

Lampiran 1

Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia tahun 2014-2016

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ALDO	Alkindo Naratama Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	APLI	Asiaplast Industries Tbk
6	ARNA	Arwana Citra Mulia Tbk
7	ASII	Astra International Tbk
8	AUTO	Astra Auto Part Tbk
9	BATA	Sepatu Bata Tbk
10	BUDI	Budi Acid Jaya Tbk
11	CEKA	Cahaya Kalbar Tbk
12	CPIN	Charoen Pokphand Indonesia
13	DLTA	Delta Djakarta Tbk
14	DPNS	Duta Pertiwi Nusantara Tbk
15	DVLA	Darya Varia Laboratoria Tbk
16	EKAD	Ekadharma Internasional Tbk
17	GGRM	Gudang Garam Tbk
18	ICBP	Indofood CBP Sukses Makmur Tbk

No	Kode	Nama Perusahaan
19	IGAR	Champion Pasific Indonesia Tbk
20	INAI	Indal Aluminium Industry Tbk
21	INCI	Intan Wijaya Internasional Tbk
22	INDS	Indospring Tbk
23	JECC	Jembo Cable Company Tbk
24	JPFA	Japfa Comfeed Indonesia Tbk
25	KBLI	KMI Wire and Cable Tbk
26	KBLM	Kabelindo Murni Tbk
27	KLBF	Kalbe Farma Tbk
28	LION	Lion Metal Works Tbk
29	LMPI	Langgeng Makmur Industry Tbk
30	LMSH	Lionmesh Prima Tbk
31	MERK	Merck Tbk
32	MLBI	Multi Bintang Indonesia Tbk
33	MYOR	Mayora Indah Tbk
34	NIPS	Nippres Tbk
35	PICO	Pelangi Indah Canindo Tbk
36	PYFA	Pyridam Farma Tbk
37	RICY	Ricky Putra Globalindo Tbk
38	ROTI	Nippon Indosari Corporindo Tbk
39	SCCO	Supreme Cable Manufacturing and Commerce Tbk

No	Kode	Nama Perusahaan
40	SKBM	Sekar Bumi Tbk
41	SMGR	Semen Gresik Tbk
42	SMSM	Selamat Sempurna Tbk
43	SRSN	Indo Acitama Tbk
44	STTP	Siantar Top Tbk
45	TCID	Mandom Indonesia Tbk
46	TOTO	Surya Toto Indonesia Tbk
47	TRIS	Trisula International Tbk
48	TRST	Trias Sentosa Tbk
49	TSPC	Tempo Scan Pasific Tbk
50	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
51	UNIT	Nusantara Inti Corpora Tbk
52	WIIM	Wismilak Inti Makmur Tbk

Lampiran 2

Hasil Sampling Perusahaan Manufaktur di Bursa Efek Indonesia

Tahun 2014–2016

No	Kode	KUA	TENUR	SPEC	KMTE	UP
1	ADES	0,327	1	0	3	26,95
2	ADES	0,245	2	0	3	27,21
3	ADES	0,160	3	0	3	27,37
4	AKPI	0,090	3	1	3	28,43
5	AKPI	0,055	4	1	3	28,69
6	AKPI	0,044	5	1	3	28,59
7	ALDO	0,341	3	0	3	26,60
8	ALDO	0,236	4	0	3	26,63
9	ALDO	0,296	5	0	3	26,75
10	AMFG	0,028	3	0	4	29,00
11	AMFG	0,028	4	0	4	29,08
12	AMFG	-0,009	5	0	3	29,34
13	APLI	0,422	3	1	3	26,33
14	APLI	0,463	4	1	3	26,46
15	APLI	0,361	5	1	3	26,47
16	ARNA	0,024	3	1	4	27,86
17	ARNA	0,131	4	1	4	27,99
18	ARNA	0,047	5	1	4	28,06
19	ASII	-10,719	3	1	4	26,19
20	ASII	-7,190	4	1	4	26,23
21	ASII	6,920	5	1	4	26,29
22	AUTO	-0,056	3	1	4	30,30
23	AUTO	0,010	4	1	4	30,29
24	AUTO	0,023	5	1	4	30,31
25	BATA	0,119	3	0	4	27,38
26	BATA	-0,014	4	0	4	27,40
27	BATA	0,076	5	0	3	27,41
28	BUDI	0,061	3	1	3	28,54
29	BUDI	0,033	4	1	3	28,81
30	BUDI	0,051	1	1	3	28,71
31	CEKA	-0,036	3	1	0	27,88
32	CEKA	0,014	4	1	3	28,03
33	CEKA	0,006	5	1	3	27,99
34	CPIN	-0,077	3	1	3	30,67

No	Kode	KUA	TENUR	SPEC	KMTE	UP
35	CPIN	-0,071	4	1	3	30,84
36	CPIN	-0,004	5	1	3	30,82
37	DLTA	0,082	3	0	3	27,62
38	DLTA	0,139	4	0	3	27,67
39	DLTA	0,102	5	0	3	27,81
40	DPNS	0,389	3	0	3	26,32
41	DPNS	0,406	4	0	3	26,34
42	DPNS	0,410	5	0	3	26,41
43	DVLA	0,102	3	1	3	27,84
44	DVLA	0,120	4	1	3	27,95
45	DVLA	0,098	5	1	3	28,06
46	EKAD	-0,340	3	0	3	26,74
47	EKAD	0,760	1	0	3	26,69
48	EKAD	0,238	1	0	3	27,28
49	GGRM	-0,094	3	1	3	31,70
50	GGRM	-0,092	4	1	3	31,78
51	GGRM	-0,046	5	1	3	31,77
52	ICBP	0,002	3	1	3	30,85
53	ICBP	0,015	4	1	3	30,91
54	ICBP	0,000	5	1	3	30,99
55	IGAR	0,268	2	0	3	26,58
56	IGAR	0,330	3	0	3	26,67
57	IGAR	0,288	4	0	3	26,81
58	INAI	0,210	3	0	3	27,52
59	INAI	0,144	4	0	3	27,92
60	INAI	0,009	5	0	3	27,92
61	INCI	0,746	3	0	3	25,72
62	INCI	0,711	1	0	3	25,86
63	INCI	0,616	2	0	3	26,32
64	INDS	0,025	3	0	3	28,46
65	INDS	0,048	4	0	3	28,57
66	INDS	0,050	5	0	3	28,54
67	JECC	-0,174	3	0	3	27,69
68	JECC	-0,072	4	0	3	27,94
69	JECC	-0,049	5	0	3	28,09
70	JPFA	0,074	3	1	5	30,39
71	JPFA	0,047	4	1	5	30,47
72	JPFA	-0,024	5	1	5	30,59
73	KBLI	0,074	3	0	3	27,92
74	KBLI	0,047	4	0	3	28,07
75	KBLI	-0,024	5	0	3	28,26
76	KBLM	-0,029	2	0	3	27,20

No	Kode	KUA	TENUR	SPEC	KMTE	UP
77	KBLM	0,150	3	0	3	27,21
78	KBLM	0,161	1	0	3	27,18
79	KLBF	-0,054	3	1	3	30,15
80	KLBF	0,013	4	1	3	30,25
81	KLBF	-0,020	5	1	4	30,35
82	LION	0,234	3	0	3	27,12
83	LION	0,205	4	0	3	27,18
84	LION	0,191	5	0	3	27,25
85	LMPI	0,111	1	0	4	27,42
86	LMPI	0,133	1	0	4	27,40
87	LMPI	0,139	2	0	3	27,42
88	LMSH	0,836	3	0	3	25,66
89	LMSH	0,889	4	0	3	25,62
90	LMSH	0,857	5	0	3	25,82
91	MERK	0,162	3	1	3	27,30
92	MERK	0,221	4	1	3	27,19
93	MERK	0,079	5	1	3	27,34
94	MLBI	0,161	2	0	3	28,43
95	MLBI	0,203	1	0	3	28,37
96	MLBI	0,060	2	0	3	28,45
97	MYOR	-0,054	3	0	3	29,96
98	MYOR	-0,056	4	0	3	30,06
99	MYOR	-0,013	1	0	3	30,19
100	NIPS	-0,014	1	0	3	27,82
101	NIPS	-0,030	2	0	3	28,07
102	NIPS	-0,051	3	0	3	28,21
103	PICO	0,162	1	0	2	27,16
104	PICO	0,214	2	0	2	27,13
105	PICO	0,202	1	0	3	27,18
106	PYFA	0,596	3	0	3	25,88
107	PYFA	0,671	4	0	3	25,80
108	PYFA	0,730	5	0	3	25,84
109	RICY	0,067	1	0	3	27,79
110	RICY	0,149	2	0	3	27,81
111	RICY	0,154	1	0	3	27,88
112	ROTI	0,080	3	1	3	28,39
113	ROTI	0,122	4	1	3	28,63
114	ROTI	0,068	5	1	3	28,70
115	SCCO	0,002	2	0	3	28,14
116	SCCO	0,046	3	0	3	28,20
117	SCCO	0,064	4	0	3	28,53
118	SKBM	0,084	1	0	3	27,20

No	Kode	KUA	TENUR	SPEC	KMTE	UP
119	SKBM	0,164	1	0	3	27,36
120	SKBM	0,096	2	0	3	27,63
121	SMGR	-17,774	2	1	4	24,26
122	SMGR	23,916	3	1	4	24,36
123	SMGR	-3,705	4	1	5	24,51
124	SMSM	0,019	2	0	3	28,19
125	SMSM	0,056	3	0	3	28,43
126	SMSM	0,059	4	0	3	28,44
127	SRSN	0,272	3	0	3	26,86
128	SRSN	0,119	4	0	3	27,08
129	SRSN	0,200	5	0	3	27,30
130	STTP	0,037	1	0	3	28,16
131	STTP	0,029	2	0	3	28,28
132	STTP	0,023	3	0	3	28,48
133	TCID	0,039	3	0	2	28,25
134	TCID	-0,196	4	0	2	28,36
135	TCID	0,037	5	0	2	28,41
136	TOTO	0,043	3	1	3	28,34
137	TOTO	0,014	4	1	3	28,52
138	TOTO	0,068	5	1	3	28,58
139	TRIS	0,183	2	0	3	26,98
140	TRIS	0,190	1	0	3	27,08
141	TRIS	0,203	2	0	3	27,18
142	TRST	0,036	3	1	3	28,81
143	TRST	0,040	4	1	3	28,84
144	TRST	0,041	5	1	3	28,82
145	TSPC	-0,020	3	0	3	29,35
146	TSPC	0,020	4	0	4	29,47
147	TSPC	0,008	5	0	4	29,52
148	ULTJ	-0,031	2	0	3	28,70
149	ULTJ	-0,029	3	0	3	28,90
150	ULTJ	0,016	4	0	3	29,08
151	UNIT	0,241	1	0	3	26,81
152	UNIT	0,193	2	0	3	26,86
153	UNIT	0,214	3	0	3	26,79
154	WIIM	-0,009	2	0	3	27,92
155	WIIM	0,009	3	0	3	27,93
156	WIIM	0,069	4	0	3	27,93

Lampiran 3

Data Kualitas Audit Tahun 2014-2016

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
1	SMGR	2014	-1.133.825.087.000	-36,821	-54,59486187	17,774	-17,774
2		2015	-2.626.422.201.000	-76,539	-52,62356657	-23,916	23,916
3		2016	-811.667.112.000	-21,274	-24,97883227	3,705	-3,705
4	AMFG	2014	-105.615.000.000	-0,0298	-0,001789479	-0,028	0,028
5		2015	-25.491.000.000	-0,0065	0,021959259	-0,028	0,028
6		2016	-72.598.000.000	-0,017	-0,025641201	0,009	-0,009
7	ARNA	2014	22.713.057.303	0,00919	0,0331717	-0,024	0,024
8		2015	-40.708.203.834	-0,0323	0,098986605	-0,131	0,131
9		2016	-6.847.304.171	-0,0048	0,04248704	-0,047	0,047
10	TOTO	2014	-13.904.729.241	-0,008	0,034610511	-0,043	0,043
11		2015	53.174.770.470	0,02623	0,040576572	-0,014	0,014
12		2016	-137.238.081.095	-0,0563	0,011846964	-0,068	0,068
13	INAI	2014	-59.856.387.425	-0,0782	0,131806605	-0,210	0,210
14		2015	-18.396.183.287	-0,0205	0,123408936	-0,144	0,144
15		2016	185.314.707.266	0,13931	0,148689118	-0,009	0,009
16	LION	2014	-12.831.673.236	-0,0257	0,20850838	-0,234	0,234
17		2015	-13.285.516.042	-0,0221	0,182502213	-0,205	0,205
18		2016	-10.954.643.202	-0,0171	0,173905977	-0,191	0,191

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
19	LMSH	2014	-2.596.655.006	-0,0183	0,817890318	-0,836	0,836
20		2015	-8.966.358.555	-0,0641	0,825115888	-0,889	0,889
21		2016	-618.558.434	-0,0046	0,852223948	-0,857	0,857
22	PICO	2014	-8.255.286.849	-0,0133	0,148383842	-0,162	0,162
23		2015	-44.345.485.231	-0,0708	0,143654333	-0,214	0,214
24		2016	8.158.399.843	0,01347	0,215506133	-0,202	0,202
25	BUDI	2014	-53.670.133.716	-0,0225	0,038758472	-0,061	0,061
26		2015	-87.030.823.828	-0,0351	-0,002524726	-0,033	0,033
27		2016	-277.764.608.897	-0,085	-0,034331853	-0,051	0,051
28	DPNS	2014	11.305.239.084	0,0441	0,432677658	-0,389	0,389
29		2015	6.726.032.633	0,02502	0,430527668	-0,406	0,406
30		2016	-1.839.858.156	-0,0067	0,403706039	-0,410	0,410
31	EKAD	2014	36.114.772.417	0,10511	-0,235192942	0,340	-0,340
32		2015	-53.895.191.902	-0,131	0,630694666	-0,762	0,762
33		2016	6.195.340.130	0,0159	0,253748687	-0,238	0,238
34	INCI	2014	18.609.560.106	0,13669	0,883102965	-0,746	0,746
35		2015	-8.821.915.335	-0,0596	0,651281326	-0,711	0,711
36		2016	18.278.746.303	0,10781	0,724264262	-0,616	0,616
37	SRSN	2014	4.833.275.000	0,01149	0,283343017	-0,272	0,272
38		2015	92.237.331.000	0,19907	0,317851896	-0,119	0,119
39		2016	-103.765.697.000	-0,1808	0,019478444	-0,200	0,200

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
40	AKPI	2014	-339.658.788.000	-0,1629	-0,0726137	-0,090	0,090
41		2015	78.440.966.000	0,03522	0,08977549	-0,055	0,055
42		2016	-332.227.146.000	-0,1152	-0,070747964	-0,044	0,044
43	APLI	2014	-12.687.756.692	-0,0418	0,380314447	-0,422	0,422
44		2015	-22.733.272.738	-0,0832	0,379577578	-0,463	0,463
45		2016	-24.575.905.169	-0,0796	0,281488467	-0,361	0,361
46	IGAR	2014	29.136.053.916	0,09257	0,360846383	-0,268	0,268
47		2015	-28.645.024.226	-0,0819	0,247828693	-0,330	0,330
48		2016	5.616.891.070	0,01463	0,302537051	-0,288	0,288
49	TRST	2014	-206.825.480.570	-0,0634	-0,027585048	-0,036	0,036
50		2015	-109.706.158.088	-0,0336	0,006467673	-0,040	0,040
51		2016	-205.397.911.801	-0,0612	-0,019705096	-0,041	0,041
52	CPIN	2014	1.507.423.000.000	0,09588	0,018740954	0,077	-0,077
53		2015	125.160.000.000	0,006	-0,065408548	0,071	-0,071
54		2016	-1.931.735.000.000	-0,0783	-0,082302688	0,004	-0,004
55	JPFA	2014	-1.185.687.000.000	-0,0795	-0,071704941	-0,008	0,008
56		2015	-928.440.000.000	-0,059	-0,018626102	-0,040	0,040
57		2016	-581.997.000.000	-0,0339	-0,061892616	0,028	-0,028
58	ALDO	2014	21.090.917.645	0,06996	0,41111054	-0,341	0,341
59		2015	21.874.998.659	0,06131	0,297337868	-0,236	0,236
60		2016	10.564.856.707	0,02886	0,325178308	-0,296	0,296

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
61	ASII	2014	7.162.000.000.000	33,4682	22,749631	10,719	-10,719
62		2015	-10.677.000.000.000	-45,236	-52,42561492	7,190	-7,190
63		2016	-1.105.000.000.000	-4,5022	2,418222891	-6,920	6,920
64	AUTO	2014	691.844.000.000	0,05483	-0,000796246	0,056	-0,056
65		2015	-544.067.000.000	-0,0378	-0,02754568	-0,010	0,010
66		2016	-575.947.000.000	-0,0402	-0,017075201	-0,023	0,023
67	INDS	2014	61.746.141.226	0,02811	0,053441902	-0,025	0,025
68		2015	-108.707.843.810	-0,0476	0,000440444	-0,048	0,048
69		2016	-143.879.918.992	-0,0563	-0,006011954	-0,050	0,050
70	NIPS	2014	68.474.113.000	0,08576	0,07189774	0,014	-0,014
71		2015	168.623.500.000	0,13972	0,110035181	0,030	-0,030
72		2016	97.707.580.000	0,06313	0,012095087	0,051	-0,051
73	SMSM	2014	-28.397.000.000	-0,0051	0,01348635	-0,019	0,019
74		2015	-74.804.000.000	-0,0428	0,01320833	-0,056	0,056
75		2016	-80.651.000.000	-0,0363	0,022575955	-0,059	0,059
76	RICY	2014	-32.033.764.854	-0,0369	0,030294976	-0,067	0,067
77		2015	-120.691.177.221	-0,1031	0,045734091	-0,149	0,149
78		2016	-68.460.694.289	-0,0571	0,096795886	-0,154	0,154
79	TRIS	2014	35.892.783.648	0,07994	0,26280437	-0,183	0,183
80		2015	-23.737.750.663	-0,0453	0,144391874	-0,190	0,190
81		2016	12.043.123.470	0,02097	0,223967648	-0,203	0,203

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
82	UNIT	2014	-22.661.735.482	-0,0494	0,191868686	-0,241	0,241
83		2015	25.130.576.587	0,05702	0,25013914	-0,193	0,193
84		2016	-29.307.617.450	-0,0636	0,150686771	-0,214	0,214
85	BATA	2014	8.601.576.000	0,01264	0,131857406	-0,119	0,119
86		2015	149.150.929.000	0,19248	0,178213298	0,014	-0,014
87		2016	23.055.430.000	0,02899	0,104928828	-0,076	0,076
88	JECC	2014	245.843.263.000	0,19829	0,024374707	0,174	-0,174
89		2015	170.495.045.000	0,16047	0,088663511	0,072	-0,072
90		2016	70.138.065.000	0,05163	0,002144374	0,049	-0,049
91	KBLI	2014	-99.999.538.864	-0,0748	-0,000537325	-0,074	0,074
92		2015	69.243.118.155	0,05178	0,098379278	-0,047	0,047
93		2016	-48.836.833.088	-0,0315	-0,055218328	0,024	-0,024
94	KBLM	2014	14.629.503.863	0,02236	-0,007132229	0,029	-0,029
95		2015	-11.881.321.459	-0,0183	0,131616563	-0,150	0,150
96		2016	-11.998.515.652	-0,0183	0,14242324	-0,161	0,161
97	SCCO	2014	75.447.771.910	0,04282	0,044591846	-0,002	0,002
98		2015	-45.437.073.704	-0,0274	0,018832238	-0,046	0,046
99		2016	-182.023.003.545	-0,1027	-0,038437578	-0,064	0,064
100	ADES	2014	-70.356.000.000	-0,1595	0,167754884	-0,327	0,327
101		2015	6.799.000.000	0,01347	0,258290165	-0,245	0,245
102		2016	-63.205.000.000	-0,0968	0,06347887	-0,160	0,160

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
103	CEKA	2014	188.808.367.441	0,17652	0,140634191	0,036	-0,036
104		2015	-62.064.923.254	-0,0483	-0,034704842	-0,014	0,014
105		2016	73.609.696.264	0,04954	0,055101561	-0,006	0,006
106	DLTA	2014	123.826.619.000	0,14282	0,225019124	-0,082	0,082
107		2015	-54.580.215.000	-0,055	0,083507944	-0,139	0,139
108		2016	-5.342.238.000	-0,0051	0,097149702	-0,102	0,102
109	ICBP	2014	-1.329.162.000.000	-0,0625	-0,060342429	-0,002	0,002
110		2015	-562.385.000.000	-0,0226	-0,007428008	-0,015	0,015
111		2016	-953.663.000.000	-0,0359	-0,035577113	0,000	0,000
112	MLBI	2014	-118.122.000.000	-0,0663	0,095184373	-0,161	0,161
113		2015	-422.323.000.000	-0,1893	0,013444223	-0,203	0,203
114		2016	-266.340.000.000	-0,1268	-0,066347036	-0,060	0,060
115	MYOR	2014	1.272.164.151.739	0,13102	0,077359981	0,054	-0,054
116		2015	-1.086.552.369.395	-0,1056	-0,161577358	0,056	-0,056
117		2016	729.361.930.490	0,0643	0,051252714	0,013	-0,013
118	ROTI	2014	-176.398.098.039	-0,0968	-0,01706917	-0,080	0,080
119		2015	-366.974.319.540	-0,1713	-0,048889659	-0,122	0,122
120		2016	-134.925.057.587	-0,0499	0,018130838	-0,068	0,068
121	SKBM	2014	40.773.962.117	0,08193	0,165743767	-0,084	0,084
122		2015	-22.319.427.861	-0,0344	0,130002434	-0,164	0,164
123		2016	56.379.691.407	0,07375	0,169912536	-0,096	0,096

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
124	STTP	2014	-75.050.731.956	-0,0511	-0,013632911	-0,037	0,037
125		2015	-9.137.921.557	-0,0054	0,023751183	-0,029	0,029
126		2016	7.990.591.812	0,00416	0,026889856	-0,023	0,023
127	ULTJ	2014	155.338.274.975	0,05525	0,024411741	0,031	-0,031
128		2015	-146.363.067.863	-0,0502	-0,078741463	0,029	-0,029
129		2016	-69.283.010.094	-0,0196	-0,003871623	-0,016	0,016
130	GGRM	2014	3.737.517.000.000	0,07362	-0,020866749	0,094	-0,094
131		2015	3.252.014.000.000	0,05586	-0,036326092	0,092	-0,092
132		2016	-264.968.000.000	-0,0042	-0,050154574	0,046	-0,046
133	WIIM	2014	67.695.575.202	0,05508	0,045772293	0,009	-0,009
134		2015	68.211.985.477	0,05118	0,059873596	-0,009	0,009
135		2016	-30.413.557.872	-0,0227	0,046573018	-0,069	0,069
136	DVLA	2014	-23.506.841.000	-0,0198	0,082525377	-0,102	0,102
137		2015	-106.272.393.000	-0,086	0,034313491	-0,120	0,120
138		2016	-35.392.139.000	-0,0257	0,071857773	-0,098	0,098
139	KLBF	2014	-195.035.239.415	-0,0172	-0,070977389	0,054	-0,054
140		2015	-399.301.146.233	-0,0321	-0,018738537	-0,013	0,013
141		2016	191.051.652.375	0,01395	-0,00616141	0,020	-0,020
142	MERK	2014	-51.354.263.000	-0,0737	0,088807972	-0,162	0,162
143		2015	-18.154.883.000	-0,0253	0,195468287	-0,221	0,221
144		2016	110.043.846.000	0,1715	0,250235748	-0,079	0,079

No	Perusahaan	Tahun	TACC	TACC/Tait-1	NDAC	DACC	QA
145	PYFA	2014	1.185.124.034	0,00677	0,603264692	-0,596	0,596
146		2015	-12.612.805.969	-0,073	0,59823115	-0,671	0,671
147		2016	-1.906.442.033	-0,0119	0,717793361	-0,730	0,730
148	TSPC	2014	71.336.972.696	0,01319	-0,006488541	0,020	-0,020
149		2015	-249.143.329.840	-0,0445	-0,024280065	-0,020	0,020
150		2016	53.838.187.815	0,00857	0,016393521	-0,008	0,008
151	TCID	2014	50.763.232.036	0,03463	0,073819521	-0,039	0,039
152		2015	423.692.665.887	0,22862	0,032387881	0,196	-0,196
153		2016	-102.134.660.445	-0,0491	-0,011730259	-0,037	0,037
154	LMPI	2014	-6.076.051.814	-0,0074	0,103942866	-0,111	0,111
155		2015	-12.499.727.991	-0,0155	0,117909462	-0,133	0,133
156		2016	-11.044.960.156	-0,0139	0,124765605	-0,139	0,139

Lampiran 4**Data Tenur KAP Tahun 2014-2015**

No	Kode	Tahun	Nama KAP	Tenur KAP
1	SMGR	2014	Osman Bing Satrio & Eny	2
2	SMGR	2015	Osman Bing Satrio & Eny	3
3	SMGR	2016	Osman Bing Satrio & Eny	4
4	AMFG	2014	Siddharta Widjaja dan Rekan	3
5	AMFG	2015	Siddharta Widjaja dan Rekan	4
6	AMFG	2016	Siddharta Widjaja dan Rekan	5
7	ARNA	2014	Purwantono, Suherman & Surja	3
8	ARNA	2015	Purwantono, Sungkoro & Surja	4
9	ARNA	2016	Purwantono, Sungkoro & Surja	5
10	TOTO	2014	Purwantono, Suherman & Surja	3
11	TOTO	2015	Purwantono, Sungkoro & Surja	4
12	TOTO	2016	Purwantono, Sungkoro & Surja	5
13	INAI	2014	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	3
14	INAI	2015	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	4
15	INAI	2016	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	5
16	LION	2014	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	3
17	LION	2015	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	4
18	LION	2016	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	5
19	LMSH	2014	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	3
20	LMSH	2015	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	4
21	LMSH	2016	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	5
22	PICO	2014	Djoko, Sidik & Indra	1
23	PICO	2015	Djoko, Sidik & Indra	2
24	PICO	2016	Herman Dody Tanumihardja & Rekan	1
25	BUDI	2014	Mulyamin Sensi Suryanto & Lianny	3
26	BUDI	2015	Mulyamin Sensi Suryanto & Lianny	4
27	BUDI	2016	Mirawati Sensi Idris	1
28	DPNS	2014	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	3
29	DPNS	2015	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	4
30	DPNS	2016	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	5
31	EKAD	2014	Teramihardja, Pradhono & Chandra	3
32	EKAD	2015	Budiman,Wawan, Pamudji & Rekan	1
33	EKAD	2016	Hendrawinata Eddy Sidharta & Tanzil	1
34	INCI	2014	Hananta Budiando & Rekan	3

No	Kode	Tahun	Nama KAP	Tenur KAP
35	INCI	2015	Hendrawinata Eddy Sidharta & Tanzil	1
36	INCI	2016	Hendrawinata Eddy Sidharta & Tanzil	2
37	SRSN	2014	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	3
38	SRSN	2015	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	4
39	SRSN	2016	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	5
40	AKPI	2014	Purwantonno,Suherman & Surja	3
41	AKPI	2015	Purwantonno,Sungkoro & Surja	4
42	AKPI	2016	Purwantonno,Sungkoro & Surja	5
43	APLI	2014	Purwantonno,Suherman & Surja	3
44	APLI	2015	Purwantonno,Sungkoro & Surja	4
45	APLI	2016	Purwantonno,Sungkoro & Surja	5
46	IGAR	2014	Hertanto,Grace,Karunawan	2
47	IGAR	2015	Hertanto,Grace,Karunawan	3
48	IGAR	2016	Hertanto,Grace,Karunawan	4
49	TRST	2014	Purwantonno,Suherman & Surja	3
50	TRST	2015	Purwantonno,Sungkoro & Surja	4
51	TRST	2016	Purwantonno,Sungkoro & Surja	5
52	CPIN	2014	Purwantonno,Suherman & Surja	3
53	CPIN	2015	Purwantonno,Sungkoro & Surja	4
54	CPIN	2016	Purwantonno,Sungkoro & Surja	5
55	JPFA	2014	Mulyamin Sensi Suryanto & Lianny	3
56	JPFA	2015	Mulyamin Sensi Suryanto & Lianny	4
57	JPFA	2016	Mirawati Sensi Idris	5
58	ALDO	2014	Arsyad & Rekan	3
59	ALDO	2015	Arsyad & Rekan	4
60	ALDO	2016	Arsyad & Rekan	5
61	ASII	2014	Tanudiredja,Wibisana & Rekan	3
62	ASII	2015	Tanudiredja,Wibisana & Rekan	4
63	ASII	2016	Tanudiredja,Wibisana & Rekan	5
64	AUTO	2014	Tanudiredja,Wibisana & Rekan	3
65	AUTO	2015	Tanudiredja,Wibisana & Rekan	4
66	AUTO	2016	Tanudiredja,Wibisana & Rekan	5
67	INDS	2014	Tanubrata Sutanto Fahmi & Rekan	3
68	INDS	2015	Tanubrata Sutanto Fahmi & Rekan	4
69	INDS	2016	Tanubrata Sutanto Fahmi & Rekan	5
70	NIPS	2014	Supoyo,Sutjahjo,Subyantara & Rekan	1
71	NIPS	2015	Supoyo,Sutjahjo,Subyantara & Rekan	2

No	Kode	Tahun	Nama KAP	Tenur KAP
72	NIPS	2016	Supoyo,Sutjahjo,Subyantara & Rekan	3
73	SMSM	2014	Purwantonu,Suherman & Surja	2
74	SMSM	2015	Purwantonu,Sungkoro & Surja	3
75	SMSM	2016	Purwantonu,Sungkoro & Surja	4
76	RICY	2014	Joachim PoltakLian Michell & Rekan	1
77	RICY	2015	Joachim PoltakLian Michell & Rekan	2
78	RICY	2016	Johannes Juara & Rekan	1
79	TRIS	2014	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	2
80	TRIS	2015	Gideon Adi & Rekan	1
81	TRIS	2016	Gideon Adi & Rekan	2
82	UNIT	2014	Achmad,Rasyid,Hisbullah & Jerry	1
83	UNIT	2015	Achmad,Rasyid,Hisbullah & Jerry	2
84	UNIT	2016	Achmad,Rasyid,Hisbullah & Jerry	3
85	BATA	2014	Purwantonu,Suherman & Surja	3
86	BATA	2015	Purwantonu,Sungkoro & Surja	4
87	BATA	2016	Purwantonu,Sungkoro & Surja	5
88	JECC	2014	Tanubrata Sutanto Fahmi & Rekan	3
89	JECC	2015	Tanubrata Sutanto Fahmi & Rekan	4
90	JECC	2016	Tanubrata Sutanto Fahmi & Rekan	5
91	KBLI	2014	Osman Bing Satrio & Eny	3
92	KBLI	2015	Osman Bing Satrio & Eny	4
93	KBLI	2016	Osman Bing Satrio & Eny	5
94	KBLM	2014	Doli,Bambang,Sulistiyanto,Dadang & Ali	2
95	KBLM	2015	Doli,Bambang,Sulistiyanto,Dadang & Ali	3
96	KBLM	2016	Anwar dan Rekan	1
97	SCCO	2014	Doli,Bambang,Sulistiyanto,Dadang & Ali	2
98	SCCO	2015	Doli,Bambang,Sulistiyanto,Dadang & Ali	3
99	SCCO	2016	Doli,Bambang,Sulistiyanto,Dadang & Ali	4
100	ADES	2014	Tanubrata Sutanto Fahmi & Rekan	1
101	ADES	2015	Tanubrata Sutanto Fahmi & Rekan	2
102	ADES	2016	Tanubrata Sutanto Fahmi & Rekan	3
103	CEKA	2014	Purwantonu,Suherman & Surja	3
104	CEKA	2015	Purwantonu,Sungkoro & Surja	4
105	CEKA	2016	Purwantonu,Sungkoro & Surja	5
106	DLTA	2014	Osman Bing Satrio & Eny	3
107	DLTA	2015	Osman Bing Satrio & Eny	4
108	DLTA	2016	Osman Bing Satrio & Eny	5

No	Kode	Tahun	Nama KAP	Tenur KAP
109	ICBP	2014	Purwanto,Suherman & Surja	3
110	ICBP	2015	Purwanto,Sungkoro & Surja	4
111	ICBP	2016	Purwanto,Sungkoro & Surja	5
112	MLBI	2014	Siddharta Widjaja dan Rekan	2
113	MLBI	2015	Osman Bing Satrio & Eny	1
114	MLBI	2016	Osman Bing Satrio & Eny	2
115	MYOR	2014	Mulyamin Sensi Suryanto & Lianny	3
116	MYOR	2015	Mulyamin Sensi Suryanto & Lianny	4
117	MYOR	2016	Mirawati Sensi Idris	1
118	ROTI	2014	Purwanto,Suherman & Surja	3
119	ROTI	2015	Purwanto,Sungkoro & Surja	4
120	ROTI	2016	Purwanto,Sungkoro & Surja	5
121	SKBM	2014	Aryanto,Amir Jusuf,Mawar & Saptoto	1
122	SKBM	2015	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	1
123	SKBM	2016	Paul Hadiwinata,Hidajat,Arsono,Ade Fatma & Rekan	2
124	STTP	2014	Hadori Sugiarto Adi & Rekan	1
125	STTP	2015	Hadori Sugiarto Adi & Rekan	2
126	STTP	2016	Hadori Sugiarto Adi & Rekan	3
127	ULTJ	2014	Tanubrata Sutanto Fahmi & Rekan	2
128	ULTJ	2015	Tanubrata Sutanto Fahmi & Rekan	3
129	ULTJ	2016	Tanubrata Sutanto Fahmi & Rekan	4
130	GGRM	2014	Siddharta Widjaja dan Rekan	3
131	GGRM	2015	Siddharta Widjaja dan Rekan	4
132	GGRM	2016	Siddharta Widjaja dan Rekan	5
133	WIIM	2014	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	2
134	WIIM	2015	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	3
135	WIIM	2016	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	4
136	DVLA	2014	Purwanto,Suherman & Surja	3
137	DVLA	2015	Purwanto,Sungkoro & Surja	4
138	DVLA	2016	Purwanto,Sungkoro & Surja	5
139	KLBF	2014	Purwanto,Suherman & Surja	3
140	KLBF	2015	Purwanto,Sungkoro & Surja	4
141	KLBF	2016	Purwanto,Sungkoro & Surja	5
142	MERK	2014	Siddharta Widjaja dan Rekan	3
143	MERK	2015	Siddharta Widjaja dan Rekan	4
144	MERK	2016	Siddharta Widjaja dan Rekan	5
145	PYFA	2014	Tanubrata Sutanto Fahmi & Rekan	3

No	Kode	Tahun	Nama KAP	Tenur KAP
146	PYFA	2015	Tanubrata Sutanto Fahmi & Rekan	4
147	PYFA	2016	Tanubrata Sutanto Fahmi & Rekan	5
148	TSPC	2014	Tanubrata Sutanto Fahmi & Rekan	3
149	TSPC	2015	Tanubrata Sutanto Fahmi & Rekan	4
150	TSPC	2016	Tanubrata Sutanto Fahmi & Rekan	5
151	TCID	2014	Osman Bing Satrio & Eny	3
152	TCID	2015	Osman Bing Satrio & Eny	4
153	TCID	2016	Osman Bing Satrio & Eny	5
154	LMPI	2014	Hadori Sugiarto Adi & Rekan	1
155	LMPI	2015	Doli,Bambang,Sulistiyanto,Dadang & Ali	1
156	LMPI	2016	Hadori Sugiarto Adi & Rekan	2

Lampiran 5

Data Lampiran Spesialisasi Auditor Tahun 2014-2016

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
1	SMGR	2014	1	34.314.666.027.000	35	4714575311612	21%	1
2	SMGR	2015	1	38.153.118.392.000	35	5024622100829	22%	1
3	SMGR	2016	1	44.228.895.892.000	35	5541534537310	23%	1
4	AMFG	2014	1	3.946.125.000.000	35	4714575311612	2%	0
5	AMFG	2015	1	4.270.275.000.000	35	5024622100829	2%	0
6	AMFG	2016	1	3.682.280.000.000	35	5541534537310	2%	0
7	ARNA	2014	6	4.985.186.761.678	35	4714575311612	18%	1
8	ARNA	2015	6	5.850.726.392.310	35	5024622100829	20%	1
9	ARNA	2016	6	5.758.437.556.971	35	5541534537310	18%	1
10	TOTO	2014	6	4.985.186.761.678	35	4714575311612	18%	1
11	TOTO	2015	6	5.850.726.392.310	35	5024622100829	20%	1
12	TOTO	2016	6	5.758.437.556.971	35	5541534537310	18%	1
13	INAI	2014	2	583.079.490.327	35	4714575311612	1%	0
14	INAI	2015	2	802.371.203.454	35	5024622100829	1%	0
15	INAI	2016	2	817.580.989.620	35	5541534537310	1%	0
16	LION	2014	2	370.009.157.235	35	4714575311612	0%	0
17	LION	2015	2	386.556.450.707	35	5024622100829	0%	0

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
18	LION	2016	2	424.320.582.619	35	5541534537310	0%	0
19	LMSH	2014	2	370.009.157.235	35	4714575311612	0%	0
20	LMSH	2015	2	386.556.450.707	35	5024622100829	0%	0
21	LMSH	2016	2	424.320.582.619	35	5541534537310	0%	0
22	PICO	2014	1	626.626.507.164	35	4714575311612	0%	0
23	PICO	2015	1	605.788.310.444	35	5024622100829	0%	0
24	PICO	2016	1	638.566.761.452	35	5541534537310	0%	0
25	BUDI	2014	2	9.103.708.500.000	35	4714575311612	11%	1
26	BUDI	2015	2	10.212.709.500.000	35	5024622100829	12%	1
27	BUDI	2016	2	11.091.416.500.000	35	5541534537310	11%	1
28	DPNS	2014	2	583.079.490.327	35	4714575311612	1%	0
29	DPNS	2015	2	802.371.203.454	35	5024622100829	1%	0
30	DPNS	2016	2	817.580.989.620	35	5541534537310	1%	0
31	EKAD	2014	1	411.348.790.570	35	4714575311612	0%	0
32	EKAD	2015	1	389.691.595.500	35	5024622100829	0%	0
33	EKAD	2016	2	485.930.006.026	35	5541534537310	1%	0
34	INCI	2014	1	147.992.617.351	35	4714575311612	0%	0
35	INCI	2015	1	376.787.733.657	35	5024622100829	0%	0
36	INCI	2016	2	485.930.006.026	35	5541534537310	1%	0
37	SRSN	2014	1	336.157.459.922	35	4714575311612	0%	0
38	SRSN	2015	1	373.484.867.148	35	5024622100829	0%	0
39	SRSN	2016	1	415.252.880.927	35	5541534537310	0%	0
40	AKPI	2014	6	4.985.186.761.678	35	4714575311612	18%	1

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
41	AKPI	2015	6	5.850.726.392.310	35	5024622100829	20%	1
42	AKPI	2016	6	5.758.437.556.971	35	5541534537310	18%	1
43	APLI	2014	6	4.985.186.761.678	35	4714575311612	18%	1
44	APLI	2015	6	5.850.726.392.310	35	5024622100829	20%	1
45	APLI	2016	6	5.758.437.556.971	35	5541534537310	18%	1
46	IGAR	2014	1	349.894.783.575	35	4714575311612	0%	0
47	IGAR	2015	1	383.986.040.590	35	5024622100829	0%	0
48	IGAR	2016	1	439.465.673.296	35	5541534537310	0%	0
49	TRST	2014	6	4.985.186.761.678	35	4714575311612	18%	1
50	TRST	2015	6	5.850.726.392.310	35	5024622100829	20%	1
51	TRST	2016	6	5.758.437.556.971	35	5541534537310	18%	1
52	CPIN	2014	6	4.985.186.761.678	35	4714575311612	18%	1
53	CPIN	2015	6	5.850.726.392.310	35	5024622100829	20%	1
54	CPIN	2016	6	5.758.437.556.971	35	5541534537310	18%	1
55	JPFA	2014	2	9.103.708.500.000	35	4714575311612	11%	1
56	JPFA	2015	2	10.212.709.500.000	35	5024622100829	12%	1
57	JPFA	2016	2	11.091.416.500.000	35	5541534537310	11%	1
58	ALDO	2014	1	356.814.265.668	35	4714575311612	0%	0
59	ALDO	2015	1	366.010.819.198	35	5024622100829	0%	0
60	ALDO	2016	1	815.997.477.795	35	5541534537310	0%	0
61	ASII	2014	2	125.204.963.000.000	16	18191254427913	86%	1
62	ASII	2015	2	129.887.055.000.000	16	19018805137457	85%	1
63	ASII	2016	2	138.233.637.000.000	16	20197494326330	86%	1

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
64	AUTO	2014	2	125.204.963.000.000	16	18191254427913	86%	1
65	AUTO	2015	2	129.887.055.000.000	16	19018805137457	85%	1
66	AUTO	2016	2	138.233.637.000.000	16	20197494326330	86%	1
67	INDS	2014	2	1.672.571.050.747	16	18191254427913	1%	0
68	INDS	2015	2	1.956.196.213.610	16	19018805137457	1%	0
69	INDS	2016	2	2.032.241.539.269	16	20197494326330	1%	0
70	NIPS	2014	1	1.206.854.399.000	16	18191254427913	0%	0
71	NIPS	2015	1	1.547.720.090.000	16	19018805137457	1%	0
72	NIPS	2016	1	1.777.958.390.000	16	20197494326330	1%	0
73	SMSM	2014	2	1.262.143.043.500	16	18191254427913	1%	0
74	SMSM	2015	2	1.507.682.987.000	16	19018805137457	1%	0
75	SMSM	2016	2	1.529.741.458.500	16	20197494326330	1%	0
76	RICY	2014	1	1.170.752.424.106	16	18191254427913	0%	0
77	RICY	2015	1	1.198.193.867.892	16	19018805137457	0%	0
78	RICY	2016	1	1.288.683.925.066	16	20197494326330	0%	0
79	TRIS	2014	1	523.900.642.605	16	18191254427913	0%	0
80	TRIS	2015	1	574.346.433.075	16	19018805137457	0%	0
81	TRIS	2016	1	639.701.164.511	16	20197494326330	0%	0
82	UNIT	2014	1	440.727.374.151	16	18191254427913	0%	0
83	UNIT	2015	1	460.539.382.206	16	19018805137457	0%	0
84	UNIT	2016	1	432.913.180.372	16	20197494326330	0%	0
85	BATA	2014	2	1.262.143.043.500	16	18191254427913	1%	0
86	BATA	2015	2	1.507.682.987.000	16	19018805137457	1%	0

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
87	BATA	2016	2	1.529.741.458.500	16	20197494326330	1%	0
88	JECC	2014	2	1.672.571.050.747	16	18191254427913	1%	0
89	JECC	2015	2	1.956.196.213.610	16	19018805137457	1%	0
90	JECC	2016	2	2.032.241.539.269	16	20197494326330	1%	0
91	KBLI	2014	1	1.337.351.473.763	16	18191254427913	0%	0
92	KBLI	2015	1	1.551.799.840.976	16	19018805137457	1%	0
93	KBLI	2016	1	1.871.422.416.044	16	20197494326330	1%	0
94	KBLM	2014	2	1.151.852.022.154	16	18191254427913	1%	0
95	KBLM	2015	2	1.213.765.022.847	16	19018805137457	1%	0
96	KBLM	2016	1	639.091.366.917	16	20197494326330	0%	0
97	SCCO	2014	2	1.151.852.022.154	16	18191254427913	1%	0
98	SCCO	2015	2	1.213.765.022.847	16	19018805137457	1%	0
99	SCCO	2016	1	2.449.935.491.586	16	20197494326330	1%	0
100	ADES	2014	4	2.296.853.921.251	23	5813465147307	7%	0
101	ADES	2015	4	2.659.475.136.670	23	6.290.121.304.177	7%	0
102	ADES	2016	4	2.939.887.196.468	23	6.671.867.535.578	8%	0
103	CEKA	2014	5	8.399.707.041.257	23	5813465147307	31%	1
104	CEKA	2015	5	9.183.093.893.098	23	6.290.121.304.177	32%	1
105	CEKA	2016	5	10.000.985.555.959	23	6.671.867.535.578	33%	1
106	DLTA	2014	2	1.422.591.238.818	23	5813465147307	2%	0
107	DLTA	2015	3	1.740.423.921.568	23	6.290.121.304.177	4%	0
108	DLTA	2016	3	1.885.978.562.700	23	6.671.867.535.578	4%	0
109	ICBP	2014	5	8.399.707.041.257	23	5813465147307	31%	1

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
110	ICBP	2015	5	9.183.093.893.098	23	6.290.121.304.177	32%	1
111	ICBP	2016	5	10.000.985.555.959	23	6.671.867.535.578	33%	1
112	MLBI	2014	3	22.620.454.520.667	23	5813465147307	51%	0
113	MLBI	2015	3	1.740.423.921.568	23	6.290.121.304.177	4%	0
114	MLBI	2016	3	1.885.978.562.700	23	6.671.867.535.578	4%	0
115	MYOR	2014	1	10.291.108.029.334	23	5813465147307	8%	0
116	MYOR	2015	1	11.342.715.686.221	23	6.290.121.304.177	8%	0
117	MYOR	2016	1	12.922.421.859.142	23	6.671.867.535.578	8%	0
118	ROTI	2014	5	8.399.707.041.257	23	5813465147307	31%	1
119	ROTI	2015	5	9.183.093.893.098	23	6.290.121.304.177	32%	1
120	ROTI	2016	5	10.000.985.555.959	23	6.671.867.535.578	33%	1
121	SKBM	2014	1	649.534.031.113	23	5813465147307	0%	0
122	SKBM	2015	1	764.484.248.710	23	6.290.121.304.177	1%	0
123	SKBM	2016	1	1.001.657.012.004	23	6.671.867.535.578	1%	0
124	STTP	2014	2	1.254.548.166.120	23	5813465147307	2%	0
125	STTP	2015	1	875.469.433.776	23	6.290.121.304.177	1%	0
126	STTP	2016	2	1.573.388.159.832	23	6.671.867.535.578	2%	0
127	ULTJ	2014	4	2.296.853.921.251	23	5813465147307	7%	0
128	ULTJ	2015	4	2.659.475.136.670	23	6.290.121.304.177	7%	0
129	ULTJ	2016	4	2.939.887.197.468	23	6.671.867.535.578	8%	0
130	GGRM	2014	3	21.876.770.854.000	23	5813465147307	49%	1
131	GGRM	2015	2	32.073.529.909.000	23	6.290.121.304.177	44%	1
132	GGRM	2016	2	31.847.784.447.000	23	6.671.867.535.578	42%	1

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
133	WIIM	2014	1	1.332.907.675.785	23	5813465147307	1%	0
134	WIIM	2015	1	1.342.700.045.391	23	6.290.121.304.177	1%	0
135	WIIM	2016	1	1.353.634.132.275	23	6.671.867.535.578	1%	0
136	DVLA	2014	5	8.399.707.041.257	23	5813465147307	31%	1
137	DVLA	2015	5	9.183.093.893.098	23	6.290.121.304.177	32%	1
138	DVLA	2016	5	10.000.985.555.959	23	6.671.867.535.578	33%	1
139	KLBF	2014	5	8.399.707.041.257	23	5813465147307	31%	1
140	KLBF	2015	5	9.183.093.893.098	23	6.290.121.304.177	32%	1
141	KLBF	2016	5	10.000.985.555.959	23	6.671.867.535.578	33%	1
142	MERK	2014	3	21.876.770.854.000	23	5813465147307	49%	1
143	MERK	2015	2	32.073.529.909.000	23	6.290.121.304.177	44%	1
144	MERK	2016	2	31.847.784.447.000	23	6.671.867.535.578	42%	1
145	PYFA	2014	4	2.296.853.921.251	23	5813465147307	7%	0
146	PYFA	2015	4	2.659.475.136.670	23	6.290.121.304.177	7%	0
147	PYFA	2016	4	2.939.887.197.468	23	6.671.867.535.578	8%	0
148	TSPC	2014	4	2.296.853.921.251	23	5813465147307	7%	0
149	TSPC	2015	4	2.659.475.136.670	23	6.290.121.304.177	7%	0
150	TSPC	2016	4	2.939.887.197.468	23	6.671.867.535.578	8%	0
151	TCID	2014	2	1.422.591.238.818	23	5813465147307	2%	0
152	TCID	2015	3	1.740.423.921.568	23	6.290.121.304.177	4%	0
153	TCID	2016	3	1.885.978.562.700	23	6.671.867.535.578	4%	0
154	LMPI	2014	2	1.254.548.166.120	23	5813465147307	2%	0
155	LMPI	2015	1	442.484.119.278	23	6.290.121.304.177	0%	0

No	Sampel	Tahun	Klien KAP	Rata-rata Aset Klien	Emiten	Rata-rata Aset Emiten	SPEC	Dummy
156	LMPI	2016	2	1.573.388.159.832	23	6.671.867.535.578	2%	0

Lampiran 7**Data Ukuran Perusahaan Tahun 2014-2016**

No	Perusahaan	Tahun	ASET	UP
1	SMGR	2014	34.314.666.027	24,26
2	SMGR	2015	38.153.118.932	24,36
3	SMGR	2016	44.226.895.982	24,51
4	AMFG	2014	3.918.391.000.000	29,00
5	AMFG	2015	4.270.275.000.000	29,08
6	AMFG	2016	5.504.890.000.000	29,34
7	ARNA	2014	1.259.175.442.875	27,86
8	ARNA	2015	1.430.779.475.454	27,99
9	ARNA	2016	1.543.216.299.146	28,06
10	TOTO	2014	2.027.288.693.678	28,34
11	TOTO	2015	2.439.540.859.205	28,52
12	TOTO	2016	2.581.440.938.262	28,58
13	INAI	2014	897.281.657.710	27,52
14	INAI	2015	1.330.259.296.537	27,92
15	INAI	2016	1.339.032.413.455	27,92
16	LION	2014	600.102.716.315	27,12
17	LION	2015	639.330.150.373	27,18
18	LION	2016	685.812.995.987	27,25
19	LMSH	2014	139.915.598.255	25,66
20	LMSH	2015	133.782.751.041	25,62
21	LMSH	2016	162.828.169.250	25,82
22	PICO	2014	626.626.507.164	27,16
23	PICO	2015	605.788.310.444	27,13
24	PICO	2016	638.566.761.462	27,18
25	BUDI	2014	2.476.982.000.000	28,54
26	BUDI	2015	3.265.953.000.000	28,81
27	BUDI	2016	2.931.870.000.000	28,71
28	DPNS	2014	268.877.322.944	26,32
29	DPNS	2015	274.483.110.371	26,34
30	DPNS	2016	296.129.565.784	26,41
31	EKAD	2014	411.348.790.570	26,74
32	EKAD	2015	389.691.595.500	26,69
33	EKAD	2016	702.508.630.708	27,28
34	INCI	2014	147.992.617.351	25,72
35	INCI	2015	169.546.066.314	25,86

No	Perusahaan	Tahun	ASET	UP
36	INCI	2016	269.351.381.344	26,32
37	SRSN	2014	463.347.124.000	26,86
38	SRSN	2015	574.073.314.000	27,08
39	SRSN	2016	717.149.704.000	27,30
40	AKPI	2014	2.227.042.590.000	28,43
41	AKPI	2015	2.883.143.132.000	28,69
42	AKPI	2016	2.615.909.190.000	28,59
43	APLI	2014	273.126.657.794	26,33
44	APLI	2015	308.620.387.248	26,46
45	APLI	2016	314.468.690.130	26,47
46	IGAR	2014	349.894.783.575	26,58
47	IGAR	2015	383.936.040.590	26,67
48	IGAR	2016	439.465.673.296	26,81
49	TRST	2014	3.261.285.495.052	28,81
50	TRST	2015	3.357.359.499.954	28,84
51	TRST	2016	3.290.596.224.286	28,82
52	CPIN	2014	20.862.439.000.000	30,67
53	CPIN	2015	24.684.915.000.000	30,84
54	CPIN	2016	24.204.994.000.000	30,82
55	JPFA	2014	15.730.435.000.000	30,39
56	JPFA	2015	17.159.466.000.000	30,47
57	JPFA	2016	19.251.026.000.000	30,59
58	ALDO	2014	356.814.265.668	26,60
59	ALDO	2015	366.010.819.198	26,63
60	ALDO	2016	413.292.883.965	26,75
61	ASII	2014	236.029.000.000	26,19
62	ASII	2015	245.435.000.000	26,23
63	ASII	2016	261.588.000.000	26,29
64	AUTO	2014	14.380.926.000.000	30,30
65	AUTO	2015	14.339.110.000.000	30,29
66	AUTO	2016	14.612.274.000.000	30,31
67	INDS	2014	2.282.666.078.493	28,46
68	INDS	2015	2.553.928.346.219	28,57
69	INDS	2016	2.477.272.502.538	28,54
70	NIPS	2014	1.206.854.399.000	27,82
71	NIPS	2015	1.547.720.090.000	28,07
72	NIPS	2016	1.777.956.390.000	28,21
73	SMSM	2014	1.749.395.000.000	28,19

No	Perusahaan	Tahun	ASET	UP
74	SMSM	2015	2.220.108.000.000	28,43
75	SMSM	2016	2.254.740.000.000	28,44
76	RICY	2014	1.170.752.424.106	27,79
77	RICY	2015	1.198.193.867.892	27,81
78	RICY	2016	1.288.683.925.066	27,88
79	TRIS	2014	523.900.642.605	26,98
80	TRIS	2015	574.346.433.075	27,08
81	TRIS	2016	639.701.164.511	27,18
82	UNIT	2014	440.727.374.151	26,81
83	UNIT	2015	460.539.382.206	26,86
84	UNIT	2016	432.913.180.372	26,79
85	BATA	2014	774.891.087.000	27,38
86	BATA	2015	795.257.974.000	27,40
87	BATA	2016	804.742.917.000	27,41
88	JECC	2014	1.062.476.023.000	27,69
89	JECC	2015	1.358.464.081.000	27,94
90	JECC	2016	1.587.210.576.000	28,09
91	KBLI	2014	1.337.351.473.763	27,92
92	KBLI	2015	1.551.799.840.976	28,07
93	KBLI	2016	1.871.422.416.044	28,26
94	KBLM	2014	647.696.854.298	27,20
95	KBLM	2015	654.385.717.061	27,21
96	KBLM	2016	639.091.366.917	27,18
97	SCCO	2014	1.656.007.190.010	28,14
98	SCCO	2015	1.773.144.328.632	28,20
99	SCCO	2016	2.449.935.491.586	28,53
100	ADES	2014	504.865.000.000	26,95
101	ADES	2015	653.224.000.000	27,21
102	ADES	2016	767.479.000.000	27,37
103	CEKA	2014	1.284.150.037.341	27,88
104	CEKA	2015	1.485.826.210.015	28,03
105	CEKA	2016	1.425.964.152.418	27,99
106	DLTA	2014	991.947.134.000	27,62
107	DLTA	2015	1.038.321.916.000	27,67
108	DLTA	2016	1.197.796.650.000	27,81
109	ICBP	2014	24.910.211.000.000	30,85
110	ICBP	2015	26.560.624.000.000	30,91
111	ICBP	2016	28.901.948.000.000	30,99

No	Perusahaan	Tahun	ASET	UP
112	MLBI	2014	2.231.051.000.000	28,43
113	MLBI	2015	2.100.853.000.000	28,37
114	MLBI	2016	2.275.038.000.000	28,45
115	MYOR	2014	10.291.108.029.334	29,96
116	MYOR	2015	11.342.715.686.221	30,06
117	MYOR	2016	12.922.421.859.142	30,19
118	ROTI	2014	2.142.894.276.216	28,39
119	ROTI	2015	2.706.323.637.034	28,63
120	ROTI	2016	2.919.640.858.718	28,70
121	SKBM	2014	649.534.031.113	27,20
122	SKBM	2015	764.484.248.710	27,36
123	SKBM	2016	1.001.657.012.004	27,63
124	STTP	2014	1.700.204.093.895	28,16
125	STTP	2015	1.919.568.037.170	28,28
126	STTP	2016	2.336.411.494.941	28,48
127	ULTJ	2014	2.917.083.567.355	28,70
128	ULTJ	2015	3.539.995.910.248	28,90
129	ULTJ	2016	4.239.199.641.365	29,08
130	GGRM	2014	58.220.600.000.000	31,70
131	GGRM	2015	63.515.413.000.000	31,78
132	GGRM	2016	62.951.634.000.000	31,77
133	WIIM	2014	1.332.907.675.785	27,92
134	WIIM	2015	1.342.700.045.391	27,93
135	WIIM	2016	1.353.634.132.275	27,93
136	DVLA	2014	1.236.247.525.000	27,84
137	DVLA	2015	1.376.278.237.000	27,95
138	DVLA	2016	1.531.365.558.000	28,06
139	KLBF	2014	12.425.032.367.729	30,15
140	KLBF	2015	13.696.417.381.439	30,25
141	KLBF	2016	15.226.009.210.657	30,35
142	MERK	2014	716.599.526.000	27,30
143	MERK	2015	641.646.818.000	27,19
144	MERK	2016	743.934.894.000	27,34
145	PYFA	2014	172.736.624.689	25,88
146	PYFA	2015	159.951.537.229	25,80
147	PYFA	2016	167.062.795.608	25,84
148	TSPC	2014	5.592.730.492.960	29,35
149	TSPC	2015	6.284.729.099.203	29,47

No	Perusahaan	Tahun	ASET	UP
150	TSPC	2016	6.585.807.349.438	29,52
151	TCID	2014	1.853.235.343.636	28,25
152	TCID	2015	2.082.096.848.703	28,36
153	TCID	2016	2.185.101.038.101	28,41
154	LMPI	2014	808.892.238.344	27,42
155	LMPI	2015	793.093.512.600	27,40
156	LMPI	2016	810.364.824.722	27,42

Lampiran 8

Data Komite Audit Tahun 2014-2016

No	Kode	2014	2015	2016
1	ADES	3	3	3
2	AKPI	3	3	3
3	ALDO	3	3	3
4	AMFG	4	4	3
5	APLI	3	3	3
6	ARNA	4	4	4
7	ASII	4	4	4
8	AUTO	4	4	4
9	BATA	4	4	3
10	BUDI	3	3	3
11	CEKA	0	3	3
12	CPIN	3	3	3
13	DLTA	3	3	3
14	DPNS	3	3	3
15	DVLA	3	3	3
16	EKAD	3	3	3
17	GGRM	3	3	3
18	ICBP	3	3	3
19	IGAR	3	3	3
20	INAI	3	3	3
21	INCI	3	3	3

No	Kode	2014	2015	2016
22	INDS	3	3	3
23	JECC	3	3	3
24	JPFA	5	5	5
25	KBLI	3	3	3
26	KBLM	3	3	3
27	KLBF	3	3	4
28	LION	3	3	3
29	LMPI	4	4	3
30	LMSH	3	3	3
31	MERK	3	3	3
32	MLBI	3	3	3
33	MYOR	3	3	3
34	NIPS	3	3	3
35	PICO	2	2	3
36	PYFA	3	3	3
37	RICY	3	3	3
38	ROTI	3	3	3
39	SCCO	3	3	3
40	SKBM	3	3	3
41	SMGR	4	4	5
42	SMSM	3	3	3
43	SRSN	3	3	3
44	STTP	3	3	3

No	Kode	2014	2015	2016
45	TCID	2	2	2
46	TOTO	3	3	3
47	TRIS	3	3	3
48	TRST	3	3	3
49	TSPC	3	4	4
50	ULTJ	3	3	3
51	UNIT	3	3	3
52	WIIM	3	3	3

Lampiran 9

Hasil Regresi SPSS 15.0

Tabel 4.2
Hasil Statistik Deskriptif
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KUA	81	-,08	,46	,1186	,12818
TENUR	81	1,00	5,00	3,2346	1,29684
SPEC	81	,00	1,00	,2963	,45947
UP	81	268877322944,00	2468491500000	3044747169245,5550	4884542419735,39000
KMTE	81	,00	5,00	3,1111	,61237
Valid N (listwise)	81				

Sumber : Hasil Olah Data SPSS 15.0

Tabel 4.3
Uji Normalitas Data
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		81
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,04382945
Most Extreme Differences	Absolute	,065
	Positive	,065
	Negative	-,060
Kolmogorov-Smirnov Z		,586
Asymp. Sig. (2-tailed)		,882

a Test distribution is Normal.

b Calculated from data.

Sumber : Output SPSS 15.0

Tabel 4.4
Hasil Uji Multikolinearitas
Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	,123	,010		12,578	,000		
	TENUR	,015	,006	,120	2,687	,009	,807	1,239
	SPEC	,064	,009	,497	7,126	,000	,329	3,039
	UP	-,143	,006	-1,115	-22,103	,000	,630	1,588
	KMTE	,010	,006	,077	1,620	,109	,707	1,414
	TENKMTE	-,001	,007	-,005	-,093	,926	,497	2,013
	SPECKMTE	-,073	,012	-,554	-6,049	,000	,191	5,242
	UPKMTE	,072	,011	,438	6,384	,000	,340	2,938

a Dependent Variable: KUA

Tabel 4.5
Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,940(a)	,883	,872	,04588	1,778

a Predictors: (Constant), UPKMTE, TENUR, UP, KMTE, SPEC, TENKMTE, SPECKMTE

b Dependent Variable: KUA

Tabel 4.6
Hasil Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta	Tolerance	VIF	B	Std. Error	
1	(Constant)	,035	,006		5,779	,000		
	TENUR	,004	,004	,125	,994	,323	,807	1,239
	SPEC	-,006	,006	-,202	-1,029	,307	,329	3,039
	UP	-,002	,004	-,086	-,605	,547	,630	1,588
	KMTE	,002	,004	,076	,567	,573	,707	1,414
	TENKMTE	1,43E-005	,005	,001	,003	,997	,497	2,013
	SPECKMTE	,011	,008	,368	1,431	,157	,191	5,242
	UPKMTE	-,013	,007	-,365	-1,891	,063	,340	2,938

a. Dependent Variable: Abs_Res

Sumber : Hasil Olah Data SPSS 15.0

Tabel 4.7
Uji Koefisien Determinasi
Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
2	,940(a)	,883	,872	,04588

a Predictors: (Constant), UPKMTE, TENUR, UP, KMTE, SPEC, TENKMTE, UPKMTE

b Dependent Variable: KUA

Sumber : Hasil Olah Data SPSS 15.0

Tabel 4.8
Hasil Uji Nilai-*F*
ANOVA(b)

Mode		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1,161	7	,166	78,764	,000(a)
	Residual	,154	73	,002		
	Total	1,314	80			

a Predictors: (Constant), UPKMTE, TENUR, UP, KMTE, SPEC, TENKMTE, SPECKMTE

b Dependent Variable: KUA

Sumber : Hasil Olah Data SPSS 15.0

Tabel 4.9
Hasil Uji-*t*

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,123	,010		12,578	,000		
	TENUR	,015	,006	,120	2,687	,009	,807	1,239
	SPEC	,064	,009	,497	7,126	,000	,329	3,039
	UP	-,143	,006	-,115	-22,103	,000	,630	1,588
	KMTE	,010	,006	,077	1,620	,109	,707	1,414
	TENKMTE	-,001	,007	-,005	-,093	,926	,497	2,013
	SPECKMTE	-,073	,012	-,554	-6,049	,000	,191	5,242
	UPKMTE	,072	,011	,438	6,384	,000	,340	2,938

a Dependent Variable: KUA

Sumber : Hasil Olah data SPSS 15.0