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# **LAMPIRAN**

**Lampiran 1**

**Daftar perusahaan yang menjadi sampel**

|  |  |  |
| --- | --- | --- |
| NO | KODE  | NAMA PERUSAHAAN |
| 1 | AMIN | Atelier Mecanique d indonesia Tbk |
| 2 | APII | Arita Prima Indonesia Tbk |
| 3 | ARKA | Arkha Jayanti Persada Tbk |
| 4 | ARNA | Arwana CitraMulia Tbk |
| 5 | ASII | Astra Internasional Tbk |
| 6 | BHIT | MNC Asia Holding Tbk |
| 7 | BLUE | Berkah Prima Perkasa Tbk |
| 8 | CAKK | Cahayaputra Asa Keramik Tbk |
| 9 | CCSI | Communication Cable Systems Indonesia Tbk |
| 10 | DYAN | Dyandra Media International Tbk |
| 11 | IBFN | Intan Baru Prana Tbk |
| 12 | ICON | Island Concepts Indonesia Tbk |
| 13 | IMPC | Impack Pratama Industri Tbk |
| 14 | INTA | Intraco Penta Tbk |
| 15 | JECC | Jembo Cable Company Tbk |
| 16 | JTPE | Jasuindo Tiga Perkasa Tbk |
| 17 | KBLI | KMI Wire Cable Tbk |
| 18 | KOBX | Kobexindo Tractors Tbk |
| 19 | LION | Lion Mrtal Work Tbk |
| 20 | MARK | Mark Dynamics Indonesia Tbk |
| 21 | MMI | Multifilling Mitra Indonesia Tbk |
| 22 | MLIA | Mulia Industrindo Tbk |
| 23 | SPTO | Surya Pertiwi Tbk |
| 24 | TIRA | Tira Austenite Tbk |
| 25 | TOTO | Surya Toto Indonesia Tbk |
| 26 | VOKS | Voksel Electric Tbk |

**Lampiran 2**

**Data Tabulasi**

| No | KODE | TAHUN | ARL | AS | DD | PP | OGC |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | AMIN | 2019 | 178 | 0 | 0 | 0,074954 | 1 |
| 2020 | 176 | 0 | 0 | -0,22499 | 0 |
| 2021 | 143 | 0 | 0 | -0,36908 | 0 |
| 2022 | 166 | 0 | 0 | 0,406689 | 0 |
| 2023 | 120 | 1 | 0 | 0,195691 | 0 |
| 2 | APII | 2019 | 71 | 0 | 0 | 0,012125 | 0 |
| 2020 | 88 | 1 | 0 | 0,025413 | 0 |
| 2021 | 89 | 1 | 0 | 0,014132 | 0 |
| 2022 | 87 | 0 | 0 | 0,016864 | 0 |
| 2023 | 86 | 1 | 0 | 0,013858 | 0 |
| 3 | ARKA | 2019 | 87 | 0 | 0 | 0,015431 | 0 |
| 2020 | 144 | 1 | 0 | -0,21704 | 0 |
| 2021 | 115 | 0 | 0 | -0,13726 | 0 |
| 2022 | 88 | 1 | 0 | 1,942043 | 0 |
| 2023 | 88 | 0 | 0 | -0,14076 | 0 |
| 4 | ARNA | 2019 | 34 | 0 | 0 | 0,091466 | 0 |
| 2020 | 35 | 0 | 0 | 0,027857 | 0 |
| 2021 | 33 | 0 | 0 | 0,155143 | 0 |
| 2022 | 41 | 0 | 0 | 0,012441 | 0 |
| 2023 | 38 | 0 | 0 | -0,05382 | 0 |
| 5 | ASII | 2019 | 58 | 0 | 0 | -0,00852 | 0 |
| 2020 | 56 | 0 | 0 | -0,26193 | 0 |
| 2021 | 56 | 0 | 0 | 0,333849 | 0 |
| 2022 | 58 | 0 | 0 | 0,333849 | 0 |
| 2023 | 58 | 0 | 0 | 0,050388 | 0 |
| 6 | BHIT | 2019 | 91 | 0 | 0 | 0,130006 | 0 |
| 2020 | 151 | 0 | 0 | -0,01237 | 0 |
| 2021 | 101 | 0 | 0 | 0,148875 | 0 |
| 2022 | 90 | 0 | 0 | -0,12024 | 0 |
| 2023 | 88 | 0 | 1 | -0,16464 | 0 |
| 7 | BLUE | 2019 | 118 | 1 | 0 | -0,0494 | 0 |
| 2020 | 110 | 0 | 0 | -0,25889 | 0 |
| 2021 | 97 | 0 | 0 | 0,469645 | 0 |
| 2022 | 86 | 0 | 0 | 0,204575 | 0 |
| 2023 | 35 | 0 | 0 | 0,085728 | 0 |
| 8 | CAKK | 2019 | 69 | 0 | 0 | 0,054309 | 0 |
| 2020 | 60 | 0 | 0 | -0,25008 | 0 |
| 2021 | 61 | 1 | 0 | 0,246188 | 0 |
| 2022 | 87 | 1 | 0 | -0,0744 | 0 |
| 2023 | 85 | 0 | 1 | -0,16653 | 0 |
| 9 | CCSI | 2019 | 80 | 0 | 0 | -0,14252 | 0 |
| 2020 | 90 | 0 | 0 | -0,26092 | 0 |
| 2021 | 74 | 0 | 0 | 0,499514 | 0 |
| 2022 | 60 | 0 | 0 | 0,45509 | 0 |
| 2023 | 59 | 0 | 0 | -0,43201 | 0 |
| 10 | DYAN | 2019 | 107 | 0 | 0 | -0,05346 | 0 |
| 2020 | 110 | 0 | 0 | -0,71006 | 0 |
| 2021 | 89 | 0 | 0 | 0,984081 | 0 |
| 2022 | 76 | 0 | 0 | 1,146855 | 0 |
| 2023 | 86 | 1 | 0 | 0,098011 | 0 |
| 11 | IBFN | 2019 | 121 | 0 | 1 | 1,971416 | 1 |
| 2020 | 147 | 0 | 1 | -0,80859 | 0 |
| 2021 | 133 | 0 | 1 | -0,39972 | 0 |
| 2022 | 65 | 0 | 1 | 0,432573 | 1 |
| 2023 | 87 | 0 | 1 | -0,87117 | 0 |
| 12 | ICON | 2019 | 87 | 0 | 0 | 0,024619 | 1 |
| 2020 | 151 | 0 | 0 | -0,29301 | 1 |
| 2021 | 117 | 0 | 0 | -0,02113 | 0 |
| 2022 | 160 | 0 | 0 | 0,222371 | 0 |
| 2023 | 96 | 1 | 0 | 0,614597 | 0 |
| 13 | IMPC | 2019 | 90 | 0 | 0 | 0,035768 | 0 |
| 2020 | 97 | 1 | 0 | 0,20174 | 0 |
| 2021 | 88 | 0 | 0 | 0,239137 | 0 |
| 2022 | 88 | 0 | 0 | 0,260995 | 0 |
| 2023 | 88 | 0 | 0 | 0,018403 | 0 |
| 14 | INTA | 2019 | 141 | 0 | 1 | -0,29391 | 1 |
| 2020 | 148 | 0 | 1 | -0,65302 | 0 |
| 2021 | 147 | 0 | 0 | -0,10237 | 0 |
| 2022 | 89 | 0 | 0 | 0,081671 | 1 |
| 2023 | 91 | 0 | 0 | 0,635834 | 1 |
| 15 | JECC | 2019 | 108 | 1 | 0 | -0,08775 | 0 |
| 2020 | 88 | 0 | 0 | -0,46174 | 0 |
| 2021 | 155 | 1 | 0 | 0,09295 | 0 |
| 2022 | 86 | 1 | 0 | 0,636152 | 0 |
| 2023 | 87 | 0 | 0 | 0,096258 | 0 |
| 16 | JTPE | 2019 | 87 | 0 | 0 | 0,132643 | 0 |
| 2020 | 81 | 0 | 0 | -0,31954 | 0 |
| 2021 | 81 | 0 | 0 | 0,099449 | 0 |
| 2022 | 88 | 0 | 0 | 0,322686 | 0 |
| 2023 | 88 | 0 | 0 | 0,613522 | 0 |
| 17 | KBLI | 2019 | 97 | 1 | 0 | 0,061467 | 0 |
| 2020 | 95 | 1 | 0 | -0,56253 | 0 |
| 2021 | 113 | 1 | 0 | -0,1052 | 0 |
| 2022 | 89 | 0 | 0 | 0,260737 | 0 |
| 2023 | 88 | 0 | 0 | 0,244529 | 0 |
| 18 | KOBX | 2019 | 141 | 0 | 0 | -0,29589 | 0 |
| 2020 | 118 | 0 | 0 | -0,28681 | 0 |
| 2021 | 88 | 0 | 0 | 1,341086 | 0 |
| 2022 | 89 | 0 | 0 | 0,400144 | 0 |
| 2023 | 88 | 1 | 0 | -0,21697 | 0 |
| 19 | LION | 2019 | 76 | 0 | 0 | -0,12175 | 0 |
| 2020 | 119 | 0 | 0 | -0,19849 | 0 |
| 2021 | 115 | 0 | 0 | 0,005786 | 0 |
| 2022 | 87 | 0 | 0 | 0,361433 | 0 |
| 2023 | 87 | 1 | 0 | 0,105973 | 0 |
| 20 | MARK | 2019 | 121 | 1 | 0 | 0,110831 | 0 |
| 2020 | 89 | 1 | 0 | 0,563954 | 0 |
| 2021 | 82 | 0 | 0 | 1,110759 | 0 |
| 2022 | 88 | 0 | 0 | -0,30989 | 0 |
| 2023 | 60 | 1 | 0 | -0,32075 | 0 |
| 21 | MMI | 2019 | 70 | 0 | 0 | 0,150655 | 0 |
| 2020 | 53 | 0 | 0 | 0,012199 | 0 |
| 2021 | 115 | 0 | 0 | 0,018928 | 0 |
| 2022 | 86 | 0 | 0 | 0,09085 | 0 |
| 2023 | 82 | 0 | 0 | 0,080335 | 0 |
| 22 | MLIA | 2019 | 79 | 1 | 0 | -0,30301 | 0 |
| 2020 | 84 | 0 | 0 | -0,03884 | 0 |
| 2021 | 81 | 0 | 0 | 0,19111 | 0 |
| 2022 | 83 | 0 | 0 | 0,140152 | 0 |
| 2023 | 85 | 0 | 0 | -0,0527 | 0 |
| 23 | SPTO | 2019 | 93 | 0 | 0 | -0,00081 | 0 |
| 2020 | 110 | 0 | 0 | -0,15676 | 0 |
| 2021 | 89 | 0 | 0 | 0,171401 | 0 |
| 2022 | 89 | 0 | 0 | 0,119323 | 0 |
| 2023 | 87 | 1 | 0 | 0,039848 | 0 |
| 24 | TIRA | 2019 | 147 | 0 | 0 | 0,502407 | 1 |
| 2020 | 181 | 0 | 0 | -0,10663 | 1 |
| 2021 | 151 | 0 | 0 | -0,04647 | 0 |
| 2022 | 149 | 0 | 0 | 0,190803 | 0 |
| 2023 | 87 | 0 | 0 | -0,08868 | 0 |
| 25 | TOTO | 2019 | 92 | 0 | 0 | -0,07726 | 0 |
| 2020 | 117 | 0 | 0 | -0,21097 | 0 |
| 2021 | 90 | 0 | 0 | 0,129221 | 0 |
| 2022 | 88 | 0 | 0 | 0,138705 | 0 |
| 2023 | 86 | 0 | 0 | 0,018928 | 0 |
| 26 | VOKS | 2019 | 100 | 0 | 0 | -0,00549 | 0 |
| 2020 | 90 | 0 | 0 | -0,31297 | 0 |
| 2021 | 111 | 0 | 0 | -0,06764 | 0 |
| 2022 | 88 | 0 | 0 | 0,537083 | 0 |
| 2023 | 87 | 0 | 0 | 0,162404 | 0 |

**Lampiran 3**

**Perhitungan variabel *Audit Report Lag***

*Audit Report Lag* Menggunakan Perhitungan Pengurangan

Tanggal Laporan – Tanggal di Tanda Tanganya Audit

| No | KODE | TAHUN | TANGGAL LAPORAN  | TANGGAL AUDIT  | AUDIT REPORT LAG |
| --- | --- | --- | --- | --- | --- |
| 1 | AMIN | 2019 | 31-Dec-19 | 26-Jun-20 | 178 |
| 2020 | 31-Dec-20 | 25-Jun-21 | 176 |
| 2021 | 31-Dec-21 | 23-May-22 | 143 |
| 2022 | 31-Dec-22 | 26-Apr-23 | 116 |
| 2023 | 31-Dec-23 | 29-Apr-24 | 120 |
| 2 | APII | 2019 | 31-Dec-19 | 11-Mar-20 | 71 |
| 2020 | 31-Dec-20 | 29-Mar-21 | 88 |
| 2021 | 31-Dec-21 | 30-Mar-22 | 89 |
| 2022 | 31-Dec-22 | 28-Mar-23 | 87 |
| 2023 | 31-Dec-23 | 26-Mar-24 | 86 |
| 3 | ARKA | 2019 | 31-Dec-19 | 27-Mar-20 | 87 |
| 2020 | 31-Dec-20 | 24-May-21 | 144 |
| 2021 | 31-Dec-21 | 25-Apr-22 | 115 |
| 2022 | 31-Dec-22 | 29-Mar-23 | 88 |
| 2023 | 31-Dec-23 | 28-Mar-24 | 88 |
| 4 | ARNA | 2019 | 31-Dec-19 | 03-Feb-20 | 34 |
| 2020 | 31-Dec-20 | 04-Feb-21 | 35 |
| 2021 | 31-Dec-21 | 02-Feb | 33 |
| 2022 | 31-Dec-22 | 10-Feb-23 | 41 |
| 2023 | 31-Dec-23 | 07-Feb-24 | 38 |
| 5 | ASII | 2019 | 31-Dec-19 | 27-Feb-20 | 58 |
| 2020 | 31-Dec-20 | 25-Feb-21 | 56 |
| 2021 | 31-Dec-21 | 25-Feb-22 | 56 |
| 2022 | 31-Dec-22 | 27-Feb-23 | 58 |
| 2023 | 31-Dec-23 | 27-Feb-24 | 58 |
| 6 | BHIT | 2019 | 31-Dec-19 | 31-Mar-20 | 91 |
| 2020 | 31-Dec-20 | 31-May-21 | 151 |
| 2021 | 31-Dec-21 | 11-Apr-22 | 101 |
| 2022 | 31-Dec-22 | 31-Mar-23 | 90 |
| 2023 | 31-Dec-23 | 28-Mar-24 | 88 |
| 7 | BLUE | 2019 | 31-Dec-19 | 27-Apr-20 | 118 |
| 2020 | 31-Dec-20 | 20-Apr-21 | 110 |
| 2021 | 31-Dec-21 | 07-Apr-22 | 97 |
| 2022 | 31-Dec-22 | 27-Mar-23 | 86 |
| 2023 | 31-Dec-23 | 25-Mar-24 | 85 |
| 8 | CAKK | 2019 | 31-Dec-19 | 09-Mar-20 | 69 |
| 2020 | 31-Dec-20 | 01-Mar-21 | 60 |
| 2021 | 31-Dec-21 | 02-Mar-22 | 61 |
| 2022 | 31-Dec-22 | 28-Mar-23 | 87 |
| 2023 | 31-Dec-23 | 25-Mar-24 | 85 |
| 9 | CCSI | 2019 | 31-Dec-19 | 20-Mar-20 | 80 |
| 2020 | 31-Dec-20 | 31-Mar-21 | 90 |
| 2021 | 31-Dec-21 | 15-Mar-22 | 74 |
| 2022 | 31-Dec-22 | 01-Mar-23 | 60 |
| 2023 | 31-Dec-23 | 28-Feb-24 | 59 |
| 10 | DYAN | 2019 | 31-Dec-19 | 16-Apr-20 | 107 |
| 2020 | 31-Dec-20 | 20-Apr-21 | 110 |
| 2021 | 31-Dec-21 | 30-Mar-22 | 89 |
| 2022 | 31-Dec-22 | 17-Mar-23 | 76 |
| 2023 | 31-Dec-23 | 26-Mar-24 | 86 |
| 11 | IBFN | 2019 | 31-Dec-19 | 30-Apr-20 | 121 |
| 2020 | 31-Dec-20 | 27-May-21 | 147 |
| 2021 | 31-Dec-21 | 13-May-22 | 133 |
| 2022 | 31-Dec-22 | 06-Mar-23 | 65 |
| 2023 | 31-Dec-23 | 27-Mar-24 | 87 |
| 12 | ICON | 2019 | 31-Dec-19 | 27-Mar-20 | 87 |
| 2020 | 31-Dec-20 | 31-May-21 | 151 |
| 2021 | 31-Dec-21 | 27-Apr-22 | 117 |
| 2022 | 31-Dec-22 | 09-Jun-23 | 160 |
| 2023 | 31-Dec-23 | 05-Apr-24 | 96 |
| 13 | IMPC | 2019 | 31-Dec-19 | 30-Mar-20 | 90 |
| 2020 | 31-Dec-20 | 07-Apr-21 | 97 |
| 2021 | 31-Dec-21 | 29-Mar-22 | 88 |
| 2022 | 31-Dec-22 | 29-Mar-23 | 88 |
| 2023 | 31-Dec-23 | 28-Mar-24 | 88 |
| 14 | INTA | 2019 | 31-Dec-19 | 20-May-20 | 141 |
| 2020 | 31-Dec-20 | 28-May-21 | 148 |
| 2021 | 31-Dec-21 | 27-May-22 | 147 |
| 2022 | 31-Dec-22 | 30-Mar-23 | 89 |
| 2023 | 31-Dec-23 | 31-Mar-24 | 91 |
| 15 | JECC | 2019 | 31-Dec-19 | 17-Apr-20 | 108 |
| 2020 | 31-Dec-20 | 29-Mar-21 | 88 |
| 2021 | 31-Dec-21 | 25-Apr-22 | 115 |
| 2022 | 31-Dec-22 | 27-Mar-23 | 86 |
| 2023 | 31-Dec-23 | 27-Mar-24 | 87 |
| 16 | JTPE | 2019 | 31-Dec-19 | 27-Mar-20 | 87 |
| 2020 | 31-Dec-20 | 22-Mar-21 | 81 |
| 2021 | 31-Dec-21 | 22-Mar-22 | 81 |
| 2022 | 31-Dec-22 | 29-Mar-23 | 88 |
| 2023 | 31-Dec-23 | 28-Mar-24 | 88 |
| 17 | KBLI | 2019 | 31-Dec-19 | 06-Apr-20 | 97 |
| 2020 | 31-Dec-20 | 05-Apr-21 | 95 |
| 2021 | 31-Dec-21 | 23-Apr-22 | 113 |
| 2022 | 31-Dec-22 | 30-Mar-23 | 89 |
| 2023 | 31-Dec-23 | 28-Mar-24 | 88 |
| 18 | KOBX | 2019 | 31-Dec-19 | 20-May-20 | 141 |
| 2020 | 31-Dec-20 | 28-Apr-21 | 118 |
| 2021 | 31-Dec-21 | 29-Mar-22 | 88 |
| 2022 | 31-Dec-22 | 30-Mar-23 | 89 |
| 2023 | 31-Dec-23 | 28-Mar-24 | 88 |
| 19 | LION | 2019 | 31-Dec-19 | 16-Mar-20 | 76 |
| 2020 | 31-Dec-20 | 29-Apr-21 | 119 |
| 2021 | 31-Dec-21 | 25-Apr-22 | 115 |
| 2022 | 31-Dec-22 | 28-Mar-23 | 87 |
| 2023 | 31-Dec-23 | 27-Mar-24 | 87 |
| 20 | MARK | 2019 | 31-Dec-19 | 30-Apr-20 | 121 |
| 2020 | 31-Dec-20 | 30-Mar-21 | 89 |
| 2021 | 31-Dec-21 | 23-Mar-22 | 82 |
| 2022 | 31-Dec-22 | 29-Mar-23 | 88 |
| 2023 | 31-Dec-23 | 29-Feb-24 | 60 |
| 21 | MMI | 2019 | 31-Dec-19 | 10-Mar-20 | 70 |
| 2020 | 31-Dec-20 | 22-Feb-21 | 53 |
| 2021 | 31-Dec-21 | 25-Apr-22 | 115 |
| 2022 | 31-Dec-22 | 27-Mar-23 | 86 |
| 2023 | 31-Dec-23 | 22-Mar-24 | 82 |
| 22 | MLIA | 2019 | 31-Dec-19 | 19-Mar-20 | 79 |
| 2020 | 31-Dec-20 | 25-Mar-21 | 84 |
| 2021 | 31-Dec-21 | 22-Mar-22 | 81 |
| 2022 | 31-Dec-22 | 24-Mar-23 | 83 |
| 2023 | 31-Dec-23 | 25-Mar-24 | 85 |
| 23 | SPTO | 2019 | 31-Dec-19 | 02-Apr-20 | 93 |
| 2020 | 31-Dec-20 | 20-Apr-21 | 110 |
| 2021 | 31-Dec-21 | 30-Mar-22 | 89 |
| 2022 | 31-Dec-22 | 30-Mar-23 | 89 |
| 2023 | 31-Dec-23 | 27-Mar-24 | 87 |
| 24 | TIRA | 2019 | 31-Dec-19 | 26-May-20 | 147 |
| 2020 | 31-Dec-20 | 30-Jun-21 | 181 |
| 2021 | 31-Dec-21 | 31-May-22 | 151 |
| 2022 | 31-Dec-22 | 29-May-23 | 149 |
| 2023 | 31-Dec-23 | 27-Mar-24 | 87 |
| 25 | TOTO | 2019 | 31-Dec-19 | 01-Apr-20 | 92 |
| 2020 | 31-Dec-20 | 27-Apr-21 | 117 |
| 2021 | 31-Dec-21 | 31-Mar-22 | 90 |
| 2022 | 31-Dec-22 | 29-Mar-23 | 88 |
| 2023 | 31-Dec-23 | 26-Mar-24 | 86 |
| 26 | VOKS | 2019 | 31-Dec-19 | 09-Apr-20 | 100 |
| 2020 | 31-Dec-20 | 31-Mar-21 | 90 |
| 2021 | 31-Dec-21 | 21-Apr-22 | 111 |
| 2022 | 31-Dec-22 | 29-Mar-23 | 88 |
| 2023 | 31-Dec-23 | 27-Mar-24 | 87 |

**Lampiran 4**

**Perhitungan Variabel Pertumbuhan Perusahaan**

Pertumbuhan Perusahaan Menggunakan Rumus *Sales Growth*

PP = $\frac{Penjualan-Penjualan t-1}{Penjualan t-1}$

| KODE | TAHUN | PENJUALAN TAHUN LALU | PENJUALAN TAHUN SEKARANG | PENJUALAN  | PERTUMBUHAN PERUSAHAAN |
| --- | --- | --- | --- | --- | --- |
| AMIN | 2019 |  Rp 246.403.880.622  |  Rp 264.872.722.193  |  Rp 18.468.841.571  | 0,074953534 |
| 2020 |  Rp 264.872.722.193  |  Rp 205.277.939.854  | -Rp 59.594.782.339  | -0,224994034 |
| 2021 |  Rp 205.277.939.854  |  Rp 129.512.982.726  | -Rp 75.764.957.128  | -0,36908475 |
| 2022 |  Rp 129.512.982.726  |  Rp 182.184.441.799  |  Rp 52.671.459.073  | 0,406688642 |
| 2023 |  Rp 182.184.441.799  |  Rp 217.836.301.363  |  Rp 35.651.859.564  | 0,195691022 |
| APII | 2019 |  Rp 216.508.943.536  |  Rp 242.761.693.999  |  Rp 26.252.750.463  | 0,121254808 |
| 2020 |  Rp 242.761.693.999  |  Rp 248.930.980.599  |  Rp 6.169.286.600  | 0,025412933 |
| 2021 |  Rp 248.930.980.599  |  Rp 252.448.924.906  |  Rp 3.517.944.307  | 0,014132208 |
| 2022 |  Rp 252.448.924.906  |  Rp 295.022.431.265  |  Rp 42.573.506.359  | 0,168642058 |
| 2023 |  Rp 295.022.431.265  |  Rp 299.110.900.336  |  Rp 4.088.469.071  | 0,013858163 |
| ARKA | 2019 |  Rp 104.333.358.722  |  Rp 105.943.362.738  |  Rp 1.610.004.016  | 0,015431345 |
| 2020 |  Rp 105.943.362.738  |  Rp 82.949.660.203  | -Rp 22.993.702.535  | -0,217037688 |
| 2021 |  Rp 83.949.660.203  |  Rp 72.426.729.694  | -Rp 11.522.930.509  | -0,137260002 |
| 2022 |  Rp 72.426.729.694  |  Rp 213.082.547.296  |  Rp 140.655.817.602  | 1,94204292 |
| 2023 |  Rp 213.082.547.296  |  Rp 183.089.195.342  | -Rp 29.993.351.954  | -0,140759308 |
| ARNA | 2019 |  Rp 1.971.478.070.171  |  Rp 2.151.801.131.686  |  Rp 180.323.061.515  | 0,091465923 |
| 2020 |  Rp 2.151.801.131.686  |  Rp 2.211.743.593.136  |  Rp 59.942.461.450  | 0,027856878 |
| 2021 |  Rp 2.211.743.593.136  |  Rp 2.554.880.982.584  |  Rp 343.137.389.448  | 0,155143386 |
| 2022 |  Rp 2.554.880.982.584  |  Rp 2.586.665.297.217  |  Rp 31.784.314.633  | 0,012440624 |
| 2023 |  Rp 2.586.665.297.217  |  Rp 2.447.442.037.597  | -Rp 139.223.259.620  | -0,053823454 |
| ASII | 2019 |  Rp 239.205.000.000  |  Rp 237.166.000.000  | -Rp 2.039.000.000  | -0,008524069 |
| 2020 |  Rp 237.166.000.000  |  Rp 175.046.000.000  | -Rp 62.120.000.000  | -0,261926246 |
| 2021 |  Rp 175.046.000.000  |  Rp 233.485.000.000  |  Rp 58.439.000.000  | 0,333849388 |
| 2022 |  Rp 233.485.000.000  |  Rp 301.379.000.000  |  Rp 67.894.000.000  | 0,290785275 |
| 2023 |  Rp 301.379.000.000  |  Rp 316.565.000.000  |  Rp 15.186.000.000  | 0,050388381 |
| BHIT | 2019 |  Rp 10.321.252.000.000  |  Rp 11.663.073.000.000  |  Rp 1.341.821.000.000  | 0,130005643 |
| 2020 |  Rp 11.663.073.000.000  |  Rp 11.518.797.000.000  | -Rp 144.276.000.000  | -0,012370325 |
| 2021 |  Rp 11.518.797.000.000  |  Rp 13.233.657.000.000  |  Rp 1.714.860.000.000  | 0,148874922 |
| 2022 |  Rp 13.233.657.000.000  |  Rp 11.642.428.000.000  | -Rp 1.591.229.000.000  | -0,120241064 |
| 2023 |  Rp 11.642.428.000.000  |  Rp 9.725.621.000.000  | -Rp 1.916.807.000.000  | -0,164639799 |
| BLUE | 2019 |  Rp 105.294.898.763  |  Rp 100.093.362.672  | -Rp 5.201.536.091  | -0,049399697 |
| 2020 |  Rp 100.093.362.672  |  Rp 74.179.874.751  | -Rp 25.913.487.921  | -0,25889317 |
| 2021 |  Rp 74.179.874.751  |  Rp 109.018.092.634  |  Rp 34.838.217.883  | 0,469645143 |
| 2022 |  Rp 109.018.092.634  |  Rp 131.320.519.406  |  Rp 22.302.426.772  | 0,204575463 |
| 2023 |  Rp 131.320.519.406  |  Rp 143.083.261.635  |  Rp 11.762.742.229  | 0,089572767 |
| CAKK | 2019 |  Rp 274.477.488.108  |  Rp 289.383.952.242  |  Rp 14.906.464.134  | 0,054308513 |
| 2020 |  Rp 289.383.952.242  |  Rp 217.013.915.602  | -Rp 72.370.036.640  | -0,250083103 |
| 2021 |  Rp 217.013.915.602  |  Rp 270.440.097.202  |  Rp 53.426.181.600  | 0,246187815 |
| 2022 |  Rp 270.440.097.202  |  Rp 250.320.655.340  | -Rp 20.119.441.862  | -0,074395188 |
| 2023 |  Rp 250.320.655.340  |  Rp 208.635.900.710  | -Rp 41.684.754.630  | -0,166525429 |
| CCSI | 2019 |  Rp 444.993.904.000  |  Rp 381.575.196.000  | -Rp 63.418.708.000  | -0,142515903 |
| 2020 |  Rp 381.575.196.000  |  Rp 282.013.025.000  | -Rp 99.562.171.000  | -0,260924117 |
| 2021 |  Rp 282.013.025.000  |  Rp 422.882.541.000  |  Rp 140.869.516.000  | 0,499514219 |
| 2022 |  Rp 422.882.541.000  |  Rp 615.332.096.000  |  Rp 192.449.555.000  | 0,455089857 |
| 2023 |  Rp 615.332.096.000  |  Rp 349.501.044.000  | -Rp 265.831.052.000  | -0,432012329 |
| DYAN | 2019 |  Rp 1.035.508.850.963  |  Rp 980.145.831.991  | -Rp 55.363.018.972  | -0,053464554 |
| 2020 |  Rp 980.145.831.991  |  Rp 284.181.538.459  | -Rp 695.964.293.532  | -0,710061983 |
| 2021 |  Rp 284.181.538.459  |  Rp 563.839.174.231  |  Rp 279.657.635.772  | 0,984080941 |
| 2022 |  Rp 563.839.174.231  |  Rp 1.210.481.160.296  |  Rp 646.641.986.065  | 1,146855372 |
| 2023 |  Rp 1.210.481.160.296  |  Rp 1.329.121.702.300  |  Rp 118.640.542.004  | 0,09801106 |
| IBFN | 2019 |  Rp 62.788.172.812  |  Rp 186.569.756.294  |  Rp 123.781.583.482  | 1,971415602 |
| 2020 |  Rp 186.569.756.294  |  Rp 35.711.994.613  | -Rp 150.857.761.681  | -0,808586368 |
| 2021 |  Rp 35.711.994.613  |  Rp 21.437.146.701  | -Rp 14.274.847.912  | -0,399721384 |
| 2022 |  Rp 22.631.271.492  |  Rp 32.420.957.432  |  Rp 9.789.685.940  | 0,432573395 |
| 2023 |  Rp 32.420.957.432  |  Rp 4.176.800.357  | -Rp 28.244.157.075  | -0,871169741 |
| ICON | 2019 |  Rp 198.362.254.905  |  Rp 203.245.833.500  |  Rp 4.883.578.595  | 0,024619495 |
| 2020 |  Rp 203.245.833.500  |  Rp 143.693.572.364  | -Rp 59.552.261.136  | -0,293006061 |
| 2021 |  Rp 143.693.572.364  |  Rp 140.656.758.698  | -Rp 3.036.813.666  | -0,021133956 |
| 2022 |  Rp 140.656.758.698  |  Rp 171.934.673.596  |  Rp 31.277.914.898  | 0,222370508 |
| 2023 |  Rp 171.934.673.596  |  Rp 181.373.119.160  |  Rp 9.438.445.564  | 0,054895533 |
| IMPC | 2019 |  Rp 1.395.298.815.177  |  Rp 1.495.759.701.262  |  Rp 100.460.886.085  | 0,035767769 |
| 2020 |  Rp 1.495.759.701.262  |  Rp 1.797.514.877.242  |  Rp 301.755.175.980  | 0,20174041 |
| 2021 |  Rp 1.797.514.877.242  |  Rp 2.227.367.211.794  |  Rp 429.852.334.552  | 0,239137011 |
| 2022 |  Rp 2.227.367.211.794  |  Rp 2.808.698.656.787  |  Rp 581.331.444.993  | 0,260994883 |
| 2023 |  Rp 2.808.698.656.787  |  Rp 2.860.388.195.952  |  Rp 51.689.539.165  | 0,018403377 |
| INTA | 2019 |  Rp 2.780.040.000.000  |  Rp 1.962.957.000.000  | -Rp 817.083.000.000  | -0,293910519 |
| 2020 |  Rp 1.962.957.000.000  |  Rp 681.103.000.000  | -Rp 1.281.854.000.000  | -0,653021946 |
| 2021 |  Rp 681.103.000.000  |  Rp 611.377.000.000  | -Rp 69.726.000.000  | -0,102372182 |
| 2022 |  Rp 611.377.000.000  |  Rp 661.309.000.000  |  Rp 49.932.000.000  | 0,081671375 |
| 2023 |  Rp 661.309.000.000  |  Rp 1.081.792.000.000  |  Rp 420.483.000.000  | 0,635834383 |
| JECC | 2019 |  Rp 3.207.579.964.000  |  Rp 2.926.098.892.000  | -Rp 281.481.072.000  | -0,087754966 |
| 2020 |  Rp 2.926.098.892.000  |  Rp 1.575.004.597.000  | -Rp 1.351.094.295.000  | -0,461739109 |
| 2021 |  Rp 1.575.004.597.000  |  Rp 1.721.401.131.000  |  Rp 146.396.534.000  | 0,092949909 |
| 2022 |  Rp 1.721.401.131.000  |  Rp 2.816.473.345.000  |  Rp 1.095.072.214.000  | 0,636151676 |
| 2023 |  Rp 2.816.473.345.000  |  Rp 3.087.582.665.000  |  Rp 271.109.320.000  | 0,096258436 |
| JTPE | 2019 |  Rp 1.269.759.234.189  |  Rp 1.438.183.885.309  |  Rp 168.424.651.120  | 0,132642982 |
| 2020 |  Rp 1.438.183.885.309  |  Rp 978.625.887.145  | -Rp 459.557.998.164  | -0,3195405 |
| 2021 |  Rp 978.625.887.145  |  Rp 1.075.949.119.283  |  Rp 97.323.232.138  | 0,099448863 |
| 2022 |  Rp 1.075.949.119.283  |  Rp 1.423.142.732.743  |  Rp 347.193.613.460  | 0,322685903 |
| 2023 |  Rp 1.423.142.732.743  |  Rp 2.296.271.601.062  |  Rp 873.128.868.319  | 0,613521643 |
| KBLI | 2019 |  Rp 4.239.937.390.001  |  Rp 4.500.555.248.155  |  Rp 260.617.858.154  | 0,061467384 |
| 2020 |  Rp 4.500.555.248.155  |  Rp 1.968.859.464.809  | -Rp 2.531.695.783.346  | -0,562529653 |
| 2021 |  Rp 1.968.859.464.809  |  Rp 1.761.740.449.027  | -Rp 207.119.015.782  | -0,105197461 |
| 2022 |  Rp 1.761.740.449.027  |  Rp 2.221.091.331.884  |  Rp 459.350.882.857  | 0,260736979 |
| 2023 |  Rp 2.221.091.331.884  |  Rp 2.764.212.244.707  |  Rp 543.120.912.823  | 0,244528852 |
| KOBX | 2019 |  Rp 1.522.478.910.000  |  Rp 1.071.993.855.000  | -Rp 450.485.055.000  | -0,295889192 |
| 2020 |  Rp 1.071.993.855.000  |  Rp 764.530.710.000  | -Rp 307.463.145.000  | -0,286814279 |
| 2021 |  Rp 764.530.710.000  |  Rp 1.789.832.280.000  |  Rp 1.025.301.570.000  | 1,341086181 |
| 2022 |  Rp 1.789.832.280.000  |  Rp 2.506.023.138.911  |  Rp 716.190.858.911  | 0,400144118 |
| 2023 |  Rp 2.506.023.138.911  |  Rp 1.962.284.352.932  | -Rp 543.738.785.979  | -0,216972772 |
| LION | 2019 |  Rp 424.128.420.727  |  Rp 372.489.022.928  | -Rp 51.639.397.799  | -0,121754156 |
| 2020 |  Rp 372.489.022.928  |  Rp 298.552.920.579  | -Rp 73.936.102.349  | -0,19849203 |
| 2021 |  Rp 298.552.920.579  |  Rp 300.280.285.514  |  Rp 1.727.364.935  | 0,005785791 |
| 2022 |  Rp 300.280.285.514  |  Rp 408.811.497.547  |  Rp 108.531.212.033  | 0,361433025 |
| 2023 |  Rp 408.811.497.547  |  Rp 452.134.429.435  |  Rp 43.322.931.888  | 0,10597288 |
| MARK | 2019 |  Rp 325.472.602.675  |  Rp 361.544.998.431  |  Rp 36.072.395.756  | 0,110830821 |
| 2020 |  Rp 361.544.998.431  |  Rp 565.439.688.892  |  Rp 203.894.690.461  | 0,563953841 |
| 2021 |  Rp 565.439.688.892  |  Rp 1.193.506.756.539  |  Rp 628.067.067.647  | 1,110758725 |
| 2022 |  Rp 1.193.506.756.539  |  Rp 823.656.040.401  | -Rp 369.850.716.138  | -0,309885733 |
| 2023 |  Rp 823.656.040.401  |  Rp 559.468.977.416  | -Rp 264.187.062.985  | -0,320749257 |
| MMI | 2019 |  Rp 121.776.463.361  |  Rp 140.122.699.920  |  Rp 18.346.236.559  | 0,150655029 |
| 2020 |  Rp 140.122.699.920  |  Rp 141.832.107.191  |  Rp 1.709.407.271  | 0,01219936 |
| 2021 |  Rp 141.832.107.191  |  Rp 144.516.730.115  |  Rp 2.684.622.924  | 0,018928175 |
| 2022 |  Rp 144.516.730.115  |  Rp 157.646.098.806  |  Rp 13.129.368.691  | 0,090850164 |
| 2023 |  Rp 157.646.098.806  |  Rp 170.310.659.015  |  Rp 12.664.560.209  | 0,080335386 |
| MLIA | 2019 |  Rp 5.576.944.266.000  |  Rp 3.887.075.800.000  | -Rp 1.689.868.466.000  | -0,303009746 |
| 2020 |  Rp 3.887.075.800.000  |  Rp 3.736.112.780.000  | -Rp 150.963.020.000  | -0,038837169 |
| 2021 |  Rp 3.736.112.780.000  |  Rp 4.450.121.257.000  |  Rp 714.008.477.000  | 0,19110999 |
| 2022 |  Rp 4.450.121.257.000  |  Rp 5.073.812.958.000  |  Rp 623.691.701.000  | 0,140151619 |
| 2023 |  Rp 5.073.812.958.000  |  Rp 4.806.411.306.000  | -Rp 267.401.652.000  | -0,052702308 |
| SPTO | 2019 |  Rp 2.268.091.163.130  |  Rp 2.266.242.809.404  | -Rp 1.848.353.726  | -0,000814938 |
| 2020 |  Rp 2.266.242.809.404  |  Rp 1.910.989.899.637  | -Rp 355.252.909.767  | -0,156758538 |
| 2021 |  Rp 1.910.989.899.637  |  Rp 2.238.536.055.114  |  Rp 327.546.155.477  | 0,171401301 |
| 2022 |  Rp 2.238.536.055.114  |  Rp 2.505.644.878.372  |  Rp 267.108.823.258  | 0,119322994 |
| 2023 |  Rp 2.505.644.878.372  |  Rp 2.605.488.939.158  |  Rp 99.844.060.786  | 0,03984765 |
| TIRA | 2019 |  Rp 187.105.961.308  |  Rp 281.109.377.690  |  Rp 94.003.416.382  | 0,502407383 |
| 2020 |  Rp 281.109.377.690  |  Rp 251.135.073.681  | -Rp 29.974.304.009  | -0,106628616 |
| 2021 |  Rp 251.135.073.681  |  Rp 239.463.882.155  | -Rp 11.671.191.526  | -0,046473762 |
| 2022 |  Rp 239.463.882.155  |  Rp 285.154.421.885  |  Rp 45.690.539.730  | 0,19080347 |
| 2023 |  Rp 285.154.421.885  |  Rp 259.866.255.082  | -Rp 25.288.166.803  | -0,088682359 |
| TOTO | 2019 |  Rp 2.228.260.379.884  |  Rp 2.056.096.661.320  | -Rp 172.163.718.564  | -0,077263735 |
| 2020 |  Rp 2.056.096.661.320  |  Rp 1.622.319.756.389  | -Rp 433.776.904.931  | -0,210971066 |
| 2021 |  Rp 1.622.319.756.389  |  Rp 1.831.956.807.551  |  Rp 209.637.051.162  | 0,12922055 |
| 2022 |  Rp 1.831.956.807.551  |  Rp 2.086.058.728.390  |  Rp 254.101.920.839  | 0,138705192 |
| 2023 |  Rp 2.086.058.728.390  |  Rp 2.125.542.963.624  |  Rp 39.484.235.234  | 0,018927672 |
| VOKS | 2019 |  Rp 2.684.419.276.973  |  Rp 2.669.686.185.127  | -Rp 14.733.091.846  | -0,005488372 |
| 2020 |  Rp 2.669.686.185.127  |  Rp 1.834.162.436.964  | -Rp 835.523.748.163  | -0,312967027 |
| 2021 |  Rp 1.834.162.436.964  |  Rp 1.710.091.470.427  | -Rp 124.070.966.537  | -0,067644481 |
| 2022 |  Rp 1.710.091.470.427  |  Rp 2.628.553.150.836  |  Rp 918.461.680.409  | 0,537083364 |
| 2023 |  Rp 2.628.553.150.836  |  Rp 3.055.441.987.857  |  Rp 426.888.837.021  | 0,162404491 |

**Lampiran 5**

**Hasil SPSS**

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| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| ARL | 130 | 33 | 181 | 95.48 | 30.373 |
| SW | 130 | 0 | 1 | .19 | .396 |
| DD | 130 | 0 | 1 | .07 | .255 |
| PP | 130 | -871169741.00 | 1971415602.00 | 63804981.7692 | 374752220.08150 |
| OGC | 130 | 0 | 1 | .08 | .268 |
| Valid N (listwise) | 130 |  |  |  |  |

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| **Dependent Variable Encoding** |
| Original Value | Internal Value |
| Opini Non Going Concern | 0 |
| Opini Going Concern | 1 |

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| --- |
| **Iteration Historya,b,c** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 77.780 | -1.692 |
| 2 | 70.878 | -2.291 |
| 3 | 70.511 | -2.470 |
| 4 | 70.509 | -2.485 |
| 5 | 70.509 | -2.485 |
| a. Constant is included in the model. |
| b. Initial -2 Log Likelihood: 70,509 |
| c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001. |

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| **Iteration Historya,b,c,d** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant | ARL | SW | DD | PP |
| Step 1 | 1 | 67.386 | -2.698 | .010 | -.290 | .987 | .000 |
| 2 | 52.820 | -4.595 | .022 | -.758 | 1.543 | .000 |
| 3 | 49.055 | -6.024 | .031 | -1.464 | 1.980 | .000 |
| 4 | 48.245 | -6.669 | .035 | -2.358 | 2.236 | .000 |
| 5 | 48.042 | -6.785 | .036 | -3.349 | 2.285 | .000 |
| 6 | 47.971 | -6.790 | .036 | -4.354 | 2.286 | .000 |
| 7 | 47.944 | -6.790 | .036 | -5.356 | 2.286 | .000 |
| 8 | 47.935 | -6.790 | .036 | -6.356 | 2.286 | .000 |
| 9 | 47.931 | -6.790 | .036 | -7.357 | 2.286 | .000 |
| 10 | 47.930 | -6.790 | .036 | -8.357 | 2.286 | .000 |
| 11 | 47.930 | -6.790 | .036 | -9.357 | 2.286 | .000 |
| 12 | 47.929 | -6.790 | .036 | -10.357 | 2.286 | .000 |
| 13 | 47.929 | -6.790 | .036 | -11.357 | 2.286 | .000 |
| 14 | 47.929 | -6.790 | .036 | -12.357 | 2.286 | .000 |
| 15 | 47.929 | -6.790 | .036 | -13.357 | 2.286 | .000 |
| 16 | 47.929 | -6.790 | .036 | -14.357 | 2.286 | .000 |
| 17 | 47.929 | -6.790 | .036 | -15.357 | 2.286 | .000 |
| 18 | 47.929 | -6.790 | .036 | -16.357 | 2.286 | .000 |
| 19 | 47.929 | -6.790 | .036 | -17.357 | 2.286 | .000 |
| 20 | 47.929 | -6.790 | .036 | -18.357 | 2.286 | .000 |
| a. Method: Enter |
| b. Constant is included in the model. |
| c. Initial -2 Log Likelihood: 70,509 |
| d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found. |

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| **Omnibus Tests of Model Coefficients** |
|  | Chi-square | df | Sig. |
| Step 1 | Step | 22.580 | 4 | .000 |
| Block | 22.580 | 4 | .000 |
| Model | 22.580 | 4 | .000 |

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| **Model Summary** |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 47.929a | .159 | .381 |
| a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found. |

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| **Hosmer and Lemeshow Test** |
| Step | Chi-square | df | Sig. |
| 1 | 4.243 | 8 | .835 |

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| **Contingency Table for Hosmer and Lemeshow Test** |
|  | OGC = Opini Non Going Concern | OGC = Opini Going Concern | Total |
| Observed | Expected | Observed | Expected |
| Step 1 | 1 | 13 | 13.000 | 0 | .000 | 13 |
| 2 | 13 | 12.996 | 0 | .004 | 13 |
| 3 | 13 | 12.915 | 0 | .085 | 13 |
| 4 | 13 | 12.784 | 0 | .216 | 13 |
| 5 | 12 | 12.682 | 1 | .318 | 13 |
| 6 | 12 | 12.575 | 1 | .425 | 13 |
| 7 | 13 | 12.435 | 0 | .565 | 13 |
| 8 | 13 | 12.132 | 0 | .868 | 13 |
| 9 | 11 | 10.901 | 2 | 2.099 | 13 |
| 10 | 7 | 7.580 | 6 | 5.420 | 13 |

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| **Classification Tablea** |
|  | Observed | Predicted |
|  | OGC | Percentage Correct |
|  | Opini Non Going Concern | Opini Going Concern |
| Step 1 | OGC | Opini Non Going Concern | 119 | 1 | 99.2 |
| Opini Going Concern | 9 | 1 | 10.0 |
| Overall Percentage |  |  | 92.3 |
| a. The cut value is ,500 |

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| **Variables in the Equation** |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | ARL | .036 | .012 | 8.972 | 1 | .003 | 1.037 |
| SW | -18.357 | 7634.965 | .000 | 1 | .998 | .000 |
| DD | 2.286 | 1.103 | 4.297 | 1 | .038 | 9.839 |
| PP | .000 | .000 | 4.881 | 1 | .027 | 1.000 |
| Constant | -6.790 | 1.627 | 17.424 | 1 | .000 | .001 |
| a. Variable(s) entered on step 1: ARL, SW, DD, PP. |

DAFTAR LAMPIRAN

[Lampiran 1 Daftar Perusahaan Yang Menjadi Sampel 83](#_Toc168861148)

[Lampiran 2 Data Tabulasi 84](#_Toc168861149)

[Lampiran 3 Perhitungan Variabel *Audit Report Lag* 88](#_Toc168861150)

[Lampiran 4 Perhitungan Variabel Pertumbuhan Perusahaan 92](#_Toc168861151)

[Lampiran 5 Hasil SPSS 99](#_Toc168861152)