

LAMPIRAN

Lampiran 1. Data Input SmartPLS 3.0

Kode Saham	Tahun	FS	ROI	SA	AF	AD	AS	DER	LDER	DAR
AALI	2013	1652,11	12,72	88,69	18	56	1	45,73	9,12	31,38
DSNG	2013	1559,40	3,64	71,78	17	71	1	252,75	132,92	71,65
BISI	2013	1435,36	7,42	17,73	15	85	1	17,99	3,55	13,83
LSIP	2013	1589,18	9,64	74,93	16	51	1	25,75	8,41	20,47
SSMS	2013	2203,21	17,06	47,12	15	85	1	163,17	2,96	62
AALI	2014	1673,64	14,12	87,05	18	51	1	56,78	22,05	36,21
DSNG	2014	1578,60	9,06	66,51	18	43	1	212,84	120,7	68,03
BISI	2014	1578,60	8,83	18,28	15	86	1	15,81	3,42	13,65
LSIP	2014	1597,37	10,59	78,47	17	37	1	24,42	9,53	19,63
SSMS	2014	2211,77	18,3	42,95	16	78	1	142,61	12,86	58,78
AALI	2015	1688,41	3,21	86,92	18	51	1	83,89	53,78	45,62
DSNG	2015	1587,64	3,85	70,52	17	68	1	213,25	129,54	68,08
BISI	2015	1587,64	12,33	16,96	15	88	1	17,98	2,59	15,24
LSIP	2015	1599,58	7,04	85,66	16	40	1	20,59	12,81	17,07
SSMS	2015	2266,54	8,42	75,15	16	91	1	131,37	86,92	56,49
AALI	2016	1700,29	8,73	83,28	17	51	1	37,7	15,29	27,38
DSNG	2016	1591,76	3,08	78,58	18	54	0	202,6	130,06	66,95
BISI	2016	1591,76	13,92	15,49	15	88	1	17,09	2,48	14,58
LSIP	2016	1469,77	6,27	79,71	16	52	1	23,71	13,51	19,17
SSMS	2016	2269,22	8,26	74,91	16	88	1	107,39	69,33	51,78
AALI	2017	1703,18	8,48	82,97	18	51	1	34,52	22,06	25,66
DSNG	2017	1593,61	7,05	79,13	17	54	0	156,51	103,44	61,02
BISI	2017	1593,61	15,38	22,14	15	86	1	19,19	2,73	14,96
LSIP	2017	1609,22	7,83	77,75	16	50	1	19,97	14,85	16,65
SSMS	2017	2298,75	8,22	50,91	16	74	1	137,44	109,75	57,88
AALI	2018	1710,60	5,67	83,24	18	51	1	37,91	22,11	27,49
DSNG	2018	1627,84	3,64	79,57	18	90	0	220,83	157,39	68,83
BISI	2018	1483,26	14,61	21,59	15	91	1	19,7	2,58	16,46
LSIP	2018	1612,18	3,28	75,65	16	52	1	20,47	16,17	16,99
SSMS	2018	2314,77	1,1	45,97	18	90	1	177,6	14918	63,98

Lampiran 2. Daftar Nama Perusahaan Agroindustri

No	Kode Saham	Nama Perusahaan
1	AALI	PT Astra Agro Lestari Tbk
2	DSNG	PT Dharma Satya Nusantara
3	BISI	PT Bisi International Tbk
4	LSIP	PT PP London Sumatra Indonesia Tbk
5	SSMS	PT. Sawit Sumbermas Sarana Tbk

Lampiran 3. Ukuran Perusahaan (*Firm Size*) Perusahaan Agroindustri

Kode Saham	Firm Size (Ln Total Aktiva)						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	16.52	16.74	16.88	17	17.03	17.11	16.83
DSNG	15.59	15.79	15.88	15.92	15.94	16.28	15.82
BISI	14.35	14.44	14.58	14.7	14.78	14.83	14.57
LSIP	15.89	15.97	16	16.06	16.09	16.12	16.00
SSMS	22.03	22.12	22.67	22.69	22.99	23.15	22.50
Rerata							17.15
Tertinggi							23.15
Terendah							14.35

Lampiran 4. Data Profitabilitas (ROI) Perusahaan Agroindustri

Kode Saham	ROI (%)						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	12.72	14.12	3.21	8.73	8.48	5.67	8.82
DSNG	3.64	9.06	3.85	3.08	7.05	3.64	5.05
BISI	7.42	8.83	12.33	13.92	15.38	14.61	12.08
LSIP	9.64	10.59	7.04	6.27	7.83	3.28	7.44
SSMS	17.06	18.3	8.42	8.26	8.22	1,1	10.04
Rerata							8.69
Tertinggi							18.30
Terendah							1.10

Lampiran 5. Data Struktur Aktiva Perusahaan Agroindustri

Kode Saham	Struktur Aktiva (%)						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	88.69	87.05	86.92	83.28	82.97	83.24	85.36
DSNG	71.78	66.51	70.52	78.58	79.13	79.57	74.35
BISI	17.73	18.28	16.96	15.49	22.14	21.59	18.7
LSIP	74.93	78.47	85.66	79.71	77.75	75.65	78.7
SSMS	47.12	42.95	75.15	74.91	50.91	45.97	56.17
Rerata							62.66
Tertinggi							88.69
Terendah							15.49

Lampiran 6. Data *Audit Fee* Perusahaan Agroindustri

Kode Saham	<i>Audit Fee</i>						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	39,930,000	47,039,000	41,934,000	34,178,000	41,318,000	48,592,000	40,879,800
DSNG	33,410,000	46,471,000	39,030,000	41,046,000	30,181,000	40,479,000	38,027,600
BISI	3,354,000	4,289,000	3,592,000	4,017,000	4,714,000	4,621,000	3,993,200
LSIP	12,483,000	16,915,000	11,080,000	12,429,000	11,019,000	11,781,000	12,785,200
SSMS	4,997,000	14,299,000	12,180,000	9,942,000	13,207,000	48,096,637	10,925,000
Rerata							21,322,160
Tertinggi							47,039
Terendah							3,354

Lampiran 7. Data Ln *Audit Fee* Perusahaan Agroindustri

Kode Saham	Ln (<i>Audit Fee</i>)						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	17,50	17,67	17,55	17,35	17,54	17,70	17,52
DSNG	17,32	17,65	17,48	17,53	17,22	17,52	17,44
BISI	15,03	15,27	15,09	15,21	15,37	15,35	15,19
LSIP	16,34	16,64	16,22	16,34	16,22	16,28	16,35
SMSS	15,42	16,48	16,32	16,11	16,40	17,69	16,14
Rerata							16,53
Tertinggi							15,03
Terendah							17,69

Lampiran 8. Data *Audit Delay* Perusahaan Agroindustri

Kode Saham	<i>Audit Delay</i>						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	56	51	51	51	51	51	52
DSNG	71	43	68	54	54	90	63
BISI	85	86	88	88	86	91	87
LSIP	51	37	40	52	50	52	47
SSMS	85	78	91	88	74	90	84
Rerata							67
Tertinggi							91
Terendah							37

Lampiran 9. Data *Audit Size* Perusahaan Agroindustri

Kode Saham	<i>Audit Size</i>					
	2013	2014	2015	2016	2017	2018
AALI	1	1	1	1	1	1
DSNG	1	1	1	0	0	0
BISI	1	1	1	1	1	1
LSIP	1	1	1	1	1	1
SMSS	1	1	1	1	1	1
Jumlah sampel yang menggunakan KAP <i>Big Four</i>						27
Jumlah sampel yang menggunakan KAP <i>Non Big Four</i>						3

Lampiran 10. Data *Debt to Total Equity Ratio* (DER) Perusahaan Agroindustri

Kode Saham	DER (%)						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	45.73	56.78	83.89	37.7	34.52	37.91	49.42
DSNG	252.75	212.84	213.25	202.6	156.51	220.83	209.8
BISI	17.99	15.81	17.98	17.09	19.19	19.7	17.96
LSIP	25.75	24.42	20.59	23.71	19.97	20.47	22.49
SMSS	163.17	142.61	131.37	107.39	137.44	177.6	143.26
Rerata							88.59
Tertinggi							252.75
Terendah							15.81

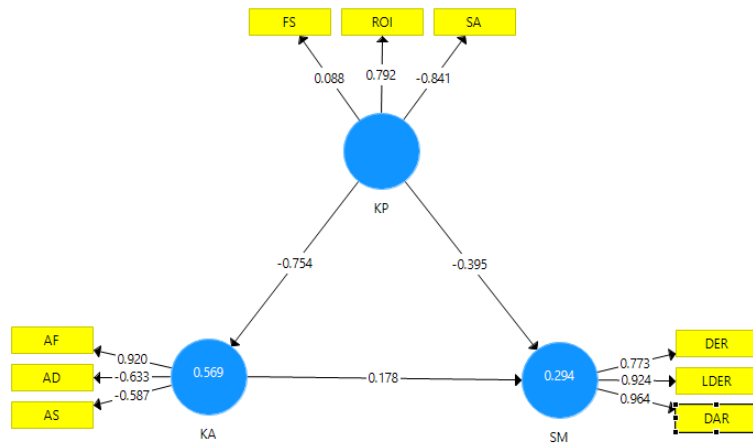
Lampiran 11. Data *Long Term Debt to Total Equity Ratio* Perusahaan Agroindustri

Kode Saham	LTDER (%)						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	9.12	22.05	53.78	15.29	22.06	22,11	20.38
DSNG	132.92	120.7	129.54	130.06	103.44	157.39	129.01
BISI	3.55	3.42	2.59	2.48	2.73	2.58	2.89
LSIP	8.41	9.53	12.81	13.51	14.85	16.17	12.55
SSMS	2.96	12.86	86.92	69.33	109.75	149.18	71.83
Rerata							47.33
Tertinggi							157.39
Terendah							2.48

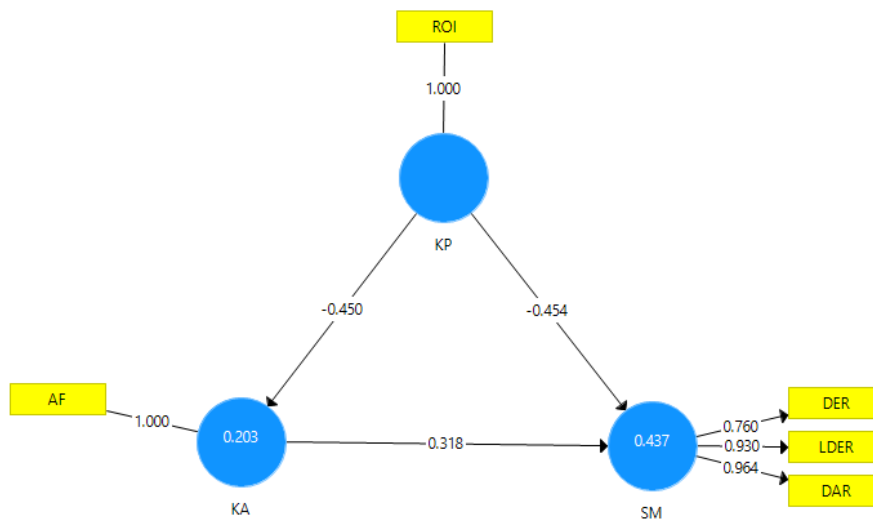
Lampiran 12. Data *Debt to Total Asset Ratio (DAR)* Perusahaan Agroindustri

Kode Saham	DAR (%)						Rata-rata (%)
	2013	2014	2015	2016	2017	2018	
AALI	31.38	36.21	45.62	27.38	25.66	27.49	32.29
DSNG	71.65	68.03	68.08	66.95	61.02	68.83	67.43
BISI	13.83	13.65	15.24	14.58	14.96	16.46	14.79
LSIP	20.47	19.63	17.07	19.17	16.65	16.99	18.33
SSMS	62	58.78	56.49	51.78	57.88	63.98	58.49
Rerata							38.27
Tertinggi							71.65
Terendah							13.65

Lampiran 13. Output smartPLS 3.0 (Model Pengukuran)



Lampiran 14. Output smartPLS 3.0 (Model Pengukuran Tahap Fit)



Lampiran 15. Output smartPLS 3.0 (Validitas dan Reabilitas Konstruk)

	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Rata-rata Varians Diekstrak (AVE)
KA	1,000	1,000	1,000	1,000
KP	1,000	1,000	1,000	1,000
SM	0,873	0,978	0,918	0,790

Lampiran 16. Output smartPLS 3.0 (Korelasi Variabel Laten)

	KA	KP	SM
KA	1,000	-0,450	0,522
KP	-0,450	1,000	-0,597
SM	0,522	-0,597	1,000

Lampiran 17. Output smartPLS 3.0 (Koefisien Jalur)

	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O/STDEV)	P Values
KA -> SM	0,318	0,317	0,133	2,396	0,017
KP -> KA	-0,450	-0,444	0,165	2,726	0,007
KP -> SM	-0,454	-0,464	0,121	3,741	0,000