

LAMPIRAN

Lampiran 1 : Data kode dan Nama Perusahaan

NO	Kode Perusahaan	Nama Perusahaan
1	ALTO	Tri Banyan Tirta Tbk
2	CEKA	Wilmar Cahaya Indonesia Tbk
3	DLTA	Delta Djakarta Tbk
4	ICBP	Indofood CBP Sukses Makmur Tbk
5	INDF	Indofood Sukses Makmur Tbk
6	MLBI	Multi Bintang Indonesia Tbk
7	PSDN	Prashida Aneka Niaga Tbk
8	ROTI	Nippon Indosari Corporindo Tbk
9	SKBM	Sekar Bumi Tbk
10	STTP	Siantar Top Tbk
11	GGRM	Gudang Garam Tbk
12	HMSP	Hanjaya Mandala Sampoerna Tbk
13	RMBA	Bentoel International Investama Tbk
14	WIIM	Wismilak Inti Makmur Tbk
15	DVLA	Darya Varia Laboratoria Tbk
16	KAEF	Kimia Farma Tbk
17	KLBF	Kalbe Farma Tbk
18	PYFA	Pyridam Farma Tbk
19	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
20	TSPC	Tempo Scan Pasific Tbk
21	ADES	Akasha Wira International Tbk
22	MBTO	Martina Berto Tbk
23	MRAT	Mustika Ratu Tbk
24	UNVR	Unilever Indonesia Tbk
25	CINT	Chitose Internasional Tbk
26	KICI	Kedaung Indag Can Tbk
27	LMPI	Langgeng Makmur Industry Tbk

Lampiran 2 : ROA

NO	Kode Perusahaan	Nama Perusahaan	ROA		
			2016	2017	2018
1	ALTO	Tri Banyan Tirta Tbk	-0.022745439	-0.030645444	-0.02067003
2	CEKA	Wilmar Cahaya Indonesia Tbk	0.175107497	0.07713491	0.079258461
3	DLTA	Delta Djakarta Tbk	0.212481199	0.20865432	0.221940384
4	ICBP	Indofood CBP Sukses Makmur Tbk	0.125642085	0.112056529	0.135559119
5	INDF	Indofood Sukses Makmur Tbk	0.063687173	0.057660785	0.051398014
6	MLBI	Multi Bintang Indonesia Tbk	0.431697844	0.526703553	0.42388184
7	PSDN	Prashida Aneka Niaga Tbk	-0.056074704	0.046558081	-0.06679414
8	ROTI	Nippon Indosari Corporindo Tbk	0.095825953	0.029687868	0.028943315
9	SKBM	Sekar Bumi Tbk	0.02250816	0.015945796	0.009006966
10	STTP	Siantar Top Tbk	0.074548819	0.092222117	0.096948113
11	GGRM	Gudang Garam Tbk	0.105996963	0.116167692	0.112784105
12	HMSP	Hanjaya Mandala Sampoerna Tbk	0.300229271	0.293700088	0.290508905
13	RMBA	Bentoel International Investama Tbk	-0.154837787	-0.034086673	-0.04089246
14	WIIM	Wisnilak Inti Makmur Tbk	0.078522183	0.033115273	0.040732648
15	DVLA	Darya Varia Laboratoria Tbk	0.099312277	0.098879068	0.119235427
16	KAEF	Kimia Farma Tbk	0.058882225	0.054412699	0.042470894
17	KLBF	Kalbe Farma Tbk	0.154399285	0.147641795	0.137618957
18	PYFA	Pyridam Farma Tbk	0.030804686	0.044668003	0.045159714
19	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	0.160839051	0.169020118	0.198898439
20	TSPC	Tempo Scan Pasific Tbk	0.082828651	0.074962617	0.06866326
21	ADES	Akasha Wira International Tbk	0.07290232	0.045513403	0.06009248
22	MBTO	Martina Berto Tbk	0.012414251	-0.031627748	-0.17612354
23	MRAT	Mustika Ratu Tbk	-0.011488693	-0.002580317	-0.00440815
24	UNVR	Unilever Indonesia Tbk	0.381630742	0.370486036	0.466601393
25	CINT	Chitose Internasional Tbk	0.051633906	0.062210742	0.027583736
26	KICI	Kedaung Indag Can Tbk	0.002595944	0.053185086	-0.00567039
27	LMPI	Langgeng Makmur Industry Tbk	0.00855545	-0.037314264	-0.05896838
(Rata - Rata) μ			0.094737012	0.096086375	0.08458367
(Standard Deviasi) σ			0.126330896	0.128214503	0.140962314

Lampiran 3 : Perhitungan Kualitas Audit Tahun 2016

2016	$\mu - \sigma = -0.3159$ (Batas Bawah)
	$\mu + \sigma = 0.221068$ (Batas Atas)

NO	Perusahaan	ROA	Kualitas Audit
1	ALTO	-0.022745439	1
2	CEKA	0.175107497	1
3	DLTA	0.212481199	1
4	ICBP	0.125642085	1
5	INDF	0.063687173	1
6	MLBI	0.431697844	0
7	PSDN	-0.056074704	0
8	ROTI	0.095825953	1
9	SKBM	0.02250816	1
10	STTP	0.074548819	1
11	GGRM	0.105996963	1
12	HMSP	0.300229271	0
13	RMBA	-0.154837787	0
14	WIIM	0.078522183	1
15	DVLA	0.099312277	1
16	KAEF	0.058882225	1
17	KLBF	0.154399285	1
18	PYFA	0.030804686	1
19	SIDO	0.160839051	1
20	TSPC	0.082828651	1
21	ADES	0.07290232	1
22	MBTO	0.012414251	1
23	MRAT	-0.011488693	1
24	UNVR	0.381630742	1
25	CINT	0.051633906	1
26	KICI	0.002595944	1
27	LMPI	0.00855545	1

Lampiran 4 : Perhitungan Kualitas Audit Tahun 2017

2017	$\mu - \sigma = -0.03213$ (Batas Bawah)
	$\mu + \sigma = 0.224301$ (Batas Atas)

NO	Perusahaan	ROA	Kualitas Audit
1	ALTO	-0.030645444	1
2	CEKA	0.07713491	1
3	DLTA	0.20865432	1
4	ICBP	0.112056529	1
5	INDF	0.057660785	1
6	MLBI	0.526703553	0
7	PSDN	0.046558081	0
8	ROTI	0.029687868	0
9	SKBM	0.015945796	1
10	STTP	0.092222117	1
11	GGRM	0.116167692	1
12	HMSP	0.293700088	1
13	RMBA	-0.034086673	0
14	WIIM	0.033115273	1
15	DVLA	0.098879068	1
16	KAEF	0.054412699	1
17	KLBF	0.147641795	1
18	PYFA	0.044668003	1
19	SIDO	0.169020118	1
20	TSPC	0.074962617	1
21	ADES	0.045513403	1
22	MBTO	-0.031627748	1
23	MRAT	-0.002580317	1
24	UNVR	0.370486036	0
25	CINT	0.062210742	1
26	KICI	0.053185086	1
27	LMPI	-0.037314264	0

Lampiran 5 : Perhitungan Kualitas Audit Tahun 2018

2017

$\mu - \sigma = -0.05638$ (Batas Bawah)

$\mu + \sigma = 0.225546$ (Batas Atas)

NO	Perusahaan	ROA	Kualitas Audit
1	ALTO	-0.02067003	1
2	CEKA	0.079258461	1
3	DLTA	0.221940384	1
4	ICBP	0.135559119	1
5	INDF	0.051398014	1
6	MLBI	0.42388184	0
7	PSDN	-0.066794141	0
8	ROTI	0.028943315	1
9	SKBM	0.009006966	1
10	STTP	0.096948113	1
11	GGRM	0.112784105	1
12	HMSP	0.290508905	0
13	RMBA	-0.04089246	1
14	WIIM	0.040732648	1
15	DVLA	0.119235427	1
16	KAEF	0.042470894	1
17	KLBF	0.137618957	1
18	PYFA	0.045159714	1
19	SIDO	0.198898439	1
20	TSPC	-0.06866326	1
21	ADES	0.06009248	1
22	MBTO	-0.17612354	0
23	MRAT	-0.004408147	1
24	UNVR	0.466601393	0
25	CINT	0.027583736	1
26	KICI	-0.005670386	1
27	LMPI	-0.058968379	0

Lampiran 6 : Ukuran Perusahaan (Rupiah)

NO	Kode Perusahaan	Total Asset		
		2016	2017	2018
1	ALTO	1,165,093,632,823	1,109,383,971,111	1,109,843,522,344
2	CEKA	1,425,964,152,418	1,392,636,444,501	1,168,956,042,706
3	DLTA	1,197,796,650,000	1,340,842,765,000	1,523,517,170,000
4	ICBP	28,901,948,000,000	31,619,514,000,000	34,367,153,000,000
5	INDF	82,699,635,000,000	88,400,877,000,000	96,537,796,000,000
6	MLBI	2,275,038,000,000	2,510,078,000,000	2,889,501,000,000
7	PSDN	653,809,571,083	691,014,455,523	697,657,400,651
8	ROTI	2,919,640,858,718	4,559,573,709,411	4,393,810,380,883
9	SKBM	1,001,657,012,004	1,623,027,475,045	1,771,365,972,009
10	STTP	2,336,411,494,941	2,342,432,443,196	2,631,189,810,030
11	GGRM	62,951,634,000,000	66,759,930,000,000	69,097,219,000,000
12	HMSP	42,508,277,000,000	43,141,063,000,000	46,602,420,000,000
13	RMBA	13,470,943,000,000	14,083,598,000,000	14,879,589,000,000
14	WIIM	1,353,634,132,275	1,225,712,093,041	1,255,573,914,558
15	DVLA	1,531,365,558,000	1,640,886,147,000	1,682,821,739,000
16	KAEF	4,612,562,541,064	6,096,148,972,534	9,460,427,317,681
17	KLBF	15,226,009,210,657	16,616,239,416,335	18,146,206,145,369
18	PYFA	167,062,795,608	159,563,931,041	187,057,163,854
19	SIDO	2,987,614,000,000	3,158,198,000,000	3,337,628,000,000
20	TSPC	6,585,807,349,438	7,434,900,309,021	7,869,975,060,326
21	ADES	767,479,000,000	840,236,000,000	881,275,000,000
22	MBTO	709,959,168,088	780,669,761,787	648,016,880,325
23	MRAT	483,037,173,864	497,354,419,089	511,887,783,867
24	UNVR	16,745,695,000,000	18,906,413,000,000	19,522,970,000,000
25	CINT	399,336,626,636	476,577,841,605	491,382,035,136
26	KICI	139,809,135,385	149,420,009,884	154,088,747,766
27	LMPI	810,364,824,722	834,548,374,286	786,704,752,983

Lampiran 7 : Ukuran Perusahaan (Logaritma)

NO	Kode Perusahaan	SIZE		
		2016	2017	2018
1	ALTO	12.06636083	12.04508189	12.04526175
2	CEKA	12.15410861	12.14383776	12.06779818
3	DLTA	12.07838309	12.12737785	12.18284735
4	ICBP	13.46092712	13.49995519	13.53614356
5	INDF	13.91750359	13.94645657	13.98469738
6	MLBI	12.35698866	12.39968722	12.46082285
7	PSDN	11.81545127	11.83948713	11.84364221
8	ROTI	12.46532943	12.65892424	12.64284131
9	SKBM	12.00071904	12.21032587	12.2483083
10	STTP	12.36854933	12.36966707	12.42015218
11	GGRM	13.79900701	13.82451587	13.83946057
12	HMSP	13.6284735	13.63489084	13.66840847
13	RMBA	13.129398	13.14871362	13.17259094
14	WIIM	12.1315013	12.08838847	12.09884228
15	DVLA	12.18507888	12.21507845	12.22603811
16	KAEF	12.66394227	12.78505557	12.97591075
17	KLBF	13.18258609	13.22053274	13.25878584
18	PYFA	11.22287974	11.20293473	11.27197435
19	SIDO	12.47532449	12.49943935	12.52343793
20	TSPC	12.81860902	12.87127515	12.89597336
21	ADES	11.8850665	11.92440128	11.94511145
22	MBTO	11.85123337	11.89246736	11.81158632
23	MRAT	11.68398055	11.69666598	11.70917477
24	UNVR	13.22390318	13.27660914	13.29054589
25	CINT	11.60133914	11.67813385	11.69141927
26	KICI	11.14553555	11.17440876	11.18777093
27	LMPI	11.90868058	11.92145152	11.89581177

NO	Kode Perusahaan	Fee Audit		
		2016	2017	2018
1	ALTO	536,501,666	548,577,273	852,328,910
2	CEKA	1,677,809,111	401,000,000	401,000,000
3	DLTA	3,887,366,000	5,253,770,000	4,315,840,000
4	ICBP	78,126,000,000	79,497,000,000	84,736,000,000
5	INDF	86,106,000,000	87,219,000,000	77,602,000,000
6	MLBI	116,589,000,000	91,086,000,000	111,167,000,000
7	PSDN	7,426,705,542	4,655,590,431	5,139,075,792
8	ROTI	19,287,715,954	3,077,217,293	7,515,866,185
9	SKBM	1,498,108,184	2,453,203,473	2,484,086,483
10	STTP	2,746,739,492	2,601,503,928	2,213,283,216
11	GGRM	92,382,000,000	90,416,000,000	108,081,000,000
12	HMSP	126,035,000,000	109,761,000,000	120,394,000,000
13	RMBA	23,584,000,000	7,495,000,000	34,095,000,000
14	WIIM	10,982,548,072	12,848,631,104	13,150,320,917
15	DVLA	3,970,613,000	3,421,640,000	4,838,009,000
16	KAEF	11,706,837,224	20,625,852,383	42,313,011,958
17	KLBF	31,657,019,673	39,202,966,664	33,373,764,633
18	PYFA	613,144,832	668,307,691	613,298,470
19	SIDO	4,708,000,000	8,879,000,000	5,502,000,000
20	TSPC	16,560,038,321	17,275,035,505	17,021,457,364
21	ADES	492,000,000	507,000,000	466,000,000
22	MBTO	3,476,041,465	2,714,776,574	1,920,134,590
23	MRAT	3,853,257,231	4,348,926,815	4,930,406,306
24	UNVR	210,728,000,000	103,946,000,000	110,938,000,000
25	CINT	815,386,916	1,564,092,946	637,593,196
26	KICI	266,625,850	166,231,600	178,208,000
27	LMPI	299,827,855	318,665,500	317,092,520

Lampiran 8 : Fee Audit (Rupiah)

Lampiran 9 : Fee Audit (Logaritma)

NO	Kode Perusahaan	FA		
		2016	2017	2018
1	ALTO	8.729.571.075	8.739237811	8.930607219
2	CEKA	9.224742548	8.603144373	8.603144373
3	DLTA	9.589655432	9.720471056	9.635065336
4	ICBP	10.89279559	10.90035074	10.92806796
5	INDF	10.93503341	10.9406111	10.88987291
6	MLBI	11.06665758	10.95945163	11.04597589
7	PSDN	9.870796205	9.667974767	9.710885023
8	ROTI	10.2852808	9.488158164	9.875979039
9	SKBM	9.175543177	9.389733571	9.395166712
10	STTP	9.438817472	9.415224486	9.345036991
11	GGRM	10.96558736	10.95624529	11.03374935
12	HMSP	11.10049117	11.04044806	11.08060484
13	RMBA	10.37261747	9.874771637	10.53269069
14	WIIM	10.04070311	10.10885686	10.11893635
15	DVLA	9.59885756	9.534234314	9.684666672
16	KAEF	10.06843958	10.314441191	10.62647394
17	KLBF	10.50047003	10.59331893	10.5234052
18	PYFA	8.787563072	8.824976459	8.787671881
19	SIDO	9.672836454	9.948364056	9.740520586
20	TSPC	10.21906134	10.23741895	10.23099674
21	ADES	8.691965103	8.705007959	8.668385917
22	MBTO	9.541084948	9.433734093	9.283331671
23	MRAT	9.585828002	9.638382099	9.69288271
24	UNVR	11.32372225	11.01680778	11.04508033
25	CINT	8.911363738	9.194262557	8.804543674

26	KICI	8.425902253	8.220713585	8.250927196
27	LMPI	11.90868058	8.503335048	8.501185997

Lampiran 10 : Audit Tenure (Tahun)

NO	Kode Perusahaan	AUDIT TENURE		
		2016	2017	2018
1	ALTO	1	1	2
2	CEKA	1	2	3
3	DLTA	1	2	3
4	ICBP	1	2	3
5	INDF	1	2	3
6	MLBI	1	2	3
7	PSDN	1	2	3
8	ROTI	1	2	3
9	SKBM	1	2	3
10	STTP	1	1	2
11	GGRM	1	2	3
12	HMSP	1	2	3
13	RMBA	1	2	3
14	WIIM	1	2	3
15	DVLA	1	2	3
16	KAEF	1	2	3
17	KLBF	1	2	3
18	PYFA	1	2	3
19	SIDO	1	2	3
20	TSPC	1	2	3
21	ADES	1	2	3
22	MBTO	1	2	3
23	MRAT	1	1	2
24	UNVR	1	2	3
25	CINT	1	1	2

26	KICI	1	2	3
27	LMPI	1	1	2

Lampiran 11 : Rotasi Audit

NO	Kode Perusahaan	ROTASI KAP		
		2016	2017	2018
1	ALTO	0	1	0
2	CEKA	0	0	0
3	DLTA	0	0	0
4	ICBP	0	0	0
5	INDF	0	0	0
6	MLBI	0	0	0
7	PSDN	0	0	0
8	ROTI	0	0	0
9	SKBM	0	0	0
10	STTP	0	1	0
11	GGRM	0	0	0
12	HMSP	0	0	0
13	RMBA	0	0	0
14	WIIM	0	0	0
15	DVLA	0	0	0
16	KAEF	0	0	0
17	KLBF	0	0	0
18	PYFA	0	0	0
19	SIDO	0	0	0
20	TSPC	0	0	0
21	ADES	0	0	0
22	MBTO	0	0	0
23	MRAT	0	1	0
24	UNVR	0	0	0
25	CINT	0	1	0

26	KICI	0	0	0
27	LMPI	0	1	0

Kualitas Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
0	16	19.8	19.8	19.8
Valid 1	65	80.2	80.2	100.0
Total	81	100.0	100.0	

Lampiran 12 : Hasil Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	81	11.15	13.98	12.4495	.75115
Audit Tenure	81	.00	1.00	.5185	.50277
Fee Audit	81	8.22	11.32	9.8078	.86663
Valid N (listwise)	81				

Rotasi KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
0	76	93.8	93.8	93.8
Valid 1	5	6.2	6.2	100.0
Total	81	100.0	100.0	

Lampiran 13 : Hasil Analisis Regresi

Uji Binary Logistik

Dependent Variable Encoding

Original Value	Internal Value
Kualitas Audit Buruk	0
Kualitas Audit Baik	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	80.999	1.210
2	80.509	1.392
3	80.508	1.402
4	80.508	1.402

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 80.508
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed	Predicted		
		Kualitas_Audit		Percentage Correct
		Kualitas Audit Buruk	Kualitas Audit Baik	
Step 0	Kualitas Audit Buruk	0	16	.0
	Kualitas Audit Baik	0	65	100.0

Overall Percentage			80.2
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- a. Constant is included in the model.
- b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	1.402	.279	25.230	1	.000	4.062

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables			
Ukuran_Perusahaan	16.232	1	.000
Audit_Tenure	9.138	1	.003
Fee_Audit	15.673	1	.000
Rotasi_KAP	.000	1	.989
Overall Statistics	24.216	4	.000

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	Ukuran_Perusahaan	Audit_Tenure	Fee_Audit	Rotasi_KAP
1	61.028	-26.211	6.528	.722	4.624	.564
2	52.259	-49.442	13.425	1.207	7.345	.637
3	49.827	-69.642	19.768	1.551	9.346	.576
Step 1 4	49.499	-80.330	23.191	1.721	10.338	.537
5	49.490	-82.374	23.847	1.755	10.526	.531
6	49.490	-82.434	23.866	1.756	10.532	.531
7	49.490	-82.434	23.866	1.756	10.532	.531

- a. Method: Enter
- b. Constant is included in the model.

c. Initial -2 Log Likelihood: 80.508

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step		31.017	4	.000
Step 1	Block	31.017	4	.000
	Model	31.017	4	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	49.490 ^a	.318	.505

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7.480	8	.486

Contingency Table for Hosmer and Lemeshow Test

	Kualitas Audit = Kualitas Audit Buruk		Kualitas Audit = Kualitas Audit Baik		Total
	Observed	Expected	Observed	Expected	
1	6	5.922	2	2.078	8
2	5	4.025	3	3.975	8
3	3	2.942	5	5.058	8
4	0	1.711	8	6.289	8
5	0	.654	8	7.346	8
6	1	.403	7	7.597	8
7	1	.210	7	7.790	8
8	0	.091	8	7.909	8

Classification Table^a

	Observed	Predicted		
		Kualitas Audit		Percentage Correct
		Kualitas Audit Buruk	Kualitas Audit Baik	
Step 1	Kualitas Audit	9	7	56.3
		3	62	95.4
	Overall Percentage			87.7

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Ukuran_Perusahaan	23.866	10.134	5.547	1	.019	23167176284.100
Audit_Tenure	1.756	.871	4.067	1	.044	5.788
Fee_Audit	10.532	4.759	4.897	1	.027	37483.905
Rotasi_KAP	.531	1.734	.094	1	.759	1.701
Constant	-82.434	26.820	9.447	1	.002	.000

a. Variable(s) entered on step 1: Ukuran_Perusahaan, Audit_Tenure, Fee_Audit, Rotasi_KAP.