

LAMPIRAN

Lampiran 1. Hasil Uji Olah Data SPSS

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	221.082	-1.236
	2	219.528	-1.431
	3	219.524	-1.443
	4	219.524	-1.443

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	20.183	8	0.010

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	3.462	8	0.902

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	190.988 ^a	0.119	0.191

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	23.912 ^a	0.581	0.932

Classification Table^a

Observed		Kualitas_audit	Predicted		Percentage Correct
			Menggunakan KAP Non Big Four	Menggunakan KAP Big Four	
Step 1	Menggunakan KAP Non Big Four		181	1	99.5
	Menggunakan KAP Big Four		0	43	100.0
Overall Percentage					99.6

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	28.535	3	0.000
	Block	28.535	3	0.000
	Model	28.535	3	0.000

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	195.611	3	0.000
	Block	195.611	3	0.000
	Model	195.611	3	0.000

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_audit	0.198	0.042	22.329	1	0.000	1.219
	Audit_tenure	0.582	0.814	0.511	1	0.475	1.789
	Komite_auditor	-1.970	1.406	1.964	1	0.161	0.139
	Constant	-0.877	4.251	0.043	1	0.837	0.416

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_audit	0.454	0.152	8.913	1	0.003	1.575
	audit_tenure	-0.423	1.942	0.047	1	0.828	0.655
	komite_audit	-16.943	3.259	27.032	1	0.000	0.000
	Constant	36.751	7.838	21.988	1	0.000	#####

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_audit	0.159	0.052	9.564	1	0.002	1.173
	Ukuran_perusahaan	-0.113	0.089	1.587	1	0.208	0.893
	Constant	-2.411	3.259	0.547	1	0.459	0.090

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_audit	0.189	0.708	0.071	1	0.790	1.208
	Ukuran_perusahaan	-0.083	0.707	0.014	1	0.906	0.920
	M1	-0.001	0.029	0.002	1	0.967	0.999
	Constant	-3.132	17.617	0.032	1	0.859	0.044

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_audit	0.118	0.050	5.583	1	0.018	1.126
	ukuran_perusahaan	-0.235	0.095	6.135	1	0.013	0.791
	Constant	1.728	3.308	0.273	1	0.601	5.631

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_audit	0.360	0.714	0.255	1	0.614	1.434
	ukuran_perusahaan	0.006	0.713	0.000	1	0.993	1.006
	Moderasi1	-0.010	0.029	0.116	1	0.734	0.990
	Constant	-4.179	17.671	0.056	1	0.813	0.015

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit_tenure	0.955	0.771	1.535	1	0.215	2.598
	Ukuran_perusahaan	-0.283	0.075	14.400	1	0.000	0.754
	Constant	5.001	2.046	5.976	1	0.014	148.588

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit_tenure	-8.062	15.016	0.288	1	0.591	0.000
	Ukuran_perusahaan	-0.633	0.599	1.116	1	0.291	0.531
	M2	0.359	0.604	0.353	1	0.553	1.431
	Constant	13.804	14.893	0.859	1	0.354	988621.132

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	audit_tenure	-2.707	0.516	27.531	1	0.000	0.067
	ukuran_perusahaan	-0.432	0.090	22.947	1	0.000	0.649
	Constant	11.861	2.415	24.126	1	0.000	##### ##

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	audit_tenure	-7.113	5.924	1.442	1	0.230	0.001
	ukuran_perusahaan	-0.565	0.201	7.873	1	0.005	0.569
	Moderasi2	0.170	0.227	0.559	1	0.455	1.185
	Constant	15.332	5.292	8.393	1	0.004	##### ##

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Komite_audit	-1.499	1.140	1.730	1	0.188	0.223
	Ukuran_perusahaan	-0.286	0.075	14.408	1	0.000	0.751
	Constant	10.494	3.941	7.092	1	0.008	36106.78 0

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Komite_audit	-2.239	16.602	0.018	1	0.893	0.107
	Ukuran_perusahaan	-0.374	1.974	0.036	1	0.850	0.688
	M3	0.029	0.655	0.002	1	0.964	1.030
	Constant	12.723	50.066	0.065	1	0.799	335270.6 92

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	komite_audit	-17.467	2.778	39.527	1	0.000	0.000
	ukuran_perusahaan	-0.588	0.226	6.751	1	0.009	0.555
	Constant	64.197	11.000	34.057	1	0.000	##### ##

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	komite_audit	-1.779	27.867	0.004	1	0.949	0.169
	ukuran_perusahaan	1.086	3.019	0.129	1	0.719	2.961
	Moderasi3	-0.614	1.107	0.308	1	0.579	0.541
	Constant	21.329	76.485	0.078	1	0.780	##### ##

Lampiran 2. Tabulasi Data

X1	X2	X3	Y	Z	X1_Z	X2_Z	X3_Z
31.73	.00	3.00	.00	24.11	765.01	.00	72.33
32.31	.00	4.00	.00	24.11	778.99	.00	96.44
31.32	1.00	3.00	.00	24.14	756.06	24.14	72.42
31.21	1.00	3.00	.00	24.11	752.47	24.11	72.33
31.52	1.00	3.00	.00	24.08	759.00	24.08	72.24
30.69	1.00	3.00	.00	21.18	650.01	21.18	63.54
31.10	1.00	3.00	.00	23.81	740.49	23.81	71.43
30.92	1.00	3.00	.00	21.13	653.34	21.13	63.39
30.38	1.00	3.00	.00	23.81	723.35	23.81	71.43
30.62	1.00	3.00	.00	23.83	729.67	23.83	71.49
20.40	.00	2.00	.00	25.27	515.51	.00	50.54
19.76	.00	3.00	.00	25.46	503.09	.00	76.38
19.97	.00	3.00	.00	25.04	500.05	.00	75.12
19.26	.00	3.00	.00	25.03	482.08	.00	75.09
18.95	.00	3.00	.00	25.01	473.94	.00	75.03
27.36	1.00	3.00	.00	27.47	751.58	27.47	82.41
20.26	1.00	3.00	.00	27.49	556.95	27.49	82.47
20.32	1.00	3.00	.00	27.54	559.61	27.54	82.62
20.37	1.00	3.00	.00	27.51	560.38	27.51	82.53
20.84	1.00	3.00	.00	27.51	573.31	27.51	82.53
22.86	1.00	3.00	.00	29.47	673.68	29.47	88.41
21.81	1.00	3.00	.00	29.49	643.18	29.49	88.47
21.45	1.00	3.00	.00	29.47	632.13	29.47	88.41
21.29	1.00	3.00	.00	29.43	626.56	29.43	88.29
21.73	1.00	3.00	.00	29.44	639.73	29.44	88.32
22.08	1.00	3.00	.00	28.48	628.84	28.48	85.44
23.11	1.00	3.00	.00	28.49	658.40	28.49	85.47
22.36	1.00	3.00	.00	28.79	643.74	28.79	86.37
22.03	1.00	3.00	.00	28.79	634.24	28.79	86.37
22.49	1.00	3.00	.00	28.70	645.46	28.70	86.10
21.26	1.00	3.00	.00	28.36	602.93	28.36	85.08
21.23	.00	3.00	.00	28.40	602.93	.00	85.20
21.16	1.00	3.00	.00	28.39	600.73	28.39	85.17
22.17	1.00	3.00	.00	27.40	607.46	27.40	82.20
22.35	1.00	3.00	.00	27.54	615.52	27.54	82.62
22.22	1.00	3.00	.00	30.42	675.93	30.42	91.26
21.92	1.00	3.00	.00	30.48	668.12	30.48	91.44
22.27	1.00	3.00	.00	30.54	680.13	30.54	91.62
21.55	1.00	3.00	.00	30.31	653.18	30.31	90.93
20.98	1.00	3.00	.00	30.31	635.90	30.31	90.93
24.56	1.00	3.00	.00	27.33	671.22	27.33	81.99
24.38	1.00	3.00	.00	27.37	667.28	27.37	82.11
24.32	1.00	3.00	.00	27.51	669.04	27.51	82.53
24.47	1.00	3.00	.00	31.75	776.92	31.75	95.25
24.75	1.00	3.00	.00	31.81	787.30	31.81	95.43
20.42	1.00	3.00	.00	26.73	545.83	26.73	80.19
20.81	1.00	3.00	.00	26.20	545.22	26.20	78.60
19.83	1.00	3.00	.00	25.98	515.18	25.98	77.94
19.72	1.00	3.00	.00	25.94	511.54	25.94	77.82
20.10	1.00	3.00	.00	25.94	521.39	25.94	77.82

20.00	1.00	3.00	1.00	26.91	538.20	26.91	80.73
20.19	1.00	3.00	1.00	26.96	544.32	26.96	80.88
20.30	1.00	3.00	1.00	27.07	549.52	27.07	81.21
20.42	1.00	3.00	1.00	27.09	553.18	27.09	81.27
20.36	1.00	3.00	1.00	27.16	552.98	27.16	81.48
30.10	1.00	3.00	1.00	22.66	682.07	22.66	67.98
30.51	1.00	3.00	1.00	22.65	691.05	22.65	67.95
30.16	1.00	3.00	1.00	22.62	682.22	22.62	67.86
29.91	1.00	3.00	1.00	22.61	676.27	22.61	67.83
30.39	1.00	3.00	1.00	22.59	686.51	22.59	67.77
24.20	1.00	3.00	.00	24.33	588.79	24.33	72.99
24.11	1.00	3.00	.00	24.87	599.62	24.87	74.61
23.22	1.00	3.00	.00	24.85	577.02	24.85	74.55
23.12	1.00	3.00	.00	24.86	574.76	24.86	74.58
23.18	1.00	3.00	.00	23.18	537.31	23.18	69.54
23.42	1.00	3.00	.00	25.39	594.63	25.39	76.17
22.98	1.00	3.00	.00	25.40	583.69	25.40	76.20
24.10	1.00	3.00	.00	25.31	609.97	25.31	75.93
22.55	1.00	3.00	.00	25.19	568.03	25.19	75.57
22.60	1.00	3.00	.00	25.31	572.01	25.31	75.93
18.81	1.00	3.00	.00	26.50	498.47	26.50	79.50
19.74	1.00	3.00	.00	26.49	522.91	26.49	79.47
19.06	1.00	3.00	.00	26.48	504.71	26.48	79.44
19.08	1.00	3.00	.00	26.62	507.91	26.62	79.86
19.08	1.00	3.00	.00	26.73	510.01	26.73	80.19
23.76	1.00	3.00	.00	25.99	617.52	25.99	77.97
33.35	1.00	3.00	.00	25.88	863.10	25.88	77.64
18.67	1.00	3.00	.00	25.87	482.99	25.87	77.61
18.68	1.00	3.00	.00	25.84	482.69	25.84	77.52
30.62	1.00	3.00	.00	25.72	787.55	25.72	77.16
22.55	1.00	3.00	.00	28.37	639.74	28.37	85.11
22.85	1.00	3.00	.00	28.39	648.71	28.39	85.17
22.55	1.00	3.00	.00	28.53	643.35	28.53	85.59
22.80	1.00	3.00	.00	28.95	660.06	28.95	86.85
22.96	1.00	3.00	.00	28.95	664.69	28.95	86.85
18.74	1.00	3.00	.00	27.57	516.66	27.57	82.71
19.55	1.00	3.00	.00	27.52	538.02	27.52	82.56
19.37	1.00	3.00	.00	27.49	532.48	27.49	82.47
19.14	1.00	3.00	.00	27.49	526.16	27.49	82.47
19.23	.00	3.00	.00	27.35	525.94	.00	82.05
22.30	1.00	3.00	.00	28.06	625.74	28.06	84.18
22.78	1.00	3.00	.00	28.17	641.71	28.17	84.51
22.18	1.00	3.00	.00	28.18	625.03	28.18	84.54
22.25	1.00	3.00	.00	28.20	627.45	28.20	84.60
22.31	1.00	3.00	.00	28.21	629.37	28.21	84.63
21.32	.00	3.00	.00	29.64	631.92	.00	88.92
21.99	.00	3.00	.00	29.66	652.22	.00	88.98
21.14	.00	3.00	.00	27.21	575.22	.00	81.63

21.76	.00	3.00	.00	29.57	643.44	.00	88.71
21.66	.00	3.00	.00	29.61	641.35	.00	88.83
31.45	1.00	3.00	.00	23.08	725.87	23.08	69.24
31.35	1.00	3.00	.00	23.14	725.44	23.14	69.42
31.27	1.00	3.00	.00	23.16	724.21	23.16	69.48
31.02	1.00	3.00	.00	23.19	719.35	23.19	69.57
31.06	1.00	3.00	.00	23.23	721.52	23.23	69.69
24.35	1.00	3.00	.00	30.10	732.94	30.10	90.30
23.57	1.00	3.00	.00	30.13	710.16	30.13	90.39
23.47	1.00	3.00	.00	30.13	707.15	30.13	90.39
23.62	1.00	3.00	.00	30.14	711.91	30.14	90.42
24.17	1.00	3.00	.00	30.20	729.93	30.20	90.60
21.63	1.00	4.00	.00	29.58	639.82	29.58	118.32
21.59	1.00	4.00	.00	29.62	639.50	29.62	118.48
21.63	1.00	4.00	.00	29.66	641.55	29.66	118.64
21.80	1.00	4.00	.00	29.71	647.68	29.71	118.84
21.78	1.00	4.00	.00	29.71	647.08	29.71	118.84
29.25	1.00	3.00	1.00	22.00	643.50	22.00	66.00
29.38	1.00	3.00	1.00	21.96	645.18	21.96	65.88
30.95	1.00	3.00	1.00	22.63	700.40	22.63	67.89
30.34	1.00	3.00	1.00	22.68	688.11	22.68	68.04
30.66	1.00	3.00	1.00	22.76	697.82	22.76	68.28
29.98	1.00	3.00	.00	21.44	642.77	21.44	64.32
28.46	1.00	3.00	.00	21.29	605.91	21.29	63.87
29.17	1.00	3.00	.00	21.29	621.03	21.29	63.87
29.50	1.00	3.00	.00	21.29	628.06	21.29	63.87
30.05	1.00	3.00	.00	21.27	639.16	21.27	63.81
18.30	1.00	3.00	1.00	24.55	449.27	24.55	73.65
18.41	1.00	3.00	1.00	24.68	454.36	24.68	74.04
18.13	1.00	3.00	1.00	24.63	446.54	24.63	73.89
18.24	.00	3.00	1.00	24.66	449.80	.00	73.98
18.19	.00	3.00	1.00	24.78	450.75	.00	74.34
19.72	1.00	3.00	.00	25.04	493.79	25.04	75.12
19.18	.00	3.00	.00	25.06	480.65	.00	75.18
20.02	1.00	3.00	.00	25.06	501.70	25.06	75.18
19.46	1.00	3.00	.00	24.97	485.92	24.97	74.91
19.63	1.00	3.00	.00	24.85	487.81	24.85	74.55
22.74	1.00	4.00	.00	24.07	547.35	24.07	96.28
22.70	1.00	4.00	.00	24.20	549.34	24.20	96.80
23.23	1.00	4.00	.00	24.35	565.65	24.35	97.40
22.56	1.00	4.00	.00	24.46	551.82	24.46	97.84
23.00	1.00	4.00	.00	24.62	566.26	24.62	98.48
24.61	1.00	3.00	1.00	29.65	729.69	29.65	88.95
23.34	1.00	3.00	1.00	29.74	694.13	29.74	89.22
23.24	1.00	3.00	1.00	29.99	696.97	29.99	89.97
24.14	1.00	3.00	1.00	30.09	726.37	30.09	90.27
24.31	1.00	3.00	1.00	30.19	733.92	30.19	90.57
21.10	1.00	3.00	.00	29.08	613.59	29.08	87.24

21.69	1.00	3.00	.00	29.07	630.53	29.07	87.21
21.21	1.00	3.00	1.00	29.05	616.15	29.05	87.15
21.90	1.00	3.00	1.00	29.04	635.98	29.04	87.12
31.03	1.00	3.00	1.00	23.36	724.86	23.36	70.08
31.13	1.00	3.00	1.00	23.25	723.77	23.25	69.75
30.20	1.00	3.00	1.00	23.19	700.34	23.19	69.57
30.14	1.00	3.00	1.00	23.21	699.55	23.21	69.63
30.51	1.00	3.00	1.00	23.24	709.05	23.24	69.72
21.53	1.00	3.00	.00	30.34	653.22	30.34	91.02
21.78	1.00	3.00	.00	30.52	664.73	30.52	91.56
21.44	1.00	3.00	.00	30.47	653.28	30.47	91.41
17.50	1.00	3.00	.00	30.59	535.33	30.59	91.77
21.26	1.00	3.00	.00	30.71	652.89	30.71	92.13
20.96	1.00	3.00	.00	26.92	564.24	26.92	80.76
20.05	1.00	3.00	.00	27.01	541.55	27.01	81.03
19.79	1.00	3.00	.00	26.98	533.93	26.98	80.94
19.63	.00	3.00	.00	26.92	528.44	.00	80.76
20.10	.00	3.00	.00	27.20	546.72	.00	81.60
30.61	1.00	3.00	1.00	23.94	732.80	23.94	71.82
31.29	1.00	3.00	1.00	23.99	750.65	23.99	71.97
30.72	1.00	3.00	1.00	24.09	740.04	24.09	72.27
30.71	1.00	3.00	1.00	24.00	737.04	24.00	72.00
30.75	1.00	3.00	1.00	24.14	742.31	24.14	72.42
26.20	1.00	3.00	.00	26.33	689.85	26.33	78.99
21.01	1.00	3.00	.00	26.09	548.15	26.09	78.27
20.71	1.00	3.00	.00	26.01	538.67	26.01	78.03
19.81	1.00	3.00	.00	26.02	515.46	26.02	78.06
19.84	1.00	3.00	.00	25.94	514.65	25.94	77.82
21.39	1.00	3.00	.00	24.53	524.70	24.53	73.59
21.29	1.00	3.00	.00	24.54	522.46	24.54	73.62
20.76	1.00	3.00	.00	24.57	510.07	24.57	73.71
21.20	1.00	3.00	.00	24.58	521.10	24.58	73.74
21.14	1.00	3.00	.00	24.65	521.10	24.65	73.95
31.25	1.00	3.00	1.00	23.87	745.94	23.87	71.61
22.61	1.00	3.00	1.00	23.92	540.83	23.92	71.76
30.56	1.00	3.00	1.00	23.94	731.61	23.94	71.82
30.83	1.00	3.00	1.00	23.98	739.30	23.98	71.94
31.01	1.00	3.00	1.00	24.07	746.41	24.07	72.21
21.09	1.00	3.00	.00	23.50	495.62	23.50	70.50
21.59	1.00	3.00	.00	23.49	507.15	23.49	70.47
21.36	1.00	3.00	.00	23.49	501.75	23.49	70.47
21.35	.00	3.00	.00	23.47	501.08	.00	70.41
21.46	.00	3.00	.00	23.50	504.31	.00	70.50
22.40	1.00	3.00	.00	28.11	629.66	28.11	84.33
22.16	1.00	3.00	.00	28.48	631.12	28.48	85.44
22.65	1.00	3.00	.00	22.65	513.02	22.65	67.95
21.12	.00	3.00	.00	29.00	612.48	.00	87.00
20.67	.00	3.00	.00	29.03	600.05	.00	87.09

21.86	1.00	3.00	.00	24.24	529.89	24.24	72.72
21.49	1.00	3.00	.00	24.23	520.70	24.23	72.69
21.40	1.00	3.00	.00	24.26	519.16	24.26	72.78
21.71	1.00	3.00	.00	24.36	528.86	24.36	73.08
21.76	1.00	3.00	.00	24.42	531.38	24.42	73.26
21.41	1.00	3.00	.00	26.78	573.36	26.78	80.34
21.00	1.00	3.00	.00	26.97	566.37	26.97	80.91
21.04	1.00	3.00	.00	27.04	568.92	27.04	81.12
20.39	1.00	3.00	.00	27.07	551.96	27.07	81.21
21.03	1.00	3.00	.00	29.81	626.90	29.81	89.43
21.71	1.00	3.00	.00	27.55	598.11	27.55	82.65
21.24	1.00	3.00	.00	27.55	585.16	27.55	82.65
21.76	1.00	3.00	.00	27.59	600.36	27.59	82.77
21.63	1.00	3.00	.00	27.59	596.77	27.59	82.77
20.77	1.00	3.00	.00	27.57	572.63	27.57	82.71
23.62	1.00	3.00	.00	29.57	698.44	29.57	88.71
23.62	1.00	3.00	.00	29.71	701.75	29.71	89.13
23.91	1.00	3.00	.00	29.67	709.41	29.67	89.01
23.15	1.00	3.00	.00	29.80	689.87	29.80	89.40
23.70	1.00	3.00	.00	29.83	706.97	29.83	89.49
24.34	1.00	3.00	.00	26.10	635.27	26.10	78.30
24.25	1.00	3.00	.00	26.13	633.65	26.13	78.39
23.78	1.00	3.00	.00	26.10	620.66	26.10	78.30
24.12	1.00	3.00	.00	26.06	628.57	26.06	78.18
24.13	1.00	3.00	.00	26.03	628.10	26.03	78.09
22.17	1.00	3.00	.00	27.52	610.12	27.52	82.56
22.25	1.00	3.00	.00	27.42	610.10	27.42	82.26
21.04	1.00	3.00	.00	27.36	575.65	27.36	82.08
20.96	1.00	3.00	.00	27.37	573.68	27.37	82.11
22.04	1.00	3.00	.00	27.30	601.69	27.30	81.90

Lampiran 3. Hasil Turnitin

SKRIPSI ADELIA RAHMA SHABIRA.docx			
ORIGINALITY REPORT			
23%	22%	17%	11%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS
PRIMARY SOURCES			
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4	repository.ub.ac.id Internet Source		1%
5	Aramita Nur Aflikhah, Sri Laksmi Pardawanawati, LMS Kristiyanti. "Pengaruh Corporate Governance Terhadap Manajemen Laba", Jurnal Ilmiah Keuangan Akuntansi Bisnis, 2023 Publication		1%
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8	eprintslib.ummgl.ac.id Internet Source		1%

Lampiran 4. Validasi Sumber Pustaka Skripsi

Nama : Adelia Rahma Shabira
 NIM : 2003101096
 Program Studi : Akuntansi
 Fakultas : Ekonomi dan Bisnis
 Dosen Pembimbing 1 : Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A.
 Dosen Pembimbing 2 : Richo Diana Aviyanti., S.E., M.Ak.
 Judul Penelitian : Pengaruh Fee Audit, Audit Tenure dan Komite Audit Terhadap Kualitas Audit dengan Ukuran Perusahaan Sebagai Variabel Pemoderasi

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak sesuai
1	Abdelmoula, L. (2020). Impact of auditor's competence, independence and reputation on the jointaudit quality: The Tunisian context. <i>Academy of Accounting and Financial Studies Journal</i> , 24(3).	24	11		
2	Alsayani, E. M. A., Mohamad Nor, M. N., & Al-Matari, E. M. (2023). Audit committee's chairman characteristics and auditor choice: an empirical evidence from Malaysia ACE market. <i>Cogent Business and Management</i> , 10(1). https://doi.org/10.1080/23311975.2022.2156086	9	3		
3	Alsmairat, Y. Y., Yusoff, S. W., Ali, A. M., & Ghazalat, N. A. (2019). the Effect of Audit Fee, Audit Tenure, and Firm Size on Audit Quality. <i>International Journal of Application on Economics and Business</i> , 1(4), 1912–1922. https://doi.org/10.24912/ijaeb.v1i4.1912-1922	1912-1922	29		
4	Alsughayer, S. A. (2021). <i>Impact of Auditor Competence , Integrity , and Ethics on Audit Quality in Saudi Arabia</i> . 10, 125–140.	125	35		

	https://doi.org/10.4236/ojacct.2021.104011				
5	Alves, S., & Carmo, C. (2022). Audit Committee, External Audit and Accounting Conservatism: Does Company'S Growth Matter? <i>Journal of Governance and Regulation</i> , 11(3), 17–27. https://doi.org/10.22495/jgrv11i3art2	17,18	15		
6	Andriani, F., Meilani, R., Pardede Evendi, C., & Ginting Anggresia, W. (2020). Pengaruh Audit Tenure, Ukuran Kap, Ukuran Perusahaan Klien Terhadap Kualitas Audit Perusahaan Di Bursa Efek Indonesia. The Effect Of Audit Tenure, Kap Size, Client Company Size On Audit Quality Of Company In Indonesia Stock Exchange. <i>Journal of Economic, Business and Accounting</i> , 4(1), 274–281.	274-281	13		
7	Ardhityanto, E. P. (2020). Pengaruh Biaya Audit, Audit Tenure, Rotasi Audit, Leverage, dan Ukuran Perusahaan Terhadap Kualitas Audit (Studi Empiris pada Perusahaan Jasa Sektor Keuangan yang terdaftar di Bursa Efek Indonesia Periode 2015-2019). <i>3rd Prosiding Business and Economics Conference In Utilizing of Modern Technology 2020</i> , 720–733. http://journal.ummgl.ac.id/index.php/conference/article/view/4723	720-733	4,44,45,47,49,67		
8	Ayuni, F., & Dian fitria handayani. (2023). Pengaruh Fee Audit, Rotasi Audit, Reputasi Auditor dan Spesialisasi Auditor terhadap Kualitas Audit. <i>Jurnal Buana Akuntansi</i> , 8(1), 41–56. https://doi.org/10.36805/akuntansi.v8i1.2958	41-56	27,67		
9	Baldauf, J., Graschitz, S., & Müller, C. (2020). A teaching	372,373	10		

	concept for auditing–evaluation of the ILPA case. <i>Accounting Education</i> , 29(4), 372–408. https://doi.org/10.1080/09639284.2020.1768568				
10	Basworo, T. A., Sumardjo, M., & Nopiyanti, A. (2021). Pengaruh Audit Tenure, Ukuran Perusahaan, Rotasi Audit, dan Sistem Pengendalian Mutu Terhadap Kualitas Audit. <i>Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi</i> , 2(2), 942–961.	942-961	18,47		
11	Bawuah, I. (2024). Audit committee effectiveness , audit quality and earnings management : evidence from Ghana management : evidence from Ghana. <i>Cogent Business & Management</i> , 11(1), 1–21. https://doi.org/10.1080/23311975.2024.2315318	2-19	3,15		
12	Buchori, A., & Budiantoro, H. (2019). Pengaruh Ukuran Perusahaan Klien, Audit Tenure, Dan Spesialisasi Auditor Terhadap Kualitas Audit. <i>Jurnal Pajak, Akuntansi, Sistem Informasi, Dan Auditing (PAKSI)</i> , 1(1), 22–39. https://doi.org/10.33476/jpaksi.v1i1.965	22-39	32		
13	Cahyati, W. N., Hariyanto, E., Setyadi, E. J., & Inayati, N. I. (2021). Pengaruh Rotasi Audit, Audit Tenure, Fee Audit, Dan Komite Audit Terhadap Kualitas Audit (Studi Pada Perusahaan Food And Beverage Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2019). <i>Ratio : Reviu Akuntansi Kontemporer Indonesia</i> , 2(1), 51–62. https://doi.org/10.30595/ratio.v2i1.10372	51-62	28		
14	Carey, P., Eierle, B., & Hartlieb, S. (2024). Audit Staff Satisfaction and	2-25	30,39		

	Audit Quality: Evidence from the Private Client Market Segment. <i>European Accounting Review</i> .2-25. https://doi.org/10.1080/09638180.2024.2321344				
15	Che, L., Hope, O. K., & Langli, J. C. (2020). How big-4 firms improve audit quality. <i>Management Science</i> , 66(10), 4552–4572. https://doi.org/10.1287/mnsc.2019.3370	4552-4557	67		
16	Chijoke, M. O., Eraghbhe, E., & Osazuwa, P. N. (2019). Audit Partner Tenure and Audit Quality: An Empirical Analysis. <i>European Journal of Business and Management</i> , 4(May 2019), 32.		15		
17	Daryaei, A. A., Fattahi, Y., Hasani, R., & Sadeqi, H. (2020). Value of cash and accounting conservatism: The role of audit quality and firm growth. <i>Cogent Economics and Finance</i> , 8(1). https://doi.org/10.1080/23322039.2020.1816281	3,5	30,39		
18	Effendi, & Ulhaq. (2021). Pengaruh Audit Tenure, Reputasi Auditor, Ukuran Perusahaan dan Komite Audit Terhadap Kualitas Audit. <i>JIMEA: Jurnal Ilmiah MEA (Jurnal Ilmiah Manajemen, Ekonomi Dan Akuntansi)</i> , 5(2), 1475–1504. https://journal.stiemb.ac.id/index.php/mea/article/view/1411	1475-1504	9,10,16,18,29,32,49		
19	El-Dyasty, M. M., & Elamer, A. A. (2021). The effect of auditor type on audit quality in emerging markets: evidence from Egypt. <i>International Journal of Accounting and Information Management</i> , 29(1), 43–66. https://doi.org/10.1108/IJAIM-04-2020-0060	43-66	14		

20	Elmashtawy, A., Haat, M. H. C., Ismail, S., & Almaqtari, F. A. (2023). <i>Audit committee effectiveness and audit quality : the moderating effect of joint audit. Auditee</i> , 22. https://doi.org/10.1108/AGJSR-09-2022-0202	22	6		
21	Erieska, L. A. (2019). Pengaruh Size KAP dan Fee Audit terhadap Kualitas Audit dengan Rotasi Audit sebagai Variabel Intervening (Studi Empiris pada Perusahaan Manufaktur yang Tercatat di Bursa Efek Indonesia 2014-2017). <i>Jurnal Mahasiswa Magister Akuntansi</i> , 4(1), 1–15.	1-15	28		
22	Fadhilah, R., & Halmawati, H. (2021). Pengaruh Workload, Spesialisasi Auditor, Rotasi Auditor, Dan Komite Audit Terhadap Kualitas Audit. <i>Jurnal Eksplorasi Akuntansi</i> , 3(2), 279–301. https://doi.org/10.24036/jea.v3i2.339	279-301			
23	Fauziyyah, I. Z., & Praptiningsih. (2020). Pengaruh Audit Fee, Audit Tenure, Dan Rotasi Audit Terhadap Kualitas Audit the Effect of Audit Fee, Audit Tenure, and Audit Rotation on Audit Quality. <i>Jurnal Monex</i> , 9, 1–17.	1-17	47,67		
24	Gandía, J. L., & Huguet, D. (2021). Audit fees and earnings management: differences based on the type of audit. <i>Economic Research-Ekonomska Istrazivanja</i> , 34(1), 2628–2650. https://doi.org/10.1080/1331677X.2020.1836990	2628-2650	27,66		
25	Gunn, J. L., Kawada, B. S., & Michas, P. N. (2019). Audit market concentration, audit fees, and audit quality: A cross-country analysis of complex audit clients. <i>Journal of</i>	1-16	4		

	<i>Accounting and Public Policy</i> , 38(6). https://doi.org/10.1016/j.jaccpubpo.1.2019.106693				
26	Hartono, R. I., & Laksito, H. (2022). <i>Pengaruh Audit Tenure , Fee Audit , Ukuran Kantor Akuntan Publik , Spesialisasi Auditor , Komite Audit Terhadap Kualitas Audit</i> . 11(1981), 1–12.	1-12	31		
27	Hasan, S., Azlina Md Kassim, A., Ali Abdul-Hamid, M., & Ali Abdul Hamid, M. (2020). The Impact of Audit Quality, Audit Committee and Financial Reporting Quality: Evidence from Malaysia Value relevance of financial reporting: Evidence from Malaysia View project International Journal of Economics and Financial Issues The Impact of Audit Qu. <i>International Journal of Economics and Financial Issues</i> , 10(5), 2020. https://doi.org/10.32479/ijefi.10136	23	31,70		
28	Hasan, S., Kassim, A. A. M., & Hamid, M. A. A. (2020). the Impact of Audit Quality, Audit Committee and Financial Reporting Quality: Evidence From Malaysia. <i>International Journal of Economics and Financial Issues</i> , 10(5), 272–281. https://doi.org/10.32479/ijefi.10136	272-281	1		
29	Indriani, N., & Hariadi, B. (2021). Pengaruh Audit Tenure Dan Fee Audit Terhadap Kualitas Audit Dengan Ukuran Kap Sebagai Variabel Moderating (Studi pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2019). <i>Jurnal Ilmiah Mahasiswa FEB Universitas</i>	1-19	9,43,50,51		

	<i>Brawijaya</i> , 9(2), 1–19. https://jimfeb.ub.ac.id				
30	Indriyani, M., & Meini, Z. (2021). Pengaruh Ukuran Kap, Audit Fee, Dan Ukuran Perusahaan Terhadap Kualitas Audit (Studi Empiris pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Terdaftar di Bursa Efek Indonesia Periode 2015–2019). <i>Jurnal Akuntansi Dan Keuangan</i> , 10(2), 107. https://doi.org/10.36080/jak.v10i2.1556	107	13,18,27, 43,45,47		
31	Krismiaji & Grediani, E. (2019). Effects of Company Size, Company Age, Audit Committee, and Auditor Quality on Sharia Information Disclosure Compliance 'Financial Industry Evidence. <i>KnE Social Sciences</i> , 2019, 200–216. https://doi.org/10.18502/kss.v3i26.5374	200,201	31,70		
32	Lailatul, U., & Yanthi, M. D. (2021). Pengaruh Fee Audit, Komite Audit, Rotasi Audit Terhadap Kualitas Audit. <i>Jurnal Akuntansi AKUNESA</i> , 10(1), 35–45. https://doi.org/10.26740/akunesa.v10n1.p35-45	35-45	12,16,28, 31,33,36, 42,70		
33	Laili isra, N. (2020). Pengaruh Fee Audit, Tenure Audit, Rotasi Audit Terhadap Kualitas Audit Dengan Komite Audit Sebagai Variabel Moderasi Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek Indonesia. <i>Jurnal Ekonomi, Bisnis Dan Industri</i> , 11(2), 50–57. https://doi.org/10.52061/ebi.v3i1.32	50-57			
34	Lesmono, B., & Siregar, S. (2021). Studi Literatur Tentang Agency Theory. <i>Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)</i> , 3(2), 203–210.	203-210	9		

	https://doi.org/10.47065/ekuitas.v3i2.1128				
35	Lizara, F., & Subiyanto, B. (2022). Pengaruh Ukuran Perusahaan, Audit Tenure, Dan Financial Distress Terhadap. <i>11(4)</i> , 79–84.	79-84	17,32		
36	Lubis, H. Z., & Salisma, R. (2023). Dimensi Kualitas Audit Dari persepsi Auditor (Studi Empiris Pada Kantor Akuntan Publik di Kota Medan). <i>Konferensi Ilmiah Akuntansi X</i> , 1–16.	1-16	1		
37	Luvena, L., Maidani, M., & Afriani, R. I. (2022). Pengaruh Fee Audit, Audit Tenure, Rotasi Audit Dan Ukuran Perusahaan Terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur Sektor Aneka Industri Dan Perusahaan Sektor Properti, Perumahan & Konstruksi Bangunan Yang Terdaftar Di Bursa Efek Indon. <i>Jurnal Revenue: Jurnal Akuntansi</i> , 3(1), 250–266. https://Doi.10.46306/rev.vv3il.93	250-266	4,13,18,30,73		
38	Mansur, H., Abdul Rahman, A. A., Meero, A., & Shatnawi, A. (2022). The perceptions of external auditors on the relationship between audit fees and audit quality. <i>Cogent Business and Management</i> , 9(1). 1-26. https://doi.org/10.1080/23311975.2022.2113203	1-26	11		
39	Mauliana, E., & Laksito, H. (2021). Pengaruh Fee Audit, Audit Tenure, Rotasi Audit Dan Reputasi Auditor Terhadap Kualitas Audit Audit (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2017-2019). <i>Diponegoro Journal Of Accounting</i> , 10(4), 1–15. http://ejournal-s1.undip.ac.id/index.php/accounting	1-15	8,9,27,30,34,43,45,50,67,68		

40	Muslim, M., Rahim, S., Pelu, M. F. A., & Pratiwi, A. (2020). Kualitas Audit: Ditinjau dari Fee Audit, Risiko Audit dan Skeptisme Profesional Auditor sebagai Variabel Moderating. <i>Ekuitas: Jurnal Pendidikan Ekonomi</i> , 8(1), 9. https://doi.org/10.23887/ekuitas.v8i1.22474	9	1,28		
41	Nerantzidis, M., Koutoupis, A., Drogalas, G., Vadasi, C., & Mitskinis, D. (2023). Impact of the audit committee on audit fees: A review and future research agenda. <i>Cogent Business and Management</i> , 10(2). 1-61 https://doi.org/10.1080/23311975.2023.2238976	2,13	28		
42	Normasyhuri, K., Fauzi, F., & Suhaidi, M. (2022). Peran Moderasi Komite Audit dalam Hubungan Audit Tenure dan Reputasi KAP dengan Kualitas Audit. <i>Owner</i> , 6(4), 3901–3912. https://doi.org/10.33395/owner.v6i4.1142	3901-3912	4,36,44,68		
43	Nur Affifah, A., & Susilowati, E. (2021). Pengaruh Audit Tenure dan Ukuran KAP terhadap Audit Report Lag (ARL) dengan Kualitas Audit sebagai Variabel Intervening. <i>Akuntansi Dan Manajemen</i> , 16(1), 21–36. https://doi.org/10.30630/jam.v16i1.135	21-36	29		
44	Oktavia, S. N., Sugiarti, S., & Siddiq, F. R. (2023). Pengaruh Fee Audit, Audit Tenure, Rotasi Audit terhadap Kualitas Audit (pada perusahaan Manufaktur yang terdaftar di Bursa efek Indonesia tahun 2016-2021). <i>Riset Manajemen Dan Akuntansi</i> , 14(2), 19–25.	19-25			

45	Perry, Y. K. Z., Adrian, C., Hu, F., & Truong, C. (2024). Natural disasters and audit fees. <i>Accounting and Business Research</i> , 54(1), 55–86. https://doi.org/10.1080/00014788.2023.2181752	55-86	12		
46	Rahmi, N. U., Setiawan, H., Evelyn, J., & Utami, Y. (2019). Pengaruh Audit Tenure, Spesialisasi Audit, Ukuran Perusahaan, dan Auditor Switching Terhadap Kualitas Audit. <i>JIMEA: Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)</i> , 3(3), 40–52. https://doi.org/10.31955/mea.vol4.iss1.pp40	40-52	13,30		
47	Rizaldi, S., Rahayu, S., & Tiswiyanti, W. (2022). Pengaruh audit tenure, reputasi auditor, komite audit dan fee audit terhadap kualitas audit (studi empiris pada perusahaan yang terdaftar di indeks Kompas100 pada BEI Tahun 2012-2016). <i>Jurnal Paradigma Ekonomika</i> , 17(1), 199–212. https://doi.org/10.22437/jpe.v17i1.15307	199-212	3,5,10,13,44		
48	Santoso, S. H., Muawanah, U., & Lisa, O. (2023). Enrichment: Journal of Multidisciplinary Research and Development Auditor Experience as a Moderation of the Effect of Audit Fees, Audit Tenure, and Task Complexity on Audit Quality. <i>Enrichment: Journal of Multidisciplinary Research and Development</i> , 1(4), 189–198.	189-198	11		
50	Sellily, & Indri, R. (2020). Pengaruh Fee Audit, Komite Audit ,Audit Tenure Dan Reputasi Auditor Terhadap Kualitas Audit Pada Perusahaan Manufaktur. 1-13.	1-13	12,15,59		

51	Shakhatreh, M. Z., Alsmadi, S. A., & Alkhataybeh, A. (2020). Cogent Business & Management The effect of audit fees on disclosure quality in Jordan The effect of audit fees on disclosure quality in. <i>Cogent Business & Management</i> , 7(1). 5-10. https://doi.org/10.1080/23311975.2020.1771076	5-10	1		
52	Sinaga, A. N., Sitorus, P. Z. E., & Haumahu, S. R. (2021). Pengaruh Audit Tenure, Ukuran Perusahaan, Audit Delay Dan Komite Audit Terhadap Kualitas Audit Pada Perusahaan Trade, Service and Investment Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2020. <i>Jurnal Review Pendidikan Dan Pengajaran</i> , 4(1), 190–200. https://doi.org/10.31004/jrpp.v4i1.1931	190-200	5,16,29,33,36,44,71		
53	Taufiqah Julia Wardani, Bambang, & Iman Waskito. (2022). Pengaruh Fee Audit, Audit Tenure, Dan Rotasi Audit Terhadap Kualitas Audit (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2020). <i>Jurnal Riset Mahasiswa Akuntansi</i> , 2(1), 112–124. https://doi.org/10.29303/risma.v2i1.189	112-124	14		
54	Trianjani, N., Rahayu, S., & Ridwan, M. (2023). Effect of Audit Tenure, Audit Fee, Size of Public Accounting Firm, Auditor Specialization, and Audit Rotation on Audit Quality (Study of Transportation and Logistics Sector Service Companies Listed on the Indonesia Stock Exchange in 2017-2021). <i>International Journal of Multidisciplinary Approach Research and Science</i> , 1(02), 243–252.	243-252	10		

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Catatan dosen pembimbing:

Layak/~~Tidak layak untuk diuji~~

Madiun, 15 Juli 2022
Mengetahui,
Dosen Pembimbing II

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RIWAYAT HIDUP



Adelia Rahma Shabira lahir di Madiun pada tanggal 26 Desember 2001. Putri pertama dari bapak Lukman Setiawan dengan ibu Dewi Kusumawati. Menempuh pendidikan menengah atas di SMA Negeri 06 Madiun dan melanjutkan Program Studi Sarjana Akuntansi di Universitas PGRI Madiun. Selama perkuliahan aktif dalam organisasi kampus, kegiatan Kampus Merdeka dan beberapa kali memenangkan kejuaraan lomba.

Organisasi yang pernah diikuti diantaranya Badan Eksekutif Mahasiswa menjabat sebagai staf muda, wakil ketua Himpunan Program Studi Akuntansi dan koordinator divisi seni bakat. Menjadi anggota dan pengurus pada UKM Tjandrakirana. Mendapatkan kesempatan untuk mengikuti Pertukaran Pelajar Mahasiswa di Universitas Bengkulu dan mengikuti Magang Merdeka sekaligus mentor muda pada PT. Bank BTPN Syariah. Menjadi Putri Program Studi Akuntansi dan Putri Universitas PGRI Madiun, mendapatkan Juara 1 Lomba Tari Kreasi Nasional, Juara 3 Lomba Tari Kreasi Nasional, dan Juara Harapan 3 Tari Kreasi pada lomba Pekan Olahraga dan Seni Nasional Mahasiswa. Pembicara dalam kelas sahabat Kominfo dan Moderator dalam webinar Keolahragaan Nasional. Memiliki 6 karya tertulis berupa jurnal pengabdian dan riset bersama dosen.