

LAMPIRAN 1
HASIL OLAH DATA STATA 14.0

1. Statistik Deskriptif

| | e(count) | e(sum_w) | e(mean) | e(Var) | e(sd) | e(skewn~) | e(kurto~) | e(sum) | e(min) | e(max) | e(p1) |
|--------------|----------|----------|-----------|----------|----------|-----------|-----------|-----------|-----------|----------|-----------|
| CEO_EXAUDI~R | 754 | 754 | .0782493 | .0722222 | .2687418 | 3.140789 | 10.86455 | 59 | 0 | 1 | 0 |
| CFO_EXAUDI~R | 754 | 754 | .2665782 | .1957739 | .4424635 | 1.055801 | 2.114716 | 201 | 0 | 1 | 0 |
| CEO_TENURE | 754 | 754 | 8.067639 | 74.93964 | 8.656769 | 2.021847 | 7.298635 | 6083 | 0 | 47 | 1 |
| CFO_TENURE | 754 | 754 | 3.998674 | 15.66666 | 3.958114 | 2.782853 | 13.34287 | 3015 | 1 | 28 | 1 |
| KAP_TENURE | 754 | 754 | 4.286472 | 6.085155 | 2.466811 | .2675633 | 1.937067 | 3232 | 1 | 9 | 1 |
| AQ | 754 | 754 | -.0366221 | .0009186 | .0303091 | -6.762548 | 92.53411 | -27.61308 | -.4678465 | 0 | -.0997393 |
| KAP_SWITCH | 754 | 754 | .1724138 | .1428768 | .3779904 | 1.734455 | 4.008333 | 130 | 0 | 1 | 0 |
| EXE_DEPART | 754 | 754 | .2612732 | .1932658 | .4396201 | 1.08678 | 2.181092 | 197 | 0 | 1 | 0 |
| FEMALE | 754 | 754 | .066313 | .0619978 | .2489936 | 3.485832 | 13.15102 | 50 | 0 | 1 | 0 |
| LOSS | 754 | 754 | .2665782 | .1957739 | .4424635 | 1.055801 | 2.114716 | 201 | 0 | 1 | 0 |
| LEVERAGE | 754 | 754 | .5460731 | .1895757 | .4354029 | 10.04342 | 144.2054 | 411.7391 | .0000387 | 7.6869 | .0687204 |
| INVREC | 754 | 754 | .2021299 | .0367953 | .191821 | 1.244587 | 3.872496 | 152.4059 | 3.15e-06 | .8315685 | .0005817 |
| NBS | 754 | 754 | 2.823607 | 2.100318 | 1.449248 | .5867893 | 2.995583 | 2129 | 0 | 7 | 1 |
| MTB | 754 | 754 | 1.146321 | 2.813048 | 1.677215 | 1.509997 | 38.02132 | 864.3263 | -11.91766 | 20.01523 | -1.397202 |
| SIZE | 754 | 754 | 19.69217 | 17.08365 | 4.133237 | -.8491678 | 2.33396 | 14847.89 | 10.54308 | 26.56594 | 11.122 |
| ROA | 754 | 754 | 3.102467 | 123.17 | 11.0982 | -.6410758 | 9.783419 | 2339.26 | -60.57 | 54.22 | -37.01 |
| AGE | 754 | 754 | 30.35146 | 337.2083 | 18.36323 | 1.886073 | 8.882958 | 22885 | 4 | 117 | 6 |
| GROWTH | 754 | 754 | .2841995 | 7.74144 | 2.782344 | 18.21408 | 376.3692 | 214.2864 | -1 | 63.01912 | -.7480403 |
| RESTATE | 754 | 754 | .265252 | .1951522 | .4417603 | 1.06349 | 2.131011 | 200 | 0 | 1 | 0 |
| SPECIALIST | 754 | 754 | .3236074 | .2191763 | .4681627 | .7540526 | 1.568595 | 244 | 0 | 1 | 0 |
| CASH | 754 | 754 | 1.29e+09 | 1.16e+19 | 3.41e+09 | 4.599755 | 27.66623 | 9.71e+11 | 144014 | 2.98e+10 | 913719 |
| CF | 754 | 754 | 1.04e+09 | 1.84e+19 | 4.29e+09 | 7.738641 | 78.3446 | 7.82e+11 | -1.81e+10 | 4.94e+10 | -1.73e+09 |

| | e(p5) | e(p10) | e(p25) | e(p50) | e(p75) | e(p90) | e(p95) | e(p99) |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|
| CEO_EXAUDI~R | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| CFO_EXAUDI~R | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| CEO_TENURE | 1 | 1 | 2 | 5 | 10 | 21 | 27 | 43 |
| CFO_TENURE | 1 | 1 | 1 | 3 | 5 | 8 | 12 | 24 |
| KAP_TENURE | 1 | 1 | 2 | 4 | 6 | 8 | 9 | 9 |
| AQ | -.0716844 | -.06178 | -.0503588 | -.0364033 | -.0200056 | -.0031786 | 0 | 0 |
| KAP_SWITCH | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| EXE_DEPART | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| FEMALE | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| LOSS | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| LEVERAGE | .1756867 | .2375 | .3651712 | .5088085 | .6732749 | .7873519 | .8867019 | 1.469973 |
| INVREC | .010776 | .0210077 | .054513 | .1428884 | .2993553 | .5004663 | .6292057 | .7896974 |
| NBS | 1 | 1 | 2 | 3 | 4 | 5 | 5 | 7 |
| MTB | -.0927406 | -.1838476 | -.3814656 | -.7887139 | 1.509494 | 2.631461 | 3.52212 | 6.553159 |
| SIZE | 11.82115 | 12.66223 | 15.8873 | 21.24146 | 22.59044 | 23.7815 | 24.20574 | 25.30721 |
| ROA | -12.21 | -7.97 | -.55 | 3.33 | 7.84 | 13.45 | 19.79 | 38.09 |
| AGE | 9 | 11 | 18 | 27 | 40 | 48 | 63 | 114 |
| GROWTH | -.3499196 | -.2147661 | -.0670897 | .0650853 | .184221 | .3849642 | .6808265 | 4.369408 |
| RESTATE | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| SPECIALIST | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| CASH | 3600527 | 6789351 | 3.42e+07 | 1.70e+08 | 7.86e+08 | 2.99e+09 | 7.62e+09 | 1.77e+10 |
| CF | -3.82e+08 | -1.10e+08 | 7522403 | 1.29e+08 | 5.79e+08 | 2.16e+09 | 5.34e+09 | 1.36e+10 |

2. Pearson Correlation

Pearson Correlation - CEO Tenure

| | e (b) | e (rho) | e (p) | e (count) |
|--------------|-----------|-----------|----------|-----------|
| CEO_TENURE | | | | |
| CEO_TENURE | 1 | 1 | | 754 |
| CEO_EXAUDI-R | -.1073125 | -.1073125 | .0031743 | 754 |
| KAP_SWITCH | -.055112 | -.055112 | .1305435 | 754 |
| SIZE | .0674788 | .0674788 | .0640344 | 754 |
| ROA | .0567154 | .0567154 | .1197033 | 754 |
| AGE | .1813516 | .1813516 | 5.36e-07 | 754 |
| GROWTH | .0009911 | .0009911 | .9783238 | 754 |
| FEMALE | -.0673918 | -.0673918 | .0643789 | 754 |
| EXE_DEPART | -.1075921 | -.1075921 | .0030958 | 754 |
| RESTATE | -.0512314 | -.0512314 | .1599154 | 754 |
| CEO_EXAUDI-R | | | | |
| CEO_EXAUDI-R | 1 | 1 | | 754 |
| KAP_SWITCH | .0108194 | .0108194 | .7667676 | 754 |
| SIZE | -.0817198 | -.0817198 | .0248336 | 754 |
| ROA | -.0302359 | -.0302359 | .4070699 | 754 |
| AGE | .0116425 | .0116425 | .7495955 | 754 |
| GROWTH | -.0145627 | -.0145627 | .6897203 | 754 |
| FEMALE | .0612764 | .0612764 | .0926889 | 754 |
| EXE_DEPART | .0515371 | .0515371 | .1574344 | 754 |
| RESTATE | .0151029 | .0151029 | .6788403 | 754 |
| KAP_SWITCH | | | | |
| KAP_SWITCH | 1 | 1 | | 754 |
| SIZE | .0260423 | .0260423 | .4752071 | 754 |
| ROA | -.0736632 | -.0736632 | .0431644 | 754 |
| AGE | .009817 | .009817 | .787833 | 754 |
| GROWTH | .0095998 | .0095998 | .7924201 | 754 |
| FEMALE | -.051089 | -.051089 | .1610815 | 754 |
| EXE_DEPART | .080194 | .080194 | .0276692 | 754 |
| RESTATE | .0120668 | .0120668 | .7407915 | 754 |
| SIZE | | | | |
| SIZE | 1 | 1 | | 754 |
| ROA | .0269649 | .0269649 | .4597029 | 754 |
| AGE | .1394919 | .1394919 | .0001217 | 754 |
| GROWTH | -.0119222 | -.0119222 | .7437892 | 754 |
| FEMALE | -.0121523 | -.0121523 | .739022 | 754 |
| EXE_DEPART | .0185042 | .0185042 | .611939 | 754 |
| RESTATE | .0115589 | .0115589 | .7513337 | 754 |
| ROA | | | | |
| ROA | 1 | 1 | | 754 |
| AGE | -.0404931 | -.0404931 | .2667784 | 754 |
| GROWTH | .0153385 | .0153385 | .6741156 | 754 |
| FEMALE | .0746659 | .0746659 | .0403922 | 754 |
| EXE_DEPART | -.0275284 | -.0275284 | .4503735 | 754 |
| RESTATE | -.0081 | -.0081 | .8242722 | 754 |
| AGE | | | | |
| AGE | 1 | 1 | | 754 |
| GROWTH | .0050909 | .0050909 | .8890065 | 754 |
| FEMALE | -.0460571 | -.0460571 | .2064967 | 754 |
| EXE_DEPART | .0328619 | .0328619 | .3675336 | 754 |
| RESTATE | .0164867 | .0164867 | .6512767 | 754 |
| GROWTH | | | | |
| GROWTH | 1 | 1 | | 754 |
| FEMALE | -.0158795 | -.0158795 | .6633163 | 754 |
| EXE_DEPART | -.006568 | -.006568 | .8571113 | 754 |
| RESTATE | -.0359192 | -.0359192 | .3246298 | 754 |
| FEMALE | | | | |
| FEMALE | 1 | 1 | | 754 |
| EXE_DEPART | .0113599 | .0113599 | .7554788 | 754 |
| RESTATE | -.0273173 | -.0273173 | .4538555 | 754 |
| EXE_DEPART | | | | |
| EXE_DEPART | 1 | 1 | | 754 |
| RESTATE | .0529642 | .0529642 | .1462366 | 754 |
| RESTATE | | | | |
| RESTATE | 1 | 1 | | 754 |

Pearson Correlation - CFO Tenure

| | e (b) | e (rho) | e (p) | e (count) |
|--------------|-----------|-----------|----------|-----------|
| CFO_TENURE | | | | |
| CFO_TENURE | 1 | 1 | | 754 |
| CFO_EXAUDI-R | .0002021 | .0002021 | .9955785 | 754 |
| KAP_SWITCH | -.1116894 | -.1116894 | .0021305 | 754 |
| SIZE | -.0756258 | -.0756258 | .0378808 | 754 |
| ROA | .0367336 | .0367336 | .3137736 | 754 |
| AGE | .028875 | .028875 | .4285189 | 754 |
| GROWTH | .0082297 | .0082297 | .8215063 | 754 |
| FEMALE | .0405143 | .0405143 | .266527 | 754 |
| EXE_DEPART | -.4508527 | -.4508527 | 5.02e-39 | 754 |
| RESTATE | -.080306 | -.080306 | .027452 | 754 |
| CFO_EXAUDI-R | | | | |
| CFO_EXAUDI-R | 1 | 1 | | 754 |
| KAP_SWITCH | -.0449048 | -.0449048 | .2180915 | 754 |
| SIZE | -.073358 | -.073358 | .0440395 | 754 |
| ROA | -.0003342 | -.0003342 | .9926897 | 754 |
| AGE | -.0841172 | -.0841172 | .0208858 | 754 |
| GROWTH | -.0168611 | -.0168611 | .6438989 | 754 |
| FEMALE | -.0039648 | -.0039648 | .9134491 | 754 |
| EXE_DEPART | -.0035223 | -.0035223 | .9230764 | 754 |
| RESTATE | .0046496 | .0046496 | .8985735 | 754 |
| KAP_SWITCH | | | | |
| KAP_SWITCH | 1 | 1 | | 754 |
| SIZE | .0260423 | .0260423 | .4752071 | 754 |
| ROA | -.0736632 | -.0736632 | .0431644 | 754 |
| AGE | .009817 | .009817 | .787833 | 754 |
| GROWTH | .0095998 | .0095998 | .7924201 | 754 |
| FEMALE | -.051089 | -.051089 | .1610815 | 754 |
| EXE_DEPART | .080194 | .080194 | .0276692 | 754 |
| RESTATE | .0120668 | .0120668 | .7407915 | 754 |
| SIZE | | | | |
| SIZE | 1 | 1 | | 754 |
| ROA | .0269649 | .0269649 | .4597029 | 754 |
| AGE | .1394919 | .1394919 | .0001217 | 754 |
| GROWTH | -.0119222 | -.0119222 | .7437892 | 754 |
| FEMALE | -.0121523 | -.0121523 | .739022 | 754 |
| EXE_DEPART | .0185042 | .0185042 | .611939 | 754 |
| RESTATE | .0115589 | .0115589 | .7513337 | 754 |
| ROA | | | | |
| ROA | 1 | 1 | | 754 |
| AGE | -.0404931 | -.0404931 | .2667784 | 754 |
| GROWTH | .0153385 | .0153385 | .6741156 | 754 |
| FEMALE | .0746659 | .0746659 | .0403922 | 754 |
| EXE_DEPART | -.0275284 | -.0275284 | .4503735 | 754 |
| RESTATE | -.0081 | -.0081 | .8242722 | 754 |
| AGE | | | | |
| AGE | 1 | 1 | | 754 |
| GROWTH | .0050909 | .0050909 | .8890065 | 754 |
| FEMALE | -.0460571 | -.0460571 | .2064967 | 754 |
| EXE_DEPART | .0328619 | .0328619 | .3675336 | 754 |
| RESTATE | .0164867 | .0164867 | .6512767 | 754 |
| GROWTH | | | | |
| GROWTH | 1 | 1 | | 754 |
| FEMALE | -.0158795 | -.0158795 | .6633163 | 754 |
| EXE_DEPART | -.006568 | -.006568 | .8571113 | 754 |
| RESTATE | -.0359192 | -.0359192 | .3246298 | 754 |
| FEMALE | | | | |
| FEMALE | 1 | 1 | | 754 |
| EXE_DEPART | .0113599 | .0113599 | .7554788 | 754 |
| RESTATE | -.0273173 | -.0273173 | .4538555 | 754 |
| EXE_DEPART | | | | |
| EXE_DEPART | 1 | 1 | | 754 |
| RESTATE | .0529642 | .0529642 | .1462366 | 754 |
| RESTATE | | | | |
| RESTATE | 1 | 1 | | 754 |

Pearson Correlation -KAP Tenure

Pearson Correlation –Kualitas Audit

| | e (b) | e (rho) | e (p) | e (count) |
|--------------|-----------|-----------|----------|-----------|
| KAP_TENURE | | | | |
| KAP_TENURE | 1 | 1 | | 754 |
| CEO_EXAUDI-R | -.0298521 | -.0298521 | .4130535 | 754 |
| CFO_EXAUDI-R | .0491789 | .0491789 | .1773431 | 754 |
| EXE_DEPART | -.1144198 | -.1144198 | .0016496 | 754 |
| SIZE | .0325248 | .0325248 | .3724712 | 754 |
| GROWTH | -.0297077 | -.0297077 | .4153173 | 754 |
| INVREC | .0908109 | .0908109 | .0126098 | 754 |
| ROA | .0613581 | .0613581 | .0922537 | 754 |
| LOSS | -.1102119 | -.1102119 | .0024412 | 754 |
| LEVERAGE | .0432571 | .0432571 | .235471 | 754 |
| CASH | .1334057 | .1334057 | .0002392 | 754 |
| SPECIALIST | .2726499 | .2726499 | 2.55e-14 | 754 |
| RESTATE | -.1526913 | -.1526913 | .0000255 | 754 |
| CEO_EXAUDI-R | | | | |
| CEO_EXAUDI-R | 1 | 1 | | 754 |
| CFO_EXAUDI-R | .1035524 | .1035524 | .0044218 | 754 |
| EXE_DEPART | .0515371 | .0515371 | .1574344 | 754 |
| SIZE | -.0817198 | -.0817198 | .0248336 | 754 |
| GROWTH | -.0145627 | -.0145627 | .6897203 | 754 |
| INVREC | .0255901 | .0255901 | .4829101 | 754 |
| ROA | -.0302359 | -.0302359 | .4070699 | 754 |
| LOSS | .0477103 | .0477103 | .1906528 | 754 |
| LEVERAGE | .0102165 | .0102165 | .779418 | 754 |
| CASH | -.0772201 | -.0772201 | .0340027 | 754 |
| SPECIALIST | .0201308 | .0201308 | .5810093 | 754 |
| RESTATE | .0151029 | .0151029 | .6788403 | 754 |
| CFO_EXAUDI-R | | | | |
| CFO_EXAUDI-R | 1 | 1 | | 754 |
| EXE_DEPART | -.0035223 | -.0035223 | .9230764 | 754 |
| SIZE | -.073358 | -.073358 | .0440395 | 754 |
| GROWTH | -.0168611 | -.0168611 | .6438989 | 754 |
| INVREC | -.0757553 | -.0757553 | .0375523 | 754 |
| ROA | -.0003342 | -.0003342 | .9926897 | 754 |
| LOSS | .050318 | .050318 | .1675042 | 754 |
| LEVERAGE | -.0279988 | -.0279988 | .4426681 | 754 |
| CASH | -.115276 | -.115276 | .0015208 | 754 |
| SPECIALIST | -.0515777 | -.0515777 | .1571076 | 754 |
| RESTATE | .0046496 | .0046496 | .8985735 | 754 |
| EXE_DEPART | | | | |
| EXE_DEPART | 1 | 1 | | 754 |
| SIZE | .0185042 | .0185042 | .611939 | 754 |
| GROWTH | -.006568 | -.006568 | .8571113 | 754 |
| INVREC | -.0213008 | -.0213008 | .559223 | 754 |
| ROA | -.0275284 | -.0275284 | .4503735 | 754 |
| LOSS | .0306143 | .0306143 | .4012218 | 754 |
| LEVERAGE | -.0333162 | -.0333162 | .360944 | 754 |
| CASH | -.0002081 | -.0002081 | .9954484 | 754 |
| SPECIALIST | -.0822742 | -.0822742 | .0238676 | 754 |
| RESTATE | .0529642 | .0529642 | .1462366 | 754 |
| SIZE | | | | |
| SIZE | 1 | 1 | | 754 |
| GROWTH | -.0119222 | -.0119222 | .7437892 | 754 |
| INVREC | .0545399 | .0545399 | .1345899 | 754 |
| ROA | .0269649 | .0269649 | .4597029 | 754 |
| LOSS | -.0979436 | -.0979436 | .0071142 | 754 |
| LEVERAGE | .0145355 | .0145355 | .6902694 | 754 |
| CASH | .1615868 | .1615868 | 8.23e-06 | 754 |
| SPECIALIST | .0928344 | .0928344 | .0107591 | 754 |
| RESTATE | .0115589 | .0115589 | .7513337 | 754 |
| GROWTH | | | | |
| GROWTH | 1 | 1 | | 754 |
| INVREC | -.027076 | -.027076 | .4578544 | 754 |
| ROA | .0153385 | .0153385 | .6741156 | 754 |
| LOSS | -.0319903 | -.0319903 | .3803828 | 754 |
| LEVERAGE | .0111201 | .0111201 | .7604802 | 754 |
| CASH | -.0036685 | -.0036685 | .9198941 | 754 |
| SPECIALIST | .0180488 | .0180488 | .620726 | 754 |
| RESTATE | -.0359192 | -.0359192 | .3246298 | 754 |
| INVREC | | | | |
| INVREC | 1 | 1 | | 754 |
| ROA | .1654663 | .1654663 | 4.94e-06 | 754 |
| LOSS | -.1750531 | -.1750531 | 1.32e-06 | 754 |
| LEVERAGE | .0463314 | .0463314 | .2038043 | 754 |
| CASH | -.118111 | -.118111 | .0011572 | 754 |
| SPECIALIST | .073088 | .073088 | .0448263 | 754 |
| RESTATE | .0116396 | .0116396 | .7496557 | 754 |
| ROA | | | | |
| ROA | 1 | 1 | | 754 |
| LOSS | -.6430872 | -.6430872 | 3.21e-89 | 754 |
| LEVERAGE | -.3202377 | -.3202377 | 1.93e-19 | 754 |
| CASH | .1744632 | .1744632 | 1.44e-06 | 754 |
| SPECIALIST | .1754924 | .1754924 | 1.24e-06 | 754 |
| RESTATE | -.0081 | -.0081 | .8242722 | 754 |
| LOSS | | | | |
| LOSS | 1 | 1 | | 754 |
| LEVERAGE | .2039758 | .2039758 | 1.59e-08 | 754 |
| CASH | -.1381879 | -.1381879 | .000141 | 754 |
| SPECIALIST | -.1605659 | -.1605659 | 9.40e-06 | 754 |
| RESTATE | .0250324 | .0250324 | .4925037 | 754 |
| LEVERAGE | | | | |
| LEVERAGE | 1 | 1 | | 754 |
| CASH | -.0219373 | -.0219373 | .5475404 | 754 |
| SPECIALIST | -.0071072 | -.0071072 | .8455225 | 754 |
| RESTATE | .1023827 | .1023827 | .0048919 | 754 |
| CASH | | | | |
| CASH | 1 | 1 | | 754 |
| SPECIALIST | .29803 | .29803 | 6.23e-17 | 754 |
| RESTATE | -.0184496 | -.0184496 | .6129889 | 754 |
| SPECIALIST | | | | |
| SPECIALIST | 1 | 1 | | 754 |
| RESTATE | .014631 | .014631 | .6883408 | 754 |
| RESTATE | | | | |
| RESTATE | 1 | 1 | | 754 |

| | e (b) | e (rho) | e (p) | e (count) |
|--------------|-----------|-----------|----------|-----------|
| AQ | | | | |
| AQ | 1 | 1 | | 754 |
| CEO_EXAUDI-R | -.0807662 | -.0807662 | .0265748 | 754 |
| CFO_EXAUDI-R | .0042861 | .0042861 | .9064668 | 754 |
| SIZE | .0190296 | .0190296 | .6018694 | 754 |
| MTB | -.0393873 | -.0393873 | .2800691 | 754 |
| GROWTH | .0032899 | .0032899 | .9281376 | 754 |
| CF | .0161599 | .0161599 | .6577454 | 754 |
| AGE | -.0543304 | -.0543304 | .1360964 | 754 |
| SPECIALIST | .0716965 | .0716965 | .0490697 | 754 |
| NBS | -.0313336 | -.0313336 | .3902449 | 754 |
| LOSS | -.0072507 | -.0072507 | .8424428 | 754 |
| CEO_EXAUDI-R | | | | |
| CEO_EXAUDI-R | 1 | 1 | | 754 |
| CFO_EXAUDI-R | .1035524 | .1035524 | .0044218 | 754 |
| SIZE | -.0817198 | -.0817198 | .0248336 | 754 |
| MTB | -.0534927 | -.0534927 | .1422474 | 754 |
| GROWTH | -.0145627 | -.0145627 | .6897203 | 754 |
| CF | -.0421599 | -.0421599 | .2475726 | 754 |
| AGE | .0116425 | .0116425 | .7495955 | 754 |
| SPECIALIST | .0201308 | .0201308 | .5810093 | 754 |
| NBS | -.0020215 | -.0020215 | .9558077 | 754 |
| LOSS | .0477103 | .0477103 | .1906528 | 754 |
| CFO_EXAUDI-R | | | | |
| CFO_EXAUDI-R | 1 | 1 | | 754 |
| SIZE | -.073358 | -.073358 | .0440395 | 754 |
| MTB | .056668 | .056668 | .120013 | 754 |
| GROWTH | -.0168611 | -.0168611 | .6438989 | 754 |
| CF | -.0263556 | -.0263556 | .469911 | 754 |
| AGE | -.0841172 | -.0841172 | .0208858 | 754 |
| SPECIALIST | -.0515777 | -.0515777 | .1571076 | 754 |
| NBS | -.0881119 | -.0881119 | .0155135 | 754 |
| LOSS | .050318 | .050318 | .1675042 | 754 |
| SIZE | | | | |
| SIZE | 1 | 1 | | 754 |
| MTB | -.1204219 | -.1204219 | .0009222 | 754 |
| GROWTH | -.0119222 | -.0119222 | .7437892 | 754 |
| CF | .1476956 | .1476956 | .0000468 | 754 |
| AGE | .1394919 | .1394919 | .0001217 | 754 |
| SPECIALIST | .0928344 | .0928344 | .0107591 | 754 |
| NBS | .1206767 | .1206767 | .0008992 | 754 |
| LOSS | -.0979436 | -.0979436 | .0071142 | 754 |
| MTB | | | | |
| MTB | 1 | 1 | | 754 |
| GROWTH | -.0196646 | -.0196646 | .589799 | 754 |
| CF | -.0695402 | -.0695402 | .056307 | 754 |
| AGE | .0031512 | .0031512 | .9311601 | 754 |
| SPECIALIST | -.0796293 | -.0796293 | .0287869 | 754 |
| NBS | .0092961 | .0092961 | .7988428 | 754 |
| LOSS | .1386761 | .1386761 | .0001334 | 754 |
| GROWTH | | | | |
| GROWTH | 1 | 1 | | 754 |
| CF | -.0259333 | -.0259333 | .4770579 | 754 |
| AGE | .0050909 | .0050909 | .8890065 | 754 |
| SPECIALIST | .0180488 | .0180488 | .620726 | 754 |
| NBS | .0160104 | .0160104 | .6607128 | 754 |
| LOSS | -.0319903 | -.0319903 | .3803828 | 754 |
| CF | | | | |
| CF | 1 | 1 | | 754 |
| AGE | -.0190938 | -.0190938 | .6006434 | 754 |
| SPECIALIST | .2315778 | .2315778 | 1.23e-10 | 754 |
| NBS | .1073291 | .1073291 | .0031696 | 754 |
| LOSS | -.1003754 | -.1003754 | .0058047 | 754 |
| AGE | | | | |
| AGE | 1 | 1 | | 754 |
| SPECIALIST | .0233635 | .0233635 | .5218073 | 754 |
| NBS | .1758899 | .1758899 | 1.18e-06 | 754 |
| LOSS | .0185279 | .0185279 | .6114829 | 754 |
| SPECIALIST | | | | |
| SPECIALIST | 1 | 1 | | 754 |
| NBS | -.0018795 | -.0018795 | .9589091 | 754 |
| LOSS | -.1605659 | -.1605659 | 9.40e-06 | 754 |
| NBS | | | | |
| NBS | 1 | 1 | | 754 |
| LOSS | -.0818988 | -.0818988 | .0245181 | 754 |
| LOSS | | | | |
| LOSS | 1 | 1 | | 754 |

3. Independent t-test

CEO Ex-Auditor

| | e (b) | e (count) | e (se) | e (t) | e (df_t) | e (p_l) | e (p) | e (p_u) | e (N_1) | e (mu_1) | e (N_2) |
|------------|-----------|-----------|----------|----------|----------|----------|----------|----------|---------|-----------|---------|
| CEO_TENURE | 3.456774 | 754 | 1.167875 | 2.959882 | 752 | .9984129 | .0031743 | .0015871 | 695 | 8.338129 | 59 |
| KAP_TENURE | .2740154 | 754 | .3345785 | .8189867 | 752 | .7934733 | .4130535 | .2065267 | 695 | 4.307914 | 59 |
| AQ | -.0091089 | 754 | .0040993 | 2.222079 | 752 | .9867126 | .0265748 | .0132874 | 695 | -.0359094 | 59 |

| | e (mu_2) |
|------------|-----------|
| CEO_TENURE | 4.881356 |
| KAP_TENURE | 4.033898 |
| AQ | -.0450183 |

CFO Ex-Auditor

| | e (b) | e (count) | e (se) | e (t) | e (df_t) | e (p_l) | e (p) | e (p_u) | e (N_1) | e (mu_1) | e (N_2) |
|------------|-----------|-----------|----------|-----------|----------|----------|----------|----------|---------|-----------|---------|
| CFO_TENURE | -.0018083 | 754 | .3262135 | -.0055434 | 752 | .4977893 | .9955785 | .5022107 | 553 | 3.998192 | 201 |
| KAP_TENURE | -.2741806 | 754 | .2030597 | -1.350247 | 752 | .0886716 | .1773431 | .9113284 | 553 | 4.213382 | 201 |
| AQ | -.0002936 | 754 | .0024979 | -.1175358 | 752 | .4532334 | .9064668 | .5467666 | 553 | -.0367004 | 201 |

| | e (mu_2) |
|------------|-----------|
| CFO_TENURE | 4 |
| KAP_TENURE | 4.487562 |
| AQ | -.0364068 |

4. Regresi Linear Berganda

CEO Ex-Auditor To CEO Tenure

```
. regress CEO_TENURE CEO_EXAUDITOR KAP_SWITCH SIZE ROA AGE GROWTH FEMALE EXE_DEPART RESTATE
```

| Source | SS | df | MS | Number of obs | = | 754 |
|----------|------------|-----|------------|---------------|---|--------|
| Model | 3879.9864 | 9 | 431.109601 | F(9, 744) | = | 6.10 |
| Residual | 52549.564 | 744 | 70.6311344 | Prob > F | = | 0.0000 |
| Total | 56429.5504 | 753 | 74.939642 | R-squared | = | 0.0688 |
| | | | | Adj R-squared | = | 0.0575 |
| | | | | Root MSE | = | 8.4042 |

| CEO_TENURE | Coef. | Std. Err. | t | P> t | [95% Conf. Interval] |
|---------------|-----------|-----------|-------|-------|----------------------|
| CEO_EXAUDITOR | -3.051241 | 1.148306 | -2.66 | 0.008 | -5.305546 - .7969364 |
| KAP_SWITCH | -1.073143 | .8162525 | -1.31 | 0.189 | -2.675576 .529289 |
| SIZE | .0747546 | .0751843 | 0.99 | 0.320 | -.0728439 .2223532 |
| ROA | .045367 | .0278011 | 1.63 | 0.103 | -.0092109 .0999449 |
| AGE | .0856446 | .0168883 | 5.07 | 0.000 | .0524903 .118799 |
| GROWTH | -.0145859 | .1102057 | -0.13 | 0.895 | -.230937 .2017652 |
| FEMALE | -2.078423 | 1.239277 | -1.68 | 0.094 | -4.511319 .354474 |
| EXE_DEPART | -1.984069 | .7014062 | -2.83 | 0.005 | -3.36104 -.6070985 |
| RESTATE | -.953094 | .6951613 | -1.37 | 0.171 | -2.317805 .4116173 |
| _cons | 5.192318 | 1.557424 | 3.33 | 0.001 | 2.134849 8.249786 |

CFO Ex-Auditor To CFO Tenure

. regress CFO_TENURE CFO_EXAUDITOR KAP_SWITCH SIZE ROA AGE GROWTH FEMALE EXE_DEPART RESTATE

| Source | SS | df | MS | Number of obs | = | 754 |
|----------|------------|-----|------------|---------------|---|--------|
| Model | 2613.32034 | 9 | 290.368926 | F(9, 744) | = | 23.52 |
| Residual | 9183.67834 | 744 | 12.3436537 | Prob > F | = | 0.0000 |
| | | | | R-squared | = | 0.2215 |
| | | | | Adj R-squared | = | 0.2121 |
| Total | 11796.9987 | 753 | 15.6666649 | Root MSE | = | 3.5134 |

| CFO_TENURE | Coef. | Std. Err. | t | P> t | [95% Conf. Interval] | |
|---------------|-----------|-----------|--------|-------|----------------------|-----------|
| CFO_EXAUDITOR | -.0411801 | .2912972 | -0.14 | 0.888 | -.6130423 | .5306822 |
| KAP_SWITCH | -.7419815 | .3415366 | -2.17 | 0.030 | -1.412472 | -.0714913 |
| SIZE | -.0702227 | .0313782 | -2.24 | 0.026 | -.131823 | -.0086224 |
| ROA | .0071689 | .0116172 | 0.62 | 0.537 | -.0156375 | .0299753 |
| AGE | .0124016 | .0070782 | 1.75 | 0.080 | -.001494 | .0262972 |
| GROWTH | .0044542 | .0460732 | 0.10 | 0.923 | -.0859948 | .0949032 |
| FEMALE | .6472834 | .5170521 | 1.25 | 0.211 | -.3677713 | 1.662338 |
| EXE_DEPART | -3.985953 | .2928659 | -13.61 | 0.000 | -4.560895 | -3.411011 |
| RESTATE | -.4900599 | .2905859 | -1.69 | 0.092 | -1.060526 | .080406 |
| _cons | 6.248992 | .6601703 | 9.47 | 0.000 | 4.952973 | 7.54501 |

CEO Ex-Auditor To KAPTENURE

. regress KAP_TENURE CEO_EXAUDITOR EXE_DEPART SIZE GROWTH INVREC ROA LOSS LEVERAGE CASH SPECIALIST RESTATE

| Source | SS | df | MS | Number of obs | = | 754 |
|----------|------------|-----|------------|---------------|---|--------|
| Model | 571.248285 | 11 | 51.9316623 | F(11, 742) | = | 9.61 |
| Residual | 4010.87373 | 742 | 5.4054902 | Prob > F | = | 0.0000 |
| | | | | R-squared | = | 0.1247 |
| | | | | Adj R-squared | = | 0.1117 |
| Total | 4582.12202 | 753 | 6.0851554 | Root MSE | = | 2.325 |

| KAP_TENURE | Coef. | Std. Err. | t | P> t | [95% Conf. Interval] | |
|---------------|-----------|-----------|-------|-------|----------------------|-----------|
| CEO_EXAUDITOR | -.2242915 | .3182759 | -0.70 | 0.481 | -.8491201 | .400537 |
| EXE_DEPART | -.449508 | .1943631 | -2.31 | 0.021 | -.8310752 | -.0679409 |
| SIZE | -.0066841 | .0210081 | -0.32 | 0.750 | -.0479265 | .0345582 |
| GROWTH | -.036638 | .0305261 | -1.20 | 0.230 | -.0965658 | .0232897 |
| INVREC | .9031781 | .461139 | 1.96 | 0.051 | -.0021144 | 1.808471 |
| ROA | -.0092719 | .0104999 | -0.88 | 0.377 | -.029885 | .0113412 |
| LOSS | -.4720222 | .2531482 | -1.86 | 0.063 | -.9689943 | .0249499 |
| LEVERAGE | .3473563 | .208453 | 1.67 | 0.096 | -.0618716 | .7565841 |
| CASH | 4.62e-11 | 2.71e-11 | 1.70 | 0.089 | -7.02e-12 | 9.94e-11 |
| SPECIALIST | 1.268084 | .1935429 | 6.55 | 0.000 | .8881268 | 1.648041 |
| RESTATE | -.8772102 | .1935128 | -4.53 | 0.000 | -1.257108 | -.4973124 |
| _cons | 4.108746 | .4590835 | 8.95 | 0.000 | 3.207489 | 5.010003 |

CFO Ex-Auditor To KAP Tenure

. regress KAP_TENURE CFO_EXAUDITOR EXE_DEPART SIZE GROWTH INVREC ROA LOSS LEVERAGE CASH SPECIALIST RESTATE

| Source | SS | df | MS | Number of obs | = | 754 |
|----------|------------|-----|------------|---------------|---|--------|
| Model | 598.307396 | 11 | 54.3915815 | F(11, 742) | = | 10.13 |
| Residual | 3983.81462 | 742 | 5.3690224 | Prob > F | = | 0.0000 |
| | | | | R-squared | = | 0.1306 |
| | | | | Adj R-squared | = | 0.1177 |
| Total | 4582.12202 | 753 | 6.0851554 | Root MSE | = | 2.3171 |

| KAP_TENURE | Coef. | Std. Err. | t | P> t | [95% Conf. Interval] | |
|---------------|-----------|-----------|-------|-------|----------------------|-----------|
| CFO_EXAUDITOR | .4556396 | .1935854 | 2.35 | 0.019 | .0755992 | .8356799 |
| EXE_DEPART | -.4544691 | .1934004 | -2.35 | 0.019 | -.8341463 | -.0747919 |
| SIZE | -.0034548 | .0209015 | -0.17 | 0.869 | -.044488 | .0375784 |
| GROWTH | -.0349622 | .0304254 | -1.15 | 0.251 | -.0946924 | .0247679 |
| INVREC | .9881017 | .4611341 | 2.14 | 0.032 | .0828188 | 1.893385 |
| ROA | -.0105916 | .0104796 | -1.01 | 0.312 | -.0311649 | .0099817 |
| LOSS | -.5058868 | .2524609 | -2.00 | 0.045 | -1.00151 | -.010264 |
| LEVERAGE | .3544386 | .2077714 | 1.71 | 0.088 | -.0534512 | .7623285 |
| CASH | 5.46e-11 | 2.71e-11 | 2.01 | 0.044 | 1.40e-12 | 1.08e-10 |
| SPECIALIST | 1.264081 | .1925981 | 6.56 | 0.000 | .885979 | 1.642183 |
| RESTATE | -.8804015 | .1928534 | -4.57 | 0.000 | -1.259005 | -.5017984 |
| _cons | 3.89032 | .4619877 | 8.42 | 0.000 | 2.983362 | 4.797279 |

CEO Ex-Auditor To Kualitas Audit

. regress AQ CEO_EXAUDITOR SIZE MTB GROWTH CF AGE SPECIALIST NBS LOSS

| Source | SS | df | MS | Number of obs | = | 754 |
|----------|------------|-----|------------|---------------|---|--------|
| Model | .011889179 | 9 | .00132102 | F(9, 744) | = | 1.45 |
| Residual | .679847844 | 744 | .000913774 | Prob > F | = | 0.1645 |
| | | | | R-squared | = | 0.0172 |
| | | | | Adj R-squared | = | 0.0053 |
| Total | .691737023 | 753 | .000918641 | Root MSE | = | .03023 |

| AQ | Coef. | Std. Err. | t | P> t | [95% Conf. Interval] | |
|---------------|-----------|-----------|-------|-------|----------------------|-----------|
| CEO_EXAUDITOR | -.0094262 | .0041331 | -2.28 | 0.023 | -.0175401 | -.0013123 |
| SIZE | .0000957 | .000277 | 0.35 | 0.730 | -.0004481 | .0006396 |
| MTB | -.0006934 | .0006706 | -1.03 | 0.301 | -.0020099 | .000623 |
| GROWTH | .0000112 | .0003966 | 0.03 | 0.977 | -.0007674 | .0007898 |
| CF | -4.52e-14 | 2.69e-13 | -0.17 | 0.866 | -5.72e-13 | 4.82e-13 |
| AGE | -.0000882 | .0000616 | -1.43 | 0.153 | -.0002091 | .0000327 |
| SPECIALIST | .0047913 | .0024546 | 1.95 | 0.051 | -.0000274 | .00961 |
| NBS | -.0004472 | .0007832 | -0.57 | 0.568 | -.0019848 | .0010904 |
| LOSS | .0009486 | .0025666 | 0.37 | 0.712 | -.00409 | .0059872 |
| _cons | -.034796 | .006002 | -5.80 | 0.000 | -.0465789 | -.023013 |

CFO Ex-Auditor To Kualitas Audit

. regress AQ CFO_EXAUDITOR SIZE MTB GROWTH CF AGE SPECIALIST NBS LOSS

| Source | SS | df | MS | Number of obs | = | 754 |
|----------|------------|-----|------------|---------------|---|---------|
| Model | .007148282 | 9 | .000794254 | F(9, 744) | = | 0.86 |
| Residual | .684588742 | 744 | .000920146 | Prob > F | = | 0.5580 |
| | | | | R-squared | = | 0.0103 |
| | | | | Adj R-squared | = | -0.0016 |
| Total | .691737023 | 753 | .000918641 | Root MSE | = | .03033 |

| AQ | Coef. | Std. Err. | t | P> t | [95% Conf. Interval] | |
|---------------|-----------|-----------|-------|-------|----------------------|-----------|
| CFO_EXAUDITOR | .0002887 | .002525 | 0.11 | 0.909 | -.0046684 | .0052457 |
| SIZE | .0001508 | .0002772 | 0.54 | 0.587 | -.0003934 | .0006951 |
| MTB | -.0005891 | .0006719 | -0.88 | 0.381 | -.0019081 | .000073 |
| GROWTH | .0000277 | .000398 | 0.07 | 0.945 | -.0007535 | .000809 |
| CF | -2.17e-14 | 2.69e-13 | -0.08 | 0.936 | -5.50e-13 | 5.07e-13 |
| AGE | -.0000903 | .0000619 | -1.46 | 0.145 | -.0002119 | .0000312 |
| SPECIALIST | .0045849 | .0024629 | 1.86 | 0.063 | -.0002501 | .00942 |
| NBS | -.0004669 | .0007877 | -0.59 | 0.554 | -.0020132 | .0010794 |
| LOSS | .000644 | .0025733 | 0.25 | 0.802 | -.0044077 | .0056958 |
| _cons | -.0365756 | .0060902 | -6.01 | 0.000 | -.0485317 | -.0246195 |

5. Uji Multikolinearitas

Model 1

| Variable | VIF | 1/VIF |
|--------------|------|----------|
| SIZE | 1.03 | 0.968583 |
| AGE | 1.03 | 0.969374 |
| CEO_EXAUDI~R | 1.03 | 0.974849 |
| CFO_EXAUDI~R | 1.02 | 0.976659 |
| KAPSWITCH | 1.02 | 0.983383 |
| FEMALE | 1.02 | 0.984839 |
| ROA | 1.01 | 0.985308 |
| EXE_DEPART | 1.01 | 0.986519 |
| RESTATE | 1.01 | 0.994597 |
| GROWTH | 1.00 | 0.997396 |
| Mean VIF | 1.02 | |

Model 2

| Variable | VIF | 1/VIF |
|--------------|------|----------|
| ROA | 1.90 | 0.527091 |
| LOSS | 1.75 | 0.571024 |
| CASH | 1.20 | 0.833411 |
| Leverage | 1.15 | 0.871250 |
| SPECFIRMAS~2 | 1.14 | 0.874212 |
| InvRec | 1.10 | 0.910357 |
| SIZE | 1.05 | 0.950811 |
| CFO_EXAUDI~R | 1.04 | 0.963145 |
| CEO_EXAUDI~R | 1.03 | 0.972419 |
| RESTATE | 1.02 | 0.982294 |
| EXE_DEPART | 1.02 | 0.983105 |
| GROWTH | 1.01 | 0.994805 |
| Mean VIF | 1.20 | |

Model 3

| Variable | VIF | 1/VIF |
|--------------|------|----------|
| CF | 1.10 | 0.912834 |
| SPECFIRMAS~2 | 1.09 | 0.917438 |
| SIZE | 1.08 | 0.924518 |
| NBS | 1.07 | 0.937287 |
| LOSS | 1.06 | 0.940458 |
| AGE | 1.06 | 0.944667 |
| MTB | 1.05 | 0.956741 |
| CFO_EXAUDI~R | 1.03 | 0.968369 |
| CEO_EXAUDI~R | 1.03 | 0.972951 |
| GROWTH | 1.00 | 0.996440 |
| Mean VIF | 1.06 | |



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
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**SURAT KETERANGAN
TES KESAMAAN (*SIMILARITY*)**

Kami melakukan tes kesamaan (*similarity*) terhadap **Skripsi**/Tesis/Disertasi/Artikel/Buku atas nama pengarang dibawah ini:

NISRINA AUFA AZIZA
NIM : 041611333268

dengan ini menerangkan bahwa judul **Skripsi**/Tesis/Disertasi/Artikel/Buku :

**PENGARUH EXECUTIVE EX-AUDITOR TERHADAP EXECUTIVE
TENURE, KAP TENURE DAN KUALITAS AUDIT**

Paper ID : 1366959920
Class ID : 23179058
Date : 07-Aug-2020
Hasil menunjukkan SIMILARITY INDEX 23%

Surat keterangan ini kami lampirkan hasil tes sebagai bukti telah dilakukan tes kesamaan (*similarity*) menggunakan Program Turnitin.

Demikian surat pernyataan ini kami buat untuk dipergunakan sebagaimana mestinya.

Surabaya, 07 Agustus 2020

Ruang Baca,



ABDUL MUNIR
NIP 196701261990041001

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