

LAMPIRAN

Lampiran 1 : Data Hasil Penelitian

Kualitas Audit

Kode	Nama Perusahaan	Kualitas Audit			
		2016	2017	2018	2019
AGII	Aneka Gas Industri Tbk.	1	1	1	1
ALKA	Alakasa Industrindo Tbk	1	1	1	1
ALMI	Alumindo Light Metal Industry Tbk	1	1	1	1
AMFG	Asahimas Flat Glass Tbk	1	1	1	1
APLI	Asiaplast Industries Tbk	1	1	1	1
ARNA	Arwana Citramulia Tbk	1	1	1	1
BAJA	Saranacentral Bajatama Tbk	1	1	1	1
BRNA	Berlina Tbk	1	1	1	1
BUDI	Budi Starch & Sweetener Tbk.	1	1	1	1
CPIN	Charoen Pokphand Indonesia Tbk	1	1	1	1
EKAD	Ekadharma International Tbk	1	1	1	1
FASW	Fajar Surya Wisesa Tbk	1	1	1	1
GDST	Gunawan Dianjaya Steel Tbk	1	1	1	1
IGAR	Champion Pacific Indonesia Tbk	1	1	1	1
IKAI	Intikeramik Alamasri Industri Tbk	0	0	0	0
IMPC	Impack Pratama Industri Tbk PT	1	1	1	1
INAI	Indal Aluminium Industry Tbk	1	1	1	1
INCI	Intanwijaya Internasional Tbk	1	1	1	1
INTP	Indocement Tunggal Prakarsa Tbk	1	1	1	1
ISSP	Steel Pipe Industry of Indonesia Tbk	1	1	1	1
KDSI	Kedawung Setia Industrial Tbk	1	1	1	1
KIAS	Keramika Indonesia Assosiasi Tbk	1	1	1	1
LION	Lion Metal Works Tbk	1	1	1	1
LMSH	Lionmesh Prima Tbk	1	1	1	1
MAIN	Malindo Feedmill Tbk	1	1	1	1
PICO	Pelangi Indah Canindo Tbk	1	1	1	1
SIPD	Sreeya Sewu Indonesia Tbk	1	1	1	1
SMBR	Semen Baturaja (Persero) Tbk	1	1	1	1
SPMA	Suparma Tbk	1	1	1	1
SRSN	Indo Acidatama Tbk	1	1	1	1
TOTO	Surya Toto Indonesia Tbk	1	1	1	1
WSBP	Waskita Beton Precast Tbk.	1	1	1	1
WTON	Wijaya Karya Beton Tbk.	1	1	1	1

AUDIT CAPACITY STRESS

Kode	Nama Perusahaan	Audit Capacity Stress			
		2016	2017	2018	2019
AGII	Aneka Gas Industri Tbk.	5	5	3	3
ALKA	Alakasa Industrindo Tbk	1	1	1	2
ALMI	Alumindo Light Metal Industry Tbk	2	2	3	3
AMFG	Asahimas Flat Glass Tbk	2	2	2	2
APLI	Asiaplast Industries Tbk	5	6	6	6
ARNA	Arwana Citramulia Tbk	5	6	6	6
BAJA	Saranacentral Bajatama Tbk	1	2	2	2
BRNA	Berlina Tbk	3	1	1	1
BUDI	Budi Starch & Sweetener Tbk.	1	2	2	2
CPIN	Charoen Pokphand Indonesia Tbk	5	6	6	6
EKAD	Ekadharma International Tbk	3	3	2	1
FASW	Fajar Surya Wisesa Tbk	1	2	1	1
GDST	Gunawan Dianjaya Steel Tbk	5	5	2	2
IGAR	Champion Pacific Indonesia Tbk	1	6	6	6
IKAI	Intikeramik Alamasri Industri Tbk	3	5	2	2
IMPC	Impack Pratama Industri Tbk PT	3	2	4	4
INAI	Indal Aluminium Industry Tbk	2	2	3	3
INCI	Intanwijaya Internasional Tbk	3	3	1	1
INTP	Indocement Tunggal Prakarsa Tbk	5	6	6	6
ISSP	Steel Pipe Industry of Indonesia Tbk	5	3	2	2
KDSI	Kedawung Setia Industrial Tbk	3	3	3	3
KIAS	Keramika Indonesia Assosiasi Tbk	1	2	2	2
LION	Lion Metal Works Tbk	1	3	3	3
LMSH	Lionmesh Prima Tbk	1	3	3	3
MAIN	Malindo Feedmill Tbk	1	1	1	1
PICO	Pelangi Indah Canindo Tbk	3	2	2	1
SIPD	Sreeya Sewu Indonesia Tbk	1	1	2	2
SMBR	Semen Baturaja (Persero) Tbk	3	2	2	1
SPMA	Suparma Tbk	5	5	2	2
SRSN	Indo Acidatama Tbk	3	2	4	4
TOTO	Surya Toto Indonesia Tbk	5	6	6	6
WSBP	Waskita Beton Precast Tbk.	3	2	4	4
WTON	Wijaya Karya Beton Tbk.	5	5	4	4

INDEPENDENSI AUDITOR

Kode	Nama Perusahaan	Independensi Auditor			
		2016	2017	2018	2019
AGII	Aneka Gas Industri Tbk.	0	0	1	0
ALKA	Alakasa Industrindo Tbk	0	0	1	1
ALMI	Alumindo Light Metal Industry Tbk	0	0	0	0
AMFG	Asahimas Flat Glass Tbk	0	0	0	0
APLI	Asiaplast Industries Tbk	0	0	0	0
ARNA	Arwana Citramulia Tbk	0	0	0	0
BAJA	Saranacentral Bajatama Tbk	0	1	0	0
BRNA	Berlina Tbk	0	0	0	0
BUDI	Budi Starch & Sweetener Tbk.	0	0	0	0
CPIN	Charoen Pokphand Indonesia Tbk	0	0	0	0
EKAD	Ekadharna International Tbk	0	1	0	1
FASW	Fajar Surya Wisesa Tbk	0	0	0	0
GDST	Gunawan Dianjaya Steel Tbk	0	0	0	0
IGAR	Champion Pacific Indonesia Tbk	0	1	0	0
IKAI	Intikeramik Alamasri Industri Tbk	0	1	1	0
IMPC	Impack Pratama Industri Tbk PT	0	0	0	0
INAI	Indal Aluminium Industry Tbk	0	0	0	0
INCI	Intanwijaya Internasional Tbk	0	1	1	0
INTP	Indocement Tunggal Prakarsa Tbk	0	0	0	0
ISSP	Steel Pipe Industry of Indonesia Tbk	0	1	0	0
KDSI	Kedawung Setia Industrial Tbk	0	0	0	0
KIAS	Keramika Indonesia Assosiasi Tbk	0	0	0	0
LION	Lion Metal Works Tbk	0	0	0	0
LMSH	Lionmesh Prima Tbk	0	0	0	0
MAIN	Malindo Feedmill Tbk	0	1	0	0
PICO	Pelangi Indah Canindo Tbk	0	0	0	0
SIPD	Sreeya Sewu Indonesia Tbk	0	0	0	0
SMBR	Semen Baturaja (Persero) Tbk	0	0	0	1
SPMA	Suparma Tbk	0	0	0	0
SRSN	Indo Acidatama Tbk	0	0	0	0
TOTO	Surya Toto Indonesia Tbk	0	0	0	0
WSBP	Waskita Beton Precast Tbk.	0	1	1	0
WTON	Wijaya Karya Beton Tbk.	0	0	1	0

SPESIALISASI AUDITOR

Kode	Nama Perusahaan	Spesialisasi Auditor			
		2016	2017	2018	2019
AGII	Aneka Gas Industri Tbk.	0,14	0,12	0,07	0,06
ALKA	Alakasa Industrindo Tbk	0,001	0,002	0,005	0,05
ALMI	Alumindo Light Metal Industry Tbk	0,02	0,03	0,07	0,06
AMFG	Asahimas Flat Glass Tbk	0,05	0,06	0,07	0,06
APLI	Asiaplast Industries Tbk	0,45	0,42	0,40	0,41
ARNA	Arwana Citramulia Tbk	0,45	0,42	0,40	0,41
BAJA	Saranacentral Bajatama Tbk	0,07	0,03	0,03	0,02
BRNA	Berlina Tbk	0,01	0,01	0,02	0,01
BUDI	Budi Starch & Sweetener Tbk.	0,02	0,03	0,03	0,02
CPIN	Charoen Pokphand Indonesia Tbk	0,45	0,42	0,40	0,41
EKAD	Ekadharm International Tbk	0,01	0,05	0,05	0,01
FASW	Fajar Surya Wisesa Tbk	0,07	0,17	0,07	0,07
GDST	Gunawan Dianjaya Steel Tbk	0,14	0,12	0,02	0,03
IGAR	Champion Pacific Indonesia Tbk	0,003	0,42	0,40	0,41
IKAI	Intikeramik Alamasri Industri Tbk	0,04	0,12	0,02	0,02
IMPC	Impack Pratama Industri Tbk PT	0,12	0,02	0,18	0,19
INAI	Indal Aluminium Industry Tbk	0,02	0,03	0,07	0,06
INCI	Intanwijaya Internasional Tbk	0,01	0,05	0,00	0,00
INTP	Indocement Tunggal Prakarsa Tbk	0,45	0,42	0,40	0,41
ISSP	Steel Pipe Industry of Indonesia Tbk	0,14	0,05	0,05	0,05
KDSI	Kedawung Setia Industrial Tbk	0,01	0,02	0,02	0,01
KIAS	Keramika Indonesia Assosiasi Tbk	0,05	0,06	0,07	0,06
LION	Lion Metal Works Tbk	0,01	0,02	0,02	0,01
LMSH	Lionmesh Prima Tbk	0,01	0,02	0,02	0,01
MAIN	Malindo Feedmill Tbk	0,00	0,00	0,00	0,00
PICO	Pelangi Indah Canindo Tbk	0,04	0,04	0,04	0,01
SIPD	Sreeya Sewu Indonesia Tbk	0,02	0,02	0,02	0,02
SMBR	Semen Baturaja (Persero) Tbk	0,04	0,04	0,04	0,04
SPMA	Suparma Tbk	0,14	0,12	0,02	0,03
SRSN	Indo Acidatama Tbk	0,12	0,02	0,18	0,19
TOTO	Surya Toto Indonesia Tbk	0,45	0,42	0,40	0,41
WSBP	Waskita Beton Precast Tbk.	0,12	0,17	0,18	0,19
WTON	Wijaya Karya Beton Tbk.	0,14	0,12	0,18	0,19

KUALITAS KOMITE AUDIT

Kode	Nama Perusahaan	Kualitas Komite Audit			
		2016	2017	2018	2019
AGII	Aneka Gas Industri Tbk.	3	3	3	3
ALKA	Alakasa Industrindo Tbk	3	3	3	3
ALMI	Alumindo Light Metal Industry Tbk	3	3	3	3
AMFG	Asahimas Flat Glass Tbk	3	3	3	3
APLI	Asiaplast Industries Tbk	3	3	3	3
ARNA	Arwana Citramulia Tbk	3	3	3	3
BAJA	Saranacentral Bajatama Tbk	3	3	3	3
BRNA	Berlina Tbk	3	2	3	3
BUDI	Budi Starch & Sweetener Tbk.	3	3	3	3
CPIN	Charoen Pokphand Indonesia Tbk	3	3	3	3
EKAD	Ekadharm International Tbk	3	3	3	3
FASW	Fajar Surya Wisesa Tbk	3	3	3	3
GDST	Gunawan Dianjaya Steel Tbk	3	3	3	3
IGAR	Champion Pacific Indonesia Tbk	3	3	3	3
IKAI	Intikeramik Alamasri Industri Tbk	2	1	2	3
IMPC	Impack Pratama Industri Tbk PT	3	3	3	3
INAI	Indal Aluminium Industry Tbk	3	3	3	3
INCI	Intanwijaya Internasional Tbk	3	3	3	3
INTP	Indocement Tunggal Prakarsa Tbk	3	3	3	3
ISSP	Steel Pipe Industry of Indonesia Tbk	3	3	3	3
KDSI	Kedawung Setia Industrial Tbk	3	3	3	3
KIAS	Keramika Indonesia Assosiasi Tbk	3	3	3	3
LION	Lion Metal Works Tbk	3	3	3	3
LMSH	Lionmesh Prima Tbk	3	3	3	3
MAIN	Malindo Feedmill Tbk	3	3	3	3
PICO	Pelangi Indah Canindo Tbk	1	1	1	1
SIPD	Sreeya Sewu Indonesia Tbk	3	3	3	3
SMBR	Semen Baturaja (Persero) Tbk	3	3	3	3
SPMA	Suparma Tbk	3	3	3	3
SRSN	Indo Acidatama Tbk	3	3	3	3
TOTO	Surya Toto Indonesia Tbk	3	3	3	3
WSBP	Waskita Beton Precast Tbk.	3	3	3	3
WTON	Wijaya Karya Beton Tbk.	3	3	3	3

Lampiran 2 : Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Komite Audit	132	1	3	2,90	,407
Audit Capacity Stress	132	1	6	3,02	1,683
Independensi Auditor	132	0	1	,13	,336
Spesialisasi Auditor	132	0	1	,27	,447
Kualitas Audit	132	0	1	,97	,172
Valid N (listwise)	132				

Lampiran 3 : Uji Multikolinearitas

Correlation Matrix

		Constant	ACS_X1	IND_X2	SPEC_X3	KMTE_Z
Step 1	Constant	1,000	-,603	-,056	,367	-,543
	ACS_X1	-,603	1,000	,022	-,768	-,211
	IND_X2	-,056	,022	1,000	-,108	-,281
	SPEC_X3	,367	-,768	-,108	1,000	,210
	KMTE_Z	-,543	-,211	-,281	,210	1,000

Lampiran 4 : Uji Keseluruhan Model

-2LogLikelihood Awal

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	52,564	1,879
	2	38,220	2,768
	3	35,983	3,286
	4	35,850	3,451
	5	35,850	3,466
	6	35,850	3,466

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 35,850

c. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

-2LogLikelihood Akhir

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	ACS_X1	IND_X2	SPEC_X3	KMTE_Z
Step 1	48,496	,109	-,025	-,352	,029	,649
2	30,429	-,211	-,071	-,862	,124	1,158
3	25,650	-,339	-,150	-1,475	,387	1,554
4	24,646	-,367	-,232	-1,949	,786	1,819
5	24,542	-,386	-,271	-2,153	1,054	1,931
6	24,540	-,394	-,276	-2,185	1,110	1,949
7	24,540	-,394	-,276	-2,186	1,111	1,949
8	24,540	-,394	-,276	-2,186	1,111	1,949

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 35,850

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Lampiran 5 : Uji Kelayakan Model

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3,911	5	,562

Lampiran 6 : Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	24,540 ^a	,082	,345

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Lampiran 7 : Uji Analisis 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								
ACS_X1	-,276	,645	,183	1	,669	,759	,215	2,684
IND_X2	-2,186	1,220	3,212	1	,073	,112	,010	1,227
SPEC_X3	1,111	2,464	,203	1	,652	3,038	,024	380,362
KMTE_Z	1,949	,672	8,427	1	,004	7,025	1,884	26,196
Constant	-,394	1,951	,041	1	,840	,674		

a. Variable(s) entered on step 1: ACS_X1, IND_X2, SPEC_X3, KMTE_Z.

Lampiran 8 : Uji Moderated Regression Analys (MRA)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,435	,196		7,317	,000
	Audit Capacity Stress	-,375	,069	-,3663	-5,443	,000
	Kualitas Komite Audit	-,154	,067	-,365	-2,311	,022
	Moderasi1	,126	,023	3,793	5,431	,000

a. Dependent Variable: Kualitas Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,842	,091		9,211	,000
	Independensi Auditor	-1,632	,197	-,3188	-8,272	,000
	Kualitas Komite Audit	,048	,031	,114	1,550	,124
	Moderasi2	,544	,068	3,057	7,952	,000

a. Dependent Variable: Kualitas Audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,699	,102		6,887	,000
	Spesialisasi Auditor	-1,199	,243	-,3116	-4,945	,000
	Kualitas Komite Audit	,093	,035	,221	2,682	,008
	Moderasi3	,407	,082	3,137	4,953	,000

a. Dependent Variable: Kualitas Audit