

## DAFTAR LAMPIRAN

| Lampiran |                                                      | Hal |
|----------|------------------------------------------------------|-----|
| A.1      | Kriteria Pengambilan Sampel .....                    | 83  |
| A.2      | Daftar Sampel Penelitian .....                       | 84  |
| A.3      | Tabel Hasil Data Penelitian .....                    | 86  |
| A.3.1    | Tabel Data Perhitungan <i>Audit Report Lag</i> ..... | 93  |
| A.3.2    | Tabel Data Perhitungan Komisaris Independen .....    | 101 |
| A.3.3    | Tabel Data Perhitungan Profitabilitas .....          | 108 |
| B.1      | Hasil Analisis Statistik Deskriptif .....            | 117 |
| B.2      | Hasil Model Estimasi .....                           | 117 |
| B.2.1    | Hasil <i>Common Effect Model</i> .....               | 117 |
| B.2.2    | Hasil <i>Fixed Effect Model</i> .....                | 118 |
| B.2.3    | Hasil <i>Random Effect Model</i> .....               | 118 |
| B.3      | Uji Pemilihan Model Estimasi .....                   | 119 |
| B.3.1    | Hasil Uji Chow .....                                 | 119 |
| B.3.2    | Hasil Uji Hausman .....                              | 119 |
| B.3.3    | Hasil Uji Lagrange Multiplier .....                  | 120 |
| B.3.4    | Hasil Uji Pemilihan Model Estimasi .....             | 120 |
| B.4      | Uji Asumsi Klasik .....                              | 121 |
| B.4.1    | Hasil Uji Normalitas .....                           | 121 |
| B.4.2    | Hasil Uji Multikolinearitas .....                    | 122 |
| B.4.3    | Hasil Uji Heteroskedastisitas .....                  | 122 |
| B.4.4    | Hasil Uji Autokorelasi .....                         | 122 |

|       |                                                 |     |
|-------|-------------------------------------------------|-----|
| B.5   | Hasil Analisis Regresi Data Panel .....         | 123 |
| B.6   | Uji Hipotesis .....                             | 123 |
| B.6.1 | Hasil Uji Signifikan Individual (Uji-t) .....   | 123 |
| B.6.2 | Hasil Uji Signifikan Simultan (Uji-F) .....     | 123 |
| B.6.3 | Hasil Uji Koefisien Determinasi ( $R^2$ ) ..... | 124 |
| C.1   | Permohonan Judul Skripsi .....                  | 126 |
| C.2   | Nota Tugas .....                                | 127 |
| C.3   | Surat Keterangan Revisi Judul Skripsi .....     | 128 |
| C.4   | Surat Keterangan Telah Selesai Penelitian ..... | 129 |
| C.5   | Surat Keterangan Bebas Plagiasi .....           | 130 |
| C.6   | Daftar Riwayat Hidup .....                      | 131 |

