



Lampiran 1 Daftar Perusahaan dalam Penelitian

No	Nama Perusahaan	Kode Saham
1	PT Adaro Energy Tbk	ADRO
2	PT AKR Corporindo	AKRA
3	PT Aneka Tambang (Persero) Tbk	ANTM
4	PT Astra International Tbk	ASII
5	PT Bank Central Asia Tbk	BBCA
6	PT Bank Mandiri Tbk	BMRI
7	PT Bank Negara Indonesia Tbk	BBNI
8	PT Bank Rakyat Indonesia Tbk	BBRI
9	PT Bumi Serpong Damai Tbk	BSDE
10	PT Gudang Garam Tbk	GGRM
11	PT HM Sampoerna Tbk	HMSP
12	PT Indocement Tunggul Prakarsa Tbk	INTP
13	PT Indofood Sukses Makmur Tbk	ICBP
14	PT Jasa Marga Tbk	JSMR
15	PT Kalbe Farma Tbk	KLBF
16	PT Perusahaan Gas Negara Tbk	PGAS
17	PT PP (Persero) Tbk	PTPP
18	PT Semen Indonesia (Persero) Tbk	SMGR
19	PT Sri Rejeki Isman Tbk	SRIL
20	PT Surya Citra Media Tbk	SCMA
21	PT Tambang Batubara Bukit Asam Tbk	PTBA
22	PT Telekomunikasi Indonesia Tbk	TLKM
23	PT Unilever Indonesia Tbk	UNVR
24	PT United Tractors Tbk	UNTR
25	PT Wijaya Karya (Persero) Tbk	WIKA
26	PT XL Axiata Tbk	EXCL

Lampiran 2 Tabulasi Pengolahan Data Variabel Kompleksitas Operasi

No	Perusahaan	Tahun	Jumlah Entitas Anak	No	Perusahaan	Tahun	Jumlah Entitas Anak
1	ADRO	2016	57	8	BBRI	2016	6
		2017	59			2017	6
		2018	60			2018	7
		2019	65			2019	7
		2020	49			2020	7
2	AKRA	2016	20	9	BSDE	2016	73
		2017	19			2017	77
		2018	16			2018	78
		2019	16			2019	82
		2020	17			2020	82
3	ANTM	2016	21	10	GGRM	2016	27
		2017	20			2017	27
		2018	19			2018	28
		2019	19			2019	29
		2020	19			2020	31
4	ASII	2016	35	11	HMSP	2016	11
		2017	35			2017	10
		2018	38			2018	10
		2019	39			2019	9
		2020	39			2020	10
5	BBCA	2016	6	12	INTP	2016	17
		2017	8			2017	18
		2018	8			2018	18
		2019	9			2019	24
		2020	9			2020	24
6	BMRI	2016	11	13	ICBP	2016	15
		2017	11			2017	15
		2018	10			2018	18
		2019	10			2019	85
		2020	10			2020	30
7	BBNI	2016	5	14	JSMR	2016	22
		2017	5			2017	23
		2018	5			2018	21
		2019	5			2019	20
		2020	5			2020	23

No	Perusahaan	Tahun	Jumlah Entitas Anak	No	Perusahaan	Tahun	Jumlah Entitas Anak
15	KLBF	2016	32	21	PTBA	2016	23
		2017	34			2017	24
		2018	36			2018	24
		2019	36			2019	19
		2020	40			2020	19
16	PGAS	2016	36	22	TLKM	2016	33
		2017	42			2017	34
		2018	44			2018	34
		2019	45			2019	34
		2020	45			2020	34
17	PTPP	2016	15	23	UNVR	2016	1
		2017	15			2017	1
		2018	21			2018	1
		2019	28			2019	1
		2020	28			2020	1
18	SMGR	2016	24	24	UNTR	2016	46
		2017	27			2017	53
		2018	27			2018	61
		2019	20			2019	62
		2020	21			2020	66
19	SRIL	2016	3	25	WIKA	2016	18
		2017	3			2017	18
		2018	5			2018	17
		2019	5			2019	18
		2020	5			2020	18
20	SCMA	2016	55	26	EXCL	2016	1
		2017	55			2017	1
		2018	57			2018	1
		2019	65			2019	1
		2020	72			2020	2

Lampiran 3 Tabulasi Pengolahan Data Variabel Kepemilikan Publik

No	Perusahaan	Tahun	Kepemilikan Publik (%)	No	Perusahaan	Tahun	Kepemilikan Publik (%)
1	ADRO	2016	35,81%	8	BBRI	2016	43,25%
		2017	36,35%			2017	43,25%
		2018	36,70%			2018	43,25%
		2019	36,17%			2019	43,25%
		2020	36,25%			2020	43,25%
2	AKRA	2016	40,00%	9	BSDE	2016	48,42%
		2017	40,00%			2017	48,42%
		2018	40,00%			2018	47,08%
		2019	40,00%			2019	48,42%
		2020	40,00%			2020	42,94%
3	ANTM	2016	35,00%	10	GGRM	2016	38,70%
		2017	35,00%			2017	39,00%
		2018	35,00%			2018	39,00%
		2019	35,00%			2019	39,00%
		2020	35,00%			2020	39,00%
4	ASII	2016	49,85%	11	HMSP	2016	7,50%
		2017	49,85%			2017	7,50%
		2018	49,85%			2018	7,50%
		2019	49,84%			2019	7,50%
		2020	49,84%			2020	7,50%
5	BBCA	2016	52,85%	12	INTP	2016	49,00%
		2017	45,06%			2017	49,00%
		2018	45,06%			2018	49,00%
		2019	45,06%			2019	49,00%
		2020	45,06%			2020	49,00%
6	BMRI	2016	40,00%	13	ICBP	2016	19,47%
		2017	40,00%			2017	19,47%
		2018	40,00%			2018	19,47%
		2019	40,00%			2019	49,93%
		2020	40,00%			2020	19,47%
7	BBNI	2016	40,00%	14	JSMR	2016	30,00%
		2017	40,00%			2017	30,00%
		2018	40,00%			2018	30,00%
		2019	40,00%			2019	30,00%
		2020	40,00%			2020	30,00%

No	Perusahaan	Tahun	Kepemilikan Publik (%)	No	Perusahaan	Tahun	Kepemilikan Publik (%)
15	KLBF	2016	43,50%	21	PTBA	2016	34,98%
		2017	43,23%			2017	25,24%
		2018	43,03%			2018	28,47%
		2019	43,04%			2019	31,20%
		2020	42,93%			2020	31,15%
16	PGAS	2016	40,00%	22	TLKM	2016	47,91%
		2017	40,00%			2017	47,91%
		2018	40,00%			2018	47,91%
		2019	40,00%			2019	47,91%
		2020	40,00%			2020	47,91%
17	PTPP	2016	48,93%	23	UNVR	2016	15,00%
		2017	48,93%			2017	15,00%
		2018	48,93%			2018	15,00%
		2019	48,93%			2019	15,00%
		2020	48,74%			2020	15,00%
18	SMGR	2016	48,99%	24	UNTR	2016	40,50%
		2017	48,99%			2017	40,50%
		2018	48,99%			2018	40,50%
		2019	48,99%			2019	40,50%
		2020	48,99%			2020	40,50%
19	SRIL	2016	43,88%	25	WIKA	2016	31,45%
		2017	39,94%			2017	34,95%
		2018	39,89%			2018	34,95%
		2019	39,89%			2019	34,95%
		2020	39,89%			2020	34,95%
20	SCMA	2016	39,30%	26	EXCL	2016	33,60%
		2017	39,17%			2017	33,60%
		2018	39,12%			2018	33,60%
		2019	37,79%			2019	33,60%
		2020	38,96%			2020	33,22%

Lampiran 4 Tabulasi Pengolahan Data Variabel Audit Delay

No	Perusahaan	Tahun	Audit Delay		Selisih hari
			Tgl Tahun Buku	Tgl Laporan Auditor	
1	ADRO	2016	31-Des-16	27-Feb-17	58
		2017	31-Des-17	27-Feb-18	58
		2018	31-Des-18	28-Feb-19	59
		2019	31-Des-19	28-Feb-20	59
		2020	31-Des-20	26-Feb-21	57
2	AKRA	2016	31-Des-16	03-Mar-17	62
		2017	31-Des-17	16-Mar-18	75
		2018	31-Des-18	14-Mar-19	73
		2019	31-Des-19	17-Mar-20	77
		2020	31-Des-20	23-Mar-21	82
3	ANTM	2016	31-Des-16	28-Feb-17	59
		2017	31-Des-17	09-Mar-18	68
		2018	31-Des-18	05-Mar-19	64
		2019	31-Des-19	13-Apr-20	104
		2020	31-Des-20	12-Mar-21	71
4	ASII	2016	31-Des-16	27-Feb-17	58
		2017	31-Des-17	27-Feb-18	58
		2018	31-Des-18	27-Feb-19	58
		2019	31-Des-19	27-Feb-20	58
		2020	31-Des-20	27-Feb-21	58
5	BBCA	2016	31-Des-16	14-Feb-17	45
		2017	31-Des-17	14-Feb-18	45
		2018	31-Des-18	11-Feb-19	42
		2019	31-Des-19	06-Feb-20	37
		2020	31-Des-20	29-Jan-21	29
6	BMRI	2016	31-Des-16	30-Jan-17	30
		2017	31-Des-17	31-Jan-18	31
		2018	31-Des-18	28-Jan-19	28
		2019	31-Des-19	23-Jan-20	23
		2020	31-Des-20	21-Jan-21	21
7	BBNI	2016	31-Des-16	20-Jan-17	20
		2017	31-Des-17	15-Jan-18	15
		2018	31-Des-18	16-Jan-19	16
		2019	31-Des-19	29-Jan-20	29
		2020	31-Des-20	22-Jan-21	22

8	BBRI	2016	31-Des-16	27-Jan-17	27
		2017	31-Des-17	19-Jan-18	19
		2018	31-Des-18	22-Jan-19	22
		2019	31-Des-19	20-Jan-20	20
		2020	31-Des-20	29-Jan-21	29
9	BSDE	2016	31-Des-16	17-Feb-17	48
		2017	31-Des-17	14-Feb-18	45
		2018	31-Des-18	18-Feb-19	49
		2019	31-Des-19	12-Mar-20	72
		2020	31-Des-20	15-Mar-21	74
10	GGRM	2016	31-Des-16	22-Mar-17	81
		2017	31-Des-17	26-Mar-18	85
		2018	31-Des-18	25-Mar-19	84
		2019	31-Des-19	23-Mar-20	83
		2020	31-Des-20	30-Mar-21	89
11	HMSP	2016	31-Des-16	06-Mar-17	65
		2017	31-Des-17	06-Mar-18	65
		2018	31-Des-18	21-Mar-19	80
		2019	31-Des-19	30-Mar-20	90
		2020	31-Des-20	22-Mar-21	81
12	INTP	2016	31-Des-16	13-Mar-17	72
		2017	31-Des-17	15-Mar-18	74
		2018	31-Des-18	19-Mar-19	78
		2019	31-Des-19	18-Mar-20	78
		2020	31-Des-20	18-Mar-21	77
13	ICBP	2016	31-Des-16	20-Mar-17	79
		2017	31-Des-17	16-Mar-18	75
		2018	31-Des-18	19-Mar-19	78
		2019	31-Des-19	20-Mar-20	80
		2020	31-Des-20	19-Mar-21	78
14	JSMR	2016	31-Des-16	31-Jan-17	31
		2017	31-Des-17	31-Jan-18	31
		2018	31-Des-18	08-Mar-19	67
		2019	31-Des-19	17-Apr-20	108
		2020	31-Des-20	26-Mar-21	85
15	KLBF	2016	31-Des-16	17-Mar-17	76
		2017	31-Des-17	23-Mar-18	82
		2018	31-Des-18	27-Mar-19	86
		2019	31-Des-19	27-Mar-20	87

		2020	31-Des-20	29-Mar-21	88
16	PGAS	2016	31-Des-16	03-Mar-17	62
		2017	31-Des-17	28-Feb-18	59
		2018	31-Des-18	20-Feb-19	51
		2019	31-Des-19	16-Mar-20	76
		2020	31-Des-20	08-Apr-21	98
17	PTPP	2016	31-Des-16	14-Feb-17	45
		2017	31-Des-17	20-Feb-18	51
		2018	31-Des-18	20-Feb-19	51
		2019	31-Des-19	20-Feb-20	51
		2020	31-Des-20	09-Mar-21	68
18	SMGR	2016	31-Des-16	17-Feb-17	48
		2017	31-Des-17	23-Feb-18	54
		2018	31-Des-18	30-Mar-19	89
		2019	31-Des-19	12-Mar-20	72
		2020	31-Des-20	26-Feb-21	57
19	SRIL	2016	31-Des-16	09-Mar-17	68
		2017	31-Des-17	15-Mar-18	74
		2018	31-Des-18	27-Mar-19	86
		2019	31-Des-19	27-Mar-20	87
		2020	31-Des-20	01-Apr-21	91
20	SCMA	2016	31-Des-16	29-Mar-17	88
		2017	31-Des-17	15-Mar-18	74
		2018	31-Des-18	27-Mar-19	86
		2019	31-Des-19	09-Apr-20	100
		2020	31-Des-20	31-Mar-21	90
21	PTBA	2016	31-Des-16	07-Mar-17	66
		2017	31-Des-17	08-Mar-18	67
		2018	31-Des-18	06-Mar-19	65
		2019	31-Des-19	03-Mar-20	63
		2020	31-Des-20	08-Mar-21	67
22	TLKM	2016	31-Des-16	02-Mar-17	61
		2017	31-Des-17	12-Mar-18	71
		2018	31-Des-18	29-Apr-19	119
		2019	31-Des-19	25-Mei-20	146
		2020	31-Des-20	29-Apr-21	119
23	UNVR	2016	31-Des-16	17-Mar-17	76
		2017	31-Des-17	26-Feb-18	57
		2018	31-Des-18	31-Jan-19	31

		2019	31-Des-19	29-Jan-20	29
		2020	31-Des-20	03-Feb-21	34
24	UNTR	2016	31-Des-16	20-Feb-17	51
		2017	31-Des-17	26-Feb-18	57
		2018	31-Des-18	25-Feb-19	56
		2019	31-Des-19	24-Feb-20	55
		2020	31-Des-20	19-Feb-21	50
25	WIKA	2016	31-Des-16	21-Feb-17	52
		2017	31-Des-17	27-Feb-18	58
		2018	31-Des-18	08-Mar-19	67
		2019	31-Des-19	12-Mar-20	72
		2020	31-Des-20	15-Mar-21	74
26	EXCL	2016	31-Des-16	31-Jan-17	31
		2017	31-Des-17	01-Feb-18	32
		2018	31-Des-18	15-Feb-19	46
		2019	31-Des-19	07-Feb-20	38
		2020	31-Des-20	11-Feb-21	42



Lampiran 5 Tabulasi Pengolahan Data Variabel Spesialisasi Auditor

No	Perusahaan	Tahun	Nama KAP	Aliansi Big4	Nilai
1	ADRO	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
2	AKRA	2016	Purwanto, Sungkoro, & Surja	EY	1
		2017	Purwanto, Sungkoro, & Surja	EY	1
		2018	Purwanto, Sungkoro, & Surja	EY	1
		2019	Purwanto, Sungkoro, & Surja	EY	1
		2020	Purwanto, Sungkoro, & Surja	EY	1
3	ANTM	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
4	ASII	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
5	BBCA	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
6	BMRI	2016	Purwanto, Sungkoro, & Surja	EY	1
		2017	Purwanto, Sungkoro, & Surja	EY	1
		2018	Purwanto, Sungkoro, & Surja	EY	1
		2019	Purwanto, Sungkoro, & Surja	EY	1
		2020	Purwanto, Sungkoro, & Surja	EY	1
7	BBNI	2016	Purwanto, Sungkoro, & Surja	EY	1
		2017	Purwanto, Sungkoro, & Surja	EY	1
		2018	Purwanto, Sungkoro, & Surja	EY	1
		2019	Purwanto, Sungkoro, & Surja	EY	1

		2020	Purwantono, Sungkoro, & Surja	EY	1
8	BBRI	2016	Purwantono, Sungkoro, & Surja	EY	1
		2017	Purwantono, Sungkoro, & Surja	EY	1
		2018	Purwantono, Sungkoro, & Surja	EY	1
		2019	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
9	BSDE	2016	Mirawati Sensi Idris		0
		2017	Mirawati Sensi Idris		0
		2018	Mirawati Sensi Idris		0
		2019	Mirawati Sensi Idris		0
		2020	Mirawati Sensi Idris		0
10	GGRM	2016	Siddharta Widjaja & Rekan	KPMG	1
		2017	Siddharta Widjaja & Rekan	KPMG	1
		2018	Siddharta Widjaja & Rekan	KPMG	1
		2019	Siddharta Widjaja & Rekan	KPMG	1
		2020	Siddharta Widjaja & Rekan	KPMG	1
11	HMSP	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
12	INTP	2016	Purwantono, Sungkoro, & Surja	EY	1
		2017	Purwantono, Sungkoro, & Surja	EY	1
		2018	Purwantono, Sungkoro, & Surja	EY	1
		2019	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
13	ICBP	2016	Purwantono, Sungkoro, & Surja	EY	1
		2017	Purwantono, Sungkoro, & Surja	EY	1
		2018	Purwantono, Sungkoro, & Surja	EY	1
		2019	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
14	JSMR	2016	Purwantono, Sungkoro, & Surja	EY	1
		2017	Purwantono, Sungkoro, & Surja	EY	1
		2018	Purwantono, Sungkoro, & Surja	EY	1
		2019	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
15	KLBF	2016	Purwantono, Sungkoro, & Surja	EY	1
		2017	Purwantono, Sungkoro, & Surja	EY	1
		2018	Purwantono, Sungkoro, & Surja	EY	1

		2019	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
16	PGAS	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
17	PTPP	2016	Hertanto, Grace, Karunawan		0
		2017	Satrio Bing Eny & Rekan	Deloitte	1
		2018	Hertanto, Grace, Karunawan		0
		2019	Hertanto, Grace, Karunawan		0
		2020	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Crowe	1
18	SMGR	2016	Satrio Bing Eny & Rekan	Deloitte	1
		2017	Satrio Bing Eny & Rekan	Deloitte	1
		2018	Satrio Bing Eny & Rekan	Deloitte	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
19	SRIL	2016	Tanubrata Sutanto Fahmi & Rekan	BDO	1
		2017	Tanubrata Sutanto Fahmi & Rekan	BDO	1
		2018	Tanubrata Sutanto Fahmi & Rekan	BDO	1
		2019	Tanubrata Sutanto Fahmi & Rekan	BDO	1
		2020	Tanubrata Sutanto Fahmi & Rekan	BDO	1
20	SCMA	2016	Purwantono, Sungkoro, & Surja	EY	1
		2017	Purwantono, Sungkoro, & Surja	EY	1
		2018	Purwantono, Sungkoro, & Surja	EY	1
		2019	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
21	PTBA	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
22	TLKM	2016	Purwantono, Sungkoro, & Surja	EY	1
		2017	Purwantono, Sungkoro, & Surja	EY	1
		2018	Purwantono, Sungkoro, & Surja	EY	1
		2019	Purwantono, Sungkoro, & Surja	EY	1
		2020	Purwantono, Sungkoro, & Surja	EY	1
23	UNVR	2016	Siddharta Widjaja & Rekan	KPMG	1

		2017	Siddharta Widjaja & Rekan	KPMG	1
		2018	Siddharta Widjaja & Rekan	KPMG	1
		2019	Siddharta Widjaja & Rekan	KPMG	1
		2020	Siddharta Widjaja & Rekan	KPMG	1
24	UNTR	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
25	WIKA	2016	Amir Abadi Jusuf, Aryanto & Rekan		
		2017	Satrio Bing Eny & Rekan	Deloitte	1
		2018	Amir Abadi Jusuf, Aryanto & Rekan		
		2019	Amir Abadi Jusuf, Aryanto & Rekan		
		2020	Amir Abadi Jusuf, Aryanto & Rekan		
26	EXCL	2016	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2017	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2018	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2019	Tanudireja, Wibisama, Rintis & Rekan	PwC	1
		2020	Tanudireja, Wibisama, Rintis & Rekan	PwC	1

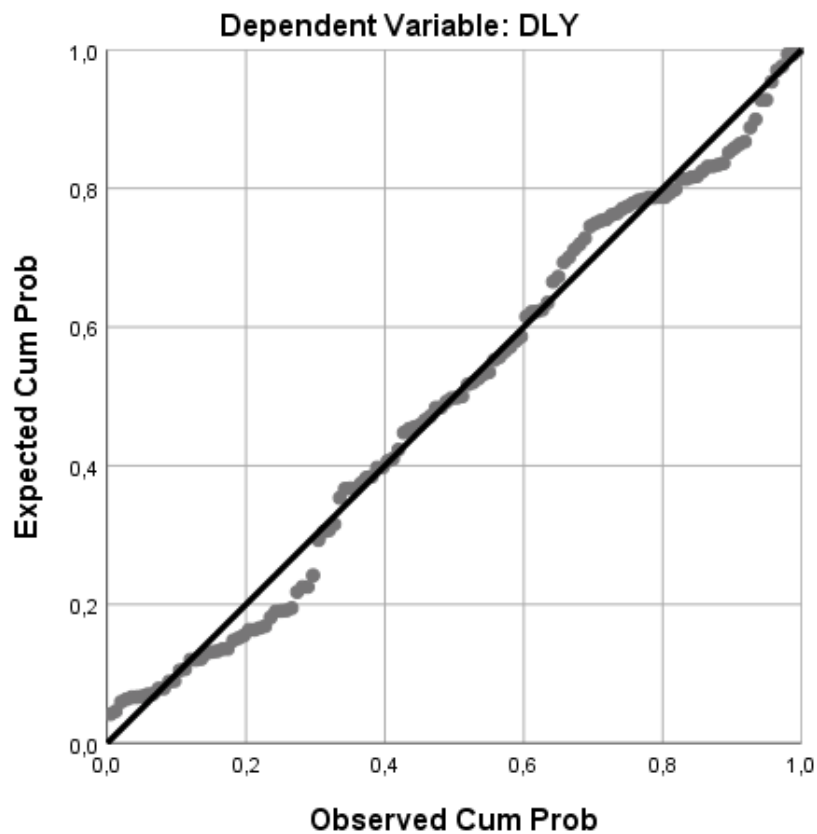


Lampiran 6 Hasil Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
AUD (M)	130	,00	1,00	,9077	,29058
DLY (Y)	130	15,00	145,00	62,1538	23,56961
CMP (X1)	130	1,00	85,00	25,9692	20,78645
OWN (X2)	130	,08	,53	,3812	,10423
Valid N (listwise)	130				

Lampiran 7 Hasil Analisis Uji Normalitas dengan Normal P-P Plot

Normal P-P Plot of Regression Standardized Residual



Lampiran 8 Hasil Analisis Uji Normalitas Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	21.99980370
Most Extreme Differences	Absolute	.077
	Positive	.077
	Negative	-.056
Test Statistic		.077
Asymp. Sig. (2-tailed)		.055 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

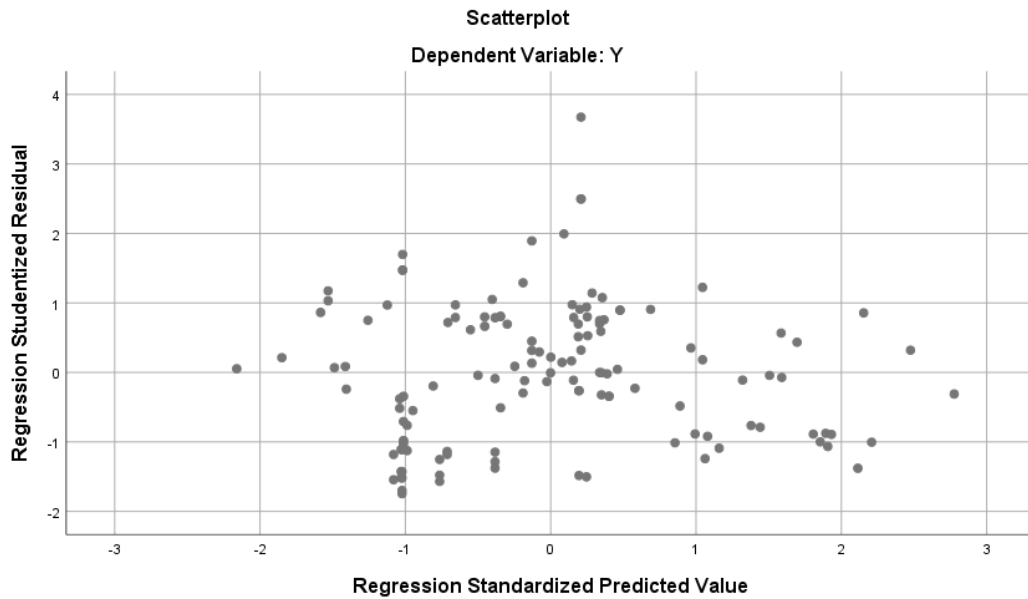
Lampiran 9 Hasil Analisis Uji Multikolonieritas

Coefficients^a

Model		Unstandardized Coefficients		Std. Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	51.340	10.624		4.832	.000		
	X1	.437	.103	.386	4.261	.000	.845	1.184
	X2	-28.642	19.907	-.127	-1.439	.153	.892	1.121
	Z	11.433	7.038	.141	1.625	.107	.919	1.089

a. Dependent Variable: Y

Lampiran 10 Hasil Analisis Uji Heterokedastisitas Grafik Scatterplot



Lampiran 11 Hasil Analisis Uji Autokorelasi Durbin-Watson

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.259 ^a	.067	.050	.22411	1.800

a. Predictors: (Constant), LAG_LN_X2, LAG_LN_X1

b. Dependent Variable: LAG_LN_Y

Lampiran 12 Hasil Analisis Koefisien Determinasi Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.364 ^a	.132	.118	.22426

a. Predictors: (Constant), LAG_LN_X2, LAG_LN_X1

Lampiran 13 Hasil Analisis Uji F Regresi Linear Berganda

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.965	2	.482	9.592	.000 ^b
	Residual	6.337	126	.050		
	Total	7.302	128			

a. Dependent Variable: LAG_LN_Y

b. Predictors: (Constant), LAG_LN_X2, LAG_LN_X1

Lampiran 14 Hasil Analisis Uji t Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.677	.036		18.602	.000
	LAG_LN_X1	.154	.035	.422	4.339	.000
	LAG_LN_X2	-.140	.080	-.170	-1.750	.083

a. Dependent Variable: LAG_LN_Y

Lampiran 15 Hasil Uji Koefisien Determinasi Regresi Moderasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.549 ^a	.301	.279	20.01404

a. Predictors: (Constant), OWN_AUD, Zscore: X1, Zscore: X2, CMP_AUD

Lampiran 16 Hasil Uji F Regresi Moderasi

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22697.683	5	4539.537	11.496	.000 ^b
	Residual	48965.240	124	394.881		
	Total	71662.923	129			

a. Dependent Variable: Y

b. Predictors: (Constant), Zscore: X1, Zscore: X2, Zscore: M, X2_M, X1_M

Lampiran 17 Hasil Analisis Uji t Regresi Moderasi

Coefficients^a



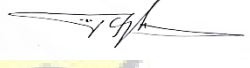



Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	69.763	2.630		26.524	.000
	Zscore: X1	11.798	1.982	.501	5.952	.000
	Zscore: X2	-.031	2.172	-.001	-.014	.989
	Zscore:					
	CMP_AUD	-13.773	2.398	-.654	-5.743	.000
	OWN_AUD	8.107	2.419	.396	3.352	.001

a. Dependent Variable: Y

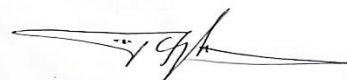
KEGIATAN KONSULTASI SKRIPSI

Judul: Pengaruh Kompleksitas Operasi dan Kepemilikan Publik terhadap *Audit Delay* dengan Spesialisasi Auditor sebagai Variabel Moderasi

Dosen Pembimbing: Drs. Haryanto, Akt. CA., MM

No	Hari/Tanggal	Topik Diskusi	Paraf
1	22 Mei 2021	Pengajuan Judul Skripsi	
2	26 Mei 2021	Revisi 1	
3	27 Mei 2021	Revisi 2	
4	29 Juni 2021	Seminar Proposal Penelitian	
5	7 Juli 2021	Revisi 3	
6	28 Juli 2021	Revisi 4	
7	5 Agustus 2021	Sidang Skripsi	

Dosen Pembimbing,



Drs. Haryanto, Akt. CA., MM

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