

LAMPIRAN 1

**JUMLAH PERUSAHAAN MANUFAKTUR YANG LISTING DI
BURSA EFEK INDONESIA (BEI)**

Lampiran 1 Perusahaan Manufaktur Yang Listing Di BEI Tahun 2008-2013

Sektor Industri	Nama Perusahaan
<i>Food & Beverages</i>	PT. Akasha Wira Internasional Tbk. (Formerly PT. Ades Waters Indonesia Tbk)
	PT. Davomas Abadi Tbk
	PT. Delta Djakarta Tbk
	PT. Fast Food Indonesia Tbk
	PT. Indofood CBP Sukses Makmur Tbk
	PT. Indofood Sukses Makmur Tbk
	PT. Mayora Indah Tbk
	PT. Multi Bintang Indonesia Tbk
	PT. Nippon Indosari Corporindo Tbk
	PT. Pioneerindo Gourmet International Tbk
	PT. Prasadha Aneka Niaga Tbk
	PT. Sekar Bumi Tbk
	PT. Sekar Laut Tbk
	PT. Siantar TOP Tbk
	PT. Sinar Mas Agro Resources Technology (SMART) Tbk
	PT. Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk
	PT. Tri Banyan Tirta Tbk
	PT. Tunas Baru Lampung Tbk
	PT. Ultra Jaya Milk Industry Tbk
	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk
<i>Tobacco Manufaktur</i>	PT. Bentoel International Investama Tbk
	PT. Gudang Garam Tbk
	PT. Hanjaya Mandala Sampoerna Tbk
	PT. Wismilak Inti Makmur Tbk
<i>Textile Mill Products</i>	PT. Argo Pantes Tbk
	PT. Century Textile Industry (CENTEX) Tbk
	PT. Eratex Djaja Tbk
	PT. Panasia Indo Resources Tbk
	PT. Roda Vivatex Tbk
	PT. Sri Rejeki Isman Tbk
	PT. Star Petrochem Tbk
	PT. Sunson Textile Manufacture Tbk
	PT. Tifico Fiber Indonesia Tbk
	PT. Trisula International Tbk
	PT. Unitex Tbk
<i>Apparel and Other Textile Products</i>	PT. APAC Citra Centertex Tbk
	PT. Ever Shine Textile Industry Tbk
	PT. Hanson International Tbk

	PT. Indo Acidatama Tbk
	PT. Indorama Synthetics Tbk
	PT. Pan Brothers Tex Tbk
	PT. Primarindo Asia Infrastructure Tbk
	PT. Ricky Putra Globalindo Tbk
	PT. Sepatu Bata Tbk
<i>Lumber and Wood Products</i>	PT. Barito Pacific Timber Tbk
	PT.SLJ Global (Sumalindo Lestari Jaya Global) Tbk
	PT. Tirta Mahakam Resources Tbk
<i>Paper and Allied Products</i>	PT. Alkindo Naratama Tbk
	PT. Fajar Surya Wisesa Tbk
	PT. Indah Kiat Pulp & Paper Tbk
	PT. Kertas Basuki Rachmat Indonesia Tbk
	PT. Pabrik Kertas Tjiwi Kimia Tbk
	PT. Suparma Tbk
	PT. Surabaya Agung Industry Pulp & Kertas Tbk
	PT. Toba Pulp Lestari Tbk
<i>Chemical and Allied Products</i>	PT. AKR Corporindo Tbk
	PT. Asia Pacific Fibers Tbk
	PT. Budi Starch & Sweetener (d/h Budi Acid Jaya) Tbk
	PT. Chandra Asri Petrochemical Tbk
	PT. Colorpak Indonesia Tbk
	PT. Eterindo Wahanatama Tbk
	PT. Lautan Luas Tbk
	PT. Sorini Agro Asia Corporindo Tbk
	PT. Unggul Indah Cahaya Tbk
<i>Adhesive</i>	PT. Duta Pertiwi Nusantara Tbk
	PT. Ekadharma Internasional Tbk
	PT. Intanwijaya Internasional Tbk
	PT. Resource Alam Indonesia Tbk
<i>Plastics and Glass Products</i>	PT. Alam Karya Unggul Tbk
	PT. Argha Karya Prima Industry Tbk
	PT. Asahimas Flat Glass Tbk
	PT. Berlina Tbk
	PT. Champion Pacific Indonesia Tbk
	PT. Indopoly Swakarsa Industry Tbk
	PT. Langgeng Makmur Industri Tbk
	PT. Lotte Chemical Titan Tbk
	PT. Sekawan Inti Pratama Tbk
	PT. Siwani Makmur Tbk
	PT. Trias Sentosa Tbk
	PT. Yanaprima Hastapersada Tbk
<i>Cement</i>	PT. Holcim Indonesia Tbk

	PT. Indocement Tunggal Prakarsa Tbk
	PT. Semen Baturaja Tbk
	PT. Semen Indonesia (persero) Tbk
<i>Metal and Allied Products</i>	PT. Alumindo Light Metal Industry Tbk
	PT. Betonjaya Manunggal Tbk
	PT. Citra Tubindo Tbk
	PT. Gunawan Dianjaya Steel Tbk
	PT. Indal Aluminium Industry Tbk
	PT. Jakarta Kyoei Steel Works Tbk
	PT. Jaya Pari Steel Tbk
	PT. Krakatau Steel Tbk
	PT. Lionmesh Prima Tbk
	PT. Lion Metal Work Tbk
	PT. Pelangi Indah Canindo Tbk
	PT. Pelat Timah Nusantara Tbk
	PT. Saranacentral Bajatama Tbk
	PT. Steel Pipe Industry of Indonesia Tbk
	PT. Tembaga Mulia Semanan Tbk
	PT. Tira Austenite Tbk
<i>Fabricated Metal Products</i>	PT. Kedawung Indah Can Tbk
	PT. Kedawung Setia Industrial Tbk
<i>Stone, Clay, Glass and Concrete Products</i>	PT. Arwana Citramulia Tbk
	PT. Intikeramik Alamsari Industri Tbk
	PT. Keramika Indonesia Assosiasi Tbk
	PT. Mulia Industrindo Tbk
	PT. Surya Toto Indonesia Tbk
<i>Cables</i>	PT. Jembo Cable Company Tbk
	PT. Kabelindo Murni Tbk
	PT. KMI Wire and Cable Tbk
	PT. Sumi Indo Kabel Tbk
	PT. Supreme Cable Manufacturing & Commerce Tbk
	PT. Voksel Electric Tbk
<i>Electronic and Office Equipment</i>	PT. Astra Graphia Tbk
	PT. Metrodata Electronics Tbk
	PT. Multipolar Tbk
	PT. Sat Nusapersada Tbk
<i>Automotive and Allied Products</i>	PT. Astra International Tbk
	PT. Astra Otoparts Tbk
	PT. Gajah Tunggal Tbk
	PT. Goodyear Indonesia Tbk
	PT. Hexindo Adiperkasa Tbk
	PT. Indo Kordsa Tbk
	PT. Indomobil Sukses International Tbk

	PT. Indospring Tbk
	PT. Intraco Penta Tbk
	PT. Kobexindo Tractors Tbk
	PT. Multi Prima Sejahtera Tbk
	PT. Multistrada Arah Sarana Tbk
	PT. Nipress Tbk
	PT. Polychem Indonesia Tbk
	PT. Prima Alloy Steel Universal Tbk
	PT. Selamat Sempurna Tbk
	PT. Tunas Ridean Tbk
	PT. United Tractors Tbk
<i>Photographic Equipment</i>	PT. Inter Delta Tbk
	PT. Modern Interasional Tbk
	PT. Perdana Bangun Pusaka Tbk
<i>Pharmaceuticals</i>	PT. Darya-Varia Laboratoria Tbk
	PT. Indofarma Tbk
	PT. Kalbe Farma Tbk
	PT. Kimia Farma (Persero) Tbk
	PT. Merck Tbk
	PT. Merck Sharp Dohme Indonesia Tbk
	PT. Pyridam Farma Tbk
	PT. Taisho Phamaceutical Indonesia Tbk
	PT. Tempo Scan Pacific Tbk
<i>Consumer Good</i>	PT. Mandom Indonesia Tbk
	PT. Martina Berto Tbk
	PT. Mustika Ratu Tbk
	PT. Unilever Indonesia Tbk

LAMPIRAN 2
SAMPEL SELAMA PERIODE PENELITIAN

Lampiran 2 Sampel Selama Periode Penelitian Tahun 2008-2013

No	Sektor Industri	Kode	Nama Perusahaan	2010	2011	2012	2013	Total Data
1	<i>Food & Beverages</i>	ADES	PT. Akasha Wira Internasional Tbk. (Formerly PT. Ades Waters Indonesia Tbk)	1	1	1	1	4
2	<i>Food & Beverages</i>	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	1	1	1	1	4
3	<i>Food & Beverages</i>	DLTA	PT. Delta Djakarta Tbk	1	1	1	1	4
4	<i>Food & Beverages</i>	FAST	PT. Fast Food Indonesia Tbk	1	1	1	1	4
5	<i>Food & Beverages</i>	INDF	PT. Indofood Sukses Makmur Tbk	1	1	1	1	4
6	<i>Food & Beverages</i>	MYOR	PT. Mayora Indah Tbk	1	1	1	1	4
7	<i>Food & Beverages</i>	PSDN	PT. Prasadha Aneka Niaga Tbk					4
8	<i>Food & Beverages</i>	SMAR	PT. Sinar Mas Agro Resources Technology (SMART) Tbk	1	1	1	1	4
9	<i>Food & Beverages</i>	AISA	PT. Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk	1	1	1	1	4
10	<i>Food & Beverages</i>	TBLA	PT. Tunas Baru Lampung Tbk	1	1	1	1	4
11	<i>Food & Beverages</i>	ULTJ	PT. Ultra Jaya Milk Industry Tbk	1	1	1	1	4
12	<i>Tobacco Manufaktur</i>	RMBA	PT. Bentoel International Investama Tbk	1	1	1	1	4
13	<i>Tobacco Manufaktur</i>	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	1	1	1	1	4
14	<i>Textile Mill Products</i>	ARGO	PT. Argo Pantes Tbk	1	1	1	1	4
15	<i>Textile Mill Products</i>	RDTX	PT. Roda Vivatex Tbk	1	1	1	1	4
16	<i>Apparel and Other Textile</i>	MYRX	PT. Hanson International Tbk	1	1	1	1	4

	<i>Products</i>							
17	<i>Apparel and Other Textile Products</i>	SRSN	PT. Indo Acidatama Tbk	1	1	1	1	4
18	<i>Apparel and Other Textile Products</i>	BATA	PT. Sepatu Bata Tbk	1	1	1	1	4
19	<i>Lumber and Wood Products</i>	SULI	PT. Sumalindo Lestari Jaya Global Tbk	1	1	1	1	4
20	<i>Paper and Allied Products</i>	SPMA	PT. Suparma Tbk	1	1	1	1	4
21	<i>Chemical and Allied Products</i>	AKRA	PT. AKR Corporindo Tbk	1	1	1	1	4
22	<i>Chemical and Allied Products</i>	BUDI	PT. Budi Starch & Sweetener (d/h Budi Acid Jaya) Tbk	1	1	1	1	4
23	<i>Chemical and Allied Products</i>	LTLS	PT. Lautan Luas Tbk	1	1	1	1	4
24	<i>Adhesive</i>	DPNS	PT. Duta Pertiwi Nusantara Tbk	1	1	1	1	4
25	<i>Adhesive</i>	EKAD	PT. Ekadharna Internasional Tbk	1	1	1	1	4
26	<i>Plastics and Glass Products</i>	APLI	PT. Asiaplast Industries Tbk	1	1	1	1	4
27	<i>Plastics and Glass Products</i>	BRNA	PT. Berlina Tbk	1	1	1	1	4
28	<i>Plastics and Glass Products</i>	IGAR	PT. Champion Pacific Indonesia Tbk	1	1	1	1	4
29	<i>Plastics and Glass Products</i>	LMPI	PT. Langgeng Makmur Industri Tbk	1	1	1	1	4
30	<i>Plastics and Glass Products</i>	TRST	PT. Trias Sentosa Tbk	1	1	1	1	4
31	<i>Cement</i>	SMCB	PT. Holcim Indonesia Tbk	1	1	1	1	4
32	<i>Cement</i>	INTP	PT. Indocement Tunggul Prakarsa Tbk	1	1	1	1	4
33	<i>Cement</i>	SMGR	PT. Semen Indonesia (persero) Tbk	1	1	1	1	4
34	<i>Metal and Allied Products</i>	BTON	PT. Betonjaya Manunggal Tbk	1	1	1	1	4
35	<i>Metal and Allied</i>	INAI	PT. Indal	1	1	1	1	4

	<i>Products</i>		Aluminium Industry Tbk					
36	<i>Metal and Allied Products</i>	JKSW	PT. Jakarta Kyoei Steel Works Tbk	1	1	1	1	4
37	<i>Metal and Allied Products</i>	JPRS	PT. Jaya Pari Steel Tbk	1	1	1	1	4
38	<i>Metal and Allied Products</i>	LMSH	PT. Lionmesh Prima Tbk	1	1	1	1	4
39	<i>Metal and Allied Products</i>	LION	PT. Lion Metal Work Tbk	1	1	1	1	4
40	<i>Metal and Allied Products</i>	PICO	PT. Pelangi Indah Canindo Tbk	1	1	1	1	4
41	<i>Metal and Allied Products</i>	TIRA	PT. Tira Austenite Tbk	1	1	1	1	4
42	<i>Fabricated Metal Products</i>	KICI	PT. Kedawang Indah Can Tbk	1	1	1	1	4
43	<i>Fabricated Metal Products</i>	KDSI	PT. Kedawang Setia Industrial Tbk	1	1	1	1	4
44	<i>Stone, Clay, Glass and Concrete Products</i>	ARNA	PT. Arwana Citramulia Tbk	1	1	1	1	4
45	<i>Stone, Clay, Glass and Concrete Products</i>	MLIA	PT. Mulia Industrindo Tbk	1	1	1	1	4
46	<i>Stone, Clay, Glass and Concrete Products</i>	TOTO	PT. Surya Toto Indonesia Tbk	1	1	1	1	4
47	<i>Cables</i>	KBLM	PT. Kabelindo Murni Tbk	1	1	1	1	4
48	<i>Electronic and Office Equipment</i>	ASGR	PT. Astra Graphia Tbk	1	1	1	1	4
49	<i>Electronic and Office Equipment</i>	MTDL	PT. Metrodata Electronics Tbk	1	1	1	1	4
50	<i>Electronic and Office Equipment</i>	MLPL	PT. Multipolar Tbk	1	1	1	1	4
51	<i>Automotive and Allied Products</i>	ASII	PT. Astra International Tbk	1	1	1	1	4
52	<i>Automotive and Allied Products</i>	AUTO	PT. Astra Otoparts Tbk	1	1	1	1	4
53	<i>Automotive and Allied Products</i>	INTA	PT. Intraco Penta Tbk	1	1	1	1	4
54	<i>Automotive and Allied Products</i>	LPIN	PT. Multi Prima Sejahtera Tbk	1	1	1	1	4
55	<i>Automotive and</i>	SMSM	PT. Selamat	1	1	1	1	4

	<i>Allied Products</i>		Sempurna Tbk					
56	<i>Photographic Equipment</i>	INTD	PT. Inter Delta Tbk	1	1	1	1	4
57	<i>Photographic Equipment</i>	MDRN	PT. Modern Interasional Tbk	1	1	1	1	4
58	<i>Photographic Equipment</i>	KONI	PT. Perdana Bangun Pusaka Tbk	1	1	1	1	4
59	<i>Pharmaceuticals</i>	DVLA	PT. Darya-Varia Laboratoria Tbk	1	1	1	1	4
60	<i>Pharmaceuticals</i>	INAF	PT. Indofarma Tbk	1	1	1	1	4
61	<i>Pharmaceuticals</i>	KLBF	PT. Kalbe Farma Tbk	1	1	1	1	4
62	<i>Pharmaceuticals</i>	KAEF	PT. Kimia Farma (Persero) Tbk	1	1	1	1	4
63	<i>Pharmaceuticals</i>	MERK	PT. Merck Tbk	1	1	1	1	4
64	<i>Pharmaceuticals</i>	SCPI	PT. Merck Sharp Dohme Indonesia Tbk	1	1	1	1	4
65	<i>Pharmaceuticals</i>	PYFA	PT. Pyridam Farma Tbk	1	1	1	1	4
66	<i>Consumer Good</i>	TCID	PT. Mandom Indonesia Tbk	1	1	1	1	4
67	<i>Consumer Good</i>	MRAT	PT. Mustika Ratu Tbk	1	1	1	1	4
68	<i>Consumer Good</i>	UNVR	PT. Unilever Indonesia Tbk	1	1	1	1	4
Jumlah								272

LAMPIRAN 3

DATA AUDITOR SWITCHING

Lampiran 3 Auditor Switching

No.	Kode	2008	2009	2010	2011	2012	2013
1	ADES	Hendrawinata Gani & Hidayat	Hendrawinata Gani & Hidayat	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan
2	CEKA	Purwantono, Sarwoko & Sandjaja. <i>(Big Four)</i>	Purwantono, Sarwoko & Sandjaja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
3	DLTA	Osman Bing Satrio & Rekan <i>(Big Four)</i>	Osman Bing Satrio & Rekan <i>(Big Four)</i>	Osman Bing Satrio & Rekan <i>(Big Four)</i>	Osman Bing Satrio & Rekan <i>(Big Four)</i>	Osman Bing Satrio & Rekan <i>(Big Four)</i>	Osman Bing Satrio & Rekan <i>(Big Four)</i>
4	FAST	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
5	INDF	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
6	MYOR	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny
7	PSDN	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
8	SMAR	Mulyamin, Sensi Suryanto	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny

		& Lianny					
9	AISA	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
10	TBLA	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny
11	ULTJ	Koesbandijah Beddy Samsi Setiasih	Koesbandijah Beddy Samsi Setiasih	Koesbandijah Beddy Samsi Setiasih	Koesbandijah Beddy Samsi Setiasih	Bambang Budi Tresno	Tanubrata Sutanto Fahmi & Rekan
12	RMBA	Osman Bing Satrio & Rekan (Big Four)	Osman Bing Satrio & Rekan (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)
13	HMSP	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)
14	ARGO	Rama Wendra	Rama Wendra	Anwar & Rekan	Anwar & Rekan	Anwar & Rekan	Hendrawinata, Eddy & Siddharta
15	RDTX	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan
16	MYRX	Ishak, Saleh, Soewondo & Rekan	Richard Risambessy & rekan	Achmad, Rasyid, Hisbullah, & Jerry	Achmad, Rasyid, Hisbullah & Jerry	Hendrawinata, Eddy & Siddharta	Purwantono, Suherman & Surja. (Big Four)
17	SRSN	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
18	BATA	Purwantono, Suherman &	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.

		Surja. (<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)
19	SULI	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
20	SPMA	Adi Jimmy Arthawan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan
21	AKRA	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
22	BUDI	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny
23	LTLS	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
24	DPNS	Husni, Mucharam, & Rasidi	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan
25	EKAD	Kanto Tony Frans & Darmawan	Tjahjadi, Pradhono, & Teramihardja	Tjahjadi, Pradhono, & Teramihardja	Teramihardja, Pradhono, & Chandra	Teramihardja, Pradhono, & Chandra	Teramihardja, Pradhono, & Chandra
26	APLI	Rasin, Ichwan, & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
27	BRNA	Hendrawinata	Hendrawinata Gani &	Hendrawinata Gani &	Hendrawinata, Eddy	Hendrawinata, Eddy	Hendrawinata, Eddy

45	MLIA	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)
46	TOTO	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)
47	KBLM	Kanaka Puradiredja, Suhartono	Doli, Bambang, Sudarmadji, & Dadang	Doli, Bambang, Sudarmadji, & Dadang	Doli, Bambang, Sudarmadji & Dadang	Kosasih, Nurdiyaman, Tjahjo & Rekan	Doli, Bambang, Dadang & Ali
48	ASGR	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
49	MTDL	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)
50	MLPL	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
51	ASII	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
52	AUTO	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
53	INTA	Mulyamin Sensi Suryanto	Mulyamin Sensi Suryanto	Mulyamin Sensi Suryanto	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)

54	LPIN	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan
55	SMSM	Tjahjadi, Pradhono, & Teramihardja	Tjahjadi, Pradhono, & Teramihardja	Tjahjadi, Pradhono, & Teramihardja	Teramihardja, Pradhono, & Chandra	Teramihardja, Pradhono, & Chandra	Purwantono, Suherman & Surja. <i>(Big Four)</i>
56	INTD	Arsyad & Rekan	Arsyad & Rekan	Johan Malonda Mustika & Rekan	Richard Risambessy & Rekan	Richard Risambessy & Rekan	Richard Risambessy & Rekan
57	MDRN	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
58	KONI	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
59	DVLA	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
60	INAF	Hadori Sugiarto Adi & Rekan	Husni, Mucharam, & Rasidi	Husni, Mucharam, & Rasidi	Husni, Mucharam, & Rasidi	Hendrawinata, Eddy & Siddharta	Hendrawinata, Eddy & Siddharta
61	KLBF	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
62	KAEF	Rama Wendra	Rama Wendra	Hendrawinata Gani & Hidayat	Hendrawinata, Eddy & Siddharta	Hendrawinata, Eddy & Siddharta	Hendrawinata, Eddy & Siddharta

63	MERK	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)
64	SCPI	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
65	PYFA	Tanubrata Sutanto & Rekan	Tanubrata Sutanto & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Susanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan
66	TCID	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)
67	MRAT	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan
68	UNVR	Haryanto Sahari (<i>Big four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)

LAMPIRAN 4

DATA PERGANTIAN KELAS KAP (*FEE* AUDIT)

Lampiran 4 Fee Audit (KAP yang mengaudit Perusahaan Manufaktur)

No.	Kode	2008	2009	2010	2011	2012	2013
1	ADES	Hendrawinata Gani & Hidayat	Hendrawinata Gani & Hidayat	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan
2	CEKA	Purwantonono, Sarwoko & Sandjaja. (<i>Big Four</i>)	Purwantonono, Sarwoko & Sandjaja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)
3	DLTA	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)
4	FAST	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)
5	INDF	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)
6	MYOR	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny
7	PSDN	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)	Purwantonono, Suherman & Surja. (<i>Big Four</i>)
8	SMAR	Mulyamin, Sensi Suryanto	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny

		& Lianny					
9	AISA	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
10	TBLA	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny
11	ULTJ	Koesbandijah Beddy Samsi Setiasih	Koesbandijah Beddy Samsi Setiasih	Koesbandijah Beddy Samsi Setiasih	Koesbandijah Beddy Samsi Setiasih	Bambang Budi Tresno	Tanubrata Sutanto Fahmi & Rekan
12	RMBA	Osman Bing Satrio & Rekan (Big Four)	Osman Bing Satrio & Rekan (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)
13	HMSP	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)	Tanudiredja, Wibisana & Rekan. (Big Four)
14	ARGO	Rama Wendra	Rama Wendra	Anwar & Rekan	Anwar & Rekan	Anwar & Rekan	Hendrawinata, Eddy & Siddharta
15	RDTX	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan
16	MYRX	Ishak, Saleh, Soewondo & Rekan	Richard Risambessy & rekan	Achmad, Rasyid, Hisbullah, & Jerry	Achmad, Rasyid, Hisbullah & Jerry	Hendrawinata, Eddy & Siddharta	Purwantono, Suherman & Surja. (Big Four)
17	SRSN	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
18	BATA	Purwantono, Suherman &	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.	Purwantono, Suherman & Surja.

		Surja. (<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)	(<i>Big Four</i>)
19	SULI	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
20	SPMA	Adi Jimmy Arthawan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan
21	AKRA	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
22	BUDI	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny	Mulyamin, Sensi Suryanto & Lianny
23	LTLS	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
24	DPNS	Husni, Mucharam, & Rasidi	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan
25	EKAD	Kanto Tony Frans & Darmawan	Tjahjadi, Pradhono, & Teramihardja	Tjahjadi, Pradhono, & Teramihardja	Teramihardja, Pradhono, & Chandra	Teramihardja, Pradhono, & Chandra	Teramihardja, Pradhono, & Chandra
26	APLI	Rasin, Ichwan, & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Purwanto, Suherman & Surja. (<i>Big Four</i>)	Purwanto, Suherman & Surja. (<i>Big Four</i>)
27	BRNA	Hendrawinata	Hendrawinata Gani &	Hendrawinata Gani &	Hendrawinata, Eddy	Hendrawinata, Eddy	Hendrawinata, Eddy

45	MLIA	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)
46	TOTO	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)	Purwantono, Suherman & Surja. (<i>Big Four</i>)
47	KBLM	Kanaka Puradiredja, Suhartono	Doli, Bambang, Sudarmadji, & Dadang	Doli, Bambang, Sudarmadji, & Dadang	Doli, Bambang, Sudarmadji & Dadang	Kosasih, Nurdiyaman, Tjahjo & Rekan	Doli, Bambang, Dadang & Ali
48	ASGR	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
49	MTDL	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)
50	MLPL	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
51	ASII	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
52	AUTO	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
53	INTA	Mulyamin Sensi Suryanto	Mulyamin Sensi Suryanto	Mulyamin Sensi Suryanto	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)

54	LPIN	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan
55	SMSM	Tjahjadi, Pradhono, & Teramihardja	Tjahjadi, Pradhono, & Teramihardja	Tjahjadi, Pradhono, & Teramihardja	Teramihardja, Pradhono, & Chandra	Teramihardja, Pradhono, & Chandra	Purwantono, Suherman & Surja. <i>(Big Four)</i>
56	INTD	Arsyad & Rekan	Arsyad & Rekan	Johan Malonda Mustika & Rekan	Richard Risambessy & Rekan	Richard Risambessy & Rekan	Richard Risambessy & Rekan
57	MDRN	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
58	KONI	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
59	DVLA	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
60	INAF	Hadori Sugiarto Adi & Rekan	Husni, Mucharam, & Rasidi	Husni, Mucharam, & Rasidi	Husni, Mucharam, & Rasidi	Hendrawinata, Eddy & Siddharta	Hendrawinata, Eddy & Siddharta
61	KLBF	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>	Purwantono, Suherman & Surja. <i>(Big Four)</i>
62	KAEF	Rama Wendra	Rama Wendra	Hendrawinata Gani & Hidayat	Hendrawinata, Eddy & Siddharta	Hendrawinata, Eddy & Siddharta	Hendrawinata, Eddy & Siddharta

63	MERK	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)	Siddharta & Widjaja (<i>Big Four</i>)
64	SCPI	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)
65	PYFA	Tanubrata Sutanto & Rekan	Tanubrata Sutanto & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Susanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan
66	TCID	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)	Osman Bing Satrio & Rekan (<i>Big Four</i>)
67	MRAT	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan
68	UNVR	Haryanto Sahari (<i>Big four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)	Tanudiredja, Wibisana & Rekan. (<i>Big Four</i>)

LAMPIRAN 5

DATA SEBELUM DIOLAH

Lampiran 5 Data Sebelum diolah

No	Kode	Tahun	Auditor Switching	Fee Audit	Opini Audit	Ukuran Perusahaan (dalam jutaan rupiah)	Ukuran KAP	Liabilitas/Hutang (dalam jutaan rupiah)	Ekuitas (dalam jutaan rupiah)	DER
1	ADES	2010	1	0	WTP	324.493	Johan Malonda Mustika & Rekan	224.615	99.878	2,25
2	CEKA	2010	0	0	WTP	850.470	Purwantono, Suherman & Surja.	541.717	308.752	1,75
3	DLTA	2010	0	0	Wajar dengan Penjelasan	708.584	Osman Bing Satrio & Rekan	115.224	593.358	0,19
4	FAST	2010	0	0	WTP	1.236.043	Purwantono, Suherman & Surja.	434.379	801.663	0,54
5	INDF	2010	0	0	Wajar dengan Penjelasan	47.275.955	Purwantono, Suherman & Surja.	22.423.117	24.852.838	0,90
6	MYOR	2010	0	0	WTP	4.399.191	Mulyamin, Sensi Suryanto & Lianny	2.359.027	2.040.163	1,16
7	PSDN	2010	0	0	WTP	414.611	Purwantono, Suherman & Surja.	221.094	192.931	1,15
8	SMAR	2010	0	0	WTP	12.475.642	Mulyamin, Sensi Suryanto & Lianny	6.645.939	5.829.703	1,14
9	AISA	2010	0	0	Wajar dengan Penjelasan	1.936.950	Aryanto, Amir Jusuf, Mawar & Saptoto	1.346.881	604.375	2,23
10	TBLA	2010	0	0	Wajar dengan	3.651.105	Mulyamin, Sensi Suryanto & Lianny	2.409.514	1.241.591	1,94

					Penjelasan					
11	ULTJ	2010	0	0	Wajar dengan Penjelasan	2.006.958	Koesbandijah Beddy Samsi Setiasih	705.472	1.301.123	0,54
12	RMBA	2010	1	0	Wajar dengan Penjelasan	4.902.597	Tanudiredja, Wibisana & Rekan.	2.773.070	2.129.527	1,30
13	HMSP	2010	0	0	WTP	20.525.123	Tanudiredja, Wibisana & Rekan.	10.309.671	10.215.452	1,01
14	ARGO	2010	1	0	Wajar dengan Penjelasan	1.817.678	Anwar & Rekan	1.216.329	601.348	2,02
15	RDTX	2010	0	0	WTP	852.447	Johan Malonda Mustika & Rekan	137.995	714.452	0,19
16	MYRX	2010	1	0	Wajar dengan Penjelasan	133.216	Achmad, Rasyid, Hisbullah, & Jerry	245.009	(111.793)	-2,19
17	SRSN	2010	0	0	Wajar dengan Penjelasan	364.005	Aryanto, Amir Jusuf, Mawar & Saptoto	135.752	228.252	0,59
18	BATA	2010	0	0	WTP	484.253	Purwantono, Suherman & Surja.	152.743	331.508	0,46
19	SULI	2010	0	0	Wajar dengan Penjelasan	1.955.536	Purwantono, Suherman & Surja.	1.599.714	355.821	4,50
20	SPMA	2010	0	0	WTP	1.490.034	Hadori Sugiarto Adi & Rekan	771.648	718.385	1,07
21	AKRA	2010	0	0	Wajar dengan Penjelasan	7.778.862	Purwantono, Suherman & Surja.	4.840.048	2.938.814	1,65

22	BUDI	2010	1	0	WTP	1.967.633	Mulyamin, Sensi Suryanto & Lianny	1.165.086	802.010	1,45
23	LTLS	2010	0	0	WTP	3.591.139	Purwantonono, Suherman & Surja.	2.570.690	1.020.449	2,52
24	DPNS	2010	0	0	Wajar dengan Penjelasan	175.683	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	48.342	127.340	0,38
25	EKAD	2010	0	0	WTP	204.470	Tjahjadi, Pradhono, & Teramihardja	79.271	125.199	0,63
26	APLI	2010	0	0	WTP	335.652	Tanubrata Sutanto Fahmi & Rekan	106.191	229.459	0,46
27	BRNA	2010	0	0	Wajar dengan Penjelasan	550.907	Hendrawinata Gani & Hidayat	326.943	223.963	1,46
28	IGAR	2010	0	0	Wajar dengan Penjelasan	347.473	Aryanto, Amir Jusuf, Mawar & Saptoto	54.228	293.244	0,18
29	LMPI	2010	0	0	WTP	608.920	Hadori Sugiarto Adi & Rekan	207.224	401.695	0,52
30	TRST	2010	0	0	WTP	1.965.891	Purwantonono, Suherman & Surja.	764.773	1.201.117	0,64
31	SMCB	2010	0	0	Wajar dengan Penjelasan	10.437.249	Purwantonono, Suherman & Surja.	3.611.246	6.826.003	0,53
32	INTP	2010	0	0	WTP	15.346.146	Purwantonono, Suherman & Surja.	2.245.548	13.100.598	0,17
33	SMGR	2010	0	0	WTP	15.562.999	Purwantonono, Suherman & Surja.	3.423.246	12.139.752	0,28
34	BTON	2010	0	1	WTP	89.824	Aryanto, Amir Jusuf, Mawar & Saptoto	16.630	73.150	0,23

35	INAI	2010	0	0	WTP	389.007	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	309.301	79.705	3,88
36	JKSW	2010	0	0	Wajar dengan Penjelasan	289.988	Achmad, Rasyid, Hisbullah, & Jerry	670.205	(380.217)	-1,76
37	JPRS	2010	0	1	WTP	411.282	Aryanto, Amir Jusuf, Mawar & Saptoto	111.147	300.134	0,37
38	LMSH	2010	0	0	Wajar dengan Penjelasan	78.200	Kosasih, Nurdiyaman, Tjahjo & Rekan	31.414	46.785	0,67
39	LION	2010	0	0	Wajar dengan Penjelasan	303.900	Kosasih, Nurdiyaman, Tjahjo & Rekan	43.971	259.928	0,17
40	PICO	2010	0	0	Wajar dengan Penjelasan	570.360	Doli, Bambang, Sudarmadji, & Rekan	394.769	175.591	2,25
41	TIRA	2010	0	0	WTP	217.837	Tjiendradjaja & Handoko Tomo	122.080	95.756	1,27
42	KICI	2010	0	0	WTP	85.942	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	22.001	63.940	0,34
43	KDSI	2010	0	0	Wajar dengan Penjelasan	557.725	Kosasih, Nurdiyaman, Tjahjo & Rekan	302.184	255.540	1,18
44	ARNA	2010	0	0	WTP	873.154	Purwantono, Suherman & Surja.	458.094	415.059	1,10
45	MLIA	2010	0	0	Wajar dengan Penjelasan	4.532.300	Osman Bing Satrio & Rekan	5.017.521	(485.221)	-10,34

46	TOTO	2010	0	0	Wajar dengan Penjelasan	1.091.583	Purwantono, Suherman & Surja.	460.601	630.982	0,73
47	KBLM	2010	0	0	Wajar dengan Penjelasan	403.195	Doli, Bambang, Sudarmadji, & Dadang	175.593	227.601	0,77
48	ASGR	2010	0	0	WTP	986.898	Tanudiredja, Wibisana & Rekan.	519.913	466.985	1,11
49	MTDL	2010	0	0	Wajar dengan Penjelasan	934.356	Osman Bing Satrio & Rekan	580.685	353.670	1,64
50	MLPL	2010	0	0	WTP	14.016.686	Aryanto, Amir Jusuf, Mawar & Saptoto	5.516.135	8.500.551	0,65
51	ASII	2010	0	0	Wajar dengan Penjelasan	113.362.000	Tanudiredja, Wibisana & Rekan.	54.168.000	58.689.000	0,92
52	AUTO	2010	0	0	Wajar dengan Penjelasan	5.585.852	Tanudiredja, Wibisana & Rekan.	1.482.705	4.103.147	0,36
53	INTA	2010	0	0	Wajar dengan Penjelasan	1.634.904	Mulyamin Sensi Suryanto	1.198.084	436.820	2,74
54	LPIN	2010	0	0	WTP	150.937	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	44.000	106.936	0,41
55	SMSM	2010	0	0	WTP	1.218.731	Tjahjadi, Pradhono, & Teramihardja	545.291	672.642	0,81
56	INTD	2010	1	0	Wajar dengan Penjelasan	42.587	Johan Malonda Mustika & Rekan	33.471	9.115	3,67

57	MDRN	2010	0	0	Wajar dengan Penjelasan	778.741	Purwantono, Suherman & Surja.	410.251	368.488	1,11
58	KONI	2010	0	0	Wajar dengan Penjelasan	84.841	Purwantono, Suherman & Surja.	61.274	23.469	2,61
59	DVLA	2010	0	0	WTP	848.257	Purwantono, Suherman & Surja.	207.654	640.602	0,32
60	INAF	2010	0	0	WTP	733.958	Husni, Mucharam, & Rasidi	422.690	312.641	1,35
61	KLBF	2010	0	0	WTP	7.032.497	Purwantono, Suherman & Surja.	1.260.579	5.771.917	0,22
62	KAEF	2010	1	0	Wajar dengan Penjelasan	1.657.292	Hendrawinata Gani & Hidayat	543.257	1.114.034	0,49
63	MERK	2010	0	0	Wajar dengan Penjelasan	434.768	Siddharta & Widjaja	71.751	363.016	0,20
64	SCPI	2010	0	0	WTP	233.756	Tanudiredja, Wibisana & Rekan.	221.633	12.123	18,28
65	PYFA	2010	0	0	WTP	100.587	Tanubrata Sutanto Fahmi & Rekan	23.361	77.225	0,30
66	TCID	2010	0	0	WTP	1.047.238	Osman Bing Satrio & Rekan	98.758	948.480	0,10
67	MRAT	2010	0	0	Wajar dengan Penjelasan	386.352	Kosasih, Nurdiyaman, Tjahjo & Rekan	48.828	337.523	0,14
68	UNVR	2010	0	0	Wajar dengan Penjelasan	8.701.262	Tanudiredja, Wibisana & Rekan.	4.652.409	4.048.853	1,15

69	ADES	2011	0	0	WTP	316.048	Johan Malonda Mustika & Rekan	190.302	125.746	1,51
70	CEKA	2011	0	0	WTP	823.361	Purwantono, Suherman & Surja.	418.302	405.058	1,03
71	DLTA	2011	0	0	Wajar dengan Penjelasan	696.167	Osman Bing Satrio & Rekan	123.231	572.935	0,22
72	FAST	2011	0	0	WTP	1.547.982	Purwantono, Suherman & Surja.	717.263	830.718	0,86
73	INDF	2011	0	0	Wajar dengan Penjelasan	53.585.933	Purwantono, Suherman & Surja.	21.975.708	31.610.225	0,70
74	MYOR	2011	0	0	Wajar dengan Penjelasan	6.599.846	Mulyamin, Sensi Suryanto & Lianny	4.175.176	2.424.669	1,72
75	PSDN	2011	0	0	Wajar dengan Penjelasan	421.366	Purwantono, Suherman & Surja.	215.077	206.289	1,04
76	SMAR	2011	0	0	WTP	14.721.899	Mulyamin, Sensi Suryanto & Lianny	7.386.347	7.335.552	1,01
77	AISA	2011	0	0	Wajar dengan Penjelasan	3.590.309	Aryanto, Amir Jusuf, Mawar & Saptoto	1.757.492	1.832.817	0,96
78	TBLA	2011	0	0	WTP	4.244.618	Mulyamin, Sensi Suryanto & Lianny	2.637.303	1.607.315	1,64
79	ULTJ	2011	0	0	WTP	2.180.517	Koesbandijah Beddy Samsi Setiasih	780.926	1.194.538	0,65
80	RMBA	2011	0	0	Wajar dengan Penjelasan	6.333.957	Tanudiredja, Wibisana & Rekan.	4.086.673	2.247.284	1,82

81	HMSP	2011	0	0	WTP	19.329.758	Tanudiredja, Wibisana & Rekan.	9.027.088	10.302.670	0,88
82	ARGO	2011	0	0	Wajar dengan Penjelasan	1.709.908	Anwar & Rekan	1.349.618	360.289	3,75
83	RDTX	2011	0	0	WTP	1.082.292	Johan Malonda Mustika & Rekan	253.916	828.375	0,31
84	MYRX	2011	0	0	Wajar dengan Penjelasan	861.975	Achmad, Rasyid, Hisbullah & Jerry	895.063	(33.089)	-27,05
85	SRSN	2011	0	0	Wajar dengan Penjelasan	361.182	Aryanto, Amir Jusuf, Mawar & Saptoto	108.941	252.240	0,43
86	BATA	2011	0	0	WTP	516.649	Purwantono, Suherman & Surja.	162.169	354.480	0,46
87	SULI	2011	0	0	Wajar dengan Penjelasan	1.695.019	Purwantono, Suherman & Surja.	1.654.048	40.970	40,37
88	SPMA	2011	0	0	WTP	1.551.777	Hadori Sugiarto Adi & Rekan	800.315	751.461	1,07
89	AKRA	2011	0	0	Wajar dengan Penjelasan	8.417.863	Purwantono, Suherman & Surja.	4.746.103	3.671.759	1,29
90	BUDI	2011	0	0	Wajar dengan Penjelasan	2.123.285	Mulyamin, Sensi Suryanto & Lianny	1.312.254	811.031	1,62
91	LTLS	2011	0	0	Wajar dengan Penjelasan	4.040.298	Purwantono, Suherman & Surja.	3.086.447	953.851	3,24
92	DPNS	2011	0	0	Wajar		Paul Hadiwinata, Hidajat,			0,31

					dengan Penjelasan	172.323	Arsono, Ade Fatma & Rekan	41.153	131.169	
93	EKAD	2011	1	0	Wajar dengan Penjelasan	237.592	Teramihardja, Pradhono, & Chandra	89.946	147.645	0,61
94	APLI	2011	0	0	Wajar dengan Penjelasan	334.702	Tanubrata Sutanto Fahmi & Rekan	118.856	215.846	0,55
95	BRNA	2011	1	0	Wajar dengan Penjelasan	643.964	Hendrawinata, Eddy & Siddharta	389.457	254.506	1,53
96	IGAR	2011	0	0	Wajar dengan Penjelasan	355.580	Aryanto, Amir Jusuf, Mawar & Saptoto	64.993	290.586	0,22
97	LMPI	2011	0	0	WTP	685.896	Hadori Sugiarto Adi & Rekan	278.775	407.119	0,68
98	TRST	2011	0	0	Wajar dengan Penjelasan	2.078.643	Purwantono, Suherman & Surja.	781.691	1.296.951	0,60
99	SMCB	2011	0	0	Wajar dengan Penjelasan	10.950.501	Purwantono, Suherman & Surja.	3.423.241	7.527.260	0,45
100	INTP	2011	0	0	Wajar dengan Penjelasan	18.151.331	Purwantono, Suherman & Surja.	2.417.380	15.733.951	0,15
101	SMGR	2011	0	0	Wajar dengan Penjelasan	19.661.603	Purwantono, Suherman & Surja.	5.046.505	14.615.096	0,35
102	BTON	2011	0	0	Wajar dengan	118.716	Aryanto, Amir Jusuf, Mawar & Saptoto	26.590	92.124	0,29

					Penjelasan					
103	INAI	2011	0	0	Wajar dengan Penjelasan	544.282	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	438.219	106.062	4,13
104	JKSW	2011	1	0	Wajar dengan Penjelasan	287.132	Muhammad Sofwan & Rekan	669.902	(382.770)	-1,75
105	JPRS	2011	0	0	WTP	437.849	Aryanto, Amir Jusuf, Mawar & Saptoto	100.029	337.819	0,30
106	LMSH	2011	0	0	WTP	98.019	Kosasih, Nurdiyaman, Tjahjo & Rekan	40.816	57.202	0,71
107	LION	2011	0	0	WTP	365.816	Kosasih, Nurdiyaman, Tjahjo & Rekan	63.755	302.060	0,21
108	PICO	2011	1	0	WTP	561.840	Achmad, Rasyid, Hisbullah & Jerry	373.926	187.914	1,99
109	TIRA	2011	0	0	Wajar dengan Penjelasan	223.874	Tjiendradjaja & Handoko Tomo	121.290	102.583	1,18
110	KICI	2011	0	0	Wajar dengan Penjelasan	87.419	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	23.121	64.297	0,36
111	KDSI	2011	0	0	WTP	587.567	Kosasih, Nurdiyaman, Tjahjo & Rekan	308.397	279.169	1,10
112	ARNA	2011	0	0	WTP	831.508	Purwantono, Suherman & Surja.	348.334	483.173	0,72
113	MLIA	2011	0	0	WTP	6.119.186	Osman Bing Satrio & Rekan	5.246.609	872.575	6,01
114	TOTO	2011	0	0	WTP	1.339.570	Purwantono, Suherman & Surja.	579.028	760.541	0,76
115	KBLM	2011	0	0	WTP		Doli, Bambang,			1,63

						642.955	Sudarmadji & Dadang	398.590	244.364	
116	ASGR	2011	0	0	WTP	1.126.055	Tanudiredja, Wibisana & Rekan.	569.502	556.553	1,02
117	MTDL	2011	0	0	WTP	1.271.546	Osman Bing Satrio & Rekan	691.698	579.847	1,19
118	MLPL	2011	0	0	WTP	14.314.707	Aryanto, Amir Jusuf, Mawar & Saptoto	6.165.969	8.148.738	0,76
119	ASII	2011	0	0	Wajar dengan Penjelasan	154.319.000	Tanudiredja, Wibisana & Rekan.	78.481.000	75.838.000	1,03
120	AUTO	2011	0	0	WTP	6.964.227	Tanudiredja, Wibisana & Rekan.	2.241.333	4.722.894	0,47
121	INTA	2011	1	0	Wajar dengan Penjelasan	3.737.918	Osman Bing Satrio & Rekan	3.201.151	536.767	5,96
122	LPIN	2011	0	0	WTP	157.371	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	39.413	118.255	0,33
123	SMSM	2011	1	0	WTP	1.327.800	Teramihardja, Pradhono, & Chandra	544.907	782.892	0,70
124	INTD	2011	1	0	Wajar dengan Penjelasan	57.331	Richard Risambessy & Rekan	41.938	15.392	2,72
125	MDRN	2011	0	0	WTP	1.055.996	Purwantono, Suherman & Surja.	638.288	423.821	1,51
126	KONI	2011	0	0	Wajar dengan Penjelasan	75.296	Purwantono, Suherman & Surja.	48.750	26.545	1,84
127	DVLA	2011	0	0	WTP	928.291	Purwantono, Suherman & Surja.	195.027	727.917	0,27

128	INAF	2011	0	0	Wajar dengan Penjelasan	1.114.902	Husni, Mucharam, & Rasidi	505.707	609.193	0,83
129	KLBF	2011	0	0	Wajar dengan Penjelasan	8.274.554	Purwantono, Suherman & Surja.	1.758.619	6.515.935	0,27
130	KAEF	2011	1	0	Wajar dengan Penjelasan	1.794.242	Hendrawinata, Eddy & Siddharta	541.736	1.252.662	0,43
131	MERK	2011	0	0	WTP	584.389	Siddharta & Widjaja	90.206	494.181	0,18
132	SCPI	2011	0	0	WTP	312.519	Tanudiredja, Wibisana & Rekan.	290.921	21.596	13,47
133	PYFA	2011	0	0	Wajar dengan Penjelasan	118.034	Tanubrata Sutanto Fahmi & Rekan	35.636	82.397	0,43
134	TCID	2011	0	0	WTP	1.130.865	Osman Bing Satrio & Rekan	110.452	1.020.412	0,11
135	MRAT	2011	0	0	Wajar dengan Penjelasan	422.493	Kosasih, Nurdiyaman, Tjahjo & Rekan	64.063	358.429	0,18
136	UNVR	2011	0	0	Wajar dengan Penjelasan	10.482.312	Tanudiredja, Wibisana & Rekan.	6.801.375	3.680.937	1,85
137	ADES	2012	0	0	Wajar dengan Penjelasan	389.094	Johan Malonda Mustika & Rekan	179.972	209.122	0,86
138	CEKA	2012	0	0	WTP	1.027.693	Purwantono, Suherman & Surja.	564.289	463.402	1,22
139	DLTA	2012	0	0	Wajar		Osman Bing Satrio &			0,25

					dengan Penjelasan	745.307	Rekan	147.095	598.211	
140	FAST	2012	0	0	WTP	1.781.906	Purwanton, Suherman & Surja.	791.183	990.722	0,80
141	INDF	2012	0	0	Wajar dengan Penjelasan	59.324.207	Purwanton, Suherman & Surja.	25.181.533	34.142.674	0,74
142	MYOR	2012	0	0	WTP	8.302.506	Mulyamin, Sensi Suryanto & Lianny	5.234.655	3.067.850	1,71
143	PSDN	2012	0	0	WTP	682.611	Purwanton, Suherman & Surja.	273.033	409.577	0,67
144	SMAR	2012	0	0	WTP	16.247.395	Mulyamin, Sensi Suryanto & Lianny	7.308.000	8.939.395	0,82
145	AISA	2012	0	0	WTP	3.867.576	Aryanto, Amir Jusuf, Mawar & Saptoto	1.834.123	2.033.453	0,90
146	TBLA	2012	0	0	WTP	5.197.552	Mulyamin, Sensi Suryanto & Lianny	3.438.056	1.759.496	1,95
147	ULTJ	2012	1	0	Wajar dengan Penjelasan	2.420.793	Bambang Budi Tresno	744.274	1.676.519	0,44
148	RMBA	2012	0	0	Wajar dengan Penjelasan	6.935.601	Tanudiredja, Wibisana & Rekan.	5.011.668	1.923.933	2,60
149	HMSP	2012	0	0	WTP	26.247.527	Tanudiredja, Wibisana & Rekan.	12.939.107	13.308.420	0,97
150	ARGO	2012	0	0	Wajar dengan Penjelasan	1.809.814	Anwar & Rekan	1.588.347	221.466	7,17
151	RDTX	2012	0	0	WTP	1.207.905	Johan Malonda Mustika & Rekan	254.727	953.177	0,27

152	MYRX	2012	1	0	QO	1.116.299	Hendrawinata, Eddy & Siddharta	862.949	253.349	3,41
153	SRSN	2012	0	0	Wajar dengan Penjelasan	402.109	Aryanto, Amir Jusuf, Mawar & Saptoto	132.904	269.204	0,49
154	BATA	2012	0	0	Wajar dengan Penjelasan	574.108	Purwantono, Suherman & Surja.	186.619	387.488	0,48
155	SULI	2012	0	0	Wajar dengan Penjelasan	1.428.779	Purwantono, Suherman & Surja.	1.475.195	(46.417)	-31,78
156	SPMA	2012	0	0	WTP	1.664.353	Hadori Sugiarto Adi & Rekan	884.860	779.492	1,14
157	AKRA	2012	0	0	Wajar dengan Penjelasan	11.787.525	Purwantono, Suherman & Surja.	7.577.784	4.209.740	1,80
158	BUDI	2012	0	0	Wajar dengan Penjelasan	2.299.672	Mulyamin, Sensi Suryanto & Lianny	1.445.537	854.135	1,69
159	LTLS	2012	0	0	WTP	4.054.774	Purwantono, Suherman & Surja.	2.921.227	1.133.547	2,58
160	DPNS	2012	0	0	Wajar dengan Penjelasan	184.636	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	28.939	155.696	0,19
161	EKAD	2012	0	0	Wajar dengan Penjelasan	273.893	Teramihardja, Pradhono, & Chandra	81.915	191.977	0,43
162	APLI	2012	1	0	WTP	333.867	Purwantono, Suherman & Surja.	115.231	218.635	0,53
163	BRNA	2012	0	0	Wajar		Hendrawinata, Eddy &			1,55

					dengan Penjelasan	770.384	Siddharta	468.553	301.829	
164	IGAR	2012	0	0	Wajar dengan Penjelasan	312.343	Aryanto, Amir Jusuf, Mawar & Saptoto	70.313	242.028	0,29
165	LMPI	2012	0	0	WTP	815.153	Hadori Sugiarto Adi & Rekan	405.692	409.460	0,99
166	TRST	2012	0	0	Wajar dengan Penjelasan	2.188.129	Purwantono, Suherman & Surja.	835.136	1.352.992	0,62
167	SMCB	2012	0	0	Wajar dengan Penjelasan	12.168.517	Purwantono, Suherman & Surja.	3.750.461	8.418.056	0,45
168	INTP	2012	0	0	WTP	22.755.160	Purwantono, Suherman & Surja.	3.336.422	19.418.738	0,17
169	SMGR	2012	0	0	WTP	26.579.084	Purwantono, Suherman & Surja.	8.414.229	18.164.854	0,46
170	BTON	2012	0	0	Wajar dengan Penjelasan	145.101	Aryanto, Amir Jusuf, Mawar & Saptoto	31.921	113.178	0,28
171	INAI	2012	0	0	WTP	612.224	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	483.005	129.218	3,74
172	JKSW	2012	1	0	Wajar dengan Penjelasan	278.719	Gideon Ikhwan Sofwan	677.941	(399.222)	-1,70
173	JPRS	2012	0	0	Wajar dengan Penjelasan	398.607	Aryanto, Amir Jusuf, Mawar & Saptoto	51.097	347.509	0,15
174	LMSH	2012	0	0	Wajar		Kosasih, Nurdiyaman,			0,32

					dengan Penjelasan	128.548	Tjahjo & Rekan	31.022	97.525	
175	LION	2012	0	0	Wajar dengan Penjelasan	433.497	Kosasih, Nurdiyaman, Tjahjo & Rekan	61.667	371.829	0,17
176	PICO	2012	1	0	WTP	594.616	Griselda, Wisnu, & Arum	395.503	199.113	1,99
177	TIRA	2012	0	0	Wajar dengan Penjelasan	240.324	Tjiendradjaja & Handoko Tomo	132.643	107.680	1,23
178	KICI	2012	0	0	WTP	94.956	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	28.398	66.557	0,43
179	KDSI	2012	0	0	Wajar dengan Penjelasan	570.564	Kosasih, Nurdiyaman, Tjahjo & Rekan	254.557	316.006	0,81
180	ARNA	2012	0	0	WTP	937.360	Purwantono, Suherman & Surja.	332.551	604.808	0,55
181	MLIA	2012	0	0	WTP	6.558.955	Osman Bing Satrio & Rekan	5.321.387	1.237.568	4,30
182	TOTO	2012	0	0	WTP	1.522.664	Purwantono, Suherman & Surja.	624.499	898.164	0,70
183	KBLM	2012	1	0	Wajar dengan Penjelasan	722.941	Kosasih, Nurdiyaman, Tjahjo & Rekan	458.195	264.746	1,73
184	ASGR	2012	0	0	Wajar dengan Penjelasan	1.239.927	Tanudiredja, Wibisana & Rekan.	606.917	633.010	0,96
185	MTDL	2012	0	0	Wajar dengan	1.662.381	Osman Bing Satrio & Rekan	961.946	700.434	1,37

					Penjelasan					
186	MLPL	2012	0	0	Wajar dengan Penjelasan	14.088.183	Aryanto, Amir Jusuf, Mawar & Saptoto	7.035.110	7.053.073	1,00
187	ASII	2012	0	0	Wajar dengan Penjelasan	182.274.000	Tanudiredja, Wibisana & Rekan.	92.460.000	89.814.000	1,03
188	AUTO	2012	0	0	Wajar dengan Penjelasan	8.881.642	Tanudiredja, Wibisana & Rekan.	3.396.543	5.485.099	0,62
189	INTA	2012	0	0	WTP	4.268.975	Osman Bing Satrio & Rekan	3.768.379	500.596	7,53
190	LPIN	2012	0	0	Wajar dengan Penjelasan	172.269	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	37.413	134.855	0,28
191	SMSM	2012	0	0	Wajar dengan Penjelasan	1.441.204	Teramihardja, Pradhono, & Chandra	620.875	820.328	0,76
192	INTD	2012	0	0	Wajar dengan Penjelasan	53.766	Richard Risambessy & Rekan	34.488	19.278	1,79
193	MDRN	2012	0	0	WTP	1.734.346	Purwantono, Suherman & Surja.	747.455	986.890	0,76
194	KONI	2012	0	0	Wajar dengan Penjelasan	82.759	Purwantono, Suherman & Surja.	53.976	28.783	1,88
195	DVLA	2012	0	0	WTP	1.074.691	Purwantono, Suherman & Surja.	233.144	841.546	0,28
196	INAF	2012	1	0	Wajar dengan	1.188.619	Hendrawinata, Eddy & Siddharta	538.516	650.102	0,83

					Penjelasan					
197	KLBF	2012	0	0	Wajar dengan Penjelasan	9.417.957	Purwantono, Suherman & Surja.	2.046.313	7.371.643	0,28
198	KAEF	2012	0	0	Wajar dengan Penjelasan	2.076.348	Hendrawinata, Eddy & Siddharta	634.813	1.441.533	0,44
199	MERK	2012	0	0	WTP	569.431	Siddharta & Widjaja	152.689	416.741	0,37
200	SCPI	2012	0	0	Wajar dengan Penjelasan	440.498	Tanudiredja, Wibisana & Rekan.	423.212	17.285	24,48
201	PYFA	2012	0	0	WTP	135.850	Tanubrata Susanto Fahmi & Rekan	48.144	87.705	0,55
202	TCID	2012	0	0	WTP	1.261.573	Osman Bing Satrio & Rekan	164.951	1.096.821	0,15
203	MRAT	2012	0	0	Wajar dengan Penjelasan	455.473	Kosasih, Nurdiyaman, Tjahjo & Rekan	69.586	385.886	0,18
204	UNVR	2012	0	0	Wajar dengan Penjelasan	11.984.979	Tanudiredja, Wibisana & Rekan.	8.016.614	3.968.365	2,02
205	ADES	2013	0	0	WTP	441.064	Johan Malonda Mustika & Rekan	176.286	264.778	0,67
206	CEKA	2013	0	0	WTP	1.069.628	Purwantono, Suherman & Surja.	541.352	528.274	1,02
207	DLTA	2013	0	0	Wajar dengan Penjelasan	867.041	Osman Bing Satrio & Rekan	190.482	676.557	0,28
208	FAST	2013	0	0	WTP		Purwantono, Suherman &			0,84

						2.028.125	Surja.	927.152	1.100.971	
209	INDF	2013	0	0	Wajar dengan Penjelasan	78.092.789	Purwanto, Suherman & Surja.	39.719.660	38.373.129	1,04
210	MYOR	2013	0	0	WTP	9.709.838	Mulyamin, Sensi Suryanto & Lianny	5.771.077	3.938.760	1,47
211	PSDN	2013	0	0	WTP	681.832	Purwanto, Suherman & Surja.	264.232	417.599	0,63
212	SMAR	2013	0	0	WTP	18.381.114	Mulyamin, Sensi Suryanto & Lianny	11.896.213	6.484.901	1,83
213	AISA	2013	0	0	WTP	5.020.824	Aryanto, Amir Jusuf, Mawar & Saptoto	2.664.051	2.356.773	1,13
214	TBLA	2013	0	0	WTP	6.212.359	Mulyamin, Sensi Suryanto & Lianny	4.414.385	1.797.974	2,46
215	ULTJ	2013	1	0	Wajar dengan Penjelasan	2.811.621	Tanubrata Sutanto Fahmi & Rekan	796.474	2.015.146	0,40
216	RMBA	2013	0	0	Wajar dengan Penjelasan	9.232.016	Tanudiredja, Wibisana & Rekan.	8.350.151	881.865	9,47
217	HMSP	2013	0	0	WTP	27.404.594	Tanudiredja, Wibisana & Rekan.	13.249.559	14.155.035	0,94
218	ARGO	2013	1	0	Wajar dengan Penjelasan	2.345.033	Hendrawinata, Eddy & Siddharta	2.018.114	326.917	6,17
219	RDTX	2013	0	0	WTP	1.549.675	Johan Malonda Mustika & Rekan	402.415	1.147.258	0,35
220	MYRX	2013	1	0	Wajar dengan Penjelasan	5.335.863	Purwanto, Suherman & Surja.	454.785	4.881.076	0,09

221	SRSN	2013	0	0	Wajar dengan Penjelasan	420.783	Aryanto, Amir Jusuf, Mawar & Saptoto	106.406	314.375	0,34
222	BATA	2013	0	0	WTP	680.685	Purwantono, Suherman & Surja.	283.831	396.853	0,72
223	SULI	2013	0	0	QO	941.141	Purwantono, Suherman & Surja.	1.313.137	(371.996)	-3,53
224	SPMA	2013	0	0	WTP	1.767.106	Hadori Sugiarto Adi & Rekan	1.011.571	755.534	1,34
225	AKRA	2013	0	0	Wajar dengan Penjelasan	14.633.141	Purwantono, Suherman & Surja.	9.269.980	5.363.160	1,73
226	BUDI	2013	0	0	WTP	2.382.875	Mulyamin, Sensi Suryanto & Lianny	1.497.754	885.121	1,69
227	LTLS	2013	0	0	WTP	4.532.035	Purwantono, Suherman & Surja.	3.141.840	1.390.195	2,26
228	DPNS	2013	0	0	Wajar dengan Penjelasan	256.373	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	32.944	223.427	0,15
229	EKAD	2013	0	0	WTP	343.601	Teramihardja, Pradhono, & Chandra	105.893	237.707	0,45
230	APLI	2013	0	0	WTP	303.594	Purwantono, Suherman & Surja.	85.871	217.723	0,39
231	BRNA	2013	0	0	Wajar dengan Penjelasan	1.125.133	Hendrawinata, Eddy & Siddharta	819.251	305.881	2,68
232	IGAR	2013	1	0	Wajar dengan Penjelasan	314.747	Hertanto, Sidik & Indra	89.003	225.742	0,39
233	LMPI	2013	0	0	WTP		Hadori Sugiarto Adi &			1,07

						822.189	Rekan	424.769	397.420	
234	TRST	2013	0	0	WTP	3.260.919	Purwanto, Suherman & Surja.	1.551.242	1.709.677	0,91
235	SMCB	2013	0	0	Wajar dengan Penjelasan	14.894.990	Purwanto, Suherman & Surja.	6.122.043	8.772.947	0,70
236	INTP	2013	0	0	WTP	26.607.241	Purwanto, Suherman & Surja.	3.629.554	22.977.687	0,16
237	SMGR	2013	1	0	Wajar dengan Penjelasan	30.792.884	Osman Bing Satrio & Rekan	8.988.908	21.803.975	0,41
238	BTON	2013	0	0	WTP	176.136	Aryanto, Amir Jusuf, Mawar & Saptoto	37.318	138.817	0,27
239	INAI	2013	0	0	WTP	765.881	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	639.563	126.317	5,06
240	JKSW	2013	1	0	Wajar dengan Penjelasan	262.386	S. Mannan, Ardiansyah & Rekan	670.190	(407.804)	-1,64
241	JPRS	2013	0	0	WTP	376.541	Aryanto, Amir Jusuf, Mawar & Saptoto	14.019	362.521	0,04
242	LMSH	2013	0	0	WTP	141.698	Kosasih, Nurdiyaman, Tjahjo & Rekan	31.229	110.468	0,28
243	LION	2013	0	0	WTP	498.568	Kosasih, Nurdiyaman, Tjahjo & Rekan	82.783	415.784	0,20
244	PICO	2013	0	0	WTP	621.400	Griselda, Wisnu, & Arum	406.365	215.034	1,89
245	TIRA	2013	0	0	WTP	234.205	Tjiendradjaja & Handoko Tomo	143.738	90.466	1,59
246	KICI	2013	0	0	WTP		Paul Hadiwinata, Hidajat,			0,33

						98.296	Arsono, Ade Fatma & Rekan	24.319	73.976	
247	KDSI	2013	0	0	WTP	850.234	Kosasih, Nurdiyaman, Tjahjo & Rekan	498.224	352.008	1,42
248	ARNA	2013	0	0	WTP	1.135.245	Purwantono, Suherman & Surja.	366.754	768.489	0,48
249	MLIA	2013	0	0	WTP	7.189.899	Osman Bing Satrio & Rekan	5.999.787	1.190.112	5,04
250	TOTO	2013	0	0	WTP	1.746.178	Purwantono, Suherman & Surja.	710.527	1.035.650	0,69
251	KBLM	2013	1	0	Wajar dengan Penjelasan	654.296	Doli, Bambang, Dadang & Ali	384.632	269.664	1,43
252	ASGR	2013	0	0	Wajar dengan Penjelasan	1.451.020	Tanudiredja, Wibisana & Rekan.	714.560	736.460	0,97
253	MTDL	2013	0	0	Wajar dengan Penjelasan	2.296.992	Osman Bing Satrio & Rekan	1.366.688	930.303	1,47
254	MLPL	2013	0	0	WTP	20.255.269	Aryanto, Amir Jusuf, Mawar & Saptoto	11.278.142	8.977.127	1,26
255	ASII	2013	0	0	Wajar dengan Penjelasan	213.994.000	Tanudiredja, Wibisana & Rekan.	107.806.000	106.188.000	1,02
256	AUTO	2013	0	0	Wajar dengan Penjelasan	12.617.678	Tanudiredja, Wibisana & Rekan.	3.058.924	9.558.754	0,32
257	INTA	2013	0	0	WTP	4.742.849	Osman Bing Satrio & Rekan	4.434.534	308.315	14,38
258	LPIN	2013	0	0	WTP		Paul Hadiwinata, Hidajat,			0,37

						196.391	Arsono, Ade Fatma & Rekan	52.980	143.410	
259	SMSM	2013	1	0	Wajar dengan Penjelasan	1.701.103	Purwantono, Suherman & Surja.	694.304	1.006.799	0,69
260	INTD	2013	0	0	Wajar dengan Penjelasan	53.413	Richard Risambessy & Rekan	29.834	23.578	1,27
261	MDRN	2013	0	0	WTP	1.887.308	Purwantono, Suherman & Surja.	855.576	1.031.731	0,83
262	KONI	2013	0	0	Wajar dengan Penjelasan	107.742	Purwantono, Suherman & Surja.	82.803	24.938	3,32
263	DVLA	2013	0	0	WTP	1.190.054	Purwantono, Suherman & Surja.	275.351	914.702	0,30
264	INAF	2013	0	0	Wajar dengan Penjelasan	1.294.511	Hendrawinata, Eddy & Siddharta	703.717	590.793	1,19
265	KLBF	2013	0	0	WTP	11.315.061	Purwantono, Suherman & Surja.	2.815.103	8.499.957	0,33
266	KAEF	2013	0	0	Wajar dengan Penjelasan	2.471.940	Hendrawinata, Eddy & Siddharta	847.584	1.624.354	0,52
267	MERK	2013	0	0	WTP	696.946	Siddharta & Widjaja	184.727	512.218	0,36
268	SCPI	2013	0	0	WTP	746.402	Tanudiredja, Wibisana & Rekan.	736.010	10.391	70,83
269	PYFA	2013	0	0	WTP	175.119	Tanubrata Sutanto Fahmi & Rekan	81.217	93.901	0,86
270	TCID	2013	0	0	WTP		Osman Bing Satrio &			0,24

						1.465.952	Rekan	282.961	1.182.990	
271	MRAT	2013	0	0	WTP	439.584	Kosasih, Nurdiyaman, Tjahjo & Rekan	61.792	3.772	16,38
272	UNVR	2013	0	0	WTP	13.348.188	Tanudiredja, Wibisana & Rekan.	9.093.518	4.254.670	2,14

LAMPIRAN 6

DATA SETELAH DIOLAH

Lampiran 6 Data Setelah Diolah

No	Kode	Nama Perusahaan	Tahun	Auditor Switching	Fee Audit	Opini Audit	LN ASET	Ukuran KAP	DER
1	ADES	PT. Akasha Wira Internasional Tbk. (Formerly PT. Ades Waters Indonesia Tbk)	2010	1	0	1	12,690	0	2,25
2	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	2010	0	0	1	13,654	1	1,75
3	DLTA	PT. Delta Djakarta Tbk	2010	0	0	0	13,471	1	0,19
4	FAST	PT. Fast Food Indonesia Tbk	2010	0	0	1	14,027	1	0,54
5	INDF	PT. Indofood Sukses Makmur Tbk	2010	0	0	0	17,672	1	0,90
6	MYOR	PT. Mayora Indah Tbk	2010	0	0	1	15,297	0	1,16
7	PSDN	PT. Prasadha Aneka Niaga Tbk	2010	0	0	1	12,935	1	1,15
8	SMAR	PT. Sinar Mas Agro Resources Technology (SMART) Tbk	2010	0	0	1	16,339	0	1,14
9	AISA	PT. Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk	2010	0	0	0	14,477	0	2,23
10	TBLA	PT. Tunas Baru Lampung Tbk	2010	0	0	0	15,111	0	1,94
11	ULTJ	PT. Ultra Jaya Milk Industry Tbk	2010	0	0	0	14,512	0	0,54
12	RMBA	PT. Bentoel International Investama Tbk	2010	1	0	0	15,405	1	1,30
13	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	2010	0	0	1	16,837	1	1,01
14	ARGO	PT. Argo Pantes Tbk	2010	1	0	0	14,413	0	2,02
15	RDTX	PT. Roda Vivatex Tbk	2010	0	0	1	13,656	0	0,19
16	MYRX	PT. Hanson International Tbk	2010	1	0	0	11,800	0	-2,19

17	SRSN	PT. Indo Acidatama Tbk	2010	0	0	0	12,805	0	0,59
18	BATA	PT. Sepatu Bata Tbk	2010	0	0	1	13,090	1	0,46
19	SULI	PT. Sumalindo Lestari Jaya Global Tbk	2010	0	0	0	14,486	1	4,50
20	SPMA	PT. Suparma Tbk	2010	0	0	1	14,214	0	1,07
21	AKRA	PT. AKR Corporindo Tbk	2010	0	0	0	15,867	1	1,65
22	BUDI	PT. Budi Starch & Sweetener (d/h Budi Acid Jaya) Tbk	2010	1	0	1	14,492	0	1,45
23	LTLS	PT. Lautan Luas Tbk	2010	0	0	1	15,094	1	2,52
24	DPNS	PT. Duta Pertiwi Nusantara Tbk	2010	0	0	0	12,076	0	0,38
25	EKAD	PT. Ekadharna Internasional Tbk	2010	0	0	1	12,228	0	0,63
26	APLI	PT. Asiaplast Industries Tbk	2010	0	0	1	12,724	0	0,46
27	BRNA	PT. Berlina Tbk	2010	0	0	0	13,219	0	1,46
28	IGAR	PT. Champion Pacific Indonesia Tbk	2010	0	0	0	12,758	0	0,18
29	LMPI	PT. Langgeng Makmur Industri Tbk	2010	0	0	1	13,319	0	0,52
30	TRST	PT. Trias Sentosa Tbk	2010	0	0	1	14,491	1	0,64
31	SMCB	PT. Holcim Indonesia Tbk	2010	0	0	0	16,161	1	0,53
32	INTP	PT. Indocement Tunggal Prakarsa Tbk	2010	0	0	1	16,546	1	0,17
33	SMGR	PT. Semen Indonesia (persero) Tbk	2010	0	0	1	16,560	1	0,28
34	BTON	PT. Betonjaya Manunggal Tbk	2010	0	1	1	11,406	0	0,23
35	INAI	PT. Indal Aluminium Industry Tbk	2010	0	0	1	12,871	0	3,88
36	JKSW	PT. Jakarta Kyoei Steel Works Tbk	2010	0	0	0	12,578	0	-1,76

37	JPRS	PT. Jaya Pari Steel Tbk	2010	0	1	1	12,927	0	0,37
38	LMSH	PT. Lionmesh Prima Tbk	2010	0	0	0	11,267	0	0,67
39	LION	PT. Lion Metal Work Tbk	2010	0	0	0	12,624	0	0,17
40	PICO	PT. Pelangi Indah Canindo Tbk	2010	0	0	0	13,254	0	2,25
41	TIRA	PT. Tira Austenite Tbk	2010	0	0	1	12,292	0	1,27
42	KICI	PT. Kedawung Indah Can Tbk	2010	0	0	1	11,361	0	0,34
43	KDSI	PT. Kedawung Setia Industrial Tbk	2010	0	0	0	13,232	0	1,18
44	ARNA	PT. Arwana Citramulia Tbk	2010	0	0	1	13,680	1	1,10
45	MLIA	PT. Mulia Industrindo Tbk	2010	0	0	0	15,327	1	- 10,34
46	TOTO	PT. Surya Toto Indonesia Tbk	2010	0	0	0	13,903	1	0,73
47	KBLM	PT. Kabelindo Murni Tbk	2010	0	0	0	12,907	0	0,77
48	ASGR	PT. Astra Graphia Tbk	2010	0	0	1	13,802	1	1,11
49	MTDL	PT. Metrodata Electronics Tbk	2010	0	0	0	13,748	1	1,64
50	MLPL	PT. Multipolar Tbk	2010	0	0	1	16,456	0	0,65
51	ASII	PT. Astra International Tbk	2010	0	0	0	18,546	1	0,92
52	AUTO	PT. Astra Otoparts Tbk	2010	0	0	0	15,536	1	0,36
53	INTA	PT. Intraco Penta Tbk	2010	0	0	0	14,307	0	2,74
54	LPIN	PT. Multi Prima Sejahtera Tbk	2010	0	0	1	11,925	0	0,41
55	SMSM	PT. Selamat Sempurna Tbk	2010	0	0	1	14,013	0	0,81

56	INTD	PT. Inter Delta Tbk	2010	1	0	0	10,659	0	3,67
57	MDRN	PT. Modern Interasional Tbk	2010	0	0	0	13,565	1	1,11
58	KONI	PT. Perdana Bangun Pusaka Tbk	2010	0	0	0	11,349	1	2,61
59	DVLA	PT. Darya-Varia Laboratoria Tbk	2010	0	0	1	13,651	1	0,32
60	INAF	PT. Indofarma Tbk	2010	0	0	1	13,506	0	1,35
61	KLBF	PT. Kalbe Farma Tbk	2010	0	0	1	15,766	1	0,22
62	KAEF	PT. Kimia Farma (Persero) Tbk	2010	1	0	0	14,321	0	0,49
63	MERK	PT. Merck Tbk	2010	0	0	0	12,983	1	0,20
64	SCPI	PT. Merck Sharp Dohme Indonesia Tbk	2010	0	0	1	12,362	1	18,28
65	PYFA	PT. Pyridam Farma Tbk	2010	0	0	1	11,519	0	0,30
66	TCID	PT. Mandom Indonesia Tbk	2010	0	0	1	13,862	1	0,10
67	MRAT	PT. Mustika Ratu Tbk	2010	0	0	0	12,865	0	0,14
68	UNVR	PT. Unilever Indonesia Tbk	2010	0	0	0	15,979	1	1,15
69	ADES	PT. Akasha Wira Internasional Tbk. (Formerly PT. Ades Waters Indonesia Tbk)	2011	0	0	1	12,664	0	1,51
70	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	2011	0	0	1	13,621	1	1,03
71	DLTA	PT. Delta Djakarta Tbk	2011	0	0	0	13,453	1	0,22
72	FAST	PT. Fast Food Indonesia Tbk	2011	0	0	1	14,252	1	0,86
73	INDF	PT. Indofood Sukses Makmur Tbk	2011	0	0	0	17,797	1	0,70
74	MYOR	PT. Mayora Indah Tbk	2011	0	0	0	15,703	0	1,72

75	PSDN	PT. Prasadha Aneka Niaga Tbk	2011	0	0	0	12,951	1	1,04
76	SMAR	PT. Sinar Mas Agro Resources Technology (SMART) Tbk	2011	0	0	1	16,505	0	1,01
77	AISA	PT. Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk	2011	0	0	0	15,094	0	0,96
78	TBLA	PT. Tunas Baru Lampung Tbk	2011	0	0	1	15,261	0	1,64
79	ULTJ	PT. Ultra Jaya Milk Industry Tbk	2011	0	0	1	14,595	0	0,65
80	RMBA	PT. Bentoel International Investama Tbk	2011	0	0	0	15,661	1	1,82
81	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	2011	0	0	1	16,777	1	0,88
82	ARGO	PT. Argo Pantes Tbk	2011	0	0	0	14,352	0	3,75
83	RDTX	PT. Roda Vivatex Tbk	2011	0	0	1	13,895	0	0,31
84	MYRX	PT. Hanson International Tbk	2011	0	0	0	13,667	0	- 27,05
85	SRSN	PT. Indo Acidatama Tbk	2011	0	0	0	12,797	0	0,43
86	BATA	PT. Sepatu Bata Tbk	2011	0	0	1	13,155	1	0,46
87	SULI	PT. Sumalindo Lestari Jaya Global Tbk	2011	0	0	0	14,343	1	40,37
88	SPMA	PT. Suparma Tbk	2011	0	0	1	14,255	0	1,07
89	AKRA	PT. AKR Corporindo Tbk	2011	0	0	0	15,946	1	1,29
90	BUDI	PT. Budi Starch & Sweetener (d/h Budi Acid Jaya) Tbk	2011	0	0	0	14,568	0	1,62
91	LTLS	PT. Lautan Luas Tbk	2011	0	0	0	15,212	1	3,24
92	DPNS	PT. Duta Pertiwi Nusantara Tbk	2011	0	0	0	12,057	0	0,31
93	EKAD	PT. Ekadharma Internasional Tbk	2011	1	0	0	12,378	0	0,61

94	APLI	PT. Asiaplast Industries Tbk	2011	0	0	0	12,721	0	0,55
95	BRNA	PT. Berlina Tbk	2011	1	0	0	13,375	0	1,53
96	IGAR	PT. Champion Pacific Indonesia Tbk	2011	0	0	0	12,782	0	0,22
97	LMPI	PT. Langgeng Makmur Industri Tbk	2011	0	0	1	13,438	0	0,68
98	TRST	PT. Trias Sentosa Tbk	2011	0	0	0	14,547	1	0,60
99	SMCB	PT. Holcim Indonesia Tbk	2011	0	0	0	16,209	1	0,45
100	INTP	PT. Indocement Tunggul Prakarsa Tbk	2011	0	0	0	16,714	1	0,15
101	SMGR	PT. Semen Indonesia (persero) Tbk	2011	0	0	0	16,794	1	0,35
102	BTON	PT. Betonjaya Manunggal Tbk	2011	0	0	0	11,684	0	0,29
103	INAI	PT. Indal Aluminium Industry Tbk	2011	0	0	0	13,207	0	4,13
104	JKSW	PT. Jakarta Kyoei Steel Works Tbk	2011	1	0	0	12,568	0	-1,75
105	JPRS	PT. Jaya Pari Steel Tbk	2011	0	0	1	12,990	0	0,30
106	LMSH	PT. Lionmesh Prima Tbk	2011	0	0	1	11,493	0	0,71
107	LION	PT. Lion Metal Work Tbk	2011	0	0	1	12,810	0	0,21
108	PICO	PT. Pelangi Indah Canindo Tbk	2011	1	0	1	13,239	0	1,99
109	TIRA	PT. Tira Austenite Tbk	2011	0	0	0	12,319	0	1,18
110	KICI	PT. Kedawung Indah Can Tbk	2011	0	0	0	11,378	0	0,36
111	KDSI	PT. Kedawung Setia Industrial Tbk	2011	0	0	1	13,284	0	1,10
112	ARNA	PT. Arwana Citramulia Tbk	2011	0	0	1	13,631	1	0,72
113	MLIA	PT. Mulia Industrindo Tbk	2011	0	0	1	15,627	1	6,01

114	TOTO	PT. Surya Toto Indonesia Tbk	2011	0	0	1	14,108	1	0,76
115	KBLM	PT. Kabelindo Murni Tbk	2011	0	0	1	13,374	0	1,63
116	ASGR	PT. Astra Graphia Tbk	2011	0	0	1	13,934	1	1,02
117	MTDL	PT. Metrodata Electronics Tbk	2011	0	0	1	14,056	1	1,19
118	MLPL	PT. Multipolar Tbk	2011	0	0	1	16,477	0	0,76
119	ASII	PT. Astra International Tbk	2011	0	0	0	18,855	1	1,03
120	AUTO	PT. Astra Otoparts Tbk	2011	0	0	1	15,756	1	0,47
121	INTA	PT. Intraco Penta Tbk	2011	1	0	0	15,134	1	5,96
122	LPIN	PT. Multi Prima Sejahtera Tbk	2011	0	0	1	11,966	0	0,33
123	SMSM	PT. Selamat Sempurna Tbk	2011	1	0	1	14,099	0	0,70
124	INTD	PT. Inter Delta Tbk	2011	1	0	0	10,957	0	2,72
125	MDRN	PT. Modern Interasional Tbk	2011	0	0	1	13,870	1	1,51
126	KONI	PT. Perdana Bangun Pusaka Tbk	2011	0	0	0	11,229	1	1,84
127	DVLA	PT. Darya-Varia Laboratoria Tbk	2011	0	0	1	13,741	1	0,27
128	INAF	PT. Indofarma Tbk	2011	0	0	0	13,924	0	0,83
129	KLBF	PT. Kalbe Farma Tbk	2011	0	0	0	15,929	1	0,27
130	KAEF	PT. Kimia Farma (Persero) Tbk	2011	1	0	0	14,400	0	0,43
131	MERK	PT. Merck Tbk	2011	0	0	1	13,278	1	0,18
132	SCPI	PT. Merck Sharp Dohme Indonesia Tbk	2011	0	0	1	12,652	1	13,47
133	PYFA	PT. Pyridam Farma Tbk	2011	0	0	0	11,679	0	0,43

134	TCID	PT. Mandom Indonesia Tbk	2011	0	0	1	13,938	1	0,11
135	MRAT	PT. Mustika Ratu Tbk	2011	0	0	0	12,954	0	0,18
136	UNVR	PT. Unilever Indonesia Tbk	2011	0	0	0	16,165	1	1,85
137	ADES	PT. Akasha Wira Internasional Tbk. (Formerly PT. Ades Waters Indonesia Tbk)	2012	0	0	0	12,872	0	0,86
138	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	2012	0	0	1	13,843	1	1,22
139	DLTA	PT. Delta Djakarta Tbk	2012	0	0	0	13,522	1	0,25
140	FAST	PT. Fast Food Indonesia Tbk	2012	0	0	1	14,393	1	0,80
141	INDF	PT. Indofood Sukses Makmur Tbk	2012	0	0	0	17,899	1	0,74
142	MYOR	PT. Mayora Indah Tbk	2012	0	0	1	15,932	0	1,71
143	PSDN	PT. Prasadha Aneka Niaga Tbk	2012	0	0	1	13,434	1	0,67
144	SMAR	PT. Sinar Mas Agro Resources Technology (SMART) Tbk	2012	0	0	1	16,603	0	0,82
145	AISA	PT. Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk	2012	0	0	1	15,168	0	0,90
146	TBLA	PT. Tunas Baru Lampung Tbk	2012	0	0	1	15,464	0	1,95
147	ULTJ	PT. Ultra Jaya Milk Industry Tbk	2012	1	0	0	14,700	0	0,44
148	RMBA	PT. Bentoel International Investama Tbk	2012	0	0	0	15,752	1	2,60
149	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	2012	0	0	1	17,083	1	0,97
150	ARGO	PT. Argo Pantes Tbk	2012	0	0	0	14,409	0	7,17
151	RDTX	PT. Roda Vivatex Tbk	2012	0	0	1	14,004	0	0,27
152	MYRX	PT. Hanson International Tbk	2012	1	0	0	13,926	0	3,41

153	SRSN	PT. Indo Acidatama Tbk	2012	0	0	0	12,904	0	0,49
154	BATA	PT. Sepatu Bata Tbk	2012	0	0	0	13,261	1	0,48
155	SULI	PT. Sumalindo Lestari Jaya Global Tbk	2012	0	0	0	14,172	1	- 31,78
156	SPMA	PT. Suparma Tbk	2012	0	0	1	14,325	0	1,14
157	AKRA	PT. AKR Corporindo Tbk	2012	0	0	0	16,283	1	1,80
158	BUDI	PT. Budi Starch & Sweetener (d/h Budi Acid Jaya) Tbk	2012	0	0	0	14,648	0	1,69
159	LTLS	PT. Lautan Luas Tbk	2012	0	0	1	15,215	1	2,58
160	DPNS	PT. Duta Pertiwi Nusantara Tbk	2012	0	0	0	12,126	0	0,19
161	EKAD	PT. Ekadharma Internasional Tbk	2012	0	0	0	12,520	0	0,43
162	APLI	PT. Asiaplast Industries Tbk	2012	1	0	1	12,718	1	0,53
163	BRNA	PT. Berlina Tbk	2012	0	0	0	13,555	0	1,55
164	IGAR	PT. Champion Pacific Indonesia Tbk	2012	0	0	0	12,652	0	0,29
165	LMPI	PT. Langgeng Makmur Industri Tbk	2012	0	0	1	13,611	0	0,99
166	TRST	PT. Trias Sentosa Tbk	2012	0	0	0	14,599	1	0,62
167	SMCB	PT. Holcim Indonesia Tbk	2012	0	0	0	16,314	1	0,45
168	INTP	PT. Indocement Tunggul Prakarsa Tbk	2012	0	0	1	16,940	1	0,17
169	SMGR	PT. Semen Indonesia (persero) Tbk	2012	0	0	1	17,096	1	0,46
170	BTON	PT. Betonjaya Manunggal Tbk	2012	0	0	0	11,885	0	0,28
171	INAI	PT. Indal Aluminium Industry Tbk	2012	0	0	1	13,325	0	3,74

172	JKSW	PT. Jakarta Kyoei Steel Works Tbk	2012	1	0	0	12,538	0	-1,70
173	JPRS	PT. Jaya Pari Steel Tbk	2012	0	0	0	12,896	0	0,15
174	LMSH	PT. Lionmesh Prima Tbk	2012	0	0	0	11,764	0	0,32
175	LION	PT. Lion Metal Work Tbk	2012	0	0	0	12,980	0	0,17
176	PICO	PT. Pelangi Indah Canindo Tbk	2012	1	0	1	13,296	0	1,99
177	TIRA	PT. Tira Austenite Tbk	2012	0	0	0	12,390	0	1,23
178	KICI	PT. Kedawung Indah Can Tbk	2012	0	0	1	11,461	0	0,43
179	KDSI	PT. Kedawung Setia Industrial Tbk	2012	0	0	0	13,254	0	0,81
180	ARNA	PT. Arwana Citramulia Tbk	2012	0	0	1	13,751	1	0,55
181	MLIA	PT. Mulia Industrindo Tbk	2012	0	0	1	15,696	1	4,30
182	TOTO	PT. Surya Toto Indonesia Tbk	2012	0	0	1	14,236	1	0,70
183	KBLM	PT. Kabelindo Murni Tbk	2012	1	0	0	13,491	0	1,73
184	ASGR	PT. Astra Graphia Tbk	2012	0	0	0	14,031	1	0,96
185	MTDL	PT. Metrodata Electronics Tbk	2012	0	0	0	14,324	1	1,37
186	MLPL	PT. Multipolar Tbk	2012	0	0	0	16,461	0	1,00
187	ASII	PT. Astra International Tbk	2012	0	0	0	19,021	1	1,03
188	AUTO	PT. Astra Otoparts Tbk	2012	0	0	0	15,999	1	0,62
189	INTA	PT. Intraco Penta Tbk	2012	0	0	1	15,267	1	7,53
190	LPIN	PT. Multi Prima Sejahtera Tbk	2012	0	0	0	12,057	0	0,28
191	SMSM	PT. Selamat Sempurna Tbk	2012	0	0	0	14,181	0	0,76

192	INTD	PT. Inter Delta Tbk	2012	0	0	0	10,892	0	1,79
193	MDRN	PT. Modern Interasional Tbk	2012	0	0	1	14,366	1	0,76
194	KONI	PT. Perdana Bangun Pusaka Tbk	2012	0	0	0	11,324	1	1,88
195	DVLA	PT. Darya-Varia Laboratoria Tbk	2012	0	0	1	13,888	1	0,28
196	INAF	PT. Indofarma Tbk	2012	1	0	0	13,988	0	0,83
197	KLBF	PT. Kalbe Farma Tbk	2012	0	0	0	16,058	1	0,28
198	KAEF	PT. Kimia Farma (Persero) Tbk	2012	0	0	0	14,546	0	0,44
199	MERK	PT. Merck Tbk	2012	0	0	1	13,252	1	0,37
200	SCPI	PT. Merck Sharp Dohme Indonesia Tbk	2012	0	0	0	12,996	1	24,48
201	PYFA	PT. Pyridam Farma Tbk	2012	0	0	1	11,819	0	0,55
202	TCID	PT. Mandom Indonesia Tbk	2012	0	0	1	14,048	1	0,15
203	MRAT	PT. Mustika Ratu Tbk	2012	0	0	0	13,029	0	0,18
204	UNVR	PT. Unilever Indonesia Tbk	2012	0	0	0	16,299	1	2,02
205	ADES	PT. Akasha Wira Internasional Tbk. (Formerly PT. Ades Waters Indonesia Tbk)	2013	0	0	1	12,997	0	0,67
206	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	2013	0	0	1	13,883	1	1,02
207	DLTA	PT. Delta Djakarta Tbk	2013	0	0	0	13,673	1	0,28
208	FAST	PT. Fast Food Indonesia Tbk	2013	0	0	1	14,523	1	0,84
209	INDF	PT. Indofood Sukses Makmur Tbk	2013	0	0	0	18,173	1	1,04
210	MYOR	PT. Mayora Indah Tbk	2013	0	0	1	16,089	0	1,47

211	PSDN	PT. Prasadha Aneka Niaga Tbk	2013	0	0	1	13,433	1	0,63
212	SMAR	PT. Sinar Mas Agro Resources Technology (SMART) Tbk	2013	0	0	1	16,727	0	1,83
213	AISA	PT. Tiga Pilar Sejahtera Food (d/h Asia Intiselera) Tbk	2013	0	0	1	15,429	0	1,13
214	TBLA	PT. Tunas Baru Lampung Tbk	2013	0	0	1	15,642	0	2,46
215	ULTJ	PT. Ultra Jaya Milk Industry Tbk	2013	1	0	0	14,849	0	0,40
216	RMBA	PT. Bentoel International Investama Tbk	2013	0	0	0	16,038	1	9,47
217	HMSA	PT. Hanjaya Mandala Sampoerna Tbk	2013	0	0	1	17,126	1	0,94
218	ARGO	PT. Argo Pantes Tbk	2013	1	0	0	14,668	0	6,17
219	RDTX	PT. Roda Vivatex Tbk	2013	0	0	1	14,254	0	0,35
220	MYRX	PT. Hanson International Tbk	2013	1	0	0	15,490	1	0,09
221	SRSN	PT. Indo Acidatama Tbk	2013	0	0	0	12,950	0	0,34
222	BATA	PT. Sepatu Bata Tbk	2013	0	0	1	13,431	1	0,72
223	SULI	PT. Sumalindo Lestari Jaya Global Tbk	2013	0	0	0	13,755	1	-3,53
224	SPMA	PT. Suparma Tbk	2013	0	0	1	14,385	0	1,34
225	AKRA	PT. AKR Corporindo Tbk	2013	0	0	0	16,499	1	1,73
226	BUDI	PT. Budi Starch & Sweetener (d/h Budi Acid Jaya) Tbk	2013	0	0	1	14,684	0	1,69
227	LTLS	PT. Lautan Luas Tbk	2013	0	0	1	15,327	1	2,26
228	DPNS	PT. Duta Pertiwi Nusantara Tbk	2013	0	0	0	12,454	0	0,15
229	EKAD	PT. Ekadharma Internasional Tbk	2013	0	0	1	12,747	0	0,45

230	APLI	PT. Asiaplast Industries Tbk	2013	0	0	1	12,623	1	0,39
231	BRNA	PT. Berlina Tbk	2013	0	0	0	13,933	0	2,68
232	IGAR	PT. Champion Pacific Indonesia Tbk	2013	1	0	0	12,660	0	0,39
233	LMPI	PT. Langgeng Makmur Industri Tbk	2013	0	0	1	13,620	0	1,07
234	TRST	PT. Trias Sentosa Tbk	2013	0	0	1	14,998	1	0,91
235	SMCB	PT. Holcim Indonesia Tbk	2013	0	0	0	16,517	1	0,70
236	INTP	PT. Indocement Tunggul Prakarsa Tbk	2013	0	0	1	17,097	1	0,16
237	SMGR	PT. Semen Indonesia (persero) Tbk	2013	1	0	0	17,243	1	0,41
238	BTON	PT. Betonjaya Manunggal Tbk	2013	0	0	1	12,079	0	0,27
239	INAI	PT. Indal Aluminium Industry Tbk	2013	0	0	1	13,549	0	5,06
240	JKSW	PT. Jakarta Kyoei Steel Works Tbk	2013	1	0	0	12,478	0	-1,64
241	JPRS	PT. Jaya Pari Steel Tbk	2013	0	0	1	12,839	0	0,04
242	LMSH	PT. Lionmesh Prima Tbk	2013	0	0	1	11,861	0	0,28
243	LION	PT. Lion Metal Work Tbk	2013	0	0	1	13,119	0	0,20
244	PICO	PT. Pelangi Indah Canindo Tbk	2013	0	0	1	13,340	0	1,89
245	TIRA	PT. Tira Austenite Tbk	2013	0	0	1	12,364	0	1,59
246	KICI	PT. Kedawung Indah Can Tbk	2013	0	0	1	11,496	0	0,33
247	KDSI	PT. Kedawung Setia Industrial Tbk	2013	0	0	1	13,653	0	1,42
248	ARNA	PT. Arwana Citramulia Tbk	2013	0	0	1	13,942	1	0,48
249	MLIA	PT. Mulia Industrindo Tbk	2013	0	0	1	15,788	1	5,04

250	TOTO	PT. Surya Toto Indonesia Tbk	2013	0	0	1	14,373	1	0,69
251	KBLM	PT. Kabelindo Murni Tbk	2013	1	0	0	13,391	0	1,43
252	ASGR	PT. Astra Graphia Tbk	2013	0	0	0	14,188	1	0,97
253	MTDL	PT. Metrodata Electronics Tbk	2013	0	0	0	14,647	1	1,47
254	MLPL	PT. Multipolar Tbk	2013	0	0	1	16,824	0	1,26
255	ASII	PT. Astra International Tbk	2013	0	0	0	19,181	1	1,02
256	AUTO	PT. Astra Otoparts Tbk	2013	0	0	0	16,351	1	0,32
257	INTA	PT. Intraco Penta Tbk	2013	0	0	1	15,372	1	14,38
258	LPIN	PT. Multi Prima Sejahtera Tbk	2013	0	0	1	12,188	0	0,37
259	SMSM	PT. Selamat Sempurna Tbk	2013	1	0	0	14,347	1	0,69
260	INTD	PT. Inter Delta Tbk	2013	0	0	0	10,886	0	1,27
261	MDRN	PT. Modern Interasional Tbk	2013	0	0	1	14,451	1	0,83
262	KONI	PT. Perdana Bangun Pusaka Tbk	2013	0	0	0	11,587	1	3,32
263	DVLA	PT. Darya-Varia Laboratoria Tbk	2013	0	0	1	13,990	1	0,30
264	INAF	PT. Indofarma Tbk	2013	0	0	0	14,074	0	1,19
265	KLBF	PT. Kalbe Farma Tbk	2013	0	0	1	16,242	1	0,33
266	KAEF	PT. Kimia Farma (Persero) Tbk	2013	0	0	0	14,721	0	0,52
267	MERK	PT. Merck Tbk	2013	0	0	1	13,454	1	0,36
268	SCPI	PT. Merck Sharp Dohme Indonesia Tbk	2013	0	0	1	13,523	1	70,83
269	PYFA	PT. Pyridam Farma Tbk	2013	0	0	1	12,073	0	0,86

270	TCID	PT. Mandom Indonesia Tbk	2013	0	0	1	14,198	1	0,24
271	MRAT	PT. Mustika Ratu Tbk	2013	0	0	1	12,994	0	16,38
272	UNVR	PT. Unilever Indonesia Tbk	2013	0	0	1	16,407	1	2,14

LAMPIRAN 7
HASIL SPSS

Lampiran 7 Hasil SPSS

Statistik Deskriptif

Melakukan *Auditor Switching*

1 Fee Audit

Fee				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak Bepindah Kelas KAP	30	100.0	100.0	100.0

2 Opini Audit

Opini				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Selain WTP	24	80.0	80.0	80.0
Valid WTP	6	20.0	20.0	100.0
Total	30	100.0	100.0	

3 Ukuran KAP

KAP				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Non The Big Four	24	80.0	80.0	80.0
Valid The Big Four	6	20.0	20.0	100.0
Total	30	100.0	100.0	

4 Logaritma Total Aset

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LNASET	30	10.659	17.243	13.65710	1.396873
Valid N (listwise)	30				

5 DER (*Debt to Equity Ratio*)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DER	30	-2.1916	6.1732	1.211857	1.9227845
Valid N (listwise)	30				

Statistik Deskriptif

Tidak Melakukan *Auditor Switching*

1 *Fee Audit*

Fee

	Frequency	Percent	Valid Percent	Cumulative Percent
Tidak Berpindah Kelas KAP	240	99.2	99.2	99.2
Valid Berpindah Kelas KAP	2	.8	.8	100.0
Total	242	100.0	100.0	

2 Opini Audit

		Opini			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Selain WTP	113	46.7	46.7	46.7
	WTP	129	53.3	53.3	100.0
	Total	242	100.0	100.0	

3 Ukuran KAP

		KAP			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non The Big Four	121	50.0	50.0	50.0
	The Big Four	121	50.0	50.0	100.0
	Total	242	100.0	100.0	

4 Logaritma Total Aset

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
LNASET	242	10.886	19.181	14.14853	1.694730
Valid N (listwise)	242				

5 DER (*Debt to Equity Ratio*)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DER	242	-31.7814	70.8315	1.573383	6.4899117
Valid N (listwise)	242				

Uji Model (Regresi Logistik)

a. *-2LOG LIKELIHOOD*

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	197.399	-1.559
2	189.043	-2.001
Step 0 3	188.839	-2.085
4	188.839	-2.088
5	188.839	-2.088

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 188.839
- c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients					
		Constant	Fee	Opini	LNASET	KAP	DER
1	185.684	-.897	-.422	-.501	-.015	-.439	.003
2	168.686	-.942	-.963	-1.037	-.016	-.941	.007
3	166.165	-1.083	-1.683	-1.399	-.001	-1.307	.011
4	166.019	-1.166	-2.607	-1.495	.006	-1.408	.012
5	166.005	-1.172	-3.607	-1.500	.006	-1.414	.012
6	166.000	-1.172	-4.609	-1.500	.006	-1.414	.012
7	165.998	-1.172	-5.610	-1.500	.006	-1.414	.012
8	165.997	-1.172	-6.610	-1.500	.006	-1.414	.012
9	165.997	-1.172	-7.610	-1.500	.006	-1.414	.012
10	165.997	-1.172	-8.610	-1.500	.006	-1.414	.012
11	165.997	-1.172	-9.610	-1.500	.006	-1.414	.012
12	165.997	-1.172	-10.610	-1.500	.006	-1.414	.012
13	165.997	-1.172	-11.610	-1.500	.006	-1.414	.012
14	165.997	-1.172	-12.610	-1.500	.006	-1.414	.012
15	165.997	-1.172	-13.610	-1.500	.006	-1.414	.012
16	165.997	-1.172	-14.610	-1.500	.006	-1.414	.012
17	165.997	-1.172	-15.610	-1.500	.006	-1.414	.012
18	165.997	-1.172	-16.610	-1.500	.006	-1.414	.012
19	165.997	-1.172	-17.610	-1.500	.006	-1.414	.012
20	165.997	-1.172	-18.610	-1.500	.006	-1.414	.012

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 188.839

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

b. Hosmer and Lemeshow's Goodness of Fit Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.130	8	.331

c. Nagelkerke's R2

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	165.997 ^a	.081	.161

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Uji Hipotesis

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	Fee	-18.610	28419.273	.000	1	.999	.000
	Opini	-1.500	.483	9.630	1	.002	.223
	LNASET	.006	.143	.002	1	.965	1.006
	KAP	-1.414	.550	6.602	1	.010	.243
	DER	.012	.039	.088	1	.766	1.012
	Constant	-1.172	1.914	.375	1	.540	.310

a. Variable(s) entered on step 1: Fee, Opini, LNASET, KAP, DER.

JADWAL PENULISAN SKRIPSI

KETERANGAN	Bulan September				Bulan Oktober				Bulan November				Bulan Deseember				Bulan Januari			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Penulisan Pra-Proposal																				
Presentasi proposal																				
Pengumpulan data																				
Analisis Data																				
Penulisan Laporan Skripsi																				
Penyerahan Skripsi																				

SURAT PERNYATAAN

Yang bertanda tangan dibawah ini :

Nama : Nita Roria Dame Pakpahan
Alamat : Taman Puspa Sari AA-16, Candi, Sidoarjo.
NIM : 2011310314
Jurusan : Akuntansi
Program Studi : Strata Satu (S1)

Dengan ini menyatakan bahwa Skripsi saya yang berjudul :

Analisis Faktor-Faktor Yang Mempengaruhi Auditor Switching Pada Perusahaan Manufaktur Terdaftar Di Bursa Efek Indonesia (BEI)

Adalah benar-benar merupakan karya saya sendiri dan bukan jiplakan (plagiat) dari karya ilmiah orang lain serta bukan hasil dibuatkan oleh orang/pihak lain. Apabila di kemudian hari ternyata Pernyataan Saya tersebut tidak benar, maka saya bersedia menerima sanksi berupa pembatalan Skripsi beserta segala hal yang terkait dengan Skripsi tersebut.

Demikian Surat Pernyataan ini saya buat dengan sebenarnya.

Surabaya, 10 Maret 2015
Yang Menyatakan,



(Nita Roria Dame Pakpahan)



Yayasan Pendidikan Perbanas Jawa Timur
Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya
 Jalan Nginden Semolo 34-36 Surabaya, Telp. (031)5947151 - 52 / Fax. (031)5935937

BERITA ACARA PERBAIKAN PROPOSAL SKRIPSI

Pada hari ini, Jumat, tanggal 07 Nopember 2014 telah dilakukan evaluasi proposal skripsi

Nama : NITA RORIA DAME PAKPAHAN
 NIM : 2011310314
 Program Pendidikan : S1 Akuntansi
 dengan saran perbaikan/revisi sebagai berikut :

No.	Halaman	ACC Pengu
1. Bu. Diah - penelitian terdahulu tidak perlu dijadikan sub judul - Hipotesis penelitian diperbaiki → pernyataan. - Teknik tabulasi & populasi sampel diperbaiki →		<i>[Signature]</i> 19/11/14
2. Bu. Maya - latar belakang tambahkan mengapa terjadi Auditor Switching. - kemudian KAP di tambahkan penjelasan		<i>[Signature]</i> 17/11/14
3. Bu. Nurul - financial distress ganti DER. - Pertimbangan penentuan auditor switching ? →		<i>[Signature]</i> 19/11/14

Perubahan Judul : ADA / TIDAK ADA *)
 Judul Baru :

Tim Evaluator Proposal

Tanda Tangan

1. DIYAH PUJIATI, S.E., M.SI	1. <i>[Signature]</i>
2. NURUL HASANAH USWATI DEWI, SE, M.SI.	2. <i>[Signature]</i>
3. TRIANA MAYASARI, SE., Ak., M.SI.	3. <i>[Signature]</i>
4. SUPRIYATI, SE., M.SI., Ak., CA	4. <i>[Signature]</i>
5. TITIS PUSPITANINGRUM DEWI KARTIKA, S.Pd., MSA	5. <i>[Signature]</i>


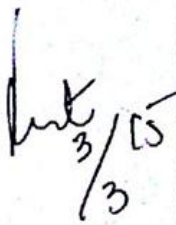


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 Jalan Nginden Semolo 34-36 Surabaya, Telp. (031)5947151 - 52 / Fax. (031)5935937

DAFTAR PERBAIKAN SKRIPSI

Ujian ke - 1

Nama : NITA RORIA DAME PAKPAHAN
 NIM : 2011310314
 Program Pendidikan : S1 Akuntansi
 Hari, tanggal : Senin, 16 Februari 2015

No.	Halaman	ACC Penguji
1. <u>Pan. Putri</u> - ditulis lampiran- Bab 4 - persamaan regresi → yg sign saja - Pembahasan jangan diarahkan pada "Mendukung Ho" utl yg tdk sign - kesimpulan Buat numbering - keterbatasan diperbaiki		 21/3
2. <u>Pan. Astut</u> - Tulisan proposal diperbaiki - Daftar isi diperbaiki & susunanya - Abstrak diperbaiki - Latar Belakang → istilah An Switchej ditulis - Sebelah sampel samakan d/ kriteria Bab 3 - Analisa Deskriptif ⊕ penjelasan - pembahasan diperbaiki		 3/15 /3

Perubahan Judul : ADA / TIDAK ADA *)

Judul Baru :

Mengetahui,
 Dosen Pembimbing

SUPRIYATI, S.E., M.Si., Ak., CA

Tim Penguji,
 Sekretaris

SUPRIYATI, S.E., M.Si., Ak., CA