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## LAMPIRAN

### Lampiran 1

#### Daftar Sampel Perusahaan Manufaktur Sektor Aneka Industri Periode 2017-2021

No	Nama Perusahaan	Kode
1	PT. Astra International Tbk	ASII
2	PT. Astra Otoparts Tbk	AUTO
3	PT. Buana Artha Manufacture Tbk	STAR
4	PT. Gajah Tunggal Tbk	GJTL
5	PT. Garuda Metalindo Tbk	BOLT
6	PT. Indomobil Sukses Internasional Tbk	IMAS
7	PT. Indospring Tbk	INDS
8	PT. Jembo Cable Company Tbk	JECC
9	PT. Kabelindo Murni Tbk	KLBM
10	PT. KMI Wire & Cable Tbk	KBLI
11	PT. Multi Prima Sejahtera Tbk	LPIN
12	PT. Prima Alloy Steel Universal Tbk	PRAS
13	PT. Primarindo Asia Infrastructure Tbk	BIMA
14	PT. Ricky Putra Globalindo Tbk	RICY
15	PT. Selamat Sempurna Tbk	SMSM
16	PT. Sepatu Bata Tbk	BATA
17	PT. Supreme Cable Manufacturing Corpo Tbk	SCCO
18	PT. Trisula International Tbk	TRIS
19	PT. Trisula Textile Industries Tbk	BELL
20	PT. Voksel Electric Tbk	VOKS

## Lampiran 2

## Data Audit Delay Perusahaan Manufaktur Sektor Aneka Industri Periode 2017-2021

No Kode	2017			2018			2019			2020			2021			
	Tanggal Laporan Audit	Tanggal Laporan Keuangan	Audit Delay	Tanggal Laporan Audit	Tanggal Laporan Keuangan	Audit Delay	Tanggal Laporan Audit	Tanggal Laporan Keuangan	Audit Delay	Tanggal Laporan Audit	Tanggal Laporan Keuangan	Audit Delay	Tanggal Laporan Audit	Tanggal Laporan Keuangan	Audit Delay	
1	ASII	2/27/2018	12/31/2017	58	2/27/2019	12/31/2018	58	2/27/2020	12/31/2019	58	2/25/2021	12/31/2020	56	2/25/2022	12/31/2021	56
2	AUTO	2/20/2018	12/31/2017	51	2/20/2019	12/31/2018	51	2/20/2020	12/31/2019	51	2/22/2021	12/31/2020	53	2/21/2022	12/31/2021	52
3	STAR	3/27/2018	12/31/2017	86	3/28/2019	12/31/2018	87	4/27/2020	12/31/2019	118	4/24/2021	12/31/2020	114	4/25/2022	12/31/2021	115
4	GTL	3/23/2018	12/31/2017	82	3/28/2019	12/31/2018	87	4/20/2020	12/31/2019	111	3/6/2021	12/31/2020	65	4/1/2022	12/31/2021	91
5	BOLT	3/2/2018	12/31/2017	61	3/15/2019	12/31/2018	74	3/9/2020	12/31/2019	69	4/9/2021	12/31/2020	99	4/22/2022	12/31/2021	112
6	IMAS	3/22/2018	12/31/2017	81	3/28/2019	12/31/2018	87	4/21/2020	12/31/2019	112	4/30/2021	12/31/2020	120	3/30/2022	12/31/2021	89
7	INDS	3/26/2018	12/31/2017	85	3/25/2019	12/31/2018	84	4/24/2020	12/31/2019	115	3/26/2021	12/31/2020	85	4/20/2022	12/31/2021	110
8	JECC	3/27/2018	12/31/2017	86	3/27/2019	12/31/2018	86	4/17/2020	12/31/2019	108	3/29/2021	12/31/2020	88	4/25/2022	12/31/2021	115
9	KLBM	3/27/2018	12/31/2017	86	3/25/2019	12/31/2018	84	3/27/2020	12/31/2019	87	3/30/2021	12/31/2020	89	3/29/2022	12/31/2021	88
10	KBLI	3/28/2018	12/31/2017	87	3/27/2019	12/31/2018	86	4/6/2020	12/31/2019	97	4/5/2021	12/31/2020	95	4/23/2022	12/31/2021	113
11	LPIN	3/29/2018	12/31/2017	88	3/28/2019	12/31/2018	87	4/30/2020	12/31/2019	121	4/7/2021	12/31/2020	97	3/30/2022	12/31/2021	89
12	PRAS	3/23/2018	12/31/2017	82	3/25/2019	12/31/2018	84	4/20/2020	12/31/2019	111	4/21/2021	12/31/2020	111	3/28/2022	12/31/2021	87
13	BINA	3/29/2018	12/31/2017	88	3/29/2019	12/31/2018	88	3/31/2020	12/31/2019	91	3/31/2021	12/31/2020	90	3/31/2022	12/31/2021	90
14	RICY	3/23/2018	12/31/2017	82	3/22/2019	12/31/2018	81	3/27/2020	12/31/2019	87	4/15/2021	12/31/2020	105	3/29/2022	12/31/2021	88
15	SMSM	3/26/2018	12/31/2017	85	3/27/2019	12/31/2018	86	4/23/2020	12/31/2019	114	4/30/2021	12/31/2020	120	4/4/2022	12/31/2021	94
16	BATA	3/29/2018	12/31/2017	88	3/30/2019	12/31/2018	89	4/29/2020	12/31/2019	120	4/24/2021	12/31/2020	114	5/1/2022	12/31/2021	121
17	SCCO	3/23/2018	12/31/2017	82	3/25/2019	12/31/2018	84	3/27/2020	12/31/2019	87	3/30/2021	12/31/2020	89	3/29/2022	12/31/2021	88
18	TRIS	3/26/2018	12/31/2017	85	3/26/2019	12/31/2018	85	4/23/2020	12/31/2019	114	4/20/2021	12/31/2020	110	3/30/2022	12/31/2021	89
19	BELL	3/20/2018	12/31/2017	79	3/26/2019	12/31/2018	85	4/9/2020	12/31/2019	100	4/14/2021	12/31/2020	104	3/28/2022	12/31/2021	87
20	VOKS	3/26/2018	12/31/2017	85	3/25/2019	12/31/2018	84	4/9/2020	12/31/2019	100	3/31/2021	12/31/2020	90	4/21/2022	12/31/2021	111

## Data Solvabilitas (DAR) Perusahaan Manufaktur Sektor Aneka Industri Periode 2017-

No Kode	2017			2018			2019			2020			2021			
	TotalLiang	TotalAset	DAR	TotalLiang	TotalAset	DAR	TotalLiang	TotalAset	DAR	TotalLiang	TotalAset	DAR	TotalLiang	TotalAset	DAR	
1	ASII	133.317.000.000,000	235.646.000.000,000	47,12	170.348.000.000,000	344.711.000.000,000	49,42	165.955.000.000,000	351.958.000.000,000	46,94	142.749.000.000,000	338.203.000.000,000	42,21	151.696.000.000,000	367.311.000.000,000	41,30
2	AUTO	4.003.233.000,000	14.782.309.000,000	27,12	4.626.013.000,000	15.889.648.000,000	29,11	4.365.715.000,000	16.075.709.000,000	27,26	3.909.303.000,000	15.180.094.000,000	25,75	5.101.517.000,000	16.947.148.000,000	30,10
3	STAR	124.422.750,504	614.705.038,056	20,24	124.601.423,706	615.956.006,710	20,23	83.794.451,847	579.813.156,639	15,49	1.716.284,921	497.557.497,473	0,35	2.068.086,845	508.447.134,690	0,41
4	GTL	12.501.710.000,000	18.191.076.000,000	68,72	13.835.648.000,000	19.771.478.000,000	70,19	12.620.444.000,000	18.856.075.000,000	66,93	10.326.513.000,000	17.181.660.000,000	61,45	11.481.186.000,000	18.449.075.000,000	62,23
5	BOLT	488.122.101,794	1.188.798.795,362	39,38	574.341.524,938	1.312.376.999,120	43,76	504.694.505,918	1.265.912.330,625	39,88	419.042.779,063	1.119.076.870,425	37,45	550.803.451,910	1.368.411.097,483	40,25
6	MAS	22.094.058.955,142	31.375.311.239,854	70,42	30.632.253.308,636	40.955.998.273,982	74,79	35.290.524.968,923	44.698.662.588,632	76,95	35.692.384.334,428	48.408.700.495,082	73,73	38.177.391.000,000	51.023.608.000,000	74,82
7	INDS	288.738.419,319	2.434.671.337,849	11,90	288.105.732,114	2.482.337.567,967	11,61	282.135.618,148	2.834.422.741,208	9,25	282.518.771,935	2.828.280.094,696	9,29	502.594.655,311	3.165.016.057,203	15,88
8	JECG	1.380.623.870,000	1.927.965.352,000	71,61	1.472.379.823,000	2.081.620.993,000	70,73	1.132.622.125,000	1.888.753.650,000	59,97	778.897.969,000	1.513.949.141,000	51,45	1.040.742.901,000	1.738.977.382,000	59,92
9	KLBM	443.770.270,289	1.235.198.847,468	35,93	476.687.194,322	1.298.358.478,375	36,73	436.010.329,994	1.284.437.358,420	33,95	185.150.026,551	1.028.762.882,496	18,03	283.750.515,897	1.497.181.021,456	18,95
10	KBLI	1.227.014.231,702	3.013.760.616,966	40,71	1.213.640.888,147	3.244.821.647,076	37,41	1.174.014.083,315	3.556.474.711,037	33,01	655.558.033,623	3.009.724.379,484	21,91	272.257.917,579	2.725.242.711,423	9,39
11	LPM	36.654.665,747	288.116.498,330	13,67	28.026.041,147	301.556.448,818	9,29	21.617.421,367	324.916.202,129	6,65	27.628.564,143	337.792.393,010	8,24	26.856.694,729	310.880.071,852	8,64
12	PRAS	865.838.417,894	1.542.243.721,302	56,14	947.413.833,530	1.635.543.027,515	57,93	1.011.402.236,454	1.657.127.289,798	61,03	1.143.071.273,337	1.688.922.580,521	68,65	1.150.442.593,596	1.637.794.655,748	70,24
13	BMA	173.964.702,574	89.327.328,859	194,75	179.038.294,780	98.190.640,839	182,34	182.048.878,564	246.536.771,775	73,84	194.321.896,135	223.781.482,859	86,84	209.287.645,606	278.663.866,233	95,71
14	INDY	944.179.416,586	1.374.444.788,282	68,70	1.094.692.568,786	1.539.602.054,832	71,10	1.162.598.358,789	1.619.854.736,252	71,77	1.363.926.876,704	1.738.897.169,061	78,53	1.390.806.751,888	1.694.313.967,553	82,09
15	SMSM	615.157.000,000	2.443.341.000,000	25,18	650.926.000,000	2.801.203.000,000	23,24	664.678.000,000	3.106.981.000,000	21,39	727.076.000,000	3.375.526.000,000	21,54	957.223.000,000	3.888.862.000,000	24,74
16	BATA	276.382.503,000	655.691.231,000	32,30	240.048.866,000	678.666.225,000	27,38	209.895.228,000	863.146.554,000	24,32	297.380.758,000	775.324.937,000	38,36	225.816.742,000	652.742.235,000	34,60
17	SCDD	1.288.017.105,712	4.014.244.589,706	32,04	1.254.447.340,790	4.165.196.478,857	30,12	1.259.634.692,555	4.400.655.628,146	28,62	469.105.217,664	3.743.659.818,718	12,55	296.166.162,993	4.698.864.127,234	6,30
18	TRIS	188.736.733,204	544.968.719,987	34,63	276.789.437,347	633.014.281,325	43,73	488.632.660,751	1.147.246.311,331	42,42	424.244.191,110	1.088.940.700,530	39,69	402.102.775,491	1.060.742.742,644	37,91
19	BELL	225.085.797,613	465.965.155,745	48,31	254.764.081,931	514.362.171,773	49,47	316.831.656,893	590.884.444,113	53,11	297.708.577,146	554.235.931,111	53,72	284.701.036,737	524.473.606,697	50,47
20	WVMS	1.236.044.190,202	2.110.166.496,596	61,42	1.592.752.955,234	2.485.382.578,010	62,88	1.918.323.973,420	3.027.942.155,357	63,35	1.803.514.017,632	2.915.635.059,892	61,86	1.987.336.259,911	2.893.671.569,270	68,69



Lampiran 4

Data Komite Audit Perusahaan Manufaktur Sektor Aneka Industri Periode 2017-2021

No Kode	2017			2018			2019			2020			2021		
	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit
1 ASII	4	4	100	4	4	100	4	4	100	2	4	50	2	4	50
2 AUTO	3	3	100	3	3	100	2	3	66.67	3	4	75	2	3	66.67
3 STAR	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
4 GTL	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
5 BOLT	3	3	100	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67
6 IMAS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
7 INDS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
8 JECC	2	3	66.67	2	3	66.67	2	3	66.67	3	3	100	3	3	100
9 KLEB	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67
10 KBL	3	3	100	3	3	100	2	3	66.67	2	3	66.67	2	3	66.67
11 LPN	2	3	66.67	3	3	100	3	3	100	3	3	100	3	3	100
12 PRAS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
13 BMA	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
14 PIXY	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
15 SMSM	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
16 BATA	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
17 SCDD	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67
18 TRIS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
19 BELL	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
20 VOKS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100

Lampiran 5

Data Komite Audit Perusahaan Manufaktur Sektor Aneka Industri Periode 2017-2021

No Kode	2017			2018			2019			2020			2021		
	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit	Komite Audit <i>Background/Accounting</i>	Jumlah Komite Audit	Komite Audit
1 ASII	4	4	100	4	4	100	4	4	100	2	4	2	4	50	
2 AUTO	3	3	100	3	3	100	2	3	66.67	3	4	75	2	3	66.67
3 STAR	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
4 GJTL	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
5 BOLT	3	3	100	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67
6 MAS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
7 INDS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
8 JECC	2	3	66.67	2	3	66.67	2	3	66.67	3	3	100	3	3	100
9 KIBM	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67
10 KBLI	3	3	100	3	3	100	2	3	66.67	2	3	66.67	2	3	66.67
11 LPIN	2	3	66.67	3	3	100	3	3	100	3	3	100	3	3	100
12 PRAS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
13 BIMA	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
14 RICY	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
15 SMSM	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
16 BATA	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
17 SOCO	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67	2	3	66.67
18 TRIS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
19 BELL	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100
20 VDKS	3	3	100	3	3	100	3	3	100	3	3	100	3	3	100

Lampiran 6

Data Opini Audit Perusahaan Manufaktur Sektor Aneka Industri Periode 2017-2021

No	Kode	2017		2018		2019		2020		2021	
		Opini Audit	Opini Audit	Opini Audit	Opini Audit	Opini Audit	Opini Audit	Opini Audit	Opini Audit	Opini Audit	
1	ASLI	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1
2	AUTO	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1
3	STAR	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0
4	GTL	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0
5	BOLT	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1
6	IMS	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1
7	MDS	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1
8	ECC	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0
9	KLBM	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1
10	KEL	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0
11	LPM	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1
12	PPAS	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0
13	BMA	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1
14	PLV	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1
15	SMSM	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0
16	BATA	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1
17	SCOD	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1	Unqualified opinion	1
18	THS	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0
19	BELL	Unqualified opinion	1	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion	1	Unqualified opinion	1
20	VDKS	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0	Unqualified opinion with explanatory paragraph	0

Lampiran 7

Distribusi Nilai Tabel F 0,05

	1	2	3	4	5	6	7	8	9	10	12	15	20	24	30	40	60	120	∞
1	161	200	216	225	230	234	237	239	241	242	244	246	248	249	250	251	252	253	254
2	18,5	19,0	19,2	19,2	19,3	19,3	19,4	19,4	19,4	19,4	19,4	19,4	19,4	19,5	19,5	19,5	19,5	19,5	19,5
3	10,1	9,55	9,28	9,12	9,01	8,94	8,89	8,85	8,81	8,79	8,74	8,70	8,66	8,64	8,62	8,59	8,57	8,55	8,53
4	7,71	6,94	6,59	6,39	6,26	6,16	6,09	6,04	6,00	5,96	5,91	5,86	5,80	5,77	5,75	5,72	5,69	5,66	5,63
5	6,61	5,79	5,41	5,19	5,05	4,95	4,88	4,82	4,77	4,74	4,68	4,62	4,56	4,53	4,50	4,46	4,43	4,40	4,37
6	5,99	5,14	4,76	4,53	4,39	4,28	4,21	4,15	4,10	4,06	4,00	3,94	3,87	3,84	3,81	3,77	3,74	3,70	3,67
7	5,59	4,74	4,35	4,12	3,97	3,87	3,79	3,73	3,68	3,64	3,57	3,51	3,44	3,41	3,38	3,34	3,30	3,27	3,23
8	5,32	4,46	4,07	3,84	4,69	3,58	3,50	3,44	3,39	3,35	3,28	3,22	3,15	3,12	3,08	3,04	3,01	2,97	2,93
9	5,12	4,26	3,86	3,63	3,48	3,37	3,29	3,23	3,18	3,14	3,07	3,01	2,94	2,90	2,86	2,83	2,79	2,75	2,71
10	4,96	4,10	3,71	3,48	3,33	3,22	3,14	3,07	3,02	2,98	2,91	2,85	2,77	2,74	2,70	2,66	2,62	2,58	2,54
11	4,84	3,98	3,59	3,36	3,20	3,09	3,01	2,95	2,90	2,85	2,79	2,72	2,65	2,61	2,57	2,53	2,49	2,45	2,40
12	4,75	3,89	3,49	3,26	3,11	3,00	2,91	2,85	2,80	2,75	2,69	2,62	2,54	2,51	2,47	2,43	2,38	2,34	2,30
13	4,67	3,81	3,41	3,13	3,03	2,92	2,83	2,77	2,71	2,67	2,60	2,53	2,46	2,42	2,38	2,34	2,30	2,25	2,21
14	4,60	3,74	3,34	3,11	2,96	2,85	2,76	2,70	2,65	2,60	2,53	2,46	2,39	2,35	2,31	2,27	2,22	2,18	2,13
15	4,54	3,68	3,29	3,06	2,90	2,79	2,71	2,64	2,59	2,54	2,48	2,40	2,33	2,29	2,25	2,20	2,16	2,11	2,07
16	4,49	3,63	3,24	3,01	2,85	2,74	2,66	2,59	2,54	2,49	2,42	2,35	2,28	2,24	2,19	2,15	2,11	2,06	2,01
17	4,45	3,59	3,20	2,96	2,81	2,70	2,61	2,55	2,49	2,45	2,38	2,31	2,23	2,19	2,15	2,10	2,06	2,01	1,96
18	4,41	3,55	3,16	2,93	2,77	2,66	2,58	2,51	2,46	2,41	2,34	2,27	2,19	2,15	2,11	2,06	2,02	1,97	1,92
19	4,38	3,52	3,13	2,90	2,74	2,63	2,54	2,48	2,42	2,38	2,31	2,23	2,16	2,11	2,07	2,03	1,98	1,93	1,88
20	4,35	3,49	3,10	2,87	2,71	2,60	2,51	2,45	2,39	2,35	2,28	2,20	2,12	2,08	2,04	1,99	1,95	1,90	1,84
21	4,32	3,47	3,07	2,84	2,68	2,57	2,49	2,42	2,37	2,32	2,25	2,18	2,10	2,05	2,01	1,96	1,92	1,87	1,81
22	4,30	3,44	3,05	2,82	2,66	2,55	2,46	2,40	2,34	2,30	2,23	2,15	2,07	2,03	1,98	1,94	1,89	1,84	1,78
23	4,28	3,42	3,03	2,80	2,64	2,53	2,44	2,37	2,32	2,27	2,20	2,13	2,05	2,01	1,96	1,91	1,86	1,81	1,76
24	4,26	3,40	3,01	2,78	2,62	2,51	2,42	2,36	2,30	2,25	2,18	2,11	2,03	1,98	1,94	1,89	1,84	1,79	1,73
25	4,24	3,39	2,99	2,76	2,60	2,49	2,40	2,34	2,28	2,24	2,16	2,09	2,01	1,96	1,92	1,87	1,82	1,77	1,71
30	4,17	3,32	2,92	2,69	2,53	2,42	2,33	2,27	2,21	2,16	2,09	2,01	1,93	1,89	1,84	1,79	1,74	1,68	1,62
40	4,08	3,23	2,84	2,61	2,45	2,34	2,25	2,18	2,12	2,08	2,00	1,92	1,84	1,79	1,74	1,69	1,64	1,58	1,51
50	4,08	3,18	2,79	2,56	2,40	2,29	2,20	2,13	2,07	2,02	1,95	1,87	1,78	1,74	1,69	1,63	1,56	1,50	1,41
60	4,00	3,15	2,76	2,53	2,37	2,25	2,17	2,10	2,04	1,99	1,92	1,84	1,75	1,70	1,65	1,59	1,53	1,47	1,39
100	3,94	3,09	2,70	2,46	2,30	2,19	2,10	2,03	1,97	1,92	1,85	1,80	1,68	1,63	1,57	1,51	1,46	1,40	1,28
120	3,92	3,07	2,68	2,45	2,29	2,18	2,09	2,02	1,96	1,91	1,83	1,75	1,66	1,61	1,55	1,50	1,43	1,35	1,22
∞	3,84	3,00	2,60	2,37	2,21	2,10	2,01	1,94	1,88	1,83	1,75	1,67	1,57	1,52	1,46	1,39	1,32	1,22	1,00

## Lampiran 8

### Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k'=1		k'= 2		k'= 3		k'= 4		k'= 5	
	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>	d <sub>L</sub>	d <sub>U</sub>
15	1.077	1.361	0.946	1.543	0.814	1.750	0.685	1.977	0.562	2.21
16	1.106	1.371	0.982	1.539	0.857	1.728	0.734	1.935	0.615	2.15
17	1.133	1.381	1.015	1.536	0.897	1.710	0.779	1.900	0.664	2.10
18	1.158	1.391	1.046	1.535	0.933	1.696	0.820	1.872	0.710	2.06
19	1.180	1.401	1.074	1.536	0.967	1.685	0.859	1.848	0.752	2.02
20	1.201	1.411	1.100	1.537	0.998	1.676	0.894	1.828	0.792	1.99
21	1.221	1.420	1.125	1.538	1.026	1.669	0.927	1.812	0.829	1.96
22	1.239	1.429	1.147	1.541	1.053	1.664	0.958	1.797	0.863	1.94
23	1.257	1.437	1.168	1.543	1.078	1.660	0.986	1.785	0.895	1.92
24	1.273	1.446	1.188	1.546	1.101	1.656	1.013	1.775	0.925	1.90
25	1.288	1.454	1.206	1.550	1.123	1.654	1.038	1.767	0.953	1.89
26	1.320	1.461	1.224	1.553	1.143	1.652	1.062	1.759	0.979	1.88
27	1.316	1.469	1.240	1.556	1.162	1.651	1.084	1.753	1.004	1.86
28	1.328	1.476	1.255	1.560	1.181	1.650	1.104	1.747	1.028	1.85
29	1.341	1.483	1.270	1.563	1.198	1.650	1.124	1.743	1.050	1.84
30	1.352	1.489	1.284	1.567	1.214	1.650	1.143	1.739	1.071	1.83
31	1.363	1.496	1.297	1.570	1.229	1.650	1.160	1.735	1.090	1.83
32	1.373	1.502	1.309	1.574	1.244	1.650	1.177	1.732	1.109	1.82
33	1.383	1.508	1.321	1.577	1.258	1.651	1.193	1.730	1.127	1.81
34	1.393	1.514	1.333	1.580	1.271	1.652	1.208	1.728	1.144	1.81
35	1.402	1.519	1.343	1.584	1.283	1.653	1.222	1.726	1.160	1.80
36	1.411	1.525	1.354	1.587	1.295	1.654	1.236	1.724	1.175	1.80
37	1.419	1.530	1.364	1.590	1.307	1.655	1.249	1.723	1.190	1.80
38	1.427	1.535	1.373	1.594	1.318	1.656	1.261	1.722	1.204	1.79
39	1.435	1.540	1.382	1.597	1.328	1.658	1.273	1.722	1.218	1.79
40	1.442	1.544	1.391	1.600	1.338	1.659	1.285	1.721	1.230	1.79
45	1.475	1.566	1.430	1.615	1.383	1.666	1.336	1.720	1.287	1.78
50	1.503	1.585	1.462	1.628	1.421	1.674	1.378	1.721	1.335	1.77
55	1.528	1.601	1.490	1.641	1.452	1.681	1.414	1.724	1.374	1.77
60	1.549	1.616	1.514	1.652	1.480	1.689	1.444	1.727	1.408	1.77

65	1.567	1.629	1.536	1.662	1.503	1.696	1.471	1.731	1.438	1.77
70	1.583	1.641	1.554	1.672	1.525	1.703	1.494	1.735	1.464	1.77
75	1.598	1.652	1.571	1.680	1.543	1.709	1.515	1.739	1.487	1.77
80	1.611	1.662	1.586	1.688	1.560	1.715	1.534	1.743	1.507	1.77
85	1.624	1.671	1.600	1.696	1.575	1.721	1.550	1.747	1.525	1.77
90	1.635	1.679	1.612	1.703	1.589	1.726	1.566	1.751	1.542	1.78
95	1.645	1.687	1.623	1.709	1.602	1.732	1.579	1.755	1.557	1.78
100	1.654	1.694	1.634	1.715	1.613	1.736	1.592	1.758	1.571	1.78





# UNIVERSITAS NASIONAL

## FAKULTAS EKONOMI DAN BISNIS

S1- Manajemen, S1- Akuntansi, dan S1- Pariwisata

JL. Sawo Manila No. 61 Pejaten, Pasar Minggu, Jakarta 12520 Telp. (021) 78833307, 7806700 (Hunting) Fax. 7802718, 7802719

P.O. Box 4741 Jakarta 12047 Homepage : <http://www.unas.ac.id>. E-mail : [febunas49@gmail.com](mailto:febunas49@gmail.com)

### KONSULTASI BIMBINGAN

**Npm** : 193403516057  
**Nama** : NUR IZZAH MARWAZIYYAH  
**Program Studi** : Akuntansi  
**Konsentrasi** : Auditing

### KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
7 November, 2022	selamat sore bu. saya sudah mengganti judul yang berkaitan dengan akuntansi. berikut terlampir judul dan bab 1 nya. terima kasih ibu	Sudah Ditanggapi
11 November, 2022	selamat pagi bu. saya sudah memperbaiki bab 1 sesuai masukan dari ibu. berikut terlampir revisian bab 1. terima kasih bu	Sudah Ditanggapi
13 November, 2022	selamat pagi bu. saya sudah mengerjakan sampai dengan bab 2. berikut terlampir file bab 2 nya bu. terima kasih bu	Sudah Ditanggapi
17 November, 2022	selamat pagi bu. saya sudah memperbaiki bab 1 dan bab 2 sesuai masukan dari ibu. berikut terlampir bab 1, bab 2, dan bab 3. terima kasih bu	Sudah Ditanggapi
18 November, 2022	selamat malam bu. berikut terlampir file konsultasi mengenai bab 3. terima kasih bu	Sudah Ditanggapi

### KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
7 January, 2023	selamat malam bu. berikut terlampir file konsultasi mengenai bab 1 sampai dengan bab 3. terima kasih bu.	Sudah Ditanggapi
27 January, 2023	selamat pagi bu. berikut terlampir file konsultasi bab 1 sampai dengan bab 5. terima kasih bu.	Sudah Ditanggapi
3 February, 2023	selamat malam bu. berikut terlampir file konsultasi mengenai bab 4 terkait perbaikan data. terima kasih bu	Sudah Ditanggapi

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