Lampiran 1: Hasil Statistik Deskriptif

Frequencies

Statistics

KAP

N	Valid	210
	Missing	0

KAP

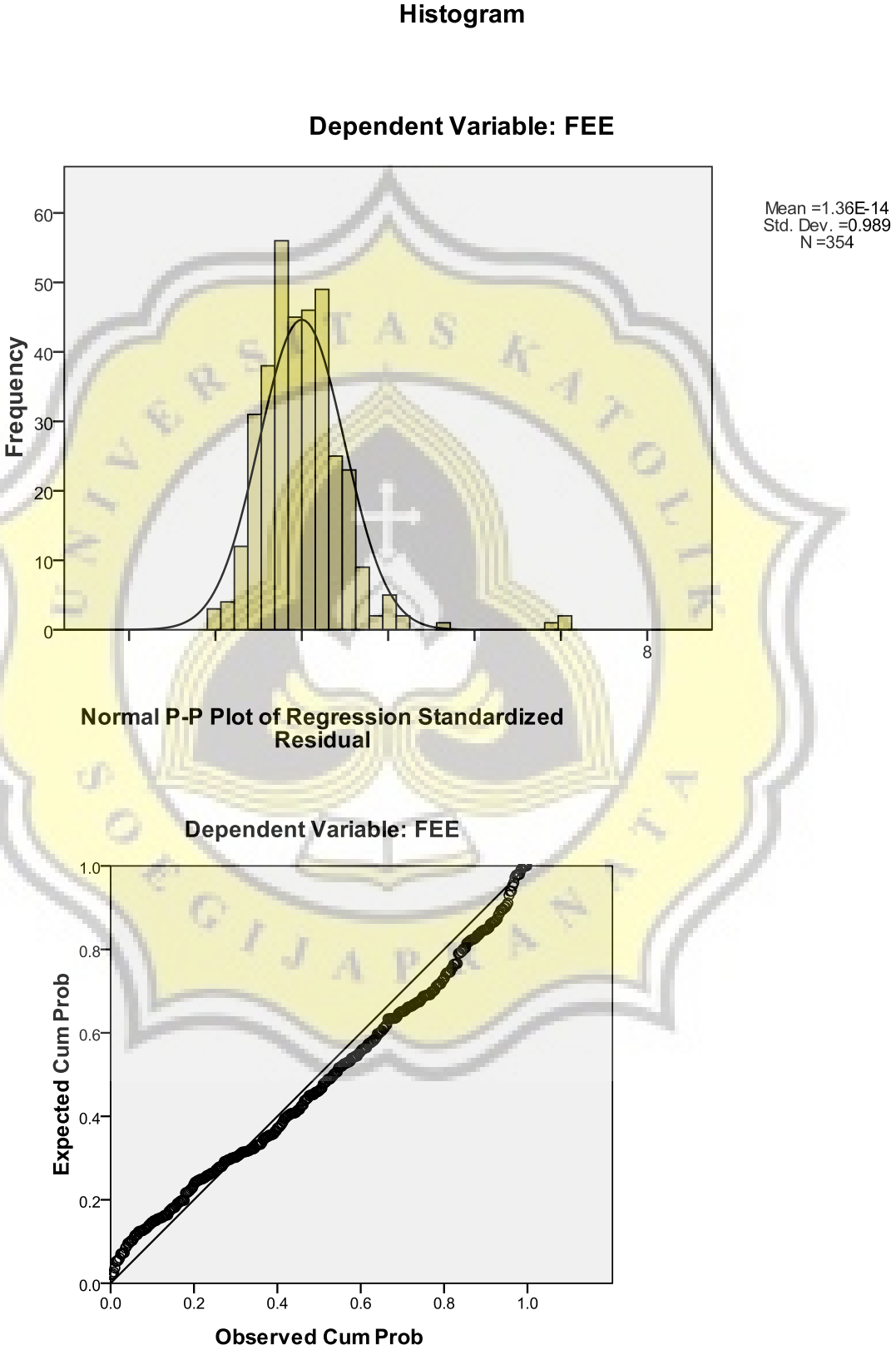
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NonBig4	83	39.5	39.5	39.5
	Big4	127	60.5	60.5	100.0
	Total	210	100.0	100.0	

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FEE	210	18.5160	23.4457	21.111694	1.0530997
Indp_Dk	210	.2000	1.0000	.443202	.1182475
Ukrn_Dk	210	2	10	5.05	1.760
Frek_Dk	210	1	46	9.64	8.372
Ukrn_Aud	210	2	8	3.69	1.109
Frek_Aud	210	0	51	11.95	10.312
Size	210	25.3059	34.2283	29.699465	1.8963210
Kompleks	210	0	24	5.95	5.502
Valid N (listwise)	210				

Lampiran 2: Hasil Uji Normalitas sebelum *Outlier*



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		354
Normal Parameters[a,,b]	Mean	.0000000
	Std. Deviation	.98860362
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.056
Kolmogorov-Smirnov Z		1.407
Asymp. Sig. (2-tailed)		.038

a. Test distribution is Normal.

b. Calculated from data.

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Standardized Residual	354	100.0%	0	.0%	354	100.0%

Descriptives

			Statistic	Std. Error
Standardized Residual	Mean		.0000000	.05254369
	95% Confidence Interval for Mean	Lower Bound	-.1033380	
		Upper Bound	.1033380	
	5% Trimmed Mean		-.0590097	
	Median		-.0970344	
	Variance		.977	
	Std. Deviation		.98860362	
	Minimum		-2.05427	
	Maximum		6.21530	
	Range		8.26957	
	Interquartile Range		1.11214	
	Skewness		2.047	.130
	Kurtosis		10.391	.259

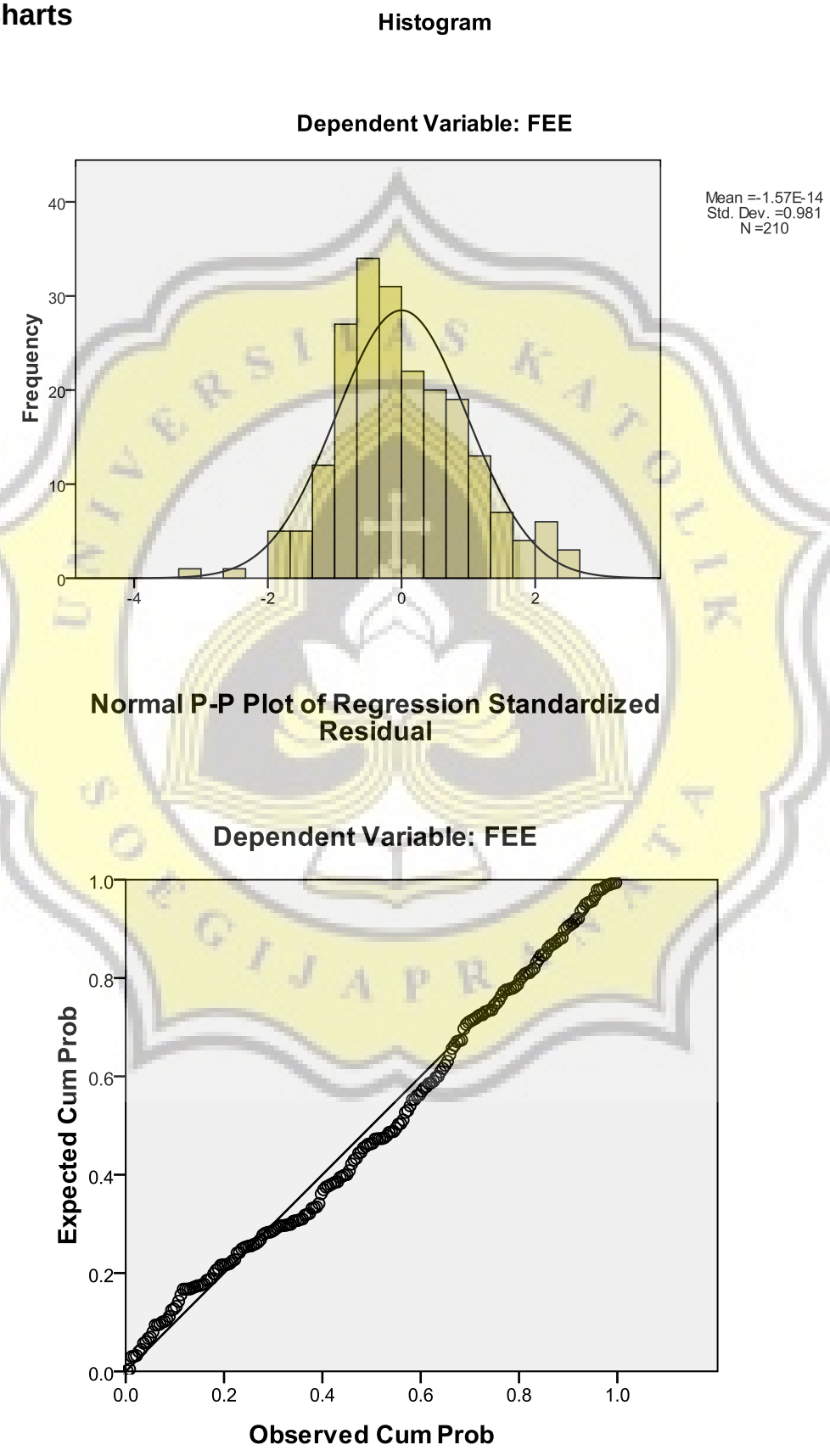
Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Standardized Residual	.075	354	.000	.872	354	.000

a. Lilliefors Significance Correction

Lampiran 3: Hasil Uji Normalitas setelah *Outlier*

Charts



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		210
Normal Parameters[a,,b]	Mean	.0000000
	Std. Deviation	.42051144
Most Extreme Differences	Absolute	.060
	Positive	.060
	Negative	-.048
Kolmogorov-Smirnov Z		.870
Asymp. Sig. (2-tailed)		.435

a. Test distribution is Normal.

b. Calculated from data.

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	210	100.0%	0	.0%	210	100.0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		.0000000	.02901805
	95% Confidence Interval for Mean	Lower Bound	-.0572056	
		Upper Bound	.0572056	
	5% Trimmed Mean		-.0063390	
	Median		-.0395892	
	Variance		.177	
	Std. Deviation		.42051144	
	Minimum		-1.30216	
	Maximum		1.07134	
	Range		2.37350	
	Interquartile Range		.56633	
	Skewness		.224	.168
	Kurtosis		.118	.334

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.060	210	.063	.988	210	.068

a. Lilliefors Significance Correction

Lampiran 4: Hasil Uji Multikolinearitas

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size[a]	.	Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.917[a]	.841	.834	.4287982

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	194.828	8	24.353	132.451	.000[a]
	Residual	36.957	201	.184		
	Total	231.785	209			

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

b. Dependent Variable: FEE

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10.772	.598		18.003	.000		
	Indp_Dk	-.238	.275	-.027	-.863	.389	.830	1.205
	Ukrn_Dk	.128	.022	.214	5.696	.000	.561	1.782
	Frek_Dk	-.016	.004	-.131	-3.960	.000	.725	1.380
	Ukrn_Aud	.002	.034	.002	.059	.953	.607	1.647
	Frek_Aud	.008	.003	.082	2.467	.014	.719	1.391
	Size	.313	.024	.564	12.845	.000	.412	2.427
	Kompleks	.021	.006	.111	3.745	.000	.902	1.109
	KAP	.706	.069	.329	10.232	.000	.769	1.300

a. Dependent Variable: FEE

Lampiran 5: Hasil Uji Heteroskedastisitas setelah *Outlier*

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size[a]	.	Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.209[a]	.044	.006	.25052

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.576	8	.072	1.148	.333[a]
	Residual	12.615	201	.063		
	Total	13.191	209			

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

b. Dependent Variable: abs_res

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.902	.350		2.581	.011
	Indp_Dk	-.129	.161	-.061	-.804	.422
	Ukrn_Dk	.001	.013	.005	.054	.957
	Frek_Dk	-.001	.002	-.046	-.566	.572
	Ukrn_Aud	.012	.020	.051	.578	.564
	Frek_Aud	-.001	.002	-.044	-.540	.590
	Size	-.020	.014	-.149	-1.389	.166
	Kompleks	.002	.003	.042	.585	.559
	KAP	.077	.040	.151	1.919	.056

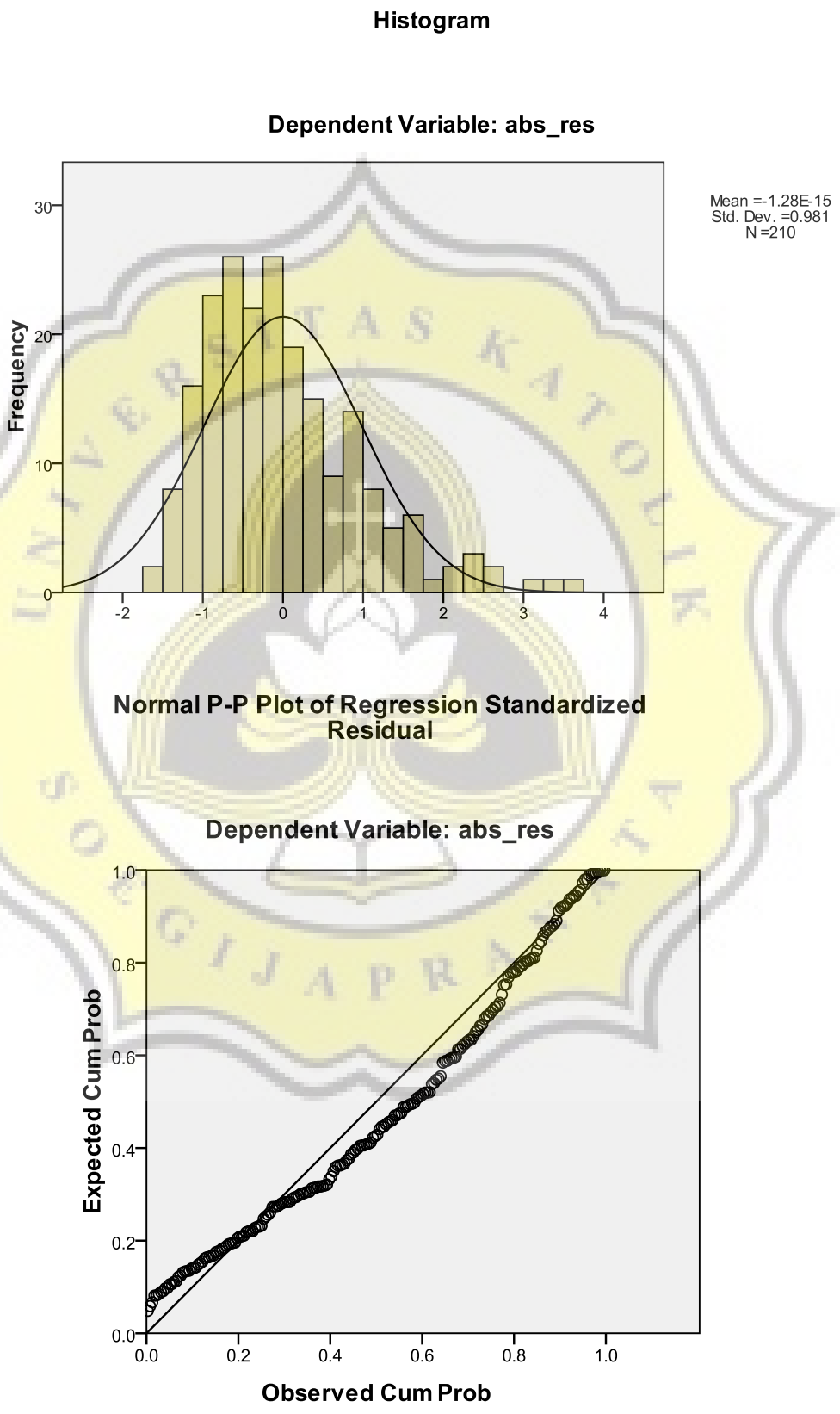
a. Dependent Variable: abs_res

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1699	.4369	.3364	.05252	210
Residual	-.41568	.89584	.00000	.24568	210
Std. Predicted Value	-3.171	1.914	.000	1.000	210
Std. Residual	-1.659	3.576	.000	.981	210

a. Dependent Variable: abs_res

Charts


Histogram
Dependent Variable: abs_res
Mean =-1.28E-15
Std. Dev. =0.981
N =210
Frequency
30
20
10
0
-2
-1
0
1
2
3
4
Normal P-P Plot of Regression Standardized Residual
Dependent Variable: abs_res
Expected Cum Prob
Observed Cum Prob
0.0
0.2
0.4
0.6
0.8
1.0

Lampiran 6: Hasil Uji Autokorelasi

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size[a]	.	Enter

a. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.917[a]	.841	.834	.4287982	1.897

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

b. Dependent Variable: FEE

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	194.828	8	24.353	132.451	.000[a]
	Residual	36.957	201	.184		
	Total	231.785	209			

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

b. Dependent Variable: FEE

Pengambilan keputusan:

Tanpa keputusan jika dU < DW < (4 – dU)

Diketahui: DW = 1,897

N = 210 , k=8 maka nilai:

dL = 1,70566

dU = 1,84325

dU < DW < (4 – dU)

1,84325 < 1,897 < (4 – 1,84325)

1,84325 < 1,897 < 2,15675

⇨ **Tidak terjadi autokorelasi**

Lampiran 7: Hasil Uji Regresi

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size[a]	.	Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.917[a]	.841	.834	.4287982

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	194.828	8	24.353	132.451	.000[a]
	Residual	36.957	201	.184		
	Total	231.785	209			

a. Predictors: (Constant), KAP, Frek_Dk, Indp_Dk, Kompleks, Ukrn_Dk, Frek_Aud, Ukrn_Aud, Size

b. Dependent Variable: FEE

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.772	.598		18.003	.000
	Indp_Dk	-.238	.275	-.027	-.863	.389
	Ukrn_Dk	.128	.022	.214	5.696	.000
	Frek_Dk	-.016	.004	-.131	-3.960	.000
	Ukrn_Aud	.002	.034	.002	.059	.953
	Frek_Aud	.008	.003	.082	2.467	.014
	Size	.313	.024	.564	12.845	.000
	Kompleks	.021	.006	.111	3.745	.000
	KAP	.706	.069	.329	10.232	.000

a. Dependent Variable: FEE