

LAMPIRAN

Lampiran 1. Data objek/subjek penelitian

No.	Perusahaan	Terdaftar 2018-2021	Publikasi AR 2018-2021	Variabel	Rupiah	Tenure	Sampel
1	Astra Agro Lestari, Tbk. (AALI)	v	v	v	v	v	v
2	Andira Agro, Tbk. (ANDI)	v	v	v	v	v	v
3	Austindo Nusantara Jaya, Tbk. (ANJT)	v	v	v	x	v	x
4	Eagle High Plantations, Tbk. (BWPT)	v	v	v	v	v	v
5	Cisadare Sawit Raya, Tbk.(CSRA)	v	19-20	v	v	v	x
6	Dharma Satya Nusantara, Tbk. (DSNG)	v	v	v	v	v	v
7	Golden Plantation, Tbk. (GOLL)	v	18	v	v	v	x
8	Gozco Plantations, Tbk. (GZCO)	v	v	v	v	v	v
9	Jaya Agra Wattie, Tbk. (JAWA)	v	v	v	v	v	v
10	PP London Sumatra Indonesia, Tbk. (LSIP)	v	v	v	v	v	v
11	Multi Agro Gemilang Plantation, Tbk. (MAGP)	v	19	v	v	v	x
12	Mahkota Group, Tbk. (MGRO)	v	v	v	v	v	v
13	Provident Agro, Tbk. (PALM)	v	v	v	v	v	v
14	Pradiksa Gunatama, Tbk. (PGUN)	v	20	v	v	v	x
15	Pinagi Utama, Tbk. (PNGO)	v	20	v	v	v	x
16	Sampoerna Agro, Tbk. (SGRO)	v	v	v	v	v	v
17	Salim Ivomas Pratama, Tbk. (SIMP)	v	v	v	v	v	v
18	Smart, Tbk. (SMAR)	v	v	v	v	v	v
19	Sawit Sumbermas Sarana, Tbk. (SSMS)	v	v	v	v	v	v
20	Tunas Baru Lampung, Tbk. (TBLA)	v	v	v	v	v	v
21	Bakrie Sumatera Plantations, Tbk. (UNSP)	v	v	v	v	v	v

Lampiran 2. Data perhitungan variabel *financial distress* (X_1)

Rumus *financial distress* dengan Z-score, yaitu $Z = 6,56X_1 + 3,62 X_2 +$

$6,72X_3 + 1,05X_4$. Untuk mengetahui nilai $6,56X_1$ digunakan rumus $X_1 :$

$\frac{\text{Modal Kerja}}{\text{Total Aset}}$, di mana Modal Kerja : Aset Lancar – Liabilitas Jangka Pendek.

No	Perusahaan	Tahun	X1				Total
			Koefisien	Modal Kerja		Total Aset	
				Aset Lancar	Liabilitas Jangka Pendek		
1	AALI	2018	6,56	4.500.628	3.076.530	26.856.967	0,35
		2019	6,56	4.472.011	1.566.765	26.974.124	0,71
		2020	6,56	5.937.890	1.792.506	27.781.231	0,98
		2021	6,56	9.414.208	5.960.396	30.399.906	0,75
2	ANDI	2018	6,56	105.764.381.469	143.116.971.092	539.805.449.943	-0,45
		2019	6,56	104.402.732.153	76.718.616.762	487.338.794.012	0,37
		2020	6,56	64.835.474.263	72.557.498.302	479.224.284.289	-0,11
		2021	6,56	80.917.168.328	57.823.359.870	482.681.352.132	0,31
3	BWPT	2018	6,56	1.752.789	2.960.039	16.163.267	-0,49
		2019	6,56	1.603.656	2.439.514	15.796.470	-0,35
		2020	6,56	4.646.358	5.045.847	15.060.968	-0,17
		2021	6,56	1.773.163	2.856.649	12.045.048	-0,59
4	DSNG	2018	6,56	2.397.920	2.321.028	11.738.892	0,04
		2019	6,56	1.932.531	2.361.728	11.620.821	-0,24
		2020	6,56	2.613.109	2.293.012	14.151.383	0,15
		2021	6,56	2.321.635	1.856.163	13.712.160	0,22
5	GZCO	2018	6,56	238.035	343.336	2.910.873	-0,24
		2019	6,56	321.615	226.687	1.946.438	0,32
		2020	6,56	234.002	324.113	2.143.393	-0,28
		2021	6,56	318.161	355.108	2.034.452	-0,12

6	JAWA	2018	6,56	324.090.120.906	359.942.626.416	3.442.393.738.873	-0,07
		2019	6,56	174.522.896.892	442.357.769.556	3.489.776.816.128	-0,50
		2020	6,56	166.087.733.312	516.033.129.015	3.493.727.182.127	-0,66
		2021	6,56	222.474.701.963	581.719.424.699	3.566.231.393.023	-0,66
7	LSIP	2018	6,56	2.444.027	524.814	10.037.294	1,25
		2019	6,56	2.192.494	466.806	10.225.322	1,11
		2020	6,56	2.920.275	597.005	10.922.788	1,40
		2021	6,56	4.307.772	696.556	11.851.182	2,00
8	MGRO	2018	6,56	279.772.685.842	194.286.506.334	1.078.147.667.948	0,52
		2019	6,56	322.185.821.673	287.679.932.850	1.360.106.993.113	0,17
		2020	6,56	363.370.254.050	498.943.672.821	1.433.953.996.487	-0,62
		2021	6,56	809.016.739.979	787.148.083.629	1.820.202.594.748	0,08
9	PALM	2018	6,56	154.440.107	102.794.199	1.992.544.414	0,17
		2019	6,56	95.032.974	99.844.021	2.330.315.741	-0,01
		2020	6,56	82.309.265	84.142.159	4.043.604.072	0,00
		2021	6,56	470.208.894	39.746.234	5.867.669.837	0,48
10	SGRO	2018	6,56	1.591.686.549	1.732.828.695	9.018.844.952	-0,10
		2019	6,56	1.459.713.176	2.510.980.704	9.466.942.773	-0,73
		2020	6,56	1.377.714	1.887.060	9.744.680	-0,34
		2021	6,56	1.397.536	1.279.741	9.751.365	0,08
11	SIMP	2018	6,56	6.988.907	8.588.433	34.666.506	-0,30
		2019	6,56	6.758.593	8.322.886	34.910.838	-0,29
		2020	6,56	7.808.956	8.829.934	35.395.264	-0,19
		2021	6,56	9.527.236	9.519.909	35.979.302	0,00
12	SMAR	2018	6,56	12.602.204	8.452.099	29.310.310	0,93
		2019	6,56	11.477.624	10.675.761	27.787.527	0,19
		2020	6,56	18.611.747	14.358.630	35.026.171	0,80
		2021	6,56	22.418.032	15.408.950	40.345.003	1,14
13	SSMS	2018	6,56	6.102.755.239	1.156.484.796	11.296.112.298	2,87
		2019	6,56	3.286.526.354	1.308.913.204	11.845.204.657	1,10
		2020	6,56	3.415.644.666	1.438.666.723	12.775.930.059	1,02
		2021	6,56	3.500.547.785	1.463.937.572	13.850.610.076	0,96

14	TBLA	2018	6,56	6.203.335	3.300.644	16.339.916	1,17
		2019	6,56	6.551.760	4.027.369	17.363.003	0,95
		2020	6,56	8.027.179	5.385.025	19.431.293	0,89
		2021	6,56	9.303.201	8.363.476	21.084.017	0,29
15	UNSP	2018	6,56	1.474.492	13.098.714	13.363.483	-5,71
		2019	6,56	1.286.513	12.087.495	8.399.862	-8,44
		2020	6,56	765.837	12.734.760	7.576.090	-10,36
		2021	6,56	1.459.764	12.870.326	8.258.457	-9,06



Lampiran 3. Data perhitungan variabel *financial distress* (X_2)

Rumus *financial distress* dengan Z-score, yaitu $Z = 6,56X_1 + 3,62 X_2 +$

$6,72X_3 + 1,05X_4$. Untuk mengetahui nilai $3,62X_2$ digunakan rumus X_2 :

$$\frac{\text{Laba Ditahan}}{\text{Total Aset}}$$

No.	Perusahaan	Tahun	X2			Total
			Koefisien	Laba Ditahan	Total Aset	
1	AALI	2018	3,26	14.181.734	26.856.967	1,72
		2019	3,26	13.843.880	26.974.124	1,67
		2020	3,26	14.496.958	27.781.231	1,70
		2021	3,26	16.003.068	30.399.906	1,72
2	ANDI	2018	3,26	10.000.399.103	539.805.449.943	0,06
		2019	3,26	22.492.616.272	487.338.794.012	0,15
		2020	3,26	12.322.382.483	479.224.284.289	0,08
		2021	3,26	9.200.997.834	482.681.352.132	0,06
3	BWPT	2018	3,26	-897.571	16.163.267	-0,18
		2019	3,26	-2.034.968	15.796.470	-0,42
		2020	3,26	-3.120.919	15.060.968	-0,68
		2021	3,26	-4.524.386	12.045.048	-1,22
4	DSNG	2018	3,26	2.849.290	11.738.892	0,79
		2019	3,26	2.913.493	11.620.821	0,82
		2020	3,26	3.382.377	14.151.383	0,78
		2021	3,26	3.974.755	13.712.160	0,94
5	GZCO	2018	3,26	-1.193.632	2.910.873	-1,34
		2019	3,26	-1.045.317	1.946.438	-1,75
		2020	3,26	-1.234.558	2.143.393	-1,88
		2021	3,26	-1.216.251	2.034.452	-1,95

6	JAWA	2018	3,26	-247.656.216.491	3.442.393.738.873	-0,23
		2019	3,26	-528.703.024.713	3.489.776.816.128	-0,49
		2020	3,26	-834.575.043.554	3.493.727.182.127	-0,78
		2021	3,26	-1.012.063.325.044	3.566.231.393.023	-0,93
7	LSIP	2018	3,26	6.606.765	10.037.294	2,15
		2019	3,26	6.775.153	10.225.322	2,16
		2020	3,26	7.559.992	10.922.788	2,26
		2021	3,26	8.446.652	11.851.182	2,32
8	MGRO	2018	3,26	119.297.581.499	1.078.147.667.948	0,36
		2019	3,26	111.591.772.076	1.360.106.993.113	0,27
		2020	3,26	56.318.262.829	1.433.953.996.487	0,13
		2021	3,26	134.855.410.906	1.820.202.594.748	0,24
9	PALM	2018	3,26	372.477.233	1.992.544.414	0,61
		2019	3,26	346.978.754	2.330.315.741	0,49
		2020	3,26	2.979.825.364	4.043.604.072	2,40
		2021	3,26	5.205.154.485	5.867.669.837	2,89
10	SGRO	2018	3,26	2.782.809.224	9.018.844.952	1,01
		2019	3,26	2.834.647.900	9.466.942.773	0,98
		2020	3,26	2.485.425	9.744.680	0,83
		2021	3,26	3.298.307	9.751.365	1,10
11	SIMP	2018	3,26	9.403.861	34.666.506	0,88
		2019	3,26	8.927.905	34.910.838	0,83
		2020	3,26	9.471.650	35.395.264	0,87
		2021	3,26	10.446.320	35.979.302	0,95
12	SMAR	2018	3,26	9.599.347	29.310.310	1,07
		2019	3,26	8.317.363	27.787.527	0,98
		2020	3,26	9.898.905	35.026.171	0,92
		2021	3,26	11.778.824	40.345.003	0,95

13	SSMS	2018	3,26	2.435.669.532	11.296.112.298	0,70
		2019	3,26	2.421.488.684	11.845.204.657	0,67
		2020	3,26	2.999.418.119	12.775.930.059	0,77
		2021	3,26	4.224.505.037	13.850.610.076	0,99
14	TBLA	2018	3,26	3.200.596	16.339.916	0,64
		2019	3,26	3.795.560	17.363.003	0,71
		2020	3,26	4.364.689	19.431.293	0,73
		2021	3,26	5.045.579	21.084.017	0,78
15	UNSP	2018	3,26	-8.625.958	13.363.483	-2,10
		2019	3,26	-13.084.475	8.399.862	-5,08
		2020	3,26	-14.391.606	7.576.090	-6,19
		2021	3,26	-14.262.920	8.258.457	-5,63



Lampiran 4. Data perhitungan variabel *financial distress* (X_3)

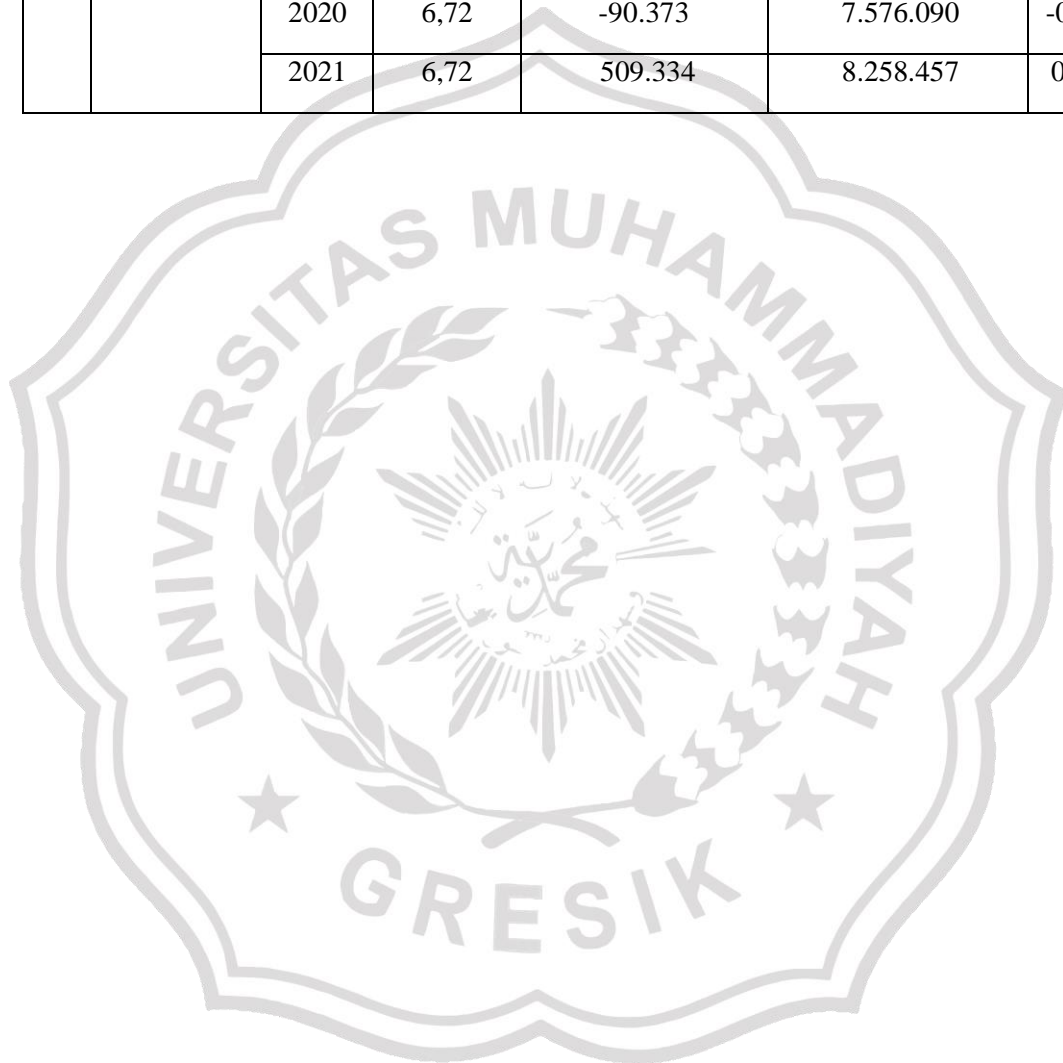
Rumus *financial distress* dengan Z-score, yaitu $Z = 6,56X_1 + 3,62 X_2 +$

$6,72X_3 + 1,05X_4$. Untuk mengetahui nilai $6,72X_3$ digunakan rumus $X_3 : \frac{EBIT}{\text{Total Aset}}$.

No	Perusahaan	Tahun	X3			Total
			Koefisien	EBIT	Total Aset	
1	AALI	2018	6,72	2.325.906	26.856.967	0,58
		2019	6,72	960.308	26.974.124	0,24
		2020	6,72	1.842.157	27.781.231	0,45
		2021	6,72	3.429.658	30.399.906	0,76
2	ANDI	2018	6,72	51.880.046.730	539.805.449.943	0,65
		2019	6,72	37.839.523.760	487.338.794.012	0,52
		2020	6,72	940.654.542	479.224.284.289	0,01
		2021	6,72	9.836.223.212	482.681.352.132	0,14
3	BWPT	2018	6,72	180.373	16.163.267	0,07
		2019	6,72	-587.145	15.796.470	-0,25
		2020	6,72	-299.685	15.060.968	-0,13
		2021	6,72	277.881	12.045.048	0,16
4	DSNG	2018	6,72	931.863	11.738.892	0,53
		2019	6,72	756.554	11.620.821	0,44
		2020	6,72	995.056	14.151.383	0,47
		2021	6,72	1.392.616	13.712.160	0,68
5	GZCO	2018	6,72	-201.823	2.910.873	-0,47
		2019	6,72	-348.847	1.946.438	-1,20
		2020	6,72	-207.100	2.143.393	-0,65
		2021	6,72	57.837	2.034.452	0,19
6	JAWA	2018	6,72	-53.948.462.417	3.442.393.738.873	-0,11
		2019	6,72	-48.821.638.150	3.489.776.816.128	-0,09
		2020	6,72	-79.643.921.101	3.493.727.182.127	-0,15
		2021	6,72	29.513.648.148	3.566.231.393.023	0,06

7	LSIP	2018	6,72	835.906	10.037.294	0,56
		2019	6,72	300.551	10.225.322	0,20
		2020	6,72	816.120	10.922.788	0,50
		2021	6,72	1.191.297	11.851.182	0,68
8	MGRO	2018	6,72	153.279.127.026	1.078.147.667.948	0,96
		2019	6,72	68.507.141.445	1.360.106.993.113	0,34
		2020	6,72	22.354.774.674	1.433.953.996.487	0,10
		2021	6,72	182.467.818.820	1.820.202.594.748	0,67
9	PALM	2018	6,72	228.997.572	1.992.544.414	0,77
		2019	6,72	-24.753.265	2.330.315.741	-0,07
		2020	6,72	30.282.143	4.043.604.072	0,05
		2021	6,72	74.267.453	5.867.669.837	0,09
10	SGRO	2018	6,72	351.092.408	9.018.844.952	0,26
		2019	6,72	391.597.620	9.466.942.773	0,28
		2020	6,72	686.091	9.744.680	0,47
		2021	6,72	1.413.685	9.751.365	0,97
11	SIMP	2018	6,72	973.264	34.666.506	0,19
		2019	6,72	639.118	34.910.838	0,12
		2020	6,72	177.197	35.395.264	0,03
		2021	6,72	2.913.195	35.979.302	0,54
12	SMAR	2018	6,72	1.581.335	29.310.310	0,36
		2019	6,72	1.074.556	27.787.527	0,26
		2020	6,72	2.323.027	35.026.171	0,45
		2021	6,72	3.881.950	40.345.003	0,65
13	SSMS	2018	6,72	617.917.036	11.296.112.298	0,37
		2019	6,72	446.367.081	11.845.204.657	0,25
		2020	6,72	1.206.411.080	12.775.930.059	0,63
		2021	6,72	1.768.257.149	13.850.610.076	0,86

14	TBLA	2018	6,72	1.694.186	16.339.916	0,70
		2019	6,72	1.424.796	17.363.003	0,55
		2020	6,72	1.825.022	19.431.293	0,63
		2021	6,72	1.995.065	21.084.017	0,64
15	UNSP	2018	6,72	-153.874	13.363.483	-0,08
		2019	6,72	-315.357	8.399.862	-0,25
		2020	6,72	-90.373	7.576.090	-0,08
		2021	6,72	509.334	8.258.457	0,41



Lampiran 5. Data perhitungan variabel *financial distress* (X_4)

Rumus *financial distress* dengan Z-score, yaitu $Z = 6,56X_1 + 3,62 X_2 +$

$6,72X_3 + 1,05X_4$. Untuk mengetahui nilai $1,05X_4$ digunakan rumus X_4 :

$$\frac{\text{Nilai Buku Ekuitas}}{\text{Nilai Buku Liabilitas}}$$

No.	Perusahaan	Tahun	X4			Total
			Koefisien	Total Ekuitas	Total Liabilitas	
1	AALI	2018	1,05	19.474.522	7.382.445	2,77
		2019	1,05	18.978.527	7.995.597	2,49
		2020	1,05	19.247.794	8.533.437	2,37
		2021	1,05	21.171.173	9.228.733	2,41
2	ANDI	2018	1,05	246.116.768.035	293.688.681.908	0,88
		2019	1,05	259.172.510.407	228.166.283.605	1,19
		2020	1,05	250.683.289.216	228.540.995.073	1,15
		2021	1,05	249.265.757.028	233.415.595.104	1,12
3	BWPT	2018	1,05	5.798.791	10.364.476	0,59
		2019	1,05	4.613.244	11.183.226	0,43
		2020	1,05	3.487.655	11.573.313	0,32
		2021	1,05	2.057.824	9.987.224	0,22
4	DSNG	2018	1,05	3.658.962	8.079.930	0,48
		2019	1,05	3.731.592	7.889.229	0,50
		2020	1,05	6.230.749	7.920.634	0,83
		2021	1,05	7.025.463	6.686.697	1,10
5	GZCO	2018	1,05	1.070.737	1.840.136	0,61
		2019	1,05	820.802	1.125.636	0,77
		2020	1,05	1.024.681	1.118.712	0,96
		2021	1,05	1.075.688	958.764	1,18

6	JAWA	2018	1,05	673.950.600.706	2.768.443.138.167	0,26
		2019	1,05	390.121.363.518	3.099.655.452.610	0,13
		2020	1,05	244.024.559.461	3.249.702.622.666	0,08
		2021	1,05	223.405.125.774	3.342.826.267.249	0,07
7	LSIP	2018	1,05	8.332.119	1.705.175	5,13
		2019	1,05	8.498.500	1.726.822	5,17
		2020	1,05	9.286.332	1.636.456	5,96
		2021	1,05	10.172.506	1.678.676	6,36
8	MGRO	2018	1,05	665.822.682.627	412.324.985.321	1,70
		2019	1,05	701.457.658.309	658.649.334.804	1,12
		2020	1,05	623.407.720.603	810.546.275.884	0,81
		2021	1,05	709.800.280.420	1.110.402.314.328	0,67
9	PALM	2018	1,05	1.612.747.080	379.797.334	4,46
		2019	1,05	2.067.415.962	262.899.779	8,26
		2020	1,05	3.850.929.249	192.674.823	20,99
		2021	1,05	5.827.670.485	39.999.352	152,98
10	SGRO	2018	1,05	4.028.849.658	4.989.995.294	0,85
		2019	1,05	5.314.244.520	5.314.244.520	1,05
		2020	1,05	3.796.056	5.948.624	0,67
		2021	1,05	4.596.699	5.154.666	0,94
11	SIMP	2018	1,05	18.286.677	16.379.829	1,17
		2019	1,05	17.781.323	17.129.515	1,09
		2020	1,05	18.489.873	16.905.391	1,15
		2021	1,05	19.786.236	16.193.066	1,28
12	SMAR	2018	1,05	12.249.205	17.061.105	0,75
		2019	1,05	10.933.057	16.854.470	0,68
		2020	1,05	12.523.681	22.502.490	0,58
		2021	1,05	14.417.829	25.927.174	0,58

13	SSMS	2018	1,05	4.069.182.342	7.226.929.956	0,59
		2019	1,05	4.068.567.272	7.776.637.385	0,55
		2020	1,05	4.870.786.420	7.905.143.639	0,65
		2021	1,05	6.107.507.765	7.743.102.311	0,83
14	TBLA	2018	1,05	4.783.616	11.556.300	0,43
		2019	1,05	5.362.924	12.000.079	0,47
		2020	1,05	5.888.656	13.542.437	0,46
		2021	1,05	6.492.354	14.591.663	0,47
15	UNSP	2018	1,05	-1.434.710	14.798.193	-0,10
		2019	1,05	-5.446.411	13.846.273	-0,41
		2020	1,05	-7.010.459	14.586.549	-0,50
		2021	1,05	-6.892.884	15.151.341	-0,48



Lampiran 6. Hasil Output SPSS, 2022

Descriptive Statistic					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Tenure	60	1	17	7,80	4,790
Pergantian Manajemen	60	0	1	,42	,497
Ukuran KAP	60	0	1	,42	,497
Financial Distress	60	1	3	2,13	,833
Auditor Switching	60	0	1	,45	,502
Valid N (listwise)	60				

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	7,325	8	,502

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	82,577	-,200
	2	82,577	-,201

Iteration History ^{a,b,c,d}							
Iteration		-2 Log likelihood	Constant	Audit Tenure	Pergantian Manajemen	Ukuran KAP	Financial Distress
Step 1	1	71,038	-1,049	,057	-1,316	,348	,377
	2	70,725	-1,288	,069	-1,564	,413	,458
	3	70,723	-1,306	,070	-1,583	,417	,464
	4	70,723	-1,306	,070	-1,583	,417	,464

Omnibus Tests of Model Coefficients				
Step		Chi-square	df	Sig.
Step 1	Step	11,854	4	,018
	Block	11,854	4	,018
	Model	11,854	4	,018

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	70,723 ^a	,179	,240

Classification Table^a

Observed	Predicted Auditor Switching		Percentage Correct	
	Tidak melakukan auditor switching	Melakukan auditor switching		
Step 1 Auditor Switching	Tidak melakukan auditor switching	29	4	87,9
	Melakukan auditor switching	12	15	55,6
Overall Percentage				73,3

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a Audit Tenure	,070	,083	,728	1	,394	1,073
Pergantian Manajemen	-1,583	,638	6,164	1	,013	,205
Ukuran KAP	,417	,627	,443	1	,506	1,518
Financial Distress	,464	,493	,889	1	,346	1,591
Constant	-1,306	,817	2,553	1	,110	,271

Lampiran 7. Berita Acara Bimbingan Skripsi



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BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Nur Aini
 N IM : 180302095
 Program Studi : Akuntansi
 Alamat / Tlp : 085850350802

Judul Skripsi : Faktor yang Mempengaruhi Auditor Switching secara Voluntary

Pembimbing I : Muhammad Aufa, S.E., M.SA
 Pembimbing II : -
 Konsultasi:

Tanggal	Paraf Pembimbing I	KETERANGAN
2/10/2021		Urgensi penulisan Dapur pustaka
28/11/2021		Penjelas (industri) kelas saintis → fenomena - Lajur Bab 2 & 3
20/12/2021		Kajian teori → Revisi: buku - Kriteria sampel - Dapur pustaka
4/1/22		Acc Ujian proposal
4/7/22		Tabel
5/7/22		Acc Ujian Skripsi

Tanggal Pengajuan :
 Batas Akhir Bimbingan :
 Selesai Penulisan :
 Tanggal Diujikan :

Prof. Akuntansi

Dosen Pembimbing I

Dosen Pembimbing II

Muhammad Aufa, SE., M.S.A

Muhammad Aufa, S.E., M.SA

:

Lampiran 8. Berita Acara Revisi Skripsi



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DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GENAP 2021/2022

Nama Penyaji : Nur Aini
 NIM : 180302095
 Program Studi : Akuntansi
 Hari / Tanggal : Senin, 25 Juli 2022
 Penguji I : **Anwar Hariyono, SE., M.Si**

No.	Uraian	Halaman

Keterangan :

- Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
- Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,
 Penguji I


Anwar Hariyono, SE., M.Si



**UNIVERSITAS MUHAMMADIYAH GRESIK
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**DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GENAP 2021/2022**

Nama Penyaji : Nur Aini
NIM : 180302095
Program Studi : Akuntansi
Hari / Tanggal : Senin, 25 Juli 2022
Penguji II : Umaimah, S.E., M.Ak

No.	Uraian	Halaman
1.	Definisi data penelitian sebelum analisis.	34
2.	Beri penjelasan awal ^{awal} akhir ^{akhir} ex. financial distress, bagaimana ^{bagaimana} definisi ^{definisi} financial distress	
3.	Lampiran perhitungan financial distress $\rightarrow X_1, X_2, X_3, X_4 \rightarrow$ men ^{men}	

- Keterangan :
- Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
 - Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,
Penguji II

Umaimah, S.E., M.Ak



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Jl.Sumatera 101 GKB Gresik, Telp 0813324 6789

DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GENAP 2021/2022

Nama Penyaji : Nur Aini
NIM : 180302095
Program Studi : Akuntansi
Hari / Tanggal : Senin, 25 Juli 2022
Pembimbing I : **Muhammad Afa, S.E., M.SA**

No.	Uraian	Halaman

Keterangan :

1. Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
2. Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,
Pembimbing I

Muhammad Afa, S.E., M.SA

Lampiran 8. Persetujuan Revisi Skripsi



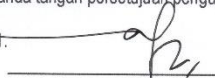



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PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Nur Aini
NIM : 180302095
Program Studi : Akuntansi
Judul Skripsi : Faktor-Faktor yang Mempengaruhi Auditor Switching secara Voluntary

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Muhammad Aufa, S.E., M.SA		16-5-2023
2. -		
3. Anwar Hariyono, SE., M.Si		16-5-2023
4. Umaimah, S.E., M.Ak		16-5-2023

Catatan :
Setiap mahasiswa/wi mengisi rangkap 2 (dua)