

## LAMPIRAN

### Lampiran 1 Daftar Sampel Penelitian

No.	Kode Perusahaan	Tahun	Kualitas Audit (X1)	Fee Audit (X2)	Manajemen Laba (X3)	ROA (Y)
1	BBCA	2017	1	22.547815	-0.03086098	3.108162
2	BBCA	2018	1	22.579564	-0.03334307	3.13434
3	BBCA	2019	1	22.654787	-0.06990087	3.108847
4	BBCA	2020	1	22.748779	-0.03121727	2.523968
5	BBCA	2021	1	22.773536	-0.12046858	2.559555
6	BBRI	2017	1	22.71114	-0.03596042	2.576178
7	BBRI	2018	1	22.8274	-0.05156262	2.499694
8	BBRI	2019	1	23.09351	-0.0275465	2.429053
9	BBRI	2020	1	23.46564	-0.02686551	1.158984
10	BBRI	2021	1	23.304641	-0.01928768	1.832776
11	BMRI	2017	1	23.025851	0.088634496	1.906555
12	BMRI	2018	1	23.207339	0.136218818	2.150293
13	BMRI	2019	1	23.257526	0.117449241	2.158594
14	BMRI	2020	1	23.305966	-0.06080187	1.193213
15	BMRI	2021	1	23.411113	-0.00026452	1.770451
16	BBNI	2017	1	22.697347	0.066453255	1.941352
17	BBNI	2018	1	22.863332	0.197366862	1.866471
18	BBNI	2019	1	23.280493	0.128587948	1.834022
19	BBNI	2020	1	23.260923	-0.0575717	0.372636
20	BBNI	2021	1	23.399137	-0.08734112	1.13771
21	BRIS	2017	1	20.841049	-0.0575864	0.320482
22	BRIS	2018	1	20.936359	-0.08215004	0.281495
23	BRIS	2019	1	20.98563	0.014128225	0.171637
24	BRIS	2020	1	21.167952	-0.48155527	0.913113
25	BRIS	2021	1	22.352506	0.076590511	1.141474
26	BNLI	2017	1	22.498218	0.117658853	0.504578
27	BNLI	2018	1	22.598754	-0.01843276	0.589466
28	BNLI	2019	1	22.683361	-0.00431867	0.929333
29	BNLI	2020	1	22.630584	-0.10505005	0.364943
30	BNLI	2021	1	22.738169	-0.22464162	0.525272
31	PNBN	2017	1	22.096981	0.088552495	0.940536
32	PNBN	2018	1	22.28141	0.133121425	1.53817
33	PNBN	2019	1	22.084242	0.029554888	1.655707
34	PNBN	2020	1	22.193442	-0.17874785	1.432681
35	PNBN	2021	1	22.181881	0.01577767	0.88866

No.	Kode Perusahaan	Tahun	Kualitas Audit (X1)	Fee Audit (X2)	Manajemen Laba (X3)	ROA (Y)
36	BNGA	2017	1	22.700134	-0.02590445	1.118166
37	BNGA	2018	1	22.729061	0.047728864	1.305348
38	BNGA	2019	1	22.738169	0.031893201	1.327275
39	BNGA	2020	1	22.96355	-0.14730672	0.715892
40	BNGA	2021	1	22.993018	-0.05749032	1.318782
41	BDMN	2017	1	22.192522	0.015804616	2.147515
42	BDMN	2018	1	22.206006	0.039040176	2.19909
43	BDMN	2019	1	22.206006	0.088265759	2.191177
44	BDMN	2020	1	22.397555	-0.09068145	0.542059
45	BDMN	2021	1	22.091905	-0.0768087	0.868333
46	BINA	2017	1	20.173266	0.168326627	0.587191
47	BINA	2018	1	20.282433	0.06307221	0.295653
48	BINA	2019	1	20.491334	0.351582908	0.135204
49	BINA	2020	1	20.722265	-0.24375398	0.229636
50	BINA	2021	1	20.88027	-0.24232275	0.264004
51	BTPN	2017	1	22.437964	0.032091416	1.964445
52	BTPN	2018	1	22.473335	-0.00364442	1.403121
53	BTPN	2019	1	22.71114	0.890868117	1.647523
54	BTPN	2020	1	22.863332	-0.11296685	1.095005
55	BTPN	2021	1	22.845647	-0.04667158	1.617471
56	BBTN	2017	1	21.551818	0.142340852	1.158328
57	BBTN	2018	1	21.584889	0.135044008	0.916316
58	BBTN	2019	1	21.697825	0.092554969	0.067119
59	BBTN	2020	1	21.901613	-0.07319194	0.44361
60	BBTN	2021	1	22.121983	0.018051491	0.638997
61	BNII	2017	1	21.940474	0.026382528	1.074059
62	BNII	2018	1	21.989368	0.028056437	1.274268
63	BNII	2019	1	21.989368	0.039689229	1.13801
64	BNII	2020	1	22.320692	-0.09900313	0.741461
65	BNII	2021	1	22.33789	0.026988329	0.99536
66	NISP	2017	1	21.997231	0.019936593	1.41495
67	NISP	2018	1	22.352506	-0.03325631	1.519772
68	NISP	2019	1	22.15835	0.000311626	1.626524
69	NISP	2020	1	22.134253	-0.00516263	1.018759
70	NISP	2021	1	22.12223	-0.10077456	1.17522
71	BJBR	2017	1	21.577681	-0.10736632	1.053577
72	BJBR	2018	0	21.37507	0.014866067	1.291603
73	BJBR	2019	0	21.716518	-0.00724331	1.266421
74	BJBR	2020	0	21.511723	-0.0480379	1.19914

No.	Kode Perusahaan	Tahun	Kualitas Audit (X1)	Fee Audit (X2)	Manajemen Laba (X3)	ROA (Y)
75	BJBR	2021	0	21.598735	-0.13023811	1.274756
76	BJTM	2017	0	20.161147	0.094435793	2.250388
77	BJTM	2018	0	20.66139	0.037495378	2.01041
78	BJTM	2019	0	20.682444	0.030782999	1.794303
79	BJTM	2020	0	21.118681	0.083946877	1.780641
80	BJTM	2021	0	20.98563	-0.0501823	1.512132
81	BMAS	2017	1	20.292483	-0.10294664	1.147795
82	BMAS	2018	1	20.401682	-0.11190046	1.060855
83	BMAS	2019	0	20.125429	-0.07032072	0.789302
84	BMAS	2020	0	20.174219	-0.13628022	0.662542
85	BMAS	2021	0	20.020068	-0.27906579	0.563159
86	BBMD	2017	0	19.755682	-0.17166439	2.235947
87	BBMD	2018	0	19.755682	-0.11138737	2.198469
88	BBMD	2019	0	19.755682	-0.16232214	1.919144
89	BBMD	2020	0	19.806975	-0.03664615	2.30182
90	BBMD	2021	0	19.855765	-0.21279711	3.250798
91	MAYA	2017	1	21.582775	-0.10082959	0.903605
92	MAYA	2018	0	20.98563	-0.03835079	0.502935
93	MAYA	2019	0	21.716518	0.000524602	0.565379
94	MAYA	2020	0	21.253894	-0.00159508	0.069353
95	MAYA	2021	0	21.406363	-0.14438236	0.037049
96	BGTG	2017	1	20.125429	-0.10014727	1.116123
97	BGTG	2018	1	20.21244	0.008426619	0.124524
98	BGTG	2019	0	19.843789	-0.10316327	0.246188
99	BGTG	2020	0	19.843789	-0.15931664	0.059604
100	BGTG	2021	0	19.843789	-0.41544073	0.126703
101	BVIC	2017	1	21.128731	-0.03528203	0.472118
102	BVIC	2018	1	21.28858	0.070520332	0.262101
103	BVIC	2019	1	21.128731	0.051049303	-0.04519
104	BVIC	2020	1	21.253894	0.046870441	-0.96179
105	BVIC	2021	1	21.161521	0.100027905	-0.47726

## Lampiran 2 Hasil Analisis Data

### Statistika Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit (X1)	105	.00	1.00	.7714	.42193
Fee Audit (X2)	105	19.76	23.47	21.7723	1.06912
Manajemen Laba (X3)	105	-.48	.89	-.0190	.14759
Kualitas Laporan Keuangan (Y)	105	-.96	3.25	1.2019	.83234
Valid N (listwise)	105				

### Uji Normalitas Sebelum *Outlier*

#### One-Sampel Kolmogorov-Smirnov Test

		Unstandardized Residual
N		145
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.85737944
Most Extreme Differences	Absolute	.269
	Positive	.199
	Negative	-.269
Test Statistic		.269
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

### Uji Normalitas Setelah *Outlier*

#### One-Sampel Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.76800469
Most Extreme Differences	Absolute	.082
	Positive	.082
	Negative	-.043
Test Statistic		.082
Asymp. Sig. (2-tailed)		.080 <sup>c</sup>

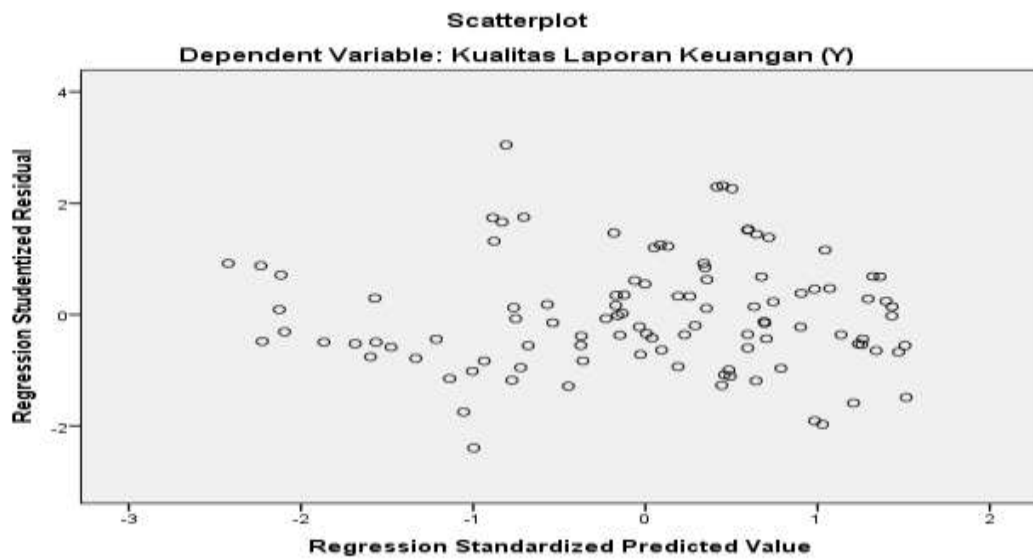
### Uji Multikolinearitas

#### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kualitas Audit (X1)	.621	1.611
	Fee Audit (X2)	.617	1.621
	Manajemen Laba (X3)	.924	1.082

a. Dependent Variable: ABS\_RES

### Uji Heteroskedastisitas



### Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.386 <sup>a</sup>	.149	.123	.77933	.664

a. Predictors: (Constant), Manajemen Laba (X3), Kualitas Audit (X1), Fee Audit (X2)

b. Dependent Variable: Kualitas Laporan Keuangan (Y)

### Analisis Regresi Linear Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-.050	.738	
	LAG_X1	-.211	.211	-.104
	LAG_X2	.066	.098	.070
	LAG_X3	.534	.323	.163

a. Dependent Variable: LAG\_Y

### Uji F

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.101	3	.367	1.231	.302 <sup>b</sup>
	Residual	29.800	100	.298		
	Total	30.901	103			

a. Dependent Variable: LAG\_Y

b. Predictors: (Constant), LAG\_X3, LAG\_X2, LAG\_X1

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**Coefficients<sup>a</sup>**

Model		t	Sig.	Standar	Kesimpulan
1	(Constant)	-.068	.946		
	LAG_X1	-.998	.321	0,05	Ditolak
	LAG_X2	.672	.503	0,05	Ditolak
	LAG_X3	1.655	.101	0,05	Ditolak

a. Dependent Variable: LAG\_Y

Uji R<sup>2</sup>

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.189 <sup>a</sup>	.036	.007	.54589

a. Predictors: (Constant), LAG\_X3, LAG\_X2, LAG\_X1

b. Dependent Variable: LAG\_Y