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## Lampiran 1

## Daftar Nama Perusahaan

No	Kode	Nama
1	KPIG	PT.MNC Land Tbk
2	MAPB	PT. MAP Boga Adiperkasa Tbk
3	NATO	PT. Surya Permata Andalan Tbk
4	FAST	PT. Fast Food Indonesia Tbk
5	SHID	PT. Hotel Sahid Jaya International Tbk
6	JSPT	PT. Jakarta Setiabudi International Tbk
7	PJAA	PT. Pembangunan Jaya Ancol Tbk
8	PZZA	PT. Sarimelati Kencana Tbk
9	JIHD	PT. Jakarta International Hotel & Development Tbk
10	PANR	PT. Panorama Sentrawisata Tbk
11	ARTA	PT. Artavhest Tbk
12	IKAI	PT. Intikeramik Alamsari Industri Tbk
13	CLAY	PT. Citra Putra Realty Tbk

14	EAST	PT. Eastparc Hotel Tbk
15	PSKT	PT. Red Planet Indonesia Tbk
16	BAYU	PT. Bayu Buana Tbk
17	FITT	PT Hotel Fitra International Tbk
18	PTSP	PT Pioneerindo Gourmet Internatioanal Tbk
19	AKKU	PT. Anugerah Kagum Karya Utama Tbk
20	NASA	PT. Andalan Perkasa Abadi Tbk
21	HRME	PT. Menteng Heritage Realty Tbk
22	PUDP	PT. Pudjiadi Prestige Tbk
23	ESTA	PT. Esta Multi Usaha Tbk
24	PDES	PT. Destinasi Tirta Nusantara Tbk
25	DFAM	PT. Dafam Property Indonesia Tbk
26	PGLI	PT. Pembangunan Graha Lestari Indonesia Tbk
27	PGJO	PT Tourindo Guide Indonesia Tbk
28	JGLE	PT. Graha Andrasentra Propertindo Tbk

29	MAMI	PT. Mas Murni Indonesia Tbk
30	SOTS	PT. Satria Mega Kencana Tbk

## Lampiran

NO	Perusahaan	Tahun	Y	X1			X2		X3	Total Aset
				Audit Delay	Auditor Switching	Audit Tenure	Ukuran Perusahaan			
1	PT. MNC Land Tbk	2019		79	0	1	30,98	Rp	28.574.866.571.647	
		2020		130	0	2	31,01	Rp	29.427.611.990.774	
		2021		101	0	3	31,06	Rp	30.912.009.095.198	
2	PT. Fast Food Indonesia Tbk	2019		139	0	1	21,95	Rp	3.404.685.424	
		2020		173	0	2	22,04	Rp	3.726.999.660	
		2021		119	0	3	21,99	Rp	3.556.990.445	
3	PT. Map Boga Adiperkasa Tbk	2019		85	0	1	21,45	Rp	2.067.287.000	
		2020		89	0	2	21,62	Rp	2.441.888.000	
		2021		88	0	3	21,53	Rp	2.241.377.000	
4	PT. Surya Permata Andalan Tbk	2019		147	0	1	27,42	Rp	811.463.616.498	
		2020		141	0	2	27,42	Rp	808.770.530.038	
		2021		117	1	1	27,41	Rp	804.367.332.407	
5	PT. Hotel Sahid Jaya International Tbk	2019		96	0	1	28,02	Rp	1.475.456.182.789	
		2020		144	0	2	27,98	Rp	1.422.052.394.101	
		2021		108	0	3	27,93	Rp	1.344.549.041.177	
6	PT. Jakarta Setiabudi International Tbk	2019		149	0	1	22,44	Rp	5.591.218.715	
		2020		151	0	2	22,47	Rp	5.751.634.560	
		2021		118	1	1	22,46	Rp	5.682.538.723	
7	PT. Pembangunan Jaya Ancol Tbk	2019		90	0	1	29,04	Rp	4.095.914.945.148	
		2020		151	0	2	29,03	Rp	4.042.618.820.057	
		2021		53	0	3	29,12	Rp	4.424.075.000.000	
8	PT. Sarimelati Kencana Tbk	2019		90	0	1	28,38	Rp	2.109.171.909.038	
		2020		124	0	2	28,43	Rp	2.231.266.338.455	
		2021		60	1	1	28,43	Rp	2.215.645.141.812	
9	PT. Jakarta International Hotels & Development Tbk	2019		137	0	1	22,63	Rp	6.719.372.766	
		2020		137	0	2	22,63	Rp	6.609.371.028	
		2021		115	0	3	22,61	Rp	6.609.371.028	
10	PT. Panorama Sentrawisata Tbk	2019		89	0	1	21,49	Rp	2.147.806.690	
		2020		147	0	2	21,29	Rp	1.766.974.297	
		2021		116	0	3	21,11	Rp	1.466.078.825	
11	PT. Arthavest Tbk	2019		85	0	1	26,81	Rp	439.070.378.556	
		2020		137	0	2	26,70	Rp	394.280.340.197	
		2021		155	0	3	26,67	Rp	382.348.998.125	
12	PT. Intikeramik Alamsari Industri Tbk	2019		120	0	1	21,03	Rp	1.357.533.090	
		2020		147	0	2	20,97	Rp	1.285.201.213	
		2021		112	1	1	20,94	Rp	1.243.123.975	
13	PT. Citra Putra Realty Tbk	2019		76	0	1	27,23	Rp	668.861.591.668	
		2020		482	0	2	27,15	Rp	621.035.510.843	
		2021		117	0	3	27,13	Rp	604.675.696.445	
14	PT. Eastparc Hotel Tbk	2019		52	0	1	26,45	Rp	306.784.059.331	
		2020		60	0	2	26,29	Rp	262.828.434.043	
		2021		38	1	1	26,28	Rp	259.692.979.111	
15	PT.Red Planet Indonesia Tbk	2019		65	0	1	26,86	Rp	464.450.146.032	
		2020		82	0	2	26,80	Rp	436.430.544.368	
		2021		81	0	3	26,77	Rp	424.363.081.426	
16	PT. Bayu Buana Tbk	2019		90	0	1	27,43	Rp	815.195.083.632	
		2020		105	0	2	27,26	Rp	692.609.391.235	
		2021		91	0	3	27,32	Rp	735.109.129.569	
17	PT. Hotel Fitra International Tbk	2019		59	0	1	24,83	Rp	60.838.689.252	
		2020		113	0	2	24,84	Rp	61.585.045.937	
		2021		84	1	1	24,92	Rp	66.565.654.172	
18	PT. Pioneerindo Gourmet International Tbk	2019		90	0	1	19,68	Rp	352.511.272	
		2020		119	0	2	19,76	Rp	380.488.760	
		2021		90	0	3	19,59	Rp	323.191.361	
19	PT. Anugerah Kagum Karya Utama Tbk	2019		89	0	1	27,25	Rp	679.873.364.537	
		2020		176	0	2	27,25	Rp	680.096.406.237	
		2021		133	0	3	27,26	Rp	693.031.738.617	
20	PT. Andalan Perkasa Abadi Tbk	2019		111	0	1	27,76	Rp	1.143.270.654.349	
		2020		148	0	2	27,76	Rp	1.135.507.968.087	
		2021		117	1	1	27,76	Rp	1.133.852.216.949	
21	PT. Menteng Heritage Realty Tbk	2019		113	0	1	27,57	Rp	937.640.443.842	
		2020		52	0	2	27,56	Rp	931.636.923.955	
		2021		115	0	3	27,55	Rp	925.601.054.099	
22	PT. Pudiadi Prestige Tbk	2019		151	0	1	27,01	Rp	539.915.871.769	
		2020		120	0	2	26,98	Rp	521.632.597.211	
		2021		65	1	1	26,92	Rp	492.003.943.529	
23	PT. Esta Multi Usaha Tbk	2019		125	0	1	24,68	Rp	52.239.377.000	
		2020		73	0	2	25,03	Rp	74.190.327.576	
		2021		83	0	3	25,14	Rp	82.742.179.236	
24	PT. Destinasi Tirta Nusantara Tbk	2019		86	0	1	26,84	Rp	451.206.902.576	
		2020		145	0	2	26,55	Rp	339.433.285.788	
		2021		116	0	3	26,38	Rp	287.195.274.628	
25	PT. Dafam Property Indonesia Tbk	2019		110	0	1	26,53	Rp	333.490.061.853	
		2020		110	0	2	26,45	Rp	308.397.099.735	
		2021		110	0	3	26,33	Rp	271.988.568.417	
26	PT. Pembangunan Graha Lestari Indonesia Tbk	2019		124	0	1	25,23	Rp	90.208.368.243	
		2020		148	0	2	25,19	Rp	86.661.244.360	
		2021		115	1	1	25,33	Rp	100.491.539.919	
27	PT. Tourindo Guide Indonesia	2019		147	0	1	22,83	Rp	8.191.815.971	
		2020		117	0	2	23,16	Rp	11.430.148.472	
		2021		77	0	3	23,82	Rp	22.089.376.564	
28	PT. Graha Andrasentra Propertindo Tbk	2019		328	0	1	21,95	Rp	3.408.062.000	
		2020		145	0	2	21,92	Rp	3.320.852.000	
		2021		115	1	1	21,84	Rp	3.050.135.000	
29	PT. Mas Murni Indonesia Tbk	2019		217	0	1	28,20	Rp	1.761.230.920.632	
		2020		372	0	2	28,21	Rp	1.785.791.829.567	
		2021		372	1	1	28,21	Rp	1.776.470.544.797	
30	PT. Satria Mega Kencana Tbk	2019		65	0	1	26,79	Rp	432.375.996.854	
		2020		141	0	2	26,76	Rp	417.897.918.156	
		2021		150	1	1	26,75	Rp	412.891.245.744	

## Lampiran

### Hasil statistik deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Switching	83	0	1	,10	,297
Audit Tenure	83	1	3	1,77	,786
Ukuran Perusahaan	83	20	31	25,55	2,828
Audit Delay	83	38	217	110,60	33,186
Valid N (listwise)	83				

### Hasil uji normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		83
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	32,14847658
Most Extreme Differences	Absolute	,068
	Positive	,067
	Negative	-,068
Test Statistic		,068
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Hasil uji multikolinearitas

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Auditor Switching	,896	1,116
	Audit Tenure	,895	1,117
	Ukuran Perusahaan	,999	1,001

a. Dependent Variable: Audit Delay

Hasil uji heterokedastisitas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,949	19,623		,813	,419
	Auditor Switching	-4,003	7,354	-,063	-,544	,588
	Audit Tenure	-4,271	2,779	-,179	-1,537	,128
	Ukuran Perusahaan	,703	,731	,106	,961	,340

a. Dependent Variable: ABS\_RES

Hasil uji autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,248 <sup>a</sup>	,062	,026	32,753	1,699

a. Predictors: (Constant), Ukuran Perusahaan, Auditor Switching, Audit Tenure

b. Dependent Variable: Audit Delay

## Hasil uji linear berganda

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	148,505	34,338		4,325	,000
	Auditor Switching	-23,380	12,869	-,209	-1,817	,073
	Audit Tenure	,606	4,863	,014	,125	,901
	Ukuran Perusahaan	-1,437	1,280	-,122	-1,123	,265

a. Dependent Variable: Audit Delay

## Hasil uji R<sup>2</sup>

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,248 <sup>a</sup>	,062	,026	32,753

a. Predictors: (Constant), Ukuran Perusahaan, Auditor Switching, Audit Tenure

## Hasil uji f

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5558,867	3	1852,956	1,727	,168 <sup>b</sup>
	Residual	84749,013	79	1072,772		
	Total	90307,880	82			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Ukuran Perusahaan, Auditor Switching, Audit Tenure

Tabel F

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

Hasil uji t

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	148,505	34,338		4,325	,000
	Auditor Switching	-23,380	12,869	-,209	-1,817	,073
	Audit Tenure	,606	4,863	,014	,125	,901
	Ukuran Perusahaan	-1,437	1,280	-,122	-1,123	,265

a. Dependent Variable: Audit Delay

t Tabel

73	0.67787	1.29326	1.66600	1.99300
74	0.67782	1.29310	1.66571	1.99254
75	0.67778	1.29294	1.66543	1.99210
76	0.67773	1.29279	1.66515	1.99167
77	0.67769	1.29264	1.66488	1.99125
78	0.67765	1.29250	1.66462	1.99085
79	0.67761	1.29236	1.66437	1.99045
80	0.67757	1.29222	1.66412	1.99006



PENGARUH AUDITOR SWITCHING, AUDIT TENURE, UKURAN  
PERUSAHAAN TERHADAP AUDIT DELAY

ACC sebagai kompose  
24/7/2023

*[Signature]*  
Lulus Pan.



DISUSUN OLEH:

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NPM: 41183403160074

PROGRAM STUDI: AKUNTANSI  
FAKULTAS EKONOMI

UNIVERSITAS ISLAM "45" BEKASI

2023

## Lampiran 5

### Daftar Riwayat Hidup

Nama : Suryo Adhi Nurcahyo  
TTL : Bekasi, 19 Mei 1999  
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Email : adhisuryo92@gmail.com  
No. HP : 081282726189

### Riwayat Pendidikan

No	Jenjang	Nama	Tempat	Tahun
1	SD	SDN 04 Bekasi	Bekasi	2004-2010
2	SMP	SMPN 04 Bekasi	Bekasi	2010-2013
3	SMA	SMAN 12 Bekasi	Bekasi	2013-2016
4	Perguruan Tinggi	Universitas Islam 45 Bekasi	Bekasi	2016-2023