

## LAMPIRAN

### 1. Seleksi Sampel : Perusahaan yang masuk ke dalam pemantauan khusus

No	Kode	Nama Perusahaan	Tanggal Pencatatan	Papan Pencatatan
1	CNTX	Century Textile Industry Tbk.	22-Mei-79	Pemantauan Khusus
2	TFCO	Tifico Fiber Indonesia Tbk.	26-Feb-80	Pemantauan Khusus
3	GDYR	Goodyear Indonesia Tbk.	22-Des-80	Pemantauan Khusus
4	MYTX	Asia Pacific Investama Tbk.	10-Okt-89	Pemantauan Khusus
5	PNSE	Pudjiadi & Sons Tbk.	01-Mei-90	Pemantauan Khusus
6	HDTX	Panasia Indo Resources Tbk.	06-Jun-90	Pemantauan Khusus
7	PRAS	Prima Alloy Steel Universal Tb	12-Jul-90	Pemantauan Khusus
8	PBRX	Pan Brothers Tbk.	16-Agu-90	Pemantauan Khusus
9	ARGO	Argo Pantes Tbk	07-Jan-91	Pemantauan Khusus
10	POLY	Asia Pacific Fibers Tbk	12-Mar-91	Pemantauan Khusus
11	NIPS	Nipress Tbk.	24-Jul-91	Pemantauan Khusus
12	ESTI	Ever Shine Tex Tbk.	13-Okt-92	Pemantauan Khusus
13	MAMI	Mas Murni Indonesia Tbk	09-Feb-94	Pemantauan Khusus
14	LMPI	Langgeng Makmur Industri Tbk.	17-Okt-94	Pemantauan Khusus
15	PSKT	Red Planet Indonesia Tbk.	19-Sep-95	Pemantauan Khusus
16	SSTM	Sunson Textile Manufacture Tbk	20-Agu-97	Pemantauan Khusus
17	ABBA	Mahaka Media Tbk.	03-Apr-02	Pemantauan Khusus
18	UNIT	Nusantara Inti Corpora Tbk	18-Apr-02	Pemantauan Khusus
19	IIKP	Inti Agri Resources Tbk	14-Okt-02	Pemantauan Khusus
20	ARTA	Arthavest Tbk	05-Nov-02	Pemantauan Khusus

21	AKKU	Anugerah Kagum Karya Utama Tbk	01-Nov-04	Pemantauan Khusus
22	MASA	Multistrada Arah Sarana Tbk.	09-Jun-05	Pemantauan Khusus
23	HOME	Hotel Mandarine Regency Tbk.	17-Jul-08	Pemantauan Khusus
24	TRIO	Trikonsel Oke Tbk.	14-Apr-09	Pemantauan Khusus
25	VIVA	Visi Media Asia Tbk.	21-Nov-11	Pemantauan Khusus
26	TELE	Omni Inovasi Indonesia Tbk.	12-Jan-12	Pemantauan Khusus
27	GLOB	Globe Kita Terang Tbk.	10-Jul-12	Pemantauan Khusus
28	HOTL	Saraswati Griya Lestari Tbk.	10-Jan-13	Pemantauan Khusus
29	SRIL	Sri Rejeki Isman Tbk.	17-Jun-13	Pemantauan Khusus
30	MDIA	Intermedia Capital Tbk.	11-Apr-14	Pemantauan Khusus
31	MKNT	Mitra Komunikasi Nusantara Tbk	26-Okt-15	Pemantauan Khusus
32	JGLE	Graha Andrasentra Propertindo	29-Jun-16	Pemantauan Khusus
33	MINA	Sanurhasta Mitra Tbk.	28-Apr-17	Pemantauan Khusus
34	MABA	marga Abhinaya Abadi Tbk.	22-Jun-17	Pemantauan Khusus
35	NUSA	Sinergi Megah Internusa Tbk.	12-Jul-18	Pemantauan Khusus
36	DIGI	Arkadia Digital Media Tbk.	18-Sep-18	Pemantauan Khusus
37	DUCK	Jaya Bersama Indo Tbk.	10-Okt-18	Pemantauan Khusus
38	YELO	Yelooo Integra Datanet Tbk.	29-Okt-18	Pemantauan Khusus
39	CLAY	Citra Putra Realty Tbk.	18-Jan-19	Pemantauan Khusus
40	HRME	Menteng Heritage Realty Tbk.	12-Apr-19	Pemantauan Khusus
41	KOTA	DMS Propertindo Tbk.	09-Jul-19	Pemantauan Khusus

## LAMPIRAN

2. Seleksi Sampel : Perusahaan yang tidak mempublikasikan laporan keuangan dan tidak memenuhi variabel kepemilikan manajerial

<b>Kode Saham</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
LPPF	X	X	V	V
BAYU	X	X	X	X
LPIN	X	X	X	X
INDR	X	X	X	X
ERTX	X	X	X	X
BRAM	X	X	X	X
PTSP	X	X	X	X
BIMA	X	X	X	X
FORU	X	X	X	X
PJAA	X	X	X	X
MAPI	X	X	X	X
MICE	V	V	V	V
TRIS	V	V	X	X
MSKY	X	X	X	X
BLTZ	X	X	X	X
CINT	V	V	V	V
MARI	X	X	X	X
BOGA	X	X	X	X
CARS		BLOM UP LAPKEU		

WOOD	V	X	V	V
BELL	X	V	X	X
PZZA	V	V	V	V
NATO	X	X	X	X
FITT	X	X	X	X
BOLA	V	V	X	X
IPTV	X	V	V	V
INOV	X	X	X	X
BATA	X	X	X	X
FAST	X	X	X	X
IMAS	X	X	X	X
JSPT	X	V	V	V
RICY	X	X	X	X
AUTO	X	X	X	X
PGLI	X	X	X	X
TMPO	V	V	V	X
BUVA	X	X	X	X
ESTA	X	X	X	V
TOYS	V	V	V	BLOM DIAUDIT

## LAMPIRAN

### 3. Daftar Sampel Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	GJTL	Gajah Tunggal Tbk.
2	INDS	Indospring Tbk.
3	SONA	Sona Topas Tourism Industry Tb
4	BMTR	Global Mediacom Tbk.
5	SCMA	Surya Citra Media Tbk.
6	GEMA	Gema Grahasarana Tbk.
7	PDES	destinasi Tirta Nusantara Tbk
8	ERAA	Erajaya Swasembada Tbk.
9	GWSA	Greenwood Sejahtera Tbk.
10	MPMX	Mitra Pinasthika Mustika Tbk.
11	HRTA	Hartadinata Abadi Tbk.
12	MAPB	MAP Boga Adiperkasa Tbk.
13	DFAM	Dafam Property Indonesia Tbk.
14	MSIN	MNC Digital Entertainment Tbk.
15	MAPA	Map Aktif Adiperkasa Tbk.
16	FILM	MD Pictures Tbk.
17	SOTS	Satria Mega Kencana Tbk.
18	EAST	Eastparc Hotel Tbk.
19	PMJS	Putra Mandiri Jembar Tbk.
20	JIHD	Jakarta International Hotels Dan Development Tbk
21	KICI	Kedaung Indah Can
22	RALS	Ramayana Lestari Sentosa
23	SMSM	Selamat Sempurna Tbk
24	KPIG	MNC Land Tbk
25	PANR	Panorama Sentrawisata

26	MNCN	Media Nusantara Citra
27	ACES	Ace Hardware Indonesia
28	CSAP	Catur Sentosa Adiprana
29	SHID	Hotel Sahid Jaya International
30	ECII	Electronic City Indonesia Tbk.
31	SLIS	Gaya Abadi Sempurna Tbk.
32	ZONE	Mega Perintis Tbk.
33	BOLT	Garuda Metalindo Tbk.
34	MICE	Multi Indocitra Tbk.
35	CINT	Chitose Internasional Tbk
36	PZZA	Sarimelati Kencana Tbk.
37	IPTV	MNC Vision Networks Tbk.
38	WOOD	Integra Indocabinet Tbk
39	JSPT	Jakarta Setiabudi Internasional Tbk
40	TMPO	Tempo Inti Media Tbk

## LAMPIRAN

### 4. Tabulasi Data Penelitian

No	Kode	Tahun	X-SCORE	KM	OAGC
1	GJTL	2020	-0,8717	1,008	0
2		2021	-0,8353	1,008	0
3		2022	-0,7141	0,416	0
4		2023	-1,3782	0,315	0
5	INDS	2020	-3,8394	0,411	0
6		2021	-3,6058	0,411	0
7		2022	-3,2289	0,411	0
8		2023	-3,2437	0,411	0
9	SONA	2020	-2,5729	11,539	1
10		2021	-3,1945	15,720	1
11		2022	-1,8695	15,722	0
12		2023	-2,2873	15,717	0
13	BMTR	2020	-2,5159	0,502	0
14		2021	-2,9082	0,497	0
15		2022	-3,0792	0,467	0
16		2023	-3,1942	0,497	0
17	SCMA	2020	-2,6377	0,083	0
18		2021	-3,4817	0,157	0
19		2022	-3,3944	0,157	0
20		2023	-3,0251	0,353	0
21	GEMA	2020	-0,7776	3,820	0
22		2021	-0,7377	3,820	0
23		2022	-0,6382	3,820	0
24		2023	-0,7353	3,263	0
25	Pdes	2020	0,9652	3,483	1
26		2021	1,7311	3,495	1

27		2022	0,6265	3,495	1
28		2023	-0,7399	3,485	1
29	ERAA	2020	-1,7554	0,284	0
30		2021	-2,2752	0,289	0
31		2022	-1,2859	0,248	0
32		2023	-1,0501	0,248	0
33	GWSA	2020	-3,7671	0,036	0
34		2021	-3,7880	0,012	0
35		2022	-3,6990	0,012	0
36		2023	-3,7217	0,012	0
37	MPMX	2020	-2,5730	3,080	0
38		2021	-2,3967	3,150	0
39		2022	-2,8946	3,345	0
40		2023	-2,9190	3,137	0
41	HRTA	2020	-1,5527	0,420	0
42		2021	-1,3167	0,446	0
43		2022	-1,4330	0,446	0
44		2023	-1,1008	0,506	0
45	MAPB	2020	-3,5990	0,148	0
46		2021	-1,1861	0,302	0
47		2022	-1,4520	0,302	0
48		2023	-1,7054	0,349	0
49	DFAM	2020	0,1020	9,739	0
50		2021	0,1900	9,747	0
51		2022	0,5624	9,747	0
52		2023	0,8242	9,747	0
53	MSIN	2020	-2,7407	0,570	0
54		2021	-1,0812	0,421	0
55		2022	-0,6723	0,397	0
56		2023	-3,6289	0,359	0



57	MAPA	2020	-1,7619	0,513	0
58		2021	-2,2596	0,521	0
59		2022	-2,7404	0,373	0
60		2023	-2,2702	0,413	0
61	FILM	2020	-3,9696	0,773	0
62		2021	-4,1619	37,724	0
63		2022	-4,4349	37,058	0
64		2023	-4,2322	22,434	0
65	SOTS	2020	-2,1297	60,000	1
66		2021	-1,9079	60,000	1
67		2022	-1,8132	60,797	1
68		2023	-1,7122	60,797	0
69	EAST	2020	-3,9944	41,790	0
70		2021	-4,1935	41,494	0
71		2022	-4,2798	41,494	0
72		2023	-4,4021	44,999	0
73	PMJS	2020	-2,7997	7,910	0
74		2021	-2,3341	7,910	0
75		2022	-2,6665	7,910	0
76		2023	-2,6228	6,805	0
77	JHD	2020	-2,6943	15,893	0
78		2021	-2,6366	16,046	0
79		2022	-2,7827	15,858	0
80		2023	-2,8705	15,889	0
81	KICI	2020	-1,5003	0,227	0
82		2021	-2,4350	0,227	0
83		2022	-2,1768	0,227	0
84		2023	-1,9311	0,227	0
85	RALS	2020	-2,4785	7,047	0
86		2021	-2,7681	7,047	0

87		2022	-2,9465	6,343	0
88		2023	-3,0281	5,074	0
89	SMSM	2020	-3,7680	7,949	0
90		2021	-3,7201	7,949	0
91		2022	-3,8637	7,980	0
92		2023	-5,1812	7,946	0
93	KPIG	2020	-3,1412	1,368	0
94		2021	-3,1279	1,353	0
95		2022	-3,1671	1,230	0
96		2023	-3,1978	1,117	0
97	PANR	2020	-0,3147	3,437	1
98		2021	-0,2867	3,437	1
99		2022	-0,7869	18,437	1
100		2023	-1,3944	20,104	1
101	MNCN	2020	-3,3857	0,070	0
102		2021	-3,9995	0,070	0
103		2022	-4,0927	0,051	0
104		2023	-4,0218	0,051	0
105	ACES	2020	-3,1377	0,001	1
106		2021	-3,3916	0,001	1
107		2022	-3,6520	0,001	0
108		2023	-3,5618	0,001	0
109	CSAP	2020	-0,1685	5,785	0
110		2021	-0,2329	5,799	0
111		2022	-0,1936	5,799	0
112		2023	-0,4418	5,799	0
113	SHID	2020	-1,9346	6,262	0
114		2021	-1,8871	6,262	0
115		2022	-1,9022	6,262	0
116		2023	-1,9320	6,076	0

117	ECII	2020	-2,6634	0,046	0
118		2021	-2,8189	0,046	0
119		2022	-2,6415	0,046	0
120		2023	-2,5643	0,091	0
121	SLIS	2020	-1,5580	3,750	0
122		2021	-1,8264	3,750	0
123		2022	-2,1555	3,750	0
124		2023	-2,9240	8,119	0
125	ZONE	2020	-0,9271	59,751	1
126		2021	-1,7137	59,751	0
127		2022	-2,1293	59,751	0
128		2023	-1,7206	51,631	0
129	BOLT	2020	-1,9284	22,400	0
130		2021	-2,2202	22,400	0
131		2022	-2,1163	22,400	0
132		2023	-2,6783	22,400	0
133	MICE	2020	-2,4843	0,135	0
134		2021	-2,5307	0,251	0
135		2022	-2,3428	0,365	0
136		2023	-2,5299	0,365	0
137	CINT	2020	-3,0028	0,271	0
138		2021	-1,7412	0,271	0
139		2022	-2,3093	0,027	0
140		2023	-2,3922	0,026	0
141	PZZA	2020	-1,3468	0,011	0
142		2021	-1,8715	0,006	0
143		2022	-1,2195	0,028	0
144		2023	-1,0264	0,048	0
145	IPTV	2020	-2,4558	0,025	0
146		2021	-2,6992	0,025	0

147		2022	-2,5300	0,026	0
148		2023	-3,1863	0,014	0
149	WOOD	2020	-1,7355	0,009	0
150		2021	-1,9988	0,009	0
151		2022	-1,7863	1,165	0
152		2023	-1,8554	1,165	0
153	JSPT	2020	-1,3981	0,000	0
154		2021	-1,0463	0,000	0
155		2022	-1,0839	0,000	0
156		2023	-1,1569	0,000	0
157	TMPO	2020	-0,8832	0,335	1
158		2021	-1,5805	0,335	1
159		2022	-1,4180	0,335	1
160		2023	-1,4433	0,335	1

## LAMPIRAN

5. Output SPSS 25  
- Statistik deskriptif

### *Descriptive Statistics*

	N	Minimum	Maximum	Mean	Median	Std. Deviation
FD	160	-5,18	1,73	-2,2035	-2,2983	1,22359
KM	160	0	60,8	7,8754	0,6715	14,7972
Valid N (listwise)	160					

- Frekuensi variabel dummy

### *OAGC*

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Menerima OAGC	140	87,5	87,5	87,5
	Menerima OAGC	20	12,5	12,5	100,0
	Total	160	100,0	100,0	

- Screening Data

### *One-Sample Kolmogorov-Smirnov Test*

		FD	KM
N		160	160
Normal Parameters <sup>a,b</sup>	Mean	-2,2035	7,87539
	Std. Deviation	1,22359	14,797204
Most Extreme Differences	Absolute	,045	,297
	Positive	,045	,287
	Negative	-,028	-,297
Test Statistic		,045	,297
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>	,000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

- Data yang diproses

*Case Processing Summary*

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	140	100,0
	Missing Cases	0	,0
	Total	140	100,0
Unselected Cases		0	,0
Total		140	100,0

a. If weight is in effect, see classification table for the total number of cases.

- Block number 0

*Iteration History<sup>a,b,c</sup>*

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	88,639	-1,657
	2	82,183	-2,211
	3	81,903	-2,358
	4	81,902	-2,367
	5	81,902	-2,367

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 81,902

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

- Block number 1

*Iteration History<sup>a,b,c,d</sup>*

Iteration		-2 Log likelihood	Coefficients	
			Constant	FD
Step 1	1	82,019	-1,012	,301
	2	70,182	-,995	,629
	3	68,264	-,916	,849
	4	68,165	-,901	,911

5	68,165	-,900	,915
6	68,165	-,900	,915

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 81,902

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

- Kelayakan model regresi

*Hosmer and Lemeshow Test*

Step	Chi-square	df	Sig.
1	7,284	8	,506

- Koefisien determinasi (Model 2)

*Model Summary*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	44,998 <sup>a</sup>	,232	,523

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

- Uji f

*Omnibus Tests of Model Coefficients*

		Chi-square	df	Sig.
Step 1	Step	27,360	2	,000
	Block	27,360	2	,000
	Model	27,360	2	,000

## - Uji t model 1

*Variables in the Equation*

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	FD	,915	,268	11,705	1	,001	2,497
	Constant	-,900	,446	4,074	1	,044	,407

b. Variable(s) entered on step 1: FD.

**Keterangan :**FD : *Financial Distress*

## - Uji t model 2

*Variables in the Equation*

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	FD	2,257	,684	10,885	1	,001	9,551
	KM	-,163	,097	2,801	1	,094	,850
	XZ	-,138	,055	6,355	1	,012	,871
	Constant	,028	,822	,001	1	,973	1,029

a. Variable(s) entered on step 1: FD, KM, XZ.



## LAMPIRAN

### 6. Kartu Bimbingan

6/5/24, 6:28 PM

Cetak Daftar Bimbingan Tugas Akhir

FORM TA-02

#### FORM BIMBINGAN TUGAS AKHIR

Nama Mahasiswa : ANNISA KUMALASARI  
 NIM : 5552200125  
 Program Studi : AKUNTANSI - S1 Reguler  
 Semester : Genap Tahun Akademik 2023/2024  
 Pembimbing 1 : Dr.E. Munawar Muchlisih, S.E., Ak., M.Si., CA., ACPA., ASEAN CPA

Judul Tugas Akhir:  
 Pengaruh Financial Distress Terhadap Opini Audit Going Concern dengan Kepemilikan Manajerial sebagai Pemoderasi (Studi Empiris pada Perusahaan Consumer Cyclical yang Terdaftar di Bursa Efek Indonesia Periode 2020-2023)

No	Tanggal	Topik Pembahasan	Paraf Pembimbing
1.	13/03/24	Usulan Penelitian	/
2.	15/03/24	Ubah Judul & Variabel	/
3.	01/04/24	Acc Judul	/
4.	30/04/24	Bab 1-3, Acc Sempro	/
5.	03/06/24	Revisi setelah sempro	/
6.	12/06/24	Bab 4-5	/
7.	13/06/24	Bab 4-5	/
8.	14/06/24	Acc Sidang	/

Sarang, 05 Juni 2024  
 Mahasiswa,

  
**ANNISA KUMALASARI**  
 NIM. 5552200125

Mengetahui,  
 Pembimbing Akademik,

**Andi, S.E., M.Si.**  
 NIP. 196903092002121006

## LAMPIRAN

### 7. Daftar Riwayat Hidup



#### Data Pribadi

Nama : Annisa Kumalasari  
Tempat, Tanggal Lahir : Jakarta, 15 April 2002  
Alamat : Griya Alam Sentosa, Cileungsi, Kab Bogor  
Email : [annisakumalasari02@gmail.com](mailto:annisakumalasari02@gmail.com)

#### Riwayat Pendidikan

1. SD Negeri Cinyosog 02
2. SMP Negeri 157 Jakarta
3. SMA Negeri 62 Jakarta
4. Universitas Sultan Ageng Tirtayasa

#### Riwayat Organisasi

1. Staff Departemen Keuangan Kokesma Untirta (2020 - 2021)
2. Anggota HRD Tras Untirta (2021 - 2022)