

## LAMPIRAN A

Lampiran 1.

### DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA TAHUN 2010-2011

No	Kode	Nama perusahaan
1	ADMG	PT Polychen Indonesia tbk
2	ALMI	PT Alumindo Light Metal Industri tbk
3	ARNA	PT Arwana Citra Mulia tbk
4	AMFG	PT Asahima Flat Lass tbk
5	ASII	PT Astra International tbk
6	AUTO	PT Astra Otoparts tbk
7	BRNA	PT Berliana tbk
8	BUDI	PT Budi Acid Jaya tbk
9	CEKA	PT Cahaya Kalbar tbk
10	CPIN	PT Charoen Pokphand Indonesia tbk
11	CTBN	PT Citra Tubindo tbk
12	DLTA	PT Delta Djakarta tbk
13	DVLA	PT Darya Varia Laboratoria tbk
14	ESTI	PT Ever Shine Tex tbk
15	ETWA	PT Eterindo Wahanatama tbk
16	FASW	PT Fajar Surya Wisesa tbk
17	GDST	PT Gunawan Dianjaya Steel tbk
18	GDYR	PT Goodyear Indonesia tbk
19	GGRM	PT Gudang Garam tbk
20	GJTL	PT Gajah Tunggal tbk
21	HDTX	PT Panasia Indosyntec tbk
22	HMSP	PT Hanjaya Mandala Sampoerna tbk
23	ICBP	PT Indofood CBP Sukses Makmur tbk
24	INAF	PT Indofarma tbk
25	INAI	PT Indah Aluminium Industry tbk
26	INDF	PT Indofood Sukses Makmur tbk
27	IMAS	PT Indomobil Sukses International tbk
28	INDR	PT Indo-Rama Synthetics tbk
29	INDS	PT Indospring tbk
30	INKP	PT Indah Kiat Pulp & Paper tbk
31	INTP	PT Indocement Tunggal Prakarsa tbk
32	IPOL	PT Indopoly Swakrsa Industry tbk
33	JPFA	PT Japfa Comfeed Indonesia tbk
34	KAEF	PT Kimia Farma tbk
35	KBLI	PT Kmi Wire And Cable tbk

36	KDSI	PT Kedawung Setia Industrial tbk
37	KLBF	PT Kalbe Farma tbk
38	LMPI	PT Langgeng Makmur Industri tbk
39	MAIN	PT Malindo Feedmil tbk
40	MASA	PT Multistrada Arah Sarana tbk
41	MERK	PT Merck tbk
42	MLBI	PT Multi Bintang Indonesia tbk
43	MYOR	PT Mayora Indah tbk
44	TKIM	PT Kertas Tjiwi Kimia tbk
45	PBRX	PT Pan Brothers tbk
46	PICO	PT Pelangi Indah Canindo tbk
47	POLY	PT Asia Pacific Fibers tbk
48	SSTP	PT Siantartop tbk
49	SPMA	PT Suparma tbk
50	RICY	PT Ricky Putra Globalindo tbk
51	RMBA	PT Bentoel International Investama tbk
52	ROTI	PT Nippon Indosari Corporindotbk
53	SCCO	PT Supreme Cable Manufacturing & Commerce tbk
54	SMGR	PT Semen Gresik tbk
55	SMCB	PT Holcim Indonesia tbk
56	SMSM	PT Selamat Sempurna tbk
57	SSTM	PT Selamat Sempurna tbk
58	TBMS	PT Tembaga Mulia Semanan tbk
59	TCID	PT Mandom Indonesia tbk
60	TOTO	PT Surya Toto Indonesia tbk
61	TPIA	PT Chandra Asri Petrochemical tbk
62	TRST	PT Trias Sentosa tbk
63	TSPC	PT Tempo Scan Pacific tbk
64	ULTJ	PT Ultrajaya Milk Industry & Trading Company tbk
65	UNIC	PT Unggul Indah Cahaya tbk
66	UNVR	PT Unilever Indonesia tbk
67	VOKS	PT Voksel Electric tbk

## Lampiran 2

UKURAN PERUSAHAAN	PROFITABILITAS	SOLVABILITAS	UKURAN KAP	OPINI AUDITOR	AUDIT DELAY Sum
11.589	.0040	1.2576	0	1	81
11.638	.2732	6.0593	1	1	54
11.727	.0715	2.3150	0	1	87
11.741	.0688	.1685	0	1	75
11.746	.0302	1.8456	0	1	70
11.754	.1755	5.0372	1	1	80
11.756	.0211	1.4447	0	1	84
11.765	.0025	1.7832	1	1	75
11.774	.0812	1.9565	1	1	69
11.784	.0045	2.9384	0	1	74
11.787	.0177	.2472	0	1	80
11.812	.0642	3.2152	0	1	96
11.850	.2061	6.1495	1	1	82
11.865	.0017	1.7363	0	0	84
11.886	.0922	1.4186	0	1	81
11.929	.0347	1.5699	1	1	63
11.931	.1298	4.0003	1	1	59
11.940	.0113	1.5883	0	0	118
11.941	.0917	.1906	1	1	74
11.948	.0402	1.2328	0	1	81
11.985	.1861	1.3601	0	1	88
12.006	.0011	.2178	0	1	80
12.020	.1255	1.0604	1	1	61
12.028	.1409	.0214	0	1	70
12.031	.1438	2.5056	0	1	75
12.038	.1775	2.3699	1	1	87

UKURAN PERUSAHAAN	PROFITABILITAS	SOLVABILITAS	UKURAN KAP	OPINI AUDITOR	AUDIT DELAY Sum
12.051	.0151	1.5213	0	1	77
12.055	.3896	.1708	1	1	61
12.063	.0524	1.5768	0	1	85
12.093	.0026	1.1066	1	1	67
12.106	.0580	1.5674	1	1	63
12.173	.0198	1.9309	0	1	76
12.177	.0029	1.5066	0	1	73
12.219	.0837	3.0506	0	1	84
12.293	.0238	1.6888	0	1	82
12.302	.0534	2.8443	0	1	85
12.307	.0673	2.5639	1	1	70
12.346	.0767	1.9749	0	1	77
12.375	.1394	4.4789	1	1	84
12.404	.0129	2.1985	1	1	74
12.437	.0672	1.7048	1	1	48
12.477	.1159	3.1513	1	1	45
12.482	.0579	3.0609	1	1	85
12.555	.1361	.3799	0	1	82
12.575	.0099	1.4964	1	1	77
12.600	.0839	.3351	0	1	82
12.643	.1135	.1865	0	1	77
12.652	.0629	1.6744	1	1	84
12.654	.0584	1.2521	1	0	115
12.690	.0044	1.7679	1	1	81
12.747	.0252	3.7673	1	1	49
12.752	.0458	2.0414	1	1	70

UKURAN PERUSAHAAN	PROFITABILITAS	SOLVABILITAS	UKURAN KAP	OPINI AUDITOR	AUDIT DELAY Sum
12.814	.0339	3.2011	1	1	70
12.843	.1563	1.9982	0	1	84
12.847	.0191	5.5797	1	1	67
12.939	.3880	2.5700	1	1	89
13.015	.0008	1.5152	1	1	81
13.018	.0795	2.8902	1	1	31
13.125	.1293	.3341	1	1	70
13.185	.1972	.6834	1	1	59
13.192	.0235	4.5462	1	1	67
13.312	.3129	1.9908	1	1	75
13.367	.0199	1.4082	0	1	80
13.487	.1371	3.2629	1	1	72
13.674	.0832	2.1083	1	1	74
13.772	.0021	1.5122	0	1	80
14.052	.1510	2.0834	1	1	55

## LAMPIRAN B

### Lampiran 3

**Descriptive Statistics**

	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statis	Std.	Statistic	Statistic	Stati	Std.	Statis	Std.
					tic	Error			ctic	Error	tic	Error
AUDIT DELAY	134	87	31	118	75.78	1.177	13.621	185.524	.453	.209	1.841	.416
UKURAN PERUSAHAAN	134	2.648	11.538	14.186	1.24102E1	.050779	.587806	.346	.854	.209	.036	.416
PROFITABILITAS	134	.4153	.0008	.4161	.092628	.0080637	.0933442	.009	1.737	.209	3.299	.416
SOLVABILITAS	134	10.2170	.0214	10.2384	2.33752E0	.1319667	1.5276247	2.334	1.845	.209	5.713	.416
Valid N (listwise)	134											

### Lampiran 4- Uji-F

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4769.158	5	953.832	6.133	.000 <sup>a</sup>
	Residual	19905.566	128	155.512		
	Total	24674.724	133			

a. Predictors: (Constant), OPINI AUDITOR, UKURAN PERUSAHAAN, SOLVABILITAS, PROFITABILITAS, UKURAN KAP

b. Dependent Variable: AUDIT DELAY

Lampiran 5- Uji – t

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	118.398	24.581		4.817	.000
	UKURAN PERUSAHAAN	-.789	1.941	-.034	-.407	.685
	PROFITABILITAS	-9.648	12.490	-.066	-.772	.441
	SOLVABILITAS	-.637	.773	-.071	-.825	.411
	UKURAN KAP	-5.812	2.506	-.213	-2.319	.022
	OPINI AUDITOR	-27.850	7.350	-.304	-3.789	.000

a. Dependent Variable: AUDIT DELAY

Lampiran 6- Uji Koefisien Determinasi

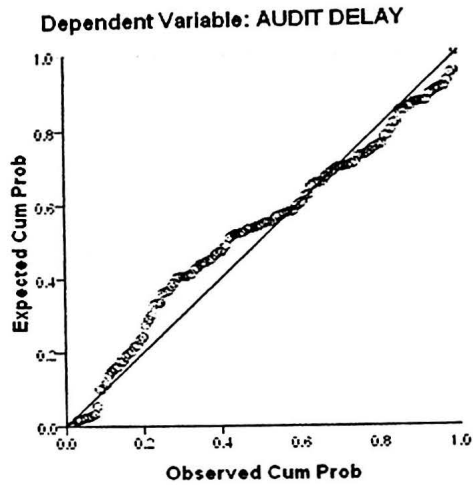
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.440 <sup>a</sup>	.193	.162	12.470

a. Predictors: (Constant), OPINI AUDITOR, UKURAN PERUSAHAAN, SOLVABILITAS, PROFITABILITAS, UKURAN KAP

## Lampiran 7- Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



## Lampiran -8- Uji Multikolinearitas

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	118.398	24.581		4.817	.000		
UKURAN PERUSAHAAN	-.789	1.941	-.034	-.407	.685	.898	1.114
PROFITABILITAS	-9.648	12.490	-.066	-.772	.441	.860	1.162
SOLVABILITAS	-.637	.773	-.071	-.825	.411	.839	1.192
UKURAN KAP	-5.812	2.506	-.213	-2.319	.022	.748	1.338
OPINI AUDITOR	-27.850	7.350	-.304	-3.789	.000	.982	1.019

a. Dependent Variable: AUDIT DELAY



### Lampiran 9- Uji Autokorelasi

Model Summary<sup>b</sup>

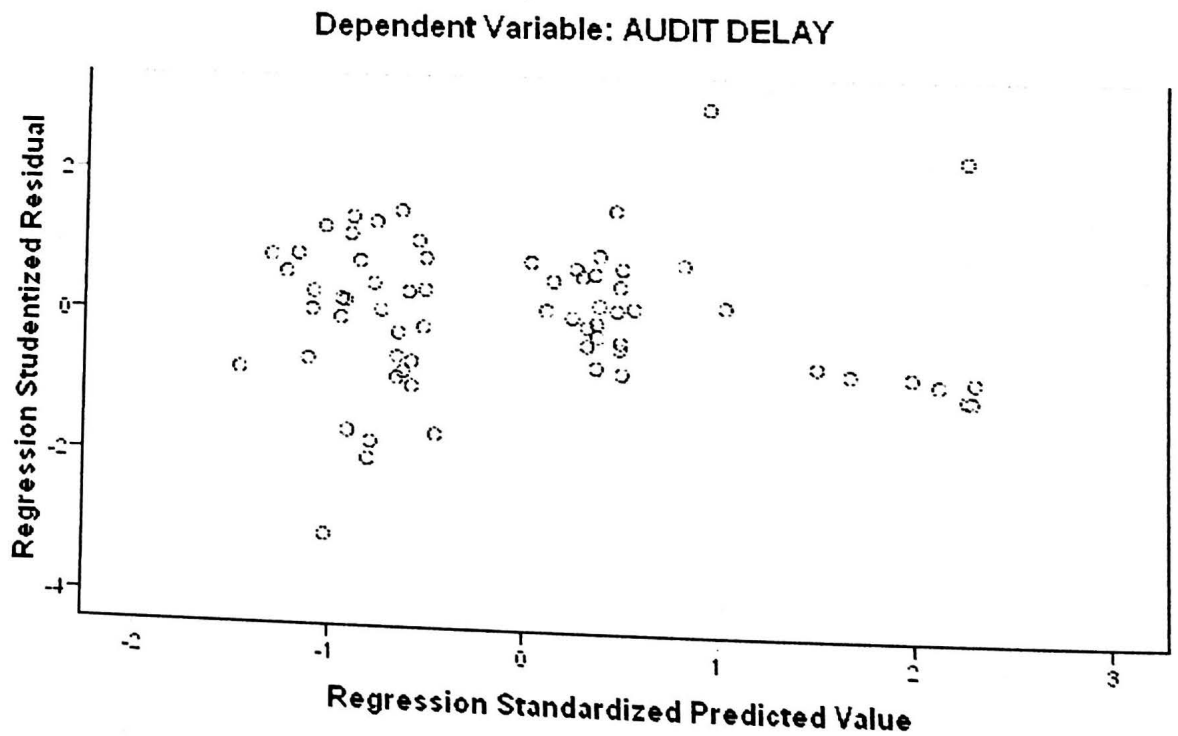
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.440 <sup>a</sup>	.193	.162	12.470	2.006

a. Predictors: (Constant), OPINI AUDITOR, UKURAN PERUSAHAAN, SOLVABILITAS, PROFITABILITAS, UKURAN KAP

b. Dependent Variable: AUDIT DELAY

### Lampiran – 10- Uji Heterokedatisitas

#### Scatterplot





**DEPARTEMEN PENDIDIKAN NASIONAL  
UNIVERSITAS SRIWIJAYA  
FAKULTAS EKONOMI**

KAMPUS INDRALAYA (Zona A)

J 0 9

Jl. Raya Prabumulih-Indralaya OKI (Sum-Sel) Kode Pos 30662, Telp.(0711) 580964 - 580648 Fax.(0711) 580914

## AGENDA KONSULTASI DOSEN PEMBIMBING SKRIPSI

NAMA MAHASISWA : Anggun Fidilia  
 NIM/TURUSAN : 01081003044  
 MATA KULIAH POKOK : Pengauditan  
 DOSEN PEMBIMBING : 1. Yulia Saffiana, SE, M.Si, Ak  
                               2. Eka Marwati, SE, M.Si, Ak

BAB	DIAJUKAN OLEH MHS		SELESAI DIPERIKSA		DISERAHKAN KEPADA MHS		KETERANGAN/CATATAN DOSEN
	TGL	PARAF	TGL	PARAF	TGL	PARAF	
I		↑		↑		↑	Latar belakang (bisa dgn penelitian sebelumnya).
II		↑		↑		↑	Laudan teori / board teor. Acc - pmporal.
III		↑		↑		↑	Acc perimbangan
IV		↑		↑		↑	peroleh bll 5/10/12
V		↑		↑		↑	Acc bll 10/12
VI		↑		↑		↑	peroleh IV/V
VII		↑		↑		↑	peroleh VII/V

- Konsultasi : Diisi tanggal mahasiswa menghadap kemudian diparaf. Kalau belum selesai, tentukan tanggal mahasiswa yang bersangkutan harus datang kembali, kemudian diparaf.
- Setelah seluruh Bab Skripsi selesai diperiksa dan disetujui, agar agenda konsultasi ini segera diserahkan kepada Ketua Jurusan dan fotocopynya dilampirkan pada permohonan ujian.

