

LAMPIRAN-LAMPIRAN

Lampiran I

Data Perusahaan Manufaktur yang Terdaftar di BEI Periode 2013-2016

No	Kode Perusahaan	Nama Perusahaan
1	ADES	Ades Waters Indonesia Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKKU	Alam Karya Unggul Tbk
5	AKPI	Argha Karya Prima Industry Tbk
6	ALDO	Alkindo Naratama Tbk
7	ALKA	Alaska Industrindo Tbk
8	ALMI	Alumindo Light Metal Industry Tbk
9	ALTO	Tri Banyan Tirta Tbk
10	AMFG	Asahimas Flat Glass Tbk
11	AMIN	Ateliers Mecaniques D'Indonesie Tbk
12	APLI	Asiaplast Industries Tbk
13	ARGO	Argo Pantes Tbk
14	ARNA	Arwana Citra Mulia Tbk
15	ASII	Astra Internatioanl Tbk
16	AUTO	Astra Auto Part Tbk
17	BAJA	Saranacentral Bajatama Tbk
18	BATA	Sepatu Bata Tbk
19	BIMA	Bintang Kharisma
20	BOLT	Garuda Metalindo Tbk
21	BRAM	Branta Mulia Tbk
22	BRNA	Berlina Tbk
23	BRPT	Barito Pasifik Tbk
24	BTON	Beton Jaya Manunggal Tbk
25	BUDI	Budi Starch and Sweetener Tbk
26	CEKA	Cahaya Kalbar Tbk
27	CINT	Chitose Internasional Tbk
28	CNTX	Centex Tbk
29	CPIN	Charoen Pokphand Indonesia Tbk
30	CTBN	Citra Turbindo Tbk
31	DAJK	Dwi Aneka Jaya Kemasindo Tbk
32	DLTA	Delta Djakarta Tbk
33	DPNS	Duta Pertiwi Nusantara Tbk
34	DVLA	Darya Varia Laboratoria Tbk

35	EKAD	Ekadharna Internasioanl Tbk
36	ERTX	Eratex Djaya Tbk
37	ESTI	Ever Shine Textile Industry Tbk
38	ETWA	Eterindo Wahanatama Tbk
39	FASW	Fajar Surya Wisesa Tbk
40	FPNI	Fatra Polindo Nusa Industri Tbk
41	GDST	Gunawan Dianjaya Steel Tbk
42	GDYR	Goodyear Indonesia tbk
43	GGRM	Gudang Garam Tbk
44	GJTL	Gajah Tunggal Tbk
45	HDTX	Panasia Indosyntec Tbk
46	HMSP	Hanjaya Mandala Sampoerna Tbk
47	ICBP	Indofood Cbp Sukses Makmur Tbk
48	IGAR	Champion Pasific Indonesia Tbk
49	IKAI	Inti Keramik Alam Asri Industri Tbk
50	IKBI	Sumi Indo Kabel Tbk
51	IMAS	Indomobil Sukses International Tbk
52	IMPC	Impack Pratama Industri Tbk
53	INAF	Indofarma Tbk
54	INAI	Indal Aluminium Industry Tbk
55	INCI	Intan Wijaya International Tbk
56	INDF	Indofood Sukses Makmur Tbk
57	INDR	Indo Rama Syinthetic Tbk
58	INDS	Indospring Tbk
59	INKP	Indah Kiat Pulp & Paper Tbk
60	INRU	Toba Pulp Lestari Tbk
61	INTP	Indocement Tunggal Prakasa Tbk
62	IPOL	Indopoly Swakarsa Industry Tbk
63	ISSP	Steel Pipe Industry Tbk
64	JECC	Jembo Cable Company Tbk
65	JKSW	Jakarta Kyoei Steel Work LTD Tbk
66	JPFA	Japfa Comfeed Indonesia Tbk
67	JPRS	Jaya Pari Steel Tbk
68	KAEF	Kimia Farma Tbk
69	KBLI	KMI Wire and Cable Tbk
70	KBLM	Kabelindo Murni Tbk
71	KBRI	Kertas Basuki Rachmat Indonesia Tbk
72	KDSI	Kedaung Setia Industrial Tbk

73	KIAS	Keramik Indonesia Assosiasi Tbk
74	KICI	Kedaung Indag Can Tbk
75	KINO	Kino Indonesia Tbk
76	KLBF	Kalbe Farma Tbk
77	KRAH	Grand Kartech Tbk
78	KRAS	Krakatau Steel Tbk
79	LION	Lion Metal Works Tbk
80	LMPI	Langgeng Makmur Industry Tbk
81	LMSH	Lionmesh Prima Tbk
82	LPIN	Lippo Enterprises Tbk
83	MAIN	Malindo feedmill Tbk
84	MASA	Multistrada Arah Sarana Tbk
85	MBTO	Martina Berto Tbk
86	MERK	Merck Tbk
87	MLBI	Multi Bintang Indonesia Tbk
88	MLIA	Mulia Industrindo Tbk
89	MRAT	Mustika Ratu Tbk
90	MYOR	Mayora Indah Tbk
91	MYTX	Apac Citra Centertex Tbk
92	NIKL	Pelat Timah Nusantara Tbk
93	NIPS	Nippres Tbk
94	PBRX	Pan Brothers tbk
95	PICO	Pelangi Indah Canindo Tbk
96	POLY	Polysindo Eka Persada Tbk
97	PRAS	Prima Alloy Steel Universal Tbk
98	PSDN	Prashida Aneka Niaga Tbk
99	PTSN	Sat Nusa Persada Tbk
100	PYFA	Pyridam Farma Tbk
101	RICY	Ricky Putra Globalindo Tbk
102	RMBA	Bentoel International Investama Tbk
103	ROTI	Nippon Indosari Corporindo Tbk
104	SCCO	Supreme Cable Manufacturing and Commerce Tbk
105	SCPI	Schering Plough Indonesia Tbk
106	SIAP	Sekawan Intipratama Tbk
107	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
108	SIMA	Siwani Makmur Tbk
109	SIPD	Siearad Produce Tbk
110	SKBM	Sekar Bumi Tbk

111	SKLT	Sekar Laut Tbk
112	SMBR	Semen Baturaja Persero Tbk
113	SMCB	Holcim Indonesia Tbk
114	SMGR	Semen Indonesia Tbk
115	SMSM	Selamat Sempurna Tbk
116	SOBI	Sorini Agro Asia Corporindo Tbk
117	SPMA	Suparma Tbk
118	SQBI DAN SQBB	Taisho Pharmaceutical Indonesia Tbk
119	SRIL	Sri Rejeki Isman Tbk
120	SRSN	Indo Acitama Tbk
121	SSTM	Sunson Textil Manufacturer Tbk
122	STAR	Star Petrochem Tbk
123	STTP	Siantar Top Tbk
124	SULI	Sumalindo Lestari Jaya Tbk
125	TALF	Tunas Alfin Tbk
126	TBMS	Tembaga Mulia Semanan Tbk
127	TCID	Mandom Indonesia Tbk
128	TFCO	Tifico Fiber Indonesia Tbk
129	TIRT	Tirta Mahakam Resources Tbk
130	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
131	TOTO	Surya Toto Indonesia Tbk
132	TPIA	Chandra Asri Petrochemical
133	TRIS	Trisula International Tbk
134	TRST	Trias Sentosa Tbk
135	TSPC	Tempo Scan Pasific Tbk
136	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
137	UNIC	Unggul Indah Cahaya Tbk
138	UNIT	Nusantara Inti Corpora Tbk
139	UNVR	Unilever Indonesia
140	VOKS	Voksel Electric Tbk
141	WIIM	Wismilak Inti Makmur Tbk
142	WSBP	Waskita Beton Precast Tbk
143	WTON	Wijaya Karya Beton Tbk
144	YPAS	Yana Prima Hasta Persada Tbk

Sumber: IDX Statistik (data diolah, 2018)

Lampiran 2

Pengklasifikasian Data Sesuai Kriteria Sampel

No	Kode Perusahaan	Kriteria Sampel		
		1	2	3
1	ADES	✓		
2	ADMG	✓		✓
3	AISA	✓	✓	
4	AKKU	✓	✓	
5	AKPI	✓		
6	ALDO	✓		
7	ALKA	✓		
8	ALMI	✓		
9	ALTO	✓		
10	AMFG	✓		
11	AMIN	✓	✓	
12	APLI	✓	✓	
13	ARGO	✓	✓	
14	ARNA	✓	✓	
15	ASII	✓		
16	AUTO	✓		
17	BAJA	✓		
18	BATA	✓		
19	BIMA	✓		
20	BOLT	✓	✓	
21	BRAM	✓		✓
22	BRNA	✓		✓
23	BRPT	✓		✓
24	BTON	✓		
25	BUDI	✓		
26	CEKA	✓		
27	CINT	✓	✓	
28	CNTX	✓	✓	
29	CPIN	✓		
30	CTBN	✓		✓
31	DAJK	✓		
32	DLTA	✓		
33	DPNS	✓	✓	
34	DVLA	✓		
35	EKAD	✓		
36	ERTX	✓		✓
37	ESTI	✓	✓	

38	ETWA	✓	✓	
39	FASW	✓		
40	FPNI	✓		✓
41	GDST	✓		
42	GDYR	✓		✓
43	GGRM	✓		
44	GJTL	✓	✓	
45	HDTX	✓		
46	HMSP	✓		
47	ICBP	✓		
48	IGAR	✓		
49	IKAI	✓	✓	
50	IKBI	✓	✓	
51	IMAS	✓		
52	IMPC	✓	✓	
53	INAF	✓		
54	INAI	✓		
55	INCI	✓		
56	INDF	✓		
57	INDR	✓		✓
58	INDS	✓		
59	INKP	✓		✓
60	INRU	✓		✓
61	INTP	✓		
62	IPOL	✓		✓
63	ISSP	✓	✓	
64	JECC	✓		
65	JKSW	✓		
66	JPFA	✓		
67	JPRS	✓		
68	KAEF	✓		
69	KBLI	✓		
70	KBLM	✓		
71	KBRI	✓		
72	KDSI	✓		
73	KIAS	✓		
74	KICI	✓		
75	KINO	✓	✓	
76	KLBF	✓		
77	KRAH	✓	✓	
78	KRAS	✓		✓

79	LION	✓		
80	LMPI	✓		
81	LMSH	✓		
82	LPIN	✓		
83	MAIN	✓		
84	MASA	✓		✓
85	MBTO	✓		
86	MERK	✓		
87	MLBI	✓		
88	MLIA	✓		
89	MRAT	✓	✓	
90	MYOR	✓		
91	MYTX	✓	✓	
92	NIKL	✓		✓
93	NIPS	✓	✓	
94	PBRX	✓		✓
95	PICO	✓		✓
96	POLY	✓		✓
97	PRAS	✓	✓	
98	PSDN	✓		✓
99	PTSN	✓		✓
100	PYFA	✓		
101	RICY	✓		✓
102	RMBA	✓		
103	ROTI	✓		
104	SCCO	✓		
105	SCPI	✓	✓	
106	SIAP	✓	✓	
107	SIDO	✓		
108	SIMA	✓		
109	SIPD	✓		
110	SKBM	✓		
111	SKLT	✓		
112	SMBR	✓		
113	SMCB	✓		
114	SMGR	✓		
115	SMSM	✓		
116	SOBI	✓	✓	
117	SPMA	✓		
118	SQBI DAN SQBB	✓		
119	SRIL	✓		✓

120	SRSN	✓		
121	SSTM	✓	✓	
122	STAR	✓		
123	STTP	✓	✓	
124	SULI	✓		✓
125	TALF	✓		
126	TBMS	✓		✓
127	TCID	✓		
128	TFCO	✓		✓
129	TIRT	✓		
130	TKIM	✓		✓
131	TOTO	✓		
132	TPIA	✓		✓
133	TRIS	✓		
134	TRST	✓		
135	TSPC	✓		
136	ULTJ	✓		
137	UNIC	✓		✓
138	UNIT	✓		
139	UNVR	✓		
140	VOKS	✓		
141	WIIM	✓		
142	WSBP	✓	✓	
143	WTON	✓		
144	YPAS	✓		

Sumber: IDX Statistik (data diolah, 2018)

Lampiran 3
Data Hasil Perhitungan Ukuran Perusahaan
Tahun 2013-2016

$$SIZE = LN \text{ Total Assets}$$

No	Kode Perusahaan	Periode	Total Assets	Log Natural
1	ADES	2013	Rp 441.064.000.000	26,81
		2014	Rp 504.865.000.000	26,95
		2015	Rp 653.224.000.000	27,21
		2016	Rp 767.479.000.000	27,37
2	AKPI	2013	Rp 2.084.567.189.000	28,37
		2014	Rp 2.227.042.590.000	28,43
		2015	Rp 2.883.143.132.000	28,69
		2016	Rp 2.615.909.190.000	28,59
3	ALDO	2013	Rp 301.479.232.221	26,43
		2014	Rp 356.814.265.668	26,60
		2015	Rp 366.010.819.198	26,63
		2016	Rp 410.330.576.602	26,74
4	ALKA	2013	Rp 241.912.806.000	26,21
		2014	Rp 244.879.397.000	26,22
		2015	Rp 144.628.405.000	25,70
		2016	Rp 136.618.855.000	25,64
5	ALMI	2013	Rp 2.752.078.229.707	28,64
		2014	Rp 3.212.438.981.224	28,80
		2015	Rp 2.189.037.586.057	28,41
		2016	Rp 2.153.030.503.531	28,40
6	ALTO	2013	Rp 1.502.519.389.759	28,04
		2014	Rp 1.239.053.626.858	27,85
		2015	Rp 1.180.228.072.164	27,80
		2016	Rp 1.165.093.632.823	27,78
7	AMFG	2013	Rp 3.539.393.000.000	28,89
		2014	Rp 3.918.391.000.000	29,00
		2015	Rp 4.270.275.000.000	29,08
		2016	Rp 5.504.890.000.000	29,34
8	ASII	2013	Rp 213.994.000.000.000	33,00
		2014	Rp 236.029.000.000.000	33,09

		2015	Rp	245.435.000.000.000	33,13
		2016	Rp	261.855.000.000.000	33,20
9	AUTO	2013	Rp	12.617.678.000.000	30,17
		2014	Rp	14.380.926.000.000	30,30
		2015	Rp	14.339.110.000.000	30,29
		2016	Rp	14.612.274.000.000	30,31
10	BAJA	2013	Rp	842.928.433.004	27,46
		2014	Rp	974.632.970.453	27,61
		2015	Rp	948.682.681.142	27,58
		2016	Rp	982.626.956.424	27,61
11	BATA	2013	Rp	680.685.060.000	27,25
		2014	Rp	774.891.087.000	27,38
		2015	Rp	795.257.974.000	27,40
		2016	Rp	804.742.917.000	27,41
12	BIMA	2013	Rp	118.007.059.098	25,49
		2014	Rp	104.058.578.348	25,37
		2015	Rp	99.558.394.759	25,32
		2016	Rp	92.041.274.561	25,25
13	BTON	2013	Rp	176.136.296.407	25,89
		2014	Rp	174.157.547.015	25,88
		2015	Rp	183.116.245.288	25,93
		2016	Rp	177.290.628.918	25,90
14	BUDI	2013	Rp	2.382.875.000.000	28,50
		2014	Rp	2.476.982.000.000	28,54
		2015	Rp	3.265.953.000.000	28,81
		2016	Rp	2.931.807.000.000	28,71
15	CEKA	2013	Rp	1.069.627.299.747	27,70
		2014	Rp	1.284.150.037.341	27,88
		2015	Rp	1.485.826.210.015	28,03
		2016	Rp	1.425.964.152.418	27,99
16	CPIN	2013	Rp	15.722.197.000.000	30,39
		2014	Rp	20.862.439.000.000	30,67
		2015	Rp	24.684.915.000.000	30,84
		2016	Rp	24.204.994.000.000	30,82
17	DAJK	2013	Rp	1.128.467.093.000	27,75
		2014	Rp	1.902.696.164.000	28,27
		2015	Rp	1.997.766.867.000	28,32
		2016	Rp	1.525.823.348.000	28,05

18	DLTA	2013	Rp	867.040.802.000	27,49
		2014	Rp	991.947.134.000	27,62
		2015	Rp	1.038.321.916.000	27,67
		2016	Rp	1.197.796.650.000	27,81
19	DVLA	2013	Rp	1.190.054.288.000	27,81
		2014	Rp	1.236.247.525.000	27,84
		2015	Rp	1.376.278.237.000	27,95
		2016	Rp	1.531.365.558.000	28,06
20	EKAD	2013	Rp	343.601.504.089	26,56
		2014	Rp	411.348.790.570	26,74
		2015	Rp	389.691.595.500	26,69
		2016	Rp	702.508.630.708	27,28
21	FASW	2013	Rp	5.692.060.407.681	29,37
		2014	Rp	5.581.000.723.345	29,35
		2015	Rp	6.993.634.266.969	29,58
		2016	Rp	8.583.223.832.997	29,78
22	GDST	2013	Rp	1.191.496.619.152	27,81
		2014	Rp	1.354.622.569.945	27,93
		2015	Rp	1.183.934.183.257	27,80
		2016	Rp	1.257.609.869.910	27,86
23	GGRM	2013	Rp	50.770.251.000.000	31,56
		2014	Rp	58.220.600.000.000	31,70
		2015	Rp	63.505.413.000.000	31,78
		2016	Rp	62.951.634.000.000	31,77
24	HDTX	2013	Rp	2.378.728.273.722	28,50
		2014	Rp	4.221.696.886.907	29,07
		2015	Rp	4.878.367.904.000	29,22
		2016	Rp	4.743.579.758.000	29,19
25	HMSP	2013	Rp	27.404.594.000.000	30,94
		2014	Rp	28.380.630.000.000	30,98
		2015	Rp	38.010.724.000.000	31,27
		2016	Rp	42.508.277.000.000	31,38
26	ICBP	2013	Rp	21.267.470.000.000	30,69
		2014	Rp	24.910.211.000.000	30,85
		2015	Rp	26.560.624.000.000	30,91
		2016	Rp	28.901.948.000.000	30,99
27	IGAR	2013	Rp	314.746.644.499	26,48
		2014	Rp	349.894.783.575	26,58

		2015	Rp	383.936.040.590	26,67
		2016	Rp	439.465.673.296	26,81
28	IMAS	2013	Rp	22.315.022.507.630	30,74
		2014	Rp	23.471.397.834.920	30,79
		2015	Rp	24.860.957.839.497	30,84
		2016	Rp	25.633.342.258.679	30,87
29	INAF	2013	Rp	1.294.510.669.195	27,89
		2014	Rp	1.248.343.275.406	27,85
		2015	Rp	1.533.708.564.241	28,06
		2016	Rp	1.381.633.321.120	27,95
30	INAI	2013	Rp	765.881.409.376	27,36
		2014	Rp	897.281.657.710	27,52
		2015	Rp	1.330.259.296.537	27,92
		2016	Rp	1.339.032.413.455	27,92
31	INCI	2013	Rp	136.142.063.219	25,64
		2014	Rp	147.992.617.351	25,72
		2015	Rp	169.546.066.314	25,86
		2016	Rp	269.351.381.344	26,32
32	INDF	2013	Rp	78.092.789.000.000	31,99
		2014	Rp	85.938.885.000.000	32,08
		2015	Rp	91.831.526.000.000	32,15
		2016	Rp	82.174.515.000.000	32,04
33	INDS	2013	Rp	2.196.518.364.473	28,42
		2014	Rp	2.282.666.078.493	28,46
		2015	Rp	2.553.928.346.219	28,57
		2016	Rp	2.477.272.502.538	28,54
34	INTP	2013	Rp	26.607.241.000.000	30,91
		2014	Rp	28.884.973.000.000	30,99
		2015	Rp	27.638.360.000.000	30,95
		2016	Rp	30.150.580.000.000	31,04
35	JECC	2013	Rp	1.239.821.716.000	27,85
		2014	Rp	1.062.476.023.000	27,69
		2015	Rp	1.358.464.081.000	27,94
		2016	Rp	1.587.210.576.000	28,09
36	JKSW	2013	Rp	262.386.019.471	26,29
		2014	Rp	302.951.001.725	26,44
		2015	Rp	265.280.458.589	26,30
		2016	Rp	273.181.586.009	26,33

37	JPFA	2013	Rp	14.917.590.000.000	30,33
		2014	Rp	15.730.435.000.000	30,39
		2015	Rp	17.159.466.000.000	30,47
		2016	Rp	19.251.026.000.000	30,59
38	JPRS	2013	Rp	376.540.741.943	26,65
		2014	Rp	370.967.708.751	26,64
		2015	Rp	363.265.042.157	26,62
		2016	Rp	351.318.309.863	26,58
39	KAEF	2013	Rp	2.471.939.548.890	28,54
		2014	Rp	2.968.184.626.297	28,72
		2015	Rp	3.236.224.076.311	28,81
		2016	Rp	4.612.562.541.064	29,16
40	KBLI	2013	Rp	1.337.022.291.951	27,92
		2014	Rp	1.337.351.473.763	27,92
		2015	Rp	1.551.799.840.976	28,07
		2016	Rp	1.871.422.416.044	28,26
41	KBLM	2013	Rp	654.296.256.935	27,21
		2014	Rp	647.249.655.440	27,20
		2015	Rp	654.385.717.061	27,21
		2016	Rp	639.091.366.917	27,18
42	KBRI	2013	Rp	788.749.190.752	27,39
		2014	Rp	1.299.315.036.743	27,89
		2015	Rp	1.455.931.208.462	28,01
		2016	Rp	1.263.726.833.318	27,87
43	KDSI	2013	Rp	850.233.842.186	27,47
		2014	Rp	952.177.443.047	27,58
		2015	Rp	1.177.093.668.866	27,79
		2016	Rp	1.142.273.020.550	27,76
44	KIAS	2013	Rp	2.270.904.910.518	28,45
		2014	Rp	2.352.542.603.065	28,49
		2015	Rp	2.124.390.696.519	28,38
		2016	Rp	1.859.670.000.000	28,25
45	KICI	2013	Rp	98.295.722.100	25,31
		2014	Rp	96.745.744.221	25,30
		2015	Rp	133.831.888.816	25,62
		2016	Rp	139.809.135.385	25,66
46	KLBF	2013	Rp	11.315.061.275.026	30,06
		2014	Rp	12.425.032.367.729	30,15

		2015	Rp	13.696.417.381.439	30,25
		2016	Rp	15.226.009.210.657	30,35
47	LION	2013	Rp	498.567.897.161	26,94
		2014	Rp	600.102.716.315	27,12
		2015	Rp	639.330.150.373	27,18
		2016	Rp	685.812.995.987	27,25
48	LMPI	2013	Rp	822.189.506.877	27,44
		2014	Rp	808.892.238.344	27,42
		2015	Rp	793.093.512.600	27,40
		2016	Rp	810.364.824.722	27,42
49	LMSH	2013	Rp	141.697.598.705	25,68
		2014	Rp	139.915.598.255	25,66
		2015	Rp	133.782.751.041	25,62
		2016	Rp	162.828.169.250	25,82
50	LPIN	2013	Rp	196.390.816.224	26,00
		2014	Rp	185.595.748.325	25,95
		2015	Rp	324.054.785.283	26,50
		2016	Rp	477.838.306.256	26,89
51	MAIN	2013	Rp	2.214.398.692.000	28,43
		2014	Rp	3.531.219.815.000	28,89
		2015	Rp	3.962.068.064.000	29,01
		2016	Rp	3.919.764.494.000	29,00
52	MBTO	2013	Rp	611.769.745.328	27,14
		2014	Rp	619.383.082.066	27,15
		2015	Rp	648.899.377.240	27,20
		2016	Rp	709.959.168.088	27,29
53	MERK	2013	Rp	696.946.318.000	27,27
		2014	Rp	716.599.526.000	27,30
		2015	Rp	641.646.818.000	27,19
		2016	Rp	743.934.894.000	27,34
54	MLBI	2013	Rp	1.782.148.000.000	28,21
		2014	Rp	2.231.051.000.000	28,43
		2015	Rp	2.100.853.000.000	28,37
		2016	Rp	2.275.038.000.000	28,45
55	MLIA	2013	Rp	7.189.899.445.000	29,60
		2014	Rp	7.215.152.320.000	29,61
		2015	Rp	7.125.800.277.000	29,59
		2016	Rp	7.723.578.677.000	29,68

56	MYOR	2013	Rp	9.710.223.454.000	29,90
		2014	Rp	10.291.108.029.334	29,96
		2015	Rp	11.342.715.686.221	30,06
		2016	Rp	12.922.421.859.142	30,19
57	PYFA	2013	Rp	175.118.921.406	25,89
		2014	Rp	172.736.624.689	25,88
		2015	Rp	159.951.537.229	25,80
		2016	Rp	167.062.795.608	25,84
58	RMBA	2013	Rp	9.232.016.000.000	29,85
		2014	Rp	10.250.546.000.000	29,96
		2015	Rp	12.667.314.000.000	30,17
		2016	Rp	13.470.943.000.000	30,23
59	ROTI	2013	Rp	1.822.689.047.108	28,23
		2014	Rp	2.142.894.276.216	28,39
		2015	Rp	2.706.323.637.034	28,63
		2016	Rp	2.919.640.858.718	28,70
60	SCCO	2013	Rp	1.762.032.300.123	28,20
		2014	Rp	1.656.007.190.010	28,14
		2015	Rp	1.773.144.328.632	28,20
		2016	Rp	2.449.935.491.586	28,53
61	SIDO	2013	Rp	2.951.507.000.000	28,71
		2014	Rp	2.821.399.000.000	28,67
		2015	Rp	2.796.111.000.000	28,66
		2016	Rp	2.987.614.000.000	28,73
62	SIMA	2013	Rp	65.314.178.204	24,90
		2014	Rp	62.607.762.222	24,86
		2015	Rp	40.080.558.448	24,41
		2016	Rp	40.194.897.678	24,42
63	SIPD	2013	Rp	3.155.680.394.480	28,78
		2014	Rp	2.800.914.553.878	28,66
		2015	Rp	2.246.770.166.899	28,44
		2016	Rp	2.567.211.193.259	28,57
64	SKBM	2013	Rp	497.652.557.672	26,93
		2014	Rp	649.534.031.113	27,20
		2015	Rp	764.484.248.710	27,36
		2016	Rp	1.001.657.012.004	27,63
65	SKLT	2013	Rp	301.989.488.699	26,43
		2014	Rp	331.574.891.637	26,53

		2015	Rp	377.110.748.359	26,66
		2016	Rp	568.239.939.951	27,07
66	SMBR	2013	Rp	2.711.416.335.000	28,63
		2014	Rp	2.926.360.857.000	28,70
		2015	Rp	3.268.667.933.000	28,82
		2016	Rp	4.368.876.996.000	29,11
67	SMCB	2013	Rp	14.894.990.000.000	30,33
		2014	Rp	17.195.352.000.000	30,48
		2015	Rp	17.321.565.000.000	30,48
		2016	Rp	19.763.133.000.000	30,61
68	SMGR	2013	Rp	30.792.884.092.000	31,06
		2014	Rp	34.314.666.027.000	31,17
		2015	Rp	38.153.118.932.000	31,27
		2016	Rp	44.226.895.982.000	31,42
69	SMSM	2013	Rp	1.701.103.245.176	28,16
		2014	Rp	1.749.395.000.000	28,19
		2015	Rp	2.220.108.000.000	28,43
		2016	Rp	2.254.740.000.000	28,44
70	SPMA	2013	Rp	1.767.105.818.949	28,20
		2014	Rp	2.091.957.078.669	28,37
		2015	Rp	2.185.464.365.772	28,41
		2016	Rp	2.158.852.415.950	28,40
71	SQBI DAN SQBB	2013	Rp	421.187.982.000	26,77
		2014	Rp	459.352.720.000	26,85
		2015	Rp	464.027.522.000	26,86
		2016	Rp	479.233.790.000	26,90
72	SRSN	2013	Rp	420.782.548.000	26,77
		2014	Rp	463.347.124.000	26,86
		2015	Rp	574.073.314.000	27,08
		2016	Rp	717.149.704.000	27,30
73	STAR	2013	Rp	749.402.740.231	27,34
		2014	Rp	775.917.827.931	27,38
		2015	Rp	729.020.553.284	27,31
		2016	Rp	690.187.353.961	27,26
74	TALF	2013	Rp	341.414.650.168	26,56
		2014	Rp	431.533.296.503	26,79
		2015	Rp	434.210.376.664	26,80
		2016	Rp	881.673.021.959	27,51

75	TCID	2013	Rp	1.465.952.460.752	28,01
		2014	Rp	1.853.235.343.636	28,25
		2015	Rp	2.082.096.848.703	28,36
		2016	Rp	2.185.101.038.101	28,41
76	TIRT	2013	Rp	723.177.125.785	27,31
		2014	Rp	713.714.873.924	27,29
		2015	Rp	763.168.027.178	27,36
		2016	Rp	815.997.477.795	27,43
77	TOTO	2013	Rp	1.746.177.682.568	28,19
		2014	Rp	2.027.288.693.678	28,34
		2015	Rp	2.439.540.859.205	28,52
		2016	Rp	2.581.440.938.262	28,58
78	TRIS	2013	Rp	449.008.821.261	26,83
		2014	Rp	523.900.642.605	26,98
		2015	Rp	574.346.433.075	27,08
		2016	Rp	639.701.164.511	27,18
79	TRST	2013	Rp	3.260.919.505.192	28,81
		2014	Rp	3.261.285.495.052	28,81
		2015	Rp	3.357.359.499.954	28,84
		2016	Rp	3.290.596.224.286	28,82
80	TSPC	2013	Rp	5.407.957.915.805	29,32
		2014	Rp	5.592.730.492.960	29,35
		2015	Rp	6.284.729.099.203	29,47
		2016	Rp	6.585.807.349.438	29,52
81	ULTJ	2013	Rp	2.811.620.982.142	28,66
		2014	Rp	2.917.083.567.355	28,70
		2015	Rp	3.539.995.910.248	28,90
		2016	Rp	4.239.199.641.365	29,08
82	UNIT	2013	Rp	459.118.935.528	26,85
		2014	Rp	440.727.374.151	26,81
		2015	Rp	460.539.382.206	26,86
		2016	Rp	432.913.180.372	26,79
83	UNVR	2013	Rp	13.348.188.000.000	30,22
		2014	Rp	14.280.670.000.000	30,29
		2015	Rp	15.729.945.000.000	30,39
		2016	Rp	16.745.695.000.000	30,45
84	VOKS	2013	Rp	1.955.830.321.070	28,30
		2014	Rp	1.553.904.599.142	28,07

		2015	Rp	1.536.244.634.556	28,06
		2016	Rp	1.668.210.094.478	28,14
85	WIIM	2013	Rp	1.229.011.260.881	27,84
		2014	Rp	1.332.907.675.785	27,92
		2015	Rp	1.342.700.045.391	27,93
		2016	Rp	1.353.634.132.275	27,93
86	WTON	2013	Rp	2.917.400.751.000	28,70
		2014	Rp	3.802.332.940.158	28,97
		2015	Rp	4.456.097.502.805	29,13
		2016	Rp	4.662.319.785.318	29,17
87	YPAS	2013	Rp	613.878.797.683	27,14
		2014	Rp	320.494.592.961	26,49
		2015	Rp	279.189.768.587	26,36
		2016	Rp	280.257.664.992	26,36

Sumber: IDX Statistik (data diolah, 2018)

Lampiran 4
Data Hasil Pengelompokan Kompleksitas Operasi
Periode 2013-2016

Variabel Dummy:

Kode 0 untuk perusahaan yang tidak memiliki anak perusahaan

Kode 1 untuk perusahaan yang memiliki anak perusahaan

No	Kode Perusahaan	Periode	Kompleksitas Operasi
1	ADES	2013	0
		2014	0
		2015	0
		2016	0
2	AKPI	2013	1
		2014	1
		2015	1
		2016	1
3	ALDO	2013	1
		2014	1
		2015	1
		2016	1
4	ALKA	2013	1
		2014	1
		2015	1
		2016	1
5	ALMI	2013	0
		2014	0

		2015	0
		2016	0
6	ALTO	2013	1
		2014	1
		2015	1
		2016	1
7	AMFG	2013	1
		2014	1
		2015	1
		2016	1
8	ASII	2013	1
		2014	1
		2015	1
		2016	1
9	AUTO	2013	1
		2014	1
		2015	1
		2016	1
10	BAJA	2013	1
		2014	1
		2015	1
		2016	1
11	BATA	2013	0
		2014	0
		2015	0
		2016	0
12	BIMA	2013	0

		2014	0
		2015	0
		2016	0
13	BTON	2013	0
		2014	0
		2015	0
		2016	0
14	BUDI	2013	1
		2014	1
		2015	1
		2016	1
15	CEKA	2013	0
		2014	0
		2015	0
		2016	0
16	CPIN	2013	1
		2014	1
		2015	1
		2016	1
17	DAJK	2013	1
		2014	1
		2015	1
		2016	1
18	DLTA	2013	1
		2014	1
		2015	1
		2016	1

19	DVLA	2013	1
		2014	1
		2015	1
		2016	1
20	EKAD	2013	1
		2014	1
		2015	1
		2016	1
21	FASW	2013	0
		2014	0
		2015	0
		2016	0
22	GDST	2013	0
		2014	0
		2015	0
		2016	0
23	GGRM	2013	1
		2014	1
		2015	1
		2016	1
24	HDTX	2013	1
		2014	1
		2015	1
		2016	1
25	HMSP	2013	1
		2014	1
		2015	1

		2016	1
26	ICBP	2013	1
		2014	1
		2015	1
		2016	1
27	IGAR	2013	1
		2014	1
		2015	1
		2016	1
28	IMAS	2013	1
		2014	1
		2015	1
		2016	1
29	INAF	2013	1
		2014	1
		2015	1
		2016	1
30	INAI	2013	1
		2014	1
		2015	1
		2016	1
31	INCI	2013	0
		2014	0
		2015	0
		2016	1
32	INDF	2013	1
		2014	1

		2015	1
		2016	1
33	INDS	2013	1
		2014	1
		2015	1
		2016	1
34	INTP	2013	1
		2014	1
		2015	1
		2016	1
35	JECC	2013	1
		2014	1
		2015	1
		2016	1
36	JKSW	2013	0
		2014	0
		2015	0
		2016	0
37	JPFA	2013	1
		2014	1
		2015	1
		2016	1
38	JPRS	2013	0
		2014	0
		2015	0
		2016	0
39	KAEF	2013	1

		2014	1
		2015	1
		2016	1
40	KBLI	2013	0
		2014	0
		2015	0
		2016	0
41	KBLM	2013	1
		2014	1
		2015	1
		2016	1
42	KBRI	2013	1
		2014	1
		2015	1
		2016	1
43	KDSI	2013	1
		2014	1
		2015	1
		2016	1
44	KIAS	2013	1
		2014	1
		2015	1
		2016	1
45	KICI	2013	0
		2014	0
		2015	0
		2016	0

46	KLBF	2013	1
		2014	1
		2015	1
		2016	1
47	LION	2013	1
		2014	1
		2015	1
		2016	1
48	LMPI	2013	0
		2014	0
		2015	0
		2016	0
49	LMSH	2013	0
		2014	0
		2015	0
		2016	0
50	LPIN	2013	1
		2014	1
		2015	1
		2016	1
51	MAIN	2013	1
		2014	1
		2015	1
		2016	1
52	MBTO	2013	1
		2014	1
		2015	1

		2016	1
53	MERK	2013	0
		2014	0
		2015	0
		2016	0
54	MLBI	2013	1
		2014	1
		2015	1
		2016	1
55	MLIA	2013	1
		2014	1
		2015	1
		2016	1
56	MYOR	2013	1
		2014	1
		2015	1
		2016	1
57	PYFA	2013	0
		2014	0
		2015	0
		2016	0
58	RMBA	2013	1
		2014	1
		2015	1
		2016	1
59	ROTI	2013	0
		2014	0

		2015	0
		2016	0
60	SCCO	2013	1
		2014	1
		2015	1
		2016	1
61	SIDO	2013	1
		2014	1
		2015	1
		2016	1
62	SIMA	2013	0
		2014	0
		2015	0
		2016	0
63	SIPD	2013	1
		2014	1
		2015	1
		2016	1
64	SKBM	2013	1
		2014	1
		2015	1
		2016	1
65	SKLT	2013	1
		2014	1
		2015	1
		2016	1
66	SMBR	2013	0

		2014	0
		2015	0
		2016	0
67	SMCB	2013	1
		2014	1
		2015	1
		2016	1
68	SMGR	2013	1
		2014	1
		2015	1
		2016	1
69	SMSM	2013	1
		2014	1
		2015	1
		2016	1
70	SPMA	2013	0
		2014	0
		2015	0
		2016	0
71	SQBI DAN SQBB	2013	0
		2014	0
		2015	0
		2016	0
72	SRSN	2013	0
		2014	0
		2015	0
		2016	0

73	STAR	2013	1
		2014	1
		2015	1
		2016	1
74	TALF	2013	0
		2014	0
		2015	0
		2016	0
75	TCID	2013	0
		2014	0
		2015	0
		2016	0
76	TIRT	2013	0
		2014	0
		2015	0
		2016	0
77	TOTO	2013	0
		2014	0
		2015	0
		2016	0
78	TRIS	2013	1
		2014	1
		2015	1
		2016	1
79	TRST	2013	1
		2014	1
		2015	1

		2016	1
80	TSPC	2013	1
		2014	1
		2015	1
		2016	1
81	ULTJ	2013	1
		2014	1
		2015	1
		2016	1
82	UNIT	2013	1
		2014	1
		2015	1
		2016	1
83	UNVR	2013	1
		2014	1
		2015	1
		2016	1
84	VOKS	2013	1
		2014	1
		2015	1
		2016	1
85	WIIM	2013	1
		2014	1
		2015	1
		2016	1
86	WTON	2013	1
		2014	1

		2015	1
		2016	1
87	YPAS	2013	0
		2014	0
		2015	0
		2016	0

Sumber: IDX Statistik (data diolah, 2018)

Lampiran 5
Data Hasil Pengelompokan Opini Auditor
Periode 2013-2016

Variabel Dummy:

Kode 0 untuk perusahaan yang memperoleh pendapat selain wajar tanpa pengecualian

Kode 1 untuk perusahaan yang memperoleh pendapat wajar tanpa pengecualian

No	Kode Perusahaan	Periode	Opini Auditor
1	ADES	2013	1
		2014	0
		2015	1
		2016	1
2	AKPI	2013	1
		2014	0
		2015	1
		2016	1
3	ALDO	2013	0
		2014	1
		2015	0
		2016	0
4	ALKA	2013	1
		2014	1
		2015	1
		2016	1
5	ALMI	2013	1
		2014	1
		2015	0
		2016	0
6	ALTO	2013	0
		2014	1
		2015	0
		2016	0
7	AMFG	2013	1
		2014	1

		2015	1
		2016	1
8	ASII	2013	0
		2014	1
		2015	1
		2016	1
9	AUTO	2013	0
		2014	1
		2015	1
		2016	1
10	BAJA	2013	0
		2014	0
		2015	0
		2016	0
11	BATA	2013	1
		2014	1
		2015	1
		2016	1
12	BIMA	2013	0
		2014	0
		2015	0
		2016	0
13	BTON	2013	1
		2014	1
		2015	0
		2016	1
14	BUDI	2013	1
		2014	1
		2015	0
		2016	1
15	CEKA	2013	1
		2014	1
		2015	1
		2016	1
16	CPIN	2013	1
		2014	1
		2015	1
		2016	0
17	DAJK	2013	0
		2014	1
		2015	0

		2016	1
18	DLTA	2013	0
		2014	0
		2015	0
		2016	0
19	DVLA	2013	1
		2014	1
		2015	1
		2016	1
20	EKAD	2013	1
		2014	1
		2015	0
		2016	0
21	FASW	2013	1
		2014	1
		2015	0
		2016	1
22	GDST	2013	1
		2014	0
		2015	0
		2016	1
23	GGRM	2013	1
		2014	1
		2015	1
		2016	1
24	HDTX	2013	1
		2014	0
		2015	0
		2016	0
25	HMSP	2013	1
		2014	1
		2015	1
		2016	1
26	ICBP	2013	0
		2014	1
		2015	1
		2016	1
27	IGAR	2013	0
		2014	0
		2015	0
		2016	0

28	IMAS	2013	1
		2014	1
		2015	1
		2016	1
29	INAF	2013	0
		2014	0
		2015	0
		2016	0
30	INAI	2013	1
		2014	0
		2015	0
		2016	1
31	INCI	2013	1
		2014	1
		2015	0
		2016	0
32	INDF	2013	0
		2014	1
		2015	1
		2016	1
33	INDS	2013	1
		2014	1
		2015	1
		2016	1
34	INTP	2013	1
		2014	1
		2015	1
		2016	1
35	JECC	2013	0
		2014	0
		2015	0
		2016	0
36	JKSW	2013	0
		2014	0
		2015	0
		2016	0
37	JPFA	2013	0
		2014	0
		2015	0
		2016	1
38	JPRS	2013	1

		2014	1
		2015	0
		2016	1
39	KAEF	2013	0
		2014	1
		2015	0
		2016	0
40	KBLI	2013	1
		2014	1
		2015	0
		2016	1
41	KBLM	2013	1
		2014	1
		2015	1
		2016	1
42	KBRI	2013	0
		2014	0
		2015	0
		2016	0
43	KDSI	2013	1
		2014	1
		2015	1
		2016	1
44	KIAS	2013	1
		2014	1
		2015	1
		2016	1
45	KICI	2013	1
		2014	1
		2015	0
		2016	1
46	KLBF	2013	1
		2014	1
		2015	1
		2016	1
47	LION	2013	1
		2014	1
		2015	1
		2016	1
48	LMPI	2013	1
		2014	1

		2015	0
		2016	0
49	LMSH	2013	1
		2014	1
		2015	1
		2016	1
50	LPIN	2013	0
		2014	1
		2015	1
		2016	1
51	MAIN	2013	0
		2014	1
		2015	0
		2016	1
52	MBTO	2013	1
		2014	1
		2015	1
		2016	1
53	MERK	2013	1
		2014	1
		2015	1
		2016	1
54	MLBI	2013	1
		2014	1
		2015	0
		2016	0
55	MLIA	2013	1
		2014	1
		2015	1
		2016	1
56	MYOR	2013	1
		2014	1
		2015	0
		2016	0
57	PYFA	2013	1
		2014	1
		2015	0
		2016	1
58	RMBA	2013	0
		2014	0
		2015	0

		2016	0
59	ROTI	2013	1
		2014	1
		2015	1
		2016	1
60	SCCO	2013	0
		2014	1
		2015	1
		2016	1
61	SIDO	2013	1
		2014	0
		2015	1
		2016	0
62	SIMA	2013	0
		2014	1
		2015	0
		2016	1
63	SIPD	2013	1
		2014	1
		2015	1
		2016	1
64	SKBM	2013	1
		2014	0
		2015	0
		2016	1
65	SKLT	2013	1
		2014	1
		2015	0
		2016	1
66	SMBR	2013	1
		2014	1
		2015	1
		2016	0
67	SMCB	2013	0
		2014	0
		2015	0
		2016	0
68	SMGR	2013	0
		2014	0
		2015	0
		2016	1

69	SMSM	2013	0
		2014	0
		2015	0
		2016	1
70	SPMA	2013	1
		2014	1
		2015	0
		2016	0
71	SQBI DAN SQBB	2013	1
		2014	1
		2015	1
		2016	1
72	SRSN	2013	1
		2014	1
		2015	1
		2016	1
73	STAR	2013	1
		2014	1
		2015	1
		2016	0
74	TALF	2013	1
		2014	1
		2015	1
		2016	1
75	TCID	2013	1
		2014	1
		2015	0
		2016	1
76	TIRT	2013	1
		2014	1
		2015	1
		2016	0
77	TOTO	2013	1
		2014	1
		2015	1
		2016	1
78	TRIS	2013	0
		2014	0
		2015	0
		2016	0

79	TRST	2013	1
		2014	1
		2015	1
		2016	1
80	TSPC	2013	1
		2014	1
		2015	1
		2016	1
81	ULTJ	2013	0
		2014	1
		2015	1
		2016	1
82	UNIT	2013	1
		2014	1
		2015	1
		2016	1
83	UNVR	2013	1
		2014	0
		2015	0
		2016	1
84	VOKS	2013	0
		2014	0
		2015	0
		2016	0
85	WIIM	2013	0
		2014	0
		2015	0
		2016	0
86	WTON	2013	1
		2014	0
		2015	0
		2016	1
87	YPAS	2013	0
		2014	0
		2015	0
		2016	1

Sumber: IDX Statistik (data diolah, 2018)

Lampiran 6
Data Hasil Pengelompokan Ukuran Kantor Akuntan Publik
Periode 2013-2016

Variabel Dummy :

1. Skor 0 apabila perusahaan menggunakan jasa KAP *non Big Four*
2. Skor 1 apabila perusahaan menggunakan jasa KAP *Big Four*

No	Kode Perusahaan	Periode	KAP
1	ADES	2013	0
		2014	0
		2015	0
		2016	0
2	AKPI	2013	1
		2014	1
		2015	1
		2016	1
3	ALDO	2013	0
		2014	0
		2015	0
		2016	0
4	ALKA	2013	0
		2014	0
		2015	0
		2016	0
5	ALMI	2013	0
		2014	0
		2015	0
		2016	0
6	ALTO	2013	0
		2014	0
		2015	0
		2016	0
7	AMFG	2013	1
		2014	1
		2015	1
		2016	1

8	ASII	2013	1
		2014	1
		2015	1
		2016	1
9	AUTO	2013	1
		2014	1
		2015	1
		2016	1
10	BAJA	2013	0
		2014	0
		2015	0
		2016	0
11	BATA	2013	1
		2014	1
		2015	1
		2016	1
12	BIMA	2013	0
		2014	0
		2015	0
		2016	0
13	BTON	2013	0
		2014	0
		2015	0
		2016	0
14	BUDI	2013	0
		2014	0
		2015	0
		2016	0
15	CEKA	2013	1
		2014	1
		2015	1
		2016	1
16	CPIN	2013	1
		2014	1
		2015	1
		2016	1
17	DAJK	2013	0
		2014	0
		2015	0
		2016	0
18	DLTA	2013	1

		2014	1
		2015	1
		2016	1
19	DVLA	2013	1
		2014	1
		2015	1
		2016	1
20	EKAD	2013	0
		2014	0
		2015	0
		2016	0
21	FASW	2013	1
		2014	1
		2015	1
		2016	1
22	GDST	2013	0
		2014	0
		2015	0
		2016	0
23	GGRM	2013	1
		2014	1
		2015	1
		2016	1
24	HDTX	2013	0
		2014	0
		2015	0
		2016	0
25	HMSP	2013	1
		2014	1
		2015	1
		2016	1
26	ICBP	2013	1
		2014	1
		2015	1
		2016	1
27	IGAR	2013	0
		2014	0
		2015	0
		2016	0
28	IMAS	2013	1
		2014	1

		2015	1
		2016	1
29	INAF	2013	0
		2014	0
		2015	0
		2016	0
30	INAI	2013	0
		2014	0
		2015	0
		2016	0
31	INCI	2013	0
		2014	0
		2015	0
		2016	0
32	INDF	2013	1
		2014	1
		2015	1
		2016	1
33	INDS	2013	0
		2014	0
		2015	0
		2016	0
34	INTP	2013	1
		2014	1
		2015	1
		2016	1
35	JECC	2013	0
		2014	0
		2015	0
		2016	0
36	JKSW	2013	0
		2014	0
		2015	0
		2016	0
37	JPFA	2013	0
		2014	0
		2015	0
		2016	0
38	JPRS	2013	0
		2014	0
		2015	0

		2016	0
39	KAEF	2013	0
		2014	0
		2015	0
		2016	0
40	KBLI	2013	1
		2014	1
		2015	1
		2016	1
41	KBLM	2013	0
		2014	0
		2015	0
		2016	0
42	KBRI	2013	0
		2014	0
		2015	0
		2016	0
43	KDSI	2013	0
		2014	0
		2015	0
		2016	0
44	KIAS	2013	0
		2014	0
		2015	0
		2016	1
45	KICI	2013	0
		2014	0
		2015	0
		2016	0
46	KLBF	2013	1
		2014	1
		2015	1
		2016	1
47	LION	2013	0
		2014	0
		2015	0
		2016	0
48	LMPI	2013	0
		2014	0
		2015	0
		2016	0

49	LMSH	2013	0
		2014	0
		2015	0
		2016	0
50	LPIN	2013	0
		2014	0
		2015	0
		2016	0
51	MAIN	2013	0
		2014	0
		2015	0
		2016	0
52	MBTO	2013	0
		2014	0
		2015	0
		2016	0
53	MERK	2013	1
		2014	1
		2015	1
		2016	1
54	MLBI	2013	1
		2014	1
		2015	1
		2016	1
55	MLIA	2013	1
		2014	1
		2015	1
		2016	1
56	MYOR	2013	0
		2014	0
		2015	0
		2016	0
57	PYFA	2013	0
		2014	0
		2015	0
		2016	0
58	RMBA	2013	1
		2014	1
		2015	1
		2016	1
59	ROTI	2013	1

		2014	1
		2015	1
		2016	1
60	SCCO	2013	0
		2014	0
		2015	0
		2016	0
61	SIDO	2013	0
		2014	0
		2015	0
		2016	0
62	SIMA	2013	0
		2014	0
		2015	0
		2016	0
63	SIPD	2013	0
		2014	0
		2015	0
		2016	0
64	SKBM	2013	0
		2014	0
		2015	0
		2016	0
65	SKLT	2013	0
		2014	0
		2015	0
		2016	0
66	SMBR	2013	0
		2014	0
		2015	0
		2016	0
67	SMCB	2013	1
		2014	1
		2015	1
		2016	1
68	SMGR	2013	1
		2014	1
		2015	1
		2016	1
69	SMSM	2013	1
		2014	1

		2015	1
		2016	1
70	SPMA	2013	0
		2014	0
		2015	0
		2016	0
71	SQBI DAN SQBB	2013	1
		2014	1
		2015	1
		2016	1
72	SRSN	2013	0
		2014	0
		2015	0
		2016	0
73	STAR	2013	0
		2014	0
		2015	0
		2016	0
74	TALF	2013	0
		2014	0
		2015	0
		2016	0
75	TCID	2013	1
		2014	1
		2015	1
		2016	1
76	TIRT	2013	0
		2014	0
		2015	0
		2016	0
77	TOTO	2013	1
		2014	1
		2015	1
		2016	1
78	TRIS	2013	0
		2014	0
		2015	0
		2016	0
79	TRST	2013	1
		2014	1

		2015	1
		2016	1
80	TSPC	2013	0
		2014	0
		2015	0
		2016	0
81	ULTJ	2013	0
		2014	0
		2015	0
		2016	0
82	UNIT	2013	0
		2014	0
		2015	0
		2016	0
83	UNVR	2013	1
		2014	1
		2015	1
		2016	1
84	VOKS	2013	0
		2014	0
		2015	0
		2016	0
85	WIIM	2013	0
		2014	0
		2015	0
		2016	0
86	WTON	2013	0
		2014	0
		2015	0
		2016	0
87	YPAS	2013	0
		2014	0
		2015	0
		2016	0

Sumber: IDX Statistik (data diolah, 2018)

Lampiran 7

Data Hasil Perhitungan Ukuran *Audit Delay*

Periode 2013-2016

Audit Delay = Tanggal Laporan Audit – Tanggal Laporan Keuangan

No	Kode Perusahaan	Periode	Audit Delay (hari)
1	ADES	2013	73
		2014	89
		2015	87
		2016	84
2	AKPI	2013	78
		2014	99
		2015	76
		2016	82
3	ALDO	2013	77
		2014	77
		2015	77
		2016	77
4	ALKA	2013	87
		2014	87
		2015	87
		2016	87
5	ALMI	2013	80
		2014	83
		2015	87
		2016	87
6	ALTO	2013	162
		2014	110
		2015	140
		2016	150
7	AMFG	2013	86
		2014	84
		2015	88
		2016	89
8	ASII	2013	57

		2014	57
		2015	56
		2016	58
9	AUTO	2013	52
		2014	52
		2015	52
		2016	52
10	BAJA	2013	84
		2014	79
		2015	77
		2016	74
11	BATA	2013	83
		2014	85
		2015	87
		2016	90
12	BIMA	2013	86
		2014	89
		2015	85
		2016	87
13	BTON	2013	84
		2014	83
		2015	84
		2016	84
14	BUDI	2013	80
		2014	79
		2015	80
		2016	79
15	CEKA	2013	66
		2014	85
		2015	75
		2016	81
16	CPIN	2013	85
		2014	86
		2015	88
		2016	89
17	DAJK	2013	111
		2014	86
		2015	119
		2016	68
18	DLTA	2013	86
		2014	86

		2015	88
		2016	84
19	DVLA	2013	59
		2014	57
		2015	67
		2016	68
20	EKAD	2013	76
		2014	79
		2015	77
		2016	77
21	FASW	2013	62
		2014	69
		2015	87
		2016	52
22	GDST	2013	79
		2014	76
		2015	80
		2016	81
23	GGRM	2013	76
		2014	83
		2015	77
		2016	82
24	HDTX	2013	78
		2014	74
		2015	74
		2016	67
25	HMSP	2013	86
		2014	77
		2015	60
		2016	66
26	ICBP	2013	76
		2014	71
		2015	82
		2016	80
27	IGAR	2013	45
		2014	40
		2015	50
		2016	49
28	IMAS	2013	73
		2014	82
		2015	83

		2016	82
29	INAF	2013	52
		2014	51
		2015	56
		2016	59
30	INAI	2013	80
		2014	79
		2015	87
		2016	82
31	INCI	2013	83
		2014	83
		2015	70
		2016	84
32	INDF	2013	76
		2014	71
		2015	82
		2016	80
33	INDS	2013	83
		2014	89
		2015	89
		2016	84
34	INTP	2013	66
		2014	64
		2015	69
		2016	73
35	JECC	2013	80
		2014	83
		2015	83
		2016	87
36	JKSW	2013	86
		2014	86
		2015	87
		2016	89
37	JPFA	2013	80
		2014	56
		2015	53
		2016	58
38	JPRS	2013	80
		2014	82
		2015	81
		2016	83

39	KAEF	2013	50
		2014	51
		2015	54
		2016	54
40	KBLI	2013	79
		2014	79
		2015	80
		2016	80
41	KBLM	2013	84
		2014	86
		2015	87
		2016	84
42	KBRI	2013	86
		2014	82
		2015	87
		2016	90
43	KDSI	2013	84
		2014	58
		2015	58
		2016	58
44	KIAS	2013	51
		2014	49
		2015	74
		2016	79
45	KICI	2013	62
		2014	63
		2015	87
		2016	69
46	KLBF	2013	70
		2014	71
		2015	70
		2016	76
47	LION	2013	85
		2014	75
		2015	83
		2016	75
48	LMPI	2013	73
		2014	68
		2015	76
		2016	81
49	LMSH	2013	85

		2014	70
		2015	83
		2016	75
50	LPIN	2013	87
		2014	89
		2015	150
		2016	89
51	MAIN	2013	83
		2014	86
		2015	83
		2016	89
52	MBTO	2013	76
		2014	84
		2015	80
		2016	80
53	MERK	2013	45
		2014	58
		2015	63
		2016	61
54	MLBI	2013	76
		2014	75
		2015	73
		2016	59
55	MLIA	2013	80
		2014	71
		2015	87
		2016	87
56	MYOR	2013	85
		2014	86
		2015	81
		2016	74
57	PYFA	2013	69
		2014	75
		2015	80
		2016	76
58	RMBA	2013	86
		2014	86
		2015	76
		2016	73
59	ROTI	2013	48
		2014	79

		2015	83
		2016	68
60	SCCO	2013	80
		2014	82
		2015	77
		2016	77
61	SIDO	2013	38
		2014	70
		2015	82
		2016	73
62	SIMA	2013	85
		2014	85
		2015	348
		2016	70
63	SIPD	2013	87
		2014	147
		2015	129
		2016	77
64	SKBM	2013	88
		2014	87
		2015	90
		2016	88
65	SKLT	2013	80
		2014	77
		2015	89
		2016	77
66	SMBR	2013	45
		2014	44
		2015	46
		2016	45
67	SMCB	2013	48
		2014	48
		2015	53
		2016	55
68	SMGR	2013	45
		2014	49
		2015	46
		2016	48
69	SMSM	2013	84
		2014	84
		2015	88

		2016	89
70	SPMA	2013	86
		2014	89
		2015	87
		2016	89
71	SQBI DAN SQBB	2013	78
		2014	72
		2015	81
		2016	88
72	SRSN	2013	69
		2014	86
		2015	70
		2016	77
73	STAR	2013	80
		2014	78
		2015	87
		2016	90
74	TALF	2013	83
		2014	76
		2015	77
		2016	81
75	TCID	2013	64
		2014	64
		2015	62
		2016	63
76	TIRT	2013	79
		2014	84
		2015	82
		2016	83
77	TOTO	2013	79
		2014	84
		2015	88
		2016	87
78	TRIS	2013	62
		2014	76
		2015	73
		2016	82
79	TRST	2013	77
		2014	75
		2015	73

		2016	77
80	TSPC	2013	76
		2014	78
		2015	77
		2016	75
81	ULTJ	2013	83
		2014	89
		2015	88
		2016	82
82	UNIT	2013	79
		2014	82
		2015	80
		2016	83
83	UNVR	2013	84
		2014	86
		2015	89
		2016	77
84	VOKS	2013	79
		2014	105
		2015	97
		2016	77
85	WIIM	2013	73
		2014	82
		2015	77
		2016	87
86	WTON	2013	45
		2014	50
		2015	53
		2016	41
87	YPAS	2013	87
		2014	65
		2015	69
		2016	70

Sumber: IDX Statistik (data diolah, 2018)

Lampiran 8
Statistik Diskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	348	24,00	33,00	28,1954	1,65871
Kompleksitas Operasi	348	,00	1,00	,6810	,46675
Opini Auditor	348	,00	1,00	,6264	,48445
Ukuran KAP	348	,00	1,00	,3592	,48046
Audit Delay	348	38,00	348,00	77,9109	21,47744
Valid N (listwise)	348				

Lampiran 9
Uji Normalitas Tidak Normal

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		348
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	20,76226447
	Absolute	,170
Most Extreme Differences	Positive	,170
	Negative	-,128
Kolmogorov-Smirnov Z		3,179
Asymp. Sig. (2-tailed)		,000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 10
Uji Normalitas Setelah Perbaikan

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		120
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	7,15729560
	Absolute	,112
Most Extreme Differences	Positive	,069
	Negative	-,112
Kolmogorov-Smirnov Z		1,223
Asymp. Sig. (2-tailed)		,100

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 11

Uji Multikolinieritas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan ^b		Enter

- a. Dependent Variable: AuditDelay
 b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,418 ^a	,175	,146	6,67320

- a. Predictors: (Constant), UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan
 b. Dependent Variable: AuditDelay

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1077,588	4	269,397	6,050	,000 ^b
	Residual	5076,602	114	44,532		
	Total	6154,190	118			

- a. Dependent Variable: AuditDelay
 b. Predictors: (Constant), UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	77,620	12,819		6,055	,000	
	UkuranPerusahaan	-1,806	,783	-,252	-2,306	,023	,607
	KomplesitasOperasi	1,850	1,998	,093	,926	,356	,717
	OpiniAudit	1,349	1,368	,085	,987	,326	,978
	UkuranKAP	-4,668	2,046	-,239	-2,281	,024	,657

a. Dependent Variable: AuditDelay

Coefficient Correlations^a

Model		UkuranKAP	OpiniAudit	KomplesitasOperasi	UkuranPerusahaan	
1	UkuranKAP	1,000	-,109	,415	-,554	
	OpiniAudit	-,109	1,000	,049	,030	
	Correlations	KomplesitasOperasi	,415	,049	1,000	-,498
	UkuranPerusahaan	-,554	,030	-,498	1,000	
	UkuranKAP	4,187	-,304	1,695	-,887	
	OpiniAudit	-,304	1,870	,134	,033	
	Covariances	KomplesitasOperasi	1,695	,134	3,991	-,779
	UkuranPerusahaan	-,887	,033	-,779	,613	

a. Dependent Variable: AuditDelay

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	UkuranPerusahaan	KompleksitasOperasi	OpiniAudit	UkuranKAP
1	1	3,461	1,000	,00	,00	,02	,03	,01
	2	,803	2,077	,00	,00	,08	,01	,48
	3	,511	2,601	,00	,00	,07	,80	,11
	4	,224	3,930	,00	,00	,62	,16	,10
	5	,001	56,421	1,00	1,00	,22	,00	,29

a. Dependent Variable: AuditDelay

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	38,4347	53,8139	47,1723	3,02194	119
Residual	-22,90812	15,98501	,00000	6,55912	119
Std. Predicted Value	-2,891	2,198	,000	1,000	119
Std. Residual	-3,433	2,395	,000	,983	119

a. Dependent Variable: AuditDelay

Lampiran 12
Uji Autokorelasi
Tidak Normal

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Ukuran KAP, Kompleksitas Operasi, Opini Auditor, Ukuran Perusahaan ^b		. Enter

- a. Dependent Variable: Audit Delay
b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,358 ^a	,128	,098	7,28071	1,294

- a. Predictors: (Constant), Ukuran KAP, Kompleksitas Operasi, Opini Auditor, Ukuran Perusahaan
b. Dependent Variable: Audit Delay

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	894,993	4	223,748	4,221	,003 ^b
	Residual	6095,999	115	53,009		
	Total	6990,992	119			

- a. Dependent Variable: Audit Delay
b. Predictors: (Constant), Ukuran KAP, Kompleksitas Operasi, Opini Auditor, Ukuran Perusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	112,777	19,255		5,857	,000	
	Ukuran Perusahaan	-1,222	,712	-,196	-1,718	,088	,584
	Kompleksitas Operasi	1,349	1,724	,080	,783	,435	,720
	Opini Auditor	-1,178	1,448	-,074	-,814	,417	,927
	Ukuran KAP	-3,385	1,816	-,205	-1,864	,065	1,591

a. Dependent Variable: Audit Delay

Coefficient Correlations^a

Model		Ukuran KAP	Kompleksitas Operasi	Opini Auditor	Ukuran Perusahaan	
1	Correlations	Ukuran KAP	1,000	,402	-,267	-,566
		Kompleksitas Operasi	,402	1,000	-,069	-,510
		Opini Auditor	-,267	-,069	1,000	,154
		Ukuran Perusahaan	-,566	-,510	,154	1,000
		Covariances	Ukuran KAP	3,296	1,259	-,701
		Kompleksitas Operasi	1,259	2,971	-,173	-,625
		Opini Auditor	-,701	-,173	2,095	,159
		Ukuran Perusahaan	-,731	-,625	,159	,506

a. Dependent Variable: Audit Delay

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Ukuran Perusahaan	Kompleksitas Operasi	Opini Auditor	Ukuran KAP
1	1	3,869	1,000	,00	,00	,01	,02	,01
	2	,667	2,408	,00	,00	,05	,00	,51
	3	,303	3,574	,00	,00	,14	,74	,13
	4	,161	4,910	,00	,00	,56	,21	,04
	5	,001	82,136	1,00	1,00	,24	,03	,31

a. Dependent Variable: Audit Delay

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	71,6659	82,3414	77,5917	2,74243	120
Residual	-21,06628	11,93372	,00000	7,15730	120
Std. Predicted Value	-2,161	1,732	,000	1,000	120
Std. Residual	-2,893	1,639	,000	,983	120

a. Dependent Variable: Audit Delay

Lampiran 13
Uji Autokorelasi
Setelah Perbaikan

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan ^b		Enter

- a. Dependent Variable: AuditDelay
b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,418 ^a	,175	,146	6,67320	1,948

- a. Predictors: (Constant), UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan
b. Dependent Variable: AuditDelay

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1077,588	4	269,397	6,050	,000 ^b
	Residual	5076,602	114	44,532		
	Total	6154,190	118			

- a. Dependent Variable: AuditDelay
b. Predictors: (Constant), UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	77,620	12,819		6,055	,000	
	UkuranPerusahaan	-1,806	,783	-,252	-2,306	,023	,607
	KomplesitasOperasi	1,850	1,998	,093	,926	,356	,717
	OpiniAudit	1,349	1,368	,085	,987	,326	,978
	UkuranKAP	-4,668	2,046	-,239	-2,281	,024	,657

a. Dependent Variable: AuditDelay

Coefficient Correlations^a

Model		UkuranKAP	OpiniAudit	KomplesitasOperasi	UkuranPerusahaan
1	Correlations	UkuranKAP	1,000	-,109	,415
		OpiniAudit	-,109	1,000	,049
		KomplesitasOperasi	,415	,049	1,000
		UkuranPerusahaan	-,554	,030	-,498
	Covariances	UkuranKAP	4,187	-,304	1,695
		OpiniAudit	-,304	1,870	,134
		KomplesitasOperasi	1,695	,134	3,991
		UkuranPerusahaan	-,887	,033	-,779

a. Dependent Variable: AuditDelay

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	UkuranPerusahaan	KompleksitasOperasi	OpiniAudit	UkuranKAP
1	1	3,461	1,000	,00	,00	,02	,03	,01
	2	,803	2,077	,00	,00	,08	,01	,48
	3	,511	2,601	,00	,00	,07	,80	,11
	4	,224	3,930	,00	,00	,62	,16	,10
	5	,001	56,421	1,00	1,00	,22	,00	,29

a. Dependent Variable: AuditDelay

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	38,4347	53,8139	47,1723	3,02194	119
Residual	-22,90812	15,98501	,00000	6,55912	119
Std. Predicted Value	-2,891	2,198	,000	1,000	119
Std. Residual	-3,433	2,395	,000	,983	119

a. Dependent Variable: AuditDelay

Lampiran 14
Uji Heterokedastisitas

Correlations

		UkuranP erusahaa n	Kompleksi tasOpera si	OpiniA udit	Ukuran KAP	Unstanda rdized Residual	
Spearman' s rho	UkuranPerusaha an	Correlation	1,000	,309**	-,013	,431**	,045
		Coefficient					
		Sig. (2-tailed)	.	,001	,887	,000	,627
		N	119	119	119	119	119
	KompleksitasOper asi	Correlation	,309**	1,000	-,087	-,219*	,004
		Coefficient					
		Sig. (2-tailed)	,001	.	,349	,017	,969
		N	119	119	119	119	119
	OpiniAudit	Correlation	-,013	-,087	1,000	,101	,030
		Coefficient					
		Sig. (2-tailed)	,887	,349	.	,272	,743
		N	119	119	119	119	119
UkuranKAP	Correlation	,431**	-,219*	,101	1,000	,012	
	Coefficient						
	Sig. (2-tailed)	,000	,017	,272	.	,894	
	N	119	119	119	119	119	
Unstandardized Residual	Correlation	,045	,004	,030	,012	1,000	
	Coefficient						
	Sig. (2-tailed)	,627	,969	,743	,894	.	
	N	119	119	119	119	119	

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Lampiran 15
Analisis Regresi Berganda
(Uji T, F, Koefisien Determinasi)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan ^b		Enter

- a. Dependent Variable: AuditDelay
b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,418 ^a	,175	,146	6,67320

- a. Predictors: (Constant), UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan
b. Dependent Variable: AuditDelay

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1077,588	4	269,397	6,050	,000 ^b
	Residual	5076,602	114	44,532		
	Total	6154,190	118			

- a. Dependent Variable: AuditDelay
b. Predictors: (Constant), UkuranKAP, OpiniAudit, KompleksitasOperasi, UkuranPerusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
(Constant)	77,620	12,819		6,055	,000	
1	UkuranPerusahaan	-1,806	,783	-,252	-2,306	,023
	KomplesitasOperasi	1,850	1,998	,093	,926	,356
	OpiniAudit	1,349	1,368	,085	,987	,326
	UkuranKAP	-4,668	2,046	-,239	-2,281	,024

a. Dependent Variable: AuditDelay

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	38,4347	53,8139	47,1723	3,02194	119
Residual	-22,90812	15,98501	,00000	6,55912	119
Std. Predicted Value	-2,891	2,198	,000	1,000	119
Std. Residual	-3,433	2,395	,000	,983	119

a. Dependent Variable: AuditDelay