

LAMPIRAN

LAMPIRAN 1

DAFTAR PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2021

No.	Kode	Nama Perusahaan	Tanggal Pencatatan
1.	AGRO	PT Bank Raya Indonesia Tbk	08 Agustus 2003
2.	AGRS	PT Bank IBK Indonesia Tbk	22 Desember 2014
3.	ARTO	PT Bank Jago Tbk	12 Januari 2016
4.	BABP	PT Bank MNC Internasional Tbk	15 Juli 2002
5.	BACA	PT Bank Capital Indonesia Tbk	04 Oktober 2007
6.	BBCA	PT Bank Central Asia Tbk	31 Mei 2000
7.	BBHI	PT Allo Bank Indonesia Tbk	12 Agustus 2015
8.	BBKP	PT Bank KB Bukopin Tbk	10 Juli 2006
9.	BBMD	PT Bank Mestika Dharma Tbk	08 Juli 2013
10.	BBNI	PT Bank Negara Indonesia (Persero) Tbk	25 November 1996
11.	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk	10 November 2003
12.	BBTN	PT Bank Tabungan Negara (Persero) Tbk	17 Desember 2009
13.	BBYB	PT Bank Neo Commerce Tbk	01 Januari 2016
14.	BCIC	PT Bank JTrust Indonesia Tbk	25 Juni 1997
15.	BDMN	PT Bank Danamon Indonesia Tbk	06 Desember 1989
16.	BEKS	PT Bank Pembangunan Daerah Banten Tbk	13 Juli 2001
17.	BGTG	PT Bank Ganesha Tbk	12 Mei 2016
18.	BINA	PT Bank Ina Perdana Tbk	16 Januari 2014
19.	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	08 Juli 2010
20.	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	12 Juli 2012
21.	BKSW	PT Bank QNB Indonesia Tbk	21 November 2002
22.	BMAS	PT Bank Maspion Indonesia Tbk	11 Juli 2013
23.	BMRI	PT Bank Mandiri (Persero) Tbk	14 Juli 2003
24.	BNBA	Bank Bumi Arta Tbk	31 Desember 1999
25.	BNGA	PT Bank CIMB Niaga Tbk	29 November 1989
26.	BNII	PT Bank Maybank Indonesia Tbk	21 November 1989
27.	BNLI	Bank Permata Tbk	15 Januari 1990
28.	BRIS	PT Bank Syariah Indonesia Tbk	09 Mei 2018
29.	BSIM	Bank Sinarmas Tbk	13 Desember 2010
30.	BSWD	Bank of India Indonesia Tbk	01 Mei 2002

No.	Kode	Nama Perusahaan	Tanggal Pencatatan
31.	BTPN	PT Bank BTPN Tbk	12 Maret 2008
32.	BTPS	PT Bank BTPN Syariah Tbk	08 Mei 2018
33.	BVIC	Bank Victoria International Tbk	30 Juni 1999
34.	DNAR	PT Bank Oke Indonesia Tbk	11 Juli 2014
35.	INPC	Bank Artha Graha Internasional Tbk	29 Agustus 1990
36.	MAYA	PT Bank Mayapada Internasional Tbk	29 Agustus 1997
37.	MCOR	PT Bank China Construction Bank Indonesia Tbk	03 Juli 2007
38.	MEGA	Bank Mega Tbk	17 April 2000
39.	NISP	PT Bank OCBC NISP Tbk	20 Oktober 1994
40.	NOBU	PT Bank Nationalnobu Tbk	20 Mei 2013
41.	PNBN	Bank Pan Indonesia Tbk	29 Desember 1982
42.	PNBS	PT Bank Panin Dubai Syariah Tbk	15 Januari 2014
43	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	15 Desember 2006



LAMPIRAN 2
DATA PENELITIAN TAHUN 2019

No.	Kode	Penyampaian Laporan Keuangan		Data			
		Tanggal	Kode	ROA	DER	TA	KAP
1	AGRO	28/01/2020	1	0,002	5,040	30,929	1
2	AGRS	19/05/2020	0	-0,040	0,813	29,491	0
3	ARTO	20/03/2020	1	-0,092	0,939	27,909	0
4	BABP	17/03/2020	1	0,002	5,802	29,993	0
5	BACA	20/05/2020	0	0,001	11,330	30,573	0
6	BBCA	06/02/2020	1	0,031	4,250	34,454	1
7	BBHI	17/03/2020	1	-0,014	7,430	28,558	0
8	BBKP	31/03/2020	1	0,002	10,259	32,239	0
9	BBMD	20/03/2020	1	0,019	2,706	30,188	0
10	BBNI	20/01/2020	1	0,018	5,508	34,371	1
11	BBRI	24/01/2020	1	0,024	5,667	34,887	1
12	BBTN	14/02/2020	1	0,001	11,304	33,373	1
13	BBYB	07/04/2020	0	0,003	4,417	29,265	0
14	BCIC	21/02/2020	1	0,003	9,343	30,482	0
15	BDMN	27/01/2020	1	0,022	3,261	32,896	1
16	BEKS	18/03/2020	1	-0,017	13,735	29,723	0
17	BGTG	06/04/2020	0	0,002	3,219	29,202	0
18	BINA	30/03/2020	1	0,001	3,310	29,292	1
19	BJBR	28/02/2020	1	0,013	8,796	32,448	0
20	BJTM	30/01/2020	1	0,018	7,352	31,971	0
21	BKSW	07/02/2020	1	0,000	3,909	30,767	0
22	BMAS	19/02/2020	1	0,008	5,159	29,655	0
23	BMRI	23/01/2020	1	0,022	4,907	34,815	1
24	BNBA	31/03/2020	1	0,007	3,993	29,660	1
25	BNGA	17/02/2020	1	0,013	5,340	33,246	1
26	BNII	17/02/2020	1	0,011	5,336	32,761	1
27	BNLI	18/02/2020	1	0,009	5,717	32,715	1
28	BRIS	03/02/2020	1	0,002	2,335	31,395	1
29	BSIM	19/03/2020	1	0,000	4,344	31,230	0
30	BSWD	17/03/2020	1	0,008	3,350	29,019	0
31	BTPN	23/03/2020	1	0,016	4,531	32,833	1
32	BTPS	05/03/2020	1	0,091	0,452	30,364	1
33	BVIC	27/04/2020	0	-0,001	8,633	31,047	1
34	DNAR	18/03/2020	1	-0,003	1,527	29,262	0
35	INPC	13/05/2020	0	-0,002	4,628	30,871	0

No.	Kode	Penyampaian Laporan Keuangan		Data			
		Tanggal	Kode	ROA	DER	TA	KAP
36	MAYA	28/04/2020	0	0,006	6,568	32,168	0
37	MCOR	31/03/2020	1	0,004	5,760	30,570	1
38	MEGA	28/01/2020	1	0,020	5,486	32,244	0
39	NISP	23/01/2020	1	0,016	5,532	32,828	1
40	NOBU	11/05/2020	0	0,003	7,978	30,207	0
41	PNBN	25/02/2020	1	0,017	3,754	32,984	1
42	PNBS	25/02/2020	1	0,001	0,344	30,041	1
43	SDRA	02/03/2020	1	0,014	4,326	31,240	1



LAMPIRAN 3
DATA PENELITIAN TAHUN 2020

No	Kode	Penyampaian Laporan Keuangan		Data			
		Tanggal	Kode	ROA	DER	TA	KAP
1	AGRO	05/04/2021	0	0,002	5,534	30,964	1
2	AGRS	29/04/2021	0	-0,018	4,187	29,919	0
3	ARTO	10/03/2021	1	-0,087	0,769	28,410	1
4	BABP	26/03/2021	1	0,001	6,512	30,087	0
5	BACA	05/04/2021	0	0,003	11,328	30,638	0
6	BBCA	29/01/2021	1	0,025	4,794	34,612	1
7	BBHI	15/03/2021	1	0,014	6,453	28,581	0
8	BBKP	31/03/2021	1	-0,041	8,442	32,012	0
9	BBMD	31/03/2021	1	0,023	2,532	30,281	0
10	BBNI	22/01/2021	1	0,004	6,611	34,424	1
11	BBRI	29/01/2021	1	0,012	5,871	35,015	1
12	BBTN	10/02/2021	1	0,004	16,079	33,520	1
13	BBYB	05/03/2021	1	0,003	3,838	29,321	0
14	BCIC	22/04/2021	0	-0,030	10,228	30,416	0
15	BDMN	11/02/2021	1	0,005	3,610	32,934	1
16	BEKS	30/03/2021	1	-0,058	2,920	29,306	0
17	BGTG	19/04/2021	0	0,001	3,710	29,311	0
18	BINA	26/04/2021	0	0,002	5,932	29,764	1
19	BJBR	10/03/2021	1	0,012	10,218	32,579	0
20	BJTM	09/04/2021	0	0,018	7,358	32,057	0
21	BKSW	05/02/2021	1	-0,023	3,449	30,538	0
22	BMAS	05/02/2021	1	0,007	6,873	29,945	0
23	BMRI	21/01/2021	1	0,012	5,798	34,972	1
24	BNBA	30/04/2021	0	0,005	4,060	29,664	1
25	BNGA	17/02/2021	1	0,007	5,843	33,269	1
26	BNII	18/02/2021	1	0,007	5,363	32,786	1
27	BNLI	08/03/2021	1	0,004	4,638	32,918	1
28	BRIS	26/01/2021	1	0,009	3,037	33,110	1
29	BSIM	15/04/2021	0	0,003	5,375	31,429	0
30	BSWD	19/04/2021	0	-0,019	2,518	28,945	0
31	BTPN	26/02/2021	1	0,011	4,316	32,841	1
32	BTPS	10/02/2021	1	0,052	0,448	30,430	1
33	BVIC	30/04/2021	0	-0,009	8,394	30,898	1
34	DNAR	12/03/2021	1	0,001	1,488	29,468	0
35	INPC	19/03/2021	1	0,001	7,576	31,050	0

No	Kode	Penyampaian Laporan Keuangan		Data			
		Tanggal	Kode	ROA	DER	TA	KAP
36	MAYA	19/05/2021	0	0,001	6,164	32,158	0
37	MCOR	24/03/2021	1	0,002	3,194	30,859	1
38	MEGA	20/01/2021	1	0,027	5,162	32,351	0
39	NISP	26/01/2021	1	0,010	5,916	32,960	1
40	NOBU	14/04/2021	0	0,004	8,039	30,251	0
41	PNBN	29/03/2021	1	0,014	3,595	33,016	1
42	PNBS	29/03/2021	1	0,000	0,193	30,056	1
43	SDRA	26/02/2021	1	0,014	4,234	31,270	1



LAMPIRAN 4
DATA PENELITIAN TAHUN 2021

No.	Kode	Penyampaian Laporan Keuangan		Data			
		Tanggal	Kode	ROA	DER	TA	KAP
1	AGRO	28/03/2022	1	-0,196	5,863	30,456	1
2	AGRS	31/03/2022	1	0,001	3,769	30,290	0
3	ARTO	04/03/2022	1	0,007	0,479	30,142	1
4	BABP	29/03/2022	1	0,001	4,925	30,271	0
5	BACA	30/03/2022	1	0,002	9,517	30,737	0
6	BBCA	24/01/2022	1	0,026	5,027	34,744	1
7	BBHI	08/02/2022	1	0,041	2,567	29,168	0
8	BBKP	31/03/2022	1	-0,026	5,756	32,122	0
9	BBMD	29/03/2022	1	0,033	2,726	30,403	0
10	BBNI	21/01/2022	1	0,011	6,626	34,503	1
11	BBRI	03/02/2022	1	0,018	4,751	35,056	1
12	BBTN	07/02/2022	1	0,006	15,308	33,550	1
13	BBYB	31/03/2022	1	-0,087	2,923	30,059	1
14	BCIC	25/02/2022	1	-0,021	7,015	30,691	0
15	BDMN	28/01/2022	1	0,009	3,264	32,890	1
16	BEKS	15/03/2022	1	-0,030	3,679	29,811	0
17	BGTG	28/03/2022	1	0,001	2,991	29,780	0
18	BINA	31/03/2022	1	0,003	5,343	30,343	1
19	BJBR	01/03/2022	1	0,013	10,544	32,696	0
20	BJTM	31/01/2022	1	0,015	8,232	32,243	0
21	BKSW	31/01/2022	1	0,006	9,693	30,287	0
22	BMAS	21/02/2022	1	0,018	5,973	35,084	1
23	BMRI	27/01/2022	1	0,005	2,880	29,790	1
24	BNBA	21/03/2022	1	0,013	6,163	33,370	1
25	BNGA	17/02/2022	1	0,010	4,875	32,759	1
26	BNII	17/02/2022	1	0,005	5,401	33,088	1
27	BNLI	11/03/2022	1	0,011	2,474	33,212	1
28	BRIS	19/01/2022	1	0,002	5,272	31,595	0
29	BSIM	25/03/2022	0	-0,010	1,108	29,079	0
30	BSWD	22/04/2022	1	0,016	4,073	32,888	1
31	BTPN	23/02/2022	1	0,079	0,358	30,551	1
32	BTPS	10/02/2022	1	-0,003	6,868	30,848	1
33	BVIC	31/03/2022	1	0,002	1,540	29,675	0
34	DNAR	18/03/2022	1	-0,006	5,608	30,894	0
35	INPC	22/03/2022	0	0,000	7,521	32,411	0

No.	Kode	Penyampaian Laporan Keuangan		Data			
		Tanggal	Kode	ROA	DER	TA	KAP
36	MAYA	27/04/2022	1	0,003	3,307	30,897	1
37	MCOR	25/01/2022	1	0,030	5,941	32,520	0
38	MEGA	18/01/2022	1	0,012	5,632	32,999	1
39	NISP	27/01/2022	0	0,003	10,754	30,663	0
40	NOBU	11/04/2022	1	0,009	3,212	32,951	1
41	PNBN	25/03/2022	1	-0,057	0,316	30,300	1
42	PNBS	18/03/2022	1	0,014	3,732	31,411	0
43	SDRA	01/03/2022	1	-0,196	5,863	30,456	1



LAMPIRAN 5
STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	129	-0,196	0,091	0,00229	0,029298
Leverage	129	0,193	16,079	5,26798	2,978143
Ukuran Perusahaan	129	27,909	35,084	31,39736	1,732897
Valid N (listwise)	129				

Kualitas Audit

		<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid	Non Big Four	63	48,8	48,8	48,8
	Big Four	66	51,2	51,2	100,0
	Total	129	100,0	100,0	

Ketepatan Waktu

		<i>Frequency</i>	<i>Percent</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Valid	Tidak Tepat Waktu	24	18,6	18,6	18,6
	Tepat Waktu	105	81,4	81,4	100,0
	Total	129	100,0	100,0	

Sumber: Hasil olah data SPSS, 2022

LAMPIRAN 6

HASIL ANALISIS REGRESI LOGISTIK

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	9,145	8	0,330

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	124,943	1,256
	2	123,957	1,462
	3	123,953	1,476
	4	123,953	1,476

- Constant is included in the model.
- Initial -2 Log Likelihood: 123,953
- Estimation terminated at iteration number 4 because parameter estimates changed by less than 0,001.

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients				
			Constant	Profitabilitas	Leverage	Ukuran Perusahaan	Kualitas Audit
Step 1	1	111,180	-5,466	-0,523	-0,106	0,225	0,423
	2	105,153	-10,783	-0,462	-0,164	0,413	0,692
	3	104,489	-13,625	-0,316	-0,189	0,511	0,811
	4	104,475	-14,103	-0,282	-0,193	0,528	0,831
	5	104,475	-14,114	-0,281	-0,193	0,528	0,832
	6	104,475	-14,114	-0,281	-0,193	0,528	0,832

- Method: Enter
- Constant is included in the model.
- Initial -2 Log Likelihood: 123,953
- Estimation terminated at iteration number 6 because parameter estimates changed by less than 0,001.

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	104,475 ^a	0,140	0,227

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than 0,001.

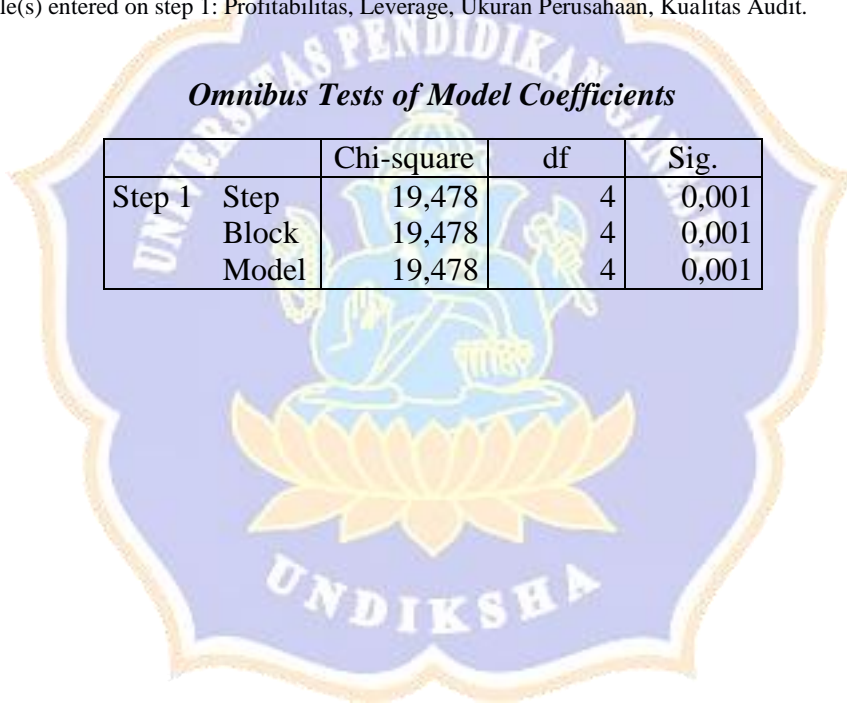
Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a Profitabilitas	-0,281	8,986	0,001	1	0,975	0,775
Leverage	-0,193	0,087	4,911	1	0,027	0,825
Ukuran Perusahaan	0,528	0,228	5,354	1	0,021	1,696
Kualitas Audit	0,832	0,606	1,881	1	0,170	2,297
Constant	-14,114	6,709	4,426	1	0,035	0,000

a. Variable(s) entered on step 1: Profitabilitas, Leverage, Ukuran Perusahaan, Kualitas Audit.

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	19,478	4	0,001
Block	19,478	4	0,001
Model	19,478	4	0,001



RIWAYAT HIDUP



Ni Komang Nensy Tri Oktavia lahir di Amlapura pada tanggal 27 Oktober 2000. Penulis lahir dari pasangan suami istri Bapak I Nyoman Nestra dan Ibu Ni Nyoman Ariani. Penulis berkebangsaan Indonesia dan beragama Hindu.

Penulis pertama kali menempuh pendidikan formal di SD Negeri 4 Padangkerta dan lulus pada tahun 2012. Kemudian penulis melanjutkan di SMP Negeri 2 Amlapura dan lulus pada tahun 2015. Pada tahun 2018, penulis lulus dari SMA Negeri 2 Amlapura. Dan pada tahun yang sama, penulis terdaftar sebagai mahasiswi di Universitas Pendidikan Ganesha Fakultas Ekonomi Program Studi S1 Akuntansi.

