

Lampiran 1

PENYAJIAN DATA

No	KODE	TAHUN	Auditor Switching	Financial Distress	Ukuran KAP	Ukuran Perusahaan
1	AISA	2017	0	1,18	0	30
		2016	0	3,62	0	30
		2015	0	1,26	0	30
		2014	1	1,53	0	30
		2013	1	1,66	0	29
		2012	1	1,40	1	29
2	ALTO	2017	1	1,31	0	28
		2016	0	1,06	0	28
		2015	1	1,09	0	28
		2014	0	0,97	0	28
		2013	1	0,93	0	28
		2012	1	2,02	1	27
3	CEKA	2017	0	5,00	1	28
		2016	0	4,98	1	28
		2015	1	3,64	1	28
		2014	1	2,88	1	28
		2013	0	3,74	1	28
		2012	1	2,33	1	28
4	DLTA	2017	0	3,72	1	28
		2016	0	4,49	1	28
		2015	0	4,44	1	28
		2014	0	5,38	1	28
		2013	0	5,68	1	27
		2012	1	3,22	1	27
5	ICBP	2017	0	2,07	1	31
		2016	0	2,16	1	31
		2015	0	2,09	1	31
		2014	0	2,01	1	31
		2013	0	2,03	1	31
		2012	1	2,23	1	31
6	INDF	2017	0	1,60	1	32
		2016	0	1,63	1	32
		2015	0	1,46	1	32
		2014	0	1,55	1	32
		2013	0	1,48	1	32
		2012	1	1,81	1	32

No	KODE	TAHUN	Auditor Switching	Financial Distress	Ukuran KAP	Ukuran Perusahaan
7	MLBI	2017	0	4,17	1	29
		2016	1	3,62	1	28
		2015	1	2,56	1	28
		2014	0	2,86	1	28
		2013	1	4,74	1	28
		2012	1	3,84	1	28
8	MYOR	2017	0	1,99	0	30
		2016	1	1,94	0	30
		2015	1	1,83	1	30
		2014	0	1,59	0	30
		2013	1	1,75	0	30
		2012	1	2,61	0	30
9	PSDN	2017	0	3,07	1	27
		2016	0	2,07	1	27
		2015	0	2,32	1	27
		2014	0	2,80	1	27
		2013	1	3,44	1	27
		2012	1	3,00	1	27
10	ROTI	2017	0	1,47	1	29
		2016	0	1,91	1	29
		2015	0	1,83	1	26
		2014	0	1,86	1	28
		2013	0	2,18	1	28
		2012	1	2,77	1	27
11	SKBM	2017	0	2,31	0	28
		2016	0	2,40	0	28
		2015	1	1,41	0	27
		2014	1	3,90	0	27
		2013	0	4,00	0	27
		2012	1	3,74	0	26
12	ULTJ	2017	0	2,60	0	29
		2016	0	3,00	0	29
		2015	0	2,94	0	29
		2014	0	2,82	0	29
		2013	1	2,61	0	29
		2012	1	2,57	0	29

Lampiran 2**AUDITOR SWITCHING**

	2012	2013	2014	2015	2016	2017
AISA Tiga Pilar Sejahtera Food Tbk, PT	Kap Aryanto, Amir Jusuf, Mawar & Saptoto	Kap Mirawati Sensi Idris	Kap Aryanto, Amir Jusuf, Mawar & Saptoto	Kap Aryanto, Amir Jusuf, Mawar & Saptoto	Kap Aryanto, Amir Jusuf, Mawar & Saptoto	Kap Aryanto, Amir Jusuf, Mawar & Saptoto
ALTO Tti Banyan Tirta Tbk, PT	Kap Drs. Amir Hadyi	Kap Jamaludin, Ardi, Sukimto & Rekan	Kap Jamaludin, Ardi, Sukimto & Rekan	Kap Gideon, Adi & Rekan	Kap Gideon, Adi & Rekan	Kap Helianto & Rekan
CEKA Wilman Cahaya Indoneisa Tbk, PT	Kap Purwantono, Suherman & Surja	Kap Purwantono, Suherman & Surja	Kap Osman Bing Satrio & Eny	Kap Purwantono, Sungkoro & Surja	Kap Purwantono, Sungkoro & Surja	Kap Purwantono, Sungkoro & Surja
DLTA Delta Djakarta Tbk, PT	Kap Osman Bing Satrio & Eny	Kap Osman Bing Satrio & Eny	Kap Osman Bing Satrio & Eny	Kap Osman Bing Satrio & Eny	Kap Satrio Bing Eny & Rekan	Kap Satrio Bing Eny & Rekan
ICBP Indofood CBP Sukses Makmur Tbk, PT	Kap Purwantono, Suherman & Surja	Kap Purwantono, Suherman & Surja	Kap Purwantono, Suherman & Surja	Kap Purwantono, Suherman & Surja	Kap Purwantono, Sungkoro & Surja	Kap Purwantono, Sungkoro & Surja

LANJUTAN AUDITOR SWITCHING						
	2012	2013	2014	2015	2016	2017
INDF Indofood Sukses Makmur Tbk, PT	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Sunggoro & Surja	Kap Purwanto, Sunggoro & Surja
MLBI Multi Bintang Indonesia Tbk, PT	Kap Tanudiredja, Wibisana & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Kap Osman Bing Satrio & Eny	Kap Satrio Bing Eny & Rekan	Kap Satrio Bing Eny & Rekan
MYOR Mayora Indah Tbk, PT	Kap Mulyamin, Sensi, Suryanto & Lianny	Kap Mirawati Sensi Idris	Kap Mulyamin, Sensi, Suryanto & Lianny	Kap Mulyamin, Sensi, Suryanto & Lianny	Kap Mirawati Sensi Idris	Kap Mirawati Sensi Idris
PSDN Prashida Aneka Niaga Tbk, PT	Kap Purwanto, Suherman & Surja	Kap Satrio Bing Eny & Rekan	Kap Purwanto, Suherman & Surja	Kap Purwanto, Sunggoro & Surja	Kap Purwanto, Sunggoro & Surja	Kap Purwanto, Sunggoro & Surja
ROTI Nippon Indosari Corporindo Tbk, PT	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Sunggoro & Surja	Kap Purwanto, Sunggoro & Surja	Kap Purwanto, Sunggoro & Surja

**LANJUTAN
AUDITOR SWITCHING**

	2012	2013	2014	2015	2016	2017
SKBM Sekar Bumi Tbk, PT	Kap Supoyo, Sutjahjo, Subyantara & Rekan	Kap Supoyo, Sutjahjo, Subyantara & Rekan	Kap Aryanto, Amir Jusuf, Mawar & Saptoto	Kap Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Kap Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Kap Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	Kap Bambang Budi Tresno	Kap Tanubrata Sutanto Fahmi & Rekan	Kap Tanubrata Sutanto Fahmi & Rekan	Kap Tanubrata Sutanto Fahmi & Rekan	Kap Tanubrata Sutanto Fahmi Bambang & Rekan	Kap Tanubrata Sutanto Fahmi Bambang & Rekan

Lampiran 3							
FINANCIAL DISTRESS 2012							
(disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA Tiga Pilar Sejahtera Food Tbk, PT.	327.943	3.867.576	300.975	324.465	625.700	1.834.123	2.747.623
ALTO Tti Banyan Tirta Tbk, PT.	107.000	326.619	3.473	21.955	155.000	137.698	233.675
CEKA Wilman Cahaya Indoneisa Tbk, PT.	463.000	1.027.692	199.419	83.714	148.750	564.289	1.123.519
DLTA Delta Djakarta Tbk, PT	511.414	745.307	551.556	287.505	16.013	147.095	1.719.815
ICBP Indofood CBP Sukses Makmur Tbk, PT	6.274.600	17.753.480	10.000	2.849.200	583.095	5.766.682	21.574.792

LANJUTAN							
FINANCIAL DISTRESS 2012							
(disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
INDF Indofood Sukses Makmur Tbk, PT	13.122.000	59.324.207	12.664.836	6.870.756	878.043	25.181.533	50.059.427
MLBI Multi Bintang Indonesia Tbk, PT	334.208	1.152.048	306.896	607.261	21.070	822.195	1.566.984
MYOR Mayora Indah Tbk, PT	3.389.166	8.302.506	2.514.195	959.815	383.292	5.234.656	10.510.625
PSDN Prashida Aneka Niaga Tbk, PT	143.580	682.611	13.426	50.795	252.000	273.033	1.305.117
ROTI Nippon Indosari Corporindo Tbk, PT	666.607	1.204.944	392.370	199.792	101.236	538.337	1.190.825

LANJUTAN FINANCIAL DISTRESS 2012 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
SKBM Sekar Bumi Tbk, PT	127.679	288.961	18.987	16.561	85.139	161.281	753.709
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	603.604	2.420.794	39.000	457.970	577.676	744.275	2.809.851

Lampiran 4							
FINANCIAL DISTRESS 2013 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA Tiga Pilar Sejahtera Food Tbk, PT.	1.048.280	5.020.824	587.961	449.586	625.700	2.664.051	4.056.735
ALTO Tti Banyan Tirta Tbk, PT.	500.000	1.502.519	15.020	23.889	218.466	960.18	487.200
CEKA Wilman Cahaya Indoneisa Tbk, PT.	528.000	1.069.627	263.791	86.553	148.750	541.352	2.531.881
DLTA Delta Djakarta Tbk, PT	676.557	867.040	631.854	358.395	16.013	190.482	2.001.358
ICBP Indofood CBP Sukses Makmur Tbk, PT	6.625.100	21.267.500	15.000	2.771.900	583.095	8.001.700	25.094.700
INDF Indofood Sukses Makmur Tbk, PT	12.993.200	78.092.800	13.524.258	6.718.000	878.043	39.719.700	57.732.000

LANJUTAN FINANCIAL DISTRESS 2013 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
MLBI Multi Bintang Indonesia Tbk, PT	(350.498)	1.782.148	964.397	1.576.945	21.070	794.615	2.283.604
MYOR Mayora Indah Tbk, PT	3.753.173	9.710.223	33.000	1.356.073	447.173	5.816.323	12.017.837
PSDN Prashida Aneka Niaga Tbk, PT	417.600	681.832	21.318	43.237	252.000	264.232	1.279.553
ROTI Nippon Indosari Corporindo Tbk, PT	787.338	1.822.689	513.100	210.804	101.236	1.035.351	1.505.520
SKBM Sekar Bumi Tbk, PT	201.124	497.652	77.711	78.305	86.573	296.528	1.296.618
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	929.716	2.811.621	74.300	436.720	577.676	796.476	3.460.231

Lampiran 5							
FINANCIAL DISTRESS 2014 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA Tiga Pilar Sejahtera Food Tbk, PT.	2.483.778	7.371.846	600.000	484.284	625.700	3.787.932	5.139.974
ALTO Tti Banyan Tirta Tbk, PT.	500.000	1.239.053	4.432	10.099	218.652	706.402	332.402
CEKA Wilman Cahaya Indoneisa Tbk, PT.	538.000	1.284.000	274.740	56.866	148.750	747.000	3.701.000
DLTA Delta Jakarta Tbk, PT	764.473	991.947	721.869	379.518	16.013	227.473	2.111.639
ICBP Indofood CBP Sukses Makmur Tbk, PT	7.372.500	24.910.200	20.000	3.128.700	583.095	9.870.300	30.022.500

LANJUTAN FINANCIAL DISTRESS 2014 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
INDF Indofood Sukses Makmur Tbk, PT	18.314.100	85.938.885	16.125.970	7.208.700	878.043	44.710.509	63.594.500
MLBI Multi Bintang Indonesia Tbk, PT	(772.307)	2.231.051	530.727	1.078.378	21.070	1.677.254	2.988.501
MYOR Mayora Indah Tbk, PT	3.394.431	10.291.108	35.000	523.701	447.173	6.190.553	14.169.088
PSDN Prashida Aneka Niaga Tbk, PT	378.575	620.929	(9.307)	(18.967)	252.000	242.354	975.081
ROTI Nippon Indosari Corporindo Tbk, PT	960.122	2.142.894	2.000	252.762	101.236	1.182.771	1.880.262

LANJUTAN FINANCIAL DISTRESS 2014 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
SKBM Sekar Bumi Tbk, PT	317.909	649.534	141.193	109.761	93.653	331.624	1.480.764
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	1.151.135	2.917.084	106.800	375.356	577.676	651.987	3.916.789

Lampiran 6**FINANCIAL DISTRESS 2015**

(disajikan dalam jutaan rupiah)

	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA Tiga Pilar Sejahtera Food Tbk, PT.	1.713.179	9.060.979	730.000	500.435	625.700	5.094.072	6.010.895
ALTO Tti Banyan Tirta Tbk, PT.	500.000	1.180.228	21.206	39.117	218.652	673.255	301.781
CEKA Wilman Cahaya Indoneisa Tbk, PT.	640.000	1.486.000	380.789	142.271	148.750	846.000	3.486.000
DLTA Delta Djakarta Tbk, PT	849.621	1.038.321	811.518	250.197	16.013	188.700	1.573.137
ICBP Indofood CBP Sukses Makmur Tbk, PT	7.959.200	26.560.624	25.000	3.992.100	583.095	10.173.713	31.741.094

LANJUTAN
FINANCIAL DISTRESS 2015
(disajikan dalam jutaan rupiah)

	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
INDF Indofood Sukses Makmur Tbk, PT	17.709.200	91.831.500	16.732.340	7.362.900	878.043	48.709.900	64.061.900
MLBI Multi Bintang Indonesia Tbk, PT	(505.272)	2.100.853	743.385	675.572	21.070	1.334.373	2.696.318
MYOR Mayora Indah Tbk, PT	6.148.256	11.342.715	37.000	1.640.494	447.173	6.148.255	14.818.730
PSDN Prashida Aneka Niaga Tbk, PT	324.319	620.399	(57.875)	(33.036)	252.000	296.080	920.352

**LANJUTAN
FINANCIAL DISTRESS 2015**

(disajikan dalam jutaan rupiah)

	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
ROTI Nippon Indosari Corporindo Tbk, PT	1.188.534	2.706.323	4.000	378.251	101.236	1.517.788	2.174.501
SKBM Sekar Bumi Tbk, PT	344.087	764.484	162.311	53.629	93.653	420.396	162.311
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	1.541.937	3.539.997	135.100	700.675	577.676	742.490	4.393.932

Lampiran 7							
FINANCIAL DISTRESS 2016 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA Tiga Pilar Sejahtera Food Tbk, PT.	3.444.834	9.254.539	400.000	6.545.680	625.700	4.990.139	6.545.680
ALTO Tti Banyan Tirta Tbk, PT.	500.000	1.165.093	47.288	14.619	218.660	684.252	296.471
CEKA Wilman Cahaya Indoneisa Tbk, PT.	887.920	1.425.964	629.986	285.827	148.750	1.425.964	4.115.541
DLTA Delta Djakarta Tbk, PT	1.012.374	1.197.796	973.303	327.047	16.013	185.422	1.658.618
ICBP Indofood CBP Sukses Makmur Tbk, PT	9.101.600	28.901.900	30.000	4.864.200	583.095	10.401.100	34.466.100

LANJUTAN
FINANCIAL DISTRESS 2016
(disajikan dalam jutaan rupiah)

	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
INDF Indofood Sukses Makmur Tbk, PT	9.766.000	82.174.500	19.406.084	8.285.000	878.043	38.233.100	66.750.300
MLBI Multi Bintang Indonesia Tbk, PT	(425.003)	2.275.038	797.639	1.320.186	21.070	2.275.038	3.263.311
MYOR Mayora Indah Tbk, PT	4.855.731	12.922.421	39.000	1.845.683	447.173	6.657.165	18.349.959
PSDN Prashida Aneka Niaga Tbk, PT	280.285	653.796	(104.467)	(10.310)	252.000	373.511	932.905

LANJUTAN FINANCIAL DISTRESS 2016 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
ROTI Nippon Indosari Corporindo Tbk, PT	1.188.534	2.706.323	4.000	378.251	101.236	1.517.788	2.174.501
SKBM Sekar Bumi Tbk, PT	368.389	1.001.657	189.918	30.809	93.653	633.267	1.501.115
ULTI Utrajaya Milk Industry and Trading Company Tbk, PT	2.281.296	4.239.199	135.100	932.482	577.676	749.966	4.685.987

Lampiran 8							
FINANCIAL DISTRESS 2017 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA Tiga Pilar Sejahtera Food Tbk, PT.	634.174	8.724.734	600.000	967.484	625.700	5.319.855	4.920.632
ALTO Tti Banyan Tirta Tbk, PT.	500.000	1.109.383	109.699	69.728	219.187	690.099	262.143
CEKA Wilman Cahaya Indoneisa Tbk, PT.	903.044	1.392.636	647.907	143.195	148.750	489.592	4.257.738
DLTA Delta Djakarta Tbk, PT	1.144.645	1.340.842	1.105.546	369.012	16.013	196.197	777.308
ICBP Indofood CBP Sukses Makmur Tbk, PT	9.751.700	31.619.514	35.000	5.221.700	583.095	11.295.184	35.606.600

LANJUTAN
FINANCIAL DISTRESS 2017
(disajikan dalam jutaan rupiah)

	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
INDF Indofood Sukses Makmur Tbk, PT	10.877.600	87.939.500	19.732.084	8.747.500	878.043	41.182.800	70.186.600
MLBI Multi Bintang Indonesia Tbk, PT	(227.269)	2.510.078	1.041.588	1.780.020	21.070	1.445.173	3.389.736
MYOR Mayora Indah Tbk, PT	6.200.572	14.915.849	41.000.000	2.186.664	447.173.994	7.561.503	21.816.673
PSDN Prashida Aneka Niaga Tbk, PT	299.485	690.980	(57.875)	53.669	252.000	391.495	1.399.580

<p style="text-align: center;">LANJUTAN FINANCIAL DISTRESS 2017 (disajikan dalam jutaan rupiah)</p>							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
ROTI Nippon Indosari Corporindo Tbk, PT	2.820.105	4.559.573	8.000	186.147	123.729	1.739.467.	2.491.100
SKBM Sekar Bumi Tbk, PT	1.023.237	1.623.027	215.372	31.761	172.600	599.790	1.841.487
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	2.619.365	5.186.940	135.100	1.026.231	577.676	978.185	4.879.559

Lampiran 9						
UKURAN KAP						
	2012	2013	2014	2015	2016	2017
AISA Tiga Pilar Sejahtera Food Tbk, PT	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>
ALTO Tti Banyan Tirta Tbk, PT	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>
CEKA Wilman Cahaya Indoneisa Tbk, PT	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>
DLTA Delta Djakarta Tbk, PT	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>
ICBP Indofood CBP Sukses Makmur Tbk, PT	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>

UKURAN KAP						
	2012	2013	2014	2015	2016	2017
INDF Indofood Sukses Makmur Tbk, PT	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>
MLBI Multi Bintang Indonesia Tbk, PT	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>
MYOR Mayora Indah Tbk, PT	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>
PSDN Prashida Aneka Niaga Tbk, PT	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>

UKURAN KAP						
	2012	2013	2014	2015	2016	2017
ROTI Nippon Indosari Corporindo Tbk, PT	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>	<i>Big Four</i>
SKBM Sekar Bumi Tbk, PT	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>	<i>Non Big Four</i>

Lampiran 10						
Ukuran Perusahaan (disajikan dalam jutaan rupiah)						
	2012	2013	2014	2015	2016	2017
	Total Aset	Total Aset	Total Aset	Total Aset	Total Aset	Total Aset
AISA Tiga Pilar Sejahtera Food Tbk, PT	3.867.576	5.020.824	7.371.846	9.060.979	9.254.539	8.724.734
ALTO Tti Banyan Tirta Tbk, PT	326.619	1.502.519	1.239.054	1.180.228	1.165.094	1.109.000
CEKA Wilman Cahaya Indoneisa Tbk, PT	1.027.693	1.069.627	1.284.150	1.485.826	1.425.964	1.392.636
DLTA Delta Djakarta Tbk, PT	740.530	867.041	991.947	1.038.322	1.197.797	1.340.083
ICBP Indofood CBP Sukses Makmur Tbk, PT	17.753.480	21.267.470	24.910.211	26.560.624	28.901.948	31.619.514

Lanjutan Ukuran Perusahaan (disajikan dalam jutaan rupiah)						
	2012	2013	2014	2015	2016	2017
	Total Aset	Total Aset	Total Aset	Total Aset	Total Aset	Total Aset
INDF Indofood Sukses Makmur Tbk, PT	59.324.207	76.092.789	85.938.885	26.560.624	82.174.515	87.939.488
MLBI Multi Bintang Indonesia Tbk, PT	1.152.048	1.782.148	2.231.051	2.100.853	2.275.038	2.510.078
MYOR Mayora Indah Tbk, PT	8.302.506	9.710.223	10.291.108	11.342.716	12.922.422	14.915.850
PSDN Prashida Aneka Niaga Tbk, PT	682.611	681.832	622.508	620.399	653.797	690.980

Lanjutan Ukuran Perusahaan (disajikan dalam jutaan rupiah)						
	2012	2013	2014	2015	2016	2017
	Total Aset	Total Aset	Total Aset	Total Aset	Total Aset	Total Aset
ROTI Nippon Indosari Corporindo Tbk, PT	568.265	1.822.689	2.142.894	270.632	2.919.641	4.559.573
SKBM Sekar Bumi Tbk, PT	190.133	497.662	649.534	764.484	1.001.657	1.623.027
ULTJ Utrajaya Milk Industry and Trading Company Tbk, PT	2.420.794	2.811.620	2.917.083	3.539.995	4.239.200	5.186.940

Output SPSS Versi 24

Lampiran 11

STATISTIK DESKRIPTIF

Descriptive Statistics							
	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
AS	72	0	1	38	,53	,503	,253
UK	72	0	1	42	,58	,496	,246
FD	72	,93	5,68	186,17	2,5857	1,13939	1,298
UP	72	24	32	2067	28,71	1,674	2,801
Valid N (listwise)	72						

Case Processing Summary			
Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	72	100,0
	Missing Cases	0	,0
	Total	72	100,0
Unselected Cases		0	,0
Total		72	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding	
Original Value	Internal Value
non audit switching	0
audit switching	1

Lampiran 12

Menilai Keseluruhan Model (*Overall Model Fit*)

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	99,591	,111
	2	99,591	,111
a. Constant is included in the model.			
b. Initial -2 Log Likelihood: 99,591			
c. Estimation terminated at iteration number 2 because parameter estimates changed by less than ,001.			

Classification Table ^{a,b}					
	Observed		Predicted		
			AS		Percentage Correct
			non audit switching	audit switching	
Step 0	AS	non audit switching	0	34	,0
		audit switching	0	38	100,0
	Overall Percentage				52,8
a. Constant is included in the model.					
b. The cut value is ,500					

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	,111	,236	,222	1	,638	1,118

Variables not in the Equation					
			Score	df	Sig.
Step 0	Variables	FD	8,382	1	,004
		UK	,312	1	,576
		UP	,747	1	,388
	Overall Statistics		8,798	3	,032

Iteration History ^{a,b,c,d}						
Iteration		-2 Log likelihood	Coefficients			
			Constant	FD	UK	UP
Step 1	1	90,410	3,869	-,687	,270	-,074
	2	90,308	4,480	-,771	,281	-,089
	3	90,308	4,505	-,775	,281	-,089
	4	90,308	4,505	-,775	,281	-,089
a. Method: Enter						
b. Constant is included in the model.						
c. Initial -2 Log Likelihood: 99,591						
d. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.						

Classification Table ^a					
		Observed	Predicted		
			AS		Percentage Correct
			non audit switching	audit switching	
Step 1	AS	non audit switching	18	16	52,9
		audit switching	8	30	78,9
	Overall Percentage				
a. The cut value is ,500					

Lampiran 13

Persamaan Model Regresi Logistik

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	FD	-,775	,293	6,984	1	,008	,461
	UK	,281	,542	,268	1	,605	1,324
	UP	-,089	,169	,281	1	,596	,915
	Constant	4,505	5,181	,756	1	,385	90,481

a. Variable(s) entered on step 1: FD, UK, UP.

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	9,283	3	,026
	Block	9,283	3	,026
	Model	9,283	3	,026

Lampiran 14

Uji R2 (Koefisien Determinasi)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	90,308 ^a	,121	,161

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Case Processing Summary						
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
AS * FD	72	100,0%	0	0,0%	72	100,0%
AS * UK	72	100,0%	0	0,0%	72	100,0%
AS * UP	72	100,0%	0	0,0%	72	100,0%

Lampiran 15

Menguji Kelayakan Model Regresi (Hosmer and Lemeshow's Goodness of fit test)

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	14,037	8	,081

Contingency Table for Hosmer and Lemeshow Test						
		AS = non audit switching		AS = audit switching		Total
		Observed	Expected	Observed	Expected	
Step 1	1	6	5,740	1	1,260	7
	2	5	4,875	2	2,125	7
	3	5	4,221	2	2,779	7
	4	2	3,597	5	3,403	7
	5	6	3,203	1	3,797	7
	6	2	2,891	5	4,109	7
	7	0	2,650	7	4,350	7
	8	3	2,409	4	4,591	7
	9	1	2,155	6	4,845	7
	10	4	2,259	5	6,741	9