



# LAMPIRAN

## LAMPIRAN-LAMPIRAN

### Lampiran 1 Data Sampel Perusahaan

No	Kode	Nama Emiten
1	AIMS	Akbar Indo Makmur Stimec Tbk
2	AKRA	AKR Corporindo Tbk
3	BMSR	Bintang Mitra Semestaraya Tbk
4	BOGA	Bintang Oto Global Tbk
5	CARS	Industri dan Perdagangan Bintraco Tbk
6	CLPI	Colorpak Indonesia Tbk
7	DPUM	Dua Putra Utama Makmur Tbk
8	DWGL	Dwi Guna Laksana Tbk
9	EPMT	Enseval Putera Megatrading Tbk
10	HADE	Himalaya Energi Perkasa Tbk
11	INTA	Intraco Penta Tab
12	INTD	Inter Delta Tbk
13	KONI	Perdana Bangun Pusaka Tbk
14	LTLS	Lautan Luas Tbk
15	MICE	Multi Indocitra Tbk
16	MPMX	Mitra Pinasthika Mustika Tbk
17	SDPC	Millennium Pharmacon International Tbk
18	TURI	Tunas Ridean Tbk
19	UNTR	United Tractors Tbk
20	WAPO	Wahana Pronatural Tbk
21	WICO	Wicaksana Overseas Internation Tbk
22	ZBRA	Zebra Nusantara Tbk

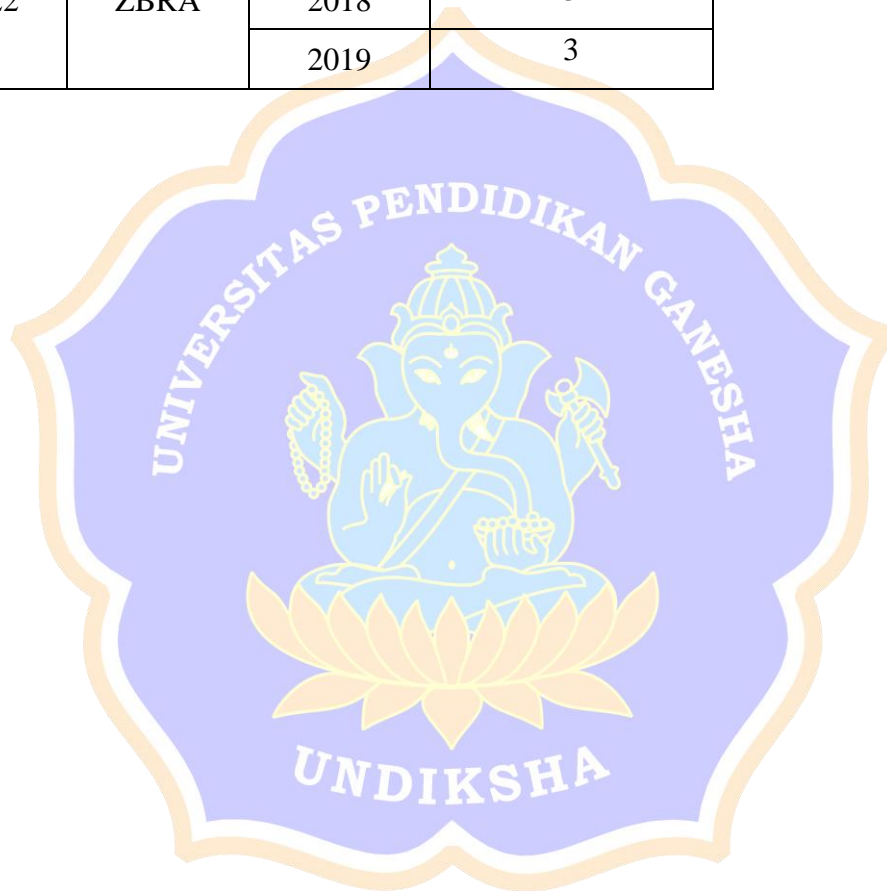
UNDIKSHA

Lampiran 2 Data Jumlah Komite Audit Perusahaan Sub Sektor Perdagangan Besar (Grosir) Periode 2017-2019.

No	Kode	Tahun	ACSIZE
1	AIMS	2017	3
		2018	1
		2019	1
2	AKRA	2017	3
		2018	3
		2019	3
3	BMSR	2017	3
		2018	3
		2019	3
4	BOGA	2017	3
		2018	3
		2019	3
5	CARS	2017	3
		2018	3
		2019	3
6	CLPI	2017	3
		2018	3
		2019	2
7	DPUM	2017	3
		2018	3
		2019	3
8	DWGL	2017	3
		2018	3
		2019	3
9	EPMT	2017	4
		2018	3
		2019	3

10	HADE	2017	3
		2018	3
		2019	3
11	INTA	2017	3
		2018	3
		2019	3
12	INTD	2017	3
		2018	3
		2019	3
13	KONI	2017	3
		2018	3
		2019	3
14	LTLS	2017	3
		2018	3
		2019	3
15	MICE	2017	3
		2018	3
		2019	3
16	MPMX	2017	3
		2018	3
		2019	3
17	SDPC	2017	3
		2018	3
		2019	3
18	TURI	2017	3
		2018	3
		2019	3
19	UNTR	2017	3
		2018	3
		2019	3

20	WAPO	2017	3
		2018	3
		2019	3
21	WICO	2017	3
		2018	3
		2019	3
22	ZBRA	2017	3
		2018	3
		2019	3



Lampiran 3 Data Rasio Likuiditas Perusahaan Sub Sektor Perdagangan Besar (Grosir) Periode 2017-2019.

No	Kode	Tahun	Aset Lancar	Utang Lancar	CR
1	AIMS	2017	Rp 15,100,638,538	Rp 127,732,121	118.22
		2018	Rp 17,533,206,467	Rp 2,587,500,000	6.78
		2019	Rp 17,531,591,615	Rp 2,966,250,000	5.91
2	AKRA	2017	Rp 8,816,349,100,000	Rp 5,429,491,457,000	1.62
		2018	Rp 11,268,597,800,000	Rp 8,062,727,824,000	1.40
		2019	Rp 10,777,639,192,000	Rp 8,712,526,231,000	1.24
3	BMSR	2017	Rp 445,484,690,910	Rp 323,689,803,205	1.38
		2018	Rp 548,523,549,658	Rp 332,509,461,535	1.65
		2019	Rp 513,595,870,057	Rp 343,509,001,933	1.50
4	BOGA	2017	Rp 180,511,696,645	Rp 94,440,724,056	1.91
		2018	Rp 171,308,933,520	Rp 129,218,836,670	1.33
		2019	Rp 149,252,682,144	Rp 120,597,236,241	1.24
5	CARS	2017	Rp 6,886,276,542,326	Rp 3,121,699,289,970	2.21
		2018	Rp 7,642,202,623,927	Rp 3,544,931,756,024	2.16
		2019	Rp 6,062,213,293,720	Rp 3,431,011,073,005	1.77
6	CLPI	2017	Rp 434,711,256,661	Rp 139,118,916,055	3.12
		2018	Rp 532,963,702,866	Rp 247,339,069,096	2.15
		2019	Rp 523,533,024,832	Rp 208,394,575,715	2.51
7	DPUM	2017	Rp 1,009,277,949,563	Rp 562,566,242,319	1.79
		2018	Rp 1,061,651,667,283	Rp 624,106,266,559	1.70
		2019	Rp 756,678,058,275	Rp 157,910,473,785	4.79
8	DWGL	2017	Rp 623,472,263,000	Rp 696,712,311,000	0.89
		2018	Rp 1,530,839,544,000	Rp 1,195,241,537,000	1.28
		2019	Rp 783,448,756,000	Rp 580,165,222,000	1.35
9	EPMT	2017	Rp 6,119,205,791,156	Rp 2,184,784,157,262	2.80
		2018	Rp 6,960,395,955,329	Rp 2,442,855,705,213	2.85
		2019	Rp 7,120,602,478,197	Rp 2,463,953,517,223	2.89
10	HADE	2017	Rp 60,702,772,724	Rp 1,909,306,944	31.79
		2018	Rp 64,444,934,599	Rp 771,995,843	83.48
		2019	Rp 4,499,884,710	Rp 777,595,712	5.79
11	INTA	2017	Rp 2,186,005,000,000	Rp 2,896,474,000,000	0.75
		2018	Rp 2,290,626,000,000	Rp 1,883,735,000,000	1.22
		2019	Rp 1,248,836,000,000	Rp 836,491,000,000	1.49
12	INTD	2017	Rp 42,889,578,252	Rp 2,624,381,969	16.34
		2018	Rp 45,326,151,824	Rp 3,112,978,732	14.56
		2019	Rp 43,558,578,916	Rp 2,721,869,447	16.00
13	KONI	2017	Rp 78,926,140,655	Rp 84,300,942,980	0.94
		2018	Rp 93,055,330,628	Rp 101,393,835,465	0.92

		2019	Rp 79,809,785,580	Rp 83,718,144,094	0.95
14	LTLS	2017	Rp 2,577,729,000,000	Rp 2,638,368,000,000	0.98
		2018	Rp 2,842,640,000,000	Rp 2,987,480,000,000	0.95
		2019	Rp 2,508,089,000,000	Rp 2,971,594,000,000	0.84
15	MICE	2017	Rp 470,224,803,254	Rp 213,075,407,025	2.21
		2018	Rp 426,630,096,664	Rp 218,195,329,431	1.96
		2019	Rp 458,617,719,964	Rp 297,982,884,804	1.54
16	MPMX	2017	Rp 3,177,639,000,000	Rp 2,161,452,000,000	1.47
		2018	Rp 6,014,006,000,000	Rp 2,826,059,000,000	2.13
		2019	Rp 3,521,811,000,000	Rp 1,754,995,000,000	2.01
17	SDPC	2017	Rp 841,829,323,873	Rp 699,571,400,717	1.20
		2018	Rp 1,093,923,908,933	Rp 935,926,818,869	1.17
		2019	Rp 1,110,540,241,160	Rp 996,343,568,608	1.11
18	TURI	2017	Rp 2,262,432,000,000	Rp 1,608,008,000,000	1.41
		2018	Rp 2,381,375,000,000	Rp 1,641,842,000,000	1.45
		2019	Rp 2,415,825,000,000	Rp 1,643,989,000,000	1.47
19	UNTR	2017	Rp 51,202,200,000,000	Rp 28,376,562,000,000	1.80
		2018	Rp 55,651,808,000,000	Rp 48,785,716,000,000	1.14
		2019	Rp 50,826,955,000,000	Rp 32,585,529,000,000	1.56
20	WAPO	2017	Rp 67,590,236,500	Rp 46,499,828,466	1.45
		2018	Rp 37,450,019,571	Rp 11,510,590,096	3.25
		2019	Rp 57,263,726,017	Rp 29,208,234,857	1.96
21	WICO	2017	Rp 361,710,159,555	Rp 82,369,918,242	4.39
		2018	Rp 333,578,357,832	Rp 83,794,176,837	3.98
		2019	Rp 643,568,004,520	Rp 421,129,759,476	1.53
22	ZBRA	2017	Rp 1,358,592,894	Rp 11,378,076,773	0.12
		2018	Rp 1,080,365,641	Rp 11,405,628,210	0.09
		2019	Rp 975,680,877	Rp 12,419,453,735	0.08

Lampiran 4 Data Pergantian Auditor Perusahaan Sub Sektor Perdagangan Besar (Grosir) Periode 2017-2019.

No	Kode	Nama Auditor				AUDCH		
		2016	2017	2018	2019	2017	2018	2019
1	AIMS	Sudarmadji	Triyanto	Abdul Ghonie	Abdul Ghonie	0	0	1
2	AKRA	Feniwati	Benyanto	Benyanto	Benyanto	0	1	1
3	BMSR	Desman	Desman	Desman	Desman	1	1	1
4	BOGA	Michell	Yosef	Saur	Yahya Santosa	0	0	0
5	CARS	Rudi	Didik	Didik	Rudi	0	1	0
6	CLPI	Susanti	Muhammad	Muhammad	Muhammad	0	1	1
7	DPUM	Benyanto	Emanuel	Emanuel	Emanuel	0	1	1
8	DWGL	Nunu	Nunu	Nunu	Henny	1	1	0
9	EPMT	Arief	Sinarta	Sinarta	Sinarta	0	1	1
10	HADE	Agustinus	Agustinus	Agustinus	Henny	1	1	0
11	INTA	Alvin	Nancy	Nancy	Nancy	0	1	1
12	INTD	Salmon	Ang An	Ang An	Liauw	0	1	0
13	KONI	Indrajuwana	Muhammad	Nancy	Nancy	0	0	1
14	LTLS	Tjoa Tjek	Benyanto	Benyanto	Benyanto	0	1	1
15	MICE	Samon	Ang An	Ang An	Liauw	0	1	0
16	MPMX	Budi	Harry	Harry	Tohana	0	1	0
17	SDPC	Junarto	Riani	Riani	Riani	0	1	1
18	TURI	Andry	Andry	Eddy	Eddy	1	0	1
19	UNTR	Lok Budianto	Nita	Nita	Yanto	0	1	0
20	WAPO	Eddy	Eddy	Agus	Gunawan	1	0	0



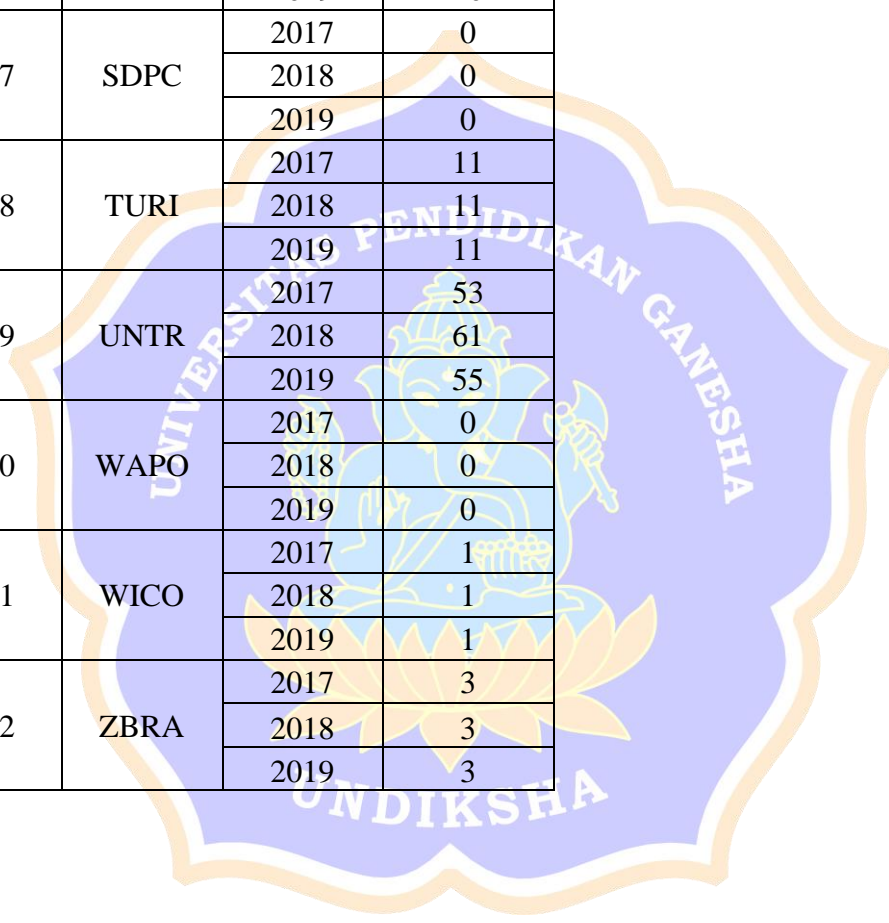
21	WICO	Tjoa Tjek	Dagmar	Dagmar	Dagmar	0	1	1
22	ZBRA	Budiman	Maroeto	Rahmat	Rahmat	0	0	1



Lampiran 5 Data Kompleksitas Operasi Perusahaan Sub Sektor Perdagangan Besar (Grosir) Periode 2017-2019.

No	Kode	Tahun	COMPLX
1	AIMS	2017	0
		2018	0
		2019	0
2	AKRA	2017	20
		2018	18
		2019	21
3	BMSR	2017	4
		2018	4
		2019	4
4	BOGA	2017	9
		2018	12
		2019	12
5	CARS	2017	18
		2018	21
		2019	19
6	CLPI	2017	1
		2018	1
		2019	1
7	DPUM	2017	1
		2018	1
		2019	1
8	DWGL	2017	3
		2018	3
		2019	2
9	EPMT	2017	6
		2018	7
		2019	8
10	HADE	2017	1
		2018	1
		2019	1
11	INTA	2017	11
		2018	11
		2019	11
12	INTD	2017	1
		2018	1
		2019	1
13	KONI	2017	1
		2018	1

		2019	1
14	LTLS	2017	21
		2018	20
		2019	21
15	MICE	2017	4
		2018	5
		2019	6
16	MPMX	2017	10
		2018	9
		2019	10
17	SDPC	2017	0
		2018	0
		2019	0
18	TURI	2017	11
		2018	11
		2019	11
19	UNTR	2017	53
		2018	61
		2019	55
20	WAPO	2017	0
		2018	0
		2019	0
21	WICO	2017	1
		2018	1
		2019	1
22	ZBRA	2017	3
		2018	3
		2019	3



Lampiran 6 Data Ketepatan Waktu Pelaporan Keuangan Perusahaan Sub Sektor Perdagangan Besar (Grosir) Periode 2017-2019.

No	Kode	Tahun	Ketepatan Waktu
1	AIMS	2017	1
		2018	1
		2019	1
2	AKRA	2017	1
		2018	1
		2019	1
3	BMSR	2017	1
		2018	1
		2019	1
4	BOGA	2017	1
		2018	1
		2019	1
5	CARS	2017	1
		2018	1
		2019	1
6	CLPI	2017	1
		2018	1
		2019	1
7	DPUM	2017	1
		2018	0
		2019	1
8	DWGL	2017	0
		2018	0
		2019	1
9	EPMT	2017	1
		2018	1
		2019	1
10	HADE	2017	1
		2018	1
		2019	1
11	INTA	2017	1
		2018	0
		2019	1
12	INTD	2017	1
		2018	1
		2019	1
13	KONI	2017	1
		2018	0

		2019	1
14	LTLS	2017	1
		2018	1
		2019	1
15	MICE	2017	1
		2018	1
		2019	1
16	MPMX	2017	1
		2018	1
		2019	1
17	SDPC	2017	1
		2018	1
		2019	1
18	TURI	2017	1
		2018	1
		2019	1
19	UNTR	2017	1
		2018	1
		2019	1
20	WAPO	2017	1
		2018	1
		2019	1
21	WICO	2017	1
		2018	1
		2019	1
22	ZBRA	2017	0
		2018	0
		2019	1

Lampiran 7 Data Tabulasi Data Perusahaan Sub Sektor Perdagangan Besar (Grosir) Periode 2017-2019.

No	Kode	Tahun	Komite Audit (X1)	Likuiditas (X2)	Pergantian Auditor (X3)	Kompleksitas Operasi (X4)	Ketepatan Waktu Pelaporan Keuangan (Y)
1	AIMS	2017	3	118.22	0	0	1
2	AKRA	2017	3	1.62	0	20	1
3	BMSR	2017	3	1.38	1	4	1
4	BOGA	2017	3	1.91	0	9	1
5	CARS	2017	3	2.21	0	18	1
6	CLPI	2017	3	3.12	0	1	1
7	DPUM	2017	3	1.79	0	1	1
8	DWGL	2017	3	0.89	1	3	0
9	EPMT	2017	4	2.80	0	6	1
10	HADE	2017	3	31.79	1	1	1
11	INTA	2017	3	0.75	0	11	1
12	INTD	2017	3	16.34	0	1	1
13	KONI	2017	3	0.98	0	1	1
14	LTLS	2017	3	0.98	0	21	1
15	MICE	2017	3	2.21	0	4	1
16	MPMX	2017	3	1.47	0	10	1
17	SDPC	2017	3	1.20	0	0	1
18	TURI	2017	3	1.41	1	11	1
19	UNTR	2017	3	1.80	0	53	1
20	WAPO	2017	3	1.41	1	0	1

21	WICO	2017	3	4.39	0	1	1
22	ZBRA	2017	3	0.12	0	3	0
23	AIMS	2018	1	6.78	0	0	1
24	AKRA	2018	3	1.40	1	18	1
25	BMSR	2018	3	1.65	1	4	1
26	BOGA	2018	3	1.33	0	12	1
27	CARS	2018	3	2.16	1	21	1
28	CLPI	2018	3	2.15	1	1	1
29	DPUM	2018	3	1.70	1	1	0
30	DWGL	2018	3	1.28	1	3	0
31	EPMT	2018	3	2.85	1	7	1
32	HADE	2018	3	83.48	1	1	1
33	INTA	2018	3	1.22	1	11	0
34	INTD	2018	3	14.56	1	1	1
35	KONI	2018	3	0.92	0	1	0
36	LTLS	2018	3	0.95	1	20	1
37	MICE	2018	3	1.96	1	5	1
38	MPMX	2018	3	2.13	1	9	1
39	SDPC	2018	3	1.17	1	0	1
40	TURI	2018	3	1.45	0	11	1
41	UNTR	2018	3	1.14	1	61	1
42	WAPO	2018	3	3.25	0	0	1
43	WICO	2018	3	4.06	1	1	1
44	ZBRA	2018	3	0.09	0	3	0
45	AIMS	2019	1	5.91	1	0	1
46	AKRA	2019	3	13.84	1	21	1

47	BMSR	2019	3	1.50	1	4	1
48	BOGA	2019	3	1.24	0	12	1
49	CARS	2019	3	1.77	0	19	1
50	CLPI	2019	2	2.51	1	1	1
51	DPUM	2019	3	4.79	1	1	1
52	DWGL	2019	3	1.35	0	2	1
53	EPMT	2019	3	2.89	1	8	1
54	HADE	2019	3	5.79	0	1	1
55	INTA	2019	3	1.49	1	11	1
56	INTD	2019	3	16.00	0	1	1
57	KONI	2019	3	0.95	1	1	1
58	LTLS	2019	3	0.84	1	21	1
59	MICE	2019	3	1.54	0	6	1
60	MPMX	2019	3	2.01	0	10	1
61	SDPC	2019	3	1.12	1	0	1
62	TURI	2019	3	1.47	1	11	1
63	UNTR	2019	3	1.56	0	55	1
64	WAPO	2019	3	1.96	0	0	1
65	WICO	2019	3	1.53	1	1	1
66	ZBRA	2019	3	0.08	1	3	1



Lampiran 8 Tabel Chi-Square

<b>Pr</b> <b>Df</b>	<b>0,25</b>	<b>0,10</b>	<b>0,05</b>	<b>0,010</b>	<b>0,005</b>	<b>0,001</b>
<b>1</b>	1.32330	2.70554	3.84146	6.63490	7.87944	10.82757
<b>2</b>	2.77259	4.60517	5.99146	9.21034	10.59663	13.81551
<b>3</b>	4.10834	6.25139	7.81473	11.34487	12.83816	16.26624
<b>4</b>	5.38527	7.77944	9.48773	13.27670	14.86026	18.46683
<b>5</b>	6.62568	9.23636	11.07050	15.08627	16.74960	20.51501
<b>6</b>	7.84080	10.64464	12.59159	16.81189	18.54758	22.45774
<b>7</b>	9.03715	12.01704	14.06714	18.47531	20.27774	24.32189
<b>8</b>	10.21885	13.36157	15.50731	20.09024	21.95495	26.12448
<b>9</b>	11.38875	14.68366	16.91898	21.66599	23.58935	27.87716
<b>10</b>	12.54886	15.98718	18.30704	23.20925	25.18818	29.58830
<b>11</b>	13.70069	17.27501	19.67514	24.72497	26.75685	31.26413
<b>12</b>	14.84540	18.54935	21.02607	26.21697	28.29952	32.90949
<b>13</b>	15.98391	19.81193	22.36203	27.68825	29.81947	34.52818
<b>14</b>	17.11693	21.06414	23.68479	29.14124	31.31935	36.12327
<b>15</b>	18.24509	22.30713	24.99579	30.57791	32.80132	37.69730
<b>16</b>	19.36886	23.54183	26.29623	31.99993	34.26719	39.25235
<b>17</b>	20.48868	24.76904	27.58711	33.40866	35.71847	40.79022
<b>18</b>	21.60489	25.98942	28.86930	34.80531	37.15645	42.31240
<b>19</b>	22.71781	27.20357	30.14353	36.19087	38.58226	43.82020
<b>20</b>	23.82769	28.41198	31.41043	37.56623	39.99685	45.31475
<b>21</b>	24.93478	29.61509	32.67057	38.93217	41.40106	46.79704
<b>22</b>	26.03927	30.81328	33.92444	40.28936	42.79565	48.26794
<b>23</b>	27.14134	32.00690	35.17246	41.63840	44.18128	49.72823
<b>24</b>	28.24115	33.19624	36.41503	42.97982	45.55851	51.17860
<b>25</b>	29.33885	34.38159	37.65248	44.31410	46.92789	52.61966
<b>26</b>	30.43457	35.56317	38.88514	45.64168	48.28988	54.05196
<b>27</b>	31.52841	36.74122	40.11327	46.96294	49.64492	55.47602
<b>28</b>	32.62049	37.91592	41.33714	48.27824	50.99338	56.89229
<b>29</b>	33.71091	39.08747	42.55697	49.58788	52.33562	58.30117
<b>30</b>	34.79974	40.25602	43.77297	50.89218	53.67196	59.70306
<b>31</b>	35.88708	41.42174	44.98534	52.19139	55.00270	61.09831
<b>32</b>	36.97298	42.58475	46.19426	53.48577	56.32811	62.48722
<b>33</b>	38.05753	43.74518	47.39988	54.77554	57.64845	63.87010
<b>34</b>	39.14078	44.90316	48.60237	56.06091	58.96393	65.24722
<b>35</b>	40.22279	46.05879	49.80185	57.34207	60.27477	66.61883
<b>36</b>	41.30362	47.21217	50.99846	58.61921	61.58118	67.98517

37	42.38331	48.36341	52.19232	59.89250	62.88334	69.34645
38	43.46191	49.51258	53.38354	61.16209	64.18141	70.70289
39	44.53946	50.65977	54.57223	62.42812	65.47557	72.05466
40	45.61601	51.80506	55.75848	63.69074	66.76596	73.40196
41	46.69160	52.94851	56.94239	64.95007	68.05273	74.74494
42	47.76625	54.09020	58.12404	66.20624	69.33600	76.08376
43	48.84001	55.23019	59.30351	67.45935	70.61590	77.41858
44	49.91290	56.36854	60.48089	68.70951	71.89255	78.74952
45	50.98495	57.50530	61.65623	69.95683	73.16606	80.07673
46	52.05619	58.64054	62.82962	71.20140	74.43654	81.40033
47	53.12666	59.77429	64.00111	72.44331	75.70407	82.72042
48	54.19636	60.90661	65.17077	73.68264	76.96877	84.03713
49	55.26534	62.03754	66.33865	74.91947	78.23071	85.35056
50	56.33360	63.16712	67.50481	76.15389	79.48998	86.66082
51	57.40118	64.29540	68.66929	77.38596	80.74666	87.96798
52	58.46809	65.42241	69.83216	78.61576	82.00083	89.27215
53	59.53435	66.54820	70.99345	79.84334	83.25255	90.57341
54	60.59998	67.67279	72.15322	81.06877	84.50190	91.87185
55	61.66500	68.79621	73.31149	82.29212	85.74895	93.16753
56	62.72942	69.91851	74.46832	83.51343	86.99376	94.46054
57	63.79326	71.03971	75.62375	84.73277	88.23638	95.75095
58	64.85654	72.15984	76.77780	85.95018	89.47687	97.03883
59	65.91927	73.27893	77.93052	87.16571	90.71529	98.32423
60	66.98146	74.39701	79.08194	88.37942	91.95170	99.60723
61	68.04313	75.51409	80.23210	89.59134	93.18614	100.88789
62	69.10429	76.63021	81.38102	90.80153	94.41865	102.16625
63	70.16496	77.74538	82.52873	92.01002	95.64930	103.44238
64	71.22514	78.85964	83.67526	93.21686	96.87811	104.71633
65	72.28485	79.97300	84.82065	94.42208	98.10514	105.98814
66	73.34409	81.08549	85.96491	95.62572	99.33043	107.25788
67	74.40289	82.19711	87.10807	96.82782	100.55401	108.52558
68	75.46124	83.30790	88.25016	98.02840	101.77592	109.79130
69	76.51916	84.41787	89.39121	99.22752	102.99621	111.05507
70	77.57666	85.52704	90.53123	100.42518	104.21490	112.31693
71	78.63374	86.63543	91.67024	101.62144	105.43203	113.57694
72	79.69042	87.74305	92.80827	102.81631	106.64763	114.83512
73	80.74670	88.84992	93.94534	104.00983	107.86174	116.09151
74	81.80260	89.95605	95.08147	105.20203	109.07438	117.34616
75	82.85812	91.06146	96.21667	106.39292	110.28558	118.59909

<b>76</b>	83.91326	92.16617	97.35097	107.58254	111.49538	119.85035
<b>77</b>	84.96804	93.27018	98.48438	108.77092	112.70380	121.09996
<b>78</b>	86.02246	94.37352	99.61693	109.95807	113.91087	122.34795
<b>79</b>	87.07653	95.47619	100.74862	111.14402	115.11661	123.59437
<b>80</b>	88.13026	96.57820	101.87947	112.32879	116.32106	124.83922
<b>81</b>	89.18365	97.67958	103.00951	113.51241	117.52422	126.08256
<b>82</b>	90.23670	98.78033	104.13874	114.69489	118.72613	127.32440
<b>83</b>	91.28944	99.88046	105.26718	115.87627	119.92682	128.56477
<b>84</b>	92.34185	100.97999	106.39484	117.05654	121.12629	129.80369
<b>85</b>	93.39395	102.07892	107.52174	118.23575	122.32458	131.04120
<b>86</b>	94.44574	103.17726	108.64789	119.41390	123.52170	132.27732
<b>87</b>	95.49723	104.27504	109.77331	120.59101	124.71768	133.51207
<b>88</b>	96.54842	105.37225	110.89800	121.76711	125.91254	134.74548
<b>89</b>	97.59932	106.46890	112.02199	122.94221	127.10628	135.97757
<b>90</b>	98.64993	107.56501	113.14527	124.11632	128.29894	137.20835
<b>91</b>	99.70026	108.66058	114.26787	125.28946	129.49053	138.43786
<b>92</b>	100.75031	109.75563	115.38979	126.46166	130.68107	139.66612
<b>93</b>	101.80009	110.85015	116.51105	127.63291	131.87058	140.89313
<b>94</b>	102.84960	111.94417	117.63165	128.80325	133.05906	142.11894
<b>95</b>	103.89884	113.03769	118.75161	129.97268	134.24655	143.34354
<b>96</b>	104.94783	114.13071	119.87094	131.14122	135.43305	144.56697
<b>97</b>	105.99656	115.22324	120.98964	132.30888	136.61858	145.78923
<b>98</b>	107.04503	116.31530	122.10773	133.47567	137.80315	147.01036
<b>99</b>	108.09326	117.40688	123.22522	134.64162	138.98678	148.23036
<b>100</b>	109.14124	118.49800	124.34211	135.80672	140.16949	149.44925



Lampiran 9 Hasil Output SPSS Statistik Deskriptif Variabel Numerik

**Statistics**

		Komite Audit (X1)	Likuiditas (X2)	Kompleksitas Operasi (X4)
N	Valid	66	66	66
	Missing	0	0	0
Mean		2.94	6.1911	8.47
Std. Error of Mean		.048	2.19553	1.535
Median		3.00	1.6350	3.50
Mode		3	.95 <sup>a</sup>	1
Std. Deviation		.387	17.83655	12.472
Minimum		1	.08	0
Maximum		4	118.22	61
Percentiles	25	3.00	1.2350	1.00
	50	3.00	1.6350	3.50
	75	3.00	2.8600	11.00



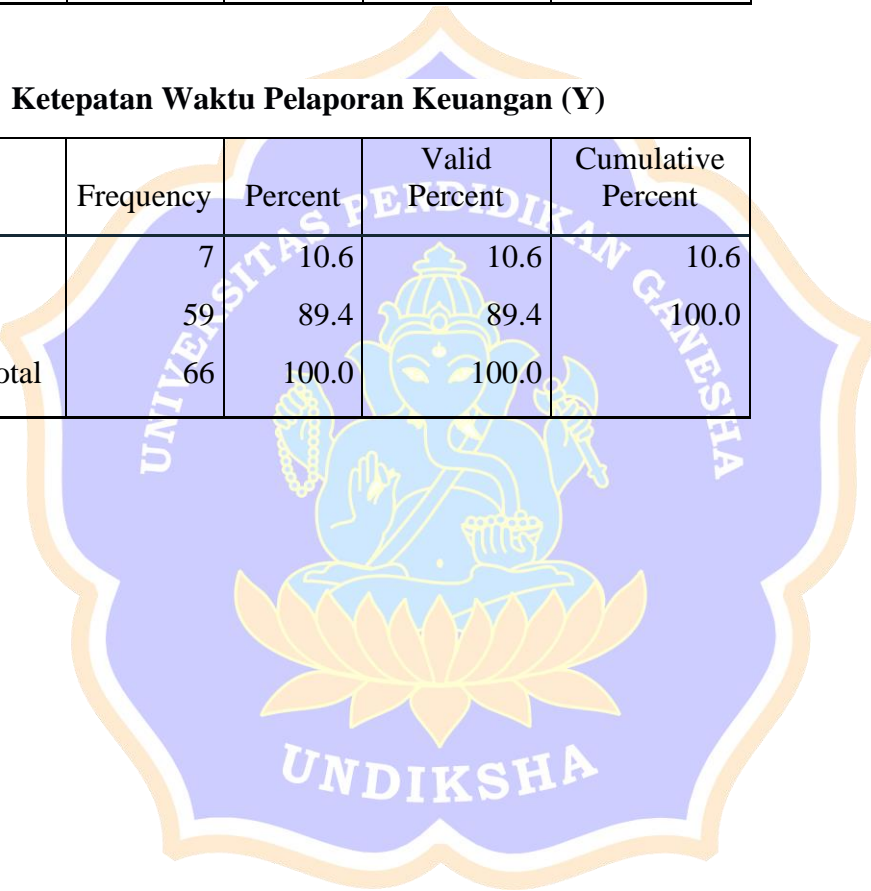
Lampiran 10 Hasil Output SPSS Statistik Deskriptif Variabel Kategorikal

**Pergantian Auditor (X3)**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	32	48.5	48.5	48.5
1	34	51.5	51.5	100.0
Total	66	100.0	100.0	

**Ketepatan Waktu Pelaporan Keuangan (Y)**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	7	10.6	10.6	10.6
1	59	89.4	89.4	100.0
Total	66	100.0	100.0	



Lampiran 11 Hasil Output SPSS Regresi Logistik

**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Include in Analysis	66	100.0
	Missing Cases	0	.0
	Total	66	100.0
Unselected Cases		0	.0
Total		66	100.0

a. If weight is in effect, see classification table for the total number of cases.

**Dependen Variable Encoding**

Original Value	Internal Value
Terlambat Menyampaikan Laporan Keuangan	0
Tepat Waktu Menyampaikan Laporan Keuangan	1

**Block 0: Beginning Block  
Iteration Hsitory<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients Constant
Step	1	46.878	1.576
	2	44.701	2.036
	3	44.642	2.128
	4	44.642	2.132
	5	44.642	2.132

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 44.642
- c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Classification Table<sup>a,b</sup>**

Observed		Predicted		
		Ketepatan Waktu Pelaporan Keuangan (Y)		Percentage Correct
		Terlambat Menyampaikan Laporan Keuangan	Tepat Waktu Menyampaikan Laporan Keuangan	
Step 0 Ketepatan Waktu Pelaporan Keuangan (Y)	Terlambat Menyampaikan Laporan Keuangan	0	7	.0
	Tepat Waktu Menyampaikan Laporan Keuangan	0	59	100.0
Overall Percentage				89.4

- a. Constant is included in the model  
 b. The cut value is .500

**Variables in the Equation**

	B	S.E.	Wald	Df	Sig.	Exp(B)
Step 0 Constant	2.132	.400	28.433	1	.000	8.429

**Variable not in the Equation**

	Score	df	Sig.
Step 0 Variables			
Komite Audit (X1)	.195	1	.659
Likuiditas (X2)	.703	1	.402
Pergantian Auditor (X3)	.099	1	.753
Kompleksitas Operasi (X4)	1.228	1	.268
Overall Statistics	2.696	4	.610

**Block 1: Method = Enter  
Iteration History<sup>a,b,c,d</sup>**

Iteration		-2 Log likelihood	Coefficients				
			Constant	Komite Audit (X1)	Likuiditas (X2)	Pergantian Auditor (X3)	Kompleksitas Operasi (X4)
Step 1	1	45.358	2.150	-.246	.009	-.082	.016
	2	41.272	3.336	-.562	.026	-.187	.043
	3	39.297	3.872	-.806	.071	-.272	.084
	4	36.885	3.363	-.792	.213	-.241	.119
	5	33.235	1.759	-.518	.616	-.149	.135
	6	30.090	.284	-.327	1.328	-.208	.132
	7	29.110	.242	-.471	1.915	-.379	.122
	8	29.020	.842	-.724	2.144	-.469	.120
	9	29.019	1.203	-.850	2.168	-.480	.120
	10	29.019	1.220	-.856	2.169	-.480	.120
	11	29.019	1.220	-.856	2.169	-.480	.120

- a. Method: Enter  
b. Constant is included in the model.  
c. Initial -2 Log Likelihood: 44.642  
d. Estimation terminated at iteration number 11 because parameter estimates changed by less than .001.

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	29.019 <sup>a</sup>	.211	.429

- a. Estimation terminated at iteration number 11 because parameter estimates changed by less than .001.

**Hosmer and Lemeshow Test**

Step	Chi-Square	df	Sig.
1	3.229	7	.863



**Contingency Table for Hosmer and Lemeshow Test**

		Ketepatan Waktu Pelaporan Keuangan (Y) = Terlambat Menyampaikan Laporan Keuangan		Ketepatan Waktu Pelaporan Keuangan (Y) = Tepat Waktu Menyampaikan Laporan Keuangan		Total
		Observed	Expected	Observed	Expected	
Step 1	1	3	3.629	4	3.371	7
	2	2	1.600	5	5.400	7
	3	2	.828	5	6.172	7
	4	0	.450	7	6.550	7
	5	0	.319	7	6.681	7
	6	0	.128	7	6.872	7
	7	0	.041	7	6.959	7
	8	0	.005	7	6.995	7
	9	0	.000	10	10.000	10

**Classification Table<sup>a</sup>**

		Predicted		Percentage Correct
		Ketepatan Waktu Pelaporan Keuangan (Y)		
Step 1	Ketepatan Waktu Pelaporan Keuangan (Y)	Terlambat Menyampaikan Laporan Keuangan	Tepat Waktu Menyampaikan Laporan Keuangan	
				2
		1	58	98.3
Overall Percentage				90.9

a. The cut value is .500

**Variables in the Equation**

	B	S.E.	Wald	Df	Sig.	Exp(B)	95% C.I. for EXP (B)	
							Lower	Upper
Step 1 <sup>a</sup>								
Komite Audit (X1)	-.856	7.117	.014	1	.904	.425	.000	486014.621
Likuiditas (X2)	2.169	.934	5.388	1	.020	8.747	1.401	54.595
Pergantian Auditor (X3)	-.480	1.007	.228	1	.633	.619	.086	4.451
Kompleksitas Operasi (X4)	.120	.093	1.687	1	.194	1.128	.941	1.352
Constant	1.220	21.384	.003	1	.954	3.388		

a. Variable(s) entered on step 1: Komite Audit (X1), Likuiditas (X2), Pergantian Auditor (X3), Kompleksitas Operasi (X4).

**Correlation Matrix**

		Constant	Komite Audit (X1)	Likuiditas (X2)	Pergantian Auditor (X3)	Kompleksitas Operasi (X4)
Step 1	Constant	1.000	-.998	-.007	-.091	.013
	Komite Audit (X1)	-.998	1.000	-.034	.074	-.029
	Likuiditas (X2)	-.007	-.034	1.000	-.241	-.046
	Pergantian Auditor (X3)	.091	.074	-.241	1.000	.033
	Kompleksitas Operasi (X4)	.013	-.029	-.046	.033	1.000

**Casewise List<sup>b</sup>**

Case	Selected Status <sup>a</sup>	Observed Ketepatan Waktu Pelaporan Keuangan (Y)	Predicted	Predicted Group	Temporary Variable		
					Resid	ZResid	SResid
29	S	0**	.879	1	-.879	-2.691	-2.133
33	S	0**	.895	1	-.895	-2.198	-2.207
66	S	1**	.215	0	.785	1.909	2.032

a. S = Selected, U = Unselected cases, and \*\* = Misclassified cases.

b. Cases with studentized residuals greater than 2.000 are listed.



## RIWAYAT HIDUP



Widia Mey Krisyanti lahir di Tuban pada tanggal 13 Mei 1999. Penulis merupakan anak pertama dari Suyono dan Karyati. Penulis berkebangsaan Indonesia dan beragama Islam. Kini penulis beralamat di Jl. Tukad Pancoran Blok 11 No 11 BTN Sanggulan Indah, Kecamatan Kediri, Kabupaten Tabanan, Provinsi Bali. Penulis menyelesaikan Pendidikan dasar di SD Negeri 1 Kediri dan lulus tahun 2011. Kemudian penulis melanjutkan pendidikan di SMP Negeri 1 Tabanan dan lulus tahun 2014. Pada tahun 2017 penulis menamatkan pendidikan di SMK Negeri 1 Tabanan dengan jurusan Akuntansi dan melanjutkan ke Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2021 penulis telah menyelesaikan skripsi yang berjudul “Pengaruh Komite Audit, Likuiditas, Pergantian Auditor dan Kompleksitas Operasi Terhadap Ketepatan Waktu Pelaporan Keuangan (Studi Pada Perusahaan Sub Sektor Perdagangan Besar (Grosir) yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2017-2019)”.

