

## LAMPIRAN

### Lampiran 1. Daftar Populasi Perusahaan Sektor Energi Tahun 2019-2021

| NO | Kode | Nama Perusahaan                   |
|----|------|-----------------------------------|
| 1  | ADRO | Adaro Energy Indonesia Tbk.       |
| 2  | AIMS | Akbar Indo Makmur Stimec Tbk      |
| 3  | AKRA | AKR Corporindo Tbk.               |
| 4  | APEX | Apexindo Pratama Duta Tbk.        |
| 5  | ATPK | Bara Jaya Internasional Tbk       |
| 6  | ARII | Atlas Resources Tbk.              |
| 7  | ARTI | Ratu Prabu Energi Tbk             |
| 8  | BBRM | Pelayaran Nasional Bina Buana     |
| 9  | BESS | Batulicin Nusantara Maritim Tb    |
| 10 | BORN | Borneo Lumbang Energi & Metal Tbk |
| 11 | BIPI | Astrindo Nusantara Infrastrukt    |
| 12 | BOSS | Borneo Olah Sarana Sukses Tbk.    |
| 13 | BSML | Bintang Samudera Mandiri Lines    |
| 14 | BSSR | Baramulti Suksessarana Tbk.       |
| 15 | BULL | Buana Lintas Lautan Tbk.          |
| 16 | BUMI | Bumi Resources Tbk.               |
| 17 | BYAN | Byan Resources Tbk.               |
| 18 | CANI | Capitol Nusantara Indonesia Tbk   |
| 19 | CNKO | Exploitasi Energi Indonesia Tbk   |
| 20 | DEWA | Darma Henwa Tbk                   |
| 21 | DOID | Delta Dunia Makmur Tbk.           |
| 22 | DSSA | Dian Swastatika Sentosa Tbk       |
| 23 | DWGL | Dwi Guna Laksana Tbk.             |
| 24 | ELSA | Elnusa Tbk.                       |
| 25 | ENRG | Energi Mega Persada Tbk.          |
| 26 | ETWA | Eterindo Wahanatama Tbk           |
| 27 | FIRE | Alfa Energi Investama Tbk.        |
| 28 | GEMS | Golden Energy Mines Tbk.          |
| 29 | GTBO | Garda Tujuh Buana Tbk             |
| 30 | GTSI | GTS Internasional Tbk.            |
| 31 | HITS | Humpuss Intermoda Transportasi    |
| 32 | HRUM | Harum Energy Tbk.                 |
| 33 | IATA | MNC Energy Investments Tbk.       |
| 34 | INDY | Indika Energy Tbk.                |
| 35 | INPS | Indah Prakasa Sentosa Tbk.        |
| 36 | ITMA | Sumber Energi Andalan Tbk.        |
| 37 | ITMG | Indo Tambangraya Megah Tbk.       |
| 38 | JSKY | Sky Energy Indonesia Tbk.         |

|    |      |                                |
|----|------|--------------------------------|
| 39 | KKGI | Resource Alam Indonesia Tbk.   |
| 40 | KOPI | Mitra Energi Persada Tbk.      |
| 41 | LEAD | Logindo Samudramakmur Tbk.     |
| 42 | MBAP | Mitrabara Adiperdana Tbk.      |
| 43 | MBSS | Mitrabahtera Segara Sejati Tbk |
| 44 | MCOL | Prima Andalan Mandiri Tbk.     |
| 45 | MEDC | Medco Energi Internasional Tbk |
| 46 | MITI | Mitra Investindo Tbk.          |
| 47 | MTFN | Capitalinc Investment Tbk.     |
| 48 | MYOH | Samindo Resources Tbk.         |
| 49 | PGAS | Perusahaan Gas Negara Tbk.     |
| 50 | PKPK | Perdana Karya Perkasa Tbk      |
| 51 | PSSI | Pelita Samudera Shipping Tbk.  |
| 52 | PTBA | Bukit Asam Tbk.                |
| 53 | PTIS | Indo Straits Tbk.              |
| 54 | PTRO | Petrosea Tbk.                  |
| 55 | RAJA | Rukun Raharja Tbk.             |
| 56 | RIGS | Rig Tenders Indonesia Tbk.     |
| 57 | RMKE | RMK Energy Tbk.                |
| 58 | RUIS | Radiant Utama Interinsco Tbk.  |
| 59 | SGER | Sumber Global Energy Tbk.      |
| 60 | SHIP | Sillo Maritime Perdana Tbk.    |
| 61 | SMMT | Golden Eagle Energy Tbk.       |
| 62 | SMRU | SMR Utama Tbk.                 |
| 63 | SOCI | Soechi Lines Tbk.              |
| 64 | SUGI | Sugih Energy Tbk.              |
| 65 | SURE | Super Energy Tbk.              |
| 66 | TAMU | Pelayaran Tamarin Samudra Tbk. |
| 67 | TCPI | Transcoal Pacific Tbk.         |
| 68 | TEBE | Dana Brata Luhur Tbk.          |
| 69 | TOBA | TBS Energi Utama Tbk.          |
| 70 | TPMA | Trans Power Marine Tbk.        |
| 71 | TRAM | Trada Alam Minera Tbk.         |
| 72 | UNIQ | Ulima Nitra Tbk.               |
| 73 | WINS | Wintermar Offshore Marine Tbk. |
| 74 | WOWS | Ginting Jaya Energi Tbk.       |

**Lampiran 2. Daftar Sampel Perusahaan Sektor Energi Tahun 2019-2021**

| No | Kode | Nama Perusahaan                  |
|----|------|----------------------------------|
| 1  | ADRO | Adaro Energy Indonesia Tbk.      |
| 2  | AIMS | Akbar Indo Makmur Stimec Tbk     |
| 3  | AKRA | AKR Corporindo Tbk.              |
| 4  | APEX | Apexindo Pratama Duta Tbk.       |
| 5  | ARII | Atlas Resources Tbk.             |
| 6  | BBRM | Pelayaran Nasional Bina Buana    |
| 7  | BIPI | Astrindo Nusantara Infrastruktur |
| 8  | BOSS | Borneo Olah Sarana Sukses Tbk.   |
| 9  | BSSR | Baramulti Suksessarana Tbk.      |
| 10 | BULL | Buana Lintas Lautan Tbk.         |
| 11 | BUMI | Bumi Resources Tbk.              |
| 12 | BYAN | Bayan Resources Tbk.             |
| 13 | CNKO | Exploitasi Energi Indonesia Tbk  |
| 14 | DEWA | Darma Henwa Tbk                  |
| 15 | DOID | Delta Dunia Makmur Tbk.          |
| 16 | DSSA | Dian Swastatika Sentosa Tbk      |
| 17 | DWGL | Dwi Guna Laksana Tbk.            |
| 18 | ELSA | Elnusa Tbk.                      |
| 19 | ENRG | Energi Mega Persada Tbk.         |
| 20 | ETWA | Eterindo Wahanatama Tbk          |
| 21 | FIRE | Alfa Energi Investama Tbk.       |
| 22 | GEMS | Golden Energy Mines Tbk.         |
| 23 | GTBO | Garda Tujuh Buana Tbk            |
| 24 | HITS | Humpuss Intermoda Transportasi   |
| 25 | HRUM | Harum Energy Tbk.                |
| 26 | IATA | MNC Energy Investments Tbk.      |
| 27 | INDY | Indika Energy Tbk.               |
| 28 | INPS | Indah Prakasa Sentosa Tbk.       |
| 29 | ITMG | Indo Tambangraya Megah Tbk.      |
| 30 | JSKY | Sky Energy Indonesia Tbk.        |
| 31 | KKGI | Resource Alam Indonesia Tbk.     |
| 32 | KOPI | Mitra Energi Persada Tbk.        |
| 33 | LEAD | Logindo Samudramakmur Tbk.       |
| 34 | MBAP | Mitrabara Adiperdana Tbk.        |
| 35 | MBSS | Mitrabahtera Segara Sejati Tbk   |
| 36 | MEDC | Medco Energi Internasional Tbk   |
| 37 | MITI | Mitra Investindo Tbk.            |
| 38 | MTFN | Capitalinc Investment Tbk.       |
| 39 | MYOH | Samindo Resources Tbk.           |
| 40 | PGAS | Perusahaan Gas Negara Tbk.       |

|    |      |                                |
|----|------|--------------------------------|
| 41 | PKPK | Perdana Karya Perkasa Tbk      |
| 42 | PSSI | Pelita Samudera Shipping Tbk.  |
| 43 | PTBA | Bukit Asam Tbk.                |
| 44 | PTIS | Indo Straits Tbk.              |
| 45 | PTRO | Petrosea Tbk.                  |
| 46 | RAJA | Rukun Raharja Tbk.             |
| 47 | RUIS | Radiant Utama Interinsco Tbk.  |
| 48 | SHIP | Sillo Maritime Perdana Tbk.    |
| 49 | SMMT | Golden Eagle Energy Tbk.       |
| 50 | SMRU | SMR Utama Tbk.                 |
| 51 | SOCI | Soechi Lines Tbk.              |
| 52 | SURE | Super Energy Tbk.              |
| 53 | TAMU | Pelayaran Tamarin Samudra Tbk. |
| 54 | TCPI | Transcoal Pacific Tbk.         |
| 55 | TEBE | Dana Brata Luhur Tbk.          |
| 56 | TOBA | TBS Energi Utama Tbk.          |
| 57 | TPMA | Trans Power Marine Tbk.        |
| 58 | WINS | Wintermar Offshore Marine Tbk. |
| 59 | WOWS | Ginting Jaya Energi Tbk.       |

**Lampiran 3. Hasil Akhir Perhitungan Opini Audit *Going Concern***

| No | Kode | Tahun |      |      |
|----|------|-------|------|------|
|    |      | 2019  | 2020 | 2021 |
| 1  | ADRO | 0     | 0    | 0    |
| 2  | AIMS | 0     | 0    | 0    |
| 3  | AKRA | 0     | 0    | 0    |
| 4  | APEX | 0     | 0    | 0    |
| 5  | ARII | 0     | 0    | 0    |
| 6  | BBRM | 0     | 0    | 0    |
| 7  | BIPI | 0     | 1    | 1    |
| 8  | BOSS | 0     | 0    | 0    |
| 9  | BSSR | 0     | 0    | 0    |
| 10 | BULL | 0     | 0    | 1    |
| 11 | BUMI | 1     | 1    | 1    |
| 12 | BYAN | 0     | 0    | 0    |
| 13 | CNKO | 1     | 1    | 1    |
| 14 | DEWA | 1     | 1    | 1    |
| 15 | DOID | 0     | 0    | 0    |
| 16 | DSSA | 0     | 0    | 0    |
| 17 | DWGL | 1     | 0    | 0    |
| 18 | ELSA | 0     | 0    | 0    |

|           |             |   |   |   |
|-----------|-------------|---|---|---|
| <b>19</b> | <b>ENRG</b> | 1 | 1 | 1 |
| <b>20</b> | <b>ETWA</b> | 0 | 0 | 0 |
| <b>21</b> | <b>FIRE</b> | 0 | 0 | 0 |
| <b>22</b> | <b>GEMS</b> | 0 | 0 | 0 |
| <b>23</b> | <b>GTBO</b> | 1 | 1 | 0 |
| <b>24</b> | <b>HITS</b> | 0 | 0 | 0 |
| <b>25</b> | <b>HRUM</b> | 0 | 0 | 0 |
| <b>26</b> | <b>IATA</b> | 0 | 0 | 0 |
| <b>27</b> | <b>INDY</b> | 0 | 0 | 0 |
| <b>28</b> | <b>INPS</b> | 0 | 1 | 1 |
| <b>29</b> | <b>ITMG</b> | 0 | 0 | 0 |
| <b>30</b> | <b>JSKY</b> | 0 | 0 | 0 |
| <b>31</b> | <b>KKGI</b> | 0 | 0 | 0 |
| <b>32</b> | <b>KOPI</b> | 0 | 0 | 0 |
| <b>33</b> | <b>LEAD</b> | 0 | 0 | 0 |
| <b>34</b> | <b>MBAP</b> | 0 | 0 | 0 |
| <b>35</b> | <b>MBSS</b> | 0 | 0 | 0 |
| <b>36</b> | <b>MEDC</b> | 0 | 0 | 0 |
| <b>37</b> | <b>MITI</b> | 1 | 1 | 0 |
| <b>38</b> | <b>MTFN</b> | 1 | 1 | 1 |
| <b>39</b> | <b>MYOH</b> | 0 | 0 | 0 |
| <b>40</b> | <b>PGAS</b> | 0 | 0 | 0 |
| <b>41</b> | <b>PKPK</b> | 0 | 0 | 0 |
| <b>42</b> | <b>PSSI</b> | 0 | 0 | 0 |
| <b>43</b> | <b>PTBA</b> | 0 | 0 | 0 |
| <b>44</b> | <b>PTIS</b> | 0 | 0 | 0 |
| <b>45</b> | <b>PTRO</b> | 0 | 0 | 0 |
| <b>46</b> | <b>RAJA</b> | 0 | 0 | 0 |
| <b>47</b> | <b>RUIS</b> | 0 | 0 | 0 |
| <b>48</b> | <b>SHIP</b> | 0 | 0 | 0 |
| <b>49</b> | <b>SMMT</b> | 0 | 0 | 0 |
| <b>50</b> | <b>SMRU</b> | 1 | 1 | 1 |
| <b>51</b> | <b>SOCI</b> | 0 | 0 | 0 |
| <b>52</b> | <b>SURE</b> | 0 | 0 | 0 |
| <b>53</b> | <b>TAMU</b> | 0 | 0 | 0 |
| <b>54</b> | <b>TCPI</b> | 0 | 0 | 0 |
| <b>55</b> | <b>TEBE</b> | 0 | 0 | 0 |
| <b>56</b> | <b>TOBA</b> | 0 | 0 | 0 |
| <b>57</b> | <b>TPMA</b> | 0 | 0 | 0 |
| <b>58</b> | <b>WINS</b> | 1 | 1 | 1 |
| <b>59</b> | <b>WOWS</b> | 0 | 0 | 0 |

**Lampiran 4. Hasil Akhir Perhitungan Variabel Kualitas Audit**

| No | Kode | Tahun |      |      |
|----|------|-------|------|------|
|    |      | 2019  | 2020 | 2021 |
| 1  | ADRO | 1     | 1    | 1    |
| 2  | AIMS | 0     | 0    | 0    |
| 3  | AKRA | 1     | 1    | 1    |
| 4  | APEX | 0     | 0    | 0    |
| 5  | ARII | 0     | 0    | 0    |
| 6  | BBRM | 0     | 0    | 0    |
| 7  | BIPI | 0     | 0    | 0    |
| 8  | BOSS | 0     | 0    | 0    |
| 9  | BSSR | 0     | 0    | 0    |
| 10 | BULL | 0     | 0    | 0    |
| 11 | BUMI | 0     | 0    | 0    |
| 12 | BYAN | 1     | 1    | 1    |
| 13 | CNKO | 0     | 0    | 0    |
| 14 | DEWA | 0     | 0    | 0    |
| 15 | DOID | 0     | 0    | 0    |
| 16 | DSSA | 0     | 0    | 0    |
| 17 | DWGL | 0     | 0    | 0    |
| 18 | ELSA | 1     | 1    | 1    |
| 19 | ENRG | 0     | 0    | 0    |
| 20 | ETWA | 0     | 0    | 0    |
| 21 | FIRE | 0     | 0    | 0    |
| 22 | GEMS | 1     | 1    | 1    |
| 23 | GTBO | 0     | 0    | 0    |
| 24 | HITS | 1     | 1    | 1    |
| 25 | HRUM | 1     | 1    | 1    |
| 26 | IATA | 0     | 0    | 0    |
| 27 | INDY | 1     | 1    | 1    |
| 28 | INPS | 0     | 0    | 0    |
| 29 | ITMG | 1     | 1    | 1    |
| 30 | JSKY | 0     | 0    | 0    |
| 31 | KKGI | 0     | 0    | 0    |
| 32 | KOPI | 0     | 0    | 0    |
| 33 | LEAD | 1     | 1    | 1    |
| 34 | MBAP | 1     | 1    | 1    |
| 35 | MBSS | 1     | 1    | 1    |
| 36 | MEDC | 1     | 1    | 1    |
| 37 | MITI | 0     | 0    | 0    |
| 38 | MTFN | 0     | 0    | 0    |
| 39 | MYOH | 1     | 1    | 1    |

|    |      |   |   |   |
|----|------|---|---|---|
| 40 | PGAS | 1 | 1 | 1 |
| 41 | PKPK | 0 | 0 | 0 |
| 42 | PSSI | 1 | 1 | 1 |
| 43 | PTBA | 1 | 1 | 1 |
| 44 | PTIS | 0 | 0 | 0 |
| 45 | PTRO | 1 | 1 | 1 |
| 46 | RAJA | 0 | 0 | 0 |
| 47 | RUIS | 0 | 0 | 0 |
| 48 | SHIP | 0 | 0 | 0 |
| 49 | SMMT | 0 | 0 | 0 |
| 50 | SMRU | 0 | 0 | 0 |
| 51 | SOCI | 0 | 0 | 0 |
| 52 | SURE | 0 | 0 | 0 |
| 53 | TAMU | 0 | 0 | 0 |
| 54 | TCPI | 0 | 0 | 0 |
| 55 | TEBE | 0 | 0 | 0 |
| 56 | TOBA | 1 | 1 | 1 |
| 57 | TPMA | 0 | 0 | 0 |
| 58 | WINS | 1 | 1 | 1 |
| 59 | WOWS | 0 | 0 | 0 |

**Lampiran 5. Hasil Akhir Perhitungan Variabel Kondisi Keuangan (Model Altman Z-Score)**

| No | Kode | Tahun        |              |              |
|----|------|--------------|--------------|--------------|
|    |      | 2019         | 2020         | 2021         |
| 1  | ADRO | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 2  | AIMS | Zona Abu-Abu | Berbahaya    | Zona Abu-Abu |
| 3  | AKRA | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 4  | APEX | Berbahaya    | Berbahaya    | Berbahaya    |
| 5  | ARII | Berbahaya    | Berbahaya    | Berbahaya    |
| 6  | BBRM | Berbahaya    | Berbahaya    | Berbahaya    |
| 7  | BIPI | Berbahaya    | Berbahaya    | Berbahaya    |
| 8  | BOSS | Berbahaya    | Berbahaya    | Berbahaya    |
| 9  | BSSR | Zona Aman    | Zona Aman    | Zona Aman    |
| 10 | BULL | Berbahaya    | Berbahaya    | Berbahaya    |
| 11 | BUMI | Berbahaya    | Berbahaya    | Berbahaya    |
| 12 | BYAN | Zona Abu-Abu | Zona Abu-Abu | Zona Aman    |
| 13 | CNKO | Berbahaya    | Berbahaya    | Berbahaya    |
| 14 | DEWA | Berbahaya    | Berbahaya    | Berbahaya    |
| 15 | DOID | Zona Abu-Abu | Berbahaya    | Berbahaya    |
| 16 | DSSA | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 17 | DWGL | Berbahaya    | Berbahaya    | Zona Abu-Abu |

|    |             |              |              |              |
|----|-------------|--------------|--------------|--------------|
| 18 | <b>ELSA</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 19 | <b>ENRG</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 20 | <b>ETWA</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 21 | <b>FIRE</b> | Zona Aman    | Zona Aman    | Zona Abu-Abu |
| 22 | <b>GEMS</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Aman    |
| 23 | <b>GTBO</b> | Zona Abu-Abu | Berbahaya    | Zona Abu-Abu |
| 24 | <b>HITS</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 25 | <b>HRUM</b> | Zona Aman    | Zona Aman    | Zona Abu-Abu |
| 26 | <b>IATA</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 27 | <b>INDY</b> | Zona Abu-Abu | Berbahaya    | Zona Abu-Abu |
| 28 | <b>INPS</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 29 | <b>ITMG</b> | Zona Aman    | Zona Aman    | Zona Aman    |
| 30 | <b>JSKY</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 31 | <b>KKGI</b> | Zona Aman    | Zona Aman    | Zona Aman    |
| 32 | <b>KOPI</b> | Zona Abu-Abu | Berbahaya    | Zona Abu-Abu |
| 33 | <b>LEAD</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 34 | <b>MBAP</b> | Zona Aman    | Zona Aman    | Zona Aman    |
| 35 | <b>MBSS</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Aman    |
| 36 | <b>MEDC</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 37 | <b>MITI</b> | Berbahaya    | Berbahaya    | Zona Aman    |
| 38 | <b>MTFN</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 39 | <b>MYOH</b> | Zona Aman    | Zona Aman    | Zona Aman    |
| 40 | <b>PGAS</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 41 | <b>PKPK</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 42 | <b>PSSI</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 43 | <b>PTBA</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Aman    |
| 44 | <b>PTIS</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 45 | <b>PTRO</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Aman    |
| 46 | <b>RAJA</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 47 | <b>RUIS</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 48 | <b>SHIP</b> | Zona Abu-Abu | Berbahaya    | Berbahaya    |
| 49 | <b>SMMT</b> | Berbahaya    | Berbahaya    | Zona Abu-Abu |
| 50 | <b>SMRU</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 51 | <b>SOCI</b> | Berbahaya    | Berbahaya    | Zona Abu-Abu |
| 52 | <b>SURE</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 53 | <b>TAMU</b> | Berbahaya    | Berbahaya    | Berbahaya    |
| 54 | <b>TCPI</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 55 | <b>TEBE</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Aman    |
| 56 | <b>TOBA</b> | Zona Abu-Abu | Berbahaya    | Zona Aman    |
| 57 | <b>TPMA</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |
| 58 | <b>WINS</b> | Berbahaya    | Berbahaya    | Zona Abu-Abu |
| 59 | <b>WOWS</b> | Zona Abu-Abu | Zona Abu-Abu | Zona Abu-Abu |



**Lampiran 6. Hasil Akhir Perhitungan Variabel *Good Corporate Governance***

| No | Kode/<br>Tahun | Kepemilikan<br>Institusional | Komite<br>Audit | Dewan<br>Komisaris<br>Independen | Kepemilikan<br>Manajerial |
|----|----------------|------------------------------|-----------------|----------------------------------|---------------------------|
| 1  | <b>ADRO</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,44                         | 3               | 0,40                             | 0,12                      |
|    | 2020           | 0,44                         | 3               | 0,40                             | 0,12                      |
|    | 2021           | 0,44                         | 3               | 0,40                             | 0,12                      |
| 2  | <b>AIMS</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,84                         | 1               | 0,33                             | 0,05                      |
|    | 2020           | 0,77                         | 1               | 0,33                             | 0,05                      |
|    | 2021           | 0,77                         | 1               | 0,33                             | 0,05                      |
| 3  | <b>AKRA</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,59                         | 3               | 0,33                             | 0,01                      |
|    | 2020           | 0,60                         | 3               | 0,33                             | 0,01                      |
|    | 2021           | 0,60                         | 3               | 0,33                             | 0,01                      |
| 4  | <b>APEX</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,87                         | 3               | 0,33                             | 0,01                      |
|    | 2020           | 0,87                         | 3               | 0,33                             | 0,01                      |
|    | 2021           | 0,87                         | 3               | 0,33                             | 0,01                      |
| 5  | <b>ARII</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,55                         | 3               | 0,40                             | 0,21                      |
|    | 2020           | 0,50                         | 3               | 0,50                             | 0,21                      |
|    | 2021           | 0,45                         | 3               | 0,50                             | 0,22                      |
| 6  | <b>BBRM</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,53                         | 3               | 0,40                             | 0,30                      |
|    | 2020           | 0,53                         | 3               | 0,33                             | 0,30                      |
|    | 2021           | 0,53                         | 3               | 0,33                             | 0,30                      |
| 7  | <b>BIPI</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,55                         | 4               | 0,33                             | 0,00                      |
|    | 2020           | 0,83                         | 4               | 0,33                             | 0,00                      |
|    | 2021           | 0,38                         | 4               | 0,33                             | 0,00                      |
| 8  | <b>BOSS</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,59                         | 3               | 0,33                             | 0,03                      |
|    | 2020           | 0,30                         | 3               | 0,33                             | 0,00                      |
|    | 2021           | 0,30                         | 3               | 0,33                             | 0,03                      |
| 9  | <b>BSSR</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,91                         | 3               | 0,33                             | 0,00                      |
|    | 2020           | 0,91                         | 3               | 0,33                             | 0,00                      |
|    | 2021           | 0,91                         | 3               | 0,33                             | 0,00                      |
| 10 | <b>BULL</b>    |                              |                 |                                  |                           |
|    | 2019           | 0,50                         | 3               | 0,67                             | 0,02                      |
|    | 2020           | 0,28                         | 3               | 0,67                             | 0,08                      |

|    |             |      |   |      |      |
|----|-------------|------|---|------|------|
|    | 2021        | 0,30 | 3 | 0,50 | 0,02 |
| 11 | <b>BUMI</b> |      |   |      |      |
|    | 2019        | 0,23 | 3 | 0,38 | 0,00 |
|    | 2020        | 0,22 | 4 | 0,44 | 0,05 |
|    | 2021        | 0,20 | 4 | 0,50 | 0,06 |
| 12 | <b>BYAN</b> |      |   |      |      |
|    | 2019        | 0,30 | 4 | 0,33 | 0,66 |
|    | 2020        | 0,30 | 4 | 0,40 | 0,66 |
|    | 2021        | 0,10 | 4 | 0,40 | 0,67 |
| 13 | <b>CNKO</b> |      |   |      |      |
|    | 2019        | 0,28 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,19 | 3 | 0,33 | 0,00 |
|    | 2021        | 0,28 | 3 | 0,33 | 0,00 |
| 14 | <b>DEWA</b> |      |   |      |      |
|    | 2019        | 0,29 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,29 | 3 | 0,43 | 0,00 |
|    | 2021        | 0,29 | 3 | 0,29 | 0,00 |
| 15 | <b>DOID</b> |      |   |      |      |
|    | 2019        | 0,38 | 3 | 0,57 | 0,06 |
|    | 2020        | 0,38 | 3 | 0,57 | 0,06 |
|    | 2021        | 0,38 | 3 | 0,60 | 0,06 |
| 16 | <b>DSSA</b> |      |   |      |      |
|    | 2019        | 0,60 | 3 | 0,60 | 0,00 |
|    | 2020        | 0,60 | 3 | 0,60 | 0,00 |
|    | 2021        | 0,60 | 3 | 0,60 | 0,00 |
| 17 | <b>DWGL</b> |      |   |      |      |
|    | 2019        | 0,74 | 3 | 0,25 | 0,00 |
|    | 2020        | 0,67 | 3 | 0,25 | 0,00 |
|    | 2021        | 0,65 | 3 | 0,25 | 0,00 |
| 18 | <b>ELSA</b> |      |   |      |      |
|    | 2019        | 0,56 | 3 | 0,40 | 0,00 |
|    | 2020        | 0,56 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,51 | 3 | 0,50 | 0,00 |
| 19 | <b>ENRG</b> |      |   |      |      |
|    | 2019        | 0,44 | 3 | 0,60 | 0,00 |
|    | 2020        | 0,32 | 3 | 0,60 | 0,00 |
|    | 2021        | 0,51 | 3 | 0,40 | 0,00 |
| 20 | <b>ETWA</b> |      |   |      |      |
|    | 2019        | 0,48 | 3 | 0,50 | 0,08 |
|    | 2020        | 0,48 | 3 | 0,50 | 0,08 |
|    | 2021        | 0,89 | 3 | 0,00 | 0,02 |
| 21 | <b>FIRE</b> |      |   |      |      |
|    | 2019        | 0,16 | 3 | 0,50 | 0,36 |

|    |             |      |   |      |      |
|----|-------------|------|---|------|------|
|    | 2020        | 0,16 | 3 | 0,50 | 0,36 |
|    | 2021        | 0,16 | 3 | 0,50 | 0,36 |
| 22 | <b>GEMS</b> |      |   |      |      |
|    | 2019        | 0,97 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,97 | 3 | 0,40 | 0,00 |
|    | 2021        | 0,93 | 3 | 0,17 | 0,00 |
| 23 | <b>GTBO</b> |      |   |      |      |
|    | 2019        | 0,92 | 3 | 0,00 | 0,00 |
|    | 2020        | 0,92 | 3 | 0,00 | 0,00 |
|    | 2021        | 0,92 | 3 | 0,00 | 0,00 |
| 24 | <b>HITS</b> |      |   |      |      |
|    | 2019        | 0,78 | 3 | 0,00 | 0,10 |
|    | 2020        | 0,78 | 3 | 0,00 | 0,10 |
|    | 2021        | 0,78 | 3 | 0,00 | 0,10 |
| 25 | <b>HRUM</b> |      |   |      |      |
|    | 2019        | 0,79 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,80 | 3 | 0,40 | 0,00 |
|    | 2021        | 0,80 | 3 | 0,33 | 0,00 |
| 26 | <b>IATA</b> |      |   |      |      |
|    | 2019        | 0,26 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,25 | 2 | 0,50 | 0,00 |
|    | 2021        | 0,15 | 2 | 0,50 | 0,00 |
| 27 | <b>INDY</b> |      |   |      |      |
|    | 2019        | 0,68 | 3 | 0,40 | 0,02 |
|    | 2020        | 0,68 | 5 | 0,40 | 0,00 |
|    | 2021        | 0,68 | 5 | 0,40 | 0,00 |
| 28 | <b>INPS</b> |      |   |      |      |
|    | 2019        | 0,76 | 3 | 0,50 | 0,01 |
|    | 2020        | 0,80 | 3 | 0,50 | 0,01 |
|    | 2021        | 0,91 | 3 | 0,50 | 0,01 |
| 29 | <b>ITMG</b> |      |   |      |      |
|    | 2019        | 0,76 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,80 | 3 | 0,43 | 0,00 |
|    | 2021        | 0,91 | 3 | 0,43 | 0,00 |
| 30 | <b>JSKY</b> |      |   |      |      |
|    | 2019        | 0,48 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,39 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,20 | 3 | 0,50 | 0,00 |
| 31 | <b>KKGI</b> |      |   |      |      |
|    | 2019        | 0,65 | 3 | 0,40 | 0,00 |
|    | 2020        | 0,65 | 3 | 0,33 | 0,00 |
|    | 2021        | 0,65 | 3 | 0,40 | 0,00 |
| 32 | <b>KOPI</b> |      |   |      |      |

|    |             |      |   |      |      |
|----|-------------|------|---|------|------|
|    | 2019        | 0,88 | 3 | 0,33 | 0,04 |
|    | 2020        | 0,88 | 3 | 0,50 | 0,01 |
|    | 2021        | 0,88 | 3 | 0,50 | 0,01 |
| 33 | <b>LEAD</b> |      |   |      |      |
|    | 2019        | 0,32 | 3 | 0,33 | 0,23 |
|    | 2020        | 0,32 | 3 | 0,33 | 0,21 |
|    | 2021        | 0,32 | 3 | 0,33 | 0,19 |
| 34 | <b>MBAP</b> |      |   |      |      |
|    | 2019        | 0,90 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,90 | 3 | 0,33 | 0,00 |
|    | 2021        | 0,90 | 3 | 0,50 | 0,00 |
| 35 | <b>MBSS</b> |      |   |      |      |
|    | 2019        | 0,77 | 4 | 0,40 | 0,06 |
|    | 2020        | 0,77 | 5 | 0,40 | 0,06 |
|    | 2021        | 0,82 | 3 | 0,50 | 0,00 |
| 36 | <b>MEDC</b> |      |   |      |      |
|    | 2019        | 0,72 | 3 | 0,40 | 0,01 |
|    | 2020        | 0,93 | 3 | 0,40 | 0,01 |
|    | 2021        | 0,93 | 3 | 0,40 | 0,01 |
| 37 | <b>MITI</b> |      |   |      |      |
|    | 2019        | 0,20 | 2 | 0,67 | 0,00 |
|    | 2020        | 1,27 | 3 | 0,67 | 0,00 |
|    | 2021        | 0,77 | 3 | 0,33 | 0,05 |
| 38 | <b>MTFN</b> |      |   |      |      |
|    | 2019        | 0,45 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,40 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,45 | 3 | 0,50 | 0,00 |
| 39 | <b>MYOH</b> |      |   |      |      |
|    | 2019        | 0,59 | 3 | 0,33 | 0,14 |
|    | 2020        | 0,59 | 3 | 0,33 | 0,14 |
|    | 2021        | 0,59 | 3 | 0,33 | 0,14 |
| 40 | <b>PGAS</b> |      |   |      |      |
|    | 2019        | 0,57 | 5 | 0,33 | 0,00 |
|    | 2020        | 0,57 | 5 | 0,50 | 0,00 |
|    | 2021        | 0,57 | 5 | 0,50 | 0,00 |
| 41 | <b>PKPK</b> |      |   |      |      |
|    | 2019        | 0,00 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,10 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,50 | 3 | 0,33 | 0,00 |
| 42 | <b>PSSI</b> |      |   |      |      |
|    | 2019        | 0,80 | 3 | 0,25 | 0,00 |
|    | 2020        | 0,80 | 3 | 0,25 | 0,00 |
|    | 2021        | 0,78 | 3 | 0,20 | 0,01 |

|    |             |      |   |      |      |
|----|-------------|------|---|------|------|
| 43 | <b>PTBA</b> |      |   |      |      |
|    | 2019        | 0,66 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,66 | 4 | 0,33 | 0,00 |
|    | 2021        | 0,66 | 4 | 0,33 | 0,00 |
| 44 | <b>PTIS</b> |      |   |      |      |
|    | 2019        | 0,82 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,82 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,82 | 3 | 0,50 | 0,00 |
| 45 | <b>PTRO</b> |      |   |      |      |
|    | 2019        | 0,70 | 3 | 0,40 | 0,14 |
|    | 2020        | 0,70 | 5 | 0,40 | 0,15 |
|    | 2021        | 0,70 | 3 | 0,33 | 0,15 |
| 46 | <b>RAJA</b> |      |   |      |      |
|    | 2019        | 0,32 | 3 | 0,20 | 0,43 |
|    | 2020        | 0,32 | 2 | 0,20 | 0,43 |
|    | 2021        | 0,32 | 3 | 0,20 | 0,43 |
| 47 | <b>RUIS</b> |      |   |      |      |
|    | 2019        | 0,38 | 3 | 0,33 | 0,28 |
|    | 2020        | 0,38 | 3 | 0,33 | 0,28 |
|    | 2021        | 0,38 | 3 | 0,33 | 0,28 |
| 48 | <b>SHIP</b> |      |   |      |      |
|    | 2019        | 0,82 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,82 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,82 | 3 | 0,50 | 0,00 |
| 49 | <b>SMMT</b> |      |   |      |      |
|    | 2019        | 0,85 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,85 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,84 | 3 | 0,50 | 0,00 |
| 50 | <b>SMRU</b> |      |   |      |      |
|    | 2019        | 0,59 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,60 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,60 | 3 | 0,50 | 0,00 |
| 51 | <b>SOCI</b> |      |   |      |      |
|    | 2019        | 0,80 | 3 | 0,33 | 0,05 |
|    | 2020        | 0,80 | 3 | 0,33 | 0,05 |
|    | 2021        | 0,80 | 3 | 0,33 | 0,05 |
| 52 | <b>SURE</b> |      |   |      |      |
|    | 2019        | 0,84 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,33 | 3 | 0,33 | 0,00 |
|    | 2021        | 0,92 | 3 | 0,25 | 0,00 |
| 53 | <b>TAMU</b> |      |   |      |      |
|    | 2019        | 0,80 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,80 | 3 | 0,50 | 0,00 |

|    |             |      |   |      |      |
|----|-------------|------|---|------|------|
|    | 2021        | 0,80 | 3 | 0,50 | 0,00 |
| 54 | <b>TCPI</b> |      |   |      |      |
|    | 2019        | 0,80 | 3 | 0,50 | 0,00 |
|    | 2020        | 0,80 | 3 | 0,50 | 0,00 |
|    | 2021        | 0,80 | 3 | 0,50 | 0,00 |
| 55 | <b>TEBE</b> |      |   |      |      |
|    | 2019        | 0,79 | 3 | 0,33 | 0,21 |
|    | 2020        | 0,71 | 3 | 0,33 | 0,16 |
|    | 2021        | 0,64 | 3 | 0,33 | 0,04 |
| 56 | <b>TOBA</b> |      |   |      |      |
|    | 2019        | 0,93 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,93 | 3 | 0,33 | 0,00 |
|    | 2021        | 0,92 | 3 | 0,60 | 0,00 |
| 57 | <b>TPMA</b> |      |   |      |      |
|    | 2019        | 0,95 | 3 | 0,33 | 0,00 |
|    | 2020        | 0,95 | 3 | 0,33 | 0,00 |
|    | 2021        | 0,81 | 3 | 0,33 | 0,00 |
| 58 | <b>WINS</b> |      |   |      |      |
|    | 2019        | 0,40 | 3 | 0,33 | 0,21 |
|    | 2020        | 0,35 | 3 | 0,33 | 0,21 |
|    | 2021        | 0,34 | 3 | 0,67 | 0,14 |
| 59 | <b>WOWS</b> |      |   |      |      |
|    | 2019        | 0,63 | 3 | 0,33 | 0,06 |
|    | 2020        | 0,63 | 3 | 0,33 | 0,06 |
|    | 2021        | 0,63 | 3 | 0,33 | 0,06 |

**Lampiran 7. Hasil Akhir Perhitungan Ukuran Perusahaan**

| NO | Kode Perusahaan | Ukuran Perusahaan<br>=Ln (Total Aset) |       |       |
|----|-----------------|---------------------------------------|-------|-------|
|    |                 | 2019                                  | 2020  | 2021  |
| 1  | ADRO            | 32,24                                 | 32,13 | 32,24 |
| 2  | AIMS            | 23,59                                 | 23,76 | 23,88 |
| 3  | AKRA            | 30,69                                 | 30,56 | 30,79 |
| 4  | APEX            | 29,57                                 | 29,19 | 29,19 |
| 5  | ARII            | 29,25                                 | 29,26 | 29,22 |
| 6  | BBRM            | 27,71                                 | 26,99 | 26,82 |

|           |             |       |       |       |
|-----------|-------------|-------|-------|-------|
| <b>7</b>  | <b>BIPI</b> | 30,49 | 30,57 | 30,17 |
| <b>8</b>  | <b>BOSS</b> | 27,49 | 27,27 | 26,98 |
| <b>9</b>  | <b>BSSR</b> | 28,88 | 28,94 | 29,38 |
| <b>10</b> | <b>BULL</b> | 29,67 | 30,09 | 29,71 |
| <b>11</b> | <b>BUMI</b> | 31,57 | 31,51 | 31,66 |
| <b>12</b> | <b>BYAN</b> | 30,51 | 30,76 | 31,11 |
| <b>13</b> | <b>CNKO</b> | 28,12 | 27,74 | 27,82 |
| <b>14</b> | <b>DEWA</b> | 29,66 | 29,68 | 29,66 |
| <b>15</b> | <b>DOID</b> | 30,43 | 30,25 | 30,71 |
| <b>16</b> | <b>DSSA</b> | 31,58 | 31,34 | 31,32 |
| <b>17</b> | <b>DWGL</b> | 27,48 | 27,28 | 27,85 |
| <b>18</b> | <b>ELSA</b> | 29,55 | 29,65 | 29,61 |
| <b>19</b> | <b>ENRG</b> | 29,88 | 30,11 | 30,28 |
| <b>20</b> | <b>ETWA</b> | 27,75 | 27,69 | 27,68 |
| <b>21</b> | <b>FIRE</b> | 27,02 | 26,95 | 26,93 |
| <b>22</b> | <b>GEMS</b> | 20,02 | 30,07 | 30,03 |
| <b>23</b> | <b>GTBO</b> | 27,36 | 27,4  | 27,35 |
| <b>24</b> | <b>HITS</b> | 28,67 | 28,78 | 28,72 |
| <b>25</b> | <b>HRUM</b> | 29,46 | 29,58 | 30,08 |
| <b>26</b> | <b>IATA</b> | 27,47 | 27,36 | 27,93 |
| <b>27</b> | <b>INDY</b> | 31,55 | 31,53 | 31,52 |
| <b>28</b> | <b>INPS</b> | 26,89 | 26,84 | 26,75 |
| <b>29</b> | <b>ITMG</b> | 30,45 | 30,42 | 30,73 |
| <b>30</b> | <b>JSKY</b> | 27,01 | 26,93 | 26,68 |
| <b>31</b> | <b>KKGI</b> | 28,19 | 28,06 | 28,19 |
| <b>32</b> | <b>KOPI</b> | 25,73 | 25,95 | 25,66 |
| <b>33</b> | <b>LEAD</b> | 28,37 | 28,32 | 28,32 |
| <b>34</b> | <b>MBAP</b> | 28,62 | 28,57 | 28,86 |
| <b>35</b> | <b>MBSS</b> | 28,74 | 28,64 | 28,49 |

|           |             |       |       |       |
|-----------|-------------|-------|-------|-------|
| <b>36</b> | <b>MEDC</b> | 32,06 | 32,05 | 31,95 |
| <b>37</b> | <b>MITI</b> | 24,77 | 24,04 | 25,78 |
| <b>38</b> | <b>MTFN</b> | 27,43 | 27,31 | 27,33 |
| <b>39</b> | <b>MYOH</b> | 28,43 | 28,39 | 28,41 |
| <b>40</b> | <b>PGAS</b> | 32,26 | 32,30 | 32,23 |
| <b>41</b> | <b>PKPK</b> | 25,00 | 24,95 | 24,89 |
| <b>42</b> | <b>PSSI</b> | 28,34 | 28,36 | 28,39 |
| <b>43</b> | <b>PTBA</b> | 30,89 | 30,81 | 31,22 |
| <b>44</b> | <b>PTIS</b> | 26,94 | 26,93 | 26,92 |
| <b>45</b> | <b>PTRO</b> | 29,67 | 29,64 | 29,59 |
| <b>46</b> | <b>RAJA</b> | 28,55 | 28,49 | 28,81 |
| <b>47</b> | <b>RUIS</b> | 27,86 | 27,93 | 27,89 |
| <b>48</b> | <b>SHIP</b> | 28,84 | 29,06 | 29,09 |
| <b>49</b> | <b>SMMT</b> | 27,49 | 27,51 | 27,68 |
| <b>50</b> | <b>SMRU</b> | 28,15 | 27,88 | 27,66 |
| <b>51</b> | <b>SOCI</b> | 29,89 | 29,86 | 29,75 |
| <b>52</b> | <b>SURE</b> | 27,48 | 27,72 | 27,63 |
| <b>53</b> | <b>TAMU</b> | 27,83 | 27,78 | 27,57 |
| <b>54</b> | <b>TCPI</b> | 28,76 | 28,64 | 28,68 |
| <b>55</b> | <b>TEBE</b> | 27,52 | 27,45 | 27,62 |
| <b>56</b> | <b>TOBA</b> | 29,81 | 30,02 | 30,06 |
| <b>57</b> | <b>TPMA</b> | 28,07 | 28,01 | 27,91 |
| <b>58</b> | <b>WINS</b> | 28,87 | 28,76 | 28,59 |
| <b>59</b> | <b>WOWS</b> | 27,42 | 27,36 | 27,3  |



**Lampiran 8. Hasil Akhir Perhitungan Variabel/Input SPSS**

| <b>N<br/>O</b> | <b>Kode</b> | <b>Tahun</b> | <b>KA<br/>(X1)</b> | <b>KK<br/>(X2)</b> | <b>KI<br/>(X3)</b> | <b>KA<br/>U<br/>(X4)</b> | <b>DKI<br/>(X5)</b> | <b>KM<br/>(X6)</b> | <b>UP<br/>(X7)</b> | <b>O<br/>A<br/>G<br/>C<br/>(<br/>Y<br/>)</b> |
|----------------|-------------|--------------|--------------------|--------------------|--------------------|--------------------------|---------------------|--------------------|--------------------|--|
| 1              | ADRO        | 2019         | 1                  | 1,61               | 0,44               | 3                        | 0,40                | 0,12               | 32,24              | 0  |
|                |             | 2020         | 1                  | 1,59               | 0,44               | 3                        | 0,40                | 0,12               | 32,13              | 0  |
|                |             | 2021         | 1                  | 2,19               | 0,44               | 3                        | 0,40                | 0,12               | 32,24              | 0  |
| 2              | AIMS        | 2019         | 0                  | 1,98               | 0,84               | 1                        | 0,33                | 0,05               | 23,59              | 0  |
|                |             | 2020         | 0                  | 0,65               | 0,77               | 1                        | 0,33                | 0,05               | 23,76              | 0  |
|                |             | 2021         | 0                  | 2,04               | 0,77               | 1                        | 0,33                | 0,05               | 23,88              | 0  |
| 3              | AKRA        | 2019         | 1                  | 1,78               | 0,59               | 3                        | 0,33                | 0,01               | 30,69              | 0  |
|                |             | 2020         | 1                  | 2,02               | 0,60               | 3                        | 0,33                | 0,01               | 30,56              | 0  |
|                |             | 2021         | 1                  | 1,93               | 0,60               | 3                        | 0,33                | 0,01               | 30,79              | 0  |
| 4              | APEX        | 2019         | 0                  | 0,21               | 0,87               | 3                        | 0,33                | 0,01               | 29,57              | 0  |
|                |             | 2020         | 0                  | -0,12              | 0,87               | 3                        | 0,33                | 0,01               | 29,19              | 0  |
|                |             | 2021         | 0                  | 0,35               | 0,87               | 3                        | 0,33                | 0,01               | 29,19              | 0  |
| 5              | ARII        | 2019         | 0                  | -0,52              | 0,55               | 3                        | 0,40                | 0,21               | 29,25              | 0  |
|                |             | 2020         | 0                  | -0,57              | 0,50               | 3                        | 0,50                | 0,21               | 29,26              | 0  |
|                |             | 2021         | 0                  | -0,16              | 0,45               | 3                        | 0,50                | 0,22               | 29,22              | 0  |
| 6              | BBRM        | 2019         | 0                  | -0,48              | 0,53               | 3                        | 0,40                | 0,30               | 27,71              | 0  |
|                |             | 2020         | 0                  | -2,47              | 0,53               | 3                        | 0,33                | 0,30               | 26,99              | 0  |
|                |             | 2021         | 0                  | -1,77              | 0,53               | 3                        | 0,33                | 0,30               | 26,82              | 0  |
| 7              | BIPI        | 2019         | 0                  | 0,18               | 0,55               | 4                        | 0,33                | 0,00               | 30,49              | 0  |
|                |             | 2020         | 0                  | 0,94               | 0,83               | 4                        | 0,33                | 0,00               | 30,57              | 1  |
|                |             | 2021         | 0                  | 0,13               | 0,38               | 4                        | 0,33                | 0,00               | 30,17              | 1  |
| 8              | BOSS        | 2019         | 0                  | 0,47               | 0,59               | 3                        | 0,33                | 0,03               | 27,49              | 0  |
|                |             | 2020         | 0                  | -0,44              | 0,30               | 3                        | 0,33                | 0,00               | 27,27              | 0  |
|                |             | 2021         | 0                  | -1,61              | 0,30               | 3                        | 0,33                | 0,03               | 26,98              | 0  |
| 9              | BSSR        | 2019         | 0                  | 3,44               | 0,91               | 3                        | 0,33                | 0,00               | 28,88              | 0  |
|                |             | 2020         | 0                  | 3,30               | 0,91               | 3                        | 0,33                | 0,00               | 28,94              | 0  |
|                |             | 2021         | 0                  | 4,56               | 0,91               | 3                        | 0,33                | 0,00               | 29,38              | 0  |
| 10             | BULL        | 2019         | 0                  | 1,02               | 0,50               | 3                        | 0,67                | 0,02               | 29,67              | 0  |
|                |             | 2020         | 0                  | 0,94               | 0,28               | 3                        | 0,67                | 0,08               | 30,09              | 0  |
|                |             | 2021         | 0                  | 0,64               | 0,30               | 3                        | 0,50                | 0,02               | 29,71              | 1  |
| 11             | BUMI        | 2019         | 0                  | 0,87               | 0,23               | 3                        | 0,38                | 0,00               | 31,57              | 1  |
|                |             | 2020         | 0                  | 0,61               | 0,22               | 4                        | 0,44                | 0,05               | 31,51              | 1  |
|                |             | 2021         | 0                  | 0,89               | 0,20               | 4                        | 0,50                | 0,06               | 31,66              | 1  |

|        |      |      |   |       |      |   |      |      |       |   |
|--------|------|------|---|-------|------|---|------|------|-------|---|
| 1<br>2 | BYAN | 2019 | 1 | 2,52  | 0,30 | 4 | 0,33 | 0,66 | 30,51 | 0 |
|        |      | 2020 | 1 | 1,41  | 0,30 | 4 | 0,40 | 0,66 | 30,76 | 0 |
|        |      | 2021 | 1 | 5,54  | 0,10 | 4 | 0,40 | 0,67 | 31,11 | 0 |
| 1<br>3 | CNKO | 2019 | 0 | -1,49 | 0,28 | 3 | 0,33 | 0,00 | 28,12 | 1 |
|        |      | 2020 | 0 | -3,01 | 0,19 | 3 | 0,33 | 0,00 | 27,74 | 1 |
|        |      | 2021 | 0 | -2,55 | 0,28 | 3 | 0,33 | 0,00 | 27,82 | 1 |
| 1<br>4 | DEWA | 2019 | 0 | 1,14  | 0,29 | 3 | 0,33 | 0,00 | 29,66 | 1 |
|        |      | 2020 | 0 | 1,07  | 0,29 | 3 | 0,43 | 0,00 | 29,68 | 1 |
|        |      | 2021 | 0 | 1,20  | 0,29 | 3 | 0,29 | 0,00 | 29,66 | 1 |
| 1<br>5 | DOID | 2019 | 0 | 1,30  | 0,38 | 3 | 0,57 | 0,06 | 30,43 | 0 |
|        |      | 2020 | 0 | 1,00  | 0,38 | 3 | 0,57 | 0,06 | 30,25 | 0 |
|        |      | 2021 | 0 | 0,92  | 0,38 | 3 | 0,60 | 0,06 | 30,71 | 0 |
| 1<br>6 | DSSA | 2019 | 0 | 2,78  | 0,60 | 3 | 0,60 | 0,00 | 31,58 | 0 |
|        |      | 2020 | 0 | 1,51  | 0,60 | 3 | 0,60 | 0,00 | 31,34 | 0 |
|        |      | 2021 | 0 | 2,16  | 0,60 | 3 | 0,60 | 0,00 | 31,32 | 0 |
| 1<br>7 | DWGL | 2019 | 0 | 0,94  | 0,74 | 3 | 0,25 | 0,00 | 27,48 | 1 |
|        |      | 2020 | 0 | 0,98  | 0,67 | 3 | 0,25 | 0,00 | 27,28 | 0 |
|        |      | 2021 | 0 | 1,37  | 0,65 | 3 | 0,25 | 0,00 | 27,85 | 0 |
| 1<br>8 | ELSA | 2019 | 1 | 2,35  | 0,56 | 3 | 0,40 | 0,00 | 29,55 | 0 |
|        |      | 2020 | 1 | 2,04  | 0,56 | 3 | 0,50 | 0,00 | 29,65 | 0 |
|        |      | 2021 | 1 | 2,20  | 0,51 | 3 | 0,50 | 0,00 | 29,61 | 0 |
| 1<br>9 | ENRG | 2019 | 0 | 0,03  | 0,44 | 3 | 0,60 | 0,00 | 29,88 | 1 |
|        |      | 2020 | 0 | 0,11  | 0,32 | 3 | 0,60 | 0,00 | 30,11 | 1 |
|        |      | 2021 | 0 | 0,53  | 0,51 | 3 | 0,40 | 0,00 | 30,28 | 1 |
| 2<br>0 | ETWA | 2019 | 0 | -1,17 | 0,48 | 3 | 0,50 | 0,08 | 27,75 | 0 |
|        |      | 2020 | 0 | -0,84 | 0,48 | 3 | 0,50 | 0,08 | 27,69 | 0 |
|        |      | 2021 | 0 | -1,01 | 0,89 | 3 | 0,00 | 0,02 | 27,68 | 0 |
| 2<br>1 | FIRE | 2019 | 0 | 3,27  | 0,16 | 3 | 0,50 | 0,36 | 27,02 | 0 |
|        |      | 2020 | 0 | 3,73  | 0,16 | 3 | 0,50 | 0,36 | 26,95 | 0 |
|        |      | 2021 | 0 | 2,55  | 0,16 | 3 | 0,50 | 0,36 | 26,93 | 0 |
| 2<br>2 | GEMS | 2019 | 1 | 2,44  | 0,97 | 3 | 0,50 | 0,00 | 30,02 | 0 |
|        |      | 2020 | 1 | 2,31  | 0,97 | 3 | 0,40 | 0,00 | 30,07 | 0 |
|        |      | 2021 | 1 | 4,04  | 0,93 | 3 | 0,17 | 0,00 | 30,03 | 0 |
| 2<br>3 | GTBO | 2019 | 0 | 1,59  | 0,92 | 3 | 0,00 | 0,00 | 27,36 | 1 |
|        |      | 2020 | 0 | 1,18  | 0,92 | 3 | 0,00 | 0,00 | 27,40 | 1 |
|        |      | 2021 | 0 | 1,31  | 0,92 | 3 | 0,00 | 0,00 | 27,35 | 0 |
| 2<br>4 | HITS | 2019 | 1 | 0,98  | 0,78 | 3 | 0,00 | 0,10 | 28,67 | 0 |
|        |      | 2020 | 1 | 0,80  | 0,78 | 3 | 0,00 | 0,10 | 28,78 | 0 |
|        |      | 2021 | 1 | 0,49  | 0,78 | 3 | 0,00 | 0,10 | 28,72 | 0 |
| 2<br>5 | HRUM | 2019 | 1 | 5,06  | 0,79 | 3 | 0,33 | 0,00 | 29,46 | 0 |
|        |      | 2020 | 1 | 5,45  | 0,80 | 3 | 0,40 | 0,00 | 29,58 | 0 |
|        |      | 2021 | 1 | 2,51  | 0,80 | 3 | 0,33 | 0,00 | 30,08 | 0 |

|    |      |      |   |       |      |   |      |      |       |   |
|----|------|------|---|-------|------|---|------|------|-------|---|
| 26 | IATA | 2019 | 0 | -0,44 | 0,26 | 3 | 0,33 | 0,00 | 27,47 | 0 |
|    |      | 2020 | 0 | -1,29 | 0,25 | 2 | 0,50 | 0,00 | 27,36 | 0 |
|    |      | 2021 | 0 | -1,68 | 0,15 | 2 | 0,50 | 0,00 | 27,93 | 0 |
| 27 | INDY | 2019 | 1 | 1,45  | 0,68 | 3 | 0,40 | 0,02 | 31,55 | 0 |
|    |      | 2020 | 1 | 1,06  | 0,68 | 5 | 0,40 | 0,00 | 31,53 | 0 |
|    |      | 2021 | 1 | 1,89  | 0,68 | 5 | 0,40 | 0,00 | 31,52 | 0 |
| 28 | INSP | 2019 | 0 | 0,93  | 0,76 | 3 | 0,50 | 0,01 | 26,89 | 0 |
|    |      | 2020 | 0 | 0,41  | 0,80 | 3 | 0,50 | 0,01 | 26,84 | 1 |
|    |      | 2021 | 0 | 0,68  | 0,91 | 3 | 0,50 | 0,01 | 26,75 | 1 |
| 29 | ITMG | 2019 | 1 | 3,52  | 0,65 | 4 | 0,50 | 0,00 | 30,45 | 0 |
|    |      | 2020 | 1 | 2,91  | 0,65 | 4 | 0,43 | 0,00 | 30,42 | 0 |
|    |      | 2021 | 1 | 3,48  | 0,65 | 4 | 0,43 | 0,00 | 30,73 | 0 |
| 30 | JSKY | 2019 | 0 | 1,13  | 0,48 | 3 | 0,50 | 0,00 | 27,01 | 0 |
|    |      | 2020 | 0 | 1,15  | 0,39 | 3 | 0,50 | 0,00 | 26,93 | 0 |
|    |      | 2021 | 0 | 0,61  | 0,20 | 3 | 0,50 | 0,00 | 26,68 | 0 |
| 31 | KKGI | 2019 | 0 | 3,20  | 0,65 | 3 | 0,40 | 0,00 | 28,19 | 0 |
|    |      | 2020 | 0 | 3,07  | 0,65 | 3 | 0,33 | 0,00 | 28,06 | 0 |
|    |      | 2021 | 0 | 2,98  | 0,65 | 3 | 0,40 | 0,00 | 28,19 | 0 |
| 32 | KOPI | 2019 | 0 | 1,47  | 0,88 | 3 | 0,33 | 0,04 | 25,73 | 0 |
|    |      | 2020 | 0 | 1,07  | 0,88 | 3 | 0,50 | 0,01 | 25,95 | 0 |
|    |      | 2021 | 0 | 1,66  | 0,88 | 3 | 0,50 | 0,01 | 25,66 | 0 |
| 33 | LEAD | 2019 | 1 | 0,07  | 0,32 | 3 | 0,33 | 0,23 | 28,37 | 0 |
|    |      | 2020 | 1 | 0,14  | 0,32 | 3 | 0,33 | 0,21 | 28,32 | 0 |
|    |      | 2021 | 1 | 0,18  | 0,32 | 3 | 0,33 | 0,19 | 28,23 | 0 |
| 34 | MBAP | 2019 | 1 | 4,32  | 0,90 | 3 | 0,50 | 0,00 | 28,62 | 0 |
|    |      | 2020 | 1 | 3,93  | 0,90 | 3 | 0,33 | 0,00 | 28,57 | 0 |
|    |      | 2021 | 1 | 5,21  | 0,90 | 3 | 0,50 | 0,00 | 28,86 | 0 |
| 35 | MBSS | 2019 | 1 | 2,55  | 0,77 | 4 | 0,40 | 0,06 | 28,74 | 0 |
|    |      | 2020 | 1 | 2,60  | 0,77 | 5 | 0,40 | 0,06 | 28,64 | 0 |
|    |      | 2021 | 1 | 9,50  | 0,82 | 3 | 0,50 | 0,00 | 28,49 | 0 |
| 36 | MEDC | 2019 | 1 | 0,76  | 0,72 | 3 | 0,40 | 0,01 | 32,06 | 0 |
|    |      | 2020 | 1 | 0,53  | 0,93 | 3 | 0,40 | 0,01 | 32,05 | 0 |
|    |      | 2021 | 1 | 0,73  | 0,93 | 3 | 0,40 | 0,01 | 31,95 | 0 |
| 37 | MITI | 2019 | 0 | -4,37 | 0,20 | 2 | 0,67 | 0,00 | 24,77 | 1 |
|    |      | 2020 | 0 | -8,41 | 1,27 | 3 | 0,67 | 0,00 | 24,04 | 1 |
|    |      | 2021 | 0 | 3,54  | 0,77 | 3 | 0,33 | 0,05 | 25,78 | 0 |
| 38 | MTFN | 2019 | 0 | -3,93 | 0,45 | 3 | 0,50 | 0,00 | 27,43 | 1 |
|    |      | 2020 | 0 | -4,62 | 0,40 | 3 | 0,50 | 0,00 | 27,31 | 1 |
|    |      | 2021 | 0 | -5,16 | 0,45 | 3 | 0,50 | 0,00 | 27,33 | 1 |
| 39 | MYOH | 2019 | 1 | 4,34  | 0,59 | 3 | 0,33 | 0,14 | 28,43 | 0 |
|    |      | 2020 | 1 | 5,12  | 0,59 | 3 | 0,33 | 0,14 | 28,39 | 0 |
|    |      | 2021 | 1 | 5,12  | 0,59 | 3 | 0,33 | 0,14 | 28,41 | 0 |

|        |      |      |   |       |      |   |      |      |       |   |
|--------|------|------|---|-------|------|---|------|------|-------|---|
| 4<br>0 | PGAS | 2019 | 1 | 1,19  | 0,57 | 5 | 0,33 | 0,00 | 32,26 | 0 |
|        |      | 2020 | 1 | 0,83  | 0,57 | 5 | 0,50 | 0,00 | 32,30 | 0 |
|        |      | 2021 | 1 | 1,13  | 0,57 | 5 | 0,50 | 0,00 | 32,23 | 0 |
| 4<br>1 | PKPK | 2019 | 0 | -0,62 | 0,00 | 3 | 0,50 | 0,00 | 25,00 | 0 |
|        |      | 2020 | 0 | -0,20 | 0,10 | 3 | 0,50 | 0,00 | 24,95 | 0 |
|        |      | 2021 | 0 | -0,57 | 0,50 | 3 | 0,33 | 0,00 | 24,89 | 0 |
| 4<br>2 | PSSI | 2019 | 1 | 1,62  | 0,80 | 3 | 0,25 | 0,00 | 28,34 | 0 |
|        |      | 2020 | 1 | 2,17  | 0,80 | 3 | 0,25 | 0,00 | 28,36 | 0 |
|        |      | 2021 | 1 | 2,65  | 0,78 | 3 | 0,20 | 0,01 | 28,39 | 0 |
| 4<br>3 | PTBA | 2019 | 1 | 2,74  | 0,66 | 3 | 0,33 | 0,00 | 30,89 | 0 |
|        |      | 2020 | 1 | 2,24  | 0,66 | 4 | 0,33 | 0,00 | 30,89 | 0 |
|        |      | 2021 | 1 | 4,85  | 0,66 | 4 | 0,33 | 0,00 | 31,22 | 0 |
| 4<br>4 | PTIS | 2019 | 0 | 0,79  | 0,82 | 3 | 0,50 | 0,00 | 26,94 | 0 |
|        |      | 2020 | 0 | 0,82  | 0,82 | 3 | 0,50 | 0,00 | 26,93 | 0 |
|        |      | 2021 | 0 | 0,82  | 0,82 | 3 | 0,50 | 0,00 | 26,92 | 0 |
| 4<br>5 | PTRO | 2019 | 1 | 1,83  | 0,70 | 3 | 0,40 | 0,14 | 29,67 | 0 |
|        |      | 2020 | 1 | 1,70  | 0,70 | 5 | 0,40 | 0,15 | 29,64 | 0 |
|        |      | 2021 | 1 | 4,99  | 0,70 | 3 | 0,33 | 0,15 | 28,36 | 0 |
| 4<br>6 | RAJA | 2019 | 0 | 2,09  | 0,32 | 3 | 0,20 | 0,43 | 28,55 | 0 |
|        |      | 2020 | 0 | 2,37  | 0,32 | 2 | 0,20 | 0,43 | 28,49 | 0 |
|        |      | 2021 | 0 | 1,28  | 0,32 | 3 | 0,20 | 0,43 | 28,81 | 0 |
| 4<br>7 | RUIS | 2019 | 0 | 1,96  | 0,38 | 3 | 0,33 | 0,28 | 27,86 | 0 |
|        |      | 2020 | 0 | 1,89  | 0,38 | 3 | 0,33 | 0,28 | 27,93 | 0 |
|        |      | 2021 | 0 | 1,99  | 0,38 | 3 | 0,33 | 0,28 | 27,89 | 0 |
| 4<br>8 | SHIP | 2019 | 0 | 1,31  | 0,82 | 3 | 0,50 | 0,00 | 28,84 | 0 |
|        |      | 2020 | 0 | 1,17  | 0,82 | 3 | 0,50 | 0,00 | 29,06 | 0 |
|        |      | 2021 | 0 | 1,17  | 0,82 | 3 | 0,50 | 0,00 | 29,06 | 0 |
| 4<br>9 | SMMT | 2019 | 0 | 1,15  | 0,85 | 3 | 0,33 | 0,00 | 27,49 | 0 |
|        |      | 2020 | 0 | 0,87  | 0,85 | 3 | 0,50 | 0,00 | 27,51 | 0 |
|        |      | 2021 | 0 | 2,62  | 0,84 | 3 | 0,50 | 0,00 | 27,68 | 0 |
| 5<br>0 | SMRU | 2019 | 0 | 0,21  | 0,59 | 3 | 0,50 | 0,00 | 28,15 | 1 |
|        |      | 2020 | 0 | -0,85 | 0,60 | 3 | 0,50 | 0,00 | 27,88 | 1 |
|        |      | 2021 | 0 | -1,37 | 0,60 | 3 | 0,50 | 0,00 | 27,66 | 1 |
| 5<br>1 | SOCI | 2019 | 0 | 1,07  | 0,80 | 3 | 0,33 | 0,05 | 29,89 | 0 |
|        |      | 2020 | 0 | 1,13  | 0,80 | 3 | 0,33 | 0,05 | 29,86 | 0 |
|        |      | 2021 | 0 | 1,25  | 0,80 | 3 | 0,33 | 0,05 | 29,75 | 0 |
| 5<br>2 | SURE | 2019 | 0 | 0,30  | 0,84 | 3 | 0,33 | 0,00 | 27,48 | 0 |
|        |      | 2020 | 0 | 1,18  | 0,33 | 3 | 0,33 | 0,00 | 27,72 | 0 |
|        |      | 2021 | 0 | 0,86  | 0,92 | 3 | 0,25 | 0,00 | 27,63 | 0 |
| 5<br>3 | TAMU | 2019 | 0 | 0,43  | 0,80 | 3 | 0,33 | 0,00 | 27,83 | 0 |
|        |      | 2020 | 0 | 0,75  | 0,80 | 3 | 0,50 | 0,00 | 27,78 | 0 |
|        |      | 2021 | 0 | 0,68  | 0,80 | 3 | 0,50 | 0,00 | 27,57 | 0 |

|        |      |      |   |      |      |   |      |      |       |   |
|--------|------|------|---|------|------|---|------|------|-------|---|
| 5<br>4 | TCPI | 2019 | 0 | 1,67 | 0,80 | 3 | 0,50 | 0,00 | 28,76 | 0 |
|        |      | 2020 | 0 | 1,37 | 0,80 | 3 | 0,50 | 0,00 | 28,64 | 0 |
|        |      | 2021 | 0 | 1,44 | 0,80 | 3 | 0,50 | 0,00 | 28,68 | 0 |
| 5<br>5 | TEBE | 2019 | 0 | 2,14 | 0,79 | 3 | 0,33 | 0,21 | 27,52 | 0 |
|        |      | 2020 | 0 | 2,07 | 0,71 | 3 | 0,33 | 0,16 | 27,45 | 0 |
|        |      | 2021 | 0 | 3,53 | 0,64 | 3 | 0,33 | 0,04 | 27,62 | 0 |
| 5<br>6 | TOBA | 2019 | 1 | 1,68 | 0,93 | 3 | 0,33 | 0,00 | 29,81 | 0 |
|        |      | 2020 | 1 | 1,08 | 0,93 | 3 | 0,33 | 0,00 | 30,02 | 0 |
|        |      | 2021 | 1 | 3,01 | 0,92 | 3 | 0,60 | 0,00 | 30,06 | 0 |
| 5<br>7 | TPMA | 2019 | 0 | 2,06 | 0,95 | 3 | 0,33 | 0,00 | 28,07 | 0 |
|        |      | 2020 | 0 | 2,09 | 0,95 | 3 | 0,33 | 0,00 | 28,01 | 0 |
|        |      | 2021 | 0 | 2,47 | 0,81 | 3 | 0,33 | 0,00 | 29,91 | 0 |
| 5<br>8 | WINS | 2019 | 0 | 0,71 | 0,40 | 3 | 0,33 | 0,21 | 28,87 | 1 |
|        |      | 2020 | 0 | 0,79 | 0,35 | 3 | 0,33 | 0,21 | 28,76 | 1 |
|        |      | 2021 | 0 | 2,40 | 0,34 | 3 | 0,67 | 0,14 | 28,59 | 1 |
| 5<br>9 | WOWS | 2019 | 0 | 1,76 | 0,63 | 3 | 0,33 | 0,06 | 27,42 | 0 |
|        |      | 2020 | 0 | 1,88 | 0,63 | 3 | 0,33 | 0,06 | 27,36 | 0 |
|        |      | 2021 | 0 | 1,80 | 0,63 | 3 | 0,33 | 0,06 | 27,30 | 0 |

## Lampiran 9. Output Hasil Olah Data SPSS Versi 25

### Statistik Deskriptif

#### Descriptive Statistics

|                            | N   | Minimum | Maximum | Mean    | Std. Deviation |
|----------------------------|-----|---------|---------|---------|----------------|
| Kondisi Keuangan           | 177 | -8,41   | 9,50    | 1,2813  | 2,02622        |
| Kepemilikan Institusional  | 177 | ,00     | 1,27    | ,6114   | ,24248         |
| Komite Audit               | 177 | 1       | 5       | 3,10    | ,565           |
| Dewan Komisaris Independen | 177 | ,00     | ,67     | ,3919   | ,13042         |
| Kepemilikan Manajerial     | 177 | ,00     | ,67     | ,0642   | ,12527         |
| Ukuran Perusahaan          | 177 | 23,59   | 32,30   | 28,7085 | 1,81291        |
| Valid N (listwise)         | 177 |         |         |         |                |

## Perhitungan Statistik Deskriptif Opini Audit Going Concern

### Opini Audit Going Concern

|       |   | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | Perusahaan tidak menerima opini audit going concern | 146       | 82,5    | 82,5          | 82,5               |
|       | Perusahaan menerima opini audit going concern       | 31        | 17,5    | 17,5          | 100,0              |
| Total |   | 177       | 100,0   | 100,0         |                    |

## Perhitungan Statistik Deskriptif Kualitas Audit

### Kualitas Audit

|       |   | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---|-----------|---------|---------------|--------------------|
| Valid | Perusahaan yang tidak diaudit oleh KAP Big Four | 120       | 67,8    | 67,8          | 67,8               |
|       | Perusahaan yang diaudit oleh KAP Big Four       | 57        | 32,2    | 32,2          | 100,0              |
| Total |   | 177       | 100,0   | 100,0         |                    |

## Hasil Uji Kelayakan Model Regresi

### Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1    | 6,970      | 8  | ,540 |

## Hasil Uji Kelayakan Keseluruhan Model (*overall fit model test*)

### Iteration History<sup>a,b,c</sup>

| Iteration |   | -2 Log likelihood | Coefficients Constant |
|-----------|---|-------------------|-----------------------|
| Step 0    | 1 | 165,925           | -1,299                |
|           | 2 | 164,245           | -1,532                |
|           | 3 | 164,237           | -1,550                |
|           | 4 | 164,237           | -1,550                |

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 164,237
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

### Iteration History<sup>a,b,c,d</sup>

| Iteration |    | Coefficients      |          |                |                  |                           |              |                            |                        |                   |
|-----------|----|-------------------|----------|----------------|------------------|---------------------------|--------------|----------------------------|------------------------|-------------------|
|           |    | -2 Log likelihood | Constant | Kualitas Audit | Kondisi Keuangan | Kepemilikan Institusional | Komite Audit | Dewan Komisaris Independen | Kepemilikan Manajerial | Ukuran Perusahaan |
| Step 1    | 1  | 127,491           | -2,905   | -,731          | -,234            | -1,445                    | ,156         | -,730                      | -2,565                 | ,104              |
|           | 2  | 105,372           | -7,373   | -1,818         | -,467            | -1,879                    | ,329         | -1,837                     | -4,375                 | ,269              |
|           | 3  | 97,648            | -11,572  | -3,170         | -,637            | -2,024                    | ,568         | -2,581                     | -6,019                 | ,407              |
|           | 4  | 95,122            | -13,798  | -4,665         | -,709            | -2,083                    | ,927         | -2,645                     | -7,023                 | ,450              |
|           | 5  | 94,260            | -14,636  | -6,176         | -,728            | -2,135                    | 1,261        | -2,498                     | -7,393                 | ,444              |
|           | 6  | 94,009            | -14,906  | -7,398         | -,732            | -2,158                    | 1,383        | -2,448                     | -7,475                 | ,440              |
|           | 7  | 93,926            | -14,937  | -8,431         | -,733            | -2,160                    | 1,396        | -2,443                     | -7,483                 | ,440              |
|           | 8  | 93,896            | -14,938  | -9,435         | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 9  | 93,885            | -14,938  | -10,437        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 10 | 93,881            | -14,938  | -11,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 11 | 93,879            | -14,938  | -12,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 12 | 93,879            | -14,938  | -13,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 13 | 93,879            | -14,938  | -14,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 14 | 93,879            | -14,938  | -15,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 15 | 93,879            | -14,938  | -16,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 16 | 93,879            | -14,938  | -17,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 17 | 93,879            | -14,938  | -18,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 18 | 93,879            | -14,938  | -19,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 19 | 93,879            | -14,938  | -20,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |
|           | 20 | 93,879            | -14,938  | -21,438        | -,733            | -2,160                    | 1,397        | -2,443                     | -7,483                 | ,440              |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 164,237

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

## Koefisien Determinasi

### Model Summary

| Step | -2 Log likelihood   | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1    | 93,879 <sup>a</sup> | ,328                 | ,543                |

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

## Matrik Klasifikasi

### Classification Table<sup>a</sup>

|        | Observed                  |   | Predicted   |   | Percentage Correct |
|--------|---------------------------|---|---|---|--------------------|
|        |                           |   | Perusahaan tidak menerima opini audit going concern | Perusahaan menerima opini audit going concern |                    |
| Step 1 | Opini Audit Going Concern | Perusahaan tidak menerima opini audit going concern | 141   | 5   | 96,6               |
|        |                           | Perusahaan menerima opini audit going concern       | 15  | 16  | 51,6               |
|        | Overall Percentage        |   |   |   | 88,7               |

a. The cut value is ,500

## Hasil Pengujian Regresi Logistik

### Variables in the Equation

|                     |                            | B       | S.E.     | Wald   | df | Sig. | Exp(B) |
|---------------------|----------------------------|---------|----------|--------|----|------|--------|
| Step 1 <sup>a</sup> | Kualitas Audit             | -21,438 | 4315,244 | ,000   | 1  | ,996 | ,000   |
|                     | Kondisi Keuangan           | -,733   | ,192     | 14,567 | 1  | ,000 | ,481   |
|                     | Kepemilikan Institusional  | -2,160  | 1,098    | 3,874  | 1  | ,049 | ,115   |
|                     | Komite Audit               | 1,397   | ,977     | 2,043  | 1  | ,153 | 4,042  |
|                     | Dewan Komisaris Independen | -2,443  | 2,026    | 1,454  | 1  | ,228 | ,087   |
|                     | Kepemilikan Manajerial     | -7,483  | 3,664    | 4,172  | 1  | ,041 | ,001   |
|                     | Ukuran Perusahaan          | ,440    | ,200     | 4,826  | 1  | ,028 | 1,553  |
|                     | Constant                   | -14,938 | 5,408    | 7,631  | 1  | ,006 | ,000   |

a. Variable(s) entered on step 1: Kualitas Audit, Kondisi Keuangan, Kepemilikan Institusional, Komite Audit, Dewan Komisaris Independen, Kepemilikan Manajerial, Ukuran Perusahaan.