

DAFTAR LAMPIRAN

Lampiran 1: Data Penelitian

Daftar Perusahaan Sampel

No	Nama Perusahaan	Kode Emiten
1	PT. Indocemet Tunggal Prakarsa Tbk	INTP
2	PT. Semen Baturaja Tbk	SMBR
3	PT. Solusi Bangun Indonesia Tbk	SMCB
4	PT. Waskita Beton Precast Tbk	WSBP
5	PT. Wijaya Karya Beton Tbk	WTON
6	PT. Mark Dynamics Indonesia Tbk	MARK
7	PT. Argha Karya Prima Industry Tbk	AKPI
8	PT. Berlina Tbk	BRNA
9	PT. Toba Pulp Lestari Tbk	INRU
10	PT. Aneka Gas Indonesia Tbk	AGII
11	PT. Ekadharma International Tbk	EKAD
12	PT. Intanwijaya International Tbk	INCI
13	PT. Saranacentral Bajatama Tbk	BAJA
14	PT. Indal Alumunium Industry Tbk	INAI
15	PT. Steel Pipe Industry of Indonesia Tbk	ISSP
16	PT. Krakatau Steel Tbk	KRAS
17	PT. Tembaga Mulia Semanan Tbk	TBMS
18	PT. Lionmesh Prima Tbk	LMSH
19	PT. Central Proteina Prima Tbk	CPRO
20	PT. Japfa Comfeed Indonesia Tbk	JPFA
21	PT. Malindo Feedmill Tbk	MAIN
22	PT. Kirana Megatara Tbk	KMTR
23	PT. Emdeki Utama Tbk	MDKI

24	PT. Duta Pertiwi Nusantara Tbk	DPNS
25	PT. Polychem Indonesia Tbk	ADMG
26	PT. Indo Acidatama Tbk	SRSN
27	PT. Alakasa Industrindo Tbk	ALKA
28	PT. Alumindo Light Metal Industry Tbk	ALMI
29	PT. Betonjaya Manunggal Tbk	BTON
30	PT. Citra Tubindo Tbk	CTBN
31	PT. Kedaung Setia Industrial Tbk	KDSI
32	PT. Champion Pacific Indonesia Tbk	IGAR
33	PT. Impact Pratama Industri Tbk	IMPC
34	PT. Tunas Alpin Tbk	TALF
35	PT. Trias Sentosa Tbk	TRST
36	PT. Yanaprima Hatapersada Tbk	YPAS
37	PT. Fajar Surya Wisesa Tbk	FASW

Pengerjaan Hasil Data Variabel Dependen (*Auditor Switching*)

No	Kode Emiten	<i>Auditor Switching</i>				
		2017	2018	2019	2020	2021
1	INTP	0	1	0	1	0
2	SMBR	0	0	1	1	0
3	SMCB	1	0	1	0	0
4	WSBP	1	1	0	0	1
5	WTON	0	1	0	0	1
6	MARK	0	0	1	1	0
7	AKPI	0	1	1	1	0
8	BRNA	1	0	0	0	1
9	INRU	1	0	1	0	0
10	AGII	0	1	0	0	1
11	EKAD	1	1	1	1	1
12	INCI	1	1	0	0	1
13	BAJA	1	0	0	1	0

14	INAI	1	0	0	1	1
15	ISSP	1	0	0	1	0
16	KRAS	0	1	1	0	0
17	TBMS	0	1	1	1	0
18	LMSH	1	0	0	1	1
19	CPRO	1	1	1	0	0
20	JPFA	1	1	1	0	0
21	MAIN	1	0	0	1	0
22	KMTR	1	0	0	1	1
23	MDKI	0	1	0	0	1
24	DPNS	0	1	0	1	0
25	ADMG	1	0	1	1	1
26	SRSN	1	0	1	0	0
27	ALKA	0	1	1	0	1
28	ALMI	1	0	0	1	0
29	BTON	0	1	0	0	1
30	CTBN	1	1	1	0	0
31	KDSI	0	1	1	0	0
32	IGAR	1	0	0	1	1
33	IMPC	1	0	0	1	0
34	TALF	1	0	0	1	0
35	TRST	1	1	0	0	1
36	YPAS	0	1	0	0	1
37	FASW	0	0	1	1	0

Pengerjaan Hasil Data Variabel Independen (Ukuran KAP)

No	Kode Emiten	Ukuran KAP				
		2017	2018	2019	2020	2021
1	INTP	0	1	1	1	1
2	SMBR	0	0	0	0	0
3	SMCB	1	1	0	0	0

4	WSBP	1	0	0	0	0
5	WTON	0	0	0	0	0
6	MARK	0	0	0	0	0
7	AKPI	1	1	1	0	0
8	BRNA	0	0	0	0	0
9	INRU	0	0	0	0	0
10	AGII	0	0	0	0	0
11	EKAD	0	0	0	0	0
12	INCI	0	0	0	0	0
13	BAJA	0	0	0	0	0
14	INAI	0	0	0	0	0
15	ISSP	0	0	0	0	0
16	KRAS	0	1	1	1	1
17	TBMS	0	1	1	1	1
18	LMSH	0	0	0	0	0
19	CPRO	1	1	1	1	1
20	JPFA	1	1	1	1	1
21	MAIN	1	1	1	1	1
22	KMTR	0	0	0	0	0
23	MDKI	0	0	0	0	0
24	DPNS	0	0	0	0	0
25	ADMG	1	1	1	1	1
26	SRSN	0	0	0	0	0
27	ALKA	0	0	0	0	0
28	ALMI	0	0	0	0	0
29	BTON	0	0	0	0	0
30	CTBN	1	1	0	0	0
31	KDSI	0	0	0	0	0
32	IGAR	1	1	1	1	1
33	IMPC	0	0	0	0	0
34	TALF	0	0	0	0	0

35	TRST	1	0	0	0	0
36	YPAS	0	0	0	0	0
37	FASW	0	0	1	0	0

Pengerjaan Hasil Data Variabel Independen (*Audi Delay*)

No	Kode Emiten	<i>Audit Delay</i>				
		2017	2018	2019	2020	2021
1	INTP	74	78	78	77	82
2	SMBR	22	45	45	53	46
3	SMCB	113	88	59	49	53
4	WSBP	59	51	69	82	125
5	WTON	43	53	52	49	49
6	MARK	71	74	121	89	82
7	AKPI	82	85	139	81	84
8	BRNA	86	92	132	140	119
9	INRU	59	65	83	138	77
10	AGII	85	87	162	90	98
11	EKAD	82	74	80	85	95
12	INCI	85	84	84	88	84
13	BAJA	71	84	106	95	101
14	INAI	75	81	80	112	102
15	ISSP	85	84	51	78	78
16	KRAS	68	68	94	144	90
17	TBMS	87	86	83	90	90
18	LMSH	74	77	76	119	115
19	CPRO	173	88	267	272	119
20	JPFA	59	64	59	59	60
21	MAIN	99	88	121	90	90
22	KMTR	50	53	56	56	56
23	MDKI	86	86	78	77	87
24	DPNS	79	79	70	90	69

25	ADMG	85	87	126	90	104
26	SRSN	71	86	87	88	89
27	ALKA	86	86	84	88	84
28	ALMI	82	79	80	137	46
29	BTON	81	101	91	90	111
30	CTBN	86	86	69	81	82
31	KDSI	57	70	62	116	112
32	IGAR	78	86	118	88	90
33	IMPC	81	81	90	97	88
34	TALF	75	70	80	106	87
35	TRST	88	84	140	147	116
36	YPAS	68	70	70	74	70
37	FASW	50	39	42	60	45

Pengerjaan Hasil Data Variabel Independen (*Financial Distress*)

No	Kode Emiten	<i>Financial Distress</i>				
		2017	2018	2019	2020	2021
1	INTP	0,175398	0,196669	0,200495	0,233061	0,267454
2	SMBR	0,482726	0,594302	0,599885	0,683499	0,6784
3	SMCB	1,727044	1,909316	1,802318	1,740898	0,921958
4	WSBP	1,039135	0,931208	0,985251	8,121551	-3,47688
5	WTON	1,572104	1,831467	1,946574	1,50961	1,589467
6	MARK	0,519973	0,337946	0,475652	0,757693	0,450242
7	AKPI	1,436797	1,488512	1,230421	1,012554	1,280048
8	BRNA	1,303411	1,191212	1,372781	1,563791	1,374332
9	INRU	1,073414	1,416483	2,193325	2,019653	2,518051
10	AGII	0,88493	1,111879	1,127851	1,105606	1,278752
11	EKAD	0,202092	0,177599	0,134127	0,136101	0,131178
12	INCI	0,131935	0,22319	0,192058	0,206007	0,345503
13	BAJA	4,502092	10,77687	10,28053	4,948302	2,391995
14	INAI	3,375977	3,609272	2,79898	3,343348	2,991993

15	ISSP	1,206792	1,227493	1,073314	0,821884	0,874072
16	KRAS	1,220621	1,387672	8,232161	6,76949	6,227894
17	TBMS	3,513441	3,451646	2,21677	2,050023	1,563298
18	LMSH	0,195711	0,206004	0,294408	0,324267	0,258668
19	CPRO	-4,93533	8,746435	17,21064	7,940695	1,253599
20	JPFA	1,152886	1,255356	1,199916	1,274082	1,181965
21	MAIN	1,393815	1,23597	1,250714	1,274609	1,488371
22	KMTR	1,2451	1,43393	1,240559	1,475948	1,739645
23	MDKI	0,137696	0,09936	0,10714	0,094052	0,088486
24	DPNS	0,151794	0,160155	0,127754	0,11406	0,176277
25	ADMG	0,561448	0,151384	0,228102	0,228797	0,188748
26	SRSN	0,57092	0,43741	0,514275	0,542552	0,414259
27	ALKA	2,888461	5,442557	4,771648	2,979241	2,876597
28	ALMI	5,272015	7,501407	786,9311	-6,30052	1,55452
29	BTON	0,186658	0,186769	0,251457	0,244817	0,368638
30	CTBN	0,419291	0,576456	0,698587	0,31304	0,528447
31	KDSI	1,735703	1,506284	1,061229	0,877569	0,873934
32	IGAR	0,160824	0,180743	0,150243	0,121771	0,170511
33	IMPC	0,780171	0,727269	0,77601	0,839884	0,706779
34	TALF	0,202406	0,21799	0,318154	0,445299	0,332656
35	TRST	0,687061	0,915179	1,000046	0,863103	0,879585
36	YPAS	1,388352	1,801128	1,29286	0,523913	1,115859
37	FASW	1,849449	1,556963	1,291267	1,512122	1,611931

Lampiran 2 : Hasil *Eviews* versi 12

Analisis Statistik Deskriptif

Date: 06/19/22 Time: 15:44 Sample: 2017 2021				
	AS	UKAP	AD	FD
Mean	0.497297	0.254054	85.50270	5.708767
Median	0.000000	0.000000	84.00000	1.012554
Maximum	1.000000	1.000000	272.0000	786.9311
Minimum	0.000000	0.000000	22.00000	-6.300520
Std. Dev.	0.501350	0.436509	30.57370	57.79654
Skewness	0.010811	1.129934	2.622758	13.45733
Kurtosis	1.000117	2.276750	15.90757	182.4011
Jarque-Bera	30.83333	43.39861	1496.349	253674.7
Probability	0.000000	0.000000	0.000000	0.000000
Sum	92.00000	47.00000	15818.00	1056.122
Sum Sq. Dev.	46.24865	35.05946	171994.2	614641.0
Observations	185	185	185	185

Menilai Keseluruhan Model (*Overall Model Fit*)

McFadden R-squared	0.028481	Mean dependent var	0.497297
S.D. dependent var	0.501350	S.E. of regression	0.496168
Akaike info criterion	1.390026	Sum squared resid	44.55904
Schwarz criterion	1.459655	Log likelihood	-124.5774
Hannan-Quinn criter.	1.418245	Deviance	249.1547
Restr. deviance	256.4591	Restr. log likelihood	-128.2295
LR statistic	7.304319	Avg. log likelihood	-0.673391
Prob(LR statistic)	0.062805		

Menguji Kelayakan Model (*Goodness of Fit Test*)

Goodness-of-Fit Evaluation for Binary Specification								
Andrews and Hosmer-Lemeshow Tests								
Equation: UNTITLED								
Date: 06/19/22 Time: 15:47								
Grouping based upon predicted risk (randomize ties)								
Quantile of Risk			Dep=0		Dep=1		Total Obs	H-L Value
Low	High		Actual	Expect	Actual	Expect		
1	5.E-24	0.4283	11	11.3398	7	6.66019	18	0.02752
2	0.4289	0.4388	10	10.7718	9	8.22815	19	0.12771
3	0.4391	0.4477	11	10.0020	7	7.99801	18	0.22411
4	0.4499	0.4609	7	10.3183	12	8.68169	19	2.33547
5	0.4611	0.4681	13	9.62480	5	8.37520	18	2.54381
6	0.4681	0.4716	12	10.0738	7	8.92623	19	0.78399
7	0.4719	0.4785	9	9.45339	9	8.54661	18	0.04580
8	0.4803	0.6328	7	8.63863	12	10.3614	19	0.56997
9	0.6338	0.6549	6	6.45874	12	11.5413	18	0.05082
10	0.6551	0.7645	7	6.31872	12	12.6813	19	0.11006
Total			93	93.0000	92	92.0000	185	6.81927
H-L Statistic			6.8193		Prob. Chi-Sq(8)		0.5563	
Andrews Statistic			7.5495		Prob. Chi-Sq(10)		0.6727	

Analisis Regresi Logistik

Dependent Variable: AS				
Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)				
Date: 06/17/22 Time: 13:31				
Sample: 2017 2021				
Included observations: 185				
Convergence achieved after 9 iterations				
Coefficient covariance computed using observed Hessian				
Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-0.252241	0.446711	-0.564662	0.5723
UKAP	0.774597	0.360571	2.148250	0.0317
AD	0.001843	0.005238	0.351879	0.7249
FD	-0.068106	0.067637	-1.006928	0.3140

Hasil Uji z (Parsial)

Dependent Variable: AS				
Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)				
Date: 06/17/22 Time: 13:31				
Sample: 2017 2021				
Included observations: 185				
Convergence achieved after 9 iterations				
Coefficient covariance computed using observed Hessian				
Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-0.252241	0.446711	-0.564662	0.5723
UKAP	0.774597	0.360571	2.148250	0.0317
AD	0.001843	0.005238	0.351879	0.7249
FD	-0.068106	0.067637	-1.006928	0.3140
McFadden R-squared	0.028481	Mean dependent var	0.497297	
S.D. dependent var	0.501350	S.E. of regression	0.496168	
Akaike info criterion	1.390026	Sum squared resid	44.55904	
Schwarz criterion	1.459655	Log likelihood	-124.5774	
Hannan-Quinn criter.	1.418245	Deviance	249.1547	
Restr. deviance	256.4591	Restr. log likelihood	-128.2295	
LR statistic	7.304319	Avg. log likelihood	-0.673391	
Prob(LR statistic)	0.062805			
Obs with Dep=0	93	Total obs	185	
Obs with Dep=1	92			

Tabel Chi Square

df	0,1	0,05	0,025	0,001	0,005
1	2,705543	3,841459	5,023886	6,634897	7,879439
2	4,605170	5,991465	7,377759	9,210340	10,596635
3	6,251389	7,814728	9,348404	11,344867	12,838156
4	7,779440	9,487729	11,143287	13,276704	14,860259
5	9,236357	11,070498	12,832502	15,086272	16,749602
6	10,644641	12,591587	14,449375	16,811894	18,547584
7	12,017037	14,067140	16,012764	18,475307	20,277740
8	13,361566	15,507313	17,534546	20,090235	21,954955
9	14,683657	16,918978	19,022768	21,665994	23,589351
10	15,987179	18,307038	20,483177	23,209251	25,188180
11	17,275009	19,675138	21,920049	24,724970	26,756849
12	18,549348	21,026070	23,336664	26,216967	28,299519
13	19,811929	22,362032	24,735605	27,688250	29,819471
14	21,064144	23,684791	26,118948	29,141238	31,319350
15	22,307130	24,995790	27,488393	30,577914	32,801321
16	23,541829	26,296228	28,845351	31,999927	34,267187
17	24,769035	27,587112	30,191009	33,408664	35,718466
18	25,989423	28,869299	31,526378	34,805306	37,156451
19	27,203571	30,143527	32,852327	36,190869	38,582257
20	28,411981	31,410433	34,169607	37,566235	39,996846
21	29,615089	32,670573	35,478876	38,932173	41,401065
22	30,813282	33,924438	36,780712	40,289360	42,795655
23	32,006900	35,172462	38,075627	41,638398	44,181275
24	33,196244	36,415029	39,364077	42,979820	45,558512
25	34,381587	37,652484	40,646469	44,314105	46,927890
26	35,563171	38,885139	41,923170	45,641683	48,289882
27	36,741217	40,113272	43,194511	46,962942	49,644915
28	37,915923	41,337138	44,460792	48,278236	50,993376
29	39,087470	42,556968	45,722286	49,587884	52,335618
30	40,256024	43,772972	46,979242	50,892181	53,671962
31	41,421736	44,985343	48,231890	52,191395	55,002704
32	42,584745	46,194260	49,480438	53,485772	56,328115
33	43,745180	47,399884	50,725080	54,775540	57,648445
34	44,903158	48,602367	51,965995	56,060909	58,963926
35	46,058788	49,801850	53,203349	57,342073	60,274771
36	47,212174	50,998460	54,437294	58,619215	61,581179
37	48,363408	52,192320	55,667973	59,892500	62,883335
38	49,512580	53,383541	56,895521	61,162087	64,181412
39	50,659770	54,572228	58,120060	62,428121	65,475571
40	51,805057	55,758479	59,341707	63,690740	66,765962

Lampiran 3 : Daftar Riwayat Hidup Peneliti**Data Pribadi**

Nama : Elvira Nurulita
NIM : 11180000165
Tempat dan Tanggal Lahir : Jakarta, 30 April 2000
Agama : Islam
Kewarganegaraan : Indonesia
Alamat : Kp. Pisangan RT 11/RW 05 No. 95 Kel.
Penggilingan, Kec. Cakung, Jakarta Timur,
DKI Jakarta 13940
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Pendidikan Formal

SDN 07 Pulogebang : Lulus tahun 2012
SMPN 262 Jakarta : Lulus Tahun 2015
SMAN 102 Jakarta : Lulus Tahun 2018
STIE Indonesia, Jakarta : Tahun 2018 sampai sekarang

Pengalaman Organisasi

2012 – 2015 : Anggota Pramuka SMPN 262 Jakarta
2018 – 2021 : Bendahara Karang Taruna RT 11/RW 05
2018 – Sekarang : Pengurus RMNI STIE Indonesia Jakarta