

BAB V

PENUTUP

5.1. Kesimpulan

Berdasarkan analisis data penelitian serta pembahasan, maka kesimpulan yang dapat diambil dari penelitian ini adalah sebagai berikut:

- a. Profitabilitas berpengaruh negatif terhadap *audit report lag*. Tingkat profitabilitas yang tinggi mencerminkan perolehan laba yang maksimal dalam perusahaan. Oleh karena itu, *audit report lag* cenderung lebih singkat sebab laba yang maksimal merupakan berita yang baik yang ingin segera disampaikan oleh perusahaan kepada para investor sebagai pihak pemangku kepentingan.
- b. Solvabilitas berpengaruh positif terhadap *audit report lag*. Tingkat solvabilitas yang tinggi mencerminkan risiko keuangan yang tinggi pula karena besarnya pinjaman yang dilakukan perusahaan. Oleh karena itu, *audit report lag* menjadi lebih panjang karena diperlukan kehati-hatian yang lebih dari auditor dalam mengaudit laporan keuangan perusahaan.
- c. Ukuran perusahaan tidak berpengaruh terhadap *audit report lag*. Besar atau kecilnya ukuran perusahaan yang diukur dengan logaritma total aset tidak mempengaruhi panjang atau pendeknya *audit report lag*.
- d. *Audit tenure* berpengaruh negatif terhadap *audit report lag*. Semakin lama masa perikatan antara auditor dan klien, maka semakin baik pula pemahaman yang dimiliki auditor mengenai kliennya. Oleh karena itu,

audit report lag menjadi lebih singkat karena proses audit menjadi lebih efektif dan efisien.

5.2. Implikasi Penelitian

Profitabilitas berpengaruh negatif terhadap *audit report lag*. Oleh karena itu, diharapkan perusahaan dapat menjaga tingkat profitabilitasnya secara konsisten sehingga dapat selalu memberikan berita baik bagi investor dan memperpendek *audit report lag*.

Solvabilitas berpengaruh positif terhadap *audit report lag*. Oleh karena itu, diharapkan perusahaan dapat menjaga tingkat solvabilitasnya agar terhindar dari risiko keuangan yang dapat mengancam kelangsungan hidup perusahaan dan menyebabkan auditor memberikan perhatian yang lebih serta berdampak pada panjangnya *audit report lag*.

Audit tenure berpengaruh negatif terhadap *audit report lag*. Auditor yang lebih lama terikat dengan klien yang sama memiliki pemahaman yang lebih baik atas industri dan bisnis klien tersebut. Oleh karena itu, semakin panjang masa perikatan yang terjadi antara auditor dan klien akan menciptakan efisiensi dan efektivitas dalam proses audit dan memperpendek *audit report lag*.

5.3. Keterbatasan Penelitian

Adapun keterbatasan di dalam penelitian ini adalah terdapat 21 data dengan nilai ekstrem sehingga harus dikeluarkan dari penelitian. Hal tersebut mengakibatkan berkurangnya jumlah sampel penelitian dari yang semula berjumlah 160 data menjadi 139 data. Selain itu, nilai *adjusted R²* pada uji koefisien determinasi adalah sebesar 0,232. Dengan kata lain, kemampuan variabel-variabel

independen dalam mempengaruhi variabel dependen hanya sebesar 23,2% sedangkan 76,8% sisanya dipengaruhi oleh variabel-variabel lain. Hal tersebut menunjukkan bahwa variabel profitabilitas, solvabilitas, ukuran perusahaan, serta *audit tenure* belum sepenuhnya berpengaruh terhadap *audit report lag* dan masih banyak variabel-variabel independen lain yang mempengaruhi *audit report lag*.

5.4. Saran

Adapun saran yang dapat diberikan untuk penelitian berikutnya adalah memperluas objek penelitian, memperpanjang periode pengamatan untuk mendapatkan hasil yang lebih akurat dan menambah variabel independen lain yang dapat mempengaruhi *audit report lag* seperti ukuran komite audit, jenis industri, opini audit, ukuran KAP, dan lain-lain. Selain itu, penelitian selanjutnya juga dapat memproksikan variabel independen dengan rumus lain, seperti profitabilitas dengan rumus *ROE* dan solvabilitas dengan rumus *DER*.

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Daftar Nama Perusahaan

No.	Kode Perusahaan	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk
2	ALTO	PT Tri Banyan Tirta Tbk
3	BUDI	PT Budi Starch & Sweetener Tbk
4	CEKA	PT Wilmar Cahaya Indonesia Tbk
5	DLTA	PT Delta Djakarta Tbk
6	ICBP	PT Indofood CBP Sukses Makmur Tbk
7	INDF	PT Indofood Sukses Makmur Tbk
8	MLBI	PT Multi Bintang Indonesia Tbk
9	MYOR	PT Mayora Indah Tbk
10	PSDN	PT Prasadha Aneka Niaga Tbk
11	ROTI	PT Nippon Indosari Corpindo Tbk
12	SKBM	PT Sekar Bumi Tbk
13	STTP	PT Siantar Top Tbk
14	ULTJ	PT Ultra Jaya Milk Industry & Trading Company Tbk
15	GGRM	PT Gudang Garam Tbk
16	HMSP	PT H.M. Sampoerna Tbk
17	RMBA	PT Bentoel Internasional Investama Tbk
18	WIIM	PT Wisnilak Inti Makmur Tbk
19	DVLA	PT Darya-Varia Laboratoria Tbk
20	INAF	PT Indofarma Tbk
21	KAEF	PT Kimia Farma Tbk
22	KLBF	PT Kalbe Farma Tbk
23	MERK	PT Merck Tbk
24	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
25	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
26	TSPC	PT Tempo Scan Pacific Tbk
27	KINO	PT Kino Indonesia Tbk
28	MBTO	PT Martina Berto Tbk
29	TCID	PT Mandom Indonesia Tbk
30	CINT	PT Chitose Internasional Tbk
31	KICI	PT Kedaung Indah Can Tbk
32	LMPI	PT Langgeng Makmur Industri Tbk



Tabel Variabel Profitabilitas (X₁)

No.	Kode Perusahaan	Tahun	Laba Bersih (Rp)	Total Aset (Rp)	<i>Return on Assets</i>
1	ADES	2015	32,839	653,224	0.05027219
		2016	55,951	767,249	0.07292417
		2017	38,242	840,236	0.04551340
		2018	52,958	881,275	0.06009248
		2019	83,885	822,375	0.10200334
2	ALTO	2015	-24,345,726,797	1,180,228,072,164	-0.02062798
		2016	-26,500,565,763	1,165,093,632,823	-0.02274544
		2017	-62,849,581,665	1,109,383,971,111	-0.05665269
		2018	-33,021,220,862	1,109,843,522,344	-0.02975304
		2019	-7,383,289,239	1,103,450,087,164	-0.00669109
3	BUDI	2015	21,072	3,265,953	0.00645202
		2016	36,624	2,931,807	0.01249195
		2017	45,691	2,939,456	0.01554403
		2018	50,467	3,392,980	0.01487395
		2019	64,021	2,999,767	0.02134199
4	CEKA	2015	106,549,446,980	1,485,826,210,015	0.07171057
		2016	249,697,013,626	1,425,964,152,418	0.17510750
		2017	107,420,886,839	1,392,636,444,501	0.07713491
		2018	92,649,656,775	1,168,956,042,706	0.07925846
		2019	215,459,200,242	1,393,079,542,074	0.15466396
5	DLTA	2015	192,045,199	1,038,321,916	0.18495728
		2016	254,509,268	1,197,796,650	0.21248120
		2017	279,772,635	1,340,842,765	0.20865432
		2018	338,129,985	1,523,517,170	0.22194038
		2019	317,815,177	1,425,983,722	0.22287434
6	ICBP	2015	2,923,148	26,560,624	0.11005570
		2016	3,631,301	28,901,948	0.12564208
		2017	3,543,173	31,619,514	0.11205653
		2018	4,658,781	34,367,153	0.13555912
		2019	5,360,029	38,709,314	0.13846872
7	INDF	2015	3,709,501	91,831,526	0.04039464
		2016	5,266,906	82,174,515	0.06409415
		2017	5,145,063	87,939,488	0.05850686
		2018	4,961,851	96,537,796	0.05139801
		2019	5,902,729	96,198,559	0.06135985
8	MLBI	2015	496,909	2,100,853	0.23652726
		2016	982,129	2,275,038	0.43169784
		2017	1,322,067	2,510,078	0.52670355
		2018	1,224,807	2,889,501	0.42388184
		2019	1,206,059	2,896,950	0.41632027

9	MYOR	2015	1,250,233,128,560	11,342,715,686,221	0.11022344
		2016	1,388,676,127,665	12,922,421,859,142	0.10746253
		2017	1,630,953,830,893	14,915,849,800,251	0.10934367
		2018	1,760,434,280,304	17,591,706,426,634	0.10007183
		2019	2,039,404,206,764	19,037,918,806,473	0.10712327
10	PSDN	2015	-42,619,829,577	620,398,854,182	-0.06869747
		2016	-36,662,178,272	653,796,725,408	-0.05607581
		2017	32,150,564,335	690,979,867,049	0.04652895
		2018	-46,599,426,588	697,657,400,651	-0.06679414
		2019	-25,762,573,884	763,492,320,252	-0.03374307
11	ROTI	2015	270,538,700,440	2,706,323,637,034	0.09996539
		2016	279,777,368,831	2,919,640,858,718	0.09582595
		2017	135,364,021,139	4,559,573,709,411	0.02968787
		2018	127,171,436,363	4,393,810,380,883	0.02894331
		2019	236,518,557,420	4,682,083,844,951	0.05051566
12	SKBM	2015	40,150,568,621	764,484,248,710	0.05251981
		2016	22,545,456,050	1,001,657,012,004	0.02250816
		2017	25,880,464,791	1,623,027,475,045	0.01594580
		2018	15,954,632,472	1,771,365,972,009	0.00900697
		2019	957,169,058	1,820,383,352,811	0.00052581
13	STTP	2015	185,705,201,171	1,919,568,037,170	0.09674322
		2016	174,176,717,866	2,336,411,494,941	0.07454882
		2017	216,024,079,834	2,342,432,443,196	0.09222212
		2018	255,088,886,019	2,631,189,810,030	0.09694811
		2019	482,590,522,840	2,881,563,083,954	0.16747526
14	ULTJ	2015	523,100,215,029	3,539,995,910,248	0.14776859
		2016	709,825,635,972	4,239,199,641,365	0.16744331
		2017	711,681	5,186,940	0.13720633
		2018	701,607	5,555,871	0.12628209
		2019	1,035,865	6,608,422	0.15674922
15	GGRM	2015	6,452,834	63,505,413	0.10161077
		2016	6,672,682	62,951,634	0.10599696
		2017	7,755,347	66,759,930	0.11616769
		2018	7,793,068	69,097,219	0.11278410
		2019	10,880,704	78,647,274	0.13834814
16	HMSP	2015	10,363,308	38,010,724	0.27264169
		2016	12,762,229	42,508,277	0.30022927
		2017	12,670,534	43,141,063	0.29370009
		2018	13,538,418	46,602,420	0.29050890
		2019	13,721,513	50,902,806	0.26956300
17	RMBA	2015	-1,638,538	12,667,314	-0.12935165
		2016	-2,085,811	13,470,943	-0.15483779
		2017	-480,063	14,083,598	-0.03408667

		2018	-608,463	14,879,589	-0.04089246
		2019	50,612	17,000,330	0.00297712
18	WIIM	2015	131,081,111,587	1,342,700,045,391	0.09762501
		2016	106,290,306,868	1,353,634,132,275	0.07852218
		2017	40,589,790,851	1,225,712,093,041	0.03311527
		2018	51,142,850,919	1,255,573,914,558	0.04073265
		2019	27,328,091,481	1,299,521,608,556	0.02102935
		19	DVLA	2015	107,894,430
2016	152,083,400			1,531,365,558	0.09931228
2017	162,249,293			1,640,886,147	0.09887907
2018	200,651,968			1,682,821,739	0.11923543
2019	221,783,249			1,829,960,714	0.12119563
20	INAF	2015	6,565,707,419	1,533,708,564,241	0.00428094
		2016	-17,367,399	1,381,633,321,120	-0.00001257
		2017	-46,284,759,301	1,529,874,783,290	-0.03025395
		2018	-32,736,482,313	1,442,350,608,575	-0.02269662
		2019	7,961,966,026	1,383,935,194,386	0.00575314
21	KAEF	2015	252,972,506,074	3,236,224,076,311	0.07816903
		2016	271,597,947,663	4,612,562,541,064	0.05888223
		2017	331,707,917,461	6,096,148,972,533	0.05441270
		2018	401,792,808,948	9,460,427,317,681	0.04247089
		2019	15,890,439	18,352,877,132	0.00086583
22	KLBF	2015	2,057,694,281,873	13,696,417,381,439	0.15023595
		2016	2,350,884,933,551	15,226,009,210,657	0.15439928
		2017	2,453,251,410,604	16,616,239,416,335	0.14764179
		2018	2,497,261,964,757	18,146,206,145,369	0.13761896
		2019	2,537,601,823,645	20,264,726,862,584	0.12522260
23	MERK	2015	142,545,462	641,646,818	0.22215564
		2016	153,842,847	743,934,894	0.20679612
		2017	144,677,294	847,006,544	0.17081013
		2018	1,163,324,165	1,263,113,689	0.92099720
		2019	78,256,797	901,060,986	0.08684961
24	SIDO	2015	437,475	2,796,111	0.15645838
		2016	480,525	2,987,614	0.16083905
		2017	533,799	3,158,198	0.16902012
		2018	663,849	3,337,628	0.19889844
		2019	807,689	3,536,898	0.22836084
25	SQBB	2015	150,207,262	464,027,522	0.32370335
		2016	165,195,371	479,233,790	0.34470727
		2017	178,960,003	492,349,222	0.36348184
		2018	191,703,629	516,540,780	0.37112971
		2019	226,020,884	524,939,309	0.43056574
26	TSPC	2015	529,218,651,807	6,284,729,099,203	0.08420707

		2016	545,493,536,262	6,585,807,349,438	0.08282865
		2017	557,339,581,996	7,434,900,309,021	0.07496262
		2018	540,378,145,887	7,869,975,060,326	0.06866326
		2019	595,154,912,874	8,372,769,580,743	0.07108220
27	KINO	2015	263,031,112,748	3,211,234,658,570	0.08190965
		2016	181,110,153,810	3,284,504,424,358	0.05514079
		2017	109,696,001,798	3,237,595,219,274	0.03388194
		2018	150,116,045,042	3,592,164,205,408	0.04178986
		2019	515,603,339,649	4,695,764,958,883	0.10980178
28	MBTO	2015	-14,056,549,894	648,899,377,240	-0.02166214
		2016	8,813,611,079	709,959,168,088	0.01241425
		2017	-24,690,826,118	780,669,761,787	-0.03162775
		2018	-114,131,026,847	648,016,880,325	-0.17612354
		2019	-66,945,894,110	591,063,928,037	-0.11326337
29	TCID	2015	544,474,278,014	2,082,096,848,703	0.26150286
		2016	162,059,596,347	2,185,101,038,101	0.07416572
		2017	179,126,382,068	2,361,807,189,430	0.07584293
		2018	173,049,442,756	2,445,143,511,801	0.07077271
		2019	145,149,344,561	2,551,192,620,939	0.05689470
30	CINT	2015	40,187,166,164	382,807,494,765	0.10498009
		2016	20,619,309,858	399,336,626,636	0.05163391
		2017	29,648,261,092	476,577,841,605	0.06221074
		2018	13,554,152,161	491,382,035,136	0.02758374
		2019	7,221,065,916	521,493,784,876	0.01384689
31	KICI	2015	-13,000,883,220	133,831,888,816	-0.09714339
		2016	362,936,663	139,809,135,385	0.00259594
		2017	7,946,916,114	149,420,009,884	0.05318509
		2018	-873,742,659	154,088,747,766	-0.00567039
		2019	-3,172,619,509	152,818,996,760	-0.02076064
32	LMPI	2015	3,968,046,308	793,093,512,600	0.00500325
		2016	6,933,035,457	810,364,824,722	0.00855545
		2017	-31,140,558,174	834,548,374,286	-0.03731426
		2018	-46,390,704,290	786,704,752,983	-0.05896838
		2019	-41,669,593,909	737,642,257,697	-0.05649025

Tabel Variabel Solvabilitas (X₂)

No.	Kode Perusahaan	Tahun	Total Liabilitas (Rp)	Total Aset (Rp)	<i>Debt to Asset Ratio</i>
1	ADES	2015	324,855	653,224	0.497310264
		2016	383,091	767,249	0.499304659
		2017	417,225	840,236	0.49655692
		2018	399,361	881,275	0.453162747
		2019	254,348	822,375	0.309284694
2	ALTO	2015	673,255,888,637	1,180,228,072,164	0.570445581
		2016	684,252,214,422	1,165,093,632,823	0.587293755
		2017	690,099,182,411	1,109,383,971,111	0.622056205
		2018	722,716,844,799	1,109,843,522,344	0.651188055
		2019	722,719,563,550	1,103,450,087,164	0.654963529
3	BUDI	2015	2,160,702	3,265,953	0.661583924
		2016	1,766,825	2,931,807	0.602640283
		2017	1,744,756	2,939,456	0.593564251
		2018	2,166,496	3,392,980	0.638523068
		2019	1,714,449	2,999,767	0.571527389
4	CEKA	2015	845,932,695,663	1,485,826,210,015	0.569334886
		2016	538,044,038,690	1,425,964,152,418	0.37731947
		2017	489,592,257,434	1,392,636,444,501	0.351557838
		2018	192,308,466,864	1,168,956,042,706	0.164513001
		2019	261,784,845,240	1,393,079,542,074	0.187918089
5	DLTA	2015	188,700,435	1,038,321,916	0.181735965
		2016	185,422,642	1,197,796,650	0.154803106
		2017	196,197,372	1,340,842,765	0.146323922
		2018	239,353,356	1,523,517,170	0.157105782
		2019	212,240,390	1,425,983,722	0.148837877
6	ICBP	2015	10,173,713	26,560,624	0.383037424
		2016	10,401,125	28,901,948	0.359876262
		2017	11,295,184	31,619,514	0.357221936
		2018	11,660,003	34,367,153	0.339277536
		2019	12,038,210	38,709,314	0.310990011
7	INDF	2015	48,709,933	91,831,526	0.530427132
		2016	38,233,092	82,174,515	0.465267023
		2017	41,182,764	87,939,488	0.46830798
		2018	46,620,996	96,537,796	0.482929981
		2019	41,996,071	96,198,559	0.436556134
8	MLBI	2015	1,334,373	2,100,853	0.635157719
		2016	1,454,398	2,275,038	0.639285146
		2017	1,445,173	2,510,078	0.575748244
		2018	1,721,965	2,889,501	0.595938537
		2019	1,750,943	2,896,950	0.60440912

9	MYOR	2015	6,148,255,759,034	11,342,715,686,221	0.542044421
		2016	6,657,165,872,077	12,922,421,859,142	0.515163949
		2017	7,561,503,434,179	14,915,849,800,251	0.506944193
		2018	9,049,161,944,940	17,591,706,426,634	0.514399327
		2019	9,137,978,611,155	19,037,918,806,473	0.479988317
10	PSDN	2015	296,079,753,266	620,398,854,182	0.477240974
		2016	373,511,385,025	653,796,725,408	0.571295894
		2017	391,494,545,681	690,979,867,049	0.566578803
		2018	454,760,270,998	697,657,400,651	0.651838955
		2019	587,528,831,446	763,492,320,252	0.769528148
11	ROTI	2015	1,517,788,685,162	2,706,323,637,034	0.560830443
		2016	1,476,889,086,692	2,919,640,858,718	0.50584615
		2017	1,739,467,993,982	4,559,573,709,411	0.381497944
		2018	1,476,909,260,772	4,393,810,380,883	0.336134046
		2019	1,589,486,465,854	4,682,083,844,951	0.3394827
12	SKBM	2015	420,396,809,051	764,484,248,710	0.549909053
		2016	633,267,725,358	1,001,657,012,004	0.632220129
		2017	599,790,014,646	1,623,027,475,045	0.36955013
		2018	730,789,419,438	1,771,365,972,009	0.412556993
		2019	784,562,971,811	1,820,383,352,811	0.430987776
13	STTP	2015	910,758,598,913	1,919,568,037,170	0.474460181
		2016	1,167,899,357,271	2,336,411,494,941	0.499868863
		2017	957,660,374,836	2,342,432,443,196	0.408831588
		2018	984,801,863,078	2,631,189,810,030	0.374280054
		2019	733,556,075,974	2,881,563,083,954	0.254568807
14	ULTJ	2015	742,490,216,326	3,539,995,910,248	0.209743241
		2016	749,966,146,582	4,239,199,641,365	0.176912203
		2017	978,185	5,186,940	0.188586141
		2018	780,915	5,555,871	0.140556719
		2019	953,283	6,608,422	0.144252743
15	GGRM	2015	25,497,504	63,505,413	0.40150127
		2016	23,387,406	62,951,634	0.371513883
		2017	24,572,266	66,759,930	0.36806908
		2018	23,963,934	69,097,219	0.346814739
		2019	27,716,516	78,647,274	0.35241547
16	HMSP	2015	5,994,664	38,010,724	0.157709808
		2016	8,333,263	42,508,277	0.196038597
		2017	9,028,078	43,141,063	0.209268789
		2018	11,244,167	46,602,420	0.241278607
		2019	15,223,076	50,902,806	0.299061627
17	RMBA	2015	15,816,071	12,667,314	1.248573376
		2016	4,029,576	13,470,943	0.299130952
		2017	5,159,928	14,083,598	0.366378535

		2018	6,513,618	14,879,589	0.437755236
		2019	8,598,687	17,000,330	0.505795299
18	WIIM	2015	398,991,064,485	1,342,700,045,391	0.297155769
		2016	362,540,740,471	1,353,634,132,275	0.267827718
		2017	247,620,731,930	1,225,712,093,041	0.202021938
		2018	250,337,111,893	1,255,573,914,558	0.199380625
		2019	266,351,031,079	1,299,521,608,556	0.204960833
		19	DVLA	2015	402,760,903
2016	451,785,946			1,531,365,558	0.295021619
2017	524,586,078			1,640,886,147	0.319696817
2018	482,559,876			1,682,821,739	0.286756384
2019	523,881,726			1,829,960,714	0.286280313
20	INAF	2015	940,999,667,498	1,533,708,564,241	0.613545291
		2016	805,876,240,489	1,381,633,321,120	0.583277942
		2017	1,001,464,884,586	1,529,874,783,290	0.654605786
		2018	945,703,748,717	1,442,350,608,575	0.655668423
		2019	878,999,867,350	1,383,935,194,386	0.635145252
21	KAEF	2015	1,374,127,253,841	3,236,224,076,311	0.424608192
		2016	2,341,155,131,870	4,612,562,541,064	0.507560626
		2017	3,523,628,217,406	6,096,148,972,533	0.578008876
		2018	6,103,967,587,830	9,460,427,317,681	0.645210558
		2019	10,939,950,304	18,352,877,132	0.596089116
22	KLBF	2015	2,758,131,396,170	13,696,417,381,439	0.20137612
		2016	2,762,162,069,000	15,226,009,210,657	0.181411
		2017	2,722,207,633,646	16,616,239,416,335	0.163828142
		2018	2,851,611,349,015	18,146,206,145,369	0.157146421
		2019	3,559,144,386,553	20,264,726,862,584	0.175632487
23	MERK	2015	168,103,536	641,646,818	0.261987641
		2016	161,262,425	743,934,894	0.21676954
		2017	231,569,103	847,006,544	0.273397065
		2018	744,833,288	1,263,113,689	0.589680323
		2019	307,049,328	901,060,986	0.340764202
24	SIDO	2015	197,797	2,796,111	0.070740039
		2016	229,729	2,987,614	0.076893802
		2017	262,333	3,158,198	0.08306414
		2018	435,014	3,337,628	0.130336275
		2019	472,191	3,536,898	0.133504274
25	SQBB	2015	109,974,035	464,027,522	0.236998949
		2016	124,404,091	479,233,790	0.259589565
		2017	133,919,126	492,349,222	0.27200028
		2018	165,075,715	516,540,780	0.31957925
		2019	141,503,132	524,939,309	0.269560937
26	TSPC	2015	1,947,588,124,083	6,284,729,099,203	0.309892136

		2016	1,950,534,206,746	6,585,807,349,438	0.296172375
		2017	2,352,891,899,876	7,434,900,309,021	0.31646583
		2018	2,437,126,989,832	7,869,975,060,326	0.309674042
		2019	2,581,733,610,850	8,372,769,580,743	0.308348819
27	KINO	2015	1,434,605,406,270	3,211,234,658,570	0.446745741
		2016	1,332,431,950,729	3,284,504,424,358	0.405672144
		2017	1,182,424,339,165	3,237,595,219,274	0.365216854
		2018	1,405,264,079,012	3,592,164,205,408	0.391202628
		2019	1,992,902,779,331	4,695,764,958,883	0.424404287
28	MBTO	2015	214,685,781,274	648,899,377,240	0.330846028
		2016	269,032,270,377	709,959,168,088	0.378940483
		2017	367,927,139,244	780,669,761,787	0.471296773
		2018	347,517,123,452	648,016,880,325	0.536277887
		2019	355,892,726,298	591,063,928,037	0.602122223
29	TCID	2015	367,225,370,670	2,082,096,848,703	0.176372857
		2016	401,942,530,776	2,185,101,038,101	0.183946886
		2017	503,480,853,006	2,361,807,189,430	0.213176103
		2018	472,680,346,662	2,445,143,511,801	0.193313948
		2019	532,048,803,777	2,551,192,620,939	0.208549052
30	CINT	2015	67,734,182,851	382,807,494,765	0.176940587
		2016	72,906,787,680	399,336,626,636	0.182569749
		2017	94,304,081,659	476,577,841,605	0.197877605
		2018	102,703,457,308	491,382,035,136	0.209009386
		2019	131,822,380,207	521,493,784,876	0.25277843
31	KICI	2015	40,460,281,468	133,831,888,816	0.30232168
		2016	50,799,380,910	139,809,135,385	0.36334808
		2017	57,921,570,888	149,420,009,884	0.387642665
		2018	59,439,145,864	154,088,747,766	0.38574618
		2019	65,463,957,074	152,818,996,760	0.428375781
32	LMPI	2015	391,881,675,091	793,093,512,600	0.494117867
		2016	402,192,705,158	810,364,824,722	0.496310665
		2017	458,292,046,535	834,548,374,286	0.549149768
		2018	456,214,088,287	786,704,752,983	0.579905087
		2019	448,320,875,981	737,642,257,697	0.607775478

Tabel Variabel Ukuran Perusahaan (X₃)

No.	Kode Perusahaan	Tahun	Total Aset (Rp)	Logaritma Total Aset (Ln)
1	ADES	2015	653,224,000,000	27.20519
		2016	767,249,000,000	27.36608
		2017	840,236,000,000	27.45695
		2018	881,275,000,000	27.50464
		2019	822,375,000,000	27.43546
2	ALTO	2015	1,180,228,072,164	27.79673
		2016	1,165,093,632,823	27.78382
		2017	1,109,383,971,111	27.73483
		2018	1,109,843,522,344	27.73524
		2019	1,103,450,087,164	27.72946
3	BUDI	2015	3,265,953,000,000	28.81457
		2016	2,931,807,000,000	28.70664
		2017	2,939,456,000,000	28.70925
		2018	3,392,980,000,000	28.85273
		2019	2,999,767,000,000	28.72956
4	CEKA	2015	1,485,826,210,015	28.02699
		2016	1,425,964,152,418	27.98587
		2017	1,392,636,444,501	27.96222
		2018	1,168,956,042,706	27.78713
		2019	1,393,079,542,074	27.96254
5	DLTA	2015	1,038,321,916,000	27.66863
		2016	1,197,796,650,000	27.81150
		2017	1,340,842,765,000	27.92432
		2018	1,523,517,170,000	28.05204
		2019	1,425,983,722,000	27.98588
6	ICBP	2015	26,560,624,000,000	30.91045
		2016	28,901,948,000,000	30.99493
		2017	31,619,514,000,000	31.08480
		2018	34,367,153,000,000	31.16812
		2019	38,709,314,000,000	31.28710
7	INDF	2015	91,831,526,000,000	32.15098
		2016	82,174,515,000,000	32.03987
		2017	87,939,488,000,000	32.10767
		2018	96,537,796,000,000	32.20096
		2019	96,198,559,000,000	32.19744
8	MLBI	2015	2,100,853,000,000	28.37336
		2016	2,275,038,000,000	28.45302
		2017	2,510,078,000,000	28.55133
		2018	2,889,501,000,000	28.69210
		2019	2,896,950,000,000	28.69468

9	MYOR	2015	11,342,715,686,221	30.05960
		2016	12,922,421,859,142	30.18999
		2017	14,915,849,800,251	30.33345
		2018	17,591,706,426,634	30.49845
		2019	19,037,918,806,473	30.57745
10	PSDN	2015	620,398,854,182	27.15363
		2016	653,796,725,408	27.20606
		2017	690,979,867,049	27.26138
		2018	697,657,400,651	27.27099
		2019	763,492,320,252	27.36117
11	ROTI	2015	2,706,323,637,034	28.62661
		2016	2,919,640,858,718	28.70248
		2017	4,559,573,709,411	29.14825
		2018	4,393,810,380,883	29.11122
		2019	4,682,083,844,951	29.17476
12	SKBM	2015	764,484,248,710	27.36247
		2016	1,001,657,012,004	27.63268
		2017	1,623,027,475,045	28.11531
		2018	1,771,365,972,009	28.20277
		2019	1,820,383,352,811	28.23007
13	STTP	2015	1,919,568,037,170	28.28312
		2016	2,336,411,494,941	28.47964
		2017	2,342,432,443,196	28.48221
		2018	2,631,189,810,030	28.59846
		2019	2,881,563,083,954	28.68935
14	ULTJ	2015	3,539,995,910,248	28.89515
		2016	4,239,199,641,365	29.07540
		2017	5,186,940,000,000	29.27717
		2018	5,555,871,000,000	29.34588
		2019	6,608,422,000,000	29.51937
15	GGRM	2015	63,505,413,000,000	31.78215
		2016	62,951,634,000,000	31.77339
		2017	66,759,930,000,000	31.83212
		2018	69,097,219,000,000	31.86654
		2019	78,647,274,000,000	31.99599
16	HMSP	2015	38,010,724,000,000	31.26889
		2016	42,508,277,000,000	31.38072
		2017	43,141,063,000,000	31.39550
		2018	46,602,420,000,000	31.47267
		2019	50,902,806,000,000	31.56094
17	RMBA	2015	12,667,314,000,000	30.17005
		2016	13,470,943,000,000	30.23156
		2017	14,083,598,000,000	30.27603

		2018	14,879,589,000,000	30.33101
		2019	17,000,330,000,000	30.46425
18	WIIM	2015	1,342,700,045,391	27.92570
		2016	1,353,634,132,275	27.93381
		2017	1,225,712,093,041	27.83454
		2018	1,255,573,914,558	27.85861
		2019	1,299,521,608,556	27.89302
		19	DVLA	2015
2016	1,531,365,558,000			28.05718
2017	1,640,886,147,000			28.12626
2018	1,682,821,739,000			28.15149
2019	1,829,960,714,000			28.23532
20	INAF	2015	1,533,708,564,241	28.05871
		2016	1,381,633,321,120	27.95429
		2017	1,529,874,783,290	28.05621
		2018	1,442,350,608,575	27.99730
		2019	1,383,935,194,386	27.95595
21	KAEF	2015	3,236,224,076,311	28.80543
		2016	4,612,562,541,064	29.15980
		2017	6,096,148,972,533	29.43868
		2018	9,460,427,317,681	29.87814
		2019	18,352,877,132,000	30.54081
22	KLBF	2015	13,696,417,381,439	30.24816
		2016	15,226,009,210,657	30.35403
		2017	16,616,239,416,335	30.44140
		2018	18,146,206,145,369	30.52948
		2019	20,264,726,862,584	30.63990
23	MERK	2015	641,646,818,000	27.18730
		2016	743,934,894,000	27.33522
		2017	847,006,544,000	27.46497
		2018	1,263,113,689,000	27.86460
		2019	901,060,986,000	27.52684
24	SIDO	2015	2,796,111,000,000	28.65925
		2016	2,987,614,000,000	28.72550
		2017	3,158,198,000,000	28.78102
		2018	3,337,628,000,000	28.83628
		2019	3,536,898,000,000	28.89427
25	SQBB	2015	464,027,522,000	26.86321
		2016	479,233,790,000	26.89545
		2017	492,349,222,000	26.92245
		2018	516,540,780,000	26.97042
		2019	524,939,309,000	26.98655
26	TSPC	2015	6,284,729,099,203	29.46914

		2016	6,585,807,349,438	29.51594
		2017	7,434,900,309,021	29.63721
		2018	7,869,975,060,326	29.69408
		2019	8,372,769,580,743	29.75601
27	KINO	2015	3,211,234,658,570	28.79768
		2016	3,284,504,424,358	28.82024
		2017	3,237,595,219,274	28.80585
		2018	3,592,164,205,408	28.90978
		2019	4,695,764,958,883	29.17768
28	MBTO	2015	648,899,377,240	27.19854
		2016	709,959,168,088	27.28847
		2017	780,669,761,787	27.38342
		2018	648,016,880,325	27.19718
		2019	591,063,928,037	27.10519
29	TCID	2015	2,082,096,848,703	28.36440
		2016	2,185,101,038,101	28.41268
		2017	2,361,807,189,430	28.49045
		2018	2,445,143,511,801	28.52512
		2019	2,551,192,620,939	28.56758
30	CINT	2015	382,807,494,765	26.67080
		2016	399,336,626,636	26.71307
		2017	476,577,841,605	26.88990
		2018	491,382,035,136	26.92049
		2019	521,493,784,876	26.97996
31	KICI	2015	133,831,888,816	25.61985
		2016	139,809,135,385	25.66354
		2017	149,420,009,884	25.73003
		2018	154,088,747,766	25.76079
		2019	152,818,996,760	25.75252
32	LMPI	2015	793,093,512,600	27.39921
		2016	810,364,824,722	27.42075
		2017	834,548,374,286	27.45016
		2018	786,704,752,983	27.39112
		2019	737,642,257,697	27.32672

Tabel Variabel Audit Tenure (X₄)

No.	Kode Perusahaan	Tahun	Nama Kantor Akuntan Publik (KAP)	Tahun Perikatan
1	ADES	2014	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	1
		2015	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	2
		2016	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	3
		2017	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	4
		2018	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	5
		2019	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	6
2	ALTO	2014	KAP Jamaludin, Ardi, Sukimto & Rekan	1
		2015	KAP Gideon Adi & Rekan	1
		2016	KAP Gideon Adi & Rekan	2
		2017	KAP Heliantono & Rekan	1
		2018	KAP Heliantono & Rekan	2
		2019	KAP Rama Wendra	1
3	BUDI	2014	KAP Mirawati Sensi Idris	1
		2015	KAP Mulyamin Sensi Suryanto	1
		2016	KAP Mirawati Sensi Idris	1
		2017	KAP Mirawati Sensi Idris	2
		2018	KAP Mirawati Sensi Idris	3
		2019	KAP Mirawati Sensi Idris	4
4	CEKA	2014	KAP Purwantono, Sungkoro & Surja	1
		2015	KAP Purwantono, Sungkoro & Surja	2
		2016	KAP Purwantono, Sungkoro & Surja	3
		2017	KAP Purwantono, Sungkoro & Surja	4
		2018	KAP Purwantono, Sungkoro & Surja	5
		2019	KAP Purwantono, Sungkoro & Surja	6
5	DLTA	2014	KAP Satrio Bing Eny & Rekan	1
		2015	KAP Satrio Bing Eny & Rekan	2
		2016	KAP Satrio Bing Eny & Rekan	3
		2017	KAP Satrio Bing Eny & Rekan	4
		2018	KAP Satrio Bing Eny & Rekan	5
		2019	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	1
6	ICBP	2014	KAP Purwantono, Sungkoro & Surja	1
		2015	KAP Purwantono, Sungkoro & Surja	2
		2016	KAP Purwantono, Sungkoro & Surja	3
		2017	KAP Purwantono, Sungkoro & Surja	4
		2018	KAP Purwantono, Sungkoro & Surja	5
		2019	KAP Purwantono, Sungkoro & Surja	6
7	INDF	2014	KAP Purwantono, Sungkoro & Surja	1
		2015	KAP Purwantono, Sungkoro & Surja	2
		2016	KAP Purwantono, Sungkoro & Surja	3
		2017	KAP Purwantono, Sungkoro & Surja	4

		2018	KAP Purwantono, Sungkoro & Surja	5
		2019	KAP Purwantono, Sungkoro & Surja	6
8	MLBI	2014	KAP Siddharta Widjaja & Rekan	1
		2015	KAP Satrio Bing Eny & Rekan	1
		2016	KAP Satrio Bing Eny & Rekan	2
		2017	KAP Satrio Bing Eny & Rekan	3
		2018	KAP Satrio Bing Eny & Rekan	4
		2019	KAP Siddharta Widjaja & Rekan	1
		9	MYOR	2014
2015	KAP Mirawati Sensi Idris			2
2016	KAP Mirawati Sensi Idris			3
2017	KAP Mirawati Sensi Idris			4
2018	KAP Mirawati Sensi Idris			5
2019	KAP Mirawati Sensi Idris			6
10	PSDN	2014	KAP Purwantono, Sungkoro & Surja	1
		2015	KAP Purwantono, Sungkoro & Surja	2
		2016	KAP Purwantono, Sungkoro & Surja	3
		2017	KAP Purwantono, Sungkoro & Surja	4
		2018	KAP Purwantono, Sungkoro & Surja	5
		2019	KAP Purwantono, Sungkoro & Surja	6
11	ROTI	2014	KAP Purwantono, Sungkoro & Surja	1
		2015	KAP Purwantono, Sungkoro & Surja	2
		2016	KAP Purwantono, Sungkoro & Surja	3
		2017	KAP Purwantono, Sungkoro & Surja	4
		2018	KAP Purwantono, Sungkoro & Surja	5
		2019	KAP Purwantono, Sungkoro & Surja	6
12	SKBM	2014	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	1
		2015	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	1
		2016	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	2
		2017	KAP Purwantono, Sungkoro & Surja	1
		2018	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	1
		2019	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	2
13	STTP	2014	KAP Hadori Sugiarto Adi & Rekan	1
		2015	KAP Hadori Sugiarto Adi & Rekan	2
		2016	KAP Hadori Sugiarto Adi & Rekan	3
		2017	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	1
		2018	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	2
		2019	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	3
14	ULTJ	2014	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	1
		2015	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	2
		2016	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	3
		2017	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	4
		2018	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	5

		2019	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	6
15	GGRM	2014	KAP Siddharta Widjaja & Rekan	1
		2015	KAP Siddharta Widjaja & Rekan	2
		2016	KAP Siddharta Widjaja & Rekan	3
		2017	KAP Siddharta Widjaja & Rekan	4
		2018	KAP Siddharta Widjaja & Rekan	5
		2019	KAP Siddharta Widjaja & Rekan	6
16	HMSP	2014	KAP Tanudiredja, Wibisana, Rintis & Rekan	1
		2015	KAP Tanudiredja, Wibisana, Rintis & Rekan	2
		2016	KAP Tanudiredja, Wibisana, Rintis & Rekan	3
		2017	KAP Tanudiredja, Wibisana, Rintis & Rekan	4
		2018	KAP Tanudiredja, Wibisana, Rintis & Rekan	5
		2019	KAP Tanudiredja, Wibisana, Rintis & Rekan	6
17	RMBA	2014	KAP Tanudiredja, Wibisana, Rintis & Rekan	1
		2015	KAP Tanudiredja, Wibisana, Rintis & Rekan	2
		2016	KAP Satrio Bing Eny & Rekan	1
		2017	KAP Satrio Bing Eny & Rekan	2
		2018	KAP Satrio Bing Eny & Rekan	3
		2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	1
18	WIIM	2014	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	1
		2015	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	2
		2016	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	3
		2017	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	4
		2018	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	5
		2019	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	6
19	DVLA	2014	KAP Purwantono, Sungkoro & Surja	1
		2015	KAP Purwantono, Sungkoro & Surja	2
		2016	KAP Purwantono, Sungkoro & Surja	3
		2017	KAP Purwantono, Sungkoro & Surja	4
		2018	KAP Purwantono, Sungkoro & Surja	5
		2019	KAP Purwantono, Sungkoro & Surja	6
20	INAF	2014	KAP Hendrawinata Hanny Erwin & Sumargo	1
		2015	KAP Hendrawinata Hanny Erwin & Sumargo	2
		2016	KAP Hendrawinata Hanny Erwin & Sumargo	3
		2017	KAP Hendrawinata Hanny Erwin & Sumargo	4
		2018	KAP Hendrawinata Hanny Erwin & Sumargo	5
		2019	KAP Husni Mucharam & Rasidi	1
21	KAEF	2014	KAP Hendrawinata Hanny Erwin & Sumargo	1
		2015	KAP Hendrawinata Hanny Erwin & Sumargo	2
		2016	KAP Hadori Sugiarto Adi & Rekan	1
		2017	KAP Hadori Sugiarto Adi & Rekan	2
		2018	KAP Hadori Sugiarto Adi & Rekan	3
		2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	1

22	KLBF	2014	KAP Purwantono, Sungkoro & Surja	1
		2015	KAP Purwantono, Sungkoro & Surja	2
		2016	KAP Purwantono, Sungkoro & Surja	3
		2017	KAP Purwantono, Sungkoro & Surja	4
		2018	KAP Purwantono, Sungkoro & Surja	5
		2019	KAP Purwantono, Sungkoro & Surja	6
23	MERK	2014	KAP Siddharta Widjaja & Rekan	1
		2015	KAP Siddharta Widjaja & Rekan	2
		2016	KAP Siddharta Widjaja & Rekan	3
		2017	KAP Siddharta Widjaja & Rekan	4
		2018	KAP Siddharta Widjaja & Rekan	5
		2019	KAP Siddharta Widjaja & Rekan	6
24	SIDO	2014	KAP Anwar & Rekan	1
		2015	KAP Anwar & Rekan	2
		2016	KAP Anwar & Rekan	3
		2017	KAP Purwantono, Sungkoro & Surja	1
		2018	KAP Purwantono, Sungkoro & Surja	2
		2019	KAP Purwantono, Sungkoro & Surja	3
25	SQBB	2014	KAP Tanudiredja, Wibisana, Rintis & Rekan	1
		2015	KAP Tanudiredja, Wibisana, Rintis & Rekan	2
		2016	KAP Tanudiredja, Wibisana, Rintis & Rekan	3
		2017	KAP Tanudiredja, Wibisana, Rintis & Rekan	4
		2018	KAP Tanudiredja, Wibisana, Rintis & Rekan	5
		2019	KAP Tanudiredja, Wibisana, Rintis & Rekan	6
26	TSPC	2014	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	1
		2015	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	2
		2016	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	3
		2017	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	4
		2018	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	5
		2019	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	6
27	KINO	2014	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	1
		2015	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	2
		2016	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	3
		2017	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	4
		2018	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	5
		2019	KAP Kosasih, Nurdiyaman, Tjahjo & Rekan	6
28	MBTO	2014	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	1
		2015	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	2
		2016	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	3
		2017	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	4
		2018	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	5
		2019	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	6
29	TCID	2014	KAP Satrio Bing Eny & Rekan	1

		2015	KAP Satrio Bing Eny & Rekan	2
		2016	KAP Satrio Bing Eny & Rekan	3
		2017	KAP Satrio Bing Eny & Rekan	4
		2018	KAP Satrio Bing Eny & Rekan	5
		2019	KAP Satrio Bing Eny & Rekan	6
30	CINT	2014	KAP Gideon Adi & Rekan	1
		2015	KAP Gideon Adi & Rekan	2
		2016	KAP Gideon Adi & Rekan	3
		2017	KAP Teramihardja, Pradhono, & Chandra	1
		2018	KAP Teramihardja, Pradhono, & Chandra	2
		2019	KAP Teramihardja, Pradhono, & Chandra	3
31	KICI	2014	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	1
		2015	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	2
		2016	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	3
		2017	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	4
		2018	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	5
		2019	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	6
32	LMPI	2014	KAP Hadori Sugiarto Adi & Rekan	1
		2015	KAP Doli, Bambang, Sulistyanto, Dadang & Ali	1
		2016	KAP Hadori Sugiarto Adi & Rekan	1
		2017	KAP Paul Hadiwinata, Hidajat, Arsono, Ahmad, Suharli & Rekan	1
		2018	KAP Teramihardja, Pradhono, & Chandra	1
		2019	KAP Teramihardja, Pradhono, & Chandra	2

Tabel Variabel *Audit Report Lag* (Y)

No.	Kode Perusahaan	Tahun	<i>Audit Report Lag</i>
1	ADES	2015	88
		2016	83
		2017	82
		2018	74
		2019	87
2	ALTO	2015	141
		2016	149
		2017	94
		2018	100
		2019	108
3	BUDI	2015	81
		2016	79
		2017	78
		2018	79
		2019	90
4	CEKA	2015	76
		2016	80
		2017	66
		2018	74
		2019	79
5	DLTA	2015	89
		2016	83
		2017	85
		2018	87
		2019	80
6	ICBP	2015	83
		2016	79
		2017	75
		2018	78
		2019	80
7	INDF	2015	83
		2016	79
		2017	75
		2018	78
		2019	80
8	MLBI	2015	74
		2016	59
		2017	53
		2018	46
		2019	52

9	MYOR	2015	82
		2016	74
		2017	74
		2018	74
		2019	90
10	PSDN	2015	89
		2016	86
		2017	85
		2018	80
		2019	90
11	ROTI	2015	84
		2016	67
		2017	85
		2018	72
		2019	59
12	SKBM	2015	89
		2016	86
		2017	81
		2018	81
		2019	90
13	STTP	2015	81
		2016	157
		2017	157
		2018	89
		2019	148
14	ULTJ	2015	89
		2016	86
		2017	80
		2018	84
		2019	80
15	GGRM	2015	78
		2016	81
		2017	85
		2018	84
		2019	83
16	HMSP	2015	61
		2016	65
		2017	65
		2018	80
		2019	90
17	RMBA	2015	77
		2016	72
		2017	85

		2018	87
		2019	78
18	WIIM	2015	78
		2016	86
		2017	82
		2018	77
		2019	118
19	DVLA	2015	68
		2016	68
		2017	68
		2018	81
		2019	90
20	INAF	2015	56
		2016	59
		2017	71
		2018	87
		2019	182
21	KAEF	2015	54
		2016	54
		2017	50
		2018	53
		2019	73
22	KLBF	2015	71
		2016	76
		2017	82
		2018	86
		2019	87
23	MERK	2015	64
		2016	60
		2017	60
		2018	74
		2019	69
24	SIDO	2015	83
		2016	72
		2017	87
		2018	46
		2019	41
25	SQBB	2015	82
		2016	88
		2017	87
		2018	86
		2019	87
26	TSPC	2015	78

		2016	74
		2017	75
		2018	74
		2019	76
27	KINO	2015	78
		2016	79
		2017	79
		2018	84
		2019	90
28	MBTO	2015	81
		2016	79
		2017	86
		2018	72
		2019	87
29	TCID	2015	63
		2016	62
		2017	61
		2018	60
		2019	59
30	CINT	2015	74
		2016	81
		2017	79
		2018	74
		2019	83
31	KICI	2015	88
		2016	68
		2017	65
		2018	67
		2019	66
32	LMPI	2015	77
		2016	80
		2017	92
		2018	81
		2019	83

Tabel Input SPSS Setelah Outlier

No.	Kode Perusahaan	Profitabilitas	Solvabilitas	Ukuran Perusahaan	Audit Tenure	Audit Report Lag
1	ADES	0.050272	0.49731	27.20519	2	88
2	ALTO	-0.02063	0.570446	27.79673	1	141
3	BUDI	0.006452	0.661584	28.81457	1	81
4	CEKA	0.071711	0.569335	28.02699	2	76
5	DLTA	0.184957	0.181736	27.66863	2	89
6	ICBP	0.110056	0.383037	30.91045	2	83
7	MLBI	0.236527	0.635158	28.37336	1	74
8	MYOR	0.110223	0.542044	30.0596	2	82
9	PSDN	-0.0687	0.477241	27.15363	2	89
10	ROTI	0.099965	0.56083	28.62661	2	84
11	SKBM	0.05252	0.549909	27.36247	1	89
12	STTP	0.096743	0.47446	28.28312	2	81
13	ULTJ	0.147769	0.209743	28.89515	2	89
14	WIIM	0.097625	0.297156	27.9257	2	78
15	DVLA	0.078396	0.292645	27.9504	2	68
16	INAF	0.004281	0.613545	28.05871	2	56
17	KAEF	0.078169	0.424608	28.80543	2	54
18	KLBF	0.150236	0.201376	30.24816	2	71
19	MERK	0.222156	0.261988	27.1873	2	64
20	SIDO	0.156458	0.07074	28.65925	2	83
21	SQBB	0.323703	0.236999	26.86321	2	82
22	TSPC	0.084207	0.309892	29.46914	2	78
23	KINO	0.08191	0.446746	28.79768	2	78
24	MBTO	-0.02166	0.330846	27.19854	2	81
25	TCID	0.261503	0.176373	28.3644	2	63
26	CINT	0.10498	0.176941	26.6708	2	74
27	LMPI	0.005003	0.494118	27.39921	1	77
28	ADES	0.072924	0.499305	27.36608	3	83
29	ALTO	-0.02275	0.587294	27.78382	2	149
30	BUDI	0.012492	0.60264	28.70664	1	79
31	CEKA	0.175107	0.377319	27.98587	3	80
32	DLTA	0.212481	0.154803	27.8115	3	83
33	ICBP	0.125642	0.359876	30.99493	3	79
34	MLBI	0.431698	0.639285	28.45302	2	59
35	MYOR	0.107463	0.515164	30.18999	3	74
36	PSDN	-0.05608	0.571296	27.20606	3	86
37	ROTI	0.095826	0.505846	28.70248	3	67
38	SKBM	0.022508	0.63222	27.63268	2	86
39	STTP	0.074549	0.499869	28.47964	3	157
40	ULTJ	0.167443	0.176912	29.0754	3	86

41	RMBA	-0.15484	0.299131	30.23156	1	72
42	WIIM	0.078522	0.267828	27.93381	3	86
43	DVLA	0.099312	0.295022	28.05718	3	68
44	INAF	-0.01257	0.583278	27.95429	3	59
45	KAEF	0.058882	0.507561	29.1598	1	54
46	KLBF	0.154399	0.181411	30.35403	3	76
47	MERK	0.206796	0.21677	27.33522	3	60
48	SIDO	0.160839	0.076894	28.7255	3	72
49	SQBB	0.344707	0.25959	26.89545	3	88
50	TSPC	0.082829	0.296172	29.51594	3	74
51	KINO	0.055141	0.405672	28.82024	3	79
52	MBTO	0.012414	0.37894	27.28847	3	79
53	TCID	0.074166	0.183947	28.41268	3	62
54	CINT	0.051634	0.18257	26.71307	3	81
55	LMPI	0.008555	0.496311	27.42075	1	80
56	ADES	0.045513	0.496557	27.45695	4	82
57	ALTO	-0.05665	0.622056	27.73483	1	94
58	BUDI	0.015544	0.593564	28.70925	2	78
59	CEKA	0.077135	0.351558	27.96222	4	66
60	DLTA	0.208654	0.146324	27.92432	4	85
61	ICBP	0.112057	0.357222	31.0848	4	75
62	MLBI	0.526704	0.575748	28.55133	3	53
63	MYOR	0.109344	0.506944	30.33345	4	74
64	PSDN	0.046529	0.566579	27.26138	4	85
65	ROTI	0.029688	0.381498	29.14825	4	85
66	SKBM	0.015946	0.36955	28.11531	1	81
67	STTP	0.092222	0.408832	28.48221	1	157
68	ULTJ	0.137206	0.188586	29.27717	4	80
69	RMBA	-0.03409	0.366379	30.27603	2	85
70	WIIM	0.033115	0.202022	27.83454	4	82
71	DVLA	0.098879	0.319697	28.12626	4	68
72	INAF	-0.03025	0.654606	28.05621	4	71
73	KAEF	0.054413	0.578009	29.43868	2	50
74	KLBF	0.147642	0.163828	30.4414	4	82
75	MERK	0.17081	0.273397	27.46497	4	60
76	SIDO	0.16902	0.083064	28.78102	1	87
77	SQBB	0.363482	0.272	26.92245	4	87
78	TSPC	0.074963	0.316466	29.63721	4	75
79	KINO	0.033882	0.365217	28.80585	4	79
80	MBTO	-0.03163	0.471297	27.38342	4	86
81	TCID	0.075843	0.213176	28.49045	4	61
82	CINT	0.062211	0.197878	26.8899	1	79
83	LMPI	-0.03731	0.54915	27.45016	1	92

84	ADES	0.060092	0.453163	27.50464	5	74
85	ALTO	-0.02975	0.651188	27.73524	2	100
86	BUDI	0.014874	0.638523	28.85273	3	79
87	CEKA	0.079258	0.164513	27.78713	5	74
88	DLTA	0.22194	0.157106	28.05204	5	87
89	ICBP	0.135559	0.339278	31.16812	5	78
90	MLBI	0.423882	0.595939	28.6921	4	46
91	MYOR	0.100072	0.514399	30.49845	5	74
92	PSDN	-0.06679	0.651839	27.27099	5	80
93	ROTI	0.028943	0.336134	29.11122	5	72
94	SKBM	0.009007	0.412557	28.20277	1	81
95	STTP	0.096948	0.37428	28.59846	2	89
96	ULTJ	0.126282	0.140557	29.34588	5	84
97	RMBA	-0.04089	0.437755	30.33101	3	87
98	WIIM	0.040733	0.199381	27.85861	5	77
99	DVLA	0.119235	0.286756	28.15149	5	81
100	INAF	-0.0227	0.655668	27.9973	5	87
101	KAEF	0.042471	0.645211	29.87814	3	53
102	KLBF	0.137619	0.157146	30.52948	5	86
103	MERK	0.029592	0.58968	27.8646	5	74
104	SIDO	0.198898	0.130336	28.83628	2	46
105	SQBB	0.37113	0.319579	26.97042	5	86
106	TSPC	0.068663	0.309674	29.69408	5	74
107	KINO	0.04179	0.391203	28.90978	5	84
108	MBTO	-0.17612	0.536278	27.19718	5	72
109	TCID	0.070773	0.193314	28.52512	5	60
110	CINT	0.027584	0.209009	26.92049	2	74
111	LMPI	-0.05897	0.579905	27.39112	1	81
112	ADES	0.102003	0.309285	27.43546	6	87
113	ALTO	-0.00669	0.654964	27.72946	1	108
114	BUDI	0.021342	0.571527	28.72956	4	90
115	CEKA	0.154664	0.187918	27.96254	6	79
116	DLTA	0.222874	0.148838	27.98588	1	80
117	ICBP	0.138469	0.31099	31.2871	6	80
118	MLBI	0.41632	0.604409	28.69468	5	52
119	MYOR	0.107123	0.479988	30.57745	6	90
120	PSDN	-0.03374	0.769528	27.36117	6	90
121	ROTI	0.050516	0.339483	29.17476	6	59
122	SKBM	0.000526	0.430988	28.23007	2	90
123	STTP	0.167475	0.254569	28.68935	3	148
124	ULTJ	0.156749	0.144253	29.51937	6	80
125	RMBA	0.002977	0.505795	30.46425	1	78
126	WIIM	0.021029	0.204961	27.89302	6	118

127	DVLA	0.121196	0.28628	28.23532	6	90
128	INAF	0.005753	0.635145	27.95595	1	182
129	KAEF	0.000866	0.596089	30.54081	1	73
130	KLBF	0.125223	0.175632	30.6399	6	87
131	MERK	0.08685	0.340764	27.52684	6	69
132	SIDO	0.228361	0.133504	28.89427	3	41
133	SQBB	0.430566	0.269561	26.98655	6	87
134	TSPC	0.071082	0.308349	29.75601	6	76
135	KINO	0.109802	0.424404	29.17768	6	90
136	MBTO	-0.11326	0.602122	27.10519	6	87
137	TCID	0.056895	0.208549	28.56758	6	59
138	CINT	0.013847	0.252778	26.97996	3	83
139	LMPI	-0.05649	0.607775	27.32672	2	83





Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
profitabilitas	139	-.18	.53	.0900	.11520
solvabilitas	139	.07	.77	.3872	.17200
ukuran perusahaan	139	26.67	31.29	28.4699	1.12651
audit tenure	139	1.00	6.00	3.2014	1.60696
audit report lag	139	41.00	182.00	80.7626	20.02483
Valid N (listwise)	139				



Uji Normalitas Sebelum Transformasi dan Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		160
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	18.41902666
Most Extreme Differences	Absolute	.162
	Positive	.162
	Negative	-.097
Kolmogorov-Smirnov Z		2.043
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Uji Normalitas Setelah Transformasi dan Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		139
Normal Parameters ^{a,b}	Mean	.0023690
	Std. Deviation	.19187852
Most Extreme Differences	Absolute	.091
	Positive	.091
	Negative	-.056
Kolmogorov-Smirnov Z		1.069
Asymp. Sig. (2-tailed)		.203

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	audit tenure, ukuran perusahaan, profitabilitas, solvabilitas ^b	.	Enter

a. Dependent Variable: audit report lag

b. All requested variables entered.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.722	1.431		4.698	.000		
	profitabilitas	-.461	.169	-.231	-2.719	.007	.768	1.302
	solvabilitas	.096	.037	.230	2.578	.011	.699	1.430
	ukuran perusahaan	-.642	.429	-.114	-1.498	.136	.963	1.039
	audit tenure	-.062	.031	-.162	-1.988	.049	.840	1.191

a. Dependent Variable: audit report lag

Uji Heteroskedastisitas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	audit tenure, ukuran perusahaan, profitabilitas, solvabilitas ^b	.	Enter

a. Dependent Variable: ABS_RES3

b. All requested variables entered.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.026	4	.007	.384	.820 ^b
	Residual	2.296	134	.017		
	Total	2.323	138			

a. Dependent Variable: ABS_RES3

b. Predictors: (Constant), audit tenure, ukuran perusahaan, profitabilitas, solvabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.133	.969		-.137	.891
	profitabilitas	.021	.115	.018	.183	.855
	solvabilitas	-.023	.025	-.093	-.907	.366
	ukuran perusahaan	.079	.290	.024	.272	.786
	audit tenure	-.019	.021	-.082	-.879	.381

a. Dependent Variable: ABS_RES3

Uji Autokorelasi

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	audit tenure, ukuran perusahaan, profitabilitas, solvabilitas ^b	.	Enter

a. Dependent Variable: audit report lag

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.504 ^a	.254	.232	.19327	1.849

a. Predictors: (Constant), audit tenure, ukuran perusahaan, profitabilitas, solvabilitas

b. Dependent Variable: audit report lag



Uji Hipotesis

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.504 ^a	.254	.232	.19327

a. Predictors: (Constant), audit tenure, ukuran perusahaan, profitabilitas, solvabilitas

b. Dependent Variable: audit report lag

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.707	4	.427	11.424	.000 ^b
	Residual	5.005	134	.037		
	Total	6.712	138			

a. Dependent Variable: audit report lag

b. Predictors: (Constant), audit tenure, ukuran perusahaan, profitabilitas, solvabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.722	1.431		4.698	.000
	profitabilitas	-.461	.169	-.231	-2.719	.007
	solvabilitas	.096	.037	.230	2.578	.011
	ukuran perusahaan	-.642	.429	-.114	-1.498	.136
	audit tenure	-.062	.031	-.162	-1.988	.049

a. Dependent Variable: audit report lag