

LAMPIRAN

Lampiran 1: Daftar Perusahaan Memenuhi Kriteria Sampel Penelitian

No	Tahun	Kode Perusahaan
1	2019	ADRO
2	2019	ANTM
3	2019	AKRA
4	2019	BRPT
5	2019	CPIN
6	2019	GGRM
7	2019	HMSP
8	2019	ICBP
9	2019	INCO
10	2019	INDF
11	2019	INDY
12	2019	INKP
13	2019	INTP
14	2019	ITMG
15	2019	JSMR
16	2019	KLBF
17	2019	MEDC
18	2019	PTBA
19	2019	PTPP
20	2019	SMGR
21	2019	SRIL
22	2019	TKIM
23	2019	TPIA
24	2019	UNTR
25	2019	UNVR
26	2019	WIKA
27	2019	WSKT
28	2020	ADRO
29	2020	ANTM
30	2020	AKRA

31	2020	BRPT
32	2020	CPIN
33	2020	GGRM
34	2020	HMSP
35	2020	ICBP
36	2020	INCO
37	2020	INDF
38	2020	INDY
39	2020	INKP
40	2020	INTP
41	2020	ITMG
42	2020	JSMR
43	2020	KLBF
44	2020	MEDC
45	2020	PTBA
46	2020	PTPP
47	2020	SMGR
48	2020	SRIL
49	2020	TKIM
50	2020	TPIA
51	2020	UNTR
52	2020	UNVR
53	2020	WIKA
54	2020	WSKT
55	2021	ADRO
56	2021	ANTM
57	2021	AKRA
58	2021	BRPT
59	2021	CPIN
60	2021	GGRM
61	2021	HMSP
62	2021	ICBP
63	2021	INCO

64	2021	INDF
65	2021	INDY
66	2021	INKP
67	2021	INTP
68	2021	ITMG
69	2021	JSMR
70	2021	KLBF
71	2021	MEDC
72	2021	PTBA
73	2021	PTPP
74	2021	SMGR
75	2021	SRIL
76	2021	TKIM
77	2021	TPIA
78	2021	UNTR
79	2021	UNVR
80	2021	WIKA
81	2021	WSKT

Lampiran 2: Tabulasi Data Penelitian

Tahun	Fee Audit	Kualitas Audit	CGI
2019	5000000000	1	1,3125
2019	1510000000	1	1
2019	1390000000	1	1,3125
2019	1280000000	1	1,3125
2019	4750000000	1	1,3125
2019	6900000000	1	1,3125
2019	18500000000	1	1,3125
2019	5900000000	1	1,3125
2019	7151303565	1	1,3125
2019	4600000000	1	1,3125
2019	1109900000	1	1,3125
2019	2200000000	0	1,3125
2019	4569030000	1	1,3125
2019	1514100000	1	1,3125
2019	3410077700	1	1,3125
2019	4200000000	1	1,3125
2019	3280000000	1	1,3125
2019	1725000000	1	1,3125
2019	660000000	0	1,3125
2019	6477350000	1	1,3125
2019	1200000000	0	1,3125
2019	1100000000	0	1,3125
2019	1975000000	1	1,4375
2019	25000000000	1	1,3125
2019	5900000000	1	1,3125
2019	924269000	0	1,3125
2019	3822500000	0	1,3125
2020	6000000000	1	1,3125
2020	2880000000	1	1
2020	1390000000	1	1,3125
2020	1100000000	1	1,3125
2020	4750000000	1	1,3125
2020	7100000000	1	1,3125
2020	17700000000	1	1,3125
2020	6600000000	1	1,3125
2020	4114870776	1	1,3125
2020	5400000000	1	1,3125

2020	1186800000	1	1,3125
2020	2200000000	0	1,3125
2020	5030000000	1	1,3125
2020	1514972000	1	1,3125
2020	3702314000	1	1,3125
2020	4100000000	1	1,3125
2020	3280000000	1	1,3125
2020	2960306250	1	1,3125
2020	950000000	0	1,3125
2020	7733350000	1	1,3125
2020	1300000000	0	1,3125
2020	2200000000	0	1,3125
2020	1895000000	1	1,4375
2020	25000000000	1	1,3125
2020	6600000000	1	1,3125
2020	1000000000	0	1,3125
2020	3475000000	0	1,3125
2021	7030000000	1	1,3125
2021	3435400000	1	1,0000
2021	1390000000	1	1,3125
2021	1400000000	1	1,3125
2021	4980000000	1	1,3125
2021	8900000000	1	1,3125
2021	18000000000	1	1,3125
2021	7770000000	1	1,3125
2021	4804594650	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	0	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	1	1,3125
2021	4500000000	0	1,3125
2021	7427644000	1	1,3125
2021	1300000000	0	1,3125
2021	2200000000	0	1,3125

2021	1665000000	1	1,4375
2021	15000000000	1	1,3125
2021	6600000000	1	1,3125
2021	1025000000	0	1,3125
2021	3685000000	0	1,3125

Lampiran 3: Hasil Uji Sebelum Outlier

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
FEE AUDIT	81	660.000.000	25.000.000.000	4.923.750.394, 33	4.834.226.265, 510
KUALITAS AUDIT	81	0	1	.78	.418
CGI	81	1.00	14375.00	12685.2222	2514.30871
Valid N (listwise)	81				

One-Sample Kolmogorov-Smirnov Test

		FEE AUDIT	KUALITAS AUDIT	CGI
N		81	81	81
Normal Parameters ^{a,b}	Mean	4.923.750.394, 33	.78	12685.2222
	Std. Deviation	4.834.226.265, 510	.418	2514.30871
Most Extreme Differences	Absolute	.220	.480	.532
	Positive	.220	.298	.394
	Negative	-.192	-.480	-.532
Test Statistic		.220	.480	.532
Asymp. Sig. (2-tailed)		.000 ^c	.000 ^c	.000 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Lampiran 4: Hasil Uji Setelah Outlier

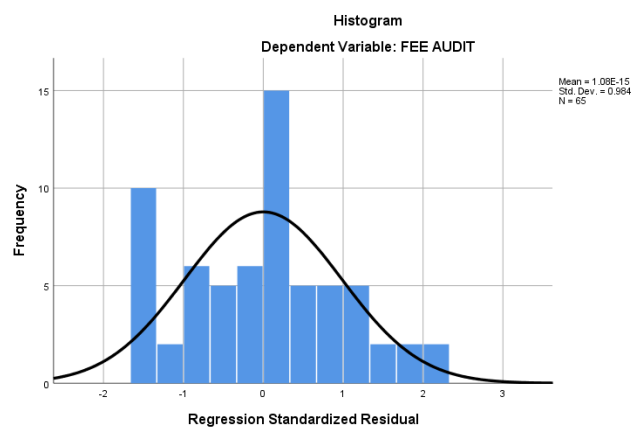
Descriptive Statistics

	Mean	Std. Deviation	N
FEE AUDIT	3.904.339.667,32	2.133.255.523,384	65
KUALITAS AUDIT	.78	.414	65
CGI	1.3052	.03845	65

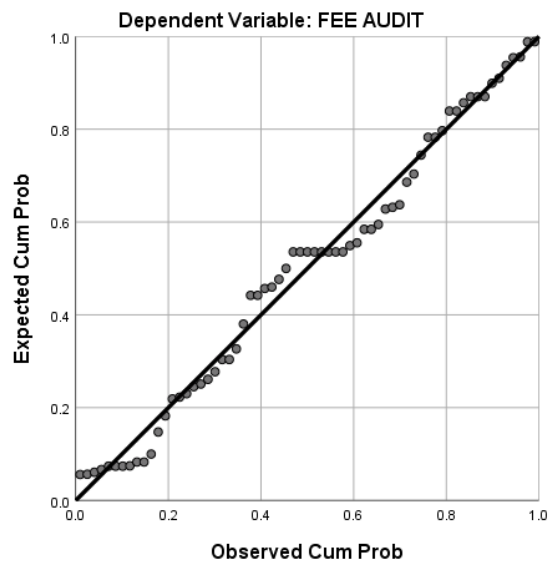
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000024
	Std. Deviation	1991325843.978
Most Extreme Differences	Absolute	.39830
	Positive	.075
	Negative	.074
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance.



Normal P-P Plot of Regression Standardized Residual



Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-	8651592160.538		-.415	.680		
		3587525596.571						
	KUALITAS AUDIT	1824279830.377	611754875.739	.354	2.982	.004	.996	1.004
	CGI	4643245766.194	6591357455.319	.084	.704	.484	.996	1.004

a. Dependent Variable: FEE AUDIT

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-	5175126737.212		-1.010	.317
		5224651275.079				
	KUALITAS AUDIT	45324433.221	365933686.576	.016	.124	.902
	CGI	5179326841.858	3942755225.695	.165	1.314	.194

a. Dependent Variable: ABS_RES1

Runs Test

Unstandardized Residual	
Test Value ^a	180593812.48000
Cases < Test Value	30
Cases >= Test Value	35
Total Cases	65
Number of Runs	27
Z	-1.587
Asymp. Sig. (2-tailed)	.113

a. Median

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-	8651592160.53		-.415	.68		
	3587525596.57	8					
KUALITAS AUDIT	1824279830.37	611754875.739	.354	2.98	.00	.996	1.00
CGI	4643245766.19	6591357455.31	.084	.704	.48	.996	1.00

a. Dependent Variable: FEE AUDIT

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3746563271371	2	1873281635685	4.576	.014 ^b
		7960000.000		8980000.000		
	Residual	2537842314813	62	4093294056151		
		62020000.000		000600.000		
	Total	2912498641950	64			
		80000000.000				

a. Dependent Variable: FEE AUDIT

b. Predictors: (Constant), CGI, KUALITAS AUDIT

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-3587525596.571	8651592160.538		-.415	.680		
KUALITAS AUDIT	1824279830.377	611754875.739	.354	2.982	.004	.996	1.004
CGI	4643245766.194	6591357455.319	.084	.704	.484	.996	1.004

a. Dependent Variable: FEE AUDIT

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.359 ^a	.129	.101	2.023.189.080,6 72	1.589

a. Predictors: (Constant), CGI, KUALITAS AUDIT

b. Dependent Variable: FEE AUDIT