

## LAMPIRAN

### Lampiran 1. Jumlah Populasi Penelitian

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKKU	Alam Karya Unggul Tbk
5	AKPI	Argha Karya Prima Indutry Tbk
6	ALDO	Alkindo Naratama Tbk
7	ALKA	Alaska Industrindo Tbk
8	ALMI	Alumindo Light Metal Industry Tbk
9	ALTO	Tri banyan tirta Tbk
10	AMFG	Asahimas Flat glass Tbk
11	AMIN	Ateliers Mecaniques D'Indonesia Tbk
12	APLI	Asiaplat Industries Tbk
13	ARGO	Argo Pantas Tbk
14	ARNA	Arwana Citra Mulia Tbk
15	ASII	Astra International Tbk
16	AUTO	Astra Auto Part Tbk
17	BAJA	Saranacentral Bajatama Tbk
18	BATA	Sepatu Bata Tbk
19	BIMA	Primarindo Asia Infrastructure Tbk
20	BOLT	Garuda Melindo Tbk
21	BRAM	Indo Kordsa Tbk
22	BRNA	Berlina Tbk
23	BRPT	Barito Pasific Tbk
24	BTON	Beton Jaya Manunggal Tbk
25	BUDI	Budi Starch and Sweetener Tbk
26	CEKA	Wilmar Cahaya Inonesia Tbk
27	CINT	Chitose International Tbk
28	CNTX	Centex Tbk
29	CPIN	Charoen Pokphand Indonesia Tbk
30	CTBN	Citra Turbindo Tbk
31	DAJK	Dwi Aneka Jaya Kemasindo Tbk
32	DLTA	Delta Djakarta Tbk
33	DPNS	Duta Pertiwi Nusantara

34	DVLA	Darya Varia Laboratoria Tbk
35	EKAD	Ekadharna international tbk
36	ERTX	Eratex Djaya Tbk
37	ESTI	Ever Shine Textile Industry Tbk
38	ETWA	Eterindo Wahanatama Tbk
39	FASW	Fajar Surya Wisesa Tbk
40	FPNI	Lotte Chemical Titan Tbk
41	GDST	Gunawan Dianjaya Steel Tbk
42	GDYR	Goodyear Indonesia Tbk
43	GGRM	Gudang Garam Tbk
44	GJTL	Gajah Tunggal Tbk
45	HDTX	Panasia Indo Resources Tbk
46	HMSP	Hanjaya Mandala Sampoerna Tbk
47	ICBP	Indofood CBP Sukses Makmur Tbk
48	IGAR	Champion Pasific Indonesia Tbk
49	IKAI	Inti Keramik Alam Asri Industri Tbk
50	IKBI	Sumi Indo Kabel Tbk
51	IMAS	Indomobil Sukses International Tbk
52	IMPC	Impack Pratama Industri Tbk
53	INAF	Indofarma Tbk
54	INAI	Indal Aluminium Industry Tbk
55	INCI	Intan Wijaya International Tbk
56	INDF	Indofood Sukses Makmur Tbk
57	INDR	Indo Rama Synthetic Tbk
58	INDS	Indospring Tbk
59	INKP	Indah Kiat Pulp & paper Tbk
60	INRU	Toba Pulp Lestari Tbk
61	INTP	Indocement Tunggal Prakasa Tbk
62	IPOL	Indopoly Swakarsa Industri Tbk
63	ISSP	Steel Pipe Industry of Indonesia Tbk
64	JECC	Jembo Cable Company Tbk
65	JKSW	Jakarta Kuohei Steel Work LTD Tbk
66	JPFA	Japfa Comfeed Indonesia Tbk
67	JPRS	Jaya Pari Steel Tbk
68	KAEF	Kimia Farma Tbk
69	KBLI	KMI Wire and Cable Tbk
70	KBLM	Kabelindo Murni Tbk
71	KBRI	Kertas Basuki Rachmat
72	KDSI	Kedaung Setia Industr Tbk
73	KIAS	Keramika Indonesia Assosiasi Tbk
74	KICI	Kedaung Indag Can Tbk

75	KINO	Kino Indonesia Tbk
76	KLBF	Kalbe Farma Tbk
77	KRAH	Grand Kartech Tbk
78	KRAS	Krakatau Steel Tbk
79	LION	Lion Metal Works Tbk
80	LMPI	langgeng Makmur industry Tbk
81	LMSH	Lionmesh Prima Tbk
82	LPIN	Multi Prima Sejahtera Tbk
83	MAIN	Malindo Feedmill Tbk
84	MASA	Multistrada Arah Sarana Tbk
85	MBTO	Martina Berto Tbk
86	MERK	Merck Tbk
87	MLBI	Multi Bintang Indonesia Tbk
88	MLIA	Mulia Industrindo Tbk
89	MRAT	Mustika Ratu Tbk
90	MYOR	Mayora Indah Tbk
91	MYTX	Apac Citra Centertex Tbk
92	NIKL	Pelat Timah Nusantara Tbk
93	NIPS	Nippres Tbk
94	PBRX	Pan Brothers Tbk
95	PICO	Pelangi Indah Canindo Tbk
96	POLY	Asia Pasific Fibers Tbk
97	PRAS	Prima alloy steel universal Tbk
98	PSDN	Prashida Aneka Niaga Tbk
99	PTSN	Sat Nusa Persada Tbk
100	PYFA	Pyridam Farma Tbk
101	RICY	Ricky Putra Globalindo Tbk
102	RMBA	Bantoel International Investama Tbk
103	ROTI	Nippon Indosari Cororindo Tbk
104	SCCO	Supreme Cable manufacturing and Commerce Tbk
105	SCPI	Schering Plough Indonesia Tbk
106	SIAP	Sekawan Intipratama Tbk
107	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
108	SIMA	Siwani Makmur Tbk
109	SIPD	Siearad Produce Tbk
110	SKBM	Sekar Bumi Tbk
111	SKLT	Sekar Laut Tbk
112	SMBR	Semen Baturaja Persero Tbk
113	SMCB	Holcim Indonesia Tbk
114	SMGR	Semen Indonesia Tbk
115	SMSM	Selamat Sempurna

116	SOBI	Sorini Agro Asia Corporindo Tbk
117	SPMA	Supatma Tbk
118	SQBB	Taisho Pharmaceutical Indonesia Tbk
119	SRIL	Sri Rejeki Isman Tbk
120	SRSN	Indo Acitama Tbk
121	SSTM	Sunson Textile Manufacturer Tbk
122	STAR	Star Petrochem Tbk
123	STTP	Siantar Top Tbk
124	SULI	SLJ Global Tbk
125	TALF	Tuna Alfin Tbk
126	TBMS	Tembaga Mulia Semanan Tbk
127	TCID	Mandom Indonesia Tbk
128	TFCO	Tifico Fiber Indonesia Tbk
129	TIRT	Tirta Mahakam Resources Tbk
130	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
131	TOTO	Surya Toto Indonesia Tbk
132	TPIA	Chandra Asri Petrochemical
133	TRIS	Trisula International Tbk
134	TRST	Trias Sentosa Tbk
135	TSPC	Tempo Scan Pasific Tbk
136	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
137	UNIC	Unggul Indah Cahaya Tbk
138	UNIT	Nusantara Inti Corpora Tbk
139	UNVR	Unilever Indonesia Tbk
140	VOKS	Voksel electric Tbk
141	WIIM	Wismilak Inti Makmur Tbk
142	WTON	Wijaya Karya beton Tbk
143	YPAS	Yana Prima Hasta Persada Tbk

## Lampiran 2. Jumlah Sampel Penelitian

No	Kode	Nama perusahaan
1	ALKA	Alaska Industrindo Tbk
2	ALMI	Alumindo Light Metal Industry Tbk
3	ALTO	Tri banyan tirta Tbk
4	AMIN	Ateliers Mecaniques D'Indonesia Tbk
5	APLI	Asiaplat Industries Tbk
6	ASII	Astra International Tbk
7	BAJA	Saranacentral Bajatama Tbk
8	BOLT	Garuda Melindo Tbk
9	BRNA	Berlina Tbk
10	BTON	Beton Jaya Manunggal Tbk
11	CINT	Chitose International Tbk
12	CPIN	Charoen Pokphand Indonesia Tbk
13	DPNS	Duta Pertiwi Nusantara
14	ETWA	Eterindo Wahanatama Tbk
15	GDST	Gunawan Dianjaya Steel Tbk
16	GGRM	Gudang Garam Tbk
17	GJTL	Gajah Tunggal Tbk
18	HDTX	Panasia Indo Resources Tbk
19	IKAI	Inti Keramik Alam Asri Industri Tbk
20	IMPC	Impack Pratama Industri Tbk
21	INAI	Indal Aluminium Industry Tbk
22	INCI	Intan Wijaya International Tbk
23	INDF	Indofood Sukses Makmur Tbk
24	INDS	Indospring Tbk
25	ISSP	Steel Pipe Industry of Indonesia Tbk
26	JKSW	Jakarta Kuoel Steel Work LTD Tbk
27	JPRS	Jaya Pari Steel Tbk
28	KAEF	Kimia Farma Tbk
29	KBLM	Kabelindo Murni Tbk
30	KDSI	Kedaung Setia Industr Tbk
31	KICI	Kedaung Indag Can Tbk
32	KINO	Kino Indonesia Tbk
33	KRAH	Grand Kartech Tbk
34	LION	Lion Metal Works Tbk
35	LMPI	langgeng Makmur industry Tbk

36	LMSH	Lionmesh Prima Tbk
37	MBTO	Martina Berto Tbk
38	NIPS	Nippres Tbk
39	PICO	Pelangi Indah Canindo Tbk
40	PYFA	Pyridam Farma Tbk
41	SIMA	Siwani Makmur Tbk
42	SKBM	Sekar Bumi Tbk
43	SKLT	Sekar Laut Tbk
44	SMSM	Selamat Sempurna
45	SRSN	Indo Acitama Tbk
46	SSTM	Sunson Textile Manufacturer Tbk
47	STTP	Siantar Top Tbk
48	TCID	Mandom Indonesia Tbk
49	TRST	Trias Sentosa Tbk
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
51	WIIM	Wismilak Inti Makmur Tbk
52	YPAS	Yana Prima Hasta Persada Tbk

## Lampiran 3. Tabulasi Data

Tahun	Kode perusahaan	<i>Timeliness</i> (Y)	Profitabilitas (X1)	Solvabilitas (X2)	<i>Size</i> (X3)	Opini Audit (X4)	Ukuran KAP (X5)	Kepemilikan Manajerial (X6)
2015	ALKA	1	-0,008	0,471	25,697	1	0	0,001
2015	ALMI	1	-0,024	0,442	28,414	1	0	0,016
2015	ALTO	0	-0,021	0,470	27,797	1	0	0,022
2015	AMIN	1	0,058	0,408	25,749	1	0	0,010
2015	APLI	1	0,006	0,282	26,455	1	1	0,256
2015	ASII	1	0,064	0,484	33,134	1	1	0,000
2015	BAJA	1	-0,010	0,430	27,578	1	0	0,378
2015	BOLT	1	0,106	0,172	27,546	1	0	0,224
2015	BRNA	1	-0,004	0,445	28,230	1	0	0,102
2015	BTON	1	0,035	0,186	25,933	1	0	0,096
2015	CINT	1	0,077	0,177	26,671	1	0	0,004
2015	CPIN	1	0,074	0,491	30,837	1	1	0,000
2015	DPNS	1	0,036	0,121	26,338	1	0	0,057
2015	ETWA	0	-0,068	0,443	27,918	1	0	0,077
2015	GDST	1	-0,047	0,321	27,800	1	0	0,000
2015	GGRM	1	0,102	0,402	31,782	1	1	0,009
2015	GJTL	1	-0,018	0,001	30,494	1	1	0,009
2015	HDTX	1	-0,073	0,414	29,216	1	0	0,029
2015	IKAI	1	-0,079	0,423	26,690	1	0	0,016
2015	IMPC	1	0,077	0,345	28,147	1	0	0,016
2015	INAI	1	0,022	0,420	27,916	1	0	0,107
2015	INCI	1	0,100	0,091	25,856	1	0	0,364
2015	INDF	1	0,040	0,430	32,151	1	1	0,000
2015	INDS	1	0,001	0,249	28,569	1	0	0,004
2015	ISSP	0	0,029	0,531	29,326	1	0	0,000
2015	JKSW	1	-0,087	0,461	26,304	1	0	0,013
2015	JPRS	1	-0,061	0,085	26,618	1	0	0,155
2015	KAEF	1	0,078	0,425	28,805	1	0	0,000
2015	KBLM	1	0,019	0,447	27,207	1	0	0,089
2015	KDSI	1	0,010	0,478	27,794	1	0	0,053
2015	KICI	1	-0,097	0,302	25,620	1	0	0,002
2015	KINO	1	0,082	0,447	28,798	1	0	0,105
2015	KRAH	1	-0,014	0,469	27,003	1	0	0,000
2015	LION	1	0,072	0,289	27,184	1	0	0,002

2015	LMPI	1	0,005	0,494	27,399	1	0	0,000
2015	LMSH	1	0,015	0,160	25,619	1	0	0,256
2015	MBTO	1	-0,022	0,331	27,199	1	0	0,001
2015	NIPS	1	0,020	0,407	28,068	1	0	0,060
2015	PICO	1	0,025	0,492	27,130	1	0	0,001
2015	PYFA	1	0,019	0,367	25,798	1	0	0,231
2015	SIMA	0	-0,037	0,283	24,414	1	0	0,318
2015	SKBM	1	0,053	0,450	27,362	1	0	0,031
2015	SKLT	1	0,053	0,497	26,656	1	0	0,002
2015	SMSM	1	0,208	0,351	28,429	1	1	0,080
2015	SRSN	1	0,027	0,408	27,076	1	0	0,116
2015	SSTM	1	-0,014	0,462	27,305	1	0	0,081
2015	STTP	1	0,097	0,474	28,283	1	0	0,032
2015	TCID	1	0,062	0,176	28,364	1	1	0,001
2015	TRST	1	0,008	0,417	28,842	1	1	0,086
2015	ULTJ	1	0,048	0,210	28,895	1	0	0,179
2015	WIIM	1	0,098	0,297	27,926	1	0	0,336
2015	YPAS	1	-0,035	0,461	26,355	1	0	0,004
2016	ALKA	1	0,004	0,553	25,640	1	0	0,000
2016	ALMI	1	-0,046	0,412	28,398	1	0	0,016
2016	ALTO	0	-0,023	0,587	27,784	1	0	0,022
2016	AMIN	0	0,094	0,359	26,016	1	0	0,210
2016	APLI	1	0,080	0,216	26,474	1	1	0,266
2016	ASII	1	0,070	0,466	33,199	1	1	0,000
2016	BAJA	1	0,035	0,400	27,613	1	0	0,778
2016	BOLT	1	0,116	0,261	27,567	1	0	0,224
2016	BRNA	1	0,006	0,508	28,368	1	0	0,075
2016	BTON	1	-0,034	0,190	25,901	1	0	0,394
2016	CINT	1	0,052	0,183	26,713	1	0	0,004
2016	CPIN	1	0,092	0,415	30,818	1	1	0,000
2016	DPNS	1	0,034	0,111	26,414	1	0	0,057
2016	ETWA	0	-0,059	0,494	27,779	1	0	0,077
2016	GDST	1	0,025	0,338	27,860	1	0	0,373
2016	GGRM	1	0,106	0,372	31,773	1	1	0,007
2016	GJTL	1	0,034	0,487	30,559	1	1	0,011
2016	HDTX	1	-0,083	0,452	29,188	1	0	0,029
2016	IKAI	1	-0,048	0,233	26,303	1	0	0,016
2016	IMPC	1	0,055	0,461	28,453	1	0	0,016
2016	INAI	1	0,027	0,407	27,923	1	0	0,107
2016	INCI	1	0,037	0,098	26,319	1	0	0,389
2016	INDF	1	0,064	0,465	32,040	1	1	0,000



2016	INDS	1	0,020	0,165	28,538	1	0	0,004
2016	ISSP	0	0,017	0,562	29,430	1	0	0,000
2016	JKSW	1	-0,011	0,417	26,333	0	0	0,013
2016	JPRS	1	-0,055	0,123	26,585	1	0	0,340
2016	KAEF	1	0,059	0,508	29,160	1	0	0,000
2016	KBLM	1	0,033	0,498	27,183	1	0	0,089
2016	KDSI	1	0,041	0,433	27,764	1	0	0,054
2016	KICI	1	0,003	0,363	25,664	1	0	0,002
2016	KINO	1	0,055	0,406	28,820	1	0	0,106
2016	KRAH	0	0,001	0,502	27,118	1	0	0,093
2016	LION	1	0,062	0,314	27,254	1	0	0,002
2016	LMPI	1	0,009	0,496	27,421	1	0	0,000
2016	LMSH	1	0,038	0,280	25,816	1	0	0,237
2016	MBTO	1	0,012	0,379	27,288	1	0	0,001
2016	NIPS	0	0,037	0,526	28,206	1	0	0,240
2016	PICO	1	0,022	0,584	27,182	1	0	0,001
2016	PYFA	1	0,031	0,368	25,842	1	0	0,231
2016	SIMA	1	-0,017	0,297	24,417	1	0	0,388
2016	SKBM	1	0,023	0,432	27,633	1	0	0,036
2016	SKLT	1	0,036	0,479	27,066	1	0	0,003
2016	SMSM	1	0,023	0,299	28,444	1	1	0,080
2016	SRSN	1	0,015	0,439	27,299	1	0	0,221
2016	SSTM	1	-0,022	0,408	27,232	1	0	0,366
2016	STTP	0	0,075	0,500	28,480	1	0	0,032
2016	TCID	1	0,074	0,184	28,413	1	1	0,001
2016	TRST	1	0,010	0,413	28,822	1	1	0,071
2016	ULTJ	1	0,067	0,177	29,075	1	0	0,115
2016	WIIM	1	0,079	0,268	27,934	1	0	0,341
2016	YPAS	1	-0,039	0,493	26,359	1	0	0,004
2017	ALKA	1	0,050	0,443	26,444	1	0	0,000
2017	ALMI	1	0,004	0,541	28,497	1	0	0,017
2017	ALTO	0	-0,057	0,422	27,735	1	0	0,022
2017	AMIN	0	0,028	0,400	26,254	1	0	0,210
2017	APLI	1	-0,003	0,430	26,711	1	1	0,267
2017	ASII	1	0,078	0,471	33,320	1	1	0,000
2017	BAJA	1	-0,024	0,418	27,576	1	0	0,378
2017	BOLT	1	0,078	0,394	27,804	1	0	0,224
2017	BRNA	1	-0,091	0,001	28,306	1	0	0,072
2017	BTON	1	0,062	0,157	25,935	1	0	0,096
2017	CINT	1	0,062	0,198	26,890	1	0	0,004
2017	CPIN	1	0,102	0,360	30,831	1	1	0,000

2017	DPNS	1	0,019	0,132	26,455	1	0	0,059
2017	ETWA	0	-0,114	0,109	27,739	1	0	0,077
2017	GDST	1	0,008	0,343	27,883	1	0	0,000
2017	GGRM	1	0,116	0,368	31,832	1	1	0,007
2017	GJTL	1	0,002	0,487	30,532	1	1	0,011
2017	HDTX	1	-0,010	0,417	29,026	0	0	0,029
2017	IKAI	1	-0,090	0,459	26,161	1	0	0,016
2017	IMPC	1	0,040	0,438	28,462	1	0	0,017
2017	INAI	1	0,032	0,471	27,825	1	0	0,107
2017	INCI	1	0,054	0,117	26,440	1	0	0,389
2017	INDF	1	0,059	0,468	32,108	1	1	0,000
2017	INDS	1	0,047	0,119	28,521	1	0	0,004
2017	ISSP	1	0,001	0,547	29,467	1	0	0,000
2017	JKSW	1	-0,016	0,467	26,254	1	0	0,013
2017	JPRS	0	-0,042	0,185	26,602	1	0	0,340
2017	KAEF	1	0,054	0,578	29,439	1	0	0,000
2017	KBLM	1	0,036	0,359	27,842	1	0	0,089
2017	KDSI	1	0,052	0,434	27,915	1	0	0,055
2017	KICI	1	0,053	0,388	25,730	1	0	0,002
2017	KINO	1	0,034	0,365	28,806	1	0	0,106
2017	KRAH	0	-0,083	0,406	27,194	1	0	0,083
2017	LION	1	0,014	0,337	27,248	1	0	0,002
2017	LMPI	1	-0,037	0,549	27,450	1	0	0,383
2017	LMSH	1	0,080	0,196	25,806	1	0	0,206
2017	MBTO	1	-0,032	0,471	27,383	1	0	0,001
2017	NIPS	0	0,023	0,537	28,272	1	0	0,240
2017	PICO	1	0,023	0,412	27,303	1	0	0,001
2017	PYFA	1	0,045	0,318	25,796	1	0	0,231
2017	SIMA	1	0,002	0,471	25,180	1	0	0,387
2017	SKBM	1	0,016	0,370	28,115	1	0	0,022
2017	SKLT	1	0,036	0,517	27,179	1	0	0,007
2017	SMSM	1	0,027	0,252	28,524	1	1	0,080
2017	SRSN	1	0,027	0,363	27,204	1	0	0,373
2017	SSTM	0	-0,039	0,449	27,130	1	0	0,366
2017	STTP	0	0,092	0,409	28,482	1	0	0,032
2017	TCID	1	0,076	0,213	28,490	1	1	0,001
2017	TRST	1	0,011	0,407	28,835	1	1	0,063
2017	ULTJ	1	0,037	0,189	29,277	1	0	0,338
2017	WIIM	1	0,033	0,202	27,835	1	0	0,319
2017	YPAS	1	-0,048	0,481	26,439	1	0	0,004

## Lampiran 4. Statistik Deskriptif

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Timeliness Penyampaian Laporan Keuangan (Y)	156	0	1	,88	,328
Profitabilitas (X1)	156	-,114412020346097	,207785837445746	,021594959918634	,051413693794065
Solvabilitas (X2)	156	,000565861170241	,587293755396606	,369252039178218	,131795786030601
Ukuran Perusahaan (X3)	156	24,414157226959286	33,320183908592620	27,814524267730800	1,674693228470114
Opini Audit (X4)	156	0	1	,99	,113
Ukuran KAP (X5)	156	0	1	,17	,380
Kepemilikan Manajerial (X6)	156	,000007652142600	,7777777777777777778	,102114093523294	,136428713020525
Valid N (listwise)	156				

#### a) Timeliness Penyampaian Laporan Keuangan (Y)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	perusahaan tidak tepat waktu	19	12,2	12,2	12,2
	perusahaan tepat waktu	137	87,8	87,8	100,0
	Total	156	100,0	100,0	

#### b) Opini Audit (X4)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	opini selain wajar tanpa pengecualian	2	1,3	1,3	1,3
	opini wajar tanpa pengecualian	154	98,7	98,7	100,0
	Total	156	100,0	100,0	

**c) Ukuran KAP (X5)**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP non Big Four	129	82,7	82,7	82,7
	KAP Big Four	27	17,3	17,3	100,0
	Total	156	100,0	100,0	

**Lampiran 5. Analisis Regresi Logistik**

**a) Hasil Uji *Goodness of Fit***

**Hosmer and Lemeshow Test**

Step	Chi-square	Df	Sig.
1	6,174	8	,628

**b) Hasil Uji *Overall Model Fit***

**Iteration History<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	119,602	1,513
	2	115,665	1,910
	3	115,592	1,974
	4	115,592	1,976
	5	115,592	1,976

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 115,592

c. Estimation terminated at iteration number 5

because parameter estimates changed by less than ,001.

Iteration History<sup>a,b,c,d</sup>

Iteration		-2 Log likelihood	Coefficients						
			Constant	Profitabilitas (X1)	Solvabilitas (X2)	Ukuran Perusahaan (X3)	Opini Audit (X4)	Ukuran KAP (X5)	Kepemilikan Manajerial (X6)
Step 1	1	110,078	4,793	4,728	-1,698	-,073	-,712	,504	-1,154
	2	98,861	9,366	9,579	-3,524	-,166	-1,597	1,301	-2,138
	3	96,174	12,965	12,309	-4,762	-,238	-2,587	2,338	-2,592
	4	95,511	14,784	12,863	-5,081	-,261	-3,595	3,390	-2,677
	5	95,287	15,883	12,892	-5,099	-,264	-4,602	4,407	-2,681
	6	95,206	16,889	12,892	-5,099	-,264	-5,604	5,411	-2,682
	7	95,176	17,890	12,892	-5,099	-,264	-6,605	6,412	-2,682
	8	95,165	18,891	12,892	-5,099	-,264	-7,606	7,412	-2,682
	9	95,161	19,891	12,892	-5,099	-,264	-8,606	8,413	-2,682
	10	95,159	20,891	12,892	-5,099	-,264	-9,606	9,413	-2,682
	11	95,159	21,891	12,892	-5,099	-,264	-10,606	10,413	-2,682
	12	95,159	22,891	12,892	-5,099	-,264	-11,606	11,413	-2,682
	13	95,159	23,891	12,892	-5,099	-,264	-12,606	12,413	-2,682
	14	95,159	24,891	12,892	-5,099	-,264	-13,606	13,413	-2,682
	15	95,158	25,891	12,892	-5,099	-,264	-14,606	14,413	-2,682
	16	95,158	26,891	12,892	-5,099	-,264	-15,606	15,413	-2,682
	17	95,158	27,891	12,892	-5,099	-,264	-16,606	16,413	-2,682
	18	95,158	28,891	12,892	-5,099	-,264	-17,606	17,413	-2,682
	19	95,158	29,891	12,892	-5,099	-,264	-18,606	18,413	-2,682
	20	95,158	30,891	12,892	-5,099	-,264	-19,606	19,413	-2,682

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 115,592

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

c) Hasil Uji Cox & Snell's R Square dan Nagelkerke R Square

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	95,158 <sup>a</sup>	,123	,235

- a. Estimation terminated at iteration number 20 because maximum iterations has been reached.  
Final solution cannot be found.

d) Hasil Uji Koefisien Regresi

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 <sup>a</sup>	Profitabilitas (X1)	12,892	5,785	4,967	1	,026	397154,937	4,732	33333521 860,021
	Solvabilitas (X2)	-5,099	2,544	4,019	1	,045	,006	,000	,892
	Ukuran Perusahaan (X3)	-,264	,263	1,011	1	,315	,768	,458	1,285
	Opini Audit (X4)	-19,606	28185,838	,000	1	,999	,000	,000	.
	Ukuran KAP (X5)	19,413	7377,617	,000	1	,998	269658367, 118	,000	.
	Kepemilikan Manajerial (X6)	-2,682	1,757	2,331	1	,127	,068	,002	2,141
	Constant	30,891	28185,839	,000	1	,999	2604299484 5032,395		

- a. Variable(s) entered on step 1: Profitabilitas (X1), Solvabilitas (X2), Ukuran Perusahaan (X3), Opini Audit (X4), Ukuran KAP (X5), Kepemilikan Manajerial (X6).

### Lampiran 6. Hasil Uji Hipotesis (Uji t)

#### Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 <sup>a</sup>	Profitabilitas (X1)	12,892	5,785	4,967	1	,026	397154,937	4,732	33333521 860,021
	Solvabilitas (X2)	-5,099	2,544	4,019	1	,045	,006	,000	,892
	Ukuran Perusahaan (X3)	-,264	,263	1,011	1	,315	,768	,458	1,285
	Opini Audit (X4)	-19,606	28185,838	,000	1	,999	,000	,000	.
	Ukuran KAP (X5)	19,413	7377,617	,000	1	,998	269658367, 118	,000	.
	Kepemilikan Manajerial (X6)	-2,682	1,757	2,331	1	,127	,068	,002	2,141
	Constant	30,891	28185,839	,000	1	,999	2604299484 5032,395		

a. Variable(s) entered on step 1: Profitabilitas (X1), Solvabilitas (X2), Ukuran Perusahaan (X3), Opini Audit (X4), Ukuran KAP (X5), Kepemilikan Manajerial (X6).