

Lampiran 1
DAFTAR PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA TAHUN 2014-2016

(Menyajikan Laporan Keuangan Secara Berturut-turut)

NO	KODE	NAMA PERUSAHAAN
1	ALKA	PT ALASKA INDONESIA TBK
2	AMFG	PT ASAHIMAS FLAT GLASS TBK
3	BAJA	PT SARANACENTRAL BAJAMA TBK
4	BRNA	PT BERLINA TBK
5	BTON	PT BETONJAYA MANUNGGAL
6	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
7	CTBN	PT CITRA TUBINDO TBK
8	DPNS	PT DUTI PERTIWI NUSANTARA TBK
9	EKAD	PT EKADHARMA INTERNATIONAL TBK
10	GDST	PT GUNAWAN DIANJATA STEEL TBK
11	IGAR	PT CHAMPION PASIFIC INDONESIA TBK
12	INCI	PT INTANWIJAYA INTERNATIONAL TBK
13	JECC	PT JEMPO CABLE COMPANY TBK
14	JPRS	PT JAYA PARI STEEL TBK
15	KBLI	PT KABELMETAL INDONESIA TBK
16	KBLM	PT KABELINDO MURNI TBK
17	KIAS	PT KERAMIKA INDONESIA ASSOSIASI TBK
18	KICI	PT KEDAUNG INDAH CAN TBK
19	KLBF	PT KALBE FARMA TBK
20	KRAS	PT KRAKATAU STEEL (PERSERO) TBK
21	LSIP	PT PP LONDON SUMATRA INDONESIA TBK
22	MAIN	PT MALINDO FEEDMELL TBK
23	MBTO	PT MARTINA BERTO TBK
24	PTSN	PT SAT NUSAPERSADA TBK
25	PYFA	PT PYRIDAM FARMA TBK
26	SIMP	PT SALIM IVOMAS PRATAMA TBK
27	SKBM	PT SEKAR BUMI TBK
28	SMSM	PT SELAMAT SEMPURNA TBK
29	SULI	PT SLJ GLOBAL Tbk
30	TCID	PT MANDOM INDONESIA TBK
31	TRST	PT TRIAS SENTOSA TBK
32	WIIM	PT WISMILAK INTI MAKMAUR TBK

Lampiran 2

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014

NO	KODE	KM	KI	PRKI	UKA	JRDK	JRKA	LNFEED	KA
1	ALKA	0,00	16,04	25,00	3	6	4	21,14317874	0
2	AMFG	0,00	40,87	33,33	4	2	14	25,5948083	1
3	BAJA	0,61	16,45	33,33	3	1	6	19,66368498	0
4	BRNA	0,12	51,42	28,57	4	6	4	21,47677219	0
5	BTON	0,10	1,96	50,00	3	5	5	18,71260381	0
6	CPIN	0,09	55,53	33,33	5	10	32	16,77193011	1
7	CTBN	0,00	41,98	33,33	3	4	4	18,99483603	1
8	DPNS	0,06	51,18	33,33	3	4	4	18,90080564	0
9	EKAD	0,15	75,45	50,00	3	6	5	20,66870665	0
10	GDST	0,00	10,68	33,33	3	5	5	18,6030023	0
11	IGAR	0,05	79,42	33,33	3	4	4	19,85657477	0
12	INCI	0,14	43,61	33,33	3	5	4	19,28395037	0
13	JECC	0,03	70,15	66,67	3	4	17	22,80694837	0
14	JPRS	0,16	35,70	50,00	3	6	12	18,97030391	0
15	KBLI	0,04	14,88	33,33	3	9	4	20,68602971	0
16	KBLM	0,09	64,28	33,33	3	6	4	19,45389758	0
17	KIAS	0,02	1,93	33,33	3	4	6	25,15705441	0
18	KICI	0,00	43,62	33,33	3	4	4	18,82198052	0
19	KLBF	0,03	56,71	33,33	3	4	2	25,68006391	1
20	KRAS	0,00	80,00	33,33	2	6	21	18,79911718	1
21	LSIP	0,00	59,50	37,50	3	5	1	22,28896083	1
22	MAIN	0,02	59,10	60,00	5	4	4	22,55456648	1
23	MBTO	0,00	67,75	33,33	2	4	37	20,71383548	0
24	PTSN	0,70	20,00	33,33	3	4	4	18,27202991	0
25	PYFA	0,23	55,50	33,33	2	4	4	19,04098838	0
26	SIMP	0,00	6,50	33,33	3	2	4	24,7794065	0
27	SKBM	0,03	20,08	33,33	3	12	4	20,05383518	0
28	SMSM	0,08	83,68	33,33	3	4	4	21,25153837	1
29	SULI	0,25	0,02	33,33	3	4	12	20,16871122	1
30	TCID	0,05	11,30	33,33	4	1	14	20,58400377	1
31	TRST	0,01	59,71	50,00	3	4	6	21,3960614	0
32	WIIM	0,25	22,50	33,33	3	4	7	20,29415475	0

Lampiran 2 (Lanjutan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2015

NO	KODE	KM	KI	PRKI	UKA	JRDK	JRKA	LNFEED	KA
1	ALKA	0,00	16,04	25,00	3	6	4	20,38978552	0
2	AMFG	0,00	40,90	25,00	4	5	15	21,36511972	1
3	BAJA	0,61	16,45	33,33	3	4	6	20,67713423	0
4	BRNA	0,10	53,02	66,67	4	4	4	21,73394487	0
5	BTON	0,10	1,96	50,00	3	6	5	18,60216862	0
6	CPIN	0,08	55,53	40,00	5	9	33	17,17157109	1
7	CTBN	0,00	48,23	33,33	3	6	4	19,07303197	1
8	DPNS	0,06	51,18	33,33	3	4	4	19,51065648	0
9	EKAD	0,15	75,45	50,00	3	6	6	21,15642279	0
10	GDST	0,00	10,68	33,33	3	6	5	18,68304501	0
11	IGAR	0,05	79,42	50,00	3	4	4	20,52502812	0
12	INCI	0,14	43,65	33,33	3	6	4	19,25294705	0
13	JECC	0,04	70,15	66,67	3	4	14	22,1095602	0
14	JPRS	0,16	35,70	33,33	3	10	12	19,46881764	0
15	KBLI	0,05	48,84	40,00	3	9	4	20,8987916	0
16	KBLM	0,09	66,46	33,33	3	6	4	19,36747158	0
17	KIAS	0,02	1,93	33,33	3	6	6	19,23161096	0
18	KICI	0,00	43,62	33,33	3	4	4	19,28374638	0
19	KLBF	0,03	56,68	42,86	3	5	4	25,8348593	1
20	KRAS	0,00	80,00	33,33	2	5	20	19,54235831	1
21	LSIP	0,00	59,60	33,33	3	8	7	23,12840752	1
22	MAIN	0,02	57,09	60,00	5	4	4	22,75075597	1
23	MBTO	0,00	67,75	33,33	2	6	46	21,06986897	0
24	PTSN	0,70	20,00	33,33	3	6	4	18,51879608	0
25	PYFA	0,23	53,90	50,00	2	6	6	20,01014141	0
26	SIMP	0,00	6,50	33,33	3	7	10	24,41546478	0
27	SKBM	0,03	20,08	33,33	3	12	4	20,90981627	0
28	SMSM	0,08	83,68	33,33	3	4	4	22,33030086	1
29	SULI	0,25	0,02	50,00	3	7	7	19,79470767	1
30	TCID	0,05	11,30	50,00	4	5	14	20,68452501	1
31	TRST	0,03	56,69	50,00	3	6	6	21,48695857	0
32	WIIM	0,25	22,50	33,33	3	6	4	19,55337235	0

Lampiran 2 (Lanjutan)

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2016

NO	KODE	KM	KI	PRKI	UKA	JRDK	JRKA	LNFEED	KA
1	ALKA	0,00	16,04	33,33	3	6	4	20,20345497	0
2	AMFG	0,00	40,96	33,33	3	4	15	21,3110525	1
3	BAJA	0,78	15,21	50,00	3	4	6	19,68532069	0
4	BRNA	0,09	54,57	50,00	3	4	4	21,40166226	0
5	BTON	0,10	1,96	50,00	3	6	4	19,2908247	0
6	CPIN	0,00	55,53	50,00	5	6	31	17,48558938	1
7	CTBN	0,00	48,23	33,33	4	6	4	19,06707693	1
8	DPNS	0,06	51,18	33,33	3	4	4	19,00182728	0
9	EKAD	0,15	75,45	50,00	3	6	6	21,21121442	0
10	GDST	0,00	10,68	33,33	3	6	5	18,68304501	0
11	IGAR	0,05	79,42	33,33	3	6	4	21,73028854	0
12	INCI	0,34	48,87	33,33	3	6	4	18,9000157	0
13	JECC	0,04	70,15	66,67	3	4	16	20,03011866	0
14	JPRS	0,16	35,70	33,33	3	10	12	17,95067711	0
15	KBLI	0,05	49,83	40,00	3	4	4	21,43637462	0
16	KBLM	0,09	68,66	33,33	3	10	4	20,30969101	0
17	KIAS	0,02	1,93	33,33	3	6	6	20,12204494	1
18	KICI	0,00	43,62	33,33	3	4	4	19,40135692	0
19	KLBF	0,00	56,68	42,86	3	6	4	25,21516219	1
20	KRAS	0,00	8,00	40,00	3	3	15	22,03362363	1
21	LSIP	0,00	59,48	33,33	3	12	3	23,24329829	1
22	MAIN	0,02	57,24	60,00	5	5	4	22,52580038	1
23	MBTO	0,01	48,45	33,33	2	6	20	21,96915997	0
24	PTSN	0,70	20,00	33,33	3	6	4	18,31021835	0
25	PYFA	0,23	53,85	50,00	2	6	6	20,23411173	0
26	SIMP	0,00	6,68	33,33	3	9	3	24,51504027	0
27	SKBM	0,04	26,08	33,33	3	6	4	21,12746894	0
28	SMSM	0,08	68,52	33,33	3	11	5	22,2801465	1
29	SULI	0,25	0,05	50,00	3	6	7	18,58446487	1
30	TCID	0,14	17,00	50,00	3	7	13	20,56192269	1
31	TRST	0,07	56,69	50,00	3	6	6	21,27454581	0
32	WIIM	0,44	22,50	33,33	3	6	4	19,58940972	0

Lampiran 3
HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

1. Uji Deskriptif

Uji Statistik Deskriptif (Analisis Regresi Berganda)

	N	Minimum	Maximum	Mean	Std. Deviation
KM	96	,00	77,79	10,9435	17,19303
KI	96	,02	83,68	41,0595	24,92809
PKI	96	25,00	66,67	39,2355	9,94599
JRDK	96	1,00	12,00	5,6458	2,17149
JRKA	96	1,00	46,00	8,0729	7,93028
UKA	96	2,00	5,00	3,1146	,63028
LNFEED	96	19229000	165934555208	9223920524,66	28882863249,103
Valid N (listwise)	96				

	N	Minimum	Maximum	Mean	Std. Deviation
LNFEED	96	19229000	165934555208	9223920524,66	28882863249,103
KA	96	,00	1,00	,3229	,47005
Valid N (listwise)	96				

2. Uji Normalitas

Uji Normalitas
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1,74616118
Most Extreme Differences	Absolute	,096
	Positive	,096
	Negative	-,072
Kolmogorov-Smirnov Z		,945
Asymp. Sig. (2-tailed)		,333

Lampiran 3 (Lanjutan)
HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

3. Uji Autokorelasi

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,427(a)	,183	,128	1,80406	1,982

a Predictors: (Constant), UKA, JRDK, KI, JRKA, KM, PRKI

b Dependent Variable: LNFEED

4. Uji Multikolinieritas

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1	(Constant)	21,633	1,279		16,909	,000		
	KM	-,040	,011	-,354	-3,501	,001	,899	1,112
	KI	,005	,008	,060	,587	,559	,871	1,147
	PRKI	,018	,020	,094	,916	,362	,871	1,149
	JRDK	-,127	,087	-,143	-1,461	,147	,961	1,041
	JRKA	-,053	,024	-,217	-2,211	,030	,951	1,051
	UKA	-,113	,307	-,037	-,367	,715	,915	1,093

a Dependent Variable: LNFEED

5. Uji Heteroskedastisitas

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	32152,646	21526,752		1,494	,139
	KM	-304,578	191,001	-,172	-1,595	,114
	KI	-59,121	133,829	-,048	-,442	,660
	PRKI	-370,810	335,573	-,121	-1,105	,272
	JRDK	-2603,226	1463,070	-,186	-1,779	,079
	JRKA	-165,043	402,669	-,043	-,410	,683
	UKA	3819,225	5165,255	,079	,739	,462

a Dependent Variable: RES_5

Lampiran 3 (Lanjutan)
HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

6. Uji Kefisien Determinasi (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,427(a)	,183	,128	1,80406

a Predictors: (Constant), UKA, JRDK, KI, JRKA, KM, PRKI

7. Uji Niai F

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	64,764	6	10,794	3,317	,005(a)
	Residual	289,662	89	3,255		
	Total	354,427	95			

a Predictors: (Constant), UKA, JRDK, KI, JRKA, KM, PRKI

b Dependent Variable: LNFEE

8. Uji Niai T

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	21,633	1,279		16,909	,000
	KM	-,040	,011	-,354	-3,501	,001
	KI	,005	,008	,060	,587	,559
	PRKI	,018	,020	,094	,916	,362
	JRDK	-,127	,087	-,143	-1,461	,147
	JRKA	-,053	,024	-,217	-2,211	,030
	UKA	-,113	,307	-,037	-,367	,715

a Dependent Variable: LNFEE

Lampiran 4
HASIL UJI REGRESI LOGISTIK

1. Uji Analisis Statistik Deskriptif Kualitas Audit

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Log_bigfour	36	16,77	26,02	21,0958	2,40646
Log_nonbigfour	60	17,95	25,11	20,2849	1,53058
Valid N (listwise)	36				

2. Uji Model fit

-2 Log likelihood	Nilai
Awal (Block Number : 0)	120,777
Akhir (Block Number : 1)	116,737

3. Uji Kelayakan Model

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	4,040	1	,044
	Block	4,040	1	,044
	Model	4,040	1	,044

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7,443	8	,490

4. Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	116,737(a)	,041	,058

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

Lampiran 4 (Lanjutan)
HASIL UJI REGRESI LOGISTIK

5. Tabel Klasifikasi

Classification Table(a)

Observed	Predicted		
	KA		Percentage Correct
	,00	1,00	,00
,00	61	4	93,8
1,00	27	4	12,9
Overall Percentage			67,7

a The cut value is ,500

6. Tabel Uji Hipotesis

Variables in the Equation

	B	S.E.		Wald		df	Sig.	Exp(B)		95,0% C.I. for EXP(B)	
		Lower	Upper	Lower	Upper			Lower	Upper	Lower	Upper
Step 1(a) LNFE	,227		,115	3,902	1	,048	1,255		1,002	1,573	
Constant	-5,454		2,408	5,131	1	,024	,004				

a Variable(s) entered on step 1: LNFE.