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DAFTAR LAMPIRAN

Lampiran 1 : Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	SMBR	Semen Baturaja Tbk
2	SMCB	Solusi Bangun Indonesia Tbk
3	WSBP	Waskita Beton Precast Tbk
4	WTON	Wijaya Karya Beton Tbk
5	ALKA	Alaskan Industrindo Tbk
6	ISSP	Steel Pipe Industry of Indonesia Tbk
7	DPNS	Duta Pertiwi Nusantara Tbk
8	AKPI	Argha Karya Prima Industry Tbk
9	IGAR	Champion Pasific Indonesia Tbk
10	IMPC	Impack Pratama Industri Tbk
11	CPIN	Charoen Pokphand Indonesia Tbk
12	ALDO	Alkindo Naratama Tbk
13	KBRI	Kertas Basuki Rachmat Indonesia Tbk
14	KDSI	Kedawung Setia Industri Tbk
15	RICY	Ricky Putra Globalindo Tbk
16	SSTM	Sunson Textille Manufacturer Tbk
17	STAR	Star Petrochem Tbk
18	JECC	Jembo Cable Company Tbk
19	KBLI	KMI Wire and Cable Tbk
20	AISA	Tiga Pilar Sejahtera Food Tbk
21	MYOR	Mayora Indah Tbk
22	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
23	GGRM	Gudang Garam Tbk
24	RMBA	Bentoel Internatioanl Investama Tbk
25	INAF	Indofarma Tbk
26	KAEF	Kimia Farma Tbk
27	MERK	Merck Indonesi Tbk
28	PEHA	Phapros Tbk
29	PYFA	Pyridam Farma Tbk

30	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
31	SQBB	Taisho Pharmaceutical Tbk
32	KINO	Kino Indonesia Tbk
33	TCID	Mandom Indonesia Tbk
34	UNVR	Unilever Indonesia
35	HRTA	Hartadinata Abadi Tbk
36	SKBM	Sekar Bumi Tbk

Lampiran 2 : Data Variabel Ukuran Perusahaan

No	Nama Perusahaan	Kode Perusahaan	Tahun	Ukuran Perusahaan
1	Semen Baturaja Tbk	SMBR	2017	29,25
			2018	29,34
			2019	29,35
			2020	29,38
			2021	29,39
2	Solusi Bangun Indonesia Tbk	SMCB	2017	30,61
			2018	30,56
			2019	30,60
			2020	30,66
			2021	30,70
3	Waskita Beton Precast Tbk	WSBP	2017	30,33
			2018	30,35
			2019	30,41
			2020	29,99
			2021	29,56
4	Wijaya Karya Beton Tbk	WTON	2017	29,59
			2018	29,82
			2019	29,97
			2020	29,77
			2021	29,82
5	Alaskan Industrindo Tbk	ALKA	2017	33,35
			2018	34,11
			2019	34,04
			2020	33,84
			2021	33,67
6	Steel Pipe Industry of Indonesia Tbk	ISSP	2017	29,47
			2018	29,50
			2019	29,49
			2020	29,44
			2021	29,59
7		DPNS	2017	26,45

	Duta Pertiwi Nusantara Tbk		2018	26,50
			2019	26,49
			2020	26,48
			2021	26,62
8	Argha Karya Prima Industry Tbk	AKPI	2017	21,73
			2018	21,85
			2019	21,74
			2020	21,70
			2021	21,93
9	Champion Pasific Indonesia Tbk	IGAR	2017	26,96
			2018	27,07
			2019	27,15
			2020	27,22
			2021	27,42
10	Impack Pratama Industri Tbk	IMPC	2017	28,46
			2018	28,49
			2019	28,55
			2020	28,62
			2021	28,68
11	Charoen Pokphand Indonesia Tbk	CPIN	2017	23,92
			2018	24,04
			2019	24,10
			2020	24,16
			2021	24,29
12	Alkindo Naratama Tbk	ALDO	2017	27,51
			2018	27,51
			2019	27,55
			2020	27,58
			2021	27,82
13	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2017	28,24
			2018	28,32
			2019	28,46
			2020	28,58
			2021	28,71
14	Kedawung Setia Industri Tbk	KDSI	2017	27,91
			2018	27,96
			2019	27,86
			2020	27,85
			2021	27,93
15	Ricky Putra Globalindo Tbk	RICY	2017	27,95
			2018	28,06
			2019	28,11
			2020	28,18
			2021	28,16

16	Sunson Textile Manufacturer Tbk	SSTM	2017	27,13
			2018	27,06
			2019	26,97
			2020	26,90
			2021	26,88
17	Star Petrochem Tbk	STAR	2017	27,14
			2018	27,15
			2019	27,09
			2020	26,93
			2021	26,95
18	Jembo Cable Company Tbk	JECC	2017	21,38
			2018	21,46
			2019	21,36
			2020	21,14
			2021	21,28
19	KMI Wire and Cable Tbk	KBLI	2017	28,73
			2018	28,81
			2019	28,90
			2020	28,73
			2021	28,63
20	Tiga Pilar Sejahtera Food Tbk	AISA	2017	22,89
			2018	21,32
			2019	21,35
			2020	21,42
			2021	21,29
21	Mayora Indah Tbk	MYOR	2017	30,33
			2018	30,50
			2019	30,58
			2020	30,62
			2021	30,62
22	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	2017	29,28
			2018	29,35
			2019	29,52
			2020	29,63
			2021	29,80
23	Gudang Garam Tbk		2017	31,83
			2018	31,87
			2019	32,00
			2020	31,99
			2021	32,13
24	Bentoel International Investama Tbk	RMBA	2017	30,28
			2018	30,33
			2019	30,46
			2020	30,15

			2021	27,96
25	Indofarma Tbk	INAF	2017	28,06
			2018	28,00
			2019	27,96
			2020	28,32
			2021	28,37
26	Kimia Farma Tbk	KAEB	2017	29,44
			2018	29,88
			2019	30,54
			2020	30,50
			2021	30,51
27	Merck Indonesia Tbk	MERK	2017	27,46
			2018	27,86
			2019	27,53
			2020	27,56
			2021	27,66
28	Phapros Tbk	PEHA	2017	20,89
			2018	21,35
			2019	21,46
			2020	21,37
			2021	21,33
29	Pyridam Farma Tbk	PYFA	2017	25,80
			2018	25,95
			2019	25,97
			2020	26,16
			2021	27,42
30	Industri Jamu & Farmasu Sido Muncul Tbk	SIDO	2017	28,78
			2018	28,84
			2019	28,89
			2020	28,98
			2021	29,03
31	Taisho Pharmaceutical Indonesia Tbk	SQBB	2017	26,92
			2018	26,97
			2019	26,99
			2020	26,97
			2021	27,30
32	Kino Indonesia Tbk	KINO	2017	28,81
			2018	28,91
			2019	29,18
			2020	29,29
			2021	29,31
33	Mandom Indonesia Tbk	TCID	2017	28,49
			2018	28,53
			2019	28,57

			2020	28,47
			2021	28,46
34	Unilever Indonesia Tbk	UNVR	2017	30,57
			2018	30,60
			2019	30,66
			2020	30,65
			2021	30,58
			2021	30,58
35	Hartadinata Abadi Tbk	HRTA	2017	27,98
			2018	28,06
			2019	28,47
			2020	28,67
			2021	28,88
			2021	28,88
36	Sekar Bumi Tbk	SKBM	2017	28,12
			2018	28,20
			2019	28,23
			2020	28,20
			2021	28,31
			2021	28,31

Lampiran 3 : Data Variabel Ukuran KAP

No	Nama Perusahaan	Kode Perusahaan	Tahun	Ukuran KAP
1	Semen Baturaja Tbk	SMBR	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
2	Solusi Bangun Indonesia Tbk	SMCB	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
3	Waskita Beton Precast Tbk	WSBP	2017	1
			2018	0
			2019	0
			2020	0
			2021	0
4	Wijaya Karya Beton Tbk	WTON	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
5	Alaskan Industrindo Tbk	ALKA	2017	0
			2018	0
			2019	0

			2020	0
			2021	0
6	Steel Pipe Industry of Indonesia Tbk	ISSP	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
			2022	0
7	Duta Pertiwi Nusantara Tbk	DPNS	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
8	Argha Karya Prima Industry Tbk	AKPI	2017	1
			2018	1
			2019	1
			2020	0
			2021	0
9	Champion Pasific Indonesia Tbk	IGAR	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
10	Impack Pratama Industri Tbk	IMPC	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
11	Charoen Pokphand Indonesia Tbk	CPIN	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
12	Alkindo Naratama Tbk	ALDO	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
13	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
14		KDSI	2017	0
			2018	0

	Kedawang Setia Industri Tbk		2019	0
			2020	0
			2021	0
15	Ricky Putra Globalindo Tbk	RICY	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
16	Sunson Textile Manufacturer Tbk	SSTM	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
17	Star Petrochem Tbk	STAR	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
18	Jembo Cable Company Tbk	JECC	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
19	KMI Wire and Cable Tbk	KBLI	2017	1
			2018	1
			2019	1
			2020	0
			2021	1
20	Tiga Pilar Sejahtera Food Tbk	AISA	2017	0
			2018	0
			2019	0
			2020	0
			2021	1
21	Mayora Indah Tbk	MYOR	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
22	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
23			2017	1

	Gudang Garam Tbk		2018	1
			2019	1
			2020	1
			2021	1
24	Bentoel International Investama Tbk	RMBA	2017	1
			2018	1
			2019	0
			2020	0
			2021	0
25	Indofarma Tbk	INAF	2017	0
			2018	0
			2019	0
			2020	0
			2021	1
26	Kimia Farma Tbk	KAEF	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
27	Merck Indonesia Tbk	MERK	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
28	Phapros Tbk	PEHA	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
29	Pyridam Farma Tbk	PYFA	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
30	Industri Jamu & Farmasu Sido Muncul Tbk	SIDO	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
31	Taisho Pharmaceutical Indonesia Tbk	SQBB	2017	1
			2018	1
			2019	1
			2020	1
			2021	1

32	Kino Indonesia Tbk	KINO	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
33	Mandom Indonesia Tbk	TCID	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
34	Unilever Indonesia Tbk	UNVR	2017	1
			2018	1
			2019	1
			2020	1
			2021	1
35	Hartadinata Abadi Tbk	HRTA	2017	0
			2018	0
			2019	0
			2020	0
			2021	0
36	Sekar Bumi Tbk	SKBM	2017	0
			2018	0
			2019	0
			2020	0
			2021	0

Lampiran 4 : Data Variabel Kompleksitas Audit

No	Nama Perusahaan	Kode Perusahaan	Tahun	Kompleksitas Audit
1	Semen Baturaja Tbk	SMBR	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
2	Solusi Bangun Indonesia Tbk	SMCB	2017	-
			2018	-
			2019	0,69
			2020	0,69
			2021	0,69
3	Waskita Beton Precast Tbk	WSBP	2017	-
			2018	-
			2019	-
			2020	-
			2021	-

4	Wijaya Karya Beton Tbk	WTON	2017	1,10
			2018	1,10
			2019	1,10
			2020	1,10
			2021	1,10
5	Alaskan Industrindo Tbk	ALKA	2017	1,61
			2018	1,61
			2019	1,79
			2020	1,79
			2021	1,79
6	Steel Pipe Industry of Indonesia Tbk	ISSP	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
7	Duta Pertiwi Nusantara Tbk	DPNS	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
8	Argha Karya Prima Industry Tbk	AKPI	2017	0,69
			2018	0,69
			2019	0,69
			2020	0,69
			2021	0,69
9	Champion Pasific Indonesia Tbk	IGAR	2017	0,69
			2018	0,69
			2019	0,69
			2020	0,69
			2021	0,69
10	Impack Pratama Industri Tbk	IMPC	2017	2,56
			2018	2,64
			2019	2,77
			2020	2,83
			2021	2,83
11	Charoen Pokphand Indonesia Tbk	CPIN	2017	4,08
			2018	4,08
			2019	4,06
			2020	4,08
			2021	4,09
12	Alkindo Naratama Tbk	ALDO	2017	0,69
			2018	0,69
			2019	1,10
			2020	1,10

			2021	1,10
13	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2017	1,61
			2018	1,79
			2019	1,79
			2020	1,79
			2021	1,79
14	Kedawang Setia Industri Tbk	KDSI	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
15	Ricky Putra Globalindo Tbk	RICY	2017	2,64
			2018	2,64
			2019	2,64
			2020	2,64
			2021	2,64
16	Sunson Textile Manufacturer Tbk	SSTM	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
17	Star Petrochem Tbk	STAR	2017	1,10
			2018	1,10
			2019	1,10
			2020	1,10
			2021	1,10
18	Jembo Cable Company Tbk	JECC	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
19	KMI Wire and Cable Tbk	KBLI	2017	-
			2018	-
			2019	0,69
			2020	0,69
			2021	0,69
20	Tiga Pilar Sejahtera Food Tbk	AISA	2017	1,61
			2018	1,61
			2019	1,61
			2020	1,61
			2021	1,61
21	Mayora Indah Tbk	MYOR	2017	1,61
			2018	1,61
			2019	1,61

			2020	1,61
			2021	1,79
22	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	2017	2,08
			2018	2,08
			2019	2,08
			2020	2,08
			2021	2,08
23	Gudang Garam Tbk		2017	-
			2018	-
			2019	0,69
			2020	0,69
			2021	0,69
24	Bentoel International Investama Tbk	RMBA	2017	0,69
			2018	0,69
			2019	0,69
			2020	0,69
			2021	0,69
25	Indofarma Tbk	INAF	2017	0,69
			2018	0,69
			2019	0,69
			2020	0,69
			2021	-
26	Kimia Farma Tbk	KAEF	2017	-
			2018	0,69
			2019	0,69
			2020	0,69
			2021	0,69
27	Merck Indonesia Tbk	MERK	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
28	Phapros Tbk	PEHA	2017	0,69
			2018	0,69
			2019	0,69
			2020	0,69
			2021	0,69
29	Pyridam Farma Tbk	PYFA	2017	-
			2018	-
			2019	-
			2020	-
			2021	1,39
30		SIDO	2017	1,10
			2018	1,39

	Industri Jamu & Farmasu Sido Muncul Tbk		2019	1,39
			2020	1,39
			2021	1,39
31	Taisho Pharmaceutical Indonesia Tbk	SQBB	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
32	Kino Indonesia Tbk	KINO	2017	1,61
			2018	1,61
			2019	1,95
			2020	1,95
			2021	1,95
33	Mandom Indonesia Tbk	TCID	2017	-
			2018	-
			2019	-
			2020	-
			2021	-
34	Unilever Indonesia Tbk	UNVR	2017	1,39
			2018	1,39
			2019	1,39
			2020	1,39
			2021	1,39
35	Hartadinata Abadi Tbk	HRTA	2017	-
			2018	-
			2019	0,69
			2020	0,69
			2021	0,69
36	Sekar Bumi Tbk	SKBM	2017	2,08
			2018	2,08
			2019	2,08
			2020	2,08
			2021	2,20

Lampiran 5 : Variabel Audit Fee

No	Nama Perusahaan	Kode Perusahaan	Tahun	AF
1	Semen Baturaja Tbk	SMBR	2017	19,54
			2018	19,54
			2019	19,54
			2020	20,21
			2021	20,29
2	Solusi Bangun Indonesia Tbk	SMCB	2017	22,20
			2018	22,28

			2019	22,31
			2020	22,48
			2021	22,62
3	Waskita Beton Precast Tbk	WSBP	2017	19,34
			2018	20,29
			2019	20,41
			2020	20,41
			2021	20,41
4	Wijaya Karya Beton Tbk	WTON	2017	19,54
			2018	19,74
			2019	19,77
			2020	19,84
			2021	19,87
5	Alaskan Industrindo Tbk	ALKA	2017	19,50
			2018	19,61
			2019	19,35
			2020	19,38
			2021	18,82
6	Steel Pipe Industry of Indonesia Tbk	ISSP	2017	20,21
			2018	20,21
			2019	20,21
			2020	20,21
			2021	20,21
7	Duta Pertiwi Nusantara Tbk	DPNS	2017	18,40
			2018	18,49
			2019	18,49
			2020	18,49
			2021	18,45
8	Argha Karya Prima Industry Tbk	AKPI	2017	20,44
			2018	20,47
			2019	20,50
			2020	20,03
			2021	20,03
9	Champion Pasific Indonesia Tbk	IGAR	2017	20,44
			2018	21,14
			2019	20,63
			2020	20,67
			2021	20,68
10	Impack Pratama Industri Tbk	IMPC	2017	20,27
			2018	20,32
			2019	20,39
			2020	20,32
			2021	20,37
11		CPIN	2017	22,11

	Charoen Pokphand Indonesia Tbk		2018	22,23
			2019	22,28
			2020	22,28
			2021	22,33
12	Alkindo Naratama Tbk	ALDO	2017	19,38
			2018	19,38
			2019	19,66
			2020	19,77
			2021	19,86
13	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2017	19,77
			2018	19,83
			2019	19,99
			2020	20,08
			2021	20,12
14	Kedawung Setia Industri Tbk	KDSI	2017	19,28
			2018	19,32
			2019	19,32
			2020	19,32
			2021	19,45
15	Ricky Putra Globalindo Tbk	RICY	2017	20,71
			2018	20,76
			2019	20,78
			2020	20,78
			2021	20,85
16	Sunson Textile Manufacturer Tbk	SSTM	2017	18,83
			2018	18,83
			2019	18,83
			2020	18,83
			2021	18,83
17	Star Petrochem Tbk	STAR	2017	20,02
			2018	20,13
			2019	20,53
			2020	18,20
			2021	20,07
18	Jembo Cable Company Tbk	JECC	2017	19,61
			2018	19,67
			2019	18,99
			2020	18,87
			2021	18,77
19	KMI Wire and Cable Tbk	KBLI	2017	20,47
			2018	20,72
			2019	20,69
			2020	20,29
			2021	20,44

20	Tiga Pilar Sejahtera Food Tbk	AISA	2017	20,50
			2018	21,02
			2019	21,12
			2020	20,97
			2021	20,91
21	Mayora Indah Tbk	MYOR	2017	20,72
			2018	20,72
			2019	20,72
			2020	20,72
			2021	20,72
22	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	2017	20,95
			2018	21,06
			2019	21,12
			2020	21,21
			2021	21,18
23	Gudang Garam Tbk	RMBA	2017	22,63
			2018	22,61
			2019	22,65
			2020	22,68
			2021	22,91
24	Bentoel International Investama Tbk	INAF	2017	21,97
			2018	21,99
			2019	21,72
			2020	21,56
			2021	21,56
25	Indofarma Tbk	KAEF	2017	20,11
			2018	20,23
			2019	20,21
			2020	19,96
			2021	20,98
26	Kimia Farma Tbk	MERK	2017	20,49
			2018	20,58
			2019	21,13
			2020	20,64
			2021	20,69
27	Merck Indonesia Tbk	PEHA	2017	20,43
			2018	20,47
			2019	20,47
			2020	20,48
			2021	20,56
28	Phapros Tbk		2017	19,05
			2018	19,59
			2019	19,52
			2020	19,57

			2021	19,58
29	Pyridam Farma Tbk	PYFA	2017	19,21
			2018	19,25
			2019	19,38
			2020	20,11
			2021	21,16
30	Industri Jamu & Farmasu Sido Muncul Tbk	SIDO	2017	20,72
			2018	20,72
			2019	20,91
			2020	20,95
			2021	21,02
31	Taisho Pharmaceutical Indonesia Tbk	SQBB	2017	20,65
			2018	20,69
			2019	20,72
			2020	20,75
			2021	20,61
32	Kino Indonesia Tbk	KINO	2017	19,87
			2018	19,92
			2019	19,99
			2020	20,03
			2021	20,10
33	Mandom Indonesia Tbk	TCID	2017	20,57
			2018	20,57
			2019	20,57
			2020	20,57
			2021	20,63
34	Unilever Indonesia Tbk	UNVR	2017	22,39
			2018	22,46
			2019	22,50
			2020	22,61
			2021	22,61
35	Hartadinata Abadi Tbk	HRTA	2017	19,21
			2018	19,25
			2019	20,03
			2020	19,53
			2021	19,43
36	Sekar Bumi Tbk	SKBM	2017	20,13
			2018	20,29
			2019	20,21
			2020	20,35
			2021	20,40

Lampiran 6 : Hasil Output SPSS 25

Hasil Uji Analisis Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Fee	180	18.20	22.91	20.3937	1.02054
Ukuran Perusahaan	180	20.89	34.11	27.9342	2.85273
Ukuran KAP	180	.00	1.00	.3444	.47651
Kompleksitas Audit	180	.00	4.09	.9396	.97356
Valid N (listwise)	180				

Hasil Uji Normalitas : One Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		180
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.79357481
Most Extreme Differences	Absolute	.064
	Positive	.064
	Negative	-.050
Test Statistic		.064
Asymp. Sig. (2-tailed)		.073 ^c

a. Test distribution is Normal.

b. Calculated from data.

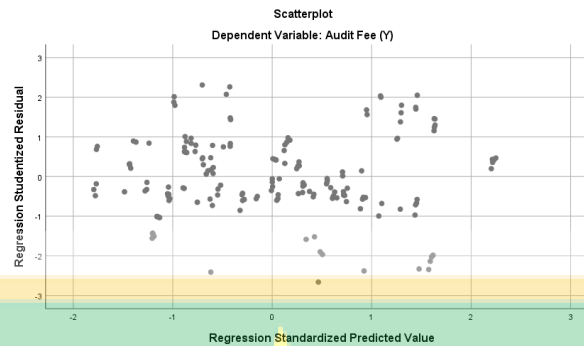
c. Lilliefors Significance Correction.

Hasil Uji Multikolinearitas

Model		Tolerance	VIF
1	(Constant)		
	Ukuran Perusahaan (x1)	.997	1.003
	Ukuran KAP (x2)	.996	1.004
	Kompleksitas Audit (x3)	1.000	1.000

a. Dependent Variable: Audit Fee

Hasil Uji Heteroskedastisitas



Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.826 ^a	.683	.676	58.03661	1.853

a. Predictors: (Constant), Kompleksitas Audit, Ukuran Perusahaan, Ukuran KAP

b. Dependent Variable: Audit Fee

Hasil Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	17.438	.539	
Ukuran Perusahaan	.079	.019	.220
Ukuran KAP	1.228	.115	.573
Kompleksitas Audit	.351	.056	.335

a. Dependent Variable: Audit Fee

Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	92.780	3	30.927	57.123	.000 ^b

Residual	93.648	176	.532		
Total	186.427	179			

a. Dependent Variable: Audit Fee

b. Predictors: (Constant), Kompleksitas Audit, Ukuran Perusahaan, Ukuran KAP

Hasil Uji T

Coefficients^a

Model		t	Sig.
1	(Constant)	35.010	.000
	Ukuran Perusahaan	3.781	.000
	Ukuran KAP	10.858	.000
	Kompleksitas Audit	6.504	.000

a. Dependent Variable: Audit Fee

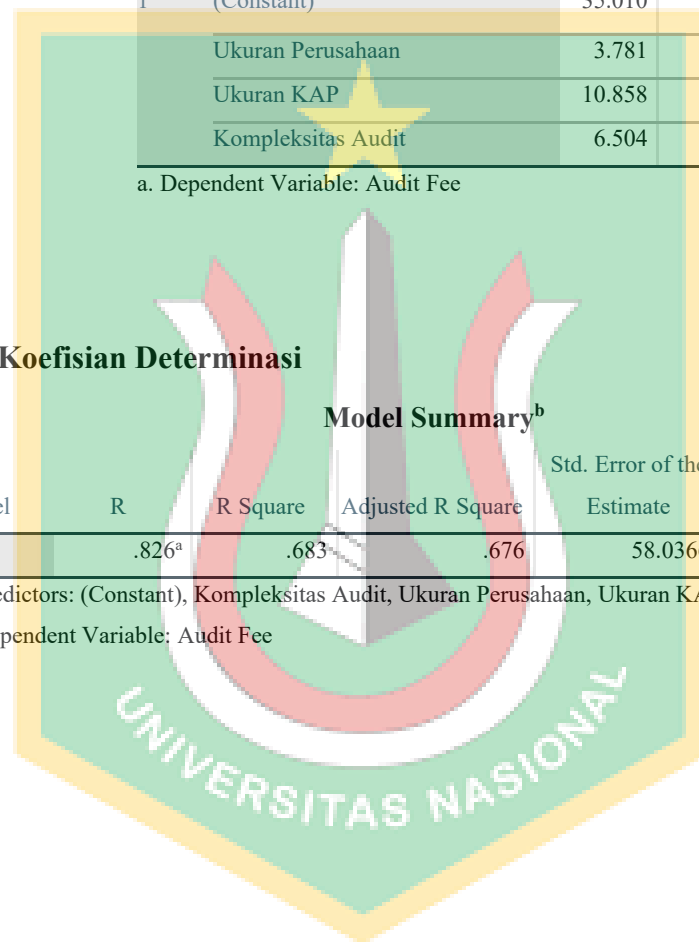
Hasil Uji Koefisian Determinasi

Model Summary^b


Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.826 ^a	.683	.676	58.03661	1.853

a. Predictors: (Constant), Kompleksitas Audit, Ukuran Perusahaan, Ukuran KAP

b. Dependent Variable: Audit Fee



Lampiran 7 : Konsultasi Bimbingan Tugas Akhir



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KONSULTASI BIMBINGAN

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 Program Studi : Akuntansi
 Konsentrasi : Auditing

KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
12 November, 2022	persetujuan pengajuan judul proposal skripsi	Sudah Ditanggapi
12 November, 2022	pengajuan bab 1	Sudah Ditanggapi
12 November, 2022	revisi bab 1	Sudah Ditanggapi
16 November, 2022	bimbingan bab ii	Sudah Ditanggapi
18 November, 2022	revisi bab ii	Sudah Ditanggapi
18 November, 2022	bimbingan bab iii	Sudah Ditanggapi

KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
13 July, 2023	revisi bab 1-3 setelah sempro	Sudah Ditanggapi
20 July, 2023	bab 4	Sudah Ditanggapi
20 July, 2023	bab 5	Sudah Ditanggapi
25 July, 2023	revisi bab 4	Sudah Ditanggapi
25 July, 2023	revisi bab 5	Sudah Ditanggapi

Tanggal	Materi Konsultasi	Status
28 July, 2023	bab 4 revisi 2	Sudah Ditanggapi
28 July, 2023	bab 5 revisi 2	Sudah Ditanggapi
3 August, 2023	revisi ke 3 bab 4 dan 5	Sudah Ditanggapi



Lampiran 8 : Hasil Turnitin



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