

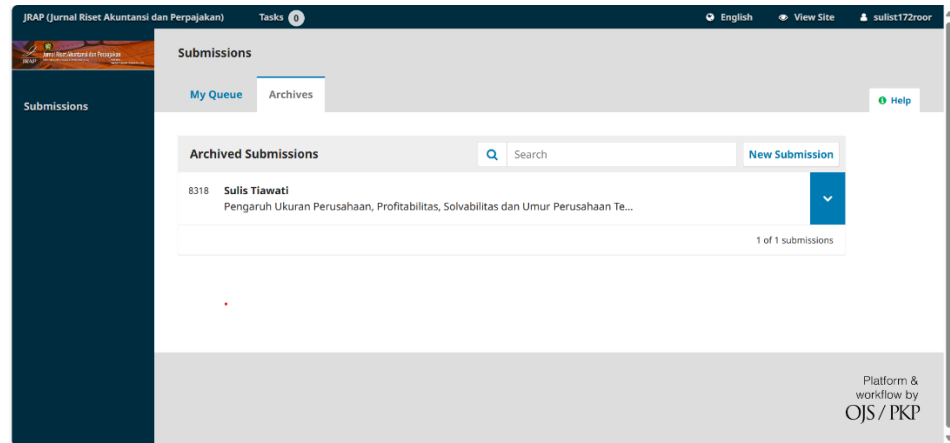
LAMPIRAN-LAMPIRAN



The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central yellow sunburst with Arabic calligraphy. A green wreath with white flowers encircles the sunburst. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top inner edge, and "PONOROGO" is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the shield.

Lampiran 1 Karya Ilmiah & Bukti Cek Plagiasi

A. KARYA ILMIAH



B. BUKTI CEK PLAGIASI



UNIVERSITAS MUHAMMADIYAH PONOROGO
LEMBAGA LAYANAN PERPUSTAKAAN
Jalan Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia
Telp. (0352) 481124, Fax (0352) 461796, e-mail : lib@umpo.ac.id
website : www.library.umpo.ac.id
TERAKREDITASI A
(SK Nomor 000137/ LAP.PT/ III.2020)
NPP. 3502102D2014337

SURAT KETERANGAN HASIL SIMILARITY CHECK KARYA ILMIAH MAHASISWA UNIVERSITAS MUHAMMADIYAH PONOROGO

Dengan ini kami nyatakan bahwa karya ilmiah ilmiah dengan rincian sebagai berikut :

Nama : Sulis Tiawati
NIM : 20441790
Judul : PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, SOLVABILITAS, DAN UMUR PERUSAHAAN TERHADAP AUDIT DELAY PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2023
Fakultas / Prodi : S1 Akuntansi

Dosen pembimbing :

1. Dra. Khusnatul Zulfa W, MM., Ak., CA
2. Iin Wijayanti, SE., M.Ak

Telah dilakukan check plagiasi berupa **Skripsi** di Lembaga Layanan Perpustakaan Universitas Muhammadiyah Ponorogo dengan prosentase kesamaan sebesar **22 %**

Demikian surat keterangan dibuat untuk digunakan sebagaimana mestinya.

Ponorogo, 31/01/2025
Kepala Lembaga Layanan Perpustakaan



Ayu Wulansari, S.Kom, M.A
NIK. 19760811 201111 21

NB: Dosen pembimbing dimohon untuk melakukan verifikasi ulang terhadap kelengkapan dan keaslian karya beserta hasil cek Turnitin yang telah dilakukan

The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with Arabic calligraphy, flanked by a yellow wheat stalk on the left and a green floral wreath on the right. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top curve, and "PONOROGO" is written along the bottom curve. Two white stars are positioned on the lower left and right sides of the shield.

Lampiran 2 Populasi Penelitian & Pengambilan Sampel

POPULASI DAN DAFTAR IPO PENELITIAN
PERUSAHAAN MANUFAKTUR SUB SEKTOR MAKANAN DAN
MINUMAN YANG TERDAFTAR DI BEI TAHUN 2019-2023

No.	Kode	Nama	Tanggal IPO
1	ADES	PT. Aksara Wira Internasional Tbk.	02 Mei 1994
2	AISA	PT. FKS Food Sejahtera Tbk.	11 Juni 1997
3	ALTO	PT. Tri Banyan Tirta Tbk.	10 Juli 2012
4	BUDI	PT. Budi Starch & Sweetener Tbk.	08 Mei 1995
5	BTEK	PT. Bumi Teknokultura Unggul Tbk.	04 Mei 2004
6	CAMP	PT. Campina Ice Cream Industri Tbk.	19 Desember 2017
7	CEKA	PT. Wilmar Cahaya Indonesia Tbk.	09 Juli 1996
8	CLEO	PT. Sariguna Primatirta Tbk.	05 Mei 2017
9	CMRY	PT. Cisarua Mountain Dairy Tbk.	06 Desember 2021
10	COCO	PT. Wahana Interfood Nusantara Tbk.	20 Maret 2019
11	CRAB	PT. Toba Surimi Industries Tbk.	10 Agustus 2022
12	DLTA	PT. Delta Djakarta Tbk.	12 Februari 1984
13	DMND	PT. Diamond Food Indonesia Tbk.	22 Januari 2020
14	ENZO	PT. Morenzo Abadi Perkasa Tbk.	14 September 2020
15	FOOD	PT. Sentra Food Indonesia Tbk.	08 Januari 2019
16	GOOD	PT. Garuda Food Putra Putri Jaya Tbk.	10 Oktober 2018
17	HOKI	PT. Buyung Poetra Sembada Tbk.	22 Juni 2017
18	IBOS	PT. Indo Boga Sukses Tbk.	25 April 2022
19	ICBP	PT. Indofood CBP Sukses Makmur Tbk.	07 Oktober 2010
20	IIKP	PT. Inti Agri Resources Tbk.	14 Oktober 2002
21	IKAN	PT. Era Mandiri Cemerlang Tbk.	12 Februari 2020
22	INDF	PT. Indofood Sukses Makmur Tbk.	14 Juli 1994
23	IPPE	PT. Indo Pureco Pratama Tbk.	09 Desember 2021
24	KEJU	PT. Mulia Boga Raya Tbk.	25 November 2019
25	MGNA	PT. Magna Investama Mandiri Tbk.	07 Juli 2014
26	MLBI	PT. Multi Bintang Indonesia Tbk.	17 Januari 1994
27	MYOR	PT. Mayora Indah Tbk.	04 Juli 1990
28	NASI	PT. Wahana Inti Makmur Tbk.	13 Desember 2021
29	PANI	PT. Pantai Indah Kapuk Dua Tbk.	18 September 2018
30	PCAR	PT. Prima Cakrawala Abadi Tbk.	29 Desember 2017
31	PMMP	PT. Panca Mitra Mulitperdana Tbk.	18 Desember 2020

32	PSDN	PT. Prasadha Aneka Niaga Tbk.	18 Oktober 1994
33	PSGO	PT. Palma Serasih Tbk.	25 November 2019
34	ROTI	PT. Nippon Indosari Corpindo Tbk.	28 Juni 2010
35	SKBM	PT. Sekar Bumi Tbk.	05 Januari 1993
36	SKLT	PT. Sekar Laut Tbk.	08 September 1993
37	STTP	PT. Siantar Top Tbk.	16 Desember 1996
38	TAYS	PT. Jasa Swarasa Agung Tbk.	06 Desember 2021
39	TBLA	PT. Tunas Baru Lampung Tbk.	14 Februari 2000
40	TRGU	PT. Cerestar Indonesia Tbk.	08 Juli 2022
41	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk.	02 Juli 1990
42	WMPP	PT. Widodo Makmur Perkasa Tbk.	06 Desember 2021
43	WMUU	PT. Widodo Makmur Unggas Tbk	02 Februari 2021

Sumber : Data diolah peneliti, 2025



SAMPEL PENELITIAN (PURPOSIVE SAMPLING)
PERUSAHAAN MANUFAKTUR SUB SEKTOR MAKANAN DAN
MINUMAN YANG TERDAFTAR DI BEI TAHUN 2019-2023

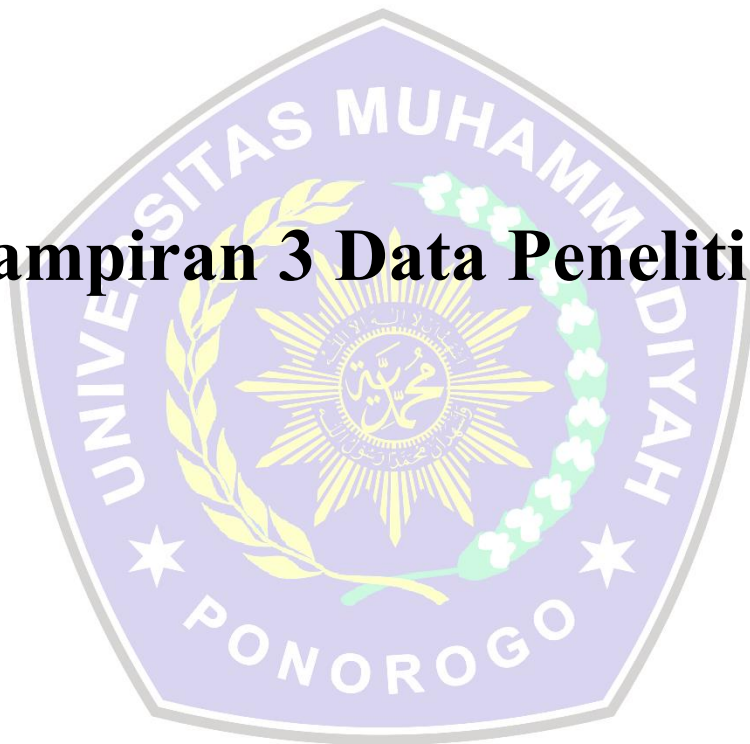
No.	KODE	Kriteria 2				
		Perusahaan yang tidak melaporkan laporan keuangan tahunan di Bursa Efek Indonesia pada tahun 2019-2023				
		2019	2020	2021	2022	2023
1	ADES	√	√	√	√	√
2	AISA	√	√	√	√	√
3	ALTO	√	√	√	√	√
4	BUDI	√	√	√	√	√
5	BTEK	√	√	√	√	√
6	CAMP	√	√	√	√	√
7	CEKA	√	√	√	√	√
8	CLEO	√	√	√	√	√
9	CMRY	×	×	√	√	√
10	COCO	√	√	√	√	√
11	CRAB	×	×	×	√	√
12	DLTA	√	√	√	√	√
13	DMND	√	√	√	√	√
14	ENZO	×	√	√	√	√
15	FOOD	√	√	√	√	√
16	GOOD	√	√	√	√	√
17	HOKI	√	√	√	√	√
18	IBOS	×	×	×	√	√
19	ICBP	√	√	√	√	√
20	IIKP	√	√	√	√	√
21	IKAN	√	√	√	√	√
22	INDF	√	√	√	√	√
23	IPPE	×	×	√	√	√
24	KEJU	√	√	√	√	√
25	MGNA	√	√	×	√	√
26	MLBI	√	√	√	√	√
27	MYOR	√	√	√	√	√
28	NASI	×	×	√	√	√
29	PANI	√	√	√	×	√
30	PCAR	√	√	√	√	√
31	PMMP	×	√	√	√	√
32	PSDN	√	√	√	√	√
33	PSGO	√	√	√	√	√

34	ROTI	√	√	√	√	√
35	SKBM	√	√	√	√	√
36	SKLT	√	√	√	√	√
37	STTP	√	√	√	√	√
38	TAYS	×	×	√	√	√
39	TBLA	√	√	√	√	√
40	TRGU	×	×	×	√	√
41	ULTJ	√	√	√	√	√
42	WMPP	×	×	√	√	√
43	WMUU	×	√	√	√	√

Sumber : Data diolah peneliti, 2025



Lampiran 3 Data Penelitian



DATA PENELITIAN
UKURAN PERUSAHAAN

No.	Kode	Periode	Total Aktiva (A)	Ukuran
				Perusahaan
				$B = \ln(A)$
1	ADES	2019	Rp 822.375.000.000	27,44
		2020	Rp 958.791.000.000	27,59
		2021	Rp 1.304.108.000.000	27,90
		2022	Rp 1.645.582.000.000	28,13
		2023	Rp 2.085.182.000.000	28,37
2	AISA	2019	Rp 1.868.966.000.000	28,26
		2020	Rp 2.011.557.000.000	28,33
		2021	Rp 1.761.634.000.000	28,20
		2022	Rp 1.826.350.000.000	28,23
		2023	Rp 1.850.004.000.000	28,25
3	ALTO	2019	Rp 1.103.450.087.164	27,73
		2020	Rp 1.105.874.415.256	27,73
		2021	Rp 1.089.208.965.375	27,72
		2022	Rp 1.023.323.308.935	27,65
		2023	Rp 983.288.148.159	27,61
4	BUDI	2019	Rp 2.999.767.000.000	28,73
		2020	Rp 2.936.007.000.000	28,71
		2021	Rp 2.993.218.000.000	28,73
		2022	Rp 3.173.651.000.000	28,79
		2023	Rp 3.327.846.000.000	28,83
5	BTEK	2019	Rp 4.975.248.130.342	29,24
		2020	Rp 4.223.727.970.626	29,07
		2021	Rp 4.173.043.810.054	29,06
		2022	Rp 4.142.039.803.861	29,05
		2023	Rp 4.055.750.906.771	29,03
6	CAMP	2019	Rp 1.057.529.235.985	27,69
		2020	Rp 1.086.873.666.641	27,71
		2021	Rp 1.146.235.578.463	27,77
		2022	Rp 1.074.777.460.412	27,70
		2023	Rp 1.088.726.193.209	27,72
7	CEKA	2019	Rp 1.393.079.542.074	27,96
		2020	Rp 1.566.673.828.068	28,08
		2021	Rp 1.697.387.196.209	28,16
		2022	Rp 1.718.287.453.575	28,17
		2023	Rp 1.893.560.797.758	28,27

8	CLEO	2019	Rp 1.245.144.303.719	27,85
		2020	Rp 1.310.940.121.622	27,90
		2021	Rp 1.348.181.576.913	27,93
		2022	Rp 1.693.523.611.414	28,16
		2023	Rp 2.296.227.711.688	28,46
9	COCO	2019	Rp 250.442.587.742	26,25
		2020	Rp 263.754.414.443	26,30
		2021	Rp 370.684.311.428	26,64
		2022	Rp 485.054.412.584	26,91
		2023	Rp 528.959.733.486	26,99
10	DLTA	2019	Rp 1.425.983.722.000	27,99
		2020	Rp 1.225.580.913.000	27,83
		2021	Rp 1.308.722.065.000	27,90
		2022	Rp 1.307.186.367.000	27,90
		2023	Rp 1.208.050.010.000	27,82
11	DMND	2019	Rp 5.570.651.000.000	29,35
		2020	Rp 5.680.638.000.000	29,37
		2021	Rp 6.297.287.000.000	29,47
		2022	Rp 6.878.297.000.000	29,56
		2023	Rp 7.166.880.000.000	29,60
12	ENZO	2019	Rp 220.868.704.431	26,12
		2020	Rp 271.189.553.490	26,33
		2021	Rp 294.416.024.814	26,41
		2022	Rp 313.331.422.002	26,47
		2023	Rp 355.681.189.980	26,60
13	FOOD	2019	Rp 118.586.648.946	25,50
		2020	Rp 113.192.236.191	25,45
		2021	Rp 106.495.352.963	25,39
		2022	Rp 102.297.196.494	25,35
		2023	Rp 50.993.895.743	24,65
14	GOOD	2019	Rp 5.063.067.672.414	29,25
		2020	Rp 6.570.969.641.033	29,51
		2021	Rp 6.766.602.280.143	29,54
		2022	Rp 7.327.371.934.290	29,62
		2023	Rp 7.427.707.902.688	29,64
15	HOKI	2019	Rp 848.676.035.300	27,47
		2020	Rp 906.924.214.166	27,53
		2021	Rp 987.563.580.363	27,62
		2022	Rp 811.603.660.216	27,42
		2023	Rp 1.046.190.979.746	27,68
16	ICBP	2019	Rp 38.709.314.000.000	31,29

		2020	Rp 103.588.325.000.000	32,27
		2021	Rp 118.015.311.000.000	32,40
		2022	Rp 115.305.536.000.000	32,38
		2023	Rp 119.267.076.000.000	32,41
17	IIKP	2019	Rp 348.481.206.140	26,58
		2020	Rp 343.139.482.249	26,56
		2021	Rp 299.295.229.177	26,42
		2022	Rp 251.669.253.000	26,25
		2023	Rp 215.145.392.955	26,09
18	IKAN	2019	Rp 95.848.982.883	25,29
		2020	Rp 132.538.615.751	25,61
		2021	Rp 129.081.871.589	25,58
		2022	Rp 125.635.186.707	25,56
		2023	Rp 141.188.309.682	25,67
19	INDF	2019	Rp 96.198.559.000.000	32,20
		2020	Rp 163.136.516.000.000	32,73
		2021	Rp 179.271.840.000.000	32,82
		2022	Rp 180.433.300.000.000	32,83
		2023	Rp 186.587.957.000.000	32,86
20	KEJU	2019	Rp 666.313.386.673	27,23
		2020	Rp 674.806.910.037	27,24
		2021	Rp 767.726.284.113	27,37
		2022	Rp 860.100.358.989	27,48
		2023	Rp 828.378.354.007	27,44
21	MGNA	2019	Rp 88.838.496.383	25,21
		2020	Rp 6.805.984.418	22,64
		2021	Rp 139.772.224.977	25,66
		2022	Rp 136.631.700.935	25,64
		2023	Rp 137.036.160.581	25,64
22	MLBI	2019	Rp 2.896.950.000.000	28,69
		2020	Rp 2.907.425.000.000	28,70
		2021	Rp 2.922.017.000.000	28,70
		2022	Rp 3.374.502.000.000	28,85
		2023	Rp 3.407.442.000.000	28,86
23	MYOR	2019	Rp 19.037.918.806.473	30,58
		2020	Rp 19.777.500.514.550	30,62
		2021	Rp 19.917.653.265.528	30,62
		2022	Rp 22.276.160.695.411	30,73
		2023	Rp 23.870.404.962.472	30,80
24	PANI	2019	Rp 119.708.955.785	25,51
		2020	Rp 98.191.210.595	25,31

		2021	Rp 163.913.597.000	25,82
		2022	Rp 28.009.932.530.000	30,96
		2023	Rp 33.712.005.494.000	31,15
25	PCAR	2019	Rp 124.735.506.555	25,55
		2020	Rp 103.351.122.210	25,36
		2021	Rp 100.382.982.900	25,33
		2022	Rp 102.809.758.188	25,36
		2023	Rp 104.552.819.861	25,37
26	PSDN	2019	Rp 763.492.320.252	27,36
		2020	Rp 765.375.539.783	27,36
		2021	Rp 707.396.790.275	27,28
		2022	Rp 705.620.167.464	27,28
		2023	Rp 151.973.453.634	25,75
27	PSGO	2019	Rp 3.255.607.109.573	28,81
		2020	Rp 3.401.723.398.441	28,86
		2021	Rp 3.731.907.652.769	28,95
		2022	Rp 4.140.857.067.187	29,05
		2023	Rp 4.181.183.763.101	29,06
28	ROTI	2019	Rp 4.682.083.844.951	29,17
		2020	Rp 4.452.166.671.985	29,12
		2021	Rp 4.191.284.422.677	29,06
		2022	Rp 4.130.321.616.083	29,05
		2023	Rp 3.943.518.425.042	29,00
29	SKBM	2019	Rp 1.820.383.352.811	28,23
		2020	Rp 1.768.660.546.754	28,20
		2021	Rp 1.970.428.120.056	28,31
		2022	Rp 2.042.199.577.083	28,35
		2023	Rp 1.839.622.473.747	28,24
30	SKLT	2019	Rp 790.845.543.826	27,40
		2020	Rp 773.863.042.440	27,37
		2021	Rp 889.125.250.792	27,51
		2022	Rp 1.033.289.474.829	27,66
		2023	Rp 1.282.739.303.035	27,88
31	STTP	2019	Rp 2.881.563.083.954	28,69
		2020	Rp 3.448.995.059.882	28,87
		2021	Rp 3.919.243.683.748	29,00
		2022	Rp 4.590.737.849.889	29,16
		2023	Rp 5.482.234.635.262	29,33
32	TBLA	2019	Rp 17.363.003.000.000	30,49
		2020	Rp 19.431.293.000.000	30,60
		2021	Rp 21.084.017.000.000	30,68

		2022	Rp 23.673.644.000.000	30,80
		2023	Rp 25.883.325.000.000	30,88
33	ULTJ	2019	Rp 6.608.422.000.000	29,52
		2020	Rp 8.754.116.000.000	29,80
		2021	Rp 7.406.856.000.000	29,63
		2022	Rp 7.376.375.000.000	29,63
		2023	Rp 7.523.956.000.000	29,65

Sumber : IDX 2025, Data diolah



DATA PENELITIAN
PROFITABILITAS

No .	Kode	Periode	Laba Bersih (A)	Total Aktiva (B)	Profit.
					$C = A/B \times 100\%$
1	ADES	2019	Rp 83.885.000.000	Rp 822.375.000.000	10%
		2020	Rp 135.789.000.000	Rp 958.791.000.000	14%
		2021	Rp 265.758.000.000	Rp 1.304.108.000.000	20%
		2022	Rp 364.972.000.000	Rp 1.645.582.000.000	22%
		2023	Rp 395.798.000.000	Rp 2.085.182.000.000	19%
2	AISA	2019	Rp 1.134.776.000.000	Rp 1.868.966.000.000	61%
		2020	Rp 1.204.972.000.000	Rp 2.011.557.000.000	60%
		2021	Rp 8.771.000.000	Rp 1.761.634.000.000	0%
		2022	-Rp 62.359.000.000	Rp 1.826.350.000.000	-3%
		2023	Rp 18.796.000.000	Rp 1.850.004.000.000	1%
3	ALTO	2019	-Rp 7.383.289.239	Rp 1.103.450.087.164	-1%
		2020	-Rp 10.506.939.189	Rp 1.105.874.415.256	-1%
		2021	-Rp 8.932.197.718	Rp 1.089.208.965.375	-1%
		2022	-Rp 16.129.026.748	Rp 1.023.323.308.935	-2%
		2023	-Rp 25.917.765.585	Rp 983.288.148.159	-3%
4	BUDI	2019	Rp 64.021.000.000	Rp 2.999.767.000.000	2%
		2020	Rp 67.093.000.000	Rp 2.936.007.000.000	2%
		2021	Rp 91.723.000.000	Rp 2.993.218.000.000	3%
		2022	Rp 93.065.000.000	Rp 3.173.651.000.000	3%
		2023	Rp 102.542.000.000	Rp 3.327.846.000.000	3%
5	BTEK	2019	-Rp 83.843.800.594	Rp 4.975.248.130.342	-2%
		2020	-Rp 509.507.890.912	Rp 4.223.727.970.626	-12%
		2021	-Rp 106.511.989.326	Rp 4.173.043.810.054	-3%
		2022	-Rp 133.469.253.051	Rp 4.142.039.803.861	-3%
		2023	-Rp 114.047.785.478	Rp 4.055.750.906.771	-3%
6	CAMP	2019	Rp 76.758.829.457	Rp 1.057.529.235.985	7%
		2020	Rp 44.045.828.313	Rp 1.086.873.666.641	4%
		2021	Rp 99.278.807.290	Rp 1.146.235.578.463	9%
		2022	Rp 121.257.336.904	Rp 1.074.777.460.412	11%
		2023	Rp 127.426.464.539	Rp 1.088.726.193.209	12%
7	CEKA	2019	Rp 215.459.200.242	Rp 1.393.079.542.074	15%
		2020	Rp 181.812.593.992	Rp 1.566.673.828.068	12%
		2021	Rp 187.066.990.085	Rp 1.697.387.196.209	11%
		2022	Rp 220.704.543.072	Rp 1.718.287.453.575	13%
		2023	Rp 153.574.779.624	Rp 1.893.560.797.758	8%
8	CLEO	2019	Rp 130.756.461.708	Rp 1.245.144.303.719	11%

		2020	Rp 132.772.234.495	Rp 1.310.940.121.622	10%
		2021	Rp 180.711.667.020	Rp 1.348.181.576.913	13%
		2022	Rp 195.598.848.689	Rp 1.693.523.611.414	12%
		2023	Rp 305.879.961.825	Rp 2.296.227.711.688	13%
9	COCO	2019	Rp 7.957.208.221	Rp 250.442.587.742	3%
		2020	Rp 2.738.128.648	Rp 263.754.414.443	1%
		2021	Rp 8.532.631.708	Rp 370.684.311.428	2%
		2022	Rp 6.621.236.433	Rp 485.054.412.584	1%
		2023	-Rp 50.439.861.088	Rp 528.959.733.486	-10%
10	DLTA	2019	Rp 317.815.177.000	Rp 1.425.983.722.000	22%
		2020	Rp 123.465.762.000	Rp 1.225.580.913.000	10%
		2021	Rp 187.992.998.000	Rp 1.308.722.065.000	14%
		2022	Rp 230.065.807.000	Rp 1.307.186.367.000	18%
		2023	Rp 199.611.841.000	Rp 1.208.050.010.000	17%
11	DMN D	2019	Rp 366.863.000.000	Rp 5.570.651.000.000	7%
		2020	Rp 205.589.000.000	Rp 5.680.638.000.000	4%
		2021	Rp 351.470.000.000	Rp 6.297.287.000.000	6%
		2022	Rp 382.105.000.000	Rp 6.878.297.000.000	6%
		2023	Rp 319.078.000.000	Rp 7.166.880.000.000	4%
12	ENZO	2019	Rp 978.123.048	Rp 220.868.704.431	0%
		2020	Rp 1.196.922.419	Rp 271.189.553.490	0%
		2021	Rp 10.191.676.313	Rp 294.416.024.814	3%
		2022	Rp 2.144.541.371	Rp 313.331.422.002	1%
		2023	-Rp 4.020.549.390	Rp 355.681.189.980	-1%
13	FOOD	2019	Rp 1.827.667.171	Rp 118.586.648.946	2%
		2020	-Rp 17.398.654.059	Rp 113.192.236.191	-15%
		2021	-Rp 14.658.771.261	Rp 106.495.352.963	-14%
		2022	-Rp 22.068.477.089	Rp 102.297.196.494	-22%
		2023	-Rp 20.380.916.766	Rp 50.993.895.743	-40%
14	GOO D	2019	Rp 435.766.359.480	Rp 5.063.067.672.414	9%
		2020	Rp 245.103.761.907	Rp 6.570.969.641.033	4%
		2021	Rp 492.637.672.186	Rp 6.766.602.280.143	7%
		2022	Rp 521.714.035.585	Rp 7.327.371.934.290	7%
		2023	Rp 601.467.293.291	Rp 7.427.707.902.688	8%
15	HOKI	2019	Rp 103.723.133.972	Rp 848.676.035.300	12%
		2020	Rp 38.038.419.405	Rp 906.924.214.166	4%
		2021	Rp 11.844.682.161	Rp 987.563.580.363	1%
		2022	Rp 90.572.477	Rp 811.603.660.216	0%
		2023	-Rp 3.370.825.857	Rp 1.046.190.979.746	0%
16	ICBP	2019	Rp 5.360.029.000.000	Rp 38.709.314.000.000	14%
		2020	Rp 7.418.574.000.000	Rp 103.588.325.000.000	7%

		2021	Rp 7.911.943.000.000	Rp 118.015.311.000.000	7%
		2022	Rp 5.722.194.000.000	Rp 115.305.536.000.000	5%
		2023	Rp 8.465.123.000.000	Rp 119.267.076.000.000	7%
17	IIKP	2019	Rp 85.544.158.340	Rp 348.481.206.140	25%
		2020	-Rp 41.519.336.887	Rp 343.139.482.249	-12%
		2021	-Rp 43.537.325.070	Rp 299.295.229.177	-15%
		2022	-Rp 48.105.040.529	Rp 251.669.253.000	-19%
		2023	-Rp 34.757.553.970	Rp 215.145.392.955	-16%
18	IKAN	2019	Rp 4.694.444.802	Rp 95.848.982.883	5%
		2020	-Rp 1.087.117.567	Rp 132.538.615.751	-1%
		2021	Rp 1.599.675.921	Rp 129.081.871.589	1%
		2022	Rp 2.035.931.112	Rp 125.635.186.707	2%
		2023	Rp 934.253.601	Rp 141.188.309.682	1%
19	INDF	2019	Rp 5.902.729.000.000	Rp 96.198.559.000.000	6%
		2020	Rp 8.752.066.000.000	Rp 163.136.516.000.000	5%
		2021	Rp 11.229.695.000.000	Rp 179.271.840.000.000	6%
		2022	Rp 9.192.569.000.000	Rp 180.433.300.000.000	5%
		2023	Rp 11.498.733.000.000	Rp 186.587.957.000.000	6%
20	KEJU	2019	Rp 98.047.666.143	Rp 666.313.386.673	15%
		2020	Rp 121.000.016.429	Rp 674.806.910.037	18%
		2021	Rp 144.700.268.968	Rp 767.726.284.113	19%
		2022	Rp 117.370.750.383	Rp 860.100.358.989	14%
		2023	Rp 80.342.415.257	Rp 828.378.354.007	10%
21	MGN A	2019	-Rp 121.648.352.901	Rp 88.838.496.383	-137%
		2020	Rp 56.505.757.661	Rp 6.805.984.418	830%
		2021	-Rp 2.349.787.115	Rp 139.772.224.977	-2%
		2022	-Rp 3.012.584.699	Rp 136.631.700.935	-2%
		2023	-Rp 2.028.090.429	Rp 137.036.160.581	-1%
22	MLBI	2019	Rp 1.206.059.000.000	Rp 2.896.950.000.000	42%
		2020	Rp 285.617.000.000	Rp 2.907.425.000.000	10%
		2021	Rp 665.850.000.000	Rp 2.922.017.000.000	23%
		2022	Rp 924.906.000.000	Rp 3.374.502.000.000	27%
		2023	Rp 1.066.467.000.000	Rp 3.407.442.000.000	31%
23	MYO R	2019	Rp 2.051.404.206.764	Rp 19.037.918.806.473	11%
		2020	Rp 2.098.168.514.645	Rp 19.777.500.514.550	11%
		2021	Rp 1.211.052.647.953	Rp 19.917.653.265.528	6%
		2022	Rp 1.970.064.538.149	Rp 22.276.160.695.411	9%
		2023	Rp 3.244.872.091.221	Rp 23.870.404.962.472	14%
24	PANI	2019	-Rp 1.236.402.757	Rp 119.708.955.785	-1%
		2020	Rp 224.178.056	Rp 98.191.210.595	0%
		2021	Rp 1.680.076.000	Rp 163.913.597.000	1%

		2022	Rp 288.311.135.000	Rp 28.009.932.530.000	1%
		2023	Rp 780.679.186.000	Rp 33.712.005.494.000	2%
25	PCAR	2019	-Rp 10.257.599.104	Rp 124.735.506.555	-8%
		2020	-Rp 15.957.991.606	Rp 103.351.122.210	-15%
		2021	Rp 1.278.943.528	Rp 100.382.982.900	1%
		2022	Rp 4.932.754.628	Rp 102.809.758.188	5%
		2023	Rp 9.204.103.933	Rp 104.552.819.861	9%
26	PSDN	2019	-Rp 25.762.573.884	Rp 763.492.320.252	-3%
		2020	-Rp 52.304.824.027	Rp 765.375.539.783	-7%
		2021	Rp 82.495.584.993	Rp 707.396.790.275	12%
		2022	-Rp 25.834.965.122	Rp 705.620.167.464	-4%
		2023	Rp 143.397.423.734	Rp 151.973.453.634	94%
27	PSGO	2019	-Rp 160.987.619.452	Rp 3.255.607.109.573	-5%
		2020	Rp 26.500.634.368	Rp 3.401.723.398.441	1%
		2021	Rp 213.841.959.820	Rp 3.731.907.652.769	6%
		2022	Rp 257.682.130.697	Rp 4.140.857.067.187	6%
		2023	Rp 549.244.004.886	Rp 4.181.183.763.101	13%
28	ROTI	2019	Rp 236.518.557.420	Rp 4.682.083.844.951	5%
		2020	Rp 168.610.282.478	Rp 4.452.166.671.985	4%
		2021	Rp 283.602.993.676	Rp 4.191.284.422.677	7%
		2022	Rp 432.247.722.254	Rp 4.130.321.616.083	10%
		2023	Rp 333.300.420.963	Rp 3.943.518.425.042	8%
29	SKBM	2019	Rp 957.169.058	Rp 1.820.383.352.811	0%
		2020	Rp 5.415.741.808	Rp 1.768.660.546.754	0%
		2021	Rp 29.707.421.605	Rp 1.970.428.120.056	2%
		2022	Rp 86.635.603.936	Rp 2.042.199.577.083	4%
		2023	Rp 2.306.736.526	Rp 1.839.622.473.747	0%
30	SKLT	2019	Rp 44.943.627.900	Rp 790.845.543.826	6%
		2020	Rp 42.520.246.722	Rp 773.863.042.440	5%
		2021	Rp 84.524.160.228	Rp 889.125.250.792	10%
		2022	Rp 74.865.302.076	Rp 1.033.289.474.829	7%
		2023	Rp 78.089.597.225	Rp 1.282.739.303.035	6%
31	STTP	2019	Rp 482.590.522.840	Rp 2.881.563.083.954	17%
		2020	Rp 628.628.879.549	Rp 3.448.995.059.882	18%
		2021	Rp 617.573.766.863	Rp 3.919.243.683.748	16%
		2022	Rp 624.524.005.786	Rp 4.590.737.849.889	14%
		2023	Rp 917.794.022.711	Rp 5.482.234.635.262	17%
32	TBLA	2019	Rp 661.034.000.000	Rp 17.363.003.000.000	4%
		2020	Rp 680.730.000.000	Rp 19.431.293.000.000	4%
		2021	Rp 791.916.000.000	Rp 21.084.017.000.000	4%
		2022	Rp 801.440.000.000	Rp 23.673.644.000.000	3%

		2023	Rp 612.218.000.000	Rp 25.883.325.000.000	2%
33	ULTJ	2019	Rp 1.035.865.000.000	Rp 6.608.422.000.000	16%
		2020	Rp 1.109.666.000.000	Rp 8.754.116.000.000	13%
		2021	Rp 1.276.793.000.000	Rp 7.406.856.000.000	17%
		2022	Rp 965.486.000.000	Rp 7.376.375.000.000	13%
		2023	Rp 1.186.161.000.000	Rp 7.523.956.000.000	16%

Sumber : IDX 2025, Data diolah



DATA PENELITIAN
SOLVABILITAS

No .	Kode	Periode	Total Hutang (A)	Total Aktiva (B)	Solva
					$C = A/B \times 100\%$
1	ADES	2019	Rp 254.438.000.000	Rp 822.375.000.000	31%
		2020	Rp 258.283.000.000	Rp 958.791.000.000	27%
		2021	Rp 334.291.000.000	Rp 1.304.108.000.000	26%
		2022	Rp 310.746.000.000	Rp 1.645.582.000.000	19%
		2023	Rp 355.374.000.000	Rp 2.085.182.000.000	17%
2	AISA	2019	Rp 3.526.819.000.000	Rp 1.868.966.000.000	189%
		2020	Rp 1.183.300.000.000	Rp 2.011.557.000.000	59%
		2021	Rp 942.744.000.000	Rp 1.761.634.000.000	54%
		2022	Rp 1.048.489.000.000	Rp 1.826.350.000.000	57%
		2023	Rp 881.806.000.000	Rp 1.850.004.000.000	48%
3	ALTO	2019	Rp 722.719.563.550	Rp 1.103.450.087.164	65%
		2020	Rp 732.991.334.916	Rp 1.105.874.415.256	66%
		2021	Rp 725.373.304.291	Rp 1.089.208.965.375	67%
		2022	Rp 674.407.148.602	Rp 1.023.323.308.935	66%
		2023	Rp 659.522.257.663	Rp 983.288.148.159	67%
4	BUDI	2019	Rp 2.832.632.209.365	Rp 2.999.767.000.000	94%
		2020	Rp 1.640.851.000.000	Rp 2.936.007.000.000	56%
		2021	Rp 1.605.521.000.000	Rp 2.993.218.000.000	54%
		2022	Rp 1.728.614.000.000	Rp 3.173.651.000.000	54%
		2023	Rp 1.736.519.000.000	Rp 3.327.846.000.000	52%
5	BTEK	2019	Rp 1.714.449.000.000	Rp 4.975.248.130.342	34%
		2020	Rp 2.561.356.330.772	Rp 4.223.727.970.626	61%
		2021	Rp 2.611.453.882.956	Rp 4.173.043.810.054	63%
		2022	Rp 2.939.127.518.442	Rp 4.142.039.803.861	71%
		2023	Rp 2.948.906.288.696	Rp 4.055.750.906.771	73%
6	CAMP	2019	Rp 122.136.752.135	Rp 1.057.529.235.985	12%
		2020	Rp 125.161.736.939	Rp 1.086.873.666.641	12%
		2021	Rp 119.786.398.572	Rp 1.146.235.578.463	10%
		2022	Rp 133.324.429.397	Rp 1.074.777.460.412	12%
		2023	Rp 136.086.922.155	Rp 1.088.726.193.209	12%
7	CEKA	2019	Rp 261.784.845.240	Rp 1.393.079.542.074	19%
		2020	Rp 305.958.833.204	Rp 1.566.673.828.068	20%
		2021	Rp 310.020.233.374	Rp 1.697.387.196.209	18%
		2022	Rp 168.244.583.827	Rp 1.718.287.453.575	10%

		2023	Rp 251.275.135.465	Rp 1.893.560.797.758	13%
8	CLEO	2019	Rp 478.844.867.693	Rp 1.245.144.303.719	38%
		2020	Rp 416.194.010.942	Rp 1.310.940.121.622	32%
		2021	Rp 346.601.683.606	Rp 1.348.181.576.913	26%
		2022	Rp 508.372.748.127	Rp 1.693.523.611.414	30%
		2023	Rp 781.642.680.910	Rp 2.296.227.711.688	34%
9	COCO	2019	Rp 141.081.394.549	Rp 250.442.587.742	56%
		2020	Rp 151.685.431.882	Rp 263.754.414.443	58%
		2021	Rp 151.852.174.493	Rp 370.684.311.428	41%
		2022	Rp 280.761.324.746	Rp 485.054.412.584	58%
		2023	Rp 378.356.666.566	Rp 528.959.733.486	72%
10	DLTA	2019	Rp 212.420.390.000	Rp 1.425.983.722.000	15%
		2020	Rp 205.681.950.000	Rp 1.225.580.913.000	17%
		2021	Rp 298.548.048.000	Rp 1.308.722.065.000	23%
		2022	Rp 306.410.502.000	Rp 1.307.186.367.000	23%
		2023	Rp 273.635.750.000	Rp 1.208.050.010.000	23%
11	DMN D	2019	Rp 2.287.060.000.000	Rp 5.570.651.000.000	41%
		2020	Rp 1.025.042.000.000	Rp 5.680.638.000.000	18%
		2021	Rp 1.277.906.000.000	Rp 6.297.287.000.000	20%
		2022	Rp 1.467.035.000.000	Rp 6.878.297.000.000	21%
		2023	Rp 1.335.148.000.000	Rp 7.166.880.000.000	19%
12	ENZO	2019	Rp 140.910.199.856	Rp 220.868.704.431	64%
		2020	Rp 123.425.250.157	Rp 271.189.553.490	46%
		2021	Rp 136.643.787.451	Rp 294.416.024.814	46%
		2022	Rp 152.824.893.951	Rp 313.331.422.002	49%
		2023	Rp 199.807.402.838	Rp 355.681.189.980	56%
13	FOOD	2019	Rp 44.535.029.072	Rp 118.586.648.946	38%
		2020	Rp 56.950.719.933	Rp 113.192.236.191	50%
		2021	Rp 62.754.664.235	Rp 106.495.352.963	59%
		2022	Rp 60.641.748.902	Rp 102.297.196.494	59%
		2023	Rp 29.567.169.865	Rp 50.993.895.743	58%
14	GOO D	2019	Rp 2.297.546.907.499	Rp 5.063.067.672.414	45%
		2020	Rp 3.676.532.851.880	Rp 6.570.969.641.033	56%
		2021	Rp 3.724.365.876.731	Rp 6.766.602.280.143	55%
		2022	Rp 3.975.327.432.106	Rp 7.327.371.934.290	54%
		2023	Rp 3.518.496.516.469	Rp 7.427.707.902.688	47%
15	HOKI	2019	Rp 207.108.590.481	Rp 848.676.035.300	24%
		2020	Rp 244.363.297.557	Rp 906.924.214.166	27%
		2021	Rp 313.387.193.288	Rp 987.563.580.363	32%
		2022	Rp 142.744.113.133	Rp 811.603.660.216	18%
		2023	Rp 384.617.373.377	Rp 1.046.190.979.746	37%

16	ICBP	2019	Rp 12.038.210.000.000	Rp 38.709.314.000.000	31%
		2020	Rp 53.270.272.000.000	Rp 103.588.325.000.000	51%
		2021	Rp 63.074.704.000.000	Rp 118.015.311.000.000	53%
		2022	Rp 57.832.529.000.000	Rp 115.305.536.000.000	50%
		2023	Rp 57.163.043.000.000	Rp 119.267.076.000.000	48%
17	IIKP	2019	Rp 25.039.869.959	Rp 348.481.206.140	7%
		2020	Rp 25.243.798.592	Rp 343.139.482.249	7%
		2021	Rp 24.936.870.589	Rp 299.295.229.177	8%
		2022	Rp 25.310.534.436	Rp 251.669.253.000	10%
		2023	Rp 23.647.832.963	Rp 215.145.392.955	11%
18	IKAN	2019	Rp 62.280.498.161	Rp 95.848.982.883	65%
		2020	Rp 63.404.922.846	Rp 132.538.615.751	48%
		2021	Rp 58.357.126.496	Rp 129.081.871.589	45%
		2022	Rp 52.878.769.446	Rp 125.635.186.707	42%
		2023	Rp 67.502.137.313	Rp 141.188.309.682	48%
19	INDF	2019	Rp 41.996.071.000.000	Rp 96.198.559.000.000	44%
		2020	Rp 83.998.472.000.000	Rp 163.136.516.000.000	51%
		2021	Rp 92.285.331.000.000	Rp 179.271.840.000.000	51%
		2022	Rp 86.810.262.000.000	Rp 180.433.300.000.000	48%
		2023	Rp 86.123.066.000.000	Rp 186.587.957.000.000	46%
20	KEJU	2019	Rp 230.619.409.786	Rp 666.313.386.673	35%
		2020	Rp 233.905.945.919	Rp 674.806.910.037	35%
		2021	Rp 181.900.755.126	Rp 767.726.284.113	24%
		2022	Rp 156.594.539.652	Rp 860.100.358.989	18%
		2023	Rp 157.605.395.595	Rp 828.378.354.007	19%
21	MGN A	2019	Rp 193.930.594.350	Rp 88.838.496.383	218%
		2020	Rp 55.861.608.352	Rp 6.805.984.418	821%
		2021	Rp 149.731.752.468	Rp 139.772.224.977	107%
		2022	Rp 91.807.797.940	Rp 136.631.700.935	67%
		2023	Rp 93.954.352.582	Rp 137.036.160.581	69%
22	MLBI	2019	Rp 1.750.943.000.000	Rp 2.896.950.000.000	60%
		2020	Rp 1.474.019.000.000	Rp 2.907.425.000.000	51%
		2021	Rp 1.822.860.000.000	Rp 2.922.017.000.000	62%
		2022	Rp 2.301.227.000.000	Rp 3.374.502.000.000	68%
		2023	Rp 2.015.987.000.000	Rp 3.407.442.000.000	59%
23	MYO R	2019	Rp 9.125.978.611.155	Rp 19.037.918.806.473	48%
		2020	Rp 8.506.032.464.592	Rp 19.777.500.514.550	43%
		2021	Rp 8.557.621.869.393	Rp 19.917.653.265.528	43%
		2022	Rp 9.441.466.604.896	Rp 22.276.160.695.411	42%
		2023	Rp 8.588.315.775.736	Rp 23.870.404.962.472	36%
24	PANI	2019	Rp 79.744.555.995	Rp 119.708.955.785	67%

		2020	Rp 58.226.321.539	Rp 98.191.210.595	59%
		2021	Rp 121.932.696.000	Rp 163.913.597.000	74%
		2022	Rp 20.499.534.821.000	Rp 28.009.932.530.000	73%
		2023	Rp 14.622.970.033.000	Rp 33.712.005.494.000	43%
25	PCAR	2019	Rp 40.503.414.153	Rp 124.735.506.555	32%
		2020	Rp 39.680.888.888	Rp 103.351.122.210	38%
		2021	Rp 44.109.901.488	Rp 100.382.982.900	44%
		2022	Rp 41.631.404.260	Rp 102.809.758.188	40%
		2023	Rp 37.720.639.233	Rp 104.552.819.861	36%
26	PSDN	2019	Rp 587.528.831.446	Rp 763.492.320.252	77%
		2020	Rp 645.223.998.886	Rp 765.375.539.783	84%
		2021	Rp 651.665.157.642	Rp 707.396.790.275	92%
		2022	Rp 666.499.450.770	Rp 705.620.167.464	94%
		2023	Rp 85.891.241.704	Rp 151.973.453.634	57%
27	PSGO	2019	Rp 2.078.486.201.260	Rp 3.255.607.109.573	64%
		2020	Rp 2.191.495.435.706	Rp 3.401.723.398.441	64%
		2021	Rp 2.307.095.621.382	Rp 3.731.907.652.769	62%
		2022	Rp 2.454.764.947.737	Rp 4.140.857.067.187	59%
		2023	Rp 1.944.063.067.826	Rp 4.181.183.763.101	46%
28	ROTI	2019	Rp 1.589.486.465.854	Rp 4.682.083.844.951	34%
		2020	Rp 1.224.495.624.254	Rp 4.452.166.671.985	28%
		2021	Rp 1.321.693.219.911	Rp 4.191.284.422.677	32%
		2022	Rp 1.449.163.077.319	Rp 4.130.321.616.083	35%
		2023	Rp 1.550.086.849.761	Rp 3.943.518.425.042	39%
29	SKBM	2019	Rp 784.562.972.811	Rp 1.820.383.352.811	43%
		2020	Rp 806.678.887.419	Rp 1.768.660.546.754	46%
		2021	Rp 977.942.627.046	Rp 1.970.428.120.056	50%
		2022	Rp 968.233.866.594	Rp 2.042.199.577.083	47%
		2023	Rp 772.343.255.862	Rp 1.839.622.473.747	42%
30	SKLT	2019	Rp 410.463.595.860	Rp 790.845.543.826	52%
		2020	Rp 366.908.471.713	Rp 773.863.042.440	47%
		2021	Rp 347.288.021.564	Rp 889.125.250.792	39%
		2022	Rp 442.535.947.408	Rp 1.033.289.474.829	43%
		2023	Rp 465.795.522.143	Rp 1.282.739.303.035	36%
31	STTP	2019	Rp 733.556.075.874	Rp 2.881.563.083.954	25%
		2020	Rp 775.696.860.738	Rp 3.448.995.059.882	22%
		2021	Rp 618.395.061.219	Rp 3.919.243.683.748	16%
		2022	Rp 662.339.075.974	Rp 4.590.737.849.889	14%
		2023	Rp 634.723.259.687	Rp 5.482.234.635.262	12%
32	TBLA	2019	Rp 12.000.079.000.000	Rp 17.363.003.000.000	69%
		2020	Rp 13.542.437.000.000	Rp 19.431.293.000.000	70%

		2021	Rp 14.591.663.000.000	Rp 21.084.017.000.000	69%
		2022	Rp 16.841.410.000.000	Rp 23.673.644.000.000	71%
		2023	Rp 17.680.467.000.000	Rp 25.883.325.000.000	68%
33	ULTJ	2019	Rp 953.283.000.000	Rp 6.608.422.000.000	14%
		2020	Rp 3.972.379.000.000	Rp 8.754.116.000.000	45%
		2021	Rp 2.268.730.000.000	Rp 7.406.856.000.000	31%
		2022	Rp 1.553.696.000.000	Rp 7.376.375.000.000	21%
		2023	Rp 836.988.000.000	Rp 7.523.956.000.000	11%

Sumber : Data diolah peneliti, 2025



DATA PENELITIAN
UMUR PERUSAHAAN

No.	Kode	Periode	Tahun	Tahun	Umur
			Tutup Buku (A)	Berdiri (B)	C = A - B
1	ADES	2019	2019	1985	34
		2020	2020	1985	35
		2021	2021	1985	36
		2022	2022	1985	37
		2023	2023	1985	38
2	AISA	2019	2019	1990	29
		2020	2020	1990	30
		2021	2021	1990	31
		2022	2022	1990	32
		2023	2023	1990	33
3	ALTO	2019	2019	1997	22
		2020	2020	1997	23
		2021	2021	1997	24
		2022	2022	1997	25
		2023	2023	1997	26
4	BUDI	2019	2019	1979	40
		2020	2020	1979	41
		2021	2021	1979	42
		2022	2022	1979	43
		2023	2023	1979	44
5	BTEK	2019	2019	2001	18
		2020	2020	2001	19
		2021	2021	2001	20
		2022	2022	2001	21
		2023	2023	2001	22
6	CAMP	2019	2019	1972	47
		2020	2020	1972	48
		2021	2021	1972	49
		2022	2022	1972	50
		2023	2023	1972	51
7	CEKA	2019	2019	1980	39
		2020	2020	1980	40
		2021	2021	1980	41
		2022	2022	1980	42
		2023	2023	1980	43

8	CLEO	2019	2019	1988	31
		2020	2020	1988	32
		2021	2021	1988	33
		2022	2022	1988	34
		2023	2023	1988	35
9	COCO	2019	2019	2006	13
		2020	2020	2006	14
		2021	2021	2006	15
		2022	2022	2006	16
		2023	2023	2006	17
10	DLTA	2019	2019	1970	49
		2020	2020	1970	50
		2021	2021	1970	51
		2022	2022	1970	52
		2023	2023	1970	53
11	DMND	2019	2019	1995	24
		2020	2020	1995	25
		2021	2021	1995	26
		2022	2022	1995	27
		2023	2023	1995	28
12	ENZO	2019	2019	2013	6
		2020	2020	2013	7
		2021	2021	2013	8
		2022	2022	2013	9
		2023	2023	2013	10
13	FOOD	2019	2019	1990	29
		2020	2020	1990	30
		2021	2021	1990	31
		2022	2022	1990	32
		2023	2023	1990	33
14	GOOD	2019	2019	1994	25
		2020	2020	1994	26
		2021	2021	1994	27
		2022	2022	1994	28
		2023	2023	1994	29
15	HOKI	2019	2019	2003	16
		2020	2020	2003	17
		2021	2021	2003	18
		2022	2022	2003	19
		2023	2023	2003	20
16	ICBP	2019	2019	2009	10

		2020	2020	2009	11
		2021	2021	2009	12
		2022	2022	2009	13
		2023	2023	2009	14
17	IIKP	2019	2019	1999	20
		2020	2020	1999	21
		2021	2021	1999	22
		2022	2022	1999	23
		2023	2023	1999	24
18	IKAN	2019	2019	2000	19
		2020	2020	2000	20
		2021	2021	2000	21
		2022	2022	2000	22
		2023	2023	2000	23
19	INDF	2019	2019	1990	29
		2020	2020	1990	30
		2021	2021	1990	31
		2022	2022	1990	32
		2023	2023	1990	33
20	KEJU	2019	2019	2006	13
		2020	2020	2006	14
		2021	2021	2006	15
		2022	2022	2006	16
		2023	2023	2006	17
21	MGNA	2019	2019	1984	35
		2020	2020	1984	36
		2021	2021	1984	37
		2022	2022	1984	38
		2023	2023	1984	39
22	MLBI	2019	2019	1929	90
		2020	2020	1929	91
		2021	2021	1929	92
		2022	2022	1929	93
		2023	2023	1929	94
23	MYOR	2019	2019	1977	42
		2020	2020	1977	43
		2021	2021	1977	44
		2022	2022	1977	45
		2023	2023	1977	46
24	PANI	2019	2019	2000	19
		2020	2020	2000	20

		2021	2021	2000	21
		2022	2022	2000	22
		2023	2023	2000	23
25	PCAR	2019	2019	2014	5
		2020	2020	2014	6
		2021	2021	2014	7
		2022	2022	2014	8
		2023	2023	2014	9
26	PSDN	2019	2019	1974	45
		2020	2020	1974	46
		2021	2021	1974	47
		2022	2022	1974	48
		2023	2023	1974	49
27	PSGO	2019	2019	2008	11
		2020	2020	2008	12
		2021	2021	2008	13
		2022	2022	2008	14
		2023	2023	2008	15
28	ROTI	2019	2019	1995	24
		2020	2020	1995	25
		2021	2021	1995	26
		2022	2022	1995	27
		2023	2023	1995	28
29	SKBM	2019	2019	1973	46
		2020	2020	1973	47
		2021	2021	1973	48
		2022	2022	1973	49
		2023	2023	1973	50
30	SKLT	2019	2019	1996	23
		2020	2020	1996	24
		2021	2021	1996	25
		2022	2022	1996	26
		2023	2023	1996	27
31	STTP	2019	2019	1987	32
		2020	2020	1987	33
		2021	2021	1987	34
		2022	2022	1987	35
		2023	2023	1987	36
32	TBLA	2019	2019	1973	46
		2020	2020	1973	47
		2021	2021	1973	48

		2022	2022	1973	49
		2023	2023	1973	50
33	ULTJ	2019	2019	1971	48
		2020	2020	1971	49
		2021	2021	1971	50
		2022	2022	1971	51
		2023	2023	1971	52

Sumber : IDX 2025, Data diolah



DATA PENELITIAN

AUDIT DELAY

No.	Kode	Periode	Tanggal	Tanggal	Audit Delay
			Lap. Audit (A)	Lap. Keuangan (B)	C = A - B
1	ADES	2019	22 Maret 2020	31 Desember 2019	82
		2020	30 April 2021	31 Desember 2020	120
		2021	30 Maret 2022	31 Desember 2021	89
		2022	30 Maret 2023	31 Desember 2022	89
		2023	27 Maret 2024	31 Desember 2023	87
2	AISA	2019	26 Juni 2020	31 Desember 2019	178
		2020	29 Maret 2021	31 Desember 2020	88
		2021	27 April 2022	31 Desember 2021	117
		2022	31 Maret 2023	31 Desember 2022	90
		2023	27 Maret 2024	31 Desember 2023	87
3	ALTO	2019	17 April 2020	31 Desember 2019	108
		2020	20 Mei 2021	31 Desember 2020	140
		2021	27 April 2022	31 Desember 2021	117
		2022	17 April 2023	31 Desember 2022	107
		2023	14 Juni 2024	31 Desember 2023	166
4	BUDI	2019	30 Maret 2020	31 Desember 2019	90
		2020	29 Maret 2021	31 Desember 2020	88
		2021	25 April 2022	31 Desember 2021	115
		2022	29 Maret 2023	31 Desember 2022	88
		2023	27 Maret 2024	31 Desember 2023	87
5	BTEK	2019	29 Mei 2020	31 Desember 2019	150
		2020	25 Mei 2021	31 Desember 2020	145
		2021	26 April 2022	31 Desember 2021	116
		2022	13 Juni 2023	31 Desember 2022	164
		2023	31 Maret 2024	31 Desember 2023	91
6	CAMP	2019	24 April 2020	31 Desember 2019	115
		2020	26 Maret 2021	31 Desember 2020	85
		2021	25 Maret 2022	31 Desember 2021	84
		2022	30 Maret 2023	31 Desember 2022	89
		2023	28 Maret 2024	31 Desember 2023	88
7	CEKA	2019	19 Maret 2020	31 Desember 2019	79
		2020	29 Maret 2021	31 Desember 2020	88
		2021	29 Maret 2022	31 Desember 2021	88
		2022	16 Maret 2023	31 Desember 2022	75
		2023	18 Maret 2024	31 Desember 2023	78
8	CLEO	2019	09 Maret 2020	31 Desember 2019	69

		2020	16 Maret 2021	31 Desember 2020	75
		2021	11 Maret 2022	31 Desember 2021	70
		2022	27 Maret 2023	31 Desember 2022	86
		2023	26 Maret 2024	31 Desember 2023	86
9	COCO	2019	16 Maret 2020	31 Desember 2019	76
		2020	18 Mei 2021	31 Desember 2020	138
		2021	18 Maret 2022	31 Desember 2021	77
		2022	30 Maret 2023	31 Desember 2022	89
		2023	28 Maret 2024	31 Desember 2023	88
10	DLTA	2019	20 Maret 2020	31 Desember 2019	80
		2020	20 Maret 2021	31 Desember 2020	79
		2021	30 Maret 2022	31 Desember 2021	89
		2022	30 Maret 2023	31 Desember 2022	89
		2023	27 Maret 2024	31 Desember 2023	87
11	DMND	2019	31 Maret 2020	31 Desember 2019	91
		2020	30 April 2021	31 Desember 2020	120
		2021	29 April 2022	31 Desember 2021	119
		2022	03 April 2023	31 Desember 2022	93
		2023	28 Maret 2024	31 Desember 2023	88
12	ENZO	2019	26 Maret 2020	31 Desember 2019	86
		2020	27 Mei 2021	31 Desember 2020	147
		2021	26 April 2022	31 Desember 2021	116
		2022	30 Mei 2023	31 Desember 2022	150
		2023	28 Maret 2024	31 Desember 2023	88
13	FOOD	2019	31 Maret 2020	31 Desember 2019	91
		2020	18 Mei 2021	31 Desember 2020	138
		2021	25 April 2022	31 Desember 2021	115
		2022	30 Maret 2023	31 Desember 2022	89
		2023	28 Maret 2024	31 Desember 2023	88
14	GOOD	2019	08 Mei 2020	31 Desember 2019	129
		2020	10 Mei 2021	31 Desember 2020	130
		2021	04 Maret 2022	31 Desember 2021	63
		2022	27 Februari 2023	31 Desember 2022	58
		2023	28 Februari 2024	31 Desember 2023	59
15	HOKI	2019	30 Maret 2020	31 Desember 2019	90
		2020	16 April 2021	31 Desember 2020	106
		2021	27 April 2022	31 Desember 2021	117
		2022	31 Maret 2023	31 Desember 2022	90
		2023	26 Maret 2024	31 Desember 2023	86
16	ICBP	2019	20 Maret 2020	31 Desember 2019	80
		2020	19 Maret 2021	31 Desember 2020	78

		2021	29 Maret 2022	31 Desember 2021	88
		2022	27 Maret 2023	31 Desember 2022	86
		2023	25 Maret 2024	31 Desember 2023	85
17	IIKP	2019	29 Mei 2020	31 Desember 2019	150
		2020	21 April 2021	31 Desember 2020	111
		2021	20 April 2022	31 Desember 2021	110
		2022	29 Maret 2023	31 Desember 2022	88
		2023	03 April 2024	31 Desember 2023	94
18	IKAN	2019	28 April 2020	31 Desember 2019	119
		2020	20 Mei 2021	31 Desember 2020	140
		2021	22 April 2022	31 Desember 2021	112
		2022	30 Maret 2023	31 Desember 2022	89
		2023	28 Maret 2024	31 Desember 2023	88
19	INDF	2019	20 Maret 2020	31 Desember 2019	80
		2020	19 Maret 2021	31 Desember 2020	78
		2021	29 Maret 2022	31 Desember 2021	88
		2022	27 Maret 2023	31 Desember 2022	86
		2023	25 Maret 2024	31 Desember 2023	85
20	KEJU	2019	22 Mei 2020	31 Desember 2019	143
		2020	19 Mei 2021	31 Desember 2020	139
		2021	01 Maret 2022	31 Desember 2021	60
		2022	28 Februari 2023	31 Desember 2022	59
		2023	27 Februari 2024	31 Desember 2023	58
21	MGNA	2019	20 Mei 2020	31 Desember 2019	141
		2020	26 April 2021	31 Desember 2020	116
		2021	24 Maret 2022	31 Desember 2021	83
		2022	05 April 2023	31 Desember 2022	95
		2023	27 Maret 2024	31 Desember 2023	87
22	MLBI	2019	21 Februari 2020	31 Desember 2019	52
		2020	05 Maret 2021	31 Desember 2020	64
		2021	25 Februari 2022	31 Desember 2021	56
		2022	06 Maret 2023	31 Desember 2022	65
		2023	27 Maret 2024	31 Desember 2023	87
23	MYOR	2019	30 Maret 2020	31 Desember 2019	90
		2020	30 Maret 2021	31 Desember 2020	89
		2021	30 Maret 2022	31 Desember 2021	89
		2022	29 Maret 2023	31 Desember 2022	88
		2023	28 Februari 2024	31 Desember 2023	59
24	PANI	2019	24 Maret 2020	31 Desember 2019	84
		2020	23 April 2021	31 Desember 2020	113
		2021	22 April 2022	31 Desember 2021	112

		2022	30 Maret 2023	31 Desember 2022	89
		2023	28 Februari 2024	31 Desember 2023	59
25	PCAR	2019	20 Mei 2020	31 Desember 2019	141
		2020	29 April 2021	31 Desember 2020	119
		2021	25 April 2022	31 Desember 2021	115
		2022	24 Maret 2023	31 Desember 2022	83
		2023	28 Maret 2024	31 Desember 2023	88
26	PSDN	2019	30 Maret 2020	31 Desember 2019	90
		2020	19 Mei 2021	31 Desember 2020	139
		2021	08 April 2022	31 Desember 2021	98
		2022	12 April 2023	31 Desember 2022	102
		2023	28 Maret 2024	31 Desember 2023	88
27	PSGO	2019	27 Maret 2020	31 Desember 2019	87
		2020	29 Maret 2021	31 Desember 2020	88
		2021	25 Maret 2022	31 Desember 2021	84
		2022	27 Maret 2023	31 Desember 2022	86
		2023	27 Maret 2024	31 Desember 2023	87
28	ROTI	2019	28 Februari 2020	31 Desember 2019	59
		2020	29 Maret 2021	31 Desember 2020	88
		2021	02 Maret 2022	31 Desember 2021	61
		2022	28 Februari 2023	31 Desember 2022	59
		2023	28 Februari 2024	31 Desember 2023	59
29	SKBM	2019	30 Maret 2020	31 Desember 2019	90
		2020	21 Mei 2021	31 Desember 2020	141
		2021	20 April 2022	31 Desember 2021	110
		2022	01 April 2023	31 Desember 2022	91
		2023	27 Maret 2024	31 Desember 2023	87
30	SKLT	2019	12 Maret 2020	31 Desember 2019	72
		2020	09 Maret 2021	31 Desember 2020	68
		2021	16 Maret 2022	31 Desember 2021	75
		2022	29 Maret 2023	31 Desember 2022	88
		2023	26 Maret 2024	31 Desember 2023	86
31	STTP	2019	27 Mei 2020	31 Desember 2019	148
		2020	25 Mei 2021	31 Desember 2020	145
		2021	09 Mei 2022	31 Desember 2021	129
		2022	02 Mei 2023	31 Desember 2022	122
		2023	28 Maret 2024	31 Desember 2023	88
32	TBLA	2019	30 Maret 2020	31 Desember 2019	90
		2020	26 Februari 2021	31 Desember 2020	57
		2021	26 April 2022	31 Desember 2021	116
		2022	29 Maret 2023	31 Desember 2022	88

		2023	28 Maret 2024	31 Desember 2023	88
33	ULTJ	2019	20 Maret 2020	31 Desember 2019	80
		2020	01 April 2021	31 Desember 2020	91
		2021	30 Maret 2022	31 Desember 2021	89
		2022	30 Maret 2023	31 Desember 2022	89
		2023	26 Maret 2024	31 Desember 2023	86

Sumber : IDX 2025, Data diolah



Lampiran 4 Output SPSS Versi 30



DATA PENELITIAN SPSS

No.	Kode	Periode	X1	X2	X3	X4	Y
1	ADES	2019	27,44	0,10	0,31	34	82
		2020	27,59	0,14	0,27	35	120
		2021	27,90	0,20	0,26	36	89
		2022	28,13	0,22	0,19	37	89
		2023	28,37	0,19	0,17	38	87
2	AISA	2019	28,26	0,61	1,89	29	178
		2020	28,33	0,60	0,59	30	88
		2021	28,20	0,00	0,54	31	117
		2022	28,23	-0,03	0,57	32	90
		2023	28,25	0,01	0,48	33	87
3	ALTO	2019	27,73	-0,01	0,65	22	108
		2020	27,73	-0,01	0,66	23	140
		2021	27,72	-0,01	0,67	24	117
		2022	27,65	-0,02	0,66	25	107
		2023	27,61	-0,03	0,67	26	166
4	BUDI	2019	28,73	0,02	0,94	40	90
		2020	28,71	0,02	0,56	41	88
		2021	28,73	0,03	0,54	42	115
		2022	28,79	0,03	0,54	43	88
		2023	28,83	0,03	0,52	44	87
5	BTEK	2019	29,24	-0,02	0,34	18	150
		2020	29,07	-0,12	0,61	19	145
		2021	29,06	-0,03	0,63	20	116
		2022	29,05	-0,03	0,71	21	164
		2023	29,03	-0,03	0,73	22	91
6	CAMP	2019	27,69	0,07	0,12	47	115
		2020	27,71	0,04	0,12	48	85
		2021	27,77	0,09	0,10	49	84
		2022	27,70	0,11	0,12	50	89
		2023	27,72	0,12	0,12	51	88
7	CEKA	2019	27,96	0,15	0,19	39	79
		2020	28,08	0,12	0,20	40	88
		2021	28,16	0,11	0,18	41	88
		2022	28,17	0,13	0,10	42	75
		2023	28,27	0,08	0,13	43	78
8	CLEO	2019	27,85	0,11	0,38	31	69
		2020	27,90	0,10	0,32	32	75
		2021	27,93	0,13	0,26	33	70
		2022	28,16	0,12	0,30	34	86
		2023	28,46	0,13	0,34	35	86

9	COCO	2019	26,25	0,03	0,56	13	76
		2020	26,30	0,01	0,58	14	138
		2021	26,64	0,02	0,41	15	77
		2022	26,91	0,01	0,58	16	89
		2023	26,99	-0,10	0,72	17	88
10	DLTA	2019	27,99	0,22	0,15	49	80
		2020	27,83	0,10	0,17	50	79
		2021	27,90	0,14	0,23	51	89
		2022	27,90	0,18	0,23	52	89
		2023	27,82	0,17	0,23	53	87
11	DMND	2019	29,35	0,07	0,41	24	91
		2020	29,37	0,04	0,18	25	120
		2021	29,47	0,06	0,20	26	119
		2022	29,56	0,06	0,21	27	93
		2023	29,60	0,04	0,19	28	88
12	ENZO	2019	26,12	0,00	0,64	6	86
		2020	26,33	0,00	0,46	7	147
		2021	26,41	0,03	0,46	8	116
		2022	26,47	0,01	0,49	9	150
		2023	26,60	-0,01	0,56	10	88
13	FOOD	2019	25,50	0,02	0,38	29	91
		2020	25,45	-0,15	0,50	30	138
		2021	25,39	-0,14	0,59	31	115
		2022	25,35	-0,22	0,59	32	89
		2023	24,65	-0,40	0,58	33	88
14	GOOD	2019	29,25	0,09	0,45	25	129
		2020	29,51	0,04	0,56	26	130
		2021	29,54	0,07	0,55	27	63
		2022	29,62	0,07	0,54	28	58
		2023	29,64	0,08	0,47	29	59
15	HOKI	2019	27,47	0,12	0,24	16	90
		2020	27,53	0,04	0,27	17	106
		2021	27,62	0,01	0,32	18	117
		2022	27,42	0,00	0,18	19	90
		2023	27,68	0,00	0,37	20	86
16	ICBP	2019	31,29	0,14	0,31	10	80
		2020	32,27	0,07	0,51	11	78
		2021	32,40	0,07	0,53	12	88
		2022	32,38	0,05	0,50	13	86
		2023	32,41	0,07	0,48	14	85
17	IIKP	2019	26,58	0,25	0,07	20	150
		2020	26,56	-0,12	0,07	21	111
		2021	26,42	-0,15	0,08	22	110

		2022	26,25	-0,19	0,10	23	88
		2023	26,09	-0,16	0,11	24	94
18	IKAN	2019	25,29	0,05	0,65	19	119
		2020	25,61	-0,01	0,48	20	140
		2021	25,58	0,01	0,45	21	112
		2022	25,56	0,02	0,42	22	89
		2023	25,67	0,01	0,48	23	88
19	INDF	2019	32,20	0,06	0,44	29	80
		2020	32,73	0,05	0,51	30	78
		2021	32,82	0,06	0,51	31	88
		2022	32,83	0,05	0,48	32	86
		2023	32,86	0,06	0,46	33	85
20	KEJU	2019	27,23	0,15	0,35	13	143
		2020	27,24	0,18	0,35	14	139
		2021	27,37	0,19	0,24	15	60
		2022	27,48	0,14	0,18	16	59
		2023	27,44	0,10	0,19	17	58
21	MGNA	2019	25,21	-1,37	2,18	35	141
		2020	22,64	8,30	8,21	36	116
		2021	25,66	-0,02	1,07	37	83
		2022	25,64	-0,02	0,67	38	95
		2023	25,64	-0,01	0,69	39	87
22	MLBI	2019	28,69	0,42	0,60	90	52
		2020	28,70	0,10	0,51	91	64
		2021	28,70	0,23	0,62	92	56
		2022	28,85	0,27	0,68	93	65
		2023	28,86	0,31	0,59	94	87
23	MYOR	2019	30,58	0,11	0,48	42	90
		2020	30,62	0,11	0,43	43	89
		2021	30,62	0,06	0,43	44	89
		2022	30,73	0,09	0,42	45	88
		2023	30,80	0,14	0,36	46	59
24	PANI	2019	25,51	-0,01	0,67	19	84
		2020	25,31	0,00	0,59	20	113
		2021	25,82	0,01	0,74	21	112
		2022	30,96	0,01	0,73	22	89
		2023	31,15	0,02	0,43	23	59
25	PCAR	2019	25,55	-0,08	0,32	5	141
		2020	25,36	-0,15	0,38	6	119
		2021	25,33	0,01	0,44	7	115
		2022	25,36	0,05	0,40	8	83
		2023	25,37	0,09	0,36	9	88
26	PSDN	2019	27,36	-0,03	0,77	45	90

		2020	27,36	-0,07	0,84	46	139
		2021	27,28	0,12	0,92	47	98
		2022	27,28	-0,04	0,94	48	102
		2023	25,75	0,94	0,57	49	88
27	PSGO	2019	28,81	-0,05	0,64	11	87
		2020	28,86	0,01	0,64	12	88
		2021	28,95	0,06	0,62	13	84
		2022	29,05	0,06	0,59	14	86
		2023	29,06	0,13	0,46	15	87
28	ROTI	2019	29,17	0,05	0,34	24	59
		2020	29,12	0,04	0,28	25	88
		2021	29,06	0,07	0,32	26	61
		2022	29,05	0,10	0,35	27	59
		2023	29,00	0,08	0,39	28	59
29	SKBM	2019	28,23	0,00	0,43	46	90
		2020	28,20	0,00	0,46	47	141
		2021	28,31	0,02	0,50	48	110
		2022	28,35	0,04	0,47	49	91
		2023	28,24	0,00	0,42	50	87
30	SKLT	2019	27,40	0,06	0,52	23	72
		2020	27,37	0,05	0,47	24	68
		2021	27,51	0,10	0,39	25	75
		2022	27,66	0,07	0,43	26	88
		2023	27,88	0,06	0,36	27	86
31	STTP	2019	28,69	0,17	0,25	32	148
		2020	28,87	0,18	0,22	33	145
		2021	29,00	0,16	0,16	34	129
		2022	29,16	0,14	0,14	35	122
		2023	29,33	0,17	0,12	36	88
32	TBLA	2019	30,49	0,04	0,69	46	90
		2020	30,60	0,04	0,70	47	57
		2021	30,68	0,04	0,69	48	116
		2022	30,80	0,03	0,71	49	88
		2023	30,88	0,02	0,68	50	88
33	ULTJ	2019	29,52	0,16	0,14	48	80
		2020	29,80	0,13	0,45	49	91
		2021	29,63	0,17	0,31	50	89
		2022	29,63	0,13	0,21	51	89
		2023	29,65	0,16	0,11	52	86

STATISTIK DESKRIPTIF

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	150	22.50	32.86	28.3457	1.78995
Profitabilitas	150	-40	94	7.05	14.006
Solvabilitas	150	7	189	42.59	23.361
Umur Perusahaan	150	5	94	32.63	16.832
Audit Delay	150	52	178	95.16	24.915
Valid N (listwise)	150				

Sumber : SPSS 2025, Data diolah

UJI ASUMSI KLASIK

1. UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	23.00930345
Most Extreme Differences	Absolute	.133
	Positive	.133
	Negative	-.056
Test Statistic		.133
Asymp. Sig. (2-tailed) ^c		<.001
Monte Carlo Sig. (2-tailed) ^d	Sig.	<.001
	99% Confidence Interval Lower Bound	.000
	Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Sumber : SPSS 2025, Data diolah

2. UJI HETEROKEDASTISITAS

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.406 ^a	.165	.079	744.91807

a. Predictors: (Constant), X3X4, X1_kuadrat, Profitabilitas, X3_kuadrat, X2_kuadrat, Umur Perusahaan, X2X4, X2X3, Solvabilitas, X4_kuadrat, Ukuran Perusahaan, X1X2, X1X4, X1X3

Sumber : SPSS 2025, Data diolah

3. UJI MULTIKOLINEARITAS

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukuran Perusahaan	.954	1.048
	Profitabilitas	.886	1.129
	Solvabilitas	.993	1.007
	Umur Perusahaan	.882	1.133

a. Dependent Variable: Audit Delay

Sumber : SPSS 2025, Data diolah

4. UJI AUTO KORELASI

- DURBIN WATSON**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.384 ^a	.147	.124	23.325	1.372

a. Predictors: (Constant), Umur Perusahaan, Solvabilitas, Ukuran Perusahaan, Profitabilitas

b. Dependent Variable: Audit Delay

Sumber : SPSS 2025, Data diolah

- **COCHRANE – ORCUTT**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.358 ^a	.128	.104	22.18655	1.995

a. Predictors: (Constant), LAG_X4, LAG_X3, LAG_X1, LAG_X2

b. Dependent Variable: LAG_Y

Sumber : SPSS 2025, Data diolah

ANALISIS REGRESI LINEAR BERGANDA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	169.165	30.587		5.531	<.001
	Ukuran Perusahaan	-2.571	1.093	-.185	-2.352	.020
	Profitabilitas	-.068	.145	-.038	-.466	.642
	Solvabilitas	.239	.082	.224	2.915	.004
	Umur Perusahaan	-.333	.121	-.225	-2.752	.007

a. Dependent Variable: Audit Delay

Sumber : SPSS 2025, Data diolah

UJI HIPOTESIS

1. UJI KOEFISIEN DETERMINASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.384 ^a	.147	.124	23.325

a. Predictors: (Constant), Umur Perusahaan, Solvabilitas, Ukuran Perusahaan, Profitabilitas

Sumber : SPSS 2025, Data diolah

2. UJI t

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	169.165	30.587		5.531	<.001
	Ukuran Perusahaan	-2.571	1.093	-.185	-2.352	.020
	Profitabilitas	-.068	.145	-.038	-.466	.642
	Solvabilitas	.239	.082	.224	2.915	.004
	Umur Perusahaan	-.333	.121	-.225	-2.752	.007

a. Dependent Variable: Audit Delay

Sumber : SPSS 2025, Data diolah

3. UJI F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13609.381	4	3402.345	6.254	<.001 ^b
	Residual	78884.779	145	544.033		
	Total	92494.160	149			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Umur Perusahaan, Solvabilitas, Ukuran Perusahaan, Profitabilitas

Sumber : SPSS 2025, Data diolah



Lampiran 5 Berita Acara Bimbingan





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(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : Sulis Tiawati
2. NIM : 20441790
3. Prodi : S1 Akuntansi
4. Bidang : Akuntansi Keuangan
5. Alamat : Jl. Surodiningrat RT01/RW01, Gondoloyo, Setono, Jenangan, Ponorogo
6. Judul Skripsi : Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, dan Umur Perusahaan Terhadap Audit Delay Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2023
7. Masa Pembimbingan : September 2024 s/d Agustus 2025
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
17-10-2024	Revisi Proposal	f
20-10-2024	Revisi Proposal	f f
21-10-2024	ACC Proposal	f f f
22-10-2024	revisi proposal	f f f
23-10-2024	revisi proposal	f f f
4-11-2024	ACC Proposal	f f f
28-11-2024	Revisi Bab 1, 2, 3	f f f
1-12-2024	Revisi Bab 1, 2, 3	f f f
10-12-2024	Revisi Bab 1, 2, 3	f f f
18-12-2024	Revisi Bab 1, 2, 3	f f f
31-12-2024	ACC Bab 1, 2, 3	f f f
3-1-2025	Revisi Bab 1, 2, 3	f f f
8-1-2025	revisi bab 1, 2, 3	f f f
9-1-2025	ACC bab 1, 2, 3	f f f
20-1-2025	Revisi Bab 4 & 5	f f f
21-1-2025	ACC. Bab 4 & 5	f f

