

LAMPIRAN

LAMPIRAN 1.
PENDUKUNG PENELITIAN

Lampiran 1: Pendukung Penelitian

| No. | Nama (tahun) | Judul Penelitian | Alat Analisis | Hasil penelitian |
|-----|---------------------------------|---|--|--|
| 1 | (Siahaan et al., 2019) | Pengaruh Opini Audit, Pergantian Auditor, Kesulitan Keuangan dan Efektivitas Komite Audit Terhadap Audit Delay | analisis regresi berganda | opini audit, kesulitan keuangan berpengaruh negatif terhadap <i>audit delay</i> , pergantian auditor, ukuran komite, ferkuensi <i>meeting</i> dan keahlian anggota tidak berpengaruh terhadap <i>audit delay</i> . |
| 2 | (Prabasari & Merkusiwati, 2017) | Pengaruh Profitabilitas, Ukuran Perusahaan Dan Komite Audit pada <i>Audit Delay</i> yang Dimoderasi oleh Reputasi KAP | <i>Moderated Regression Analysis</i> | profitabilitas, ukuran perusahaan dan komite audit berpengaruh negatif kepada <i>audit delay</i> |
| 3 | (Anita & Cahyati, 2020) | Pengaruh Profitabilitas, Solvabilitas dan Opini Auditor Terhadap <i>Audit Delay</i> dengan Ukuran Perusahaan sebagai Variabel Pemoderasi | teknik analisis kuantitatif | profitabilitas dan solvabilitas tidaklah berpengaruh signifikan terhadap <i>audit delay</i> , sedangkan opini auditor berpengaruh negatif signifikan terhadap <i>audit delay</i> |
| 4 | (Ginting, 2019) | Pengaruh Profitabilitas, Solvabilitas dan Ukuran Perusahaan Terhadap <i>Audit Delay</i> pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016 | <i>multiple linear regression analysis</i> | profitabilitas, solvabilitas dan ukuran perusahaan secara bersamaan berpengaruh signifikan terhadap <i>audit delay</i> |

| | | | | |
|---|------------------------------|--|----------------------------------|---|
| 5 | (Mu'afiah, 2020) | Pengaruh Opini Audit Dan Pergantian Auditor Terhadap <i>Audit Delay</i> Pada PT. Bumimas Nusantara Periode 2015-2019 | regresi linear berganda | secara parsial opini audit berpengaruh positif dan signifikan terhadap <i>audit delay</i> , pergantian auditor tidak berpengaruh pada <i>audit delay</i> . Kemudian secara bersama-sama memiliki pengaruh yang signifikan pada <i>audit delay</i> . |
| 6 | (Apriani & Rahmanto, 2017) | Pengaruh Profitabilitas, Ukuran Perusahaan dan Ukuran Kantor Akuntan Publik (KAP) Terhadap <i>Audit Delay</i> pada Perusahaan Pertambangan Periode 2010-2014 | model regresi berganda | secara parsial profitabilitas berpengaruh terhadap <i>audit delay</i> , sedangkan secara parsial ukuran perusahaan dan ukuran KAP tidak berpengaruh terhadap <i>audit delay</i> |
| 7 | (Effendi, 2018) | Profitabilitas, Solvabilitas dan <i>Audit Delay</i> Pada Perusahaan <i>Consumer Goods</i> yang Terdaftar di Bursa Efek Indonesia | analisis regresi linear berganda | profitabilitas tidaklah berpengaruh terhadap <i>audit delay</i> dengan signifikan, akan tetapi solvabilitas berpengaruh positif terhadap <i>audit delay</i> |
| 8 | (Saraswati & Herawaty, 2019) | Pengaruh Opini Audit, Pergantian Auditor Profitabilitas, Solvabilitas dan Likuiditas Terhadap <i>Audit Report Lag</i> | analisis regresi berganda | opini auditor, pergantian auditor, profitabilitas, solvabilitas, likuiditas berpengaruh terhadap <i>audit</i> |

| | | | | |
|----|----------------------------|---|--|---|
| | | | | <i>report lag</i> |
| 9 | (Umar et al., 2020) | <i>Factors Affecting Audit Delay Moderated By Profitability Of Companies In The Jakarta Islamic Index</i> | <i>multiple linear regression analysis</i> | variabel ukuran perusahaan dan opini audit tidak berpengaruh terhadap <i>audit delay</i> |
| 10 | (Telaumbanua et al., 2020) | Pergantian Auditor, Ukuran KAP dan Laba Rugi Terhadap <i>Audit Report Lag</i> | <i>multiple linear regression analysis</i> | ukuran KAP berpengaruh negatif terhadap <i>audit report lag</i> , pergantian auditor berpengaruh signifikan terhadap <i>auditreportlag</i> , laba rugi berpengaruh positif terhadap <i>audit report lag</i> |

Lampiran 2: Data Tabulasi (20 perusahaan x 5 tahun = 100 data)

| No. | Kode Perusahaan | Tahun Buku | Opini Audit | Pergantian Auditor | Profitabilitas | Audit Delay |
|-----|-----------------|------------|-------------|--------------------|----------------|-------------|
| 1 | ADES | 2015 | 1 | 0 | 5.03% | 88 |
| 2 | BUDI | 2015 | 0 | 0 | 0.65% | 81 |
| 3 | CEKA | 2015 | 1 | 0 | 7.17% | 76 |
| 4 | CINT | 2015 | 0 | 1 | 7.70% | 74 |
| 5 | DLTA | 2015 | 0 | 0 | 18.50% | 89 |
| 6 | DVLA | 2015 | 1 | 0 | 7.84% | 68 |
| 7 | GGRM | 2015 | 1 | 0 | 10.16% | 78 |
| 8 | HMSP | 2015 | 1 | 0 | 27.26% | 61 |
| 9 | ICBP | 2015 | 1 | 0 | 11.01% | 83 |
| 10 | INDF | 2015 | 1 | 0 | 4.04% | 83 |
| 11 | KAEF | 2015 | 0 | 0 | 7.82% | 54 |
| 12 | KLBF | 2015 | 1 | 0 | 7.43% | 71 |
| 13 | MLBI | 2015 | 0 | 1 | 23.65% | 74 |
| 14 | MYOR | 2015 | 0 | 0 | 11.02% | 82 |
| 15 | ROTI | 2015 | 1 | 0 | 10.00% | 84 |
| 16 | SIDO | 2015 | 0 | 0 | 15.65% | 85 |
| 17 | STTP | 2015 | 0 | 0 | 9.67% | 81 |
| 18 | TSPC | 2015 | 1 | 0 | 8.42% | 78 |
| 19 | ULTJ | 2015 | 1 | 0 | 14.78% | 89 |
| 20 | UNVR | 2015 | 0 | 0 | 37.20% | 90 |
| 21 | ADES | 2016 | 1 | 1 | 7.29% | 83 |
| 22 | BUDI | 2016 | 1 | 0 | 1.32% | 79 |
| 23 | CEKA | 2016 | 1 | 0 | 17.51% | 80 |
| 24 | CINT | 2016 | 0 | 1 | 5.16% | 81 |
| 25 | DLTA | 2016 | 0 | 0 | 21.25% | 83 |
| 26 | DVLA | 2016 | 1 | 1 | 9.93% | 68 |
| 27 | GGRM | 2016 | 1 | 0 | 10.60% | 81 |
| 28 | HMSP | 2016 | 1 | 0 | 30.02% | 65 |
| 29 | ICBP | 2016 | 1 | 0 | 12.56% | 79 |
| 30 | INDF | 2016 | 1 | 0 | 6.41% | 79 |
| 31 | KAEF | 2016 | 0 | 1 | 5.89% | 54 |

| | | | | | | |
|----|------|------|---|---|--------|-----|
| 32 | KLBF | 2016 | 1 | 1 | 17.87% | 76 |
| 33 | MLBI | 2016 | 0 | 1 | 43.17% | 59 |
| 34 | MYOR | 2016 | 1 | 1 | 10.75% | 74 |
| 35 | ROTI | 2016 | 1 | 0 | 9.58% | 67 |
| 36 | SIDO | 2016 | 1 | 0 | 16.08% | 72 |
| 37 | STTP | 2016 | 1 | 0 | 7.45% | 157 |
| 38 | TSPC | 2016 | 1 | 0 | 8.28% | 74 |
| 39 | ULTJ | 2016 | 1 | 0 | 16.74% | 81 |
| 40 | UNVR | 2016 | 1 | 0 | 38.16% | 76 |
| 41 | ADES | 2017 | 1 | 0 | 4.55% | 82 |
| 42 | BUDI | 2017 | 1 | 0 | 1.55% | 78 |
| 43 | CEKA | 2017 | 1 | 0 | 7.71% | 66 |
| 44 | CINT | 2017 | 0 | 1 | 6.22% | 79 |
| 45 | DLTA | 2017 | 0 | 0 | 20.87% | 85 |
| 46 | DVLA | 2017 | 1 | 1 | 9.89% | 68 |
| 47 | GGRM | 2017 | 1 | 0 | 11.62% | 85 |
| 48 | HMSP | 2017 | 1 | 0 | 29.37% | 65 |
| 49 | ICBP | 2017 | 1 | 0 | 11.21% | 75 |
| 50 | INDF | 2017 | 1 | 0 | 5.85% | 75 |
| 51 | KAEF | 2017 | 0 | 1 | 5.44% | 50 |
| 52 | KLBF | 2017 | 1 | 1 | 11.91% | 82 |
| 53 | MLBI | 2017 | 0 | 1 | 52.67% | 53 |
| 54 | MYOR | 2017 | 1 | 1 | 10.93% | 74 |
| 55 | ROTI | 2017 | 1 | 0 | 2.97% | 85 |
| 56 | SIDO | 2017 | 1 | 0 | 16.90% | 87 |
| 57 | STTP | 2017 | 0 | 1 | 9.22% | 157 |
| 58 | TSPC | 2017 | 1 | 1 | 7.50% | 75 |
| 59 | ULTJ | 2017 | 1 | 0 | 13.72% | 80 |
| 60 | UNVR | 2017 | 1 | 0 | 37.05% | 57 |
| 61 | ADES | 2018 | 1 | 0 | 6.01% | 74 |
| 62 | BUDI | 2018 | 1 | 0 | 1.49% | 79 |
| 63 | CEKA | 2018 | 1 | 0 | 7.93% | 74 |
| 64 | CINT | 2018 | 1 | 0 | 2.76% | 74 |
| 65 | DLTA | 2018 | 0 | 1 | 22.19% | 87 |

| | | | | | | |
|----|------|------|---|---|-----------|-----|
| 66 | DVLA | 2018 | 1 | 1 | 11.92% | 81 |
| 67 | GGRM | 2018 | 1 | 0 | 11.28% | 84 |
| 68 | HMSP | 2018 | 1 | 0 | 29.05% | 80 |
| 69 | ICBP | 2018 | 1 | 0 | 13.56% | 78 |
| 70 | INDF | 2018 | 1 | 0 | 5.14% | 78 |
| 71 | KAEF | 2018 | 0 | 1 | 4.72% | 53 |
| 72 | KLBF | 2018 | 1 | 1 | 7.26% | 86 |
| 73 | MLBI | 2018 | 0 | 1 | 42.39% | 46 |
| 74 | MYOR | 2018 | 1 | 1 | 10.01% | 74 |
| 75 | ROTI | 2018 | 1 | 0 | 2.89% | 72 |
| 76 | SIDO | 2018 | 1 | 0 | 19.89% | 46 |
| 77 | STTP | 2018 | 1 | 0 | 9.69% | 89 |
| 78 | TSPC | 2018 | 1 | 0 | 6.87% | 74 |
| 79 | ULTJ | 2018 | 0 | 1 | 12.63% | 84 |
| 80 | UNVR | 2018 | 1 | 1 | 44.68% | 31 |
| 81 | ADES | 2019 | 1 | 0 | 10.20% | 87 |
| 82 | BUDI | 2019 | 1 | 0 | 2.13% | 90 |
| 83 | CEKA | 2019 | 1 | 0 | 15.47% | 79 |
| 84 | CINT | 2019 | 1 | 0 | 1.38% | 83 |
| 85 | DLTA | 2019 | 0 | 1 | 22.29% | 80 |
| 86 | DVLA | 2019 | 1 | 1 | 12.12% | 90 |
| 87 | GGRM | 2019 | 1 | 0 | 13.83% | 83 |
| 88 | HMSP | 2019 | 1 | 0 | 26.96% | 90 |
| 89 | ICBP | 2019 | 1 | 0 | 13.85% | 80 |
| 90 | INDF | 2019 | 1 | 0 | 6.14% | 80 |
| 91 | KAEF | 2019 | 0 | 1 | 0.09% | 73 |
| 92 | KLBF | 2019 | 1 | 1 | 11.11% | 87 |
| 93 | MLBI | 2019 | 0 | 1 | 41.63% | 52 |
| 94 | MYOR | 2019 | 1 | 1 | 10.71% | 90 |
| 95 | ROTI | 2019 | 1 | 0 | 5.05% | 59 |
| 96 | SIDO | 2019 | 1 | 0 | 22.84% | 41 |
| 97 | STTP | 2019 | 1 | 0 | 16.75% | 149 |
| 98 | TSPC | 2019 | 1 | 0 | 7.11% | 76 |
| 99 | ULTJ | 2019 | 1 | 0 | 15674.92% | 80 |

| | | | | | | |
|-----|------|------|---|---|--------|----|
| 100 | UNVR | 2019 | 0 | 1 | 35.80% | 29 |
|-----|------|------|---|---|--------|----|

Lampiran 3: Data Tabulasi (Setelah Dilakukan Outlier)

| No. | Kode Perusahaan | Tahun Buku | Opini Audit | Pergantian Auditor | Profitabilitas | Audit Delay |
|-----|-----------------|------------|-------------|--------------------|----------------|-------------|
| 1 | DLTA | 2015 | 0 | 0 | 18.50% | 89 |
| 2 | ICBP | 2015 | 1 | 0 | 11.01% | 83 |
| 3 | INDF | 2015 | 1 | 0 | 4.04% | 83 |
| 4 | KLBF | 2015 | 1 | 0 | 7.43% | 71 |
| 5 | MYOR | 2015 | 0 | 0 | 11.02% | 82 |
| 6 | ROTI | 2015 | 1 | 0 | 10.00% | 84 |
| 7 | SIDO | 2015 | 0 | 0 | 15.65% | 85 |
| 8 | STTP | 2015 | 0 | 0 | 9.67% | 81 |
| 9 | TSPC | 2015 | 1 | 0 | 8.42% | 78 |
| 10 | ULTJ | 2015 | 1 | 0 | 14.78% | 89 |
| 11 | CEKA | 2016 | 1 | 0 | 17.51% | 80 |
| 12 | DLTA | 2016 | 0 | 0 | 21.25% | 83 |
| 13 | GGRM | 2016 | 1 | 0 | 10.60% | 81 |
| 14 | HMSP | 2016 | 1 | 0 | 30.02% | 65 |
| 15 | ICBP | 2016 | 1 | 0 | 12.56% | 79 |
| 16 | INDF | 2016 | 1 | 0 | 6.41% | 79 |
| 17 | KLBF | 2016 | 1 | 1 | 17.87% | 76 |
| 18 | MYOR | 2016 | 1 | 1 | 10.75% | 74 |
| 19 | ROTI | 2016 | 1 | 0 | 9.58% | 67 |
| 20 | SIDO | 2016 | 1 | 0 | 16.08% | 72 |
| 21 | TSPC | 2016 | 1 | 0 | 8.28% | 74 |
| 22 | ULTJ | 2016 | 1 | 0 | 16.74% | 81 |
| 23 | ADES | 2017 | 1 | 0 | 4.55% | 82 |
| 24 | CEKA | 2017 | 1 | 0 | 7.71% | 66 |
| 25 | CINT | 2017 | 0 | 1 | 6.22% | 79 |
| 26 | DLTA | 2017 | 0 | 0 | 20.87% | 85 |
| 27 | DVLA | 2017 | 1 | 1 | 9.89% | 68 |
| 28 | GGRM | 2017 | 1 | 0 | 11.62% | 85 |
| 29 | HMSP | 2017 | 1 | 0 | 29.37% | 65 |
| 30 | ICBP | 2017 | 1 | 0 | 11.21% | 75 |
| 31 | INDF | 2017 | 1 | 0 | 5.85% | 75 |

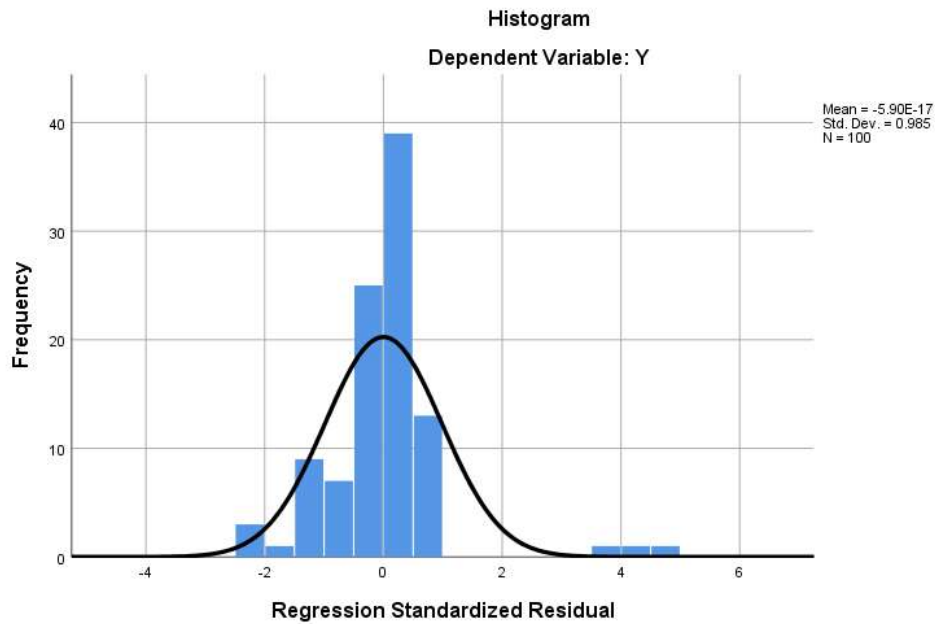
| | | | | | | |
|----|------|------|---|---|--------|----|
| 32 | KLBF | 2017 | 1 | 1 | 11.91% | 82 |
| 33 | MYOR | 2017 | 1 | 1 | 10.93% | 74 |
| 34 | ROTI | 2017 | 1 | 0 | 2.97% | 85 |
| 35 | SIDO | 2017 | 1 | 0 | 16.90% | 87 |
| 36 | TSPC | 2017 | 1 | 1 | 7.50% | 75 |
| 37 | ULTJ | 2017 | 1 | 0 | 13.72% | 80 |
| 38 | UNVR | 2017 | 1 | 0 | 37.05% | 57 |
| 39 | ADES | 2018 | 1 | 0 | 6.01% | 74 |
| 40 | CEKA | 2018 | 1 | 0 | 7.93% | 74 |
| 41 | CINT | 2018 | 1 | 0 | 2.76% | 74 |
| 42 | DLTA | 2018 | 0 | 1 | 22.19% | 87 |
| 43 | DVLA | 2018 | 1 | 1 | 11.92% | 81 |
| 44 | GGRM | 2018 | 1 | 0 | 11.28% | 84 |
| 45 | HMSP | 2018 | 1 | 0 | 29.05% | 80 |
| 46 | ICBP | 2018 | 1 | 0 | 13.56% | 78 |
| 47 | INDF | 2018 | 1 | 0 | 5.14% | 78 |
| 48 | KLBF | 2018 | 1 | 1 | 7.26% | 86 |
| 49 | MYOR | 2018 | 1 | 1 | 10.01% | 74 |
| 50 | ROTI | 2018 | 1 | 0 | 2.89% | 72 |
| 51 | STTP | 2018 | 1 | 0 | 9.69% | 89 |
| 52 | TSPC | 2018 | 1 | 0 | 6.87% | 74 |
| 53 | ADES | 2019 | 1 | 0 | 10.20% | 87 |
| 54 | CEKA | 2019 | 1 | 0 | 15.47% | 79 |
| 55 | GGRM | 2019 | 1 | 0 | 13.83% | 83 |
| 56 | HMSP | 2019 | 1 | 0 | 26.96% | 90 |
| 57 | ICBP | 2019 | 1 | 0 | 13.85% | 80 |
| 58 | INDF | 2019 | 1 | 0 | 6.14% | 80 |
| 59 | KLBF | 2019 | 1 | 1 | 11.11% | 87 |
| 60 | MYOR | 2019 | 1 | 1 | 10.71% | 90 |

Lampiran 4: Hasil Pengolahan Data (SPSS Versi 25)

Hasil Uji Analisis Deskriptif

| Descriptive Statistics | | | | | |
|------------------------|-----|-------|-----------|-----------|-------------|
| | N | Min. | Max. | Mean | Std. Dev. |
| X1_OpiniAudit | 100 | 0 | 1 | .74 | .441 |
| X2_PergantianAuditor | 100 | 0 | 1 | .32 | .469 |
| X3_Profitabilitas | 100 | 0.09% | 15674.92% | 170.4091% | 1566.15120% |
| Y_AuditDelay | 100 | 29 | 157 | 77.17 | 18.589 |
| Valid N (listwise) | 100 | | | | |

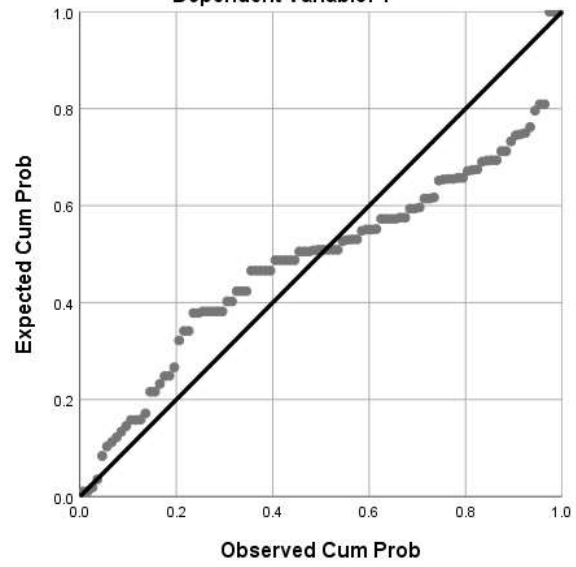
Hasil Uji Normalitas - Histogram



Hasil Uji Normalitas - P-P Plot

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Y



Hasil Uji Normalitas – One Sample K-S

One-Sample Kolmogorov-Smirnov Test

| | | <i>Unstandardized Residual</i> |
|--|-----------------------|--------------------------------|
| N | | 100 |
| <i>Normal Parameters^{a,b}</i> | <i>Mean</i> | .0000000 |
| | <i>Std. Deviation</i> | 18.30308494 |
| <i>Most Extreme Differences</i> | <i>Absolute</i> | .177 |
| | <i>Positive</i> | .177 |
| | <i>Negative</i> | -.147 |
| <i>Test Statistic</i> | | .177 |
| <i>Asymp. Sig. (2-tailed)</i> | | .000 ^c |

Hasil Uji Normalitas - One Sample K-S (Setelah Dilakukan Outlier)

One-Sample Kolmogorov-Smirnov Test

| | | <i>Unstandardized Residual</i> |
|--|-----------------------|--------------------------------|
| N | | 60 |
| <i>Normal Parameters^{a,b}</i> | <i>Mean</i> | .0000000 |
| | <i>Std. Deviation</i> | 6.60053959 |
| <i>Most Extreme Differences</i> | <i>Absolute</i> | .074 |
| | <i>Positive</i> | .071 |
| | <i>Negative</i> | -.074 |
| <i>Test Statistic</i> | | .074 |
| <i>Asymp. Sig. (2-tailed)</i> | | .200 ^{c,d} |

Hasil Uji Multikolinearitas

Coefficients^a

| Model | | <i>Collinearity Statistics</i> | |
|-------|----------------------|--------------------------------|-------|
| | | <i>Tolerance</i> | VIF |
| 1 | X1_OpiniAudit | .968 | 1.034 |
| | X2_PergantianAuditor | .991 | 1.009 |
| | X3_Profitabilitas | .962 | 1.040 |

Hasil Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | .323 | .486 | | .665 | .509 |
| 1 X1_OpiniAudit | .709 | .400 | .230 | 1.773 | .082 |
| X2_PergantianAuditor | .398 | .326 | .157 | 1.221 | .227 |
| X3_Profitabilitas | .024 | .019 | .163 | 1.253 | .215 |

Hasil Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .330 ^a | .109 | .061 | 6.775 | 1.775 |

Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 86.542 | 3.177 | | 27.241 | .000 |
| X1_OpiniAudit | -6.306 | 2.616 | -.309 | -2.411 | .019 |
| X2_PergantianAuditor | .240 | 2.133 | .014 | .113 | .911 |
| X3_Profitabilitas | -.174 | .126 | -.178 | -1.384 | .172 |

Hasil Uji Koefisien Determinasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .330 ^a | .109 | .061 | 6.775 | 1.775 |

Hasil Uji Hipotesis - Uji T (Parsial)

Coefficients^a

| Model | <i>Unstandardized Coefficients</i> | | <i>Standardized Coefficients</i> | t | Sig. |
|----------------------|------------------------------------|-------------------|----------------------------------|--------|------|
| | B | <i>Std. Error</i> | Beta | | |
| (Constant) | 86.542 | 3.177 | | 27.241 | .000 |
| X1_OpiniAudit | -6.306 | 2.616 | -.309 | -2.411 | .019 |
| X2_PergantianAuditor | .240 | 2.133 | .014 | .113 | .911 |
| X3_Profitabilitas | -.174 | .126 | -.178 | -1.384 | .172 |

Hasil Uji Hipotesis - Uji F (Simultan)

ANOVA^a

| Model | | <i>Sum of Squares</i> | df | <i>Mean Square</i> | F | Sig. |
|-------|-------------------|-----------------------|----|--------------------|-------|-------------------|
| 1 | <i>Regression</i> | 314.390 | 3 | 104.797 | 2.283 | .089 ^b |
| | <i>Residual</i> | 2570.460 | 56 | 45.901 | | |
| | Total | 2884.850 | 59 | | | |

Lampiran 5: Tabel f

| df untuk penyebut (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 1 | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 245 | 245 | 246 |
| 2 | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3 | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 | 8.76 | 8.74 | 8.73 | 8.71 | 8.70 |
| 4 | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 | 5.94 | 5.91 | 5.89 | 5.87 | 5.86 |
| 5 | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 | 4.70 | 4.68 | 4.66 | 4.64 | 4.62 |
| 6 | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 | 4.03 | 4.00 | 3.98 | 3.96 | 3.94 |
| 7 | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 | 3.60 | 3.57 | 3.55 | 3.53 | 3.51 |
| 8 | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 | 3.31 | 3.28 | 3.26 | 3.24 | 3.22 |
| 9 | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 | 3.10 | 3.07 | 3.05 | 3.03 | 3.01 |
| 10 | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 | 2.94 | 2.91 | 2.89 | 2.86 | 2.85 |
| 11 | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 | 2.82 | 2.79 | 2.76 | 2.74 | 2.72 |
| 12 | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 | 2.72 | 2.69 | 2.66 | 2.64 | 2.62 |
| 13 | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 | 2.63 | 2.60 | 2.58 | 2.55 | 2.53 |
| 14 | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 | 2.57 | 2.53 | 2.51 | 2.48 | 2.46 |
| 15 | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 | 2.51 | 2.48 | 2.45 | 2.42 | 2.40 |
| 16 | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 | 2.46 | 2.42 | 2.40 | 2.37 | 2.35 |
| 17 | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 | 2.41 | 2.38 | 2.35 | 2.33 | 2.31 |
| 18 | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 | 2.37 | 2.34 | 2.31 | 2.29 | 2.27 |
| 19 | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 | 2.34 | 2.31 | 2.28 | 2.26 | 2.23 |
| 20 | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 | 2.31 | 2.28 | 2.25 | 2.22 | 2.20 |
| 21 | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 | 2.28 | 2.25 | 2.22 | 2.20 | 2.18 |
| 22 | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 | 2.26 | 2.23 | 2.20 | 2.17 | 2.15 |
| 23 | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 | 2.24 | 2.20 | 2.18 | 2.15 | 2.13 |
| 24 | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 | 2.22 | 2.18 | 2.15 | 2.13 | 2.11 |
| 25 | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 | 2.20 | 2.16 | 2.14 | 2.11 | 2.09 |
| 26 | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 | 2.18 | 2.15 | 2.12 | 2.09 | 2.07 |
| 27 | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 | 2.17 | 2.13 | 2.10 | 2.08 | 2.06 |
| 28 | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 | 2.15 | 2.12 | 2.09 | 2.06 | 2.04 |
| 29 | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 | 2.14 | 2.10 | 2.08 | 2.05 | 2.03 |
| 30 | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 | 2.13 | 2.09 | 2.06 | 2.04 | 2.01 |
| 31 | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 | 2.11 | 2.08 | 2.05 | 2.03 | 2.00 |
| 32 | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 | 2.10 | 2.07 | 2.04 | 2.01 | 1.99 |
| 33 | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 | 2.09 | 2.06 | 2.03 | 2.00 | 1.98 |
| 34 | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 | 2.08 | 2.05 | 2.02 | 1.99 | 1.97 |
| 35 | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 | 2.07 | 2.04 | 2.01 | 1.99 | 1.96 |
| 36 | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 | 2.07 | 2.03 | 2.00 | 1.98 | 1.95 |
| 37 | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 | 2.06 | 2.02 | 2.00 | 1.97 | 1.95 |
| 38 | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 | 2.05 | 2.02 | 1.99 | 1.96 | 1.94 |
| 39 | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 | 2.04 | 2.01 | 1.98 | 1.95 | 1.93 |
| 40 | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 | 2.04 | 2.00 | 1.97 | 1.95 | 1.92 |
| 41 | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 | 2.03 | 2.00 | 1.97 | 1.94 | 1.92 |
| 42 | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 | 2.03 | 1.99 | 1.96 | 1.94 | 1.91 |
| 43 | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 | 2.02 | 1.99 | 1.96 | 1.93 | 1.91 |
| 44 | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 | 2.01 | 1.98 | 1.95 | 1.92 | 1.90 |
| 45 | 4.06 | 3.20 | 2.81 | 2.58 | 2.42 | 2.31 | 2.22 | 2.15 | 2.10 | 2.05 | 2.01 | 1.97 | 1.94 | 1.92 | 1.89 |

| df untuk penyebut (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 46 | 4.05 | 3.20 | 2.81 | 2.57 | 2.42 | 2.30 | 2.22 | 2.15 | 2.09 | 2.04 | 2.00 | 1.97 | 1.94 | 1.91 | 1.89 |
| 47 | 4.05 | 3.20 | 2.80 | 2.57 | 2.41 | 2.30 | 2.21 | 2.14 | 2.09 | 2.04 | 2.00 | 1.96 | 1.93 | 1.91 | 1.88 |
| 48 | 4.04 | 3.19 | 2.80 | 2.57 | 2.41 | 2.29 | 2.21 | 2.14 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 49 | 4.04 | 3.19 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 50 | 4.03 | 3.18 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.07 | 2.03 | 1.99 | 1.95 | 1.92 | 1.89 | 1.87 |
| 51 | 4.03 | 3.18 | 2.79 | 2.55 | 2.40 | 2.28 | 2.20 | 2.13 | 2.07 | 2.02 | 1.98 | 1.95 | 1.92 | 1.89 | 1.87 |
| 52 | 4.03 | 3.18 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.07 | 2.02 | 1.98 | 1.94 | 1.91 | 1.89 | 1.86 |
| 53 | 4.02 | 3.17 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.89 | 1.86 |
| 54 | 4.02 | 3.17 | 2.78 | 2.54 | 2.39 | 2.27 | 2.18 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 55 | 4.02 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.06 | 2.01 | 1.97 | 1.93 | 1.90 | 1.88 | 1.85 |
| 56 | 4.01 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 57 | 4.01 | 3.16 | 2.77 | 2.53 | 2.38 | 2.26 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 58 | 4.01 | 3.16 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.05 | 2.00 | 1.96 | 1.92 | 1.89 | 1.87 | 1.84 |
| 59 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.04 | 2.00 | 1.96 | 1.92 | 1.89 | 1.86 | 1.84 |
| 60 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.25 | 2.17 | 2.10 | 2.04 | 1.99 | 1.95 | 1.92 | 1.89 | 1.86 | 1.84 |
| 61 | 4.00 | 3.15 | 2.76 | 2.52 | 2.37 | 2.25 | 2.16 | 2.09 | 2.04 | 1.99 | 1.95 | 1.91 | 1.88 | 1.86 | 1.83 |
| 62 | 4.00 | 3.15 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.99 | 1.95 | 1.91 | 1.88 | 1.85 | 1.83 |
| 63 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 64 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.24 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 65 | 3.99 | 3.14 | 2.75 | 2.51 | 2.36 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.85 | 1.82 |
| 66 | 3.99 | 3.14 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.84 | 1.82 |
| 67 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.98 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 68 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 69 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.86 | 1.84 | 1.81 |
| 70 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.14 | 2.07 | 2.02 | 1.97 | 1.93 | 1.89 | 1.86 | 1.84 | 1.81 |
| 71 | 3.98 | 3.13 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.97 | 1.93 | 1.89 | 1.86 | 1.83 | 1.81 |
| 72 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 73 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 74 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.22 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.85 | 1.83 | 1.80 |
| 75 | 3.97 | 3.12 | 2.73 | 2.49 | 2.34 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.83 | 1.80 |
| 76 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 77 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 78 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.80 |
| 79 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.79 |
| 80 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.21 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.84 | 1.82 | 1.79 |
| 81 | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.82 | 1.79 |
| 82 | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 83 | 3.96 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 84 | 3.95 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 85 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 86 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.78 |
| 87 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.83 | 1.81 | 1.78 |
| 88 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.81 | 1.78 |
| 89 | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| 90 | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |

Lampiran 6: Tabel T

| df | Pr | 0.25 | 0.10 | 0.05 | 0.025 | 0.01 | 0.005 | 0.001 |
|----|----|---------|---------|---------|----------|----------|----------|-----------|
| | | 0.50 | 0.20 | 0.10 | 0.050 | 0.02 | 0.010 | 0.002 |
| 1 | | 1.00000 | 3.07768 | 6.31375 | 12.70620 | 31.82052 | 63.65674 | 318.30884 |
| 2 | | 0.81650 | 1.88562 | 2.91999 | 4.30265 | 6.96456 | 9.92484 | 22.32712 |
| 3 | | 0.76489 | 1.63774 | 2.35336 | 3.18245 | 4.54070 | 5.84091 | 10.21453 |
| 4 | | 0.74070 | 1.53321 | 2.13185 | 2.77645 | 3.74695 | 4.60409 | 7.17318 |
| 5 | | 0.72669 | 1.47588 | 2.01505 | 2.57058 | 3.36493 | 4.03214 | 5.89343 |
| 6 | | 0.71756 | 1.43976 | 1.94318 | 2.44691 | 3.14267 | 3.70743 | 5.20763 |
| 7 | | 0.71114 | 1.41492 | 1.89458 | 2.36462 | 2.99795 | 3.49948 | 4.78529 |
| 8 | | 0.70639 | 1.39682 | 1.85955 | 2.30600 | 2.89646 | 3.35539 | 4.50079 |
| 9 | | 0.70272 | 1.38303 | 1.83311 | 2.26216 | 2.82144 | 3.24984 | 4.29681 |
| 10 | | 0.69981 | 1.37218 | 1.81246 | 2.22814 | 2.76377 | 3.16927 | 4.14370 |
| 11 | | 0.69745 | 1.36343 | 1.79588 | 2.20099 | 2.71808 | 3.10581 | 4.02470 |
| 12 | | 0.69548 | 1.35622 | 1.78229 | 2.17881 | 2.68100 | 3.05454 | 3.92963 |
| 13 | | 0.69383 | 1.35017 | 1.77093 | 2.16037 | 2.65031 | 3.01228 | 3.85198 |
| 14 | | 0.69242 | 1.34503 | 1.76131 | 2.14479 | 2.62449 | 2.97684 | 3.78739 |
| 15 | | 0.69120 | 1.34061 | 1.75305 | 2.13145 | 2.60248 | 2.94671 | 3.73283 |
| 16 | | 0.69013 | 1.33676 | 1.74588 | 2.11991 | 2.58349 | 2.92078 | 3.68615 |
| 17 | | 0.68920 | 1.33338 | 1.73961 | 2.10982 | 2.56693 | 2.89823 | 3.64577 |
| 18 | | 0.68836 | 1.33039 | 1.73406 | 2.10092 | 2.55238 | 2.87844 | 3.61048 |
| 19 | | 0.68762 | 1.32773 | 1.72913 | 2.09302 | 2.53948 | 2.86093 | 3.57940 |
| 20 | | 0.68695 | 1.32534 | 1.72472 | 2.08596 | 2.52798 | 2.84534 | 3.55181 |
| 21 | | 0.68635 | 1.32319 | 1.72074 | 2.07961 | 2.51765 | 2.83136 | 3.52715 |
| 22 | | 0.68581 | 1.32124 | 1.71714 | 2.07387 | 2.50832 | 2.81876 | 3.50499 |
| 23 | | 0.68531 | 1.31946 | 1.71387 | 2.06866 | 2.49987 | 2.80734 | 3.48496 |
| 24 | | 0.68485 | 1.31784 | 1.71088 | 2.06390 | 2.49216 | 2.79694 | 3.46678 |
| 25 | | 0.68443 | 1.31635 | 1.70814 | 2.05954 | 2.48511 | 2.78744 | 3.45019 |
| 26 | | 0.68404 | 1.31497 | 1.70562 | 2.05553 | 2.47863 | 2.77871 | 3.43500 |
| 27 | | 0.68368 | 1.31370 | 1.70329 | 2.05183 | 2.47266 | 2.77068 | 3.42103 |
| 28 | | 0.68335 | 1.31253 | 1.70113 | 2.04841 | 2.46714 | 2.76326 | 3.40816 |
| 29 | | 0.68304 | 1.31143 | 1.69913 | 2.04523 | 2.46202 | 2.75639 | 3.39624 |
| 30 | | 0.68276 | 1.31042 | 1.69726 | 2.04227 | 2.45726 | 2.75000 | 3.38518 |
| 31 | | 0.68249 | 1.30946 | 1.69552 | 2.03951 | 2.45282 | 2.74404 | 3.37490 |
| 32 | | 0.68223 | 1.30857 | 1.69389 | 2.03693 | 2.44868 | 2.73848 | 3.36531 |
| 33 | | 0.68200 | 1.30774 | 1.69236 | 2.03452 | 2.44479 | 2.73328 | 3.35634 |
| 34 | | 0.68177 | 1.30695 | 1.69092 | 2.03224 | 2.44115 | 2.72839 | 3.34793 |
| 35 | | 0.68156 | 1.30621 | 1.68957 | 2.03011 | 2.43772 | 2.72381 | 3.34005 |
| 36 | | 0.68137 | 1.30551 | 1.68830 | 2.02809 | 2.43449 | 2.71948 | 3.33262 |
| 37 | | 0.68118 | 1.30485 | 1.68709 | 2.02619 | 2.43145 | 2.71541 | 3.32563 |
| 38 | | 0.68100 | 1.30423 | 1.68595 | 2.02439 | 2.42857 | 2.71156 | 3.31903 |
| 39 | | 0.68083 | 1.30364 | 1.68488 | 2.02269 | 2.42584 | 2.70791 | 3.31279 |
| 40 | | 0.68067 | 1.30308 | 1.68385 | 2.02108 | 2.42326 | 2.70446 | 3.30688 |

| df \ Pr | 0.25 | 0.10 | 0.05 | 0.025 | 0.01 | 0.005 | 0.001 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| | 0.50 | 0.20 | 0.10 | 0.050 | 0.02 | 0.010 | 0.002 |
| 41 | 0.68052 | 1.30254 | 1.68288 | 2.01954 | 2.42080 | 2.70118 | 3.30127 |
| 42 | 0.68038 | 1.30204 | 1.68195 | 2.01808 | 2.41847 | 2.69807 | 3.29595 |
| 43 | 0.68024 | 1.30155 | 1.68107 | 2.01669 | 2.41625 | 2.69510 | 3.29089 |
| 44 | 0.68011 | 1.30109 | 1.68023 | 2.01537 | 2.41413 | 2.69228 | 3.28607 |
| 45 | 0.67998 | 1.30065 | 1.67943 | 2.01410 | 2.41212 | 2.68959 | 3.28148 |
| 46 | 0.67986 | 1.30023 | 1.67866 | 2.01290 | 2.41019 | 2.68701 | 3.27710 |
| 47 | 0.67975 | 1.29982 | 1.67793 | 2.01174 | 2.40835 | 2.68456 | 3.27291 |
| 48 | 0.67964 | 1.29944 | 1.67722 | 2.01063 | 2.40658 | 2.68220 | 3.26891 |
| 49 | 0.67953 | 1.29907 | 1.67655 | 2.00958 | 2.40489 | 2.67995 | 3.26508 |
| 50 | 0.67943 | 1.29871 | 1.67591 | 2.00856 | 2.40327 | 2.67779 | 3.26141 |
| 51 | 0.67933 | 1.29837 | 1.67528 | 2.00758 | 2.40172 | 2.67572 | 3.25789 |
| 52 | 0.67924 | 1.29805 | 1.67469 | 2.00665 | 2.40022 | 2.67373 | 3.25451 |
| 53 | 0.67915 | 1.29773 | 1.67412 | 2.00575 | 2.39879 | 2.67182 | 3.25127 |
| 54 | 0.67906 | 1.29743 | 1.67356 | 2.00488 | 2.39741 | 2.66998 | 3.24815 |
| 55 | 0.67898 | 1.29713 | 1.67303 | 2.00404 | 2.39608 | 2.66822 | 3.24515 |
| 56 | 0.67890 | 1.29685 | 1.67252 | 2.00324 | 2.39480 | 2.66651 | 3.24226 |
| 57 | 0.67882 | 1.29658 | 1.67203 | 2.00247 | 2.39357 | 2.66487 | 3.23948 |
| 58 | 0.67874 | 1.29632 | 1.67155 | 2.00172 | 2.39238 | 2.66329 | 3.23680 |
| 59 | 0.67867 | 1.29607 | 1.67109 | 2.00100 | 2.39123 | 2.66176 | 3.23421 |
| 60 | 0.67860 | 1.29582 | 1.67065 | 2.00030 | 2.39012 | 2.66028 | 3.23171 |
| 61 | 0.67853 | 1.29558 | 1.67022 | 1.99962 | 2.38905 | 2.65886 | 3.22930 |
| 62 | 0.67847 | 1.29536 | 1.66980 | 1.99897 | 2.38801 | 2.65748 | 3.22696 |
| 63 | 0.67840 | 1.29513 | 1.66940 | 1.99834 | 2.38701 | 2.65615 | 3.22471 |
| 64 | 0.67834 | 1.29492 | 1.66901 | 1.99773 | 2.38604 | 2.65485 | 3.22253 |
| 65 | 0.67828 | 1.29471 | 1.66864 | 1.99714 | 2.38510 | 2.65360 | 3.22041 |
| 66 | 0.67823 | 1.29451 | 1.66827 | 1.99656 | 2.38419 | 2.65239 | 3.21837 |
| 67 | 0.67817 | 1.29432 | 1.66792 | 1.99601 | 2.38330 | 2.65122 | 3.21639 |
| 68 | 0.67811 | 1.29413 | 1.66757 | 1.99547 | 2.38245 | 2.65008 | 3.21446 |
| 69 | 0.67806 | 1.29394 | 1.66724 | 1.99495 | 2.38161 | 2.64898 | 3.21260 |
| 70 | 0.67801 | 1.29376 | 1.66691 | 1.99444 | 2.38081 | 2.64790 | 3.21079 |
| 71 | 0.67796 | 1.29359 | 1.66660 | 1.99394 | 2.38002 | 2.64686 | 3.20903 |
| 72 | 0.67791 | 1.29342 | 1.66629 | 1.99346 | 2.37926 | 2.64585 | 3.20733 |
| 73 | 0.67787 | 1.29326 | 1.66600 | 1.99300 | 2.37852 | 2.64487 | 3.20567 |
| 74 | 0.67782 | 1.29310 | 1.66571 | 1.99254 | 2.37780 | 2.64391 | 3.20406 |
| 75 | 0.67778 | 1.29294 | 1.66543 | 1.99210 | 2.37710 | 2.64298 | 3.20249 |
| 76 | 0.67773 | 1.29279 | 1.66515 | 1.99167 | 2.37642 | 2.64208 | 3.20096 |
| 77 | 0.67769 | 1.29264 | 1.66488 | 1.99125 | 2.37576 | 2.64120 | 3.19948 |
| 78 | 0.67765 | 1.29250 | 1.66462 | 1.99085 | 2.37511 | 2.64034 | 3.19804 |
| 79 | 0.67761 | 1.29236 | 1.66437 | 1.99045 | 2.37448 | 2.63950 | 3.19663 |
| 80 | 0.67757 | 1.29222 | 1.66412 | 1.99006 | 2.37387 | 2.63869 | 3.19526 |

| df \ Pr | 0.25 | 0.10 | 0.05 | 0.025 | 0.01 | 0.005 | 0.001 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| | 0.50 | 0.20 | 0.10 | 0.050 | 0.02 | 0.010 | 0.002 |
| 81 | 0.67753 | 1.29209 | 1.66388 | 1.98969 | 2.37327 | 2.63790 | 3.19392 |
| 82 | 0.67749 | 1.29196 | 1.66365 | 1.98932 | 2.37269 | 2.63712 | 3.19262 |
| 83 | 0.67746 | 1.29183 | 1.66342 | 1.98896 | 2.37212 | 2.63637 | 3.19135 |
| 84 | 0.67742 | 1.29171 | 1.66320 | 1.98861 | 2.37156 | 2.63563 | 3.19011 |
| 85 | 0.67739 | 1.29159 | 1.66298 | 1.98827 | 2.37102 | 2.63491 | 3.18890 |
| 86 | 0.67735 | 1.29147 | 1.66277 | 1.98793 | 2.37049 | 2.63421 | 3.18772 |
| 87 | 0.67732 | 1.29136 | 1.66256 | 1.98761 | 2.36998 | 2.63353 | 3.18657 |
| 88 | 0.67729 | 1.29125 | 1.66235 | 1.98729 | 2.36947 | 2.63286 | 3.18544 |
| 89 | 0.67726 | 1.29114 | 1.66216 | 1.98698 | 2.36898 | 2.63220 | 3.18434 |
| 90 | 0.67723 | 1.29103 | 1.66196 | 1.98667 | 2.36850 | 2.63157 | 3.18327 |
| 91 | 0.67720 | 1.29092 | 1.66177 | 1.98638 | 2.36803 | 2.63094 | 3.18222 |
| 92 | 0.67717 | 1.29082 | 1.66159 | 1.98609 | 2.36757 | 2.63033 | 3.18119 |
| 93 | 0.67714 | 1.29072 | 1.66140 | 1.98580 | 2.36712 | 2.62973 | 3.18019 |
| 94 | 0.67711 | 1.29062 | 1.66123 | 1.98552 | 2.36667 | 2.62915 | 3.17921 |
| 95 | 0.67708 | 1.29053 | 1.66105 | 1.98525 | 2.36624 | 2.62858 | 3.17825 |
| 96 | 0.67705 | 1.29043 | 1.66088 | 1.98498 | 2.36582 | 2.62802 | 3.17731 |
| 97 | 0.67703 | 1.29034 | 1.66071 | 1.98472 | 2.36541 | 2.62747 | 3.17639 |
| 98 | 0.67700 | 1.29025 | 1.66055 | 1.98447 | 2.36500 | 2.62693 | 3.17549 |
| 99 | 0.67698 | 1.29016 | 1.66039 | 1.98422 | 2.36461 | 2.62641 | 3.17460 |
| 100 | 0.67695 | 1.29007 | 1.66023 | 1.98397 | 2.36422 | 2.62589 | 3.17374 |
| 101 | 0.67693 | 1.28999 | 1.66008 | 1.98373 | 2.36384 | 2.62539 | 3.17289 |
| 102 | 0.67690 | 1.28991 | 1.65993 | 1.98350 | 2.36346 | 2.62489 | 3.17206 |
| 103 | 0.67688 | 1.28982 | 1.65978 | 1.98326 | 2.36310 | 2.62441 | 3.17125 |
| 104 | 0.67686 | 1.28974 | 1.65964 | 1.98304 | 2.36274 | 2.62393 | 3.17045 |
| 105 | 0.67683 | 1.28967 | 1.65950 | 1.98282 | 2.36239 | 2.62347 | 3.16967 |
| 106 | 0.67681 | 1.28959 | 1.65936 | 1.98260 | 2.36204 | 2.62301 | 3.16890 |
| 107 | 0.67679 | 1.28951 | 1.65922 | 1.98238 | 2.36170 | 2.62256 | 3.16815 |
| 108 | 0.67677 | 1.28944 | 1.65909 | 1.98217 | 2.36137 | 2.62212 | 3.16741 |
| 109 | 0.67675 | 1.28937 | 1.65895 | 1.98197 | 2.36105 | 2.62169 | 3.16669 |
| 110 | 0.67673 | 1.28930 | 1.65882 | 1.98177 | 2.36073 | 2.62126 | 3.16598 |
| 111 | 0.67671 | 1.28922 | 1.65870 | 1.98157 | 2.36041 | 2.62085 | 3.16528 |
| 112 | 0.67669 | 1.28916 | 1.65857 | 1.98137 | 2.36010 | 2.62044 | 3.16460 |
| 113 | 0.67667 | 1.28909 | 1.65845 | 1.98118 | 2.35980 | 2.62004 | 3.16392 |
| 114 | 0.67665 | 1.28902 | 1.65833 | 1.98099 | 2.35950 | 2.61964 | 3.16326 |
| 115 | 0.67663 | 1.28896 | 1.65821 | 1.98081 | 2.35921 | 2.61926 | 3.16262 |
| 116 | 0.67661 | 1.28889 | 1.65810 | 1.98063 | 2.35892 | 2.61888 | 3.16198 |
| 117 | 0.67659 | 1.28883 | 1.65798 | 1.98045 | 2.35864 | 2.61850 | 3.16135 |
| 118 | 0.67657 | 1.28877 | 1.65787 | 1.98027 | 2.35837 | 2.61814 | 3.16074 |
| 119 | 0.67656 | 1.28871 | 1.65776 | 1.98010 | 2.35809 | 2.61778 | 3.16013 |
| 120 | 0.67654 | 1.28865 | 1.65765 | 1.97993 | 2.35782 | 2.61742 | 3.15954 |

Lampiran 7: Hasil Turnitin

| Turnitin Originality Report | | | | | | | | | | | |
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| Similarity Index | 32% | | | | | | | | | | |
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LAMPIRAN 2.
DAFTAR RIWAYAT HIDUP

DAFTAR RIWAYAT HIDUP

Nama Lengkap : Winny
Tempat/ Tanggal Lahir : Tembilahan / 14 Juli 2000
Jenis Kelamin : Perempuan
Agama : Buddha
Alamat : Taman Putri Indah Blok B No. 75 - Batam Centre
Status : Belum Menikah
No. HP : 081275331519
Email : Wnnyzhenn@gmail.com
Nama Orang tua : Mingkuang (Bapak)
Cokung (Ibu)



Jenjang Pendidikan

2017 – sekarang : Universitas Putera Batam
2014 – 2017 : SMK Harapan Utama Batam
2011 – 2014 : SMP Negeri 1 Kateman Sei. Guntung
2005 – 2011 : SD Negeri 006 Sei. Guntung

LAMPIRAN 3.
SURAT KETERANGAN PENELITIAN

No : 01790/AKDM/Universitas/XI/2020
Perihal : Permohonan Izin Penelitian
Lampiran : -

Kepada Yth.
Bapak/Ibu Pimpinan
PT BURSA EFEK INDONESIA
Batam 29456

Dengan hormat,
Bersama ini, kami Universitas Putera Batam menerangkan bahwa :

NPM : **170810047**
Nama Mahasiswa : WINNY
Program Studi : Akuntansi
Jenjang Pendidikan : Strata 1

Adalah Mahasiswa Universitas Putera Batam Semester Ganjil 2020/2021 yang sedang mengambil mata kuliah Skripsi dan akan melakukan Penelitian di Instansi **PT BURSA EFEK INDONESIA**. Adapun judul Skripsi :

" ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA "

Untuk keperluan tersebut diatas, mohon izin mengadakan penelitian di Wilayah Bapak/Ibu. Pengurusan segala sesuatunya yang berkaitan dengan penelitian tersebut akan diselesaikan oleh mahasiswa yang bersangkutan.

Atas perhatian dan kerjasamanya kami ucapkan terimakasih.

Batam, 24 November 2020


Universitas Putera Batam

Misdarina, S.Kep.
Kepala Biro Administrasi Akademik dan Kemahasiswaan



SURAT KETERANGAN

Nomor : Form-Riset-00827/BEI.PSR/12-2020
Tanggal : 15 Desember 2020

Kepada Yth. : Ibu Misdarina, S. Kep.
Kepala Sub. Biro Administrasi Akademik dan Kemahasiswaan
Universitas Putera Batam

Alamat : Jl. R. Soeprapto, Muka Kuning, Kel. Kibing, Kec. Batu Aji, Batam
Kepulauan Riau, 29434

Dengan ini kami menerangkan bahwa mahasiswa di bawah ini:

Nama : Winny
NIM : 170810047
Jurusan : Akuntansi (S1)

Telah menggunakan data-data yang tersedia di Bursa Efek Indonesia (BEI) untuk penyusunan Skripsi dengan judul **“Analisis Faktor-faktor yang Mempengaruhi Audit Delay pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia”**

Selanjutnya mohon untuk mengirimkan 1 (satu) *copy* skripsi tersebut sebagai bukti bagi kami dan untuk melengkapi Referensi Penelitian di Pasar Modal Indonesia.

Hormat kami,

Indra Novita
P.H. Kepala Kantor Perwakilan Kepulauan Riau

