

LAMPIRAN

34	DPNS	√	√	X						
35	EKAD	√	√	√	√	√	√	√	√	√
36	ETWA	X	√	X						
37	INCI	√	√	√	√	√	√	√	√	√
38	MDKI	X	√	√						
39	MOLI	X	X	√						
40	SRSN	√	√	√	√	√	√	√	√	√
41	TDPM	X	X	√						
42	TPIA	√	√	√	X	X	X			
43	UNIC	√	√	√	X	X	X			
44	AKPI	√	√	√	√	√	√	√	√	√
45	APLI	√	√	√	√	√	√	√	√	√
46	BRNA	√	√	X						
47	FPNI	√	√	X						
48	IGAR	√	√	√	√	√	√	√	√	√
49	IMPC	√	√	√	√	√	√	√	√	√
50	IPOL	X	√	√						
51	PBID	X	√	√						
52	SIMA	X	X	√						
53	TALF	√	√	√	√	√	√	√	√	√
54	TRST	√	√	√	√	√	√	√	√	√
55	YPAS	√	X	√						
56	CPIN	√	√	√	√	√	√	√	√	√
57	JPFA	√	√	√	√	√	√	√	√	√
58	MAIN	√	√	√	√	√	√	√	√	√
59	SIPD	√	√	√	√	√	√	√	X	√
60	SULI	√	√	√	X	X	X			
61	TIRT	√	√	√	√	√	√	√	√	X
62	ALDO	√	√	√	√	√	√	√	√	√
63	FASW	√	X	X						
64	INKP	√	√	√	X	X	X			
65	INRU	√	√	√	X	X	X			
66	KBRI	√	√	√	√	√	√	√	X	X
67	KDSI	√	√	√	√	√	√	√	√	√
68	SPMA	√	√	√	√	√	√	√	√	√
69	SWAT	X	X	√						
70	TKIM	√	√	√	X	X	X			
71	KMTR	X	√	X						
72	AMIN	X	X	X						

73	GMFI	X	X	√						
74	KPAL	X	X	√						
75	KRAH	X	X	X						
76	ASII	X	X	√						
77	AUTO	X	X	√						
78	BOLT	X	X	X						
79	BRAM	X	X	√						
80	GDYR	X	X	√						
81	GJTL	X	X	X						
82	IMAS	X	X	√						
83	INDS	X	X	√						
84	LPIN	X	X	√						
85	MASA	X	X	√						
86	NIPS	X	X	X						
87	PRAS	X	X	√						
88	SMSM	X	X	√						
89	ADMG	√	√	√	X	X	X			
90	ARGO	X	X	X						
91	BELL	X	X	√						
92	CNTX	X	X	X						
93	ERTX	X	X	X						
94	ESTI	X	X	√						
95	HDTX	X	X	√						
96	INDR	X	X	√						
97	MYTX	X	X	√						
98	PBRX	X	X	√						
99	POLY	X	X	X						
100	RICY	X	X	X						
101	SRIL	X	X	√						
102	SSTM	X	X	√						
103	STAR	X	X	√						
104	TFCO	X	X	√						
105	TRIS	X	X	√						
106	UNIT	X	X	√						
107	ZONE	X	X	√						
108	BATA	X	X	√						
109	BIMA	X	X	√						
110	IKBI	X	X	X						
111	JECC	X	X	√						

151	TSPC	√	√	√	√	√	√	√	√	√
152	ADES	√	√	√	√	√	√	√	√	√
153	KINO	√	√	√	√	√	√	√	√	√
154	KPAS	X	X	X						
155	MBTO	√	√	√	√	√	√	√	X	√
156	MRAT	X	√	√						
157	TCID	√	√	√	√	√	√	√	√	√
158	UNVR	√	√	√	√	√	√	√	√	√
159	CINT	√	√	√	√	√	√	√	√	√
160	KICI	√	√	√	√	√	√	√	√	X
161	LMPI	√	√	√	√	√	√	X	X	X
162	WOOD	X	√	√						
163	HRTA	X	√	√						

Lampiran 1 : Sampel Penelitian

SAMPEL PENELITIAN		
NO	Kode Perusahaan	Nama Perusahaan
1	SMGR	Semen Indonesia (Persero) Tbk
2	WSBP	Waskita Beton Precast Tbk
3	ARNA	Arwana Citra Mulia Tbk
4	MLIA	Mulia Industrindo Tbk
5	TOTO	Surya Toto Indonesia Tbk
6	ALKA	Alakasa Industrindo Tbk
7	INAI	Indal Alumunium Industry Steel Tbk
8	ISSP	Steel Pipe Industry Of Indonesia Tbk
9	PICO	Pelangi Indah Canindo Tbk
10	AGII	Aneka Gas Industri Tbk
11	BUDI	Budi Starch and Sweetener Tbk
12	EKAD	Ekadharma International Tbk
13	INCI	Intan Wijaya International Tbk
14	SRSN	Indo Acitama Tbk
15	AKPI	Argha Karya Prima Industri Tbk
16	APLI	Asiaplast Industries Tbk
17	IGAR	Champion Pacific Indonesia Tbk
18	IMPC	Impack Pratama Industri Tbk
19	TALF	Tunas Alfin Tbk
20	TRST	Trias Sentosa Tbk
21	CPIN	Charoen Pokhpand Indonesia Tbk
22	JPFA	Japfa Comfeed Indonesia Tbk
23	MAIN	Malindo Feedmill Tbk
24	ALDO	Alkindo Naratama Tbk
25	KDSI	Kedawung Setia Industrial Tbk
26	SPMA	Suparma Tbk
27	CEKA	Cahaya Kalbar Tbk
28	ICBP	Indofood CBP Sukses Makmur Tbk
29	INDF	Indofood Sukses Makmur Tbk
30	MLBI	Multi Bintang Indonesia Tbk
31	ROTI	Nippon Indosari Corpindo Tbk
32	SKBM	Sekar Bumi Tbk
33	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
34	GGRM	Gudang Garam Tbk
35	HMSP	Hanjaya Mandala Sampoerna Tbk
36	WIIM	Wismilak Inti Makmur Tbk

37	DVLA	Darya Varia Laboratoria Tbk
38	KLBF	Kalbe Kimia Farma Tbk
39	SIDO	Industri Jamu dan Farmasi Sido Tbk
40	TSPC	Tempo Scan Pacific Tbk
41	ADES	Akasha Wira International Tbk
42	KINO	Kino Indonesia Tbk
43	TCID	Mandom Indonesia Tbk
44	UNVR	Unilever Indonesia Tbk
45	CINT	Chitose International Tbk

Lampiran 2 : Tabulasi Penelitian

A. Kualitas Audit

NO	Nama Perusahaan	2016	2017	2018
1	Semen Indonesia (Persero) Tbk	-33,87	-27,28	-27,95
2	Waskita Beton Precast Tbk	-28,93	-27,98	-27,30
3	Arwana Citra Mulia Tbk	-27,53	-27,59	-27,82
4	Mulia Industrindo Tbk	-26,14	-26,00	-24,37
5	Surya Toto Indonesia Tbk	-25,64	-25,68	-23,03
6	Alakasa Industrindo Tbk	-23,21	-23,67	-24,61
7	Indal Alumunium Industry Steel Tbk	-25,59	-23,27	-25,24
8	Steel Pipe Industry Of Indonesia Tbk	-24,99	-27,32	-26,77
9	Pelangi Indah Canindo Tbk	-22,69	-24,87	-24,82
10	Aneka Gas Industri Tbk	-25,03	-25,58	-26,08
11	Budi Starch and Sweetener Tbk	-26,24	-23,88	-23,92
12	Ekadharma International Tbk	-22,55	-23,93	-23,27
13	Intan Wijaya International Tbk	-23,63	-22,12	-22,25
14	Indo Acitama Tbk	-25,37	-24,95	-22,72
15	Argha Karya Prima Industri Tbk	-26,64	-25,12	-24,96
16	Asiaplast Industries Tbk	-23,99	-21,10	-23,82
17	Champion Pacific Indonesia Tbk	-22,45	-23,15	-24,48
18	Impack Pratama Industri Tbk	-24,38	-24,98	-24,86
19	Tunas Alfin Tbk	-23,18	-23,75	-23,38
20	Trias Sentosa Tbk	-26,05	-25,98	-24,74
21	Charoen Pokhpand Indonesia Tbk	-28,29	-28,65	-28,56
22	Japfa Comfeed Indonesia Tbk	-27,09	-26,33	-26,75
23	Malindo Feedmill Tbk	-24,40	-26,10	-25,15
24	Alkindo Naratama Tbk	-23,29	-26,67	-23,95
25	Kedawung Setia Industrial Tbk	-24,37	-25,59	-23,19
26	Suparma Tbk	-25,95	-24,40	-25,68
27	Cahaya Kalbar Tbk	-25,02	-25,34	-25,99
28	Indofood CBP Sukses Makmur Tbk	-27,58	-28,12	-22,41
29	Indofood Sukses Makmur Tbk	-28,28	-27,94	-27,60
30	Multi Bintang Indonesia Tbk	-26,31	-22,98	-25,96
31	Nippon Indosari Corpindo Tbk	-25,63	-26,18	-25,85
32	Sekar Bumi Tbk	-24,76	-25,55	-25,00
33	Ultra Jaya Milk Industry and Trading Company Tbk	-24,96	-26,61	-25,56
34	Gudang Garam Tbk	-29,57	-26,83	-28,86

35	Hanjaya Mandala Sampoerna Tbk	-27,90	-28,63	-29,53
36	Wismilak Inti Makmur Tbk	-24,14	-25,76	-25,22
37	Darya Varia Laboratoria Tbk	-24,29	-24,95	-25,88
38	Kalbe Kimia Farma Tbk	-25,98	-26,82	-26,33
39	Industri Jamu dan Farmasi Sido Tbk	-23,48	-25,40	-25,93
40	Tempo Scan Pacific Tbk	-24,71	-23,30	-25,74
41	Akasha Wira International Tbk	-24,87	-24,61	-25,26
42	Kino Indonesia Tbk	-25,85	-25,60	-24,54
43	Mandom Indonesia Tbk	-25,35	-25,94	-23,73
44	Unilever Indonesia Tbk	-26,41	-24,74	-27,81
45	Chitose International Tbk	-23,68	-22,00	-23,87

B. Spesialisasi Auditor

NO	Nama Perusahaan	2016	2017	2018
1	Semen Indonesia (Persero) Tbk	0	0	0
2	Waskita Beton Precast Tbk	0	0	0
3	Arwana Citra Mulia Tbk	1	1	1
4	Mulia Industrindo Tbk	0	0	0
5	Surya Toto Indonesia Tbk	1	1	1
6	Alakasa Industrindo Tbk	0	0	0
7	Indal Alumunium Industry Steel Tbk	0	0	0
8	Steel Pipe Industry Of Indonesia Tbk	0	0	0
9	Pelangi Indah Canindo Tbk	0	0	0
10	Aneka Gas Industri Tbk	0	0	0
11	Budi Starch and Sweetener Tbk	0	0	0
12	Ekadharma International Tbk	0	0	0
13	Intan Wijaya International Tbk	0	0	0
14	Indo Acitama Tbk	0	0	0
15	Argha Karya Prima Industri Tbk	1	1	1
16	Asiaplast Industries Tbk	1	1	1
17	Champion Pacific Indonesia Tbk	0	1	1
18	Impack Pratama Industri Tbk	0	0	0
19	Tunas Alfin Tbk	0	0	0
20	Trias Sentosa Tbk	0	1	1
21	Charoen Pokhpand Indonesia Tbk	1	1	1
22	Japfa Comfeed Indonesia Tbk	0	1	1
23	Malindo Feedmill Tbk	0	0	0

24	Alkindo Naratama Tbk	0	0	0
25	Kedawung Setia Industrial Tbk	0	0	0
26	Suparma Tbk	0	0	0
27	Cahaya Kalbar Tbk	1	1	1
28	Indofood CBP Sukses Makmur Tbk	1	1	1
29	Indofood Sukses Makmur Tbk	1	1	1
30	Multi Bintang Indonesia Tbk	0	0	0
31	Nippon Indosari Corpindo Tbk	1	1	1
32	Sekar Bumi Tbk	0	0	0
33	Ultra Jaya Milk Industry and Trading Company Tbk	0	0	0
34	Gudang Garam Tbk	0	0	0
35	Hanjaya Mandala Sampoerna Tbk	0	0	0
36	Wismilak Inti Makmur Tbk	0	0	0
37	Darya Varia Laboratoria Tbk	1	1	1
38	Kalbe Kimia Farma Tbk	1	1	1
39	Industri Jamu dan Farmasi Sido Tbk	0	1	1
40	Tempo Scan Pacific Tbk	0	0	0
41	Akasha Wira International Tbk	0	0	0
42	Kino Indonesia Tbk	0	0	0
43	Mandom Indonesia Tbk	0	0	0
44	Unilever Indonesia Tbk	0	0	0
45	Chitose International Tbk	0	0	0

C. *Workload (Beban Kerja)*

NO	Nama Perusahaan	2016	2017	2018
1	Semen Indonesia (Persero) Tbk	0,3	0,6	0,3
2	Waskita Beton Precast Tbk	1,0	5,0	1,0
3	Arwana Citra Mulia Tbk	4,0	3,5	4,3
4	Mulia Industrindo Tbk	4,0	5,0	4,0
5	Surya Toto Indonesia Tbk	4,0	4,7	4,3
6	Alakasa Industrindo Tbk	1,0	1,0	1,0
7	Indal Alumunium Industry Steel Tbk	0,4	0,4	0,4
8	Steel Pipe Industry Of Indonesia Tbk	1,0	0,7	0,7
9	Pelangi Indah Canindo Tbk	1,0	1,0	1,0
10	Aneka Gas Industri Tbk	3,0	2,0	2,0
11	Budi Starch and Sweetener Tbk	2,0	1,0	1,0

12	Ekadharna International Tbk	2,0	3,0	3,0
13	Intan Wijaya International Tbk	2,0	2,0	1,0
14	Indo Acitama Tbk	3,0	2,0	3,0
15	Argha Karya Prima Industri Tbk	4,0	4,7	4,3
16	Asiaplast Industries Tbk	4,0	4,7	4,3
17	Champion Pacific Indonesia Tbk	0,3	4,7	4,3
18	Impack Pratama Industri Tbk	1,0	0,7	1,0
19	Tunas Alfin Tbk	0,5	0,5	0,5
20	Trias Sentosa Tbk	4,0	4,7	1,0
21	Charoen Pokhpand Indonesia Tbk	4,0	4,7	4,3
22	Japfa Comfeed Indonesia Tbk	2,0	4,7	4,3
23	Malindo Feedmill Tbk	1,0	0,7	0,7
24	Alkindo Naratama Tbk	1,0	1,0	1,0
25	Kedawung Setia Industrial Tbk	1,0	1,0	1,3
26	Suparma Tbk	3,0	2,0	2,0
27	Cahaya Kalbar Tbk	4,0	4,7	4,3
28	Indofood CBP Sukses Makmur Tbk	4,0	4,7	4,3
29	Indofood Sukses Makmur Tbk	4,2	4,8	4,3
30	Multi Bintang Indonesia Tbk	4,0	5,0	4,0
31	Nippon Indosari Corpindo Tbk	4,0	4,7	4,3
32	Sekar Bumi Tbk	0,4	0,4	0,4
33	Ultra Jaya Milk Industry and Trading Company Tbk	3,0	3,1	3,0
34	Gudang Garam Tbk	2,0	2,0	2,0
35	Hanjaya Mandala Sampoerna Tbk	0,3	0,7	0,7
36	Wismilak Inti Makmur Tbk	1,0	1,0	1,3
37	Darya Varia Laboratoria Tbk	4,0	4,7	4,3
38	Kalbe Kimia Farma Tbk	4,0	4,7	4,3
39	Industri Jamu dan Farmasi Sido Tbk	0,5	4,7	4,3
40	Tempo Scan Pacific Tbk	3,0	3,0	3,0
41	Akasha Wira International Tbk	3,0	3,0	3,0
42	Kino Indonesia Tbk	0,8	0,8	1,0
43	Mandom Indonesia Tbk	4,0	5,0	4,0
44	Unilever Indonesia Tbk	2,0	2,0	2,0
45	Chitose International Tbk	1,0	0,3	0,3

D. Kualitas Komite Audit

NO	Nama Perusahaan	2016	2017	2018
1	Semen Indonesia (Persero) Tbk	27	28	27
2	Waskita Beton Precast Tbk	28	27	27
3	Arwana Citra Mulia Tbk	28	28	27
4	Mulia Industrindo Tbk	28	28	28
5	Surya Toto Indonesia Tbk	28	28	28
6	Alakasa Industrindo Tbk	26	27	26
7	Indal Alumunium Industry Steel Tbk	23	27	23
8	Steel Pipe Industry Of Indonesia Tbk	28	26	28
9	Pelangi Indah Canindo Tbk	26	28	27
10	Aneka Gas Industri Tbk	26	28	28
11	Budi Starch and Sweetener Tbk	26	25	26
12	Ekadharma International Tbk	28	28	27
13	Intan Wijaya International Tbk	28	28	28
14	Indo Acitama Tbk	27	28	27
15	Argha Karya Prima Industri Tbk	28	28	28
16	Asiaplast Industries Tbk	28	27	27
17	Champion Pacific Indonesia Tbk	26	28	26
18	Impack Pratama Industri Tbk	25	26	26
19	Tunas Alfin Tbk	25	27	27
20	Trias Sentosa Tbk	28	28	28
21	Charoen Pokhpand Indonesia Tbk	25	28	26
22	Japfa Comfeed Indonesia Tbk	27	28	27
23	Malindo Feedmill Tbk	28	28	28
24	Alkindo Naratama Tbk	29	29	28
25	Kedawung Setia Industrial Tbk	25	26	26
26	Suparma Tbk	28	27	27
27	Cahaya Kalbar Tbk	29	28	28
28	Indofood CBP Sukses Makmur Tbk	29	27	28
29	Indofood Sukses Makmur Tbk	27	27	27
30	Multi Bintang Indonesia Tbk	27	27	27
31	Nippon Indosari Corpindo Tbk	29	28	28
32	Sekar Bumi Tbk	28	28	27
33	Ultra Jaya Milk Industry and Trading Company Tbk	29	28	28
34	Gudang Garam Tbk	28	28	28
35	Hanjaya Mandala Sampoerna Tbk	27	27	27

36	Wismilak Inti Makmur Tbk	28	27	27
37	Darya Varia Laboratoria Tbk	26	26	26
38	Kalbe Kimia Farma Tbk	28	27	28
39	Industri Jamu dan Farmasi Sido Tbk	28	27	28
40	Tempo Scan Pacific Tbk	28	28	27
41	Akasha Wira International Tbk	28	28	28
42	Kino Indonesia Tbk	23	23	27
43	Mandom Indonesia Tbk	28	27	28
44	Unilever Indonesia Tbk	28	27	28
45	Chitose International Tbk	26	26	26

Lampiran 3 : Hasil Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Spesialisasi auditor	96	.00	1.00	.2917	.45692
Beban kerja	96	.30	5.00	2.5542	1.60210
Kualitas komite audit	96	25.00	29.00	27.3750	.95422
Kualitas audit	96	-27.59	-23.18	-25.1942	1.09991
Valid N (listwise)	96				

Lampiran 4 : Hasil Uji Asumsi Klasik

A. Hasil Uji Normalitas Dengan Kolmogorov-Smirnov Sebelum Outliers

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N		135
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.85597012
Most Extreme Differences	Absolute	.091
	Positive	.033
	Negative	-.091
Test Statistic		.091
Asymp. Sig. (2-tailed)		.008 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

B. Hasil Uji Normalitas Dengan Kolmogorov-Smirnov Setelah Outliers

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N		96
Normal Parameters ^{a,b}	Mean	,1590
	Std. Deviation	1,00437
Most Extreme Differences	Absolute	,055
	Positive	,052
	Negative	-,055
Test Statistic		,055
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

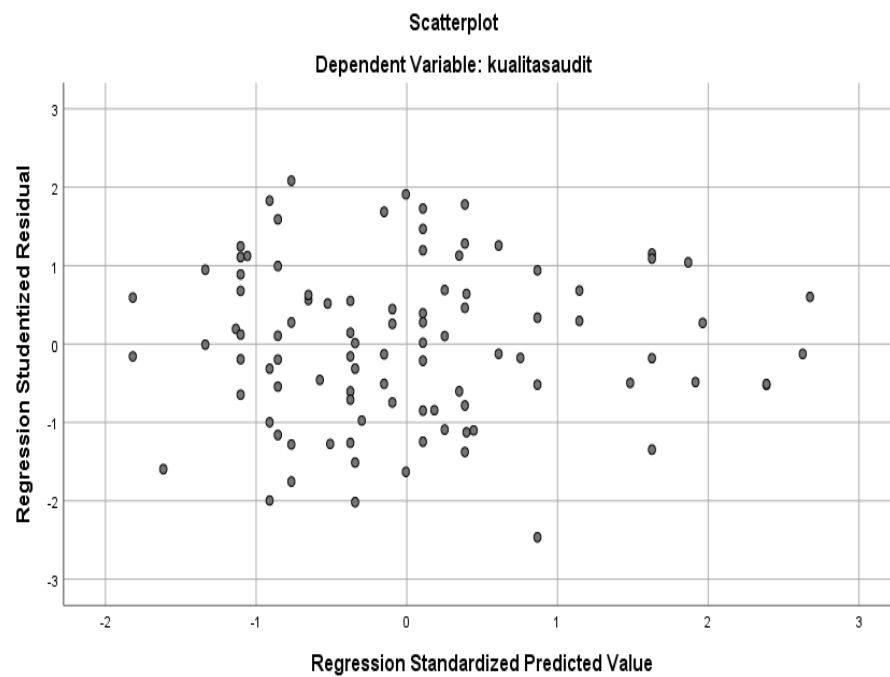
C. Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Spesialisasi Auditor	0.475	2.107
	Beban Kerja	0.470	2.126
	Kualitas Komite Audit	0.986	1.014
	X1X3	0.474	2.109
	X2X3	0.462	2.165

a. Dependent Variable: kualitasaudit

D. Hasil Uji Heteroskedastisitas



E. Hasil Uji Autokorelasi

Model Summary^b						
Model	R Square Change	Change Statistics			Sig. F Change	Durbin- Watson
		F Change	df1	df2		
1	,245	9,963	3	92	,000	1,742

a. Predictors: (Constant), kualitas komite audit, spesialisasi auditor, beban kerja

b. Dependent Variable: kualitas audit

Lampiran 5 : Hasil Uji Analisis Linear Berganda

A. Hasil Uji Kelayakan Model

1. Hasil Uji F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	28.716	5	5.743	5.995	.000 ^b
	Residual	86.215	90	.958		
	Total	114.931	95			

a. Dependent Variable: kualitasaudit

b. Predictors: (Constant), X2X3, kualitaskomiteaudit, spesialisasiauditor, beban kerja, X1X3

2. Hasil Koefisien Determinasi (Adjusted R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.500 ^a	.250	.208	.97874

a. Predictors: (Constant), X2X3, kualitaskomiteaudit, spesialisasiauditor, beban kerja, X1X3

b. Dependent Variable: kualitasaudit

B. Hasil Uji Hipotesis

1. Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized	t	Sig.
	B	Std. Error	Coefficients Beta		
1 (Constant)	-10.318	4.923		-2.096	.039
spesialisasi auditor	4.547	11.300	1.889	.402	.688
Beban kerja	-2.230	2.722	-3.249	-.819	.415
kualitas Komite Audit	-.523	.181	-.454	-2.892	.005
X1X3	-.155	.412	-1.769	-.376	.708
X2X3	.072	.100	2.888	.724	.471

a. Dependent Variable: kualitas audit