

# LAMPIRAN

**Lampiran 1****Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia tahun  
2015-2017**

<b>NO.</b>	<b>KODE PERUSAHAAN</b>	<b>NAMA PERUSAHAAN</b>
1	ARNA	Arwana Citramulia Tbk
2	ASII	Astra International Tbk
3	BATA	Sepatu Bata Tbk
4	BRNA	Berlina Tbk
5	CTBN	Citra Tubindo Tbk.
6	DLTA	Delta Djakarta
7	DPNS	Duta Pertiwi Nusantara Tbk
8	DVLA	Darya-Varia Laboratoria Tbk
9	EKAD	Ekadharma International Tbk
10	KLBF	Kalbe Farma Tbk
11	MAIN	Malindo Feedmill Tbk
12	MERK	Merck Tbk
13	MLBI	Multi Bintang Indonesia Tbk
14	NIPS	Nipress Tbk
15	PTSN	Sat Nusapersada Tbk
16	RICY	Ricky Putra Globalindo Tbk
17	ROTI	Nippon Indosari Corpindo Tbk
18	TRIS	Trisula International Tbk
19	WIIM	Wisnilak Inti Makmur Tbk

**Lampiran 2****Hasil Sampling Perusahaan Manufaktur di Bursa Efek Indonesia Tahun  
2015–2017**

<b>KODE</b>	<b>FEE</b>	<b>TENUR</b>	<b>SIZE</b>	<b>KUALITAS AUDIT</b>
ARNA	21.133	3	27.989	0.365
ASII	21.131	3	26.226	0.333
BATA	20.832	3	27.402	-0.115
BRNA	21.402	3	28.23	1.207
CTBN	20.759	1	26.164	0.485
DLTA	20.45	3	27.669	-0.273
DPNS	19.511	3	26.338	-0.061
DVLA	22.856	3	27.95	0.498
EKAD	21.156	1	26.689	0.621
KLBF	25.835	3	30.248	1.117
MAIN	22.751	3	29.004	0.689
MERK	23.024	3	27.187	0.222
MLBI	25.128	1	28.373	0.697
NIPS	20.445	2	25.765	0.156
PTSN	21.028	3	24.875	0.11
RICY	21.089	2	27.812	0.649
ROTI	23.171	3	28.627	1.193
TRIS	19.022	1	27.082	0.469
WIIM	19.553	3	27.926	0.352
ARNA	21.096	4	28.065	0.711
ASII	25.415	4	26.291	0.131
BATA	21.496	4	27.414	0.339
BRNA	19.501	4	28.368	0.591
CTBN	21.783	2	25.801	-0.12
DLTA	20.547	4	27.812	0.193
DPNS	19.002	4	26.414	0.094
DVLA	22.637	4	28.057	0.352
EKAD	21.211	1	27.278	0.918
KLBF	24.178	4	30.354	0.385
MAIN	22.526	4	28.973	0.63
MERK	20.395	4	27.335	-0.052
MLBI	25.482	2	28.453	1.133
NIPS	22.011	3	25.079	0.549

PTSN	21.241	1	24.913	0.505
RICY	20.6	1	27.885	0.217
ROTI	23.683	4	28.702	0.795
TRIS	19.787	2	27.184	0.033
WIIM	23.12	4	27.934	0.209
ARNA	22.095	5	28.102	0.819
ASII	21.749	5	26.412	0.186
BATA	20.977	5	27.475	0.337
BRNA	21.477	5	28.306	0.558
CTBN	22.568	3	25.73	-0.041
DLTA	19.856	5	27.924	-0.538
DPNS	19.43	5	26.455	-0.092
DVLA	22.751	5	28.126	0.408
EKAD	21.331	1	27.404	0.531
KLBF	24.392	5	30.441	1.662
MAIN	22.739	1	29.035	0.577
MERK	20.429	5	27.465	0.593
MLBI	25.235	1	28.551	0.572
NIPS	22.695	4	28.272	0.348
PTSN	21.194	1	24.931	0.899
RICY	21.501	2	27.949	0.6
ROTI	23.828	5	29.148	0.758
TRIS	18.994	1	27.024	0.397
WIIM	23.277	5	27.835	0.237

**Lampiran 3****Hasil Sampling Data Kualitas Audit Tahun 2015-2017****Regresi Non-Diskresioner Akruar**

Kode Perusahaan	$\alpha 1 (1/TAit-1)$		
	2014	2015	2016
ARNA	0.00000000000079417	0.00000000000069892	0.00000000000064800
ASII	0.0000000000000424	0.0000000000000407	0.0000000000000382
BATA	0.00000000000129050	0.00000000000125745	0.00000000000124263
BRNA	0.00000000000074958	0.00000000000054921	0.00000000000047877
CTBN	0.00000000000025439	0.00000000000028660	0.00000000000041124
DLTA	0.00000000000118395	0.00000000000096309	0.00000000000083487
DPNS	0.000000000000371917	0.000000000000364321	0.000000000000337690
DVLA	0.00000000000080890	0.00000000000072660	0.00000000000065301
EKAD	0.00000000000243103	0.00000000000256613	0.00000000000142347
KLBF	0.0000000000008048	0.0000000000007301	0.0000000000006568
MAIN	0.00000000000028319	0.00000000000025239	0.00000000000025512
MERK	0.00000000000139548	0.00000000000155849	0.00000000000134420
MLBI	0.00000000000044822	0.00000000000047600	0.00000000000043955
NIPS	0.00000000000082860	0.00000000000064611	0.00000000000056244
PTSN	0.00000000000101086	0.00000000000104090	0.00000000000099963
RICY	0.00000000000085415	0.00000000000083459	0.00000000000077599
ROTI	0.00000000000046666	0.00000000000036950	0.00000000000034251
TRIS	0.00000000000190876	0.00000000000174111	0.00000000000156323
WIIM	0.00000000000075024	0.00000000000074477	0.00000000000073875

Kode Perusahaan	$\alpha 2 (\Delta REVit/TAit-1 - \Delta RECit/TAit-1)$		
	2015	2016	2017
ARNA	-0.2694320322	0.1193126623	0.101350889
ASII	0.0630134433	-0.0211787235	-0.014572951
BATA	-0.1194323687	0.0431344949	0.037265147
BRNA	0.0345821071	-0.0067342027	-0.031958902
CTBN	0.2049212447	-0.4918422255	-0.304918122
DLTA	-0.5593841849	0.0822126035	-0.733791366
DPNS	-0.0859715991	0.0029391810	-0.034525365
DVLA	0.1139160541	0.0513827866	0.076228536
EKAD	0.0211705259	0.0652114964	0.09303965
KLBF	0.7568457505	0.0883691000	1.350496892

MAIN	0.0845534035	0.0757828359	-0.002095966
MERK	0.1429157476	0.0992844571	0.080486612
MLBI	-0.0627072174	0.2414181287	-0.068742588
NIPS	-0.0961251399	0.0794040866	-0.018090485
PTSN	-0.3981828254	-0.2355882773	0.216949685
RICY	0.1824896085	-0.0743707770	0.095758418
ROTI	0.1208053798	0.1166562785	-0.025810343
TRIS	0.1255104434	-0.0935106660	0.102691387
WIIM	0.1407495333	-0.1149364623	-0.15032993

Kode Perusahaan	$\alpha_3$ ( $\Delta$ PEit/TAit-1)		
	2015	2016	2017
ARNA	0.702675832	0.600161299	0.540238512
ASII	0.176681679	0.176164769	0.184842756
BATA	0.302940884	0.276079517	0.272070145
BRNA	0.901059224	0.657308586	0.539288173
CTBN	0.26594876	0.247977849	0.303218129
DLTA	0.12468755	0.092722205	0.075120384
DPNS	0.045836662	0.043455168	0.037185467
DVLA	0.208910576	0.293980756	0.258585609
EKAD	0.234826832	0.910390471	0.519354419
KLBF	0.316980587	0.332623925	0.350890351
MAIN	0.515969502	0.493921786	0.520181864
MERK	0.154597002	0.202591129	0.238903971
MLBI	0.567477839	0.608331473	0.599588227
NIPS	0.491447435	0.44029371	0.385814831
PTSN	0.507442207	0.518844044	0.611024827
RICY	0.288764875	0.277510057	0.250764644
ROTI	0.849961767	0.680895096	0.682845395
TRIS	0.231973232	0.231486693	0.197942382
WIIM	0.248890681	0.246107157	0.231141499



**Data Akruai Diskresioner**

<b>NO.</b>	<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>TACCit</b>	<b>NDACCit</b>	<b>DACCit</b>	<b>AQ</b>
1	ARNA	2015	-0.0323292549	0.3323683817	-0.3646976365	0.3646976365
2		2016	-0.0029651349	0.7080817219	-0.7110468569	0.7110468569
3		2017	-0.0799727738	0.7387765759	-0.8187493497	0.8187493497
4	ASII	2015	-0.0452359668	0.2876849879	-0.3329209546	0.3329209546
5		2016	-0.0045022104	0.1269419602	-0.1314441706	0.1314441706
6		2017	-0.0004582689	0.1850795287	-0.1855377976	0.1855377976
7	BATA	2015	0.1924798614	0.0779306499	0.1145492115	-0.1145492115
8		2016	0.0289911334	0.3680129135	-0.3390217801	0.3390217801
9		2017	0.0074231657	0.3447557998	-0.3373326341	0.3373326341
10	BRNA	2015	-0.2124769407	0.9942562357	-1.2067331764	1.2067331764
11		2016	-0.0425872288	0.5483679639	-0.5909551927	0.5909551927
12		2017	-0.0896877916	0.4684725437	-0.5581603353	0.5581603353
13	CTBN	2015	-0.0491605530	0.4356504534	-0.4848110064	0.4848110064
14		2016	-0.1091497442	-0.2294391491	0.1202894049	-0.1202894049
15		2017	-0.0934805184	-0.1343831812	0.0409026629	-0.0409026629
16	DLTA	2015	-0.0646205145	-0.3371640842	0.2725435697	-0.2725435697
17		2016	-0.0051450691	0.1876727583	-0.1928178274	0.1928178274
18		2017	-0.0521202752	-0.5899192288	0.5377989536	-0.5377989536
19	DPNS	2015	0.0176778863	-0.0430053404	0.0606832267	-0.0606832267
20		2016	-0.0150046520	0.0792631156	-0.0942677676	0.0942677676
21		2017	0.0336254988	-0.0585360801	0.0921615789	-0.0921615789



22	DVLA	2015	-0.0859636851	0.4115875815	-0.4975512667	0.4975512667
23		2016	-0.0257158313	0.3259697283	-0.3516855596	0.3516855596
24		2017	-0.0447240697	0.3630651748	-0.4077892445	0.4077892445
25	EKAD	2015	-0.1310206645	0.4900910145	-0.6211116791	0.6211116791
26		2016	0.0158980594	0.9334020145	-0.9175039551	0.9175039551
27		2017	0.0350028283	0.5655838184	-0.5305809901	0.5305809901
28	KLBF	2015	-0.0321368295	1.0851639019	-1.1173007314	1.1173007314
29		2016	0.0139490238	0.3992966832	-0.3853476593	0.3853476593
30		2017	0.0292220285	1.6914360641	-1.6622140356	1.6622140356
31	MAIN	2015	-0.0101429642	0.6785413570	-0.6886843211	0.6886843211
32		2016	0.0097488171	0.6398410219	-0.6300922048	0.6300922048
33		2017	-0.0554101328	0.5217310153	-0.5771411480	0.5771411480
34	MERK	2015	-0.0253347684	0.1968621774	-0.2221969457	0.2221969457
35		2016	0.1715022079	0.1196860373	0.0518161706	-0.0518161706
36		2017	-0.0687625563	0.5237537131	-0.5925162693	0.5925162693
37	MLBI	2015	-0.1892932972	0.5075616828	-0.6968549800	0.6968549800
38		2016	-0.1267770758	1.0064654690	-1.1332425448	1.1332425448
39		2017	-0.0041950948	0.5673909623	-0.5715860570	0.5715860570
40	NIPS	2015	0.1397214943	0.2962108895	-0.1564893952	0.1564893952
41		2016	0.0511461268	0.6001228110	-0.5489766842	0.5489766842
42		2017	0.0136983574	0.3616307091	-0.3479323517	0.3479323517
43	PTSN	2015	-0.0282287803	0.0818575947	-0.1100863750	0.1100863750
44		2016	-0.1167583999	0.3881965219	-0.5049549218	0.5049549218

45		2017	-0.0970201954	0.8021030328	-0.8991232282	0.8991232282
46	RICY	2015	-0.1030885563	0.5455755716	-0.6486641279	0.6486641279
47		2016	-0.0571365754	0.1600220759	-0.2171586513	0.2171586513
48		2017	-0.1522959664	0.4476539933	-0.5999499597	0.5999499597
49	ROTI	2015	-0.1329851609	1.0596825094	-1.1926676703	1.1926676703
50		2016	-0.0498554776	0.7455215978	-0.7953770755	0.7953770755
51		2017	-0.1159274942	0.6419355184	-0.7578630126	0.7578630126
52	TRIS	2015	-0.0453096422	0.4237406830	-0.4690503252	0.4690503252
53		2016	0.0209683960	0.0543743853	-0.0334059893	0.0334059893
54		2017	-0.0471873051	0.3494296335	-0.3966169386	0.3966169386
55	WIIM	2015	0.0511753265	0.4033394976	-0.3521641711	0.3521641711
56		2016	-0.0226510440	0.1861604437	-0.2088114878	0.2088114878
57		2017	-0.1137747597	0.1235818591	-0.2373566188	0.2373566188

**Lampiran 4****Hasil Sampling Data Audit Fee pada Tahun 2015-2017**

<b>NO.</b>	<b>KODE PERUSAHAAN</b>	<b>PROFESSIONAL FEE</b>	<b>LN PROFESSIONAL FEE</b>
1	ARNA	1505999996	21.13272296
2	ASII	1504000000	21.13139406
3	BATA	1114564000	20.83172913
4	BRNA	1970715000	21.40166226
5	CTBN	1036380663	20.75900035
6	DLTA	760723000	20.44977985
7	DPNS	297420191	19.51065648
8	DVLA	8441824000	22.85646424
9	EKAD	1542118240	21.15642279
10	KLBF	1.65935E+11	25.8348593
11	MAIN	7595238000	22.75078731
12	MERK	9983554000	23.02420498
13	MLBI	81849000000	25.12814192
14	NIPS	756741000	20.44453161
15	PTSN	1356785155	21.02838388
16	RICY	1441968019	21.0892747
17	ROTI	11566204844	23.17135331
18	TRIS	182500000	19.02226073
19	WIIM	310400000	19.55337235
20	ARNA	2,886,833,125	21.78342593
21	ASII	89,500,000	18.30974918
22	BATA	6,897,000,000	22.65435237
23	BRNA	178,808,736	19.00182728
24	CTBN	108,000,000	18.49764179
25	DLTA	16,093,000	16.59389495
26	DPNS	750,000,000	20.43558376
27	DVLA	3,437,060,000	21.95788229
28	EKAD	1,501,599,950	21.12979701
29	KLBF	109,000,000,000	25.41461372
30	MAIN	3,625,735,000	22.01132286

31	MERK	2,094,101,625	21.46239048
32	MLBI	427,659,375	19.87383758
33	NIPS	883,750,000	20.59968478
34	PTSN	2,164,809,000	21.49559797
35	RICY	1,159,831,000	20.87154014
36	ROTI	2,727,089,294	21.72650068
37	TRIS	1,062,000,000	20.78341976
38	WIIM	266,625,850	19.40135692
39	ARNA	6,324,789,873	22.56774265
40	ASII	87,500,000	18.28714935
41	BATA	5,257,917,500	22.38300087
42	BRNA	274,277,750	19.42965184
43	CTBN	1,404,822,000	21.06317644
44	DLTA	16,395,005,000	23.52024255
45	DPNS	775,000,000	20.46837359
46	DVLA	3,625,834,000	22.01135017
47	EKAD	1,862,463,079	21.34516568
48	KLBF	2,788,000,000	21.74859033
49	MAIN	7,182,006,000	22.69484457
50	MERK	2,152,136,250	21.48972679
51	MLBI	313,269,000	19.5625728
52	NIPS	2,175,544,907	21.500545
53	PTSN	1,288,826,000	20.97699756
54	RICY	1,940,086,000	21.38599814
55	ROTI	3,834,703,317	22.06735791
56	TRIS	425,000,000	19.86759973
57	WIIM	166,231,600	18.92889255

**Lampiran 5****Data Audit Tenure pada Tahun 2015-2017**

<b>NO.</b>	<b>KODE</b>	<b>TENURE</b>
1	ARNA	3
2	ASII	3
3	BATA	3
4	BRNA	3
5	CTBN	1
6	DLTA	3
7	DPNS	3
8	DVLA	3
9	EKAD	1
10	KLBF	3
11	MAIN	3
12	MERK	3
13	MLBI	1
14	NIPS	2
15	PTSN	3
16	RICY	2
17	ROTI	3
18	TRIS	1
19	WIIM	3
20	ARNA	4
21	ASII	4
22	BATA	4
23	BRNA	4
24	CTBN	2
25	DLTA	4
26	DPNS	4
27	DVLA	4
28	EKAD	1
29	KLBF	4
30	MAIN	4
31	MERK	4
32	MLBI	2

33	NIPS	3
34	PTSN	1
35	RICY	1
36	ROTI	4
37	TRIS	2
38	WIIM	4
39	ARNA	5
40	ASII	5
41	BATA	5
42	BRNA	5
43	CTBN	3
44	DLTA	5
45	DPNS	5
46	DVLA	5
47	EKAD	1
48	KLBF	5
49	MAIN	1
50	MERK	5
51	MLBI	1
52	NIPS	4
53	PTSN	1
54	RICY	2
55	ROTI	5
56	TRIS	1
57	WIIM	5

**Lampiran 5****Data Ukuran Perusahaan Klien pada Tahun 2015-2017**

<b>NO.</b>	<b>KODE</b>	<b>TOTAL ASSET</b>	<b>LN TOTAL ASSET</b>
1	ARNA	1,430,779	27.989
2	ASII	245,435,000	26.226
3	BATA	795,258	27.402
4	BRNA	1,820,784	28.23
5	CTBN	230,679,826	26.164
6	DLTA	1,038,322	27.669
7	DPNS	274,483	26.338
8	DVLA	1,376,278	27.95
9	EKAD	389,692	26.689
10	KLBF	13,696,417	30.248
11	MAIN	3,962,068	29.004
12	MERK	641,647	27.187
13	MLBI	2,100,853	28.373
14	NIPS	120,480,402	25.765
15	PTSN	63,515,533	24.875
16	RICY	1,198,194	27.812
17	ROTI	2,706,324	28.627
18	TRIS	577,786	27.082
19	WIIM	1,342,700	27.926
20	ARNA	1,543,216	28.065
21	ASII	261,855,000	26.291
22	BATA	804,743	27.414
23	BRNA	2,088,697	28.368
24	CTBN	160,480,644	25.801
25	DLTA	1,197,797	27.812
26	DPNS	296,130	26.414
27	DVLA	1,531,366	28.057
28	EKAD	702,509	27.278
29	KLBF	15,226,009	30.354
30	MAIN	3,919,764	28.973
31	MERK	743,935	27.335
32	MLBI	2,275,038	28.453

33	NIPS	138,196,341	25.079
34	PTSN	66,020,153	24.913
35	RICY	1,288,684	27.885
36	ROTI	2,919,641	28.702
37	TRIS	639,701	27.184
38	WIIM	1,353,634	27.934
39	ARNA	1,601,347	28.102
40	ASII	295,646,000	26.412
41	BATA	855,691	27.475
42	BRNA	1,964,877	28.306
43	CTBN	149,450,952	25.73
44	DLTA	1,340,843	27.924
45	DPNS	308,491	26.455
46	DVLA	1,640,886	28.126
47	EKAD	796,768	27.404
48	KLBF	16,616,239	30.441
49	MAIN	4,072,245	29.035
50	MERK	847,006	27.465
51	MLBI	2,510,078	28.551
52	NIPS	1,897,962	28.272
53	PTSN	67,203,688	24.931
54	RICY	1,374,445	27.949
55	ROTI	4,559,574	29.148
56	TRIS	544,968	27.024
57	WIIM	1,225,712	27.835



## Lampiran 6

### Hasil Regresi SPSS Statistic v19

**Tabel 4.1**

#### Hasil Statistik Deskriptif *Descriptive Statistics*

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>Fee</b>	57	18,994	25,835	21,79833	1,741977
<b>Tenur</b>	57	1	5	3,09	1,405
<b>Size</b>	57	24,875	30,441	27,55187	1,273986
<b>Kualitas Audit</b>	57	-,538	1,662	,44101	,398877
<b>Valid N (listwise)</b>	57				

Sumber: Output IBM SPSS Statistic v19

**Tabel 4. 3**

#### Hasil Uji Normalitas Data One-Sample Kolmogorov-Smirnov Test

		<b>Unstandardized Residual</b>
<b>N</b>		57
<b>Normal Parameters(a,b)</b>	Mean	0,0000000
	Std. Deviation	0,32186721
<b>Most Extreme Differences</b>	Absolute	0,074
	Positive	0,074
	Negative	-0,047
<b>Kolmogorov-Smirnov Z</b>		0,555
<b>Asymp. Sig. (2-tailed)</b>		0,917

Sumber: Output IBM SPSS Statistic v19

**Tabel 4. 4**  
**Hasil Uji Multikolinearitas**  
*Coefficients(a)*

Variabel	Colinearity Statistics		Kesimpulan
	Tolerance	VIF	
Fee	0,770	1,298	Tidak Terjadi Multikolinearitas
Tenur	0,918	1,089	Tidak Terjadi Multikolinearitas
Size	0,714	1,400	Tidak Terjadi Multikolinearitas

a Dependent Variabel: Kualitas\_Audit  
 Sumber: Output IBM SPSS Statistic v19

**Tabel 4. 4**  
**Hasil Uji Autokorelasi**

Model	Du	Dw	4-dU	Kesimpulan
1	1,6845	2,259	2,3155	Tidak terjadi autokorelasi

Sumber: Output IBM SPSS Statistic v19

**Tabel 4.6**  
**Hasil Uji Heteroskedastisitas**

Variabel	Sig. (2-tailed)	Kesimpulan
Fee	0,617	Tidak terjadi heteroskedastisitas
Tenur	0,956	Tidak terjadi heteroskedastisitas
Size	0,701	Tidak terjadi heteroskedastisitas

Dependent Variable: Kualitas\_Audit  
 Sumber: Output IBM SPSS Statistic v19

**Tabel 4. 7**  
**Uji Koefisien Determinasi**  
**Model Summary(b)**

<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>	<b>Durbin-Watson</b>
<b>1</b>	0,591	0,349	0,314	0,330851	2,259

a. Predictors: (constant), size, tenur, fee

b. Dependent variable: kualitas\_audit

Sumber: Output IBM SPSS Statistic v19

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

<b>Model</b>	<b>Sum of Squares</b>	<b>Df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig</b>
<b>1 Regression</b>	3,108	3	1,036	9,465	0,000
<b>Residual</b>	5,802	53	0,109		
<b>Total</b>	8,910	56			

a. Predictors: (constant), size, tenur, fee

b. Dependent variable: kualitas\_audit

Sumber: Output IBM SPSS Statistic v19

**Tabel 4.9**  
**Hasil Uji-t**

<b>Model</b>	<b>Unstandardized Coefficients</b>		<b>t</b>	<b>Sig</b>
	<b>B</b>	<b>Std. Error</b>		
<b>(Constant)</b>	-4,186	0,979	-4,278	0,000
<b>Fee</b>	0,068	0,029	2,357	0,022
<b>Tenur</b>	-0,072	0,033	-2,198	0,032
<b>Size</b>	0,122	0,041	2,974	0,004

Dependent variable: kualitas\_audit

Output IBM SPSS Statistic v19

Sumber: