

LAMPIRAN I

TABULASI DATA

NO	KODE	NAMA	Tahun	SIZE	SOL	OPIN	AUDEL
1	AKSI	Majapahit Inti Corpora Tbk.	2014	25,44671	0,47025	1	42
			2015	24,92078	0,02851	1	76
			2016	25,04964	0,10598	1	12
			2017	25,47032	0,28014	1	82
			2018	26,34006	0,60072	1	77
2	ASSA	Adi Sarana Armada Tbk.	2014	28,55023	0,66601	1	86
			2015	28,69330	0,70461	1	90
			2016	28,73952	0,70175	1	88
			2017	28,82718	0,70194	1	86
			2018	29,03283	0,71978	1	86
3	BALI	Bali Towerindo Sentra Tbk.	2014	27,41878	0,54453	1	86
			2015	27,81727	0,58451	1	87
			2016	28,16590	0,58909	1	88
			2017	28,51549	0,53018	1	88
			2018	28,87498	0,51001	2	51
4	BBRM	Pelayaran Nasional Bina Buana Tbk.	2014	28,41765	0,45315	2	26
			2015	28,40043	0,50827	2	71
			2016	28,26461	0,50689	2	33
			2017	27,89115	0,67953	2	85

			2018	27,84688	0,73492	2	59
5	BIRD	Blue Bird Tbk.	2014	29,60114	0,49758	1	79
			2015	29,59856	0,39493	1	86
			2016	29,61898	0,36133	1	86
			2017	29,50536	0,24332	1	81
			2018	29,57050	0,24298	1	79
			2014	29,77770	2,70481	3	90
6	BLTA	Berlian Laju Tanker Tbk.	2015	27,96374	0,63592	2	120
			2016	27,94001	0,52697	2	90
			2017	27,70023	0,62634	2	87
			2018	27,66368	0,59400	2	59
			2014	28,57301	0,56827	3	105
7	BULL	Buana Lintas Lautan Tbk.	2015	28,67925	0,50527	3	181
			2016	28,79667	0,58691	1	129
			2017	29,06950	0,49203	1	88
			2018	29,19513	0,41264	1	86
			2014	27,71303	0,54994	1	86
8	CASS	Cardig Aero Services Tbk.	2015	27,87750	0,56357	1	61
			2016	28,13025	0,51742	1	61
			2017	28,27657	0,58111	1	82
			2018	28,32960	0,58425	1	134
			2014	27,55537	0,25735	1	77
9	CENT	Centratama Telekomunikasi Indo Tbk.	2015	27,88800	0,16660	1	83

			2016	27,90480	0,21102	1	86
			2017	29,13395	0,33966	1	113
			2018	29,28109	0,41651	2	85
10	CMNP	Citra Marga Nusaphala Persada Tbk.	2014	29,29837	0,29711	1	161
			2015	29,45348	0,32571	1	90
			2016	29,70267	0,41000	1	88
			2017	30,00471	0,47949	1	79
			2018	30,20352	0,47796	1	63
11	CMPP	AirAsia Indonesia Tbk.	2014	25,68858	0,76717	1	82
			2015	25,88986	0,83638	1	91
			2016	25,89838	0,81229	1	86
			2017	28,75956	0,98801	2	88
			2018	28,67660	1,28196	1	67
12	EXCL	XL Axiata Tbk.	2014	31,78531	0,78086	1	36
			2015	31,70592	0,26763	1	88
			2016	31,63647	0,61365	1	31
			2017	31,66210	0,61594	1	32
			2018	31,68479	0,68145	1	46
13	FREN	Smartfren Telecom Tbk.	2014	30,50790	0,77690	1	83
			2015	30,66144	0,66925	1	89
			2016	30,75809	0,74266	1	86
			2017	30,81383	0,61663	1	58
			2018	30,85840	0,50630	2	74

14	GIAA	Garuda Indonesia (Persero) Tbk.	2014	31,28360	0,70436	2	77
			2015	31,45228	0,71277	1	43
			2016	31,54739	0,72980	1	69
			2017	31,56255	0,75089	1	52
			2018	31,73120	0,82481	2	206
15	GOLD	Visi Telekomunikasi Infrastruk Tbk.	2014	25,28039	0,15092	1	79
			2015	25,25700	0,17916	1	75
			2016	25,73975	0,44283	2	76
			2017	25,92954	0,54324	1	73
			2018	26,20063	0,60683	2	79
16	HITS	Humpuss Intermoda Transportasi Tbk.	2014	28,14403	0,85908	1	98
			2015	28,31676	0,85674	2	88
			2016	28,42768	0,78790	1	81
			2017	28,49748	0,76352	1	81
			2018	28,68113	0,72969	1	65
17	IATA	Indonesia Transport & Infrastruktur Tbk.	2014	28,08944	0,47096	2	79
			2015	28,03376	0,46443	2	81
			2016	27,86766	0,53407	2	74
			2017	27,68307	0,46258	2	54
			2018	27,62210	0,43893	2	85
18	IBST	Inti Bangun Sejahtera Tbk.	2014	28,97745	0,20857	1	89
			2015	29,06068	0,28638	2	84
			2016	29,32652	0,36994	1	89

			2017	29,48031	0,32065	1	88
			2018	29,67556	0,32415	1	88
19	ISAT	Indosat Tbk.	2014	31,60611	0,73343	2	82
			2015	31,64539	0,76053	2	81
			2016	31,55968	0,72114	1	73
			2017	31,55618	0,70756	1	87
			2018	31,60394	0,77162	2	63
20	JSMR	Jasa Marga (Persero) Tbk.	2014	31,09231	0,64138	1	26
			2015	31,23448	0,66321	1	26
			2016	31,61071	0,69460	1	31
			2017	32,00291	0,76817	1	31
			2018	32,04283	0,75492	1	67
21	LAPD	Leyand International Tbk.	2014	27,56712	0,32217	2	92
			2015	27,48269	0,35632	2	78
			2016	27,36023	0,34572	2	79
			2017	27,23280	0,39335	2	78
			2018	26,35079	0,99731	2	80
			2019	26,35079	0,99731	2	80
22	LEAD	Logindo Samudramakmur Tbk.	2014	28,81285	0,50263	1	49
			2015	28,93570	0,52514	1	71
			2016	28,72480	0,51840	1	62
			2017	28,64212	0,53232	1	71
			2018	28,45022	0,68461	3	86
23	LRNA	Eka Sari Lorena Transport Tbk.	2014	26,60616	0,23758	1	120

			2015	26,54163	0,19164	2	95
			2016	26,45567	0,18904	1	89
			2017	26,27265	0,17581	2	88
			2018	26,46646	0,14105	1	88
24	MBSS	Mitrabahtera Segara Sejati Tbk	2014	29,10672	0,27873	1	62
			2015	29,07697	0,26230	2	75
			2016	28,88389	0,24336	2	60
			2017	28,81057	0,21753	2	66
			2018	28,87553	0,34521	2	74
25	META	Nusantara Infrastructure Tbk.	2014	29,03587	0,41955	1	84
			2015	29,20798	0,46190	2	84
			2016	29,33970	0,51247	1	89
			2017	29,30255	0,52348	2	43
			2018	29,09096	0,30807	2	77
26	MIRA	Mitra International Resources Tbk	2014	26,96855	0,34790	2	84
			2015	26,89828	0,33579	2	83
			2016	26,71477	0,38391	2	79
			2017	26,64638	0,38823	2	82
			2018	26,49401	0,30071	2	81
27	NELY	Pelayaran Nelly Dwi Putri Tbk.	2014	26,81639	0,23456	2	84
			2015	26,76882	0,14468	2	84
			2016	26,73817	0,10139	2	83
			2017	26,75464	0,07497	2	82

			2018	26,88520	0,10743	2	81
28	PGAS	Perusahaan Gas Negara (Persero) Tbk.	2014	31,97898	0,52328	2	60
			2015	32,12636	0,53460	2	71
			2016	32,15089	0,53612	1	62
			2017	32,07672	0,49359	1	59
			2018	32,37568	0,59670	1	79
			2014	28,12126	0,51597	2	77
29	RAJA	Rukun Raharja Tbk.	2015	28,36729	0,44525	2	76
			2016	28,29948	0,37000	2	62
			2017	28,34345	0,20113	2	64
			2018	28,64892	0,31056	2	69
			2014	23,13513	7,69416	3	111
30	SAFE	Steady Safe Tbk	2015	23,06030	8,30772	3	72
			2016	22,96918	4,43108	3	149
			2017	24,59966	1,83008	3	117
			2018	26,57501	1,17428	2	88
			2014	29,67940	0,53115	1	83
31	SMDR	Samudera Indonesia Tbk.	2015	29,69877	0,48940	2	88
			2016	29,67016	0,47587	1	86
			2017	29,70757	0,48032	1	87
			2018	29,79268	0,48877	1	88
			2014	29,33022	0,45916	2	77
32	SOCL	Soechi Lines Tbk.	2015	29,58765	0,45667	2	115

			2016	29,64261	0,46910	2	86
			2017	29,70562	0,46295	2	86
			2018	29,90320	0,51153	2	81
33	SUPR	Solusi Tunas Pratama Tbk	2014	30,18784	0,85565	2	72
			2015	30,25124	0,64957	2	84
			2016	30,27146	0,66558	2	88
			2017	30,16552	0,67539	1	89
			2018	30,08808	0,74552	2	88
34	TAXI	Express Transindo Utama Tbk.	2014	28,73339	0,70361	2	88
			2015	28,69013	0,68064	2	89
			2016	28,56996	0,71191	1	89
			2017	28,32916	0,87736	2	101
			2018	27,86927	1,46066	2	67
35	TBIG	Tower Bersama Infrastructure Tbk	2014	30,72361	0,81252	1	51
			2015	30,75777	0,93023	2	63
			2016	30,79313	0,09312	1	62
			2017	30,87345	0,87556	2	75
			2018	31,00223	0,87361	1	81
36	TLKM	Telekomunikasi Indonesia (Persero) Tbk	2014	32,57904	0,38873	1	58
			2015	32,74405	0,43777	1	58
			2016	32,82181	0,41237	1	86
			2017	32,92173	0,43507	1	71
			2018	32,95985	0,43111	1	119

37	TMAS	Pelayaran Tempuran Emas Tbk.	2014	28,11769	0,67306	1	75
			2015	28,20879	0,54285	1	82
			2016	28,55752	0,60617	1	88
			2017	28,70205	0,64948	1	85
			2018	28,67392	0,33705	1	87
38	TOWR	Sarana Menara Nusantara Tbk.	2014	30,47793	0,72913	1	83
			2015	30,69519	0,64147	2	83
			2016	30,85090	0,57210	1	53
			2017	30,56293	0,62151	1	82
			2018	30,76476	0,65011	1	86
39	TPMA	Trans Power Marine Tbk.	2014	28,15761	0,54001	1	79
			2015	28,22325	0,50613	1	84
			2016	28,11877	0,45354	1	79
			2017	28,07463	0,38968	2	81
			2018	28,10993	0,32153	1	79
40	TRAM	Trada Alam Minera Tbk.	2014	28,89882	0,63192	2	86
			2015	28,67273	0,85935	2	88
			2016	28,40744	0,94366	2	86
			2017	30,05773	0,53022	2	85
			2018	29,73943	0,35553	2	86
41	WEHA	WEHA Transportasi Indonesia Tbk	2014	26,89143	0,66047	1	84
			2015	26,60611	0,64165	2	87
			2016	26,44344	0,66227	1	86

			2017	26,42706	0,49202	1	74
			2018	26,52660	0,53856	1	65
42	WINS	Wintermar Offshore Marine Tbk.	2014	29,46136	0,47456	1	61
			2015	29,44704	0,30581	1	63
			2016	29,31600	0,42305	1	60
			2017	29,15409	0,40522	1	61
			2018	29,01295	0,37763	1	79



LAMPIRAN

DATA OUTLIER

NO	KODE	TAHUN	SIZE	SOL	OPIN	AUDEL
1	AKSI	2014	25,44671	0,47025	1	42
2		2015	24,92078	0,02851	1	76
3		2016	25,04964	0,10598	1	12
4		2018	26,34006	0,60072	1	77
5	BALI	2018	28,87498	0,51001	2	51
6	BBRM	2014	28,41765	0,45315	2	26
7		2015	28,40043	0,50827	2	71
8		2016	28,26461	0,50689	2	33
9		2018	27,84688	0,73492	2	59
10	BIRD	2014	29,60114	0,49758	1	79
11		2017	29,50536	0,24332	1	81
12		2018	29,57050	0,24298	1	79
13	BLTA	2014	29,77770	2,70481	3	90
14		2015	27,96374	0,63592	2	120
15		2016	27,94001	0,52697	2	90
16		2018	27,66368	0,59400	2	59
17	BULL	2014	28,57301	0,56827	3	105
18		2015	28,67925	0,50527	3	181
19		2016	28,79667	0,58691	1	129

20	CASS	2015	27,87750	0,56357	1	61
21		2016	28,13025	0,51742	1	61
22		2018	28,32960	0,58425	1	134
23	CENT	2014	27,55537	0,25735	1	77
24		2017	29,13395	0,33966	1	113
25	CMNP	2014	29,29837	0,29711	1	161
26		2017	30,00471	0,47949	1	79
27		2018	30,20352	0,47796	1	63
28	CMPP	2015	25,88986	0,83638	1	91
29		2018	28,67660	1,28196	1	67
30	EXCL	2014	31,78531	0,78086	1	36
31		2016	31,63647	0,61365	1	31
32		2017	31,66210	0,61594	1	32
33		2018	31,68479	0,68145	1	46
34	FREN	2014	30,50790	0,77690	1	83
35		2017	30,81383	0,61663	1	58
36		2018	30,85840	0,50630	2	74
37	GIAA	2014	31,28360	0,70436	2	77
38		2015	31,45228	0,71277	1	43
39		2016	31,54739	0,72980	1	69
40		2017	31,56255	0,75089	1	52
41		2018	31,73120	0,82481	2	206

42	GOLD	2015	25,25700	0,17916	1	75
43		2016	25,73975	0,44283	2	76
44		2017	25,92954	0,54324	1	73
45	HITS	2014	28,14403	0,85908	1	98
46		2016	28,42768	0,78790	1	81
47		2017	28,49748	0,76352	1	81
48		2018	28,68113	0,72969	1	65
49	IATA	2014	28,08944	0,47096	2	79
50		2016	27,86766	0,53407	2	74
51		2017	27,68307	0,46258	2	54
52	ISAT	2014	31,60611	0,73343	2	82
53		2015	31,64539	0,76053	2	81
54		2016	31,55968	0,72114	1	73
55		2018	31,60394	0,77162	2	63
56	JSMR	2014	31,09231	0,64138	1	26
57		2015	31,23448	0,66321	1	26
58		2016	31,61071	0,69460	1	31
59		2017	32,00291	0,76817	1	31
60		2018	32,04283	0,75492	1	67
61	LAPD	2014	27,56712	0,32217	2	92
62		2015	27,48269	0,35632	2	78
63		2017	27,23280	0,39335	2	78

64	LEAD	2014	28,81285	0,50263	1	49
65		2015	28,93570	0,52514	1	71
66		2016	28,72480	0,51840	1	62
67		2017	28,64212	0,53232	1	71
68		LRNA	2014	26,60616	0,23758	1
69	2015		26,54163	0,19164	2	95
70	2016		26,45567	0,18904	1	89
71	2017		26,27265	0,17581	2	88
72	MBSS	2014	29,10672	0,27873	1	62
73		2015	29,07697	0,26230	2	75
74		2016	28,88389	0,24336	2	60
75		2017	28,81057	0,21753	2	66
76		2018	28,87553	0,34521	2	74
77	META	2017	29,30255	0,52348	2	43
78		2018	29,09096	0,30807	2	77
79	PGAS	2014	31,97898	0,52328	2	60
80		2015	32,12636	0,53460	2	71
81		2016	32,15089	0,53612	1	62
82		2017	32,07672	0,49359	1	59
83		2018	32,37568	0,59670	1	79
84	RAJA	2014	28,12126	0,51597	2	77
85		2015	28,36729	0,44525	2	76

86		2016	28,29948	0,37000	2	62
87		2017	28,34345	0,20113	2	64
88		2018	28,64892	0,31056	2	69
89		2014	23,13513	7,69416	3	111
90	SAFE	2015	23,06030	8,30772	3	72
91		2016	22,96918	4,43108	3	149
92		2017	24,59966	1,83008	3	117
93		2018	26,57501	1,17428	2	88
94		2014	29,33022	0,45916	2	77
95	SOCI	2015	29,58765	0,45667	2	115
96		2018	29,90320	0,51153	2	81
97		SUPR	2014	30,18784	0,85565	2
98	TAXI	2017	28,32916	0,87736	2	101
99		2018	27,86927	1,46066	2	67
100		2014	30,72361	0,81252	1	51
101	TBIG	2015	30,75777	0,93023	2	63
102		2016	30,79313	0,09312	1	62
103		2017	30,87345	0,87556	2	75
104		2018	31,00223	0,87361	1	81
105		TLKM	2014	32,57904	0,38873	1
106	2015		32,74405	0,43777	1	58
107	2016		32,82181	0,41237	1	86

108		2017	32,92173	0,43507	1	71
109		2018	32,95985	0,43111	1	119
110	TMAS	2014	28,11769	0,67306	1	75
111	TOWR	2014	30,47793	0,72913	1	83
112		2016	30,85090	0,57210	1	53
113		2017	30,56293	0,62151	1	82
114	TPMA	2014	28,15761	0,54001	1	79
115		2016	28,11877	0,45354	1	79
116		2018	28,10993	0,32153	1	79
117	WEHA	2017	26,42706	0,49202	1	74
118		2018	26,52660	0,53856	1	65
119	WINS	2014	29,46136	0,47456	1	61
120		2015	29,44704	0,30581	1	63
121		2016	29,31600	0,42305	1	60
122		2017	29,15409	0,40522	1	61
123		2018	29,01295	0,37763	1	79

LAMPIRAN III

HASIL OUTPUT SPSS

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,15653992
Most Extreme Differences	Absolute	,088
	Positive	,053
	Negative	-,088
Test Statistic		,088
Asymp. Sig. (2-tailed)		,093 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	87	25,28	31,71	28,4794	1,41708
Solvabilitas	87	,07	1,00	,5109	,20812
Opini Audit	87	1,00	3,00	1,4598	,52395
Audit Delay	87	79,00	90,00	85,4828	2,77808
Valid N (listwise)	87				

Correlations					
		Audit Delay	Ukuran Perusahaan	Solvabilitas	Opini Audit
Pearson Correlation	Audit Delay	1,000	,555	,274	-,322
	Ukuran Perusahaan	,555	1,000	,196	-,166
	Solvabilitas	,274	,196	1,000	,040
	Opini Audit	-,322	-,166	,040	1,000
Sig. (1-tailed)	Audit Delay	.	,000	,005	,001
	Ukuran Perusahaan	,000	.	,035	,063
	Solvabilitas	,005	,035	.	,355
	Opini Audit	,001	,063	,355	.
N	Audit Delay	87	87	87	87
	Ukuran Perusahaan	87	87	87	87
	Solvabilitas	87	87	87	87
	Opini Audit	87	87	87	87

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Opini Audit, Solvabilitas, Ukuran Perusahaan ^b		Enter
a. Dependent Variable: Audit Delay			
b. All requested variables entered.			

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	263,767	3	87,922	18,246	,000 ^b
	Residual	399,957	83	4,819		
	Total	663,724	86			
a. Dependent Variable: Audit Delay						
b. Predictors: (Constant), Opini Audit, Solvabilitas, Ukuran Perusahaan						

Coefficient Correlations ^a					
Model			Opini Audit	Solvabilitas	Ukuran Perusahaan
1	Correlations	Opini Audit	1,000	-,075	,177
		Solvabilitas	-,075	1,000	-,205
		Ukuran Perusahaan	,177	-,205	1,000
	Covariances	Opini Audit	,211	-,040	,014
		Solvabilitas	-,040	1,353	-,041
		Ukuran Perusahaan	,014	-,041	,030

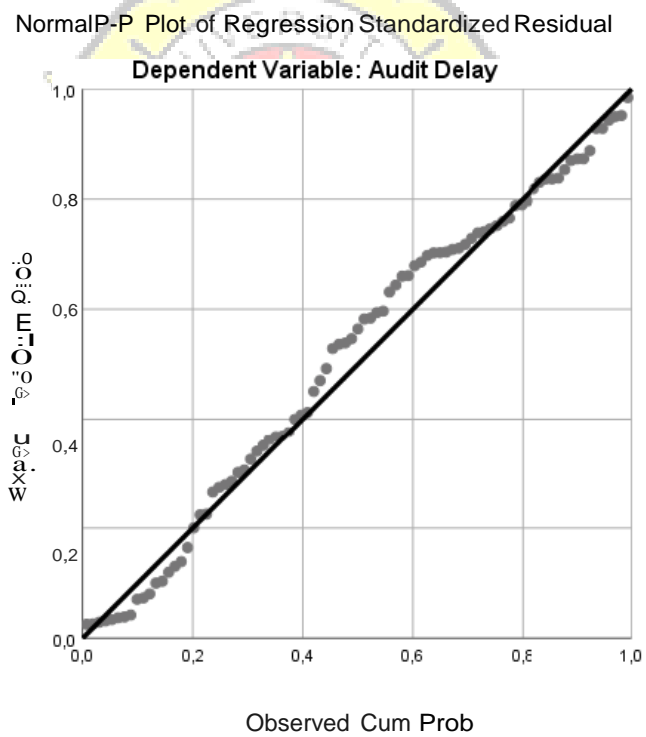
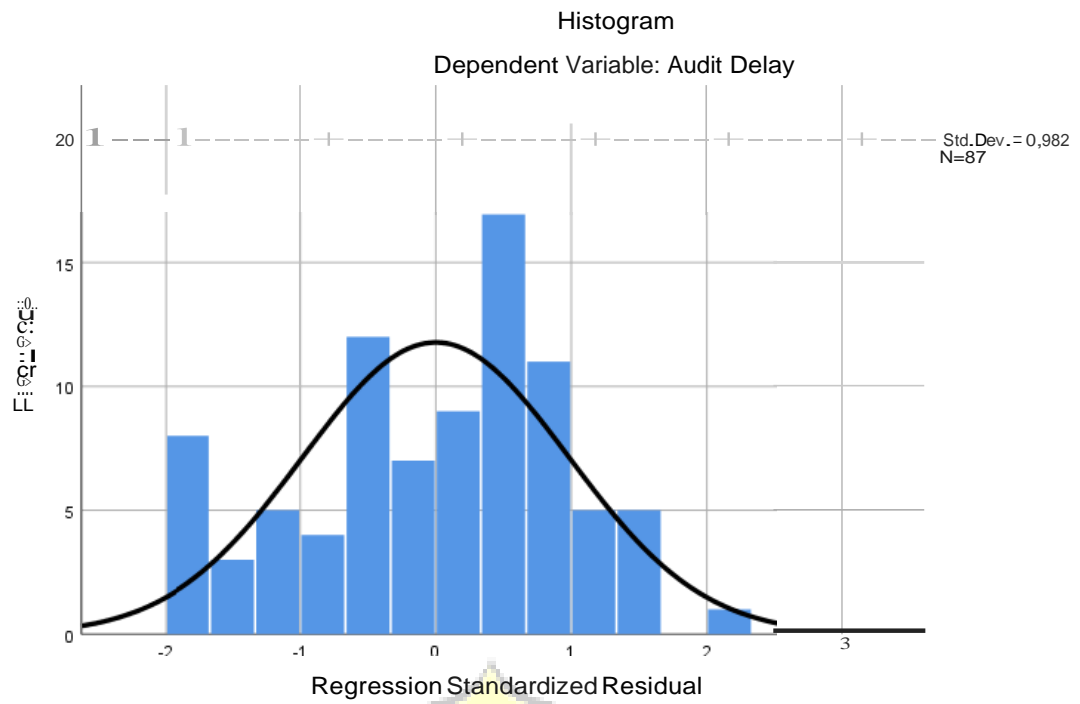
a. Dependent Variable: Audit Delay

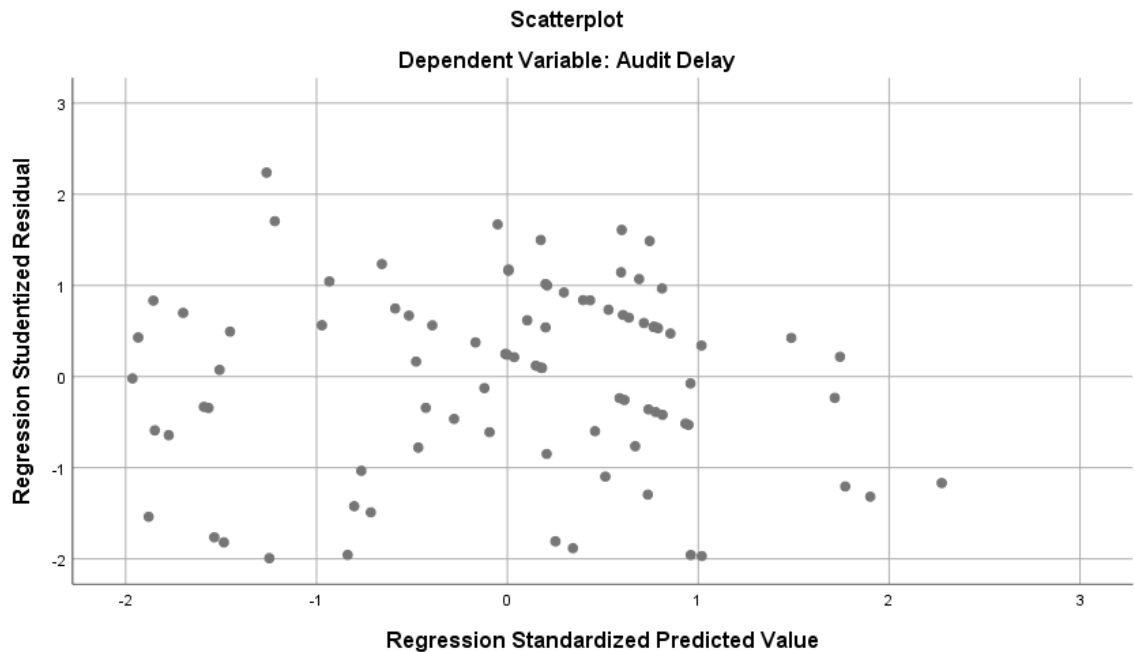
Collinearity Diagnostics ^a							
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Ukuran Perusahaan	Solvabilitas	Opini Audit
1	1	3,807	1,000	,00	,00	,01	,01
	2	,123	5,558	,00	,00	,66	,34
	3	,068	7,471	,01	,01	,31	,59
	4	,001	58,071	,99	,99	,02	,06

a. Dependent Variable: Audit Delay

Residuals Statistics ^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	82,0429	89,4675	85,4828	1,75130	87
Std. Predicted Value	-1,964	2,275	,000	1,000	87
Standard Error of Predicted Value	,317	,778	,457	,112	87
Adjusted Predicted Value	82,0202	89,6628	85,4872	1,75625	87
Residual	-4,29825	4,72729	,00000	2,15654	87
Std. Residual	-1,958	2,153	,000	,982	87
Stud. Residual	-1,993	2,238	-,001	1,007	87
Deleted Residual	-4,59334	5,10581	-,00441	2,26874	87
Stud. Deleted Residual	-2,030	2,295	-,003	1,016	87
Mahal. Distance	,809	9,806	2,966	2,084	87
Cook's Distance	,000	,137	,013	,022	87
Centered Leverage Value	,009	,114	,034	,024	87

a. Dependent Variable: Audit Delay





Model Summary^b											
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson	
					R Square Change	F Change	df1	df2	Sig. F Change		
1	,630 ^a	,397	,376	2,19517	,397	18,246	3	83	,000	1,756	

a. Predictors: (Constant), Opini Audit, Solvabilitas, Ukuran Perusahaan

b. Dependent Variable: Audit Delay

Coefficients^a													
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	59,539	5,006		11,894	,000	49,582	69,496					
	Ukuran Perusahaan	,933	,173	,476	5,393	,000	,589	1,278	,555	,509	,460	,932	1,074
	Solvabilitas	2,549	1,163	,191	2,191	,031	,235	4,862	,274	,234	,187	,956	1,046
	Opini Audit	-1,330	,459	-,251	-2,896	,005	-2,244	-,417	-,322	-,303	-,247	,967	1,034

a. Dependent Variable: Audit Delay

LEMDAn KONSULTASI
BIMBINGAN SKRIPSI MAHASISWA

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Mulai Bimbingan : 26 Juni 2019

No.	Hari/tanggal	Pokok Bahasan	Paraf Pembimbing
1	Rabu / 26 Juni 2019	Mapping jurnal	C+
2	Selasa / 9 Juli 2019	Revisi BAB 1	fr
3	um'at / 12 Juli 2019	Revisi BAB 2 – 3	JA
4	Sabtu / 27 Juli 2019	Revisi BAB 1 – 3	tY'
5	Senin / 5 Agustus 2019	Revisi BAB 4	f'''
6	um'at/9 Agustus 2019	Revisi BAB 4 - 5	/
7			
8			
9			
10			

Jakarta,

Pembimbing



(Rishi Septa Saputra, S.E., Ak., M.Si., CA.)