

LAMPIRAN

Lampiran 1

Daftar Perusahaan Sampel Tahun 2016-2018

No.	Kode Perusahaan	Keterangan
1.	SMCB	Holcim Indonesia Tbk
2.	KIAS	Keramika Indonesia Assosiasi Tbk
3.	BAJA	Saranacentral Bajatama Tbk
4.	ISSP	Steel pipe Industry of Indonesia Tbk
5.	NIKL	Pelat Timah Nusantara Tbk
6.	PICO	Pelangi Indah Canindo Tbk
7.	EKAD	Ekadharma International Tbk
8.	ETWA	Eterindo Wahanatama Tbk)
9.	INCI	Intan Wijaya International Tbk
10.	SIMA	Siwani Makmur Tbk
11.	JPFA	Japfa Comfeed Indonesia Tbk
12.	MAIN	Malindo Feedmill Tbk
13.	TIRT	Tirta Mahakam Resources Tbk
14.	KBRI	Kertas Basuki Rachmat Indonesia Tbk
15.	SPMA	Suparma Tbk
16.	KRAH	Grand Kartech Tbk
17.	BRAM	Indo Kordsa Tbk
18.	HDTX	Panasia Indo Resources Tbk
19.	PBRX	Pan Brothers Tbk
20.	RICY	Ricky Putra Globalindo Tbk
21.	SSTM *	Sunson Textile Manufacture Tbk
22.	TRIS	Trisula International Tbk
23.	UNIT	Nusantara Inti Corpora Tbk
24.	KLBM	Kabelindo Murni Tbk
25.	SCCO	Supreme Cable Manufacturing Corporation Tbk
26.	PTSN	Sat Nusapersada Tbk
27.	MYOR	Mayora Indah Tbk
28.	STTP	Siantar Top Tbk
29.	RMBA	Bentoel International Investama Tbk
30.	KAEF	Kimia Farma Tbk
31.	SIDO	Industri Jamu dan Farmasi Sido Tbk
32.	MRAT	Mustika Ratu Tbk
33.	LMPI	Langgeng Makmur Industri Tbk

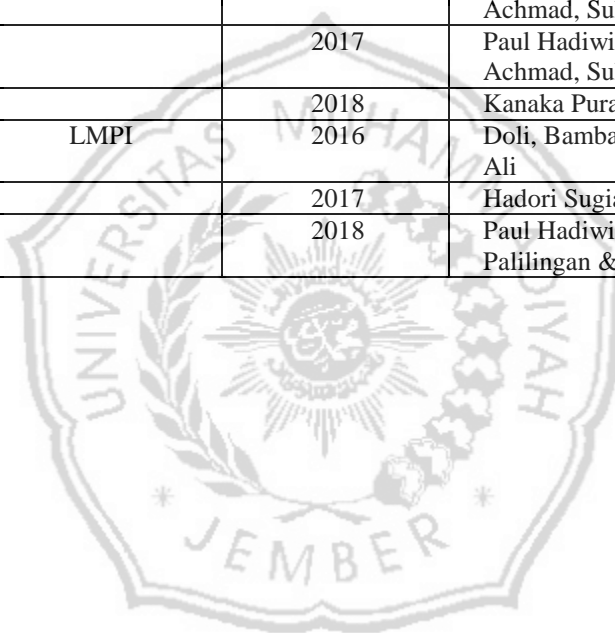
Lampiran 2

Daftar KAP Perusahaan Sampel Tahun 2016-2018

No.	Nama	Tahun	Nama KAP
1.	SMCB	2016	Purwanton, Sungkoro & Surja
		2017	Purwanton, Sungkoro & Surja
		2018	Satrio Bing Eny & Rekan
2.	KIAS	2016	Mulyamin Sensi Suryanto & Lianny
		2017	Siddharta Widjaja & Rekan
		2018	Siddharta Widjaja & Rekan
3.	BAJA	2016	Tjahjadi & Tamara
		2017	Tjahjadi & Tamara
		2018	Mirawati Sensi Idris
4.	ISSP	2016	Hadori Sugiarto Adi & Rekan
		2017	Hadori Sugiarto Adi & Rekan
		2018	Kanaka Puradiredja, Suhartono
5.	NIKL	2016	Siddharta Widjaja & Rekan
		2017	Siddharta Widjaja & Rekan
		2018	Satrio Bing Eny & Rekan
6.	PICO	2016	Djoko, Sidik & Indra
		2017	Herman Dody Tanumihardja & Rekan
		2018	Herman Dody Tanumihardja & Rekan
7.	EKAD	2016	Budiman, Wawan, Pamudji & Rekan
		2017	Hendrawinata Eddy siddharta & Tanzil
		2018	Kanaka Puradiredja, Suhartono
8.	ETWA	2016	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
		2017	Bharata, Arifin, Mumajad & Sayuti
		2018	Bharata, Arifin, Mumajad & Sayuti
9.	INCI	2016	Hendrawinata Eddy siddharta & Tanzil
		2017	Hendrawinata Eddy siddharta & Tanzil
		2018	Kanaka Puradiredja, Suhartono
10.	SIMA	2016	Y. Santosa dan Rekan
		2017	Y. Santosa dan Rekan
		2018	Djoko, Sidik & Indra
11.	JPFA	2016	Mulyamin Sensi Suryanto & Lianny
		2017	Mirawati Sensi Idris
		2018	Purwanton, Sungkoro & Surja
12.	MAIN	2016	Anwar & Rekan
		2017	Anwar & Rekan
		2018	Tanudiredja, Wibisana Rintis & Rekan
13.	TIRT	2016	Pieter, Uways & Rekan
		2017	S. Mannan, Ardiansyah & Rekan
		2018	S. Mannan, Ardiansyah & Rekan
14.	KBRI	2016	Hendrawinata Eddy siddharta & Tanzil
		2017	Hendrawinata Eddy siddharta & Tanzil
		2018	Kanaka Puradiredja, Suhartono
15.	SPMA	2016	Paul Hadiwata, Hidajat, Arsono, Achmad,

			Suharli & Rekan
		2017	Hadori Sugiarto Adi & Rekan
		2018	Hadori Sugiarto Adi & Rekan
16.	KRAH	2016	Hendrawinata Eddy siddharta & Tanzil
		2017	Rama Wendra
		2018	Rama Wendra
17.	BRAM	2016	Osman Bing Satrio & Eny
		2017	Satrio Bing Eny & Rekan
		2018	Siddharta Widjaja & Rekan
18.	HDTX	2016	Drs. Bambang Sudaryono & Rekan
		2017	Mirawati Sensi Idris
		2018	Mirawati Sensi Idris
19.	PBRX	2016	Doli, Bambang, Sulistiyanto, Dadang & Ali
		2017	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
		2018	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
20.	RICY	2016	Joachim Poltak Lian & Rekan
		2017	Johannes Juara & Rekan
		2018	Joachim Poltak Lian & Rekan
21.	SSTM	2016	Doli, Bambang, Sulistiyanto, Dadang & Ali
		2017	Doli, Bambang, Sulistiyanto, Dadang & Ali
		2018	Ishak, Saleh, Soewondo & Rekan
22.	TRIS	2016	Gideon Adi & Rekan
		2017	Gideon Adi & Rekan
		2018	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
23.	UNIT	2016	Achmad, Rasyid, Hisbullah & Jerry
		2017	Achmad, Rasyid, Hisbullah & Jerry
		2018	Budiman, Wawan, Pamudji & Rekan
24.	KLBM	2016	Doli, Bambang, Sulistiyanto, Dadang & Ali
		2017	Anwar & Rekan
		2018	Kanaka Puradiredja, Suhartono
25.	SCCO	2016	Doli, Bambang, Sulistiyanto, Dadang & Ali
		2017	Doli, Bambang, Sulistiyanto, Dadang & Ali
		2018	Kanaka Puradiredja, Suhartono
26.	PTSN	2016	Johan Malonda Mustika & Rekan
		2017	Joachim Poltak Lian & Rekan
		2018	Johan Malonda Mustika & Rekan
27.	MYOR	2016	Mulyamin Sensi Suryanto & Lianny
		2017	Mirawati Sensi Idris
		2018	Mirawati Sensi Idris
28.	STTP	2016	Hadori Sugiarto Adi & Rekan

		2017	Hadori Sugiarto Adi & Rekan
		2018	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
29.	RMBA	2016	Tanudiredja, Wibisana, Rintis & Rekan
		2017	Satrio Bing Eny & Rekan
		2018	Satrio Bing Eny & Rekan
30.	KAEF	2016	Hendrawinata Eddy Siddharta & Tanzil
		2017	Hadori Sugiarto Adi & Rekan
		2018	Hadori Sugiarto Adi & Rekan
31.	SIDO	2016	Anwar & Rekan
		2017	Anwar & Rekan
		2018	Purwantonono, Sungkoro & Surja
32.	MRAT	2016	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
		2017	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
		2018	Kanaka Puradiredja, Suhartono
33.	LMPI	2016	Doli, Bambang, Sulistiyanto, Dadang & Ali
		2017	Hadori Sugiarto Adi & Rekan
		2018	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan



Lampiran 3

Daftar *Audit Fee* Perusahaan Sampel tahun 2016-2018

No.	Nama	Tahun	<i>Audit Fee</i>
1.	SMCB	2016	655.000.000
		2017	700000000
		2018	3.200.000.000
2.	KIAS	2016	225.000.000
		2017	548.142.000
		2018	574.244.000
3.	BAJA	2016	205.000.000
		2017	205.000.000
		2018	345.000.000
4.	ISSP	2016	520.000.000
		2017	520.000.000
		2018	600.000.000
5.	NIKL	2016	736.000.000
		2017	732.000.000
		2018	415.000.000
6.	PICO	2016	156.000.000
		2017	162.300.000
		2018	165.000.000
7.	EKAD	2016	200.000.000
		2017	215.000.000
		2018	226.785.552
8.	ETWA	2016	100.000.000
		2017	118.400.000
		2018	120.000.000
9.	INCI	2016	186.735.000
		2017	190.000.000
		2018	193.258.000
10.	SIMA	2016	121.000.000
		2017	123.000.000
		2018	130.878.000
11.	JPFA	2016	1.947.000.000
		2017	4.447.000.000
		2018	4.930.000.000
12.	MAIN	2016	385.000.000
		2017	420.000.000
		2018	568.000.000
13.	TIRT	2016	134.000.000
		2017	148.000.000
		2018	151.000.000
14.	KBRI	2016	185.000.000
		2017	187.500.000
		2018	192.675.322
15.	SPMA	2016	629.300.000
		2017	645.000.000

		2018	670.000.000
16.	KRAH	2016	186.700.000
		2017	187.000.000
		2018	189.678.900
17.	BRAM	2016	1.000.000.000
		2017	1.035.000.000
		2018	1.076.000.000
18.	HDTX	2016	150.000.000
		2017	142.000.000
		2018	166.000.000
19.	PBRX	2016	113.900.000
		2017	129.000.000
		2018	132.000.000
20.	RICY	2016	874.500.000
		2017	883.750.000
		2018	985.890.000
21.	SSTM	2016	100.000.000
		2017	100.000.000
		2018	150.000.000
22.	TRIS	2016	182.500.000
		2017	183.990.000
		2018	210.000.000
23.	UNIT	2016	200.000.000
		2017	200.000.000
		2018	350.000.000
24.	KLBM	2016	100.000.000
		2017	125.000.000
		2018	134.000.000
25.	SCCO	2016	230.969.852
		2017	145.386.690
		2018	210.508.864
26.	PTSN	2016	203.000.000
		2017	150.000.000
		2018	375.000.000
27.	MYOR	2016	235.000.000
		2017	208.000.000
		2018	256.899.000
28.	STTP	2016	600.000.000
		2017	635.890.000
		2018	723.555.000
29.	RMBA	2016	790.000.000
		2017	2.900.000.000
		2018	3.470.671.082
30.	KAEF	2016	645.000.000
		2017	645.000.000
		2018	790.000.000
31.	SIDO	2016	400.000.000
		2017	450.000.000

		2018	550.000.000
32.	MRAT	2016	628.000.000
		2017	629.000.000
		2018	636.789.000
33.	LMPI	2016	560.000.000
		2017	629.500.000
		2018	650.000.000



Lampiran 4

Daftar Afiliasi *Big 4* & *Non Big 4* Perusahaan Sampel 2016-2018

No.	Nama	Tahun	Nama KAP
1.	SMCB	2016	KAP Big 4
		2017	KAP Big 4
		2018	KAP Big 4
2.	KIAS	2016	KAP non Big 4
		2017	KAP Big 4
		2018	KAP Big 4
3.	BAJA	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
4.	ISSP	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
5.	NIKL	2016	KAP Big 4
		2017	KAP Big 4
		2018	KAP Big 4
6.	PICO	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
7.	EKAD	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
8.	ETWA	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
9.	INCI	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
10.	SIMA	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
11.	JPFA	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP Big 4
12.	MAIN	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP Big 4
13.	TIRT	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
14.	KBRI	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
15.	SPMA	2016	KAP non Big 4
		2017	KAP non Big 4

		2018	KAP non Big 4
16.	KRAH	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
17.	BRAM	2016	KAP Big 4
		2017	KAP Big 4
		2018	KAP Big 4
18.	HDTX	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
19.	PBRX	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
20.	RICY	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
21.	SSTM	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
22.	TRIS	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
23.	UNIT	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
24.	KLBM	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
25.	SCCO	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
26.	PTSN	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
27.	MYOR	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
28.	STTP	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
29.	RMBA	2016	KAP Big 4
		2017	KAP Big 4
		2018	KAP Big 4
30.	KAEF	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
31.	SIDO	2016	KAP non Big 4
		2017	KAP non Big 4

		2018	KAP Big 4
32.	MRAT	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4
33.	LMPI	2016	KAP non Big 4
		2017	KAP non Big 4
		2018	KAP non Big 4



Lampiran 5

Tabulasi Data Auditor Switching Tahun 2016-2018

No.	Nama	Tahun	AUDITOR SWITCHING
1.	SMCB	2016	0
		2017	0
		2018	1
2.	KIAS	2016	0
		2017	1
		2018	0
3.	BAJA	2016	0
		2017	0
		2018	1
4.	ISSP	2016	0
		2017	0
		2018	1
5.	NIKL	2016	0
		2017	0
		2018	1
6.	PICO	2016	0
		2017	1
		2018	0
7.	EKAD	2016	0
		2017	1
		2018	1
8.	ETWA	2016	0
		2017	1
		2018	0
9.	INCI	2016	0
		2017	0
		2018	1
10.	SIMA	2016	0
		2017	0
		2018	1
11.	JPFA	2016	0
		2017	1
		2018	1
12.	MAIN	2016	0
		2017	0
		2018	1
13.	TIRT	2016	0
		2017	1
		2018	0
14.	KBRI	2016	0
		2017	0
		2018	1
15.	SPMA	2016	0

		2017	1
		2018	0
16.	KRAH	2016	0
		2017	1
		2018	0
17.	BRAM	2016	0
		2017	0
		2018	1
18.	HDTX	2016	0
		2017	1
		2018	0
19.	PBRX	2016	0
		2017	1
		2018	0
20.	RICY	2016	0
		2017	1
		2018	1
21.	SSTM	2016	0
		2017	0
		2018	1
22.	TRIS	2016	0
		2017	0
		2018	1
23.	UNIT	2016	0
		2017	0
		2018	1
24.	KLBM	2016	0
		2017	1
		2018	1
25.	SCCO	2016	0
		2017	0
		2018	1
26.	PTSN	2016	0
		2017	1
		2018	1
27.	MYOR	2016	0
		2017	1
		2018	0
28.	STTP	2016	0
		2017	0
		2018	1
29.	RMBA	2016	0
		2017	1
		2018	0
30.	KAEF	2016	0
		2017	1
		2018	0
31.	SIDO	2016	0

		2017	0
		2018	1
32.	MRAT	2016	0
		2017	0
		2018	1
33.	LMPI	2016	0
		2017	1
		2018	1



Lampiran 6

Tabulasi Data *DER* Tahun 2016-2018

No.	Nama	Tahun	DER
1.	SMCB	2016	1,05
		2017	1,45
		2018	1,73
2.	KIAS	2016	0,17
		2017	0,22
		2018	0,24
3.	BAJA	2016	4,87
		2017	4,00
		2018	4,50
4.	ISSP	2016	1,13
		2017	1,28
		2018	1,21
5.	NIKL	2016	2,04
		2017	1,99
		2018	2,03
6.	PICO	2016	1,45
		2017	1,40
		2018	1,58
7.	EKAD	2016	0,33
		2017	0,19
		2018	0,20
8.	ETWA	2016	16,59
		2017	162,19
		2018	-10,19
9.	INCI	2016	0,10
		2017	0,11
		2018	0,13
10.	SIMA	2016	0,39
		2017	0,42
		2018	2,04
11.	JPFA	2016	1,81
		2017	1,05
		2018	1,15
12.	MAIN	2016	1,56
		2017	1,13
		2018	1,39
13.	TIRT	2016	7,37
		2017	5,43
		2018	5,94
14.	KBRI	2016	1,79
		2017	2,01
		2018	3,00
15.	SPMA	2016	0,64
		2017	0,49

		2018	0,45
16.	KRAH	2016	2,02
		2017	2,36
		2018	4,15
17.	BRAM	2016	0,60
		2017	0,50
		2018	0,40
18.	HDTX	2016	2,49
		2017	3,03
		2018	11,10
19.	PBRX	2016	1,05
		2017	1,28
		2018	1,44
20.	RICY	2016	1,99
		2017	2,12
		2018	2,19
21.	SSTM	2016	1,96
		2017	1,55
		2018	1,85
22.	TRIS	2016	0,74
		2017	0,85
		2018	0,53
23.	UNIT	2016	0,90
		2017	0,77
		2018	0,74
24.	KLBM	2016	1,21
		2017	0,99
		2018	0,56
25.	SCCO	2016	0,92
		2017	1,01
		2018	0,47
26.	PTSN	2016	0,29
		2017	0,31
		2018	0,33
27.	MYOR	2016	0,98
		2017	1,06
		2018	1,03
28.	STTP	2016	0,90
		2017	1,00
		2018	0,69
29.	RMBA	2016	-5,02
		2017	0,43
		2018	0,58
30.	KAEF	2016	0,74
		2017	0,51
		2018	1,37
31.	SIDO	2016	0,74
		2017	1,03

		2018	1,37
32.	MRAT	2016	0,32
		2017	0,31
		2018	0,36
33.	LMPI	2016	0,98
		2017	0,99
		2018	1,22



Lampiran 7

Tabulasi Data Audit Fee Tahun 2016-2018

No.	Nama	Tahun	Logaritma Natural (\ln_n)
1.	SMCB	2016	20,30014579
		2017	20,36659089
		2018	21,88641665
2.	KIAS	2016	19,23161096
		2017	20,12204494
		2018	20,16856495
3.	BAJA	2016	19,13852054
		2017	19,13852054
		2018	19,65905497
4.	ISSP	2016	20,06933937
		2017	20,06933937
		2018	20,21244021
5.	NIKL	2016	20,41674068
		2017	20,41129107
		2018	19,84378908
6.	PICO	2016	18,86536657
		2017	18,90495703
		2018	18,92145603
7.	EKAD	2016	19,11382792
		2017	19,18614859
		2018	19,23951542
8.	ETWA	2016	18,42068074
		2017	18,58957928
		2018	18,6030023
9.	INCI	2016	19,04520106
		2017	19,06253463
		2018	19,07953664
10.	SIMA	2016	18,6113011
		2017	18,62769491
		2018	18,68977615
11.	JPFA	2016	21,38955556
		2017	22,21549555
		2018	22,31860483
12.	MAIN	2016	19,76875389
		2017	19,85576527
		2018	20,15763198
13.	TIRT	2016	18,71335036
		2017	18,81272283
		2018	18,83279039
14.	KBRI	2016	19,03586638
		2017	19,0492894
		2018	19,07651706
15.	SPMA	2016	20,26011865
		2017	20,28476087

		2018	20,32278827
16.	KRAH	2016	19,04501361
		2017	19,04661917
		2018	19,0608432
17.	BRAM	2016	20,72326584
		2017	20,75766726
		2018	20,7965163
18.	HDTX	2016	18,82614585
		2017	18,77133762
		2018	18,92749835
19.	PBRX	2016	18,55083143
		2017	18,67532296
		2018	18,69831248
20.	RICY	2016	20,58916285
		2017	20,59968478
		2018	20,70905534
21.	SSTM	2016	18,42068074
		2017	18,42068074
		2018	18,82614585
22.	TRIS	2016	19,02226073
		2017	19,03039197
		2018	19,16261809
23.	UNIT	2016	19,11382792
		2017	19,11382792
		2018	19,67344371
24.	KLBM	2016	18,42068074
		2017	18,6438243
		2018	18,71335036
25.	SCCO	2016	19,25779775
		2017	18,79490758
		2018	19,16503832
26.	PTSN	2016	19,12871654
		2017	18,82614585
		2018	19,74243658
27.	MYOR	2016	19,27509607
		2017	19,15304864
		2018	19,36419357
28.	STTP	2016	20,21244021
		2017	20,27053615
		2018	20,39968712
29.	RMBA	2016	20,4875435
		2017	21,78797657
		2018	21,96761381
30.	KAEF	2016	20,28476087
		2017	20,28476087
		2018	20,4875435
31.	SIDO	2016	19,80697511
		2017	19,92475814

		2018	20,12542884
32.	MRAT	2016	20,25805072
		2017	20,25964181
		2018	20,27194892
33.	LMPI	2016	20,14344734
		2017	20,26043641
		2018	20,29248292



Lampiran 8

Tabulasi data Reputasi Auditor Tahun 2016-2018

No.	Nama	Tahun	REPUTASI AUDITOR
1.	SMCB	2016	1
		2017	1
		2018	1
2.	KIAS	2016	0
		2017	1
		2018	1
3.	BAJA	2016	0
		2017	0
		2018	0
4.	ISSP	2016	0
		2017	0
		2018	0
5.	NIKL	2016	1
		2017	1
		2018	1
6.	PICO	2016	0
		2017	0
		2018	0
7.	EKAD	2016	0
		2017	0
		2018	0
8.	ETWA	2016	0
		2017	0
		2018	0
9.	INCI	2016	0
		2017	0
		2018	0
10.	SIMA	2016	0
		2017	0
		2018	0
11.	JPFA	2016	0
		2017	0
		2018	1
12.	MAIN	2016	0
		2017	0
		2018	1
13.	TIRT	2016	0
		2017	0
		2018	0
14.	KBRI	2016	0
		2017	0
		2018	0
15.	SPMA	2016	0

		2017	0
		2018	0
16.	KRAH	2016	0
		2017	0
		2018	0
17.	BRAM	2016	1
		2017	1
		2018	1
18.	HDTX	2016	0
		2017	0
		2018	0
19.	PBRX	2016	0
		2017	0
		2018	0
20.	RICY	2016	0
		2017	0
		2018	0
21.	SSTM	2016	0
		2017	0
		2018	0
22.	TRIS	2016	0
		2017	0
		2018	0
23.	UNIT	2016	0
		2017	0
		2018	0
24.	KLBM	2016	0
		2017	0
		2018	0
25.	SCCO	2016	0
		2017	0
		2018	0
26.	PTSN	2016	0
		2017	0
		2018	0
27.	MYOR	2016	0
		2017	0
		2018	0
28.	STTP	2016	0
		2017	0
		2018	0
29.	RMBA	2016	1
		2017	1
		2018	1
30.	KAEF	2016	0
		2017	0
		2018	0
31.	SIDO	2016	0

		2017	0
		2018	1
32.	MRAT	2016	0
		2017	0
		2018	0
33.	LMPI	2016	0
		2017	0
		2018	0



Lampiran 9

1. Analisis Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress	99	-10,19	162,19	3,0741	16,36150
Audit Fee	99	18,42	22,32	19,6430	,90700
Auditor Switching	99	0	1	,39	,491
Reputasi Auditor	99	0	1	,17	,379
Financial Distress * Reputasi Auditor	99	-5,02	2,04	,1226	,70474
Audit Fee * Reputasi Auditor	99	,00	22,32	3,5620	7,86887
Valid N (listwise)	99				

Sumber : Data diolah, 2019

2. Menguji Kelayakan Model Regresi (*Hosmer and Lemeshow*)

Hasil Uji *Hosmer and Lemeshow's*

Step	Chi-square	df	Sig.
1	9,976	8	,267

Sumber : Data diolah, 2019

3. Menilai Keseluruhan Model (*Overall Model Fit*)

a. Hasil Uji *Overall Model Fit (Block Number=0)*

Iteration	-2Log Likelihood	Coefficient
		Constant
1	132,756	-,424
Step 0 2	132,755	-,431
3	132,755	-,431

Sumber: Data diolah, 2019

b. Hasil Uji Overall Model Fit (Block Number=1)

Iteration	-2Log Likelihood	Coefficient					
		Constant	FD	LNFEED	RA	FD_RA	LNFEED_RA
Step 1	127,947	-7,145	,016	,340	-2,872	,272	,127
2	127,767	-7,608	,021	,362	-3,275	,379	,141
3	127,756	-7,637	,023	,364	-3,419	,405	,146
4	127,756	-7,641	,024	,364	-3,424	,406	,146
5	127,756	-7,641	,024	,364	-3,423	,406	,146

Sumber: Data diolah, 2019

Perbandingan nilai -2LL Awal dengan -2LL Akhir

-2LL awal (Block Number = 0)	132,755
-2LL akhir (Block Number = 1)	127,756

Sumber: Data diolah, 2019

4. Hasil Uji Koefisien Determinasi (*Nagelkerke R Square*)

Uji Koefisien Determinasi (*Nagelkerke R Square*)

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	127,756 ^a	,049	,067

Sumber: Data diolah, 2019

5. Matrik Klasifikasi

Hasil Matrik Klasifikasi

	Observed		Predicted		Percent Correct
			Auditor Switching Tidak Melakukan Pergantian KAP	Melakukan Pergantian KAP	
Step 1	Auditor Switching	Tidak Melakukan Pergantian KAP	56	4	93,3
		Melakukan Pergantian KAP	34	5	12,8
Overall Percentage					61,6

Sumber: Data diolah, 2019

6. Hasil Analisis Regresi Logistik

Hasil Analisis Regresi Logistik

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	FD	,024	,028	,739	1	,390	1,024
	LNFEED	,364	,307	1,402	1	,236	1,439
	RA	-3,423	15,631	,048	1	,827	,033
	FD_RA	,406	,531	,584	1	,445	1,501
	LNFEED_RA	,146	,758	,037	1	,847	1,158
	Constan	-7,641	5,990	1,627	1	,202	,000

Sumber : Data diolah, 2019