

LAMPIRAN 1

DAFTAR NAMA PERUSAHAAN *REAL ESTATE DAN PROPERTY* YANG TERDAFTAR DI BEI TAHUN 2013-2017

No	Kode Perusahaan	Nama Perusahaan
1	APLN	PT Agung Podomoro Land Tbk.
2	ASRI	PT Alam Sutera Realty Tbk.
3	BEST	PT Bekasi Fajar Industrial Estate Tbk.
4	BIPP	PT Bhuwanatala Indah Permai Tbk.
5	BKDP	PT Bukit Darmo Property Tbk.
6	BKSL	PT Sentul City Tbk.
7	BSDE	PT Bumi Serpong Damai Tbk.
8	COWL	PT Cowell Development Tbk.
9	CTRA	PT Ciputra Development Tbk.
10	DART	PT Duta Anggada Realty Tbk.
11	DILD	PT Intiland Development Tbk.
12	DUTI	PT Duta Pertiwi Tbk.
13	ELTY	PT Bakrieland Development Tbk.
14	EMDE	PT Megapolitan Developments Tbk.
15	FMII	PT Fortune Mate Indonesia Tbk.
16	GMTD	PT Gowa Makassar Tourism Development Tbk.
17	GPRA	PT Perdana Gapuraprima Tbk.
18	GWSA	PT Greenwood Sejahtera Tbk.
19	JRPT	PT Jaya Real Property Tbk.
20	KIJA	PT Kawasan Industri Jababeka Tbk.
21	LPCK	PT Lippo Cikarang Tbk.
22	LPKR	PT Lippo Karawaci Tbk.
23	MKPI	PT Metropolitan Kentjana Tbk.
24	MDLN	PT Modernland Realty Tbk.
25	MTLA	PT Metropolitan Land Tbk.
26	MTSM	PT Metro Realty Tbk.
27	NIRO	PT City Retail Developments Tbk.
28	OMRE	PT Indonesia Prima Property Tbk.
29	PWON	PT Pakuwon Jati Tbk.

30	RDTX	PT Roda Vivatex Tbk.
31	RODA	PT Pikko Land Development Tbk.
32	SCBD	PT Danayasa Arthatama Tbk.
33	SMDM	PT Suryamas Dutamakmur Tbk.
34	SMRA	PT Summarecon Agung Tbk.

LAMPIRAN 2

DATA VARIABEL AUDITOR SWITCHING

No	Kode Perusahaan	2014	2015	2016	2017	2018
1	APLN	0	0	0	0	1
2	ASRI	0	0	0	0	0
3	BEST	0	0	0	0	0
4	BIPP	1	1	1	0	0
5	BKDP	1	1	0	1	1
6	BKSL	0	0	0	0	0
7	BSDE	0	0	0	0	0
8	COWL	1	1	0	0	0
9	CTRA	0	0	0	0	0
10	DART	0	0	0	0	0
11	DILD	0	0	0	0	0
12	DUTI	0	0	0	0	0
13	ELTY	0	0	0	0	0
14	EMDE	1	0	0	1	0
15	FMII	1	0	1	0	0
16	GMTD	0	0	0	0	0
17	GPRA	0	0	0	0	0
18	GWSA	0	0	0	0	1
19	JRPT	0	0	0	0	0
20	KIJA	0	0	0	0	0
21	LPCK	0	0	0	0	0
22	LPKR	0	0	0	0	0
23	MKPI	0	0	0	1	0
24	MDLN	0	0	0	0	0

25	MTLA	0	0	0	0	1
26	MTSM	1	0	0	0	0
27	NIRO	0	0	1	0	0
28	OMRE	0	0	0	0	0
29	PWON	0	0	0	0	0
30	RDTX	0	0	1	1	0
31	RODA	1	0	0	1	0
32	SCBD	0	0	1	0	0
33	SMDM	0	0	1	0	0
34	SMRA	0	0	0	0	0

LAMPIRAN 3

DATA VARIABEL PERGANTIAN MANAJEMEN

No	Kode Perusahaan	2014	2015	2016	2017	2018
1	APLN	0	1	1	0	0
2	ASRI	1	1	0	0	0
3	BEST	1	0	0	0	0
4	BIPP	0	0	0	0	0
5	BKDP	0	0	1	0	0
6	BKSL	0	0	0	0	1
7	BSDE	0	0	0	0	0
8	COWL	1	1	0	0	1
9	CTRA	0	0	0	0	0
10	DART	0	0	0	0	0
11	DILD	0	0	0	0	0
12	DUTI	0	0	1	0	0
13	ELTY	0	0	0	0	0
14	EMDE	0	0	0	0	0
15	FMII	0	0	0	0	0
16	GMTD	0	1	0	0	0
17	GPRA	0	0	0	0	0
18	GWSA	0	0	1	0	0
19	JRPT	0	0	0	0	0

20	KIJA	0	1	0	0	0
21	LPCK	0	0	1	1	1
22	LPKR	0	0	0	0	0
23	MKPI	0	0	0	0	0
24	MDLN	0	0	0	0	0
25	MTLA	0	0	1	0	0
26	MTSM	0	0	0	1	0
27	NIRO	1	1	1	0	0
28	OMRE	0	0	0	0	1
29	PWON	0	0	1	0	0
30	RDTX	0	0	0	0	0
31	RODA	0	0	0	0	0
32	SCBD	0	0	0	0	0
33	SMDM	0	0	0	0	0
34	SMRA	0	1	0	0	0

LAMPIRAN 4

DATA VARIABEL UKURAN PERUSAHAAN

No	Kode Perusahaan	2014	2015	2016	2017	2018
1	APLN	23.700.000	24.559.200	25.712.000	28.790.100	29.583.800
2	ASRI	16.924.400	18.709.900	20.186.100	20.728.400	20.890.900
3	BEST	3.652.993	4.631.315	5.205.373	5.719.001	6.290.126
4	BIPP	617.580	1.330.000	1.650.000	1.750.000	2.060.000
5	BKDP	829.193	791.161	785.095	783.494	763.537
6	BKSL	9.986.973	11.145.896	11.359.000	14.977.000	16.252.732
7	BSDE	28.134.725	36.022.148	38.292.205	45.951.188	52.101.492

8	COWL	3.682.390	3.540.586	3.493.055	3.578.766	3.733.012
9	CTRA	23.283.500	26.258.700	29.072.250	31.706.200	34.289.000
10	DART	5.114.274	5.739.863	6.066.258	6.360.846	6.905.286
11	DILD	9.004.884	10.288.572	11.840.060	13.097.185	14.215.535
12	DUTI	8.024.311	9.014.911	9.692.217	10.575.681	12.642.895
13	ELTY	14.506.123	14.688.816	14.063.748	14.082.518	13.606.180
14	EMDE	1.179.018	1.196.040	1.363.641	1.868.623	2.096.614
15	FMII	459.446	584.000	771.547	801.479	940.955
16	GMTD	1.524.317	1.273.990	1.229.172	1.242.714	1.252.862
17	GPRA	1.517.576	1.574.174	1.569.319	1.499.462	1.536.453
18	GWSA	5.340.991	6.805.277	6.963.273	7.200.861	7.491.033
19	JRPT	6.684.262	7.578.101	8.484.436	9.472.682	10.541.248
20	KIJA	8.505.270	9.740.694	10.733.598	11.266.320	11.783.772
21	LPCK	4.309.824	5.476.757	5.653.153	12.378.227	8.589.827
22	LPKR	37.761.220	41.326.558	45.603.683	56.772.116	49.806.410
23	MKPI	4.316.214	5.709.351	6.612.532	6.828.242	7.008.254
24	MDLN	10.446.907	12.843.050	14.540.108	14.599.669	15.227.479
25	MTLA	3.250.717	3.620.742	3.932.529	4.873.830	5.193.962
26	MTSM	92.326	88.172	84.641	80.234	75.129
27	NIRO	3.037.200	3.141.665	3.791.983	4.892.233	7.555.705
28	OMRE	815.338	819.722	4.264.983	4.242.934	4.252.706

29	PWON	16.770.742	18.778.122	20.674.141	23.358.717	25.018.080
30	RDTX	1.643.441	1.872.158	2.101.753	2.280.461	2.526.489
31	RODA	3.067.688	3.232.242	3.428.743	3.548.567	3.980.849
32	SCBD	5.569.201	5.566.425	5.714.281	5.783.263	5.772.828
33	SMDM	3.156.290	3.154.581	3.098.989	3.141.680	3.158.642
34	SMRA	15.379.478	18.758.262	20.810.319	21.662.711	23.299.242

LAMPIRAN 5

DATA VARIABEL *FINANCIAL DISTRESS*

No	Kode Perusahaan	2014	2015	2016	2017	2018
1	APLN	1	1	1	1	1
2	ASRI	1	1	1	1	1
3	BEST	0	0	0	0	0
4	BIPP	0	0	0	0	0
5	BKDP	0	0	0	0	0
6	BKSL	0	0	0	0	0
7	BSDE	0	0	0	0	0
8	COWL	1	1	1	1	1
9	CTRA	1	1	1	1	1
10	DART	0	0	0	0	0
11	DILD	1	1	1	1	1
12	DUTI	0	0	0	0	0
13	ELTY	0	1	1	1	0
14	EMDE	0	0	0	1	1
15	FMII	0	0	0	0	0
16	GMTD	1	1	0	0	0

17	GPRA	0	0	0	0	0
18	GWSA	0	0	0	0	0
19	JRPT	1	0	0	0	0
20	KIJA	0	0	0	0	0
21	LPCK	0	0	0	0	0
22	LPKR	1	1	1	0	0
23	MKPI	0	1	0	0	0
24	MDLN	0	1	1	1	1
25	MTLA	0	0	0	0	0
26	MTSM	0	0	0	0	0
27	NIRO	0	0	0	0	0
28	OMRE	0	0	0	0	0
29	PWON	1	0	0	0	0
30	RDTX	0	0	0	0	0
31	RODA	0	0	0	0	0
32	SCBD	0	0	0	0	0
33	SMDM	0	0	0	0	0
34	SMRA	1	1	1	1	1

LAMPIRAN 6

DATA VARIABEL AUDIT DELAY

No	Kode Perusahaan	2014	2015	2016	2017	2018
1	APLN	84	88	116	86	87
2	ASRI	65	89	81	74	84
3	BEST	79	84	81	66	77
4	BIPP	68	81	79	78	87
5	BKDP	82	88	86	74	77
6	BKSL	78	84	75	81	86
7	BSDE	40	43	48	49	46
8	COWL	79	77	76	57	119
9	CTRA	82	84	88	87	86
10	DART	87	89	86	86	87
11	DILD	86	90	86	85	85

12	DUTI	40	43	48	45	49
13	ELTY	118	244	163	128	259
14	EMDE	86	88	82	68	81
15	FMII	82	83	86	80	81
16	GMTD	58	50	48	50	43
17	GPRA	99	88	86	68	79
18	GWSA	79	89	89	87	87
19	JRPT	72	60	88	79	79
20	KIJA	86	88	86	86	86
21	LPCK	56	49	53	94	60
22	LPKR	62	57	58	94	60
23	MKPI	37	48	75	87	59
24	MDLN	79	78	61	46	87
25	MTLA	84	83	83	85	91
26	MTSM	89	90	86	82	84
27	NIRO	89	91	86	87	88
28	OMRE	86	83	86	87	86
29	PWON	79	84	83	78	84
30	RDTX	71	75	86	82	79
31	RODA	78	78	76	82	85
32	SCBD	79	84	75	82	81
33	SMDM	76	77	82	82	67
34	SMRA	82	83	83	85	85

LAMPIRAN 7

DATA NAMA AUDITOR SWITCHING

No	Kode Perusahaan	2014	2015	2016	2017	2018
1	APLN	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan	Tanubatra Sutanto Fahmi Bambang & Rekan
2	ASRI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
3	BEST	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
4	BIPP	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan

5	BKDP	Hadori Sugiarto Adi & Rekan	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Warnoyo & Mennix	Andi Ruswandi Wisnu & Rekan
6	BKSL	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan
7	BSDE	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris
8	COWL	Kosasih, Nurdiyaman, Tjahjo & Rekan	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra
9	CTRA	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja
10	DART	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja
11	DILD	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris

12	DUTI	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris
13	ELTY	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
14	EMDE	Jansen & Ramadan	Jansen & Ramadan	Jansen & Ramadan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
15	FMII	Supoyo, Sutjahjo, Subyantara & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan	Heliantono & Rekan	Heliantono & Rekan	Heliantono & Rekan
16	GMTD	Aryanto, Amir Jusuf, Mawar & Saptoto	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
17	GPRA	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan

18	GWSA	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan	Tanubatra Sutanto Fahmi Bambang & Rekan
19	JRPT	Aryanto, Amir Jusuf, Mawar & Saptoto	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
20	KIJA	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan
21	LPCK	Aryanto, Amir Jusuf, Mawar & Saptoto	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
22	LPKR	Aryanto, Amir Jusuf, Mawar & Saptoto	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
23	MTLA	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	Kanaka Puradiredja & Suhartono	Kanaka Puradiredja & Suhartono

24	MDLN	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan
25	MTLA	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan	Tanudiredja, Wibisana, Rintis & Rekan
26	MTSM	KAP. Maksum, Suyamto & Hirdjan	KAP. Maksum, Suyamto & Hirdjan	KAP. Maksum, Suyamto & Hirdjan	KAP. Maksum, Suyamto & Hirdjan	KAP. Maksum, Suyamto & Hirdjan
27	NIRO	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Purwantono, Sunggoro & Surja	Purwantono, Sunggoro & Surja	Purwantono, Sunggoro & Surja
28	OMRE	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan
29	PWON	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan
30	RDTX	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Joachim Poltak Lian & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan

31	RODA	Morhan & Rekan	Morhan & Rekan	Morhan & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
32	SCBD	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris	Mirawati, Sensi & Idris
33	SMDM	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
34	SMRA	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja

LAMPIRAN 8

DATA NAMA PERGANTIAN MANAJEMEN

No	Kode	PRESIDEN DIREKTUR				
		2014	2015	2016	2017	2018
1	APLN	Trihatma Kusuma Haliman	Ariesman Widjaja	Dr. Cosmas Batubara	Dr. Cosmas Batubara	Dr. Cosmas Batubara
2	ASRI	Purbaja Pantja	Joseph Sanusi Tjong	Joseph Sanusi Tjong	Joseph Sanusi Tjong	Joseph Sanusi Tjong
3	BEST	Yoshihiro Kobi	Yoshihiro Kobi	Yoshihiro Kobi	Yoshihiro Kobi	Yoshihiro Kobi
4	BIPP	Arianto Sjarief	Arianto Sjarief	Arianto Sjarief	Arianto Sjarief	Arianto Sjarief
5	BKDP	Philip Tonggoredjo	Philip Tonggoredjo	Jokky Wahyoedi Hidayat	Jokky Wahyoedi Hidayat	Jokky Wahyoedi Hidayat
6	BKSL	Keith Steven Muljadi	Keith Steven Muljadi	Keith Steven Muljadi	Keith Steven Muljadi	David Partono
7	BSDE	Franciscus Xaverius RD	Franciscus Xaverius RD	Franciscus Xaverius RD	Franciscus Xaverius RD	Franciscus Xaverius RD
8	COWL	Novi Imelly	Edhi Sutanto	Edhi Sutanto	Edhi Sutanto	Darwin Fernandes Manurung
9	CTRA	Candra Ciputra	Candra Ciputra	Candra Ciputra	Candra Ciputra	Candra Ciputra
10	DART	Ventje Chandraputra Suardana	Ventje Chandraputra Suardana	Ventje Chandraputra Suardana	Ventje Chandraputra Suardana	Ventje Chandraputra Suardana

11	DILD	Hendro S. Gondokusumo	Hendro S. Gondokusumo	Hendro S. Gondokusumo	Hendro S. Gondokusumo	Hendro S. Gondokusumo
12	DUTI	Lie Jani Harjanto	Lie Jani Harjanto	Teky Mailoa	Teky Mailoa	Teky Mailoa
13	ELTY	Ambono Janurianto	Ambono Janurianto	Ambono Janurianto	Ambono Janurianto	Ambono Janurianto
14	EMDE	L. Melani Lowas B. Rimba	L. Melani Lowas B. Rimba	L. Melani Lowas B. Rimba	L. Melani Lowas B. Rimba	L. Melani Lowas B. Rimba
15	FMII	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali
16	GMTD	H. Johny Wainal Usman	H. Andi Anzhar Cakra Wijaya	H. Andi Anzhar Cakra Wijaya	H. Andi Anzhar Cakra Wijaya	H. Andi Anzhar Cakra Wijaya
17	GPRA	Rudy Margono	Rudy Margono	Rudy Margono	Rudy Margono	Rudy Margono
18	GWSA	Harry Gunawan Ho	Harry Gunawan Ho	Paulus Indra Intan	Paulus Indra Intan	Paulus Indra Intan
19	JRPT	Trisna Muliadi	Trisna Muliadi	Trisna Muliadi	Trisna Muliadi	Trisna Muliadi
20	KIJA	Setyono Djuandi Darmono	Budianto Liman	Budianto Liman	Budianto Liman	Budianto Liman
21	LPCK	Meow Chong Loh	Meow Chong - Loh	Toto Bartholomeus	Ivan Setiawan Budiono	Sie Subiyanto
22	LPKR	Ketut Budi Wijaya	Ketut Budi Wijaya	Ketut Budi Wijaya	Ketut Budi Wijaya	Ketut Budi Wijaya

23	MKPI	Ir. Husin Widjajakusuma	Ir. Husin Widjajakusuma	Ir. Husin Widjajakusuma	Ir. Husin Widjajakusuma	Ir. Husin Widjajakusuma
24	MDLN	William Honoris	William Honoris	William Honoris	William Honoris	William Honoris
25	MTLA	Ir. Nanda Widya	Ir. Nanda Widya	Thomas Johannes Angfendy	Thomas Johannes Angfendy	Thomas Johannes Angfendy
26	MTSM	Sani Juli Maruli	Sani Juli Maruli	Sani Juli Maruli	Rose Merry Maruli	Rose Merry Maruli
27	NIRO	Wilson Effendy	Setiasa Kusuma	Soekarman Wiraatmadja Kusnadi	Soekarman Wiraatmadja Kusnadi	Soekarman Wiraatmadja Kusnadi
28	OMRE	Ong Beng Kheong	Ong Beng Kheong	Ong Beng Kheong	Ong Beng Kheong	Husni Ali
29	PWON	Ir. Richard Adisastra	Ir. Richard Adisastra	A Stefanus Ridwan S	A Stefanus Ridwan S	A Stefanus Ridwan S
30	RDTX	Wiriady Widjaja	Wiriady Widjaja	Wiriady Widjaja	Wiriady Widjaja	Wiriady Widjaja
31	RODA	Nio Yantony	Nio Yantony	Nio Yantony	Nio Yantony	Nio Yantony
32	SCBD	Santoso Gunara	Santoso Gunara	Santoso Gunara	Santoso Gunara	Santoso Gunara
33	SMDM	Kenneth Lian	Kenneth Lian	Kenneth Lian	Kenneth Lian	Kenneth Lian
34	SMRA	Johanes Mardjuki	Adrianto P. Adhi	Adrianto P. Adhi	Adrianto P. Adhi	Adrianto P. Adhi

LAMPIRAN 9

HASIL STATISTIK SPSS

STATISTIK DESKRIPTIF VARIABEL PENELITIAN

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor_Switching	170	.00	1.00	.1471	.35521
PM	170	.00	1.00	.1471	.35521
UP	170	25.04	31.67	29.3131	1.32871
FD	170	.00	1.00	.2765	.44857
AU	170	37.00	259.00	80.3882	24.90982
Valid N (listwise)	170				

Sumber: Data diolah SPSS 21, 2019

UJI KELAYAKAN MODEL

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8.198	8	.414

Sumber: Data diolah SPSS 21, 2019

OVERALL MODEL FIT

Sumber: Data diolah SPSS 21, 2019

-2 Log Likelihood Block Number : 0	-2 Log Likelihood Block Number = 1
141.975	125.577

Uji R Square

Nagel Karke R Square

Sumber: Data diolah SPSS 21, 2019

	<i>Constant</i>	PM	UP	FD	AD
<i>Constant</i>	1.000	-.053	-.987	.362	-.095
PM	-.053	1.000	.039	-.126	-.001
UP	-.987	.039	1.000	-.374	-.055
FD	.362	-.126	-.374	1.000	-.051
AD	-.095	-.001	-.055	-.051	1.000

Uji Multikolinieritas

	Constant	PM	UP	FD	AU
Constant	1.000	-.053	-.987	.362	-.095
PM	-.053	1.000	.039	-.126	-.001
UP	-.987	.039	1.000	-.374	-.055
FD	.362	-.126	-.374	1.000	-.051
AU	-.095	-.001	-.055	-.051	1.000

Sumber: Data diolah SPSS 21, 2019

UJI KLASIFIKASI

	<i>Observed</i>		<i>Predicted</i>		
			<i>Auditor Switching</i>		<i>Percentage Correct</i>
			Tidak berganti	Berganti	
	<i>Auditor Switching</i>	Tidak berganti	141	4	97.2
		Berganti	24	1	4.0
	<i>Overall Percentage</i>				83.5

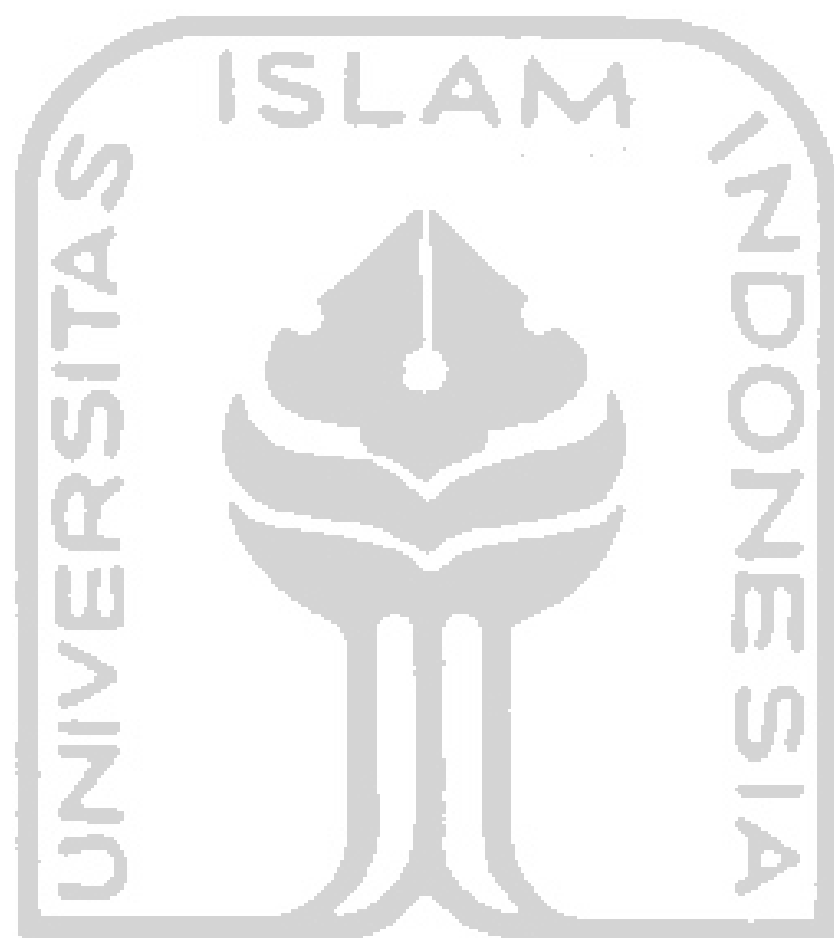
Sumber: Data diolah SPSS 21, 2019

HASIL ANALISIS REGRESI LOGISTIK

		B	S.E.	Wald	df	Sig.	Exp(B)
<i>Step 1^a</i>	PM	-.258	.708	.133	1	.716	.773
	UP	-.639	.181	12.469	1	.000	.528
	FD	.041	.642	.004	1	.950	1.041
	AD	.004	.010	.174	1	.677	1.004
	<i>Constant</i>	16.440	5.167	10.122	1	.001	13797416.367

b. Variable(s) entered on step 1: PM, UP, FD, AD.

Sumber: Data diolah SPSS 21, 2019



جامعة الإسلام في إندونيسيا