

DAFTAR PUSTAKA

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LAMPIRAN

Lampiran 1: Biodata**BIODATA****Identitas Diri:**

Nama : Shintya Anggraini
Tempat, Tanggal Lahir : Sragen, 6 Mei 1997
Jenis Kelamin : Perempuan
Alamat : Ramsis Unhas Unit 2
Nomor Telepon / HP : - / 082311343344
Alamat *E-mail* : anggrainishintya65@gmail.com

Riwayat Pendidikan

1. TK YPL PGRI Kandang sapi, Sragen (2002-2003)
2. SD Negeri 1 Kandang sapi, Sragen (2003-2009)
3. SMP Negeri 1 Jenar, Sragen (2009-2012)
4. SMK Negeri 1 Sragen (2012-2015)
5. S1 Akuntansi Universitas Hasanuddin (2016-2021)

Pengalaman Organisasi

1. Anggota Keluarga Mahasiswa Ikatan Mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin.
2. Koordinator Divisi Pendanaan dan Kesekretariatan UKM LDM Darul 'Ilmi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin.
3. Kepanitiaan Inti Hasanuddin 11th Accounting Days Ikatan Mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin.

Pengalaman Kerja

1. Quality Control PT. Gaya Indah Kharisma Tangerang, Banten, tahun 2015-2016.
2. Karyawan Magang BPKP Perwakilan Provinsi Sulawesi Selatan, tahun 2018.

Makassar, 13 Juli 2021

Shintya Anggraini

Lampiran 2: Peta Teori

PETA TEORI

| No. | Penulisan/Topik/Judul Buku/Artikel | Tujuan Penelitian/ Penulisan Buku/Artikel | Konsep/Teori/Hipotesis | Variabel Penelitian dan Teknik Analisis | Hasil Penelitian/Isi Buku |
|-----|--|--|---|--|--|
| 1. | Woo, E. S. and Koh, H. C., 2012, <i>Factors associated with auditor changes: a Singapore study</i> | Mengetahui faktor-faktor yang berhubungan dengan pergantian auditor. | H: Opini audit, kualitas auditor, perubahan manajemen, peluang manipulasi pendapatan, <i>leverage</i> , kompleksitas, dan pertumbuhan perusahaan merupakan faktor yang signifikan terhadap perubahan auditor. | Variabel: Opini audit, kualitas auditor, perubahan manajemen, peluang manipulasi pendapatan, <i>leverage</i> , kompleksitas, dan pertumbuhan perusahaan. Teknik analisis: Analisis regresi logistik | Opini audit, kualitas auditor, perubahan manajemen, peluang manipulasi pendapatan, <i>leverage</i> , kompleksitas, dan pertumbuhan perusahaan merupakan faktor yang berpengaruh signifikan terhadap perubahan auditor. |

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| 2. | Kurniaty, V., 2014, <i>Pengaruh pergantian manajemen, opini audit, financial distress, ukuran KAP, dan ukuran perusahaan klien terhadap auditor switching pada perusahaan real estate dan properti di Bursa Efek Indonesia</i> | Menemukan bukti empiris tentang faktor-faktor yang memengaruhi perusahaan manufaktur yang terdaftar di BEI untuk melakukan <i>auditor switching</i> . | <p>H1: Pergantian manajemen berpengaruh positif pada pergantian Kantor Akuntan Publik (KAP) yang mengaudit suatu perusahaan.</p> <p>H2: Kesulitan keuangan berpengaruh positif pada pergantian Kantor Akuntan Publik (KAP) yang mengaudit suatu perusahaan.</p> <p>H3: Ukuran KAP berpengaruh positif pada pergantian Kantor Akuntan Publik (KAP) yang mengaudit suatu perusahaan.</p> <p>H4: Opini audit berpengaruh positif pada pergantian Kantor Akuntan Publik (KAP) yang mengaudit suatu perusahaan.</p> <p>H5: Ukuran perusahaan klien berpengaruh positif pada pergantian Kantor Akuntan Publik (KAP) yang mengaudit suatu perusahaan..</p> | <p>Variabel:</p> <ol style="list-style-type: none"> 1. Pergantian manajemen 2. Opini audit 3. <i>Financial distress</i> 4. Ukuran KAP 5. Ukuran perusahaan klien <p>Teknik analisis:</p> <p>Analisis regresi logistik</p> | <ol style="list-style-type: none"> 1. Pergantian manajemen tidak berpengaruh terhadap <i>auditor switching</i>. 2. Opini audit tidak berpengaruh terhadap <i>auditor switching</i>. 3. <i>Financial distress</i> tidak berpengaruh terhadap <i>auditor switching</i>. 4. Ukuran KAP tidak berpengaruh terhadap <i>auditor switching</i>. 5. Ukuran perusahaan klien berpengaruh terhadap <i>auditor switching</i>. |
| 3. | Pawitri, N. M. P. dan Yadnyana K., 2015, <i>Pengaruh audit delay, opini audit, reputasi</i> | Menganalisis kembali pengaruh dari <i>audit delay</i> , opini audit, reputasi auditor | <p>H1: <i>Audit delay</i> berpengaruh signifikan pada <i>voluntary auditor switching</i></p> <p>H2: Opini audit berpengaruh signifikan pada <i>voluntary auditor switching</i></p> | <p>Variabel:</p> <ol style="list-style-type: none"> 1. <i>Audit delay</i> 2. Opini audit 3. Reputasi | <ol style="list-style-type: none"> 1. <i>Audit delay</i> berpengaruh terhadap <i>voluntary auditor switching</i>. 2. Opini audit tidak berpengaruh terhadap <i>voluntary auditor switching</i>. |

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| | <i>auditor, dan pergantian manajemen pada voluntary auditor switching</i> | dan pergantian manajemen pada <i>voluntary auditor switching</i> . | H3: Reputasi auditor berpengaruh signifikan pada <i>voluntary auditor switching</i> H4: Pergantian manajemen berpengaruh signifikan pada <i>voluntary auditor switching</i> | auditor 4. Pergantian manajemen Teknik analisis: Analisis regresi logistik | 3. Reputasi auditor berpengaruh terhadap <i>voluntary auditor switching</i> . 4. Pergantian manajemen berpengaruh terhadap <i>voluntary auditor switching</i> . |
| 4. | Safriliana, R. dan Muawanah, S., 2017, <i>Faktor yang mempengaruhi auditor switching di Indonesia</i> | Perusahaan manufaktur di Bursa Efek Indonesia tahun 2011-2016 | H1: Opini audit berpengaruh signifikan terhadap <i>auditor switching</i> . H2: Ukuran KAP berpengaruh signifikan terhadap <i>auditor switching</i> . H3: <i>Financial distress</i> berpengaruh signifikan terhadap <i>auditor switching</i> . H4: Komite audit berpengaruh signifikan terhadap <i>auditor switching</i> . | Variabel Independen: 1. Opini audit 2. Ukuran KAP 3. <i>Financial distress</i> 4. Komite audit Variabel Dependen: <i>Auditor switching</i> Teknik analisis: Analisis regresi | 1. Opini audit tidak berpengaruh terhadap <i>auditor switching</i> . 2. Ukuran KAP berpengaruh terhadap <i>auditor switching</i> . 3. <i>Financial distress</i> tidak berpengaruh terhadap <i>auditor switching</i> . 4. Komite audit berpengaruh terhadap <i>auditor switching</i> . |

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| | | | | logistik | |
| 5. | Pamungkas, L., 2018, <i>Faktor-faktor yang mempengaruhi perusahaan untuk melakukan auditor switching</i> | Menguji dampak dari opini audit, ukuran kantor akuntan publik, <i>financial distress</i> dan komite audit pada <i>auditor switching</i> . | H1: Opini audit berpengaruh positif terhadap <i>auditor switching</i> . H2: Ukuran KAP berpengaruh positif terhadap <i>auditor switching</i> . H3: <i>Financial distress</i> berpengaruh positif terhadap <i>auditor switching</i> . H4: komite audit berpengaruh positif terhadap <i>auditor switching</i> . | Variabel: 1. Pergantian manajemen 2. Opini audit 3. Pertumbuhan perusahaan 4. Kompleksitas perusahaan 5. <i>Financial distress</i> Teknik analisis: Analisis regresi logistik | 1. Pergantian manajemen berpengaruh terhadap <i>auditor switching</i> . 2. Opini audit tidak berpengaruh terhadap <i>auditor switching</i> . 3. Pertumbuhan perusahaan tidak berpengaruh terhadap <i>auditor switching</i> . 4. Kompleksitas perusahaan tidak berpengaruh terhadap <i>auditor switching</i> . 5. <i>Financial distress</i> tidak berpengaruh terhadap <i>auditor switching</i> . |
| 6. | Sofiana, Diana, N. dan Mawardi, M. C., 2018, <i>Pengaruh opini audit, pertumbuhan perusahaan, ukuran KAP, dan pergantian</i> | Menganalisis penyebab yang mempengaruhi rotasi AP secara <i>voluntary</i> terhadap klien manufaktur yang terdaftar di Bursa | H1: Opini audit berpotensi pada rotasi AP secara sukarela. H2: Tingkat pertumbuhan berpengaruh terhadap rotasi AP secara sukarela. H3: Reputasi KAP berpotensi pada | Variabel : 1. Opini audit 2. Pertumbuhan perusahaan 3. Ukuran KAP 4. Pergantian | 1. Opini audit berpengaruh terhadap <i>voluntary auditor switching</i> . 2. Pertumbuhan perusahaan berpengaruh terhadap <i>voluntary auditor switching</i> . 3. Ukuran KAP berpengaruh terhadap <i>voluntary auditor switching</i> . |

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| | <i>manajemen terhadap voluntary auditor switching pada perusahaan manufaktur</i> | Efek Indonesia (BEI). | rotasi AP secara sukarela. H4: Pergantian manajemen berpotensi pada rotasi AP secara sukarela. | manajemen Teknik analisis: Analisis regresi logistik | 4. Pergantian manajemen berpengaruh terhadap <i>voluntary auditor switching</i> . |
| 7. | Alisa, I. A., Devi, I. A. R., and Brilliyandra, F., 2019, <i>The Effect of Audit Opinion, Change of Management, Financial Distress and Size of A Public Accounting Firm on Auditor Switching</i> . | Menganalisis dan mengetahui pengaruh opini audit, perubahan manajemen, kesulitan keuangan, dan ukuran kantor akuntan publik pada <i>auditor switching</i> . | H1: Opini audit berpengaruh positif terhadap <i>auditor switching</i> . H2: Perubahan manajemen berpengaruh positif terhadap <i>auditor switching</i> . H3: Kondisi kesulitan keuangan berpengaruh negatif terhadap <i>auditor switching</i> . H4: Ukuran Kantor Akuntan Publik berpengaruh positif terhadap <i>auditor switching</i> . | Variabel : 1. Opini audit 2. Perubahan manajemen 3. Kesulitan keuangan 4. Ukuran KAP Teknik analisis: Analisis regresi data panel | 1. Opini audit berpengaruh positif terhadap <i>auditor switching</i> . 2. Perubahan manajemen berpengaruh positif terhadap <i>auditor switching</i> . 3. Kondisi kesulitan keuangan berpengaruh negatif terhadap <i>auditor switching</i> . 4. Ukuran Kantor Akuntan Publik berpengaruh positif terhadap <i>auditor switching</i> . |

Lampiran 3: Definisi Operasional

DEFINISI OPERASIONAL

| No. | Variabel | Keterangan | Pengukuran | Keterangan | Lain-lain |
|-----|---------------------------|---|---|--|---------------------------------|
| 1. | <i>Auditor Switching</i> | <i>Auditor switching</i> merupakan pergantian auditor atau Kantor Akuntan Publik (KAP) yang dilakukan oleh perusahaan klien. | Variabel <i>dummy</i> | Jika perusahaan klien melakukan <i>auditor switching</i> maka diberikan nilai 1. Sedangkan jika tidak melakukan <i>auditor switching</i> , maka diberikan nilai 0. | (Wijayani, 2011) |
| 2. | Pergantian Manajemen | Pergantian manajemen merupakan pergantian direksi perusahaan yang disebabkan oleh adanya Rapat Umum Pemegang Saham (RUPS) maupun direksi memilih berhenti karena kemauan sendiri. | Variabel <i>dummy</i> | Jika perusahaan klien melakukan pergantian manajemen maka diberikan nilai 1. Sedangkan jika tidak terdapat pergantian manajemen dalam perusahaan, maka diberikan nilai 0. | (Sulistriani dan Sudarno, 2012) |
| 3. | <i>Financial Distress</i> | <i>Financial distress</i> merupakan kondisi perusahaan yang sedang mengalami kesulitan keuangan. | Variabel <i>dummy</i> dengan menggunakan model Grover | Jika perusahaan klien mendapatkan skor kurang dari atau sama dengan -0,02 ($G < -0,02$) maka diberikan nilai 1. Sedangkan jika perusahaan klien mendapatkan skor lebih dari atau sama dengan 0,01 ($G > 0,01$) maka diberikan nilai 0. | (Astrini dan Muid, 2013) |
| 4. | Ukuran KAP | Reputasi dari KAP yang mengaudit suatu perusahaan memiliki pengaruh yang penting terhadap tingkat kepercayaan investor akan laporan | Variabel <i>dummy</i> | Jika perusahaan menggunakan jasa KAP yang berafiliasi dengan <i>Big 4</i> maka diberikan nilai 1. Sedangkan jika perusahaan klien tidak menggunakan jasa KAP yang berafiliasi | (Kurniaty, 2014) |

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| | | keuangan yang dihasilkan oleh pihak manajemen | | dengan <i>Big 4</i> , maka diberikan nilai 0. | |
| 5. | <i>Audit Delay</i> | <i>Audit delay</i> didefinisikan sebagai lamanya waktu penyelesaian audit yang dihitung dari tanggal tutup buku tahun perusahaan yaitu 31 Desember sampai dengan tanggal ditandatanganinya laporan audit. | Jumlah hari dari tanggal tahun tutup buku perusahaan sampai tanggal ditandatanganinya laporan audit | Tanggal laporan audit dikurangi tanggal laporan keuangan. | (Robbitasari dan Wiratmaja, 2013) |

Lampiran 4: Data Sampel

DATA AUDITOR

| No. | Kode Perusahaan | Nama Auditor | | | | |
|-----|-----------------|----------------------|-----------------------|--------------------------|-----------------------|---------------------|
| | | 2015 | 2016 | 2017 | 2018 | 2019 |
| 1 | ADES | Bambang Budi Tresno | Bambang Budi Tresno | Raden Ginandjar | Raden Ginandjar | Raden Ginandjar |
| 2 | ALTO | Gideon Adi Siallagan | William Suria D.S. | Akhyadi Wadisono | Akhyadi Wadisono | Hendi Purwanto |
| 3 | CEKA | Deden Riyadi | Handri Tjendra | Agung Purwanto | Agung Purwanto | Agung Purwanto |
| 4 | CINT | Gideon Adi Siallagan | William Suria D.S. | Fitradewata Teramihardja | Nursal | Nursal |
| 5 | DLTA | Osman Sitorus | Henri Arifian | Parlindungan Siahaan | Henri Arifian | Mulyadi |
| 6 | DVLA | Susanti | Susanti | Susanti | Agung Purwanto | Agung Purwanto |
| 7 | GGRM | Kusumaningsih A. | Tohana Widjaja | Tohana Widjaja | Tohana Widjaja | Cahyadi Muliono |
| 8 | HMSP | Nita Skolastika R. | Andry D. Atmadja | Andry D. Atmadja | Andry D. Atmadja | Nita Skolastika R. |
| 9 | ICBP | Hambali Hadi P. | David Sungkoro | Indrajuwana Komala W. | Indrajuwana Komala W. | David Sungkoro |
| 10 | INAF | Welly Adrianto | Iskariman Supardjo | Iskariman Supardjo | Iskariman Supardjo | Husni Arvan |
| 11 | INDF | Hambali Hadi P. | Indrajuwana Komala W. | Indrajuwana Komala W. | Indrajuwana Komala W. | David Sungkoro |
| 12 | KAEF | Flores Daeli | Djarwoto | Djarwoto | Hartono | Dedy Sukrisnadi |
| 13 | KICI | Arief Setyadi | Arief Setyadi | Arief Setyadi | Ady Putera Setyo P. | Ady Putera Setyo P. |
| 14 | LMPI | Bambang Hariadi | Wahyu Wibowo | Arsono Laksmana | Nursal | Nursal |
| 15 | MBTO | Erna | Martinus Arifin | Martinus Arifin | Martinus Arifin | Pedy |
| 16 | MLBI | Eny Indria W. | Eny Indria W. | Xenia Ayubudhi | Yulia | Lince Ledy |

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| 17 | RMBA | Irhoan Tanudiredja | Satrio Kartikahadi | Rinie Winarsih | Rinie Winarsih | Donny Iskandar M. |
| 18 | ROTI | David Sungkoro | David Sungkoro | Feniwati Chendana | Feniwati Chendana | David Sungkoro |
| 19 | SIDO | Helli B. Susetyo | Helli B. Susetyo | Muhammad Kurniawan | Muhammad Kurniawan | Muhammad Kurniawan |
| 20 | TCID | Satrio Kartikahadi | Satrio Kartikahadi | Satrio Kartikahadi | Emy Sandjaja | Emy Sandjaja |
| 21 | TSPC | Erna | Erna | Fahmi | Fahmi | Erna |
| 22 | ULTJ | Godang Parolin | Bambang Budi Tresno | Raden Ginandjar | Raden Ginandjar | Raden Ginandjar |
| 23 | UNVR | Tohana Widjaja | Tohana Widjaja | Kartika Singodimejo | Kartika Singodimejo | Kartika Singodimejo |
| 24 | WIIM | Mulyadi | Fendri Sutejo | Fendri Sutejo | Fendri Sutejo | Mulyadi |

DATA KOMISARIS DAN DEWAN DIREKSI

| No. | Kode Perusahaan | Jabatan | Tahun | | | | |
|-----|-----------------|-----------------|---------------------|--------------------------|--------------------------|-----------------------|-----------------------|
| | | | 2015 | 2016 | 2017 | 2018 | 2019 |
| 1 | ADES | Komisaris Utama | Hanjaya Limanto | Hanjaya Limanto | Hanjaya Limanto | Hanjaya Limanto | Hanjaya Limanto |
| | | Direktur Utama | Martin Jimi | Wihardjo Hadiseputro | Wihardjo Hadiseputro | Wihardjo Hadiseputro | Wihardjo Hadiseputro |
| 2 | ALTO | Komisaris Utama | Agung Salim | Agung Salim | Agung Salim | Agung Salim | Agung Salim |
| | | Direktur Utama | Bhakti Salim | Bhakti Salim | Bhakti Salim | Bhakti Salim | Bhakti Salim |
| 3 | CEKA | Komisaris Utama | Hendri Saksti | Hendri Saksti | Hendri Saksti | Hendri Saksti | Darwin Indigo |
| | | Direktur Utama | Erik Tjia | Erik Tjia | Erry Tjuatja | Erry Tjuatja | Erry Tjuatja |
| 4 | CINT | Komisaris Utama | Marcus Brotoatmodjo | Marcus Brotoatmodjo | Marcus Brotoatmodjo | Marcus Brotoatmodjo | Marcus Brotoatmodjo |
| | | Direktur Utama | Dedie Suherlan | Dedie Suherlan | Dedie Suherlan | Dedie Suherlan | Dedie Suherlan |
| 5 | DLTA | Komisaris Utama | Heru Budi Hartono | Michael Rolandi C. Brata | Michael Rolandi C. Brata | Sarman Simanjorang | Sarman Simanjorang |
| | | Direktur Utama | Raymundo Y. Albano | Raymundo Y. Albano | Jose Daniel A. Javier | Jose Daniel A. Javier | Jose Daniel A. Javier |
| 6 | DVLA | Komisaris Utama | Jocelyn Campos Hess | Jocelyn Campos Hess | Jocelyn Campos Hess | Jocelyn Campos Hess | Clinton Andrew C.H. |
| | | Direktur Utama | Marlia Hayati G. | Marlia Hayati G. | Marlia Hayati G. | Marlia Hayati Goestam | Marlia Hayati Goestam |
| 7 | GGRM | Komisaris Utama | Juni Setiawati W. | Juni Setiawati W. | Juni Setiawati W. | Juni Setiawati W. | Juni Setiawati W. |

| | | | | | | | |
|----|------|-----------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | | Direktur Utama | Susilo Wonowidjojo | Susilo Wonowidjojo | Susilo Wonowidjojo | Susilo Wonowidjojo | Susilo Wonowidjojo |
| 8 | HMSP | Komisaris Utama | John Gledhill | John Gledhill | John Gledhill | John Gledhill | John Gledhill |
| | | Direktur Utama | Paul Norman | Mindaugas Trumpaitis | Mindaugas Trumpaitis | Mindaugas Trumpaitis | Mindaugas Trumpaitis |
| 9 | ICBP | Komisaris Utama | Franciscus Welirang | Franciscus Welirang | Franciscus Welirang | Franciscus Welirang | Franciscus Welirang |
| | | Direktur Utama | Anthoni Salim | Anthoni Salim | Anthoni Salim | Anthoni Salim | Anthoni Salim |
| 10 | INAF | Komisaris Utama | Akmal Taher | Akmal Taher | Akmal Taher | Siswanto | Siswanto |
| | | Direktur Utama | Arief Budiman | Arief Budiman | Rusdi Rosman | Rusdi Rosman | Arief Pramuhanto |
| 11 | INDF | Komisaris Utama | Manuel V. Pangilinan | Manuel V. Pangilinan | Manuel V. Pangilinan | Manuel V. Pangilinan | Manuel V. Pangilinan |
| | | Direktur Utama | Anthoni Salim | Anthoni Salim | Anthoni Salim | Anthoni Salim | Anthoni Salim |
| 12 | KAEF | Komisaris Utama | Farid Wajdi Husain | Farid Wajdi Husain | Farid Wajdi Husain | Untung Suseno Sutarjo | Untung Suseno Sutarjo |
| | | Direktur Utama | Rusdi Rosman | Rusdi Rosman | Honesti Basyir | Honesti Basyir | Verdi Budidarmo |
| 13 | KICI | Komisaris Utama | Philip Lam Tin Sing | Philip Lam Tin Sing | Philip Lam Tin Sing | Philip Lam Tin Sing | Philip Lam Tin Sing |
| | | Direktur Utama | Ratna Setyakusuma | Ratna Setyakusuma | Ratna Setyakusuma | Ratna Setyakusuma | Ratna Setyakusuma |
| 14 | LMPI | Komisaris Utama | Hendro Budiando H. | Hendro Budiando H. | Hendro Budiando H. | Hendro Budiando H. | Hendro Budiando H. |
| | | Direktur Utama | Hidayat Alim | Hidayat Alim | Hidayat Alim | Hidayat Alim | Hidayat Alim |
| 15 | MBTO | Komisaris Utama | Martha Tilaar | Martha Tilaar | Martha Tilaar | Martha Tilaar | Martha Tilaar |
| | | Direktur Utama | Bryan David Emil | Bryan David Emil | Bryan David Emil | Bryan David Emil | Bryan David Emil |

| | | | | | | | |
|----|------|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 16 | MLBI | Komisaris Utama | Cosmas Batubara | Cosmas Batubara | Cosmas Batubara | Cosmas Batubara | Maurits Daniel R.L. |
| | | Direktur Utama | Chin Kean Huat | Chin Kean Huat | Chin Kean Huat | Chin Kean Huat | Murk Hidde Spits |
| 17 | RMBA | Komisaris Utama | Hendro Martowardojo | Hendro Martowardojo | Hendro Martowardojo | Hendro Martowardojo | Hendro Martowardojo |
| | | Direktur Utama | Jason Fitzgerald M. | Jason Fitzgerald M. | Jason Fitzgerald M. | Jason Fitzgerald M. | Steven Gerald Pore |
| 18 | ROTI | Komisaris Utama | Benny Setiawan S. | Benny Setiawan S. | Benny Setiawan S. | Benny Setiawan S. | Benny Setiawan S. |
| | | Direktur Utama | Wendy Sui Cheng Yap | Wendy Sui Cheng Yap | Wendy Sui Cheng Yap | Wendy Sui Cheng Yap | Wendy Sui Cheng Yap |
| 19 | SIDO | Komisaris Utama | Sigit Hartojo H.S. | Sigit Hartojo H.S. | Sigit Hartojo H.S. | Jonatha Sofjan H. | Jonatha Sofjan H. |
| | | Direktur Utama | Irwan Hidayat | Jonatha Sofjan H. | Jonatha Sofjan H. | David Hidayat | David Hidayat |
| 20 | TCID | Komisaris Utama | Tatsuya Arichi | Tatsuya Arichi | Tatsuyoshi Kitamura | Shinichiro Koshiba | Shinichiro Koshiba |
| | | Direktur Utama | Muhammad Makmum A. | Muhammad Makmum A. | Tatsuya Arichi | Tatsuya Arichi | Tatsuya Arichi |
| 21 | TSPC | Komisaris Utama | Dian Paramita T. | Dian Paramita T. | Dian Paramita T. | Dian Paramita T. | Dian Paramita T. |
| | | Direktur Utama | Handojo S. Muljadi | Handojo S. Muljadi | Handojo S. Muljadi | Handojo S. Muljadi | Handojo S. Muljadi |
| 22 | ULTJ | Komisaris Utama | Supiandi Prawirawidjaja | Supiandi Prawirawidjaja | Supiandi Prawirawidjaja | Supiandi Prawirawidjaja | Supiandi Prawirawidjaja |
| | | Direktur Utama | Sabana Prawirawidjaja | Sabana Prawirawidjaja | Sabana Prawirawidjaja | Sabana Prawirawidjaja | Sabana Prawirawidjaja |
| 23 | UNVR | Komisaris Utama | Maurits Daniel | Maurits Daniel | Maurits Daniel | Maurits Daniel | Maurits Daniel |

| | | | | | | | |
|----|------|-----------------|---------------|---------------|---------------|---------------|---------------|
| | | | R.L. | R.L. | R.L. | R.L. | R.L. |
| | | Direktur Utama | Hemant Bakshi | Hemant Bakshi | Hemant Bakshi | Hemant Bakshi | Hemant Bakshi |
| 24 | WIIM | Komisaris Utama | Willy Walla | Willy Walla | Willy Walla | Willy Walla | Willy Walla |
| | | Direktur Utama | Ronald Walla | Ronald Walla | Ronald Walla | Ronald Walla | Ronald Walla |

DATA UNTUK PERHITUNGAN *FINANCIAL DISTRESS*

Dalam Rupiah (Rp)

| No . | Kode Perusahaan | Keterangan | Tahun | | | |
|---------|--------------------|--|-------------------|-------------------|-------------------|-------------------|
| | | | 2016 | 2017 | 2018 | 2019 |
| 1 | ADES | Net Income | 55.951.000.000 | 38.242.000.000 | 52.958.000.000 | 83.885.000.000 |
| | | Total Asset | 767.479.000.000 | 840.236.000.000 | 881.275.000.000 | 822.375.000.000 |
| | | Earning Before Interest and Taxes | 78.324.000.000 | 74.038.000.000 | 91.122.000.000 | 120.718.000.000 |
| | | Current Asset | 319.614.000.000 | 294.244.000.000 | 364.138.000.000 | 351.120.000.000 |
| | | Current Liabilities | 195.466.000.000 | 244.888.000.000 | 262.397.000.000 | 175.191.000.000 |
| | | Working Capital | 124.148.000.000 | 49.356.000.000 | 101.741.000.000 | 175.929.000.000 |
| | | X1 (Working Capital/Total Asset) | 0,16 | 0,06 | 0,12 | 0,21 |
| | | X3 (EBIT/Total Asset) | 0,10 | 0,09 | 0,10 | 0,15 |
| | | ROA (Net Income/Total Asset) | 0,07 | 0,05 | 0,06 | 0,10 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,67 | 0,45 | 0,60 | 0,91 |
| 2 | ALTO | Net Income | -26.500.565.763 | -62.849.581.665 | -33.021.220.862 | -7.383.289.239 |
| | | Total Asset | 1.165.093.632.823 | 1.109.383.971.111 | 1.109.843.522.344 | 1.103.450.087.164 |
| | | Earning Before Interest and Taxes | 28.060.979.300 | -33.997.564.862 | -26.933.872.179 | -5.579.723.214 |
| | | Current Asset | 249.820.943.200 | 192.943.940.639 | 188.531.394.038 | 176.818.868.579 |

| | | | | | | |
|---|------|--|-------------------|-------------------|-------------------|-------------------|
| | | Current Liabilities | 331.532.658.228 | 179.485.187.884 | 246.962.435.572 | 200.070.083.238 |
| | | Working Capital | -81.711.715.028 | 13.458.752.755 | -58.431.041.534 | -23.251.214.659 |
| | | X1 (Working Capital/Total Asset) | -0,07 | 0,01 | -0,05 | -0,02 |
| | | X3 (EBIT/Total Asset) | 0,02 | -0,03 | -0,02 | -0,01 |
| | | ROA (Net Income/Total Asset) | -0,02 | -0,06 | -0,03 | -0,01 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,02 | -0,03 | -0,11 | 0,01 |
| 3 | CEKA | Net Income | 249.697.013.626 | 107.420.886.839 | 92.649.656.775 | 215.459.200.242 |
| | | Total Asset | 1.425.964.152.418 | 1.392.636.444.501 | 1.168.956.042.706 | 1.393.079.542.074 |
| | | Earning Before Interest and Taxes | 318.559.366.987 | 160.979.863.453 | 136.839.635.762 | 274.640.420.999 |
| | | Current Asset | 1.103.865.252.070 | 988.479.957.549 | 809.166.450.672 | 1.067.652.078.121 |
| | | Current Liabilities | 504.208.767.076 | 444.383.077.820 | 158.255.592.250 | 222.440.530.626 |
| | | Working Capital | 599.656.484.994 | 544.096.879.729 | 650.910.858.422 | 845.211.547.495 |
| | | X1 (Working Capital/Total Asset) | 0,42 | 0,39 | 0,56 | 0,61 |
| | | X3 (EBIT/Total Asset) | 0,22 | 0,12 | 0,12 | 0,20 |
| | | ROA (Net Income/Total Asset) | 0,18 | 0,08 | 0,08 | 0,15 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,51 | 1,09 | 1,37 | 1,73 |
| 4 | CINT | Net Income | 20.619.309.858 | 29.648.261.092 | 13.554.152.161 | 7.221.065.916 |

| | | | | | | |
|---|------|--|-------------------|-------------------|-------------------|-------------------|
| | | Total Asset | 399.336.626.636 | 476.577.841.605 | 491.382.035.136 | 521.493.784.876 |
| | | Earning Before Interest and Taxes | 28.708.720.492 | 39.584.817.895 | 24.572.691.399 | 18.234.323.564 |
| | | Current Asset | 194.043.712.489 | 210.584.866.561 | 219.577.845.340 | 250.724.734.274 |
| | | Current Liabilities | 61.704.877.495 | 66.014.779.104 | 81.075.913.501 | 105.476.752.401 |
| | | Working Capital | 132.338.834.994 | 144.570.087.457 | 138.501.931.839 | 145.247.981.873 |
| | | X1 (Working Capital/Total Asset) | 0,33 | 0,30 | 0,28 | 0,28 |
| | | X3 (EBIT/Total Asset) | 0,07 | 0,08 | 0,05 | 0,03 |
| | | ROA (Net Income/Total Asset) | 0,05 | 0,06 | 0,03 | 0,01 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,85 | 0,84 | 0,69 | 0,64 |
| 5 | DLTA | Net Income | 254.509.268.000 | 279.772.635.000 | 338.129.985.000 | 317.815.177.000 |
| | | Total Asset | 1.197.796.650.000 | 1.340.842.765.000 | 1.523.517.170.000 | 1.425.983.722.000 |
| | | Earning Before Interest and Taxes | 469.986.406.000 | 421.525.243.367 | 402.665.772.000 | 364.199.732.000 |
| | | Current Asset | 1.048.133.697.000 | 1.206.576.189.000 | 1.384.227.944.000 | 1.292.805.083.000 |
| | | Current Liabilities | 137.842.096.000 | 139.684.908.000 | 192.299.843.000 | 160.587.363.000 |
| | | Working Capital | 910.291.601.000 | 1.066.891.281.000 | 1.191.928.101.000 | 1.132.217.720.000 |
| | | X1 (Working Capital/Total Asset) | 0,76 | 0,80 | 0,78 | 0,79 |
| | | X3 (EBIT/Total Asset) | 0,39 | 0,31 | 0,26 | 0,26 |
| | | ROA (Net Income/Total | 0,21 | 0,21 | 0,22 | 0,22 |

| | | | | | | |
|---|------|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Asset) | | | | |
| | | G- Score= $1,650(X1)+3,404(X3)$)- $0,016(ROA)+0,057$ | 2,64 | 2,44 | 2,24 | 2,23 |
| 6 | DVLA | Net Income | 152.083.400.000 | 162.249.293.000 | 200.651.968.000 | 221.783.249.000 |
| | | Total Asset | 1.531.365.558.000 | 1.640.886.147.000 | 1.682.821.739.000 | 1.829.960.714.000 |
| | | Earning Before Interest and Taxes | 203.632.359.000 | 219.966.023.000 | 267.309.717.000 | 296.623.723.000 |
| | | Current Asset | 1.068.967.094.000 | 1.175.655.601.000 | 1.203.372.372.000 | 1.280.212.333.000 |
| | | Current Liabilities | 374.427.510.000 | 441.622.865.000 | 416.537.366.000 | 439.444.037.000 |
| | | Working Capital | 694.539.584.000 | 734.032.736.000 | 786.835.006.000 | 840.768.296.000 |
| | | X1 (Working Capital/Total Asset) | 0,45 | 0,45 | 0,47 | 0,46 |
| | | X3 (EBIT/Total Asset) | 0,13 | 0,13 | 0,16 | 0,16 |
| | | ROA (Net Income/Total Asset) | 0,10 | 0,10 | 0,12 | 0,12 |
| | | G- Score= $1,650(X1)+3,404(X3)$)- $0,016(ROA)+0,057$ | 1,26 | 1,25 | 1,37 | 1,36 |
| 7 | GGRM | Net Income | 6.672.682.000.000 | 7.755.347.000.000 | 7.793.068.000.000 | 10.880.704.000.000 |
| | | Total Asset | 62.951.634.000.000 0 | 66.759.930.000.000 0 | 69.097.219.000.000 0 | 78.647.274.000.000 0 |
| | | Earning Before Interest and Taxes | 10.122.038.000.000 0 | 11.237.253.000.000 0 | 11.156.804.000.000 0 | 15.073.090.000.000 0 |
| | | Current Asset | 41.933.173.000.000 0 | 43.764.490.000.000 0 | 45.284.719.000.000 0 | 52.081.133.000.000 0 |

| | | | | | | |
|---|------|--|------------------------|------------------------|------------------------|------------------------|
| | | Current Liabilities | 21.638.565.000.00 0 | 22.611.042.000.00 0 | 22.003.567.000.00 0 | 25.258.727.000.00 0 |
| | | Working Capital | 20.294.608.000.00 0 | 21.153.448.000.00 0 | 23.281.152.000.00 0 | 26.822.406.000.00 0 |
| | | X1 (Working Capital/Total Asset) | 0,32 | 0,32 | 0,34 | 0,34 |
| | | X3 (EBIT/Total Asset) | 0,16 | 0,17 | 0,16 | 0,19 |
| | | ROA (Net Income/Total Asset) | 0,11 | 0,12 | 0,11 | 0,14 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,13 | 1,15 | 1,16 | 1,27 |
| 8 | HMSP | Net Income | 12.762.229.000.00 0 | 12.670.534.000.00 0 | 13.538.418.000.00 0 | 13.721.513.000.00 0 |
| | | Total Asset | 42.508.277.000.00 0 | 43.141.063.000.00 0 | 46.602.420.000.00 0 | 50.902.806.000.00 0 |
| | | Earning Before Interest and Taxes | 16.179.703.000.00 0 | 16.103.561.000.00 0 | 16.987.827.000.00 0 | 17.114.079.000.00 0 |
| | | Current Asset | 33.647.496.000.00 0 | 34.180.353.000.00 0 | 37.831.483.000.00 0 | 41.697.015.000.00 0 |
| | | Current Liabilities | 6.428.478.000.000 | 6.482.969.000.000 | 8.793.999.000.000 | 12.727.676.000.00 0 |
| | | Working Capital | 27.219.018.000.00 0 | 27.697.384.000.00 0 | 29.037.484.000.00 0 | 28.969.339.000.00 0 |
| | | X1 (Working Capital/Total Asset) | 0,64 | 0,64 | 0,62 | 0,57 |
| | | X3 (EBIT/Total Asset) | 0,38 | 0,37 | 0,36 | 0,34 |

| | | | | | | |
|----|------|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | | ROA (Net Income/Total Asset) | 0,30 | 0,29 | 0,29 | 0,27 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 2,40 | 2,38 | 2,32 | 2,14 |
| 9 | ICBP | Net Income | 3.631.301.000.000 | 3.543.173.000.000 | 4.658.781.000.000 | 5.360.029.000.000 |
| | | Total Asset | 28.901.948.000.000 0 | 31.619.514.000.000 0 | 34.367.153.000.000 0 | 38.709.314.000.000 0 |
| | | Earning Before Interest and Taxes | 4.864.168.000.000 | 5.221.746.000.000 | 6.447.921.000.000 | 7.400.117.000.000 |
| | | Current Asset | 15.571.362.000.000 0 | 16.579.331.000.000 0 | 14.121.568.000.000 0 | 16.624.925.000.000 0 |
| | | Current Liabilities | 6.469.785.000.000 | 6.827.588.000.000 | 7.235.398.000.000 | 6.556.359.000.000 |
| | | Working Capital | 9.101.577.000.000 | 9.751.743.000.000 | 6.886.170.000.000 | 10.068.566.000.000 0 |
| | | X1 (Working Capital/Total Asset) | 0,31 | 0,31 | 0,20 | 0,26 |
| | | X3 (EBIT/Total Asset) | 0,17 | 0,17 | 0,19 | 0,19 |
| | | ROA (Net Income/Total Asset) | 0,13 | 0,11 | 0,14 | 0,14 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,15 | 1,13 | 1,02 | 1,13 |
| 10 | INAF | Net Income | -17.367.399.212 | -46.284.759.301 | -32.736.482.313 | 7.961.966.026 |
| | | Total Asset | 1.381.633.321.126 | 1.529.874.782.290 | 1.442.350.608.575 | 1.383.935.194.386 |
| | | Earning Before Interest and Taxes | 33.550.733.034 | -4.282.682.490 | 25.910.150.677 | 50.055.221.968 |

| | | | | | | |
|----|------|--|------------------------|------------------------|------------------------|------------------------|
| | | Current Asset | 853.506.463.800 | 930.982.222.120 | 867.493.107.334 | 829.103.602.342 |
| | | Current Liabilities | 704.929.715.911 | 893.289.027.427 | 827.237.832.766 | 440.827.007.421 |
| | | Working Capital | 148.576.747.889 | 37.693.194.693 | 40.255.274.568 | 388.276.594.921 |
| | | X1 (Working Capital/Total Asset) | 0,11 | 0,02 | 0,03 | 0,28 |
| | | X3 (EBIT/Total Asset) | 0,02 | -0,00 | 0,02 | 0,04 |
| | | ROA (Net Income/Total Asset) | -0,01 | -0,03 | -0,02 | 0,01 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,32 | 0,09 | 0,16 | 0,64 |
| 11 | INDF | Net Income | 4.852.481.000.000 | 5.097.264.000.000 | 4.961.851.000.000 | 5.902.729.000.000 |
| | | Total Asset | 82.699.635.000.00 0 | 88.400.877.000.00 0 | 96.537.796.000.00 0 | 96.198.559.000.00 0 |
| | | Earning Before Interest and Taxes | 8.285.007.000.000 | 8.747.502.000.000 | 9.143.020.000.000 | 9.831.024.000.000 |
| | | Current Asset | 29.469.623.000.00 0 | 32.948.131.000.00 0 | 33.272.618.000.00 0 | 31.403.445.000.00 0 |
| | | Current Liabilities | 19.219.441.000.00 0 | 21.637.763.000.00 0 | 31.204.102.000.00 0 | 24.686.862.000.00 0 |
| | | Working Capital | 10.250.182.000.00 0 | 11.310.368.000.00 0 | 2.068.516.000.000 | 6.716.583.000.000 |
| | | X1 (Working Capital/Total Asset) | 0,12 | 0,13 | 0,02 | 0,07 |
| | | X3 (EBIT/Total Asset) | 0,10 | 0,10 | 0,09 | 0,10 |
| | | ROA (Net Income/Total Asset) | 0,06 | 0,06 | 0,05 | 0,06 |

| | | | | | | |
|----|------|--|-------------------|-------------------|--------------------|--------------------|
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,60 | 0,60 | 0,41 | 0,52 |
| 12 | KAEF | Net Income | 271.597.947.663 | 331.707.917.461 | 535.085.322.000 | 15.890.439.000 |
| | | Total Asset | 4.612.582.541.064 | 7.272.084.556.000 | 11.329.090.864.000 | 18.352.877.132.000 |
| | | Earning Before Interest and Taxes | 442.824.183.343 | 535.661.371.411 | 944.681.976.000 | 501.655.742.000 |
| | | Current Asset | 2.906.737.458.288 | 4.427.595.230.000 | 6.378.008.236.000 | 7.344.787.123.000 |
| | | Current Liabilities | 1.696.208.867.581 | 2.554.232.145.000 | 4.745.842.439.000 | 7.392.140.277.000 |
| | | Working Capital | 1.210.528.590.707 | 1.873.363.085.000 | 1.632.165.797.000 | -47.353.154.000 |
| | | X1 (Working Capital/Total Asset) | 0,26 | 0,26 | 0,14 | -0,00 |
| | | X3 (EBIT/Total Asset) | 0,10 | 0,07 | 0,08 | 0,03 |
| | | ROA (Net Income/Total Asset) | 0,06 | 0,05 | 0,05 | 0,00 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,82 | 0,73 | 0,58 | 0,15 |
| 13 | KICI | Net Income | 362.936.663 | 7.946.916.114 | -873.742.659 | -3.172.619.509 |
| | | Total Asset | 139.809.135.385 | 149.420.009.884 | 154.088.747.766 | 152.818.996.760 |
| | | Earning Before Interest and Taxes | 1.494.407.979 | 11.455.876.839 | 172.486.581 | -3.485.681.775 |
| | | Current Asset | 79.416.740.506 | 90.345.642.590 | 97.221.132.552 | 95.881.525.044 |
| | | Current Liabilities | 14.856.909.996 | 12.385.069.176 | 15.902.122.815 | 12.652.638.345 |
| | | Working Capital | 64.559.830.510 | 77.960.573.414 | 81.319.009.737 | 83.228.886.699 |

| | | | | | | |
|----|------|--|-----------------|-----------------|------------------|-----------------|
| | | X1 (Working Capital/Total Asset) | 0,46 | 0,52 | 0,53 | 0,54 |
| | | X3 (EBIT/Total Asset) | 0,01 | 0,08 | 0,00 | -0,02 |
| | | ROA (Net Income/Total Asset) | 0,00 | 0,05 | -0,01 | -0,02 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,86 | 1,18 | 0,93 | 0,88 |
| 14 | LMPI | Net Income | 6.933.035.457 | -31.140.558.174 | -46.390.704.290 | -41.669.593.909 |
| | | Total Asset | 810.364.824.722 | 834.548.374.286 | 786.704.752.983 | 737.642.257.697 |
| | | Earning Before Interest and Taxes | 32.790.943.607 | 2.469.921.629 | -31.519.302.210 | -30.822.808.676 |
| | | Current Asset | 548.573.737.189 | 572.240.218.362 | 525.674.069.930 | 479.994.366.854 |
| | | Current Liabilities | 364.348.673.440 | 360.471.900.688 | 379.536.352.404 | 403.747.604.778 |
| | | Working Capital | 184.225.063.749 | 211.768.317.674 | 146.137.717.526 | 76.246.762.076 |
| | | X1 (Working Capital/Total Asset) | 0,23 | 0,25 | 0,19 | 0,10 |
| | | X3 (EBIT/Total Asset) | 0,04 | 0,00 | -0,04 | -0,04 |
| | | ROA (Net Income/Total Asset) | 0,01 | -0,04 | -0,06 | -0,06 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,57 | 0,49 | 0,23 | 0,09 |
| 15 | MBTO | Net Income | 8.813.611.079 | -24.690.826.118 | -114.131.026.847 | -66.945.894.110 |
| | | Total Asset | 709.959.168.088 | 780.669.761.787 | 648.016.880.325 | 591.063.928.037 |
| | | Earning Before Interest and | 24.644.369.286 | -17.005.066.559 | -137.357.577.709 | -67.874.234.088 |

| | | | | | | |
|----|------|--|-------------------|-------------------|-------------------|-------------------|
| | | Taxes | | | | |
| | | Current Asset | 472.762.014.033 | 520.384.083.342 | 392.357.840.917 | 317.285.450.420 |
| | | Current Liabilities | 155.284.557.576 | 252.247.858.307 | 240.203.560.883 | 254.266.866.831 |
| | | Working Capital | 317.477.456.457 | 268.136.225.035 | 152.154.280.034 | 63.018.583.589 |
| | | X1 (Working Capital/Total Asset) | 0,45 | 0,34 | 0,23 | 0,11 |
| | | X3 (EBIT/Total Asset) | 0,03 | -0,02 | -0,21 | -0,11 |
| | | ROA (Net Income/Total Asset) | 0,01 | -0,03 | -0,18 | -0,11 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,91 | 0,55 | -0,27 | -0,16 |
| 16 | MLBI | Net Income | 982.129.000.000 | 1.322.067.000.000 | 1.224.807.000.000 | 1.206.059.000.000 |
| | | Total Asset | 2.275.038.000.000 | 2.510.078.000.000 | 2.889.501.000.000 | 2.896.950.000.000 |
| | | Earning Before Interest and Taxes | 1.375.332.000.000 | 1.785.753.000.000 | 1.654.797.000.000 | 1.644.594.000.000 |
| | | Current Asset | 901.258.000.000 | 1.076.845.000.000 | 1.228.961.000.000 | 1.162.802.000.000 |
| | | Current Liabilities | 1.326.261.000.000 | 1.304.114.000.000 | 1.578.919.000.000 | 1.588.693.000.000 |
| | | Working Capital | -425.003.000.000 | -227.269.000.000 | -349.958.000.000 | -425.891.000.000 |
| | | X1 (Working Capital/Total Asset) | -0,19 | -0,09 | -0,12 | -0,15 |
| | | X3 (EBIT/Total Asset) | 0,60 | 0,71 | 0,57 | 0,57 |
| | | ROA (Net Income/Total Asset) | 0,43 | 0,53 | 0,42 | 0,42 |
| | | G- | 1,80 | 2,32 | 1,80 | 1,74 |

| | | | | | | |
|----|------|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | | | | |
| 17 | RMBA | Net Income | 2.085.811.000.000 | -480.063.000.000 | -608.463.000.000 | 50.612.000.000 |
| | | Total Asset | 13.470.943.000.000 0 | 14.083.598.000.000 0 | 14.879.589.000.000 0 | 17.000.330.000.000 0 |
| | | Earning Before Interest and Taxes | -757.999.000.000 | -313.675.000.000 | -215.217.000.000 | 315.938.000.000 |
| | | Current Asset | 8.708.423.000.000 | 9.005.061.000.000 | 9.584.354.000.000 | 11.598.066.000.000 0 |
| | | Current Liabilities | 3.625.665.000.000 | 4.687.842.000.000 | 6.028.559.000.000 | 6.083.396.000.000 |
| | | Working Capital | 5.082.758.000.000 | 4.317.219.000.000 | 3.555.795.000.000 | 5.514.670.000.000 |
| | | X1 (Working Capital/Total Asset) | 0,38 | 0,31 | 0,24 | 0,32 |
| | | X3 (EBIT/Total Asset) | -0,06 | -0,02 | -0,01 | 0,02 |
| | | ROA (Net Income/Total Asset) | -0,15 | -0,03 | -0,04 | 0,00 |
| | | G- Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,49 | 0,49 | 0,40 | 0,66 |
| 18 | ROTI | Net Income | 279.777.368.831 | 135.364.021.139 | 127.171.436.363 | 236.518.557.420 |
| | | Total Asset | 2.919.640.858.718 | 4.559.573.709.411 | 4.393.810.380.883 | 4.682.083.844.951 |
| | | Earning Before Interest and Taxes | 443.044.977.388 | 257.164.701.194 | 194.414.713.941 | 356.929.646.877 |
| | | Current Asset | 949.414.338.057 | 2.319.937.439.019 | 1.876.409.299.238 | 1.874.411.044.438 |
| | | Current Liabilities | 320.501.824.382 | 1.027.176.531.240 | 525.422.150.049 | 1.106.938.318.565 |

| | | | | | | |
|----|------|--|-------------------|-------------------|-------------------|-------------------|
| | | Working Capital | 628.912.513.675 | 1.292.760.907.779 | 1.350.987.149.189 | 767.472.725.873 |
| | | X1 (Working Capital/Total Asset) | 0,22 | 0,28 | 0,31 | 0,16 |
| | | X3 (EBIT/Total Asset) | 0,15 | 0,06 | 0,04 | 0,08 |
| | | ROA (Net Income/Total Asset) | 0,10 | 0,03 | 0,03 | 0,05 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 0,93 | 0,72 | 0,71 | 0,59 |
| 19 | SIDO | Net Income | 480.525.000.000 | 533.799.000.000 | 663.849.000.000 | 807.689.000.000 |
| | | Total Asset | 2.987.614.000.000 | 3.158.198.000.000 | 3.337.628.000.000 | 3.536.898.000.000 |
| | | Earning Before Interest and Taxes | 578.277.000.000 | 640.236.000.000 | 824.331.000.000 | 1.024.244.000.000 |
| | | Current Asset | 1.794.125.000.000 | 1.628.901.000.000 | 1.543.597.000.000 | 1.716.235.000.000 |
| | | Current Liabilities | 215.686.000.000 | 208.507.000.000 | 368.380.000.000 | 416.211.000.000 |
| | | Working Capital | 1.578.439.000.000 | 1.420.394.000.000 | 1.175.217.000.000 | 1.300.024.000.000 |
| | | X1 (Working Capital/Total Asset) | 0,53 | 0,45 | 0,35 | 0,37 |
| | | X3 (EBIT/Total Asset) | 0,19 | 0,20 | 0,25 | 0,29 |
| | | ROA (Net Income/Total Asset) | 0,16 | 0,17 | 0,20 | 0,23 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,59 | 1,49 | 1,48 | 1,65 |
| 20 | TCID | Net Income | 162.059.596.347 | 179.126.382.068 | 173.049.442.756 | 145.149.344.561 |
| | | Total Asset | 2.185.101.038.101 | 2.361.807.189.430 | 2.445.143.511.801 | 2.551.192.620.939 |

| | | | | | | |
|----|------|--|-------------------|-------------------|-------------------|-------------------|
| | | Earning Before Interest and Taxes | 196.734.375.950 | 225.320.544.503 | 178.961.727.316 | 190.793.696.864 |
| | | Current Asset | 1.174.482.404.487 | 1.276.478.591.542 | 1.333.428.311.186 | 1.428.191.709.308 |
| | | Current Liabilities | 223.305.151.868 | 243.674.007.163 | 227.508.966.451 | 255.852.750.863 |
| | | Working Capital | 951.177.252.619 | 1.032.804.584.379 | 1.105.919.344.735 | 1.172.338.958.445 |
| | | X1 (Working Capital/Total Asset) | 0,44 | 0,44 | 0,45 | 0,46 |
| | | X3 (EBIT/Total Asset) | 0,09 | 0,10 | 0,07 | 0,07 |
| | | ROA (Net Income/Total Asset) | 0,07 | 0,08 | 0,07 | 0,06 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,08 | 1,10 | 1,05 | 1,07 |
| 21 | TSPC | Net Income | 545.493.536.262 | 557.339.581.996 | 540.378.145.887 | 595.154.912.874 |
| | | Total Asset | 6.585.807.349.438 | 7.434.900.309.021 | 7.869.975.060.326 | 8.372.769.580.743 |
| | | Earning Before Interest and Taxes | 691.884.130.259 | 634.164.067.903 | 702.576.475.209 | 797.079.821.081 |
| | | Current Asset | 4.385.083.916.291 | 5.049.363.864.387 | 5.130.662.268.849 | 5.432.638.388.008 |
| | | Current Liabilities | 1.653.413.220.121 | 2.002.621.403.597 | 2.039.075.034.339 | 1.953.608.306.055 |
| | | Working Capital | 2.731.670.696.170 | 3.046.742.460.790 | 3.091.587.234.510 | 3.479.030.081.953 |
| | | X1 (Working Capital/Total Asset) | 0,41 | 0,41 | 0,39 | 0,42 |
| | | X3 (EBIT/Total Asset) | 0,11 | 0,09 | 0,09 | 0,10 |
| | | ROA (Net Income/Total Asset) | 0,08 | 0,07 | 0,07 | 0,07 |

| | | | | | | |
|----|------|--|--------------------|--------------------|--------------------|--------------------|
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,10 | 1,02 | 1,01 | 1,07 |
| 22 | ULTJ | Net Income | 709.826.000.000 | 718.402.000.000 | 701.607.000.000 | 1.035.865.000.000 |
| | | Total Asset | 4.221.436.000.000 | 5.175.896.000.000 | 5.555.871.000.000 | 6.608.422.000.000 |
| | | Earning Before Interest and Taxes | 888.987.000.000 | 968.295.000.000 | 892.565.000.000 | 1.264.394.000.000 |
| | | Current Asset | 2.874.822.000.000 | 3.439.990.000.000 | 2.793.521.000.000 | 3.716.641.000.000 |
| | | Current Liabilities | 593.528.000.000 | 820.625.000.000 | 635.161.000.000 | 836.314.000.000 |
| | | Working Capital | 2.281.294.000.000 | 2.619.365.000.000 | 2.158.360.000.000 | 2.880.327.000.000 |
| | | X1 (Working Capital/Total Asset) | 0,54 | 0,51 | 0,39 | 0,44 |
| | | X3 (EBIT/Total Asset) | 0,21 | 0,19 | 0,16 | 0,19 |
| | | ROA (Net Income/Total Asset) | 0,17 | 0,14 | 0,13 | 0,16 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,66 | 1,53 | 1,24 | 1,42 |
| 23 | UNVR | Net Income | 6.390.672.000.000 | 7.004.562.000.000 | 9.081.187.000.000 | 7.392.837.000.000 |
| | | Total Asset | 16.745.695.000.000 | 19.851.790.000.000 | 20.326.869.000.000 | 20.649.371.000.000 |
| | | Earning Before Interest and Taxes | 8.707.661.000.000 | 9.495.764.000.000 | 12.324.211.000.000 | 10.120.906.000.000 |
| | | Current Asset | 6.588.109.000.000 | 7.876.386.000.000 | 8.257.910.000.000 | 8.530.334.000.000 |
| | | Current Liabilities | 10.878.074.000.000 | 12.698.614.000.000 | 11.273.822.000.000 | 13.065.308.000.000 |

| | | | | | | |
|----|------|--|-------------------|-------------------|-------------------|-------------------|
| | | Working Capital | 4.289.965.000.000 | 4.822.228.000.000 | 3.015.912.000.000 | 4.534.974.000.000 |
| | | X1 (Working Capital/Total Asset) | -0,26 | -0,24 | -0,15 | -0,22 |
| | | X3 (EBIT/Total Asset) | 0,52 | 0,48 | 0,61 | 0,49 |
| | | ROA (Net Income/Total Asset) | 0,38 | 0,35 | 0,45 | 0,36 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,40 | 1,28 | 1,87 | 1,36 |
| 24 | WIIM | Net Income | 106.290.306.868 | 40.589.790.851 | 51.142.850.919 | 27.328.091.481 |
| | | Total Asset | 1.353.634.132.275 | 1.225.712.093.041 | 1.255.573.914.558 | 1.299.521.608.556 |
| | | Earning Before Interest and Taxes | 134.383.691.062 | 44.172.542.990 | 52.186.278.119 | 28.648.240.061 |
| | | Current Asset | 996.925.071.640 | 861.172.306.233 | 888.979.741.744 | 948.430.163.983 |
| | | Current Liabilities | 293.711.761.060 | 160.790.695.868 | 150.202.377.711 | 157.443.942.631 |
| | | Working Capital | 703.213.310.580 | 700.381.610.365 | 738.777.364.033 | 790.986.221.352 |
| | | X1 (Working Capital/Total Asset) | 0,52 | 0,57 | 0,59 | 0,61 |
| | | X3 (EBIT/Total Asset) | 0,10 | 0,04 | 0,04 | 0,02 |
| | | ROA (Net Income/Total Asset) | 0,08 | 0,03 | 0,04 | 0,02 |
| | | G-Score=1,650(X1)+3,404(X3)-0,016(ROA)+0,057 | 1,25 | 1,12 | 1,17 | 1,14 |

DATA KAP

| No. | Kode Perusahaan | Tahun | | | |
|-----|-----------------|---|---|---|--|
| | | 2016 | 2017 | 2018 | 2019 |
| 1 | ADES | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan |
| 2 | ALTO | Gideon Adi & Rekan | Heliantono & Rekan | Heliantono & Rekan | Rama Wendra |
| 3 | CEKA | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja |
| 4 | CINT | Gideon Adi & Rekan | Teramihardja, Pradhono & Chandra | Teramihardja, Pradhono & Chandra | Teramihardja, Pradhono & Chandra |
| 5 | DLTA | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan |
| 6 | DVLA | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja |
| 7 | GGRM | Siddharta Widjaja & Rekan | Siddharta Widjaja & Rekan | Siddharta Widjaja & Rekan | Siddharta Widjaja & Rekan |
| 8 | HMSP | Tanudiredja, Wibisana, Rintis & Rekan | Tanudiredja, Wibisana, Rintis & Rekan | Tanudiredja, Wibisana, Rintis & Rekan | Tanudiredja, Wibisana, Rintis & Rekan |
| 9 | ICBP | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja |
| 10 | INAF | Hendrawinata Eddy Siddharta & Tanzil | Hendrawinata Hanny Erwin & Sumargo | Hendrawinata Hanny Erwin & Sumargo | Husni, Mucharam & Rusdi |
| 11 | INDF | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja |
| 12 | KAEF | Hadori Sugiarto Adi & Rekan | Hadori Sugiarto Adi & Rekan | Hadori Sugiarto Adi & Rekan | Amir Abadi Jusuf, Aryanto, Mawar & Rekan |

| | | | | | |
|----|------|---|---|---|---|
| 13 | KICI | Paul Hadiwinata, Hidajat, 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 |
| 14 | LMPI | Hadori Sugiarto Adi & Rekan | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | Teramihardja, Pradhono & Chandra | Teramihardja, Pradhono & Chandra |
| 15 | MBTO | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan |
| 16 | MLBI | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Siddharta Widjaja & Rekan |
| 17 | RMBA | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Amir Abadi Jusuf, Aryanto, Mawar & Rekan |
| 18 | ROTI | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja |
| 19 | SIDO | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja | Purwanto, Sungkoro & Surja |
| 20 | TCID | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Satrio Bing Eny & Rekan | Imelda & Rekan |
| 21 | TSPC | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan |
| 22 | ULTJ | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan | Tanubrata Sutanto Fahmi Bambang & Rekan |
| 23 | UNVR | Siddharta Widjaja & Rekan | Siddharta Widjaja & Rekan | Siddharta Widjaja & Rekan | Siddharta Widjaja & Rekan |
| 24 | WIIM | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan |

DATA AUDIT DELAY

| No. | Kode Perusahaan | 2016 | | 2017 | | 2018 | | 2019 | |
|-----|-----------------|--------------------------|-----------------------|--------------------------|-----------------------|--------------------------|-----------------------|--------------------------|-----------------------|
| | | Tanggal Laporan Keuangan | Tanggal Laporan Audit | Tanggal Laporan Keuangan | Tanggal Laporan Audit | Tanggal Laporan Keuangan | Tanggal Laporan Audit | Tanggal Laporan Keuangan | Tanggal Laporan Audit |
| 1 | ADES | 31-Des-16 | 24-Mar-17 | 31-Des-17 | 23-Mar-18 | 31-Des-18 | 15-Mar-19 | 31-Des-19 | 27-Mar-20 |
| 2 | ALTO | 31-Des-16 | 29-Mei-17 | 31-Des-17 | 04-Apr-18 | 31-Des-18 | 10-Apr-19 | 31-Des-19 | 17-Apr-20 |
| 3 | CEKA | 31-Des-16 | 21-Mar-17 | 31-Des-17 | 07-Mar-18 | 31-Des-18 | 15-Mar-19 | 31-Des-19 | 19-Mar-20 |
| 4 | CINT | 31-Des-16 | 22-Mar-17 | 31-Des-17 | 20-Mar-18 | 31-Des-18 | 15-Mar-19 | 31-Des-19 | 23-Mar-20 |
| 5 | DLTA | 31-Des-16 | 24-Mar-17 | 31-Des-17 | 26-Mar-18 | 31-Des-18 | 28-Mar-19 | 31-Des-19 | 20-Mar-20 |
| 6 | DVLA | 31-Des-16 | 09-Mar-17 | 31-Des-17 | 09-Mar-18 | 31-Des-18 | 22-Mar-19 | 31-Des-19 | 20-Mar-20 |
| 7 | GGRM | 31-Des-16 | 22-Mar-17 | 31-Des-17 | 26-Mar-18 | 31-Des-18 | 25-Mar-19 | 31-Des-19 | 23-Mar-20 |
| 8 | HMSP | 31-Des-16 | 06-Mar-17 | 31-Des-17 | 06-Mar-18 | 31-Des-18 | 21-Mar-19 | 31-Des-19 | 30-Mar-20 |
| 9 | ICBP | 31-Des-16 | 20-Mar-17 | 31-Des-17 | 16-Mar-18 | 31-Des-18 | 19-Mar-19 | 31-Des-19 | 20-Mar-20 |
| 10 | INAF | 31-Des-16 | 28-Feb-17 | 31-Des-17 | 12-Mar-18 | 31-Des-18 | 28-Mar-19 | 31-Des-19 | 30-Jun-20 |
| 11 | INDF | 31-Des-16 | 20-Mar-17 | 31-Des-17 | 16-Mar-18 | 31-Des-18 | 19-Mar-19 | 31-Des-19 | 23-Mar-20 |
| 12 | KAEF | 31-Des-16 | 23-Feb-17 | 31-Des-17 | 19-Feb-18 | 31-Des-18 | 22-Feb-19 | 31-Des-19 | 13-Mar-20 |
| 13 | KICI | 31-Des-16 | 09-Mar-17 | 31-Des-17 | 06-Mar-18 | 31-Des-18 | 08-Mar-19 | 31-Des-19 | 06-Mar-20 |
| 14 | LMPI | 31-Des-16 | 21-Mar-17 | 31-Des-17 | 03-Apr-18 | 31-Des-18 | 22-Mar-19 | 31-Des-19 | 23-Mar-20 |
| 15 | MBTO | 31-Des-16 | 20-Mar-17 | 31-Des-17 | 27-Mar-18 | 31-Des-18 | 13-Mar-19 | 31-Des-19 | 27-Mar-20 |
| 16 | MLBI | 31-Des-16 | 28-Feb-17 | 31-Des-17 | 22-Feb-18 | 31-Des-18 | 15-Feb-19 | 31-Des-19 | 21-Feb-20 |
| 17 | RMBA | 31-Des-16 | 13-Mar-17 | 31-Des-17 | 26-Mar-18 | 31-Des-18 | 28-Mar-19 | 31-Des-19 | 18-Mar-20 |

| | | | | | | | | | |
|----|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 18 | ROTI | 31-Dec-16 | 08-Mar-17 | 31-Dec-17 | 26-Mar-18 | 31-Dec-18 | 13-Mar-19 | 31-Dec-19 | 28-Mar-20 |
| 19 | SIDO | 31-Dec-16 | 13-Mar-17 | 31-Dec-17 | 28-Mar-18 | 31-Dec-18 | 15-Feb-19 | 31-Dec-19 | 10-Feb-20 |
| 20 | TCID | 31-Dec-16 | 03-Mar-17 | 31-Dec-17 | 02-Mar-18 | 31-Dec-18 | 01-Mar-19 | 31-Dec-19 | 28-Feb-20 |
| 21 | TSPC | 31-Dec-16 | 15-Mar-17 | 31-Dec-17 | 16-Mar-18 | 31-Dec-18 | 15-Mar-19 | 31-Dec-19 | 16-Mar-20 |
| 22 | ULTJ | 31-Dec-16 | 22-Mar-17 | 31-Dec-17 | 21-Mar-18 | 31-Dec-18 | 25-Mar-19 | 31-Dec-19 | 20-Mar-20 |
| 23 | UNVR | 31-Dec-16 | 17-Mar-17 | 31-Dec-17 | 02-Feb-18 | 31-Dec-18 | 31-Jan-19 | 31-Dec-19 | 29-Jan-20 |
| 24 | WIIM | 31-Dec-16 | 27-Mar-17 | 31-Dec-17 | 23-Mar-18 | 31-Dec-18 | 18-Mar-19 | 31-Dec-19 | 27-Apr-20 |

Lampiran 5: Hasil Olah Data

HASIL OLAH DATA TAHUN 2016-2019

| No. | Kode Perusahaan | TAHUN | SWITCH | CHANGE | FD | KAP | DELAY |
|-----|-----------------|-------|--------|--------|------|------|-------|
| | | | (Y) | (X1) | (X2) | (X3) | (X4) |
| 1 | ADES | 2016 | 0 | 1 | 0 | 0 | 84 |
| | | 2017 | 1 | 0 | 0 | 0 | 82 |
| | | 2018 | 0 | 0 | 0 | 0 | 74 |
| | | 2019 | 0 | 0 | 0 | 0 | 86 |
| 2 | ALTO | 2016 | 1 | 0 | 0 | 0 | 150 |
| | | 2017 | 1 | 0 | 1 | 0 | 94 |
| | | 2018 | 0 | 0 | 1 | 0 | 100 |
| | | 2019 | 1 | 0 | 0 | 0 | 107 |
| 3 | CEKA | 2016 | 1 | 0 | 0 | 1 | 81 |
| | | 2017 | 1 | 1 | 0 | 1 | 66 |
| | | 2018 | 0 | 0 | 0 | 1 | 74 |
| | | 2019 | 0 | 1 | 0 | 1 | 78 |
| 4 | CINT | 2016 | 1 | 0 | 0 | 0 | 82 |
| | | 2017 | 1 | 0 | 0 | 0 | 79 |
| | | 2018 | 1 | 0 | 0 | 0 | 74 |
| | | 2019 | 0 | 0 | 0 | 0 | 82 |
| 5 | DLTA | 2016 | 1 | 1 | 0 | 1 | 84 |

| | | | | | | | |
|----|------|------|---|---|---|---|----|
| | | 2017 | 1 | 1 | 0 | 1 | 85 |
| | | 2018 | 1 | 1 | 0 | 1 | 87 |
| | | 2019 | 1 | 0 | 0 | 0 | 79 |
| 6 | DVLA | 2016 | 0 | 0 | 0 | 1 | 69 |
| | | 2017 | 0 | 0 | 0 | 1 | 68 |
| | | 2018 | 1 | 0 | 0 | 1 | 81 |
| | | 2019 | 0 | 1 | 0 | 1 | 79 |
| 7 | GGRM | 2016 | 1 | 0 | 0 | 1 | 82 |
| | | 2017 | 0 | 0 | 0 | 1 | 85 |
| | | 2018 | 0 | 0 | 0 | 1 | 84 |
| | | 2019 | 1 | 0 | 0 | 1 | 82 |
| 8 | HMSP | 2016 | 1 | 1 | 0 | 1 | 66 |
| | | 2017 | 0 | 0 | 0 | 1 | 65 |
| | | 2018 | 0 | 0 | 0 | 1 | 80 |
| | | 2019 | 1 | 0 | 0 | 1 | 89 |
| 9 | ICBP | 2016 | 1 | 0 | 0 | 1 | 80 |
| | | 2017 | 1 | 0 | 0 | 1 | 75 |
| | | 2018 | 0 | 0 | 0 | 1 | 78 |
| | | 2019 | 1 | 0 | 0 | 1 | 79 |
| 10 | INAF | 2016 | 1 | 0 | 0 | 0 | 59 |
| | | 2017 | 0 | 1 | 0 | 0 | 71 |
| | | 2018 | 0 | 1 | 0 | 0 | 87 |

| | | | | | | | |
|----|------|------|---|---|---|---|-----|
| | | 2019 | 1 | 1 | 0 | 0 | 181 |
| 11 | INDF | 2016 | 1 | 0 | 0 | 1 | 80 |
| | | 2017 | 0 | 0 | 0 | 1 | 75 |
| | | 2018 | 0 | 0 | 0 | 1 | 78 |
| | | 2019 | 1 | 0 | 0 | 1 | 79 |
| 12 | KAEF | 2016 | 1 | 0 | 0 | 0 | 54 |
| | | 2017 | 0 | 1 | 0 | 0 | 50 |
| | | 2018 | 1 | 1 | 0 | 0 | 53 |
| | | 2019 | 1 | 1 | 0 | 0 | 72 |
| 13 | KICI | 2016 | 0 | 0 | 0 | 0 | 69 |
| | | 2017 | 0 | 0 | 0 | 0 | 65 |
| | | 2018 | 1 | 0 | 0 | 0 | 67 |
| | | 2019 | 0 | 0 | 0 | 0 | 65 |
| 14 | LMPI | 2016 | 1 | 0 | 0 | 0 | 81 |
| | | 2017 | 1 | 0 | 0 | 0 | 93 |
| | | 2018 | 1 | 0 | 0 | 0 | 81 |
| | | 2019 | 0 | 0 | 0 | 0 | 82 |
| 15 | MBTO | 2016 | 1 | 0 | 0 | 0 | 80 |
| | | 2017 | 0 | 0 | 0 | 0 | 86 |
| | | 2018 | 0 | 0 | 1 | 0 | 72 |
| | | 2019 | 1 | 0 | 1 | 0 | 86 |
| 16 | MLBI | 2016 | 0 | 0 | 0 | 1 | 59 |

| | | | | | | | |
|----|------|------|---|---|---|---|----|
| | | 2017 | 1 | 0 | 0 | 1 | 53 |
| | | 2018 | 1 | 0 | 0 | 1 | 46 |
| | | 2019 | 1 | 1 | 0 | 1 | 52 |
| 17 | RMBA | 2016 | 1 | 0 | 0 | 1 | 73 |
| | | 2017 | 1 | 0 | 0 | 1 | 85 |
| | | 2018 | 0 | 0 | 0 | 1 | 87 |
| | | 2019 | 1 | 1 | 0 | 0 | 77 |
| 18 | ROTI | 2016 | 0 | 0 | 0 | 1 | 68 |
| | | 2017 | 1 | 0 | 0 | 1 | 85 |
| | | 2018 | 0 | 0 | 0 | 1 | 72 |
| | | 2019 | 1 | 0 | 0 | 1 | 87 |
| 19 | SIDO | 2016 | 0 | 1 | 0 | 0 | 73 |
| | | 2017 | 1 | 0 | 0 | 1 | 88 |
| | | 2018 | 0 | 1 | 0 | 1 | 46 |
| | | 2019 | 0 | 0 | 0 | 1 | 41 |
| 20 | TCID | 2016 | 0 | 0 | 0 | 1 | 63 |
| | | 2017 | 0 | 1 | 0 | 1 | 61 |
| | | 2018 | 1 | 1 | 0 | 1 | 60 |
| | | 2019 | 0 | 0 | 0 | 1 | 59 |
| 21 | TSPC | 2016 | 0 | 0 | 0 | 0 | 75 |
| | | 2017 | 1 | 0 | 0 | 0 | 75 |
| | | 2018 | 0 | 0 | 0 | 0 | 74 |

| | | | | | | | |
|----|------|------|---|---|---|---|-----|
| | | 2019 | 1 | 0 | 0 | 0 | 75 |
| 22 | ULTJ | 2016 | 1 | 0 | 0 | 0 | 82 |
| | | 2017 | 1 | 0 | 0 | 0 | 80 |
| | | 2018 | 0 | 0 | 0 | 0 | 84 |
| | | 2019 | 0 | 0 | 0 | 0 | 79 |
| 23 | UNVR | 2016 | 0 | 0 | 0 | 1 | 77 |
| | | 2017 | 1 | 0 | 0 | 1 | 33 |
| | | 2018 | 0 | 0 | 0 | 1 | 31 |
| | | 2019 | 0 | 0 | 0 | 1 | 29 |
| 24 | WIIM | 2016 | 1 | 0 | 0 | 0 | 87 |
| | | 2017 | 0 | 0 | 0 | 0 | 82 |
| | | 2018 | 0 | 0 | 0 | 0 | 77 |
| | | 2019 | 1 | 0 | 0 | 0 | 117 |

Lampiran 6: Output SPSS

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--|----|---------|---------|-------|----------------|
| Auditor Switching Pergantian Manajemen | 96 | 0 | 1 | ,53 | ,502 |
| Financial Distress | 96 | 0 | 1 | ,21 | ,408 |
| Ukuran KAP | 96 | 0 | 1 | ,04 | ,201 |
| Audit Delay | 96 | 29 | 181 | ,51 | ,503 |
| Valid N (listwise) | 96 | | | 76,33 | 19,750 |

Logistic Regression

| Unweighted Cases ^a | | N | Percent |
|-------------------------------|----------------------|----|---------|
| Selected Cases | Included in Analysis | 96 | 100,0 |
| | Missing Cases | 0 | ,0 |
| | Total | 96 | 100,0 |
| Unselected Cases | | 0 | ,0 |
| Total | | 96 | 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 |

Block 0: Beginning Block**Iteration History^{a,b,c}**

| Iteration | -2 Log likelihood | Coefficients |
|-----------|-------------------|--------------|
| | | Constant |
| Step 0 1 | 132,709 | ,125 |
| 2 | 132,709 | ,125 |

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 132,709
 c. Estimation terminated at iteration number 2 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

| Observed | | | Predicted | | Percentage Correct |
|--------------------|---|---|-------------------|-------|--------------------|
| | | | Auditor Switching | | |
| | | | 0 | 1 | |
| Step 0 Auditor | 0 | 0 | 45 | ,0 | |
| Switching | 1 | 0 | 51 | 100,0 | |
| Overall Percentage | | | | | 53,1 |

- 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 | ,125 | ,205 | ,375 | 1 | ,541 | 1,133 |

Variables not in the Equation

| | Score | df | Sig. |
|-------------------------|-------|----|------|
| Step 0 Variables CHANGE | ,036 | 1 | ,850 |
| FD | ,016 | 1 | ,898 |
| KAP | ,178 | 1 | ,673 |
| DELAY | 4,870 | 1 | ,027 |
| Overall Statistics | 5,095 | 4 | ,278 |

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

| Iteration | -2 Log likelihood | Coefficients | | | | |
|-----------|-------------------|--------------|------------|-------|------|-------|
| | | Constant | CHANG E | FD | KAP | DELAY |
| Step 1 1 | 127,115 | -1,739 | ,094 | -,364 | ,069 | ,024 |
| 2 | 126,843 | -2,240 | ,167 | -,448 | ,078 | ,031 |
| 3 | 126,841 | -2,289 | ,173 | -,457 | ,078 | ,031 |
| 4 | 126,841 | -2,289 | ,173 | -,457 | ,078 | ,031 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 132,709

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

Omnibus Tests of Model Coefficients

| | Chi-square | df | Sig. |
|-------------|------------|----|------|
| Step 1 Step | 5,868 | 4 | ,209 |
| Block | 5,868 | 4 | ,209 |
| Model | 5,868 | 4 | ,209 |

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1 | 126,841 ^a | ,059 | ,079 |

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

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 6,345 | 7 | ,500 |

Contingency Table for Hosmer and Lemeshow Test

| | Auditor Switching = | | Auditor Switching = | | Total |
|----------|---------------------|----------|---------------------|----------|-------|
| | 0 | | 1 | | |
| | Observed | Expected | Observed | Expected | |
| Step 1 1 | 6 | 6,918 | 4 | 3,082 | 10 |
| 2 | 6 | 5,797 | 4 | 4,203 | 10 |
| 3 | 7 | 5,171 | 3 | 4,829 | 10 |
| 4 | 5 | 4,850 | 5 | 5,150 | 10 |
| 5 | 4 | 5,036 | 7 | 5,964 | 11 |
| 6 | 5 | 5,246 | 7 | 6,754 | 12 |
| 7 | 3 | 4,216 | 7 | 5,784 | 10 |
| 8 | 7 | 4,327 | 4 | 6,673 | 11 |
| 9 | 2 | 3,439 | 10 | 8,561 | 12 |

Classification Table^a

| Observed | | | Predicted | | Percentage Correct |
|--------------------|---|----|-------------------|------|--------------------|
| | | | Auditor Switching | | |
| | | | 0 | 1 | |
| Step 1 Auditor | 0 | 17 | 28 | 37,8 | |
| Switching | 1 | 10 | 41 | 80,4 | |
| Overall Percentage | | | | 60,4 | |

a. The cut value is ,500

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) |
|---------------------------|--------|-------|-------|----|------|--------|
| Step 1 ^a CHANG | ,173 | ,531 | ,106 | 1 | ,745 | 1,189 |
| E | | | | | | |
| FD | -,457 | 1,075 | ,181 | 1 | ,671 | ,633 |
| KAP | ,078 | ,442 | ,031 | 1 | ,860 | 1,081 |
| DELAY | ,031 | ,015 | 4,374 | 1 | ,036 | 1,032 |
| Constant | -2,289 | 1,222 | 3,506 | 1 | ,061 | ,101 |

a. Variable(s) entered on step 1: CHANGE, FD, KAP, DELAY.

Correlation Matrix

| | | Constant | CHANG E | FD | KAP | DELAY |
|--------|------------|----------|------------|-------|-------|-------|
| Step 1 | Constant | 1,000 | -,209 | ,039 | -,388 | -,962 |
| | CHANG E | -,209 | 1,000 | ,078 | -,009 | ,130 |
| | FD | ,039 | ,078 | 1,000 | ,180 | -,128 |
| | KAP | -,388 | -,009 | ,180 | 1,000 | ,214 |
| | DELAY | -,962 | ,130 | -,128 | ,214 | 1,000 |