

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Ketepatan Waktu Pelaporan Keuangan	.50	.50	62
CURRAT	1.6368	1.2122	62
DER	1.8615	1.6157	62
ROI	9.3844	22.1710	62
Pendapat Auditor	.18	.39	62

Correlations

	Ketepatan Waktu Pelaporan Keuangan	CURRAT	DER	ROI	Pendapat Auditor	
Pearson Correlation	Ketepatan Waktu Pelaporan Keuangan	1.000	.392	-.284	-.041	-.380
	CURRAT	.392	1.000	-.260	.066	-.462
	DER	-.284	-.260	1.000	.137	.149
	ROI	-.041	.066	.137	1.000	.122
	Pendapat Auditor	-.380	-.462	.149	.122	1.000
Sig. (1-tailed)	Ketepatan Waktu Pelaporan Keuangan	.001	.013	.375	.001	.001
	CURRAT	.001	.021	.305	.000	.000
	DER	.013	.021	.143	.124	.173
	ROI	.375	.305	.143	.124	.173
	Pendapat Auditor	.001	.000	.124	.173	.173
N	Ketepatan Waktu Pelaporan Keuangan	62	62	62	62	62
	CURRAT	62	62	62	62	62
	DER	62	62	62	62	62
	ROI	62	62	62	62	62
	Pendapat Auditor	62	62	62	62	62

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pendapat Auditor, ROI, DER ^a , CURRAT	.	Enter

a. All requested variables entered.

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.487 ^a	.237	.183	.46	.497

a. Predictors: (Constant), Pendapat Auditor, ROI, DER, CURRAT

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.672	4	.918	4.424	.003 ^a
	Residual	11.828	57	.208		
	Total	15.500	61			

a. Predictors: (Constant), Pendapatan Auditor, ROI, DER, CURRAT

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error				Beta	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	-.509	.150		3.394	.001						
	CURRAT	9.590E-02	.056	.231	1.700	.095	.392	.220	.197	.728	1.374	
	DER	-5.84E-02	.038	-.187	-1.541	.129	-.284	-.200	-.178	.909	1.101	
	ROI	-2.02E-05	.003	-.001	-.007	.994	-.041	-.001	-.001	.942	1.061	
	Pendapatan Auditor	-.321	.173	-.245	-1.853	.069	-.380	-.238	-.214	.763	1.310	

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	CURRAT	DER	ROI	Pendapatan Auditor
1	1	2.843	1.000	.02	.02	.03	.04	.02
	2	.938	1.741	.00	.08	.00	.02	.44
	3	.730	1.973	.01	.00	.02	.93	.04
	4	.396	2.678	.01	.14	.61	.00	.24
	5	9.293E-02	5.531	.96	.76	.33	.02	.25

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Residuals Statistics^a

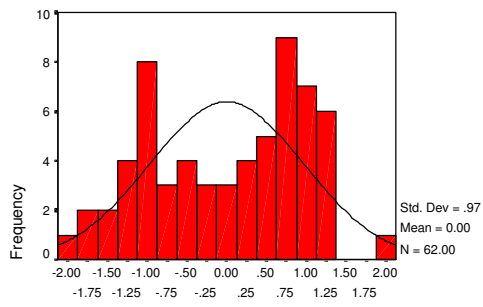
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.10	.97	.50	.25	62
Std. Predicted Value	-2.460	1.928	.000	1.000	62
Standard Error of Predicted Value	6.72E-02	.27	.12	4.59E-02	62
Adjusted Predicted Value	-.13	1.16	.51	.26	62
Residual	-.91	.86	-1.49E-16	.44	62
Std. Residual	-1.993	1.877	.000	.967	62
Stud. Residual	-2.108	1.984	-.007	1.011	62
Deleted Residual	-1.16	.96	-6.72E-03	.48	62
Stud. Deleted Residual	-2.176	2.039	-.009	1.021	62
Mahal. Distance	.342	20.159	3.935	4.131	62
Cook's Distance	.000	.449	.022	.060	62
Centered Leverage Value	.006	.330	.065	.068	62

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Charts

Histogram

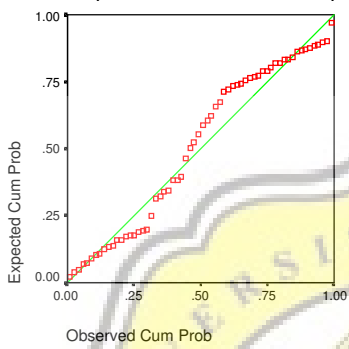
Dependent Variable: Ketepatan Waktu Pelaporan Keuangan



Regression Standardized Residual

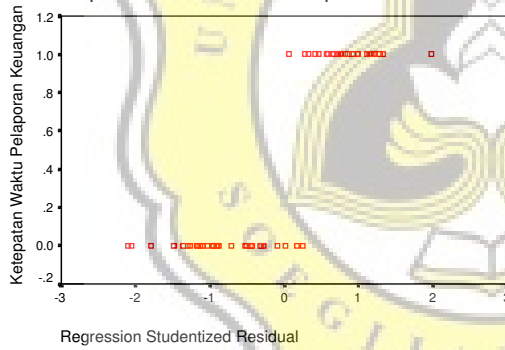
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Ketepatan Waktu Pelaporan Keuangan



Scatterplot

Dependent Variable: Ketepatan Waktu Pelaporan Keuangan



Regression Studentized Residual

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	2.230668E-09
	Std. Deviation	.4403450
Most Extreme Differences	Absolute	.136
	Positive	.116
	Negative	-.136
Kolmogorov-Smirnov Z		1.074
Asymp. Sig. (2-tailed)		.199

a. Test distribution is Normal.

b. Calculated from data.



Regression

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DER	1.8615	1.6157	62
ROI	9.3844	22.1710	62
Pendapat Auditor	.18	.39	62

Correlations

	Ketepatan Waktu Pelaporan Keuangan	CURRAT	DER	ROI	Pendapat Auditor	
Pearson Correlation	Ketepatan Waktu Pelaporan Keuangan	1.000	.392	-.284	-.041	-.380
	CURRAT	.392	1.000	-.260	.066	-.462
	DER	-.284	-.260	1.000	.137	.149
	ROI	-.041	.066	.137	1.000	.122
	Pendapat Auditor	-.380	-.462	.149	.122	1.000
Sig. (1-tailed)	Ketepatan Waktu Pelaporan Keuangan	.001	.013	.375	.001	
	CURRAT	.001	.021	.305	.000	
	DER	.013	.021	.143	.124	
	ROI	.375	.305	.143	.173	
	Pendapat Auditor	.001	.000	.124	.173	
N	Ketepatan Waktu Pelaporan Keuangan	62	62	62	62	62
	CURRAT	62	62	62	62	62
	DER	62	62	62	62	62
	ROI	62	62	62	62	62
	Pendapat Auditor	62	62	62	62	62

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	CURRAT ^a	.	Enter
2	DER ^a	.	Enter
3	ROI ^a	.	Enter
4	Pendapat Auditor	.	Enter

a. All requested variables entered.

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.392 ^a	.154	.140	.47	
2	.435 ^b	.189	.162	.46	
3	.437 ^c	.191	.149	.46	
4	.487 ^d	.237	.183	.46	.497

- a. Predictors: (Constant), CURRAT
 b. Predictors: (Constant), CURRAT, DER
 c. Predictors: (Constant), CURRAT, DER, ROI
 d. Predictors: (Constant), CURRAT, DER, ROI, Pendapat Auditor
 e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.388	1	2.388	10.926	.002 ^a
	Residual	13.112	60	.219		
	Total	15.500	61			
2	Regression	2.937	2	1.469	6.897	.002 ^b
	Residual	12.563	59	.213		
	Total	15.500	61			
3	Regression	2.959	3	.986	4.562	.006 ^c
	Residual	12.541	58	.216		
	Total	15.500	61			
4	Regression	3.672	4	.918	4.424	.003 ^d
	Residual	11.828	57	.208		
	Total	15.500	61			

- a. Predictors: (Constant), CURRAT
 b. Predictors: (Constant), CURRAT, DER
 c. Predictors: (Constant), CURRAT, DER, ROI
 d. Predictors: (Constant), CURRAT, DER, ROI, Pendapat Auditor
 e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Correlations			Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	.233	.100		2.322	.024					
	CURRAT	.163	.049	.392	3.306	.002	.392	.392	.392	1.000	1.000
2	(Constant)	.381	.135		2.817	.007					
	CURRAT	.142	.050	.342	2.817	.007	.392	.344	.330	.933	1.072
	DER	-6.08E-02	.038	-.195	-1.606	.114	-.284	-.205	-.188	.933	1.072
3	(Constant)	.382	.136		2.805	.007					
	CURRAT	.144	.051	.346	2.813	.007	.392	.347	.332	.922	1.085
	DER	-5.89E-02	.039	-.189	-1.522	.133	-.284	-.196	-.180	.909	1.101
	ROI	-8.67E-04	.003	-.038	-.318	.752	-.041	-.042	-.038	.970	1.031
4	(Constant)	.509	.150		3.394	.001					
	CURRAT	9.590E-02	.056	.231	1.700	.095	.392	.220	.197	.728	1.374
	DER	-5.84E-02	.038	-.187	-1.541	.129	-.284	-.200	-.178	.909	1.101
	ROI	-2.02E-05	.003	-.001	-.007	.994	-.041	-.001	-.001	.942	1.061
	Pendapat Auditor	-.321	.173	-.245	-1.853	.069	-.380	-.238	-.214	.763	1.310

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Excluded Variables^d

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics			
					Tolerance	VIF	Minimum Tolerance	
1	DER	-.195 ^a	-1.606	.114	-.205	.933	1.072	.933
	ROI	-.067 ^a	-.564	.575	-.073	.996	1.004	.996
	Pendapat Auditor	-.253 ^a	-1.929	.059	-.244	.787	1.271	.787
2	ROI	-.038 ^b	-.318	.752	-.042	.970	1.031	.909
	Pendapat Auditor	-.246 ^b	-1.898	.063	-.242	.786	1.273	.749
3	Pendapat Auditor	-.245 ^c	-1.853	.069	-.238	.763	1.310	.728

a. Predictors in the Model: (Constant), CURRAT

b. Predictors in the Model: (Constant), CURRAT, DER

c. Predictors in the Model: (Constant), CURRAT, DER, ROI

d. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Collinearity Diagnostic^e

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	CURRAT	DER	ROI	Pendapat Auditor
1	1	1.806	1.000	.10	.10			
	2	.194	3.050	.90	.90			
2	1	2.390	1.000	.03	.04	.05		
	2	.491	2.206	.00	.30	.45		
	3	.119	4.491	.97	.66	.50		
3	1	2.646	1.000	.02	.03	.04	.04	
	2	.747	1.882	.02	.03	.01	.94	
	3	.489	2.327	.00	.28	.45	.02	
	4	.118	4.731	.96	.66	.50	.00	
4	1	2.843	1.000	.02	.02	.03	.04	.02
	2	.938	1.741	.00	.08	.00	.02	.44
	3	.730	1.973	.01	.00	.02	.93	.04
	4	.396	2.678	.01	.14	.61	.00	.24
	5	9.293E-02	5.531	.96	.76	.33	.02	.25

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.10	.97	.50	.25	62
Residual	-.91	.86	8.95E-18	.44	62
Std. Predicted Value	-2.460	1.928	.000	1.000	62
Std. Residual	-1.993	1.877	.000	.967	62

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Ketepatan Waktu Pelaporan Keuangan	.50	.50	62
DER	1.8615	1.6157	62
CURRAT	1.6368	1.2122	62
ROI	9.3844	22.1710	62
Pendapat Auditor	.18	.39	62

Correlations

		Ketepatan Waktu Pelaporan Keuangan	DER	CURRAT	ROI	Pendapat Auditor
Pearson Correlation	Ketepatan Waktu Pelaporan Keuangan	1.000	-.284	.392	-.041	-.380
	DER	-.284	1.000	-.260	.137	.149
	CURRAT	.392	-.260	1.000	.066	-.462
	ROI	-.041	.137	.066	1.000	.122
	Pendapat Auditor	-.380	.149	-.462	.122	1.000
Sig. (1-tailed)	Ketepatan Waktu Pelaporan Keuangan	.	.013	.001	.375	.001
	DER	.013	.	.021	.143	.124
	CURRAT	.001	.021	.	.305	.000
	ROI	.375	.143	.305	.	.173
	Pendapat Auditor	.001	.124	.000	.173	.
N	Ketepatan Waktu Pelaporan Keuangan	62	62	62	62	62
	DER	62	62	62	62	62
	CURRAT	62	62	62	62	62
	ROI	62	62	62	62	62
	Pendapat Auditor	62	62	62	62	62

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DER ^a	.	Enter
2	CURRAT ^a	.	Enter
3	ROI ^a	.	Enter
4	Pendapat Auditor	.	Enter

a. All requested variables entered.

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Model Summary^e

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.284 ^a	.080	.065	.49	
2	.435 ^b	.189	.162	.46	
3	.437 ^c	.191	.149	.46	
4	.487 ^d	.237	.183	.46	.497

- a. Predictors: (Constant), DER
 b. Predictors: (Constant), DER, CURRAT
 c. Predictors: (Constant), DER, CURRAT, ROI
 d. Predictors: (Constant), DER, CURRAT, ROI, Pendapat Auditor
 e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

ANOVA^e

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.248	1	1.248	5.253	.025 ^a
	Residual	14.252	60	.238		
	Total	15.500	61			
2	Regression	2.937	2	1.469	6.897	.002 ^b
	Residual	12.563	59	.213		
	Total	15.500	61			
3	Regression	2.959	3	.986	4.562	.006 ^c
	Residual	12.541	58	.216		
	Total	15.500	61			
4	Regression	3.672	4	.918	4.424	.003 ^d
	Residual	11.828	57	.208		
	Total	15.500	61			

- a. Predictors: (Constant), DER
 b. Predictors: (Constant), DER, CURRAT
 c. Predictors: (Constant), DER, CURRAT, ROI
 d. Predictors: (Constant), DER, CURRAT, ROI, Pendapat Auditor
 e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	.665	.095		7.007	.000					
	DER	-8.85E-02	.039	-.284	-2.292	.025	-.284	-.284	-.284	1.000	1.000
2	(Constant)	.381	.135		2.817	.007					
	DER	-6.08E-02	.038	-.195	-1.606	.114	-.284	-.205	-.188	.933	1.072
	CURRAT	.142	.050	.342	2.817	.007	.392	.344	.330	.933	1.072
3	(Constant)	.382	.136		2.805	.007					
	DER	-5.89E-02	.039	-.189	-1.522	.133	-.284	-.196	-.180	.909	1.101
	CURRAT	.144	.051	.346	2.813	.007	.392	.347	.332	.922	1.085
	ROI	-8.67E-04	.003	-.038	-.318	.752	-.041	-.042	-.038	.970	1.031
4	(Constant)	.509	.150		3.394	.001					
	DER	-5.84E-02	.038	-.187	-1.541	.129	-.284	-.200	-.178	.909	1.101
	CURRAT	9.590E-02	.056	.231	1.700	.095	.392	.220	.197	.728	1.374
	ROI	-2.02E-05	.003	-.001	-.007	.994	-.041	-.001	-.001	.942	1.061
	Pendapat Auditor	-.321	.173	-.245	-1.853	.069	-.380	-.238	-.214	.763	1.310

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Excluded Variables^d

Model		Beta In	t	Sig.	Partial Correlation	Collinearity Statistics		
						Tolerance	VIF	Minimum Tolerance
1	CURRAT	.342 ^a	2.817	.007	.344	.933	1.072	.933
	ROI	-.002 ^a	-.018	.986	-.002	.981	1.019	.981
	Pendapat Auditor	-.345 ^a	-2.927	.005	-.356	.978	1.023	.978
2	ROI	-.038 ^b	-.318	.752	-.042	.970	1.031	.909
	Pendapat Auditor	-.246 ^b	-1.898	.063	-.242	.786	1.273	.749
3	Pendapat Auditor	-.245 ^c	-1.853	.069	-.238	.763	1.310	.728

- a. Predictors in the Model: (Constant), DER
 b. Predictors in the Model: (Constant), DER, CURRAT
 c. Predictors in the Model: (Constant), DER, CURRAT, ROI
 d. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Collinearity Diagnostics^e

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	DER	CURRAT	ROI	Pendapat Auditor
1	1	1.758	1.000	.12	.12			
	2	.242	2.694	.88	.88			
2	1	2.390	1.000	.03	.05	.04		
	2	.491	2.206	.00	.45	.30		
	3	.119	4.491	.97	.50	.66		
3	1	2.646	1.000	.02	.04	.03	.04	
	2	.747	1.882	.02	.01	.03	.94	
	3	.489	2.327	.00	.45	.28	.02	
	4	.118	4.731	.96	.50	.66	.00	
4	1	2.843	1.000	.02	.03	.02	.04	.02
	2	.938	1.741	.00	.00	.08	.02	.44
	3	.730	1.973	.01	.02	.00	.93	.04
	4	.396	2.678	.01	.61	.14	.00	.24
	5	9.293E-02	5.531	.96	.33	.76	.02	.25

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.10	.97	.50	.25	62
Residual	-.91	.86	4.48E-18	.44	62
Std. Predicted Value	-2.460	1.928	.000	1.000	62
Std. Residual	-1.993	1.877	.000	.967	62

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Ketepatan Waktu Pelaporan Keuangan	.50	.50	62
ROI	9.3844	22.1710	62
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DER	1.8615	1.6157	62
Pendapat Auditor	.18	.39	62

Correlations

		Ketepatan Waktu Pelaporan Keuangan	ROI	CURRAT	DER	Pendapat Auditor
Pearson Correlation	Ketepatan Waktu Pelaporan Keuangan	1.000	-.041	.392	-.284	-.380
	ROI	-.041	1.000	.066	.137	.122
	CURRAT	.392	.066	1.000	-.260	-.462
	DER	-.284	.137	-.260	1.000	.149
	Pendapat Auditor	-.380	.122	-.462	.149	1.000
Sig. (1-tailed)	Ketepatan Waktu Pelaporan Keuangan	.	.375	.001	.013	.001
	ROI	.375	.	.305	.143	.173
	CURRAT	.001	.305	.	.021	.000
	DER	.013	.143	.021	.	.124
	Pendapat Auditor	.001	.173	.000	.124	.
N	Ketepatan Waktu Pelaporan Keuangan	62	62	62	62	62
	ROI	62	62	62	62	62
	CURRAT	62	62	62	62	62
	DER	62	62	62	62	62
	Pendapat Auditor	62	62	62	62	62

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	ROI ^a	.	Enter
2	CURRAT ^a	.	Enter
3	DER ^a	.	Enter
4	Pendapat Auditor ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Model Summary^f

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.041 ^a	.002	-.015	.51	
2	.398 ^b	.159	.130	.47	
3	.437 ^c	.191	.149	.46	
4	.487 ^d	.237	.183	.46	.497

- a. Predictors: (Constant), ROI
- b. Predictors: (Constant), ROI, CURRAT
- c. Predictors: (Constant), ROI, CURRAT, DER
- d. Predictors: (Constant), ROI, CURRAT, DER, Pendapat Auditor
- e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

ANOVA^e

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.634E-02	1	2.634E-02	.102	.750 ^a
	Residual	15.474	60	.258		
	Total	15.500	61			
2	Regression	2.458	2	1.229	5.560	.006 ^b
	Residual	13.042	59	.221		
	Total	15.500	61			
3	Regression	2.959	3	.986	4.562	.006 ^c
	Residual	12.541	58	.216		
	Total	15.500	61			
4	Regression	3.672	4	.918	4.424	.003 ^d
	Residual	11.828	57	.208		
	Total	15.500	61			

- a. Predictors: (Constant), ROI
- b. Predictors: (Constant), ROI, CURRAT
- c. Predictors: (Constant), ROI, CURRAT, DER
- d. Predictors: (Constant), ROI, CURRAT, DER, Pendapat Auditor
- e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	.509	.070		7.256	.000					
	ROI	-9.37E-04	.003	-.041	-.320	.750	-.041	-.041	-.041	1.000	1.000
2	(Constant)	.244	.103		2.374	.021					
	ROI	-1.53E-03	.003	-.067	-.564	.575	-.041	-.073	-.067	.996	1.004
	CURRAT	.165	.050	.397	3.317	.002	.392	.396	.396	.996	1.004
3	(Constant)	.382	.136		2.805	.007					
	ROI	-8.67E-04	.003	-.038	-.318	.752	-.041	-.042	-.038	.970	1.031
	CURRAT	.144	.051	.346	2.813	.007	.392	.347	.332	.922	1.085
	DER	-5.89E-02	.039	-.189	-1.522	.133	-.284	-.196	-.180	.909	1.101
4	(Constant)	.509	.150		3.394	.001					
	ROI	-2.02E-05	.003	-.001	-.007	.994	-.041	-.001	-.001	.942	1.061
	CURRAT	9.590E-02	.056	.231	1.700	.095	.392	.220	.197	.728	1.374
	DER	-5.84E-02	.038	-.187	-1.541	.129	-.284	-.200	-.178	.909	1.101
	Pendapat Auditor	-.321	.173	-.245	-1.853	.069	-.380	-.238	-.214	.763	1.310

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Excluded Variables^d

Model		Beta In	t	Sig.	Partial Correlation	Collinearity Statistics		
						Tolerance	VIF	Minimum Tolerance
1	CURRAT	.397 ^a	3.317	.002	.396	.996	1.004	.996
	DER	-.283 ^a	-2.249	.028	-.281	.981	1.019	.981
	Pendapat Auditor	-.381 ^a	-3.137	.003	-.378	.985	1.015	.985
2	DER	-.189 ^b	-1.522	.133	-.196	.909	1.101	.909
	Pendapat Auditor	-.247 ^b	-1.842	.071	-.235	.763	1.310	.763
3	Pendapat Auditor	-.245 ^c	-1.853	.069	-.238	.763	1.310	.728

- a. Predictors in the Model: (Constant), ROI
 b. Predictors in the Model: (Constant), ROI, CURRAT
 c. Predictors in the Model: (Constant), ROI, CURRAT, DER
 d. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Collinearity Diagnostics^e

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	ROI	CURRAT	DER	Pendapat Auditor
1	1	1.392	1.000	.30	.30			
	2	.608	1.514	.70	.70			
2	1	2.066	1.000	.07	.08	.07		
	2	.741	1.670	.04	.91	.06		
	3	.193	3.273	.90	.01	.88		
3	1	2.646	1.000	.02	.04	.03	.04	
	2	.747	1.882	.02	.94	.03	.01	
	3	.489	2.327	.00	.02	.28	.45	
	4	.118	4.731	.96	.00	.66	.50	
4	1	2.843	1.000	.02	.04	.02	.03	.02
	2	.988	1.741	.00	.02	.08	.00	.44
	3	.730	1.973	.01	.93	.00	.02	.04
	4	.396	2.678	.01	.00	.14	.61	.24
	5	9.293E-02	5.531	.96	.02	.76	.33	.25

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.10	.97	.50	.25	62
Residual	-.91	.86	-3.58E-17	.44	62
Std. Predicted Value	-2.460	1.928	.000	1.000	62
Std. Residual	-1.993	1.877	.000	.967	62

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Ketepatan Waktu Pelaporan Keuangan	.50	.50	62
Pendapat Auditor	.18	.39	62
CURRAT	1.6368	1.2122	62
DER	1.8615	1.6157	62
ROI	9.3844	22.1710	62

Correlations

		Ketepatan Waktu Pelaporan Keuangan	Pendapat Auditor	CURRAT	DER	ROI
Pearson Correlation	Ketepatan Waktu Pelaporan Keuangan	1.000	-.380	.392	-.284	-.041
	Pendapat Auditor	-.380	1.000	-.462	.149	.122
	CURRAT	.392	-.462	1.000	-.260	.066
	DER	-.284	.149	-.260	1.000	.137
	ROI	-.041	.122	.066	.137	1.000
Sig. (1-tailed)	Ketepatan Waktu Pelaporan Keuangan	.	.001	.001	.013	.375
	Pendapat Auditor	.001	.	.000	.124	.173
	CURRAT	.001	.000	.	.021	.305
	DER	.013	.124	.021	.	.143
	ROI	.375	.173	.305	.143	.
N	Ketepatan Waktu Pelaporan Keuangan	62	62	62	62	62
	Pendapat Auditor	62	62	62	62	62
	CURRAT	62	62	62	62	62
	DER	62	62	62	62	62
	ROI	62	62	62	62	62

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pendapat Auditor ^a	.	Enter
2	CURRAT ^a	.	Enter
3	DER ^a	.	Enter
4	ROI ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Model Summary^f

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.380 ^a	.144	.130	.47	
2	.452 ^b	.204	.177	.46	
3	.487 ^c	.237	.197	.45	
4	.487 ^d	.237	.183	.46	.497

- a. Predictors: (Constant), Pendapat Auditor
- b. Predictors: (Constant), Pendapat Auditor, CURRAT
- c. Predictors: (Constant), Pendapat Auditor, CURRAT, DER
- d. Predictors: (Constant), Pendapat Auditor, CURRAT, DER, ROI
- e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

ANOVA^e

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.238	1	2.238	10.125	.002 ^a
	Residual	13.262	60	.221		
	Total	15.500	61			
2	Regression	3.166	2	1.583	7.571	.001 ^b
	Residual	12.334	59	.209		
	Total	15.500	61			
3	Regression	3.672	3	1.224	6.002	.001 ^c
	Residual	11.828	58	.204		
	Total	15.500	61			
4	Regression	3.672	4	.918	4.424	.003 ^d
	Residual	11.828	57	.208		
	Total	15.500	61			

- a. Predictors: (Constant), Pendapat Auditor
- b. Predictors: (Constant), Pendapat Auditor, CURRAT
- c. Predictors: (Constant), Pendapat Auditor, CURRAT, DER
- d. Predictors: (Constant), Pendapat Auditor, CURRAT, DER, ROI
- e. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Coefficients^g

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error				Beta	Zero-order	Partial	Part	Tolerance
1	(Constant)	.588	.066		8.935	.000					
	Pendapat Auditor	-.497	.156	-.380	-3.182	.002	-.380	-.380	-.380	1.000	1.000
2	(Constant)	.371	.121		3.055	.003					
	Pendapat Auditor	-.331	.171	-.253	-1.929	.059	-.380	-.244	-.224	.787	1.271
	CURRAT	.115	.054	.276	2.107	.039	.392	.264	.245	.787	1.271
3	(Constant)	.509	.149		3.427	.001					
	Pendapat Auditor	-.321	.169	-.246	-1.898	.063	-.380	-.242	-.218	.786	1.273
	CURRAT	9.583E-02	.055	.230	1.739	.087	.392	.223	.199	.749	1.334
	DER	-5.84E-02	.037	-.187	-1.575	.121	-.284	-.203	-.181	.932	1.074
4	(Constant)	.509	.150		3.394	.001					
	Pendapat Auditor	-.321	.173	-.245	-1.853	.069	-.380	-.238	-.214	.763	1.310
	CURRAT	9.590E-02	.056	.231	1.700	.095	.392	.220	.197	.728	1.374
	DER	-5.84E-02	.038	-.187	-1.541	.129	-.284	-.200	-.178	.909	1.101
	ROI	-2.02E-05	.003	-.001	-.007	.994	-.041	-.001	-.001	.942	1.061

- a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Excluded Variables^d

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics			
					Tolerance	VIF	Minimum Tolerance	
1	CURRAT	.276 ^a	2.107	.039	.264	.787	1.271	.787
	DER	-.232 ^a	-1.968	.054	-.248	.978	1.023	.978
	ROI	.005 ^a	.042	.967	.005	.985	1.015	.985
2	DER	-.187 ^b	-1.575	.121	-.203	.932	1.074	.749
	ROI	-.030 ^b	-.250	.804	-.033	.966	1.035	.763
3	ROI	-.001 ^c	-.007	.994	-.001	.942	1.061	.728

a. Predictors in the Model: (Constant), Pendapat Auditor

b. Predictors in the Model: (Constant), Pendapat Auditor, CURRAT

c. Predictors in the Model: (Constant), Pendapat Auditor, CURRAT, DER

d. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Pendapat Auditor	CURRAT	DER	ROI
1	1	1.421	1.000	.29	.29			
	2	.579	1.567	.71	.71			
2	1	1.949	1.000	.06	.04	.05		
	2	.925	1.451	.00	.55	.06		
	3	.126	3.936	.94	.41	.88		
3	1	2.576	1.000	.02	.03	.03	.04	
	2	.933	1.662	.00	.49	.08	.00	
	3	.397	2.548	.01	.24	.14	.63	
	4	9.434E-02	5.225	.97	.24	.76	.32	
4	1	2.843	1.000	.02	.02	.02	.03	.04
	2	.938	1.741	.00	.44	.08	.00	.02
	3	.730	1.973	.01	.04	.00	.02	.93
	4	.396	2.678	.01	.24	.14	.61	.00
	5	9.293E-02	5.531	.96	.25	.76	.33	.02

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.10	.97	.50	.25	62
Residual	-.91	.86	-3.85E-17	.44	62
Std. Predicted Value	-2.460	1.928	.000	1.000	62
Std. Residual	-1.993	1.877	.000	.967	62

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Ketepatan Waktu Pelaporan Keuangan	.50	.50	62
CURRAT	1.5963	1.2157	62
DER	1.8579	1.6176	62
ROI	10.1082	22.2618	62
Pendapat Auditor	.19	.40	62

Correlations

	Ketepatan Waktu Pelaporan Keuangan	CURRAT	DER	ROI	Pendapat Auditor
Pearson Correlation					
Ketepatan Waktu Pelaporan Keuangan	1.000	.358	-.286	-.008	-.327
CURRAT	.358	1.000	-.241	.059	-.476
DER	-.286	-.241	1.000	.119	.121
ROI	-.008	.059	.119	1.000	.148
Pendapat Auditor	-.327	-.476	.121	.148	1.000
Sig. (1-tailed)					
Ketepatan Waktu Pelaporan Keuangan	.	.002	.012	.475	.005
CURRAT	.002	.	.030	.325	.000
DER	.012	.030	.	.178	.175
ROI	.475	.325	.178	.	.125
Pendapat Auditor	.005	.000	.175	.125	.
N					
Ketepatan Waktu Pelaporan Keuangan	62	62	62	62	62
CURRAT	62	62	62	62	62
DER	62	62	62	62	62
ROI	62	62	62	62	62
Pendapat Auditor	62	62	62	62	62

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pendapat Auditor, DER, ROI, CURRAT ^a		Enter

a. All requested variables entered.

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.450 ^a	.203	.147	.47	.450

a. Predictors: (Constant), Pendapat Auditor, DER, ROI, CURRAT

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.140	4	.785	3.621	.011 ^a
	Residual	12.360	57	.217		
	Total	15.500	61			

a. Predictors: (Constant), Pendapat Auditor, DER, ROI, CURRAT

b. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error				Beta	Zero-order	Partial	Part	Tolerance
1	(Constant)	.532	.153		3.486	.001					
	CURRAT	8.484E-02	.058	.205	1.465	.148	.358	.190	.173	.717	1.394
	DER	-6.72E-02	.038	-.215	-1.751	.085	-.286	-.226	-.207	.924	1.082
	ROI	8.227E-04	.003	.036	.298	.767	-.008	.039	.035	.938	1.066
	Pendapat Auditor	-.264	.174	-.209	-1.520	.134	-.327	-.197	-.180	.742	1.347

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	CURRAT	DER	ROI	Pendapat Auditor
1	1	2.868	1.000	.02	.02	.03	.04	.02
	2	.937	1.750	.00	.08	.00	.03	.41
	3	.702	2.021	.01	.00	.04	.91	.06
	4	.400	2.678	.01	.14	.61	.01	.23
	5	9.386E-02	5.528	.96	.76	.32	.02	.29

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Residuals Statistics^a

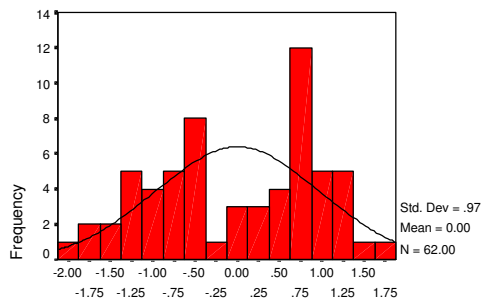
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-8.04E-02	.95	.50	.23	62
Std. Predicted Value	-2.558	1.998	.000	1.000	62
Standard Error of Predicted Value	6.90E-02	.27	.12	4.60E-02	62
Adjusted Predicted Value	-9.80E-02	1.20	.51	.24	62
Residual	-.89	.78	-6.18E-17	.45	62
Std. Residual	-1.906	1.670	.000	.967	62
Stud. Residual	-2.088	1.755	-.007	1.012	62
Deleted Residual	-1.20	.86	-7.45E-03	.50	62
Stud. Deleted Residual	-2.153	1.789	-.009	1.020	62
Mahal. Distance	.357	20.092	3.935	4.045	62
Cook's Distance	.000	.460	.022	.060	62
Centered Leverage Value	.006	.329	.065	.066	62

a. Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

Charts

Histogram

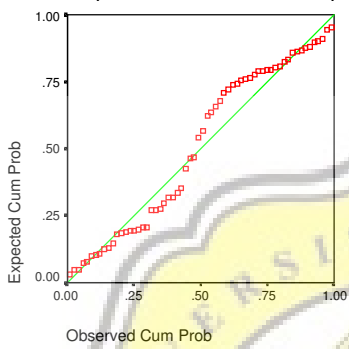
Dependent Variable: Ketepatan Waktu Pelaporan Keuangan



Regression Standardized Residual

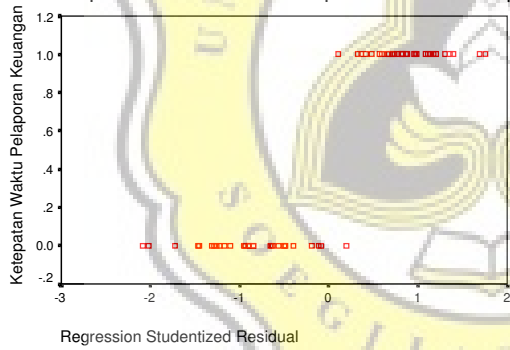
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Ketepatan Waktu Pelaporan Keuangan

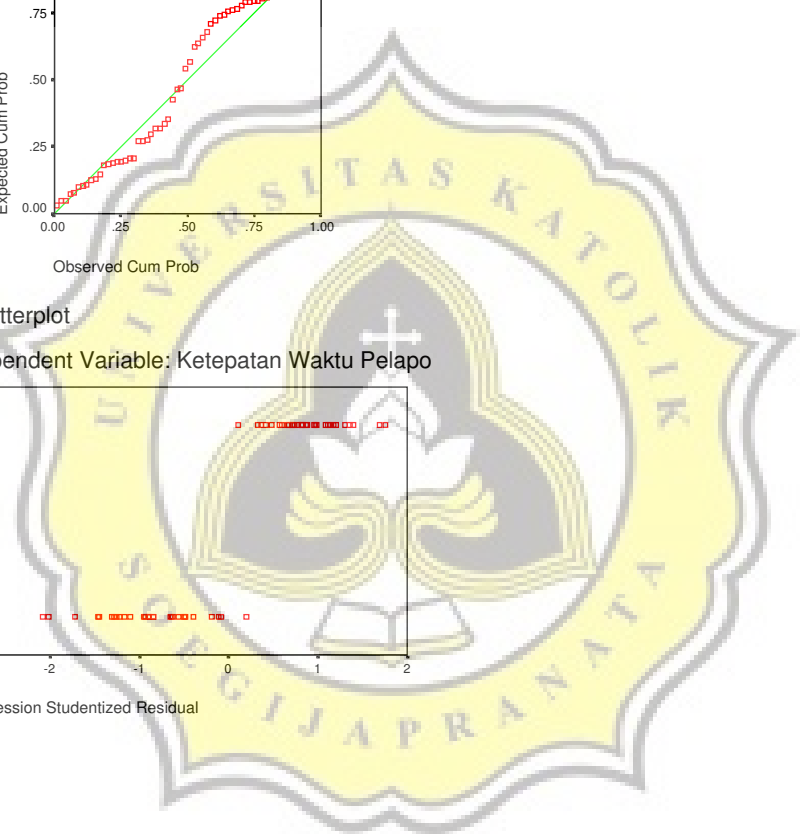


Scatterplot

Dependent Variable: Ketepatan Waktu Pelaporan Keuangan



Regression Studentized Residual



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	1.502133E-09
	Std. Deviation	.4501299
Most Extreme Differences	Absolute	.136
	Positive	.107
	Negative	-.136
Kolmogorov-Smirnov Z		1.069
Asymp. Sig. (2-tailed)		.203

a. Test distribution is Normal.

b. Calculated from data.



Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	62	100.0
	Missing Cases	0	.0
	Total	62	100.0
Unselected Cases		0	.0
Total		62	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
0	0
1	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log Likelihood	Coefficients
		Constant
Step 0 1	85.950	.000

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 85.950
 c. Estimation terminated at iteration number 1 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed		Predicted		Percentage Correct
		Ketepatan Waktu Pelaporan Keuangan		
		0	1	
Step 0	Ketepatan Waktu	0	31	.0
	Pelaporan Keuangan	0	31	100.0
Overall Percentage				50.0

- a. Constant is included in the model.
 b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	.000	.254	.000	1	1.000	1.000

Variables not in the Equation

Step	Variables	Score	df	Sig.
0	CURRAT	7.938	1	.005
	DER	5.057	1	.025
	ROI	.004	1	.948
	PA	6.613	1	.010
Overall Statistics		12.561	4	.014

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients				
		Constant	CURRAT	DER	ROI	PA
Step 1	72.449	.129	.339	-.269	.003	-1.056
1 2	72.049	.155	.403	-.325	.004	-1.319
3	72.046	.158	.407	-.330	.004	-1.351

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 85.950

d. Estimation terminated at iteration number 3 because log-likelihood decreased by less than .010 percent.

Omnibus Tests of Model Coefficients

Step 1	Step	Chi-square	df	Sig.
	Step	13.904	4	.008
	Block	13.904	4	.008
	Model	13.904	4	.008

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	72.046	.201	.268

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7.920	8	.441

Contingency Table for Hosmer and Lemeshow Test

		Ketepatan Waktu Pelaporan Keuangan = 0		Ketepatan Waktu Pelaporan Keuangan = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	6	5.316	0	.684	6
	2	4	4.744	2	1.256	6
	3	5	4.065	1	1.935	6
	4	4	3.674	2	2.326	6
	5	2	3.248	4	2.752	6
	6	3	2.685	3	3.315	6
	7	2	2.281	4	3.719	6
	8	2	1.978	4	4.022	6
	9	0	1.652	6	4.348	6
	10	3	1.356	5	6.644	8

Classification Table^a

Observed	Ketepatan Waktu Pelaporan Keuangan	Predicted		Percentage Correct
		0	1	
Step 1	Ketepatan Waktu Pelaporan Keuangan	0	1	
		21	10	67.7
		9	22	71.0
	Overall Percentage			69.4

a. The cut value is .500

Variables in the Equation

Step		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	CURRAT	.407	.295	1.911	1	.167	1.503
	DER	-.330	.192	2.959	1	.085	.719
	ROI	.004	.014	.065	1	.799	1.004
	PA	-1.351	.940	2.067	1	.151	.259
	Constant	.158	.711	.049	1	.824	1.171

a. Variable(s) entered on step 1: CURRAT, DER, ROI, PA.

Correlation Matrix

Step		Constant	CURRAT	DER	ROI	PA
Step 1	Constant	1.000	-.749	-.576	-.007	-.449
	CURRAT	-.749	1.000	.135	-.157	.421
	DER	-.576	.135	1.000	-.080	.084
	ROI	-.007	-.157	-.080	1.000	-.196
	PA	-.449	.421	.084	-.196	1.000

