

Lampiran 1

Daftar Perusahaan yang Menjadi Objek Penelitian

No	Kode	Nama Perusahaan	No	Kode	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk	22	KIJA	Kawasan Industri Jababeka Tbk
2	ASRI	Alam Sutera Realty Tbk	23	LPCK	Lippo Cikarang Tbk
3	BEST	Bekasi Fajar Industrial Estate Tbk	24	LPKR	Lippo Karawaci Tbk
4	BIKA	Binakarya Jaya Abadi Tbk	25	MDLN	Modernland Realty Tbk
5	BIPP	Bhuwanatala Indah Permai Tbk	26	MMLP	Mega Manunggal Property Tbk
6	BKDP	Bukit Darmo Property Tbk	27	MTLA	Metropolitan Land Tbk
7	BKSL	Sentul City Tbk	28	MTSM	Metro Realty Tbk
8	BSDE	Bumi Serpong Damai Tbk	29	MYRX	Hanson International Tbk
9	COWL	Cowell Development Tbk	30	NIRO	City Retail Developments Tbk
10	CTRA	Ciputra Development Tbk	31	OMRE	Indonesia Prima Property Tbk
11	DART	Duta Anggada Realty Tbk	32	PLIN	Plaza Indonesia Realty Tbk
12	DILD	Intiland Development Tbk	33	PPRO	PP Properti Tbk
13	DMAS	Puradelta Lestari Tbk	34	PWON	Pakuwon Jati Tbk
14	DUTI	Duta Pertiwi Tbk	35	RBMS	Ristia Bintang Mahkotasejati Tbk
15	ELTY	Bakrieland Development Tbk	36	RDTX	Roda Vivatex Tbk
16	EMDE	Megapolitan Developments Tbk	37	RODA	Pikko Land Development Tbk
17	FMI	Fortune Mate Indonesia Tbk	38	SCBD	Danayasa Arthatama Tbk
18	GAMA	Gading Development Tbk	39	SMDM	Suryamas Dutamakmur Tbk
19	GPRA	Perdana Gapuraprima Tbk	40	SMRA	Summarecon Agung Tbk
20	GWSA	Greenwood Sejahtera Tbk	41	TARA	Sitara Propertindo Tbk
21	JRPT	Jaya Real Property Tbk			

Lampiran 2

Daftar Perusahaan yang Tidak Sesuai dengan Kriteria Sampel

No	Nama Perusahaan	Kode	Keterangan
1	Ciputra Property Tbk	CTRP	Pernah mengalami delisting
2	Ciputra Surya Tbk	CTRS	Pernah mengalami delisting
3	Lamicitra Nusantara Tbk	LAMI	Pernah mengalami delisting
4	Amidian Karyatama Tbk	ARMY	Tidak menyajikan laporan yang telah diaudit secara lengkap
5	Bekasi Asri Pemula Tbk	BAPA	Tidak menyajikan laporan yang telah diaudit secara lengkap
6	Bumi Citra Permai Tbk	BCIP	Tidak menyajikan laporan yang telah diaudit secara lengkap
7	Natura City Development Tbk	CITY	Tidak menyajikan laporan yang telah diaudit secara lengkap
8	Forza Land Indonesia Tbk	FORZ	Tidak menyajikan laporan yang telah diaudit secara lengkap
9	Gowa Makasar Tourism Development Tbk	GMTD	Tidak menyajikan laporan yang telah diaudit secara lengkap
10	Trimitra Propertindo Tbk	LAND	Tidak menyajikan laporan yang telah diaudit secara lengkap
11	Eureka Prima Jakarta Tbk	LCGP	Tidak menyajikan laporan yang telah diaudit secara lengkap
12	Metropolitan Kentjana Tbk	MKPI	Tidak menyajikan laporan yang telah diaudit secara lengkap
13	Pollux Properti International Tbk	POLL	Tidak menyajikan laporan yang telah diaudit secara lengkap
14	Jaya Sukses Makmur Sentosa Tbk	RISE	Tidak menyajikan laporan yang telah diaudit secara lengkap
15	Kota Satu Property Tbk	SATU	Tidak menyajikan laporan yang telah diaudit secara lengkap

Lampiran 3
Data Ln Total Asset

No	Kode	Tahun	CI	No	Kode	Tahun	CI
1	APLN	2015	23,924	22	KIJA	2015	29,907
		2016	23,970			2016	30,004
		2017	24,083			2017	30,053
		2018	24,110			2018	30,098
2	ASRI	2015	23,652	23	LPCK	2015	29,332
		2016	23,728			2016	29,363
		2017	23,755			2017	16,338
		2018	23,763			2018	15,966
3	BEST	2015	29,164	24	LPKR	2015	17,537
		2016	29,281			2016	17,635
		2017	29,375			2017	17,855
		2018	29,47			2018	17,724
4	BIKA	2015	28,391	25	MDLN	2015	30,184
		2016	28,507			2016	30,308
		2017	28,496			2017	30,312
		2018	28,478			2018	30,354
5	BIPP	2015	27,912	26	MMLP	2015	21,888
		2016	28,131			2016	22,101
		2017	28,19			2017	22,403
		2018	28,355			2018	22,53
6	BKSL	2015	30,042	27	MTLA	2015	22,01
		2016	30,061			2016	22,093
		2017	30,338			2017	22,296
		2018	30,419			2018	22,371
7	BKDP	2015	27,397	28	MTSM	2015	25,203
		2016	27,389			2016	25,162
		2017	27,387			2017	25,108
		2018	27,361			2018	25,042
8	BSDE	2015	31,215	29	MYRX	2015	29,747
		2016	31,276			2016	29,760
		2017	31,459			2017	29,934
		2018	31,584			2018	30,084
9	COWL	2015	28,895	30	NIRO	2015	28,775
		2016	28,882			2016	28,964
		2017	28,906			2017	29,219
		2018	28,948			2018	29,653

(Lanjutan)

Data Ln Total Asset

No	Kode	Tahun	CI	No	Kode	Tahun	CI
10	CTRA	2015	17,084	31	OMRE	2015	28,944
		2016	17,185			2016	29,081
		2017	17,277			2017	29,076
		2018	17,35			2018	29,079
11	DART	2015	20,423	32	PLIN	2015	22,265
		2016	20,221			2016	22,246
		2017	22,573			2017	22,258
		2018	22,656			2018	22,341
12	DILD	2015	29,962	33	PPRO	2015	29,302
		2016	30,103			2016	29,809
		2017	30,203			2017	30,162
		2018	30,285			2018	30,433
13	DUTI	2015	29,83	34	PWON	2015	23,656
		2016	29,902			2016	23,752
		2017	29,99			2017	23,874
		2018	30,168			2018	23,943
14	DMAS	2015	29,711	35	RBMS	2015	25,929
		2016	29,686			2016	25,844
		2017	29,642			2017	26,111
		2018	29,646			2018	27,523
15	ELTY	2015	30,318	36	RDTX	2015	28,258
		2016	30,275			2016	28,374
		2017	30,276			2017	28,455
		2018	30,242			2018	28,558
16	EMDE	2015	27,81	37	RODA	2015	28,804
		2016	27,941			2016	28,863
		2017	28,256			2017	28,981
		2018	28,371			2018	29,013
17	FMII	2015	27,093	38	SCBD	2015	22,44
		2016	27,372			2016	22,466
		2017	27,41			2017	22,478
		2018	27,57			2018	22,476

(Lanjutan)

Data Ln Total Asset

No	Kode	Tahun	CI	No	Kode	Tahun	CI
18	GAMA	2015	27,921	39	SMDM	2015	28,78
		2016	27,927			2016	28,762
		2017	27,969			2017	28,776
		2018	27,948			2018	28,781
19	GPRA	2015	28,085	40	SMRA	2015	23,655
		2016	28,082			2016	23,759
		2017	28,036			2017	23,799
		2018	28,06			2018	23,872
20	GWSA	2015	29,549	41	TARA	2015	27,889
		2016	29,572			2016	27,828
		2017	29,605			2017	27,842
		2018	29,645			2018	27,746
21	JRPT	2015	22,749				
		2016	22,861				
		2017	22,972				
		2018	23,079				

Lampiran 4
Data Audit Tenure

No	Kode	Tahun	KAP	Audit Tenure
1	APLN	2015	Osman Bing Satrio & Eny	1
		2016	Satria Bing Eny & Rekan	1
		2017	Satria Bing Eny & Rekan	2
		2018	Tanubrata Sutanto Fahmi Bambang & Rekan	1
2	ASRI	2015	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	1
		2016	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	2
		2017	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	1
		2018	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	2
3	BEST	2015	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	1
		2016	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	2
		2017	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	1
		2018	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	2
4	BIKA	2015	Tjahjadi & Tamara	1
		2016	Tjahjadi & Tamara	2
		2017	Tjahjadi & Tamara	1
		2018	Tjahjadi & Tamara	2
5	BIPP	2015	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	1
		2016	Johan Malonda Mustika & Rekan	1
		2017	Johan Malonda Mustika & Rekan	2
		2018	Johan Malonda Mustika & Rekan	3
6	BKSL	2015	Tanubrata Sutanto Fahmi & Rekan	1
		2016	Tanubrata Sutanto Fahmi Bambang & Rekan	1
		2017	Tanubrata Sutanto Fahmi Bambang & Rekan	2
		2018	Tanubrata Sutanto Fahmi Bambang & Rekan	3
7	BKDP	2015	Doli, Bambang, Sulistiyanto, Dadang & Ali	1
		2016	Doli, Bambang, Sulistiyanto, Dadang & Ali	2
		2017	Warnoyo dan Mennix	1
		2018	Andi Ruswandi Wisnu & Rekan	1
8	BSDE	2015	Mulyamin Sensi Suryanto & Lianny	1
		2016	Mirawati Sensi Idris	1
		2017	Mirawati Sensi Idris	2
		2018	Mirawati Sensi Idris	3
9	COWL	2015	Teramihardja, Pradhono & Chandra	1
		2016	Teramihardja, Pradhono & Chandra	2
		2017	Teramihardja, Pradhono & Chandra	3
		2018	Teramihardja, Pradhono & Chandra	4

(Lanjutan)

Data Audit Tenure

No	Kode	Tahun	KAP	Audit Tenure
10	CTRA	2015	Purwantono, Sungkoro & Surja	1
		2016	Purwantono, Sungkoro & Surja	2
		2017	Purwantono, Sungkoro & Surja	3
		2018	Purwantono, Sungkoro & Surja	4
11	DART	2015	Purwantono, Sungkoro & Surja	1
		2016	Purwantono, Sungkoro & Surja	2
		2017	Purwantono, Sungkoro & Surja	3
		2018	Purwantono, Sungkoro & Surja	4
12	DILD	2015	Mulyamin Sensi Suryanto & Lianny	1
		2016	Mirawati Sensi Idris	1
		2017	Mirawati Sensi Idris	2
		2018	Mirawati Sensi Idris	3
13	DUTI	2015	Mulyamin Sensi Suryanto & Lianny	1
		2016	Mirawati Sensi Idris	1
		2017	Mirawati Sensi Idris	2
		2018	Mirawati Sensi Idris	3
14	DMAS	2015	Mulyamin Sensi Suryanto & Lianny	1
		2016	Mirawati Sensi Idris	1
		2017	Mirawati Sensi Idris	2
		2018	Mirawati Sensi Idris	3
15	ELTY	2015	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	1
		2016	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	2
		2017	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	3
		2018	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	4
16	EMDE	2015	Jansen Ramdan	1
		2016	Jansen Ramdan	2
		2017	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	1
		2018	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	2
17	FMII	2015	Supoyo, Sutjahjo, Subyantara & Rekan	1
		2016	Heliantono & Rekan	1
		2017	Heliantono & Rekan	2
		2018	Heliantono & Rekan	3
18	GAMA	2015	Herman Dody Tanumihardja & Rekan	1
		2016	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	1
		2017	Tanubrata Sutanto Fahmi Bambang & Rekan	1
		2018	Doli, Bambang, Sulistiyanto, Dadang & Ali	1

(Lanjutan)

Data Audit Tenure

No	Kode	Tahun	KAP	Audit Tenure
19	GPRA	2015	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	1
		2016	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	2
		2017	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	3
		2018	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	4
20	GWSA	2015	Osman Bing Satrio & Eny	1
		2016	Satria Bing Eny & Rekan	1
		2017	Satria Bing Eny & Rekan	2
		2018	Tanubrata Sutanto Fahmi Bambang & Rekan	1
21	JRPT	2015	Amir abadi jusuf, aryanto, mawar & Rekan	1
		2016	Amir abadi jusuf, aryanto, mawar & Rekan	2
		2017	Amir abadi jusuf, aryanto, mawar & Rekan	3
		2018	Amir abadi jusuf, aryanto, mawar & Rekan	4
22	KIJA	2015	Tanubrata Sutanto Fahmi & Rekan	1
		2016	Tanubrata Sutanto Fahmi Bambang & Rekan	2
		2017	Tanubrata Sutanto Fahmi Bambang & Rekan	3
		2018	Tanubrata Sutanto Fahmi Bambang & Rekan	4
23	LPCK	2015	Amir abadi jusuf, aryanto, mawar & Rekan	1
		2016	Amir abadi jusuf, aryanto, mawar & Rekan	2
		2017	Amir abadi jusuf, aryanto, mawar & Rekan	3
		2018	Amir abadi jusuf, aryanto, mawar & Rekan	4
24	LPKR	2015	Amir abadi jusuf, aryanto, mawar & Rekan	1
		2016	Amir abadi jusuf, aryanto, mawar & Rekan	2
		2017	Amir abadi jusuf, aryanto, mawar & Rekan	3
		2018	Amir abadi jusuf, aryanto, mawar & Rekan	4
25	MDLN	2015	Tanubrata Sutanto Fahmi & Rekan	1
		2016	Tanubrata Sutanto Fahmi Bambang & Rekan	1
		2017	Tanubrata Sutanto Fahmi Bambang & Rekan	2
		2018	Tanubrata Sutanto Fahmi Bambang & Rekan	3
26	MMLP	2015	Hendrawinata Eddy Siddharta & Tanzil	1
		2016	Tanudiredja, Wibisana, Rintis & Rekan	1
		2017	Tanudiredja, Wibisana, Rintis & Rekan	2
		2018	Tanudiredja, Wibisana, Rintis & Rekan	3
27	MTLA	2015	Osman Bing Satrio & Eny	1
		2016	Satria Bing Eny & Rekan	1
		2017	Satria Bing Eny & Rekan	2
		2018	Tanudiredja, Wibisana, Rintis & Rekan	1

(Lanjutan)

Data Audit Tenure

No	Kode	Tahun	KAP	Audit Tenure
28	MTSM	2015	Maksum, Suyamto, dan Hirdjan	1
		2016	Maksum, Suyamto, dan Hirdjan	2
		2017	Maksum, Suyamto, dan Hirdjan	3
		2018	Maksum, Suyamto, dan Hirdjan	4
29	MYRX	2015	Purwantono, Sungkoro & Surja	1
		2016	Purwantono, Sungkoro & Surja	2
		2017	Purwantono, Sungkoro & Surja	3
		2018	Mirawati Sensi Idris	1
30	NIRO	2015	Tanubrata Sutanto Fahmi & Rekan	1
		2016	Tanudiredja, Wibisana, Rintis & Rekan	1
		2017	Tanudiredja, Wibisana, Rintis & Rekan	2
		2018	Tanudiredja, Wibisana, Rintis & Rekan	3
31	O MRE	2015	Osman Bing Satrio & Eny	1
		2016	Satria Bing Eny & Rekan	1
		2017	Satria Bing Eny & Rekan	2
		2018	Satria Bing Eny & Rekan	3
32	PLIN	2015	Osman Bing Satrio & Eny	1
		2016	Satria Bing Eny & Rekan	1
		2017	Satria Bing Eny & Rekan	2
		2018	Satria Bing Eny & Rekan	3
33	PPRO	2015	Soejatna, Mulyana & Rekan	1
		2016	Soejatna, Mulyana & Rekan	2
		2017	Hertanto, Grace, Karunawan	1
		2018	Hertanto, Grace, Karunawan	2
34	PWON	2015	Osman Bing Satrio & Eny	1
		2016	Satria Bing Eny & Rekan	1
		2017	Satria Bing Eny & Rekan	2
		2018	Satria Bing Eny & Rekan	3
35	RBMS	2015	Anwar & Rekan	1
		2016	Anwar & Rekan	2
		2017	Anwar & Rekan	3
		2018	Anwar & Rekan	4
36	RDTX	2015	Johan Malonda Mustika & Rekan	1
		2016	Joachim Poltak Lian & Rekan	1
		2017	Johan Malonda Mustika & Rekan	1
		2018	Johan Malonda Mustika & Rekan	2

(Lanjutan)

Data Audit Tenure

No	Kode	Tahun	KAP	Audit Tenure
37	RODA	2015	Morhan dan Rekan	1
		2016	Morhan dan Rekan	2
		2017	Amir abadi jusuf, aryanto, mawar & Rekan	1
		2018	Amir abadi jusuf, aryanto, mawar & Rekan	2
38	SCBD	2015	Mulyamin Sensi Suryanto & Lianny	1
		2016	Mirawati Sensi Idris	1
		2017	Mirawati Sensi Idris	2
		2018	Mirawati Sensi Idris	3
39	SMDM	2015	Hadori Sugiarto Adi & Rekan	1
		2016	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	1
		2017	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	2
		2018	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	3
40	SMRA	2015	Purwantono, Sungkoro & Surja	1
		2016	Purwantono, Sungkoro & Surja	2
		2017	Purwantono, Sungkoro & Surja	3
		2018	Purwantono, Sungkoro & Surja	4
41	TARA	2015	Tanubrata Sutanto Fahmi & Rekan	1
		2016	Tanubrata Sutanto Fahmi Bambang & Rekan	1
		2017	Tanubrata Sutanto Fahmi Bambang & Rekan	2
		2018	Tanubrata Sutanto Fahmi Bambang & Rekan	3

Lampiran 5**Data Reputasi Kantor Akuntan Publik**

No	Kode	Tahun	Afiliasi	Reputasi KAP
1	APLN	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
		2018	BDO	0
2	ASRI	2015	PKF	0
		2016	PKF	0
		2017	PKF	0
		2018	PKF	0
3	BEST	2015	PKF	0
		2016	PKF	0
		2017	PKF	0
		2018	PKF	0
4	BIKA	2015	Morison Ksi	0
		2016	Morison Ksi	0
		2017	Morison Ksi	0
		2018	Morison Ksi	0
5	BIPP	2015	Crowe Indonesia	0
		2016	Baker Tilly International	0
		2017	Baker Tilly International	0
		2018	Baker Tilly International	0
6	BKSL	2015	BDO	0
		2016	BDO	0
		2017	BDO	0
		2018	BDO	0
7	BKDP	2015	BKR International	0
		2016	BKR International	0
		2017	WNJM	0
		2018	ARR	0
8	BSDE	2015	Moore Stephens	0
		2016	Moore Stephens	0
		2017	Moore Stephens	0
		2018	Moore Stephens	0
9	COWL	2015	Rodl & Partner	0
		2016	Rodl & Partner	0
		2017	Rodl & Partner	0
		2018	Rodl & Partner	0

(Lanjutan)

Data Reputasi Kantor Akuntan Publik

No	Kode	Tahun	Afiliasi	Reputasi KAP
10	CTRA	2015	EY	1
		2016	EY	1
		2017	EY	1
		2018	EY	1
11	DART	2015	EY	1
		2016	EY	1
		2017	EY	1
		2018	EY	1
12	DILD	2015	Moore Stephens	0
		2016	Moore Stephens	0
		2017	Moore Stephens	0
		2018	Moore Stephens	0
13	DUTI	2015	Moore Stephens	0
		2016	Moore Stephens	0
		2017	Moore Stephens	0
		2018	Moore Stephens	0
14	DMAS	2015	Moore Stephens	0
		2016	Moore Stephens	0
		2017	Moore Stephens	0
		2018	Moore Stephens	0
15	ELTY	2015	Crowe Indonesia	0
		2016	Crowe Indonesia	0
		2017	Crowe Indonesia	0
		2018	Crowe Indonesia	0
16	EMDE	2015	Affilica International	0
		2016	Affilica International	0
		2017	PKF	0
		2018	PKF	0
17	FMII	2015	SSS	0
		2016	Parker Rendall International	0
		2017	Parker Rendall International	0
		2018	Parker Rendall International	0
18	GAMA	2015	IGAL	0
		2016	PKF	0
		2017	BDO	0
		2018	BKR International	0

(Lanjutan)

Data Reputasi Kantor Akuntan Publik

No	Kode	Tahun	Afiliasi	Reputasi KAP
19	GPRA	2015	Crowe Indonesia	0
		2016	Crowe Indonesia	0
		2017	Crowe Indonesia	0
		2018	Crowe Indonesia	0
20	GWSA	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
		2018	BDO	0
21	JRPT	2015	RSM	0
		2016	RSM	0
		2017	RSM	0
		2018	RSM	0
22	KIJA	2015	BDO	0
		2016	BDO	0
		2017	BDO	0
		2018	BDO	0
23	LPCK	2015	RSM	0
		2016	RSM	0
		2017	RSM	0
		2018	RSM	0
24	LPKR	2015	RSM	0
		2016	RSM	0
		2017	RSM	0
		2018	RSM	0
25	MDLN	2015	BDO	0
		2016	BDO	0
		2017	BDO	0
		2018	BDO	0
26	MMLP	2015	Kreston	0
		2016	PwC	1
		2017	PwC	1
		2018	PwC	1
27	MTLA	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
		2018	PwC	1

(Lanjutan)

Daftar Reputasi Kantor Akuntan Publik

No	Kode	Tahun	Afiliasi	Reputasi KAP
28	MTSM	2015	HMS	0
		2016	HMS	0
		2017	HMS	0
		2018	HMS	0
29	MYRX	2015	EY	1
		2016	EY	0
		2017	EY	0
		2018	Moore Stephens	0
30	NIRO	2015	BDO	0
		2016	PwC	1
		2017	PwC	1
		2018	PwC	1
31	OMRE	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
		2018	Deloitte	1
32	PLIN	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
		2018	Deloitte	1
33	PPRO	2015	SMR	0
		2016	SMR	0
		2017	HGK Firm	0
		2018	HGK Firm	0
34	PWON	2015	Deloitte	1
		2016	Deloitte	1
		2017	Deloitte	1
		2018	Deloitte	1
35	RBMS	2015	DFK International	0
		2016	DFK International	0
		2017	DFK International	0
		2018	DFK International	0
36	RDTX	2015	Baker Tilly International	0
		2016	LEA Global	0
		2017	Baker Tilly International	0
		2018	Baker Tilly International	0

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		2018	RSM	0
38	SCBD	2015	Moore Stephens	0
		2016	Moore Stephens	0
		2017	Moore Stephens	0
		2018	Moore Stephens	0
39	SMDM	2015	HLB	0
		2016	Crowe Indonesia	0
		2017	Crowe Indonesia	0
		2018	Crowe Indonesia	0
40	SMRA	2015	EY	1
		2016	EY	1
		2017	EY	1
		2018	EY	1
41	TARA	2015	BDO	0
		2016	BDO	0
		2017	BDO	0
		2018	BDO	0

Lampiran 6

Titik Presentase Distribusi $\alpha = 5\%$

DF	Probabilitas				
	0,5	0,1	0,05	0,01	0,05
1	0,45494	2,70554	3,84146	6,63490	3,84146
2	1,38629	4,60517	5,99146	9,21034	5,99146
3	2,36597	6,25139	7,81473	11,34487	7,81473
4	3,35669	7,77944	9,48773	13,27670	9,48773
5	4,35146	9,23636	11,07050	15,08627	11,07050
6	5,34812	10,64464	12,59159	16,81189	12,59159
7	6,34581	12,01704	14,06714	18,47531	14,06714
8	7,34412	13,36157	15,50731	20,09024	15,50731
9	8,34283	14,68366	16,91898	21,66599	16,91898
10	9,34182	15,98718	18,30704	23,20925	18,30704
100	99,33413	118,49800	124,34211	135,80672	124,34211
101	100,33412	119,58867	125,45842	136,97100	125,45842
102	101,33411	120,67888	126,57415	138,13447	126,57415
103	102,33411	121,76865	127,68931	139,29714	127,68931
104	103,33410	122,85798	128,80391	140,45901	128,80391
105	104,33409	123,94688	129,91796	141,62011	129,91796
106	105,33408	125,03536	131,03146	142,78044	131,03146
107	106,33408	126,12342	132,14442	143,94002	132,14442
108	107,33407	127,21106	133,25686	145,09884	133,25686
109	108,33406	128,29830	134,36878	146,25694	134,36878
110	109,33406	129,38514	135,48018	147,41431	135,48018
120	119,33400	140,23257	146,56736	158,95017	146,56736
130	129,33394	151,04520	157,60992	170,42313	157,60992
140	139,33390	161,82699	168,61295	181,84034	168,61295
150	149,33386	172,58121	179,58063	193,20769	179,58063
151	150,33386	173,65522	180,67560	194,34188	180,67560
152	151,33386	174,72899	181,77025	195,47562	181,77025
153	152,33385	175,80252	182,86458	196,60893	182,86458
154	153,33385	176,87580	183,95861	197,74179	183,95861
155	154,33385	177,94885	185,05233	198,87423	185,05233
156	155,33384	179,02166	186,14575	200,00624	186,14575
157	156,33384	180,09424	187,23887	201,13783	187,23887
158	157,33384	181,16658	188,33169	202,26900	188,33169
159	158,33383	182,23870	189,42422	203,39975	189,42422
160	159,33383	183,31058	190,51646	204,53009	190,51646

Lampiran 7
Hasil Olah Data SPSS 25

Case Processing Summary			
Unweighted Cases ^a		N	Percent
	Included in Analysis	158	100.0
Selected Cases	Missing Cases	0	.0
	Total	158	100.0
Unselected Cases		0	.0
Total		158	100.0

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

Dependent Variable Encoding	
Original Value	Internal Value
0	0
1	1

Block 0 : Beginning block

Iteration History^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	219.009	.025
	2	219.009	.025

a. Constant is included in the model.
b. Initial -2 Log Likelihood: 219.009
c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

Classification Table^{a,b}				
Observed		Predicted		Percentage Correct
		0	1	
Step 0	Y	0	78	.0
		1	80	100.0
Overall Percentage				50.6

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	.025	.159	.025	1	.874	1.026

(Lanjutan)

Hasil Olah Data SPSS 25

Variables not in the Equation					
		Score	df	Sig.	
Step 0	Variables	X1	3.658	1	.056
		X2	26.173	1	.000
		X3	.408	1	.523
	Overall Statistics	30.918	3	.000	

Block 1 : Method = Enter

Iteration History^{a,b,c,d}						
Iteration		-2 Log likelihood	Coefficients			
			Constant	X1	X2	X3
Step 1	1	185.649	1.206	.097	.902	-.725
	2	184.457	1.864	.130	1.093	-.928
	3	184.444	1.953	.134	1.113	-.952
	4	184.444	1.955	.134	1.113	-.952
	5	184.444	1.955	.134	1.113	-.952

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 219.009

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	34.565	3	.000
	Block	34.565	3	.000
	Model	34.565	3	.000

Model Summary				
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square	
1	184.444 ^a	.196	.262	

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	3.690	8	.884	

(Lanjutan)

Hasil Olah Data SPSS 25

Contingency Table for Hosmer and Lemeshow Test						
		Y = 0		Y = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	12	12.579	4	3.421	16
	2	9	11.458	7	4.542	16
	3	12	11.049	4	4.951	16
	4	11	10.630	5	5.370	16
	5	11	9.024	5	6.976	16
	6	7	7.391	9	8.609	16
	7	6	6.637	10	9.363	16
	8	5	4.753	11	11.247	16
	9	4	3.262	12	12.738	16
	10	1	1.216	13	12.784	14

Classification Table ^a					
Observed		Predicted		Percentage Correct	
		Y			
		0	1		
Step 1	Y	0	54	24	69.2
		1	22	58	72.5
Overall Percentage					70.9

a. The cut value is .500

Variables in the Equation									
	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 ^a	X1	.134	.062	4.670	1	.031	.875	.774	.988
	X2	1.113	.237	22.120	1	.000	3.045	1.914	4.843
	X3	-.952	.491	3.764	1	.052	.386	.148	1.010
	Constant	1.955	1.757	1.238	1	.266	7.060		

a. Variable(s) entered on step 1: X1, X2, X3.

Correlation Matrix					
		Constant	X1	X2	X3
		Step 1	Constant	1.000	-.969
X1	-.969		1.000	-.091	.524
X2	-.127		-.091	1.000	-.137
X3	-.537		.524	-.137	1.000

(Lanjutan)
Hasil Olah Data SPSS 25

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable		
		Y			Resid	ZResid	SResid
107	S	0**	.873	1	-.873	-2.624	-2.054

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

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

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