

**Tabel 4.2**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ketepatan waktu	207	,00	1,00	,8647	,34284
debt to equity	207	,01	3,53	,8822	,67935
profitabilitas	207	-,35	,67	,0526	,10227
likuiditas	207	,03	12,86	1,7860	1,58549
struktur kepemilikan	207	,00	19,62	1,6124	2,73624
kualitas auditor	207	,00	1,00	,2367	,42610
pergantian auditor	207	,00	1,00	,8889	,31503
reaksi pasar	207	-1,05	6,84	,1849	,59805
Valid N (listwise)	207				

**Tabel 4.3**

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,818	,091		9,031	,000	
	debt to equity	,013	,037	,027	,357	,721	,867
	profitabilitas	-,234	,246	-,070	-,951	,343	,889
	likuiditas	,013	,015	,062	,862	,390	,934
	struktur kepemilikan	-,005	,009	-,039	-,564	,573	,979
	kualitas auditor	,142	,056	,177	2,520	,013	,973
	pergantian auditor	,001	,076	,001	,019	,985	,971
	reaksi pasar	-,018	,041	-,031	-,442	,659	,949

a. Dependent Variable: ketepatan waktu

**Tabel 4.4**

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	7,753	8	,458

**Tabel 4.5****Iteration History<sup>a,b,c</sup>**

Iteration	-2 Log likelihood	Coefficients
		Constant
1	168,239	1,459
2	164,113	1,808
3	164,058	1,854
4	164,058	1,855

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 164,058

c. Estimation terminated at iteration number 4

because parameter estimates changed by less than ,001.

**Tabel 4.6****Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	151,856 <sup>a</sup>	,057	,105

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

**Tabel 4.7****Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
debt_to_equity	,151	,340	,197	1	,657	1,163	,598	2,262
profitabilitas	-1,434	1,772	,654	1	,419	,238	,007	7,689
likuiditas	,165	,183	,811	1	,368	1,179	,824	1,687
struktur_kepemilikan	-,036	,064	,312	1	,577	,965	,851	1,094
kualitas_auditor	2,237	1,037	4,655	1	,031	9,369	1,227	71,514
pergantian_auditor	,015	,701	,000	1	,983	1,015	,257	4,013
reaksi_pasar	-,099	,284	,122	1	,727	,905	,518	1,581
Constant	1,339	,823	2,643	1	,104	3,815		

a. Variable(s) entered on step 1: debt\_to\_equity, profitabilitas, likuiditas, struktur\_kepemilikan, kualitas\_auditor, pergantian\_auditor, reaksi\_pasar.