

LAMPIRAN

LAMPIRAN 1

List Perusahaan

No.	Nama Perusahaan	Kode
1.	PT. Adaro Energy Tbk	ADRO
2.	PT. Aneka Tambang Tbk	ANTM
3.	PT. Atlas Resources Tbk	ARII
4.	PT. Atpk Resources Tbk	ATPK
5.	PT. Baramulti Suksessarana Tbk	BSSR
6.	PT. Bumi Resources Tbk	BUMI
7.	PT. Bayan Resources Tbk	BYAN
8.	PT. Cita Mineral Investindo Tbk	CITA
9.	PT. Eksploitasi Energi Indonesia Tbk	CNKO
10.	PT. Citatah Tbk	CTTH
11.	PT. DarmaHenwa Tbk	DEWA
12.	PT. Centra Omega Resources Tbk	DKFT
13.	PT. Delta Dunia Makmur Tbk	DOID
14.	PT. Dian Swastika Sentosa Tbk	DSSA
15.	PT. Elnusa Tbk	ELSA
16.	PT. Surya Esa Perkasa Tbk	ESSA
17.	PT. Golden Energy Mines Tbk	GEMS
18.	PT. Harum Energy Tbk	HRUM
19.	PT. Internasional Nickel Indonesia Tbk	INCO
20.	PT. Indika Energy Tbk	INDY
21.	PT. Indo Tambangraya Mega Tbk	ITMG
22.	PT. Resource Alam Indonesia Tbk	KKGI
23.	PT. Leyand Internasional Tbk	LAPD
24.	PT. Mitrabara Adiperdana Tbk	MBAP
25.	PT. Medco Energi Internasional Tbk	MEDC
26.	PT. Mitra Investindo Tbk	MITI
27.	PT. Myoh Technology Tbk	MYOH
28.	PT. Perusahaan Gas Negara Tbk	PGAS
29.	PT. Perdana Karya Perkasa Tbk	PKPK
30.	PT. J Resource Asia Pasific Tbk	PSAB
31.	PT. Bukit Asam Tbk	PTBA
32.	PT. Radiant Utama Interinsco Tbk	RUIS
33.	PT. Eatertainment Internasional Tbk	SMMT
34.	PT. Timah Tbk	TINS
35.	PT. Agis Tbk	TMPI
36.	PT. Toba Bara Sejahtera Tbk	TOBA

LAMPIRAN 2

Data Penelitian

Kode	Tahun	Komite Audit	Kep. Manajerial	Kep. Instiusional	Dewan Direksi	Kualitas Audit
ADRO	2015	3	15,15%	43,91%	8	1
	2016	3	6,18%	43,91%	7	1
	2017	3	6,18%	43,91%	7	1
ANTM	2015	4	0,00%	65,12%	6	1
	2016	4	0,00%	65,00%	6	1
	2017	4	0,00%	65,00%	6	1
ARII	2015	2	15,75%	52,99%	6	0
	2016	3	15,75%	52,99%	5	0
	2017	3	15,75%	57,35%	5	0
ATPK	2015	3	0,00%	88,94%	5	0
	2016	3	0,00%	88,94%	2	0
	2017	3	0,00%	88,95%	2	0
BSSR	2015	2	64,74%	26,00%	7	1
	2016	3	0,00%	90,74%	6	0
	2017	3	0,00%	97,74%	7	0
BUMI	2015	3	0,00%	29,42%	6	0
	2016	3	0,00%	29,42%	6	0
	2017	3	0,00%	22,71%	7	0
BYAN	2015	3	57,55%	30,00%	10	1
	2016	3	57,46%	10,00%	9	1
	2017	4	57,55%	10,00%	9	1
CITA	2015	3	0,00%	96,86%	2	0
	2016	3	0,00%	96,84%	3	0
	2017	3	0,00%	96,84%	3	0
CNKO	2015	3	0,00%	43,94%	5	0
	2016	3	0,00%	20,75%	5	0
	2017	3	0,00%	20,30%	5	0
CTTH	2015	3	0,00%	51,90%	5	0
	2016	3	0,00%	51,90%	4	0
	2017	3	0,00%	61,25%	4	0
DEWA	2015	3	0,00%	39,29%	4	0
	2016	3	0,00%	36,08%	5	0
	2017	3	0,00%	30,18%	4	0
DKFT	2015	3	0,00%	75,22%	4	0

	2016	3	0,00%	80,72%	3	0
	2017	3	0,00%	80,72%	3	0
DOID	2015	3	0,00%	39,44%	4	0
	2016	3	6,26%	39,21%	4	0
	2017	3	0,00%	77,97%	3	0
DSSA	2015	3	59,90%	0,00%	5	0
	2016	3	0,00%	59,90%	7	0
	2017	3	0,00%	59,90%	6	0
ELSA	2015	4	0,00%	68,43%	5	1
	2016	4	0,00%	56,00%	5	1
	2017	3	0,00%	56,00%	5	1
ESSA	2015	3	0,00%	59,09%	5	1
	2016	3	7,65%	55,35%	5	1
	2017	3	17,97%	55,35%	5	1
GEMS	2015	3	0,00%	97,00%	6	1
	2016	3	0,00%	97,00%	6	1
	2017	3	0,00%	67,00%	6	1
HRUM	2015	3	71,04%	0,00%	4	1
	2016	3	0,00%	73,60%	4	1
	2017	3	0,00%	74,05%	4	1
INCO	2015	3	0,00%	78,82%	4	1
	2016	3	0,00%	78,82%	4	1
	2017	2	0,00%	0,00%	4	1
INDY	2015	3	0,00%	63,47%	7	1
	2016	2	0,00%	68,69%	3	1
	2017	3	0,00%	68,44%	3	1
ITMG	2015	3	0,00%	65,14%	6	1
	2016	3	0,00%	65,14%	7	1
	2017	4	0,00%	65,14%	8	1
KKGI	2015	3	0,00%	64,86%	6	0
	2016	3	0,00%	64,89%	6	0
	2017	3	0,00%	64,89%	6	0
LAPD	2015	3	10,77%	61,96%	2	0
	2016	3	13,86%	62,23%	3	0
	2017	3	13,86%	62,23%	3	0
MBAP	2015	3	0,00%	90,00%	4	1
	2016	3	0,00%	90,00%	4	1
	2017	3	0,00%	90,00%	4	1
MEDC	2015	3	0,00%	81,17%	4	1
	2016	3	0,00%	78,40%	5	1
	2017	3	0,00%	72,15%	5	1
MITI	2015	3	0,00%	53,76%	5	0
	2016	3	0,00%	53,76%	3	0
	2017	3	0,00%	58,77%	2	0

MYOH	2015	3	0,00%	74,23%	4	0
	2016	2	14,18%	63,57%	4	1
	2017	3	14,18%	63,57%	4	1
PGAS	2015	5	0,00%	56,96%	6	1
	2016	5	0,00%	56,96%	6	1
	2017	5	0,00%	56,96%	5	1
PKPK	2015	3	12,61%	46,06%	3	0
	2016	3	48,56%	10,11%	2	0
	2017	3	49,56%	10,11%	2	0
PSAB	2015	4	0,00%	92,60%	5	0
	2016	4	0,00%	82,50%	5	0
	2017	4	95,53%	0,00%	5	0
PTBA	2015	4	0,00%	70,66%	6	1
	2016	3	0,00%	73,53%	6	1
	2017	3	0,00%	73,53%	5	1
RUIS	2015	3	27,53%	39,92%	3	0
	2016	3	27,53%	27,96%	3	0
	2017	3	27,53%	32,22%	3	0
SMMT	2015	3	0,00%	79,13%	3	1
	2016	3	0,00%	73,15%	3	1
	2017	3	0,00%	85,28%	3	1
TINS	2015	4	0,00%	72,45%	6	1
	2016	5	0,00%	65,00%	4	1
	2017	4	0,00%	65,00%	6	1
TMPI	2015	3	0,00%	25,42%	3	0
	2016	3	0,00%	5,27%	2	0
	2017	3	0,00%	0,00%	2	0
TOBA	2015	3	0,00%	93,14%	4	1
	2016	3	0,00%	93,14%	5	1
	2017	3	10,00%	83,26%	5	1
	2016					
	2017					

LAMPIRAN 3

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PKA	108	0	1	,44	,498
KA	108	2	5	3,15	,544
KPM	108	,00	95,53	7,7831	18,10026
IST	108	,00	97,74	58,2920	25,87408
DIR	108	2	10	4,73	1,661
Valid N (listwise)	108				

Sumber: Hasil Olah Data, 2018.

LAMPIRAN 4

Hasil Uji Regresi Logistik

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

Iteration		-2 Log likelihood	Coefficients Constant
Step	1	147,900	-,259
0	2	147,900	-,261
	3	147,900	-,261

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 147,900
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Sumber: Hasil Olah Data, 2018.

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

Iteration		-2 Log likelihood	Coefficients				
			Constant	KA	KPM	IST	DIR
Step	1	118,580	-6,071	,729	,022	,026	,382
1	2	116,117	-8,217	,893	,035	,041	,508
	3	116,025	-8,703	,919	,039	,044	,537
	4	116,025	-8,726	,920	,039	,044	,538
	5	116,025	-8,726	,920	,039	,044	,538

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 147,900
- d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Sumber: Hasil Olah Data, 2018.

Pengujian *Hosmer and Lemeshow's Goodness of Fit Test*

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	11,045	8	,199

Sumber: Hasil Olah Data, 2018.

LAMPIRAN 5

Pengujian Omnibus Tests of Model Coefficients

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	31,875	4	,000
	Block	31,875	4	,000
	Model	31,875	4	,000

Sumber: Hasil Olah Data, 2018.

Hasil Regresi Logistik dengan Metode OLS

Variabel	Koefisien Regresi	Standart Error	Wald-statistik	Prob.
Konstanta	-8,726	2,011	18,821	0,000
Komite Audit	0,920	0,449	4,199	0,040
Kepemilikan Manajerial	-0,039	0,019	4,196	0,041
Kepemilikan Institusional	-0,044	0,014	9,387	0,002
Dewan Direksi	0,538	0,164	10,827	0,001
Nagelkerke R^2 : 0,343				
Cox dan Snell R^2 : 0,256				
χ^2 H dan L Test : 11,045, p = 0,199.				
N : 108				

Hasil Uji Wald

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95,0% C.I. for EXP(B)		
							Lower	Upper	
Step 1	KA	,920	,449	4,199	1	,040	2,509	1,041	6,050
	KPM	-,039	,019	4,196	1	,041	1,039	1,002	1,079
	IST	-,044	,014	9,387	1	,002	1,045	1,016	1,075
	DIR	,538	,164	10,827	1	,001	1,713	1,243	2,360
	Constant	-8,726	2,011	18,821	1	,000	,000		

a. Variable(s) entered on step 1: KA, KPM, IST, DIR.

Sumber: Hasil Olah Data, 2018.

Pengujian Nagelkerke's R^2

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	116,025 ^a	,256	34,3%

- a. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Sumber: Hasil Olah Data, 2018.