

Hasil Olah Data

Tabel 4.2

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TL	449	45	112	80,08	10,109
SIZE	449	10,67	14,83	12,4679	,74459
PROFIT	449	,00	8,00	,0970	,52081
LEV	449	,01	18,07	1,6645	2,23146
AGE	449	1,00	66,00	16,2339	10,07876
LIKUID	449	,12	96,37	3,5790	7,92053
OWN	449	,12	76,56	27,0898	16,33426
Valid N (listwise)	449				

Tabel 4.3

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		449
Normal Parameters ^{a,b}	Mean	4,1210573
	Std. Deviation	9,47292531
Most Extreme Differences	Absolute	,027
	Positive	,018
	Negative	-,027
Test Statistic		,027
Asymp. Sig. (2-tailed)		,200

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.4**Uji Autokorelasi****Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,479 ^a	,230	,219	,12307	2,087

a. Predictors: (Constant), OWN, PROFIT, LEV, AGE, LIKUID, SIZE

b. Dependent Variable: TL

Tabel 4.5**Uji Multikolinearitas****Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5,142	,097		53,218	,000		
	SIZE	,065	,008	,348	7,850	,000	,886	1,129
	PROFIT	,025	,011	,092	2,170	,031	,977	1,024
	LEV	,011	,003	,184	4,151	,000	,890	1,123
	AGE	,002	,001	,117	2,777	,006	,979	1,022
	LIKUID	,003	,001	,155	3,636	,000	,962	1,039
	OWN	,000	,000	,090	2,151	,032	,994	1,007

a. Dependent Variable: TL

Tabel 4.6
Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-13233,834	2481,571		-5,333	,000
SIZE	-1238,985	213,085	-,281	-5,815	,428
PROFIT	430,732	290,110	,068	1,485	,138
LEV	-30,415	70,931	-,021	-,429	,668
AGE	-16,164	14,978	-,050	-1,079	,281
LIKUID	-25,589	19,220	-,062	-1,331	,184
OWN	,491	1,585	,014	,310	,757

a. Dependent Variable: ABS_RES1

Tabel 4.6**Uji Hipotesis****Uji Koefisien Determinasi (Adjusted R²)****Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,479 ^a	,230	,219	,12307	2,087

a. Predictors: (Constant), OWN, PROFIT, LEV, AGE, LIKUID, SIZE

b. Dependent Variable: TL

Uji Signifikansi Simultan (Uji *f*)**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,995	6	,332	21,949	,000 ^b
	Residual	6,695	442	,015		
	Total	8,690	448			

a. Dependent Variable: TL

b. Predictors: (Constant), OWN, PROFIT, LEV, AGE, LIKUID, SIZE

Uji Signifikansi Parameter (Uji *t*)**Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,142	,097		53,218	,000
SIZE	,065	,008	,348	7,850	,000
PROFIT	,025	,011	,092	2,170	,031
LEV	,011	,003	,184	4,151	,000
AGE	,002	,001	,117	2,777	,006
LIKUID	,003	,001	,155	3,636	,000
OWN	,000	,000	,090	2,151	,032

a. Dependent Variable: TL

Hasil Pengujian Hipotesis

Tabel 4.8

Ringkasan Hasil Pengujian Hipotesis

Kode	Hipotesis	Hasil
H ₁	Ukuran perusahaan berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan	Berhasil didukung
H ₂	Profitabilitas berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan	Berhasil didukung
H ₃	Leverage berpengaruh negatif terhadap ketepatan waktu penyampaian laporan keuangan	Tidak berhasil didukung
H ₄	Umur perusahaan berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan	Berhasil didukung
H ₅	Likuiditas berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan	Berhasil didukung
H ₆	Struktur kepemilikan publik berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan	Berhasil didukung