LAMPIRAN-LAMPIRAN

Lampiran 1 Sampel Penelitian

No	Kode Emiten	Nama Perusahaan
1	ACES	PT. Ace Hardware Indonesia Tbk
2	ADRO	PT. Adaro Energy Indonesia Tbk
3	AKRA	PT. AKR Corporindo Tbk
4	ANTM	PT. Aneka Tambang Tbk
5	BRPT	PT. Barito Pacific Tbk
6	CPIN	PT. Charoen Pokphand Indonesia Tbk
7	EXCL	PT. XL Axiata Tbk
8	ICBP	PT. Indofood CBP Sukses Makmur Tbk
9	INCO	PT. Vale Indonesia Tbk
10	INDF	PT. Indofood Sukses Makmur Tbk
11	INTP	PT. Indocement Tunggal Prakarsa Tbk
12	ITMG	PT. Indo Tambangraya Megah Tbk
13	KLBF	PT. Kalbe Farma Tbk
14	PGAS	PT. Perusahaan Gas Negara Tbk
15	PTBA	PT. Bukit Asam Tbk
16	SCMA	PT. Surya Citra Media Tbk
17	SMGR	PT. Semen Indonesia (Persero) Tbk
18	TLKM	PT. Telkom Indonesia (Persero) Tbk
19	TPIA	PT. Chandra Asri Petrochemical Tbk
20	UNTR	PT. United Tractors Tbk
21	UNVR	PT. Unilever Indonesia Tbk

Lampiran 2 Data Penelitian

NO	KODE EMITEN	TAHUN	AUDIT TENURE	AUDIT MARKET CONCENTRATION	FEE AUDIT	ROTASI AUDIT	KUALITAS AUDIT
1	ACES	2019	1	0.44	24.61	0	0.81
2	ACES	2020	2	0.53	25.25	0	0.22
3	ACES	2021	1	0.35	25.31	1	0.19
4	ACES	2022	2	0.32	24.05	0	0.44
5	ACES	2023	3	0.34	24.35	0	0.45
6	ADRO	2019	1	0.28	27.35	0	-0.02
7	ADRO	2020	2	0.25	26.78	0	-0.11
8	ADRO	2021	3	0.26	26.72	0	0.16
9	ADRO	2022	1	0.18	26.89	1	0.27
10	ADRO	2023	2	0.19	26.70	0	-0.01
11	AKRA	2019	1	0.01	24.70	0	-0.48
12	AKRA	2020	2	0.01	24.43	0	-0.42
13	AKRA	2021	3	0.01	23.71	0	-0.67
14	AKRA	2022	1	0.00	25.17	1	-0.57
15	AKRA	2023	2	0.01	24.44	0	-0.35
16	ANTM	2019	1	0.02	25.44	0	-0.20
17	ANTM	2020	2	0.02	25.59	0	-0.40
18	ANTM	2021	3	0.02	26.53	0	-0.18
19	ANTM	2022	1	0.01	25.86	1	-0.11
20	ANTM	2023	1	0.01	26.42	1	-0.32
21	BRPT	2019	1	0.19	24.76	0	0.57
22	BRPT	2020	1	0.22	26.08	1	0.58

23	BRPT	2021	2	0.25	25.91	0	0.54
24	BRPT	2022	1	0.13	26.09	1	0.53
25	BRPT	2023	2	0.13	26.01	0	0.53
26	CPIN	2019	1	0.08	25.48	0	-0.36
27	CPIN	2020	2	0.03	25.59	0	-0.28
28	CPIN	2021	1	0.03	25.91	1	-0.43
29	CPIN	2022	2	0.04	25.91	0	-0.32
30	CPIN	2023	3	0.04	25.54	0	-0.34
31	EXCL	2019	1	0.10	25.82	0	-0.28
32	EXCL	2020	2	0.09	24.82	0	-0.30
33	EXCL	2021	3	0.09	24.93	0	-0.25
34	EXCL	2022	1	0.12	25.22	1	-0.27
35	EXCL	2023	2	0.11	25.31	0	-0.25
36	ICBP	2019	1	0.13	25.24	0	0.50
37	ICBP	2020	1	0.32	24.94	1	0.55
38	ICBP	2021	1	0.34	24.99	1	0.21
39	ICBP	2022	2	0.32	25.47	0	0.19
40	ICBP	2023	3	0.32	25.07	0	1.79
41	INCO	2019	1	0.02	24.39	0	0.49
42	INCO	2020	2	0.02	24.27	0	0.43
43	INCO	2021	3	0.02	23.99	0	0.46
44	INCO	2022	1	0.01	25.29	1	0.45
45	INCO	2023	1	0.01	25.69	0	0.45
46	INDF	2019	1	0.81	25.16	0	-1.51
47	INDF	2020	1	0.79	25.51	1	-1.59
48	INDF	2021	1	0.78	25.34	1	-0.97

49	INDF	2022	2	0.78	25.36	0	-0.89
50	INDF	2023	3	0.79	25.42	0	-0.88
51	INTP	2019	1	0.02	24.50	0	0.77
52	INTP	2020	1	0.01	24.46	1	0.80
53	INTP	2021	2	0.01	24.97	0	0.83
54	INTP	2022	3	0.00	25.33	0	0.90
55	INTP	2023	1	0.00	25.30	1	1.15
56	ITMG	2019	1	0.01	25.06	0	-0.16
57	ITMG	2020	2	0.01	24.04	0	-0.32
58	ITMG	2021	3	0.01	23.61	0	-0.11
59	ITMG	2022	1	0.01	24.38	1	0.03
60	ITMG	2023	2	0.01	24.35	0	-0.04
61	KLBF	2019	1	1.00	24.46	0	-0.17
62	KLBF	2020	1	1.00	24.87	1	-0.12
63	KLBF	2021	2	1.00	25.46	0	-0.16
64	KLBF	2022	3	1.00	25.28	0	-0.04
65	KLBF	2023	1	1.00	25.02	1	-0.13
66	PGAS	2019	1	0.29	26.01	0	-0.34
67	PGAS	2020	1	0.35	25.84	1	-0.06
68	PGAS	2021	1	0.26	25.56	1	-0.31
69	PGAS	2022	1	0.09	25.83	1	-0.41
70	PGAS	2023	2	0.08	25.79	0	-0.33
71	PTBA	2019	1	0.02	26.12	0	0.61
72	PTBA	2020	2	0.02	26.19	0	0.57
73	PTBA	2021	3	0.03	26.38	0	0.62
74	PTBA	2022	1	0.01	26.28	1	0.51

75	PTBA	2023	2	0.01	26.50	0	0.45
76	SCMA	2019	1	0.57	25.59	0	0.00
77	SCMA	2020	2	0.47	25.23	0	-0.14
78	SCMA	2021	3	0.67	25.43	0	-0.15
79	SCMA	2022	1	0.72	25.91	1	-0.06
80	SCMA	2023	2	0.69	25.72	0	-0.19
81	SMGR	2019	1	0.13	26.02	0	-7.39
82	SMGR	2020	2	0.11	25.94	0	-4.50
83	SMGR	2021	3	0.08	25.93	0	-4.56
84	SMGR	2022	1	0.04	26.00	1	-4.57
85	SMGR	2023	2	0.03	25.83	0	-4.45
86	TLKM	2019	1	1.21	27.40	0	-4.32
87	TLKM	2020	2	1.23	27.61	0	-4.15
88	TLKM	2021	1	1.25	27.39	1	-3.83
89	TLKM	2022	1	1.15	27.72	1	-3.60
90	TLKM	2023	2	1.17	27.63	0	-3.70
91	TPIA	2019	1	0.05	23.31	0	3.38
92	TPIA	2020	2	0.05	23.89	0	3.13
93	TPIA	2021	3	0.07	24.36	0	2.97
94	TPIA	2022	1	0.04	24.85	1	2.24
95	TPIA	2023	2	0.04	24.15	0	2.38
96	UNTR	2019	1	1.00	24.93	0	-3.46
97	UNTR	2020	1	1.00	24.69	1	-3.31
98	UNTR	2021	2	1.00	24.39	0	-3.15
99	UNTR	2022	3	1.00	25.41	0	-3.21
100	UNTR	2023	1	1.00	25.90	1	-86.73

101	UNVR	2019	1	0.04	25.75	0	-0.35
102	UNVR	2020	1	0.01	25.91	1	-0.34
103	UNVR	2021	2	0.01	25.76	0	-0.40
104	UNVR	2022	3	0.01	25.78	0	-0.40
105	UNVR	2023	1	0.01	25.67	1	-0.42

Data Penelitian Setelah Menggunakan Metode Z Score dan di Outlier

NO	KODE EMITEN	TAHUN	AUDIT TENURE	AUDIT MARKET CONCENTRATION	FEE AUDIT	ROTASI AUDIT	KUALITAS AUDIT
1	ACES	2019	1	0.18	-3.72	0	0.83
2	ACES	2020	2	0.28	-3.07	0	0.24
3	ACES	2021	1	0.10	-3.02	1	0.21
4	ACES	2022	2	0.06	-4.28	0	0.46
5	ACES	2023	3	0.08	-3.98	0	0.47
6	ADRO	2019	1	0.03	-0.98	0	0.00
7	ADRO	2020	2	-0.01	-1.54	0	-0.09
8	ADRO	2021	3	0.01	-1.61	0	0.18
9	ADRO	2022	1	-0.08	-1.43	1	0.29
10	ADRO	2023	2	-0.06	-1.62	0	0.01
11	AKRA	2019	1	-0.24	-3.63	0	-0.47
12	AKRA	2020	2	-0.25	-3.90	0	-0.42
13	AKRA	2021	3	-0.24	-4.62	0	-0.64
14	AKRA	2022	1	-0.25	-3.16	1	-0.54
15	AKRA	2023	2	-0.25	-3.88	0	-0.33
16	ANTM	2019	1	-0.24	-2.89	0	-0.17
17	ANTM	2020	2	-0.24	-2.74	0	-0.37
18	ANTM	2021	3	-0.24	-1.80	0	-0.14
19	ANTM	2022	1	-0.25	-2.47	1	-0.10
20	ANTM	2023	1	-0.25	-1.91	1	-0.29
21	BRPT	2019	1	-0.06	-3.57	0	0.59
22	BRPT	2020	1	-0.04	-2.25	1	0.60

23	BRPT	2021	2	-0.01	-2.42	0	0.56
24	BRPT	2022	1	-0.13	-2.24	1	0.55
25	BRPT	2023	2	-0.13	-2.32	0	0.55
26	CPIN	2019	1	-0.18	-2.85	0	-0.34
27	CPIN	2020	2	-0.23	-2.74	0	-0.26
28	CPIN	2021	1	-0.23	-2.42	1	-0.41
29	CPIN	2022	2	-0.22	-2.42	0	-0.30
30	CPIN	2023	3	-0.22	-2.79	0	-0.33
31	EXCL	2019	1	-0.16	-2.51	0	-0.26
32	EXCL	2020	2	-0.16	-3.51	0	-0.28
33	EXCL	2021	3	-0.17	-3.39	0	-0.23
34	EXCL	2022	1	-0.14	-3.11	1	-0.25
35	EXCL	2023	2	-0.15	-3.02	0	-0.23
36	ICBP	2019	1	-0.12	-3.09	0	0.52
37	ICBP	2020	1	0.06	-3.39	1	0.57
38	ICBP	2021	1	0.08	-3.34	1	0.23
39	ICBP	2022	2	0.06	-2.86	0	0.20
40	INCO	2019	1	-0.24	-3.93	0	0.50
41	INCO	2020	2	-0.24	-4.06	0	0.45
42	INCO	2021	3	-0.24	-4.34	0	0.47
43	INCO	2022	1	-0.25	-3.03	1	0.47
44	INCO	2023	1	-0.25	-2.64	0	0.47
45	INDF	2019	1	0.56	-3.17	0	-1.49
46	INDF	2020	1	0.53	-2.82	1	-1.57
47	INDF	2021	1	0.52	-2.99	1	-0.95
48	INDF	2022	2	0.52	-2.97	0	-0.87

49	INDF	2023	3	0.53	-2.91	0	-0.86
50	INTP	2019	1	-0.24	-3.83	0	0.78
51	INTP	2020	1	-0.24	-3.87	1	0.82
52	INTP	2021	2	-0.25	-3.36	0	0.85
53	INTP	2022	3	-0.25	-3.00	0	0.92
54	INTP	2023	1	-0.25	-3.03	1	1.17
55	ITMG	2019	1	-0.25	-3.27	0	-0.14
56	ITMG	2020	2	-0.25	-4.29	0	-0.30
57	ITMG	2021	3	-0.24	-4.72	0	-0.09
58	ITMG	2022	1	-0.25	-3.95	1	0.04
59	ITMG	2022	2	-0.25	-3.98	0	-0.02
60	KLBF	2019	1	0.74	-3.87	0	-0.15
61	KLBF	2020	1	0.74	-3.46	1	-0.11
62	KLBF	2021	2	0.74	-2.87	0	-0.14
63	KLBF	2022	3	0.74	-3.05	0	-0.03
64	KLBF	2023	1	0.74	-3.31	1	-0.11
65	PGAS	2019	1	0.04	-2.32	0	-0.32
66	PGAS	2020	1	0.09	-2.49	1	-0.04
67	PGAS	2021	1	0.00	-2.77	1	-0.30
68	PGAS	2022	1	-0.17	-2.49	1	-0.39
69	PGAS	2023	2	-0.18	-2.54	0	-0.31
70	PTBA	2019	1	-0.24	-2.21	0	0.63
71	PTBA	2020	2	-0.24	-2.14	0	0.59
72	PTBA	2021	3	-0.23	-1.95	0	0.64
73	PTBA	2022	1	-0.24	-2.05	1	0.52
74	PTBA	2023	2	-0.25	-1.83	0	0.47

75	SCMA	2019	1	0.31	-2.73	0	0.02
76	SCMA	2020	2	0.21	-3.10	0	-0.13
77	SCMA	2021	3	0.42	-2.90	0	-0.13
78	SCMA	2022	1	0.47	-2.42	1	-0.04
79	SCMA	2023	2	0.43	-2.61	0	-0.17
80	UNTR	2019	1	0.74	-3.40	0	-3.44
81	UNTR	2020	1	0.74	-3.64	1	-3.29
82	UNTR	2021	2	0.74	-3.94	0	-3.14
83	UNTR	2022	3	0.74	-2.92	0	-3.19
84	UNVR	2019	1	-0.22	-2.58	0	-0.33
85	UNVR	2020	1	-0.24	-2.42	1	-0.32
86	UNVR	2021	2	-0.25	-2.57	0	-0.38
87	UNVR	2022	3	-0.25	-2.54	0	-0.39
88	UNVR	2023	1	-0.25	-2.66	1	-0.40

Lampiran 3 Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AT	88	1.00	3.00	1.6477	.75870
AMC	88	-.25	.74	.0094	.33540
FA	88	-4.72	-.98	-2.9594	.75351
RA	88	.00	1.00	.3068	.46382
KA	88	-3.44	1.17	-.1491	.84538
Valid N (listwise)	88				

Lampiran 4 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		88
Normal Parameters[a,b]	Mean	.8650352
	Std. Deviation	1.92229650
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.054
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Lampiran 5 Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	AT	.673	1.486
	AMC	.989	1.011
	FA	.974	1.026
	RA	.667	1.498

a. Dependent Variable: KA

Lampiran 6 Uji Heteroskedastisitas

Hasil Sebelum Transformasi Data

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.407	.476		.855	.395
	AT	.150	.148	.088	1.017	.312
	AMC	2.192	.276	.569	7.947	.000
	FA	-.183	.124	-.107	-1.483	.142
	RA	1.436	.243	.515	5.913	.000

a. Dependent Variable: ABRESID

Hasil Setelah Transformasi Data

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.904	.667		1.356	.186
	AT	-.080	.212	-.083	-.375	.710
	AMC	.676	.778	.159	.869	.392
	FA	.039	.157	.046	.248	.806
	RA	-.032	.333	-.021	-.097	.924

a. Dependent Variable: ABRESID_2

Lampiran 7 Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value[a]	.66560
Cases < Test Value	44
Cases >= Test Value	44
Total Cases	88
Number of Runs	39
Z	-1.287
Asymp. Sig. (2-tailed)	.198

a. Median

Lampiran 8 Regresi Linear Berganda

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.086	.401		.215	.830
	AT	-.022	.125	-.019	-.173	.863
	AMC	-1.358	.233	-.539	-5.835	.000
	FA	.066	.104	.059	.634	.528
	RA	.027	.205	.015	.134	.894

a. Dependent Variable: KA

Lampiran 9 Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.548[a]	.300	.266	.72407

a. Predictors: (Constant), RA, AMC, FA, AT

Lampiran 10 Uji T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.086	.401		.215	.830
	AT	-.022	.125	-.019	-.173	.863
	AMC	-1.358	.233	-.539	-5.835	.000
	FA	.066	.104	.059	.634	.528
	RA	.027	.205	.015	.134	.894

a. Dependent Variable: KA

Lampiran 11 Daftar Riwayat Hidup

DAFTAR RIWAYAT HIDUP

A. IDENTITAS

1.	Nama	: Syintia Amanda Rhetha
2.	Tempat tanggal lahir	: Pekalongan, 21 Desember 2002
3.	Alamat rumah	: Ds. Pangkah, Kec. Karangdadap, Kab. Pekalongan
4.	Alamat tinggal	: Ds. Pangkah, Kec. Karangdadap, Kab. Pekalongan
5.	Nomor handphone	: 0821 3678 1426
6.	Email	: syintiaamanda12@gmail.com
7.	Nama ayah	: Ihwan Nudin
8.	Pekerjaan ayah	: Wiraswasta
9.	Nama ibu	: Sudarmi
10.	Pekerjaan ibu	: Ibu Rumah Tangga

B. RIWAYAT PENDIDIKAN

1.	SD	: SD Negeri Pangkah, (2009 – 2015)
2.	SMP	: SMP Negeri 14 Pekalongan, (2015 – 2018)
3.	SMA	: SMK Islamiyyah Sapugarut, (2018 – 2021)

C. PENGALAMAN ORGANISASI

1. HMJ Akuntansi Syariah, Departemen Luar Negeri, 2021-2022
2. Awardee BSI Scholarship, Anggota, 2022

D. PRESTASI AKADEMIK/SENI/OLAHRAGA

1. Business Plan, Juara 3, Nasional, 2023
2. Lomba Ide Bisnis Pemuda, Juara 2, Kab. Pekalongan, 2024
3. *Business Plan in International Olympiad on Islamic Economics and Business*, Internasional, Juara 6, 2024
4. *Presentator at ASES Bandirma International Scientific Studies* Conference, Internasional, 2023
5. *Presentator at Bilsel International Turabdin Scientific Researches and Innovation Congres*, Internasional, 2023

Pekalongan, 21 Mei 2025

Syintia Amanda Rhetha