BAB V
PENUTUP

5.1. Kesimpulan

1. Ukuran komite audit memiliki pengaruh secara positif terhadap *fee* audit, artinya semakin besar ukuran komite audit maka *fee* audit akan meningkat.
2. Frekuensi rapat komite audit memiliki pengaruh yang negatif terhadap *fee* audit, artinya semakin sering komite audit melaksanakan rapat maka *fee* audit akan berkurang.
3. Keahlian ketua komite audit mempengaruhi *fee* audit secara positif, artinya ketua komite audit yang memiliki keahlian akuntansi dan/atau keuangan akan meningkatkan *fee* audit.
4. Tingkat kehadiran komite audit tidak memiliki pengaruh terhadap *fee* audit, artinya tingkat kehadiran komite audit saat rapat tidak mempengaruhi tinggi rendahnya *fee* audit.

5.2. Keterbatasan Penelitian

Penelitian ini masih memiliki beberapa keterbatasan terhadap jumlah data karena tidak semua perusahaan di Indonesia mengungkapkan *fee* audit pada laporan tahunan. Selain itu dalam menentukan kemampuan ketua komite audit peneliti hanya mendasarkan pada latar belakang pendidikan dan pekerjaan yang terdapat pada laporan tahunan perusahaan, sehingga ketua komite audit yang memiliki keahlian akuntansi dan/atau keuangan di luar catatan laporan tahunan perusahaan dianggap tidak memiliki keahlian tersebut.

5.3. Implikasi Penelitian

1. Ukuran komite audit berpengaruh positif terhadap *fee* audit. Diharapkan setiap komite audit juga mengupayakan kontrol internal perusahaan agar tidak hanya menitikberatkan pada kualitas audit saja, tetapi juga pada resiko yang terjadi pada perusahaan.
2. Jumlah rapat komite audit berpengaruh negatif terhadap *fee* audit. Diharapkan agenda rapat memiliki proposi pembahasan resiko yang lebih besar agar komite audit dapat membantu menanggulangi masalah yang terjadi dalam kinerja perusahaan, sehingga kontrol internal meningkat dan *fee* audit menjadi lebih rendah.
3. Keahlian ketua komite audit berpengaruh positif terhadap *fee* audit. Diharapkan ketua komite audit mengerahkan anggotanya untuk memperhatikan kontrol internal perusahaan, sehingga resiko yang muncul dapat ditangani lebih baik.

5.4.Saran Penelitian

1. Pada riset selanjutnya, peneliti menyarankan agar penelitian selanjutnya menambah perode penelitian supaya data penelitian menjadi lebih beragam.
2. Peneliti juga menyarankan untuk mengukur keahlian ketua komite audit pada bidang yang lebih spesifik, misalnya keahlian akuntansi atau manajemen untuk mengetahui apa saja keahlian lain yang mempengaruhi *fee* audit.

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LAMPIRAN

Data skripsi

Nomor	Tahun		Y	X1	X2	X3	X4	X5	X6
1	2016	ADES	19.62964	3	4	0	0.83	0	27.36638
2	2017	ADES	19.79692	3	3	0	1.00	0	27.45695
3	2018	ADES	19.81072	3	4	0	1.00	0	27.50463
4	2016	ADHI	20.4619	3	13	0	0.74	0	30.97505
5	2017	ADHI	20.57011	3	19	0	0.74	0	30.97505
6	2018	ADHI	21.40636	3	12	0	0.86	0	31.03616
7	2016	ADMG	19.95027	3	27	0	0.96	1	29.26396
8	2017	ADMG	20.21244	3	5	1	1.00	1	29.25421
9	2018	ADMG	19.89544	3	4	1	1.00	1	29.03332
10	2017	AKPI	20.43558	3	4	0	1.00	1	28.64092
11	2016	AKRA	20.9424	3	4	0	1.00	1	30.39297
12	2017	AKRA	20.99329	3	4	0	1.00	1	30.45378
13	2018	AKRA	21.03075	3	6	0	0.94	1	30.62379
14	2016	ANTM	21.35799	4	24	0	1.00	1	31.0316
15	2018	ANTM	21.06686	4	25	1	0.72	1	31.13677
16	2016	ARII	21.08094	2	4	1	1.00	0	29.1264
17	2017	ARII	21.11868	3	4	1	1.00	0	29.11708
18	2018	ARII	21.05974	3	4	1	1.00	0	29.25503
19	2016	ARNA	21.06686	4	12	1	1.00	1	28.06489
20	2017	ARNA	21.12873	4	11	1	0.98	1	28.10187
21	2018	ARNA	21.17752	3	5	1	1.00	1	28.13356
22	2016	ASGR	21.25389	3	20	1	0.90	1	28.17536
23	2017	ASGR	20.72327	3	13	1	0.91	1	28.51142
24	2018	ASGR	20.74209	3	7	1	1.00	0	28.45139
25	2016	ASSA	20.59543	3	5	1	0.80	0	28.73952
26	2017	ASSA	20.67722	3	5	0	0.93	1	28.82718
27	2018	ASSA	20.89469	3	4	0	0.92	1	29.03283
28	2016	ATIC	20.05286	3	4	0	1.00	0	28.64402
29	2017	ATIC	20.04992	3	4	0	0.83	0	28.81213
30	2018	ATIC	20.14345	3	4	0	0.83	0	29.00752
31	2016	BEST	20.35654	3	5	1	0.93	0	29.28071
32	2017	BEST	20.71402	3	4	1	0.83	0	29.37482
33	2018	BEST	20.72746	3	4	1	0.83	0	29.47
34	2016	BNBR	21.97603	4	8	1	1.00	0	29.51177
35	2017	BNBR	22.0042	4	11	1	1.00	0	29.61521
36	2018	BNBR	22.05827	3	8	1	0.79	0	30.29373
37	2016	BRAM	20.75767	3	4	0	0.83	1	29.07309

38	2017	BRAM	21.20515	3	3	0	1.00	1	29.10114
39	2018	BRAM	18.56044	3	6	0	0.94	1	29.07424
40	2016	DILD	21.27197	3	12	1	1.00	0	30.10251
41	2017	DILD	21.22404	3	13	1	1.00	0	30.20342
42	2018	DILD	21.22404	3	13	1	1.00	0	30.28536
43	2016	DOID	20.53089	3	7	0	1.00	1	30.10946
44	2017	DOID	19.65615	3	8	0	1.00	0	30.17814
45	2018	DOID	19.71541	3	4	0	1.00	0	30.47357
46	2016	DPUM	20.67197	4	11	1	1.00	1	28.15341
47	2017	DPUM	19.8676	3	12	1	1.00	0	28.36314
48	2018	DPUM	20.12543	3	6	1	1.00	0	28.37628
49	2016	ELSA	22.04502	3	10	1	0.93	1	29.06395
50	2017	ELSA	21.81653	3	12	1	0.97	1	29.21111
51	2018	ELSA	21.41641	3	12	1	1.00	1	29.36397
52	2016	EMTK	20.12543	3	7	0	0.95	1	30.6454
53	2017	EMTK	20.21244	3	9	0	0.92	1	30.73155
54	2018	EMTK	20.21244	3	10	0	0.90	1	30.60274
55	2016	ERAA	21.59873	3	12	1	1.00	1	29.63582
56	2017	ERAA	21.63956	3	12	1	1.00	1	29.81414
57	2018	ERAA	20.12543	3	11	0	0.97	1	30.17128
58	2016	FISH	20.40444	3	4	0	1.00	1	28.87796
59	2017	FISH	20.4619	3	4	0	1.00	1	29.15368
60	2016	GEMS	21.50167	3	4	1	1.00	1	27.01396
61	2017	GEMS	21.61103	3	4	1	1.00	1	29.71058
62	2018	GEMS	21.68089	3	5	1	1.00	1	29.94804
63	2016	GIAA	22.38149	3	21	1	0.93	1	31.25204
64	2017	GIAA	22.3311	3	4	1	1.00	0	31.77836
65	2016	GMFI	20.04992	3	8	0	0.96	1	29.40617
66	2017	GMFI	20.60761	3	6	0	1.00	1	29.61966
67	2016	GMTD	19.72901	3	4	0	0.92	0	27.83738
68	2017	GMTD	19.88832	3	4	0	1.00	0	27.84832
69	2018	GMTD	19.94869	3	4	0	1.00	0	27.85645
70	2016	GWSA	20.41726	3	4	0	1.00	1	29.57167
71	2017	GWSA	20.27698	3	4	0	1.00	1	29.60522
72	2018	GWSA	19.33697	3	4	0	1.00	0	29.64473
73	2016	HITS	22.00628	4	11	1	1.00	1	28.42768
74	2017	HITS	21.84184	3	12	1	1.00	1	28.49749
75	2018	HITS	21.84494	3	12	1	1.00	1	28.70299
76	2016	INCO	22.23865	4	9	1	1.00	1	31.03109
77	2017	INCO	22.24943	3	7	1	0.86	1	31.02331
78	2018	INCO	22.30592	3	6	1	0.95	1	31.08796

79	2016	INRU	19.7944	3	7	0	1.00	0	29.15414
80	2017	INRU	20.04796	3	9	0	1.00	0	29.1561
81	2018	INRU	19.91358	3	5	0	1.00	0	29.38748
82	2016	INTP	22.09749	3	4	1	1.00	1	31.03723
83	2017	INTP	22.12445	3	4	1	0.92	1	30.99361
84	2018	INTP	22.17028	3	4	1	1.00	1	30.95565
85	2016	JECC	19.56649	3	16	0	0.83	0	28.093
86	2017	JECC	19.6146	3	16	0	0.79	0	28.2875
87	2018	JECC	19.67344	3	16	0	0.79	0	28.36417
88	2016	JPFA	22.2155	3	4	1	1.00	1	30.58858
89	2017	JPFA	22.3186	3	9	1	1.00	1	30.62473
90	2018	JPFA	22.3814	3	17	1	0.96	1	30.76817
91	2016	JRPT	20.72327	3	4	1	1.00	0	29.76925
92	2017	JRPT	20.50012	3	4	0	1.00	0	29.87943
93	2018	JRPT	20.50012	3	4	0	1.00	0	29.98632
94	2016	KLBF	22.0316	3	4	1	0.83	1	30.35403
95	2017	KLBF	22.05827	3	4	1	0.83	1	30.4414
96	2018	KLBF	22.08424	3	4	1	0.83	1	30.52948
97	2016	LINK	20.16465	3	4	0	0.92	0	29.25141
98	2017	LINK	19.96291	3	4	0	0.92	0	29.38304
99	2018	LINK	20.28243	3	4	0	0.92	0	29.42671
100	2016	LPPF	21.51172	3	4	1	1.00	1	29.21183
101	2017	LPPF	21.78798	3	5	1	0.93	1	29.32249
102	2018	LPPF	21.55617	3	5	1	0.93	0	29.24771
103	2016	MBSS	20.61791	3	4	0	1.00	1	28.94521
104	2017	MBSS	20.61791	3	4	0	1.00	1	28.81073
105	2018	MBSS	20.584	4	5	0	1.00	1	28.87489
106	2016	MBTO	19.2751	2	10	1	1.00	0	27.28847
107	2017	MBTO	19.50249	2	11	1	1.00	0	27.38342
108	2018	MBTO	19.41763	2	13	1	1.00	0	27.19718
109	2016	MDKA	19.68763	3	4	0	0.75	0	29.04464
110	2018	MDKA	20.10708	3	5	0	0.87	0	30.07878
111	2017	MKNT	20.56075	3	4	1	1.00	0	27.60128
112	2016	MLBI	21.13405	3	6	1	1.00	1	28.45302
113	2017	MLBI	21.25624	3	5	1	0.90	1	28.55133
114	2018	MLBI	21.45899	3	5	1	0.93	1	28.6921
115	2016	MPMX	21.22542	3	5	0	0.93	1	30.33414
116	2017	MPMX	21.20401	3	6	0	0.94	1	29.90732
117	2018	MPMX	21.59116	3	5	0	1.00	1	30.1112
118	2016	MTLA	21.37559	3	3	0	1.00	1	29.0003
119	2017	MTLA	21.4652	3	4	0	1.00	1	29.20362

120	2018	MTLA	21.55617	3	5	0	1.00	1	29.27852
121	2016	NELY	18.92146	3	12	0	0.92	0	26.73817
122	2017	NELY	18.98599	3	11	0	0.94	0	26.75464
123	2018	NELY	19.20914	3	10	1	0.87	0	26.8852
124	2016	NIKL	20.41129	3	9	0	1.00	1	28.09825
125	2017	NIKL	19.84379	3	6	0	0.93	1	28.16691
126	2018	NIKL	20.02551	3	8	1	0.92	1	28.39181
127	2016	NRCA	19.23605	3	6	0	1.00	0	28.38912
128	2017	NRCA	18.83939	3	6	0	1.00	0	28.4821
129	2018	NRCA	18.88127	3	6	1	1.00	0	28.44404
130	2016	PSKT	21.01776	3	4	1	0.92	0	27.16612
131	2017	PSKT	20.4076	3	4	1	0.83	0	26.90944
132	2018	PSKT	20.9342	3	4	0	1.00	0	26.87619
133	2016	PTPP	20.44289	3	16	1	0.88	0	31.07249
134	2017	PTPP	20.72327	3	12	1	1.00	1	31.36351
135	2018	PTPP	20.21244	3	12	1	1.00	0	31.59277
136	2016	PTRO	20.23224	3	3	1	1.00	1	29.29646
137	2017	PTRO	20.23224	3	5	1	1.00	1	29.4482
138	2018	PTRO	20.32577	3	8	0	0.93	1	29.7155
139	2016	RANC	19.76093	3	4	0	0.92	0	27.30423
140	2017	RANC	19.80196	3	4	0	0.92	0	27.41289
141	2018	RANC	19.8341	3	4	1	0.92	0	27.5301
142	2016	SGRO	20.08839	3	4	1	1.00	0	29.7507
143	2017	SGRO	20.08839	3	4	1	1.00	1	29.75498
144	2018	SGRO	20.08839	3	4	0	1.00	1	29.83034
145	2016	SHIP	18.85894	3	4	0	1.00	0	27.93944
146	2017	SHIP	19.48539	3	4	0	1.00	0	28.52616
147	2018	SHIP	19.66628	3	4	1	1.00	0	28.85136
148	2018	SMGR	22.69943	4	25	1	0.83	1	31.5659
149	2016	SMRA	22.27083	3	4	1	1.00	1	30.66647
150	2017	SMRA	22.36614	3	4	0	1.00	1	30.70662
151	2018	SMRA	20.64854	3	4	0	1.00	1	30.77944
152	2016	TCID	20.56192	4	13	0	0.87	1	28.41268
153	2017	TCID	20.57244	4	12	0	0.90	1	28.49045
154	2018	TCID	20.57244	3	13	1	0.97	1	28.52512
155	2017	TINS	21.5342	4	13	1	0.98	1	29.39143
156	2016	TOBA	21.22433	3	8	1	0.97	1	28.88834
157	2017	TOBA	21.55501	3	7	1	0.92	1	29.18284
158	2018	TOBA	20.9727	3	6	1	0.94	1	29.61383
159	2016	TPIA	21.51297	3	8	1	0.83	1	30.99049
160	2017	TPIA	21.4368	3	7	1	0.81	1	31.32908

161	2018	TPIA	21.60827	3	8	1	0.96	1	31.4595
162	2016	TPMA	19.00847	3	4	1	1.00	0	28.11877
163	2017	TPMA	19.06253	3	4	1	1.00	0	28.07463
164	2018	TPMA	19.11383	3	4	1	1.00	0	28.10993
165	2016	UNVR	22.3327	3	4	1	1.00	1	30.44916
166	2017	UNVR	22.39097	3	4	1	1.00	1	30.57052
167	2018	UNVR	22.46373	3	4	0	1.00	1	30.60261
168	2016	WSBP	19.23161	3	5	0	0.75	0	30.25092
169	2017	WSBP	19.33697	3	30	0	0.77	0	30.33369
170	2018	WSBP	20.29248	3	24	0	0.57	0	30.35379
171	2016	WTON	19.34494	3	6	0	1.00	0	29.17053
172	2017	WTON	19.5391	3	12	0	1.00	0	29.5866
173	2018	WTON	19.74133	3	13	1	1.00	0	29.81502

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	173	2.00	4.00	3.0578	.31826
X2	173	3.00	30.00	7.7283	5.20523
X4	173	.57	1.00	.9479	.07686
X6	173	26.74	31.59	29.3090	1.15755
Y	173	18.56	22.70	20.6785	.95747
Valid N (listwise)	173				

Data Variabel Dummy

Variabel	Kategori	Frequency	Percent	Valid percent	Cumulative percent
X3	0	82	47.4	47.4	47.4
	1	91	52.6	52.6	100.0
TOTAL		173	100	100	
X5	0	78	45.1	45.1	45.1
	1	95	54.9	54.9	100.0
TOTAL		173	100	100	

Uji Multikolinearitas

Coefficient Correlations[a]

Model			X6	X3	X1	X4	X5	X2
1	Correlations	X6	1.000	-.035	.004	.152	-.341	-.128
		X3	-.035	1.000	.025	-.127	-.078	-.119
		X1	.004	.025	1.000	-.005	-.226	-.250
		X4	.152	-.127	-.005	1.000	-.202	.321
		X5	-.341	-.078	-.226	-.202	1.000	.039
		X2	-.128	-.119	-.250	.321	.039	1.000
	Covariances	X6	.002	.000	2.827E-05	.005	-.002	-6.011E-05
		X3	.000	.010	.000	-.009	-.001	.000
		X1	2.827E-05	.000	.026	-.001	-.004	.000
		X4	.005	-.009	-.001	.474	-.015	.002
		X5	-.002	-.001	-.004	-.015	.012	4.380E-05
		X2	-6.011E-05	.000	.000	.002	4.380E-05	.000

a. Dependent Variable: Y

Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.729	.974		-1.775	.078
	X1	.031	.097	.026	.322	.748
	X2	-.002	.006	-.029	-.344	.731
	X3	.109	.059	.141	1.843	.067
	X4	.790	.416	.158	1.901	.059
	X5	-.072	.065	-.093	-1.107	.270
	X6	.047	.027	.141	1.709	.089

a. Dependent Variable: abs_res

Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value[a]	.05868
Cases < Test Value	86
Cases >= Test Value	87
Total Cases	173
Number of Runs	94
Z	.992
Asymp. Sig. (2-tailed)	.321

a. Median

Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.764[a]	.583	.568	.62935

a. Predictors: (Constant), lnsize, X3, X1, X4, kap, X2

Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	91.933	6	15.322	38.684	.000[b]
	Residual	65.750	166	.396		
	Total	157.682	172			

a. Dependent Variable: Y

b. Predictors: (Constant), X6, X3, X1, X4, X5, X2

Uji Statistik T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.927	1.613		6.773	.0000
	X1	.420	.161	.140	2.607	.0100
	X2	-.022	.010	-.119	-2.113	.0360
	X3	.708	.098	.370	7.248	.0000
	X4	-.625	.688	-.050	-.908	.365
	X5	.744	.108	.388	6.921	.000
	X6	.288	.045	.348	6.361	.000

a. Dependent Variable: Y