

LAMPIRAN

Lampiran 1 – Statistik Deskriptif

	e(count)	e(sum_w)	e(mean)	e(Var)	e(sd)
auditfee	936	936	1.99e+09	5.49e+19	7.41e+09
rfee	936	936	-2.08e-10	.6017738	.7757408
pcon	936	936	.5811966	.2436674	.4936268
totalaset	936	936	6.69e+12	3.02e+26	1.74e+13
employees	936	936	3496.306	6.22e+07	7883.841
loss	936	936	.2446581	.1849982	.4301141
roa	936	936	5.331004	116.6393	10.79997
leverage	936	936	.4879676	.0521307	.2283215
liquid	936	936	2.110944	3.782759	1.944932
debt	936	936	1.437939	3.679695	1.918253
invrec	936	936	.2589772	.0358586	.1893636
forops	936	936	.1196438	.0542059	.2328217
nbs	936	936	2.82906	1.934385	1.390822
btm	936	936	1.188056	2.000121	1.414256
chgsales	936	936	.1189708	.2473228	.4973156
big4	936	936	.4401709	.246684	.496673
engagement	936	936	.133547	.115836	.3403468
gco	936	936	.0972222	.0878639	.2964185
delay	936	936	75.05556	272.0012	16.49246
busy	936	936	.9850427	.0147493	.1214467
age	936	936	33.93269	313.5131	17.7063

	e(skewn~)	e(kurto~)	e(sum)	e(min)	e(max)
auditfee	17.24392	390.6962	1.86e+12	4.68e+07	1.83e+11
rfee	.3336936	3.250032	-1.95e-07	-2.535768	2.389922
pcon	-.3291555	1.108343	544	0	1
totalaset	6.721665	62.27097	6.26e+15	2.46e+07	2.06e+14
employees	7.674563	85.58053	3272542	2	115938
loss	1.187956	2.41124	229	0	1
roa	1.367543	7.350923	4989.82	-19.98	51.19
leverage	.3113984	2.852661	456.7376	.0721772	1.193634
liquid	2.460033	10.18053	1975.844	.1125191	11.42307
debt	3.104495	15.61418	1345.91	-2.083602	11.90898
invrec	.7382934	2.724426	242.4027	.0053016	.7661096
forops	2.361095	8.178514	111.9866	0	1
nbs	.6937445	3.21347	2648	1	7
btm	2.370781	9.756175	1112.02	-1.24756	7.687144
chgsales	4.427367	29.09945	111.3566	-.7461581	3.477831
big4	.2410481	1.058104	412	0	1
engagement	2.15456	5.642131	125	0	1
gco	2.719082	8.393407	91	0	1
delay	.0923259	5.139134	70252	32	140
busy	-7.992016	64.87233	922	0	1
age	1.285063	5.97959	31761	4	102

	e(p1)	e(p5)	e(p10)	e(p25)	e(p50)
auditfee	9.00e+07	1.20e+08	1.73e+08	3.30e+08	7.50e+08
rfee	-1.743836	-1.206854	-.9259077	-.5109606	-.0526547
pcon	0	0	0	0	1
totalaset	4.94e+07	1.31e+08	2.61e+08	4.14e+09	1.44e+12
employees	28	77	144	398.5	1223
loss	0	0	0	0	0
roa	-19.98	-9.24	-5.88	.19	4.08
leverage	.0721772	.1364689	.1820303	.3126241	.4809169
liquid	.1125191	.3712238	.5691441	1.027166	1.453192
debt	-2.083602	.1237195	.1966703	.425634	.8709404
invrec	.0053016	.0237166	.0460331	.1012564	.2210883
forops	0	0	0	0	0
nbs	1	1	1	2	3
btm	-1.24756	.0566794	.1636724	.3497808	.7650774
chgsales	-.7461581	-.3418934	-.2179141	-.0594384	.0586418
big4	0	0	0	0	0
engagement	0	0	0	0	0
gco	0	0	0	0	0
delay	32	45	51	65	80
busy	0	1	1	1	1
age	4	9	13	22	33

	e(p75)	e(p90)	e(p95)	e(p99)
auditfee	1.52e+09	3.65e+09	5.25e+09	2.52e+10
rfee	.4653792	1.032647	1.382418	2.108774
pcon	1	1	1	1
totalaset	5.35e+12	1.69e+13	2.89e+13	8.22e+13
employees	3131.5	8496	13590	32707
loss	0	1	1	1
roa	9.32	17.28	23.13	51.19
leverage	.6558302	.7676849	.8566326	1.193634
liquid	2.46182	4.358647	6.034849	11.42307
debt	1.773372	3.052934	4.74082	11.90898
invrec	.3884975	.5401942	.633026	.7661096
forops	.1428571	.4285714	.7272727	1
nbs	4	5	5	7
btm	1.482389	2.639772	4.214151	7.687144
chgsales	.1693986	.375194	.6783382	3.477831
big4	1	1	1	1
engagement	0	1	1	1
gco	0	0	1	1
delay	85	88	89	140
busy	1	1	1	1
age	43	51	65	102

Lampiran 3 – Independent t-test

	e (b)	e (count)	e (se)	e (t)	e (df_t)	e (p_1)	e (p)	e (p_u)	e (N_1)	e (mu_1)	e (N_2)
afee	-.7857235	936	.0725244	-10.83392	934	3.80e-26	7.60e-26	1	392	20.00963	544
rfee	-.2105666	936	.0509578	-4.132177	934	.0000196	.0000392	.9999804	392	-.1223806	544
size	.1700388	936	.2761084	.6158407	934	.7309252	.5381497	.2690748	392	26.46846	544
employee	-16.29519	936	2.246814	-7.252579	934	4.29e-13	8.58e-13	1	392	35.25081	544
loss	.0179697	936	.0285049	.6304075	934	.7357089	.5285822	.2642911	392	.255102	544
roa	-2.351999	936	.711748	-3.304539	934	.0004938	.0009875	.9995062	392	3.964031	544
leverage	-.0131729	936	.0151286	-.8707322	934	.1920621	.3841241	.8079379	392	.4803115	544
liquid	.3466497	936	.1284236	2.699268	934	.9964626	.0070747	.0035374	392	2.312416	544
debt	-.0393187	936	.1271486	-.3092343	934	.3786062	.7572123	.6213938	392	1.415087	544
invrec	.0575663	936	.0124102	4.638629	934	.9999998	4.01e-06	2.00e-06	392	.2924346	544
forops	-.0426065	936	.0153699	-2.772069	934	.0028405	.0056809	.9971595	392	.0948811	544
nbs	-.1448079	936	.0920714	-1.572778	934	.0580544	.1161089	.9419456	392	2.744898	544
btm	.2138767	936	.0934851	2.287816	934	.9888145	.022371	.0111855	392	1.31236	544
chgsales	.0805832	936	.0328599	2.452327	934	.9928122	.0143756	.0071878	392	.1658054	544
big4	-.2350315	936	.0320121	-7.341956	934	2.29e-13	4.58e-13	1	392	.3035714	544
engagement	.0072404	936	.0225593	.3209495	934	.6258398	.7483204	.3741602	392	.1377551	544
gco	-.022434	936	.019635	-1.142553	934	.1267585	.253517	.8732415	392	.0841837	544
delay	5.579719	936	1.077881	5.176563	934	.9999999	2.77e-07	1.38e-07	392	78.29847	544
busy	-.0225465	936	.0080165	-2.812531	934	.0025092	.0050184	.9974908	392	.9719388	544
age	-3.110294	936	1.169275	-2.660018	934	.0039738	.0079475	.9960262	392	32.125	544

	e (mu_2)
afee	20.79535
rfee	.088186
size	26.29842
employee	51.546
loss	.2371324
roa	6.316029
leverage	.4934844
liquid	1.965766
debt	1.454405
invrec	.2348683
forops	.1374876
nbs	2.889706
btm	1.098483
chgsales	.0852223
big4	.5386029
engagement	.1305147
gco	.1066176
delay	72.71875
busy	.9944853
age	35.23529

Lampiran 4 – Multikolinearitas

VIF PCON to AFEE

Variable	VIF	1/VIF
leverage	2.72	0.367567
roa	2.01	0.498093
liquid	1.76	0.567799
loss	1.74	0.573442
debt	1.69	0.591088
employee	1.38	0.726177
size	1.37	0.728776
big4	1.34	0.745142
gco	1.32	0.758058
btm	1.29	0.773283
age	1.25	0.802256
forops	1.23	0.815538
pcon	1.19	0.837915
delay	1.19	0.840337
invrec	1.15	0.867748
sic	1.12	0.896119
busy	1.11	0.898179
engagement	1.09	0.918885
nbs	1.08	0.928085
chgsales	1.07	0.934144
year	1.06	0.947061
Mean VIF	1.39	

VIF PCON to RFEE

Variable	VIF	1/VIF
leverage	2.72	0.367567
roa	2.01	0.498093
liquid	1.76	0.567799
loss	1.74	0.573442
debt	1.69	0.591088
employee	1.38	0.726177
size	1.37	0.728776
big4	1.34	0.745142
gco	1.32	0.758058
btm	1.29	0.773283
age	1.25	0.802256
forops	1.23	0.815538
pcon	1.19	0.837915
delay	1.19	0.840337
invrec	1.15	0.867748
sic	1.12	0.896119
busy	1.11	0.898179
engagement	1.09	0.918885
nbs	1.08	0.928085
chgsales	1.07	0.934144
year	1.06	0.947061
Mean VIF	1.39	

Lampiran 5 – Analisis Regresi Linear

Residual Fee Audit

Source	SS	df	MS	Number of obs	=	936
				F(20, 915)	=	56.69
Model	697.237839	20	34.8618919	Prob > F	=	0.0000
Residual	562.658541	915	.614927368	R-squared	=	0.5534
				Adj R-squared	=	0.5436
Total	1259.89638	935	1.34748276	Root MSE	=	.78417

afee	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]
size	-.0022563	.0071902	-0.31	0.754	-.0163675 .0118549
employee	.012362	.0008539	14.48	0.000	.0106862 .0140378
loss	-.0253524	.0787328	-0.32	0.748	-.1798703 .1291654
roa	.0069389	.0033574	2.07	0.039	.0003499 .0135279
leverage	.7141378	.1852446	3.86	0.000	.3505842 1.077691
liquid	-.0164555	.0174687	-0.94	0.346	-.0507389 .0178278
debt	-.0111837	.0173838	-0.64	0.520	-.0453004 .022933
invrec	-1.101252	.144336	-7.63	0.000	-1.38452 -.8179836
forops	.272867	.121853	2.24	0.025	.0337231 .5120108
nbs	.0574957	.0191379	3.00	0.003	.0199365 .0950549
btm	-.0499588	.0205993	-2.43	0.015	-.0903862 -.0095314
chgsales	-.024535	.0532098	-0.46	0.645	-.1289625 .0798925
big4	.9857725	.0591246	16.67	0.000	.8697369 1.101808
engagement	.0453468	.0785039	0.58	0.564	-.1087219 .1994154
gco	-.1454412	.0990723	-1.47	0.142	-.3398766 .0489942
delay	.0001684	.0016839	0.10	0.920	-.0031363 .0034731
busy	.0496237	.2218339	0.22	0.823	-.3857387 .4849861
age	.0046408	.001616	2.87	0.004	.0014692 .0078124
year	.0395285	.0186735	2.12	0.035	.0028806 .0761764
sic	-.0106496	.0149669	-0.71	0.477	-.0400231 .0187239
_cons	-60.51416	37.63859	-1.61	0.108	-134.3821 13.35383

PCON to AFEE

Source	SS	df	MS	Number of obs	=	936
				F(21, 914)	=	56.07
Model	709.293413	21	33.7758768	Prob > F	=	0.0000
Residual	550.602967	914	.602410248	R-squared	=	0.5630
				Adj R-squared	=	0.5529
Total	1259.89638	935	1.34748276	Root MSE	=	.77615

afee	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]
pcon	.2512982	.0561748	4.47	0.000	.1410516 .3615448
size	.0001416	.0071368	0.02	0.984	-.0138649 .014148
employee	.0117827	.000855	13.78	0.000	.0101047 .0134608
loss	-.0288536	.0779313	-0.37	0.711	-.1817986 .1240914
roa	.0059644	.0033301	1.79	0.074	-.0005712 .0125
leverage	.7260434	.1833688	3.96	0.000	.3661705 1.085916
liquid	-.0119247	.0173196	-0.69	0.491	-.0459156 .0220661
debt	-.0130708	.0172111	-0.76	0.448	-.0468487 .020707
invrec	-1.024144	.1438955	-7.12	0.000	-1.306548 -.7417401
forops	.2490045	.1207244	2.06	0.039	.0120754 .4859336
nbs	.0562449	.0189441	2.97	0.003	.0190658 .0934239
btm	-.0457782	.02041	-2.24	0.025	-.0858341 -.0057223
chgsales	-.0071791	.0528082	-0.14	0.892	-.1108185 .0964603
big4	.9456263	.0592039	15.97	0.000	.8294349 1.061818
engagement	.027646	.0778015	0.36	0.722	-.1250443 .1803364
gco	-.1793984	.0983522	-1.82	0.068	-.3724208 .0136239
delay	.0010743	.0016789	0.64	0.522	-.0022207 .0043693
busy	-.0427186	.2205327	-0.19	0.846	-.475528 .3900907
age	.0043888	.0016005	2.74	0.006	.0012477 .0075298
year	.0336081	.0185298	1.81	0.070	-.0027578 .0699741
sic	-.0147947	.0148428	-1.00	0.319	-.0439245 .0143352
_cons	-48.72158	37.34669	-1.30	0.192	-122.0168 24.57365

PCON to RFEE

Source	SS	df	MS	Number of obs	=	936
Model	12.0555743	21	.574074968	F(21, 914)	=	0.95
Residual	550.602967	914	.602410248	Prob > F	=	0.5212
				R-squared	=	0.0214
				Adj R-squared	=	-0.0011
Total	562.658541	935	.601773841	Root MSE	=	.77615

rfee	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
pcon	.2512982	.0561748	4.47	0.000	.1410516	.3615448
size	.0023979	.0071368	0.34	0.737	-.0116085	.0164043
employee	-.0005793	.000855	-0.68	0.498	-.0022573	.0010988
loss	-.0035012	.0779313	-0.04	0.964	-.1564462	.1494439
roa	-.0009745	.0033301	-0.29	0.770	-.0075101	.0055611
leverage	.0119056	.1833688	0.06	0.948	-.3479673	.3717785
liquid	.0045308	.0173196	0.26	0.794	-.0294601	.0385217
debt	-.0018871	.0172111	-0.11	0.913	-.035665	.0318907
invrec	.0771076	.1438955	0.54	0.592	-.2052963	.3595116
forops	-.0238625	.1207244	-0.20	0.843	-.2607916	.2130666
nbs	-.0012508	.0189441	-0.07	0.947	-.0384299	.0359282
btm	.0041806	.02041	0.20	0.838	-.0358753	.0442366
chgsales	.0173559	.0528082	0.33	0.742	-.0862835	.1209953
big4	-.0401462	.0592039	-0.68	0.498	-.1563376	.0760451
engagement	-.0177007	.0778015	-0.23	0.820	-.1703911	.1349896
gco	-.0339572	.0983522	-0.35	0.730	-.2269795	.1590651
delay	.0009059	.0016789	0.54	0.590	-.002389	.0042009
busy	-.0923423	.2205327	-0.42	0.676	-.5251517	.340467
age	-.0002521	.0016005	-0.16	0.875	-.0033932	.002889
year	-.0059203	.0185298	-0.32	0.749	-.0422863	.0304456
sic	-.0041451	.0148428	-0.28	0.780	-.0332749	.0249848
_cons	11.79257	37.34669	0.32	0.752	-61.50266	85.08781



SURAT KETERANGAN TES KESAMAAN (*SIMILARITY*)

Kami melakukan tes kesamaan (*similarity*) terhadap **Skripsi/Tesis/Disertasi/Artikel/Buku** atas nama pengarang dibawah ini:

ASHIFA AMALIA
NIM : 041611333225

dengan ini menerangkan bahwa judul **Skripsi/Tesis/Disertasi/Artikel/Buku** :

HUBUNGAN KONEKSI POLITIK DENGAN *FEE* AUDIT DAN RESIDUAL *FEE* AUDIT

Paper ID : 1362775428
Class ID : 23179058
Date : 27-Jul-2020

Hasil menunjukkan SIMILARITY INDEX : 24%

Surat keterangan ini kami lampirkan hasil tes sebagai bukti telah dilakukan tes kesamaan (*similarity*) menggunakan Program Turnitin.

Demikian surat pernyataan ini kami buat untuk dipergunakan sebagaimana mestinya.

Surabaya, 27 Juli 2020

Kapir Ruang Baca,



ABDUL MUNIR
NIP 196701261990041001

