LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan yang Termasuk dalam Sampel

No	Kode	Nama Perusahaan
1.	ADMG	Polychem Indonesia Tbk
2.	ALKA	Alaskasa Industrindo Tbk
3.	ARNA	Arwana Citramulia Tbk
4.	ASII	Astra International Tbk
5.	AUTO	Astra Otoparts Tbk
6.	BRAM	Indo Kordsa Tbk
7.	BTON	Betonjaya Manunggal Tbk
8.	CPIN	Charoen Pokphand Indonesia Tbk
9.	DLTA	Delta Djakarta Tbk
10.	ESTI	Ever Shine Textile Industry Tbk
11.	ETWA	Eterindo Wahanatama Tbk
12.	FASW	Fajar Surya Wisesa Tbk
13.	GJTL	Gajah Tunggal Tbk
14.	IKAI	Intikeramik Alamasri Industri Tbk
15.	INTP	Indocement Tunggal Prakasa Tbk
16.	IGAR	Kageo Igar Jaya Tbk
17.	JECC	Jembo Cable Company Tbk
18.	JPFA	JAPFA Comfeed Indonesia Tbk
19.	KBLM	Kabelindo Murni Tbk

20.	KLBF	Kalbe Farma Tbk
21.	LION	Lion Metal Works Tbk
22.	PRAS	Prima Alloy Steel Tbk
23.	SIPD	Sierad Produce Tbk
24.	SMCB	Holcim Indonesia Tbk
25.	SMGR	Semen Gresik (Persero) Tbk
26.	SMSM	Selamat Sempurna Tbk
27.	SPMA	Suparma Tbk
28.	VOKS	Voksel Electric Tbk

LAMPIRAN 2 HASIL OUTPUT SPSS

STATISTIK DESKRIPTIF

Tabel 4.2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
lnfees	140	18,68	25,04	21,8513	1,62150
ki	140	1,00	6,00	2,0357	1,08230
dk	140	2,00	11,00	4,8071	2,18199
ka	140	3,00	4,00	3,2857	,45338
ai	140	1,00	12,00	5,6714	3,05452
Valid N (listwise)	140				

Sumber Data : Diolah

UJI NORMALITAS DATA

Tabel 4.3. One-Sample Kolmogorov-Smirnov Test

		lnfees	Ki	dk	ka	ai
N		140	140	140	140	140
Normal Parameters[a,b]	Mean	21,8513	2,0357	4,8071	3,2857	5,6714
	Std. Deviation	1,62150	1,08230	2,18199	,45338	3,05452
Most Extreme Differences	Absolute	,066	,306	,173	,450	,279
	Positive	,043	,306	,173	,450	,279
	Negative	-,066	-,169	-,125	-,264	-,164
Kolmogorov-Smirnov Z		,780	3,621	2,045	5,324	3,305
Asymp. Sig. (2-tailed)		,576	0,000	,000	0,000	0,000

Sumber Data : Diolah

Tabel 4.4. One-Sample Kolmogorov-Smirnov Test

		lnfees	Ki	dk	ka	ai
N		140	140	140	140	140
Normal Parameters[a,b]	Mean	21,8513	2,0357	4,8071	3,2857	5,6714
	Std. Deviation	1,62150	1,08230	2,18199	,45338	3,05452
Most Extreme Differences	Absolute	,066	,306	,173	,450	,279
	Positive	,043	,306	,173	,450	,279
	Negative	-,066	-,169	-,125	-,264	-,164
Kolmogorov-Smirnov Z		,780	3,621	2,045	5,324	3,305
Asymp. Sig. (2-tailed)		,576	0,000	,001	0,000	0,000

Sumber Data : Diolah

Tabel 4.5. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		140
Normal Parameters[a,b]	Mean	21,8512903
	Std. Deviation	,34418722
Most Extreme Differences	Absolute	,055
	Positive	,046
	Negative	-,055
Kolmogorov-Smirnov Z		,657
Asymp. Sig. (2-tailed)		,782

HASIL UJI ASUMSI KLASIK

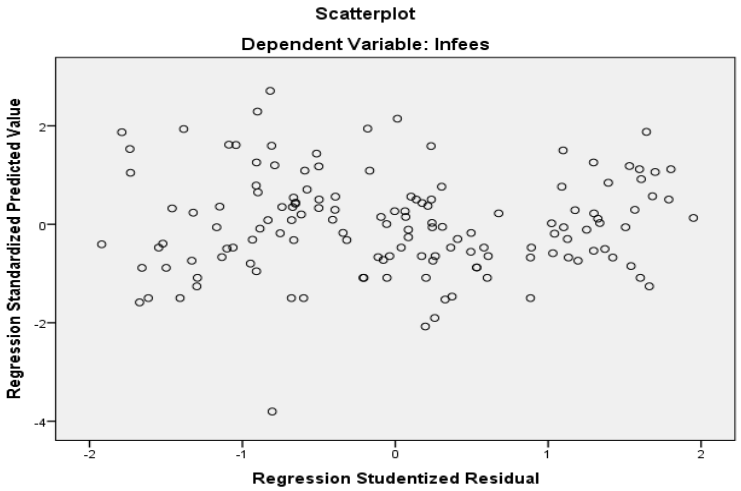
UJI MULTIKOLINEARITAS

Tabel 4.6. Coefficientsa

Model	Collinearity Statistics	
	Tolerance	VIF
KI	,833	1,200
DK	,817	1,224
KA	,987	1,013
AI	,962	1,040

Sumber Data : Diolah

UJI HETEROSKEDASTISITAS



UJI AUTOKORELASI

Tabel 4.7. Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,321[a]	,103	,760	1,60394	2,175

Sumber Data : Diolah

ANALISIS REGRESI LINEAR BERGANDA

Analisis Regresi Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,500	1,044		18,684	,000
	KI	,377	,111	,282	3,391	,001
	DK	,014	,060	,019	,234	,815
	KA	-,416	,302	,113	1,380	,170
	AI	-,006	,015	,034	,412	,681

Sumber Data : Diolah

HASIL UJI HIPOTESIS

UJI F (SIMULTAN)

Uji F

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	39,778	4	9,945	3,866	,005[b]
	Residual	347,303	135	2,573		
	Total	387,081	139			

Sumber Data : Diolah

UJI T (PARSIAL)

Uji t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,500	1,044		18,684	,000
	KI	,377	,111	,282	3,391	,001
	DK	,014	,060	,019	,234	,815
	KA	-,416	,302	,113	1,380	,170
	AI	-,006	,015	,034	,412	,681

Sumber Data : Diolah

UJI KOEFISIEN DETERMINASI R (ADJUSTED R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,321[a]	,103	,760	1,60394

Sumber Data Diolah

LAMPIRAN 3

DAFTAR *PROFESIONAL FEES*, KOMISARIS INDEPENDEN, DEWAN KOMISARIS, KOMITE AUDIT, INTERNAL AUDIT PERUSAHAAN MANUFAKTUR 2010-2014

Tahun	Kode	*Fees*	KI	DK	KA	AI	*lnfees*
2010	ADMG	10.481.760.000	2	4	3	4	23,07
	ALKA	447.201.000	1	4	3	4	19,92
	ARNA	8.144.602.234	2	2	3	4	22,82
	ASII	943.000.000	5	10	3	12	20,66
	AUTO	54.186.000.000	3	9	3	8	24,72
	BRAM	2.121.084.000	4	7	3	4	21,48
	BTON	168.193.717	1	2	3	4	18,94
	CPIN	13.627.000.000	2	4	3	5	23,34
	DLTA	3.601.357.000	2	6	3	4	22
	ESTI	892.386.569	3	5	3	12	20,61
	ETWA	975.901.603	1	4	3	1	20,7
	FASW	2.404.193.897	1	3	3	2	21,6
	GJTL	5.878.000.000	2	3	3	4	22,49
	IKAI	324.188.000	1	7	3	12	19,6
	INTP	11.182.000.000	1	3	3	4	23,14
	IGAR	760.696.712	2	2	3	4	20,45
	JECC	1.949.056.000	2	7	3	4	21,39
	JPFA	25.446.000.000	1	3	3	12	23,96
	KBLM	295.056.123	2	3	3	8	19,5
	KLBF	22.073.809.946	1	4	3	8	23,82
	LION	312.499.000	1	6	4	4	19,56
	PRAS	129.400.000	2	3	4	3	18,68
	SIPD	465.632.259	2	3	4	2	19,96
	SMCB	21.917.000.000	3	5	4	4	23,81
	SMGR	27.575.771.000	2	7	4	6	17,13
	SMSM	890.058.545	1	6	4	5	20,61
	SPMA	935.306.000	2	4	4	12	20,66
	VOKS	1.618.954.757	2	5	4	4	21,21
2011	ADMG	7.167.660.000	2	7	4	7	22,69
	ALKA	264.418.000	4	4	3	4	19,39

	ARNA	5.432.083.257	1	3	3	6	22,42
	ASII	1.302.000.000	5	11	3	6	20,99
	AUTO	48.516.000.000	3	10	3	4	24,61
	BRAM	4.300.609.000	2	7	3	4	22,18
	BTON	216.663.654	1	2	3	4	19,19
	CPIN	15.627.000.000	2	4	3	12	23,47
	DLTA	3.680.367.000	2	3	3	8	22,03
	ESTI	830.851.961	2	5	3	8	20,54
	ETWA	1.598.651.883	2	3	3	4	21,19
	FASW	5.771.678.405	1	3	3	3	22,48
	GJTL	3.872.000.000	1	3	3	2	22,08
	IKAI	552.144.440	3	8	3	4	20,13
	INTP	17.201.000.000	1	3	3	6	23,57
	IGAR	536.441.467	1	2	3	5	20,1
	JECC	4.535.277.000	4	7	3	12	22,24
	JPFA	29.297.000.000	2	3	3	4	24,1
	KBLM	1.222.667.850	1	4	3	7	20,92
	KLBF	1.562.597.3295	2	4	3	4	23,47
	LION	325.262.600	2	6	3	6	19,6
	PRAS	584.660.661	6	7	4	6	20,19
	SIPD	5.226.191.529	2	5	4	4	22,38
	SMCB	4.055.100.0000	1	3	4	4	24,43
	SMGR	62.176.154.000	2	5	4	4	24,85
	SMSM	967.459.944	2	6	4	12	20,69
	SPMA	1.244.920.300	2	4	4	8	20,94
	VOKS	1.704.234.897	3	4	4	8	21,26
2012	ADMG	4.462.490.000	2	5	4	4	24,52
	ALKA	282.742.000	2	4	4	3	19,46
	ARNA	6.733.635.878	1	3	3	2	22,63
	ASII	1.409.000.000	3	11	3	4	21,07
	AUTO	65.925.000.000	5	10	3	6	24,91
	BRAM	4.974.270.000	3	7	3	4	22,33
	BTON	150.172.037	2	2	3	4	18,83
	CPIN	17.741.000.000	1	4	3	4	23,6
	DLTA	4.638.191.000	2	5	3	12	22,26
	ESTI	1.065.690.000	2	5	3	8	20,79
	ETWA	2.778.872.385	2	6	3	4	21,75

	FASW	3.091.813.259	2	3	3	4	21,85
	GJTL	6.512.000.000	2	5	3	5	22,6
	IKAI	1.168.883.885	1	5	3	4	20,88
	INTP	14.915.000.000	1	2	3	12	23,43
	IGAR	641.647.235	3	7	3	1	20,28
	JECC	3.360.662.000	1	3	3	2	21,94
	JPFA	24.910.000.000	2	4	3	4	23,94
	KBLM	251.306.000	2	3	3	12	19,34
	KLBF	22.034.130.574	1	6	3	4	23,82
	LION	224.899.506	1	3	3	4	19,23
	PRAS	490.100.000	1	3	3	4	20,01
	SIPD	4.814.065.438	2	3	4	12	22,29
	SMCB	63.018.000.000	3	7	4	8	24,87
	SMGR	72.235.930.000	1	6	4	8	25
	SMSM	1.801.461.297	1	3	4	4	21,31
	SPMA	1.234.584.053	2	5	4	3	20,93
	VOKS	1.538.950.470	2	5	4	2	21,15
2013	ADMG	4.130.830.000	1	7	4	4	22,14
	ALKA	369.832.000	2	4	4	6	19,73
	ARNA	2.258.448.092	5	3	4	5	21,54
	ASII	1.509.000.000	3	11	3	12	21,13
	AUTO	50.684.000.000	4	10	3	4	24,65
	BRAM	2.081.630.000	1	7	3	7	21,46
	BTON	209.050.000	2	2	3	4	19,16
	CPIN	24.168.000.000	2	4	3	6	23,91
	DLTA	3.306.469.000	3	3	3	6	21,92
	ESTI	1.046.440.000	1	5	3	4	20,77
	ETWA	6.805.344.843	1	3	3	4	22,64
	FASW	1.611.144.109	2	3	3	4	21,2
	GJTL	9.552.000.000	1	3	3	12	22,98
	IKAI	615.000.077	1	8	3	8	20,24
	INTP	16.788.000.000	2	3	3	8	23,54
	IGAR	669.602.279	2	2	3	4	20,32
	JECC	3.269.548.000	1	7	3	3	21,91
	JPFA	30.299.000.000	2	3	3	2	24,13
	KBLM	465.888.500	1	4	3	4	19,96
	KLBF	26.792.291.663	1	4	3	6	24,01

	LION	395.958.620	2	6	3	5	19,8
	PRAS	1.066.530.128	2	7	3	12	20,79
	SIPD	5.592.643.484	3	5	3	4	22,44
	SMCB	33.312.000.000	2	3	4	7	24,23
	SMGR	75.011.891.000	1	5	4	4	25,04
	SMSM	1.658.770.348	2	6	4	6	21,23
	SPMA	3.318.661.956	2	4	4	6	21,92
	VOKS	1.650.907.103	2	4	4	4	21,22
2014	ADMG	2.203.970.000	4	5	4	4	21,51
	ALKA	1.521.829.000	1	4	4	4	21,14
	ARNA	3.493.513.458	5	3	4	12	21,97
	ASII	1.938.000.000	3	11	4	8	21,38
	AUTO	5.954.000.000	2	10	3	8	22,51
	BRAM	1.975.220.000	1	7	3	4	21,4
	BTON	133.900.000	2	2	3	3	18,71
	CPIN	28.371.000.000	2	4	3	2	24,07
	DLTA	3.278.230.000	2	5	3	4	21,91
	ESTI	723.900.000	2	5	3	6	20,4
	ETWA	6.282.808.153	1	6	3	4	22,56
	FASW	2.858.212.969	1	3	3	4	21,77
	GJTL	5.592.000.000	3	5	3	4	22,44
	IKAI	274.030.302	1	5	3	12	19,43
	INTP	20.807.000.000	1	2	3	8	23,76
	IGAR	420.340.128	4	7	3	4	19,86
	JECC	2.051.655.000	2	3	3	4	21,44
	JPFA	26.646.000.000	1	4	3	5	24,01
	KBLM	281.009.091	2	3	3	4	19,45
	KLBF	36.008.379.587	2	6	3	12	24,31
	LION	306.316.000	6	3	3	1	19,54
	PRAS	267.201.632	2	3	3	2	19,4
	SIPD	4.803.339.234	1	3	3	4	22,29
	SMCB	34.770.000.000	2	7	3	12	24,27
	SMGR	52.461.040.000	2	6	4	4	24,68
	SMSM	1.696.000.000	2	3	4	4	21,25
	SPMA	3.426.447.643	3	5	4	4	21,95
	VOKS	1.275.078.931	2	5	4	8	20,97