

LAMPIRAN

LAMPIRAN I

**Data Sampel Perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek
Indonesia Pada Periode 2013-2018**

**DATA SAMPEL PERUSAHAAN SEKTOR KEUANGAN DI BEI TAHUN
2013-2018**

NO	KODE	NAMA PERUSAHAAN
1	AGRO	PT BANK RAKYAT INDONESIA AGRONIAGA TBK
2	ASBI	PT ASURANSI BINTANG TBK
3	BACA	PT BANK CAPITAL INDONESIA TBK
4	BBCA	PT BANK SENTRAL ASIA TBK
5	BBKP	PT BANK BUKOPIN TBK
6	BBNI	PT BANK NEGARA INDONESIA TBK
7	BBRI	PT BANK RAKYAT INDONESIA TBK
8	BBTN	PT BANK TABUNGAN NEGARA TBK
9	BJTM	PT BANK PEMBANGUNAN DAERAH JAWA TIMUR TBK
10	BKSW	PT BANK QNB KESAWAN TBK
11	BNII	PT BANK INTERNASIONAL INDONESIA TBK
12	BSIM	PT BANK SINARMAS TBK
13	BVIC	PT BANK VICTORIA INTERNASIONAL TBK
14	DEFI	PT DANASUPRA ERAPASIFIC TBK
15	INPC	PT BANK ARTHA GRAHA INTERNASIONAL TBK
16	LPGI	PT LIPPO GENERAL INSURANCE TBK
17	MCOR	PT BANK WINDU KENTJANA INTERNASIONAL TBK
18	PNBN	PT BANK PAN INDONESIA TBK
19	PNIN	PT PANIN INSURANCE TBK
20	VRNA	PT VERENA MULTI FINANCE TBK

LAMPIRAN II
Data Input Variabel Penelitian

NO	KODE	TAHUN	RA	AT	UP	LN_UP	KA	FA	LN_FA
1	AGRO	2013	1	1	5.124.070.015.000	29,265	0,04262	3.459.477.000	21,9644
2	ASBI	2013	1	1	398.947.898.000	26,7121	-0,0146	5.945.222.000	22,5059
3	BACA	2013	1	1	7.139.276.000.000	29,5966	0,04185	1.227.000.000	20,9278
4	BBCA	2013	1	1	496.304.573.000.000	33,8382	0,03747	215.866.000.000	26,0979
5	BBKP	2013	1	1	69.457.663.000.000	31,8717	0,04153	88.668.000.000	25,2082
6	BBNI	2013	1	1	386.654.815.000.000	33,5886	0,09991	68.112.000.000	24,9444
7	BBRI	2013	1	1	626.182.926.000.000	34,0707	0,08231	72.478.000.000	25,0066
8	BBTN	2013	1	1	131.169.730.000.000	32,5075	0,08267	15.153.000.000	23,4415
9	BJTM	2013	1	1	33.046.537.000.000	31,1289	0,02135	10.908.000.000	23,1128
10	BKSW	2013	1	1	11.047.615.000.000	30,0332	-0,134	7.812.000.000	22,7789
11	BNII	2013	1	1	140.546.751.000.000	32,5766	0,01313	27.101.000.000	24,0228
12	BSIM	2013	1	1	17.447.455.000.000	30,4902	0,03437	2.143.000.000	21,4855
13	BVIC	2013	1	1	14.352.840.454.000	30,295	0,13037	989.470.000	20,7127
14	DEFI	2013	1	1	46.701.674.122	24,5671	0,04492	97.041.837.000	25,2984
15	INPC	2013	1	1	21.197.512.000.000	30,6849	0,01028	17.288.000.000	23,5733
16	LPGI	2013	1	1	1.715.274.034.754	28,1706	0,01257	1.485.165.975	21,1188
17	MCOR	2013	1	1	7.917.214.000.000	29,7001	0,04128	4.247.000.000	22,1695
18	PNBN	2013	1	1	164.055.578.000.000	32,7312	-0,0427	26.721.000.000	24,0087
19	PNIN	2013	1	1	17.740.266.000.000	30,5069	0,08633	58.046.000.000	24,7845
20	VRNA	2013	1	1	2.100.164.342.000	28,373	0,05439	6.548.902.000	22,6026
21	AGRO	2014	0	2	6.385.191.484.000	29,485	-0,0263	3.877.450.000	22,0784
22	ASBI	2014	1	1	439.681.392.000	26,8093	0,00111	5.140.837.000	22,3605
23	BACA	2014	0	2	9.251.776.000.000	29,8558	-0,0747	552.000.000	20,1291
24	BBCA	2014	0	2	552.423.892.000.000	33,9453	-0,0337	339.241.000.000	26,55
25	BBKP	2014	0	2	79.051.268.000.000	32,0011	-0,0316	63.895.000.000	24,8805
26	BBNI	2014	0	2	416.573.708.000.000	33,6631	0,02982	51.376.000.000	24,6624
27	BBRI	2014	0	2	801.955.021.000.000	34,3181	-0,0847	59.773.000.000	24,8138
28	BBTN	2014	0	2	144.575.961.000.000	32,6048	0,02627	17.680.000.000	23,5957
29	BJTM	2014	0	2	37.998.046.000.000	31,2686	-0,0112	12.970.000.000	23,2859
30	BKSW	2014	0	2	20.839.018.000.000	30,6679	-0,1112	8.337.000.000	22,844
31	BNII	2014	0	2	143.318.466.000.000	32,5961	0,04728	44.933.000.000	24,5284
32	BSIM	2014	1	1	21.259.549.000.000	30,6878	-0,0005	2.712.000.000	21,721
33	BVIC	2014	0	2	19.153.130.889.000	30,5835	-0,0117	1.998.323.000	21,4156
34	DEFI	2014	0	2	51.247.550.404	24,6599	0,06903	102.740.000.000	25,3555
35	INPC	2014	1	1	23.453.347.000.000	30,786	-0,0063	18.447.000.000	23,6382
36	LPGI	2014	1	1	2.188.478.244.910	28,4142	0,13328	1.217.285.700	20,9199
37	MCOR	2014	0	1	9.769.591.000.000	29,9103	-0,0588	2.156.000.000	21,4915
38	PNBN	2014	0	2	172.581.667.000.000	32,7819	0,06091	28.638.000.000	24,078

NO	KODE	TAHUN	RA	AT	UP	LN_UP	KA	FA	LN_FA
39	PNIN	2014	1	1	21.284.361.000.000	30,689	0,03114	10.011.000.000	23,027
40	VRNA	2014	0	2	2.151.509.548.000	28,3972	0,03521	6.765.344.000	22,6351
41	AGRO	2015	0	3	8.364.502.563.000	29,755	0,08038	3.632.747.000	22,0133
42	ASBI	2015	0	2	494.002.999.000	26,9258	-0,004	5.678.885.000	22,46
43	BACA	2015	1	1	9.252.649.000.000	29,8559	0,00326	5.869.000.000	22,493
44	BBCA	2015	1	1	594.372.770.000.000	34,0185	-0,0059	401.205.000.000	26,7177
45	BBKP	2015	1	1	94.366.502.000.000	32,1782	0,06103	85.033.000.000	25,1663
46	BBNI	2015	1	1	508.595.288.000.000	33,8627	0,026	47.904.000.000	24,5925
47	BBRI	2015	0	3	878.426.312.000.000	34,4092	0,02061	55.216.000.000	24,7345
48	BBTN	2015	1	1	171.807.592.000.000	32,7774	0,06913	25.796.000.000	23,9735
49	BJTM	2015	1	1	42.803.631.000.000	31,3876	-0,0195	13.278.000.000	23,3094
50	BKSW	2015	0	3	25.757.649.000.000	30,8798	0,17542	17.624.000.000	23,5925
51	BNII	2015	1	1	157.619.013.000.000	32,6912	-0,0322	57.625.000.000	24,7772
52	BSIM	2015	0	2	27.868.688.000.000	30,9585	0,0069	4.917.000.000	22,316
53	BVIC	2015	1	1	23.250.685.651.000	30,7774	0,00244	2.069.623.000	21,4506
54	DEFI	2015	1	1	52.029.814.807	24,6751	0,07671	114.600.000.000	25,4647
55	INPC	2015	0	2	25.119.249.000.000	30,8547	-0,0358	7.644.000.000	22,7572
56	LPGI	2015	0	2	2.228.730.234.130	28,4325	-0,011	1.348.862.200	21,0225
57	MCOR	2015	0	2	10.089.121.000.000	29,9425	0,03355	2.517.000.000	21,6463
58	PNBN	2015	1	1	183.120.590.000.000	32,8412	-0,0161	52.816.000.000	24,6901
59	PNIN	2015	1	1	23.097.621.000.000	30,7708	0,06393	4.872.000.000	22,3068
60	VRNA	2015	1	1	1.894.358.057.000	28,2699	-0,0396	8.231.719.000	22,8313
61	AGRO	2016	1	1	11.377.960.721.000	30,0627	0,00296	4.186.101.000	22,155
62	ASBI	2016	1	1	525.898.830.000	26,9884	0,12253	7.108.435.000	22,6846
63	BACA	2016	1	1	12.159.197.000.000	30,1291	0,04105	4.414.000.000	22,2081
64	BBCA	2016	0	2	676.738.753.000.000	34,1483	-0,0599	504.201.000.000	26,9462
65	BBKP	2016	0	2	105.406.002.000.000	32,2888	-0,0062	78.914.000.000	25,0916
66	BBNI	2016	1	1	603.031.880.000.000	34,033	0,01942	39.412.000.000	24,3973
67	BBRI	2016	1	1	1.003.644.426.000.000	34,5424	0,02468	133.901.000.000	25,6204
68	BBTN	2016	0	2	214.168.479.000.000	32,9978	-0,0051	50.843.000.000	24,652
69	BJTM	2016	0	2	43.032.950.000.000	31,393	0,05554	12.414.000.000	23,2421
70	BKSW	2016	1	1	24.372.702.000.000	30,8245	-0,046	22.928.000.000	23,8556
71	BNII	2016	0	2	166.678.902.000.000	32,7471	0,03789	50.041.000.000	24,6361
72	BSIM	2016	1	1	31.192.626.000.000	31,0712	-0,0064	5.304.000.000	22,3917
73	BVIC	2016	0	2	25.999.981.283.000	30,8891	-0,0178	4.022.055.000	22,1151
74	DEFI	2016	1	1	61.018.816.779	24,8345	0,07025	103.900.000.000	25,3667
75	INPC	2016	1	1	26.219.938.000.000	30,8975	0,06724	5.984.000.000	22,5124
76	LPGI	2016	1	1	2.300.958.312.318	28,4644	0,09424	1.188.805.269	20,8962

NO	KODE	TAHUN	RA	AT	UP	LN_UP	KA	FA	LN_FA
77	MCOR	2016	0	3	12.257.391.000.000	30,1372	0,07712	5.753.000.000	22,473
78	PNBN	2016	0	2	199.175.053.000.000	32,9252	0,00085	53.980.000.000	24,7119
79	PNIN	2016	0	2	27.134.011.000.000	30,9318	0,14302	6.082.000.000	22,5286
80	VRNA	2016	0	2	1.790.467.066.000	28,2135	-0,0389	10.950.778.000	23,1167
81	AGRO	2017	1	1	16.322.593.372.000	30,4236	0,07744	6.028.391.000	22,5198
82	ASBI	2017	0	2	738.183.659.000	27,3275	0,02879	6.931.602.000	22,6594
83	BACA	2017	1	1	16.349.473.000.000	30,4252	-0,0368	1.636.000.000	21,2155
84	BBCA	2017	1	1	750.319.671.000.000	34,2515	0,01543	544.981.000.000	27,024
85	BBKP	2017	1	1	106.442.999.000.000	32,2986	0,01112	90.578.000.000	25,2295
86	BBNI	2017	0	2	709.330.084.000.000	34,1953	-0,0036	50.868.000.000	24,6525
87	BBRI	2017	1	1	1.127.447.489.000.000	34,6587	0,00556	161.233.000.000	25,8061
88	BBTN	2017	1	1	261.365.267.000.000	33,1969	0,03004	92.021.000.000	25,2453
89	BJTM	2017	1	1	57.518.681.000.000	31,6831	-0,0625	10.526.000.000	23,0771
90	BKSW	2017	0	2	24.635.233.000.000	30,8352	-0,0325	34.710.000.000	24,2703
91	BNII	2017	1	1	173.253.491.000.000	32,7858	0,0252	63.427.000.000	24,8732
92	BSIM	2017	0	2	30.404.078.000.000	31,0456	0,01587	5.789.000.000	22,4792
93	BVIC	2017	1	1	28.825.608.648.000	30,9923	-0,0187	4.320.486.000	22,1866
94	DEFI	2017	0	2	83.804.282.099	25,1518	0,18688	196.030.320.000	26,0015
95	INPC	2017	1	1	27.727.008.000.000	30,9534	-0,0093	16.928.000.000	23,5522
96	LPGI	2017	0	2	2.363.109.344.956	28,491	-0,0354	779.874.000	20,4746
97	MCOR	2017	1	1	15.788.738.000.000	30,3903	-0,0381	3.174.000.000	21,8783
98	PNBN	2017	1	1	213.541.797.000.000	32,9949	0,03428	64.695.000.000	24,893
99	PNIN	2017	0	3	28.895.992.000.000	30,9947	0,09147	7.712.000.000	22,766
100	VRNA	2017	1	1	1.750.439.904.000	28,1909	-0,0373	5.442.228.000	22,4175
101	AGRO	2018	0	2	23.313.671.252.000	30,7801	-0,0603	5.726.499.000	22,4684
102	ASBI	2018	0	3	874.472.888.000	27,4969	-0,0102	7.883.715.000	22,7881
103	BACA	2018	1	1	18.019.614.000.000	30,5225	-0,0792	2.321.000.000	21,5653
104	BBCA	2018	0	2	824.787.944.000.000	34,3462	0,0276	447.893.000.000	26,8278
105	BBKP	2018	1	1	95.643.923.000.000	32,1917	0,04673	104.539.000.000	25,3728
106	BBNI	2018	1	1	808.572.011.000.000	34,3263	0,06551	62.364.000.000	24,8563
107	BBRI	2018	0	2	1.296.898.292.000.000	34,7988	0,00782	267.230.000.000	26,3114
108	BBTN	2018	0	2	306.436.194.000.000	33,356	0,0729	100.811.000.000	25,3365
109	BJTM	2018	1	1	62.689.118.000.000	31,7692	-0,1346	9.004.000.000	22,9209
110	BKSW	2018	1	1	20.486.926.000.000	30,6508	0,08847	26.139.000.000	23,9867
111	BNII	2018	1	1	177.532.858.000.000	32,8102	0,06008	76.753.000.000	25,0639
112	BSIM	2018	0	3	30.748.747.000.000	31,0569	0,04609	17.903.000.000	23,6082
113	BVIC	2018	0	2	30.172.315.337.000	31,038	0,05908	6.413.146.000	22,5816
114	DEFI	2018	1	1	76.749.900.494	25,0638	0,0159	146.930.000.000	25,7132

NO	KODE	TAHUN	RA	AT	UP	LN_UP	KA	FA	LN_FA
115	INPC	2018	0	2	26.025.188.000.000	30,8901	-0,0377	22.215.000.000	23,824
116	LPGI	2018	0	3	2.485.186.649.117	28,5414	-0,0214	916.853.000	20,6365
117	MCOR	2018	0	2	15.992.475.000.000	30,4031	0,18351	9.943.000.000	23,0201
118	PNBN	2018	0	2	207.204.418.000.000	32,9647	0,07579	81.039.000.000	25,1182
119	PNIN	2018	1	1	30.209.054.000.000	31,0392	0,09106	11.977.000.000	23,2063
120	VRNA	2018	0	2	1.565.490.561.000	28,0792	0,00354	5.021.304.000	22,337

LAMPIRAN III

Uji Deskriptif Statistik, Uji Asumsi Klasik, Dan Uji Hipotesis Regresi Berganda

UJI DEKRIPTIF STATISTIK

	N	Minimum	Maximum	Mean	Std. Deviation
Rotasi_Audit	120	0	1	,57	,498
Audit_Tenur	120	1	3	1,49	,622
Ukuran_Perusahaan	120	46701674122	1296898292000000	151558656563932,40	266538156771011,500
Fee_Audit	120	552000000	544981000000	52649489517,87	96335710016,487
Kualitas_Audit	120	-,13455	,18688	,0204166	,05846001
Valid N (listwise)	120				

UJI ASUMSI KLASIK

1. Uji Normalitas

a. Model 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardi zed Residual
N		120
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,05551835
Most Extreme Differences	Absolute	,058
	Positive	,058
	Negative	-,039
Kolmogorov-Smirnov Z		,641
Asymp. Sig. (2-tailed)		,806

a Test distribution is Normal.

b Calculated from data.

b. Model 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		120
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,05509632
Most Extreme Differences	Absolute	,058
	Positive	,058
	Negative	-,036
Kolmogorov-Smirnov Z		,634
Asymp. Sig. (2-tailed)		,816

a Test distribution is Normal.

b Calculated from data.

2. Uji Multikolinearitas

a. Model 1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.124	.097		-1.275	.205		
Rotasi_Audit	.063	.025	.538	2.540	.012	.175	5.726
Audit_Tenur	.051	.020	.542	2.555	.012	.174	5.732
Ukuran_Perusahaan	-.005	.002	-.196	-1.986	.049	.803	1.245
Fee_Audit	.008	.004	.211	2.133	.035	.801	1.248

a. Dependent Variable: Kualitas_Audit

b. Model 2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.005	.101		.050	.960		
Rotasi_Audit	-.202	.334	-1.723	-.607	.545	.001	1025.989
Audit_Tenur	-.317	.289	-3.376	-1.097	.275	.001	1204.175
Ukuran_Perusahaan	.014	.022	.563	.637	.525	.010	99.315
RAFA	.012	.015	2.409	.822	.413	.001	1092.408
ATFA	.016	.013	4.070	1.279	.203	.001	1287.511
UPFA	-.001	.001	-1.191	-.875	.384	.004	235.691

a. Dependent Variable: Kualitas_Audit

3. Uji Heteroskedastisitas

a. Model 1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.109	.062		1.764	.080
Rotasi_Audit	.007	.016	.102	.465	.643
Audit_Tenur	.009	.013	.156	.709	.480
Ukuran_Perusahaan	-.001	.002	-.046	-.446	.656
Fee_Audit	-.003	.002	-.121	-1.178	.241

a. Dependent Variable: Abs_Res1

b. Model 2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.012	.062		-.190	.850
	Rotasi_Audit	-.020	.205	-.279	-.097	.923
	Audit_Tenur	-.234	.177	-4.122	-1.319	.190
	Ukuran_Perusahaan	.015	.013	1.050	1.170	.245
	RAFA	.002	.009	.571	.192	.848
	ATFA	.011	.008	4.475	1.384	.169
	UPFA	-.001	.001	-1.665	-1.204	.231

a. Dependent Variable: Abs_Res2

4. Uji Autokorelasi

a. Model 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.313 ^a	.098	.067	.05647563	2.175

a. Predictors: (Constant), Fee_Audit, Rotasi_Audit, Ukuran_Perusahaan, Audit_Tenur

b. Dependent Variable: Kualitas_Audit

b. Model 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.334 ^a	.112	.065	.05654014	2.172

a. Predictors: (Constant), UPFA, Rotasi_Audit, Ukuran_Perusahaan, Audit_Tenur, RAFA, ATFA

b. Dependent Variable: Kualitas_Audit

REGRESI BERGANDA

1. Uji Koefisien Determinasi

a. Model 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.313 ^a	.098	.067	.05647563

a. Predictors: (Constant), Fee_Audit, Rotasi_Audit, Ukuran_Perusahaan, Audit_Tenur

b. Model 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.334 ^a	.112	.065	.05654014

a. Predictors: (Constant), UPFA, Rotasi_Audit, Ukuran_Perusahaan, Audit_Tenur, RAFA, ATFA

2. Uji F

a. Model 1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.040	4	.010	3.127	.018 ^b
	Residual	.367	115	.003		
	Total	.407	119			

a. Dependent Variable: Kualitas_Audit

b. Predictors: (Constant), Fee_Audit, Rotasi_Audit, Ukuran_Perusahaan, Audit_Tenur

b. Model 2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.045	6	.008	2.370	.034 ^b
	Residual	.361	113	.003		
	Total	.407	119			

a. Dependent Variable: Kualitas_Audit

b. Predictors: (Constant), UPFA, Rotasi_Audit, Ukuran_Perusahaan, Audit_Tenur, RAFA, ATFA

3. Uji t

a. Model 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.124	.097		-1.275	.205
	Rotasi_Audit	.063	.025	.538	2.540	.012
	Audit_Tenur	.051	.020	.542	2.555	.012
	Ukuran_Perusahaan	-.005	.002	-.196	-1.986	.049
	Fee_Audit	.008	.004	.211	2.133	.035

a. Dependent Variable: Kualitas_Audit

b. Model 2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.005	.101		.050	.960
	Rotasi_Audit	-.202	.334	-1.723	-.607	.545
	Audit_Tenur	-.317	.289	-3.376	-1.097	.275
	Ukuran_Perusahaan	.014	.022	.563	.637	.525
	RAFA	.012	.015	2.409	.822	.413
	ATFA	.016	.013	4.070	1.279	.203
	UPFA	-.001	.001	-1.191	-.875	.384

a. Dependent Variable: Kualitas_Audit