



APPENDIX 1 Companies Sample

No.	Company's Code	Company's Name
1	INAF	PT Indofarma (Persero) Tbk
2	KAEF	PT Kimia Farma (Persero) Tbk
3	PGAS	PT Perusahaan Gas Negara (Persero) Tbk
4	ADHI	PT Adhi Karya (Persero) Tbk
5	PTPP	PT Pembangunan Perumahan (Persero) Tbk
6	WIKA	PT Wijaya Karya (Persero) Tbk
7	WSKT	PT Waskita Karya (Persero) Tbk
8	BBNI	PT Bank Negara Indonesia (Persero) Tbk
9	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
10	BBTN	PT Bank Tabungan Negara (Persero) Tbk
11	BMRI	PT Bank Mandiri (Persero) Tbk
12	ANTM	PT Aneka Tambang (Persero) Tbk
13	PTBA	PT Bukit Asam (Persero) Tbk
14	TINS	PT Timah (Persero) Tbk
15	SMBR	PT Semen Baturaja (Persero) Tbk
16	SMGR	PT Semen Indonesia (Persero) / Semen Gresik Tbk
17	JSMR	PT Jasa Marga (Persero) Tbk
18	GIAA	PT Garuda Indonesia (Persero) Tbk
19	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk
20	AGRO	PT Bank BRI Agro Tbk
21	WTON	PT Wijaya Beton Tbk

APPENDIX 2 Auditor Switching Data of SOEs 2013-2017

No	Companies	Auditor Switching				
		2013	2014	2015	2016	2017
1	INAF	1	0	0	0	0
2	KAEF	0	1	0	1	0
3	PGAS	0	1	1	1	1
4	ADHI	1	1	0	1	0
5	PTPP	0	0	0	1	0
6	WIKA	1	0	0	0	1
7	WSKT	0	1	0	1	1
8	BBNI	1	1	1	1	0
9	BBRI	1	0	0	0	1
10	BBTN	0	0	1	0	1
11	BMRI	1	0	1	0	0
12	ANTM	1	0	0	1	1
13	PTBA	0	0	1	1	1
14	TINS	1	0	0	1	0
15	SMBR	0	0	0	1	0
16	SMGR	1	0	0	1	0
17	JSMR	0	0	1	0	1
18	GIAA	1	0	0	1	1
19	TLKM	0	1	1	1	1
20	AGRO	1	0	0	1	1
21	WTON	0	1	0	0	0

APPENDIX 3 Audit Fee Data of SOEs 2013-2017

No	Companies	Audit Fee				
		2013	2014	2015	2016	2017
1	INAF	19.9908	20.0066	20.0499	20.0789	20.1071
2	KAEF	20.2848	20.2848	20.2848	20.2848	20.4875
3	PGAS	21.3756	21.3961	21.4308	22.1756	22.2862
4	ADHI	20.4901	20.6561	20.6561	20.4619	20.5701
5	PTPP	19.7688	19.7688	19.7688	20.4429	20.7233
6	WIKA	20.2742	20.2740	20.5629	20.3302	21.1287
7	WSKT	20.2925	20.2533	20.3666	21.0122	21.4652
8	BBNI	23.1170	23.3046	22.8503	22.6973	22.6973
9	BBRI	22.4371	22.6365	22.6620	22.6620	22.7111
10	BBTN	21.2240	21.2937	21.3998	21.5003	21.5518
11	BMRI	23.0233	22.8395	22.7152	22.7838	23.0259
12	ANTM	20.9701	21.3492	21.5094	21.2627	21.3834
13	PTBA	21.0536	21.1112	21.4164	20.8186	20.8276
14	TINS	21.3651	21.4064	21.4700	21.4460	21.7213
15	SMBR	19.4503	19.4323	19.4323	19.5391	20.1363
16	SMGR	22.0648	22.1343	22.1954	22.2386	22.6294
17	JSMR	20.9430	21.0962	21.3782	21.3782	21.3782
18	GIAA	21.9497	21.7824	22.2405	22.3815	22.4413
19	TLKM	24.0640	24.1733	24.2613	24.3206	22.4413
20	AGRO	20.5607	20.5840	20.6290	20.6614	20.0734
21	WTON	18.5160	19.3044	19.4596	19.3449	19.5391

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APPENDIX 4 Public Accounting Firm Reputation Data of SOEs 2013-2017

No	Companies	Public Accounting Firm Reputation				
		2013	2014	2015	2016	2017
1	INAF	0	0	0	0	0
2	KAEF	0	0	0	0	0
3	PGAS	1	1	1	1	1
4	ADHI	0	0	0	0	0
5	PTPP	0	0	0	0	1
6	WIKA	0	0	0	0	1
7	WSKT	0	0	0	0	1
8	BBNI	0	0	1	1	1
9	BBRI	1	1	1	1	1
10	BBTN	1	1	1	1	1
11	BMRI	1	1	1	1	1
12	ANTM	1	1	1	1	1
13	PTBA	1	1	1	1	1
14	TINS	1	1	1	1	1
15	SMBR	0	0	0	0	0
16	SMGR	1	1	1	1	1
17	JSMR	0	0	1	1	1
18	GIAA	1	1	1	1	1
19	TLKM	1	1	1	1	1
20	AGRO	1	1	1	1	1
21	WTON	0	0	0	0	0

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APPENDIX 5 Company Size Data of SOEs 2013-2017

No.	Companies	Company Size				
		2013	2014	2015	2016	2017
1	INAF	27.8892	27.8528	28.0587	27.9543	28.0562
2	KAEF	28.5360	28.7190	28.8054	29.1598	29.4387
3	PGAS	31.6048	31.9790	32.1264	32.1509	32.0767
4	ADHI	29.9053	29.9785	30.4501	30.6315	30.9750
5	PTPP	30.1500	30.3129	30.5822	31.0725	31.3635
6	WIKA	30.1643	30.3979	30.6067	31.0681	31.4528
7	WSKT	29.8044	30.1601	31.0425	31.7488	32.2149
8	BBNI	33.5886	33.6631	33.8627	34.0330	34.1953
9	BBRI	34.0707	34.3181	34.4092	34.5424	34.6577
10	BBTN	32.5075	32.6048	32.7774	32.9978	33.1969
11	BMRI	34.2283	34.3822	34.4445	34.5768	34.6563
12	ANTM	30.7159	30.7241	31.0440	31.0316	31.0327
13	PTBA	30.0887	30.3265	30.4580	30.5529	30.7215
14	TINS	36.6035	36.8163	36.7666	36.7952	37.0133
15	SMBR	28.6285	28.7048	28.8154	29.1055	29.2525
16	SMGR	31.0583	31.1666	31.2726	31.4204	31.5221
17	JSMR	30.9762	31.0923	31.2345	31.6107	32.0029
18	GIAA	31.0514	31.2362	31.4206	31.5376	31.5502
19	TLKM	25.5749	25.6713	25.8363	25.9141	26.0140
20	AGRO	29.2650	29.4850	29.7550	30.0627	30.4237
21	WTON	28.7017	28.9666	29.1253	29.1707	29.5866

APPENDIX 6 Company Financial Distress Data of SOEs 2013-2017

No	Company	Company Financial Distress				
		2013	2014	2015	2016	2017
1	INAF	1	1	1	1	1
2	KAEF	0	0	0	1	1
3	PGAS	0	1	1	1	0
4	ADHI	1	1	1	1	1
5	PTPP	1	1	1	1	1
6	WIKA	1	1	1	1	1
7	WSKT	1	1	1	1	1
8	BBNI	1	1	1	1	1
9	BBRI	1	1	1	1	1
10	BBTN	1	1	1	1	1
11	BMRI	1	1	1	1	1
12	ANTM	0	0	0	0	0
13	PTBA	0	0	0	0	0
14	TINS	0	0	0	0	0
15	SMBR	0	0	0	0	0
16	SMGR	0	0	0	0	0
17	JSMR	1	1	1	1	1
18	GIAA	1	0	0	0	0
19	TLKM	0	0	0	0	0
20	AGRO	1	1	1	1	1
21	WTON	1	0	0	0	1

APPENDIX 7 Descriptive Statistic Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SWITCH	105	.00	1.00	.4762	.50183
FEE	105	18.52	24.32	21.2589	1.20947
KAP	105	.00	1.00	.6286	.48550
SIZE	105	25.57	37.01	31.0962	2.43178
FINDIS	105	.00	1.00	.6000	.49225
Valid N (listwise)	105				

APPENDIX 8 Hosmer and Lemeshow's Goodness of Fit Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4.532	8	.806

APPENDIX 9 Overall Model Fit Test

Result of -2 log likelihood block number = 0

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients	
			Constant	
Step 0	1	145.323	-.095	
	2	145.323	-.095	

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 145.323
- c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

APPENDIX 10 Overall Model Fit Test

Result of -2 Log likelihood block number = 1

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients					
		Constant	FEE	KAP	SIZE	FINDIS	
Step 1	1	138.151	-7.301	.431	.207	-.071	.208
	2	138.106	-7.786	.471	.206	-.083	.215
	3	138.106	-7.797	.472	.205	-.083	.215
	4	138.106	-7.797	.472	.205	-.083	.215

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 145.323
- d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

APPENDIX 11 Classification Table Test

Classification Table^a

	Observed		Predicted		
			SWITCH		Percentage Correct
			Not Auditor Switching	Auditor Switching	
Step 1	SWITC	Not Auditor Switching	40	15	72.7
	H	Auditor Switching	25	25	50.0
	Overall Percentage				61.9

a. The cut value is .500

APPENDIX 12 Nagelkerke's R Square Test

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	138.106 ^a	.066	.089

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

APPENDIX 13 Logistic Regression Test

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
							Step 1 ^a	FEE	.472
	KAP	.205	.532	.149	1	.700	1.228	.433	3.480
	SIZE	-.083	.109	.587	1	.443	.920	.743	1.139
	FINDIS	.215	.445	.233	1	.629	1.239	.518	2.964
	Constant	-7.797	4.541	2.949	1	.086	.000		

a. Variable(s) entered on step 1: FEE, KAP, SIZE, FINDIS.

