0,5218
	2014	1.157.040.676.384	1.811.143.949.913	0,6389
	2015	1.374.127.253.841	1.862.096.822.470	0,7379
	2016	2.341.155.131.870	2.271.407.409.194	1,0307
	2017	3.523.628.217.406	2.572.520.755.127	1,3697
KLBF	2013	2.815.103.309.451	8.499.957.965.575	0,3312
	2014	2.607.556.689.283	9.817.475.678.446	0,2656
	2015	2.758.131.396.170	10.938.285.985.269	0,2522
	2016	2.762.162.069.572	12.463.847.141.085	0,2216
	2017	2.722.207.633.646	13.894.031.782.689	0,1959
MERK	2013	184.727.696.000	512.218.622.000	0,3606
	2014	162.908.670.000	553.690.856.000	0,2942
	2015	168.103.536.000	473.543.282.000	0,3550
	2016	161.262.425.000	582.672.469.000	0,2768
	2017	231.569.103.000	615.437.441.000	0,3763
TSPC	2013	1.545.006.061.565	3.862.951.854.240	0,4000
	2014	1.460.391.494.410	4.132.338.998.550	0,3534
	2015	1.947.588.124.083	4.337.140.975.120	0,4490
	2016	1.950.534.206.746	4.635.273.142.692	0,4208
	2017	2.352.891.899.876	5.082.008.409.145	0,4630
PYFA	2013	81.217.648.190	93.901.273.216	0,8649
	2014	76.177.686.068	96.558.938.621	0,7889
	2015	58.729.478.032	101.222.059.197	0,5802
	2016	61.554.005.181	105.508.790.427	0,5834
	2017	50.707.930.330	108.856.000.711	0,4658

SIDO	2013	326.051.000.000	2.625.456.000.000	0,1242
	2014	186.740.000.000	2.634.659.000.000	0,0709
	2015	197.797.000.000	2.598.314.000.000	0,0761
	2016	229.729.000.000	2.757.885.000.000	0,0833
	2017	262.333.000.000	2.895.865.000.000	0,0906
DVLA	2013	275.351.336.000	914.702.952.000	0,3010
	2014	273.816.042.000	962.431.483.000	0,2845
	2015	402.760.903.000	973.517.334.000	0,4137
	2016	451.785.946.000	1.079.579.612.000	0,4185
	2017	524.586.078.000	1.116.300.069.000	0,4699
ADES	2013	176.286.000.000	264.778.000.000	0,6658
	2014	52.166.000.000	295.799.000.000	0,1764
	2015	324.855.000.000	328.369.000.000	0,9893
	2016	383.091.000.000	384.388.000.000	0,9966
	2017	417.225.000.000	423.011.000.000	0,9863
UNVR	2013	9.093.518.000.000	4.254.670.000.000	2,1373
	2014	9.681.888.000.000	4.598.782.000.000	2,1053
	2015	10.902.585.000.000	4.827.360.000.000	2,2585
	2016	12.041.437.000.000	4.704.258.000.000	2,5597
	2017	13.733.025.000.000	5.173.388.000.000	2,6546

LAMPIRAN IV

DATA HASIL PERHITUNGAN JENIS OPINI AUDITOR

KODE PERUSAHAAN	TAHUN	JENIS OPINI	DUMMY
CEKA	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
ICBP	2013	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
MYOR	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
ROTI	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
ULTJ	2013	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
DLTA	2013	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2015	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2016	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2017	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
SKBM	2013	WAJAR TANPA PENGECUALIAN	1

	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2015	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
SKLT	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
STTP	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
MLBI	2013	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2017	WAJAR TANPA PENGECUALIAN	1
GGRM	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
HMSP	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
WIIM	2013	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2015	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2016	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2017	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
KAEF	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1

	2017	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
KLBF	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
MERK	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
TSPC	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
PYFA	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
SIDO	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
DVLA	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN	1
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
ADES	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2015	WAJAR TANPA PENGECUALIAN	1
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1
UNVR	2013	WAJAR TANPA PENGECUALIAN	1
	2014	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0

	2015	WAJAR TANPA PENGECUALIAN DENGAN PARAGRAF PENJELAS	0
	2016	WAJAR TANPA PENGECUALIAN	1
	2017	WAJAR TANPA PENGECUALIAN	1

LAMPIRAN V

DATA HASIL PERHITUNGAN PROFITABILITAS

(Dalam Rupiah)

KODE PERUSAHAAN	TAHUN	LABA SETELAH PAJAK	TOTAL ASET	ROA
CEKA	2013	65.068.958.558	1.069.627.299.747	0,0608
	2014	41.001.414.954	1.284.150.037.341	0,0319
	2015	106.549.446.980	1.485.826.210.015	0,0717
	2016	249.697.013.626	1.425.964.152.418	0,1751
	2017	107.420.886.839	1.392.636.444.501	0,0771
ICBP	2013	2.235.040.000.000	21.267.470.000.000	0,1051
	2014	2.531.681.000.000	24.910.211.000.000	0,1016
	2015	2.923.148.000.000	26.560.624.000.000	0,1101
	2016	3.631.301.000.000	28.901.948.000.000	0,1256
	2017	3.543.173.000.000	31.619.514.000.000	0,1121
MYOR	2013	1.058.418.939.250	9.710.223.454.000	0,1090
	2014	409.824.768.594	10.291.108.029.334	0,0398
	2015	1.250.233.128.560	11.342.715.686.221	0,1102
	2016	1.388.676.127.665	12.922.421.859.142	0,1075
	2017	1.630.953.830.893	14.915.849.800.251	0,1093
ROTI	2013	158.015.270.921	1.822.689.047.108	0,0867
	2014	188.577.521.074	2.142.894.276.216	0,0880
	2015	270.538.700.440	2.706.323.637.034	0,1000
	2016	279.777.368.831	2.919.640.858.718	0,0958
	2017	135.364.021.139	4.559.573.709.411	0,0297
ULTJ	2013	325.127.420.664	2.811.620.982.142	0,1156
	2014	283.360.914.211	2.917.083.567.355	0,0971
	2015	523.100.215.029	3.539.995.910.248	0,1478
	2016	709.825.635.742	4.239.199.641.365	0,1674
	2017	711.681.000.000	5.186.940.000.000	0,1372
DLTA	2013	270.498.062.000	867.040.802.000	0,3120
	2014	288.073.432.000	991.947.134.000	0,2904
	2015	192.045.199.000	1.038.321.916.000	0,1850

	2016	254.509.268.000	1.197.796.650.000	0,2125
	2017	279.772.635.000	1.340.842.765.000	0,2087
SKBM	2013	58.266.986.268	497.652.557.672	0,1171
	2014	89.115.994.107	649.534.031.113	0,1372
	2015	40.150.568.621	764.484.248.710	0,0525
	2016	22.545.456.050	1.001.657.012.004	0,0225
	2017	25.880.464.791	1.623.027.475.045	0,0160
SKLT	2013	11.440.014.188	301.989.488.699	0,0379
	2014	16.480.714.984	331.574.891.637	0,0497
	2015	20.066.791.849	377.110.748.359	0,0532
	2016	11.440.014.188	568.239.939.951	0,0201
	2017	22.970.715.348	636.284.210.210	0,0361
STTP	2013	114.437.068.803	1.470.059.394.892	0,0779
	2014	123.465.403.948	1.700.204.093.895	0,0762
	2015	185.705.201.171	1.919.568.037.170	0,0967
	2016	174.176.717.866	2.336.411.494.941	0,0746
	2017	216.024.079.834	2.342.432.443.196	0,0922
MLBI	2013	1.171.229.000.000	1.782.148.000.000	0,6572
	2014	794.883.000.000	2.231.051.000.000	0,0004
	2015	496.909.000.000	2.100.853.000.000	0,2365
	2016	982.129.000.000	2.275.038.000.000	0,4317
	2017	1.322.067.000.000	2.510.078.000.000	0,5267
GGRM	2013	4.383.932.000.000	50.770.251.000.000	0,0864
	2014	5.395.293.000.000	58.220.600.000.000	0,0927
	2015	6.452.834.000.000	63.505.413.000.000	0,1016
	2016	6.672.682.000.000	62.951.634.000.000	0,1060
	2017	7.755.347.000.000	66.759.930.000.000	0,1162
HMSP	2013	10.818.486.000.000	27.404.594.000.000	0,3948
	2014	10.181.083.000.000	28.380.630.000.000	0,3587
	2015	10.363.308.000.000	38.010.724.000.000	0,2726
	2016	12.762.229.000.000	42.508.277.000.000	0,3002
	2017	12.670.534.000.000	43.141.063.000.000	0,2937
WIIM	2013	132.322.207.861	1.229.011.260.881	0,1077
	2014	112.304.822.060	1.332.907.675.785	0,0843
	2015	131.081.111.587	1.342.700.045.391	0,0976
	2016	106.290.306.868	1.353.634.132.275	0,0785
	2017	40.589.790.851	1.225.712.093.041	0,0331
KAEF	2013	215.642.329.977	2.471.939.548.890	0,0872

	2014	236.531.070.864	2.968.184.626.297	0,0797
	2015	252.972.506.074	3.236.224.076.311	0,0782
	2016	271.597.947.663	4.612.562.541.064	0,0589
	2017	331.707.917.461	6.096.148.972.533	0,0544
KLBF	2013	1.970.452.449.686	11.315.061.275.026	0,1741
	2014	2.121.090.581.630	12.425.032.367.729	0,1707
	2015	2.057.694.281.873	13.696.417.381.439	0,1502
	2016	2.350.884.933.551	15.226.009.210.657	0,1544
	2017	2.453.251.410.604	16.616.239.416.335	0,1476
MERK	2013	175.444.757.000	696.946.318.000	0,2517
	2014	181.472.234.000	716.599.526.000	0,2532
	2015	142.545.462.000	641.646.818.000	0,2222
	2016	153.842.847.000	743.934.894.000	0,2068
	2017	144.677.294.000	847.006.544.000	0,1708
TSPC	2013	638.535.108.795	5.407.957.915.805	0,1181
	2014	584.293.062.124	5.592.730.492.960	0,1045
	2015	529.218.651.807	6.284.729.099.203	0,0842
	2016	545.493.536.262	6.585.807.349.438	0,0828
	2017	557.339.581.996	7.434.900.309.021	0,0750
PYFA	2013	6.195.800.338	175.118.921.406	0,0354
	2014	2.657.665.405	172.736.624.689	0,0154
	2015	3.087.104.465	159.951.537.229	0,0193
	2016	5.146.317.041	167.062.795.608	0,0308
	2017	7.127.402.168	159.563.931.041	0,0447
SIDO	2013	405.943.000.000	2.951.507.000.000	0,1375
	2014	415.193.000.000	2.821.399.000.000	0,1472
	2015	437.475.000.000	2.796.111.000.000	0,1565
	2016	480.525.000.000	2.987.614.000.000	0,1608
	2017	533.799.000.000	3.158.198.000.000	0,1690
DVLA	2013	125.796.473.000	1.190.054.288.000	0,1057
	2014	80.929.476.000	1.236.247.525.000	0,0655
	2015	107.894.430.000	1.376.278.237.000	0,0784
	2016	152.083.400.000	1.531.365.558.000	0,0993
	2017	162.249.293.000	1.640.886.147.000	0,0989
ADES	2013	55.656.000.000	441.064.000.000	0,1262
	2014	31.021.000.000	504.865.000.000	0,0614
	2015	32.839.000.000	653.224.000.000	0,0503
	2016	55.951.000.000	767.479.000.000	0,0729

	2017	38.242.000.000	840.236.000.000	0,0000
UNVR	2013	5.352.625.000.000	13.348.188.000.000	0,4010
	2014	5.738.523.000.000	14.280.670.000.000	0,4018
	2015	5.851.805.000.000	15.729.945.000.000	0,3720
	2016	6.390.672.000.000	16.745.695.000.000	0,3816
	2017	7.004.562.000.000	18.906.413.000.000	0,3705

LAMPIRAN VI

DATA HASIL PERHITUNGAN AUDIT DELAY

KODE PERUSAHAAN	TAHUN	TANGGAL TUTUP TAHUN BUKU	TANGGAL LAPORAN AUDITOR INDEPENDEN	LAMANYA HARI
CEKA	2013	31-Des	07-Mar-14	66
	2014	31-Des	26-Mar-15	85
	2015	31-Des	16-Mar-16	75
	2016	31-Des	21-Mar-17	80
	2017	31-Des	07-Mar-18	66
ICBP	2013	31-Des	17-Mar-14	76
	2014	31-Des	12-Mar-15	71
	2015	31-Des	23-Mar-16	82
	2016	31-Des	20-Mar-17	79
	2017	31-Des	16-Mar-18	75
MYOR	2013	31-Des	26-Mar-14	85
	2014	31-Des	27-Mar-15	86
	2015	31-Des	22-Mar-16	81
	2016	31-Des	15-Mar-17	74
	2017	31-Des	15-Mar-18	74
ROTI	2013	31-Des	17-Feb-14	48
	2014	31-Des	20-Mar-15	79
	2015	31-Des	24-Mar-16	83
	2016	31-Des	08-Mar-17	67
	2017	31-Des	26-Mar-18	85
ULTJ	2013	31-Des	24-Mar-14	83
	2014	31-Des	30-Mar-15	89
	2015	31-Des	29-Mar-16	88
	2016	31-Des	22-Mar-17	81
	2017	31-Des	21-Mar-18	80
DLTA	2013	31-Des	27-Mar-14	86
	2014	31-Des	27-Mar-15	86
	2015	31-Des	29-Mar-16	88
	2016	31-Des	24-Mar-17	83
	2017	31-Des	26-Mar-18	85

SKBM	2013	31-Des	27-Mar-14	86
	2014	31-Des	28-Mar-15	87
	2015	31-Des	29-Mar-16	88
	2016	31-Des	27-Mar-17	86
	2017	31-Des	22-Mar-18	85
SKLT	2013	31-Des	19-Mar-14	78
	2014	31-Des	16-Mar-15	75
	2015	31-Des	28-Mar-16	87
	2016	31-Des	15-Mar-17	74
	2017	31-Des	14-Mar-18	73
STTP	2013	31-Des	27-Mar-14	86
	2014	31-Des	27-Mar-15	86
	2015	31-Des	21-Mar-16	80
	2016	31-Des	06-Jun-17	157
	2017	31-Des	06-Jun-18	157
MLBI	2013	31-Des	17-Mar-14	76
	2014	31-Des	16-Mar-15	75
	2015	31-Des	14-Mar-16	73
	2016	31-Des	28-Feb-17	59
	2017	31-Des	22-Feb-18	53
GGRM	2013	31-Des	17-Mar-14	76
	2014	31-Des	24-Mar-15	83
	2015	31-Des	18-Mar-16	77
	2016	31-Des	22-Mar-17	81
	2017	31-Des	26-Mar-18	85
HMSP	2013	31-Des	27-Mar-14	86
	2014	31-Des	18-Mar-15	77
	2015	31-Des	01-Mar-16	60
	2016	31-Des	06-Mar-18	65
	2017	31-Des	06-Mar-18	65
WIIM	2013	31-Des	14-Mar-14	73
	2014	31-Des	23-Mar-15	82
	2015	31-Des	18-Mar-16	77
	2016	31-Des	27-Mar-17	86
	2017	31-Des	23-Mar-18	82
KAEF	2013	31-Des	19-Feb-14	50
	2014	31-Des	20-Feb-15	51
	2015	31-Des	23-Feb-16	54

	2016	31-Des	23-Feb-17	54
	2017	31-Des	19-Feb-18	50
KLBF	2013	31-Des	11-Mar-14	70
	2014	31-Des	12-Mar-15	71
	2015	31-Des	11-Mar-16	70
	2016	31-Des	17-Mar-17	76
	2017	31-Des	23-Mar-18	82
MERK	2013	31-Des	14-Feb-14	45
	2014	31-Des	27-Feb-15	58
	2015	31-Des	04-Mar-16	63
	2016	31-Des	01-Mar-18	60
	2017	31-Des	01-Mar-18	60
TSPC	2013	31-Des	17-Mar-14	76
	2014	31-Des	19-Mar-15	78
	2015	31-Des	18-Mar-16	77
	2016	31-Des	15-Mar-17	74
	2017	31-Des	16-Mar-18	75
PYFA	2013	31-Des	10-Mar-14	69
	2014	31-Des	16-Mar-15	75
	2015	31-Des	21-Mar-16	80
	2016	31-Des	17-Mar-17	76
	2017	31-Des	14-Mar-18	73
SIDO	2013	31-Des	07-Feb-14	38
	2014	31-Des	11-Mar-15	70
	2015	31-Des	23-Mar-16	82
	2016	31-Des	13-Mar-17	72
	2017	31-Des	28-Mar-18	87
DVLA	2013	31-Des	28-Feb-14	59
	2014	31-Des	26-Feb-15	57
	2015	31-Des	08-Mar-16	67
	2016	31-Des	09-Mar-17	68
	2017	31-Des	09-Mar-18	68
ADES	2013	31-Des	14-Mar-14	74
	2014	31-Des	30-Mar-15	90
	2015	31-Des	28-Mar-16	88
	2016	31-Des	24-Mar-17	84
	2017	31-Des	23-Mar-18	83
UNVR	2013	31-Des	25-Mar-14	84

	2014	31-Des	27-Mar-15	86
	2015	31-Des	30-Mar-16	89
	2016	31-Des	17-Mar-17	76
	2017	31-Des	26-Feb-18	57

LAMPIRAN VI

Hasil Uji Analisis statistik Deskriptif Variabel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SOLV	100	,0070	,7520	,384880	,1714794
LEVE	100	,0709	3,0286	,794612	,6121339
PROF	100	,0000	,6572	,143830	,1200575
ADLY	100	53,0000	90,0000	76,840000	8,8291528
Valid N (listwise)	100				

Sumber : Data diolah dengan SPSS 25

Distribusi Variabel Dummy Kategori Opini Auditor

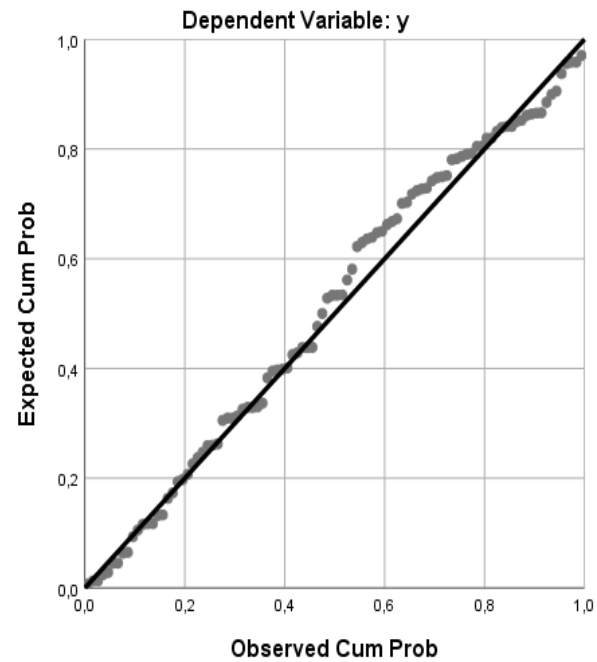
Opini Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Selain Wajar Tanpa Pengecualian	23	23,0	23,0	23,0
	Wajar Tanpa Pengecualian	77	77,0	77,0	100,0
	Total	100	100,0	100,0	

Sumber : Data diolah dengan SPSS 25

Grafik Normalitas

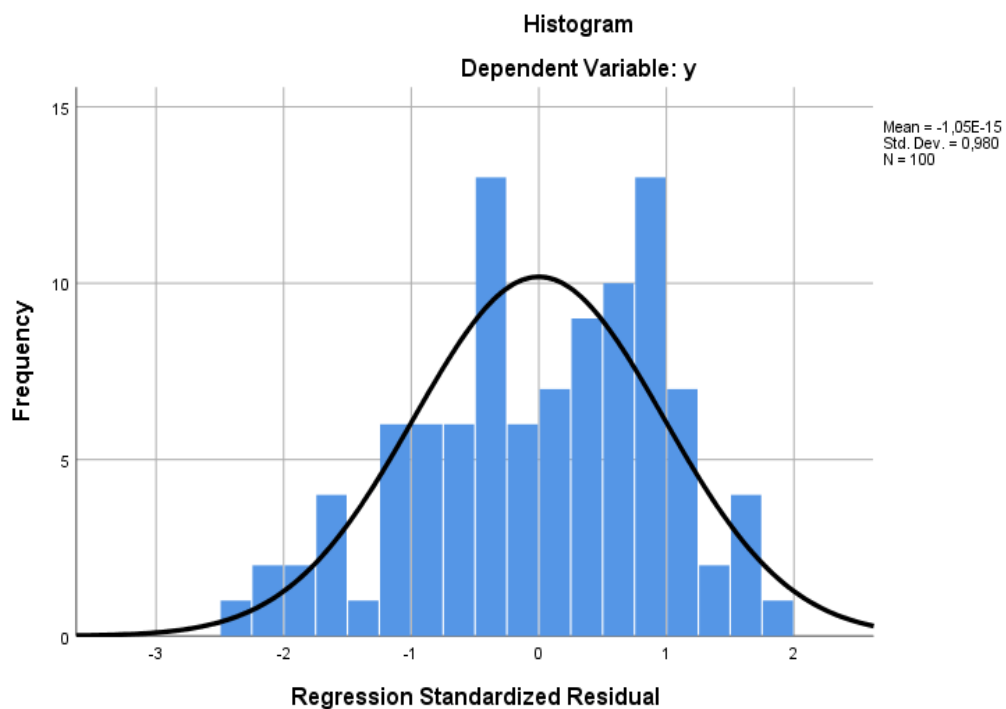
Normal P-P Plot of Regression Standardized Residual



Sumber : Data diolah dengan SPSS 25

Histogram Normalitas





Sumber : Data diolah dengan SPSS 25

Hasil uji Multikolinearitas Tolerance dan VIF

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	79,893	3,264		24,475	,000		
	SOLV	19,642	13,226	,381	1,485	,141	,135	7,414
	LEVE	-3,437	3,733	-,238	-,921	,360	,133	7,526
	OPIN	-6,404	2,057	-,307	-3,114	,002	,917	1,091
	PROF	-20,517	7,378	-,279	-2,781	,007	,884	1,131

a. Dependent Variable: Audit Delay

Sumber : Data diolah dengan SPSS 25

Hasil Uji Multikolinearitas Coefficient Correlations

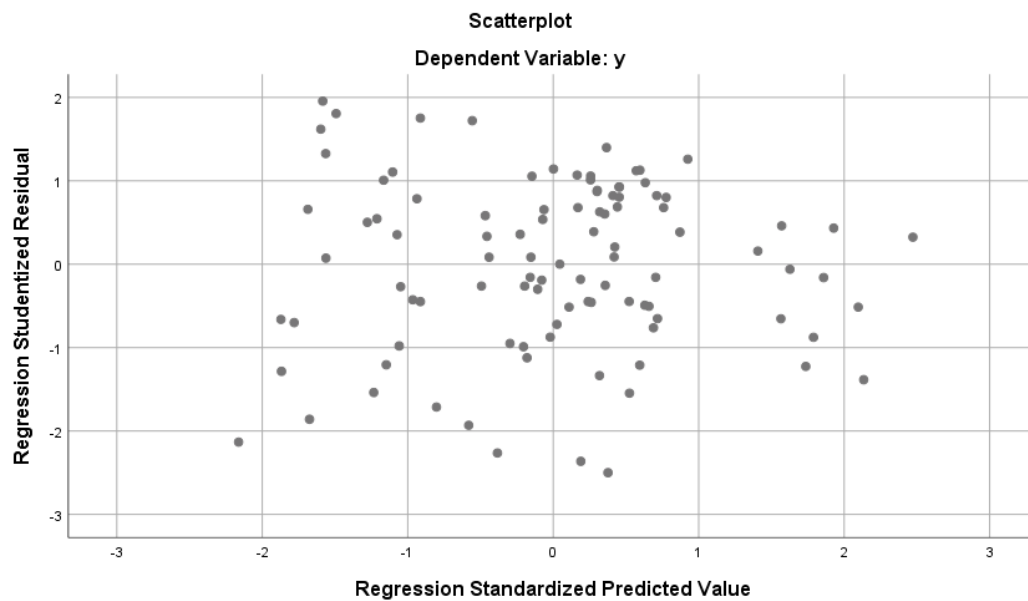
Coefficient Correlations^a

Model			PROF	SOLV	OPIN	LEVE
1	Correlations	PROF	1,000	,190	,190	-,243
		SOLV	,190	1,000	-,177	-,929
		LEVE	,190	-,177	1,000	,144
		OPIN	-,243	-,929	,144	1,000
	Covariances	PROF	54,430	18,574	2,880	-6,698
		SOLV	18,574	174,920	-4,811	-45,849
		OPIN	2,880	-4,811	4,230	1,109
		LEVE	-6,698	-45,849	1,109	13,933

a. Dependent Variable: Audit Delay

Sumber : Data diolah dengan SPSS 25

P-P Plot untuk Uji Heterokedastisitas



Hasil uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,393 ^a	,155	,119	8,2874268	1,209

a. Predictors: (Constant), PROF, SOLV, OPIN, LEVE

b. Dependent Variable: audit delay

Sumber : Data diolah dengan SPSS 25

Hasil Uji Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	79,893	3,264		24,475	,000		
	SOLV	19,642	13,226	,381	1,485	,141	,135	7,414
	LEVE	-3,437	3,733	-,238	-,921	,360	,133	7,526
	OPIN	-6,404	2,057	-,307	-3,114	,002	,917	1,091
	PROF	-20,517	7,378	-,279	-2,781	,007	,884	1,131

a. Dependent Variable: audit delay

Sumber : Data diolah dengan SPSS 25

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,393 ^a	,155	,119	8,2874268	1,209

a. Predictors: (Constant), PROF, SOLV, OPIN, LEVE

b. Dependent Variable: Audit Delay

Sumber : Data diolah dengan SPSS 25

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	79,893	3,264		24,475	,000
	SOLV	19,642	13,226	,381	1,485	,141
	LEVE	-3,437	3,733	-,238	-,921	,360
	OPIN	-6,404	2,057	-,307	-3,114	,002
	PROF	-20,517	7,378	-,279	-2,781	,007

a. Dependent Variable: audit delay

Sumber : Data diolah dengan SPSS 25

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,97958969
Most Extreme Differences	Absolute	,085
	Positive	,049
	Negative	-,085
Test Statistic		,085
Asymp. Sig. (2-tailed)		,074 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber : Data diolah dengan SPSS 25

DAFTAR RIWAYAT HIDUP

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