

# LAMPIRAN

## Lampiran 1

**Tabel**  
**Daftar Sampel Perusahaan Manufaktur 2014-2016**

| <b>KODE PERUSAHAAN</b> | <b>NAMA PERUSAHAAN</b>              |
|------------------------|-------------------------------------|
| ADES                   | Akasha Wira International Tbk       |
| AKPI                   | Argha Karya Prima Ind. Tbk          |
| ALKA                   | Alakasa Industrindo Tbk             |
| ALTO                   | Tri Banyan Tirta Tbk                |
| AUTO                   | Astra Otoparts Tbk                  |
| BAJA                   | Saranacentral Bajatama Tbk          |
| BATA                   | Sepatu Bata Tbk                     |
| BTON                   | Betonjaya Manunggal Tbk             |
| CINT                   | PT Chitose Internasional Tbk        |
| CPIN                   | Charoen Pokphand Indonesia Tbk      |
| DAJK                   | PT Dwi Aneka Jaya Kemasindo Tbk.    |
| DLTA                   | Delta Djakarta Tbk                  |
| DPNS                   | Duta Pertiwi Nusantara Tbk          |
| DVLA                   | Darya-Varia Laboratoria Tbk         |
| EKAD                   | Ekadharma International Tbk         |
| FASW                   | Fajar Surya Wisesa Tbk              |
| GGRM                   | Gudang Garam Tbk                    |
| HDTX                   | Panasia Indo Resources Tbk          |
| HMSP                   | HM Sampoerna Tbk                    |
| IGAR                   | Champion Pacific Indonesia Tbk      |
| IMAS                   | Indomobil Sukses Internasional Tbk  |
| IMPC                   | PT Impack Pratama Industri Tbk      |
| INCI                   | Intanwijaya Internasional Tbk       |
| INDF                   | Indofood Sukses Makmur Tbk          |
| INTP                   | Indocement Tunggal Prakarsa Tbk     |
| JECC                   | Jembo Cable Company Tbk             |
| JKSW                   | Jakarta Kyoei Steel Works Tbk       |
| JPFA                   | JAPFA Comfeed Indonesia Tbk         |
| JPRS                   | Jaya Pari Steel Tbk                 |
| KAEF                   | Kimia Farma (Persero) Tbk           |
| KBLI                   | KMI Wire and Cable Tbk              |
| KBLM                   | Kabelindo Murni Tbk                 |
| KBRI                   | Kertas Basuki Rachmat Indonesia Tbk |
| KIAS                   | Keramika Indonesia Assosiasi Tbk    |
| KICI                   | Kedaung Indah Can Tbk               |
| KLBF                   | Kalbe Farma Tbk                     |
| LPIN                   | Multi Prima Sejahtera Tbk           |
| MAIN                   | Malindo Feedmill Tbk                |

|      |  |
|------|--|
| MBTO | Martina Berto Tbk                            |
| MLBI | Multi Bintang Indonesia Tbk                  |
| MLIA | Mulia Industrindo Tbk                        |
| MYOR | Mayora Indah Tbk                             |
| PSDN | Prasidha Aneka Niaga Tbk                     |
| RICY | Ricky Putra Globalindo Tbk                   |
| RMBA | Bentoel International Investama Tbk          |
| ROTI | Nippon Indosari Corpindo Tbk                 |
| SCCO | Supreme Cable Manufacturing Corporation Tbk  |
| SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk |
| SIPD | Sierad Produce Tbk                           |
| SKBM | Sekar Bumi Tbk                               |
| SMBR | PT Semen Baturaja (Persero) Tbk              |
| SMCB | Holcim Indonesia Tbk                         |
| SMGR | Semen Indonesia (Persero) Tbk                |
| SMSM | Selamat Sempurna Tbk                         |
| SPMA | Suparma Tbk                                  |
| SQBB | Taisho Pharmaceutical Indonesia Tbk          |
| SRSN | Indo Acidatama Tbk                           |
| TALF | PT Tunas Alfin Tbk                           |
| TIRT | Tirta Mahakam Resources Tbk                  |
| TOTO | Surya Toto Indonesia Tbk                     |
| TRIS | Trisula International Tbk                    |
| TRST | Trias Sentosa Tbk                            |
| TSPC | Tempo Scan Pacific Tbk                       |
| WIIM | Wisnilak Inti Makmur Tbk                     |

**Lampiran 2**

**Tabel**  
***Auditor Switching***

| <b>No</b> | <b>Kode</b> | <b><i>Auditor Switching</i></b> |             |             |
|-----------|-------------|---------------------------------|-------------|-------------|
|           |             | <b>2014</b>                     | <b>2015</b> | <b>2016</b> |
| 1         | ADES        | 1                               | 0           | 0           |
| 2         | AKPI        | 0                               | 0           | 0           |
| 3         | ALKA        | 0                               | 0           | 0           |
| 4         | ALTO        | 0                               | 1           | 0           |
| 5         | AUTO        | 0                               | 0           | 0           |
| 6         | BAJA        | 0                               | 0           | 0           |
| 7         | BATA        | 0                               | 0           | 0           |
| 8         | BTON        | 0                               | 0           | 0           |
| 9         | CINT        | 0                               | 1           | 0           |
| 10        | CPIN        | 0                               | 0           | 0           |
| 11        | DAJK        | 0                               | 0           | 1           |
| 12        | DLTA        | 0                               | 0           | 0           |
| 13        | DPNS        | 0                               | 0           | 0           |
| 14        | DVLA        | 0                               | 0           | 0           |
| 15        | EKAD        | 0                               | 1           | 1           |
| 16        | FASW        | 0                               | 0           | 0           |
| 17        | GGRM        | 0                               | 0           | 0           |
| 18        | HDTX        | 0                               | 0           | 1           |
| 19        | HMSP        | 0                               | 0           | 0           |
| 20        | IGAR        | 0                               | 0           | 0           |
| 21        | IMAS        | 0                               | 0           | 0           |
| 22        | IMPC        | 0                               | 0           | 0           |
| 23        | INCI        | 0                               | 1           | 0           |
| 24        | INDF        | 0                               | 0           | 0           |
| 25        | INTP        | 0                               | 0           | 0           |
| 26        | JECC        | 0                               | 0           | 0           |
| 27        | JKSW        | 1                               | 0           | 1           |
| 28        | JPFA        | 0                               | 0           | 0           |
| 29        | JPRS        | 0                               | 0           | 0           |
| 30        | KAEF        | 0                               | 0           | 1           |
| 31        | KBLI        | 0                               | 0           | 0           |
| 32        | KBLM        | 0                               | 0           | 1           |
| 33        | KBRI        | 1                               | 1           | 0           |
| 34        | KIAS        | 0                               | 0           | 1           |
| 35        | KICI        | 0                               | 0           | 0           |
| 36        | KLBF        | 0                               | 0           | 0           |
| 37        | LPIN        | 0                               | 0           | 0           |

|    |      |   |   |   |
|----|------|---|---|---|
| 38 | MAIN | 0 | 0 | 0 |
| 39 | MBTO | 0 | 0 | 0 |
| 40 | MLBI | 0 | 1 | 0 |
| 41 | MLIA | 0 | 0 | 0 |
| 42 | MYOR | 0 | 0 | 0 |
| 43 | PSDN | 0 | 0 | 0 |
| 44 | RICY | 0 | 0 | 1 |
| 45 | RMBA | 0 | 0 | 1 |
| 46 | ROTI | 0 | 0 | 0 |
| 47 | SCCO | 0 | 0 | 0 |
| 48 | SIDO | 1 | 0 | 0 |
| 49 | SIPD | 0 | 0 | 0 |
| 50 | SKBM | 1 | 1 | 0 |
| 51 | SMBR | 0 | 0 | 1 |
| 52 | SMCB | 0 | 0 | 0 |
| 53 | SMGR | 0 | 0 | 0 |
| 54 | SMSM | 0 | 0 | 0 |
| 55 | SPMA | 0 | 1 | 1 |
| 56 | SQBB | 0 | 0 | 0 |
| 57 | SRSN | 0 | 0 | 0 |
| 58 | TALF | 0 | 0 | 0 |
| 59 | TIRT | 0 | 0 | 1 |
| 60 | TOTO | 0 | 0 | 0 |
| 61 | TRIS | 0 | 1 | 0 |
| 62 | TRST | 0 | 0 | 0 |
| 63 | TSPC | 0 | 0 | 0 |
| 64 | WIIM | 0 | 0 | 0 |

### Lampiran 3

**Tabel  
Pergantian Manajemen**

| No | Kode | Pergantian Manajemen |      |      |
|----|------|----------------------|------|------|
|    |      | 2014                 | 2015 | 2016 |
| 1  | ADES | 0                    | 0    | 1    |
| 2  | AKPI | 0                    | 0    | 0    |
| 3  | ALKA | 0                    | 0    | 1    |
| 4  | ALTO | 0                    | 0    | 0    |
| 5  | AUTO | 0                    | 0    | 0    |
| 6  | BAJA | 0                    | 0    | 0    |
| 7  | BATA | 0                    | 1    | 1    |
| 8  | BTON | 0                    | 0    | 0    |
| 9  | CINT | 1                    | 0    | 0    |
| 10 | CPIN | 0                    | 0    | 1    |
| 11 | DAJK | 0                    | 1    | 1    |
| 12 | DLTA | 0                    | 0    | 0    |
| 13 | DPNS | 0                    | 0    | 0    |
| 14 | DVLA | 0                    | 0    | 0    |
| 15 | EKAD | 0                    | 0    | 0    |
| 16 | FASW | 1                    | 0    | 0    |
| 17 | GGRM | 0                    | 0    | 0    |
| 18 | HDTX | 0                    | 0    | 0    |
| 19 | HMSP | 0                    | 0    | 1    |
| 20 | IGAR | 0                    | 0    | 0    |
| 21 | IMAS | 0                    | 0    | 0    |
| 22 | IMPC | 0                    | 0    | 0    |
| 23 | INCI | 0                    | 0    | 1    |
| 24 | INDF | 0                    | 0    | 0    |
| 25 | INTP | 0                    | 0    | 0    |
| 26 | JECC | 0                    | 0    | 0    |
| 27 | JKSW | 0                    | 0    | 0    |
| 28 | JPFA | 0                    | 0    | 0    |
| 29 | JPRS | 0                    | 1    | 0    |
| 30 | KAEF | 0                    | 0    | 0    |
| 31 | KBLI | 0                    | 0    | 1    |
| 32 | KBLM | 0                    | 1    | 1    |
| 33 | KBRI | 1                    | 0    | 0    |
| 34 | KIAS | 0                    | 0    | 1    |
| 35 | KICI | 0                    | 0    | 0    |
| 36 | KLBF | 0                    | 0    | 0    |
| 37 | LPIN | 0                    | 0    | 0    |

|    |      |   |   |   |
|----|------|---|---|---|
| 38 | MAIN | 0 | 0 | 0 |
| 39 | MBTO | 0 | 0 | 0 |
| 40 | MLBI | 0 | 0 | 0 |
| 41 | MLIA | 0 | 0 | 0 |
| 42 | MYOR | 0 | 0 | 0 |
| 43 | PSDN | 0 | 0 | 0 |
| 44 | RICY | 0 | 0 | 0 |
| 45 | RMBA | 0 | 0 | 0 |
| 46 | ROTI | 0 | 0 | 0 |
| 47 | SCCO | 0 | 0 | 1 |
| 48 | SIDO | 0 | 0 | 1 |
| 49 | SIPD | 0 | 1 | 1 |
| 50 | SKBM | 0 | 0 | 0 |
| 51 | SMBR | 0 | 0 | 0 |
| 52 | SMCB | 0 | 0 | 0 |
| 53 | SMGR | 1 | 0 | 1 |
| 54 | SMSM | 0 | 0 | 0 |
| 55 | SPMA | 0 | 0 | 0 |
| 56 | SQBB | 0 | 0 | 0 |
| 57 | SRSN | 0 | 0 | 0 |
| 58 | TALF | 0 | 0 | 0 |
| 59 | TIRT | 0 | 0 | 0 |
| 60 | TOTO | 0 | 0 | 0 |
| 61 | TRIS | 0 | 0 | 1 |
| 62 | TRST | 0 | 0 | 0 |
| 63 | TSPC | 0 | 0 | 0 |
| 64 | WIIM | 0 | 0 | 0 |

## Lampiran 4

**Tabel**  
*Financial Distress*

| No | Kode | <i>Financial Distress</i> |        |        |
|----|------|---------------------------|--------|--------|
|    |      | 2014                      | 2015   | 2016   |
| 1  | ADES | 0,707                     | 0,989  | 0,997  |
| 2  | AKPI | 1,150                     | 1,603  | 1,336  |
| 3  | ALKA | 2,872                     | 1,332  | 1,236  |
| 4  | ALTO | 1,326                     | 1,328  | 1,423  |
| 5  | AUTO | 0,419                     | 0,414  | 0,387  |
| 6  | BAJA | 4,175                     | 4,870  | 4,001  |
| 7  | BATA | 0,806                     | 0,453  | 0,444  |
| 8  | BTON | 0,188                     | 0,228  | 0,235  |
| 9  | CINT | 0,252                     | 0,215  | 0,223  |
| 10 | CPIN | 0,906                     | 0,965  | 0,710  |
| 11 | DAJK | 0,637                     | 1,585  | 2,883  |
| 12 | DLTA | 0,298                     | 0,222  | 0,183  |
| 13 | DPNS | 0,139                     | 0,138  | 0,125  |
| 14 | DVLA | 0,285                     | 0,414  | 0,418  |
| 15 | EKAD | 0,506                     | 0,335  | 0,187  |
| 16 | FASW | 2,393                     | 1,860  | 1,718  |
| 17 | GGRM | 0,752                     | 0,671  | 0,591  |
| 18 | HDTX | 5,869                     | 2,495  | 3,025  |
| 19 | HMSP | 1,103                     | 0,187  | 0,244  |
| 20 | IGAR | 0,328                     | 0,237  | 0,176  |
| 21 | IMAS | 2,489                     | 2,712  | 2,820  |
| 22 | IMPC | 0,763                     | 0,527  | 0,857  |
| 23 | INCI | 0,079                     | 0,101  | 0,109  |
| 24 | INDF | 1,084                     | 1,130  | 0,870  |
| 25 | INTP | 0,165                     | 0,158  | 0,153  |
| 26 | JECC | 5,200                     | 2,694  | 2,375  |
| 27 | JKSW | -1,726                    | -1,602 | -1,618 |
| 28 | JPFA | 1,974                     | 1,809  | 1,054  |
| 29 | JPRS | 0,043                     | 0,093  | 0,140  |
| 30 | KAEF | 0,639                     | 0,738  | 1,031  |
| 31 | KBLI | 0,422                     | 0,510  | 0,416  |
| 32 | KBLM | 1,230                     | 1,207  | 0,993  |
| 33 | KBRI | 0,919                     | 1,793  | 2,015  |
| 34 | KIAS | 0,111                     | 0,171  | 0,223  |
| 35 | KICI | 0,230                     | 0,433  | 0,571  |
| 36 | KLBF | 0,266                     | 0,252  | 0,222  |
| 37 | LPIN | 0,333                     | 1,782  | 8,261  |



|    |      |        |        |       |
|----|------|--------|--------|-------|
| 38 | MAIN | 2,276  | 1,559  | 1,133 |
| 39 | MBTO | 0,365  | 0,494  | 0,610 |
| 40 | MLBI | 3,029  | 1,741  | 1,772 |
| 41 | MLIA | 4,460  | 5,390  | 3,788 |
| 42 | MYOR | 1,510  | 1,184  | 1,063 |
| 43 | PSDN | 0,640  | 0,913  | 1,333 |
| 44 | RICY | 1,954  | 1,995  | 2,124 |
| 45 | RMBA | -8,338 | -5,023 | 0,427 |
| 46 | ROTI | 1,232  | 1,277  | 1,024 |
| 47 | SCCO | 1,033  | 0,922  | 1,007 |
| 48 | SIDO | 0,071  | 0,076  | 0,083 |
| 49 | SIPD | 1,176  | 2,060  | 1,246 |
| 50 | SKBM | 1,043  | 1,222  | 1,719 |
| 51 | SMBR | 0,077  | 0,108  | 0,400 |
| 52 | SMCB | 0,963  | 1,050  | 1,452 |
| 53 | SMGR | 0,372  | 0,390  | 0,447 |
| 54 | SMSM | 0,525  | 0,541  | 0,427 |
| 55 | SPMA | 1,600  | 1,847  | 0,970 |
| 56 | SQBB | 0,245  | 0,311  | 0,351 |
| 57 | SRSN | 0,409  | 0,688  | 0,784 |
| 58 | TALF | 0,321  | 0,240  | 0,173 |
| 59 | TIRT | 7,688  | 7,372  | 5,435 |
| 60 | TOTO | 0,647  | 0,636  | 0,694 |
| 61 | TRIS | 0,693  | 0,745  | 0,846 |
| 62 | TRST | 0,851  | 0,716  | 0,703 |
| 63 | TSPC | 0,353  | 0,449  | 0,421 |
| 64 | WIIM | 0,560  | 0,423  | 0,366 |

**Lampiran 5****Tabel  
Ukuran KAP**

| No | Kode | Ukuran KAP |      |      |
|----|------|------------|------|------|
|    |      | 2014       | 2015 | 2016 |
| 1  | ADES | 0          | 0    | 0    |
| 2  | AKPI | 1          | 1    | 1    |
| 3  | ALKA | 0          | 0    | 0    |
| 4  | ALTO | 0          | 0    | 0    |
| 5  | AUTO | 1          | 1    | 1    |
| 6  | BAJA | 0          | 0    | 0    |
| 7  | BATA | 1          | 1    | 1    |
| 8  | BTON | 0          | 0    | 0    |
| 9  | CINT | 0          | 0    | 0    |
| 10 | CPIN | 1          | 1    | 1    |
| 11 | DAJK | 0          | 0    | 0    |
| 12 | DLTA | 1          | 1    | 1    |
| 13 | DPNS | 0          | 0    | 0    |
| 14 | DVLA | 1          | 1    | 1    |
| 15 | EKAD | 0          | 0    | 0    |
| 16 | FASW | 1          | 1    | 1    |
| 17 | GGRM | 1          | 1    | 1    |
| 18 | HDTX | 0          | 0    | 0    |
| 19 | HMSP | 1          | 1    | 1    |
| 20 | IGAR | 0          | 0    | 0    |
| 21 | IMAS | 1          | 1    | 1    |
| 22 | IMPC | 0          | 0    | 0    |
| 23 | INCI | 0          | 0    | 0    |
| 24 | INDF | 1          | 1    | 1    |
| 25 | INTP | 1          | 1    | 1    |
| 26 | JECC | 0          | 0    | 0    |
| 27 | JKSW | 0          | 0    | 0    |
| 28 | JPFA | 0          | 0    | 0    |
| 29 | JPRS | 0          | 0    | 0    |
| 30 | KAEF | 0          | 0    | 0    |
| 31 | KBLI | 1          | 1    | 1    |
| 32 | KBLM | 0          | 0    | 0    |
| 33 | KBRI | 0          | 0    | 0    |
| 34 | KIAS | 0          | 0    | 1    |
| 35 | KICI | 0          | 0    | 0    |
| 36 | KLBF | 1          | 1    | 1    |
| 37 | LPIN | 0          | 0    | 0    |

|    |      |   |   |   |
|----|------|---|---|---|
| 38 | MAIN | 0 | 0 | 0 |
| 39 | MBTO | 0 | 0 | 0 |
| 40 | MLBI | 1 | 1 | 1 |
| 41 | MLIA | 1 | 1 | 1 |
| 42 | MYOR | 0 | 0 | 0 |
| 43 | PSDN | 1 | 1 | 1 |
| 44 | RICY | 0 | 0 | 0 |
| 45 | RMBA | 1 | 1 | 1 |
| 46 | ROTI | 1 | 1 | 1 |
| 47 | SCCO | 0 | 0 | 0 |
| 48 | SIDO | 0 | 0 | 0 |
| 49 | SIPD | 0 | 0 | 0 |
| 50 | SKBM | 0 | 0 | 0 |
| 51 | SMBR | 0 | 0 | 0 |
| 52 | SMCB | 1 | 1 | 1 |
| 53 | SMGR | 1 | 1 | 1 |
| 54 | SMSM | 1 | 1 | 1 |
| 55 | SPMA | 0 | 0 | 0 |
| 56 | SQBB | 1 | 1 | 1 |
| 57 | SRSN | 0 | 0 | 0 |
| 58 | TALF | 0 | 0 | 0 |
| 59 | TIRT | 0 | 0 | 0 |
| 60 | TOTO | 1 | 1 | 1 |
| 61 | TRIS | 0 | 0 | 0 |
| 62 | TRST | 1 | 1 | 1 |
| 63 | TSPC | 0 | 0 | 0 |
| 64 | WIIM | 0 | 0 | 0 |

Lampiran 6

**Tabel**  
**Presentase Perubahan ROA**

| No | Kode | Presentase Perubahan ROA |        |        |
|----|------|--------------------------|--------|--------|
|    |      | 2014                     | 2015   | 2016   |
| 1  | ADES | -0,516                   | -0,180 | 0,460  |
| 2  | AKPI | -0,059                   | -0,375 | 1,000  |
| 3  | ALKA | -12,000                  | -1,727 | -1,500 |
| 4  | ALTO | -2,000                   | 1,500  | 0,100  |
| 5  | AUTO | -0,163                   | -0,657 | 0,435  |
| 6  | BAJA | -1,154                   | -0,286 | 2,500  |
| 7  | BATA | 0,400                    | 0,791  | -0,681 |
| 8  | BTON | -0,701                   | -0,205 | -1,971 |
| 9  | CINT | -0,563                   | 0,100  | -0,325 |
| 10 | CPIN | -0,478                   | -0,119 | 0,243  |
| 11 | DAJK | -0,200                   | -5,583 | 0,091  |
| 12 | DLTA | -0,071                   | -0,362 | 0,146  |
| 13 | DPNS | -0,793                   | -0,333 | -0,056 |
| 14 | DVLA | -0,387                   | 0,200  | 0,269  |
| 15 | EKAD | -0,139                   | 0,222  | 0,066  |
| 16 | FASW | -1,364                   | -3,750 | -3,068 |
| 17 | GGRM | 0,081                    | 0,097  | 0,039  |
| 18 | HDTX | -0,728                   | 1,920  | 0,137  |
| 19 | HMSP | -0,091                   | -0,240 | 0,099  |
| 20 | IGAR | 0,414                    | -0,146 | 0,179  |
| 21 | IMAS | -1,107                   | -0,667 | 11,000 |
| 22 | IMPC | 0,478                    | -0,539 | -0,286 |
| 23 | INCI | -0,013                   | 0,333  | -0,630 |
| 24 | INDF | 0,364                    | -0,333 | 0,600  |
| 25 | INTP | 0,212                    | -0,137 | -0,190 |
| 26 | JECC | 0,222                    | -0,909 | 40,500 |
| 27 | JKSW | 0,067                    | 1,719  | -0,874 |
| 28 | JPFA | -0,442                   | 0,292  | 2,645  |
| 29 | JPRS | -1,475                   | 2,211  | -0,098 |
| 30 | KAEF | -0,080                   | -0,025 | -0,244 |
| 31 | KBLI | -0,055                   | 0,423  | 1,419  |
| 32 | KBLM | 1,667                    | -0,406 | 0,737  |
| 33 | KBRI | -0,581                   | 7,231  | -0,243 |
| 34 | KIAS | 0,182                    | -2,974 | 0,831  |
| 35 | KICI | -0,347                   | -2,980 | -1,031 |
| 36 | KLBF | -0,017                   | -0,123 | 0,027  |
| 37 | LPIN | -1,500                   | 1,500  | 1,473  |

|    |      |        |          |         |
|----|------|--------|----------|---------|
| 38 | MAIN | -1,220 | -0,333   | -5,625  |
| 39 | MBTO | -0,808 | -5,400   | -1,545  |
| 40 | MLBI | -0,458 | -0,334   | 0,823   |
| 41 | MLIA | -1,258 | -2,294   | -1,045  |
| 42 | MYOR | -0,615 | 1,750    | -0,027  |
| 43 | PSDN | -2,452 | 0,533    | -0,188  |
| 44 | RICY | 0,625  | -0,154   | 0,000   |
| 45 | RMBA | 0,965  | -0,419   | 0,202   |
| 46 | ROTI | 0,011  | 0,136    | -0,040  |
| 47 | SCCO | 0,383  | 0,084    | 0,544   |
| 48 | SIDO | 0,065  | 0,060    | 0,032   |
| 49 | SIPD | -0,667 | -162,000 | -1,031  |
| 50 | SKBM | 0,171  | -0,613   | -0,566  |
| 51 | SMBR | -0,026 | -0,045   | -0,411  |
| 52 | SMCB | -0,391 | -0,744   | -2,400  |
| 53 | SMGR | -0,069 | -0,265   | -0,134  |
| 54 | SMSM | 0,218  | -0,133   | 0,072   |
| 55 | SPMA | -2,643 | -1,826   | -3,000  |
| 56 | SQBB | 0,011  | -0,097   | 0,065   |
| 57 | SRSN | -0,184 | -0,129   | -0,444  |
| 58 | TALF | 0,196  | -0,418   | -0,564  |
| 59 | TIRT | -1,168 | -1,031   | -37,000 |
| 60 | TOTO | 0,074  | -0,193   | -0,444  |
| 61 | TRIS | -0,350 | -0,030   | -0,415  |
| 62 | TRST | -0,100 | -0,111   | 0,250   |
| 63 | TSPC | -0,119 | -0,192   | -0,012  |
| 64 | WIIM | -0,222 | 0,167    | -0,194  |

**Lampiran 7**

**Tabel**  
**Ukuran Perusahaan Klien**

| No | Kode | Ukuran Perusahaan Klien |        |        |
|----|------|-------------------------|--------|--------|
|    |      | 2014                    | 2015   | 2016   |
| 1  | ADES | 13,132                  | 13,390 | 13,551 |
| 2  | AKPI | 14,616                  | 14,874 | 14,777 |
| 3  | ALKA | 12,409                  | 11,882 | 11,825 |
| 4  | ALTO | 14,030                  | 13,981 | 13,968 |
| 5  | AUTO | 16,481                  | 16,479 | 16,497 |
| 6  | BAJA | 13,790                  | 13,763 | 13,798 |
| 7  | BATA | 13,560                  | 13,586 | 13,598 |
| 8  | BTON | 12,068                  | 12,118 | 12,086 |
| 9  | CINT | 12,808                  | 12,855 | 12,898 |
| 10 | CPIN | 16,853                  | 17,022 | 17,002 |
| 11 | DAJK | 14,459                  | 14,508 | 14,238 |
| 12 | DLTA | 13,807                  | 13,853 | 13,996 |
| 13 | DPNS | 12,502                  | 12,523 | 12,599 |
| 14 | DVLA | 14,028                  | 14,135 | 14,242 |
| 15 | EKAD | 12,927                  | 12,873 | 13,462 |
| 16 | FASW | 15,535                  | 15,761 | 15,965 |
| 17 | GGRM | 17,880                  | 17,967 | 17,958 |
| 18 | HDTX | 15,256                  | 15,400 | 15,372 |
| 19 | HMSP | 17,161                  | 17,453 | 17,565 |
| 20 | IGAR | 12,765                  | 12,858 | 12,993 |
| 21 | IMAS | 16,971                  | 17,029 | 17,059 |
| 22 | IMPC | 14,368                  | 14,331 | 14,638 |
| 23 | INCI | 11,905                  | 12,041 | 12,504 |
| 24 | INDF | 18,269                  | 18,335 | 18,224 |
| 25 | INTP | 17,179                  | 17,135 | 17,222 |
| 26 | JECC | 13,876                  | 14,122 | 14,277 |
| 27 | JKSW | 12,621                  | 12,489 | 12,518 |
| 28 | JPFA | 16,571                  | 16,658 | 16,773 |
| 29 | JPRS | 12,824                  | 12,803 | 12,769 |
| 30 | KAEF | 14,903                  | 14,990 | 15,344 |
| 31 | KBLI | 14,106                  | 14,255 | 14,442 |
| 32 | KBLM | 13,380                  | 13,391 | 13,368 |
| 33 | KBRI | 14,077                  | 14,191 | 14,050 |
| 34 | KIAS | 14,671                  | 14,569 | 14,436 |
| 35 | KICI | 11,480                  | 11,804 | 11,848 |
| 36 | KLBF | 16,335                  | 16,433 | 16,539 |
| 37 | LPIN | 12,131                  | 12,689 | 13,077 |

|    |      |        |        |        |
|----|------|--------|--------|--------|
| 38 | MAIN | 15,077 | 15,192 | 15,182 |
| 39 | MBTO | 13,336 | 13,383 | 13,473 |
| 40 | MLBI | 14,618 | 14,558 | 14,638 |
| 41 | MLIA | 15,792 | 15,779 | 15,860 |
| 42 | MYOR | 16,147 | 16,244 | 16,374 |
| 43 | PSDN | 13,339 | 13,338 | 13,391 |
| 44 | RICY | 13,973 | 13,996 | 14,069 |
| 45 | RMBA | 16,143 | 16,355 | 16,416 |
| 46 | ROTI | 14,578 | 14,811 | 14,887 |
| 47 | SCCO | 14,320 | 14,388 | 14,712 |
| 48 | SIDO | 14,853 | 14,844 | 14,910 |
| 49 | SIPD | 14,845 | 14,625 | 14,758 |
| 50 | SKBM | 13,384 | 13,547 | 13,817 |
| 51 | SMBR | 14,889 | 15,000 | 15,290 |
| 52 | SMCB | 16,660 | 16,667 | 16,799 |
| 53 | SMGR | 17,351 | 17,457 | 17,605 |
| 54 | SMSM | 14,375 | 14,613 | 14,629 |
| 55 | SPMA | 14,554 | 14,597 | 14,585 |
| 56 | SQBB | 13,038 | 13,048 | 13,080 |
| 57 | SRSN | 13,046 | 13,261 | 13,483 |
| 58 | TALF | 12,975 | 12,981 | 13,690 |
| 59 | TIRT | 13,478 | 13,545 | 13,612 |
| 60 | TOTO | 14,522 | 14,707 | 14,764 |
| 61 | TRIS | 13,169 | 13,261 | 13,369 |
| 62 | TRST | 14,998 | 15,027 | 15,007 |
| 63 | TSPC | 15,537 | 15,654 | 15,700 |
| 64 | WIIM | 14,103 | 14,110 | 14,118 |

**Lampiran 8****Tabel  
Opini Audit**

| No | Kode | Opini Audit |      |      |
|----|------|-------------|------|------|
|    |      | 2014        | 2015 | 2016 |
| 1  | ADES | 1           | 1    | 1    |
| 2  | AKPI | 0           | 1    | 1    |
| 3  | ALKA | 1           | 1    | 1    |
| 4  | ALTO | 1           | 1    | 1    |
| 5  | AUTO | 1           | 1    | 1    |
| 6  | BAJA | 0           | 1    | 1    |
| 7  | BATA | 1           | 1    | 1    |
| 8  | BTON | 1           | 1    | 1    |
| 9  | CINT | 1           | 1    | 1    |
| 10 | CPIN | 1           | 1    | 1    |
| 11 | DAJK | 1           | 0    | 0    |
| 12 | DLTA | 1           | 1    | 1    |
| 13 | DPNS | 1           | 1    | 1    |
| 14 | DVLA | 1           | 1    | 1    |
| 15 | EKAD | 1           | 1    | 1    |
| 16 | FASW | 1           | 1    | 1    |
| 17 | GGRM | 1           | 1    | 1    |
| 18 | HDTX | 1           | 1    | 1    |
| 19 | HMSP | 1           | 1    | 1    |
| 20 | IGAR | 1           | 1    | 1    |
| 21 | IMAS | 1           | 1    | 1    |
| 22 | IMPC | 1           | 1    | 1    |
| 23 | INCI | 1           | 1    | 1    |
| 24 | INDF | 1           | 1    | 1    |
| 25 | INTP | 1           | 1    | 1    |
| 26 | JECC | 1           | 1    | 1    |
| 27 | JKSW | 1           | 1    | 1    |
| 28 | JPFA | 1           | 1    | 1    |
| 29 | JPRS | 1           | 1    | 1    |
| 30 | KAEF | 1           | 1    | 1    |
| 31 | KBLI | 1           | 1    | 1    |
| 32 | KBLM | 1           | 1    | 1    |
| 33 | KBRI | 1           | 1    | 1    |
| 34 | KIAS | 1           | 1    | 1    |
| 35 | KICI | 1           | 1    | 1    |
| 36 | KLBF | 1           | 1    | 1    |
| 37 | LPIN | 1           | 1    | 1    |



|    |      |   |   |   |
|----|------|---|---|---|
| 38 | MAIN | 1 | 1 | 1 |
| 39 | MBTO | 1 | 1 | 1 |
| 40 | MLBI | 1 | 1 | 1 |
| 41 | MLIA | 1 | 1 | 1 |
| 42 | MYOR | 1 | 1 | 1 |
| 43 | PSDN | 1 | 1 | 1 |
| 44 | RICY | 1 | 1 | 1 |
| 45 | RMBA | 1 | 1 | 1 |
| 46 | ROTI | 1 | 1 | 1 |
| 47 | SCCO | 1 | 1 | 1 |
| 48 | SIDO | 1 | 1 | 1 |
| 49 | SIPD | 1 | 1 | 1 |
| 50 | SKBM | 1 | 1 | 1 |
| 51 | SMBR | 1 | 1 | 1 |
| 52 | SMCB | 1 | 1 | 1 |
| 53 | SMGR | 1 | 1 | 1 |
| 54 | SMSM | 1 | 1 | 1 |
| 55 | SPMA | 1 | 1 | 1 |
| 56 | SQBB | 1 | 1 | 1 |
| 57 | SRSN | 1 | 1 | 1 |
| 58 | TALF | 1 | 1 | 1 |
| 59 | TIRT | 1 | 1 | 1 |
| 60 | TOTO | 1 | 1 | 1 |
| 61 | TRIS | 1 | 1 | 1 |
| 62 | TRST | 1 | 1 | 1 |
| 63 | TSPC | 1 | 1 | 1 |
| 64 | WIIM | 1 | 1 | 1 |

**Lampiran 9****Tabel**  
***Fee Audit***

| <b>No</b> | <b>Kode</b> | <b><i>Fee Audit</i></b> |             |             |
|-----------|-------------|-------------------------|-------------|-------------|
|           |             | <b>2014</b>             | <b>2015</b> | <b>2016</b> |
| 1         | ADES        | 6,784                   | 7,875       | 8,082       |
| 2         | AKPI        | 8,325                   | 8,224       | 8,142       |
| 3         | ALKA        | 7,328                   | 6,574       | 6,389       |
| 4         | ALTO        | 5,966                   | 6,748       | 6,286       |
| 5         | AUTO        | 10,994                  | 11,043      | 10,999      |
| 6         | BAJA        | 5,849                   | 6,862       | 5,869       |
| 7         | BATA        | 8,835                   | 8,106       | 8,316       |
| 8         | BTON        | 4,890                   | 4,787       | 5,476       |
| 9         | CINT        | 5,911                   | 6,715       | 6,703       |
| 10        | CPIN        | 10,253                  | 10,580      | 11,260      |
| 11        | DAJK        | 9,856                   | 9,473       | 6,157       |
| 12        | DLTA        | 8,095                   | 8,363       | 8,265       |
| 13        | DPNS        | 5,081                   | 5,694       | 5,187       |
| 14        | DVLA        | 7,774                   | 9,041       | 8,287       |
| 15        | EKAD        | 6,853                   | 7,341       | 7,396       |
| 16        | FASW        | 7,958                   | 7,978       | 9,002       |
| 17        | GGRM        | 11,120                  | 11,226      | 11,434      |
| 18        | HDTX        | 5,778                   | 7,108       | 7,197       |
| 19        | HMSP        | 12,156                  | 11,739      | 11,744      |
| 20        | IGAR        | 6,040                   | 6,709       | 7,915       |
| 21        | IMAS        | 9,713                   | 9,801       | 9,656       |
| 22        | IMPC        | 7,480                   | 7,721       | 8,518       |
| 23        | INCI        | 5,468                   | 5,438       | 5,088       |
| 24        | INDF        | 11,781                  | 11,352      | 11,363      |
| 25        | INTP        | 9,943                   | 10,469      | 10,573      |
| 26        | JECC        | 7,627                   | 7,749       | 7,056       |
| 27        | JKSW        | 4,477                   | 4,796       | 4,500       |
| 28        | JPFA        | 10,190                  | 10,195      | 10,779      |
| 29        | JPRS        | 5,153                   | 5,652       | 5,100       |
| 30        | KAEF        | 9,102                   | 9,009       | 9,368       |
| 31        | KBLI        | 6,870                   | 7,083       | 7,621       |
| 32        | KBLM        | 5,638                   | 5,553       | 6,494       |
| 33        | KBRI        | 6,950                   | 7,438       | 6,901       |
| 34        | KIAS        | 9,235                   | 10,146      | 8,593       |
| 35        | KICI        | 5,004                   | 5,468       | 5,587       |
| 36        | KLBF        | 10,494                  | 10,307      | 10,363      |
| 37        | LPIN        | 6,127                   | 9,604       | 8,111       |

|    |      |        |        |        |
|----|------|--------|--------|--------|
| 38 | MAIN | 8,739  | 8,935  | 8,710  |
| 39 | MBTO | 6,899  | 7,254  | 8,154  |
| 40 | MLBI | 11,319 | 11,313 | 11,666 |
| 41 | MLIA | 7,886  | 7,789  | 8,531  |
| 42 | MYOR | 8,019  | 8,760  | 9,173  |
| 43 | PSDN | 8,185  | 8,460  | 8,913  |
| 44 | RICY | 7,480  | 7,274  | 7,879  |
| 45 | RMBA | 9,346  | 10,168 | 10,068 |
| 46 | ROTI | 9,227  | 9,356  | 9,867  |
| 47 | SCCO | 7,898  | 6,953  | 7,911  |
| 48 | SIDO | 8,497  | 8,224  | 8,457  |
| 49 | SIPD | 8,477  | 9,886  | 10,243 |
| 50 | SKBM | 7,240  | 7,094  | 7,312  |
| 51 | SMBR | 8,099  | 9,021  | 8,774  |
| 52 | SMCB | 10,414 | 10,683 | 10,242 |
| 53 | SMGR | 10,868 | 11,238 | 11,314 |
| 54 | SMSM | 7,436  | 8,515  | 8,465  |
| 55 | SPMA | 8,139  | 8,377  | 8,983  |
| 56 | SQBB | 6,898  | 7,365  | 7,710  |
| 57 | SRSN | 6,953  | 7,175  | 6,976  |
| 58 | TALF | 7,035  | 6,066  | 6,380  |
| 59 | TIRT | 6,544  | 6,144  | 5,922  |
| 60 | TOTO | 8,505  | 9,485  | 8,439  |
| 61 | TRIS | 8,205  | 8,382  | 8,936  |
| 62 | TRST | 7,581  | 7,671  | 7,459  |
| 63 | TSPC | 9,326  | 9,595  | 9,715  |
| 64 | WIIM | 9,054  | 9,255  | 9,304  |

## Lampiran 10

### Statistik Deskriptif

| Descriptive Statistics |     |          |         |          |                |
|------------------------|-----|----------|---------|----------|----------------|
|                        | N   | Minimum  | Maximum | Mean     | Std. Deviation |
| CEO                    | 192 | ,000     | 1,000   | ,12500   | ,331584        |
| DEBT                   | 192 | -8,338   | 8,261   | 1,04841  | 1,632145       |
| KAP                    | 192 | ,000     | 1,000   | ,39583   | ,490307        |
| ROA                    | 192 | -162,000 | 40,500  | -1,09799 | 12,449419      |
| KLIEN                  | 192 | 11,480   | 18,335  | 14,53158 | 1,572699       |
| OPINI                  | 192 | ,000     | 1,000   | ,97917   | ,143200        |
| FEE                    | 192 | 4,477    | 12,156  | 8,19298  | 1,806375       |
| SWITCH                 | 192 | ,000     | 1,000   | ,13542   | ,343063        |
| Valid N (listwise)     | 192 |          |         |          |                |

Sumber : olah data SPSS V 20, 2018

## Lampiran 11

### Hasil Uji Analisis Regresi Logistik

| Variables in the Equation |          |        |       |       |      |        |                     |       |       |
|---------------------------|----------|--------|-------|-------|------|--------|---------------------|-------|-------|
|                           | B        | S.E.   | Wald  | df    | Sig. | Exp(B) | 95% C.I. for EXP(B) |       |       |
|                           |          |        |       |       |      |        | Lower               | Upper |       |
| Step 1 <sup>a</sup>       | X1       | ,195   | ,650  | ,090  | 1    | ,764   | 1,216               | ,340  | 4,343 |
|                           | X2       | -,083  | ,146  | ,323  | 1    | ,570   | ,920                | ,691  | 1,225 |
|                           | X3       | -1,690 | ,724  | 5,454 | 1    | ,020   | ,184                | ,045  | ,762  |
|                           | X4       | ,001   | ,016  | ,003  | 1    | ,960   | 1,001               | ,969  | 1,034 |
|                           | X5       | ,025   | ,282  | ,008  | 1    | ,929   | 1,026               | ,591  | 1,781 |
|                           | X6       | -,628  | 1,284 | ,239  | 1    | ,625   | ,533                | ,043  | 6,612 |
|                           | X7       | -,087  | ,225  | ,150  | 1    | ,698   | ,917                | ,590  | 1,423 |
|                           | Constant | -,429  | 3,169 | ,018  | 1    | ,892   | ,651                |       |       |

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5, X6, X7.

Sumber : olah data SPSS V 20.0, 2018

## Lampiran 12

### Hasil Uji Kesesuaian Keseluruhan Model (*Overall Model Fit*)

| -2 Log Likelihood Block N = 0 | -2 Log Likelihood Block N = 1 |
|-------------------------------|-------------------------------|
| 152,277                       | 139,830                       |

Sumber : olah data SPSS V 20, 2018

## Lampiran 13

### Hasil Uji Cox dan Snell's R square

| Model Summary |                      |                      |                     |
|---------------|----------------------|----------------------|---------------------|
| Step          | -2 Log likelihood    | Cox & Snell R Square | Nagelkerke R Square |
| 1             | 139,830 <sup>a</sup> | ,063                 | ,115                |

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Sumber : olah data SPSS V 20, 2018

## Lampiran 14

### Hasil Uji Hosmer dan Lemeshow

| Hosmer and Lemeshow Test |            |    |      |
|--------------------------|------------|----|------|
| Step                     | Chi-square | df | Sig. |
| 1                        | 5,632      | 8  | ,688 |

Sumber : olah data SPSS V 20.0, 2018

## Lampiran 15

### Hasil Uji Matriks Klasifikasi

Classification Table<sup>a</sup>

|        | Observed                          | Predicted                         |                             |                    |
|--------|-----------------------------------|-----------------------------------|-----------------------------|--------------------|
|        |                                   | SWITCH                            |                             | Percentage Correct |
|        |                                   | Tidak Melakukan Auditor Switching | Melakukan Auditor Switching |                    |
| Step 1 | Tidak Melakukan Auditor Switching | 166                               | 0                           | 100,0              |
|        | Melakukan Auditor Switching       | 26                                | 0                           | ,0                 |
|        | Overall Percentage                |                                   |                             | 86,5               |

a. The cut value is ,500  
 Sumber : olah data SPSS V 20.0, 2018


**SURAT KEPUTUSAN**  
**REKTOR IIB DARMAJAYA**  
**NOMOR : SK.0201/DMJ/DFEB/BAAK/VI-18**

Tentang  
**Dosen Pembimbing Skripsi**  
**Program Studi S1 Akuntansi**

**REKTOR IIB DARMAJAYA**

- Memperhatikan : 1. Bahwa dalam rangka usaha peningkatan mutu dan peranan IIB Darmajaya dalam melaksanakan Pendidikan Nasional perlu ditingkatkan kemampuan mahasiswa dalam **Skripsi**.
2. Laporan dan usulan Ketua Program Studi **S1 Akuntansi**.
- Menimbang : 1. Bahwa untuk mengefektifkan tenaga pengajar dalam Skripsi mahasiswa perlu ditetapkan **Dosen Pembimbing Skripsi**.
2. Bahwa untuk maksud tersebut dipandang perlu menerbitkan Surat Keputusan Rektor.
- Mengingat : 1. UU No.20 Tahun 2003 Tentang Sistem Pendidikan Nasional.
2. Peraturan Pemerintah No.60 Tahun 2010 tentang Pendidikan Sekolah Tinggi
3. Surat Keputusan Menteri Pendidikan Nasional Republik Indonesia No.165/D/0/2008 tertanggal 20 Agustus 2008 tentang Perubahan Status STMIK-STIE Darmajaya menjadi Informatics and Business Institute (IBI) Darmajaya
4. STATUTA IBI Darmajaya
5. Surat Ketua Yayasan Pendidikan Alfian Husin No. IM.003/YP-AH/X-08 tentang Persetujuan Perubahan Struktur Organisasi
6. Surat Keputusan Rektor 0383/DMJ/REK/X-08 tentang Struktur Organisasi.
- Menetapkan**
- Pertama : Mengangkat nama-nama seperti tersebut dalam lampiran Surat Keputusan ini sebagai Dosen Pembimbing Skripsi mahasiswa Program Studi S1 Akuntansi.
- Kedua : Pembimbing Skripsi berkewajiban melaksanakan tugasnya sesuai dengan jadwal yang telah ditetapkan.
- Ketiga : Pembimbing Skripsi yang ditunjuk akan diberikan honorarium yang besarnya sesuai dengan ketentuan peraturan dan norma penggajian dan honorarium IBI Darmajaya.
- Keempat : Surat Keputusan ini berlaku sejak tanggal ditetapkan dan apabila dikemudian hari terdapat kekeliruan dalam keputusan ini, maka keputusan ini akan ditinjau kembali.

Ditetapkan di : Bandar Lampung  
 Pada tanggal : 29 Juni 2018  
 a.n. Rektor IIB Darmajaya,  
 Dekan Fakultas Ekonomi & Bisnis

  
 Dr. Anuar Sanusi, SE., M.Si

NIK. 30010203

1. Kabirol. SDM
2. Ketua Jurusan S1 Akuntansi
3. Yang bersangkutan
4. Arsip

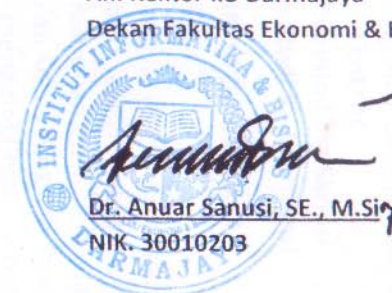
Lampiran : Surat Keputusan Rektor IIB Darmajaya  
Nomor : SK. 0201/DMJ/DFEB/BAAK/VI-18  
Tanggal : 29 Juni 2018  
Perihal : Pembimbing Penulisan Skripsi  
Program Studi Strata Satu (S1) Akuntansi

Judul Penulisan Skripsi & Dosen Pembimbing  
Program Studi Strata Satu (S1) Akuntansi

| NO | NAMA                   | NPM        | JUDUL   | PEMBIMBING                    |
|----|------------------------|------------|---|-------------------------------|
| 1  | *Tahlia Tinambunan     | 1412120069 | Faktor-Faktor Yang Mempengaruhi Auditor Switching Secara Voluntary Pada Perusahaan Manufaktur (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2016) | M. Sadat H. Pulungan, S.E, MM |
| 2  | *Nurmalita Dwi Safitri | 1412120076 | Pengaruh Kualitas Penerapan Good Corporate Governance, Risiko Pembiayaan Dan Kecukupan Modal Terhadap Profitabilitas Perbankan Syariah  | Delli Maria, SE., M.Sc        |

Keterangan : \* Surat Keputusan Perpanjangan

An. Rektor IIB Darmajaya  
Dekan Fakultas Ekonomi & Bisnis







**BIRO ADMINISTRASI AKADEMIK KEMAHASISWAAN (BAAK)**

**FORM KONSULTASI/BIMBINGAN SKRIPSI/TUGAS AKHIR \*)**

NAMA : TAHLIA TINAMBUNAN  
 NPM : 1412120069  
 PEMBIMBING I : M. Sadat., SE., MM., M. SAK  
 PEMBIMBING II :  
 JUDUL LAPORAN : ANALISIS FAKTOR - FAKTOR YANG MEMPENGARUHI PERUSAHAAN MELAKUKAN AUDITOR SWITCHING SECARA VOLUNTARY  
 TANGGAL SK : s.d ..... (6+2 bulan)

| No | HARI/TANGGAL | HASIL KONSULTASI                         | PARAF |
|----|--------------|--|-------|
| 1  | 20-11-2017   | Pahami Fenomena yang ada dibitarbelakang |       |
| 2  | 24-11-2017   | Pahami Grand Theori & fenomena           |       |
| 3  | 29/11/2017   | A@@ Juran                                |       |
| 4  | 25/03/2018   | Konsultasi hasil Seminar                 |       |
| 5  | 31/05/2018   | Revisi bab 1, 2, 3                       |       |
| 6  | 27/07-10     | Revisi bab 4, 5                          |       |
| 7  | 02/08/2018   | Revisi Pembahasan                        |       |
| 8  | 08/08/2018   | A@@ Uid                                  |       |
| 9  |              |  |       |
| 10 |              |  |       |

\*) Coret yang tidak perlu



29 August '18

Anik Irawati, SE., M.Sc  
 NIK 0170305