

**Lampiran 1**  
**Daftar Penelitian Terdahulu**

No.	Nama dan Tahun Penelitian	Judul Penelitian	Variabel Penelitian	Hasil Penelitian	Persamaan	Perbedaan
1	Abdillah, et al 2019	<i>The Effect Of Company Characteristics and Auditor Characteristics to Audit Report Lag</i>  Asian Journal of Accounting Research	<u>Variabel Independen</u> : 1. Efektivitas Komite Audit 2. Kondisi Keuangan 3. Kompleksitas Akuntansi 4. <i>Profitability</i> 5. Reputasi Auditor 6. Masa Audit 7. Spesialisasi Industri Auditor <u>Variabel Dependen</u> : <i>Audit report lag</i>	1. Efektivitas Komite Audit berpengaruh negatif terhadap <i>audit report lag</i> 2. Kondisi Keuangan berpengaruh positif terhadap <i>audit report lag</i> 3. Kompleksitas Akuntansi, Reputasi Auditor, Masa Audit, Spesialisasi Industri Auditor tidak memiliki	Persamaan penelitian menggunakan variabel independen masa audit.	Perbedaan penelitian ini menggunakan Efektivitas Komite Audit, Kondisi Keuangan, Kompleksitas Akuntansi, <i>Profitability</i> , Reputasi Auditor, Spesialisasi Industri Auditor sebagai pengukuran <i>audit report lag</i>

				pengaruh terhadap <i>audit report lag</i> 4. <i>Profitability</i> berpengaruh negatif terhadap <i>audit report lag</i>		
2	Habib, A., Bhuiyan, M. B. U., Huang, H. J., & Miah, M. S. (2019).	<i>Determinants of audit report lag: A meta-analysis</i>	<u>Variabel Independen</u> : 1. Biaya Audit 2. Opini Audit 3. Perubahan Akuntan publik 4. Musim Audit <u>Variabel Dependen</u> : <i>Audit report lag</i>	Biaya audit, opini audit, perubahan akuntan publik dan musim audit dapat meningkatkan <i>audit report lag</i>	Persamaan penelitian menggunakan variabel independen musim audit atau <i>workload</i> .	Perbedaan penelitian ini menggunakan meta-analysis sebagai pengukuran <i>audit report lag</i> .
3	Wan Hussin, W. N., Bamahros, H. M., & Shukeri, S. N. (2018).	<i>Lead engagement partner workload, partner-tenure and audit reporting lag: Evidence from Malaysia.</i>	<u>Variabel Independen</u> : 1. <i>Partner workload</i> 2. <i>Partner tenure</i> <u>Variabel Dependen</u> : <i>Audit report lag</i>	1. <i>Partner workload</i> berpengaruh positif terhadap <i>audit report lag</i> 2. <i>Partner tenure</i> berpengaruh negatif terhadap <i>audit</i>	Persamaan penelitian ini terletak pada variabel dependen dan variabel independen yang digunakan.	Perbedaan penelitian ini menggunakan sampel beberapa tahun setelah pembentukan AOB.

				<i>report lag</i>		
4	Arifuddin et al. (2017)	<i>Company Size, Profitability, and Auditor Opinion Influence to Audit Report Lag on Registered Manufacturing Company in Indonesia Stock Exchange</i>	<u>Variabel Independen :</u> 1. Ukuran Perusahaan 2. Profitabilitas 3. Opini Audit <u>Variabel Dependen :</u> <i>Audit Report Lag</i>	Ukuran perusahaan, profitabilitas, opini audit berpengaruh positif pada <i>audit report lag</i> .	Persamaan penelitian menggunakan variabel independen ukuran perusahaan.	Perbedaan penelitian ini menggunakan profitabilitas dan opini audit sebagai pengukuran <i>audit report lag</i>
5	Panjaitan, I. (2017).	Pengaruh Ukuran KAP, Return on Assets dan Loan to Deposit Ratio Terhadap Audit Report Lag.	<u>Variabel Independen :</u> 1. Ukuran KAP 2. <i>Return on Assets</i> 3. <i>Loan to Deposit ratio</i> <u>Variabel Dependen :</u> <i>Audit report lag</i>	Ukuran KAP, <i>Return on Assets</i> dan <i>Loan to Deposit ratio</i> secara bersamaan memiliki pengaruh yang signifikan terhadap <i>audit</i>	Persamaan penelitian menggunakan variabel independen ukuran kantor akuntan publik.	Perbedaan penelitian ini menggunakan <i>Return on Assets</i> dan <i>Loan to Deposit Ratio</i> sebagai pengukuran <i>audit report lag</i> .

				<i>report lag</i>		
6	Pratiwi, N. L. M. W., & Sari, M. M. R. (2017).	Profitabilitas sebagai Pemoderasi Pengaruh Ukuran Perusahaan pada <i>Audit Report Lag</i> .	<p><u>Variabel Independen</u> :</p> <ol style="list-style-type: none"> <li>1. Ukuran perusahaan</li> <li>2. Profitabilitas sebagai pemoderasi</li> </ol> <p><u>Variabel Dependen</u> :</p> <p><i>Audit report lag</i></p>	Semakin besar ukuran perusahaan maka audit report lag akan semakin cepat dibandingkan perusahaan kecil dan profitabilitas mampu memperlemah pengaruh <i>audit report lag</i> pada perusahaan.	Persamaan penelitian ini menggunakan audit report lag sebagai variabel dependen.	Perbedaan penelitian ini menggunakan variabel pemoderasi sebagai variabel yang mempengaruhi (memperkuat atau memperlemah) hubungan variabel bebas dan variabel terikat.
7	Hassan, Y. M. (2016).	Determinants of audit report lag: evidence from Palestine. <i>Journal of Accounting in Emerging Economies</i> .	<p><u>Variabel Independen</u> :</p> <ol style="list-style-type: none"> <li>1. <i>Corporate size</i></li> <li>2. <i>Board size</i></li> <li>3. <i>Status of audit Firm</i></li> <li>4. <i>Existence of audit committee</i></li> <li>5. <i>Ownership dispersion</i></li> </ol> <p><u>Variabel Dependen</u> :</p> <p><i>Audit report lag</i></p>	<i>Corporate size, Board size, Status of audit Firm,</i> berpengaruh positif terhadap <i>audit report lag</i> <i>audit Existence of committee</i> dan <i>Ownership dispersion</i>	Persamaan penelitian menggunakan variabel independen <i>Corporate size</i> .	Perbedaan penelitian ini menggunakan <i>Board size, Status of audit Firm, Existence of audit committee, Ownership dispersion</i> sebagai pengukuran <i>Audit report lag</i> .

				berpengaruh negatif terhadap <i>audit report lag</i> .		
8	Megayanti, P., & Budiarta, I. K. (2016)	Pengaruh Profitabilitas, Ukuran Perusahaan, Kompleksitas Operasi Perusahaan Dan Reputasi Kap Terhadap <i>Audit Report Lag</i> Pada Perusahaan Manufaktur.	<u>Variabel Independen :</u> 1. Profitabilitas perusahaan 2. Ukuran perusahaan 3. Kompleksitas operasi perusahaan 4. Reputasi KAP <u>Variabel Dependen :</u> <i>Audit report lag</i>	Profitabilitas perusahaan, ukuran perusahaan, kompleksitas operasi perusahaan dan reputasi KAP berpengaruh negatif terhadap <i>audit report lag</i>	Persamaan penelitian menggunakan variabel independen ukuran perusahaan.	Perbedaan penelitian ini menggunakan profitabilitas dan kompleksitas operasi sebagai pengukuran <i>audit report lag</i> .
9	Berliana, R. (2015).	<i>The effect of workload, akuntan publik, tenure, specialist akuntan publik and public</i>	<u>Variabel Independen :</u> 1. Workload 2. Audit tenure 3. Spesialis akuntan publik 4. Public accounting firm size <u>Variabel Dependen :</u> <i>Audit report lag</i>	1. <i>Workload, audit tenure</i> tidak berpengaruh terhadap <i>audit report lag</i> 2. Spesialis akuntan publik berpengaruh	Persamaan penelitian ini terletak pada variabel dependen dan variabel independen yang digunakan.	Perbedaan penelitian ini menggunakan sampel perusahaan yang melaporkan laporan keuangan di tahun 2013 saja dan penelitian ini menambahkan spesialis akuntan

		<i>accounting firm size on audit report lag.</i>		negatif terhadap <i>audit report lag</i> 3. <i>Public accounting firm</i> tidak berpengaruh terhadap <i>audit report lag</i>		publik sebagai variabel independen.
10	Modugu et al. (2012)	<i>Determinants of Audit Delay in Nigerian Companies: Empirical Evidence</i>  Research Journal of Finance and Accounting Volume 3 No 6	<u>Variabel Independen</u> : 1. Ukuran Perusahaan 2. DER 3. Profitability 4. Anak Perusahaan 5. Ukuran KAP 6. Fee Audit 7. Tipe Industri <u>Variabel Dependen</u> : <i>Audit delay</i>	Perusahaan yang memiliki Ukuran Perusahaan, DER, Profitability, Anak Perusahaan, Ukuran KAP, Fee Audit, Tipe Industri akan lebih cepat dalam proses audit.	Persamaan penelitian menggunakan variabel independen ukuran perusahaan, ukuran KAP.	Perbedaan penelitian ini menggunakan DER, Profitability, Anak Perusahaan, Fee Audit dan Tipe Industri sebagai pengukuran <i>audit delay</i> .

**LAMPIRAN 2**  
**DAFTAR DATA SAMPEL PENELITIAN**

<b>NO</b>	<b>CODE</b>	<b>NAMA PERUSAHAAN</b>	<b>Tahun</b>	<b>TENURE.AP</b>	<b>ARL</b>	<b>UKURAN KAP</b>	<b>WORKLOAD</b>	<b>SIZE</b>
1	INTP	Indocement Tunggal Prakarsa Tbk	2017	3	74	1	0,015384615	30,99362
2	INTP	Indocement Tunggal Prakarsa Tbk	2018	1	78	1	0,025	30,95565
3	WSBP	PT Waskita Beton Precast Tbk.	2017	1	59	1	0,007692308	30,33372
4	SMCB	PT Solusi Bangun Indonesia Tbk	2018	2	88	1	0,016666667	30,55779
5	ALKA	PT Solusi Bangun Indonesia Tbk	2016	1	87	0	0,01754386	25,64046
6	ALKA	PT Solusi Bangun Indonesia Tbk	2017	1	86	0	0,007692308	26,44426
	ALKA	PT Solusi	2018	1	86	0	0,008333333	27,19865

7		Bangun Indonesia Tbk						
8	ALMI	Alumindo Light Metal Industry Tbk	2016	1	87	0	0,01754386	28,3979
9	ALMI	Alumindo Light Metal Industry Tbk	2017	1	82	0	0,007692308	28,49656
10	ALMI	Alumindo Light Metal Industry Tbk	2018	2	79	0	0,008333333	28,65407
11	BAJA	Saranacentral Bajatama Tbk	2016	1	75	0	0,00877193	27,6135
12	BAJA	Saranacentral Bajatama Tbk	2017	1	71	0	0,007692308	27,57598
13	BAJA	Saranacentral Bajatama Tbk	2018	2	84	0	0,008333333	27,52697
14	BTON	Beton Jaya Manunggal Tbk	2016	1	83	0	0,026315789	25,90106
15	BTON	Beton Jaya Manunggal Tbk	2017	1	81	0	0,007692308	25,93549
16	BTON	Beton Jaya Manunggal Tbk	2018	1	101	0	0,016666667	26,10483
17	ISSP	PT Steel Pipe Industry of Indonesia Tbk	2017	1	85	0	0,030769231	29,4667
18	ISSP	PT Steel Pipe Industry of	2018	2	84	0	0,016666667	29,50191



		Indonesia Tbk						
19	JKSW	Jakarta Kyoei Steel Works Tbk	2016	1	90	0	0,00877193	26,3334
20	JKSW	Jakarta Kyoei Steel Works Tbk	2017	2	85	0	0,007692308	26,25386
21	JKSW	Jakarta Kyoei Steel Works Tbk	2018	1	86	0	0,008333333	25,97361
22	KIAS	Keramika Indonesia Assosiasi Tbk	2017	2	87	1	0,007692308	28,20065
23	KIAS	Keramika Indonesia Assosiasi Tbk	2018	3	87	1	0,008333333	28,16425
24	LION	Lion Metal Works Tbk	2016	2	73	0	0,026315789	27,25387
25	LION	Lion Metal Works Tbk	2018	2	74	0	0,016666667	27,26889
26	LMSH	Lionmesh Prima Tbk	2018	2	76	0	0,016666667	25,79861
27	MARK	PT Mark Dynamics Indonesia Tbk.	2018	2	74	0	0,025	26,48557
28	PICO	Pelangi Indah Canindo Tbk	2017	2	61	0	0,007692308	27,30285
29	PICO	Pelangi Indah Canindo Tbk	2018	3	79	0	0,008333333	27,47195
30	TOTO	Surya Toto Indonesia Tbk	2018	2	84	1	0,025	28,69474

31	CAKK	PT Cahayaputra Asa Keramik Tbk.	2017	2	69	0	0,007692308	26,2466
32	CAKK	PT Cahayaputra Asa Keramik Tbk.	2018	3	67	0	0,008333333	26,51899
33	GDST	Gunawan Dianjaya Steel Tbk	2016	1	81	0	0,026315789	27,86023
34	GDST	Gunawan Dianjaya Steel Tbk	2017	1	81	0	0,030769231	27,94947
35	GDST	Gunawan Dianjaya Steel Tbk	2018	1	101	0	0,016666667	27,9325
36	IKAI	Intikeramik Alamasri Industri Tbk	2016	1	89	0	0,01754386	26,16058
37	IKAI	Intikeramik Alamasri Industri Tbk	2017	1	81	0	0,007692308	26,11346
38	IKAI	Intikeramik Alamasri Industri Tbk	2018	1	87	0	0,008333333	27,92146
39	INAI	Indal Aluminium Industry Tbk	2016	1	83	0	0,01754386	27,92297
40	INAI	Indal Aluminium Industry Tbk	2017	1	75	0	0,007692308	27,82487

41	INAI	Indal Aluminium Industry Tbk	2018	2	81	0	0,008333333	27,96798
42	AGII	PT Aneka Gas Industri Tbk.	2017	2	85	0	0,030769231	29,48787
43	AGII	PT Aneka Gas Industri Tbk.	2018	1	87	0	0,016666667	29,5253
44	BUDI	PT Budi Starch & Sweetener Tbk.	2016	1	80	0	0,00877193	28,70664
45	BUDI	PT Budi Starch & Sweetener Tbk.	2017	2	78	0	0,007692308	28,70925
46	BUDI	PT Budi Starch & Sweetener Tbk.	2018	3	79	0	0,008333333	28,85273
47	DPNS	Duta Pertiwi Nusantara Tbk	2016	1	80	0	0,00877193	26,41406
48	DPNS	Duta Pertiwi Nusantara Tbk	2017	2	79	0	0,007692308	26,45496
49	EKAD	Ekadharna International Tbk	2016	1	77	0	0,00877193	27,27792
50	EKAD	Ekadharna International Tbk	2017	2	82	0	0,007692308	27,40383
51	EKAD	Ekadharna International Tbk	2018	1	74	0	0,008333333	27,47234

52	INCI	Intanwijaya Internasional Tbk	2016	2	84	0	0,00877193	26,31928
53	INCI	Intanwijaya Internasional Tbk	2017	3	85	0	0,030769231	26,4396
54	INCI	Intanwijaya Internasional Tbk	2018	1	84	0	0,008333333	26,6929
55	MDKI	PT Emdeki Utama Tbk	2017	2	86	0	0,030769231	27,48882
56	SRSN	Indo Acidatama Tbk	2016	1	77	0	0,01754386	27,29855
57	SRSN	Indo Acidatama Tbk	2018	2	86	0	0,016666667	27,25528
58	AKPI	Argha Karya Prima Ind. Tbk	2016	1	82	1	0,01754386	28,59263
59	AKPI	Argha Karya Prima Ind. Tbk	2017	2	82	1	0,007692308	28,64092
60	AKPI	Argha Karya Prima Ind. Tbk	2018	1	85	1	0,008333333	28,75283
61	ALDO	Alkindo Naratama Tbk	2016	1	77	0	0,00877193	26,74023
62	ALDO	Alkindo Naratama Tbk	2018	2	74	0	0,008333333	26,98881
63	ASII	Astra International Tbk	2017	1	58	1	0,007692308	33,32018

64	BRNA	Berlina Tbk	2016	1	87	0	0,00877193	28,36756
65	BRNA	Berlina Tbk	2017	1	86	0	0,015384615	28,30645
66	BRNA	Berlina Tbk	2018	2	92	0	0,016666667	28,53172
67	GJTL	Gajah Tunggul Tbk	2016	1	84	1	0,035087719	30,55943
68	GJTL	Gajah Tunggul Tbk	2017	2	82	1	0,038461538	30,53196
69	HDTX	Panasia Indo Resources Tbk	2016	1	67	0	0,00877193	29,18781
70	HDTX	Panasia Indo Resources Tbk	2017	2	81	0	0,007692308	29,02605
71	HDTX	Panasia Indo Resources Tbk	2018	1	88	0	0,008333333	27,09819
72	IGAR	Champion Pacific Indonesia Tbk	2017	1	78	1	0,015384615	26,96359
73	IGAR	Champion Pacific Indonesia Tbk	2018	2	86	1	0,008333333	27,06925
74	IMAS	Indomobil Sukses Internasional Tbk	2016	1	83	1	0,01754386	30,87492
75	IMAS	Indomobil Sukses	2017	2	82	1	0,015384615	31,07704

		Internasional Tbk						
76	IMAS	Indomobil Sukses Internasional Tbk	2018	3	87	1	0,016666667	31,34352
77	IMPC	PT Impack Pratama Industri Tbk	2016	1	84	0	0,026315789	28,45345
78	IMPC	PT Impack Pratama Industri Tbk	2017	1	82	0	0,015384615	28,46161
79	IMPC	PT Impack Pratama Industri Tbk	2018	2	82	0	0,025	28,49399
80	INDS	Indospring Tbk	2016	1	84	0	0,00877193	28,53818
81	INDS	Indospring Tbk	2017	1	85	0	0,007692308	28,52081
82	INDS	Indospring Tbk	2018	2	84	0	0,008333333	28,54022
83	MYTX	PT Asia Pacific Investama Tbk.	2017	1	85	0	0,015384615	28,87192
84	MYTX	PT Asia Pacific Investama Tbk.	2018	2	88	0	0,015384615	28,95213
85	PRAS	Prima Alloy Steel Universal Tbk	2016	1	84	0	0,00877193	28,09881

86	PRAS	Prima Alloy Steel Universal Tbk	2018	1	84	0	0,008333333	28,123
87	SIMA	Siwani Makmur Tbk	2017	2	86	0	0,007692308	25,17997
88	SIMA	Siwani Makmur Tbk	2018	3	79	0	0,008333333	25,03473
89	SMSM	Selamat Sempurna Tbk	2016	1	80	1	0,026315789	28,44406
90	SMSM	Selamat Sempurna Tbk	2017	1	85	1	0,015384615	28,52439
91	SMSM	Selamat Sempurna Tbk	2018	1	86	1	0,008333333	28,66107
92	TALF	PT Tunas Alfin Tbk	2016	1	81	0	0,00877193	27,50509
93	TALF	PT Tunas Alfin Tbk	2017	1	75	0	0,007692308	27,54899
94	TALF	PT Tunas Alfin Tbk	2018	2	70	0	0,008333333	27,6155
95	MAIN	Malindo Feedmill Tbk	2016	1	89	0	0,01754386	28,97307
96	MAIN	Malindo Feedmill Tbk	2018	2	88	1	0,008333333	29,09794
97	PBID	PT Panca Budi Idaman Tbk	2016	1	65	0	0,00877193	27,93354
98	PBID	PT Panca Budi Idaman Tbk	2018	1	79	0	0,008333333	28,46207
	SIPD	Sierad Produce	2016	1	77	0	0,00877193	28,57384

99		Tbk						
100	SIPD	Sierad Produce Tbk	2017	1	75	0	0,007692308	28,43736
101	SIPD	Sierad Produce Tbk	2018	2	80	0	0,008333333	28,41395
102	SPMA	Suparma Tbk	2016	1	89	0	0,026315789	28,4006
103	SPMA	Suparma Tbk	2017	1	86	0	0,030769231	28,40835
104	SPMA	Suparma Tbk	2018	2	87	0	0,008333333	28,45644
105	TIRT	Tirta Mahakam Resources Tbk	2016	1	83	0	0,00877193	27,42768
106	TIRT	Tirta Mahakam Resources Tbk	2017	2	80	0	0,007692308	27,47938
107	TIRT	Tirta Mahakam Resources Tbk	2018	1	84	0	0,008333333	27,55129
108	TRST	Trias Sentosa Tbk	2016	1	77	1	0,01754386	28,82209
109	TRST	Trias Sentosa Tbk	2018	1	84	0	0,016666667	29,08612
110	KBRI	Kertas Basuki Rachmat Indonesia Tbk	2016	2	90	0	0,00877193	27,86509
111	KBRI	Kertas Basuki Rachmat Indonesia Tbk	2017	3	82	0	0,007692308	27,78908



112	KBRI	Kertas Basuki Rachmat Indonesia Tbk	2018	1	85	0	0,016666667	27,68828
113	KDSI	Kedawung Setia Industrial Tbk	2017	2	85	0	0,007692308	27,91491
114	BELL	PT Trisula Textile Industries Tbk	2017	3	79	0	0,007692308	26,86738
115	BELL	PT Trisula Textile Industries Tbk	2018	1	85	0	0,008333333	26,96736
116	BIMA	Primarindo Asia Infrastructure Tbk	2016	1	87	0	0,00877193	25,2455
117	BIMA	Primarindo Asia Infrastructure Tbk	2017	2	88	0	0,007692308	25,21557
118	BIMA	Primarindo Asia Infrastructure Tbk	2018	1	88	0	0,008333333	25,31018
119	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2016	1	81	1	0,01754386	27,98587
120	CLEO	PT Sariguna Primatirta Tbk	2018	3	67	0	0,008333333	27,44942
121	DLTA	Delta Djakarta Tbk	2016	1	84	1	0,00877193	27,8115
	DLTA	Delta Djakarta	2017	2	85	1	0,015384615	27,92432

122		Tbk						
123	HOKI	PT Buyung Poetra Sembada Tbk.	2017	2	82	0	0,015384615	27,08104
124	HOKI	PT Buyung Poetra Sembada Tbk.	2018	1	84	0	0,016666667	27,35507
125	ICBP	Indofood CBP Sukses Makmur Tbk	2016	1	80	1	0,026315789	30,99493
126	ICBP	Indofood CBP Sukses Makmur Tbk	2017	1	75	1	0,015384615	31,0848
127	ICBP	Indofood CBP Sukses Makmur Tbk	2018	2	78	1	0,025	31,16812
128	INDF	Indofood Sukses Makmur Tbk	2016	1	80	1	0,026315789	32,03987
129	INDF	Indofood Sukses Makmur Tbk	2018	2	78	1	0,025	32,20096
130	JECC	Jembo Cable Company Tbk	2016	1	87	0	0,00877193	28,093
131	JECC	Jembo Cable Company Tbk	2018	3	86	0	0,008333333	28,36417
132	KBLI	KMI Wire and Cable Tbk	2016	1	81	1	0,01754386	28,25772
133	KBLI	KMI Wire and Cable Tbk	2017	1	87	1	0,038461538	28,73421

134	KBLI	KMI Wire and Cable Tbk	2018	1	86	1	0,025	28,80808
135	KBLM	Kabelindo Murni Tbk	2016	1	84	0	0,01754386	27,18331
136	KBLM	Kabelindo Murni Tbk	2017	1	86	0	0,030769231	27,84225
137	KBLM	Kabelindo Murni Tbk	2018	2	84	0	0,016666667	27,89212
138	MYOR	Mayora Indah Tbk	2016	1	75	0	0,00877193	30,18999
139	MYOR	Mayora Indah Tbk	2017	2	74	0	0,007692308	30,33345
140	MYOR	Mayora Indah Tbk	2018	3	74	0	0,008333333	30,49845
141	PCAR	PT Prima Cakrawala Abadi Tbk	2018	1	87	0	0,008333333	25,48905
142	PSDN	Prasidha Aneka Niaga Tbk	2017	1	85	1	0,007692308	27,26138
143	RICY	Ricky Putra Globalindo Tbk	2016	1	81	0	0,01754386	27,88464
144	RICY	Ricky Putra Globalindo Tbk	2017	1	82	0	0,007692308	27,94907
145	RICY	Ricky Putra Globalindo Tbk	2018	1	81	0	0,008333333	28,06255
146	ROTI	PT Nippon Indosari Corpindo Tbk	2017	1	85	1	0,015384615	29,14825

147	ROTI	PT Nippon Indosari Corpindo Tbk	2018	1	72	1	0,025	29,11122
148	SCCO	Supreme Cable Manufacturing Corporation Tbk	2016	1	77	0	0,00877193	28,52708
149	SCCO	Supreme Cable Manufacturing Corporation Tbk	2017	1	82	0	0,030769231	29,02087
150	SKBM	Sekar Bumi Tbk	2016	1	87	0	0,026315789	27,63268
151	SKBM	Sekar Bumi Tbk	2017	2	81	0	0,023076923	28,11531
152	SKBM	Sekar Bumi Tbk	2018	3	81	0	0,008333333	28,20277
153	SKLT	Sekar Laut Tbk	2016	1	75	0	0,00877193	27,06581
154	SKLT	Sekar Laut Tbk	2017	2	73	0	0,007692308	27,17891
155	SSTM	Sunson Textile Manufacturer Tbk	2016	1	87	0	0,00877193	27,19971
156	SSTM	Sunson Textile Manufacturer Tbk	2018	2	86	0	0,008333333	27,05508
157	STTP	Siantar Top Tbk	2018	2	89	0	0,016666667	28,59846
	TRIS	Trisula	2016	1	82	0	0,026315789	27,18427

158		International Tbk						
159	TRIS	Trisula International Tbk	2017	1	85	0	0,007692308	27,02399
160	TRIS	Trisula International Tbk	2018	2	85	0	0,008333333	27,17376
161	ULTJ	Ultra Jaya Milk Industry Tbk	2016	1	82	0	0,01754386	29,0754
162	ULTJ	Ultra Jaya Milk Industry Tbk	2017	1	80	0	0,015384615	29,27717
163	ULTJ	Ultra Jaya Milk Industry Tbk	2018	2	84	0	0,016666667	29,34588
164	UNIT	Nusantara Inti Corpora Tbk	2016	1	83	0	0,00877193	26,7938
165	UNIT	Nusantara Inti Corpora Tbk	2017	1	75	0	0,007692308	26,77861
166	UNIT	Nusantara Inti Corpora Tbk	2018	2	88	0	0,008333333	26,76281
167	VOKS	Voksel Electric Tbk	2016	1	77	0	0,00877193	28,14277
168	VOKS	Voksel Electric Tbk	2017	2	85	0	0,007692308	28,37779
169	VOKS	Voksel Electric Tbk	2018	1	86	0	0,008333333	28,54145
170	ADES	Akasha Wira International	2016	1	84	0	0,01754386	27,36638

		Tbk Tbk						
171	ADES	Akasha Wira International Tbk Tbk	2017	1	84	0	0,015384615	27,45695
172	ADES	Akasha Wira International Tbk Tbk	2018	2	74	0	0,016666667	27,50464
173	CINT	PT Chitose Internasional Tbk	2016	1	82	0	0,026315789	26,71307
174	CINT	PT Chitose Internasional Tbk	2017	1	81	0	0,023076923	26,8899
175	CINT	PT Chitose Internasional Tbk	2018	1	74	0	0,008333333	26,92049
176	DVLA	Darya-Varia Laboratoria Tbk	2018	3	81	1	0,025	28,15149
177	GGRM	Gudang Garam Tbk	2017	2	85	1	0,007692308	31,83212
178	GGRM	Gudang Garam Tbk	2018	3	84	1	0,008333333	31,86654
179	HMSP	HM Sampoerna Tbk	2018	3	80	1	0,008333333	28,83628
180	KAEF	Kimia Farma (Persero) Tbk	2017	2	78	0	0,007692308	29,43868
181	KINO	PT Kino Indonesia Tbk	2017	1	81	0	0,007692308	28,80585

182	KINO	PT Kino Indonesia Tbk	2018	2	84	0	0,016666667	28,90978
183	KLBF	Kalbe Farma Tbk	2017	1	84	1	0,015384615	30,4414
184	KLBF	Kalbe Farma Tbk	2018	2	87	1	0,008333333	30,52948
185	LMPI	Langgeng Makmur Industri Tbk	2016	1	81	0	0,026315789	27,42075
186	LMPI	Langgeng Makmur Industri Tbk	2017	1	84	0	0,007692308	27,45016
187	LMPI	Langgeng Makmur Industri Tbk	2018	1	83	0	0,008333333	27,39112
188	MBTO	Martina Berto Tbk	2016	1	80	0	0,00877193	27,28847
189	MBTO	Martina Berto Tbk	2017	2	86	0	0,007692308	27,38342
190	MERK	Merck Tbk	2018	2	74	1	0,008333333	27,8646
191	MRAT	Mustika Ratu Tbk	2016	1	84	0	0,00877193	26,90336
192	MRAT	Mustika Ratu Tbk	2017	1	81	0	0,007692308	26,93257
193	PYFA	Pyridam Farma Tbk	2016	1	77	0	0,00877193	25,84164
	PYFA	Pyridam Farma	2017	2	73	0	0,007692308	25,79571

194		Tbk						
195	PYFA	Pyridam Farma Tbk	2018	3	77	0	0,008333333	25,95468
196	RMBA	Bentoel International Investama Tbk	2017	1	85	1	0,007692308	30,27603
197	RMBA	Bentoel International Investama Tbk	2018	2	87	1	0,008333333	30,33101
198	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	2017	1	87	1	0,015384615	28,78102
199	TSPC	Tempo Scan Pacific Tbk	2016	1	75	0	0,00877193	29,51594
200	TSPC	Tempo Scan Pacific Tbk	2017	1	75	0	0,007692308	29,63721
201	TSPC	Tempo Scan Pacific Tbk	2018	2	74	0	0,008333333	29,69408
202	UNVR	Unilever Indonesia Tbk	2016	1	77	1	0,01754386	30,44916
203	UNVR	Unilever Indonesia Tbk	2017	1	85	1	0,007692308	30,57052
204	WIIM	Wismilak Inti Makmur Tbk	2016	1	87	0	0,00877193	27,93381
205	WIIM	Wismilak Inti Makmur Tbk	2017	2	82	0	0,007692308	27,83454



206	WIIM	Wismilak Inti Makmur Tbk	2018	3	77	0	0,008333333	27,85861
207	ADMG	Polychem Indonesia Tbk	2017	1	85	1	0,038461538	29,25406
208	ADMG	Polychem Indonesia Tbk	2018	2	87	1	0,025	29,03332
209	ARGO	Argo Pantas Tbk	2017	2	87	0	0,007692308	27,91915
210	BRAM	Indo Kordsa Tbk	2016	1	81	1	0,00877193	29,01177
211	BRAM	Indo Kordsa Tbk	2017	1	85	1	0,007692308	29,04812
212	BRAM	Indo Kordsa Tbk	2018	1	81	1	0,016666667	29,08781
213	BRPT	Barito Pacific Tbk	2018	1	87	1	0,025	25,34807
214	CTBN	Citra Tubindo Tbk	2016	1	80	1	0,026315789	28,39402
215	CTBN	Citra Tubindo Tbk	2017	1	86	1	0,015384615	28,33647
216	CTBN	Citra Tubindo Tbk	2018	2	86	1	0,008333333	28,44373
217	ERTX	Eratex Djaja Tbk	2016	1	86	0	0,026315789	27,28504
218	ERTX	Eratex Djaja Tbk	2017	2	81	0	0,023076923	27,41142
219	ERTX	Eratex Djaja Tbk	2018	1	80	0	0,025	27,53264

220	GDYR	Goodyear Indonesia Tbk	2017	1	86	1	0,007692308	28,14789
221	GDYR	Goodyear Indonesia Tbk	2018	2	87	1	0,008333333	28,23251
222	INKP	Indah Kiat Pulp & Paper Tbk	2016	1	83	0	0,01754386	25,24965
223	INKP	Indah Kiat Pulp & Paper Tbk	2017	1	81	0	0,015384615	25,36215
224	INKP	Indah Kiat Pulp & Paper Tbk	2018	2	77	0	0,008333333	25,56527
225	IPOL	Indopoly Swakarsa Industry Tbk	2016	1	83	0	0,01754386	28,96628
226	IPOL	Indopoly Swakarsa Industry Tbk	2017	1	85	0	0,015384615	28,99175
227	IPOL	Indopoly Swakarsa Industry Tbk	2018	2	87	0	0,016666667	29,07329
228	POLY	Asia Pacific Fibers Tbk	2016	1	84	0	0,00877193	28,76427
229	POLY	Asia Pacific Fibers Tbk	2017	1	86	0	0,015384615	28,77437
230	POLY	Asia Pacific Fibers Tbk	2018	2	85	0	0,016666667	28,86941
231	SULI	PT SLJ Global Tbk	2016	1	82	1	0,00877193	27,83833
	TBMS	Tembaga Mulia	2016	1	76	1	0,01754386	28,18719

232		Semanan Tbk						
233	TBMS	Tembaga Mulia Semanan Tbk	2017	2	87	1	0,015384615	28,43436
234	TBMS	Tembaga Mulia Semanan Tbk	2018	1	86	1	0,025	28,64814
235	TFCO	Tifico Fiber Indonesia Tbk	2016	1	81	1	0,026315789	29,09664
236	TFCO	Tifico Fiber Indonesia Tbk	2017	1	85	1	0,015384615	29,13213
237	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	2016	1	83	0	0,01754386	24,234
238	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	2017	1	81	0	0,015384615	24,27763
239	TPIA	PT Chandra Asri Petrochemical Tbk	2018	3	81	1	0,025	24,55093
240	IMPC	PT Impack Pratama Industri Tbk	2016	1	83	0	0,026315789	28,45345
241	IMPC	PT Impack Pratama Industri Tbk	2017	1	79	0	0,015384615	28,46161
242	IMPC	PT Impack Pratama Industri Tbk	2018	2	81	0	0,025	28,49399

**LAMPIRAN 3**  
**Hasil Pengolahan Data SPSS**

**Descriptives****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
ARL	242	58	101	81.81	5.689
Tenure.AP	242	1	3	1.48	.645
Ukuran.KAP	242	0	1	.28	.448
WORKLOAD	242	.00769	.03846	.0140828	.00757616
SIZE	242	24.23400	33.32018	28.0851380	1.48752936
Valid N (listwise)	242				

**Frequencies****Ukuran.KAP**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Non BIG4	175	72.3	72.3	72.3
Valid BIG4	67	27.7	27.7	100.0
Total	242	100.0	100.0	

**ARL**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 58	1	.4	.4	.4
59	1	.4	.4	.8
61	1	.4	.4	1.2
65	1	.4	.4	1.7
67	3	1.2	1.2	2.9
69	1	.4	.4	3.3
70	1	.4	.4	3.7
71	1	.4	.4	4.1
72	1	.4	.4	4.5
73	3	1.2	1.2	5.8

74	11	4.5	4.5	10.3
75	10	4.1	4.1	14.5
76	2	.8	.8	15.3
77	12	5.0	5.0	20.2
78	6	2.5	2.5	22.7
79	8	3.3	3.3	26.0
80	12	5.0	5.0	31.0
81	26	10.7	10.7	41.7
82	17	7.0	7.0	48.8
83	10	4.1	4.1	52.9
84	26	10.7	10.7	63.6
85	25	10.3	10.3	74.0
86	22	9.1	9.1	83.1
87	25	10.3	10.3	93.4
88	7	2.9	2.9	96.3
89	4	1.7	1.7	97.9
90	2	.8	.8	98.8
92	1	.4	.4	99.2
101	2	.8	.8	100.0
Total	242	100.0	100.0	

**Tenure.AP**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	147	60.7	60.7	60.7
2	75	31.0	31.0	91.7
3	20	8.3	8.3	100.0
Total	242	100.0	100.0	

**WORKLOAD**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid .00769	47	19.4	19.4	19.4
.00833	51	21.1	21.1	40.5
.00877	33	13.6	13.6	54.1

.01538	24	9.9	9.9	64.0
.01667	21	8.7	8.7	72.7
.01754	20	8.3	8.3	81.0
.02308	3	1.2	1.2	82.2
.02500	15	6.2	6.2	88.4
.02632	16	6.6	6.6	95.0
.03077	8	3.3	3.3	98.3
.03509	1	.4	.4	98.8
.03846	3	1.2	1.2	100.0
Total	242	100.0	100.0	

## SIZE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	24.23400	1	.4	.4	.4
	24.27763	1	.4	.4	.8
	24.55093	1	.4	.4	1.2
	25.03473	1	.4	.4	1.7
	25.17997	1	.4	.4	2.1
	25.21557	1	.4	.4	2.5
	25.24550	1	.4	.4	2.9
	25.24965	1	.4	.4	3.3
	25.31018	1	.4	.4	3.7
	25.34807	1	.4	.4	4.1
	25.36215	1	.4	.4	4.5
	25.48905	1	.4	.4	5.0
	25.56527	1	.4	.4	5.4
	25.64046	1	.4	.4	5.8
	25.79571	1	.4	.4	6.2
	25.79861	1	.4	.4	6.6
	25.84164	1	.4	.4	7.0
	25.90106	1	.4	.4	7.4
	25.93549	1	.4	.4	7.9
	25.95468	1	.4	.4	8.3
	25.97361	1	.4	.4	8.7

26.10483	1	.4	.4	9.1
26.11346	1	.4	.4	9.5
26.16058	1	.4	.4	9.9
26.24660	1	.4	.4	10.3
26.25386	1	.4	.4	10.7
26.31928	1	.4	.4	11.2
26.33340	1	.4	.4	11.6
26.41406	1	.4	.4	12.0
26.43960	1	.4	.4	12.4
26.44426	1	.4	.4	12.8
26.45496	1	.4	.4	13.2
26.48557	1	.4	.4	13.6
26.51899	1	.4	.4	14.0
26.69290	1	.4	.4	14.5
26.71307	1	.4	.4	14.9
26.74023	1	.4	.4	15.3
26.76281	1	.4	.4	15.7
26.77861	1	.4	.4	16.1
26.79380	1	.4	.4	16.5
26.86738	1	.4	.4	16.9
26.88990	1	.4	.4	17.4
26.90336	1	.4	.4	17.8
26.92049	1	.4	.4	18.2
26.93257	1	.4	.4	18.6
26.96359	1	.4	.4	19.0
26.96736	1	.4	.4	19.4
26.98881	1	.4	.4	19.8
27.02399	1	.4	.4	20.2
27.05508	1	.4	.4	20.7
27.06581	1	.4	.4	21.1
27.06925	1	.4	.4	21.5
27.08104	1	.4	.4	21.9
27.09819	1	.4	.4	22.3
27.17376	1	.4	.4	22.7
27.17891	1	.4	.4	23.1

27.18331	1	.4	.4	23.6
27.18427	1	.4	.4	24.0
27.19865	1	.4	.4	24.4
27.19971	1	.4	.4	24.8
27.25387	1	.4	.4	25.2
27.25528	1	.4	.4	25.6
27.26138	1	.4	.4	26.0
27.26889	1	.4	.4	26.4
27.27792	1	.4	.4	26.9
27.28504	1	.4	.4	27.3
27.28847	1	.4	.4	27.7
27.29855	1	.4	.4	28.1
27.30285	1	.4	.4	28.5
27.35507	1	.4	.4	28.9
27.36638	1	.4	.4	29.3
27.38342	1	.4	.4	29.8
27.39112	1	.4	.4	30.2
27.40383	1	.4	.4	30.6
27.41142	1	.4	.4	31.0
27.42075	1	.4	.4	31.4
27.42768	1	.4	.4	31.8
27.44942	1	.4	.4	32.2
27.45016	1	.4	.4	32.6
27.45695	1	.4	.4	33.1
27.47195	1	.4	.4	33.5
27.47234	1	.4	.4	33.9
27.47938	1	.4	.4	34.3
27.48882	1	.4	.4	34.7
27.50464	1	.4	.4	35.1
27.50509	1	.4	.4	35.5
27.52697	1	.4	.4	36.0
27.53264	1	.4	.4	36.4
27.54899	1	.4	.4	36.8
27.55129	1	.4	.4	37.2
27.57598	1	.4	.4	37.6



27.61350	1	.4	.4	38.0
27.61550	1	.4	.4	38.4
27.63268	1	.4	.4	38.8
27.68828	1	.4	.4	39.3
27.78908	1	.4	.4	39.7
27.81150	1	.4	.4	40.1
27.82487	1	.4	.4	40.5
27.83454	1	.4	.4	40.9
27.83833	1	.4	.4	41.3
27.84225	1	.4	.4	41.7
27.85861	1	.4	.4	42.1
27.86023	1	.4	.4	42.6
27.86460	1	.4	.4	43.0
27.86509	1	.4	.4	43.4
27.88464	1	.4	.4	43.8
27.89212	1	.4	.4	44.2
27.91491	1	.4	.4	44.6
27.91915	1	.4	.4	45.0
27.92146	1	.4	.4	45.5
27.92297	1	.4	.4	45.9
27.92432	1	.4	.4	46.3
27.93250	1	.4	.4	46.7
27.93354	1	.4	.4	47.1
27.93381	1	.4	.4	47.5
27.94907	1	.4	.4	47.9
27.94947	1	.4	.4	48.3
27.96798	1	.4	.4	48.8
27.98587	1	.4	.4	49.2
28.06255	1	.4	.4	49.6
28.09300	1	.4	.4	50.0
28.09881	1	.4	.4	50.4
28.11531	1	.4	.4	50.8
28.12300	1	.4	.4	51.2
28.14277	1	.4	.4	51.7
28.14789	1	.4	.4	52.1

28.15149	1	.4	.4	52.5
28.16425	1	.4	.4	52.9
28.18719	1	.4	.4	53.3
28.20065	1	.4	.4	53.7
28.20277	1	.4	.4	54.1
28.23251	1	.4	.4	54.5
28.25772	1	.4	.4	55.0
28.30645	1	.4	.4	55.4
28.33647	1	.4	.4	55.8
28.36417	1	.4	.4	56.2
28.36756	1	.4	.4	56.6
28.37779	1	.4	.4	57.0
28.39402	1	.4	.4	57.4
28.39790	1	.4	.4	57.9
28.40060	1	.4	.4	58.3
28.40835	1	.4	.4	58.7
28.41395	1	.4	.4	59.1
28.43436	1	.4	.4	59.5
28.43736	1	.4	.4	59.9
28.44373	1	.4	.4	60.3
28.44406	1	.4	.4	60.7
28.45345	2	.8	.8	61.6
28.45644	1	.4	.4	62.0
28.46161	2	.8	.8	62.8
28.46207	1	.4	.4	63.2
28.49399	2	.8	.8	64.0
28.49656	1	.4	.4	64.5
28.52081	1	.4	.4	64.9
28.52439	1	.4	.4	65.3
28.52708	1	.4	.4	65.7
28.53172	1	.4	.4	66.1
28.53818	1	.4	.4	66.5
28.54022	1	.4	.4	66.9
28.54145	1	.4	.4	67.4
28.57384	1	.4	.4	67.8

28.59263	1	.4	.4	68.2
28.59846	1	.4	.4	68.6
28.64092	1	.4	.4	69.0
28.64814	1	.4	.4	69.4
28.65407	1	.4	.4	69.8
28.66107	1	.4	.4	70.2
28.69474	1	.4	.4	70.7
28.70664	1	.4	.4	71.1
28.70925	1	.4	.4	71.5
28.73421	1	.4	.4	71.9
28.75283	1	.4	.4	72.3
28.76427	1	.4	.4	72.7
28.77437	1	.4	.4	73.1
28.78102	1	.4	.4	73.6
28.80585	1	.4	.4	74.0
28.80808	1	.4	.4	74.4
28.82209	1	.4	.4	74.8
28.83628	1	.4	.4	75.2
28.85273	1	.4	.4	75.6
28.86941	1	.4	.4	76.0
28.87192	1	.4	.4	76.4
28.90978	1	.4	.4	76.9
28.95213	1	.4	.4	77.3
28.96628	1	.4	.4	77.7
28.97307	1	.4	.4	78.1
28.99175	1	.4	.4	78.5
29.01177	1	.4	.4	78.9
29.02087	1	.4	.4	79.3
29.02605	1	.4	.4	79.8
29.03332	1	.4	.4	80.2
29.04812	1	.4	.4	80.6
29.07329	1	.4	.4	81.0
29.07540	1	.4	.4	81.4
29.08612	1	.4	.4	81.8
29.08781	1	.4	.4	82.2

29.09664	1	.4	.4	82.6
29.09794	1	.4	.4	83.1
29.11122	1	.4	.4	83.5
29.13213	1	.4	.4	83.9
29.14825	1	.4	.4	84.3
29.18781	1	.4	.4	84.7
29.25406	1	.4	.4	85.1
29.27717	1	.4	.4	85.5
29.34588	1	.4	.4	86.0
29.43868	1	.4	.4	86.4
29.46670	1	.4	.4	86.8
29.48787	1	.4	.4	87.2
29.50191	1	.4	.4	87.6
29.51594	1	.4	.4	88.0
29.52530	1	.4	.4	88.4
29.63721	1	.4	.4	88.8
29.69408	1	.4	.4	89.3
30.18999	1	.4	.4	89.7
30.27603	1	.4	.4	90.1
30.33101	1	.4	.4	90.5
30.33345	1	.4	.4	90.9
30.33372	1	.4	.4	91.3
30.44140	1	.4	.4	91.7
30.44916	1	.4	.4	92.1
30.49845	1	.4	.4	92.6
30.52948	1	.4	.4	93.0
30.53196	1	.4	.4	93.4
30.55779	1	.4	.4	93.8
30.55943	1	.4	.4	94.2
30.57052	1	.4	.4	94.6
30.87492	1	.4	.4	95.0
30.95565	1	.4	.4	95.5
30.99362	1	.4	.4	95.9
30.99493	1	.4	.4	96.3
31.07704	1	.4	.4	96.7

31.08480	1	.4	.4	97.1
31.16812	1	.4	.4	97.5
31.34352	1	.4	.4	97.9
31.83212	1	.4	.4	98.3
31.86654	1	.4	.4	98.8
32.03987	1	.4	.4	99.2
32.20096	1	.4	.4	99.6
33.32018	1	.4	.4	100.0
Total	242	100.0	100.0	

## UJI ASUMSI

### 1. Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		242
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	5.54634124
	Absolute	.081
Most Extreme Differences	Positive	.070
	Negative	-.081
Kolmogorov-Smirnov Z		1.262
Asymp. Sig. (2-tailed)		.083

a. Test distribution is Normal.

b. Calculated from data.

### 2. Uji Multikolinieritas

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	97.330	7.702		12.637	.000		

Tenure.AP	-.680	.564	-.077	-1.206	.229	.980	1.020
Ukuran.KAP	1.013	.931	.080	1.089	.277	.745	1.342
WORKLOAD	117.748	49.258	.157	2.390	.018	.932	1.073
SIZE	-.586	.278	-.153	-2.108	.036	.759	1.318

a. Dependent Variable: ARL

### 3.Uji Hetero Spearman Rho

			Correlations	
			Unstandardized Residual	
Spearman's rho		Unstandardized Residual	Correlation Coefficient	1.000
			Sig. (2-tailed)	.
			N	242
		Tenure.AP	Correlation Coefficient	.059
			Sig. (2-tailed)	.358
			N	242
		Ukuran.KAP	Correlation Coefficient	.027
			Sig. (2-tailed)	.671
			N	242
		WORKLOAD	Correlation Coefficient	-.068
			Sig. (2-tailed)	.294
			N	242
SIZE	Correlation Coefficient	.094		
	Sig. (2-tailed)	.144		
	N	242		

\*\*. Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).

### 4.Uji Auto Korelasi

#### Model Summary<sup>b</sup>

Model	Durbin-Watson
1	1.598

- a. Predictors: (Constant), SIZE, Tenure.AP, WORKLOAD, Ukuran.KAP  
 b. Dependent Variable: ARL

## Hasil Regression

### 1. Uji hipotesis

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	97.330	7.702	12.637	.000
Tenure.AP	-.680	.564	-1.206	.229
1 Ukuran.KAP	1.013	.931	1.089	.277
WORKLOAD	117.748	49.258	2.390	.018
SIZE	-.586	.278	-2.108	.036

- a. Dependent Variable: ARL

### 2. Uji R Square

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square
1	.223 <sup>a</sup>	.050	.033

- a. Predictors: (Constant), SIZE, Tenure.AP, WORKLOAD, Ukuran.KAP  
 b. Dependent Variable: ARL

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	386.254	4	96.563	3.087	.017 <sup>b</sup>
	Residual	7413.618	237	31.281		
	Total	7799.872	241			

- a. Dependent Variable: ARL  
 b. Predictors: (Constant), SIZE, Tenure.AP, WORKLOAD, Ukuran.KAP



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
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NIM (041711323023)**

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**PENGARUH PARTNER TENURE, PARTNER WORKLOAD, UKURAN KAP  
DAN UKURAN PERUSAHAAN TERHADAP AUDIT REPORT LAG**

Paper ID : 1367282060  
Class ID : 23179058  
Date : 08-Aug-2020

Hasil menunjukkan SIMILARITY INDEX : 26%

Surat keterangan ini kami lampirkan hasil tes sebagai bukti telah dilakukan tes kesamaan (*similarity*) menggunakan Program Turnitin.

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Kantor Ruang Baca,



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NIP 196701261990041001**

