

BAB V

PENUTUP

5.1. Kesimpulan

Berdasarkan hasil penelitian dan pembahasan yang telah dilakukan, maka kesimpulan yang dapat diambil adalah sebagai berikut:

1. ROA tidak berpengaruh terhadap *audit report lag*.
2. Ukuran perusahaan berpengaruh negatif terhadap *audit report lag*.
3. Pergantian auditor tidak berpengaruh terhadap *audit report lag*.

5.2. Keterbatasan dan Saran penelitian

Penelitian ini memiliki keterbatasan yaitu

1. ROA terlalu menyederhanakan ukuran profitabilitas, sehingga untuk peneliti selanjutnya dapat menggunakan pengukuran yang lain seperti rasio ROS yaitu membagi *net profit* dengan *sales revenue* (Novert dan Yulius, 2014)
2. Ukuran perusahaan dalam penelitian ini menggunakan pengukuran Logaritma Natural Total Aset. Saran untuk peneliti selanjutnya variabel ukuran perusahaan dapat diukur dengan jumlah anak perusahaan, departemen perusahaan, luas perusahaan yang sangat mempengaruhi audit.

5.3. Implikasi

Berdasarkan hasil analisis, pembahasan, dan kesimpulan. Adapun implikasi dari penelitian yang telah dilakukan berupa saran agar mendapat hasil yang lebih baik, antara lain:

1. Bagi para calon investor yang akan melakukan investasi dipasar modal, hasil penelitian ini diharapkan dapat berguna sebagai bahan pertimbangan dalam pengambilan keputusan investasi terutama pada perusahaan yang *audit report lag* cukup lama.
2. Bagi Akuntan Publik peneliti ini dapat digunakan sebagai salah satu pertimbangan untuk lebih memperhatikan hal-hal apa saja yang dapat membuat lamanya pelaporan hasil audit dikeluarkan oleh auditor sehingga dapat menjadi acuan untuk melakukan audit yang lebih baik kedepannya.
3. Bagi peneliti selanjutnya diharapkan dapat mengamati variabel lainnya yang dapat berhubungan dengan *audit report lag*. Beberapa variabel tersebut adalah solvabilitas, jenis perusahaan, reputasi auditor dan lain sebagainya.

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LAMPIRAN

LAMPIRAN I

Daftar Nama Perusahaan Manufaktur yang Terdaftar di BEI pada Tahun 2013-2017

Nomor	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	DLTA	Delta Jakarta Tbk
3	FAST	Fast Food Indonesia Tbk
4	INDF	Indofood Sukses Makmur Tbk
5	MYOR	Mayor Indah Tbk
6	PTSP	Pioneerindo Gourment International Tbk
7	SKLT	Sekar Laut Tbk
8	SMAR	Sinar Mas Agro Resource And Technology Tbk
9	TBLA	Tunas Baru Lampung Tbk
10	ULTJ	Ultra Jaya Milk
11	GGRM	Gudang Garam Tbk
12	HMSP	Hanjaya Mandala Sampoerna Tbk
13	RDTX	Roda Vivatex Tbk
14	SRSN	Indo Acidatama Tbk
15	RICY	Ricky Putra Globalindo Tbk
16	BATA	Sepatu Bata Tbk
17	TIRT	Tirta Mahakam Resources Tbk
18	FASW	Fajar Surya Wisesa Tbk
19	SPMA	Suparma Tbk
20	AKRA	AKR Corporindo Tbk
21	BUDI	Budi Acid Jaya Tbk
22	ETWA	Eterindo Wahanatama Tbk
23	LTLS	Lautan Luas Tbk
24	DPNS	Duta Pertiwi Nusantara Tbk
25	EKAD	Ekadharma Interbational Tbk
26	AKPI	Argha Karya Prima Industry Tbk
27	AMFG	Asahimas Flat Glass Tbk
28	BRNA	Berlina Tbk
29	LMPI	Langgeng Makmur Industry Tbk
30	TRST	Trias Sentosa Tbk
31	SMCB	Holcim Indonesia Tbk
32	INTP	Indocement Tunggul Prakasa Tbk
33	ALMI	Alumindo Light Metal Industry Tbk

34	BTON	Betonjaya Manunggal Tbk
35	JPRS	Jaya Pari Steel Tbk
36	LION	Lion Metal Works Tbk
37	LMSH	Lionmesh Prima Tbk
38	KICI	Kedaung Indah Can Tbk
39	KDSI	Kedaung Setia Industrial Tbk
40	TOTO	Surya Toto Indonesia Tbk
41	KBLM	Kabelindo Murni Tbk
42	SCCO	Sucaco Tbk
43	VOKS	Voksel Electric Tbk
44	ASGR	Astra Graphia Tbk
45	MTDL	Metrodata Electronics Tbk
46	MLPL	Multipolar Corporation Tbk
47	AUTO	Astra Otoparts Tbk
48	GJTL	Gajah Tunggal Tbk
49	INDS	Indospring Tbk
50	LPIN	Multi Prima Sejahtera Tbk
51	NIPS	Nipress Tbk
52	SMSM	Selamat Sempurna Tbk
53	TURI	Tunas Ridean Tbk
54	UNTR	United Tractor Tbk
55	MDRN	Modern Internasional Tbk
56	KONI	Perdana Bangun Pusaka Tbk
57	DVLA	Darya-varia Laboratoria Tbk
58	INAF	Indofarma (persero) Tbk
59	KLBF	Kalbe Farma Tbk
60	KAEF	Kimia Farma Tbk
61	PYFA	Pyridam Farma Tbk
62	TSPC	Tempo Scan Pacific Tbk
63	TCID	Mandom Indonesia Tbk
64	MRAT	Mustika Ratu Tbk
65	UNVR	Unilever Indonesia Tbk
66	SMGR	Semen Gersik (Persero) Tbk
67	ARNA	Arwana Citramulia Tbk
68	IGAR	Champion Pacific Indonesia Tbk
69	SIAP	Sekawan Inti Pratama Tbk
70	MLIA	Mulia Industrindo Tbk
71	IKAI	Intikeramik Alamasri Industry Tbk
72	KIAS	Keramik Indonesia Asosiasi Tbk

73	ALKA	Alaska Industrio Tbk
74	GDST	Gunawan Dian Jaya Steel Tbk
75	INAI	Indal Alumunium Industry Tbk
76	JKSW	Jakarta Kyoei Steel Works Tbk
77	APLI	Asiaplast Industries Tbk
78	YPAS	Yanaprima Hastapersada Tbk
79	JPFA	Japfa Comfeed Indonesia Tbk
80	CPIN	Charoen Pokphand Indonesia Tbk
81	HDTX	Panasia Indo Resource Tbk
82	ROTI	Nippon Indosari Corporindo Tbk
83	SMBR	Semen Baturaja Tbk
84	BAJA	Saranacentral Bajatama Tbk
85	INAI	Indal Aluminium Industry Tbk
86	AGII	Aneka Gas Industri Tbk
87	INCI	Intan Wijaya International Tbk
88	SIMA	Siwani Makmur Tbk
89	SIPD	Sierad Produce Tbk
90	ALDO	Alkindo Naratama Tbk
91	KBRI	Kertas Basuki Rachmat Indonesia Tbk

LAMPIRAN II

DATA VARIABEL ROA TAHUN 2013

No	Kode Perusahaan	Lab a Setelah Pajak	Total Aset	ROA
1	ADES	55.656.000.000	441.064.000.000	0,1262
2	DLTA	270.498.062	867.040.802	0,3120
3	FAST	156.290.628.000	2.162.633.810.000	0,0723
4	INDF	3.416.635.000.000	78.092.789.000.000	0,0438
5	MYOR	1.013.558.238.779	9.710.223.454.000	0,1044
6	PTSP	25.344.007	250.670.408	0,1011
7	SKLT	11.440.014.188	30.198.948.869	0,0379
8	SMAR	892.772.000.000	18.381.114.000.000	0,0486
9	TBLA	86.549.000.000	6.212.359.000.000	0,0139
10	ULTJ	325.127.420.664	2.811.620.982.142	0,1156
11	GGRM	4.383.932.000.000	50.770.251.000.000	0,0863
12	HMSP	10.818.486.000.000	27.404.594.000.000	0,3948
13	RDTX	198.229.841.964	1.549.674.922.146	0,1279
14	SRSN	15.994.295.000	420.782.548.000	0,0380
15	RICY	8.720.546.989	1.109.865.329.758	0,0079
16	BATA	44.373.679.000	680.685.060.000	0,0652
17	TIRT	-137.918.597.349	723.177.125.785	-0,1907
18	FASW	-329.409.730.462	5.692.060.407.681	-0,0579
19	SPMA	-23.856.512.660	1.767.105.818.949	-0,0135
20	AKRA	615.626.683.000	14.630.143.266.000	0,0421
21	BUDI	42.886.000.000	2.382.875.000.000	0,0180
22	ETWA	7.911.201.004	1.291.711.270.379	0,0061
23	LTLS	127.491.000.000	4.532.035.000.000	0,0281
24	DPNS	66.813.230.321	256.372.669.050	0,2606
25	EKAD	3.945.065.282	343.601.504.089	0,1148
26	AKPI	34.620.336.000	2.084.567.189.000	0,0166
27	AMFG	338.358.000.000	3.539.393.000.000	0,0956
28	BRNA	-12.219.421.000	1.125.132.715.000	-0,0109
29	LMPI	-12.040.411.197	822.189.506.877	-0,0146
30	TRST	32.996.662.359	3.280.819.606.192	0,0101
31	SMCB	952.305.000.000	14.894.990.000.000	0,0639
32	INTP	5.012.294	26.607.241	0,1884
33	ALMI	26.118.732.307	2.752.078.229.707	0,0095

34	BTON	25.882.922.986	176.136.296.407	0,1469
35	JPRS	15.045.492.572	376.540.741.943	0,0400
36	LION	64.761.350.816	498.567.897.161	0,1299
37	LMSH	14.382.899.194	141.697.598.705	0,1015
38	KICI	7.419.500.718	98.295.722.100	0,0755
39	KDSI	36.002.772.194	850.233.842.186	0,0423
40	TOTO	236.557.513.162	1.746.177.682.568	0,1355
41	KBLM	76.78.095.359	654.296.256.935	0,0117
42	SCCO	104.962.314.423	1.762.032.300.123	0,0596
43	VOKS	39.092.753.172	1.955.830.321.070	0,0200
44	ASGR	209.006.000.000	1.451.020.000.000	0,1440
45	MTDL	170.230.738.921	2.296.991.727.662	0,0741
46	MLPL	1.645.910.000.000	20.255.269.000.000	0,0813
47	AUTO	1.058.015.000.000	12.617.678.000.000	0,0839
48	GJTL	120.330.000.000	15.350.754.000.000	0,0078
49	INDS	147.608.449.013	2.196.518.364.473	0,0672
50	LPIN	8.554.996.356	196.390.816.224	0,0436
51	NIPS	33.872.112.000	798.407.625.000	0,0424
52	SMSM	350.777.803.941.000.000	1.701.103.246.178.000.000	0,2062
53	TURI	307.611.000.000	3.465.316.000.000	0,0888
54	UNTR	4.798.778.000.000	57.362.244.000.000	0,0837
55	MDRN	50.145.687.551	747.394.940.040	0,0671
56	KONI	-3.844.871.381	107.741.608.636	-0,0357
57	DVLA	125.796.473	1.190.054.288	0,1057
58	INAF	-54.222.595.302.000	1.294.510.669.195.000	-0,0419
59	KLBF	1.970.452.449.686	11.315.061.275.026	0,1741
60	KAEF	215.642.329.977	2.471.939.548.890	0,0872
61	PYFA	6.195.800.338	1.751.18.921.406	0,0354
62	TSPC	638.535.108.795	5.407.957.915.805	0,1181
63	TCID	160.148.465.833	1.465.952.460.752	0,1092
64	MRAT	-6.700.373.076	439.583.727.202	-0,0152
65	UNVR	5.352.625.000.000	13.348.188.000.000	0,4010
66	SMGR	5.354.298.521.000	30.792.884.092.000	0,1739
67	ARNA	237.697.913.883	11.35.244.802.060	0,2094
68	IGAR	35.030.416.158	314.746.644.499	0,1113
69	SIAP	-5.779.119.000	272.597.818.000	-0,0212
70	MLIA	-474.045.653.000	71.89.899.445.000	-0,0659
71	IKAI	-25.698.550.572	482.057.048.870	-0,0533
72	KIAS	75.360.306.268	2.270.904.910.518	0,0332

73	ALKA	-315.494.000	241.912.806.000	-0,0013
74	GDST	91.885.687.801	1.191.496.619.152	0,0771
75	INAI	5.019.540.731	765.881.409.376	0,0066
76	JKSW	-7.968.797.416	262.386.019.471	-0,0304
77	APLI	1.881.586.263	303.594.490.546	0,0062
78	YPAS	6.221.712.803	613.878.797.683	0,0101
79	JPFA	640.637	14.917.590	0,0429
80	CPIN	2.528.690	15.722.197	0,1608
81	HDTX	-218.654.504.263	2.378.728.273.722	-0,0919
82	ROTI	158.015.270.921	1.822.689.047.108	0,0867
83	SMBR	312.183.836	2.711.416.335	0,1151
84	BAJA	-77.122.673.610	842.928.433.004	-0,0915
85	INAI	5.019.540.731	765.881.409.376	0,0066
86	AGII	78.133.470.000.000	2.555.917.260.000.000	0,0306
87	INCI	10.331.808.096	136.142.063.219	0,0759
88	SIMA	-6.656.514.389	65.314.178.204	-0,1019
89	SIPD	8.377.508.652	3.155.680.394.480	0,0027
90	ALDO	22.589.101.552	301.479.232.221	0,0749
91	KBRI	-18.220.913.379	788.749.190.752	-0,0231

DATA VARIABEL ROA TAHUN 2014

No	Kode Perusahaan	Laba Setelah Pajak	Total Aset	ROA
1	ADES	31.021.000.000	504.865.000.000	0,0614
2	DLTA	288.073.432	991.947.134	0,2904
3	FAST	156.048.870.000	2.162.633.810.000	0,0722
4	INDF	4.484.246.000.000	86.077.251.000.000	0,0521
5	MYOR	409.618.689.484	10.297.997.020.540	0,0398
6	PTSP	21.491.524	294.177.698	0,0731
7	SKLT	16.480.714.984	331.574.891.637	0,0497
8	SMAR	1.474.655.000.000	21.292.993.000.000	0,0693
9	TBLA	436.503.000.000	7.328.419.000.000	0,0596
10	ULTJ	283.360.914.211	2.917.083.567.355	0,0971
11	GGRM	5.432.667.000.000	58.234.278.000.000	0,0933
12	HMSP	10.181.083.000.000	28.380.630.000.000	0,3587
13	RDTX	232.637.367.044	1.643.441.092.309	0,1416
14	SRSN	14.456.260.000	463.347.124.000	0,0312

15	RICY	15.111.531.641	1.170.752.424.106	0,0129
16	BATA	70.781.440.000	774.891.087.000	0,0913
17	TIRT	23.140.521.040	713.714.873.924	0,0324
18	FASW	126.443.720.961	5.581.000.723.345	0,0227
19	SPMA	48.602.721.399	2.091.957.078.669	0,0232
20	AKRA	790.563.128.000	14.791.917.177.000	0,0534
21	BUDI	28.524.000.000	2.476.982.000.000	0,0115
22	ETWA	-141.702.507.840	1.334.406.441.488	-0,1062
23	LTLS	274.845.000.000	4.668.574.000.000	0,0589
24	DPNS	14.528.830.097	268.891.042.610	0,0540
25	EKAD	40.985.863.205	411.726.182.748	0,0995
26	AKPI	34.690.704.000	2.227.042.590.000	0,0156
27	AMFG	458.635.000.000	3.918.391.000.000	0,1170
28	BRNA	56.972.147.000	1.334.086.016.000	0,0427
29	LMPI	1.746.709.496	808.892.238.344	0,0022
30	TRST	30.084.477.148	3.261.285.495.052	0,0092
31	SMCB	668.869.000.000	17.195.352.000.000	0,0389
32	INTP	5.293.416	28.884.635	0,1833
33	ALMI	1.948.963.064	3.212.438.981.224	0,0006
34	BTON	7.536.835.958	174.157.547.015	0,0433
35	JPRS	-6.680.363.456	371.964.680.410	-0,0180
36	LION	49.001.630.102	600.102.716.315	0,0817
37	LMSH	7.605.091.176	141.034.984.628	0,0539
38	KICI	5.026.825.403	100.322.024.001	0,0501
39	KDSI	44.489.139.365	952.177.443.047	0,0467
40	TOTO	293.803.908.949	2.027.288.693.678	0,1449
41	KBLM	20.498.841.379	647.249.655.440	0,0317
42	SCCO	137.618.900.727	1.656.007.190.010	0,0831
43	VOKS	-85.393.833.586	1.553.904.599.142	-0,0550
44	ASGR	260.221.000.000	1.633.339.000.000	0,1593
45	MTDL	267.143	2.734.196	0,0977
46	MLPL	2.108.188.000.000	22.802.489.000.000	0,0925
47	AUTO	954.086.000.000	14.387.568.000.000	0,0663
48	GJTL	283.016.000.000	16.122.036.000.000	0,0176
49	INDS	127.819.512.585	2.282.666.078.493	0,0560
50	LPIN	-4.130.648.465	185.595.748.325	-0,0223
51	NIPS	49.741.721.000	1.206.854.400.000	0,0412
52	SMSM	421.467.000.000	1.749.395.000.000	0,2409
53	TURI	254.019.000.000	3.966.759.000.000	0,0640

54	UNTR	4.832.049.000.000	60.306.777.000.000	0,0801
55	MDRN	39.621.247.528	2.381.553.472.757	0,0166
56	KONI	1.414.588.081	118.362.934.600	0,0120
57	DVLA	81.597.761	1.241.239.780	0,0657
58	INAF	1.164.824.606.000	1.248.343.275.406.000	0,0009
59	KLBF	2.122.677.647.816	12.439.267.396.015	0,1706
60	KAEF	2.365.310.770.864	2.968.184.626.297	0,7969
61	PYFA	2.657.665.405	172.736.624.689	0,0154
62	TSPC	585.790.816.012	5.609.556.653.195	0,1044
63	TCID	174.314.394.101	1.853.235.343.636	0,0941
64	MRAT	7.054.710.411	500.138.658.228	0,0141
65	UNVR	5.926.720.000.000	14.280.670.000.000	0,4150
66	SMGR	5.573.577.279.000	34.314.666.027.000	0,1624
67	ARNA	261.651.053.219	1.259.175.442.875	0,2078
68	IGAR	55.155.278.768	350.619.526.939	0,1573
69	SIAP	-15.758.621.856.000	302.759.429.212.000	-0,0520
70	MLIA	125.013.335.000	7.215.152.320.000	0,0173
71	IKAI	-26.157.472.796	518.546.655.125	-0,0504
72	KIAS	96.735.360.936	2.268.246.639.101	0,0426
73	ALKA	2.948.093.000	244.879.397.000	0,0120
74	GDST	-13.563.964.940	1.357.932.144.522	-0,0100
75	INAI	22.415.476.342	893.663.745.450	0,0251
76	JKSW	-9.631.890.621	302.951.001.725	-0,0318
77	APLI	9.626.571.647	273.126.657.794	0,0352
78	YPAS	-8.905.351.425	320.882.480.510	-0,0278
79	JPFA	391.866	15.758.959	0,0249
80	CPIN	1.745.724	20.841.795	0,0838
81	HDTX	-103.565.969	4.224.585.356	-0,0245
82	ROTI	188.577.521.074	2.142.894.276.216	0,0880
83	SMBR	335.954.862	2.928.480.366	0,1147
84	BAJA	-1.640.705.750	959.445.449.616	-0,0017
85	INAI	22.415.476.342	93.663.745.450	0,2393
86	AGII	62.567.000.000	3.487.197.000.000	0,0179
87	INCI	11.056.884.369	47.755.842.523	0,2315
88	SIMA	2.818.534.477	62.607.762.222	0,0450
89	SIPD	3.575.817.538	2.799.604.621.544	0,0013
90	ALDO	21.070.935.796	346.674.687.826	0,0608
91	KBRI	-16.574.614.090	1.298.895.336.018	-0,0128

DATA VARIABEL ROA TAHUN 2015

No	Kode Perusahaan	Lab a Setelah Pajak	Total Aset	ROA
1	ADES	32.839.000.000	653.224.000.000	0,0503
2	DLTA	192.045.199	2.310.536.370.000	0,1850
3	FAST	105.023.728.000	2.310.536.370.000	0,0455
4	INDF	3.231.713.000.000	91.831.526.000.000	0,0352
5	MYOR	1.250.233.128.560	11.342.715.686.221	0,1102
6	PTSP	-1.547.555	288.118.595	-0,0054
7	SKLT	20.066.791.849	377.110.748.359	0,0532
8	SMAR	-385.509.000.000	23.957.015.000.000	-0,0161
9	TBLA	200.783.000.000	9.283.775.000.000	0,0216
10	ULTJ	283.360.914.211	2.917.083.567.355	0,0971
11	GGRM	645.834.000.000	63.505.413.000.000	0,0102
12	HMSP	10.363.308.000.000	38.010.724.000.000	0,2726
13	RDTX	258.656.574.637	1.872.158.609.529	0,1382
14	SRSN	15.504.788.000	574.073.315.000	0,0270
15	RICY	13.465.713.464	1.198.193.867.892	0,0112
16	BATA	129.519.446.000	795.257.974.000	0,1629
17	TIRT	-865.431.603	763.168.027.178	-0,0011
18	FASW	-308.896.601.295	6.993.634.266.969	-0,0442
19	SPMA	-42.597.342.144	2.185.464.365.772	-0,0195
20	AKRA	1.058.741.020.000	15.203.129.563.000	0,0696
21	BUDI	21.072.000.000	3.265.953.000.000	0,0065
22	ETWA	-224.231.055.302	1.332.731.163.136	-0,1682
23	LTLS	34.032.000.000	5.393.330.000.000	0,0063
24	DPNS	9.859.176.172	274.483.110.371	0,0359
25	EKAD	47.040.256.456	389.691.595.500	0,1207
26	AKPI	27.644.714.000	2.883.143.132.000	0,0096
27	AMFG	341.346.000.000	4.270.275.000.000	0,0799
28	BRNA	-7.159.572.000	1.820.783.911.000	-0,0039
29	LMPI	3.968.046.308	793.093.512.600	0,0050
30	TRST	30.256.039.162	3.357.359.499.954	0,0090
31	SMCB	175.127.000.000	17.370.875.000.000	0,0101
32	INTP	4.356.661	27.683.360	0,1574
33	ALMI	-53.613.905.767	2.189.037.586.057	-0,0245
34	BTON	6.323.778.025	183.116.245.288	0,0345
35	JPRS	-21.989.704.979	363.265.042.157	-0,0605
36	LION	46.018.637.487	639.330.150.373	0,0720

37	LMSH	1.944.443.395	133.782.751.041	0,0145
38	KICI	-13.000.883.220	133.831.888.816	-0,0971
39	KDSI	47.127.349.067	1.142.273.020.550	0,0413
40	TOTO	285.236.780.659	2.439.540.859.205	0,1169
41	KBLM	12.760.365.612	654.385.717.061	0,0195
42	SCCO	59.119.646.125	1.773.144.328.632	0,0897
43	VOKS	277.107.966	1.536.244.634.556	0,0002
44	ASGR	265.120.000.000	1.810.083.000.000	0,1465
45	MTDL	326.634.000.000	3.496.665.000.000	0,0934
46	MLPL	-1.246.531.000.000	22.733.802.000.000	-0,0548
47	AUTO	322.701.000.000	14.339.110.000.000	0,0225
48	GJTL	-313.326.000.000	17.509.505.000.000	-0,0179
49	INDS	1.933.819.152	2.553.928.346.219	0,0008
50	LPIN	-18.173.655.308	324.054.785.283	-0,0561
51	NIPS	30.671.339.000	1.547.720.090.000	0,0198
52	SMSM	461.307.000.000	2.220.108.000.000	0,2078
53	TURI	292.222.000.000	4.361.587.000.000	0,0670
54	UNTR	2.792.439.000.000	61.715.399.000.000	0,0452
55	MDRN	-63.027.760.375	2.489.342.618.781	-0,0253
56	KONI	-4.077.378.594	127.957.085.635	-0,0319
57	DVLA	107.894.430	1.376.278.237	0,0784
58	INAF	6.565.707.419.000	1.533.708.564.241.000	0,0043
59	KLBF	2.057.694.281.873	13.696.417.381.439	0,1502
60	KAEF	265.549.762.082	3.434.879.313.034	0,0773
61	PYFA	3.087.104.465	159.951.537.229	0,0193
62	TSPC	529.218.651.807	6.284.729.099.203	0,0842
63	TCID	544.474.278.014	2.082.096.848.703	0,2615
64	MRAT	1.045.990.311	497.090.038.108	0,0021
65	UNVR	5.851.805.000.000	15.729.945.000.000	0,3720
66	SMGR	4.525.441.038.000	38.153.118.932.000	0,1186
67	ARNA	71.209.943.348	1.430.779.475.454	0,0498
68	IGAR	51.416.184.307	383.936.040.590	0,1339
69	SIAP	-36.848.228.295.000	277.982.362.215.000	-0,1326
70	MLIA	-155.911.654.000	7.125.800.277.000	-0,0219
71	IKAI	-108.888.289.285	390.042.617.783	-0,2792
72	KIAS	-208.066.476.392	2.124.390.696.519	-0,0979
73	ALKA	-1.175.538.000	144.628.405.000	-0,0081
74	GDST	-55.212.703.852	1.183.934.183.257	-0,0466
75	INAI	28.615.673.167	1.330.259.296.537	0,0215

76	JKSW	-23.096.657.780	265.280.458.589	-0,0871
77	APLI	1.854.274.736	308.620.387.248	0,0060
78	YPAS	-9.880.781.293	279.189.768.587	-0,0354
79	JPFA	524.484	17.159.466	0,0306
80	CPIN	1.832.598	24.684.915	0,0742
81	HDTX	-355.659.019	4.878.367.904	-0,0729
82	ROTI	270.538.700.440	2.706.323.637.034	0,1000
83	SMBR	354.180.062	3.268.667.933	0,1084
84	BAJA	-9.349.900.882	948.682.681.142	-0,0099
85	INAI	28.615.673.167	1.330.259.296.537	0,0215
86	AGII	48.005.000.000	4.953.451.000.000	0,0097
87	INCI	16.960.660.023	169.546.066.314	0,1000
88	SIMA	-1.571.164.383	40.080.558.488	-0,0392
89	SIPD	-362.030.918.107	2.246.770.166.899	0,1611
90	ALDO	24.079.122.338	366.010.819.198	0,0658
91	KBRI	-155.746.630.931	1.455.931.208.462	-0,1070

DATA VARIABEL ROA TAHUN 2016

No	Kode Perusahaan	Lab a Setelah Pajak	Total Aset	ROA
1	ADES	55.951.000.000	767.479.000.000	0,0729
2	DLTA	254.509.268	1.197.796.650	0,2125
3	FAST	172.605.540.000	2.577.819.573.000	0,0670
4	INDF	5.266.906.000.000	82.174.515.000.000	0,0641
5	MYOR	1.388.675.127.665	12.922.421.859.142	0,1075
6	PTSP	4.509.517	289.989.643	0,0156
7	SKLT	20.646.121.074	568.239.939.951	0,0363
8	SMAR	2.599.539.000.000	26.141.410.000.000	0,0994
9	TBLA	621.011.000.000	12.596.824.000.000	0,0493
10	ULTJ	709.826	4.239.200	0,1674
11	GGRM	6.672.682.000.000	62.951.634.000.000	0,1060
12	HMSP	12.762.229.000.000	42.508.277.000.000	0,3002
13	RDTX	260.009.476.018	2.101.753.788.854	0,1237
14	SRSN	11.056.051.000	717.149.704.000	0,0154
15	RICY	14.033.426.519	1.288.683.925.066	0,0109
16	BATA	42.231.663.000	804.742.917.000	0,0525
17	TIRT	28.988.504.757	815.997.477.795	0,0355

18	FASW	778.012.761.625	8.583.223.835.997	0,0906
19	SPMA	81.063.430.679	2.158.852.415.950	0,0375
20	AKRA	1.046.852.086.000	15.830.740.710.000	0,0661
21	BUDI	38.624.000.000	2.931.807.000.000	0,0132
22	ETWA	-68.488.774.415	1.158.935.571.034	-0,0591
23	LTLS	115.337.000.000	5.658.360.000.000	0,0204
24	DPNS	10.009.391.103	296.129.565.784	0,0338
25	EKAD	90.685.821.530	702.508.630.708	0,1291
26	AKPI	52.393.857.000	2.615.909.190.000	0,0200
27	AMFG	260.444.000.000	5.504.890.000.000	0,0473
28	BRNA	12.664.977.000	2.088.696.909.000	0,0061
29	LMPI	6.933.035.457	810.364.824.722	0,0086
30	TRST	33.794.866.940	32.905.588.224.288	0,0010
31	SMCB	-284.584.000.000	19.763.133.000.000	-0,0144
32	INTP	3.870.319	30.150.580	0,1284
33	ALMI	-99.931.854.409	2.153.030.503.531	-0,0464
34	BTON	-5.974.737.984	177.290.628.918	-0,0337
35	JPRS	-19.268.949.081	351.318.309.863	-0,0548
36	LION	42.345.417.055	685.812.995.987	0,0617
37	LMSH	6.252.814.811	162.828.169.250	0,0384
38	KICI	362.936.663	139.809.135.385	0,0026
39	KDSI	47.127.349.067	1.142.273.020.550	0,0413
40	TOTO	168.564.583.718	2.581.440.938.262	0,0653
41	KBLM	21.245.022.916.000	639.091.366.917.000	0,0332
42	SCCO	340.593.630.534	2.449.935.491.586	0,1390
43	VOKS	160.045.873.393	1.668.210.094.478	0,0959
44	ASGR	255.113.000.000	1.723.468.000.000	0,1480
45	MTDL	322.877.000.000	3.876.021.000.000	0,0833
46	MLPL	324.281.000.000	24.122.671.000.000	0,0134
47	AUTO	483.421.000.000	14.612.274.000.000	0,0331
48	GJTL	626.561.000.000	18.697.779.000.000	0,0335
49	INDS	49.556.367.334	2.477.272.502.538	0,0200
50	LPIN	-64.037.459.813	477.838.306.256	-0,1340
51	NIPS	65.683.137.000	1.777.956.390.000	0,0369
52	SMSM	502.192.000.000	2.254.740.000.000	0,2227
53	TURI	552.456.000.000	4.977.673.000.000	0,1110
54	UNTR	5.104.477.000.000	63.991.229.000.000	0,0798
55	MDRN	639.577.598.740	1.982.423.166.407	0,3226
56	KONI	-7.133.227.767	119.437.244.615	-0,0597

57	DVLA	152.082.400	1.531.365.558	0,0993
58	INAF	-17.367.399.212.000	1.381.633.321.120.000	-0,0126
59	KLBF	2.350.884.933.551	15.226.009.210.657	0,1544
60	KAEF	271.597.947.663	4.612.562.541.064	0,0589
61	PYFA	5.146.317.041	167.062.795.608	0,0308
62	TSPC	545.493.536.262	6.585.807.349.438	0,0828
63	TCID	162.059.596.347	2.185.101.038.101	0,0742
64	MRAT	-5.549.465.678	483.037.173.864	-0,0115
65	UNVR	6.390.672.000.000	16.745.695.000.000	0,3816
66	SMGR	4.535.036.823.000	44.226.895.982.000	0,1025
67	ARNA	91.375.910.975	1.543.216.299.146	0,0592
68	IGAR	69.305.629.795	439.465.673.296	0,1577
69	SIAP	-25.245.747.695.000	228.709.028.216.000	-0,1104
70	MLIA	9.039.563.000	7.723.578.677.000	0,0012
71	IKAI	-145.359.282	265.028.561	-0,5485
72	KIAS	-252.499.070.120	1.859.669.927.962	-0,1358
73	ALKA	516.167.000	136.618.855.000	0,0038
74	GDST	27.712.960.143	1.257.609.869.910	0,0220
75	INAI	35.552.975.244	1.339.032.413.455	0,0266
76	JKSW	-2.895.181.993	273.781.586.009	-0,0106
77	APLI	25.109.482.194	382.461.777.452	0,0657
78	YPAS	-10.932.426.503	280.257.664.992	-0,0390
79	JPFA	2.171.608	19.251.026	0,1128
80	CPIN	2.251.813	24.204.994	0,0930
81	HDTX	-393.567.640	4.743.579.755	-0,0830
82	ROTI	279.777.368.831	2.919.640.858.718	0,0958
83	SMBR	259.090.525	4.368.876.996	0,0593
84	BAJA	34.393.355.090	982.626.956.424	0,0350
85	INAI	35.552.975.244	1.339.032.413.455	0,0266
86	AGII	64.287.000.000	5.847.722.000.000	0,0110
87	INCI	9.988.836.259	269.351.381.344	0,0371
88	SIMA	-642.590.771	40.312.397.678	-0,0159
89	SIPD	13.049.000.000	2.567.211.000.000	0,0051
90	ALDO	25.229.505.223	410.330.576.602	0,0615
91	KBRI	-102.760.678.878	1.263.726.833.318	-0,0813

DATA VARIABEL ROA TAHUN 2017

No	Kode Perusahaan	Laba Setelah Pajak	Total Aset	ROA
1	ADES	38.242.000.000	840.236.000.000	0,0455
2	DLTA	279.772.635	1.340.842.765	0,2087
3	FAST	166.998.578.000	2.749.422.391.000	0,0607
4	INDF	5.145.063.000.000	87.939.488.000.000	0,0585
5	MYOR	1.630.953.830.893	14.915.849.800.251	0,1093
6	PTSP	10.245.713	306.085.119	0,0335
7	SKLT	22.970.715.348	636.284.210.210	0,0361
8	SMAR	1.177.371.000.000	27.124.101.000.000	0,0434
9	TBLA	954.357.000.000	14.024.486.000.000	0,0680
10	ULTJ	711.681	5.186.940	0,1372
11	GGRM	7.755.347.000.000	66.759.930.000.000	0,1162
12	HMSP	12.670.534.000.000	43.141.063.000.000	0,2937
13	RDTX	246.909.721.574	2.280.461.717.989	0,1083
14	SRSN	17.698.567.000	652.726.454.000	0,0271
15	RICY	16.558.562.698	1.374.444.788.282	0,0120
16	BATA	53.654.376.000	855.691.231.000	0,0627
17	TIRT	1.001.385.942	859.299.056.455	0,0012
18	FASW	595.868.198.714	9.369.891.776.775	0,0636
19	SPMA	92.280.117.234	2.175.660.855.114	0,0424
20	AKRA	1.304.600.520.000	16.823.208.531.000	0,0775
21	BUDI	45.691.000.000	2.939.456.000.000	0,0155
22	ETWA	-127.520.042.125	1.114.568.571.897	-0,1144
23	LTLS	183.621.000.000	5.769.332.000.000	0,0318
24	DPNS	5.963.420.071	308.491.173.960	0,0193
25	EKAD	76.195.665.729	796.767.646.172	0,0956
26	AKPI	13.333.970.000	2.745.325.833.000	0,0049
27	AMFG	38.569.000.000	6.267.816.000.000	0,0062
28	BRNA	-178.283.422.000	1.964.877.082.000	-0,0907
29	LMPI	-31.140.558.174	834.548.374.286	-0,0373
30	TRST	38.199.681.742	3.332.905.936.010	0,0115
31	SMCB	-758.045.000.000	19.626.403.000.000	-0,0386
32	INTP	1.859.818	28.863.676	0,0644
33	ALMI	8.446.455.684	2.376.281.796.928	0,0036
34	BTON	11.370.927.212	183.501.650.442	0,0620
35	JPRS	-14.894.192.084	357.404.148.034	-0,0417
36	LION	9.282.943.009	681.937.947.736	0,0136

37	LMSH	12.967.113.850	161.163.426.840	0,0805
38	KICI	7.946.916.114	149.420.009.884	0,0532
39	KDSI	68.965.208.549	1.328.291.727.616	0,0519
40	TOTO	278.935.804.544	2.826.490.815.501	0,0987
41	KBLM	43.994.949.645	1.235.198.847.468	0,0356
42	SCCO	269.730.298.809	4.014.244.589.706	0,0672
43	VOKS	166.204.959.339	2.110.166.496.595	0,0788
44	ASGR	257.225.000.000	2.411.872.000.000	0,1066
45	MTDL	374.241.000.000	4.271.127.000.000	0,0876
46	MLPL	-1.922.481.000.000	22.864.795.000.000	-0,0841
47	AUTO	547.781.000.000	14.762.309.000.000	0,0371
48	GJTL	45.028.000.000	18.191.176.000.000	0,0025
49	INDS	113.639.539.901	2.434.617.337.849	0,0467
50	LPIN	191.977.703.453	268.116.498.330	0,7160
51	NIPS	4.411.082.500	1.897.962.447.000	0,0232
52	SMSM	555.388.000.000	2.443.341.000.000	0,2273
53	TURI	476.203.000.000	5.464.898.000.000	0,0871
54	UNTR	7.673.322.000.000	82.262.093.000.000	0,0933
55	MDRN	1.062.467.271.467	873.577.814.748	-1,2162
56	KONI	-864.095.877	119.313.292.874	-0,0072
57	DVLA	162.249.293	1.640.886.147	0,0989
58	INAF	-46.284.759.301.000	1.529.874.782.290.000	-0,0303
59	KLBF	2.453.251.410.604	16.616.239.416.335	0,1476
60	KAEF	331.707.917.461	6.096.148.972.533	0,0544
61	PYFA	7.127.402.168	159.563.931.041	0,0447
62	TSPC	557.339.581.996	7.434.900.309.021	0,0750
63	TCID	179.126.382.068	2.361.807.189.430	0,0758
64	MRAT	-1.283.332.109	497.354.419.089	-0,0026
65	UNVR	7.004.562.000.000	18.906.413.000.000	0,3705
66	SMGR	2.043.025.914.000	48.963.502.966.000	0,0417
67	ARNA	122.183.909.643	1.601.346.561.573	0,0763
68	IGAR	72.376.683.136	513.022.591.574	0,1411
69	SIAP	-10.584.364.135.000	227.225.262.812.000	-0,0466
70	MLIA	47.534.072.000	5.186.685.608.000	0,0092
71	IKAI	-43.578.020	229.825.182	-0,1896
72	KIAS	-85.300.976.555	1.767.603.505.697	-0,0483
73	ALKA	15.406.256.000	305.208.703.000	0,0505
74	GDST	13.156.452.056	1.286.954.720.465	0,0102
75	INAI	38.651.704.520	1.213.916.545.120	0,0318

76	JKSW	-3.925.258.889	252.294.581.992	-0,0156
77	APLI	1.329.429.201	398.698.799.619	0,0033
78	YPAS	-14.500.028.420	303.542.864.533	-0,0478
79	JPFA	1.107.810	21.088.870	0,0525
80	CPIN	2.496.787	24.522.593	0,1018
81	HDTX	-847.049.209	4.035.086.385	-0,2099
82	ROTI	135.364.021.139	4.559.573.709.411	0,0297
83	SMBR	146.648.432	5.060.337.247	0,0290
84	BAJA	-22.984.761.751	946.448.936.464	-0,0243
85	INAI	38.651.704.520	1.213.916.545.120	0,0318
86	AGII	97.598.000.000	6.403.543.000.000	0,0152
87	INCI	16.554.272.131	303.788.390.330	0,0545
88	SIMA	161.969.306	86.202.590.406	0,0019
89	SIPD	354.925.000.000	2.239.699.000.000	0,1585
90	ALDO	29.035.395.397	498.701.656.995	0,0582
91	KBRI	-125.704.262.232	1.171.234.610.856	-0,1073

DATA VARIABEL UKURAN PERUSAHAAN TAHUN 2013

No	Kode Perusahaan	Total Aset	Ln
1	ADES	441.064.000.000	26,812
2	DLTA	867.040.802	20,581
3	FAST	2.162.633.810.000	28,338
4	INDF	78.092.789.000.000	31,989
5	MYOR	9.710.223.454.000	29,904
6	PTSP	250.670.408	19,340
7	SKLT	30.198.948.869	26,434
8	SMAR	18.381.114.000.000	30,542
9	TBLA	6.212.359.000.000	29,458
10	ULTJ	2.811.620.982.142	28,665
11	GGRM	50.770.251.000.000	31,558
12	HMSP	27.404.594.000.000	30,942
13	RDTX	1.549.674.922.146	28,069
14	SRSN	420.782.548.000	26,765
15	RICY	1.109.865.329.758	27,735
16	BATA	680.685.060.000	27,246
17	TIRT	723.177.125.785	27,307
18	FASW	5.692.060.407.681	29,370
19	SPMA	1.767.105.818.949	28,200
20	AKRA	14.630.143.266.000	30,314
21	BUDI	2.382.875.000.000	28,499
22	ETWA	1.291.711.270.379	27,887
23	LTLS	4.532.035.000.000	29,142
24	DPNS	256.372.669.050	26,270
25	EKAD	343.601.504.089	26,563
26	AKPI	2.084.567.189.000	28,366
27	AMFG	3.539.393.000.000	28,895
28	BRNA	1.125.132.715.000	27,749
29	LMPI	822.189.506.877	27,435
30	TRST	3.280.819.606.192	28,813
31	SMCB	14.894.990.000.000	30,332
32	INTP	26.607.241	30,912
33	ALMI	2.752.078.229.707	26,340
34	BTON	176.136.296.407	25,895
35	JPRS	376.540.741.943	26,654
36	LION	498.567.897.161	26,935

37	LMSH	141.697.598.705	25,677
38	KICI	98.295.722.100	25,311
39	KDSI	850.233.842.186	27,469
40	TOTO	1.746.177.682.568	28,188
41	KBLM	654.296.256.935	27,207
42	SCCO	1.762.032.300.123	28,197
43	VOKS	1.955.830.321.070	28,302
44	ASGR	1.451.020.000.000	28,003
45	MTDL	2.296.991.727.662	28,463
46	MLPL	20.255.269.000.000	30,639
47	AUTO	12.617.678.000.000	30,166
48	GJTL	15.350.754.000.000	30,362
49	INDS	2.196.518.364.473	28,418
50	LPIN	196.390.816.224	26,003
51	NIPS	798.407.625.000	27,406
52	SMSM	1.701.103.246.178.000.000	28,169
53	TURI	3.465.316.000.000	28,874
54	UNTR	57.362.244.000.000	31,680
55	MDRN	747.394.940.040	27,340
56	KONI	107.741.608.636	25,403
57	DVLA	1.190.054.288	27,805
58	INAF	1.294.510.669.195.000	27,889
59	KLBF	11.315.061.275.026	30,057
60	KAEF	2.471.939.548.890	28,536
61	PYFA	1.751.18.921.406	25,889
62	TSPC	5.407.957.915.805	29,319
63	TCID	1.465.952.460.752	28,014
64	MRAT	439.583.727.202	26,809
65	UNVR	13.348.188.000.000	30,222
66	SMGR	30.792.884.092.000	31,058
67	ARNA	11.35.244.802.060	27,758
68	IGAR	314.746.644.499	26,475
69	SIAP	272.597.818.000	26,331
70	MLIA	71.89.899.445.000	29,604
71	IKAI	482.057.048.870	26,901
72	KIAS	2.270.904.910.518	28,451
73	ALKA	241.912.806.000	26,212
74	GDST	1.191.496.619.152	27,806
75	INAI	765.881.409.376	27,364

76	JKSW	262.386.019.471	26,293
77	APLI	303.594.490.546	26,439
78	YPAS	613.878.797.683	27,143
79	JPFA	14.917.590	30,334
80	CPIN	15.722.197	30,386
81	HDTX	2.378.728.273.722	28,498
82	ROTI	1.822.689.047.108	28,231
83	SMBR	2.711.416.335	28,628
84	BAJA	842.928.433.004	27,460
85	INAI	765.881.409.376	27,364
86	AGII	2.555.917.260.000.000	35,477
87	INCI	136.142.063.219	24,311
88	SIMA	65.314.178.204	23,886
89	SIPD	3.155.680.394.480	28,780
90	ALDO	301.479.232.221	26,432
91	KBRI	788.749.190.752	27,394

DATA VARIABEL UKURAN PERUSAHAAN TAHUN 2014

No	Kode Perusahaan	Total Aset	Ln
1	ADES	504.865.000.000	26,948
2	DLTA	991.947.134	20,715
3	FAST	2.162.633.810.000	28,402
4	INDF	86.077.251.000.000	32,086
5	MYOR	10.297.997.020.540	29,962
6	PTSP	294.177.698	19,500
7	SKLT	331.574.891.637	26,527
8	SMAR	21.292.993.000.000	30,689
9	TBLA	7.328.419.000.000	29,623
10	ULTJ	2.917.083.567.355	28,702
11	GGRM	58.234.278.000.000	31,695
12	HMSP	28.380.630.000.000	30,977
13	RDTX	1.643.441.092.309	28,128
14	SRSN	463.347.124.000	26,862
15	RICY	1.170.752.424.106	27,789
16	BATA	774.891.087.000	27,376
17	TIRT	713.714.873.924	27,294

18	FASW	5.581.000.723.345	29,350
19	SPMA	2.091.957.078.669	28,369
20	AKRA	14.791.917.177.000	30,325
21	BUDI	2.476.982.000.000	28,538
22	ETWA	1.334.406.441.488	27,917
23	LTLS	4.668.574.000.000	29,172
24	DPNS	268.891.042.610	26,318
25	EKAD	411.726.182.748	26,744
26	AKPI	2.227.042.590.000	28,432
27	AMFG	3.918.391.000.000	28,901
28	BRNA	1.334.086.016.000	27,919
29	LMPI	808.892.238.344	27,419
30	TRST	3.261.285.495.052	28,813
31	SMCB	17.195.352.000.000	30,476
32	INTP	28.884.635	30,994
33	ALMI	3.212.438.981.224	28,800
34	BTON	174.157.547.015	25,883
35	JPRS	371.964.680.410	26,639
36	LION	600.102.716.315	27,120
37	LMSH	141.034.984.628	25,672
38	KICI	100.322.024.001	25,295
39	KDSI	952.177.443.047	27,591
40	TOTO	2.027.288.693.678	28,338
41	KBLM	647.249.655.440	27,197
42	SCCO	1.656.007.190.010	28,135
43	VOKS	1.553.904.599.142	28,072
44	ASGR	1.633.339.000.000	28,122
45	MTDL	2.734.196	28,639
46	MLPL	22.802.489.000.000	30,758
47	AUTO	14.387.568.000.000	30,297
48	GJTL	16.122.036.000.000	30,406
49	INDS	2.282.666.078.493	28,456
50	LPIN	185.595.748.325	25,947
51	NIPS	1.206.854.400.000	27,819
52	SMSM	1.749.395.000.000	28,190
53	TURI	3.966.759.000.000	29,008
54	UNTR	60.306.777.000.000	31,730
55	MDRN	2.381.553.472.757	28,499
56	KONI	118.362.934.600	25,497

57	DVLA	1.241.239.780	27,843
58	INAF	1.248.343.275.406.000	27,854
59	KLBF	12.439.267.396.015	30,151
60	KAEF	2.968.184.626.297	28,725
61	PYFA	172.736.624.689	25,875
62	TSPC	5.609.556.653.195	29,352
63	TCID	1.853.235.343.636	28,248
64	MRAT	500.138.658.228	26,935
65	UNVR	14.280.670.000.000	30,290
66	SMGR	34.314.666.027.000	31,167
67	ARNA	1.259.175.442.875	27,861
68	IGAR	350.619.526.939	26,583
69	SIAP	302.759.429.212.000	29,238
70	MLIA	7.215.152.320.000	29,607
71	IKAI	518.546.655.125	26,974
72	KIAS	2.268.246.639.101	28,487
73	ALKA	244.879.397.000	26,224
74	GDST	1.357.932.144.522	27,937
75	INAI	893.663.745.450	27,523
76	JKSW	302.951.001.725	26,437
77	APLI	273.126.657.794	26,333
78	YPAS	320.882.480.510	26,494
79	JPFA	15.758.959	30,387
80	CPIN	20.841.795	30,669
81	HDTX	4.224.585.356	29,071
82	ROTI	2.142.894.276.216	28,393
83	SMBR	2.928.480.366	28,705
84	BAJA	959.445.449.616	27,590
85	INAI	93.663.745.450	27,519
86	AGII	3.487.197.000.000	35,788
87	INCI	47.755.842.523	25,720
88	SIMA	62.607.762.222	23,841
89	SIPD	2.799.604.621.544	28,661
90	ALDO	346.674.687.826	26,572
91	KBRI	1.298.895.336.018	27,893

DATA VARIABEL UKURAN PERUSAHAAN TAHUN 2015

No	Kode Perusahaan	Total Aset	Ln
1	ADES	653.224.000.000	27,205
2	DLTA	2.310.536.370.000	20,761
3	FAST	2.310.536.370.000	28,469
4	INDF	91.831.526.000.000	32,151
5	MYOR	11.342.715.686.221	30,060
6	PTSP	288.118.595	19,479
7	SKLT	377.110.748.359	26,656
8	SMAR	23.957.015.000.000	30,807
9	TBLA	9.283.775.000.000	29,854
10	ULTJ	2.917.083.567.355	28,702
11	GGRM	63.505.413.000.000	31,782
12	HMSP	38.010.724.000.000	31,269
13	RDTX	1.872.158.609.529	28,258
14	SRSN	574.073.315.000	27,076
15	RICY	1.198.193.867.892	27,812
16	BATA	795.257.974.000	27,402
17	TIRT	763.168.027.178	27,361
18	FASW	6.993.634.266.969	29,576
19	SPMA	2.185.464.365.772	28,413
20	AKRA	15.203.129.563.000	30,353
21	BUDI	3.265.953.000.000	28,815
22	ETWA	1.332.731.163.136	27,920
23	LTLS	5.393.330.000.000	29,316
24	DPNS	274.483.110.371	26,338
25	EKAD	389.691.595.500	26,689
26	AKPI	2.883.143.132.000	28,690
27	AMFG	4.270.275.000.000	29,083
28	BRNA	1.820.783.911.000	28,230
29	LMPI	793.093.512.600	27,399
30	TRST	3.357.359.499.954	28,842
31	SMCB	17.370.875.000.000	30,486
32	INTP	27.683.360	30,950
33	ALMI	2.189.037.586.057	28,414
34	BTON	183.116.245.288	25,933
35	JPRS	363.265.042.157	26,618
36	LION	639.330.150.373	27,184

37	LMSH	133.782.751.041	25,619
38	KICI	133.831.888.816	25,620
39	KDSI	1.142.273.020.550	27,794
40	TOTO	2.439.540.859.205	28,523
41	KBLM	654.385.717.061	27,207
42	SCCO	1.773.144.328.632	28,204
43	VOKS	1.536.244.634.556	28,060
44	ASGR	1.810.083.000.000	28,224
45	MTDL	3.496.665.000.000	28,883
46	MLPL	22.733.802.000.000	30,743
47	AUTO	14.339.110.000.000	30,294
48	GJTL	17.509.505.000.000	30,494
49	INDS	2.553.928.346.219	28,569
50	LPIN	324.054.785.283	26,504
51	NIPS	1.547.720.090.000	28,068
52	SMSM	2.220.108.000.000	28,429
53	TURI	4.361.587.000.000	29,104
54	UNTR	61.715.399.000.000	31,754
55	MDRN	2.489.342.618.781	28,543
56	KONI	127.957.085.635	25,575
57	DVLA	1.376.278.237	27,950
58	INAF	1.533.708.564.241.000	28,059
59	KLBF	13.696.417.381.439	30,248
60	KAEF	3.434.879.313.034	28,805
61	PYFA	159.951.537.229	25,798
62	TSPC	6.284.729.099.203	29,469
63	TCID	2.082.096.848.703	28,364
64	MRAT	497.090.038.108	26,932
65	UNVR	15.729.945.000.000	30,387
66	SMGR	38.153.118.932.000	31,273
67	ARNA	1.430.779.475.454	27,989
68	IGAR	383.936.040.590	26,674
69	SIAP	277.982.362.215.000	33,259
70	MLIA	7.125.800.277.000	29,595
71	IKAI	390.042.617.783	26,690
72	KIAS	2.124.390.696.519	28,385
73	ALKA	144.628.405.000	24,522
74	GDST	1.183.934.183.257	27,800
75	INAI	1.330.259.296.537	27,916

76	JKSW	265.280.458.589	26,304
77	APLI	308.620.387.248	26,455
78	YPAS	279.189.768.587	26,355
79	JPFA	17.159.466	30,474
80	CPIN	24.684.915	30,837
81	HDTX	4.878.367.904	29,216
82	ROTI	2.706.323.637.034	28,627
83	SMBR	3.268.667.933	28,815
84	BAJA	948.682.681.142	27,578
85	INAI	1.330.259.296.537	27,916
86	AGII	4.953.451.000.000	29,231
87	INCI	169.546.066.314	25,856
88	SIMA	40.080.558.488	24,414
89	SIPD	2.246.770.166.899	28,441
90	ALDO	366.010.819.198	26,626
91	KBRI	1.455.931.208.462	28,007

DATA VARIABEL UKURAN PERUSAHAAN TAHUN 2016

Nomor	Kode Perusahaan	Total Aset	Ln
1	ADES	767.479.000.000	27,366
2	DLTA	1.197.796.650	20,904
3	FAST	2.577.819.573.000	29,699
4	INDF	82.174.515.000.000	32,040
5	MYOR	12.922.421.859.142	30,190
6	PTSP	289.989.643	19,485
7	SKLT	568.239.939.951	27,066
8	SMAR	26.141.410.000.000	30,895
9	TBLA	12.596.824.000.000	30,164
10	ULTJ	4.239.200	15,260
11	GGRM	62.951.634.000.000	31,773
12	HMSP	42.508.277.000.000	31,381
13	RDTX	2.101.753.788.854	28,374
14	SRSN	717.149.704.000	27,299
15	RICY	1.288.683.925.066	27,885
16	BATA	804.742.917.000	27,414
17	TIRT	815.997.477.795	27,428

18	FASW	8.583.223.835.997	29,781
19	SPMA	2.158.852.415.950	28,401
20	AKRA	15.830.740.710.000	30,393
21	BUDI	2.931.807.000.000	28,707
22	ETWA	1.158.935.571.034	27,918
23	LTLS	5.658.360.000.000	29,364
24	DPNS	296.129.565.784	26,414
25	EKAD	702.508.630.708	27,278
26	AKPI	2.615.909.190.000	28,593
27	AMFG	5.504.890.000.000	29,337
28	BRNA	2.088.696.909.000	28,368
29	LMPI	810.364.824.722	27,421
30	TRST	32.905.588.224.288	28,822
31	SMCB	19.763.133.000.000	30,615
32	INTP	30.150.580	31,037
33	ALMI	2.153.030.503.531	28,398
34	BTON	177.290.628.918	25,901
35	JPRS	351.318.309.863	26,585
36	LION	685.812.995.987	27,254
37	LMSH	162.828.169.250	25,816
38	KICI	139.809.135.385	25,664
39	KDSI	1.142.273.020.550	27,764
40	TOTO	2.581.440.938.262	28,579
41	KBLM	639.091.366.917.000	27,183
42	SCCO	2.449.935.491.586	28,527
43	VOKS	1.668.210.094.478	28,143
44	ASGR	1.723.468.000.000	28,175
45	MTDL	3.876.021.000.000	28,986
46	MLPL	24.122.671.000.000	30,814
47	AUTO	14.612.274.000.000	30,313
48	GJTL	18.697.779.000.000	30,559
49	INDS	2.477.272.502.538	28,538
50	LPIN	477.838.306.256	26,893
51	NIPS	1.777.956.390.000	28,206
52	SMSM	2.254.740.000.000	28,444
53	TURI	4.977.673.000.000	29,236
54	UNTR	63.991.229.000.000	31,790
55	MDRN	1.982.423.166.407	28,315
56	KONI	119.437.244.615	25,506

57	DVLA	1.531.365.558	28,057
58	INAF	1.381.633.321.120.000	27,954
59	KLBF	15.226.009.210.657	30,354
60	KAEF	4.612.562.541.064	29,160
61	PYFA	167.062.795.608	25,842
62	TSPC	6.585.807.349.438	29,516
63	TCID	2.185.101.038.101	28,413
64	MRAT	483.037.173.864	26,903
65	UNVR	16.745.695.000.000	30,449
66	SMGR	44.226.895.982.000	31,420
67	ARNA	1.543.216.299.146	28,065
68	IGAR	439.465.673.296	26,809
69	SIAP	228.709.028.216.000	33,063
70	MLIA	7.723.578.677.000	29,675
71	IKAI	265.028.561	26,303
72	KIAS	1.859.669.927.962	28,251
73	ALKA	136.618.855.000	25,640
74	GDST	1.257.609.869.910	27,860
75	INAI	1.339.032.413.455	27,923
76	JKSW	273.781.586.009	26,333
77	APLI	382.461.777.452	26,670
78	YPAS	280.257.664.992	26,359
79	JPFA	19.251.026	30,589
80	CPIN	24.204.994	30,818
81	HDTX	4.743.579.755	29,188
82	ROTI	2.919.640.858.718	28,702
83	SMBR	4.368.876.996	29,106
84	BAJA	982.626.956.424	27,613
85	INAI	1.339.032.413.455	27,923
86	AGII	5.847.722.000.000	29,397
87	INCI	269.351.381.344	26,319
88	SIMA	40.312.397.678	24,417
89	SIPD	2.567.211.000.000	28,574
90	ALDO	410.330.576.602	26,740
91	KBRI	1.263.726.833.318	27,865

DATA VARIABEL UKURAN PERUSAHAAN TAHUN 2017

Nomor	Kode Perusahaan	Total Aset	Ln
1	ADES	840.236.000.000	27,457
2	DLTA	1.340.842.765	21,017
3	FAST	2.749.422.391.000	28,642
4	INDF	87.939.488.000.000	32,108
5	MYOR	14.915.849.800.251	30,333
6	PTSP	306.085.119	19,539
7	SKLT	636.284.210.210	27,179
8	SMAR	27.124.101.000.000	30,931
9	TBLA	14.024.486.000.000	30,272
10	ULTJ	5.186.940	15,462
11	GGRM	66.759.930.000.000	31,832
12	HMSP	43.141.063.000.000	31,395
13	RDTX	2.280.461.717.989	28,455
14	SRSN	652.726.454.000	27,204
15	RICY	1.374.444.788.282	27,949
16	BATA	855.691.231.000	27,475
17	TIRT	859.299.056.455	27,479
18	FASW	9.369.891.776.775	29,869
19	SPMA	2.175.660.855.114	28,408
20	AKRA	16.823.208.531.000	30,454
21	BUDI	2.939.456.000.000	28,709
22	ETWA	1.114.568.571.897	27,739
23	LTLS	5.769.332.000.000	29,384
24	DPNS	308.491.173.960	26,455
25	EKAD	796.767.646.172	27,404
26	AKPI	2.745.325.833.000	28,641
27	AMFG	6.267.816.000.000	29,466
28	BRNA	1.964.877.082.000	28,306
29	LMPI	834.548.374.286	27,450
30	TRST	3.332.905.936.010	28,835
31	SMCB	19.626.403.000.000	30,608
32	INTP	28.863.676	30,994
33	ALMI	2.376.281.796.928	28,497
34	BTON	183.501.650.442	25,935
35	JPRS	357.404.148.034	26,602
36	LION	681.937.947.736	27,248

37	LMSH	161.163.426.840	25,806
38	KICI	149.420.009.884	25,730
39	KDSI	1.328.291.727.616	27,915
40	TOTO	2.826.490.815.501	28,670
41	KBLM	1.235.198.847.468	27,842
42	SCCO	4.014.244.589.706	29,021
43	VOKS	2.110.166.496.595	28,378
44	ASGR	2.411.872.000.000	28,511
45	MTDL	4.271.127.000.000	29,083
46	MLPL	22.864.795.000.000	30,761
47	AUTO	14.762.309.000.000	30,323
48	GJTL	18.191.176.000.000	30,532
49	INDS	2.434.617.337.849	28,521
50	LPIN	268.116.498.330	26,315
51	NIPS	1.897.962.447.000	28,272
52	SMSM	2.443.341.000.000	28,524
53	TURI	5.464.898.000.000	29,329
54	UNTR	82.262.093.000.000	32,041
55	MDRN	873.577.814.748	27,496
56	KONI	119.313.292.874	25,505
57	DVLA	1.640.886.147	28,126
58	INAF	1.529.874.782.290.000	28,056
59	KLBF	16.616.239.416.335	30,441
60	KAEF	6.096.148.972.533	29,439
61	PYFA	159.563.931.041	25,796
62	TSPC	7.434.900.309.021	29,637
63	TCID	2.361.807.189.430	28,490
64	MRAT	497.354.419.089	26,933
65	UNVR	18.906.413.000.000	30,571
66	SMGR	48.963.502.966.000	31,522
67	ARNA	1.601.346.561.573	28,102
68	IGAR	513.022.591.574	26,964
69	SIAP	227.225.262.812.000	33,057
70	MLIA	5.186.685.608.000	29,277
71	IKAI	229.825.182	19,253
72	KIAS	1.767.603.505.697	28,201
73	ALKA	305.208.703.000	23,304
74	GDST	1.286.954.720.465	27,883
75	INAI	1.213.916.545.120	27,825

76	JKSW	252.294.581.992	26,254
77	APLI	398.698.799.619	26,711
78	YPAS	303.542.864.533	26,439
79	JPFA	21.088.870	30,680
80	CPIN	24.522.593	30,831
81	HDTX	4.035.086.385	29,026
82	ROTI	4.559.573.709.411	29,148
83	SMBR	5.060.337.247	29,252
84	BAJA	946.448.936.464	27,576
85	INAI	1.213.916.545.120	27,825
86	AGII	6.403.543.000.000	29,488
87	INCI	303.788.390.330	26,440
88	SIMA	86.202.590.406	25,180
89	SIPD	2.239.699.000.000	28,437
90	ALDO	498.701.656.995	26,935
91	KBRI	1.171.234.610.856	27,789

DATA VARIABEL PERGANTIAN AUDITOR

Nomor	Kode Perusahaan	TAHUN PENELITIAN				
		Tahun 2013	Tahun 2014	Tahun 2015	Tahun 2016	Tahun 2017
1	ADES	0	1	0	0	0
2	DLTA	0	0	0	1	0
3	FAST	0	0	0	0	0
4	INDF	0	0	0	0	0
5	MYOR	0	0	0	1	0
6	PTSP	0	0	1	0	0
7	SKLT	1	1	0	0	0
8	SMAR	0	0	0	1	0
9	TBLA	0	0	0	1	0
10	ULTJ	0	0	0	0	0
11	GGRM	0	0	0	0	0
12	HMSP	1	0	0	0	0
13	RDTX	0	0	0	1	1
14	SRSN	0	0	0	0	0
15	RICY	0	0	0	1	1
16	BATA	0	0	0	0	0
17	TIRT	1	0	0	1	0
18	FASW	0	0	0	1	0
19	SPMA	0	0	1	0	0
20	AKRA	0	0	0	0	0
21	BUDI	0	0	0	1	0
22	ETWA	1	0	0	0	1
23	LTLS	0	0	0	0	0
24	DPNS	1	0	0	0	0
25	EKAD	0	0	1	1	1
26	AKPI	0	0	0	0	0
27	AMFG	0	0	0	0	0
28	BRNA	0	0	0	0	0
29	LMPI	0	1	1	1	1
30	TRST	0	0	0	0	0
31	SMCB	1	0	0	0	1
32	INTP	0	0	0	0	0
33	ALMI	0	0	0	0	0
34	BTON	0	0	0	0	0
35	JPRS	1	0	0	0	0
36	LION	0	0	0	0	0

37	LMSH	0	0	0	0	0
38	KICI	1	0	0	0	0
39	KDSI	0	0	0	0	0
40	TOTO	0	0	0	0	0
41	KBLM	1	0	0	1	1
42	SCCO	1	0	0	0	1
43	VOKS	0	0	0	0	0
44	ASGR	0	0	0	0	0
45	MTDL	1	0	0	0	0
46	MLPL	0	0	0	0	0
47	AUTO	0	0	0	0	0
48	GJTL	0	0	0	0	0
49	INDS	0	0	0	0	0
50	LPIN	0	0	0	0	0
51	NIPS	0	0	0	0	0
52	SMSM	1	0	0	0	0
53	TURI	0	0	0	0	0
54	UNTR	0	0	0	0	1
55	MDRN	1	0	0	1	0
56	KONI	0	0	0	0	0
57	DVLA	0	0	0	0	0
58	INAF	1	0	0	0	0
59	KLBF	0	0	0	0	0
60	KAEF	0	0	0	1	0
61	PYFA	0	0	0	0	0
62	TSPC	0	0	0	0	0
63	TCID	1	0	0	0	0
64	MRAT	1	0	1	0	1
65	UNVR	0	1	0	0	0
66	SMGR	1	0	0	0	0
67	ARNA	0	0	0	0	0
68	IGAR	0	0	0	0	1
69	SIAP	0	1	1	0	0
70	MLIA	0	0	0	0	0
71	IKAI	1	0	1	0	1
72	KIAS	1	0	0	1	0
73	ALKA	0	0	0	0	0
74	GDST	1	1	1	0	0
75	INAI	0	0	0	0	0
76	JKSW	0	1	0	1	0
77	APLI	0	0	0	0	0

78	YPAS	0	1	1	0	0
79	JPFA	0	0	0	1	1
80	CPIN	0	0	0	0	0
81	HDTX	1	0	0	1	0
82	ROTI	0	0	0	0	0
83	SMBR	0	0	0	1	0
84	BAJA	1	0	0	0	1
85	INAI	0	0	0	0	0
86	AGII	0	1	1	0	1
87	INCI	0	0	1	0	1
88	SIMA	0	0	1	1	1
89	SIPD	0	0	0	0	0
90	ALDO	0	0	0	1	1
91	KBRI	1	1	1	0	1

DATA VARIABEL AUDIT REPORT LAG

No	Kode Perusahaan	JUMLAH AUDIT REPORT LAG TAHUN PENGAMATAN				
		Tahun 2013	Tahun 2014	Tahun 2015	Tahun 2016	Tahun 2017
1	ADES	73	89	87	84	82
2	DLTA	86	86	88	84	85
3	FAST	84	76	81	74	79
4	INDF	76	71	82	80	75
5	MYOR	85	86	81	75	74
6	PTSP	85	85	83	84	85
7	SKLT	78	75	87	75	73
8	SMAR	48	43	49	51	61
9	TBLA	78	77	83	69	78
10	ULTJ	83	89	89	82	80
11	GGRM	76	83	77	82	85
12	HMSP	86	77	60	66	65
13	RDTX	72	71	74	87	82
14	SRSN	69	86	70	77	71
15	RICY	84	84	77	81	82
16	BATA	83	85	87	90	88
17	TIRT	79	84	82	83	80
18	FASW	62	69	87	52	50
19	SPMA	86	89	87	89	86
20	AKRA	80	77	67	63	75
21	BUDI	80	79	80	80	78
22	ETWA	84	120	147	148	176
23	LTLS	83	79	89	81	82
24	DPNS	84	84	89	80	79
25	EKAD	76	79	77	77	82
26	AKPI	78	99	76	82	82
27	AMFG	86	84	88	89	88
28	BRNA	86	82	89	87	86
29	LMPI	73	68	76	81	61
30	TRST	77	75	73	77	88
31	SMCB	48	48	53	54	113
32	INTP	66	61	69	73	74
33	ALMI	80	83	87	87	82
34	BTON	84	85	84	83	82
35	JPRS	80	82	81	83	81

36	LION	85	75	83	75	74
37	LMSH	85	70	83	75	74
38	KICI	62	63	87	69	65
39	KDSI	84	58	57	59	57
40	TOTO	79	84	88	87	79
41	KBLM	84	86	87	84	86
42	SCCO	80	82	77	77	82
43	VOKS	79	105	97	77	85
44	ASGR	51	51	50	51	51
45	MTDL	80	87	87	88	85
46	MLPL	52	89	89	81	92
47	AUTO	51	51	51	51	51
48	GJTL	83	84	87	84	82
49	INDS	85	89	87	84	85
50	LPIN	87	89	150	89	88
51	NIPS	86	86	85	79	71
52	SMSM	84	84	88	89	85
53	TURI	58	56	60	58	59
54	UNTR	52	51	51	51	52
55	MDRN	80	89	137	133	129
56	KONI	80	79	87	84	85
57	DVLA	59	57	67	69	68
58	INAF	52	51	56	59	71
59	KLBF	70	71	70	77	82
60	KAEF	50	51	54	56	58
61	PYFA	69	75	80	77	73
62	TSPC	76	78	77	75	75
63	TCID	64	64	62	63	61
64	MRAT	83	85	80	84	79
65	UNVR	84	84	89	77	57
66	SMGR	46	44	46	48	47
67	ARNA	49	49	60	68	61
68	IGAR	45	40	50	48	78
69	SIAP	56	86	115	74	87
70	MLIA	80	71	87	87	68
71	IKAI	86	85	88	89	81
72	KIAS	51	48	74	90	87
73	ALKA	87	86	87	87	86
74	GDST	79	76	80	81	81
75	INAI	80	79	87	83	75
76	JKSW	86	86	87	90	85

77	APLI	78	79	87	75	82
78	YPAS	87	65	69	70	68
79	JPFA	80	56	53	58	59
80	CPIN	85	86	88	89	86
81	HDTX	78	75	74	67	80
82	ROTI	48	79	83	68	85
83	SMBR	45	44	46	45	53
84	BAJA	84	79	77	75	71
85	INAI	80	79	87	83	75
86	AGII	86	92	89	93	85
87	INCI	83	83	70	85	85
88	SIMA	85	85	85	70	86
89	SIPD	87	147	129	77	75
90	ALDO	77	77	77	77	46
91	KBRI	86	82	87	90	82

LAMPIRAN III

HASIL OUTPUT SPSS

1. UJI NORMALITAS SEBELUM TRIMMING

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		455
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	15,86204579
Most Extreme Differences	Absolute	,148
	Positive	,148
	Negative	-,112
Kolmogorov-Smirnov Z		3,167
Asymp. Sig. (2-tailed)		,000

a Test distribution is Normal.

b Calculated from data.

SETELAH TRIMMING

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		293
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	4,84477972
Most Extreme Differences	Absolute	,066
	Positive	,042
	Negative	-,066
Kolmogorov-Smirnov Z		1,128
Asymp. Sig. (2-tailed)		,157

a Test distribution is Normal.

b Calculated from data.

2. UJI STATISTIK DESKRIPTIF

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Report Lag	293	66,00	90,00	80,7167	5,19203
ROA	293	,06	71,60	7,3384	8,69413
Ukuran Perusahaan	293	19,25	33,06	27,6789	2,20642
Valid N (listwise)	293				

Pergantian Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak melakukan pergantian auditor	233	51,2	79,5	79,5
	Melakukan pergantian auditor	60	13,2	20,5	100,0
	Total	293	64,4	100,0	
Missing	System	162	35,6		
Total		455	100,0		

3. UJI HETEROSKEDATISITAS

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Pergantian Auditor , ROA, Ukuran Perusahaan(a)	.	Enter

a All requested variables entered.

b Dependent Variable: LnU2i

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,116(a)	,014	,003	1,91737

a Predictors: (Constant), Pergantian Auditor , ROA, Ukuran Perusahaan

b Dependent Variable: LnU2i

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14,546	3	4,849	1,319	,268(a)
	Residual	1062,448	289	3,676		
	Total	1076,993	292			

a Predictors: (Constant), Pergantian Auditor , ROA, Ukuran Perusahaan

b Dependent Variable: LnU2i

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	,166	1,426		,116	,908
	ROA	,010	,013	,044	,750	,454
	Ukuran Perusahaan	,071	,051	,082	1,393	,165
	Pergantian Auditor	-,303	,279	-,064	-1,088	,278

a Dependent Variable: LnU2i

4. UJI MULTIKOLINEARITAS

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Pergantian Auditor , ROA, Ukuran Perusahaan(a)		Enter

a All requested variables entered.

b Dependent Variable: Audit Report Lag

Coefficients(a)

Model		Collinearity Statistics	
		Tolerance	VIF
1	ROA	,999	1,001
	Ukuran Perusahaan	,992	1,008
	Pergantian Auditor	,991	1,009

a Dependent Variable: Audit Report Lag

Coefficient Correlations(a)

Model			Pergantian Auditor	ROA	Ukuran Perusahaan
1	Correlations	Pergantian Auditor	1,000	-,035	,091
		ROA	-,035	1,000	-,014
		Ukuran Perusahaan	,091	-,014	1,000
	Covariances	Pergantian Auditor	,502	-,001	,008
		ROA	-,001	,001	-5,76E-005
		Ukuran Perusahaan	,008	-5,76E-005	,017

a Dependent Variable: Audit Report Lag

5. UJI AUTOKORELASI

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Pergantian Auditor , ROA, Ukuran Perusahaan(a)		Enter

a All requested variables entered.

b Dependent Variable: Audit Report Lag

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,360(a)	,129	,120	4,86986	1,853

a Predictors: (Constant), Pergantian Auditor , ROA, Ukuran Perusahaan

b Dependent Variable: Audit Report Lag

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1017,696	3	339,232	14,304	,000(a)
	Residual	6853,792	289	23,716		
	Total	7871,488	292			

a Predictors: (Constant), Pergantian Auditor , ROA, Ukuran Perusahaan

b Dependent Variable: Audit Report Lag

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	101,822	3,622		28,114	,000
	ROA	,033	,033	,056	1,015	,311
	Ukuran Perusahaan	-,781	,130	-,332	-6,020	,000
	Pergantian Auditor	1,288	,708	,100	1,818	,070

a Dependent Variable: Audit Report Lag

6. UJI REGRESI LINIER BERGANDA

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Pergantian Auditor , ROA, Ukuran Perusahaan(a)		Enter

a All requested variables entered.

b Dependent Variable: Audit Report Lag

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,360(a)	,129	,120	4,86986

a Predictors: (Constant), Pergantian Auditor , ROA, Ukuran Perusahaan

b Dependent Variable: Audit Report Lag

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1017,696	3	339,232	14,304	,000(a)
	Residual	6853,792	289	23,716		
	Total	7871,488	292			

a Predictors: (Constant), Pergantian Auditor , ROA, Ukuran Perusahaan

b Dependent Variable: Audit Report Lag

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	101,822	3,622		28,114	,000
	ROA	,033	,033	,056	1,015	,311
	Ukuran Perusahaan	-,781	,130	-,332	-6,020	,000
	Pergantian Auditor	1,288	,708	,100	1,818	,070

a Dependent Variable: Audit Report Lag