

LAMPIRAN I
DAFTAR SAMPEL
PERUSAHAAN





2002

No	Perusahaan Tidak Tepat Waktu	Currat	ROI (%)	DER	Pendapat Auditor
1	Abdi Bangsa	0.55	-5.89	0.39	4
2	Argo Pantes	0.23	-6.18	5.89	3
3	Arya Duta Hotel	0.11	-8.42	3.02	3
4	Asia Intiselera	0.05	-36.06	1.75	3
5	Bakrieland Development	0.44	-9.92	3.09	4
6	Citra Marga Nusphala Persada	1.05	-30.62	2.55	3
7	Daeyu Orchid Indonesia	4.43	6.97	0.25	4
8	Gajah Tunggal	0.32	-8.16	5.46	3
9	GT. Petrochem Industries	0.30	-12.21	3.29	3
10	Hanson Utama	0.22	-15.24	-10.59	3
11	Indah Kiat Pulp and Paper	0.22	-3.26	1.55	2
12	Indonesia Prima Properti	0.71	-3.91	5.99	3
13	Japfa	0.27	-14.16	2.59	3
14	Kopitime Dot Com	0.60	-6.93	0.18	3
15	Pabrik Kertas Tjiwi Kimia	0.25	-2.33	3.38	2

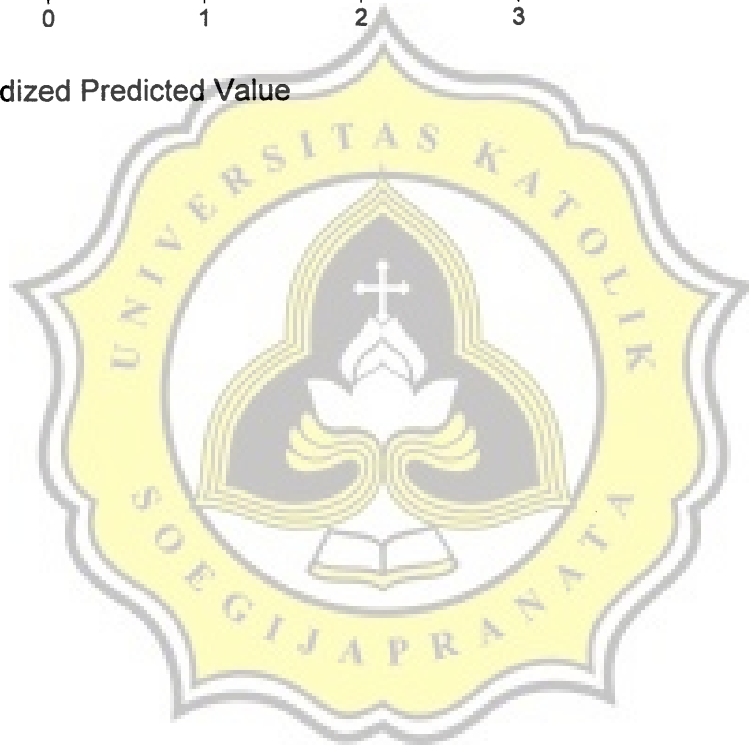
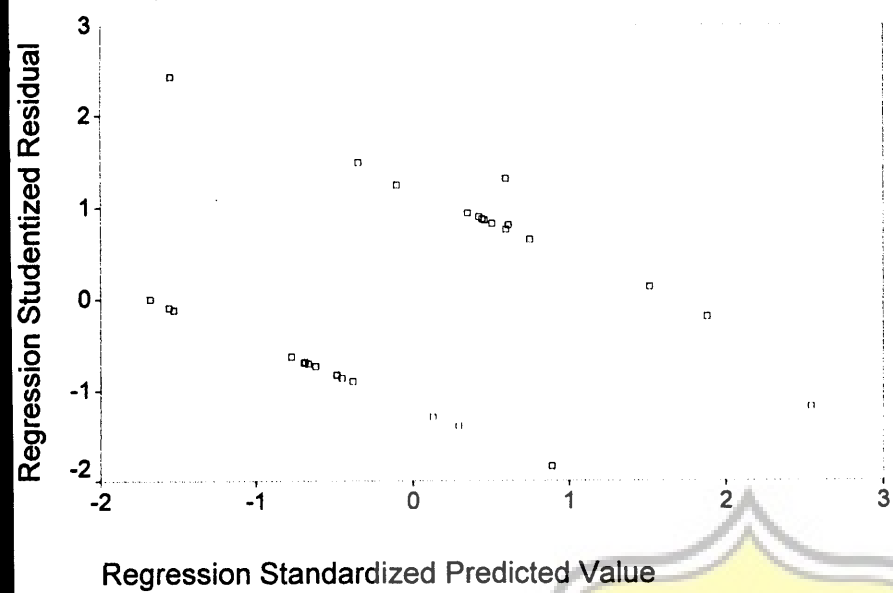
No	Perusahaan Tepat Waktu	Currat	ROI (%)	DER	Pendapat Auditor
1	Asiana Internasional. Tbk	0.31	-110.77	3.16	4
2	Panasia Filament Inti. Tbk	1.09	-6.12	8.97	3
3	Plaza Indonesia Realty. Tbk	8.77	2.77	1.38	4
4	Gudang Garam. Tbk	2.20	15.52	0.64	4
5	Lippo Karawaci. Tbk	0.83	38.65	9.08	4
6	Cipta Panel Utama	0.53	-4.58	4.00	4
7	Evershine Textile Industri. Tbk	2.78	4.06	0.89	4
8	Andi Candra A.P. Tbk	7.53	11.38	0.13	4
9	Branta Mulia. Tbk	2.91	3.93	2.80	4
10	Karwell Indonesia. Tbk	0.60	-13.24	5.68	4
11	Suparma. Tbk	0.25	-5.88	6.40	4
12	Ciputra Development. Tbk	0.24	-11.73	5.92	4
13	Charoen Pokphen Indonesia. Tbk	2.07	39.46	34.86	4
14	Indosiar Visual Mandiri. Tbk	3.01	34.68	34.86	3
15	Sriabaya Agung Industri. Tbk	0.05	-26.03	2.97	2



LAMPIRAN II
HASIL REGRESI
BERGANDA DAN UJI
ASUMSI KLASIK

Scatterplot

Dependent Variable: ketepatan waktu



Regression

Model Summary^e

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.587 ^a	.345	.240	.44	
2	.586 ^b	.343	.267	.44	
3	.543 ^c	.295	.243	.44	
4	.503 ^d	.253	.226	.45	.420

a. Predictors: (Constant), pendapat auditor, ROI, DER, Current Ratio

b. Predictors: (Constant), pendapat auditor, DER, Current Ratio

c. Predictors: (Constant), pendapat auditor, DER

d. Predictors: (Constant), pendapat auditor

e. Dependent Variable: ketepatan waktu

ANOVA^e

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.587	4	.647	3.290	.027 ^a
	Residual	4.913	25	.197		
	Total	7.500	29			
2	Regression	2.573	3	.858	4.525	.011 ^b
	Residual	4.927	26	.190		
	Total	7.500	29			
3	Regression	2.213	2	1.107	5.653	.009 ^c
	Residual	5.287	27	.196		
	Total	7.500	29			
4	Regression	1.894	1	1.894	9.459	.005 ^d
	Residual	5.606	28	.200		
	Total	7.500	29			

a. Predictors: (Constant), pendapat auditor, ROI, DER, Current Ratio

b. Predictors: (Constant), pendapat auditor, DER, Current Ratio

c. Predictors: (Constant), pendapat auditor, DER

d. Predictors: (Constant), pendapat auditor

e. Dependent Variable: ketepatan waktu

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.586	.443		-1.323	.198		
	Current Ratio	6.229E-02	.046	.261	1.351	.189	.701	1.427
	ROI	-9.517E-04	.004	-.049	-.267	.792	.769	1.300
	DER	1.939E-02	.013	.260	1.460	.157	.824	1.214
	pendapat auditor	.269	.137	.357	1.961	.061	.790	1.266
2	(Constant)	-.580	.434		-1.336	.193		
	Current Ratio	5.758E-02	.042	.242	1.377	.180	.821	1.218
	DER	1.811E-02	.012	.243	1.488	.149	.946	1.057
	pendapat auditor	.273	.134	.362	2.032	.052	.797	1.254
	(Constant)	-.752	.423		-1.778	.087		
3	DER	1.563E-02	.012	.210	1.278	.212	.967	1.034
	pendapat auditor	.350	.124	.465	2.829	.009	.967	1.034
	(Constant)	-.788	.427		-1.847	.075		
4	pendapat auditor	.379	.123	.503	3.076	.005	1.000	1.000

a. Dependent Variable: ketepatan waktu

Coefficient Correlations^a

Model		pendapat auditor	ROI	DER	Current Ratio	
1	Correlations	pendapat auditor	1.000	.097	-.243	-.423
		ROI	.097	1.000	-.359	-.383
		DER	-.243	-.359	1.000	.265
		Current Ratio	-.423	-.383	.265	1.000
	Covariances	pendapat auditor	1.885E-02	4.724E-05	-4.428E-04	-2.677E-03
	ROI	4.724E-05	1.269E-05	-1.701E-05	-6.285E-05	
	DER	-4.428E-04	-1.701E-05	1.765E-04	1.624E-04	
	Current Ratio	-2.677E-03	-6.285E-05	1.624E-04	2.126E-03	
2	Correlations	pendapat auditor	1.000	-.224	-.420	
		DER	-.224	1.000	.148	
		Current Ratio	-.420	.148	1.000	
	Covariances	pendapat auditor	1.801E-02	-3.659E-04	-2.356E-03	
	DER	-3.659E-04	1.482E-04	7.537E-05		
	Current Ratio	-2.356E-03	7.537E-05	1.750E-03		
3	Correlations	pendapat auditor	1.000	-.180		
		DER	-.180	1.000		
	Covariances	pendapat auditor	1.533E-02	-2.732E-04		
	DER	-2.732E-04	1.497E-04			
4	Correlations	pendapat auditor	1.000			
	Covariances	pendapat auditor	1.517E-02			

a. Dependent Variable: ketepatan waktu