

LAMPIRAN

Data Penelitian**Lampiran 1**

No	Kode Perusahaan	Tahun	Nama Perusahaan	Audit Delay			Ukuran Perusahaan		Opini Auditor
				Tanggal Batas LK	Tanggal Lap. Audit	Audit Delay	Total Aset	Log Total Aset	
1	ASSA	2013	PT Adi Sarana Armada Tbk	31-Dec-13	14-Mar-14	73	Rp 2,172,241,158,275	12.34	1
2	ASSA	2014	PT Adi Sarana Armada Tbk	31-Dec-14	27-Mar-15	86	Rp 2,507,311,194,506	12.40	1
3	ASSA	2015	PT Adi Sarana Armada Tbk	31-Dec-15	30-Mar-16	90	Rp 2,892,967,196,853	12.46	1
4	ASSA	2016	PT Adi Sarana Armada Tbk	31-Dec-16	29-Mar-17	88	Rp 3,029,807,463,353	12.48	1
5	ASSA	2017	PT Adi Sarana Armada Tbk	31-Dec-17	27-Mar-18	86	Rp 3,307,396,918,555	12.52	1
6	CASS	2013	PT Cardig Aero Services Tbk	31-Dec-13	28-Mar-14	87	Rp 916,593,561,000	11.96	1
7	CASS	2014	PT Cardig Aero Services Tbk	31-Dec-14	27-Mar-15	86	Rp 1,085,460,356,000	12.04	1
8	CASS	2017	PT Cardig Aero Services Tbk	31-Dec-17	27-Mar-18	86	Rp 1,907,034,830,000	12.28	1
9	GIAA	2013	PT Garuda Indonesia (Persero) Tbk	31-Dec-13	30-Jan-14	30	Rp36,003,684,779,928	13.56	1

10	GIAA	2014	PT Garuda Indonesia (Persero) Tbk	31-Dec-14	18-Mar-15	77	Rp38,574,150,766,320	13.59	1
11	GIAA	2016	PT Garuda Indonesia (Persero) Tbk	31-Dec-16	10-Mar-17	69	Rp50,217,982,324,040	13.70	1
12	GIAA	2017	PT Garuda Indonesia (Persero) Tbk	31-Dec-17	21-Feb-18	52	Rp50,985,081,275,964	13.71	1
13	IATA	2013	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	31-Dec-13	24-Mar-14	83	Rp 1,045,774,769,350	12.02	1
14	IATA	2014	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	31-Dec-14	20-Mar-15	79	Rp 1,549,653,902,538	12.19	1
15	IATA	2015	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	31-Dec-15	21-Mar-16	81	Rp 1,348,976,980,160	12.13	1
16	IATA	2016	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	31-Dec-16	15-Mar-17	74	Rp 1,266,980,874,100	12.10	1
17	IATA	2017	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	31-Dec-17	23-Feb-18	54	Rp 1,053,428,668,920	12.02	1
18	INDX	2013	PT Tanah Laut Tbk d.h Indoexchange Tbk	31-Dec-13	17-Feb-14	48	Rp 147,417,713,509	11.17	0
19	INDX	2015	PT Tanah Laut Tbk d.h Indoexchange Tbk	31-Dec-15	23-Feb-16	54	Rp 181,024,951,673	11.26	1

20	INDX	2017	PT Tanah Laut Tbk d.h Indoexchange Tbk	31-Dec- 17	27-Mar- 18	86	Rp 109,923,503,603	11.04	1
21	KARW	2013	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	31-Dec- 13	25-Mar- 14	84	Rp 669,601,337,643	11.83	1
22	KARW	2014	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	31-Dec- 14	26-Mar- 15	85	Rp 667,552,928,840	11.82	1
23	KARW	2015	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	31-Dec- 15	30-Mar- 16	90	Rp 314,509,418,410	11.50	0
24	KARW	2016	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	31-Dec- 16	30-Mar- 17	89	Rp 330,410,789,380	11.52	1
25	KARW	2017	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	31-Dec- 17	19-Mar- 18	78	Rp 344,420,412,684	11.54	1
26	NELY	2013	PT Pelayaran Nelly Dwi Putri Tbk	31-Dec- 13	25-Mar- 14	84	Rp 435,085,209,919	11.64	1
27	NELY	2014	PT Pelayaran Nelly Dwi Putri Tbk	31-Dec- 14	25-Mar- 15	84	Rp 442,803,314,973	11.65	1
28	NELY	2015	PT Pelayaran Nelly Dwi Putri Tbk	31-Dec- 15	24-Mar- 16	84	Rp 422,231,227,377	11.63	1
29	NELY	2016	PT Pelayaran Nelly Dwi Putri Tbk	31-Dec- 16	24-Mar- 17	83	Rp 409,484,780,079	11.61	1

30	NELY	2017	PT Pelayaran Nelly Dwi Putri Tbk	31-Dec-17	23-Mar-18	82	Rp 416,286,581,960	11.62	1
31	SMDR	2013	PT Samudera Indonesia Tbk	31-Dec-13	26-Mar-14	85	Rp 7,873,358,125,692	12.90	1
32	SMDR	2014	PT Samudera Indonesia Tbk	31-Dec-14	24-Mar-15	83	Rp 7,755,296,769,160	12.89	1
33	SMDR	2015	PT Samudera Indonesia Tbk	31-Dec-15	28-Mar-16	88	Rp 7,906,965,596,230	12.90	1
34	SMDR	2016	PT Samudera Indonesia Tbk	31-Dec-16	27-Mar-17	86	Rp 7,684,012,069,056	12.89	1
35	SMDR	2017	PT Samudera Indonesia Tbk	31-Dec-17	26-Mar-18	85	Rp 7,976,895,122,844	12.90	1
36	TAXI	2014	PT Express Transindo Utama Tbk	31-Dec-14	27-Mar-15	86	Rp 3,011,281,084,000	12.48	1
37	TAXI	2016	PT Express Transindo Utama Tbk	31-Dec-16	29-Mar-17	88	Rp 2,557,262,840,000	12.41	1
38	TMAS	2013	PT Pelayaran Tempuran Emas Tbk	31-Dec-13	26-Mar-14	85	Rp 1,670,514,551,431	12.22	1
39	TMAS	2014	PT Pelayaran Tempuran Emas Tbk	31-Dec-14	16-Mar-15	75	Rp 1,626,894,522,573	12.21	1
40	TMAS	2015	PT Pelayaran Tempuran Emas Tbk	31-Dec-15	22-Mar-16	82	Rp 1,782,060,875,189	12.25	1
41	TMAS	2016	PT Pelayaran Tempuran Emas Tbk	31-Dec-16	29-Mar-17	88	Rp 2,525,662,339,789	12.40	1

42	TMAS	2017	PT Pelayaran Tempuran Emas Tbk	31-Dec-17	26-Mar-18	85	Rp 2,918,378,214,457	12.47	1
43	TPMA	2013	PT Trans Power Maribe Tbk	31-Dec-13	10-Mar-14	69	Rp 1,577,235,208,305	12.20	1
44	TPMA	2014	PT Trans Power Maribe Tbk	31-Dec-14	20-Mar-15	79	Rp 1,693,155,231,440	12.23	1
45	TPMA	2015	PT Trans Power Maribe Tbk	31-Dec-15	24-Mar-16	84	Rp 1,808,015,161,010	12.26	1
46	TPMA	2016	PT Trans Power Maribe Tbk	31-Dec-16	20-Mar-17	79	Rp 1,628,645,613,340	12.21	1
47	TPMA	2017	PT Trans Power Maribe Tbk	31-Dec-17	22-Mar-18	81	Rp 1,558,318,069,548	12.19	1
48	TRAM	2013	PT Trada Maritime Tbk	31-Dec-13	25-Mar-14	84	Rp 3,891,301,390,464	12.59	1
49	TRAM	2014	PT Trada Maritime Tbk	31-Dec-14	27-Mar-15	86	Rp 3,553,005,641,840	12.55	1
50	TRAM	2015	PT Trada Maritime Tbk	31-Dec-15	28-Mar-16	88	Rp 2,834,068,279,090	12.45	1
51	TRAM	2016	PT Trada Maritime Tbk	31-Dec-16	27-Mar-17	86	Rp 2,173,679,640,540	12.34	1
52	WEHA	2013	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	31-Dec-13	25-Mar-14	84	Rp 515,509,832,681	11.71	1
53	WEHA	2014	PT Weha Transportasi Indonesia Tbk d.h Panorama	31-Dec-14	25-Mar-15	84	Rp 477,308,105,800	11.68	1

			Transportasi Tbk							
54	WEHA	2015	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	31-Dec-15	28-Mar-16	88	Rp 358,826,820,649	11.55	1	
55	WEHA	2016	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	31-Dec-16	27-Mar-17	86	Rp 304,957,257,727	11.48	1	
56	WEHA	2017	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	31-Dec-17	15-Mar-18	74	Rp 300,003,474,668	11.48	1	
57	WINS	2013	PT Wintermar Offshore Marine Tbk	31-Dec-13	21-Mar-14	80	Rp 5,147,218,396,155	12.71	1	
58	WINS	2016	PT Wintermar Offshore Marine Tbk	31-Dec-12	15-Mar-13	74	Rp 5,987,329,158,300	12.78	1	

Lampiran 2

No	Kode Perusahaan	Tahun	Nama Perusahaan	Leverage Ratio				Kode KAP
				Liabilitas Jangka Pendek	Liabilitas Jangka Panjang	Ekuitas	Leverage	
1	ASSA	2013	PT Adi Sarana Armada Tbk	Rp 410,110,600,279	Rp 937,133,679,805	Rp 824,996,878,191	1.63	1
2	ASSA	2014	PT Adi Sarana Armada Tbk	Rp 537,744,820,888	Rp 1,132,149,219,873	Rp 837,417,153,745	1.99	1
3	ASSA	2015	PT Adi Sarana Armada Tbk	Rp 625,123,073,152	Rp 1,413,300,198,967	Rp 854,543,924,734	2.39	1
4	ASSA	2016	PT Adi Sarana Armada Tbk	Rp 596,788,731,977	Rp 1,529,390,696,098	Rp 903,628,035,278	2.35	1
5	ASSA	2017	PT Adi Sarana Armada Tbk	Rp 802,405,786,738	Rp 1,519,181,468,376	Rp 985,809,663,441	2.36	1
6	CASS	2013	PT Cardig Aero Services Tbk	Rp 315,416,064,000	Rp 192,431,075,000	Rp 408,746,422,000	1.24	1
7	CASS	2014	PT Cardig Aero Services Tbk	Rp 353,250,744,000	Rp 243,691,371,000	Rp 488,518,241,000	1.22	0
8	CASS	2017	PT Cardig Aero Services Tbk	Rp626,321,050,000	Rp 481,882,247,000	Rp 798,831,533,000	1.39	0
9	GIAA	2013	PT Garuda Indonesia (Persero) Tbk	Rp11,992,644,558,963	Rp10,394,121,822,852	Rp13,616,918,398,113	1.64	1
10	GIAA	2014	PT Garuda Indonesia (Persero) Tbk	Rp15,168,905,028,640	Rp12,001,341,988,880	Rp11,403,903,748,800	2.38	1

11	GIAA	2016	PT Garuda Indonesia (Persero) Tbk	Rp21,008,208,761,756	Rp15,640,794,527,800	Rp13,568,979,034,484	2.70	1
12	GIAA	2017	PT Garuda Indonesia (Persero) Tbk	Rp26,037,171,599,556	Rp12,247,076,954,808	Rp12,700,832,721,600	3.01	1
13	IATA	2013	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	Rp 793,570,927,311	Rp 248,504,675,802	Rp 276,119,708,532	3.77	0
14	IATA	2014	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	Rp 197,675,779,840	Rp 547,181,709,920	Rp 836,707,408,720	0.89	0
15	IATA	2015	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	Rp 257,990,048,065	Rp 436,750,017,285	Rp 801,171,304,530	0.87	0
16	IATA	2016	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	Rp 497,474,564,256	Rp 179,187,158,292	Rp 590,319,151,552	1.15	0
17	IATA	2017	PT Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk	Rp 340,399,095,324	Rp 115,502,972,724	Rp 597,526,600,872	0.76	0
18	INDX	2013	PT Tanah Laut Tbk d.h Indoexchange Tbk	Rp 17,232,581,209	Rp 769,475,000	Rp 129,415,657,300	0.14	0

19	INDX	2015	PT Tanah Laut Tbk d.h Indoexchange Tbk	Rp 1,229,034,146	Rp 800,048,000	Rp 178,995,869,527	0.01	0
20	INDX	2017	PT Tanah Laut Tbk d.h Indoexchange Tbk	Rp 345,263,343	Rp 1,160,079,593	Rp 108,418,160,667	0.01	0
21	KARW	2013	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	Rp 750,881,575,446	Rp 2,539,712,229	Rp 83,819,950,032	8.99	1
22	KARW	2014	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	Rp 787,044,017,760	Rp 3,006,859,960	Rp 122,497,948,880	6.45	1
23	KARW	2015	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	Rp 852,657,238,045	Rp 2,968,339,125	Rp 538,147,819,635	1.59	1
24	KARW	2016	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	Rp 819,624,014,060	Rp 3,587,344,820	Rp 492,800,569,500	1.67	1
25	KARW	2017	PT ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk	Rp 806,671,859,316	Rp 280,213,284	Rp 462,531,659,916	1.74	1
26	NELY	2013	PT Pelayaran Nelly Dwi Putri Tbk	Rp 57,426,700,751	Rp 52,681,649,386	Rp 324,976,859,782	0.34	0

27	NELY	2014	PT Pelayaran Nelly Dwi Putri Tbk	Rp 52,967,173,989	Rp 50,895,934,922	Rp 338,940,206,062	0.31	0
28	NELY	2015	PT Pelayaran Nelly Dwi Putri Tbk	Rp 29,217,872,661	Rp 31,871,365,806	Rp 361,141,988,910	0.17	0
29	NELY	2016	PT Pelayaran Nelly Dwi Putri Tbk	Rp 22,862,731,874	Rp 18,653,327,932	Rp 367,968,720,273	0.11	0
30	NELY	2017	PT Pelayaran Nelly Dwi Putri Tbk	Rp 18,400,443,369	Rp 12,808,975,797	Rp 385,077,162,794	0.08	0
31	SMDR	2013	PT Samudera Indonesia Tbk	Rp 2,083,026,295,605	Rp 2,431,849,427,712	Rp 3,358,482,402,375	1.34	1
32	SMDR	2014	PT Samudera Indonesia Tbk	Rp 2,064,280,674,840	Rp 2,054,915,096,440	Rp 3,636,100,997,880	1.13	1
33	SMDR	2015	PT Samudera Indonesia Tbk	Rp 2,152,077,787,255	Rp 1,717,621,712,930	Rp 4,037,266,096,045	0.96	1
34	SMDR	2016	PT Samudera Indonesia Tbk	Rp 2,193,627,290,452	Rp 1,462,957,980,456	Rp 4,027,426,798,148	0.91	1
35	SMDR	2017	PT Samudera Indonesia Tbk	Rp 2,556,902,862,900	Rp 1,274,533,492,104	Rp 4,145,458,767,840	0.92	1
36	TAXI	2014	PT Express Transindo Utama Tbk	Rp 513,051,327,000	Rp 1,605,711,737,000	Rp 982,518,020,000	2.16	0
37	TAXI	2016	PT Express Transindo Utama Tbk	Rp 174,751,384,000	Rp 1,645,798,642,000	Rp 736,712,814,000	2.47	0
38	TMAS	2013	PT Pelayaran Tempuran Emas Tbk	Rp 567,334,563,633	Rp 766,925,568,124	Rp 336,254,419,674	3.97	1

39	TMAS	2014	PT Pelayaran Tempuran Emas Tbk	Rp 615,621,554,666	Rp 479,382,441,972	Rp 531,890,525,935	2.06	1
40	TMAS	2015	PT Pelayaran Tempuran Emas Tbk	Rp 463,425,983,891	Rp 503,969,130,496	Rp 814,665,760,802	1.19	1
41	TMAS	2016	PT Pelayaran Tempuran Emas Tbk	Rp 652,010,180,636	Rp 878,976,442,916	Rp 994,675,716,237	1.54	1
42	TMAS	2017	PT Pelayaran Tempuran Emas Tbk	Rp 818,827,483,785	Rp 1,076,606,410,352	Rp 1,022,944,320,320	1.85	1
43	TPMA	2013	PT Trans Power Maribe Tbk	Rp 389,458,357,125	Rp 541,906,192,314	Rp 645,870,658,866	1.44	0
44	TPMA	2014	PT Trans Power Maribe Tbk	Rp 423,252,576,360	Rp 491,067,084,240	Rp 778,835,570,840	1.17	0
45	TPMA	2015	PT Trans Power Maribe Tbk	Rp 445,038,963,755	Rp 470,055,451,325	Rp 892,920,745,930	1.02	0
46	TPMA	2016	PT Trans Power Maribe Tbk	Rp 381,861,721,004	Rp 356,801,081,908	Rp 889,982,810,428	0.83	0
47	TPMA	2017	PT Trans Power Maribe Tbk	Rp 324,587,143,236	Rp 282,665,404,260	Rp 951,065,522,052	0.64	0
48	TRAM	2013	PT Trada Maritime Tbk	Rp 1,824,162,566,562	Rp 373,266,526,092	Rp 1,693,872,297,810	1.30	1
49	TRAM	2014	PT Trada Maritime Tbk	Rp 1,475,869,471,000	Rp 769,352,384,680	Rp 1,307,783,786,160	1.72	0
50	TRAM	2015	PT Trada Maritime Tbk	Rp 1,913,979,425,645	Rp 521,491,308,990	Rp 398,597,558,250	6.11	0
51	TRAM	2016	PT Trada Maritime Tbk	Rp 1,666,678,226,740	Rp 384,532,636,572	Rp 122,468,777,228	16.75	0
52	WEHA	2013	PT Weha Transportasi Indonesia Tbk d.h	Rp 69,385,386,862	Rp 288,992,526,347	Rp 157,131,919,472	2.28	0

			Panorama Transportasi Tbk					
53	WEHA	2014	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	Rp 69,097,621,618	Rp 246,152,180,664	Rp 162,058,303,518	1.95	0
54	WEHA	2015	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	Rp 164,670,613,402	Rp 65,572,284,501	Rp 128,583,922,746	1.79	0
55	WEHA	2016	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	Rp 138,281,620,188	Rp 63,682,254,162	Rp 102,993,383,387	1.96	0
56	WEHA	2017	PT Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk	Rp 53,152,285,722	Rp 94,446,558,217	Rp 152,404,630,729	0.97	0
57	WINS	2013	PT Wintermar Offshore Marine Tbk	Rp 827,427,812,862	Rp 1,655,313,627,399	Rp 2,664,476,955,894	0.93	0
58	WINS	2016	PT Wintermar Offshore Marine Tbk	Rp 746,139,721,936	Rp 1,830,994,003,716	Rp 3,410,195,419,212	0.76	0

Lampiran 3

Hasil Analisis Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	58	69.00	90.00	82.2931	5.40308
Ukuran Perusahaan	58	11.04	13.71	12.2183	.60615
Leverage	58	.01	16.75	1.9909	2.52048
Valid N (listwise)	58				

Hasil Analisis Frekuensi Variabel Kualitas Kantor Akuntan Publik

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<i>Non Big 4</i>	32	55.0	55.0	55.0
	<i>Big 4</i>	26	45.0	45.0	100.0
	Total	58	100.0	100.0	

Hasil Analisis Frekuensi Variabel Opini Auditor

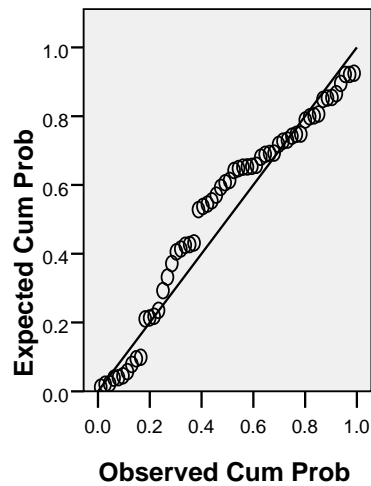
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	2	3.4	3.4	3.4
	1	56	96.6	96.6	100.0
	Total	58	100.0	100.0	

Hasil Uji Asumsi Klasik

1. Hasil Uji Normalitas

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Audit Delay



One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		58
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.74273084
Most Extreme Differences	Absolute	.150
	Positive	.082
	Negative	-.150
Kolmogorov-Smirnov Z		1.143
Asymp. Sig. (2-tailed)		.147
a. Test distribution is Normal.		
b. Calculated from data.		

2. Hasil Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kualitas KAP	.767	1.304
	Ukuran Perusahaan	.789	1.267
	<i>Levergae</i>	.984	1.016
	Opini Auditor	.963	1.038

3. Hasil Uji Autokorelasi

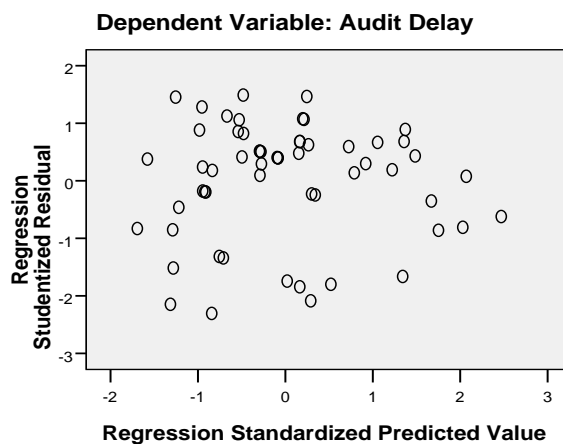
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.479 ^a	.229	.171	4.91845	1.758

- a. Predictors: (Constant), Kualitas KAP, Ukuran Perusahaan, *Leverage*, Opini Auditor
 b. Dependent Variabel: *Audit Delay*

4. Hasil Uji Heteroskedastisitas

Scatterplot



Hasil Uji Regresi Linier Berganda

Lampiran 5

Model		Unstandardized Coefficients		Standardized Coefficients	t	sig
		B	Std. Error	Beta		
1	(Constant)	125.688	14.600		8.609	.000
	Kualitas KAP	3.328	1.483	.309	2.245	.029
	Ukuran Perusahaan	-3.352	1.210	-.376	-2.271	.008
	<i>Levergae</i>	.380	.261	.177	1.457	.151
	Opini Audit	-5.226	2.161	-.297	-2.418	.019

1. Hasil Uji Statistik F

Model		Sum of Squares	Df	Mean Square	F	Sig
1	Regression	381.888	4	95.472	3.947	.007 ^b
	Residual	1282.129	53	24.191		
	Total	1664.017	57			

a. Dependent Variabel: Audit Delay

b. Predictors: (Constant), Kualitas KAP, Ukuran Perusahaan, Leverage, Opini Auditor

2. Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.479 ^a	.229	.171	4.91845	1.758

a. Predictors: (Constant), Kualitas KAP, Ukuran Perusahaan, *Leverage*, Opini Auditor

b. Dependent Variabel: *Audit Delay*

3. Hasil Uji t

Variabel	T	Sig.	Keterangan
Kualitas KAP	2.245	0.29	Ditolak
UkuranPerusahaan	-2.771	.008	Diterima
<i>Leverage</i>	1.457	.151	Ditolak
Opini Auditor	-2.418	.019	Diterima