

LAMPIRAN



LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan BUMN yang terdaftar di Bursa Efek Indonesia

No.	Nama Perusahaan	KODE
1.	PT.Adhi Karya Tbk.	ADHI
2.	PT. Aneka Tambang Tbk.	ANTM
3.	PT. Bank BNI Tbk.	BBNI
4.	PT. Bank BRI Tbk.	BBRI
5.	PT. Bank BTN Tbk.	BBTN
6.	PT. Bank Mandiri	BMRI
7.	PT. Garuda Indonesia Tbk	GIAA
8.	PT. Indofarma Tbk.	INAF
9.	PT. Jasa Marga Tbk.	JSMR
10.	PT. Kimia Farma Tbk.	KAEF
11.	PT. Perusahaan Gas Negara Tbk.	PGAS
12.	PT. Tambang Batu Bara Bukit Asam Tbk.	PTBA
13.	PT. Pembangunan Perumahan Tbk.	PTPP
14.	PT. Semen Baturaja Tbk.	SMBR
15.	PT. Semen Indonesia Tbk.	SMGR
16.	PT. Timah Tbk.	TINS
17.	PT. Telekomunikasi Indonesia Tbk.	TLKM
18.	PT. Wasita Karya Tbk.	WSKT
19.	PT. Wijaya Karya Tbk.	WIKA
20.	PT. Krakatau Steel Tbk.	KRAS

Lampiran 2

Tabulasi Data

No.	KODE	Tahun	Pergantian Auditor(Y)	Opini Audit (X1)	Biaya Audit (X2)	Ukuran KAP (X3)	Financial Distress (M)
1	ADHI	2017	1	1	20,57	0	1,03
2	ADHI	2018	1	1	20,91	0	0,93
3	ADHI	2019	1	1	21,00	0	0,74
4	ADHI	2020	0	1	21,04	0	0,41
5	ADHI	2021	0	1	21,08	0	0,45
6	ANTM	2017	0	1	21,22	1	0,82
7	ANTM	2018	0	1	21,03	1	1,28
8	ANTM	2019	1	1	21,23	1	1,99
9	ANTM	2020	0	1	21,88	1	1,47
10	ANTM	2021	0	1	22,05	1	1,85
11	BBNI	2017	0	1	22,70	1	0,51
12	BBNI	2018	1	1	22,86	1	0,42
13	BBNI	2019	0	1	23,28	1	0,42
14	BBNI	2020	0	1	23,26	1	0,31
15	BBNI	2021	1	1	23,4	1	0,25
16	BBRI	2017	1	1	22,71	1	0,53
17	BBRI	2018	0	1	22,83	1	0,53
18	BBRI	2019	0	1	23,09	1	0,56
19	BBRI	2020	1	1	23,47	1	0,43
20	BBRI	2021	0	1	23,3	1	0,53
21	BBTN	2017	1	1	21,55	1	0,61
22	BBTN	2018	0	1	21,58	1	0,55
23	BBTN	2019	1	1	21,70	1	0,54
24	BBTN	2020	1	1	21,90	1	0,35
25	BBTN	2021	1	1	22,12	1	0,36
26	BMRI	2017	0	1	23,03	1	0,45
27	BMRI	2018	1	1	23,21	1	0,49
28	BMRI	2019	0	1	23,26	1	0,52
29	BMRI	2020	0	1	23,31	1	0,37
30	BMRI	2021	1	1	23,41	1	0,35
31	GIAA	2017	0	1	22,43	1	1,43
32	GIAA	2018	1	1	22,32	1	1,57
33	GIAA	2019	1	1	22,66	1	1,74

34	GIAA	2020	0	1	22,23	1	-1,80
35	GIAA	2021	1	1	22,70	1	-3,75
36	INAF	2017	1	1	20,11	0	1,28
37	INAF	2018	1	1	20,23	0	1,42
38	INAF	2019	1	1	20,03	0	1,71
39	INAF	2020	1	1	19,96	0	1,67
40	INAF	2021	1	1	20,23	0	2,01
41	JSMR	2017	1	1	21,38	1	0,64
42	JSMR	2018	1	1	21,28	1	0,43
43	JSMR	2019	0	1	21,95	1	0,13
44	JSMR	2020	1	1	22,03	1	0,19
45	JSMR	2021	0	1	22,03	1	0,29
46	KAEF	2017	0	1	20,49	0	1,71
47	KAEF	2018	1	1	22,79	0	1,26
48	KAEF	2019	1	1	21,13	0	0,56
49	KAEF	2020	1	1	20,64	0	0,58
50	KAEF	2021	1	1	20,69	0	0,89
51	PGAS	2017	0	1	20,71	1	1,00
52	PGAS	2018	1	1	21,36	1	1,00
53	PGAS	2019	1	1	21,72	1	0,92
54	PGAS	2020	1	1	21,72	1	0,48
55	PGAS	2021	1	1	21,95	1	0,95
56	PTBA	2017	1	1	20,92	1	2,49
57	PTBA	2018	0	1	21,07	1	2,90
58	PTBA	2019	1	1	21,27	1	2,30
59	PTBA	2020	0	1	21,81	1	1,78
60	PTBA	2021	0	1	21,97	1	2,48
61	PTPP	2017	1	1	20,72	1	1,01
62	PTPP	2018	1	1	20,21	0	0,94
63	PTPP	2019	0	1	20,31	0	0,76
64	PTPP	2020	1	1	20,67	0	0,48
65	PTPP	2021	0	1	20,72	0	0,43
66	SMBR	2017	0	1	19,54	0	0,78
67	SMBR	2018	0	1	19,54	0	0,80
68	SMBR	2019	1	1	19,64	0	0,72
69	SMBR	2020	1	1	20,21	0	0,55
70	SMBR	2021	0	1	20,29	0	0,69
71	SMGR	2017	0	1	22,63	1	1,11
72	SMGR	2018	0	1	21,73	1	1,16
73	SMGR	2019	1	3	22,59	1	0,72
74	SMGR	2020	0	3	22,77	1	0,71

75	SMGR	2021	0	3	22,78	1	0,69
76	TINS	2017	0	1	21,72	1	1,44
77	TINS	2018	0	1	21,62	1	1,23
78	TINS	2019	1	1	21,92	1	0,87
79	TINS	2020	0	1	22,11	1	1,00
80	TINS	2021	0	1	21,96	1	1,68
81	TLKM	2017	0	1	24,50	1	1,95
82	TLKM	2018	0	1	24,72	1	1,50
83	TLKM	2019	1	1	24,80	1	1,39
84	TLKM	2020	0	1	24,90	1	1,24
85	TLKM	2021	0	1	24,98	1	1,28
86	WSKT	2017	1	1	21,47	1	2,07
87	WSKT	2018	1	1	21,89	0	0,72
88	WSKT	2019	0	1	22,06	0	3,89
89	WSKT	2020	0	1	21,97	0	-0,40
90	WSKT	2021	1	1	22,03	0	0,34
91	WIKA	2017	1	1	21,13	1	1,31
92	WIKA	2018	1	1	20,62	0	1,05
93	WIKA	2019	0	1	20,64	0	0,91
94	WIKA	2020	0	1	20,72	0	0,37
95	WIKA	2021	1	1	20,75	0	0,30
96	KRAS	2017	0	1	21,88	1	0,28
97	KRAS	2018	1	1	21,89	1	0,25
98	KRAS	2019	1	1	22,05	1	0,22
99	KRAS	2020	0	1	22,17	1	1,73
100	KRAS	2021	1	1	22,17	1	1,40

Lampiran 3

Hasil Perhitungan Biaya Audit (Ln=(audit fee))

No.	KODE	Tahun	Audit FEE	Biaya Audit (Ln=(audit fee))
1	ADHI	2017	858,000,000	20,57
2	ADHI	2018	1,210,000,000	20,91
3	ADHI	2019	1,320,000,000	21,00
4	ADHI	2020	1,375,000,000	21,04
5	ADHI	2021	1,430,000,000	21,08
6	ANTM	2017	1,650,000,000	21,22
7	ANTM	2018	1,353,000,000	21,03
8	ANTM	2019	1,661,000,000	21,23
9	ANTM	2020	3,168,000,000	21,88
10	ANTM	2021	3,778,940,000	22,05
11	BBNI	2017	7,200,000,000	22,70
12	BBNI	2018	8,500,000,000	22,86
13	BBNI	2019	12,900,000,000	23,28
14	BBNI	2020	12,650,000,000	23,26
15	BBNI	2021	14,525,000,000	23,40
16	BBRI	2017	7,300,000,000	22,71
17	BBRI	2018	8,200,000,000	22,83
18	BBRI	2019	10,700,000,000	23,09
19	BBRI	2020	15,523,800,000	23,47
20	BBRI	2021	13,215,296,000	23,30
21	BBTN	2017	2,290,000,000	21,55
22	BBTN	2018	2,367,000,000	21,58
23	BBTN	2019	2,650,000,000	21,70
24	BBTN	2020	3,249,000,000	21,90
25	BBTN	2021	4,050,000,000	22,12
26	BMRI	2017	10,000,000,000	23,03
27	BMRI	2018	11,990,000,000	23,21
28	BMRI	2019	12,607,100,000	23,26
29	BMRI	2020	13,232,827,000	23,31
30	BMRI	2021	14,700,000,000	23,41
31	GIAA	2017	5,537,650,000	22,43
32	GIAA	2018	4,922,000,000	22,32
33	GIAA	2019	6,945,000,000	22,66
34	GIAA	2020	4,528,000,000	22,23

35	GIAA	2021	7,217,000,000	22,70
36	INAF	2017	540,000,000	20,11
37	INAF	2018	608,000,000	20,23
38	INAF	2019	500,000,000	20,03
39	INAF	2020	465,000,000	19,96
40	INAF	2021	612,000,000	20,23
41	JSMR	2017	1,925,000,000	21,38
42	JSMR	2018	1,737,600,000	21,28
43	JSMR	2019	3,410,077,700	21,95
44	JSMR	2020	3,702,314,000	22,03
45	JSMR	2021	3,700,760,000	22,03
46	KAEF	2017	790,000,000	20,49
47	KAEF	2018	7,900,000,000	22,79
48	KAEF	2019	1,500,000,000	21,13
49	KAEF	2020	920,000,000	20,64
50	KAEF	2021	972,000,000	20,69
51	PGAS	2017	987,670,794	20,71
52	PGAS	2018	1,897,670,794	21,36
53	PGAS	2019	2,710,294,489	21,72
54	PGAS	2020	2,710,294,489	21,72
55	PGAS	2021	3,402,607,048	21,95
56	PTBA	2017	1,221,000,000	20,92
57	PTBA	2018	1,408,000,000	21,07
58	PTBA	2019	1,725,000,000	21,27
59	PTBA	2020	2,960,306,250	21,81
60	PTBA	2021	3,465,711,562	21,97
61	PTPP	2017	1,000,000,000	20,72
62	PTPP	2018	600,000,000	20,21
63	PTPP	2019	660,000,000	20,31
64	PTPP	2020	950,000,000	20,67
65	PTPP	2021	997,500,000	20,72
66	SMBR	2017	306,000,000	19,54
67	SMBR	2018	306,000,000	19,54
68	SMBR	2019	340,000,000	19,64
69	SMBR	2020	600,000,000	20,21
70	SMBR	2021	650,000,000	20,29
71	SMGR	2017	6,726,750,000	22,63
72	SMGR	2018	2,737,500,000	21,73
73	SMGR	2019	6,477,250,000	22,59
74	SMGR	2020	7,733,350,000	22,77
75	SMGR	2021	7,822,384,000	22,78

76	TINS	2017	2,712,895,187	21,72
77	TINS	2018	2,450,000,000	21,62
78	TINS	2019	3,300,000,000	21,92
79	TINS	2020	4,000,000,000	22,11
80	TINS	2021	3,430,000,000	21,96
81	TLKM	2017	43,660,000,000	24,50
82	TLKM	2018	54,645,000,000	24,72
83	TLKM	2019	59,125,000,000	24,80
84	TLKM	2020	65,386,000,000	24,90
85	TLKM	2021	70,590,000,000	24,98
86	WSKT	2017	2,100,000,000	21,47
87	WSKT	2018	3,200,000,000	21,89
88	WSKT	2019	3,822,500,000	22,06
89	WSKT	2020	3,475,000,000	21,97
90	WSKT	2021	3,685,000,000	22,03
91	WIKA	2017	1,500,000,000	21,13
92	WIKA	2018	900,919,800	20,62
93	WIKA	2019	924,269,000	20,64
94	WIKA	2020	1,000,000,000	20,72
95	WIKA	2021	1,025,000,000	20,75
96	KRAS	2017	3,175,000,000	21,88
97	KRAS	2018	3,219,000,000	21,89
98	KRAS	2019	3,750,000,000	22,05
99	KRAS	2020	4,250,000,000	22,17
100	KRAS	2021	4,250,000,000	22,17

Lampiran 4

Hasil Olah Data SPSS Version 25.0

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Opini Audit	100	1.00	3.00	.89	.343
Biaya Audit	100	233.00	2498.00	2138.7800	297.73090
Ukuran KAP	100	.00	1.00	.68	.469
Pergantian Auditor	100	.00	1.00	.52	.502
Financial Distress	100	-375.00	389.00	89.8800	86.70189
Valid N (listwise)	100				

Sumber: Data diolah, 2022

Uji Hosmer and Lemeshow Test

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	13.073	8	.109

Sumber: Data diolah, 2022

Uji Overall Model Fit

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

Iteration		-2 Log likelihood	Constant	Coefficients			
				Opini Audit	Biaya Audit	Ukuran KAP	Financial Distress
Step 1	1	135.302	1.628	-.286	.000	-.569	-.002
	2	135.300	1.677	-.299	.000	-.581	-.002
	3	135.300	1.677	-.299	.000	-.581	-.002

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 138.469

d. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Sumber: Data diolah, 2022

Uji Nagelkerke R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	135.300 ^a	.031	.042

a. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Sumber: Data diolah, 2022

Uji Matriks Klasifikasi Classification Table^a

Observed	Predicted	Pergantian Auditor		Percentage Correct
		Perusahaan yang tidak melakukan Pergantian Auditor	Perusahaan yang melakukan Pergantian Auditor	
Step 1 Pergantian Auditor	Perusahaan yang tidak melakukan Pergantian Auditor	32	16	66.7
	Perusahaan yang melakukan Pergantian Auditor	26	26	50.0
Overall Percentage				58.0

a. The cut value is .500

Sumber: Data diolah, 2022

Uji MRA Variabel Opini Audit

Variables in the Equation

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1 ^a	Opini Audit	-1379.506	789183.948	135.842	1	.090	1584.948
	Financial Distress	-19.296	11049.419	31.954	1	.030	293.215
	M1	19.294	11049.419	32.049	1	.032	239.487
	Constant	1379.769	789183.948	137.453	1	.099	1588.873

a. Variable(s) entered on step 1: Opini Audit, Financial Distress, M1.

Sumber: Data diolah, 2022

Uji MRA Variabel Biaya Audit

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step	Biaya Audit	.000	.001	.005	1	.943	1.000	.999	1.001
1 ^a	Financial Distress	.086	.039	4.887	1	.027	1.090	1.010	1.176
	M2	-.004	.002	5.053	1	.025	.996	.993	.999
	Constant	.265	1.535	.030	1	.863	1.304		

a. Variable(s) entered on step 1: Biaya Audit, Financial Distress, M2.

Sumber: Data diolah, 2022

Uji MRA Variabel Ukuran KAP

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Ukuran KAP	-.286	.697	.168	1	.682	.751
	Financial Distress	.001	.005	.050	1	.823	1.001
	M3	-.004	.006	.416	1	.519	.996
	Constant	.403	.603	.446	1	.504	1.496

a. Variable(s) entered on step 1: Ukuran KAP, Financial Distress, M3.

Sumber: Data diolah, 2022

LEMBAR PENGESAHAN
BIMBINGAN SKRIPSI MAHASISWA

Nama : Rifda Alvira

Nim : 2018420138

Judul Skripsi : Pengaruh Opini Audit, Biaya Audit dan Ukuran KAP terhadap Pergantian Auditor dengan Financial distress sebagai Variabel Moderasi (Studi Empiris pada Perusahaan BUMN yang terdaftar di Bursa Efek Indonesia Periode 2017-2021)

Dosen Pembimbing : Ibu Hasri Nirmala.S.E.,MM

Hari/Tanggal	Pokok Bahasan	Paraf Pembimbing
Senin, 20 Juni 2022	Konsultasi Judul	
Selasa, 5 Juli 2022	Koreksi Bab 1-2	
Senin, 11 Juli 2022	Persetujuan Bab 1-3	
Selasa, 06 September 2022	Konsultasi Bab 4 dan 5	
Jumat, 11 November 2022	Bimbingan Bab 4-5	
Senin, 14 November 2022	Revisi Bab 4	
Selasa, 15 November 2022	Bimbingan Bab 4-5	
Selasa, 22 November 2022	Persetujuan Bab 4 dan 5	