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LAMPIRAN

Lampiran 1. Data Perusahaan – Total Asset

NO	KODE	TOTAL ASSET		
		2017	2018	2019
1	ASII	Rp295.646.000.000.000	Rp344.711.000.000.000	Rp351.958.000.000.000
2	AUTO	Rp14.762.309.000.000	Rp15.889.648.000.000	Rp16.015.709.000.000
3	IMAS	Rp31.440.443.615.533	Rp40.955.996.273.862	Rp44.698.662.588.632
4	SMSM	Rp2.443.341.000.000	Rp2.801.203.000.000	Rp3.106.981.000.000
5	KBLI	Rp3.013.760.616.985	Rp3.244.821.647.076	Rp3.556.474.711.037
6	KBLM	Rp1.235.198.847.468	Rp1.298.358.478.375	Rp1.284.437.358.420
7	VOKS	Rp2.110.166.496.595	Rp2.485.382.578.010	Rp3.027.942.155.357
8	BUDI	Rp2.939.456.000.000	Rp3.392.980.000.000	Rp2.999.767.000.000
9	CEKA	Rp1.392.636.444.501	Rp1.168.956.042.706	Rp1.393.079.542.074
10	CLEO	Rp660.917.775.322	Rp833.933.861.594	Rp1.245.144.303.719
11	DLTA	Rp1.340.842.765.000	Rp1.523.517.170.000	Rp1.425.983.722.000
12	HOKI	Rp576.963.542.579	Rp758.846.556.031	Rp848.676.035.300
13	ICBP	Rp31.619.514.000.000	Rp34.367.153.000.000	Rp38.709.314.000.000
14	INDF	Rp87.939.488.000.000	Rp96.537.796.000.000	Rp96.198.559.000.000
15	MLBI	Rp2.510.078.000.000	Rp2.889.501.000.000	Rp2.896.950.000.000
16	MYOR	Rp14.915.849.800.251	Rp17.591.706.426.634	Rp19.037.918.806.473
17	ROTI	Rp4.559.573.709.411	Rp4.393.810.380.883	Rp4.682.083.844.951
18	SKLT	Rp636.284.210.210	Rp747.293.725.435	Rp790.845.543.826
19	GGRM	Rp66.759.930.000.000	Rp69.097.219.000.000	Rp78.647.274.000.000
20	HMSP	Rp43.141.063.000.000	Rp46.602.420.000.000	Rp50.902.806.000.000
21	DVLA	Rp1.640.886.147.000	Rp1.682.821.739.000	Rp1.829.960.714.000
22	KAEF	Rp6.096.148.972.534	Rp9.460.427.317.681	Rp18.352.877.132.000
23	KLBF	Rp16.616.239.416.335	Rp18.146.206.145.369	Rp20.264.726.862.584
24	MERK	Rp847.006.544.000	Rp1.263.113.689.000	Rp901.060.986.000
25	PYFA	Rp159.563.931.041	Rp187.057.163.854	Rp190.786.208.250
26	SIDO	Rp3.158.198.000.000	Rp3.337.628.000.000	Rp3.536.898.000.000
27	TSPC	Rp7.434.900.309.021	Rp7.869.975.060.326	Rp8.372.769.580.743
28	KINO	Rp3.237.595.219.274	Rp3.592.164.205.408	Rp4.695.764.958.883
29	MBTO	Rp780.669.761.787	Rp648.016.880.325	Rp591.063.928.037
30	TCID	Rp2.361.807.189.430	Rp2.445.143.511.801	Rp2.551.192.620.939
31	UNVR	Rp18.906.413.000.000	Rp19.522.970.000.000	Rp20.649.371.000.000
32	CINT	Rp476.577.841.605	Rp491.382.035.136	Rp521.493.784.876
33	KICI	Rp149.420.009.884	Rp154.088.747.766	Rp152.818.996.760
34	LMPI	Rp834.548.374.286	Rp786.704.752.983	Rp737.642.257.697
35	INTP	Rp28.863.676.000.000	Rp27.788.562.000.000	Rp27.707.749.000.000

Lanjutan lampiran 1

NO	KODE	TOTAL ASSET		
		2017	2018	2019
36	WSBP	Rp14.919.548.673.755	Rp15.222.388.589.814	Rp16.149.121.684.330
37	WTON	Rp7.067.976.095.043	Rp8.881.778.299.672	Rp10.337.895.087.207
38	TIRT	Rp859.299.056.455	Rp923.366.433.799	Rp895.683.018.081
39	AMFG	Rp6.267.816.000.000	Rp8.432.632.000.000	Rp8.738.055.000.000
40	IMPC	Rp2.294.677.493.483	Rp2.370.198.817.803	Rp2.501.132.856.219
41	PBID	Rp1.818.904.603.000	Rp2.295.734.967.000	Rp2.338.919.728.000
42	ALDO	Rp498.701.656.995	Rp526.129.315.163	Rp925.114.449.507
43	FASW	Rp9.369.891.776.775	Rp10.965.118.708.784	Rp10.751.992.944.302
44	KDSI	Rp1.328.291.727.616	Rp1.391.416.464.512	Rp1.253.650.408.375
45	SPMA	Rp2.175.660.855.114	Rp2.282.845.632.924	Rp2.372.130.750.775
46	GDST	Rp1.374.987.178.565	Rp1.351.861.756.994	Rp1.758.578.169.995
47	INAI	Rp1.213.916.545.120	Rp1.400.683.598.096	Rp1.212.894.403.676
48	ISSP	Rp6.269.365.000.000	Rp6.494.070.000.000	Rp6.424.507.000.000
49	SRSN	Rp652.726.454.000	Rp686.777.211.000	Rp779.246.858.000
50	CPIN	Rp24.532.331.000.000	Rp27.645.118.000.000	Rp29.353.041.000.000
51	KMTR	Rp3.556.855.509.481	Rp3.548.239.174.625	Rp4.084.828.309.213
52	INDS	Rp2.434.617.337.849	Rp2.482.337.567.967	Rp2.834.422.741.208
53	BELL	Rp465.965.155.745	Rp584.733.176.234	Rp590.884.444.113
54	TRIS	Rp465.965.155.745	Rp584.733.176.234	Rp590.884.444.113
55	JECC	Rp465.965.155.745	Rp584.733.176.234	Rp590.884.444.113
56	IKAI	Rp219.245.635.000	Rp1.337.016.109.000	Rp1.357.533.090.000
57	BAJA	Rp946.448.936.464	Rp901.181.796.270	Rp836.870.774.001
58	AGII	Rp6.403.543.000.000	Rp6.647.755.000.000	Rp7.021.882.000.000
59	MAIN	Rp4.008.635.719.000	Rp4.335.844.455.000	Rp4.648.577.041.000
60	SIPD	Rp2.239.699.000.000	Rp2.187.879.000.000	Rp2.470.793.000.000
61	RICY	Rp1.371.570.948.138	Rp1.539.602.054.832	Rp1.619.854.736.252
62	CAMP	Rp1.211.184.522.659	Rp1.004.275.813.783	Rp1.057.529.235.985
63	TOTO	Rp2.826.490.815.501	Rp2.897.119.790.044	Rp2.918.467.252.139
64	LION	Rp681.937.947.736	Rp696.192.628.101	Rp688.017.892.312
65	LMSH	Rp161.163.426.840	Rp160.027.280.153	Rp147.090.641.453
66	UNIT	Rp426.384.622.878	Rp419.701.649.147	Rp417.735.266.590
67	WIIM	Rp1.225.712.093.041	Rp1.255.573.914.558	Rp1.299.521.608.556
68	MARK	Rp227.599.575.294	Rp318.080.326.465	Rp441.254.067.741
69	IGAR	Rp513.022.591.574	Rp570.157.810.698	Rp617.594.780.669

Lampiran 2. Data Perusahaan-Laba Bersih

NO	KODE	LABA BERSIH		
		2017	2018	2019
1	ASII	Rp23.121.000.000.000	Rp27.372.000.000.000	Rp26.621.000.000.000
2	AUTO	Rp547.781.000.000	Rp680.801.000.000	Rp853.509.000.000
3	IMAS	-Rp64.296.811.100	Rp98.774.620.340	Rp121.769.771.786
4	SMSM	Rp555.388.000.000	Rp633.550.000.000	Rp638.676.000.000
5	KBLI	Rp358.974.051.474	Rp235.651.063.203	Rp394.950.161.188
6	KBLM	Rp476.953.300.206	Rp40.925.940.610	Rp37.822.208.629
7	VOKS	Rp166.204.959.339	Rp105.468.744.587	Rp208.249.125.401
8	BUDI	Rp45.691.000.000	Rp50.467.000.000	Rp64.021.000.000
9	CEKA	Rp107.420.886.839	Rp92.649.656.775	Rp215.459.200.242
10	CLEO	Rp50.173.730.829	Rp63.261.752.474	Rp130.756.461.708
11	DLTA	Rp279.772.635.000	Rp338.129.985.000	Rp317.815.177.000
12	HOKI	Rp47.964.112.940	Rp90.195.136.265	Rp103.723.133.972
13	ICBP	Rp3.543.173.000.000	Rp4.658.781.000.000	Rp5.360.029.000.000
14	INDF	Rp5.097.264.000.000	Rp4.961.851.000.000	Rp5.902.729.000.000
15	MLBI	Rp1.322.067.000.000	Rp1.224.807.000.000	Rp1.206.059.000.000
16	MYOR	Rp1.630.953.830.893	Rp1.760.434.280.304	Rp2.039.404.206.764
17	ROTI	Rp135.364.021.139	Rp127.171.436.363	Rp236.518.557.420
18	SKLT	Rp22.970.715.348	Rp31.954.131.252	Rp44.943.627.900
19	GGRM	Rp7.755.347.000.000	Rp7.793.068.000.000	Rp10.880.704.000.000
20	HMSP	Rp12.670.534.000.000	Rp13.538.418.000.000	Rp13.721.513.000.000
21	DVLA	Rp162.249.293.000	Rp200.651.968.000	Rp221.783.249.000
22	KAEF	Rp331.707.917.461	Rp401.792.808.948	Rp15.890.439.000
23	KLBF	Rp2.442.945.312.378	Rp2.552.706.945.624	Rp2.513.242.403.090
24	MERK	Rp29.454.766.000	Rp37.377.736.000	Rp78.256.797.000
25	PYFA	Rp12.062.652.290	Rp14.508.484.477	Rp15.281.152.458
26	SIDO	Rp533.799.000.000	Rp663.849.000.000	Rp807.689.000.000
27	TSPC	Rp557.339.581.996	Rp540.378.145.887	Rp595.154.912.874
28	KINO	Rp109.696.001.798	Rp150.116.045.042	Rp515.603.339.649
29	MBTO	-Rp24.690.826.118	-Rp114.131.026.847	-Rp66.945.894.110
30	TCID	Rp179.126.382.068	Rp173.049.442.756	Rp145.149.344.561
31	UNVR	Rp7.004.562.000.000	Rp9.109.445.000.000	Rp7.392.837.000.000
32	CINT	Rp29.648.261.092	Rp13.554.152.161	Rp7.221.065.916
33	KICI	Rp2.488.684.521	Rp3.151.162.906	-Rp7.294.562.216
34	LMPI	-Rp31.140.558.174	-Rp46.390.704.290	-Rp41.669.593.909
35	INTP	Rp1.859.818.000.000	Rp1.145.937.000.000	Rp1.835.305.000.000

Lanjutan lampiran 2

NO	KODE	LABA BERSIH		
		2017	2018	2019
36	WSBP	Rp1.000.330.150.510	Rp1.103.472.788.182	Rp806.148.752.926
37	WTON	Rp340.458.859.391	Rp486.640.174.453	Rp510.711.733.403
38	TIRT	Rp1.001.385.942	-Rp36.477.174.515	-Rp51.742.898.055
39	AMFG	Rp38.569.000.000	Rp6.596.000.000	-Rp132.223.000.000
40	IMPC	Rp91.303.491.940	Rp105.523.929.164	Rp93.145.200.039
41	PBID	Rp230.873.967.000	Rp297.628.915.000	Rp223.626.619.000
42	ALDO	Rp29.035.395.397	Rp42.650.954.208	Rp78.421.735.355
43	FASW	Rp595.868.198.714	Rp1.405.367.771.073	Rp968.833.390.696
44	KDSI	Rp68.965.208.549	Rp76.761.902.211	Rp64.090.903.507
45	SPMA	Rp92.280.117.234	Rp82.232.722.269	Rp131.005.670.940
46	GDST	-Rp5.462.096.177	-Rp87.798.857.709	Rp26.807.416.721
47	INAI	Rp38.651.704.520	Rp40.463.141.352	Rp33.558.115.185
48	ISSP	Rp8.634.000.000	Rp48.741.000.000	Rp185.649.000.000
49	SRSN	Rp17.698.567.000	Rp38.735.092.000	Rp42.829.128.000
50	CPIN	Rp2.496.787.000.000	Rp4.551.485.000.000	Rp3.632.174.000.000
51	KMTR	Rp423.185.843.320	Rp1.585.148.671	Rp14.671.516.876
52	INDS	Rp113.639.539.901	Rp110.686.883.366	Rp101.465.560.351
53	BELL	Rp14.950.959.786	Rp24.022.782.725	Rp23.213.651.840
54	TRIS	Rp14.198.889.550	Rp27.101.068.960	Rp23.236.898.190
55	JECC	Rp171.603.140.000	Rp88.428.879.000	Rp102.517.868.000
56	IKAI	-Rp43.578.020.000	Rp71.284.346.000	-Rp71.717.112.000
57	BAJA	-Rp22.984.761.751	-Rp96.695.781.573	Rp1.112.983.748
58	AGII	Rp97.598.000.000	Rp114.374.000.000	Rp103.431.000.000
59	MAIN	Rp42.943.995.000	Rp284.246.878.000	Rp152.425.111.000
60	SIPD	-Rp354.925.000.000	Rp25.934.000.000	Rp79.776.000.000
61	RICY	Rp16.558.562.698	Rp18.480.376.458	Rp17.219.044.542
62	CAMP	Rp43.421.734.614	Rp61.947.295.689	Rp76.758.829.457
63	TOTO	Rp278.935.804.544	Rp346.692.796.102	Rp140.597.500.915
64	LION	Rp9.282.943.009	Rp14.679.673.993	Rp926.463.199
65	LMSH	Rp12.967.113.850	Rp2.886.727.390	-Rp18.595.167.688
66	UNIT	Rp1.062.124.056	Rp506.523.774	Rp676.975.255
67	WIIM	Rp40.589.790.851	Rp51.142.850.919	Rp27.328.091.481
68	MARK	Rp47.057.392.499	Rp81.905.439.662	Rp88.002.544.533
69	IGAR	Rp72.376.683.136	Rp44.672.438.405	Rp60.836.752.751

Lampiran 3. Daftar Sampel *Auditor Switching, Audit Tenure,* Profitanilitas, Ukuran Perusahaan dan *Audit Report Lag*

NO	KODE	Tahun	AS	AT	ROA	LN	ARL
1	ASII	2017	1	1	7,8%	33,32	58
		2018	0	2	7,9%	33,47	58
		2019	0	3	7,6%	33,49	58
2	AUTO	2017	1	1	3,7%	30,32	51
		2018	0	2	4,3%	30,40	51
		2019	0	3	5,3%	30,40	51
3	IMAS	2017	0	1	-0,2%	31,08	81
		2018	0	2	0,2%	31,34	87
		2019	1	3	0,3%	31,43	112
4	SMSM	2017	1	1	22,7%	28,52	85
		2018	1	2	22,6%	28,66	86
		2019	0	3	20,6%	28,76	114
5	KBLI	2017	1	1	11,9%	28,73	87
		2018	0	2	7,3%	28,81	86
		2019	1	1	11,1%	28,90	97
6	KBLM	2017	1	1	38,6%	27,84	86
		2018	0	2	3,2%	27,89	84
		2019	0	3	2,9%	27,88	87
7	VOKS	2017	0	1	7,9%	28,38	85
		2018	1	2	4,2%	28,54	84
		2019	1	3	6,9%	28,74	100
8	BUDI	2017	0	1	1,6%	28,71	78
		2018	0	2	1,5%	28,85	79
		2019	1	3	2,1%	28,73	90
9	CEKA	2017	1	1	7,7%	27,96	66
		2018	0	2	7,9%	27,79	74
		2019	0	3	15,5%	27,96	79
10	CLEO	2017	0	1	7,6%	27,22	68
		2018	0	2	7,6%	27,45	67
		2019	1	3	10,5%	27,85	69
11	DLTA	2017	1	1	20,9%	27,92	85
		2018	1	2	22,2%	28,05	87
		2019	1	1	22,3%	27,99	80
12	HOKI	2017	0	1	8,3%	27,08	82
		2018	1	2	11,9%	27,36	84
		2019	0	3	12,2%	27,47	90

Lanjutan lampiran 3

NO	KODE	Tahun	AS	AT	ROA	LN	ARL
13	ICBP	2017	1	1	11,2%	31,08	75
		2018	0	2	13,6%	31,17	78
		2019	1	3	13,8%	31,29	80
14	INDF	2017	0	1	5,8%	32,11	75
		2018	0	2	5,1%	32,20	78
		2019	1	3	6,1%	32,20	80
15	MLBI	2017	1	1	52,7%	28,55	53
		2018	1	2	42,4%	28,69	46
		2019	1	1	41,6%	28,69	52
16	MYOR	2017	0	1	10,9%	30,33	74
		2018	0	2	10,0%	30,50	74
		2019	1	3	10,7%	30,58	90
17	ROTI	2017	1	1	3,0%	29,15	85
		2018	0	2	2,9%	29,11	72
		2019	1	3	5,1%	29,17	59
18	SKLT	2017	0	1	3,6%	27,18	73
		2018	0	2	4,3%	27,34	71
		2019	1	3	5,7%	27,40	72
19	GGRM	2017	0	1	11,6%	31,83	85
		2018	0	2	11,3%	31,87	84
		2019	1	3	13,8%	32,00	83
20	HMSP	2017	0	1	29,4%	31,40	65
		2018	0	2	29,1%	31,47	80
		2019	1	3	27,0%	31,56	90
21	DVLA	2017	0	1	9,9%	28,13	68
		2018	1	2	11,9%	28,15	81
		2019	0	3	12,1%	28,24	90
22	KAEF	2017	0	1	5,4%	29,44	50
		2018	1	2	4,2%	29,88	53
		2019	1	1	0,1%	30,54	73
23	KLBF	2017	1	1	14,7%	30,44	82
		2018	0	2	14,1%	30,53	86
		2019	0	3	12,4%	30,64	87
24	MERK	2017	1	1	3,5%	27,46	60
		2018	0	2	3,0%	27,86	74
		2019	0	3	8,7%	27,53	69

Lanjutan lampiran 3

NO	KODE	Tahun	AS	AT	ROA	LN	ARL
25	PYFA	2017	0	1	7,6%	25,80	73
		2018	1	2	7,8%	25,95	77
		2019	1	3	8,0%	25,97	78
26	SIDO	2017	1	1	16,9%	28,78	87
		2018	0	2	19,9%	28,84	46
		2019	0	3	22,8%	28,89	41
27	TSPC	2017	0	1	7,5%	29,64	75
		2018	0	2	6,9%	29,69	74
		2019	1	3	7,1%	29,76	76
28	KINO	2017	1	1	3,4%	28,81	79
		2018	0	2	4,2%	28,91	84
		2019	0	3	11,0%	29,18	90
29	MBTO	2017	0	1	-3,2%	27,38	86
		2018	0	2	-17,6%	27,20	72
		2019	1	3	-11,3%	27,11	87
30	TCID	2017	0	1	7,6%	28,49	61
		2018	1	2	7,1%	28,53	60
		2019	0	3	5,7%	28,57	59
31	UNVR	2017	1	1	37,0%	30,57	57
		2018	0	2	46,7%	30,60	31
		2019	0	3	35,8%	30,66	29
32	CINT	2017	1	1	6,2%	26,89	79
		2018	1	2	2,8%	26,92	74
		2019	0	3	1,4%	26,98	83
33	KICI	2017	0	1	1,7%	25,73	65
		2018	1	2	2,0%	25,76	67
		2019	0	3	-4,8%	25,75	66
34	LMPI	2017	1	1	-3,7%	27,45	92
		2018	1	1	-5,9%	27,39	81
		2019	0	2	-5,6%	27,33	83
35	INTP	2017	0	1	6,4%	30,99	74
		2018	1	2	4,1%	30,96	78
		2019	0	3	6,6%	30,95	78
36	WSBP	2017	1	1	6,7%	30,33	59
		2018	1	1	7,2%	30,35	51
		2019	0	2	5,0%	30,41	69

Lanjutan lampiran 3

NO	KODE	Tahun	AS	AT	ROA	LN	ARL
37	WTON	2017	0	1	4,8%	29,59	43
		2018	1	1	5,5%	29,82	53
		2019	0	2	4,9%	29,97	52
38	TIRT	2017	0	1	0,1%	27,48	80
		2018	1	2	-4,0%	27,55	84
		2019	0	3	-5,8%	27,52	87
39	AMFG	2017	1	1	0,6%	29,47	88
		2018	1	2	0,1%	29,76	88
		2019	1	3	-1,5%	29,80	99
40	IMPC	2017	1	1	4,0%	28,46	81
		2018	0	2	4,5%	28,49	81
		2019	0	3	3,7%	28,55	90
41	PBID	2017	1	1	12,7%	28,23	61
		2018	1	1	13,0%	28,46	79
		2019	1	2	9,6%	28,48	86
42	ALDO	2017	1	1	5,8%	26,94	46
		2018	0	2	8,1%	26,99	74
		2019	1	3	8,5%	27,55	69
43	FASW	2017	1	1	6,4%	29,87	50
		2018	0	2	12,8%	30,03	39
		2019	0	3	9,0%	30,01	42
44	KDSI	2017	0	1	5,2%	27,91	57
		2018	1	2	5,5%	27,96	70
		2019	1	3	5,1%	27,86	62
45	SPMA	2017	1	1	4,2%	28,41	86
		2018	0	2	3,6%	28,46	87
		2019	1	3	5,5%	28,49	87
46	GDST	2017	1	1	-0,4%	27,95	81
		2018	1	2	-6,5%	27,93	101
		2019	0	3	1,5%	28,20	91
47	INAI	2017	1	1	3,2%	27,82	75
		2018	0	2	2,9%	27,97	81
		2019	0	3	2,8%	27,82	80
48	ISSP	2017	1	1	0,1%	29,47	85
		2018	0	2	0,8%	29,50	84
		2019	0	3	2,9%	29,49	51

Lanjutan lampiran 3

NO	KODE	Tahun	AS	AT	ROA	LN	ARL
49	SRSN	2017	1	1	2,7%	27,20	71
		2018	0	2	5,6%	27,26	86
		2019	1	3	5,5%	27,38	87
50	CPIN	2017	1	1	10,2%	30,83	86
		2018	1	2	16,5%	30,95	88
		2019	0	3	12,4%	31,01	114
51	KMTR	2017	0	1	11,9%	28,90	50
		2018	0	2	0,0%	28,90	53
		2019	0	3	0,4%	29,04	56
52	INDS	2017	1	1	4,7%	28,52	85
		2018	0	2	4,5%	28,54	84
		2019	1	3	3,6%	28,67	115
53	BELL	2017	0	1	3,2%	26,87	79
		2018	1	1	4,1%	27,09	85
		2019	0	2	3,9%	27,10	100
54	TRIS	2017	1	1	1,4%	27,65	85
		2018	0	2	2,3%	27,78	85
		2019	0	3	2,0%	27,77	114
55	JECC	2017	1	1	8,9%	28,29	86
		2018	0	2	4,2%	28,37	86
		2019	1	1	5,4%	28,27	108
56	IKAI	2017	1	1	-19,9%	26,11	81
		2018	1	2	5,3%	27,92	87
		2019	1	3	-5,3%	27,94	121
57	BAJA	2017	1	1	-2,4%	27,58	71
		2018	0	2	-10,7%	27,53	84
		2019	0	3	0,1%	27,45	106
58	AGII	2017	0	1	1,5%	29,49	85
		2018	1	1	1,7%	29,53	87
		2019	0	2	1,5%	29,58	90
59	MAIN	2017	1	1	1,1%	29,02	99
		2018	0	2	6,6%	29,10	88
		2019	0	3	3,3%	29,17	90
60	SIPD	2017	1	1	-15,8%	28,44	75
		2018	0	2	1,2%	28,41	80
		2019	1	3	3,2%	28,54	80

Lanjutan lampiran 3

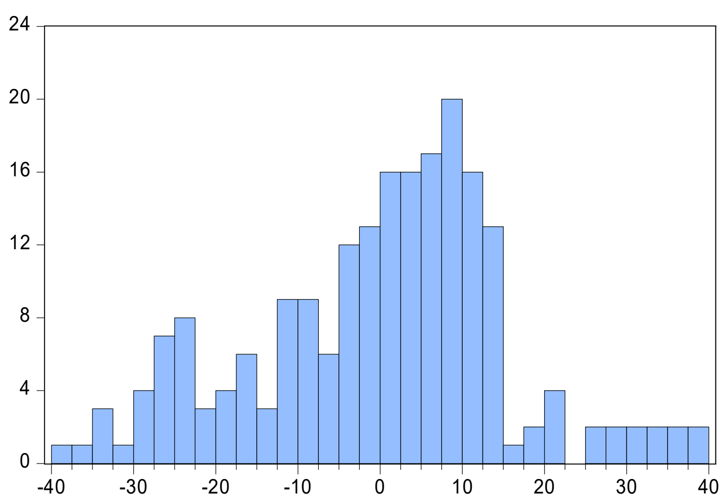
NO	KODE	Tahun	AS	AT	ROA	LN	ARL
61	RICY	2017	1	1	1,2%	27,95	82
		2018	0	2	1,2%	28,06	81
		2019	0	3	1,1%	28,11	87
62	CAMP	2017	0	1	3,6%	27,82	88
		2018	0	2	6,2%	27,64	88
		2019	0	3	7,3%	27,69	115
63	TOTO	2017	1	1	9,9%	28,67	79
		2018	0	2	12,0%	28,69	84
		2019	1	3	4,8%	28,70	92
64	LION	2017	1	1	1,4%	27,25	74
		2018	0	2	2,1%	27,27	74
		2019	0	3	0,1%	27,26	76
65	LMSH	2017	1	1	8,0%	25,81	74
		2018	0	2	1,8%	25,80	77
		2019	0	3	-12,6%	25,71	76
66	UNIT	2017	1	1	0,2%	26,78	75
		2018	0	2	0,1%	26,76	84
		2019	1	1	0,2%	26,76	115
67	WIIM	2017	0	1	3,3%	27,83	82
		2018	0	2	4,1%	27,86	77
		2019	1	3	2,1%	27,89	118
68	MARK	2017	0	1	20,7%	26,15	71
		2018	0	2	25,7%	26,49	74
		2019	1	3	19,9%	26,81	121
69	IGAR	2017	1	1	14,1%	26,96	78
		2018	0	2	7,8%	27,07	86
		2019	0	3	9,9%	27,15	118

Lampiran 4. Hasil Uji Statistik Deskriptif

Date: 05/18/20
Time: 20:01
Sample: 2017 2019

	X1	X2	X3	X4	Y
Mean	0.473430	1.884058	0.070942	28.65662	78.05314
Median	0.000000	2.000000	0.053000	28.46000	80.00000
Maximum	1.000000	3.000000	0.527000	33.49000	121.0000
Minimum	0.000000	1.000000	-0.199000	25.71000	29.00000
Std. Dev.	0.500504	0.810182	0.098714	1.582096	16.51631
Skewness	0.106431	0.213704	1.525838	0.632277	-0.140476
Kurtosis	1.011327	1.561101	7.855967	3.200470	3.767997
Jarque-Bera	34.50111	19.43305	283.7033	14.13883	5.767993
Probability	0.000000	0.000060	0.000000	0.000851	0.055911
Sum	98.00000	390.0000	14.68500	5931.920	16157.00
Sum Sq. Dev.	51.60386	135.2174	2.007343	515.6236	56194.42
Observations	207	207	207	207	207

Lampiran 5. Hasil Uji Normalitas



Series: Residuals
Sample 1 207
Observations 207

Mean	-1.08e-14
Median	1.813016
Maximum	38.07543
Minimum	-39.05968
Std. Dev.	15.39675
Skewness	-0.150196
Kurtosis	3.040032
Jarque-Bera	0.792104
Probability	0.672972

Lampiran 6. Hasil Uji Multikolinearitas

Variance Inflation Factors
Date: 05/20/20 Time: 20:19
Sample: 1 207
Included observations: 207

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
X1	4.910921	1.990744	1.048266
X2	1.874692	6.746453	1.048549
X3	166.3245	1.752093	1.085140
X4	0.509759	359.5236	1.087266
C	416.2885	356.4438	NA

Lampiran 7. Hasil Uji Heterokedastisitas

1. Uji *Glesjer*

Dependent Variable: RESABS
Method: Panel Least Squares
Date: 05/20/20 Time: 20:12
Sample (adjusted): 2018 2019
Periods included: 3
Cross-sections included: 69
Total panel (balanced) observations: 207

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	3.170836	2.359429	1.343899	0.1837
X2	-0.879294	2.708402	-0.324654	0.7465
X3	-10.84891	13.58804	-0.798416	0.4275
X4	5.305345	10.69381	0.496114	0.6215
C	-140.0243	307.0491	-0.456032	0.6499

2. Uji *White*

Heteroskedasticity Test: White

F-statistic	1.036597	Prob. F(14,191)	0.4188
Obs*R-squared	14.54679	Prob. Chi-Square(14)	0.4098
Scaled explained SS	19.38848	Prob. Chi-Square(14)	0.1506

Lampiran 8. Hasil Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:			
F-statistic	23.58482	Prob. F(2,200)	0.0636
Obs*R-squared	39.50371	Prob. Chi-Square(2)	0.2641

Lampiran 9. Hasil Uji Regresi Linear Berganda

Dependent Variable: Y
Method: Panel Least Squares
Date: 05/20/20 Time: 20:22
Sample: 2017 2019
Periods included: 3
Cross-sections included: 69
Total panel (balanced) observations: 207

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X1	3.254042	1.557947	2.088674	0.0386
X2	3.148538	1.007494	3.125117	0.0022
X3	-36.54681	18.14799	-2.013822	0.0460
X4	16.36573	5.206533	3.143306	0.0021
C	-395.9042	147.9164	-2.676540	0.0084

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.774582	Mean dependent var	78.05314
Adjusted R-squared	0.653462	S.D. dependent var	16.51631
S.E. of regression	9.722735	Akaike info criterion	7.657246
Sum squared resid	12667.23	Schwarz criterion	8.832553
Log likelihood	-719.5250	Hannan-Quinn criter.	8.132530
F-statistic	6.395156	Durbin-Watson stat	2.357970
Prob(F-statistic)	0.000000		

Lampiran 10. Hasil Uji Pemilihan Model

1. Uji *Chow*

Redundant Fixed Effects Tests
Pool: CROSSID
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.627096	(68,134)	0.0000
Cross-section Chi-square	279.348849	68	0.0000

2. Uji *Haussman*

Correlated Random Effects - Hausman Test
Pool: CROSSID
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	12.652137	4	0.0131

Lampiran 11. Hasil Uji *Fixed Effect Model*

Dependent Variable: Y?
Method: Pooled Least Squares
Date: 05/20/20 Time: 20:08
Sample: 2017 2019
Included observations: 3
Cross-sections included: 69
Total pool (balanced) observations: 207

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-395.9042	147.9164	-2.676540	0.0084
X1?	3.254042	1.557947	2.088674	0.0386
X2?	3.148538	1.007494	3.125117	0.0022
X3?	-36.54681	18.14799	-2.013822	0.0460
X4?	16.36573	5.206533	3.143306	0.0021
Fixed Effects (Cross)				
1--C	-97.69075			
2--C	-55.93896			
3--C	-30.08213			
4--C	21.64239			
5--C	11.67691			
6--C	23.52181			
7--C	12.12304			
8--C	0.756433			
9--C	8.652833			
10--C	9.486729			
11--C	22.39721			
12--C	30.96397			
13--C	-40.47654			
14--C	-58.22530			
15--C	-23.66090			
16--C	-26.95829			
17--C	-16.17399			
18--C	15.28582			
19--C	-45.07332			
20--C	-37.86688			
21--C	11.24186			
22--C	-40.82290			
23--C	-21.21317			

24--C	6.074027
25--C	42.30702
26--C	-18.14990
27--C	-19.86587
28--C	1.061159
29--C	22.56469
30--C	-15.90653
31--C	-58.87461
32--C	26.64240
33--C	33.02556
34--C	24.76119
35--C	-39.51970
36--C	-45.41208
37--C	-45.78301
38--C	20.67721
39--C	-7.757896
40--C	7.585500
41--C	3.462832
42--C	8.673485
43--C	-54.85629
44--C	-4.404840
45--C	10.06522
46--C	19.10318
47--C	12.16056
48--C	-20.25199
49--C	23.99526
50--C	-17.99087
51--C	-29.62766
52--C	15.98587
53--C	37.78398
54--C	30.00738
55--C	21.81015
56--C	33.09597
57--C	23.55398
58--C	-4.807063
59--C	6.007762
60--C	0.678928
61--C	13.38721
62--C	35.08693
63--C	6.212313
64--C	17.49799
65--C	42.04871
66--C	42.87511
67--C	26.06398
68--C	51.84699
69--C	43.53987

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.774582	Mean dependent var	78.05314
Adjusted R-squared	0.653462	S.D. dependent var	16.51631
S.E. of regression	9.722735	Akaike info criterion	7.657246
Sum squared resid	12667.23	Schwarz criterion	8.832553
Log likelihood	-719.5250	Hannan-Quinn criter.	8.132530
F-statistic	6.395156	Durbin-Watson stat	2.357970
Prob(F-statistic)	0.000000		

Lampiran 12. Surat Keterangan Riset

SURAT KETERANGAN RISET

Yang bertanda tangan di bawah ini :

Nama : Novi Nurma Lisa

NPK : 11160500439

Jurusan : Akuntansi

Dengan ini menyatakan bahwa saya telah menyelesaikan penyusunan skripsi yang berjudul **" Pengaruh *Auditor Switching, Audit Tenure,* Profitabilitas dan Ukuran Perusahaan Terhadap *Audit Report Lag* Pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2017-2019"** dengan mengambil data melalui situs resmi Bursa Efek Indonesia : www.idx.co.id untuk pemenuhan data yang dilakukan sesuai hasil penelitian dengan menggunakan program aplikasi Eviews versi 10.

Demikian surat keterangan ini saya buat dengan sebenarnya dan sebagaimana mestinya.

Bekasi, 03 Agustus 2020

Novi Nurma Lisa

Lampiran 13. Daftar Riwayat Hidup Peneliti

DAFTAR RIWAYAT HIDUP PENELITI

Data Pribadi

Nama	: Novi Nurma Lisa
NPM	: 11160500439
Tempat dan Tanggal lahir	: Cirebon, 28 November 1995
Agama	: Islam
Kewarganegaraan	: Indonesia
Alamat	: Jalan Gotong Royong 2 No. 15 RT 007 RW 06 Gandaria Utara Kebayoran Baru, Jakarta Selatan
Telepon	: 0857-1010-3229
Email	: novi.nurmalisa@gmail.com

Pendidikan Formal

SDN 01 Gandaria Utara	: Lulus Tahun 2007
SMP Negeri 13, Jakarta	: Lulus Tahun 2010
SMA Negeri 60, Jakarta	: Lulus Tahun 2013
STEI Indonesia, Jakarta	: Tahun 2016 sampai sekarang

Pekerjaan	: Karyawan Swasta
Alamat Kantor	: Jalan Irian Blok EE-3 Kawasan MM2100 Cikarang Barat, Bekasi