

NO	KODE SAHAM	NAMA EMITEN
1	ADES	PT Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	PT Tiga Pilar Sejahtera Food Tbk
4	AKKU	Alam Karya Unggul Tbk
5	AKPI	Argha Karya Prima Industry Tbk
6	ALDO	Alkindo Naratama Tbk
7	ALKA	Alaska Industrindo Tbk
8	ALMI	Alumindo Light Metal Industry Tbk
9	ALTO	PT Tri Banyan Tirta Tbk
10	AMFG	Asahimas Flat Glass Tbk
11	APLI	Asiaplast Industries Tbk
12	ARGO	Argo Pantes Tbk
13	ARNA	Arwana Citra Mulia Tbk
14	ASII	Astra International Tbk
15	AUTO	Astra Otoparts Tbk
16	BAJA	Saranacentral Bajatama Tbk
17	BATA	Sepatu Bata Tbk
18	BIMA	Primarindo Asia Infrastructure Tbk
19	BRAM	Indo Kordsa Tbk
20	BRNA	Berlina Tbk

NO	KODE SAHAM	NAMA EMITEN
21	BRPT	Barito Pasific tbk
22	BTON	Beton Jaya Manunggal Tbk
23	BUDI	Budi Acid Jaya Tbk
24	CEKA	PT Cahaya Kalbar Tbk
25	CNTX	Century Textile Industry Tbk
26	CPIN	Charoen Pokphand Indonesia Tbk
27	CTBN	Citra Turbindo Tbk
28	DAJK	Dwi Aneka Jaya Kemasindo Tbk
29	DAVO	PT Davomas Abadi Tbk
30	DLTA	PT Delta Djakarta Tbk
31	DPNS	Duta Pertiwi Nusantara Tbk
32	DVLA	PT Darya Varia Laboratoria Tbk
33	EKAD	Ekadharna International Tbk
34	ERTX	Eratex Djaya Tbk
35	ESTI	Ever Shine Tex Tbk
36	ETWA	Eterindo Wahanatama Tbk
37	FASW	Fajar Surya Wisesa Tbk
38	FPNI	Titan Kimia Nusantara
39	GDST	Gunawan Dianjaya Steel Tbk
40	GDYR	Goodyear Indonesia Tbk

NO	KODE SAHAM	NAMA EMITEN
41	GGRM	Gudang Garam Tbk
42	GJTL	Gajah Tunggal Tbk
43	HDTX	Panasia Indo Resources Tbk
44	HMSP	Handjaya Mandala Sampoerna Tbk
45	ICBP	PT Indofood CBP Sukses Indonesia Tbk
46	IGAR	Champion Pasific Indonesia Tbk
47	IKAI	Inti Keramik Alam Asri Industri Tbk
48	IMAS	Indomobil Sukses Internasional Tbk
49	INAF	PT Indofarma (Persero) Tbk
50	INAI	Indal Aluminium Industry Tbk
51	INCI	Intan Wijaya International Tbk
52	INDF	PT Indofood Sukses Makmur Tbk
53	INDR	Indo Rama Synthetic Tbk
54	INDS	Indospring Tbk
55	INKP	Indah Kiat Pulp & Paper Tbk
56	INRU	Toba Pulp Lestari Tbk
57	INTP	Indocement Tunggul Prakasa Tbk
58	IPOL	Indopoly Swakarsa Industry Tbk
59	ISSP	Steel Pipe Industry of Indonesia Tbk
60	JECC	Jembo Cable Company Tbk

NO	KODE SAHAM	NAMA EMITEN
61	JKSW	Jakarta Kyoei Steel Work LTD Tbk
62	JPFA	Japfa Comfeed Indonesia Tbk
63	JPRS	Jaya Pari Steel Tbk
64	KAEF	PT Kimia Farma (Persero) Tbk
65	KBLI	KMI Wire and Cable Tbk
66	KBLM	Kabelindo Murni Tbk
67	KBRI	Kertas Basuki Rachmat Tbk
68	KDSI	Kedawung Setia Industrial Tbk
69	KIAS	Keramika Indonesia Assosiasi Tbk
70	KICI	PT Kedaung Indah Can Tbk
71	KLBF	PT Kalbe Farma Tbk
72	KRAS	Krakatau Steel Tbk
73	LION	Lion Metal Works Tbk
74	LMPI	PT Langgeng Makmur Industry Tbk
75	LMSH	Lionmesh Prima Tbk
76	LPIN	Multi Prima Sejahtera Tbk
77	MAIN	Malindo Feedmill Tbk
78	MASA	Multistrada Arah Sarana
79	MBTO	PT Martina Berto Tbk
80	MERK	PT Merck Tbk

NO	KODE SAHAM	NAMA EMITEN
81	MLBI	PT Multi Bintang Indonesia Tbk
82	MLIA	Mulia Industrindo Tbk
83	MRAT	PT Mustika Ratu Tbk
84	MYOR	PT Mayora Indah Tbk
85	MYTX	Apac Citra Centertex Tbk
86	NIKL	Pelat Timah Nusantara Tbk
87	NIPS	Nipress Tbk
88	PBRX	Pan Brothers Tbk
89	PICO	Pelangi Indah canindo Tbk
90	POLY	Asia Pasific Fibers Tbk
91	PRAS	Prima Alloy Steel Universal Tbk
92	PTSN	Sat Nusa Persada Tbk
93	PYFA	PT Pyridam Farma Tbk
94	RMBA	Bentoel International Investama Tbk
95	ROTI	PT Nippon Indosari Corporindo
96	SCCO	Supreme Cable Manufacturing and Commerce Tbk
97	SCPI	PT Schering Plough Indonesia Tbk
98	SIAP	Sekawan Intipratama Tbk
99	SIMA	Siwani Makmur Tbk
100	SIPD	Siearad Procedure Tbk

NO	KODE SAHAM	NAMA EMITEN
101	SKBM	PT Sekar Bumi Tbk
102	SKLT	PT Sekar Laut Tbk
103	SMCB	Holcim indonesia Tbk
104	SMGR	Semen Indonesia (Persero) Tbk
105	SMSM	Selamat Sempurna Tbk
106	SPMA	Suparma Tbk
107	SQBB	PT Taisho Pharmateuical Indonesia Tbk
108	SRSN	Indo Acitama Tbk
109	SSTM	Sunson Textile Manufacturer Tbk
110	STAR	Star Petrochem Tbk
111	STTP	PT Siantar Top Tbk
112	SULI	Sumalindo Lestari Jaya Tbk
113	TBMS	Tembaga Mulia Semanan Tbk
114	TCID	PT Mandom Indonesia Tbk
115	TFCO	Tifico Fiber Indonesia Tbk
116	TIRT	Tirta Mahakam Resources Tbk
117	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
118	TOTO	Surya Toto Indonesia Tbk
119	TPIA	Chandra Asri Petrochemical
120	TRIS	Trisula International Tbk

NO	KODE SAHAM	NAMA EMITEN
121	TRST	Trias sentosa Tbk
122	TSPC	PT Tempo Scan Pasific Tbk
123	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk
124	UNIC	Unggul Indah Cahaya Tbk
125	UNIT	Nusantara Inti Corpora Tbk
126	UNTX	Unitex Tbk
127	UNVR	PT Unilever Indonesia Tbk
128	VOKS	Voksel Electric Tbk
129	WIIM	Wismilak Inti Makmur Tbk
130	YPAS	Yana Prima Hasta Persada Tbk

131	SRIL	Sri Rejeki Isman Tbk	TIDAK MASUK SAMPLE - IPO 2013
132	SOBI	Sorini Agro Asia Corporindo Tbk	tidak masuk sample karena tahun berakhirnya laporan keuangan bukan 31 Desember 2013
133	SMBR	Semen Baturaja (Persero) Tbk	TIDAK MASUK SAMPLE - IPO 2013
134	SIDO	PT Industri Jamu & Farmasi Sido Muncul Tbk	TIDAK MASUK SAMPLE - IPO 2013
135	RICY	Ricky Putra Globalindo Tbk	tidak masuk sample karena tidak ada laporan auditnya
136	KRAH	Grand Kartech Tbk	TIDAK MASUK SAMPLE - IPO 2013

NO	KODE SAHAM	TOTAL PENDAPATAN (TOTREV)	TOTAL PENDAPATAN DALAM RUPIAH (1 US\$ = Rp12,189)	X1 (¹⁰ LOG TOTREV)
1	ADES	Rp502,524,000,000	502524000000	12
2	ADMG	\$505,319,535	6159339812115	13
3	AISA	Rp4,056,735,000,000	4056735000000	13
4	AKKU	Rp6,319,113,328	6319113328	10
5	AKPI	Rp1,663,385,190,000	1663385190000	12
6	ALDO	Rp399,345,658,763	399345658763	12
7	ALKA	Rp1,099,620,270,000	1099620270000	12
8	ALMI	Rp2,871,313,447,075	2871313447075	12
9	ALTO	Rp487,200,477,334	487200477334	12
10	AMFG	Rp3,216,480,000,000	3216480000000	13
11	APLI	Rp281,551,386,863	281551386863	11
12	ARGO	Rp1,327,175,078,000	1327175078000	12
13	ARNA	Rp1,417,640,229,330	1417640229330	12
14	ASII	Rp193,880,000,000,000	193880000000000	14
15	AUTO	Rp10,701,988,000,000	10701988000000	13
16	BAJA	Rp1,052,131,125,561	1052131125561	12
17	BATA	Rp902,459,209,000	902459209000	12
18	BIMA	Rp279,150,207,182	279150207182	11
19	BRAM	\$200,167,829	2439845667681	12
20	BRNA	Rp960,999,965,000	960999965000	12
21	BRPT	\$2,518,996,000	30704042244000	13
22	BTON	Rp113,547,870,414	113547870414	11
23	BUDI	Rp2,568,954,000,000	2568954000000	12
24	CEKA	Rp2,531,881,182,546	2531881182546	12
25	CNTX	\$31,193,122	380212964058	12
26	CPIN	Rp25,662,992,000,000	25662992000000	13
27	CTBN	\$244,169,861	2976186435729	12
28	DAJK	Rp513,122,156,000	513122156000	12
29	DAVO	Rp596,297,370,300	596297370300	12
30	DLTA	Rp2,001,358,536,000	2001358536000	12
31	DPNS	Rp133,333,196,189	133333196189	11
32	DVLA	Rp1,101,684,170,000	1101684170000	12
33	EKAD	Rp418,668,758,096	418668758096	12

34	ERTX	\$56,984,140	694579682460	12
35	ESTI	\$49,271,615	600571715235	12
36	ETWA	Rp1,206,066,005,447	1206066005447	12
37	FASW	Rp4,960,825,518,081	4960825518081	13
38	FPNI	\$586,375,000	7147324875000	13
39	GDST	Rp1,410,117,393,010	1410117393010	12
40	GDYR	\$184,379,700	2247404163300	12
41	GGRM	Rp55,463,954,000,000.00	55463954000000	14
42	GJTL	Rp12,352,917,000,000	12352917000000	13
43	HDTX	Rp1,057,343,006,058	1057343006058	12
44	HMSP	Rp75,025,207,000,000	75025207000000	14
45	ICBP	Rp25,094,681,000,000	25094681000000	13
46	IGAR	Rp643,403,327,263	643403327263	12
47	IKAI	Rp211,523,292,543	211523292543	11
48	IMAS	Rp20,094,736,395,135	20094736395135	13
49	INAF	Rp1,337,498,191,710	1337498191710	12
50	INAI	Rp640,702,671,875	640702671875	12
51	INCI	Rp81,244,267,131	81244267131	11
52	INDF	Rp57,731,998,000,000	57731998000000	14
53	INDR	Rp758,439,121	758439121	9
54	INDS	Rp1,702,447,098,851	1702447098851	12
55	INKP	\$2,651,473,000	32318804397000	14
56	INRU	\$91,552,000	1115927328000	12
57	INTP	Rp18,691,286,000,000	18691286000000	13
58	IPOL	\$233,483,218.00	2845926944202	12
59	ISSP	Rp3,534,018,000,000	3534018000000	13
60	JECC	Rp1,490,073,098,000	1490073098000	12
61	JKSW	Rp91,708,035,390	91708035390	11
62	JPFA	Rp21,412,085,000,000	21412085000000	13
63	JPRS	Rp195,247,201,170	195247201170	11
64	KAEF	Rp4,348,073,988,385	4348073988385	13
65	KBLI	Rp2,572,350,076,614	2572350076614	12
66	KBLM	Rp1,032,787,438,869	1032787438869	12
67	KBRI	Rp11,868,785,724	11868785724	10
68	KDSI	Rp1,386,314,584,485	1386314584486	12
69	KIAS	Rp910,845,835,792	910845835792	12
70	KICI	Rp99,029,696,717	99029696717	11
71	KLBF	Rp16,002,131,057,048	16002131057048	13

72	KRAS	\$2,084,448,000	25407336672000	13
73	LION	Rp333,674,349,966	333674349966	12
74	LMPI	Rp676,111,070,762	676111070762	12
75	LMSH	Rp256,210,760,822	256210760822	11
76	LPIN	Rp77,231,127,337	77231127337	11
77	MAIN	Rp4,193,082,465,000	4193082465000	13
78	MASA	\$323,891,487	3947913335043	13
79	MBTO	Rp641,284,586,295	641284586295	12
80	MERK	Rp1,193,952,302,000	1193952302000	12
81	MLBI	Rp3,561,989,000,000	3561989000000	13
82	MLIA	Rp5,197,009,630,000	5197009630000	13
83	MRAT	Rp358,127,545,503	358127545503	12
84	MYOR	Rp12,017,837,133,337	12017837133337	13
85	MYTX	Rp1,900,301,509,218	1900301509218	12
86	NIKL	\$172,461,000	2102127129000	12
87	NIPS	Rp911,064,069,000	911064069000	12
88	PBRX	\$339,723,836	4140893837004	13
89	PICO	Rp684,448,835,916	684448835916	12
90	POLY	\$571,747,275	6969027534975	13
91	PRAS	Rp316,174,631,298	316174631298	11
92	PTSN	\$213,478,173	2602085450697	12
93	PYFA	Rp192,555,731,180	192555731180	11
94	RMBA	Rp12,273,615,000,000	12273615000000	13
95	ROTI	Rp1,505,519,937,691	1505519937691	12
96	SCCO	Rp3,751,042,310,613	3751042310613	13
97	SCPI	Rp407,088,731,000	407088731000	12
98	SIAP	Rp245,690,436,569	245690436569	11
99	SIMA	Rp2,281,916,205	2281916205	9
100	SIPD	Rp3,854,271,748,057	3854271748057	13
101	SKBM	Rp1,296,618,257,503	1296618257503	12
102	SKLT	Rp567,048,547,543	567048547543	12
103	SMCB	Rp1,395,838,227,179	1395838227179	12
104	SMGR	Rp24,501,240,780,000	24501240780000	13
105	SMSM	Rp2,372,982,726,295	2372982726295	12
106	SPMA	Rp1,395,838,227,179	1395838227179	12
107	SQBB	Rp426,436,344,000	426436344000	12
108	SRSN	Rp392,315,526,000	392315526000	12

109	SSTM	Rp573,748,747,725	573748747725	12
110	STAR	Rp274,141,734,113	274141734113	11
111	STTP	Rp1,694,935,468,814	1694935468814	12
112	SULI	Rp177,698,000,000	177698000000	11
113	TBMS	\$634,060,327	7728561325803	13
114	TCID	Rp2,027,899,402,527	2027899402527	12
115	TFCO	\$304,797,227	3715173399903	13
116	TIRT	Rp740,839,654,535	740839654535	12
117	TKIM	\$1,222,356,000	14899297284000	13
118	TOTO	Rp1,711,306,783,682	1711306783682	12
119	TPIA	\$2,506,414,000	30550680246000	13
120	TRIS	Rp670,290,947,164	670290947164	12
121	TRST	Rp2,033,149,367,039	2033149367039	12
122	TSPC	Rp6,854,889,233,121	6854889233121	13
123	ULTJ	Rp3,460,231,249,075	3460231249075	13
124	UNIC	\$438,997,361	5350938833229	13
125	UNIT	Rp101,886,214,646	101886214646	11
126	UNTX	\$20,037,481	244236855909	11
127	UNVR	Rp30,757,435,000,000	30757435000000	13
128	VOKS	Rp2,510,817,836,680	2510817836680	12
129	WIIM	Rp1,588,022,200,150	1588022200150	12
130	YPAS	Rp439,680,589,423	439680589423	12

NO	KODE SAHAM	NAMA KAP	TERMASUK BIG 4 KAP / TIDAK	X2 (DUMMY VARIABLE - BIG 4 = 1 ; NON BIG 4 = 0)
1	ADES	Johan Malonda Mustika & Rekan (Baker Tilly International)	BUKAN	0
2	ADMG	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
3	AISA	Aryanto, Amir Jusuf, Mawar & Saptotto (RSM)	BUKAN	0
4	AKKU	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	BUKAN	0
5	AKPI	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
6	ALDO	Arsyad & Rekan	BUKAN	0
7	ALKA	Johannes Patricia Juara & Rekan (INAA Group)	BUKAN	0
8	ALMI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
9	ALTO	Jamaludin, Ardi, Sukimto & Rekan	BUKAN	0
10	AMFG	Siddharta & Widjaja (KPMG)	BIG 4	1
11	APLI	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
12	ARGO	Hendrawinata Eddy & Siddharta (KRESTON)	BUKAN	0
13	ARNA	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
14	ASII	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
15	AUTO	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
16	BAJA	Tjahjadi & Tamara (Morison International)	BUKAN	0
17	BATA	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
18	BIMA	AF.Rachman & Soetipto WS.	BUKAN	0
19	BRAM	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
20	BRNA	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
21	BRPT	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
22	BTON	Aryanto, Amir Jusuf, Mawar & Saptotto (RSM)	BUKAN	0
23	BUDI	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	BUKAN	0
24	CEKA	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
25	CNTX	Siddharta & Widjaja (KPMG)	BIG 4	1
26	CPIN	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
27	CTBN	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
28	DAJK	Hadori Sugianto & Rekan (HLB International)	BUKAN	0

29	DAVO	Doli, Bambang, Sulitiyanto, Dadang & Ali	BUKAN	0
30	DLTA	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
31	DPNS	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
32	DVLA	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
33	EKAD	Teramihardja, Pradhomo, & Chandra (Rodl & Partner)	BUKAN	0
34	ERTX	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
35	ESTI	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
36	ETWA	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwarth International)	BUKAN	0
37	FASW	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
38	FPNI	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
39	GDST	Hadori Sugianto & Rekan (HLB International)	BUKAN	0
40	GDYR	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
41	GGRM	Siddharta & Widjaja (KPMG)	BIG 4	1
42	GJTL	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
43	HDTX	Drs. Bambang Sudaryono & Rekan	BUKAN	0
44	HMSP	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
45	ICBP	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
46	IGAR	Hertanto, Sidik & Indra (TIAG)	BUKAN	0
47	IKAI	Doli, Bambang, Sulitiyanto, Dadang & Ali (BKR)	BUKAN	0
48	IMAS	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
49	INAF	Hendrawinata Eddy & Siddharta (Kreston International)	BUKAN	0
50	INAI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
51	INCI	Hananta Budianto & Rekan (UHY)	BUKAN	0
52	INDF	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
53	INDR	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
54	INDS	Tanubrata Sutanto Fahmi & Rekan (BDO International Limited)	BUKAN	0
55	INKP	Tjiendradjaja & Handoko Tomo (MAZARS)	BUKAN	0
56	INRU	Budiman, Wawan, Pamudji & Rekan (Euraudit International)	BUKAN	0
57	INTP	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1

58	IPOL	Aryanto, Amir Jusuf, Mawar & Saptotto (RSM)	BUKAN	0
59	ISSP	Aryanto, Amir Jusuf, Mawar & Saptotto (RSM)	BUKAN	0
60	JECC	Tanubrata Sutanto Fahmi & Rekan (BDO International Limited)	BUKAN	0
61	JKSW	S.Mannan, Ardiansyah & Rekan (Integra International)	BUKAN	0
62	JPFA	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	BUKAN	0
63	JPRS	Aryanto, Amir Jusuf, Mawar & Saptotto (RSM)	BUKAN	0
64	KAEF	Hendrawinata Eddy & Siddharta (Kreston International)	BUKAN	0
65	KBLI	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
66	KBLM	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
67	KBRI	Hananta Budianto & Rekan (UHY)	BUKAN	0
68	KDSI	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwath)	BUKAN	0
69	KIAS	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	BUKAN	0
70	KICI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
71	KLBF	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
72	KRAS	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
73	LION	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwath)	BUKAN	0
74	LMPI	Hadori Sugianto & Rekan (HLB International)	BUKAN	0
75	LMSH	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwath)	BUKAN	0
76	LPIN	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
77	MAIN	Anwar, Sugiharto, & Rekan (DFK)	BUKAN	0
78	MASA	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
79	MBTO	Tanubrata Sutanto Fahmi & Rekan (BDO International Limited)	BUKAN	0
80	MERK	Siddharta & Widjaja (KPMG)	BIG 4	1
81	MLBI	Siddharta & Widjaja (KPMG)	BIG 4	1
82	MLIA	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
83	MRAT	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwath)	BUKAN	0
84	MYOR	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	BUKAN	0

85	MYTX	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	BUKAN	0
86	NIKL	Siddharta & Widjaja (KPMG)	BIG 4	1
87	NIPS	Supoyo, Sutjahjo, Subyantara & Rekan	BUKAN	0
88	PBRX	Doli, Bambang, Sulistiyanto, Dadang & Ali	BUKAN	0
89	PICO	Griselda, Wisnu & Arum (Audit Alliance International Audit Firm)	BUKAN	0
90	POLY	Hendrawinata Eddy & Siddharta (Kreston International)	BUKAN	0
91	PRAS	Krisnawan, Busroni, Achsin & Alamsyah	BUKAN	0
92	PTSN	Johan Malonda Mustika & Rekan	BUKAN	0
93	PYFA	Tanubrata Sutanto Fahmi & Rekan (BDO International Limited)	BUKAN	0
94	RMBA	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
95	ROTI	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
96	SCCO	Doli, Bambang, Sulitiyanto, Dadang & Ali (BKR)	BUKAN	0
97	SCPI	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
98	SIAP	Drs. Basri Hardjokusumarto, M.Si, Ak & Rekan	BUKAN	0
99	SIMA	Budiman, Wawan, Pamudji & Rekan (Euraudit International)	BUKAN	0
100	SIPD	Tanubrata Sutanto Fahmi & Rekan (BDO International Limited)	BUKAN	0
101	SKBM	Supoyo, Sutjahjo, Subyantara & Rekan	BUKAN	0
102	SKLT	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
103	SMCB	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
104	SMGR	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
105	SMSM	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
106	SPMA	Hadori Sugiarto Adi & Rekan	BUKAN	0
107	SQBB	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
108	SRSN	Aryanto, Amir Jusuf, Mawar & Saptotto (RSM)	BUKAN	0
109	SSTM	Doli, Bambang, Sulitiyanto, Dadang & Ali (BKR)	BUKAN	0
110	STAR	Noor Salim, Nursehan & Sinahrdja	BUKAN	0
111	STTP	Hadori Sugiarto Adi & Rekan (HLB)	BUKAN	0
112	SULI	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
113	TBMS	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
114	TCID	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
115	TFCO	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1

116	TIRT	Pieter, Uways & Rekan (KS International)	BUKAN	0
117	TKIM	Tjiendradjaja & Handoko Tomo	BUKAN	0
118	TOTO	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
119	TPIA	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
120	TRIS	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	BUKAN	0
121	TRST	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
122	TSPC	Tanubrata Sutanto Fahmi & Rekan (BDO International Limited)	BUKAN	0
123	ULTJ	Tanubrata Sutanto Fahmi & Rekan (BDO International Limited)	BUKAN	0
124	UNIC	Purwantono, Suherman & Surja (Ernst & Young)	BIG 4	1
125	UNIT	Drs.Imam Syafei & Rekan	BUKAN	0
126	UNTX	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu Limited)	BIG 4	1
127	UNVR	Tanudireja, Wibisana & Rekan (PWC)	BIG 4	1
128	VOKS	Gani Sigiro & Handayani (Grant Thornton)	BUKAN	0
129	WIIM	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwarth International)	BUKAN	0
130	YPAS	Teramihardja, Pradhomo, & Chandra (Rodl & Partner)	BUKAN	0

NO	KODE SAHAM	OPINI AUDIT	X3 (DUMMY VARIABLE - WTP = 1 ; NON WTP = 0)
1	ADES	Wajar Tanpa Pengecualian	1
2	ADMG	Wajar Tanpa Pengecualian	1
3	AISA	Wajar Tanpa Pengecualian	1
4	AKKU	Wajar Tanpa Pengecualian	1
5	AKPI	Wajar Tanpa Pengecualian	1
6	ALDO	Wajar Tanpa Pengecualian	1
7	ALKA	Wajar Tanpa Pengecualian	1
8	ALMI	Wajar Tanpa Pengecualian	1
9	ALTO	Wajar Tanpa Pengecualian	1
10	AMFG	Wajar Tanpa Pengecualian	1
11	APLI	Wajar Tanpa Pengecualian	1
12	ARGO	Wajar Dengan Pengecualian	0
13	ARNA	Wajar Tanpa Pengecualian	1
14	ASII	Wajar Tanpa Pengecualian	1
15	AUTO	Wajar Tanpa Pengecualian	1
16	BAJA	Wajar Tanpa Pengecualian	1
17	BATA	Wajar Tanpa Pengecualian	1
18	BIMA	Wajar Tanpa Pengecualian	1
19	BRAM	Wajar Tanpa Pengecualian	1
20	BRNA	Wajar Tanpa Pengecualian	1
21	BRPT	Wajar Tanpa Pengecualian	1
22	BTON	Wajar Tanpa Pengecualian	1
23	BUDI	Wajar Tanpa Pengecualian	1
24	CEKA	Wajar Tanpa Pengecualian	1
25	CNTX	Wajar Tanpa Pengecualian	1
26	CPIN	Wajar Tanpa Pengecualian	1
27	CTBN	Wajar Tanpa Pengecualian	1
28	DAJK	Wajar Tanpa Pengecualian	1
29	DAVO	Wajar Dengan Pengecualian	0
30	DLTA	Wajar Tanpa Pengecualian	1
31	DPNS	Wajar Tanpa Pengecualian	1
32	DVLA	Wajar Tanpa Pengecualian	1

33	EKAD	Wajar Tanpa Pengecualian	1
34	ERTX	Wajar Tanpa Pengecualian	1
35	ESTI	Wajar Tanpa Pengecualian	1
36	ETWA	Wajar Tanpa Pengecualian	1
37	FASW	Wajar Tanpa Pengecualian	1
38	FPNI	Wajar Tanpa Pengecualian	1
39	GDST	Wajar Tanpa Pengecualian	1
40	GDYR	Wajar Tanpa Pengecualian	1
41	GGRM	Wajar Tanpa Pengecualian	1
42	GJTL	Wajar Tanpa Pengecualian	1
43	HDTX	Wajar Tanpa Pengecualian	1
44	HMSP	Wajar Tanpa Pengecualian	1
45	ICBP	Wajar Tanpa Pengecualian	1
46	IGAR	Wajar Tanpa Pengecualian	1
47	IKAI	Wajar Tanpa Pengecualian	1
48	IMAS	Wajar Tanpa Pengecualian	1
49	INAF	Wajar Tanpa Pengecualian	1
50	INAI	Wajar Tanpa Pengecualian	1
51	INCI	Wajar Tanpa Pengecualian	1
52	INDF	Wajar Tanpa Pengecualian	1
53	INDR	Wajar Tanpa Pengecualian	1
54	INDS	Wajar Tanpa Pengecualian	1
55	INKP	Wajar Tanpa Pengecualian	1
56	INRU	Wajar Tanpa Pengecualian	1
57	INTP	Wajar Tanpa Pengecualian	1
58	IPOL	Wajar Tanpa Pengecualian	1
59	ISSP	Wajar Tanpa Pengecualian	1
60	JECC	Wajar Tanpa Pengecualian	1
61	JKSW	Wajar Tanpa Pengecualian (Going Concern)	0
62	JPFA	Wajar Tanpa Pengecualian	1
63	JPRS	Wajar Tanpa Pengecualian	1
64	KAEF	Wajar Tanpa Pengecualian	1
65	KBLI	Wajar Tanpa Pengecualian	1
66	KBLM	Wajar Tanpa Pengecualian	1
67	KBRI	Wajar Tanpa Pengecualian (Going Concern)	0
68	KDSI	Wajar Tanpa Pengecualian	1

69	KIAS	Wajar Tanpa Pengecualian	1
70	KICI	Wajar Tanpa Pengecualian	1
71	KLBF	Wajar Tanpa Pengecualian	1
72	KRAS	Wajar Tanpa Pengecualian	1
73	LION	Wajar Tanpa Pengecualian	1
74	LMPI	Wajar Tanpa Pengecualian	1
75	LMSH	Wajar Tanpa Pengecualian	1
76	LPIN	Wajar Tanpa Pengecualian	1
77	MAIN	Wajar Tanpa Pengecualian	1
78	MASA	Wajar Tanpa Pengecualian	1
79	MBTO	Wajar Tanpa Pengecualian	1
80	MERK	Wajar Tanpa Pengecualian	1
81	MLBI	Wajar Tanpa Pengecualian	1
82	MLIA	Wajar Tanpa Pengecualian	1
83	MRAT	Wajar Tanpa Pengecualian	1
84	MYOR	Wajar Tanpa Pengecualian	1
85	MYTX	Wajar Tanpa Pengecualian (Going Concern)	0
86	NIKL	Wajar Tanpa Pengecualian	1
87	NIPS	Wajar Tanpa Pengecualian	1
88	PBRX	Wajar Tanpa Pengecualian	1
89	PICO	Wajar Tanpa Pengecualian	1
90	POLY	Wajar Tanpa Pengecualian	1
91	PRAS	Wajar Tanpa Pengecualian	1
92	PTSN	Wajar Tanpa Pengecualian	1
93	PYFA	Wajar Tanpa Pengecualian	1
94	RMBA	Wajar Tanpa Pengecualian	1
95	ROTI	Wajar Tanpa Pengecualian	1
96	SCCO	Wajar Tanpa Pengecualian (Dengan Penjelasan)	0
97	SCPI	Wajar Tanpa Pengecualian	1
98	SIAP	Wajar Tanpa Pengecualian	1
99	SIMA	Wajar Tanpa Pengecualian	1
100	SIPD	Wajar Tanpa Pengecualian	1
101	SKBM	Wajar Tanpa Pengecualian	1
102	SKLT	Wajar Tanpa Pengecualian	1
103	SMCB	Wajar Tanpa Pengecualian	1
104	SMGR	Wajar Tanpa Pengecualian	1

105	SMSM	Wajar Tanpa Pengecualian (Dengan Penjelasan)	0
106	SPMA	Wajar Tanpa Pengecualian	1
107	SQBB	Wajar Tanpa Pengecualian	1
108	SRSN	Wajar Tanpa Pengecualian	1
109	SSTM	Wajar Tanpa Pengecualian	1
110	STAR	Wajar Tanpa Pengecualian	1
111	STTP	Wajar Tanpa Pengecualian	1
112	SULI	Wajar Dengan Pengecualian	0
113	TBMS	Wajar Tanpa Pengecualian	1
114	TCID	Wajar Tanpa Pengecualian	1
115	TFCO	Wajar Tanpa Pengecualian	1
116	TIRT	Wajar Tanpa Pengecualian	1
117	TKIM	Wajar Tanpa Pengecualian	1
118	TOTO	Wajar Tanpa Pengecualian	1
119	TPIA	Wajar Tanpa Pengecualian	1
120	TRIS	Wajar Tanpa Pengecualian	1
121	TRST	Wajar Tanpa Pengecualian	1
122	TSPC	Wajar Tanpa Pengecualian	1
123	ULTJ	Wajar Tanpa Pengecualian	1
124	UNIC	Wajar Tanpa Pengecualian	1
125	UNIT	Wajar Tanpa Pengecualian	1
126	UNTX	Wajar Tanpa Pengecualian	1
127	UNVR	Wajar Tanpa Pengecualian	1
128	VOKS	Wajar Tanpa Pengecualian	1
129	WIIM	Wajar Tanpa Pengecualian	1
130	YPAS	Wajar Tanpa Pengecualian	1

NO	KODE SAHAM	TANGGAL BERAKHIRNYA LAPORAN KEUANGAN	TANGGAL YANG TERTERA DI LAPORAN AUDIT	AUDIT REPORT LAG (Y)
1	ADES	31 Desember 2013	14 Maret 2014	73
2	ADMG	31 Desember 2013	21 Maret 2014	80
3	AISA	31 Desember 2013	15 April 2014	105
4	AKKU	31 Desember 2013	27 Maret 2014	86
5	AKPI	31 Desember 2013	19 Maret 2014	78
6	ALDO	31 Desember 2013	18 Maret 2014	77
7	ALKA	31 Desember 2013	28 Maret 2014	87
8	ALMI	31 Desember 2013	21 Maret 2014	80
9	ALTO	31 Desember 2013	11 Juni 2014	162
10	AMFG	31 Desember 2013	27 Maret 2014	86
11	APLI	31 Desember 2013	19 Maret 2014	78
12	ARGO	31 Desember 2013	11 April 2014	101
13	ARNA	31 Desember 2013	18 Februari 2014	49
14	ASII	31 Desember 2013	26 Maret 2014	85
15	AUTO	31 Desember 2013	20 Februari 2014	51
16	BAJA	31 Desember 2013	25 Maret 2014	84
17	BATA	31 Desember 2013	24 Maret 2014	83
18	BIMA	31 Desember 2013	27 Maret 2014	86
19	BRAM	31 Desember 2013	25 Maret 2014	84
20	BRNA	31 Desember 2013	21 Maret 2014	80

21	BRPT	31 Desember 2013	26 Maret 2014	85
22	BTON	31 Desember 2013	24 Maret 2014	83
23	BUDI	31 Desember 2013	21 Maret 2014	80
24	CEKA	31 Desember 2013	07 Maret 2014	66
25	CNTX	31 Desember 2013	31 Maret 2014	90
26	CPIN	31 Desember 2013	26 Maret 2014	85
27	CTBN	31 Desember 2013	21 Maret 2014	80
28	DAJK	31 Desember 2013	23 April 2014	113
29	DAVO	31 Desember 2013	26 Maret 2014	85
30	DLTA	31 Desember 2013	27 Maret 2014	86
31	DPNS	31 Desember 2013	25 Maret 2014	84
32	DVLA	31 Desember 2013	28 Februari 2014	59
33	EKAD	31 Desember 2013	17 Maret 2014	76
34	ERTX	31 Desember 2013	17 Maret 2014	76
35	ESTI	31 Desember 2013	19 Maret 2014	78
36	ETWA	31 Desember 2013	25 Maret 2014	84
37	FASW	31 Desember 2013	03 Maret 2014	62
38	FPNI	31 Desember 2013	17 Maret 2014	76
39	GDST	31 Desember 2013	20 Maret 2014	79
40	GDYR	31 Desember 2013	25 Maret 2014	84
41	GGRM	31 Desember 2013	17 Maret 2014	76
42	GJTL	31 Desember 2013	24 Maret 2014	83

43	HDTX	31 Desember 2013	19 Maret 2014	78
44	HMSP	31 Desember 2013	27 Maret 2014	86
45	ICBP	31 Desember 2013	17 Maret 2014	76
46	IGAR	31 Desember 2013	14 Februari 2014	45
47	IKAI	31 Desember 2013	27 Maret 2014	86
48	IMAS	31 Desember 2013	14 Maret 2014	73
49	INAF	31 Desember 2013	21 Februari 2014	52
50	INAI	31 Desember 2013	21 Maret 2014	80
51	INCI	31 Desember 2013	24 Maret 2014	83
52	INDF	31 Desember 2013	17 Maret 2014	76
53	INDR	31 Desember 2013	27 Maret 2014	86
54	INDS	31 Desember 2013	26 Maret 2014	85
55	INKP	31 Desember 2013	19 Maret 2014	78
56	INRU	31 Desember 2013	18 Maret 2014	77
57	INTP	31 Desember 2013	07 Maret 2014	66
58	IPOL	31 Desember 2013	07 Maret 2014	66
59	ISSP	31 Desember 2013	02 April 2014	92
60	JECC	31 Desember 2013	21 Maret 2014	80
61	JKSW	31 Desember 2013	27 Maret 2014	86
62	JPFA	31 Desember 2013	21 Maret 2014	80
63	JPRS	31 Desember 2013	21 Maret 2014	80
64	KAEF	31 Desember 2013	19 Februari 2014	50

65	KBLI	31 Desember 2013	20 Maret 2014	79
66	KBLM	31 Desember 2013	03 Maret 2014	62
67	KBRI	31 Desember 2013	27 Maret 2014	86
68	KDSI	31 Desember 2013	25 Maret 2014	84
69	KIAS	31 Desember 2013	20 Februari 2014	51
70	KICI	31 Desember 2013	03 Maret 2014	62
71	KLBF	31 Desember 2013	11 Maret 2014	70
72	KRAS	31 Desember 2013	21 Februari 2014	52
73	LION	31 Desember 2013	26 Maret 2014	85
74	LMPI	31 Desember 2013	14 Maret 2014	73
75	LMSH	31 Desember 2013	26 Maret 2014	85
76	LPIN	31 Desember 2013	28 Maret 2014	87
77	MAIN	31 Desember 2013	24 Maret 2014	83
78	MASA	31 Desember 2013	21 Maret 2014	80
79	MBTO	31 Desember 2013	17 Maret 2014	76
80	MERK	31 Desember 2013	14 Februari 2014	45
81	MLBI	31 Desember 2013	17 Maret 2014	76
82	MLIA	31 Desember 2013	21 Maret 2014	80
83	MRAT	31 Desember 2013	24 Maret 2014	83
84	MYOR	31 Desember 2013	26 Maret 2014	85
85	MYTX	31 Desember 2013	25 Maret 2014	84
86	NIKL	31 Desember 2013	24 Februari 2014	55

87	NIPS	31 Desember 2013	27 Maret 2014	86
88	PBRX	31 Desember 2013	28 Februari 2014	59
89	PICO	31 Desember 2013	25 Maret 2014	84
90	POLY	31 Desember 2013	17 Maret 2014	76
91	PRAS	31 Desember 2013	21 Maret 2014	80
92	PTSN	31 Desember 2013	05 Maret 2014	64
93	PYFA	31 Desember 2013	10 Maret 2014	69
94	RMBA	31 Desember 2013	27 Maret 2014	86
95	ROTI	31 Desember 2013	17 Februari 2014	48
96	SCCO	31 Desember 2013	01 Maret 2014	60
97	SCPI	31 Desember 2013	01 April 2014	91
98	SIAP	31 Desember 2013	25 Februari 2014	56
99	SIMA	31 Desember 2013	26 Maret 2014	85
100	SIPD	31 Desember 2013	28 Maret 2014	87
101	SKBM	31 Desember 2013	27 Maret 2014	86
102	SKLT	31 Desember 2013	19 Maret 2014	78
103	SMCB	31 Desember 2013	17 Februari 2014	48
104	SMGR	31 Desember 2013	14 Februari 2014	45
105	SMSM	31 Desember 2013	25 Maret 2014	84
106	SPMA	31 Desember 2013	27 Maret 2014	86
107	SQBB	31 Desember 2013	19 Maret 2014	78
108	SRSN	31 Desember 2013	10 Maret 2014	69

109	SSTM	31 Desember 2013	25 Maret 2014	84
110	STAR	31 Desember 2013	20 Maret 2014	79
111	STTP	31 Desember 2013	27 Maret 2014	86
112	SULI	31 Desember 2013	24 Maret 2014	83
113	TBMS	31 Desember 2013	01 April 2014	91
114	TCID	31 Desember 2013	05 Maret 2014	64
115	TFCO	31 Desember 2013	24 Maret 2014	83
116	TIRT	31 Desember 2013	20 Maret 2014	79
117	TKIM	31 Desember 2013	20 Juni 2014	171
118	TOTO	31 Desember 2013	20 Maret 2014	79
119	TPIA	31 Desember 2013	24 Maret 2014	83
120	TRIS	31 Desember 2013	03 Maret 2014	62
121	TRST	31 Desember 2013	18 Maret 2014	77
122	TSPC	31 Desember 2013	17 Maret 2014	76
123	ULTJ	31 Desember 2013	24 Maret 2014	83
124	UNIC	31 Desember 2013	28 Februari 2014	59
125	UNIT	31 Desember 2013	20 Maret 2014	79
126	UNTX	31 Desember 2013	24 Maret 2014	83
127	UNVR	31 Desember 2013	25 Maret 2014	84
128	VOKS	31 Desember 2013	20 Maret 2014	79
129	WIIM	31 Desember 2013	14 Maret 2014	73
130	YPAS	31 Desember 2013	28 Maret 2014	87



LAMPIRAN HASIL UJI SPSS

Lampiran Tabel Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
totrev	130	7.30	14.29	11.4097	1.61424
ukuran kap	130	.00	1.00	.4077	.49331
opini audit	130	.00	1.00	.9385	.24125
audit report lag	130	45	171	78.2923	16.56111
Valid N (listwise)	130				

Lampiran Tabel 4.1 Hasil Uji Regresi

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	opini audit, totrev, Ukuran kap	.	Enter

- a. All requested variables entered.
b. Dependent Variable: audit report lag

Model Summary

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	.241 ^a	.058	.036	16.24864	.058	2.577	3	127	.057	2.007

- a. Predictors: (Constant), opini audit, totrev, Ukuran kap
b. Dependent Variable: audit report lag

Lampiran Tabel 4.2 Hasil Uji Normalitas**Tests of Normality**

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
totrev	.195	130	.000	.881	130	.000
Ukuran kap	.386	130	.000	.625	130	.000
opini audit	.540	130	.000	.237	130	.000
audit report lag	.233	130	.000	.764	130	.000

a. Lilliefors Significance Correction

Lampiran Tabel 4.3 Hasil Uji ANOVA (F)**ANOVA^b**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2041.399	3	680.466	2.577	.057 ^a
	Residual	33002.290	127	264.018		
	Total	35043.690	130			

a. Predictors: (Constant), opini audit, totrev, Ukuran kap

b. Dependent Variable: audit report lag

Lampiran Tabel 4.4 Hasil Uji T**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	98.319	12.016		8.182	.000		
	totrev	-.819	.889	-.080	-.922	.358	.998	1.002
	Ukuran kap	-6.495	2.915	-.194	-2.228	.028	.995	1.005
	opini audit	-8.326	6.328	-.114	-1.316	.191	.996	1.004

a. Dependent Variable: audit report lag

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	totrev	Ukuran kap	opini audit
1	1	3.445	1.000	.00	.00	.03	.00
	2	.505	2.612	.00	.00	.97	.01
	3	.041	9.132	.02	.13	.00	.85
	4	.009	19.944	.97	.86	.01	.14

a. Dependent Variable: audit report lag

Casewise Diagnostics^a

Case Number	Std. Residual	audit report lag
9	5.021	162.00
117	5.444	171.00

a. Dependent Variable: audit report lag

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	71.7901	90.0636	78.4341	3.99355	130
Std. Predicted Value	-1.664	2.912	.000	1.000	130
Standard Error of Predicted Value	1.90976	6.53468	2.66543	1.04429	130
Adjusted Predicted Value	71.1623	90.7936	78.4276	4.05139	130
Residual	-35.3168	88.4534	.0000	16.05710	130
Std. Residual	-2.174	5.444	.000	.988	130
Stud. Residual	-2.189	5.528	.000	1.000	130
Deleted Residual	-35.8261	91.2263	.0065	16.46066	130
Stud. Deleted Residual	-2.223	6.335	.010	1.063	130
Mahal. Distance	.776	19.710	2.977	4.002	130
Cook's Distance	.000	.240	.006	.023	130
Centered Leverage Value	.006	.154	.023	.031	130

a. Dependent Variable: audit report lag

Charts

