

The logo of Universitas Darma Persada is a yellow sunburst with a central emblem. The emblem features a red triangle with a white crown on top and a white shield below. The shield contains a yellow and red design. The text "UNIVERSITAS" is written in a white arc above the emblem, and "DARMA PERSADA" is written in a white arc below it. The word "LAMPIRAN" is superimposed in large, bold, black letters across the center of the logo.

LAMPIRAN

Lampiran 1 Tabulasi Data

NO	KODE	TAHUN	KUALITAS AUDIT (X1)	AUDIT TENURE (X2)	UKURAN PERUSAHAAN (M)	OPINI AUDIT GOING CONCERN (Y)
1	ADES	2016	0	1	16.65	0
2	ADES	2017	0	1	19.21	0
3	ADES	2018	0	1	20.97	0
4	ADES	2019	0	1	21.08	0
5	ADES	2020	0	1	22.20	0
6	AISA	2016	0	1	22.44	0
7	AISA	2017	0	1	22.47	0
8	AISA	2018	0	1	26.14	0
9	AISA	2019	0	1	26.47	0
10	AISA	2020	0	1	26.89	0
11	ALTO	2016	0	1	27.36	1
12	ALTO	2017	0	1	27.39	0
13	ALTO	2018	0	1	27.42	0
14	ALTO	2019	0	1	27.45	0
15	ALTO	2020	0	1	27.50	0
16	BTEK	2016	0	1	27.73	0
17	BTEK	2017	0	1	27.88	0
18	BTEK	2018	0	1	28.48	1
19	BTEK	2019	0	1	29.82	0
20	BTEK	2020	0	2	15.26	1
21	BUDI	2016	0	2	16.04	0
22	BUDI	2017	0	2	16.34	0
23	BUDI	2018	0	2	19.39	0
24	BUDI	2019	0	2	20.93	0
25	BUDI	2020	0	2	21.01	0
26	CEKA	2016	0	2	22.34	0
27	CEKA	2017	0	2	25.66	0
28	CEKA	2018	0	2	26.04	0
29	CEKA	2019	0	2	26.71	0
30	CEKA	2020	0	2	26.90	0
31	DLTA	2016	0	2	26.92	0
32	DLTA	2017	0	2	27.07	1
33	DLTA	2018	0	2	27.29	0
34	DLTA	2019	0	2	27.33	0
35	DLTA	2020	0	2	27.63	1

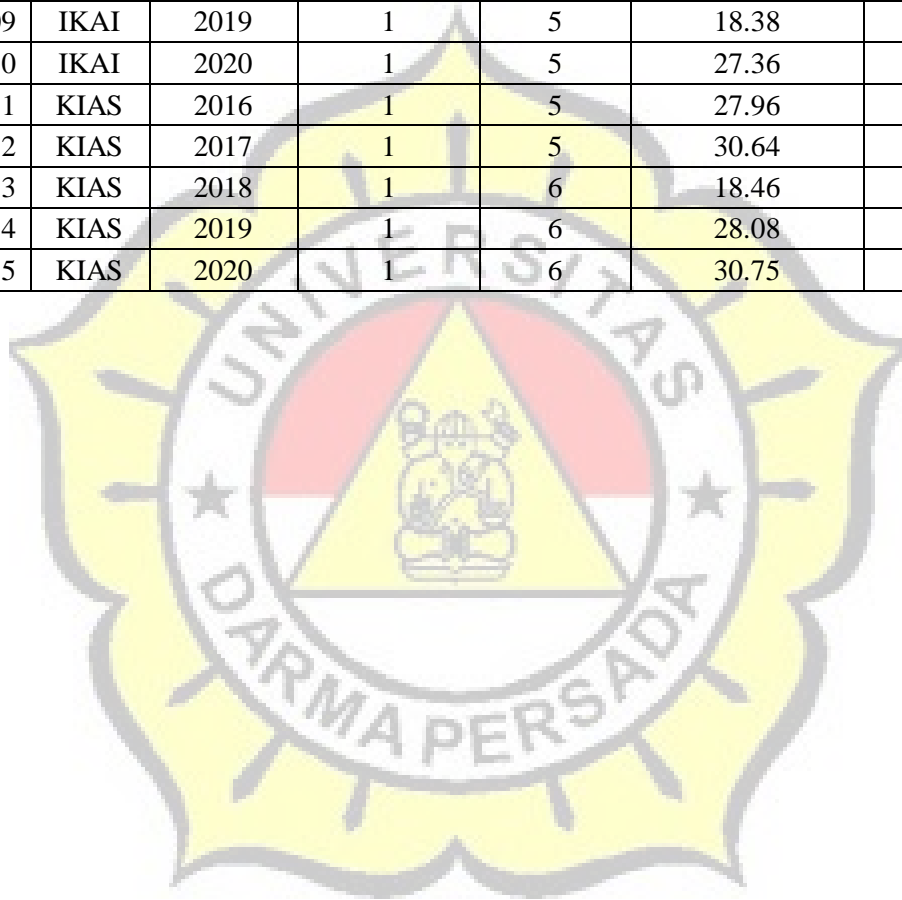
36	ICBP	2016	0	2	27.85	0
37	ICBP	2017	0	2	27.93	0
38	ICBP	2018	0	2	27.95	0
39	ICBP	2019	0	2	28.48	1
40	ICBP	2020	0	2	28.82	1
41	IKP	2016	0	2	29.17	0
42	IKP	2017	0	2	29.52	1
43	IKP	2018	0	2	29.97	0
44	IKP	2019	0	3	15.46	1
45	IKP	2020	0	3	21.03	0
46	INDF	2016	0	3	22.43	0
47	INDF	2017	0	3	25.21	1
48	INDF	2018	0	3	25.73	0
49	INDF	2019	0	3	26.29	1
50	INDF	2020	0	3	26.93	0
51	MGNA	2016	0	3	26.98	0
52	MGNA	2017	0	3	27.18	1
53	MGNA	2018	0	3	27.27	0
54	MGNA	2019	0	3	27.63	0
55	MGNA	2020	0	3	27.78	1
56	MLBI	2016	0	3	28.12	0
57	MLBI	2017	0	3	28.82	1
58	MLBI	2018	0	3	29.07	0
59	MLBI	2019	0	3	29.59	0
60	MLBI	2020	0	3	29.64	1
61	MYOR	2016	0	3	29.77	0
62	MYOR	2017	0	4	22.64	1
63	MYOR	2018	0	4	25.76	0
64	MYOR	2019	0	4	26.27	0
65	MYOR	2020	0	4	26.93	0
66	PSDN	2016	0	4	26.96	0
67	PSDN	2017	0	4	27.34	1
68	PSDN	2018	0	4	27.58	0
69	PSDN	2019	0	4	28.04	1
70	PSDN	2020	0	4	28.20	1
71	ROTI	2016	0	4	28.82	1
72	ROTI	2017	0	4	29.69	1
73	ROTI	2018	0	5	25.75	0
74	ROTI	2019	0	5	27.00	0
75	ROTI	2020	0	5	27.11	0
76	SKBM	2016	0	5	27.40	1

77	SKBM	2017	0	5	28.23	1
78	SKBM	2018	0	5	29.18	1
79	SKBM	2019	0	5	29.76	0
80	SKBM	2020	0	6	14.51	0
81	SKLT	2016	0	6	14.90	0
82	SKLT	2017	0	6	25.78	0
83	SKLT	2018	0	6	27.05	0
84	SKLT	2019	0	6	27.37	1
85	SKLT	2020	0	6	27.58	1
86	STTP	2016	0	6	27.61	0
87	STTP	2017	0	6	28.11	0
88	STTP	2018	0	6	29.29	1
89	STTP	2019	0	6	29.84	1
90	STTP	2020	1	1	14.44	0
91	ULTJ	2016	1	1	16.42	0
92	ULTJ	2017	1	1	17.12	0
93	ULTJ	2018	1	2	14.64	1
94	ULTJ	2019	1	2	15.52	0
95	ULTJ	2020	1	2	16.46	0
96	GGRM	2016	1	2	16.63	0
97	GGRM	2017	1	2	17.18	0
98	GGRM	2018	1	2	17.22	0
99	GGRM	2019	1	2	17.57	1
100	GGRM	2020	1	2	20.43	1
101	HMSP	2016	1	2	21.15	0
102	HMSP	2017	1	2	28.20	0
103	HMSP	2018	1	2	28.41	0
104	HMSP	2019	1	2	28.70	1
105	HMSP	2020	1	3	14.74	0
106	RMBA	2016	1	3	15.65	0
107	RMBA	2017	1	3	16.52	0
108	RMBA	2018	1	3	16.76	0
109	RMBA	2019	1	3	17.18	0
110	RMBA	2020	1	3	17.27	0
111	WIIM	2016	1	3	17.58	1
112	WIIM	2017	1	3	20.56	1
113	WIIM	2018	1	3	21.22	0
114	WIIM	2019	1	3	27.26	1
115	WIIM	2020	1	3	28.16	0
116	DVLA	2016	1	3	28.49	0
117	DVLA	2017	1	3	29.15	1

118	DVLA	2018	1	4	14.88	1
119	DVLA	2019	1	4	15.95	0
120	DVLA	2020	1	4	16.79	0
121	INAF	2016	1	4	17.14	0
122	INAF	2017	1	4	17.66	0
123	INAF	2018	1	4	20.96	1
124	INAF	2019	1	4	21.24	0
125	INAF	2020	1	4	27.84	0
126	KAEF	2016	1	4	28.53	0
127	KAEF	2017	1	4	29.11	0
128	KAEF	2018	1	5	15.98	0
129	KAEF	2019	1	5	16.84	0
130	KAEF	2020	1	5	17.14	0
131	KLBF	2016	1	5	17.75	0
132	KLBF	2017	1	5	20.62	1
133	KLBF	2018	1	5	21.33	0
134	KLBF	2019	1	5	27.65	0
135	KLBF	2020	1	5	28.57	0
136	MERK	2016	1	5	29.17	1
137	MERK	2017	1	6	15.89	0
138	MERK	2018	1	6	16.84	0
139	MERK	2019	1	6	17.72	0
140	MERK	2020	1	6	18.17	1
141	TSPC	2016	1	6	18.91	0
142	TSPC	2017	1	6	20.65	0
143	TSPC	2018	1	6	21.41	0
144	TSPC	2019	1	6	28.47	0
145	TSPC	2020	1	6	29.12	1
146	KINO	2016	0	1	19.51	0
147	KINO	2017	0	1	23.59	0
148	KINO	2018	0	1	23.63	0
149	KINO	2019	0	1	24.32	0
150	KINO	2020	0	1	26.68	0
151	MBTO	2016	0	1	27.73	0
152	MBTO	2017	0	1	27.73	0
153	MBTO	2018	0	1	29.16	0
154	MBTO	2019	0	1	29.22	0
155	MBTO	2020	0	1	29.27	0
156	MRAT	2016	0	2	13.55	0
157	MRAT	2017	0	2	14.89	0
158	MRAT	2018	0	2	26.31	0

159	MRAT	2019	0	2	26.56	0
160	MRAT	2020	0	2	27.74	0
161	TCID	2016	0	2	27.78	0
162	TCID	2017	0	2	29.24	0
163	TCID	2018	0	2	29.30	0
164	TCID	2019	0	2	29.44	0
165	TCID	2020	0	2	30.19	1
166	UNVR	2016	0	3	13.64	0
167	UNVR	2017	0	3	14.50	1
168	UNVR	2018	0	3	14.89	0
169	UNVR	2019	0	3	27.83	0
170	UNVR	2020	0	3	29.88	0
171	CINT	2016	0	3	30.33	1
172	CINT	2017	0	4	13.69	0
173	CINT	2018	0	4	14.41	1
174	CINT	2019	0	4	15.04	0
175	CINT	2020	0	4	15.53	0
176	KICI	2016	0	4	27.86	0
177	KICI	2017	0	4	30.50	0
178	KICI	2018	0	5	12.61	0
179	KICI	2019	0	5	13.62	0
180	KICI	2020	0	5	14.44	1
181	LMPI	2016	0	5	15.70	1
182	LMPI	2017	0	5	27.89	0
183	LMPI	2018	0	5	30.58	1
184	LMPI	2019	0	6	13.77	0
185	LMPI	2020	0	6	15.99	1
186	INTP	2016	0	6	30.62	1
187	INTP	2017	1	1	14.88	1
188	INTP	2018	1	2	14.88	1
189	INTP	2019	1	2	17.96	1
190	INTP	2020	1	2	18.22	0
191	SMBR	2016	1	2	20.90	1
192	SMBR	2017	1	2	27.21	0
193	SMBR	2018	1	2	27.99	1
194	SMBR	2019	1	2	30.35	0
195	SMBR	2020	1	3	18.02	1
196	WTON	2016	1	3	18.29	0
197	WTON	2017	1	3	21.02	0
198	WTON	2018	1	3	27.96	1
199	WTON	2019	1	3	30.44	0

200	WTON	2020	1	4	17.35	0
201	AMFG	2016	1	4	18.05	1
202	AMFG	2017	1	4	18.39	0
203	AMFG	2018	1	4	21.14	0
204	AMFG	2019	1	4	27.27	1
205	AMFG	2020	1	4	27.79	1
206	IKAI	2016	1	4	30.53	0
207	IKAI	2017	1	5	17.47	0
208	IKAI	2018	1	5	18.18	0
209	IKAI	2019	1	5	18.38	0
210	IKAI	2020	1	5	27.36	0
211	KIAS	2016	1	5	27.96	1
212	KIAS	2017	1	5	30.64	0
213	KIAS	2018	1	6	18.46	0
214	KIAS	2019	1	6	28.08	0
215	KIAS	2020	1	6	30.75	1



Lampiran 2 Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Opini Audit Going Concern	215	.000	1.000	.29302	.456211
Kualitas Audit	215	.00	1.00	.3953	.49007
Audit Tenure	215	1.00	6.00	3.2140	1.59754
Ukuran Perusahaan	215	12.61	30.75	23.5152	5.52430
KA_UP	215	.00	30.75	8.4599	11.01474
AT_UP	215	14.44	184.50	74.9619	41.81195
Valid N (listwise)	215				

Lampiran 3 Uji Asumsi Klasik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		215
Normal Parameters ^{a,b}	Mean	.2930233
	Std. Deviation	.08433980
Most Extreme Differences	Absolute	.044
	Positive	.044
	Negative	-.032
Test Statistic		.044
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.

Uji Multikolinearitas

Coefficients^a

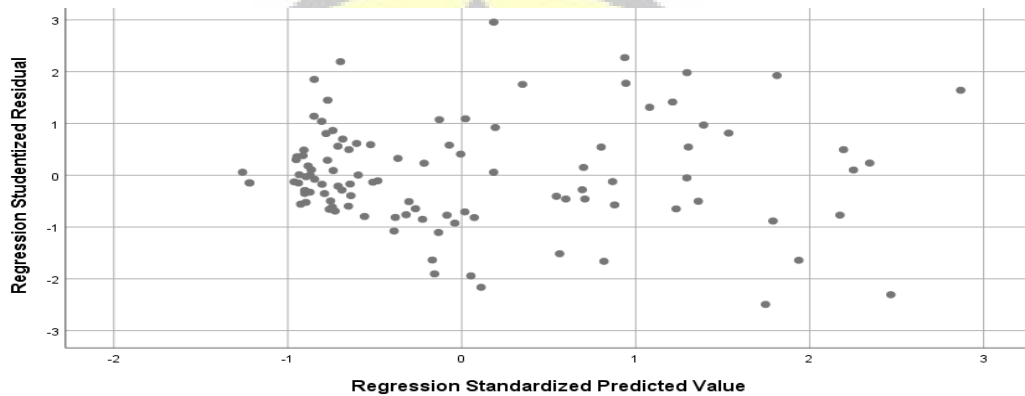
Model

Collinearity Statistics

		Tolerance	VIF
1	(Constant)		
	Kualitas Audit	.650	1.975
	Audit Tenure	.250	1.033
	Ukuran Perusahaan	.245	6.875
	KA_UP	.354	8.478
	AT_UP	.442	3.790

a. Dependent Variable: Opini Audit Going Concern

Uji Heteroskedastisitas



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.238 ^a	.056	.034	.448425	2.122

a. Predictors: (Constant), AT_UP, Kualitas Audit, Ukuran Perusahaan, KA_UP, Audit Tenure

b. Dependent Variable: Opini Audit Going Concern

Lampiran 4 Uji Analisis Regresi Linier Berganda

Hasil Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	-.087	.162		-.534	.594
	Kualitas Audit	.025	.068	.027	.375	.708
	Audit Tenure	.042	.020	.147	2.112	.036
	Ukuran Perusahaan	.010	.006	.121	1.700	.091

a. Dependent Variable: Opini Audit Going Concern

Hasil Uji Regresi Moderasi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.552	.361		1.530	.127
	Kualitas Audit	.050	.280	.054	.179	.858
	Audit Tenure	-.143	.086	-.501	-1.665	.097
	Ukuran Perusahaan	-.017	.015	-.204	-1.158	.248
	KA_UP	-.002	.012	-.049	-.169	.866
	AT_UP	.008	.004	.726	2.216	.028

a. Dependent Variable: Opini Audit Going Concern

Lampiran 5 Uji Hipotesis

Uji T Persamaan 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.087	.162		-.534	.594
	Kualitas Audit	.025	.068	.027	.375	.708
	Audit Tenure	.042	.020	.147	2.112	.036
	Ukuran Perusahaan	.010	.006	.121	1.700	.091

a. Dependent Variable: Opini Audit Going Concern

Uji T Persamaan 2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		

1	(Constant)	.552	.361		1.530	.127
	Kualitas Audit	.050	.280	.054	.179	.858
	Audit Tenure	-.143	.086	-.501	-1.665	.097
	Ukuran Perusahaan	-.017	.015	-.204	-1.158	.248
	KA_UP	-.002	.012	-.049	-.169	.866
	AT_UP	.008	.004	.726	2.216	.028

a. Dependent Variable: Opini Audit Going Concern

Uji R² Persamaan 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.185 ^a	.034	.020	.451524

a. Predictors: (Constant), Ukuran Perusahaan, Audit Tenure, Kualitas Audit

b. Dependent Variable: Opini Audit Going Concern

Uji R² Persamaan 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.238 ^a	.056	.034	.448425

a. Predictors: (Constant), AT_UP, Kualitas Audit, Ukuran Perusahaan, KA_UP, Audit Tenure

b. Dependent Variable: Opini Audit Going Concern

Lampiran 6 Tabel T Hitung



DF atau DK	Tabel Distribusi Student t						Tabel Uji Korelasi Pearson Product Moment					
	uji satu sisi (one tailed)						uji satu sisi (one tailed)					
	0,25	0,1	0,05	0,025	0,01	0,005	0,25	0,1	0,05	0,025	0,01	0,005
	Uji dua sisi (two tailed)						Uji dua sisi (two tailed)					
	0,5	0,2	0,1	0,05	0,02	0,01	0,5	0,2	0,1	0,05	0,02	0,01
208	0,676	1,286	1,652	1,971	2,344	2,600	0,047	0,089	0,114	0,135	0,160	0,177
209	0,676	1,286	1,652	1,971	2,344	2,600	0,047	0,089	0,114	0,135	0,160	0,177
210	0,676	1,286	1,652	1,971	2,344	2,599	0,047	0,088	0,113	0,135	0,160	0,177
211	0,676	1,286	1,652	1,971	2,344	2,599	0,046	0,088	0,113	0,134	0,159	0,176
212	0,676	1,286	1,652	1,971	2,344	2,599	0,046	0,088	0,113	0,134	0,159	0,176
213	0,676	1,286	1,652	1,971	2,344	2,599	0,046	0,088	0,112	0,134	0,159	0,175
214	0,676	1,286	1,652	1,971	2,344	2,599	0,046	0,088	0,112	0,134	0,158	0,175
215	0,676	1,286	1,652	1,971	2,344	2,599	0,046	0,087	0,112	0,133	0,158	0,175
216	0,676	1,285	1,652	1,971	2,344	2,599	0,046	0,087	0,112	0,133	0,157	0,174
217	0,676	1,285	1,652	1,971	2,344	2,599	0,046	0,087	0,111	0,133	0,157	0,174
218	0,676	1,285	1,652	1,971	2,344	2,599	0,046	0,087	0,111	0,132	0,157	0,173
219	0,676	1,285	1,652	1,971	2,343	2,598	0,046	0,087	0,111	0,132	0,156	0,173
220	0,676	1,285	1,652	1,971	2,343	2,598	0,046	0,086	0,111	0,132	0,156	0,173
221	0,676	1,285	1,652	1,971	2,343	2,598	0,045	0,086	0,110	0,131	0,156	0,172
222	0,676	1,285	1,652	1,971	2,343	2,598	0,045	0,086	0,110	0,131	0,155	0,172
223	0,676	1,285	1,652	1,971	2,343	2,598	0,045	0,086	0,110	0,131	0,155	0,171
224	0,676	1,285	1,652	1,971	2,343	2,598	0,045	0,086	0,110	0,131	0,155	0,171
225	0,676	1,285	1,652	1,971	2,343	2,598	0,045	0,085	0,109	0,130	0,154	0,171
226	0,676	1,285	1,652	1,971	2,343	2,598	0,045	0,085	0,109	0,130	0,154	0,170
227	0,676	1,285	1,652	1,970	2,343	2,598	0,045	0,085	0,109	0,130	0,154	0,170
228	0,676	1,285	1,652	1,970	2,343	2,598	0,045	0,085	0,109	0,129	0,153	0,170
229	0,676	1,285	1,652	1,970	2,343	2,597	0,045	0,085	0,108	0,129	0,153	0,169
230	0,676	1,285	1,652	1,970	2,343	2,597	0,045	0,084	0,108	0,129	0,153	0,169
231	0,676	1,285	1,651	1,970	2,343	2,597	0,044	0,084	0,108	0,129	0,152	0,168
232	0,676	1,285	1,651	1,970	2,343	2,597	0,044	0,084	0,108	0,128	0,152	0,168
233	0,676	1,285	1,651	1,970	2,342	2,597	0,044	0,084	0,108	0,128	0,152	0,168
234	0,676	1,285	1,651	1,970	2,342	2,597	0,044	0,084	0,107	0,128	0,151	0,167
235	0,676	1,285	1,651	1,970	2,342	2,597	0,044	0,084	0,107	0,127	0,151	0,167



Lampiran 7 Kegiatan Konsultasi Skripsi

Judul : Pengaruh Kualitas Audit dan Audit Tenure Terhadap Opini Audit *Going Concern* Dengan Ukuran Perusahaan Sebagai Variabel Moderasi

Dosen Pembimbing : Drs. Haryanto,Ak.,MM.,CA

Hari/Tanggal	Pokok Bahasan	Paraf Pembimbing
19 September 2021	Revisi BAB 1 & 2 <ul style="list-style-type: none">— Latar belakang tidak boleh ada definisi— Menggunakan semua sektor— Tidak ada fungsi variabel moderasi— Sumber harus minimal 3 untuk pengertian di bab 2 dan disimpulkan— Tabel penelitian terdahulu diberi judul	
20 Desember 2021	<ul style="list-style-type: none">— Tidak boleh ada kata sambung— Belum ada abstrak— Revisi kata pengantar— Revisi tujuan penelitian	

Lampiran 8 Daftar Riwayat Hidup

RIWAYAT HIDUP

Nama : Renanda Yustika

Tempat/ Tanggal Lahir : Bekasi, 13 Agustus 1999

Agama : Islam

Alamat : Jl. Cempaka 2 No. 41 Rt 02/04 Jatibening, Pondok
Gede, Bekasi

Nomor Telepon : 0898-5480-688

Email : renandayustika@gmail.com

Riwayat Pendidikan :

2005 – 2011 : SD Negeri Jatibening 1

2011 – 2014 : SMP Kadar Pembangunan Indonesia (KAPIN)

2014 – 2017 : SMK Kawula Indonesia