LAMPIRAN

Lampiran 1 Data Penelitian

Data Fee Audit, Kualitas Audit, Jumlah Komite audit setiap tahun mulai dari tahun 2021-2024

Kode Perusahaan	Tahun	Y	Z	X	XZ
DNAR	2021	0,00	5,00	19,37	20,98
DNAR	2022	0,00	5,00	19,40	21,01
DNAR	2023	0,00	4,00	19,40	20,79
DNAR	2024	0,00	4,00	19,42	20,81
BBNI	2021	1,00	5,00	23,82	25,43
BBNI	2022	1,00	5,00	23,96	25,57
BBNI	2023	1,00	5,00	23,75	25,36
BBNI	2024	1,00	5,00	23,85	25,46
BRIS	2021	1,00	5,00	22,35	23,96
BRIS	2022	1,00	6,00	22,41	24,20
BRIS	2023	1,00	6,00	22,45	24,24
BRIS	2024	1,00	6,00	22,51	24,30
BBKP	2021	1,00	4,00	21,19	22,58
BBKP	2022	1,00	4,00	21,25	22,64
BBKP	2023	0,00	3,00	21,61	22,71
BBKP	2024	0,00	3,00	21,60	22,70
BGTG	2021	1,00	3,00	19,57	20,67
BGTG	2022	1,00	3,00	20,95	22,05
BGTG	2023	1,00	3,00	21,06	22,16
BGTG	2024	1,00	3,00	21,13	22,23
BBTN	2021	1,00	5,00	22,12	23,73
BBTN	2022	1,00	6,00	22,20	23,99
BBTN	2023	1,00	5,00	22,29	23,90
BBTN	2024	1,00	5,00	22,35	23,96
BCIC	2021	0,00	3,00	21,96	23,06
BCIC	2022	0,00	3,00	22,05	23,15
BCIC	2023	0,00	3,00	22,11	23,21
BCIC	2024	0,00	3,00	21,50	22,60
BNII	2021	1,00	3,00	22,34	23,44
BNII	2022	1,00	3,00	22,12	23,22
BNII	2023	1,00	3,00	22,17	23,27
BNII	2024	1,00	3,00	20,86	21,96
BKSW	2021	0,00	4,00	20,72	22,11
BKSW	2022	0,00	4,00	21,06	22,45
BKSW	2023	0,00	3,00	20,78	21,87
BKSW	2024	0,00	3,00	20,78	21,87

BNGA	2021	1,00	5,00	23,01	24,62
BNGA	2022	1,00	5,00	23,05	24,66
BNGA	2023	1,00	5,00	23,12	24,73
BNGA	2024	1,00	5,00	23,13	24,74
BTPN	2021	1,00	4,00	22,85	24,23
BTPN	2022	1,00	4,00	22,87	24,26
BTPN	2023	1,00	4,00	23,49	24,88
BTPN	2024	1,00	4,00	22,98	24,37
BTPS	2021	1,00	4,00	21,09	22,47
BTPS	2022	1,00	4,00	21,21	22,59
BTPS	2023	1,00	4,00	20,60	21,99
BTPS	2024	1,00	4,00	21,42	22,80
BVIC	2021	0,00	3,00	21,16	22,26
BVIC	2022	0,00	3,00	21,56	22,66
BVIC	2023	0,00	3,00	21,22	22,32
BVIC	2024	0,00	3,00	21,27	22,36
PNBS	2021	1,00	3,00	20,37	21,47
PNBS	2022	1,00	3,00	21,13	22,23
PNBS	2023	1,00	3,00	21,22	22,32
PNBS	2024	1,00	3,00	21,27	22,37
BBRI	2021	1,00	7,00	23,34	25,59
BBRI	2022	1,00	7,00	23,36	25,30
BBRI	2023	1,00	7,00	23,49	25,44
BBRI	2024	1,00	7,00	23,53	25,48
BMRI	2021	1,00	7,00	23,41	25,36
BMRI	2022	1,00	7,00	23,49	25,44
BMRI	2023	1,00	7,00	23,52	25,47
BMRI	2024	1,00	7,00	23,54	25,49
BBCA	2021	1,00	3,00	22,77	23,87
BBCA	2022	1,00	3,00	22,87	23,97
BBCA	2023	1,00	5,00	22,28	23,89
BBCA	2024	1,00	5,00	22,91	24,52
BDMN	2021	0,00	5,00	22,47	24,08
BDMN	2022	0,00	5,00	22,51	24,12
BDMN	2023	1,00	4,00	22,74	24,12
BDMN	2024	1,00	4,00	22,51	23,89
BNLI	2021	1,00	4,00	22,80	24,19
BNLI	2022	1,00	4,00	22,85	24,23
BNLI	2023	1,00	3,00	22,18	23,28
BNLI	2024	1,00	3,00	21,98	23,08
BNBA	2021	1,00	3,00	22,07	23,17
BNBA	2022	1,00	3,00	21,42	22,52
BNBA	2023	1,00	3,00	21,36	22,46
BNBA	2024	1,00	3,00	21,75	22,85
MCOR	2021	1,00	3,00	21,37	22,47
MCOR	2022	1,00	3,00	21,40	22,50
MCOR	2023	1,00	5,00	22,18	23,79
MCOR	2024	1,00	5,00	21,40	23,01
PNBN	2021	1,00	5,00	22,76	24,37
PNBN	2022	1,00	5,00	22,86	24,47
PNBN	2023	1,00	3,00	21,19	22,29
PNBN	2024	1,00	3,00	22,90	24,00

AMAR	2021	1,00	3,00	21,16	22,26
AMAR	2022	1,00	3,00	21,13	22,41
AMAR	2023	0,00	4,00	22,23	23,62
AMAR	2024	0,00	4,00	21,43	22,82
NISP	2021	0,00	4,00	22,33	23,72
NISP	2022	0,00	4,00	22,34	23,72
NISP	2023	0,00	4,00	20,51	21,90
NISP	2024	0,00	4,00	23,72	25,11
AGRS	2021	0,00	4,00	20,51	21,90
AGRS	2022	0,00	4,00	21,09	22,48
AGRS	2023	0,00	5,00	20,90	22,51
AGRS	2024	0,00	5,00	21,36	22,96
BMAS	2021	0,00	5,00	20,02	21,63
BMAS	2022	0,00	5,00	20,03	21,64
BMAS	2023	0,00	3,00	20,56	21,66
BMAS	2024	0,00	3,00	20,82	21,92
MASB	2021	0,00	3,00	19,92	21,02
MASB	2022	0,00	3,00	20,05	21,15
MASB	2023	1,00	2,00	19,81	20,50
MASB	2024	1,00	2,00	19,92	20,62
BBSI	2021	1,00	2,00	21,13	21,82
BBSI	2022	1,00	2,00	21,16	21,85
BBSI	2023	1,00	2,00	21,46	22,15
BBSI	2024	1,00	2,00	21,72	22,41
SDRA	2021	0,00	4,00	20,72	22,11
SDRA	2022	0,00	4,00	20,82	22,20
SDRA	2023	0,00	4,00	20,91	22,29
SDRA	2024	0,00	4,00	20,91	22,29

Lampiran 2 Hasil Uji Statistik

1. Output Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	13.435764	(28,85)	0.0000
Cross-section Chi-square	196.177289	28	0.0000

Cross-section fixed effects test equation:
Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-3.879403	0.824513	-4.705084	0.0000
X	0.002172	0.000409	5.315562	0.0000
Z	-0.048337	0.037008	-1.306104	0.1942

R-squared	0.214959	Mean dependent var	0.655172
Adjusted R-squared	0.201065	S.D. dependent var	0.477374
S.E. of regression	0.426692	Akaike info criterion	1.160014
Sum squared resid	20.57348	Schwarz criterion	1.231227
Log likelihood	-64.28079	Hannan-Quinn criter.	1.188922
F-statistic	15.47080	Durbin-Watson stat	0.381911
Prob(F-statistic)	0.000001		

2. Output Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	13.601380	2	0.0011

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X	-0.000575	0.000582	0.000000	0.0003
Z	-0.073822	-0.043543	0.000476	0.1653

Cross-section random effects test equation:
Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.204797	1.161115	1.898862	0.0610
X	-0.000575	0.000535	-1.073631	0.2860
Z	-0.073822	0.042045	-1.755783	0.0827

Effects Specification			
Cross-section fixed (dummy variables)			
R-squared	0.855316	Mean dependent var	0.655172
Adjusted R-squared	0.804251	S.D. dependent var	0.477374

S.E. of regression	0.211207	Akaike info criterion	-0.048411
Sum squared resid	3.791718	Schwarz criterion	0.687462
Log likelihood	33.80785	Hannan-Quinn criter.	0.250311
F-statistic	16.74958	Durbin-Watson stat	1.330321
Prob(F-statistic)	0.000000		

3. Model 1 Regresi Moderasi (X-Y)
Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.116002	1.173976	1.802424	0.0750
X	-0.000671	0.000539	-1.244522	0.2167

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.850069	Mean dependent var	0.655172
Adjusted R-squared	0.799510	S.D. dependent var	0.477374
S.E. of regression	0.213749	Akaike info criterion	-0.030027
Sum squared resid	3.929236	Schwarz criterion	0.682109
Log likelihood	31.74156	Hannan-Quinn criter.	0.259059
F-statistic	16.81365	Durbin-Watson stat	1.325086
Prob(F-statistic)	0.000000		

4. Model 2 Regresi Moderasi (X dan Z – Y)

Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.204797	1.161115	1.898862	0.0610
X	-0.000575	0.000535	-1.073631	0.2860
Z	-0.073822	0.042045	-1.755783	0.0827

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.855316	Mean dependent var	0.655172
Adjusted R-squared	0.804251	S.D. dependent var	0.477374
S.E. of regression	0.211207	Akaike info criterion	-0.048411
Sum squared resid	3.791718	Schwarz criterion	0.687462
Log likelihood	33.80785	Hannan-Quinn criter.	0.250311
F-statistic	16.74958	Durbin-Watson stat	1.330321
Prob(F-statistic)	0.000000		

5. Model 3 Regresi Moderasi (X, Z dan XZ- Y)

Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.325978	1.190088	1.954458	0.0540
X	0.002453	0.005952	0.412083	0.6813
Z	0.003641	0.157440	0.023127	0.9816
XZ	-0.003038	0.005948	-0.510732	0.6109

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.855764	Mean dependent var	0.655172
Adjusted R-squared	0.802534	S.D. dependent var	0.477374
S.E. of regression	0.212131	Akaike info criterion	-0.034270
Sum squared resid	3.779980	Schwarz criterion	0.725341
Log likelihood	33.98768	Hannan-Quinn criter.	0.274088
F-statistic	16.07673	Durbin-Watson stat	1.346960
Prob(F-statistic)	0.000000		

6. Uji t

Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.325978	1.190088	1.954458	0.0540
X	0.002453	0.005952	0.412083	0.6813
Z	0.003641	0.157440	0.023127	0.9816
XZ	-0.003038	0.005948	-0.510732	0.6109

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.855764	Mean dependent var	0.655172
Adjusted R-squared	0.802534	S.D. dependent var	0.477374
S.E. of regression	0.212131	Akaike info criterion	-0.034270
Sum squared resid	3.779980	Schwarz criterion	0.725341
Log likelihood	33.98768	Hannan-Quinn criter.	0.274088
F-statistic	16.07673	Durbin-Watson stat	1.346960
Prob(F-statistic)	0.000000		

7. Uji F

Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.325978	1.190088	1.954458	0.0540
X	0.002453	0.005952	0.412083	0.6813
Z	0.003641	0.157440	0.023127	0.9816
XZ	-0.003038	0.005948	-0.510732	0.6109

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.855764	Mean dependent var	0.655172
Adjusted R-squared	0.802534	S.D. dependent var	0.477374
S.E. of regression	0.212131	Akaike info criterion	-0.034270
Sum squared resid	3.779980	Schwarz criterion	0.725341
Log likelihood	33.98768	Hannan-Quinn criter.	0.274088
F-statistic	16.07673	Durbin-Watson stat	1.346960
Prob(F-statistic)	0.000000		

8. Koefisien Determinasi

Dependent Variable: Y
Method: Panel Least Squares
Sample: 2021 2024
Periods included: 4
Cross-sections included: 29
Total panel (balanced) observations: 116

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.325978	1.190088	1.954458	0.0540
X	0.002453	0.005952	0.412083	0.6813
Z	0.003641	0.157440	0.023127	0.9816
XZ	-0.003038	0.005948	-0.510732	0.6109

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.855764	Mean dependent var	0.655172
Adjusted R-squared	0.802534	S.D. dependent var	0.477374
S.E. of regression	0.212131	Akaike info criterion	-0.034270
Sum squared resid	3.779980	Schwarz criterion	0.725341
Log likelihood	33.98768	Hannan-Quinn criter.	0.274088
F-statistic	16.07673	Durbin-Watson stat	1.346960
Prob(F-statistic)	0.000000		

Lampiran 3 Kartu Bimbingan

UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA
FAKULTAS EKONOMI DAN BISNIS
Kampus: Jl. Semolowaru 45 Surabaya 60118, Telp (031) 5931800 Pst 140&141 E-mail : feb@untag-sby.ac.id

SEMESTER
Gasal/ ~~Genap~~
2025 / 2026

KARTU BIMBINGAN SKRIPSI

Nama Mahasiswa / NBI : Abelia Fajroyur Rohman / [redacted]
Nama Pembimbing : Drs. J. Bambang Amiranto. Msi., Ak., CA.
Judul Skripsi : Pengaruh Fee Audit Terhadap Kualitas Audit dengan Komite Audit Sebagai Variabel Moderasi pada perusahaan yang Terdaftar di BEI 2022-2024

Mulai Program Skripsi : Semester ..... **Thn. Ak.** ..... **Selesai Bimbingan Tanggal** .....

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1.	Selasa, 16-Sept-25	Judul	ACC	
2	Sen, 15-Sept 25	Bab 1	Revisi	
3	Selasa, 16/9/25	Bab 1	ACC dg Cat	
4	Rabu 24/9/25	Bab 1-3	Revisi	
5	Rabu, 08/10/25	"	"	
6	Rabu, 8/10/25	"	"	
7	Selasa, 14/10/25	"	ACC.	
~~8~~	~~Kamis, 16/10/25~~	~~"~~	~~ACC~~	
8	Rabu, 12/11/25	Bab 4.	Revisi	
9	Rabu 19/11/25	Bab 4-5	ACC. dg Cat	
10	Rabu 26/11/25	Bab 1-5	ACC	

Perpanjang I
Semester : _____
Th. Ak. : _____
Paraf Kajur : _____

Surabaya, 26 November 2025

(Nama dan tanda tangan Pembimbing)

Lampiran 4 Hasil Turnitin

FEB_1222200051_Abelia Fajroyur Rohman.docx

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