

## Lampiran 1. Nama Perusahaan Sampel

No	Kode	Perusahaan
1	ADES	PT Akasha Wira International Tbk
2	AISA	PT Tiga Pilar Sejahtera Food Tbk
3	AKKU	PT Alam Karya Unggul Tbk
4	ALMI	PT Alumindo Light Metal Industry Tbk
5	AMFG	PT Asahimas Flat Glass Tbk
6	APLI	PT Asiaplast Industries Tbk
7	ARGO	PT Agro Pantes Tbk
8	ARNA	PT Arwana Citramulia Tbk
9	ASII	PT Astra International Tbk
10	AUTO	PT Astra Otoparts Tbk
11	BATA	PT Sepatu Bata Tbk
12	BRNA	PT Berlina Tbk
13	BTON	PT Betonjaya Manunggal Tbk
14	BUDI	PT Budi Acid Jaya Tbk
15	DLTA	PT Delta Djakarta Tbk
16	DVLA	PT Darya-Varia Laboratoria Tbk
17	ETWA	PT. Eterindo Wahanatama Tbk

No	Kode	Perusahaan
18	FASW	PT Fajar Surya Wisesa Tbk
19	GGRM	PT Gudang Garam Tbk
20	GJTL	PT Gajah Tunggal Tbk
21	HMSP	PT Hanjaya Mandala Sampoerna Tbk
22	IGAR	PT Champion Pasific Indonesia Tbk
23	IMAS	PT Indomobil Sukses Internasional Tbk
24	INAI	PT Indal Alumunium Industry Tbk
25	INCI	PT Intanwijaya Internasional Tbk
26	INDF	PT Indofood Sukses Makmur Tbk
27	INDS	PT Indospring Tbk
28	INTP	PT Indocement Tunggal Prakarsa Tbk
29	JECC	PT Jembo Cable Company Tbk
30	JPRS	PT Jaya Pari Steel Tbk
31	KBLI	PT KMI Wire and cable Tbk
32	KBLM	PT Kabelindo Murni Tbk
33	KDSI	PT Kedawung Setia Industrial Tbk
34	KICI	PT Kedaung Indah Can Tbk
35	LION	PT Lion Metal Works Tbk

No	Kode	Perusahaan
36	LMPI	PT Langgeng Makmur Industri Tbk
37	LMSH	PT Lionmesh Prima Tbk
38	LPIN	PT Multi Prima Sejahtera Tbk
39	MRAT	PT Mustika Ratu Tbk
40	MYOR	PT Mayora Indah Tbk
41	MYRX	PT Hanson International Tbk
42	NIPS	PT NIPRESS Tbk
43	PBRX	PT Pan Brothers Tbk
44	PICO	PT Pelangi Indah Canindo Tbk
45	PYFA	PT Pyridam Farma Tbk
46	RICY	PT Ricky Putra Globalindo Tbk
47	RMBA	PT Bentoel Internasional Investama Tbk
48	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
49	SKLT	PT Sekar Laut Tbk
50	SMCB	PT Holcim Indonesia Tbk
51	SMSM	PT Selamat Sempurna Tbk
52	SPMA	PT Suparma Tbk

No	Kode	Perusahaan
53	SRSN	PT Indo Acidatama Tbk
54	TCID	PT Mandom Indonesia Tbk
55	TIRT	PT Tirta Mahakam Resources tbk
56	TOTO	PT Surya Toto Indonesia Tbk
57	TRST	PT Trias Sentosa Tbk
58	TSPC	PT Tempo Scan Pasific Tbk
59	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
60	UNVR	PT Unilever Indonesia Tbk
61	VOKS	PT Voksel Electric Tbk

## Lampiran 2. Data Audit Delay

Kode	<i>Audit Delay (AD)</i>				
	2008	2009	2010	2011	2012
ADES	88	88	88	89	88
AISA	82	82	82	83	82
AKKU	68	68	68	69	68
ALMI	48	48	48	48	48
AMFG	80	80	80	81	80
APLI	59	59	59	59	59
ARGO	84	84	84	85	84
ARNA	82	82	82	83	82
ASII	70	70	70	71	70
AUTO	63	63	63	64	63
BATA	31	31	31	31	31
BRNA	67	67	67	68	67
BTON	70	70	70	71	70
BUDI	82	82	82	83	82
DLTA	84	84	84	85	84
DVLA	84	84	84	85	84

Kode	<i>Audit Delay (AD)</i>				
	2008	2009	2010	2011	2012
ETWA	80	80	80	81	80
FASW	83	83	83	84	83
GGRM	84	84	84	85	84
GJTL	81	81	84	85	84
HMSP	73	73	73	74	73
IGAR	80	80	80	81	80
IMAS	87	87	87	88	87
INAI	76	76	76	77	76
INCI	80	80	80	81	80
INDF	87	87	87	88	87
INDS	45	45	45	45	45
INTP	74	74	74	75	74
JECC	83	83	83	84	83
JPRS	80	80	80	81	80
KBLI	63	63	63	64	63
KBLM	81	81	81	82	81
KDSI	62	62	62	63	62

Kode	<i>Audit Delay (AD)</i>				
	2008	2009	2010	2011	2012
KICI	70	70	70	71	70
LION	81	81	81	82	81
LMPI	69	69	69	70	69
LMSH	91	91	91	92	91
LPIN	83	83	83	84	83
MRAT	80	80	80	81	80
MYOR	80	80	80	81	80
MYRX	82	82	82	83	82
NIPS	77	77	77	78	77
PBRX	49	49	49	49	49
PICO	75	75	75	76	75
PYFA	89	89	89	90	89
RICY	75	75	75	76	75
RMBA	70	70	70	71	70
SCCO	84	84	84	85	84
SKLT	81	81	81	82	81
SMCB	69	69	69	70	69

Kode	<i>Audit Delay (AD)</i>				
	2008	2009	2010	2011	2012
SMSM	82	82	82	83	82
SPMA	75	75	75	76	75
SRSN	70	70	70	71	70
TCID	84	84	84	85	84
TIRT	70	70	70	71	70
TOTO	66	66	66	67	66
TRST	67	67	67	68	67
TSPC	74	74	74	75	74
ULTJ	54	54	54	54	54
UNVR	61	61	61	62	61
VOKS	87	87	87	88	87



### Lampiran 3. Data Profitabilitas

Kode	Profitabilitas				
	2008	2009	2010	2011	2012
ADES	-0.0822	0.0915	0.0976	0.0818	0.2143
AISA	0.0282	0.0241	0.0413	0.0418	0.0656
AKKU	-0.1895	-0.1743	-0.1650	-0.2800	-0.0499
ALMI	0.0028	0.0177	0.0280	0.0262	0.0081
AMFG	0.1137	0.0341	0.1395	0.1252	0.1113
APLI	-0.0175	0.0997	0.0735	0.0490	0.0126
ARGO	-0.1093	-0.0518	-0.0688	-0.1410	-0.0767
ARNA	0.0738	0.0777	0.0918	0.1154	0.1693
ASII	0.1138	0.1129	0.1500	0.1383	0.1232
AUTO	0.1422	0.1654	0.2196	0.1588	0.1212
BATA	0.3920	0.1094	0.1259	0.1096	0.1208
BRNA	0.0449	0.0399	0.0668	0.0737	0.0787
BTON	0.2953	0.1345	0.0949	0.1609	0.1699
BUDI	0.0194	0.0001	0.0272	0.0309	0.0016
DLTA	0.1199	0.1664	0.2061	0.2179	0.2864
DVLA	0.1111	0.0922	0.1307	0.1310	0.1386

Kode	Profitabilitas				
	2008	2009	2010	2011	2012
ETWA	0.1478	0.0194	0.0715	0.1175	0.0402
FASW	0.0098	0.0754	0.0630	0.0268	0.0009
GGRM	0.0781	0.1269	0.1371	0.1268	0.0980
GJTL	-0.0717	0.1020	0.0868	0.0781	0.0844
HMSP	0.2414	0.2872	0.3137	0.4165	0.3736
IGAR	0.0240	0.0778	0.1533	0.1556	0.1425
IMAS	0.0041	0.0231	0.0662	0.0839	0.0503
INAI	0.0016	-0.0273	0.0409	0.0484	0.0378
INCI	0.0196	-0.0551	-0.1534	-0.1372	0.0336
INDF	0.0261	0.0514	0.0850	0.0936	0.0821
INDS	0.0347	0.0946	0.0909	0.1057	0.3246
INTP	0.1547	0.2069	0.2101	0.1984	0.2093
JECC	0.0001	0.0270	0.0013	0.0459	0.0452
JPRS	0.1231	0.0047	0.0692	0.0861	0.0243
KBLI	0.1239	0.0422	0.0814	0.0588	0.1078
KBLM	0.0087	0.0048	0.0096	0.0296	0.0330
KDSI	0.0118	0.0191	0.0303	0.0402	0.0646

Kode	Profitabilitas				
	2008	2009	2010	2011	2012
KICI	0.0355	-0.0619	0.0379	0.0041	0.0238
LION	0.1495	0.1239	0.1271	0.1436	0.1969
LMPI	0.0046	0.0111	0.0046	0.0079	0.0029
LMSH	0.1490	0.0330	0.0940	0.1112	0.3211
LPIN	0.0260	0.0740	0.0936	0.0719	0.0964
MRAT	0.0628	0.0575	0.0655	0.0610	0.0756
MYOR	0.0671	0.1146	0.1141	0.0733	0.0895
MYRX	-0.1125	0.0155	0.0258	0.0126	0.1323
NIPS	0.0048	0.0109	0.0375	0.0399	0.0476
PBRX	-0.0433	0.0406	0.0402	0.0474	0.0712
PICO	0.0221	0.0233	0.0211	0.0219	0.0188
PYFA	0.0234	0.0378	0.0417	0.0438	0.0391
RICY	-0.0145	0.0060	0.0177	0.0190	0.0202
RMBA	0.0537	0.0051	0.0446	0.0483	-0.0466
SCCO	0.0100	0.0177	0.0527	0.0754	0.1142
SKLT	0.0212	0.0653	0.0242	0.0279	0.0319
SMCB	0.0344	0.1233	0.0812	0.0963	0.1135

Kode	Profitabilitas				
	2008	2009	2010	2011	2012
SMSM	0.0984	0.1411	0.1545	0.1819	0.1863
SPMA	0.0091	0.0188	0.0199	0.0258	0.0199
SRSN	0.1730	0.0613	0.0270	0.0664	0.0422
TCID	0.1261	0.1253	0.1261	0.1334	0.1112
TIRT	-0.1194	0.0198	-0.0172	0.0060	-0.0474
TOTO	0.0614	0.1809	0.1781	0.1633	0.1554
TRST	0.0269	0.0749	0.0674	0.0731	0.0513
TSPC	0.1081	0.1070	0.1376	0.1377	0.1389
ULTJ	0.1767	0.0353	0.0534	0.0589	0.1460
UNVR	0.3701	0.4067	0.3890	0.3973	0.4038
VOKS	0.0045	0.0433	0.0091	0.0703	0.0866

#### Lampiran 4. Data Debt

Kode	<i>Debt</i>				
	2008	2009	2010	2011	2012
ADES	0.7195	0.6174	0.6922	0.6021	0.4942
AISA	0.6155	0.5853	0.6954	0.4858	0.4557
AKKU	0.3076	0.3996	0.4579	0.4630	0.3891
ALMI	0.7337	0.6881	0.6403	0.6843	0.7170
AMFG	0.2480	0.2246	0.2233	0.2027	0.1978
APLI	0.6037	0.4853	0.2548	0.2539	0.2503
ARGO	0.8771	0.9749	0.6692	0.8349	0.8994
ARNA	0.6089	0.5766	0.5246	0.4189	0.3755
ASII	0.4974	0.4498	0.4778	0.5034	0.5073
AUTO	0.2991	0.2718	0.2654	0.3218	0.2550
BATA	0.2622	0.2382	0.2715	0.2742	0.2551
BRNA	0.5337	0.6032	0.5935	0.6048	0.5766
BTON	0.2166	0.7390	0.1851	0.2240	0.1852
BUDI	0.6185	0.5105	0.5924	0.6180	0.6892
DLTA	0.2496	0.2115	0.1626	0.1770	0.1671
DVLA	0.2036	0.2918	0.2517	0.2171	0.1884

Kode	<i>Debt</i>				
	2008	2009	2010	2011	2012
ETWA	0.0403	0.5057	0.4319	0.3943	0.5663
FASW	0.6483	0.5684	0.5972	0.6350	0.5678
GGRM	0.3553	0.3249	0.3065	0.3719	0.3649
GJTL	0.8107	0.6992	0.6540	0.6136	0.5593
HMSP	0.5010	0.4093	0.5023	0.4746	0.3532
IGAR	0.2380	0.1911	0.1561	0.1828	0.2103
IMAS	0.9140	0.8722	0.8012	0.6067	0.6633
INAI	0.8769	0.8644	0.7951	0.8051	0.7233
INCI	0.0904	0.0541	0.0413	0.1108	0.0636
INDF	0.6677	0.6163	0.4743	0.4101	0.3743
INDS	0.8815	0.7333	0.7049	0.4453	0.3241
INTP	0.2450	0.1937	0.1463	0.1332	0.1073
JECC	0.8705	0.8254	0.8244	0.7967	0.8324
JPRS	0.3245	0.2000	0.2702	0.2285	0.2536
KBLI	0.0700	0.5320	0.5111	0.3356	0.3356
KBLM	0.5095	0.3694	0.4355	0.6199	0.6522
KDSI	0.5303	0.5666	0.5418	0.5249	0.5462

Kode	<i>Debt</i>				
	2008	2009	2010	2011	2012
KICI	0.2357	0.2800	0.2560	0.2645	0.2461
LION	0.2052	0.1605	0.1447	0.1743	0.1486
LMPI	0.2985	0.2620	0.3403	0.4064	0.3456
LMSH	0.3886	0.4546	0.4017	0.4164	0.3209
LPIN	0.5482	0.3270	0.2915	0.2486	0.2294
MRAT	0.1442	0.1346	0.1264	0.1516	0.1421
MYOR	0.5634	0.5001	0.5362	0.6326	0.5082
MYRX	0.0727	0.1632	0.1880	0.1110	0.8102
NIPS	0.6206	0.5553	0.5611	0.6284	0.6271
PBRX	0.8965	0.8392	0.8111	0.5483	0.4191
PICO	0.7436	0.6986	0.6921	0.6655	0.6355
PYFA	0.2980	0.2693	0.2323	0.3019	0.2651
RICY	0.4981	0.4542	0.4489	0.4545	0.3500
RMBA	0.6117	0.5204	0.5656	0.6452	0.5954
SCCO	0.6806	0.6366	0.6298	0.6433	0.5912
SKLT	0.4992	0.4216	0.4066	0.4263	0.4293
SMCB	0.6258	0.5436	0.3460	0.3126	0.2843

Kode	<i>Debt</i>				
	2008	2009	2010	2011	2012
SMSM	0.3681	0.4229	0.4680	0.3511	0.3269
SPMA	0.5771	0.5192	0.5179	0.5157	0.5050
SRSN	0.5087	0.4721	0.3729	0.3016	0.2738
TCID	0.1039	0.1144	0.0943	0.0977	0.0885
TIRT	0.7693	0.7718	0.7689	0.8010	0.8476
TOTO	0.6478	0.4770	0.4220	0.4322	0.3843
TRST	0.5195	0.4043	0.3900	0.3878	0.3722
TSPC	0.2211	0.2437	0.2632	0.2834	0.2695
ULTJ	0.3514	0.3106	0.3516	0.3562	0.3242
UNVR	0.5224	0.5045	0.0535	0.6488	0.5735
VOKS	0.7293	0.6965	0.6573	0.6843	0.7171



## Lampiran 5. Data Ukuran Perusahaan

Kode	Ukuran Perusahaan				
	2008	2009	2010	2011	2012
ADES	19.0359	18.9989	19.5978	19.5714	19.7793
AISA	20.7401	21.1735	21.3844	22.0015	22.0759
AKKU	17.5734	17.2966	17.1612	17.2739	17.5189
ALMI	21.2159	21.1164	21.1674	21.3454	21.3554
AMFG	21.4159	21.4025	21.5873	21.7130	21.8596
APLI	19.4362	19.5272	19.6316	19.6288	19.6263
ARGO	21.2681	21.1024	21.3208	21.2597	21.3165
ARNA	20.4169	20.5281	20.5876	20.5388	20.6586
ASII	25.1145	25.2112	25.4539	25.7623	25.9288
AUTO	22.1049	22.2590	22.4435	22.6641	22.9073
BATA	19.8117	19.9981	19.9981	20.0629	20.1683
BRNA	19.8844	20.0445	20.1271	20.2832	20.4624
BTON	18.0712	18.0609	18.3134	18.5922	18.7929
BUDI	21.2532	21.1925	21.4001	21.4762	21.5560
DLTA	20.3642	20.4494	20.3788	20.3611	20.4293
DVLA	20.2733	20.4794	20.5587	20.6431	20.7953

Kode	Ukuran Perusahaan				
	2008	2009	2010	2011	2012
ETWA	22.1525	20.0993	20.0947	20.2464	20.6834
FASW	22.0366	22.0238	22.2262	22.3198	22.4422
GGRM	23.9044	24.0276	24.1489	24.3891	24.4492
GJTL	22.8881	22.9067	23.0715	23.1751	23.2781
HMSP	23.5042	23.5978	23.7449	23.6849	23.9908
IGAR	19.5384	19.5770	19.6662	19.6893	19.5596
IMAS	22.4422	22.3512	22.7976	23.2809	23.5899
INAI	20.2491	19.9691	19.7791	20.1150	20.2326
INCI	18.9825	18.8754	18.7136	18.6453	18.7004
INDF	24.4019	24.4217	24.5793	24.7046	24.8063
INDS	20.6380	20.2471	20.4627	20.8540	21.2330
INTP	23.1469	23.3093	23.4541	23.6220	23.8481
JECC	20.3278	20.1912	20.1470	20.2565	20.3793
JPRS	19.8053	19.8348	19.8348	19.8974	19.8035
KBLI	22.4644	20.0114	20.2033	20.8035	20.8731
KBLM	19.9448	19.6870	19.8149	20.2816	20.3988
KDSI	20.0011	20.1267	20.1394	20.1915	20.1621

Kode	Ukuran Perusahaan				
	2008	2009	2010	2011	2012
KICI	18.2724	18.2496	18.2692	18.2862	18.3689
LION	19.3495	19.4190	19.5322	19.7176	19.8874
LMPI	20.1436	20.1080	20.2272	20.3462	20.5189
LMSH	17.9424	18.1037	18.1748	18.4007	18.6718
LPIN	19.0247	18.7421	18.8324	18.8741	18.9646
MRAT	19.6870	19.7171	19.7723	19.8617	19.9368
MYOR	21.7959	21.9008	22.2047	22.6103	22.8398
MYRX	21.5263	20.6191	20.9881	22.8104	20.8333
NIPS	19.5994	19.6374	19.6374	19.9174	19.9306
PBRX	20.6749	20.5239	20.6037	21.1387	21.4180
PICO	20.1932	20.1120	20.1618	20.1467	20.2034
PYFA	18.4071	18.4201	18.4265	18.5865	18.7271
RICY	20.2859	20.2120	20.2344	20.2802	20.5519
RMBA	22.2174	22.3114	22.3130	22.5692	22.6599
SCCO	20.8426	20.7651	20.8696	21.0987	21.1200
SKLT	19.1188	19.0946	19.1107	19.1826	19.3360
SMCB	22.8285	22.7064	23.0686	23.1167	23.2221

Kode	Ukuran Perusahaan				
	2008	2009	2010	2011	2012
SMSM	20.6504	20.6631	20.7882	21.0068	21.0887
SPMA	21.1711	21.0828	21.1221	21.1627	21.2327
SRSN	19.7892	19.8408	19.7127	19.7049	19.8122
TCID	20.6298	20.7179	20.7694	20.8462	20.9556
TIRT	20.1563	20.2578	20.1737	20.3536	20.3371
TOTO	20.7539	20.7341	20.8109	21.0156	21.1437
TRST	21.4928	21.3765	21.4311	21.4550	21.5063
TSPC	21.8108	21.9361	22.0013	22.1703	22.2565
ULTJ	21.2650	21.2729	21.4197	21.5028	21.6074
UNVR	22.5958	22.7362	25.1893	23.0730	23.2069
VOKS	20.8761	20.9367	20.8424	21.1763	21.2528

## Lampiran 6. Data Opini Auditor

Kode	Opini Auditor				
	2008	2009	2010	2011	2012
ADES	1	1	1	1	1
AISA	1	1	1	1	1
AKKU	0	0	0	0	0
ALMI	0	0	0	0	0
AMFG	0	0	0	0	0
APLI	0	0	0	0	0
ARGO	0	0	0	0	0
ARNA	1	1	1	1	1
ASII	0	0	0	0	0
AUTO	0	0	0	0	0
BATA	0	0	0	0	0
BRNA	0	0	0	0	0
BTON	1	1	1	1	1
BUDI	1	1	1	1	1
DLTA	0	0	0	0	0
DVLA	1	1	1	1	1

Kode	Opini Auditor				
	2008	2009	2010	2011	2012
ETWA	1	1	1	1	1
FASW	0	0	0	0	0
GGRM	0	0	0	0	0
GJTL	0	0	0	0	0
HMSP	0	0	0	0	0
IGAR	0	0	0	0	0
IMAS	0	0	0	0	0
INAI	0	0	0	0	0
INCI	1	1	1	1	1
INDF	0	0	0	0	0
INDS	0	0	0	0	0
INTP	0	0	0	0	0
JECC	1	1	1	1	1
JPRS	0	0	0	0	0
KBLI	1	1	1	1	1
KBLM	1	1	1	1	1
KDSI	0	0	0	0	0

Kode	Opini Auditor				
	2008	2009	2010	2011	2012
KICI	1	1	1	1	1
LION	0	0	0	0	0
LMPI	0	0	0	0	0
LMSH	1	1	1	1	1
LPIN	0	0	0	0	0
MRAT	0	0	0	0	0
MYOR	0	0	0	0	0
MYRX	1	1	1	1	1
NIPS	0	0	0	0	0
PBRX	1	1	1	1	1
PICO	0	0	0	0	0
PYFA	0	0	0	0	0
RICY	0	0	0	0	0
RMBA	0	0	0	0	0
SCCO	1	1	1	1	1
SKLT	1	1	1	1	1
SMCB	0	0	0	0	0

Kode	Opini Auditor				
	2008	2009	2010	2011	2012
SMSM	0	0	0	0	0
SPMA	0	0	0	0	0
SRSN	0	0	0	0	0
TCID	0	0	0	0	0
TIRT	0	0	0	0	0
TOTO	0	0	0	0	0
TRST	1	1	1	1	1
TSPC	0	0	0	0	0
ULTJ	0	0	0	0	0
UNVR	0	0	0	0	0
VOKS	0	0	0	0	0



## Lampiran 7. Statistik Deskriptif

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	305	31	92	74.57	11.792
Profitabilitas	305	-.2800	.4165	.0750	.0953
Debt to Equity Ratio	305	.0403	.9749	.4481	.2146
Ukuran Perusahaan	305	17.1612	25.9288	20.8704	1.6439
Valid N (listwise)	305				

### Opini Auditor

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Non Going Concern	215	70.5	70.5	70.5
Going Concern	90	29.5	29.5	100.0
Total	305	100.0	100.0	

## Lampiran 8. Hasil Uji Statistik

### Hasil Uji Normalitas

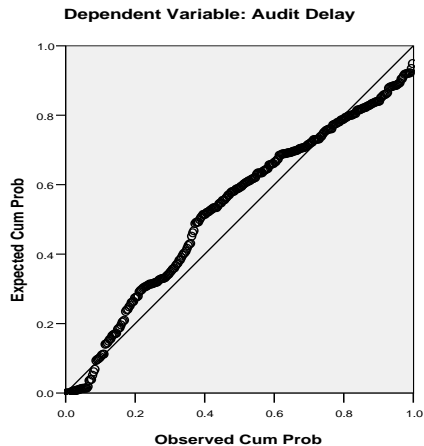
#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		305
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	11.46335483
Most Extreme Differences	Absolute	.121
	Positive	.070
	Negative	-.121
Kolmogorov-Smirnov Z		1.110
Asymp. Sig. (2-tailed)		.173

a. Test distribution is Normal.

b. Calculated from data.

#### Normal P-P Plot of Regression Standardized Residual



## Hasil Uji Multikolinieritas dengan *Tolerance* dan VIF

### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	Profitabilitas	.748	1.336
	Debt to Equity Ratio	.842	1.187
	Ukuran Perusahaan	.759	1.318
	Opini Auditor	.917	1.091

a. Dependent Variable: Audit Delay

## Hasil Uji Autokorelasi dengan Uji Durbin Watson

### Model Summary<sup>b</sup>

Model	Std. Error of the Estimate	Durbin-Watson
1	11.540	2.037

b. Dependent Variable: Audit Delay

## Hasil Uji Heteroskedastisitas dengan Uji Glejser

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.446	5.838		4.187	.000
	Profitabilitas	14.985	5.028	.194	1.981	.080
	Debt to Equity Ratio	4.657	2.105	.136	1.213	.103
	Ukuran Perusahaan	-.878	.289	-.196	-1.034	.110
	Opini Auditor	-1.921	.947	-.119	-1.028	.143

a. Dependent Variable: ABS\_RES

## Hasil Uji Statistik F

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2326.549	4	581.637	4,368	.002 <sup>a</sup>
	Residual	39948.185	300	133.161		
	Total	42274.734	304			

a. Predictors: (Constant), Opini Auditor, Debt to Equity Ratio, Ukuran Perusahaan , Profitabilitas

b. Dependent Variable: Audit Delay

## Hasil Analisis Regresi

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	60.219	9.324		6.458	.000
	Profitabilitas	19.677	8.030	.159	2.451	.015
	Debt to Equity Ratio	-4.616	3.361	-.084	-1.374	.171
	Ukuran Perusahaan	.786	.462	.110	1.701	.090
	Opini Auditor	5.055	1.513	.196	3.341	.001

a. Dependent Variable: Audit Delay

## Hasil Uji Koefisien Determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.235 <sup>a</sup>	.055	.042	11.540

a. Predictors: (Constant), Opini Auditor, Debt to Equity Ratio, Ukuran Perusahaan , Profitabilitas

b. Dependent Variable: Audit Delay