

Lampiran 1: Rekapitulasi data tahun 2008-2011

**rekapitulasi data tahun 2008**

No	Kode Perusahaan	AUDE LAY	SIZE	PROFIT	KAP	OPINI	SOLVA
1	ADMF	34	3,592,024,000,000	0.284	1	1	0.4571
2	AGRO	76	2,582,431,953,000	0.0002	0	1	0.9087
3	AHAP	88	80,172,765,661	0.0032	0	0	0.4204
4	AMAG	76	437,340,237,000	0.0682	1	1	0.4927
5	ARTA	74	179,638,324,112	0.0275	0	1	0.289
6	ASBI	83	200,327,602,000	0.0298	0	0	0.5746
7	ASDM	57	257,516,336,000	0.0195	1	0	0.6007
8	ASJT	78	160,000,134,097	0.024	0	1	0.434
9	ASRM	88	315,273,868,312	0.0558	0	0	0.6421
10	BACA	70	1,703,769,269,000	0.0071	0	0	0.8867
11	BAEK	83	18,211,454,188,000	0.0144	1	1	0.9106
12	BBCA	55	245,569,856,000,000	0.0235	0	0	0.9052
13	BBKP	106	32,633,063,000,000	0.0113	1	0	0.9336
14	BBLD	63	32,633,063,000,000	0.0113	1	1	0.9336
15	BBNP	85	3,694,814,284,000	0.0077	0	1	0.908

16	BBRI	48	246,076,896,000,000	0.0242	1	1	0.9091
17	BCAP	68	1,405,989,093,609	0.0115	0	1	0.735
18	BDMN	70	107,268,363,000,000	0.0143	1	0	0.8964
19	BFIN	57	3,530,672,199,879	0.0656	0	1	0.6155
20	BMRI	54	358,438,678,000,000	0.0148	1	0	0.9148
21	BNBA	82	2,044,367,406,129	0.0135	1	1	0.7587
22	BNGA	46	103,197,574,000,000	0.0066	0	0	0.9093
23	BNII	35	65,868,290,000,000	0.0071	1	0	0.7865
24	BTPN	78	13,697,461,000,000	0.0277	1	1	0.8819
25	BVIC	78	5,625,107,568,000	0.0063	0	1	0.9061
26	CFIN	76	1,607,442,479,000	0.0702	1	1	0.2692
27	DEFI	82	42,514,788,012	-0.0013	0	1	0.0212
28	GSMF	82	1,444,601,913,000	0.01	1	1	0.6597
29	HADE	77	602,288,303,160	-0.1963	0	1	0.7731
30	INPC	82	12,845,448,797,066	0.0017	0	1	0.9284
31	KREN	70	377,545,378,222	0.0113	0	1	0.6914
32	LPPS	81	463,889,025,497	-0.0031	0	0	0.3547
33	MAYA	78	5,512,694,013,000	0.0074	0	1	0.8276
34	MCOR	57	2,094,665,000,000	0.0017	0	0	0.8749
35	MEGA	85	34,860,872,000,000	0.0144	1	1	0.9177

36	MFIN	70	2,211,603,333,820	0.0476	0	1	0.8207
37	MTFN	83	220,316,434,002	0.0029	0	1	0.9116
38	PNIN	88	6,808,761,000,000	0.0462	0	0	0.2577
39	RELI	78	328,991,400,025	0.032	0	0	0.5894
40	SMMA	89	15,537,221,000,000	0.017	0	0	0.8219
41	TRIM	90	968,116,149,000	0.0323	1	1	0.6056
42	WOMF	19	3,432,967,000,000	0.006	1	0	0.9197
43	YULE	71	56,357,378,127	0.0169	0	1	0.1296

### Rekapitulasi data tahun 2009

No	Kode Perusahaan	AUDE LAY	SIZE	PROFIT	KAP	OPINI	SOLVA
1	ADMF	31	4,329,549,000,000	0.28	1	1	0.3874
2	AGRO	55	2,981,696,009,000	0.0007	0	0	0.8833
3	AHAP	73	100,769,779,926	0.0722	0	1	0.4762
4	AMAG	68	506,324,333,000	0.0972	1	1	0.4632
5	ARTA	75	192,946,006,256	0.0349	0	1	0.3039
6	ASBI	83	186,853,913,000	0.0195	0	0	0.5144
7	ASDM	45	262,884,632,000	0.0293	1	0	0.5701
8	ASJT	73	178,337,014,691	0.0516	0	1	0.4392

9	ASRM	77	364,014,870,678	0.0606	0	0	0.6516
10	BACA	80	3,459,181,355,000	0.0065	0	1	0.8542
11	BAEK	77	21,591,830,000,000	0.0154	1	1	0.907
12	BBCA	63	282,392,324,000,000	0.0241	1	0	0.9014
13	BBKP	80	37,173,318,000,000	0.0097	1	1	0.9316
14	BBLD	41	1,370,730,188,537	0.03	1	1	0.3628
15	BBNP	83	3,896,398,568,000	0.0075	0	1	0.9052
16	BBRI	82	316,947,029,000,000	0.0231	1	1	0.914
17	BCAP	66	1,064,808,448,216	0.0065	0	1	0.6341
18	BDMN	40	98,597,953,000,000	0.0155	1	0	0.8387
19	BFIN	54	2,392,980,000,000	0.1259	0	1	0.3589
20	BMRI	52	449,774,551,000,000	0.0159	0	0	0.7989
21	BNBA	83	2,404,036,416,361	0.0117	1	1	0.8256
22	BNGA	45	107,104,274,000,000	0.0147	0	0	0.8947
23	BNII	38	60,908,414,000,000	-0.0007	1	0	0.9118
24	BTPN	52	22,272,246,000,000	0.0189	1	1	0.9085
25	BVIC	77	7,359,018,223,000	6.2835	0	1	0.9145
26	CFIN	75	1,771,266,800,000	0.0848	1	1	0.2593
27	DEFI	83	39,791,406,855	-0.0546	0	1	0.0091
28	GSMF	76	1,632,358,798,000	0.0099	0	1	0.6766

29	HADE	61	346,350,872,853	0.0242	0	1	0.5812
30	INPC	52	15,432,373,579,647	0.0027	0	1	0.9376
31	KREN	68	478,226,424,990	0.026	0	1	0.7316
32	LPPS	81	428,345,104,380	0.0679	0	0	0.3942
33	MAYA	77	7,629,928,278,000	0.0038	0	1	0.8698
34	MCOR	55	2,798,874,000,000	0.0057	0	1	0.8923
35	MEGA	81	39,684,622,000,000	0.0135	1	1	0.9142
36	MFIN	73	2,057,703,000,000	0.0525	0	1	0.7702
37	MTFN	80	219,253,219,359	0.0115	0	1	0.8643
38	PNIN	87	8,237,087,000,000	0.0486	0	0	0.2984
39	RELI	83	572,101,282,995	0.0805	0	0	0.693
40	SMMA	89	19,700,337,000,000	0.0355	0	0	0.8174
41	TRIM	78	9,383,811,661,000	0.0023	0	1	0.0614
42	WOMF	28	2,572,820,000,000	0.0236	1	1	0.8693
43	YULE	66	59,499,655,930	-0.0257	0	1	0.1632

**rekapitulasi data tahun 2010**

No	Kode Perusahaan	AUDE LAY	SIZE	PROFIT	KAP	OPINI	SOLVA
1	ADMF	31	7,599,615,000,000	0.1932	1	0	0.5007

2	AGRO	81	3,054,092,727,000	0.0046	0	0	0.9089
3	AHAP	83	126,549,735,522	0.0744	0	0	0.5375
4	AMAG	68	654,356,727,000	0.0907	1	1	0.4636
5	ARTA	72	189,495,839,577	0.0057	0	0	0.2932
6	ASBI	76	243,601,400,000	0.011	0	0	0.5968
7	ASDM	47	308,122,516,000	0.0459	1	0	0.5791
8	ASJT	73	182,571,015,455	0.0658	0	0	0.4211
9	ASRM	79	457,415,496,791	0.0533	0	0	0.6902
10	BACA	69	4,399,404,518,000	0.0053	0	0	0.8764
11	BAEK	76	21,522,321,000,000	0.0138	1	0	0.893
12	BBCA	76	324,419,069,000,000	0.0261	1	0	0.8934
13	BBKP	72	47,489,366,000,000	0.0104	1	0	0.9391
14	BBLD	79	1,582,725,831,734	0.0382	1	0	0.408
15	BBNP	59	5,282,255,159,000	0.009	0	0	0.9024
16	BBRI	87	404,285,602,000,000	0.0284	1	0	0.9093
17	BCAP	76	1,202,680,089,127	0.0751	0	0	0.6116
18	BDMN	34	118,206,573,000,000	0.0244	1	0	0.8426
19	BFIN	69	3,870,091,000,000	0.0936	0	0	0.4985
20	BMRI	88	394,480,527,000,000	0.0238	0	0	0.8678
21	BNBA	86	2,661,902,011,202	0.0106	1	0	0.8345

22	BNGA	46	143,652,852,000,000	0.0178	0	0	0.9037
23	BNII	27	75,130,433,000,000	0.0071	1	0	0.9007
24	BTPN	52	34,522,573,000,000	0.0242	0	0	0.8778
25	BVIC	87	10,304,852,773,000	0.0104	0	0	0.9279
26	CFIN	79	2,693,909,989,000	0.0745	1	0	0.4502
27	DEFI	79	39,208,546,918	0.041	0	1	0.0116
28	GSMF	74	2,137,820,817,000	0.0254	1	1	0.7291
29	HADE	55	343,188,558,650	0.0119	0	1	0.5655
30	INPC	60	17,063,094,176,282	0.0049	0	0	0.9382
31	KREN	72	812,366,817,106	0.0338	0	0	0.8105
32	LPPS	66	585,579,741,418	0.2271	0	0	0.2999
33	MAYA	79	10,102,287,636,000	0.0076	0	0	0.8532
34	MCOR	73	4,354,460,000,000	0.0065	0	0	0.8803
35	MEGA	87	51,596,960,000,000	0.0184	1	0	0.9154
36	MFIN	75	3,128,916,000,000	0.0424	0	1	0.8133
37	MTFN	87	523,486,567,070	0.0083	0	1	0.7118
38	PNIN	89	9,518,977,000,000	0.096	0	0	0.2861
39	RELI	79	775,287,885,307	0.0245	0	0	0.7137
40	SMMA	89	27,845,024,000,000	0.0459	0	0	0.8111
41	TRIM	83	856,287,616,000	0.0187	1	0	0.5733

42	WOMF	52	3,598,701,000,000	0.0383	1	0	0.8724
43	YULE	75	53,042,813,831	-0.053	0	1	0.1143

### Rekapitulasi data tahun 2011

No	Kode Perusahaan	AUDE LAY	SIZE	PROFIT	KAP	OPINI	SOLVA
1	ADMF	33	16,889,452,000,000	0.0936	1	0	0.7382
2	AGRO	87	3,481,155,340,000	0.013	1	0	0.9001
3	AHAP	80	144,971,929,380	0.0995	0	1	0.5146
4	AMAG	72	1,051,934,823,000	0.0838	1	1	0.395
5	ARTA	81	382,694,116,596	0.0682	0	0	0.2965
6	ASBI	81	245,566,009,000	0.0371	0	0	0.5801
7	ASDM	58	331,259,303,000	0.0658	1	0	0.5572
8	ASJT	86	162,570,031,406	0.075	0	1	0.5078
9	ASRM	86	609,497,396,164	0.061	0	0	0.7233
10	BACA	75	4,694,939,000,000	0.0059	0	0	0.8703
11	BAEK	72	24,156,715,000,000	0.01	1	1	0.8947
12	BBCA	86	381,908,353,000,000	0.0283	1	0	0.8881
13	BBKP	79	57,183,463,000,000	0.013	1	0	0.9235
14	BBLD	78	2,859,597,627,451	0.0354	1	1	0.6718



15	BBNP	68	6,572,646,723,000	0.0104	0	0	0.9113
16	BBRI	57	469,899,284,000,000	0.0321	1	1	0.894
17	BCAP	80	1,498,803,150,198	0.0337	0	0	0.6557
18	BDMN	37	141,934,432,000,000	0.0243	1	0	0.818
19	BFIN	60	5,304,777,000,000	0.0802	0	0	0.5539
20	BMRI	66	551,891,704,000,000	0.023	0	0	0.8179
21	BNBA	87	2,963,148,453,513	0.0144	1	0	0.8393
22	BNGA	46	166,801,130,000,000	0.019	0	0	0.8899
23	BNII	51	94,919,111,000,000	0.0071	1	0	0.9162
24	BTPN	57	46,651,141,000,000	0.03	0	0	0.8796
25	BVIC	84	11,802,562,942,000	0.0159	0	0	0.8922
26	CFIN	71	4,785,503,756,000	0.0577	1	1	0.5457
27	DEFI	80	40,880,931,232	0.0437	0	1	0.0106
28	GSMF	74	2,286,025,470,000	0.0243	1	0	0.7231
29	HADE	81	323,898,128,028	0.0204	0	0	0.5192
30	INPC	66	19,185,436,308,366	0.0052	0	0	0.9398
31	KREN	87	722,558,965,788	0.018	0	0	0.6301
32	LPPS	71	616,895,672,122	-0.006	0	0	0.0064
33	MAYA	88	12,951,201,230,000	0.0132	0	1	0.8715
34	MCOR	87	6,452,794,000,000	0.0056	0	0	0.9136

35	MEGA	71	61,909,027,000,000	0.0173	1	0	0.9212
36	MFIN	79	3,782,414,000,000	0.0477	0	0	0.8084
37	MTFN	123	643,102,118,051	-0.0199	0	0	0.788
38	PNIN	94	11,572,771,000,000	0.0928	0	0	0.3043
39	RELI	85	580,244,166,785	0.0478	0	1	0.5316
40	SMMA	89	44,964,343,000,000	0.0439	0	0	0.6756
41	TRIM	89	663,675,114,000	0.0091	1	0	0.4738
42	WOMF	50	3,906,526,000,000	0.0014	1	0	0.8882
43	YULE	66	50,358,391,027	0.0182	0	0	0.049

Lampiran 2: statistik deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	172	19	123	71.05	16.506
Ukuran Perusahaan	172	39208546918	5.51891704E14	3.95E13	9.789E13
Tingkat Profitabilitas	172	-.1963	.2840	.031051	.0470617
Solvabilitas	172	.0064	.9398	.679626	.2529245
Valid N (listwise)	172				

Lampiran 2: statistik deskriptif variabel dummy

**Ukuran KAP**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	non Big four	107	62.2	62.2	62.2
	big four	65	37.8	37.8	100.0
	Total	172	100.0	100.0	

**Opini Auditor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	non wtp	99	57.6	57.6	57.6
	wtp	73	42.4	42.4	100.0
	Total	172	100.0	100.0	

Perhitungan rata-rata *audit delay* pada ukuran KAP

No	Kode Perusahaan	AUDELAY	NON BIG FOUR	BIG FOUR
1	ADMF	34		34
2	AGRO	76	76	
3	AHAP	88	88	
4	AMAG	76		76
5	ARTA	74	74	
6	ASBI	83	83	
7	ASDM	57		57
8	ASJT	78	78	
9	ASRM	88	88	
10	BACA	70	70	
11	BAEK	83		83
12	BBCA	55	55	
13	BBKP	106		106
14	BBLD	63		63
15	BBNP	85	85	
16	BBRI	48		48
17	BCAP	68	68	
18	BDMN	70		70
19	BFIN	57	57	
20	BMRI	54		54
21	BNBA	82		82
22	BNGA	46	46	
23	BNII	35		35
24	BTPN	78		78
25	BVIC	78	78	
26	CFIN	76		76
27	DEFI	82	82	
28	GSMF	82		82

29	HADE	77	77	
30	INPC	82	82	
31	KREN	70	70	
32	LPPS	81	81	
33	MAYA	78	78	
34	MCOR	57	57	
35	MEGA	85		85
36	MFIN	70	70	
37	MTFN	83	83	
38	PNIN	88	88	
39	RELI	78	78	
40	SMMA	89	89	
41	TRIM	90		90
42	WOMF	19		19
43	YULE	71	71	
44	ADMF	31		31
45	AGRO	55	55	
46	AHAP	73	73	
47	AMAG	68		68
48	ARTA	75	75	
49	ASBI	83	83	
50	ASDM	45		45
51	ASJT	73	73	
52	ASRM	77	77	
53	BACA	80	80	
54	BAEK	77		77
55	BBCA	63		63
56	BBKP	80		80
57	BBLD	41		41
58	BBNP	83	83	
59	BBRI	82		82
60	BCAP	66	66	

61	BDMN	40		40
62	BFIN	54	54	
63	BMRI	52	52	
64	BNBA	83		83
65	BNGA	45	45	
66	BNII	38		38
67	BTPN	52		52
68	BVIC	77	77	
69	CFIN	75		75
70	DEFI	83	83	
71	GSMF	76	76	
72	HADE	61	61	
73	INPC	52	52	
74	KREN	68	68	
75	LPPS	81	81	
76	MAYA	77	77	
77	MCOR	55	55	
78	MEGA	81		81
79	MFIN	73	73	
80	MTFN	80	80	
81	PNIN	87	87	
82	RELI	83	83	
83	SMMA	89	89	
84	TRIM	78	78	
85	WOMF	28		28
86	YULE	66	66	
87	ADMF	31		31
88	AGRO	81	81	
89	AHAP	83	83	
90	AMAG	68		68
91	ARTA	72	72	
92	ASBI	76	76	

93	ASDM	47		47
94	ASJT	73	73	
95	ASRM	79	79	
96	BACA	69	69	
97	BAEK	76		76
98	BBCA	76		76
99	BBKP	72		72
100	BBLD	79		79
101	BBNP	59	59	
102	BBRI	87		87
103	BCAP	76	76	
104	BDMN	34		34
105	BFIN	69	69	
106	BMRI	88	88	
107	BNBA	86		86
108	BNGA	46	46	
109	BNII	27		27
110	BTPN	52	52	
111	BVIC	87	87	
112	CFIN	79		79
113	DEFI	79	79	
114	GSMF	74		74
115	HADE	55	55	
116	INPC	60	60	
117	KREN	72	72	
118	LPPS	66	66	
119	MAYA	79	79	
120	MCOR	73	73	
121	MEGA	87		87
122	MFIN	75	75	
123	MTFN	87	87	
124	PNIN	89	89	



125	RELI	79	79	
126	SMMA	89	89	
127	TRIM	83		83
128	WOMF	52		52
129	YULE	75	75	
130	ADMF	33		33
131	AGRO	87		87
132	AHAP	80	80	
133	AMAG	72		72
134	ARTA	81	81	
135	ASBI	81	81	
136	ASDM	58		58
137	ASJT	86	86	
138	ASRM	86	86	
139	BACA	75	75	
140	BAEK	72		72
141	BBCA	86		86
142	BBKP	79		79
143	BBLD	78		78
144	BBNP	68	68	
145	BBRI	57		57
146	BCAP	80	80	
147	BDMN	37		37
148	BFIN	60	60	
149	BMRI	66	66	
150	BNBA	87		87
151	BNGA	46	46	
152	BNII	51		51
153	BTPN	57	57	
154	BVIC	84	84	
155	CFIN	71		71
156	DEFI	80	80	

157	GSMF	74		74
158	HADE	81	81	
159	INPC	66	66	
160	KREN	87	87	
161	LPPS	71	71	
162	MAYA	88	88	
163	MCOR	87	87	
164	MEGA	71		71
165	MFIN	79	79	
166	MTFN	123	123	
167	PNIN	94	94	
168	RELI	85	85	
169	SMMA	89	89	
170	TRIM	89		89
171	WOMF	50		50
172	YULE	66	66	
<b>Rata-rata audit delay</b>			74.65	65,1

Perhitungan rata-rata *audit delay* pada opini auditor

No	Kode Perusahaan	AUDELAY	non wtp	wtp
1	ADMF	34		34
2	AGRO	76		76
3	AHAP	88	88	
4	AMAG	76		76
5	ARTA	74		74
6	ASBI	83	83	
7	ASDM	57	57	
8	ASJT	78		78
9	ASRM	88	88	
10	BACA	70	70	
11	BAEK	83	83	
12	BBCA	55	55	
13	BBKP	106	106	
14	BBLD	63		63
15	BBNP	85		85
16	BBRI	48		48
17	BCAP	68		68
18	BDMN	70	70	
19	BFIN	57		57
20	BMRI	54	54	
21	BNBA	82		82
22	BNGA	46	46	
23	BNII	35	35	
24	BTPN	78		78
25	BVIC	78		78
26	CFIN	76		76
27	DEFI	82		82
28	GSMF	82		82

29	HADE	77		77
30	INPC	82		82
31	KREN	70		70
32	LPPS	81	81	
33	MAYA	78		78
34	MCOR	57	57	
35	MEGA	85		85
36	MFIN	70		70
37	MTFN	83		83
38	PNIN	88	88	
39	RELI	78	78	
40	SMMA	89	89	
41	TRIM	90		90
42	WOMF	19	19	
43	YULE	71		71
44	ADMF	31		31
45	AGRO	55	55	
46	AHAP	73		73
47	AMAG	68		68
48	ARTA	75		75
49	ASBI	83	83	
50	ASDM	45	45	
51	ASJT	73		73
52	ASRM	77	77	
53	BACA	80		80
54	BAEK	77		77
55	BBCA	63	63	
56	BBKP	80		80
57	BBLD	41		41
58	BBNP	83		83
59	BBRI	82		82
60	BCAP	66		66

61	BDMN	40	40	
62	BFIN	54		54
63	BMRI	52	52	
64	BNBA	83		83
65	BNGA	45	45	
66	BNII	38	38	
67	BTPN	52		52
68	BVIC	77		77
69	CFIN	75		75
70	DEFI	83		83
71	GSMF	76		76
72	HADE	61		61
73	INPC	52		52
74	KREN	68		68
75	LPPS	81	81	
76	MAYA	77		77
77	MCOR	55		55
78	MEGA	81		81
79	MFIN	73		73
80	MTFN	80		80
81	PNIN	87	87	
82	RELI	83	83	
83	SMMA	89	89	
84	TRIM	78		78
85	WOMF	28		28
86	YULE	66		66
87	ADMF	31	31	
88	AGRO	81	81	
89	AHAP	83	83	
90	AMAG	68		68
91	ARTA	72	72	
92	ASBI	76	76	

93	ASDM	47	47	
94	ASJT	73	73	
95	ASRM	79	79	
96	BACA	69	69	
97	BAEK	76	76	
98	BBCA	76	76	
99	BBKP	72	72	
100	BBLD	79	79	
101	BBNP	59	59	
102	BBRI	87	87	
103	BCAP	76	76	
104	BDMN	34	34	
105	BFIN	69	69	
106	BMRI	88	88	
107	BNBA	86	86	
108	BNGA	46	46	
109	BNII	27	27	
110	BTPN	52	52	
111	BVIC	87	87	
112	CFIN	79	79	
113	DEFI	79		79
114	GSMF	74		74
115	HADE	55		55
116	INPC	60	60	
117	KREN	72	72	
118	LPPS	66	66	
119	MAYA	79	79	
120	MCOR	73	73	
121	MEGA	87	87	
122	MFIN	75		75
123	MTFN	87		87
124	PNIN	89	89	

125	RELI	79	79	
126	SMMA	89	89	
127	TRIM	83	83	
128	WOMF	52	52	
129	YULE	75		75
130	ADMF	33	33	
131	AGRO	87	87	
132	AHAP	80		80
133	AMAG	72		72
134	ARTA	81	81	
135	ASBI	81	81	
136	ASDM	58	58	
137	ASJT	86		86
138	ASRM	86	86	
139	BACA	75	75	
140	BAEK	72		72
141	BBCA	86	86	
142	BBKP	79	79	
143	BBLD	78		78
144	BBNP	68	68	
145	BBRI	57		57
146	BCAP	80	80	
147	BDMN	37	37	
148	BFIN	60	60	
149	BMRI	66	66	
150	BNBA	87	87	
151	BNGA	46	46	
152	BNII	51	51	
153	BTPN	57	57	
154	BVIC	84	84	
155	CFIN	71		71
156	DEFI	80		80

157	GSMF	74	74	
158	HADE	81	81	
159	INPC	66	66	
160	KREN	87	87	
161	LPPS	71	71	
162	MAYA	88		88
163	MCOR	87	87	
164	MEGA	71	71	
165	MFIN	79	79	
166	MTFN	123	123	
167	PNIN	94	94	
168	RELI	85		85
169	SMMA	89	89	
170	TRIM	89	89	
171	WOMF	50	50	
172	YULE	66	66	
<b>Rata-rata <i>audit delay</i></b>			70,34	72



### Lampiran 3: Uji Asumsi Klasik

#### Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		172
Normal Parameters <sup>a, b</sup>	Mean	.0000000
	Std. Deviation	15.37925132
Most Extreme Differences	Absolute	.093
	Positive	.053
	Negative	-.093
Kolmogorov-Smirnov Z		1.220
Asymp. Sig. (2-tailed)		.102

a. Test distribution is Normal.

b. Calculated from data.

## Uji Multikolonieritas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	81.474	4.238		19.223	.000		
Ukuran Perusahaan	-1.541E-14	.000	-.091	-1.178	.240	.869	1.151
Tingkat Profitabilitas	-74.155	27.191	-.211	-2.727	.007	.870	1.149
Ukuran KAP	-7.258	2.600	-.214	-2.791	.006	.891	1.122
Opini Auditor	.711	2.480	.021	.287	.775	.943	1.060
Solvabilitas	-7.467	5.354	-.114	-1.395	.165	.777	1.287

a. Dependent Variable: Audit Delay

## Uji Autokorelasi

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.368	4.269		-.320	.749
	Ukuran Perusahaan	9.577E-16	.000	.006	.074	.941
	Tingkat Profitabilitas	15.302	29.529	.043	.518	.605
	Ukuran KAP	-.112	2.583	-.004	-.043	.965
	Opini Auditor	.691	2.483	.022	.278	.781
	Solvabilitas	1.046	5.335	.017	.196	.845
	res_2	.141	.078	.141	1.820	.071

a. Dependent Variable: Unstandardized Residual

## Uji Heterokedastisitas

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.438 <sup>a</sup>	.192	.147	325.10574

a. Predictors: (Constant), x12345, x22, x44, x33, Solvabilitas, x12, Tingkat Profitabilitas, Ukuran Perusahaan, x55

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4057952.341	9	450883.593	4.266	.000 <sup>a</sup>
	Residual	1.712E7	162	105693.743		
	Total	2.118E7	171			

a. Predictors: (Constant), x12345, x22, x44, x33, Solvabilitas, x12, Tingkat Profitabilitas, Ukuran Perusahaan, x55

b. Dependent Variable: ut2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	162.655	121.220		1.342	.182
	Ukuran Perusahaan	1.607E-12	.000	.447	1.583	.115
	Tingkat Profitabilitas	-880.691	806.494	-.118	-1.092	.276
	Solvabilitas	-74.583	471.831	-.054	-.158	.875
	x12	-3.686E-27	.000	-.429	-1.607	.110
	x22	4179.774	3396.179	.122	1.231	.220
	x33	192.548	56.119	.266	3.431	.001
	x44	-130.265	54.946	-.183	-2.371	.019
	x55	191.600	434.989	.157	.440	.660
	x12345	-1.962E-11	.000	-.068	-.826	.410

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.438 <sup>a</sup>	.192	.147	325.10574

a. Dependent Variable: ut2

### Excluded Variables<sup>b</sup>

Model		Beta In	t	Sig.	Partial Correlation	Collinearity Statistics
						Tolerance
1	Ukuran KAP	. <sup>a</sup>	.	.	.	.000
	Opini Auditor	. <sup>a</sup>	.	.	.	.000

a. Predictors in the Model: (Constant), x12345, x22, x44, x33, Solvabilitas, x12, Tingkat Profitabilitas, Ukuran Perusahaan, x55

b. Dependent Variable: ut2

Lampiran 4: Analisis Regresi Berganda

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.363 <sup>a</sup>	.132	.106	15.609

a. Predictors: (Constant), Solvabilitas, Opini Auditor, Ukuran KAP, Tingkat Profitabilitas, Ukuran Perusahaan

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6144.473	5	1228.895	5.044	.000 <sup>a</sup>
	Residual	40445.154	166	243.646		
	Total	46589.628	171			

a. Predictors: (Constant), Solvabilitas, Opini Auditor, Ukuran KAP, Tingkat Profitabilitas, Ukuran Perusahaan

b. Dependent Variable: Audit Delay

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	81.474	4.238		19.223	.000
	Ukuran Perusahaan	-1.541E-14	.000	-.091	-1.178	.240
	Tingkat Profitabilitas	-74.155	27.191	-.211	-2.727	.007
	Ukuran KAP	-7.258	2.600	-.214	-2.791	.006
	Opini Auditor	.711	2.480	.021	.287	.775
	Solvabilitas	-7.467	5.354	-.114	-1.395	.165

a. Dependent Variable: Audit Delay