

**Lampiran 1 : Nama Perusahaan Sampel Penelitian**

<b>No</b>	<b>KODE</b>	<b>Nama Perusahaan</b>
1	ADES	PT Akasha Wira International Tbk
2	AISA	PT Tiga Pilar Sejahtera Food Tbk
3	AKKU	PT Alam Karya Unggul Tbk
4	ALMI	PT Alumindo Light Metal Industry Tbk
5	AMFG	PT Asahimas Flat Glass Tbk
6	APLI	PT Asiaplast Industries Tbk
7	ARGO	PT Agro Pantes Tbk
8	ARNA	PT Arwana Citramulia Tbk
9	ASII	PT Astra International Tbk
10	AUTO	PT Astra Otoparts Tbk
11	BATA	PT Sepatu Bata Tbk
12	BRNA	PT Berlina Tbk
13	BTON	PT Betonjaya Manunggal Tbk
14	BUDI	PT Budi Acid Jaya Tbk
15	DLTA	PT Delta Djakarta Tbk
16	DVLA	PT Darya-Varia Laboratoria Tbk
17	ERTX	PT. Eratex Djaja Tbk
18	ETWA	PT, Eterindo Wahanatama Tbk
19	FASW	PT Fajar Surya Wisesa Tbk
20	GGRM	PT Gudang Garam Tbk
21	GJTL	PT Gajah Tunggal Tbk
22	HMSP	PT Hanjaya Mandala Sampoerna Tbk
23	IGAR	PT Champion Pasific Indonesia Tbk
24	IMAS	PT Indomobil Sukses Internasional Tbk
25	INAI	PT Indal Alumunium Industry Tbk
26	INCI	PT Intanwijaya Internasional Tbk
27	INDF	PT Indofood Sukses Makmur Tbk
28	INDS	PT Indospring Tbk

<b>No</b>	<b>KODE</b>	<b>Nama Perusahaan</b>
29	INTP	PT Indocement Tunggul Prakarsa Tbk
30	JECC	PT Jembo Cable Company Tbk
31	JPRS	PT Jaya Pari Steel Tbk
32	KBLI	PT KMI Wire and cable Tbk
33	KBLM	PT Kabelindo Murni Tbk
34	KDSI	PT Kedawang Setia Industrial Tbk
35	KICI	PT Kedaung Indah Can Tbk
36	LION	PT Lion Metal Works Tbk
37	LMPI	PT Langgeng Makmur Industri Tbk
38	LMSH	PT Lionmesh Prima Tbk
39	LPIN	PT Multi Prima Sejahtera Tbk
40	MRAT	PT Mustika Ratu Tbk
41	MYOR	PT Mayora Indah Tbk
42	MYRX	PT Hanson International Tbk
43	NIPS	PT. Nipress Tbk
44	PBRX	PT Pan Brothers Tbk
45	PICO	PT Pelangi Indah Canindo Tbk
46	PYFA	PT Pyridam Farma Tbk
47	RICY	PT Ricky Putra Globalindo Tbk
48	RMBA	PT Bentoel Internasional Investama Tbk
49	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
50	SKLT	PT Sekar Laut Tbk
51	SMCB	PT Holcim Indonesia Tbk
52	SMSM	PT Selamat Sempurna Tbk
53	SPMA	PT Suparma Tbk
54	SRSN	PT Indo Acidatama Tbk
55	TCID	PT Mandom Indonesia Tbk
56	TIRT	PT Tirta Mahakam Resources tbk
57	TOTO	PT Surya Toto Indonesia Tbk

<b>No</b>	<b>KODE</b>	<b>Nama Perusahaan</b>
58	TRST	PT Trias Sentosa Tbk
59	TSPC	PT Tempo Scan Pasific Tbk
60	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
61	UNVR	PT Unilever Indonesia Tbk
62	VOKS	PT Voksel Electric Tbk

**Lampiran 2 : Data Kualitas Audit**

<b>Kode</b>	<b>Kualitas Audit</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
ADES	-0.0836	0.2674	-0.1753	-0.1208
AISA	-0.0317	0.1055	-0.0303	-0.0075
AKKU	-0.0065	-0.0537	-0.2587	0.0979
ALMI	0.0297	0.0759	-0.0979	0.0617
AMFG	-0.0142	-0.0161	0.0719	-0.0149
APLI	-0.6470	-0.8281	-0.5646	0.1743
ARGO	0.0046	0.0038	-0.0367	0.0276
ARNA	-0.0003	-0.0097	-0.0191	-0.0112
ASII	0.0165	0.0865	-0.0021	-0.0172
AUTO	0.0080	0.0941	0.0361	-0.0488
BATA	-0.2786	-0.0127	-0.0528	0.1456
BRNA	0.0258	0.0009	-0.0281	0.0188
BTON	0.1535	-0.2192	0.0149	-0.0384
BUDI	-0.0520	0.0418	-0.0376	0.0300
DLTA	-0.0872	0.1417	-0.0175	-0.0144
DVLA	0.0964	-0.0083	0.0778	-0.0184
ERTX	0.0000	-0.0726	-0.0886	-0.0322
ETWA	0.4344	0.0278	0.2077	-0.1906
FASW	-0.0580	0.0848	-0.0664	-0.0377
GGRM	-0.0018	0.0519	0.0603	-0.0702
GJTL	0.0173	0.0602	0.0695	-0.0397
HMSP	0.1150	-0.0404	-0.2086	0.1101
IGAR	0.0285	-0.0815	0.0264	0.0605
IMAS	-0.0452	-0.0781	-0.1341	0.1525
INAI	-0.0408	0.0117	-0.0853	0.1048
INCI	-0.0448	-0.1117	0.0592	0.0270
INDF	0.0252	-0.0394	0.0365	-0.0112

<b>Kode</b>	<b>Kualitas Audit</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
INDS	-0.1028	0.0169	-0.1206	0.0417
INTP	-0.0022	-0.0085	-0.0135	-0.0086
JECC	0.0269	-0.0023	0.0487	-0.0388
JPRS	0.0518	0.0070	0.0779	-0.1049
KBLI	-0.0023	-0.0405	-0.0128	0.1152
KBLM	-0.0380	-0.0188	-0.1067	0.1318
KDSI	0.0256	0.0486	-0.0470	-0.0157
KICI	0.0111	-0.0372	0.0532	0.0067
LION	-0.0303	0.0005	0.0413	0.0259
LMPI	0.0242	-0.0262	-0.0200	0.0470
LMSH	-0.1227	-0.0251	-0.0334	0.2588
LPIN	0.0213	0.0449	0.0056	0.0400
MRAT	0.0193	0.0237	0.0021	-0.0228
MYOR	-0.0066	-0.0378	0.1534	-0.0379
MYRX	0.0051	0.0042	-0.0026	0.4382
NIPS	0.0267	-0.0644	0.1294	-0.0620
PBRX	-0.0890	0.0866	-0.0401	0.0130
PICO	-0.0494	0.0487	-0.0181	0.0138
PYFA	-0.0023	-0.0326	0.0411	-0.0069
RICY	-0.0460	-0.0246	0.0617	-0.0182
RMBA	-0.0966	-0.0328	0.0551	-0.0106
SCCO	-0.0913	0.0543	-0.0610	0.0541
SKLT	0.0073	-0.0357	0.0123	-0.0019
SMCB	0.0014	0.0028	-0.0353	0.0166
SMSM	-0.0798	0.0409	0.0344	0.9050
SPMA	0.0011	-0.0189	-0.0096	0.0301
SRSN	0.0472	-0.0560	-0.0450	0.0538
TCID	-0.0375	0.0165	0.1141	-0.0369

<b>Kode</b>	<b>Kualitas Audit</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
TIRT	0.0236	-0.0082	0.0775	-0.0260
TOTO	-0.0165	0.0694	0.0120	0.0571
TRST	-0.0406	0.0275	-0.0268	0.0474
TSPC	-0.0107	-0.0264	-0.0101	-0.0033
ULTJ	-0.0176	-0.0769	0.0463	0.0072
UNVR	-0.1338	-0.4967	-0.8551	-0.5389
VOKS	0.0599	-0.0606	-0.0104	-0.0004

Lampiran 3 : Data Audit *Tenure*

Kode	<i>Audit Tenure</i>			
	2009	2010	2011	2012
ADES	6	1	2	3
AISA	1	2	3	4
AKKU	2	3	4	5
ALMI	6	1	2	3
AMFG	4	5	6	1
APLI	2	3	4	5
ARGO	2	3	4	5
ARNA	6	1	2	3
ASII	4	5	6	1
AUTO	5	6	1	2
BATA	2	3	4	5
BRNA	6	1	2	3
BTON	1	2	3	4
BUDI	6	1	2	3
DLTA	1	2	3	4
DVLA	6	1	2	3
ERTX	1	2	3	4
ETWA	1	2	3	4
FASW	2	3	4	5
GGRM	1	2	3	4
GJTL	2	3	4	5
HMSP	5	6	1	2
IGAR	3	4	5	6
IMAS	1	2	3	4
INAI	3	4	5	6
INCI	2	3	4	5
INDF	6	1	2	3

<b>Kode</b>	<b>Audit Tenure</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
INDS	6	1	2	3
INTP	1	2	3	4
JECC	1	2	3	4
JPRS	2	3	4	5
KBLI	6	1	2	3
KBLM	1	2	3	4
KDSI	5	6	1	2
KICI	1	2	3	4
LION	6	1	2	3
LMPI	5	6	1	2
LMSH	2	3	4	5
LPIN	2	3	4	5
MRAT	6	1	2	3
MYOR	5	6	1	2
MYRX	1	2	3	4
NIPS	2	3	4	5
PBRX	1	2	3	4
PICO	2	3	4	5
PYFA	2	3	4	5
RICY	3	4	5	6
RMBA	5	6	1	2
SCCO	2	3	4	5
SKLT	5	1	2	3
SMCB	2	3	4	5
SMSM	3	4	5	6
SPMA	3	4	5	6
SRSN	3	4	5	6
TCID	3	4	5	6



<b>Kode</b>	<b><i>Audit Tenure</i></b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
TIRT	1	2	3	4
TOTO	3	4	5	6
TRST	1	1	1	1
TSPC	4	5	6	1
ULTJ	6	1	2	3
UNVR	6	1	2	3
VOKS	5	6	1	2

**Lampiran 4 : Data Auditor *Firm Size***

<b>Kode</b>	<b>Auditor <i>Firm Size</i></b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
ADES	0	0	0	0
AISA	0	0	0	0
AKKU	0	0	0	0
ALMI	0	0	0	0
AMFG	0	0	0	0
APLI	0	0	0	0
ARGO	0	0	0	0
ARNA	0	0	0	0
ASII	0	0	0	0
AUTO	0	0	1	1
BATA	1	1	1	1
BRNA	0	0	0	0
BTON	0	0	0	0
BUDI	0	0	0	0
DLTA	1	1	1	1
DVLA	1	1	1	1
ERTX	0	0	0	0
ETWA	0	0	0	0
FASW	1	1	1	1
GGRM	1	1	1	1
GJTL	1	1	1	1
HMSP	0	0	0	0
IGAR	0	0	0	0
IMAS	0	0	0	0
INAI	0	0	0	0
INCI	0	0	0	0
INDF	1	1	1	1

<b>Kode</b>	<b>Auditor Firm Size</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
INDS	0	0	0	0
INTP	1	1	1	1
JECC	0	0	0	0
JPRS	0	0	0	0
KBLI	0	0	0	0
KBLM	0	0	0	0
KDSI	0	0	0	0
KICI	0	0	0	0
LION	1	0	0	0
LMPI	0	0	0	0
LMSH	0	0	0	0
LPIN	0	0	0	0
MRAT	0	0	0	0
MYOR	0	0	0	0
MYRX	0	0	0	0
NIPS	0	0	0	0
PBRX	0	0	0	0
PICO	0	0	0	0
PYFA	0	0	0	0
RICY	0	0	0	0
RMBA	1	1	1	1
SCCO	0	0	0	0
SKLT	0	0	0	0
SMCB	1	1	1	1
SMSM	0	0	0	0
SPMA	0	0	0	0
SRSN	0	0	0	0
TCID	1	1	1	1

<b>Kode</b>	<b>Auditor Firm Size</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
TIRT	0	0	0	0
TOTO	1	1	1	1
TRST	1	1	1	1
TSPC	0	0	0	0
ULTJ	0	0	0	0
UNVR	0	0	0	0
VOKS	0	0	0	0

**Lampiran 5 : Data Ukuran Perusahaan (*size*)**

<b>Kode</b>	<b>Ukuran Perusahaan</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
ADES	18.9989	19.5978	19.5714	19.7793
AISA	21.1735	21.3844	22.0015	22.0759
AKKU	17.2966	17.1612	16.2808	16.1747
ALMI	21.1164	21.1674	21.3454	21.3554
AMFG	21.4025	21.5873	21.7130	21.8596
APLI	19.5272	19.6316	19.6288	19.6263
ARGO	21.1024	21.3208	21.2597	21.3165
ARNA	20.5281	20.5876	20.5388	20.6586
ASII	25.2112	25.4539	25.7623	25.9288
AUTO	22.2590	22.4435	22.6641	22.9073
BATA	19.9981	19.9981	20.0629	20.1683
BRNA	20.0445	20.1271	20.2832	20.4624
BTON	18.0609	18.3134	18.5922	18.7929
BUDI	21.1925	21.4001	21.4762	21.5560
DLTA	20.4494	20.3788	20.3611	20.4293
DVLA	20.4794	20.5587	20.6431	20.7953
ERTX	18.3982	18.7825	19.6598	19.8872
ETWA	20.0993	20.0947	20.2464	20.6834
FASW	22.0238	22.2262	22.3198	22.4422
GGRM	24.0276	24.1489	24.3891	24.4492
GJTL	22.9067	23.0715	23.1751	23.2781
HMSP	23.5978	23.7449	23.6849	23.9908
IGAR	19.5770	19.6662	19.6893	19.5596
IMAS	22.3512	22.7976	23.2809	23.5899
INAI	19.9691	19.7791	20.1150	20.2326
INCI	18.8754	18.7136	18.6453	18.7004
INDF	24.4217	24.5793	24.7046	24.8063

<b>Kode</b>	<b>Ukuran Perusahaan</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
INDS	20.2471	20.4627	20.8540	21.2330
INTP	23.3093	23.4541	23.6220	23.8481
JECC	20.1912	20.1470	20.2565	20.3793
JPRS	19.8348	19.8348	19.8974	19.8035
KBLI	20.0114	20.2033	20.8035	20.8731
KBLM	19.6870	19.8149	20.2816	20.3988
KDSI	20.1267	20.1394	20.1915	20.1621
KICI	18.2496	18.2692	18.2862	18.3689
LION	19.4190	19.5322	19.7176	19.8874
LMPI	20.1080	20.2272	20.3462	20.5189
LMSH	18.1037	18.1748	18.4007	18.6718
LPIN	18.7421	18.8324	18.8741	18.9646
MRAT	19.7171	19.7723	19.8617	19.9368
MYOR	21.9008	22.2047	22.6103	22.8398
MYRX	13.7113	18.7075	20.5747	20.8333
NIPS	19.6374	19.6374	19.9174	19.3474
PBRX	20.5239	20.6037	21.1387	21.4180
PICO	20.1120	20.1618	20.1467	20.2034
PYFA	18.4201	18.4265	18.5865	18.7271
RICY	20.2120	20.2344	20.2802	20.5519
RMBA	22.3114	22.3130	22.5692	22.6599
SCCO	20.7651	20.8696	21.0987	21.1200
SKLT	19.0946	19.1107	19.1826	19.3360
SMCB	22.7064	23.0686	23.1167	23.2221
SMSM	20.6631	20.7882	21.0068	21.0887
SPMA	21.0828	21.1221	21.1627	21.2327
SRSN	19.8408	19.7127	19.7049	19.8122
TCID	20.7179	20.7694	20.8462	20.9556

<b>Kode</b>	<b>Ukuran Perusahaan</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
TIRT	20.2578	20.1737	20.3536	20.3371
TOTO	20.7341	20.8109	21.0156	21.1437
TRST	21.3765	21.4311	21.4550	21.5063
TSPC	21.9361	22.0013	22.1703	22.2565
ULTJ	21.2729	21.4197	21.5028	21.6074
UNVR	22.7362	22.8867	23.0730	23.2069
VOKS	20.9367	20.8424	21.1763	21.2528

**Lampiran 6 : Data Umur Perusahaan (*age*)**

<b>Kode</b>	<b>Umur Perusahaan</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
ADES	24	25	26	27
AISA	19	20	21	22
AKKU	8	9	10	11
ALMI	31	32	33	34
AMFG	42	43	44	45
APLI	17	18	19	20
ARGO	32	33	34	35
ARNA	16	17	18	19
ASII	52	53	54	55
AUTO	18	19	20	21
BATA	78	79	80	81
BRNA	40	41	42	43
BTON	14	15	16	17
BUDI	30	31	32	33
DLTA	77	78	79	80
DVLA	33	34	35	36
ERTX	37	38	39	40
ETWA	17	18	19	20
FASW	22	23	24	25
GGRM	38	39	40	41
GJTL	58	59	60	61
HMSP	46	47	48	49
IGAR	34	35	36	37
IMAS	12	13	14	15
INAI	38	39	40	41
INCI	28	29	30	31



<b>Kode</b>	<b>Umur Perusahaan</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
INDF	19	20	21	22
INDS	31	32	33	34
INTP	24	25	26	27
JECC	36	37	38	39
JPRS	36	37	38	39
KBLI	37	38	39	40
KBLM	30	31	32	33
KDSI	36	37	38	39
KICI	35	36	37	38
LION	37	38	39	40
LMPI	37	38	39	40
LMSH	27	28	29	30
LPIN	27	28	29	30
MRAT	31	32	33	34
MYOR	32	33	34	35
MYRX	38	39	40	41
NIPS	34	35	36	37
PBRX	29	30	31	32
PICO	26	27	28	29
PYFA	33	34	35	36
RICY	22	23	24	25
RMBA	22	23	24	25
SCCO	39	40	41	42
SKLT	33	34	35	36
SMCB	38	39	40	41
SMSM	33	34	35	36
SPMA	33	34	35	36
SRSN	27	28	29	30

<b>Kode</b>	<b>Umur Perusahaan</b>			
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
TCID	40	41	42	43
TIRT	28	29	30	31
TOTO	32	33	34	35
TRST	30	31	32	33
TSPC	39	40	41	42
ULTJ	38	39	40	41
UNVR	76	77	78	79
VOKS	38	39	40	41

## Lampiran 7 : Data Deskripsi Perusahaan

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit	248	-.8551	.9050	-.0092	.1439
Audit Tenure	248	1.0000	6.0000	3.2702	1.6283
Ukuran Perusahaan	248	13.7113	25.9288	20.7986	1.7324
Umur Perusahaan	248	8.0000	81.0000	34.7903	13.4497
Valid N (listwise)	248				

### Auditor Firm Size

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP Non The Big Four	193	77.8	77.8	77.8
	KAP The Big Four	55	22.2	22.2	100.0
	Total	248	100.0	100.0	

## Lampiran 8 : Uji Normalitas

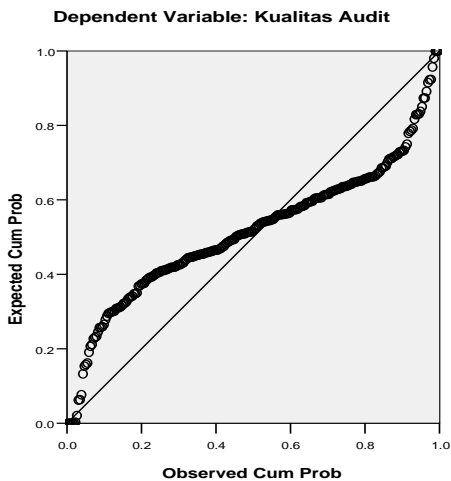
### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		248
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.14156157
Most Extreme Differences	Absolute	.185
	Positive	.173
	Negative	-.185
Kolmogorov-Smirnov Z		1.079
Asymp. Sig. (2-tailed)		.090

a. Test distribution is Normal.

b. Calculated from data.

### Normal P-P Plot of Regression Standardized Residual



## Lampiran 9 : Hasil Analisis Regresi Linier Berganda

### Variables Entered/Removed<sup>d</sup>

Model	Variables Entered	Variables Removed	Method
1	Umur Perusahaan, Audit Tenure, Ukuran Perusahaan, Auditor Firm Size	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: Kualitas Audit

### Model Summary<sup>e</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.569 <sup>a</sup>	.324	.312	.119	2.006

- a. Predictors: (Constant), Umur Perusahaan, Audit Tenure, Ukuran Perusahaan, Auditor Firm Size  
 b. Dependent Variable: Kualitas Audit

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.655	4	.414	29.141	.000 <sup>a</sup>
	Residual	3.460	243	.014		
	Total	5.115	247			

- a. Predictors: (Constant), Umur Perusahaan, Audit Tenure, Ukuran Perusahaan, Auditor Firm Size  
 b. Dependent Variable: Kualitas Audit

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics		
	B	Std. Error	Beta			Partial	Tolerance	VIF	
1	(Constant)	.020	.118		.172	.864			
	Audit Tenure	.012	.006	.130	2.058	.041	.131	.994	1.006
	Auditor Firm Size	.026	.013	.076	2.093	.037	.133	.820	1.220
	Ukuran Perusahaan	-.001	.006	-.015	-.217	.828	-.014	.824	1.213
	Umur Perusahaan	-.001	.001	-.126	-1.936	.054	-.123	.938	1.066

a. Dependent Variable: Kualitas Audit

### Lampiran 10 : Uji Heteroskedastisitas (uji Glejser)

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.141 <sup>a</sup>	.020	.004	.11946

a. Predictors: (Constant), Umur Perusahaan, Audit Tenure, Ukuran Perusahaan, Auditor Firm Size

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.070	4	.018	1.233	.297 <sup>a</sup>
	Residual	3.468	243	.014		
	Total	3.538	247			

a. Predictors: (Constant), Umur Perusahaan, Audit Tenure, Ukuran Perusahaan, Auditor Firm Size

b. Dependent Variable: ABS\_RES

#### Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.017	.099		.171	.864
	Audit Tenure	-.002	.005	-.033	-.519	.604
	Auditor Firm Size	-.039	.020	-.135	-1.918	.056
	Ukuran Perusahaan	.002	.005	.034	.479	.632
	Umur Perusahaan	.001	.001	.087	1.324	.187

a. Dependent Variable: ABS\_RES