

BAB V

KESIMPULAN DAN SARAN

5.1. Kesimpulan

Penelitian yang dilakukan berkaitan dengan pengaruh ukuran perusahaan, kompleksitas perusahaan, dan afiliasi KAP terhadap *fee* audit. Sampel yang digunakan pada penelitian ini ada sebanyak 187 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode pengamatan 4 tahun (2016-2019). Berdasarkan dari hasil penelitian, maka kesimpulan pada penelitian ini adalah sebagai berikut:

1. Ukuran perusahaan berpengaruh positif terhadap *fee* audit
2. Kompleksitas perusahaan berpengaruh positif terhadap *fee* audit
3. Afiliasi KAP berpengaruh positif terhadap *fee* audit

5.2. Implikasi

Implikasi berdasarkan hasil penelitian ini menunjukkan bahwa ukuran perusahaan, kompleksitas perusahaan, dan afiliasi KAP merupakan beberapa faktor penting yang dapat digunakan dalam penentuan besaran *fee* audit yang dibayarkan oleh perusahaan kepada KAP yang bersangkutan dengan perusahaan. KAP melakukan pertimbangan terhadap ukuran perusahaan dengan total aset yang besar memiliki jumlah transaksi yang besar. Hal ini akan berdampak pada jumlah waktu dan tim audit yang diperlukan oleh auditor ketika mengaudit lebih banyak.

Kompleksitas perusahaan berhubungan dengan anak perusahaan. Perusahaan harus membuat laporan konsolidasian yang kemudian akan berdampak pada kompleksnya proses audit yang akan dilakukan apabila perusahaan memiliki anak perusahaan dikarenakan laporan konsolidasian yang dibuat oleh perusahaan.

KAP yang berafiliasi dengan *Big Four* memiliki brand yang baik, sehingga mereka dikenal oleh banyak orang dan juga para anggota dari KAP tersebut akan menjaga nama baik KAP mereka dengan memberikan kinerja yang baik, profesionalisme, keahlian dan pengalaman. KAP yang berafiliasi dengan *big four* juga memiliki sumber daya manusia yang lebih banyak, sehingga hal tersebut berpengaruh terhadap pertimbangan dalam memberikan tawaran *fee* audit yang lebih tinggi.

5.3. Keterbatasan

Penelitian ini memiliki keterbatasan, yaitu:

1. Memiliki keterbatasan data terkait *fee* audit, dikarenakan pencantuman *fee* audit masih bersifat sukarela (*Voluntary Disclosure*) sehingga tidak semua perusahaan mengungkapkan besarnya *fee* audit yang dimiliki oleh perusahaan.
2. Terdapat beberapa perusahaan yang menggabungkan *fee* audit dengan *professional fees* sehingga tidak dapat digunakan pada penelitian

5.4. Saran

Berdasarkan hasil analisis, kesimpulan dan keterbatasan pada penelitian ini, terdapat beberapa saran yang dapat diberikan agar mendapatkan hasil penelitian yang lebih baik, yaitu:

1. Sampel yang digunakan tidak hanya berasal dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, sehingga hasil penelitian tidak hanya terfokus pada satu saja, misalnya dengan menambahkan perusahaan jasa, dagang dll.
2. Menggunakan rentang waktu pengamatan sehingga dapat mengamati perkembangan *fee* audit yang yang dibayarkan oleh perusahaan.

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Sumber Internet:

<http://iapi.or.id>

<https://peraturan.bpk.go.id>

<https://www.dpr.go.id>

LAMPIRAN



LAMPIRAN I

DATA UKURAN PERUSAHAAN, KOMPLEKSITAS PERUSAHAAN, AFILIASI KAP, DAN FEE AUDIT SEBELUM

DATA OUTLIER

| No | Tahun | Kode Perusahaan | Ln Asset | jumlah anak perusahaan | afiliasi KAP | Ln Audit fee |
|----|-------|-----------------|----------|------------------------|--------------|--------------|
| 1 | 2016 | ADES | 27.36638 | 0 | 0 | 19.62964 |
| | 2017 | ADES | 27.45695 | 0 | 0 | 19.70161 |
| | 2018 | ADES | 27.50464 | 0 | 1 | 19.71541 |
| | 2019 | ADES | 27.43546 | 0 | 1 | 19.76420 |
| 2 | 2016 | ADMG | 29.26360 | 3 | 1 | 20.12543 |
| | 2017 | ADMG | 29.25406 | 1 | 1 | 20.21244 |
| | 2018 | ADMG | 29.03332 | 1 | 1 | 19.89544 |
| | 2019 | ADMG | 28.89738 | 1 | 1 | 20.21244 |
| 3 | 2016 | AISA | 29.85614 | 5 | 0 | 20.29248 |
| | 2017 | AISA | 29.79718 | 5 | 0 | 20.50012 |
| | 2018 | AISA | 28.22788 | 5 | 0 | 21.02337 |
| | 2019 | AISA | 28.25641 | 5 | 0 | 21.11868 |
| 4 | 2016 | AKPI | 21.68488 | 2 | 1 | 20.40168 |
| | 2017 | AKPI | 21.73317 | 2 | 1 | 20.43558 |
| | 2018 | AKPI | 28.75283 | 1 | 1 | 20.46837 |

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|----|------|------|----------|----|---|----------|
| | 2019 | AKPI | 21.74456 | 2 | 1 | 20.50012 |
| 5 | 2016 | ALDO | 26.74023 | 2 | 0 | 19.20914 |
| | 2017 | ALDO | 26.93527 | 2 | 0 | 19.37619 |
| | 2018 | ALDO | 26.98881 | 2 | 0 | 19.37619 |
| | 2019 | ALDO | 27.55318 | 3 | 0 | 19.65905 |
| 6 | 2016 | ALMI | 28.39790 | 0 | 0 | 19.29615 |
| | 2017 | ALMI | 28.49656 | 0 | 0 | 19.31677 |
| | 2018 | ALMI | 28.65407 | 0 | 0 | 19.35677 |
| | 2019 | ALMI | 28.17662 | 0 | 0 | 19.40463 |
| 7 | 2016 | AMFG | 29.33666 | 1 | 1 | 21.31105 |
| | 2017 | AMFG | 29.46645 | 1 | 1 | 21.12873 |
| | 2018 | AMFG | 29.76313 | 1 | 1 | 21.39621 |
| | 2019 | AMFG | 29.79871 | 1 | 1 | 21.19327 |
| 8 | 2016 | ARNA | 28.06489 | 4 | 1 | 21.06686 |
| | 2017 | ARNA | 28.10187 | 4 | 1 | 21.12873 |
| | 2018 | ARNA | 28.13356 | 4 | 1 | 21.17752 |
| | 2019 | ARNA | 28.21833 | 4 | 1 | 21.22631 |
| 9 | 2016 | BATA | 27.41379 | 0 | 1 | 20.71018 |
| | 2017 | BATA | 27.47518 | 0 | 1 | 20.60482 |
| | 2018 | BATA | 27.49961 | 0 | 1 | 20.60482 |
| | 2019 | BATA | 27.48385 | 0 | 1 | 20.60482 |
| 10 | 2016 | BRPT | 31.17309 | 28 | 1 | 20.65070 |
| | 2017 | BRPT | 31.53005 | 32 | 1 | 20.65070 |
| | 2018 | BRPT | 32.25582 | 51 | 1 | 20.65070 |
| | 2019 | BRPT | 32.23462 | 52 | 1 | 20.97013 |

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|----|------|------|----------|----|---|----------|
| 11 | 2016 | BTON | 25.90106 | 0 | 0 | 18.49764 |
| | 2017 | BTON | 25.93549 | 0 | 0 | 18.51599 |
| | 2018 | BTON | 26.10483 | 0 | 0 | 18.46947 |
| | 2019 | BTON | 26.16378 | 0 | 0 | 18.51599 |
| 12 | 2016 | BUDI | 30.19071 | 3 | 0 | 20.50387 |
| | 2017 | BUDI | 28.70925 | 3 | 0 | 20.31830 |
| | 2018 | BUDI | 28.85273 | 3 | 0 | 20.25006 |
| | 2019 | BUDI | 28.72956 | 3 | 0 | 20.36043 |
| 13 | 2016 | CNTX | 26.78519 | 0 | 1 | 20.61814 |
| | 2017 | CNTX | 26.98080 | 0 | 1 | 20.59842 |
| | 2018 | CNTX | 27.27005 | 0 | 1 | 20.67819 |
| | 2019 | CNTX | 27.21580 | 0 | 1 | 20.66025 |
| 14 | 2016 | CPIN | 30.81758 | 63 | 1 | 22.09114 |
| | 2017 | CPIN | 30.83062 | 59 | 1 | 22.10956 |
| | 2018 | CPIN | 30.95047 | 59 | 1 | 22.22734 |
| | 2019 | CPIN | 31.01042 | 58 | 1 | 22.28141 |
| 15 | 2016 | DPNS | 26.41406 | 1 | 1 | 18.43634 |
| | 2017 | DPNS | 26.45496 | 1 | 0 | 18.40305 |
| | 2018 | DPNS | 26.49839 | 1 | 0 | 18.49494 |
| | 2019 | DPNS | 26.48576 | 1 | 0 | 18.48735 |
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| | 2018 | DVLA | 28.15149 | 3 | 1 | 20.81858 |
| | 2019 | DVLA | 28.23532 | 3 | 1 | 20.81858 |
| 17 | 2016 | ERTX | 27.28504 | 2 | 0 | 19.27510 |

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| | 2018 | ERTX | 27.53264 | 2 | 0 | 19.06253 |
| | 2019 | ERTX | 27.62385 | 2 | 0 | 19.06253 |
| 18 | 2016 | ESTI | 27.22183 | 1 | 1 | 19.87463 |
| | 2017 | ESTI | 27.44951 | 2 | 1 | 19.92476 |
| | 2018 | ESTI | 27.52368 | 2 | 1 | 19.92476 |
| | 2019 | ESTI | 27.46794 | 2 | 0 | 19.11383 |
| 19 | 2016 | GDST | 27.86023 | 0 | 0 | 18.68305 |
| | 2017 | GDST | 27.88330 | 0 | 0 | 18.72079 |
| | 2018 | GDST | 27.93250 | 0 | 0 | 18.98030 |
| | 2019 | GDST | 28.19553 | 0 | 0 | 19.00847 |
| 20 | 2016 | HDTX | 29.18781 | 1 | 0 | 18.77134 |
| | 2017 | HDTX | 29.02605 | 1 | 0 | 18.83939 |
| | 2018 | HDTX | 27.09819 | 1 | 0 | 18.92750 |
| | 2019 | HDTX | 26.77251 | 1 | 0 | 18.56044 |
| 21 | 2016 | IIKP | 26.62298 | 3 | 0 | 18.38816 |
| | 2017 | IIKP | 26.47242 | 2 | 0 | 18.51599 |
| | 2018 | IIKP | 26.42066 | 2 | 0 | 18.92146 |
| | 2019 | IIKP | 26.67516 | 2 | 0 | 19.11383 |
| 22 | 2016 | IMPC | 28.45345 | 10 | 0 | 20.73815 |
| | 2017 | IMPC | 28.46161 | 13 | 0 | 20.26914 |
| | 2018 | IMPC | 28.49399 | 14 | 0 | 20.32204 |
| | 2019 | IMPC | 28.54776 | 16 | 0 | 20.39059 |
| 23 | 2016 | INAF | 27.95429 | 2 | 0 | 20.07891 |
| | 2017 | INAF | 28.05621 | 2 | 0 | 20.10708 |

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| | 2017 | INAI | 27.82487 | 5 | 0 | 19.16262 |
| | 2018 | INAI | 27.96798 | 5 | 0 | 19.16262 |
| | 2019 | INAI | 27.82403 | 5 | 0 | 19.23826 |
| 25 | 2016 | INDR | 30.06239 | 10 | 1 | 21.02337 |
| | 2017 | INDR | 30.01425 | 11 | 1 | 21.05974 |
| | 2018 | INDR | 30.08809 | 11 | 1 | 21.05974 |
| | 2019 | INDR | 29.98003 | 10 | 1 | 21.05974 |
| 26 | 2016 | INKP | 32.15740 | 14 | 0 | 21.49337 |
| | 2017 | INKP | 32.26990 | 14 | 0 | 21.46520 |
| | 2018 | INKP | 32.47303 | 13 | 0 | 21.51172 |
| | 2019 | INKP | 29.77133 | 13 | 0 | 21.51172 |
| 27 | 2016 | INRU | 29.14847 | 0 | 0 | 19.79440 |
| | 2017 | INRU | 29.15132 | 0 | 0 | 20.04796 |
| | 2018 | INRU | 29.41524 | 0 | 0 | 19.10882 |
| | 2019 | INRU | 29.53086 | 0 | 0 | 19.61460 |
| 28 | 2016 | INTP | 31.03723 | 17 | 1 | 22.09749 |
| | 2017 | INTP | 30.99361 | 18 | 1 | 22.12445 |
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| 29 | 2016 | IPOL | 28.96628 | 4 | 0 | 20.03012 |
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| 31 | 2016 | JECC | 28.09300 | 1 | 0 | 19.56649 |
| | 2017 | JECC | 28.28750 | 1 | 0 | 19.61460 |
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| | 2019 | JECC | 28.26694 | 1 | 0 | 18.99166 |
| 32 | 2016 | JPFA | 30.58859 | 25 | 0 | 22.21550 |
| | 2017 | JPFA | 30.67977 | 26 | 1 | 22.31860 |
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| | 2019 | JPFA | 30.18616 | 30 | 1 | 22.42801 |
| 33 | 2016 | KAEF | 28.86500 | 8 | 0 | 20.28476 |
| | 2017 | KAEF | 29.43868 | 10 | 0 | 20.48754 |
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| | 2019 | KAEF | 30.53934 | 6 | 0 | 21.12873 |
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| | 2017 | KBLI | 28.73421 | 1 | 1 | 20.46837 |
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| | 2019 | KBLI | 28.89979 | 2 | 1 | 20.69281 |
| 35 | 2016 | KDSI | 27.76404 | 1 | 0 | 19.21367 |
| | 2017 | KDSI | 27.91491 | 1 | 0 | 19.27510 |
| | 2018 | KDSI | 27.96134 | 1 | 0 | 19.31677 |
| | 2019 | KDSI | 27.85708 | 1 | 0 | 19.30031 |

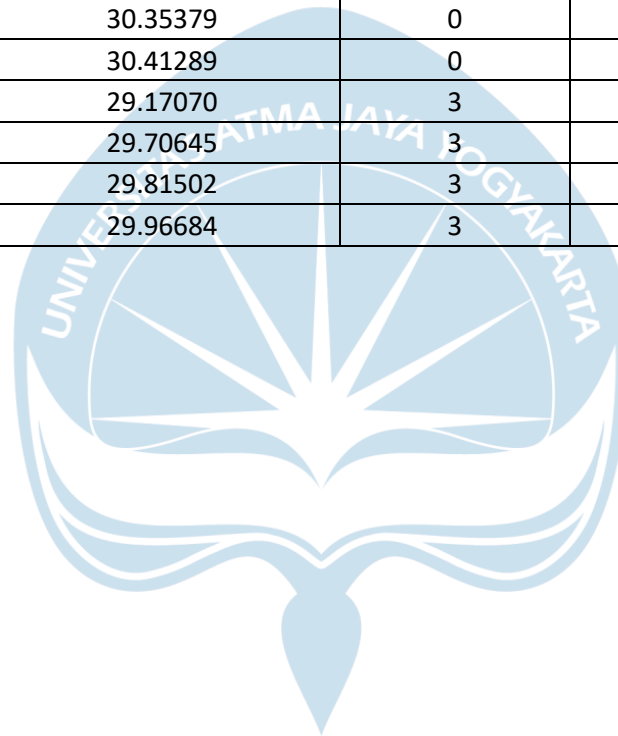
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|----|------|------|----------|----|---|----------|
| 36 | 2016 | KIAS | 28.25142 | 2 | 1 | 20.12204 |
| | 2017 | KIAS | 28.20065 | 2 | 1 | 20.16856 |
| | 2018 | KIAS | 28.16425 | 2 | 1 | 20.27082 |
| | 2019 | KIAS | 27.83940 | 2 | 1 | 20.19060 |
| 37 | 2016 | KINO | 28.82024 | 8 | 0 | 20.78342 |
| | 2017 | KINO | 28.80585 | 9 | 0 | 19.86760 |
| | 2018 | KINO | 28.90978 | 6 | 0 | 19.92476 |
| | 2019 | KINO | 29.17768 | 6 | 0 | 19.98930 |
| 38 | 2016 | KLBF | 28.05144 | 35 | 1 | 22.02209 |
| | 2017 | KLBF | 30.44140 | 36 | 1 | 22.02209 |
| | 2018 | KLBF | 30.52948 | 38 | 1 | 19.78166 |
| | 2019 | KLBF | 30.63990 | 41 | 1 | 22.15835 |
| 39 | 2016 | KRAS | 31.59930 | 11 | 1 | 22.03362 |
| | 2017 | KRAS | 31.65175 | 11 | 1 | 21.87857 |
| | 2018 | KRAS | 31.76208 | 11 | 1 | 21.89234 |
| | 2019 | KRAS | 31.45287 | 11 | 1 | 22.04502 |
| 40 | 2016 | MBTO | 27.28847 | 2 | 0 | 19.27510 |
| | 2017 | MBTO | 27.38342 | 2 | 0 | 19.50249 |
| | 2018 | MBTO | 27.19718 | 2 | 0 | 19.41763 |
| | 2019 | MBTO | 27.10519 | 2 | 0 | 19.41763 |
| 41 | 2016 | MERK | 27.33522 | 0 | 1 | 20.39476 |
| | 2017 | MERK | 27.46497 | 0 | 1 | 20.42889 |
| | 2018 | MERK | 27.86460 | 0 | 1 | 20.46708 |
| | 2019 | MERK | 27.52684 | 0 | 1 | 20.46708 |
| 42 | 2016 | MLBI | 28.45302 | 1 | 1 | 21.13405 |

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|----|------|------|----------|----|---|----------|
| | 2017 | MLBI | 28.55133 | 1 | 1 | 21.25624 |
| | 2018 | MLBI | 28.69210 | 2 | 1 | 21.45899 |
| | 2019 | MLBI | 28.69468 | 2 | 1 | 21.15114 |
| 43 | 2016 | NIKL | 28.10592 | 0 | 1 | 20.41129 |
| | 2017 | NIKL | 28.16676 | 0 | 1 | 19.84379 |
| | 2018 | NIKL | 28.38745 | 0 | 1 | 19.93030 |
| | 2019 | NIKL | 28.37706 | 0 | 1 | 20.16988 |
| 44 | 2016 | PRAS | 28.09881 | 0 | 0 | 18.82615 |
| | 2017 | PRAS | 28.06426 | 0 | 0 | 18.68305 |
| | 2018 | PRAS | 28.12300 | 0 | 0 | 18.19754 |
| | 2019 | PRAS | 28.13611 | 0 | 0 | 18.31532 |
| 45 | 2016 | PTSN | 27.51116 | 4 | 0 | 18.82615 |
| | 2017 | PTSN | 27.53723 | 4 | 0 | 19.74244 |
| | 2018 | PTSN | 28.63029 | 4 | 0 | 19.89086 |
| | 2019 | PTSN | 28.43818 | 4 | 0 | 19.90908 |
| 46 | 2016 | SIDO | 28.72550 | 3 | 0 | 19.92476 |
| | 2017 | SIDO | 28.78102 | 3 | 1 | 19.80698 |
| | 2018 | SIDO | 28.83628 | 3 | 1 | 20.72327 |
| | 2019 | SIDO | 28.89427 | 4 | 1 | 20.90559 |
| 47 | 2016 | SKBM | 27.63268 | 2 | 0 | 20.54533 |
| | 2017 | SKBM | 28.11531 | 2 | 0 | 20.12634 |
| | 2018 | SKBM | 28.20277 | 2 | 0 | 20.29248 |
| | 2019 | SKBM | 28.23007 | 10 | 0 | 20.21244 |
| 48 | 2016 | SMBR | 22.19777 | 1 | 0 | 19.53910 |
| | 2017 | SMBR | 22.34470 | 1 | 0 | 19.53910 |

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| | 2018 | SMBR | 29.34267 | 1 | 0 | 19.53910 |
| | 2019 | SMBR | 22.44089 | 1 | 0 | 19.53910 |
| 49 | 2016 | SMGR | 31.42035 | 14 | 1 | 22.23856 |
| | 2017 | SMGR | 31.52210 | 14 | 1 | 22.62936 |
| | 2018 | SMGR | 31.55860 | 14 | 1 | 22.69943 |
| | 2019 | SMGR | 32.01063 | 14 | 1 | 22.59156 |
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| | 2018 | SRSN | 27.22872 | 0 | 0 | 19.45208 |
| | 2019 | SRSN | 27.38159 | 0 | 0 | 19.18382 |
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| | 2017 | SSTM | 27.12956 | 0 | 0 | 18.82615 |
| | 2018 | SSTM | 27.05508 | 0 | 0 | 18.82615 |
| | 2019 | SSTM | 26.96698 | 0 | 0 | 18.82615 |
| 52 | 2016 | TALF | 27.50509 | 0 | 0 | 18.68305 |
| | 2017 | TALF | 27.54899 | 0 | 0 | 18.75715 |
| | 2018 | TALF | 27.61550 | 0 | 0 | 18.82615 |
| | 2019 | TALF | 27.91551 | 1 | 0 | 19.70161 |
| 53 | 2016 | TBLA | 30.16447 | 12 | 0 | 21.31549 |
| | 2017 | TBLA | 30.29507 | 14 | 0 | 21.06771 |
| | 2018 | TBLA | 30.42463 | 14 | 0 | 21.74107 |
| | 2019 | TBLA | 30.48536 | 14 | 0 | 21.74107 |
| 54 | 2016 | TCID | 28.41268 | 0 | 1 | 20.56192 |
| | 2017 | TCID | 28.49045 | 0 | 1 | 20.57244 |
| | 2018 | TCID | 28.52512 | 0 | 1 | 20.57244 |

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|----|------|------|----------|---|---|----------|
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| 55 | 2016 | TFCO | 29.09664 | 0 | 1 | 20.21244 |
| | 2017 | TFCO | 29.13213 | 0 | 1 | 20.25326 |
| | 2018 | TFCO | 29.17020 | 0 | 1 | 20.27698 |
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| 56 | 2016 | TKIM | 31.14176 | 8 | 1 | 20.81858 |
| | 2017 | TKIM | 31.18539 | 8 | 0 | 20.81858 |
| | 2018 | TKIM | 31.39078 | 8 | 0 | 20.81858 |
| | 2019 | TKIM | 31.38216 | 8 | 0 | 20.81858 |
| 57 | 2016 | TPIA | 30.98474 | 6 | 1 | 21.51297 |
| | 2017 | TPIA | 31.33163 | 6 | 1 | 21.42402 |
| | 2018 | TPIA | 31.45869 | 5 | 1 | 21.60827 |
| | 2019 | TPIA | 31.50171 | 5 | 0 | 21.40383 |
| 58 | 2016 | ULTJ | 29.07540 | 7 | 0 | 20.79559 |
| | 2017 | ULTJ | 29.27503 | 8 | 1 | 20.94641 |
| | 2018 | ULTJ | 29.34588 | 8 | 1 | 21.05974 |
| | 2019 | ULTJ | 29.51937 | 8 | 1 | 21.11868 |
| 59 | 2016 | UNIC | 28.85738 | 6 | 1 | 20.43558 |
| | 2017 | UNIC | 28.74002 | 7 | 1 | 20.46837 |
| | 2018 | UNIC | 28.86167 | 8 | 1 | 20.50635 |
| | 2019 | UNIC | 28.74775 | 8 | 1 | 20.54054 |
| 60 | 2016 | UNVR | 30.44916 | 0 | 1 | 22.03160 |
| | 2017 | UNVR | 30.57052 | 0 | 1 | 22.39097 |
| | 2018 | UNVR | 30.60261 | 0 | 1 | 22.46373 |
| | 2019 | UNVR | 30.65871 | 0 | 1 | 22.49822 |

| | | | | | | |
|----|------|------|----------|---|---|----------|
| 61 | 2016 | WSBP | 30.25092 | 0 | 0 | 19.23161 |
| | 2017 | WSBP | 30.33369 | 0 | 1 | 19.33697 |
| | 2018 | WSBP | 30.35379 | 0 | 0 | 20.29248 |
| | 2019 | WSBP | 30.41289 | 0 | 0 | 20.40856 |
| 62 | 2016 | WTON | 29.17070 | 3 | 0 | 19.34494 |
| | 2017 | WTON | 29.70645 | 3 | 0 | 19.53910 |
| | 2018 | WTON | 29.81502 | 3 | 0 | 19.74134 |
| | 2019 | WTON | 29.96684 | 3 | 0 | 19.76692 |



LAMPIRAN II

DATA UKURAN PERUSAHAAN, KOMPLEKSITAS PERUSAHAAN, AFILIASI KAP, DAN *FEE* AUDIT

SETELAH DATA OUTLIER

| No | Tahun | Kode Perusahaan | Ln Asset | jumlah anak perusahaan | afiliasi KAP | Ln Audit fee |
|----|-------|-----------------|----------|------------------------|--------------|--------------|
| 1 | 2016 | ADES | 27.36638 | 0 | 0 | 19.62964 |
| | 2017 | ADES | 27.45695 | 0 | 0 | 19.70161 |
| | 2018 | ADES | 27.50464 | 0 | 1 | 19.71541 |
| | 2019 | ADES | 27.43546 | 0 | 1 | 19.76420 |
| 2 | 2016 | ADMG | 29.26360 | 3 | 1 | 20.12543 |
| | 2017 | ADMG | 29.25406 | 1 | 1 | 20.21244 |
| | 2018 | ADMG | 29.03332 | 1 | 1 | 19.89544 |
| | 2019 | ADMG | 28.89738 | 1 | 1 | 20.21244 |
| 3 | 2016 | AISA | 29.85614 | 5 | 0 | 20.29248 |
| | 2017 | AISA | 29.79718 | 5 | 0 | 20.50012 |
| | 2018 | AISA | 28.22788 | 5 | 0 | 21.02337 |
| | 2019 | AISA | 28.25641 | 5 | 0 | 21.11868 |
| 4 | 2018 | AKPI | 28.75283 | 1 | 1 | 20.46837 |
| 5 | 2016 | ALDO | 26.74023 | 2 | 0 | 19.20914 |
| | 2017 | ALDO | 26.93527 | 2 | 0 | 19.37619 |
| | 2018 | ALDO | 26.98881 | 2 | 0 | 19.37619 |

| | | | | | | |
|----|------|------|----------|---|---|----------|
| | 2019 | ALDO | 27.55318 | 3 | 0 | 19.65905 |
| 6 | 2016 | ALMI | 28.39790 | 0 | 0 | 19.29615 |
| | 2017 | ALMI | 28.49656 | 0 | 0 | 19.31677 |
| | 2018 | ALMI | 28.65407 | 0 | 0 | 19.35677 |
| | 2019 | ALMI | 28.17662 | 0 | 0 | 19.40463 |
| 7 | 2016 | AMFG | 29.33666 | 1 | 1 | 21.31105 |
| | 2017 | AMFG | 29.46645 | 1 | 1 | 21.12873 |
| | 2018 | AMFG | 29.76313 | 1 | 1 | 21.39621 |
| | 2019 | AMFG | 29.79871 | 1 | 1 | 21.19327 |
| 8 | 2016 | ARNA | 28.06489 | 4 | 1 | 21.06686 |
| | 2017 | ARNA | 28.10187 | 4 | 1 | 21.12873 |
| | 2018 | ARNA | 28.13356 | 4 | 1 | 21.17752 |
| | 2019 | ARNA | 28.21833 | 4 | 1 | 21.22631 |
| 9 | 2016 | BATA | 27.41379 | 0 | 1 | 20.71018 |
| | 2017 | BATA | 27.47518 | 0 | 1 | 20.60482 |
| | 2018 | BATA | 27.49961 | 0 | 1 | 20.60482 |
| | 2019 | BATA | 27.48385 | 0 | 1 | 20.60482 |
| 10 | 2016 | BTON | 25.90106 | 0 | 0 | 18.49764 |
| | 2017 | BTON | 25.93549 | 0 | 0 | 18.51599 |
| | 2018 | BTON | 26.10483 | 0 | 0 | 18.46947 |
| | 2019 | BTON | 26.16378 | 0 | 0 | 18.51599 |
| 11 | 2016 | BUDI | 30.19071 | 3 | 0 | 20.50387 |
| | 2017 | BUDI | 28.70925 | 3 | 0 | 20.31830 |
| | 2018 | BUDI | 28.85273 | 3 | 0 | 20.25006 |
| | 2019 | BUDI | 28.72956 | 3 | 0 | 20.36043 |

| | | | | | | |
|----|------|------|----------|---|---|----------|
| 12 | 2016 | CNTX | 26.78519 | 0 | 1 | 20.61814 |
| | 2017 | CNTX | 26.98080 | 0 | 1 | 20.59842 |
| | 2018 | CNTX | 27.27005 | 0 | 1 | 20.67819 |
| | 2019 | CNTX | 27.21580 | 0 | 1 | 20.66025 |
| 13 | 2016 | DPNS | 26.41406 | 1 | 1 | 18.43634 |
| | 2017 | DPNS | 26.45496 | 1 | 0 | 18.40305 |
| | 2018 | DPNS | 26.49839 | 1 | 0 | 18.49494 |
| | 2019 | DPNS | 26.48576 | 1 | 0 | 18.48735 |
| 14 | 2016 | DVLA | 28.05718 | 3 | 1 | 20.81858 |
| | 2017 | DVLA | 28.12626 | 3 | 1 | 20.81858 |
| | 2018 | DVLA | 28.15149 | 3 | 1 | 20.81858 |
| | 2019 | DVLA | 28.23532 | 3 | 1 | 20.81858 |
| 15 | 2016 | ERTX | 27.28504 | 2 | 0 | 19.27510 |
| | 2017 | ERTX | 27.41142 | 2 | 0 | 19.03587 |
| | 2018 | ERTX | 27.53264 | 2 | 0 | 19.06253 |
| | 2019 | ERTX | 27.62385 | 2 | 0 | 19.06253 |
| 16 | 2016 | ESTI | 27.22183 | 1 | 1 | 19.87463 |
| | 2017 | ESTI | 27.44951 | 2 | 1 | 19.92476 |
| | 2018 | ESTI | 27.52368 | 2 | 1 | 19.92476 |
| | 2019 | ESTI | 27.46794 | 2 | 0 | 19.11383 |
| 17 | 2016 | GDST | 27.86023 | 0 | 0 | 18.68305 |
| | 2017 | GDST | 27.88330 | 0 | 0 | 18.72079 |
| | 2018 | GDST | 27.93250 | 0 | 0 | 18.98030 |
| | 2019 | GDST | 28.19553 | 0 | 0 | 19.00847 |
| 18 | 2016 | HDTX | 29.18781 | 1 | 0 | 18.77134 |

| | | | | | | |
|----|------|------|----------|----|---|----------|
| | 2017 | HDTX | 29.02605 | 1 | 0 | 18.83939 |
| | 2018 | HDTX | 27.09819 | 1 | 0 | 18.92750 |
| | 2019 | HDTX | 26.77251 | 1 | 0 | 18.56044 |
| 19 | 2016 | IIKP | 26.62298 | 3 | 0 | 18.38816 |
| | 2017 | IIKP | 26.47242 | 2 | 0 | 18.51599 |
| | 2018 | IIKP | 26.42066 | 2 | 0 | 18.92146 |
| | 2019 | IIKP | 26.67516 | 2 | 0 | 19.11383 |
| 20 | 2016 | IMPC | 28.45345 | 10 | 0 | 20.73815 |
| | 2017 | IMPC | 28.46161 | 13 | 0 | 20.26914 |
| | 2018 | IMPC | 28.49399 | 14 | 0 | 20.32204 |
| | 2019 | IMPC | 28.54776 | 16 | 0 | 20.39059 |
| 21 | 2016 | INAF | 27.95429 | 2 | 0 | 20.07891 |
| | 2017 | INAF | 28.05621 | 2 | 0 | 20.10708 |
| | 2018 | INAF | 27.99730 | 2 | 0 | 20.22569 |
| | 2019 | INAF | 27.95595 | 2 | 0 | 20.03012 |
| 22 | 2016 | INAI | 27.60497 | 4 | 0 | 19.06253 |
| | 2017 | INAI | 27.82487 | 5 | 0 | 19.16262 |
| | 2018 | INAI | 27.96798 | 5 | 0 | 19.16262 |
| | 2019 | INAI | 27.82403 | 5 | 0 | 19.23826 |
| 23 | 2016 | INDR | 30.06239 | 10 | 1 | 21.02337 |
| | 2017 | INDR | 30.01425 | 11 | 1 | 21.05974 |
| | 2018 | INDR | 30.08809 | 11 | 1 | 21.05974 |
| | 2019 | INDR | 29.98003 | 10 | 1 | 21.05974 |
| 24 | 2019 | INKP | 29.77133 | 13 | 0 | 21.51172 |
| 25 | 2016 | INRU | 29.14847 | 0 | 0 | 19.79440 |

| | | | | | | |
|----|------|------|----------|----|---|----------|
| | 2017 | INRU | 29.15132 | 0 | 0 | 20.04796 |
| | 2018 | INRU | 29.41524 | 0 | 0 | 19.10882 |
| | 2019 | INRU | 29.53086 | 0 | 0 | 19.61460 |
| 26 | 2016 | INTP | 31.03723 | 17 | 1 | 22.09749 |
| | 2017 | INTP | 30.99361 | 18 | 1 | 22.12445 |
| | 2018 | INTP | 30.95565 | 18 | 1 | 22.17028 |
| | 2019 | INTP | 30.95273 | 24 | 1 | 22.24257 |
| 27 | 2016 | IPOL | 28.96628 | 4 | 0 | 20.03012 |
| | 2017 | IPOL | 28.99175 | 4 | 0 | 20.03012 |
| | 2018 | IPOL | 29.07329 | 4 | 0 | 20.03012 |
| | 2019 | IPOL | 28.98120 | 4 | 0 | 20.12543 |
| 28 | 2016 | ISSP | 29.42972 | 1 | 0 | 20.06934 |
| | 2017 | ISSP | 29.46670 | 1 | 0 | 20.21244 |
| | 2018 | ISSP | 29.50191 | 1 | 0 | 20.21244 |
| | 2019 | ISSP | 29.49114 | 1 | 0 | 20.21244 |
| 29 | 2016 | JECC | 28.09300 | 1 | 0 | 19.56649 |
| | 2017 | JECC | 28.28750 | 1 | 0 | 19.61460 |
| | 2018 | JECC | 28.36417 | 1 | 0 | 19.67344 |
| | 2019 | JECC | 28.26694 | 1 | 0 | 18.99166 |
| 30 | 2016 | KAEF | 28.86500 | 8 | 0 | 20.28476 |
| | 2017 | KAEF | 29.43868 | 10 | 0 | 20.48754 |
| | 2018 | KAEF | 29.87814 | 10 | 0 | 20.58285 |
| | 2019 | KAEF | 30.53934 | 6 | 0 | 21.12873 |
| 31 | 2016 | KBLI | 28.25772 | 1 | 1 | 20.33022 |
| | 2017 | KBLI | 28.73421 | 1 | 1 | 20.46837 |

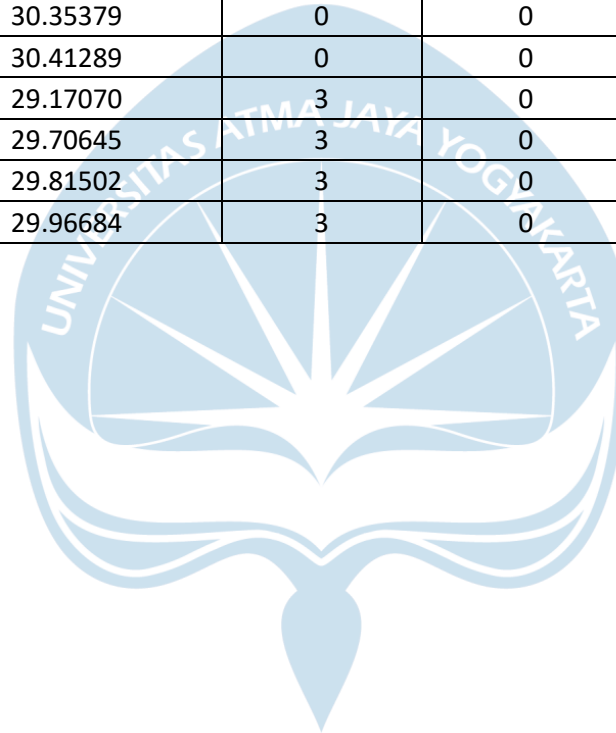
| | | | | | | |
|----|------|------|----------|----|---|----------|
| | 2018 | KBLI | 28.80808 | 1 | 1 | 20.72327 |
| | 2019 | KBLI | 28.89979 | 2 | 1 | 20.69281 |
| 32 | 2016 | KDSI | 27.76404 | 1 | 0 | 19.21367 |
| | 2017 | KDSI | 27.91491 | 1 | 0 | 19.27510 |
| | 2018 | KDSI | 27.96134 | 1 | 0 | 19.31677 |
| | 2019 | KDSI | 27.85708 | 1 | 0 | 19.30031 |
| 33 | 2016 | KIAS | 28.25142 | 2 | 1 | 20.12204 |
| | 2017 | KIAS | 28.20065 | 2 | 1 | 20.16856 |
| | 2018 | KIAS | 28.16425 | 2 | 1 | 20.27082 |
| | 2019 | KIAS | 27.83940 | 2 | 1 | 20.19060 |
| 34 | 2016 | KINO | 28.82024 | 8 | 0 | 20.78342 |
| | 2017 | KINO | 28.80585 | 9 | 0 | 19.86760 |
| | 2018 | KINO | 28.90978 | 6 | 0 | 19.92476 |
| | 2019 | KINO | 29.17768 | 6 | 0 | 19.98930 |
| 35 | 2016 | KRAS | 31.59930 | 11 | 1 | 22.03362 |
| | 2017 | KRAS | 31.65175 | 11 | 1 | 21.87857 |
| | 2018 | KRAS | 31.76208 | 11 | 1 | 21.89234 |
| | 2019 | KRAS | 31.45287 | 11 | 1 | 22.04502 |
| 36 | 2016 | MBTO | 27.28847 | 2 | 0 | 19.27510 |
| | 2017 | MBTO | 27.38342 | 2 | 0 | 19.50249 |
| | 2018 | MBTO | 27.19718 | 2 | 0 | 19.41763 |
| | 2019 | MBTO | 27.10519 | 2 | 0 | 19.41763 |
| 37 | 2016 | MERK | 27.33522 | 0 | 1 | 20.39476 |
| | 2017 | MERK | 27.46497 | 0 | 1 | 20.42889 |
| | 2018 | MERK | 27.86460 | 0 | 1 | 20.46708 |

| | | | | | | |
|----|------|------|----------|----|---|----------|
| | 2019 | MERK | 27.52684 | 0 | 1 | 20.46708 |
| 38 | 2016 | MLBI | 28.45302 | 1 | 1 | 21.13405 |
| | 2017 | MLBI | 28.55133 | 1 | 1 | 21.25624 |
| | 2018 | MLBI | 28.69210 | 2 | 1 | 21.45899 |
| | 2019 | MLBI | 28.69468 | 2 | 1 | 21.15114 |
| 39 | 2016 | NIKL | 28.10592 | 0 | 1 | 20.41129 |
| | 2017 | NIKL | 28.16676 | 0 | 1 | 19.84379 |
| | 2018 | NIKL | 28.38745 | 0 | 1 | 19.93030 |
| | 2019 | NIKL | 28.37706 | 0 | 1 | 20.16988 |
| 40 | 2016 | PRAS | 28.09881 | 0 | 0 | 18.82615 |
| | 2017 | PRAS | 28.06426 | 0 | 0 | 18.68305 |
| | 2018 | PRAS | 28.12300 | 0 | 0 | 18.19754 |
| | 2019 | PRAS | 28.13611 | 0 | 0 | 18.31532 |
| 41 | 2016 | PTSN | 27.51116 | 4 | 0 | 18.82615 |
| | 2017 | PTSN | 27.53723 | 4 | 0 | 19.74244 |
| | 2018 | PTSN | 28.63029 | 4 | 0 | 19.89086 |
| | 2019 | PTSN | 28.43818 | 4 | 0 | 19.90908 |
| 42 | 2016 | SIDO | 28.72550 | 3 | 0 | 19.92476 |
| | 2017 | SIDO | 28.78102 | 3 | 1 | 19.80698 |
| | 2018 | SIDO | 28.83628 | 3 | 1 | 20.72327 |
| | 2019 | SIDO | 28.89427 | 4 | 1 | 20.90559 |
| 43 | 2016 | SKBM | 27.63268 | 2 | 0 | 20.54533 |
| | 2017 | SKBM | 28.11531 | 2 | 0 | 20.12634 |
| | 2018 | SKBM | 28.20277 | 2 | 0 | 20.29248 |
| | 2019 | SKBM | 28.23007 | 10 | 0 | 20.21244 |

| | | | | | | |
|----|------|------|----------|----|---|----------|
| 44 | 2018 | SMBR | 29.34267 | 1 | 0 | 19.53910 |
| | 2019 | SMBR | 22.44089 | 1 | 0 | 19.53910 |
| 45 | 2016 | SMGR | 31.42035 | 14 | 1 | 22.23856 |
| | 2017 | SMGR | 31.52210 | 14 | 1 | 22.62936 |
| | 2018 | SMGR | 31.55860 | 14 | 1 | 22.69943 |
| | 2019 | SMGR | 32.01063 | 14 | 1 | 22.59156 |
| 46 | 2016 | SRSN | 27.29855 | 0 | 0 | 19.10378 |
| | 2017 | SRSN | 27.20442 | 0 | 0 | 19.13118 |
| | 2018 | SRSN | 27.22872 | 0 | 0 | 19.45208 |
| | 2019 | SRSN | 27.38159 | 0 | 0 | 19.18382 |
| 47 | 2016 | SSTM | 27.23198 | 0 | 0 | 18.42068 |
| | 2017 | SSTM | 27.12956 | 0 | 0 | 18.82615 |
| | 2018 | SSTM | 27.05508 | 0 | 0 | 18.82615 |
| | 2019 | SSTM | 26.96698 | 0 | 0 | 18.82615 |
| 48 | 2016 | TALF | 27.50509 | 0 | 0 | 18.68305 |
| | 2017 | TALF | 27.54899 | 0 | 0 | 18.75715 |
| | 2018 | TALF | 27.61550 | 0 | 0 | 18.82615 |
| | 2019 | TALF | 27.91551 | 1 | 0 | 19.70161 |
| 49 | 2016 | TBLA | 30.16447 | 12 | 0 | 21.31549 |
| | 2017 | TBLA | 30.29507 | 14 | 0 | 21.06771 |
| | 2018 | TBLA | 30.42463 | 14 | 0 | 21.74107 |
| | 2019 | TBLA | 30.48536 | 14 | 0 | 21.74107 |
| 50 | 2016 | TCID | 28.41268 | 0 | 1 | 20.56192 |
| | 2017 | TCID | 28.49045 | 0 | 1 | 20.57244 |
| | 2018 | TCID | 28.52512 | 0 | 1 | 20.57244 |

| | | | | | | |
|----|------|------|----------|---|---|----------|
| | 2019 | TCID | 28.56758 | 0 | 1 | 20.57244 |
| 51 | 2016 | TFCO | 29.09664 | 0 | 1 | 20.21244 |
| | 2017 | TFCO | 29.13213 | 0 | 1 | 20.25326 |
| | 2018 | TFCO | 29.17020 | 0 | 1 | 20.27698 |
| | 2019 | TFCO | 29.10325 | 0 | 1 | 20.27698 |
| 52 | 2016 | TKIM | 31.14176 | 8 | 1 | 20.81858 |
| | 2017 | TKIM | 31.18539 | 8 | 0 | 20.81858 |
| | 2018 | TKIM | 31.39078 | 8 | 0 | 20.81858 |
| | 2019 | TKIM | 31.38216 | 8 | 0 | 20.81858 |
| 53 | 2016 | TPIA | 30.98474 | 6 | 1 | 21.51297 |
| | 2017 | TPIA | 31.33163 | 6 | 1 | 21.42402 |
| | 2018 | TPIA | 31.45869 | 5 | 1 | 21.60827 |
| | 2019 | TPIA | 31.50171 | 5 | 0 | 21.40383 |
| 54 | 2016 | ULTJ | 29.07540 | 7 | 0 | 20.79559 |
| | 2017 | ULTJ | 29.27503 | 8 | 1 | 20.94641 |
| | 2018 | ULTJ | 29.34588 | 8 | 1 | 21.05974 |
| | 2019 | ULTJ | 29.51937 | 8 | 1 | 21.11868 |
| 55 | 2016 | UNIC | 28.85738 | 6 | 1 | 20.43558 |
| | 2017 | UNIC | 28.74002 | 7 | 1 | 20.46837 |
| | 2018 | UNIC | 28.86167 | 8 | 1 | 20.50635 |
| | 2019 | UNIC | 28.74775 | 8 | 1 | 20.54054 |
| 56 | 2016 | UNVR | 30.44916 | 0 | 1 | 22.03160 |
| | 2017 | UNVR | 30.57052 | 0 | 1 | 22.39097 |
| | 2018 | UNVR | 30.60261 | 0 | 1 | 22.46373 |
| | 2019 | UNVR | 30.65871 | 0 | 1 | 22.49822 |

| | | | | | | |
|----|------|------|----------|---|---|----------|
| 57 | 2016 | WSBP | 30.25092 | 0 | 0 | 19.23161 |
| | 2017 | WSBP | 30.33369 | 0 | 1 | 19.33697 |
| | 2018 | WSBP | 30.35379 | 0 | 0 | 20.29248 |
| | 2019 | WSBP | 30.41289 | 0 | 0 | 20.40856 |
| 58 | 2016 | WTON | 29.17070 | 3 | 0 | 19.34494 |
| | 2017 | WTON | 29.70645 | 3 | 0 | 19.53910 |
| | 2018 | WTON | 29.81502 | 3 | 0 | 19.74134 |
| | 2019 | WTON | 29.96684 | 3 | 0 | 19.76692 |



LAMPIRAN III

HASIL OUTPUT SPSS

1. Hasil Uji Normalitas Sebelum Outlier

| One-Sample Kolmogorov-Smirnov Test | | |
|---|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 248 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .64724432 |
| Most Extreme Differences | Absolute | .040 |
| | Positive | .040 |
| | Negative | -.037 |
| Test Statistic | | .040 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |

2. Hasil Uji Normalitas Setelah Outlier

| One-Sample Kolmogorov-Smirnov Test | | |
|---|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 224 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .51381682 |
| Most Extreme Differences | Absolute | .048 |
| | Positive | .044 |
| | Negative | -.048 |
| Test Statistic | | .048 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |

3. Hasil Statistik Deskriptif Sebelum Outlier

| Descriptive Statistics | | | | | |
|------------------------|-----|----------|----------|------------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| LNASSET | 248 | 21.68488 | 32.47303 | 28.6557146 | 1.78256021 |
| JAP | 248 | 0 | 63 | 5.97 | 10.806 |
| KAP | 248 | 0 | 1 | .45 | .499 |
| LNFEED | 248 | 18.19754 | 22.69943 | 20.2694251 | 1.05920509 |
| Valid N (listwise) | 248 | | | | |

4. Hasil Statistik Deskriptif Setelah Outlier

| Descriptive Statistics | | | | | |
|------------------------|-----|----------|----------|------------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| LNASSET | 224 | 22.44089 | 32.01063 | 28.6041260 | 1.39235781 |
| JAP | 224 | 0 | 24 | 3.44 | 4.426 |
| KAP | 224 | 0 | 1 | .42 | .495 |
| LNFEED | 224 | 18.19754 | 22.69943 | 20.1561258 | 1.00677563 |
| Valid N (listwise) | 224 | | | | |

5. Hasil Uji Multikolinearitas

| Coefficients ^a | | | |
|---------------------------|---------|-------------------------|-------|
| Model | | Collinearity Statistics | |
| | | Tolerance | VIF |
| 1 | LNASSET | .634 | 1.578 |
| | JAP | .676 | 1.479 |
| | KAP | .923 | 1.083 |

a. Dependent Variable : LNFEED

6. Hasil Uji Heterokedastisitas

| Coefficients ^a | | | | | | |
|---------------------------|------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .502 | .532 | | .943 | .347 |
| | LNASSET | -.003 | .019 | -.015 | -.174 | .862 |
| | JAP | -.009 | .006 | -.122 | -1.511 | .132 |
| | KAP | .063 | .045 | .097 | 1.402 | .162 |

a. Dependent Variable: ABS_RESID

7. Hasil Uji Autokorelasi Sebelum Transformasi

| Model Summary ^b | | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .860 ^a | .740 | .736 | .51730825 | .951 |

a. Predictors: (Constant), KAP, JAP, LNASSET
b. Dependent Variable: LNFEED

8. Hasil Uji Autokorelasi Setelah Transformasi

| Model Summary ^{c,d} | | | | | |
|------------------------------|-------------------|-----------------------|-------------------|----------------------------|---------------|
| Model | R | R Square ^b | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .998 ^a | .997 | .996 | .57304212 | 2.138 |

a. Predictors: LAG_X3, LAG_X2, LAG_X1

9. Hasil Uji F

| ANOVA ^a | | | | | | |
|--|------------|----------------|-----|-------------|---------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 167.158 | 3 | 55.719 | 208.213 | .000 ^b |
| | Residual | 58.874 | 220 | .268 | | |
| | Total | 226.032 | 223 | | | |
| a. Dependent Variable: LNREE | | | | | | |
| b. Predictors: (Constant), KAP, JAP, LNASSET | | | | | | |

10. Hasil Uji t

| Coefficients ^a | | | | | | |
|---------------------------|------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 10.839 | .869 | | 12.469 | .000 |
| | LNASSET | .304 | .031 | .421 | 9.728 | .000 |
| | JAP | .066 | .010 | .290 | 6.927 | .000 |
| | KAP | .934 | .073 | .459 | 12.821 | .000 |

11. Koefisien Determinasi

| Model Summary ^b | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .860 ^a | .740 | .736 | .51730825 |