



**Lampiran 1. Daftar Sampel Penelitian Perusahaan Sektor Aneka Industri**

No	Kode	Nama Perusahaan
1	AMIN	Ateliers Mecaniques D Indonesia Tbk.
2	ASII	Astra International Tbk.
3	AUTO	Astra Otoparts Tbk.
4	BOLT	Garuda Metalindo Tbk.
5	GJTL	Gajah Tunggal Tbk.
6	IMAS	Indomobil Sukses Internasional Tbk.
7	INDS	Indospring Tbk.
8	LPIN	Multi Prima Sejahtera Tbk
9	PRAS	Prima Alloy Steel Universal Tbk.
10	SMSM	Selamat Sempurna Tbk.
11	BELL	Trisula Textile Industries Tbk.
12	HDTX	Panasia Indo Resources Tbk.
13	MYTX	Asia Pacific Investama Tbk.
14	RICY	Ricky Putra Globalindo Tbk.
15	SSTM	Sunson Textile Manufacture Tbk
16	STAR	Buana Artha Anugerah Tbk.
17	TRIS	Trisula International Tbk.
18	ZONE	Mega Perintis Tbk.
19	BATA	Sepatu Bata Tbk.
20	BIMA	Primarindo Asia Infrastructure Tbk.
21	JECC	Jembo Cable Company Tbk.
22	KBLI	KMI Wire & Cable Tbk.
23	KBLM	Kabelindo Murni Tbk.
24	VOKS	Voksel Electric Tbk.

**Lampiran 2. Data Hasil Total Aset (Logaritma Natural) Perusahaan Sektor Aneka Industri Tahun 2018-2020**

No	Kode	Nama Perusahaan	Logaritma Natural		
			2018	2019	2020
1	AMIN	Ateliers Mecaniques D Indonesia Tbk.	26,61	26,73	26,77
2	ASII	Astra International Tbk.	5,84	5,86	5,82
3	AUTO	Astra Otoparts Tbk.	16,58	16,59	16,54
4	BOLT	Garuda Metalindo Tbk.	27,90	27,87	27,74
5	GJTL	Gajah Tunggal Tbk.	16,80	16,75	16,69
6	IMAS	Indomobil Sukses Internasional Tbk.	31,34	31,43	31,43
7	INDS	Indospring Tbk.	28,54	28,67	28,67
8	LPIN	Multi Prima Sejahtera Tbk	26,43	26,51	26,55
9	PRAS	Prima Alloy Steel Universal Tbk.	28,12	28,14	28,14
10	SMSM	Selamat Sempurna Tbk.	14,85	14,95	15,03
11	BELL	Trisula Textile Industries Tbk.	26,97	27,10	27,04
12	HDTX	Panasia Indo Resources Tbk.	20,19	19,86	19,77
13	MYTX	Asia Pacific Investama Tbk.	15,14	15,12	15,17
14	RICY	Ricky Putra Globalindo Tbk.	28,06	28,11	28,18

15	SSTM	Sunson Textile Manufacture Tbk	27,06	26,97	26,90
16	STAR	Buana Artha Anugerah Tbk.	27,15	27,09	26,93
17	TRIS	Trisula International Tbk.	27,17	27,77	27,70
18	ZONE	Mega Perintis Tbk.	26,71	27,01	27,06
19	BATA	Sepatu Bata Tbk.	20,59	20,58	20,47
20	BIMA	Primarindo Asia Infrastructure Tbk.	25,31	26,23	26,13
21	JECC	Jembo Cable Company Tbk.	21,46	21,36	21,14
22	KBLI	KMI Wire & Cable Tbk.	28,81	28,90	28,73
23	KBLM	Kabelindo Murni Tbk.	27,89	27,88	27,66
24	VOKS	Voksel Electric Tbk.	28,54	28,74	28,70

**Lampiran 3. Data Hasil Leverage (DER) Perusahaan Sektor Aneka Industri Tahun 2018-2020**

No	Kode	Nama Perusahaan	DER		
			2018	2019	2020
1	AMIN	Ateliers Mecaniques D Indonesia Tbk.	0,98	0,95	1,00
2	ASII	Astra International Tbk.	0,98	0,88	0,73
3	AUTO	Astra Otoparts Tbk.	0,41	0,37	0,35
4	BOLT	Garuda Metalindo Tbk.	0,78	0,66	0,60
5	GJTL	Gajah Tunggal Tbk.	2,35	2,02	1,59
6	IMAS	Indomobil Sukses Internasional Tbk.	2,97	3,75	2,81
7	INDS	Indospring Tbk.	0,13	0,10	0,10
8	LPIN	Multi Prima Sejahtera Tbk	0,10	0,07	0,09
9	PRAS	Prima Alloy Steel Universal Tbk.	1,38	1,57	2,21
10	SMSM	Selamat Sempurna Tbk.	0,30	0,27	0,27
11	BELL	Trisula Textile Industries Tbk.	0,98	1,13	1,16
12	HDTX	Panasia Indo Resources Tbk.	3,31	5,04	17,30
13	MYTX	Asia Pacific Investama Tbk.	14,69	10,82	114,29
14	RICY	Ricky Putra Globalindo Tbk.	2,46	2,54	3,66
15	SSTM	Sunson Textile Manufacture Tbk	1,61	1,57	1,59
16	STAR	Buana Artha Anugerah Tbk.	0,25	0,18	0,00
17	TRIS	Trisula International Tbk.	0,78	0,74	0,66
18	ZONE	Mega Perintis Tbk.	0,88	0,76	1,16
19	BATA	Sepatu Bata Tbk.	0,38	0,32	0,62
20	BIMA	Primarindo Asia Infrastructure Tbk.	2,21	2,82	6,60
21	JECC	Jembo Cable Company Tbk.	2,42	1,50	1,06
22	KBLI	KMI Wire & Cable Tbk.	0,60	0,49	0,28
23	KBLM	Kabelindo Murni Tbk.	0,58	0,51	0,22
24	VOKS	Voksel Electric Tbk.	1,69	1,73	1,62

**Lampiran 4. Data Hasil Audit Tenure Menggunakan Skala Rasio (Sektor Aneka Industri Tahun 2018-2020)**

No	Kode	Nama Perusahaan	Tenure		
			2018	2019	2020
1	AMIN	Ateliers Mecaniques D Indonesia Tbk.	1	2	3
2	ASII	Astra International Tbk.	1	2	3
3	AUTO	Astra Otoparts Tbk.	1	2	3
4	BOLT	Garuda Metalindo Tbk.	1	2	3
5	GJTL	Gajah Tunggal Tbk.	1	2	3
6	IMAS	Indomobil Sukses Internasional Tbk.	1	2	3
7	INDS	Indospring Tbk.	1	2	3
8	LPIN	Multi Prima Sejahtera Tbk	1	2	3
9	PRAS	Prima Alloy Steel Universal Tbk.	1	1	1
10	SMSM	Selamat Sempurna Tbk.	1	2	3
11	BELL	Trisula Textile Industries Tbk.	1	2	3
12	HDTX	Panasia Indo Resources Tbk.	1	2	3
13	MYTX	Asia Pacific Investama Tbk.	1	1	1
14	RICY	Ricky Putra Globalindo Tbk.	1	2	3
15	SSTM	Sunson Textile Manufacture Tbk	1	2	1
16	STAR	Buana Artha Anugerah Tbk.	1	1	2
17	TRIS	Trisula International Tbk.	1	2	3
18	ZONE	Mega Perintis Tbk.	1	2	3
19	BATA	Sepatu Bata Tbk.	1	2	3
20	BIMA	Primarindo Asia Infrastructure Tbk.	1	1	2
21	JECC	Jembo Cable Company Tbk.	1	2	3
22	KBLI	KMI Wire & Cable Tbk.	1	1	1
23	KBLM	Kabelindo Murni Tbk.	1	1	2
24	VOKS	Voksel Electric Tbk.	1	2	3

**Lampiran 5. Data Hasil Auditor Switching Menggunakan Variabel Dummy Sektor Aneka Industri Tahun 2018-2020**

No	Kode	Nama Perusahaan	Auditor Switching		
			2018	2019	2020
1	AMIN	Ateliers Mecaniques D Indonesia Tbk.	0	1	0
2	ASII	Astra International Tbk.	0	0	1
3	AUTO	Astra Otoparts Tbk.	0	0	1
4	BOLT	Garuda Metalindo Tbk.	1	0	0
5	GJTL	Gajah Tunggal Tbk.	0	1	0
6	IMAS	Indomobil Sukses Internasional Tbk.	0	1	0
7	INDS	Indospring Tbk.	0	1	0
8	LPIN	Multi Prima Sejahtera Tbk	1	0	1
9	PRAS	Prima Alloy Steel Universal Tbk.	1	1	1
10	SMSM	Selamat Sempurna Tbk.	1	0	0
11	BELL	Trisula Textile Industries Tbk.	1	0	0
12	HDTX	Panasia Indo Resources Tbk.	1	0	1

13	MYTX	Asia Pacific Investama Tbk.	1	1	1
14	RICY	Ricky Putra Globalindo Tbk.	0	0	1
15	SSTM	Sunson Textile Manufacture Tbk	0	0	1
16	STAR	Buana Artha Anugerah Tbk.	0	1	0
17	TRIS	Trisula International Tbk.	0	0	1
18	ZONE	Mega Perintis Tbk.	0	0	0
19	BATA	Sepatu Bata Tbk.	0	1	0
20	BIMA	Primarindo Asia Infrastructure Tbk.	1	1	0
21	JECC	Jembo Cable Company Tbk.	0	1	0
22	KBLI	KMI Wire & Cable Tbk.	1	1	1
23	KBLM	Kabelindo Murni Tbk.	0	0	1
24	VOKS	Voksel Electric Tbk.	1	1	1

**Lampiran 6. Data Input SPSS Total Aset (X1), Leverage (X2), Audit Tenure (X3), Auditor Switching (X4) dan Audit Delay (Y)**

X1	X2	X3	X4	Y
26,61	0,98	1	0	114
5,84	0,98	1	0	58
16,58	0,41	1	0	51
27,9	0,78	1	1	74
16,8	2,35	1	0	87
31,34	2,97	1	0	87
28,54	0,13	1	0	84
26,43	0,1	1	1	88
28,12	1,38	1	1	84
14,85	0,3	1	1	86
26,97	0,98	1	1	85
20,19	3,31	1	1	88
15,14	14,69	1	1	147
28,06	2,46	1	0	81
27,06	1,61	1	0	86
27,15	0,25	1	0	87
27,17	0,78	1	0	85
26,71	0,88	1	0	70
20,59	0,38	1	0	89
25,31	2,21	1	1	88
21,46	2,42	1	0	86
28,81	0,6	1	1	86
27,89	0,58	1	0	84
28,54	1,69	1	1	84
26,73	0,95	2	1	178



5,86	0,88	2	0	58
16,59	0,37	2	0	51
27,87	0,66	2	0	69
16,75	2,02	2	1	141
31,43	3,75	2	1	112
28,67	0,1	2	1	115
26,51	0,07	2	0	121
28,14	1,57	1	1	141
14,95	0,27	2	0	114
27,1	1,13	2	0	100
19,86	5,04	2	0	150
15,12	10,82	1	1	148
28,11	2,54	2	0	87
26,97	1,57	2	0	97
27,09	0,18	1	1	118
27,77	0,74	2	0	108
27,01	0,76	2	0	79
20,58	0,32	2	1	150
26,23	2,82	1	1	91
21,36	1,5	2	1	108
28,9	0,49	1	1	97
27,88	0,51	1	0	87
28,74	1,73	2	1	100
26,77	1	3	0	176
5,82	0,73	3	1	56
16,54	0,35	3	1	53
27,74	0,6	3	0	99
16,69	1,59	3	0	65
31,43	2,81	3	0	151
28,67	0,1	3	0	85
26,55	0,09	3	1	127
28,14	2,21	1	1	111
15,03	0,27	3	0	120
27,04	1,16	3	0	104
19,77	17,3	3	1	179
15,17	114,29	1	1	147
28,18	3,66	3	1	105
26,9	1,59	1	1	89
26,93	0	2	0	144
27,7	0,66	3	1	110
27,06	1,16	3	0	81

20,47	0,62	3	0	144
26,13	6,6	2	0	90
21,14	1,06	3	0	88
28,73	0,28	1	1	95
27,66	0,22	2	1	89
28,7	1,62	3	1	90

### Lampiran 7. Data Hasil Output SPSS 20 for Windows

- Uji Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
X1	72	5.82	31.43	23.9617	6.11167
X2	72	.00	114.29	3.3886	13.57343
X3	72	1.00	3.00	1.7639	.81350
X4	72	.00	1.00	.4722	.50273
Y	72	51.00	179.00	101.0694	30.16683
Valid N (listwise)	72				

### Analisis Linear Berganda

- Uji Determinasi R dan Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.798 <sup>a</sup>	.636	.615	18.72900	.636	29.300	4	67	.000	2.100

a. Predictors: (Constant), X4, X2, X3, X1

b. Dependent Variable: Y

- Uji T dan Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF	
(Constant)	22.268		10.704		2.080	.041					
X1	1.498		.407	.298	3.680	.000	.370	.410	.271	.826	1.211
X2	3.442		.761	.357	4.522	.000	.444	.484	.333	.869	1.151
X3	12.617		2.642	.378	4.775	.000	.579	.504	.352	.867	1.153
X4	16.292		5.046	.269	3.229	.002	.551	.367	.238	.780	1.282

a. Dependent Variable: Y

- Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		72
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	18.19377874
	Absolute	.077
Most Extreme Differences	Positive	.077
	Negative	-.057
Kolmogorov-Smirnov Z		.657
Asymp. Sig. (2-tailed)		.782

a. Test distribution is Normal.

b. Calculated from data.



- Uji Heteroskedastisitas

