



**Lampiran 01 : Daftar Sampel Penelitian Perusahaan Manufaktur yang  
Terdaftar di Bursa Efek Indonesia Tahun 2017-2019**

NO	KODE	NAMA PERUSAHAAN
1	INTP	Indocement Tungal Prakasa Tbk
2	SMGR	Semen Indonesia (Persero) Tbk
3	WSBP	Waskita Beton Precast Tbk
4	WTON	Wijaya Karya Beton Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	MARK	Mark Dynamics Indonesia Tbk
7	MLIA	Mulia Industrindo Tbk
8	TOTO	Surya Toto Indonesia Tbk
9	ALKA	Alaska Industrindo Tbk
10	INAI	Indal Aluminium Industry Tbk
11	ISSP	Steel Pipe Industry of Indonesia Tbk
12	LION	Lion Metal Works Tbk
13	PICO	Pelangi Indah Canindo Tbk
14	BUDI	Budi Starch & Sweetener Tbk
15	EKAD	Ekadharma Internasional Tbk
16	INCI	Intan Wijaya Internasional
17	SRSN	Indo Acitama Tbk
18	AKPI	Argha Karya Prima Industry Tbk
19	IGAR	Champion Pasific Indonesia Tbk
20	IMPC	Impack Pratama Industri Tbk
21	TALF	Tunas Alfin Tbk
22	TRST	Trias Sentosa Tbk
23	CPIN	Charoen Pokphand Indonesia Tbk
24	JPFA	Japfa Comfeed Indonesia Tbk
25	MAIN	Malindo Feedmill Tbk
26	KDSI	Kedawung Setia Industrial Tbk
27	SPMA	Suparma Tbk
28	AMIN	Ateliers Mecaniques D'Indonesie Tbk
29	ASII	Astra Internasional Tbk
30	AUTO	Astra Otoparts Tbk
31	BOLT	Garuda Metalindo Tbk
32	INDS	Indospring Tbk
33	SMSM	Selamat Sempurna Tbk
34	RICY	Ricky Putra Globalindo Tbk
35	TRIS	Trisula International Tbk
36	UNIT	Nusantara Inti Corpora Tbk
37	BATA	Sepatu Bata Tbk
38	JECC	Jembo Cable Company Tbk

39	KBLI	KMI Wire and Cable Tbk
40	KBLM	Kabelindo Murni Tbk
41	SCCO	Supreme Cable Manufacturing and Commerce Tbk
42	VOKS	Voksel Electric Tbk
43	CEKA	Wilmar Cahaya Indonesia Tbk
44	DLTA	Delta Djakarta Tbk
45	ICBP	Indofood CBP Sukses Makmur Tbk
46	INDF	Indofood Sukses Makmur Tbk
47	MLBI	Multi Bintang Indonesia Tbk
48	MYOR	Mayora Indah Tbk
49	ROTI	Nippon Indosari Corporindo Tbk
50	SKBM	Sekar Bumi Tbk
51	STTP	Siantar Top Tbk
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
53	GGRM	Gudang Garam Tbk
54	HMSP	Handjaya Mandala Sampoerna Tbk
55	WIIM	Wismilak Inti Makmur Tbk
56	DVLA	Darya Varia Laboratoria Tbk
57	KAEF	Kimia Farma (Persero) Tbk
58	KLBF	Kalbe Farma Tbk
59	MERK	Merck Indonesia Tbk
60	PYFA	Pyridam Farma Tbk
61	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
62	TSPC	Tempo Scan Pasific Tbk
63	ADES	Akasha Wira International Tbk
64	KINO	Kino Indonesia Tbk
65	TCID	Mandom Indonesia Tbk
66	UNVR	Unilever Indonesia Tbk
67	CINT	Chitose International Tbk
68	BTON	Beton Jaya Manunggal Tbk
69	MDKI	Emdeki Utama Tbk
70	PBID	Panca Budi Idaman Tbk
71	JSKY	Sky Energy Indonesia Tbk
72	CLEO	Sariguna Primatirta Tbk
73	HOKI	Buyung Poetra Sembada Tbk
74	WOOD	Integra Indocabinet Tbk

**Lampiran 02 : Data Hasil Profitabilitas ROA Perusahaan Manufaktur Tahun  
2017-2019**

NO	KODE	NAMA PERUSAHAAN	ROA		
			2017	2018	2019
1	INTP	Indocement Tungal Prakasa Tbk	6,44	4,12	6,62
2	SMGR	Semen Indonesia (Persero) Tbk	4,17	6,08	2,97
3	WSBP	Waskita Beton Precast Tbk	6,70	7,25	4,99
4	WTON	Wijaya Karya Beton Tbk	4,82	5,48	4,94
5	ARNA	Arwana Citra Mulia Tbk	7,63	9,57	12,10
6	MARK	Mark Dynamics Indonesia Tbk	20,68	25,75	19,94
7	MLIA	Mulia Industrindo Tbk	0,92	3,59	2,20
8	TOTO	Surya Toto Indonesia Tbk	9,87	11,97	4,82
9	ALKA	Alaska Industrindo Tbk	5,05	3,54	1,22
10	INAI	Indal Aluminium Industry Tbk	3,18	2,89	2,77
11	ISSP	Steel Pipe Industry of Indonesia Tbk	0,14	0,75	2,89
12	LION	Lion Metal Works Tbk	1,36	2,11	0,13
13	PICO	Pelangi Indah Canindo Tbk	2,34	1,84	0,66
14	BUDI	Budi Starch & Sweetener Tbk	1,55	1,49	2,13
15	EKAD	Ekadharna Internasional Tbk	9,56	8,68	7,99
16	INCI	Intan Wijaya Internasional	5,45	4,26	3,41
17	SRSN	Indo Acitama Tbk	2,71	5,64	5,50
18	AKPI	Argha Karya Prima Industry Tbk	0,49	2,09	1,96
19	IGAR	Champion Pasific Indonesia Tbk	14,11	7,83	9,85
20	IMPC	Impack Pratama Industri Tbk	3,98	4,45	3,72
21	TALF	Tunas Alfin Tbk	2,33	4,63	2,07
22	TRST	Trias Sentosa Tbk	1,15	1,47	0,90
23	CPIN	Charoen Pokphand Indonesia Tbk	10,19	16,46	12,37
24	JPFA	Japfa Comfeed Indonesia Tbk	5,25	9,78	7,48
25	MAIN	Malindo Feedmill Tbk	1,07	6,56	3,28
26	KDSI	Kedawung Setia Industrial Tbk	5,19	5,52	5,11
27	SPMA	Suparma Tbk	4,24	3,60	5,52
28	AMIN	Ateliers Mecaniques D'Indonesie Tbk	10,83	7,99	2,43
29	ASII	Astra Internasional Tbk	7,84	7,94	7,56
30	AUTO	Astra Otoparts Tbk	3,71	4,28	5,10
31	BOLT	Garuda Metalindo Tbk	7,84	5,77	38,91
32	INDS	Indospring Tbk	4,67	4,46	3,58
33	SMSM	Selamat Sempurna Tbk	22,73	22,62	20,56
34	RICY	Ricky Putra Globalindo Tbk	1,21	1,20	1,06
35	TRIS	Trisula International Tbk	2,61	2,34	0,19
36	UNIT	Nusantara Inti Corpora Tbk	0,25	0,12	0,16
37	BATA	Sepatu Bata Tbk	6,27	7,75	2,72
38	JECC	Jembo Cable Company Tbk	4,32	4,21	5,43

39	KBLI	KMI Wire and Cable Tbk	11,91	7,26	11,11
40	KBLM	Kabelindo Murni Tbk	3,56	3,13	3,01
41	SCCO	Supreme Cable Manufacturing and Commerce Tbk	6,72	6,10	6,90
42	VOKS	Voksel Electric Tbk	7,88	4,24	6,88
43	CEKA	Wilmar Cahaya Indonesia Tbk	7,71	7,93	15,47
44	DLTA	Delta Djakarta Tbk	20,87	22,19	22,29
45	ICBP	Indofood CBP Sukses Makmur Tbk	11,21	13,56	13,85
46	INDF	Indofood Sukses Makmur Tbk	5,77	5,14	6,14
47	MLBI	Multi Bintang Indonesia Tbk	52,67	42,39	41,63
48	MYOR	Mayora Indah Tbk	10,93	10,01	10,71
49	ROTI	Nippon Indosari Corporindo Tbk	2,97	2,89	5,05
50	SKBM	Sekar Bumi Tbk	1,59	0,90	0,05
51	STTP	Siantar Top Tbk	9,22	9,69	16,75
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	13,88	12,63	15,67
53	GGRM	Gudang Garam Tbk	11,62	11,28	13,83
54	HMSP	Handjaya Mandala Sampoerna Tbk	29,37	29,05	26,96
55	WIIM	Wismilak Inti Makmur Tbk	3,31	4,07	2,10
56	DVLA	Darya Varia Laboratoria Tbk	9,89	11,92	12,12
57	KAEF	Kimia Farma (Persero) Tbk	0,54	4,72	0,09
58	KLBF	Kalbe Farma Tbk	14,76	13,76	12,52
59	MERK	Merck Indonesia Tbk	17,08	92,10	8,70
60	PYFA	Pyridam Farma Tbk	4,47	4,52	4,90
61	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	16,90	19,89	22,84
62	TSPC	Tempo Scan Pasific Tbk	7,50	6,87	7,11
63	ADES	Akasha Wira International Tbk	4,55	6,01	10,20
64	KINO	Kino Indonesia Tbk	3,39	4,18	10,98
65	TCID	Mandom Indonesia Tbk	7,58	7,08	5,69
66	UNVR	Unilever Indonesia Tbk	37,05	44,68	35,80
67	CINT	Chitose International Tbk	6,22	2,76	1,38
68	BTON	Beton Jaya Manunggal Tbk	6,20	12,80	0,59
69	MDKI	Emdeki Utama Tbk	5,43	3,70	3,56
70	PBID	Panca Budi Idaman Tbk	12,69	12,96	9,56
71	JSKY	Sky Energy Indonesia Tbk	5,25	4,17	2,61
72	CLEO	Sariguna Primatirta Tbk	7,59	7,59	10,50
73	HOKI	Buyung Poetra Sembada Tbk	8,31	11,89	12,22
74	WOOD	Integra Indocabinet Tbk	4,46	5,27	3,95

**Lampiran 03 : Data Hasil Solvabilitas (DER) Perusahaan Manufaktur Tahun**

**2017-2019**

NO	KODE	NAMA PERUSAHAAN	DER		
			2017	2018	2019
1	INTP	Indocement Tungal Prakasa Tbk	17,54	19,67	20,05
2	SMGR	Semen Indonesia (Persero) Tbk	61,65	55,71	129,57
3	WSBP	Waskita Beton Precast Tbk	103,91	93,12	98,53
4	WTON	Wijaya Karya Beton Tbk	157,21	163,75	217,72
5	ARNA	Arwana Citra Mulia Tbk	55,56	50,73	52,89
6	MARK	Mark Dynamics Indonesia Tbk	36,41	33,79	47,57
7	MLIA	Mulia Industrindo Tbk	195,66	134,84	127,33
8	TOTO	Surya Toto Indonesia Tbk	66,87	50,15	51,67
9	ALKA	Alaska Industrindo Tbk	288,85	544,26	477,16
10	INAI	Indal Aluminium Industry Tbk	337,60	360,93	279,90
11	ISSP	Steel Pipe Industry of Indonesia Tbk	120,68	122,75	107,33
12	LION	Lion Metal Works Tbk	50,77	46,51	46,79
13	PICO	Pelangi Indah Canindo Tbk	155,65	64,88	273,83
14	BUDI	Budi Starch & Sweetener Tbk	146,04	176,64	133,39
15	EKAD	Ekadharma Internasional Tbk	20,21	17,76	13,57
16	INCI	Intan Wijaya Internasional	13,19	22,32	19,21
17	SRSN	Indo Acitama Tbk	57,09	43,74	51,43
18	AKPI	Argha Karya Prima Industry Tbk	143,68	148,85	123,04
19	IGAR	Champion Pasific Indonesia Tbk	16,08	18,07	15,02
20	IMPC	Impack Pratama Industri Tbk	78,02	72,73	77,60
21	TALF	Tunas Alfin Tbk	18,66	25,28	31,82
22	TRST	Trias Sentosa Tbk	68,71	91,51	100,00
23	CPIN	Charoen Pokphand Indonesia Tbk	56,16	42,57	39,30
24	JPFA	Japfa Comfeed Indonesia Tbk	13,04	125,54	119,99
25	MAIN	Malindo Feedmill Tbk	144,80	128,61	129,15
26	KDSI	Kedawung Setia Industrial Tbk	173,57	150,63	106,12
27	SPMA	Suparma Tbk	85,61	81,96	72,20
28	AMIN	Ateliers Mecaniques D'Indonesie Tbk	118,10	108,43	101,69
29	ASII	Astra Internasional Tbk	89,02	97,70	88,45
30	AUTO	Astra Otoparts Tbk	37,21	41,07	37,47
31	BOLT	Garuda Metalindo Tbk	64,96	77,82	66,34
32	INDS	Indospring Tbk	13,51	13,13	10,19
33	SMSM	Selamat Sempurna Tbk	33,65	30,27	27,22
34	RICY	Ricky Putra Globalindo Tbk	218,77	246,05	254,26
35	TRIS	Trisula International Tbk	30,87	83,27	73,66
36	UNIT	Nusantara Inti Corpora Tbk	73,85	70,65	69,31
37	BATA	Sepatu Bata Tbk	47,71	37,70	32,13
38	JECC	Jembo Cable Company Tbk	252,23	228,82	149,79

39	KBLI	KMI Wire and Cable Tbk	68,67	59,77	49,28
40	KBLM	Kabelindo Murni Tbk	56,07	58,05	51,39
41	SCCO	Supreme Cable Manufacturing and Commerce Tbk	47,14	43,10	40,10
42	VOKS	Voksel Electric Tbk	159,20	169,38	172,88
43	CEKA	Wilmar Cahaya Indonesia Tbk	54,22	19,69	23,14
44	DLTA	Delta Djakarta Tbk	17,14	18,64	17,50
45	ICBP	Indofood CBP Sukses Makmur Tbk	55,57	51,35	45,14
46	INDF	Indofood Sukses Makmur Tbk	87,68	93,40	77,48
47	MLBI	Multi Bintang Indonesia Tbk	135,71	147,49	152,79
48	MYOR	Mayora Indah Tbk	102,82	105,93	92,30
49	ROTI	Nippon Indosari Corporindo Tbk	61,68	50,63	51,40
50	SKBM	Sekar Bumi Tbk	58,62	70,23	75,74
51	STTP	Siantar Top Tbk	69,16	59,82	34,15
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	23,30	16,35	16,86
53	GGRM	Gudang Garam Tbk	58,25	53,10	54,42
54	HMSP	Handjaya Mandala Sampoerna Tbk	26,47	31,80	42,67
55	WIIM	Wismilak Inti Makmur Tbk	25,32	24,90	25,78
56	DVLA	Darya Varia Laboratoria Tbk	46,99	40,20	40,11
57	KAEF	Kimia Farma (Persero) Tbk	159,94	173,24	147,58
58	KLBF	Kalbe Farma Tbk	19,59	18,64	21,31
59	MERK	Merck Indonesia Tbk	37,63	143,71	51,69
60	PYFA	Pyridam Farma Tbk	46,58	57,29	52,96
61	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	9,06	14,99	15,41
62	TSPC	Tempo Scan Pasific Tbk	46,30	44,86	44,58
63	ADES	Akasha Wira International Tbk	98,63	82,87	44,80
64	KINO	Kino Indonesia Tbk	57,53	64,26	73,73
65	TCID	Mandom Indonesia Tbk	27,09	23,96	26,35
66	UNVR	Unilever Indonesia Tbk	265,46	175,30	290,95
67	CINT	Chitose International Tbk	24,67	26,42	33,83
68	BTON	Beton Jaya Manunggal Tbk	18,66	18,68	25,15
69	MDKI	Emdeki Utama Tbk	13,77	9,94	10,71
70	PBID	Panca Budi Idaman Tbk	37,80	48,67	40,20
71	JSKY	Sky Energy Indonesia Tbk	315,09	161,30	145,46
72	CLEO	Sariguna Primatirta Tbk	121,81	31,23	62,49
73	HOKI	Buyung Poetra Sembada Tbk	21,22	34,75	32,28
74	WOOD	Integra Indocabinet Tbk	100,93	87,28	104,00

**Lampiran 04 : Data Hasil Kualitas Audit Menggunakan Variabel Dummy  
(Perusahaan Manufaktur Tahun 2017-2019)**

NO	KODE	NAMA PERUSAHAAN	KUALITAS		
			2017	2018	2019
1	INTP	Indocement Tungal Prakasa Tbk	1	1	1
2	SMGR	Semen Indonesia (Persero) Tbk	1	1	1
3	WSBP	Waskita Beton Precast Tbk	1	0	0
4	WTON	Wijaya Karya Beton Tbk	0	0	0
5	ARNA	Arwana Citra Mulia Tbk	1	1	1
6	MARK	Mark Dynamics Indonesia Tbk	0	0	0
7	MLIA	Mulia Industrindo Tbk	1	1	1
8	TOTO	Surya Toto Indonesia Tbk	1	1	1
9	ALKA	Alaska Industrindo Tbk	0	0	0
10	INAI	Indal Aluminium Industry Tbk	0	0	0
11	ISSP	Steel Pipe Industry of Indonesia Tbk	0	0	0
12	LION	Lion Metal Works Tbk	0	0	0
13	PICO	Pelangi Indah Canindo Tbk	0	0	0
14	BUDI	Budi Starch & Sweetener Tbk	0	0	0
15	EKAD	Ekadharma Internasional Tbk	0	0	0
16	INCI	Intan Wijaya Internasional	0	0	0
17	SRSN	Indo Acitama Tbk	0	0	0
18	AKPI	Argha Karya Prima Industry Tbk	1	1	1
19	IGAR	Champion Pasific Indonesia Tbk	1	1	1
20	IMPC	Impack Pratama Industri Tbk	0	0	0
21	TALF	Tunas Alfin Tbk	0	0	0
22	TRST	Trias Sentosa Tbk	1	0	0
23	CPIN	Charoen Pokphand Indonesia Tbk	1	1	1
24	JPFA	Japfa Comfeed Indonesia Tbk	1	1	1
25	MAIN	Malindo Feedmill Tbk	1	1	1
26	KDSI	Kedawung Setia Industrial Tbk	0	0	0
27	SPMA	Suparma Tbk	0	0	0
28	AMIN	Ateliers Mecaniques D'Indonesie Tbk	0	0	0
29	ASII	Astra Internasional Tbk	1	1	1
30	AUTO	Astra Otoparts Tbk	1	1	1
31	BOLT	Garuda Metalindo Tbk	0	0	0
32	INDS	Indospring Tbk	0	0	0
33	SMSM	Selamat Sempurna Tbk	1	1	1
34	RICY	Ricky Putra Globalindo Tbk	0	0	0
35	TRIS	Trisula International Tbk	0	0	0
36	UNIT	Nusantara Inti Corpora Tbk	0	0	0
37	BATA	Sepatu Bata Tbk	1	1	1
38	JECC	Jembo Cable Company Tbk	0	0	0



39	KBLI	KMI Wire and Cable Tbk	1	1	1
40	KBLM	Kabelindo Murni Tbk	0	0	0
41	SCCO	Supreme Cable Manufacturing and Commerce Tbk	0	0	0
42	VOKS	Voksel Electric Tbk	0	0	0
43	CEKA	Wilmar Cahaya Indonesia Tbk	1	1	1
44	DLTA	Delta Djakarta Tbk	0	0	0
45	ICBP	Indofood CBP Sukses Makmur Tbk	1	1	1
46	INDF	Indofood Sukses Makmur Tbk	1	1	1
47	MLBI	Multi Bintang Indonesia Tbk	1	1	1
48	MYOR	Mayora Indah Tbk	0	0	0
49	ROTI	Nippon Indosari Corporindo Tbk	1	1	1
50	SKBM	Sekar Bumi Tbk	0	0	0
51	STTP	Siantar Top Tbk	0	0	0
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	0	0	0
53	GGRM	Gudang Garam Tbk	1	1	1
54	HMSP	Handjaya Mandala Sampoerna Tbk	1	1	1
55	WIIM	Wismilak Inti Makmur Tbk	0	0	0
56	DVLA	Darya Varia Laboratoria Tbk	1	1	1
57	KAEF	Kimia Farma (Persero) Tbk	0	0	0
58	KLBF	Kalbe Farma Tbk	1	1	1
59	MERK	Merck Indonesia Tbk	1	1	1
60	PYFA	Pyridam Farma Tbk	0	0	0
61	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	1	1	1
62	TSPC	Tempo Scan Pasific Tbk	0	0	0
63	ADES	Akasha Wira International Tbk	0	0	0
64	KINO	Kino Indonesia Tbk	0	0	0
65	TCID	Mandom Indonesia Tbk	1	1	1
66	UNVR	Unilever Indonesia Tbk	1	1	1
67	CINT	Chitose International Tbk	0	0	0
68	BTON	Beton Jaya Manunggal Tbk	0	0	0
69	MDKI	Emdeki Utama Tbk	0	0	0
70	PBID	Panca Budi Idaman Tbk	0	0	0
71	JSKY	Sky Energy Indonesia Tbk	0	0	0
72	CLEO	Sariguna Primatirta Tbk	0	0	0
73	HOKI	Buyung Poetra Sembada Tbk	0	0	0
74	WOOD	Integra Indocabinet Tbk	0	0	0

**Lampiran 05 : Data Hasil Kompleksitas Perusahaan Menggunakan Variabel Dummy (Perusahaan Manufaktur Tahun 2017-2019)**

NO	KODE	NAMA PERUSAHAAN	KOMPLEKSITAS		
			2017	2018	2019
1	INTP	Indocement Tungal Prakasa Tbk	1	1	1
2	SMGR	Semen Indonesia (Persero) Tbk	1	1	1
3	WSBP	Waskita Beton Precast Tbk	0	0	0
4	WTON	Wijaya Karya Beton Tbk	1	1	1
5	ARNA	Arwana Citra Mulia Tbk	1	1	1
6	MARK	Mark Dynamics Indonesia Tbk	1	1	1
7	MLIA	Mulia Industrindo Tbk	1	1	1
8	TOTO	Surya Toto Indonesia Tbk	0	0	0
9	ALKA	Alaska Industrindo Tbk	1	1	1
10	INAI	Indal Aluminium Industry Tbk	1	1	1
11	ISSP	Steel Pipe Industry of Indonesia Tbk	1	1	1
12	LION	Lion Metal Works Tbk	1	1	1
13	PICO	Pelangi Indah Canindo Tbk	0	0	0
14	BUDI	Budi Starch & Sweetener Tbk	1	1	1
15	EKAD	Ekadharma Internasional Tbk	1	1	1
16	INCI	Intan Wijaya Internasional	1	1	1
17	SRSN	Indo Acitama Tbk	0	0	0
18	AKPI	Argha Karya Prima Industry Tbk	1	1	1
19	IGAR	Champion Pasific Indonesia Tbk	1	1	1
20	IMPC	Impack Pratama Industri Tbk	1	1	1
21	TALF	Tunas Alfin Tbk	1	1	1
22	TRST	Trias Sentosa Tbk	1	1	1
23	CPIN	Charoen Pokphand Indonesia Tbk	1	1	1
24	JPFA	Japfa Comfeed Indonesia Tbk	1	1	1
25	MAIN	Malindo Feedmill Tbk	1	1	1
26	KDSI	Kedawung Setia Industrial Tbk	1	1	1
27	SPMA	Suparma Tbk	0	0	0
28	AMIN	Ateliers Mecaniques D'Indonesie Tbk	0	0	0
29	ASII	Astra Internasional Tbk	1	1	1
30	AUTO	Astra Otoparts Tbk	1	1	1
31	BOLT	Garuda Metalindo Tbk	1	1	1
32	INDS	Indospring Tbk	1	1	1
33	SMSM	Selamat Sempurna Tbk	1	1	1
34	RICY	Ricky Putra Globalindo Tbk	1	1	1
35	TRIS	Trisula International Tbk	1	1	1
36	UNIT	Nusantara Inti Corpora Tbk	1	1	1
37	BATA	Sepatu Bata Tbk	0	0	0
38	JECC	Jembo Cable Company Tbk	1	1	1

39	KBLI	KMI Wire and Cable Tbk	1	1	1
40	KBLM	Kabelindo Murni Tbk	1	1	1
41	SCCO	Supreme Cable Manufacturing and Commerce Tbk	1	1	1
42	VOKS	Voksel Electric Tbk	1	1	1
43	CEKA	Wilmar Cahaya Indonesia Tbk	0	0	0
44	DLTA	Delta Djakarta Tbk	1	1	1
45	ICBP	Indofood CBP Sukses Makmur Tbk	1	1	1
46	INDF	Indofood Sukses Makmur Tbk	1	1	1
47	MLBI	Multi Bintang Indonesia Tbk	1	1	1
48	MYOR	Mayora Indah Tbk	1	1	1
49	ROTI	Nippon Indosari Corporindo Tbk	1	1	1
50	SKBM	Sekar Bumi Tbk	1	1	1
51	STTP	Siantar Top Tbk	1	1	1
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	1	1	1
53	GGRM	Gudang Garam Tbk	1	1	1
54	HMSP	Handjaya Mandala Sampoerna Tbk	1	1	1
55	WIIM	Wismilak Inti Makmur Tbk	1	1	1
56	DVLA	Darya Varia Laboratoria Tbk	0	0	0
57	KAEF	Kimia Farma (Persero) Tbk	1	1	1
58	KLBF	Kalbe Farma Tbk	1	1	1
59	MERK	Merck Indonesia Tbk	0	0	0
60	PYFA	Pyridam Farma Tbk	0	0	0
61	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	1	1	1
62	TSPC	Tempo Scan Pasific Tbk	1	1	1
63	ADES	Akasha Wira International Tbk	0	0	0
64	KINO	Kino Indonesia Tbk	1	1	1
65	TCID	Mandom Indonesia Tbk	0	0	0
66	UNVR	Unilever Indonesia Tbk	0	0	0
67	CINT	Chitose International Tbk	1	1	1
68	BTON	Beton Jaya Manunggal Tbk	0	0	0
69	MDKI	Emdeki Utama Tbk	1	1	1
70	PBID	Panca Budi Idaman Tbk	1	1	1
71	JSKY	Sky Energy Indonesia Tbk	1	1	1
72	CLEO	Sariguna Primatirta Tbk	0	0	0
73	HOKI	Buyung Poetra Sembada Tbk	1	1	1
74	WOOD	Integra Indocabinet Tbk	1	1	1

**Lampiran 06 : Data Input SPSS Profitabilitas (X1), Solvabilitas (X2),  
Kompleksitas Perusahaan (X3) , Kualitas Audit (X4) dan *Audit Delay*  
(Y)**

<b>X1</b>	<b>X2</b>	<b>X3</b>	<b>X4</b>	<b>Y</b>
6,44	17,54	1	1	74
4,17	61,65	1	1	54
6,7	103,91	0	1	59
4,82	157,21	1	0	43
7,63	55,56	1	1	60
20,68	36,41	1	0	71
0,92	195,66	1	1	68
9,87	66,87	0	1	79
5,05	288,85	1	0	86
3,18	337,6	1	0	75
0,14	120,68	1	0	85
1,36	50,77	1	0	74
2,34	155,65	0	0	61
1,55	146,04	1	0	78
9,56	20,21	1	0	82
5,45	13,19	1	0	85
2,71	57,09	0	0	71
0,49	143,68	1	1	82
14,11	16,08	1	1	78
3,98	78,02	1	0	81
2,33	18,66	1	0	75
1,15	68,71	1	1	88
10,19	56,16	1	1	86
5,25	13,04	1	1	60
1,07	144,8	1	1	99
5,19	173,57	1	0	57
4,24	85,61	0	0	86
10,83	118,1	0	0	113
7,84	89,02	1	1	58
3,71	37,21	1	1	51
7,84	64,96	1	0	79
4,67	13,51	1	0	85
22,73	33,65	1	1	85
1,21	218,77	1	0	82
2,61	30,87	1	0	85
0,25	73,85	1	0	75
6,27	47,71	0	1	88
4,32	252,23	1	0	86

11,91	68,67	1	1	87
3,56	56,07	1	0	86
6,72	47,14	1	0	82
7,88	159,2	1	0	85
7,71	54,22	0	1	66
20,87	17,14	1	0	85
11,21	55,57	1	1	75
5,77	87,68	1	1	75
52,67	135,71	1	1	53
10,93	102,82	1	0	74
2,97	61,68	1	1	85
1,59	58,62	1	0	81
9,22	69,16	1	0	90
13,88	23,3	1	0	80
11,62	58,25	1	1	75
29,37	26,47	1	1	65
3,31	25,32	1	0	82
9,89	46,99	0	1	68
0,54	159,94	1	0	50
14,76	19,59	1	1	82
17,08	37,63	0	1	60
4,47	46,58	0	0	73
16,9	9,06	1	1	87
7,5	46,3	1	0	75
4,55	98,63	0	0	82
3,39	57,53	1	0	79
7,58	27,09	0	1	61
37,05	265,46	0	1	57
6,22	24,67	1	0	79
6,2	18,66	0	0	81
5,43	13,77	1	0	86
12,69	37,8	1	0	61
5,25	315,09	1	0	92
7,59	121,81	0	0	68
8,31	21,22	1	0	82
4,46	100,93	1	0	81
4,12	19,67	1	1	78
6,08	55,71	1	1	89
7,25	93,12	0	0	51
5,48	163,75	1	0	53
9,57	50,73	1	1	32
25,75	33,79	1	0	74
3,59	134,84	1	1	81

11,97	50,15	0	1	84
3,54	544,26	1	0	86
2,89	360,93	1	0	81
0,75	122,75	1	0	84
2,11	46,51	1	0	74
1,84	64,88	0	0	79
1,49	176,64	1	0	79
8,68	17,76	1	0	74
4,26	22,32	1	0	84
5,64	43,74	0	0	86
2,09	148,85	1	1	85
7,83	18,07	1	1	86
4,45	72,73	1	0	81
4,63	25,28	1	0	70
1,47	91,51	1	0	84
16,46	42,57	1	1	88
9,78	125,54	1	1	64
6,56	128,61	1	1	88
5,52	150,63	1	0	70
3,6	81,96	0	0	87
7,99	108,43	0	0	114
7,94	97,7	1	1	58
4,28	41,07	1	1	51
5,77	77,82	1	0	74
4,46	13,13	1	0	84
22,62	30,27	1	1	86
1,2	246,05	1	0	81
2,34	83,27	1	0	85
0,12	70,65	1	0	88
7,75	37,7	0	1	89
4,21	228,82	1	0	86
7,26	59,77	1	1	86
3,13	58,05	1	0	84
6,1	43,1	1	0	84
4,24	169,38	1	0	84
7,93	19,69	0	1	74
22,19	18,64	1	0	87
13,56	51,35	1	1	78
5,14	93,4	1	1	78
42,39	147,49	1	1	46
10,01	105,93	1	0	74
2,89	50,63	1	1	72
0,9	70,23	1	0	81

9,69	59,82	1	0	89
12,63	16,35	1	0	84
11,28	53,1	1	1	84
29,05	31,8	1	1	80
4,07	24,9	1	0	77
11,92	40,2	0	1	81
4,72	173,24	1	0	53
13,76	18,64	1	1	86
92,1	143,71	0	1	74
4,52	57,29	0	0	77
19,89	14,99	1	1	46
6,87	44,86	1	0	74
6,01	82,87	0	0	74
4,18	64,26	1	0	84
7,08	23,96	0	1	60
44,68	175,3	0	1	31
2,76	26,42	1	0	74
12,8	18,68	0	0	101
3,7	9,94	1	0	86
12,96	48,67	1	0	79
4,17	161,3	1	0	74
7,59	31,23	0	0	67
11,89	34,75	1	0	84
5,27	87,28	1	0	81
6,62	20,05	1	1	78
2,97	129,57	1	1	72
4,99	98,53	0	0	69
4,94	217,72	1	0	52
12,1	52,89	1	1	34
19,94	47,57	1	0	121
2,2	127,33	1	1	79
4,82	51,67	0	1	92
1,22	477,16	1	0	84
2,77	279,9	1	0	80
2,89	107,33	1	0	51
0,13	46,79	1	0	76
0,66	273,83	0	0	150
2,13	133,39	1	0	90
7,99	13,57	1	0	80
3,41	19,21	1	0	84
5,5	51,43	0	0	87
1,96	123,04	1	1	139
9,85	15,02	1	1	118

3,72	77,6	1	0	90
2,07	31,82	1	0	80
0,9	100	1	0	150
12,37	39,3	1	1	114
7,48	119,99	1	1	59
3,28	129,15	1	1	121
5,11	106,12	1	0	62
5,52	72,2	0	0	87
2,43	101,69	0	0	178
7,56	88,45	1	1	58
5,1	37,47	1	1	51
38,91	66,34	1	0	69
3,58	10,19	1	0	115
20,56	27,22	1	1	114
1,06	254,26	1	0	87
0,19	73,66	1	0	114
0,16	69,31	1	0	108
2,72	32,13	0	1	150
5,43	149,79	1	0	108
11,11	49,28	1	1	97
3,01	51,39	1	0	87
6,9	40,1	1	0	90
6,88	172,88	1	0	100
15,47	23,14	0	1	79
22,29	17,5	1	0	80
13,85	45,14	1	1	80
6,14	77,48	1	1	80
41,63	152,79	1	1	52
10,71	92,3	1	0	90
5,05	51,4	1	1	59
0,05	75,74	1	0	90
16,75	34,15	1	0	149
15,67	16,86	1	0	80
13,83	54,42	1	1	83
26,96	42,67	1	1	90
2,1	25,78	1	0	118
12,12	40,11	0	1	90
0,09	147,58	1	0	73
12,52	21,31	1	1	87
8,7	51,69	0	1	69
4,9	52,96	0	0	78
22,84	15,41	1	1	41
7,11	44,58	1	0	76



10,2	44,8	0	0	87
10,98	73,73	1	0	90
5,69	26,35	0	1	59
35,8	290,95	0	1	29
1,38	33,83	1	0	83
0,59	25,15	0	0	90
3,56	10,71	1	0	77
9,56	40,2	1	0	85
2,61	145,46	1	0	162
10,5	62,49	0	0	68
12,22	32,28	1	0	89
3,95	104	1	0	110



**Lampiran 07 : Data Hasil Output SPSS 20 for Windows**

**Descriptive Statistics**

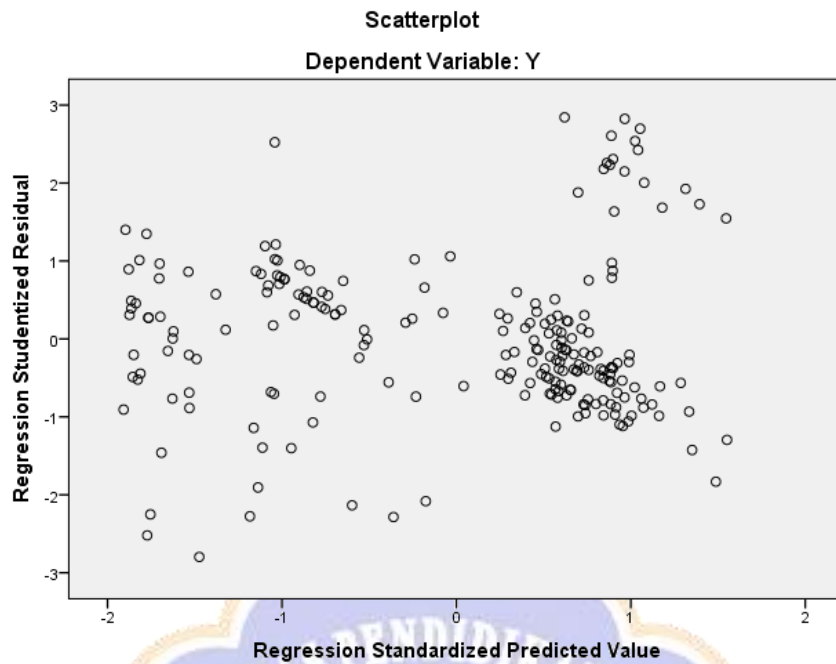
	N	Minimum	Maximum	Mean	Std. Deviation
X1	222	.05	92.10	8.6859	10.12495
X2	222	9.06	544.26	84.0162	79.12880
X3	222	.00	1.00	.7838	.41259
X4	222	.00	1.00	.3874	.48825
Y	222	29.00	178.00	80.6667	20.66686
Valid N (listwise)	222				

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		222
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	10.39341988
	Absolute	.075
Most Extreme Differences	Positive	.075
	Negative	-.069
Kolmogorov-Smirnov Z		1.112
Asymp. Sig. (2-tailed)		.169

a. Test distribution is Normal.

b. Calculated from data.



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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.202	.451		2.665	.008
	X1	.013	.018	.049	.711	.478
	X2	.007	.003	.136	1.964	.051
	X3	-.297	.446	-.051	-.667	.506
	X4	.199	.380	.040	.522	.602

a. Dependent Variable: abs\_res

**Collinearity Statistics**

Tolerance	VIF
.961	1.041
.953	1.049
.785	1.274
.756	1.324

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.773 <sup>a</sup>	.598	.590	10.48877	.598	80.539	4	217	.000	2.088

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

b. Dependent Variable: Y

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	52.955	1.998		26.509	.000					
1 X1	-.219	-.080	-.121	-2.745	.007	-.247	-.183	-.118	.961	1.041
X2	.061	.015	.185	4.193	.000	.337	.274	.181	.953	1.049
X3	9.097	1.960	.226	4.640	.000	.511	.300	.200	.785	1.274
X4	18.580	1.674	.550	11.100	.000	.710	.602	.478	.756	1.324

a. Dependent Variable: Y