



Lampiran 1

DATA PEMILAHAN SAMPEL

1. Pemilahan Sampel Kriteria 1 dan Kriteria 2

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
1	Akasha Wira International	ADES	√	√	√	√	√	1	√	√	√	√	√	1
2	Solusi bangun indonesia	SMCB	√	√	√	√	√	1	√	√	√	√	√	1
3	Polychem Indonesia	ADMG	√	√	√	√	√	1	√	√	√	√	√	1
4	Indocement Tunggal Prakarsa	INTP	√	√	√	√	√	1	√	√	√	√	√	1
5	Tiga Pilar Sejahtera Food	AISA	√	√	√	√	√	1	√	√	√	√	√	1
6	Semen Indonesia (Persero)	SMGR	√	√	√	√	√	1	√	√	√	√	√	1
7	Semen Baturaja (Persero)	SMBR	√	√	√	√	√	1	√	√	√	√	√	1
8	Waskita Beton Precast	WSBP	x	x	√	√	√	0						
9	Wijaya Karya Beton	WTON	√	√	√	√	√	1	√	√	√	√	√	1
10	Asahimas Flat Glass	AMFG	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
11	Arwana Citramulia	ARNA	√	√	√	√	√	1	√	√	√	√	√	1
12	Cahayaputra Asa Keramik	CAKK	x	x	x	x	√	0						
13	Intikeramik Alamasri Industri	IKAI	√	√	√	√	√	1	√	√	√	√	√	1
14	Keramika Indonesia Assosiasi	KIAS	√	√	√	√	√	1	√	√	√	√	√	1
15	Mark Dynamics Indonesia	MARK	x	X	x	x	√	0						
16	Mulia Industrindo	MLIA	√	√	√	√	√	1	√	√	√	√	√	1
17	Surya Toto Indonesia	TOTO	√	√	√	√	√	1	√	√	√	√	√	1
18	Alakasa Industrindo	ALKA	√	√	√	√	√	1	√	√	√	√	√	1
19	Alumindo Light Metal Industry	ALMI	√	√	√	√	√	1	√	√	√	√	√	1
20	Saranacentral Bajatama	BAJA	√	√	√	√	√	1	√	√	√	√	√	1
21	Betonjaya Manunggal	BTON	√	√	√	√	√	1	√	√	√	√	√	1
22	Citra Tubindo	CTBN	√	√	√	√	√	1	√	√	√	√	√	1
23	Gunawan Dianjaya Steel	GDST	√	√	√	√	√	1	√	√	√	√	√	1
24	Indal Aluminium Industry	INAI	√	√	√	√	√	1	√	√	√	√	√	1
25	Steel Pipe Industry of Indonesia	ISSP	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
26	Jakarta Kyoei Steel Works	JKSW	√	√	√	√	√	1	√	√	√	√	√	1
27	Krakatau Steel (Persero)	KRAS	√	√	√	√	√	1	√	√	√	√	√	1
28	Lion Metal Works	LION	√	√	√	√	√	1	√	√	√	√	√	1
29	Lionmesh Prima	LMSH	√	√	√	√	√	1	√	√	√	√	√	1
30	Pelat Timah Nusantara	NIKL	√	√	√	√	√	1	√	√	√	√	√	1
31	Pelangi Indah Canindo	PICO	√	√	√	√	√	1	√	√	√	√	√	1
32	Aneka Gas Industri	AGII	x	x	√	√	√	0						
33	Barito Pacific	BRPT	√	√	√	√	√	1	√	√	√	√	√	1
34	Duta Pertiwi Nusantara	DPNS	√	√	√	√	√	1	√	√	√	√	√	1
35	Ekadharma International	EKAD	√	√	√	√	√	1	√	√	√	√	√	1
36	Eterindo Wahanatama	ETWA	√	√	√	√	√	1	√	√	√	√	x	0
37	Intanwijaya Internasional	INCI	√	√	√	√	√	1	√	√	√	√	√	1
38	Emdeki Utama	MDKI	x	x	x	√	√	0						
39	Madusari Murni Indah	MOLI	x	x	x	√	√	0						
40	Indo Acidatama	SRSN	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
41	Tridomain Performance Materials	TDPM	x	x	x	√	√	0						
42	Chandra Asri Petrochemical	TPIA	√	√	√	√	√	1	√	√	√	√	√	1
43	Unggul Indah Cahaya	UNIC	√	√	√	√	√	1	√	√	√	√	√	1
44	Argha Karya Prima Industry	AKPI	√	√	√	√	√	1	√	√	√	√	√	1
45	Asiaplast Industries	APLI	√	√	√	√	√	1	√	√	√	√	√	1
46	Berlina	BRNA	√	√	√	√	√	1	√	√	√	√	√	1
47	Lotte Chemical Titan	FPNI	√	√	√	√	√	1	√	√	√	√	√	1
48	Champion Pacific Indonesia	IGAR	√	√	√	√	√	1	√	√	√	√	√	1
49	Impack Pratama Industri	IMPC	√	√	√	√	√	1	√	√	√	√	√	1
50	Indopoly Swakarsa Industry	IPOL	√	√	√	√	√	1	√	√	√	√	√	1
51	Panca Budi Idaman	PBID	x	x	x	√	√	0						
52	Tunas Alfin	TALF	√	√	√	√	√	1	√	√	√	√	√	1
53	Trias Sentosa	TRST	√	√	√	√	√	1	√	√	√	√	√	1
54	Yanaprima Hastapersada	YPAS	√	√	√	√	√	1	√	√	√	√	√	1
55	Charoen Pokphand Indonesia	CPIN	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
56	Central Proteina Prima	CPRO	x	x	x	√	√	0						
57	Japfa Comfeed Indonesia	JPFA	√	√	√	√	√	1	√	√	√	√	√	1
58	Malindo Feedmill	MAIN	√	√	√	√	√	1	√	√	√	√	√	1
59	Sierad Produce	SIPD	√	√	√	√	√	1	√	√	√	√	√	1
60	SLJ Global	SULI	√	√	√	√	√	1	√	√	√	√	√	1
61	Tirta Mahakam Resources	TIRT	√	√	√	√	√	1	√	√	√	√	√	1
62	Alkindo Naratama Tbk [S]	ALDO	√	√	√	√	√	1	√	√	√	√	√	1
63	Fajar Surya Wisesa	FASW	√	√	√	√	√	1	√	√	√	√	√	1
64	Indah Kiat Pulp & Paper	INKP	√	√	√	√	√	1	√	√	√	√	√	1
65	Toba Pulp Lestari	INRU	√	√	√	√	√	1	√	√	√	√	√	1
66	Kertas Basuki Rachmat Indonesia	KBRI	√	√	√	√	√	1	√	√	√	√	x	0
67	Kedawung Setia Industrial	KDSI	√	√	√	√	√	1	√	√	√	√	√	1
68	Suparma	SPMA	√	√	√	√	√	1	√	√	√	√	√	1
69	Sriwahana Adityakarta	SWAT	x	x	x	√	√	0						
70	Pabrik Kertas Tjiwi Kimia	TKIM	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel	
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019		
71	Indo Komoditi Korpora	INCF	x	x	√	√	√	0							
72	Kirana Megatara	KMTR	x	x	x	√	√	0							
73	Ateliers Mecaniques D'Indonesie	AMIN	x	√	√	√	√	0							
74	Garuda Maintenance Facility Aero Asia	GMFI	x	x	x	√	√	0							
75	Steadfast Marine	KPAL	x	x	x	√	√	0							
76	Grand Kartech	KRAH	√	√	√	√	√	1	√	√	√	√	x	0	
77	Astra International	ASII	√	√	√	√	√	1	√	√	√	x	x	0	
78	Astra Otoparts	AUTO	√	√	√	√	√	1	√	√	√	√	√	1	
79	Garuda Metalindo	BOLT	x	√	√	√	√	0							
80	Indo Kordsa	BRAM	√	√	√	√	√	1	√	√	√	√	√	1	
81	Goodyear Indonesia	GDYR	√	√	√	√	√	1	√	√	√	√	√	1	
82	Gajah Tunggal	GJTL	√	√	√	√	√	1	√	√	x	√	√	0	
83	Indomobil Sukses Internasional	IMAS	√	√	√	√	√	1	√	√	√	√	√	1	
84	Indospring	INDS	√	√	√	√	√	1	√	√	√	√	√	1	
85	Multi Prima Sejahtera	LPIN	√	√	√	√	√	1	√	√	√	√	√	1	

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
86	Multistrada Arah Sarana	MASA	√	√	√	√	√	1	√	√	√	√	√	1
87	Nipress	NIPS	√	√	√	√	√	1	√	√	√	√	x	0
88	Prima Alloy Steel Universal	PRAS	√	√	√	√	√	1	√	√	√	√	√	1
89	Selamat Sempurna	SMSM	√	√	√	√	√	1	√	√	√	√	√	1
90	Argo Pantas	ARGO	√	√	√	√	√	1	√	√	√	√	√	1
91	Trisula Textile Industries	BELL	x	x	x	√	√	0						
92	Century Textile Industry (Seri B)	CNTB	√	√	√	√	√	1	√	√	√	√	x	0
93	Century Textile Industry (PS)	CNTX	√	√	√	√	√	1	√	√	√	√	x	0
94	Eratex Djaja	ERTX	√	√	√	√	√	1	√	√	√	√	√	1
95	Ever Shine Textile Industry	ESTI	√	√	√	√	√	1	√	√	√	√	√	1
96	Panasia Indo Resources	HDTX	√	√	√	√	√	1	√	√	√	√	√	1
97	Indo-Rama Synthetics	INDR	√	√	√	√	√	1	√	√	√	√	√	1
98	Pan Brothers	PBRX	√	√	√	√	√	1	√	√	√	√	√	1
99	Asia Pacific Fibers	POLY	√	√	√	√	√	1	√	√	√	√	√	1
100	Ricky Putra Globalindo	RICY	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
101	Sri Rejeki Isman	SRIL	√	√	√	√	√	1	√	√	√	√	√	1
102	Sunson Textile Manufacturer	SSTM	√	√	√	√	√	1	√	√	√	√	√	1
103	Star Petrochem	STAR	√	√	√	√	√	1	√	√	√	√	√	1
104	Tifico Fiber Indonesia	TFCO	√	√	√	√	√	1	√	√	√	√	√	1
105	Trisula International	TRIS	√	√	√	√	√	1	√	√	√	√	√	1
106	Nusantara Inti Corpora	UNIT	√	√	√	√	√	1	√	√	√	√	√	1
107	Sepatu Bata	BATA	√	√	√	√	√	1	√	√	√	√	√	1
108	Primarindo Asia Infrastructure	BIMA	√	√	√	√	√	1	√	√	√	√	√	1
109	Sumi Indo Kabel	IKBI	√	√	√	√	√	1	√	√	√	√	√	1
110	Jembo Cable Company	JECC	√	√	√	√	√	1	√	√	√	√	√	1
111	KMI Wire and Cable	KBLI	√	√	√	√	√	1	√	√	√	√	√	1
112	Kabelindo Murni	KBLM	√	√	√	√	√	1	√	√	√	√	√	1
113	Voksel Electric	VOKS	√	√	√	√	√	1	√	√	√	√	√	1
114	Sky Energy Indonesia	JSKY	x	x	x	√	√	0						
115	Sat Nusapersada	PTSN	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
116	Tri Banyan Tirta	ALTO	√	√	√	√	√	1	√	√	√	√	√	1
117	Bumi Teknokultura Unggul	BTEK	x	x	x	√	√	0						
118	Budi Starch & Sweetener	BUDI	√	√	√	√	√	1	√	√	√	√	√	1
119	Campina Ice Cream Industry	CAMP	x	x	x	√	√	0						
120	Wilmar Cahaya Indonesia	CEKA	√	√	√	√	√	1	√	√	√	√	√	1
121	Sariguna Primatirta	CLEO	x	x	x	√	√	0						
122	Delta Djakarta	DLTA	√	√	√	√	√	1	√	√	√	√	√	1
123	Buyung Poetra Sembada	HOKI	x	x	x	√	√	0						
124	Indofood CBP Sukses Makmur	ICBP	√	√	√	√	√	1	√	√	√	√	√	1
125	Inti Agri Resources	IIKP	x	x	x	√	√	0						
126	Indofood Sukses Makmur	INDF	√	√	√	√	√	1	√	√	√	√	√	1
127	Magna Investama Mandiri	MGNA	x	x	x	√	√	0						
128	Multi Bintang Indonesia	MLBI	√	√	√	√	√	1	√	√	√	√	√	1
129	Mayora Indah	MYOR	√	√	√	√	√	1	√	√	√	√	√	1
130	Pratama Abadi Nusa Industri	PANI	x	x	x	√	√	0						

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
131	Prima Cakrawala Abadi	PCAR	x	x	x	√	√	0						
132	Prasidha Aneka Niaga	PSDN	√	√	√	√	√	1	√	√	√	√	√	1
133	Nippon Indosari Corpindo	ROTI	√	√	√	√	√	1	√	√	√	√	√	1
134	Sekar Bumi	SKBM	√	√	√	√	√	1	√	√	√	√	x	0
135	Sekar Laut	SKLT	√	√	√	√	√	1	√	√	√	√	√	1
136	Siantar Top	STTP	√	√	√	√	√	1	√	√	√	√	√	1
137	Ultra Jaya Milk Industry & Trading Company	ULTJ	√	√	√	√	√	1	√	√	√	√	√	1
138	Gudang Garam	GGRM	√	√	√	√	√	1	√	√	√	√	√	1
139	H.M. Sampoerna	HMSP	√	√	√	√	√	1	√	√	√	√	√	1
140	Bentoel Internasional Investama	RMBA	√	√	√	√	√	1	√	√	√	√	√	1
141	Wismilak Inti Makmur	WIIM	√	√	√	√	√	1	√	√	√	√	√	1
142	Darya-Varia Laboratoria	DVLA	√	√	√	√	√	1	√	√	√	√	√	1
143	Indofarma (Persero)	INAF	√	√	√	√	√	1	√	√	√	√	√	1
144	Kimia Farma	KAEF	√	√	√	√	√	1	√	√	√	√	√	1
145	Kalbe Farma	KLBF	√	√	√	√	√	1	√	√	√	√	√	1

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
146	Merck	MERK	√	√	√	√	√	1	√	√	√	√	x	0
147	Pyridam Farma	PYFA	√	√	√	√	√	1	√	√	√	√	√	1
148	Merck Sharp Dohme Pharma	SCPI	√	√	√	√	√	1	√	x	x	x	√	0
149	Industri Jamu dan Farmasi Sido Muncul	SIDO	√	√	√	√	√	1	√	√	√	√	√	1
150	Tempo Scan Pacific	TSPC	√	√	√	√	√	1	√	√	√	√	√	1
151	Kino Indonesia	KINO	x	√	√	√	√	0						
152	Martina Berto	MBTO	√	√	√	√	√	1	√	√	√	√	√	1
153	Mustika Ratu	MRAT	√	√	√	√	√	1	√	√	√	√	√	1
154	Mandom Indonesia	TCID	√	√	√	√	√	1	√	√	√	√	√	1
155	Unilever Indonesia	UNVR	√	√	√	√	√	1	√	√	√	√	√	1
156	Chitose Internasional	CINT	√	√	√	√	√	1	√	√	√	√	√	1
157	Kedaung Indah Can	KICI	√	√	√	√	√	1	√	√	√	√	√	1
158	Langgeng Makmur Industri	LMPI	√	√	√	√	√	1	√	√	√	√	√	1
159	Integra Indocabinet	WOOD	x	x	x	√	√	0						
160	Hartadinata Abadi	HRTA	x	x	x	√	√	0						

NO	NAMA	KODE	Kriteria 1					Sampel	Kriteria 2					Sampel
			2015	2016	2017	2018	2019		2015	2016	2017	2018	2019	
161	Tembaga mulia Semanan Tbk.	TBMS	√	√	√	√	√	1	√	√	√	√	√	1
162	Asia Pacific Investama	MYTX	√	√	√	√	√	1	√	√	√	√	√	1
163	Supreme Cable Manufacturing & Commerce	SCCO	√	√	√	√	√	1	√	√	√	√	√	1
164	Golden Flower Tbk	POLU	x	x	x	x	√	0						
165	Mega Perintis Tbk	ZONE	x	x	x	x	√	0						
166	Communication Cable Systems Indonesia	CCSI	x	x	x	x	√	0						
167	Phapros Tbk	PEHA	x	x	x	x	√	0						
168	Cottonindo Ariesta Tbk	KPAS	x	x	x	x	√	0						
							134						123	

2. Pemilahan Sampel Kriteria 3

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
1	ADES	2014	Bambang Budi Tresno		1
		2015	Bambang Budi Tresno	0	
		2016	Bambang Budi Tresno	0	
		2017	Raden Ginanjar	1	
		2018	Raden Ginanjar	0	
		2019	Raden Ginanjar	0	
2	SMCB	2014	Benyanto Suherman		0
		2015	Handri Tjendra	1	
		2016	Handri Tjendra	0	
		2017	Yulia	1	
		2018	Yulia	0	
		2019	Daniel Kohar	1	
3	ADMG	2014	Alvin Ismantoro		0
		2015	Alvin Ismantoro	0	
		2016	Alvin Ismantoro	0	
		2017	Bing Harianto	1	
		2018	Bing Harianto	0	
		2019	Theodorus Bambang Dwi KA	1	
4	INTP	2014	Feniwati Chendana		1
		2015	Tjoa Tjek Nien	1	
		2016	Tjoa Tjek Nien	0	
		2017	Tjoa Tjek Nien	0	
		2018	Feniwati Chendana	1	
		2019	Feniwati Chendana	0	
5	AISA	2014	Riki Afrianof		1
		2015	Didik Wahyudianto	1	
		2016	Didik Wahyudianto	0	
		2017	Didik Wahyudianto	0	
		2018	Tjun Tjun	1	
		2019	Tjun Tjun	0	
6	SMGR	2014	Eny Indria W		1
		2015	Eny Indria W	0	
		2016	Eny Indria W	0	
		2017	Muhammad Irfan	1	
		2018	Muhammad Irfan	0	
		2019	Muhammad Irfan	0	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
7	SMBR	2014	Robert		1
		2015	Robert	0	
		2016	Ahmad	1	
		2017	Ahmad	0	
		2018	Ahmad	0	
		2019	Abdi Nusantaea	1	
8	WTON	2014	Hartono		0
		2015	Hartono	0	
		2016	Djarwoto	1	
		2017	Djarwoto	0	
		2018	Benny Andria	1	
		2019	Benny Andria	0	
9	AMFG	2014	Chandra Hartono		0
		2015	Tohana Widjaja	1	
		2016	Tohana Widjaja	0	
		2017	Tohana Widjaja	0	
		2018	Muhammad Irfan	1	
		2019	Betrice Tanuwijaya	1	
10	ARNA	2014	Feniwati Chendana		0
		2015	Benyanto Suherman	1	
		2016	Benyanto Suherman	0	
		2017	Feniwati Chendana	1	
		2018	Feniwati Chendana	0	
		2019	Benyanto Suherman	1	
11	IKAI	2014	Bambang Hariadi		0
		2015	Ahmad Nadhif T	1	
		2016	Ahmad Nadhif T	0	
		2017	Feniwati Chendana	1	
		2018	Henny Dewanto	1	
		2019	Michell Suharli	1	
12	KIAS	2014	Agus Hartanto		0
		2015	Agus Hartanto	0	
		2016	Andreas Haryono Tjahayadi	1	
		2017	Andreas Haryono Tjahayadi	0	
		2018	Feniwati Chendana	1	
		2019	Grace Prativi Widjaja	1	
13	MLIA	2014	Bing Harianto		1
		2015	Bing Harianto	0	
		2016	Alvin Ismanto	1	
		2017	Alvin Ismanto	0	
		2018	Alvin Ismanto	0	
		2019	Fenny Widjaja	1	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
14	TOTO	2014	Agung Purwanto		0
		2015	Indrajuwana Komala	1	
		2016	Widya Arijati	1	
		2017	Agung Purwanto	1	
		2018	Agung Purwanto	0	
		2019	Feniwati Chendana	1	
15	ALKA	2014	Juara S Nainggolan		0
		2015	Juara S Nainggolan	0	
		2016	Juara S Nainggolan	0	
		2017	Frans Jimmi Parlindungan S	1	
		2018	Patricia	1	
		2019	Patricia	0	
16	ALMI	2014	Arsono Laksmana		1
		2015	Arsono Laksmana	0	
		2016	Arsono Laksmana	0	
		2017	Titik Elsje Dwiyantri	1	
		2018	Titik Elsje Dwiyantri	0	
		2019	Titik Elsje Dwiyantri	0	
17	BAJA	2014	Suharsono		0
		2015	Suharsono	0	
		2016	David Pranata Wangsja	1	
		2017	Santo	1	
		2018	Santo	0	
		2019	Santo	0	
18	BTON	2014	Didik Wahyudianto		0
		2015	Endang Pramuwati	1	
		2016	Rudi Hartono Purba	1	
		2017	Rusli	1	
		2018	Yudianto Prawiro Silianto	1	
		2019	Yudianto Prawiro Silianto	0	
19	CTBN	2014	Deden Riyadi		0
		2015	Hermawan Setiadi	1	
		2016	Susanti	1	
		2017	Hermawan Setiadi	1	
		2018	Hermawan Setiadi	0	
		2019	Susanto Bong	1	
20	GDST	2014	Lumbanradja		0
		2015	Wahyu Wibowo	1	
		2016	Wahyu Wibowo	0	
		2017	Yulianti Sugiarta	1	
		2018	Yudianto Prawiro Silianto	1	
		2019	Yudianto Prawiro Silianto	0	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
21	INAI	2014	Arsono Laksmana		1
		2015	Arsono Laksmana	0	
		2016	Arsono Laksmana	0	
		2017	Adi Santoso	1	
		2018	Adi Santoso	0	
	2019	Adi Santoso	0		
22	ISSP	2014	Wahyu Wibowo		0
		2015	Wahyu Wibowo	0	
		2016	Yulianti Sugiarta	1	
		2017	Tan Siddharta	1	
		2018	Tan Siddharta	0	
	2019	Tan Siddharta	0		
23	JKSW	2014	Chis Utomo		0
		2015	Chis Utomo	0	
		2016	Muhammad Sofwan	1	
		2017	Muhammad Sofwan	0	
		2018	Ahmad Junaedi	1	
	2019	Ahmad Junaedi	0		
24	KRAS	2014	Indrajuwana Komala Widjaja		0
		2015	Susanti	1	
		2016	Susanti	0	
		2017	Susanti	0	
		2018	Said Amru	1	
	2019	Yusron	1		
25	LION	2014	Nunu Nurdiyaman		1
		2015	Bambang Muratno	1	
		2016	Bambang Muratno	0	
		2017	Nunu Nurdiyaman	1	
		2018	Nunu Nurdiyaman	0	
	2019	Nunu Nurdiyaman	0		
26	LMSH	2014	Nunu Nurdiyaman		1
		2015	Bambang Muratno	1	
		2016	Bambang Muratno	0	
		2017	Nunu Nurdiyaman	1	
		2018	Nunu Nurdiyaman	0	
	2019	Nunu Nurdiyaman	0		
27	NIKL	2014	Tohana Widjaja		0
		2015	Fenny Widjaja	1	
		2016	Kartika Singadimejo	1	
		2017	Fenny Widjaja	1	
		2018	Fenny Widjaja	0	
	2019	Daniel Kohar	1		

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
28	PICO	2014	Griselda Situmorang		0
		2015	Abubakar Sidik	1	
		2016	Dedi Tanumihardja	1	
		2017	Dedi Tanumihardja	0	
		2018	Dedi Tanumihardja	0	
		2019	Dody Hapsoro	1	
29	BRPT	2014	Tenly Widjaja		0
		2015	Bing Harianto	1	
		2016	Bing Harianto	0	
		2017	Bing Harianto	0	
		2018	Alvin Ismanto	1	
		2019	Theodorus Bambang Dwi Ka	1	
30	DPNS	2014	Theo Kusnawara		1
		2015	Sikanto	1	
		2016	Sikanto	0	
		2017	Sikanto	0	
		2018	Paul Hadiwinata	1	
		2019	Paul Hadiwinata	0	
31	EKAD	2014	Fitradewata T		0
		2015	Budiman Soedarno	1	
		2016	Nur Muhammad	1	
		2017	Nur Muhammad	0	
		2018	Adeyana Widjaja	1	
		2019	Riani	1	
32	INCI	2014	Hananta Budianto		0
		2015	Tan Sidharta	1	
		2016	Tan Siddharta	0	
		2017	Tan Siddharta	0	
		2018	Ferdinand Agung	1	
		2019	Ferdinand Agung	0	
33	SRSN	2014	Riki Afrianof		0
		2015	Riki Afrianof	0	
		2016	Christiadi Tjahnadi	1	
		2017	Dedy Sukrisnadi	1	
		2018	Dedy Sukrisnadi	0	
		2019	Esheinnoraz	1	
34	TPIA	2014	Tenly Widjaja		1
		2015	Tenly Widjaja	0	
		2016	Bing Harianto	1	
		2017	Bing Harianto	0	
		2018	Bing Harianto	0	
		2019	Alvin Ismanto	1	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
35	UNIC	2014	Indrajuwana Komala Widjaja		0
		2015	Hermawan Setiadi	1	
		2016	Indrajuwana Komala Widjaja	1	
		2017	Benyanto Suherman	1	
		2018	Ratnawati Setiadi	1	
		2019	Ratnawati Setiadi	0	
36	AKPI	2014	Feniwati Chendana		0
		2015	Benyanto Suherman	1	
		2016	Benyanto Suherman	0	
		2017	Benyanto Suherman	0	
		2018	David Sungkoro	1	
		2019	Hermawan Setiadi	1	
37	APLI	2014	Sinarta		0
		2015	Arief Somantri	1	
		2016	Sinarta	1	
		2017	Agung Purwanto	1	
		2018	Benediktio Salim	1	
		2019	Benediktio Salim	0	
38	BRNA	2014	Erwin A Winata		1
		2015	Erwin A Winata	0	
		2016	Erwin A Winata	0	
		2017	Iskariman Soepardjo	1	
		2018	Iskariman Soepardjo	0	
		2019	Iskariman Soepardjo	0	
39	FPNI	2014	Sahat Maruli Purba		0
		2015	Indrajuwana Komala Widjaja	1	
		2016	Indrajuwana Komala Widjaja	0	
		2017	Susanti	1	
		2018	Susanti	0	
		2019	Susanti	0	
40	IGAR	2014	Indra Soesetiawan		0
		2015	Grace Oktavia	1	
		2016	Grace Oktavia	0	
		2017	Grace Oktavia	0	
		2018	Peter Surja	1	
		2019	Peter Surja	0	
41	IMPC	2014	Rudi Hartono Purba		1
		2015	Rudi Hartono Purba	0	
		2016	Rudi Hartono Purba	0	
		2017	Benny Andria	1	
		2018	Benny Andria	0	
		2019	Benny Andria	0	

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42	IPOL	2014	Riki Arianof		0
		2015	Riki Arianof	0	
		2016	Christiadi Tjahnadi	1	
		2017	Dedy Sukrisnadi	1	
		2018	Dedy Sukrisnadi	0	
		2019	Esheinnoraz	1	
43	TALF	2014	Riani		1
		2015	Riani	0	
		2016	Riani	0	
		2017	Junarto Tjahjadi	1	
		2018	Junarto Tjahjadi	0	
		2019	Junarto Tjahjadi	0	
44	TRST	2014	E Batara Manurung		0
		2015	E Batara Manurung	0	
		2016	Muhammad Kurniawan	1	
		2017	Muhammad Kurniawan	0	
		2018	Ruchjat Kosasih	1	
		2019	Ruchjat Kosasih	0	
45	YPAS	2014	Budiman		0
		2015	Fitradewata Teramihardja	1	
		2016	Fitradewata Teramihardja	0	
		2017	Fitradewata Teramihardja	0	
		2018	Nursal	1	
		2019	Nursal	0	
46	CPIN	2014	Sinarta		0
		2015	Sinarta	0	
		2016	Sinarta	0	
		2017	Sherly Jokem	1	
		2018	Mento	1	
		2019	Mento	0	
47	JPFA	2014	Sony Suryanto		0
		2015	Sony Suryanto	0	
		2016	Ahmad Syakir	1	
		2017	Peter Surja	1	
		2018	Sherly Jokem	1	
		2019	Arief Soemantri	1	
48	MAIN	2014	Helli B Susetyo		0
		2015	Anwar Cpa	1	
		2016	Freddy	1	
		2017	Eddy Rintis	1	
		2018	Eddy Rintis	0	
		2019	Eddy Rintis	0	

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49	SIPD	2014	Santanu Chandra		0
		2015	Godang Parulian Panjaitan	1	
		2016	Asep Ugi Sugianto	1	
		2017	Santanu Chandra	1	
		2018	Santanu Chandra	0	
		2019	Susanto Bong	1	
50	SULI	2014	Sinarta		0
		2015	Muh Dadang S	1	
		2016	Sherly Jokem	1	
		2017	Muh Dadang S	1	
		2018	Mento	1	
		2019	Handy	1	
51	TIRT	2014	Pieter Solang		0
		2015	Pieter Solang	0	
		2016	Muhammad Sofwan	1	
		2017	Muhammad Sofwan	0	
		2018	Yazid M. Aleq Bawafi	1	
		2019	Yazid M. Aleq Bawafi	0	
52	ALDO	2014	Ang An Ki		0
		2015	Ang An Ki	0	
		2016	Salmon Sihombing	1	
		2017	Ang An Ki	1	
		2018	Ang An Ki	0	
		2019	Liauw Hendrik	1	
53	FASW	2014	Bing Harianto		1
		2015	Bing Harianto	0	
		2016	Bing Harianto	0	
		2017	Alvin Ismanto	1	
		2018	Alvin Ismanto	0	
		2019	Alvin Ismanto	0	
54	INKP	2014	Tjiendradjaja Yamin		1
		2015	Hilda Ong	1	
		2016	Hilda Ong	0	
		2017	Tjiendradjaja Yamin	1	
		2018	Tjiendradjaja Yamin	0	
		2019	Tjiendradjaja Yamin	0	
55	INRU	2014	Budiman Soedarno		0
		2015	Budiman Soedarno	0	
		2016	Berson Antadaya	1	
		2017	Pamudji	1	
		2018	Pamudji	0	
		2019	Berson Antadaya	1	

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56	KDSI	2014	Arsono Laksmana		0
		2015	Arief Setyadi	0	
		2016	Bambang Muratno	1	
		2017	Bambang Muratno	0	
		2018	Ruchat Kosasih	1	
		2019	Nunu Nurdiyaman	1	
57	SPMA	2014	Jimmy Jansen		0
		2015	Arsono Laksmana	1	
		2016	Wahyu Wibowo	1	
		2017	Yulianti Sugiarto	1	
		2018	Yulianti Sugiarto	0	
		2019	Yudianto Prawiro Silianto	1	
58	TKIM	2014	Tjiendra Yamin		1
		2015	Hilda Ong	1	
		2016	Hilda Ong	0	
		2017	Tjiendra Yamin	1	
		2018	Tjiendra Yamin	0	
		2019	Tjiendra Yamin	0	
59	AUTO	2014	Jumadi		1
		2015	Jumadi	0	
		2016	Jumadi	0	
		2017	Lok Budianto	1	
		2018	Lok Budianto	0	
		2019	Lok Budianto	0	
60	BRAM	2014	Henri Arifin		0
		2015	Osman Sitorus	1	
		2016	Henri Arifin	1	
		2017	Samsul Erni	1	
		2018	Kartika Singodimedjo	1	
		2019	Kartika Singodimedjo	0	
61	GDYR	2014	Chrisna A Wardhana		0
		2015	Irhoan Tanudiredja	1	
		2016	Irhoan Tanudiredja	0	
		2017	Jumadi	1	
		2018	Jumadi	0	
		2019	Jumadi	0	
62	IMAS	2014	Hari Purwantono		0
		2015	Roy Iman Wiraharja	1	
		2016	Tjoa Tjek Nien	1	
		2017	Tjoa Tjek Nien	0	
		2018	Tjoa Tjek Nien	0	
		2019	Hanny Widyastuti	1	

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63	INDS	2014	Fahmi		0
		2015	Fahmi	0	
		2016	Fahmi	0	
		2017	Erna	1	
		2018	Erna	0	
		2019	Hedy	1	
64	LPIN	2014	Theo Kusnawara		0
		2015	Sikanto	1	
		2016	Sikanto	0	
		2017	Sikanto	0	
		2018	Paul Hadiwinata	1	
		2019	Paul Hadiwinata	0	
65	MASA	2014	Indrajuwana Komala Widjaja		0
		2015	Indrajuwana Komala Widjaja	0	
		2016	Indrajuwana Komala Widjaja	0	
		2017	Hermawan Setiadi	1	
		2018	Hermawan Setiadi	0	
		2019	Lok Budianto	1	
66	PRAS	2014	Achsin		0
		2015	Achsin	0	
		2016	Handoko Tomo	1	
		2017	Habib Basuni	1	
		2018	Pamudji	1	
		2019	Maroeto	1	
67	SMSM	2014	Sinarta		0
		2015	Sinarta	0	
		2016	Arief Somantri	1	
		2017	Peter Surja	1	
		2018	Mento	1	
		2019	Mento	0	
68	ARGO	2014	Agustinus Sugiharto		0
		2015	Freddy	1	
		2016	Anwar	1	
		2017	Anwar	0	
		2018	Christiadi Tjahnadi	1	
		2019	Christiadi Tjahnadi	0	
69	ERTX	2014	Arsono Laksamana		1
		2015	Arief Setyadi	1	
		2016	Arief Setyadi	0	
		2017	Arief Setyadi	0	
		2018	Ady Putera Setyo Pribadi	1	
		2019	Ady Putera Setyo Pribadi	0	

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70	ESTI	2014	Ratnawati Setiadi		0
		2015	Tjoa Tjek Nien	1	
		2016	Tjoa Tjek Nien	0	
		2017	Hermawan Setiadi	1	
		2018	Hermawan Setiadi	0	
		2019	Erna	1	
71	HDTX	2014	Bambang Sudaryono		0
		2015	Bambang Sudaryono	0	
		2016	Idris Jono	1	
		2017	Idris Jono	0	
		2018	Sudiharto Suwowo	1	
		2019	Sudiharto Suwowo	0	
72	INDR	2014	Henri Arifian		0
		2015	Osman Sitorus	1	
		2016	Henri Arifian	1	
		2017	Parlindungan Siahaan	1	
		2018	Henri Arifian	1	
		2019	Henri Arifian	0	
73	PBRX	2014	Bambang Sulistiyanto		0
		2015	Triyanto	1	
		2016	Christiadi Tjahnadi	1	
		2017	Rudi Hartono Purba	1	
		2018	Rudi Hartono Purba	0	
		2019	Rudi Hartono Purba	0	
74	POLY	2014	Welly Adrianto		1
		2015	Welly Adrianto	0	
		2016	Welly Adrianto	0	
		2017	Iskariman Supardjo	1	
		2018	Iskariman Supardjo	0	
		2019	Iskariman Supardjo	0	
75	RICY	2014	Poltak Situmorang		1
		2015	Poltak Situmorang	0	
		2016	Juara S. Nainggolan	1	
		2017	Poltak Situmorang	1	
		2018	Poltak Situmorang	0	
		2019	Poltak Situmorang	0	
76	SRIL	2014	Herry Sunarto		1
		2015	Herry Sunarto	0	
		2016	Herry Sunarto	0	
		2017	Herry Sunarto	1	
		2018	Erna	1	
		2019	Erna	0	

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77	SSTM	2014	Deddy Supardi		0
		2015	Wahyu Wibowo	1	
		2016	Rudy Soegiharto	1	
		2017	Saleh Baibeb	1	
		2018	Saleh Baibeb	0	
		2019	Saleh Baibeb	0	
78	STAR	2014	Mariska Gracia Hutabarat		0
		2015	Mariska Gracia Hutabarat	0	
		2016	Liasta Karo-Karo Subakti	1	
		2017	Dedi Tanumihardja	1	
		2018	Dedi Tanumihardja	0	
		2019	Pamudji	1	
79	TFCO	2014	E Batara Manurung		0
		2015	Hermawan Setiadi	1	
		2016	Arief Somantri	1	
		2017	Hermawan Setiadi	1	
		2018	Tjoa Tjiek Nien	1	
		2019	Tjoa Tjiek Nien	0	
80	TRIS	2014	Gideon Adi Siallagan		1
		2015	Gideon Adi Siallagan	0	
		2016	William Suria Djaja Salim	1	
		2017	Emanuel Handjojo Pranadjaja	1	
		2018	Emanuel Handjojo Pranadjaja	0	
		2019	Emanuel Handjojo Pranadjaja	0	
81	UNIT	2014	Achmad R.K		0
		2015	Achmad R.K	0	
		2016	Achmad R.K	0	
		2017	Pamudji	1	
		2018	Pamudji	0	
		2019	Helmyansyah Irawan	1	
82	BATA	2014	Indrajuwana Komala		1
		2015	Indrajuwana Komala	0	
		2016	Muhammad Kurniawan	1	
		2017	Muhammad Kurniawan	0	
		2018	Muhammad Kurniawan	0	
		2019	Dagmar Zevillianty Djamal	1	
83	BIMA	2014	Aman Fathurachaman		0
		2015	Beddy R. Samsi	1	
		2016	Beddy R.Samsi	0	
		2017	Beddy R.Samsi	0	
		2018	Linas	1	
		2019	Aman Fathurachaman	1	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
84	IKBI	2014	Indrajuwana Komala Widjaja		0
		2015	Indrajuwana Komala Widjaja	0	
		2016	Indrajuwana Komala Widjaja	0	
		2017	Ratnawati Setiadi	1	
		2018	Ratnawati Setiadi	0	
		2019	Hermawan Setiadi	1	
85	JECC	2014	Purwoto		0
		2015	Purwoto	0	
		2016	Nanda Priyatna Harahap	1	
		2017	Purwoto	1	
		2018	Purwoto	0	
		2019	Suhartono	1	
86	KBLI	2014	Bing Harianto		0
		2015	Alvin Ismanto	1	
		2016	Alvin Ismantoro	0	
		2017	Bing Harianto	1	
		2018	Bing Harianto	0	
		2019	Deden Riyadi	1	
87	KBLM	2014	Hardy Manahan Lumban T		0
		2015	Hardy Manahan Lumban T	0	
		2016	Freddy	1	
		2017	Tan Siddharta	1	
		2018	Tan Siddharta	0	
		2019	Tan Siddharta	0	
88	VOKS	2014	Togar Sidik S		0
		2015	Renie Feriana	1	
		2016	Renie Feriana	0	
		2017	Renie Feriana	0	
		2018	Ciwi Paino	1	
		2019	Togar Sidik S	1	
89	PTSN	2014	Putu Astika		0
		2015	H Fuad Hasad	1	
		2016	Poltak Situmorang	1	
		2017	H Fuad Hasad	1	
		2018	H Fuad Hasad	0	
		2019	H Fuad Hasad	0	
90	ALTO	2014	Ben Ardi		0
		2015	Gideon Adi Siallagan	1	
		2016	William Suria Djaja Salim	1	
		2017	Akhyadi Wadisono	1	
		2018	Akhyadi Wadisono	0	
		2019	Hendy Purwanto	1	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
91	BUDI	2014	Yelly Warsono		1
		2015	Yelly Warsono	0	
		2016	Leo Susanto	1	
		2017	Leo Susanto	0	
		2018	Leo Susanto	0	
		2019	Yelly Warsono	1	
92	CEKA	2014	Agung Purwanto		1
		2015	Agung Purwanto	0	
		2016	Hendry Tjendra	1	
		2017	Agung Purwanto	0	
		2018	Agung Purwanto	0	
		2019	Agung Purwanto	0	
93	DLTA	2014	Henri Arifian		0
		2015	Osman Sitorus	1	
		2016	Henri Arifian	1	
		2017	Parlindungan Siahaan	1	
		2018	Henri Arifian	1	
		2019	Mulyadi	1	
94	ICBP	2014	Feniwati Chendana		0
		2015	Hambali Hadi Purnomo	1	
		2016	David Sungkoro	1	
		2017	Indrajuwana Komala Widjaja	1	
		2018	Indrajuwana Komala Widjaja	0	
		2019	David Sungkoro	1	
95	INDF	2014	Feniwati Chendana		0
		2015	Hambali Hadi Purnomo	1	
		2016	Indrajuwana Komala Widjaja	1	
		2017	Indrajuwana Komala Widjaja	0	
		2018	Indrajuwana Komala Widjaja	0	
		2019	David Sungkoro	1	
96	MLBI	2014	Tohana Widjaja		0
		2015	Eny Indria	1	
		2016	Eny Indria	0	
		2017	Xenia Ayu Budi	1	
		2018	Yulia	1	
		2019	Lince Lady	1	
97	MYOR	2014	Ahmad Syakir		1
		2015	Sonny Suryanto	1	
		2016	Ahmad Syakir	1	
		2017	Ahmad Syakir	0	
		2018	Ahmad Syakir	0	
		2019	Jacinta Mirawat	1	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
98	PSDN	2014	Dandi Setiadi Handjaja		0
		2015	David Sungkoro	1	
		2016	Susanti	1	
		2017	Dandi Setiadi Handjaja	1	
		2018	Dandi Setiadi Handjaja	0	
		2019	Muhammad Kurniawan	1	
99	ROTI	2014	David Sungkoro		1
		2015	David Sungkoro	0	
		2016	David Sungkoro	0	
		2017	Feniwati Chendana	1	
		2018	Feniwati Chendana	0	
		2019	David Sungkoro	1	
100	SKLT	2014	Arief Setyadi		1
		2015	Arief Setyadi	0	
		2016	Arief Setyadi	0	
		2017	Adi Putera Setyo Pribadi	1	
		2018	Adi Putera Setyo Pribadi	0	
		2019	Arief Setyadi	1	
101	STTP	2014	Wahyu Wibowo		0
		2015	Jimmy Jansen	1	
		2016	Yulianti Sugiarta	1	
		2017	Gideon	1	
		2018	Gideon	0	
		2019	Gideon	0	
102	ULTJ	2014	Bambang Budi T		1
		2015	Bambang Budi T	0	
		2016	Bambang Budi T	0	
		2017	Raden Ginanjar	1	
		2018	Raden Ginanjar	0	
		2019	Raden Ginanjar	0	
103	GGRM	2014	Kusumaningsih Angka Wijaya		1
		2015	Kusumaningsih Angka Wijaya	0	
		2016	Tohana Widjaja	1	
		2017	Tohana Widjaja	0	
		2018	Tohana Widjaja	0	
		2019	Cahyadi Muliono	1	
104	HMSP	2014	Nita Skolastika Ruslim		1
		2015	Nita Skolastika Ruslim	0	
		2016	Nita Skolastika Ruslim	0	
		2017	Andry D Atmadja	1	
		2018	Andry D Atmadja	0	
		2019	Nita Skolastika Ruslim	1	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
105	RMBA	2014	Eddy Rintis		1
		2015	Irhoan Tanudiredja	1	
		2016	Satrio Kartikahadi	1	
		2017	Riniekh Winarsih	1	
		2018	Riniekh Winarsih	0	
		2019	Donny Iskandar Maramis	1	
106	WIIM	2014	Mulyadi		1
		2015	Mulyadi	0	
		2016	Fendri Sutejo	1	
		2017	Fendri Sutejo	0	
		2018	Fendri Sutejo	0	
		2019	Mulyadi	1	
107	DVLA	2014	Daniel Setiaji Handjaja		0
		2015	Susanti	1	
		2016	Susanti	0	
		2017	Susanti	0	
		2018	Agung Purwanto	1	
		2019	Agung Purwanto	0	
108	INAF	2014	Welly Adrianto		1
		2015	Welly Adrianto	0	
		2016	Iskariman Supardjo	1	
		2017	Iskariman Supardjo	0	
		2018	Iskariman Supardjo	0	
		2019	Husni Arvan	1	
109	KAEF	2014	Florus Daeli		0
		2015	Florus Daeli	0	
		2016	Djarwoto	1	
		2017	Djarwoto	0	
		2018	Hartono	1	
		2019	Dedy Sukrisna	1	
110	KLBF	2014	Sinarta		1
		2015	Arief Somantri	1	
		2016	Arief Somantri	0	
		2017	Sinarta	1	
		2018	Sinarta	0	
		2019	Sinarta	0	
111	PYFA	2014	Susanto Bong		1
		2015	Susanto Bong	0	
		2016	Ledo Ekodianto	1	
		2017	Ledo Ekodianto	0	
		2018	Ledo Ekodianto	0	
		2019	Susanto Bong	1	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
112	SIDO	2014	Hell	0	1
		2015	Hell	0	
		2016	Hell	0	
		2017	Muhammad Kurniawan	1	
		2018	Muhammad Kurniawan	0	
		2019	Muhammad Kurniawan	0	
113	TSPC	2014	Erna	0	1
		2015	Erna	0	
		2016	Erna	0	
		2017	Fahmi	1	
		2018	Fahmi	0	
		2019	Erna	1	
114	MBTO	2014	Erna	0	0
		2015	Fahmi	1	
		2016	Martinus Arifin	1	
		2017	Martinus Arifin	0	
		2018	Martinus Arifin	0	
		2019	Pedy	1	
115	MRAT	2014	Nunu Nurdiyaman	0	0
		2015	Sikanto	1	
		2016	Sikanto	0	
		2017	Barugamuri Dachi	1	
		2018	Barugamuri Dachi	0	
		2019	Barugamuri Dachi	0	
116	TCID	2014	Alvin Ismanto	0	0
		2015	Satrio Kartikahadi	1	
		2016	Satrio Kartikahadi	0	
		2017	Satrio Kartikahadi	0	
		2018	Erny Sandjaja	1	
		2019	Erny Sandjaja	0	
117	UNVR	2014	Tohana Widjaja & Rekan	0	1
		2015	Tohana Widjaja & Rekan	0	
		2016	Tohana Widjaja & Rekan	0	
		2017	Kartika Singodimejo	1	
		2018	Kartika Singodimejo	0	
		2019	Kartika Singodimejo	0	
118	CINT	2014	Beddy R Samsi	0	0
		2015	Gideon Adi Siallagan	1	
		2016	Wiliam Surja Djaja Salim	1	
		2017	Fitradewata Teramihardja	1	
		2018	Nursal	1	
		2019	Nursal	0	

No	Kode	Tahun	Nama Auditor	Dummy	Mandatory
119	KICI	2014	Arsono Laksamana		1
		2015	Arief Setyadi	1	
		2016	Arief Setyadi	0	
		2017	Arief Setyadi	0	
		2018	Ady Putera Setyo Pribadi	1	
		2019	Ady Putera Setyo Pribadi	0	
120	LMPI	2014	Wahyu Wibowo		0
		2015	Bambang Hariadi	1	
		2016	Wahyu Wibowo	1	
		2017	Arsono Laksamana	1	
		2018	Nursal	1	
		2019	Nursal	0	
121	TBMS	2014	Indra Juwana Komala Widjaja		0
		2015	Muhammad Kurniawan	1	
		2016	Muhammad Kurniawan	0	
		2017	Muhammad Kurniawan	0	
		2018	Indrajuwana Komala Widjaja	1	
		2019	Hermawan Setiadi	1	
122	MYTX	2014	Tjong Eng Pin		1
		2015	Tjong Eng Pin	0	
		2016	Darmenta Pinem	1	
		2017	Darmenta Pinem	0	
		2018	Darmenta Pinem	0	
		2019	Rudi Hartono Purba	1	
123	SCCO	2014	Hardy Manahan Lumban Tobing		0
		2015	Hardy Manahan Lumban Tobing	0	
		2016	Talupan L Gaol	1	
		2017	Tan Siddharta	1	
		2018	Tan Siddharta	0	
		2019	Tan Siddharta	0	
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3. Pemilahan Sampel Kriteria 4

No	Kode	Tahun	Audit Fee	Sampel	Dummy
1	SMCB	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
2	ADMG	2014	-	0	-
		2015	-		-
		2016	Rp550,000,000.00		-
		2017	Rp600,000,000.00		-
		2018	Rp437,000,000.00		-
		2019	Rp600,000,000.00		-
3	WTON	2014	Rp242,000,000.00	1	-
		2015	Rp292,625,000.00		0
		2016	Rp252,000,000.00		1
		2017	Rp306,000,000.00		0
		2018	Rp374,587,200.00		0
		2019	Rp384,294,000.00		0
4	AMFG	2014	Rp1,201,704,000.00	1	-
		2015	Rp1,900,000,000.00		0
		2016	Rp1,800,000,000.00		1
		2017	Rp1,500,000,000.00		1
		2018	Rp1,960,000,000.00		0
		2019	Rp1,600,000,000.00		1
5	ARNA	2014	Rp1,340,000,000.00	1	-
		2015	Rp1,340,000,000.00		0
		2016	Rp1,410,000,000.00		0
		2017	Rp1,500,000,000.00		0
		2018	Rp1,575,000,000.00		0
		2019	Rp1,653,750,000.00		0
6	IKAI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
7	KIAS	2014	Rp225,000,000.00	1	
		2015	Rp225,000,000.00		0
		2016	Rp548,142,000.00		0
		2017	Rp574,244,000.00		0
		2018	Rp635,067,400.00		0
		2019	Rp587,039,200.00		1
8	TOTO	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
9	ALKA	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	Rp293,950,000.00		-
		2018	-		-
		2019	-		-
10	BAJA	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	Rp215,000,000.00		-
		2018	Rp215,000,000.00		-
		2019	-		-
11	BTON	2014	Rp95,000,000.00	1	
		2015	Rp108,000,000.00		0
		2016	Rp108,000,000.00		0
		2017	Rp110,000,000.00		0
		2018	Rp105,000,000.00		1
		2019	Rp110,000,000.00		0
12	CTBN	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
13	GDST	2014	Rp120,000,000.00	1	0
		2015	Rp130,000,000.00		0
		2016	Rp130,000,000.00		0
		2017	Rp135,000,000.00		0
		2018	Rp175,000,000.00		0
		2019	Rp180,000,000.00		0
14	ISSP	2014	-	0	-
		2015	Rp520,000,000.00		-
		2016	Rp520,000,000.00		-
		2017	Rp600,000,000.00		-
		2018	Rp600,000,000.00		-
		2019	-		-
15	JKSW	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
16	KRAS	2014	-	0	-
		2015	-		-
		2016	Rp3,707,500,000.00		-
		2017	Rp3,175,000,000.00		-
		2018	Rp3,219,000,000.00		-
		2019	-		-
17	NIKL	2014	Rp1,900,000,000.00	1	0
		2015	Rp2,110,000,000.00		0
		2016	Rp2,060,000,000.00		1
		2017	Rp415,000,000.00		1
		2018	Rp452,500,000.00		0
		2019	Rp575,000,000.00		0
18	PICO	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	Rp150,000,000.00		-
		2018	Rp150,000,000.00		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
19	BRPT	2014	Rp870,000,000.00	1	0
		2015	Rp930,000,000.00		0
		2016	Rp930,000,000.00		0
		2017	Rp930,000,000.00		0
		2018	Rp930,000,000.00		0
		2019	Rp1,250,000,000.00		0
20	EKAD	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
21	INCI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
22	SRSN	2014	Rp192,500,000.00	1	0
		2015	Rp192,500,000.00		0
		2016	Rp198,000,000.00		0
		2017	Rp203,500,000.00		0
		2018	Rp280,500,000.00		0
		2019	Rp214,500,000.00		1
23	UNIC	2014	Rp715,000,000.00	1	0
		2015	Rp751,000,000.00		1
		2016	Rp750,000,000.00		0
		2017	Rp775,000,000.00		0
		2018	Rp805,000,000.00		0
		2019	Rp833,000,000.00		0
24	AKPI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
25	APLI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
26	FPNI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	Rp1,712,293,000.00		-
		2019	Rp2,285,852,820.00		-
27	IGAR	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
28	IPOL	2014	Rp575,000,000.00	1	-
		2015	Rp575,000,000.00		0
		2016	Rp500,000,000.00		1
		2017	Rp500,000,000.00		0
		2018	Rp500,000,000.00		0
		2019	Rp350,000,000.00		1
29	TRST	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
30	YPAS	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	Rp170,000,000.00		-
		2018	Rp172,500,000.00		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
31	CPIN	2014	-	0	-
		2015	-		-
		2016	Rp3,927,000,000.00		-
		2017	Rp4,000,000,000.00		-
		2018	Rp4,500,000,000.00		-
		2019	Rp4,750,000,000.00		-
32	JPFA	2014	Rp1,880,000,000.00	1	-
		2015	Rp1,950,000,000.00		0
		2016	Rp4,447,000,000.00		0
		2017	Rp4,930,000,000.00		0
		2018	Rp5,249,500,000.00		0
		2019	Rp5,500,000,000.00		0
33	MAIN	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
34	SIPD	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
35	SULI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
36	TIRT	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
37	ALDO	2014	Rp200,000,000.00	1	
		2015	Rp220,000,000.00		0
		2016	Rp240,000,000.00		0
		2017	Rp260,000,000.00		0
		2018	Rp260,000,000.00		0
		2019	Rp345,000,000.00		0
38	INRU	2014	Rp380,000,000.00	1	
		2015	Rp380,000,000.00		0
		2016	Rp395,000,000.00		0
		2017	Rp509,000,000.00		0
		2018	Rp445,000,000.00		0
		2019	Rp330,000,000.00		1
39	KDSI	2014	Rp200,000,000.00	1	
		2015	Rp210,000,000.00		0
		2016	Rp221,000,000.00		0
		2017	Rp235,000,000.00		0
		2018	Rp245,000,000.00		0
		2019	Rp245,000,000.00		0
40	SPMA	2014	Rp419,000,000.00	0	-
		2015	Rp508,000,000.00		-
		2016	Rp493,000,000.00		-
		2017	Rp603,000,000.00		-
		2018	Rp672,000,000.00		-
		2019	-		-
41	BRAM	2014	Rp986,479,560.00	1	
		2015	Rp1,000,000,000.00		0
		2016	Rp1,035,000,000.00		0
		2017	Rp1,076,000,000.00		0
		2018	Rp1,013,670,000.00		1
		2019	Rp971,680,249.50		1
42	GDYR	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	usd 74300		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
43	IMAS	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
44	INDS	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
45	LPIN	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	Rp167,750,000.00		-
		2019	-		-
46	MASA	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
47	PRAS	2014	Rp145,000,000.00	1	0
		2015	Rp145,000,000.00		0
		2016	Rp150,000,000.00		0
		2017	Rp130,000,000.00		1
		2018	Rp80,000,000.00		1
		2019	Rp90,000,000.00		0
48	SMSM	2014	Rp770,000,000.00	1	-
		2015	Rp770,000,000.00		0
		2016	Rp1,130,000,000.00		0
		2017	Rp1,200,000,000.00		0
		2018	Rp1,260,000,000.00		0
		2019	Rp1,322,000,000.00		0

No	Kode	Tahun	Audit Fee	Sampel	Dummy
49	ARGO	2014	-	0	-
		2015	-		-
		2016	-		--
		2017	-		-
		2018	-		-
		2019	-		-
50	ESTI	2014	Rp400,000,000.00	1	
		2015	Rp400,000,000.00		0
		2016	Rp428,000,000.00		0
		2017	Rp450,000,000.00		0
		2018	Rp450,000,000.00		0
		2019	Rp200,000,000.00		1
51	HDTX	2014	Rp115,000,000.00	1	
		2015	Rp150,000,000.00		0
		2016	Rp142,000,000.00		1
		2017	Rp166,000,000.00		0
		2018	Rp166,000,000.00		0
		2019	Rp115,000,000.00		1
52	INDR	2014	Rp1,350,000,000.00	1	
		2015	Rp1,325,000,000.00		1
		2016	Rp1,350,000,000.00		0
		2017	Rp1,400,000,000.00		0
		2018	Rp1,400,000,000.00		0
		2019	Rp1,400,000,000.00		0
53	PBRX	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		--
		2018	-		-
		2019	Rp700,000.00		-
54	SSTM	2014	Rp95,000,000.00	0	-
		2015	-		-
		2016	Rp100,000,000.00		-
		2017	Rp150,000,000.00		-
		2018	-		-
		2019	Rp150,000,000.00		-

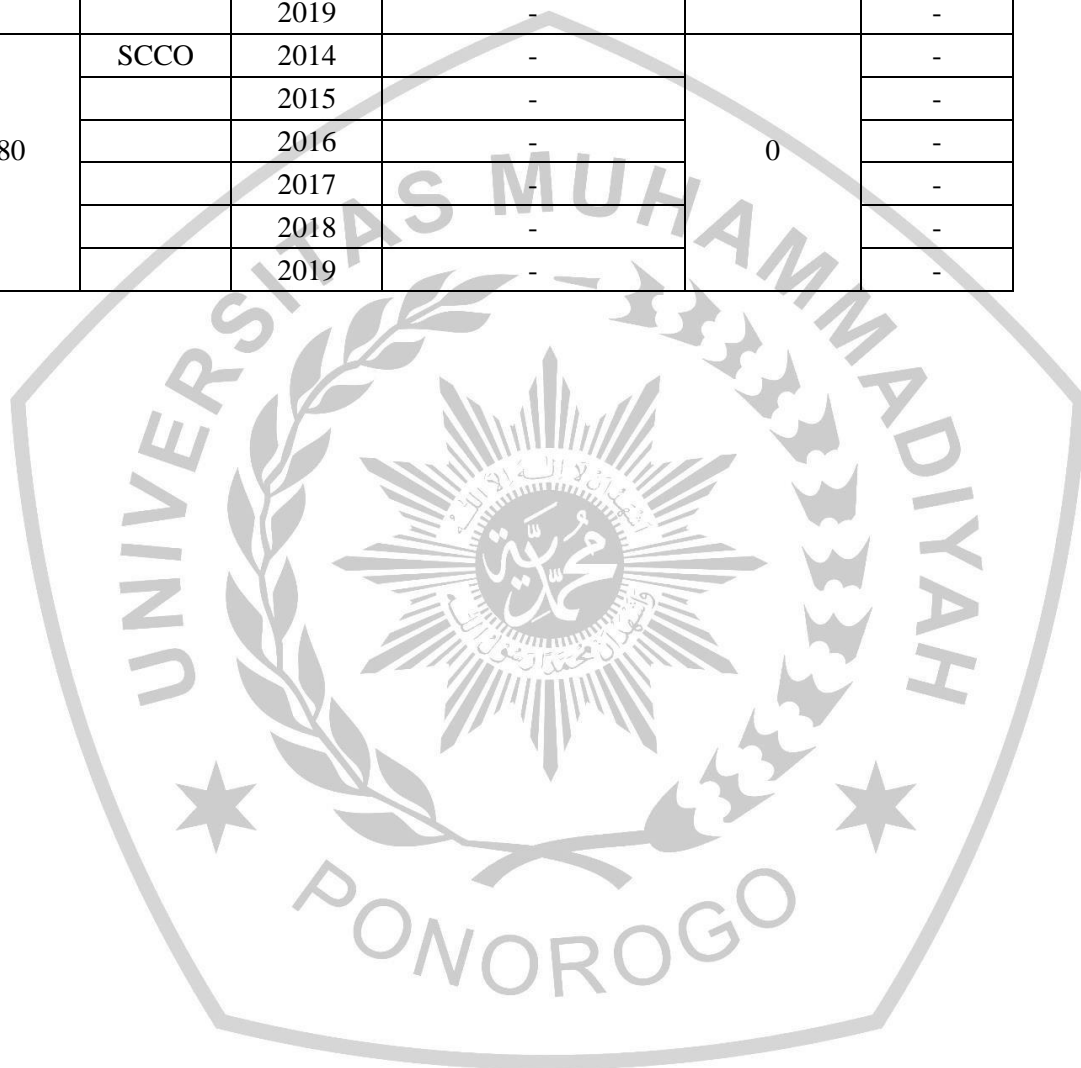
No	Kode	Tahun	Audit Fee	Sampel	Dummy
55	STAR	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
56	TFCO	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	Rp640,000,000.00		-
57	UNIT	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	Rp429,000,000.00		-
58	BIMA	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
59	IKBI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
60	JECC	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
61	KBLI	2014	Rp325,000,000.00	1	
		2015	Rp350,000,000.00		0
		2016	Rp675,000,000.00		0
		2017	Rp775,000,000.00		0
		2018	Rp1,000,000,000.00		0
		2019	Rp970,000,000.00		1
62	KBLM	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
63	VOKS	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	Rp69,789,808.00		-
		2019	-		-
64	PTSN	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	Rp435,000,000.00		-
		2019	-		-
65	ALTO	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
66	DLTA	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	Rp1,310,000,000.00		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
67	ICBP	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
68	INDF	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
69	MLBI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
70	PSDN	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
71	STTP	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
72	DVLA	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
73	KAEF	2014	Rp645,000,000.00	1	
		2015	Rp645,000,000.00		0
		2016	Rp745,000,000.00		0
		2017	Rp790,000,000.00		0
		2018	Rp869,000,000.00		0
		2019	Rp1,500,000,000.00		0
74	MBTO	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	Rp271,000,000.00		-
75	MRAT	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
76	TCID	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	Rp860,000,000.00		-
77	CINT	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
78	LMPI	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-

No	Kode	Tahun	Audit Fee	Sampel	Dummy
79	TBMS	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-
80	SCCO	2014	-	0	-
		2015	-		-
		2016	-		-
		2017	-		-
		2018	-		-
		2019	-		-



Lampiran 2

Data Perusahaan Sampel

No	Kode	Jenis Perusahaan	Tahun Berdiri	Umur Perusahaan (Per Tahun 2019)
1	WTON	Industri Dasar dan Kimia	1997	23
2	AMFG	Industri Dasar dan Kimia	1971	48
3	ARNA	Industri Dasar dan Kimia	1993	26
4	KIAS	Industri Dasar dan Kimia	1968	52
5	BTON	Industri Dasar dan Kimia	1995	25
6	GDST	Industri Dasar dan Kimia	1989	31
7	NIKL	Industri Dasar dan Kimia	1989	31
8	BRPT	Industri Dasar dan Kimia	1979	40
9	SRSN	Industri Dasar dan Kimia	1982	38
10	UNIC	Industri Dasar dan Kimia	1983	37
11	IPOL	Industri Dasar dan Kimia	1995	25
12	JPFA	Industri Dasar dan Kimia	1971	49
13	ALDO	Industri Dasar dan Kimia	1989	31
14	INRU	Industri Dasar dan Kimia	1983	37
15	KDSI	Industri Dasar dan Kimia	1973	43
16	BRAM	Aneka Industri	1981	39
17	PRAS	Aneka Industri	1984	36
18	SMSM	Aneka Industri	1979	41
19	ESTI	Aneka Industri	1973	47
20	HDTX	Aneka Industri	1973	47
21	INDR	Aneka Industri	1974	46
22	KBLI	Aneka Industri	1972	47
23	KAEF	Industri Barang Konsumsi	1971	49

Lampiran 3

Data Kantor Akuntan Publik (KAP)

No	Kode	Tahun	KAP	Dummy
1	WTON	2015	Hadori Sugiarto Adi Dan Rekan	0
		2016	Hadori Sugiarto Adi Dan Rekan	0
		2017	Hadori Sugiarto Adi Dan Rekan	0
		2018	Amir Abadi Jusuf	0
		2019	Amir Abadi Jusuf	0
2	AMFG	2015	Siddharta Widjaja & Rekan	1
		2016	Siddharta Widjaja & Rekan	1
		2017	Siddharta Widjaja & Rekan	1
		2018	Satrio Bing Eny & Rekan	1
		2019	Siddharta Widjaja & Rekan	1
3	ARNA	2015	Purwantono, Sungkoro & Surja	1
		2016	Purwantono, Sungkoro & Surja	1
		2017	Purwantono, Sungkoro & Surja	1
		2018	Purwantono, Sungkoro & Surja	1
		2019	Purwantono, Sungkoro & Surja	1
4	KIAS	2015	Mulyamin Sensi Suyanto Dan Lianny	0
		2016	Siddharta Widjaja & Rekan	1
		2017	Siddharta Widjaja & Rekan	1
		2018	Purwantono, Sungkoro & Surja	1
		2019	Siddharta Widjaja & Rekan	1
5	BTON	2015	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2016	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2017	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
		2018	Hadori Sugiarto Adi Dan Rekan	0
		2019	Hadori Sugiarto Adi Dan Rekan	0
6	GDST	2015	Hadoiri Sugiarto Adi & Rekan	0
		2016	Hadoiri Sugiarto Adi & Rekan	0
		2017	Hadoiri Sugiarto Adi & Rekan	0
		2018	Hadoiri Sugiarto Adi & Rekan	0
		2019	Hadoiri Sugiarto Adi & Rekan	0

No	Kode	Tahun	KAP	Dummy
7	NIKL	2015	Satrio Bing Eny & Rekan	1
		2016	Siddharta Widjaja & Rekan	1
		2017	Satrio Bing Eny & Rekan	1
		2018	Satrio Bing Eny & Rekan	1
		2019	Tanudiredja Wibisana Dan Rekan	1
8	BRPT	2015	Osman Bing Satrio & Eny	1
		2016	Satrio Bing Eny & Rekan	1
		2017	Osman Bing Satrio & Eny	1
		2018	Osman Bing Satrio & Eny	1
		2019	Imelda Dan Rekan	0
9	SRSN	2015	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2016	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2017	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2018	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2019	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
10	UNIC	2015	Purwantono, Sungkoro & Surja	1
		2016	Purwantono, Sungkoro & Surja	1
		2017	Purwantono, Sungkoro & Surja	1
		2018	Purwantono, Sungkoro & Surja	1
		2019	Purwantono, Sungkoro & Surja	1
11	IPOL	2015	Aryanto, Amir Jusuf, Mawar & Saptoto	0
		2016	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2017	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2018	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
		2019	Amir Abadi Jusuf, Aryanto. Mawar & Rekan	0
12	JPFA	2015	Mulyamin Sensi Suryanto Dan Lianny	0
		2016	Mirawati Sensi Idris	0
		2017	Purwantono Sungkoro & Surja	1
		2018	Purwantono Sungkoro & Surja	1
		2019	Purwantono Sungkoro & Surja	1
13	ALDO	2015	Hendrik & Rekan	0
		2016	Richard Risambessy & Rekan	0
		2017	Hendrik & Rekan	0
		2018	Hendrik & Rekan	0
		2019	Hendrik & Rekan	0

No	Kode	Tahun	KAP	Dummy
14	INRU	2015	Budiman, Wawan, Pamudji & Rekan	0
		2016	Budiman, Wawan, Pamudji & Rekan	0
		2017	Budiman, Wawan, Pamudji & Rekan	0
		2018	Budiman, Wawan, Pamudji & Rekan	0
		2019	Antadaya, Helmianyah Dan Yassirli	0
15	KDSI	2015	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	0
		2016	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
		2017	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
		2018	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
		2019	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0
16	BRAM	2015	Osman Bing Satrio & Eny	1
		2016	Satrio Bing Eny & Rekan	1
		2017	Siddharta Widjaja & Rekan	1
		2018	Siddharta Widjaja & Rekan	1
		2019	Siddharta Widjaja & Rekan	1
17	PRAS	2015	Krisnawan, Busroni, Achsin Dan Alamsyah	0
		2016	Achsin Handoko Tomo	0
		2017	Habib Basuni & Heryadi	0
		2018	Budiman, Wawan, Pamudji Dan Rekan	0
		2019	Moroeto & Nur Shodiq	0
18	SMSM	2015	Purwantono Suherman Dan Surja	1
		2016	Purwantono, Sungkoro & Surja	1
		2017	Purwantono, Sungkoro & Surja	1
		2018	Purwantono, Sungkoro & Surja	1
		2019	Purwantono, Sungkoro & Surja	1
19	ESTI	2015	Purwantono, Sungkoro & Surja	1
		2016	Purwantono, Sungkoro & Surja	1
		2017	Purwantono, Sugkoro, & Surja	1
		2018	Purwantono, Sugkoro, & Surja	1
		2019	Tanubrata Sutanto Fahmi Dan Rekan	0

No	Kode	Tahun	KAP	Dummy
20	HDTX	2015	Bambang Sudaryono Dan Rekan	0
		2016	Mirawati Sensi Idris	0
		2017	Mirawati Sensi Idris	0
		2018	Mirawati Sensi Idris	0
		2019	Mirawati Sensi Idris	0
21	INDR	2015	Osman Bing Satrio & Eny	1
		2016	Satrio Bing Eny & Rekan	1
		2017	Satrio Bing Eny & Rekan	1
		2018	Imelda dan Rekan	0
		2019	Imelda dan Rekan	0
22	KBLI	2015	Satrio Bing Eny & Rekan	1
		2016	Satrio Bing Eny & Rekan	1
		2017	Satrio Bing Eny & Rekan	1
		2018	Satrio Bing Eny & Rekan	1
		2019	Purwantono Sungkoro Surja	1
23	KAEF	2015	Hendrawinata Eddy Siddharta Dan Tanzil	0
		2016	Hadori Sugiarto Adi & Rekan	0
		2017	Hadori Sugiarto Adi & Rekan	0
		2018	Hadori Sugiarto Adi & Rekan	0
		2019	Amir Abadi Jusuf, Aryant, Mawar Dan Rekan	0

Lampiran 4

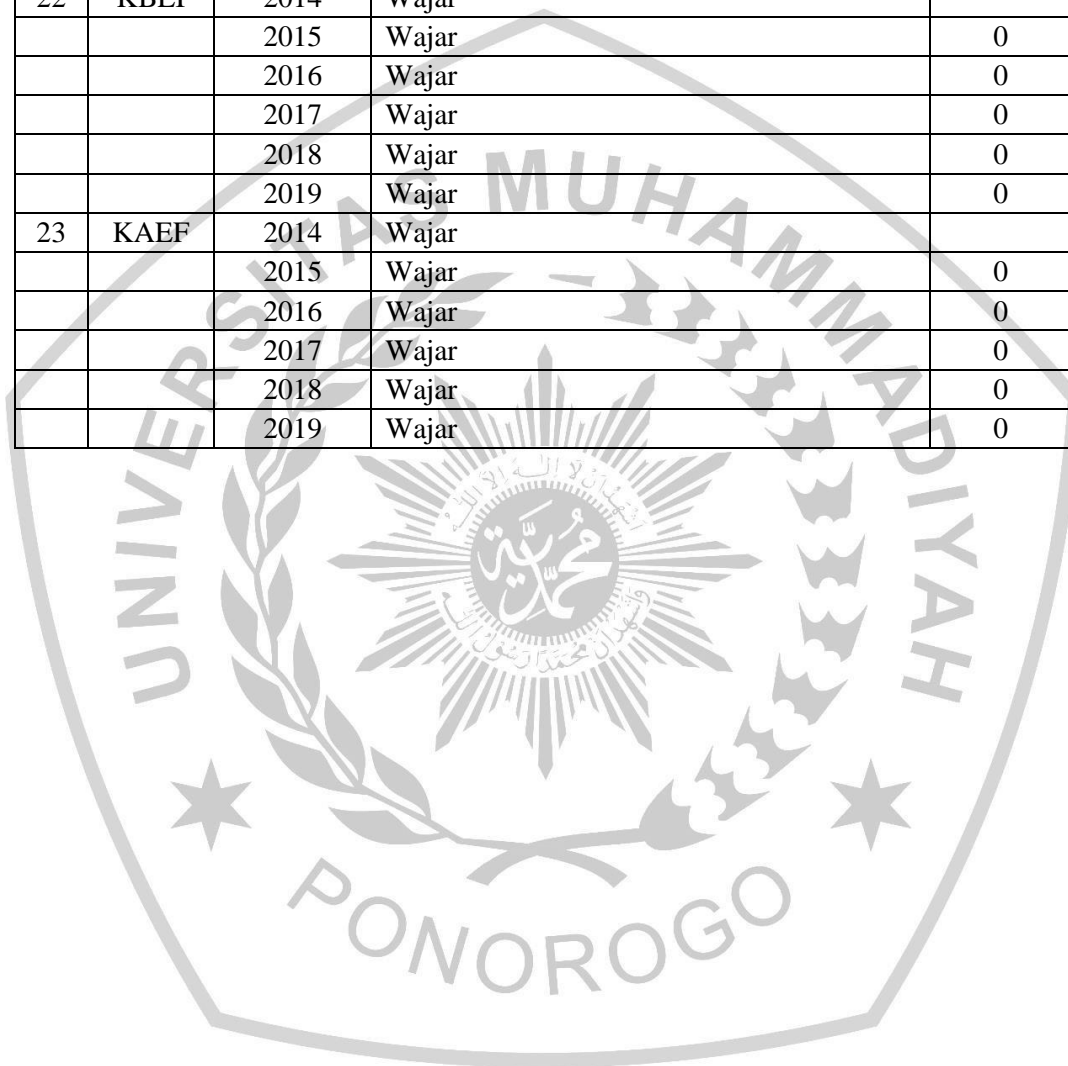
Data Opini Auditor

No	Kode	Tahun	Opini	Dummy
1	WTON	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
2	AMFG	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
3	ARNA	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
4	KIAS	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wtp	0
5	BTON	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
6	GDST	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0

No	Kode	Tahun	Opini	Dummy
7	NIKL	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
8	BRPT	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
9	SRSN	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar Dengan Modifikasian Going Concern	0
10	UNIC	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
11	IPOL	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar Dengan Modifikasian Going Concern	0
12	JPFA	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
13	ALDO	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0

No	Kode	Tahun	Opini	Dummy
14	INRU	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
15	KDSI	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
16	BRAM	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
17	PRAS	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar Dengan Modifikasian Going Concern	0
18	SMSM	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
19	ESTI	2014	Wajar	
		2015	Wajar Dengan Modifikasian Going Concern	0
		2016	Wajar	1
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar Dengan Modifikasian Going Concern	0
20	HDTX	2014	Wajar Dengan Modifikasian Going Concern	
		2015	Wajar Dengan Modifikasian Going Concern	1
		2016	Wajar Dengan Modifikasian Going Concern	1
		2017	Wajar Dengan Modifikasian Going Concern	1
		2018	Wajar Dengan Modifikasian Going Concern	1
		2019	Wajar Dengan Modifikasian Going Concern	1

No	Kode	Tahun	Opini	Dummy
21	INDR	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
22	KBLI	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0
23	KAEF	2014	Wajar	
		2015	Wajar	0
		2016	Wajar	0
		2017	Wajar	0
		2018	Wajar	0
		2019	Wajar	0



Lampiran 5

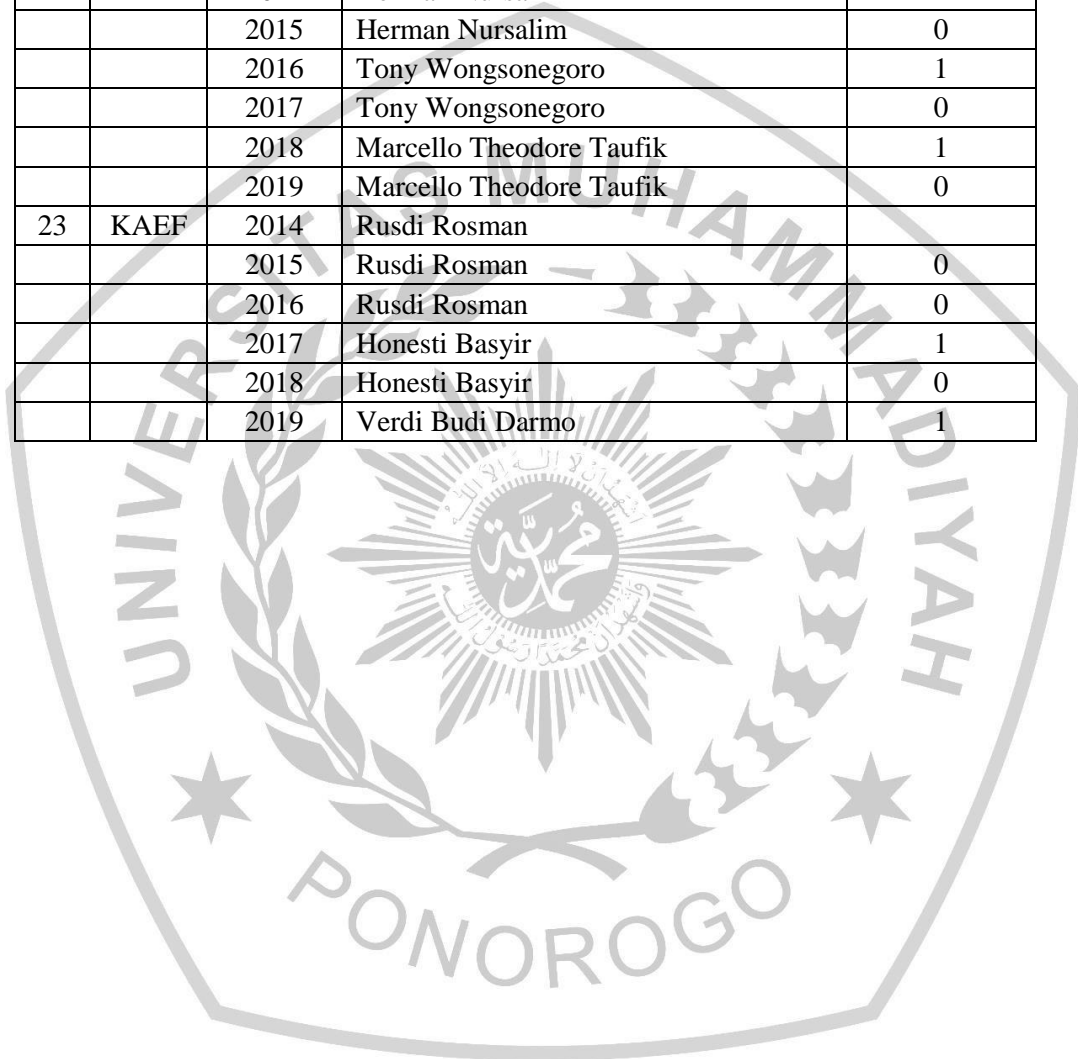
Data Chief Executive Manager (CEO)

No	Kode	Tahun	CEO	Dummy
1	WTON	2014	Wilfred I.A. Singkali	
		2015	Wilfred I.A. Singkali	0
		2016	Wilfred I.A. Singkali	0
		2017	Hadian Pramudita	1
		2018	Hadian Pramudita	0
		2019	Hadian Pramudita	0
2	AMFG	2014	Mampeï Chiyoda	
		2015	Mampeï Chiyoda	0
		2016	Takeo Takei	1
		2017	Takeo Takei	0
		2018	Takeo Takei	0
		2019	Sinichi Minagawa	1
3	ARNA	2014	Tadynean Rusta	
		2015	Tadynean Rusta	0
		2016	Tandean Rustandy	1
		2017	Tandean Rustandy	0
		2018	Tandean Rustandy	0
		2019	Tandean Rustandy	0
4	KIAS	2015	Pramoth Phromaue	
		2015	Pramoth Phromaue	0
		2016	Numpol Malichai	1
		2017	Numpol Malichai	0
		2018	Anusorn Potchanabanpot	1
		2019	Boonyarit Jaiya	1
5	BTON	2014	Gwie Gunadi Gunawan	
		2015	Gwie Gunadi Gunawan	0
		2016	Gwie Gunadi Gunawan	0
		2017	Gwie Gunadi Gunawan	0
		2018	Gwie Gunadi Gunawan	0
		2019	Gwie Gunadi Gunawan	0
6	GDST	2014	Tetsuro Okano	
		2015	Tetsuro Okano	0
		2016	Tetsuro Okano	0
		2017	Tetsuro Okano	0
		2018	Tetsuro Okano	0
		2019	Tetsuro Okano	0

No	Kode	Tahun	CEO	Dummy
7	NIKL	2014	Sukrisno	
		2015	Sukrisno	0
		2016	Mochtar Riza Pahlevi Tabrani	1
		2017	Ardhiman Ta	1
		2018	Ardhiman Ta	0
8	BRPT	2019	Ardhiman Trikaryawan Akanda	0
		2014	Agus Salim Pangestu	
		2015	Agus Salim Pangestu	0
		2016	Agus Salim Pangestu	0
		2017	Agus Salim Pangestu	0
9	SRSN	2018	Agus Salim Pangestu	0
		2019	Agus Salim Pangestu	0
		2014	Budhi Moeljono	
		2015	Budhi Moeljono	0
		2016	Budhi Moeljono	0
10	UNIC	2017	Budhi Moeljono	0
		2018	Budhi Moeljono	0
		2019	Budhi Moeljono	0
		2014	Yani Alifen	
		2015	Yani Alifen	0
11	IPOL	2016	Yani Alifen	0
		2017	Yani Alifen	0
		2018	Yani Alifen	0
		2019	Yani Alifen	0
		2014	Henry Halim	
12	JPFA	2015	Henry Halim	0
		2016	Henry Halim	0
		2017	Henry Halim	0
		2018	Henry Halim	0
		2019	Henry Halim	0
13	ALDO	2014	Handojo Santosa	
		2015	Handojo Santosa	0
		2016	Handojo Santosa	0
		2017	Handojo Santosa	0
		2018	Handojo Santosa	0
		2019	Handojo Santosa	0
		2014	Herwanto Susanto	
		2015	Herwanto Susanto	0
		2016	Herwanto Susanto	0
		2017	Herwanto Susanto	0
		2018	Herwanto Susanto	0
		2019	Herwanto Susanto	0

No	Kode	Tahun	CEO	Dummy
14	INRU	2014	Mulia Nauli	
		2015	Mulia Nauli	1
		2016	Vinod Kesavan	1
		2017	Vinod Kesavan	0
		2018	Vinod Kesavan	0
		2019	Vinod Kesavan	0
15	KDSI	2014	Permadi Al Suharto	
		2015	Permadi Al Suharto	0
		2016	Ali Sugiharo Wibisono	1
		2017	Ali Sugiharo Wibisono	0
		2018	Ali Sugiharo Wibisono	0
		2019	Ali Sugiharo Wibisono	0
16	BRAM	2014	Nuri Refik Duzgoren	
		2015	Mehmet Zeki Kanadikirik	1
		2016	Mehmet Zeki Kanadikirik	0
		2017	Mehmet Zeki Kanadikirik	0
		2018	Mehmet Zeki Kanadikirik	0
		2019	Mehmet Zeki Kanadikirik	0
17	PRAS	2014	Djoko Sutrisno	
		2015	Djoko Sutrisno	0
		2016	Djoko Sutrisno	0
		2017	Djoko Sutrisno	0
		2018	Djoko Sutrisno	0
		2019	Djoko Sutrisno	0
18	SMSM	2014	Eddy Hartono	
		2015	Eddy Hartono	0
		2016	Eddy Hartono	0
		2017	Eddy Hartono	0
		2018	Eddy Hartono	0
		2019	Eddy Hartono	0
19	ESTI	2014	Sung Pui Man	
		2015	Sung Pui Man	0
		2016	Sung Pui Man	0
		2017	Sung Pui Man	0
		2018	Sung Pui Man	0
		2019	Sung Pui Man	0
20	HDTX	2014	Joshua Seng Bouw Lim	
		2015	Joshua Seng Bouw Lim	0
		2016	Joshua Seng Bouw Lim	0
		2017	Joshua Seng Bouw Lim	0
		2018	Enrico Haryono	1
		2019	Enrico Haryono	0

No	Kode	Tahun	CEO	Dummy
21	INDR	2014	Visnu Swarooo Baldwa	
		2015	Visnu Swarooo Baldwa	0
		2016	Visnu Swarooo Baldwa	0
		2017	Visnu Swarooo Baldwa	0
		2018	Visnu Swarooo Baldwa	0
		2019	Visnu Swarooo Baldwa	0
22	KBLI	2014	Herman Nursalim	
		2015	Herman Nursalim	0
		2016	Tony Wongsonegoro	1
		2017	Tony Wongsonegoro	0
		2018	Marcello Theodore Taufik	1
		2019	Marcello Theodore Taufik	0
23	KAEF	2014	Rusdi Rosman	
		2015	Rusdi Rosman	0
		2016	Rusdi Rosman	0
		2017	Honesti Basyir	1
		2018	Honesti Basyir	0
		2019	Verdi Budi Darmo	1



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Data Perhitungan DER

$$DER = \frac{Liabilitas}{Ekuitas} \times 100$$

No	Kode	Tahun	Liabilitas	Ekuitas	%	Dummy
1	WTON	2015	Rp2,192,672,341,480.00	Rp2,263,425,161,325.00	96.87	0
		2016	Rp2,171,844,871,665.00	Rp2,490,474,913,654.00	87.21	0
		2017	Rp4,320,040,760,958.00	Rp7,067,976,095,043.00	61.12	0
		2018	Rp5,744,966,289,467.00	Rp8,881,778,299,672.00	64.68	0
		2019	Rp6,892,449,147,200.00	Rp10,337,895,087,207.00	66.67	0
2	AMFG	2015	Rp880,052,000,000.00	Rp3,390,223,000,000.00	25.96	0
		2016	Rp1,020,540,000,000.00	Rp3,599,264,000,000.00	28.35	0
		2017	Rp2,718,939,000,000.00	Rp3,548,877,000,000.00	76.61	0
		2018	Rp4,835,966,000,000.00	Rp3,596,666,000,000.00	134.46	1
		2019	Rp5,328,124,000,000.00	Rp8,738,055,000,000.00	60.98	0
3	ARNA	2015	Rp536,050,998,398.00	Rp894,728,447,056.00	59.91	0
		2016	Rp595,128,097,887.00	Rp948,088,201,259.00	62.77	0
		2017	Rp571,946,769,034.00	Rp1,029,399,792,539.00	55.56	0
		2018	Rp556,309,556,629.00	Rp1,096,596,429,104.00	50.73	0
		2019	Rp622,355,306,743.00	Rp1,799,137,069,343.00	34.59	0
4	KIAS	2015	Rp317,492,000,000.00	Rp1,766,278,000,000.00	17.98	0
		2016	Rp339,640,000,000.00	Rp1,520,030,000,000.00	22.34	0
		2017	Rp340,873,208,857.00	Rp1,426,730,296,840.00	23.89	0
		2018	Rp349,587,345,823.00	Rp1,354,837,233,385.00	25.80	0
		2019	Rp326,113,004,490.00	Rp349,587,345,823.00	93.29	0
5	BTON	2015	Rp34,011,648,533.00	Rp149,194,596,755.00	22.80	0
		2016	Rp33,757,198,849.00	Rp143,533,430,069.00	23.52	0
		2017	Rp28,862,718,117.00	Rp154,638,932,325.00	18.66	0
		2018	Rp34,207,731,081.00	Rp183,155,228,930.00	18.68	0
		2019	Rp46,327,027,431.00	Rp184,234,096,343.00	25.15	0
6	GDST	2015	Rp379,524,183,280.00	Rp804,409,999,977.00	47.18	0
		2016	Rp425,486,909,790.00	Rp832,122,960,120.00	51.13	0
		2017	Rp357,929,359,856.00	Rp1,017,057,818,709.00	35.19	0
		2018	Rp455,855,354,596.00	Rp895,976,402,398.00	50.88	0
		2019	Rp841,187,548,585.00	Rp917,390,621,410.00	91.69	0

No	Kode	Tahun	Liabilitas	Ekuitas	%	Dummy
7	NIKL	2015	Rp3,908,615,000,000.00	Rp5,371,068,000,000.00	72.77	0
		2016	Rp3,894,946,000,000.00	Rp5,653,685,000,000.00	68.89	0
		2017	Rp1,144,481,444,112.00	Rp564,230,805,756.00	202.84	1
		2018	Rp1,516,503,552,156.00	Rp623,458,254,816.00	243.24	1
		2019	Rp1,474,199,036,366.08	Rp634,430,205,256.81	232.37	1
8	BRPT	2015	Rp14,583,729,125,000.00	Rp16,497,564,655,000.00	88.40	0
		2016	Rp15,078,174,792,000.00	Rp19,460,272,448,000.00	77.48	0
		2017	Rp22,029,440,892,000.00	Rp27,324,947,652,000.00	80.62	0
		2018	Rp62,854,041,969,000.00	Rp39,134,772,171,000.00	160.61	1
		2019	Rp61,534,577,961,140.00	Rp38,308,486,886,035.00	160.63	1
9	SRSN	2015	Rp233,933,478,000.00	Rp340,079,836,000.00	68.79	0
		2016	Rp315,096,071,000.00	Rp402,053,633,000.00	78.37	0
		2017	Rp237,220,555,000.00	Rp415,505,899,000.00	57.09	0
		2018	Rp208,989,195,000.00	Rp477,788,016,000.00	43.74	0
		2019	Rp264,646,295,000.00	Rp514,600,563,000.00	51.43	0
10	UNIC	2015	Rp1,126,127,235,000.00	Rp3,068,670,160,000.00	36.70	0
		2016	Rp896,530,536,000.00	Rp2,165,721,968,000.00	41.40	0
		2017	Rp885,162,251,508.00	Rp2,146,161,427,092.00	41.24	0
		2018	Rp1,014,795,101,295.00	Rp2,408,533,398,333.00	42.13	0
		2019	Rp605,423,853,886.62	Rp2,449,425,154,221.48	24.72	0
11	IPOL	2015	Rp1,759,954,829,485.00	Rp2,140,982,409,800.00	82.20	0
		2016	Rp1,276,768,180,504.00	Rp2,095,421,806,336.00	60.93	0
		2017	Rp1,363,535,194,932.00	Rp2,160,150,129,984.00	63.12	0
		2018	Rp1,888,962,054,732.00	Rp2,341,328,626,800.00	80.68	0
		2019	Rp1,586,601,826,042.82	Rp2,271,496,363,215.95	69.85	0
12	JPFA	2015	Rp11,049,774,000,000.00	Rp6,109,692,000,000.00	180.86	1
		2016	Rp9,878,062,000,000.00	Rp9,372,026,000,000.00	105.40	1
		2017	Rp11,293,242,000,000.00	Rp9,795,628,000,000.00	115.29	1
		2018	Rp12,823,219,000,000.00	Rp10,214,809,000,000.00	125.54	1
		2019	Rp13,736,841,000,000.00	Rp11,448,168,000,000.00	119.99	1
13	ALDO	2015	Rp195,081,792,385.00	Rp170,929,026,813.00	114.13	1
		2016	Rp209,442,676,180.00	Rp410,330,576,602.00	51.04	0
		2017	Rp522,996,081,521.00	Rp360,665,548,035.00	145.01	1
		2018	Rp442,342,130,920.00	Rp445,406,568,767.00	99.31	0
		2019	Rp391,708,143,237.00	Rp533,406,306,270.00	73.44	0

No	Kode	Tahun	Liabilitas	Ekuitas	%	Dummy
14	INRU	2015	Rp2,879,885,585,000.00	Rp1,726,320,095,000.00	166.82	1
		2016	Rp2,377,218,044,000.00	Rp2,183,336,564,000.00	108.88	1
		2017	Rp2,367,499,452,000.00	Rp2,191,177,728,000.00	108.05	1
		2018	Rp3,490,645,050,000.00	Rp2,464,304,175,000.00	141.65	1
		2019	Rp4,591,432,446,475.00	Rp2,093,366,243,955.00	219.33	1
15	KDSI	2015	Rp798,172,379,792.00	Rp378,921,289,074.00	210.64	1
		2016	Rp722,488,234,448.00	Rp419,784,286,104.00	172.11	1
		2017	Rp842,752,226,507.00	Rp485,539,501,109.00	173.57	1
		2018	Rp836,245,435,111.00	Rp555,171,029,401.00	150.63	1
		2019	Rp645,444,999,358.00	Rp1,253,650,408,375.00	51.49	0
16	BRAM	2015	Rp1,502,287,101,595.00	Rp2,512,597,407,060.00	59.79	0
		2016	Rp1,320,971,693,420.00	Rp2,656,897,117,400.00	49.72	0
		2017	Rp1,184,288,557,056.00	Rp2,940,855,607,992.00	40.27	0
		2018	Rp1,101,108,160,530.00	Rp3,191,060,500,128.00	34.51	0
		2019	Rp817,702,222,861.23	Rp3,885,119,991,452.14	21.05	0
17	PRAS	2015	Rp811,996,927,211.00	Rp723,659,797,202.00	112.21	1
		2016	Rp903,464,665,102.00	Rp693,001,882,560.00	130.37	1
		2017	Rp865,838,417,894.00	Rp676,405,303,408.00	128.01	1
		2018	Rp947,413,833,530.00	Rp1,635,543,021,515.00	57.93	0
		2019	Rp1,011,402,296,454.00	Rp1,657,127,269,796.00	61.03	0
18	SMSM	2015	Rp779,860,000,000.00	Rp1,440,248,000,000.00	54.15	0
		2016	Rp674,685,000,000.00	Rp1,580,055,000,000.00	42.70	0
		2017	Rp615,157,000,000.00	Rp2,254,740,000,000.00	27.28	0
		2018	Rp650,926,000,000.00	Rp2,801,203,000,000.00	23.24	0
		2019	Rp664,678,000,000.00	Rp3,106,981,000,000.00	21.39	0
19	ESTI	2015	Rp604,403,038,820.00	Rp179,667,735,400.00	336.40	1
		2016	Rp447,173,593,000.00	Rp217,013,058,832.00	206.06	1
		2017	Rp634,678,888,380.00	Rp199,329,867,924.00	318.41	1
		2018	Rp662,912,593,695.00	Rp235,310,819,625.00	281.72	1
		2019	Rp662,457,272,527.76	Rp187,061,348,161.39	354.14	1
20	HDTX	2015	Rp3,482,496,080,000.00	Rp1,395,961,824,000.00	249.47	1
		2016	Rp3,565,112,660,000.00	Rp1,178,467,095,000.00	302.52	1
		2017	Rp3,701,551,196,000.00	Rp333,535,189,000.00	1109.79	1
		2018	Rp450,801,225,000.00	Rp136,139,442,000.00	331.13	1
		2019	Rp353,633,985,000.00	Rp70,157,076,000.00	504.06	1

No	Kode	Tahun	Liabilitas	Ekuitas	%	Dummy
21	INDR	2015	Rp7,192,315,869,540.00	Rp3,869,404,976,935.00	185.88	1
		2016	Rp7,532,631,344,256.00	Rp3,801,732,296,328.00	198.14	1
		2017	Rp6,988,092,744,180.00	Rp3,851,776,820,928.00	181.43	1
		2018	Rp6,668,665,380,666.00	Rp5,060,431,485,099.00	131.78	1
		2019	Rp5,311,980,684,401.27	Rp5,163,236,594,660.07	102.88	1
22	KBLI	2015	Rp524,437,909,934.00	Rp1,027,361,931,042.00	51.05	0
		2016	Rp550,076,575,595.00	Rp1,321,345,840,449.00	41.63	0
		2017	Rp1,227,014,231,702.00	Rp1,786,746,385,283.00	68.67	0
		2018	Rp1,213,840,888,147.00	Rp2,030,980,758,929.00	59.77	0
		2019	Rp1,174,014,083,315.00	Rp2,382,474,711,037.00	49.28	0
23	KAEF	2015	Rp1,378,319,672,511.00	Rp2,056,559,640,523.00	67.02	0
		2016	Rp2,341,155,131,870.00	Rp2,271,407,409,194.00	103.07	1
		2017	Rp3,523,628,217,408.00	Rp2,572,520,755,128.00	136.97	1
		2018	Rp6,103,967,587,830.00	Rp3,356,459,729,851.00	181.86	1
		2019	Rp10,939,950,304,000.00	Rp7,412,926,828,000.00	147.58	1



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Rekapitulasi Data Variabel

NO	KODE	TAHUN	Switch	OGC	CEO	BIG4	FD	FEE
1	WTON	2015	0	0	0	0	0	0
		2016	1	0	0	0	0	1
		2017	0	0	1	0	0	0
		2018	1	0	0	0	0	0
		2019	0	0	0	0	0	0
2	AMFG	2015	1	0	0	1	0	0
		2016	0	0	1	1	0	1
		2017	0	0	0	1	0	1
		2018	1	0	0	1	1	0
		2019	1	0	1	1	0	1
3	ARNA	2015	1	0	0	1	0	0
		2016	0	1	0	1	0	0
		2017	1	0	0	1	0	0
		2018	0	0	0	1	0	0
		2019	1	0	0	1	0	0
4	KIAS	2015	0	0	0	0	0	0
		2016	1	0	1	1	0	0
		2017	0	0	0	1	0	0
		2018	1	0	1	1	0	0
		2019	1	0	1	1	0	1
5	BTON	2015	1	0	0	0	0	0
		2016	1	0	0	0	0	0
		2017	1	0	0	0	0	0
		2018	1	0	0	0	0	1
		2019	0	0	0	0	0	0
6	GDST	2015	1	0	0	0	0	0
		2016	0	0	0	0	0	0
		2017	1	0	0	0	0	0
		2018	1	0	0	0	0	0
		2019	0	0	0	0	0	0
7	NIKL	2015	1	0	0	1	0	0
		2016	1	0	1	1	0	1
		2017	1	0	1	1	1	1
		2018	0	0	0	1	1	0
		2019	1	0	0	1	1	0
8	BRPT	2015	1	0	0	1	0	0
		2016	0	0	0	1	0	0
		2017	0	0	0	1	0	0

NO	KODE	TAHUN	Switch	OGC	CEO	BIG4	FD	FEE
8	BRPT	2018	1	0	0	1	1	0
		2019	1	0	0	0	1	0
9	SRSN	2015	0	0	0	0	0	0
		2016	1	0	0	0	0	0
		2017	1	0	0	0	0	0
		2018	0	0	0	0	0	0
		2019	1	0	0	0	0	0
10	UNIC	2015	1	0	0	1	0	0
		2016	1	0	0	1	0	1
		2017	1	0	0	1	0	0
		2018	1	0	0	1	0	0
		2019	0	0	0	1	0	0
11	IPOL	2015	0	0	0	0	0	0
		2016	1	0	0	0	0	1
		2017	1	0	0	0	0	0
		2018	0	0	0	0	0	0
		2019	1	0	0	0	0	0
12	JPFA	2015	0	0	0	0	1	0
		2016	1	0	0	0	1	0
		2017	1	0	0	1	1	0
		2018	1	0	0	1	1	0
		2019	1	0	0	1	1	0
13	ALDO	2015	0	0	0	0	1	0
		2016	1	0	0	0	0	0
		2017	1	0	0	0	1	0
		2018	0	0	0	0	0	0
		2019	1	0	0	0	0	0
14	INRU	2015	0	0	1	0	1	0
		2016	1	0	1	0	1	0
		2017	1	0	0	0	1	0
		2018	0	0	0	0	1	0
		2019	1	0	0	0	1	1
15	KDSI	2015	1	0	0	0	1	0
		2016	1	0	1	0	1	0
		2017	0	0	0	0	1	0
		2018	1	0	0	0	1	0
		2019	1	0	0	0	0	0
16	BRAM	2015	1	0	1	1	0	0
		2016	1	0	0	1	0	0
		2017	1	0	0	1	0	0
		2018	1	0	0	1	0	1
		2019	0	0	0	1	0	1

NO	KODE	TAHUN	Switch	OGC	CEO	BIG4	FD	FEE
17	PRAS	2015	0	0	0	0	1	0
		2016	1	0	0	0	1	0
		2017	1	0	0	0	1	1
		2018	1	0	0	0	0	1
		2019	1	0	0	0	0	0
18	SMSM	2015	0	0	0	1	0	0
		2016	1	0	0	1	0	0
		2017	1	0	0	1	0	0
		2018	1	0	0	1	0	0
		2019	0	0	0	1	0	0
19	ESTI	2015	1	0	0	1	1	0
		2016	0	1	0	1	1	0
		2017	1	0	0	1	1	0
		2018	0	0	0	1	1	0
		2019	1	0	0	0	1	1
20	HDTX	2015	0	1	0	0	1	0
		2016	1	1	0	0	1	1
		2017	0	1	0	0	1	0
		2018	1	1	1	0	1	0
		2019	0	1	0	0	1	1
21	INDR	2015	1	0	0	1	1	1
		2016	1	0	0	1	1	0
		2017	1	0	0	1	1	0
		2018	1	0	0	0	1	0
		2019	0	0	0	0	1	0
22	KBLI	2015	1	0	0	1	0	0
		2016	0	0	1	1	0	0
		2017	1	0	0	1	0	0
		2018	0	0	1	1	0	0
		2019	1	0	0	1	0	1
23	KAEF	2015	0	0	0	0	0	0
		2016	1	0	0	0	1	0
		2017	0	0	1	0	1	0
		2018	1	0	0	0	1	0
		2019	1	0	1	0	1	0

Lampiran 8

Data KURS Rupiah (Rp) terhadap Dollar Amerika Serikat (USD)

TANGGAL	KURS JUAL	KURS TENGAH	KURS BELI
31 Desember 2019	Rp13.970,51	Rp13.901,01	Rp13.831,50
31 Desember 2018	Rp14.553,00	Rp14.481,00	Rp14.409,00
30 Desember 2017	Rp13.616,00	Rp13.548,00	Rp13.480,00
31 Desember 2016	Rp13.503,00	Rp13.436,00	Rp13.369,00
31 Desember 2015	Rp13.864,00	Rp13.795,00	Rp13.726,00
31 Desember 2014	Rp12.502,00	Rp12.440,00	Rp12.378,00



Lampiran 9

Data Perubahan dari Dollar Amerika Serikat (USD) ke Rupiah (Rp)

No	Kode Perusahaan	Tahun	Liabilitas (USD)	Ekuitas (USD)	Kurs Tengah	Liabilitas (Rp)	Ekuitas (Rp)
1	NIKL	2017	84.476.044	4.164.797	13.548	1.144.481.112	564.230.805.756
		2018	104.723.676	43.053.536	14.481	1.516.503.552.156	623.458.254.816
		2019	106.049.817	45.639.161	13.901,005	1.474.199.036.366	634.430.205.256
2	BRPT	2015	1.057.175.000	1.195.909.000	13.795	14.583.729.125.000	16.497.564.655.000
		2016	1.122.222.000	1.448.368.000	13.436	15.078.174.792.000	19.460.272.448.000
		2017	1.626.029.000	2.016.899.000	13.548	22.029.440.892.000	27.324.947.652.000
		2018	4.340.449.000	2.702.491.000	14.481	62.854.041.969.000	39.134.772.171.000
		2019	4.426.628.000	2.755.807.000	13.901,005	61.534.577.961.140	38.308.486.886.035
3	UNIC	2015	81.633.000	222.448.000	13.795	1.126.127.235.000	3.068.670.160.000
		2016	66.726.000	161.188.000	13.436	896.530.536.000	2.165.721.968.000
		2017	65.335.271	158.411.979	13.548	885.162.251.508	2.146.161.427.092
		2018	70.077.695	166.323.693	14.481	1.014.795.101.295	2.408.533.398.333
		2019	43.552.524	176.204.897	13.901,005	605.423.853.886,62	2.449.425.154.221,48
4	IPOL	2015	127.579.183	155.199.885	13.795	1.759.954.829.485	2.140.982.409.800
		2016	95.025.914	155.955.776	13.436	1.276.768.180.504	2.095.421.806.336
		2017	100.644.759	159.444.208	13.548	1.363.535.194.932	2.160.150.129.984
		2018	130.444.172	161.682.800	14.481	1.888.962.054.732	2.341.328.626.800
		2019	114.135.764	163.405.190	13.901,005	1.586.601.826.043	2.271.496.363.216

5	INRU	2015	208763000	125.141.000	13.795	2.879.885.585.000	2.512.597.407.060
		2016	176929000	162.499.000	13.436	2.377.218.044.000	2.656.897.117.400
		2017	174749000	161.734.406	13.548	2.367.499.452.000	2.940.855.607.992
		2018	241050000	170.175.000	14.481	3.490.645.050.000	3.191.060.500.128
		2019	330295000	150.591.000	13.901,005	4.591.432.446.475	3.885.119.991.452
6	BRAM	2015	108.900.841	182.138.268	13.795	1.502.287.101.595	2.512.597.407.060
		2016	98.315.845	197.744.650	13.436	1.320.971.693.420	2.656.897.117.400
		2017	87.414.272	217.069.354	13.548	1.184.288.557.056	2.940.855.607.992
		2018	76.038.130	220.361.888	14.481	1.101.108.160.530	3.191.060.500.128
		2019	58.823.245	279.484.828	13.901,005	817.702.222.861	3.885.119.991.452
7	ESTI	2015	43.813.196	13.024.120	13.795	604.403.038.820	179.667.735.400
		2016	33.281.750	16.151.612	13.436	447.173.593.000	217.013.058.832
		2017	46.846.685	14.712.863	13.548	634.678.888.380	199.329.867.924
		2018	45.778.095	16.249.625	14.481	662.912.593.695	235.310.819.625
		2019	47.655.351	13.456.678	13.901,005	662.457.272.528	187.061.348.161
8	INDR	2015	521.371.212	280.493.293	13.795	7.192.315.869.540	3.869.404.976.935
		2016	560.630.496	282.951.198	13.436	7.532.631.344.256	3.801.732.296.328
		2017	515.802.535	284.305.936	13.548	6.988.092.744.180	3.851.776.820.928
		2018	460.511.386	349.453.179	14.481	6.668.665.380.666	5.060.431.485.099
		2019	382.129.255	371.429.015	13.901,005	5.311.980.684.401	5.163.236.594.660

Lampiran 10

Tabel Chi-Square

DF	P						
	0.975	0.2	0.1	0.05	0.025	0.02	0.01
1	0.00098	1.642	2.706	3.841	5.024	5.412	6.635
2	0.0506	3.219	4.605	5.991	7.378	7.824	9.21
3	0.216	4.642	6.251	7.815	9.348	9.837	11.345
4	0.484	5.989	7.779	9.488	11.143	11.668	13.277
5	0.831	7.289	9.236	11.07	12.833	13.388	15.086
6	1.237	8.558	10.645	12.592	14.449	15.033	16.812
7	1.69	9.803	12.017	14.067	16.013	16.622	18.475
8	2.18	11.03	13.362	15.507	17.535	18.168	20.09
9	2.7	12.242	14.684	16.919	19.023	19.679	21.666
10	3.247	13.442	15.987	18.307	20.483	21.161	23.209
11	3.816	14.631	17.275	19.675	21.92	22.618	24.725
12	4.404	15.812	18.549	21.026	23.337	24.054	26.217
13	5.009	16.985	19.812	22.362	24.736	25.472	27.688
14	5.629	18.151	21.064	23.685	26.119	26.873	29.141
15	6.262	19.311	22.307	24.996	27.488	28.259	30.578
16	6.908	20.465	23.542	26.296	28.845	29.633	32
17	7.564	21.615	24.769	27.587	30.191	30.995	33.409
18	8.231	22.76	25.989	28.869	31.526	32.346	34.805
19	8.907	23.9	27.204	30.144	32.852	33.687	36.191
20	9.591	25.038	28.412	31.41	34.17	35.02	37.566
21	10.283	26.171	29.615	32.671	35.479	36.343	38.932
22	10.982	27.301	30.813	33.924	36.781	37.659	40.289
23	11.689	28.429	32.007	35.172	38.076	38.968	41.638
24	12.401	29.553	33.196	36.415	39.364	40.27	42.98
25	13.12	30.675	34.382	37.652	40.646	41.566	44.314
26	13.844	31.795	35.563	38.885	41.923	42.856	45.642
27	14.573	32.912	36.741	40.113	43.195	44.14	46.963
28	15.308	34.027	37.916	41.337	44.461	45.419	48.278
29	16.047	35.139	39.087	42.557	45.722	46.693	49.588
30	16.791	36.25	40.256	43.773	46.979	47.962	50.892
31	17.539	37.359	41.422	44.985	48.232	49.226	52.191
32	18.291	38.466	42.585	46.194	49.48	50.487	53.486
33	19.047	39.572	43.745	47.4	50.725	51.743	54.776

	P						
DF	0.975	0.2	0.1	0.05	0.025	0.02	0.01
34	19.806	40.676	44.903	48.602	51.966	52.995	56.061
35	20.569	41.778	46.059	49.802	53.203	54.244	57.342
36	21.336	42.879	47.212	50.998	54.437	55.489	58.619
37	22.106	43.978	48.363	52.192	55.668	56.73	59.893
38	22.878	45.076	49.513	53.384	56.896	57.969	61.162
39	23.654	46.173	50.66	54.572	58.12	59.204	62.428
40	24.433	47.269	51.805	55.758	59.342	60.436	63.691
41	25.215	48.363	52.949	56.942	60.561	61.665	64.95
42	25.999	49.456	54.09	58.124	61.777	62.892	66.206
43	26.785	50.548	55.23	59.304	62.99	64.116	67.459
44	27.575	51.639	56.369	60.481	64.201	65.337	68.71
45	28.366	52.729	57.505	61.656	65.41	66.555	69.957
46	29.16	53.818	58.641	62.83	66.617	67.771	71.201
47	29.956	54.906	59.774	64.001	67.821	68.985	72.443
48	30.755	55.993	60.907	65.171	69.023	70.197	73.683
49	31.555	57.079	62.038	66.339	70.222	71.406	74.919
50	32.357	58.164	63.167	67.505	71.42	72.613	76.154
51	33.162	59.248	64.295	68.669	72.616	73.818	77.386
52	33.968	60.332	65.422	69.832	73.81	75.021	78.616
53	34.776	61.414	66.548	70.993	75.002	76.223	79.843
54	35.586	62.496	67.673	72.153	76.192	77.422	81.069
55	36.398	63.577	68.796	73.311	77.38	78.619	82.292
56	37.212	64.658	69.919	74.468	78.567	79.815	83.513
57	38.027	65.737	71.04	75.624	79.752	81.009	84.733
58	38.844	66.816	72.16	76.778	80.936	82.201	85.95
59	39.662	67.894	73.279	77.931	82.117	83.391	87.166
60	40.482	68.972	74.397	79.082	83.298	84.58	88.379
61	41.303	70.049	75.514	80.232	84.476	85.767	89.591
62	42.126	71.125	76.63	81.381	85.654	86.953	90.802
63	42.95	72.201	77.745	82.529	86.83	88.137	92.01
64	43.776	73.276	78.86	83.675	88.004	89.32	93.217
65	44.603	74.351	79.973	84.821	89.177	90.501	94.422
66	45.431	75.424	81.085	85.965	90.349	91.681	95.626
67	46.261	76.498	82.197	87.108	91.519	92.86	96.828
68	47.092	77.571	83.308	88.25	92.689	94.037	98.028
69	47.924	78.643	84.418	89.391	93.856	95.213	99.228

	P						
DF	0.975	0.2	0.1	0.05	0.025	0.02	0.01
70	48.758	79.715	85.527	90.531	95.023	96.388	100.425
71	49.592	80.786	86.635	91.67	96.189	97.561	101.621
72	50.428	81.857	87.743	92.808	97.353	98.733	102.816
73	51.265	82.927	88.85	93.945	98.516	99.904	104.01
74	52.103	83.997	89.956	95.081	99.678	101.074	105.202
75	52.942	85.066	91.061	96.217	100.839	102.243	106.393
76	53.782	86.135	92.166	97.351	101.999	103.41	107.583
77	54.623	87.203	93.27	98.484	103.158	104.576	108.771
78	55.466	88.271	94.374	99.617	104.316	105.742	109.958
79	56.309	89.338	95.476	100.749	105.473	106.906	111.144
80	57.153	90.405	96.578	101.879	106.629	108.069	112.329
81	57.998	91.472	97.68	103.01	107.783	109.232	113.512
82	58.845	92.538	98.78	104.139	108.937	110.393	114.695
83	59.692	93.604	99.88	105.267	110.09	111.553	115.876
84	60.54	94.669	100.98	106.395	111.242	112.712	117.057
85	61.389	95.734	102.079	107.522	112.393	113.871	118.236
86	62.239	96.799	103.177	108.648	113.544	115.028	119.414
87	63.089	97.863	104.275	109.773	114.693	116.184	120.591
88	63.941	98.927	105.372	110.898	115.841	117.34	121.767
89	64.793	99.991	106.469	112.022	116.989	118.495	122.942
90	65.647	101.054	107.565	113.145	118.136	119.648	124.116
91	66.501	102.117	108.661	114.268	119.282	120.801	125.289
92	67.356	103.179	109.756	115.39	120.427	121.954	126.462
93	68.211	104.241	110.85	116.511	121.571	123.105	127.633
94	69.068	105.303	111.944	117.632	122.715	124.255	128.803
95	69.925	106.364	113.038	118.752	123.858	125.405	129.973
96	70.783	107.425	114.131	119.871	125	126.554	131.141
97	71.642	108.486	115.223	120.99	126.141	127.702	132.309
98	72.501	109.547	116.315	122.108	127.282	128.849	133.476
99	73.361	110.607	117.407	123.225	128.422	129.996	134.642
100	74.222	111.667	118.498	124.342	129.561	131.142	135.807
101	75.083	112.726	119.589	125.458	130.7	132.287	136.971
102	75.946	113.786	120.679	126.574	131.838	133.431	138.134
103	76.809	114.845	121.769	127.689	132.975	134.575	139.297
104	77.672	115.903	122.858	128.804	134.111	135.718	140.459
105	78.536	116.962	123.947	129.918	135.247	136.86	141.62

	P						
DF	0.975	0.2	0.1	0.05	0.025	0.02	0.01
106	79.401	118.02	125.035	131.031	136.382	138.002	142.78
107	80.267	119.078	126.123	132.144	137.517	139.143	143.94
108	81.133	120.135	127.211	133.257	138.651	140.283	145.099
109	82	121.192	128.298	134.369	139.784	141.423	146.257
110	82.867	122.25	129.385	135.48	140.917	142.562	147.414
111	83.735	123.306	130.472	136.591	142.049	143.7	148.571
112	84.604	124.363	131.558	137.701	143.18	144.838	149.727
113	85.473	125.419	132.643	138.811	144.311	145.975	150.882
114	86.342	126.475	133.729	139.921	145.441	147.111	152.037
115	87.213	127.531	134.813	141.03	146.571	148.247	153.191
116	88.084	128.587	135.898	142.138	147.7	149.383	154.344
117	88.955	129.642	136.982	143.246	148.829	150.517	155.496
118	89.827	130.697	138.066	144.354	149.957	151.652	156.648
119	90.7	131.752	139.149	145.461	151.084	152.785	157.8
120	91.573	132.806	140.233	146.567	152.211	153.918	158.95



Lampiran 11

Uji Statistik Deskriptif

```
FREQUENCIES VARIABLES=Switch OGC CEO BIG4 FD FEE
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN MEDIAN
  /ORDER=ANALYSIS.
```

```
DESCRIPTIVES VARIABLES=Switch OGC CEO BIG4 FD FEE
  /STATISTICS=MEAN STDDEV MIN MAX.
```

Descriptives

[DataSet0]

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Switch	115	0	1	.65	.478
OGC	115	0	1	.05	.223
CEO	115	0	1	.16	.365
BIG4	115	0	1	.46	.501
FD	115	0	1	.38	.488
FEE	115	0	1	.19	.395
Valid N (listwise)	115				

```
FREQUENCIES VARIABLES=Switch OGC CEO BIG4 FD FEE
  /ORDER=ANALYSIS.
```

Frequencies

[DataSet0]

Statistics

		Switch	OGC	CEO	BIG4	FD	FEE
N	Valid	115	115	115	115	115	115
	Missing	0	0	0	0	0	0

Frequency Table

Switch

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Switch	40	34.8	34.8	34.8
	Switch	75	65.2	65.2	100.0
	Total	115	100.0	100.0	

OGC

	Frequency	Percent	Valid Percent	Cumulative Percent
0	109	94.8	94.8	94.8
Valid 1	6	5.2	5.2	100.0
Total	115	100.0	100.0	

CEO

	Frequency	Percent	Valid Percent	Cumulative Percent
0	97	84.3	84.3	84.3
Valid 1	18	15.7	15.7	100.0
Total	115	100.0	100.0	

BIG4

	Frequency	Percent	Valid Percent	Cumulative Percent
0	62	53.9	53.9	53.9
Valid 1	53	46.1	46.1	100.0
Total	115	100.0	100.0	

FD

	Frequency	Percent	Valid Percent	Cumulative Percent
0	71	61.7	61.7	61.7
Valid 1	44	38.3	38.3	100.0
Total	115	100.0	100.0	

FEE

	Frequency	Percent	Valid Percent	Cumulative Percent
0	93	80.9	80.9	80.9
Valid 1	22	19.1	19.1	100.0
Total	115	100.0	100.0	

```

LOGISTIC REGRESSION VARIABLES Switch
/METHOD=ENTER OGC CEO BIG4 FD FEE
/CLASSPLOT
/CASEWISE OUTLIER(2)
/PRINT=GOODFIT CORR ITER(1)
/CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5) .

```

Lampiran 12

Logistic Regression 1

[DataSet0]

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	115	100.0
	Missing Cases	0	.0
	Total	115	100.0
Unselected Cases		0	.0
Total		115	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Non Switch	0
Switch	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
1		148.611	.609
Step 0	2	148.601	.629
	3	148.601	.629

- a. Constant is included in the model.
b. Initial -2 Log Likelihood: 148.601
c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed		Predicted		
			Switch		Percentage Correct
			Non Switch	Switch	
Step 0	Switch	Non Switch	0	40	.0
		Switch	0	75	100.0
	Overall Percentage				65.2

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	.629	.196	10.308	1	.001	1.875

Variables not in the Equation

		Score	df	Sig.	
Step 0	Variables	OGC	2.837	1	.092
		CEO	.159	1	.690
		BIG4	.915	1	.339
		FD	.276	1	.599
		FEE	3.305	1	.069
	Overall Statistics	9.514	5	.090	

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients						
		Constant	OGC	CEO	BIG4	FD	FEE	
Step 1	1	138.999	.205	-1.737	-.351	.339	.546	.962
	2	138.552	.176	-2.003	-.414	.401	.658	1.259
	3	138.549	.175	-2.026	-.418	.405	.664	1.291
	4	138.549	.174	-2.026	-.418	.405	.664	1.291

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 148.601

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	10.052	5	.074
	Block	10.052	5	.074
	Model	10.052	5	.074

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	138.549 ^a	.084	.115

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	2.263	6	.894

Contingency Table for Hosmer and Lemeshow Test

		Switch = Non Switch		Switch = Switch		Total
		Observed	Expected	Observed	Expected	
Step 1	1	8	7.319	5	5.681	13
	2	12	11.869	14	14.131	26
	3	2	1.982	3	3.018	5
	4	7	8.260	16	14.740	23
	5	6	4.831	10	11.169	16
	6	2	2.687	10	9.313	12
	7	1	1.884	9	8.116	10
	8	2	1.168	8	8.832	10

Classification Table^a

	Observed		Predicted		
			Switch		Percentage Correct
			Non Switch	Switch	
Step 1	Non Switch		4	36	10.0
	Switch		1	74	98.7
Overall Percentage					67.8

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	OGC	-2.026	1.010	4.022	1	.045	.132
	CEO	-.418	.568	.540	1	.462	.659
	BIG4	.405	.426	.902	1	.342	1.499
	FD	.664	.463	2.051	1	.152	1.942
	FEE	1.291	.630	4.195	1	.041	3.637
	Constant	.174	.346	.254	1	.614	1.191

a. Variable(s) entered on step 1: OGC, CEO, BIG4, FD, FEE.

Correlation Matrix

		Constant	OGC	CEO	BIG4	FD	FEE
Step 1	Constant	1.000	.008	-.142	-.596	-.523	-.224
	OGC	.008	1.000	.049	.054	-.315	-.221
	CEO	-.142	.049	1.000	-.133	-.071	-.088
	BIG4	-.596	.054	-.133	1.000	.184	-.001
	FD	-.523	-.315	-.071	.184	1.000	.101
	FEE	-.224	-.221	-.088	-.001	.101	1.000

Step number: 1

Observed Groups and Predicted Probabilities



Predicted Probability is of Membership for Switch
The Cut Value is .50
Symbols: N - Non Switch
S - Switch
Each Symbol Represents 2 Cases.

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		Switch			Resid	ZResid
8	S	N**	.866	S	-.866	-2.547
80	S	N**	.866	S	-.866	-2.547
99	S	S**	.167	N	.833	2.232

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2.000 are listed.

```
LOGISTIC REGRESSION VARIABLES Switch
/METHOD=ENTER OGC CEO BIG4 FD FEE
/CLASSPLOT
/CASEWISE OUTLIER(2)
/PRINT=GOODFIT CORR ITER(1)
/CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).
```



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Logistic Regression 2

[DataSet0]

Case Processing Summary

Unweighted Cases ^a		N	Percent
	Included in Analysis	112	100.0
Selected Cases	Missing Cases	0	.0
	Total	112	100.0
Unselected Cases		0	.0
Total		112	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Non Switch	0
Switch	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
1		143.500	.643
Step 0	2	143.486	.666
	3	143.486	.666

- Constant is included in the model.
- Initial -2 Log Likelihood: 143.486
- Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed		Predicted		
			Switch		Percentage Correct
	Non Switch	Switch	Non Switch	Switch	
Step 0	Switch	Non Switch	0	38	.0
	Switch	Switch	0	74	100.0
Overall Percentage					66.1

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	.666	.200	11.152	1	.001	1.947

Variables not in the Equation

		Score	df	Sig.	
Step 0	Variables	OGC	4.956	1	.026
		CEO	.470	1	.493
		BIG4	1.753	1	.186
		FD	.058	1	.809
		FEE	6.219	1	.013
Overall Statistics			17.753	5	.003

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients						
		Constant	OGC	CEO	BIG4	FD	FEE	
Step 1	1	125.149	.178	-2.571	-.778	.537	.503	1.456
	2	122.946	.132	-3.453	-.951	.656	.662	2.282
	3	122.730	.127	-3.819	-.974	.667	.682	2.664
	4	122.725	.127	-3.890	-.975	.668	.683	2.738
	5	122.725	.127	-3.893	-.975	.668	.683	2.741
	6	122.725	.127	-3.893	-.975	.668	.683	2.741

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 143.486

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
	Step	20.761	5	.001
Step 1	Block	20.761	5	.001
	Model	20.761	5	.001

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	122.725 ^a	.169	.234

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	1.170	6	.978

Contingency Table for Hosmer and Lemeshow Test

		Switch = Non Switch		Switch = Switch		Total
		Observed	Expected	Observed	Expected	
Step 1	1	8	7.970	4	4.030	12
	2	2	2.706	3	2.294	5
	3	12	12.178	14	13.822	26
	4	7	7.158	16	15.842	23
	5	6	4.928	10	11.072	16
	6	2	2.230	10	9.770	12
	7	1	.647	10	10.353	11
	8	0	.183	7	6.817	7

Classification Table^a

Observed		Predicted		
		Switch		Percentage Correct
		Non Switch	Switch	
Step 1	Switch	10	28	26.3
	Non Switch	7	67	90.5
Overall Percentage				68.8

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	OGC	-3.893	1.538	6.404	1	.011	.020
	CEO	-.975	.617	2.498	1	.114	.377
	BIG4	.668	.458	2.123	1	.145	1.950
	FD	.683	.486	1.972	1	.160	1.979
	FEE	2.741	1.079	6.455	1	.011	15.499
	Constant	.127	.358	.125	1	.723	1.135

a. Variable(s) entered on step 1: OGC, CEO, BIG4, FD, FEE.

Correlation Matrix

		Constant	OGC	CEO	BIG4	FD	FEE
Step 1	Constant	1.000	.025	-.147	-.601	-.534	-.128
	OGC	.025	1.000	.134	.027	-.238	-.523
	CEO	-.147	.134	1.000	-.130	-.097	-.121
	BIG4	-.601	.027	-.130	1.000	.207	.024
	FD	-.534	-.238	-.097	.207	1.000	.074
	FEE	-.128	-.523	-.121	.024	.074	1.000

Step number: 1

Observed Groups and Predicted Probabilities



Predicted Probability is of Membership for Switch
 The Cut Value is .50
 Symbols: N - Non Switch
 S - Switch
 Each Symbol Represents 2 Cases.

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		Switch			Resid	ZResid
7	S	N**	.928	S	-.928	-3.598

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2.000 are listed.

```
LOGISTIC REGRESSION VARIABLES Switch
/METHOD=ENTER OGC CEO BIG4 FD FEE
/CLASSPLOT
/CASEWISE OUTLIER(2)
/PRINT=GOODFIT CORR ITER(1)
/CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).
```



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Logistic Regression 3

[DataSet0]

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	111	100.0
	Missing Cases	0	.0
	Total	111	100.0
Unselected Cases		0	.0
Total		111	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Non Switch	0
Switch	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	141.323	.667
Step 0 2	141.306	.693
3	141.306	.693

- Constant is included in the model.
- Initial -2 Log Likelihood: 141.306
- Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed		Predicted		
			Switch		Percentage Correct
			Non Switch	Switch	
Step 0	Switch	Non Switch	0	37	.0
		Switch	0	74	100.0
	Overall Percentage				66.7

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	.693	.201	11.851	1	.001	2.000

Variables not in the Equation

	Score	df	Sig.	
Step 0 Variables	OGC	5.131	1	.024
	CEO	.146	1	.702
	BIG4	2.202	1	.138
	FD	.019	1	.890
	FEE	8.128	1	.004
Overall Statistics		19.515	5	.002

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients					
		Constant	OGC	CEO	BIG4	FD	FEE
1	120.910	.148	-2.578	-.592	.583	.465	1.621
2	117.057	.080	-3.687	-.714	.739	.620	2.813
3	115.890	.068	-4.654	-.723	.765	.644	3.895
4	115.485	.067	-5.643	-.723	.769	.645	4.924
5	115.340	.067	-6.646	-.723	.770	.645	5.933
6	115.286	.067	-7.648	-.723	.770	.645	6.936
7	115.267	.067	-8.649	-.723	.770	.645	7.937
8	115.259	.067	-9.650	-.723	.770	.645	8.937
9	115.257	.067	-10.650	-.723	.770	.645	9.937
10	115.256	.067	-11.650	-.723	.770	.645	10.937
11	115.256	.067	-12.650	-.723	.770	.645	11.937
12	115.255	.067	-13.650	-.723	.770	.645	12.937
13	115.255	.067	-14.650	-.723	.770	.645	13.937
14	115.255	.067	-15.650	-.723	.770	.645	14.937
15	115.255	.067	-16.650	-.723	.770	.645	15.937
16	115.255	.067	-17.650	-.723	.770	.645	16.937
17	115.255	.067	-18.650	-.723	.770	.645	17.937
18	115.255	.067	-19.650	-.723	.770	.645	18.937
19	115.255	.067	-20.650	-.723	.770	.645	19.937
20	115.255	.067	-21.650	-.723	.770	.645	20.937

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 141.306

d. Estimation terminated at iteration number 20 because maximum iterations has been reached.

Final solution cannot be found.

Omnibus Tests of Model Coefficients

		Chi-square	Df	Sig.
Step		26.051	5	.000
Step 1	Block	26.051	5	.000
	Model	26.051	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	115.255 ^a	.209	.291

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	.261	5	.998

Contingency Table for Hosmer and Lemeshow Test

		Switch = Non Switch		Switch = Switch		Total
		Observed	Expected	Observed	Expected	
Step 1	1	7	7.171	4	3.829	11
	2	12	12.563	14	13.437	26
	3	3	2.829	3	3.171	6
	4	6	5.266	10	10.734	16
	5	7	6.950	16	16.050	23
	6	2	2.221	10	9.779	12
	7	0	.000	17	17.000	17

Classification Table^a

	Observed		Predicted		
			Switch		Percentage Correct
	Non Switch	Switch			
Step 1	Switch	Non Switch	7	30	18.9
		Switch	4	70	94.6
	Overall Percentage				69.4

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	OGC	-21.650	8823.885	.000	1	.998	.000
	CEO	-.723	.634	1.298	1	.255	.485
	BIG4	.770	.470	2.688	1	.101	2.159
	FD	.645	.490	1.733	1	.188	1.906
	FEE	20.937	8823.885	.000	1	.998	1238836038.807
	Constant	.067	.363	.034	1	.853	1.070

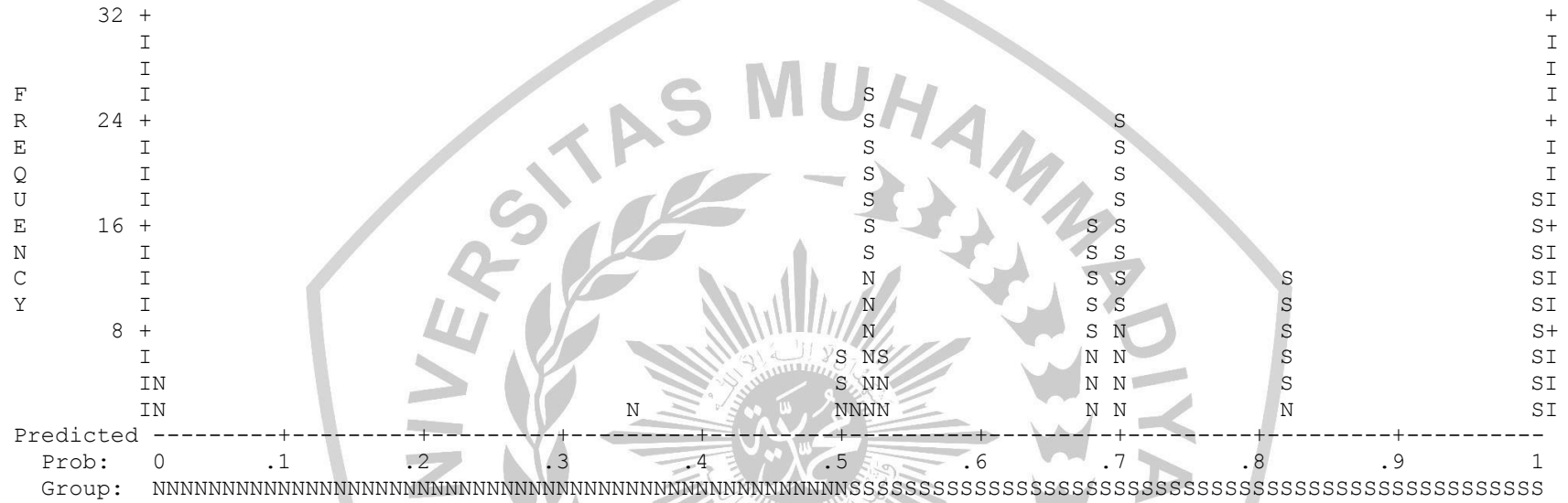
a. Variable(s) entered on step 1: OGC, CEO, BIG4, FD, FEE.

Correlation Matrix

	Constant	OGC	CEO	BIG4	FD	FEE	
Step 1	Constant	1.000	.000	-.171	-.606	-.540	.000
	OGC	.000	1.000	.000	.000	.000	-1.000
	CEO	-.171	.000	1.000	-.093	-.094	.000
	BIG4	-.606	.000	-.093	1.000	.209	.000
	FD	-.540	.000	-.094	.209	1.000	.000
	FEE	.000	-1.000	.000	.000	.000	1.000

Step number: 1

Observed Groups and Predicted Probabilities



Predicted Probability is of Membership for Switch
The Cut Value is .50
Symbols: N - Non Switch
S - Switch
Each Symbol Represents 2 Cases.

Casewise List^a



a. The casewise plot is not produced because no outliers were found.

