**Lampiran 19. Koefisien Korelasi**

**Perbankan Konvensional**

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| **Correlations** |
|  | Ukuran Perusahaan | Opini Audit | Profitabilitas | Reputasi KAP | Audit Delay |
| Ukuran Perusahaan | Pearson Correlation | 1 | .234\* | .406\*\* | .560\*\* | -.640\*\* |
| Sig. (2-tailed) |  | .016 | .000 | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 |
| Opini Audit | Pearson Correlation | .234\* | 1 | .526\*\* | .398\*\* | -.317\*\* |
| Sig. (2-tailed) | .016 |  | .000 | .000 | .001 |
| N | 105 | 105 | 105 | 105 | 105 |
| Profitabilitas | Pearson Correlation | .406\*\* | .526\*\* | 1 | .360\*\* | -.354\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 |
| N | 105 | 105 | 105 | 105 | 105 |
| Reputasi KAP | Pearson Correlation | .560\*\* | .398\*\* | .360\*\* | 1 | -.369\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 |
| N | 105 | 105 | 105 | 105 | 105 |
| Audit Delay | Pearson Correlation | -.640\*\* | -.317\*\* | -.354\*\* | -.369\*\* | 1 |
| Sig. (2-tailed) | .000 | .001 | .000 | .000 |  |
| N | 105 | 105 | 105 | 105 | 105 |
| \*. Correlation is significant at the 0.05 level (2-tailed). |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |

**Perbankan Syariah**

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| **Correlations** |
|  | Ukuran Perusahaan | Opini Audit | Profitabilitas | Reputasi KAP | Audit Delay |
| Ukuran Perusahaan | Pearson Correlation | 1 | -.220 | .403\* | .288 | -.363\* |
| Sig. (2-tailed) |  | .244 | .027 | .123 | .049 |
| N | 30 | 30 | 30 | 30 | 30 |
| Opini Audit | Pearson Correlation | -.220 | 1 | -.057 | .150 | -.096 |
| Sig. (2-tailed) | .244 |  | .763 | .428 | .612 |
| N | 30 | 30 | 30 | 30 | 30 |
| Profitabilitas | Pearson Correlation | .403\* | -.057 | 1 | -.184 | -.411\* |
| Sig. (2-tailed) | .027 | .763 |  | .330 | .024 |
| N | 30 | 30 | 30 | 30 | 30 |
| Reputasi KAP | Pearson Correlation | .288 | .150 | -.184 | 1 | .132 |
| Sig. (2-tailed) | .123 | .428 | .330 |  | .486 |
| N | 30 | 30 | 30 | 30 | 30 |
| Audit Delay | Pearson Correlation | -.363\* | -.096 | -.411\* | .132 | 1 |
| Sig. (2-tailed) | .049 | .612 | .024 | .486 |  |
| N | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). |