LAMPIRAN

Lampiran 1 : Tabulasi Data

NO	Kode Perusahaan	DATA VARIABEL				
		Tahun	Rotasi Auditor (X1)	Audit Tenure (X2)	Ukuran Perusahaan (X3)	Kualitas Audit (Y)
1.	MKPI	2020	1	1	20.45	0
		2021	0	2	20.50	0
		2022	0	3	20.52	0
		2023	0	4	20.55	0
		2024	0	5	20.61	0
2.	PWON	2020	1	1	21.70	1
		2021	0	1	21.78	1
		2022	0	1	21.84	1
		2023	0	1	21.91	1
		2024	1	0	21.99	1
3.	BSDE	2020	1	1	22.53	0
		2021	0	1	22.54	0
		2022	0	1	22.60	0
		2023	0	1	22.62	0
		2024	0	1	22.75	0
4.	SMRA	2020	1	1	21.64	1
		2021	0	1	21.68	1
		2022	0	1	21.77	1
		2023	0	1	21.86	1
		2024	0	1	21.93	1
5	CTRA	2020	1	1	22.09	1
		2021	0	2	22.13	1
		2022	0	3	22.16	1
		2023	1	1	22.21	1
		2024	1	1	22.27	1
6	APLN	2020	1	1	27.98	0
		2021	0	2	28.00	0
		2022	0	3	28.02	0
		2023	0	4	28.06	0
		2024	0	5	28.01	0
7	ASRI	2020	1	1	28.37	0

		2021	0	2	28.42	0
		2022	0	3	28.43	0
		2023	0	4	28.43	0
		2024	0	5	28.42	0
8	LPKR	2020	1	1	22.37	0
		2021	0	2	22.37	0
		2022	0	3	22.33	0
		2023	0	4	22.32	0
		2024	0	5	22.41	0

Lampiran 2 : Laporan Keuangan Perusahaan PT Agung Podomoro Land Tbk

Company Name (Cth: PT Mita Adiperkasa Tbk)	Agung Podomoro Land Tbk.
Country of Exchange (cth: Indonesia)	Indonesia
Scaling (cth: in Millions)	Milion
Period (cth: Annual)	Annual
Company Type (cth: FnB)	
Total Listed Share	###########

Public Accounting Firm	
2020	KAP Suharli Sugiharto & Rekan (SW Indonesia)
2021	KAP Suharli Sugiharto & Rekan (SW Indonesia)
2022	KAP Suharli Sugiharto & Rekan (SW Indonesia)
2023	KAP Suharli Sugiharto & Rekan (SW Indonesia)
2024	KAP Suharli Sugiharto & Rekan (SW Indonesia)

Total Assets

	2024	2023	2022	2021	2020
Balance Sheets					
Aset					
Aset Lancar					

Kas Dan Setara Kas	983,786.00	768,368.00	1,099,207.00	1,062,243.00	844,706.00
Piutang Usaha					
Pihak Ketiga	349,567.00	456,162.00	590,898.00	640,040.00	1,076,730.00
Total Piutang Usaha	**349,567.00**	**456,162.00**	**590,898.00**	**640,040.00**	**1,076,730.00**
Piutang Lain-Lain					
Pihak Berelasi	1,754.00	7,489.00	11,193.00	16,641.00	20,415.00
Pihak Ketiga	336,421.00	252,709.00	259,190.00	293,924.00	275,511.00
Total Piutang Lain-Lai...	**338,175.00**	**260,198.00**	**270,383.00**	**310,565.00**	**295,926.00**
Persediaan					
Aset Real Estat	6,996,184.00	7,449,001.00	7,170,423.00	7,766,591.00	7,356,252.00
Others	5,481.00	7,110.00	7,078.00	7,380.00	6,011.00
Total Persediaan	**7,001,664.00**	**7,456,111.00**	**7,177,501.00**	**7,773,970.00**	**7,362,263.00**
Others	2,191,530.00	2,170,061.00	2,165,398.00	2,172,074.00	2,096,952.00
Total Aset Lancar	**10,864,722.00**	**11,110,901.00**	**11,303,387.00**	**11,958,892.00**	**11,676,576.00**
Aset Tidak Lancar					
Persediaan					
Aset Real Estat	4,494,226.00	4,258,701.00	4,575,389.00	4,879,827.00	5,739,917.00
Others	18,817.00	18,737.00	18,686.00	22,140.00	22,773.00
Total Persediaan	**4,513,043.00**	**4,277,438.00**	**4,594,075.00**	**4,901,966.00**	**5,762,690.00**
Properti Investasi	6,071,536.00	6,278,357.00	7,009,012.00	7,885,075.00	7,918,345.00
Aset Tetap	2,554,938.00	3,431,355.00	3,639,962.00	3,835,220.00	3,911,456.00
Aset Pajak Tangguhan	353.00	19,190.00	46,061.00	68,466.00	63,726.00
Goodwill	30,335.00	30,335.00	30,335.00	30,335.00	30,335.00
Others	2,084,751.00	3,179,976.00	1,994,950.00	931,157.00	1,028,232.00
Total Aset Tidak Lancar	**15,254,955.00**	**17,216,651.00**	**17,314,395.00**	**17,652,219.00**	**18,714,783.00**
Total Aset	**26,119,677.00**	**28,327,552.00**	**28,617,782.00**	**29,611,111.00**	**30,391,360.00**
Liabilitas Dan Ekuitas					
Liabilitas					
Liabilitas Jangka Pendek					
Utang Bank Jangka Pen...	57,333.00	77,406.00	83,456.00	52,013.00	19,320.00
Utang Usaha	572,635.00	794,716.00	928,535.00	961,858.00	793,057.00
Utang Lain-Lain	1,583,345.00	1,704,166.00	1,289,148.00	1,140,037.00	1,218,253.00
Utang Pajak	60,605.00	50,628.00	41,898.00	111,003.00	64,851.00
Surat Berharga Jangka...	350,000.00	-	350,000.00	-	350,000.00
Beban Akrual	175,505.00	225,978.00	216,619.00	184,937.00	209,798.00

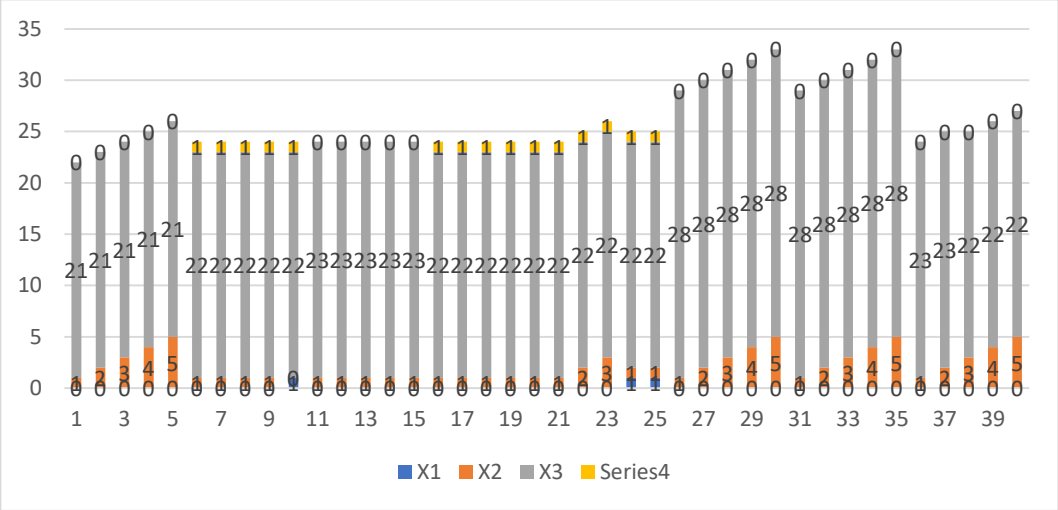
Bagian Lancar Atas Li...	679,528.00	4,429,816.00	471,151.00	2,333,532.00	425,067.00
Others	986,198.00	1,255,661.00	2,390,748.00	2,530,965.00	3,078,566.00
Total Liabilitas Jangk...	**4,465,149.00**	**8,538,370.00**	**5,771,555.00**	**7,314,346.00**	**6,158,912.00**
Liabilitas Jangka Panjan...					
Surat Berharga Jangka...	-	350,000.00	-	350,000.00	-
Liabilitas Jangka Pan...	4,547,848.00	2,654,714.00	2,859,240.00	3,114,786.00	4,976,230.00
Utang Lain-Lain	-	-	-	-	-
Utang Obligasi	-	-	4,698,520.00	4,248,119.00	4,187,084.00
Liabilitas Derivatif	-	-	-	53,528.00	105,688.00
Liabilitas Pajak Tang...	25,589.00	13,254.00	2,097.00	1,684.00	1,684.00
Others	3,297,411.00	3,319,808.00	2,816,808.00	3,988,871.00	3,606,537.00
Total Liabilitas Jangk...	**7,870,847.00**	**6,337,777.00**	**10,376,665.00**	**11,756,988.00**	**12,877,223.00**
Total Liabilitas	**12,335,996.00**	**14,876,147.00**	**16,148,221.00**	**19,071,334.00**	**19,036,135.00**
Ekuitas					
Modal Saham	2,269,933.00	2,269,933.00	2,269,933.00	2,269,933.00	2,269,933.00
Tambahan Modal Disetor	1,497,344.00	1,497,344.00	1,497,344.00	1,497,344.00	1,497,344.00
Saldo Laba	7,932,622.00	7,298,760.00	6,213,512.00	4,218,595.00	4,868,955.00
Kepentingan Non Pengenda...	2,535,053.00	2,755,340.00	2,858,133.00	2,725,774.00	2,810,625.00
Others	-451,270.00	-369,971.00	-369,361.00	-171,868.00	-91,631.00
Total Ekuitas	**13,783,682.00**	**13,451,404.00**	**12,469,561.00**	**10,539,778.00**	**11,355,225.00**
Total Liabilitas Dan Ekuitas	**26,119,677.00**	**28,327,552.00**	**28,617,782.00**	**29,611,111.00**	**30,391,360.00**
Income Statement					
Total Pendapatan	**5,576,757**	**4,676,652**	**8,663,825**	**4,256,245**	**4,956,325**
Total Beban Pokok Penjualan	-3,132,815	-2,709,044	-3,795,662	-2,826,930	-2,755,058
Laba Kotor	**2,443,942**	**1,967,608**	**4,868,163**	**1,429,315**	**2,201,267**
Total Beban Usaha	-1,063,104	-96,469	-1,846,591	-1,008,094	-1,279,237
Laba Usaha	**1,380,838**	**1,871,139**	**3,021,572**	**421,221**	**922,030**
Penghasilan/Beban Lain-Lain	-571,382	-646,329	-696,880	-878,847	-715,017
Laba Sebelum Pajak	**809,456**	**1,224,810**	**2,324,692**	**-457,627**	**207,012**
Beban Pajak Penghasilan	-38,929	-60,291	-55,782	-27,601	-26,868
Laba Bersih Dari Operasi Yang D...	770,526	1,164,519	2,268,910	-485,228	180,145
Hak Minoritas	-	-	-	-	-

Laba Bersih Tahun Berjalan	**770,526**	**1,164,519**	**2,268,910**	**-485,228**	**180,145**

Lampiran 3 : deskriptif variabel

Uji deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Rotasi Auditor	40	.00	1.00	.0750	.26675
Audit Tenure	40	.00	5.00	2.0500	1.44914
Ukuran Perusahaan	40	20.45	28.43	23.4643	2.84128
Kualitas Audit	40	.00	1.00	.3750	.49029
Valid N (listwise)	40				

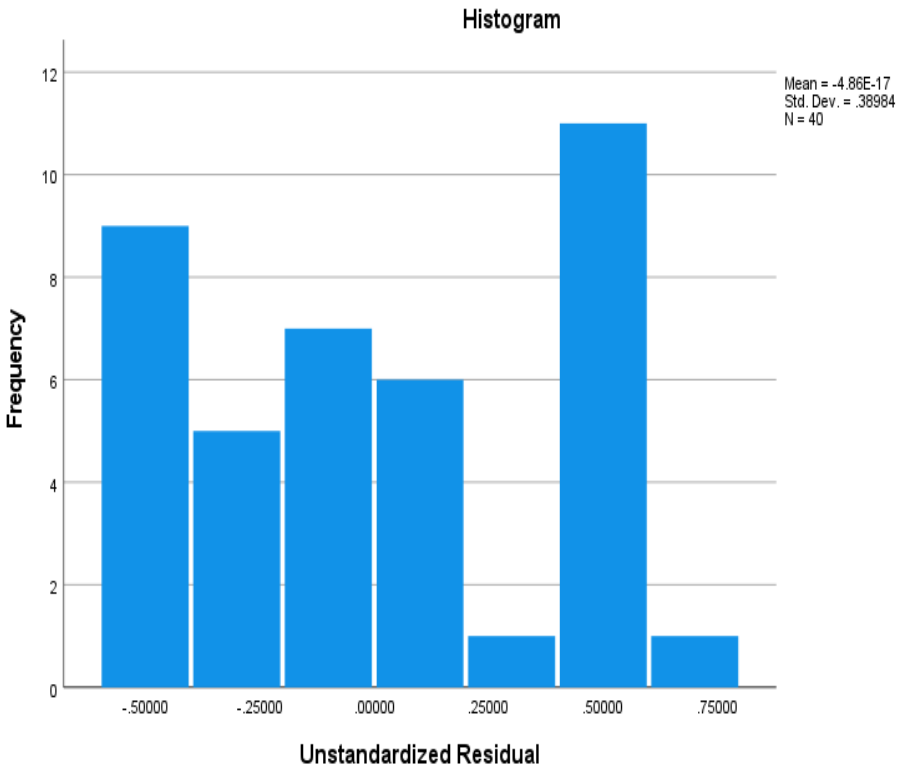


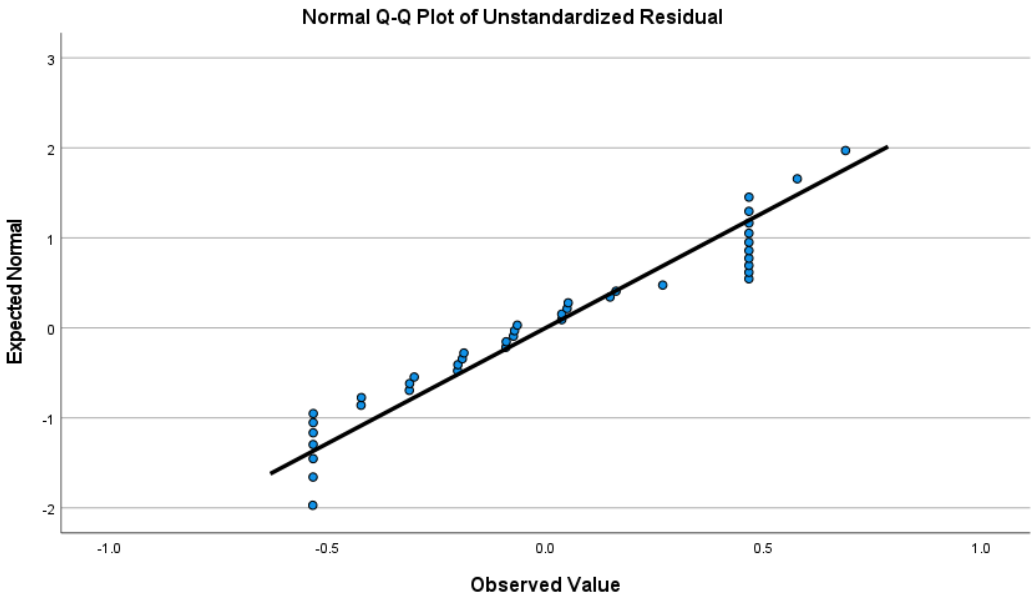
Lampiran 4 : Hasil uji asumsi klasis

Uji normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		40
Normal Parameters[a,b]	Mean	.00
	Std. Deviation	.39
Most Extreme Differences	Absolute	.184
	Positive	.091

	Negative		-.184
Test Statistic			.184
Asymp. Sig. (2-tailed)[c]			.062
Monte Carlo Sig. (2-tailed)[d]	Sig.		.002
	99% Confidence Interval	Lower Bound	.001
		Upper Bound	.002
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.			





Uji Multikolinieritas

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Rotasi Auditor	.921	1.086
	Audit Tenure	.807	1.239
	Ukuran Perusahaan	.851	1.175
a. Dependent Variable: Kualitas Audit			

Uji Autokorelasi*: Runs Test*

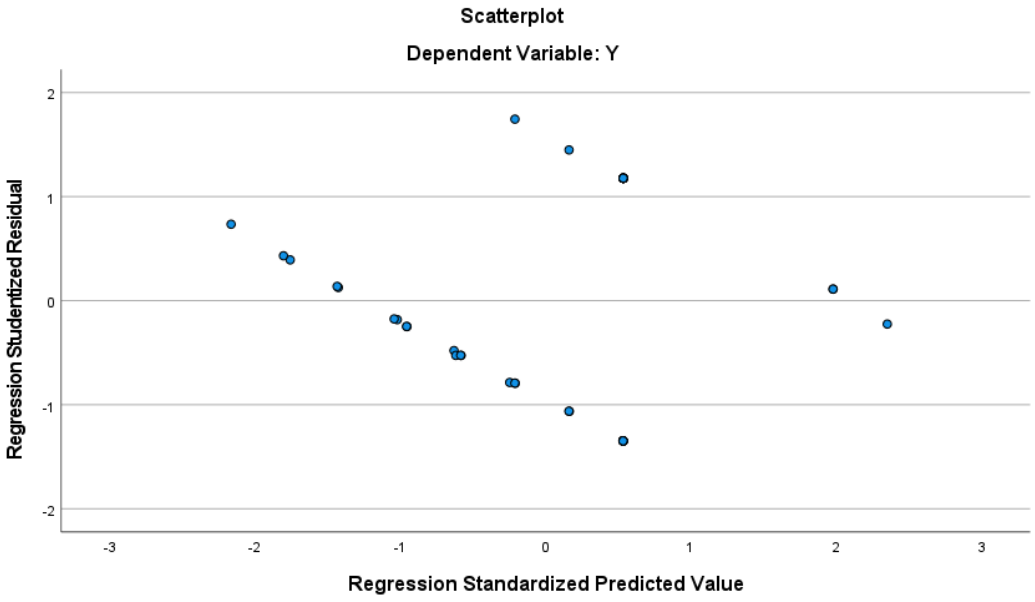
Runs Test	
	Unstandardized Residual
Test Value[a]	-.06819
Cases < Test Value	20
Cases >= Test Value	20
Total Cases	40
Number of Runs	9
Z	.684
Asymp. Sig. (2-tailed)	.065
a. Median	

Uji Autokorelasi: Durbin-Watson

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.606[a]	.368	.315	.40576	.563
a. Predictors: (Constant), Ukuran Perusahaan, Rotasi Auditor, Audit Tenure					
b. Dependent Variable: Kualitas Audit					

Uji Heteroskedastisitas*: Glejser*

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.551	.030		18.485	.000
	Rotasi Auditor	-.458	.063	-.630	-7.326	.061
	Audit Tenure	-.065	.012	-.482	-5.247	.070
	Ukuran Perusahaan	-.097	.000	-.463	-5.176	.064
a. Dependent Variable: ABS_RES						



Uji Koefisien Determinasi (R2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.606[a]	.368	.815	.40576
a. Predictors: (Constant), Ukuran Perusahaan, Rotasi Auditor, Audit Tenure				
b. Dependent Variable: Kualitas Audit				

Lampiran 5 : hasil uji Hipotesis

Paramater Individual (Uji Statistik t)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.714	.549		3.119	.004
	Rotasi Auditor	.436	.252	.237	1.727	.093
	Audit Tenure	-.115	.049	-.339	-2.351	.024
	Ukuran Perusahaan	-.048	.024	-.281	-2.009	.052
a. Dependent Variable: Kualitas Audit						

Simultan (Uji Statistik F)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.507	3	1.169	7.173	.001[b]
	Residual	5.868	36	.163		
	Total	9.375	39			
a. Dependent Variable: Kualitas Audit						
b. Predictors: (Constant), Ukuran Perusahaan , Rotasi Auditor, Audit Tenure						

Lampiran 6 : surat jalan penelitian

Yayasan Bina Patria Nusantara
UNIVERSITAS TRIBHUWANA TUNGGADEWI MALANG
FAKULTAS EKONOMI
Jl. Telaga Warna Tlogomas Malang, 65144,-Indonesia Telp. 0341-565500; Fax 0341-565522
Program Studi : MANAJEMEN, AKUNTANSI

SURAT JALAN PENELITIAN UNTUK TUGAS AKHIR/ SKRIPSI

Nomor : 160/TB- FE /DL-420 /02/2026

1.	Pejabat yang berwenang memberi tugas :	Dr. AHMAD MUKOFFI, S.E., M.SA Jabatan Dekan Fakultas : FAKULTAS EKONOMI
2.	Mahasiswa yang ditugaskan	MARIA DESWATI RINI LIA MANEK NIM : 2022110137 AKUNTANSI
3.	Judul Penelitian / Skripsi	PENGARUH ROTASI AUDITOR, AUDIT FEE, AUDIT TENURE DAN UKURAN PERUSAHAAN TERHADAP KUALITAS AUDIT (STUDI KASUS PADA PERUSAHAAN PROPERTI YANG TERDAFTAR DI BEI) PERIODE 2020-2024
4.	Tujuan	BEI, Universitas Brawijaya Jl. Veteran No 10-11, Ketawanggede Universitas Brawijaya Kota Malang
5.	Lamanya Tugas : Tanggal Berangkat Tanggal Kembali	 05/Feb/2026 05/Mar/2026

Telah Datang,
Pimpinan Instansi,

KSPM FEB UB #DaLightTomorrow

WINVI ZEBUA

Mengetahui,
Pembimbing Utama,

HERMI SULARSIH, S.E., M.M

Telah diberikan dengan keterangan bahwa perjalanan tersebut diatas benar dilakukan atas tugasnya dan semata-mata untuk kepentingan studi dalam waktu yang telah di tentukan.

02/02/2026

Dr. AHMAD MUKOFFI, S.E., M.SA
NUPTK. 3138752653130123

Dr. AHMAD MUKOFFI, S.E., M.SA
NUPTK. 3138752653130123

Lampiran 7 : dokumentasi Bersama petugas BEI Universitas Brawijaya



