



LAMPIRAN-LAMPIRAN

Lampiran 1 Sampel Data Penelitian

Sampel Penelitian

No	Kode Perusahaan	Nama Perusahaan Manufaktur
1	ARGO	Argo Pantes Tbk
2	ASII	Astra Internasional Tbk
3	AUTO	Astra Otoparts Tbk
4	BELL	Trisula Textile Industries Tbk
5	BIMA	Primarindo Asia Infrastructure Tbk
6	BRAM	Indo Kordsa Tbk
7	ERTX	Eratex Djaja Tbk
8	GDYR	Goodyear Indonesia Tbk
9	GJTL	Gajah Tunggal Tbk
10	GMFI	Garuda Maintenance Facility Aero Asia Tbk
11	IMAS	Indomobil Sukses Internasional Tbk
12	INDR	Indo-Rama Synthetics Tbk
13	INDS	Indospring Tbk
14	JECC	Jembo Cable Company Tbk
15	KBLI	KMI Wire & Cable Tbk
16	KBLM	Kabelindo Murni Tbk
17	MASA	Multistrada Arah Sarana Tbk
18	PBRX	Pan Brother Tbk
19	POLY	Asia Pacific Fibe Tbk
20	PRAS	Prima Alloy Steel Universal Tbk
21	PTSN	Sat Nusapersada Tbk
22	SCCO	Supreme Cable Manufacturing & Commerce Tbk
23	SMSM	Selamat Sempurna Tbk
24	SRIL	Sri Rejeki Isman Tbk
25	SSTM	Sunson Textile Manufacture Tbk
26	STAR	Star Petrochem Tbk
27	TRIS	Trisula International Tbk

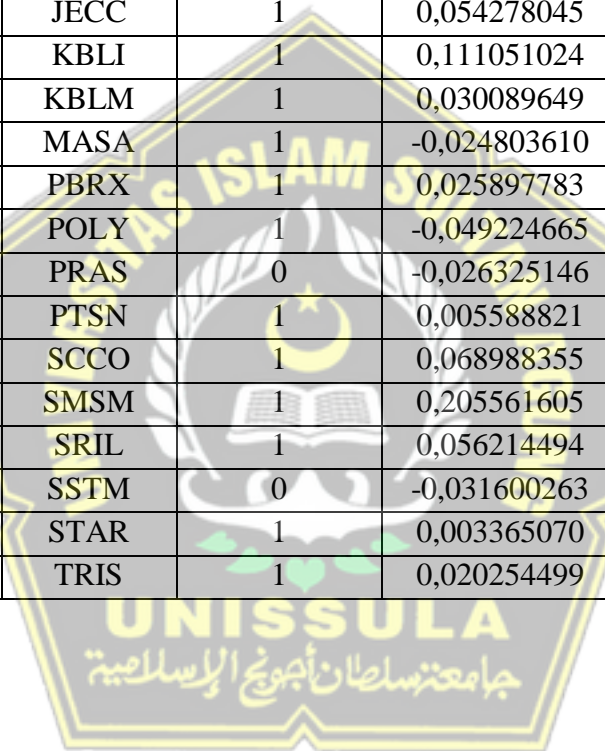
Lampiran 2 Tabulasi Data Penelitian

No	Tahun	Kode Perusahaan	Kompleksitas	Profitabilitas	Solvabilitas	Audit Delay
1	2015	ARGO	1	0,084617852	1,242962470	111
2	2015	ASII	1	0,063613585	0,484454133	56
3	2015	AUTO	1	0,022504954	0,292604214	56
4	2015	BELL	1	0,072378317	0,550634127	599
5	2015	BIMA	0	0,026516852	3,029,085,699	88
6	2015	BRAM	1	0,042791438	0,373159430	84
7	2015	ERTX	1	0,099400139	0,676622459	90
8	2015	GDYR	1	-0,000930120	0,534998318	90
9	2015	GJTL	1	-0,017894624	0,691930640	90
10	2015	GMFI	0	0,115608913	0,607686954	44
11	2015	IMAS	1	-0,000904609	0,730617706	85
12	2015	INDR	1	0,012559007	0,631187417	91
13	2015	INDS	1	0,000757193	0,248593282	86
14	2015	JECC	1	0,001814306	0,729285254	86
15	2015	KBLI	1	0,074346636	0,337954610	83
16	2015	KBLM	1	0,019499761	0,546940937	90
17	2015	MASA	1	-0,044882622	0,422736203	83
18	2015	PBRX	1	0,019468596	0,512563892	78
19	2015	POLY	1	-0,076503383	4,980,325,537	76
20	2015	PRAS	0	0,004202623	0,529578670	85
21	2015	PTSN	1	0,001719943	0,227480356	77
22	2015	SCCO	1	0,089738689	0,479820967	80
23	2015	SMSM	1	0,207785838	0,351271200	91
24	2015	SRIL	1	0,071059120	0,646719440	102
25	2015	SSTM	0	-0,014492876	0,661868920	90
26	2015	STAR	1	0,000420956	0,328309735	90
27	2015	TRIS	1	0,065201843	0,426812724	76
28	2016	ARGO	1	0,221399132	1,490,639,191	103
29	2016	ASII	1	0,069893644	0,465711939	58
30	2016	AUTO	1	0,033083215	0,278924143	51
31	2016	BELL	1	0,037816685	0,458142021	84
32	2016	BIMA	0	0,191239205	2,055,781,465	89
33	2016	BRAM	1	0,076092078	0,335479694	84

34	2016	ERTX	1	0,029612319	0,620173491	89
35	2016	GDYR	1	0,014676646	0,501267020	91
36	2016	GJTL	1	0,033509916	0,687226114	86
37	2016	GMFI	0	0,130464605	0,610124278	56
38	2016	IMAS	1	-0,011747719	0,738238647	85
39	2016	INDR	1	0,001726853	0,664583526	84
40	2016	INDS	1	0,020249632	0,167210078	86
41	2016	JECC	1	0,083431376	0,703669854	89
42	2016	KBLI	1	0,178654929	0,293935015	83
43	2016	KBLM	1	0,033242545	0,498263795	86
44	2016	MASA	1	-0,010991820	0,444082125	89
45	2016	PBRX	1	0,025574678	0,561814155	88
46	2016	POLY	1	-0,052604203	5,056,102,635	79
47	2016	PRAS	0	-0,001685576	0,565915187	86
48	2016	PTSN	1	0,018240870	0,238191920	89
49	2016	SCCO	1	0,139021469	0,501855997	79
50	2016	SMSM	1	0,222727233	0,299229623	91
51	2016	SRIL	1	0,062676931	0,650442195	71
52	2016	SSTM	0	-0,024248216	0,633743057	89
53	2016	STAR	1	0,000670189	0,290010244	92
54	2016	TRIS	1	0,037816685	0,458142021	84
55	2017	ARGO	1	0,151044798	1,734,265,642	90
56	2017	ASII	1	0,078156374	0,471229106	58
57	2017	AUTO	1	0,037106729	0,271179326	51
58	2017	BELL	1	0,032086004	0,483062183	82
59	2017	BIMA	0	0,140360647	1,947,496,974	91
60	2017	BRAM	1	0,080687187	0,287090223	88
61	2017	ERTX	1	0,029741995	0,698323526	84
62	2017	GDYR	1	-0,007225061	0,567096811	89
63	2017	GJTL	1	0,002475266	0,687240342	85
64	2017	GMFI	0	0,094493677	0,432833025	52
65	2017	IMAS	1	-0,002049281	0,704186128	84
66	2017	INDR	1	0,002823493	0,644665760	74
67	2017	INDS	1	0,046676551	0,119032431	88
68	2017	JECC	1	0,043234442	0,716096670	89
69	2017	KBLI	1	0,119111668	0,407137257	83
70	2017	KBLM	1	0,035617707	0,359270308	89
71	2017	MASA	1	-0,012273640	0,487546336	88
72	2017	PBRX	1	0,013633032	0,590485103	88

73	2017	POLY	1	-0,024506134	5,073,296,952	81
74	2017	PRAS	0	-0,002091932	0,561414779	85
75	2017	PTSN	1	0,007327381	0,248102560	88
76	2017	SCCO	1	0,067193290	0,320363416	85
77	2017	SMSM	1	0,227306791	0,251768789	88
78	2017	SRIL	1	0,057033499	0,629341568	77
79	2017	SSTM	0	-0,039148182	0,649190091	196
80	2017	STAR	1	0,000967500	0,202410495	89
81	2017	TRIS	1	0,026048413	0,346326064	88
82	2018	ARGO	1	0,092688775	1,904,601,146	133
83	2018	ASII	1	0,079054671	0,494176282	58
84	2018	AUTO	1	0,042845569	0,291298756	51
85	2018	BELL	1	0,046649607	0,494723877	88
86	2018	BIMA	0	0,038595632	1,823,374,237	91
87	2018	BRAM	1	0,065374645	0,256538885	84
88	2018	ERTX	1	0,016932645	0,696180291	83
89	2018	GDYR	1	0,004009845	0,568358984	90
90	2018	GJTL	1	-0,003782416	0,701190820	90
91	2018	GMFI	0	0,015681714	0,615140376	45
92	2018	IMAS	1	0,002745993	0,751481979	90
93	2018	INDR	1	0,077000089	0,568557448	87
94	2018	INDS	1	0,044589779	0,116062270	87
95	2018	JECC	1	0,042065100	0,663158087	89
96	2018	KBLI	1	0,072623734	0,374085550	89
97	2018	KBLM	1	0,031328095	0,367300097	87
98	2018	MASA	1	-0,083556861	0,615125317	105
99	2018	PBRX	1	0,027986758	0,567245704	89
100	2018	POLY	1	0,538612001	4,901,103,821	80
101	2018	PRAS	0	0,003886881	0,579265615	87
102	2018	PTSN	1	0,041729363	0,757796419	84
103	2018	SCCO	1	0,060980397	0,301173630	87
104	2018	SMSM	1	0,226170685	0,232373734	89
105	2018	SRIL	1	0,061978868	0,621594863	89
106	2018	SSTM	0	0,001978103	0,617110973	89
107	2018	STAR	1	0,000281824	0,202289496	90
108	2018	TRIS	1	0,023405679	0,454367415	88
109	2019	ARGO	1	-1,168,483,379	2,018,819,797	150
110	2019	ASII	1	0,075636866	0,469359980	58
111	2019	AUTO	1	0,051010605	0,272555839	51

112	2019	BELL	1	0,039286281	0,531121881	102
113	2019	BIMA	0	0,589508560	0,738424850	93
114	2019	BRAM	1	0,052177047	0,210470263	88
115	2019	ERTX	1	0,011783087	0,726104689	92
116	2019	GDYR	1	-0,002181325	0,560650942	88
117	2019	GJTL	1	0,014271634	0,669303871	144
118	2019	GMFI	0	-0,003951033	0,649287841	99
119	2019	IMAS	1	0,003486251	0,789520826	114
120	2019	INDR	1	0,055239616	0,507099811	107
121	2019	INDS	1	0,035797611	0,092482893	117
122	2019	JECC	1	0,054278045	0,599666349	110
123	2019	KBLI	1	0,111051024	0,330106125	99
124	2019	KBLM	1	0,030089649	0,339456282	89
125	2019	MASA	1	-0,024803610	0,566865768	157
126	2019	PBRX	1	0,025897783	0,598817158	123
127	2019	POLY	1	-0,049224665	4,889,030,726	85
128	2019	PRAS	0	-0,026325146	0,610334713	144
129	2019	PTSN	1	0,005588821	0,895791316	86
130	2019	SCCO	1	0,068988355	0,286237959	89
131	2019	SMSM	1	0,205561605	0,213930501	116
132	2019	SRIL	1	0,056214494	0,619901850	89
133	2019	SSTM	0	-0,031600263	0,610795915	99
134	2019	STAR	1	0,003365070	0,154867910	120
135	2019	TRIS	1	0,020254499	0,424174527	116



Lampiran 3 Contoh Salah Satu Ikhtisar Laporan Keuangan



IKHTISAR KEUANGAN

FINANCIAL HIGHLIGHTS

Angka-angka pada seluruh tabel dan grafik dinyatakan dalam miliar Rupiah dan menggunakan notasi bahasa Inggris kecuali disebutkan lain.
Numerical notation in all tables and graphs are stated in billions of Rupiah and in English, unless stated otherwise.

	2015	2014*	2013	2012	2011	
Laporan Laba Rugi						Profit and Loss Account
Pendapatan Bersih	184,196	201,701	193,880	188,053	162,564	Net Revenue
Laba Bruto	36,710	38,809	35,311	36,200	32,034	Gross Profit
Laba Tahun Berjalan	15,613	22,131	22,297	22,742	21,077	Profit for the Year
Laba yang Diatribusikan kepada:						Profit Attributable to:
- Pemilik Entitas Induk	14,464	19,191	19,417	19,421	17,765	Owners of the Parent -
- Kepentingan Nonpengendali	1,149	2,940	2,880	3,321	3,292	Non-controlling Interests -
Laba Komprehensif Tahun Berjalan	16,454	22,157	23,708	22,460	21,348	Comprehensive Income for the Year
Laba Komprehensif yang Diatribusikan kepada:						Comprehensive Income Attributable to:
- Pemilik Entitas Induk	15,276	18,877	20,137	19,052	18,058	Owners of the Parent -
- Kepentingan Nonpengendali	1,178	3,280	3,571	3,407	3,290	Non-controlling Interests -
Posisi Keuangan (Neraca)						Financial Position (Balance Sheet)
Jumlah Aset	245,435	236,027	213,994	182,274	154,319	Total Assets
Aset Lancar	105,161	97,241	88,352	75,799	66,065	Current Assets
Aset Tidak Lancar	140,274	138,786	125,642	106,475	88,254	Non-Current Assets
Investasi pada Ventura Bersama dan Entitas Asosiasi	29,640	27,218	23,870	19,801	16,997	Investments in Joint Ventures and Associates
Jumlah Liabilitas	118,902	115,840	107,806	92,460	78,481	Total Liabilities
Liabilitas Jangka Pendek	76,242	74,241	71,139	54,178	49,169	Current Liabilities
Liabilitas Jangka Panjang	42,660	41,599	36,667	38,282	29,312	Long-term Liabilities
Jumlah Pinjaman	70,649	70,072	64,523	56,757	44,990	Total Borrowings
Jumlah Ekuitas	126,533	120,187	106,188	89,814	75,838	Total Equity
Modal Kerja Bersih	15,556	19,479	17,001	19,043	10,974	Net Working Capital ⁵
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk	102,043	95,394	83,938	71,201	60,449	Equity Attributable to Owners of the Parent
Analisis Rasio dan Informasi Lain						Ratio Analysis and Other Information
Laba bersih terhadap Aset ²	6%	9%	10%	12%	14%	Return on Assets ²
Laba bersih terhadap Ekuitas ³	12%	18%	21%	25%	28%	Return on Equity ³
Marjin Laba Bruto	20%	19%	18%	19%	20%	Gross Profit Margin
Rasio Laba terhadap Pendapatan	8%	11%	12%	12%	13%	Net Income Margin
Rasio Lancar (x)	1.4	1.3	1.2	1.4	1.3	Current Ratio (x)
Rasio Liabilitas terhadap Jumlah Aset (x)	0.5	0.5	0.5	0.5	0.5	Liabilities to Total Assets Ratio (x)
Rasio Liabilitas terhadap Jumlah Ekuitas (x)	0.9	1.0	1.0	1.0	1.0	Liabilities to Total Equity Ratio (x)
Saham Beredar (dalam Jutaan)	40,484	40,484	40,484	40,484	40,484	Issued Shares (in millions)
Laba per Saham (Rp)	357	474	480	480	439	Earnings per Share (Rp)
Nilai Aset Bersih per Saham (Rp)	2,521	2,359	2,073	1,759	1,493	Net Asset Value per Share (Rp)
Dividen Interim per Saham (Rp)	64	64	64	66	60	Interim Dividend per Share (Rp)
Dividen Final per Saham (Rp)	113*	152	152	150	138	Final Dividend per Share (Rp)
Rasio Utang Bersih/(Kas Bersih) terhadap Ekuitas ⁵	-0.8%	2.8%	3.5%	9.9%	0.8%	Net Debt/(Net Cash) to Equity Ratio ⁵

* Diajikan kembali sehubungan dengan penerapan PSAK 24 (revisi 2013) - Imbalan Kerja
 1. Piutang Usaha + Persediaan - Utang Usaha Jangka Pendek
 2. Laba Tahun Berjalan/Jumlah Aset
 3. Laba Tahun Berjalan/Total Ekuitas
 4. Bergantung persetujuan pemegang saham pada Rapat Umum Tahunan di bulan April 2016
 5. Utang bersih/(Kas Bersih) tidak termasuk Jasa Keuangan/Total Ekuitas

* Restated due to implementation of PSAK 24(revised 2013) - Employee Benefits
 1. Trade Receivables + Inventories - Current Trade Payables
 2. Profit for the year/Total Assets
 3. Profit for the year/Total Equity
 4. Subject to the approval of shareholders at Annual General Meeting in April 2016
 5. Net Debt/(Net Cash) excludes Financial Services divided by Total Equity

Lampiran 4 Contoh Laporan Auditor Independen



LAPORAN AUDITOR INDEPENDEN KEPADA PARA PEMEGANG SAHAM

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF

PT ASTRA INTERNATIONAL TBK

Kami telah mengaudit laporan keuangan konsolidasian PT Astra International Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2015, serta laporan laba-rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung jawab manajemen atas laporan keuangan konsolidasian

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian ini sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Tanggung jawab Auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan konsolidasian ini berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian bebas dari kesalahan penyajian material.

We have audited the accompanying consolidated financial statements of PT Astra International Tbk and its subsidiaries, which comprise the consolidated statement of financial position as at 31 December 2015, and the consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

Kantor Akuntan Publik Tanudiredja, Wibisana, Rintis & Rekan

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Senarai Uraian: KEP-241/KM.1/2015
A16025001/DC2/EDR/2016



Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan konsolidasian. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan konsolidasian entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan konsolidasian secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opini

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian PT Astra International Tbk dan entitas anaknya tanggal 31 Desember 2015, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of PT Astra International Tbk and its subsidiaries as at 31 December 2015, and their consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

JAKARTA
25 Februari/ February 2016

Eddy Rintis, S.E., CPA

Surat Ijin Praktek Akuntan Publik/License of Public Accountant No. AP.0230

Lampiran 5 Hasil Statistik Deskriptif

Hasil Analisis Statistik deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kompleksitas	135	0	1	.85	.357
Profitabilitas	135	-.084	.590	.05051	.087506
Solvabilitas	135	.092	5.073	.75071	.929297
Audit Delay	135	44	599	92.39	48.433
Valid N (listwise)	135				

Lampiran 6 Hasil Uji Asumsi Klasik

Hasil Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test

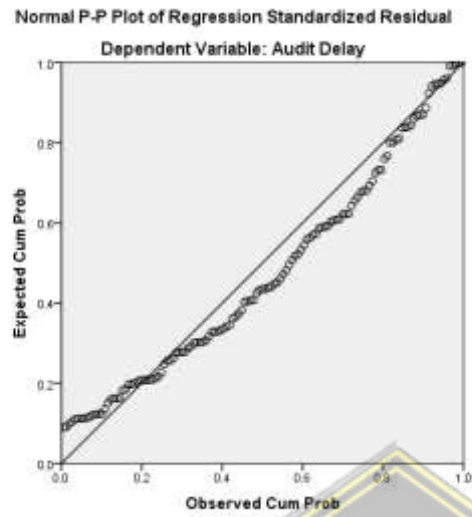
		Unstandardized Residual
N		135
Normal Parameters ^{a,b}	Mean	.1456817
	Std. Deviation	3.75956102
Most Extreme Differences	Absolute	.040
	Positive	.032
	Negative	-.040
Test Statistic		.040
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.



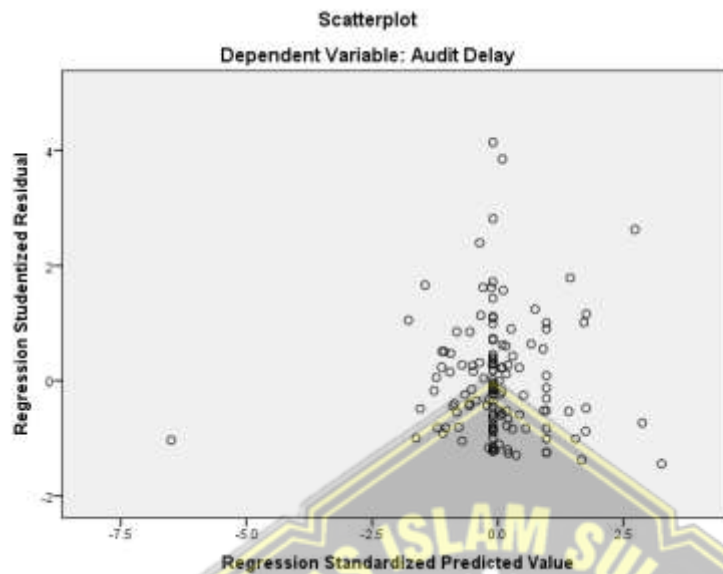
Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kompleksitas	.991	1.009
	Profitabilitas	.909	1.100
	Solvabilitas	.916	1.092

a. Dependent Variable: Audit_delay

Hasil Uji Heteroskedastisitas



Hasil Uji Gletser

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.972	4.729		.840	.403
	Kompleksitas	-.154	.555	-.024	-.278	.781
	Profitabilitas	-1.889	3.951	-.044	-.478	.633
	Solvabilitas	1.096	1.861	.054	.589	.557

a. Dependent Variable: Absres

Hasil Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.654 ^a	.428	.415	7.19857	1.825

a. Predictors: (Constant), Solvabilitas, Kompleksitas, Profitabilitas

b. Dependent Variable: Audit_delay

Lampiran 7 Hasil Uji Analisis Regresi Linier

Hasil Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	90.204	14.925	
	Kompleksitas	3.674	1.751	.139
	Profitabilitas	-17.096	12.470	-.095
	Solvabilitas	-52.082	5.872	-.612

a. Dependent Variable: Audit_delay

Lampiran 8 Hasil Uji Hipotesis

Hasil Uji t (Uji Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	90.204	14.925		6.044	.000
	Kompleksitas	3.674	1.751	.139	2.097	.038
	Profitabilitas	-17.096	12.470	-.095	-1.371	.173
	Solvabilitas	-52.082	5.872	-.612	-8.870	.000

a. Dependent Variable: Audit_delay

Hasil Uji F (Uji Simultan)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5084.114	3	1694.705	32.704	.000 ^b
	Residual	6788.350	131	51.819		
	Total	11872.464	134			

a. Dependent Variable: Audit_delay

b. Predictors: (Constant), Solvabilitas, Kompleksitas, Profitabilitas

Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.654 ^a	.428	.415	7.19857

a. Predictors: (Constant), Solvabilitas, Kompleksitas, Profitabilitas

b. Dependent Variable: Audit_delay

