

## LAMPIRAN

### LAMPIRAN 1 : Daftar Sampel Perusahaan

No.	Nama Perusahaan	Kode Emiten
1	Polychem Indonesia Tbk	ADMG
2	Alakasa Industrindo Tbk	ALKA
3	Arwana Citramulia Tbk	ARNA
4	Saranacentral Bajatama Tbk.	BAJA
5	Barito Pacific Tbk.	BRPT
6	Betonjaya Manunggal Tbk.	BTON
7	Charoen Pokphand Indonesia Tbk	CPIN
8	Citra Tubindo Tbk.	CTBN
9	Duta Pertiwi Nusantara Tbk.	DPNS
10	Ekadharma International Tbk.	EKAD
11	Fajar Surya Wisesa Tbk.	FASW
12	Lotte Chemical Titan Tbk.	FPNI
13	Champion Pacific Indonesia Tbk	IGAR
14	Impack Pratama Industri Tbk.	IMPC
15	Indah Kiat Pulp & Paper Tbk.	INKP
16	Toba Pulp Lestari Tbk.	INRU
17	Indocement Tunggal Prakarsa Tbk.	INTP
18	Indopoly Swakarsa Industry Tbk.	IPOL
19	Steel Pipe Industry of Indonesia Tbk.	ISSP
20	Japfa Comfeed Indonesia Tbk.	JPFA
21	Kirana Megatara Tbk.	KMTR
22	Malindo Feedmill Tbk.	MAIN
23	Mark Dynamics Indonesia Tbk.	MARK

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24	Emdeki Utama Tbk.	MDKI
25	Mulia Industrindo Tbk.	MLIA
26	Pelat Timah Nusantara Tbk.	NIKL
27	Panca Budi Idaman Tbk.	PBID
28	Sierad Produce Tbk.	SIPD
29	Solusi Bangun Indonesia Tbk.	SMCB
30	Semen Indonesia (Persero) Tbk.	SMGR
31	Suparma Tbk.	SPMA
32	Indo Acidatama Tbk	SRSN
33	Tunas Alfin Tbk.	TALF
34	Tembaga Mulia Semanan Tbk.	TBMS
35	Tridomain Performance Materials Tbk.	TDPM
36	Tirta Mahakam Resources Tbk.	TIRT
37	Pabrik Kertas Tjiwi Kimia Tbk.	TKIM
38	Surya Toto Indonesia Tbk.	TOTO
39	Chandra Asri Petrochemical Tbk.	TPIA

Sumber: Diolah Peneliti

**LAMPIRAN 2 : Data Audit Delay Tahun 2017-2019***Audit Delay = Tanggal Laporan Auditor Independen – Tanggal Laporan Keuangan*

No.	Kode Emiten	Tahun	Tanggal Laporan Auditor Independen	Tanggal Laporan Keuangan	<i>Audit Delay</i>
1	ADMG	2017	26 Maret 2018	31 Desember 2017	85
		2018	28 Maret 2019	31 Desember 2018	87
		2019	05 Mei 2020	31 Desember 2019	126
2	ALKA	2017	27 Maret 2018	31 Desember 2017	86
		2018	27 Maret 2019	31 Desember 2018	86
		2019	24 Maret 2020	31 Desember 2019	84
3	ARNA	2017	01 Maret 2018	31 Desember 2017	60
		2018	01 Februari 2019	31 Desember 2018	32
		2019	03 Februari 2020	31 Desember 2019	34
4	BAJA	2017	12 Maret 2018	31 Desember 2017	71
		2018	25 Maret 2019	31 Desember 2018	84
		2019	15 April 2020	31 Desember 2019	106
5	BRPT	2017	01 Maret 2018	31 Desember 2017	60
		2018	28 Maret 2019	31 Desember 2018	87
		2019	27 Maret 2020	31 Desember 2019	87
6	BTON	2017	22 Maret 2018	31 Desember 2017	81
		2018	11 April 2019	31 Desember 2018	101
		2019	31 Maret 2020	31 Desember 2019	91
7	CPIN	2017	27 Maret 2018	31 Desember 2017	86
		2018	29 Maret 2019	31 Desember 2018	88
		2019	23 April 2020	31 Desember 2019	114
8	CTBN	2017	27 Maret 2018	31 Desember 2017	86
		2018	27 Maret 2019	31 Desember 2018	86
		2019	09 Maret 2020	31 Desember 2019	69
9	DPNS	2017	20 Maret 2018	31 Desember 2017	79
		2018	20 Maret 2019	31 Desember 2018	79
		2019	10 Maret 2020	31 Desember 2019	70
10	EKAD	2017	23 Maret 2018	31 Desember 2017	82
		2018	15 Maret 2019	31 Desember 2018	74
		2019	20 Maret 2020	31 Desember 2019	80
11	FASW	2017	19 Februari 2018	31 Desember 2017	50
		2018	08 Februari 2019	31 Desember 2018	39
		2019	11 Februari 2020	31 Desember 2019	42
12	FPNI	2017	06 Maret 2018	31 Desember 2017	65
		2018	12 Maret 2019	31 Desember 2018	71
		2019	05 Maret 2020	31 Desember 2019	65
13	IGAR	2017	19 Maret 2018	31 Desember 2017	78
		2018	27 Maret 2019	31 Desember 2018	86

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		2019	27 April 2020	31 Desember 2019	118
14	IMPC	2017	22 Maret 2018	31 Desember 2017	81
		2018	22 Maret 2019	31 Desember 2018	81
		2019	30 Maret 2020	31 Desember 2019	90
15	INKP	2017	22 Maret 2018	31 Desember 2017	81
		2018	18 Maret 2019	31 Desember 2018	77
		2019	09 April 2020	31 Desember 2019	100
16	INRU	2017	28 Februari 2018	31 Desember 2017	59
		2018	06 Maret 2019	31 Desember 2018	65
		2019	23 Maret 2020	31 Desember 2019	83
17	INTP	2017	15 Maret 2018	31 Desember 2017	74
		2018	19 Maret 2019	31 Desember 2018	78
		2019	18 Maret 2020	31 Desember 2019	78
18	IPOL	2017	26 Maret 2018	31 Desember 2017	85
		2018	28 Maret 2019	31 Desember 2018	87
		2019	30 Maret 2020	31 Desember 2019	90
19	ISSP	2017	26 Maret 2018	31 Desember 2017	85
		2018	25 Maret 2019	31 Desember 2018	84
		2019	20 Februari 2020	31 Desember 2019	51
20	JPFA	2017	01 Maret 2018	31 Desember 2017	60
		2018	05 Maret 2019	31 Desember 2018	64
		2019	28 Februari 2020	31 Desember 2019	59
21	KMTR	2017	19 Februari 2018	31 Desember 2017	50
		2018	22 Februari 2019	31 Desember 2018	53
		2019	25 Februari 2020	31 Desember 2019	56
22	MAIN	2017	09 April 2018	31 Desember 2017	99
		2018	29 Maret 2019	31 Desember 2018	88
		2019	30 April 2020	31 Desember 2019	121
23	MARK	2017	12 Maret 2018	31 Desember 2017	71
		2018	15 Maret 2019	31 Desember 2018	74
		2019	30 April 2020	31 Desember 2019	121
24	MDKI	2017	27 Maret 2018	31 Desember 2017	86
		2018	27 Maret 2019	31 Desember 2018	86
		2019	18 Maret 2020	31 Desember 2019	78
25	MLIA	2017	09 Maret 2018	31 Desember 2017	68
		2018	22 Maret 2019	31 Desember 2018	81
		2019	19 Maret 2020	31 Desember 2019	79
26	NIKL	2017	15 Februari 2018	31 Desember 2017	46
		2018	22 Februari 2019	31 Desember 2018	53
		2019	20 Februari 2020	31 Desember 2019	51
27	PBID	2017	02 Maret 2018	31 Desember 2017	61
		2018	20 Maret 2019	31 Desember 2018	79
		2019	26 Maret 2020	31 Desember 2019	86

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28	SIPD	2017	16 Maret 2018	31 Desember 2017	75
		2018	21 Maret 2019	31 Desember 2018	80
		2019	20 Maret 2020	31 Desember 2019	80
29	SMCB	2017	23 April 2018	31 Desember 2017	113
		2018	29 Maret 2019	31 Desember 2018	88
		2019	28 Februari 2020	31 Desember 2019	59
30	SMGR	2017	23 Februari 2018	31 Desember 2017	54
		2018	30 Maret 2019	31 Desember 2018	89
		2019	12 Maret 2020	31 Desember 2019	72
31	SPMA	2017	27 Maret 2018	31 Desember 2017	86
		2018	28 Maret 2019	31 Desember 2018	87
		2019	27 Maret 2020	31 Desember 2019	87
32	SRSN	2017	12 Maret 2018	31 Desember 2017	71
		2018	27 Maret 2019	31 Desember 2018	86
		2019	27 Maret 2020	31 Desember 2019	87
33	TALF	2017	16 Maret 2018	31 Desember 2017	75
		2018	11 Maret 2019	31 Desember 2018	70
		2019	20 Maret 2020	31 Desember 2019	80
34	TBMS	2017	28 Maret 2018	31 Desember 2017	87
		2018	27 Maret 2019	31 Desember 2018	86
		2019	23 Maret 2020	31 Desember 2019	83
35	TDPM	2017	29 Maret 2018	31 Desember 2017	88
		2018	27 Maret 2019	31 Desember 2018	86
		2019	09 Maret 2020	31 Desember 2019	69
36	TIRT	2017	21 Maret 2018	31 Desember 2017	80
		2018	25 Maret 2019	31 Desember 2018	84
		2019	27 Maret 2020	31 Desember 2019	87
37	TKIM	2017	22 Maret 2018	31 Desember 2017	81
		2018	18 Maret 2019	31 Desember 2018	77
		2019	11 Maret 2020	31 Desember 2019	71
38	TOTO	2017	20 Maret 2018	31 Desember 2017	79
		2018	29 Maret 2019	31 Desember 2018	88
		2019	01 April 2020	31 Desember 2019	92
39	TPIA	2017	01 Maret 2018	31 Desember 2017	60
		2018	22 Maret 2019	31 Desember 2018	81
		2019	16 Maret 2020	31 Desember 2019	76

Sumber: Diolah Peneliti

**LAMPIRAN 3 : Data Financial Distress Tahun 2017 – 2019**

$$\text{DAR} = \frac{\text{Total Hutang}}{\text{Total Aset}} \times 100\%$$

No.	Kode Emiten	Tahun	Total Hutang	Total Aset	DAR
1	ADMG	2017	Rp 134.518.424	Rp 374.110.303	0,3596
		2018	Rp 36.903.892	Rp 280.679.854	0,1315
		2019	Rp 47.404.827	Rp 255.228.195	0,1857
2	ALKA	2017	Rp 226.717.826	Rp 305.208.703	0,7428
		2018	Rp 548.236.812	Rp 648.968.295	0,8448
		2019	Rp 500.032.251	Rp 604.824.614	0,8267
3	ARNA	2017	Rp 571.946.769.034	Rp 1.601.346.561.573	0,3572
		2018	Rp 556.309.556.626	Rp 1.652.905.985.730	0,3366
		2019	Rp 622.355.306.743	Rp 1.799.137.069.343	0,3459
4	BAJA	2017	Rp 774.432.726.191	Rp 946.448.936.464	0,8183
		2018	Rp 824.660.447.657	Rp 901.181.796.270	0,9151
		2019	Rp 762.683.580.285	Rp 836.870.774.001	0,9114
5	BRPT	2017	Rp 1.626.029	Rp 3.642.928	0,4464
		2018	Rp 4.340.449	Rp 7.042.491	0,6163
		2019	Rp 4.426.628	Rp 7.182.435	0,6163
6	BTON	2017	Rp 28.862.718.117	Rp 183.501.650.442	0,1573
		2018	Rp 34.207.731.081	Rp 217.362.960.011	0,1574
		2019	Rp 46.327.027.431	Rp 230.561.123.774	0,2009
7	CPIN	2017	Rp 8.819.768.000.000	Rp 24.522.593.000.000	0,3597
		2018	Rp 8.253.944.000.000	Rp 27.645.118.000.000	0,2986
		2019	Rp 8.281.441.000.000	Rp 29.353.041.000.000	0,2821

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8	CTBN	2017	Rp 44.151.213	Rp 149.450.952	0,2954
		2018	Rp 56.917.064	Rp 155.653.317	0,3657
		2019	Rp 70.871.753	Rp 172.321.876	0,4113
9	DPNS	2017	Rp 40.655.786.593	Rp 308.491.173.960	0,1318
		2018	Rp 44.476.413.260	Rp 322.185.012.261	0,1380
		2019	Rp 36.039.752.024	Rp 318.141.387.900	0,1133
10	EKAD	2017	Rp 133.949.920.707	Rp 796.767.646.172	0,1681
		2018	Rp 128.684.953.153	Rp 853.267.454.400	0,1508
		2019	Rp 115.690.798.743	Rp 968.234.349.565	0,1195
11	FASW	2017	Rp 6.081.574.204.386	Rp 9.369.891.776.775	0,6491
		2018	Rp 6.676.781.411.219	Rp 10.965.118.708.784	0,6089
		2019	Rp 6.059.395.120.910	Rp 10.751.992.944.302	0,5636
12	FPNI	2017	Rp 95.955	Rp 191.857	0,5001
		2018	Rp 93.291	Rp 195.826	0,4764
		2019	Rp 66.532	Rp 165.728	0,4015
13	IGAR	2017	Rp 71.075.842.431	Rp 513.022.591.574	0,1385
		2018	Rp 87.283.567.361	Rp 570.197.810.698	0,1531
		2019	Rp 80.669.409.164	Rp 617.594.780.669	0,1306
14	IMPC	2017	Rp 1.005.656.523.820	Rp 2.294.677.493.483	0,4383
		2018	Rp 997.975.486.781	Rp 2.370.198.817.803	0,4211
		2019	Rp 1.092.845.023.431	Rp 2.501.132.856.219	0,4369
15	INKP	2017	Rp 4.416.589	Rp 7.634.236	0,5785
		2018	Rp 4.979.481	Rp 8.751.013	0,5690
		2019	Rp 4.496.373	Rp 8.502.050	0,5289
16	INRU	2017	Rp 174.769	Rp 337.585	0,5177

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		2018	Rp 241.050	Rp 411.225	0,5862
		2019	Rp 330.295	Rp 480.886	0,6868
17	INTP	2017	Rp 4.307.169	Rp 28.863.676	0,1492
		2018	Rp 4.566.973	Rp 27.788.562	0,1643
		2019	Rp 4.627.488	Rp 27.707.749	0,1670
18	IPOL	2017	Rp 128.349.250	Rp 287.793.458	0,4460
		2018	Rp 130.444.172	Rp 292.126.972	0,4465
		2019	Rp 114.135.764	Rp 277.540.954	0,4112
19	ISSP	2017	Rp 3.428.424	Rp 6.269.365	0,5469
		2018	Rp 3.578.654	Rp 6.494.070	0,5511
		2019	Rp 3.325.841	Rp 6.424.507	0,5177
20	JPFA	2017	Rp 11.293.242	Rp 21.088.870	0,5355
		2018	Rp 12.823.219	Rp 23.038.028	0,5566
		2019	Rp 13.736.841	Rp 25.185.009	0,5454
21	KMTR	2017	Rp 1.972.580.646.799	Rp 3.556.855.509.481	0,5546
		2018	Rp 2.090.416.230.423	Rp 3.548.239.174.625	0,5891
		2019	Rp 2.261.699.150.713	Rp 4.084.828.309.213	0,5537
22	MAIN	2017	Rp 2.371.092.779	Rp 4.072.245.477	0,5823
		2018	Rp 2.439.198.361	Rp 4.335.844.455	0,5626
		2019	Rp 2.619.935.420	Rp 4.648.577.041	0,5636
23	MARK	2017	Rp 60.755.709.610	Rp 227.599.575.294	0,2669
		2018	Rp 80.342.456.509	Rp 318.080.326.465	0,2526
		2019	Rp 142.230.988.429	Rp 441.254.067.741	0,3223
24	MDKI	2017	Rp 104.988	Rp 867.451	0,1210
		2018	Rp 82.613	Rp 914.065	0,0904



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		2019	Rp 89.397	Rp 923.795	0,0968
25	MLIA	2017	Rp 3.432.390.525	Rp 5.186.685.608	0,6618
		2018	Rp 3.022.358.125	Rp 5.263.726.099	0,5742
		2019	Rp 3.225.135.741	Rp 5.758.102.626	0,5601
26	NIKL	2017	Rp 84.476.044	Rp 126.122.841	0,6698
		2018	Rp 104.723.676	Rp 147.777.212	0,7087
		2019	Rp 106.049.817	Rp 151.688.978	0,6991
27	PBID	2017	Rp 503.770.336	Rp 1.823.684.761	0,2762
		2018	Rp 751.597.581	Rp 2.295.734.967	0,3274
		2019	Rp 670.694.230	Rp 2.338.919.728	0,2868
28	SIPD	2017	Rp 1.448.387	Rp 2.239.699	0,6467
		2018	Rp 1.347.391	Rp 2.187.879	0,6158
		2019	Rp 1.554.580	Rp 2.470.793	0,6292
29	SMCB	2017	Rp 12.429.452	Rp 19.626.403	0,6333
		2018	Rp 12.250.837	Rp 18.667.187	0,6563
		2019	Rp 12.584.886	Rp 19.567.498	0,6432
30	SMGR	2017	Rp 18.524.450.664	Rp 48.963.502.966	0,3783
		2018	Rp 18.419.594.705	Rp 51.155.890.227	0,3601
		2019	Rp 45.915.143	Rp 79.807.067	0,5753
31	SPMA	2017	Rp 1.003.465.519.958	Rp 2.175.660.855.114	0,4612
		2018	Rp 1.028.235.953.716	Rp 2.282.845.623.924	0,4504
		2019	Rp 994.592.156.971	Rp 2.372.130.750.775	0,4193
32	SRSN	2017	Rp 237.220.557	Rp 652.726.454	0,3634
		2018	Rp 208.989.195	Rp 686.777.211	0,3043
		2019	Rp 264.646.295	Rp 779.246.858	0,3396

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33	TALF	2017	Rp 155.076.156.734	Rp 921.240.988.517	0,1683
		2018	Rp 176.218.785.183	Rp 984.597.771.989	0,1790
		2019	Rp 320.791.791.518	Rp 1.329.083.050.439	0,2414
34	TBMS	2017	Rp 128.302.927	Rp 164.820.670	0,7784
		2018	Rp 148.058.972	Rp 190.954.156	0,7754
		2019	Rp 106.119.339	Rp 153.990.491	0,6891
35	TDPM	2017	Rp 112.626.805	Rp 212.809.653	0,5292
		2018	Rp 161.179.042	Rp 304.204.072	0,5298
		2019	Rp 197.830.513	Rp 356.285.764	0,5553
36	TIRT	2017	Rp 735.467.711.731	Rp 859.299.056.455	0,8559
		2018	Rp 835.881.014.674	Rp 923.366.433.799	0,9053
		2019	Rp 859.736.792.345	Rp 895.683.018.081	0,9599
37	TKIM	2017	Rp 1.584.135	Rp 2.580.875	0,6138
		2018	Rp 1.729.951	Rp 2.965.136	0,5834
		2019	Rp 1.677.008	Rp 3.062.331	0,5476
38	TOTO	2017	Rp 1.132.699.218.954	Rp 2.826.490.815.501	0,4007
		2018	Rp 967.642.637.307	Rp 2.897.119.790.044	0,3340
		2019	Rp 994.204.688.438	Rp 2.918.467.252.139	0,3407
39	TPIA	2017	Rp 1.318.382	Rp 2.987.304	0,4413
		2018	Rp 1.403.409	Rp 3.173.486	0,4422
		2019	Rp 1.690.219	Rp 3.451.211	0,4897

Sumber: Diolah Peneliti

#### LAMPIRAN 4 : Data Auditor Switching Tahun 2017 – 2019

Variabel *dummy*, melakukan perubahan pada auditor eksternal maka akan diberi tanda 1, jika perusahaan tidak melakukan perubahan akan diberi tanda 0.

No.	Kode Emiten	Tahun	Auditor Switching
1	ADMG	2017	1
		2018	0
		2019	1
2	ALKA	2017	0
		2018	1
		2019	1
3	ARNA	2017	0
		2018	0
		2019	0
4	BAJA	2017	1
		2018	0
		2019	0
5	BRPT	2017	0
		2018	0
		2019	0
6	BTON	2017	0
		2018	1
		2019	0
7	CPIN	2017	0
		2018	0
		2019	0
8	CTBN	2017	0
		2018	0
		2019	1
9	DPNS	2017	0
		2018	1
		2019	0
10	EKAD	2017	1
		2018	0
		2019	1
11	FASW	2017	0

		2018	0
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		2019	1
12	FPNI	2017	0
		2018	0
		2019	0
13	IGAR	2017	1
		2018	0
		2019	0
14	IMPC	2017	0
		2018	0
		2019	0
15	INKP	2017	0
		2018	0
		2019	0
16	INRU	2017	0
		2018	0
		2019	1
17	INTP	2017	0
		2018	0
		2019	0
18	IPOL	2017	0
		2018	0
		2019	0
19	ISSP	2017	1
		2018	0
		2019	0
20	JPFA	2017	1
		2018	0
		2019	0
21	KMTR	2017	0
		2018	0
		2019	0
22	MAIN	2017	1
		2018	0
		2019	0
23	MARK	2017	0
		2018	0
		2019	0

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24	MDKI	2017	0
		2018	0
		2019	0
25	MLIA	2017	0
		2018	0
		2019	1
26	NIKL	2017	1
		2018	0
		2019	1
27	PBID	2017	0
		2018	1
		2019	0
28	SIPD	2017	0
		2018	0
		2019	0
29	SMCB	2017	1
		2018	0
		2019	1
30	SMGR	2017	0
		2018	0
		2019	1
31	SPMA	2017	0
		2018	0
		2019	1
32	SRSN	2017	0
		2018	0
		2019	0
33	TALF	2017	1
		2018	0
		2019	0
34	TBMS	2017	0
		2018	0
		2019	0
35	TDPM	2017	0
		2018	0
		2019	0
36	TIRT	2017	0

		2018	0
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		2019	0
37	TKIM	2017	0
		2018	0
		2019	0
38	TOTO	2017	0
		2018	0
		2019	0
39	TPIA	2017	1
		2018	0
		2019	1

Sumber: Diolah Peneliti

**LAMPIRAN 5 : Data Audit Fee Tahun 2017 – 2019***Audit fee = Ln(professional fees)*

No.	Kode Emiten	Tahun	Professional Fees	Audit Fee
1	ADMG	2017	1.618.434.820	21,20
		2018	1.948.110.850	21,39
		2019	3.385.791.830	21,94
2	ALKA	2017	1.524.945.000	21,15
		2018	3.356.743.000	21,93
		2019	3.660.731.000	22,02
3	ARNA	2017	3.943.463.642	22,10
		2018	3.076.663.970	21,85
		2019	3.985.512.062	22,11
4	BAJA	2017	476.049.400	19,98
		2018	326.254.948	19,60
		2019	359.955.930	19,70
5	BRPT	2017	101.029.080	18,43
		2018	208.424.490	19,16
		2019	157.341.280	18,87
6	BTON	2017	241.869.388	19,30
		2018	722.147.036	20,40
		2019	722.013.833	20,40
7	CPIN	2017	90.200.000.000	25,23
		2018	103.115.000.000	25,36
		2019	116.743.000.000	25,48
8	CTBN	2017	161.120.091.890	25,81
		2018	22.660.869.374	23,84
		2019	49.301.346.892	24,62
9	DPNS	2017	274.277.750	19,43
		2018	148.063.471	18,81
		2019	375.509.700	19,74
10	EKAD	2017	1.836.579.611	21,33
		2018	1.936.416.497	21,38
		2019	2.335.254.881	21,57
11	FASW	2017	8.254.522.516	22,83
		2018	34.862.598.066	24,27
		2019	13.721.723.470	23,34

(Lanjutan Lampiran 5)

12	FPNI	2017	5.437.040	15,51
		2018	5.034.810	15,43
		2019	6.602.120	15,70
13	IGAR	2017	2.454.736.975	21,62
		2018	2.988.325.795	21,82
		2019	3.329.429.565	21,93
14	IMPC	2017	11.375.173.226	23,15
		2018	9.641.507.766	22,99
		2019	8.908.878.133	22,91
15	INKP	2017	465.845.800	19,96
		2018	559.892.330	20,14
		2019	546.119.349	20,12
16	INRU	2017	13.231.980	16,40
		2018	18.599.670	16,74
		2019	21.581.720	16,89
17	INTP	2017	60.663.000.000	24,83
		2018	70.974.000.000	24,99
		2019	43.596.000.000	24,50
18	IPOL	2017	10.629.801.560	23,09
		2018	10.161.370.050	23,04
		2019	11.263.910.220	23,14
19	ISSP	2017	7.283.000.000	22,71
		2018	8.137.000.000	22,82
		2019	1.376.000.000	21,04
20	JPFA	2017	45.173.000.000	24,53
		2018	56.444.000.000	24,76
		2019	60.287.000.000	24,82
21	KMTR	2017	7.306.795.332	22,71
		2018	11.941.179.483	23,20
		2019	9.303.698.973	22,95
22	MAIN	2017	7.507.501.000	22,74
		2018	8.168.167.000	22,82
		2019	7.950.050.000	22,80
23	MARK	2017	1.633.225.631	21,21
		2018	2.081.897.485	21,46
		2019	1.805.645.578	21,31
24	MDKI	2017	5.452.000.000	22,42
		2018	1.495.000.000	21,13
		2019	1.747.000.000	21,28



(Lanjutan Lampiran 5)

25	MLIA	2017	9.191.796.000	22,94
		2018	3.682.065.000	22,03
		2019	2.473.131.000	21,63
26	NIKL	2017	807.039.820	20,51
		2018	637.451.330	20,27
		2019	1.218.909.470	20,92
27	PBID	2017	819.369.000	20,52
		2018	2.246.213.000	21,53
		2019	2.304.517.000	21,56
28	SIPD	2017	35.709.000.000	24,30
		2018	10.388.000.000	23,06
		2019	7.306.000.000	22,71
29	SMCB	2017	37.038.000.000	24,34
		2018	18.294.000.000	23,63
		2019	38.620.000.000	24,38
30	SMGR	2017	9.693.822.000	22,99
		2018	264.466.000.000	26,30
		2019	198.766.000.000	26,02
31	SPMA	2017	8.424.812.918	22,85
		2018	12.052.998.326	23,21
		2019	8.635.184.468	22,88
32	SRSN	2017	1.404.822.000	21,06
		2018	1.329.238.000	21,01
		2019	1.224.027.000	20,93
33	TALF	2017	498.242.656	20,03
		2018	1.228.818.772	20,93
		2019	1.864.688.390	21,35
34	TBMS	2017	3.611.234.810	22,01
		2018	5.026.598.960	22,34
		2019	5.904.972.190	22,50
35	TDPM	2017	19.342.880.080	23,69
		2018	10.103.282.490	23,04
		2019	14.173.822.350	23,37
36	TIRT	2017	735.115.757	20,42
		2018	835.293.821	20,54
		2019	378.358.974	19,75
37	TKIM	2017	140.295.050	18,76
		2018	150.836.250	18,83
		2019	138.700.000	18,75

(Lanjutan Lampiran 5)

38	TOTO	2017	6.246.506.513	22,56
		2018	4.362.472.881	22,20
		2019	3.300.392.327	21,92
39	TPIA	2017	15.007.340	16,52
		2018	20.902.090	16,86
		2019	19.307.040	16,78

Sumber: Diolah Peneliti

**LAMPIRAN 6 : Hasil Output Eviews****Hasil Uji Statistik Deskriptif**

	AUDIT_DELAY	FINANCIAL_ DISTRESS	AUDITOR_ SWITCHING	AUDIT_FEE
Mean	78.18803	0.456273	0.230769	21.63171
Median	81.00000	0.450400	0.000000	21.92000
Maximum	126.0000	0.959900	1.000000	26.30000
Minimum	32.00000	0.090400	0.000000	15.43000
Std. Dev.	16.86147	0.213061	0.423137	2.321167
Observations	117	117	117	117

Sumber: Data Olahan Eviews 10, 2020

**Hasil Uji Regresi Data Panel Common Effect Model**

Dependent Variable: AUDIT\_DELAY

Method: Panel Least Squares

Date: 12/26/20 Time: 16:23

Sample: 2017 2019

Periods included: 3

Cross-sections included: 39

Total panel (balanced) observations: 117

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	68.04676	15.39611	4.419737	0.0000
FINANCIAL_DISTRESS	-8.477116	7.390527	-1.147025	0.2538
AUDITOR_SWITCHING	0.052981	3.713104	0.014269	0.9886
AUDIT_FEE	0.647056	0.678125	0.954184	0.3420

R-squared	0.020750	Mean dependent var	78.18803
Adjusted R-squared	-0.005248	S.D. dependent var	16.86147
S.E. of regression	16.90565	Akaike info criterion	8.526763
Sum squared resid	32295.53	Schwarz criterion	8.621197
Log likelihood	-494.8157	Hannan-Quinn criter.	8.565102
F-statistic	0.798145	Durbin-Watson stat	0.783470
Prob(F-statistic)	0.497397		

Sumber: Data Olahan Eviews 10, 2020

**Hasil Uji Regresi Data Panel Fixed Effect Model**

Dependent Variable: AUDIT\_DELAY

Method: Panel Least Squares

Date: 12/26/20 Time: 16:26

Sample: 2017 2019

Periods included: 3

Cross-sections included: 39

Total panel (balanced) observations: 117

Variable	Coefficient	Std. Error	t-Statistic	Prob.
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(Lanjutan Lampiran 6)

C	-66.52139	56.24492	-1.182709	0.2407
FINANCIAL_DISTRESS	19.99582	30.17605	0.662639	0.5096
AUDITOR_SWITCHING	-0.987472	3.242353	-0.304554	0.7615
AUDIT_FEE	6.278457	2.622357	2.394204	0.0192

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Effects Specification

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Cross-section fixed (dummy variables)

R-squared	0.675709	Mean dependent var	78.18803
Adjusted R-squared	0.498430	S.D. dependent var	16.86147
S.E. of regression	11.94157	Akaike info criterion	8.071191
Sum squared resid	10695.08	Schwarz criterion	9.062740
Log likelihood	-430.1646	Hannan-Quinn criter.	8.473747
F-statistic	3.811554	Durbin-Watson stat	2.222839
Prob(F-statistic)	0.000000		

Sumber: Data Olahan *Eviews* 10, 2020

**Hasil Uji Regresi Data Panel *Random Effect Model***

Dependent Variable: AUDIT\_DELAY

Method: Panel EGLS (Cross-section random effects)

Date: 12/26/20 Time: 16:29

Sample: 2017 2019

Periods included: 3

Cross-sections included: 39

Total panel (balanced) observations: 117

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	53.49606	20.87542	2.562634	0.0117
FINANCIAL_DISTRESS	-4.800022	10.13638	-0.473544	0.6367
AUDITOR_SWITCHING	-0.015118	3.026016	-0.004996	0.9960
AUDIT_FEE	1.242878	0.924924	1.343763	0.1817

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Effects Specification

	S.D.	Rho
Cross-section random	12.21981	0.5115
Idiosyncratic random	11.94157	0.4885

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Weighted Statistics

R-squared	0.017804	Mean dependent var	38.42069
Adjusted R-squared	-0.008272	S.D. dependent var	12.03909
S.E. of regression	12.08878	Sum squared resid	16513.66
F-statistic	0.682779	Durbin-Watson stat	1.509206

(Lanjutan Lampiran 6)

Prob(F-statistic)	0.564366		
<b>Unweighted Statistics</b>			
R-squared	0.012401	Mean dependent var	78.18803
Sum squared resid	32570.87	Durbin-Watson stat	0.765178

Sumber: Data Olahan *Eviews* 10, 2020**Hasil Uji Chow**

Redundant Fixed Effects Tests  
Equation: Untitled  
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	3.986178	(38,75)	0.0000
Cross-section Chi-square	129.302015	38	0.0000

Sumber: Data Olahan *Eviews* 10, 2020**Hasil Uji Hausman**

Correlated Random Effects - Hausman Test  
Equation: Untitled  
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	5.803266	3	0.0121

Sumber: Data Olahan *Eviews* 10, 2020**Hasil Uji Lagrange Multiplier**

Lagrange multiplier (LM) test for panel data  
Date: 12/26/20 Time: 16:12  
Sample: 2017 2019  
Total panel observations: 117  
Probability in ()

Null (no rand. effect) Alternative	Cross-section One-sided	Period One-sided	Both
Breusch-Pagan	24.94697 (0.0000)	0.004462 (0.9467)	24.95143 (0.0000)

Sumber: Data Olahan *Eviews* 10, 2020

### Hasil Uji Multikolinearitas

	FINANCIAL _DISTRESS	AUDITOR_ SWITCHIN G	AUDIT_FEE
FINANCIAL_DISTRESS	1	0.037334	-0.071095
AUDITOR_SWITCHING	0.037334	1	-0.025332
AUDIT_FEE	-0.071095	-0.025332	1

Sumber: Data Olahan *Eviews* 10, 2020

### Hasil Uji Heteroskedastisitas

Dependent Variable: RESABS

Method: Panel Least Squares

Date: 12/26/20 Time: 16:39

Sample: 2017 2019

Periods included: 3

Cross-sections included: 39

Total panel (balanced) observations: 117

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-2.313759	22.82965	-0.101349	0.9195
FINANCIAL_DISTRESS	-1.769778	12.24837	-0.144491	0.8855
AUDITOR_SWITCHING	0.668974	1.316062	0.508315	0.6127
AUDIT_FEE	0.473061	1.064407	0.444436	0.6580

Sumber: Data Olahan *Eviews* 10, 2020

### Hasil Uji Regresi Data Panel *Fixed Effect Model*

Dependent Variable: AUDIT\_DELAY

Method: Panel Least Squares

Date: 12/26/20 Time: 16:26

Sample: 2017 2019

Periods included: 3

Cross-sections included: 39

Total panel (balanced) observations: 117

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-66.52139	56.24492	-1.182709	0.2407
FINANCIAL_DISTRESS	19.99582	30.17605	0.662639	0.5096
AUDITOR_SWITCHING	-0.987472	3.242353	-0.304554	0.7615
AUDIT_FEE	6.278457	2.622357	2.394204	0.0192

#### Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.675709	Mean dependent var	78.18803
Adjusted R-squared	0.498430	S.D. dependent var	16.86147
S.E. of regression	11.94157	Akaike info criterion	8.071191
Sum squared resid	10695.08	Schwarz criterion	9.062740
Log likelihood	-430.1646	Hannan-Quinn criter.	8.473747
F-statistic	3.811554	Durbin-Watson stat	2.222839
Prob(F-statistic)	0.000000		

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Sumber: Data Olahan *Eviews* 10, 2020

## LAMPIRAN 7 : Tabel Distribusi T dan F

Titik Persentase Distribusi t (df = 81 –120)

Pr df	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954



(Lanjutan Lampiran 7)

**Titik Persentase Distribusi F untuk Probabilita = 0,05**

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75

**LAMPIRAN 8: Surat Keterangan Riset****SURAT KETERANGAN RISET**

Yang bertanda tangan dibawah ini :

Nama : Yusfa Aulia  
Npk : 11160000043  
Jurusan : S1 Akuntansi

Dengan ini menyatakan bahwa saya telah menyelesaikan penyusunan skripsi yang berjudul **“Pengaruh *Financial Distress*, *Auditor Switching* dan *Audit Fee* Terhadap *Audit Delay* (pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di BEI pada periode 2017 – 2019)”. Dengan mengambil data melalui situs resmi Bursa Efek Indonesia: [www.idx.co.id](http://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.

Jakarta, 23 Januari 2021



**Yusfa Aulia**

**LAMPIRAN 9: Biodata Peneliti****DAFTAR RIWAYAT HIDUP PENELITI**Data Pribadi

Nama	: Yusfa Aulia
NPM	: 11160000043
Tempat dan Tanggal Lahir	: Brebes, 24 Februari 1998
Agama	: Islam
Kewarganegaraan	: Indonesia
Alamat	: Jl. Sunter Jaya II A Rt. 002 Rw. 002 No.32 Kel. Sunter Jaya Kec. Tanjung Priok 14350
Telepon	: 0857-4176-6599
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Pendidikan Formal

SDN Serdang 09, Jakarta Pusat	: Lulus Tahun 2010
SMP Negeri 10, Jakarta Pusat	: Lulus Tahun 2013
SMA Taman Madya 1 Jakarta	: Lulus Tahun 2016
STIE Indonesia, Jakarta	: Tahun 2016 sampai sekarang