

Lampiran 1

Hasil Pengambilan Sampel

Kota/Kabupaten	Audit Delay	Akuntabilitas Kinerja	Tipe Pemerintah Daerah	Temuan Audit	Opini
Aceh Selatan	1	3	0	3281,57	0
Aceh Singkil	1	2	0	0	1
Aceh Utara	1	3	0	4672,83	0
Bireuen	1	2	0	0	1
Lhokseumawe	1	2	1	0	1
Nagan Raya	1	2	0	0	1
Pidie	1	2	0	2519,43	0
Asahan	1	2	0	0	1
Binjai	1	2	1	0	1
Deli Serdang	1	1	0	5791,07	0
Karo	1	1	0	1981,14	0
Labuhan Batu	1	2	0	0	1
Langkat	1	2	0	3492,42	0
Nias	1	2	0	6443,37	0
Simalungun	1	1	0	1492,78	0
Tapanuli Selatan	1	2	0	0	1
Tapanuli Tengah	1	2	0	5204,13	0
Tapanuli Utara	1	1	0	0	1
Dairi	1	2	0	0	1
Mandaling Natal	1	1	0	6721,52	0
Toba Samosir	1	2	0	3024,00	0
Labuhanbatu Selatan	1	2	0	0	1
Labuhanbatu Utara	1	2	0	1934,49	1
Nias Utara	1	2	0	2871,61	0
Nias Barat	1	2	0	5465,17	0
Medan	1	3	1	0	1
Pematang Siantar	1	2	1	0	1
Tanjung Balai	1	3	1	2430,28	0
Tebing Tinggi	1	3	1	0	1
Padang Sidempuan	1	2	1	6327,92	0
Tanah Datar	1	3	0	0	1
Padangpanjang	1	3	1	4791,71	0

Padang	1	3	1	0	1
Bengkalis	1	2	0	0	1
Rokan Hulu	1	3	0	0	1
Pekanbaru	1	2	1	5106,64	0
Dumai	1	3	1	2980,95	0
Bengkulu Utara	1	2	0	0	1
Rejang Lebong	1	2	0	2202,79	0
Bengkulu	1	2	1	3873	0
Bangka Barat	1	3	0	0	1
Pangkal Pinang	1	3	1	5753,74	0
Lampung Selatan	1	2	0	1392,04	0
Lampung Tengah	1	2	0	1666,47	0
Lampung Utara	1	2	0	2143,59	0
Tanggamus	1	2	0	0	1
Tulang Bawang	1	3	0	0	1
Lampung Timur	1	2	0	4781,26	0
Way Kanan	1	2	0	0	1
Metro	1	3	1	0	1
Bogor	1	3	0	3391,62	0
Cirebon	1	3	0	2367,14	0
Garut	1	3	0	3864,36	0
Kuningan	1	2	0	0	1
Majalengka	1	2	0	0	1
Sukabumi	1	3	0	0	1
Purwakarta	1	2	0	2743	0
Bogor	1	3	1	2195,83	0
Cirebon	1	2	1	3798,13	0
Sukabumi	1	3	1	0	1
Bekasi	1	3	1	4804,51	0
Tasikmalaya	1	2	1	11839,32	0
Banyumas	1	2	0	0	1
Brebes	1	2	0	0	0
Cilacap	1	3	0	0	0
Jepara	1	2	0	0	1
Magelang	1	3	0	0	0
Sragen	1	3	0	0	0
Sukoharjo	1	2	0	0	0
Tegal	1	3	0	0	0
Temanggung	1	2	0	0	1

Wonosobo	1	2	0	0	0
Semarang	1	3	1	0	0
Tegal	1	3	1	0	0
Yogyakarta	1	3	1	0	1
Bangkalan	1	3	0	0	0
Badung	1	3	0	0	1
Bangli	1	2	0	0	0
Buleleng	1	2	0	0	1
Gianyar	1	2	0	0	1
Jembrana	1	2	0	0	1
Karangasem	1	3	0	3146,85	0
Klungkung	1	2	0	0	0
Tabanan	1	3	0	0	1
Denpasar	1	3	1	0	1
Alor	1	2	0	0	0
Belu	1	2	0	0	0
Ende	1	2	0	0	0
Flores Timur	1	2	0	0	0
Kupang	1	2	0	2131,16	0
Manggarai	1	3	0	0	0
Sika	1	2	0	934,68	0
Sumba Barat	1	2	0	0	0
Timor Tengah Selatan	1	3	0	520,98	0
Timor Tengah Utara	1	2	0	578,19	0
Lembata	1	2	0	262,84	0
Rote Ndao	1	2	0	1241,32	0
Kupang	1	3	1	0	0
Kapuas Hulu	1	2	0	956,99	0
Ketapang	1	2	0	0	1
Pontianak	1	3	0	24826,82	0
Sambas	1	2	0	0	0
Sanggau	1	2	0	0	1
Sintang	1	3	0	0	1
Bengkayang	1	3	0	16602,68	0
Landak	1	2	0	0	1
Singkwang	1	3	1	59975,75	0
Barito Selatan	1	2	0	6338,51	0
Barito Utara	1	2	0	0	1

Kotawaringin Barat	1	2	0	0	1
Kotawaringin Timur	1	3	0	0	1
Barito Timur	1	2	0	2419,32	0
Gunung Mas	1	3	0	4128,14	0
Murung Raya	1	2	0	2337,5	0
Sukamara	1	2	0	0	1
Seruyan	1	2	0	0	0
Palangkaraya	1	2	1	5390,33	0
Kutai Kertanegara	1	3	0	0	1
Malinau	1	2	0	0	1
Nunukan	1	3	0	4537,04	0
Tarakan	1	3	1	0	1
Manado	1	3	1	0	1
Bitung	1	3	1	0	1
Gorontalo	1	3	1	0	1
Poso	1	2	0	15292,05	0
Toli-toli	1	2	0	9854,13	0
Buol	1	1	0	1259,14	0
Morowali	1	2	0	11222,37	0
Parigi Moutong	1	2	0	4605,25	0
Bone	1	2	0	8460,17	0
Luwu	1	2	0	8468,91	0
Palopo	1	2	1	0	0
Aceh Barat	0	3	0	0	1
Aceh Besar	0	2	0	0	1
Aceh Jaya	0	2	0	0	1
Aceh Tamiang	0	2	0	0	1
Aceh Tengah	0	2	0	0	1
Aceh Timur	0	2	0	0	1
Banda Aceh	0	3	1	0	1
Gayo Lues	0	2	0	0	1
Langsa	0	2	1	0	1
Sabang	0	2	1	0	1
Pesisir Selatan	0	3	0	0	1
Kerinci	0	2	0	0	1
Kuantan Singingi	0	2	0	0	1
Pelalawan	0	2	0	0	1
Siak	0	3	0	0	1
Karimun	0	3	0	0	1

Natuna	0	3	0	0	1
Batam	0	3	1	0	1
Tanjung Pinang	0	3	1	0	1
Lahat	0	2	0	0	1
Muara Enim	0	3	0	0	1
Musi Banyuasin	0	3	0	0	1
Musi Rawas	0	3	0	0	1
Ogan Komering Ilir	0	3	0	0	1
Banyuasin	0	3	0	0	1
Palembang	0	3	1	0	1
Prabumulih	0	2	1	0	1
Lubuk Linggau	0	3	1	0	1
Lampung Barat	0	2	0	0	1
Bandar Lampung	0	2	1	0	1
Lebak	0	3	0	0	0
Serang	0	3	0	0	1
Tangerang	0	3	0	0	1
Tangerang	0	3	1	0	1
Cilegon	0	3	1	0	1
Bekasi	0	3	0	0	1
Ciamis	0	3	0	0	1
Cianjur	0	3	0	0	1
Sumedang	0	2	0	0	1
Tasikmalaya	0	2	0	0	1
Depok	0	3	1	0	1
Cimahi	0	2	1	0	1
Banjar	0	3	1	0	1
Banjanegara	0	3	0	0	1
Blora	0	2	0	0	1
Boyolali	0	3	0	0	1
Karanganyar	0	3	0	0	1
Kudus	0	3	0	0	1
Pati	0	2	0	0	0
Pekalongan	0	2	0	0	0
Pemalang	0	2	0	0	0
Purbalingga	0	3	0	2318,22	0
Purworejo	0	2	0	0	1
Rembang	0	3	0	0	0
Semarang	0	2	0	0	1

Wonogiri	0	2	0	0	0
Batang	0	3	0	0	0
Surakarta	0	3	1	0	0
Pekalongan	0	2	1	0	0
Bantul	0	3	0	0	1
Gunung Kidul	0	3	0	0	0
Kulon Progo	0	3	0	0	1
Banyuwangi	0	3	0	0	1
Bojonegoro	0	3	0	0	1
Bondowoso	0	2	0	0	1
Jombang	0	3	0	0	1
Lumajang	0	3	0	0	1
Madiun	0	3	0	0	1
Magetan	0	2	0	0	1
Malang	0	3	0	0	1
Mojokerto	0	3	0	0	1
Nganjuk	0	3	0	0	1
Ngawi	0	3	0	0	1
Pacitan	0	3	0	0	1
Pamekasan	0	2	0	0	1
Pasuruan	0	2	0	0	1
Ponorogo	0	3	0	0	1
Probolinggo	0	3	0	0	1
Sidoarjo	0	3	0	0	1
Situbondo	0	2	0	0	1
Tulungagung	0	3	0	0	1
Kediri	0	2	1	0	1
Madiun	0	3	1	0	1
Malang	0	3	1	0	1
Surabaya	0	3	1	0	1
Lombok Barat	0	3	0	0	1
Lombok Tengah	0	2	0	0	1
Sumbawa	0	3	0	0	1
Mataram	0	3	1	0	1
Bima	0	2	1	0	1
Hulu Sungai Selatan	0	3	0	0	1
Hulu Sungai Tengah	0	3	0	0	1
Tanah Laut	0	3	0	0	1
Tabalong	0	2	0	0	1

Tapin	0	2	0	0	1
Banjarmasin	0	3	1	0	1
Minahasa	0	2	0	0	1
Boalemo	0	2	0	0	1
Banggai	0	2	0	0	1
Donggala	0	3	0	0	1
Banggai Kepulauan	0	1	0	0	1
Palu	0	2	1	0	1

Lampiran 2

Hasil Statistik Deskriptif**Descriptive Statistics**

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
AUDIT_DELAY	234	0	1	,56	,032	,497
AKUNTABILITAS_KINERJA	234	1	3	2,44	,036	,554
TIPE_PEMERINTAH	234	0	1	,24	,028	,425
TEMUAN	234	,00	59975,75	1415,2101	316,22535	4837,31775
OPINI	234	0	1	,62	,032	,488
Valid N (listwise)	234					

Lampiran 3

Hasil Uji Linear Logistik

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a AKUNTABILITAS_KINERJA	-0,829	0,311	7,086	1	0,008	0,437	0,237	0,804
TIPE_PEMERINTAH	0,317	0,384	0,684	1	0,408	1,374	0,647	2,914
TEMUAN	0,001	0	5,206	1	0,023	1,001	1	1,002
OPINI	-1,429	0,419	11,658	1	0,001	0,24	0,105	0,544
Constant	2,856	0,852	11,229	1	0,001	17,39		

a. Variable(s) entered on step 1: AKUNTABILITAS_KINERJA, TIPE_PEMERINTAH, TEMUAN, OPINI.

Lampiran 4

Hasil Uji Kelayakan Model Regresi**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	4,943	5	,423

Lampiran 5

Hasil Uji Model Fit**Iteration History^{a,b,c}**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	320,536	,256
	2	320,536	,258
	3	320,536	,258

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 320,536
 c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

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

Iteration		-2 Log likelihood	Coefficients				
			Constant	AKUNTABILITAS_KINERJA	TIPE_PEMERINTAH	TEMUAN	OPINI
Step 1	1	248,857	2,775	-,624	,233	,000	-1,792
	2	241,600	3,468	-,836	,320	,000	-2,012
	3	235,652	3,163	-,837	,318	,000	-1,707
	4	232,146	2,946	-,835	,305	,001	-1,496
	5	231,078	2,887	-,834	,314	,001	-1,445
	6	230,908	2,861	-,830	,317	,001	-1,431
	7	230,901	2,856	-,829	,317	,001	-1,429
	8	230,901	2,856	-,829	,317	,001	-1,429

- a. Method: Enter
 b. Constant is included in the model.
 c. Initial -2 Log Likelihood: 320,536
 d. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Lampiran 6

Hasil Uji Model Summary**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	230,901 ^a	,318	,427

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Lampiran 7

Hasil Omnibus Test of Model Coefficient (Pengujian Simultan)

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	89,635	4	,000
	Block	89,635	4	,000
	Model	89,635	4	,000

Lampiran 8

Hasil Uji Parsial

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a								
AKUNTABILITAS_KINERJA	-0,829	0,311	7,086	1	0,008	0,437	0,237	0,804
TIPE_PEMERINTAH	0,317	0,384	0,684	1	0,408	1,374	0,647	2,914
TEMUAN	0,001	0	5,206	1	0,023	1,001	1	1,002
OPINI	-1,429	0,419	11,658	1	0,001	0,24	0,105	0,544
Constant	2,856	0,852	11,229	1	0,001	17,39		

a. Variable(s) entered on step 1: AKUNTABILITAS_KINERJA, TIPE_PEMERINTAH, TEMUAN, OPINI.

Lampiran 9

Tabel Distribusi *Chi-Square*

DF	P										
	0.995	0.975	0.20	0.10	0.05	0.025	0.02	0.01	0.005	0.002	0.001
1	0.00003 93	0.00098 2	1.642	2.706	3.841	5.024	5.412	6.635	7.879	9.550	10.828
2	0.0100	0.0506	3.219	4.605	5.991	7.378	7.824	9.210	10.597	12.429	13.816
3	0.0717	0.216	4.642	6.251	7.815	9.348	9.837	11.345	12.838	14.796	16.266
4	0.207	0.484	5.989	7.779	9.488	11.143	11.668	13.277	14.860	16.924	18.467
5	0.412	0.831	7.289	9.236	11.070	12.833	13.388	15.086	16.750	18.907	20.515
6	0.676	1.237	8.558	10.645	12.592	14.449	15.033	16.812	18.548	20.791	22.458
7	0.989	1.690	9.803	12.017	14.067	16.013	16.622	18.475	20.278	22.601	24.322
8	1.344	2.180	11.030	13.362	15.507	17.535	18.168	20.090	21.955	24.352	26.124
9	1.735	2.700	12.242	14.684	16.919	19.023	19.679	21.666	23.589	26.056	27.877
10	2.156	3.247	13.442	15.987	18.307	20.483	21.161	23.209	25.188	27.722	29.588
11	2.603	3.816	14.631	17.275	19.675	21.920	22.618	24.725	26.757	29.354	31.264
12	3.074	4.404	15.812	18.549	21.026	23.337	24.054	26.217	28.300	30.957	32.909
13	3.565	5.009	16.985	19.812	22.362	24.736	25.472	27.688	29.819	32.535	34.528
14	4.075	5.629	18.151	21.064	23.685	26.119	26.873	29.141	31.319	34.091	36.123
15	4.601	6.262	19.311	22.307	24.996	27.488	28.259	30.578	32.801	35.628	37.697
16	5.142	6.908	20.465	23.542	26.296	28.845	29.633	32.000	34.267	37.146	39.252
17	5.697	7.564	21.615	24.769	27.587	30.191	30.995	33.409	35.718	38.648	40.790
18	6.265	8.231	22.760	25.989	28.869	31.526	32.346	34.805	37.156	40.136	42.312
19	6.844	8.907	23.900	27.204	30.144	32.852	33.687	36.191	38.582	41.610	43.820
20	7.434	9.591	25.038	28.412	31.410	34.170	35.020	37.566	39.997	43.072	45.315
21	8.034	10.283	26.171	29.615	32.671	35.479	36.343	38.932	41.401	44.522	46.797
22	8.643	10.982	27.301	30.813	33.924	36.781	37.659	40.289	42.796	45.962	48.268
23	9.260	11.689	28.429	32.007	35.172	38.076	38.968	41.638	44.181	47.391	49.728
24	9.886	12.401	29.553	33.196	36.415	39.364	40.270	42.980	45.559	48.812	51.179
25	10.520	13.120	30.675	34.382	37.652	40.646	41.566	44.314	46.928	50.223	52.620
26	11.160	13.844	31.795	35.563	38.885	41.923	42.856	45.642	48.290	51.627	54.052
27	11.808	14.573	32.912	36.741	40.113	43.195	44.140	46.963	49.645	53.023	55.476
28	12.461	15.308	34.027	37.916	41.337	44.461	45.419	48.278	50.993	54.411	56.892
29	13.121	16.047	35.139	39.087	42.557	45.722	46.693	49.588	52.336	55.792	58.301
30	13.787	16.791	36.250	40.256	43.773	46.979	47.962	50.892	53.672	57.167	59.703
31	14.458	17.539	37.359	41.422	44.985	48.232	49.226	52.191	55.003	58.536	61.098
32	15.134	18.291	38.466	42.585	46.194	49.480	50.487	53.486	56.328	59.899	62.487
33	15.815	19.047	39.572	43.745	47.400	50.725	51.743	54.776	57.648	61.256	63.870
34	16.501	19.806	40.676	44.903	48.602	51.966	52.995	56.061	58.964	62.608	65.247
35	17.192	20.569	41.778	46.059	49.802	53.203	54.244	57.342	60.275	63.955	66.619
36	17.887	21.336	42.879	47.212	50.998	54.437	55.489	58.619	61.581	65.296	67.985
37	18.586	22.106	43.978	48.363	52.192	55.668	56.730	59.893	62.883	66.633	69.346