LAMPIRAN I

NAMA EMITEN SEKTOR KEUANGAN
BURSA EFEK INDONESIA
PERIODE 2020-2023

Emiten Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia

Periode 2020-2023 yang Memenuhi Kriteria Sampel

No	Kode	Nama Perusahaan
1	ABDA	Asuransi Bina Dana Arta Tbk.
2	ADMF	Adira Dinamika Multi Finance Tbk.
3	AMAG	Asuransi Multi Artha Guna Tbk.
4	APIC	Pacific Strategic Financial Tbk
5	ASBI	Asuransi Bintang Tbk.
6	ASDM	Asuransi Dayin Mitra Tbk.
7	ASRM	Asuransi Ramayana Tbk.
8	BABP	Bank MNC Internasional Tbk.
9	BACA	Bank Capital Indonesia Tbk.
10	BBCA	Bank Central Asia Tbk.
11	BBHI	Allo Bank Indonesia Tbk.
12	BBLD	Buana Finance Tbk.
13	BBMD	Bank Mestika Dharma Tbk.
14	BBNI	Bank Negara Indonesia (Persero)
15	BBRI	Bank Rakyat Indonesia (Persero)
16	BBTN	Bank Tabungan Negara (Persero)
17	BCAP	MNC Kapital Indonesia Tbk.
18	BDMN	Bank Danamon Indonesia Tbk.
19	BFIN	BFI Finance Indonesia Tbk.
20	BGTG	Bank Ganesha Tbk.
21	BINA	Bank Ina Perdana Tbk.
22	BJBR	Bank Pembangunan Daerah Jawa Barat
23	BJTM	Bank Pembangunan Daerah Jawa Timur
24	BMAS	Bank Maspion Indonesia Tbk.
25	BMRI	Bank Mandiri (Persero) Tbk.
26	BNBA	Bank Bumi Arta Tbk.
27	BNGA	Bank CIMB Niaga Tbk.
28	BNII	Bank Maybank Indonesia Tbk.
29	BNLI	Bank Permata Tbk.
30	BPFI	Woori Finance Indonesia Tbk
31	BSIM	Bank Sinarmas Tbk.
32	BTPN	Bank SMBC Indonesia Tbk.
33	CFIN	Clipan Finance Indonesia Tbk.
34	DNAR	Bank Oke Indonesia Tbk.
35	DNET	Indoritel Makmur Internasional
36	LPGI	Lippo General Insurance Tbk.
37	MAYA	Bank Mayapada Internasional Tbk.

No	Kode	Nama Perusahaan
38	MCOR	Bank China Construction Bank Indonesia
39	MEGA	Bank Mega Tbk.
40	MFIN	Mandala Multifinance Tbk.
41	NISP	Bank OCBC NISP Tbk.
42	NOBU	Bank Nationalnobu Tbk.
43	PANS	Panin Sekuritas Tbk.
44	PNBN	Bank Pan Indonesia Tbk.
45	PNIN	Paninvest Tbk.
46	PNLF	Panin Financial Tbk.
47	RELI	Reliance Sekuritas Indonesia Tbk.
48	SDRA	Bank Woori Saudara Indonesia 1906
49	STAR	Buana Artha Anugerah Tbk.
50	TIFA	KDB Tifa Finance Tbk.
51	TRIM	Trimegah Sekuritas Indonesia Tbk.
52	TRUS	Trust Finance Indonesia Tbk
53	VINS	Victoria Insurance Tbk.
54	WOMF	Wahana Ottomitra Multiartha Tbk.
55	CASA	Capital Financial Indonesia Tbk.
56	BRIS	Bank Syariah Indonesia Tbk.
57	BTPS	Bank BTPN Syariah Tbk.
58	LIFE	MSIG Life Insurance Indonesia
59	FUJI	Fuji Finance Indonesia Tbk.
60	BHAT	Bhakti Multi Artha Tbk.
61	BBSI	Krom Bank Indonesia Tbk.

LAMPIRAN II

TABULASI DATA

Data Penelitian Variabel *Financial Distress* (X_1)

No	Kode	Tahun	Total Hutang	Total Ekuitas	*Financial Distress*
1	ABDA	2020	1.090.545.646.000	1.387.236.002.000	0,7861284
		2021	983.787.506.000	1.512.103.062.000	0,6506088
		2022	966.617.847.000	1.505.488.077.000	0,6420628
		2023	1.115.590.529.000	1.548.860.178.000	0,7202655
2	ADMF	2020	21.305.238.000.000	7.925.275.000.000	26,882,648
		2021	14.838.879.000.000	8.887.006.000.000	16,697,276
		2022	14.864.819.000.000	10.032.386.000.000	14,816,833
		2023	19.895.036.000.000	11.112.186.000.000	17,903,800
3	AMAG	2020	2.730.755.387.000	2.006.374.654.000	13,610,396
		2021	2.793.055.857.000	1.859.762.049.000	15,018,351
		2022	3.005.509.450.000	1.700.336.893.000	17,675,964
		2023	3.410.344.046.000	1.705.656.748.000	19,994,316
4	APIC	2020	2.920.986.089.935	1.960.925.784.273	14,895,954
		2021	3.824.141.372.207	2.112.467.867.543	18,102,720
		2022	4.588.594.576.633	2.268.545.666.855	20,227,032
		2023	4.282.941.682.484	2.434.355.338.221	17,593,741
5	ASBI	2020	557.997.452.000	313.771.731.000	17,783,548
		2021	598.914.685.000	355.583.491.000	16,843,152
		2022	620.559.335.000	369.251.595.000	16,805,867
		2023	582.681.646.000	387.696.811.000	15,029,312
6	ASDM	2020	508.174.714.000	351.701.797.000	14,449,022
		2021	462.797.631.000	359.942.738.000	12,857,535
		2022	523.847.643.000	365.125.870.000	14,347,043
		2023	611.216.174.000	371.724.043.000	16,442,740
7	ASRM	2020	1.013.381.758.085	503.181.214.943	20,139,499
		2021	862.113.850.198	549.046.298.074	15,702,025
		2022	1.013.123.874.462	614.117.783.224	16,497,224
		2023	1.172.290.013.843	678.478.999.511	17,278,206
8	BABP	2020	10.101.667.000.000	1.551.237.000.000	65,120,075
		2021	11.649.903.000.000	2.365.457.000.000	49,250,115
		2022	14.150.029.000.000	2.712.334.000.000	52,169,198
		2023	14.559.944.000.000	10.032.386.000.000	14,512,942
9	BACA	2020	18.583.167.000.000	1.640.391.000.000	113,284,985
		2021	20.203.112.000.000	2.122.771.000.000	95,173,299
		2022	17.340.964.000.000	3.287.537.000.000	52,747,586
		2023	15.868.870.000.000	3.390.317.000.000	46,806,449
10	BBCA	2020	885.537.919.000.000	184.714.709.000.000	47,940,845
		2021	1.019.773.758.000.000	202.848.934.000.000	50,272,572

No	Kode	Tahun	Total Hutang	Total Ekuitas	*Financial Distress*
		2022	1.087.109.644.000.000	221.181.655.000.000	49,150,082
		2023	1.157.675.545.000.000	242.537.593.000.000	47,731,798
11	BBHI	2020	2.239.597.029.811	347.066.458.180	64,529,342
		2021	3.346.086.245.899	1.303.270.902.833	25,674,526
		2022	4.647.687.466.123	6.411.268.936.762	0,7249247
		2023	5.865.358.695.582	6.885.075.877.798	0,8518946
12	BBLD	2020	2.907.239.000.000	1.208.656.000.000	24,053,486
		2021	2.339.047.000.000	1.243.821.000.000	18,805,335
		2022	3.314.209.000.000	1.315.941.000.000	25,185,088
		2023	4.394.881.000.000	1.394.736.000.000	31,510,487
13	BBMD	2020	10.150.492.606.994	4.009.262.625.539	25,317,605
		2021	11.693.332.176.560	4.289.820.124.680	27,258,327
		2022	12.031.692.974.122	4.552.297.953.409	26,429,933
		2023	11.151.169.361.070	4.903.654.244.693	22,740,529
14	BBNI	2020	746.235.663.000.000	112.872.199.000.000	66,113,327
		2021	838.317.715.000.000	126.519.977.000.000	66,259,711
		2022	889.639.206.000.000	140.197.662.000.000	63,456,066
		2023	931.931.466.000.000	154.732.520.000.000	60,228,546
15	BBRI	2020	1.278.346.276.000.000	199.911.376.000.000	63,945,649
		2021	1.386.310.930.000.000	291.786.804.000.000	47,511,091
		2022	1.562.243.693.000.000	303.395.317.000.000	51,492,017
		2023	1.648.534.888.000.000	316.472.142.000.000	52,090,995
16	BBTN	2020	321.376.142.000.000	19.987.845.000.000	160,785,789
		2021	327.693.592.000.000	21.406.647.000.000	153,080,299
		2022	351.376.683.000.000	25.909.354.000.000	135,617,694
		2023	381.164.489.000.000	30.479.152.000.000	125,057,445
17	BCAP	2020	14.007.712.000.000	5.093.834.000.000	27,499,349
		2021	15.646.157.000.000	6.007.811.000.000	26,043,025
		2022	18.105.414.000.000	6.200.813.000.000	29,198,452
		2023	18.860.818.000.000	7.002.994.000.000	26,932,506
18	BDMN	2020	157.314.569.000.000	43.575.499.000.000	36,101,610
		2021	147.156.640.000.000	45.083.058.000.000	32,641,229
		2022	150.251.206.000.000	47.478.482.000.000	31,646,169
		2023	171.345.164.000.000	49.959.368.000.000	34,296,904
19	BFIN	2020	8.594.377.000.000	6.606.154.000.000	13,009,653
		2021	8.205.513.000.000	7.430.226.000.000	11,043,423
		2022	13.173.725.000.000	8.755.909.000.000	15,045,525
		2023	14.491.639.000.000	9.499.796.000.000	15,254,684
20	BGTG	2020	4.226.331.000.000	1.139.125.000.000	37,101,556
		2021	6.427.061.000.000	2.148.889.000.000	29,908,762

No	Kode	Tahun	Total Hutang	Total Ekuitas	*Financial Distress*
		2022	5.829.370.000.000	3.138.762.000.000	18,572,195
		2023	6.158.107.000.000	3.244.202.000.000	18,981,885
21	BINA	2020	7.220.541.000.000	1.217.144.000.000	59,323,638
		2021	12.682.175.000.000	2.373.675.000.000	53,428,439
		2022	17.264.648.000.000	3.288.088.000.000	52,506,648
		2023	20.828.422.000.000	3.556.158.000.000	58,570,013
22	BJBR	2020	122.676.884.000.000	12.005.800.000.000	102,181,349
		2021	137.955.374.000.000	13.084.033.000.000	105,437,959
		2022	158.120.881.000.000	14.745.986.000.000	107,229,778
		2023	163.579.102.000.000	15.449.018.000.000	105,883,171
23	BJTM	2020	73.614.502.000.000	10.004.950.000.000	73,578,081
		2021	89.812.791.000.000	10.910.539.000.000	82,317,465
		2022	89.715.529.000.000	11.445.861.000.000	78,382,508
		2023	89.337.227.000.000	12.151.069.000.000	73,522,113
24	BMAS	2020	8.826.257.598.000	1.284.262.093.000	68,726,295
		2021	12.903.147.645.000	1.331.210.939.000	96,927,897
		2022	11.803.688.126.000	3.152.614.148.000	37,440,954
		2023	12.943.305.449.000	6.722.657.517.000	19,253,257
25	BMRI	2020	1.151.267.847.000.000	193.796.083.000.000	59,406,146
		2021	1.326.592.237.000.000	222.111.282.000.000	59,726,468
		2022	1.544.096.631.000.000	252.245.455.000.000	61,214,052
		2023	1.660.442.815.000.000	287.494.962.000.000	57,755,545
26	BNBA	2020	6.128.138.202.911	1.509.386.122.943	40,600,202
		2021	6.432.760.566.695	2.233.765.261.905	28,797,836
		2022	5.134.517.792.869	3.076.773.997.530	16,687,991
		2023	4.869.599.435.614	3.121.955.070.819	15,597,916
27	BNGA	2020	239.890.554.000.000	41.053.051.000.000	58,434,282
		2021	267.398.602.000.000	43.388.358.000.000	61,629,113
		2022	261.478.036.000.000	45.276.263.000.000	57,751,682
		2023	285.031.862.000.000	49.337.371.000.000	57,772,000
28	BNII	2020	146.000.782.000.000	27.223.630.000.000	53,630,167
		2021	140.033.353.000.000	28.725.123.000.000	48,749,435
		2022	131.279.968.000.000	29.533.950.000.000	44,450,528
		2023	141.007.036.000.000	30.796.034.000.000	45,787,401
29	BNLI	2020	162.654.644.000.000	35.071.453.000.000	46,378,074
		2021	197.765.327.000.000	36.613.715.000.000	54,014,002
		2022	217.495.182.000.000	37.617.289.000.000	57,817,878
		2023	217.451.825.000.000	39.992.322.000.000	54,373,393
30	BPFI	2020	613.538.953.451	859.103.399.491	0,7141619
		2021	377.313.272.913	920.295.846.845	0,4099913

No	Kode	Tahun	Total Hutang	Total Ekuitas	*Financial Distress*
		2022	335.938.183.508	980.534.145.004	0,3426073
		2023	791.891.646.490	1.058.512.678.868	0,7481173
31	BSIM	2020	32.557.921.000.000	6.056.844.000.000	53,753,937
		2021	38.799.669.000.000	7.359.416.000.000	52,721,125
		2022	33.547.181.000.000	7.285.008.000.000	46,049,614
		2023	37.788.908.000.000	7.826.768.000.000	48,281,625
32	BTPN	2020	142.277.859.000.000	32.964.753.000.000	43,160,602
		2021	146.932.964.000.000	36.078.927.000.000	40,725,425
		2022	159.913.419.000.000	39.413.024.000.000	40,573,750
		2023	150.244.468.000.000	41.283.104.000.000	36,393,695
33	CFIN	2020	6.172.266.324.000	4.745.189.892.000	13,007,417
		2021	2.317.783.818.000	4.806.120.201.000	0,4822567
		2022	2.938.173.032.000	5.111.082.784.000	0,5748631
		2023	4.384.495.690.000	5.526.758.458.000	0,7933214
34	DNAR	2020	3.753.255.346.328	2.521.927.019.838	14,882,490
		2021	4.681.638.119.882	3.039.706.086.499	15,401,614
		2022	6.631.051.588.525	3.552.359.647.012	18,666,611
		2023	7.490.665.565.577	3.584.485.518.328	20,897,464
35	DNET	2020	7.087.541.000.000	10.135.821.000.000	0,6992567
		2021	6.825.270.000.000	11.220.944.000.000	0,6082617
		2022	6.590.854.000.000	12.327.298.000.000	0,5346552
		2023	7.637.304.000.000	13.073.556.000.000	0,5841795
36	LPGI	2020	1.954.498.917.680	861.079.475.415	22,698,241
		2021	2.051.451.547.356	871.834.713.331	23,530,281
		2022	2.200.516.017.855	730.148.693.223	30,137,916
		2023	1.925.683.411.166	843.744.702.806	22,823,058
37	MAYA	2020	79.603.549.000.000	12.914.476.000.000	61,639,008
		2021	105.125.905.000.000	13.978.280.000.000	75,206,610
		2022	121.526.152.000.000	13.856.660.000.000	87,702,341
		2023	125.621.379.000.000	15.867.617.000.000	79,168,396
38	MCOR	2020	19.218.857.000.000	6.016.716.000.000	31,942,437
		2021	20.113.344.000.000	6.081.204.000.000	33,074,608
		2022	18.823.716.000.000	6.199.237.000.000	30,364,569
		2023	21.311.389.000.000	6.540.557.000.000	32,583,447
39	MEGA	2020	93.994.503.000.000	18.208.150.000.000	51,622,215
		2021	113.734.926.000.000	19.144.464.000.000	59,408,781
		2022	121.116.769.000.000	20.633.680.000.000	58,698,579
		2023	110.294.148.000.000	21.755.443.000.000	50,697,266
40	MFIN	2020	1.875.421.000.000	2.334.972.000.000	0,8031878
		2021	2.582.347.000.000	2.762.949.000.000	0,9346343

No	Kode	Tahun	Total Hutang	Total Ekuitas	*Financial Distress*
		2022	3.332.443.000.000	3.235.944.000.000	10,298,210
		2023	3.267.146.000.000	3.396.430.000.000	0,9619353
41	NISP	2020	176.467.884.000.000	29.829.316.000.000	59,159,212
		2021	182.068.037.000.000	32.327.571.000.000	56,319,739
		2022	204.287.525.000.000	34.211.035.000.000	59,713,927
		2023	212.436.871.000.000	37.320.268.000.000	56,922,654
42	NOBU	2020	12.218.080.000.000	1.519.854.000.000	80,389,827
		2021	18.977.960.000.000	1.764.683.000.000	107,543,168
		2022	20.243.766.000.000	1.872.600.000.000	108,105,127
		2023	23.287.337.000.000	3.335.015.000.000	69,826,783
43	PANS	2020	1.596.568.109.043	1.369.502.566.905	11,658,015
		2021	5.989.640.549.214	1.456.150.545.263	41,133,388
		2022	501.706.622.757	1.600.533.805.147	0,3134621
		2023	668.943.220.789	1.566.185.333.063	0,4271163
44	PNBN	2020	170.606.759.000.000	47.460.332.000.000	35,947,233
		2021	155.914.795.000.000	48.547.747.000.000	32,115,763
		2022	161.715.787.000.000	50.716.094.000.000	31,886,483
		2023	158.149.035.000.000	53.312.485.000.000	29,664,540
45	PNIN	2020	4.485.718.000.000	29.674.056.000.000	0,1511663
		2021	4.424.707.000.000	30.798.912.000.000	0,1436644
		2022	4.138.794.000.000	31.503.826.000.000	0,1313743
		2023	161.979.201.000.000	63.717.769.000.000	25,421,355
46	PNLF	2020	4.484.512.000.000	27.845.258.000.000	0,1610512
		2021	4.377.908.000.000	28.762.813.000.000	0,1522072
		2022	4.136.592.000.000	29.679.789.000.000	0,1393740
		2023	161.990.652.000.000	61.980.942.000.000	26,135,558
47	RELI	2020	133.737.722.858	480.469.985.639	0,2783477
		2021	137.407.389.180	497.939.954.685	0,2759517
		2022	132.227.797.068	596.890.792.405	0,2215276
		2023	128.931.972.407	629.876.103.055	0,2046942
48	SDRA	2020	30.782.968.000.000	7.270.971.000.000	42,336,805
		2021	34.544.380.000.000	9.257.191.000.000	37,316,266
		2022	41.568.671.000.000	9.930.753.000.000	41,858,529
		2023	44.549.099.000.000	10.273.082.000.000	43,364,882
49	STAR	2020	1.718.284.921	495.839.212.552	0,0034654
		2021	2.068.066.845	506.379.067.845	0,0040840
		2022	1.263.425.284	508.123.816.657	0,0024865
		2023	1.484.531.992	510.849.684.197	0,0029060
50	TIFA	2020	738.620.372.000	365.195.595.000	20,225,336
		2021	363.487.524.000	1.033.060.902.000	0,3518549

No	Kode	Tahun	Total Hutang	Total Ekuitas	*Financial Distress*
		2022	511.314.538.000	1.090.123.924.000	0,4690426
		2023	651.585.024.000	1.149.791.707.000	0,5666983
51	TRIM	2020	1.854.045.110.000	822.343.483.000	22,545,872
		2021	942.670.369.000	877.171.471.000	10,746,706
		2022	1.054.059.625.000	1.055.773.919.000	0,9983763
		2023	1.655.409.421.000	1.217.837.070.000	13,593,029
52	TRUS	2020	22.707.522.985	302.817.762.637	0,0749874
		2021	24.088.177.933	326.853.242.917	0,0736972
		2022	23.615.487.064	351.062.031.033	0,0672687
		2023	50.279.928.865	377.253.609.283	0,1332789
53	VINS	2020	138.095.296.876	184.247.090.444	0,7495114
		2021	115.984.412.838	240.603.959.637	0,4820553
		2022	110.511.030.657	186.535.177.545	0,5924407
		2023	89.305.716.000	153.629.532.490	0,5813057
54	WOMF	2020	4.070.357.000.000	1.213.345.000.000	33,546,576
		2021	3.817.437.000.000	1.333.647.000.000	28,624,044
		2022	4.131.194.000.000	1.515.032.000.000	27,268,031
		2023	4.939.793.000.000	1.695.922.000.000	29,127,478
55	CASA	2020	23.921.451.000.000	7.805.735.000.000	30,645,994
		2021	26.806.260.000.000	8.288.059.000.000	32,343,230
		2022	22.699.190.000.000	8.887.733.000.000	25,539,910
		2023	19.838.195.000.000	8.621.965.000.000	23,008,902
56	BRIS	2020	17.475.112.000.000	5.444.288.000.000	32,098,067
		2021	61.886.476.000.000	25.013.934.000.000	24,740,801
		2022	73.655.791.000.000	33.505.610.000.000	21,983,122
		2023	87.222.911.000.000	38.739.121.000.000	22,515,460
57	BTPS	2020	2.632.890.000.000	5.878.749.000.000	0,4478657
		2021	2.543.053.000.000	7.094.900.000.000	0,3584339
		2022	2.910.720.000.000	8.407.995.000.000	0,3461848
		2023	2.737.413.000.000	8.777.133.000.000	0,3118801
58	LIFE	2020	7.489.479.000.000	8.047.323.000.000	0,9306796
		2021	8.501.397.000.000	7.567.616.000.000	11,233,917
		2022	7.569.825.000.000	7.684.570.000.000	0,9850681
		2023	7.221.590.000.000	7.491.535.000.000	0,9639667
59	FUJI	2020	1.138.775.897	140.183.321.401	0,0081235
		2021	4.296.566.297	149.417.008.931	0,0287555
		2022	5.447.275.670	157.409.542.519	0,0346058
		2023	3.359.611.640	161.333.616.554	0,0208240
60	BHAT	2020	132.240.707.576	519.525.057.925	0,2545415
		2021	196.357.274.613	539.709.386.834	0,3638204

No	Kode	Tahun	Total Hutang	Total Ekuitas	***Financial Distress***
		2022	497.542.929.476	541.366.920.715	0,9190494
		2023	567.319.781.674	547.431.747.609	10,363,297
61	BBSI	2020	432.251.684.035	1.008.982.591.153	0,4284035
		2021	406.558.558.387	2.069.516.926.971	0,1964509
		2022	248.248.586.432	3.065.341.159.264	0,0809856
		2023	443.043.060.218	3.195.369.483.219	0,1386516

Data Penelitian Variabel *Audit Delay* (X_2)

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan	*Audit Delay*
1	ABDA	2020	12/03/2021	31/12/2020	71
		2021	21/03/2022	31/12/2021	80
		2022	28/02/2023	31/12/2022	59
		2023	27/03/2024	31/12/2023	87
2	ADMF	2020	08/02/2021	31/12/2020	39
		2021	28/01/2022	31/12/2021	28
		2022	08/02/2023	31/12/2022	39
		2023	12/02/2024	31/12/2023	43
3	AMAG	2020	16/03/2021	31/12/2020	75
		2021	10/03/2022	31/12/2021	69
		2022	28/03/2023	31/12/2022	87
		2023	26/03/2024	31/12/2023	86
4	APIC	2020	27/05/2021	31/12/2020	147
		2021	27/04/2022	31/12/2021	117
		2022	30/03/2023	31/12/2022	89
		2023	27/03/2024	31/12/2023	87
5	ASBI	2020	29/03/2021	31/12/2020	88
		2021	30/03/2022	31/12/2021	89
		2022	29/03/2023	31/12/2022	88
		2023	27/03/2024	31/12/2023	87
6	ASDM	2020	12/04/2021	31/12/2020	102
		2021	12/04/2022	31/12/2021	102
		2022	29/03/2023	31/12/2022	88
		2023	27/03/2024	31/12/2023	87
7	ASRM	2020	29/03/2021	31/12/2020	88
		2021	21/04/2022	31/12/2021	111
		2022	14/04/2023	31/12/2022	104
		2023	28/03/2024	31/12/2023	88
8	BABP	2020	26/03/2021	31/12/2020	85
		2021	29/03/2022	31/12/2021	88
		2022	30/03/2023	31/12/2022	89
		2023	26/03/2024	31/12/2023	86
9	BACA	2020	05/04/2021	31/12/2020	95
		2021	30/03/2022	31/12/2021	89
		2022	30/03/2023	31/12/2022	89
		2023	27/03/2024	31/12/2023	87
10	BBCA	2020	29/01/2021	31/12/2020	29
		2021	24/01/2022	31/12/2021	24
		2022	25/01/2023	31/12/2022	25
		2023	24/01/2024	31/12/2023	24
11	BBHI	2020	15/03/2021	31/12/2020	74
		2021	08/02/2022	31/12/2021	39

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan	*Audit Delay*
		2022	08/03/2023	31/12/2022	67
		2023	29/01/2024	31/12/2023	29
12	BBLD	2020	22/04/2021	31/12/2020	112
		2021	31/03/2022	31/12/2021	90
		2022	30/03/2023	31/12/2022	89
		2023	26/03/2024	31/12/2023	86
13	BBMD	2020	31/03/2021	31/12/2020	90
		2021	29/03/2022	31/12/2021	88
		2022	29/03/2023	31/12/2022	88
		2023	22/03/2024	31/12/2023	82
14	BBNI	2020	22/01/2021	31/12/2020	22
		2021	21/01/2022	31/12/2021	21
		2022	20/01/2023	31/12/2022	20
		2023	25/01/2024	31/12/2023	25
15	BBRI	2020	19/02/2021	31/12/2020	50
		2021	03/02/2022	31/12/2021	34
		2022	06/02/2023	31/12/2022	37
		2023	31/01/2024	31/12/2023	31
16	BBTN	2020	10/02/2021	31/12/2020	41
		2021	07/02/2022	31/12/2021	38
		2022	17/02/2023	31/12/2022	48
		2023	12/02/2024	31/12/2023	43
17	BCAP	2020	07/05/2021	31/12/2020	127
		2021	31/03/2022	31/12/2021	90
		2022	31/03/2023	31/12/2022	90
		2023	28/03/2024	31/12/2023	88
18	BDMN	2020	11/02/2021	31/12/2020	42
		2021	28/01/2022	31/12/2021	28
		2022	14/02/2023	31/12/2022	45
		2023	16/02/2024	31/12/2023	47
19	BFIN	2020	12/03/2021	31/12/2020	71
		2021	15/02/2022	31/12/2021	46
		2022	13/02/2023	31/12/2022	44
		2023	23/02/2024	31/12/2023	54
20	BGTG	2020	19/04/2021	31/12/2020	109
		2021	28/03/2022	31/12/2021	87
		2022	31/03/2023	31/12/2022	90
		2023	28/03/2024	31/12/2023	88
21	BINA	2020	26/04/2021	31/12/2020	116
		2021	31/03/2022	31/12/2021	90
		2022	30/03/2023	31/12/2022	89
		2023	30/03/2024	31/12/2023	90
22	BJBR	2020	10/03/2021	31/12/2020	69
		2021	01/03/2022	31/12/2021	60

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan	*Audit Delay*
		2022	24/02/2023	31/12/2022	55
		2023	29/02/2024	31/12/2023	60
23	BJTM	2020	09/04/2021	31/12/2020	99
		2021	31/01/2022	31/12/2021	31
		2022	13/02/2023	31/12/2022	44
		2023	15/01/2024	31/12/2023	15
24	BMAS	2020	05/02/2021	31/12/2020	36
		2021	21/02/2022	31/12/2021	52
		2022	30/03/2023	31/12/2022	89
		2023	25/03/2024	31/12/2023	85
25	BMRI	2020	21/01/2021	31/12/2020	21
		2021	27/01/2022	31/12/2021	27
		2022	31/01/2023	31/12/2022	31
		2023	31/01/2024	31/12/2023	31
26	BNBA	2020	30/04/2021	31/12/2020	120
		2021	21/03/2022	31/12/2021	80
		2022	08/03/2023	31/12/2022	67
		2023	28/03/2024	31/12/2023	88
27	BNGA	2020	25/03/2021	31/12/2020	84
		2021	25/03/2022	31/12/2021	84
		2022	29/03/2023	31/12/2022	88
		2023	14/03/2024	31/12/2023	74
28	BNII	2020	18/02/2021	31/12/2020	49
		2021	17/02/2022	31/12/2021	48
		2022	16/02/2023	31/12/2022	47
		2023	23/02/2024	31/12/2023	54
29	BNLI	2020	08/03/2021	31/12/2020	67
		2021	11/03/2022	31/12/2021	70
		2022	22/02/2023	31/12/2022	53
		2023	13/02/2024	31/12/2023	44
30	BPFI	2020	09/02/2021	31/12/2020	40
		2021	25/02/2022	31/12/2021	56
		2022	17/03/2023	31/12/2022	76
		2023	22/03/2024	31/12/2023	82
31	BSIM	2020	15/04/2021	31/12/2020	105
		2021	25/03/2022	31/12/2021	84
		2022	30/03/2023	31/12/2022	89
		2023	28/03/2024	31/12/2023	88
32	BTPN	2020	26/02/2021	31/12/2020	57
		2021	23/02/2022	31/12/2021	54
		2022	24/02/2023	31/12/2022	55
		2023	22/02/2024	31/12/2023	53
33	CFIN	2020	29/03/2021	31/12/2020	88
		2021	25/03/2022	31/12/2021	84

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan	*Audit Delay*
		2022	06/03/2023	31/12/2022	65
		2023	23/02/2024	31/12/2023	54
34	DNAR	2020	12/03/2021	31/12/2020	71
		2021	18/03/2022	31/12/2021	77
		2022	17/03/2023	31/12/2022	76
		2023	21/03/2024	31/12/2023	81
35	DNET	2020	31/05/2021	31/12/2020	151
		2021	28/04/2022	31/12/2021	118
		2022	30/03/2023	31/12/2022	89
		2023	27/03/2024	31/12/2023	87
36	LPGI	2020	25/03/2021	31/12/2020	84
		2021	04/03/2022	31/12/2021	63
		2022	31/03/2023	31/12/2022	90
		2023	26/03/2024	31/12/2023	86
37	MAYA	2020	19/05/2021	31/12/2020	139
		2021	27/04/2022	31/12/2021	117
		2022	10/04/2023	31/12/2022	100
		2023	31/03/2024	31/12/2023	91
38	MCOR	2020	24/03/2021	31/12/2020	83
		2021	25/01/2022	31/12/2021	25
		2022	17/02/2023	31/12/2022	48
		2023	02/02/2024	31/12/2023	33
39	MEGA	2020	20/01/2021	31/12/2020	20
		2021	18/01/2022	31/12/2021	18
		2022	27/01/2023	31/12/2022	27
		2023	26/01/2024	31/12/2023	26
40	MFIN	2020	31/03/2021	31/12/2020	90
		2021	15/03/2022	31/12/2021	74
		2022	07/03/2023	31/12/2022	66
		2023	27/03/2024	31/12/2023	87
41	NISP	2020	26/01/2021	31/12/2020	26
		2021	27/01/2022	31/12/2021	27
		2022	27/01/2023	31/12/2022	27
		2023	26/01/2024	31/12/2023	26
42	NOBU	2020	14/04/2021	31/12/2020	104
		2021	11/04/2022	31/12/2021	101
		2022	09/03/2023	31/12/2022	68
		2023	29/02/2024	31/12/2023	60
43	PANS	2020	22/02/2021	31/12/2020	53
		2021	18/02/2022	31/12/2021	49
		2022	02/03/2023	31/12/2022	61
		2023	15/02/2024	31/12/2023	46
44	PNBN	2020	29/03/2021	31/12/2020	88
		2021	25/03/2022	31/12/2021	84

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan	*Audit Delay*
		2022	08/03/2023	31/12/2022	67
		2023	23/02/2024	31/12/2023	54
45	PNIN	2020	27/05/2021	31/12/2020	147
		2021	26/04/2022	31/12/2021	116
		2022	31/03/2023	31/12/2022	90
		2023	28/03/2024	31/12/2023	88
46	PNLF	2020	27/05/2021	31/12/2020	147
		2021	25/04/2022	31/12/2021	115
		2022	30/03/2023	31/12/2022	89
		2023	28/03/2024	31/12/2023	88
47	RELI	2020	15/03/2021	31/12/2020	74
		2021	21/04/2022	31/12/2021	111
		2022	27/03/2023	31/12/2022	86
		2023	08/03/2024	31/12/2023	68
48	SDRA	2020	26/02/2021	31/12/2020	57
		2021	01/03/2022	31/12/2021	60
		2022	28/02/2023	31/12/2022	59
		2023	13/02/2024	31/12/2023	44
49	STAR	2020	24/05/2021	31/12/2020	144
		2021	25/04/2022	31/12/2021	115
		2022	29/03/2023	31/12/2022	88
		2023	27/03/2024	31/12/2023	87
50	TIFA	2020	26/03/2021	31/12/2020	85
		2021	07/03/2022	31/12/2021	66
		2022	10/03/2023	31/12/2022	69
		2023	13/03/2024	31/12/2023	73
51	TRIM	2020	30/04/2021	31/12/2020	120
		2021	21/04/2022	31/12/2021	111
		2022	01/03/2023	31/12/2022	60
		2023	08/03/2024	31/12/2023	68
52	TRUS	2020	22/03/2021	31/12/2020	81
		2021	23/03/2022	31/12/2021	82
		2022	17/03/2023	31/12/2022	76
		2023	15/03/2024	31/12/2023	75
53	VINS	2020	21/04/2021	31/12/2020	111
		2021	18/04/2022	31/12/2021	108
		2022	27/03/2023	31/12/2022	86
		2023	25/03/2024	31/12/2023	85
54	WOMF	2020	18/02/2021	31/12/2020	49
		2021	17/02/2022	31/12/2021	48
		2022	16/02/2023	31/12/2022	47
		2023	22/02/2024	31/12/2023	53
55	CASA	2020	24/05/2021	31/12/2020	144
		2021	28/04/2022	31/12/2021	118

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan	*Audit Delay*
		2022	31/03/2023	31/12/2022	90
		2023	28/03/2024	31/12/2023	88
56	BRIS	2020	26/01/2021	31/12/2020	26
		2021	19/01/2022	31/12/2021	19
		2022	30/01/2023	31/12/2022	30
		2023	30/01/2024	31/12/2023	30
57	BTPS	2020	10/02/2021	31/12/2020	41
		2021	23/02/2022	31/12/2021	54
		2022	10/02/2023	31/12/2022	41
		2023	07/02/2024	31/12/2023	38
58	LIFE	2020	09/04/2021	31/12/2020	99
		2021	26/04/2022	31/12/2021	116
		2022	31/03/2023	31/12/2022	90
		2023	28/03/2024	31/12/2023	88
59	FUJI	2020	09/03/2021	31/12/2020	68
		2021	06/03/2022	31/12/2021	65
		2022	08/03/2023	31/12/2022	67
		2023	23/02/2024	31/12/2023	54
60	BHAT	2020	24/05/2021	31/12/2020	144
		2021	27/04/2022	31/12/2021	117
		2022	30/03/2023	31/12/2022	89
		2023	28/03/2024	31/12/2023	88
61	BBSI	2020	15/03/2021	31/12/2020	74
		2021	22/02/2022	31/12/2021	53
		2022	31/03/2023	31/12/2022	90
		2023	30/03/2024	31/12/2023	90

Data Penelitian Variabel Opini Audit (X_3)

No	Kode	Tahun	Opini Audit
1	ABDA	2020	1
		2021	1
		2022	1
		2023	1
2	ADMF	2020	1
		2021	1
		2022	1
		2023	1
3	AMAG	2020	1
		2021	1
		2022	1
		2023	1
4	APIC	2020	1
		2021	1
		2022	1
		2023	1
5	ASBI	2020	0
		2021	1
		2022	1
		2023	1
6	ASDM	2020	1
		2021	0
		2022	0
		2023	1
7	ASRM	2020	1
		2021	1
		2022	1
		2023	1
8	BABP	2020	1
		2021	1
		2022	1
		2023	1
9	BACA	2020	1
		2021	1
		2022	1
		2023	1
10	BBCA	2020	1

No	Kode	Tahun	Opini Audit
		2021	1
		2022	1
		2023	1
11	BBHI	2020	1
		2021	1
		2022	1
		2023	1
12	BBLD	2020	1
		2021	1
		2022	1
		2023	1
13	BBMD	2020	1
		2021	1
		2022	1
		2023	1
14	BBNI	2020	0
		2021	0
		2022	1
		2023	1
15	BBRI	2020	1
		2021	1
		2022	1
		2023	1
16	BBTN	2020	1
		2021	1
		2022	1
		2023	1
17	BCAP	2020	1
		2021	1
		2022	1
		2023	1
18	BDMN	2020	1
		2021	1
		2022	1
		2023	1
19	BFIN	2020	1
		2021	1
		2022	1
		2023	1

No	Kode	Tahun	Opini Audit
20	BGTG	2020	1
		2021	1
		2022	1
		2023	1
21	BINA	2020	1
		2021	1
		2022	1
		2023	1
22	BJBR	2020	1
		2021	1
		2022	1
		2023	1
23	BJTM	2020	1
		2021	1
		2022	1
		2023	1
24	BMAS	2020	1
		2021	1
		2022	1
		2023	1
25	BMRI	2020	1
		2021	1
		2022	1
		2023	1
26	BNBA	2020	1
		2021	1
		2022	1
		2023	1
27	BNGA	2020	1
		2021	1
		2022	1
		2023	1
28	BNII	2020	1
		2021	1
		2022	1
		2023	1
29	BNLI	2020	1
		2021	1
		2022	1

No	Kode	Tahun	Opini Audit
		2023	1
30	BPFI	2020	1
		2021	1
		2022	1
		2023	1
31	BSIM	2020	1
		2021	1
		2022	1
		2023	1
32	BTPN	2020	1
		2021	1
		2022	1
		2023	1
33	CFIN	2020	0
		2021	1
		2022	1
		2023	1
34	DNAR	2020	1
		2021	1
		2022	1
		2023	1
35	DNET	2020	1
		2021	1
		2022	1
		2023	1
36	LPGI	2020	1
		2021	1
		2022	0
		2023	1
37	MAYA	2020	1
		2021	1
		2022	1
		2023	1
38	MCOR	2020	1
		2021	1
		2022	1
		2023	1
39	MEGA	2020	1
		2021	1

No	Kode	Tahun	Opini Audit
		2022	1
		2023	1
40	MFIN	2020	1
		2021	1
		2022	1
		2023	1
41	NISP	2020	1
		2021	1
		2022	1
		2023	1
42	NOBU	2020	1
		2021	0
		2022	0
		2023	1
43	PANS	2020	1
		2021	1
		2022	1
		2023	1
44	PNBN	2020	1
		2021	1
		2022	1
		2023	1
45	PNIN	2020	1
		2021	1
		2022	1
		2023	1
46	PNLF	2020	1
		2021	1
		2022	1
		2023	1
47	RELI	2020	0
		2021	0
		2022	1
		2023	1
48	SDRA	2020	1
		2021	1
		2022	1
		2023	1
49	STAR	2020	1

No	Kode	Tahun	Opini Audit
		2021	1
		2022	1
		2023	1
50	TIFA	2020	1
		2021	1
		2022	1
		2023	1
51	TRIM	2020	1
		2021	1
		2022	1
		2023	1
52	TRUS	2020	1
		2021	0
		2022	1
		2023	1
53	VINS	2020	1
		2021	1
		2022	1
		2023	1
54	WOMF	2020	1
		2021	1
		2022	1
		2023	1
55	CASA	2020	1
		2021	1
		2022	1
		2023	1
56	BRIS	2020	1
		2021	1
		2022	1
		2023	1
57	BTPS	2020	1
		2021	1
		2022	1
		2023	1
58	LIFE	2020	1
		2021	1
		2022	0
		2023	1

No	Kode	Tahun	Opini Audit
59	FUJI	2020	1
		2021	1
		2022	1
		2023	1
60	BHAT	2020	1
		2021	0
		2022	1
		2023	1
61	BBSI	2020	1
		2021	1
		2022	1
		2023	1

Data Penelitian Variabel *Auditor Switching* (Y)

No	Kode	Tahun	*Auditor Switching*
1	ABDA	2020	1
		2021	0
		2022	1
		2023	1
2	ADMF	2020	1
		2021	1
		2022	1
		2023	0
3	AMAG	2020	0
		2021	0
		2022	1
		2023	0
4	APIC	2020	0
		2021	1
		2022	0
		2023	1
5	ASBI	2020	0
		2021	1
		2022	0
		2023	0
6	ASDM	2020	1
		2021	1
		2022	0
		2023	0
7	ASRM	2020	0
		2021	0
		2022	1
		2023	0
8	BABP	2020	0
		2021	1
		2022	0
		2023	0
9	BACA	2020	0
		2021	1
		2022	0
		2023	0
10	BBCA	2020	1

No	Kode	Tahun	*Auditor Switching*
		2021	0
		2022	0
		2023	1
11	BBHI	2020	1
		2021	0
		2022	0
		2023	1
12	BBLD	2020	1
		2021	0
		2022	1
		2023	1
13	BBMD	2020	0
		2021	1
		2022	0
		2023	1
14	BBNI	2020	1
		2021	1
		2022	0
		2023	0
15	BBRI	2020	1
		2021	0
		2022	0
		2023	0
16	BBTN	2020	1
		2021	1
		2022	0
		2023	1
17	BCAP	2020	1
		2021	1
		2022	1
		2023	0
18	BDMN	2020	1
		2021	1
		2022	0
		2023	0
19	BFIN	2020	0
		2021	1
		2022	1
		2023	1

No	Kode	Tahun	*Auditor Switching*
20	BGTG	2020	0
		2021	0
		2022	1
		2023	0
21	BINA	2020	1
		2021	0
		2022	0
		2023	1
22	BJBR	2020	0
		2021	0
		2022	1
		2023	0
23	BJTM	2020	1
		2021	1
		2022	1
		2023	0
24	BMAS	2020	0
		2021	1
		2022	0
		2023	0
25	BMRI	2020	0
		2021	1
		2022	0
		2023	0
26	BNBA	2020	0
		2021	0
		2022	1
		2023	0
27	BNGA	2020	1
		2021	0
		2022	0
		2023	1
28	BNII	2020	0
		2021	1
		2022	1
		2023	1
29	BNLI	2020	1
		2021	0
		2022	0

No	Kode	Tahun	*Auditor Switching*
		2023	1
30	BPFI	2020	1
		2021	0
		2022	1
		2023	0
31	BSIM	2020	0
		2021	1
		2022	0
		2023	1
32	BTPN	2020	0
		2021	0
		2022	1
		2023	0
33	CFIN	2020	0
		2021	1
		2022	0
		2023	0
34	DNAR	2020	0
		2021	1
		2022	0
		2023	0
35	DNET	2020	0
		2021	0
		2022	1
		2023	1
36	LPGI	2020	0
		2021	1
		2022	0
		2023	1
37	MAYA	2020	0
		2021	1
		2022	0
		2023	1
38	MCOR	2020	0
		2021	0
		2022	1
		2023	0
39	MEGA	2020	0
		2021	1

No	Kode	Tahun	*Auditor Switching*
		2022	0
		2023	1
40	MFIN	2020	0
		2021	1
		2022	0
		2023	0
41	NISP	2020	0
		2021	1
		2022	0
		2023	0
42	NOBU	2020	0
		2021	0
		2022	1
		2023	1
43	PANS	2020	0
		2021	1
		2022	0
		2023	1
44	PNBN	2020	0
		2021	1
		2022	0
		2023	0
45	PNIN	2020	0
		2021	1
		2022	0
		2023	0
46	PNLF	2020	0
		2021	1
		2022	0
		2023	0
47	RELI	2020	0
		2021	0
		2022	1
		2023	1
48	SDRA	2020	0
		2021	1
		2022	0
		2023	0
49	STAR	2020	0

No	Kode	Tahun	*Auditor Switching*
		2021	1
		2022	0
		2023	1
50	TIFA	2020	0
		2021	1
		2022	0
		2023	0
51	TRIM	2020	1
		2021	0
		2022	1
		2023	0
52	TRUS	2020	1
		2021	1
		2022	0
		2023	0
53	VINS	2020	1
		2021	0
		2022	1
		2023	1
54	WOMF	2020	0
		2021	1
		2022	1
		2023	1
55	CASA	2020	0
		2021	1
		2022	0
		2023	1
56	BRIS	2020	1
		2021	1
		2022	0
		2023	0
57	BTPS	2020	0
		2021	0
		2022	1
		2023	0
58	LIFE	2020	0
		2021	0
		2022	1
		2023	1

No	Kode	Tahun	*Auditor Switching*
59	FUJI	2020	1
		2021	0
		2022	0
		2023	0
60	BHAT	2020	1
		2021	0
		2022	0
		2023	1
61	BBSI	2020	0
		2021	1
		2022	1
		2023	0

Data Input Penelitian

No	Kode	Tahun	*Financial Distress*	*Audit Delay*	Opini Audit	*Auditor Switching*
1	ABDA	2020	0,7861284	71	1	1
		2021	0,6506088	80	1	0
		2022	0,6420628	59	1	1
		2023	0,7202655	87	1	1
2	ADMF	2020	26,882,648	39	1	1
		2021	16,697,276	28	0	1
		2022	14,816,833	39	1	1
		2023	17,903,800	43	1	0
3	AMAG	2020	13,610,396	75	1	0
		2021	15,018,351	69	1	0
		2022	17,675,964	87	0	1
		2023	19,994,316	86	1	0
4	APIC	2020	14,895,954	147	1	0
		2021	18,102,720	117	1	1
		2022	20,227,032	89	1	0
		2023	17,593,741	87	1	1
5	ASBI	2020	17,783,548	88	0	0
		2021	16,843,152	89	1	1
		2022	16,805,867	88	1	0
		2023	15,029,312	87	1	0
6	ASDM	2020	14,449,022	102	1	1
		2021	12,857,535	102	0	1
		2022	14,347,043	88	0	0
		2023	16,442,740	87	1	0
7	ASRM	2020	20,139,499	88	1	0
		2021	15,702,025	111	1	0
		2022	16,497,224	104	0	1
		2023	17,278,206	88	1	0
8	BABP	2020	65,120,075	85	1	0
		2021	49,250,115	88	1	1
		2022	52,169,198	89	1	0
		2023	14,512,942	86	0	0
9	BACA	2020	113,284,985	95	1	0
		2021	95,173,299	89	1	1
		2022	52,747,586	89	1	0
		2023	46,806,449	87	1	0
10	BBCA	2020	47,940,845	29	0	1
		2021	50,272,572	24	1	0

No	Kode	Tahun	*Financial Distress*	*Audit Delay*	Opini Audit	*Auditor Switching*
		2022	49,150,082	25	1	0
		2023	47,731,798	24	1	1
11	BBHI	2020	64,529,342	74	1	1
		2021	25,674,526	39	0	0
		2022	0,7249247	67	1	0
		2023	0,8518946	29	1	1
12	BBLD	2020	24,053,486	112	1	1
		2021	18,805,335	90	1	0
		2022	25,185,088	89	1	1
		2023	31,510,487	86	0	1
13	BBMD	2020	25,317,605	90	1	0
		2021	27,258,327	88	1	1
		2022	26,429,933	88	1	0
		2023	22,740,529	82	1	1
14	BBNI	2020	66,113,327	22	0	1
		2021	66,259,711	21	0	1
		2022	63,456,066	20	1	0
		2023	60,228,546	25	1	0
15	BBRI	2020	63,945,649	50	1	1
		2021	47,511,091	34	1	0
		2022	51,492,017	37	0	0
		2023	52,090,995	31	1	0
16	BBTN	2020	160,785,789	41	1	1
		2021	153,080,299	38	1	1
		2022	135,617,694	48	1	0
		2023	125,057,445	43	0	1
17	BCAP	2020	27,499,349	127	1	1
		2021	26,043,025	90	1	1
		2022	29,198,452	90	1	1
		2023	26,932,506	88	0	0
18	BDMN	2020	36,101,610	42	1	1
		2021	32,641,229	28	1	1
		2022	31,646,169	45	1	0
		2023	34,296,904	47	0	0
19	BFIN	2020	13,009,653	71	1	0
		2021	11,043,423	46	1	1
		2022	15,045,525	44	1	1
		2023	15,254,684	54	1	1
20	BGTG	2020	37,101,556	109	0	0
		2021	29,908,762	87	1	0

No	Kode	Tahun	*Financial Distress*	*Audit Delay*	Opini Audit	*Auditor Switching*
		2022	18,572,195	90	1	1
		2023	18,981,885	88	1	0
21	BINA	2020	59,323,638	116	0	1
		2021	53,428,439	90	1	0
		2022	52,506,648	89	1	0
		2023	58,570,013	90	1	1
22	BJBR	2020	102,181,349	69	1	0
		2021	105,437,959	60	0	0
		2022	107,229,778	55	1	1
		2023	105,883,171	60	1	0
23	BJTM	2020	73,578,081	99	1	1
		2021	82,317,465	31	0	1
		2022	78,382,508	44	1	1
		2023	73,522,113	15	1	0
24	BMAS	2020	68,726,295	36	0	0
		2021	96,927,897	52	1	1
		2022	37,440,954	89	1	0
		2023	19,253,257	85	1	0
25	BMRI	2020	59,406,146	21	0	0
		2021	59,726,468	27	1	1
		2022	61,214,052	31	1	0
		2023	57,755,545	31	1	0
26	BNBA	2020	40,600,202	120	0	0
		2021	28,797,836	80	1	0
		2022	16,687,991	67	1	1
		2023	15,597,916	88	1	0
27	BNGA	2020	58,434,282	84	1	1
		2021	61,629,113	84	0	0
		2022	57,751,682	88	1	0
		2023	57,772,000	74	1	1
28	BNII	2020	53,630,167	49	1	0
		2021	48,749,435	48	1	1
		2022	44,450,528	47	1	1
		2023	45,787,401	54	0	1
29	BNLI	2020	46,378,074	67	1	1
		2021	54,014,002	70	1	0
		2022	57,817,878	53	1	0
		2023	54,373,393	44	1	1
30	BPFI	2020	0,7141619	40	1	1
		2021	0,4099913	56	0	0

No	Kode	Tahun	*Financial Distress*	*Audit Delay*	Opini Audit	*Auditor Switching*
		2022	0,3426073	76	1	1
		2023	0,7481173	82	1	0
31	BSIM	2020	53,753,937	105	1	0
		2021	52,721,125	84	1	1
		2022	46,049,614	89	0	0
		2023	48,281,625	88	1	1
32	BTPN	2020	43,160,602	57	1	0
		2021	40,725,425	54	1	0
		2022	40,573,750	55	1	1
		2023	36,393,695	53	1	0
33	CFIN	2020	13,007,417	88	0	0
		2021	0,4822567	84	1	1
		2022	0,5748631	65	1	0
		2023	0,7933214	54	1	0
34	DNAR	2020	14,882,490	71	1	0
		2021	15,401,614	77	1	1
		2022	18,666,611	76	0	0
		2023	20,897,464	81	1	0
35	DNET	2020	0,6992567	151	1	0
		2021	0,6082617	118	1	0
		2022	0,5346552	89	0	1
		2023	0,5841795	87	1	1
36	LPGI	2020	22,698,241	84	1	0
		2021	23,530,281	63	1	1
		2022	30,137,916	90	0	0
		2023	22,823,058	86	1	1
37	MAYA	2020	61,639,008	139	1	0
		2021	75,206,610	117	1	1
		2022	87,702,341	100	1	0
		2023	79,168,396	91	0	1
38	MCOR	2020	31,942,437	83	1	0
		2021	33,074,608	25	1	0
		2022	30,364,569	48	1	1
		2023	32,583,447	33	1	0
39	MEGA	2020	51,622,215	20	0	0
		2021	59,408,781	18	1	1
		2022	58,698,579	27	1	0
		2023	50,697,266	26	1	1
40	MFIN	2020	0,8031878	90	0	0
		2021	0,9346343	74	1	1

No	Kode	Tahun	*Financial Distress*	*Audit Delay*	Opini Audit	*Auditor Switching*
		2022	10,298,210	66	1	0
		2023	0,9619353	87	1	0
41	NISP	2020	59,159,212	26	1	0
		2021	56,319,739	27	0	1
		2022	59,713,927	27	1	0
		2023	56,922,654	26	1	0
42	NOBU	2020	80,389,827	104	1	0
		2021	107,543,168	101	0	0
		2022	108,105,127	68	0	1
		2023	69,826,783	60	1	1
43	PANS	2020	11,658,015	53	1	0
		2021	41,133,388	49	1	1
		2022	0,3134621	61	1	0
		2023	0,4271163	46	0	1
44	PNBN	2020	35,947,233	88	1	0
		2021	32,115,763	84	1	1
		2022	31,886,483	67	1	0
		2023	29,664,540	54	1	0
45	PNIN	2020	0,1511663	147	0	0
		2021	0,1436644	116	1	1
		2022	0,1313743	90	1	0
		2023	25,421,355	88	1	0
46	PNLF	2020	0,1610512	147	0	0
		2021	0,1522072	115	1	1
		2022	0,1393740	89	1	0
		2023	26,135,558	88	1	0
47	RELI	2020	0,2783477	74	0	0
		2021	0,2759517	111	0	0
		2022	0,2215276	86	1	1
		2023	0,2046942	68	1	1
48	SDRA	2020	42,336,805	57	1	0
		2021	37,316,266	60	1	1
		2022	41,858,529	59	0	0
		2023	43,364,882	44	1	0
49	STAR	2020	0,0034654	144	1	0
		2021	0,0040840	115	1	1
		2022	0,0024865	88	1	0
		2023	0,0029060	87	0	1
50	TIFA	2020	20,225,336	85	1	0
		2021	0,3518549	66	1	1

No	Kode	Tahun	*Financial Distress*	*Audit Delay*	Opini Audit	*Auditor Switching*
		2022	0,4690426	69	1	0
		2023	0,5666983	73	0	0
51	TRIM	2020	22,545,872	120	1	1
		2021	10,746,706	111	1	0
		2022	0,9983763	60	1	1
		2023	13,593,029	68	1	0
52	TRUS	2020	0,0749874	81	1	1
		2021	0,0736972	82	0	1
		2022	0,0672687	76	1	0
		2023	0,1332789	75	1	0
53	VINS	2020	0,7495114	111	1	1
		2021	0,4820553	108	1	0
		2022	0,5924407	86	1	1
		2023	0,5813057	85	0	1
54	WOMF	2020	33,546,576	49	1	0
		2021	28,624,044	48	1	1
		2022	27,268,031	47	1	1
		2023	29,127,478	53	1	1
55	CASA	2020	30,645,994	144	0	0
		2021	32,343,230	118	1	1
		2022	25,539,910	90	1	0
		2023	23,008,902	88	1	1
56	BRIS	2020	32,098,067	26	1	1
		2021	24,740,801	19	0	1
		2022	21,983,122	30	1	0
		2023	22,515,460	30	1	0
57	BTPS	2020	0,4478657	41	1	0
		2021	0,3584339	54	0	0
		2022	0,3461848	41	1	1
		2023	0,3118801	38	1	0
58	LIFE	2020	0,9306796	99	1	0
		2021	11,233,917	116	1	0
		2022	0,9850681	90	0	1
		2023	0,9639667	88	1	1
59	FUJI	2020	0,0081235	68	1	1
		2021	0,0287555	65	1	0
		2022	0,0346058	67	1	0
		2023	0,0208240	54	1	0
60	BHAT	2020	0,2545415	144	1	1
		2021	0,3638204	117	0	0

No	Kode	Tahun	*Financial Distress*	*Audit Delay*	Opini Audit	*Auditor Switching*
		2022	0,9190494	89	1	0
		2023	10,363,297	88	1	1
61	BBSI	2020	0,4284035	74	1	0
		2021	0,1964509	53	0	1
		2022	0,0809856	90	1	1
		2023	0,1386516	90	1	0

LAMPIRAN III

HASIL OLAH DATA *SPSS* 25

Uji Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress	244	,00	16,08	3,3901	2,98609
Audit Delay	244	15,00	151,00	72,3648	29,61582
Opini Audit	244	0	1	,81	,395
Auditor Switching	244	0	1	,54	,499
Valid N (listwise)	244				

Menguji Kelayakan Model Regresi

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	1,889	8	,984

Menilai Keseluruhan model (*Overall Model Fit)*

Iteration History[a,b,c]			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	336,615	,164
	2	336,615	,164
a. Constant is included in the model.			
b. Initial -2 Log Likelihood: 336,615			
c. Estimation terminated at iteration number 2 because parameter estimates changed by less than ,001.			

Iteration History[a,b,c,d]						
Iteration		-2 Log likelihood	Coefficients			
			Constant	Financial Distress	Audit Delay	Opini Audit
	1	287,616	-1,833	,128	-,002	2,135
	2	285,658	-2,391	,173	-,003	2,648
	3	285,623	-2,482	,179	-,003	2,730
	4	285,623	-2,484	,179	-,003	2,732
	5	285,623	-2,484	,179	-,003	2,732
a. Method: Enter						
b. Constant is included in the model.						
c. Initial -2 Log Likelihood: 336,615						
d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.						

Koefisien Determinasi (*Nagelkerke`s R Square*)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	285,623[a]	,189	,252
a. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.			

Hasil Analisis Regresi Logistik

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	Financial Distress	,179	,059	9,093	1	,003	1,196
	Audit Delay	-,003	,005	,306	1	,580	,997
	Opini Audit	2,732	,484	31,914	1	,000	15,364
	Constant	-2,484	,681	13,298	1	,000	,083
a. Variable(s) entered on step 1: Financial Distress, Audit Delay, Opini Audit.							

Uji Secara Parsial (Uji Wald)

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	Financial Distress	,179	,059	9,093	1	,003	1,196
	Audit Delay	-,003	,005	,306	1	,580	,997
	Opini Audit	2,732	,484	31,914	1	,000	15,364
	Constant	-2,484	,681	13,298	1	,000	,083

a. Variable(s) entered on step 1: Financial Distress, Audit Delay, Opini Audit.

Uji Simultan

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	50,991	3	,000
	Block	50,991	3	,000
	Model	50,991	3	,000

LAMPIRAN IV

UJI REFERENSI

UJI REFERENSI SKRIPSI

PROGRAM SARJANA PRODI AKUNTANSI

UNIVERSITAS BHAYANGKARA JAKARTA RAYA

Nama : Sindy Septiani

NPM : 202110315032

Program Studi : Akuntansi

Judul Skripsi : Pengaruh *Financial Distress*, *Audit Delay,* dan Opini Audit terhadap *Auditor Switching* (Studi Empiris pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023)

No	BAB I	Paraf Pembimbing I	Paraf Pembimbing II
1.	Azlin, R., & Taqwa, S. (2023). Pengaruh Opini Audit, Pergantian Manajemen dan Financial Distress terhadap Auditor Switching. *Jurnal Eksplorasi Akuntansi*, *5*(2),758–770. https://doi.org/10.24036/jea.v5i2.724		
2.	Darmayanti, N., Africa, L. A., & Mildawati, T. (2021). the Effect of Audit Opinion, Financial Distress, Audit Delay, Change of Management on Auditor Switching. *International Journal of Economics and Finance Studies*,*13*(1),173–193. https://doi.org/10.34109/ijefs.202112230		
3.	Esa Pratama, D., & Kurnia Shanti, Y. (2022). Pengaruh Opini Audit, Financial Distress, Pertumbuhan Perusahaan Klien Dan Ukuran Kap Terhadap Auditor Switching. *Jurnal AkuntansiBarelang*,*6*(1),13–24. https://doi.org/10.33884/jab.v6i1.4556		
4.	Fenny, F., Wendy, I., Stevanny, S., & Sipahutar, T. T. U. (2020). Pengaruh Financial Distress, Opini Auditor Dan Pergantian Manajemen Terhadap Auditor Switching Pada Perusahaan Industri Dasar		

	Dan Kimia Di Bursa Efek Indonesia. *Jurnal Profita*, *13*(1),73. https://doi.org/10.22441/profita.2020.v13.01.006		
5.	Octaviano, A. (2023). buntut kasus wanaartha life, ojk beri sanksi akuntan publik yang melakukan audit. *https://amp.kontan.co.id*.		
6.	Putri, A. M., & Wulandari, I. (2023). Auditor Switching : Kajian Atas Implikasi Financial Distress dan Opini Audit Auditor Switching : Study on the Implications of Financial Distress and Audit Opinions. *Jurnal Riset Akuntansi Dan Auditing*, *10*(3), 45–58. https://doi.org/10.55963/jraa.v10i3.586		
7.	Rahmitasari, N., Syarief, A., Akuntansi, J., & Bandung, P. N. (2021). Pengaruh Pergantian Manajemen, Finansial Distress, Opini Audit, dan Audit Delay Terhadap Auditor Switching pada Perusahaan Manufaktur The Effect of Management Change, Financial Distress, Audit Opinion, and Audit Delay on Auditor Switching in Manufacturing. *Indonesian Accounting Literacy Journal*, *1*(2), 421–429. https://doi.org/10.46306/rev.v5i1.515		
8.	Sujiati, A. I., Mukti, A. H., & Sianipar, P. B. H. (2024). Pengaruh Audit Delay, Opini Audit, Dan Financial Distress Terhadap Auditor Switching (Studi Empiris Pada Perusahaan Sektor Consumer Non-Cyclicals Subsektor Food & Beverage Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2022). *SENTRI: Jurnal Riset Ilmiah*, *3*(2), 1054–1074. https://doi.org/10.55681/sentri.v3i2.2340		
9.	Swandewi, N. L. M. A., & Badera, I. D. N. (2021). The Effect of Audit Opinion, Audit Delay and Return on Assets on Auditor Switching (Empirical Study on Mining Companies Listed on the IDX 2015-2019 Period). *American Journal of Humanities and Social Sciences Research*, *5*(1),593–600. www.ajhssr.com		

10	Octarisa, M. Z., & Syamsuri. (2024). Pengaruh Financial Distress, Opini Audit, Dan Pergantian Manajemen Terhadap Auditor Switching. *5*, 910–920. https://jurnal.polban.ac.id/ialj/article/view/2556	[signature]	[signature]
11	Tiwi, R., Dewi, K., Rahayu, S., & Ridwan, M. (2023). Effects of Audit Fee , Audit Delay , Financial Distress , Audit Opinion and Audit Tenure on Auditor Switching. *1*(02), 182–196. https://doi.org/10.59653/jbmed.v1i02.87	[signature]	[signature]

No	BAB II	Paraf Pembimbing I	Paraf Pembimbing II
1	Abrianto, K. P., & Afandi, A. (2024). The Effect of Financial Distress , Audit Opinion , and KAP Reputation on Auditor Switching. *9*(2), 528–543. https://jurnalekonomi.unisla.ac.id/index.php/jpensi/article/view/2089	[signature]	[signature]
2	Aisyah, I., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Audit Fee, Opini Audit, dan Ukuran Kantor Akuntan Publik Terhadap Auditor Switching. *JUMATI: Jurnal Manajemen, Akuntansi, Dan Logistik*, *1–3*, 553–560. https://doi.org/10.31539/costing.v7i5.10028	[signature]	[signature]
3	Apriliani, R., & Nurkholis, N. (2024). The Effect of Financial Distress, Audit Opinion, Management Turnover, and Profitability on Auditor Switching. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, *8*(1), 1–14. https://doi.org/10.36555/jasa.v8i1.2211	[signature]	[signature]
4	Arisa, W. (2020). Pengaruh Opini Audit, Audit Delay, dan Financial Distress Terhadap Auditor Switching (Studi Kasus pada Perusahaan Jasa yang Terdaftar di Bursa Efek Indonesia). *Skripsi Thesis*, 8. http://repository.uinsu.ac.id/id/eprint/10078	[signature]	[signature]

5	Azlin, R., & Taqwa, S. (2023). Pengaruh Opini Audit, Pergantian Manajemen dan Financial Distress terhadap Auditor Switching. *Jurnal Eksplorasi Akuntansi*, *5*(2), 758–770. https://doi.org/10.24036/jea.v5i2.724		
6	Christa, F., Akuntansi, P. S., Ekonomi, F., Harapan, U. P., & Mukti, A. H. (2023).Analisis Prediksi Kebangkrutan (FinancialDistress) Dengan Menggunakan Metode Altman Z Score Dan Metode Grover (Pada Perusahaan Retail Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019) *Analysis Of Prediction Of Bankruptcy(Financial Distress).21*(2), 84–96. https://doi.org/10.19184/jauj.v21i2.38200		
7	Darmayanti, N., Africa, L. A., & Mildawati, T. (2021). the Effect of Audit Opinion, Financial Distress, Audit Delay, Change of Management on Auditor Switching. *International Journal of Economics and Finance Studies*, *13*(1), 173–193. https://doi.org/10.34109/ijefs.202112230		
8	Elisabeth, D. M. (2021). Pengaruh Financial Distress , Ukuran Kap Dan Opini Audit, Terhadap Auditor Switching Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *5*(1), 1–14. https://doi.org/10.46880/jsika.Vol5No1.pp1-14		
9	Esa Pratama, D., & Kurnia Shanti, Y. (2022). Pengaruh Opini Audit, Financial Distress, Pertumbuhan Perusahaan Klien Dan Ukuran Kap Terhadap Auditor Switching. *Jurnal Akuntansi Barelang*, *6*(1), 13–24. https://doi.org/10.33884/jab.v6i1.4556		
10	Fenny, F., Wendy, I., Stevanny, S., & Sipahutar, T. T. U. (2020). Pengaruh Financial Distress, Opini Auditor Dan Pergantian Manajemen Terhadap Auditor Switching Pada Perusahaan Industri Dasar Dan Kimia Di Bursa Efek Indonesia. *Jurnal Profita*,*13*(1),73. https://doi.org/10.22441/profita.2020.v13.01.006		

11	Hayati, K., Sihotang, J., Lubis, A., & Halawa, D. (2021). The Effect Of Institutional Ownership , Audit Opinion , Kap Reputation , Management Changes. *01*(2), 130–145. https://doi.org/10.59141/jrssem.v1i2.14		
12	Holdi, F. P., & Tarmizi, R. (2022). Pengaruh Financial Distress, Opini Audit, Dan Ukuran KAP Terhadap Auditor Switching. *Jurnal Ilmiah Akuntansi Kesatuan*, *10*(1), 71–78. https://doi.org/10.37641/jiakes.v10i1.1204		
13	Klarasati, T., Inayati, N. I., Hariyanto, E., & Setyadi, E. J. (2021). The Effect Of Change Management, Kap Size, Public Ownership, And Financial Distress On Auditor Switching (Case Study On Mining Companies Listed On The Indonesia Stock Exchange Period 2015-2019). *International Journal of Economics, Business and Accounting Research (IJEBAR)*, *5*(1),116–127. https://doi.org/10.29040/ijebar.v5i1.2151		
14	Kuntadi, C. (2020). The Effect of Lowballing on Auditor Independence and Audit Opinion (Case Study at the Public Accounting Office for the Special Capital Region of Jakarta). *Research Journal of Finance and Accounting*, *11*(4), 42–51. https://doi.org/10.7176/rjfa/11-4-05		
15	Manasikana, A., Putra, Y. S., & Riyanti, B. (2024). Faktor-Faktor Yang Mempengaruhi Ketepatan Waktu Penyampaian Laporan Keuangan Perusahaan. *Journal of Accounting Anf Finance*, *3*(2). https://doi.org/10.22219		
16	Melania, F., Harry, W., Arni, B., Kanaya, K., Hestin, L., Ekonomi, F., & Nasional, U. (2022). Pengaruh Pertumbuhan Perusahaan, Pergantian Manajemen, Financial Distress, Opini Audit dan Ukuran Kap Terhadap Auditor Switching. 6(4), 6603–6610. https://www.researchgate.net		
17	Muslimah, I., & Pohan, H. T. (2022). Pengaruh Opini Audit Pergantian Manajemen Audit Fee Dan Reputasi Auditor Terhadap Auditor Switching. *Jurnal Ekonomi Trisakti*, *2*(2), 1843–1852. https://doi.org/10.25105/jet.v2i2.14996		

18	Nainggolan, A., Sidauruk, T. D., Cahyani, E. F., Satya, U., Indonesia, N., Distress, F., & Fee, A. (2022). Pengaruh Pergantian Manajemen , Financial Distress , Ukuran Kap ,Audit Fee, Dan Opini Audit Terhadap Auditor Switching. *7*(1), 1–11. https://doi.org/10.54964/liabilitas.v7i1.191		
19	Ningrum, E. P., Hasibuan, L. B., & Dewi, N. K. (2021). Pengaruh Pelatihan Profesional, Pertimbangan Pasar Kerja, Penghargaan Finansial, Personalitas Terhadap Mahasiswa Akuntansi Dalam Pemilihan Karier Sebagai Auditor. *24*(2), 253–265. http://repository.ubharajaya.ac.id/		
20	Octarisa, M. Z., & Syamsuri. (2024). Pengaruh Financial Distress, Opini Audit, Dan Pergantian Manajemen Terhadap Auditor Switching. *5*, 910–920. https://jurnal.polban.ac.id/ialj/article/view/2556		
21	Purba, R. B. (2023). Teori Akutansi: Sebuah Pemahaman untuk Mendukung Penelitian di Bidang Akuntansi Cetakan. In *Jurnal Ilmu Pendidikan* (Vol. 7, Issue 2). Puspitasari, I., Nursanty, I. A., & Wahyullah, M. (2023). Analisis Pengaruh Financial Distress, Pertumbuhan Perusahaan Dan Ukuran Perusahaan Terhadap Auditor Switching. *Akuntabel: Jurnal Ilmiah5*(4),579–590. https://stieamm.ac.id/jurnal/akuntabel/article/view/377%0Ahttps://stieamm.ac.id/jurnal/akuntabel/article/download/377/247		
22	Rahmitasari, N., Syarief, A., Akuntansi, J., & Bandung, P. N. (2021). Pengaruh Pergantian Manajemen, Finansial Distress, Opini Audit, dan Audit Delay Terhadap Auditor Switching pada Perusahaan Manufaktur The Effect of Management Change, Financial Distress, Audit Opinion, and Audit Delay on Auditor Switching in Manufacturing. *Indonesian Accounting Literacy Journal*, *1*(2), 421–429. https://doi.org/10.46306/rev.v5i1.515		

23	Riyanto, T. (2022). 5 Jenis Opini Audit Laporan Keuangan dan Tahapannya. Retrieved from PT Zahir Internasional. https://zahiraccounting.com/id/blog/5-jenis-opini-audit-laporan-keuangan/		
24	Santos, A. (2020). Pengaruh Financial Distress, Audit Delay, dan Reputasi Auditor Terhadap Auditor Switching. *Skripsi*, 1–133. https://doi.org/10.32877/ef.v3i3.412		
25	Sujiati, A. I., Mukti, A. H., & Sianipar, P. B. H. (2024). Pengaruh Audit Delay, Opini Audit, Dan Financial Distress Terhadap Auditor Switching (Studi Empiris Pada Perusahaan Sektor Consumer Non-Cyclicals Subsektor Food & Beverage Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2022). *SENTRI: Jurnal Riset Ilmiah*, *3*(2), 1054–1074. https://doi.org/10.55681/sentri.v3i2.2340		
26	Suryanta, A., & Kuntadi, C. (2022). Literature Review: The Effect of Audit Delay, Management Changes, and Audit Opinion on Auditor Switching. *Budapest International Research*, 30918–30928. https://www.bircujournal.com/index.php/birci/article/view/7278		
27	Swandewi, N. L. M. A., & Badera, I. D. N. (2021). The Effect of Audit Opinion, Audit Delay and Return on Assets on Auditor Switching (Empirical Study on Mining Companies Listed on the IDX 2015-2019 Period). *American Journal of Humanities and Social Sciences Research*, *5*(1), 593–600. www.ajhssr.com		
28	Tiwi, R., Dewi, K., Rahayu, S., & Ridwan, M. (2023). Effects of Audit Fee , Audit Delay , Financial Distress , Audit Opinion and Audit Tenure on Auditor Switching. *1*(02), 182–196. https://doi.org/10.59653/jbmed.v1i02.87		
29	Widyanti, D., Widiasmara, A., & Novitasari, M. (2023). Pengaruh Audit Tenure, Opini Audit, Audit Fee, dan Audit Delay Terhadap Auditor Switching Pada Perusahaan Consumer Non-Cyclicals Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2021.		

	Seminar Inovasi Manajemen Bisnis Dan Akuntansi (SIMBA) 5, *5*(September), 1–11. https://prosiding.unipma.ac.id		
30	Yusuf, A. F., Nurbaiti, A., & Murti Tresna, G. (2023). Pengaruh Opini Audit, Financial Distress, dan Ukuran Perusahaan terhadap Auditor Switching (Studi pada Perusahaan Sektor Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia pada Tahun 2017 – 2021) . *E-Proceeding of Management*, *10*(2355–9357), 2185–2185. http://repository.ubharajaya.ac.id/		

No	BAB III	Paraf Pembimbing I	Paraf Pembimbing II
1	Artana, I. K. P., Indraswarawati, S. A. P. A., & Putra, C. G. B. (2021). Pengaruh Ukuran Perusahaan, Kompleksitas Operasi Perusahaan, Reputasi Auditor, Dan Financial Distress Terhadap Audit Delay Di Bursa Efek Indonesia Tahun 2016 S/D 2018. *Hita Akuntansi Dan Keuangan*,*2*(1),120–143. https://doi.org/10.32795/hak.v2i1.1494		
2	Hayati, K., Sihotang, J., Lubis, A., & Halawa, D. (2021). The Effect Of Institutional Ownership , Audit Opinion , Kap Reputation , Management Changes. *01*(2), 130–145. https://doi.org/10.59141/jrssem.v1i2.14		
3	Kuntadi, C. (2020). The Effect of Lowballing on Auditor Independence and Audit Opinion (Case Study at the Public Accounting Office for the Special Capital Region of Jakarta). *Research Journal of Finance and Accounting*, *11*(4), 42–51. https://doi.org/10.7176/rjfa/11-4-05		
4	Rahmitasari, N., Syarief, A., Akuntansi, J., & Bandung, P. N. (2021). Pengaruh Pergantian Manajemen, Finansial Distress, Opini Audit, dan Audit Delay Terhadap Auditor Switching pada Perusahaan Manufaktur The Effect of Management Change, Financial Distress, Audit Opinion, and Audit Delay on Auditor Switching in Manufacturing. *Indonesian Accounting Literacy Journal*, *1*(2), 421–429. https://doi.org/10.46306/rev.v5i1.515		

5	Sugiyono. (2022). *Metode Penelitian Kualitatif Untuk penelitian yang bersifat: eksploratif, enterpretif, interaktif dan konstruktif.*		

No	BAB IV	Paraf Pembimbing I	Paraf Pembimbing II
1	Apriliani, R., & Nurkholis, N. (2024). The Effect of Financial Distress, Audit Opinion, Management Turnover, and Profitability on Auditor Switching. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, *8*(1), 1–14. https://doi.org/10.36555/jasa.v8i1.2211		
2	Azlin, R., & Taqwa, S. (2023). Pengaruh Opini Audit, Pergantian Manajemen dan Financial Distress terhadap Auditor Switching. *Jurnal Eksplorasi Akuntansi*, *5*(2),758–770. https://doi.org/10.24036/jea.v5i2.724		
3	Christa, F., Akuntansi, P. S., Ekonomi, F., Harapan, U. P., & Mukti, A. H. (2023). Analisis Prediksi Kebangkrutan (Financial Distress) Dengan Menggunakan Metode Altman Z Score Dan Metode Grover (Pada Perusahaan Retail Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019) Analysis Of Prediction Of Bankruptcy (Financial Distress) . *21*(2), 84–96. https://doi.org/10.19184/jauj.v21i2.38200		
4	Esa Pratama, D., & Kurnia Shanti, Y. (2022). Pengaruh Opini Audit, Financial Distress, Pertumbuhan Perusahaan Klien Dan Ukuran Kap Terhadap Auditor Switching. *Jurnal Akuntansi Barelang*, *6*(1), 13–24. https://doi.org/10.33884/jab.v6i1.4556		
5	Ningrum, E. P., Hasibuan, L. B., & Dewi, N. K. (2021). Pengaruh Pelatihan Profesional, Pertimbangan Pasar Kerja, Penghargaan Finansial, Personalitas Terhadap Mahasiswa Akuntansi Dalam Pemilihan Karier Sebagai Auditor. *24*(2), 253–265. http://repository.ubharajaya.ac.id/		
6	Octarisa, M. Z., & Syamsuri. (2024). Pengaruh Financial Distress, Opini Audit,		

	Dan Pergantian Manajemen Terhadap Auditor Switching. *5*, 910–920. https://jurnal.polban.ac.id/ialj/article/view/2556		
7	Sujiati, A. I., Mukti, A. H., & Sianipar, P. B. H. (2024). Pengaruh Audit Delay, Opini Audit, Dan Financial Distress Terhadap Auditor Switching (Studi Empiris Pada Perusahaan Sektor Consumer Non-Cyclicals Subsektor Food & Beverage Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2022). *SENTRI: Jurnal Riset Ilmiah*, *3*(2), 1054–1074. https://doi.org/10.55681/sentri.v3i2.2340		
8	Tiwi, R., Dewi, K., Rahayu, S., & Ridwan, M. (2023). Effects of Audit Fee , Audit Delay , Financial Distress , Audit Opinion and Audit Tenure on Auditor Switching. *1*(02), 182–196. https://doi.org/10.59653/jbmed.v1i02.87		

Jakarta, 13 Februari 2025

MENYETUJUI

Pembimbing II

Endah Prawesti Ningrum, S.E., M. Ak.

NIDN. 0301068101

LAMPIRAN V

UJI PLAGIASI

UJI PLAGIARISME

PROGRAM SARJANA AKUNTANSI

UNIVERSITAS BHAYANGKARA JAKARTA RAYA

Nama	:	Sindy Septiani
NPM	:	202110315032
Program Studi	:	Akuntansi
Judul Skripsi	:	Pengaruh *Financial Distress*, *Audit Delay,* dan Opini Audit terhadap *Auditor Switching* (Studi Empiris pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023)

Tabel Hasil Uji Plagiarisme

JUDUL BAB	PERSENTASE UNIQUE	CONTENT PLAGIARISME
BAB I - V	82%	18%

Berdasarkan hasil uji plagiarisme, persentase unique mencapai 68% dan content plagiarisme sebesar 18%, sedangkan batas maksimal plagiarisme sebesar 35%. Hasil ini menunjukkan bahwa tingkat plagiarisme lebih rendah dari batas yang ditetapkan yaitu 18% < 35%. Dengan demikian, dapat disimpulkan bahwa penelitian ini telah memenuhi syarat uji plagiarisme.

Jakarta, 13 Februari 2025

MENYETUJUI,

Pembimbing II

Endah Prawesti Ningrum, S.E., M. Ak.

NIDN. 0301068101

SKRIPSI SINDY SEPTIANI TURNITIN NEW.docx

ORIGINALITY REPORT

18%	25%	20%	18%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Sriwijaya University Student Paper	2%
2	repository.uinsu.ac.id Internet Source	2%
3	ejournal.nusantaraglobal.ac.id Internet Source	2%
4	repositori.usu.ac.id Internet Source	2%
5	Submitted to Universitas Nasional Student Paper	1%
6	eprints.iain-surakarta.ac.id Internet Source	1%
7	Submitted to Universitas Pamulang Student Paper	1%
8	repository.upstegal.ac.id Internet Source	1%
9	Submitted to Universitas Jenderal Soedirman Student Paper	1%

LAMPIRAN VI

KARTU BIMBINGAN PROPOSAL SKRIPSI

UNIVERSITAS BHAYANGKARA
JAKARTA RAYA
FAKULTAS EKONOMI DAN BISNIS

KARTU KONSULTASI
BIMBINGAN PROPOSAL (SKRIPSI)

Nama	: Sindy Septiani
NPM	: 202110315032
Program Studi	: Akuntansi
Pembimbing I	: Dr. Dr. Beti Nurbaiti, S.TP., M.E
Pembimbing II	: Endah Prawesti Ningrum, S.E., M.Ak

Kampus I
Jl. Harsono RM Kebayoran Baru, Jakarta Selatan
Telp. 021-7231948. 7267655 Fax. 021.7267657

Kampus II
Jl. Raya Perjuangan 81, Marga Mulya, Jakarta
Telp. 021-88955882

BIMBINGAN PROPOSAL

Pembimbing I

Judul Proposal Skripsi:

Pengaruh Financial Distress, Audit Delay, Dan Opini Audit Terhadap Auditor Switching Pada Perusahaan Sektor Keuangan yang Terdaftar Di Bursa Efek Indonesia Tahun 2020 - 2023

Tanggal Pendaftaran Proposal Skripsi:

15 November 2024

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	14/10 2024	Konsultasi dan Acc Judul	
2	21/10 2024	Bimbingan Bab 1	
3	28/10 2024	Revisi Bab 1	
4	6/11 2024	Bimbingan Bab 2	
5	13/11 2024	Bimbingan Bab 3	
6	13/11 2024	Acc. Lanjut proposal.	

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak.

Jakarta, 08 November 2024

Ketua Program Studi

(Widi Winarso, S.E., M.M.)

BIMBINGAN PROPOSAL

Pembimbing II

Judul Proposal Skripsi:

Pengaruh Financial Distress, Audit Delay, Dan Opini Audit Terhadap Auditor Switching Pada perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020 - 2023

Tanggal Pendaftaran Proposal Skripsi:

15 November 2024

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	14/10 2024	Konsultasi dan Acc Judul	
2	21/10 2024	Bimbingan Bab 1	
3	28/10 2024	Revisi Bab 1	
4	6/11 2024	Bimbingan Bab 2	
5	13/11 2024	Bimbingan Bab 3	
6	13/11 2024	Acc. lanjut Proposal.	

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak.

Jakarta, 08 November 20.24

Ketua Program Studi

(Widi Winarso, S.E., M.M)

LAMPIRAN VII

KARTU BIMBINGAN SKRIPSI

UNIVERSITAS BHAYANGKARA
JAKARTA RAYA
FAKULTAS EKONOMI DAN BISNIS

KARTU KONSULTASI
BIMBINGAN TUGAS AKHIR (SKRIPSI)

Nama	: Sindy Septiani
NPM	: 202110315032
Program Studi	: Akuntansi
Pembimbing I	: Dr. Dr. Beti Nurbaiti, S.TP., M.E
Pembimbing II	: Endah Prawesti Ningrum, S.E., M.Ak

Kampus I
Jl. Harsono RM Kebayoran Baru, Jakarta Selatan
Telp. 021-7231948. 7267655 Fax. 021.7267657

Kampus II
Jl. Raya Perjuangan 81, Marga Mulya, Jakarta
Telp. 021-88955882

BIMBINGAN TUGAS AKHIR

Pembimbing I

Judul Skripsi:

Pengaruh Financial Distress, Audit Delay, dan Opini Audit terhadap Auditor Switching pada perusahaan Sektor keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023

Tanggal Pendaftaran Sidang Skripsi:

20 Januari 2025

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	6/12 2024	Revisi proposal Skripsi	
2	11/12 2024	Acc proposal Skripsi	
3	17/12 2024	Bimbingan Tabulasi Data (Bab 4)	
4	23/12 2024	Acc Tabulasi Data	
5	30/12 2024	Bimbingan Olah data Spss (Bab 4)	
6	6/01 2025	Bimbingan pembahasan (Bab 4)	
7	13/01 2025	Bimbingan Bab 5	
8	17/01 2025	Acc Sidang Skripsi	

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak.

Jakarta, 17 Januari 2025

Ketua Program Studi

(Widi Winarso, S.E., M.M.)

BIMBINGAN TUGAS AKHIR

Pembimbing II

Judul Skripsi:

Pengaruh Financial Distress, Audit Delay, dan Opini Audit terhadap Auditor Switching Pada perusahaan Sektor keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023

Tanggal Pendaftaran Sidang Skripsi:

20 Januari 2025

No	Tanggal Konsultasi	Deskripsi Bimbingan	Paraf Pembimbing
1	6/12 2024	Revisi Proposal ok. lanjut Bab IV	[paraf]
2	11/12 2024	Bab IV diperbaiki data ujinya	[paraf]
3	17/12 2024	Data uji deskriptif diperbaiki	[paraf]
4	23/12 2024	Pembahasan dijelaskan mendalam	[paraf]
5	30/12 2024	Bab IV dalam pembahasan tdk usah ditulis uji deskriptif	[paraf]
6	6/01 2025	Bab IV ok. lanjutkan Bab V.	[paraf]
7	13/01 2025	Bab V ok.	[paraf]
8	17/01 2025	Acc. Sidang Skripsi	[paraf]

Catatan:

1. Kartu ini harus selalu dibawa saat Konsultasi dan diparaf oleh Dosen Pembimbing.
2. Pada saat pendaftaran ujian dan penyerahan Proposal, Kartu Konsultasi ini harus dilampirkan.
3. Kartu konsultasi ini tidak boleh hilang/rusak.

Jakarta, 17 Januari 2025

Ketua Program Studi

(Widi Winarso, S.E., M.M.)

LAMPIRAN VIII

DAFTAR RIWAYAT HIDUP

DAFTAR RIWAYAT HIDUP

I. Data Pribadi

Nama	:	Sindy Septiani
Tempat, Tanggal Lahir	:	Bekasi, 13 September 2003
Agama	:	Islam
Jenis Kelamin	:	Perempuan
Status	:	Belum Menikah
Pekerjaan	:	Mahasiswa
Kewarganegaraan	:	Indonesia
Alamat	:	Kp. Bojong Menteng, Jl. Baru Cipendawa No.115 Rt.003 Rw.002, Bojong Menteng, Rawalumbu, Kota Bekasi, 17117.
Email	:	sindyseptiani472@gmail.com

II. Riwayat Pendidikan

2009 – 2015 : SD Bojong Menteng 1

2015 – 2018 : SMP Negeri 8 Kota Bekasi

2018 – 2021 : SMK Yadika 8 Jatimulya

2021 – 2025 : Universitas Bhayangkara Jakarta Raya