Lampiran 1 Kode dan Nama Sampel Perusahaan Manufaktur

N0	KODE	KETERANGAN
1	INTP	Indocement Tunggal Prakasa Tbk
2	SMGR	Semen Gresik Tbk
3	ARNA	Arwana Citra Mulia Tbk
4	KIAS	Keramika Indonesia Assosiasi Tbk
5	TOTO	Surya Toto Indonesia Tbk
6	BAJA	Saranacentral Bajatama Tbk
7	BTON	Beton Jaya Manunggal Tbk
8	JPRS	Jaya Pari Steel Tbk
9	LION	Lion Metal Works Tbk
10	LMSH	Lionmesh Prima Tbk
11	DPNS	Duta Pertiwi Nusantara
12	EKAD	Ekadharma International Tbk
13	INCI	Intan Wijaya International Tbk
14	AKPI	Argha Karya Prima Industry Tbk
15	APLI	Asiaplast Industries Tbk
16	BRNA	Berlina Tbk
17	IGAR	Champion Pasific Indonesia Tbk
18	TRST	Trias Sentosa Tbk
19	MAIN	Malindo Feedmill Tbk
20	ALDO	Alkindo Naratama Tbk
21	FASW	Fajar Surya Wisesa Tbk
22	SPMA	Suparma Tbk
23	IMAS	Indomobil Sukses International Tbk
24	PRAS	Prima alloy steel Universal Tbk
25	SMSM	Selamat Sempurna Tbk
26	HDTX	Pan Asia Indosyntec Tbk
27	MYTX	Apac Citra Centertex Tbk
28	RICY	Ricky Putra Globalindo Tbk
29	TRIS	Trisula International Tbk
30	BATA	Sepatu Bata Tbk
31	KBLI	KMI Wire and Cable Tbk
32	SCCO	Supreme Cable Manufacturing and Commerce Tbk
33	VOKS	Voksel Electric Tbk
34	DLTA	Delta Djakarta Tbk
35	INDF	Indofood Sukses Makmur Tbk
36	MLBI	Multi Bintang Indonesia Tbk
37	MYOR	Mayora Indah Tbk
38	PSDN	Prashida Aneka Niaga Tbk
39	ROTI	Nippon Indosari Corporindo Tbk
40	GGRM	Gudang Garam Tbk
41	HMSP	Hanjaya Mandala Sampoerna Tbk
42	WIIM	Wismilak Inti Makmur Tbk

43	DVLA	Darya Varia Laboratoria Tbk
44	MBTO	Martina Berto Tbk
45	MRAT	Mustika Ratu Tbk
46	KICI	Kedaung Indag Can Tbk

Lampiran 2 Tabulasi Data

KODE	TAHUN	*FEE*	KA	*FEE*.KA	DACC	r	LN (*FEE*)	LN (DACC)
INTP	2013	16788000000	1	23.54393	-369540528217.27	-0.6349656	23.54393	26.63552626
	2014	20807000000	1	23.75856	-693413198629.16	-0.699961627	23.758555	27.2648919
	2015	35211000000	1	24.28462	-1498051394735.07	-0.653342012	24.284624	28.03518631
SMGR	2013	75011891000	1	25.04091	-2749086291563.37	-0.68989126	25.040912	28.64228971
	2014	52454481000	1	24.68321	-2876566995324.36	-0.706909618	24.683212	28.68761868
	2015	75932076000	1	25.05311	-5506653213946.60	-0.52182576	25.053105	29.33697815
ARNA	2013	2156336830	1	21.49168	-34745447210.01	-0.811961689	21.491677	24.27131438
	2014	3493513458	1	21.97417	32438101667.70	-0.809913173	21.974174	24.20259955
	2015	2933292804	1	21.79939	-106198874798.21	-0.71029467	21.799391	25.38857935
KIAS	2013	20187165486	0	0	-260010765554.59	-0.101031345	23.728313	26.28398887
	2014	10248366824	0	0	-124298200008.63	-0.019305076	23.050384	25.54594935
	2015	25483689893	0	0	-285913692411.43	0.357084685	23.961304	26.37895583
TOTO	2013	4051019234	1	22.12223	-48833713597.23	-0.494576194	22.122234	24.61168676
	2014	4940354061	1	22.3207	-4896349236.36	-0.389716854	22.320703	22.31175571
	2015	13159702233	1	23.30043	59565520521.39	-0.657193211	23.300425	24.81034273
BAJA	2013	364366060	0	0	-214655124451.99	-0.916227453	19.71367	26.0922985
	2014	346601056	0	0	55870261602.32	-0.62984547	19.663685	24.74629808
	2015	954916282	0	0	-63969985134.64	-0.152603303	20.677134	24.88167983
BTON	2013	209050000	0	0	16434702160.69	0.585363431	19.158084	23.52266092
	2014	133900000	0	0	-1704272677.44	0.647158606	18.712604	21.25640427

	2015	119900000	0	0	6341710920.41	0.985817512	18.602169	22.57041443
JPRS	2013	295894375	0	0	-68997921039.27	0.877092063	19.505513	24.95734221
	2014	525439448	0	0	66254694188.26	1.092198347	20.079746	24.91677215
	2015	285233197	0	0	-23140746942.40	2.777553704	19.468818	23.86486084
LION	2013	395958620	0	0	15286209487.14	-0.2452445	19.79682	23.45021692
	2014	306316000	0	0	-20709730784.87	-0.00277734	19.540128	23.75386951
	2015	326988760	0	0	-21676622051.94	0.92344381	19.605436	23.79950019
LMSH	2013	419511250	0	0	1633078517.92	0.627308429	19.854601	21.21373273
	2014	626094507	0	0	-4652365405.64	1.080837322	20.255012	22.26064162
	2015	669536021	0	0	-12270653893.14	1.211992119	20.322096	23.23047639
DPNS	2013	634878635	0	0	41998647085.02	0.605053698	20.268944	24.46090324
	2014	161627625	0	0	9904000064.98	1.209235127	18.900806	23.01620456
	2015	297420191	0	0	5368276086.73	1.273791304	19.510656	22.40377267
EKAD	2013	917202223	0	0	5497523541.99	-0.018434783	20.636839	22.42756356
	2014	946902462	0	0	24535835754.25	-0.254843525	20.668707	23.92340057
	2015	1542118240	0	0	-64497862466.91	-0.043577815	21.156423	24.88989792
INCI	2013	72023500	0	0	-4470619155.53	1.866693137	18.092503	22.22079275
	2014	237090000	0	0	13000800537.01	2.082596639	19.28395	23.28827677
	2015	229852200	0	0	-14209472954.73	1.794018832	19.252947	23.37717469
AKPI	2013	3730643000	1	22.03985	6346558990.85	0.926037037	22.039846	22.57117861
	2014	4125075000	1	22.14035	-386599913932.32	0.887853505	22.14035	26.68065618
	2015	4016726000	1	22.11373	-44109655413.94	0.952580548	22.113733	24.50994454

APLI	2013	870536298	1	20.58462	-76971037411.11	1.396591453	20.58462	25.06669505
	2014	1083367459	1	20.80334	-24261234457.19	0.942518519	20.80334	23.91214562
	2015	4922367374	1	22.31706	-46190423965.75	1.343865734	22.317055	24.55603834
BRNA	2013	2448804000	0	0	-141843070025.84	0.313656204	21.618866	25.67798714
	2014	2378221000	0	0	-143028587461.24	-0.079012419	21.589619	25.68631036
	2015	3880073000	0	0	-414773282376.28	-0.042043494	22.07912	26.7509979
IGAR	2013	669602279	0	0	12685816713.65	-0.105547578	20.322194	23.26375041
	2014	420340128	0	0	46412620962.22	-0.059877075	19.856575	24.56083726
	2015	820174862	0	0	-22857874998.97	0.5961875	20.525028	23.85256153
TRST	2013	1313183898	1	20.99572	-232267590988.60	1.58752039	20.99572	26.17115595
	2014	1959708158	1	21.39606	-346983131579.40	0.684319015	21.396061	26.572542
	2015	2146030393	1	21.48689	-275502821956.94	0.690378929	21.486886	26.34186371
MAIN	2013	2293607000	0	0	143951659488.29	-0.764345165	21.553392	25.69274338
	2014	6241966000	0	0	112028126955.53	-0.60349074	22.554561	25.44201581
	2015	7595238000	0	0	-130658580884.59	-0.497383726	22.750787	25.59585351
ALDO	2013	690614547	0	0	65860054988.95	-0.587440171	20.353092	24.91079795
	2014	1008147000	0	0	37543856671.62	-0.589768969	20.73138	24.3487756
	2015	596368646	0	0	27097709881.44	-0.550766555	20.20637	24.02271506
FASW	2013	2916282505	1	21.79358	-872847419929.71	-0.671571364	21.793576	27.4950266
	2014	2858212969	1	21.77346	-1648220582929.15	-0.582504125	21.773462	28.13071739
	2015	1611144109	1	21.20021	-917929637876.35	-0.073505586	21.20021	27.54538658
SPMA	2013	3318601956	0	0	-235958406202.46	1.506405343	21.922809	26.18692138

	2014	3426447643	0	0	-119393696115.36	1.718198237	21.95479	25.50569224
	2015	4346409855	0	0	-285742617875.16	2.37817284	22.192616	26.37835731
IMAS	2013	24382696495	1	23.91714	2894064906571.46	-0.450378958	23.91714	28.69368317
	2014	16526634041	1	23.52824	-20560747927.39	-0.363635856	23.528239	23.74664965
	2015	18064303110	1	23.6172	-256853163066.82	0.08531218	23.617204	26.27177041
PRAS	2013	1066530128	0	0	-46872751600.35	2.111508108	20.787676	24.57070235
	2014	267201632	0	0	-77425366305.69	2.005215686	19.403514	25.07258029
	2015	301217365	0	0	-92974747684.44	5.764679912	19.523343	25.25559376
SMSM	2013	1698000000	1	21.25272	-9542226351.23	-0.754065171	21.252717	22.97899267
	2014	1696000000	1	21.25154	62484861638.67	-0.792742549	21.251538	24.85819015
	2015	4988000000	1	22.3303	-11170239129.20	-0.750913178	22.330301	23.13651886
HDTX	2013	958641026	0	0	-782810832127.41	0.077187733	20.681027	27.38615691
	2014	323265000	0	0	-358833760164.69	-0.042501754	19.593983	26.60612505
	2015	1221752000	0	0	-844790422.51	-0.622524413	20.923552	20.55459913
MYTX	2013	4807000000	0	0	-201136960194.74	-1.325251973	22.293339	26.02725191
	2014	3839000000	0	0	-238004621088.85	-2.242258652	22.068478	26.19555593
	2015	4712000000	0	0	-283059353795.61	1.053569845	22.273378	26.36892244
RICY	2013	3763494007	0	0	171980484294.34	2.539767192	22.048614	25.87064684
	2014	1772960656	0	0	-19410185543.27	2.558275862	21.295917	23.68906379
	2015	1441968019	0	0	-71022312638.18	2.818733644	21.089275	24.98625993
TRIS	2013	3490751010	0	0	31082258675.08	-0.237632981	21.973383	24.15990303
	2014	3658775010	0	0	39663284029.54	-0.12037423	22.020394	24.40369176

	2015	4369234264	0	0	-14076975206.44	-0.101730862	22.197854	23.36780634
BATA	2013	5149735000	1	22.36221	-5733491597.71	2.776531608	22.362211	22.46959054
	2014	6870579000	1	22.65051	14190604675.75	1.927228401	22.650514	23.37584594
	2015	3314954000	1	21.92171	148844206743.38	1.133084701	21.92171	25.726166
KBLI	2013	1268652487	0	0	57680506828.54	0.679007042	20.961221	24.77818512
	2014	963448617	0	0	-144956090945.62	0.776783111	20.68603	25.69969671
	2015	1191872692	0	0	8933413383.98	1.362568506	20.898792	22.9130644
SCCO	2013	3225169470	0	0	56375016408.44	-0.116311818	21.894251	24.75529193
	2014	2692435540	0	0	43196737240.41	0.086630657	21.713712	24.4890308
	2015	1046351407	0	0	-73581473312.02	0.328121504	20.768575	25.02165911
VOKS	2013	1650907103	0	0	-332913123428.49	0.097554319	21.224591	26.5311474
	2014	1275078931	0	0	-46086602766.34	2.577698113	20.966274	24.55378813
	2015	2585578828	0	0	-47041065566.70	2.829031256	21.673215	24.57428679
DLTA	2013	3306469000	1	21.91915	-88398791111.85	-0.8600714	21.919147	25.20512413
	2014	3278230000	1	21.91057	111400412046.00	-0.859875387	21.910569	25.43639686
	2015	4286136000	1	22.17865	-66092826154.12	-0.767564292	22.178651	24.91432605
INDF	2013	1.68E+11	1	25.84908	-3240946751804.76	-0.28991289	25.849079	28.80688661
	2014	1.31E+11	1	25.59664	-4459927246002.47	-0.257453865	25.596637	29.12615357
	2015	85097000000	1	25.16706	413689026007.11	0.021447233	25.167058	26.74838038
MLBI	2013	54726000000	1	24.72561	233527637030.79	-0.938305823	24.725605	26.17656627
	2014	82395000000	1	25.13479	89763008944.12	15.15896397	25.134791	25.2204388
	2015	81849000000	1	25.12814	-560503036041.42	2.931856862	25.128142	27.0521005

MYOR	2013	7307386415	0	0	-21793548441.85	-0.800770551	22.712152	23.80487982
	2014	3036681758	0	0	1362754535414.92	-0.752357383	21.834031	27.94052916
	2015	6371646804	0	0	-885285562345.66	-0.77812063	22.575124	27.5091761
PSDN	2013	3065189388	1	21.84338	-54780134097.23	1.008650256	21.843375	24.72659345
	2014	3584906562	1	22	-61435045777.46	0.950923077	21.999998	24.84124629
	2015	4720425062	1	22.27517	-51356920085.03	1.090795168	22.275165	24.66206553
ROTI	2013	6000980945	1	22.51519	-210604921532.55	-0.750341368	22.515189	26.07324981
	2014	10172815208	1	23.04299	-249754342669.58	-0.803739075	23.042985	26.24374364
	2015	11566204844	1	23.17135	-300650463007.12	-0.753189351	23.171353	26.42921417
GGRM	2013	68724000000	1	24.95336	2606647393286.60	-0.584740684	24.953364	28.58908599
	2014	67483000000	1	24.93514	4851676007545.51	-0.687780866	24.935142	29.21034533
	2015	75043000000	1	25.04133	4672331368079.56	-0.592924897	25.041327	29.17267929
HMSP	2013	1.25E+11	1	25.55337	-496994250956.95	-0.927155262	25.55337	26.9318443
	2014	1.90E+11	1	25.97122	-1567416226379.77	-0.93750545	25.971216	28.08044966
	2015	1.25E+11	1	25.55456	8867427321796.95	-0.903117898	25.554559	29.81340583
WIIM	2013	7611715088	0	0	190087526030.46	-0.344116086	22.752954	25.97075047
	2014	855134650	0	0	83827724901.58	-0.2729	20.566769	25.15202964
	2015	10460513874	0	0	101612369209.27	0.189382946	23.070873	25.34443111
DVLA	2013	3967857000	1	22.10149	33583966587.89	-0.580434606	22.101492	24.23731461
	2014	2377207000	1	21.58919	-39143605213.05	-0.429072177	21.589192	24.39050291
	2015	8441824000	1	22.85646	-115644967867.98	-0.251333333	22.856464	25.47379071
MBTO	2013	2242824934	0	0	-45873849726.95	0.632174135	21.531002	24.54916107

	2014	990613973	0	0	-10734967478.48	1.279399574	20.713835	23.09677224
	2015	1414255338	0	0	-28374774637.74	2.099329248	21.069869	24.06876637
MRAT	2013	2580992898	0	0	-27354004739.12	0.984508582	21.67144	24.03212878
	2014	3206308205	0	0	25910216068.21	1.675765421	21.888386	23.97790317
	2015	3550570637	0	0	5771880152.23	3.29373454	21.990374	22.47626371
KICI	2013	157222483	0	0	7074317288.00	1.04337037	18.873172	22.67973678
	2014	149376500	0	0	3285653006.05	1.272995133	18.821981	21.91283125
	2015	237041639	0	0	1371246971.60	1.337118075	19.283746	21.03898636

Lampiran 3 Hasil Analisis Statistik Deskriptif

Persentase Kualitas Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	81	58.7	58.7	58.7
	1.00	57	41.3	41.3	100.0
	Total	138	100.0	100.0	

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FEE	138	72023500.00	190000000000.00	14126132750.7029	32403110954.45778
KA**FEE*	138	.00	190176000000.00	12616761524.9130	32852209784.91432
DACC	138	-5506653213946.60	8867427321796.95	-66383964259.8637	1297949242207.40400
R	138	-2.24	15.16	.4787	1.73359
Valid N (listwise)	138				

Lampiran 4 Uji Asumsi Klasik

Asumsi Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual
N		138	138	138	138	138	138
Normal Parameters[a,b]	Mean	.0000000	.0000000	.0000000	.0000000	.0000000	.0000000
	Std. Deviation	1.724114 57	1.439389 50	1.369257 55	1.364281 88	1.414034 31	1.428647 08
Most Extreme Differences	Absolute	.036	.045	.053	.063	.039	.035
	Positive	.034	.042	.030	.037	.035	.031
	Negative	-.036	-.034	-.053	-.063	-.023	-.066
Kolmogorov-Smirnov Z		.427	.757	.626	.736	.626	.163
Asymp. Sig. (2-tailed)		.993	.365	.828	.651	.268	.080

a. Test distribution is Normal.

b. Calculated from data.

Asumsi Heterokedastisitas

Variabel Kualitas Audit, *Fee* Audit terhadap Manajemen Laba

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.740	1.776		4.922	.000
	KA	-.060	.299	-.016	-.201	.841
	FEE	.253	.285	.012	.890	.230

a. Dependent Variable: DACC

Variabel Kualitas Audit, *Fee* Audit, Interaksi Kualitas Audit dengan *Fee* Audit terhadap Manajemen Laba

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.488	2.505		4.187	.000
	KA	-3.740	3.731	-.981	-1.002	.318
	FEE	.191	.120	.619	1.592	.090
	KA**FEE*	.168	.169	1.015	.990	.324

a. Dependent Variable: DACC

Variabel Kualitas Audit, *Fee* Audit terhadap Biaya Modal Ekuitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.533	1.853		-1.907	.059
	KA	.180	.312	.061	.579	.564
	FEE	.126	.088	.151	1.428	.156

a. Dependent Variable: r

Variabel Kualitas Audit, *Fee* Audit, Interaksi Kualitas Audit dengan *Fee* Audit terhadap Biaya Modal Ekuitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.478	2.596		-.184	.854
	KA	-6.251	3.867	-2.121	-1.616	.108
	FEE	-.020	.124	-.024	-.162	.872
	KA**FEE*	.293	.176	2.296	1.668	.098

a. Dependent Variable: r

Asumsi Autokorelasi

Runs Test

	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual
Test Value[a]	.08823	-.07278	.03587	.00669	-.03645	-.15947
Cases < Test Value	69	69	69	69	69	69
Cases >= Test Value	69	69	69	69	69	69
Total Cases	138	138	138	138	138	138
Number of Runs	44	23	54	52	29	26
Z	-.443	-.031	-.734	-.076	-.006	-.519
Asymp. Sig. (2-tailed)	.079	.153	.176	.078	.331	.521

a. Median

Lampiran 5 Pengujian Hipotesis

Rumusan Hipotesis I

Model I

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	KA[b]	.	Enter

a. Dependent Variable: DACC

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.404[a]	.163	.157	1.73044

a. Predictors: (Constant), KA

b. Dependent Variable: DACC

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	79.443	1	79.443	26.530	.000[b]
	Residual	407.242	136	2.994		
	Total	486.685	137			

a. Dependent Variable: DACC

b. Predictors: (Constant), KA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.469	.192		127.263	.000
	KA	-1.541	.299	-.404	-5.151	.000

a. Dependent Variable: DACC

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	24.4691	26.0100	25.1056	.76149	138
Residual	-3.91448	3.80338	.00000	1.72411	138
Std. Predicted Value	-.836	1.188	.000	1.000	138
Std. Residual	-2.262	2.198	.000	.996	138

a. Dependent Variable: DACC

Rumusan Hipotesis II

Model I

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	KA[b]	.	Enter

a. Dependent Variable: r

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.352[a]	.123	.116	1.44467

a. Predictors: (Constant), KA

b. Dependent Variable: r

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.909	1	10.909	5.227	.015[b]
	Residual	283.832	136	2.087		
	Total	294.740	137			

a. Dependent Variable: r

b. Predictors: (Constant), KA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.898	.161		-5.592	.000
	Klts_Audit	-.699	.250	-.152	-2.796	.015

a. Dependent Variable: r

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.8977	-.4490	-.7123	.22172	138
Residual	-.58390	15.61236	.00000	1.43939	138
Std. Predicted Value	-.836	1.188	.000	1.000	138
Std. Residual	-.404	10.807	.000	.996	138

a. Dependent Variable: r

Rumusan Hipotesis III

Model II

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	*FEE*, KA[b]	.	Enter

a. Dependent Variable: DACC

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.687[a]	.472	.464	1.37936

a. Predictors: (Constant), *FEE*, KA

b. Dependent Variable: DACC

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	229.828	2	114.914	60.397	.000[b]
	Residual	256.857	135	1.903		
	Total	486.685	137			

a. Dependent Variable: DACC

b. Predictors: (Constant), *FEE*, KA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.740	1.776		4.922	.000
	KA	-.060	.299	-.016	-.201	.841
	FEE	.753	.085	.697	8.890	.000

a. Dependent Variable: DACC

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	22.3635	28.2359	25.1056	1.29521	138
Residual	-3.94064	3.11205	.00000	1.36926	138
Std. Predicted Value	-2.117	2.417	.000	1.000	138
Std. Residual	-2.857	2.256	.000	.993	138

a. Dependent Variable: DACC

Model III

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	KA**FEE*, *FEE*, KA[b]	.	Enter

a. Dependent Variable: DACC

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.690[a]	.476	.464	1.37947

a. Predictors: (Constant), KA*_FEE_, _FEE_, _KA_

b. Dependent Variable: DACC

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	231.692	3	77.231	40.585	.000[b]
	Residual	254.993	134	1.903		
	Total	486.685	137			

a. Dependent Variable: DACC

b. Predictors: (Constant), KA*_FEE_, _FEE_, _KA_

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.488	2.505		4.187	.000
	KA	-3.740	3.731	-.981	-1.002	.318
	FEE	.168	.169	1.015	.990	.324
	KA*_FEE_	.669	.120	.619	5.592	.000

a. Dependent Variable: DACC

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	22.5975	28.4841	25.1056	1.30045	138
Residual	-3.93773	3.15990	.00000	1.36428	138
Std. Predicted Value	-1.929	2.598	.000	1.000	138
Std. Residual	-2.855	2.291	.000	.989	138

a. Dependent Variable: DACC

Rumusan Masalah IV

Model II

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	*FEE*, KA[b]	.	Enter

a. Dependent Variable: r

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.194[a]	.038	.023	1.43919

a. Predictors: (Constant), *FEE*, KA

b. Dependent Variable: r

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.956	2	5.478	2.645	.075[b]
	Residual	279.621	135	2.071		
	Total	290.577	137			

a. Dependent Variable: r

b. Predictors: (Constant), *FEE*, KA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.533	1.853		-1.907	.059
	KA	.180	.312	.061	.579	.564
	FEE	.126	.088	.151	1.428	.156

a. Dependent Variable: r

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1.2504	-.0761	-.7123	.28279	138
Residual	-.89760	15.34496	.00000	1.42865	138
Std. Predicted Value	-1.903	2.250	.000	1.000	138
Std. Residual	-.624	10.662	.000	.993	138

a. Dependent Variable: r

Model III

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	KA* *FEE*, *FEE*, KA[b]	.	Enter

a. Dependent Variable: r

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.239[a]	.057	.036	1.42978

a. Predictors: (Constant), KA* *FEE*, *FEE*, KA

b. Dependent Variable: r

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.647	3	5.549	2.714	.047[b]
	Residual	273.931	134	2.044		
	Total	290.577	137			

a. Dependent Variable: r

b. Predictors: (Constant), KA* *FEE*, *FEE*, KA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.478	2.596		-.184	.854
	KA	-6.251	3.867	-2.121	-1.616	.108
	FEE	-.020	.124	-.024	-.162	.872
	KA***FEE*	.346	.176	2.296	1.968	.098

a. Dependent Variable: r

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1.1122	.3576	-.7123	.34858	138
Residual	-1.33127	15.03400	.00000	1.41403	138
Std. Predicted Value	-1.147	3.069	.000	1.000	138
Std. Residual	-.931	10.515	.000	.989	138

a. Dependent Variable: r