

LAMPIRAN

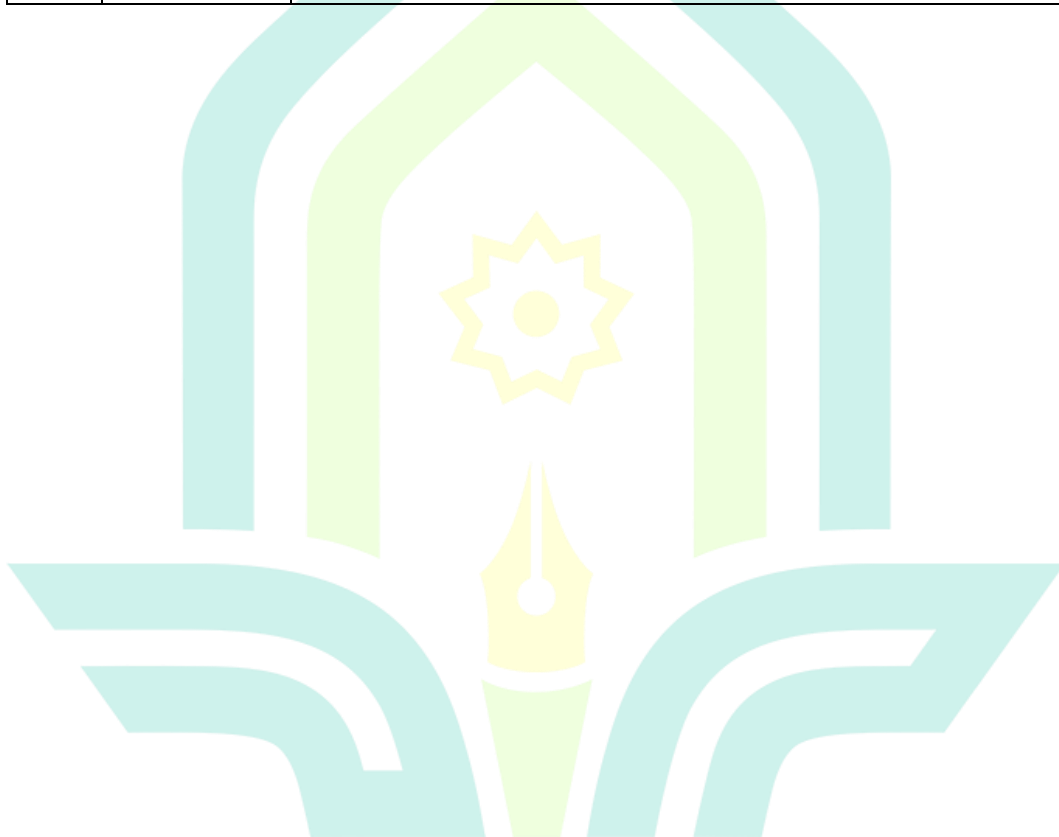
Lampiran 1 Populasi Sampel Penelitian

No	Kode	Nama Perusahaan
1	ABMM	PT. ABM Investama Tbk.
2	AMFG	PT Asahimas Flat Glass Tbk
3	AMIN	PT. Ateliers Mecaniques D'Indonesie Tbk.
4	APII	PT. Arita Prima Indonesia Tbk.
5	ARNA	PT. Arwana Citramulia Tbk.
6	ASGR	PT. Astra Graphia Tbk.
7	ASII	PT. Astra International Tbk.
8	BINO	PT. Perma Plasindo Tbk.
9	BLUE	PT. Berkah Prima Perkasa Tbk.
10	BMTR	PT. Global Mediacom Tbk.
11	BNBR	PT. Bakrie & Brothers Tbk
12	CAKK	PT. Cahayaputra Asa Keramik Tbk.
13	CCSI	PT. Communication Cable Systems Indonesia Tbk
14	CRSN	PT. Carsurin Tbk
15	DYAN	PT. Dyandra Media International Tbk.
16	FOLK	PT. Multi Garam Utama Tbk
17	GPSO	PT. Geoprima Solusi Tbk.
18	HEXA	PT. Hexindo Adiperkasa Tbk.
19	HOPE	PT. Harapan Duta Pertiwi Tbk.
20	HYGN	PT Ecocare Indo Pasifik Tbk
21	ICON	PT. Island Concepts Indonesia Tbk.
22	IKBI	PT. Sumi Indo Kabel Tbk.
23	IMPC	PT. Impack Pratama Industri Tbk.
24	INDX	PT. Tanah Laut Tbk.
25	JECC	PT. Jembo Cable Company Tbk.
26	JTPE	PT. Jasuindo Tiga Perkasa Tbk.
27	KBLI	PT. KMI Wire and Cable Tbk.
28	KBLM	PT. Kabelindo Murni Tbk.
29	KIAS	PT. Keramik Indonesia Assosiasi Tbk.
30	KING	PT. Hoffmen Cleanindo Tbk.
31	KOBX	PT. Kobexindo Tractors Tbk.
32	KOIN	PT. Kokoh Inti Arebama Tbk.
33	KONI	PT. Perdana Bangun Pusaka Tbk.
34	KUAS	PT. Ace Oldfields Tbk.
35	LABA	PT. Ladangbaja Murni Tbk.

36	LION	PT. Lion Metal Works Tbk.
37	MARK	PT. Mark Dynamics Indonesia Tbk.
38	MFMI	PT. Multifiling Mitra Indonesia Tbk.
39	MHKI	PT. Multi Hanna Kreasindo Tbk
40	MLIA	PT. Mulia Industrindo Tbk.
41	MLPL	PT. Multipolar Tbk.
42	NTBK	PT. Nusatama Berkah Tbk.
43	PADA	PT. Personel Alih Daya Tbk.
44	PIPA	PT. Multi Makmur Lemindo Tbk.
45	PTMP	PT. Mitra Pack Tbk.
46	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk.
47	SINI	PT. Singaraja Putra Tbk.
48	SKRN	PT. Superkrane Mitra Utama Tbk.
49	SMIL	PT. Sarana Mitra Luas Tbk.
50	SOSS	PT. Shield On Service Tbk.
51	SPTO	PT. Surya Pertiwi Tbk.
52	TFAS	PT. Telefast Indonesia Tbk.
53	TIRA	PT. Tira Austenite Tbk
54	TOTO	PT. Surya Toto Indonesia Tbk.
55	MUTU	PT. Mutuagung Lestari Tbk
56	TRIL	PT. Triwira Insanlestari Tbk.
57	UNTR	PT. United Tractors Tbk.
58	VISI	PT. Satu Visi Putra Tbk
59	VOKS	PT. Voksel Electric Tbk.
60	WIDI	PT. Widian Jaya Krenindo Tbk
61	ZBRA	PT. Dosni Roha Indonesia Tbk.
62	NAIK	PT. Adiwarna Anugerah Abadi Tbk

Lampiran 2 Daftar Sampel Penelitian

No	Kode	Nama Perusahaan
1	ARNA	PT. Arwana Citramulia Tbk
2	ASGR	PT. Astra Graphia Tbk
3	CAKK	PT. Cahayaputra Asa Keramik Tbk
4	CCSI	PT. Communication Cable Systems Indonesia Tbk
5	IMPC	PT. Impack Pratama Industri Tbk
6	JTPE	PT. Jasuindo Tiga Perkasa Tbk
7	KBLI	PT. KMI Wire and Cable Tbk
8	KIAS	PT. Keramika Indonesia Assosiasi Tbk
9	KOIN	PT. Kokoh Inti Arebama Tbk
10	LABA	PT. Ladangbaja Murni Tbk
11	UNTR	PT. United Tractors Tbk
12	VOKS	PT. Voksel Electric Tbk



Lampiran 3 Data Perhitungan *Fee Audit*

Kode	Tahun	Fee Audit (X1)	Ln (Fee Audit)
ARNA	2021	Rp 1.822.000.000,00	21,3232
	2022	Rp 1.925.000.000,00	21,3782
	2023	Rp 2.030.000.000,00	21,4313
	2024	Rp 2.040.000.000,00	21,4362
	2025	Rp 2.100.000.000,00	21,4652
ASGR	2021	Rp 1.115.000.000,00	20,8321
	2022	Rp 1.403.309.000,00	21,0621
	2023	Rp 2.360.000.000,00	21,5819
	2024	Rp 2.388.919.000,00	21,5941
	2025	Rp 2.245.956.000,00	21,5324
CAKK	2021	Rp 90.000.000,00	18,3153
	2022	Rp 110.000.000,00	18,5160
	2023	Rp 180.000.000,00	19,0085
	2024	Rp 180.000.000,00	19,0085
	2025	Rp 115.000.000,00	18,5604
CCSI	2021	Rp 140.000.000,00	18,7572
	2022	Rp 150.000.000,00	18,8261
	2023	Rp 150.000.000,00	18,8261
	2024	Rp 125.000.000,00	18,6438
	2025	Rp 125.000.000,00	18,6438
IMPC	2021	Rp 701.000.000,00	20,3680
	2022	Rp 701.000.000,00	20,3680
	2023	Rp 869.000.000,00	20,5829
	2024	Rp 22.500.000,00	16,9290
	2025	Rp 992.000.000,00	20,7152
JTPE	2021	Rp 302.500.000,00	19,5276
	2022	Rp 388.500.000,00	19,7778
	2023	Rp 405.150.000,00	19,8198
	2024	Rp 455.100.000,00	19,9360
	2025	Rp 499.500.000,00	20,0291
KBLI	2021	Rp 750.000.000,00	20,4356
	2022	Rp 832.500.000,00	20,5399
	2023	Rp 1.380.000.000,00	21,0453
	2024	Rp 1.450.000.000,00	21,0948
	2025	Rp 1.525.000.000,00	21,1453
KIAS	2021	Rp 620.848.964,00	20,2466

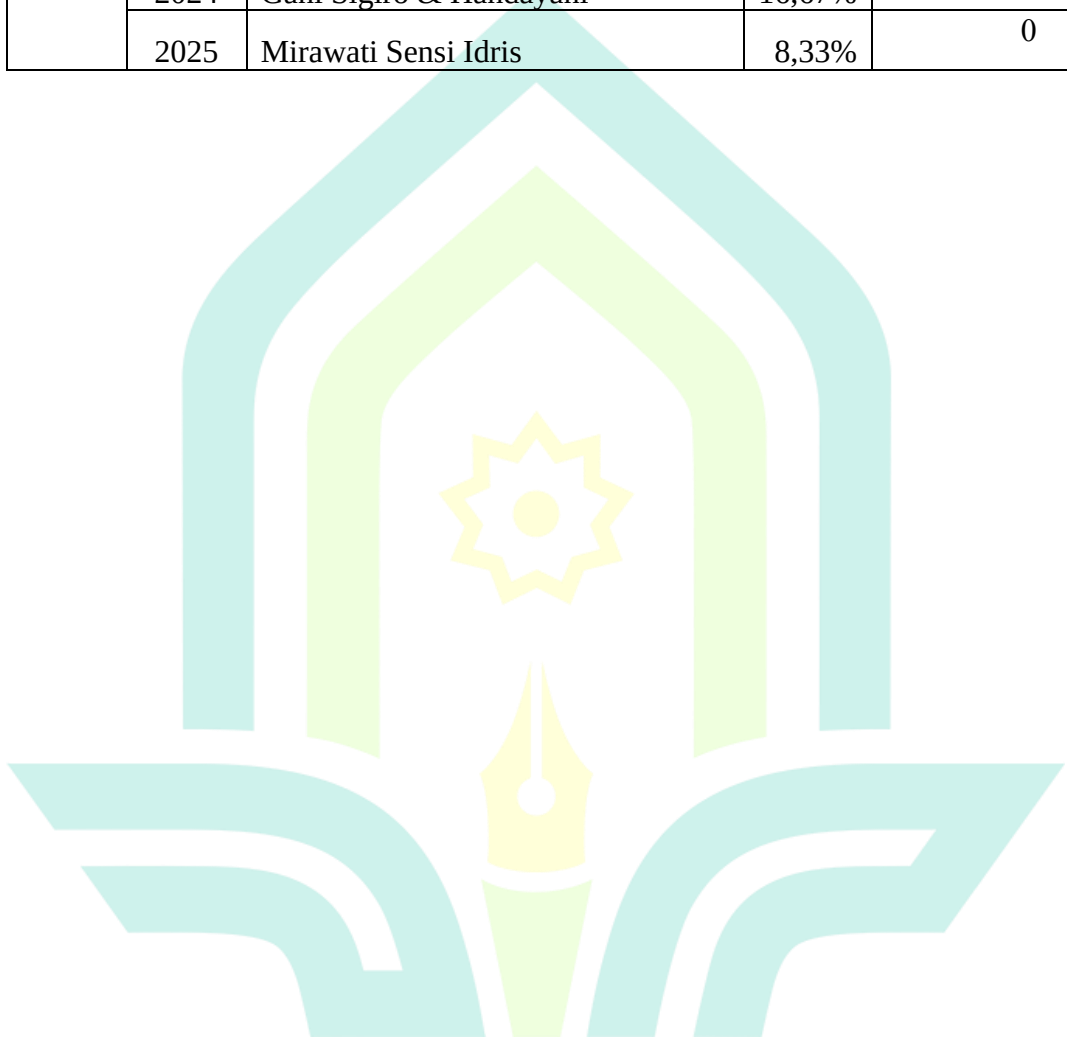
	2022	Rp 698.017.488,00	20,3638
	2023	Rp 752.364.342,00	20,4387
	2024	Rp 784.000.000,00	20,4799
	2025	Rp 1.001.000.000,00	20,7243
KOIN	2021	Rp 587.499.168,00	20,1914
	2022	Rp 798.808.638,00	20,4986
	2023	Rp 653.520.290,00	20,2979
	2024	Rp 665.000.000,00	20,3153
	2025	Rp 725.000.000,00	20,4017
LABA	2021	Rp 386.000.000,00	19,7713
	2022	Rp 135.000.000,00	18,7208
	2023	Rp 76.300.000,00	18,1502
	2024	Rp 120.000.000,00	18,6030
	2025	Rp 350.000.000,00	19,6734
UNTR	2021	Rp 15.000.000.000,00	23,4313
	2022	Rp 18.000.000.000,00	23,6136
	2023	Rp 20.000.000.000,00	23,7190
	2024	Rp 23.000.000.000,00	23,8588
	2025	Rp 31.000.000.000,00	24,1573
VOKS	2021	Rp 343.874.952,00	19,6558
	2022	Rp 265.000.000,00	19,3952
	2023	Rp 265.000.000,00	19,3952
	2024	Rp 470.000.000,00	19,9682
	2025	Rp 400.000.000,00	19,8070

Lampiran 4 Data Perhitungan Spesialisasi Auditor

Kode	Tahun	Nama KAP	Kode	Spesialisasi Auditor
ARNA	2021	Purwantono, Sungkoro & Surja	8,33%	0
	2022	Purwantono, Sungkoro & Surja	8,33%	0
	2023	Purwantono, Sungkoro & Surja	8,33%	0
	2024	Purwantono, Sungkoro & Surja	8,33%	0
	2025	Purwantono, Sungkoro & Surja	8,33%	0
ASGR	2021	Rintis, Jumadi, Rianto & Rekan	16,67%	1
	2022	Rintis, Jumadi, Rianto & Rekan	16,67%	1
	2023	Rintis, Jumadi, Rianto & Rekan	16,67%	1
	2024	Rintis, Jumadi, Rianto & Rekan	16,67%	1
	2025	Rintis, Jumadi, Rianto & Rekan	16,67%	1
CAKK	2021	Hertanto, Grace, Karunawan	8,33%	0
	2022	Teramihardja, Pradhono & Chandra	8,33%	0
	2023	Teramihardja, Pradhono & Chandra	8,33%	0
	2024	Teramihardja, Pradhono & Chandra	8,33%	0
	2025	Teramihardja, Pradhono & Chandra	8,33%	0
CCSI	2021	Joachim Adhi Piter Poltak & Rekan	8,33%	0
	2022	Joachim Adhi Piter Poltak & Rekan	8,33%	0
	2023	Joachim Adhi Piter Poltak & Rekan	8,33%	0
	2024	Joachim Adhi Piter Poltak & Rekan	8,33%	0
	2025	Joachim Adhi Piter Poltak & Rekan	8,33%	0
IMPC	2021	Gani Sigiro & Handayani	16,67%	1
	2022	Gani Sigiro & Handayani	16,67%	1
	2023	Gani Sigiro & Handayani	16,67%	1
	2024	Gani Sigiro & Handayani	16,67%	1
	2025	Tanubrata Sutanto Fahmi Bambang & Rekan	8,33%	0
JTPE	2021	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan, dan Rekan	8,33%	0

	2022	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan, dan Rekan	8,33%	0
	2023	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan, dan Rekan	8,33%	0
	2024	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan, dan Rekan	8,33%	0
	2025	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan, dan Rekan	8,33%	0
KBLI	2021	Imelda & Rekan	8,33%	0
	2022	Imelda & Rekan	8,33%	0
	2023	Imelda & Rekan	8,33%	0
	2024	Liana Ramon Xenia dan Rekan	8,33%	0
	2025	Liana Ramon Xenia dan Rekan	8,33%	0
KIAS	2021	Siddharta Widjaja dan Rekan	16,67%	1
	2022	Siddharta Widjaja dan Rekan	16,67%	1
	2023	Siddharta Widjaja dan Rekan	16,67%	1
	2024	Siddharta Widjaja dan Rekan	16,67%	1
	2025	Siddharta Widjaja dan Rekan	16,67%	1
KOIN	2021	Siddharta Widjaja & Rekan	16,67%	1
	2022	Siddharta Widjaja & Rekan	16,67%	1
	2023	Siddharta Widjaja & Rekan	16,67%	1
	2024	Siddharta Widjaja & Rekan	16,67%	1
	2025	Siddharta Widjaja & Rekan	16,67%	1
LABA	2021	Herman Dody Tanumihardja & Rekan	8,33%	0
	2022	Herman Dody Tanumihardja & Rekan	8,33%	0
	2023	Robert, Rudi, Yansen & Rekan	8,33%	0
	2024	Tanuwijaya	8,33%	0
	2025	Gideon Adi & Rekan	8,33%	0
UNTR	2021	Rintis, Jumadi, Rianto & Rekan	16,67%	1
	2022	Rintis, Jumadi, Rianto & Rekan	16,67%	1
	2023	Rintis, Jumadi, Rianto & Rekan	16,67%	1

	2024	Rintis, Jumadi, Rianto & Rekan	16,67%	1
	2025	Rintis, Jumadi, Rianto & Rekan	16,67%	1
VOKS	2021	Gani Sigirow & Handayani	16,67%	1
	2022	Gani Sigirow & Handayani	16,67%	1
	2023	Gani Sigirow & Handayani	16,67%	1
	2024	Gani Sigirow & Handayani	16,67%	1
	2025	Mirawati Sensi Idris	8,33%	0



Lampiran 5 Data Perhitungan Ukuran Perusahaan

Kode	Tahun	Total Aset	Ln (Total aset)
ARNA	2021	Rp 2.243.523.072.803,00	28,4391
	2022	Rp 2.578.868.615.545,00	28,5784
	2023	Rp 2.620.491.657.384,00	28,5944
	2024	Rp 2.661.363.620.207,00	28,6099
	2025	Rp 2.883.857.831.018,00	28,6902
ASGR	2021	Rp 2.655.278.000.000,00	28,6076
	2022	Rp 2.677.651,00	14,8005
	2023	Rp 2.682.813,00	14,8024
	2024	Rp 2.948.437,00	14,8968
	2025	Rp 3.118.840,00	14,9530
CAKK	2021	Rp 441.237.863.687,00	26,8128
	2022	Rp 447.970.072.779,00	26,8280
	2023	Rp 466.022.798.636,00	26,8675
	2024	Rp 488.293.543.875,00	26,9142
	2025	Rp 496.780.665.720,00	26,9314
CCSI	2021	Rp 523.443.664,00	20,0759
	2022	Rp 795.180.378,00	20,4941
	2023	Rp 751.953.677,00	20,4382
	2024	Rp 665.973.603,00	20,3168
	2025	Rp 812.379.736,00	20,5155
IMPC	2021	Rp 2.861.498.208.364,00	28,6824
	2022	Rp 3.435.475.875.401,00	28,8652
	2023	Rp 3.597.041.437.692,00	28,9111
	2024	Rp 4.467.461.028.990,00	29,1278
	2025	Rp 5.309.672.233.571,00	29,3006
JTPE	2021	Rp 1.212.589.829.191,00	27,8238
	2022	Rp 1.563.637.707.080,00	28,0780
	2023	Rp 1.789.774.127.224,00	28,2131
	2024	Rp 2.056.046.902.628,00	28,3518
	2025	Rp 2.759.004.639.606,00	28,6459
KBLI	2021	Rp 2.725.242.711.423,00	28,6336
	2022	Rp 2.797.005.026.270,00	28,6596
	2023	Rp 2.976.407.140.255,00	28,7217
	2024	Rp 3.120.121.052.477,00	28,7689
	2025	Rp 3.364.952.358.680,00	28,8444
KIAS	2021	Rp 1.000.024.467.440,00	27,6310
	2022	Rp 1.065.879.552.778,00	27,6948

	2023	Rp 968.385.722.136,00	27,5989
	2024	Rp 983.701.000.000,00	27,6146
	2025	Rp 932.350.000.000,00	27,5610
KOIN	2021	Rp 1.066.509.702.250,00	27,6954
	2022	Rp 1.097.727.489.194,00	27,7243
	2023	Rp 1.012.448.058.425,00	27,6434
	2024	Rp 905.659.000.000,00	27,5319
	2025	Rp 868.111.000.000,00	27,4896
LABA	2021	Rp 67.925.616.555,00	24,9417
	2022	Rp 66.268.642.560,00	24,9170
	2023	Rp 58.615.074.591,00	24,7943
	2024	Rp 93.023.607.568,00	25,2561
	2025	Rp 145.051.716.034,00	25,7004
UNTR	2021	Rp 112.561.356,00	18,5390
	2022	Rp 140.478.220,00	18,7606
	2023	Rp 154.028.248,00	18,8526
	2024	Rp 169.480.618,00	18,9482
	2025	Rp 177.637.299,00	18,9953
VOKS	2021	Rp 2.893.167.569.270,00	28,6934
	2022	Rp 2.665.946.796.991,00	28,6116
	2023	Rp 2.623.144.891.155,00	28,5954
	2024	Rp 1.833.424.147.167,00	28,2372
	2025	Rp 1.842.489.949.971,00	28,2421

Lampiran 6 Data Perhitungan komite Audit

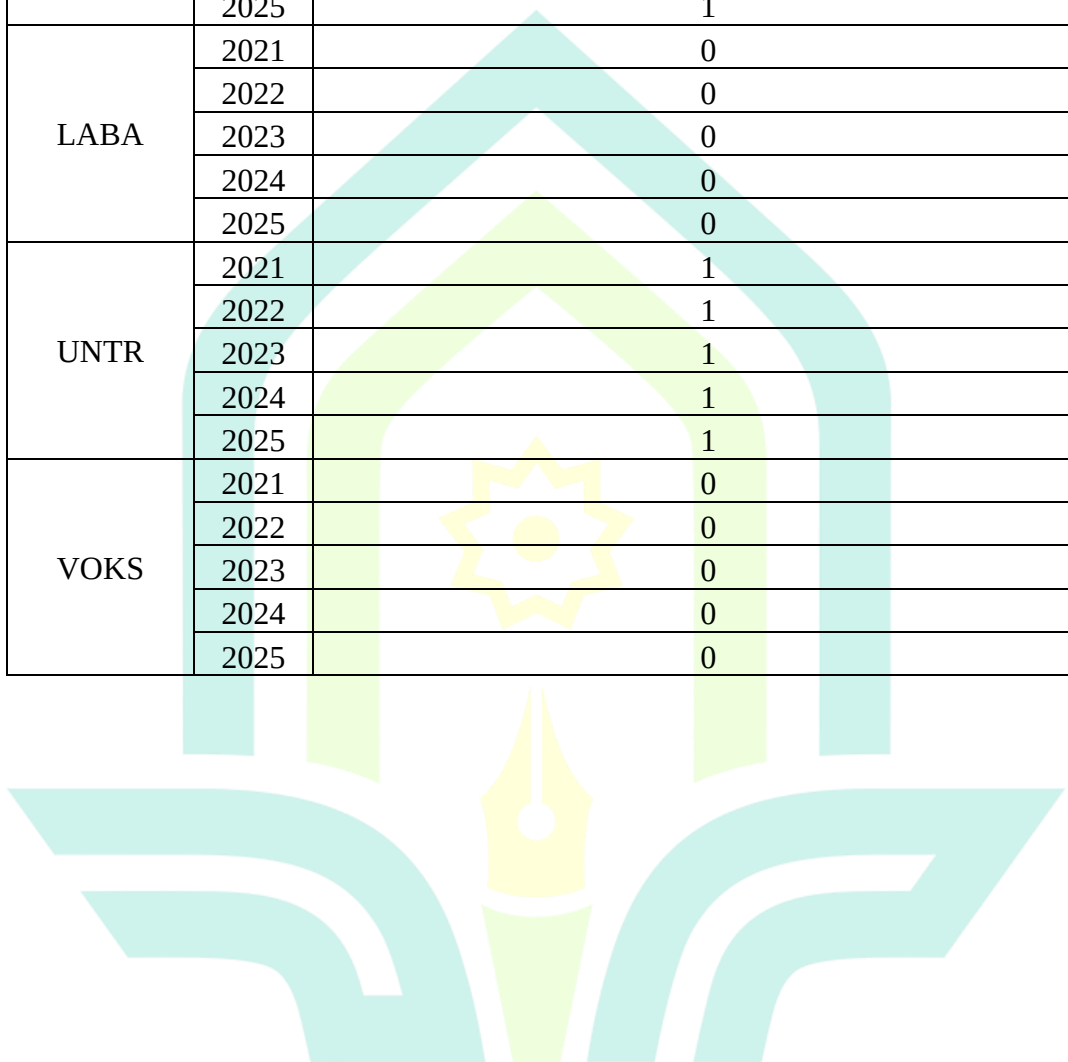
Kode	Tahun	Jumlah Rapat	÷4	Total
ARNA	2021	12	4	3
	2022	12	4	3
	2023	17	4	4,25
	2024	17	4	4,25
	2025	14	4	3,5
ASGR	2021	12	4	3
	2022	12	4	3
	2023	8	4	2
	2024	7	4	1,75
	2025	8	4	2
CAKK	2021	4	4	1
	2022	4	4	1
	2023	4	4	1
	2024	4	4	1
	2025	4	4	1
CCSI	2021	4	4	1
	2022	4	4	1
	2023	4	4	1
	2024	12	4	3
	2025	12	4	3
IMPC	2021	4	4	1
	2022	4	4	1
	2023	4	4	1
	2024	4	4	1
	2025	4	4	1
JTPE	2021	4	4	1
	2022	4	4	1
	2023	4	4	1
	2024	4	4	1
	2025	4	4	1
KBLI	2021	4	4	1
	2022	4	4	1
	2023	4	4	1
	2024	4	4	1
	2025	4	4	1
KIAS	2021	6	4	1,5
	2022	6	4	1,5

	2023	4	4	1
	2024	4	4	1
	2025	4	4	1
KOIN	2021	6	4	1,5
	2022	4	4	1
	2023	4	4	1
	2024	4	4	1
	2025	4	4	1
LABA	2021	4	4	1
	2022	5	4	1,25
	2023	7	4	1,75
	2024	4	4	1
	2025	3	4	0,75
UNTR	2021	6	4	1,5
	2022	6	4	1,5
	2023	6	4	1,5
	2024	4	4	1
	2025	4	4	1
VOKS	2021	4	4	1
	2022	6	4	1,5
	2023	14	4	3,5
	2024	5	4	1,25
	2025	4	4	1

Lampiran 7 Data Perhitungan Kualitas Audit

Kode	Tahun	Kualitas Audit
ARNA	2021	1
	2022	1
	2023	1
	2024	1
	2025	1
ASGR	2021	1
	2022	1
	2023	1
	2024	1
	2025	1
CAKK	2021	0
	2022	0
	2023	0
	2024	0
	2025	0
CCSI	2021	0
	2022	0
	2023	0
	2024	0
	2025	0
IMPC	2021	0
	2022	0
	2023	0
	2024	0
	2025	0
JTPE	2021	0
	2022	0
	2023	0
	2024	0
	2025	0
KBLI	2021	1
	2022	1
	2023	1
	2024	1
	2025	1
KIAS	2021	1
	2022	1

	2023	1
	2024	1
	2025	1
KOIN	2021	1
	2022	1
	2023	1
	2024	1
	2025	1
LABA	2021	0
	2022	0
	2023	0
	2024	0
	2025	0
UNTR	2021	1
	2022	1
	2023	1
	2024	1
	2025	1
VOKS	2021	0
	2022	0
	2023	0
	2024	0
	2025	0



Lampiran 8 Hasil Uji Analisis Statistik Deskriptif

	X1	X2	X4	X3	Y
Mean	20.31559	0.466667	1.512500	25.58440	0.500000
Median	20.33953	0.000000	1.000000	27.63722	0.500000
Maximum	24.15725	1.000000	4.250000	29.30055	1.000000
Minimum	16.92903	0.000000	0.750000	14.80045	0.000000
Std. Dev.	1.460314	0.503098	0.891847	4.346653	0.504219
Skewness	0.639620	0.133631	1.720667	-1.324865	0.000000
Kurtosis	3.724338	1.017857	4.791018	3.358615	1.000000
Jarque-Bera	5.402803	10.00080	37.62630	17.87419	10.00000
Probability	0.067111	0.006735	0.000000	0.000131	0.006738
Sum	1218.935	28.00000	90.75000	1535.064	30.00000
Sum Sq. Dev.	125.8186	14.93333	46.92812	1114.710	15.00000
Observations	60	60	60	60	60

Lampiran 9 Hasil Uji Regresi Logistik

Dependent Variable: Y

Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)

Date: 07/13/26 Time: 11:28

Sample: 1 60

Included observations: 60

Convergence achieved after 10 iterations

Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-216.4688	102.2302	-2.117465	0.0342
X1	13.58010	6.682259	2.032262	0.0421
X2	1.405332	1.390788	1.010457	0.3123
X3	-2.246674	1.366998	-1.643510	0.1003
X4	2.268306	2.208917	1.026886	0.3045

Lampiran 10 Hasil Uji Kelayakan Model (*Hosmer Lemeshow*)

H-L Statistic	0.4129	Prob. Chi-Sq(3)	0.9376
Andrews Statistic	11.1443	Prob. Chi-Sq(5)	0.0486

Lampiran 11 Hasil Uji Keseluruhan Model (*Overall Model Fit*)

McFadden R-squared	0.803439	Mean dependent var	0.500000
S.D. dependent var	0.504219	S.E. of regression	0.220782
Akaike info criterion	0.439157	Sum squared resid	2.680955
Schwarz criterion	0.613686	Log likelihood	-8.174723
Hannan-Quinn criter.	0.507425	Deviance	16.34945
Restr. deviance	83.17766	Restr. log likelihood	-41.58883
LR statistic	66.82822	Avg. log likelihood	-0.136245
Prob(LR statistic)	0.000000		

Lampiran 12 Hasil Koefisiensi Determinasi (*Nagelkerke's R Square*)

McFadden R-squared	0.803439	Mean dependent var	0.500000
S.D. dependent var	0.504219	S.E. of regression	0.220782
Akaike info criterion	0.439157	Sum squared resid	2.680955
Schwarz criterion	0.613686	Log likelihood	-8.174723
Hannan-Quinn criter.	0.507425	Deviance	16.34945
Restr. deviance	83.17766	Restr. log likelihood	-41.58883
LR statistic	66.82822	Avg. log likelihood	-0.136245
Prob(LR statistic)	0.000000		

Lampiran 13 Hasil Matriks Klasifikasi

Expectation-Prediction Evaluation for Binary Specification

Equation: UNTITLED

Date: 07/13/26 Time: 12:56

Success cutoff: C = 0.5

	Estimated Equation			Constant Probability		
	Dep=0	Dep=1	Total	Dep=0	Dep=1	Total
P(Dep=1)<=C	28	1	29	30	30	60
P(Dep=1)>C	2	29	31	0	0	0
Total	30	30	60	30	30	60
Correct	28	29	57	30	0	30
% Correct	93.33	96.67	95.00	100.00	0.00	50.00
% Incorrect	6.67	3.33	5.00	0.00	100.00	50.00
Total Gain*	-6.67	96.67	45.00			
Percent Gain**	NA	96.67	90.00			

	Estimated Equation			Constant Probability		
	Dep=0	Dep=1	Total	Dep=0	Dep=1	Total
E(# of Dep=0)	27.38	2.62	30.00	15.00	15.00	30.00
E(# of Dep=1)	2.62	27.38	30.00	15.00	15.00	30.00
Total	30.00	30.00	60.00	30.00	30.00	60.00
Correct	27.38	27.38	54.76	15.00	15.00	30.00
% Correct	91.26	91.26	91.26	50.00	50.00	50.00
% Incorrect	8.74	8.74	8.74	50.00	50.00	50.00
Total Gain*	41.26	41.26	41.26			
Percent Gain**	82.52	82.52	82.52			

Lampiran 14 Hasil Uji *Wald*

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-216.4688	102.2302	-2.117465	0.0342
X1	13.58010	6.682259	2.032262	0.0421
X2	1.405332	1.390788	1.010457	0.3123
X3	-2.246674	1.366998	-1.643510	0.1003
X4	2.268306	2.208917	1.026886	0.3045

Lampiran 15 Hasil Uji Simultan (*Omnibus Test Of Models Coefficients*)

McFadden R-squared	0.803439	Mean dependent var	0.500000
S.D. dependent var	0.504219	S.E. of regression	0.220782
Akaike info criterion	0.439157	Sum squared resid	2.680955
Schwarz criterion	0.613686	Log likelihood	-8.174723
Hannan-Quinn criter.	0.507425	Deviance	16.34945
Restr. deviance	83.17766	Restr. log likelihood	-41.58883
LR statistic	66.82822	Avg. log likelihood	-0.136245
Prob(LR statistic)	0.000000		

Lampiran 16 Similarity Checking



**KEMENTERIAN AGAMA REPUBLIK INDONESIA
UIN K.H ABDURRAHMAN WAHID PEKALONGAN
FAKULTAS EKONOMI DAN BISNIS ISLAM**

Alamat : Jl. Pahlawan No.52 Kajen KabupatenPekalongan Website :
www.febi.iainpekalongan.ac.id | Email : febi@iainpekalongan.ac.id

SURAT KETERANGAN *SIMILARITY CHECK*

Nomor: B-370/Un.27/J.IV.3/PP.03.1/07/2026

Program Studi Akuntansi Syariah Fakultas Ekonomi dan Bisnis Islam (FEBI) UIN K.H Abdurrahman Wahid Pekalongan menerangkan bahwa naskah skripsi mahasiswa:

Nama : Atinal Husna Adinia
NIM : 40322107
Judul Skripsi : Pengaruh Fee Audit, Spesialisasi Auditor, Ukuran Perusahaan, Dan Komite Audit Terhadap Kualitas Audit Pada Perusahaan Sektor Perindustrian Yang Terdaftar Di Daftar Efek Syariah Periode 2021-2025

Telah melalui tahap *Plagiarism Check/Similarity Check* menggunakan Turnitin Check, dengan keterangan:

Tanggal Submit : 16 Juli 2026

Hasil Similarity Check : 25 %

Berdasarkan hasil tersebut maka naskah tersebut dinyatakan **LOLOS** dari Similarity Check sebagaimana ketentuan yang ditetapkan oleh Fakultas Ekonomi dan Bisnis Islam UIN K.H. Abdurrahman Wahid Pekalongan.

Surat keterangan Similarity Check berlaku selama 1 (satu) semester sejak diterbitkan untuk dijadikan syarat pendaftaran ujian skripsi

Demikian surat keterangan ini dibuat untuk dapat digunakan sebagaimana mestinya.

Pekalongan, 16 Juli 2026

a.n. Dekan,

Ketua Program Studi Akuntansi Syari'ah



ade Gunawan, M.M.

Visi Jurusan Akuntansi Syariah
udnya Program Studi Akuntansi Syariah sebagai program studi terkemuka dan kompetitif di tingkat global dalam bangun harmonisasi ilmu dan agama menuju masyarakat yang salih, cerdas, unguqul, dan moderat



Lampiran 17 Daftar Riwayat Hidup

RIWAYAT HIDUP PENULIS

A. IDENTITAS

1. Nama : Atinal Husna Adinia
2. Tempat tanggal lahir : Batang, 28 Agustus 2004
3. Alamat rumah : Jl. Perintis Kemerdekaan, Gg. Sunan
Ampel, Karanganyar Batang
4. Alamat tinggal : Jl. Perintis Kemerdekaan, Gg. Sunan
Ampel, Karanganyar Batang
5. Nomor *handphone* : 085607510607
6. Email : atinalhusna6@gmail.com
7. Nama ayah : Sandholi
8. Pekerjaan ayah : Buruh
9. Nama ibu : Solekhati
10. Pekerjaan ibu : Ibu Rumah Tangga

B. RIWAYAT PENDIDIKAN

1. SD : MII Karanganyar Batang
2. SMP : MTs NU 02 Batang
3. SMA : SMA Negeri 2 Batang