

LAMPIRAN

Lampiran 1

Daftar Perusahaan Sampel Periode 2020-2022

No	Kode	Nama Perusahaan
1	BAPA	Bekasi Asri Pemula Tbk.
2	BAPI	Bhakti Agung Propertindo Tbk.
3	BEST	Bekasi Fajar Industrial Estate
4	BIKA	Binakarya Jaya Abadi Tbk.
5	BKDP	Bukit Darmo Property Tbk
6	BKSL	Sentul City Tbk.
7	CPRI	Capri Nusa Satu Properti Tbk.
8	DART	Duta Anggada Realty Tbk.
9	ELTY	Bakrieland Development Tbk.
10	EMDE	Megapolitan Developments Tbk.
11	GMTD	Gowa Makassar Tourism Development
12	INPP	Indonesian Paradise Property Tbk.
13	LAND	Trimitra Propertindo Tbk.
14	LPKR	Lippo Karawaci Tbk.
15	MPRO	Maha Properti Indonesia Tbk.
16	MTSM	Metro Realty Tbk.
17	NASA	Andalan Perkasa Abadi Tbk.
18	NIRO	City Retail Developments Tbk.
19	OMRE	Indonesia Prima Property Tbk
20	PAMG	Bima Sakti Pertiwi Tbk.
21	POSA	Bliss Properti Indonesia Tbk.
22	PUDP	Pudjiadi Prestige Tbk.
23	RBMS	Ristia Bintang Mahkotasejati T
24	RODA	Pikko Land Development Tbk.
25	SATU	Kota Satu Properti Tbk.
26	TARA	Agung Semesta Sejahtera Tbk.

Lampiran 2

Daftar Sampel Opini Audit *Going Concern*

No	Kode	Nama Perusahaan	Opini Audit			OAGC/non-OAGC		
			2020	2021	2022	2020	2021	2022
1	BAPA	Bekasi Asri Pemula Tbk.	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	0	0	0
2	BAPI	Bhakti Agung Propertindo Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	0
3	BEST	Bekasi Fajar Industrial Estate	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian	1	1	0
4	BIKA	Binakarya Jaya Abadi Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	1
5	BKDP	Bukit Darmo Property Tbk	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar dengan Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	1
6	BKSL	Sentul City Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	0
7	CPRI	Capri Nusa Satu Properti Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	1
8	DART	Duta Anggada Realty Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	1
9	ELTY	Bakrieland Development Tbk.	Wajar dengan Pengecualian	Wajar dengan Pengecualian	Wajar dengan Pengecualian	1	1	1
10	EMDE	Megapolitan Developments Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	0
11	GMTD	Gowa Makassar Tourism Development	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0

12	INPP	Indonesian Paradise Property Tbk	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	0	0
13	LAND	Trimitra Propertindo Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
14	LPKR	Lippo Karawaci Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
15	MPRO	Maha Properti Indonesia Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
16	MTSM	Metro Realty Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	1	0	0
17	NASA	Andalan Perkasa Abadi Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	0
18	NIRO	City Retail Developments Tbk.	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
19	OMRE	Indonesia Prima Property Tbk	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
20	PAMG	Bima Sakti Pertiwi Tbk.	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
21	POSA	Bliss Properti Indonesia Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar dengan Pengecualian	Wajar dengan Pengecualian	1	1	1
22	PUDP	Pudjiadi Prestige Tbk.	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
23	RBMS	Ristia Bintang Mahkotasejati Tbk	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	1
24	RODA	Pikko Land Development Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0
25	SATU	Kota Satu Properti Tbk.	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	Wajar tanpa Pengecualian dengan Bahasa Penjelas	1	1	1
26	TARA	Agung Semesta Sejahtera Tbk.	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian	Wajar tanpa Pengecualian dengan Bahasa Penjelas	0	0	0

Lampiran 3

Daftar Sampel Kualitas Audit

No	Kode	Nama Perusahaan	Kantor Akuntan Publik			Big four/non-big four		
			2020	2021	2022	2020	2021	2022
1	BAPA	Bekasi Asri Pemula Tbk.	Abubakar Usman & Rekan	Richard Risambessy & Budiman	Budiandru dan Rekan	0	0	0
2	BAPI	Bhakti Agung Propertindo Tbk.	Irfan Zulmendra	Irfan Zulmendra	Umaryadi, Ak., CPA	0	0	0
3	BEST	Bekasi Fajar Industrial Estate	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilinggan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilinggan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilinggan & Rekan	0	0	0
4	BIKA	Binakarya Jaya Abadi Tbk.	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	0	0	0
5	BKDP	Bukit Darmo Property Tbk	Andi Ruswandi Wisnu & Rekan	Andi Ruswandi Wisnu & Rekan	Andi Ruswandi Wisnu & Rekan	0	0	0
6	BKSL	Sentul City Tbk.	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan	0	0	0
7	CPRI	Capri Nusa Satu Properti Tbk.	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	0	0	0
8	DART	Duta Anggada Realty Tbk.	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	1	1	1
9	ELTY	Bakrieland Development Tbk.	Y. Santosa dan Rekan	Y. Santosa dan Rekan	Y. Santosa dan Rekan	0	0	0
10	EMDE	Megapolitan Developments Tbk.	Rama Wendra	Rama Wendra	Rama Wendra	0	0	0
11	GMTD	Gowa Makassar Tourism Development	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0	0

12	INPP	Indonesian Paradise Property Tbk	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan	Tanubrata Susanto Fahmi Bambang & Rekan	0	0	0
13	LAND	Trimitra Propertindo Tbk.	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	0	0	0
14	LPKR	Lippo Karawaci Tbk.	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0	0
15	MPRO	Maha Properti Indonesia Tbk.	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	0	0	0
16	MTSM	Metro Realty Tbk.	Maksum, Suyamto dan Hirdjan	Maksum, Suyamto dan Hirdjan	Maksum, Suyamto dan Hirdjan	0	0	0
17	NASA	Andalan Perkasa Abadi Tbk.	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilinggan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilinggan & Rekan	Antadaya, Helmiansyah dan Yassirli	0	0	0
18	NIRO	City Retail Developments Tbk.	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	1	1	1
19	OMRE	Indonesia Prima Property Tbk	Imelda & Rekan	Imelda & Rekan	Imelda & Rekan	1	1	1
20	PAMG	Bima Sakti Pertiwi Tbk.	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	0	0	0
21	POSA	Bliss Properti Indonesia Tbk.	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	0	0	0
22	PUDP	Pudjiadi Prestige Tbk.	Doli, Bambang, Sulistiyanto, Dadang & Ali	Drs. Bambang Sudaryono & Rekan	Drs. Bambang Sudaryono & Rekan	0	0	0
23	RBMS	Ristia Bintang Mahkotasejati Tbk	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	Kanaka Puradiredja Suhartono	0	0	0
24	RODA	Pikko Land Development Tbk.	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0	0
25	SATU	Kota Satu Properti Tbk.	Arief Jauhari	Arief Jauhari	Arief Jauhari	0	0	0
26	TARA	Agung Semesta Sejahtera Tbk.	Tanubrata Susanto Fahmi Bambang & Rekan	Antadaya, Helmiansyah dan Yassirli	Antadaya, Helmiansyah dan Yassirli	0	0	0

Lampiran 4

Daftar Sampel Likuiditas

No	Kode	Nama Perusahaan	2020			2021			2022		
			Current Assets	Current Liabilities	CR	Current Assets	Current Liabilities	CR	Current Assets	Current Liabilities	CR
1	BAPA	Bekasi Asri Pemula Tbk.	107.744.636.327	7.445.381.494	14,4713	106.400.639.866	6.843.248.577	15,5483	22.845.370.858	6.382.787.788	3,5792
2	BAPI	Bhakti Agung Propertindo Tbk.	626.255.867.103	48.903.369.225	12,8060	650.227.166.175	73.856.315.500	8,8039	663.234.537.487	87.018.673.191	7,6217
3	BEST	Bekasi Fajar Industrial Estate	2.722.827.270.198	258.669.858.995	10,5263	2.512.714.351.541	432.585.170.220	5,8086	2.587.148.796.402	279.952.124.627	9,2414
4	BIKA	Binakarya Jaya Abadi Tbk.	2.838.420.407.560	2.408.288.167.435	1,1786	2.718.817.939.237	2.270.628.279.992	1,1974	2.561.159.739.724	2.301.675.244.892	1,1127
5	BKDP	Bukit Darmo Property Tbk	86.926.323.534	171.661.406.293	0,5064	82.564.049.560	108.482.187.823	0,7611	67.137.207.858	129.540.100.587	0,5183
6	BKSL	Sentul City Tbk.	4.588.731.043.660	3.270.161.549.357	1,4032	4.688.435.244.197	1.692.127.805.105	2,7707	4.481.703.360.284	2.216.435.731.961	2,0220
7	CPRI	Capri Nusa Satu Properti Tbk.	64.453.990.062	12.276.247.036	5,2503	53.781.372.427	4.929.638.203	10,9098	53.049.918.612	3.114.891.223	17,0311
8	DART	Duta Anggada Realty Tbk.	182.368.717	609.340.883	0,2993	188.892.861	1.287.069.124	0,1468	142.287.400	995.858.912	0,1429
9	ELTY	Bakrieland Development Tbk.	2.702.974	2.481.549	1,0892	2.742.719	2.666.128	1,0287	2.667.546	2.116.886	1,2601
10	EMDE	Megapolitan Developments Tbk.	1.851.347.307.718	887.763.447.554	2,0854	1.488.507.549.729	1.001.239.917.402	1,4867	1.502.657.683.212	1.095.251.094.706	1,3720
11	GMTD	Gowa Makassar Tourism Development	466.605.508.681	335.120.216.073	1,3924	493.500.638.906	290.368.704.875	1,6996	497.830.875.088	366.956.051.467	1,3566
12	INPP	Indonesian Paradise Property Tbk.	755.878.224.090	203.665.590.135	3,7114	1.717.754.709.377	504.518.233.153	3,4047	2.077.355.068.561	66.349.526.355	31,3093
13	LAND	Trimitra Propertindo Tbk.	270.202.985.828	210.082.396.543	1,2862	258.653.508.032	224.362.275.432	1,1528	212.791.397.382	221.474.334.369	0,9608
14	LPKR	Lippo Karawaci Tbk.	33.078.230	10.573.858	3,1283	31.374.902	9.605.967	3,2662	29.144.101	9.325.960	3,1251
15	MPRO	Maha Properti Indonesia Tbk.	115.933.574	399.812.682	0,2900	79.507.307	405.814.930	0,1959	40.100.267	398.068.216	0,1007

16	MTSM	Metro Realty Tbk.	22.399.616.199	14.484.565.017	1,5464	35.841.993.100	15.589.100.213	2,2992	38.582.221.793	14.264.621.563	2,7047
17	NASA	Andalan Perkasa Abadi Tbk.	76.992.075.645	58.676.592.096	1,3121	133.578.601.039	46.801.713.016	2,8541	130.479.316.807	57.903.215.704	2,2534
18	NIRO	City Retail Developments Tbk.	2.614.304.555.067	1.236.406.020.273	2,1144	2.665.187.274.859	895.623.500.687	2,9758	2.782.747.556.795	2.047.123.049.969	1,3593
19	OMRE	Indonesia Prima Property Tbk	243.280.519.661	279.267.714.078	0,8711	279.230.950.856	571.929.180.062	0,4882	321.382.846.875	710.135.539.228	0,4526
20	PAMG	Bima Sakti Pertiwi Tbk.	35.539.020.283	32.691.314.273	1,0871	17.377.633.839	15.005.879.812	1,1581	15.595.085.333	18.879.870.061	0,8260
21	POSA	Bliss Properti Indonesia Tbk.	114.939.566.058	535.128.327.111	0,2148	94.722.544.914	752.650.345.493	0,1259	67.783.833.416	866.555.444.892	0,0782
22	PUDP	Pudjiadi Prestige Tbk.	239.235.411.468	32.460.422.625	7,3701	231.727.305.908	25.169.388.600	9,2067	384.736.911.562	63.177.226.921	6,0898
23	RBMS	Ristia Bintang Mahkotasejati Tbk	103.726.849.704	49.986.583.175	2,0751	94.977.781.333	34.013.707.388	2,7923	83.889.314.690	41.726.958.094	2,0104
24	RODA	Pikko Land Development Tbk.	1.864.919.947.046	924.099.584.524	2,0181	1.557.988.292.491	423.396.641.682	3,6797	1.476.818.715.200	435.353.454.222	3,3922
25	SATU	Kota Satu Properti Tbk.	159.892.881.444	36.444.927.542	4,3872	160.736.712.872	68.471.754.984	2,3475	139.213.149.150	74.033.057.860	1,8804
26	TARA	Agung Semesta Sejahtera Tbk.	11.529.141.728	44.834.819.421	0,2571	35.297.097.624	22.071.976.952	1,5992	29.688.253.807	20.069.386.892	1,4793

Lampiran 5

Daftar Sampel Solvabilitas

No	Kode	Nama Perusahaan	2020			2021			2022		
			Total Liabilites	Total Assets	DTA	Total Liabilites	Total Assets	DTA	Total Liabilites	Total Assets	DTA
1	BAPA	Bekasi Asri Pemula Tbk.	8.098.923.359	142.306.771.029	0,0569	7.171.085.839	139.570.998.335	0,0514	6.589.092.293	135.434.013.488	0,0487
2	BAPI	Bhakti Agung Propertindo Tbk.	197.568.262.765	626.301.225.193	0,3155	222.518.049.973	650.261.732.915	0,3422	235.520.230.604	663.258.694.473	0,3551
3	BEST	Bekasi Fajar Industrial Estate	1.925.523.126.081	6.282.180.229.732	0,3065	1.752.315.039.995	6.046.212.385.412	0,2898	1.749.964.841.755	6.078.468.909.026	0,2879
4	BIKA	Binakarya Jaya Abadi Tbk.	3.537.619.359.533	3.192.672.527.435	1,1080	3.216.992.692.903	3.064.221.042.583	1,0499	3.228.587.467.386	2.900.520.980.450	1,1131
5	BKDP	Bukit Darmo Property Tbk.	309.509.265.589	790.840.175.521	0,3914	327.575.792.987	774.139.598.349	0,4231	343.253.957.213	756.499.706.863	0,4537
6	BKSL	Sentul City Tbk.	8.121.131.006.426	18.371.229.973.821	0,4421	6.168.939.794.466	16.654.989.338.161	0,3704	6.398.549.423.657	16.721.760.263.807	0,3826
7	CPRI	Capri Nusa Satu Properti Tbk.	32.125.803.513	220.322.350.603	0,1458	27.545.915.343	211.964.172.793	0,1300	25.693.688.363	209.459.564.912	0,1227
8	DART	Duta Anggada Realty Tbk.	3.742.012.201	6.656.120.982	0,5622	4.100.747.128	6.604.034.590	0,6209	4.380.333.825	6.462.680.097	0,6778
9	ELTY	Bakrieland Development Tbk.	3.387.644	11.823.436	0,2865	3.533.568	11.681.203	0,3025	2.671.612	9.913.459	0,2695
10	EMDE	Megapolitan Developments Tbk.	1.905.692.754.656	2.454.054.273.495	0,7765	2.033.688.077.681	3.728.638.990.780	0,5454	2.117.499.934.233	3.743.751.737.058	0,5656
11	GMTD	Gowa Makassar Tourism Development	402.384.335.106	987.323.142.096	0,4076	515.861.813.615	1.072.934.636.699	0,4808	594.503.930.604	1.160.940.485.132	0,5121
12	INPP	Indonesian Paradise Property Tbk.	1.885.064.829.152	7.657.106.251.566	0,2462	3.027.511.364.432	8.745.700.244.235	0,3462	3.423.931.216.118	9.163.821.178.882	0,3736
13	LAND	Trimitra Propertindo Tbk.	268.307.023.961	755.728.123.635	0,3550	287.516.419.432	763.357.981.904	0,3766	266.411.204.052	734.346.966.843	0,3628
14	LPKR	Lippo Karawaci Tbk.	28.291.825	51.865.480	0,5455	29.594.927	52.080.936	0,5682	30.731.006	49.870.897	0,6162

15	MPRO	Maha Properti Indonesia Tbk.	401.816.572	1.770.238.845	0,2270	407.517.539	1.762.114.841	0,2313	399.652.279	1.725.176.255	0,2317
16	MTSM	Metro Realty Tbk.	27.817.215.164	72.921.362.051	0,3815	27.228.089.007	69.927.105.928	0,3894	25.598.023.852	61.883.551.310	0,4136
17	NASA	Andalan Perkasa Abadi Tbk.	58.676.592.096	1.135.507.968.087	0,0517	61.953.985.743	1.133.852.216.949	0,0546	57.908.394.154	1.129.527.346.470	0,0513
18	NIRO	City Retail Developments Tbk.	4.019.064.322.188	10.608.390.520.541	0,3789	5.263.849.675.728	11.691.071.599.377	0,4502	6.842.019.184.618	12.930.967.694.757	0,5291
19	OMRE	Indonesia Prima Property Tbk	584.063.261.293	4.133.988.674.027	0,1413	723.496.392.230	4.109.123.842.700	0,1761	827.629.121.014	3.989.682.804.521	0,2074
20	PAMG	Bima Sakti Pertiwi Tbk.	147.393.574.529	582.806.214.350	0,2529	157.557.462.326	583.578.892.476	0,2700	159.757.005.714	582.565.037.552	0,2742
21	POSA	Bliss Properti Indonesia Tbk.	852.517.654.759	976.480.109.573	0,8731	925.015.705.169	908.417.331.069	1,0183	999.513.230.538	862.192.739.447	1,1593
22	PUDP	Pudjiadi Prestige Tbk.	204.280.317.915	521.632.597.211	0,3916	190.546.059.153	492.003.943.529	0,3873	70.130.902.724	651.369.072.120	0,1077
23	RBMS	Ristia Bintang Mahkotasejati Tbk.	200.695.757.269	760.445.865.842	0,2639	214.953.290.839	771.096.800.598	0,2788	198.940.136.778	717.606.761.078	0,2772
24	RODA	Pikko Land Development Tbk.	1.734.468.189.877	3.936.147.888.286	0,4407	1.420.522.013.633	3.650.686.851.644	0,3891	1.328.897.208.760	3.547.426.939.513	0,3746
25	SATU	Kota Satu Properti Tbk.	174.423.102.954	260.603.289.007	0,6693	190.320.812.082	259.460.426.771	0,7335	176.861.233.435	237.976.127.852	0,7432
26	TARA	Agung Semesta Sejahtera Tbk.	45.402.041.449	1.086.597.471.370	0,0418	22.543.782.865	1.085.232.564.474	0,0208	20.607.280.051	1.080.248.725.557	0,0191

Lampiran 6

Daftar Sampel Profitabilitas

No	Kode	Nama Perusahaan	2020			2021			2022		
			EAT	Total Assets	ROA	EAT	Total Assets	ROA	EAT	Total Assets	ROA
1	BAPA	Bekasi Asri Pemula Tbk.	(3.737.826.580)	142.306.771.029	-0,0263	(2.052.255.452)	139.570.998.335	-0,0147	(3.712.072.464)	135.434.013.488	-0,0274
2	BAPI	Bhakti Agung Propertindo Tbk.	(2.456.842.599)	626.301.225.193	-0,0039	(1.016.507.793)	650.261.732.915	-0,0016	(97.843.557)	663.258.694.473	-0,0001
3	BEST	Bekasi Fajar Industrial Estate	(115.219.635.076)	6.282.180.229.732	-0,0183	(71.095.023.263)	6.046.212.385.412	-0,0118	33.729.572.546	6.078.468.909.026	0,0055
4	BIKA	Binakarya Jaya Abadi Tbk.	(104.334.806.073)	3.192.672.527.435	-0,0327	194.564.034.960	3.064.221.042.583	0,0635	(177.513.066.472)	2.900.520.980.450	-0,0612
5	BKDP	Bukit Darmo Property Tbk	(31.050.114.021)	790.840.175.521	-0,0393	(36.260.265.843)	774.139.598.349	-0,0468	(33.007.921.041)	756.499.706.863	-0,0436
6	BKSL	Sentul City Tbk.	(556.301.782.629)	18.371.229.973.821	-0,0303	229.270.350.880	16.654.989.338.161	0,0138	(167.082.791.575)	16.721.760.263.807	-0,0100
7	CPRI	Capri Nusa Satu Properti Tbk.	(3.470.401.495)	220.322.350.603	-0,0158	(3.866.109.020)	211.964.172.793	-0,0182	(653.103.851)	209.459.564.912	-0,0031
8	DART	Duta Anggada Realty Tbk.	(400.173.079)	6.656.120.982	-0,0601	(411.222.141)	6.604.034.590	-0,0623	(421.159.213)	6.462.680.097	-0,0652
9	ELTY	Bakrieland Development Tbk.	(326.358)	11.823.436	-0,0276	(273.529)	11.681.203	-0,0234	(789.619)	9.913.459	-0,0797
10	EMDE	Megapolitan Developments Tbk.	(56.617.681.066)	2.454.054.273.495	-0,0231	1.034.201.610.092	3.728.638.990.780	0,2774	(68.381.092.336)	3.743.751.737.058	-0,0183
11	GMTD	Gowa Makassar Tourism Development	(105.950.046.766)	987.323.142.096	-0,1073	(27.376.369.761)	1.072.934.636.699	-0,0255	8.998.249.188	1.160.940.485.132	0,0078
12	INPP	Indonesian Paradise Property Tbk.	(483.534.590.924)	7.657.106.251.566	-0,0631	(28.445.978.434)	8.745.700.244.235	-0,0033	69.492.222.999	9.163.821.178.882	0,0076
13	LAND	Trimitra Propertindo Tbk.	(17.948.327.231)	755.728.123.635	-0,0237	(11.601.943.202)	763.357.981.904	-0,0152	(7.918.635.681)	734.346.966.843	-0,0108
14	LPKR	Lippo Karawaci Tbk.	(9.637.220)	51.865.480	-0,1858	(1.623.183)	52.080.936	-0,0312	(2.327.495)	49.870.897	-0,0467

15	MPRO	Maha Properti Indonesia Tbk.	12.773.503	1.770.238.845	0,0072	(13.969.360)	1.762.114.841	-0,0079	(29.208.883)	1.725.176.255	-0,0169
16	MTSM	Metro Realty Tbk.	(8.716.984.332)	72.921.362.051	-0,1195	(3.121.418.234)	69.927.105.928	-0,0446	(6.947.090.119)	61.883.551.310	-0,1123
17	NASA	Andalan Perkasa Abadi Tbk.	(6.527.051.485)	1.135.507.968.087	-0,0057	(4.933.144.785)	1.133.852.216.949	-0,0044	(279.278.890)	1.129.527.346.470	-0,0002
18	NIRO	City Retail Developments Tbk.	157.776.799.288	10.608.390.520.541	0,0149	(164.129.909.756)	11.691.071.599.377	-0,0140	(355.490.918.415)	12.930.967.694.757	-0,0275
19	OMRE	Indonesia Prima Property Tbk	(222.986.825.963)	4.133.988.674.027	-0,0539	(170.512.564.243)	4.109.123.842.700	-0,0415	(235.810.272.617)	3.989.682.804.521	-0,0591
20	PAMG	Bima Sakti Pertiwi Tbk.	(6.328.648.783)	582.806.214.350	-0,0109	(10.461.119.551)	583.578.892.476	-0,0179	(3.204.647.893)	582.565.037.552	-0,0055
21	POSA	Bliss Properti Indonesia Tbk.	(135.567.629.355)	976.480.109.573	-0,1388	(141.256.282.027)	908.417.331.069	-0,1555	(121.611.708.472)	862.192.739.447	-0,1410
22	PUDP	Pudjiadi Prestige Tbk.	(23.308.702.072)	521.632.597.211	-0,0447	(17.733.938.826)	492.003.943.529	-0,0360	279.002.702.816	651.369.072.120	0,4283
23	RBMS	Ristia Bintang Mahkotasejati Tbk.	(45.421.421.796)	760.445.865.842	-0,0597	(23.700.030.500)	771.096.800.598	-0,0307	(39.783.212.530)	717.606.761.078	-0,0554
24	RODA	Pikko Land Development Tbk.	(168.023.184.891)	3.936.147.888.286	-0,0427	32.760.960.104	3.650.686.851.644	0,0090	(25.847.148.542)	3.547.426.939.513	-0,0073
25	SATU	Kota Satu Properti Tbk.	(19.102.861.276)	260.603.289.007	-0,0733	(17.007.904.858)	259.460.426.771	-0,0656	(8.190.794.022)	237.976.127.852	-0,0344
26	TARA	Agung Semesta Sejahtera Tbk.	(12.547.995.411)	1.086.597.471.370	-0,0115	21.430.197.891	1.085.232.564.474	0,0197	(3.070.556.913)	1.080.248.725.557	-0,0028

Lampiran 7

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit	78	0	1	0,12	0,322
Current Ratio	78	0,07822215	31,30926749	3,50854144	4,90426793
DTA	78	0,01907642	1,15926890	0,39597155	0,26246931
ROA	78	-0,18581183	0,42833275	-0,02506266	0,08455948
OAGC	78	0	1	0,44	0,499
Valid N (listwise)	78				

Lampiran 8

Distribusi Frekuensi Opini Audit *Going Concern*

OAGC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Opini Audit Non Going Concern	44	56,4	56,4	56,4
	Opini Audit Going Concern	34	43,6	43,6	100,0
	Total	78	100,0	100,0	

Lampiran 9

Distribusi Frekuensi Kualitas Audit

Kualitas Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non big four	69	88,5	88,5	88,5
	Big four	9	11,5	11,5	100,0
	Total	78	100,0	100,0	

Lampiran 10

Hasil Uji *Pooling* Data

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0,030	0,195		0,156	0,877
Kualitas Audit	-0,050	0,305	-0,032	-0,165	0,870
Current Ratio	0,001	0,015	0,007	0,049	0,961
DTA	0,663	0,372	0,349	1,785	0,079
ROA	-0,791	1,097	-0,134	-0,721	0,474
DT1	0,240	0,302	0,228	0,793	0,431
DT2	0,064	0,318	0,061	0,201	0,842
DT1_KA	-0,153	0,433	-0,059	-0,354	0,725
DT1_CR	0,011	0,031	0,057	0,345	0,731
DT1_DTA	0,188	0,562	0,088	0,335	0,739
DT1_ROA	2,387	2,515	0,165	0,949	0,346
DT2_KA	-0,104	0,432	-0,040	-0,240	0,811
DT2_CR	0,022	0,034	0,117	0,640	0,524
DT2_DTA	0,073	0,557	0,035	0,132	0,896
DT2_ROA	-0,393	1,547	-0,044	-0,254	0,801

a. Dependent Variable: OAGC

Lampiran 11

Hasil Uji Menilai Keseluruhan Model

Iteration History^{a,b,c}

			Coefficients
Iteration		-2 Log likelihood	Constant
Step 0	1	106,845	-0,256
	2	106,845	-0,258
	3	106,845	-0,258

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 106.845

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Iteration History^{a,b,c,d}

			Coefficients				
Iteration		-2 Log likelihood	Constant	Kualitas Audit	Current Ratio	DTA	ROA
Step 1	1	92,967	-1,396	-0,540	0,020	2,647	-3,333
	2	92,316	-1,676	-0,656	0,026	3,178	-5,211
	3	92,294	-1,716	-0,669	0,027	3,217	-5,860
	4	92,294	-1,717	-0,669	0,027	3,216	-5,911
	5	92,294	-1,717	-0,669	0,027	3,216	-5,911

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 106.845

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Lampiran 12

Hasil Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	92.294 ^a	0,170	0,228

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Lampiran 13

Hasil Uji Kelayakan Model

Hosmer dan Lemeshow Test

Step	Chi-square	df	Sig.
1	4,352	8	0,824

Lampiran 14

Hasil Uji Matriks Klasifikasi

Classification Table^a

Observed			Predicted		Percentage Correct
			OAGC	Going Concern	
Step 1	OAGC	Non Going Concern	34	10	77,3
		Going Concern	20	14	41,2
	Overall Percentage				61,5

a. The cut value is .500

Lampiran 15

Hasil Uji Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Kualitas Audit	-0,669	0,802	0,697	1	0,404	0,512
	Current Ratio	0,027	0,053	0,261	1	0,610	1,027
	DTA	3,216	1,264	6,475	1	0,011	24,930
	ROA	-5,911	5,331	1,230	1	0,267	0,003
	Constant	-1,717	0,611	7,901	1	0,005	0,180

a. Variable(s) entered on step 1: Kualitas Audit, Current Ratio, DTA, ROA.