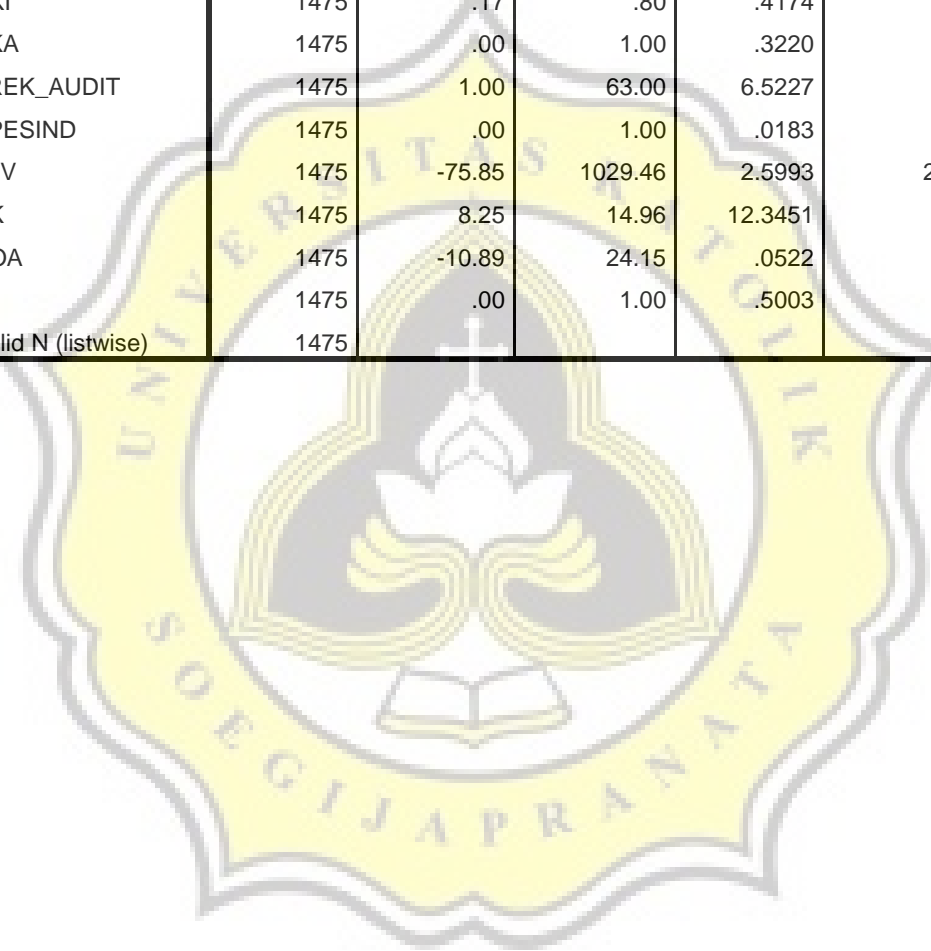


LAMPIRAN

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KON	1475	.00	1.00	.2488	.43247
DKI	1475	.17	.80	.4174	.10929
KKA	1475	.00	1.00	.3220	.46741
FREK_AUDIT	1475	1.00	63.00	6.5227	6.44684
SPESIND	1475	.00	1.00	.0183	.13410
LEV	1475	-75.85	1029.46	2.5993	27.16097
UK	1475	8.25	14.96	12.3451	.85316
ROA	1475	-10.89	24.15	.0522	.74212
II	1475	.00	1.00	.5003	.50017
Valid N (listwise)	1475				



## Logistic Regression

**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	1475	100.0
	Missing Cases	0	.0
	Total	1475	100.0
Unselected Cases		0	.0
Total		1475	100.0

a. If weight is in effect, see classification table for the total number of cases.

**Dependent Variable Encoding**

Original Value	Internal Value
.00	0
1.00	1

### Block 0: Beginning Block

**Iteration History<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	2044.784	.001
	2	2044.784	.001

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 2044.784

c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

**Classification Table<sup>a,b</sup>**

		Observed	Predicted		Percentage Correct
			.00	1.00	
Step 0	II	.00	0	737	.0
		1.00	0	738	100.0
		Overall Percentage			50.0

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	.001	.052	.001	1	.979	1.001

**Variables not in the Equation**

			Score	df	Sig.
Step 0	Variables	KON	4.899	1	.027
		DKI	50.479	1	.000
		KKA	6.378	1	.012
		FREK	5.295	1	.021
		SPESIND	10.880	1	.001
		LEV	3.321	1	.068
		UK	1.189	1	.276
		ROA	.633	1	.426
		Overall Statistics		87.988	8

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	109.602	8	.000
	Block	109.602	8	.000
	Model	109.602	8	.000

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	1935.182 <sup>a</sup>	.072	.095

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	12.511	8	.130

**Contingency Table for Hosmer and Lemeshow Test**

		H = .00		H = 1.00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	122	111.027	26	36.973	148
	2	94	94.620	54	53.380	148
	3	87	85.804	61	62.196	148
	4	79	79.361	69	68.639	148
	5	65	74.016	83	73.984	148
	6	66	69.505	82	78.495	148
	7	65	65.273	83	82.727	148
	8	58	61.108	90	86.892	148
	9	50	56.271	98	91.729	148
	10	51	40.016	92	102.984	143

**Classification Table<sup>a</sup>**

		Predicted			
		II		Percentage Correct	
		.00	1.00		
Observed					
Step 1	II	.00	413	324	56.0
		1.00	254	484	65.6
Overall Percentage					60.8

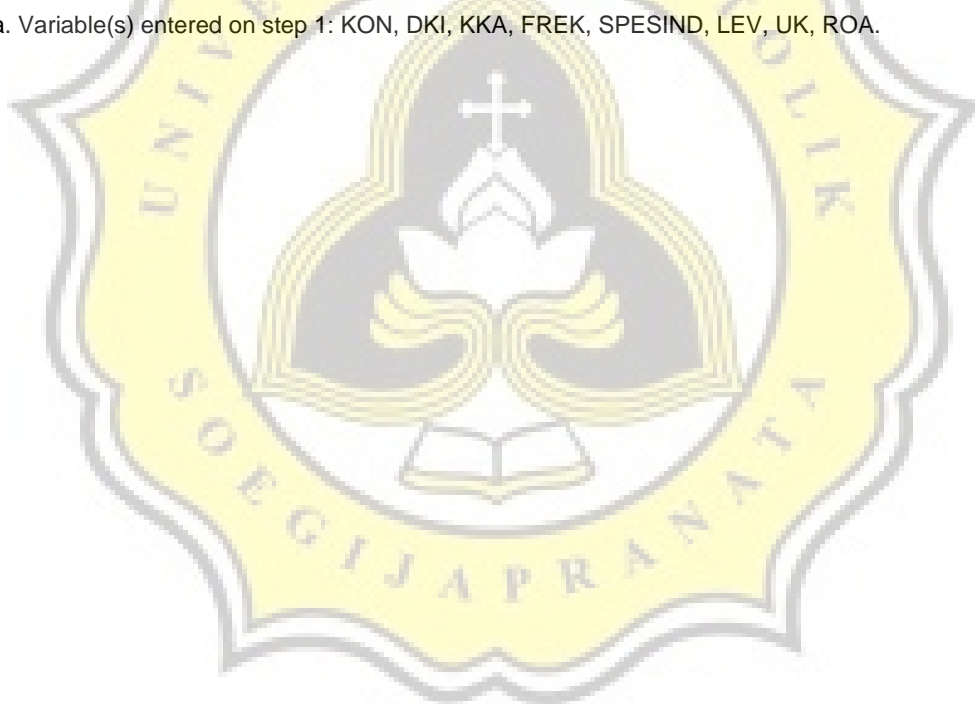
a. The cut value is .500



**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	KON	.226	.128	3.137	1	.077	1.254
	DKI	-3.378	.529	40.763	1	.000	.034
	KKA	-.250	.117	4.580	1	.032	.779
	FREK	-.577	.225	6.599	1	.010	.562
	SPESIND	1.477	.569	6.747	1	.009	4.379
	LEV	-.075	.020	13.714	1	.000	.928
	UK	.263	.072	13.220	1	.000	1.301
	ROA	.073	.076	.919	1	.338	1.076
	Constant	-1.289	.867	2.208	1	.137	.276

a. Variable(s) entered on step 1: KON, DKI, KKA, FREK, SPESIND, LEV, UK, ROA.



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## BERITA ACARA

Pada hari ini **SENIN** tanggal Enam belas Desember Tahun Dua ribu Sembilan belas ( **SENIN, 16 DESEMBER 2019** ) telah dilangsungkan Ujian Skripsi Semester **GANJIL 2019 / 2020** )

**NAMA** : OTNIEL KEVIN SUGIHARTO  
**NIM** : 15.GI.0124  
**JUDUL SKRIPSI** : PENGARUH KONSERVATISME, DEWAN KOMISARIS INDEPENDEN, KEAHLIAN KEUANGAN KOMITE AUDIT, FREKUENSI PERTEMUAN KOMITE AUDIT, SPESIALISASI INDUSTRI AUDITOR TERHADAP KECENDERUNGAN INEFISIENSI INVESTASI PERUSAHAAN  
**DINYATAKAN** : ~~HAJIR~~ **LULUS**

Demikian Berita Acara ini dibuat untuk diketahui dan dipergunakan sebagaimana mestinya.

  
Ketua Program studi  
**DR. MONICA PALURI MURNIATI, SE.MM**  
  
FAKULTAS EKONOMI DAN BISNIS  
Progrdi. Akuntansi

*Semarang, Senin, 16 Desember 2019*  
Koordinator Penguji

  
**DR. SANSALONI BUTAR-BUTAR, N.SI**



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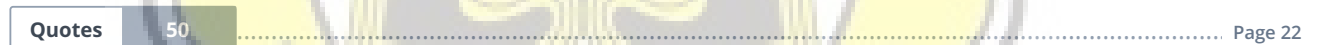
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