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# LAMPIRAN

**LAMPIRAN**

**Lampiran 1: Hasil perolehan data variabel rotasi audit**

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1. | DVLA | 0 | 0 | 0 | 0 | 0 |
| 2. | INAF | 0 | 1 | 1 | 1 | 0 |
| 3. | KAEF | 0 | 1 | 1 | 1 | 0 |
| 4. | KLBF | 0 | 0 | 0 | 0 | 0 |
| 5. | MERK | 0 | 0 | 0 | 0 | 0 |
| 6. | PEHA | 0 | 1 | 1 | 0 | 0 |
| 7. | PYFA | 0 | 0 | 0 | 0 | 0 |
| 8. | SCPI | 0 | 0 | 0 | 0 | 0 |
| 9. | SDPC | 0 | 0 | 0 | 1 | 0 |
| 10. | SIDO | 0 | 0 | 0 | 0 | 0 |
| 11. | SOHO | 0 | 0 | 0 | 0 | 0 |
| 12. | TSPC | 0 | 0 | 0 | 0 | 0 |

**Lampiran 2: Hasil perhitungan variabel *audit capacity stress***

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1. | DVLA | 1,33 | 1,33 | 1,33 | 1,33 | 1,33 |
| 2. | INAF | 0,5 | 0,333 | 0,5 | 1,5 | 1,5 |
| 3. | KAEF | 0,5 | 0,5 | 1,5 | 1,5 | 1,5 |
| 4. | KLBF | 1,33 | 1,33 | 1,33 | 1,33 | 1,33 |
| 5. | MERK | 0,5 | 0,5 | 0,5 | 0,5 | 0,5 |
| 6. | PEHA | 0,2 | 0,5 | 1,33 | 1,5 | 1,5 |
| 7. | PYFA | 1 | 1 | 1 | 1,5 | 1,5 |
| 8. | SCPI | 0,25 | 0,25 | 0,25 | 0,25 | 0,25 |
| 9. | SDPC | 0,5 | 0,5 | 0,5 | 1,5 | 1,5 |
| 10. | SIDO | 1,33 | 1,33 | 1,33 | 1,33 | 1,33 |
| 11. | SOHO | 1,33 | 1,33 | 1,33 | 1,33 | 1,33 |
| 12. | TSPC | 1 | 1 | 1 | 1,5 | 1,5 |

**Lampiran 3 : Hasil perolehan data variabel *audit tenure***

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1. | DVLA | 1 | 2 | 3 | 4 | 5 |
| 2. | INAF | 1 | 1 | 1 | 1 | 2 |
| 3. | KAEF | 1 | 1 | 1 | 1 | 2 |
| 4. | KLBF | 1 | 2 | 3 | 4 | 5 |
| 5. | MERK | 1 | 2 | 3 | 4 | 5 |
| 6. | PEHA | 1 | 1 | 1 | 1 | 2 |
| 7. | PYFA | 1 | 2 | 3 | 4 | 5 |
| 8. | SCPI | 1 | 2 | 3 | 4 | 5 |
| 9. | SDPC | 1 | 1 | 2 | 1 | 2 |
| 10. | SIDO | 1 | 2 | 3 | 4 | 5 |
| 11. | SOHO | 1 | 2 | 3 | 4 | 5 |
| 12. | TSPC | 1 | 2 | 3 | 4 | 5 |

**Lampiran 4: Hasil perhitungan data variabel *entrenchment effect***

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1. | DVLA | 0 | 0 | 0 | 0 | 0 |
| 2. | INAF | 0 | 0 | 0 | 0 | 0 |
| 3. | KAEF | 0 | 0 | 0 | 0 | 0 |
| 4. | KLBF | 0 | 0 | 0 | 0 | 0 |
| 5. | MERK | 0 | 0 | 0 | 0 | 0 |
| 6. | PEHA | 1,008 | 1,003 | 0,998 | 1 | 1 |
| 7. | PYFA | 1,339 | 1,339 | 0 | 0 | 0 |
| 8. | SCPI | 0 | 0 | 0 | 0 | 0 |
| 9. | SDPC | 0 | 0 | 0 | 0 | 0 |
| 10. | SIDO | 1,213 | 1,213 | 1,213 | 0,673 | 0,673 |
| 11. | SOHO | 0 | 0 | 1,865 | 0 | 0 |
| 12. | TSPC | 0 | 0 | 0 | 0 | 0 |

**Lampiran 5: Hasil perolehan data variabel kualitas audit**

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode Perusahaan** | **Tahun** |
| **2018** | **2019** | **2020** | **2021** | **2022** |
| 1. | DVLA | 1 | 1 | 1 | 1 | 1 |
| 2. | INAF | 0 | 0 | 0 | 0 | 0 |
| 3. | KAEF | 0 | 0 | 0 | 0 | 0 |
| 4. | KLBF | 1 | 1 | 1 | 1 | 1 |
| 5. | MERK | 1 | 1 | 1 | 1 | 1 |
| 6. | PEHA | 0 | 0 | 0 | 0 | 0 |
| 7. | PYFA | 0 | 0 | 0 | 0 | 0 |
| 8. | SCPI | 1 | 1 | 1 | 1 | 1 |
| 9. | SDPC | 0 | 0 | 0 | 0 | 0 |
| 10. | SIDO | 1 | 1 | 1 | 1 | 1 |
| 11. | SOHO | 1 | 1 | 1 | 1 | 1 |
| 12. | TSPC | 0 | 0 | 0 | 0 | 0 |

**Lampiran 6 : Hasil Uji Statistik Deskriptif**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |
| --- |
| Descriptive Statistics |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Rotasi Audit | 60 | 0 | 1 | .15 | .360 |
| ACS | 60 | .20 | 1.50 | 1.0297 | .46350 |
| Audit Tenure | 60 | 1 | 5 | 2.42 | 1.453 |
| Entrenchment | 60 | .000 | 1.866 | .24241 | .485260 |
| Kualitas Audit | 60 | 0 | 1 | .50 | .504 |
| Valid N (listwise) | 60 |  |  |  |  |

 |

*Sumber: Olah Data SPSS 25 (2023)*

**Lampiran 7 : Hasil Uji Kelayakan Model (*Hosmer and Lemeshow’s*)**

|  |
| --- |
| **Hosmer and Lemeshow Test** |
| Step | Chi-square | df | Sig. |
| 1 | 14.537 | 8 | .069 |

*Sumber: Olah Data SPSS 25 (2023)*

**Lampiran 8 : Hasil *Overall Model Fit***

|  |
| --- |
| **Block 0 = Beginning Block****Iteration History** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 83.178 | .000 |

*Sumber: Olah Data SPSS 25 (2023)*

|  |
| --- |
| **Block 1** **Iteration History 1** |
| Iteration | -2 Log likelihood | -2 Log likelihood |
| Constant | Rotasi Audit | ACS | Audit Tenure | Entrenchment |
| Step 1 | 1 | 66.699 | -.374 | -1.657 | -.403 | .419 | .099 |
| 2 | 65.021 | -.334 | -2.762 | -.561 | .480 | .140 |
| 3 | 64.515 | -.315 | -3.808 | -.593 | .485 | .150 |
| 4 | 64.338 | -.314 | -4.825 | -.596 | .485 | .151 |
| 5 | 64.273 | -.314 | -5.831 | -.596 | .485 | .151 |
| 6 | 64.250 | -.314 | -6.834 | -.596 | .485 | .151 |
| 7 | 64.241 | -.314 | -7.835 | -.596 | .485 | .151 |
| 8 | 64.238 | -.314 | -8.835 | -.596 | .485 | .151 |
| 9 | 64.237 | -.314 | -9.835 | -.596 | .485 | .151 |
| 10 | 64.237 | -.314 | -10.835 | -.596 | .485 | .151 |
| 11 | 64.236 | -.314 | -11.835 | -.596 | .485 | .151 |
| 12 | 64.236 | -.314 | -12.835 | -.596 | .485 | .151 |
| 13 | 64.236 | -.314 | -13.835 | -.596 | .485 | .151 |
| 14 | 64.236 | -.314 | -14.835 | -.596 | .485 | .151 |
| 15 | 64.236 | -.314 | -15.835 | -.596 | .485 | .151 |
| 16 | 64.236 | -.314 | -16.835 | -.596 | .485 | .151 |
| 17 | 64.236 | -.314 | -17.835 | -.596 | .485 | .151 |
| 18 | 64.236 | -.314 | -18.835 | -.596 | .485 | .151 |
| 19 | 64.236 | -.314 | -19.835 | -.596 | .485 | .151 |
| 20 | 64.236 | -.314 | -20.835 | -.596 | .485 | .151 |

*Sumber: Olah Data SPSS 25 (2023)*

**Lampiran 9 : Hasil Uji Koefisien Determinasi (*Nagelkerke’s R Square)***

|  |
| --- |
| **Model Summary** |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 64.236a | .271 | .361 |

*Sumber: Olah Data SPSS 25 (2023)*

**Lampiran 10 : Hasil Uji Analisis Regresi Logistik**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | Rotasi Audit | -20.835 | 13292.394 | .000 | 1 | .999 | .000 |
| ACS | -.596 | .717 | .692 | 1 | .406 | .551 |
| Audit Tenure | .485 | .237 | 4.199 | 1 | .040 | 1.625 |
| EntrenchmentEffect | .151 | .614 | .061 | 1 | .805 | 1.163 |
| Constant | -.314 | .856 | .134 | 1 | .714 | .731 |

*Sumber: Olah Data SPSS 25 (2023)*