

LAMPIRAN

Tabel 4.2
Hasil Deskriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SIZE	195	23.44	33.32	28.4665	1.87403
KM	195	.00	.89	.1120	.18055
KI	195	.00	1.00	.5421	.27902
PKI	195	.17	1.00	.3909	.10911
UKA	195	1.00	9.00	3.4974	1.22842
JRDK	195	2.00	51.00	6.8359	6.13203
JRKA	195	2.00	46.00	6.5538	5.92748
FEE	195	15.91	28.66	21.9571	2.13546
KA	195	.00	1.00	.4256	.49571
Valid N (listwise)	195				

Sumber : Data Sekunder Diolah, 2018

Tabel 4.3
Hasil Uji Normalitas One –Sampel Kolmogorov-Smirnov Tes

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		195
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1.25673023
Most Extreme Differences	Absolute	.097
	Positive	.068
	Negative	-.097
Kolmogorov-Smirnov Z		1.353
Asymp. Sig. (2-tailed)		.051

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Data Sekunder Diolah, 2018

Tabel 4.4
Uji Multikolinieritas

Coefficients^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.442	1.535		-2.242	.026		
	SIZE	.933	.051	.819	18.161	.000	.911	1.097
	KM	1.040	.579	.088	1.796	.074	.772	1.295
	KI	-.265	.366	-.035	-.725	.469	.811	1.232
	PKI	-1.135	.855	-.058	-1.328	.186	.971	1.030
	UKA	-.183	.077	-.105	-2.370	.019	.939	1.066
	JRDK	-.015	.015	-.042	-.952	.342	.960	1.041
	JRKA	.008	.016	.023	.502	.616	.904	1.107

a. Dependent Variable: FEE

Sumber : Data Sekunder Diolah, 2018

Tabel 4.5
Uji Autokorelasi
Model Summary^b

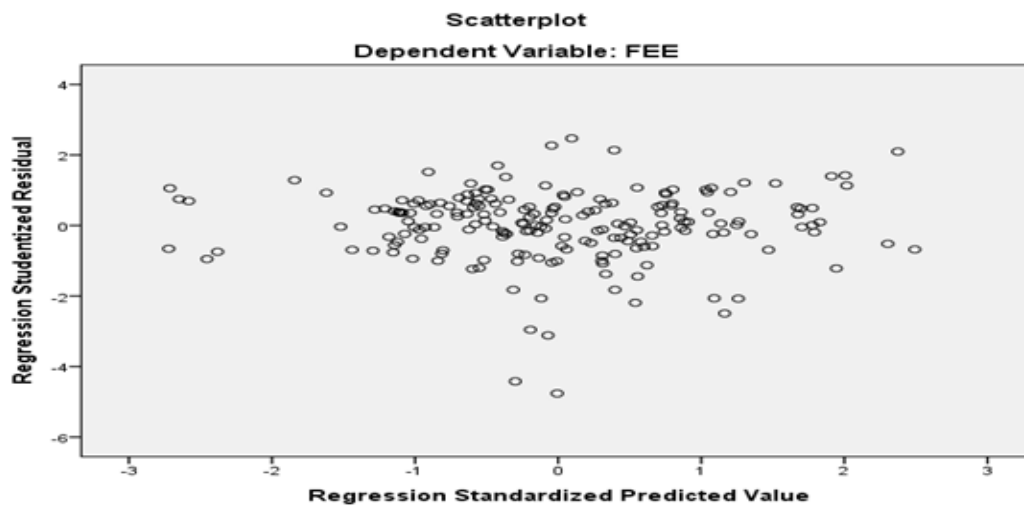
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.808 ^a	.654	.641	1.28004	2.023

a. Predictors: (Constant), JRKA, PKI, KI, JRDK, KA, SIZE, KM

b. Dependent Variable: FEE

Sumber: Data Sekunder Diolah, 2018

Tabel 4.6
Uji Heteroskedastisitas



Sumber : Data Sekunder Diolah, 2018

Tabel 4.7
Hasil Analisis Regresi Linier

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.442	1.535		-2.242	.026
	SIZE	.933	.051	.819	18.161	.000
	KM	1.040	.579	.088	1.796	.074
	KI	-.265	.366	-.035	-.725	.469
	PKI	-1.135	.855	-.058	-1.328	.186
	UKA	-.183	.077	-.105	-2.370	.019
	JRDK	-.015	.015	-.042	-.952	.342
	JRKA	.008	.016	.023	.502	.616

a. Dependent Variable: FEE

Sumber : Data Sekunder Diolah, 2018

Tabel 4.8
Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.808 ^a	.654	.641	1.28004	2.023

a. Predictors: (Constant), JRKA, PKI, KI, JRDK, UKA, SIZE, KM

b. Dependent Variable: FEE

Sumber : Data Sekunder Diolah,2018

Tabel 4.9

Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	578.281	7	82.612	50.419	.000 ^b
	Residual	306.398	187	1.638		
	Total	884.679	194			

a. Dependent Variable: FEE

b. Predictors: (Constant), JRKA, PKI, KI, JRDK, UKA, SIZE, KM

Sumber : Data Sekunder Diolah,2018

Tabel 4.10

Hasil Uji t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.442	1.535		-2.242	.026
	SIZE	.933	.051	.819	18.161	.000
	KM	1.040	.579	.088	1.796	.074
	KI	-.265	.366	-.035	-.725	.469
	PKI	-1.135	.855	-.058	-1.328	.186
	UKA	-.183	.077	-.105	-2.370	.019
	JRDK	-.015	.015	-.042	-.952	.342
	JRKA	.008	.016	.023	.502	.616

a. Dependent Variable: FEE

Sumber; Data Sekunder Diolah, 2018

Tabel 4.12
Hasil Uji Model Regresi Logistik

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a fee	.150	.071	4.493	1	.034	1.162	1.011	1.335
Constant	-3.604	1.569	5.277	1	.022	.027		

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

Sumber: Data Sekunder yang Diolah (2018)

Tabel 4.13
Nilai -2 Log Likelihood

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients	
			Constant	fee
Step 1	1	261.334	-3.434	.143
	2	261.320	-3.603	.150
	3	261.320	-3.604	.150

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 265.999
- d. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Sumber: olah data SPSS V 20, 2018

Tabel 4.14
Hasil Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	261.320 ^a	.024	.032

- a. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Sumber: Data Sekunder yang Diolah (2018)

Tabel 4.15
Hasil Uji Kelayakan Model

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.204	8	.325

Sumber: Data Sekunder yang Diolah (2018)

Tabel 4.16
Matriks Klasifikasi

Classification Table^a

Observed		Predicted		Percentage Correct
		Kualitas audit .00	1.00	
Step 1	Kualitas audit .00	98	14	87.5
	1.00	65	18	21.7
Overall Percentage				59.5

a. The cut value is .500

Sumber: Data Sekunder yang Diolah (2018)

Tabel 4.17

Hasil Pengujian Koefisien Regresi Logistik

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a fee	.150	.071	4.493	1	.034	1.162
Constant	-3.604	1.569	5.277	1	.022	.027

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

Sumber: Data Sekunder yang Diolah (2018)

Sampel Perusahaan Non Keuangan

DSNG	Dhaema Satya Nusantara Tbk
GZCO	Gozco Plantation Tbk
PALM	Provident Agro Tbk
SSMS	Sawit Sumbermas Sarana Tbk
DSFI	Dharma Samudra Fishing Industries Tbk
PTBA	Tambang Batubara Bukit Asam Tbk
RUIS	Radiant Utama Interinsco Tbk
ANTM	Aneka Tambang Tbk
CTTH	Citatah Tbk
GWSA	Grenwood Sejahtera Tbk
KIJA	Kawasa Industri Jababeka Tbk
MTLA	Metropolitan Land Tbk
OMREE	Indonesia Prima Property Tbk
PUDP	Pudjiati Prestige Tbk
PWON	Pakuwon Jati Tbk
RBMS	Rista Bintang Mahkota Sejati Tbk
SMRA	Summarecon Agung Tbk
ACST	Acset indonusa Tbk
DGIK	Nusa Konstruksi Enjiniring Tbk
NRCA	Nusa Raya Cipta Tbk
SSIA	Surya Semesta Internusa Tbk
TLKM	Telekomunikasi Indonesia Tbk
ASSA	Adi Sarana Armada Tbk
BIRD	Blue Bird Tbk
NELY	Pelayaran Nelly Dwi Zputri Tbk
TMAS	Pelayaran Temputan Emas Tbk
BALI	Bali Towerindo Sentra Tbk
BUKK	Bukaka Tehnik Utama Tbk
AIMS	Akbar Indo makmur Stimic Tbk
AKRA	AKR Corporind Tbk
MICE	Multi Indocitra Tbk
MPMX	Mitra Pinasthika Resources Tbk
TGKA	Tigaraksa Satria Tbk
UNTR	United Tractor Tbk
ECII	Electonic City Indonesia Tbk
RANC	Supra Boga Lestari Tbk
SONA	Sona Topas Toursm Industry Tbk
BAYU	Bayu Buana Tbk

HOME	Hotel Mandarine Tbk
ICON	Island Concepts Indonesia Tbk
INPP	Indonesia Paradise Property Tbk
EMTK	Elang Mahkota teknologi Tbk
JTPE	Jasuindo Tiga Perkasa Tbk
MDIA	Intermedia Capital Tbk
MTDL	Metrodata Electronics Tbk
BHIT	MNS Investama Tnk
SRTG	Saratoga Investama Tbk
DYAN	Dyandra Media International Tbk
GEMA	Gema Grahasarana Tbk
MLIA	Mulia Industrindo Tbk
BTON	Beton jaya Manunggal Tbk
LMSH	Lionmesh Prima Tbk
PICO	Pelangi Indah Canindo Tbk
BUDI	Budi Starch and Sweetener Ybk
DPNS	Duta Pertiwi Nusantara Tbk
SRSN	Indo Acitama Tbk
APLI	Asiaplast industries Tbk
ASII	Astra International Tbk
SMSM	Selamat Sempurna Tbk
SKBM	Sekar Bumi Tbk
GGRM	Gudang Garam Tbk
WIIM	Wismilak Inti Makmur Tbk
MBTO	Martina Berto Tbk
TCID	Mandom Indonesia Tbk
CINT	Chitose Internasional Tbk