

SUPPLEMENTARY FILES
AUDIT OPINION AND AUDIT REPORT LAG

Nama Perusahaan Sampel Penelitian

NO	KODE SAHAM	NAMA PERUSAHAAN TERCATAT
1.	INTP	Indocement Tunggul Prakasa Tbk+B7:B68
2.	SMBR	Semen Baturaja (Persero) Tbk
3.	SMCB	Solusi Bangun Indonesia Tbk
4.	SMGR	Semen Indonesia (Persero) Tbk
5.	WSBP	Waskita Beton Precast Tbk
6.	WTON	Wijaya Karya Beton Tbk
7.	IFII	Indonesia Fireboard Industry Tbk
8.	SINI	Singaraja Putra Tbk
9.	TIRT	Trita Mahakam Resources Tbk
10.	AMFG	Asahimas Flat Glass Tbk
11.	ARNA	Arwana Citra Mulia Tbk
12.	CAKK	Cahayaputra Asa Keramik Tbk
13.	IKAI	Intikeramik Alamasri Industri Tbk
14.	KIAS	Inti Keramik Alam Industri Tbk
15.	MARK	Mark Dynamics Indonesia Tbk
16.	MLIA	Mulia Industrindo Tbk
17.	TOTO	Surya Toto Indonesia Tbk
18.	AKPI	Argha Karya Prima Industry Tbk
19.	APLI	Asiaplast Industries Tbk
20.	BRNA	Berlina Tbk
21.	ESIP	Sinergi Inti Plastindo Tbk
22.	IGAR	Champion Pasific Indonesia Tbk
23.	IMPC	Impack Pratama Industri Tbk
24.	PBID	Panca Budi Idaman Tbk
25.	SMKL	Satyamitra Kemas Lestari Tbk
26.	TALF	Tunas Alfin Tbk
27.	TRST	Trias Sentosa Tbk
28.	YPAS	Yana Prima Hasta Persada Tbk
29.	ALDO	Alkindo Naratama Tbk
30.	FASW	Fajar Surya Wisesa Tbk
31.	KDSI	Kedawung Setia Industrial Tbk
32.	SPMA	Suparma Tbk
33.	SWAT	Sriwahana Adityakarta Tbk
34.	AGII	Aneka Gas Industri Tbk
35.	DPNS	Duta Pertiwi Nusantara Tbk
36.	EKAD	Ekadharma International Tbk
37.	ETWA	Eterindo Wahanatama Tbk
38.	INCI	Intan Wijaya International Tbk
39.	MDKI	Emdeki Utama Tbk
40.	MOLI	Madusari Murni Indah Tbk
41.	SRSN	Indo Acitama Tbk

42.	ALKA	Alaskan Industrindo Tbk
43.	ALMI	Alumindo Light Metal Industry Tbk
44.	BAJA	Saranacentral Bajatama Tbk
45.	BTON	Beton Jaya Manunggal Tbk
46.	GDST	Gunawan Dianjaya Steel Tbk
47.	INAI	Indal Alumunium Industry Tbk
48.	ISSP	Steel Pipe Industry of Indonesia Tbk
49.	JKSW	Jakarta Kyoei Steel Work LTD Tbk
50.	LION	Lion Metal Works Tbk
51.	LMSH	Lionmesh Prima Tbk
52.	PURE	Trinitan Metal and Mineral Tbk
53.	CPIN	Charoen Pokphand Indonesia Tbk
54.	CPRO	Central Proteina Prima Tbk
55.	JPFA	Japfa Comfeed Indonesia Tbk
56.	MAIN	Malindo Feedmill Tbk
57.	SIPD	Siearad Produce Tbk
58.	INCF	Indo Komoditi Korpora Tbk
59.	INOV	Inocycle Technology Group Tbk
60.	KMTR	Kirana Megatara Tbk
61.	BUDI	Budi Starch & Sweetener Tbk
62.	AKKU	Alam Karya Unggul Tbk

DATA MENTAH

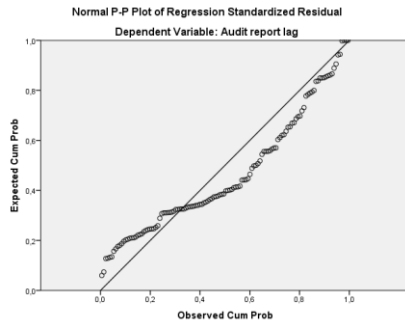
NO	NAMA PERUSAHAAN	KODE	TAHUN	OPINI AUDIT	SIZE	Log SIZE	AUDIT TENURE	SPEKIALISASI AUDITOR	ARL
				1	2		3	4	5
INDUSTRI DASAR DAN KIMIA									
1	Indocement Tunggal Prakarsa Tbk	INTP	2019	0	27707749000000	13,44	1	0	78
2	Semen Baturaja (Persero) Tbk	SMBR	2019	0	5571270204000	12,75	1	0	45
3	Solusi Bangun Indonesia Tbk	SMCB	2019	0	19567498000000	13,29	1	0	59
4	Semen Indonesia (Persero) Tbk	SMGR	2019	0	79807067000000	13,90	1	0	72
5	Waskita Beton Precast Tbk	WSBP	2019	0	16149121684330	13,21	1	0	69
6	Wijaya Karya Beton Tbk	WTON	2019	0	10337895087207	13,01	1	0	52
7	Indonesia Fibreboard Industry Tbk	IFII	2019	0	1101538734976	12,04	1	0	69
8	Singaraja Putra Tbk	SINI	2019	0	178542229812	11,25	1	0	70
9	Tirta Mahakam Resources Tbk	TIRT	2019	0	895683018081	11,95	1	0	87
10	Asahimas Flat Glass Tbk	AMFG	2019	0	8738055000000	12,94	1	0	99
11	Arwana Citramulia Tbk	ARNA	2019	0	1799137069343	12,26	1	0	34
12	Cahayaputra Asa Keramik Tbk	CAKK	2019	0	329920473799	11,52	1	0	69
13	Intikeramik Alamasri Industri Tbk	IKAI	2019	0	1357533090000	12,13	1	0	121
14	Keramika Indonesia Assosiasi Tbk	KIAS	2019	0	1231680564971	12,09	1	0	118
15	Mark Dynamics Indonesia Tbk	MARK	2019	0	441254067741	11,64	1	0	121
16	Mulia Industrindo Tbk	MLIA	2019	0	5758102626000	12,76	1	0	79
17	Surya Toto Indonesia Tbk	TOTO	2019	0	2918467252139	12,47	1	0	92
18	Argha Karya Prima Industry Tbk	AKPI	2019	0	2776775756000	12,44	1	0	139
19	Asiaplast Industries Tbk	APLI	2019	0	419264529448	11,62	1	0	129
20	Berlina Tbk	BRNA	2019	0	2263112918000	12,35	1	0	132

61	Budi Starch & Sweetener Tbk	BUDI	2019	0	2999767000000	12,48	1	0	90
62	Anugerah Kagum Karya Utama Tbk	AKKU	2019	0	936699355696	11,97	1	0	90
63	Indocement Tunggal Prakarsa Tbk	INTP	2020	0	27344672000000	13,44	2	1	77
64	Semen Baturaja (Persero) Tbk	SMBR	2020	0	5737175560000	12,76	1	0	53
65	Solusi Bangun Indonesia Tbk	SMCB	2020	0	20738125000000	13,32	2	1	49
66	Semen Indonesia (Persero) Tbk	SMGR	2020	0	78006244000000	13,89	2	1	57
67	Waskita Beton Precast Tbk	WSBP	2020	0	10557550739243	13,02	2	0	82
68	Wijaya Karya Beton Tbk	WTON	2020	0	8509017299594	12,93	2	0	49
69	Indonesia Fibreboard Industry Tbk	IFII	2020	0	1074238575525	12,03	2	0	85
70	Singaraja Putra Tbk	SINI	2020	0	153676923198	11,19	2	0	89
71	Tirta Mahakam Resources Tbk	TIRT	2020	0	394725543723	11,60	2	0	113
72	Asahimas Flat Glass Tbk	AMFG	2020	0	7961657000000	12,90	2	0	106
73	Arwana Citramulia Tbk	ARNA	2020	0	1970340289520	12,29	2	0	35
74	Cahayaputra Asa Keramik Tbk	CAKK	2020	0	354900568484	11,55	2	0	60
75	Intikeramik Alamasri Industri Tbk	IKAI	2020	0	1285201213000	12,11	1	0	147
76	Keramika Indonesia Assosiasi Tbk	KIAS	2020	0	1021382709921	12,01	2	0	105
77	Mark Dynamics Indonesia Tbk	MARK	2020	0	719726855599	11,86	1	0	89
78	Mulia Industrindo Tbk	MLIA	2020	0	5745215496000	12,76	1	0	84
79	Surya Toto Indonesia Tbk	TOTO	2020	0	3107410113178	12,49	2	0	117
80	Argha Karya Prima Industry Tbk	AKPI	2020	0	2644267716000	12,42	1	0	81
81	Asiaplast Industries Tbk	APLI	2020	0	406440895710	11,61	2	0	144
82	Berlina Tbk	BRNA	2020	0	1965718547000	12,29	2	0	140
83	Sinergi Inti Plastindo Tbk	ESIP	2020	0	77924121640	10,89	2	0	127
84	Champion Pacific Indonesia Tbk	IGAR	2020	0	665863417235	11,82	2	0	88
85	Impack Pratama Industri Tbk	IMPC	2020	0	2697100062756	12,43	1	0	97
86	Panca Budi Idaman Tbk	PBID	2020	0	2421301079000	12,38	2	0	67
87	Satyamitra Kemas Lestari Tbk	SMKL	2020	0	1672515743467	12,22	1	0	119
88	Tunas Alfin Tbk	TALF	2020	0	1474472516166	12,17	2	0	106
89	Trias Sentosa Tbk	TRST	2020	0	4223302387771	12,63	2	0	147
90	Yanaprima Hastapersada Tbk	YPAS	2020	0	275782172710	11,44	2	0	74

91	Alkindo Naratama Tbk	ALDO	2020	0	953551967212	11,98	2	0	68
92	Fajar Surya Wisesa Tbk	FASW	2020	0	11513044288721	13,06	1	0	60
93	Kedawung Setia Industrial Tbk	KDSI	2020	0	1245707000000	12,10	2	0	116
94	Suparma Tbk	SPMA	2020	0	2316065006133	12,36	2	0	81
95	Sriwahana Adityakarta Tbk	SWAT	2020	0	640935546558	11,81	2	0	141
96	Aneka Gas Industri Tbk	AGII	2020	0	7121458000000	12,85	2	0	90
97	Duta Pertiwi Nusantara Tbk	DPNS	2020	0	317310718779	11,50	2	0	90
98	Ekadharma International Tbk	EKAD	2020	0	1081979820386	12,03	1	0	85
99	Eterindo Wahanatama Tbk	ETWA	2020	0	1055671083056	12,02	2	0	230
100	Intanwijaya Internasional Tbk	INCI	2020	0	444865800672	11,65	2	0	88
101	Emdeki Utama Tbk	MDKI	2020	0	973684000000	11,99	2	0	77
102	Madusari Murni Indah Tbk	MOLI	2020	0	2279580714000	12,36	2	0	125
103	Indo Acidatama Tbk	SRSN	2020	0	906846895000	11,96	2	0	88
104	Alakasa Industrindo Tbk	ALKA	2020	0	418630902000	11,62	2	0	88
105	Alumindo Light Metal Industry Tbk	ALMI	2020	0	1725649624878	12,24	2	0	137
106	Saranacentral Bajatama Tbk	BAJA	2020	0	760425479634	11,88	2	0	95
107	Betonjaya Manunggal Tbk	BTON	2020	0	234905016318	11,37	2	0	90
108	Gunawan Dianjaya Steel Tbk	GDST	2020	0	1588136471649	12,20	2	0	84
109	Indal Aluminium Industry Tbk	INAI	2020	0	1395969637457	12,14	2	0	112
110	Steel Pipe Industry of Indonesia Tbk	ISSP	2020	0	6076604000000	12,78	2	0	78
111	Jakarta Kyoei Steel Works Tbk	JKSW	2020	0	169294099302	11,23	2	0	117
112	Lion Metal Works Tbk	LION	2020	0	647829858922	11,81	2	0	119
113	Lionmesh Prima Tbk	LMSH	2020	0	143486189959	11,16	2	0	119
114	Trinitan Metals and Minerals Tbk	PURE	2020	0	695031401327	11,84	1	0	158
115	Charoen Pokphand Indonesia Tbk	CPIN	2020	0	31159291000000	13,49	2	0	148
116	Central Proteina Prima Tbk	CPRO	2020	0	6326293000000	12,80	2	0	272
117	Japfa Comfeed Indonesia Tbk	JPFA	2020	0	25951760000000	13,41	2	0	59
118	Malindo Feedmill Tbk	MAIN	2020	0	4674206873000	12,67	2	1	90
119	Sreeya Sewu Indonesia Tbk	SIPD	2020	0	2592850000000	12,41	2	0	81
120	Indo Komoditi Korpora Tbk	INCF	2020	0	486076522777	11,69	1	0	147
121	Inocycle Technology Group Tbk	INOV	2020	0	796514753000	11,90	1	0	147
122	Kirana Megatara Tbk	KMTR	2020	0	5127760608990	12,71	2	0	56
123	Budi Starch & Sweetener Tbk	BUDI	2020	0	2963007000000	12,47	2	0	88
124	Anugerah Kagum Karya Utama Tbk	AKKU	2020	0	726551136516	11,86	2	0	176

UJI ASUMSI KLASIK

Uji Normalitas



Sumber : Data olah, 2022

Uji Multikolinieritas

Model	Collinearity statistics	
	Tolerance	VIF
1 (Constant)		
OPI	0,992	1,008
SIZE	0,890	1,124
TEN	0,962	1,040
SPES	0,867	1,153

Sumber : Data olah, 2022

Uji Heteroskedastisitas

	t	Sig.
1 (Constant)	-0.580	0,563
OPI	-0.923	0,358
SIZE	1.120	0,265
TEN	-0.069	0,945
SPES	-1,034	0,303

		t	Sig.
1	(Constant)	-0.580	0,563
	OPI	-0.923	0,358
	SIZE	1.120	0,265
	TEN	-0,069	0,945
	SPES	-1,034	0,303

Sumber : Data olah, 2022

Uji Autokorelasi

Model					Std. Error of the Estimate	Durbin- Watson
	R	R Square	Adj R Square			
1	0.222	0.049	0.017		43.801	1.964

Sumber : Data olah, 2022