



LAMPIRAN I

DATA SAMPEL PENELITIAN

Tahun	Perusahaan	Fee_Audit	Fee	IA	ACInd	Aset	Size	BoardSize	BoardInd	CA
2009	AKR Corporindo	570.000.000	20,16115	4	0,666666667	6.059.070.429.000	29,43258	3	0,333333333	11
2009	Polychem Indonesia	375.000.000	19,74244	8	0,666666667	3.719.872.147.000	28,94471	5	0,4	3
2010	Elnusa	1.730.000.000	21,27139	7	0,6	3.678.566.000.000	28,93354	5	0,4	7
2010	Polychem Indonesia	400.000.000	19,80698	8	0,666666667	3.766.135.060.000	28,95707	5	0,4	3
2010	Timah (Persero)	1.600.000.000	21,19327	19	0,8	5.881.108.000.000	29,40277	6	0,5	13
2011	Bakrie Sumatra Plantations	3.267.100.000	21,90717	7	0,666666667	18.702.295.203.000	30,55967	5	0,6	39
2011	Elnusa	1.923.000.000	21,37715	6	0,666666667	4.389.950.000.000	29,11034	5	0,4	6
2011	Kalbe Farma	2.531.000.000	21,65188	20	0,666666667	8.274.554.112.840	29,74421	6	0,333333333	19
2011	Perusahaan Gas Negara (Persero)	2.365.000.000	21,58404	23	0,8	30.976.445.812.225	31,06425	5	0,4	6
2011	Polychem Indonesia	450.000.000	19,92476	8	0,666666667	5.247.203.768.000	29,28872	5	0,4	3
2011	Sat Nusa Persada	280.000.000	19,45030	2	0,666666667	756.919.614.745	27,35252	3	0,333333333	2
2011	Semen Gresik	3.600.000.000	22,00420	19	0,333333333	19.661.602.767.000	30,60969	6	0,333333333	7
2011	Timah (Persero)	1.800.000.000	21,31105	19	0,75	6.569.807.000.000	29,51351	6	0,5	9
2012	Alakasa Industrindo	226.987.614	19,24041	1	0,666666667	147.882.362.000	25,71968	4	0,5	2
2012	Aneka Tambang	1.320.000.000	21,00090	10	0,666666667	19.708.540.946.000	30,61207	6	0,333333333	16
2012	Asahimas Flat Glass	1.334.460.000	21,01179	4	0,75	3.115.421.000.000	28,76739	6	0,333333333	1
2012	ATPK Resources	225.000.000	19,23161	1	0,666666667	150.829.602.000	25,73942	3	0,333333333	12
2012	Bakrie Sumatra Plantations	4.549.105.000	22,23820	7	0,666666667	18.983.332.052.000	30,57458	6	0,5	38
2012	Bisi International	2.000.000.000	21,41641	3	0,666666667	1.587.603.000.000	28,09325	3	0,333333333	3
2012	Bukit Asam	1.265.000.000	20,95834	22	0,666666667	12.728.981.000.000	30,17490	6	0,333333333	7
2012	Charoen Pokphand	6.960.000.000	22,66345	15	0,6	12.348.627.000.000	30,14457	5	0,4	18

	Indonesia									
2012	Darya Varia Laboratoria	1.196.000.000	20,90225	5	0,666666667	1.074.691.476.000	27,70305	7	0,428571429	4
2012	Elnusa	3.432.850.000	21,95666	6	0,4	4.294.557.000.000	29,08837	5	0,4	5
2012	Indal Aluminium Industry	130.000.000	18,68305	1	0,666666667	612.224.219.835	27,14036	5	0,4	4
2012	Indo Kordsa	588.355.260	20,19284	0	0,666666667	2.299.332.380.000	28,46364	7	0,428571429	2
2012	Indo Tambangraya Megah	939.924.000	20,66131	8	0,666666667	14.420.136.080.000	30,29965	6	0,333333333	5
2012	Kalbe Farma	2.723.000.000	21,72500	19	0,666666667	9.417.957.180.958	29,87364	6	0,333333333	20
2012	Kedawang Setia Industrial	320.000.000	19,58383	1	0,666666667	570.564.051.755	27,06989	4	0,5	1
2012	Medco Energi International	6.623.950.000	22,61396	13	0,4	25.681.979.607.680	30,87681	6	0,333333333	27
2012	Perusahaan Gas Negara (Persero)	2.510.541.000	21,64376	22	0,8	37.791.929.624.730	31,26312	6	0,333333333	7
2012	Polychem Indonesia	750.000.000	20,43558	8	0,666666667	5.791.473.365.571	29,38741	5	0,4	3
2012	Sat Nusa Persada	285.000.000	19,46800	2	0,666666667	892.027.224.371	27,51676	3	0,333333333	1
2012	Semen Indonesia	3.600.000.000	22,00420	23	0,5	26.579.083.786.000	30,91115	6	0,5	12
2012	Timah (Persero)	1.800.000.000	21,31105	20	0,5	6.101.007.000.000	29,43947	6	0,5	9
2013	AKR Corporindo	1.080.000.000	20,80023	4	0,666666667	14.633.141.381.000	30,31431	3	0,333333333	20
2013	Alakasa Industrindo	161.756.000	18,90160	1	0,666666667	241.912.806.000	26,21184	4	0,5	5
2013	Aneka Tambang	1.280.000.000	20,97013	11	0,666666667	21.865.117.391.000	30,71591	6	0,333333333	16
2013	Argha Karya Prima Industry	660.000.000	20,30775	2	0,666666667	2.084.567.189.000	28,36558	6	0,333333333	1
2013	Asahimas Flat Glass	1.177.457.400	20,88662	3	0,75	3.539.393.000.000	28,89498	6	0,333333333	1
2013	ATPK Resources	440.000.000	19,90229	1	0,666666667	1.489.339.945.000	28,02935	3	0,333333333	11
2013	Bakrie Sumatra Plantations	2.560.945.000	21,66364	7	0,666666667	18.015.337.232.000	30,52224	7	0,428571429	37
2013	Barito Pasific	853.658.537	20,56504	4	0,666666667	28.305.731.707.317	30,97409	3	0,333333333	31
2013	Bisi International	2.235.000.000	21,52751	3	0,666666667	1.712.683.000.000	28,16908	3	0,333333333	3
2013	Bukit Asam	1.391.500.000	21,05365	20	0,5	11.677.155.000.000	30,08866	6	0,333333333	7

2013	Charoen Pokphand Indonesia	8.400.000.000	22,85150	15	0,6	15.722.197.000.000	30,38609	6	0,333333333	24
2013	Darya Varia Laboratoria	1.571.000.000	21,17498	8	0,5	1.190.054.288.000	27,80502	7	0,428571429	4
2013	Elnusa	3.100.000.000	21,85467	9	0,75	4.370.964.000.000	29,10600	5	0,4	6
2013	Indal Aluminium Industry	154.000.000	18,85246	1	0,666666667	765.881.409.376	27,36429	4	0,5	4
2013	Indo Kordsa	991.237.500	20,71446	1	0,666666667	2.987.854.950.000	28,72558	7	0,428571429	2
2013	Indo Tambangraya Megah	1.232.161.632	20,93204	8	0,666666667	16.968.794.460.000	30,46240	6	0,333333333	7
2013	Kalbe Farma	2.988.000.000	21,81787	18	0,666666667	11.315.061.275.026	30,05716	6	0,333333333	22
2013	Kedawang Setia Industrial	180.000.000	19,00847	1	0,666666667	850.233.842.186	27,46878	4	0,5	1
2013	Keramika Indonesia Assosiasi	225.000.000	19,23161	1	0,666666667	2.270.904.910.518	28,45120	6	0,333333333	2
2013	Kimia Farma	645.000.000	20,28476	24	0,666666667	2.471.939.548.890	28,53602	5	0,4	4
2013	Medco Energi International	8.536.585.366	22,86763	7	0,666666667	30.874.139.878.049	31,06094	6	0,333333333	29
2013	Perusahaan Gas Negara (Persero)	1.920.000.000	21,37559	21	0,8	53.182.740.014.055	31,60476	6	0,333333333	14
2013	Polychem Indonesia	500.000.000	20,03012	8	0,666666667	6.838.246.743.902	29,55355	5	0,4	3
2013	Resources Alam Indonesia	781.116.500	20,47623	1	0,333333333	1.293.102.999.678	27,88807	5	0,4	9
2013	Sat Nusa Persada	280.008.293	19,45033	2	0,666666667	958.914.743.902	27,58907	3	0,333333333	2
2013	Semen Indonesia	3.825.000.000	22,06482	22	0,5	30.792.884.092.000	31,05830	6	0,333333333	12
2013	Siearad Produce	460.000.000	19,94674	15	0,666666667	3.155.680.394.480	28,78023	3	0,666666667	6
2013	Timah (Persero)	1.980.000.000	21,40636	17	0,5	7.883.294.000.000	29,69577	6	0,5	10



LAMPIRAN II

HASIL OUTPUT SPSS

Statistik Deskriptif Tahun 2009-2013 Awal

Descriptive Statistics

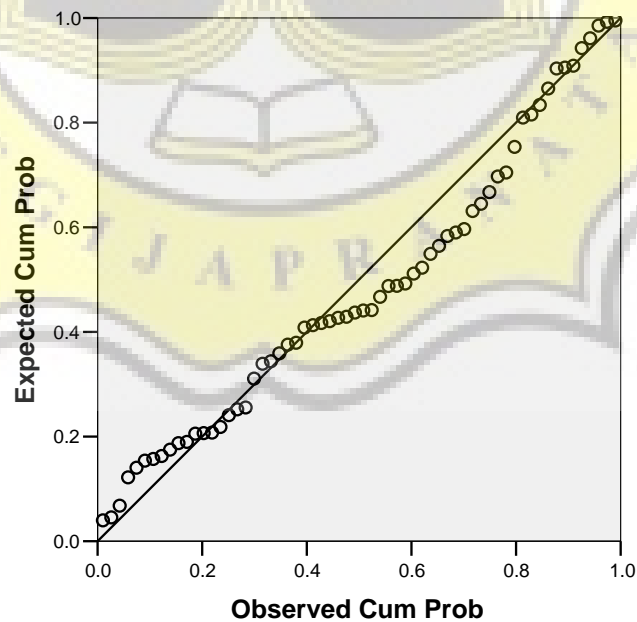
	N	Minimum	Maximum	Mean	Std. Deviation
Fee	62	18,68	22,87	20,8266	1,06582
ACInd	62	,33	,80	,6419	,09962
IA	62	,00	24,00	9,2903	7,62951
Size	62	25,72	31,60	29,1879	1,40855
BoardSize	62	3,00	7,00	5,1452	1,23934
BoardInd	62	,33	,67	,3953	,07652
CA	62	1,00	39,00	9,9677	9,77613
Valid N (listwise)	62				

1. Hasil Pengujian Awal Sebelum Pengobatan Autokorelasi

a. Hasil Uji Normalitas P-Plot of Regression Standardized Residual

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Fee



b. Hasil Uji Normalitas One-Sampel Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,60953401
Most Extreme Differences	Absolute	,108
	Positive	,108
	Negative	-,064
Kolmogorov-Smirnov Z		,851
Asymp. Sig. (2-tailed)		,464

a. Test distribution is Normal.

b. Calculated from data.

c. Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13,376	3,055		4,378	,000		
	ACInd	-1,734	,836	-,162	-2,073	,043	,973	1,027
	IA	,027	,015	,190	1,740	,087	,499	2,002
	Size	,262	,106	,346	2,478	,016	,305	3,282
	BoardSize	,155	,077	,180	2,011	,049	,743	1,346
	BoardInd	-1,121	1,164	-,081	-,964	,339	,852	1,174
	CA	,032	,011	,294	2,918	,005	,585	1,708

a. Dependent Variable: Fee

d. Hasil Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,918	1,841		-,499	,620
	ACInd	,341	,504	,086	,677	,501
	IA	-,016	,009	-,318	-1,786	,080
	Size	,062	,064	,222	,972	,335
	BoardSize	-,028	,046	-,089	-,614	,542
	BoardInd	-,740	,701	-,144	-1,055	,296
	CA	-,006	,007	-,139	-,848	,400

a. Dependent Variable: Abs

e. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,820 ^a	,673	,637	,64192	2,350

a. Predictors: (Constant), CA, BoardInd, ACInd, BoardSize, IA, Size

b. Dependent Variable: Fee

2. Tabel LAGRES

Coefficients^{a,b}

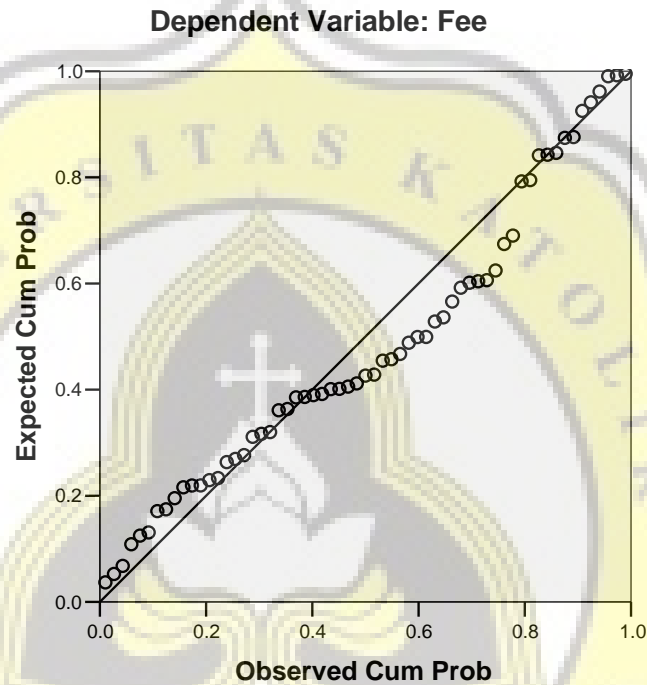
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	LAGRES	-,177	,127	-,178	-1,400	,167

a. Dependent Variable: Unstandardized Residual

b. Linear Regression through the Origin

3. Hasil Pengujian Setelah Pengobatan Autokorelasi

a. Hasil Uji Normalitas P-Plot of Regression Standardized Residual Normal P-P Plot of Regression Standardized Residual



b. Hasil Uji Normalitas One-Sampel Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		61
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,60172510
Most Extreme Differences	Absolute	,126
	Positive	,126
	Negative	-,060
Kolmogorov-Smirnov Z		,983
Asymp. Sig. (2-tailed)		,289

a. Test distribution is Normal.

b. Calculated from data.

c. Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	17,057	3,657		4,665	,000		
	ACInd	-1,812	,827	-,170	-2,192	,033	,979	1,021
	IA	,033	,015	,244	2,176	,034	,469	2,130
	Size	,222	,108	,290	2,051	,045	,294	3,404
	BoardSize	,166	,078	,185	2,122	,038	,775	1,291
	BoardInd	-1,290	1,126	-,095	-1,145	,257	,848	1,179
	CA	,036	,011	,337	3,387	,001	,595	1,680

a. Dependent Variable: Fee

d. Hasil Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,694	2,246		-,309	,759
	ACInd	,120	,508	,031	,237	,814
	IA	-,017	,009	-,340	-1,819	,074
	Size	,051	,067	,179	,759	,451
	BoardSize	-,028	,048	-,084	-,577	,566
	BoardInd	-,630	,692	-,127	-,911	,366
	CA	-,003	,007	-,070	-,421	,675

a. Dependent Variable: Abs

e. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,826 ^a	,682	,647	,63427	2,018

a. Predictors: (Constant), CA, ACInd, BoardInd, BoardSize, IA, Size

b. Dependent Variable: Fee

f. Hasil Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,826 ^a	,682	,647	,63427

a. Predictors: (Constant), CA, ACInd, BoardInd, BoardSize, IA, Size

g. Hasil Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	46,590	6	7,765	19,301	,000 ^a
	Residual	21,724	54	,402		
	Total	68,315	60			

a. Predictors: (Constant), CA, ACInd, BoardInd, BoardSize, IA, Size

b. Dependent Variable: Fee

h. Hasil Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Sig./2	Hasil
		B	Std. Error	Beta				
1	(Constant)	17,057	3,657		4,665	,000	,0000	
	ACInd	-1,812	,827	-,170	-2,192	,033	,0165	Ditolak
	IA	,033	,015	,244	2,176	,034	,017	Diterima
	Size	,222	,108	,290	2,051	,045	,0225	Diterima
	BoardSize	,166	,078	,185	2,122	,038	,019	Diterima
	BoardInd	-1,290	1,126	-,095	-1,145	,257	,1285	Ditolak
	CA	,036	,011	,337	3,387	,001	,0005	Diterima

a. Dependent Variable: Fee

Statistik Deskriptif Tahun 2009-2013 Akhir Setelah Lulus Uji Asumsi Klasik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Fee	61	18,68	22,87	20,8375	1,07117
ACInd	61	,33	,80	,6415	,10040
IA	61	,00	24,00	9,3770	7,66195
Size	61	25,72	31,60	29,1839	1,41989
BoardSize	61	3,00	7,00	5,1803	1,21803
BoardInd	61	,33	,67	,3963	,07673
CA	61	1,00	39,00	9,9508	9,85635
Valid N (listwise)	61				

