Lampiran 2

## Uji Statistik Deskriptif

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Profitabilitas | 69 | .036 | 1.000 | .18207 | .132509 |
| Solvabilitas | 69 | .15 | 9.81 | 2.0857 | 2.49710 |
| Ukuran perusahaan | 69 | 5.22 | 13.99 | 9.2881 | 2.14598 |
| Audit report lag | 69 | 0 | 88 | 57.83 | 21.038 |
| Valid N (listwise) | 69 | | | | |

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | Non financial | 54 | 78.3 | 78.3 | 78.3 |
| | Financial | 15 | 21.7 | 21.7 | 100.0 |
| | Total | 69 | 100.0 | 100.0 | |

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | Non The Big Four | 7 | 10.1 | 10.1 | 10.1 |
| | The Big Four | 62 | 89.9 | 89.9 | 100.0 |
| | Total | 69 | 100.0 | 100.0 | |

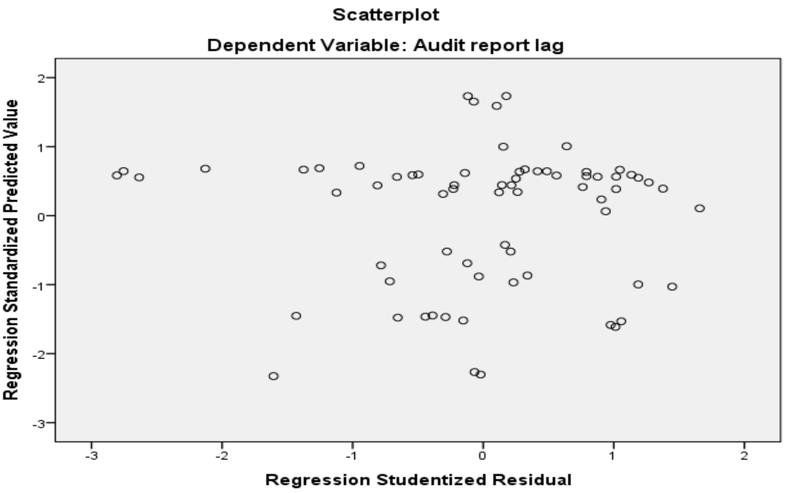
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | Opini bukan wajar tanpa pengecualian | 3 | 4.3 | 4.3 | 4.3 |
| | Opini wajar tanpa pengecualian | 66 | 95.7 | 95.7 | 100.0 |
| | Total | 69 | 100.0 | 100.0 | |

## Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 69 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 1.413.708.073 |
| Most Extreme Differences | Absolute | .092 |
| | Positive | .060 |
| | Negative | -.092 |
| Test Statistic | | .092 |
| Asymp. Sig. (2-tailed) | | .200[c,d] |

## Uji Heteroskedastistas



| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7.195 | 16.725 | | .430 | .669 |
| | Profitabilitas | -15.665 | 7.885 | -.250 | -1.987 | .051 |
| | Solvabilitas | 1.573 | .819 | .333 | 1.922 | .059 |
| | Jenis industri | -6.035 | 5.912 | -.177 | -1.021 | .311 |
| | Ukuran perusahaan | -.601 | .999 | -.091 | -.601 | .550 |
| | Ukuran KAP | -.815 | 6.865 | -.018 | -.119 | .906 |
| | Opini auditor | -.163 | 8.668 | -.002 | -.019 | .985 |

a. Dependent Variable: Unstandardized Residual

## Uji Multikolinearitas

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | Profitabilitas | .908 | 1.102 |
| | Solvabilitas | .479 | 2.089 |
| | Jenis Industri | .478 | 2.094 |
| | Ukuran Perusahaan | .626 | 1.596 |
| | Ukuran KAP | .661 | 1.513 |
| | Opini Auditor | .908 | 1.101 |

## Uji Autokorelasi

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .776[a] | .602 | .563 | 13.904 | 2.075 |

a. Predictors: (Constant), Opini auditor, Ukuran KAP, Solvabilitas, Profitabilitas, Ukuran perusahaan, Jenis industri

b. Dependent Variable: Audit report lag

## Uji Regresi Linear Berganda

| Model | | Unstandardized Coefficients | | Standardized Coefficients |
|---|---|---|---|---|
| | | B | Std. Error | Beta |
| 1 | (Constant) | 82.721 | 16.615 | |
| | Profitabilitas | -16.317 | 7.833 | -.175 |
| | Solvabilitas | 1.711 | .813 | .244 |
| | Jenis industri | -40.928 | 5.873 | -.808 |
| | Ukuran perusahaan | -1.367 | .993 | -.139 |
| | Ukuran KAP | 16.833 | 6.819 | .243 |
| | Opini auditor | -20.097 | 8.611 | -.196 |

## Uji Koefisien Determinasi (*Adjusted* $R^2$)

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .776[a] | .602 | .563 | 13.904 | 2.075 |

a. Predictors: (Constant), Opini auditor, Ukuran KAP, Solvabilitas, Profitabilitas, Ukuran perusahaan, Jenis industri
b. Dependent Variable: Audit report lag

## Uji Statistik F

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 18.109.827 | 6 | 3.018.304 | 15.613 | .000[b] |
| | Residual | 11.986.086 | 62 | 193.324 | | |
| | Residual | 30.095.913 | 68 | | | |

a. Dependent Variable: Audit report lag
b. Predictors: (Constant), Opini auditor, Ukuran KAP, Solvabilitas, Profitabilitas, Ukuran perusahaan, Jenis industry

## Hasil Uji Statistik t

| Variabel | | t | Sig. | Keterangan |
|---|---|---|---|---|
| 1 | Profitabilitas | -2.083 | .041 | Diterima |
| | Solvabilitas | 2.104 | .039 | Diterima |
| | Jenis industri | -6.969 | .000 | Diterima |
| | Ukuran perusahaan | -1.377 | .173 | Ditolak |
| | Ukuran KAP | 2.468 | .016 | Ditolak |
| | Opini auditor | -2.334 | .023 | Diterima |