



## LAMPIRAN 1

## DATA VARIABEL PENELITIAN

NO.	THN	KODE	Kualitas Audit	Komite Audit	Komisaris Independen	Dewan Direksi	CONACC	Audit Tenure	Leverage	% institusional	% Manajerial
1	2010	ASII	1	4	0,455	8	1	1	0,480	50,115	0,037
2	2011	ASII	1	4	0,455	9	1	2	0,506	50,115	0,036
3	2012	ASII	1	4	0,364	9	1	1	0,507	50,115	0,036
4	2013	ASII	1	4	0,300	8	1	2	0,504	50,115	0,036
5	2014	ASII	1	4	0,364	9	1	3	0,490	50,115	0,029
6	2015	ASII	1	4	0,364	10	1	1	0,484	50,115	0,037
7	2010	BTON	0	3	0,500	3	1	2	0,185	79,861	9,583
8	2011	BTON	0	3	0,500	3	1	3	0,224	81,531	9,583
9	2012	BTON	0	3	0,500	3	1	1	0,220	81,825	9,583
10	2013	BTON	0	3	0,500	3	1	1	0,212	81,825	9,583
11	2014	BTON	0	3	0,500	3	1	2	0,158	81,825	9,583
12	2015	BTON	0	3	0,500	3	1	3	0,186	81,825	9,583
13	2010	GGRM	1	3	0,750	6	0	1	0,306	75,547	0,804
14	2011	GGRM	1	3	0,750	6	0	1	0,372	75,547	0,854
15	2012	GGRM	1	3	0,500	8	0	2	0,359	75,547	0,920
16	2013	GGRM	1	3	0,333	7	0	3	0,421	75,547	0,920
17	2014	GGRM	1	3	0,500	7	0	1	0,429	75,547	0,920
18	2015	GGRM	1	3	0,500	7	0	2	0,402	75,547	0,920
19	2010	INDF	1	4	0,300	9	0	1	0,474	50,050	0,052
20	2011	INDF	1	4	0,333	9	0	2	0,410	50,067	0,052
21	2012	INDF	1	4	0,375	8	0	3	0,424	50,067	0,016
22	2013	INDF	1	3	0,375	9	0	1	0,509	50,067	0,016
23	2014	INDF	1	3	0,375	9	0	1	0,520	50,067	0,016
24	2015	INDF	1	3	0,375	10	0	1	0,530	50,067	0,016
25	2010	KAEF	0	3	0,600	5	0	1	0,328	90,025	0,005
26	2011	KAEF	0	4	0,400	5	0	1	0,302	90,025	0,005
27	2012	KAEF	0	3	0,400	5	0	2	0,306	90,025	0,002
28	2013	KAEF	0	3	0,400	5	0	3	0,343	90,025	0,002
29	2014	KAEF	0	3	0,400	5	0	1	0,390	90,025	0,002
30	2015	KAEF	0	3	0,333	5	0	2	0,425	90,025	0,002
31	2010	KLBF	1	3	0,333	5	0	1	0,179	52,291	0,021
32	2011	KLBF	1	3	0,333	6	0	1	0,213	52,283	0,021

33	2012	KLBF	1	3	0,333	5	0	1	0,217	52,283	0,009
34	2013	KLBF	1	3	0,333	5	0	2	0,249	56,707	0,009
35	2014	KLBF	1	3	0,333	5	0	1	0,210	56,713	0,009
36	2015	KLBF	1	3	0,429	5	0	1	0,201	56,687	0,009
37	2010	LION	0	3	0,333	4	1	2	0,145	57,698	0,235
38	2011	LION	0	3	0,333	4	1	3	0,174	57,698	0,235
39	2012	LION	0	3	0,333	4	1	1	0,142	57,698	0,249
40	2013	LION	0	3	0,333	4	1	2	0,166	57,698	0,249
41	2014	LION	0	3	0,333	4	1	3	0,260	57,698	0,249
42	2015	LION	0	3	0,333	4	1	1	0,289	57,714	0,249
43	2010	LMSH	0	3	0,333	3	1	2	0,402	32,216	25,620
44	2011	LMSH	0	3	0,333	3	1	3	0,416	32,216	25,620
45	2012	LMSH	0	3	0,333	3	1	1	0,241	32,216	25,620
46	2013	LMSH	0	3	0,333	3	1	2	0,220	32,216	25,620
47	2014	LMSH	0	3	0,333	3	1	3	0,171	32,216	25,182
48	2015	LMSH	0	3	0,333	3	1	1	0,160	32,216	25,589
49	2010	NIPS	0	3	0,333	5	0	1	0,561	37,113	12,400
50	2011	NIPS	0	3	0,333	4	0	1	0,628	37,113	12,400
51	2012	NIPS	0	3	0,250	3	0	2	0,591	37,113	8,450
52	2013	NIPS	0	3	0,333	3	0	1	0,704	37,113	6,950
53	2014	NIPS	0	3	0,333	3	0	2	0,523	62,908	3,366
54	2015	NIPS	0	3	0,333	3	0	3	0,607	62,908	3,366
55	2010	PICO	0	3	0,333	2	1	3	0,692	94,012	0,082
56	2011	PICO	0	3	0,333	2	1	1	0,666	94,012	0,082
57	2012	PICO	0	3	0,333	2	1	1	0,665	94,012	0,082
58	2013	PICO	0	3	0,500	2	1	2	0,654	94,012	0,039
59	2014	PICO	0	3	0,333	2	1	3	0,631	94,012	0,039
60	2015	PICO	0	2	0,333	2	1	1	0,592	94,012	0,039
61	2010	PYFA	0	3	0,333	3	1	1	0,232	53,846	23,077
62	2011	PYFA	0	3	0,333	3	1	2	0,302	53,846	23,077
63	2012	PYFA	0	3	0,333	3	1	3	0,354	53,846	23,077
64	2013	PYFA	0	3	0,333	3	1	1	0,464	53,846	11,538
65	2014	PYFA	0	3	0,333	3	1	1	0,441	53,846	11,538
66	2015	PYFA	0	4	0,500	3	1	2	0,367	53,846	11,538
67	2010	SKLT	0	3	0,333	3	1	1	0,407	96,091	0,125
68	2011	SKLT	0	3	0,333	3	1	2	0,426	96,091	0,125
69	2012	SKLT	0	3	0,333	3	1	3	0,482	96,091	0,125

70	2013	SKLT	0	3	0,333	3	1	1	0,538	96,091	0,125
71	2014	SKLT	0	3	0,333	4	1	2	0,537	96,091	0,125
72	2015	SKLT	0	3	0,333	4	1	3	0,597	96,091	0,242
73	2010	SMSM	0	3	0,333	4	1	2	0,467	58,126	6,043
74	2011	SMSM	0	3	0,333	5	1	3	0,410	58,126	6,043
75	2012	SMSM	0	3	0,333	5	1	1	0,431	58,126	6,043
76	2013	SMSM	1	3	0,333	5	1	1	0,408	58,126	8,342
77	2014	SMSM	1	3	0,333	5	1	2	0,344	58,126	8,342
78	2015	SMSM	1	3	0,333	5	1	3	0,351	58,126	7,996
79	2010	SRSN	0	4	0,333	5	1	2	0,373	85,314	0,001
80	2011	SRSN	0	3	0,333	4	1	3	0,302	85,314	0,001
81	2012	SRSN	0	3	0,333	4	1	1	0,331	77,980	12,074
82	2013	SRSN	0	3	0,375	5	1	1	0,253	77,980	9,420
83	2014	SRSN	0	3	0,375	6	1	2	0,290	77,980	11,594
84	2015	SRSN	0	3	0,375	6	1	3	0,408	77,980	11,594
85	2010	TCID	1	4	0,400	10	1	1	0,094	73,774	0,148
86	2011	TCID	1	4	0,400	12	1	2	0,098	73,774	0,142
87	2012	TCID	1	4	0,400	13	1	3	0,131	73,774	0,142
88	2013	TCID	1	4	0,400	13	1	1	0,193	73,774	0,142
89	2014	TCID	1	4	0,400	15	1	2	0,307	73,774	0,136
90	2015	TCID	1	4	0,500	15	1	1	0,176	73,774	0,136
91	2010	TSPC	0	3	0,667	8	1	1	0,230	95,031	0,081
92	2011	TSPC	0	3	0,667	9	1	2	0,283	95,062	0,088
93	2012	TSPC	0	3	0,500	12	1	3	0,276	77,286	0,102
94	2013	TSPC	0	3	0,600	12	1	1	0,286	77,337	0,097
95	2014	TSPC	0	3	0,750	11	1	1	0,261	77,525	0,081
96	2015	TSPC	0	3	0,500	11	1	2	0,310	78,163	0,068
97	2010	ULTJ	0	3	0,333	3	1	2	0,352	46,612	17,970
98	2011	ULTJ	0	3	0,333	3	1	3	0,356	46,612	17,970
99	2012	ULTJ	0	3	0,333	3	1	1	0,307	46,612	17,970
100	2013	ULTJ	0	3	0,333	3	1	2	0,283	46,590	17,797
101	2014	ULTJ	0	3	0,333	3	1	3	0,224	46,590	17,892
102	2015	ULTJ	0	3	0,333	3	1	1	0,210	44,513	17,905

**LAMPIRAN 2**  
**HASIL OUTPUT SPSS**

**Descriptives**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
KomAudt	102	2	4	3.17	.400
KomIndep	102	.250	.750	.39155	.101075
DwnDrksi	102	2	15	5.47	3.120
AT	102	1	3	1.77	.807
Leverage	102	.094	.704	.36144	.150344
ShmInsti	102	32.216	96.091	66.07359	19.287586
ShmManj	102	.001	25.620	5.55289	8.031462
Valid N (listwise)	102				

**Frequencies**

**Statistics**

Conacc

N	Valid	102
	Missing	0

**Conacc**

	Frequency	Percent	Valid Percent	Cumulative Percent
.00	30	29.4	29.4	29.4
Valid 1.00	72	70.6	70.6	100.0
Total	102	100.0	100.0	

**KualAudit**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NonBig4	69	67.6	67.6	67.6
Valid Big4	33	32.4	32.4	100.0
Total	102	100.0	100.0	

## Logistic Regression

**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	102	100,0
	Missing Cases	0	,0
	Total	102	100,0
Unselected Cases		0	,0
Total		102	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	123,640	,824
	2	123,583	,875
	3	123,583	,875

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 123,583

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

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

	Observed	Predicted			
		Conacc		Percentage Correct	
		,00	1,00		
Step 0	Conacc	,00	0	30	,0
		1,00	0	72	100,0
Overall Percentage					70,6

- 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	,875	,217	16,231	1	,000	2,400

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables			
KualAudit	14,843	1	,000
KomAudt	,298	1	,585
KomIndep	,319	1	,572
DwnDrksi	,813	1	,367
AT	3,831	1	,050
Leverage	3,510	1	,061
ShmInsti	,974	1	,324
ShmManj	9,617	1	,002
Overall Statistics	36,579	8	,000

**Block 1: Method = Enter**Iteration History<sup>a,b,c,d</sup>

Iteration	-2 Log likelihood	Coefficients								
		Constant	KualAudit	KomAudt	KomIndep	DwnDrksi	AT	Leverage	ShmInsti	ShmManj
Step 1	88,313	-4,694	-1,473	1,228	-2,699	,123	,145	-1,627	,034	,103
1 2	82,891	-6,882	-1,709	1,729	-3,882	,164	,193	-2,492	,051	,172
3	82,040	-7,820	-1,748	1,947	-4,258	,177	,206	-3,013	,058	,216
4	81,989	-8,080	-1,754	2,013	-4,282	,176	,208	-3,169	,060	,231
5	81,989	-8,101	-1,754	2,018	-4,280	,176	,208	-3,181	,060	,232
6	81,989	-8,101	-1,754	2,018	-4,280	,176	,208	-3,181	,060	,232

- a. Method: Enter  
b. Constant is included in the model.  
c. Initial -2 Log Likelihood: 123,583  
d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	41,594	8	,000
	Block	41,594	8	,000
	Model	41,594	8	,000

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	81,989 <sup>a</sup>	,335	,477

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	6,951	8	,542

**Contingency Table for Hosmer and Lemeshow Test**

		Conacc = ,00		Conacc = 1,00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	10	8,644	0	1,356	10
	2	5	6,686	5	3,314	10
	3	5	4,587	5	5,413	10
	4	3	3,748	7	6,252	10
	5	2	2,807	8	7,193	10
	6	2	1,592	8	8,408	10
	7	2	1,098	8	8,902	10
	8	0	,421	10	9,579	10
	9	1	,278	9	9,722	10
	10	0	,140	12	11,860	12



Classification Table<sup>a</sup>

	Observed	Predicted		
		Conacc		Percentage Correct
		,00	1,00	
Step 1	Conacc ,00	15	15	50,0
	1,00	5	67	93,1
	Overall Percentage			80,4

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 <sup>a</sup> KualAudit	1,754	,763	5,289	1	,021	,173	,039	,772
KomAudt	2,018	,995	4,117	1	,042	7,526	1,071	52,875
KomIndep	-4,280	3,690	1,346	1	,246	,014	,000	19,130
DwnDrksi	,176	,171	1,057	1	,304	1,192	,853	1,666
AT	,208	,362	,330	1	,566	1,232	,605	2,506
Leverage	-3,181	1,969	2,612	1	,106	,042	,001	1,968
ShmInsti	,060	,023	6,788	1	,009	1,062	1,015	1,110
ShmManj	,232	,080	8,293	1	,004	1,261	1,077	1,476
Constant	-8,101	3,663	4,891	1	,027	,000		

a. Variable(s) entered on step 1: KualAudit, KomAudt, KomIndep, DwnDrksi, AT, Leverage, ShmInsti, ShmManj.

Correlation Matrix

	Constant	KualAudit	KomAudt	KomIndep	DwnDrksi	AT	Leverage	ShmInsti	ShmManj
Step 1 Constant	1,000	-,013	-,818	-,283	,250	-,103	-,021	-,475	-,427
KualAudit	-,013	1,000	-,158	,077	-,306	,033	,006	,235	,187
KomAudt	-,818	-,158	1,000	,165	-,478	-,116	-,271	,238	,178
KomIndep	-,283	,077	,165	1,000	-,524	,217	,153	-,435	-,154
DwnDrksi	,250	-,306	-,478	-,524	1,000	,012	,198	,180	,193
AT	-,103	,033	-,116	,217	,012	1,000	,076	-,179	-,027
Leverage	-,021	,006	-,271	,153	,198	,076	1,000	-,202	-,112
ShmInsti	-,475	,235	,238	-,435	,180	-,179	-,202	1,000	,582
ShmManj	-,427	,187	,178	-,154	,193	-,027	-,112	,582	1,000

Step number: 1

Observed Groups and Predicted Probabilities

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      8 +
+
I
I
11 I
F I
11 I
R 6 +
1111+
E I
1111I
Q I
11111I
U I
11111I
E 4 +
1 11111+
N I
1 11111I
C I 0 1 1
111 11111I
Y I 0 1 1
111 11111I
      2 +
111 1 1 1 0 11111 0 111111+
1 1 1 1 1 11111 111111+
  
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