

LAMPIRAN

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kompetensi KA	130	.2500	1.0000	.808333	.2158277
Independensi KA	130	.2500	.6667	.633974	.0883479
Aktivitas KA	130	2	46	6.84	6.047
Ukuran KA	130	2	4	3.05	.371
Audit Delay	130	55	335	103.02	23.581
Valid N (listwise)	130				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Ukuran KA, Kompetensi KA, Aktivitas KA, Independensi KA	.	Enter

a. All requested variables entered.

b. Dependent Variable: LN_Audit_Delay

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.389 ^a	.151	.124	.11012

a. Predictors: (Constant), Ukuran KA, Kompetensi KA, Aktivitas KA, Independensi KA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.268	4	.067	5.532	.000 ^a
	Residual	1.504	124	.012		
	Total	1.772	128			

a. Predictors: (Constant), Ukuran KA, Kompetensi KA, Aktivitas KA, Independensi KA

b. Dependent Variable: LN_Audit_Delay

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.755	.192		24.741	.000
	Kompetensi KA	-.174	.045	-.324	-3.877	.000
	Independensi KA	-.001	.125	-.001	-.011	.991
	Aktivitas KA	-.005	.002	-.239	-2.777	.006
	Ukuran KA	.009	.039	.028	.229	.819

a. Dependent Variable: LN_Audit_Delay

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.15461015
Most Extreme Differences	Absolute	.150
	Positive	.150
	Negative	-.146
Kolmogorov-Smirnov Z		1.709
Asymp. Sig. (2-tailed)		.006

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		129
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.10838158
Most Extreme Differences	Absolute	.105
	Positive	.090
	Negative	-.105
Kolmogorov-Smirnov Z		1.191
Asymp. Sig. (2-tailed)		.117

a. Test distribution is Normal.

b. Calculated from data.

Runs Test

	Unstandardized Residual
Test Value ^a	.00353
Cases < Test Value	64
Cases >= Test Value	65
Total Cases	129
Number of Runs	56
Z	-1.679
Asymp. Sig. (2-tailed)	.093

a. Median

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kompetensi KA	.980	1.021
	Independensi KA	.434	2.302
	Aktivitas KA	.927	1.078
	Ukuran KA	.452	2.211

a. Dependent Variable: LN_Audit_Delay

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.018	.135		.135	.893
	Kompetensi KA	-.001	.031	-.002	-.023	.981
	Independensi KA	.089	.088	.137	1.015	.312
	Aktivitas KA	.000	.001	-.033	-.353	.725
	Ukuran KA	.001	.027	.006	.047	.963

a. Dependent Variable: Abs_res