

# **LAMPIRAN**

## LAMPIRAN 1

### Output SPSS 15, 2018

### UJI KUALITAS DATA

#### 1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT_DELAY	138	75	90	84.74	3.649
PROFITABILITAS	138	-27.9170	95.88395	5.107011856	15.79338940
SOLVABILITAS	138	3.8730550	912.5071	68.709222113	95.35011783
KOMITE_AUDIT	138	0	6	3.14	.634
OPINI_AUDIT	138	0	1	.05	.220
Valid N (listwise)	138				

#### 2. Uji Asumsi Klasik

##### a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			138
Normal Parameters <sup>a,b</sup>	Mean		.0000000
	Std. Deviation		3.26999524
Most Extreme Differences	Absolute		.105
	Positive		.068
	Negative		-.105
Kolmogorov-Smirnov Z			1.233
Asymp. Sig. (2-tailed)			.096

a. Test distribution is Normal

b. Calculated from data.

**b. Uji Heteroskedastisitas**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.471	.789		3.131	.002
	PROFITABILITAS	-.007	.010	-.060	-.696	.488
	SOLVABILITAS	.002	.002	.102	1.186	.238
	KOMITE_AUDIT	.035	.247	.012	.141	.888
	OPINI_AUDIT	.709	.711	.086	.997	.321

a. Dependent Variable: ABS\_RES

**c. Uji Multikolinearitas**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	83.264	1.443		57.700	.000		
	PROFITABILITAS	-.090	.018	-.391	-5.023	.000	.994	1.006
	SOLVABILITAS	.000	.003	-.005	-.059	.953	.989	1.012
	KOMITE_AUDIT	.677	.451	.118	1.501	.136	.981	1.019
	OPINI_AUDIT	-3.570	1.300	-.215	-2.746	.007	.980	1.020

a. Dependent Variable: AUDIT\_DELAY

**d. Uji Autokorelasi**

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.444 <sup>a</sup>	.197	.173	3.319	2.039

a. Predictors: (Constant), OPINI\_AUDIT, SOLVABILITAS, PROFITABILITAS, KOMITE\_AUDIT

b. Dependent Variable: AUDIT\_DELAY

### 3. Uji Hipotesis

#### a. Uji t

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	83.264	1.443		57.700	.000
	PROFITABILITAS	-.090	.018	-.391	-5.023	.000
	SOLVABILITAS	.000	.003	-.005	-.059	.953
	KOMITE_AUDIT	.677	.451	.118	1.501	.136
	OPINI_AUDIT	-3.570	1.300	-.215	-2.746	.007

a. Dependent Variable: AUDIT\_DELAY

#### b. Uji F

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	359.686	4	89.921	8.164	.000 <sup>a</sup>
	Residual	1464.923	133	11.014		
	Total	1824.609	137			

a. Predictors: (Constant), OPINI\_AUDIT, SOLVABILITAS, PROFITABILITAS, KOMITE\_AUDIT

b. Dependent Variable: AUDIT\_DELAY

#### c. Uji R Square

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.444 <sup>a</sup>	.197	.173	3.319

a. Predictors: (Constant), OPINI\_AUDIT, SOLVABILITAS, PROFITABILITAS, KOMITE\_AUDIT

#### 4. Nilai Residual

##### a. Residual Perusahaan Perbankan

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	153.110	4	38.277	2.903	.039 <sup>a</sup>
	Residual	382.420	29	13.187		
	Total	535.529	33			

a. Predictors: (Constant), OPINI\_AUDIT, PROFITABILITAS, SOLVABILITAS, KOMITE\_AUDIT

b. Dependent Variable: AUDIT\_DELAY

##### b. Residual Perusahaan Manufaktur

**ANOVA(b)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	282.903	4	70.726	7.109	.000(a)
	Residual	945.097	95	9.948		
	Total	1228.000	99			

a Predictors: (Constant), OPINI\_AUDIT, KOMITE\_AUDIT, SOLVABILITAS, PROFITABILITAS

b Dependent Variable: AUDIT\_DELAY

##### c. Residual Perusahaan Perbankan Dan Manufaktur

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	359.686	4	89.921	8.164	.000 <sup>a</sup>
	Residual	1464.923	133	11.014		
	Total	1824.609	137			

a. Predictors: (Constant), OPIN\_AUDIT, SOLVABILITAS, PROFITABILITAS, KOMITE\_AUDIT

b. Dependent Variable: AUDIT\_DELAY

## Lampiran 2

**Tabel Daftar Perusahaan dan Hasil Perhitungan Rasio Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia tahun 2014-2016**

NO	KODE PERUSAHAAN	AUDIT DELAY	PROFITABILITAS	SOLVABILITAS	KOMITE AUDIT	OPINI AUDIT
1	AGRS	85	10.85258	8.871171	3	0
2	BABP	87	-0.57849	86.92342	3	0
3	BACA	86	0.809509	89.49719	3	0
4	BBKP	87	0.851328	91.39185	4	0
5	BCIC	87	-5.23093	5.226077	5	0
6	BMAS	84	0.521004	86.81728	4	0
7	BNBA	83	1.00531	88.32026	3	0
8	BSIM	78	0.728764	85.11674	3	0
9	BVIC	89	0.568845	86.28469	4	0
10	MAYA	84	1.186072	88.42981	3	0
11	MCOR	84	0.541486	87.50123	3	0
12	MEGA	83	0.853083	89.53321	3	0
13	NAGA	83	0.276801	76.17853	3	0
14	NOBU	87	0.273925	79.53187	4	1
15	AGRO	87	0.962303	83.83153	3	0
16	AGRS	76	92.5933	86.55327	3	0
17	BACA	83	0.746949	91.33647	3	0
18	BBMD	81	2.558792	75.94121	3	0
19	BCIC	78	-5.1277	8.833548	5	1
20	BEKS	87	-5.54967	94.79369	3	0
21	BMAS	88	0.752067	84.13143	4	0
22	BVIC	88	0.404603	86.15483	4	0
23	INPC	81	0.283822	88.98944	6	0
24	MAYA	87	1.378949	90.30339	3	0
25	MEGA	78	1.543423	83.11909	3	0
26	PNBN	79	0.856264	83.1767	4	0
27	AGRS	77	83.47393	85.89869	3	0
28	BACA	80	0.657804	90.74399	3	0
29	BBKP	89	10.38454	912.5071	4	0
30	BBMD	80	1.650965	72.81463	3	0

31	BINA	89	0.77301	79.5385	4	0
32	BSWD	87	-11.7277	74.26389	2	0
33	MAYA	80	1.348131	88.40635	3	0
34	MCOR	90	0.180936	80.45111	3	0

**Tabel Daftar Perusahaan dan Hasil Perhitungan Rasio Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2014-2016**

NO	KODE PERUSAHAAN	AUDIT DELAY	PROFITABILITAS	SOLVABILITAS	KOMITE AUDIT	OPINI AUDIT
1	ADES	89	6.167319	41.91833	3	0
2	AKRA	78	5.344562	59.69973	3	0
3	ALMI	83	0.060581	80.89561	3	0
4	AMFG	84	11.62241	21.40543	4	0
5	BIMA	89	9.612807	29.07185	3	0
6	BISI	86	8.833522	14.21769	3	0
7	BTON	84	4.383012	15.62805	3	0
8	BUDI	79	1.149625	63.07553	3	1
9	BWPT	90	11.88278	57.58999	3	0
10	CEKA	86	3.192884	58.13954	0	0
11	CPIN	87	8.284607	46.68505	5	0
12	CPRO	87	5.500855	87.02455	3	0
13	GGRM	83	9.328985	43.10155	3	0
14	GJTL	84	1.673908	65.03541	3	0
15	GZCO	90	1.577873	5.191852	3	0
16	IKAI	85	-5.11257	65.41467	3	0
17	IMAS	82	-0.28582	71.37309	4	0
18	INAI	79	2.468345	86.37718	3	0
19	INDS	90	5.592467	19.90425	3	0
20	JAWA	86	1.687716	57.03959	3	0
21	JECC	83	2.244259	83.87204	3	0
22	JKSW	86	-3.17936	237.79	3	0
23	KBRI	82	-1.34932	47.87575	3	0
24	MBTO	84	0.469512	28.91002	2	0
25	MLBI	75	35.62819	75.17775	3	0
26	MRAT	85	1.473986	24.22993	3	0



27	MTDL	86	9.818786	57.39453	3	0
28	MYOR	87	3.979655	60.40942	3	0
29	RICY	84	1.289366	66.70144	3	0
30	ROTI	80	8.800132	55.50023	3	0
31	SCCO	82	8.310284	50.82192	3	0
32	SGRO	83	6.404063	44.80683	3	0
33	SIAP	86	0.147951	4.643036	3	0
34	SKBM	85	13.64766	52.89033	3	0
35	SMSM	84	24.10594	34.46349	3	0
36	SPMA	90	2.323314	61.95994	3	0
37	SRSN	86	3.112273	30.3383	3	0
38	STAR	78	0.044968	36.82664	3	1
39	STTP	86	7.261799	52.03453	3	0
40	TIRT	84	3.229698	89.69657	3	0
41	TOTO	84	14.24582	45.40803	3	0
42	TSPC	78	10.41603	27.22905	3	0
43	ADES	88	5.027219	49.73103	3	0
44	AKPI	76	95.88395	6.158478	3	0
45	ALMI	87	-2.4492	74.1845	3	0
46	AMFG	88	7.993537	20.60879	4	0
47	BATA	87	16.28647	31.19375	4	0
48	BIMA	85	-0.26517	30.29086	3	0
49	BISI	87	12.32569	15.23646	3	0
50	BTON	84	3.453423	18.5738	3	0
51	BUDI	80	6.452022	661.5839	3	0
52	BWPT	88	-1.69171	62.12419	3	0
53	CPIN	88	6.967941	48.68227	5	0
54	CPRO	88	-13.233	78.18341	3	0
55	FASW	87	-4.41683	65.03469	3	0
56	GJTL	87	-1.78946	69.19306	3	0
57	GZCO	87	22.57234	46.21323	3	0
58	ICBP	82	11.00557	38.30374	3	0
59	IIKP	82	-4.91349	3.873055	3	0
60	IKAI	88	-27.917	82.30118	3	0
61	INAI	87	2.151135	81.97187	3	0
62	INDS	87	0.075719	24.85933	3	1
63	JAWA	87	-0.34783	61.70182	3	0
64	JECC	83	0.181431	72.92853	3	0

65	JPRS	82	-6.05335	8.480313	3	0
66	KBLI	80	7.434664	33.79546	3	0
67	KBRI	87	-10.6974	64.19792	3	0
68	MBTO	80	-2.16621	33.0846	2	0
69	MLIA	87	-2.18799	84.35096	4	0
70	MRAT	88	-0.38814	24.15337	3	0
71	MTDL	87	9.341301	55.6985	3	0
72	MYOR	81	11.02234	54.20444	3	1
73	PYFA	80	1.930025	36.71705	2	0
74	SKBM	88	5.279474	54.99091	3	0
75	SKLT	88	5.321193	59.68169	3	0
76	SMCB	81	1.008165	51.35618	3	0
77	SMSM	88	20.77858	35.12712	3	0
78	SPMA	87	-1.94912	63.60228	3	0
79	STTP	80	9.674322	47.44602	3	0
80	TOTO	88	11.69223	38.85969	3	0
81	ALMI	86	-4.64145	81.24995	3	0
82	AMFG	89	4.731139	34.61697	3	0
83	BISI	89	13.91537	14.59545	3	0
84	BUDI	80	0.131796	60.26403	3	0
85	BATA	90	5.247845	30.76605	3	0
86	BIMA	87	1.912392	20.55781	3	0
87	CPIN	89	9.303093	41.51107	5	0
88	CPRO	90	-27.2697	97.53	3	0
89	GJTL	84	3.350992	68.72261	3	0
90	IIKP	87	-7.44976	23.20933	3	0
91	IKAI	89	-5.48466	12.33367	3	0
92	INDF	80	63.60476	46.5267	3	0
93	INDS	84	2.000441	16.51851	3	0
94	JAWA	84	-6.84062	68.08623	3	1
95	JECC	87	8.343138	70.36699	3	0
96	JKSW	90	-1.05976	261.6974	3	0
97	KBRI	90	-8.13156	66.83159	3	0
98	MBTO	80	1.241425	37.89405	2	0
99	MLIA	87	0.117039	79.11461	4	0
100	MRAT	84	-1.64311	23.5899	3	0
101	MTDL	87	8.330115	52.28873	3	0
102	RICY	81	1.088974	67.99067	3	0

103	TOTO	87	6.529864	40.96807	3	0
104	WIM	87	7.852218	26.78277	3	0