

LAMPIRAN 1. DATA SAMPEL

a. Data Perusahaan

No	Kode	Nama Perusahaan
1	AKPI	Argha Karya Prima Industry Tbk
2	BUDI	Budi Acid Jaya Tbk
3	DLTA	Delta Djakarta Tbk
4	DPNS	Duta Pertiwi Nusantara
5	HMSP	Hanjaya Mandala Sampoerna Tbk
6	ICBP	Indofood CBP Sukses Makmur Tbk
7	IGAR	Champion Pasific Indonesia Tbk
8	INAI	Indal Aluminium Industry Tbk
9	INCI	Intan Wijaya International Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	INTP	Indocement Tunggul Prakasa Tbk
12	JPFA	Japfa Comfeed Indonesia Tbk
13	KAEF	Kimia Farma Tbk
14	KBLI	KMI Wire and Cable Tbk
15	KBLM	Kabelindo Murni Tbk
16	KDSI	Kedaung Setia Industrial Tbk
17	KLBF	Kalbe Farma Tbk
18	LION	Lion Metal Works Tbk
19	LMSH	Lionmesh Prima Tbk
20	MLBI	Multi Bintang Indonesia Tbk
21	MYOR	Mayora Indah Tbk
22	RICY	Ricky Putra Globalindo Tbk
23	ROTI	Nippon Indosari Corporindo Tbk
24	SCCO	Supreme Cable Manufacturing and Commerce Tbk
25	SMGR	Semen Gresik Tbk
26	SMSM	Selamat Sempurna Tbk
27	TCID	Mandom Indonesia Tbk
28	TOTO	Surya Toto Indonesia Tbk
29	TRIS	Trisula International Tbk
30	TRST	Trias Sentosa Tbk
31	TSPC	Tempo Scan Pasific Tbk
32	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
33	UNIT	Nusantara Inti Corpora Tbk
34	UNVR	Unilever Indonesia Tbk

b. Audit Tenure

Nama Perusahaan	2013	2014	2015	2016	2017
AKPI	2	3	4	5	6
BUDI	1	2	3	4	5
DLTA	5	6	7	8	9
DPNS	4	5	6	7	8
HMSP	5	6	7	8	9
ICBP	5	6	7	8	9
IGAR	1	1	2	3	1
INAI	5	6	7	8	9
INCI	3	4	1	2	1
INDF	3	4	5	6	7
INTP	3	4	5	6	7
JPFA	1	2	3	4	1
KAEF	3	4	5	6	7
KBLI	2	3	4	5	6
KBLM	1	2	3	1	1
KDSI	3	4	5	6	7
KLBF	3	4	5	6	7
LION	3	4	5	6	7
LMSH	3	4	5	6	7
MLBI	1	2	1	2	3
MYOR	5	6	7	8	9
RICY	1	2	3	4	5
ROTI	5	6	7	8	9
SCCO	1	1	2	3	1
SMGR	4	5	6	7	8
SMSM	1	2	3	4	5
TCID	5	6	7	8	9
TOTO	5	6	7	8	9
TRIS	1	2	1	2	1
TRST	4	5	6	7	8
TSPC	4	5	6	7	8
ULTJ	1	2	3	4	5
UNIT	3	1	2	3	4
UNVR	5	1	2	3	4

c. Komite Audit

Nama Perusahaan	2013	2014	2015	2016	2017
AKPI	3	3	3	3	3
BUDI	3	3	3	3	3
DLTA	3	3	3	3	3
DPNS	3	3	3	3	3
HMSP	3	3	4	3	3
ICBP	3	3	3	3	3
IGAR	3	3	3	3	3
INAI	3	3	3	3	3
INCI	3	3	3	3	3
INDF	3	3	3	3	3
INTP	3	3	3	3	3
JPFA	3	3	3	3	3
KAEF	3	3	3	4	4
KBLI	3	3	3	3	3
KBLM	3	3	3	3	3
KDSI	3	3	3	3	3
KLBF	3	3	3	3	3
LION	3	3	3	3	3
LMSH	3	3	3	3	3
MLBI	3	3	3	3	3
MYOR	3	3	3	3	3
RICY	3	3	3	3	3
ROTI	3	3	3	3	3
SCCO	3	3	3	3	3
SMGR	3	4	3	3	3
SMSM	3	3	3	3	3
TCID	4	4	4	3	4
TOTO	3	3	3	3	3
TRIS	3	3	3	3	3
TRST	3	3	3	3	3
TSPC	3	3	3	3	3
ULTJ	3	3	3	3	3
UNIT	3	3	3	3	3
UNVR	3	3	3	3	3

d. Ukuran Perusahaan

Nama Perusahaan	2013	2014	2015	2016	2017
AKPI	12,319	12,348	12,460	12,418	12,439
BUDI	12,377	12,394	12,514	12,467	12,468
DLTA	11,938	11,999	12,016	12,078	12,127
DPNS	11,409	11,430	11,439	11,471	11,489
HMSP	13,438	13,453	13,580	13,628	13,635
ICBP	13,328	13,398	13,424	13,461	13,500
IGAR	11,498	11,545	11,584	11,643	11,710
INAI	11,884	11,951	12,124	12,127	12,084
INCI	11,134	11,170	11,229	11,430	11,483
INDF	13,893	13,935	13,963	13,915	13,944
INTP	13,425	13,461	13,442	13,479	13,460
JPFA	13,174	13,198	13,235	13,284	13,324
KAEF	12,400	12,479	12,536	12,664	12,785
KBLI	12,126	12,127	12,191	12,272	12,479
KBLM	11,816	11,811	11,816	11,806	12,092
KDSI	11,930	11,979	12,071	12,058	12,123
KLBF	13,054	13,095	13,137	13,183	13,221
LION	11,698	11,782	11,806	11,836	11,834
LMSH	11,151	11,149	11,126	11,212	11,207
MLBI	12,251	12,349	12,322	12,357	12,400
MYOR	12,987	13,013	13,055	13,111	13,174
RICY	12,045	12,069	12,079	12,110	12,138
ROTI	12,081	12,331	12,432	12,465	12,659
SCCO	12,246	12,219	12,249	12,389	12,604
SMGR	10,488	13,536	13,582	13,646	13,690
SMSM	12,234	12,243	12,346	12,353	12,388
TCID	12,166	12,270	12,319	12,339	12,373
TOTO	12,242	12,314	12,387	12,412	12,451
TRIS	11,652	11,718	11,762	11,806	11,736
TRST	12,191	12,513	12,526	12,517	12,523
TSPC	12,733	12,749	12,798	12,819	12,871
ULTJ	12,449	12,465	12,549	12,627	12,715
UNIT	11,662	11,644	11,663	11,636	11,630
UNVR	13,125	13,155	13,197	13,224	13,277

LAMPIRAN 2. DATA VARIABEL

a. Variabel Y (Kualitas Laporan Keuangan)

Nama Perusahaan	TAC	NDA	DA
AKPI	0,0343	(0,0324)	0,0667
ICBP	0,0136	(0,0407)	0,0543
IGAR	0,0111	(0,0298)	0,0408
INCI	0,0004	(0,0335)	0,0340
JPFA	0,0424	(0,0237)	0,0661
KBLI	0,0866	0,0306	0,0560
KLBF	0,1108	0,0540	0,0568
MYOR	0,0032	(0,0560)	0,0592
RICY	0,1111	0,0568	0,0543
SCCO	0,0566	0,0090	0,0476
TRIS	0,0689	0,0209	0,0481
TSPC	0,0410	(0,0109)	0,0519
ULTJ	0,0533	(0,0071)	0,0605
DPNS	0,0315	0,0003	0,0312
IGAR	0,0934	0,0528	0,0406
KDSI	0,0807	0,0202	0,0605
MYOR	0,1310	0,0717	0,0594
TCID	0,0357	(0,0342)	0,0699
TRIS	0,0812	0,0333	0,0480
TSPC	0,0135	(0,0405)	0,0540
ULTJ	0,0551	(0,0022)	0,0573
AKPI	0,0352	(0,0401)	0,0753
BUDI	0,1358	0,0638	0,0720
KAEF	0,0297	(0,0210)	0,0507
KBLI	0,0516	(0,0079)	0,0596
KDSI	0,0560	(0,0017)	0,0577
TOTO	0,0216	(0,0380)	0,0597
UNIT	0,0570	(0,0121)	0,0692
IGAR	0,0146	(0,0295)	0,0441
INCI	0,1078	0,0461	0,0617
KAEF	0,0214	(0,0382)	0,0596
KLBF	0,0139	(0,0425)	0,0564

Nama Perusahaan	TAC	NDA	DA
MYOR	0,0643	0,0054	0,0589
TRIS	0,0208	(0,0257)	0,0465
INCI	0,0150	(0,0420)	0,0570
JPFA	0,0175	(0,0441)	0,0616
KAEF	0,0706	0,0100	0,0606
KBLM	0,0777	(0,0126)	0,0902
KDSI	0,1140	0,0562	0,0578
KLBF	0,0292	(0,0274)	0,0567
MYOR	0,0275	(0,0286)	0,0561
SCCO	0,1388	0,0624	0,0763
SMSM	0,0485	(0,0066)	0,0551
TSPC	0,1266	0,0725	0,0541

b. Variabel X

Nama Perusahaan	X1	X2	X3
AKPI	2	3	12,32
ICBP	5	3	13,33
IGAR	1	3	11,5
INCI	3	3	11,13
JPFA	1	3	13,17
KBLI	2	3	12,13
KLBF	3	3	13,05
MYOR	5	3	12,99
RICY	1	3	12,05
SCCO	1	3	12,25
TRIS	1	3	11,65
TSPC	4	3	12,73
ULTJ	1	3	12,45
DPNS	5	3	11,43
IGAR	1	3	11,54
KDSI	4	3	11,98
MYOR	6	3	13,01
TCID	6	4	12,27
TRIS	2	3	11,72
TSPC	5	3	12,75
ULTJ	2	3	12,47

Nama Perusahaan	X1	X2	X3
AKPI	4	3	12,46
BUDI	3	3	12,51
KAEF	5	3	12,54
KBLI	4	3	12,19
KDSI	5	3	12,07
TOTO	7	3	12,39
UNIT	2	3	11,66
IGAR	3	3	11,64
INCI	2	3	11,43
KAEF	6	4	12,66
KLBF	6	3	13,18
MYOR	8	3	13,11
TRIS	2	3	11,81
INCI	1	3	11,48
JPFA	1	3	13,32
KAEF	7	4	12,79
KBLM	1	3	12,09
KDSI	7	3	12,12
KLBF	7	3	13,22
MYOR	9	3	13,17
SCCO	1	3	12,6
SMSM	5	3	12,39
TSPC	8	3	12,87

LAMPIRAN 3. HASIL OUTPUT SPSS

a. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean		Std. Deviation
						Std. Error	
	Statistic	Statistic	Statistic	Statistic	Statistic	Error	Statistic
Audit Tenure	35	8,00	1,00	9,00	4,0571	,42395	2,50814
Komite Audit	35	1,00	3,00	4,00	3,0857	,04801	,28403
Ukuran Perusahaan	35	1,85	11,48	13,33	12,4569	,09788	,57904
Kualitas Laporan Keuangan	35	,03	,04	,07	,0554	,00109	,00644
Valid N (listwise)	35						

b. Hasil Uji Durbin Watson

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,641 ^a	,411	,354	,00517	2,367

a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Audit Tenure

b. Dependent Variable: Kualitas Laporan Keuangan

c. Hasil Uji Regresi Linier Berganda, dan Uji Multikoloniartitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,040	,025		-1,640	,111		
Audit Tenure	6,603E-6	,000	,003	,015	,988	,670	1,493
Komite Audit	,008	,003	,354	2,450	,020	,911	1,098
Ukuran Perusahaan	,006	,002	,511	3,160	,004	,725	1,380

a. Dependent Variable: Kualitas Laporan Keuangan

Coefficient Correlations^a

Model		Ukuran Perusahaan	Komite Audit	Audit Tenure
		Perusahaan		
1	Correlations			
	Ukuran Perusahaan	1,000	,102	-,522
	Komite Audit	,102	1,000	-,292
	Audit Tenure	-,522	-,292	1,000
	Covariances			
	Ukuran Perusahaan	3,241E-6	5,983E-7	-4,062E-7
	Komite Audit	5,983E-7	1,072E-5	-4,136E-7
	Audit Tenure	-4,062E-7	-4,136E-7	1,869E-7

a. Dependent Variable: Kualitas Laporan Keuangan

Collinearity Diagnostics^a

Model	Dimensio n	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Audit Tenure	Komite Audit	Ukuran Perusahaan
1	1	3,790	1,000	,00	,01	,00	,00
	2	,203	4,318	,00	,69	,00	,00
	3	,006	25,946	,02	,00	,88	,06
	4	,001	72,963	,98	,29	,12	,94

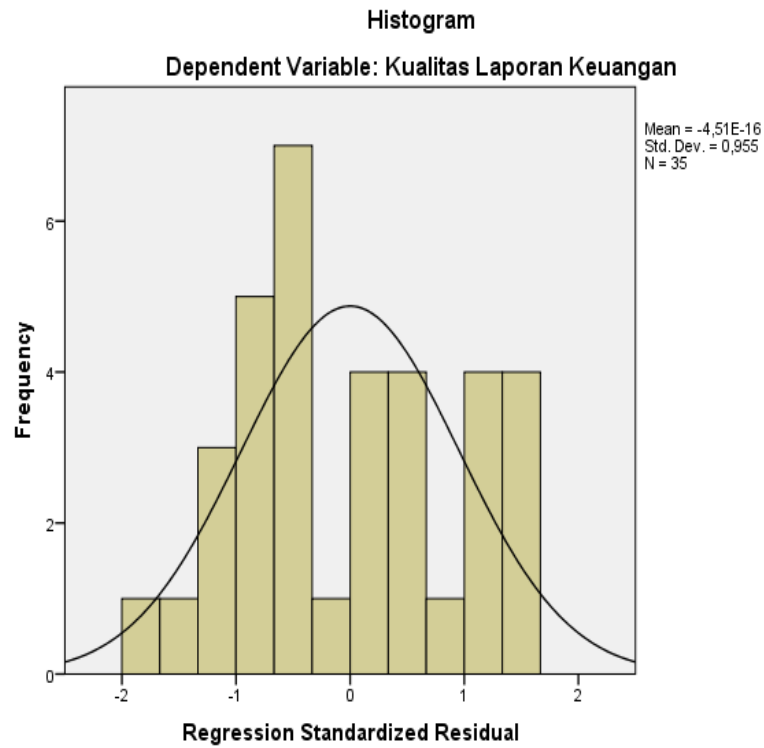
a. Dependent Variable: Kualitas Laporan Keuangan

Residuals Statistics^a

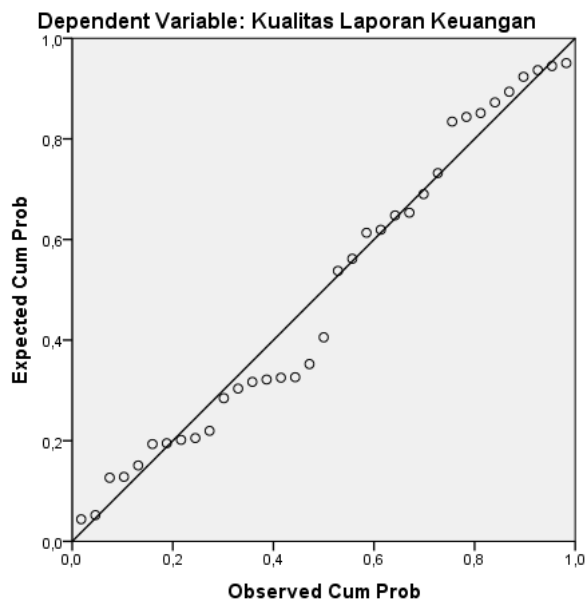
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0491	,0646	,0554	,00413	35
Std. Predicted Value	-1,517	2,239	,000	1,000	35
Standard Error of Predicted Value	,001	,003	,002	,001	35
Adjusted Predicted Value	,0480	,0666	,0553	,00427	35
Residual	-,00883	,00854	,00000	,00494	35
Std. Residual	-1,707	1,651	,000	,955	35
Stud. Residual	-1,809	1,968	,003	1,030	35
Deleted Residual	-,00991	,01256	,00004	,00579	35
Stud. Deleted Residual	-1,881	2,070	,007	1,050	35
Mahal. Distance	,333	10,663	2,914	2,856	35
Cook's Distance	,000	,504	,046	,090	35
Centered Leverage Value	,010	,314	,086	,084	35

a. Dependent Variable: Kualitas Laporan Keuangan

d. Uji Normalitas



Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

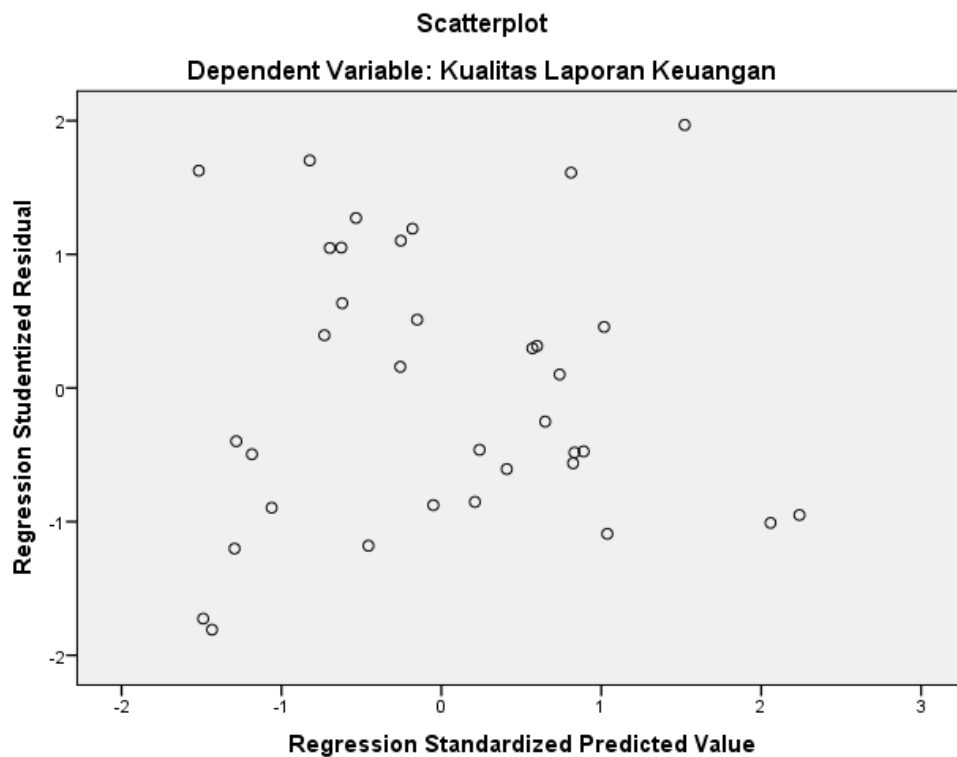
		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,00494103
Most Extreme Differences	Absolute	,140
	Positive	,140
	Negative	-,103
Test Statistic		,140
Asymp. Sig. (2-tailed)		,081 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

e. Uji Heteroskedastisitas



f. Uji Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,641 ^a	,411	,354	,00517	2,367

a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Audit Tenure

b. Dependent Variable: Kualitas Laporan Keuangan

g. Uji Statistik t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,040	,025		-1,640	,111		
Audit Tenure	6,603E-6	,000	,003	,015	,988	,670	1,493
Komite Audit	,008	,003	,354	2,450	,020	,911	1,098
Ukuran Perusahaan	,006	,002	,511	3,160	,004	,725	1,380

a. Dependent Variable: Kualitas Laporan Keuangan

LAMPIRAN 4.

CATATAN KEGIATAN KONSULTAS

Judul Skripsi : Pengaruh Audit Tenure, Komite Audit, dan Ukuran Perusahaan Terhadap Kualitas Laporan Keuangan pada Perusahaan yang Terdaftar di BEI

Dosen Pembimbing : Dra. Sri Ari Wahyuningsih, MM

Tanggal	Uraian Kegiatan	Tanda Tangan Dosen Pembimbing
	Pengajuan Judul	
	BAB I – BAB III	
	Penggantian Judul Baru	
	Pengajuan BAB I – BAB III	
	Revisi BAB II dan Pengajuan BAB I – BAB III	
	Revisi BAB III dan Pengajuan BAB I – BAB III	
	Pengajuan BAB I – BAB V	

	Revisi BAB IV – BAB V	
	Acc BAB I – BAB V	

Jakarta, 10 Agustus 2018

Mengetahui,

Ketua Jurusan

Dosen Pembimbing,

(Ahmad Basid Hasibuan, SE., M.Si)

(Dra. Sri Ari Wahyuningsih, MM)

