

# **LAMPIRAN**

## Lampiran 1

### DAFTAR NAMA PERUSAHAAN SAMPEL

No	Kode	Nama Perusahaan
1.	INTP	PT Indocement Tunggul Prakarsa Tbk
2.	ARNA	PT Arwana Citramulia Tbk
3.	MLIA	PT Mulia Industrindo Tbk
4.	TOTO	PT Surya Toto Indonesia Tbk
5.	BAJA	PT Saranacentral Bajatama Tbk
6.	BTON	PT Betonjaya Manunggal Tbk
7.	JKSW	PT Jakarta Kyoei Steel Works Tbk
8.	JPRS	PT Jaya Pari Steel Tbk
9.	DPNS	PT Duta Pertiwi Nusantara Tbk
10.	EKAD	PT Ekadharma International Tbk
11.	INCI	PT Intanwijaya Internasional Tbk
12.	SRSN	PT Indo Acidatama Tbk
13.	AKPI	PT Argha Karya Prima Industry Tbk
14.	APLI	PT Asiaplast Industries Tbk
15.	IGAR	PT Champion Pacific Indonesia Tbk
16.	SIAP	PT Sekawan Intipratama Tbk
17.	TRST	PT Trias Sentosa Tbk
18.	JPFA	PT Japfa Comfeed Indonesia Tbk
19.	MAIN	PT Malindo Feedmill Tbk
20.	SIPD	PT Sierad Produce Tbk
21.	ALDO	PT Alkindo Naratama Tbk
22.	SPMA	PT Suparma Tbk
23.	ASII	PT Astra International Tbk
24.	IMAS	PT Indomobil Sukses International Tbk
25.	LPIN	PT Multi Prima Sejahtera Tbk
26.	SMSM	PT Selamat Sempurna Tbk
27.	TRIS	PT Trisula International Tbk
28.	JECC	PT Jembo Cable Company Tbk
29.	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
30.	DLTA	PT Delta Djakarta Tbk
31.	INDF	PT Indofood Sukses Makmur Tbk
32.	MLBI	PT Multi Bintang Indonesia Tbk
33.	MYOR	PT Mayora Indah Tbk
34.	PSDN	PT Prasadha Aneka Niaga Tbk
35.	SKBM	PT Sekar Bumi Tbk
36.	GGRM	PT Gudang Garam Tbk
37.	KLBF	PT Kalbe Farma Tbk
38.	MERK	PT Merck Tbk
39.	MBTO	PT Martino Berto Tbk
40.	KICI	PT Kedaung Indah Can Tbk

## Lampiran 2

### PEMILIHAN SAMPEL PERUSAHAAN

No	Keterangan	Tidak Memenuhi Kriteria	Memenuhi Kriteria
1	Perusahaan manufaktur yang terdaftar di BEI pada tahun 2015-2017.		141
2	Perusahaan manufaktur yang mempublikasikan laporan keuangan sepanjang tahun 2015-2017	(28)	113
3	Perusahaan yang laporan keuangannya telah diaudit.		113
4	Perusahaan yang pernah melakukan <i>voluntary auditor switching</i> dalam periode 2015-2017.	(24)	89
5	Perusahaan yang mempublikasikan informasi secara lengkap yang dapat digunakan untuk memenuhi variabel independen dan variabel dependen.	(25)	64
6	Laporan keuangan menggunakan satuan mata uang rupiah (Rp)	(24)	40
Jumlah			40
Jumlah x 3			120

**Lampiran 3****DATA VOLUNTARY AUDITOR SWITCHING**

NO	Kode Perusahaan	TAHUN		
		2015	2016	2017
1.	INTP	1	0	0
2.	ARNA	1	0	1
3.	MLIA	0	1	0
4.	TOTO	0	1	1
5.	BAJA	0	0	1
6.	BTON	0	0	1
7.	JKSW	0	1	0
8.	JPRS	0	0	1
9.	DPNS	1	0	0
10.	EKAD	1	1	0
11.	INCI	1	0	0
12.	SRSN	0	0	1
13.	AKPI	1	0	0
14.	APLI	0	0	1
15.	IGAR	0	0	1
16.	SIAP	1	0	0
17.	TRST	0	1	1
18.	JPFA	0	1	1
19.	MAIN	1	1	1
20.	SIPD	0	1	1
21.	ALDO	0	0	1
22.	SPMA	0	1	1
23.	ASII	0	0	1
24.	IMAS	1	1	0
25.	LPIN	1	0	0
26.	SMSM	0	0	1
27.	TRIS	1	1	1
28.	JECC	0	1	1
29.	SCCO	0	0	1
30.	DLTA	0	0	1
31.	INDF	1	1	0
32.	MLBI	1	0	1
33.	MYOR	0	1	0
34.	PSDN	1	1	1
35.	SKBM	1	1	0
36.	GGRM	0	1	0

37.	KLBF	1	0	1
38.	MERK	0	1	1
39.	MBTO	0	1	0
40.	KICI	1	0	0

**Lampiran 4**

**DATA AUDIT FEE**

NO	Kode Perusahaan	Professional Fee (Audit Fee)		
		2015	2016	2017
1.	INTP	35211000000	39076000000	60663000000
2.	ARNA	2933292804	2917496021	3943462642
3.	MLIA	2412795000	5069659000	9191796000
4.	TOTO	13159702233	4625068383	6246506513
5.	BAJA	954916282	354161727	476049400
6.	BTON	119900000	238725450	241869388
7.	JKSW	120500000	89500000	87500000
8.	JPRS	285233197	163750000	379649089
9.	DPNS	297420191	178808736	274277750
10.	EKAD	1542118240	1628971093	1836579611
11.	INCI	229852200	161500000	181825000
12.	SRSN	1306792000	1071455000	1404822000
13.	AKPI	3730643000	3437060000	3625834000
14.	APLI	4922367374	1501599950	1862463079
15.	IGAR	820174862	1272772103	2454736975
16.	SIAP	443034470	1349361818	798600000
17.	TRST	2146030393	1735472963	2204204901
18.	JPFA	26772000000	48011000000	45173000000
19.	MAIN	7595238000	6065187000	7507501000
20.	SIPD	19653052177	28092993200	35709000000
21.	ALDO	596368646	764738002	1533219244
22.	SPMA	4346409855	7970351900	8424812918
23.	ASII	1504000000	1778000000	2788000000
24.	IMAS	18046303110	15610999140	14075198094
25.	LPIN	14827231724	3331577400	2160720710
26.	SMSM	4988000000	4744000000	6479000000
27.	TRIS	4963793300	7602737274	7160409552
28.	JECC	2319314000	1159831000	1940086000
29.	SCCO	1046351407	2727089294	3834703317
30.	DLTA	4286136000	3887366000	5253770000
31.	INDF	85097000000	86106000000	87219000000
32.	MLBI	135477000000	116589000000	91086000000
33.	MYOR	6371646804	9631170654	8577181253
34.	PSDN	4720425062	7426705542	4655590431
35.	SKBM	1205085401	1498108184	2453203473
36.	GGRM	75043000000	92382000000	90416000000

37.	KLBF	29951262401	31657019673	39213562621
38.	MERK	9983554000	6607959000	31913474000
39.	MBTO	1414255338	3476041465	2714776574
40.	KICI	237041639	266625850	166231600

Lampiran 5

**DATA LN AUDIT FEE**

NO	Kode Perusahaan	LN Professional Fee (Audit Fee)		
		2015 LN	2016 LN	2017 LN
1.	INTP	24,28462437	24,3887743	24,82859979
2.	ARNA	21,79939145	21,79399156	22,09532502
3.	MLIA	21,60405166	22,34653939	22,94157718
4.	TOTO	23,30042514	22,25475699	22,55528819
5.	BAJA	20,67713423	19,68526422	19,98103219
6.	BTON	18,60216862	19,2908247	19,30390842
7.	JKSW	18,60716031	18,30974918	18,28714935
8.	JPRS	19,46881764	18,91385143	19,75475793
9.	DPNS	19,51065648	19,00182728	19,42965184
10.	EKAD	21,15642279	21,21121442	21,33117077
11.	INCI	19,25294705	18,9000157	19,01855524
12.	SRSN	20,99084112	20,79228337	21,06317644
13.	AKPI	22,03984644	21,95788229	22,01135017
14.	APLI	22,31705543	21,12979701	21,34516568
15.	IGAR	20,52502812	20,96446312	21,62128545
16.	SIAP	19,90915814	21,02289759	20,49837075
17.	TRST	21,48688564	21,27454581	21,51363269
18.	JPFA	24,0106224	24,59469599	24,5337654
19.	MAIN	22,75078731	22,52583121	22,73916849
20.	SIPD	23,70149849	24,05878603	24,29866859
21.	ALDO	20,20636957	20,45504385	21,15063544
22.	SPMA	22,19261602	22,79899448	22,85444711
23.	ASII	21,13139406	21,29875497	21,74859033
24.	IMAS	23,61620669	23,47124158	23,36768009
25.	LPIN	23,41973131	21,92671172	21,49370767
26.	SMSM	22,33030086	22,2801465	22,59183201
27.	TRIS	22,32543606	22,75177419	22,69183302
28.	JECC	21,56453729	20,87154014	21,38599814
29.	SCCO	20,7685751	21,72650068	22,06735791
30.	DLTA	22,17865146	22,08099764	22,38221175
31.	INDF	25,16705762	25,17884493	25,19168803
32.	MLBI	25,63206772	25,48192077	25,23506995
33.	MYOR	22,5751238	22,98827062	22,87237117
34.	PSDN	22,27516469	22,7283482	22,26133458
35.	SKBM	20,90981627	21,12746894	21,62066055
36.	GGRM	25,04132712	25,24919799	25,22768708



37.	KLBF	24,12283731	24,17822575	24,39228851
38.	MERK	23,02420498	22,61154067	24,18629414
39.	MBTO	21,06986897	21,96915997	21,72197549
40.	KICI	19,28374638	19,40135692	18,92889255

**Lampiran 6****DATA OPINI GOING CONCERN**

NO	Kode Perusahaan	Opini Going Concern		
		2015	2016	2017
1.	INTP	0	0	0
2.	ARNA	0	0	0
3.	MLIA	0	0	0
4.	TOTO	0	0	0
5.	BAJA	0	0	0
6.	BTON	0	0	0
7.	JKSW	1	1	1
8.	JPRS	0	0	0
9.	DPNS	0	0	0
10.	EKAD	0	0	0
11.	INCI	0	0	0
12.	SRSN	0	0	0
13.	AKPI	0	0	0
14.	APLI	0	0	0
15.	IGAR	0	0	0
16.	SIAP	0	0	1
17.	TRST	0	0	0
18.	JPFA	0	0	0
19.	MAIN	0	0	0
20.	SIPD	0	0	0
21.	ALDO	0	0	0
22.	SPMA	0	0	0
23.	ASII	0	0	0
24.	IMAS	0	0	0
25.	LPIN	0	0	0
26.	SMSM	0	0	0
27.	TRIS	0	0	0
28.	JECC	0	0	0
29.	SCCO	0	0	0
30.	DLTA	0	0	0
31.	INDF	0	0	0
32.	MLBI	0	0	0
33.	MYOR	0	0	0
34.	PSDN	0	0	0
35.	SKBM	0	0	0
36.	GGRM	0	0	0

37.	KLBF	0	0	0
38.	MERK	0	0	0
39.	MBTO	0	0	0
40.	KICI	0	0	0

Lampiran 7

**DATA FINANCIAL DISTRESS**

NO	Kode Perusahaan	Financial Distress (%)		
		2015	2016	2017
1.	INTP	0,136491818	0,133059501	0,149218693
2.	ARNA	0,374656617	0,385641402	0,357166186
3.	MLIA	0,843509641	0,791146046	0,661769577
4.	TOTO	0,326330411	0,409680647	0,202931126
5.	BAJA	0,829629427	0,801040769	0,818251168
6.	BTON	0,185738018	0,190405996	0,157289839
7.	JKSW	2,660630865	2,83373273	2,132685943
8.	JPRS	0,084803128	0,12269893	0,185277725
9.	DPNS	0,120907371	0,279827386	0,131789906
10.	EKAD	0,250788521	0,157298883	0,168116691
11.	INCI	0,09138966	0,09847701	0,116558258
12.	SRSN	0,407602082	0,439372797	0,36343121
13.	AKPI	0,61584776	0,571837137	0,589623965
14.	APLI	0,282091884	0,216133586	0,430186682
15.	IGAR	0,19136464	0,14953759	0,138541547
16.	SIAP	0,912892409	0,995536608	1,050421388
17.	TRST	0,417125068	0,412764419	0,40725301
18.	JPFA	0,643946263	0,513118729	0,22616859
19.	MAIN	0,609147225	0,531202594	0,582256961
20.	SIPD	0,673200985	0,554835742	0,646688238
21.	ALDO	0,532994606	0,510423722	0,539959735
22.	SPMA	0,636022818	0,485117408	0,450494356
23.	ASII	0,077014281	0,46571194	0,471229105
24.	IMAS	0,730621047	0,738238647	0,704186135
25.	LPIN	0,640521543	0,892024102	0,127894145
26.	SMSM	0,351271199	0,299229623	0,251768787
27.	TRIS	0,426812708	0,458142021	0,346324922
28.	JECC	0,729285254	0,703669854	0,716096858
29.	SCCO	0,479820967	0,501855997	0,320363356
30.	DLTA	0,181735965	0,154803106	0,146323619
31.	INDF	0,530427132	0,465267023	0,46830798
32.	MLBI	0,635157719	0,639285146	0,575748244
33.	MYOR	0,542044421	0,515163949	0,506944157
34.	PSDN	0,477240974	0,571295894	0,566579351
35.	SKBM	0,549909053	0,632220129	0,369550229
36.	GGRM	0,40150127	0,371513883	0,36806908

37.	KLBF	0,20137612	0,181410771	0,163828168
38.	MERK	0,261987641	0,21676954	0,273397119
39.	MBTO	0,330846028	0,378940483	0,47129645
40.	KICI	0,30232168	0,36334808	0,387652255

Lampiran 8

**DATA UKURAN PERUSAHAAN**

N O	Kode Perusa haan	Total Aset (Ukuran Perusahaan)		
		2015	2016	2017
1.	INTP	27638360000000	30151000000000	28864000000000
2.	ARNA	1430779475454	1543216300000	1601347000000
3.	MLIA	7125800277000	7723579000000	5186686000000
4.	TOTO	2439540859205	2581441000000	2826491000000
5.	BAJA	948682681142	982626960000	946448940000
6.	BTON	183116245288	177290628918	183501650442
7.	JKSW	265280458589	273181586009	252294581992
8.	JPRS	363265042157	351318309863	357404148034
9.	DPNS	274483110371	296129565784	308491173960
10.	EKAD	389691595500	702508630708	796767646172
11.	INCI	169546066314	269351381344	303788390330
12.	SRSN	574073314000	717149704000	652726454000
13.	AKPI	2883143132000	2615909190000	2745325833000
14.	APLI	308620387248	314468690130	398698779619
15.	IGAR	383936040590	439465673296	513022591574
16.	SIAP	277982362215	228709028216	227225262812
17.	TRST	3357359499954	3290596224286	3332905936010
18.	JPFA	17159466000000	19251026000000	21088870000000
19.	MAIN	3962068064000	3919764494000	4072245477000
20.	SIPD	2246770166899	2567211000000	2239699000000
21.	ALDO	366010819198	410331000000	498702000000
22.	SPMA	2185464365772	2158852415950	2175660855114
23.	ASII	245435000000000	261855000000000	295646000000000
24.	IMAS	24860857839497	25633342258679	31375311299854
25.	LPIN	324054785283	477838306256	266116498000
26.	SMSM	2220108000000	2254740000000	2443341000000
27.	TRIS	574346433075	639701164511	544968319987
28.	JECC	1358464081000	1587210576000	1927985352000
29.	SCCO	1773144326632	2449935491586	4014244589706
30.	DLTA	1038321916000	1197796650000	1340842765000
31.	INDF	91831526000000	82174515000000	87939488000000
32.	MLBI	2100853000000	2275038000000	2510078000000
33.	MYOR	11342715686221	12922421859142	3736999557600
34.	PSDN	620398854182	653796725408	690980000000
35.	SKBM	764484248710	1001657012004	1623027475045
36.	GGRM	63505413000000	62951634000000	66759930000000

37.	KLBF	13696417381439	15226009210657	16616239416335
38.	MERK	641646818000	743934894000	847006544000
39.	MBTO	648899377240	709959168088	780669761787
40.	KICI	133831888816	139809135385	149420009884

**Lampiran 9**

**DATA LN UKURAN PERUSAHAAN**

NO	Kode Perusahaan	LN Total Aset (Ukuran Perusahaan)		
		2015 LN	2016 LN	2017 LN
1.	INTP	30,95022578	31,03723921	30,99361626
2.	ARNA	27,9892405	28,06488986	28,10186627
3.	MLIA	29,59474316	29,67529897	29,27711607
4.	TOTO	28,52283097	28,57936889	28,67005713
5.	BAJA	27,57834021	27,61349539	27,57598286
6.	BTON	25,93338701	25,90105619	25,9354895
7.	JKSW	26,30405344	26,33340256	26,25386322
8.	JPRS	26,61839855	26,58495852	26,60213305
9.	DPNS	26,33815557	26,41406292	26,45495907
10.	EKAD	26,68862148	27,27792352	27,40382894
11.	INCI	25,8563905	26,31928261	26,43959721
12.	SRSN	27,07602295	27,29855045	27,20442397
13.	AKPI	28,68990218	28,59263284	28,64092088
14.	APLI	26,45537784	26,47415035	26,71147203
15.	IGAR	26,67374181	26,80882545	26,96358572
16.	SIAP	26,3508235	26,15571641	26,14920771
17.	TRST	28,84217592	28,82208989	28,83486569
18.	JPFA	30,47357109	30,58858547	30,67976653
19.	MAIN	29,00778724	28,99705269	29,03521568
20.	SIPD	28,44051482	28,57384121	28,4373626
21.	ALDO	26,62592873	26,74022999	26,93527456
22.	SPMA	28,41284945	28,40059791	28,40835358
23.	ASII	33,13405326	33,19881203	33,32018391
24.	IMAS	30,84431571	30,87491505	31,07704244
25.	LPIN	26,50417843	26,89253824	26,30720001
26.	SMSM	28,42857696	28,44405578	28,52438748
27.	TRIS	27,07649859	27,18426697	27,0239935
28.	JECC	27,93737583	28,09299924	28,28749671
29.	SCCO	28,20377554	28,52708281	29,0208703
30.	DLTA	27,66862698	27,81150486	27,92431946
31.	INDF	32,15097678	32,03986633	32,10767006
32.	MLBI	28,37336457	28,45301787	28,55133494
33.	MYOR	30,05959686	30,18998505	28,94930415
34.	PSDN	27,15362842	27,20606232	27,26137672
35.	SKBM	27,36246726	27,63267676	28,11531433
36.	GGRM	31,78214626	31,77338783	31,83212417



37.	KLBF	30,24815541	30,35402621	30,44140161
38.	MERK	27,18730386	27,33521936	27,46497426
39.	MBTO	27,1985435	27,2884733	27,38341806
40.	KICI	25,61985029	25,66354401	25,73002704

**Lampiran 10****DATA UKURAN KAP**

NO	Kode Perusahaan	Ukuran KAP		
		2015	2016	2017
1.	INTP	1	1	1
2.	ARNA	1	1	1
3.	MLIA	1	0	1
4.	TOTO	1	1	1
5.	BAJA	0	0	0
6.	BTON	0	0	0
7.	JKSW	0	0	0
8.	JPRS	0	0	0
9.	DPNS	0	0	0
10.	EKAD	0	0	0
11.	INCI	0	0	0
12.	SRSN	0	0	0
13.	AKPI	1	1	1
14.	APLI	1	1	1
15.	IGAR	0	0	1
16.	SIAP	0	0	0
17.	TRST	1	0	1
18.	JPFA	0	0	1
19.	MAIN	0	0	1
20.	SIPD	0	0	0
21.	ALDO	0	0	0
22.	SPMA	0	0	0
23.	ASII	0	1	1
24.	IMAS	1	1	1
25.	LPIN	0	0	0
26.	SMSM	1	1	1
27.	TRIS	0	0	0
28.	JECC	0	0	0
29.	SCCO	0	0	0
30.	DLTA	1	1	1
31.	INDF	1	1	1
32.	MLBI	1	1	1
33.	MYOR	0	0	0
34.	PSDN	1	1	1
35.	SKBM	0	0	0
36.	GGRM	1	1	1

37.	KLBF	1	1	1
38.	MERK	1	1	1
39.	MBTO	0	0	0
40.	KICI	0	0	0

**Lampiran 11****DATA AUDIT DELAY**

NO	Kode Perusahaan	Audit Delay		
		2015	2016	2017
1.	INTP	70	72	74
2.	ARNA	60	67	60
3.	MLIA	84	86	68
4.	TOTO	89	86	79
5.	BAJA	78	74	71
6.	BTON	84	82	81
7.	JKSW	88	89	85
8.	JPRS	82	82	81
9.	DPNS	90	79	79
10.	EKAD	78	76	82
11.	INCI	71	83	85
12.	SRSN	71	76	71
13.	AKPI	77	81	82
14.	APLI	88	73	82
15.	IGAR	50	48	78
16.	SIAP	116	73	87
17.	TRST	74	76	88
18.	JPFA	62	58	58
19.	MAIN	84	88	99
20.	SIPD	130	76	75
21.	ALDO	77	76	46
22.	SPMA	88	88	86
23.	ASII	56	58	58
24.	IMAS	84	82	81
25.	LPIN	151	88	88
26.	SMSM	89	88	85
27.	TRIS	74	81	85
28.	JECC	84	86	86
29.	SCCO	78	76	82
30.	DLTA	89	83	85
31.	INDF	83	79	75
32.	MLBI	74	59	53
33.	MYOR	82	74	74
34.	PSDN	89	86	85
35.	SKBM	89	86	81
36.	GGRM	78	81	85

37.	KLBF	71	76	82
38.	MERK	64	60	60
39.	MBTO	81	79	86
40.	KICI	88	68	65



## Lampiran 13

### HASIL OUTPUT SPSS

#### Block 0: Beginning Block

Iteration History(a,b,c)

Iteration	-2 Log likelihood	Coefficients
	Constant	Constant
Step 0 1	166,355	,000

a Constant is included in the model.

b Initial -2 Log Likelihood: 166,355

c Estimation terminated at iteration number 1 because parameter estimates changed by less than ,001.

#### Block 1: Method = Enter

Iteration History(a,b,c,d)

Iteration	-2 Log likelihood	Coefficients						
		Constant	Audit_Fee	Opini_Going_Concern	Financial_Distress	Ukuran_Perusahaan	Ukuran_KAP	Audit_Delay
Step 1	157,697	-3,895	,338	-1,611	,710	-,152	-,057	,006
2	157,642	-3,993	,366	-1,822	,786	-,173	-,057	,007
3	157,642	-3,992	,367	-1,829	,788	-,173	-,057	,007
4	157,642	-3,992	,367	-1,829	,788	-,173	-,057	,007

a Method: Enter

b Constant is included in the model.

c Initial -2 Log Likelihood: 166,355

d Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	2,950	8	,937

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	157,642(a)	,070	,093

a Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

**Classification Table(a)**

Observed			Predicted		
			Voluntary_Auditor_Switching		Percentage Correct
			Tidak	Iya	Tidak
Step 1	Voluntary_Auditor_Switching	Tidak	32	28	53,3
		Iya	21	39	65,0
	Overall Percentage				59,2

a The cut value is ,500

**Lampiran 14**

**HASIL REGRESI**

**Variables in the Equation**

	B	S.E.		Wald		df	Sig.	Exp(B)		95,0% C.I. for EXP(B)	
		Lower	Upper	Lower	Upper			Lower	Upper	Lower	Upper
Step 1(a)	Audit_Fee	,367	,176	4,361	1	,037	1,443	1,023	2,035		
	Opini_Going_Concern	-1,829	1,968	,864	1	,353	,161	,003	7,599		
	Financial_Distress	,788	,831	,898	1	,343	2,199	,431	11,214		
	Ukuran_Perusahaan	-,173	,162	1,141	1	,285	,841	,612	1,156		
	Ukuran_KAP	-,057	,476	,014	1	,905	,945	,371	2,404		
	Audit_Delay	,007	,016	,194	1	,660	1,007	,976	1,039		
	Constant	-3,992	3,954	1,019	1	,313	,018				

a Variable(s) entered on step 1: Audit\_Fee, Opini\_Going\_Concern, Financial\_Distress, Ukuran\_Perusahaan, Ukuran\_KAP, Audit\_Delay.