

**TABEL 4.2**  
**Statistik Deskripsif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Audit_Delay	69	70,00	89,00	81,0000	4,22875
Profitabilitas	69	,01	4,85	1,2106	1,24392
Solvabilitas	69	,01	,84	,3058	,25511
Reputasi_KAP	69	,00	1,00	,4058	,49464
Ukuran_Perusahaan	69	26,00	32,00	28,5942	1,56542
Valid N (listwise)	69				

Sumber: Output SPSS

**TABEL 4.3**  
**Hasil Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		69
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	3,45546973
Most Extreme Differences	Absolute	,070
	Positive	,059
	Negative	-,070
Kolmogorov-Smirnov Z		,578
Asymp. Sig. (2-tailed)		,893

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Output SPSS

**TABEL 4.4**  
**Hasil Uji Multikolinearitas**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	121,402	9,590		12,659	,000		
	Profitabilitas	1,372	,364	,404	3,766	,000	,908	1,101
	Solvabilitas	-1,031	1,721	-,062	-,599	,551	,968	1,033
	Reputasi_KAP	,907	1,124	,106	,807	,423	,603	1,658
	Ukuran_Perusahaan	-1,473	,346	-,545	-4,256	,000	,636	1,573

a. Dependent Variable: Audit\_Delay

Sumber: Output SPSS

**TABEL 4.5**  
**Hasil Uji Heteroskedastisitas**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.269	5.481		-.414	.680
	Profitabilitas	-.074	.208	-.046	-.356	.723
	Solvabilitas	.565	.983	.072	.574	.568
	Reputasi_KAP	.219	.643	.054	.341	.734
	Ukuran_Perusahaan	.171	.198	.133	.865	.391

a. Dependent Variable: Abs\_Resid

Sumber: Output SPSS

**TABEL 4.6**  
**Hasil Uji Autokorelasi**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,576 <sup>a</sup>	,332	,291	3,56182	1,896

a. Predictors: (Constant), Ukuran\_Perusahaan, Solvabilitas, Profitabilitas, Reputasi\_KAP

b. Dependent Variable: Audit\_Delay

Sumber: Output SPSS

**TABEL 4.7**  
**Hasil Uji Determinasi (R<sup>2</sup>)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.576 <sup>a</sup>	.332	.291	3.56182

a. Predictors: (Constant), Ukuran\_Perusahaan, Solvabilitas, Profitabilitas, Reputasi\_KAP

b. Dependent Variable: Audit\_Delay

Sumber: Output SPSS

**TABEL 4.8**  
**Hasil Uji Nilai Nilai F**

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	404,062	4	101,015	7,962	,000 <sup>a</sup>
	Residual	811,938	64	12,687		
	Total	1216,000	68			

a. Predictors: (Constant), Ukuran\_Perusahaan, Solvabilitas, Profitabilitas, Reputasi\_KAP

b. Dependent Variable: Audit\_Delay

Sumber: Output SPSS

**TABEL 4.9**  
**Hasil Uji Nilai t**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	121.402	9.590		12.659	.000
	Profitabilitas	1.372	.364	.404	3.766	.000
	Solvabilitas	-1.031	1.721	-.062	-.599	.551
	Reputasi_KAP	.907	1.124	.106	.807	.423
	Ukuran_Perusahaan	-1.473	.346	-.545	-4.256	.000

a. Dependent Variable: Audit\_Delay

Sumber: Output SPSS