

LAMPIRAN

**DATA SAMPEL PERUSAHAAN MANUFAKTUR DI BURSA EFEK
INDONESIA TAHUN 2010 -2017**

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NO	KODE	NAMA PERUSAHAAN
1	ALKA	Pt Alakhasa Industrindo Tbk
2	BRNA	Pt Berlina Tbk
3	BTON	Pt Benton Tbk
4	CPIN	Pt Charoen Tbk
5	CTBN	Pt Citra Tubindo
6	DPNS	Pt Duta Pertiwi Nusantara
7	EKAD	Pt Ekadharma International
8	IGAR	Pt Champion Pasific Indonesia
9	INCI	Pt Intan Jaya International
10	DLTA	Pt Delita Jakarsa
11	DVLA	Pt Darya Varia Laboratoria Tbk
12	FASW	Pt Fajar Surya Wisesa Tbk
13	GGRM	Pt Gudang Garam Tbk
14	GJTL	Pt Gajah Tunggal Tbk
15	HDTX	Pt Panasia Indosyntetic Tbk
16	ICBP	Pt Indofood Cbp Sukses Makmur Tbk
17	INDF	Pt Indofood Sukses Makmur
18	POLY	Pt Asia Pacific Fiber Tbk
19	SPMA	Pt Suparma Tbk
20	PTSN	Pt Sat Nusa Persada
21	SMSM	Pt Selamat Sempurna
22	SULI	Pt Sumalindo Lestari Jaya Tbk
23	TRST	Pt Trias Sentosa Tbk
24	ADES	Pt Akhasa Wira International Tbk
25	BRAM	Pt Indokorsa Tbk
26	JECC	Pt Jemblo Cable
27	KBLI	Pt Kmi Wire And Cable Tbk
28	KIAS	Pt Keramik Indonesia
29	KBLF	Pt Kalbe Farma Tbk
30	KRAS	Pt Krakatau Stell
31	MAIN	Pt Malindo Feedmill Tbk
32	MBTO	Pt Martina Berto Tbk
33	RMBA	Pt Bentoel International Investama Tbk
34	TOTO	Pt Surya Toto Indonesia

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INPUTAN VARIABEL PENELITIAN

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NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
1	ALKA	2010	1	1	447.201.000	19,91851872	1	1	20420803000
		2011	1	1	264.418.000	19,39304174	1	1	98009689000
		2012	2	2	282.743.000	19,46004892	0	0	-109753466000
		2013	3	3	369.832.000	19,72855941	0	0	67078908000
		2014	4	1	1.521.829.000	21,14317874	0	1	12978010000
		2015	1	2	716.426.000	20,38978552	1	0	-146114126000
		2016	2	3	594.633.000	20,20345497	0	0	-10286334680
		2017	3	1	1.524.945.000	21,14522418	0	1	207772257000
2	BRNA	2010	1	1	3.634.199.000	22,01365457	1	1	-29098540782
		2011	2	1	1.997.554.000	21,41518927	0	1	-76719274000
		2012	3	1	1.427.835.000	21,07942515	0	1	15918425000
		2013	4	2	2.448.807.000	21,6188668	0	0	145689528000
		2014	5	1	2.124.436.000	21,47677219	0	1	243978887002
		2015	6	2	2.747.466.000	21,73394487	0	0	427890011000
		2016	7	3	1.970.715.000	21,40166226	0	0	126209282000
		2017	8	1	2.124.453.000	21,47678019	0	1	-100282123000
3	BTON	2010	1	1	168.193.717	18,94062695	1	1	2887745570
		2011	2	2	216.632.654	19,19371364	0	0	53446014344
		2012	3	1	97.146.171	18,39172732	0	1	-30.089.049.352
		2013	4	1	209.050.000	19,15808402	0	1	12820812705
		2014	5	2	133.900.000	18,71260381	0	0	-7068698883
		2015	1	3	119.900.000	18,60216862	1	0	-57584898936
		2016	2	1	238.725.450	19,2908247	0	1	-7812551288
		2017	3	1	241.869.368	19,30390834	0	1	5538827380000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
4	CPIN	2010	1	1	12.160.000.000	23,22141771	1	1	-123051169253
		2011	2	1	16.093.000.000	23,50165023	0	1	1824808000000
		2012	3	2	22.764.000.000	23,84844618	0	0	2392878000000
		2013	4	3	30.152.000.000	24,12951709	0	0	2591823000000
		2014	5	1	19.229.000.000	16,77193011	0	1	3017892000000
		2015	6	2	28.676.000.000	17,17157109	0	0	2162734000000
		2016	7	3	39.255.000.000	17,48558938	0	0	-2754011990000
		2017	8	1	90.200.000.000	18,31753999	0	1	-904704000000
5	CTBN	2010	1	1	6.574.296.500	22,60643341	1	1	204442238200
		2011	2	2	9.217.232.400	22,94434066	0	0	-285644977200
		2012	3	1	27.901.520.000	24,051947	0	1	-125206080000
		2013	4	1	35.117.720.000	24,28197168	0	1	-219641389000
		2014	5	1	41.705.587.000	24,45390094	0	1	-274523362500
		2015	1	1	36.007.675.000	24,30699795	1	1	-400620750000
		2016	2	1	18.662.605.000	23,64978763	0	1	-12338295646000
		2017	3	1	18.363.912.000	23,63365327	0	1	-93287325000
6	DPNS	2010	1	1	139.920.000	18,75658139	1	1	-141606011321
		2011	2	2	166.844.025	18,93256995	0	0	-8458709010
		2012	3	1	261.866.448	19,38334519	0	1	-11876638807
		2013	4	1	634.878.635	20,26894441	0	1	35943890553
		2014	5	2	161.627.625	18,90080564	0	0	8016755013
		2015	6	1	297.420.191	19,51065648	0	1	-31148162615
		2016	7	2	178.808.736	19,00182728	0	0	-23754775805
		2017	8	3	274.277.750	19,42965184	0	0	32764772107
7	EKAD	2010	1	1	393.565.397	19,79075781	1	1	25725628988
		2011	1	1	853.616.690	20,56499281	1	1	25738295661

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2012	2	1	732.412.960	20,41185507	0	1	18642967411
		2013	3	2	917.202.223	20,63683853	0	0	37511195581
		2014	4	3	946.902.462	20,66870665	0	0	57150574647
		2015	1	1	1.542.118.240	21,15642279	1	1	-57369600507
		2016	1	1	1.628.971.093	21,21121442	1	1	27841438998
		2017	1	1	1.836.579.611	21,33117077	1	1	35992668283
8	IGAR	2010	1	1	760.696.712	20,4497453	1	1	-13936636010
		2011	2	1	536.441.467	20,10046801	0	1	30743910331
		2012	3	2	641.437.235	20,2792219	0	0	20700841235
		2013	1	1	669.692.679	20,32232948	1	1	25859493290
		2014	2	1	420.340.128	19,85657477	0	1	27642314191
		2015	3	2	820.174.862	20,52502812	0	0	-68123829943
		2016	4	3	2.737.438.689	21,73028854	0	0	249961186
		2017	1	1	2.454.736.975	21,62128545	1	1	-7719315476
9	INCI	2010	1	1	27.513.260	17,13017863	1	1	-24452342861
		2011	2	2	58.000.000	17,87595357	0	0	-3864133803
		2012	3	3	66.679.000	18,01540062	0	0	-818732569
		2013	4	4	72.023.500	18,09250301	0	0	-20046658814
		2014	5	1	237.090.000	19,28395037	0	1	2611702606
		2015	1	1	229.852.200	19,25294705	1	1	-3732234582
		2016	2	2	161.500.000	18,9000157	0	0	24808150476
		2017	1	3	181.825.000	19,01855524	1	0	20911400301
10	DLTA	2010	1	1	3.601.357.000	22,00457656	1	1	69472203000
		2011	2	2	3.680.367.000	22,02627831	0	0	-8247805000
		2012	3	1	4.638.191.000	22,25759026	0	1	568730645464
		2013	4	2	3.306.469.000	21,91914669	0	0	-34808679000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2014	5	3	3.278.230.000	21,91056948	0	0	440155103000
		2015	6	1	4.286.136.000	22,17865146	0	1	-47943032000
		2016	1	1	3.887.366.000	22,08099764	1	1	-39551122000
		2017	2	1	5.253.770.000	22,38221175	0	1	-32584097000
11	DVLA	2010	1	1	1.853.152.000	21,34015381	1	1	-18064477000
		2011	2	2	3.088.770.000	21,85103879	0	0	70256337000
		2012	3	3	2.316.654.000	21,56338974	0	0	109445472000
		2013	4	1	3.967.857.000	22,10149199	0	1	55101697000
		2014	1	1	2.377.207.000	21,58919211	1	1	31568456000
		2015	1	1	8.441.824.000	22,85646424	1	1	-8309951000
		2016	2	2	3.970.613.000	22,10218633	0	0	26167101000
		2017	3	3	3.421.690.000	21,95340042	0	0	28028594000
12	FASW	2010	1	1	2.404.193.879	21,6004805	1	1	-383795927773
		2011	2	2	5.771.678.408	22,47622876	0	0	905560704400
		2012	3	3	3.091.813.259	21,85202357	0	0	-1078062422215
		2013	4	1	1.611.144.109	21,20021039	0	1	1871077441406
		2014	5	2	2.858.212.969	21,77346243	0	0	-1018118236896
		2015	6	3	2.916.282.505	21,79357553	0	0	476464652444
		2016	7	4	8.122.300.466	22,81787926	0	0	543891534792
		2017	8	1	8.254.522.516	22,83402707	0	1	-529962176896
13	GGRM	2010	1	1	52.872.000.000	24,69113974	1	1	2553550000000
		2011	2	1	72.961.000.000	25,01319089	0	1	6829142000000
		2012	3	2	71.035.000.000	24,98643855	0	0	-1592837000000
		2013	4	3	68.724.000.000	24,95336432	0	0	3660681000000
		2014	5	1	67.483.000.000	24,93514155	0	1	2253049000000
		2015	6	2	75.043.000.000	25,04132712	0	0	1318613000000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2016	7	1	90.416.000.000	25,22768708	0	1	-1270691000000
		2017	8	2	92.382.000.000	25,24919799	0	0	-1627201000000
14	GJTL	2010	1	1	5.787.000.000	22,47887986	1	1	598880000000
		2011	2	1	3.872.000.000	22,07703701	0	1	472733000000
		2012	3	2	6.512.000.000	22,59691247	0	0	-449550000000
		2013	4	3	9.552.000.000	22,98001639	0	0	-2951798000000
		2014	5	1	11.468.000.000	23,16282638	0	1	193473000000
		2015	6	1	12.352.000.000	23,23708383	0	1	1027015000000
		2016	7	2	6.530.000.000	22,59967278	0	0	215665000000
		2017	8	3	7.088.000.000	22,68166905	0	0	-1354697000000
15	HDTX	2010	1	1	289.778.189	19,48462632	1	1	53044404492
		2011	2	2	649.354.959	20,29149006	0	0	-55864633529
		2012	1	1	472.605.826	19,97377225	1	1	216.618.048.387
		2013	2	2	958.641.026	20,68102724	0	0	328276731899
		2014	3	3	323.265.000	19,59398298	0	0	2451878168593
		2015	4	4	1.221.752.000	20,92355173	0	0	-514630013000
		2016	1	1	1.287.655.000	20,97608857	0	0	-247079492000
		2017	2	2	1.335.723.000	21,01273856	0	0	-493668709000
16	ICBP	2010	1	1	14.099.000.000	23,36936971	1	1	374790000000
		2011	2	1	17.390.000.000	23,57916117	0	1	549189000000
		2012	3	2	18.147.000.000	23,62177109	0	0	662433000000
		2013	4	1	68.905.000.000	24,95599458	0	1	2155160000000
		2014	5	2	71.034.000.000	24,98642447	0	0	-2169969000000
		2015	1	1	73.942.000.000	25,02654684	1	1	-513381000000
		2016	2	1	78.126.000.000	25,08158874	0	1	144774000000
		2017	3	1	79.497.000.000	25,09898512	0	1	496725000000
17	INDF	2010	1	1	75.586.000.000	25,04853692	1	1	-249166000000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2011	2	2	78.562.000.000	25,08715396	0	0	-2782463000000
		2012	3	3	107.137.000.000	25,39737423	0	0	87.371.484.775
		2013	4	1	196.128.000.000	26,00203334	0	1	11377614000000
		2014	5	2	130.761.000.000	25,59663707	0	0	8840820000000
		2015	1	1	85.097.000.000	25,16705762	1	1	1552555000000
		2016	2	1	86.108.000.000	25,17886816	0	1	-20642229000000
		2017	3	1	87.219.000.000	25,19168803	0	1	1656027000000
18	POLY	2010	1	1	9.089.565.594	22,93039295	1	1	-694780455582
		2011	2	2	7.701.327.000	22,76465849	0	0	621289142812
		2012	3	3	18.157.890.000	23,62237101	0	0	-892667980000
		2013	4	4	17.268.372.000	23,57214246	0	0	-577242391000
		2014	5	1	11.164.050.000	23,13596463	0	1	-507874712500
		2015	6	2	12.055.836.000	23,21281469	0	0	-475642550000
		2016	7	3	11.825.772.000	23,19354705	0	0	-101975062000
		2017	1	1	14.102.550.000	23,36962147	1	1	26795370000
19	SPMA	2010	1	1	935.306.000	20,65638431	1	1	187500725629
		2011	2	2	1.244.920.300	20,94233735	0	0	-262707655731
		2012	3	1	1.234.451.564	20,93389263	0	1	232853671397
		2013	4	2	4.346.409.855	22,19261602	0	0	-138609940849
		2014	5	3	3.426.447.643	21,95478989	0	0	570767977052
		2015	1	1	4.346.409.855	22,19261602	1	1	-542406017525
		2016	1	1	7.970.315.900	22,79898997	1	1	-63811980429
		2017	2	1	8.424.812.918	22,85444711	0	1	-526326054782
20	PTSN	2010	1	1	1.207.442.417	20,91177025	1	1	100997742607
		2011	2	2	827.309.100	20,53368894	0	0	-52803743896
		2012	3	1	1.285.730.000	20,97459249	0	1	-11546220000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2013	4	2	984.962.000	20,70811362	0	0	-94262652000
		2014	5	3	1.077.337.500	20,79775856	0	0	-124122850000
		2015	6	1	1.434.017.000	21,08374543	0	1	-132440037500
		2016	1	1	1.164.046.000	20,8751677	1	1	-52457888000
		2017	1	1	1.482.320.000	21,11687426	1	1	-130508700000
21	SMSM	2010	1	1	890.058.545	20,6067978	1	1	167382901968
		2011	1	2	1.130.071.517	20,84554676	1	0	-23549297865
		2012	2	1	1.653.886.631	21,22639389	0	1	-114442151190
		2013	1	1	1.658.770.648	21,22934259	1	1	-16086150729
		2014	2	2	1.696.000.000	21,25153837	0	0	-162209000000
		2015	3	3	4.988.000.000	22,33030086	0	0	-1031032000000
		2016	4	1	4.744.000.000	22,2801465	0	1	-21997000000
		2017	5	1	6.479.000.000	22,59183201	0	1	58065000000
22	SULI	2010	1	1	4.195.695.079	22,15732486	1	1	-38647542738
		2011	2	1	1.847.698.340	21,33720656	0	1	-600717293349
		2012	3	1	3.134.299.142	21,86567143	0	1	-421283372984
		2013	4	2	12.803.000.000	23,27294536	0	0	322572000000
		2014	5	1	7.179.100.000	22,69443986	0	1	397877000000
		2015	6	1	5.136.599.000	22,35965702	0	1	386287550000
		2016	7	1	3.479.476.000	21,97014754	0	1	1035529748000
		2017	8	1	4.571.700.000	22,24315096	0	1	-348082020000
23	TRST	2010	1	1	1.055.449.517	20,7772326	1	1	-16606927777
		2011	2	2	1.174.310.887	20,88394733	0	0	230467113724
		2012	3	1	2.498.660.926	21,6390208	0	1	-209928691548
		2013	4	2	1.313.183.898	20,99572048	0	1	76372705412
		2014	5	1	1.959.708.158	21,3960614	0	1	-102813077693

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2015	1	2	2.146.030.393	21,48688564	1	0	-482352515477
		2016	2	1	1.735.472.963	21,27454581	0	1	-119474346435
		2017	3	1	2.204.204.901	21,51363269	0	1	-130869841534
24	ADES	2010	1	1	74.000.000	18,11957565	1	1	134424000000
		2011	2	1	88.000.000	18,29284737	0	1	-48609000000
		2012	3	2	437.000.000	19,89544375	0	0	-34101000000
		2013	4	3	198.000.000	19,10377759	0	0	-12643000000
		2014	1	1	115.000.000	18,56044269	1	1	-3933000000
		2015	2	2	304.000.000	19,53253826	0	0	83686000000
		2016	3	3	492.000.000	20,01398927	0	0	62316000000
		2017	4	1	507.000.000	20,04402156	0	1	-65009000000
25	BRAM	2010	1	1	18.877.647.600	23,66124439	1	1	128864373000
		2011	2	2	37.415.298.300	24,3453455	0	0	53564648000
		2012	3	1	4.974.270.000	22,32754446	0	1	842420780000
		2013	4	2	2.289.793.000	21,55172726	0	0	-114184510000
		2014	5	3	2.172.742.000	21,4992558	0	0	494973687500
		2015	6	1	4.387.860.000	22,20210747	0	1	-222145137500
		2016	7	1	3.203.174.000	21,88740803	0	1	-149396198000
		2017	1	1	2.319.318.500	21,56453923	1	1	45487980000
26	JECC	2010	1	1	1.821.108.000	21,32271094	1	1	16035742000
		2011	2	2	4.535.277.000	22,235152	0	0	59225996000
		2012	3	3	3.360.662.000	21,93540382	0	0	92.104.206.000
		2013	4	1	3.269.548.000	21,90791759	0	1	503986906000
		2014	5	1	8.034.000.000	22,80694837	0	1	-163321001000
		2015	6	2	4.000.000.000	22,1095602	0	0	174470032000
		2016	7	1	500.000.000	20,03011866	0	1	107200705000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2017	8	1	1.940.086.000	21,38599814	0	1	310649440000
27	KBLI	2010	1	1	1.073.870.433	20,79453519	1	1	53626904360
		2011	2	2	1.767.530.508	21,29284922	0	0	18138448176
		2012	3	1	921.510.892	20,64152515	0	1	115.062.351.025
		2013	4	2	1.268.652.487	20,96122114	0	0	171052268715
		2014	5	3	963.448.617	20,68602971	0	0	-1468259394
		2015	6	1	1.191.872.692	20,8987916	0	1	123156623401
		2016	7	2	2.040.324.338	21,43637462	0	0	191096779674
		2017	8	1	2.541.120.937	21,65587113	0	1	539880123211
28	KIAS	2010	1	1	1.969.616.663	21,40110477	1	1	-98813193150
		2011	2	2	1.855.959.194	21,34166749	0	0	-462413535287
		2012	3	1	11.046.181.995	23,12535068	0	1	-117926934399
		2013	1	1	20.187.165.486	23,72831287	1	1	-84330607460
		2014	2	2	84.250.000.000	25,15705441	0	0	26546295716
		2015	3	3	225.000.000	19,23161096	0	0	-61444491356
		2016	1	1	548.142.000	20,12204494	1	1	-168763000000
		2017	2	2	7.886.512.570	22,78841987	0	0	-67368884233
29	KBLF	2010	1	1	22.073.809.956	23,81765767	1	1	56686020683
		2011	2	1	15.625.973.295	23,47220032	0	1	384349399041
		2012	3	1	22.034.130.574	23,81585848	0	1	786013971418
		2013	4	2	26.792.291.663	24,01138006	0	0	1323925590259
		2014	5	1	142.137.950.523	25,68006391	0	1	-43064757819
		2015	1	1	165.934.555.208	25,8348593	1	1	-379385799321
		2016	2	2	89.290.612.200	25,21516219	0	0	404592908685
		2017	3	1	39.213.562.621	24,39228851	0	1	905835591619
30	KRAS	2010	1	1	21.756.000.000	21,28630433	1	1	1631844000000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2011	2	2	27.171.000.000	24,02541607	0	0	1300678000000
		2012	3	3	21.540.000.000	21,88542223	0	0	28164200000
		2013	4	1	20.856.000.000	16,85315223	0	1	-3285381000
		2014	5	1	28.637.500.000	24,17022761	0	1	-590137500
		2015	1	1	29.575.000.000	24,20243997	1	1	277887500
		2016	2	2	23.707.500.000	22,03362363	0	0	4649624000
		2017	3	3	22.493.000.000	21,63675264	0	0	-408615000
31	MAIN	2010	1	1	1.068.321.000	20,78935409	1	1	-118300124000
		2011	2	1	2.234.744.000	21,52739252	0	1	-139278722000
		2012	3	1	2.776.960.000	21,74462264	0	1	-18992017000
		2013	4	1	2.293.607.000	21,55339152	0	1	121165273000
		2014	5	2	6.242.000.000	22,55456648	0	0	870539547000
		2015	6	3	7.595.000.000	22,75075597	0	0	-495661650000
		2016	7	1	6.065.000.000	22,52580038	0	1	-254077527000
		2017	1	1	7.507.501.000	22,73916849	1	1	-404633522000
32	MBTO	2010	1	1	965.438.937	20,68809341	1	1	-383222541560
		2011	1	1	2.950.000.000	21,80507101	1	1	-7531032812
		2012	2	2	1.692.124.879	21,2492509	0	0	117538.881157
		2013	3	3	2.242.824.934	21,53100204	0	0	8312692556
		2014	4	1	990.613.973	20,71383548	0	1	-15916479282
		2015	5	2	1.414.255.338	21,06986897	0	0	9871614999
		2016	6	1	3.476.041.465	21,96915997	0	1	74481929401
		2017	7	2	2.714.776.574	21,72197549	0	0	33400886190
33	RMBA	2010	1	1	9.744.000.000	22,99991755	1	1	-79347000000
		2011	2	2	12.437.000.000	23,24394174	0	0	-23618267000000
		2012	3	3	11.199.000.000	23,13909033	0	0	2002234000000

NO	KODE	THN	T.K	T.P	FEE AUDIT	LN FEE	R.K	R.P	K. AUDIT
		2013	4	1	9.085.000.000	22,92989054	0	1	2128148000000
		2014	5	2	15.911.000.000	23,49027653	0	0	2638153000000
		2015	6	1	26.059.000.000	23,98362903	0	1	7426308000000
		2016	1	1	23.584.000.000	23,88383435	1	1	-3568432000000
		2017	2	1	7.495.000.000	22,73750197	0	1	2152760000000
34	TOTO	2010	1	1	1.822.099.932	21,32325548	1	1	-221762842088
		2011	2	1	2.372.671.326	21,5872823	0	1	89543953386
		2012	3	2	1.656.608.903	21,22803852	0	0	160641560686
		2013	4	3	4.051.019.324	22,12223437	0	0	59508354219
		2014	5	1	4.946.354.061	22,32191659	0	1	187426169454
		2015	1	1	13.159.702.233	23,30042514	1	1	64625650663
		2016	2	1	4.625.068.383	22,25475699	0	1	542480883083
		2017	3	1	6.246.508.513	22,55528851	0	1	36016069068

LAMPIRAN

OUTPUT HASIL PENELITIAN

OUTPUT HASIL PENELITIAN

STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
tenure KAP	272	1.00	8.00	3.1324	1.97141
tenure partner audit	272	1.00	4.00	1.5846	.78278
fee audit	272	19229000	196128000000	13157186595.15	27862465905.599
rotasi KAP	272	.00	1.00	.2610	.44001
rotasi partner audit	272	.00	1.00	.5846	.49371
kualitas audit	272	-23618267000000	11377614000000	28651076158.08	2465277312356.817
Valid N (listwise)	272				

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		272
Normal Parameters ^{a,b}	Mean	-.0226744
	Std. Deviation	.49088904
	Absolute	.072
Most Extreme Differences	Positive	.052
	Negative	-.072
Kolmogorov-Smirnov Z		1.193
Asymp. Sig. (2-tailed)		.116

a. Test distribution is Normal.

b. Calculated from data.

UJI MULTIKOLINEARITAS

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	-2.788	1.037			
tenure KAP	-.158	.063	-.215	.471	2.121
tenure partner audit	.051	.175	.044	.149	6.718
fee audit	.968	.330	.175	.982	1.019
rotasi KAP	.015	.128	.011	.442	2.264
rotasi partner audit	-.004	.203	-.003	.147	6.813

a. Dependent Variable: kualitas audit

UJI HETEROSKEDASTISITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.807	.870		-.927	.355
tenure KAP	.012	.053	.021	.235	.815
tenure partner audit	.136	.147	.145	.924	.356
fee audit	.369	.277	.082	1.333	.184
rotasi KAP	.038	.108	.032	.354	.724
rotasi partner audit	.012	.170	.011	.069	.945

a. Dependent Variable: ABS_RES

UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.268 ^a	.072	.054	.49565	2.027

a. Predictors: (Constant), rotasi partner audit , fee audit , tenure KAP , rotasi KAP , tenure partner audit

b. Dependent Variable: kualitas audit

UJI REGERSI LINEAR BERGANDA

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.268 ^a	.072	.054	.49565

a. Predictors: (Constant), rotasi partner audit , fee audit , tenure KAP , rotasi KAP , tenure partner audit

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.059	5	1.012	4.119	.001 ^b
	Residual	65.348	266	.246		
	Total	70.408	271			

a. Dependent Variable: kualitas audit

b. Predictors: (Constant), rotasi partner audit , fee audit , tenure KAP , rotasi KAP , tenure partner audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.788	1.037		-2.689	.008
	tenure KAP	-.158	.063	-.215	-2.498	.013
	tenure partner audit	.051	.175	.044	.290	.772
	fee audit	.968	.330	.175	2.933	.004
	rotasi KAP	.015	.128	.011	.120	.905
	rotasi partner audit	-.004	.203	-.003	-.021	.983

a. Dependent Variable: kualitas audit