

LAMPIRAN

Lampiran 1 Daftar Perusahaan Sampel

No	Kode Perusahaan	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	BRAM	Indo Kordsa Tbk
3	CTBN	Citra Turbindo Tbk
4	EKAD	Ekadharna International Tbk
5	ETWA	Eterindo Wahanatama Tbk
6	IMAS	Indomobil Sukses International Tbk
7	INDF	Indofood Sukses Makmur Tbk
8	JECC	Jembo Cable Company Tbk
9	KLBF	Kalbe Farma Tbk
10	KRAS	Krakatau Steel Tbk
11	MBTO	Martina Berto Tbk
12	MYOR	Mayora Indah Tbk
13	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
14	SMGR	Semen Gresik Tbk
15	SRSN	Indo Acitama Tbk
16	SULI	Sumalindo Lestari Jaya Tbk
17	TOTO	Surya Toto Indonesia Tbk
18	TRST	Trias Sentosa Tbk
19	UNIC	Unggul Indah Cahaya Tbk
20	UNVR	Unilever Indonesia Tbk

Lampiran 2 Data Variabel Penelitian

No	Tahun	Kode Perusahaan	FAI	Kompleksitas	Ukuran Perusahaan	Fee Audit
1	2013	AISA	7	6	5.020.824.000.000	5.582.000.000
2	2013	BRAM	6	2	2.928.097.851.000	2.549.996.750
3	2013	CTBN	16	6	3.358.353.265.750	39.108.370.000
4	2013	EKAD	5	2	343.601.504.089	917.202.223
5	2013	ETWA	8	3	1.291.711.270.379	6.805.344.843
6	2013	IMAS	4	9	22.315.022.507.630	24.382.696.495
7	2013	INDF	4	19	78.092.789.000.000	196.128.000.000
8	2013	JECC	12	1	1.239.821.716.000	3.269.548.000
9	2013	KLBF	5	15	11.315.061.275.026	26.792.291.663
10	2013	KRAS	34	11	291.489.240.000	232.505.000
11	2013	MBTO	7	2	611.769.745.328	2.242.824.934
12	2013	MYOR	5	4	9.710.223.454.000	7.307.386.415
13	2013	SIDO	5	2	2.951.507.000.000	5.104.000.000
14	2013	SMGR	2	11	30.792.884.092.000	75.011.891.000
15	2013	SRSN	5	0	420.782.548.000	952.564.000
16	2013	SULI	2	6	941.141.000.000	12.803.000.000
17	2013	TOTO	8	0	1.746.177.682.568	4.051.019.234
18	2013	TRST	7	2	3.260.919.505.192	1.313.183.898
19	2013	UNIC	7	4	3.298.556.054.500	5.835.238.500
20	2013	UNVR	17	1	13.348.188.000.000	20.887.000.000
21	2014	AISA	10	6	7.371.846.000.000	5.723.000.000
22	2014	BRAM	6	2	3.854.342.433.634	2.469.420.044
23	2014	CTBN	13	6	3.252.981.106.214	47.400.295.334
24	2014	EKAD	6	2	411.348.790.570	946.902.462
25	2014	ETWA	7	3	1.331.049.053.223	6.282.808.153
26	2014	IMAS	4	9	23.471.397.834.920	16.526.634.041
27	2014	INDF	6	19	85.938.885.000.000	130.761.000.000
28	2014	JECC	12	1	1.062.476.023.000	2.051.655.000
29	2014	KLBF	7	15	12.425.032.367.729	36.088.379.587
30	2014	KRAS	33	11	324.854.843.460	284.420.500
31	2014	MBTO	7	2	619.383.082.066	990.613.973
32	2014	MYOR	4	4	10.291.108.029.334	3.036.681.758
33	2014	SIDO	3	3	2.821.399.000.000	4.898.000.000
34	2014	SMGR	2	13	34.331.674.737.000	52.454.481.000
35	2014	SRSN	5	0	463.347.124.000	1.046.125.000
36	2014	SULI	6	6	900.611.000.000	7.034.000.000
37	2014	TOTO	7	0	2.027.288.693.678	4.940.354.061
38	2014	TRST	7	2	3.261.285.495.052	1.959.708.158
39	2014	UNIC	7	4	2.950.679.483.192	2.469.420.044
40	2014	UNVR	15	1	14.280.670.000.000	28.246.000.000

Lampiran 2 Data Variabel Penelitian

No	Tahun	Kode Perusahaan	FAI	Kompleksitas	Ukuran Perusahaan	Fee Audit
41	2015	AISA	12	6	9.060.979.000.000	11.490.000.000
42	2015	BRAM	8	2	4.045.995.199.408	5.069.579.560
43	2015	CTBN	14	6	3.198.145.107.664	39.936.832.496
44	2015	EKAD	7	2	389.691.595.500	1.542.118.240
45	2015	ETWA	6	3	1.332.731.163.136	11.218.176.068
46	2015	IMAS	4	9	24.860.957.839.497	18.046.303.110
47	2015	INDF	5	20	91.831.526.000.000	85.097.000.000
48	2015	JECC	12	1	1.358.464.081.000	2.319.314.000
49	2015	KLBF	7	15	13.696.417.381.439	29.951.262.401
50	2015	KRAS	35	11	513.265.244.160	317.624.240
51	2015	MBTO	6	2	648.899.377.240	1.414.255.338
52	2015	MYOR	3	4	11.342.715.686.221	6.371.646.804
53	2015	SIDO	3	3	2.796.111.000.000	3.729.000.000
54	2015	SMGR	3	13	38.153.118.932.000	75.932.076.000
55	2015	SRSN	4	0	574.073.314.000	1.306.792.000
56	2015	SULI	5	6	1.178.651.869.648	5.477.985.272
57	2015	TOTO	7	0	2.439.540.859.205	13.159.702.233
58	2015	TRST	8	2	3.357.359.499.954	2.146.030.393
59	2015	UNIC	7	4	3.084.012.140.000	3.842.019.408
60	2015	UNVR	22	1	15.729.945.000.000	34.795.000.000

Lampiran 2 Data Variabel Penelitian

No	Tahun	Kode Perusahaan	LNASSET	LNAUFEE
1	2013	AISA	29,24	22,44
2	2013	BRAM	28,71	21,66
3	2013	CTBN	28,84	24,39
4	2013	EKAD	26,56	20,64
5	2013	ETWA	27,89	22,64
6	2013	IMAS	30,74	23,92
7	2013	INDF	31,99	26,00
8	2013	JECC	27,85	21,91
9	2013	KLBF	30,06	24,01
10	2013	KRAS	24,10	16,96
11	2013	MBTO	27,14	21,53
12	2013	MYOR	29,90	22,71
13	2013	SIDO	28,71	22,35
14	2013	SMGR	31,06	25,04
15	2013	SRSN	26,77	20,67
16	2013	SULI	27,57	23,27
17	2013	TOTO	28,19	22,12
18	2013	TRST	28,81	21,00
19	2013	UNIC	28,82	22,49
20	2013	UNVR	30,22	23,76
21	2014	AISA	29,63	22,47
22	2014	BRAM	28,98	21,63
23	2014	CTBN	28,81	24,58
24	2014	EKAD	26,74	20,67
25	2014	ETWA	27,92	22,56
26	2014	IMAS	30,79	23,53
27	2014	INDF	32,08	25,60
28	2014	JECC	27,69	21,44
29	2014	KLBF	30,15	24,31
30	2014	KRAS	24,20	17,16
31	2014	MBTO	27,15	20,71
32	2014	MYOR	29,96	21,83
33	2014	SIDO	28,67	22,31
34	2014	SMGR	31,17	24,68
35	2014	SRSN	26,86	20,77
36	2014	SULI	27,53	22,67
37	2014	TOTO	28,34	22,32
38	2014	TRST	28,81	21,40
39	2014	UNIC	28,71	21,63
40	2014	UNVR	30,29	24,06

Lampiran 2 Data Variabel Penelitian

No	Tahun	Kode Perusahaan	LNASSET	LNAUFEE
41	2015	AISA	29,83	23,16
42	2015	BRAM	29,03	22,35
43	2015	CTBN	28,79	24,41
44	2015	EKAD	26,69	21,16
45	2015	ETWA	27,92	23,14
46	2015	IMAS	30,84	23,62
47	2015	INDF	32,15	25,17
48	2015	JECC	27,94	21,56
49	2015	KLBF	30,25	24,12
50	2015	KRAS	24,66	17,27
51	2015	MBTO	27,20	21,07
52	2015	MYOR	30,06	22,58
53	2015	SIDO	28,66	22,04
54	2015	SMGR	31,27	25,05
55	2015	SRSN	27,08	20,99
56	2015	SULI	27,80	22,42
57	2015	TOTO	28,52	23,30
58	2015	TRST	28,84	21,49
59	2015	UNIC	28,76	22,07
60	2015	UNVR	30,39	24,27

Lampiran 3 Hasil Output SPSS

Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
FAI	60	2	35	8,52	7,072
KOMPLEKS	60	0	20	5,42	5,247
ASSET	60	291.489.240.000	91.831.526.000.000	10.571.053.018.310,09	19.414.490.479.278,434
AUFEE	60	232.505.000	196.128.000.000	19.167.477.993,88	33.950.358.390,145
Valid N (listwise)	60				

Hasil Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,084	60	,200*	,967	60	,103

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

a. Lilliefors Significance Correction

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-1,877	2,578		-,728	,470		
FAI	-,028	,020	-,108	-1,420	,161	,660	1,515
KOMPLEKS	,012	,026	,035	,476	,636	,705	1,418
LNASSET	,853	,089	,814	9,620	,000	,531	1,883

a. Dependent Variable: LNAUFEE

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,723	1,609		-,450	,655		
FAI	,022	,012	,282	1,761	,084	,660	1,515
KOMPLEKS	-,011	,016	-,104	-,669	,506	,705	1,418
LNASSET	,043	,055	,139	,782	,438	,531	1,883

a. Dependent Variable: ABS_RES1

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,887 ^a	,787	,776	,87186	2,162

a. Predictors: (Constant), LNASSET, KOMPLEKS, FAI

b. Dependent Variable: LNAUFEE

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,887 ^a	,787	,776	,87186	2,162

a. Predictors: (Constant), LNASSET, KOMPLEKS, FAI

b. Dependent Variable: LNAUFEE

Hasil Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	157,503	3	52,501	69,067	,000 ^b
	Residual	42,568	56	,760		
	Total	200,071	59			

a. Dependent Variable: LNAUFEE

b. Predictors: (Constant), LNASSET, KOMPLEKS, FAI

Hasil Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,877	2,578		-,728	,470		
	FAI	-,028	,020	-,108	-1,420	,161	,660	1,515
	KOMPLEKS	,012	,026	,035	,476	,636	,705	1,418
	LNASSET	,853	,089	,814	9,620	,000	,531	1,883

a. Dependent Variable: LNAUFEE