

LAMPIRAN

Lampiran 1 : Entitas Anak Perusahaan

No.	Kode	Tahun	Jumlah Anak Perusahaan
1	DKFT	2015	6
		2016	6
		2017	5
		2018	5
		2019	5
2	ELSA	2015	8
		2016	8
		2017	8
		2018	9
		2019	9
3	ESSA	2015	2
		2016	2
		2017	3
		2018	3
		2019	3
4	MDKA	2015	4
		2016	4
		2017	5
		2018	4
		2019	5
5	MEDC	2015	32
		2016	48
		2017	49
		2018	49
		2019	49
6	MITI	2015	2
		2016	2
		2017	2
		2018	1
		2019	1
7	RUIS	2015	3
		2016	3
		2017	3
		2018	3
		2019	3
8	SMRU	2015	7
		2016	7
		2017	6
		2018	6
		2019	6

Lampiran 2 : Rentang Waktu Audit *Delay*

No.	Kode	Tahun	Audit <i>Delay</i> (Hari)	Ket.
1	DKFT	2015	22	0
		2016	77	0
		2017	87	0
		2018	84	0
		2019	89	0
2	ELSA	2015	42	0
		2016	39	0
		2017	45	0
		2018	45	0
		2019	45	0
3	ESSA	2015	83	0
		2016	89	0
		2017	86	0
		2018	89	0
		2019	44	0
4	MDKA	2015	74	0
		2016	80	0
		2017	59	0
		2018	86	0
		2019	148	1
5	MEDC	2015	81	0
		2016	91	0
		2017	96	0
		2018	95	0
		2019	197	1
6	MITI	2015	87	0
		2016	87	0
		2017	87	0
		2018	86	0
		2019	90	0
7	RUIS	2015	80	0
		2016	82	0
		2017	87	0
		2018	80	0
		2019	83	0
8	SMRU	2015	89	0
		2016	87	0
		2017	80	0
		2018	74	0
		2019	90	0

Lampiran 3 : Hasil Output SPSS

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	40	66,7
	Missing Cases	20	33,3
	Total	60	100,0
Unselected Cases		0	,0
Total		60	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Perusahaan Tidak Audit Delay	0
Perusahaan Audit Delay	1

DESCRIPTIVES VARIABLES=X

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kompleksitas Oerasi (X)	40	1	49	9,65	14,056
Valid N (listwise)	40				

FREQUENCIES VARIABLES=Y

/ORDER=ANALYSIS.

Frequencies

Statistics

Audit Delay (Y)

N	Valid	40
	Missing	20

Audit Delay (Y)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Perusahaan Tidak Audit Delay	38	63,3	95,0	95,0
	Perusahaan Audit Delay	2	3,3	5,0	100,0
	Total	40	66,7	100,0	

Variables in the Equation

		B	S.E.	Wald	df	Sig.
Step 1 ^a	Kompleksitas Oerasi (X)	,055	,036	2,353	1	,125
	Constant	-3,836	1,155	11,028	1	,001

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	6,911	7	,438

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	19,438	-1,800
	2	16,207	-2,555
	3	15,888	-2,885
	4	15,881	-2,943
	5	15,881	-2,944
	6	15,881	-2,944

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 15,881

c. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

Observed		Predicted		
		Audit Delay (Y)		
		Perusahaan Tidak Audit Delay	Perusahaan Audit Delay	
Step 0	Audit Delay (Y)	Perusahaan Tidak Audit Delay	38	0
		Perusahaan Audit Delay	2	0
Overall Percentage				

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-2,944	,725	16,472	1	,000	,053

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	Kompleksitas Oerasi (X)	3,290	1	,070
	Overall Statistics		3,290	1	,070

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients	
			Constant	Kompleksitas Oerasi (X)
Step 1	1	18,536	-1,974	,018
	2	14,489	-2,972	,036
	3	13,807	-3,592	,049
	4	13,759	-3,812	,054
	5	13,759	-3,836	,055
	6	13,759	-3,836	,055

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 15,881

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	2,122	1	,145
	Block	2,122	1	,145
	Model	2,122	1	,145

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	13,759 ^a	,052	,158

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Contingency Table for Hosmer and Lemeshow Test

		Audit Delay (Y) = Perusahaan Tidak Audit Delay		Audit Delay (Y) = Perusahaan Audit Delay		Total
		Observed	Expected	Observed	Expected	
		Step 1	1	2	1,955	
	2	5	4,882	0	,118	5
	3	8	7,802	0	,198	8
	4	3	2,922	0	,078	3
	5	4	4,862	1	,138	5
	6	5	4,855	0	,145	5
	7	5	4,842	0	,158	5
	8	4	3,594	0	,406	4
	9	2	2,286	1	,714	3

Classification Table^a

Observed			Predicted	
			Perusahaan Tidak Audit Delay	Perusahaan Audit Delay
Step 1	Audit Delay (Y)	Perusahaan Tidak Audit Delay	38	0
		Perusahaan Audit Delay	2	0
Overall Percentage				

Variables in the Equation

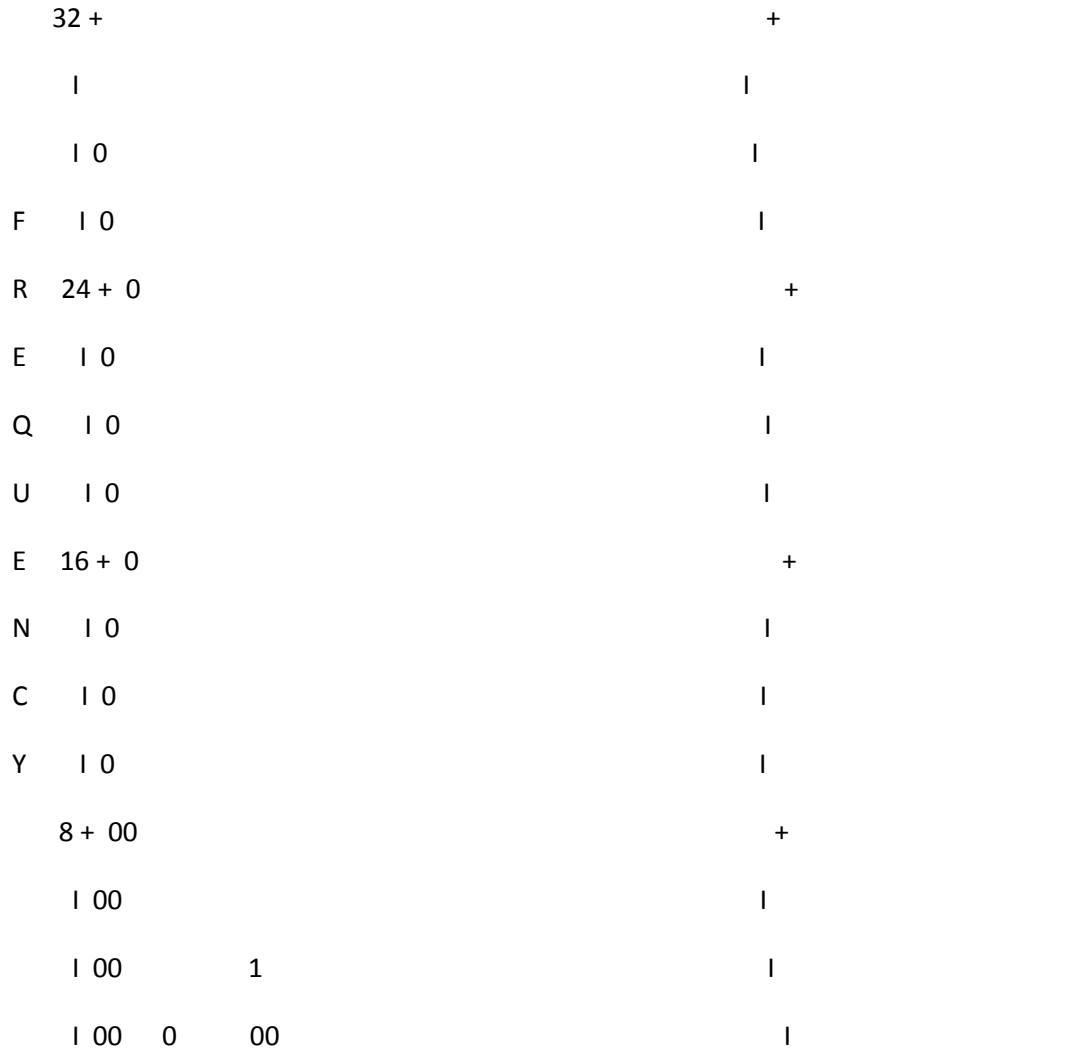
		B	S.E.	Wald	df	Sig.
Step 1 ^a	Kompleksitas Oerasi (X)	,055	,036	2,353	1	,125
	Constant	-3,836	1,155	11,028	1	,001

Correlation Matrix

		Constant	Kompleksitas Oerasi (X)
Step 1	Constant	1,000	-,754
	Kompleksitas Oerasi (X)	-,754	1,000

Step number: 1

Observed Groups and Predicted Probabilities



Predicted -----+-----+-----+-----+-----+-----+-----+-----+-----+-----

Prob: 0 ,1 ,2 ,3 ,4 ,5 ,6 ,7 ,8 ,9 1

Group:

00011111111111111111111111111111111
 1111111111111111111111

Predicted Probability is of Membership for Perusahaan Audit Delay

The Cut Value is ,50

Symbols: 0 - Perusahaan Tidak Audit Delay

1 - Perusahaan Audit Delay

Each Symbol Represents 2 Cases.

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable		
		Audit Delay (Y)			Resid	ZResid	
40	S	1**	,028	0	,972	5,939	