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LAMPIRAN

1. **Data Likuiditas Perusahaan**

KODE PERUSAHAAN	TAHUN		
	2020	2021	2022
WSBP	0.67	0.44	0.34
KIAS	1.67	2.45	1.89
LION	6.17	3.25	3.50
JKSW	2.94	2.93	3.44
ETWA	0.10	0.2	0.14
AKKU	0.32	0.15	0.13
BRNA	0.67	0.62	0.76
YPAS	1.75	1.76	1.44
TIRT	0.34	0.27	0.33
IMAS	0.76	0.72	0.75
PRAS	2.38	1.85	1.38
HDTX	0.08	0.06	0.05
MYTX	0.38	0.35	0.37
POLU	2.21	5.54	2.12
SSTM	1.49	2.29	1.43
BATA	1.38	1.51	1.03
ALTO	0.83	0.82	0.81
FOOD	0.75	0.56	0.55
PSDN	0.77	0.58	0.51
INAF	1.36	1.35	0.88
MBTO	0.62	0.75	0.68
LMPI	1.12	1.17	1.15

2. Data Audit Tenure

Kode Perusahaan	Tahun	Audit Tenure (X2)
WSBP	2020	4
	2021	1
	2022	2
KIAS	2020	2
	2021	3
	2022	1
LION	2020	1
	2021	1
	2022	2
JKSW	2020	3
	2021	1
	2022	2
ETWA	2020	2
	2021	3
	2022	1
AKKU	2020	1
	2021	2
	2022	1
BRNA	2020	1
	2021	1

Kode Perusahaan	Tahun	Nama Auditor	Kode Perusahaan	Tahun	Nama Auditor	Kode Perusahaan	Tahun	Nama Auditor
WSBP	2015	Leknor Joni	TIRT	2015	Drs. Pieter Solang	ALTO	2015	Gideon Adi
	2016	Leknor Joni		2016	Drs. Muhammad Sofwan		2016	William Suria Djaja Salim
	2017	Rusli		2017	Drs. Muhammad Sofwan		2017	Drs. Akhyadi Wadisono
	2018	Rusli		2018	Yazid M. Aleq		2018	Drs. Akhyadi Wadisono
	2019	Rusli		2019	Yazid M. Aleq		2019	Hendi Purwanto
	2020	Rusli		2020	Yazid M. Aleq		2020	Irfan Alim Waluyo
	2021	Henri Arifian		2021	Nur Eko Saputro		2021	Zulmendra
	2022	Henri Arifian		2022	Nur Eko Saputro		2022	Zulmendra
	KIAS	2015		Andreas Haryono	IMAS		2015	Roy Iman Wirahardja
2016		Andreas Haryono	2016	Tjoa Tjek		2016		
2017		Andreas Haryono	2017	Tjoa Tjek		2017		
2018		Andreas Haryono	2018	Tjoa Tjek		2018	Morhan Tirtohadhi	
2019		Grace Pratiwi Widjaja	2019	Hanny Widyastuti		2019	Morhan Tirtohadhi	
2020		Grace Pratiwi Widjaja	2020	Hanny Widyastuti		2020	Morhan Tirtohadhi	
2021		Grace Pratiwi Widjaja	2021	Sandy		2021	David Kurniawan	
2022		Andreas Haryono	2022	Sandy		2022	David Kurniawan	
LION		2015	Drs. Bambang Muratno	PRAS		2015	Dr. M. Achsin	PSDN
	2016	Drs. Bambang Muratno	2016		Habib Basuni	2016	Susanti	
	2017	Drs. Nunu Nurdiyaman	2017		Drs. Pamudji	2017	Danil Setiadi	
	2018	Drs. Nunu Nurdiyaman	2018		Drs. Pamudji	2018	Haerul	

	2022	1
YPAS	2020	3
	2021	1
	2022	2
	2020	3
TIRT	2021	1
	2022	2
IMAS	2020	2
	2021	1
	2022	2
PRAS	2020	1
	2021	1
	2022	1
HDTX	2020	1
	2021	1
	2022	2
MYTX	2020	1
	2021	2
	2022	3
POLU	2020	3
	2021	1
	2022	2
SSTM	2020	1
	2021	2
	2022	3
BATA	2020	2

	2019	Drs. Nunu Nurdiyaman		2019	Nur Shodiq		2019	Muhammad Kurniawan
	2020	Drs. Ruchjat Kosasih		2020	Muhammad Zainal Abidin		2020	Soaduon Tampubolon
	2021	Heru Kusdandaru		2021	Dr. Kurnia		2021	Soaduon Tampubolon
	2022	Heru Kusdandaru		2022	Muhammad Zainal Abidin		2022	Soaduon Tampubolon
JKSW	2015	Drs. Chris Utomo	HDTX	2015	Idris Jono	INAF	2015	Welly Adrianto
	2016	Drs. Mohammad Sofwan		2016	Idris Jono		2016	Iskariman Supardijo
	2017	Drs. Mohammad Sofwan		2017	Idris Jono		2017	Iskariman Supardijo
	2018	Drs. Ahmad Junaedi		2018	Sudiharto Suwowo		2018	Iskariman Supardijo
	2019	Drs. Ahmad Junaedi		2019	Sudiharto Suwowo		2019	Drs. Husni Arvan
	2020	Drs. Ahmad Junaedi		2020	Idris Jono		2020	Welly Adrianto
	2021	Drs. Hirdjan Sjafi'i		2021	Drs. Rudy Soegiharto		2021	Iskariman Supardijo
	2022	Drs. Hirdjan Sjafi'i		2022	Drs. Rudy Soegiharto		2022	Iskariman Supardijo
ETWA	2015	Fendri Sutejo	MYTX	2015	Tjiong Eng Pin	MBTO	2015	Erna
	2016	Drs. Arifin Faqih		2016	Tjiong Eng Pin		2016	Martinus
	2017	Drs. Arifin Faqih		2017	Darmenta Pinem		2017	Martinus
	2018	Drs. Arifin Faqih		2018	Rudi Hartono Purba		2018	Martinus
	2019	Drs. Tjahjo Nurwantoro		2019	Rudi Hartono Purba		2019	Hedy
	2020	Drs. Tjahjo Nurwantoro		2020	Patricia		2020	Hedy
	2021	Drs. Tjahjo Nurwantoro		2021	Patricia		2021	Hedy
	2022	Hardiz Steve		2022	Patricia		2022	Martinus
AKKU	2015	Acep Kusmayadi	POLU	2015		LMPI	2015	Dr. Bambang Hariadi
	2016	Mimando		2016			2016	Wahyu Wibowo
	2017	Drs. Suganda Akna		2017			2017	Arsono Laksmana
	2018	Drs. Suganda Akna		2018	Solikhin		2018	Nursal
	2019	Drs. Suganda Akna		2019	Solikhin		2019	Nursal
	2020	Jailani		2020	Solikhin		2020	Nursal

	2021	3
	2022	1
ALTO	2020	1
	2021	1
	2022	2
FOOD	2020	3
	2021	1
	2022	2
PSDN	2020	1
	2021	2
	2022	3
INAF	2020	1
	2021	1
	2022	2
MBTO	2020	2
	2021	3
	2022	1
LMPI	2020	3
	2021	1
	2022	2

	2021	Jailani		2021	Ahmad Nadhif		2021	Agustina Felisia
	2022	Dodi Pribadi		2022	Ahmad Nadhif		2022	Agustina Felisia
BRNA	2015	Erwin A. Winata	SSTM	2015	Deddy Supardi			
	2016	Erwin A. Winata		2016	Drs. Rudy Soegiharto			
	2017	Iskariman Supardijo		2017	Saleh Balbeib			
	2018	Iskariman Supardijo		2018	Saleh Balbeib			
	2019	Iskariman Supardijo		2019	Saleh Balbeib			
	2020	Erwin A. Winata		2020	Drs. Zainal Abidin			
	2021	Riani		2021	Drs. Zainal Abidin			
	2022	Adi Santoso		2022	Drs. Zainal Abidin			
YPAS	2015	Fitradewata	BATA	2015	Indrajuwana Komala Widjaja			
	2016	Fitradewata		2016	Muhammad Kurniawan			
	2017	Fitradewata		2017	Muhammad Kurniawan			
	2018	Drs. Nursal		2018	Muhammad Kurniawan			
	2019	Drs. Nursal		2019	Dagmar Zevilianty Djamal			
	2020	Drs. Nursal		2020	Dagmar Zevilianty Djamal			
	2021	Andri Rinaldi		2021	Dagmar Zevilianty Djamal			
	2022	Andri Rinaldi		2022	Tjia Tjek Nien			

3. Data Reputasi Auditor

Perusahaan	Reputasi Auditor		
	2020	2021	2022
WSBP	0	0	0
KIAS	1	1	1
LION	0	0	0
JKSW	0	0	0
ETWA	0	0	0
AKKU	0	0	0
BRNA	0	0	0
YPAS	0	0	0
TIRT	0	0	0
IMAS	1	1	1
PRAS	0	0	0
HDTX	0	0	0
MYTX	0	0	0
POLU	0	0	0
SSTM	0	0	0
BATA	1	1	1
ALTO	0	0	0
FOOD	0	0	0
PSDN	0	0	0
INAF	0	0	0
MBTO	0	0	0
LMPI	0	0	0

4. Data Kualitas Audit dan Opini Audit *Going Concern*

Kode Perusahaan	Tahun	Kualitas Audit	Opini Audit Going Concern
WSBP	2020	0.096	1
	2021	0.088	1
	2022	0.063	1
KIAS	2020	0.045	0
	2021	0.027	0
	2022	0.016	0
LION	2020	0.037	0
	2021	0.036	0
	2022	0.075	1
JKSW	2020	0.073	1
	2021	0.089	1
	2022	0.075	1
ETWA	2020	0.059	1
	2021	0.073	1
	2022	0.084	1
AKKU	2020	0.072	1
	2021	0.093	1
	2022	0.090	1
BRNA	2020	0.067	1
	2021	0.028	0
	2022	0.078	1
YPAS	2020	0.193	1

	2021	0.085	1
	2022	0.031	0
TIRT	2020	0.160	1
	2021	0.128	1
	2022	0.063	1
IMAS	2020	0.058	0
	2021	0.034	0
	2022	0.024	0
PRAS	2020	0.037	0
	2021	0.049	0
	2022	0.098	1
HDTX	2020	0.061	1
	2021	0.076	1
	2022	0.062	1
MYTX	2020	0.099	1
	2021	0.086	1
	2022	0.090	1
POLU	2020	0.245	1
	2021	0.101	1
	2022	0.042	0
SSTM	2020	0.048	0
	2021	0.097	1
	2022	0.063	1
BATA	2020	0.018	0
	2021	0.036	0
	2022	0.046	0

ALTO	2020	0.038	0
	2021	0.019	0
	2022	0.020	0
FOOD	2020	0.025	0
	2021	0.032	0
	2022	0.037	0
PSDN	2020	0.046	0
	2021	0.044	0
	2022	0.108	1
INAF	2020	0.062	1
	2021	0.027	0
	2022	0.262	1
MBTO	2020	0.037	0
	2021	0.020	0
	2022	0.037	0
LMPI	2020	0.081	1
	2021	0.080	1
	2022	0.095	1

5. Output PLS Algorithm Olah Data SmartPLS

SmartPLS: C:\Users\ACER\smartpls_workspace

File Edit View Themes Calculate Info Language

Save New Project New Path Model Add Data Group Generate Data Groups Clear Data Groups

Project Explorer

- Data Diolah2
 - Data Diolah2
 - Book3 [66 records]**
 - ECSI
 - Latihan Awal 3
 - Latihan DDP
 - Latihan Mediasi1
 - PLS-SEM BOOK - Corporate Reputation Extended
 - Archive

Book3.txt

Delimiter: [Semicolon](#) Encoding: UTF-8 Re-Analyze Open External

Value Quote Character: [None](#) Sample size: 66

Number Format: [US \(example: 1,000.23\)](#) Indicators: 5

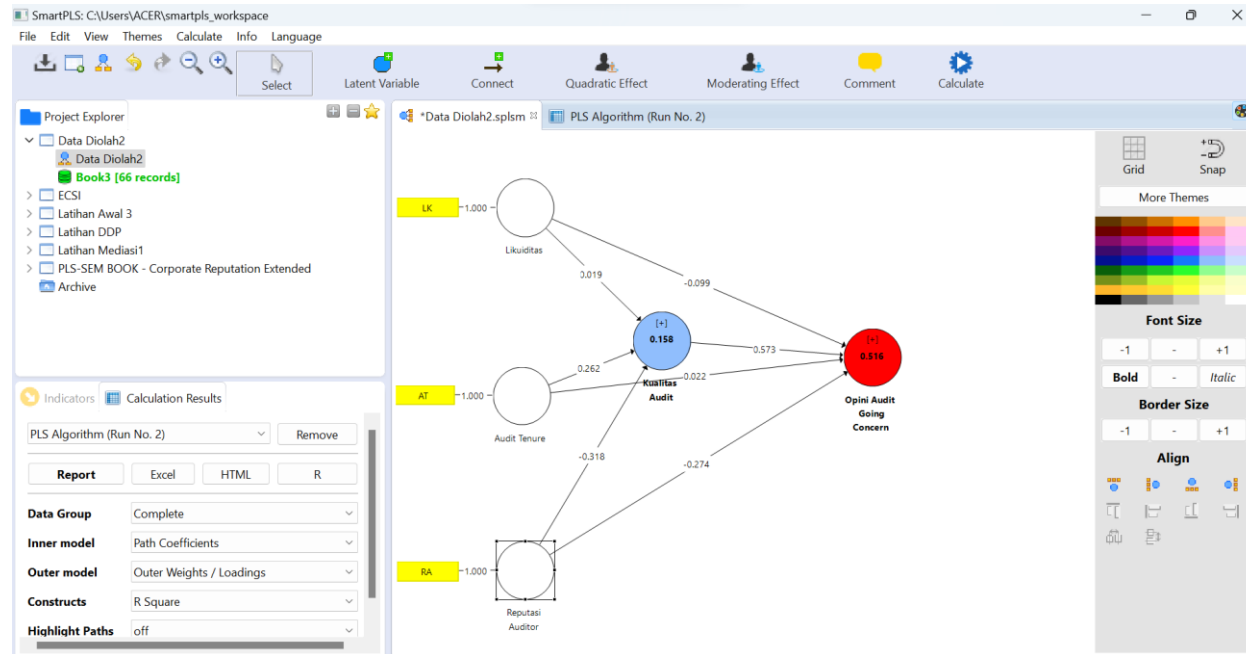
Missing Value Marker: [None](#) Missing Values: 0

Indicators: Copy to Clipboard

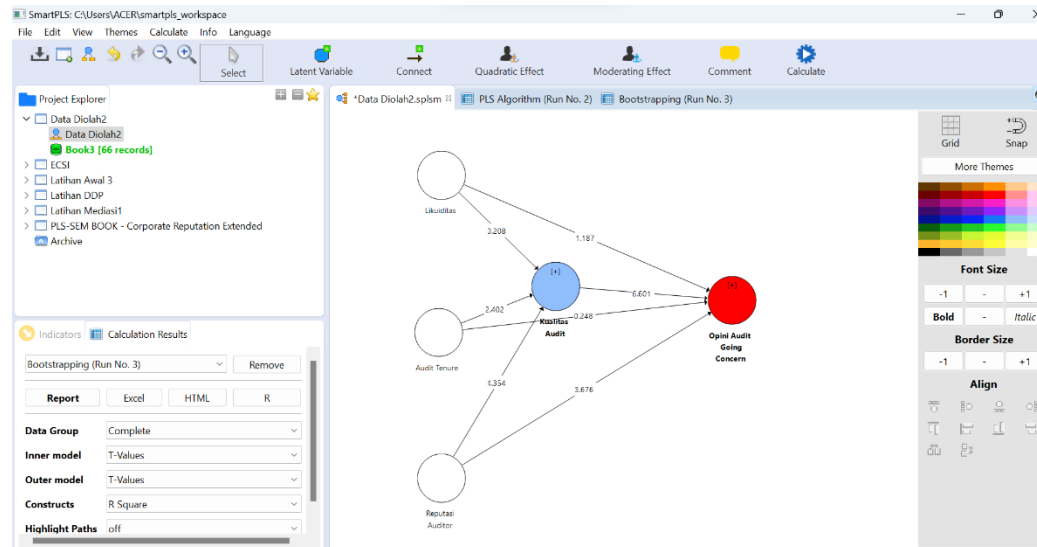
Indicators	No.	Missing	Mean	Median	Min	Max	Standard ...	Excess Kurtosis	Skewness
LK	1	0	1.243	0.810	0.050	6.170	1.189	5.377	2.068
AT	2	0	1.758	2.000	1.000	4.000	0.818	-0.707	0.653
RA	3	0	0.136	0.000	0.000	1.000	0.343	2.788	2.169
KA	4	0	0.069	0.063	0.016	0.262	0.047	6.259	2.159
OAGC	5	0	0.561	1.000	0.000	1.000	0.496	-1.999	-0.250

Indicators

6. PLS Algorithm Outer Model



7. Output Bootstrapping Model Struktural Pengaruh Langsung Variabel



SmartPLS: C:\Users\ACER\smartpls_workspace

File Edit View Themes Calculate Info Language

Save New Project New Path Model Hide Zero Values Increase Decimals Decrease Decimals Export to Excel Export to Web Export to R

Project Explorer

- Data Diolah2
 - Data Diolah2
 - Book3 [66 records]
 - ECSI
 - Lathan Awal 3
 - Lathan DDP
 - Lathan Mediasi1
 - PLS-SEM BOOK - Corporate Reputation Extended
 - Archive

Indicators

No.	Indicator
1	LK
2	AT
3	RA
4	KA
5	OAGC

Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Audit Tenure -> Kualitas Audit	0.262	0.266	0.109	2.402	0.017
Audit Tenure -> Opini Audit Going Concern	0.022	0.018	0.088	0.248	0.804
Kualitas Audit -> Opini Audit Going Concern	0.573	0.589	0.087	6.601	0.000
Likuiditas -> Kualitas Audit	0.019	0.021	0.093	0.208	0.836
Likuiditas -> Opini Audit Going Concern	-0.099	-0.100	0.083	1.187	0.236
Reputasi Auditor -> Kualitas Audit	-0.318	-0.318	0.073	4.354	0.000
Reputasi Auditor -> Opini Audit Going Concern	-0.274	-0.260	0.075	3.676	0.000

Final Results Histograms Base Data

[Path Coefficients](#) [Path Coefficients Histogram](#) [Setting](#)
[Total Indirect Effects](#) [Indirect Effects Histogram](#) [Inner Model](#)
[Specific Indirect Effects](#) [Total Effects Histogram](#) [Outer Model](#)
[Total Effects](#) [Indicator Data \(Original\)](#)
[Outer Loadings](#) [Indicator Data \(Standardized\)](#)
[Outer Weights](#)

8. Output Bootstrapping Pengaruh Tidak Langsung Variabel (Mediasi)

SmartPLS: C:\Users\ACER\smartpls_workspace

File Edit View Themes Calculate Info Language

Save New Project New Path Model Hide Zero Values Increase Decimals Decrease Decimals Export to Excel Export to Web Export to R

Project Explorer

- Data Diolah2
 - Data Diolah2
 - Book3 [66 records]
 - ECSI
 - Latihan Awal 3
 - Latihan DDP
 - Latihan Mediasi1
 - PLS-SEM BOOK - Corporate Reputation Extended
 - Archive

Indicators

No.	Indicator
1	LK
2	AT
3	RA
4	KA
5	OAGC

MEAN MEDIAN MIN MAX STDEV MISSING

0.56 1.00 0.00 1.00 0.50 -

Specific Indirect Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation...	T Statistics (...)	P Values
Audit Tenure -> Kualitas Audit -> Opini Audit Going Concern	0.150	0.156	0.068	2.207	0.028
Likuiditas -> Kualitas Audit -> Opini Audit Going Concern	0.011	0.012	0.058	0.192	0.848
Reputasi Auditor -> Kualitas Audit -> Opini Audit Going Concern	-0.182	-0.192	0.054	3.356	0.001

Final Results Histograms Base Data

[Path Coefficients](#) [Path Coefficients Histogram](#) [Setting](#)
[Total Indirect Effects](#) [Indirect Effects Histogram](#) [Inner Model](#)
[Specific Indirect Effects](#) [Total Effects Histogram](#) [Outer Model](#)
[Total Effects](#) [Indicator Data \(Original\)](#)
[Outer Loadings](#) [Indicator Data \(Standardized\)](#)
[Outer Weights](#)

Activate Windows
Go to Settings to activate Windows.

9. Output Indikator Data (Original SmartPLS)

Case ID	Audit Tenure	Kualitas Audit	Likuiditas	Opini Audit Going Concern	Reputasi Auditor
1	4.000	0.096	0.67	1.000	
2	1.000	0.088	0.44	1.000	
3	2.000	0.063	0.34	1.000	
4	2.000	0.045	1.670		1.000
5	3.000	0.027	2.450		1.000
6	1.000	0.016	1.890		1.000
7	1.000	0.037	6.170		
8	1.000	0.036	3.250		
9	2.000	0.075	3.500	1.000	
10	3.000	0.073	2.940	1.000	
11	1.000	0.089	2.930	1.000	
12	2.000	0.075	3.440	1.000	
13	2.000	0.059	0.1	1.000	
14	3.000	0.073	0.2	1.000	
15	1.000	0.084	0.14	1.000	
16	1.000	0.072	0.32	1.000	
17	2.000	0.093	0.15	1.000	
18	1.000	0.09	0.13	1.000	
19	1.000	0.067	0.67	1.000	
20	1.000	0.028	0.62		
21	1.000	0.078	0.76	1.000	
22	3.000	0.193	1.750	1.000	

23	1.000	0.085	1.760	1.000	
24	2.000	0.031	1.440		
25	3.000	0.16	0.34	1.000	
26	1.000	0.128	0.27	1.000	
27	2.000	0.063	0.33	1.000	
28	2.000	0.058	0.76		1.000
29	1.000	0.034	0.72		1.000
30	2.000	0.024	0.75		1.000
31	1.000	0.037	2.380		
32	1.000	0.049	1.850		
33	1.000	0.098	1.380	1.000	
34	1.000	0.061	0.08	1.000	
35	1.000	0.076	0.06	1.000	
36	2.000	0.062	0.05	1.000	
37	1.000	0.099	0.38	1.000	
38	2.000	0.086	0.35	1.000	
39	3.000	0.09	0.37	1.000	
40	3.000	0.245	2.210	1.000	
41	1.000	0.101	5.540	1.000	
42	2.000	0.042	2.120		
43	1.000	0.048	1.490		
44	2.000	0.097	2.290	1.000	
45	3.000	0.063	1.430	1.000	
46	2.000	0.018	1.380		1.000
47	3.000	0.036	1.510		1.000
48	1.000	0.046	1.030		1.000

49	1.000	0.038	0.83		
50	1.000	0.019	0.82		
51	2.000	0.02	0.81		
52	3.000	0.025	0.75		
53	1.000	0.032	0.56		
54	2.000	0.037	0.55		
55	1.000	0.046	0.77		
56	2.000	0.044	0.58		
57	3.000	0.108	0.51	1.000	
58	1.000	0.062	1.360	1.000	
59	1.000	0.027	1.350		
60	2.000	0.262	0.88	1.000	
61	2.000	0.037	0.62		
62	3.000	0.02	0.75		
63	1.000	0.037	0.68		
64	3.000	0.081	1.120	1.000	
65	1.000	0.08	1.170	1.000	
66	2.000	0.095	1.150	1.000	

10. Output R-Square pada SmartPLS

The screenshot shows the SmartPLS interface with the 'R Square' output window open. The output table shows R Square and R Square Adjusted values for two indicators. Below the main window, there are sections for 'Final Results', 'Quality Criteria', 'Interim Results', and 'Base Data' with various sub-links. An 'Indicators' table is also visible on the left side of the interface.

	R Square	R Square Adjusted
Kualitas Audit	0.158	0.118
Opini Audit Going Concern	0.516	0.485

No.	Indicator
1	LK
2	AT
3	RA
4	KA
5	OAGC

MEAN	MEDIAN	MIN	MAX	STDEV	MISSING
0.56	1.00	0.00	1.00	0.50	-

11. Output Uji Kelayakan Model SRMR SmartPLS

The screenshot displays the SmartPLS software interface. The main window shows the 'Model_Fit' results for a PLS Algorithm (Run No. 1). The results are presented in a table comparing Saturated and Estimated models. The SRMR value is 0.000 for both, indicating a good fit. Other fit indices like Chi-Square and NFI are also shown. On the left, the 'Indicators' section lists five indicators: LK, AT, RA, KA, and OAGC, with their respective statistical values (MEAN, MEDIAN, MIN, MAX, STDEV, MISSING) displayed at the bottom.

Model_Fit

	Saturated Model	Estimated Model
SRMR	0.000	0.000
d_ULS	0.000	0.000
d_G	0.000	0.000
Chi-Square	0.000	0.000
NFI	1.000	1.000

Indicators

No.	Indicator
1	LK
2	AT
3	RA
4	KA
5	OAGC

MEAN	MEDIAN	MIN	MAX	STDEV	MISSING
0.56	1.00	0.00	1.00	0.50	-

Final Results [Path Coefficients](#) [Indirect Effects](#) [Total Effects](#) [Outer Loadings](#) [Outer Weights](#) [Latent Variable](#) [Residuals](#)

Quality Criteria [R Square](#) [f Square](#) [Construct Reliability and Validity](#) [Discriminant Validity](#) [Collinearity Statistics \(VIF\)](#) [Model Fit](#) [Model Selection Criteria](#)

Interim Results [Stop Criterion Changes](#)

Base Data [Setting](#) [Inner Model](#) [Outer Model](#) [Indicator Data \(Original\)](#) [Indicator Data \(Standardized\)](#) [Indicator Data \(Correlations\)](#)

Activate Windows
Go to Settings to activate Windows.

12. Output Construct Realibility dan Validity

SmartPLS: C:\Users\ACER\smartpls_workspace

File Edit View Themes Calculate Info Language

Save New Project New Path Model Hide Zero Values Increase Decimals Decrease Decimals Export to Excel Export to Web Export to R

Project Explorer

- Data Diolah2
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 - Archive

Indicators

No.	Indicator
1	LK
2	AT
3	RA
4	KA
5	OAGC

MEAN MEDIAN MIN MAX STDEV MISSING

0.56 1.00 0.00 1.00 0.50 -

Book3.txt Data Diolah2.splsm Bootstrapping (Run No. 1) PLS Algorithm (Run No. 1)

Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extract...	Copy to Clipboard:	Excel Format	R Format
	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)			
Audit Ten...	1.000	1.000	1.000	1.000			
Kualitas A...	1.000	1.000	1.000	1.000			
Likuiditas	1.000	1.000	1.000	1.000			
Opini Au...	1.000	1.000	1.000	1.000			
Reputasi ...	1.000	1.000	1.000	1.000			

Final Results Quality Criteria Interim Results Base Data

[Path Coefficients](#) [R Square](#) [Stop Criterion Changes](#) [Setting](#)
[Indirect Effects](#) [f Square](#) [Construct Reliability and Validity](#) [Inner Model](#)
[Total Effects](#) [Discriminant Validity](#) [Outer Model](#)
[Outer Loadings](#) [Collinearity Statistics \(VIF\)](#) [Indicator Data \(Original\)](#)
[Outer Weights](#) [Model Fit](#) [Indicator Data \(Standardized\)](#)
[Latent Variable](#) [Model Selection Criteria](#) [Indicator Data \(Correlations\)](#)

Activate Windows
Go to Settings to activate Windows.