

LAMPIRAN

Lampiran 1.

Daftar Eliminasi Populasi Sesuai Kriteria

No	Nama Perusahaan	Sektor
1	PT Perusahaan Listrik Negara (PLN)	Industri Energi, Minyak dan Gas
2	PT Pertamina	Industri Energi, Minyak dan Gas
3	PT Bio Farma	Industri Kesehatan
4	PT Biro Klasifikasi Indonesia	Industri Manufaktur
5	PT Len Industri	Industri Manufaktur
6	PT Krakatau Steel	Industri Mineral dan Batubara
7	PT Indonesia Asahan Alumunium	Industri Mineral dan Batubara
8	Perum BULOG	Industri Pangan dan Pupuk
9	PT Rajawali Nusantara Indonesia	Industri Pangan dan Pupuk
10	PT Pupuk Indonesia	Industri Pangan dan Pupuk
11	PT Perkebunan Nusantara III	Industri Perkebunan dan Kehutanan
12	Perum Perhutani	Industri Perkebunan dan Kehutanan
13	PT Reasuransi Indonesia Utama	Jasa Asuransi dan Dana Pensiun
14	PT Asuransi Jiwasraya	Jasa Asuransi dan Dana Pensiun
15	PT Bahana Pembinaan Usaha Indonesia	Jasa Asuransi dan Dana Pensiun
16	PT ASABRI	Jasa Asuransi dan Dana Pensiun
17	PT TASPEN	Jasa Asuransi dan Dana Pensiun
18	Perum Perumnas	Jasa Infrastruktur
19	PT Adhi Karya	Jasa Infrastruktur
20	PT Hutama Karya	Jasa Infrastruktur

21	PT Semen Indonesia	Jasa Infrastruktur
22	PT Wijaya Karya	Jasa Infrastruktur
23	PT Jasa Marga	Jasa Infrastruktur
24	PT Waskita Karya	Jasa Infrastruktur
25	PT Pembangunan Perumahan	Jasa Infrastruktur
26	PT Bank Negara Indonesia	Jasa Keuangan
27	PT Bank Rakyat Indonesia	Jasa Keuangan
28	PT Bank Tabungan Negara	Jasa Keuangan
29	PT Bank Mandiri	Jasa Keuangan
30	Perum DAMRI	Jasa Logistik
31	PT Kereta Api Indonesia	Jasa Logistik
32	PT ASDP Indonesia Ferry	Jasa Logistik
33	PT Pelabuhan Indonesia	Jasa Logistik
34	PT Pos Indonesia	Jasa Logistik
35	PT Pelayaran Nasional Indonesia	Jasa Logistik
36	PT Aviassi Pariwisata Indonesia	Jasa Pariwisata dan Pendukung
37	Perum Lembaga Penyelenggara Pelayanan Navigasi Penerbangan Indonesia	Jasa Pariwisata dan Pendukung
38	PT Danareksa	Jasa Telekomunikasi dan Media
39	PT Telekomunikasi Indonesia	Jasa Telekomunikasi dan Media
40	Perum Produksi Film Negara	Jasa Telekomunikasi dan Media
41	Perum Percetakan Uang Republik Indonesia	Jasa Telekomunikasi dan Media

Keterangan:

No	Kriteria	Jumlah Sampel				Total
		2019	2020	2021	2022	
1	BUMN yang berdiri sejak sebelum tahun 2019 dan masih berdiri sampai dengan tahun 2023	41	41	41	41	164
2	BUMN yang tidak mempublikasikan <i>annual report</i> dan <i>financial report</i> selama tahun penelitian melalui situs resmi perusahaan	(10)	(7)	(6)	(6)	(29)
3	BUMN yang tidak mempublikasikan <i>annual report</i> dan <i>financial report</i> dengan menyajikan data lengkap seluruh variabel penelitian	(6)	(6)	(6)	(6)	(24)

Lampiran 2.**Daftar Nama Perusahaan yang Dijadikan Sampel Penelitian**

No	Nama Perusahaan	Sektor
1	PT Perusahaan Listrik Negara (PLN)	Industri Energi, Minyak dan Gas
2	PT Bio Farma	Industri Kesehatan
3	PT Krakatau Steel	Industri Mineral dan Batubara
4	PT Indonesia Asahan Alumunium	Industri Mineral dan Batubara
5	Perum BULOG	Industri Pangan dan Pupuk
6	PT Pupuk Indonesia	Industri Pangan dan Pupuk
7	Perum Perhutani	Industri Perkebunan dan Kehutanan
8	PT Reasuransi Indonesia Utama	Jasa Asuransi dan Dana Pensiun
9	PT Bahana Pembinaan Usaha Indonesia	Jasa Asuransi dan Dana Pensiun
10	PT TASPEN	Jasa Asuransi dan Dana Pensiun
11	Perum Perumnas	Jasa Infrastruktur
12	PT Adhi Karya	Jasa Infrastruktur
13	PT Hutama Karya	Jasa Infrastruktur
14	PT Semen Indonesia	Jasa Infrastruktur
15	PT Wijaya Karya	Jasa Infrastruktur
16	PT Jasa Marga	Jasa Infrastruktur
17	PT Waskita Karya	Jasa Infrastruktur
18	PT Pembangunan Perumahan	Jasa Infrastruktur
19	PT Bank Negara Indonesia	Jasa Keuangan
20	PT Bank Rakyat Indonesia	Jasa Keuangan
21	PT Bank Tabungan Negara	Jasa Keuangan
22	PT Bank Mandiri	Jasa Keuangan
23	PT Kereta Api Indonesia	Jasa Logistik
24	PT ASDP Indonesia Ferry	Jasa Logistik
25	PT Pelabuhan Indonesia	Jasa Logistik
26	PT Pos Indonesia	Jasa Logistik
27	PT Pelayaran Nasional Indonesia	Jasa Logistik
28	PT Aviassi Pariwisata Indonesia	Jasa Pariwisata dan Pendukung
29	Perum Lembaga Penyelenggara Pelayanan Navigasi Penerbangan Indonesia	Jasa Pariwisata dan Pendukung
30	PT Telekomunikasi Indonesia	Jasa Telekomunikasi dan Media
31	Perum Percetakan Uang Republik Indonesia	Jasa Telekomunikasi dan Media

Lampiran 3.**Rincian Data Variabel *Audit Quality***

No.	Nama Perusahaan	Tahun	Nama KAP	AQ
1	PT Perusahaan Listrik Negara (PLN)	2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
2		2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
3		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
4		2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
5	PT Bio Farma	2019	KAP Roebiandini & Rekan	0
6		2020	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
7		2021	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
8		2022	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
9	PT Krakatau Steel	2019	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
10		2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
11		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
12		2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
13	PT Indonesia Asahan Alumunium	2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
14		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
15		2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
16	Perum BULOG	2019	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
17		2020	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
18		2021	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
19	PT Pupuk Indonesia	2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0

20		2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
21		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
22		2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
23	Perum Perhutani	2019	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
24		2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
25		2021	KAP Purwantono, Sungkoro & Surja (EY)	1
26		2022	KAP Purwantono, Sungkoro & Surja (EY)	1
27	PT Reasuransi Indonesia Utama	2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
28		2020	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
29		2021	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
30		2022	KAP Hertanto, Grace, Karunawan (HGK)	0
31	PT Bahana Pembinaan Usaha Indonesia	2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
32		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
33	PT TASPEN	2021	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
34		2022	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
35	Perum Perumnas	2019	KAP Tanubrata Sutanto Fahmi Bambang & Rekan (BDO)	0
36		2020	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
37		2021	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
38		2022	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
39	PT Adhi Karya	2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0

40		2020	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
41		2021	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
42		2022	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
43	PT Utama Karya	2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
44		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
45		2022	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
46	PT Semen Indonesia	2019	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
47		2020	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
48		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
49		2022	KAP Satrio, Bing, Eny dan Rekan (Deloitte)	1
50	PT Wijaya Karya	2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
51		2020	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
52		2021	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
53		2022	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
54	PT Jasa Marga	2019	KAP Purwantono, Sungkoro & Surja (EY)	1
55		2020	KAP Purwantono, Sungkoro & Surja (EY)	1
56		2021	KAP Purwantono, Sungkoro & Surja (EY)	1
57		2022	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
58	PT Waskita Karya	2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
59		2020	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0

60		2021	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
61		2022	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
62	PT Pembangunan Perumahan	2019	KAP Hertanto, Grace, Karunawan (HGK)	0
63		2020	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
64		2021	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
65		2022	KAP Kosasih Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Indonesia)	0
66	PT Bank Negara Indonesia	2019	KAP Purwantono, Sungkoro & Surja (EY)	1
67		2020	KAP Purwantono, Sungkoro & Surja (EY)	1
68		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
69		2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
70	PT Bank Rakyat Indonesia	2019	KAP Purwantono, Sungkoro & Surja (EY)	1
71		2020	KAP Purwantono, Sungkoro & Surja (EY)	1
72		2021	KAP Purwantono, Sungkoro & Surja (EY)	1
73		2022	KAP Purwantono, Sungkoro & Surja (EY)	1
74	PT Bank Tabungan Negara	2019	KAP Purwantono, Sungkoro & Surja (EY)	1
75		2020	KAP Purwantono, Sungkoro & Surja (EY)	1
76		2021	KAP Purwantono, Sungkoro & Surja (EY)	1
77		2022	KAP Purwantono, Sungkoro & Surja (EY)	1
78	PT Bank Mandiri	2019	KAP Purwantono, Sungkoro & Surja (EY)	1
79		2020	KAP Purwantono, Sungkoro & Surja (EY)	1

80		2021	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
81		2022	KAP Tanudiredja, Wibisana, Rintis & Rekan (PwC)	1
82	PT Kereta Api Indonesia	2019	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
83		2020	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
84		2021	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
85		2022	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
86	PT ASDP Indonesia Ferry	2019	KAP Hadori Sugiarto Adi & Rekan (HLB)	0
87		2020	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
88		2021	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
89		2022	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
90	PT Pelabuhan Indonesia	2022	KAP Purwantono, Sungkoro & Surja (EY)	1
91	PT Pos Indonesia	2019	KAP Tanubrata Sutanto Fahmi Bambang & Rekan (BDO)	0
92		2020	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0
93		2021	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0
94		2022	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0
95	PT Pelayaran Nasional Indonesia	2019	KAP Hadori Sugiarto Adi & Rekan (HLB)	0
96		2020	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
97		2021	KAP Djoko, Sidik, & Indra (DSI)	0
98		2022	KAP Djoko, Sidik, & Indra (DSI)	0

99	PT Aviassi Pariwisata Indonesia	2022	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)	0
100	Perum Lembaga Penyelenggara Pelayanan Navigasi Penerbangan Indonesia	2019	KAP Rama Wendra	0
101		2020	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
102		2021	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
103		2022	KAP Hendrawinata Hanny Erwin & Sumargo (Kreston)	0
104	PT Telekomunikasi Indonesia	2019	KAP Purwantono, Sungkoro & Surja (EY)	1
105		2020	KAP Purwantono, Sungkoro & Surja (EY)	1
106		2021	KAP Purwantono, Sungkoro & Surja (EY)	1
107		2022	KAP Purwantono, Sungkoro & Surja (EY)	1
108	Perum Percetakan Uang Republik Indonesia	2019	KAP Hadori Sugiarto Adi & Rekan	0
109		2020	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0
110		2021	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0
111		2022	KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF)	0

Lampiran 4.**Rincian Data Variabel Audit Committee Meeting Frequency**

No.	Nama Perusahaan	Tahun	Jumlah Rapat	ACM
1	PT Perusahaan Listrik Negara (PLN)	2019	12	3
2		2020	26	6.5
3		2021	33	8.25
4		2022	39	9.75
5	PT Bio Farma	2019	17	4.25
6		2020	15	3.75
7		2021	12	3
8		2022	20	5
9	PT Krakatau Steel	2019	51	12.75
10		2020	73	18.25
11		2021	71	17.75
12		2022	80	20
13	PT Indonesia Asahan Alumunium	2020	12	3
14		2021	12	3
15		2022	12	3
16	Perum BULOG	2019	41	10.25
17		2020	29	7.25
18		2021	12	3
19	PT Pupuk Indonesia	2019	21	5.25
20		2020	25	6.25
21		2021	20	5
22		2022	27	6.75
23	Perum Perhutani	2019	12	3
24		2020	12	3
25		2021	15	3.75
26		2022	15	3.75
27	PT Reasuransi Indonesia Utama	2019	12	3
28		2020	13	3.25
29		2021	13	3.25
30		2022	14	3.5
31	PT Bahana Pembinaan Usaha Indonesia	2020	21	5.25
32		2021	48	12
33	PT TASPEN	2021	45	11.25
34		2022	91	22.75
35	Perum Perumnas	2019	12	3
36		2020	6	1.5
37		2021	10	2.5

38		2022	11	2.75
39	PT Adhi Karya	2019	34	8.5
40		2020	30	7.5
41		2021	32	8
42		2022	54	13.5
43	PT Hutama Karya	2020	57	14.25
44		2021	57	14.25
45		2022	60	15
46	PT Semen Indonesia	2019	45	11.25
47		2020	18	4.5
48		2021	28	7
49		2022	19	4.75
50	PT Wijaya Karya	2019	24	6
51		2020	28	7
52		2021	21	5.25
53		2022	21	5.25
54	PT Jasa Marga	2019	28	7
55		2020	40	10
56		2021	33	8.25
57		2022	33	8.25
58	PT Waskita Karya	2019	19	4.75
59		2020	29	7.25
60		2021	39	9.75
61		2022	39	9.75
62	PT Pembangunan Perumahan	2019	12	3
63		2020	12	3
64		2021	11	2.75
65		2022	28	7
66	PT Bank Negara Indonesia	2019	21	5.25
67		2020	17	4.25
68		2021	29	7.25
69		2022	41	10.25
70	PT Bank Rakyat Indonesia	2019	18	4.5
71		2020	24	6
72		2021	16	4
73		2022	22	5.5
74	PT Bank Tabungan Negara	2019	12	3
75		2020	23	5.75
76		2021	30	7.5
77		2022	41	10.25

78	PT Bank Mandiri	2019	18	4.5
79		2020	21	5.25
80		2021	22	5.5
81		2022	25	6.25
82	PT Kereta Api Indonesia	2019	12	3
83		2020	11	2.75
84		2021	17	4.25
85		2022	12	3
86	PT ASDP Indonesia Ferry	2019	9	2.25
87		2020	49	12.25
88		2021	30	7.5
89		2022	4	1
90	PT Pelabuhan Indonesia	2022	20	5
91	PT Pos Indonesia	2019	96	24
92		2020	47	11.75
93		2021	22	5.5
94		2022	25	6.25
95	PT Pelayaran Nasional Indonesia	2019	29	7.25
96		2020	44	11
97		2021	84	21
98		2022	27	6.75
99	PT Aviiasi Pariwisata Indonesia	2022	13	3.25
100	Perum Lembaga Penyelenggara Pelayanan Navigasi Penerbangan Indonesia	2019	7	1.75
101		2020	15	3.75
102		2021	10	2.5
103		2022	17	4.25
104	PT Telekomunikasi Indonesia	2019	29	7.25
105		2020	29	7.25
106		2021	43	10.75
107		2022	31	7.75
108	Perum Percetakan Uang Republik Indonesia	2019	12	3
109		2020	12	3
110		2021	12	3
111		2022	17	4.25

Lampiran 5.

Rincian Data Variabel *Client Importance*

No	Nama Perusahaan	Tahun	Total Aset	Jumlah Total Aset	Logaritma Natural Total Aset	Logaritma Natural Jumlah Total Aset	CI
1	PT Perusahaan Listrik Negara (PLN)	2019	1,585,055,000,000,000	1,993,093,201,809,550	35.00	35.23	0.99
2		2020	1,588,914,720,000,000	2,247,607,353,645,000	35.00	35.35	0.99
3		2021	1,613,216,456,000,000	4,905,628,973,928,000	35.02	36.13	0.97
4		2022	1,638,139,276,000,000	5,097,878,161,928,000	35.03	36.17	0.97
5	PT Bio Farma	2019	27,646,510,000,000	27,646,510,000,000	30.95	30.95	1.00
6		2020	32,703,990,000,000	52,255,951,000,000	31.12	31.59	0.99
7		2021	40,441,090,000,000	52,179,258,000,000	31.33	31.59	0.99
8		2022	34,814,950,000,000	48,561,983,000,000	31.18	31.51	0.99
9	PT K Krakatau Steel	2019	45,688,736,423,000	141,935,660,423,000	31.45	32.59	0.97
10		2020	49,174,952,645,000	2,247,607,353,645,000	31.53	35.35	0.89
11		2021	53,880,545,928,000	4,905,628,973,928,000	31.62	36.13	0.88
12		2022	49,308,670,928,000	5,097,878,161,928,000	31.53	36.17	0.87
13	PT Indonesia Asahan Alumunium	2020	180,778,803,000,000	2,247,607,353,645,000	32.83	35.35	0.93
14		2021	204,935,653,000,000	4,905,628,973,928,000	32.95	36.13	0.91
15		2022	229,328,153,000,000	5,097,878,161,928,000	33.07	36.17	0.91
16	Perum BULOG	2019	36,010,458,000,000	36,010,458,000,000	31.21	31.21	1.00
17		2020	21,643,258,000,000	75,052,081,346,707	30.71	31.95	0.96
18		2021	23,035,944,000,000	182,211,397,735,084	30.77	32.84	0.94
19	PT Pupuk Indonesia	2019	132,132,892,000,000	1,993,093,201,809,550	32.51	35.23	0.92
20		2020	122,495,556,000,000	2,247,607,353,645,000	32.44	35.35	0.92
21		2021	128,463,172,000,000	4,905,628,973,928,000	32.49	36.13	0.90
22		2022	158,720,507,000,000	5,097,878,161,928,000	32.70	36.17	0.90
23	Perum Perhutani	2019	16,439,857,000,000	141,935,660,423,000	30.43	32.59	0.93
24		2020	16,595,367,000,000	2,247,607,353,645,000	30.44	35.35	0.86
25		2021	17,044,733,000,000	2,445,437,662,000,000	30.47	35.43	0.86
26		2022	17,319,903,000,000	2,678,649,802,906,000	30.48	35.52	0.86
27	PT Reasuransi	2019	9,783,822,000,000	1,993,093,201,809,550	29.91	35.23	0.85
28		2020	10,491,571,000,000	283,362,002,841,552	29.98	33.28	0.90
29		2021	11,125,019,000,000	498,132,613,952,619	30.04	33.84	0.89

30	Indonesia Utama	2022	11,382,484,000,000	11,382,484,000,000	30.06	30.06	1.00
31	PT Bahana	2020	92,339,000,000,000	2,247,607,353,645,000	32.16	35.35	0.91
32	Pembinaan Usaha Indonesia	2021	118,963,000,000,000	4,905,628,973,928,000	32.41	36.13	0.90
33	PT	2021	306,731,500,000,000	498,132,613,952,619	33.36	33.84	0.99
34	TASPEN	2022	345,669,640,000,000	718,110,073,161,654	33.48	34.21	0.98
35	Perum Perumnas	2019	7,702,291,000,000	16,532,811,000,000	29.67	30.44	0.97
36		2020	7,223,469,000,000	52,255,951,000,000	29.61	31.59	0.94
37		2021	7,110,566,000,000	52,179,258,000,000	29.59	31.59	0.94
38		2022	8,805,317,000,000	48,561,983,000,000	29.81	31.51	0.95
39	PT Adhi Karya	2019	36,515,833,214,549	1,993,093,201,809,550	31.23	35.23	0.89
40		2020	38,093,888,626,552	283,362,002,841,552	31.27	33.28	0.94
41		2021	39,900,337,834,619	498,132,613,952,619	31.32	33.84	0.93
42		2022	39,986,417,216,654	718,110,073,161,654	31.32	34.21	0.92
43	PT Hutama Karya	2020	114,111,000,000,000	2,247,607,353,645,000	32.37	35.35	0.92
44		2021	132,918,000,000,000	4,905,628,973,928,000	32.52	36.13	0.90
45		2022	156,316,000,000,000	312,160,703,140,536	32.68	33.37	0.98
46	PT Semen Indonesia	2019	79,807,067,000,000	141,935,660,423,000	32.01	32.59	0.98
47		2020	83,197,955,000,000	2,247,607,353,645,000	32.05	35.35	0.91
48		2021	81,766,327,000,000	4,905,628,973,928,000	32.03	36.13	0.89
49		2022	82,960,012,000,000	82,960,012,000,000	32.05	32.05	1.00
50	PT Wijaya Karya	2019	62,110,847,154,000	1,993,093,201,809,550	31.76	35.23	0.90
51		2020	68,109,185,213,000	283,362,002,841,552	31.85	33.28	0.96
52		2021	69,385,794,346,000	498,132,613,952,619	31.87	33.84	0.94
53		2022	75,069,604,222,000	718,110,073,161,654	31.95	34.21	0.93
54	PT Jasa Marga	2019	99,679,570,000,000	4,306,272,488,000,000	32.23	36.00	0.90
55		2020	104,086,646,000,000	4,755,605,388,000,000	32.28	36.10	0.89
56		2021	101,242,884,000,000	2,445,437,662,000,000	32.25	35.43	0.91
57		2022	91,139,182,000,000	718,110,073,161,654	32.14	34.21	0.94
58	PT Waskita Karya	2019	122,589,260,000,000	1,993,093,201,809,550	32.44	35.23	0.92
59		2020	105,588,960,000,000	283,362,002,841,552	32.29	33.28	0.97
60		2021	103,601,610,000,000	182,211,397,735,084	32.27	32.84	0.98
61		2022	98,232,320,000,000	312,160,703,140,536	32.22	33.37	0.97
62	PT Pembangun an Perumahan	2019	55,998,085,160,210	55,998,085,160,210	31.66	31.66	1.00
63		2020	53,408,823,346,707	75,052,081,346,707	31.61	31.95	0.99
64		2021	55,573,843,735,084	182,211,397,735,084	31.65	32.84	0.96
65		2022	57,612,383,140,536	312,160,703,140,536	31.68	33.37	0.95
66		2019	845,605,208,000,000	4,306,272,488,000,000	34.37	36.00	0.95

67	PT Bank Negara Indonesia	2020	891,337,425,000,000	4,755,605,388,000,000	34.42	36.10	0.95
68		2021	964,837,692,000,000	4,905,628,973,928,000	34.50	36.13	0.95
69		2022	1,029,836,868,000,000	5,097,878,161,928,000	34.57	36.17	0.96
70	PT Bank Rakyat Indonesia	2019	1,416,758,840,000,000	4,306,272,488,000,000	34.89	36.00	0.97
71		2020	1,610,065,344,000,000	4,755,605,388,000,000	35.02	36.10	0.97
72		2021	1,678,097,734,000,000	2,445,437,662,000,000	35.06	35.43	0.99
73		2022	1,865,639,010,000,000	2,678,649,802,906,000	35.16	35.52	0.99
74	PT Bank Tabungan Negara	2019	311,776,828,000,000	4,306,272,488,000,000	33.37	36.00	0.93
75		2020	361,208,406,000,000	4,755,605,388,000,000	33.52	36.10	0.93
76		2021	371,868,311,000,000	2,445,437,662,000,000	33.55	35.43	0.95
77		2022	402,148,312,000,000	2,678,649,802,906,000	33.63	35.52	0.95
78	PT Bank Mandiri	2019	1,411,244,042,000,000	4,306,272,488,000,000	34.88	36.00	0.97
79		2020	1,541,964,567,000,000	4,755,605,388,000,000	34.97	36.10	0.97
80		2021	1,725,611,128,000,000	4,905,628,973,928,000	35.08	36.13	0.97
81		2022	1,992,544,687,000,000	5,097,878,161,928,000	35.23	36.17	0.97
82	PT Kereta Api Indonesia	2019	44,905,547,441,000	1,993,093,201,809,550	31.44	35.23	0.89
83		2020	53,207,069,002,000	283,362,002,841,552	31.61	33.28	0.95
84		2021	62,768,826,772,000	498,132,613,952,619	31.77	33.84	0.94
85		2022	71,581,229,723,000	718,110,073,161,654	31.90	34.21	0.93
86	PT ASDP Indonesia Ferry	2019	7,599,897,000,000	20,726,741,000,000	29.66	30.66	0.97
87		2020	7,871,329,000,000	283,362,002,841,552	29.69	33.28	0.89
88		2021	8,221,136,000,000	498,132,613,952,619	29.74	33.84	0.88
89		2022	10,011,247,000,000	718,110,073,161,654	29.93	34.21	0.88
90	PT Pelabuhan Indonesia	2022	118,350,577,906,000	2,678,649,802,906,000	32.40	35.52	0.91
91	PT Pos Indonesia	2019	8,830,520,000,000	16,532,811,000,000	29.81	30.44	0.98
92		2020	9,446,080,000,000	15,601,157,000,000	29.88	30.38	0.98
93		2021	9,689,160,000,000	15,460,068,360,598	29.90	30.37	0.98
94		2022	11,149,090,000,000	17,474,004,125,790	30.04	30.49	0.99
95	PT Pelayaran Nasional Indonesia	2019	7,061,282,000,000	20,726,741,000,000	29.59	30.66	0.96
96		2020	7,253,039,000,000	52,255,951,000,000	29.61	31.59	0.94
97		2021	7,416,741,000,000	7,416,741,000,000	29.63	29.63	1.00
98		2022	7,713,978,000,000	7,713,978,000,000	29.67	29.67	1.00
99	PT Aviasi Pariwisata Indonesia	2022	94,664,000,000,000	718,110,073,161,654	32.18	34.21	0.94
100	Perum Lembaga	2019	6,120,804,000,000	6,120,804,000,000	29.44	29.44	1.00
101		2020	5,075,453,000,000	52,255,951,000,000	29.26	31.59	0.93

102	Penyelenggara Pelayanan Navigasi Penerbangan Indonesia	2021	4,627,602,000,000	52,179,258,000,000	29.16	31.59	0.92
103		2022	4,941,716,000,000	48,561,983,000,000	29.23	31.51	0.93
104	PT Telekomunikasi Indonesia	2019	221,208,000,000,000	4,306,272,488,000,000	33.03	36.00	0.92
105		2020	246,943,000,000,000	4,755,605,388,000,000	33.14	36.10	0.92
106		2021	277,184,000,000,000	2,445,437,662,000,000	33.26	35.43	0.94
107		2022	275,192,000,000,000	2,678,649,802,906,000	33.25	35.52	0.94
108	Perum Percetakan Uang Republik Indonesia	2019	6,065,562,000,000	20,726,741,000,000	29.43	30.66	0.96
109		2020	6,155,077,000,000	15,601,157,000,000	29.45	30.38	0.97
110		2021	5,770,908,360,598	15,460,068,360,598	29.38	30.37	0.97
111		2022	6,324,914,125,790	17,474,004,125,790	29.48	30.49	0.97

Lampiran 6.**Rincian Data Variabel Audit Fee**

No.	Nama Perusahaan	Tahun	Biaya Audit	AF
1	PT Perusahaan Listrik Negara (PLN)	2019	14,850,000,000	23.42
2		2020	27,500,000,000	24.04
3		2021	35,050,000,000	24.28
4		2022	37,460,000,000	24.35
5	PT Bio Farma	2019	250,800,000	19.34
6		2020	2,020,000,000	21.43
7		2021	503,800,000	20.04
8		2022	463,600,000	19.95
9	PT Krakatau Steel	2019	3,750,000,000	22.05
10		2020	4,250,000,000	22.17
11		2021	4,250,000,000	22.17
12		2022	8,364,888,632	22.85
13	PT Indonesia Asahan Alumunium	2020	3,280,000,000	21.91
14		2021	3,885,000,000	22.08
15		2022	22,601,000,000	23.84
16	Perum BULOG	2019	1,240,071,910	20.94
17		2020	1,239,000,000	20.94
18		2021	1,238,500,000	20.94
19	PT Pupuk Indonesia	2019	5,925,881,000	22.50
20		2020	19,500,000,000	23.69
21		2021	20,900,000,000	23.76
22		2022	20,700,000,000	23.75
23	Perum Perhutani	2019	2,475,000,000	21.63
24		2020	4,904,900,000	22.31
25		2021	3,810,000,000	22.06
26		2022	4,810,000,000	22.29
27	PT Reasuransi Indonesia Utama	2019	611,428,400	20.23
28		2020	713,020,000	20.39
29		2021	778,840,000	20.47
30		2022	860,000,000	20.57
31	PT Bahana Pembinaan Usaha Indonesia	2020	2,547,000,000	21.66
32		2021	1,900,000,000	21.37
33	PT TASPEN	2021	3,916,000,000	22.09
34		2022	3,866,000,000	22.08
35	Perum Perumnas	2019	1,300,000,000	20.99
36		2020	992,310,000	20.72
37		2021	632,500,000	20.27

38		2022	1,332,000,000	21.01
39	PT Adhi Karya	2019	1,320,000,000	21.00
40		2020	1,375,000,000	21.04
41		2021	1,430,000,000	21.08
42		2022	1,350,000,000	21.02
43		PT Utama Karya	2020	9,900,000,000
44	2021		9,200,000,000	22.94
45	2022		4,800,000,000	22.29
46	PT Semen Indonesia	2019	6,477,250,000	22.59
47		2020	7,733,350,000	22.77
48		2021	7,822,384,000	22.78
49		2022	35,875,000,000	24.30
50	PT Wijaya Karya	2019	924,269,000	20.64
51		2020	1,000,000,000	20.72
52		2021	1,025,000,000	20.75
53		2022	1,050,625,000	20.77
54	PT Jasa Marga	2019	3,410,077,700	21.95
55		2020	3,702,314,000	22.03
56		2021	3,700,760,000	22.03
57		2022	1,898,100,000	21.36
58	PT Waskita Karya	2019	3,822,500,000	22.06
59		2020	3,475,000,000	21.97
60		2021	3,685,000,000	22.03
61		2022	3,350,000,000	21.93
62	PT Pembangunan Perumahan	2019	660,000,000	20.31
63		2020	950,000,000	20.67
64		2021	997,500,000	20.72
65		2022	1,047,375,000	20.77
66	PT Bank Negara Indonesia	2019	12,900,000,000	23.28
67		2020	12,650,000,000	23.26
68		2021	22,175,000,000	23.82
69		2022	25,550,000,000	23.96
70	PT Bank Rakyat Indonesia	2019	10,700,000,000	23.09
71		2020	15,523,800,000	23.47
72		2021	13,715,296,000	23.34
73		2022	13,925,000,000	23.36
74	PT Bank Tabungan Negara	2019	2,650,000,000	21.70
75		2020	3,249,000,000	21.90
76		2021	4,050,000,000	22.12
77		2022	4,390,000,000	22.20

78	PT Bank Mandiri	2019	11,571,818,182	23.17
79		2020	13,232,827,089	23.31
80		2021	14,700,000,000	23.41
81		2022	15,943,636,364	23.49
82	PT Kereta Api Indonesia	2019	3,900,000,000	22.08
83		2020	3,712,000,000	22.03
84		2021	3,550,000,000	21.99
85		2022	4,270,000,000	22.17
86	PT ASDP Indonesia Ferry	2019	858,000,000	20.57
87		2020	1,040,000,000	20.76
88		2021	1,122,000,000	20.84
89		2022	1,655,587,200	21.23
90	PT Pelabuhan Indonesia	2022	10,000,010,917	23.03
91	PT Pos Indonesia	2019	1,750,000,000	21.28
92		2020	1,793,000,000	21.31
93		2021	1,747,762,500	21.28
94		2022	1,776,000,000	21.30
95	PT Pelayaran Nasional Indonesia	2019	417,750,000	19.85
96		2020	440,000,000	19.90
97		2021	410,300,000	19.83
98		2022	414,000,000	19.84
99	PT Aviiasi Pariwisata Indonesia	2022	1,911,975,000	21.37
100	Perum Lembaga Penyelenggara Pelayanan Navigasi Penerbangan Indonesia	2019	898,535,000	20.62
101		2020	1,183,187,500	20.89
102		2021	1,156,897,500	20.87
103		2022	1,166,249,250	20.88
104	PT Telekomunikasi Indonesia	2019	59,125,000,000	24.80
105		2020	65,386,000,000	24.90
106		2021	70,590,000,000	24.98
107		2022	65,140,000,000	24.90
108	Perum Percetakan Uang Republik Indonesia	2019	740,000,000	20.42
109		2020	766,953,495	20.46
110		2021	948,609,372	20.67
111		2022	1,125,000,000	20.84

Lampiran 7.**Rincian Data Variabel Auditor Switching**

No.	Nama Perusahaan	Tahun	Nama Auditor	AS
1	PT Perusahaan Listrik Negara (PLN)	2019	Dedy Sukrisnadi	1
2		2020	Yanto	1
3		2021	Yanto	0
4		2022	Yanto	0
5	PT Bio Farma	2019	Rudiana	0
6		2020	Iskariman Supardjo, CPA	1
7		2021	Iskariman Supardjo, CPA	0
8		2022	Iskariman Supardjo, CPA	0
9	PT Krakatau Steel	2019	Yusron	1
10		2020	Yusron	0
11		2021	Yusron	0
12		2022	Toto Harsono	1
13	PT Indonesia Asahan Alumunium	2020	Jusuf Wibisana	0
14		2021	Jusuf Wibisana	0
15		2022	Irhoan Tanudiredja	1
16	Perum BULOG	2019	Dr. Nunu Nurdiyaman	0
17		2020	Dr. Nunu Nurdiyaman	0
18		2021	Dr. Nunu Nurdiyaman	0
19	PT Pupuk Indonesia	2019	Rudi Hartono Purba	0
20		2020	Toto Harsono	1
21		2021	Toto Harsono	0
22		2022	Toto Harsono	0
23	Perum Perhutani	2019	Yusron	0
24		2020	Yusron	0
25		2021	Damestar Hutagalung	1
26		2022	Damestar Hutagalung	0
27	PT Reasuransi Indonesia Utama	2019	Rudi Hartono Purba	0
28		2020	Bimo Iman Santoso	1
29		2021	Bimo Iman Santoso	0
30		2022	Hertanto	1
31	PT Bahana Pembinaan Usaha Indonesia	2020	Drs. M. Jusuf Wibisana	1
32		2021	Drs. M. Jusuf Wibisana	1
33	PT TASPEN	2021	Bimo Iman Santoso	0
34		2022	Chairul Wismoyo	1
35	Perum Perumnas	2019	Sutomo	0
36		2020	Zulbadri, CPA	1
37		2021	Zulbadri, CPA	0

38		2022	Zulbadri, CPA	0
39	PT Adhi Karya	2019	Benny Andria	1
40		2020	Benny Andria	0
41		2021	Benny Andria	0
42		2022	Rudi Hartono Purba	1
43		PT Utama Karya	2020	Chrisna A. Wardhana
44	2021		Yusron Fauzan	1
45	2022		Ali Hery	1
46	PT Semen Indonesia	2019	M. Jusuf Wibisana	1
47		2020	M. Jusuf Wibisana	0
48		2021	M. Jusuf Wibisana	0
49		2022	Muhammad Irfan	1
50	PT Wijaya Karya	2019	Rudi Hartono Purba	0
51		2020	Rudi Hartono Purba	0
52		2021	Benny Andria	1
53		2022	Benny Andria	0
54	PT Jasa Marga	2019	Said Amru	0
55		2020	Dagmar Zevilianty Djamal	1
56		2021	Dagmar Zevilianty Djamal	0
57		2022	Dedy Sukrisnadi	1
58	PT Waskita Karya	2019	Rusli	0
59		2020	Rusli	0
60		2021	Henri Arifian	1
61		2022	Henri Arifian	0
62	PT Pembangunan Perumahan	2019	Bambang Karunawan	0
63		2020	Ali Hery	1
64		2021	Ali Hery	0
65		2022	Ali Hery	0
66	PT Bank Negara Indonesia	2019	Danil Setiadi Handaja	0
67		2020	Danil Setiadi Handaja	0
68		2021	M. Jusuf Wibisana	1
69		2022	M. Jusuf Wibisana	0
70	PT Bank Rakyat Indonesia	2019	Danil Setiadi Handaja	0
71		2020	Christophorus Alvin Kossim	1
72		2021	Christophorus Alvin Kossim	0
73		2022	Christophorus Alvin Kossim	0

74	PT Bank Tabungan Negara	2019	Muhammad Kurniawan	1
75		2020	Yovita	1
76		2021	Muhammad Kurniawan	1
77		2022	Muhammad Kurniawan	0
78	PT Bank Mandiri	2019	Benyanto Suherman	0
79		2020	Benyanto Suherman	0
80		2021	Lucy Luciana Suhenda	1
81		2022	Lucy Luciana Suhenda	0
82	PT Kereta Api Indonesia	2019	Benny Andria, CPA	0
83		2020	Benny Andria, CPA	0
84		2021	Rudi Hartono Purba	1
85		2022	Dedy Sukrisnadi	1
86	PT ASDP Indonesia Ferry	2019	Santoso	1
87		2020	Eishennoraz	1
88		2021	Eishennoraz	0
89		2022	Eishennoraz	0
90	PT Pelabuhan Indonesia	2022	Mochamad Dadang Syachruna	0
91	PT Pos Indonesia	2019	Raden Ginandjar	0
92		2020	Drs. Sikanto,	1
93		2021	Drs. Sikanto,	0
94		2022	Drs. Sikanto,	0
95	PT Pelayaran Nasional Indonesia	2019	Drs. Hartono, CA, CPA	1
96		2020	Welly Adrianto, CPA	1
97		2021	Indra Soesetiawan Ak., CA., CPA	1
98		2022	Indra Soesetiawan Ak., CA., CPA	0
99	PT Aviassi Pariwisata Indonesia	2022	Eishennoraz	0
100	Perum Lembaga Penyelenggara Pelayanan Navigasi Penerbangan Indonesia	2019	Acep Kusmayadi	1
101		2020	Leknor Joni	1
102		2021	Leknor Joni	0
103		2022	Leknor Joni	0
104	PT Telekomunikasi Indonesia	2019	Handri Tjendra	1
105		2020	Handri Tjendra	0
106		2021	Widya Arijanti	1
107		2022	Agung Purwanto	1
108	Perum Percetakan Uang Republik Indonesia	2019	Abdul Khoir, MSi, CA, CPA	1

109		2020	Bandana SE, Ak., CA, CPA, ACPA	1
110		2021	Bandana SE, Ak., CA, CPA, ACPA	0
111		2022	Bandana SE, Ak., CA, CPA, ACPA	0

Lampiran 8.

Hasil Output STATA Versi 17

1. Analisis Statistik Deskriptif

. sum

Variable	Obs	Mean	Std. dev.	Min	Max
AQ	111	.4414414	.498811	0	1
ACM	111	6.815315	4.585886	1	24
CI	111	.9422918	.0386995	.8490791	1
AF	111	21.90025	1.322895	19.34017	24.98015
AS	111	.4144144	.4948548	0	1

Sumber: Output STATA versi 17, Data Diolah Penulis

. tab AQ

AQ	Freq.	Percent	Cum.
0	62	55.86	55.86
1	49	44.14	100.00
Total	111	100.00	

. tab AS

AS	Freq.	Percent	Cum.
0	65	58.56	58.56
1	46	41.44	100.00
Total	111	100.00	

Sumber: Output STATA versi 17, Data Diolah Penulis

2. Uji Multikolinearitas

. corr AQ ACM CI AF AS
(obs=111)

	AQ	ACM	CI	AF	AS
AQ	1.0000				
ACM	0.1244	1.0000			
CI	-0.2645	-0.0048	1.0000		
AF	0.7587	0.1258	-0.0831	1.0000	
AS	0.0255	0.1692	0.0713	0.0502	1.0000

Sumber: Output STATA versi 17, Data Diolah Penulis

3. Uji Kelayakan Keseluruhan Model

```
. logit AQ ACM CI AF AS
```

```
Iteration 0: log likelihood = -76.176326  
Iteration 1: log likelihood = -25.045859  
Iteration 2: log likelihood = -23.632358  
Iteration 3: log likelihood = -23.541008  
Iteration 4: log likelihood = -23.540968  
Iteration 5: log likelihood = -23.540968
```

Logistic regression

```
Number of obs = 111  
LR chi2(4) = 105.27  
Prob > chi2 = 0.0000  
Pseudo R2 = 0.6910
```

Log likelihood = -23.540968

AQ	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
ACM	.0808105	.089933	0.90	0.369	-.0954549	.257076
CI	-47.36155	15.85732	-2.99	0.003	-78.44133	-16.28178
AF	3.554893	.7884616	4.51	0.000	2.009536	5.100249
AS	.5381593	.8157183	0.66	0.509	-1.060619	2.136938
_cons	-34.80829	12.50979	-2.78	0.005	-59.32702	-10.28955

Sumber: Output STATA versi 17, Data Diolah Penulis

4. Uji Kelayakan Model Regresi

```
. estat gof, group(10)
```

note: obs collapsed on 10 quantiles of estimated probabilities.

Goodness-of-fit test after logistic model

Variable: AQ

```
Number of observations = 111  
Number of groups = 10  
Hosmer-Lemeshow chi2(8) = 2.55
```

```
Prob > chi2 = 0.9593
```

Sumber: Output STATA versi 17, Data Diolah Penulis

5. Koefisien Determinasi

```
. logit AQ ACM CI AF AS
```

```
Iteration 0: log likelihood = -76.176326
Iteration 1: log likelihood = -25.045859
Iteration 2: log likelihood = -23.632358
Iteration 3: log likelihood = -23.541008
Iteration 4: log likelihood = -23.540968
Iteration 5: log likelihood = -23.540968
```

Logistic regression

Number of obs = 111

LR chi2(4) = 105.27

Prob > chi2 = 0.0000

Log likelihood = -23.540968

Pseudo R2 = 0.6910

AQ	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
ACM	.0808105	.089933	0.90	0.369	-.0954549	.257076
CI	-47.36155	15.85732	-2.99	0.003	-78.44133	-16.28178
AF	3.554893	.7884616	4.51	0.000	2.009536	5.100249
AS	.5381593	.8157183	0.66	0.509	-1.060619	2.136938
_cons	-34.80829	12.50979	-2.78	0.005	-59.32702	-10.28955

Sumber: Output STATA versi 17, Data Diolah Penulis

```
. fitstat
```

Measures of Fit for logit of AQ

Log-Lik Intercept Only:	-76.176	Log-Lik Full Model:	-23.541
D(106):	47.082	LR(4):	105.271
		Prob > LR:	0.000
McFadden's R2:	0.691	McFadden's Adj R2:	0.625
Maximum Likelihood R2:	0.613	Cragg & Uhler's R2:	0.821
McKelvey and Zavoina's R2:	0.894	Efron's R2:	0.718
Variance of y*:	30.941	Variance of error:	3.290
Count R2:	0.919	Adj Count R2:	0.816
AIC:	0.514	AIC*n:	57.082
BIC:	-452.128	BIC':	-86.433

Sumber: Output STATA versi 17, Data Diolah Penulis

6. Uji Hipotesis (Uji Simultan)

```
. logit AQ ACM CI AF AS
```

```
Iteration 0: log likelihood = -76.176326
Iteration 1: log likelihood = -25.045859
Iteration 2: log likelihood = -23.632358
Iteration 3: log likelihood = -23.541008
Iteration 4: log likelihood = -23.540968
Iteration 5: log likelihood = -23.540968
```

Logistic regression

Number of obs = 111

LR chi2(4) = 105.27

Prob > chi2 = 0.0000

Pseudo R2 = 0.6910

Log likelihood = -23.540968

AQ	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
ACM	.0808105	.089933	0.90	0.369	-.0954549	.257076
CI	-47.36155	15.85732	-2.99	0.003	-78.44133	-16.28178
AF	3.554893	.7884616	4.51	0.000	2.009536	5.100249
AS	.5381593	.8157183	0.66	0.509	-1.060619	2.136938
_cons	-34.80829	12.50979	-2.78	0.005	-59.32702	-10.28955

Sumber: Output STATA versi 17, Data Diolah Penulis

7. Uji Hipotesis (Uji Parsial)

```
. logit AQ ACM CI AF AS
```

```
Iteration 0: log likelihood = -76.176326
Iteration 1: log likelihood = -25.045859
Iteration 2: log likelihood = -23.632358
Iteration 3: log likelihood = -23.541008
Iteration 4: log likelihood = -23.540968
Iteration 5: log likelihood = -23.540968
```

Logistic regression

Number of obs = 111

LR chi2(4) = 105.27

Prob > chi2 = 0.0000

Pseudo R2 = 0.6910

Log likelihood = -23.540968

AQ	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
ACM	.0808105	.089933	0.90	0.369	-.0954549	.257076
CI	-47.36155	15.85732	-2.99	0.003	-78.44133	-16.28178
AF	3.554893	.7884616	4.51	0.000	2.009536	5.100249
AS	.5381593	.8157183	0.66	0.509	-1.060619	2.136938
_cons	-34.80829	12.50979	-2.78	0.005	-59.32702	-10.28955

Sumber: Output STATA versi 17, Data Diolah Penulis

8. Model Regresi Logistik

```
. logit AQ ACM CI AF AS
```

```
Iteration 0: log likelihood = -76.176326  
Iteration 1: log likelihood = -25.045859  
Iteration 2: log likelihood = -23.632358  
Iteration 3: log likelihood = -23.541008  
Iteration 4: log likelihood = -23.540968  
Iteration 5: log likelihood = -23.540968
```

Logistic regression

```
Number of obs = 111  
LR chi2(4) = 105.27  
Prob > chi2 = 0.0000  
Pseudo R2 = 0.6910
```

Log likelihood = -23.540968

AQ	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
ACM	.0808105	.089933	0.90	0.369	-.0954549	.257076
CI	-47.36155	15.85732	-2.99	0.003	-78.44133	-16.28178
AF	3.554893	.7884616	4.51	0.000	2.009536	5.100249
AS	.5381593	.8157183	0.66	0.509	-1.060619	2.136938
_cons	-34.80829	12.50979	-2.78	0.005	-59.32702	-10.28955

Sumber: Output STATA versi 17, Data Diolah Penulis