

## HASIL STATISTIK DESKRIPTIF

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
dacc	197	-,26	,15	-,0644	,09483
ukurankap	202	1,00	2,00	1,4554	,49925
opini	202	1,00	2,00	1,0842	,27831
tenure	202	1,00	2,00	1,5891	,49322
ci	202	1,00	2,00	1,2426	,42970
si	202	1,00	2,00	1,6931	,46237
Valid N (listwise)	197				

## HASIL UJI NORMALITAS

### One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	197
Mean	,0000000
Std. Deviation	,09163430
Absolute	,066
Positive	,066
Negative	-,056
Kolmogorov-Smirnov Z	,933
Asymp. Sig. (2-tailed)	,348

a Test distribution is Normal.

b Calculated from data.

## HASIL UJI MULTIKOLINIERITAS

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
(Constant)	,055	,027		2,005	,046		
ukurankap	-,004	,008	-,043	-,541	,589	,785	1,274
opini	,007	,013	,040	,539	,590	,922	1,084
tenure	,010	,008	,096	1,322	,188	,953	1,049
ci	,016	,010	,137	1,696	,092	,780	1,283
si	-,010	,008	-,090	-1,221	,224	,928	1,078

a. Dependent Variable: absUT

## HASIL UJI HETEROSKEDASTISITAS (UJI GLESJER)

Coefficients(a)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	B	Std. Error
(Constant)	,055	,027		2,005	,046
ukurankap	-,004	,008	-,043	-,541	,589
opini	,007	,013	,040	,539	,590
tenure	,010	,008	,096	1,322	,188
ci	,016	,010	,137	1,696	,092
si	-,010	,008	-,090	1,221	,224

a. Dependent Variable: AbsUt

Sumber: Data sendiri yang diolah

## HASIL UJI AUTOKORELASI (DURBIN-WATTSON)

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,182(a)	,033	,008	,05102	1,914

a Predictors: (Constant), si, ci, tenure, opini, ukurankap

b Dependent Variable: absUT

## HASIL UJI REGRESI LINIER BERGANDA

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	si, ci, tenure, opini, ukurankap(a)		Enter

a All requested variables entered.

b Dependent Variable: dacc

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,257(a)	,066	,042	,09283	1,984

a Predictors: (Constant), si, ci, tenure, opini, ukurankap

b Dependent Variable: dacc

ANOVA(b)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	,117	5	,023	2,710	,022(a)
Residual	1,646	191	,009		
Total	1,763	196			

a Predictors: (Constant), si, ci, tenure, opini, ukurankap

b Dependent Variable: dacc

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
(Constant)	,043	,050		,858	,392		
ukurankap	-,046	,015	-,241	-3,058	,003	,785	1,274
opini	-,054	,025	-,162	-2,221	,028	,922	1,084
tenure	-,008	,014	-,040	-,556	,579	,953	1,049
ci	,043	,018	,191	2,409	,017	,780	1,283
si	-,013	,015	-,063	-,874	,383	,928	1,078

a. Dependent Variable: dacc

## HASIL UJI REGRESI BERGANDA (MODERATING)

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.233(a)	.054	.037	.07586

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.056	3	.019	3.226	.024(a)
	Residual	.973	169	.006		
	Total	1.028	172			

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	-.154	.056		-	.006
	ukuran kapifrs	.041	.037	.265	1.123	.263
	ukuran ifrs	.079	.036	.515	2.229	.027
	ukuran ifrs	-.044	.023	-.619	-	.060

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.144(a)	.021	.003	.07719

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.021	3	.007	1.200	.312(a)
	Residual	1.007	169	.006		
	Total	1.028	172			

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	-.008	.063		-.131	.896
	ifrs	-.032	.040	-.211	-.818	.415
	tenure	-.053	.038	-.336	1.396	.165
	tenure ifrs	.029	.024	.414	1.232	.220

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.167(a)	.028	.010	.07691

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.029	3	.010	1.606	.190(a)
	Residual	1.000	169	.006		
	Total	1.028	172			

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	.014	.073		.189	.850
	ifrs	-.061	.045	-.395	1.350	.179
	si	-.063	.041	-.373	1.521	.130
	specialis ifrs	.045	.026	.626	1.745	.083

Model		Sum of Squares	Df	Mean Square	F	Sig.
Full Sample	Regression	.016	1	.016	2.399	.123(a)
	Residual	1.158	176	.007		
	Total	1.173	177			
Tenure KAP 2011	Regression	.028	1	.028	4.319	.043(a)
	Residual	.327	50	.007		
	Total	.355	51			
Tenure KAP 2013	Regression	.001	1	.001	.123	.727(a)
	Residual	.533	83	.006		
	Total	.534	84			

Model		Sum of Squares	Df	Mean Square	F	Sig.
Full Sample	Regression	.001	1	.001	.078	.780(a)
	Residual	1.173	176	.007		
	Total	1.173	177			
Spesialisasi industri 2011	Regression	.020	1	.020	2.932	.093(a)
	Residual	.335	50	.007		
	Total	.355	51			
Spesialisasi industri 2013	Regression	.014	1	.001	2.179	.144(a)
	Residual	.520	83	.006		
	Total	.534	84			

Model		Sum of Squares	Df	Mean Square	F	Sig.
Full Sample	Regression	.037	1	.037	5.795	.017(a)
	Residual	1.136	176	.006		
	Total	1.173	177			
Ukuran KAP 2011	Regression	.003	1	.046	7.861	.006(a)
	Residual	.351	50	.006		
	Total	.354	51			
Ukuran KAP 2013	Regression	.046	1	.01	.093	.761(a)
	Residual	.488	83	.007		
	Total	.534	84			



LAMPIRAN TABEL VARIABEL INDEPENDEN

kode perusahaan	KAP 2011	tenure KAP	SI	CI
AAI	2	1	1	2
ACES	1	2	1	2
ADES	1	1	1	2
ADHI	1	1	1	2
AKKU	2	1	1	1
AKPI	2	2	2	2
AMRT	2	2	2	2
ANTM	2	1	2	2
APLI	1	1	1	2
ARNA	2	2	2	2
ASII	2	1	1	1
ATPK	1	1	1	1
AUTO	2	1	1	2
BAPA	1	2	1	1
BAYU-	1	2	1	1
BHIT	2	1	1	1
BIPP	1	2	1	1
BISI	2	2	2	2
BKDP	1	2	1	2
BKSL	1	2	1	2
BMSR	1	2	1	2
BMTR	2	2	1	1
BRNA	1	2	1	2
BSDE	1	2	1	1
BTON	1	1	1	1
BUDI	1	2	1	2
CEKA	2	1	2	2
CENT	1	1	2	1
CKRA	1	1	1	2
CNKO	1	2	1	2
COWL	1	2	1	2
CTRA	2	2	1	1
CTRS	2	1	1	2
DGIK	1	2	1	2
DLTA	2	2	1	2
DPNS	2	1	1	1
ELSA	2	1	2	2

ELTY	1	1	1	1
ETWA	1	2	1	2
EXCL	2	2	1	1
FAST-	2	1	2	2
FASW	2	2	1	2
FORU	1	2	1	1
GJTL	2	1	1	1
GMCW-	1	1	1	1
HDTX	1	1	2	2
HERO	2	2	1	2
HMSP	2	1	1	1
HOME-	1	1	2	1
IGAR	1	2	1	2
INAI	2	2	1	2
INDF	2	1	2	1
INTP	2	1	2	1
JPFA	1	2	1	2
JRPT	1	1	1	2
JTPE	1	1	1	2
KAEF	1	2	1	2
KBLM	1	2	2	2
KBLV	1	1	1	2
KDSI	1	2	1	2
KICI	2	2	1	1
KLBF	2	1	2	2
KOIN	1	2	1	2
LAMI	1	2	1	2
LION	1	2	1	2
LMPI	1	2	1	2
LMSH	1	2	1	1
LPCK	1	2	1	2
LPIN	2	2	1	1
LPKR	1	2	1	1
LPLI	1	2	1	2
LSIP	2	2	2	2
MAPI	2	1	1	2
MDLN	1	2	1	2
MERK	2	2	1	2
MKPI	1	2	1	2
MLIA	2	2	1	2
MNCN	2	2	1	2

MRAT	1	1	1	2
MYOR	1	2	1	2
MYTX	1	1	1	2
PLIN	1	2	1	2
PLIN	2	1	1	2
PNSE-	1	1	1	2
POOL	1	1	1	1
PRAS	2	2	1	2
PSDN	2	1	2	2
PTBA	2	2	2	1
PTSP-	1	1	1	1
PUDP	1	2	1	2
PWON	2	2	1	2
PYFA	1	2	1	1
RALS	2	2	2	2
RDTX	1	2	1	2
RMBA	2	1	1	2
RODA	1	1	1	2
SAFE	1	2	2	1
SIPD	1	2	1	2
SKLT	2	2	1	1
SMAR	1	2	1	1
SMCB	2	2	2	2
SMMT	2	1	1	1
SMSM	1	2	1	2
SRSN	1	1	1	2
STTP	1	2	1	2
SULI	2	2	2	2
TLKM	2	1	2	1
TMAS	2	2	2	2
TRIO	2	2	2	2
TRST	2	2	2	2
TSPC	1	1	1	2
UNTR	2	1	1	1
WICO	2	2	2	1
kode perusahaan	ukuran KAP 2013	tenure KAP	spesialisasi industri	CI
AALI	2	1	1	1
ACES	1	2	1	2
ADES	1	1	1	2
ADHI	1	1	1	2
AKKU	1	1	1	1

AKPI	2	2	2	2
AMRT	2	2	2	2
ANTM	2	1	2	1
APLI	2	1	1	2
ARNA	2	2	2	2
ASII	2	1	1	1
IATPK	1	1	1	2
AUTO	2	1	1	1
BAPA	1	2	1	1
BAYU-	1	2	1	2
BHIT	2	1	1	1
BIPP	1	2	1	2
BISI	2	2	2	2
BKDP	1	2	1	2
BKSL	1	2	1	2
BMSR	1	2	1	2
BMTR	2	2	1	1
BRNA	1	2	1	2
BSDE	1	2	1	1
BTON	1	1	1	1
BUDI	1	2	1	2
CEKA	2	1	2	2
CENT	2	1	2	2
CKRA	1	1	1	2
CNKO	1	2	1	2
COWL	1	2	1	2
CTRA	2	2	1	1
CTRS	2	1	1	2
DGIK	1	2	1	2
DLTA	2	2	1	2
DPNS	2	1	1	1
ELSA	2	1	2	2
ELTY	1	1	1	1
ETWA	1	2	1	2
EXCL	2	2	1	1
FAST-	2	1	2	2
FASW	2	2	1	2
FORU	1	2	1	1
GJTL	2	1	1	1
GMCW-	1	1	1	1
HDTX	1	1	2	2