

## Lampiran 1

### Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia

Tahun 2015-2017

| No | Kode Saham | Nama Perusahaan                             |
|----|------------|---|
| 1  | ADES       | Akasha Wira International Tbk               |
| 2  | AKPI       | Argha Karya Prima Industry Tbk              |
| 3  | AMFG       | Asahimas Flat Glass Tbk                     |
| 4  | ASII       | Astra International Tbk                     |
| 5  | AUTO       | Astra OtopartsTbk                           |
| 6  | BATA       | Sepatu Bata Tbk                             |
| 7  | BUDI       | Budi Starch & Sweetener Tbk                 |
| 8  | CEKA       | Wilmar Cahaya Indonesia Tbk                 |
| 9  | CPIN       | Charoen Pokphand Indonesia Tbk              |
| 10 | DLTA       | Delta Djakarta Tbk                          |
| 11 | DPNS       | Duta Pertiwi Nusantara Tbk                  |
| 12 | DVLA       | Darya Varia Laboratoria Tbk                 |
| 13 | EKAD       | Ekadharma Internasional Tbk                 |
| 14 | GGRM       | Gudang Garam Tbk                            |
| 15 | HMSP       | HM Sampoerna Tbk                            |
| 16 | ICBP       | Indofood CBP Sukses Makmur Tbk              |
| 17 | IGAR       | Champion Pacific Indonesia Tbk              |
| 18 | INAI       | Champion Pasific Indonesia Tbk              |
| 19 | INDF       | Indofood Sukser Makmur Tbk                  |
| 20 | INDS       | Indospring Tbk                              |
| 21 | INTP       | Indocemenct Tunggal Prakarsa Tbk            |
| 22 | JECC       | Jembo Cable Company Tbk                     |
| 23 | JPFA       | JAPFA Comfeed Indonesia Tbk                 |
| 24 | KLBF       | Kalbe Farma Tbk                             |
| 25 | LION       | Lion Metal Works Tbk                        |
| 26 | LMSH       | Lionmesh Prima Tbk                          |
| 27 | MERK       | Merck Tbk                                   |
| 28 | MLBI       | Multi Bintang Indonesia Tbk                 |
| 29 | MYOR       | Mayora Indah Tbk                            |
| 30 | PICO       | Pelangi Indah Canindo Tbk                   |
| 31 | RICY       | Ricky Putra Globalindo Tbk                  |
| 32 | ROTI       | Nippon Indosari Corpindo Tbk                |
| 33 | SCCO       | Supreme Cable Manufacturing Corporation Tbk |
| 34 | SKBM       | Sekar Bumi Tbk                              |
| 35 | SMSM       | Selamat Sempurna Tbk                        |
| 36 | SRSN       | Indo Acidatama Tbk                          |
| 37 | TOTO       | Surya Toto Indonesia Tbk                    |
| 38 | TRST       | Trias Sentosa Tbk                           |

| <b>No</b> | <b>Kode Saham</b> | <b>Nama Perusahaan</b>       |
|-----------|-------------------|------------------------------|
| 39        | ULTJ              | Ultra Jaya Milk Industry Tbk |
| 40        | UNIT              | Nusantara Inti Corpora Tbk   |
| 41        | UNVR              | Unilever Indonesia Tbk       |

## Lampiran 2

### Hasil Sampling Perusahaan Manufaktur di Bursa Efek Indonesia

Tahun 2015-2017

| No | Kode Saham | Tahun | TNR | KAP | UMUR | AQ      |
|----|------------|-------|-----|-----|------|---------|
| 1  | ADES       | 2015  | 2   | 0   | 22   | 0,5369  |
| 2  | AKPI       | 2015  | 3   | 1   | 24   | 0,5663  |
| 3  | AMFG       | 2015  | 3   | 1   | 21   | 0,419   |
| 4  | ASII       | 2015  | 3   | 1   | 26   | 0,3329  |
| 5  | AUTO       | 2015  | 3   | 1   | 18   | 0,3743  |
| 6  | BATA       | 2015  | 3   | 1   | 34   | -0,1145 |
| 7  | BUDI       | 2015  | 1   | 0   | 21   | 0,5651  |
| 8  | CEKA       | 2015  | 3   | 1   | 20   | 0,3203  |
| 9  | CPIN       | 2015  | 3   | 1   | 25   | 0,1565  |
| 10 | DLTA       | 2015  | 3   | 1   | 32   | -0,2725 |
| 11 | DPNS       | 2015  | 3   | 0   | 26   | -0,0607 |
| 12 | DVLA       | 2015  | 3   | 1   | 22   | 0,4976  |
| 13 | EKAD       | 2015  | 1   | 0   | 26   | 0,6211  |
| 14 | GGRM       | 2015  | 3   | 1   | 26   | 0,4043  |
| 15 | HMSP       | 2015  | 3   | 1   | 26   | -0,2339 |
| 16 | IGAR       | 2015  | 3   | 0   | 26   | 0,6449  |
| 17 | INAI       | 2015  | 3   | 0   | 22   | 0,4345  |
| 18 | INDF       | 2015  | 3   | 1   | 22   | 0,2362  |
| 19 | INDS       | 2015  | 3   | 0   | 26   | 0,7331  |
| 20 | INTP       | 2015  | 3   | 1   | 27   | 0,4204  |
| 21 | JECC       | 2015  | 3   | 0   | 24   | 0,5397  |
| 22 | JPFA       | 2015  | 3   | 0   | 27   | 0,4797  |
| 23 | KLBF       | 2015  | 3   | 1   | 25   | 1,1173  |
| 24 | LION       | 2015  | 3   | 0   | 23   | 1,1831  |
| 25 | LMSH       | 2015  | 3   | 0   | 26   | -0,2399 |
| 26 | MERK       | 2015  | 3   | 1   | 35   | 0,2222  |
| 27 | MLBI       | 2015  | 1   | 1   | 22   | 0,6969  |
| 28 | MYOR       | 2015  | 1   | 0   | 26   | 1,3496  |
| 29 | RICY       | 2015  | 1   | 0   | 18   | 0,6487  |
| 30 | ROTI       | 2015  | 3   | 1   | 6    | 1,1927  |
| 31 | SCCO       | 2015  | 3   | 0   | 34   | 0,2715  |
| 32 | SKBM       | 2015  | 1   | 0   | 23   | 0,7855  |
| 33 | SMSM       | 2015  | 3   | 1   | 20   | 0,5199  |
| 34 | SRSN       | 2015  | 3   | 0   | 23   | 0,4006  |
| 35 | TOTO       | 2015  | 3   | 1   | 26   | 0,4859  |
| 36 | TRST       | 2015  | 3   | 1   | 26   | 0,6327  |
| 37 | ULTJ       | 2015  | 3   | 0   | 26   | 0,7789  |
| 38 | UNIT       | 2015  | 2   | 0   | 14   | 0,4805  |

|    |      |      |   |   |    |         |
|----|------|------|---|---|----|---------|
| 39 | UNVR | 2015 | 3 | 1 | 34 | 0,7167  |
| 40 | ADES | 2016 | 3 | 0 | 23 | 1,1053  |
| 41 | AKPI | 2016 | 4 | 1 | 25 | 0,7157  |
| 42 | AMFG | 2016 | 4 | 1 | 22 | 0,8574  |
| 43 | ASII | 2016 | 4 | 1 | 27 | 0,1314  |
| 44 | AUTO | 2016 | 4 | 1 | 19 | 0,312   |
| 45 | BATA | 2016 | 4 | 1 | 35 | 0,339   |
| 46 | BUDI | 2016 | 1 | 0 | 22 | 0,7584  |
| 47 | CEKA | 2016 | 4 | 1 | 21 | 0,4828  |
| 48 | CPIN | 2016 | 4 | 1 | 26 | 0,7575  |
| 49 | DLTA | 2016 | 4 | 1 | 33 | 0,1928  |
| 50 | DPNS | 2016 | 4 | 0 | 27 | 0,0943  |
| 51 | DVLA | 2016 | 4 | 1 | 23 | 0,3517  |
| 52 | GGRM | 2016 | 4 | 1 | 27 | 0,4706  |
| 53 | HMSP | 2016 | 4 | 1 | 27 | 0,7107  |
| 54 | ICBP | 2016 | 4 | 1 | 7  | 0,3254  |
| 55 | IGAR | 2016 | 4 | 1 | 27 | 0,0535  |
| 56 | INAI | 2016 | 4 | 0 | 23 | -0,2098 |
| 57 | INDF | 2016 | 4 | 1 | 23 | 0,3583  |
| 58 | INDS | 2016 | 4 | 0 | 27 | 0,6602  |
| 59 | INTP | 2016 | 4 | 1 | 28 | 0,3746  |
| 60 | JECC | 2016 | 4 | 0 | 25 | 0,6892  |
| 61 | JPFA | 2016 | 4 | 1 | 28 | 0,6226  |
| 62 | KLBF | 2016 | 4 | 1 | 26 | 0,3853  |
| 63 | LION | 2016 | 4 | 0 | 24 | -0,2282 |
| 64 | LMSH | 2016 | 4 | 0 | 27 | 0,3234  |
| 65 | MERK | 2016 | 4 | 1 | 36 | -0,0518 |
| 66 | MLBI | 2016 | 2 | 1 | 23 | 1,1332  |
| 67 | SCCO | 2016 | 4 | 0 | 35 | 0,6552  |
| 68 | SKBM | 2016 | 2 | 0 | 24 | 0,4688  |
| 69 | SMSM | 2016 | 4 | 1 | 21 | 0,3173  |
| 70 | SRSN | 2016 | 4 | 0 | 24 | 1,2308  |
| 71 | TOTO | 2016 | 4 | 1 | 27 | 0,5337  |
| 72 | TRST | 2016 | 4 | 1 | 27 | 0,7322  |
| 73 | ULTJ | 2016 | 4 | 0 | 27 | 0,4235  |
| 74 | UNIT | 2016 | 3 | 0 | 15 | 0,9495  |
| 75 | UNVR | 2016 | 4 | 1 | 35 | 0,8453  |
| 76 | ADES | 2017 | 4 | 0 | 24 | 0,5655  |
| 77 | AKPI | 2017 | 5 | 1 | 26 | 0,3999  |
| 78 | AMFG | 2017 | 5 | 1 | 23 | 0,7732  |
| 79 | ASII | 2017 | 5 | 1 | 28 | 0,1855  |
| 80 | BATA | 2017 | 5 | 1 | 36 | 0,3373  |
| 81 | BUDI | 2017 | 2 | 0 | 23 | 0,6291  |
| 82 | CEKA | 2017 | 5 | 1 | 22 | 0,2912  |

|     |      |      |   |   |    |         |
|-----|------|------|---|---|----|---------|
| 83  | CPIN | 2017 | 5 | 1 | 27 | 0,2097  |
| 84  | DLTA | 2017 | 5 | 1 | 34 | -0,5378 |
| 85  | DPNS | 2017 | 5 | 0 | 28 | -0,0922 |
| 86  | DVLA | 2017 | 5 | 1 | 24 | 0,4078  |
| 87  | EKAD | 2017 | 1 | 0 | 28 | 0,5306  |
| 88  | GGRM | 2017 | 5 | 1 | 28 | 0,4768  |
| 89  | HMSP | 2017 | 5 | 1 | 28 | 0,3351  |
| 90  | IGAR | 2017 | 1 | 1 | 28 | 0,3393  |
| 91  | INAI | 2017 | 5 | 0 | 24 | 0,1874  |
| 92  | INDF | 2017 | 5 | 1 | 24 | 0,4076  |
| 93  | INDS | 2017 | 5 | 0 | 28 | 1,278   |
| 94  | INTP | 2017 | 5 | 1 | 29 | 0,4735  |
| 95  | JECC | 2017 | 5 | 0 | 26 | 0,4055  |
| 96  | JPFA | 2017 | 1 | 1 | 29 | 0,1929  |
| 97  | LION | 2017 | 5 | 0 | 25 | 0,1688  |
| 98  | LMSH | 2017 | 5 | 0 | 28 | 0,8292  |
| 99  | MERK | 2017 | 5 | 1 | 37 | 0,5925  |
| 100 | MLBI | 2017 | 3 | 1 | 24 | 0,5716  |
| 101 | MYOR | 2017 | 2 | 0 | 28 | 0,3578  |
| 102 | PICO | 2017 | 2 | 0 | 22 | 0,1021  |
| 103 | RICY | 2017 | 2 | 0 | 20 | 0,5999  |
| 104 | ROTI | 2017 | 5 | 1 | 8  | 0,7579  |
| 105 | SCCO | 2017 | 1 | 0 | 36 | 0,5149  |
| 106 | SKBM | 2017 | 3 | 0 | 25 | 0,5932  |
| 107 | SRSN | 2017 | 5 | 0 | 25 | 0,4111  |
| 108 | TOTO | 2017 | 5 | 1 | 28 | 0,2872  |
| 109 | TRST | 2017 | 5 | 1 | 28 | 0,6511  |
| 110 | ULTJ | 2017 | 5 | 0 | 28 | 0,5053  |
| 111 | UNIT | 2017 | 1 | 0 | 16 | 0,5446  |
| 112 | UNVR | 2017 | 5 | 1 | 36 | 0,6805  |

## Lampiran 3

## Data Kualitas Audit Tahun 2015-2017

| No | Perusahaan | Tahun | TACCit    | NDACCit   | DACCit    | AQ        |
|----|------------|-------|-----------|-----------|-----------|-----------|
| 1  | ADES       | 2015  | 0,013474  | 0,550394  | -0,536919 | 0,536919  |
| 2  | AKPI       | 2015  | 0,035222  | 0,601513  | -0,566291 | 0,566291  |
| 3  | AMFG       | 2015  | -0,005969 | 0,413039  | -0,419008 | 0,419008  |
| 4  | ASII       | 2015  | -0,045235 | 0,287684  | -0,332920 | 0,332920  |
| 5  | AUTO       | 2015  | -0,037832 | 0,336449  | -0,374281 | 0,374281  |
| 6  | BATA       | 2015  | 0,192479  | 0,077930  | 0,114549  | -0,114549 |
| 7  | BUDI       | 2015  | 0,001478  | 0,566543  | -0,565064 | 0,565064  |
| 8  | CEKA       | 2015  | -0,048331 | 0,271942  | -0,320273 | 0,320273  |
| 9  | CPIN       | 2015  | 0,005999  | 0,162496  | -0,156497 | 0,156497  |
| 10 | DLTA       | 2015  | -0,064620 | -0,337164 | 0,272543  | -0,272543 |
| 11 | DPNS       | 2015  | 0,017677  | -0,043005 | 0,060683  | -0,060683 |
| 12 | DVLA       | 2015  | -0,085963 | 0,411587  | -0,497551 | 0,497551  |
| 13 | EKAD       | 2015  | -0,131020 | 0,490091  | -0,621111 | 0,621111  |
| 14 | GGRM       | 2015  | 0,055856  | 0,460204  | -0,404347 | 0,404347  |
| 15 | HMSP       | 2015  | 0,336572  | 0,102664  | 0,233907  | -0,233907 |
| 16 | IGAR       | 2015  | -0,081867 | 0,563062  | -0,644929 | 0,644929  |
| 17 | INAI       | 2015  | -0,020502 | 0,414009  | -0,434511 | 0,434511  |
| 18 | INDF       | 2015  | -0,005865 | 0,23031   | -0,236180 | 0,236180  |
| 19 | INDS       | 2015  | -0,047623 | 0,685493  | -0,733116 | 0,733116  |
| 20 | INTP       | 2015  | -0,023973 | 0,396459  | -0,420432 | 0,420432  |
| 21 | JECC       | 2015  | -0,017963 | 0,521692  | -0,539655 | 0,539655  |
| 22 | JPFA       | 2015  | -0,059021 | 0,420631  | -0,479653 | 0,479653  |
| 23 | KLBF       | 2015  | -0,032136 | 1,085163  | -1,117300 | 1,117300  |
| 24 | LION       | 2015  | -0,022138 | 1,160999  | -1,183138 | 1,183138  |
| 25 | LMSH       | 2015  | -0,064084 | -0,303991 | 0,239907  | -0,239907 |
| 26 | MERK       | 2015  | -0,025334 | 0,196862  | -0,222196 | 0,222196  |
| 27 | MLBI       | 2015  | -0,189293 | 0,507561  | -0,696854 | 0,696854  |
| 28 | MYOR       | 2015  | -0,105581 | 1,244045  | -1,349626 | 1,349626  |
| 29 | RICY       | 2015  | -0,103088 | 0,545575  | -0,648664 | 0,648664  |
| 30 | ROTI       | 2015  | -0,132985 | 1,059682  | -1,192667 | 1,192667  |
| 31 | SCCO       | 2015  | -0,023466 | 0,247987  | -0,271454 | 0,271454  |
| 32 | SKBM       | 2015  | -0,034362 | 0,751174  | -0,785536 | 0,785536  |
| 33 | SMSM       | 2015  | -0,042759 | 0,477094  | -0,519854 | 0,519854  |
| 34 | SRSN       | 2015  | 0,199067  | 0,599680  | -0,400613 | 0,400613  |
| 35 | TOTO       | 2015  | 0,022003  | 0,507867  | -0,485864 | 0,485864  |
| 36 | TRST       | 2015  | -0,033638 | 0,599016  | -0,632655 | 0,632655  |
| 37 | ULTJ       | 2015  | -0,050174 | 0,728721  | -0,778896 | 0,778896  |
| 38 | UNIT       | 2015  | 0,057020  | 0,537492  | -0,480471 | 0,480471  |
| 39 | UNVR       | 2015  | -0,031318 | 0,685380  | -0,716699 | 0,716699  |
| 40 | ADES       | 2016  | -0,096758 | 1,008552  | -1,105311 | 1,105311  |

| No | Perusahaan | Tahun | TACCit    | NDACCit   | DACCit    | AQ        |
|----|------------|-------|-----------|-----------|-----------|-----------|
| 41 | AKPI       | 2016  | -0,115230 | 0,600513  | -0,715744 | 0,715744  |
| 42 | AMFG       | 2016  | -0,018527 | 0,838906  | -0,857433 | 0,857433  |
| 43 | ASII       | 2016  | -0,004502 | 0,126941  | -0,131444 | 0,131444  |
| 44 | AUTO       | 2016  | -0,040166 | 0,271867  | -0,312033 | 0,312033  |
| 45 | BATA       | 2016  | 0,028991  | 0,368012  | -0,339021 | 0,339021  |
| 46 | BUDI       | 2016  | -0,002234 | 0,756138  | -0,758373 | 0,758373  |
| 47 | CEKA       | 2016  | 0,049541  | 0,532291  | -0,482750 | 0,482750  |
| 48 | CPIN       | 2016  | -0,078255 | 0,679249  | -0,757504 | 0,757504  |
| 49 | DLTA       | 2016  | -0,005145 | 0,187672  | -0,192817 | 0,192817  |
| 50 | DPNS       | 2016  | -0,015004 | 0,079263  | -0,094267 | 0,094267  |
| 51 | DVLA       | 2016  | -0,025715 | 0,325969  | -0,351685 | 0,351685  |
| 52 | GGRM       | 2016  | -0,004172 | 0,466456  | -0,470628 | 0,470628  |
| 53 | HMSP       | 2016  | -0,034578 | 0,676124  | -0,710703 | 0,710703  |
| 54 | ICBP       | 2016  | -0,03590  | 0,289539  | -0,325444 | 0,325444  |
| 55 | IGAR       | 2016  | 0,01462   | 0,068091  | -0,053461 | 0,053461  |
| 56 | INAI       | 2016  | 0,139307  | -0,070497 | 0,209804  | -0,209804 |
| 57 | INDF       | 2016  | -0,020784 | 0,337479  | -0,358264 | 0,358264  |
| 58 | INDS       | 2016  | -0,056336 | 0,603815  | -0,660152 | 0,660152  |
| 59 | INTP       | 2016  | 0,011730  | 0,386290  | -0,374560 | 0,374560  |
| 60 | JECC       | 2016  | -0,038240 | 0,650982  | -0,689222 | 0,689222  |
| 61 | JPFA       | 2016  | -0,033916 | 0,588677  | -0,622594 | 0,622594  |
| 62 | KLBF       | 2016  | 0,013949  | 0,399296  | -0,385347 | 0,385347  |
| 63 | LION       | 2016  | -0,017134 | -0,245359 | 0,228225  | -0,228225 |
| 64 | LMSH       | 2016  | -0,004623 | 0,318732  | -0,323355 | 0,323355  |
| 65 | MERK       | 2016  | 0,171502  | 0,119686  | 0,051816  | -0,051816 |
| 66 | MLBI       | 2016  | -0,126777 | 1,006465  | -1,133242 | 1,133242  |
| 67 | SCCO       | 2016  | -0,102604 | 0,552566  | -0,655171 | 0,655171  |
| 68 | SKBM       | 2016  | 0,073748  | 0,542572  | -0,468823 | 0,468823  |
| 69 | SMSM       | 2016  | -0,036327 | 0,280943  | -0,317271 | 0,317271  |
| 70 | SRSN       | 2016  | -0,180753 | 1,050061  | -1,230814 | 1,230814  |
| 71 | TOTO       | 2016  | -0,056255 | 0,477477  | -0,533732 | 0,533732  |
| 72 | TRST       | 2016  | -0,061178 | 0,671067  | -0,732246 | 0,732246  |
| 73 | ULTJ       | 2016  | -0,019571 | 0,403957  | -0,423528 | 0,423528  |
| 74 | UNIT       | 2016  | -0,063637 | 0,885855  | -0,949493 | 0,949493  |
| 75 | UNVR       | 2016  | -0,018661 | 0,826676  | -0,845338 | 0,845338  |
| 76 | ADES       | 2017  | -0,063789 | 0,501730  | -0,565520 | 0,565520  |
| 77 | AKPI       | 2017  | 0,020998  | 0,420910  | -0,399911 | 0,399911  |
| 78 | AMFG       | 2017  | -0,047323 | 0,725889  | -0,773213 | 0,773213  |
| 79 | ASII       | 2017  | -0,000458 | 0,185079  | -0,185537 | 0,185537  |
| 80 | BATA       | 2017  | 0,007423  | 0,344755  | -0,337332 | 0,337332  |
| 81 | BUDI       | 2017  | -0,008047 | 0,621011  | -0,629058 | 0,629058  |
| 82 | CEKA       | 2017  | -0,071130 | 0,220060  | -0,291190 | 0,291190  |
| 83 | CPIN       | 2017  | 0,036038  | 0,245762  | -0,209723 | 0,209723  |

| <b>No</b> | <b>Perusahaan</b> | <b>Tahun</b> | <b>TACCit</b> | <b>NDACCit</b> | <b>DACCit</b> | <b>AQ</b> |
|-----------|-------------------|--------------|---------------|----------------|---------------|-----------|
| 84        | DLTA              | 2017         | -0,052120     | -0,589919      | 0,537798      | -0,537798 |
| 85        | DPNS              | 2017         | 0,033625      | -0,058536      | 0,092161      | -0,092161 |
| 86        | DVLA              | 2017         | -0,044724     | 0,363065       | -0,407789     | 0,407789  |
| 87        | EKAD              | 2017         | 0,035002      | 0,565583       | -0,530580     | 0,530580  |
| 88        | GGRM              | 2017         | -0,007136     | 0,469696       | -0,476832     | 0,476832  |
| 89        | HMSP              | 2017         | -0,063653     | 0,271474       | -0,335127     | 0,335127  |
| 90        | IGAR              | 2017         | -0,035778     | 0,303499       | -0,339278     | 0,339278  |
| 91        | INAI              | 2017         | -0,009494     | 0,177875       | -0,187369     | 0,187369  |
| 92        | INDF              | 2017         | -0,016583     | 0,391032       | -0,407616     | 0,407616  |
| 93        | INDS              | 2017         | -0,083403     | 1,194613       | -1,278016     | 1,278016  |
| 94        | INTP              | 2017         | -0,030578     | 0,442891       | -0,473470     | 0,473470  |
| 95        | JECC              | 2017         | -0,001633     | 0,403874       | -0,405508     | 0,405508  |
| 96        | JPFA              | 2017         | 0,017513      | 0,210444       | -0,192931     | 0,192931  |
| 97        | LION              | 2017         | -0,000552     | 0,168256       | -0,168808     | 0,168808  |
| 98        | LMSH              | 2017         | -0,014871     | 0,814330       | -0,829202     | 0,829202  |
| 99        | MERK              | 2017         | -0,068762     | 0,523753       | -0,592516     | 0,592516  |
| 100       | MLBI              | 2017         | -0,004195     | 0,567390       | -0,571586     | 0,571586  |
| 101       | MYOR              | 2017         | 0,045727      | 0,403491       | -0,357764     | 0,357764  |
| 102       | PICO              | 2017         | 0,022703      | 0,124841       | -0,102137     | 0,102137  |
| 103       | RICY              | 2017         | -0,152295     | 0,447653       | -0,599949     | 0,599949  |
| 104       | ROTI              | 2017         | -0,115927     | 0,641935       | -0,757863     | 0,757863  |
| 105       | SCCO              | 2017         | 0,138771      | 0,653663       | -0,514892     | 0,514892  |
| 106       | SKBM              | 2017         | 0,124337      | 0,717497       | -0,593159     | 0,593159  |
| 107       | SRSN              | 2017         | -0,095052     | 0,316090       | -0,411142     | 0,411142  |
| 108       | TOTO              | 2017         | -0,055164     | 0,232024       | -0,287189     | 0,287189  |
| 109       | TRST              | 2017         | -0,058108     | 0,592967       | -0,651075     | 0,651075  |
| 110       | ULTJ              | 2017         | -0,085118     | 0,420166       | -0,505285     | 0,505285  |
| 111       | UNIT              | 2017         | -0,007468     | 0,537135       | -0,544604     | 0,544604  |
| 112       | UNVR              | 2017         | -0,0033       | 0,677211       | -0,680514     | 0,680514  |



#### Lampiran 4

#### Data Audit Tenure Tahun 2015-2017

| No | Perusahaan | Tahun | Nama KAP  | TNR |
|----|------------|-------|---|-----|
| 1  | ADES       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 2   |
| 2  | AKPI       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 3  | AMFG       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 3   |
| 4  | ASII       | 2015  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 3   |
| 5  | AUTO       | 2015  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 3   |
| 6  | BATA       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 7  | BUDI       | 2015  | Mulyamin Sensi Suryanto & Lianny                          | 1   |
| 8  | CEKA       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 9  | CPIN       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 10 | DLTA       | 2015  | Osman Bing Satrio & Eny (Deloitte)                        | 3   |
| 11 | DPNS       | 2015  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 3   |
| 12 | DVLA       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 13 | EKAD       | 2015  | Budiman, Wawan, Pamudji & Rekan                           | 1   |
| 14 | GGRM       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 3   |
| 15 | HMSP       | 2015  | Tanudireja, Wibisana, Rintis & Rekan (PWC)                | 3   |
| 16 | IGAR       | 2015  | Hertanto, Grace, Karunawan                                | 3   |
| 17 | INAI       | 2015  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 3   |
| 18 | INDF       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 19 | INDS       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 3   |
| 20 | INTP       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 21 | JECC       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 3   |
| 22 | JPFA       | 2015  | Mulyamin Sensi Suryanto & Lianny                          | 3   |
| 23 | KLBF       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 24 | LION       | 2015  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 3   |
| 25 | LMSH       | 2015  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 3   |
| 26 | MERK       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 3   |
| 27 | MLBI       | 2015  | Osman Bing Satrio & Eny (Deloitte)                        | 1   |
| 28 | MYOR       | 2015  | Mulyamin Sensi Suryanto & Lianny                          | 1   |
| 29 | RICY       | 2015  | Joachim Poltak Lian Michell & Rekan                       | 1   |
| 30 | ROTI       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 3   |
| 31 | SCCO       | 2015  | Doli, Bambang, Sulistiyanto, Dadang & Ali                 | 3   |
| 32 | SKBM       | 2015  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 1   |

| No | Perusahaan | Tahun | Nama KAP  | TNR |
|----|------------|-------|---|-----|
| 33 | SMSM       | 2015  | Purwanton, Sungkoro & Surja (E & Y)                       | 3   |
| 34 | SRSN       | 2015  | Amir Abadi Jusuf, Aryanto, Mawar & Rekan                  | 3   |
| 35 | TOTO       | 2015  | Purwanton, Sungkoro & Surja (E & Y)                       | 3   |
| 36 | TRST       | 2015  | Purwanton, Sungkoro & Surja (E & Y)                       | 3   |
| 37 | ULTJ       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 3   |
| 38 | UNIT       | 2015  | Achmad, Rasyid, Hisbullah & Jerry                         | 2   |
| 39 | UNVR       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 3   |
| 40 | ADES       | 2016  | Tanubrata Sutanto Fahmi & Rekan                           | 3   |
| 41 | AKPI       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 42 | AMFG       | 2016  | Siddharta Widjaja dan Rekan (KPMG)                        | 4   |
| 43 | ASII       | 2016  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 4   |
| 44 | AUTO       | 2016  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 4   |
| 45 | BATA       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 46 | BUDI       | 2016  | Mirawati Sensi Idris                                      | 1   |
| 47 | CEKA       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 48 | CPIN       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 49 | DLTA       | 2016  | Osman Bing Satrio & Eny (Deloitte)                        | 4   |
| 50 | DPNS       | 2016  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 4   |
| 51 | DVLA       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 52 | GGRM       | 2016  | Siddharta Widjaja dan Rekan (KPMG)                        | 4   |
| 53 | HMSP       | 2016  | Tanudireja, Wibisana, Rintis & Rekan (PWC)                | 4   |
| 54 | ICBP       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 55 | IGAR       | 2016  | Hertanto, Grace, Karunawan                                | 4   |
| 56 | INAI       | 2016  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 4   |
| 57 | INDF       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 58 | INDS       | 2016  | Tanubrata Sutanto Fahmi & Rekan                           | 4   |
| 59 | INTP       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 60 | JECC       | 2016  | Tanubrata Sutanto Fahmi & Rekan                           | 4   |
| 61 | JPFA       | 2016  | Mirawati Sensi Idris                                      | 4   |
| 62 | KLBF       | 2016  | Purwanton, Sungkoro & Surja (E & Y)                       | 4   |
| 63 | LION       | 2016  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 4   |
| 64 | LMSH       | 2016  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 4   |
| 65 | MERK       | 2016  | Siddharta Widjaja dan Rekan (KPMG)                        | 4   |
| 66 | MLBI       | 2016  | Osman Bing Satrio & Eny (Deloitte)                        | 2   |
| 67 | SCCO       | 2016  | Doli, Bambang, Sulistiyanto, Dadang & Ali                 | 4   |
| 68 | SKBM       | 2016  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 2   |

| <b>No</b> | <b>Perusahaan</b> | <b>Tahun</b> | <b>Nama KAP</b>  | <b>TNR</b> |
|-----------|-------------------|--------------|--|------------|
| 69        | SMSM              | 2016         | Purwanton, Sungkoro & Surja (E & Y)                          | 4          |
| 70        | SRSN              | 2016         | Amir Abadi Jusuf, Aryanto, Mawar & Rekan                     | 4          |
| 71        | TOTO              | 2016         | Purwanton, Sungkoro & Surja (E & Y)                          | 4          |
| 72        | TRST              | 2016         | Purwanton, Sungkoro & Surja (E & Y)                          | 4          |
| 73        | ULTJ              | 2016         | Tanubrata Sutanto Fahmi & Rekan                              | 4          |
| 74        | UNIT              | 2016         | Achmad, Rasyid, Hisbullah & Jerry                            | 3          |
| 75        | UNVR              | 2016         | Siddharta Widjaja dan Rekan (KPMG)                           | 4          |
| 76        | ADES              | 2017         | Tanubrata Sutanto Fahmi & Rekan                              | 4          |
| 77        | AKPI              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 78        | AMFG              | 2017         | Siddharta Widjaja dan Rekan (KPMG)                           | 5          |
| 79        | ASII              | 2017         | Tanudiredja, Wibisana, Rintis & Rekan (PWC)                  | 5          |
| 80        | BATA              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 81        | BUDI              | 2017         | Mirawati Sensi Idris   | 2          |
| 82        | CEKA              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 83        | CPIN              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 84        | DLTA              | 2017         | Osman Bing Satrio & Eny (Deloitte)                           | 5          |
| 85        | DPNS              | 2017         | Paul Hadiwinata, Hidajat, Arsono, Retno, Paililingan & Rekan | 5          |
| 86        | DVLA              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 87        | EKAD              | 2017         | Kanaka Puradiredja, Suhartono                                | 1          |
| 88        | GGRM              | 2017         | Siddharta Widjaja dan Rekan (KPMG)                           | 5          |
| 89        | HMSP              | 2017         | Tanudireja, Wibisana, Rintis & Rekan (PWC)                   | 5          |
| 90        | IGAR              | 2017         | Purwanton, Sungkoro, & Surjo (E & Y)                         | 1          |
| 91        | INAI              | 2017         | Paul Hadiwinata, Hidajat, Arsono, Retno, Paililingan & Rekan | 5          |
| 92        | INDF              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 93        | INDS              | 2017         | Tanubrata Sutanto Fahmi & Rekan                              | 5          |
| 94        | INTP              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 95        | JECC              | 2017         | Tanubrata Sutanto Fahmi & Rekan                              | 5          |
| 96        | JPFA              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 1          |
| 97        | LION              | 2017         | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan                 | 5          |
| 98        | LMSH              | 2017         | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan                 | 5          |
| 99        | MERK              | 2017         | Siddharta Widjaja dan Rekan (KPMG)                           | 5          |
| 100       | MLBI              | 2017         | Satrio Bing Eny & Rekan (Deloitte)                           | 3          |
| 101       | MYOR              | 2017         | Mirawati Sensi Idris   | 2          |
| 102       | PICO              | 2017         | Herman Dody Tanumihardja & Rekan                             | 2          |
| 103       | RICY              | 2017         | Johannes Juara & Rekan                                       | 2          |
| 104       | ROTI              | 2017         | Purwanton, Sungkoro & Surja (E & Y)                          | 5          |
| 105       | SCCO              | 2017         | Kanaka Puradiredja, Suhartono                                | 1          |

| <b>No</b> | <b>Perusahaan</b> | <b>Tahun</b> | <b>Nama KAP</b>  | <b>TNR</b> |
|-----------|-------------------|--------------|--|------------|
| 106       | SKBM              | 2017         | Paul Hadiwinata, Hidajat, Arsono, Retno, Paililingan & Rekan | 3          |
| 107       | SRSN              | 2017         | Amir Abadi Jusuf, Aryanto, Mawar & Rekan                     | 5          |
| 108       | TOTO              | 2017         | Purwantono, Sungkoro & Surja (E & Y)                         | 5          |
| 109       | TRST              | 2017         | Purwantono, Sungkoro & Surja (E & Y)                         | 5          |
| 110       | ULTJ              | 2017         | Tanubrata Sutanto Fahmi & Rekan                              | 5          |
| 111       | UNIT              | 2017         | Budiman, Wawan, Pamudji & Rekan                              | 1          |
| 112       | UNVR              | 2017         | Osman Bing Satrio & Eny (Deloitte)                           | 5          |

## Lampiran 5

### Data Reputasi Kantor Akuntan Publik Tahun 2015-2017

| No | Perusahaan | Tahun | Nama KAP  | Dummy |
|----|------------|-------|---|-------|
| 1  | ADES       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 2  | AKPI       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 3  | AMFG       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 1     |
| 4  | ASII       | 2015  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 1     |
| 5  | AUTO       | 2015  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 1     |
| 6  | BATA       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 7  | BUDI       | 2015  | Mulyamin Sensi Suryanto & Lianny                          | 0     |
| 8  | CEKA       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 9  | CPIN       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 10 | DLTA       | 2015  | Osman Bing Satrio & Eny (Deloitte)                        | 1     |
| 11 | DPNS       | 2015  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 0     |
| 12 | DVLA       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 13 | EKAD       | 2015  | Budiman, Wawan, Pamudji & Rekan                           | 0     |
| 14 | GGRM       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 1     |
| 15 | HMSP       | 2015  | Tanudireja, Wibisana, Rintis & Rekan (PWC)                | 1     |
| 16 | IGAR       | 2015  | Hertanto, Grace, Karunawan                                | 0     |
| 17 | INAI       | 2015  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 0     |
| 18 | INDF       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 19 | INDS       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 20 | INTP       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 21 | JECC       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 22 | JPFA       | 2015  | Mulyamin Sensi Suryanto & Lianny                          | 0     |
| 23 | KLBF       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 24 | LION       | 2015  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 0     |
| 25 | LMSH       | 2015  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 0     |
| 26 | MERK       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 1     |
| 27 | MLBI       | 2015  | Osman Bing Satrio & Eny (Deloitte)                        | 1     |
| 28 | MYOR       | 2015  | Mulyamin Sensi Suryanto & Lianny                          | 0     |
| 29 | RICY       | 2015  | Joachim Poltak Lian Michell & Rekan                       | 0     |
| 30 | ROTI       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 31 | SCCO       | 2015  | Doli, Bambang, Sulistiyanto, Dadang & Ali                 | 0     |
| 32 | SKBM       | 2015  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 0     |
| 33 | SMSM       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |
| 34 | SRSN       | 2015  | Amir Abadi Jusuf, Aryanto, Mawar & Rekan                  | 0     |
| 35 | TOTO       | 2015  | Purwantono, Sungkoro & Surja (E & Y)                      | 1     |

| No | Perusahaan | Tahun | Nama KAP  | Dummy |
|----|------------|-------|---|-------|
| 36 | TRST       | 2015  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 37 | ULTJ       | 2015  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 38 | UNIT       | 2015  | Achmad, Rasyid, Hisbullah & Jerry                         | 0     |
| 39 | UNVR       | 2015  | Siddharta Widjaja dan Rekan (KPMG)                        | 1     |
| 40 | ADES       | 2016  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 41 | AKPI       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 42 | AMFG       | 2016  | Siddharta Widjaja dan Rekan (KPMG)                        | 1     |
| 43 | ASII       | 2016  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 1     |
| 44 | AUTO       | 2016  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)               | 1     |
| 45 | BATA       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 46 | BUDI       | 2016  | Mirawati Sensi Idris                                      | 0     |
| 47 | CEKA       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 48 | CPIN       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 49 | DLTA       | 2016  | Osman Bing Satrio & Eny (Deloitte)                        | 1     |
| 50 | DPNS       | 2016  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 0     |
| 51 | DVLA       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 52 | GGRM       | 2016  | Siddharta Widjaja dan Rekan (KPMG)                        | 1     |
| 53 | HMSP       | 2016  | Tanudireja, Wibisana, Rintis & Rekan (PWC)                | 1     |
| 54 | ICBP       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 55 | IGAR       | 2016  | Hertanto, Grace, Karunawan                                | 1     |
| 56 | INAI       | 2016  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 0     |
| 57 | INDF       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 58 | INDS       | 2016  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 59 | INTP       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 60 | JECC       | 2016  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 61 | JPFA       | 2016  | Mirawati Sensi Idris                                      | 1     |
| 62 | KLBF       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 63 | LION       | 2016  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 0     |
| 64 | LMSH       | 2016  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan              | 0     |
| 65 | MERK       | 2016  | Siddharta Widjaja dan Rekan (KPMG)                        | 1     |
| 66 | MLBI       | 2016  | Osman Bing Satrio & Eny (Deloitte)                        | 1     |
| 67 | SCCO       | 2016  | Doli, Bambang, Sulistiyanto, Dadang & Ali                 | 0     |
| 68 | SKBM       | 2016  | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 0     |
| 69 | SMSM       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 70 | SRSN       | 2016  | Amir Abadi Jusuf, Aryanto, Mawar & Rekan                  | 0     |
| 71 | TOTO       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 72 | TRST       | 2016  | Purwanto, Sungkoro & Surja (E & Y)                        | 1     |
| 73 | ULTJ       | 2016  | Tanubrata Sutanto Fahmi & Rekan                           | 0     |
| 74 | UNIT       | 2016  | Achmad, Rasyid, Hisbullah & Jerry                         | 0     |

| No  | Perusahaan | Tahun | Nama KAP   | Dummy |
|-----|------------|-------|--|-------|
| 75  | UNVR       | 2016  | Siddharta Widjaja dan Rekan (KPMG)                           | 1     |
| 76  | ADES       | 2017  | Tanubrata Sutanto Fahmi & Rekan                              | 0     |
| 77  | AKPI       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 78  | AMFG       | 2017  | Siddharta Widjaja dan Rekan (KPMG)                           | 1     |
| 79  | ASII       | 2017  | Tanudiredja, Wibisana, Rintis & Rekan (PWC)                  | 1     |
| 80  | BATA       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 81  | BUDI       | 2017  | Mirawati Sensi Idris   | 0     |
| 82  | CEKA       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 83  | CPIN       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 84  | DLTA       | 2017  | Osman Bing Satrio & Eny (Deloitte)                           | 1     |
| 85  | DPNS       | 2017  | Paul Hadiwinata, Hidajat, Arsono, Retno, Paililingan & Rekan | 0     |
| 86  | DVLA       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 87  | EKAD       | 2017  | Kanaka Puradiredja, Suhartono                                | 0     |
| 88  | GGRM       | 2017  | Siddharta Widjaja dan Rekan (KPMG)                           | 1     |
| 89  | HMSP       | 2017  | Tanudireja, Wibisana, Rintis & Rekan (PWC)                   | 1     |
| 90  | IGAR       | 2017  | Purwanto, Sungkoro, & Surjo (E & Y)                          | 1     |
| 91  | INAI       | 2017  | Paul Hadiwinata, Hidajat, Arsono, Retno, Paililingan & Rekan | 0     |
| 92  | INDF       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 93  | INDS       | 2017  | Tanubrata Sutanto Fahmi & Rekan                              | 0     |
| 94  | INTP       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 95  | JECC       | 2017  | Tanubrata Sutanto Fahmi & Rekan                              | 0     |
| 96  | JPFA       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 97  | LION       | 2017  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan                 | 0     |
| 98  | LMSH       | 2017  | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan                 | 0     |
| 99  | MERK       | 2017  | Siddharta Widjaja dan Rekan (KPMG)                           | 1     |
| 100 | MLBI       | 2017  | Satrio Bing Eny & Rekan (Deloitte)                           | 1     |
| 101 | MYOR       | 2017  | Mirawati Sensi Idris   | 0     |
| 102 | PICO       | 2017  | Herman Dody Tanumihardja & Rekan                             | 0     |
| 103 | RICY       | 2017  | Johannes Juara & Rekan                                       | 0     |
| 104 | ROTI       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 105 | SCCO       | 2017  | Kanaka Puradiredja, Suhartono                                | 0     |
| 106 | SKBM       | 2017  | Paul Hadiwinata, Hidajat, Arsono, Retno, Paililingan & Rekan | 0     |
| 107 | SRSN       | 2017  | Amir Abadi Jusuf, Aryanto, Mawar & Rekan                     | 0     |
| 108 | TOTO       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 109 | TRST       | 2017  | Purwanto, Sungkoro & Surja (E & Y)                           | 1     |
| 110 | ULTJ       | 2017  | Tanubrata Sutanto Fahmi & Rekan                              | 0     |
| 111 | UNIT       | 2017  | Budiman, Wawan, Pamudji & Rekan                              | 0     |
| 112 | UNVR       | 2017  | Osman Bing Satrio & Eny (Deloitte)                           | 1     |

## Lampiran 6

### Data Umur Perusahaan Tahun 2015-2017

| No | Perusahaan | Tahun | Tahun Terdaftar di BEI | Umur |
|----|------------|-------|------------------------|------|
| 1  | ADES       | 2015  | 1994                   | 22   |
| 2  | AKPI       | 2015  | 1992                   | 24   |
| 3  | AMFG       | 2015  | 1995                   | 21   |
| 4  | ASII       | 2015  | 1990                   | 26   |
| 5  | AUTO       | 2015  | 1998                   | 18   |
| 6  | BATA       | 2015  | 1982                   | 34   |
| 7  | BUDI       | 2015  | 1995                   | 21   |
| 8  | CEKA       | 2015  | 1996                   | 20   |
| 9  | CPIN       | 2015  | 1991                   | 25   |
| 10 | DLTA       | 2015  | 1984                   | 32   |
| 11 | DPNS       | 2015  | 1990                   | 26   |
| 12 | DVLA       | 2015  | 1994                   | 22   |
| 13 | EKAD       | 2015  | 1990                   | 26   |
| 14 | GGRM       | 2015  | 1990                   | 26   |
| 15 | HMSP       | 2015  | 1990                   | 26   |
| 16 | IGAR       | 2015  | 1990                   | 26   |
| 17 | INAI       | 2015  | 1994                   | 22   |
| 18 | INDF       | 2015  | 1994                   | 22   |
| 19 | INDS       | 2015  | 1990                   | 26   |
| 20 | INTP       | 2015  | 1989                   | 27   |
| 21 | JECC       | 2015  | 1992                   | 24   |
| 22 | JPFA       | 2015  | 1989                   | 27   |
| 23 | KLBF       | 2015  | 1991                   | 25   |
| 24 | LION       | 2015  | 1993                   | 23   |
| 25 | LMSH       | 2015  | 1990                   | 26   |
| 26 | MERK       | 2015  | 1981                   | 35   |
| 27 | MLBI       | 2015  | 1994                   | 22   |
| 28 | MYOR       | 2015  | 1990                   | 26   |
| 29 | RICY       | 2015  | 1998                   | 18   |
| 30 | ROTI       | 2015  | 2010                   | 6    |
| 31 | SCCO       | 2015  | 1982                   | 34   |
| 32 | SKBM       | 2015  | 1993                   | 23   |
| 33 | SMSM       | 2015  | 1996                   | 20   |
| 34 | SRSN       | 2015  | 1993                   | 23   |
| 35 | TOTO       | 2015  | 1990                   | 26   |
| 36 | TRST       | 2015  | 1990                   | 26   |
| 37 | ULTJ       | 2015  | 1990                   | 26   |
| 38 | UNIT       | 2015  | 2002                   | 14   |
| 39 | UNVR       | 2015  | 1982                   | 34   |
| 40 | ADES       | 2016  | 1994                   | 23   |



| <b>No</b> | <b>Perusahaan</b> | <b>Tahun</b> | <b>Tahun Terdaftar di BEI</b> | <b>Umur</b> |
|-----------|-------------------|--------------|-------------------------------|-------------|
| 41        | AKPI              | 2016         | 1992                          | 25          |
| 42        | AMFG              | 2016         | 1995                          | 22          |
| 43        | ASII              | 2016         | 1990                          | 27          |
| 44        | AUTO              | 2016         | 1998                          | 19          |
| 45        | BATA              | 2016         | 1982                          | 35          |
| 46        | BUDI              | 2016         | 1995                          | 22          |
| 47        | CEKA              | 2016         | 1996                          | 21          |
| 48        | CPIN              | 2016         | 1991                          | 26          |
| 49        | DLTA              | 2016         | 1984                          | 33          |
| 50        | DPNS              | 2016         | 1990                          | 27          |
| 51        | DVLA              | 2016         | 1994                          | 23          |
| 52        | GGRM              | 2016         | 1990                          | 27          |
| 53        | HMSP              | 2016         | 1990                          | 27          |
| 54        | ICBP              | 2016         | 2010                          | 7           |
| 55        | IGAR              | 2016         | 1990                          | 27          |
| 56        | INAI              | 2016         | 1994                          | 23          |
| 57        | INDF              | 2016         | 1994                          | 23          |
| 58        | INDS              | 2016         | 1990                          | 27          |
| 59        | INTP              | 2016         | 1989                          | 28          |
| 60        | JECC              | 2016         | 1992                          | 25          |
| 61        | JPFA              | 2016         | 1989                          | 28          |
| 62        | KLBF              | 2016         | 1991                          | 26          |
| 63        | LION              | 2016         | 1993                          | 24          |
| 64        | LMSH              | 2016         | 1990                          | 27          |
| 65        | MERK              | 2016         | 1981                          | 36          |
| 66        | MLBI              | 2016         | 1994                          | 23          |
| 67        | SCCO              | 2016         | 1982                          | 35          |
| 68        | SKBM              | 2016         | 1993                          | 24          |
| 69        | SMSM              | 2016         | 1996                          | 21          |
| 70        | SRSN              | 2016         | 1993                          | 24          |
| 71        | TOTO              | 2016         | 1990                          | 27          |
| 72        | TRST              | 2016         | 1990                          | 27          |
| 73        | ULTJ              | 2016         | 1990                          | 27          |
| 74        | UNIT              | 2016         | 2002                          | 15          |
| 75        | UNVR              | 2016         | 1982                          | 35          |
| 76        | ADES              | 2017         | 1994                          | 24          |
| 77        | AKPI              | 2017         | 1992                          | 26          |
| 78        | AMFG              | 2017         | 1995                          | 23          |
| 79        | ASII              | 2017         | 1990                          | 28          |
| 80        | BATA              | 2017         | 1982                          | 36          |
| 81        | BUDI              | 2017         | 1995                          | 23          |
| 82        | CEKA              | 2017         | 1996                          | 22          |
| 83        | CPIN              | 2017         | 1991                          | 27          |

| <b>No</b> | <b>Perusahaan</b> | <b>Tahun</b> | <b>Tahun Terdaftar di BEI</b> | <b>Umur</b> |
|-----------|-------------------|--------------|-------------------------------|-------------|
| 84        | DLTA              | 2017         | 1984                          | 34          |
| 85        | DPNS              | 2017         | 1990                          | 28          |
| 86        | DVLA              | 2017         | 1994                          | 24          |
| 87        | EKAD              | 2017         | 1990                          | 28          |
| 88        | GGRM              | 2017         | 1990                          | 28          |
| 89        | HMSP              | 2017         | 1990                          | 28          |
| 90        | IGAR              | 2017         | 1990                          | 28          |
| 91        | INAI              | 2017         | 1994                          | 24          |
| 92        | INDF              | 2017         | 1994                          | 24          |
| 93        | INDS              | 2017         | 1990                          | 28          |
| 94        | INTP              | 2017         | 1989                          | 29          |
| 95        | JECC              | 2017         | 1992                          | 26          |
| 96        | JPFA              | 2017         | 1989                          | 29          |
| 97        | LION              | 2017         | 1993                          | 25          |
| 98        | LMSH              | 2017         | 1990                          | 28          |
| 99        | MERK              | 2017         | 1981                          | 37          |
| 100       | MLBI              | 2017         | 1994                          | 24          |
| 101       | MYOR              | 2017         | 1990                          | 28          |
| 102       | PICO              | 2017         | 1996                          | 22          |
| 103       | RICY              | 2017         | 1998                          | 20          |
| 104       | ROTI              | 2017         | 2010                          | 8           |
| 105       | SCCO              | 2017         | 1982                          | 36          |
| 106       | SKBM              | 2017         | 1993                          | 25          |
| 107       | SRSN              | 2017         | 1993                          | 25          |
| 108       | TOTO              | 2017         | 1990                          | 28          |
| 109       | TRST              | 2017         | 1990                          | 28          |
| 110       | ULTJ              | 2017         | 1990                          | 28          |
| 111       | UNIT              | 2017         | 2002                          | 16          |
| 112       | UNVR              | 2017         | 1982                          | 36          |

## Lampiran 7

### Data Hasil Regresi SPSS 15.0

#### Hasil Uji Statistik Deskriptif

##### Descriptive Statistics

|                    | N   | Minimum | Maximum | Mean    | Std. Deviation |
|--------------------|-----|---------|---------|---------|----------------|
| TNR                | 112 | 1       | 5       | 3,45    | 1,222          |
| UMUR               | 112 | 6       | 37      | 25,42   | 5,495          |
| AQ                 | 112 | -,5378  | 1,3496  | ,470351 | ,3384167       |
| Valid N (listwise) | 112 |         |         |         |                |

Sumber : Output SPSS 15.0

#### Hasil Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

|                          |                |  | Unstandardized Residual |
|--------------------------|----------------|--|-------------------------|
| N                        |                |  | 112                     |
| Normal Parameters(a,b)   | Mean           |  | ,0010473                |
|                          | Std. Deviation |  | ,32704984               |
| Most Extreme Differences | Absolute       |  | ,079                    |
|                          | Positive       |  | ,079                    |
|                          | Negative       |  | -,076                   |
| Kolmogorov-Smirnov Z     |                |  | ,832                    |
| Asymp. Sig. (2-tailed)   |                |  | ,493                    |

a Test distribution is Normal.

b Calculated from data.

Sumber : Output SPSS 15.0

#### Hasil Uji Autokorelasi

##### Model Summary(b)

| Model | R       | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|---------|----------|-------------------|----------------------------|---------------|
| 1     | ,139(a) | ,019     | -,008             | ,22144                     | 1,883         |

a Predictors: (Constant), UMUR, KAP, TNR

b Dependent Variable: ABS\_RES

Sumber : Output SPSS 15.0

### Hasil Uji Multikolinearitas

#### Coefficients(a)

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant) | ,939                        | ,159       |                           | 5,895  | ,000 |                         |       |
| TNR          | -,029                       | ,027       | -,105                     | -1,072 | ,286 | ,878                    | 1,139 |
| KAP          | -,060                       | ,066       | -,088                     | -,904  | ,368 | ,907                    | 1,103 |
| UMUR         | -,013                       | ,006       | -,213                     | -2,264 | ,026 | ,957                    | 1,045 |

a Dependent Variable: AQ

Sumber : Output SPSS 15.0

### Hasil Uji Heteroskedastisitas

#### Coefficients(a)

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant) | ,154                        | ,107       |                           | 1,433  | ,155 |                         |       |
| TNR          | ,014                        | ,018       | ,080                      | ,782   | ,436 | ,878                    | 1,139 |
| KAP          | -,052                       | ,044       | -,117                     | -1,167 | ,246 | ,907                    | 1,103 |
| UMUR         | ,003                        | ,004       | ,065                      | ,671   | ,504 | ,957                    | 1,045 |

a Dependent Variable: ABS\_RES

Sumber : Output SPSS 15.0

### Hasil Uji Koefisien Determinasi

#### Model Summary(b)

| Model | R       | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|---------|----------|-------------------|----------------------------|---------------|
| 1     | ,288(a) | ,083     | ,057              | ,3285798                   | 1,552         |

a Predictors: (Constant), UMUR, KAP, TNR

b Dependent Variable: AQ

Sumber : Output SPSS 15.0

## Hasil Uji Parsial (Uji-t)

### Coefficients(a)

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant) | ,939                        | ,159       |                           | 5,895  | ,000 |                         |       |
| TNR          | -,029                       | ,027       | -,105                     | -1,072 | ,286 | ,878                    | 1,139 |
| KAP          | -,060                       | ,066       | -,088                     | -,904  | ,368 | ,907                    | 1,103 |
| UMUR         | -,013                       | ,006       | -,213                     | -2,264 | ,026 | ,957                    | 1,045 |

a. Dependent Variable: AQ

Sumber : Output SPSS 15.0

Perpustakaan Universitas Muhammadiyah Yogyakarta menyatakan bahwa Skripsi atas nama :

Nama : Muhammad Rizal Hidayat  
Prodi/Fakultas : Akuntansi/Ekonomi dan Bisnis  
NIM : 20150420102  
Judul : Pengaruh Tenure Audit, Reputasi Kantor Akuntan Publik dan Umur Perusahaan terhadap Kualitas Audit  
Dosen Pembimbing : Dr. Dyah Ekaari Sekar Jatningsih, S.E., M.Sc., QIA., Ak., CA.

Telah dilakukan tes Turnitin filter 1%, dengan tingkat similaritasnya sebesar **13%**.  
Semoga surat keterangan ini dapat digunakan sebagaimana mestinya.

Mengetahui  
Ka.Ur. Pengolahan dan Layanan



Laela Niswatin, S.I.Pust.

Yogyakarta, 2019-05-24  
yang melaksanakan pengecekan

Eko Kurniawan, SIP.