

1. Lampiran Populasi

No	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKPI	Argha Karya Prima Industry Tbk
5	ALDO	Alkindo Naratama Tbk
6	ALKA	Alakasa Industrindo Tbk
7	ALMI	Alumindo Light Metal Industry Tbk
8	ALTO	Tri Banyan Tirta Tbk
9	AMFG	Asahimas Flat Glass Tbk
10	APLI	Asiaplast Industries Tbk
11	ARGO	Argo Pantes Tbk
12	ARNA	Arwana Citra Mulia Tbk
13	ASII	Astra International Tbk
14	AUTO	Astra Otoparts Tbk
15	BAJA	Saranacentral Bajatama Tbk
16	BATA	Sepatu Bata Tbk
17	BIMA	Primarindo Asia Infrastructure Tbk
18	BRAM	Indo Kordsa Tbk
19	BRNA	Belina Tbk
20	BRPT	Barito Pacific Tbk
21	BTON	Beton Jaya Manunggal Tbk
22	BUDI	Budi Starch & Sweetener Tbk
23	CEKA	Cahaya Kalbar Tbk
24	CNTX	Centex Tbk
25	CPIN	Charoen Pokphand Indonesia Tbk
26	CPRO	Central Proteina Prima Tbk
27	CTBN	Citra Tubindo Tbk
28	DLTA	Delta Djakarta Tbk
29	DPNS	Duta Pertiwi Nusantara
30	DVLA	Darya Varia Laboratoria Tbk
31	EKAD	Ekadharma International Tbk
32	ERTX	Eratex Djaya Tbk
33	ESTI	Ever Shine Textile Industry Tbk
34	ETWA	Eterindo Wahanatama Tbk
35	FASW	Fajar Surya Wisesa Tbk
36	FPNI	Titan Kimia Nusantara Tbk
37	GDST	Gunawan Dianjaya Steel Tbk
38	GDYR	Goodyear Indonesia Tbk
39	GGRM	Gudang Garam Tbk
40	GJTL	Gajah Tunggal Tbk
41	HDTX	Panasia Indo Resources Tbk

42	HMSP	Hanjaya Mandala Sampoerna Tbk
43	ICBP	Indofood CBP Sukses Makmur Tbk
44	IGAR	Champion Pacific Indonesia Tbk
45	IKAI	Inti Keramik Alam Asri Industri Tbk
46	IKBI	Sumi Indo Kabel Tbk
47	IMAS	Indomobil Sukses International Tbk
48	IMPC	Impack Pratama Industri Tbk
49	INAF	Indofarma Tbk
50	INAI	Indal Aluminium Industry Tbk
51	INCF	Indo Komoditi Korpora Tbk
52	INCI	Intan Wijaya International Tbk
53	INDF	Indofood Sukses Makmur Tbk
54	INDR	Indo Rama Synthetic Tbk
55	INDS	Indospring Tbk
56	INKP	Indah Kiat Pulp and Paper Tbk
57	INRU	Toba Pulp Lestari Tbk
58	INTP	Indocement Tunggul Prakasa Tbk
59	IPOL	Indopoly Swakarsa Industry Tbk
60	ISSP	Steel Pipe Industry of Indonesia Tbk
61	JECC	Jembo Ceble Company Tbk
62	JKSW	Jakarta Koei Steel Works LTD Tbk
63	JPFA	Japfa Comfeed Indonesia Tbk
64	KAEF	Kimia Farma Tbk
65	KARW	Karwell Indonesia Tbk
66	KBLI	KMI Wire and Cable Tbk
67	KBLM	Kabelindo Murni Tbk
68	KBRI	Kertas Basuki Rachmat Indonesia Tbk
69	KDSI	Kedawung Setia Industrial Tbk
70	KIAS	Keramika Indonesia Assosiasi Tbk
71	KICI	Kedaung Indag Can Tbk
72	KLBF	Kalbe Farma Tbk
73	KMTR	Kirana Megatara Tbk
74	KRAH	Grand Kartech Tbk
75	KRAS	Krakatau Steel Tbk
76	LION	Lion Metal Works Tbk
77	LMPI	Langgeng Makmur Industry Tbk
78	LMSH	Lionmesh Prima Tbk
79	LPIN	Multi Prima Sejahtera Tbk
80	MAIN	Malindo Feedmill Tbk
81	MASA	Multistrada Arah Sarana Tbk
82	MBTO	Martina Berto Tbk
83	MERK	Merck Tbk
84	MLBI	Multi Bintang Indonesia Tbk
85	MLIA	Mulia Industrindo Tbk

86	MRAT	Mustika Ratu Tbk
87	MYOR	Mayora Indah Tbk
88	MYRX	Hanson International Tbk
89	MYTX	Hanson International Tbk
90	NIKL	Pelat Timah Nusantara Tbk
91	NIPS	Nippres Tbk
92	PBRX	Pan Brothers Tbk
93	PICO	Pelangi Indah Canindo Tbk
94	POLY	Asia Pasific Fibers Tbk
95	PRAS	Prima Alloy steel Universal Tbk
96	PSDN	Prashida Aneka Niaga Tbk
97	PTSN	Sat Nusa Persada Tbk
98	PYFA	Pyridam Farma Tbk
99	RICY	Ricky Putra Globalindo Tbk
100	RMBA	Bentoel International Investama Tbk
101	ROTI	Nippon Indosar Corporindo Tbk
102	SCCO	Supreme Cable Manufacturing and Commerce Tbk
103	SCPI	Schering Plough Indonesia Tbk
104	SIAP	Sekawan Intipratama Tbk
105	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
106	SIMA	Siwani Makmur Tbk
107	SIPD	Siearad Produce Tbk
108	SKBM	Sekar Bumi Tbk
109	SKLT	Sekar Laut Tbk
110	SMAR	Smart Tbk
111	SMBR	Semen Baturaja Persero Tbk
112	SMCB	Holcim Indonesia Tbk
113	SMGR	Semen Gresik Tbk
114	SMSM	Selamat Sempurna Tbk
115	SPID	Sierad Produce Tbk
116	SPMA	Suparma Tbk
117	SRIL	Sri Rejeki Isman Tbk
118	SRSN	Indo Acitama Tbk
119	SSTM	Sunson Textile Manufacturer Tbk
120	STAR	Star Perochem Tbk
121	STTP	Siantar Top Tbk
122	SULI	Sumalindo Lestari Jaya Tbk
123	TBMS	Tembaga Mulia Semanan Tbk
124	TCID	Mandom Indonesia Tbk
125	TFCO	Tifico Fiber Globalindo Tbk
126	TIRT	Tirta Mahakam Resources Tbk
127	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
128	TOTO	Surya Toto Indonesia Tbk
129	TPIA	Chandra Asri Petrochemical

130	TRIS	Trisula International Tbk
131	TRST	Trias Sentosa Tbk
132	TSPC	Tempo Scan Pasific Tbk
133	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
134	UNIC	Unggul Indah Cahaya Tbk
135	UNIT	Nusantara Inti Corpora Tbk
136	UNTX	Unitex Tbk
137	UNVR	Unilever Indonesia Tbk
138	VOKS	Voksel Electric Tbk
139	WIIM	Wismilak Inti Makmur Tbk
140	WSBP	Waskita Beton Precast Tbk



2. Lampiran Purposive Sampling

No	Kode Perusahaan	Terdaftar di BEI (2013-2018)	Konsisten mempublikasikan lap. keu dengan laporan auditor independen (2013-2018)	Pergantian KAP minimal 1 kali pada periode (2013-2018)
1	ADES	✓	✓	✓
2	ADMG	✓	✓	X
3	AISA	✓	✓	X
4	AKKU	✓	X	X
5	AKPI	✓	✓	X
6	ALDO	✓	✓	✓
7	ALKA	✓	✓	✓
8	ALMI	✓	✓	✓
9	ALTO	✓	✓	✓
10	AMFG	✓	✓	X
11	APLI	✓	✓	X
12	ARGO	✓	✓	✓
13	ARNA	✓	✓	X
14	ASII	✓	✓	X
15	AUTO	✓	✓	X
16	BAJA	✓	✓	✓
17	BATA	✓	✓	✓
18	BIMA	✓	✓	✓
19	BRAM	✓	✓	✓
20	BRNA	✓	✓	X
21	BRPT	✓	✓	X
22	BTON	✓	✓	✓
23	BUDI	✓	✓	✓
24	CEKA	✓	✓	X
25	CNTX	✓	✓	X
26	CPIN	✓	✓	✓
27	CPRO	✓	✓	X
28	CTBN	✓	✓	X
29	DLTA	✓	✓	X
30	DPNS	✓	✓	X
31	DVLA	✓	✓	X
32	EKAD	✓	✓	✓

33	ERTX	✓	✓	X
34	ESTI	✓	✓	X
35	ETWA	✓	✓	✓
36	FASW	✓	✓	X
37	FPNI	✓	✓	✓
38	GDST	✓	✓	X
39	GDYR	✓	✓	X
40	GGRM	✓	✓	X
41	GJTL	✓	✓	X
42	HDTX	✓	✓	✓
43	HMSP	✓	✓	X
44	ICBP	✓	✓	X
45	IGAR	✓	✓	✓
46	IKAI	✓	✓	✓
47	IKBI	✓	✓	X
48	IMAS	✓	✓	X
49	INAF	✓	✓	X
50	INAI	✓	✓	X
52	INCI	✓	✓	✓
53	INDF	✓	✓	X
54	INDR	✓	✓	✓
55	INDS	✓	✓	X
56	INKP	✓	✓	✓
57	INRU	✓	✓	X
58	INTP	✓	✓	X
59	IPOL	✓	✓	X
60	ISSP	✓	X	X
61	JECC	✓	X	X
62	JKSW	✓	✓	✓
63	JPFA	✓	✓	✓
64	KAEF	✓	✓	✓
65	KARW	✓	✓	X
66	KBLI	✓	✓	X
67	KBLM	✓	✓	✓
68	KBRI	✓	✓	✓
69	KDSI	✓	✓	X
70	KIAS	✓	✓	✓
71	KICI	✓	✓	X

72	KLBF	✓	✓	X
73	KMTR	✓	✓	X
74	KRAH	✓	✓	✓
75	KRAS	✓	✓	X
76	LION	✓	✓	X
77	LMPI	✓	✓	✓
78	LMSH	✓	✓	X
79	LPIN	✓	✓	X
80	MAIN	✓	X	✓
81	MASA	✓	✓	X
82	MBTO	✓	X	X
83	MERK	✓	✓	✓
84	MLBI	✓	✓	✓
85	MLIA	✓	✓	X
86	MRAT	✓	✓	✓
87	MYOR	✓	✓	✓
88	MYRX	✓	✓	X
89	MYTX	✓	✓	X
90	NIKL	✓	✓	✓
91	NIPS	✓	X	X
92	PBRX	✓	✓	✓
93	PICO	✓	✓	✓
94	POLY	✓	✓	X
95	PRAS	✓	X	X
96	PSDN	✓	✓	X
97	PTSN	✓	✓	X
98	PYFA	✓	X	X
99	RICY	✓	✓	X
100	RMBA	✓	✓	✓
101	ROTI	✓	✓	X
102	SCCO	✓	✓	✓
103	SCPI	✓	✓	X
104	SIAP	✓	✓	X
105	SIDO	✓	✓	✓
106	SIMA	✓	✓	✓
107	SIMP	✓	✓	X
108	SIPD	✓	✓	X
109	SKBM	✓	✓	✓

110	SKLT	✓	✓	X
111	SMAR	✓	✓	X
112	SMBR	✓	✓	✓
113	SMCB	✓	✓	✓
114	SMGR	✓	✓	✓
115	SMSM	✓	✓	X
116	SIPD	✓	✓	X
117	SPMA	✓	✓	X
118	SRIL	✓	X	X
119	SRSN	✓	✓	X
120	SSTM	✓	✓	✓
121	STAR	✓	✓	✓
122	STTP	✓	✓	X
123	SULI	✓	✓	X
124	TBMS	✓	✓	X
125	TCID	✓	✓	X
126	TFCO	✓	✓	X
127	TIRT	✓	✓	✓
128	TKIM	✓	✓	✓
129	TOTO	✓	✓	X
130	TPIA	✓	✓	X
131	TRIS	✓	✓	✓
132	TRST	✓	✓	✓
133	TSPC	✓	✓	X
134	ULTJ	✓	✓	X
135	UNIC	✓	✓	X
136	UNIT	✓	✓	✓
137	UNVR	✓	✓	✓
138	VOKS	✓	✓	X
139	WIIM	✓	✓	✓
140	WSBP	✓	✓	X

3. Lampiran Kantor Akuntan Publik

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	Johan Malonda Mustika & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi & Rekan
2	ALDO	Arsyad & Rekan	Arsyad & Rekan	Arsyad & Rekan	Arsyad & Rekan	Richard Risambessy & Rekan	Richard Risambessy & Rekan
3	ALKA	Johannes Patricia Juara & Rekan	Johannes Juara & Rekan	Johannes Juara & Rekan	Johannes Juara & Rekan	Johannes Juara & Rekan	Anwar & Rekan
4	ALTO	Jamaludin, Ardi, Sukimto dan Rekan.	Jamaludin, Ardi, Sukimto dan Rekan	Gideon, Adi & Rekan	Gideon, Adi & Rekan	Helianto & Rekan	Heliantono & Rekan
5	ARGO	Hendrawinata Eddy & Siddharta anggota dari Kreston International	Anwar, Sugiharto & Rekan	Anwar & Rekan	Anwar & Rekan	Anwar & Rekan	Anwar & Rekan
6	BAJA	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	Mirawati Sensi Idris	Mirawati Sensi Idris
7	BATA	Aryanto, Amir Jusuf,	Purwanto, Suherman & Surja	Purwanto, Sungkoro & Surja	Purwanto, Sungkoro & Surja	Purwanto, Sungkoro & Surja	Purwanto, Sungkoro & Surja (Ernst & Young Global Limited)
8	BIMA	AF. Rachman & Soetjipto WS	AF. Rachman & Soetjipto WS	Koesbandijah, Beddy Samsi & Setiasih	Koesbandijah, Beddy Samsi & Setiasih	Koesbandijah, Beddy Samsi & Setiasih	Koesbandijah, Beddy Samsi & Setiasih
9	BRAM	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Bing Satrio & Eny	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan
10	BTON	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Doli Bambang, Sulistyanto, Dadang dan Ali.	Doli Bambang, Sulistyanto, Dadang dan Ali	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Hadori Sugiarto Adi & Rekan
11	CPIN	Siddharta Widjaja & Rekan	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja
12	EKAD	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	Budiman, Wawan, Pamudji & Rekan	Hendrawinata Eddy Siddharta & Tanzil	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono

13	ETWA	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Bharata, Arifin, Mumajad & Sayuti	Bharata, Arifin, Mumajad & Sayuti
14	FPNI	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja
15	HDTX	Drs. Bambang Sudaryono & Rekan	Drs. Bambang Sudaryono & Rekan	Drs Bambang Sudaryono & Rekan	Drs Bambang Sudaryono & Rekan	Drs Bambang Sudaryono & Rekan	Mirawati Sensi Idris
16	IGAR	Hertanto, Sidik & Indra	Hertanto, Grace & Karunawan	Hertanto, Grace & Karunawan	Hertanto, Grace, Karunawan	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja
17	IKAI	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Tanubrata Sutanto fahmi bambang & rekan (bDO)	Tanubrata Sutanto fahmi bambang & rekan (bDO)	Tanubrata Sutanto fahmi bambang & rekan (bDO)	Tanubrata Sutanto fahmi bambang & rekan (bDO)
18	INCI	Hananta Budianto & Rekan	Hananta Budianto & Rekan	Hananta Budianto & Rekan	Hendrawinata Eddy Siddharta & Tanzil	Kanaka Puradiredja, Suhartono	Arman Eddy Ferdinand & Rekan
19	INKP	Tjiendradjaja & Handoko Tomo	Y. Santosa dan Rekan	Y. Santosa & rekan	Y. Santosa dan Rekan	Y. Santosa dan Rekan	Y. Santosa dan Rekan
20	JKSW	S. Mannan Ardiansyah & Rekan	Abubakar Usman & Rekan	Abubakar Usman & Rekan	S.Mannan, Ardiansyah & Rekan (Member of Integra)	S.Mannan, Ardiansyah & Rekan (Member of Integra)	Junaedi, Chairul & Rekan
21	JPFA	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati Sensi Idris	Purwantono, Sungkoro & Surja	Purwanto, Sungkoro & Surja (Ernst & Young Global Limited)
22	KAEF	Hendrawinata eddy & siddharta	Hendrawinata Eddy & Siddharta	Hendrawinata Eddy Siddharta & Tanzil	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan
23	KBLM	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Anwar & Rekan	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono
24	KBRI	Hananta Budianto & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Hendrawinata, Eddy Siddharta & Tanzil	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono
25	KIAS	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Siddharta Widjaja dan Rekan	Siddharta Widjaja dan Rekan	Siddharta Widjaja dan Rekan (KPMG International)
26	KRAH	Hendrawinata Eddy & Siddharta	Hendrawinata Eddy & Siddharta	Hendrawinata Eddy & Siddharta	Hendrawinata Eddy & Siddharta	Rama Wendra	Rama Wendra

27	LMPI	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Doli, Bambang, Sulistiyanto, Dadang & Ali	Hadori, Sugiarto, Adi & Rekan	Hadori, Sugiarto, Adi & Rekan	Teramihardja, Pradhono & Chandra
28	MERK	Siddharta & Widjaja	Siddharta & Widjaja	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
29	MLBI	Siddharta & Widjaja (KPMG)	Siddharta Widjaja & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan (Delloite)
30	MRAT	kosasih, nurdiyaman, tjahjo & rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli, & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli, & Rekan	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono
31	MYOR	Mulyamin, Sensi, Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati Sensi Idris	Mirawati Sensi Idris	Mirawati Sensi Idris
32	NIKL	Siddharta & Widjaja (KPMG)	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan (Delloite)
33	PBRX	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali.	Doli, Bambang, Sulistiyanto, Dadang & Ali.	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan.	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
34	PICO	Griselda, Wisnu & Arum	Griselda, Wisnu & Arum	Djoko, Sidik & Indra	Herman Dody Tanumihardya & Rekan	Herman Dody Tanumihardya & Rekan	Herman Dody Tanumihardya & Rekan
35	RMBA	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana, Rintis & Rekan	Satrio Bing Eny & Rekan	KAP Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan (Delloite)
36	SCCO	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono
37	SIDO	Tanubrata, Sutanto, Fahmi & Rekan	Anwar, Sugiharto & Rekan	Anwar & Rekan	Anwar & Rekan	Purwantono Sungkoro & Surja	Purwantono, Sungkoro & Surja (Ernst & Young Global Limited)
38	SIMA	Budiman, Wawan, Pamudji & Rekan	Budiman, Wawan, Pamudji & Rekan	Budiman, Wawan, Pamudji & Rekan	Yahya Santosa & Rekan	Kap Djoko, Sidik & Indra	Djoko, Sidik & Indra

39	SKBM	Supoyo, Sutjahjo, Subyantara & Rekan	Aryanto, Amir Jusuf, Mawar & Saptoto,	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
40	SMBR	Doli, Bambang, Sudarmadji & Dadang	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sudarmadji, Dadang & Ali	Herman Dody Tanumihardja & Rekan	Herman Dody Tanumihardja & Rekan	Hendrawinata Hanny Erwin & Sumargo (Anggota Kreton International)
41	SMCB	Ernst & Young AG	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan (Delloite)
42	SMGR	Supoyo, Sutjahjo, Subyantara & Rekan	Osman Bing Satrio & Eny	Osman Bing Satrio & Eny	Satrio Bing Eny & Rekan	Satrio Bing Eny dan Rekan	Satrio Bing Eny & Rekan (Delloite)
43	SSTM	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Ishak, Saleh, Soewondo & Rekan	Ishak, Saleh, Soewondo & Rekan
44	STAR	Noor Salim, Nursehan & Sinarahardja	Noor Salim, Nursehan & Sinarahardja	Noor Salim, Nursehan & Sinarahardja	Liasta, Nirwan, Syafuruddin & Rekan	Herman Dody Tanumihardja & Rekan	Herman Dody Tanumihardja & Rekan
45	TIRT	Pieter uways & rekan	Pieter uways & rekan	Pieter uways & rekan	S.Mannan, Ardiansyah & Rekan (Member of Integra International)	S.Mannan, Ardiansyah & Rekan (Member of Integra International)	S.Mannan, Ardiansyah & Rekan (Member of Integra International)
46	TKIM	Tjiendradjaja & Handoko Tomo	Y. Santosa dan Rekan	Y. Santosa & Rekan	Y. Santosa dan Rekan	Y. Santosa dan Rekan	Y. Santosa dan Rekan
47	TRIS	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Joachim Poltak Lian Michell & Rekan	Gideon Adi & Rekan	Gideon Adi & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
48	TRST	Purwantono, Suherman & Surja (Ernst & Young Global)	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
49	UNIT	Drs. Imam syafei & rekan	Achmad, Rasyid, Hisbullah & Jerry	Achmad, Rasyid, Hisbullah dan Jerry	Rasyid, Hisbullah dan Jerry	Budiman, Wawan, Pamudji & Rekan	Budiman, Wawan, Pamudji & Rekan

50	UNVR	Tanudiredja, Wibisana & Rekan (PwC)	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja dan Rekan (KPMG International)
51	WIIM	Gani Mulyadi & Handayani	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath International)



4. Lampiran Opini Audit

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	WTP	WTP	WTP	WTP	WTP	WTP
2	ALDO	WTP	WTP	WTP dengan pg penjelas	WTP	WTP	WTP
3	ALKA	WTP	WTP	WTP	WTP	WTP	WTP
4	ALTO	WTP	WTP	WTP	WTP dengan pg penjelas	WTP	WTP dengan pg penjelas
5	ARGO	WTP	WTP	WTP	WTP	WTP	WTP dengan pg penjelas
6	BAJA	WTP	WTP	WTP	WTP	WTP	WTP
7	BATA	WTP	WTP	WTP	WTP	WTP	WTP
8	BIMA	WTP	WTP	WTP	WTP	WTP	WTP
9	BRAM	WTP	WTP	WTP	WTP	WTP	WTP
10	BTON	WTP	WTP	WTP	WTP	WTP	WTP
11	CPIN	WTP	WTP	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP	WTP
12	EKAD	WTP	WTP	WTP	WTP	WTP	WTP
13	ETWA	WTP	WTP	WTP dengan pg penjelas	WTP	WTP	WTP dengan pg penjelas
14	FPNI	WTP	WTP	WTP	WTP	WTP	WTP
15	HDTX	WTP	WTP	WTP	WTP	WDP	WTP
16	IGAR	WTP	WTP	WTP	WTP	WTP	WTP dengan pg penjelas
17	IKAI	WTP	WTP	WTP	WTP	WTP	WTP
18	INCI	WTP	WTP	WTP	WTP	WTP	WTP

19	INKP	WTP	WTP	WTP	WTP	WTP	WTP
20	JKSW	WTP	WTP dengan pg penjelas	WTP	WTP	WTP	WTP
21	JPFA	WTP	WTP	WTP	WTP	WTP	WTP
22	KAEF	WTP	WTP	WTP	WTP	WTP	WTP
23	KBLM	WTP	WTP	WTP	WTP	WTP	WTP
24	KBRI	WTP	WTP	WTP	WTP	WTP	WDP
25	KIAS	WTP	WTP	WTP	WTP	WTP	WTP
26	KRAH	WTP	WTP	WTP dengan pg penjelas	WTP	WTP	WTP
27	LMPI	WTP	WTP	WTP	WTP	WTP	WTP dengan pg penjelas
28	MERK	WTP	WTP	WTP	WTP	WTP	WTP
29	MLBI	WTP	WTP	WTP	WTP	WTP	WTP
30	MRAT	WTP	WTP	WTP	WTP	WTP	WTP
31	MYOR	WTP	WTP	WTP	WTP	WTP	WTP
32	NIKL	WTP	WTP	WTP	WTP	WTP	WDP
33	PBRX	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP	WTP	WTP	WTP
34	PICO	WTP	WTP	WTP	WTP	WTP	WTP dengan pg penjelas
35	RMBA	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP dengan pg penjelas
36	SCCO	WTP	WTP	WTP	WTP	WTP	WTP
37	SIDO	WTP	WTP	WTP dengan pg penjelas	WTP	WTP	WTP
38	SIMA	WTP	WTP	WTP	WTP	WTP	WDP

39	SKBM	WTP	WTP	WTP dengan pg penjelas	WTP	WTP	WTP
40	SMBR	WTP	WTP	WTP	WTP	WTP	WTP
41	SMCB	WTP	WTP	WTP dengan pg penjelas	WTP	WTP dengan pg penjelas	WTP
42	SMGR	WTP	WTP	WTP	WTP	WTP	WTP
43	SSTM	WTP	WTP	WTP	WTP	WTP	WTP
44	STAR	WTP	WTP	WTP	WTP	WTP	WTP
45	TIRT	WTP	WTP	WTP	WTP	WTP	WTP
46	TKIM	WTP	WTP	WTP	WTP	WTP	WTP
47	TRIS	WTP	WTP	WTP	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP
48	TRST	WTP	WTP	WTP	WTP	WTP	WTP
49	UNIT	WTP	WTP	WTP	WTP	WTP	WTP
50	UNVR	WTP	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP	WTP	WTP
51	WIIM	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP dengan pg penjelas	WTP dengan pg penjelas



5. Lampiran Ukuran KAP

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
2	ALDO	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
3	ALKA	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
4	ALTO	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
5	ARGO	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
6	BAJA	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
7	BATA	NON BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
8	BIMA	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
9	BRAM	BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
10	BTON	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
11	CPIN	BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
12	EKAD	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
13	ETWA	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
14	FPNI	BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
15	HDTX	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
16	IGAR	NON BIG4	NON BIG4	NON BIG4	NON BIG4	BIG4	BIG4
17	IKAI	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG 4	NON BIG4
18	INCI	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG 4	NON BIG4
19	INKP	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
20	JKSW	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
21	JPFA	NON BIG4	NON BIG4	NON BIG4	NON BIG4	BIG4	BIG4

22	KAEF	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
23	KBLM	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
24	KBRI	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
25	KIAS	NON BIG4	NON BIG4	NON BIG4	BIG4	BIG4	BIG4
26	KRAH	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
27	LMPI	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
28	MERK	BIG4	BIG4	BIG4	BIG4	BIG4	NON BIG4
29	MLBI	BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
30	MRAT	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
31	MYOR	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
32	NIKL	BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
33	PBRX	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
34	PICO	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
35	RMBA	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	BIG4
36	SCCO	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
37	SIDO	NON BIG4	NON BIG4	NON BIG4	NON BIG4	BIG4	BIG4
38	SIMA	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
39	SKBM	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
40	SMBR	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
41	SMCB	BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
42	SMGR	NON BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
43	SSTM	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
44	STAR	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
45	TIRT	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4

46	TKIM	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
47	TRIS	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
48	TRST	BIG4	BIG4	BIG4	BIG4	BIG4	NON BIG4
49	UNIT	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4
50	UNVR	BIG4	BIG4	BIG4	BIG4	BIG4	BIG4
51	WIIM	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4	NON BIG4



6. Lampiran Perubahan Manajemen

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	Agus Salim P	Agus Salim P	Martin Jimi	Martin Jimi	Wihardjo Hadiseputro	Wihardjo Hadiseputro
2	ALDO	Herwanto Sutanto	Herwanto Sutanto	Herwanto Sutanto	Herwanto Sutanto	Herwanto Sutanto	Herwanto Sutanto
3	ALKA	Herwanto Sutanto	Herwanto Sutanto	Hilton Barki	Peng Tjoan	Peng Tjoan	Peng Tjoan
4	ALTO	Bhakti Salim	Bhakti Salim	Bhakti Salim	Bhakti Salim	Bhakti Salim	Bhakti Salim
5	ARGO	Gunarso Budiman	Deepak Anand	Deepak Anand	Deepak Anand	Deepak Anand	Agus Noorsanto
6	BAJA	Handaja Susanto	Handaja Susanto	Handaja Susanto	Handaja Susanto	Handaja Susanto	Handaja Susanto
7	BATA	M. Imran Malik	M. Imran Malik	Carlos Eduardo G.R	M. Imran Malik	Inderpreet Singh Bhatia	Inderpreet Singh Bhatia
8	BIMA	Bambang Setiyono	Bambang Setiyono	Bambang Setiyono	Bambang Setiyono	Bambang Setiyono	Bambang Setiyono
9	BRAM	Nuri Refik Duzgoren		Mehmet Zeki Kanadikirik	Mehmet Zeki Kanadikirik	Mehmet Zeki Kanadikirik	Mehmet Zeki Kanadikirik
10	BTON	Gwie Gunadi Gunawan	Gwie Gunadi Gunawan	Gwie Gunadi Gunawan	Gwie Gunadi Gunawan	Gwie Gunadi Gunawan	Gwie Gunadi Gunawan
11	CPIN	Rusmin Ryadi	Rusmin Ryadi	Rusmin Ryadi	Tjiu Thomas Effendy	Tjiu Thomas Effendy	Tjiu Thomas Effendy
12	EKAD	Judi Widjaja Leonardi	Judi Widjaja Leonardi	Judi Widjaja Leonardi	Judi Widjaja Leonardi	Judi Widjaja Leonardi	Judi Widjaja Leonardi
13	ETWA	Immanuel Sutarto	Immanuel Sutarto		Yudianto Kosman	Lie Kong	Lie Kong
14	FPNI	Park Beonjin	Yoon Sungku	Yoon Sungku	Yoon Sungku	Kang Jongwon	Kang Jongwon
15	HDTX	Lim Seng Bouw Joshua	Lim Seng Bouw Joshua	Lim Seng Bouw Joshua	Lim Seng Bouw Joshua	Lim Seng Bouw Joshua	Enrico Haryono
16	IGAR	Antonius Muhartoyo	Antonius Muhartoyo	Antonius Muhartoyo	Antonius Muhartoyo	Antonius Muhartoyo	Antonius Muhartoyo
17	IKAI	Lie Ju Tjhong	Lie Ju Tjhong	Lie Ju Tjhong	Lie Ju Tjhong	Teuku Johas Raffli	Teuku Johas Raffli
18	INCI	Recsonlye Sitorus	Recsonlye Sitorus	Tazran Tanmizi	Tazran Tanmizi	Tazran Tanmizi	Tazran Tanmizi

19	INKP	Lan Cheng Ting	Lan Cheng Ting	Lan Cheng Ting	Ko Po Cheng	Hendra Jaya Kosasih	Hendra Jaya Kosasih
20	JKSW	Muhammad Djauhari	Muhammad Djauhari	Muhammad Djauhari	The Kwen Ie	The Kwen Ie	Harry Lasmono Hartawan
21	JPFA	Handojo Santosa	Handojo Santosa	Handojo Santosa	Handojo Santosa	Handojo Santosa	Handojo Santosa
22	KAEF	Rusdi Rosman	Rusdi Rosman	Rusdi Rosman	Rusdi Rosman	Honesti Basyir	Honesti Basyir
23	KBLM	Surya Adiwijaya Soepono	Surya Adiwijaya Soepono	Nicodemus M. Trisnadi	Elly Soepono	Elly Soepono	Elly Soepono
24	KBRI	Gani Bustan	Sonie Budi Wijaya	Sonie Budi Wijaya	Sonie Budi Wijaya	Sonie Budi Wijaya	Henry Priyantoro
25	KIAS	Pramoth Phromaue	Pramoth Phromaue	Pramoth Phromaue	Numpol Malichai	Numpol Malichai	Anusorn Potchanabanpot
26	KRAH	Kenneth Sutardja	Kenneth Sutardja	Kenneth Sutardja	Kenneth Sutardja	Kenneth Sutardja	Kenneth Sutardja
27	LMPI	Hidayat Alim	Hidayat Alim	Hidayat Alim	Hidayat Alim	Hidayat Alim	Hidayat Alim
28	MERK	Markus Bamberger	Martin Feulner	Martin Feulner	Martin Feulner	Martin Feulner	Martin Feulner
29	MLBI	Chin Kean Huat	Chin Kean Huat	Chin Kean Huat	Chin Kean Huat	Chin Kean Huat	Chin Kean Huat
30	MRAT	Putri Kuswisnu Wardani	Putri Kuswisnu Wardani	Putri Kuswisnu Wardani	Putri Kuswisnu Wardani	Putri Kuswisnu Wardani	Putri Kuswinu Wardani,
31	MYOR	Andre Sukendra Atmadja	Andre Sukendra Atmadja	Andre Sukendra Atmadja	Andre Sukendra Atmadja	Andre Sukendra Atmadja	Andre Sukendra Atmadja
32	NIKL	Ardhiman Ta	Ardhiman Ta	Ardhiman Ta	Ardhiman Ta	Ardhiman Ta	Ardhiman Ta
33	PBRX	Ludijanto Setijo	Ludijanto Setijo	Ludijanto Setijo	Ludijanto Setijo	Ludijanto Setijo	Ludijanto Setijo
34	PICO	Ko Dandy	Ko Dandy	Ko Dandy	Ko Dandy	Ko Dandy	Ko Dandy
35	RMBA	Jason Fitzgerald M	Jason Fitzgerald M	Jason Fitzgerald M	Jason Fitzgerald M	Jason Fitzgerald M	Jason Fitzgerald M
36	SCCO	Elly Soepono	Elly Soepono	Elly Soepono	Bayu Adiwijaya Soepono	Bayu Adiwijaya Soepono	Bayu Adiwijaya Soepono
37	SIDO	Irwan Hidayat	Irwan Hidayat	Irwan Hidayat	Irwan Hidayat	Jonatha Sofjan Hidayat	David Hidayat

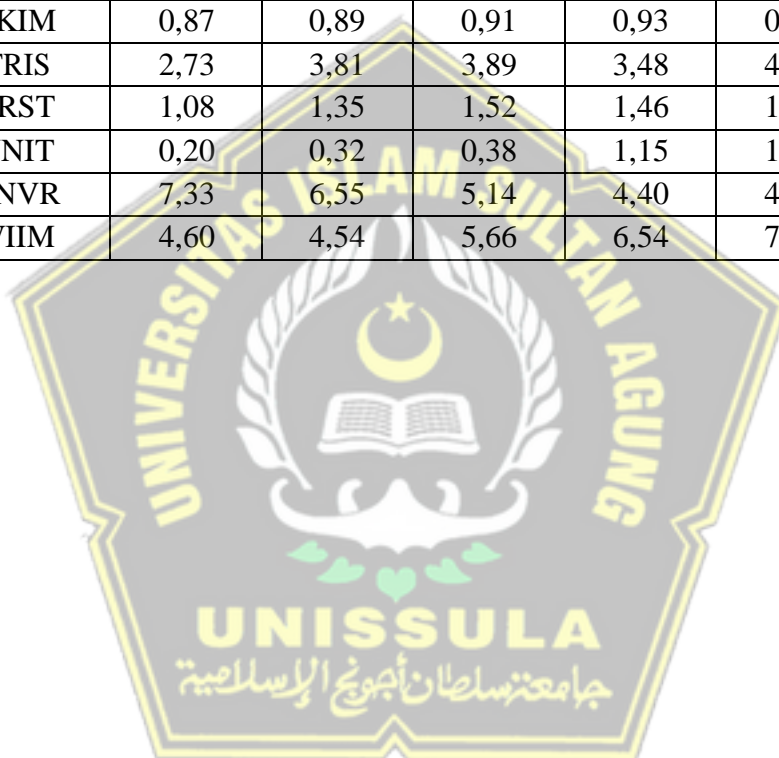
38	SIMA	Edward Seky Soeryadjaya	Edward Seky Soeryadjaya	Ifiandiaz Nazsir	Ifiandiaz Nazsir	Ifiandiaz Nazsir	Ifiandiaz Nazsir
39	SKBM	Harry Lukmito	Harry Lukmito	Harry Lukmito	Harry Lukmito	Harry Lukmito	Harry Lukmito
40	SMBR	Ir. Pamudji Rahardjo	Ir. Pamudji Rahardjo	Ir. Pamudji Rahardjo	Ir. Pamudji Rahardjo		Ir. Jobi Triananda Hasjim, M.Sc
41	SMCB	Eamon John G	Gerhard Schutz	Gerhard Schutz	Gary Schutz	Gary Schutz	Gary Schutz
42	SMGR	Dwi Soetjipto	Suparni	Suparni	Suparni	Rizkan Chandra	Hendi Prio Santoso
43	SSTM	Purnawan Suriadi	Purnawan Suriadi	Purnawan Suriadi	Purnawan Suriadi	Purnawan Suriadi	Purnawan Suriadi
44	STAR	Asep Mulyana	Asep Mulyana	Asep Mulyana	Asep Mulyana	Asep Mulyana	Asep Mulyana
45	TIRT	Djohan Surja Putra	Djohan Surja Putra	Djohan Surja Putra	Djohan Surja Putra	Djohan Surja Putra	Djohan Surja Putra
46	TKIM	Yudi Setiawan Lin	Lu Teng Wei	Lu Teng Wei	Lu Teng Wei	Suhendra Wiriadinata	Suhendra Wiriadinata
47	TRIS	Tjhoi Lisa Tjahjadi	Tjhoi Lisa Tjahjadi	Tjhoi Lisa Tjahjadi	Santoso Widjojo	Santoso Widjojo	Santoso Widjojo
48	TRST	Sugeng Kurniawan	Sugeng Kurniawan	Sugeng Kurniawan	Sugeng Kurniawan	Sugeng Kurniawan	Sugeng Kurniawan
49	UNIT	Prianto Paseru	Gunawan Taslim	Gunawan Taslim	Gunawan Taslim	Prianto Paseru	Prianto Paseru
50	UNVR	Maurits Daniel Rudolf Lalisang	Hemant Bakshi	Hemant Bakshi	Hemant Bakshi	Hemant Bakshi	Hemant Bakshi
51	WIIM	Ronald Walla	Ronald Walla	Ronald Walla	Ronald Walla	Ronald Walla	Ronald Walla



7. Lampiran *Financial Distress*

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	4,86	3,49	1,98	2,63	2,31	1,85
2	ALDO	1,99	1,95	2,01	2,21	1,96	1,84
3	ALKA	4,92	5,69	5,69	8,77	6,70	5,80
4	ALTO	0,73	1,03	1,32	0,61	0,36	0,52
5	ARGO	0,76	0,20	-0,44	-4,87	-2,88	-3,16
6	BAJA	0,82	1,60	1,42	1,20	1,38	1,11
7	BATA	2,52	2,56	2,96	2,58	2,47	2,57
8	BIMA	-0,09	0,28	-0,46	2,40	1,73	1,51
9	BRAM	2,19	1,84	2,30	2,52	2,95	3,26
10	BTON	4,37	4,57	3,56	1,59	4,46	4,24
11	CPIN	3,17	2,52	2,29	3,00	3,40	3,27
12	EKAD	2,46	2,58	3,06	2,44	2,28	2,40
13	ETWA	1,54	0,23	-0,34	-0,24	-0,18	-0,11
14	FPNI	2,89	2,57	2,44	2,75	2,79	2,99
15	HDTX	0,34	0,56	0,74	0,76	0,99	0,91
16	IGAR	3,42	3,80	3,44	3,76	3,35	3,42
17	IKAI	0,53	0,11	-0,94	-1,05	-0,49	-0,75
18	INCI	1,28	1,37	1,33	1,49	3,03	1,60
19	INKP	0,76	0,79	0,88	1,06	1,18	0,98
20	JKSW	0,59	0,61	0,72	0,83	1,01	0,95
21	JPFA	2,03	2,08	2,04	2,47	2,25	2,16
22	KAEF	3,50	3,09	2,61	2,47	2,12	2,90
23	KBLM	1,99	2,36	2,57	2,89	2,47	2,43
24	KBRI	2,90	-0,73	-2,33	0,81	1,19	1,11
25	KIAS	7,15	4,28	2,92	5,13	2,83	2,64
26	KRAH	2,01	1,38	0,92	0,98	1,40	1,23
27	LMPI	1,19	0,98	0,88	0,92	1,02	0,93
28	MERK	2,88	3,21	3,71	3,48	3,22	3,36
29	MLBI	5,61	3,23	3,77	3,84	4,21	4,12
30	MRAT	1,36	2,06	2,01	2,14	1,79	1,83
31	MYOR	5,01	4,20	2,91	2,66	4,63	4,22
32	NIKL	1,64	1,32	1,38	1,49	1,67	1,45
33	PBRX	9,51	1,57	1,51	1,69	1,44	1,63
34	PICO	1,57	1,68	1,84	1,80	1,70	3,37
35	RMBA	1,42	0,97	2,05	2,25	4,78	4,81

36	SCCO	2,68	3,05	3,11	3,09	2,17	2,32
37	SIDO	4,10	5,41	5,42	5,26	4,50	3,87
38	SIMA	-0,16	-0,27	1,46	1,32	0,98	0,43
39	SKBM	3,50	3,58	2,50	2,47	1,87	1,76
40	SMBR	1,72	2,12	3,06	1,66	1,37	1,28
41	SMCB	1,26	1,03	1,02	0,96	0,95	0,95
42	SMGR	6,88	2,37	2,45	2,12	1,61	1,79
43	SSTM	0,79	0,63	0,65	0,76	0,65	1,14
44	STAR	1,42	1,27	1,44	2,11	3,30	4,77
45	TIRT	0,76	1,33	1,25	1,08	1,01	1,02
46	TKIM	0,87	0,89	0,91	0,93	0,98	0,99
47	TRIS	2,73	3,81	3,89	3,48	4,14	3,50
48	TRST	1,08	1,35	1,52	1,46	1,48	1,27
49	UNIT	0,20	0,32	0,38	1,15	1,23	1,33
50	UNVR	7,33	6,55	5,14	4,40	4,92	5,44
51	WIIM	4,60	4,54	5,66	6,54	7,90	2,59

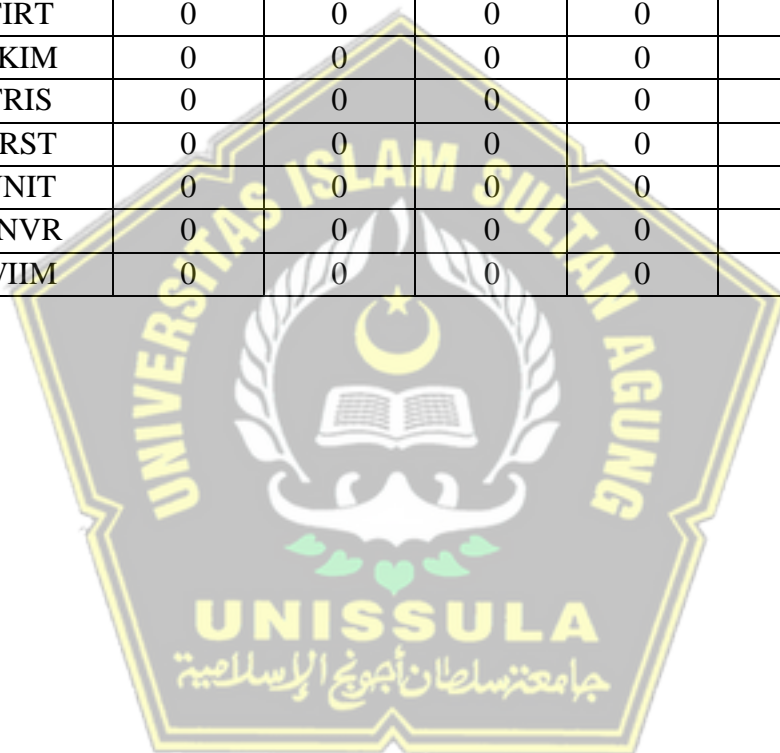


8. Lampiran *Dummy*

A. Lampiran *Dummy* Opini

NO	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	0	0	0	0	0	0
2	ALDO	0	0	0	0	0	0
3	ALKA	0	0	0	0	0	0
4	ALTO	0	0	0	0	0	0
5	ARGO	0	0	0	0	0	0
6	BAJA	0	0	0	0	0	0
7	BATA	0	0	0	0	0	0
8	BIMA	0	0	0	0	0	0
9	BRAM	0	0	0	0	0	0
10	BTON	0	0	0	0	0	0
11	CPIN	0	0	0	0	0	0
12	EKAD	0	0	0	0	0	0
13	ETWA	0	0	0	0	0	0
14	FPNI	0	0	0	0	0	0
15	HDTX	0	0	0	0	1	0
16	IGAR	0	0	0	0	0	0
17	IKAI	0	0	0	0	0	0
18	INCI	0	0	0	0	0	0
19	INKP	0	0	0	0	0	0
20	JKSW	0	0	0	0	0	0
21	JPFA	0	0	0	0	0	0
22	KAEF	0	0	0	0	0	0
23	KBLM	0	0	0	0	0	0
24	KBRI	0	0	0	0	0	1
25	KIAS	0	0	0	0	0	0
26	KRAH	0	0	0	0	0	0
27	LMPI	0	0	0	0	0	0
28	MERK	0	0	0	0	0	0
29	MLBI	0	0	0	0	0	0
30	MRAT	0	0	0	0	0	0
31	MYOR	0	0	0	0	0	0
32	NIKL	0	0	0	0	1	0
33	PBRX	0	0	0	0	0	0
34	PICO	0	0	0	0	0	0

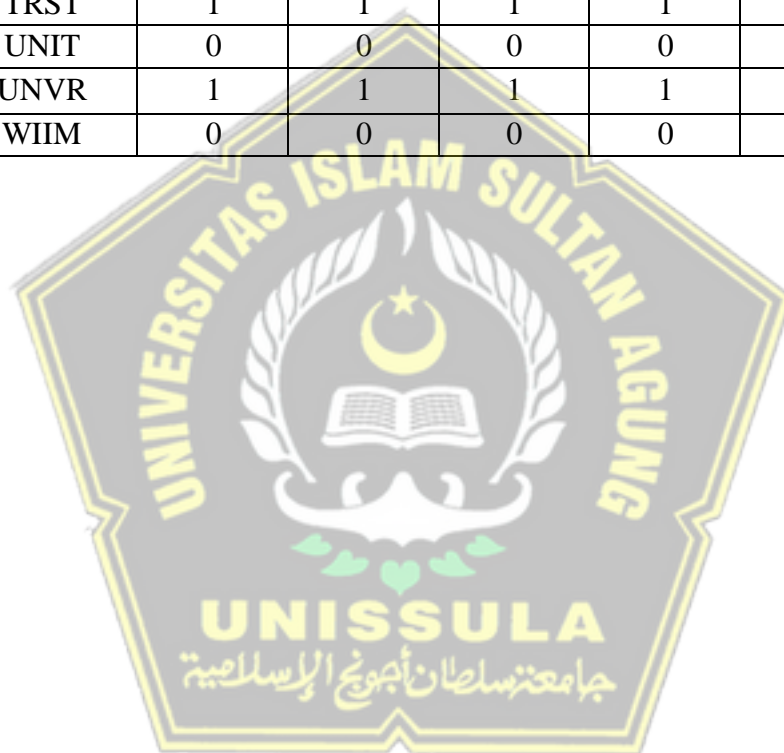
35	RMBA	0	0	0	0	0	0
36	SCCO	0	0	0	0	0	0
37	SIDO	0	0	0	0	0	0
38	SIMA	0	0	0	0	1	0
39	SKBM	0	0	0	0	0	0
40	SMBR	0	0	0	0	0	0
41	SMCB	0	0	0	0	0	0
42	SMGR	0	0	0	0	0	0
43	SSTM	0	0	0	0	0	0
44	STAR	0	0	0	0	0	0
45	TIRT	0	0	0	0	0	0
46	TKIM	0	0	0	0	0	0
47	TRIS	0	0	0	0	0	0
48	TRST	0	0	0	0	0	0
49	UNIT	0	0	0	0	0	0
50	UNVR	0	0	0	0	0	0
51	WIIM	0	0	0	0	0	0



B. Lampiran Dummy Ukuran KAP

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	0	0	0	0	0	0
2	ALDO	0	0	0	0	0	0
3	ALKA	0	0	0	0	0	0
4	ALTO	0	0	0	0	0	0
5	ARGO	0	0	0	0	0	0
6	BAJA	0	0	0	0	0	0
7	BATA	0	1	1	1	1	1
8	BIMA	0	0	0	0	0	0
9	BRAM	1	1	1	1	1	1
10	BTON	0	0	0	0	0	0
11	CPIN	1	1	1	1	1	1
12	EKAD	0	0	0	0	0	0
13	ETWA	0	0	0	0	0	0
14	FPNI	1	1	1	1	1	1
15	HDTX	0	0	0	0	0	0
16	IGAR	0	0	0	0	1	1
17	IKAI	0	0	0	0	0	0
18	INCI	0	0	0	0	0	0
19	INKP	0	0	0	0	0	0
20	JKSW	0	0	0	0	0	0
21	JPFA	0	0	0	0	1	1
22	KAEF	0	0	0	0	0	0
23	KBLM	0	0	0	0	0	0
24	KBRI	0	0	0	0	0	0
25	KIAS	0	0	0	1	1	1
26	KRAH	0	0	0	0	0	0
27	LMPI	0	0	0	0	0	0
28	MERK	1	1	1	1	1	0
29	MLBI	1	1	1	1	1	1
30	MRAT	0	0	0	0	0	0
31	MYOR	0	0	0	0	0	0
32	NIKL	1	1	1	1	1	1
33	PBRX	0	0	0	0	0	0
34	PICO	0	0	0	0	0	0
35	RMBA	0	0	0	0	0	1
36	SCCO	0	0	0	0	0	0
37	SIDO	0	0	0	0	1	1

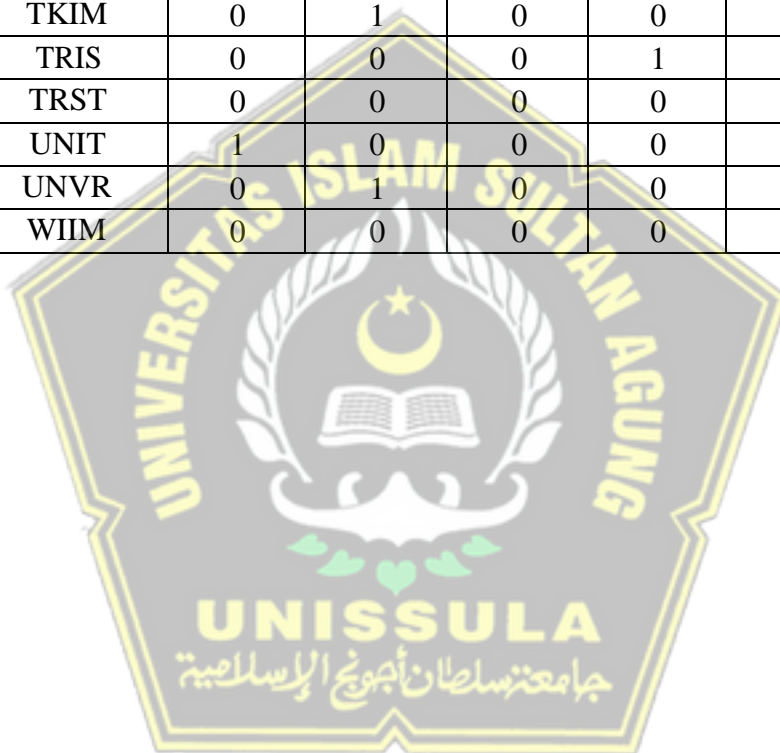
38	SIMA	0	0	0	0	0	0
39	SKBM	0	0	0	0	0	0
40	SMBR	0	0	0	0	0	0
41	SMCB	1	1	1	1	1	1
42	SMGR	0	1	1	1	1	1
43	SSTM	0	0	0	0	0	0
44	STAR	0	0	0	0	0	0
45	TIRT	0	0	0	0	0	0
46	TKIM	0	0	0	0	0	0
47	TRIS	0	0	0	0	0	0
48	TRST	1	1	1	1	1	0
49	UNIT	0	0	0	0	0	0
50	UNVR	1	1	1	1	1	1
51	WIIM	0	0	0	0	0	0



C. Lampiran Dummy Pergantian Manajemen

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	0	0	1	0	1	0
2	ALDO	0	0	0	0	0	0
3	ALKA	0	0	1	1	0	0
4	ALTO	0	0	0	0	0	0
5	ARGO	1	0	0	0	0	1
6	BAJA	0	0	0	0	0	0
7	BATA	0	0	1	1	1	0
8	BIMA	0	0	0	0	0	0
9	BRAM	0	0	1	0	0	0
10	BTON	0	0	0	0	0	0
11	CPIN	0	0	0	1	0	0
12	EKAD	0	0	0	0	0	0
13	ETWA	0	0	0	1	1	0
14	FPNI	0	1	0	0	1	0
15	HDTX	0	0	0	0	0	1
16	IGAR	0	0	0	0	0	0
17	IKAI	0	0	0	0	1	0
18	INCI	0	0	1	0	0	0
19	INKP	0	0	0	1	1	0
20	JKSW	0	0	0	1	0	0
21	JPFA	0	0	0	0	0	0
22	KAEF	0	0	0	0	1	0
23	KBLM	0	0	1	1	0	0
24	KBRI	0	1	0	0	0	1
25	KIAS	0	0	0	1	0	1
26	KRAH	0	0	0	0	0	0
27	LMPI	0	0	0	0	0	0
28	MERK	0	1	0	0	0	0
29	MLBI	0	0	0	0	0	0
30	MRAT	0	0	0	0	0	0
31	MYOR	0	0	0	0	0	0
32	NIKL	0	0	0	0	0	0
33	PBRX	0	0	0	0	0	0
34	PICO	0	0	0	0	0	0
35	RMBA	0	0	0	0	0	0

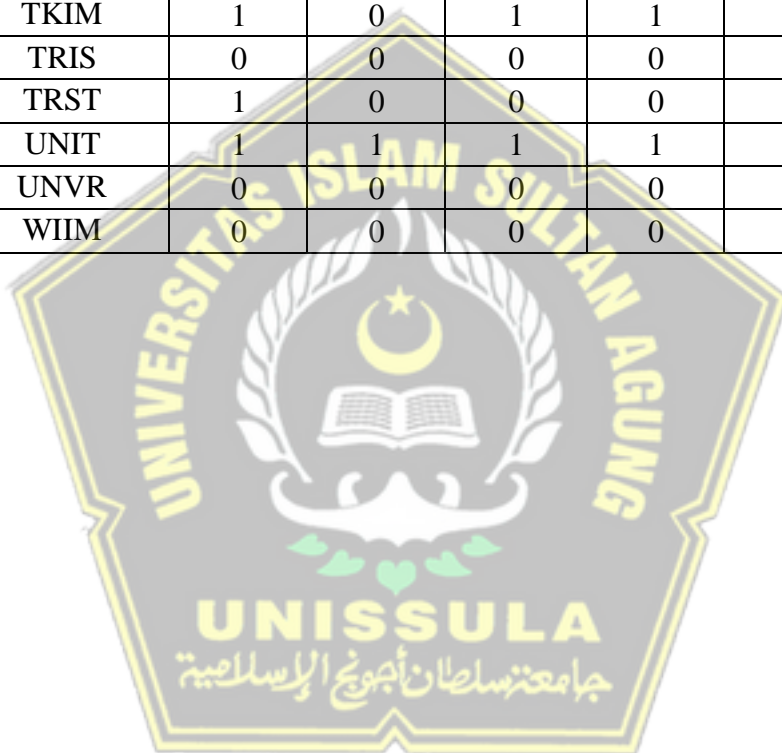
36	SCCO	0	0	0	1	0	0
37	SIDO	0	0	0	0	1	1
38	SIMA	0	0	1	0	0	0
39	SKBM	0	0	0	0	0	0
40	SMBR	0	0	0	0	0	1
41	SMCB	0	0	0	0	0	0
42	SMGR	0	0	0	0	1	1
43	SSTM	0	0	0	0	0	0
44	STAR	0	0	0	0	0	0
45	TIRT	0	0	0	0	0	0
46	TKIM	0	1	0	0	1	0
47	TRIS	0	0	0	1	0	0
48	TRST	0	0	0	0	0	0
49	UNIT	1	0	0	0	1	0
50	UNVR	0	1	0	0	0	0
51	WIIM	0	0	0	0	0	0



D. Lampiran Dummy *Financial Distress*

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	0	0	0	0	0	0
2	ALDO	0	0	0	0	0	0
3	ALKA	0	0	0	0	0	0
4	ALTO	1	1	0	1	1	1
5	ARGO	1	1	1	1	1	1
6	BAJA	1	0	0	1	0	1
7	BATA	0	0	0	0	0	0
8	BIMA	1	1	1	0	0	0
9	BRAM	0	0	0	0	0	0
10	BTON	0	0	0	0	0	0
11	CPIN	0	0	0	0	0	0
12	EKAD	0	0	0	0	0	0
13	ETWA	0	1	1	1	1	1
14	FPNI	0	0	0	0	0	0
15	HDTX	1	1	1	1	1	1
16	IGAR	0	0	0	0	0	0
17	IKAI	1	1	1	1	1	1
18	INCI	0	0	0	0	0	0
19	INKP	1	1	1	1	1	1
20	JKSW	1	1	1	1	1	1
21	JPFA	0	0	0	0	0	0
22	KAEF	0	0	0	0	0	0
23	KBLM	0	0	0	0	0	0
24	KBRI	0	1	1	1	1	1
25	KIAS	0	0	0	0	0	0
26	KRAH	0	0	1	1	0	0
27	LMPI	1	1	1	1	1	1
28	MERK	0	0	0	0	0	0
29	MLBI	0	0	0	0	0	0
30	MRAT	0	0	0	0	0	0
31	MYOR	0	0	0	0	0	0
32	NIKL	0	0	0	0	0	0
33	PBRX	0	0	0	0	0	0
34	PICO	0	0	0	0	0	0
35	RMBA	0	1	0	0	0	0

36	SCCO	0	0	0	0	0	0
37	SIDO	0	0	0	0	0	0
38	SIMA	1	1	0	0	1	1
39	SKBM	0	0	0	0	0	0
40	SMBR	0	0	0	0	0	0
41	SMCB	0	1	1	1	1	1
42	SMGR	0	0	0	0	0	0
43	SSTM	1	1	1	1	1	1
44	STAR	0	0	0	0	0	0
45	TIRT	1	0	0	1	1	1
46	TKIM	1	0	1	1	1	1
47	TRIS	0	0	0	0	0	0
48	TRST	1	0	0	0	0	0
49	UNIT	1	1	1	1	0	0
50	UNVR	0	0	0	0	0	0
51	WIIM	0	0	0	0	0	0



E. Lampiran Dummy Audit Fee

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	0	0	0	0	0	0
2	ALDO	0	0	0	0	0	0
3	ALKA	0	0	0	0	0	0
4	ALTO	0	0	0	0	0	0
5	ARGO	0	0	0	0	0	0
6	BAJA	0	0	0	0	0	0
7	BATA	0	0	0	0	0	0
8	BIMA	0	0	0	0	0	0
9	BRAM	0	0	0	0	0	0
10	BTON	0	0	0	0	0	0
11	CPIN	0	0	0	0	0	0
12	EKAD	0	0	0	0	0	0
13	ETWA	0	0	0	0	0	0
14	FPNI	0	0	0	0	0	0
15	HDTX	0	0	0	0	0	0
16	IGAR	0	0	0	0	0	0
17	IKAI	0	0	0	0	0	0
18	INCI	0	0	0	0	0	0
19	INKP	0	0	0	0	0	0
20	JKSW	0	0	0	0	0	0
21	JPFA	0	0	0	0	0	0
22	KAEF	0	0	0	0	0	0
23	KBLM	0	0	0	0	0	0
24	KBRI	0	0	0	0	0	0
25	KIAS	0	0	0	0	0	0
26	KRAH	0	0	0	0	0	0
27	LMPI	0	0	0	0	0	0
28	MERK	0	0	0	0	0	1
29	MLBI	0	0	0	0	0	0
30	MRAT	0	0	0	0	0	0
31	MYOR	0	0	0	0	0	0
32	NIKL	0	0	0	0	0	0
33	PBRX	0	0	0	0	0	0
34	PICO	0	0	0	0	0	0
35	RMBA	0	0	0	0	0	0
36	SCCO	0	0	0	0	0	0
37	SIDO	0	0	0	0	0	0
38	SIMA	0	0	0	0	0	0
39	SKBM	0	0	0	0	0	0
40	SMBR	0	0	0	0	0	0
41	SMCB	0	0	0	0	0	0

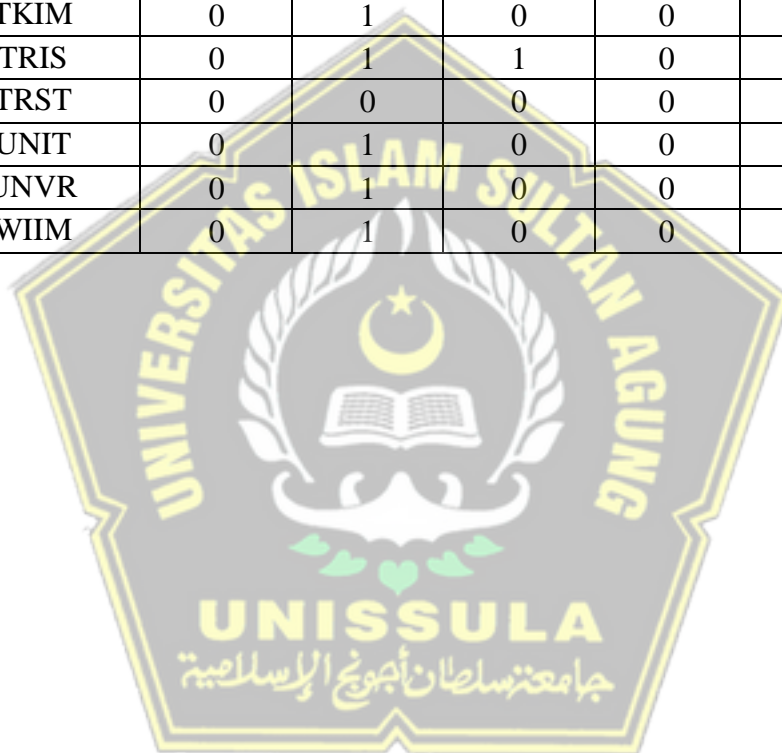
42	SMGR	0	0	0	0	0	0
43	SSTM	0	0	0	0	0	0
44	STAR	0	0	0	0	0	0
45	TIRT	0	0	0	0	0	0
46	TKIM	0	0	0	0	0	0
47	TRIS	0	0	0	0	0	0
48	TRST	0	0	0	0	0	0
49	UNIT	0	0	0	0	0	0
50	UNVR	0	0	0	0	0	0
51	WIIM	0	0	0	0	0	0



F. Lampiran Dummy Auditor Switching

No	Kode Perusahaan	2013	2014	2015	2016	2017	2018
1	ADES	0	1	0	0	0	0
2	ALDO	0	0	0	0	1	0
3	ALKA	0	0	0	0	0	1
4	ALTO	0	0	1	0	1	1
5	ARGO	0	1	0	0	0	0
6	BAJA	0	0	0	0	1	0
7	BATA	0	1	0	0	0	0
8	BIMA	0	0	1	0	0	0
9	BRAM	0	0	0	1	1	0
10	BTON	0	0	1	0	1	1
11	CPIN	0	1	0	0	0	0
12	EKAD	0	0	1	1	1	0
13	ETWA	0	0	0	0	1	0
14	FPNI	0	0	0	1	0	0
15	HDTX	0	0	0	0	0	1
16	IGAR	0	0	0	0	1	0
17	IKAI	0	0	1	0	0	0
18	INCI	0	0	0	1	1	1
19	INKP	0	1	0	0	0	0
20	JKSW	0	1	0	1	0	1
21	JPFA	0	0	0	1	1	0
22	KAEF	0	0	0	1	0	0
23	KBLM	0	0	0	1	1	0
24	KBRI	0	1	0	1	1	0
25	KIAS	0	0	0	1	0	0
26	KRAH	0	0	0	0	1	0
27	LMPI	0	0	1	1	0	1
28	MERK	0	0	0	0	0	1
29	MLBI	0	0	1	1	0	0
30	MRAT	0	0	1	0	1	0
31	MYOR	0	0	0	1	0	0
32	NIKL	0	0	1	0	0	0
33	PBRX	0	0	0	0	1	0
34	PICO	0	0	0	1	0	0
35	RMBA	0	0	1	1	0	0

36	SCCO	0	0	0	1	0	0
37	SIDO	0	1	0	0	1	0
38	SIMA	0	0	0	1	1	0
39	SKBM	0	1	1	0	0	0
40	SMBR	0	0	0	1	0	1
41	SMCB	0	1	0	0	1	0
42	SMGR	0	1	0	1	0	0
43	SSTM	0	0	0	0	1	0
44	STAR	0	0	0	1	1	0
45	TIRT	0	0	0	1	0	0
46	TKIM	0	1	0	0	0	0
47	TRIS	0	1	1	0	1	0
48	TRST	0	0	0	0	0	1
49	UNIT	0	1	0	0	1	0
50	UNVR	0	1	0	0	0	0
51	WIIM	0	1	0	0	0	0



9. Lampiran Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
OPINI	306	0	1	,01	,114
KAP	306	0	1	,24	,425
CEO	306	0	1	,14	,345
DISTRESS	306	-4,87	9,51	2,1773	1,78042
FEE	306	0	1	,00	,057
SWITCHING	306	0	1	,26	,442
Valid N (listwise)	306				

10. Lampiran Hasil Pengujian Hipotesis Penelitian

A. Lampiran Menilai Keseluruhan Model (*Overall Model Fit*)

Iteration	-2 Log likelihood	Coefficients					
		Constant	OPINI	KAP	CEO	DISTRESS	FEE
1	351,188	-,923	-,067	-,145	,130	-,005	2,939
2	350,563	-,998	-,088	-,190	,163	-,006	4,153
3	350,508	-1,000	-,089	-,192	,165	-,006	5,198
4	350,489	-1,000	-,089	-,192	,165	-,006	6,214
5	350,482	-1,000	-,089	-,192	,165	-,006	7,219
6	350,479	-1,000	-,089	-,192	,165	-,006	8,221
7	350,478	-1,000	-,089	-,192	,165	-,006	9,222
8	350,478	-1,000	-,089	-,192	,165	-,006	10,222
9	350,478	-1,000	-,089	-,192	,165	-,006	11,222
Step 1 10	350,478	-1,000	-,089	-,192	,165	-,006	12,222
11	350,478	-1,000	-,089	-,192	,165	-,006	13,222
12	350,478	-1,000	-,089	-,192	,165	-,006	14,222
13	350,478	-1,000	-,089	-,192	,165	-,006	15,222
14	350,478	-1,000	-,089	-,192	,165	-,006	16,222
15	350,478	-1,000	-,089	-,192	,165	-,006	17,222
16	350,478	-1,000	-,089	-,192	,165	-,006	18,222
17	350,478	-1,000	-,089	-,192	,165	-,006	19,222
18	350,478	-1,000	-,089	-,192	,165	-,006	20,222
19	350,478	-1,000	-,089	-,192	,165	-,006	21,222
20	350,478	-1,000	-,089	-,192	,165	-,006	22,222

Initial -2 Log Likelihood: 353,688

B. Lampiran Koefisien Determinasi (*Nagelkerke R Square*)

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	350,478 ^a	,010	,015

C. Lampiran Matriks Klasifikasi

	Observed	Predicted		
		SWITCHING		Percentage Correct
		TIDAK	PERGANTIAN	
Step 1	TIDAK SWITCHING	225	0	100,0
	PERGANTIAN	80	1	1,2
	Overall Percentage			73,9

D. Lampiran Menguji Kelayakan Model Regresi

Step	Chi-square	df	Sig.
1	10,034	8	,263

E. Lampiran Model Regresi Logistik

	B	S.E.	Wald	df	Sig.	Exp(B)
OPINI	-,089	1,167	,006	1	,939	,915
KAP	-,192	,324	,351	1	,553	,825
CEO	,165	,373	,195	1	,659	1,179
Step 1 ^a DISTRESS	-,006	,075	,006	1	,937	,994
FEE	22,222	40192,969	,000	1	1,000	4477821692.2 63402
Constant	-1,000	,215	21,628	1	,000	,368

F. Lampiran Hasil Uji t

		Unstandarized Coefficients			
		B	S.E.	t	Sig.
Step 1 ^a	OPINI	-,017	,224	-,075	,940
	KAP	-,036	,062	-,589	,557
	CEO	,032	,074	,436	,663
	DISTRESS	-,001	,015	-,081	,936
	FEE	,735	,445	1,653	,099
	Constant	,296	,042	6,384	,000

