

LAMPIRAN
HASIL ANALISIS REGRESI LOGISTIK

Lampiran 1. Statistik Deskriptif

Statistik Deskriptif

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|--------|----------------|
| Ukuran Perusahaan | 843 | 8,726 | 20,034 | 14,216 | 2,011 |
| Profitabilitas | 843 | -9,764 | 3,479 | -0,112 | 1,032 |
| Valid N (listwise) | 843 | | | | |

Timeliness

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | Tidak Tepat Waktu | 160 | 19,0 | 19,0 | 19,0 |
| | Tepat Waktu | 683 | 81,0 | 81,0 | 100,0 |
| | Total | 843 | 100,0 | 100,0 | |

Spesialisasi Industri KAP

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | KAP non-spesialis | 819 | 97,0 | 97,0 | 97,0 |
| | KAP spesialis | 24 | 3,0 | 3,0 | 100,0 |
| | Total | 843 | 100,0 | 100,0 | |

Opini Audit

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------------------------|-----------|---------|---------------|--------------------|
| Valid | WDP, TW dan TMP | 135 | 16,0 | 16,0 | 16,0 |
| | WTP dan WTP dengan bahasa penjas | 708 | 84,0 | 84,0 | 100,0 |
| | Total | 843 | 100,0 | 100,0 | |

Kualitas Audit

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------------|-----------|---------|---------------|--------------------|
| Valid | KAP Non Big Four | 558 | 66,2 | 66,2 | 66,2 |
| | KAP Big Four | 285 | 33,8 | 33,8 | 100,0 |
| | Total | 843 | 100,0 | 100,0 | |

Lampiran 2. Case Processing Summary

Case Processing Summary

| Unweighted Cases ^a | | N | Percent |
|-------------------------------|----------------------|-----|---------|
| Selected Cases | Included in Analysis | 843 | 100,0 |
| | Missing Cases | 0 | 0 |
| | Total | 843 | 100,0 |
| Unselected Cases | | 0 | 0 |
| Total | | 843 | 100,0 |

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

Dependent Variable Encoding

| Original Value | Internal Value |
|-------------------|----------------|
| Tidak Tepat Waktu | 0 |
| Tepat Waktu | 1 |

Block 0: Beginning Block

Lampiran 3. Iteration History

Iteration History^{a,b,c}

| Iteration | | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
| | | | Constant |
| Step 0 | 1 | 825,275 | 1,241 |
| | 2 | 819,298 | 1,439 |
| | 3 | 819,279 | 1,451 |
| | 4 | 819,279 | 1,451 |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 819,279

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than 0,001.

Classification Table

| Observed | | Predicted | | | |
|--------------------|------------|-------------------|-------------|--------------------|-------|
| | | Timeliness | | Percentage Correct | |
| | | Tidak Tepat Waktu | Tepat Waktu | | |
| Step 0 | Timeliness | Tidak Tepat Waktu | 0 | 160 | 0 |
| | | Tepat Waktu | 0 | 683 | 100,0 |
| Overall Percentage | | | | | 81,0 |

- a. Constant is included in the model.
b. The cut value is 0,500

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) |
|-----------------|-------|-------|---------|----|-------|--------|
| Step 0 Constant | 1,451 | 0,088 | 273,049 | 1 | 0,000 | 4,269 |

Variables not in the Equation

| Step | Variables | Score | df | Sig. |
|--------------------|-----------|-------|----|-------|
| 0 | SIZE | 0,301 | 1 | 0,583 |
| | PROF | 0,606 | 1 | 0,436 |
| | SPEC | 0,816 | 1 | 0,366 |
| | OPI | 1,813 | 1 | 0,178 |
| | AUQ | 0,028 | 1 | 0,866 |
| Overall Statistics | | 3,449 | 5 | 0,631 |

Block 1: Method = Enter**Iteration History^{a,b,c,d}**

| Iteration | -2 Log likelihood | Coefficients | | | | | |
|-----------|-------------------|--------------|--------|-------|-------|-------|-------|
| | | Constant | SIZE | PROF | SPEC | OPI | AUQ |
| Step 1 | 822,464 | 1,583 | -0,014 | 0,035 | 0,338 | 0,184 | 0,010 |
| 1 | 815,648 | 1,981 | -0,022 | 0,060 | 0,576 | 0,302 | 0,016 |
| 3 | 815,600 | 2,028 | -0,023 | 0,066 | 0,636 | 0,325 | 0,017 |
| 4 | 815,600 | 2,028 | -0,023 | 0,066 | 0,637 | 0,326 | 0,017 |
| 5 | 815,600 | 2,028 | -0,023 | 0,066 | 0,637 | 0,326 | 0,017 |

- a. Method: Enter
b. Constant is included in the model.
c. Initial -2 Log Likelihood: 819,279
d. Estimation terminated at iteration number 5 because parameter estimates changed by less than 0,001.

Omnibus Tests of Model Coefficients

| | | Chi-square | df | Sig. |
|--------|-------|------------|----|-------|
| Step 1 | Step | 3,679 | 5 | 0,596 |
| | Block | 3,679 | 5 | 0,596 |
| | Model | 3,679 | 5 | 0,596 |

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1 | 815,600 ^a | 0,314 | 0,540 |

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than 0,001.

Lampiran 4. Hosmer and Lemeshow Test

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|-------|
| 1 | 6,363 | 8 | 0,607 |

Contingency Table for Hosmer and Lemeshow Test

| | | Timeliness = Tidak Tepat Waktu | | Timeliness = Tepat Waktu | | Total |
|--------|----|--------------------------------|----------|--------------------------|----------|-------|
| | | Observed | Expected | Observed | Expected | |
| Step 1 | 1 | 20 | 18,069 | 64 | 65,931 | 84 |
| | 2 | 20 | 17,557 | 64 | 66,443 | 84 |
| | 3 | 14 | 17,257 | 70 | 66,743 | 84 |
| | 4 | 17 | 17,082 | 67 | 66,918 | 84 |
| | 5 | 15 | 16,865 | 69 | 67,135 | 84 |
| | 6 | 23 | 16,626 | 61 | 67,374 | 84 |
| | 7 | 12 | 16,393 | 72 | 67,607 | 84 |
| | 8 | 15 | 15,284 | 69 | 68,716 | 84 |
| | 9 | 12 | 13,131 | 72 | 70,869 | 84 |
| | 10 | 12 | 11,737 | 75 | 75,263 | 87 |

Classification Table

| Observed | | | Predicted | | Percentage Correct |
|----------|------------|--------------------|-------------------|-------------|--------------------|
| | | | Timeliness | | |
| | | | Tidak Tepat Waktu | Tepat Waktu | |
| Step 1 | Timeliness | Tidak Tepat Waktu | 0 | 160 | 0 |
| | | Tepat Waktu | 0 | 683 | 100,0 |
| | | Overall Percentage | | | 81,0 |

a. The cut value is 0,500

Lampiran 5. Variabel-variabel dalam Persamaan

Variabel-variabel dalam Persamaan

| | B | S.E. | Wald | df | Sig. | Exp(B) | 95,0% C.I. for EXP(B) | | |
|-----------|----------|--------|-------|-------|------|--------|-----------------------|-------|-------|
| | | | | | | | Lower | Upper | |
| Step 1 | SIZE | -0,023 | 0,052 | 0,193 | 1 | 0,660 | 0,977 | 0,883 | 1,082 |
| | PROF | 0,066 | 0,102 | 4,418 | 1 | 0,025 | 0,936 | 0,766 | 1,144 |
| | SPEC | 0,637 | 0,650 | 4,962 | 1 | 0,023 | 1,892 | 0,529 | 6,761 |
| | OPI | 0,326 | 0,264 | 5,525 | 1 | 0,012 | 0,722 | 0,431 | 1,211 |
| | AUQ | 0,017 | 0,202 | 0,007 | 1 | 0,933 | 1,017 | 0,684 | 1,512 |
| | Constant | 2,028 | 0,732 | 7,683 | 1 | 0,006 | 7,600 | | |

a. Variable(s) entered on step 1: SIZE, PROF, SPEC, OPI, AUQ.

Lampiran 6. Matriks Korelasi

Matriks Korelasi

| | | Constant | SIZE | PROF | SPEC | OPI | AUQ |
|-----------|----------|----------|--------|--------|--------|--------|--------|
| Step 1 | Constant | 1,000 | -0,936 | 0,295 | 0,228 | 0,183 | 0,227 |
| | SIZE | -0,936 | 1,000 | -0,283 | -0,277 | -0,140 | -0,357 |
| | PROF | 0,295 | -0,283 | 1,000 | 0,020 | 0,021 | -0,056 |
| | SPEC | 0,228 | -0,277 | 0,020 | 1,000 | 0,068 | 0,146 |
| | OPI | 0,183 | -0,140 | 0,021 | 0,068 | 1,000 | 0,121 |
| | AUQ | 0,227 | -0,357 | -0,056 | 0,146 | 0,121 | 1,000 |

Lampiran 7. Independent Sample T-Test

T-Test

Group Statistics

| Kualitas Audit | | N | Mean | Std. Deviation | Std. Error Mean |
|----------------|------------------|-----|--------|----------------|-----------------|
| Timeliness | KAP Non Big Four | 558 | 0,8118 | 0,39120 | 0,01656 |
| | KAP Big Four | 285 | 0,8070 | 0,39533 | 0,02342 |

Independent Samples Test

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
|------------|-----------------------------|---|-------|------------------------------|---------|-----------------|-----------------|-----------------------|---|---------|
| | | F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference | |
| | | | | | | | | | Lower | Upper |
| Timeliness | Equal variances assumed | 0,113 | 0,737 | 0,168 | 841 | 0,866 | 0,00481 | 0,02858 | -0,05129 | 0,06092 |
| | Equal variances not assumed | | | 0,168 | 566,820 | 0,867 | 0,00481 | 0,02868 | -0,05153 | 0,06115 |