

Daftar Pustaka

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UNIVERSITAS PGRI ADI BUANA SURABAYA
FAKULTAS EKONOMI

BERITA ACARA BIMBINGAN SKRIPSI

IDENTITAS MAHASISWA:

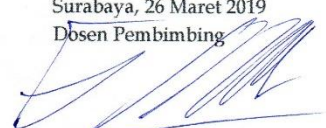
Nama Mahasiswa : Arif Fajar Purwanto
Prodi/NIM : Akuntansi 2014/141600028
Judul Skripsi : Pengaruh Profitabilitas dan Solvabilitas terhadap Audit Delay
Nama Dosen Pembimbing : Sigit Prihanto Unitomo, DRS, SE, MM
Periode Kepembimbingan : 16 April s/d 16 September 2018

URAIAN KEGIATAN KEPEMBIMBINGAN:

NO	TANGGAL	PARAF PEMBIMBING	KEGIATAN
1	20-04-2018		ACC JUDUL
2	14-05-2018		REVISI BAB I & II
3	21-05-2018		REVISI BAB I, II & III
4	24-05-2018		ACC BAB I & II
5	28-05-2018		REVISI BAB III
6	01-08-2018		Seminar Proposal
7	03-09-2018		REVISI BAB 4 & 5
8	11-09-2018		REVISI BAB 4 & 5
9	12-03-2019		ACC BAB 4 & 5
10			BIMBINGAN ABSTRAK

Surabaya, 26 Maret 2019

Dosen Pembimbing


Sigit Prihanto Unitomo DRS, SE, MM

NPP: 8706188/DY

Uji Normalitas KS

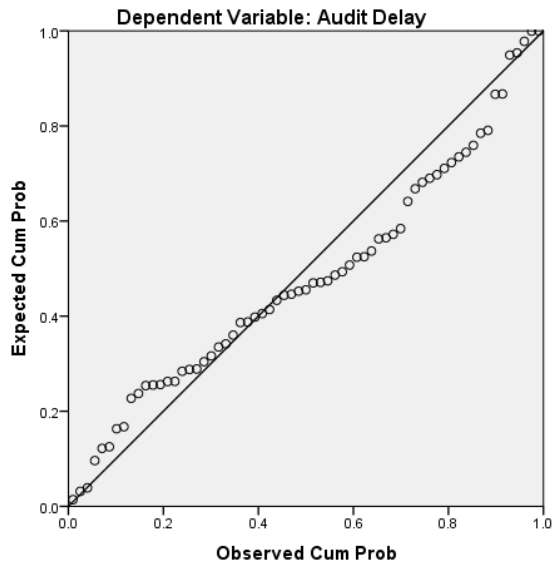
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		13
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.18409205
Most Extreme Differences	Absolute	.122
	Positive	.122
	Negative	-.100
Test Statistic		.122
Asymp. Sig. (2-tailed)		.067 ^c

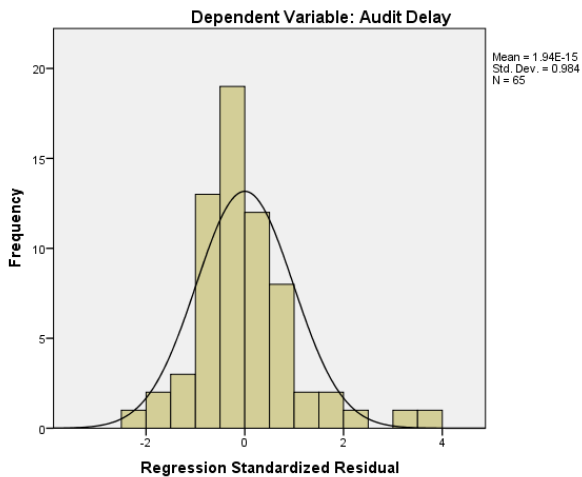
- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Uji Normalitas Plot

Normal P-P Plot of Regression Standardized Residual



Histogram



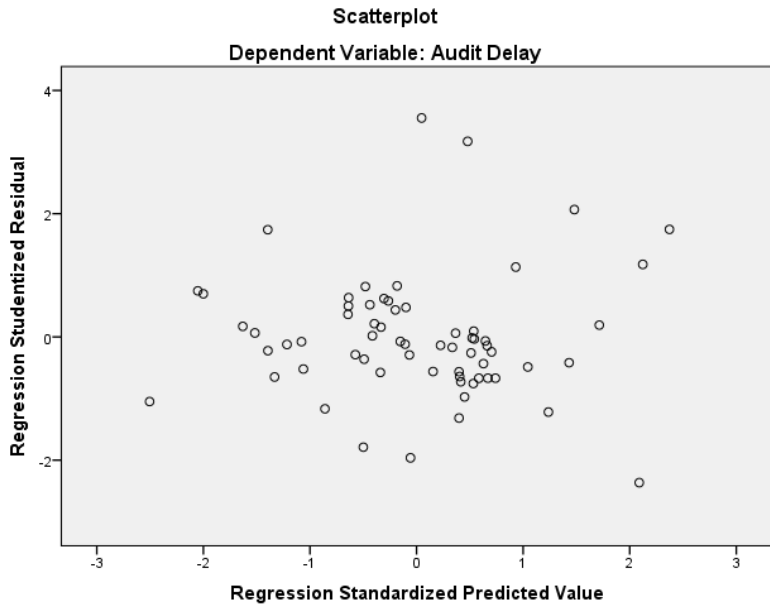
Uji Heterokedastisitas Glejser

Coefficients^a

Model		Sig.
1	(Constant)	.045
	Profitabilitas	.054
	Solvabilitas	.789

a. Dependent Variable: Residual

Uji Heterokedastisitas Plot



Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Profitabilitas	.992	1.008
	Solvabilitas	.992	1.008

a. Dependent Variable: Audit Delay

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.669 ^a	.447	.429	1.320

a. Predictors: (Constant), Solvabilitas, Profitabilitas

b. Dependent Variable: Audit Delay

Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.104	.126		17.513	.000
Profitabilitas	-.109	.023	-.443	-4.672	.000
Solvabilitas	.125	.026	.462	4.874	.000

a. Dependent Variable: Audit Delay

Uji F

ANOVA^a

Model		Sum of Squares	Mean Square	F	Sig.
1	Regression	1.754	.877	25.074	.000 ^b
	Residual	2.169	.035		
	Total	3.923			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Solvabilitas, Profitabilitas

KODE	Tahun	ROA		DER	
ALTO	2013	12,058,794,054	1,502,519,389,759	960,189,991,593	542,329,398,166
	2014	10,135,298,976	1,239,053,626,858	532,650,909,040	706,402,717,818
	2015	9,952,993,698	1,180,228,072,164	673,255,888,637	506,972,183,527
	2016	28,060,979,300	1,165,093,632,823	684,252,214,422	480,841,418,401
	2017	33,997,564,862	1,109,383,971,111	690,099,182,411	419,284,788,700
CEKA	2013	90,910,496,665	1,069,627,299,747	541,352,365,829	528,274,933,918
	2014	97,356,405,620	1,284,150,037,341	746,598,865,219	537,551,172,122
	2015	167,545,451,595	1,485,826,210,015	845,932,695,663	639,893,514,352
	2016	318,559,366,987	1,425,964,152,418	538,044,038,690	887,920,113,728
	2017	16,098	1,392,636	489,592	903,044
INDF	2013	6,717,981	78,092,789	39,719,660	38,373,129
	2014	7,208,732	85,938,885	44,710,509	41,228,376
	2015	7,362,895	91,831,526	48,709,933	43,121,593
	2016	8,285,007	82,174,515	82,174,515	43,941,423
	2017	2,587,622	84,697,492	38,822,543	45,874,949
MYOR	2013	1,304,809,297,689	9,709,838,250,473	5,771,077,430,823	3,938,760,819,650
	2014	891,297,358,142	10,291,108,029,334	6,190,553,036,545	4,190,554,992,789
	2015	1,250,233,128,560	11,342,715,686,221	6,148,255,759,034	5,194,459,927,187
	2016	2,315,242,242,867	12,922,421,859,142	6,657,165,872,077	6,265,255,987,065
	2017	2,481,909	92,957,732	44,226,206	92,957,732
SKBM	2013	58,266,986,268	497,652,557,672	25,388,558,355	201,124,214,511
	2014	119,659,125,677	649,534,031,113	331,624,254,750	317,909,776,363
	2015	64,528,619,400	764,484,248,710	420,396,809,051	344,087,439,659
	2016	57,968,902,334	1,001,657,012,004	633,267,725,358	368,389,286,646
	2017	51,846,949,649	1,632,027,475,045	599,790,014,646	1,023,237,460,399
SKLT	2013	19,691,180,004	301,989,488,699	162,339,135,063	139,650,353,636
	2014	26,570,444,046	331,574,891,637	178,206,785,017	153,368,106,620
	2015	33,586,321,507	377,110,748,359	225,066,080,248	152,044,668,111
	2016	3,306,710,221	568,239,939,951	272,088,644,079	296,151,295,872
	2017	41,293,729,217	636,284,210,210	599,790,014,646	1,023,237,460,399

GGRM	2013	6,691,722	50,770,251	21,353,980	29,416,271
	2014	8,577,656	58,220,600	24,991,880	33,228,720
	2015	10,064,867	63,505,413	25,497,504	38,007,909
	2016	10,112,038	62,951,634	23,387,406	39,564,228
	2017	11,237,253	66,759,930	24,572,266	42,187,664
DVLA	2013	167,079,175	1,190,054,288	275,351,336	914,702,952
	2014	94,470,525	1,236,247,525	273,816,042	962,431,483
	2015	126,738,358	1,376,278,237	402,760,903	973,517,334
	2016	203,632,359	1,531,365,558	451,785,946	1,079,579,612
	2017	219,966,023	1,640,886,147	524,586,078	1,116,300,069
MERK	2013	230,025,511	696,946,318	36,909,443	512,218,622
	2014	200,435,592	716,599,526	162,908,670	553,690,856
	2015	186,513,979	641,646,818	168,103,536	473,543,282
	2016	213,297,300	743,934,894	161,262,425	582,672,469
	2017	208,494	847,006	231,569	615,437
TSPC	2013	757,545,657,830	5,407,957,915,805	1,545,006,061,565	3,862,951,854,240
	2014	678,251,363,031	5,592,730,492,960	1,460,391,494,410	4,123,338,998,550
	2015	691,794,785,269	6,284,729,099,203	1,947,588,124,083	4,337,140,975,120
	2016	691,884,130,259	6,585,807,349,438	1,950,534,206,746	4,635,273,142,692
	2017	248,696,140,817	7,434,900,309,021	2,352,891,899,876	5,082,008,409,145
UNVR	2013	7,164,445	13,348,188	9,093,518	4,254,670
	2014	8,013,258	14,280,670	9,682	4,599
	2015	7,939,401	15,729,945	10,902,585	4,827,360
	2016	8,707,661	16,745,695	12,041,437	4,704,258
	2017	9,495,764	18,906,413	13,733,025	5,173,388
TCID	2013	225,888,984,284	1,465,952,460,752	79,641,192,763	1,182,990,689,957
	2014	254,496,455,569	1,853,235,343,636	83,677,063,909	1,283,504,442,268
	2015	218,680,216,268	2,082,096,848,703	144,294,749,027	1,714,871,478,033
	2016	235,853,651,395	2,185,101,038,101	178,637,378,908	1,783,158,507,325
	2017	179,126	2,361,807	243,674	1,858,326
STTP	2013	114,437,068,803	1,470,059,394,892	775,930,985,779	694,128,409,113
	2014	123,465,403,948	1,700,204,093,895	882,610,280,834	817,593,813,061
	2015	183,516,218,337	1,919,568,037,170	910,758,598,913	1,008,809,438,257
	2016	170,805,302,545	2,336,411,494,941	1,167,899,357,271	1,168,512,137,670
	2017	216,024,079,834	2,342,432,443,196	957,660,374,836	1,384,772,068,360

KODE	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan
ALTO	2013	11 juni 2014	31 Desember 2013
	2014	20 April 2015	31 Desember 2014
	2015	20 mei 2016	31 Desember 2015
	2016	29 mei 2017	31 Desember 2016
	2017	04 April 2018	31 Desember 2017
CEKA	2013	7 maret 2014	31 Desember 2013
	2014	26 maret 2015	31 Desember 2014
	2015	16 maret 2016	31 Desember 2015
	2016	21 maret 2017	31 Desember 2016
	2017	19 maret 2018	31 Desember 2017
INDF	2013	17 maret 2014	31 Desember 2013
	2014	12 maret 2015	31 Desember 2014
	2015	23 maret 2016	31 Desember 2015
	2016	20 maret 2017	31 Desember 2016
	2017	25 April 2018	31 Desember 2017
MYOR	2013	26 maret 2014	31 Desember 2013
	2014	27 maret 2015	31 Desember 2014
	2015	22 maret 2016	31 Desember 2015
	2016	15 maret 2017	31 Desember 2016
	2017	18 Maret 2018	31 Desember 2017
SKBM	2013	27 maret 2014	31 Desember 2013
	2014	26 maret 2015	31 Desember 2014
	2015	29 maret 2016	31 Desember 2015
	2016	27 maret 2017	31 Desember 2016
	2017	22 maret 2018	31 Desember 2017
SKLT	2013	19 maret 2014	31 Desember 2013
	2014	16 maret 2015	31 Desember 2014
	2015	28 maret 2016	31 Desember 2015
	2016	15 maret 2017	31 Desember 2016
	2017	14 maret 2018	31 Desember 2017

GGRM	2013	17 maret 2014	31 Desember 2013
	2014	24 maret 2015	31 Desember 2014
	2015	18 maret 2016	31 Desember 2015
	2016	22 maret 2018	31 Desember 2016
	2017	26 maret 2018	31 Desember 2017
DVLA	2013	26 februari 2014	31 Desember 2013
	2014	23 februari 2015	31 Desember 2014
	2015	8 maret 2016	31 Desember 2015
	2016	9 maret 2017	31 Desember 2016
	2017	9 maret 2018	31 Desember 2017
MERK	2013	14 februari 2014	31 Desember 2013
	2014	27 februari 2015	31 Desember 2014
	2015	4 maret 2016	31 Desember 2015
	2016	1 maret 2017	31 Desember 2016
	2017	1 maret 2017	31 Desember 2017
TSPC	2013	17 maret 2014	31 Desember 2013
	2014	19 maret 2015	31 Desember 2014
	2015	18 maret 2016	31 Desember 2015
	2016	15 maret 2017	31 Desember 2016
	2017	15 maret 2018	31 Desember 2017
UNVR	2013	25 maret 2014	31 Desember 2013
	2014	25 maret 2015	31 Desember 2014
	2015	30 maret 2016	31 Desember 2015
	2016	17 maret 2017	31 Desember 2016
	2017	26 februari 2018	31 Desember 2017
TCID	2013	5 maret 2014	31 Desember 2013
	2014	5 maret 2015	31 Desember 2014
	2015	3 maret 2016	31 Desember 2015
	2016	3 maret 2017	31 Desember 2016
	2017	6 maret 2018	31 Desember 2017
STTP	2013	27 maret 2014	31 Desember 2013
	2014	27 maret 2015	31 Desember 2014
	2015	21 maret 2016	31 Desember 2015
	2016	6 juni 2017	31 Desember 2016
	2017	6 juni 2018	31 Desember 2017

KODE	Tahun	TOTAL ROA	TOTAL DER	Audit Delay
ALTO	2013	0.80257161	177.0492241	161
	2014	0.817987112	75.40329271	110
	2015	0.843311046	132.7993745	140
	2016	2.408474178	142.3030938	149
	2017	3.064544445	164.5896062	94
CEKA	2013	8.499268548	102.4754973	67
	2014	7.581388684	138.8888917	86
	2015	11.27624822	132.1989795	76
	2016	22.33992814	60.59599624	81
	2017	1.155937373	54.21574143	79
INDF	2013	8.602562523	103.5090467	77
	2014	8.388207504	108.4459621	72
	2015	8.017829302	112.9594934	83
	2016	10.08220979	187.0092259	80
	2017	3.055134147	84.62689081	115
MYOR	2013	13.4380127	146.5201289	86
	2014	8.660849304	147.7263285	87
	2015	11.02234388	118.3617902	82
	2016	17.91647315	106.2552893	75
	2017	2.669932825	47.57668356	78
SKBM	2013	11.70836668	12.62332257	87
	2014	18.42230275	104.313953	86
	2015	8.440804308	122.1773191	89
	2016	5.787300607	171.9017757	87
	2017	3.176842942	58.61689372	82
SKLT	2013	6.520485229	116.2468485	79
	2014	8.013406538	116.1954652	76
	2015	8.906222284	148.0262893	88
	2016	0.581921472	91.87487878	75
	2017	6.489824603	58.61689372	74

GGRM	2013	13.18039968	72.59240983	77
	2014	14.73302577	75.21168435	84
	2015	15.84883323	67.08473229	78
	2016	16.06318591	59.11250436	82
	2017	16.83233191	58.24514484	86
DVLA	2013	14.03962632	30.10281484	56
	2014	7.641716007	28.45044524	53
	2015	9.208774403	41.37172384	68
	2016	13.29743626	41.84832142	69
	2017	13.40531903	46.99328546	69
MERK	2013	33.00476738	7.205798738	44
	2014	27.97037742	29.4223154	57
	2015	29.06801277	35.4990858	64
	2016	28.67150092	27.67634196	61
	2017	24.61541004	37.62675952	61
TSPC	2013	14.0079799	39.99547807	77
	2014	12.12737435	35.4176917	79
	2015	11.00755139	44.90488401	78
	2016	10.50568432	42.0802431	75
	2017	3.344982858	46.2984653	75
UNVR	2013	53.67353981	213.7302776	85
	2014	56.11261937	210.524027	85
	2015	50.4731644	225.8498434	90
	2016	51.99940044	255.9688903	77
	2017	50.22509558	265.4551524	56
TCID	2013	15.40902521	6.732191	65
	2014	13.73254921	6.519421449	65
	2015	10.50288398	8.414318558	63
	2016	10.79371834	10.01803138	63
	2017	7.584277631	13.11255399	66
STTP	2013	7.784520081	111.7849343	87
	2014	7.261799004	107.9521722	87
	2015	9.560287251	90.28053906	81
	2016	7.310583042	99.94755892	156
	2017	9.222211742	69.15653462	156



UNIVERSITAS PGRI ADI BUANA SURABAYA
FAKULTAS EKONOMI

BERITA ACARA BIMBINGAN REVISI SKRIPSI

IDENTITAS MAHASISWA:

Nama Mahasiswa : Arif Fajar Purwanto
Prodi/NIM : Akuntansi 2014/141600028
Judul Skripsi : Pengaruh Profitabilitas dan Solvabilitas Terhadap Audit Delay.
Tanggal Ujian Skripsi : 29 Juli 2019
Penguji : 1. Dra. Christina Menuk S,SE, MM
2. Fauziyah, S.Si., M.Si

URAIAN KEGIATAN :

NO	TANGGAL	PARAF		KEGIATAN
		PENGUJI I	PENGUJI II	
1	02-08-2019			BAB II (Kerangka Konseptual REVISI III (Sampel dan Populasi)
				Spasi dan Tabel
2	03-08-2019			BAB IV (Revisi Hasil SPSS)
3	09-08-2019			Sudah dibetulkan ACC
4	14-08-2019			Sudah dibetulkan ACC

Penguji I

(Dra. Christina Menuk S,SE,MM)
NIP : 195808081982032001

Penguji II

(Fauziyah, S.Si., M.Si)
NPP : 1504721/DYQ