

Lampiran 1

Daftar Nama Perusahaan Sampel

No	Kode Perusahaan	Nama Perusahaan
1	AKKU	PT. Anugerah Kagum Karya Utama Tbk
2	ALDO	PT. Alkindo Naratama Tbk
3	ARGO	PT. Argo Pantes Tbk
4	BIMA	PT. Primarindo Asia Infrastructure Tbk
5	EKAD	PT. Ekadharma International Tbk
6	GDST	PT. Gunawan Dianjaya Steel Tbk
7	HDTX	PT. PanasiabIndo Resources Tbk
8	IGAR	PT. Champion Pacific Indonesia Tbk
9	IKAI	PT. Intikeramik Alamasri Industri Tbk
10	INCI	PT. Intanwijaya Internasional Tbk
11	JKSW	PT. Jakarta Kyoei Steel Works Tbk
12	JPFA	PT. Japfa Comfeed Indonesia Tbk
13	KBLM	PT. Kabelindo Murni Tbk
14	KBRI	PT. Kertas Basuki Rachmat Indonesia Tbk
15	KIAS	PT. Keramika Indonesia Assosiasi Tbk
16	LMPI	PT. Langgeng Makmur Industri Tbk
17	MLBI	PT. Multi Bintang Indonesia Tbk
18	MRAT	PT. Mustika Ratu Tbk
19	MYRX	PT. Hanson International Tbk
20	NIKL	PT. Pelat Timah Nusantara Tbk
21	PICO	PT. Pelangi Indah Canindo Tbk
22	PRAS	PT. Prima Alloy Steel Universal Tbk
23	SCCO	PT. Supreme Cable Manufacturing Corporation Tbk
24	SIAP	PT. Sekawan Intipratama Tbk
25	SIMA	PT. Siwani Makmur Tbk
26	SPMA	PT. Suparma Tbk
27	SSTM	PT. Sunson Textile Manufacturer Tbk
28	TIRT	PT. Tirta Mahakam Resources Tbk
29	ULTJ	PT. Ultra Jaya Milk Industry Tbk
30	UNIT	PT. Nusantara Inti Corpora Tbk

Lampiran 2

Tabulasi Data Opini Audit Tahun 2016 – 2019

No	Kode Perusahaan	2016	2017	2018	2019
1.	AKKU	1	1	1	1
2.	ALDO	1	0	1	1
3.	ARGO	1	1	1	1
4.	BIMA	1	1	1	1
5.	EKAD	1	1	1	1
6.	GDST	1	1	1	1
7.	HDTX	1	1	1	0
8.	IGAR	1	1	1	1
9.	IKAI	1	1	1	1
10.	INCI	1	1	1	1
11.	JKSW	0	1	1	1
12.	JPFA	1	1	1	1
13.	KBLM	1	1	1	1
14.	KBRI	1	1	1	0
15.	KIAS	1	1	1	1
16.	LMPI	1	1	1	1
17.	MLBI	1	1	1	1
18.	MRAT	1	1	1	1
19.	MYRX	1	1	1	1
20.	NIKL	1	1	1	1
21.	PICO	1	1	1	1
22.	PRAS	1	1	1	1
23.	SCCO	1	1	1	1
24.	SIAP	1	1	1	1
25.	SIMA	1	1	1	1
26.	SPMA	1	1	1	1
27.	SSTM	1	1	1	1
28.	TIRT	1	1	1	1
29.	ULTJ	1	1	1	1
30.	UNIT	1	1	1	1

Lampiran 3

Tabulasi Data Ukuran KAP 2016 - 2019

No	Kode Perusahaan	2016	2017	2018	2019
1.	AKKU	0	0	0	0
2.	ALDO	0	0	0	0
3.	ARGO	0	0	0	0
4.	BIMA	0	0	0	0
5.	EKAD	0	0	0	0
6.	GDST	0	0	0	0
7.	HDTX	0	0	0	0
8.	IGAR	0	0	0	1
9.	IKAI	0	0	0	0
10.	INCI	0	0	0	0
11.	JKSW	0	0	0	0
12.	JPFA	0	0	0	1
13.	KBLM	0	0	0	0
14.	KBRI	0	0	0	0
15.	KIAS	0	0	1	1
16.	LMPI	0	0	0	0
17.	MLBI	1	1	1	1
18.	MRAT	0	0	0	0
19.	MYRX	1	1	1	1
20.	NIKL	1	1	1	1
21.	PICO	0	0	0	0
22.	PRAS	0	0	0	0
23.	SCCO	0	0	0	0
24.	SIAP	0	0	0	0
25.	SIMA	0	0	0	0
26.	SPMA	0	0	0	0
27.	SSTM	0	0	0	0
28.	TIRT	0	0	0	0
29.	ULTJ	0	0	0	0
30.	UNIT	0	0	0	0

Lampiran 4

Tabulasi Data Ukuran Perusahaan 2016 - 2019

No	Kode Perusahaan	2016	2017	2018	2019
1.	AKKU	24,93	22,55	27	26,81
2.	ALDO	26,23	26,24	26,42	26,58
3.	ARGO	26,62	26,44	26,64	26,34
4.	BIMA	25,19	25,15	25,1	25,01
5.	EKAD	26,42	26,37	26,55	26,75
6.	GDST	27,2	26,75	26,87	26,84
7.	HDTX	26,93	27,12	27,09	26,24
8.	IGAR	26,43	26,46	26,62	26,71
9.	IKAI	25,88	25,69	24,37	22,81
10.	INCI	25,19	25,4	25,5	22,7
11.	JKSW	25,73	25,44	25,49	24,52
12.	JPFA	23,13	22,99	23,13	23,14
13.	KBLM	26,6	26,62	26,7	27,03
14.	KBRI	25,57	26,48	25,8	25,4
15.	KIAS	27,4	27,25	26,98	26,99
16.	LMPI	26,84	24,51	27,03	27,07
17.	MLBI	27,42	27,28	27,52	27,7
18.	MRAT	26,65	26,67	26,64	26,67
19.	MYRX	27,22	27,33	27,5	28,02
20.	NIKL	27,76	27,71	27,79	27,88
21.	PICO	26,85	26,83	26,71	26,91
22.	PRAS	27,06	27,21	27,26	27,16
23.	SCCO	27,89	27,95	28,33	28,41
24.	SIAP	22,33	24,76	23,07	22,78
25.	SIMA	22,01	22,01	22,23	22,24
26.	SPMA	27,25	27,29	27,27	27,34
27.	SSTM	26,71	26,66	26,59	26,46
28.	TIRT	26,92	26,98	27,05	27,1
29.	ULTJ	28,13	28,37	28,69	28,87
30.	UNIT	25,2	25,57	25,51	25,61

Lampiran 5

Tabulasi Auditor Switching Tahun 2016 - 2019

No	Kode Perusahaan	2016	2017	2018	2019
1.	AKKU	0	1	0	1
2.	ALDO	0	0	1	1
3.	ARGO	1	1	1	0
4.	BIMA	0	1	0	0
5.	EKAD	0	1	1	1
6.	GDST	1	1	1	0
7.	HDTX	0	0	1	0
8.	IGAR	0	0	0	1
9.	IKAI	0	1	0	1
10.	INCI	0	1	0	1
11.	JKSW	1	0	1	0
12.	JPFA	0	0	0	1
13.	KBLM	0	0	1	1
14.	KBRI	1	1	0	1
15.	KIAS	0	0	1	0
16.	LMPI	0	1	1	1
17.	MLBI	0	1	0	0
18.	MRAT	0	1	0	1
19.	MYRX	0	0	0	0
20.	NIKL	0	0	0	1
21.	PICO	0	1	1	0
22.	PRAS	0	0	1	1
23.	SCCO	0	0	0	1
24.	SIAP	1	1	0	0
25.	SIMA	0	1	0	1
26.	SPMA	0	1	0	1
27.	SSTM	0	0	0	1
28.	TIRT	0	0	1	1
29.	ULTJ	0	0	0	0
30.	UNIT	1	0	0	1

Lampiran 6 (Lampiran Hasil Data)

STATISTIK DESKRIPTIF

Sample: 2016 2019

	Y	X1	X2	X3
Mean	0.433333	0.966667	0.133333	26.19425
Median	0.000000	1.000000	0.000000	26.65500
Maximum	1.000000	1.000000	1.000000	28.87000
Minimum	0.000000	0.000000	0.000000	22.01000
Std. Dev.	0.497613	0.180258	0.341360	1.568537
Skewness	0.269069	5.199469	2.157277	1.169597
Kurtosis	1.072398	28.03448	5.653846	3.771418
Jarque-Bera	20.02621	3674.316	128.2914	30.33456
Probability	0.000045	0.000000	0.000000	0.000000
Sum	52.00000	116.0000	16.00000	3143.310
Sum Sq. Dev.	29.46667	3.866667	13.86667	292.7765
Observations	120	120	120	120

Uji Common Effect Model

Dependent Variable: Y

Method: Panel Least Squares

Sample: 2016 2019

Periods included: 4

Cross-sections included: 30

Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.289948	0.819612	1.573852	0.1182
X1	-0.045578	0.254690	-0.178955	0.8583
X2	-0.102829	0.138768	-0.741013	0.4602
X3	-0.030497	0.030138	-1.011914	0.3137
R-squared	0.018141	Mean dependent var		0.433333
Adjusted R-squared	-0.007252	S.D. dependent var		0.497613
S.E. of regression	0.499414	Akaike info criterion		1.482004
Sum squared resid	28.93211	Schwarz criterion		1.574920
Log likelihood	-84.92024	Hannan-Quinn criter.		1.519738
F-statistic	0.714419	Durbin-Watson stat		1.868401
Prob(F-statistic)	0.545305			

Uji Fixed Effect Model

Dependent Variable: Y
 Method: Panel Least Squares
 Sample: 2016 2019
 Periods included: 4
 Cross-sections included: 30
 Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.035437	0.961068	1.077381	0.2843
X1	0.063672	0.283775	0.224374	0.8230
X2	-0.055403	0.178998	-0.309519	0.7577
X3	-0.025054	0.033715	-0.743101	0.4594

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.310723	Mean dependent var	0.433333
Adjusted R-squared	0.057196	S.D. dependent var	0.497613
S.E. of regression	0.483173	Akaike info criterion	1.611533
Sum squared resid	20.31069	Schwarz criterion	2.378093
Log likelihood	-63.69197	Hannan-Quinn criter.	1.922836
F-statistic	1.225601	Durbin-Watson stat	2.651774
Prob(F-statistic)	0.227174		

Uji Random Effect Model

Dependent Variable: Y
 Method: Panel EGLS (Cross-section random effects)
 Sample: 2016 2019
 Periods included: 4
 Cross-sections included: 30
 Total panel (balanced) observations: 120
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.249297	0.828489	1.507922	0.1343
X1	-0.021790	0.254426	-0.085643	0.9319
X2	-0.094752	0.142773	-0.663654	0.5082
X3	-0.029864	0.030112	-0.991761	0.3234

Effects Specification

	S.D.	Rho
Cross-section random	0.147748	0.0855
Idiosyncratic random	0.483173	0.9145

Weighted Statistics

R-squared	0.015795	Mean dependent var	0.369680
Adjusted R-squared	-0.009659	S.D. dependent var	0.476559
S.E. of regression	0.478855	Sum squared resid	26.59900
F-statistic	0.620527	Durbin-Watson stat	2.030215
Prob(F-statistic)	0.603100		

Unweighted Statistics

R-squared	0.018019	Mean dependent var	0.433333
Sum squared resid	28.93572	Durbin-Watson stat	1.866263

UJI CHOW

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.273430	(29,87)	0.1951
Cross-section Chi-square	42.456536	29	0.0511

Cross-section fixed effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Sample: 2016 2019

Periods included: 4

Cross-sections included: 30

Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.289948	0.819612	1.573852	0.1182
X1	-0.045578	0.254690	-0.178955	0.8583
X2	-0.102829	0.138768	-0.741013	0.4602
X3	-0.030497	0.030138	-1.011914	0.3137

R-squared	0.018141	Mean dependent var	0.433333
Adjusted R-squared	-0.007252	S.D. dependent var	0.497613
S.E. of regression	0.499414	Akaike info criterion	1.482004
Sum squared resid	28.93211	Schwarz criterion	1.574920
Log likelihood	-84.92024	Hannan-Quinn criter.	1.519738
F-statistic	0.714419	Durbin-Watson stat	1.868401
Prob(F-statistic)	0.545305		

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	0.935682	3	0.8168

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	0.063672	-0.021790	0.015796	0.4965
X2	-0.055403	-0.094752	0.011656	0.7155
X3	-0.025054	-0.029864	0.000230	0.7511

Cross-section random effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 01/26/21 Time: 20:09

Sample: 2016 2019

Periods included: 4

Cross-sections included: 30

Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.035437	0.961068	1.077381	0.2843
X1	0.063672	0.283775	0.224374	0.8230
X2	-0.055403	0.178998	-0.309519	0.7577
X3	-0.025054	0.033715	-0.743101	0.4594

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.310723	Mean dependent var	0.433333
Adjusted R-squared	0.057196	S.D. dependent var	0.497613
S.E. of regression	0.483173	Akaike info criterion	1.611533
Sum squared resid	20.31069	Schwarz criterion	2.378093
Log likelihood	-63.69197	Hannan-Quinn criter.	1.922836
F-statistic	1.225601	Durbin-Watson stat	2.651774
Prob(F-statistic)	0.227174		

UJI LM (Lagrange Multiplier)

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

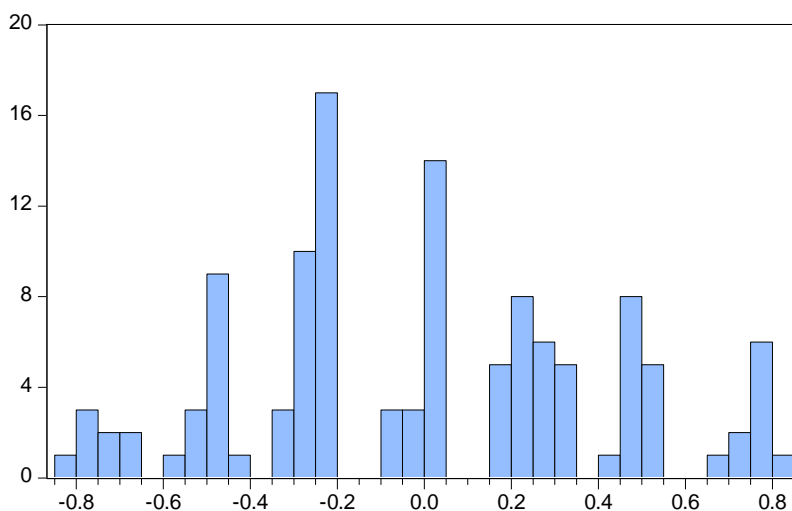
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	0.672103 (0.4123)	3.393465 (0.0655)	4.065568 (0.0438)
Honda	0.819819 (0.2062)	1.842136 (0.0327)	1.882286 (0.0299)
King-Wu	0.819819 (0.2062)	1.842136 (0.0327)	2.004679 (0.0225)
Standardized Honda	0.974964 (0.1648)	2.484447 (0.0065)	-2.201104 --
Standardized King-Wu	0.974964 (0.1648)	2.484447 (0.0065)	-0.426574 --
Gourieriou, et al.*	--	--	4.065568 (< 0.10)

*Mixed chi-square asymptotic critical values:

1%	7.289
5%	4.321
10%	2.952

Uji Normalitas



Series: Standardized Residuals
Sample 2016 2019
Observations 120

Mean 6.48e-18
Median 0.005700
Maximum 0.816482
Minimum -0.810442
Std. Dev. 0.413132
Skewness 0.104884
Kurtosis 2.232096

Jarque-Bera 3.168395
Probability 0.205112

UJI MULTIKOLINIERITAS

	X1	X2	X3
X1	1.000000	0.072836	0.034684
X2	0.072836	1.000000	0.248631
X3	0.034684	0.248631	1.000000

UJI HETEROSKEDASTISITAS

Dependent Variable: RESABS
 Method: Panel Least Squares
 Sample: 2016 2019
 Periods included: 4
 Cross-sections included: 30
 Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.412511	0.366217	1.126412	0.2623
X1	-0.202691	0.113800	-1.781115	0.0775
X2	-0.131297	0.062004	-2.117564	0.0363
X3	0.005498	0.013466	0.408278	0.6838
R-squared	0.066227	Mean dependent var		0.343085
Adjusted R-squared	0.042077	S.D. dependent var		0.227995
S.E. of regression	0.223147	Akaike info criterion		-0.129207
Sum squared resid	5.776170	Schwarz criterion		-0.036291
Log likelihood	11.75243	Hannan-Quinn criter.		-0.091473
F-statistic	2.742382	Durbin-Watson stat		1.569347
Prob(F-statistic)	0.046376			

BIODATA PENELITI

Data Pribadi

Nama : Erwin Muriyanto S
NPM : 11157600480
Tempat dan Tanggal Lahir : Jakarta, 05 Juni 1991
Agama : Kristen Protestan
Kewarganegaraan : Indonesia
Alamat : Kp. Pisangan Rt.018 Rw.005 Kec.
Cakung Kel. Penggilingan Jakarta
Timur
Telepon : 081283367977
Email : erwinroman31@gmail.com

Pendidikan Formal

SDN 06 Pagi Pulo Gebang : 1997 - 2003
SMPN 138, Jakarta : 2003 - 2006
SMA YP IPPI, Jakarta : 2006 - 2010
STIE Indonesia (STEI) Jakarta : Tahun 2015 Sampai sekarang