

DAFTAR LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Sektor Infrastruktur, Teknologi dan Transportasi dan Logistik yang Terdaftar di BEI pada Periode Tahun 2017-2020

NO	Nama Perusahaan	Kode	NO	Nama Perusahaan	Kode
1	Acset Indonusa Tbk	ACST	31	Total Bangun Persada Tbk	TOTL
2	Adhi Karya Tbk	ADHI	32	Tower Bersama Infrastruktur Tbk	TBIG
3	Bakrie Telecom Tbk	BTEL	33	Visi Telekomunikasi Infrastuktur Tbk	GOLD
4	Bali Towerindo Sentra Tbk	BALI	34	Waskita Karya (Persero) Tbk	WSKT
5	Bukaka Teknik Utama Tbk	BUKK	35	Wiajaya Karya (Persero) Tbk	WIKA
6	Cardig Aero Services Tbk	CASS	36	XL Axiata Tbk	EXCL
7	Centratama Telekomunikasi Indo Tbk	CENT	37	Anabatic Technologies Tbk	ATIC
8	Cikarang Listrindo Tbk	POWR	38	Elang Mahkota Teknologi Tbk	EMTK
9	Citra Marga Nusapahla Persada	CMNP	39	Kresna Graha Investama Tbk	KREN
10	First Media Tbk	KBLV	40	Limas Indonesia Makmur Tbk	LMAS
11	Himalaya Energi Perkasa Tbk	HADE	41	Metrodata Electronics Tbk	MTDL
12	ICTSI Jasa Prima Tbk	KARW	42	Multipolar Technology Tbk	MLPT
13	Indonesia Pondasi Raya Tbk	IDPR	43	Sat Nusapersada Tbk	PTSN
14	Indosat Tbk	ISAT	44	Adi Sarana Armada Tbk	ASSA
15	Inti Bangun Sejahtera Tbk	IBST	45	Airasia Indonesia Tbk	CMPP
16	Jasa Marga (Persero) Tbk	JSMR	46	Berlian Laju Tanker Tbk	BLTA
17	Jasa Kontruksi Manggala Pratama	JKON	47	Blue Bird Tbk	BIRD
18	Leyand International Tbk	LAPD	48	Eka Sari Lorena Transport Tbk	LRNA
19	Link Net Tbk	LINK	49	Garuda Indonesia (Persero) Tbk	GIAA
20	Nusa Kontruksi Enjiniring Tbk	DGIK	50	MNC Energy Investments Tbk	IATA

21	Nusa Raya Cipta Tbk	NRCA	51	Mineral Sumberdaya Mandiri Tbk	AKSI
22	Nusantara Infrastruktur Tbk	META	52	Mitra International Resources Tbk	MIRA
23	Paramita Bangun Sarana Tbk	PBSA	53	Pelayaran Nelly Dwi Putri Tbk	NELY
24	PP (Persero) Tbk	PTPP	54	Samudera Indonesia Tbk	SMDR
25	Protech Mitra Perkasa Tbk	OASA	55	Sidomulyo Selaras Tbk	SDMU
26	Sarana Menara Nusantara Tbk	TOWR	56	Steady Safe Tbk	SAFE
27	Smartfren Telecom Tbk	FREN	57	Temas Tbk	TMAS
28	Solusi Tunas Pratama Tbk	SUPR	58	WEHA Transportasi Indonesia Tbk	WEHA
29	Surya Semesta Internusa Tbk	SSIA	59	Express Transindo Utama Tbk	TAXI
30	Telkom Indonesia Tbk	TLKM			

Lampiran 2

Daftar Auditor Switching Pada Sektor Infrastruktur, Teknologi dan Transportasi dan Logistik yang Terdaftar di BEI pada Periode Tahun 2017-2020

Kode	2017	2018	2019	2020
ACST	Nita Skolastika Ruslim, CPA	Nita Skolastika Ruslim, CPA	Nita Skolastika Ruslim, CPA	Lok Budianto, S.E.,Ak.,CPA
ADHI	Drs. Hartanto, M.S.Ak	Rusli	Benny Andria	Benny Andria
BTEL	Dadang Mulyana, CA	Fahmy, CPA	Fahmy, CPA	Fahmy, CPA
BALI	Tjun Tjun	Tjun Tjun	Rudi Hartanto Purba	Rudi Hartanto Purba
BUKK	Mimando, SE.,Ak., CPA.,CA	Mimando, SE.,Ak., CPA.,CA	Acep Kusmayadi, Ak.,CA.,CPA	Acep Kusmayadi, Ak.,CA.,CPA

CASS	Riki Afrinof	Rusli	Benyanto Suherman	Drs. David Sungkoro, CPA
CENT	Muhammad Kurniawan	Sherly Jokom	Benediktio Salim, CPA	Benediktio Salim, CPA
POWR	Indrajuwana Komala W	Hermawan Setiadi	Hermawan Setiadi	Hermawan Setiadi
CMNP	Drs. Ruchjat Kosasih, MM., CPA.	Drs. Nunu Nurdiyaman, CPA	Drs. Nunu Nurdiyaman, CPA	Drs. Nunu Nurdiyaman, CPA
KBLV	Tjun Tjun	Tjun Tjun	Jul Edy Siahaan	Jul Edy Siahaan
HADE	Agustinus Sugiharto, CPA	Agustinus Sugiharto, CPA	Henny Dewanto, CPA	Azwir Zamrinurdin, CPA
KARW	Agung Purwanto	Said Amru	Dagmar Zevilinty Djamal	Dagmar Zevilinty Djamal
IDPR	Marina, SE, Ak, CPA, CA	Dr. Herry Sunarto	Dr. Herry Sunarto	Dr. Herry Sunarto
ISAT	Jumadi, S.E., CPA	Chrisna A. Wardhana, CPA	Chrisna A. Wardhana, CPA	Chrisna A. Wardhana, CPA
IBST	Kasner Sirumpea, S.E., Ak., CPA	Indra Sri Widodo, SE, Ak, M. Ak	Indra Sri Widodo, SE, Ak, M. Ak	Indra Sri Widodo, SE, Ak, M. Ak
JSMR	Agung Purwanto	Said Amru	Said Amru	Dagmar Zevilinty Djamal
JKON	Benny Andria	Benny Andria	Benny Andria	Rudi Hartanto Purba
LAPD	Tan Siddharta	Drs. Ferdinand Agung	Drs. Ferdinand Agung	Drs. Ferdinand Agung
LINK	Tjun Tjun	Tjun Tjun	Jul Edy Siahaan	Said Amru
DGIK	Bambang Karunawan, CPA	Bambang Karunawan, CPA	Bambang Karunawan, CPA	Leknor Joni, CPA
NRCA	Rudi Hartono Purba	Rudi Hartono Purba	Benny Andria	Benny Andria

META	Ledo Ekodianto	Agung Purwanto	Agung Purwanto	Agung Purwanto
PBSA	Agustina Felisia	Agustina Felisia	Nursal	Nursal
PTPP	Henri Arifian	Bambang Karunawan, CPA	Bambang Karunawan, CPA	Ali Hery
OASA	Frans Jimmi Parlindungan Sijabat	Frans Jimmi Parlindungan Sijabat	Frans Jimmi Parlindungan Sijabat	Hari Manurung, CPA
TOWR	Feniwati Chendana	Feniwati Chendana	Hanny Widyastuti Sugianto	Hanny Widyastuti Sugianto
FREN	Jacinta Mirawati	Jacinta Mirawati	Maria Leckzinska	Maria Leckzinska
SUPR	Didik Wahyudiyanto	Tjun Tjun	Tjun Tjun	Tjun Tjun
SSIA	Rudi Hartono Purba	Rudi Hartono Purba	Benny Andria	Benny Andria
TLKM	David Sungkoro, CPA	David Sungkoro, CPA	Handri Tjendra, CPA	Handri Tjendra, CPA
TOTL	Yulianti Sugiarta	Yulianti Sugiarta	Feny Indah Sary	Feny Indah Sary
TBIG	Johannes Mau, SE, Ak, CPA, CA	Indra Sri Widodo, SE, Ak, M. Ak	Sutomo, SE, Ak, MM, CPA, CA, SAS	Sutomo, SE, Ak, MM, CPA, CA, SAS
GOLD	Juninho Widjaja, CPA	Juninho Widjaja, CPA	Sutomo, SE, Ak, MM, CPA, CA, SAS	Sutomo, SE, Ak, MM, CPA, CA, SAS
WSKT	Parlindungan Siahaan	Rusli	Rusli	Rusli
WIKA	Henri Arifian	Rudi Hartono Purba	Rudi Hartanto Purba	Rudi Hartanto Purba
EXCL	Eddy Rintis, S.E., CPA	Eddy Rintis, S.E., CPA	Andry D. Atmadja	Andry D. Atmadja
ATIC	Meilyn Soetiono, SE., Ak., CPA	Meilyn Soetiono, SE., Ak., CPA	Drs. Emanuel Handojo Pranadjaja	Drs. Emanuel Handojo Pranadjaja

EMTK	Moch. Dadang Syahruma	Said Amru	Sinarta	Sinarta
KREN	Juninho Widjaja, CPA	Juninho Widjaja, CPA	Drs. Emanuel Handojo Pranadjaja	Drs. Emanuel Handojo Pranadjaja
LMAS	Retno Dwi Andani, S.E.,Ak.,CPA	Retno Dwi Andani, S.E.,Ak.,CPA	Santoso Chandra, S.E.,M.M.,Ak	Santoso Chandra, S.E.,M.M.,Ak
MTDL	Bing Harianto, S.E	Bing Harianto, S.E	Samsul Erni	Alvin Ismanto
MLPT	Tjun Tjun	Didik Wahyudianto	Jul Edy Siahaan	Jul Edy Siahaan
PTSN	H. Fuad Hasan, CPA,CA	H. Fuad Hasan, CPA,CA	H. Fuad Hasan, CPA,CA	Putu Astika, CPA, CA
ASSA	Hermawan Setiadi	Hermawan Setiadi	Hermawan Setiadi	Ratnawati Setiadi
CMPP	Muhammad Kurniawan	Muhammad Kurniawan	Muhammad Kurniawan	Hermawan Setiadi
BLTA	Tjahjo Dahono, S.E., CPA	Darmenta Pinem, CPA	Darmenta Pinem, CPA	Darmenta Pinem, CPA
BIRD	Suhartanto	Suhartanto	Mulyadi	Mulyadi
LRNA	Mimando, SE.,Ak., CPA.,CA	Mimando, SE.,Ak., CPA.,CA	Mimando, SE.,Ak., CPA.,CA	Rudi Riady, CPA
GIAA	Ali Hery	Kasner Sirumpea, S.E.,Ak., CPA	Daniel Kohar, S.E., CPA	Daniel Kohar, S.E., CPA
IATA	Mariska Gracia Hutabarat	Drs. Safaat Widjajabrata, CA. CPA	Drs. Sukarna Rusdjana, Ak, CA. CPA	Drs. Sukarna Rusdjana, Ak, CA. CPA
AKSI	Triyanto, S.E.,Ak. M.Si., CPA	Triyanto, S.E.,Ak. M.Si., CPA	Drs. Emanuel Handojo Pranadjaja	Drs. Emanuel Handojo Pranadjaja
MIRA	Drs. Dedi Tanumihardja, CPA., CA	Drs. Dedi Tanumihardja, CPA., CA	Drs. Dedi Tanumihardja, CPA., CA	Irfan Alim Waluyo H., SE., CPA
NELY	Didik Wahyudiyanto	Tjun Tjun	Tjun Tjun	Tjun Tjun

SMDR	Bing Harianto, S.E	Muhammad Irfan	Sinarta	Sinarta
SDMU	David Kurniawan	Morhan Tirtonadi, CPA	Morhan Tirtonadi, CPA	Morhan Tirtonadi, CPA
SAFE	Jimmy S Budhi	Rahmat Sukendar, SE	Rahmat Sukendar, SE	Rahmat Sukendar, SE
TMAS	Benyanto Suherman	Tjoa Tjek Nien	Tjoa Tjek Nien	Drs. David Sungkoro
WEHA	Leo Sutanto		Ahmad Syakir	Ahmad Syakir
TAXI	Michell Suharli, CPA	Michell Suharli, CPA	Christiadi Tjahnadi	Christiadi Tjahnadi

Lampiran 3

Daftar Opini Audit Pada Perusahaan Sektor Infrastruktur, Teknologi dan Transportasi dan Logistik yang Terdaftar di BEI pada Periode Tahun 2017-2020

NO	Kode	2017	2018	2019	2020
1	ACST	WTP	WTP	WTP	WTP
2	ADHI	WTP	WTP	WTP	WTP
3	BTEL	Disclaimer	Disclaimer	Disclaimer	Disclaimer
4	BALI	WTP	WTP	WTP	WTP
5	BUKK	WTP	WTP	WTP	WTP
6	CASS	WTP	WTP	WTP	WTP
7	CENT	WTP	WTP	WTP	WTP
8	POWR	WTP	WTP	WTP	WTP
9	CMNP	WTP	WTP	WTP	WTP
10	KBLV	WTP	WTP	WTP	WTP
11	HADE	WTP	WTP	WTP	WTP
12	KARW	WTP	WTP	WTP	WTP
13	IDPR	WTP	WTP	WTP	WTP
14	ISAT	WTP	WTP	WTP	WTP
15	IBST	WTP	WTP	WTP	WTP
16	JSMR	WTP	WTP	WTP	WTP
17	JKON	WTP	WTP	WTP	WTP
18	LAPD	WTP	WTP	WTP	Disclaimer
19	LINK	WTP	WTP	WTP	WTP
20	DGIK	WTP	WTP	WTP	WTP
21	NRCA	WTP	WTP	WTP	WTP

22	META	WTP	WTP	WTP	WTP
23	PBSA	WTP	WTP	WTP	WTP
24	PTPP	WTP	WTP	WTP	WTP
25	OASA	WTP	WTP	WTP	WTP
26	TOWR	WTP	WTP	WTP	WTP
27	FREN	WTP	WTP	WTP	WTP
28	SUPR	WTP	WTP	WTP	WTP
29	SSIA	WTP	WTP	WTP	WTP
30	TLKM	WTP	WTP	WTP	WTP
31	TOTL	WTP	WTP	WTP	WTP
32	TBIG	WTP	WTP	WTP	WTP
33	GOLD	WTP	WTP	WTP	WTP
34	WSKT	WTP	WTP	WTP	WTP
35	WIKA	WTP	WTP	WTP	WTP
36	EXCL	WTP	WTP	WTP	WTP
37	ATIC	WTP	WTP	WTP	WTP
38	EMTK	WTP	WTP	WTP	WTP
39	KREN	WTP	WTP	WTP	WTP
40	LMAS	WTP	WTP	WTP	WTP
41	MTDL	WTP	WTP	WTP	WTP
42	MLPT	WTP	WTP	WTP	WTP
43	PTSN	WTP	WTP	WTP	WTP
44	ASSA	WTP	WTP	WTP	WTP
45	CMPP	WTP	WTP	WTP	WTP
46	BLTA	WTP	WTP	WTP	WTP
47	BIRD	WTP	WTP	WTP	WTP
48	LRNA	WTP	WTP	WTP	WTP
49	GIAA	WTP	WTP	WTP	Disclaimer
50	IATA	WTP	WTP	WTP	WTP
51	AKSI	WTP	WTP	WTP	WTP
52	MIRA	WTP	WTP	WTP	WTP
53	NELY	WTP	WTP	WTP	WTP
54	SMDR	WTP	WTP	WTP	WTP
55	SDMU	WTP	WTP	WTP	WTP
56	SAFE	WTP	WTP	WTP	WTP
57	TMAS	WTP	WTP	WTP	WTP
58	WEHA	WTP	WTP	WTP	WTP
59	TAXI	WTP	WTP	WTP	WTP

Lampiran 4

Daftar Reputasi KAP Pada Sektor Infrastruktur, Teknologi dan Transportasi dan Logistik yang Terdaftar di BEI pada Periode Tahun 2017-2020

NO	Kode	2017	2018	2019	2020
1	ACST	PWC	PWC	PWC	PWC
2	ADHI	HGK	RSM	RSM	RSM
3	BTEL	BKR	SFAI	SFAI	SFAI
4	BALI	RSM	RSM	RSM	RSM
5	BUKK	Mc Millan Woods	Mc Millan Woods	Mc Millan Woods	Mc Millan Woods
6	CASS	RSM	RSM	EY	EY
7	CENT	EY	EY	EY	EY
8	POWR	EY	EY	EY	EY
9	CMNP	Crowe	Crowe	Crowe	Crowe
10	KBLV	RSM	RSM	RSM	RSM
11	HADE	BDO	BDO	BDO	PrimeGlobal
12	KARW	EY	EY	EY	EY
13	IDPR	BDO	BDO	BDO	BDO
14	ISAT	PWC	PWC	PWC	PWC
15	IBST	BDO	BDO	BDO	BDO
16	JSMR	EY	EY	EY	EY
17	JKON	RSM	RSM	RSM	RSM
18	LAPD	Nexia	Premier	Premier	Premier
19	LINK	RSM	RSM	RSM	EY
20	DGIK	HGK	HGK	HGK	Kreston
21	NRCA	RSM	RSM	RSM	RSM
22	META	BDO	EY	EY	EY
23	PBSA	Rodl & Partner	Rodl & Partner	Rodl & Partner	Rodl & Partner
24	PTPP	Deloitte	HGK	HGK	Crowe
25	OASA	INAA	INAA	INAA	INAA
26	TOWR	EY	EY	EY	EY

27	FREN	MOORE STEPHEN S	MOORE STEPHEN S	MOORE STEPHEN S	MOORE STEPHENS
28	SUPR	RSM	RSM	RSM	RSM
29	SSIA	RSM	RSM	RSM	RSM
30	TLKM	EY	EY	EY	EY
31	TOTL	HLB	HLB	HLB	HLB
32	TBIG	BDO	BDO	BDO	BDO
33	GOLD	Crowe	Crowe	BDO	BDO
34	WSKT	Deloitte	RSM		RSM
35	WIKA	Deloitte	RSM	RSM	RSM
36	EXCL	PWC	PWC	PWC	PWC
37	ATIC	Crowe	Crowe	Crowe	Crowe
38	EMTK	EY	EY	EY	EY
39	KREN	Crowe			Crowe
40	LMAS	PKF	PKF	PKF	PKF
41	MTDL	Deloitte	Deloitte	Deloitte	Deloitte
42	MLPT	RSM	RSM	RSM	RSM
43	PTSN	JM	JM	JM	JM
44	ASSA	EY	EY	EY	EY
45	CMPP	EY	EY	EY	EY
46	BLTA	Crowe	Crowe	Crowe	Crowe
47	BIRD	Crowe	Crowe	Crowe	Crowe
48	LRNA	Mc Millan Woods	Mc Millan Woods	Mc Millan Woods	Irwanto, Hari dan Usman
49	GIAA	Deloitte	BDO	PWC	PWC
50	IATA	NOOSALI M	TPL & Associates	TPL & Associates	TPL & Associates
51	AKSI	BKR	BKR	Crowe	Crowe
52	MIRA	IGAL	IGAL	IGAL	IRFAN ZULMENDR A
53	NELY	RSM	RSM	RSM	RSM
54	SMDR	Deloitte	Deloitte	EY	EY
55	SDM U	Morhan & Rekan	Morhan & Rekan	Morhan & Rekan	Morhan & Rekan
56	SAFE	Jimmy Buhi dan rekan	Parker Randall Internasion al	Parker Randall Internasion al	Parker Randall Internasional
57	TMAS	EY	EY	EY	EY

58	WEH A	MOORE STEPHEN S		MOORE STEPHEN S	MOORE STEPHENS
59	TAXI	BDO	BDO	DFK	DFK

Lampiran 5

Daftar Pandemi Covid 19 (yang masih going concern) Pada Sektor Infrastruktur, Teknologi dan Transportasi dan Logistik yang Terdaftar di BEI pada Periode Tahun 2017-2020

NO	Kode	2017	2018	2019	2020
1	ACST	Going Concern	Going Concern	Going Concern	Going Concern
2	ADHI	Going Concern	Going Concern	Going Concern	Going Concern
3	BTEL	Tidak going concern	Tidak going concern	Tidak going concern	Tidak going concern
4	BALI	Going Concern	Going Concern	Going Concern	Going Concern
5	BUKK	Going Concern	Going Concern	Going Concern	Going Concern
6	CASS	Going Concern	Going Concern	Going Concern	Going Concern
7	CENT	Going Concern	Going Concern	Going Concern	Going Concern
8	POWR	Going Concern	Going Concern	Going Concern	Going Concern
9	CMNP	Going Concern	Going Concern	Going Concern	Going Concern
10	KBLV	Going Concern	Going Concern	Going Concern	Going Concern
11	HADE	Going Concern	Going Concern	Going Concern	Going Concern
12	KARW	Going Concern	Going Concern	Going Concern	Going Concern
13	IDPR	Going Concern	Going Concern	Going Concern	Going Concern
14	ISAT	Going Concern	Going Concern	Going Concern	Going Concern
15	IBST	Going Concern	Going Concern	Going Concern	Going Concern
16	JSMR	Going Concern	Going Concern	Going Concern	Going Concern
17	JKON	Going Concern	Going Concern	Going Concern	Going Concern

18	LAPD	Going Concern	Going Concern	Going Concern	Tidak going concern
19	LINK	Going Concern	Going Concern	Going Concern	Going Concern
20	DGIK	Going Concern	Going Concern	Going Concern	Going Concern
21	NRCA	Going Concern	Going Concern	Going Concern	Going Concern
22	META	Going Concern	Going Concern	Going Concern	Going Concern
23	PBSA	Going Concern	Going Concern	Going Concern	Going Concern
24	PTPP	Going Concern	Going Concern	Going Concern	Going Concern
25	OASA	Going Concern	Going Concern	Going Concern	Going Concern
26	TOWR	Going Concern	Going Concern	Going Concern	Going Concern
27	FREN	Going Concern	Going Concern	Going Concern	Going Concern
28	SUPR	Going Concern	Going Concern	Going Concern	Going Concern
29	SSIA	Going Concern	Going Concern	Going Concern	Going Concern
30	TLKM	Going Concern	Going Concern	Going Concern	Going Concern
31	TOTL	Going Concern	Going Concern	Going Concern	Going Concern
32	TBIG	Going Concern	Going Concern	Going Concern	Going Concern
33	GOLD	Going Concern	Going Concern	Going Concern	Going Concern
34	WSKT	Going Concern	Going Concern	Going Concern	Going Concern
35	WIKA	Going Concern	Going Concern	Going Concern	Going Concern
36	EXCL	Going Concern	Going Concern	Going Concern	Going Concern
37	ATIC	Going Concern	Going Concern	Going Concern	Going Concern
38	EMTK	Going Concern	Going Concern	Going Concern	Going Concern
39	KREN	Going Concern	Going Concern	Going Concern	Going Concern
40	LMAS	Going Concern	Going Concern	Going Concern	Going Concern

41	MTDL	Going Concern	Going Concern	Going Concern	Going Concern
42	MLPT	Going Concern	Going Concern	Going Concern	Going Concern
43	PTSN	Going Concern	Going Concern	Going Concern	Going Concern
44	ASSA	Going Concern	Going Concern	Going Concern	Going Concern
45	CMPP	Going Concern	Going Concern	Going Concern	Going Concern
46	BLTA	Going Concern	Going Concern	Going Concern	Going Concern
47	BIRD	Going Concern	Going Concern	Going Concern	Going Concern
48	LRNA	Going Concern	Going Concern	Going Concern	Going Concern
49	GIAA	Going Concern	Going Concern	Going Concern	Tidak going concern
50	IATA	Going Concern	Going Concern	Going Concern	Going Concern
51	AKSI	Going Concern	Going Concern	Going Concern	Going Concern
52	MIRA	Going Concern	Going Concern	Going Concern	Going Concern
53	NELY	Going Concern	Going Concern	Going Concern	Going Concern
54	SMDR	Going Concern	Going Concern	Going Concern	Going Concern
55	SDMU	Going Concern	Going Concern	Going Concern	Going Concern
56	SAFE	Going Concern	Going Concern	Going Concern	Going Concern
57	TMAS		Going Concern	Going Concern	Going Concern
58	WEHA	Going Concern	Going Concern	Going Concern	Going Concern
59	TAXI	Going Concern	Going Concern	Tidak going concern	Going Concern

Lampiran 6

Hasil Pengambilan Data untuk Variabel Dependen dan Independen

Tahun	Variabel X dan Y				Perusahaan
	OA (X1)	RK (X2)	PC (X3)	AS (Y)	
2017	0	1	1	0	Acset Indonusa Tbk
2018	0	1	1	0	
2019	0	1	1	0	
2020	0	1	1	1	
2017	0	0	1	0	Adhi karya Tbk
2018	0	0	1	1	
2019	0	0	1	1	
2020	0	0	1	0	
2017	1	0	0	0	Bakrie Telecom Tbk
2018	1	0	0	1	
2019	1	0	0	0	
2020	1	0	0	0	
2017	0	0	1	0	Bali Towerindo Sentra Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Bukaka Teknik Utama Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Cardig Aero Services Tbk
2018	0	0	1	1	
2019	0	1	1	1	
2020	0	1	1	1	
2017	0	1	1	0	Centratama Telekomunikasi Indo Tbk
2018	0	1	1	1	
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	1	1	0	Cikarang Listrindo Tbk
2018	0	1	1	1	
2019	0	1	1	0	
2020	0	1	1	0	
2017	0	0	1	0	Citra Marga Nusapahla Persada
2018	0	0	1	1	
2019	0	0	1	0	

2020	0	0	1	0	
2017	0	0	1	0	First Media Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	
2018	0	0	1	0	Himalaya Energi Perkasa Tbk
2019	0	0	1	1	
2020	0	0	1	1	
2017	0	1	1	0	
2018	0	1	1	1	ICTSI Jasa Prima Tbk
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	0	1	0	
2018	0	0	1	1	Indonesia Pondasi Raya Tbk
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	1	1	0	
2018	0	1	1	1	Indosat Tbk
2019	0	1	1	0	
2020	0	1	1	0	
2017	0	0	1	0	
2018	0	0	1	1	Inti Bangun Sejahtera Tbk
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	1	1	0	
2018	0	1	1	1	Jasa Marga (Persero) Tbk
2019	0	1	1	0	
2020	0	1	1	1	
2017	0	0	1	0	
2018	0	0	1	0	Jasa Kontruksi Manggala Pratama Tbk
2019	0	0	1	0	
2020	0	0	1	1	
2017	0	0	1	0	
2018	0	0	1	1	Leyand International Tbk
2019	0	0	1	0	
2020	1	0	0	0	
2017	0	0	1	0	
2018	0	0	1	0	Link Net Tbk
2019	0	0	1	1	
2020	0	1	1	1	

2017	0	0	1	0	Nusa Kontruksi Enjiniring Tbk
2018	0	0	1	0	
2019	0	0	1	0	
2020	0	0	1	1	
2017	0	0	1	0	Nusa Raya Cipta Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Nusantara Infrastruktur Tbk
2018	0	1	1	1	
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	0	1	0	Paramita Bangun Sarana Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	1	1	0	PP (Persero) Tbk
2018	0	0	1	1	
2019	0	0	1	0	
2020	0	0	1	1	
2017	0	0	1	0	Protech Mitra Perkasa Tbk
2018	0	0	1	0	
2019	0	0	1	0	
2020	0	0	1	1	
2017	0	1	1	0	Sarana Menara Nusantara Tbk
2018	0	1	1	0	
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	0	1	0	Smartfren Telecom Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Solusi Tunas Pratama Tbk
2018	0	0	1	1	
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	0	1	0	Surya Semesta Internusa Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	1	1	0	Telkom Indonesia Tbk

2018	0	1	1	0	
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	0	1	0	Total Bangun Persada Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Tower Bersama Infrastruktur Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Visi Telekomunikasi Infrastuktur Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	1	1	0	Waskita Karya (Persero) Tbk
2018	0	0	1	1	
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	1	1	0	Wijaya Karya (Persero) Tbk
2018	0	0	1	1	
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	1	1	0	XL Axiata Tbk
2018	0	1	1	0	
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	0	1	0	Anabatic Technologies Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	1	1	0	Elang Mahkota Teknologi Tbk
2018	0	1	1	1	
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	0	1	0	Kresna Graha Investama Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Limas Indonesia Makmur Tbk
2018	0	0	1	0	

2019	0	0	1	1	
2020	0	0	1	0	
2017	0	1	1	0	Metrodata Electronics Tbk
2018	0	1	1	0	
2019	0	1	1	1	
2020	0	1	1	1	
2017	0	0	1	0	
2018	0	0	1	1	Multipolar Technology Tbk
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	
2018	0	0	1	0	Sat Nusapersada Tbk
2019	0	0	1	0	
2020	0	0	1	1	
2017	0	1	1	0	
2018	0	1	1	0	Adi Sarana Armada Tbk
2019	0	1	1	0	
2020	0	1	1	1	
2017	0	1	1	0	
2018	0	1	1	0	Airasia Indonesia Tbk
2019	0	1	1	0	
2020	0	1	1	1	
2017	0	0	1	0	
2018	0	0	1	1	Berlian Laju Tanker Tbk
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	0	1	0	
2018	0	0	1	0	Blue Bird Tbk
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	
2018	0	0	1	0	Eka Sari Lorena Transport Tbk
2019	0	0	1	0	
2020	0	0	1	1	
2017	0	0	1	0	
2018	0	0	1	0	Express transindo Tbk
2019	0	0	0	1	
2020	0	0	1	0	
2017	0	1	1	0	
2018	0	0	1	1	Garuda Indonesia (Persero) Tbk
2019	0	1	1	1	

2020	1	1	0	0	
2017	0	0	1	0	MNC Energy Investments Tbk
2018	0	0	1	1	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	
2017	0	0	1	0	Mitra International Resources Tbk
2018	0	0	1	0	
2019	0	0	1	0	
2020	0	0	1	1	
2017	0	0	1	0	Pelayaran Nelly Dwi Putri Tbk
2018	0	0	1	1	
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	1	1	0	Samudera Indonesia Tbk
2018	0	1	1	0	
2019	0	1	1	1	
2020	0	1	1	0	
2017	0	0	1	0	Sidomulyo Selaras Tbk
2018	0	0	1	1	
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	0	1	0	Steady Safe Tbk
2018	0	0	1	1	
2019	0	0	1	0	
2020	0	0	1	0	
2017	0	1	1	0	Temas Tbk
2018	0	1	1	1	
2019	0	1	1	0	
2020	0	1	1	1	
2017	0	0	1	0	WEHA Transportasi Indonesia Tbk
2018	0	0	1	0	
2019	0	0	1	1	
2020	0	0	1	0	

Lampiran 7

Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Opini Audit	235	0	1	,03	,178
Reputasi Auditor	235	0	1	,37	,530
Pandemi Covid 19	235	0	1	1,18	,189
Auditor Switching	235	0	1	,39	,456
Valid N (listwise)	235				

Lampiran 8

Hasil Distribusi Frekuensi

Auditor Switching

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Perusahaan yang tidak mengganti auditornya	160	67,8	68,1	68,1
	Perusahaan yang terdapat pergantian auditor voluntary	75	31,8	31,9	100,0
	Total	235	99,6	100,0	
Missing	System	1	0,4		
Total		236	100,0		

Opini Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
--	-----------	---------	---------------	--------------------

Valid	Perusahaan yang mendapatkan opini audit WTP	229	97	97,4	97,4
	Perusahaan yang mendapatkan opini audit yang bukan WTP	6	2,6	2,6	100,0
	Total	235	99,6	100,0	
Missing	System	1	0,4		
Total		236	100,0		

Reputasi KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Auditor yang bekerja di KAP yang non big four	163	69,1	69,4	69,4
	Auditor yang bekerja di KAP big four	72	30,5	30,6	100,0
	Total	235	99,6	100,0	
Missing	System	1	,4		
Total		236	100,0		

Pandemi Covid 19

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	perusahaan yang tidak dapat going concern sebelum pandemi covid 19 sampai selama pandemi covid 19	7	3	3	3

	perusahaan yang dapat going concern dimasa sebelum pandemi covid 19 sampai selama pandemi covid 19	228	96,6	97	100
	Total	235	99,6	100,0	
Missing	System	1	,4		
Total		236	100,0		

Lampiran 9

Hasil dari Uji Autokorelasi

Terkena gejala autokorelasi

Runs Test

Unstandardized
Residual

Test Value ^a	-,29264
Cases < Test Value	44
Cases >= Test Value	192
Total Cases	236
Number of Runs	60
Z	-2,716
Asymp. Sig. (2-tailed)	,007

a. Median

Pembetulan

Runs Test

Unstandardized
Residual

Test Value ^a	-,15616
Cases < Test Value	116
Cases >= Test Value	119
Total Cases	235
Number of Runs	113

Z	-,717
Asymp. Sig. (2-tailed)	,474

a. Median

Sumber : Diolah di SPSS

Lampiran 10

Hasil Uji Multikolinearitas

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
Model		B	Std. Error	Beta				
1	(Constant)	1,071	,541		1,978	,049		
	Opini Audit	-,719	,473	-,280	-1,519	,130	,125	8,020
	Reputasi KAP	,094	,056	,109	1,663	,098	,992	1,008
	Pandemi covid 19	-,586	,446	-,243	-1,315	,190	,124	8,038

a. Dependent Variable: Auditor Switching

Sumber : Diolah di SPSS

Lampiran 11

Menilai keseluruhan model (Model Fit)

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	291,297	-,757
	2	291,217	-,797
	3	291,217	-,797

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 291,217

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

Sumber : Diolah di SPSS

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

Iteration		-2 Log likelihood	Coefficients			Pandemi Covid 19
			Constant	Opini Audit	Reputasi Auditor	
Step 1	1	285,516	2,000	-4,059	,295	-2,834
	2	284,394	3,135	-6,343	,340	-4,024
	3	284,064	4,179	-8,431	,341	-5,069
	4	283,948	5,194	-10,462	,341	-6,084
	5	283,906	6,200	-12,474	,341	-7,090
	6	283,890	7,202	-14,478	,341	-8,092
	7	283,884	8,202	-16,479	,341	-9,092
	8	283,882	9,203	-18,480	,341	-10,093
	9	283,882	10,203	-20,480	,341	-11,093
	10	283,881	11,203	-22,480	,341	-12,093
	11	283,881	12,203	-24,480	,341	-13,093
	12	283,881	13,203	-26,480	,341	-14,093
	13	283,881	14,203	-28,480	,341	-15,093
	14	283,881	15,203	-30,480	,341	-16,093
	15	283,881	16,203	-32,480	,341	-17,093
	16	283,881	17,203	-34,480	,341	-18,093
	17	283,881	18,203	-36,480	,341	-19,093
	18	283,881	19,203	-38,480	,341	-20,093
	19	283,881	20,203	-40,480	,341	-21,093
	20	283,881	21,203	-42,480	,341	-22,093

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 291,217

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

Sumber : Diolah di SPSS

Lampiran 12

Hasil Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,383	3	,223

Lampiran 13

Hasil Matriks Klasifikasi

Matriks Klasifikasi

Observed		Predicted		
		Auditor Switching		Percentage Correct
Step	Auditor Switching	Tidak Mengganti auditornya	Mengganti secara auditornya	
1	Tidak mengganti auditornya	161	0	100,0
	Mengganti auditor secara voluntary	74	1	1,3
Overall Percentage				68,6

a. The cut value is ,500

Lampiran 14

Uji Parsial dan Uji Model Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step	Opini Audit	-3,877	3,305	1,376	1	,241	,021
1 ^a	Reputasi Auditor	,349	,261	1,785	1	,182	1,418
	Pandemi Covid 19	-3,102	3,159	,964	1	,326	,045
	Constant	2,895	3,843	,567	1	,451	18,076

a. Variable(s) entered on step 1: Opini Audit, Reputasi Auditor, Pandemi Covid 19.

Sumber : Diolah di SPSS