

LAMPIRAN

Lampiran 1 Tabel Data Input Yang Diolah Tahun 2014-2018

No.	KODE	TAHUN	X	Y	Z	X_Z
1	ALDO	2014	50.000	0.000	1.000	50.000
2	ALDO	2015	49.000	0.000	0.000	0.000
3	ALDO	2016	54.000	1.000	0.000	0.000
4	ALDO	2017	55.000	0.000	1.000	55.000
5	ALDO	2018	53.000	0.000	0.000	0.000
6	BIMA	2014	308.000	0.000	0.000	0.000
7	BIMA	2015	288.000	1.000	0.000	0.000
8	BIMA	2016	273.000	0.000	0.000	0.000
9	BIMA	2017	286.000	0.000	0.000	0.000
10	BIMA	2018	303.000	1.000	0.000	0.000
11	EKAD	2014	38.000	0.000	1.000	38.000
12	EKAD	2015	39.000	0.000	0.000	0.000
13	EKAD	2016	31.000	0.000	1.000	31.000
14	EKAD	2017	35.000	0.000	1.000	35.000
15	EKAD	2018	25.000	1.000	0.000	0.000
16	GDST	2014	24.000	0.000	1.000	24.000
17	GDST	2015	32.000	0.000	1.000	32.000
18	GDST	2016	26.000	0.000	1.000	26.000
19	GDST	2017	37.000	1.000	1.000	37.000
20	GDST	2018	32.000	1.000	0.000	0.000
21	HDTX	2014	44.000	0.000	0.000	0.000
22	HDTX	2015	51.000	1.000	0.000	0.000
23	HDTX	2016	57.000	0.000	1.000	57.000
24	HDTX	2017	65.000	0.000	0.000	0.000
25	HDTX	2018	82.000	0.000	0.000	0.000
26	IKAI	2014	233.000	0.000	0.000	0.000
27	IKAI	2015	243.000	1.000	0.000	0.000
28	IKAI	2016	255.000	0.000	0.000	0.000
29	IKAI	2017	238.000	0.000	1.000	238.000
30	IKAI	2018	266.000	1.000	1.000	266.000
31	JKSW	2014	62.000	0.000	0.000	0.000
32	JKSW	2015	63.000	1.000	0.000	0.000
33	JKSW	2016	59.000	1.000	0.000	0.000
34	JKSW	2017	55.000	1.000	0.000	0.000
35	JKSW	2018	55.000	0.000	0.000	0.000
36	KBLM	2014	9.000	0.000	1.000	9.000
37	KBLM	2015	4.000	0.000	0.000	0.000
38	KBLM	2016	12.000	1.000	1.000	12.000

39	KBLM	2017	48.000	0.000	1.000	48.000
40	KBLM	2018	64.000	0.000	1.000	64.000
41	KBRI	2014	48.000	0.000	0.000	0.000
42	KBRI	2015	8.000	0.000	0.000	0.000
43	KBRI	2016	10.000	0.000	0.000	0.000
44	KBRI	2017	10.000	0.000	0.000	0.000
45	KBRI	2018	15.000	0.000	0.000	0.000
46	KIAS	2014	41.000	0.000	0.000	0.000
47	KIAS	2015	50.000	0.000	1.000	50.000
48	KIAS	2016	52.000	0.000	0.000	0.000
49	KIAS	2017	51.000	0.000	1.000	51.000
50	KIAS	2018	49.000	0.000	0.000	0.000
51	LMPI	2014	57.000	0.000	1.000	57.000
52	LMPI	2015	71.000	0.000	1.000	71.000
53	LMPI	2016	45.000	0.000	1.000	45.000
54	LMPI	2017	75.000	0.000	1.000	75.000
55	LMPI	2018	64.000	0.000	0.000	0.000
56	MLBI	2014	104.000	0.000	1.000	104.000
57	MLBI	2015	77.000	0.000	0.000	0.000
58	MLBI	2016	9.000	1.000	0.000	0.000
59	MLBI	2017	15.000	0.000	0.000	0.000
60	MLBI	2018	24.000	0.000	0.000	0.000
61	MYRX	2014	64.000	0.000	0.000	0.000
62	MYRX	2015	56.000	0.000	0.000	0.000
63	MYRX	2016	60.000	1.000	1.000	60.000
64	MYRX	2017	51.000	0.000	1.000	51.000
65	MYRX	2018	48.000	0.000	1.000	48.000
66	SCCO	2014	52.000	0.000	0.000	0.000
67	SCCO	2015	53.000	0.000	0.000	0.000
68	SCCO	2016	57.000	0.000	1.000	57.000
69	SCCO	2017	62.000	1.000	1.000	62.000
70	SCCO	2018	64.000	0.000	1.000	64.000
71	SPMA	2014	80.000	0.000	1.000	80.000
72	SPMA	2015	85.000	0.000	1.000	85.000
73	SPMA	2016	92.000	1.000	1.000	92.000
74	SPMA	2017	90.000	0.000	1.000	90.000
75	SPMA	2018	88.000	0.000	0.000	0.000
76	TIRT	2014	38.000	0.000	1.000	38.000
77	TIRT	2015	31.000	1.000	1.000	31.000
78	TIRT	2016	28.000	0.000	1.000	28.000
79	TIRT	2017	22.000	0.000	1.000	22.000

80	TIRT	2018	21.000	0.000	1.000	21.000
81	ULTJ	2014	21.000	1.000	1.000	21.000
82	ULTJ	2015	37.000	0.000	0.000	0.000
83	ULTJ	2016	47.000	0.000	1.000	47.000
84	ULTJ	2017	45.000	0.000	1.000	45.000
85	ULTJ	2018	47.000	1.000	1.000	47.000
86	UNIT	2014	34.000	0.000	1.000	34.000
87	UNIT	2015	53.000	0.000	1.000	53.000
88	UNIT	2016	72.000	0.000	1.000	72.000
89	UNIT	2017	50.000	1.000	1.000	50.000
90	UNIT	2018	46.000	1.000	1.000	46.000
91	YPAS	2014	47.000	0.000	0.000	0.000
92	YPAS	2015	51.000	0.000	0.000	0.000
93	YPAS	2016	57.000	0.000	0.000	0.000
94	YPAS	2017	65.000	1.000	0.000	0.000
95	YPAS	2018	82.000	0.000	1.000	82.000

Keterangan:

X = *Financial distress*

Y = *Auditor Switching*

Z = *Opini Audit Going Concern*

Lampiran 2 Hasil Uji Statistik Deskriptif

Date: 09/18/20 Time: 23:05			
Sample: 2014 2018			
	Y	X	Z
Mean	0.836364	6.171564	0.127273
Median	1	3.9	0
Maximum	1	45.466	1
Minimum	0	0.628	0
Std. Dev.	0.373355	8.571076	0.33635
Skewness	-1.81845	2.905793	2.236733
Kurtosis	4.306763	11.39264	6.002976
Jarque-Bera	34.22532	238.8166	66.52656
Probability	0	0	0
Sum	46	339.436	7
Sum Sq. Dev.	7.527273	3967.021	6.109091
Observations	95	95	95

Lampiran 3 Hasil Uji *Common Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.761261	0.065697	11.58738	0
X	0.00784	0.005892	2.530593	0.019
Z	0.209919	0.15015	2.918065	0.026
R-squared	0.62052	Mean dependent var		0.836364
Adjusted R-squared	0.734386	S.D. dependent var		0.373355
S.E. of regression	0.678775	Akaike info criterion		0.895739
Sum squared resid	7.071724	Schwarz criterion		1.00523
Log likelihood	-21.6328	Hannan-Quinn criter.		0.93808
F-statistic	2.874876	Durbin-Watson stat		0.011764
Prob(F-statistic)	0.197278			

Lampiran 4 *Fixed Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.672785	0.110423	6.092777	0
X	0.021071	0.016166	2.303412	0.0199
Z	0.263488	0.145755	2.807745	0.0378
	Effects Specification			
Cross-section fixed (dummy variables)				
R-squared	0.754163	Mean dependent var		0.836364
Adjusted R-squared	0.65821	S.D. dependent var		0.373355
S.E. of regression	0.2221	Akaike info criterion		0.83703
Sum squared resid	4.63557	Schwarz criterion		1.311491
Log likelihood	-10.0183	Hannan-Quinn criter.		1.020508
F-statistic	2.83326	Durbin-Watson stat		0.033959
Prob(F-statistic)	0.031071			

Lampiran 5 Random Effect Model

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.744829	0.087888	8.474792	0
X	0.009798	0.007753	1.26371	0.0212
Z	0.244104	0.141099	1.730013	0.0896
	Effects Specification			
			S.D.	Rho
Cross-section random			0.181694	0.2302
Idiosyncratic random			0.332221	0.7698
	Weighted Statistics			
R-squared	0.78115	Mean dependent var		0.529435
Adjusted R-squared	0.642658	S.D. dependent var		0.336996
S.E. of regression	0.62973	Sum squared resid		5.653526
F-statistic	2.803088	Durbin-Watson stat		0.0422948
Prob(F-statistic)	0.120668			

Lampiran 6 Uji Chow

Effects Test		Statistic	d.f.	Prob.
Cross-section F		2.207247	(10,42)	0.0362
Cross-section Chi- square		23.22898	10	0.0099

Lampiran 7 Uji Hausman

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.672785	0.110423	6.092777	0
X	0.021071	0.016166	1.303412	0.1995
Z	0.263488	0.145755	1.807745	0.0778
	Effects Specification			
Cross-section fixed (dummy variables)				
R-squared	0.384163	Mean dependent var		0.836364
Adjusted R-squared	0.20821	S.D. dependent var		0.373355
S.E. of regression	0.332221	Akaike info criterion		0.83703
Sum squared resid	4.63557	Schwarz criterion		1.311491
Log likelihood	-10.0183	Hannan-Quinn criter.		1.020508
F-statistic	2.183326	Durbin-Watson stat		1.733959
Prob(F-statistic)	0.031071			

Lampiran 8 Uji Multikolinearitas

	Fin_Dis	Opini_Aud
Fin_Dis	1	-0.11221
Opini_Aud	0.11221	1

Lampiran 9 Uji Heteroskedastisitas

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.384522	0.768441	1.801729	0.0788
X	0.171365	0.889649	0.192621	0.8482
Z	-0.29643	0.889649	-0.33319	0.7406
R-squared	0.432908	Mean dependent var		1.490119
Adjusted R-squared	0.270882	S.D. dependent var		2.288135
S.E. of regression	1.953802	Akaike info criterion		4.380496
Sum squared resid	160.3284	Schwarz criterion		4.854956
Log likelihood	-107.464	Hannan-Quinn criter.		4.563973
F-statistic	2.671839	Durbin-Watson stat		1.990462
Prob(F-statistic)	0.009247			

Lampiran 10 Regresi Moderasi

Ringkasan Hasil Regresi Moderasi dengan Pendekatan Interaksi			
Variable	Coefficient	t-Statistic	Prob.
C	4.611424	3.707515	0.0006
X	1.903638	1.385016	0.0192
Z	0.704115	2.050649	0.0276
X_Z	-0.259927	0,826584	0.7465
N = 95			
R-squared = 0.8979			
Adjusted R-squared = 0.8655			
F-statistic = 27.7502 Prob(F-statistic) = 0			