

Lampiran I**Rincian Sampel Penelitian**

No	Kode	Keterangan
1	ADES	PT Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ALDO	Alkindo Naratama Tbk
4	APLI	PT Asiaplast industries Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	ASII	PT Astra International Tbk
7	AUTO	Astra Otoparts Tbk
8	BATA	PT Sepatu Bata Tbk
9	BUDI	Budi Acid Jaya Tbk
10	CEKA	PT Wilmar Cahaya Indonesia Tbk
11	CPIN	Charoen Pokphand Indonesia Tbk
12	DLTA	Delta Djakarta Tbk
13	DPNS	Duta Pertiwi Nusantara Tbk
14	DVLA	Darya Varia Laboratoria Tbk
15	EKAD	Ekadharma International Tbk
16	GGRM	Gudang Garam Tbk
17	HMSP	Handjaya Mandala Sampoerna Tbk
18	ICBP	Indofood CBP Sukses Makmur Tbk
19	IGAR	Champion Pasific Indonesia Tbk
20	INAI	Indal Aluminium Industry Tbk
21	INCI	Intan Wijaya International Tbk
22	INDF	Indofood Sukses Makmur Tbk
23	INDS	Indospring Tbk
24	INTP	Indocement Tunggul Prakasa Tbk
25	JECC	Jembo Cable Company Tbk
26	JPFA	Japfa Comfeed Indonesia Tbk
27	KAEF	Kimia Farma Tbk
28	KBLI	KMI Wire and Cable Tbk
29	KBLM	Kabelindo Murni Tbk
30	KDSI	PT Kedawung Setia Industrial Tbk
31	KLBF	Kalbe Farma Tbk
32	LION	Lion Metal Works Tbk
33	MERK	Merck Indonesia Tbk
34	MYOR	PT Mayora Indah Tbk

35	NIPS	Nipress Tbk
36	PYFA	Pyridam Farma Tbk
37	RICY	Ricky Putra Globalindo Tbk
38	ROTI	PT Nippon Indosari Corporindo Tbk
39	SCCO	Supreme Cable Manufacturing and Commerce Tbk
40	SKLT	PT Sekar Laut Tbk
41	SMGR	Semen Gresik Tbk
42	SMSM	Selamat Sempurna Tbk
43	STAR	Star Petrochem Tbk
44	TCID	Mandom Indonesia Tbk
45	TOTO	PT Surya Toto Indonesia Tbk
46	TSPC	Tempo Scan Pasific Tbk
47	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
48	UNIT	PT Nusantara Inti Corpora Tbk
49	UNVR	PT Uniliver indonesia Tbk
50	WIIM	Wismilak Inti Makmur Tbk



Lampiran II

Data Audit Tenure

No	Kode	Lama Audit Tenure			
		2014	2015	2016	2017
1	ADES	1	2	3	4
2	AKPI	1	2	3	4
3	ALDO	1	2	1	1
4	APLI	1	2	3	4
5	ARNA	1	2	3	4
6	ASII	1	2	3	4
7	AUTO	1	2	3	4
8	BATA	1	2	3	4
9	BUDI	1	2	3	4
10	CEKA	1	2	3	4
11	CPIN	1	2	3	4
12	DLTA	1	2	3	4
13	DPNS	1	2	3	4
14	DVLA	1	2	3	4
15	EKAD	1	2	3	1
16	GGRM	1	2	3	4
17	HMSP	1	2	3	4
18	ICBP	1	2	3	4
19	IGAR	1	2	3	1
20	INAI	1	2	3	4
21	INCI	1	2	3	1
22	INDF	1	2	3	4
23	INDS	1	2	3	4
24	INTP	1	2	3	4
25	JECC	1	2	3	4
26	JPFA	1	2	3	1
27	KAEF	1	2	1	2
28	KBLI	1	2	3	4
29	KBLM	1	2	3	1
30	KDSI	1	2	3	4
31	KLBF	1	2	3	4
32	LION	1	2	3	4
33	MERK	1	2	3	4
34	MYOR	1	2	3	4
35	NIPS	1	2	3	4

36	PYFA	1	2	3	4
37	RICY	1	1	1	1
38	ROTI	1	2	3	4
39	SCCO	1	2	3	1
40	SKLT	1	2	3	4
41	SMGR	1	2	3	4
42	SMSM	1	2	3	4
43	STAR	1	2	3	1
44	TCID	1	2	3	4
45	TOTO	1	2	3	4
46	TSPC	1	2	3	4
47	ULTJ	1	2	3	4
48	UNIT	1	2	3	1
49	UNVR	1	2	3	1
50	WIIM	1	2	3	4



Lampiran III**Data Ukuran Kantor Akuntan Publik**

No	Kode	Ukuran Kantor Akuntan Publik			
		2014	2015	2016	2017
1	ADES	0	0	0	0
2	AKPI	1	1	1	1
3	ALDO	0	0	0	0
4	APLI	1	1	1	1
5	ARNA	1	1	1	1
6	ASII	1	1	1	1
7	AUTO	1	1	1	1
8	BATA	1	1	1	1
9	BUDI	0	0	0	0
10	CEKA	1	1	1	1
11	CPIN	1	1	1	1
12	DLTA	1	1	1	1
13	DPNS	0	0	0	0
14	DVLA	1	1	1	1
15	EKAD	0	0	0	0
16	GGRM	1	1	1	1
17	HMSP	1	1	1	1
18	ICBP	1	1	1	1
19	IGAR	0	0	0	1
20	INAI	0	0	0	0
21	INCI	0	0	0	0
22	INDF	1	1	1	1
23	INDS	0	0	0	0
24	INTP	1	1	1	1
25	JECC	0	0	0	0
26	JPFA	0	0	0	1
27	KAEF	0	0	0	0
28	KBLI	1	1	1	1
29	KBLM	0	0	0	0
30	KDSI	0	0	0	0
31	KLBF	1	1	1	1
32	LION	0	0	0	0
33	MERK	1	1	1	1
34	MYOR	0	0	0	0
35	NIPS	0	0	0	0
36	PYFA	0	0	0	0

37	RICY	0	0	0	0
38	ROTI	1	1	1	1
39	SCCO	0	0	0	0
40	SKLT	0	0	0	0
41	SMGR	1	1	1	1
42	SMSM	1	1	1	1
43	STAR	0	0	0	0
44	TCID	1	1	1	1
45	TOTO	1	1	1	1
46	TSPC	0	0	0	0
47	ULTJ	0	0	0	0
48	UNIT	0	0	0	0
49	UNVR	1	1	1	1
50	WIIM	0	0	0	0



Lampiran IV

Data Kualitas Audit

No	Kode	Opini Auditor			
		2014	2015	2016	2017
1	ADES	0	1	1	1
2	AKPI	1	1	1	1
3	ALDO	1	0	0	0
4	APLI	1	1	1	1
5	ARNA	1	1	1	1
6	ASII	1	1	1	1
7	AUTO	1	1	1	1
8	BATA	1	1	1	1
9	BUDI	1	0	1	1
10	CEKA	1	1	1	1
11	CPIN	1	1	0	1
12	DLTA	0	0	0	0
13	DPNS	1	1	1	1
14	DVLA	1	1	1	1
15	EKAD	1	1	0	1
16	GGRM	1	1	1	1
17	HMSP	1	1	1	1
18	ICBP	0	0	0	1
19	IGAR	0	0	0	0
20	INAI	0	0	1	1
21	INCI	1	0	0	1
22	INDF	1	1	1	1
23	INDS	1	1	1	1
24	INTP	1	1	1	1
25	JECC	0	0	0	0
26	JPFA	0	0	1	0
27	KAEF	1	0	0	0
28	KBLI	1	0	1	0
29	KBLM	1	1	0	0
30	KDSI	1	1	1	1
31	KLBF	1	1	1	1
32	LION	1	1	1	1
33	MERK	0	0	0	1
34	MYOR	1	0	1	1
35	NIPS	1	0	1	1
36	PYFA	1	0	1	1

37	RICY	1	0	0	0
38	ROTI	1	1	1	1
39	SCCO	1	1	1	0
40	SKLT	1	1	1	1
41	SMGR	1	0	1	1
42	SMSM	0	0	0	1
43	STAR	1	1	0	0
44	TCID	1	0	1	1
45	TOTO	1	1	1	1
46	TSPC	1	1	1	1
47	ULTJ	1	1	1	1
48	UNIT	1	1	1	0
49	UNVR	0	0	1	1
50	WIIM	0	0	0	0



Lampiran V

Analisis Stasistik Deskriptif *Audit Tenure*

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT TENURE	200	1	4	2.29	1.115
Valid N (listwise)	200				

Distribusi Persentase Data *Audit Tenure*

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	65	32.5	32.5	32.5
	2	50	25.0	25.0	57.5
	3	47	23.5	23.5	81.0
	4	38	19.0	19.0	100.0
	Total	200	100.0	100.0	

Analisis Stasistik Deskriptif Ukuran KAP

	N	Minimum	Maximum	Mean	Std. Deviation
UKURAN KAP	200	0	1	0.49	0.501
Valid N (listwise)	200				

Distribusi Persentase Data Ukuran KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Big Four	102	51.0	51.0	51.0
	Big Four	98	49.0	49.0	100.0
	Total	200	100.0	100.0	

Analisis Stasistik Deskriptif Kualitas Audit

	N	Minimum	Maximum	Mean	Std. Deviation
KUALITAS AUDIT	200	0	1	0.70	0.459
Valid N (listwise)	200				

Distribusi Persentase Data Kualitas Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non OGC	60	30.0	30.0	30.0
	OGC	140	70.0	70.0	100.0
	Total	200	100.0	100.0	

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4.713	6	0.581

Hasil Uji Overall Model Fit

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients	
			Constant	
Step 0	1	244.440	0.800	
	2	244.346	0.847	
	3	244.346	0.847	

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 244.346

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

Hasil Uji Overall Model Fit

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients		
			Constant	AUDIT TENURE	UKURAN KAP(1)
Step 1	1	233.008	-0.135	0.300	0.505
	2	232.178	-0.273	0.380	0.625
	3	232.175	-0.283	0.386	0.634
	4	232.175	-0.283	0.386	0.634

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 244.346

d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Hasil Uji Koefesien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	232.175 ^a	0.059	0.084

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Hasil Uji Multikolonieritas

Correlation Matrix

		Constant	X1	X2(1)
Step 1	Constant	1.000	-.825	-.306
	X1	-.825	1.000	-.072
	X2(1)	-.306	-.072	1.000

Hasil Uji Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	X1	.386	.151	6.550	1	.010	1.471	1.095	1.976
	X2(1)	.634	.323	3.839	1	.050	1.884	1.000	3.551
	Constant	-.283	.369	.589	1	.443	.753		

a. Variable(s) entered on step 1: X1, X2.

