



## Lampiran 1

## Daftar Perusahaan Sampel

No	Kode	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agro Niaga Tbk ( <i>d.h Bank Agroniaga Tbk</i> )
2	BBCA	Bank Central Asia Tbk
3	BBKP	Bank Bukopin Tbk
4	BBNI	Bank Negara Indonesia (persero) Tbk
5	BBNP	Bank Nusantara Parahyangan Tbk
6	BBRI	Bank Rakyat Indonesia (persero) Tbk
7	BBTN	Bank Tabungan Negara (persero) Tbk
8	BDMN	Bank Danamon Indonesia Tbk
9	BEKS	Bank Pundi Indonesia Tbk ( <i>d.h Bank Eksekutif Internasional Tbk</i> )
10	BKSW	Bank QNB Indonesia Tbk ( <i>d.h Bank QNB Kesawan Tbk, d.h Bank Kesawan Tbk</i> )
11	BMRI	Bank Mandiri (persero) Tbk
12	BNGA	Bank CIMB Niaga Tbk ( <i>d.h bank niaga Tbk</i> )
13	BNII	Bank Maybank Indonesia Tbk ( <i>d.h BII Maybank Tbk, d.h Bank Internasional Indonesia Tbk</i> )
14	BNLI	Bank Permata Tbk ( <i>d.h Bank Bali</i> )
15	BSIM	Bank Sinar Mas Tbk ( <i>d.h Bank Shinta Indonesia Tbk</i> )
16	BSWD	Bank of India Indonesia Tbk ( <i>d.h Bank Swadesi Tbk</i> )
17	BTPN	Bank Tabungan Pensiunan Nasional Tbk
18	BVIC	Bank Victoria Internasional Tbk
19	MAYA	Bank Mayapada Internasional Tbk
20	NISP	Bank NISP OCBC Tbk ( <i>d.h Bank NISP Tbk</i> )
21	SDRA	Bank Woori Sudara Indonesia 1906 Tbk ( <i>d.h Bank Himpunan Saudara 1906 Tbk</i> )

## Lampiran 2

**Hasil Perhitungan Variabel Kecepatan Waktu Publikasi Laporan Keuangan**

*Total Lag* = Tanggal publikasi laporan keuangan oleh bursa – tanggal berakhirnya periode laporan keuangan

No	Kode	Tahun	Periode Berakhirnya Laporan Keuangan	Tanggal Publikasi Laporan Keuangan	Total Lag
1	AGRO	2012	31 Desember 2012	15 Maret 2013	74
		2013	31 Desember 2013	28 Februari 2014	59
		2014	31 Desember 2014	5 Maret 2015	64
2	BBCA	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	6 Maret 2014	65
		2014	31 Desember 2014	6 Maret 2015	65
3	BBKP	2012	31 Desember 2012	15 Maret 2013	74
		2013	31 Desember 2013	18 Maret 2014	77
		2014	31 Desember 2014	1 April 2015	91
4	BBNI	2012	31 Desember 2012	13 Maret 2013	72
		2013	31 Desember 2013	19 Februari 2014	50
		2014	31 Desember 2014	30 Januari 2015	30
5	BBNP	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	14 Maret 2014	73
		2014	31 Desember 2014	24 Maret 2015	83
6	BBRI	2012	31 Desember 2012	1 Februari 2013	32
		2013	31 Desember 2013	23 Januari 2014	23
		2014	31 Desember 2014	24 Maret 2015	83
7	BBTN	2012	31 Desember 2012	28 Februari 2013	59
		2013	31 Desember 2013	10 Februari 2014	41
		2014	31 Desember 2014	4 Maret 2015	63
8	BDMN	2012	31 Desember 2012	19 Februari 2013	50
		2013	31 Desember 2013	13 Februari 2014	44
		2014	31 Desember 2014	5 Februari 2015	36
9	BEKS	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	28 Maret 2014	87
		2014	31 Desember 2014	31 Maret 2015	90
10	BKSW	2012	31 Desember 2012	22 Maret 2013	81
		2013	31 Desember 2013	11 Maret 2014	70
		2014	31 Desember 2014	5 Februari 2015	36

No	Kode	Tahun	Periode Berakhirnya Laporan Keuangan	Tanggal Publikasi Laporan Keuangan	Total Lag
11	BMRI	2012	31 Desember 2012	26 Februari 2013	57
		2013	31 Desember 2013	11 Februari 2014	42
		2014	31 Desember 2014	13 Februari 2015	44
12	BNGA	2012	31 Desember 2012	4 Februari 2013	35
		2013	31 Desember 2013	18 Februari 2014	49
		2014	31 Desember 2014	13 Februari 2015	44
13	BNII	2012	31 Desember 2012	19 Februari 2013	50
		2013	31 Desember 2013	19 Februari 2014	50
		2014	31 Desember 2014	12 Februari 2015	43
14	BNLI	2012	31 Desember 2012	22 Maret 2013	81
		2013	31 Desember 2013	26 Februari 2014	57
		2014	31 Desember 2014	7 April 2015	97
15	BSIM	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	28 Maret 2014	87
		2014	31 Desember 2014	31 Maret 2015	90
16	BSWD	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	28 Maret 2014	87
		2014	31 Desember 2014	17 Maret 2015	76
17	BTPN	2012	31 Desember 2012	20 Februari 2013	51
		2013	31 Desember 2013	18 Februari 2014	49
		2014	31 Desember 2014	4 Maret 2015	63
18	BVIC	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	28 Maret 2014	87
		2014	31 Desember 2014	1 April 2015	91
19	MAYA	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	31 Maret 2014	90
		2014	31 Desember 2014	7 April 2015	97
20	NISP	2012	31 Desember 2012	14 Februari 2013	45
		2013	31 Desember 2013	11 Februari 2014	42
		2014	31 Desember 2014	11 Februari 2015	42
21	SDRA	2012	31 Desember 2012	28 Maret 2013	87
		2013	31 Desember 2013	11 Maret 2014	70
		2014	31 Desember 2014	1 April 2015	91

## Lampiran 3

## Hasil Perhitungan Variabel Profitabilitas

$$ROA = \frac{\text{Laba Bersih Setelah Pajak}}{\text{Total Aset}} \times 100\%$$

No	Kode	Tahun	Laba Bersih Setelah Pajak	Total Aset	ROA	ROA (%)
			(Dalam Jutaan Rupiah)			
1	AGRO	2012	33,027	4,040,140	0.00817	0.82
		2013	52,440	5,124,070	0.01023	1.02
		2014	62,001	6,385,191	0.00971	0.97
2	BBCA	2012	11,718,460	442,994,197	0.02645	2.65
		2013	14,256,239	496,304,573	0.02872	2.87
		2014	16,511,670	552,423,892	0.02989	2.99
3	BBKP	2012	834,719	65,689,830	0.01271	1.27
		2013	934,622	69,457,663	0.01346	1.35
		2014	726,808	79,051,268	0.00919	0.92
4	BBNI	2012	7,048,362	333,303,506	0.02115	2.11
		2013	9,057,941	386,654,815	0.02343	2.34
		2014	10,829,379	416,573,708	0.02600	2.60
5	BBNP	2012	85,430	8,212,208	0.01040	1.04
		2013	105,234	9,985,736	0.01054	1.05
		2014	96,532	9,468,873	0.01019	1.02
6	BBRI	2012	18,687,380	551,336,790	0.03389	3.39
		2013	21,354,330	626,182,926	0.03410	3.41
		2014	24,253,845	801,955,021	0.03024	3.02
7	BBTN	2012	1,363,962	111,748,593	0.01221	1.22
		2013	1,562,161	131,169,730	0.01191	1.19
		2014	1,115,592	144,575,961	0.00772	0.77
8	BDMN	2012	4,117,148	155,791,308	0.02643	2.64
		2013	4,159,320	184,237,348	0.02258	2.26
		2014	2,682,662	195,708,593	0.01371	1.37
9	BEKS	2012	46,865	7,682,938	0.00610	0.61
		2013	96,272	9,003,124	0.01069	1.07
		2014	-119,173	9,044,046	-0.01318	-1.32

No	Kode	Tahun	Laba Bersih Setelah Pajak	Total Aset	ROA	ROA (%)
			(Dalam Jutaan Rupiah)			
10	BKSW	2012	-29,499	4,644,654	-0.00635	-0.64
		2013	3,357	11,047,615	0.00030	0.03
		2014	120,837	20,839,018	0.00580	0.58
11	BMRI	2012	16,043,618	635,618,708	0.02524	2.52
		2013	18,829,934	733,099,762	0.02569	2.57
		2014	20,654,783	855,039,673	0.02416	2.42
12	BNGA	2012	4,249,861	197,412,481	0.02153	2.15
		2013	4,296,151	218,866,409	0.01963	1.96
		2014	2,343,840	233,162,423	0.01005	1.01
13	BNII	2012	1,211,121	115,772,908	0.01046	1.05
		2013	1,570,316	140,546,751	0.01117	1.12
		2014	712,328	143,318,466	0.00497	0.50
14	BNLI	2012	1,368,132	131,798,595	0.01038	1.04
		2013	1,725,873	165,833,922	0.01041	1.04
		2014	1,586,971	185,349,861	0.00856	0.86
15	BSIM	2012	227,906	15,151,892	0.01504	1.50
		2013	221,100	17,447,456	0.01267	1.27
		2014	154,932	21,259,549	0.00729	0.73
16	BSWD	2012	54,996	2,540,741	0.02165	2.16
		2013	81,495	3,601,336	0.02263	2.26
		2014	106,168	5,199,185	0.02042	2.04
17	BTPN	2012	1,978,986	59,090,132	0.03349	3.35
		2013	2,131,101	69,664,873	0.03059	3.06
		2014	1,869,031	75,014,737	0.02492	2.49
18	BVIC	2012	205,571	14,352,840	0.01432	1.43
		2013	262,636	19,171,352	0.01370	1.37
		2014	105,699	21,364,882	0.00495	0.49
19	MAYA	2012	263,289	17,166,552	0.01534	1.53
		2013	385,351	24,015,572	0.01605	1.60
		2014	435,562	36,173,591	0.01204	1.20
20	NISP	2012	915,456	79,141,737	0.01157	1.16
		2013	1,142,721	97,524,537	0.01172	1.17
		2014	1,332,182	103,123,179	0.01292	1.29
21	SDRA	2012	118,843	7,621,309	0.01559	1.56
		2013	123,665	8,230,842	0.01502	1.50
		2014	138,073	16,432,776	0.00840	0.84

## Lampiran 4

Hasil Perhitungan Variabel *Leverage*

$$\text{DER} = \frac{\text{Total Liabilitas}}{\text{Modal sendiri}} \times 100\%$$

No	Kode	Tahun	Total Liabilitas	Total Ekuitas	DER	DER (%)
			(Dalam Jutaan Rupiah)			
1	AGRO	2012	3,668,216	371,925	9.86280	986.28
		2013	4,287,164	836,907	5.12263	512.26
		2014	5,481,170	904,022	6.06310	606.31
2	BBCA	2012	390,067,244	51,897,942	7.51604	751.60
		2013	403,893,993	63,966,678	6.31413	631.41
		2014	472,550,777	77,920,617	6.06452	606.45
3	BBKP	2012	60,693,088	4,996,742	12.14653	1,214.65
		2013	63,244,294	6,213,369	10.17874	1,017.87
		2014	72,229,788	6,821,480	10.58858	1,058.86
4	BBNI	2012	289,778,215	43,525,291	6.65770	665.77
		2013	338,971,310	47,683,505	7.10878	710.88
		2014	341,148,654	61,021,308	5.59065	559.06
5	BBNP	2012	7,550,949	661,260	11.41904	1,141.90
		2013	8,933,337	1,052,398	8.48855	848.86
		2014	8,330,772	1,138,101	7.31988	731.99
6	BBRI	2012	486,455,011	64,881,779	7.49756	749.76
		2013	546,855,504	79,327,422	6.89365	689.37
		2014	704,217,592	97,737,429	7.20520	720.52
7	BBTN	2012	101,469,722	10,278,871	9.87168	987.17
		2013	119,612,977	11,556,753	10.35005	1,035.01
		2014	132,369,555	12,206,406	10.84427	1,084.43
8	BDMN	2012	127,057,997	28,733,311	4.42198	442.20
		2013	152,684,365	31,552,983	4.83898	483.90
		2014	162,691,069	33,017,524	4.92742	492.74
9	BEKS	2012	7,028,754	654,184	10.74431	1,074.43
		2013	8,285,208	717,916	11.54064	1,154.06
		2014	8,407,900	636,146	13.21693	1,321.69

No	Kode	Tahun	Total Liabilitas	Total Ekuitas	DER	DER (%)
			(Dalam Jutaan Rupiah)			
10	BKS	2012	3,781,586	863,068	4.38156	438.16
		2013	9,534,587	1,513,028	6.30166	630.17
		2014	18,558,094	2,280,924	8.13622	813.62
11	BMRI	2012	518,705,769	76,532,865	6.77756	677.76
		2013	596,735,488	88,790,596	6.72071	672.07
		2014	697,019,624	104,844,562	6.64812	664.81
12	BNGA	2012	174,760,569	22,651,912	7.71505	771.50
		2013	192,979,722	25,886,687	7.45479	745.48
		2014	204,714,729	28,447,694	7.19618	719.62
13	BNII	2012	106,105,415	9,667,493	10.97548	1,097.55
		2013	128,138,350	12,408,401	10.32674	1,032.67
		2014	128,668,415	14,650,051	8.78280	878.28
14	BNLI	2012	119,303,061	12,495,534	9.54766	954.77
		2013	151,707,278	14,126,644	10.73909	1,073.91
		2014	168,255,325	17,095,536	9.84206	984.21
15	BSIM	2012	13,326,284	1,825,608	7.29964	729.96
		2013	14,693,195	2,754,260	5.33472	533.47
		2014	18,099,067	3,160,482	5.72668	572.67
16	BSWD	2012	2,166,972	373,769	5.79762	579.76
		2013	3,146,474	454,862	6.91743	691.74
		2014	4,638,597	560,588	8.27453	827.45
17	BTPN	2012	51,356,205	7,733,927	6.64038	664.04
		2013	59,757,008	9,907,865	6.03127	603.13
		2014	60,749,900	12,060,534	5.03708	503.71
18	BVIC	2012	12,883,648	1,469,192	8.76920	876.92
		2013	17,526,576	1,644,776	10.65590	1,065.59
		2014	18,434,623	1,759,829	10.47524	1,047.52
19	MAYA	2012	15,320,813	1,845,739	8.30064	830.06
		2013	21,603,247	2,412,324	8.95537	895.54
		2014	33,321,357	2,852,234	11.68255	1,168.25
20	NISP	2012	70,190,261	8,951,476	7.84119	784.12
		2013	84,027,985	13,496,552	6.22589	622.59
		2014	88,216,003	14,907,176	5.91769	591.77
21	SDRA	2012	7,083,402	537,907	13.16845	1,316.85
		2013	7,653,022	577,820	13.24465	1,324.46
		2014	12,528,511	3,904,265	3.20893	320.89



## Lampiran 5

## Hasil Perhitungan Variabel Umur Perusahaan

$$\text{Umur Perusahaan} = \text{Tahun Periode Penelitian} - \text{Listing date}$$

No	Kode	Tahun	Listing Date	Umur (Tahun)
1	AGRO	2012	8 Agustus 2003	9
		2013		10
		2014		11
2	BBCA	2012	31 Mei 2000	12
		2013		13
		2014		14
3	BBKP	2012	10 Juli 2006	6
		2013		7
		2014		8
4	BBNI	2012	25 Nopember 1996	16
		2013		17
		2014		18
5	BBNP	2012	10 Januari 2001	11
		2013		12
		2014		13
6	BBRI	2012	10 Nopember 2003	9
		2013		10
		2014		11
7	BBTN	2012	17 Desember 2009	3
		2013		4
		2014		5
8	BDMN	2012	6 Desember 1989	23
		2013		24
		2014		25
9	BEKS	2012	13 Juli 2001	11
		2013		12
		2014		13

No	Kode	Tahun	Listing Date	Umur (Tahun)
10	BKSW	2012	21 Nopember 2002	10
		2013		11
		2014		12
11	BMRI	2012	14 Juli 2003	9
		2013		10
		2014		11
12	BNGA	2012	29 Nopember 1989	23
		2013		24
		2014		25
13	BNII	2012	21 Nopember 1989	23
		2013		24
		2014		25
14	BNLI	2012	15 Januari 1990	22
		2013		23
		2014		24
15	BSIM	2012	13 Desember 2010	2
		2013		3
		2014		4
16	BSWD	2012	1 Mei 2002	10
		2013		11
		2014		12
17	BTPN	2012	12 Maret 2008	4
		2013		5
		2014		6
18	BVIC	2012	30 Juni 1999	13
		2013		14
		2014		15
19	MAYA	2012	29 Agustus 1997	15
		2013		16
		2014		17
20	NISP	2012	20 Oktober 1994	18
		2013		19
		2014		20
21	SDRA	2012	15 Desember 2006	6
		2013		7
		2014		8

## Lampiran 6

## Hasil Perhitungan Variabel Ukuran Perusahaan

$$\text{Ukuran Perusahaan} = \ln (\text{Total Aset})$$

No	Kode	Tahun	Total Aset (Dalam Jutaan Rupiah)	Ln Total Aset
1	AGRO	2012	4,040,140	22.12
		2013	5,124,070	22.36
		2014	6,385,191	22.58
2	BBCA	2012	442,994,197	19.91
		2013	496,304,573	20.02
		2014	552,423,892	20.13
3	BBKP	2012	65,689,830	18.00
		2013	69,457,663	18.06
		2014	79,051,268	18.19
4	BBNI	2012	333,303,506	19.62
		2013	386,654,815	19.77
		2014	416,573,708	19.85
5	BBNP	2012	8,212,208	22.83
		2013	9,985,736	23.02
		2014	9,468,873	22.97
6	BBRI	2012	551,336,790	20.13
		2013	626,182,926	20.26
		2014	801,955,021	20.50
7	BBTN	2012	111,748,593	18.53
		2013	131,169,730	18.69
		2014	144,575,961	18.79
8	BDMN	2012	155,791,308	18.86
		2013	184,237,348	19.03
		2014	195,708,593	19.09
9	BEKS	2012	7,682,938	15.85
		2013	9,003,124	16.01
		2014	9,044,046	16.02

No	Kode	Tahun	Total Aset (Dalam Jutaan Rupiah)	Ln Total Aset
10	BKS	2012	4,644,654	15.35
		2013	11,047,615	16.22
		2014	20,839,018	16.85
11	BMRI	2012	635,618,708	20.27
		2013	733,099,762	20.41
		2014	855,039,673	20.57
12	BNGA	2012	197,412,481	19.10
		2013	218,866,409	19.20
		2014	233,162,423	19.27
13	BNII	2012	115,772,908	18.57
		2013	140,546,751	18.76
		2014	143,318,466	18.78
14	BNLI	2012	131,798,595	18.70
		2013	165,833,922	18.93
		2014	185,349,861	19.04
15	BSIM	2012	15,151,892	16.53
		2013	17,447,456	16.67
		2014	21,259,549	16.87
16	BSWD	2012	2,540,741	28.56
		2013	3,601,336	28.91
		2014	5,199,185	29.28
17	BTPN	2012	59,090,132	17.89
		2013	69,664,873	18.06
		2014	75,014,737	18.13
18	BVIC	2012	14,352,840	23.39
		2013	19,171,352	23.68
		2014	21,364,882	23.79
19	MAYA	2012	17,166,552	23.57
		2013	24,015,572	23.90
		2014	36,173,591	24.31
20	NISP	2012	79,141,737	18.19
		2013	97,524,537	18.40
		2014	103,123,179	18.45
21	SDRA	2012	7,621,309	15.85
		2013	8,230,842	15.92
		2014	16,432,776	16.61

## Lampiran 7

## Hasil Perhitungan Variabel Komisaris Independen

$$\text{Proporsi Komisaris Independen} = \frac{\sum \text{Komisaris Ipenden}}{\sum \text{Dewan Komisaris}} \times 100\%$$

No	Kode	Tahun	$\sum$ Komisaris Independen	$\sum$ Dewan Komisaris	KI	KI (%)
1	AGRO	2012	2	4	0.50000	50.00
		2013	3	5	0.60000	60.00
		2014	3	5	0.60000	60.00
2	BBCA	2012	3	5	0.60000	60.00
		2013	3	5	0.60000	60.00
		2014	3	5	0.60000	60.00
3	BBKP	2012	3	5	0.60000	60.00
		2013	4	6	0.66667	66.67
		2014	4	7	0.57143	57.14
4	BBNI	2012	4	7	0.57143	57.14
		2013	4	7	0.57143	57.14
		2014	4	8	0.50000	50.00
5	BBNP	2012	2	4	0.50000	50.00
		2013	2	4	0.50000	50.00
		2014	2	4	0.50000	50.00
6	BBRI	2012	5	8	0.62500	62.50
		2013	5	8	0.62500	62.50
		2014	5	8	0.62500	62.50
7	BBTN	2012	3	6	0.50000	50.00
		2013	3	6	0.50000	50.00
		2014	3	6	0.50000	50.00
8	BDMN	2012	4	8	0.50000	50.00
		2013	4	8	0.50000	50.00
		2014	3	6	0.50000	50.00
9	BEKS	2012	3	4	0.75000	75.00
		2013	2	3	0.66667	66.67
		2014	2	3	0.66667	66.67

No	Kode	Tahun	$\Sigma$ Komisaris Independen	$\Sigma$ Dewan Komisaris	KI	KI (%)
10	BKSW	2012	3	6	0.50000	50.00
		2013	3	6	0.50000	50.00
		2014	3	6	0.50000	50.00
11	BMRI	2012	4	7	0.57143	57.14
		2013	4	7	0.57143	57.14
		2014	4	7	0.57143	57.14
12	BNGA	2012	4	8	0.50000	50.00
		2013	4	8	0.50000	50.00
		2014	4	8	0.50000	50.00
13	BNII	2012	4	7	0.57143	57.14
		2013	3	6	0.50000	50.00
		2014	3	6	0.50000	50.00
14	BNLI	2012	5	9	0.55556	55.56
		2013	4	8	0.50000	50.00
		2014	4	8	0.50000	50.00
15	BSIM	2012	2	3	0.66667	66.67
		2013	2	3	0.66667	66.67
		2014	2	3	0.66667	66.67
16	BSWD	2012	3	5	0.60000	60.00
		2013	3	5	0.60000	60.00
		2014	3	5	0.60000	60.00
17	BTPN	2012	3	6	0.50000	50.00
		2013	3	6	0.50000	50.00
		2014	3	6	0.50000	50.00
18	BVIC	2012	3	4	0.75000	75.00
		2013	3	4	0.75000	75.00
		2014	3	4	0.75000	75.00
19	MAYA	2012	3	6	0.50000	50.00
		2013	3	5	0.60000	60.00
		2014	3	5	0.60000	60.00
20	NISP	2012	4	8	0.50000	50.00
		2013	4	8	0.50000	50.00
		2014	4	8	0.50000	50.00
21	SDRA	2012	2	3	0.66667	66.67
		2013	2	3	0.66667	66.67
		2014	3	4	0.75000	75.00

## Lampiran 8

## Hasil Perhitungan Semua Variabel

No	Kode	Tahun	Kecepatan Waktu (Hari)	Profitabilitas (%)	Leverage (%)	Umur Perusahaan (Tahun)	Ukuran Perusahaan	Komisaris Independen (%)
1	AGRO	2012	74	0.82	986.28	9	22.12	50.00
		2013	59	1.02	512.26	10	22.36	60.00
		2014	64	0.97	606.31	11	22.58	60.00
2	BBCA	2012	87	2.65	751.60	12	19.91	60.00
		2013	65	2.87	631.41	13	20.02	60.00
		2014	65	2.99	606.45	14	20.13	60.00
3	BBKP	2012	74	1.27	1214.65	6	18.00	60.00
		2013	77	1.35	1017.87	7	18.06	66.67
		2014	91	0.92	1058.86	8	18.19	57.14
4	BBNI	2012	72	2.11	665.77	16	19.62	57.14
		2013	50	2.34	710.88	17	19.77	57.14
		2014	30	2.60	559.06	18	19.85	50.00
5	BBNP	2012	87	1.04	1141.90	11	22.83	50.00
		2013	73	1.05	848.86	12	23.02	50.00
		2014	83	1.02	731.99	13	22.97	50.00
6	BBRI	2012	32	3.39	749.76	9	20.13	62.50
		2013	23	3.41	689.37	10	20.26	62.50
		2014	83	3.02	720.52	11	20.50	62.50
7	BBTN	2012	59	1.22	987.17	3	18.53	50.00
		2013	41	1.19	1035.01	4	18.69	50.00
		2014	63	0.77	1084.43	5	18.79	50.00
8	BDMN	2012	50	2.64	442.20	23	18.86	50.00
		2013	44	2.26	483.90	24	19.03	50.00
		2014	36	1.37	492.74	25	19.09	50.00
9	BEKS	2012	87	0.61	1074.43	11	15.85	75.00
		2013	87	1.07	1154.06	12	16.01	66.67
		2014	90	-1.32	1321.69	13	16.02	66.67
10	BKSW	2012	81	-0.64	438.16	10	15.35	50.00
		2013	70	0.03	630.17	11	16.22	50.00
		2014	36	0.58	813.62	12	16.85	50.00
11	BMRI	2012	57	2.52	677.76	9	20.27	57.14
		2013	42	2.57	672.07	10	20.41	57.14
		2014	44	2.42	664.81	11	20.57	57.14

No	Kode	Tahun	Kecepatan Waktu (Hari)	Profitabilitas (%)	Leverage (%)	Umur Perusahaan (Tahun)	Ukuran Perusahaan	Komisaris Independen (%)
12	BNGA	2012	35	2.15	771.50	23	19.10	50.00
		2013	49	1.96	745.48	24	19.20	50.00
		2014	44	1.01	719.62	25	19.27	50.00
13	BNII	2012	50	1.05	1097.55	23	18.57	57.14
		2013	50	1.12	1032.67	24	18.76	50.00
		2014	43	0.50	878.28	25	18.78	50.00
14	BNLI	2012	81	1.04	954.77	22	18.70	55.56
		2013	57	1.04	1073.91	23	18.93	50.00
		2014	97	0.86	984.21	24	19.04	50.00
15	BSIM	2012	87	1.50	729.96	2	16.53	66.67
		2013	87	1.27	533.47	3	16.67	66.67
		2014	90	0.73	572.67	4	16.87	66.67
16	BSWD	2012	87	2.16	579.76	10	28.56	60.00
		2013	87	2.26	691.74	11	28.91	60.00
		2014	76	2.04	827.45	12	29.28	60.00
17	BTPN	2012	51	3.35	664.04	4	17.89	50.00
		2013	49	3.06	603.13	5	18.06	50.00
		2014	63	2.49	503.71	6	18.13	50.00
18	BVIC	2012	87	1.43	876.92	13	23.39	75.00
		2013	87	1.37	1065.59	14	23.68	75.00
		2014	91	0.49	1047.52	15	23.79	75.00
19	MAYA	2012	87	1.53	830.06	15	23.57	50.00
		2013	90	1.60	895.54	16	23.90	60.00
		2014	97	1.20	1168.25	17	24.31	60.00
20	NISP	2012	45	1.16	784.12	18	18.19	50.00
		2013	42	1.17	622.59	19	18.40	50.00
		2014	42	1.29	591.77	20	18.45	50.00
21	SDRA	2012	87	1.56	1316.85	6	15.85	66.67
		2013	70	1.50	1324.46	7	15.92	66.67
		2014	91	0.84	320.89	8	16.61	75.00



```

DATASET ACTIVATE DataSet1.
DATASET CLOSE DataSet3.
DATASET ACTIVATE DataSet2.
DATASET CLOSE DataSet1.
DATASET ACTIVATE DataSet6.
DATASET CLOSE DataSet2.
DESCRIPTIVES VARIABLES=Y X1 X2 X3 X4 X5
  /STATISTICS=MEAN STDDEV MIN MAX.

```

## Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y	63	23.00	97.00	66.2698	20.57810
X1	63	-1.32	3.41	1.5375	.94203
X2	63	320.89	1324.46	809.2778	243.12764
X3	63	2.00	25.00	13.1429	6.57183
X4	63	15.35	29.28	19.8122	3.08383
X5	63	50.00	75.00	57.3238	7.95697
Valid N (listwise)	63				



## NPAR TESTS

/K-S (NORMAL) =RES\_1  
 /MISSING ANALYSIS.

**NPar Tests****One-Sample Kolmogorov-Smirnov Test**

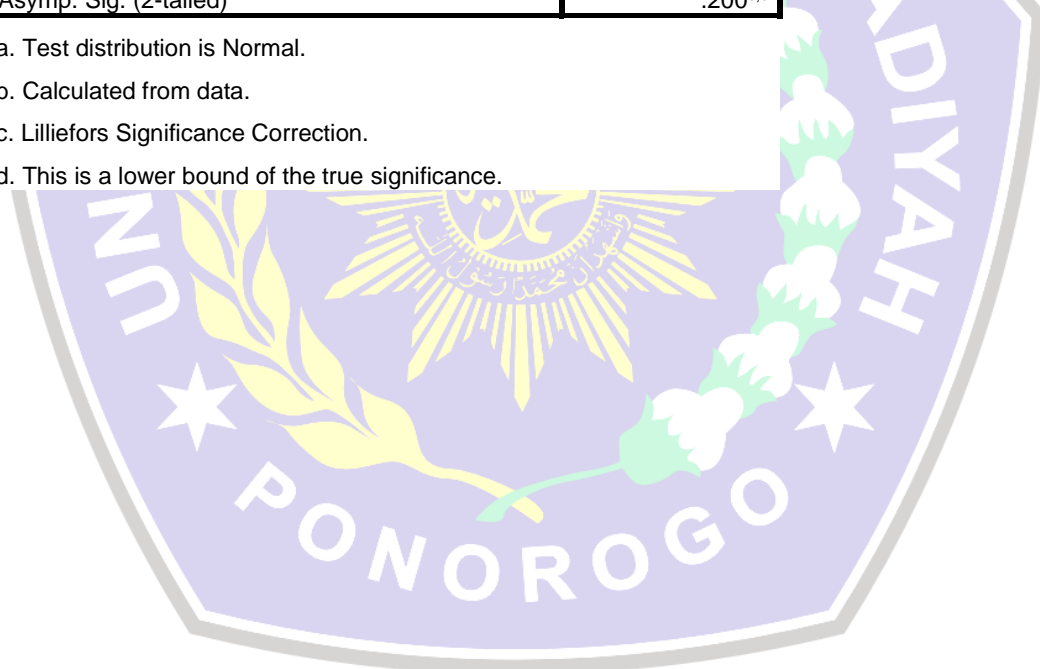
		Unstandardized Residual
N		63
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	14.35664875
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.065
Test Statistic		.070
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.



```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT ABSResidual
  /METHOD=ENTER X1 X2 X3 X4 X5
  /SAVE RESID.

```

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X5, X4, X2, X3, X1 <sup>b</sup>		Enter

a. Dependent Variable: ABSResidual

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.175 <sup>a</sup>	.031	-.054	8.27075

a. Predictors: (Constant), X5, X4, X2, X3, X1

b. Dependent Variable: ABSResidual

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	123.089	5	24.618	.360	.874 <sup>b</sup>
	Residual	3899.105	57	68.405		
	Total	4022.194	62			

a. Dependent Variable: ABSResidual

b. Predictors: (Constant), X5, X4, X2, X3, X1

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.612	11.308		1.204	.234
	X1	1.320	1.251	.154	1.055	.296
	X2	.001	.005	.020	.140	.889
	X3	.060	.174	.049	.346	.730
	X4	-.046	.356	-.018	-.130	.897
	X5	-.074	.145	-.073	-.512	.611

a. Dependent Variable: ABSResidual

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	7.8324	14.1820	11.7897	1.40901	63
Residual	-12.24567	27.55786	.00000	7.93024	63
Std. Predicted Value	-2.809	1.698	.000	1.000	63
Std. Residual	-1.481	3.332	.000	.959	63

a. Dependent Variable: ABSResidual

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4 X5.

```

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X5, X4, X2, X3, X1 <sup>b</sup>		Enter

a. Dependent Variable: Y

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.716 <sup>a</sup>	.513	.471	14.97309

a. Predictors: (Constant), X5, X4, X2, X3, X1

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13475.384	5	2695.077	12.021	.000 <sup>b</sup>
	Residual	12779.029	57	224.193		
	Total	26254.413	62			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X4, X2, X3, X1

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-15.095	20.472		-.737	.464		
	X1	-8.924	2.265	-.409	-3.940	.000	.794	1.259
	X2	.008	.009	.092	.900	.372	.820	1.219
	X3	-.691	.314	-.221	-2.197	.032	.847	1.181
	X4	2.004	.645	.300	3.107	.003	.914	1.094
	X5	1.015	.263	.392	3.859	.000	.826	1.210

a. Dependent Variable: Y

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	X1	X2	X3	X4	X5
1	1	5.476	1.000	.00	.01	.00	.00	.00	.00
	2	.279	4.431	.00	.59	.03	.07	.00	.00
	3	.178	5.539	.00	.03	.06	.66	.00	.01
	4	.043	11.273	.01	.34	.86	.03	.08	.05
	5	.017	17.926	.01	.02	.04	.07	.75	.32
	6	.006	29.982	.97	.01	.02	.16	.17	.62

a. Dependent Variable: Y

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4 X5
  /RESIDUALS DURBIN.

```

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X5, X4, X2, X3, X1 <sup>b</sup>		Enter

a. Dependent Variable: Y

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.716 <sup>a</sup>	.513	.471	14.97309	1.794

a. Predictors: (Constant), X5, X4, X2, X3, X1

b. Dependent Variable: Y

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13475.384	5	2695.077	12.021	.000 <sup>b</sup>
	Residual	12779.029	57	224.193		
	Total	26254.413	62			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X4, X2, X3, X1

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-15.095	20.472		-.737	.464
	X1	-8.924	2.265	-.409	-3.940	.000
	X2	.008	.009	.092	.900	.372
	X3	-.691	.314	-.221	-2.197	.032
	X4	2.004	.645	.300	3.107	.003
	X5	1.015	.263	.392	3.859	.000

a. Dependent Variable: Y

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	37.4296	102.0936	66.2698	14.74262	63
Residual	-33.94865	39.80383	.00000	14.35665	63
Std. Predicted Value	-1.956	2.430	.000	1.000	63
Std. Residual	-2.267	2.658	.000	.959	63

a. Dependent Variable: Y



```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4 X5.

```

## Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X5, X4, X2, X3, X1 <sup>b</sup>		Enter

a. Dependent Variable: Y

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.716 <sup>a</sup>	.513	.471	14.97309

a. Predictors: (Constant), X5, X4, X2, X3, X1

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13475.384	5	2695.077	12.021	.000 <sup>b</sup>
	Residual	12779.029	57	224.193		
	Total	26254.413	62			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X4, X2, X3, X1

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-15.095	20.472		-.737	.464
X1	-8.924	2.265	-.409	-3.940	.000
X2	.008	.009	.092	.900	.372
X3	-.691	.314	-.221	-2.197	.032
X4	2.004	.645	.300	3.107	.003
X5	1.015	.263	.392	3.859	.000

a. Dependent Variable: Y





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7. Masa Pembimbingan : September 2015 s/d Agustus 2016
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
6-1-2016	Proposal : Revisi	
13-1-2016	ACC proposal	
14-1-2016	Revisi proposal	
20-1-2016	Revisi proposal	
27-1-2016	ACC proposal	
3-3-2016	Bab I : Revisi	
9-3-2016	Bab I : ACC	
18-3-2016	Bab II : Revisi	
29-3-2016	ACC Bab II	
7-4-2016	Bab III : Revisi	
19-4-2016	Bab III : ACC	
30-5-2016	Bab IV : Revisi	
3-6-2016	Bab IV : ACC (cek)	
11-6-2016	ACC bab IV & V	
	Revisi bab 1,2,3	
	Revisi bab 1,2,3	
	Revisi bab 1,2,3	

Tanggal Disetujui	BAB	Paraf Pembimbing
	ACC bab 1,2,3	<i>[Signature]</i>
	Revisi bab 4,5	<i>[Signature]</i>
	Revisi bab 4,5	<i>[Signature]</i>
	Revisi bab 4,5	<i>[Signature]</i>
10-8-2016	ACC bab 4,5	<i>[Signature]</i>

- 10. Tanggal Selesai Penulisan Skripsi : \_\_\_\_\_
- 11. Keterangan Bimbingan Telah Selesai : \_\_\_\_\_
- 12. Telah Di Evaluasi/Di Uji Dengan Nilai : \_\_\_\_\_ (angka)  
\_\_\_\_\_ (huruf)

Pembimbing,

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