



LAMPIRAN

Lampiran 1 : Daftar Sampel Perusahaan

No.	Nama Perusahaan	Kode Saham
1	Graha Laya Prima Tbk	BLTZ
2	Jakarta Setiabudi Internasional	JSPT
3	Eastparc Hotel Tbk	EAST
4	DMS Propertindo Tbk	KOTA
5	Inocycle Technology Group Tbk	INOV
6	Multi Prima Sejahtera Tbk	LPIN
7	Matahari Department Store Tbk	LPPF
8	Mahaka Media Tbk	ABBA
9	Ace Hardware Indonesia Tbk	ACES
10	Anugerah Kagum Karya Utama Tbk	AKKU
11	Arthavest Tbk	ARTA
12	Sepatu Bata Tbk	BATA
13	Bayu Buana Tbk	BAYU
14	Primarindo Asia Infrastructure	BIMA
15	Global Mediacom Tbk	BMTR
16	Electronic City Indonesia Tbk	ECII
17	Fast Food Indonesia Tbk	FAST
18	Gema Grahasarana Tbk	GEMA
19	Greenwood Sejahtera Tbk	GWSA
20	Panasia Indo Resources Tbk	HDTX
21	Indomobil Sukses Internasional	IMAS
22	Indospring Tbk	INDS
23	Jakarta International Hotels & Development Tbk	JIHD
24	MNC Land Tbk	KPIG
25	Mitra Adiperkasa Tbk	MAPI
26	Intermedia Capital Tbk	MDIA
27	Multi Indocitra Tbk	MICE
28	Media Nusantara Citra Tbk	MNCN
29	Mitra Pinasthika Mustika Tbk	MPMX
30	MNC Sky Vision Tbk	MSKY
31	Destinasi Tirta Nusantara Tbk	PDES
32	Pembangunan Graha Lestari Inda	PGLI
33	Pudjiadi & Sons Tbk	PNSE
34	Pioneerindo Gourmet Internatio	PTSP
35	Ramayana Lestari Sentosa Tbk	RALS
36	Ricky Putra Globalindo Tbk	RICY
37	Surya Citra Media Tbk	SCMA
38	Hotel Sahid Jaya International	SHID
39	Sona Topas Tourism Industry Tb	SONA
40	Tempo Intimedia Tbk	TMPO
41	Trisula International Tbk	TRIS
42	Graha Andrasentra Propertindo	JGLE
43	Mahaka Radio Integra Tbk	MARI
44	Mitra Komunikasi Nusantara Tbk	MKNT
45	Bintang Oto Global Tbk	BOGA
46	MAP Boga Adiperkasa Tbk	MAPB
47	Integra Indocabinet Tbk	WOOD
48	Hartadinata Abadi Tbk	HRTA
49	Trisula Textile Industries Tbk	BELL
50	Dafam Property Indonesia Tbk	DFAM
51	Sarimelati Kencana Tbk	PZZA
52	MNC Digital Entertainment Tbk	MSIN
53	Map Aktif Adiperkasa Tbk	MAPA

2. Dilarang mengutip sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.
- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
- b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.



54	MD Pictures Tbk	FILM
55	Satria Mega Kencana Tbk	SOTS
56	Mega Perintis Tbk	ZONE
57	Surya Permata Andalan Tbk	NATO
58	Menteng Heritage Realty Tbk	HRME
59	MNC Vision Networks Tbk	IPTV
60	Putra Mandiri Jembar Tbk	PMJS
61	Gaya Abadi Sempurna Tbk	SLIS
62	Prima Alloy Steel Universal Tb	PRAS
63	Bali Bintang Sejahtera Tbk	BOLA
64	Golden Flower Tbk	POLU
65	Selamat Sempurna Tbk	SMSM
66	Simson Textile Manufacture Tbk	SSTM

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Uji tuntas

Uji tuntas

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Lampiran 2 : Data Perhitungan Variabel Audit delay

Perusahaan Sektor Consumer Cyclical Tahun 2020				
No.	Emiten	Tanggal Laporan	Tanggal Publikasi	AUDEL
1	BLTZ	31 December 2020	25 May 2021	145
2	JSPT	31 December 2020	01 June 2021	152
3	EAST	31 December 2020	05 March 2021	64
4	KOTA	31 December 2020	27 May 2021	147
5	INOV	31 December 2020	31 May 2021	151
6	LPIN	31 December 2020	21 May 2021	141
7	LPPF	31 December 2020	17 February 2021	48
8	ABBA	31 December 2020	25 August 2021	237
9	ACES	31 December 2020	06 May 2021	126
10	AKKU	31 December 2020	30 June 2021	181
11	ARTA	31 December 2020	27 May 2021	147
12	BATA	31 December 2020	07 June 2021	158
13	BAYU	31 December 2020	11 May 2021	131
14	BIMA	31 December 2020	31 May 2021	151
15	BMTR	31 December 2020	03 June 2021	154
16	ECII	31 December 2020	31 May 2021	151
17	FAST	31 December 2020	24 June 2021	175
18	GEMA	31 December 2020	03 May 2021	123
19	GWSA	31 December 2020	28 April 2021	118
20	HDTX	31 December 2020	30 June 2021	181
21	IMAS	31 December 2020	31 May 2021	151
22	INDS	31 December 2020	31 March 2021	90
23	JIHD	31 December 2020	31 May 2021	151
24	KPIG	31 December 2020	19 May 2021	139
25	MAPI	31 December 2020	16 April 2021	106
26	MDIA	31 December 2020	09 April 2021	99
27	MICE	31 December 2020	31 March 2021	90
28	MNCN	31 December 2020	31 May 2021	151
29	MPMX	31 December 2020	10 April 2021	100
30	MSKY	31 December 2020	31 May 2021	151
31	PDES	31 December 2020	31 May 2021	151
32	PGLI	31 December 2020	01 June 2021	152
33	PNSE	31 December 2020	28 May 2021	148
34	PTSP	31 December 2020	31 May 2021	151
35	RALS	31 December 2020	14 April 2021	104
36	RICY	31 December 2020	05 May 2021	125
37	SCMA	31 December 2020	05 April 2021	95
38	SHID	31 December 2020	31 May 2021	151
39	SONA	31 December 2020	28 April 2021	118
40	TMPO	31 December 2020	28 April 2022	483
41	TRIS	31 December 2020	26 April 2021	116
42	JGLE	31 December 2020	03 June 2021	154
43	MARI	31 December 2020	25 August 2021	237
44	MKNT	31 December 2020	16 September 2021	259
45	BOGA	31 December 2020	07 June 2021	158
46	MAPB	31 December 2020	16 April 2021	106
47	WOOD	31 December 2020	27 April 2021	117

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber.

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



48	HRTA	31 December 2020	31 May 2021	151
49	BELL	31 December 2020	20 April 2021	110
50	DFAM	31 December 2020	02 May 2021	122
51	PZZA	31 December 2020	07 May 2021	127
52	MSIN	31 December 2020	31 May 2021	151
53	MAPA	31 December 2020	16 April 2021	106
54	FILM	31 December 2020	15 April 2021	105
55	SOTS	31 December 2020	31 May 2021	151
56	ZONE	31 December 2020	07 April 2021	97
57	NATO	31 December 2020	22 May 2021	142
58	HRME	31 December 2020	27 April 2021	117
59	IPTV	31 December 2020	31 May 2021	151
60	PMJS	31 December 2020	15 April 2021	105
61	SLIS	31 December 2020	25 May 2021	145
62	PRAS	31 December 2020	29 April 2021	119
63	BOLA	31 December 2020	28 May 2021	148
64	POLU	31 December 2020	30 June 2021	181
65	SMSM	31 December 2020	04 April 2021	94
66	SSTM	31 December 2020	19 April 2021	109

Perusahaan Sektor Consumer Cyclical Tahun 2021				
No.	Emiten	Tanggal Laporan	Tanggal Publikasi	AUDEL
1	BLTZ	31 December 2021	28 April 2022	118
2	JSPT	31 December 2021	09 May 2022	129
3	EAST	31 December 2021	10 February 2022	41
4	KOTA	31 December 2021	05 May 2022	125
5	INOV	31 December 2021	27 April 2022	117
6	LPIN	31 December 2021	14 April 2022	104
7	LPPF	31 December 2021	02 March 2022	61
8	ABBA	31 December 2021	17 June 2022	168
9	ACES	31 December 2021	30 March 2022	89
10	AKKU	31 December 2021	22 May 2022	142
11	ARTA	31 December 2021	13 June 2022	164
12	BATA	31 December 2021	06 June 2022	157
13	BAYU	31 December 2021	19 April 2022	109
14	BIMA	31 December 2021	28 April 2022	118
15	BMTR	31 December 2021	13 April 2022	103
16	ECII	31 December 2021	28 April 2022	118
17	FAST	31 December 2021	30 April 2022	120
18	GEMA	31 December 2021	29 April 2022	119
19	GWSA	31 December 2021	27 April 2022	117
20	HDTX	31 December 2021	12 July 2022	193
21	IMAS	31 December 2021	28 April 2022	118
22	INDS	31 December 2021	22 April 2022	112
23	JIHD	31 December 2021	28 April 2022	118
24	KPIG	31 December 2021	28 April 2022	118
25	MAPI	31 December 2021	11 April 2022	101
26	MDIA	31 December 2021	27 October 2022	300
27	MICE	31 December 2021	31 March 2022	90
28	MNCN	31 December 2021	18 April 2022	108

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



29	MPMX	31 December 2021	31 March 2022	90
30	MSKY	31 December 2021	13 April 2022	103
31	RDES	31 December 2021	26 April 2022	116
32	PGLI	31 December 2021	30 April 2022	120
33	PNSE	31 December 2021	28 April 2022	118
34	PTSP	31 December 2021	05 April 2022	95
35	RALS	31 December 2021	31 March 2022	90
36	RICY	31 December 2021	14 April 2022	104
37	SCMA	31 December 2021	02 April 2022	92
38	SHID	31 December 2021	27 April 2022	117
39	SONA	31 December 2021	26 April 2022	116
40	TMPO	31 December 2021	28 April 2022	118
41	TRIS	31 December 2021	04 April 2022	94
42	JGLE	31 December 2021	29 April 2022	119
43	MARI	31 December 2021	30 April 2022	120
44	MKNT	31 December 2021	28 April 2022	118
45	BOGA	31 December 2021	30 May 2022	150
46	MAPB	31 December 2021	11 April 2022	101
47	WOOD	31 December 2021	27 April 2022	117
48	HRTA	31 December 2021	25 May 2022	145
49	BELL	31 December 2021	05 April 2022	95
50	DFAM	31 December 2021	28 April 2022	118
51	PZZA	31 December 2021	04 April 2022	94
52	MSIN	31 December 2021	13 April 2022	103
53	MAPA	31 December 2021	11 April 2022	101
54	FILM	31 December 2021	31 March 2022	90
55	SOTS	31 December 2021	08 June 2022	159
56	ZONE	31 December 2021	08 April 2022	98
57	NATO	31 December 2021	28 April 2022	118
58	HRME	31 December 2021	09 May 2022	129
59	IPTV	31 December 2021	13 April 2022	103
60	PMJS	31 December 2021	30 March 2022	89
61	SLIS	31 December 2021	09 May 2022	129
62	PRAS	31 December 2021	05 April 2022	95
63	BOLA	31 December 2021	22 April 2022	112
64	POLU	31 December 2021	28 June 2022	179
65	SMSM	31 December 2021	04 April 2022	94
66	SSTM	31 December 2021	14 June 2022	165

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Perusahaan Sektor Consumer Cyclical Tahun 2022				
No.	Emiten	Tanggal Laporan	Tanggal Publikasi	AUDEL
1	BLTZ	31 December 2022	05 April 2023	95
2	JSPT	31 December 2022	14 April 2023	104
3	EAST	31 December 2022	06 February 2023	37
4	KOTA	31 December 2022	20 April 2023	110
5	NOV	31 December 2022	03 April 2023	93
6	LPIN	31 December 2022	05 April 2023	95
7	LPPF	31 December 2022	27 February 2023	58
8	ABBA	31 December 2022	01 April 2023	91
9	ACES	31 December 2022	06 April 2023	96



10	AKKU	31 December 2022	12 May 2023	132
11	ARTA	31 December 2022	29 March 2023	88
12	BATA	31 December 2022	07 April 2023	97
13	BAYU	31 December 2022	05 April 2023	95
14	BIMA	31 December 2022	03 April 2023	93
15	BMTR	31 December 2022	24 March 2023	83
16	ECII	31 December 2022	10 April 2023	100
17	FAST	31 December 2022	30 March 2023	89
18	GEMA	31 December 2022	28 March 2023	87
19	GWSA	31 December 2022	12 April 2023	102
20	HDTX	31 December 2022	30 March 2023	89
21	IMAS	31 December 2022	03 April 2023	93
22	INDS	31 December 2022	11 April 2023	101
23	JIHD	31 December 2022	31 March 2023	90
24	KPIG	31 December 2022	04 April 2023	94
25	MAPI	31 December 2022	29 March 2023	88
26	MDIA	31 December 2022	15 May 2023	135
27	MICE	31 December 2022	30 March 2023	89
28	MNCN	31 December 2022	24 March 2023	83
29	MPMX	31 December 2022	24 March 2023	83
30	MSKY	31 December 2022	24 March 2023	83
31	PDES	31 December 2022	03 March 2023	62
32	PGLI	31 December 2022	14 April 2023	104
33	PNSE	31 December 2022	05 April 2023	95
34	PTSP	31 December 2022	31 March 2023	90
35	RALS	31 December 2022	31 March 2023	90
36	RICY	31 December 2022	03 April 2023	93
37	SCMA	31 December 2022	31 March 2023	90
38	SHID	31 December 2022	01 April 2023	91
39	SONA	31 December 2022	31 March 2023	90
40	TMPO	31 December 2022	03 April 2023	93
41	TRIS	31 December 2022	20 March 2023	79
42	JGLE	31 December 2022	22 March 2023	81
43	MARI	31 December 2022	30 April 2023	120
44	MKNT	31 December 2022	05 May 2023	125
45	BOGA	31 December 2022	31 March 2023	90
46	MAPB	31 December 2022	29 March 2023	88
47	WOOD	31 December 2022	30 March 2023	89
48	HRTA	31 December 2022	30 March 2023	89
49	BELL	31 December 2022	17 March 2023	76
50	DFAM	31 December 2022	31 March 2023	90
51	PZZA	31 December 2022	05 April 2023	95
52	MSIN	31 December 2022	24 March 2023	83
53	MAPA	31 December 2022	31 March 2023	90
54	FILM	31 December 2022	03 April 2023	93
55	SOTS	31 December 2022	30 March 2023	89
56	ZONE	31 December 2022	01 April 2023	91
57	NATO	31 December 2022	01 April 2023	91
58	HRME	31 December 2022	01 April 2023	91
59	IPTV	31 December 2022	24 March 2023	83
60	PMJS	31 December 2022	11 April 2023	101

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



61	SLIS	31 December 2022	01 June 2023	152
62	PRAS	31 December 2022	29 April 2023	119
63	BOLA	31 December 2022	30 May 2023	150
64	POLU	31 December 2022	31 May 2023	151
65	SMSM	31 December 2022	31 March 2023	90
66	SSTM	31 December 2022	18 April 2023	108

Lampiran 3 : Data Perhitungan Variabel Ukuran Perusahaan (Size)

Perusahaan Sektor Consumer Cyclical Tahun 2020			
No.	Emiten	Total Aset	SIZE
1	BLTZ	2,433,294,213,000	28.5203
2	JSPT	5,751,634,560,000	29.3805
3	EAST	262,828,434,043	26.2948
4	KOTA	1,574,527,771,752	28.0850
5	INOV	796,514,753,000	27.4035
6	LPIN	337,792,393,010	26.5457
7	LPPF	6,319,074,000,000	29.4746
8	ABBA	221,649,284,169	26.1244
9	ACES	7,247,063,894,294	29.6116
10	AKKU	726,551,136,516	27.3116
11	ARTA	394,280,340,197	26.7003
12	BATA	775,324,937,000	27.3765
13	BAYU	692,609,391,235	27.2637
14	BIMA	223,781,482,859	26.1339
15	BMTR	32,261,560,000,000	31.1049
16	ECII	1,730,596,456,562	28.1795
17	FAST	3,726,999,660,000	28.9466
18	GEMA	972,015,359,252	27.6026
19	GWSA	7,543,459,452,387	29.6517
20	HDTX	384,116,199,000	26.6742
21	IMAS	48,408,700,495,082	31.5107
22	INDS	2,826,260,084,696	28.6700
23	JIHD	6,719,372,766,000	29.5360
24	KPIG	29,427,611,990,774	31.0130
25	MAPI	17,650,451,000,000	30.5018
26	MDIA	6,594,597,223,000	29.5173
27	MICE	1,000,283,894,657	27.6313
28	MNCN	18,923,235,000,000	30.5714
29	MPMX	9,209,838,000,000	29.8513
30	MSKY	4,594,126,000,000	29.1558
31	PDES	339,433,285,788	26.5505
32	PGLI	86,661,244,360	25.1853
33	PNSE	403,840,911,977	26.7243
34	PTSP	380,488,760,000	26.6647
35	RALS	5,285,218,000,000	29.2959
36	RICY	1,736,897,169,061	28.1831
37	SCMA	6,766,903,494,000	29.5431
38	SHID	1,422,052,394,101	27.9831
39	SONA	853,905,287,718	27.4731
40	TMPO	369,240,700,000	26.6347
41	TRIS	1,068,940,700,530	27.6977
42	JGLE	3,320,852,000,000	28.8312
43	MARI	317,124,238,853	26.4826
44	MKNT	500,766,702,549	26.9394
45	BOGA	595,139,264,972	27.1121
46	MAPB	2,441,888,000,000	28.5238



47	WOOD	5,949,006,786,510	29.4142
48	HRTA	2,830,686,417,461	28.6715
49	BELL	554,235,931,111	27.0409
50	DFAM	308,397,099,735	26.4547
51	PZZA	2,231,266,338,455	28.4336
52	MSIN	2,306,597,000,000	28.4668
53	MAPA	5,382,042,000,000	29.3141
54	FILM	1,353,529,989,937	27.9337
55	SOTS	417,897,918,156	26.7585
56	ZONE	563,628,549,785	27.0577
57	NATO	808,770,530,038	27.4188
58	HRME	931,636,923,956	27.5602
59	IPTV	11,064,703,000,000	30.0348
60	PMJS	3,328,488,940,044	28.8335
61	SLIS	383,601,312,705	26.6729
62	PRAS	1,668,922,580,521	28.1432
63	BOLA	550,063,897,667	27.0333
64	POLU	281,999,247,242	26.3652
65	SMSM	3,375,526,000,000	28.8476
66	SSTM	482,065,294,095	26.9013

Perusahaan Sektor Consumer Cyclicals Tahun 2021			
No.	Emiten	Total Aset	SIZE
1	BLTZ	2,403,109,641,000	28.5078
2	JSPT	5,682,538,723,000	29.3684
3	EAST	259,692,979,111	26.2828
4	KOTA	1,560,279,964,723	28.0759
5	INOV	890,731,798,000	27.5153
6	LPIN	310,880,071,852	26.4627
7	LPPF	5,851,229,000,000	29.3977
8	ABBA	524,632,899,688	26.9860
9	ACES	7,189,816,371,434	29.6037
10	AKKU	730,789,751,049	27.3174
11	ARTA	382,348,998,125	26.6696
12	BATA	652,742,235,000	27.2044
13	BAYU	735,109,129,569	27.3233
14	BIMA	218,663,866,292	26.1108
15	BMTR	34,795,776,000,000	31.1805
16	ECII	1,897,208,620,864	28.2714
17	FAST	3,556,990,445,000	28.8999
18	GEMA	1,066,798,461,757	27.6957
19	GWSA	7,558,387,262,329	29.6537
20	HDTX	346,377,425,000	26.5708
21	IMAS	51,023,608,000,000	31.5633
22	INDS	3,165,018,057,203	28.7832
23	JIHD	6,609,371,028,000	29.5195
24	KPIG	30,912,009,095,198	31.0622
25	MAPI	16,783,042,000,000	30.4514
26	MDIA	5,462,206,386,000	29.3289
27	MICE	1,063,137,390,963	27.6922
28	MNCN	21,369,004,000,000	30.6930
29	MPMX	9,869,734,000,000	29.9205
30	MSKY	3,887,178,000,000	28.9887
31	PDES	287,195,274,628	26.3834
32	PGLI	100,491,539,919	25.3333
33	PNSE	382,504,511,067	26.6700
34	PTSP	323,191,361,000	26.5015

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



35	RALS	5,085,410,000,000	29.2574
36	RICY	1,694,313,967,553	28.1583
37	SCMA	9,913,440,970,000	29.9249
38	SHID	1,344,549,041,177	27.9271
39	SONA	739,965,067,428	27.3299
40	TMPO	373,325,063,000	26.6457
41	TRIS	1,060,742,742,644	27.6900
42	JGLE	3,050,135,000,000	28.7462
43	MARI	329,231,056,270	26.5200
44	MKNT	490,142,330,310	26.9180
45	BOGA	813,751,994,176	27.4249
46	MAPB	2,241,377,000,000	28.4381
47	WOOD	6,801,034,778,630	29.5481
48	HRTA	3,478,074,220,547	28.8775
49	BELL	524,473,606,697	26.9857
50	DFAM	271,988,568,417	26.3290
51	PZZA	2,215,645,141,812	28.4266
52	MSIN	6,708,844,000,000	29.5344
53	MAPA	5,319,197,000,000	29.3023
54	FILM	1,309,715,120,124	27.9008
55	SOTS	412,891,245,744	26.7465
56	ZONE	562,739,101,102	27.0561
57	NATO	804,367,332,407	27.4133
58	HRME	925,601,054,099	27.5537
59	IPTV	12,315,783,000,000	30.1419
60	PMJS	3,991,932,113,181	29.0153
61	SLIS	395,546,064,266	26.7035
62	PRAS	1,637,794,655,748	28.1244
63	BOLA	761,442,395,416	27.3585
64	POLU	203,215,129,901	26.0375
65	SMSM	3,868,862,000,000	28.9840
66	SSTM	471,128,491,654	26.8784

Perusahaan Sektor Consumer Cyclical Tahun 2022			
No.	Emiten	Total Aset	SIZE
1	BLTZ	2,281,446,253,000	28.4558
2	JSPT	6,083,350,540,000	29.4366
3	EAST	273,990,130,957	26.3364
4	KOTA	1,542,045,324,032	28.0641
5	INOV	999,571,977,000	27.6306
6	LPIN	337,442,939,231	26.5447
7	LPPF	5,750,217,000,000	29.3803
8	ABBA	388,884,533,390	26.6865
9	ACES	7,249,254,612,049	29.6119
10	AKKU	726,399,708,693	27.3114
11	ARTA	360,729,901,225	26.6114
12	BATA	652,742,235,000	27.2044
13	BAYU	792,976,671,136	27.3991
14	BIMA	310,462,822,260	26.4613
15	BMTR	35,912,189,000,000	31.2121
16	ECII	1,743,360,564,308	28.1868
17	FAST	3,822,405,039,000	28.9719
18	GEMA	1,094,655,889,281	27.7215
19	GWSA	7,788,405,536,526	29.6837
20	HDTX	265,693,432,000	26.3056
21	IMAS	57,445,068,000,000	31.6819
22	INDS	3,882,465,049,707	28.9875
23	JIHD	6,578,827,672,000	29.5149

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



24	KPIG	31,955,760,446,155	31.0954
25	MAPI	20,968,046,000,000	30.6740
26	MDIA	7,784,349,397,000	29.6831
27	MICE	1,196,101,828,789	27.8101
28	MNCN	22,421,559,000,000	30.7410
29	MPMX	8,889,818,000,000	29.8159
30	MSKY	3,396,089,000,000	28.8536
31	PDES	266,160,799,674	26.3074
32	PGLI	110,723,278,472	25.4303
33	PNSE	372,689,554,925	26.6440
34	PTSP	291,721,506,000	26.3991
35	RALS	5,235,114,000,000	29.2864
36	RICY	1,639,882,069,759	28.1256
37	SCMA	10,959,097,127,000	30.0252
38	SHID	1,303,744,727,251	27.8963
39	SONA	975,112,427,368	27.6058
40	TMPO	380,156,929,000	26.6638
41	TRIS	1,177,807,599,498	27.7947
42	JGLE	1,710,447,000,000	28.1678
43	MARI	592,439,766,925	27.1075
44	MKNT	432,532,981,906	26.7929
45	BOGA	904,862,041,974	27.5310
46	MAPB	2,577,631,000,000	28.5779
47	WOOD	6,956,345,266,754	29.5707
48	HRTA	3,849,086,552,639	28.9789
49	BELL	525,780,962,665	26.9882
50	DFAM	261,109,937,590	26.2882
51	PZZA	2,509,598,483,818	28.5511
52	MSIN	6,537,084,000,000	29.5085
53	MAPA	7,434,287,000,000	29.6371
54	FILM	1,615,412,346,573	28.1106
55	SOTS	405,016,642,067	26.7272
56	ZONE	651,781,230,958	27.2030
57	NATO	802,217,966,948	27.4106
58	HRME	953,123,788,788	27.5830
59	IPTV	11,157,292,000,000	30.0431
60	PMJS	4,174,407,793,060	29.0600
61	SLIS	446,032,517,908	26.8237
62	PRAS	1,576,913,211,157	28.0865
63	BOLA	773,407,973,533	27.3741
64	POLU	209,337,963,370	26.0672
65	SMSM	4,379,577,000,000	29.1080
66	SSTM	442,106,656,917	26.8148

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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Lampiran 4 : Data Perhitungan Variabel Solvabilitas (SOLVA)

Perusahaan Sektor Consumer Cyclical Tahun 2020				
No.	Emiten	Total Liabilities	Total Equity	DER (SOLVA)
1	BLTZ	1,636,938,443,000	796,355,770,000	2.05554
2	JSPT	2,735,056,960,000	3,016,577,600,000	0.90668
3	EAST	17,993,384,605	244,835,049,438	0.07349
4	KOTA	301,155,232,149	1,273,372,539,603	0.23650
5	INOV	488,636,199,000	307,878,554,000	1.58711
6	LPIN	27,828,564,143	309,963,828,867	0.08978
7	LPPF	5,737,956,000,000	581,118,000,000	9.87399
8	ABBA	325,359,955,177	-103,710,671,008	- 3.13719
9	ACES	2,024,821,339,896	5,222,242,554,398	0.38773
10	AKKU	134,896,853,532	591,654,282,984	0.22800



11	ARTA	51,589,144,973	342,691,195,224	0.15054
12	BATA	297,380,758,000	477,944,179,000	0.62221
13	BAYU	294,478,835,659	398,130,555,576	0.73965
14	BIMA	194,321,896,135	29,459,586,724	6.59622
15	BMTR	11,477,239,000,000	20,784,321,000,000	0.55221
16	ECII	477,783,003,641	1,252,813,452,921	0.38137
17	FAST	2,480,315,459,000	1,246,684,201,000	1.98953
18	GEMA	601,172,001,077	370,843,358,175	1.62109
19	GWSA	575,037,098,734	6,968,422,353,653	0.08252
20	HDTX	363,130,561,000	20,985,638,000	17.30377
21	IMAS	35,692,364,334,428	12,716,336,160,654	2.80681
22	INDS	262,519,771,935	2,563,740,312,761	0.10240
23	JIHD	1,840,934,731,000	4,878,438,035,000	0.37736
24	KPIG	6,148,351,780,187	23,279,260,210,587	0.26411
25	MAPI	11,151,051,000,000	6,499,400,000,000	1.71570
26	MDIA	4,053,512,159,000	2,541,085,064,000	1.59519
27	MICE	319,572,184,920	680,711,709,737	0.46947
28	MNCN	4,461,328,000,000	14,461,907,000,000	0.30849
29	MPMX	2,885,958,000,000	6,323,880,000,000	0.45636
30	MSKY	1,936,517,000,000	2,657,609,000,000	0.72867
31	PDES	244,450,842,556	94,982,443,232	2.57364
32	PGLI	28,473,677,239	58,187,567,121	0.48934
33	PNSE	188,953,693,217	214,887,218,760	0.87932
34	PTSP	234,978,908,000	145,509,852,000	1.61487
35	RALS	1,566,474,000,000	3,718,744,000,000	0.42124
36	RICY	1,363,926,876,704	372,970,292,357	3.65693
37	SCMA	2,870,316,946,000	3,896,586,548,000	0.73662
38	SHID	546,746,857,956	875,305,536,145	0.62464
39	SONA	150,391,014,535	703,514,273,183	0.21377
40	TMPO	181,329,182,000	187,911,518,000	0.96497
41	TRIS	424,244,191,110	644,696,509,420	0.65805
42	JGLE	1,273,853,000,000	2,046,999,000,000	0.62230
43	MARI	120,517,590,084	196,606,648,769	0.61299
44	MKNT	457,842,864,872	42,923,837,677	10.66640
45	BOGA	157,984,685,515	437,154,579,457	0.36139
46	MAPB	1,421,805,000,000	1,020,083,000,000	1.39381
47	WOOD	2,919,169,404,821	3,029,837,381,689	0.96347
48	HRTA	1,473,739,202,695	1,356,947,214,766	1.08607
49	BELL	297,708,577,146	256,527,353,965	1.16053
50	DFAM	226,527,015,574	81,870,084,161	2.76691
51	PZZA	1,080,898,528,336	1,150,367,810,119	0.93961
52	MSIN	759,019,000,000	1,547,578,000,000	0.49046
53	MAPA	2,392,915,000,000	2,989,127,000,000	0.80054
54	FILM	21,996,574,067	1,331,533,415,870	0.01652
55	SOTS	137,150,357,892	280,747,560,264	0.48852
56	ZONE	303,194,542,523	260,434,007,262	1.16419
57	NATO	1,175,133,924	807,595,396,114	0.00146
58	HRME	246,800,252,036	684,836,671,920	0.36038
59	IPTV	3,760,751,000,000	7,303,952,000,000	0.51489
60	PMJS	924,863,867,265	2,403,625,072,779	0.38478
61	SLIS	204,941,029,210	178,660,283,495	1.14710
62	PRAS	1,149,071,273,337	519,851,307,184	2.21038
63	BOLA	79,224,075,465	470,839,822,202	0.16826
64	POLU	121,084,409,950	160,914,837,292	0.75248
65	SMSM	727,016,000,000	2,648,510,000,000	0.27450
66	SSTM	295,733,976,001	186,331,318,094	1.58714

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 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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Perusahaan Sektor Consumer Cyclical Tahun 2021

No.	Emiten	Total Liabilities	Total Equity	DER
1	BLTZ	1,871,329,929,000	531,779,712,000	3.51899
2	JSPT	2,973,906,693,000	2,708,632,030,000	1.09794
3	EAST	14,141,062,805	245,551,916,306	0.05759
4	KOTA	301,012,329,910	1,259,267,634,813	0.23904
5	INOV	556,010,323,000	334,721,475,000	1.66111
6	LPIN	26,856,694,729	284,023,377,123	0.09456
7	LPPF	4,845,257,000,000	1,005,972,000,000	4.81649
8	ABBA	359,762,454,698	164,870,444,990	2.18209
9	ACES	1,677,057,743,660	5,512,758,627,774	0.30421
10	AKKU	260,707,002,887	470,082,748,162	0.55460
11	ARTA	51,922,185,264	330,426,812,861	0.15714
12	BATA	225,816,742,000	426,925,493,000	0.52894
13	BAYU	278,986,637,374	456,122,492,195	0.61165
14	BIMA	209,287,645,606	9,376,220,686	22.32111
15	BMTR	10,230,049,000,000	24,565,727,000,000	0.41644
16	ECII	496,399,242,008	1,400,809,378,856	0.35437
17	FAST	2,637,801,093,000	919,189,352,000	2.86970
18	GEMA	676,320,538,569	390,477,923,188	1.73203
19	GWSA	563,139,596,371	6,995,247,665,958	0.08050
20	HDTX	366,809,727,000	-20,432,302,000	- 17.95244
21	IMAS	38,177,391,000,000	12,846,217,000,000	2.97188
22	INDS	502,584,655,311	2,662,433,401,892	0.18877
23	JIHD	1,836,110,280,000	4,773,260,748,000	0.38467
24	KPIG	6,440,802,030,527	24,471,207,064,671	0.26320
25	MAPI	9,687,135,000,000	7,095,907,000,000	1.36517
26	MDIA	2,830,328,666,000	2,631,877,720,000	1.07540
27	MICE	352,565,804,899	710,571,586,064	0.49617
28	MNCN	3,850,254,000,000	17,518,750,000,000	0.21978
29	MPMX	3,610,768,000,000	6,258,966,000,000	0.57690
30	MSKY	1,408,215,000,000	2,478,963,000,000	0.56807
31	PDSE	254,089,789,510	33,105,485,118	7.67516
32	PGLI	32,785,535,099	67,706,004,820	0.48423
33	PNSE	196,055,391,132	186,449,119,935	1.05152
34	PTSP	195,313,251,000	127,878,110,000	1.52734
35	RALS	1,488,587,000,000	3,596,823,000,000	0.41386
36	RICY	1,390,806,751,868	303,507,215,685	4.58245
37	SCMA	2,452,264,250,000	7,461,176,720,000	0.32867
38	SHID	532,189,995,376	812,359,045,801	0.65512
39	SONA	92,020,129,964	647,944,937,464	0.14202
40	TMPO	181,421,660,000	191,903,403,000	0.94538
41	TRIS	402,102,775,491	658,639,967,153	0.61050
42	JGLE	1,102,345,000,000	1,947,790,000,000	0.56595
43	MARI	84,413,011,988	244,818,044,282	0.34480
44	MKNT	468,589,358,123	21,552,972,187	21.74129
45	BOGA	348,920,970,898	464,831,023,278	0.75064
46	MAPB	1,226,624,000,000	1,014,753,000,000	1.20879
47	WOOD	3,158,497,024,662	3,642,537,753,968	0.86711
48	HRTA	1,962,521,802,121	1,515,552,418,426	1.29492
49	BELL	264,701,036,737	259,772,569,960	1.01897
50	DFAM	202,049,910,225	69,938,658,192	2.88896
51	PZZA	1,050,302,167,076	1,165,342,974,736	0.90128
52	MSIN	4,019,508,000,000	2,689,336,000,000	1.49461
53	MAPA	2,088,282,000,000	3,230,915,000,000	0.64634
54	FILM	51,496,252,960	1,258,218,867,164	0.04093
55	SOTS	154,833,436,097	258,057,809,647	0.60000
56	ZONE	278,967,627,189	283,771,473,913	0.98307

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

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 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



57	NATO	2,744,073,437	801,623,258,970	0.00342
58	HRME	270,166,339,595	655,434,714,504	0.41219
59	IPTV	4,176,782,000,000	8,139,001,000,000	0.51318
60	PMJS	1,526,101,147,988	2,465,830,965,193	0.61890
61	SLIS	190,898,283,500	204,647,780,766	0.93281
62	PRAS	1,150,442,593,596	487,352,062,152	2.36060
63	BOLA	61,955,139,283	699,487,256,133	0.08857
64	POLU	64,596,922,587	138,618,207,314	0.46601
65	SMSM	957,229,000,000	2,911,633,000,000	0.32876
66	SSTM	226,803,599,461	244,324,892,193	0.92829

Perusahaan Sektor Consumer Cyclical Tahun 2022

No.	Emiten	Total Liabilities	Total Equity	DER (SOLVA)
1	BLTZ	1,808,486,041,000	472,960,212,000	3.82376
2	JSPT	3,382,102,301,000	2,701,248,239,000	1.25205
3	EAST	24,290,207,329	249,699,923,628	0.09728
4	KOTA	303,763,121,273	1,238,282,202,759	0.24531
5	INOV	706,413,038,000	293,158,939,000	2.40966
6	LPIN	32,683,374,892	304,759,564,339	0.10724
7	LPPF	5,170,053,000,000	580,164,000,000	8.91136
8	ABBA	359,466,191,290	29,418,342,100	12.21912
9	ACES	1,315,265,981,438	5,933,988,630,611	0.22165
10	AKKU	292,011,350,827	434,388,357,866	0.67224
11	ARTA	14,064,729,498	346,665,171,727	0.04057
12	BATA	225,816,742,000	426,925,493,000	0.52894
13	BAYU	377,064,430,626	415,912,240,510	0.90660
14	BIMA	223,897,211,703	86,565,610,557	2.58645
15	BMTR	9,263,272,000,000	26,648,917,000,000	0.34760
16	ECII	514,481,593,301	1,228,878,971,007	0.41866
17	FAST	2,761,382,295,000	1,061,022,744,000	2.60257
18	GEMA	703,010,035,980	391,645,853,301	1.79501
19	GWSA	761,793,933,285	7,026,611,603,241	0.10842
20	HDTX	343,476,018,000	-77,782,586,000	- 4.41585
21	IMAS	43,277,746,000,000	14,167,322,000,000	3.05476
22	INDS	900,110,128,340	2,982,354,921,367	0.30181
23	JIHD	1,852,972,316,000	4,725,855,356,000	0.39209
24	KPIG	6,468,099,881,938	25,487,660,564,217	0.25377
25	MAPI	11,240,426,000,000	9,727,620,000,000	1.15552
26	MDIA	4,838,764,551,000	2,945,584,846,000	1.64272
27	MICE	447,086,996,864	749,014,831,925	0.59690
28	MNCN	2,512,819,000,000	19,908,740,000,000	0.12622
29	MPMX	2,702,575,000,000	6,187,243,000,000	0.43680
30	MSKY	1,162,198,000,000	2,233,891,000,000	0.52026
31	PDES	230,837,760,981	35,323,038,693	6.53505
32	PGLI	42,099,188,746	68,624,089,726	0.61348
33	PNSE	195,793,623,346	176,895,931,579	1.10683
34	PTSP	156,645,405,000	135,076,101,000	1.15968
35	RALS	1,506,638,000,000	3,728,476,000,000	0.40409
36	RICY	1,404,921,743,541	234,960,326,218	5.97940
37	SCMA	2,249,801,234,000	8,709,295,893,000	0.25832
38	SHID	521,563,014,488	782,181,712,763	0.66681
39	SONA	375,187,129,697	599,925,297,671	0.62539
40	TMPO	189,425,392,000	190,731,537,000	0.99315
41	TRIS	465,783,569,972	712,024,029,526	0.65417
42	JGLE	521,348,000,000	1,189,099,000,000	0.43844
43	MARI	423,997,945,722	168,441,821,203	2.51718
44	MKNT	466,741,373,062	-34,208,391,156	- 13.64406
45	BOGA	425,265,320,260	479,596,721,714	0.88671

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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46	MAPB	1,402,437,000,000	1,175,194,000,000	1.19337
47	WOOD	3,195,737,865,490	3,760,607,401,264	0.84979
48	HRTA	2,126,513,311,957	1,722,573,240,682	1.23450
49	BELL	264,346,054,879	261,434,907,786	1.01114
50	DFAM	208,073,017,327	53,036,920,263	3.92317
51	PZZA	1,336,677,280,440	1,172,921,203,378	1.13961
52	MSIN	4,426,500,000,000	2,110,584,000,000	2.09729
53	MAPA	2,948,813,000,000	4,485,474,000,000	0.65741
54	FILM	76,603,462,574	1,538,808,883,999	0.04978
55	SOTS	163,246,710,082	241,769,931,985	0.67522
56	ZONE	304,933,003,760	346,848,227,198	0.87915
57	NATO	2,097,260,277	800,120,706,671	0.00262
58	HRME	288,807,356,009	664,316,432,779	0.43474
59	IPTV	3,344,198,000,000	7,813,094,000,000	0.42802
60	PMJS	1,456,414,801,438	2,717,992,991,622	0.53584
61	SLIS	200,231,237,020	245,801,280,888	0.81461
62	PRAS	1,202,475,433,213	374,437,777,944	3.21142
63	BOLA	59,083,187,154	714,324,786,379	0.08271
64	POLU	80,393,841,446	128,944,121,924	0.62348
65	SMSM	1,060,545,000,000	3,319,032,000,000	0.31953
66	SSTM	203,459,115,043	238,647,541,874	0.85255



Lampiran 5 : Data Perhitungan Variabel Audit Tenure

Perusahaan Sektor Consumer Cyclical Tahun 2020 - 2022							
No.	Emiten	Tenure 2020		Tenure 2021		Tenure 2022	
		Nama Auditor	Tenure	Nama Auditor	Tenure	Nama Auditor	Tenure
1	BLTZ	Tjhin Silawati, S.E., A.k., CPA	1	Tjhin Silawati, S.E., A.k., CPA	2	Jumandi, S.E., CPA	1
2	JSPPT	Dagmar Zevilanti Djamal	1	Jul Edy Siahaan	1	Jul Edy Siahaan	2
3	EAST	Sandra Pracipta, SE., Ak., CA., CPA., Asean CPA	1	Sandra Pracipta, SE., Ak., CA., CPA., Asean CPA	2	Sandra Pracipta, SE., Ak., CA., CPA., Asean CPA	3
4	KOTA	Raynold Nainggolan Rekan	2	Wisnu Adi Nugroho Rekan	1	Wisnu Adi Nugroho Rekan	2
5	INOV	Jul Edy Siahaan	1	Eishennoraz	1	Eishennoraz	2
6	LPIN	Drs. Sikanto, Ak, CA, Asean CPA, MM	1	Drs. Sikanto, Ak, CA, Asean CPA, MM	2	Drs. Sikanto, Ak, CA, Asean CPA, MM	3
7	LPPE	Ade Setiawan Eliman, CPA Rekan	3	Subianto, S.E., CPA	1	Subianto, S.E., CPA	2
8	ABBA	Dudi Hadi Santoso	1	Helmiansyah Irawan	1	Heru Satria Rukmana	1
9	ACES	Donny Iskandar Maramis	3	Eishennoraz	1	Eishennoraz	2
10	AKKU	Jailani, SE, Ak, CPA	1	Jailani, SE, Ak, CPA	2	Dodi Pribadi, CA., CPA.	1
11	ARTA	Drs Nursal, Ak., CA., CPA	3	Andri Rinaldi, S.E, CPA	1	Andri Rinaldi, S.E, CPA	2
12	BATA	Dagmar Zevilanti Djamal	2	Dagmar Zevilanti Djamal	3	Tjoa Tjek Nien, CPA	1
13	BAYU	Eishennoraz	2	Eishennoraz	3	Donny Iskandar Maramis	1
14	BIMA	H. Tb. Aman Fathurachman, CPA	2	Beddy R. Samsi, CA., CPA	1	Beddy R. Samsi, CA., CPA	2
15	BMTR	Adeyana Widjaja, CPA	1	Florus Daeli, SE., Ak., MM., CA., CPA., CRA., CTA., CLI., ASEAN CPA.	1	Florus Daeli, SE., Ak., MM., CA., CPA., CRA., CTA., CLI., ASEAN CPA.	2
16	ECH	Sahat Maruli Purba	2	Sahat Maruli Purba	3	Henri Sunirat	1
17	FAST	Ratnawati Setiadi	2	Damestar Hutagalung	1	Damestar Hutagalung	2
18	GEMA	Martinus Arifin, S.E., Ak, CA., CPA	1	Dr. Heliantono	1	Dr. Heliantono	2
19	GWSA	Michell Suharli, CPA	1	Ridho Fathoni, CPA	1	Drs. Nursal CA., AK., CPA	1
20	HDTX	Idris Jono	1	Drs. Rudy Soegiharto, Ak, CPA	1	Drs. Rudy Soegiharto, Ak, CPA	2
21	IMAS	Hanny Widyastuti Sugianto, CPA	2	Sandy	1	Sandy	2
22	INDS	Hedy, S.E., Ak, CA, CPA	2	Hedy, S.E., Ak, CA, CPA	3	Zoelkarnain, SE, Ak, CA, CPA	1
23	JIHD	Maria Leckzinska	2	Leo Susanto	1	Leo Susanto	2
24	KPIC	Helli I.B. Susetyo, CPA	2	Helli I.B. Susetyo, CPA	3	Doly Fajar Damanik, CPA	1



25	MAPI	Samsul Erni	2	Alvin Ismanto	1	Alvin Ismanto	2
26	MDIA	Handoko Tomo	3	Bandana	1	Bandana	2
27	MICE	Liauw hendrik, CPA	1	Liauw hendrik, CPA	2	Ang An Ki, CPA	1
28	MNCN	Aris Suryanta, Ak., CA., CPA	1	Aris Suryanta, Ak., CA., CPA	2	Florus Daeli, SE., Ak., M.M., CA., CPA., CRA., CPI., CACP., Asean CPA	1
29	MPMX	Dra. Tohana Widjaja, MBA, CPA	2	Novie, S.E., CPA	1	Harry Widjaja, S.E., CPA	1
30	MSKY	Adeyana Widjaja	1	Florus Daeli S.E., AK., M.M., CPA., CA., CRA., CLI., ASEAN CPA	1	Florus Daeli S.E., AK., M.M., CPA., CA., CRA., CLI., ASEAN CPA	2
31	PDES	Ahmad Syakir	2	Leo Susanto	1	Doly Fajar Damanik	1
32	PGLI	Irvan, Ak., CA., CPA	2	Akhyadi Wadisono, SE	1	Ade Ikhwan S.E., CPA	1
33	PNSE	Drs. Emanuel Handojo Pranadjaja, CA, CPA	2	Juninho Widjaja, CPA	1	Juninho Widjaja, CPA	2
34	PTSP	Donny Iskandar Maramis	3	Eishennoraz	1	Eishennoraz	2
35	RAIS	Sinarta	1	Sinarta	2	Sinarta	3
36	RICR	Ryanto Piter, CA, CPA	1	Barugamuri Dachi, M.Ak., CA., CPA	1	Barugamuri Dachi, M.Ak., CA., CPA	2
37	SCMA	Sinarta	2	Sinarta	3	Said Amru	1
38	SHID	Doli Diapary, CPA	1	Doli Diapary, CPA	2	Doli Diapary, CPA	3
39	SONA	Jacinta Mirawati	2	Ahmad Syakir	1	Ahmad Syakir	2
40	TMPO	Florus Daeli, M.M., CPA	1	Florus Daeli, M.M., CPA	2	Solikhin, SE., AK., CA., Mak., CPA	1
41	TRIS	Juninho Widjaja, CPA	1	Juninho Widjaja, CPA	2	Juninho Widjaja, CPA	3
42	JGLE	Tjiendradjaja Yamin	1	Tjiendradjaja Yamin	2	Hilda Ong	1
43	MARI	Dudi Hadi Santoso	1	Yoyo Sukaryo Djenal, SE, Ak., M.Ak.,CA, CPA	1	Yoyo Sukaryo Djenal, SE, Ak., M.Ak.,CA, CPA	2
44	MKNT	William Suria Djaja Salim	2	William Suria Djaja Salim	3	Gideon Adi Siallagan. M.Ak. CA., CPA	1
45	BOGA	Yahya Santosa	2	Yahya Santosa	3	Evensius Faris Tarigan	1
46	MAPB	Samsul Erni	2	Samsul Erni	3	Alvin Ismanto	1
47	WOOD	Agustina Felisia	1	Agustina Felisia	2	Agustina Felisia	3
48	HRTA	Riki Afrianof, CPA	1	Frendy Susanto S.E., Ak., CA., CPA	1	Frendy Susanto S.E., Ak., CA., CPA	2
49	BELL	Juninho Widjaja, CPA	3	Drs. Emanuel Handojo Pranadjaja, CA., CPA	1	Drs. Emanuel Handojo Pranadjaja, CA., CPA	2
50	DFAAM	Morhan Tirtonadi, CPA	3	David Kurniawan, CPA	1	David Kurniawan, CPA	2



51	PZZA	Hanny Widyastuti Sugianto, CPA	2	Darmenta Pinem, SE, CPA	1	Darmenta Pinem, SE, CPA	2
52	MSIN	Suhartono, MPA, Ak., CA, CPA	2	Aris Suryanta, Ak., CPA, CA	1	Florus Daeli, SE., Ak., MM., CPA., CA., CRA., CLI., CPI., CACP., ASEAN CPA	1
53	MAPA	Samsul Erni	2	Alvin Ismanto	1	Alvin Ismanto	2
54	FILM	Ben Ardi, CA, CPA, CLI	1	Ben Ardi, CA, CPA, CLI	2	Wisnu Adi Nugroho	1
55	SOTS	Rahmat Sukendar, S.E, Ak., CA., CPA	1	Drs. Sukarna Rusdjana, SE., Ak., CA., CPA	1	Ridwan Saleh, M Ak, CA, CPA	1
56	ZONE	Drs. Nursal, Ak., CA, CPA	2	Andri Rinaldi SE, CPA	1	Andri Rinaldi SE, CPA	2
57	NATO	Helmiansyah Irawan SE.,AK.,M.Ak.,CA.,CPA.,ACPA	1	Mujiono,S.E., Ak.,CA.,CPA	1	Mujiono,S.E., Ak.,CA.,CPA	2
58	HRME	Florus Daeli, MM., CPA	2	Harris Siregar	1	Harris Siregar	2
59	IPTV	Adeyana Widjaja	1	Florus Daeli, SE., Ak., MM, CPA., CA., CRA., CLI., CTA., ASEAN CPA	1	Florus Daeli, SE., Ak., MM, CPA., CA., CRA., CLI., CTA., ASEAN CPA	2
60	PMIS	Dr. Herry Sunarto, SE, Ak., SH, MBA, MH, CPA, CPMA, CMA, CA	1	Dr. Herry Sunarto, SE, Ak., SH, MBA, MH, CPA, CPMA, CMA, CA	2	Tagor Sidik Sigiyo, CPA	1
61	SLIS	Acep Kusmayadi	2	Drs. Suganda Akna Suhri, CPA	1	Drs. Suganda Akna Suhri, CPA	2
62	PRAS	M Zainal Abidin	1	Dr Kurnia Ak, CPA.	1	Muhammad Zainal Abidin,SE.,Ak.,MM.,CA.,CPA.,CPI	1
63	BOLA	Bambang Subagyo	2	Bambang Subagyo	3	H. Fuad Hasan, CPA, CA	1
64	POLU	Solikhin, S.E., Ak., CA., CPA	2	Ahmad Nadhif Thoyyibin, M.Ak, CA, CPA	1	Ahmad Nadhif Thoyyibin, M.Ak, CA, CPA	2
65	SMSM	Mento	3	Sinarta	1	Sinarta	2
66	SSTM	Drs. Zainal Abidin W. Ak.,CA.,CPA.	1	Drs. Zainal Abidin W. Ak.,CA.,CPA.	2	Drs. Zainal Abidin W. Ak.,CA.,CPA.	3



Lampiran 6 : Data Perhitungan Variabel Reputasi Kantor Akuntan Publik

Perusahaan Sektor Consumer Cyclical Tahun 2020 - 2022								
No.	Emiten	Reputasi KAP 2020		Reputasi KAP 2021		Reputasi KAP 2022		Total
		Nama KAP	KAP	Nama KAP	KAP	Nama KAP	KAP	
1	BLTZ	Tanudiredja, Wibisana, Rintis & Rekan	1	Tanudiredja, Wibisana, Rintis & Rekan	1	Tanudiredja, Wibisana, Rintis & Rekan	1	3
2	JSPT	Purwantono, Sungkoro dan Surja	1	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	1
3	EAST	KAP Sandra Pracipta	0	KAP Sandra Pracipta	0	KAP Sandra Pracipta	0	0
4	KOTA	Jamaludin, Ardi, Sukimto & Rekan	0	Jamaludin, Ardi, Sukimto & Rekan	0	Jamaludin, Ardi, Sukimto & Rekan	0	0
5	NOV	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0
6	LPIN	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	0	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	0	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	0	0
7	LPPF	Tanudiredja, Wibisana, Rintis & Rekan	1	Tanudiredja, Wibisana, Rintis & Rekan	1	Tanudiredja, Wibisana, Rintis & Rekan	1	3
8	ABBA	KAP Aria Kanaka & Rekan Partner	0	Antadaya, Helmiansyah dan Yassirli	0	Heru Satria Rukmana	0	0
9	ACES	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0
10	AKKU	Suganda Akna Suhri	0	Suganda Akna Suhri	0	Rama Wendra	0	0
11	ARTA	Teramihardja, Pradhono & Chandra	0	Teramihardja, Pradhono & Chandra	0	Teramihardja, Pradhono & Chandra	0	0
12	BATA	Purwantono, Sungkoro dan Surja	1	Purwantono, Sungkoro dan Surja	1	Purwantono, Sungkoro dan Surja	1	3
13	BAYU	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0
14	BIMA	AF. Rachman & Soetjipto WS	0	Koesbandijah, Beddy Samsi & Setiasih	0	Koesbandijah, Beddy Samsi & Setiasih	0	0
15	BMTR	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
16	ECII	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	0
17	FAST	Purwantono, Sungkoro dan Surja	1	Purwantono, Sungkoro dan Surja	1	Purwantono, Sungkoro dan Surja	1	3
18	GEMA	Tanubrata Sutanto Fahmi dan Rekan	0	Heliantono & Rekan	0	Heliantono & Rekan	0	0
19	GWSA	KAP Suharli, Sugiharto, dan Rekan	0	KAP Suharli, Sugiharto, dan Rekan	0	Teramihardja, Pradhono & Chandra	0	0
20	HDTX	Mirawati Sensi Idris	0	Doli, Bambang, Sulistiyanto, Dadang & Ali	0	Doli, Bambang, Sulistiyanto, Dadang & Ali	0	0
21	IMAS	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	3
22	INDS	Tanubrata Sutanto Fahmi dan Rekan	0	Tanubrata Sutanto Fahmi dan Rekan	0	Tanubrata Sutanto Fahmi dan Rekan	0	0



2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

23	JHHD	Mulyamin, Sensi, Suryanto & Lianny	0	Mulyamin, Sensi, Suryanto & Lianny	0	Mulyamin, Sensi, Suryanto & Lianny	0	0
24	KPIG	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
25	MAPI	Imelda & Rekan	1	Imelda & Rekan	1	Imelda & Rekan	1	3
26	MDIA	Achsin Handoko Tomo	0	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	0	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	0	0
27	MICE	Hendrik & Rekan	0	Hendrik & Rekan	0	Hendrik & Rekan	0	0
28	MNCN	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
29	MPMX	Siddharta Widjaja & Rekan	1	Siddharta Widjaja & Rekan	1	Siddharta Widjaja & Rekan	1	3
30	MSKY	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
31	PDES	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	Kanaka Puradiredja, Suhartono	0	0
32	PGLI	KAP Irvan	0	KAP Heliantono & Rekan	0	KAP Heliantono & Rekan	0	0
33	PNSE	Kosasih, Nurdiyaman, Tjahjo & Rekan	0	Kosasih, Nurdiyaman, Tjahjo & Rekan	0	Kosasih, Nurdiyaman, Tjahjo & Rekan	0	0
34	PTSP	Aryanto, Amir Jusuf, Mawar & Saptoto	0	Aryanto, Amir Jusuf, Mawar & Saptoto	0	Aryanto, Amir Jusuf, Mawar & Saptoto	0	0
35	RALS	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	3
36	RICY	Joachim Adhi Piter Poltak & Rekan	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
37	SCMA	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	3
38	SHID	Doli, Bambang, Sudarmadji & Dadang	0	Doli, Bambang, Sudarmadji & Dadang	0	Doli, Bambang, Sudarmadji & Dadang	0	0
39	SONA	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0	0
40	TMPO	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Djoko, Sidik & Indra	0	0
41	TRIS	Kosasih, Nurdiyaman, Tjahjo & Rekan	0	Kosasih, Nurdiyaman, Tjahjo & Rekan	0	Kosasih, Nurdiyaman, Tjahjo & Rekan	0	0
42	UGLE	Y. Santosa dan Rekan	0	Y. Santosa dan Rekan	0	Y. Santosa dan Rekan	0	0
43	MARI	Aria Kanaka & Rekan	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
44	MKNT	Gideon, Adi & Rekan	0	Gideon, Adi & Rekan	0	Gideon, Adi & Rekan	0	0
45	BOGA	Y. Santosa dan Rekan	0	Y. Santosa dan Rekan	0	Y. Santosa dan Rekan	0	0
46	MAPB	KAP Imelda dan Rekan	1	KAP Imelda dan Rekan	1	KAP Imelda dan Rekan	1	3
47	WOOD	Teramihardja, Pradhono & Chandra	0	Teramihardja, Pradhono & Chandra	0	Teramihardja, Pradhono & Chandra	0	0
48	HRTA	Suharli Sugiharto dan Rekan	0	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	0	0
49	BELL	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	0
50	DFAM	Morhan & Rekan	0	Morhan & Rekan	0	Morhan & Rekan	0	0
51	PZZA	Purwantono, Sungkoro, & Surja	1	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	1
52	MSIN	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0



53	MAPA	KAP Imelda dan Rekan	1	KAP Imelda dan Rekan	1	KAP Imelda dan Rekan	1	3
54	FILM	Jamaludin, Ardi, Sukimto & Rekan	0	Jamaludin, Ardi, Sukimto & Rekan	0	Jamaludin, Ardi, Sukimto & Rekan	0	0
55	SOTS	Heliantono & Rekan	0	Soejatna, Mulyana & Rekan	0	Jojo Sunarjo, Ruchiat & Arifin	0	0
56	ZONE	Teramihardja, Pradhono & Chandra	0	Teramihardja, Pradhono & Chandra	0	Teramihardja, Pradhono & Chandra	0	0
57	NATO	Antadaya, Helmiansyah dan Yassirli	0	Tanubrata Sutanto Fahmi Bambang dan Rekan	0	Tanubrata Sutanto Fahmi Bambang dan Rekan	0	0
58	HRME	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
59	PTV	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	Kanaka Puradiredja, Suhartono	0	0
60	PMJS	Tanubrata Sutanto Fahmi Bambang dan Rekan	0	Tanubrata Sutanto Fahmi Bambang dan Rekan	0	Gani Sigiro & Handayani	0	0
61	SLIS	Rama Wendra	0	Suganda Akna Suhri & Rekan	0	Suganda Akna Suhri & Rekan	0	0
62	PRAS	Habib Basuni dan Heryadi (HBS)	0	Bambang, Sutjipto Ngumar & Rekan	0	Djoko, Sidik & Indra	0	0
63	BOLA	Tanubrata Sutanto Fahmi Bambang dan Rekan	0	Tanubrata Sutanto Fahmi Bambang dan Rekan	0	Johan, Malonda, Mustika & Rekan	0	0
64	POLU	Kartoyo, Drs., & Rekan	0	Djoko, Sidik & Indra	0	Kanaka Puradiredja, Suhartono	0	0
65	SMSM	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	Purwantono, Sungkoro, & Surja	1	3
66	STM	Thomas S. Wirawan, Drs., & Rekan	0	Thomas S. Wirawan, Drs., & Rekan	0	Thomas S. Wirawan, Drs., & Rekan	0	0

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penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Lampiran 7 : Hasil Pengujian Data SPSS

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AUDE	198	37.0000	300.0000	116.494949	34.9091275
SIZE	198	25.1900	31.6800	28.119596	1.4237356
SOLVA	198	-17.9500	22.7400	1.341768	3.5705074
TENURE	198	1.0000	3.0000	1.636364	0.6974143
KAP	198	.0000	1.0000	1.191919	0.3948081
Valid N (listwise)	198				

Hasil Uji Pooling

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	274.470	89.577		3.064	.003
SIZE	-4.619	3.141	-.185	-1.471	.143
SOLVA	1.663	1.324	.170	1.256	.211
TENURE	-4.401	6.115	-.088	-.720	.473
KAP_SIZE	.983	1.025	.326	.959	.339
KAP_SOLVA	-5.068	4.025	-.170	-1.259	.210
KAP_TENURE	-17.879	16.053	-.390	-1.114	.267
Dummy1	-89.314	120.898	-1.209	-.739	.461
Dummy2	-120.044	121.535	-1.625	-.988	.325
SIZE_D1	2.754	4.292	1.050	.641	.522
SOLVA_D1	-2.354	1.538	-.187	-1.530	.128
TENURE_D1	-2.673	8.420	-.064	-.318	.751
KAP_SIZE_D1	-2.241	1.384	-.451	-1.619	.107
KAP_SOLVA_D1	4.917	7.512	.075	.655	.514
KAP_TENURE_D1	31.961	20.055	.412	1.594	.113
SIZE_D2	2.957	4.262	1.129	.694	.489
SOLVA_D2	-2.731	1.769	-.147	-1.544	.124
TENURE_D2	-1.437	8.780	-.037	-.164	.870
KAP_SIZE_D2	-1.344	1.412	-.271	-.952	.343
KAP_SOLVA_D2	3.252	5.575	.070	.583	.560
KAP_TENURE_D2	22.817	22.580	.279	1.010	.314



Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N		198
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	31.57727641
Most Extreme Differences	Absolute	.133
	Positive	.133
	Negative	-.105
Test Statistic		.133
Asymp. Sig. (2-tailed) ^c		.000
Monte Carlo Sig. (2-tailed) ^d	Sig.	.000
	99% Confidence Interval Lower Bound	.000
	Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Uji Multikolinearitas

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	212.526	54.370		3.909	.000		
SIZE	-.099	.710	-.010	-.139	.890	.919	1.089
SOLVA	-2.889	1.928	-.116	-1.498	.136	.810	1.235
TENURE	-7.774	3.909	-.155	-1.989	.048	.795	1.258
KAP_SIZE	-.538	.577	-.179	-.934	.352	.132	7.553
KAP_SOLVA	-4.191	2.719	-.141	-1.541	.125	.583	1.717
KAP_TENURE	7.675	8.698	.167	.882	.379	.135	7.431

a. Dependent Variable: AUDEL

Hasil Uji Autokorelasi Data (Durbin-Watson)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.290 ^a	.084	.055	32.0694195	1.844

a. Predictors: (Constant), KAP_TENURE, SOLVA, TENURE, SIZE, KAP_SOLVA, KAP_SIZE

b. Dependent Variable: AUDEL



Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	94.463	35.871			2.633	.009		
SIZE	.017	.469	.003		.036	.971	.919	1.089
SOLVA	-2.297	1.272	-.143		-1.806	.073	.810	1.235
TENURE	-2.815	2.579	-.087		-1.091	.276	.795	1.258
KAP SIZE	-.251	.380	-.129		-.661	.509	.132	7.553
KAP SOLVA	.377	1.794	.020		.210	.834	.583	1.717
KAP TENURE	2.631	5.738	.089		.458	.647	.135	7.431

a. Dependent Variable: ABS

Hasil Uji F (Uji Kelayakan Model)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17754.708	6	2959.118	2.542	.022 ^b
	Residual	222318.787	191	1163.973		
	Total	240073.495	197			

a. Dependent Variable: AUDEL

b. Predictors: (Constant), KAP_TENURE, SOLVA, TENURE, SIZE, KAP_SOLVA, KAP_SIZE

Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square
1	.290 ^a	.084	.055

a. Predictors: (Constant), KAP_TENURE, SOLVA, TENURE, SIZE, KAP_SOLVA, KAP_SIZE

b. Dependent Variable: AUDEL

Hasil Uji hipotesis t (parsial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	212.526	54.370			3.909	.000
SIZE	-.099	.710	-.010		-.139	.890
SOLVA	-2.889	1.928	-.116		-1.498	.136
TENURE	-7.774	3.909	-.155		-1.989	.048
KAP SIZE	-.538	.577	-.179		-.934	.352
KAP SOLVA	-4.191	2.719	-.141		-1.541	.125
KAP TENURE	7.675	8.698	.167		.882	.379

a. Dependent Variable: AUDEL