

LAMPIRAN

Lampiran 1

No	Kode Perusahaan	Tahun	Y AS	X1 ROA	X2 Ukuran KAP	X3 Ukuran Perusahaan
1	ARNA	2015	0	4.98%	1	28
		2016	0	5.92%	1	28
		2017	0	7.63%	1	28
		2018	0	9.57%	1	28
2	DPNS	2015	0	3.59%	0	26
		2016	0	3.38%	0	26
		2017	0	1.93%	0	26
		2018	0	2.91%	0	26
3	EKAD	2015	0	12.07%	0	27
		2016	1	12.91%	0	27
		2017	1	9.56%	0	27
		2018	0	8.68%	0	27
4	IMPC	2015	0	7.75%	0	28
		2016	0	5.53%	0	28
		2017	0	3.98%	0	28
		2018	0	4.45%	0	28
5	INAI	2015	0	2.15%	0	28
		2016	0	2.66%	0	28
		2017	0	3.18%	0	28
		2018	0	2.89%	0	28
6	KDSI	2015	0	0.97%	0	28
		2016	0	4.13%	0	28
		2017	0	5.19%	0	28
		2018	0	5.52%	0	28
7	KMTR	2015	0	1.58%	0	29
		2016	0	5.51%	0	29
		2017	0	11.90%	0	29
		2018	0	0.04%	0	29
8	LION	2015	0	7.20%	0	27
		2016	0	6.17%	0	27
		2017	0	1.36%	0	27
		2018	0	2.11%	0	27
9	LMSH	2015	0	1.45%	0	26
		2016	0	3.84%	0	26
		2017	0	8.05%	0	26
		2018	0	1.80%	0	26

10	SMBR	2015	0	10.84%	0	29
		2016	1	5.93%	0	29
		2017	0	2.90%	0	29
		2018	0	1.37%	0	29
11	SMGR	2015	0	11.86%	1	24
		2016	0	10.25%	1	25
		2017	0	3.36%	1	25
		2018	0	6.03%	1	25
12	SRSN	2015	0	2.70%	0	27
		2016	0	1.54%	0	27
		2017	0	2.71%	0	27
		2018	0	5.64%	0	27
13	TALF	2015	0	7.77%	0	27
		2016	0	3.42%	0	28
		2017	0	2.33%	0	28
		2018	0	4.47%	0	28
14	TKIM	2015	0	0.05%	0	24
		2016	0	0.31%	0	24
		2017	0	1.06%	0	24
		2018	0	8.29%	0	24
15	TOTO	2015	0	11.69%	1	29
		2016	0	6.53%	1	29
		2017	0	9.87%	1	29
		2018	0	11.97%	1	29
16	WSBP	2015	0	7.72%	0	29
		2016	1	4.62%	0	30
		2017	1	6.70%	1	30
		2018	1	7.25%	0	30
17	WTON	2015	0	3.86%	0	29
		2016	0	6.04%	0	29
		2017	0	4.82%	0	30
		2018	1	5.48%	0	30

Lampiran 2

Tabel : Auditor Switching						
No	Kode Perusahaan	Nama Perusahaan	KAP			
			2015	2016	2017	2018
1	ARNA	Arwana Citramulia Tbk.	KAP Purwantono, Sungkoro & Surja	KAP Purwantono, Sungkoro & Surja	KAP Purwantono, Sungkoro & Surja	KAP Purwantono, Sungkoro & Surja
2	DPNS	Duta Pertiwi Nusantara Tbk.	KAP Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	KAP Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
3	EKAD	Ekadharna International Tbk.	KAP Budiman, Wawan, Pamudji & Rekan	KAP Hendrawinata Eddy, Siddharta & Tanzil	KAP Kanaka Puradiredja, Suhartono	KAP Kanaka Puradiredja, Suhartono
4	IMPC	Impack Pratama Industri Tbk.	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan
5	INAI	Indal Aluminium Industry Tbk.	KAP Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	KAP Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
6	KDSI	Kedawang Setia Industrial Tbk.	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
7	KMTR	Kirana Megatara Tbk.	KAP Tanubrata Sutanto Fahmi Bambang & Rekan	KAP Tanubrata Sutanto Fahmi Bambang & Rekan	KAP Tanubrata Sutanto Fahmi Bambang & Rekan	KAP Tanubrata Sutanto Fahmi Bambang & Rekan

8	LION	Lion Metal Works Tbk.	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
9	LMSH	Lionmesh Prima Tbk.	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
10	SMBR	Semen Baturaja (Persero) Tbk.	KAP Doli, Bambang, Sulistiyanto, Dadang & Ali	KAP Herman Dody Tanumihardja & Rekan	KAP Herman Dody Tanumihardja & Rekan	KAP Herman Dody Tanumihardja & Rekan
11	SMGR	Semen Indonesia (Persero) Tbk.	KAP Osman Bing Satrio & Eny	KAP Satrio Bing Eny & Rekan	KAP Satrio Bing Eny & Rekan	KAP Satrio Bing Eny & Rekan
12	SRSN	Indo Acidatama Tbk	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan
13	TALF	Tunas Alfin Tbk.	KAP Tjahjadi & Tamara	KAP Tjahjadi & Tamara	KAP Tjahjadi & Tamara	KAP Tjahjadi & Tamara
14	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	KAP Y. Santosa & Rekan	KAP Y. Santosa & Rekan	KAP Y. Santosa & Rekan	KAP Y. Santosa & Rekan
15	TOTO	Surya Toto Indonesia Tbk.	KAP Purwantono, Sungkoro & Surja	KAP Purwantono, Sungkoro & Surja	KAP Purwantono, Sungkoro & Surja	KAP Purwantono, Sungkoro & Surja
16	WSBP	Waskita Beton Precast Tbk.	KAP Doli, Bambang, Sulistiyanto, Dadang & Ali	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan	KAP Satrio Bing Eny & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan
17	WTON	Wijaya Karya Beton Tbk.	KAP Hadori Sugiarto Adi & Rekan	KAP Hadori Sugiarto Adi & Rekan	KAP Hadori Sugiarto Adi & Rekan	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan

Lampiran 3

Tabel : <i>Return On Assets</i>						
No	Kode Perusahaan	Nama Perusahaan	Tahun	Laba Bersih Setelah Pajak dan Bunga	Total Asset	ROA
1	ARNA	Arwana Citramulia Tbk.	2015	71,209,943,348	1,430,779,475,454	4.98%
			2016	91,375,910,975	1,543,216,299,146	5.92%
			2017	122,183,909,643	1,601,346,561,573	7.63%
			2018	158,207,798,602	1,652,905,985,730	9.57%
2	DPNS	Duta Pertiwi Nusantara Tbk.	2015	9,859,176,172	274,483,110,371	3.59%
			2016	10,009,391,103	296,129,565,784	3.38%
			2017	5,963,420,071	308,491,173,960	1.93%
			2018	9,380,137,352	322,185,012,261	2.91%
3	EKAD	Ekadharma International Tbk.	2015	47,040,256,456	389,691,595,500	12.07%
			2016	90,685,821,530	702,508,630,708	12.91%
			2017	76,195,665,729	796,767,646,172	9.56%
			2018	74,045,187,763	853,267,454,400	8.68%
4	IMPC	Impack Pratama Industri Tbk.	2015	129,759,075,975	1,675,232,685,157	7.75%
			2016	125,823,130,775	2,276,031,922,082	5.53%
			2017	91,303,491,940	2,294,677,493,483	3.98%
			2018	105,523,929,164	2,370,198,817,803	4.45%
5	INAI	Indal Aluminium Industry Tbk.	2015	28,615,673,167	1,330,259,296,537	2.15%
			2016	35,552,975,244	1,339,032,413,455	2.66%
			2017	38,651,704,520	1,213,916,545,120	3.18%
			2018	40,463,141,352	1,400,683,598,096	2.89%

6	KDSI	Kedawung Setia Industrial Tbk.	2015	11,470,563,293	1,177,093,668,866	0.97%
			2016	47,127,349,067	1,142,273,020,550	4.13%
			2017	68,965,208,549	1,328,291,727,616	5.19%
			2018	76,761,902,211	1,391,416,464,512	5.52%
7	KMTR	Kirana Megatara Tbk.	2015	48,229,346,982	3,061,838,670,039	1.58%
			2016	209,920,429,760	3,806,822,723,198	5.51%
			2017	423,185,843,320	3,556,855,509,481	11.90%
			2018	1,585,148,671	3,548,239,174,625	0.04%
8	LION	Lion Metal Works Tbk.	2015	46,018,637,487	639,330,150,373	7.20%
			2016	42,345,417,055	685,812,995,987	6.17%
			2017	9,282,943,009	681,937,947,736	1.36%
			2018	14,679,673,993	696,192,628,101	2.11%
9	LMSH	Lionmesh Prima Tbk.	2015	1,944,443,395	133,782,751,041	1.45%
			2016	6,252,814,811	162,828,169,250	3.84%
			2017	12,967,113,850	161,163,426,840	8.05%
			2018	2,886,727,390	160,027,280,153	1.80%
10	SMBR	Semen Baturaja (Persero) Tbk.	2015	354,180,062,000	3,268,667,933,000	10.84%
			2016	259,090,525,000	4,368,876,996,000	5.93%
			2017	146,648,432,000	5,060,337,247,000	2.90%
			2018	76,074,721,000	5,538,079,503,000	1.37%
11	SMGR	Semen Indonesia (Persero) Tbk.	2015	4,525,441,038	38,153,118,932	11.86%
			2016	4,535,036,823	44,226,895,982	10.25%
			2017	1,650,006,251	49,068,650,213	3.36%
			2018	3,085,704,236	51,155,890,227	6.03%

12	SRSN	Indo Acidatama Tbk	2015	15,504,788,000	574,073,315,000	2.70%
			2016	11,056,051,000	717,149,704,000	1.54%
			2017	17,698,567,000	652,726,454,000	2.71%
			2018	38,735,092,000	686,777,211,000	5.64%
13	TALF	Tunas Alfin Tbk.	2015	33,717,725,980	434,210,376,664	7.77%
			2016	30,137,707,324	881,673,021,959	3.42%
			2017	21,465,836,784	921,240,988,517	2.33%
			2018	43,976,734,000	984,597,771,989	4.47%
14	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	2015	21,282,000	39,337,527,000	0.05%
			2016	102,826,000	33,472,865,000	0.31%
			2017	369,996,000	34,965,695,000	1.06%
			2018	3,550,710,817	42,848,819,000	8.29%
15	TOTO	Surya Toto Indonesia Tbk.	2015	285,236,780,659	2,439,540,859,205	11.69%
			2016	168,564,583,718	2,581,440,938,262	6.53%
			2017	278,935,804,544	2,826,490,815,501	9.87%
			2018	346,692,796,102	2,897,119,790,044	11.97%
16	WSBP	Waskita Beton Precast Tbk.	2015	334,369,585,006	4,332,409,010,247	7.72%
			2016	634,819,524,892	13,734,267,485,212	4.62%
			2017	1,000,330,150,510	14,919,548,673,755	6.70%
			2018	1,103,472,788,182	15,222,388,589,814	7.25%
17	WTON	Wijaya Karya Beton Tbk.	2015	171,784,021,770	4,456,097,502,805	3.86%
			2016	281,567,627,374	4,662,319,785,318	6.04%
			2017	340,458,859,391	7,067,976,095,043	4.82%
			2018	486,640,174,453	8,881,778,299,672	5.48%

Lampiran 4

Tabel : Ukuran KAP						
No	Kode Perusahaan	Nama Perusahaan	2015	2016	2017	2018
1	ARNA	Arwana Citramulia Tbk.	<i>Big 4</i>	<i>Big 4</i>	<i>Big 4</i>	<i>Big 4</i>
2	DPNS	Duta Pertiwi Nusantara Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
3	EKAD	Ekadharna International Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
4	IMPC	Impack Pratama Industri Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
5	INAI	Indal Aluminium Industry Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
6	KDSI	Kedawung Setia Industrial Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
7	KMTR	Kirana Megatara Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
8	LION	Lion Metal Works Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
9	LMSH	Lionmesh Prima Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
10	SMBR	Semen Baturaja (Persero) Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
11	SMGR	Semen Indonesia (Persero) Tbk.	<i>Big 4</i>	<i>Big 4</i>	<i>Big 4</i>	<i>Big 4</i>
12	SRSN	Indo Acidatama Tbk	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
13	TALF	Tunas Alfin Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
14	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>
15	TOTO	Surya Toto Indonesia Tbk.	<i>Big 4</i>	<i>Big 4</i>	<i>Big 4</i>	<i>Big 4</i>
16	WSBP	Waskita Beton Precast Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Big 4</i>	<i>Non Big 4</i>
17	WTON	Wijaya Karya Beton Tbk.	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>	<i>Non Big 4</i>

Lampiran 5

No	Kode Perusahaan	Nama Perusahaan	Ukuran Perusahaan : Total Aset (disajikan dalam Jutaan Rupiah)			
			2015	2016	2017	2018
1	ARNA	Arwana Citramulia Tbk.	1,430,779	1,543,216	1,601,347	1,652,906
2	DPNS	Duta Pertiwi Nusantara Tbk.	274,483	296,130	308,491	322,185
3	EKAD	Ekadharna International Tbk.	389,692	702,509	796,768	853,267
4	IMPC	Impack Pratama Industri Tbk.	1,675,233	2,276,032	2,294,677	2,370,199
5	INAI	Indal Aluminium Industry Tbk.	1,330,259	1,339,032	1,213,917	1,400,684
6	KDSI	Kedawung Setia Industrial Tbk.	1,177,094	1,142,273	1,328,292	1,391,416
7	KMTR	Kirana Megatara Tbk.	3,061,839	3,806,823	3,556,856	3,548,239
8	LION	Lion Metal Works Tbk.	639,330	685,813	681,938	696,193
9	LMSH	Lionmesh Prima Tbk.	133,783	162,828	161,163	160,027
10	SMBR	Semen Baturaja (Persero) Tbk.	3,268,668	4,368,877	5,060,337	5,538,080
11	SMGR	Semen Indonesia (Persero) Tbk.	38,153,119	44,226,896	49,068,650	51,155,890
12	SRSN	Indo Acidatama Tbk	574,073	717,150	652,726	686,777
13	TALF	Tunas Alfin Tbk.	434,210	881,673	921,241	984,598
14	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	39,337,527	33,472,865	34,965,695	42,848,819
15	TOTO	Surya Toto Indonesia Tbk.	2,439,541	2,581,441	2,826,491	2,897,120
16	WSBP	Waskita Beton Precast Tbk.	4,332,409	13,734,267	14,919,549	15,222,389
17	WTON	Wijaya Karya Beton Tbk.	4,456,098	4,662,320	7,067,976	8,881,778

Lampiran 6
Output SPSS 23

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Switching	68	0	1	.10	.306
Profitabilitas	68	.00	.13	.0532	.03372
Ukuran KAP	68	0	1	.19	.396
Ukuran Perusahaan	68	24	30	27.55	1.564
Valid N (listwise)	68				

Uji Multikolonieritas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1		
(Constant)		
Profitabilitas	.804	1.244
Ukuran KAP	.812	1.231
Ukuran Perusahaan	.967	1.034

a. Dependent Variable: Auditor Switching

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	68	100.0
	Missing Cases	0	.0
	Total	68	100.0
Unselected Cases		0	.0
Total		68	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
0	0
1	1

Menilai Keseluruhan Model (*Overall Model Fit*)

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	47.516	-1.588
	2	45.153	-2.062
	3	45.084	-2.161
	4	45.084	-2.165
	5	45.084	-2.165

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 45.084
- c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed	Predicted		
	Auditor Switching		Percentage Correct
	0	1	
Step 0 Auditor Switching 0	61	0	100.0
1	7	0	.0
Overall Percentage			89.7

- 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	-2.165	.399	29.432	1	.000	.115

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables X1	3.280	1	.070
X2	.118	1	.731
X3	9.005	1	.003
Overall Statistics	11.806	3	.008

Block 1: Method = Enter**Iteration History^{a,b,c,d}**

Iteration		-2 Log likelihood	Coefficients			
			Constant	X1	X2	X3
Step 1	1	41.144	-9.034	.082	-.346	.257
	2	32.118	-21.191	.179	-.823	.655
	3	28.105	-36.385	.271	-1.331	1.161
	4	27.024	-48.004	.345	-1.641	1.544
	5	26.915	-52.791	.378	-1.748	1.700
	6	26.914	-53.429	.383	-1.761	1.721
	7	26.914	-53.440	.383	-1.761	1.721
	8	26.914	-53.440	.383	-1.761	1.721

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 45.084

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Koefisien Determinasi**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	26.914 ^a	.234	.484

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Menguji Kelayakan Model Regresi (*Hosmer and Lemeshow's Goodness of Fit Test*)

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	1.317	8	.995

Contingency Table for Hosmer and Lemeshow Test

		Auditor Switching = 0		Auditor Switching = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	7	7.000	0	.000	7
	2	7	6.996	0	.004	7
	3	7	6.981	0	.019	7
	4	7	6.942	0	.058	7
	5	7	6.900	0	.100	7
	6	7	6.802	0	.198	7
	7	6	6.585	1	.415	7
	8	6	6.086	1	.914	7
	9	5	4.911	2	2.089	7
	10	2	1.797	3	3.203	5

Classification Table^a

Observed		Predicted		
		Auditor Switching		Percentage Correct
		0	1	
Step 1 Auditor Switching	0	59	2	96.7
	1	5	2	28.6
Overall Percentage				89.7

a. The cut value is .500

Uji Simultan

Omnibus Tests of Model Coefficients

		Chi-square	Df	Sig.
Step 1	Step	18.170	3	.000
	Block	18.170	3	.000
	Model	18.170	3	.000

Persamaan Model Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1 ^a	X1	.383	.190	4.061	1	.044	1.467
	X2	-1.761	1.399	1.585	1	.208	.172
	X3	1.721	.627	7.535	1	.006	5.591
	Constant	-53.440	18.737	8.134	1	.004	.000

a. Variable(s) entered on step 1: X1, X2, X3.

Correlation Matrix

		Constant	X1	X2	X3
Step 1	Constant	1.000	-.485	.244	-.998
	X1	-.485	1.000	-.402	.431
	X2	.244	-.402	1.000	-.236
	X3	-.998	.431	-.236	1.000