

## LAMPIRAN

**Lampiran 1. Daftar Perusahaan Tahun 2015-2019**

2015	2016	2017	2018	2019
AKPI	AGII	AGII	AGII	AGII
ALDO	AKPI	AKPI	AKPI	AKPI
ALKA	ALDO	ALDO	ALDO	ALDO
ALMI	ALKA	ALKA	ALKA	ALKA
AMFG	ALMI	ALMI	ALMI	ALMI
APLI	AMFG	AMFG	AMFG	AMFG
ARNA	APLI	APLI	APLI	APLI
BAJA	ARNA	ARNA	ARNA	ARNA
BRNA	BAJA	BAJA	BAJA	BAJA
BTON	BRNA	BRNA	BRNA	BRNA
CPIN	BTON	BTON	BTON	BTON
CPRO	CPIN	CPIN	CPIN	CPIN
DPNS	CPRO	CPRO	CPRO	CPRO
EKAD	DPNS	DPNS	DPNS	DPNS
ETWA	EKAD	EKAD	EKAD	EKAD
FASW	ETWA	ETWA	ETWA	ETWA
GDST	FASW	FASW	FASW	FASW
IGAR	GDST	GDST	GDST	GDST
IMPC	IGAR	IGAR	IGAR	IFII
INCF	IMPC	IMPC	IMPC	IGAR
INCI	INCF	INCF	INCF	IMPC
INTP	INCI	INCI	INCI	INCF
ISSP	INTP	INTP	INTP	INCI
JKSW	ISSP	ISSP	ISSP	INOV
JPFA	JKSW	JKSW	JKSW	INTP
KBRI	JPFA	JPFA	JPFA	ISSP
KDSI	KBRI	KBRI	KBRI	JKSW
KIAS	KDSI	KDSI	KDSI	JPFA
LION	KIAS	KIAS	KIAS	KDSI
LMSH	LION	KMTR	KMTR	KIAS
MAIN	LMSH	LION	LION	KMTR

MLIA	MAIN	LMSH	LMSH	LION
PICO	MLIA	MAIN	MAIN	LMSH
SIPD	PICO	MARK	MARK	MAIN
SMBR	SIPD	MDKI	MDKI	MARK
SMCB	SMBR	MLIA	MLIA	MDKI
SMGR	SMCB	PBID	MOLI	MLIA
SPMA	SMGR	PICO	PBID	MOLI
SRSN	SPMA	SIPD	PICO	PBID
TALF	SRSN	SMBR	SIPD	PICO
TIRT	TALF	SMCB	SMBR	PURE
TOTO	TIRT	SMGR	SMCB	SINI
TRST	TOTO	SPMA	SMGR	SIPD
WTON	TRST	SRSN	SPMA	SMBR
YPAS	WSBP	TALF	SRSN	SMCB
ADES	WTON	TIRT	SWAT	SMGR
AISA	YPAS	TOTO	TALF	SMKL
ALTO	ADES	TRST	TIRT	SPMA
BTEK	AISA	WSBP	TOTO	SRSN
BUDI	ALTO	WTON	TRST	SWAT
CINT	BTEK	YPAS	WSBP	TALF
DLTA	BUDI	ADES	WTON	TIRT
DVLA	CINT	AISA	YPAS	TOTO
GGRM	DLTA	ALTO	ADES	TRST
HMSP	DVLA	BTEK	BTEK	WSBP
ICBP	GGRM	BUDI	BUDI	WTON
IIKP	HMSP	CAMP	CAMP	YPAS
INAF	ICBP	CINT	CINT	ADES
INDF	IIKP	CLEO	CLEO	AISA
KAEF	INAF	DLTA	DLTA	ALTO
KICI	INDF	DVLA	DVLA	BTEK
KINO	KAEF	GGRM	GGRM	BUDI
KLBF	KICI	HMSP	GOOD	CAMP
MBTO	KINO	HOKI	HMSP	CINT
MERK	KLBF	HRTA	HOKI	COCO
MGNA	MBTO	ICBP	HRTA	CLEO
MLBI	MERK	IIKP	ICBP	DLTA
MRAT	MGNA	INAF	IIKP	DVLA
MYOR	MLBI	INDF	INAF	FOOD

PEHA	MRAT	KAEF	INDF	GGRM
PSDN	MYOR	KICI	KAEF	GOOD
PYFA	PEHA	KINO	KICI	HMSP
RMBA	PSDN	KLBF	KINO	HOKI
ROTI	RMBA	MBTO	KLBF	HRTA
SCPI	ROTI	MERK	KPAS	ICBP
SIDO	SIDO	MGNA	MBTO	IKP
SKBM	SKBM	MLBI	MERK	INDF
SKLT	SKLT	MRAT	MGNA	ITIC
STTP	STTP	MYOR	MLBI	KAEF
TBLA	TBLA	PCAR	MRAT	KEJU
TCID	TCID	PEHA	MYOR	KICI
ULTJ	ULTJ	PSDN	PANI	KINO
UNVR	UNVR	PYFA	PCAR	KLBF
WIIM	WIIM	RMBA	PEHA	KPAS
ASII	ASII	ROTI	PSDN	MBTO
AUTO	AUTO	SCPI	PYFA	MERK
BATA	BATA	SIDO	RMBA	MGNA
BOLT	BELL	SKBM	ROTI	MLBI
GJTL	BOLT	SKLT	SIDO	MRAT
HDTX	GJTL	STTP	SKBM	MYOR
IMAS	HDTX	TBLA	SKLT	PANI
JECC	IMAS	TCID	STTP	PCAR
KBLI	JECC	ULTJ	TBLA	PEHA
KBLM	KBLI	UNVR	TCID	PSDN
KRAH	KBLM	WIIM	ULTJ	PYFA
LPIN	KRAH	WOOD	UNVR	RMBA
MYTX	LPIN	ASII	WIIM	ROTI
PRAS	MYTX	AUTO	WOOD	SCPI
RICY	PRAS	BATA	ASII	SIDO
SCCO	RICY	BELL	AUTO	SKBM
SMSM	SCCO	GJTL	BATA	SKLT
SSTM	SMSM	HDTX	BELL	STTP
TRIS	SSTM	IMAS	GJTL	TBLA
VOKS	TRIS	JECC	HDTX	TCID
	VOKS	KBLI	IMAS	ULTJ
		KBLM	JECC	UNVR
		KRAH	JSKY	WIIM

		LPIN	KBLI	WOOD
		MYTX	KBLM	ASII
		PRAS	KPAL	AUTO
		RICY	KRAH	BATA
		SCCO	LPIN	BELL
		SMSM	MYTX	CCSI
		SSTM	PRAS	GJTL
		STAR	RICY	HDTX
		TRIS	SCCO	IMAS
		UNIT	SMSM	JECC
		VOKS	SSTM	JSKY
			STAR	KBLI
			TRIS	KBLM
			UNIT	KPAL
			VOKS	LPIN
			ZONE	MYTX
				POLU
				PRAS
				RICY
				SCCO
				SLIS
				SMSM
				SSTM
				STAR
				TRIS
				UCID
				UNIT
				VOKS
				ZONE

**Lampiran 2. Daftar 586 Perusahaan Sampel Akhir yang diolah 2021**

No	Perusahaan	Tahun	Reputasi	Komite	Ukuran Perusahaan	Fee Audit	Audit Tenure
1	AKPI	2015	0	3	21.782	22.040	1
2	ALDO	2015	1	3	26.626	20.206	1
3	ALKA	2015	1	3	18.790	20.390	1

4	ALMI	2015	1	3	28.414	19.209	1
5	AMFG	2015	0	4	15.267	21.365	1
6	APLI	2015	0	3	26.455	22.317	1
7	ARNA	2015	0	4	27.989	20.757	1
8	BAJA	2015	1	3	27.578	19.139	1
9	BRNA	2015	1	3	21.323	22.079	1
10	BTON	2015	1	3	25.933	18.498	1
11	CPIN	2015	0	5	17.022	24.395	1
12	CPRO	2015	0	3	16.022	17.694	1
13	DPNS	2015	1	3	26.338	18.546	1
14	EKAD	2015	1	3	26.689	21.156	1
15	ETWA	2015	1	3	27.918	23.141	1
16	FASW	2015	0	3	29.576	21.794	1
17	GDST	2015	1	3	27.800	18.683	1
18	IGAR	2015	1	3	26.674	20.525	1
19	IMPC	2015	1	3	28.147	21.537	1
20	INCF	2015	1	3	26.771	22.016	1
21	INCI	2015	1	3	25.856	19.253	1
22	INTP	2015	0	3	17.135	22.058	1
23	ISSP	2015	1	3	15.511	20.069	1
24	JKSW	2015	1	3	26.304	18.607	1
25	JPFA	2015	1	3	16.658	21.391	1
26	KBRI	2015	1	3	28.007	21.254	1
27	KDSI	2015	1	3	27.794	19.163	1
28	KIAS	2015	1	3	28.385	19.232	1
29	LION	2015	1	3	27.184	19.605	1
30	LMSH	2015	1	3	25.619	20.322	1
31	MAIN	2015	1	5	22.100	22.751	1
32	MLIA	2015	0	3	22.687	21.604	1
33	PICO	2015	1	2	27.130	20.399	1
34	SIPD	2015	1	3	28.441	23.701	1
35	SMBR	2015	1	3	21.908	19.432	1
36	SMCB	2015	0	3	16.667	24.499	1
37	SMGR	2015	0	4	24.365	22.195	1
38	SPMA	2015	1	3	28.413	22.193	1
39	SRSN	2015	1	3	20.168	20.991	1
40	TALF	2015	1	3	26.797	19.882	1
41	TIRT	2015	1	3	27.361	19.959	1

42	TOTO	2015	0	3	28.523	23.300	1
43	TRST	2015	0	3	28.842	21.487	1
44	WTON	2015	1	3	29.125	19.460	1
45	YPAS	2015	1	3	26.355	18.826	1
46	ADES	2015	1	3	27.205	19.519	1
47	AISA	2015	1	4	16.019	23.165	1
48	ALTO	2015	1	3	27.797	20.563	1
49	BTEK	2015	1	3	26.929	20.116	1
50	BUDI	2015	1	3	14.999	20.291	1
51	CINT	2015	1	3	26.671	20.531	1
52	DLTA	2015	0	3	20.761	22.179	1
53	DVLA	2015	0	3	21.043	22.856	1
54	GGRM	2015	0	3	17.967	25.041	1
55	HMSP	2015	0	3	17.453	25.555	1
56	ICBP	2015	0	3	17.095	22.313	1
57	IIKP	2015	1	3	26.528	18.388	1
58	INAF	2015	1	3	28.059	20.050	1
59	INDF	2015	0	3	18.335	25.167	1
60	KAEF	2015	1	3	28.805	20.285	1
61	KICI	2015	1	3	25.620	19.160	1
62	KINO	2015	1	3	28.798	22.489	1
63	KLBF	2015	0	3	30.248	21.947	1
64	MBTO	2015	1	2	27.199	19.339	1
65	MERK	2015	0	3	20.280	20.300	1
66	MGNA	2015	1	3	26.851	21.018	1
67	MLBI	2015	0	3	28.373	25.128	1
68	MRAT	2015	1	2	26.932	21.990	1
69	MYOR	2015	1	3	30.060	22.575	1
70	PEHA	2015	1	3	20.339	19.128	1
71	PSDN	2015	0	3	27.154	22.275	1
72	PYFA	2015	1	4	25.798	20.010	1
73	RMBA	2015	0	3	16.355	23.984	1
74	ROTI	2015	0	3	28.627	23.171	1
75	SCPI	2015	0	3	21.136	23.014	1
76	SIDO	2015	1	3	14.844	19.807	1
77	SKBM	2015	1	3	27.362	20.910	1
78	SKLT	2015	1	3	26.656	22.275	1
79	STTP	2015	1	3	28.283	21.551	1

80	TBLA	2015	1	3	16.044	22.369	1
81	TCID	2015	0	4	28.364	20.685	1
82	ULTJ	2015	1	3	28.895	20.723	1
83	UNVR	2015	0	3	16.571	22.249	1
84	WIIM	2015	1	3	27.926	23.071	1
85	ASII	2015	0	3	12.411	24.334	1
86	AUTO	2015	0	3	16.479	24.859	1
87	BATA	2015	0	3	20.494	20.661	1
88	BOLT	2015	1	3	27.546	22.268	1
89	GJTL	2015	0	3	16.678	22.990	1
90	HDTX	2015	1	3	22.308	20.924	1
91	IMAS	2015	0	3	30.844	22.788	1
92	JECC	2015	1	3	21.030	19.432	1
93	KBLI	2015	0	3	28.070	19.673	1
94	KBLM	2015	1	3	27.207	19.367	1
95	KRAH	2015	1	3	27.003	21.864	1
96	LPIN	2015	1	3	26.504	23.420	1
97	MYTX	2015	1	3	14.480	22.273	1
98	PRAS	2015	1	3	28.057	18.792	1
99	RICY	2015	1	3	27.812	21.089	1
100	SCCO	2015	1	3	28.204	20.769	1
101	SMSM	2015	0	3	14.613	22.330	1
102	SSTM	2015	1	3	27.305	18.421	1
103	TRIS	2015	1	3	27.076	22.198	1
104	VOKS	2015	1	3	28.060	21.673	1
105	AGII	2016	1	3	15.582	20.187	1
106	AKPI	2016	0	3	21.685	21.958	2
107	ALDO	2016	1	3	26.740	20.455	1
108	ALKA	2016	1	3	18.733	20.203	2
109	ALMI	2016	1	3	28.398	19.296	2
110	AMFG	2016	0	3	15.521	21.311	2
111	APLI	2016	0	3	26.670	21.178	2
112	ARNA	2016	0	4	28.065	21.067	2
113	BAJA	2016	1	3	27.613	19.685	2
114	BRNA	2016	1	3	21.460	21.734	2
115	BTON	2016	1	3	25.901	18.498	2
116	CPIN	2016	0	5	17.002	25.076	2
117	CPRO	2016	0	3	15.807	17.544	2

118	DPNS	2016	1	3	26.414	18.436	2
119	EKAD	2016	1	3	27.278	21.211	1
120	ETWA	2016	1	3	27.779	20.904	1
121	FASW	2016	0	3	29.781	22.818	2
122	GDST	2016	1	3	27.860	18.683	2
123	IGAR	2016	1	3	26.809	20.419	2
124	IMPC	2016	1	3	28.453	22.334	2
125	INCF	2016	1	3	26.807	20.923	1
126	INCI	2016	1	3	26.319	18.900	2
127	INTP	2016	0	3	17.222	22.097	2
128	ISSP	2016	1	3	15.614	20.069	2
129	JKSW	2016	1	3	26.336	18.310	1
130	JPFA	2016	1	3	16.773	22.215	1
131	KBRI	2016	1	2	27.865	20.716	2
132	KDSI	2016	1	3	27.764	19.214	2
133	KIAS	2016	0	3	28.251	20.122	1
134	LION	2016	1	3	27.254	19.603	2
135	LMSH	2016	1	3	25.816	20.305	2
136	MAIN	2016	1	5	22.089	22.526	2
137	MLIA	2016	0	3	22.768	22.347	1
138	PICO	2016	1	3	27.182	20.280	1
139	SIPD	2016	1	3	14.758	24.059	2
140	SMBR	2016	1	3	22.198	19.539	1
141	SMCB	2016	0	3	16.799	24.057	2
142	SMGR	2016	0	4	24.513	22.239	1
143	SPMA	2016	1	3	28.401	22.799	1
144	SRSN	2016	1	3	20.391	20.792	2
145	TALF	2016	1	3	27.505	20.195	2
146	TIRT	2016	1	3	27.428	19.738	1
147	TOTO	2016	0	3	28.579	22.255	2
148	TRST	2016	0	3	28.822	21.275	2
149	WSBP	2016	1	3	30.251	19.232	1
150	WTON	2016	1	3	29.171	19.345	2
151	YPAS	2016	1	3	26.359	18.826	2
152	ADES	2016	1	3	27.366	19.630	1
153	AISA	2016	1	4	16.041	22.969	2
154	ALTO	2016	1	3	27.784	20.101	2
155	BTEK	2016	1	3	29.216	20.860	1



156	BUDI	2016	1	3	14.891	20.504	1
157	CINT	2016	1	3	26.713	20.519	2
158	DLTA	2016	0	3	20.904	22.081	1
159	DVLA	2016	0	3	21.149	22.102	2
160	GGRM	2016	0	3	17.958	25.249	2
161	HMSP	2016	0	3	17.565	25.560	2
162	ICBP	2016	0	3	17.179	22.372	2
163	IIKP	2016	1	3	26.623	18.388	1
164	INAF	2016	1	3	27.954	20.079	2
165	INDF	2016	0	3	18.224	25.179	2
166	KAEF	2016	1	4	29.160	20.429	1
167	KICI	2016	1	3	25.664	19.302	2
168	KINO	2016	1	3	28.820	22.883	2
169	KLBF	2016	0	3	30.354	22.032	2
170	MBTO	2016	1	2	27.288	19.275	2
171	MERK	2016	0	3	20.427	20.395	2
172	MGNA	2016	1	3	26.309	20.897	2
173	MLBI	2016	0	3	28.453	21.134	1
174	MRAT	2016	1	2	26.903	22.072	2
175	MYOR	2016	1	3	30.190	22.988	1
176	PEHA	2016	1	3	20.599	19.052	1
177	PSDN	2016	0	3	27.206	22.728	2
178	RMBA	2016	0	3	16.416	23.884	1
179	ROTI	2016	0	3	28.702	23.683	2
180	SIDO	2016	1	3	14.910	19.925	2
181	SKBM	2016	1	3	27.633	21.127	2
182	SKLT	2016	1	3	27.066	22.728	2
183	STTP	2016	1	3	28.480	21.734	2
184	TBLA	2016	1	3	16.349	22.705	1
185	TCID	2016	0	3	28.413	20.562	1
186	ULTJ	2016	1	3	15.260	20.796	1
187	UNVR	2016	0	3	16.634	22.227	2
188	WIIM	2016	1	3	27.934	23.120	2
189	ASII	2016	0	3	12.476	24.412	2
190	AUTO	2016	0	3	16.497	24.814	2
191	BATA	2016	0	3	20.506	20.710	2
192	BELL	2016	1	3	27.184	22.752	1
193	BOLT	2016	1	3	27.567	22.527	2

194	GJTL	2016	0	3	16.744	24.193	1
195	HDTX	2016	1	3	22.280	21.013	1
196	IMAS	2016	0	3	30.875	22.805	2
197	JECC	2016	1	3	21.185	19.566	2
198	KBLI	2016	0	3	28.258	19.925	1
199	KBLM	2016	1	3	27.183	20.310	1
200	KRAH	2016	1	3	27.118	21.361	1
201	LPIN	2016	1	3	26.893	21.927	2
202	MYTX	2016	1	3	14.298	21.773	2
203	PRAS	2016	1	3	28.099	18.826	1
204	RICY	2016	1	3	27.885	21.694	1
205	SCCO	2016	1	3	28.527	21.727	2
206	SMSM	2016	0	3	14.629	22.280	2
207	SSTM	2016	1	3	27.232	18.421	2
208	TRIS	2016	1	3	27.184	22.752	1
209	VOKS	2016	1	3	28.143	21.842	2
210	AGII	2017	1	3	15.672	20.292	2
211	AKPI	2017	0	3	21.733	22.011	3
212	ALDO	2017	1	3	26.935	21.151	1
213	ALKA	2017	1	3	19.537	19.499	3
214	ALMI	2017	1	3	28.497	19.317	3
215	AMFG	2017	0	3	15.651	21.129	3
216	APLI	2017	0	3	26.711	21.345	3
217	ARNA	2017	0	4	28.102	21.129	3
218	BAJA	2017	1	3	27.576	19.186	1
219	BRNA	2017	1	3	21.399	21.477	1
220	BTON	2017	1	3	25.935	18.516	3
221	CPIN	2017	0	5	17.015	25.225	3
222	CPRO	2017	0	3	15.762	17.651	3
223	DPNS	2017	1	3	26.455	18.403	1
224	EKAD	2017	1	3	27.404	21.331	1
225	ETWA	2017	1	3	27.739	20.356	2
226	FASW	2017	0	3	29.869	22.834	3
227	GDST	2017	1	3	27.883	18.721	3
228	IGAR	2017	1	3	26.964	20.436	1
229	IMPC	2017	1	3	28.462	22.937	1
230	INCF	2017	1	3	27.086	21.491	1
231	INCI	2017	1	3	26.440	19.019	1

232	INTP	2017	0	3	17.178	22.124	3
233	ISSP	2017	1	3	15.651	20.212	1
234	JKSW	2017	1	3	26.254	18.287	2
235	JPFA	2017	0	3	16.864	22.319	1
236	KBRI	2017	1	2	27.789	20.436	1
237	KDSI	2017	1	3	27.915	19.275	3
238	KIAS	2017	0	3	28.201	20.169	2
239	KMTR	2017	1	3	28.900	22.712	1
240	LION	2017	1	3	27.248	19.922	3
241	LMSH	2017	1	3	25.806	20.466	3
242	MAIN	2017	0	5	22.127	22.739	1
243	MARK	2017	1	3	26.151	21.214	1
244	MDKI	2017	1	3	27.489	22.419	1
245	MLIA	2017	0	3	22.369	22.942	2
246	PBID	2017	1	3	21.324	21.556	1
247	PICO	2017	1	2	27.303	19.538	2
248	SIPD	2017	1	3	14.622	24.299	1
249	SMBR	2017	1	3	22.345	19.539	2
250	SMCB	2017	0	3	16.792	24.335	1
251	SMGR	2017	0	4	24.614	22.629	2
252	SPMA	2017	1	3	28.408	22.854	2
253	SRSN	2017	1	3	20.297	21.063	3
254	TALF	2017	1	3	27.549	20.027	3
255	TIRT	2017	1	3	27.479	20.416	2
256	TOTO	2017	0	3	28.670	22.555	3
257	TRST	2017	0	3	28.835	21.514	3
258	WSBP	2017	0	3	30.334	19.337	1
259	WTON	2017	1	3	29.587	19.539	3
260	YPAS	2017	1	3	26.439	18.951	3
261	ADES	2017	1	3	27.457	19.702	2
262	AISA	2017	1	4	15.982	24.784	3
263	ALTO	2017	1	3	27.735	20.123	1
264	BTEK	2017	1	3	29.300	22.765	2
265	BUDI	2017	1	3	14.894	20.318	2
266	CAMP	2017	1	3	27.823	23.176	1
267	CINT	2017	1	3	26.890	21.171	1
268	CLEO	2017	1	3	27.217	22.205	1
269	DLTA	2017	0	3	21.017	22.382	2

270	DVLA	2017	0	3	21.219	21.953	3
271	GGRM	2017	0	3	18.017	25.228	3
272	HMSP	2017	0	3	17.580	25.422	3
273	HOKI	2017	1	3	27.081	21.155	1
274	HRTA	2017	1	3	27.981	20.778	1
275	ICBP	2017	0	3	17.269	22.428	3
276	IIKP	2017	1	3	26.472	18.516	1
277	INAF	2017	1	3	28.056	20.107	1
278	INDF	2017	0	3	18.292	25.192	3
279	KAEF	2017	1	4	29.439	20.488	2
280	KICI	2017	1	3	25.730	19.335	1
281	KINO	2017	1	3	28.806	22.904	3
282	KLBF	2017	0	3	30.441	22.058	3
283	MBTO	2017	1	2	27.383	19.502	1
284	MERK	2017	0	3	20.557	20.429	3
285	MGNA	2017	1	3	26.144	20.881	1
286	MLBI	2017	0	3	28.551	21.256	2
287	MRAT	2017	1	2	26.933	22.193	1
288	MYOR	2017	1	3	30.333	22.872	2
289	PCAR	2017	1	3	25.671	20.484	1
290	PEHA	2017	1	3	20.885	19.052	1
291	PSDN	2017	0	3	27.261	22.261	3
292	PYFA	2017	1	4	25.796	20.320	1
293	RMBA	2017	0	3	16.461	21.968	2
294	ROTI	2017	0	3	29.148	23.828	3
295	SCPI	2017	0	3	21.026	24.054	1
296	SIDO	2017	0	3	14.966	20.618	1
297	SKBM	2017	1	3	28.115	21.621	1
298	SKLT	2017	1	3	27.179	19.337	1
299	STTP	2017	1	3	28.482	21.679	1
300	TBLA	2017	1	3	16.456	22.618	2
301	TCID	2017	0	3	28.490	20.572	2
302	ULTJ	2017	1	3	15.462	20.946	2
303	UNVR	2017	0	3	16.755	22.333	3
304	WIIM	2017	1	3	27.835	23.277	3
305	WOOD	2017	1	3	28.977	21.993	1
306	ASII	2017	0	3	12.597	24.437	3
307	AUTO	2017	0	3	16.508	25.090	3

308	BATA	2017	0	3	20.567	20.605	3
309	BELL	2017	1	3	26.867	22.009	2
310	GJTL	2017	0	3	16.716	24.398	2
311	HDTX	2017	1	3	22.118	20.976	2
312	IMAS	2017	0	3	31.077	22.763	3
313	JECC	2017	1	3	21.380	19.615	1
314	KBLI	2017	0	3	28.734	20.125	2
315	KBLM	2017	1	3	27.842	20.791	1
316	KRAH	2017	1	3	27.194	21.211	2
317	LPIN	2017	1	3	26.315	21.494	1
318	MYTX	2017	1	2	15.056	22.256	3
319	PRAS	2017	1	3	28.064	18.683	1
320	RICY	2017	1	3	27.949	21.501	1
321	SCCO	2017	1	3	29.021	22.067	1
322	SMSM	2017	0	3	14.709	22.592	3
323	SSTM	2017	1	3	27.130	18.826	1
324	STAR	2017	1	3	27.144	20.020	1
325	TRIS	2017	1	3	27.024	22.692	1
326	UNIT	2017	1	3	26.779	19.673	1
327	VOKS	2017	1	3	28.378	21.759	3
328	AGII	2018	1	3	15.710	20.292	1
329	AKPI	2018	0	3	21.845	21.736	4
330	ALDO	2018	1	3	26.989	21.932	2
331	ALKA	2018	1	3	20.291	19.612	1
332	ALMI	2018	1	3	28.654	19.357	4
333	AMFG	2018	0	3	15.948	21.396	4
334	APLI	2018	0	3	26.944	21.222	4
335	ARNA	2018	0	3	28.134	21.178	4
336	BAJA	2018	1	3	27.527	19.186	2
337	BRNA	2018	1	3	21.624	21.562	2
338	BTON	2018	1	3	26.105	18.469	1
339	CPIN	2018	0	3	17.135	25.359	4
340	CPRO	2018	0	3	15.698	17.856	4
341	DPNS	2018	1	3	26.498	18.495	2
342	EKAD	2018	1	3	27.472	21.384	2
343	ETWA	2018	1	3	27.718	20.755	3
344	FASW	2018	0	3	30.026	24.275	4
345	GDST	2018	1	3	27.933	18.980	4

346	IGAR	2018	1	3	27.069	21.137	2
347	IMPC	2018	1	3	28.494	22.989	2
348	INCF	2018	1	3	27.005	20.452	2
349	INCI	2018	1	3	26.693	18.770	1
350	INTP	2018	0	3	17.140	22.170	4
351	ISSP	2018	1	3	15.686	20.212	2
352	JKSW	2018	1	3	25.974	17.757	1
353	JPFA	2018	0	3	16.953	22.381	2
354	KBRI	2018	1	2	27.688	19.363	2
355	KDSI	2018	1	3	27.961	19.317	4
356	KIAS	2018	0	3	28.164	20.269	3
357	KMTR	2018	1	3	28.897	23.203	2
358	LION	2018	1	3	27.269	19.969	4
359	LMSH	2018	1	3	25.799	20.744	4
360	MAIN	2018	0	5	22.190	22.824	2
361	MARK	2018	1	3	26.486	21.457	2
362	MDKI	2018	1	3	27.541	21.125	1
363	MLIA	2018	0	3	22.384	22.027	3
364	MOLI	2018	1	3	21.348	16.843	1
365	PBID	2018	1	3	21.554	20.986	1
366	PICO	2018	1	3	27.472	19.121	3
367	SIPD	2018	1	3	14.598	23.064	2
368	SMBR	2018	1	3	22.435	19.539	3
369	SMCB	2018	0	3	16.742	23.630	2
370	SMGR	2018	0	4	24.658	22.699	3
371	SPMA	2018	1	3	28.456	23.213	3
372	SRSN	2018	1	3	20.348	21.008	4
373	SWAT	2018	1	3	27.034	20.526	1
374	TALF	2018	1	3	27.615	20.648	4
375	TIRT	2018	1	3	27.551	20.531	3
376	TOTO	2018	0	3	28.695	22.196	4
377	TRST	2018	1	3	29.086	20.964	1
378	WSBP	2018	1	3	30.354	20.292	1
379	WTON	2018	1	3	29.815	19.741	1
380	YPAS	2018	1	3	26.525	18.966	4
381	ADES	2018	1	3	27.505	19.715	3
382	BTEK	2018	1	2	29.273	22.632	1
383	BUDI	2018	1	3	15.037	20.250	3

384	CAMP	2018	1	3	27.635	23.317	2
385	CINT	2018	1	3	26.920	20.273	2
386	CLEO	2018	1	3	27.449	22.137	2
387	DLTA	2018	0	3	21.144	22.186	3
388	DVLA	2018	0	3	21.244	22.300	4
389	GGRM	2018	0	3	18.051	25.406	4
390	GOOD	2018	0	3	29.069	21.162	1
391	HMSP	2018	0	3	17.657	25.514	4
392	HOKI	2018	1	3	27.355	21.899	2
393	HRTA	2018	1	3	28.061	21.580	2
394	ICBP	2018	0	3	17.353	22.481	4
395	IIKP	2018	1	3	26.421	18.921	1
396	INAF	2018	1	2	27.997	20.226	2
397	INDF	2018	0	3	18.385	25.075	4
398	KAEF	2018	1	4	29.878	20.488	3
399	KICI	2018	1	3	25.761	19.386	2
400	KINO	2018	1	3	28.910	22.976	4
401	KLBF	2018	0	3	30.529	22.084	4
402	KPAS	2018	1	3	26.164	19.504	1
403	MBTO	2018	1	2	27.197	19.418	2
404	MERK	2018	0	3	20.957	20.467	4
405	MGNA	2018	1	3	26.044	20.224	2
406	MLBI	2018	0	3	28.692	21.459	3
407	MRAT	2018	1	2	26.961	22.319	2
408	MYOR	2018	1	3	30.498	22.360	3
409	PANI	2018	1	3	25.731	20.106	1
410	PCAR	2018	1	3	25.489	18.852	1
411	PEHA	2018	1	3	21.358	19.589	2
412	PSDN	2018	0	3	27.271	22.360	4
413	PYFA	2018	1	4	25.955	20.234	2
414	RMBA	2018	0	3	16.516	21.987	3
415	ROTI	2018	0	3	29.111	24.323	4
416	SIDO	2018	0	3	15.021	20.723	2
417	SKBM	2018	1	3	28.203	21.633	2
418	SKLT	2018	1	3	27.340	19.552	2
419	STTP	2018	1	3	28.598	21.518	2
420	TBLA	2018	1	3	16.609	22.832	3
421	TCID	2018	0	3	28.525	20.572	3

422	ULTJ	2018	1	3	15.530	21.060	3
423	UNVR	2018	0	3	16.787	22.464	4
424	WIIM	2018	1	3	27.859	23.300	4
425	WOOD	2018	1	3	29.155	22.483	2
426	ASII	2018	0	3	12.750	24.573	4
427	AUTO	2018	0	3	16.581	25.066	4
428	BATA	2018	0	3	20.592	20.605	4
429	BELL	2018	1	3	26.967	22.132	1
430	GJTL	2018	0	3	16.797	23.734	3
431	HDTX	2018	1	3	20.190	21.310	3
432	IMAS	2018	0	3	31.344	22.826	4
433	JECC	2018	1	3	21.456	19.673	2
434	JSKY	2018	1	3	27.065	22.243	1
435	KBLI	2018	0	3	28.808	20.723	3
436	KBLM	2018	1	3	27.892	21.529	2
437	KPAL	2018	1	3	27.348	21.151	1
438	KRAH	2018	1	3	27.130	21.448	3
439	LPIN	2018	1	3	26.432	19.804	2
440	MYTX	2018	1	3	15.137	22.008	4
441	PRAS	2018	1	3	28.123	18.198	1
442	RICY	2018	1	3	28.063	22.162	2
443	SCCO	2018	1	3	29.058	22.881	2
444	SMSM	2018	0	3	14.846	22.106	4
445	SSTM	2018	1	3	27.055	18.826	2
446	STAR	2018	1	3	27.146	20.125	2
447	TRIS	2018	1	3	27.174	22.913	2
448	UNIT	2018	1	3	26.763	19.729	2
449	VOKS	2018	1	3	28.541	21.902	4
450	ZONE	2018	1	3	26.711	21.367	1
451	AGII	2019	1	3	15.765	19.742	2
452	AKPI	2019	0	3	21.745	22.137	5
453	ALDO	2019	1	3	27.553	21.951	3
454	ALKA	2019	1	3	20.220	19.354	1
455	ALMI	2019	1	3	28.177	19.405	5
456	AMFG	2019	0	3	15.983	21.193	5
457	APLI	2019	0	3	26.762	21.185	5
458	ARNA	2019	0	3	28.218	21.226	5
459	BAJA	2019	1	3	27.453	19.232	3



460	BRNA	2019	1	3	21.540	21.801	3
461	BTON	2019	1	3	26.164	18.516	2
462	CPIN	2019	0	4	17.195	25.483	5
463	CPRO	2019	0	3	15.607	17.475	5
464	DPNS	2019	1	3	26.486	19.744	3
465	EKAD	2019	1	3	27.599	21.571	1
466	ETWA	2019	1	3	27.748	20.821	1
467	FASW	2019	0	3	30.006	23.342	1
468	GDST	2019	1	3	28.196	19.008	5
469	IFII	2019	1	3	27.728	22.276	1
470	IGAR	2019	1	3	27.149	20.629	1
471	IMPC	2019	1	3	28.548	22.910	3
472	INCF	2019	1	3	26.871	20.224	3
473	INCI	2019	1	3	26.728	19.412	2
474	INOV	2019	0	3	20.354	15.122	1
475	INTP	2019	0	3	17.137	22.243	5
476	ISSP	2019	1	3	15.676	20.212	3
477	JKSW	2019	1	3	25.920	18.421	2
478	JPFA	2019	0	3	17.042	22.428	3
479	KDSI	2019	1	3	27.857	19.317	5
480	KIAS	2019	0	3	27.839	20.191	4
481	KMTR	2019	1	3	29.038	22.954	3
482	LION	2019	1	3	27.257	20.093	5
483	LMSH	2019	1	3	25.714	20.604	5
484	MAIN	2019	0	5	22.260	22.796	3
485	MARK	2019	1	3	26.813	21.314	3
486	MDKI	2019	1	3	27.552	21.281	2
487	MLIA	2019	0	3	22.474	21.629	1
488	MOLI	2019	1	3	21.351	15.450	2
489	PBID	2019	1	3	21.573	21.142	2
490	PICO	2019	1	3	27.751	19.546	4
491	PURE	2019	1	3	27.460	21.528	1
492	SINI	2019	1	3	25.908	18.972	1
493	SIPD	2019	1	3	14.720	22.712	3
494	SMBR	2019	1	3	22.441	19.539	1
495	SMCB	2019	0	3	16.789	24.377	3
496	SMGR	2019	0	4	25.103	22.592	1
497	SMKL	2019	1	3	28.159	22.538	1

498	SPMA	2019	1	3	28.495	22.879	4
499	SRSN	2019	1	3	20.474	20.925	5
500	SWAT	2019	1	3	27.130	20.380	1
501	TALF	2019	1	3	27.916	21.346	5
502	TIRT	2019	1	3	27.521	19.751	4
503	TOTO	2019	0	3	28.702	21.917	5
504	TRST	2019	1	3	29.101	21.127	2
505	WSBP	2019	1	3	30.413	20.504	2
506	WTON	2019	1	3	29.967	19.767	2
507	YPAS	2019	1	3	26.352	19.008	5
508	ADES	2019	1	3	27.435	19.764	4
509	AISA	2019	1	3	14.441	25.151	5
510	ALTO	2019	1	3	27.729	19.922	1
511	BTEK	2019	1	3	29.235	20.390	2
512	BUDI	2019	1	3	14.914	20.360	4
513	CAMP	2019	1	3	27.687	21.529	3
514	CINT	2019	1	3	26.980	20.772	3
515	COCO	2019	1	3	26.246	20.946	1
516	CLEO	2019	1	3	27.850	21.862	3
517	DLTA	2019	1	3	21.078	22.414	1
518	DVLA	2019	0	3	21.328	21.935	5
519	FOOD	2019	1	3	25.499	21.045	1
520	GGRM	2019	0	3	18.180	25.214	5
521	GOOD	2019	0	3	29.253	20.202	2
522	HMSP	2019	0	3	17.745	25.589	5
523	HOKI	2019	1	3	27.467	21.958	3
524	HRTA	2019	1	3	28.469	21.458	3
525	ICBP	2019	0	3	17.472	22.498	5
526	IIKP	2019	1	3	26.675	19.114	1
527	INDF	2019	0	3	18.382	25.157	5
528	ITIC	2019	1	3	26.828	21.358	1
529	KAEF	2019	1	4	23.633	21.129	1
530	KEJU	2019	0	3	27.225	20.974	1
531	KICI	2019	1	3	25.753	19.480	3
532	KINO	2019	1	3	29.178	23.133	5
533	KLBF	2019	0	3	30.640	22.158	5
534	KPAS	2019	1	3	26.266	20.274	2
535	MBTO	2019	1	2	27.105	19.418	3

536	MERK	2019	0	3	20.619	20.467	5
537	MGNA	2019	1	3	25.210	19.756	3
538	MLBI	2019	0	3	28.695	21.151	1
539	MRAT	2019	1	2	27.001	22.122	3
540	MYOR	2019	1	3	30.577	22.604	4
541	PANI	2019	1	3	25.508	18.184	1
542	PCAR	2019	1	3	25.549	20.308	1
543	PEHA	2019	1	3	21.464	19.519	1
544	PSDN	2019	0	3	27.361	22.225	5
545	PYFA	2019	1	4	25.974	19.986	3
546	RMBA	2019	1	3	16.649	21.717	1
547	ROTI	2019	0	3	29.175	24.312	5
548	SCPI	2019	0	3	21.072	24.296	1
549	SIDO	2019	0	3	15.079	20.906	3
550	SKBM	2019	1	3	28.230	21.902	3
551	SKLT	2019	1	3	27.396	19.571	3
552	STTP	2019	1	3	28.689	21.639	3
553	TBLA	2019	1	3	16.670	22.399	4
554	TCID	2019	0	3	28.568	20.572	1
555	ULTJ	2019	1	3	15.704	21.119	4
556	UNVR	2019	0	3	16.843	22.498	5
557	WIIM	2019	1	3	27.893	23.305	5
558	WOOD	2019	1	3	29.339	22.564	3
559	ASII	2019	0	3	12.771	24.552	5
560	AUTO	2019	0	3	16.589	25.123	5
561	BATA	2019	0	3	20.576	14.795	5
562	BELL	2019	1	3	27.105	22.441	2
563	CCSI	2019	1	3	19.929	13.885	1
564	GJTL	2019	0	3	16.752	23.582	1
565	HDTX	2019	1	3	19.865	18.976	4
566	IMAS	2019	0	3	31.431	22.916	5
567	JECC	2019	1	3	21.359	18.992	1
568	JSKY	2019	1	3	27.007	22.148	1
569	KBLI	2019	0	3	28.900	20.693	1
570	KBLM	2019	1	3	27.881	21.632	3
571	KPAL	2019	1	3	27.352	21.489	2
572	LPIN	2019	1	3	26.507	20.310	3
573	MYTX	2019	1	3	15.120	21.895	1

574	POLU	2019	1	3	26.563	22.002	1
575	PRAS	2019	1	3	28.136	18.421	1
576	RICY	2019	1	3	28.113	22.336	3
577	SCCO	2019	1	3	29.113	22.957	3
578	SLIS	2019	1	3	26.570	19.989	1
579	SMSM	2019	0	3	14.949	22.287	5
580	SSTM	2019	1	3	26.967	18.826	3
581	STAR	2019	1	3	27.086	20.531	1
582	TRIS	2019	1	3	27.768	23.183	3
583	UCID	2019	0	3	15.934	23.784	1
584	UNIT	2019	1	3	26.758	19.877	1
585	VOKS	2019	1	3	28.739	22.511	5
586	ZONE	2019	1	3	27.012	21.810	2

**Lampiran 3. Statistik Deskriptif variabel komite audit, ukuran perusahaan, fee audit, audit tenure, dan kualitas audit**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit	586	2.000	5.000	3.03	.349
Ukuran Perusahaan	586	12.411	31.431	24.370	4.905
Fee Audit	586	13.885	25.589	21.239	1.094
Audit Tenure	586	1.000	5.000	2.06	1.205
Kualitas Audit	586	.000	1.000	.68	.467
Valid N (listwise)	586				

**Lampiran 4. Statistik frekuensi variabel *Audit Tenure***

<b>Audit Tenur</b>				
	Frequency	Percent	Valid Percent	Cumulative Percent
1	256	43.7	43.7	43.7
2	152	25.9	25.9	69.6
3	97	16.6	16.6	86.2
4	46	7.8	7.8	94.0
5	35	6.0	6.0	100.0
Total	586	100.0	100.0	

**Lampiran 5. Statistik frekuensi variabel kualitas audit**

<b>KualitasAudit</b>				
	Frequency	Percent	Valid Percent	Cumulative Percent
Big4	188	32.1	32.1	32.1
Valid Non Big4	398	67.9	67.9	100.0
Total	586	100.0	100.0	

**Lampiran 6. Hasil uji Hosmer and Lemeshow Test**

<b>Hosmer and Lemeshow Test</b>			
Step	Chi-square	df	Sig.
1	9.922	8	.271

### Lampiran 7. Hasil uji matrik klasifikasi

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

Observed			Predicted		
			Kualitas Audit		Percentage Correct
			Big4	NonBig 4	
Step 1	Kualitas Audit	Big4	96	92	51.1
		NonBig 4	32	366	92.0
		Overall Percentage			78.8

a. The cut value is .500

### Lampiran 8. Hasil uji penilaian model fit

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	KomiteAudit	UkPerusahaan	FeeAudit	Tenur
1	575.173	7.864	-.539	.088	-.335	-.262
2	560.518	11.715	-.804	.105	-.479	-.362
Step 1 3	560.000	12.700	-.880	.109	-.515	-.384
4	559.999	12.748	-.884	.109	-.517	-.385
5	559.999	12.748	-.884	.109	-.517	-.385

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 735.413

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

### Lampiran 9. Hasil uji koefisien determinasi

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	559.999 <sup>a</sup>	.259	.362

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Lampiran 10. Hasil pengujian hipotesis**  
**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Sig/2	Keterangan	
Step 1 <sup>a</sup>	Komite Audit	-.884	.345	6.577	1	.010	,005	Ditolak
	Ukuran Perusahaan	.109	.021	28.141	1	.000	,000	Diterima
	Fee Audit	-.517	.071	53.217	1	.000	,000	Ditolak
	Audit Tenure	-.385	.086	20.098	1	.000	,000	Diterima
	Constant	12.748	1.944	42.998	1	.000		

a. Variable(s) entered on step 1: Komite Audit, Ukuran Perusahaan, Fee Audit, Audit Tenure.





**8.86%** PLAGIARISM  
APPROXIMATELY

**0.19%** IN QUOTES

## Report #12464777

BAB I PENDAHULUAN Latar Belakang Penelitian Perkembangan emiten di Indonesia saat ini mengalami perkembangan besar terutama pada industri manufaktur dengan beberapa sektor seperti industri dasar dan kimia, aneka industri, dan industri barang konsumsi. Perusahaan yang sudah go publik akan memerlukan laporan keuangan yang sudah diaudit yang akan dipertanggungjawabkan kepada pemegang saham. Laporan keuangan yang dikeluarkan oleh perusahaan memerlukan peran dari auditor untuk menjamin laporan keuangan yang dibuat oleh pihak perusahaan sesuai dengan standar akuntansi keuangan yang berlaku di Indonesia. Dalam melakukan proses pengauditan dilakukan oleh akuntan publik. Jasa pengauditan yang diberikan oleh akuntan publik berkaitan dengan melakukan penilaian terhadap perusahaan dan pengambilan keputusan yang berkaitan dengan keberlangsungan perusahaan. Oleh karena itu, perusahaan harus dapat menentukan akuntan publik yang tepat supaya dapat menghasilkan laporan audit yang berkualitas. De Angelo (1981) dalam Putri (2019) mendefinisikan kualitas audit adalah tingkat dimana laporan keuangan perusahaan memiliki kesalahan dimana kesalahan tersebut ditemukan oleh seorang auditor yang kemudian dilaporkan kesalahan tersebut dalam laporan auditor independen dalam sebuah laporan keuangan. [130](#) [132](#)