LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan Yang Terdaftar Dalam Sampel

No	Nama Perusahaan	Kode Perusahaan
1	Tri Banyan Tirta, Tbk	ALTO
2	Cahaya Kalbar, Tbk	CEKA
3	Delta Djakarta, Tbk	DLTA
4	Indofood CBP Sukses Makmur, Tbk	ICBP
5	Indofood Sukses Makmur, Tbk	INDF
6	Multi Bintang Indonesia, Tbk	MLBI
7	Mayora Indah, Tbk	MYOR
8	Nippon Indosari Corpindo, Tbk	ROTI
9	Sekar Bumi, Tbk	SKBM
10	Sekar Laut, Tbk	SKLT
11	Siantar Top, Tbk	STTP
12	Ultrajaya Milk Industry & Trading Company, Tbk	ULTJ

Lampiran 2

Hasil Uji Regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT_DELAY	60	46	157	84,32	20,55
LN_PENJ	60	14,81	30,81	24,42	5,52
ROA	60	-3,06	62,59	16,37	14,28
DER	60	,16	3,03	,947	,546
Valid N (listwise)	60				

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	18,74172900
Most Extreme Differences	Absolute	,207
	Positive	,207
	Negative	-,129
Test Statistic		,207
Asymp. Sig. (2-tailed)		,000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test

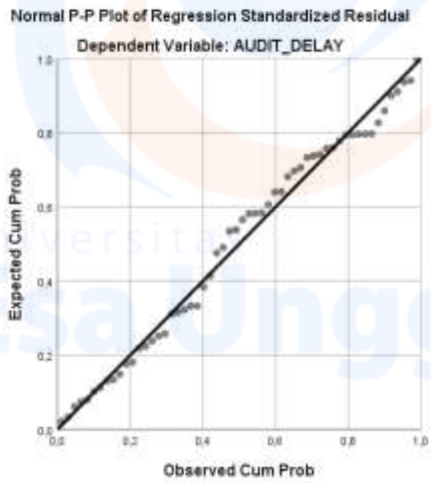
		Unstandardized Residual
N		56
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	8,52624384
Most Extreme Differences	Absolute	,071
	Positive	,071
	Negative	-,071
Test Statistic		,071
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

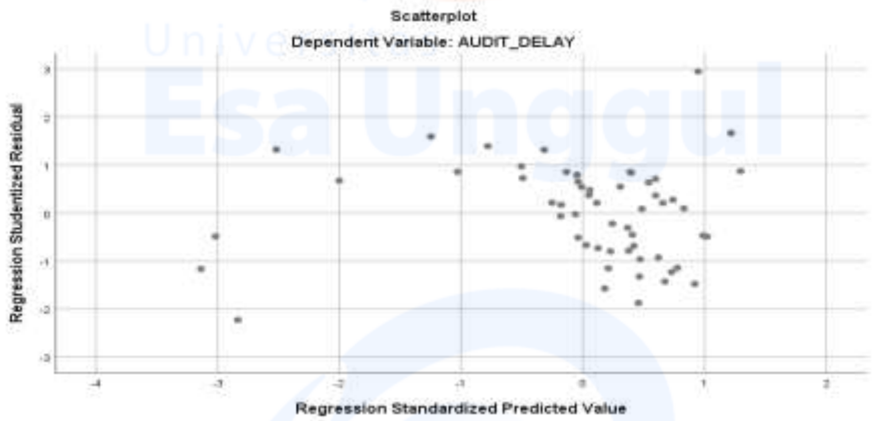
d. This is a lower bound of the true significance.



Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	84,110	7,167		11,736	,000		
	LN_PENJ	,081	,248	,045	,327	,745	,713	1,402
	ROA	-,363	,098	-,516	-3,688	,001	,689	1,452
	DER	-,373	2,164	-,020	-,172	,864	,957	1,045

a. Dependent Variable: AUDIT_DELAY



Hasil Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,546[a]	,298	,257	8,769	1,799

a. Predictors: (Constant), LN_PENJ, DER, ROA

b. Dependent Variable: AUDIT_DELAY

Hasil Uji Analisis Regresi Linear Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	84,110	7,167		11,736	,000		
	LN_PENJ	,081	,248	,045	,327	,745	,713	1,402
	ROA	-,363	,098	-,516	-3,688	,001	,689	1,452
	DER	-,373	2,164	-,020	-,172	,864	,957	1,045

a. Dependent Variable: AUDIT_DELAY

Hasil Uji F

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1695,513	3	565,171	7,350	,000[b]
	Residual	3998,326	52	76,891		
	Total	5693,839	55			

a. Dependent Variable: AUDIT_DELAY

b. Predictors: (Constant), LN_PENJ, DER, ROA

Hasil Uji Parsial (Uji Statistik t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	84,110	7,167		11,736	,000
	LN_PENJ	,081	,248	,045	,327	,745
	ROA	-,363	,098	-,516	-3,688	,001
	DER	-,373	2,164	-,020	-,172	,864

Hasil Uji Koefisien Determinasi (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,546[a]	,298	,257	8,769	1,799

a. Predictors: (Constant), LN_PENJ, DER, ROA

b. Dependent Variable: AUDIT_DELAY