

LAMPIRAN

Lampiran 1 Data Sampel Penelitian

Kode	Nama Perusahaan	Laporan Keuangan Tahun	Y	ACSIZE	ACMEET	FINEXPERT	ACIND	M	C1	C2	C3	M*ACSIZE	M*ACMEET	M*FINEXPERT	M*ACIND
SURE	Super Energy Tbk.	2018	0.2184914	3	0	1	3	0	0.2660327	12.057240	1	0	0	0	0
TCPI	Transcoal Pacific Tbk.	2018	0.0063331	3	3	2	3	0	0.3715146	11.969087	0	0	0	0	0
TEBE	Dana Brata Luhur Tbk.	2019	0.0625349	3	0	3	3	0	0.3805050	11.950518	0	0	0	0	0
EPAC	Megalestari Epack Sentosaraya	2020	0.0000000	3	4	3	3	0	0.4402438	11.873490	1	0	0	0	0
ESIP	Sinergi Inti Plastindo Tbk.	2019	-0.0870336	3	6	3	1	0	0.3228822	11.996212	0	0	0	0	0
GGRP	Gunung Raja Paksi Tbk.	2019	-0.0672115	3	3	1	1	1	0.3211230	12.673128	1	3	3	1	1
IFII	Indonesia Fibreboard Industry	2019	0.0013754	3	4	3	1	0	0.3067972	11.785971	1	0	0	0	0
IFSH	Ifishdeco Tbk.	2019	-0.2080784	3	0	3	1	0	0.1974043	11.085579	0	0	0	0	0
MOLI	Madusari Murni Indah Tbk.	2018	-0.3037004	3	4	1	3	0	0.3357322	12.295440	1	0	0	0	0
PURE	Trinitan Metals and Minerals T	2019	-0.3961892	3	0	1	1	0	0.0677934	12.280391	0	0	0	0	0
SAMF	Saraswanti Anugerah Makmur Tbk	2020	-0.4248020	3	11	2	1	0	0.3914024	12.237551	1	0	0	0	0
SMKL	Satyamitra Kemas Lestari Tbk.	2019	-0.1114689	3	4	1	1	0	0.2400503	11.059553	1	0	0	0	0
SWAT	Sriwahana Adityakarta Tbk.	2018	0.1075053	3	0	1	1	0	0.2662867	12.423012	1	0	0	0	0
BOLA	Bali Bintang Sejahtera Tbk.	2019	-0.4532268	3	0	1	2	0	0.6482320	12.013761	0	0	0	0	0
CBMF	Cahaya Bintang Medan Tbk.	2020	-0.1575781	3	4	2	1	0	0.3317144	12.226104	1	0	0	0	0
DFAM	Dafam Property Indonesia Tbk.	2018	-0.0593661	4	3	3	1	0	0.4023028	12.404201	0	0	0	0	0
DUCK	Jaya Bersama Indo Tbk.	2018	-1.4786662	3	2	1	1	0	0.2179038	11.960942	1	0	0	0	0
EAST	Eastparc Hotel Tbk.	2019	0.0767663	3	4	3	1	0	0.0498704	11.779363	1	0	0	0	0
ESTA	Esta Multi Usaha Tbk.	2020	-0.1270285	3	0	2	1	0	0.1924865	11.693213	0	0	0	0	0
HRME	Menteng Heritage Realty Tbk.	2019	0.1630129	3	3	1	1	0	0.0943566	11.751236	1	0	0	0	0
INOV	Inocycle Technology Group Tbk.	2019	-0.0096542	3	2	1	1	0	0.1268704	11.088319	0	0	0	0	0
MSIN	MNC Studios International Tbk.	2018	-0.1140586	3	2	1	2	0	0.0151912	12.385740	1	0	0	0	0
NATO	Surya Permata Andalan Tbk.	2019	0.0445167	3	4	2	3	0	0.1956190	11.071615	0	0	0	0	0
PMJS	Putra Mandiri Jembar Tbk.	2019	0.0724469	3	0	1	1	0	0.3439208	9.020035	1	0	0	0	0
POLU	Golden Flower Tbk.	2019	-0.3702937	3	2	1	3	0	0.2714442	12.399560	1	0	0	0	0
PZZA	Sarimelati Kencana Tbk.	2018	0.0035855	3	0	3	1	1	0.0032587	12.167003	1	3	0	3	1
CSRA	Cisadane Sawit Raya Tbk.	2020	0.0204928	3	5	2	1	0	0.3597739	11.388053	0	0	0	0	0
DMND	Diamond Food Indonesia Tbk.	2020	-0.2717329	3	4	1	1	0	0.3015759	11.988491	1	0	0	0	0
FOOD	Sentra Food Indonesia Tbk.	2019	0.0833068	3	4	1	1	0	0.3974443	11.550193	1	0	0	0	0
GOOD	Garudafood Putra Putri Jaya Tb	2018	0.0558402	3	3	2	3	1	0.3183744	12.414193	1	3	3	2	3
IKAN	Era Mandiri Cemerlang Tbk.	2020	-0.1788942	3	0	2	1	0	0.1318036	12.890815	0	0	0	0	0
ITIC	Indonesian Tobacco Tbk.	2019	0.1451993	3	2	3	1	0	0.3175758	11.589557	1	0	0	0	0
KEJU	Mulia Boga Raya Tbk.	2019	-0.4505576	3	0	3	3	1	0.2252232	11.296089	1	3	0	3	3
KMDS	Kurniamitra Duta Sentosa Tbk.	2020	-0.3043040	3	0	3	1	0	0.2513761	12.835961	1	0	0	0	0
MGRO	Mahkota Group Tbk.	2018	0.1674473	3	2	1	1	0	0.4767228	11.116086	1	0	0	0	0
PANI	Pratama Abadi Nusa Industri Tb	2018	-0.3013230	3	1	2	1	0	0.2254577	11.906198	0	0	0	0	0
PGUN	Pradiksi Gunatama Tbk.	2020	0.1250772	3	1	1	1	0	0.2766072	11.921032	1	0	0	0	0
PMMP	Panca Mitra Multiperdana Tbk.	2020	-0.4441979	3	4	3	3	0	0.0841176	11.267576	0	0	0	0	0
PSGO	Palma Serasih Tbk.	2019	0.0018049	3	2	3	3	1	0.2197282	12.273354	1	3	2	3	3
UCID	Uni-Charm Indonesia Tbk.	2019	-0.2327477	3	0	1	1	1	0.5784907	11.278025	1	3	0	1	1
VICI	Victoria Care Indonesia Tbk.	2020	-0.1151180	3	0	3	3	1	0.3049768	12.547421	0	3	0	3	3

Sumber: Diolah, 2022

Lampiran 2 Hasil Pengujian SPSS

Regression

Notes

Output Created		07-JUN-2022 16:53:24
Comments		
Input	Data	C:\Users\user\Downloads\Untitled 2.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	41
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.

Notes

Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER ACSIZE ACMEET FINEXPERT ACIND M_ACSIZE M_ACMEET M_FINEXPERT M_ACIND M LEV SIZE PRC /SCATTERPLOT=(Y ,*ZPRED) /RESIDUALS DURBIN /SAVE RESID ZRESID.
Resources	Processor Time	00:00:00,27
	Elapsed Time	00:00:00,36
	Memory Required	6340 bytes
	Additional Memory Required for Residual Plots	152 bytes
Variables Created or Modified	RES_2	Unstandardized Residual

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit ^b		Enter

a. Dependent Variable: Kualitas Laporan Keuangan

b. Tolerance = ,000 limits reached.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,329 ^a	,108	-,230	,3200719944	2,148

a. Predictors: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

b. Dependent Variable: Kualitas Laporan Keuangan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,360	11	,033	,320	,975 ^b
	Residual	2,971	29	,102		
	Total	3,331	40			

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,541	1,308		,414	,682		
	Ukuran Komite Audit	,097	,352	,052	,274	,786	,845	1,183
	Rapat Komite Audit	-,014	,025	-,112	-,568	,574	,793	1,262
	Keahlian Komite Audit	,059	,071	,180	,828	,414	,648	1,542
	Komite Audit Independen	,017	,067	,053	,250	,804	,684	1,463
	Moderasi Ukuran Komite Audit	-,075	,162	-,296	-,461	,648	,075	13,400
	Moderasi Rapat Komite Audit	,159	,119	,394	1,334	,193	,353	2,834
	Moderasi Keahlian Komite Audit	,141	,249	,461	,566	,576	,046	21,582

Moderasi Komite Audit Independen	-.142	.192	-.451	-.738	.466	.083	12,103
Leverage	.159	.428	.077	.373	.712	.725	1,380
Ukuran Perusahaan	-.097	.080	-.226	-1,206	.238	.874	1,144
Perubahan Laba	.061	.118	.102	.512	.613	.768	1,303

a. Dependent Variable: Kualitas Laporan Keuangan

Excluded Variables^a

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics		
					Tolerance	VIF	Minimum Tolerance
1	Kualitas Audit	. ^b	.	.	.000	.	.000

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors in the Model: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

Coefficient Correlations^a

Model		Perubahan Laba	Ukuran Perusahaan	Leverage	Komite Audit Independen	Rapat Komite Audit	Ukuran Komite Audit	Moderasi Rapat Komite Audit
1	Correlations	1,000	-.020	-.061	.124	-.232	.165	-.074
		-.020	1,000	.090	-.113	-.016	-.157	-.206
		-.061	.090	1,000	-.155	-.131	-.207	.259

Covariances	Komite Audit Independen	,124	-,113	-,155	1,000	,017	,179	-,029
	Rapat Komite Audit	-,232	-,016	-,131	,017	1,000	-,001	-,213
	Ukuran Komite Audit	,165	-,157	-,207	,179	-,001	1,000	-,032
	Moderasi Rapat Komite Audit	-,074	-,206	,259	-,029	-,213	-,032	1,000
	Keahlian Komite Audit	,298	-,056	,039	-,040	-,238	-,176	,039
	Moderasi Keahlian Komite Audit	-,134	-,063	,434	-,048	,015	-,029	,572
	Moderasi Komite Audit Independen	,076	,093	-,245	-,298	,008	,004	-,465
	Moderasi Ukuran Komite Audit	,006	,014	-,383	,239	,136	,056	-,558
	Perubahan Laba	,014	,000	-,003	,001	-,001	,007	-,001
	Ukuran Perusahaan	,000	,006	,003	-,001	-3,214E-005	-,004	-,002
	Leverage	-,003	,003	,183	-,004	-,001	-,031	,013
	Komite Audit Independen	,001	-,001	-,004	,004	2,800E-005	,004	,000
	Rapat Komite Audit	-,001	-3,214E-005	-,001	2,800E-005	,001	-8,733E-006	-,001
	Ukuran Komite Audit	,007	-,004	-,031	,004	-8,733E-006	,124	-,001
	Moderasi Rapat Komite Audit	-,001	-,002	,013	,000	-,001	-,001	,014
	Keahlian Komite Audit	,002	,000	,001	,000	,000	-,004	,000

Coefficient Correlations^a

Model		Keahlian Komite Audit	Moderasi Keahlian Komite Audit	Moderasi Komite Audit Independen	Moderasi Ukuran Komite Audit
1	Correlations	Perubahan Laba	,298	-,134	,076
		Ukuran Perusahaan	-,056	-,063	,093
		Leverage	,039	,434	-,245
		Komite Audit Independen	-,040	-,048	-,298
		Rapat Komite Audit	-,238	,015	,008
		Ukuran Komite Audit	-,176	-,029	,004
		Moderasi Rapat Komite Audit	,039	,572	-,465
		Keahlian Komite Audit	1,000	-,267	,028
		Moderasi Keahlian Komite Audit	-,267	1,000	-,668
		Moderasi Komite Audit Independen	,028	-,668	1,000
Covariances		Moderasi Ukuran Komite Audit	,176	-,732	,079
		Perubahan Laba	,002	-,004	,002
		Ukuran Perusahaan	,000	-,001	,001
		Leverage	,001	,046	-,020
		Komite Audit Independen	,000	-,001	-,004
		Rapat Komite Audit	,000	9,603E-005	4,037E-005
		Ukuran Komite Audit	-,004	-,003	,000
		Moderasi Rapat Komite Audit	,000	,017	-,011

	Keahlian Komite Audit	,005	-,005	,000	,002
--	-----------------------	------	-------	------	------

Coefficient Correlations^a

Model		Perubahan Laba	Ukuran Perusahaan	Leverage	Komite Audit Independen	Rapat Komite Audit	Ukuran Komite Audit	Moderasi Rapat Komite Audit
1	Covariances							
	Moderasi Keahlian Komite Audit	-,004	-,001	,046	-,001	9,603E-005	-,003	,017
	Moderasi Komite Audit Independen	,002	,001	-,020	-,004	4,037E-005	,000	-,011
	Moderasi Ukuran Komite Audit	,000	,000	-,027	,003	,001	,003	-,011

Coefficient Correlations^a

Model			Keahlian Komite Audit	Moderasi Keahlian Komite Audit	Moderasi Komite Audit Independen	Moderasi Ukuran Komite Audit
1	Covariances					
	Moderasi Keahlian Komite Audit		-,005	,062	-,032	-,030
	Moderasi Komite Audit Independen		,000	-,032	,037	,002
	Moderasi Ukuran Komite Audit		,002	-,030	,002	,026

a. Dependent Variable: Kualitas Laporan Keuangan

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions							
				(Constant)	Ukuran Komite Audit	Rapat Komite Audit	Keahlian Komite Audit	Komite Audit Independen	Moderasi Ukuran Komite Audit	Moderasi Rapat Komite Audit	
1	1	7,630	1,000	,00	,00	,00	,00	,00	,00	,00	,00
	2	2,431	1,772	,00	,00	,01	,00	,00	,01	,02	
	3	,686	3,336	,00	,00	,10	,01	,01	,00	,29	
	4	,371	4,534	,00	,00	,06	,03	,03	,00	,04	
	5	,345	4,704	,00	,00	,68	,00	,02	,00	,12	
	6	,191	6,316	,00	,00	,04	,05	,05	,02	,05	
	7	,181	6,487	,00	,00	,02	,11	,50	,02	,02	
	8	,080	9,761	,00	,00	,09	,47	,04	,13	,02	
	9	,059	11,374	,00	,00	,00	,23	,31	,21	,00	
	10	,023	18,310	,00	,00	,00	,07	,00	,61	,40	
	11	,002	59,421	,01	,42	,00	,00	,03	,00	,02	
	12	,001	88,894	,99	,58	,00	,02	,02	,00	,03	

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions				
		Moderasi Keahlian Komite Audit	Moderasi Komite Audit Independen	Leverage	Ukuran Perusahaan	Perubahan Laba
1	1	,00	,00	,00	,00	,00
	2	,00	,01	,00	,00	,00
	3	,00	,00	,00	,00	,01
	4	,00	,00	,00	,00	,54
	5	,01	,00	,03	,00	,01
	6	,00	,00	,50	,00	,08
	7	,00	,03	,01	,00	,04
	8	,00	,11	,16	,00	,22
	9	,00	,43	,02	,00	,05
	10	,97	,42	,25	,00	,01
	11	,00	,00	,04	,73	,01
	12	,00	,00	,01	,26	,03

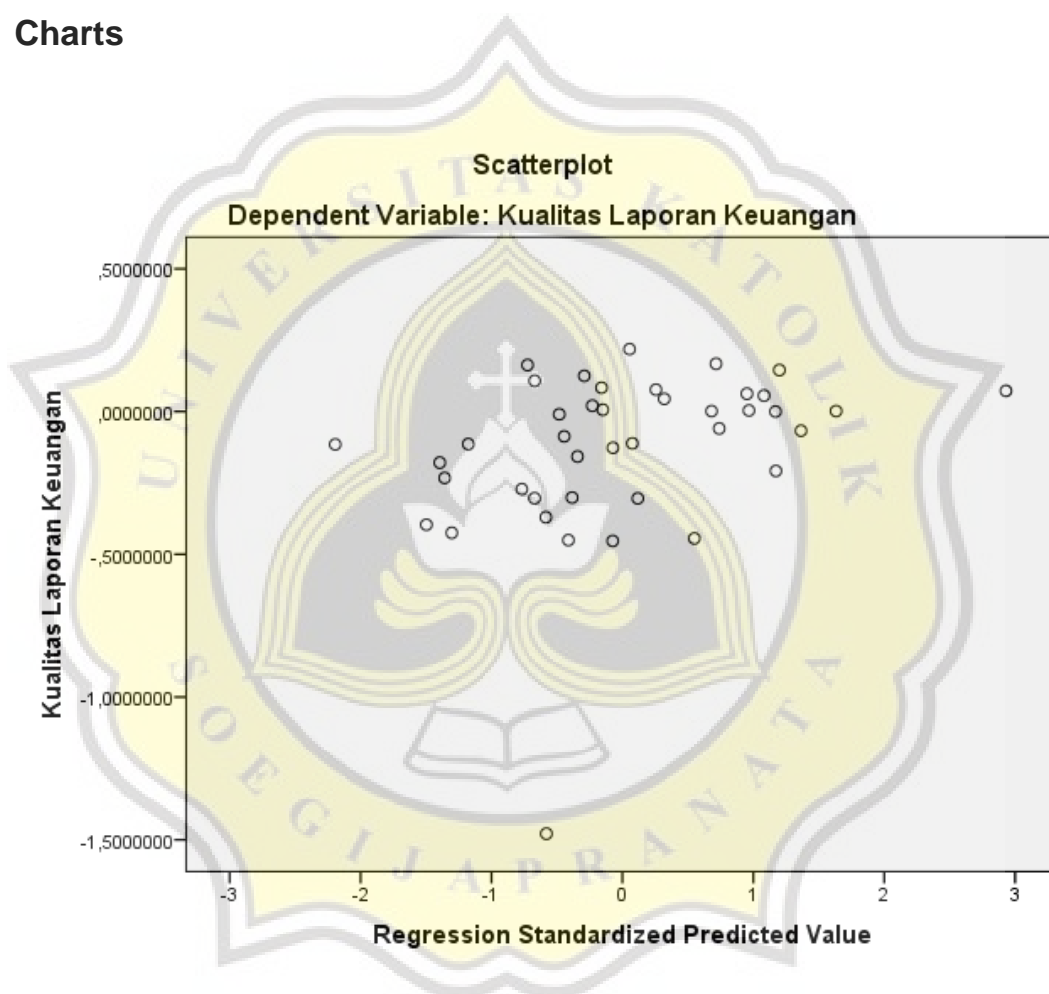
a. Dependent Variable: Kualitas Laporan Keuangan

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,337710023	,148427963	-,129548649	,0948944229	41
Residual	-1,2939997911	,3613175750	0E-10	,2725314829	41
Std. Predicted Value	-2,194	2,929	,000	1,000	41
Std. Residual	-4,043	1,129	,000	,851	41

a. Dependent Variable: Kualitas Laporan Keuangan

Charts



NPar Tests

Notes

Output Created		07-JUN-2022 16:54:14
Comments		
Input	Data	C:\Users\user\Downloads\Untitled 2.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	41
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax		NPAR TESTS /K-S(NORMAL)=ZRE_2 /MISSING ANALYSIS.
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,01
	Number of Cases Allowed ^a	196608

a. Based on availability of workspace memory.

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		41
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,85146932
	Absolute	,146
Most Extreme Differences	Positive	,103
	Negative	-,146
Kolmogorov-Smirnov Z		,932
Asymp. Sig. (2-tailed)		,350

a. Test distribution is Normal.

b. Calculated from data.

NPar Tests

Notes

Output Created	07-JUN-2022 16:54:27	
Comments		
Input	Data	C:\Users\user\Downloads\Untitled 2.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	41
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /RUNS(MEDIAN)=ZRE_2 /MISSING ANALYSIS.	
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,00
	Number of Cases Allowed ^a	196608

a. Based on availability of workspace memory.

Runs Test

	Standardized Residual
Test Value ^a	,08024
Cases < Test Value	20
Cases >= Test Value	21
Total Cases	41
Number of Runs	21
Z	,000
Asymp. Sig. (2-tailed)	1,000

a. Median

Regression

Notes

Output Created		07-JUN-2022 16:55:48
Comments		
Input	Data	C:\Users\user\Downloads\Untitled 2.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	41
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT ABS_Y /METHOD=ENTER ACSIZE ACMEET FINEXPERT ACIND M_ACSIZE M_ACMEET M_FINEXPERT M_ACIND M LEV SIZE PRC. </pre>

Notes

Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,02
	Memory Required	6316 bytes
	Additional Memory Required for Residual Plots	0 bytes

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit ^b		Enter

a. Dependent Variable: ABS_Y

b. Tolerance = ,000 limits reached.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,380 ^a	,144	-,180	,22448

a. Predictors: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,247	11	,022	,445	,921 ^b
	Residual	1,461	29	,050		
	Total	1,708	40			

a. Dependent Variable: ABS_Y

b. Predictors: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,327	,917		,356	,724
Ukuran Komite Audit	-,098	,247	-,074	-,395	,696
Rapat Komite Audit	-,006	,018	-,070	-,362	,720
Keahlian Komite Audit	-,056	,050	-,243	-1,137	,265
Komite Audit Independen	-,002	,047	-,008	-,038	,970
Moderasi Ukuran Komite Audit	-,069	,114	-,381	-,607	,549
Moderasi Rapat Komite Audit	-,055	,084	-,190	-,658	,516
Moderasi Keahlian Komite Audit	-,017	,174	-,076	-,095	,925
Moderasi Komite Audit Independen	,104	,135	,462	,773	,446
Leverage	-,144	,300	-,097	-,479	,635
Ukuran Perusahaan	,025	,056	,082	,447	,658
Perubahan Laba	,039	,083	,092	,469	,642

a. Dependent Variable: ABS_Y

Excluded Variables^a

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics
					Tolerance
1	Kualitas Audit	. ^b	.	.	,000

a. Dependent Variable: ABS_Y

b. Predictors in the Model: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

Regression

Notes

Output Created		07-JUN-2022 16:56:10
Comments		
Input	Data	C:\Users\user\Downloads\Untitled 2.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	41
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER ACSIZE ACMEET FINEXPERT ACIND M_ACSIZE M_ACMEET M_FINEXPERT M_ACIND M LEV SIZE PRC. </pre>

Notes

Resources	Processor Time	00:00:00,03
	Elapsed Time	00:00:00,03
	Memory Required	6316 bytes
	Additional Memory Required for Residual Plots	0 bytes

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit ^b		Enter

a. Dependent Variable: Kualitas Laporan Keuangan

b. Tolerance = ,000 limits reached.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,329 ^a	,108	-,230	,3200719944

a. Predictors: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,360	11	,033	,320	,975 ^b
	Residual	2,971	29	,102		
	Total	3,331	40			

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,541	1,308		,414	,682
Ukuran Komite Audit	,097	,352	,052	,274	,786
Rapat Komite Audit	-,014	,025	-,112	-,568	,574
Keahlian Komite Audit	,059	,071	,180	,828	,414
Komite Audit Independen	,017	,067	,053	,250	,804
Moderasi Ukuran Komite Audit	-,075	,162	-,296	-,461	,648
Moderasi Rapat Komite Audit	,159	,119	,394	1,334	,193
Moderasi Keahlian Komite Audit	,141	,249	,461	,566	,576
Moderasi Komite Audit Independen	-,142	,192	-,451	-,738	,466
Leverage	,159	,428	,077	,373	,712
Ukuran Perusahaan	-,097	,080	-,226	-1,206	,238
Perubahan Laba	,061	,118	,102	,512	,613

a. Dependent Variable: Kualitas Laporan Keuangan

Excluded Variables^a

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics
					Tolerance
1	Kualitas Audit	. ^b	.	.	,000

a. Dependent Variable: Kualitas Laporan Keuangan

b. Predictors in the Model: (Constant), Perubahan Laba, Ukuran Perusahaan, Leverage, Komite Audit Independen, Rapat Komite Audit, Ukuran Komite Audit, Moderasi Rapat Komite Audit, Keahlian Komite Audit, Moderasi Keahlian Komite Audit, Moderasi Komite Audit Independen, Moderasi Ukuran Komite Audit

Frequencies

Notes

Output Created		07-JUN-2022 16:57:05
Comments		
Input	Data	C:\Users\user\Downloads\Untitled 2.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	41
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax		FREQUENCIES VARIABLES=ACSIZE ACMEET FINEXPERT ACIND M /STATISTICS=STDDEV RANGE MINIMUM MAXIMUM /ORDER=ANALYSIS.
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,02

Statistics

	Ukuran Komite Audit	Rapat Komite Audit	Keahlian Komite Audit	Komite Audit Independen	Kualitas Audit
N Valid	41	41	41	41	41
Missing	0	0	0	0	0
Std. Deviation	,156	2,270	,889	,915	,381
Range	1	11	2	2	1
Minimum	3	0	1	1	0
Maximum	4	11	3	3	1

Frequency Table

Ukuran Komite Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	40	97,6	97,6	97,6
4	1	2,4	2,4	100,0
Total	41	100,0	100,0	

Rapat Komite Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	14	34,1	34,1	34,1
1	2	4,9	4,9	39,0
2	7	17,1	17,1	56,1
3	5	12,2	12,2	68,3
4	10	24,4	24,4	92,7
5	1	2,4	2,4	95,1
6	1	2,4	2,4	97,6
11	1	2,4	2,4	100,0
Total	41	100,0	100,0	

Keahlian Komite Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	18	43,9	43,9	43,9
2	9	22,0	22,0	65,9
3	14	34,1	34,1	100,0
Total	41	100,0	100,0	

Komite Audit Independen

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	27	65,9	65,9	65,9
2	2	4,9	4,9	70,7
3	12	29,3	29,3	100,0
Total	41	100,0	100,0	

Kualitas Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	34	82,9	82,9	82,9
1	7	17,1	17,1	100,0
Total	41	100,0	100,0	

Descriptives

Notes

Output Created		07-JUN-2022 16:57:49
Comments		
Data		C:\Users\user\Downloads\Untitled 2.sav
Active Dataset		DataSet1
Filter		<none>
Weight		<none>
Split File		<none>
N of Rows in Working Data File		41
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=Y LEV SIZE PRC /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,00

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Laporan Keuangan	41	-1,4786662	,2184914	-,129548649	,2885799034
Leverage	41	,0032587	,6482320	,274882605	,1390124672
Ukuran Perusahaan	41	9,020035	12,890815	11,85149532	,674592997
Perubahan Laba	41	0	1	,63	,488
Valid N (listwise)	41				



PAPER NAME

17.G2.0015.docx

WORD COUNT

18018 Words

CHARACTER COUNT

119361 Characters

PAGE COUNT

83 Pages

FILE SIZE

261.0KB

SUBMISSION DATE

Jun 14, 2022 11:39 AM GMT+7

REPORT DATE

Jun 14, 2022 11:41 AM GMT+7**● 19% Overall Similarity**

The combined total of all matches, including overlapping sources, for each database.

- 18% Internet database
- 5% Publications database
- Crossref database
- Crossref Posted Content database
- 7% Submitted Works database

● Excluded from Similarity Report

- Bibliographic material
- Quoted material
- Cited material
- Small Matches (Less than 10 words)
- Manually excluded text blocks