

LAMPIRAN 1

DAFTAR PERUSAHAAN POPULASI

No	Kode	Nama Perusahaan
1	ADRO	Adaro Energy Tbk
2	ATPK	ATPK Resources Tbk
3	BYAN	Bayan Resources Tbk
4	BUMI	Bumi Resources Tbk
5	DEWA	Darma Henwa Tbk
6	GTBO	Garda Tujuh Buana Tbk
7	ITMG	Indo Tambangraya Megah Tbk
8	PKPK	Perdana Karya Perkasa Tbk
9	PTRO	Petrosea Tbk
10	KKGI	Resource Alam Indonesia Tbk
11	PTBA	Tambang Batubara Bukit Asam Tbk
12	APEX	Apexindo Pratama Duta Tbk
13	BIPI	Benakat Integra Tbk
14	ELSA	Elnusa Tbk
15	ENRG	Energi Mega Persada Tbk
16	MEDC	Medco Energi Internasional Tbk
17	RUIS	Radiant Utama Interinsco Tbk
18	ARTI	Ratu Prabu Energi Tbk
19	ANTM	Aneka Tambang Tbk
20	CITA	Cita Mineral Investindo Tbk
21	INCO	INCO Tbk
22	TINS	Timah Tbk
23	CNKO	Exploitasi Energi Indonesia Tbk
24	CTTH	Citatah Tbk
25	MITI	Mitra Investindo Tbk
26	ARII	Atlas Resources Tbk
27	BORN	Borneo Lumbung Energy & Metal Tbk
28	BSSR	Baramulti Suksessarana Tbk
29	DOID	Delta Dunia Makmur Tbk
30	GEMS	Golden Energy Mines Tbk
31	HRUM	Harum Energy Tbk
32	MBAP	Mitrabara Adiperdana Tbk
33	MYOH	Samindo Resources Tbk
34	SMMT	Golden Eagle Energy Tbk
35	TOBA	Toba Bara Sejahtera Tbk
36	ESSA	Surya Esa Perkasa Tbk
37	CKRA	Citra Kebun Raya Agri Tbk

38	DKFT	Central Omega Resources Tbk
39	PSAB	J Resources Asia Pasific Tbk
40	SMRU	SMR Utama Tbk
41	BOSS	Borneo Olah Sarana Sentosa Tbk
42	DSSA	Dian Swastatika Sentosa Tbk
43	DWGL	Dwi Guna Laksana Tbk
44	FIRE	Alfa Energi Investama Tbk
45	ZINC	Kapuas Prima Coal Tbk
46	MDKA	Merdeka Copper Gold Tbk



LAMPIRAN 2

DAFTAR PERUSAHAAN SAMPEL

No	Kode	Nama Perusahaan
1	ATPK	PT Bara Jaya Internasional Tbk
2	PTBA	PT Bukit Asam Tbk
3	ELSA	PT Elnusa Tbk
4	RUIS	PT Radiant Utama Interinsco Tbk
5	ARTI	PT Ratu Prabu Energi Tbk
6	ANTM	PT Aneka Tambang Tbk
7	CITA	PT Cita Mineral Investindo Tbk
8	TINS	PT Timah Tbk
9	CTTH	PT Citatah Tbk
10	MITI	PT Mitra Investindo Tbk
11	SMMT	PT Golden Eagle Energy Tbk
12	CKRA	PT Cakra Mineral Tbk
13	DKFT	PT Central Omega Resources Tbk
14	BOSS	PT Borneo Olah Sarana Sukses Tbk
15	DWGL	PT Dwi Guna Laksana Tbk
16	FIRE	PT Alfa Energi Investama Tbk
17	ZINC	PT Kapuas Prima Coal Tbk



LAMPIRAN 3
TABULASI DATA PENELITIAN

No	Kode Perusahaan	Tahun	Reputasi KAP	Opini Audit	Profitabilitas	Kompleksitas Operasi Perusahaan	Audit Delay (hari)
1	ATPK	2015	0	0	-0.091165862	1	91
2	ATPK	2016	0	0	-0.181620104	1	90
3	ATPK	2017	0	0	0.016626800	1	172
4	PTBA	2015	1	1	0.120581616	1	60
5	PTBA	2016	1	0	10.897505670	1	66
6	PTBA	2017	1	0	0.206810039	1	67
7	ELSA	2015	1	0	0.086158566	1	42
8	ELSA	2016	1	1	7.541620575	1	39
9	ELSA	2017	1	1	0.051644684	1	45
10	RUIS	2015	0	0	0.037811733	1	81
11	RUIS	2016	0	0	2.662593477	1	81
12	RUIS	2017	0	0	0.021808946	1	85
13	ARTI	2015	0	0	0.007268660	1	148
14	ARTI	2016	0	1	0.352688003	1	132
15	ARTI	2017	0	1	0.011525650	1	77
16	ANTM	2015	0	0	-0.047463846	1	121
17	ANTM	2016	1	1	0.216153663	1	59
18	ANTM	2017	1	1	0.004547945	1	68

19	CITA	2015	0	0	-0.122035234	1	75
20	CITA	2016	0	0	-9.729514033	1	67
21	CITA	2017	0	0	0.017732972	1	71
22	TINS	2015	1	1	0.010944447	1	62
23	TINS	2016	1	1	2.638797122	1	59
24	TINS	2017	1	1	0.042309189	1	59
25	CTTH	2015	0	0	0.003219183	0	78
26	CTTH	2016	0	1	2.559119022	0	75
27	CTTH	2017	0	1	0.006735814	0	81
28	MITI	2015	0	0	-0.721334453	1	88
29	MITI	2016	0	0	-10.181818767	1	86
30	MITI	2017	0	0	-0.099921738	1	87
31	SMMT	2015	1	0	-0.063907179	1	90
32	SMMT	2016	1	0	-2.871029703	1	83
33	SMMT	2017	0	0	0.055229426	1	80
34	CKRA	2015	0	0	-0.055593078	1	151
35	CKRA	2016	0	0	-5.983588834	1	108
36	CKRA	2017	0	0	-0.456683471	1	141
37	DKFT	2015	0	0	-0.023949618	1	22
38	DKFT	2016	0	0	-4.645483115	1	76
39	DKFT	2017	0	0	-0.019665998	1	82
40	BOSS	2015	0	0	0.194837315	1	85
41	BOSS	2016	0	0	-14.694984834	1	86
42	BOSS	2017	0	0	0.065581031	1	88

43	DWGL	2015	0	0	-0.101917930	1	95
44	DWGL	2016	0	0	-8.167713558	1	92
45	DWGL	2017	0	0	-0.778909521	1	94
46	FIRE	2015	0	0	-0.120209176	1	84
47	FIRE	2016	0	0	1.727835278	1	85
48	FIRE	2017	0	0	-0.002304650	1	87
49	ZINC	2015	0	0	-0.061345847	0	78
50	ZINC	2016	0	0	-6.274020832	0	79
51	ZINC	2017	0	0	0.063526331	0	81



LAMPIRAN 4
HASIL ANALISIS DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1 (Reputasi KAP)	51	0	1	.25	.440
X2 (Opini Audit)	51	0	1	.24	.428
X3 (Profitabilitas)	51	-14.69	10.90	-.7034	3.90306
X4 (Kompleksitas Operasional)	51	0	1	.88	.325
Y (Audit Delay)	51	22	172	83.90	27.618
Valid N (listwise)	51				



LAMPIRAN 5

HASIL UJI NORMALITAS

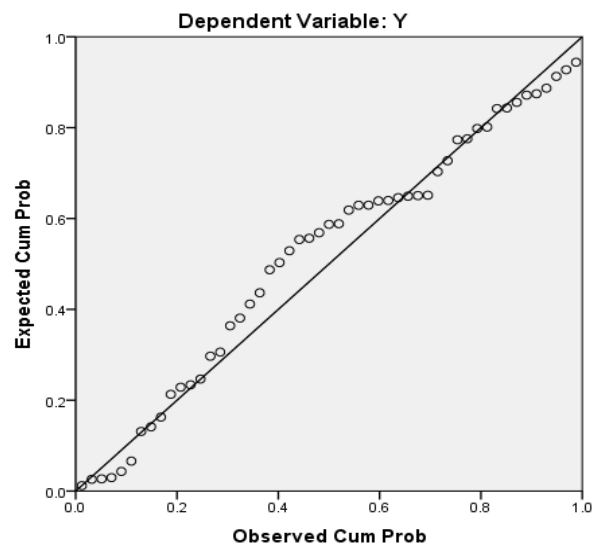
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	13.99573536
	Absolute	.125
Most Extreme Differences	Positive	.061
	Negative	-.125
Kolmogorov-Smirnov Z		.890
Asymp. Sig. (2-tailed)		.407

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



LAMPIRAN 6
HASIL UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.515 ^a	.266	.202	24.675	1.871

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

b. Dependent Variable: Y

Tabel Durbin-Watson (DW)

39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678

LAMPIRAN 7
HASIL UJI HETEROSKEDASTISITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3.302	7.499		.440	.662		
1 X1	-11.274	7.091	-.274	-1.590	.119	.622	1.608
X2	-1.951	6.974	-.046	-.280	.781	.678	1.474
X3	.747	.673	.161	1.111	.272	.879	1.138
X4	17.740	12.981	.319	1.223	.061	.898	1.114

a. Dependent Variable: Ares



LAMPIRAN 8
HASIL UJI MULTIKOLINIERITAS

Coefficients^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	80.127	10.633		7.535	.000		
X1	-31.588	10.055	-.503	-3.142	.003	.622	1.608
1 X2	-3.711	2.889	-.158	-2.375	.009	.678	1.474
X3	-4.361	-2.954	.251	3.379	.007	.879	1.138
X4	14.682	12.316	.173	2.297	.001	.898	1.114

a. Dependent Variable: Y



LAMPIRAN 9

HASIL ANALISIS REGRESI LINIER BERGANDA

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X4, X3, X2, X1 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10131.689	4	2532.922	4.160	.006 ^b
	Residual	28006.821	46	608.844		
	Total	38138.510	50			

a. Dependent Variable: Y

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

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.515 ^a	.266	.202	24.675	1.871

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

b. Dependent Variable: Y

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	(Constant)	80.127	10.633	7.535	.000		
1	X1	-31.588	10.055	-.503	-.3142	.003	.622 1.608
	X2	-3.711	2.889	-.158	-2.375	.009	.678 1.474
	X3	-4.361	2.954	-.251	-3.379	.007	.879 1.138
	X4	14.682	12.316	.173	2.297	.001	.898 1.114

a. Dependent Variable: Y

Coefficient Correlations^a

Model		X4	X3	X2	X1	
1	Correlations	X4	1.000	.059	.229	-.309
		X3	.059	1.000	-.098	-.236
		X2	.229	-.098	1.000	-.516
		X1	-.309	-.236	-.516	1.000
	Covariances	X4	128.057	.641	25.587	-35.125
		X3	.641	.910	-.921	-2.263
		X2	25.587	-.921	97.801	-51.266
		X1	-35.125	-2.263	-51.266	101.104

a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	X1	X2	X3	X4
1	1	2.782	1.000	.01	.04	.04	.00	.01
	2	1.250	1.492	.01	.04	.04	.44	.01
	3	.564	2.221	.02	.04	.33	.50	.03
	4	.350	2.820	.01	.80	.49	.06	.00
	5	.054	7.156	.95	.08	.10	.00	.95

a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	59.51	95.77	83.90	14.235	51
Std. Predicted Value	-1.713	.834	.000	1.000	51
Standard Error of Predicted Value	4.484	13.256	7.223	2.770	51
Adjusted Predicted Value	58.29	97.51	83.90	14.390	51
Residual	-72.800	77.186	.000	23.667	51
Std. Residual	-2.950	3.128	.000	.959	51
Stud. Residual	-3.005	3.186	.000	.989	51
Deleted Residual	-75.508	80.073	.000	25.195	51
Stud. Deleted Residual	-3.315	3.570	.009	1.047	51
Mahal. Distance	.671	13.450	3.922	3.686	51
Cook's Distance	.000	.138	.013	.025	51
Centered Leverage Value	.013	.269	.078	.074	51

a. Dependent Variable: Y

LAMPIRAN 10

HASIL UJI T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	80.127	10.633		7.535	.000		
1 X1	-31.588	10.055	-.503	-3.142	.003	.622	1.608
X2	-3.711	2.889	-.158	-2.375	.009	.678	1.474
X3	-4.361	2.954	-.251	-3.379	.007	.879	1.138
X4	14.682	12.316	.173	2.297	.001	.898	1.114

a. Dependent Variable: Y



LAMPIRAN 11**HASIL UJI KOEFISIEN DETERMINASI (R^2)****Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.515 ^a	.266	.202	24.675	1.871

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

b. Dependent Variable: Y



RIWAYAT HIDUP



Ni Komang Mita Abdina Sari lahir di Negara pada tanggal 20 Februari 1997. Penulis lahir dari pasangan suami istri Bapak I Ketut Astika dan Ibu Ni Wayan Sukari. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Jalan Pulau Batam No. 28, Menega, Kelurahan Dauhwaru, Kecamatan Jembrana, Kabupaten Jembrana, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 4 Dauhwaru dan lulus pada tahun 2009. Kemudian penulis melanjutkan di SMP Negeri 1 Negara dan lulus pada tahun 2012. Pada tahun 2015, penulis lulus dari SMK Negeri 1 Negara jurusan Akuntansi dan melanjutkan ke Strata 1 Jurusan Akuntansi di Universitas Pendidikan Ganesha. Pada tahun 2022 penulis telah menyelesaikan tugas akhir yang berjudul “Pengaruh Reputasi KAP, Opini Audit, Profitabilitas, Dan Kompleksitas Operasi Perusahaan Terhadap *Audit Delay* (Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2015 - 2017)”. Selanjutnya mulai tahun 2022 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.