

LAMPIRAN

Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Report Lag	168	29	139	80.43	19.483
Komisaris Independen	168	.167	.667	.39228	.117379
Komite Audit	168	2	5	3.23	.626
Kompetensi Komite Audit	168	.200	1.000	.60223	.247510
Ketepatan Waktu	168	0	1	.82	.384
Valid N (listwise)	168				

Uji Normalitas Data

		Unstandardized Residual
N		168
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	17.95673498
Most Extreme Differences	Absolute	.068
	Positive	.063
	Negative	-.068
Test Statistic		.068
Asymp. Sig. (2-tailed)		.055 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinieritas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Komisaris Independen	.996	1.004
	Komite Audit	.929	1.076
	Kompetensi Komite Audit	.928	1.078

a. Dependent Variable: Audit Report Lag

Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	22.708	6.590		3.446	.001
	Komisaris Independen	-5.269	7.618	-.053	-.692	.490
	Komite Audit	-.612	1.479	-.033	-.414	.679
	Kompetensi Komite Audit	-8.332	3.743	-.177	-2.226	.027

a. Dependent Variable: RES_2

Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.388 ^a	.151	.135	18.120	1.798

a. Predictors: (Constant), Kompetensi Komite Audit, Komisaris Independen, Komite Audit

b. Dependent Variable: Audit Report Lag

Uji Kelayakan Model

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9542.940	3	3180.980	9.688	.000 ^b
	Residual	53848.203	164	328.343		
	Total	63391.143	167			

a. Dependent Variable: Audit Report Lag

b. Predictors: (Constant), Kompetensi Komite Audit, Komisaris Independen, Komite Audit

Hipotesis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	28.244	10.354		2.728	.007
	Komisaris Independen	43.597	11.970	.263	3.642	.000
	Komite Audit	7.604	2.325	.244	3.271	.001
	Kompetensi Komite Audit	17.517	5.881	.223	2.978	.003

a. Dependent Variable: Audit Report Lag

Moderasi

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	110.283	19.588		5.630	.000
Komisaris Independen	5.517	21.595	.033	.255	.799
Komite Audit	1.347	3.803	.043	.354	.724
Kompetensi Komite Audit	-14.757	11.697	-.187	-1.262	.209
Ketepatan Waktu	-68.562	21.826	-1.352	-3.141	.002
X1.M	17.001	24.232	.155	.702	.484
X2.M	3.331	4.372	.228	.762	.447
X3.M	30.570	12.768	.502	2.394	.018

a. Dependent Variable: Audit Report Lag