

LAMPIRAN DATA VARIABEL PENELITIAN

NO	KODE	NAMA PERUSAHAAN	PERIODE	KECAKAPAN MANAJERIAL	KETEPATAN WAKTU PELAPORAN KEUANGAN	KUALITAS AUDITOR
1	INTP	Indocement Tunggul Prakasa Tbk.	2018	0,883	78	1
			2019	0,917	78	1
			2020	0,942	77	0
2	SMBR	Semen Baturaja (Persero) Tbk	2018	0,723	45	0
			2019	0,697	45	0
			2020	0,66	53	0
3	SMCB	Solusi Bangun Indonesia Tbk	2018	1	88	1
			2019	0,963	59	0
			2020	0,89	49	0
4	SMGR	Semen Indonesia (persero) Tbk	2018	0,821	89	1
			2019	0,852	72	0
			2020	0,81	57	0
5	WSBP	Waskita Beton Precast Tbk	2018	0,501	51	0
			2019	0,626	78	0
			2020	0,503	82	0
6	AMFG	Asahimas Flat Glass Tbk	2018	0,998	88	1
			2019	1	99	1
			2020	1	106	1
7	ARNA	Arwana Citra Mulia Tbk	2018	0,871	32	1
			2019	1	34	1
			2020	0,814	35	1
8	KIAS	Keramika Indonesia Assosiasi Tbk	2018	0,866	87	1
			2019	0,999	113	1
			2020	0,67	105	1
9	MARK	Mark Dynamics Indonesia Tbk	2018	0,946	74	0
			2019	0,998	121	0
			2020	0,96	89	0
10	MLIA	Mulia Industrindo Tbk	2018	0,996	84	1
			2019	0,982	79	1
			2020	1	81	1
11	TOTO	Surya Toto Indonesia Tbk	2018	0,885	117	1
			2019	0,816	92	1
			2020	0,912	84	1
12	ALKA	Alaska Industrindo Tbk	2018	1	147	0
			2019	1	84	0
			2020	1	88	0
13	ALMI	Alumindo Light Metal Industry Tbk	2018	0,987	79	0

			2019	0,997	80	0
			2020	0,998	137	0
14	BAJA	Saranacentral Bajatama Tbk	2018	0,972	84	0
			2019	0,992	106	0
			2020	0,999	95	0
15	BTON	Beton Jaya Manunggal Tbk	2018	0,57	101	0
			2019	0,111	91	0
			2020	0,085	90	0
16	CTBN	Citra Turbindo Tbk	2018	0,892	86	1
			2019	0,904	69	0
			2020	0,999	81	0
17	GDST	Gunawan Dianjaya Steel Tbk	2018	0,309	101	0
			2019	0,999	91	0
			2020	0,996	84	0
18	INAI	Indal Aluminium Industry Tbk	2018	0,655	81	0
			2019	0,866	80	0
			2020	0,631	112	0
19	ISSP	Steel Pipe Industry of Indonesia Tbk	2018	0,96	51	0
			2019	0,896	85	0
			2020	0,861	78	0
20	KRAS	Krakatau Steel (Persero) Tbk	2018	0,949	88	1
			2019	0,92	145	0
			2020	0,999	93	0
21	LION	Lion Metal Works Tbk	2018	0,764	74	0
			2019	0,849	76	0
			2020	0,994	119	0
22	LMSH	Lionmesh Prima Tbk	2018	0,232	77	0
			2019	0,229	76	0
			2020	0,553	119	0
23	NIKL	Pelat Timah Nusantara Tbk	2018	0,962	56	1
			2019	0,872	45	0
			2020	0,718	64	0
24	PICO	Pelangi Indah Canindo Tbk	2018	1	79	0
			2019	1	150	0
			2020	1	188	0
25	TBMS	Tembaga Mulia Semanan Tbk	2018	1	86	1
			2019	1	83	1
			2020	1	90	1
26	ADMG	Polychem Indonesia Tbk	2018	0,983	125	1
			2019	0,999	88	1
			2020	0,999	90	1

27	AGII	Aneka Gas Industri Tbk	2018	0,762	87	0
			2019	0,747	90	0
			2020	0,923	90	0
28	BRPT	Barito Pasific Tbk	2018	1	87	1
			2019	0,967	87	1
			2020	0,949	85	1
29	DPNS	Duta Pertiwi Nusantara Tbk	2018	0,445	79	0
			2019	0,804	70	0
			2020	0,909	90	0
30	ETWA	Eterindo Wahanatama Tbk	2018	0,012	176	0
			2019	0,917	318	0
			2020	0,367	236	0
31	INCI	Intan Wijaya International Tbk	2018	0,861	84	0
			2019	0,933	84	0
			2020	0,916	88	0
32	MDKI	Emdeki Utama Tbk	2018	0,738	86	0
			2019	0,977	78	0
			2020	0,997	77	0
33	MOLI	Madasari Murni Indah Tbk	2018	0,82	77	0
			2019	0,739	91	0
			2020	0,921	125	0
34	SRSN	Indo Acitama Tbk	2018	1	86	0
			2019	0,996	87	0
			2020	0,834	88	0
35	TPIA	Chandra Asri Petrochemical Tbk	2018	1	81	1
			2019	1	76	1
			2020	1	51	1
36	UNIC	Unggul Indah Cahaya Tbk	2018	0,946	86	1
			2019	0,858	119	1
			2020	0,662	90	1
37	AKPI	Argha Karya Prima Industry Tbk	2018	1	85	1
			2019	1	139	1
			2020	1	81	0
38	APLI	Asioplast Industries Tbk	2018	1	87	1
			2019	0,956	129	1
			2020	0,954	144	1
39	BRNA	Berlina Tbk	2018	1	92	0
			2019	0,763	132	0
			2020	0,449	140	0
40	FPNI	Lotte Chemical Titan Tbk	2018	1	71	1
			2019	1	65	1

			2020	1	63	1
41	IGAR	Champion Pasific Indonesia Tbk	2018	0,943	86	1
			2019	0,998	118	1
			2020	0,973	86	1
42	IMPC	Impack Pratama Industri Tbk	2018	0,881	81	0
			2019	0,886	90	0
			2020	0,971	97	0
43	IPOL	Indopoly Swakarsa Industry Tbk	2018	0,818	87	0
			2019	0,773	90	0
			2020	0,907	89	0
44	PBID	Panca Budi Idaman Tbk	2018	0,989	79	0
			2019	0,999	86	0
			2020	0,997	67	0
45	TALF	Tunas Alfin Tbk	2018	0,886	70	0
			2019	0,914	80	0
			2020	0,957	106	0
46	TRST	Trias Sentosa Tbk	2018	0,839	84	0
			2019	0,826	140	0
			2020	0,966	147	0
47	YPAS	Yana Prima Hasta Persada Tbk	2018	0,875	70	0
			2019	1	70	0
			2020	0,78	74	0
48	CPIN	Charoen Pokphand Indonesia Tbk	2018	0,108	88	1
			2019	0,11	114	1
			2020	0,07	148	1
49	CPRO	Central Proteina Prima Tbk	2018	0,006	88	1
			2019	0,009	267	1
			2020	0,009	272	1
50	JPFA	Japfa Comfeed Indonesia Tbk	2018	0,496	64	1
			2019	0,646	59	1
			2020	0,533	59	1
51	MAIN	Malindo Feedmill Tbk	2018	0,953	88	0
			2019	0,999	121	0
			2020	0,999	90	0
52	SIPD	Searad Produce Tbk	2018	0,809	80	0
			2019	1	80	0
			2020	0,999	81	0
53	SULI	SLJ Global Tbk	2018	0,993	88	1
			2019	0,998	148	0
			2020	0,995	88	0
54	TIRT	Tirta Mahakam Resources Tbk	2018	0,934	84	0

			2019	0,982	87	0
			2020	0,442	113	0
55	ALDO	Alkindo Naratama Tbk	2018	0,913	74	0
			2019	0,999	69	0
			2020	0,737	68	0
56	FASW	Fajar Surya Wisesa Tbk	2018	0,889	39	1
			2019	0,811	42	1
			2020	1	60	1
57	INKP	Indah Kiat Pulp & paper Tbk	2018	0,503	77	0
			2019	0,59	65	0
			2020	0,535	81	0
58	INRU	Toba Pulp Lestari Tbk	2018	0,009	65	0
			2019	0,009	83	0
			2020	0,01	138	0
59	KDSI	Kedawung Setia Industrial Tbk	2018	0,968	70	0
			2019	0,996	62	0
			2020	0,999	116	0
60	SPMA	Suparma Tbk	2018	0,969	87	0
			2019	0,999	87	0
			2020	0,997	81	0
61	SWAT	Sriwahana Adityakarta Tbk	2018	0,925	85	0
			2019	0,997	80	0
			2020	0,753	141	0
62	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	2018	0,891	77	0
			2019	0,987	71	0
			2020	1	81	0
63	INCF	Indo Komoditi Korpora Tbk	2018	0,689	119	0
			2019	0,955	150	0
			2020	0,9	147	0
64	KMTR	Kirana Megatara Tbk	2018	1	53	0
			2019	0,987	56	0
			2020	0,999	56	0
65	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2018	0,955	114	0
			2019	0,994	178	0
			2020	0,893	176	0
66	GMFI	Garuda Maintenance Facility Aero Asia Tbk	2018	0,584	44	0
			2019	0,612	94	0
			2020	0,743	207	0
67	ASII	Astra International Tbk	2018	0,93	58	0
			2019	1	58	0
			2020	0,813	56	0

68	AUTO	Astra Otoparts Tbk	2018	1	51	0
			2019	1	51	0
			2020	0,927	53	0
69	BOLT	Garuda Metalindo Tbk	2018	0,905	84	0
			2019	0,999	69	0
			2020	1	99	0
70	BRAM	Indo Kordsa Tbk	2018	0,964	81	1
			2019	0,971	86	1
			2020	0,952	88	1
71	GDYR	Goodyear Indonesia Tbk	2018	0,917	87	0
			2019	0,988	86	0
			2020	0,898	88	0
72	GJTL	Gajah Tunggal Tbk	2018	0,895	87	1
			2019	0,874	141	1
			2020	0,966	65	1
73	IMAS	Indomobil Sukses International Tbk	2018	0,716	87	1
			2019	0,921	112	1
			2020	0,731	151	1
74	INDS	Indospring Tbk	2018	0,946	84	0
			2019	0,912	115	0
			2020	0,988	85	0
75	LPIN	Multi Prima Sejahtera Tbk	2018	0,755	87	0
			2019	0,845	121	0
			2020	0,952	127	0
76	MASA	Multistrada Arah Sarana Tbk	2018	0,905	102	1
			2019	0,88	154	0
			2020	0,935	117	0
77	PRAS	Prima alloy steel Universal Tbk	2018	0,859	84	0
			2019	0,974	141	0
			2020	0,605	111	0
78	SMSM	Selamat Sempurna Tbk	2018	0,053	86	1
			2019	0,016	114	1
			2020	0,019	120	1
79	ARGO	Argo Pantex Tbk	2018	0,999	129	0
			2019	0,997	147	0
			2020	0,798	147	0
80	BELL	Trisula Textile Industries Tbk	2018	0,917	85	0
			2019	0,99	100	0
			2020	0,999	104	0
81	ERTX	Eratex Djaya TbkEver Shine Tex Tbk	2018	0,982	80	0
			2019	0,986	90	0

			2020	0,997	113	0
82	ESTI	Ever Shine Tex Tbk	2018	0,861	87	1
			2019	0,99	119	0
			2020	0,997	113	0
83	INDR	Indo Rama Synthetic Tbk	2018	0,977	84	1
			2019	1	105	1
			2020	1	46	0
84	MYTX	Asia Pacific Investama Tbk	2018	0,973	88	0
			2019	1	148	0
			2020	0,999	147	0
85	PBRX	Pan Brothers Tbk	2018	0,862	86	0
			2019	0,909	121	0
			2020	0,971	125	0
86	RICY	Ricky Putra Globalindo Tbk	2018	0,922	81	0
			2019	1	87	0
			2020	0,828	91	0
87	SRIL	Sri Rejeki Isman Tbk	2018	0,901	86	0
			2019	0,924	87	0
			2020	0,944	91	0
88	SSTM	Sunson Textile Manufacturer Tbk	2018	0,99	86	0
			2019	0,947	97	0
			2020	0,993	89	0
89	STAR	Star Petrochem Tbk (PT BUANA ARTHA ANUGRAH Tbk)	2018	0,995	87	0
			2019	1	118	0
			2020	1	144	0
90	TFCO	Tifico Fiber Indonesia Tbk	2018	0,999	86	1
			2019	0,999	118	1
			2020	0,997	150	1
91	TRIS	Trisula International Tbk	2018	0,957	84	0
			2019	0,996	114	0
			2020	0,999	110	0
92	BATA	Sepatu Bata Tbk	2018	1	89	1
			2019	0,996	150	1
			2020	0,989	144	1
93	BIMA	Primarindo Asia Infrastructure Tbk	2018	0,919	88	0
			2019	0,95	91	0
			2020	0,997	90	0
94	JECC	Jembo Cable Company Tbk	2018	0,656	86	0
			2019	0,766	108	0
			2020	0,999	88	0
95	KBLI	KMI Wire and Cable Tbk	2018	0,846	86	1

			2019	0,754	97	1
			2020	0,771	95	0
96	KBLM	Kabelindo Murni Tbk	2018	0,958	84	0
			2019	0,998	87	0
			2020	0,998	89	0
97	SCCO	Supreme Cable Manufacturing and Commerce Tbk	2018	0,926	84	0
			2019	0,941	87	0
			2020	0,834	89	0
98	VOKS	Voksel Electric Tbk	2018	0,81	84	0
			2019	0,809	100	0
			2020	0,639	90	0
99	JSKY	Sky Energy Indonesia Tbk	2018	0,984	74	0
			2019	0,991	162	0
			2020	0,995	151	0
100	PTSN	Sat Nusa Persada Tbk	2018	0,811	81	0
			2019	0,999	84	0
			2020	0,995	90	0
101	ADES	Akasha Wira International Tbk	2018	0,947	74	0
			2019	0,999	87	0
			2020	0,935	120	0
102	AISA	Tiga Pilar Sejahtera Food Tbk	2018	0,863	36	0
			2019	1	178	0
			2020	0,935	88	0
103	ALTO	Tri Banyan Tirta Tbk	2018	0,974	100	0
			2019	0,997	108	0
			2020	1	140	0
104	CLEO	Sariguna Primatirta Tbk	2018	0,897	67	0
			2019	0,919	69	0
			2020	0,935	75	0
105	DLTA	Delta Jakarta Tbk	2018	0,937	87	1
			2019	0,999	80	0
			2020	0,776	89	0
106	ICBP	Indofood CBP Sukses Makmur Tbk	2018	0,983	78	1
			2019	0,992	80	1
			2020	0,993	78	1
107	IIKP	Inti Agri Resources Tbk	2018	0,721	87	0
			2019	0,892	150	0
			2020	0,961	111	0
108	INDF	Indofood Sukses Makmur Tbk	2018	0,848	78	1
			2019	0,993	80	1
			2020	1	78	1

109	MLBI	Multi Bintang Indonesia Tbk	2018	0,038	46	1
			2019	0,045	52	1
			2020	-	64	1
110	MYOR	Mayora Indah Tbk	2018	0,889	74	0
			2019	0,905	90	0
			2020	0,973	89	0
111	PANI	Pratama Abadi Nusa Industri Tbk	2018	1	81	0
			2019	1	84	0
			2020	1	92	0
112	PCAR	Prima Cakrawala Abadi Tbk	2018	0,213	87	0
			2019	0,119	141	0
			2020	0,08	119	0
113	PSDN	Prashida Aneka Niaga Tbk	2018	0,911	90	1
			2019	0,859	90	1
			2020	0,996	139	0
114	ROTI	Nippon Indosari Corporindo Tbk	2018	0,956	72	1
			2019	0,988	59	1
			2020	1	88	1
115	CAMP	Campina Ice Cream Industry Tbk	2018	0,876	88	0
			2019	0,982	115	0
			2020	0,999	85	0
116	CEKA	Wilmar Cahaya Indonesia Tbk	2018	0,774	74	1
			2019	0,961	79	1
			2020	1	88	1
117	EKAD	Ekadharna International Tbk	2018	0,921	79	0
			2019	0,985	75	0
			2020	0,889	85	0
118	WTON	Wijaya Karya Beton Tbk	2018	0,878	53	0
			2019	0,845	52	0
			2020	0,941	49	0
119	SKBM	Sekar Bumi Tbk	2018	0,991	81	0
			2019	1	90	0
			2020	0,996	141	0
120	SKLT	Sekar Laut Tbk	2018	0,966	71	0
			2019	0,989	72	0
			2020	0,995	68	0
121	STTP	Siantar Top Tbk	2018	0,978	89	0
			2019	0,879	148	0
			2020	0,998	145	0
122	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	2018	0,991	84	0
			2019	0,99	80	0

			2020	0,95	91	0
123	GGRM	Gudang Garam Tbk	2018	1	84	1
			2019	1	83	1
			2020	1	89	1
			2020	1	89	1
124	HMSP	Handjaya Mandala Sampoerna Tbk	2018	1	80	0
			2019	1	90	0
			2020	1	81	0
125	RMBA	Bentoel International Investama Tbk	2018	0,996	87	1
			2019	0,971	78	0
			2020	0,888	85	0
126	WIIM	Wismilak Inti Makmur Tbk	2018	0,907	77	0
			2019	0,997	118	0
			2020	0,997	95	0
127	DVLA	Darya Varia Laboratoria Tbk	2018	0,764	81	1
			2019	0,81	90	1
			2020	0,731	118	1
128	INAF	Indofarma (Persero) Tbk	2018	0,971	87	0
			2019	1	182	0
			2020	0,714	97	0
129	KAEF	Kimia Farma (Persero) Tbk	2018	0,88	53	0
			2019	0,902	73	0
			2020	0,988	81	0
130	KLBF	Kalbe Farma Tbk	2018	0,92	86	1
			2019	0,955	87	1
			2020	0,981	88	1
131	MERK	Merck Indonesia Tbk	2018	0,846	74	1
			2019	0,998	69	1
			2020	0,693	90	1
132	PYFA	Pyridam Farma Tbk	2018	0,978	77	0
			2019	0,975	78	0
			2020	0,892	102	0
133	SCPI	Merck Sharp Dohme Pharma Tbk	2018	0,002	119	0
			2019	0,002	91	0
			2020	0,004	90	0
134	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	2018	0,951	36	1
			2019	0,877	41	1
			2020	0,976	37	1
135	TSPC	Tempo Scan Pasific Tbk	2018	0,961	74	0
			2019	0,988	76	0
			2020	1	74	0
136	KINO	Kino Indonesia Tbk	2018	0,819	84	0

			2019	0,732	90	0
			2020	0,835	109	0
137	MBTO	Martina Berto Tbk	2018	0,892	72	0
			2019	0,997	87	0
			2020	0,801	89	0
138	MRAT	Mustika Ratu Tbk	2018	0,571	108	0
			2019	0,678	148	0
			2020	0,624	151	0
139	TCID	Mandom Indonesia Tbk	2018	0,95	60	1
			2019	0,913	59	1
			2020	1	88	1
140	UNVR	Unilever Indonesia Tbk	2018	1	31	1
			2019	1	29	1
			2020	1	34	1
141	CINT	Chitose Internatonal Tbk	2018	0,961	74	0
			2019	0,953	83	0
			2020	0,998	78	0
142	KICI	Kedaung Indah Can Tbk	2018	0,957	67	0
			2019	0,941	66	0
			2020	0,988	67	0
143	LMPI	Langgeng Makmur Industry Tbk	2018	0,807	81	0
			2019	0,999	83	0
			2020	0,999	91	0
144	WOOD	Integra Indocabinet Tbk	2018	0,737	81	0
			2019	0,673	111	0
			2020	0,942	104	0
145	HRTA	Hartadinata Abadi Tbk	2018	0,831	86	0
			2019	0,898	139	0
			2020	0,857	138	0

LAMPIRAN HASIL OUTPUT SPSS

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kecakapan Manajerial	434	,0020	1,0000	,858147	,2317297
Timeliness	435	29,00	318,00	92,7218	33,02168
Kualitas Auditor	435	,00	1,00	,2874	,45305
Valid N (listwise)	434				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		434
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	32,48838441
Most Extreme Differences	Absolute	,181
	Positive	,181
	Negative	-,087
Test Statistic		,181
Asymp. Sig. (2-tailed)		,000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	114,012	6,112		18,655	,000		
	Kecakapan Manajerial	-22,491	6,756	-,158	-3,329	,001	,999	1,001
	Kualitas Auditor	-6,732	3,461	-,092	-1,945	,052	,999	1,001

a. Dependent Variable: Timeliness

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	22,847	1,423		16,058	,000
	kpm	-,769	,940	-,040	-,818	,414
	kar	-1,866	2,611	-,035	-,715	,475

a. Dependent Variable: ABS_RES

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,180 ^a	,033	,028	32,56368	1,295

a. Predictors: (Constant), Z, X

b. Dependent Variable: Y

Uji Autokorelasi (*Cochrane-Orcutt*)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,136 ^a	,019	,014	30,53404	1,905

a. Predictors: (Constant), LAG_Z, LAG_X

b. Dependent Variable: LAG_Y

Analisis Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	111,773	6,022		18,562	,000
	Kecakapan Manajerial	-22,123	6,775	-,155	-3,265	,001

a. Dependent Variable: Timeliness

Uji MRA

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	111,272	5,988		18,582	,000
	Kecakapan Manajerial	-18,787	6,863	-,132	-2,737	,006
	X*Z	-9,750	3,881	-,121	-2,512	,012

a. Dependent Variable: Timeliness

Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,155 ^a	,024	,022	32,66839

a. Predictors: (Constant), Kecakapan Manajerial

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,195 ^a	,038	,034	32,46943

a. Predictors: (Constant), X*Z, Kecakapan Manajerial

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11379,929	1	11379,929	10,663	,001 ^b
	Residual	461040,569	432	1067,224		
	Total	472420,498	433			

a. Dependent Variable: Timeliness

b. Predictors: (Constant), Kecakapan Manajerial

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18032,795	2	9016,398	8,552	,000 ^b
	Residual	454387,702	431	1054,264		
	Total	472420,498	433			

a. Dependent Variable: Timeliness

b. Predictors: (Constant), X*Z, Kecakapan Manajerial

Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	111,773	6,022		18,562	,000
	Kecakapan Manajerial	-22,123	6,775	-,155	-3,265	,001

a. Dependent Variable: Timeliness

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	111,272	5,988		18,582	,000
	Kecakapan Manajerial	-18,787	6,863	-,132	-2,737	,006
	X*Z	-9,750	3,881	-,121	-2,512	,012

a. Dependent Variable: Timeliness