

## Lampiran 1 Berita Acara Bimbingan Skripsi

### BERITA ACARA BIMBINGAN SKRIPSI


1. Nama Mahasiswa : Heru Budi Santoso
2. NIM : 201609008
3. Program Studi : Akuntansi
4. Tanggal Mengajukan Skripsi : 20 September 2022
5. Judul Skripsi : Pengaruh *Tenure* Kap, Ukuran Kap, Audit *Fee* Dan Ukuran Perusahaan Klien Terhadap Kualitas Audit Di Perusahaan Sektor Manufaktur Yang Terdaftar Di BEI Tahun 2017-2021
6. Konsultasi :

No.	Tanggal	Paraf Pembimbing	Uraian/Kegiatan
1	20/09/2022		Pengajuan Matriks (ACC)
2	23/09/2022		Bab 1
3	01/10/2022		Bab 2
4	10/10/2022		Bab 3
5	08/11/2022		Bab 1-3 (Revisi)
6	16/11/2022		Bab 1-3 (ACC)
7	24/11/2022		Pengajuan Instrument penelitian (ACC)
8	02/12/2022		Bab 4
9	03/12/2022		Bab 5

10	05/12/2022		Artikel Ilmiah
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1. Tanggal selesai menulis Skripsi : 31 Januari 2023
2. Telah diuji dengan nilai : A-

Surabaya, 10 Februari 2023



Drs. Sigit Prihantono Utomo, SE., MM.  
NPP. 8706188/DY

## Lampiran 2 Berita Acara Bimbingan Revisi Skripsi

### BERITA ACARA BIMBINGAN REVISI SKRIPSI

1. Nama : Heru Budi Santoso
2. NIM/Program Studi : 201609008
3. Judul Skripsi : Pengaruh *Tenure* Kap, Ukuran Kap, Audit *Fee* Dan Ukuran Perusahaan Klien Terhadap Kualitas Audit Di Perusahaan Sektor Manufaktur Yang Terdaftar Di BEI Tahun 2017-2021
4. Tanggal Ujian Skripsi : 20 Januari 2023
5. Penguji : 1. Dr.Taudlikhul Afkar, S.Pd., M.Pd.,M.Ak.,CBOA.,CIRP.,CPR W.,CCMA.,CPSP.,CSSA.,CCBP.,CSEM.,CSSWB.,CODP.,CSOP A  
2. Drs.R.Bambang Dwi Waryanto, SE., M.M

No	Tanggal	Materi Konsultasi
1	27/01/2023	Sub Bab pembahasan hapus penelitian yang tidak sejalan
2	30/01/2023	Berikan referensi ilmiah di latar belakang
3	30/01/2023	Koreksi kerangka konseptual sesuai buku pedoman
4	30/01/2023	Koreksi tabel kriteria sampel sesuai judul

		penelitian
5	03/02/2023	Hanya data input SPSS yang ditampilkan di sub bab penyajian data
6	03/02/2023	Pembahasan dijabarkan secara detail serta bandingkan dengan teori dan penelitian terdahulu
7	06/02/2023	Koreksi simpulan dan saran harus sesuai

Surabaya, 10 Februari 2023

Penguji I

Penguji II

Dr. Taudikhul Afkar, S.Pd., M.Pd., M.Ak.,  
CBOA., CJP., CPRW., CCMA., CPSP., CSSA.,  
CCBF., CSEM., CSSWB., CODP., CSOPA  
NIP. 1607787/DY

Drs. R. Bambang Dwi Waryanto, SE., M.M  
NIP. 2106923/DY

## Lampiran 3 : Surat Pernyataan Bebas Plagiasi



### FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS PGRI ADI BUANA SURABAYA

Kampus : Jl. Dukuh Menanggal XII Surabaya Telp. (031) 8281183

Website : <http://www.fe.unipasby.ac.id>

#### SURAT PERNYATAAN BEBAS PLAGIASI

Yang bertanda tangan di bawah ini,


Nama : Nurdina, S.E., M.S.A.  
Jabatan : Ketua Program Studi Akuntansi

Menyatakan bahwa,

Nama : HERU BUDI SANTOSO  
NIM : 201609008  
Prodi : Akuntansi

telah melakukan uji plagiasi dengan judul artikel *PENGARUH TENURE KAP, UKURAN KAP, AUDIT FEE DAN UKURAN PERUSAHAAN KLIEN TERHADAP KUALITAS AUDIT DI PERUSAHAAN SEKTOR MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2017-2021* dengan hasil Similarity Index 25%.

Demikian surat pernyataan ini kami buat untuk dipergunakan sebagaimana mestinya.

Surabaya, 30 Desember 2022  
Ketua Program Studi Akuntansi,  
  
Nurdina, S.E., M.S.A.

## DAFTAR LAMPIRAN

Lampiran 4 : *Purposive Sampling*

No.	Entitas	Perusahaan manufaktur di BEI	Menerbitkan Laporan Keuangan yang telah diaudit oleh auditor independen selama periode penelitian (2017-2021)	Perusahaan manufaktur yang terdaftar di BEI sebelum periode penelitian (2017)	Laporan keuangan perusahaan menggunakan mata uang rupiah	Perusahaan mengungkapkan professional fee /audit fee selama periode penelitian
1	ADES	√	√	√	√	√
2	ADMG	√	√	√	-	-
3	AGII	√	√	√	√	-
4	AISA	√	√	√	√	√
5	AKPI	√	√	√	√	√
6	ALDO	√	√	√	√	√
7	ALKA	√	√	√	√	√
8	ALMI	√	√	√	√	-
9	ALTO	√	√	√	√	-

10	AMFG	√	√	√	√	√	√	√	-
11	AMIN	√	√	√	√	√	√	√	-
12	ARGO	√	√	√	√	√	√	√	-
13	ARKA	√	√	√	√	√	√	√	-
14	ARNA	√	√	√	√	√	√	√	√
15	ASII	√	√	√	√	√	√	√	√
16	AUTO	√	√	√	√	√	√	√	√
17	AVIA	√	√	√	√	√	√	√	-
18	BAJA	√	√	√	√	√	√	√	√
19	BATA	√	√	√	√	√	√	√	√
20	BELL	√	√	√	√	√	√	√	-
21	BIKE	√	√	√	√	√	√	√	-
22	BIMA	√	√	√	√	√	√	√	-
23	BOLT	√	√	√	√	√	√	√	√
24	BRAM	√	√	√	√	√	√	√	-
25	BRNA	√	√	√	√	√	√	√	√
26	BRPT	√	√	√	√	√	√	√	-
27	BTEK	√	√	√	√	√	√	√	√
28	BTON	√	√	√	√	√	√	√	√
29	BUDI	√	√	√	√	√	√	√	-
30	CAKK	√	√	√	√	√	√	√	-
31	CAMP	√	√	√	√	√	√	√	-

32	CBMF	√	-	√	√	√	-	√	√	-
33	CCSI	√	-	√	√	√	-	√	√	-
34	CEKA	√	√	√	√	√	-	√	√	-
35	CHEM	√	-	√	√	√	-	√	√	-
36	CINT	√	√	√	√	√	√	√	√	√
37	CLEO	√	-	√	√	√	-	√	√	-
38	CMRY	√	-	√	√	√	-	√	√	-
39	CNTX	√	√	√	√	√	√	-	√	-
40	COCO	√	-	√	√	√	-	√	√	-
41	CPIN	√	√	√	√	√	√	√	√	√
42	CPRO	√	√	√	√	√	√	√	√	-
43	CRAB	√	-	√	√	√	-	√	√	-
44	CTBN	√	√	√	√	√	√	-	√	√
45	DEPO	√	-	√	√	√	-	√	√	-
46	DEWI	√	-	√	√	√	-	√	√	-
47	DLTA	√	√	√	√	√	√	√	√	√
48	DMND	√	-	√	√	√	-	√	√	-
49	DPNS	√	√	√	√	√	√	√	√	√
50	DRMA	√	-	√	√	√	-	√	√	-
51	DVLA	√	√	√	√	√	√	√	√	√
52	EKAD	√	√	√	√	√	√	√	√	-
53	ENZO	√	-	√	√	√	-	√	√	-



54	EPAC	√	-	√	√	√	-
55	ERTX	√	√	√	√	√	-
56	ESIP	√	-	√	√	√	-
57	ESTI	√	√	√	√	√	-
58	ETWA	√	√	√	√	√	√
59	EURO	√	-	√	√	√	-
60	FASW	√	√	√	√	√	-
61	FLMC	√	-	√	√	√	-
62	FOOD	√	-	√	√	√	-
63	FPNI	√	√	√	√	√	-
64	GDST	√	√	√	√	√	-
65	GDYR	√	√	√	√	√	-
66	GGRM	√	√	√	√	√	√
67	GGRP	√	-	√	√	√	-
68	GJTL	√	√	√	√	√	√
69	GMEI	√	-	√	√	√	-
70	GOOD	√	-	√	√	√	-
71	GPSO	√	-	√	√	√	-
72	GTSI	√	-	√	√	√	-
73	HDTX	√	√	√	√	√	√
74	HMSP	√	√	√	√	√	√
75	HOKI	√	-	√	√	√	-

76	IBOS	√	-	√	√	√	-	√	√	-
77	ICBP	√	√	√	√	√	√	√	√	-
78	IFII	√	-	√	√	√	√	√	√	-
79	IGAR	√	√	√	√	√	√	√	√	√
80	IIKP	√	√	√	√	√	√	√	√	-
81	IKAN	√	-	√	√	√	√	√	√	-
82	IKBI	√	√	√	√	√	√	√	√	-
83	IMAS	√	√	√	√	√	√	√	√	√
84	IMPC	√	√	√	√	√	√	√	√	-
85	INAF	√	√	√	√	√	√	√	√	-
86	INAI	√	√	√	√	√	√	√	√	-
87	INCF	√	√	√	√	√	√	√	√	-
88	INCI	√	√	√	√	√	√	√	√	√
89	INDF	√	√	√	√	√	√	√	√	√
90	INDR	√	√	√	√	√	√	√	√	-
91	INDS	√	√	√	√	√	√	√	√	-
92	INKP	√	√	√	√	√	√	√	√	-
93	INOV	√	-	√	√	√	√	√	√	-
94	INRU	√	√	√	√	√	√	√	√	-
95	INTP	√	√	√	√	√	√	√	√	√
96	IPOL	√	√	√	√	√	√	√	√	-
97	IPPE	√	-	√	√	√	√	√	√	-

98	ISSP	√	√	√	√	√	√	√
99	ITIC	√	-	√	√	√	√	√
100	JECC	√	√	√	√	√	√	√
101	JKSW	√	√	√	√	√	√	√
102	JPFA	√	√	√	√	√	√	√
103	JSKY	√	-	√	√	√	√	-
104	KAFF	√	√	√	√	√	√	√
105	KBLI	√	√	√	√	√	√	√
106	KBLM	√	√	√	√	√	√	-
107	KBRI	√	√	√	√	√	√	-
108	KDSI	√	√	√	√	√	√	-
109	KEJU	√	-	√	√	√	√	-
110	KIAS	√	√	√	√	√	√	√
111	KICI	√	√	√	√	√	√	√
112	KINO	√	√	√	√	√	√	√
113	KKES	√	-	√	√	√	√	-
114	KLBF	√	√	√	√	√	√	√
115	KMTR	√	-	√	√	√	√	-
116	KPAL	√	-	√	√	√	√	-
117	KPAS	√	-	√	√	√	√	-
118	KRAH	√	√	√	√	√	√	-
119	KRAS	√	√	√	√	√	-	√

120	KUAS	√	√	-	√	√	-	√	-
121	LABA	√	√	-	√	√	-	√	-
122	LION	√	√	√	√	√	-	√	-
123	LMPI	√	√	√	√	√	-	√	-
124	LMSH	√	√	√	√	√	-	√	-
125	LPIN	√	√	√	√	√	-	√	√
126	MAIN	√	√	√	√	√	-	√	√
127	MARK	√	√	-	√	√	-	√	-
128	MASA	√	√	√	√	√	-	√	-
129	MBTO	√	√	√	√	√	-	√	√
130	MERK	√	√	√	√	√	-	√	-
131	MGNA	√	√	√	√	√	-	√	-
132	MLEI	√	√	√	√	√	-	√	-
133	MLIA	√	√	√	-	√	-	√	-
134	MOLI	√	√	-	√	√	-	√	-
135	MRAT	√	√	√	√	√	-	√	√
136	MVOR	√	√	√	√	√	-	√	-
137	MYTX	√	√	√	√	√	-	√	√
138	NANO	√	√	-	√	√	-	√	-
139	NASI	√	√	-	√	√	-	√	-
140	NIKL	√	√	√	√	√	-	√	√
141	NIPS	√	√	√	√	√	-	√	-

142	NPCF	✓	-	✓	✓	-	✓	✓	-
143	NTBK	✓	-	✓	✓	-	✓	✓	-
144	OBMD	✓	-	✓	✓	-	✓	✓	-
145	OLIV	✓	-	✓	✓	-	✓	✓	-
146	PANI	✓	-	✓	✓	-	✓	✓	-
147	PBID	✓	-	✓	✓	-	✓	✓	-
148	PBRX	✓	✓	✓	✓	✓	-	✓	-
149	PCAR	✓	-	✓	✓	-	✓	✓	-
150	PEHA	✓	-	✓	✓	-	✓	✓	-
151	PICO	✓	✓	✓	✓	✓	✓	✓	✓
152	PMMP	✓	-	✓	✓	-	✓	✓	-
153	POLU	✓	-	✓	✓	-	✓	✓	-
154	POLY	✓	✓	✓	✓	✓	-	✓	-
155	PRAS	✓	✓	✓	✓	✓	✓	✓	✓
156	PSDN	✓	✓	✓	-	✓	✓	✓	-
157	PSGO	✓	-	✓	✓	-	✓	✓	-
158	PTSN	✓	✓	✓	✓	✓	-	✓	-
159	PURE	✓	-	✓	✓	-	✓	✓	-
160	PYFA	✓	✓	✓	✓	✓	✓	✓	✓
161	RICY	✓	✓	✓	✓	✓	✓	✓	✓
162	RMBA	✓	✓	✓	✓	✓	✓	✓	✓
163	ROTI	✓	✓	✓	✓	✓	✓	✓	✓

164	SAMF	√	-	√	√	-	√	√	-
165	SBAT	√	-	√	√	-	√	√	-
166	SBMA	√	-	√	√	-	√	√	-
167	SCCO	√	√	√	√	√	√	√	√
168	SCNP	√	-	√	√	-	√	√	-
169	SCPI	√	√	√	√	√	√	√	√
170	SIDO	√	√	√	√	√	√	√	√
171	SINI	√	-	√	√	-	√	√	-
172	SIPD	√	√	√	√	√	√	√	√
173	SKBM	√	√	√	√	√	√	√	√
174	SKLT	√	√	√	√	√	√	√	-
175	SLIS	√	-	√	√	-	√	√	-
176	SMBR	√	√	√	√	√	√	√	√
177	SMCB	√	√	√	√	√	√	√	√
178	SMGR	√	√	√	√	√	√	√	√
179	SMKL	√	-	√	√	-	√	√	-
180	SMSM	√	√	√	√	√	√	√	√
181	SOFA	√	-	√	√	-	√	√	-
182	SOHO	√	-	√	√	-	√	√	-
183	SPMA	√	√	√	√	√	√	√	√
184	SRIL	√	√	√	√	√	√	-	-
185	SRSN	√	√	√	√	√	√	√	-

186	SSTM	√	√	√	√	√	√	√	√	-
187	STAR	√	√	√	√	√	√	√	√	-
188	STTP	√	√	√	√	√	√	√	√	-
189	SULI	√	√	√	√	√	√	√	√	-
190	SWAT	√	√	√	√	√	√	√	√	-
191	TALF	√	√	√	√	√	√	√	√	√
192	TAYS	√	√	√	√	√	√	√	√	-
193	TBMS	√	√	√	√	√	√	√	√	-
194	TCID	√	√	√	√	√	√	√	√	-
195	TDPM	√	√	√	√	√	√	√	√	-
196	TFCO	√	√	√	√	√	√	√	√	-
197	TIRT	√	√	√	√	√	√	√	√	√
198	TKIM	√	√	√	√	√	√	√	√	-
199	TOTO	√	√	√	√	√	√	√	√	√
200	TPIA	√	√	√	√	√	√	√	√	-
201	TRGU	√	√	√	√	√	√	√	√	-
202	TRIS	√	√	√	√	√	√	√	√	√
203	TRST	√	√	√	√	√	√	√	√	-
204	TSPC	√	√	√	√	√	√	√	√	-
205	UCID	√	√	√	√	√	√	√	√	-
206	ULTJ	√	√	√	√	√	√	√	√	-
207	UNIC	√	√	√	√	√	√	√	√	-

208	UNIT	√	√	√	√	√	√	√	√	-
209	UNVR	√	√	√	√	√	√	√	√	-
210	VICI	√	-	√	√	√	√	√	√	-
211	VOKS	√	√	√	√	√	√	√	√	√
212	WIIM	√	√	√	√	√	√	√	√	√
213	WMPP	√	-	√	√	√	√	√	√	-
214	WMUJ	√	-	√	√	√	√	√	√	-
215	WOOD	√	-	√	√	√	√	√	√	-
216	WSBP	√	√	√	√	√	√	√	√	-
217	WSKT	√	√	√	√	√	√	√	√	-
218	WTON	√	√	√	√	√	√	√	√	-
219	YPAS	√	√	√	√	√	√	√	√	-
220	ZONE	√	-	√	√	√	√	√	√	-



**Lampiran 5 : Data Tenure KAP**

<b>No.</b>	<b>Kode Entitas</b>	<b>Kantor KAP</b>	<b>Tenure (Tahun)</b>
1	ADES	BDO,BDO, BDO, BDO, BDO	5
2	AISA	RSM,RSM, RSM, RSM, EY	4
3	AKPI	EY,EY, EY, Crowe, Crowe	3
4	ALDO	Hendrik, Hendrik, Hendrik, Hendrik, Hendrik	4
5	ALKA	Johannes Juara, Anwar, Kanaka, Kanaka, Kanaka	3
6	ARNA	EY, EY, EY, EY, EY	5
7	ASII	PWC, PWC, PWC, PWC, PWC	5
8	AUTO	PWC, PWC, PWC, PWC, PWC	5
9	BAJA	Moore, Moore, Moore, Moore, Moore	5
10	BATA	EY, EY, EY, EY, EY	5
11	BOLT	Crowe, Crowe, Crowe, Crowe, Crowe	5
12	BRNA	KRESTON, KRESTON, KRESTON, KRESTON, Morison	4
13	BTEK	Morhan, Kanaka, Kanaka, Kanaka, Kanaka	4
14	BTON	RSM, HLB, HLB, HLB, HLB	4
15	CINT	Rodl, Rodl, Rodl,Rodl,Rodl,	5
16	CPIN	EY, EY, EY, EY, EY	5
17	DLTA	Deloitte, Deloitte, Crowe, Crowe, Crowe	3
18	DPNS	PKF, PKF, PKF, PKF, PKF	5
19	DVLA	EY, EY, EY, EY, EY	5
20	ETWA	BAMS, BAMS, Tjahjo, Tjahjo, Tjahjo	3
21	FASW	Deloitte,Deloitte,Deloitte, KPMG, KPMG	3
22	GGRM	KPMG,KPMG,KPMG,KPMG,KPMG	5
23	GJTL	Deloitte,Deloitte,Deloitte,Deloitte,Del oitte	5
24	HDTX	Moore, Moore, Moore, Moore, dbsda	4

25	HMSP	PWC, PWC, PWC, PWC, PWC	4
26	IGAR	EY, EY, EY, EY, EY	4
27	IMAS	EY, EY, EY, EY, EY	5
28	INCI	KANAKA, Premier, Premier, Premier, Premier	4
29	INDF	EY, EY, EY, EY, EY	5
30	INTP	EY, EY, EY, PWC, PWC	3
31	ISSP	KANAKA,KANAKA,KANAKA,KA NAKA,KANAKA	5
32	JECC	BDO,BDO,KANAKA,KANAKA, HGK	2
33	JKSW	S. Mannan, Junaedi, Junaedi, Junaedi, HMS	3
34	JPFA	EY, EY, EY, EY, EY	5
35	KAEF	HLB, HLB, RSM, Kreston, Kreston	2
36	KBLI	Deloitte, Deloitte, EY, Grant, Deloitte	2
37	KIAS	KPMG,KPMG,KPMG,KPMG,KPMG	5
38	KICI	PKF, PKF, PKF, PKF, PKF	5
39	KINO	Crowe, Crowe, Crowe, Crowe, Crowe	5
40	KLBF	EY, EY, EY, EY, EY	5
41	LPIN	PKF, PKF, PKF, PKF, PKF	5
42	MAIN	PWC, PWC, PWC, PWC, PWC	5
43	MBTO	BDO, BDO, BDO, BDO, BDO	5
44	MRAT	KANAKA,KANAKA,KANAKA,KA NAKA,KANAKA	5
45	MYTX	Crowe, Crowe, RSM, KANAKA, KANAKA	2
46	PICO	IGAL, IGAL, IGAL, Irfan, Irfan	3
47	PRAS	HBS,BWP, Maroeto, HBS, BS	1
48	PYFA	BDO,BDO, BDO, BDO, BDO	5
49	RICY	LEA, LEA, LEA, LEA, KANAKA	4
50	RMBA	Deloitte, Deloitte, RSM, RSM, RSM	3
51	ROTI	EY, EY, EY, EY, EY	5
52	SCCO	KANAKA, KANAKA, KANAKA, KANAKA, KANAKA	5

53	SCPI	PWC, PWC, PWC, PWC, PWC	5
54	SIDO	EY, EY, EY, EY, EY	5
55	SIPD	BDO, BDO, BDO, BDO, PWC	4
56	SKBM	PKF, PKF, PKF, PKF, PKF	5
57	SMBR	IGAL, IGAL, DSI, RSM, RSM	2
58	SMCB	Deloitte, Deloitte, PWC, PWC, PWC	3
59	SMGR	Deloitte, Deloitte, PWC, PWC, PWC	3
60	SMSM	EY, EY, EY, EY, EY	5
61	SPMA	HLB, HLB, HLB, HLB, HLB	5
62	TALF	Morison, Morison, Morison, Morison, Morison	5
63	TIRT	Drs. M. Sofwan, S.Mannan, S.Mannan, S.Mannan, S.Mannan	4
64	TOTO	EY, EY, EY, EY, EY	5
65	TRIS	Crowe, Crowe, Crowe, Crowe, Crowe	5
66	VOKS	Grant, Grant, Grant, Grant, Grant	5
67	WIIM	Crowe, Crowe, Crowe, Crowe, Crowe	5

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Sumber: Hasil pengolahan data, 2022

**Lampiran 6 : Data Ukuran KAP dan Audit Fee**

Tahun	Ukuran KAP		Data Audit Fee	
	KAP	Dummy	Professional Fees	Logaritma Natural
ADES				
2017	BDO	0	507.000.000	20,04
2018	BDO	0	466.000.000	19,96
2019	BDO	0	401.000.000	19,81
2020	BDO	0	351.000.000	19,68
2021	BDO	0	252.000.000	19,34
AISA				
2017	RSM	0	3.778.000.000	22,05
2018	RSM	0	4.839.000.000	22,30
2019	RSM	0	38.072.000.000	24,36
2020	RSM	0	3.037.000.000	21,83
2021	EY	0	2.677.000.000	21,71
AKPI				
2017	EY	1	3.625.834.000	22,01
2018	EY	1	2.752.317.000	21,74
2019	EY	1	4.110.781.000	22,14
2020	Crowe	1	3.842.857.000	22,07
2021	Crowe	1	4.363.701.000	22,20
ALDO				
2017	Hendrik	0	1.013.659.827	20,74
2018	Hendrik	0	604.625.000	20,22
2019	Hendrik	0	225.000.000	19,23
2020	Hendrik	0	317.500.000	19,58
2021	Hendrik	0	902.532.593	20,62
ALKA				

2017	Johannes	0	1.524.945.000	21,15
2018	Anwar	0	3.356.743.000	21,93
2019	Kanaka	0	3.660.731.000	22,02
2020	Kanaka	0	10.310.837.000	23,06
2021	Kanaka	0	5.665.761.000	22,46
ARNA				
2017	EY	1	1.541.550.000	21,16
2018	EY	1	1.638.000.000	21,22
2019	EY	1	3.926.378.750	22,09
2020	EY	1	2.788.839.000	21,75
2021	EY	1	1.953.136.803	21,39
ASII				
2017	PWC	1	97.000.000.000	25,30
2018	PWC	1	250.000.000.000	26,24
2019	PWC	1	248.000.000.000	26,24
2020	PWC	1	304.000.000.000	26,44
2021	PWC	1	357.000.000.000	26,60
AUTO				
2017	PWC	1	17.692.000.000	23,60
2018	PWC	1	16.658.000.000	23,54
2019	PWC	1	15.707.000.000	23,48
2020	PWC	1	16.758.000.000	23,54
2021	PWC	1	30.594.000.000	24,14
BAJA				
2017	Moore	0	476.049.400	19,98
2018	Moore	0	326.254.948	19,60
2019	Moore	0	359.955.930	19,70
2020	Moore	0	349.530.937	19,67
2021	Moore	0	903.175.620	20,62
BATA				

2017	EY	1	1.288.826.000	20,98
2018	EY	1	2.467.626	14,72
2019	EY	1	1.485.486.000	21,12
2020	EY	1	1.957.400.000	21,39
2021	EY	1	1.195.000.000	20,90
BOLT				
2017	Crowe	0	189.750.000	19,06
2018	Crowe	0	371.500.000	19,73
2019	Crowe	0	567.500.000	20,16
2020	Crowe	0	567.500.000	20,16
2021	Crowe	0	567.500.000	20,16
BRNA				
2017	KRESTON	0	377.542.000	19,75
2018	KRESTON	0	733.623.000	20,41
2019	KRESTON	0	634.049.000	20,27
2020	KRESTON	0	1.090.125.000	20,81
2021	Morison	0	878.606.000	20,59
BTEK				
2017	Morhan	0	7.705.924.675	22,77
2018	Kanaka	0	6.742.583.770	22,63
2019	Kanaka	0	716.517.088	20,39
2020	Kanaka	0	978.917.816	20,70
2021	Kanaka	0	1.289.407.354	20,98
BTON				
2017	RSM	0	176.079.204	18,99
2018	HLB	0	130.768.424	18,69
2019	HLB	0	128.716.351	18,67
2020	HLB	0	109.322.492	18,51
2021	HLB	0	174.221.866	18,98
CINT				

2017	Rodl	0	1.200.850.000	20,91
2018	Rodl	0	562.650.000	20,15
2019	Rodl	0	278.464.600	19,44
2020	Rodl	0	311.675.014	19,56
2021	Rodl	0	583.733.438	20,18
CPIN				
2017	EY	1	29.938.000.000	24,12
2018	EY	1	30.403.000.000	24,14
2019	EY	1	36.488.000.000	24,32
2020	EY	1	32.426.000.000	24,20
2021	EY	1	92.174.000.000	25,25
DLTA				
2017	Deloitte	1	420.000.000	19,86
2018	Deloitte	1	499.000.000	20,03
2019	Crowe	0	1.711.500.000	21,26
2020	Crowe	0	1.471.989.000	21,11
2021	Crowe	0	889.230.000	20,61
DPNS				
2017	PKF	0	5.000.000	15,42
2018	PKF	0	5.000.000	15,42
2019	PKF	0	36.900.000	17,42
2020	PKF	0	5.000.000	15,42
2021	PKF	0	5.500.000	15,52
DVLA				
2017	EY	1	7.600.370.000	22,75
2018	EY	1	1.420.461.000	21,07
2019	EY	1	1.409.900.000	21,07
2020	EY	1	1.484.945.000	21,12
2021	EY	1	1.899.771.000	21,36
ETWA				

2017	BAMS	0	692.892.185	20,36
2018	BAMS	0	1.032.367.755	20,76
2019	Tjahjo	0	1.102.478.531	20,82
2020	Tjahjo	0	215.700.901	19,19
2021	Tjahjo	0	1.646.348.000	21,22
FASW				
2017	Deloitte	1	8.254.522.516	22,83
2018	Deloitte	1	34.862.598.066	24,27
2019	Deloitte	1	13.721.723.470	23,34
2020	KPMG	1	11.198.002.856	23,14
2021	KPMG	1	22.118.000.000	23,82
GGRM				
2017	KPMG	1	90.416.000.000	25,23
2018	KPMG	1	108.081.000.000	25,41
2019	KPMG	1	48.573.000.000	24,61
2020	KPMG	1	101.304.000.000	25,34
2021	KPMG	1	132.110.000.000	25,61
GJTL				
2017	Deloitte	1	7.088.000.000	22,68
2018	Deloitte	1	6.492.000.000	22,59
2019	Deloitte	1	2.646.000.000	21,70
2020	Deloitte	1	564.000.000	20,15
2021	Deloitte	1	1.076.000.000	20,80
HDTX				
2017	Moore	0	1.287.665.000	20,98
2018	Moore	0	1.798.015.000	21,31
2019	Moore	0	174.250.000	18,98
2020	Moore	0	127.000.000	18,66
2021	dbnda	0	103.000.000	18,45
HMSP				



2017	PWC	1	5.500.000.000	22,43
2018	PWC	1	5.544.000.000	22,44
2019	PWC	1	2.913.000.000	21,79
2020	PWC	1	6.015.000.000	22,52
2021	PWC	1	3.913.000.000	22,09
IGAR				
2017	EY	1	2.454.736.975	21,62
2018	EY	1	1.801.631.898	21,31
2019	EY	1	2.155.900.464	21,49
2020	EY	1	805.678.293	20,51
2021	EY	1	866.850.126	20,58
IMAS				
2017	EY	1	5.005.917.105	22,33
2018	EY	1	5.118.276.364	22,36
2019	EY	1	6.666.095.438	22,62
2020	EY	1	5.962.830.234	22,51
2021	EY	1	5.862.000.000	22,49
INCI				
2017	KANAKA	0	181.825.000	19,02
2018	Premier	0	141.800.000	18,77
2019	Premier	0	269.479.879	19,41
2020	Premier	0	406.455.778	19,82
2021	Premier	0	682.254.701	20,34
INDF				
2017	EY	1	87.219.000.000	25,19
2018	EY	1	77.602.000.000	25,07
2019	EY	1	84.251.000.000	25,16
2020	EY	1	119.376.000.000	25,51
2021	EY	1	1.280.000.000	20,97
INTP				

2017	EY	1	1.738.000.000	18,97
2018	EY	1	70.974.000.000	24,99
2019	EY	1	989.000.000	20,71
2020	PWC	1	41.975.000.000	24,46
2021	PWC	1	69.832.000.000	24,97
ISSP				
2017	KANAKA	0	7.283.000.000	22,71
2018	KANAKA	0	8.137.000.000	22,82
2019	KANAKA	0	1.376.000.000	21,04
2020	KANAKA	0	2.031.000.000	21,43
2021	KANAKA	0	2.693.000.000	21,71
JECC				
2017	BDO	0	1.940.086.000	21,39
2018	BDO	0	3.837.566.000	22,07
2019	KANAKA	0	3.427.403.000	21,96
2020	KANAKA	0	2.189.056.000	21,51
2021	HGK	0	2.099.362.000	21,46
JKSW				
2017	S. Mannan	0	87.500.000	18,29
2018	Junaedi	0	51.500.000	17,76
2019	Junaedi	0	100.000.000	18,42
2020	Junaedi	0	84.000.000	18,25
2021	HMS	0	112.500.000	18,54
JPFA				
2017	EY	1	45.173.000.000	24,53
2018	EY	1	56.444.000.000	24,76
2019	EY	1	60.287.000.000	24,82
2020	EY	1	52.611.000.000	24,69
2021	EY	1	40.530.000.000	24,43
KAEF				

2017	HLB	0	20.625.852.383	23,75
2018	HLB	0	42.313.011.958	24,47
2019	RSM	0	43.689.891.000	24,50
2020	Kreston	0	11.923.909.000	23,20
2021	Kreston	0	4.155.143.000	22,15
KBLI				
2017	Deloitte	1	2.541.120.937	21,66
2018	Deloitte	1	2.072.281.132	21,45
2019	EY	1	4.160.838.224	22,15
2020	Grant	0	2.849.236.464	21,77
2021	Deloitte	1	1.983.869.780	21,41
KIAS				
2017	KPMG	1	2.756.008.406	21,74
2018	KPMG	1	3.992.000.000	22,11
2019	KPMG	1	5.624.411.284	22,45
2020	KPMG	1	5.134.647.974	22,36
2021	KPMG	1	1.551.391.895	21,16
KICI				
2017	PKF	0	166.231.600	18,93
2018	PKF	0	178.208.000	19,00
2019	PKF	0	198.284.750	19,11
2020	PKF	0	191.830.545	19,07
2021	PKF	0	210.722.461	19,17
KINO				
2017	Crowe	0	1.487.322.090	21,12
2018	Crowe	0	2.610.924.536	21,68
2019	Crowe	0	2.156.359.363	21,49
2020	Crowe	0	2.862.856.228	21,78
2021	Crowe	0	1.370.876.202	21,04
KLBF				

2017	EY	1	12.229.724.245	23,23
2018	EY	1	17.655.876.714	23,59
2019	EY	1	12.272.652.480	23,23
2020	EY	1	13.456.447.602	23,32
2021	EY	1	18.872.019.648	23,66
LPIN				
2017	PKF	0	669.580.000	20,32
2018	PKF	0	226.000.000	19,24
2019	PKF	0	222.500.000	19,22
2020	PKF	0	212.750.000	19,18
2021	PKF	0	299.000.000	19,52
MAIN				
2017	PWC	1	7.507.501.000	22,74
2018	PWC	1	8.168.167.000	22,82
2019	PWC	1	7.950.050.000	22,80
2020	PWC	1	7.624.906.000	22,75
2021	PWC	1	7.335.980.000	22,72
MBTO				
2017	BDO	0	2.714.776.574	21,72
2018	BDO	0	1.920.134.590	21,38
2019	BDO	0	2.474.497.482	21,63
2020	BDO	0	2.838.026.282	21,77
2021	BDO	0	4.047.335.211	22,12
MRAT				
2017	KANAKA	0	225.000.000	19,23
2018	KANAKA	0	225.229.119	19,23
2019	KANAKA	0	6.226.340.718	22,55
2020	KANAKA	0	6.758.410.530	22,63
2021	KANAKA	0	5.253.820.481	22,38
MYTX				

2017	Crowe	1	793.000.000	20,49
2018	Crowe	1	2.225.000.000	21,52
2019	RSM	0	425.000.000	19,87
2020	KANAKA	0	765.000.000	20,46
2021	KANAKA	0	541.000.000	20,11
PICO				
2017	IGAL	0	305.727.272	19,54
2018	IGAL	0	201.500.000	19,12
2019	IGAL	0	308.000.000	19,55
2020	Irfan	0	407.350.000	19,83
2021	Irfan	0	2.469.500.000	21,63
PRAS				
2017	HBS	0	150.000.000	18,83
2018	BWP	0	80.000.000	18,20
2019	Maroeto	0	100.000.000	18,42
2020	HBS	0	130.000.000	18,68
2021	BS	0	150.000.000	18,83
PYFA				
2017	BDO	0	132.000.000	18,70
2018	BDO	0	46.000.000	17,64
2019	BDO	0	52.000.000	17,77
2020	BDO	0	300.348.000	19,52
2021	BDO	0	743.328.400	20,43
RICY				
2017	LEA	0	4.216.034.344	22,16
2018	LEA	0	4.216.034.344	22,16
2019	LEA	0	5.014.704.780	22,34
2020	LEA	0	2.437.712.965	21,61
2021	KANAKA	0	3.548.691.585	21,99
RMBA				

2017	Deloitte	1	5.391.000.000	22,41
2018	Deloitte	1	5.391.000.000	22,41
2019	RSM	0	37.527.000.000	24,35
2020	RSM	0	46.815.000.000	24,57
2021	RSM	0	1.020.000.000	20,74
ROTI				
2017	EY	1	1.330.384.940	21,01
2018	EY	1	1.330.384.940	21,01
2019	EY	1	5.943.248.421	22,51
2020	EY	1	2.565.618.812	21,67
2021	EY	1	4.715.773.762	22,27
SCCO				
2017	KANAKA	0	8.651.150.377	22,88
2018	KANAKA	0	8.651.150.377	22,88
2019	KANAKA	0	9.333.458.696	22,96
2020	KANAKA	0	4.512.846.229	22,23
2021	KANAKA	0	542.500.000	20,11
SCPI				
2017	PWC	1	3.971.947.000	22,10
2018	PWC	1	3.942.477.000	22,10
2019	PWC	1	1.934.242.000	21,38
2020	PWC	1	2.326.197.000	21,57
2021	PWC	1	4.069.539.000	22,13
SIDO				
2017	EY	1	900.000.000	20,62
2018	EY	1	1.320.000.000	21,00
2019	EY	1	1.832.000.000	21,33
2020	EY	1	1.610.000.000	21,20
2021	EY	1	1.412.000.000	21,07
SIPD				

2017	BDO	0	13.969.000.000	23,36
2018	BDO	0	6.747.000.000	22,63
2019	BDO	0	3.481.000.000	21,97
2020	BDO	0	4.293.000.000	22,18
2021	PWC	1	1.456.000.000	21,10
SKBM				
2017	PKF	0	2.453.203.473	21,62
2018	PKF	0	2.484.086.483	21,63
2019	PKF	0	3.251.434.493	21,90
2020	PKF	0	3.238.587.130	21,90
2021	PKF	0	2.997.760.378	21,82
SMBR				
2017	IGAL	0	13.150.482.000	23,30
2018	IGAL	0	1.945.548.000	21,39
2019	DSI	0	386.000.000	19,77
2020	RSM	0	747.350.000	20,43
2021	RSM	0	974.272.000	20,70
SMCB				
2017	Deloitte	1	7.254.000.000	22,70
2018	Deloitte	1	19.333.000.000	23,69
2019	PWC	1	2.572.000.000	21,67
2020	PWC	1	1.713.000.000	21,26
2021	PWC	1	7.902.000.000	22,79
SMGR				
2017	Deloitte	1	35.627.600	17,39
2018	Deloitte	1	163.154.490.000	25,82
2019	PWC	1	81.386.000.000	25,12
2020	PWC	1	49.589.000.000	24,63
2021	PWC	1	87.807.000.000	25,20
SMSM				

2017	EY	1	6.479.000.000	22,59
2018	EY	1	3.985.000.000	22,11
2019	EY	1	4.776.000.000	22,29
2020	EY	1	4.796.000.000	22,29
2021	EY	1	5.320.000.000	22,39
SPMA				
2017	HLB	0	8.424.812.918	22,85
2018	HLB	0	12.052.998.326	23,21
2019	HLB	0	8.635.184.468	22,88
2020	HLB	0	4.914.228.986	22,32
2021	HLB	0	6.607.117.390	22,61
TALF				
2017	Morison	0	498.242.656	20,03
2018	Morison	0	460.048.080	19,95
2019	Morison	0	1.864.688.390	21,35
2020	Morison	0	1.840.058.878	21,33
2021	Morison	0	2.050.293.805	21,44
TIRT				
2017	M.Sofwan	0	735.115.757	20,42
2018	S.Mannan	0	825.293.821	20,53
2019	S.Mannan	0	378.358.974	19,75
2020	S.Mannan	0	754.160.256	20,44
2021	S.Mannan	0	338.019.231	19,64
TOTO				
2017	EY	1	957.052.301	20,68
2018	EY	1	943.000.000	20,66
2019	EY	1	797.230.000	20,50
2020	EY	1	514.475.000	20,06
2021	EY	1	803.600.000	20,50
TRIS				



2017	Crowe	0	177.500.000	18,99
2018	Crowe	0	172.500.000	18,97
2019	Crowe	0	666.863.636	20,32
2020	Crowe	0	602.800.000	20,22
2021	Crowe	0	524.282.611	20,08
VOKS				
2017	Grant	0	2.817.541.376	21,76
2018	Grant	0	3.249.411.010	21,90
2019	Grant	0	5.977.832.330	22,51
2020	Grant	0	2.814.816.646	21,76
2021	Grant	0	3.124.273.456	21,86
WIIM				
2017	Crowe	0	195.604.000	19,09
2018	Crowe	0	197.054.000	19,10
2019	Crowe	0	200.750.000	19,12
2020	Crowe	0	202.400.000	19,13
2021	Crowe	0	330.000.000	19,61

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**Lampiran 7 : Data Ukuran Perusahaan Klien**

<b>Tahun</b>	<b>Total Asset</b>	<b>Logaritma Natural</b>
ADES		
2017	840.236.000.000	27,46
2018	881.275.000.000	27,51
2019	822.375.000.000	27,44
2020	958.791.000.000	27,59
2021	1.304.108.000.000	27,90
AISA		
2017	1.981.940.000.000	28,32
2018	1.816.406.000.000	28,23
2019	1.868.966.000.000	28,26
2020	2.011.557.000.000	28,33
2021	1.761.634.000.000	28,20
AKPI		
2017	2.745.325.833.000	28,64
2018	3.070.410.492.000	28,75
2019	2.776.775.756.000	28,65
2020	2.644.267.716.000	28,60
2021	3.335.740.359.000	28,84
ALDO		
2017	498.701.656.995	26,94
2018	526.129.315.163	26,99
2019	925.114.449.507	27,55
2020	953.551.967.212	27,58
2021	1.210.809.442.028	27,82
ALKA		
2017	305.208.703.000	26,44
2018	648.968.295.000	27,20

2019	604.824.614.000	27,13
2020	418.630.902.000	26,76
2021	499.393.053.000	26,94
ARNA		
2017	1.601.346.561.573	28,10
2018	1.652.905.985.730	28,13
2019	1.799.137.069.343	28,22
2020	1.970.340.289.520	28,31
2021	2.243.523.072.803	28,44
ASII		
2017	261.855.000.000.000	33,20
2018	344.711.000.000.000	33,47
2019	351.958.000.000.000	33,50
2020	338.203.000.000.000	33,46
2021	367.311.000.000.000	33,54
AUTO		
2017	14.762.309.000.000	30,32
2018	15.889.648.000.000	30,40
2019	16.015.709.000.000	30,41
2020	15.180.094.000.000	30,35
2021	16.947.148.000.000	30,46
BAJA		
2017	946.448.936.464	27,58
2018	901.181.796.270	27,53
2019	836.870.774.001	27,45
2020	760.425.479.634	27,36
2021	726.173.017.525	27,31
BATA		
2017	855.691.231.000	27,48
2018	876.856.225.000	27,50

2019	863.146.554.000	27,48
2020	775.324.937.000	27,38
2021	652.742.235.000	27,20
BOLT		
2017	1.188.798.795.362	27,80
2018	1.312.376.999.120	27,90
2019	1.265.912.330.625	27,87
2020	1.119.076.870.425	27,74
2021	1.368.411.097.483	27,95
BRNA		
2017	1.964.877.082.000	28,31
2018	2.461.326.183.000	28,53
2019	2.263.112.918.000	28,45
2020	1.965.718.547.000	28,31
2021	2.020.640.257.000	28,33
BTEK		
2017	5.306.055.112.389	29,30
2018	5.165.236.468.705	29,27
2019	4.975.248.130.342	29,24
2020	4.223.727.970.626	29,07
2021	4.173.043.810.054	29,06
BTON		
2017	183.501.650.442	25,94
2018	217.362.960.011	26,11
2019	230.561.123.774	26,16
2020	234.905.016.318	26,18
2021	270.669.540.064	26,32
CINT		
2017	476.577.841.605	26,89
2018	491.382.035.136	26,92

2019	521.493.784.876	26,98
2020	498.020.612.974	26,93
2021	492.697.209.711	26,92
CPIN		
2017	24.522.593.000.000	30,83
2018	27.645.118.000.000	30,95
2019	29.353.041.000.000	31,01
2020	31.159.291.000.000	31,07
2021	35.446.051.000.000	31,20
DLTA		
2017	1.340.842.765.000	27,92
2018	1.523.517.170.000	28,05
2019	1.425.983.722.000	27,99
2020	1.225.580.913.000	27,83
2021	1.308.722.065.000	27,90
DPNS		
2017	308.491.173.960	26,46
2018	322.185.012.261	26,50
2019	318.141.387.900	26,49
2020	317.310.718.779	26,48
2021	362.242.571.405	26,62
DVLA		
2017	1.640.886.147.000	28,13
2018	1.682.821.739.000	28,15
2019	1.829.960.714.000	28,24
2020	1.986.711.872.000	28,32
2021	2.085.904.980.000	28,37
ETWA		
2017	1.114.568.571.897	27,74
2018	1.090.658.578.996	27,72

2019	1.123.825.685.012	27,75
2020	1.055.671.083.056	27,69
2021	1.053.555.048.668	27,68
FASW		
2017	9.369.891.776.775	29,87
2018	10.965.118.708.784	30,03
2019	10.751.992.944.302	30,01
2020	11.513.044.288.721	30,08
2021	13.302.224.000.000	30,22
GGRM		
2017	66.759.930.000.000	31,83
2018	69.097.219.000.000	31,87
2019	78.647.274.000.000	32,00
2020	78.191.409.000.000	31,99
2021	89.964.369.000.000	32,13
GJTL		
2017	18.191.176.000.000	30,53
2018	19.711.478.000.000	30,61
2019	18.856.075.000.000	30,57
2020	17.781.660.000.000	30,51
2021	18.449.075.000.000	30,55
HDTX		
2017	4.035.086.385.000	29,03
2018	586.940.667.000	27,10
2019	423.791.061.000	26,77
2020	384.116.199.000	26,67
2021	346.377.425.000	26,57
HMSP		
2017	43.141.063.000.000	31,40
2018	4.660.242.000.000	29,17

2019	50.902.806.000.000	31,56
2020	49.674.030.000.000	31,54
2021	53.090.428.000.000	31,60
IGAR		
2017	513.022.591.574	26,96
2018	570.197.810.698	27,07
2019	617.594.780.669	27,15
2020	665.863.417.235	27,22
2021	809.371.584.010	27,42
IMAS		
2017	31.375.311.299.854	31,08
2018	40.955.996.273.862	31,34
2019	44.698.662.588.632	31,43
2020	48.408.700.495.082	31,51
2021	51.023.608.000.000	31,56
INCI		
2017	303.788.390.330	26,44
2018	391.362.697.956	26,69
2019	405.445.049.452	26,73
2020	444.865.800.672	26,82
2021	510.698.600.200	26,96
INDF		
2017	87.939.488.000.000	32,11
2018	96.537.796.000.000	32,20
2019	96.198.559.000.000	32,20
2020	163.136.516.000.000	32,73
2021	179.356.193.000.000	32,82
INTP		
2017	28.863.676.000.000	30,99
2018	27.788.562.000.000	30,96

2019	27.707.749.000.000	30,95
2020	27.344.672.000.000	30,94
2021	26.136.114.000.000	30,89
ISSP		
2017	6.269.365.000.000	29,47
2018	6.494.070.000.000	29,50
2019	6.424.507.000.000	29,49
2020	6.076.604.000.000	29,44
2021	7.097.322.000.000	29,59
JECC		
2017	1.927.985.352.000	28,29
2018	2.081.620.993.000	28,36
2019	1.888.753.850.000	28,27
2020	1.513.949.141.000	28,05
2021	1.736.977.382.000	28,18
JKSW		
2017	252.294.581.992	26,25
2018	190.631.006.514	25,97
2019	180.627.821.366	25,92
2020	169.294.099.302	25,86
2021	168.201.512.628	25,85
JPFA		
2017	21.088.870.000.000	30,68
2018	23.038.028.000.000	30,77
2019	25.185.009.000.000	30,86
2020	25.951.760.000.000	30,89
2021	28.589.656.000.000	30,98
KAEF		
2017	6.096.148.972.533	29,44



2018	9.460.427.317.681	29,88
2019	18.352.877.132.000	30,54
2020	17.562.816.674.000	30,50
2021	17.760.195.040.000	30,51
KBLI		
2017	3.013.760.616.985	28,73
2018	3.244.821.647.076	28,81
2019	3.556.474.711.037	28,90
2020	3.009.724.379.484	28,73
2021	2.725.242.711.423	28,63
KIAS		
2017	1.767.603.505.697	28,20
2018	1.704.424.579.208	28,16
2019	1.231.680.564.971	27,84
2020	1.021.382.709.921	27,65
2021	1.000.024.467.440	27,63
KICI		
2017	149.420.009.884	25,73
2018	154.088.747.766	25,76
2019	152.818.996.760	25,75
2020	157.023.139.112	25,78
2021	187.184.552.686	25,96
KINO		
2017	3.237.595.219.274	28,81
2018	3.592.164.205.408	28,91
2019	4.695.764.958.883	29,18
2020	5.255.359.155.031	29,29
2021	5.346.800.159.052	29,31
KLBF		
2017	16.616.239.416.335	30,44

2018	18.146.206.145.369	30,53
2019	20.264.726.862.584	30,64
2020	22.564.300.317.374	30,75
2021	25.666.635.156.271	30,88
LPIN		
2017	268.116.498.330	26,32
2018	301.596.448.818	26,43
2019	324.916.202.729	26,51
2020	337.792.393.010	26,55
2021	310.880.071.852	26,46
MAIN		
2017	4.072.245.477.000	29,04
2018	4.335.844.455.000	29,10
2019	4.648.577.041.000	29,17
2020	4.674.206.873.000	29,17
2021	5.436.745.210.000	29,32
MBTO		
2017	780.669.761.787	27,38
2018	648.016.880.325	27,20
2019	591.063.928.037	27,11
2020	982.882.686.217	27,61
2021	714.647.740.684	27,30
MRAT		
2017	497.354.419.089	26,93
2018	511.887.783.867	26,96
2019	532.762.947.995	27,00
2020	559.795.937.451	27,05
2021	578.260.975.588	27,08
MYTX		
2017	3.458.737.000.000	28,87

2018	3.654.167.000.000	28,93
2019	3.686.259.000.000	28,94
2020	3.884.567.000.000	28,99
2021	3.744.934.000.000	28,95
PICO		
2017	720.238.957.745	27,30
2018	852.932.442.585	27,47
2019	1.128.475.286.643	27,75
2020	1.092.811.641.343	27,72
2021	1.073.888.124.689	27,70
PRAS		
2017	1.542.243.721.302	28,06
2018	1.635.543.021.515	28,12
2019	1.657.127.269.798	28,14
2020	1.668.922.580.521	28,14
2021	1.637.794.655.748	28,12
PYFA		
2017	159.563.931.041	25,80
2018	187.057.163.854	25,96
2019	190.786.208.250	25,97
2020	228.575.380.866	26,16
2021	806.221.575.272	27,42
RICY		
2017	1.539.602.054.832	28,06
2018	1.539.602.054.832	28,06
2019	1.619.854.736.252	28,11
2020	1.736.897.169.061	28,18
2021	1.694.313.967.553	28,16
RMBA		
2017	14.879.589.000.000	30,33

2018	14.879.589.000.000	30,33
2019	17.000.330.000.000	30,46
2020	12.464.005.000.000	30,15
2021	9.392.515.000.000	29,87
ROTI		
2017	4.393.810.380.883	29,11
2018	4.393.810.380.883	29,11
2019	4.682.083.844.951	29,18
2020	4.452.166.671.985	29,12
2021	4.191.284.422.677	29,06
SCCO		
2017	4.165.196.478.857	29,06
2018	4.165.196.478.857	29,06
2019	4.400.655.628.146	29,11
2020	3.743.659.818.718	28,95
2021	4.698.864.127.234	29,18
SCPI		
2017	1.635.702.779.000	28,12
2018	1.635.702.779.000	28,12
2019	1.417.704.185.000	27,98
2020	1.598.281.523.000	28,10
2021	1.212.160.543.000	27,82
SIDO		
2017	3.158.198.000.000	28,78
2018	3.337.628.000.000	28,84
2019	3.536.898.000.000	28,89
2020	3.849.516.000.000	28,98
2021	4.068.970.000.000	29,03
SIPD		
2017	2.239.699.000.000	28,44

2018	2.187.879.000.000	28,41
2019	2.470.793.000.000	28,54
2020	2.592.850.000.000	28,58
2021	2.794.113.000.000	28,66
SKBM		
2017	1.623.027.475.045	28,12
2018	1.771.365.972.009	28,20
2019	1.820.383.352.811	28,23
2020	1.768.660.546.754	28,20
2021	1.970.428.120.056	28,31
SMBR		
2017	5.060.337.247.000	29,25
2018	5.538.079.503.000	29,34
2019	5.571.270.204.000	29,35
2020	5.737.175.560.000	29,38
2021	5.817.745.619.000	29,39
SMCB		
2017	19.626.403.000.000	30,61
2018	18.667.187.000.000	30,56
2019	19.567.498.000.000	30,61
2020	20.738.125.000.000	30,66
2021	21.491.716.000.000	30,70
SMGR		
2017	48.963.502.966.000	31,52
2018	51.155.890.227.000	31,57
2019	79.807.067.000.000	32,01
2020	78.006.244.000.000	31,99
2021	76.504.240.000.000	31,97
SMSM		
2017	2.443.341.000.000	28,52

2018	2.801.203.000.000	28,66
2019	3.106.981.000.000	28,77
2020	3.375.526.000.000	28,85
2021	3.868.862.000.000	28,98
SPMA		
2017	2.175.660.855.114	28,41
2018	2.282.845.632.924	28,46
2019	2.372.130.750.775	28,50
2020	2.316.065.006.133	28,47
2021	2.746.153.295.147	28,64
TALF		
2017	921.240.988.517	27,55
2018	984.597.771.989	27,62
2019	1.329.083.050.439	27,92
2020	1.474.472.516.166	28,02
2021	1.569.929.936.844	28,08
TIRT		
2017	859.299.056.455	27,48
2018	923.366.433.799	27,55
2019	895.683.018.081	27,52
2020	394.725.543.723	26,70
2021	282.668.964.144	26,37
TOTO		
2017	2.826.490.815.501	28,67
2018	2.897.119.790.044	28,70
2019	2.918.467.252.139	28,70
2020	3.107.410.113.178	28,77
2021	3.262.675.759.061	28,81
TRIS		
2017	544.968.319.987	27,02

2018	633.014.281.325	27,17
2019	1.147.246.311.331	27,77
2020	1.068.940.700.530	27,70
2021	1.060.742.742.644	27,69
VOKS		
2017	2.110.166.496.595	28,38
2018	2.485.382.578.010	28,54
2019	3.027.942.155.357	28,74
2020	2.915.635.059.892	28,70
2021	2.893.167.569.270	28,69
WIIM		
2017	1.225.712.093.041	27,84
2018	1.255.573.914.558	27,86
2019	1.299.521.608.556	27,89
2020	1.614.442.007.528	28,11
2021	1.891.169.731.202	28,27

### Lampiran 8 : Data Kualitas Audit

Tahun	$\mu - \sigma < ROE < \mu + \sigma$	Dummy
ADES		
2017	$-0,35 < 0,090404 < 0,45$	1
2018	$-0,35 < 0,10989 < 0,45$	1
2019	$-0,35 < 0,147701 < 0,45$	1
2020	$-0,35 < 0,193843 < 0,45$	1
2021	$-0,35 < 0,274029 < 0,45$	1
AISA		
2017	$-0,35 < 1,563453 < 0,45$	0
2018	$-0,35 < 0,035791 < 0,45$	1
2019	$-0,35 < -0,684485 < 0,45$	0
2020	$-0,35 < 1,454828 < 0,45$	0
2021	$-0,35 < 0,01071 < 0,45$	1
AKPI		
2017	$-0,35 < 0,011835 < 0,45$	1
2018	$-0,35 < 0,052054 < 0,45$	1
2019	$-0,35 < 0,04366 < 0,45$	1
2020	$-0,35 < 0,050236 < 0,45$	1
2021	$-0,35 < 0,101039 < 0,45$	1
ALDO		
2017	$-0,35 < 0,126558 < 0,45$	1
2018	$-0,35 < 0,157041 < 0,45$	1
2019	$-0,35 < 0,14702 < 0,45$	1
2020	$-0,35 < 0,110707 < 0,45$	1
2021	$-0,35 < 0,143262 < 0,45$	1
ALKA		
2017	$-0,35 < 0,19628 < 0,45$	1
2018	$-0,35 < 0,227768 < 0,45$	1



2019	$-0,35 < 0,070183 < 0,45$	1
2020	$-0,35 < 0,063537 < 0,45$	1
2021	$-0,35 < 0,135419 < 0,45$	1
ARNA		
2017	$-0,35 < 0,118694 < 0,45$	1
2018	$-0,35 < 0,144271 < 0,45$	1
2019	$-0,35 < 0,184975 < 0,45$	1
2020	$-0,35 < 0,250005 < 0,45$	1
2021	$-0,35 < 0,302563 < 0,45$	1
ASII		
2017	$-0,35 < 0,148181 < 0,45$	1
2018	$-0,35 < 0,156982 < 0,45$	1
2019	$-0,35 < 0,142538 < 0,45$	1
2020	$-0,35 < 0,095014 < 0,45$	1
2021	$-0,35 < 0,118665 < 0,45$	1
AUTO		
2017	$-0,35 < 0,050913 < 0,45$	1
2018	$-0,35 < 0,060442 < 0,45$	1
2019	$-0,35 < 0,070123 < 0,45$	1
2020	$-0,35 < -0,003359 < 0,45$	1
2021	$-0,35 < 0,0536 < 0,45$	1
BAJA		
2017	$-0,35 < -0,133619 < 0,45$	1
2018	$-0,35 < -1,263644 < 0,45$	0
2019	$-0,35 < 0,015002 < 0,45$	1
2020	$-0,35 < 0,633664 < 0,45$	0
2021	$-0,35 < 0,799648 < 0,45$	0
BATA		
2017	$-0,35 < 0,092617 < 0,45$	1
2018	$-0,35 < 0,106696 < 0,45$	1

2019	$-0,35 < 0,035884 < 0,45$	1
2020	$-0,35 < -0,371928 < 0,45$	0
2021	$-0,35 < -0,120006 < 0,45$	1
BOLT		
2017	$-0,35 < 0,129357 < 0,45$	1
2018	$-0,35 < 0,102621 < 0,45$	1
2019	$-0,35 < 0,067661 < 0,45$	1
2020	$-0,35 < -0,081979 < 0,45$	1
2021	$-0,35 < 0,101208 < 0,45$	1
BRNA		
2017	$-0,35 < -0,209 < 0,45$	1
2018	$-0,35 < -0,021065 < 0,45$	1
2019	$-0,35 < -0,170986 < 0,45$	1
2020	$-0,35 < -0,243964 < 0,45$	1
2021	$-0,35 < -0,227103 < 0,45$	1
BTEK		
2017	$-0,35 < -0,021555 < 0,45$	1
2018	$-0,35 < 0,033621 < 0,45$	1
2019	$-0,35 < -0,039131 < 0,45$	1
2020	$-0,35 < -0,306494 < 0,45$	1
2021	$-0,35 < -0,068207 < 0,45$	1
BTON		
2017	$-0,35 < 0,073532 < 0,45$	1
2018	$-0,35 < 0,151853 < 0,45$	1
2019	$-0,35 < 0,007423 < 0,45$	1
2020	$-0,35 < 0,023772 < 0,45$	1
2021	$-0,35 < 0,048724 < 0,45$	1
CINT		
2017	$-0,35 < 0,077557 < 0,45$	1
2018	$-0,35 < 0,034872 < 0,45$	1

2019	$-0,35 < 0,071374 < 0,45$	1
2020	$-0,35 < 0,000646 < 0,45$	1
2021	$-0,35 < -0,280992 < 0,45$	1
CPIN		
2017	$-0,35 < 0,159002 < 0,45$	1
2018	$-0,35 < 0,234719 < 0,45$	1
2019	$-0,35 < 0,172372 < 0,45$	1
2020	$-0,35 < 0,164706 < 0,45$	1
2021	$-0,35 < 0,143897 < 0,45$	1
DLTA		
2017	$-0,35 < 0,244418 < 0,45$	1
2018	$-0,35 < 0,263307 < 0,45$	1
2019	$-0,35 < 0,261885 < 0,45$	1
2020	$-0,35 < 0,121056 < 0,45$	1
2021	$-0,35 < 0,186099 < 0,45$	1
DPNS		
2017	$-0,35 < 0,022265 < 0,45$	1
2018	$-0,35 < 0,033776 < 0,45$	1
2019	$-0,35 < 0,013958 < 0,45$	1
2020	$-0,35 < 0,008428 < 0,45$	1
2021	$-0,35 < 0,073788 < 0,45$	1
DVLA		
2017	$-0,35 < 0,145345 < 0,45$	1
2018	$-0,35 < 0,167173 < 0,45$	1
2019	$-0,35 < 0,169808 < 0,45$	1
2020	$-0,35 < 0,1222 < 0,45$	1
2021	$-0,35 < 0,106261 < 0,45$	1
ETWA		
2017	$-0,35 < 1,051236 < 0,45$	0
2018	$-0,35 < 0,535893 < 0,45$	0

2019	$-0,35 < 0,25865 < 0,45$	1
2020	$-0,35 < -0,270921 < 0,45$	1
2021	$-0,35 < 1,085327 < 0,45$	0
FASW		
2017	$-0,35 < 0,181207 < 0,45$	1
2018	$-0,35 < 0,327718 < 0,45$	1
2019	$-0,35 < 0,206459 < 0,45$	1
2020	$-0,35 < 0,077089 < 0,45$	1
2021	$-0,35 < 0,120742 < 0,45$	1
GGRM		
2017	$-0,35 < 0,183829 < 0,45$	1
2018	$-0,35 < 0,172667 < 0,45$	1
2019	$-0,35 < 0,213637 < 0,45$	1
2020	$-0,35 < 0,13068 < 0,45$	1
2021	$-0,35 < 0,094543 < 0,45$	1
GJTL		
2017	$-0,35 < 0,007914 < 0,45$	1
2018	$-0,35 < -0,012688 < 0,45$	1
2019	$-0,35 < 0,043156 < 0,45$	1
2020	$-0,35 < 0,046521 < 0,45$	1
2021	$-0,35 < 0,011466 < 0,45$	1
HDTX		
2017	$-0,35 < -2,539609 < 0,45$	0
2018	$-0,35 < -1,689362 < 0,45$	0
2019	$-0,35 < -0,936089 < 0,45$	0
2020	$-0,35 < -2,285848 < 0,45$	0
2021	$-0,35 < 2,054116 < 0,45$	0
HMSP		
2017	$-0,35 < 0,371428 < 0,45$	1
2018	$-0,35 < 0,382892 < 0,45$	1

2019	$-0,35 < 0,384574 < 0,45$	1
2020	$-0,35 < 0,283762 < 0,45$	1
2021	$-0,35 < 0,244493 < 0,45$	1
IGAR		
2017	$-0,35 < 0,163767 < 0,45$	1
2018	$-0,35 < 0,092505 < 0,45$	1
2019	$-0,35 < 0,113305 < 0,45$	1
2020	$-0,35 < 0,102379 < 0,45$	1
2021	$-0,35 < 0,150454 < 0,45$	1
IMAS		
2017	$-0,35 < -0,006927 < 0,45$	1
2018	$-0,35 < 0,010917 < 0,45$	1
2019	$-0,35 < 0,016563 < 0,45$	1
2020	$-0,35 < -0,053137 < 0,45$	1
2021	$-0,35 < -0,019876 < 0,45$	1
INCI		
2017	$-0,35 < 0,061682 < 0,45$	1
2018	$-0,35 < 0,052119 < 0,45$	1
2019	$-0,35 < 0,040608 < 0,45$	1
2020	$-0,35 < 0,081521 < 0,45$	1
2021	$-0,35 < 0,029078 < 0,45$	1
INDF		
2017	$-0,35 < 0,110038 < 0,45$	1
2018	$-0,35 < 0,099402 < 0,45$	1
2019	$-0,35 < 0,108901 < 0,45$	1
2020	$-0,35 < 0,110592 < 0,45$	1
2021	$-0,35 < 0,129323 < 0,45$	1
INTP		
2017	$-0,35 < 0,075736 < 0,45$	1
2018	$-0,35 < 0,049347 < 0,45$	1

2019	$-0,35 < 0,079518 < 0,45$	1
2020	$-0,35 < 0,081453 < 0,45$	1
2021	$-0,35 < 0,086731 < 0,45$	1
ISSP		
2017	$-0,35 < 0,003039 < 0,45$	1
2018	$-0,35 < 0,016718 < 0,45$	1
2019	$-0,35 < 0,059927 < 0,45$	1
2020	$-0,35 < 0,052718 < 0,45$	1
2021	$-0,35 < 0,128346 < 0,45$	1
JECC		
2017	$-0,35 < 0,152285 < 0,45$	1
2018	$-0,35 < 0,145145 < 0,45$	1
2019	$-0,35 < 0,135582 < 0,45$	1
2020	$-0,35 < 0,016222 < 0,45$	1
2021	$-0,35 < -0,067764 < 0,45$	1
JKSW		
2017	$-0,35 < 0,007444 < 0,45$	1
2018	$-0,35 < 0,098284 < 0,45$	1
2019	$-0,35 < 0,002806 < 0,45$	1
2020	$-0,35 < 0,002164 < 0,45$	1
2021	$-0,35 < 0,000108 < 0,45$	1
JPFA		
2017	$-0,35 < 0,000113 < 0,45$	1
2018	$-0,35 < 0,220581 < 0,45$	1
2019	$-0,35 < 0,164555 < 0,45$	1
2020	$-0,35 < 0,107072 < 0,45$	1
2021	$-0,35 < 0,16263 < 0,45$	1
KAEF		
2017	$-0,35 < 0,128942 < 0,45$	1
2018	$-0,35 < 0,159419 < 0,45$	1

2019	$-0,35 < 0,002143 < 0,45$	1
2020	$-0,35 < 0,002874 < 0,45$	1
2021	$-0,35 < 0,040084 < 0,45$	1
KBLI		
2017	$-0,35 < 0,200909 < 0,45$	1
2018	$-0,35 < 0,116028 < 0,45$	1
2019	$-0,35 < 0,165774 < 0,45$	1
2020	$-0,35 < -0,031357 < 0,45$	1
2021	$-0,35 < 0,038064 < 0,45$	1
KIAS		
2017	$-0,35 < -0,059787 < 0,45$	1
2018	$-0,35 < -0,058461 < 0,45$	1
2019	$-0,35 < -0,545985 < 0,45$	0
2020	$-0,35 < -0,060721 < 0,45$	1
2021	$-0,35 < -0,006562 < 0,45$	1
KICI		
2017	$-0,35 < 0,086853 < 0,45$	1
2018	$-0,35 < -0,009231 < 0,45$	1
2019	$-0,35 < -0,036318 < 0,45$	1
2020	$-0,35 < -0,000131 < 0,45$	1
2021	$-0,35 < 0,222447 < 0,45$	1
KINO		
2017	$-0,35 < 0,053375 < 0,45$	1
2018	$-0,35 < 0,068643 < 0,45$	1
2019	$-0,35 < 0,190761 < 0,45$	1
2020	$-0,35 < 0,044103 < 0,45$	1
2021	$-0,35 < 0,037786 < 0,45$	1
KLBF		
2017	$-0,35 < 0,176568 < 0,45$	1
2018	$-0,35 < 0,163277 < 0,45$	1

2019	-0,35 < 0,151901 < 0,45	1
2020	-0,35 < 0,153185 < 0,45	1
2021	-0,35 < 0,15198 < 0,45	1
LPIN		
2017	-0,35 < 0,829414 < 0,45	0
2018	-0,35 < 0,119734 < 0,45	1
2019	-0,35 < 0,098643 < 0,45	1
2020	-0,35 < 0,02172 < 0,45	1
2021	-0,35 < 0,082418 < 0,45	1
MAIN		
2017	-0,35 < 0,028626 < 0,45	1
2018	-0,35 < 0,149868 < 0,45	1
2019	-0,35 < 0,075136 < 0,45	1
2020	-0,35 < -0,019634 < 0,45	1
2021	-0,35 < 0,02948 < 0,45	1
MBTO		
2017	-0,35 < -0,059889 < 0,45	1
2018	-0,35 < -0,379804 < 0,45	0
2019	-0,35 < -0,284668 < 0,45	1
2020	-0,35 < 0,601309 < 0,45	0
2021	-0,35 < -0,339571 < 0,45	1
MRAT		
2017	-0,35 < -0,003499 < 0,45	1
2018	-0,35 < -0,006132 < 0,45	1
2019	-0,35 < 0,000357 < 0,45	1
2020	-0,35 < -0,019761 < 0,45	1
2021	-0,35 < 0,001041 < 0,45	1
MYTX		
2017	-0,35 < -0,820674 < 0,45	0
2018	-0,35 < -0,712769 < 0,45	0



2019	$-0,35 < -0,773072 < 0,45$	0
2020	$-0,35 < -3,407936 < 0,45$	0
2021	$-0,35 < 1,086877 < 0,45$	0
PICO		
2017	$-0,35 < 0,060155 < 0,45$	1
2018	$-0,35 < 0,052511 < 0,45$	1
2019	$-0,35 < 0,024756 < 0,45$	1
2020	$-0,35 < -0,272291 < 0,45$	1
2021	$-0,35 < -0,255208 < 0,45$	1
PRAS		
2017	$-0,35 < -0,004769 < 0,45$	1
2018	$-0,35 < 0,009238 < 0,45$	1
2019	$-0,35 < -0,067558 < 0,45$	1
2020	$-0,35 < -0,009519 < 0,45$	1
2021	$-0,35 < -0,001457 < 0,45$	1
PYFA		
2017	$-0,35 < 0,065475 < 0,45$	1
2018	$-0,35 < 0,07103 < 0,45$	1
2019	$-0,35 < 0,074905 < 0,45$	1
2020	$-0,35 < 0,140227 < 0,45$	1
2021	$-0,35 < 0,032788 < 0,45$	1
RICY		
2017	$-0,35 < 0,037217 < 0,45$	1
2018	$-0,35 < 0,041537 < 0,45$	1
2019	$-0,35 < 0,037657 < 0,45$	1
2020	$-0,35 < -0,208001 < 0,45$	1
2021	$-0,35 < -0,21778 < 0,45$	1
RMBA		
2017	$-0,35 < -0,057382 < 0,45$	1
2018	$-0,35 < -0,07273 < 0,45$	1

2019	$-0,35 < 0,006024 < 0,45$	1
2020	$-0,35 < -0,467159 < 0,45$	0
2021	$-0,35 < 0,001376 < 0,45$	1
ROTI		
2017	$-0,35 < 0,046406 < 0,45$	1
2018	$-0,35 < 0,043598 < 0,45$	1
2019	$-0,35 < 0,076478 < 0,45$	1
2020	$-0,35 < 0,052238 < 0,45$	1
2021	$-0,35 < 0,098736 < 0,45$	1
SCCO		
2017	$-0,35 < 0,092666 < 0,45$	1
2018	$-0,35 < 0,087261 < 0,45$	1
2019	$-0,35 < 0,096654 < 0,45$	1
2020	$-0,35 < 0,072741 < 0,45$	1
2021	$-0,35 < 0,032199 < 0,45$	1
SCPI		
2017	$-0,35 < 0,243856 < 0,45$	1
2018	$-0,35 < 0,252966 < 0,45$	1
2019	$-0,35 < 0,18258 < 0,45$	1
2020	$-0,35 < 0,262389 < 0,45$	1
2021	$-0,35 < 0,122041 < 0,45$	1
SIDO		
2017	$-0,35 < 0,184331 < 0,45$	1
2018	$-0,35 < 0,228707 < 0,45$	1
2019	$-0,35 < 0,263545 < 0,45$	1
2020	$-0,35 < 0,28991 < 0,45$	1
2021	$-0,35 < 0,363247 < 0,45$	1
SIPD		
2017	$-0,35 < -0,448527 < 0,45$	0
2018	$-0,35 < 0,030855 < 0,45$	1

2019	$-0,35 < 0,087071 < 0,45$	1
2020	$-0,35 < 0,015407 < 0,45$	1
2021	$-0,35 < 0,016268 < 0,45$	1
SKBM		
2017	$-0,35 < 0,025292 < 0,45$	1
2018	$-0,35 < 0,015332 < 0,45$	1
2019	$-0,35 < 0,000924 < 0,45$	1
2020	$-0,35 < 0,005629 < 0,45$	1
2021	$-0,35 < 0,029932 < 0,45$	1
SMBR		
2017	$-0,35 < 0,042969 < 0,45$	1
2018	$-0,35 < 0,0219 < 0,45$	1
2019	$-0,35 < 0,086362 < 0,45$	1
2020	$-0,35 < 0,003222 < 0,45$	1
2021	$-0,35 < 0,014949 < 0,45$	1
SMCB		
2017	$-0,35 < -0,105328 < 0,45$	1
2018	$-0,35 < -0,129042 < 0,45$	1
2019	$-0,35 < 0,07147 < 0,45$	1
2020	$-0,35 < 0,086039 < 0,45$	1
2021	$-0,35 < 0,064471 < 0,45$	1
SMGR		
2017	$-0,35 < 0,000067 < 0,45$	1
2018	$-0,35 < 0,094259 < 0,45$	1
2019	$-0,35 < 0,069964 < 0,45$	1
2020	$-0,35 < 0,075009 < 0,45$	1
2021	$-0,35 < 0,052342 < 0,45$	1
SMSM		
2017	$-0,35 < 0,303792 < 0,45$	1
2018	$-0,35 < 0,294636 < 0,45$	1

2019	$-0,35 < 0,261505 < 0,45$	1
2020	$-0,35 < 0,203554 < 0,45$	1
2021	$-0,35 < 0,250121 < 0,45$	1
SPMA		
2017	$-0,35 < 0,078724 < 0,45$	1
2018	$-0,35 < 0,065544 < 0,45$	1
2019	$-0,35 < 0,095101 < 0,45$	1
2020	$-0,35 < 0,106128 < 0,45$	1
2021	$-0,35 < 0,16212 < 0,45$	1
TALF		
2017	$-0,35 < 0,028017 < 0,45$	1
2018	$-0,35 < 0,063212 < 0,45$	1
2019	$-0,35 < 0,02723 < 0,45$	1
2020	$-0,35 < 0,018122 < 0,45$	1
2021	$-0,35 < 0,021416 < 0,45$	1
TIRT		
2017	$-0,35 < 0,008087 < 0,45$	1
2018	$-0,35 < 0,105333 < 0,45$	1
2019	$-0,35 < -1,2741 < 0,45$	0
2020	$-0,35 < 1,061681 < 0,45$	0
2021	$-0,35 < 0,245784 < 0,45$	1
TOTO		
2017	$-0,35 < 0,164681 < 0,45$	1
2018	$-0,35 < 0,179682 < 0,45$	1
2019	$-0,35 < 0,073065 < 0,45$	1
2020	$-0,35 < -0,015954 < 0,45$	1
2021	$-0,35 < 0,079131 < 0,45$	1
TRIS		
2017	$-0,35 < 0,039858 < 0,45$	1

2018	$-0,35 < 0,244461 < 0,45$	1
2019	$-0,35 < 0,139216 < 0,45$	1
2020	$-0,35 < -0,006184 < 0,45$	1
2021	$-0,35 < 0,027366 < 0,45$	1
VOKS		
2017	$-0,35 < 0,204152 < 0,45$	1
2018	$-0,35 < 0,114313 < 0,45$	1
2019	$-0,35 < 0,187676 < 0,45$	1
2020	$-0,35 < 0,002503 < 0,45$	1
2021	$-0,35 < -0,232754 < 0,45$	1
WIIM		
2017	$-0,35 < 0,041498 < 0,45$	1
2018	$-0,35 < 0,050876 < 0,45$	1
2019	$-0,35 < 0,02645 < 0,45$	1
2020	$-0,35 < 0,14547 < 0,45$	1
2021	$-0,35 < 0,134161 < 0,45$	1

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## Lampiran 9 : Output SPSS

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Tenure KAP	335	1	5	2,64	1,323
Ukuran KAP	335	0	1	,42	,494
Ln_Audit Fee	335	14,719	26,601	21,40832	1,988356
Ln_Ukuran Perusahaan Klien	335	25,730	33,537	28,65447	1,667616
Kualitas Audit	335	0	1	,92	,277
Valid N (listwise)	335				

Uji kelayakan hosmer and lemeshow

### **Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	12,891	8	,116

## Uji keseluruhan model

### Iteration History<sup>a,b,c</sup>

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	209,299	1,666
	2	193,311	2,230
	3	192,582	2,384
	4	192,579	2,395
	5	192,579	2,395

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 192,579

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

### Iteration History<sup>a,b,c,d</sup>

Iteration		-2 Log likelihood	Constant	Coefficients			Ln_Ukuran Perusahaan Klien
				Tenure KAP	Ukuran KAP	Ln_Audit Fee	
Step 1	1	203,799	,090	,018	,303	-,056	,091
	2	181,979	-1,661	,041	,703	-,135	,225
	3	178,671	-3,803	,058	1,072	-,203	,354
	4	178,432	-4,591	,062	1,225	-,221	,395
	5	178,430	-4,655	,063	1,244	-,222	,398
	6	178,430	-4,655	,063	1,244	-,222	,398

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 192,579

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

## Koefisien determinasi *Nagelkerke's R Square*

### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	178,430 <sup>a</sup>	,041	,095

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

## Uji matriks klasifikasi

**Classification Table<sup>a</sup>**

Observed		Predicted		Percentage Correct
		Kualitas Audit		
		ROE Buruk	ROE Baik	
Step 1	Kualitas Audit	0	28	,0
		0	307	100,0
Overall Percentage				91,6

a. The cut value is ,500

## Uji multikorelasi

**Correlation Matrix**

		Constant	Tenure KAP	Ukuran KAP	Ln_Audit Fee	Ln_Ukuran Perusahaan Klien
Step 1	Constant	1,000	-,094	,431	,197	-,853
	Tenure KAP	-,094	1,000	-,049	-,022	,023
	Ukuran KAP	,431	-,049	1,000	-,035	-,317
	Ln_Audit Fee	,197	-,022	-,035	1,000	-,675
	Ln_Ukuran Perusahaan Klien	-,853	,023	-,317	-,675	1,000

## Uji regresi logistik

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Tenure KAP	,063	,156	,162	1	,687	1,065
	Ukuran KAP	1,244	,625	3,956	1	,047	3,469
	Ln_Audit Fee	-,222	,167	1,770	1	,183	,801
	Ln_Ukuran Perusahaan Klien	,398	,237	2,824	1	,093	1,489
	Constant	-4,655	4,955	,883	1	,347	,010

a. Variable(s) entered on step 1: Tenure KAP , Ukuran KAP, Ln\_Audit Fee, Ln\_Ukuran Perusahaan Klien.



## Uji Hipotesis Secara Parsial

### Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Tenure KAP	,090	,153	,351	1	,554	1,095
	Constant	2,162	,431	25,136	1	,000	8,687

a. Variable(s) entered on step 1: Tenure KAP .

### Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Ukuran KAP	1,576	,552	8,147	1	,004	4,835
	Constant	1,958	,218	80,607	1	,000	7,083

a. Variable(s) entered on step 1: Ukuran KAP.

### Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Ln_Audit Fee	,125	,099	1,591	1	,207	1,133
	Constant	-,259	2,092	,015	1	,902	,772

a. Variable(s) entered on step 1: Ln\_Audit Fee.

### Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Ln_Ukuran Perusahaan Klien	,377	,146	6,643	1	,010	1,458
	Constant	-8,256	4,087	4,080	1	,043	,000

a. Variable(s) entered on step 1: Ln\_Ukuran Perusahaan Klien.

## Lampiran 10 : Berita Acara Ujian Proposal Skripsi



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










### BERITA ACARA UJIAN PROPOSAL SKRIPSI

Pada hari ini Selasa tanggal 18 bulan Oktober tahun 2022 bertempat di Fakultas Ekonomi dan Bisnis Universitas PGRI Adi Buana Surabaya telah dilaksanakan Ujian Proposal Skripsi Semester Ganjil \*) Tahun Akademik 2022/2023

Nama Mahasiswa : Heru Budi Santoso  
NIM : 201609008  
Program Studi : Akuntansi  
Judul Proposal : Pengaruh *Tenure* KAP, Ukuran KAP, Audit *Fee* dan Ukuran Perusahaan Klien Terhadap Kualitas Audit di Perusahaan Sektor Manufaktur Yang Terdaftar Di Bei Tahun 2017-2021

Dihadiri oleh :

No	NIM	Nama Mahasiswa	Tanda Tangan
1	191600077	Ach. Irwansyah	
2	191600186	Dwi Abdul Azis	
3	191600233	M. Farhan Adiyatma	
4	191600137	Sendy Jadi Mahanani	

5	191600111	M. Ainul Ghozali	
6	191600167	Ibnu Hakim Alsanda	
7	191600001	Laksana Surya	
8	191600232	Firyal Syafa Namira	
9	191600225	Nurul Badria	
10	191600018	M. Andy Taufiq H.	
11	191600048	Achmad Riyan E.	
12	198000152	Erni Fiorintina	
13	198000233	Afida S.	
14	201600097	Gintan Regita M	
15	201600105	Radita Septiyani M	
16	201600100	Shofiatul Hasanah	
17	201500110	Insiatul Sofiyah	
18	223700005	Much. Ubaidillah	

Surabaya, 18 Oktober 2022

Penguji :

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