

BAB V

KESIMPULAN DAN SARAN

5.1. Kesimpulan

Berdasarkan hasil penelitian yang dibahas pada bab sebelumnya, telah dipaparkan hasil dan pembahasan atas pengujian untuk membuktikan pengaruh konsentrasi kepemilikan, pergantian komite audit, dan pergantian manajemen terhadap *auditor switching*. Berdasarkan hasil analisis dan pembahasan tersebut, maka dalam penelitian ini dapat disimpulkan bahwa pergantian komite audit dan pergantian manajemen berpengaruh terhadap *auditor switching*, sedangkan untuk variabel konsentrasi kepemilikan tidak berpengaruh terhadap *auditor switching*.

5.2. Implikasi Penelitian

Hasil penelitian menunjukkan bahwa variabel pergantian komite audit dan pergantian manajemen berpengaruh terhadap *auditor switching*. Hal ini menunjukkan bahwa pergantian komite audit yang diproksikan dengan pergantian keanggotaan komite audit memiliki peran yang besar terhadap perusahaan melakukan *auditor switching*, komite audit yang bertugas mengawasi kinerja auditor eksternal berperan penting dalam menentukan apakah perikatan auditor tersebut diperpanjang atau melakukan pergantian auditor. Kemudian, pergantian manajemen yang diproksikan dengan pergantian direktur utama memiliki peran yang besar dalam menentukan keputusan mengenai *auditor switching* yang sejalan dengan kebijakan baru terkait kebijakan akuntansi dan pemilihan auditor.

Pergantian auditor dapat terjadi ketika suatu perusahaan melakukan pergantian direktur utama ataupun komite audit yang kemudian merekomendasikan untuk melakukan *auditor switching* dengan alasan ketidaksesuaian kriteria maupun kebijakan baru yang dibuat. Dalam pergantian auditor, manajemen harus memastikan bahwa pergantian dilakukan dengan alasan yang dapat dipertanggungjawabkan agar pergantian tersebut tidak merugikan perusahaan dari aspek biaya maupun waktu dalam mengubah kebijakan sistem audit. Perusahaan harus lebih selektif dalam memilih auditor, banyak pertimbangan yang perlu dipikirkan sebelum memilih auditor yang sesuai agar perusahaan dapat memperoleh jasa audit yang baik dan berkualitas.

5.3. Keterbatasan

Keterbatasan pada penelitian yang telah dilakukan yaitu penelitian ini menggunakan laporan tahunan dan laporan keuangan, namun pada beberapa perusahaan tahun 2018-2021 terdapat data yang tidak lengkap dan beberapa perusahaan tidak menerbitkan laporan keuangan auditan, sehingga mengurangi jumlah sampel penelitian.

5.4. Saran

Berdasarkan dari penelitian yang telah dilakukan peneliti lakukan, maka saran yang dapat dilakukan oleh peneliti selanjutnya yaitu peneliti berikutnya dapat menggunakan proksi lain untuk mengukur variabel penelitian konsentrasi kepemilikan misalnya jumlah kepemilikan di atas 5%.

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LAMPIRAN

LAMPIRAN 1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
1	TCID	Mandom Indonesia Tbk.	2018	60.80%	1	0	0
			2019	62.90%	0	0	0
			2020	62.90%	1	1	0
			2021	64.70%	1	0	0
2	TELE	Omni Inovasi Indonesia Tbk.	2018	37.32%	0	0	0
			2019	37.32%	0	0	0
			2020	37.32%	0	0	0
			2021	37.32%	0	0	0
3	TFCO	Tifico Fiber Indonesia Tbk.	2018	33.08%	1	0	0
			2019	33.08%	0	0	0
			2020	33.08%	0	0	0
			2021	33.08%	1	0	0
4	TGKA	Tigaraksa Satria Tbk.	2018	36.56%	0	0	0
			2019	36.56%	0	0	0
			2020	36.56%	1	0	0
			2021	36.56%	0	0	0
5	TINS	Timah Tbk.	2018	65.00%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	65.00%	1	0	0
			2020	65.00%	1	0	0
			2021	65.00%	0	1	0
6	TIRT	Tirta Mahakam Resources Tbk	2018	77.82%	0	0	0
			2019	77.82%	0	0	0
			2020	81.17%	1	0	0
			2021	80.25%	1	0	0
7	AALI	Astra Agro Lestari Tbk.	2018	79.68%	1	0	0
			2019	79.68%	1	0	0
			2020	79.68%	1	0	0
			2021	79.68%	0	0	0
8	ABDA	Asuransi Bina Dana Arta Tbk.	2018	62.33%	1	0	0
			2019	62.33%	0	1	0
			2020	62.33%	0	0	0
			2021	62.33%	1	0	0
9	ABMM	ABM Investama Tbk.	2018	55.96%	0	0	0
			2019	55.96%	0	0	0
			2020	55.96%	0	0	0
			2021	53.56%	1	0	0
10	ACES	Ace Hardware Indonesia Tbk.	2018	59.97%	0	0	0
			2019	59.97%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	59.97%	1	0	0
			2021	59.97%	1	0	0
11	ACST	Acset Indonusa Tbk.	2018	50.10%	0	0	0
			2019	50.10%	1	0	0
			2020	64.84%	0	1	0
			2021	64.84%	1	0	0
12	ADES	Akasha Wira International Tbk.	2018	91.52%	0	0	0
			2019	91.52%	0	0	0
			2020	91.52%	0	0	0
			2021	91.52%	0	0	0
13	ADMF	Adira Dinamika Multi Finance T	2018	92.07%	0	0	0
			2019	92.07%	0	0	0
			2020	92.07%	0	0	0
			2021	92.07%	1	0	1
14	ADMG	Polychem Indonesia Tbk	2018	49.51%	0	0	0
			2019	49.51%	0	0	1
			2020	49.51%	1	0	0
			2021	49.51%	0	0	0
15	ADRO	Adaro Energy Indonesia Tbk.	2018	43.91%	1	0	0
			2019	43.91%	1	0	0
			2020	43.91%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	43.91%	0	0	0
16	AGII	Samator Indo Gas Tbk.	2018	40.54%	0	1	0
			2019	40.54%	1	0	1
			2020	40.54%	1	0	0
			2021	40.54%	1	0	1
17	AHAP	Asuransi Harta Aman Pratama Tb	2018	62.15%	0	0	0
			2019	62.15%	1	1	1
			2020	62.15%	0	0	0
			2021	62.15%	0	0	0
18	AISA	FKS Food Sejahtera Tbk.	2018	61.70%	0	1	0
			2019	61.45%	1	1	0
			2020	56.84%	0	0	0
			2021	56.84%	0	0	1
19	AKKU	Anugerah Kagum Karya Utama Tbk	2018	74.21%	0	0	0
			2019	74.21%	0	0	0
			2020	74.21%	1	1	0
			2021	74.21%	0	1	0
20	AKPI	Argha Karya Prima Industry Tbk	2018	32.11%	0	0	0
			2019	32.11%	0	0	0
			2020	35.66%	0	0	1
			2021	35.68%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
21	AKRA	AKR Corporindo Tbk.	2018	59.01%	0	0	0
			2019	59.01%	0	0	0
			2020	59.60%	1	0	0
			2021	59.60%	0	0	0
22	AKSI	Mineral Sumberdaya Mandiri Tbk	2018	98.25%	0	0	0
			2019	92.46%	0	0	1
			2020	92.46%	0	0	0
			2021	92.46%	0	0	0
23	ALDO	Alkindo Naratama Tbk.	2018	51.00%	0	0	0
			2019	51.00%	1	0	0
			2020	77.81%	0	0	0
			2021	68.75%	0	0	0
24	ALKA	Alakasa Industrindo Tbk	2018	37.10%	1	0	0
			2019	37.10%	0	0	0
			2020	37.10%	0	0	0
			2021	66.50%	0	0	0
25	ALMI	Alumindo Light Metal Industry	2018	77.03%	0	0	1
			2019	77.03%	1	0	1
			2020	77.03%	0	0	0
			2021	77.03%	0	1	0
26	AMRT						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Sumber Alfaria Trijaya Tbk.	2018	52.54%	0	0	0
			2019	52.54%	0	0	0
			2020	52.55%	1	0	0
			2021	52.74%	0	0	0
27	AMAG	Asuransi Multi Artha Guna Tbk.	2018	80.00%	0	1	0
			2019	80.00%	0	0	1
			2020	80.00%	0	0	0
			2021	80.00%	0	0	0
28	ANTM	Aneka Tambang Tbk.	2018	65.00%	0	0	0
			2019	65.00%	0	1	0
			2020	65.00%	1	0	0
			2021	65.00%	0	1	0
29	AMIN	Ateliers Mecaniques D Indonesi	2018	58.40%	0	0	0
			2019	58.40%	0	0	0
			2020	58.40%	0	0	0
			2021	58.40%	0	0	0
30	ALTO	Tri Banyan Tirta Tbk.	2018	39.05%	0	0	0
			2019	39.05%	0	0	1
			2020	40.33%	1	1	1
			2021	36.42%	1	1	0
31	ANJT	Austindo Nusantara Jaya Tbk.					
			2018	40.85%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	40.85%	0	0	0
			2020	40.85%	1	0	0
			2021	40.85%	0	1	0
32	AMFG	Asahimas Flat Glass Tbk.	2018	43.86%	0	0	0
			2019	44.53%	1	1	0
			2020	44.53%	0	0	0
			2021	44.53%	0	0	0
33	APIC	Pacific Strategic Financial Tb	2018	41.89%	0	0	1
			2019	41.89%	0	0	0
			2020	38.56%	0	0	0
			2021	27.81%	1	1	1
34	ARII	Atlas Resources Tbk.	2018	39.69%	0	0	0
			2019	39.69%	0	0	0
			2020	39.69%	0	0	0
			2021	34.83%	0	0	0
35	APII	Arita Prima Indonesia Tbk.	2018	58.00%	1	0	0
			2019	58.00%	0	0	0
			2020	58.00%	0	0	1
			2021	58.00%	0	0	1
36	ARNA	Arwana Citramulia Tbk.	2018	37.32%	0	0	0
			2019	37.32%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	37.32%	0	0	0
			2021	37.32%	0	0	0
37	APLI	Asiaplast Industries Tbk.	2018	58.80%	0	0	0
			2019	58.80%	0	0	0
			2020	58.80%	0	0	0
			2021	58.80%	0	0	0
38	ARTA	Arthavest Tbk	2018	88.69%	0	0	0
			2019	88.69%	0	0	0
			2020	88.69%	1	0	0
			2021	88.69%	0	0	0
39	APLN	Agung Podomoro Land Tbk.	2018	75.99%	0	0	1
			2019	80.42%	1	1	0
			2020	82.72%	1	0	1
			2021	82.72%	0	0	0
40	ARTI	Ratu Prabu Energi Tbk	2018	35.35%	1	0	0
			2019	33.06%	0	0	1
			2020	33.06%	0	0	1
			2021	33.06%	0	0	0
41	ARGO	Argo Pantes Tbk	2018	29.35%	0	0	0
			2019	29.35%	1	1	0
			2020	29.35%	0	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	29.35%	1	0	0
42	ASBI	Asuransi Bintang Tbk.	2018	35.46%	0	0	0
			2019	35.46%	0	0	0
			2020	35.46%	0	0	0
			2021	35.46%	0	0	0
43	ASDM	Asuransi Dayin Mitra Tbk.	2018	73.33%	0	0	0
			2019	73.33%	0	0	0
			2020	73.33%	1	0	0
			2021	73.33%	0	0	0
44	ASGR	Astra Graphia Tbk.	2018	76.87%	1	0	0
			2019	76.87%	0	0	0
			2020	76.87%	1	1	0
			2021	76.87%	0	0	0
45	ASII	Astra International Tbk.	2018	50.11%	0	0	0
			2019	50.11%	0	0	0
			2020	50.11%	1	1	0
			2021	50.11%	0	0	0
46	ASJT	Asuransi Jasa Tania Tbk.	2018	77.39%	1	0	0
			2019	77.39%	0	1	1
			2020	77.39%	1	0	0
			2021	77.39%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
47	ASRI	Alam Sutera Realty Tbk.	2018	25.21%	0	0	0
			2019	25.72%	0	0	0
			2020	25.72%	0	0	0
			2021	25.72%	1	0	0
48	ASRM	Asuransi Ramayana Tbk.	2018	27.69%	1	0	0
			2019	27.69%	1	0	0
			2020	31.00%	1	0	0
			2021	31.51%	0	0	0
49	ASSA	Adi Sarana Armada Tbk.	2018	25.08%	0	0	0
			2019	25.08%	0	0	0
			2020	25.08%	1	0	0
			2021	23.92%	0	0	0
50	AUTO	Astra Otoparts Tbk.	2018	80.00%	0	0	0
			2019	80.00%	1	0	0
			2020	80.00%	1	0	0
			2021	80.00%	1	0	0
51	BALI	Bali Towerindo Sentra Tbk.	2018	69.54%	0	0	0
			2019	64.78%	0	0	0
			2020	59.70%	0	0	0
			2021	59.70%	0	0	0
52	BAPA						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Bekasi Asri Pemula Tbk.	2018	33.94%	0	0	0
			2019	33.94%	1	1	0
			2020	33.94%	1	0	1
			2021	33.94%	1	0	1
53	BATA	Sepatu Bata Tbk.	2018	82.01%	1	0	0
			2019	82.01%	0	0	0
			2020	82.01%	0	0	0
			2021	82.01%	0	1	0
54	BAYU	Bayu Buana Tbk	2018	27.74%	0	0	0
			2019	27.74%	1	0	0
			2020	27.74%	1	0	0
			2021	28.08%	0	0	0
55	BBCA	Bank Central Asia Tbk.	2018	54.94%	0	0	0
			2019	54.94%	0	0	0
			2020	54.94%	0	0	0
			2021	54.94%	1	0	0
56	BBLD	Buana Finance Tbk.	2018	67.60%	1	0	0
			2019	67.60%	0	0	1
			2020	67.60%	0	0	1
			2021	67.60%	0	0	0
57	BBMD	Bank Mestika Dharma Tbk.	2018	89.44%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	89.44%	0	0	0
			2020	89.44%	1	0	0
			2021	89.44%	0	0	0
58	BBNI	Bank Negara Indonesia (Persero)	2018	60.00%	1	0	0
			2019	60.00%	0	0	0
			2020	60.00%	1	1	0
			2021	60.00%	1	0	1
59	BBRI	Bank Rakyat Indonesia (Persero)	2018	56.75%	0	0	0
			2019	56.75%	1	1	0
			2020	56.75%	1	0	0
			2021	56.75%	1	0	0
60	BBRM	Pelayaran Nasional Bina Buana	2018	34.80%	0	0	0
			2019	34.80%	0	0	0
			2020	34.80%	0	1	0
			2021	34.80%	1	0	0
61	BBTN	Bank Tabungan Negara (Persero)	2018	60.00%	1	0	0
			2019	60.00%	1	1	0
			2020	60.00%	1	1	0
			2021	60.00%	1	1	0
62	BCAP	MNC Kapital Indonesia Tbk.	2018	69.36%	1	1	0
			2019	58.89%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	54.07%	0	0	0
			2021	50.40%	1	0	0
63	BCIP	Bumi Citra Permai Tbk.	2018	22.85%	0	1	0
			2019	22.89%	0	0	0
			2020	22.89%	0	0	0
			2021	38.87%	0	0	0
64	BDMN	Bank Danamon Indonesia Tbk.	2018	40.00%	1	0	0
			2019	94.10%	0	1	0
			2020	92.47%	1	0	0
			2021	92.47%	1	0	1
65	BEKS	Bank Pembangunan Daerah Banten	2018	51.00%	1	0	0
			2019	51.00%	0	0	0
			2020	78.21%	1	0	0
			2021	66.11%	1	1	0
66	BEST	Bekasi Fajar Industrial Estate	2018	48.13%	0	0	0
			2019	48.13%	0	0	0
			2020	40.31%	1	0	0
			2021	40.31%	0	0	0
67	BFIN	BFI Finance Indonesia Tbk.	2018	42.80%	0	0	0
			2019	42.80%	0	0	0
			2020	42.81%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	42.81%	1	0	0
68	BIKA	Binakarya Jaya Abadi Tbk.	2018	34.36%	0	0	0
			2019	33.92%	1	0	0
			2020	33.92%	0	0	0
			2021	33.92%	0	0	0
69	BIMA	Primarindo Asia Infrastructure	2018	86.57%	0	0	0
			2019	86.57%	0	0	1
			2020	86.57%	0	0	0
			2021	86.57%	0	0	1
70	BIPI	Astrindo Nusantara Infrastrukt	2018	33.98%	0	0	0
			2019	30.53%	0	0	0
			2020	30.53%	0	0	0
			2021	27.64%	0	0	1
71	BIPP	Bhuwanatala Indah Permai Tbk.	2018	71.49%	0	0	0
			2019	71.49%	0	0	1
			2020	71.49%	0	0	1
			2021	71.49%	0	0	0
72	BIRD	Blue Bird Tbk.	2018	35.19%	0	0	0
			2019	35.84%	0	1	0
			2020	31.52%	1	0	0
			2021	31.50%	0	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
73	BISI	BISI International Tbk.	2018	31.00%	0	0	0
			2019	31.00%	1	0	0
			2020	31.00%	0	0	0
			2021	31.00%	0	1	0
74	BJBR	Bank Pembangunan Daerah Jawa B	2018	38.18%	1	1	1
			2019	38.18%	1	1	0
			2020	38.18%	0	0	0
			2021	38.18%	0	0	0
75	BJTM	Bank Pembangunan Daerah Jawa T	2018	51.25%	1	0	0
			2019	51.17%	1	1	0
			2020	51.13%	0	1	1
			2021	51.13%	1	0	1
76	BKDP	Bukit Darmo Property Tbk	2018	38.06%	0	0	1
			2019	34.60%	0	1	0
			2020	34.60%	0	1	0
			2021	34.60%	0	0	0
77	BKSL	Sentul City Tbk.	2018	42.55%	0	1	0
			2019	42.55%	0	0	0
			2020	52.68%	0	1	0
			2021	52.68%	1	0	0
78	BLTA						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Berlian Laju Tanker Tbk	2018	22.07%	0	0	0
			2019	17.61%	0	0	0
			2020	17.61%	0	0	0
			2021	17.61%	0	0	0
79	BLTZ	Graha Layar Prima Tbk.	2018	40.00%	1	1	0
			2019	51.00%	0	0	0
			2020	51.00%	1	0	0
			2021	51.00%	0	1	0
80	BMRI	Bank Mandiri (Persero) Tbk.	2018	60.00%	1	0	0
			2019	60.00%	1	1	0
			2020	60.00%	1	1	0
			2021	52.00%	1	0	1
81	BMSR	Bintang Mitra Semestaraya Tbk	2018	71.01%	0	0	0
			2019	71.01%	0	0	0
			2020	71.01%	0	0	0
			2021	71.01%	1	0	0
82	BMTR	Global Mediacom Tbk.	2018	54.22%	1	0	0
			2019	49.94%	0	0	0
			2020	45.75%	1	0	0
			2021	45.75%	0	0	0
83	BNBR	Bakrie & Brothers Tbk					
			2018	34.12%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	33.97%	0	1	0
			2020	33.97%	0	0	0
			2021	10.62%	1	0	0
84	BNGA	Bank CIMB Niaga Tbk.	2018	91.48%	0	0	0
			2019	91.48%	0	0	0
			2020	91.48%	1	0	0
			2021	91.48%	0	1	0
85	BNII	Bank Maybank Indonesia Tbk.	2018	45.02%	1	0	0
			2019	45.02%	0	0	0
			2020	45.02%	1	0	0
			2021	45.02%	1	0	0
86	BNLI	Bank Permata Tbk.	2018	44.56%	1	0	0
			2019	44.56%	0	0	0
			2020	98.71%	1	0	0
			2021	98.71%	0	1	0
87	BOLT	Garuda Metalindo Tbk.	2018	57.60%	1	0	0
			2019	57.60%	0	0	0
			2020	57.60%	0	0	0
			2021	57.60%	0	0	0
88	BPFI	Woori Finance Indonesia Tbk.	2018	37.01%	0	0	0
			2019	74.33%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	74.33%	0	0	0
			2021	74.22%	0	0	0
89	BPII	Batavia Prosperindo Internasio	2018	42.02%	0	0	0
			2019	47.72%	0	0	0
			2020	47.72%	0	0	0
			2021	47.72%	0	0	0
90	BRAM	Indo Kordsa Tbk.	2018	61.59%	0	0	1
			2019	61.59%	0	0	0
			2020	61.59%	0	1	0
			2021	61.59%	0	0	0
91	BRMS	Bumi Resources Minerals Tbk.	2018	35.73%	0	0	0
			2019	35.73%	0	1	0
			2020	31.36%	0	0	0
			2021	22.25%	0	0	1
92	BRNA	Berlina Tbk.	2018	54.57%	0	0	0
			2019	54.57%	0	1	0
			2020	54.57%	1	1	0
			2021	54.57%	1	0	1
93	BRPT	Barito Pacific Tbk.	2018	73.20%	0	0	0
			2019	71.82%	1	0	1
			2020	72.18%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	70.85%	0	0	0
94	BSDE	Bumi Serpong Damai Tbk.	2018	26.57%	0	0	0
			2019	26.57%	0	0	0
			2020	31.43%	0	0	0
			2021	32.13%	1	0	0
95	BSIM	Bank Sinarmas Tbk.	2018	55.59%	0	0	0
			2019	59.77%	0	0	0
			2020	58.13%	0	0	0
			2021	59.99%	1	0	0
96	BSSR	Baramulti Suksessarana Tbk.	2018	50.00%	0	1	0
			2019	50.00%	0	1	0
			2020	50.00%	0	1	0
			2021	50.00%	1	0	0
97	BSWD	Bank Of India Indonesia Tbk.	2018	76.00%	0	0	0
			2019	76.00%	0	0	0
			2020	76.00%	0	0	1
			2021	76.00%	1	1	0
98	BTEK	Bumi Teknokultura Unggul Tbk	2018	47.50%	0	0	1
			2019	41.60%	1	0	0
			2020	40.50%	1	1	0
			2021	41.60%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
99	BTEL	Bakrie Telecom Tbk.	2018	16.83%	1	0	1
			2019	16.83%	1	1	0
			2020	16.81%	0	0	0
			2021	16.81%	0	0	0
100	BTON	Betonjaya Manunggal Tbk.	2018	79.86%	1	0	1
			2019	79.86%	0	0	0
			2020	79.86%	0	0	0
			2021	79.86%	0	0	0
101	BTPN	Bank BTPN Tbk.	2018	39.92%	0	0	0
			2019	92.43%	1	1	1
			2020	92.43%	1	0	0
			2021	92.43%	0	0	0
102	BUDI	Budi Starch & Sweetener Tbk.	2018	26.70%	0	0	0
			2019	31.15%	0	0	0
			2020	31.15%	0	0	0
			2021	31.15%	0	0	0
103	BUKK	Bukaka Teknik Utama Tbk.	2018	42.60%	1	0	0
			2019	42.60%	0	0	0
			2020	42.60%	0	0	0
			2021	42.60%	0	0	1
104	BULL						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Buana Lintas Lautan Tbk.	2018	13.75%	0	0	0
			2019	16.88%	0	0	0
			2020	11.75%	1	0	0
			2021	19.78%	1	1	0
105	BUMI	Bumi Resources Tbk.	2018	22.67%	0	0	0
			2019	22.67%	0	0	0
			2020	21.80%	0	0	0
			2021	19.99%	0	1	0
106	BUVA	Bukit Uluwatu Villa Tbk.	2018	27.80%	0	0	1
			2019	27.80%	0	0	0
			2020	27.80%	1	0	0
			2021	27.80%	1	0	0
107	BWPT	Eagle High Plantations Tbk.	2018	37.70%	0	0	0
			2019	37.70%	0	1	1
			2020	37.70%	1	0	0
			2021	37.70%	0	0	0
108	BYAN	Bayan Resources Tbk.	2018	51.76%	0	0	0
			2019	53.86%	0	0	0
			2020	54.03%	1	0	0
			2021	55.19%	1	0	0
109	CASS	Cardig Aero Services Tbk.					
			2018	25.79%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	25.79%	1	0	1
			2020	23.86%	0	1	0
			2021	23.58%	1	0	0
110	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	87.02%	0	0	0
			2019	87.02%	0	0	0
			2020	87.02%	0	0	0
			2021	87.02%	0	0	0
111	CENT	Centratama Telekomunikasi Indo	2018	39.26%	0	0	0
			2019	35.92%	0	0	0
			2020	41.81%	0	0	0
			2021	76.80%	1	0	0
112	CFIN	Clipan Finance Indonesia Tbk.	2018	51.49%	1	0	0
			2019	51.49%	0	0	1
			2020	51.48%	0	0	0
			2021	51.49%	0	1	0
113	CINT	Chitose Internasional Tbk.	2018	70.67%	0	0	0
			2019	71.54%	0	0	0
			2020	70.22%	1	1	0
			2021	70.22%	1	0	0
114	CITA	Cita Mineral Investindo Tbk.	2018	91.02%	1	0	0
			2019	72.96%	0	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	62.10%	0	0	0
			2021	60.63%	0	0	0
115	CLPI	Colorpak Indonesia Tbk.	2018	51.00%	0	0	0
			2019	51.00%	0	0	0
			2020	51.00%	0	0	0
			2021	51.00%	1	0	0
116	CMNP	Citra Marga Nusaphala Persada	2018	47.16%	1	1	0
			2019	60.92%	1	0	0
			2020	60.92%	1	0	0
			2021	58.99%	1	0	0
117	CMPP	AirAsia Indonesia Tbk.	2018	49.25%	1	0	0
			2019	49.25%	1	0	0
			2020	49.25%	0	0	0
			2021	49.25%	0	0	0
118	CNKO	Exploitasi Energi Indonesia Tb	2018	9.60%	0	0	0
			2019	9.60%	0	1	1
			2020	9.60%	0	0	0
			2021	9.60%	0	0	0
119	CPIN	Charoen Pokphand Indonesia Tbk	2018	55.53%	0	0	0
			2019	55.53%	1	0	0
			2020	55.53%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	55.53%	1	0	0
120	CPRO	Central Proteina Prima Tbk.	2018	23.00%	1	0	0
			2019	22.86%	0	1	0
			2020	22.71%	0	0	0
			2021	45.15%	1	0	0
121	CSAP	Catur Sentosa Adiprana Tbk.	2018	32.01%	0	0	0
			2019	32.01%	0	0	0
			2020	32.01%	0	0	0
			2021	32.01%	0	0	0
122	CTBN	Citra Tubindo Tbk.	2018	48.23%	0	0	0
			2019	48.23%	1	1	1
			2020	48.23%	0	0	0
			2021	48.23%	0	0	0
123	CTRA	Ciputra Development Tbk.	2018	46.96%	0	0	0
			2019	46.96%	0	0	0
			2020	52.77%	1	0	0
			2021	53.24%	0	0	0
124	CTTH	Citatah Tbk.	2018	18.90%	0	0	0
			2019	18.90%	1	0	0
			2020	18.90%	0	0	0
			2021	18.90%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
125	DART	Duta Anggada Realty Tbk.	2018	48.02%	0	0	0
			2019	47.51%	0	0	0
			2020	47.51%	1	0	0
			2021	47.51%	1	0	0
126	DEFI	Danasupra Erapacific Tbk.	2018	21.30%	0	0	0
			2019	20.92%	1	1	0
			2020	23.58%	0	0	0
			2021	23.58%	0	1	0
127	DEWA	Darma Henwa Tbk	2018	17.46%	1	0	0
			2019	17.46%	0	1	0
			2020	17.46%	0	0	0
			2021	17.46%	0	1	0
128	DGIK	Nusa Konstruksi Enjiniring Tbk	2018	33.03%	0	0	0
			2019	34.12%	1	0	0
			2020	34.12%	0	0	1
			2021	51.85%	1	1	0
129	DILD	Intiland Development Tbk.	2018	15.42%	0	0	0
			2019	19.27%	0	0	0
			2020	15.69%	0	0	0
			2021	15.01%	0	0	0
130	DKFT						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Central Omega Resources Tbk.	2018	77.97%	0	0	0
			2019	72.84%	0	0	0
			2020	66.92%	1	0	0
			2021	59.76%	0	0	0
131	DLTA	Delta Djakarta Tbk.	2018	58.33%	0	0	0
			2019	58.33%	0	0	1
			2020	58.33%	1	0	0
			2021	58.33%	1	0	0
132	DMAS	Puradelta Lestari Tbk.	2018	57.28%	0	0	0
			2019	57.28%	0	0	0
			2020	57.28%	0	0	0
			2021	57.28%	1	0	0
133	DNAR	Bank Oke Indonesia Tbk.	2018	99.00%	0	0	0
			2019	93.66%	1	0	0
			2020	92.26%	0	0	0
			2021	90.47%	1	1	0
134	DNET	Indoritel Makmur Internasional	2018	39.35%	0	0	0
			2019	39.35%	0	0	0
			2020	39.35%	1	0	0
			2021	39.35%	0	0	0
135	DOID	Delta Dunia Makmur Tbk.					
			2018	37.90%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	37.87%	0	0	0
			2020	37.87%	0	0	0
			2021	37.86%	0	1	0
136	DPNS	Duta Pertiwi Nusantara Tbk.	2018	51.18%	0	0	0
			2019	51.18%	1	0	0
			2020	51.18%	1	0	0
			2021	51.18%	1	0	0
137	DSFI	Dharma Samudera Fishing Indust	2018	29.64%	0	1	0
			2019	69.29%	1	0	0
			2020	69.29%	1	0	1
			2021	69.29%	0	0	0
138	DSNG	Dharma Satya Nusantara Tbk.	2018	27.63%	0	0	0
			2019	27.56%	0	0	0
			2020	27.56%	0	0	0
			2021	27.63%	1	0	0
139	DSSA	Dian Swastatika Sentosa Tbk	2018	59.90%	0	0	0
			2019	59.90%	1	0	0
			2020	59.90%	0	0	0
			2021	59.90%	0	0	0
140	DUTI	Duta Pertiwi Tbk	2018	88.56%	0	0	0
			2019	88.56%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	88.56%	0	0	0
			2021	88.56%	0	0	0
141	DVLA	Darya-Varia Laboratoria Tbk.	2018	92.13%	0	0	0
			2019	92.13%	0	0	0
			2020	92.13%	0	1	0
			2021	92.13%	0	0	0
142	DYAN	Dyandra Media International Tb	2018	51.57%	1	0	1
			2019	51.47%	0	1	0
			2020	51.47%	0	1	0
			2021	51.47%	1	1	0
143	ECII	Electronic City Indonesia Tbk.	2018	25.57%	1	0	0
			2019	25.57%	1	1	0
			2020	29.79%	0	1	0
			2021	29.79%	1	0	0
144	EKAD	Ekadharna International Tbk.	2018	77.53%	0	0	0
			2019	78.47%	0	0	1
			2020	79.53%	0	0	1
			2021	80.50%	0	0	0
145	ELSA	Elnusa Tbk.	2018	41.10%	0	0	0
			2019	41.10%	1	1	0
			2020	41.10%	1	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	51.10%	0	1	0
146	ELTY	Bakrieland Development Tbk.	2018	6.59%	0	0	0
			2019	5.12%	1	0	0
			2020	5.12%	0	0	1
			2021	5.12%	0	0	0
147	EMDE	Megapolitan Developments Tbk.	2018	66.78%	0	0	0
			2019	66.78%	0	0	0
			2020	66.78%	1	0	1
			2021	66.78%	0	0	0
148	EMTK	Elang Mahkota Teknologi Tbk.	2018	24.91%	0	0	0
			2019	24.90%	1	0	0
			2020	25.53%	0	0	0
			2021	23.26%	0	0	0
149	ENRG	Energi Mega Persada Tbk.	2018	62.97%	1	0	0
			2019	72.86%	0	0	0
			2020	72.86%	1	0	0
			2021	72.86%	0	0	0
150	EPMT	Enseval Putera Megatrading Tbk	2018	91.80%	1	0	0
			2019	92.47%	1	0	0
			2020	92.47%	0	0	0
			2021	92.47%	1	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
151	ERAA	Erajaya Swasembada Tbk.	2018	54.51%	0	0	0
			2019	54.51%	1	0	0
			2020	54.51%	0	0	0
			2021	54.51%	0	0	0
152	ESSA	Surya Esa Perkasa Tbk.	2018	25.30%	0	0	0
			2019	25.30%	0	0	1
			2020	23.10%	0	1	0
			2021	23.10%	0	0	0
153	ESTI	Ever Shine Tex Tbk.	2018	86.89%	0	0	0
			2019	87.00%	0	0	1
			2020	87.00%	0	0	0
			2021	87.00%	1	0	0
154	ETWA	Eterindo Wahanatama Tbk	2018	21.83%	0	0	0
			2019	21.83%	0	0	1
			2020	21.83%	0	0	0
			2021	21.83%	0	1	0
155	EXCL	XL Axiata Tbk.	2018	66.40%	0	0	0
			2019	66.40%	1	0	0
			2020	66.25%	0	0	0
			2021	61.16%	1	0	0
156	FAST						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Fast Food Indonesia Tbk.	2018	43.84%	0	0	0
			2019	43.84%	0	0	0
			2020	39.84%	0	0	0
			2021	39.84%	0	0	0
157	FASW	Fajar Surya Wisesa Tbk.	2018	51.48%	0	0	0
			2019	55.24%	0	1	1
			2020	55.24%	0	0	1
			2021	55.24%	0	0	0
158	FISH	FKS Multi Agro Tbk.	2018	79.06%	0	0	0
			2019	79.06%	0	1	0
			2020	79.06%	1	0	0
			2021	79.06%	0	0	0
159	FREN	Smartfren Telecom Tbk.	2018	43.30%	0	0	0
			2019	36.60%	0	0	0
			2020	30.30%	0	0	0
			2021	25.89%	1	0	0
160	GAMA	Aksara Global Development Tbk.	2018	35.97%	0	0	1
			2019	24.00%	1	0	0
			2020	24.00%	1	0	0
			2021	24.00%	0	0	1
161	GDST	Gunawan Dianjaya Steel Tbk.					
			2018	86.94%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	86.94%	1	0	0
			2020	86.94%	0	0	0
			2021	86.94%	0	0	0
162	GEMA	Gema Grahasarana Tbk.	2018	74.74%	1	0	0
			2019	74.74%	0	0	0
			2020	74.74%	1	0	0
			2021	74.74%	0	0	1
163	GEMS	Golden Energy Mines Tbk.	2018	67.00%	0	0	0
			2019	67.00%	0	0	0
			2020	67.00%	0	0	0
			2021	62.50%	0	0	0
164	GGRM	Gudang Garam Tbk.	2018	69.29%	0	0	0
			2019	69.29%	0	0	0
			2020	69.29%	0	0	0
			2021	69.29%	0	0	0
165	GIAA	Garuda Indonesia (Persero) Tbk	2018	60.54%	1	1	1
			2019	60.54%	1	1	0
			2020	60.54%	1	0	0
			2021	60.54%	1	0	0
166	GJTL	Gajah Tunggal Tbk.	2018	49.51%	1	1	0
			2019	49.51%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	49.51%	0	0	0
			2021	49.51%	0	0	0
167	GMTD	Gowa Makassar Tourism Developm	2018	32.50%	1	0	0
			2019	32.50%	0	0	0
			2020	32.50%	0	0	0
			2021	32.50%	0	1	0
168	GOLD	Visi Telekomunikasi Infrastruk	2018	51.00%	1	0	0
			2019	51.09%	0	0	1
			2020	51.09%	0	0	0
			2021	52.09%	1	0	0
169	GPRA	Perdana Gapuraprima Tbk.	2018	36.25%	0	0	0
			2019	41.34%	1	1	0
			2020	40.72%	1	0	0
			2021	55.16%	0	0	0
170	GSMF	Equity Development Investment	2018	84.84%	0	0	0
			2019	83.76%	0	0	0
			2020	67.76%	0	0	0
			2021	82.34%	1	0	0
171	GTBO	Garda Tujuh Buana Tbk	2018	33.40%	0	0	0
			2019	33.40%	0	0	1
			2020	33.40%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	33.40%	0	0	1
172	GWSA	Greenwood Sejahtera Tbk.	2018	56.25%	0	0	1
			2019	56.25%	0	0	0
			2020	56.25%	0	0	1
			2021	56.25%	0	0	0
173	GZCO	Gozco Plantations Tbk.	2018	28.37%	1	1	1
			2019	28.37%	0	0	1
			2020	28.37%	1	0	0
			2021	28.37%	0	0	0
174	HADE	Himalaya Energi Perkasa Tbk.	2018	43.26%	0	0	0
			2019	43.26%	1	0	0
			2020	43.26%	0	0	1
			2021	43.26%	0	0	0
175	HDFA	Radana Bhaskara Finance Tbk.	2018	70.78%	0	0	0
			2019	54.35%	0	0	0
			2020	59.26%	0	0	1
			2021	55.23%	1	1	0
176	HDTX	Panasia Indo Resources Tbk.	2018	27.77%	0	1	0
			2019	27.77%	0	0	0
			2020	27.77%	0	0	0
			2021	27.77%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
177	HERO	Hero Supermarket Tbk.	2018	63.59%	1	1	0
			2019	63.59%	0	0	0
			2020	63.59%	1	0	0
			2021	63.59%	0	0	0
178	HEXA	Hexindo Adiperkasa Tbk.	2018	48.59%	0	0	0
			2019	48.59%	1	0	0
			2020	48.59%	1	1	0
			2021	48.59%	1	0	0
179	HITS	Humpuss Intermoda Transportasi	2018	45.52%	1	1	0
			2019	45.52%	0	0	0
			2020	45.52%	1	0	0
			2021	45.52%	1	1	0
180	HMSP	H.M. Sampoerna Tbk.	2018	92.50%	0	0	0
			2019	92.50%	0	0	0
			2020	92.50%	1	0	0
			2021	92.50%	0	0	0
181	HRUM	Harum Energy Tbk.	2018	74.05%	0	0	1
			2019	79.10%	0	0	0
			2020	79.79%	1	0	0
			2021	79.79%	0	0	0
182	IATA						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		MNC Energy Investments Tbk.	2018	9.71%	0	0	1
			2019	9.05%	1	0	0
			2020	8.76%	0	0	0
			2021	7.58%	0	0	0
183	IBFN	Intan Baru Prana Tbk.					
			2018	55.07%	1	0	0
			2019	55.07%	1	0	0
			2020	55.07%	0	0	0
			2021	55.07%	0	0	0
184	IBST	Inti Bangun Sejahtera Tbk.					
			2018	61.88%	0	0	0
			2019	61.88%	0	0	0
			2020	61.88%	0	0	0
			2021	61.88%	1	0	0
185	ICBP	Indofood CBP Sukses Makmur Tbk					
			2018	80.53%	0	0	0
			2019	80.53%	0	0	0
			2020	80.53%	0	0	0
			2021	80.53%	1	0	0
186	IGAR	Champion Pacific Indonesia Tbk					
			2018	79.42%	0	0	0
			2019	79.42%	0	0	0
			2020	79.42%	1	0	0
			2021	79.42%	0	0	0
187	IIKP	Inti Agri Resources Tbk					
			2018	10.01%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	11.58%	0	0	1
			2020	12.32%	0	0	0
			2021	12.32%	0	0	1
188	IKAI	Intikeramik Alamasri Industri	2018	17.56%	1	0	0
			2019	22.84%	1	0	0
			2020	19.89%	0	0	1
			2021	19.89%	0	0	0
189	IKBI	Sumi Indo Kabel Tbk.	2018	92.20%	0	0	0
			2019	92.20%	0	0	0
			2020	92.20%	0	0	0
			2021	92.20%	1	1	0
190	IMAS	Indomobil Sukses Internasional	2018	71.49%	0	0	0
			2019	71.49%	0	0	0
			2020	49.49%	0	0	0
			2021	49.49%	0	0	0
191	IMJS	Indomobil Multi Jasa Tbk.	2018	91.03%	1	0	0
			2019	91.97%	0	0	0
			2020	91.97%	0	0	0
			2021	91.97%	0	0	0
192	IMPC	Impack Pratama Industri Tbk.	2018	45.60%	0	0	0
			2019	45.60%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	45.60%	1	0	1
			2021	44.72%	0	0	0
193	INAI	Indal Aluminium Industry Tbk.	2018	32.98%	1	0	0
			2019	32.98%	0	0	0
			2020	32.98%	0	0	0
			2021	32.98%	0	0	0
194	INCI	Intanwijaya Internasional Tbk	2018	18.80%	0	0	1
			2019	18.80%	0	0	0
			2020	18.80%	0	0	0
			2021	18.80%	0	0	0
195	INCO	Vale Indonesia Tbk.	2018	58.73%	1	0	0
			2019	58.73%	1	0	1
			2020	43.79%	1	0	0
			2021	43.79%	0	1	0
196	INDF	Indofood Sukses Makmur Tbk.	2018	50.07%	1	0	0
			2019	50.07%	0	0	0
			2020	50.07%	0	0	0
			2021	50.07%	1	0	0
197	INDR	Indo-Rama Synthetics Tbk.	2018	34.03%	1	0	0
			2019	34.03%	0	0	1
			2020	38.92%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	65.38%	0	0	0
198	INDS	Indospring Tbk.	2018	88.11%	0	0	0
			2019	88.11%	0	0	0
			2020	88.11%	1	0	0
			2021	88.11%	0	1	0
199	INDX	Tanah Laut Tbk	2018	56.28%	0	0	0
			2019	56.28%	0	0	1
			2020	56.28%	0	0	0
			2021	56.28%	0	0	0
200	INDY	Indika Energy Tbk.	2018	37.79%	1	0	0
			2019	37.79%	0	0	1
			2020	37.79%	1	0	0
			2021	37.79%	0	0	0
201	INKP	Indah Kiat Pulp & Paper Tbk.	2018	52.72%	0	0	0
			2019	53.25%	0	0	0
			2020	53.25%	0	0	0
			2021	53.25%	1	0	0
202	INPP	Indonesian Paradise Property T	2018	37.00%	0	0	0
			2019	37.00%	0	1	0
			2020	42.75%	0	1	0
			2021	42.75%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
203	INRU	Toba Pulp Lestari Tbk.	2018	92.42%	1	0	0
			2019	92.42%	0	0	1
			2020	92.42%	0	0	0
			2021	92.42%	0	1	0
204	INTA	Intraco Penta Tbk.	2018	23.03%	0	0	0
			2019	22.96%	0	0	0
			2020	22.93%	0	0	0
			2021	22.93%	0	0	0
205	INTP	Indocement Tunggul Prakarsa Tb	2018	51.00%	0	0	0
			2019	51.00%	1	0	0
			2020	51.00%	0	0	1
			2021	51.00%	1	0	0
206	IPOL	Indopoly Swakarsa Industry Tbk	2018	29.54%	0	0	0
			2019	29.54%	0	0	0
			2020	29.54%	1	0	0
			2021	29.54%	0	0	0
207	ISSP	Steel Pipe Industry of Indones	2018	55.94%	0	0	0
			2019	55.94%	0	0	0
			2020	55.94%	0	0	0
			2021	55.94%	0	0	0
208	ITMA						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Sumber Energi Andalan Tbk.	2018	92.50%	0	0	1
			2019	43.91%	1	1	0
			2020	48.07%	0	0	1
			2021	48.07%	0	0	0
209	ITMG	Indo Tambangraya Megah Tbk.	2018	65.14%	1	0	0
			2019	65.14%	1	0	0
			2020	65.14%	0	1	0
			2021	65.14%	0	0	0
210	JAWA	Jaya Agra Wattie Tbk.	2018	86.90%	0	0	0
			2019	80.00%	0	0	0
			2020	80.00%	1	0	0
			2021	80.00%	0	0	0
211	JECC	Jembo Cable Company Tbk.	2018	52.57%	0	0	0
			2019	52.57%	1	0	1
			2020	52.57%	1	0	0
			2021	52.57%	1	0	1
212	JIHD	Jakarta International Hotels &	2018	40.03%	1	0	0
			2019	40.03%	0	0	0
			2020	40.03%	0	1	0
			2021	40.03%	1	0	0
213	JKON	Jaya Konstruksi Manggala Prata					
			2018	60.89%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	60.89%	0	0	0
			2020	60.89%	1	0	0
			2021	60.89%	0	1	0
214	JKSW	Jakarta Kyoei Steel Works Tbk.	2018	30.56%	1	1	1
			2019	30.56%	1	0	0
			2020	30.56%	0	0	0
			2021	30.56%	1	0	1
215	JPFA	Japfa Comfeed Indonesia Tbk.	2018	52.43%	0	0	0
			2019	52.43%	0	0	0
			2020	54.47%	0	0	0
			2021	55.00%	1	0	0
216	JRPT	Jaya Real Property Tbk.	2018	63.59%	1	0	0
			2019	63.59%	0	0	0
			2020	63.59%	1	0	0
			2021	63.59%	0	0	0
217	JSMR	Jasa Marga (Persero) Tbk.	2018	70.00%	1	0	0
			2019	70.00%	1	0	0
			2020	70.00%	1	1	0
			2021	70.00%	1	0	0
218	JSPT	Jakarta Setiabudi Internasional	2018	57.67%	0	0	0
			2019	57.67%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	57.67%	0	0	0
			2021	57.67%	1	0	1
219	JTPE	Jasuindo Tiga Perkasa Tbk.	2018	65.67%	0	0	0
			2019	45.67%	0	0	0
			2020	45.67%	1	0	0
			2021	45.67%	0	0	0
220	KBLI	KMI Wire & Cable Tbk.	2018	49.83%	0	1	0
			2019	49.83%	1	1	1
			2020	49.47%	0	0	1
			2021	49.47%	1	0	1
221	KBLM	Kabelindo Murni Tbk.	2018	34.73%	1	0	0
			2019	34.73%	1	0	0
			2020	34.73%	0	0	0
			2021	34.73%	1	0	0
222	KBLV	First Media Tbk.	2018	34.98%	1	0	0
			2019	34.98%	0	0	0
			2020	43.58%	1	0	0
			2021	39.71%	1	0	0
223	KDSI	Kedawung Setia Industrial Tbk.	2018	78.44%	0	0	0
			2019	78.44%	0	0	0
			2020	78.44%	0	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	78.50%	1	0	0
224	KIAS	Keramika Indonesia Assosiasi T	2018	96.31%	0	1	0
			2019	92.04%	0	1	0
			2020	92.04%	0	0	0
			2021	92.04%	1	0	0
225	KICI	Kedaung Indah Can Tbk	2018	43.62%	0	0	0
			2019	43.62%	0	0	0
			2020	43.62%	0	0	0
			2021	43.62%	0	0	0
226	KIJA	Kawasan Industri Jababeka Tbk.	2018	21.09%	1	0	0
			2019	21.09%	0	0	0
			2020	21.09%	0	0	0
			2021	21.09%	1	0	0
227	KKG I	Resource Alam Indonesia Tbk.	2018	31.37%	0	0	0
			2019	26.37%	0	0	0
			2020	26.37%	1	0	0
			2021	26.37%	0	0	0
228	KLBF	Kalbe Farma Tbk.	2018	10.19%	0	0	0
			2019	10.19%	0	0	0
			2020	10.29%	1	0	0
			2021	10.29%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
229	KOBX	Kobexindo Tractors Tbk.	2018	88.42%	1	0	0
			2019	88.42%	0	0	0
			2020	88.42%	0	0	0
			2021	89.45%	0	1	0
230	KOIN	Kokoh Inti Arebama Tbk	2018	90.62%	0	0	0
			2019	90.62%	0	0	0
			2020	90.62%	0	1	0
			2021	90.62%	1	0	0
231	KOPI	Mitra Energi Persada Tbk.	2018	62.97%	1	0	0
			2019	72.86%	0	0	0
			2020	72.86%	1	0	0
			2021	72.86%	0	0	0
232	KPIG	MNC Land Tbk.	2018	18.57%	0	0	0
			2019	16.73%	0	0	1
			2020	19.50%	1	0	0
			2021	19.50%	0	0	0
233	KRAS	Krakatau Steel (Persero) Tbk.	2018	80.00%	0	1	0
			2019	80.00%	0	0	1
			2020	80.00%	1	0	0
			2021	80.00%	0	0	0
234	LAPD						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Leyand International Tbk.	2018	30.25%	0	0	1
			2019	30.25%	0	0	0
			2020	30.25%	0	0	0
			2021	30.25%	0	0	0
235	LEAD	Logindo Samudramakmur Tbk.					
			2018	31.98%	1	0	0
			2019	31.98%	0	0	0
			2020	32.55%	0	0	0
			2021	32.55%	0	0	0
236	LINK	Link Net Tbk.					
			2018	33.45%	0	1	0
			2019	35.55%	0	0	0
			2020	35.55%	1	0	1
			2021	35.55%	0	0	0
237	LION	Lion Metal Works Tbk.					
			2018	28.85%	1	0	0
			2019	28.85%	1	0	0
			2020	28.85%	0	0	0
			2021	28.85%	0	0	0
238	LMPI	Langgeng Makmur Industri Tbk.					
			2018	38.24%	0	0	1
			2019	38.24%	0	0	0
			2020	38.24%	0	0	0
			2021	38.24%	0	0	0
239	LPCK	Lippo Cikarang Tbk					
			2018	42.20%	1	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	77.84%	0	0	0
			2020	80.83%	0	0	0
			2021	80.83%	1	1	0
240	LPGI	Lippo General Insurance Tbk.	2018	65.79%	1	0	0
			2019	65.79%	0	0	0
			2020	65.79%	0	0	0
			2021	65.79%	0	0	0
241	LPKR	Lippo Karawaci Tbk.	2018	46.45%	1	0	0
			2019	22.18%	1	0	0
			2020	27.50%	0	0	0
			2021	27.47%	1	0	0
242	LPLI	Star Pacific Tbk	2018	57.01%	1	0	1
			2019	57.01%	1	1	1
			2020	57.01%	1	0	0
			2021	57.01%	0	0	0
243	LPPF	Matahari Department Store Tbk.	2018	17.48%	1	0	0
			2019	18.18%	0	0	0
			2020	19.42%	1	0	0
			2021	32.02%	1	0	0
244	LPPS	Lenox Pasifik Investama Tbk.	2018	67.52%	0	0	0
			2019	67.52%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	67.52%	1	1	1
			2021	67.52%	0	0	0
245	LRNA	Eka Sari Lorena Transport Tbk.	2018	57.14%	0	0	0
			2019	57.14%	0	0	0
			2020	57.14%	0	0	0
			2021	57.14%	0	0	1
246	LSIP	PP London Sumatra Indonesia Tb	2018	59.51%	1	0	0
			2019	59.51%	1	0	0
			2020	59.51%	0	0	0
			2021	59.51%	0	0	0
247	LTLS	Lautan Luas Tbk.	2018	53.44%	0	0	0
			2019	53.44%	1	0	0
			2020	54.71%	0	0	0
			2021	54.71%	0	0	0
248	MAGP	Multi Agro Gemilang Plantation	2018	79.06%	0	0	0
			2019	79.06%	0	1	0
			2020	79.06%	1	0	0
			2021	79.06%	0	0	0
249	MAIN	Malindo Feedmill Tbk.	2018	57.27%	0	1	0
			2019	57.27%	0	0	0
			2020	57.27%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	57.27%	0	0	0
250	MAMI	Mas Murni Indonesia Tbk	2018	12.05%	1	0	0
			2019	30.07%	0	0	1
			2020	27.63%	0	0	1
			2021	27.63%	0	0	0
251	MAPI	Mitra Adiperkasa Tbk.	2018	51.00%	1	0	0
			2019	51.00%	0	0	1
			2020	51.00%	1	0	0
			2021	51.00%	0	0	0
252	MASA	Multistrada Arah Sarana Tbk.	2018	20.60%	0	0	0
			2019	99.64%	1	1	1
			2020	99.64%	0	0	0
			2021	99.64%	0	0	0
253	MAYA	Bank Mayapada Internasional Tb	2018	40.00%	0	0	1
			2019	37.33%	0	0	0
			2020	37.33%	0	0	0
			2021	29.89%	1	0	0
254	MBAP	Mitrabara Adiperdana Tbk.	2018	60.00%	0	1	0
			2019	60.00%	0	0	0
			2020	60.00%	1	1	1
			2021	60.00%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
255	MBSS	Mitrabahtera Segara Sejati Tbk	2018	51.00%	1	0	0
			2019	51.00%	1	1	1
			2020	51.00%	1	0	0
			2021	82.50%	1	1	0
256	MBTO	Martina Berto Tbk.	2018	66.82%	0	0	0
			2019	66.82%	0	0	0
			2020	66.82%	0	0	0
			2021	66.82%	0	0	0
257	MCOR	Bank China Construction Bank I	2018	60.00%	0	1	0
			2019	60.00%	1	0	1
			2020	60.00%	0	0	0
			2021	60.00%	1	0	0
258	MDIA	Intermedia Capital Tbk.	2018	90.00%	0	0	0
			2019	90.00%	1	0	0
			2020	90.00%	1	1	0
			2021	90.00%	1	0	1
259	MDKA	Merdeka Copper Gold Tbk.	2018	20.76%	1	1	0
			2019	19.74%	0	0	0
			2020	19.13%	1	0	0
			2021	18.29%	0	1	0
260	MDLN						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Modernland Realty Tbk.	2018	13.40%	0	0	0
			2019	13.60%	0	0	0
			2020	13.58%	0	0	0
			2021	15.94%	0	0	0
261	MDRN	Modern Internasional Tbk.					
			2018	32.16%	1	0	0
			2019	34.07%	1	0	1
			2020	35.23%	1	0	0
			2021	35.23%	1	0	0
262	MEDC	Medco Energi Internasional Tbk					
			2018	50.44%	0	0	0
			2019	50.28%	0	0	0
			2020	51.63%	0	0	0
			2021	51.88%	1	0	0
263	MEGA	Bank Mega Tbk.					
			2018	58.02%	0	0	0
			2019	58.02%	0	0	1
			2020	58.02%	0	0	0
			2021	58.02%	0	0	0
264	MERK	Merck Tbk.					
			2018	73.99%	0	0	0
			2019	73.99%	0	0	0
			2020	73.99%	0	1	0
			2021	73.99%	1	0	0
265	META	Nusantara Infrastructure Tbk.					
			2018	74.23%	1	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	73.86%	0	0	0
			2020	74.65%	0	0	0
			2021	74.65%	0	0	0
266	MFIN	Mandala Multifinance Tbk.	2018	70.42%	1	0	1
			2019	70.42%	0	0	0
			2020	70.42%	0	0	0
			2021	70.42%	0	0	0
267	MFMI	Multifiling Mitra Indonesia Tb	2018	65.99%	1	0	0
			2019	65.99%	1	0	0
			2020	65.99%	0	0	0
			2021	99.35%	1	1	0
268	MGNA	Magna Investama Mandiri Tbk.	2018	17.94%	0	0	0
			2019	17.94%	0	0	0
			2020	17.94%	0	1	0
			2021	17.94%	0	0	0
269	MICE	Multi Indocitra Tbk.	2018	44.81%	0	0	0
			2019	44.81%	0	0	0
			2020	44.81%	0	0	0
			2021	45.37%	0	0	0
270	MIDI	Midi Utama Indonesia Tbk.	2018	86.72%	0	0	0
			2019	86.72%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	86.72%	1	0	0
			2021	89.43%	0	0	0
271	MIKA	Mitra Keluarga Karyasehat Tbk.	2018	61.34%	0	0	0
			2019	61.86%	1	0	1
			2020	61.89%	1	0	0
			2021	62.64%	0	0	0
272	MIRA	Mitra International Resources	2018	19.17%	0	0	0
			2019	19.17%	1	0	0
			2020	19.17%	0	0	1
			2021	19.17%	1	0	0
273	MITI	Mitra Investindo Tbk.	2018	48.87%	0	0	0
			2019	48.87%	0	0	0
			2020	48.87%	1	0	0
			2021	77.09%	1	1	0
274	MKPI	Metropolitan Kentjana Tbk.	2018	47.44%	0	0	0
			2019	47.44%	0	0	0
			2020	47.44%	1	0	0
			2021	47.44%	0	0	0
275	MLBI	Multi Bintang Indonesia Tbk.	2018	81.78%	0	0	0
			2019	81.78%	0	1	1
			2020	81.78%	1	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	81.78%	0	0	0
276	MLIA	Mulia Industrindo Tbk	2018	43.11%	1	0	0
			2019	41.45%	0	0	1
			2020	41.45%	0	0	0
			2021	41.45%	1	0	0
277	MMLP	Mega Manunggal Property Tbk.	2018	32.79%	0	0	0
			2019	32.79%	0	0	0
			2020	32.79%	0	1	0
			2021	32.79%	0	0	0
278	MNCN	Media Nusantara Citra Tbk.	2018	65.14%	1	0	0
			2019	65.00%	0	0	0
			2020	52.66%	1	0	0
			2021	52.67%	0	1	0
279	MPMX	Mitra Pinasthika Mustika Tbk.	2018	48.62%	0	1	0
			2019	52.21%	1	0	0
			2020	52.21%	0	0	0
			2021	56.69%	0	0	0
280	MRAT	Mustika Ratu Tbk.	2018	71.26%	0	0	0
			2019	71.26%	0	1	0
			2020	71.26%	0	0	0
			2021	71.26%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
281	MREI	Maskapai Reasuransi Indonesia	2018	20.00%	0	0	0
			2019	20.00%	1	0	0
			2020	20.53%	0	1	0
			2021	20.53%	1	0	0
282	MSKY	MNC Sky Vision Tbk.	2018	97.55%	0	0	0
			2019	91.90%	0	1	0
			2020	91.90%	0	0	0
			2021	91.90%	1	1	0
283	MTDL	Metrodata Electronics Tbk.	2018	35.83%	0	0	0
			2019	35.83%	0	0	1
			2020	35.83%	1	0	0
			2021	35.83%	0	0	1
284	MTFN	Capitalinc Investment Tbk.	2018	21.10%	0	0	0
			2019	21.10%	1	1	1
			2020	21.10%	1	0	0
			2021	21.10%	0	1	0
285	MTLA	Metropolitan Land Tbk.	2018	37.50%	0	0	1
			2019	37.50%	0	0	0
			2020	37.50%	0	0	0
			2021	37.52%	1	1	1
286	MYOH						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Samindo Resources Tbk.	2018	59.03%	1	0	0
			2019	59.03%	0	1	0
			2020	59.03%	1	0	0
			2021	59.03%	0	0	0
287	MYOR	Mayora Indah Tbk.	2018	32.93%	1	0	0
			2019	32.93%	0	0	0
			2020	32.93%	0	0	0
			2021	32.93%	0	0	0
288	MYTX	Asia Pacific Investama Tbk.	2018	58.77%	0	1	0
			2019	65.51%	0	0	1
			2020	65.51%	0	1	1
			2021	65.51%	0	0	0
289	NELY	Pelayaran Nelly Dwi Putri Tbk.	2018	84.89%	0	0	0
			2019	84.89%	0	0	0
			2020	84.89%	0	1	0
			2021	84.89%	0	0	0
290	NIKL	Pelat Timah Nusantara Tbk.	2018	35.00%	1	0	0
			2019	35.00%	1	0	1
			2020	35.00%	1	1	0
			2021	35.00%	1	0	1
291	NIRO	City Retail Developments Tbk.	2018	45.91%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	51.00%	0	0	0
			2020	51.00%	0	0	0
			2021	51.00%	0	0	0
292	NISP	Bank OCBC NISP Tbk.	2018	85.08%	1	0	0
			2019	85.08%	0	0	0
			2020	85.08%	1	0	0
			2021	85.08%	0	0	0
293	NOBU	Bank Nationalnobu Tbk.	2018	22.53%	0	0	0
			2019	22.53%	0	0	0
			2020	22.53%	0	0	0
			2021	22.53%	0	0	0
294	NRCA	Nusa Raya Cipta Tbk.	2018	64.76%	1	0	0
			2019	64.76%	1	0	0
			2020	65.42%	0	0	0
			2021	65.42%	1	0	0
295	OCAP	Onix Capital Tbk.	2018	35.00%	0	0	0
			2019	35.00%	0	1	0
			2020	35.00%	1	0	0
			2021	35.00%	0	0	0
296	OKAS	Ancora Indonesia Resources Tbk	2018	52.00%	0	1	0
			2019	52.00%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	52.00%	1	0	0
			2021	52.00%	1	0	0
297	PADI	Minna Padi Investama Sekuritas	2018	11.65%	0	0	1
			2019	3.28%	0	0	0
			2020	2.91%	1	0	0
			2021	2.92%	0	0	0
298	PANR	Panorama Sentrawisata Tbk.	2018	64.25%	0	0	0
			2019	64.25%	1	0	0
			2020	64.25%	0	0	0
			2021	64.25%	0	0	0
299	PANS	Panin Sekuritas Tbk.	2018	30.00%	0	0	0
			2019	30.00%	0	0	0
			2020	30.00%	0	0	0
			2021	30.00%	1	0	0
300	PBRX	Pan Brothers Tbk.	2018	27.98%	0	0	0
			2019	27.98%	0	0	0
			2020	27.98%	0	0	0
			2021	27.99%	1	0	0
301	PDES	Destinasi Tirta Nusantara Tbk	2018	62.94%	0	0	0
			2019	62.94%	1	0	0
			2020	62.94%	0	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	62.94%	0	0	0
302	PGAS	Perusahaan Gas Negara Tbk.	2018	56.97%	1	1	0
			2019	56.97%	1	0	0
			2020	56.97%	1	1	0
			2021	56.97%	1	1	0
303	PGLI	Pembangunan Graha Lestari Inda	2018	46.82%	0	0	0
			2019	46.82%	0	0	1
			2020	46.82%	0	0	0
			2021	46.82%	0	0	1
304	PICO	Pelangi Indah Canindo Tbk	2018	48.01%	0	0	0
			2019	47.93%	1	0	0
			2020	33.17%	0	0	1
			2021	33.29%	0	0	0
305	PJAA	Pembangunan Jaya Ancol Tbk.	2018	72.00%	1	0	0
			2019	72.00%	1	1	0
			2020	72.00%	0	0	0
			2021	72.00%	1	0	0
306	PLIN	Plaza Indonesia Realty Tbk.	2018	40.03%	1	0	0
			2019	95.37%	1	0	1
			2020	96.61%	0	0	0
			2021	96.61%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
307	PNBN	Bank Pan Indonesia Tbk	2018	46.04%	0	0	0
			2019	46.04%	0	0	1
			2020	46.04%	1	0	0
			2021	46.04%	0	0	0
308	PNBS	Bank Panin Dubai Syariah Tbk.	2018	53.70%	0	1	0
			2019	53.70%	0	0	1
			2020	69.93%	1	0	0
			2021	67.30%	1	0	0
309	PNIN	Paninvest Tbk.	2018	29.71%	0	0	0
			2019	29.71%	0	0	0
			2020	29.71%	1	0	0
			2021	29.71%	1	0	0
310	PNLF	Panin Financial Tbk.	2018	62.48%	0	0	0
			2019	62.48%	0	0	0
			2020	62.48%	1	0	0
			2021	62.48%	1	1	0
311	PNSE	Pudjiadi & Sons Tbk.	2018	55.70%	1	0	0
			2019	55.70%	0	0	0
			2020	55.70%	0	0	0
			2021	55.70%	0	0	0
312	POLY						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Asia Pacific Fibers Tbk	2018	57.85%	0	0	0
			2019	57.85%	0	0	0
			2020	57.85%	0	0	0
			2021	57.85%	0	0	0
313	POOL	Pool Advista Indonesia Tbk.	2018	18.64%	0	0	1
			2019	7.43%	0	0	0
			2020	7.42%	1	1	0
			2021	7.42%	0	0	1
314	PPRO	PP Properti Tbk.	2018	64.96%	0	0	0
			2019	64.96%	1	0	0
			2020	64.96%	1	1	0
			2021	64.96%	0	1	1
315	PRAS	Prima Alloy Steel Universal Tb	2018	54.06%	0	0	1
			2019	54.06%	0	0	1
			2020	54.06%	0	0	1
			2021	54.06%	0	0	1
316	PSDN	Prasidha Aneka Niaga Tbk	2018	46.93%	0	0	0
			2019	46.93%	0	0	0
			2020	48.83%	0	0	1
			2021	48.55%	0	0	0
317	PSKT	Red Planet Indonesia Tbk.					
			2018	72.85%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	72.85%	0	0	0
			2020	46.74%	1	0	0
			2021	31.23%	0	0	0
318	PTBA	Bukit Asam Tbk.	2018	65.02%	1	0	0
			2019	65.93%	0	0	1
			2020	65.93%	1	0	0
			2021	65.93%	1	1	0
319	PTIS	Indo Straits Tbk.	2018	81.82%	0	0	1
			2019	81.82%	0	0	0
			2020	81.82%	0	0	0
			2021	81.82%	0	0	0
320	PTPP	PP (Persero) Tbk.	2018	51.00%	0	1	1
			2019	51.00%	1	0	0
			2020	51.00%	0	1	1
			2021	51.00%	0	0	0
321	PTRO	Petrosea Tbk.	2018	69.80%	1	0	0
			2019	69.80%	0	0	1
			2020	69.80%	1	0	0
			2021	69.80%	0	0	0
322	PTSN	Sat Nusapersada Tbk	2018	66.47%	0	0	0
			2019	66.47%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	66.47%	0	0	0
			2021	66.47%	0	0	0
323	PTSP	Pioneerindo Gourmet Internatio	2018	26.88%	0	0	0
			2019	26.88%	0	0	0
			2020	26.88%	0	1	0
			2021	27.63%	0	0	0
324	PUDP	Pudjiadi Prestige Tbk.	2018	44.54%	0	0	0
			2019	44.54%	1	0	0
			2020	44.54%	0	0	0
			2021	44.54%	0	0	1
325	PWON	Pakuwon Jati Tbk.	2018	68.68%	0	0	0
			2019	68.68%	0	0	1
			2020	68.68%	0	0	0
			2021	68.68%	1	0	0
326	RAJA	Rukun Raharja Tbk.	2018	32.60%	0	0	0
			2019	32.60%	0	0	0
			2020	32.60%	0	0	0
			2021	32.74%	0	0	1
327	RALS	Ramayana Lestari Sentosa Tbk.	2018	58.80%	1	0	0
			2019	58.80%	0	0	0
			2020	58.80%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	62.64%	1	0	0
328	RANC	Supra Boga Lestari Tbk.	2018	26.88%	0	0	0
			2019	26.88%	0	0	0
			2020	26.88%	0	0	0
			2021	70.56%	0	0	0
329	RBMS	Ristia Bintang Mahkotasejati T	2018	54.73%	0	0	0
			2019	51.84%	0	0	0
			2020	51.88%	1	1	1
			2021	51.88%	0	0	0
330	RDTX	Roda Vivatex Tbk	2018	37.76%	1	0	0
			2019	37.76%	0	0	0
			2020	37.74%	0	0	0
			2021	37.72%	0	0	0
331	RELI	Reliance Sekuritas Indonesia T	2018	86.49%	0	0	0
			2019	86.49%	1	1	1
			2020	86.49%	1	0	0
			2021	86.49%	0	1	0
332	RICY	Ricky Putra Globalindo Tbk	2018	19.48%	0	0	0
			2019	19.48%	0	0	0
			2020	19.48%	0	0	0
			2021	19.48%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
333	RIGS	Rig Tenders Indonesia Tbk.	2018	80.54%	0	0	0
			2019	80.54%	0	0	0
			2020	80.54%	0	0	0
			2021	80.54%	1	1	1
334	RMBA	Bentoel Internasional Investam	2018	92.48%	0	0	0
			2019	92.48%	0	1	1
			2020	92.48%	0	0	0
			2021	99.94%	0	1	0
335	RODA	Pikko Land Development Tbk.	2018	26.38%	0	0	0
			2019	26.47%	0	0	0
			2020	26.52%	1	1	0
			2021	26.52%	1	0	0
336	ROTI	Nippon Indosari Corpindo Tbk.	2018	25.77%	0	0	0
			2019	25.77%	0	0	0
			2020	25.77%	0	0	0
			2021	25.77%	0	0	0
337	RUIS	Radiant Utama Interinsco Tbk.	2018	27.53%	0	0	1
			2019	27.53%	0	0	0
			2020	27.53%	0	0	0
			2021	27.53%	0	0	1
338	SAFE	Steady Safe Tbk					

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2018	77.67%	1	0	1
			2019	72.82%	0	0	0
			2020	77.71%	1	0	0
			2021	80.53%	0	0	0
339	SAME	Sarana Meditama Metropolitan T	2018	83.85%	0	0	0
			2019	73.33%	0	1	0
			2020	71.88%	1	1	1
			2021	75.25%	0	0	0
340	SCCO	Supreme Cable Manufacturing &	2018	29.67%	0	0	0
			2019	29.67%	1	0	0
			2020	33.56%	0	0	0
			2021	33.56%	1	0	0
341	SCMA	Surya Citra Media Tbk.	2018	60.87%	0	0	0
			2019	62.08%	1	0	0
			2020	71.31%	0	0	0
			2021	71.36%	0	0	0
342	SCPI	Organon Pharma Indonesia Tbk.	2018	98.41%	0	1	0
			2019	98.41%	0	0	0
			2020	98.79%	0	0	0
			2021	98.79%	0	1	0
343	SDMU	Sidomulyo Selaras Tbk.	2018	45.30%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	45.30%	0	0	0
			2020	45.30%	0	0	0
			2021	45.30%	0	0	0
344	SDPC	Millennium Pharmacon Internati	2018	73.43%	0	0	0
			2019	73.43%	0	0	0
			2020	73.43%	1	1	0
			2021	73.43%	1	0	1
345	SDRA	Bank Woori Saudara Indonesia 1	2018	79.88%	0	1	0
			2019	79.88%	1	0	0
			2020	79.88%	1	0	0
			2021	84.20%	1	1	1
346	SGRO	Sampoerna Agro Tbk.	2018	69.68%	0	0	0
			2019	69.68%	0	1	0
			2020	69.68%	0	0	0
			2021	69.68%	1	0	0
347	SIDO	Industri Jamu dan Farmasi Sido	2018	81.60%	1	1	0
			2019	81.60%	1	0	0
			2020	81.60%	0	0	0
			2021	60.50%	1	0	0
348	SILO	Siloam International Hospitals	2018	42.55%	0	0	0
			2019	42.55%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	46.86%	1	0	0
			2021	46.86%	0	1	0
349	SIMP	Salim Ivomas Pratama Tbk.	2018	73.46%	0	0	0
			2019	73.46%	1	0	0
			2020	73.46%	0	0	0
			2021	73.46%	0	0	0
350	SIPD	Sreeya Sewu Indonesia Tbk.	2018	86.17%	0	1	0
			2019	86.21%	1	0	0
			2020	86.86%	1	0	0
			2021	87.43%	0	0	0
351	SKBM	Sekar Bumi Tbk.	2018	32.14%	0	0	0
			2019	32.14%	1	0	0
			2020	32.14%	1	0	0
			2021	32.06%	0	0	0
352	SKLT	Sekar Laut Tbk.	2018	26.78%	0	0	0
			2019	26.78%	0	0	0
			2020	26.78%	1	0	0
			2021	42.34%	1	0	0
353	SMAR	Smart Tbk.	2018	92.40%	0	0	0
			2019	92.40%	0	0	0
			2020	92.40%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	92.40%	0	0	0
354	SMBR	Semen Baturaja Tbk.	2018	75.51%	1	1	0
			2019	75.51%	0	0	1
			2020	75.51%	1	0	1
			2021	75.51%	1	0	0
355	SMCB	Solusi Bangun Indonesia Tbk.	2018	80.64%	0	0	0
			2019	98.31%	1	1	1
			2020	98.31%	1	0	0
			2021	83.52%	0	0	0
356	SMDM	Suryamas Dutamakmur Tbk.	2018	72.96%	0	0	0
			2019	72.96%	0	0	0
			2020	72.96%	1	0	0
			2021	88.99%	0	0	0
357	SMDR	Samudera Indonesia Tbk.	2018	57.98%	0	0	0
			2019	57.98%	0	0	1
			2020	57.98%	0	1	0
			2021	57.98%	1	0	0
358	SMGR	Semen Indonesia (Persero) Tbk.	2018	51.01%	1	0	0
			2019	51.01%	0	0	1
			2020	51.01%	1	0	0
			2021	51.01%	1	1	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
359	SMMA	Sinarmas Multiartha Tbk.	2018	51.11%	0	0	0
			2019	51.11%	1	0	0
			2020	51.13%	0	0	0
			2021	51.13%	1	1	0
360	SMMT	Golden Eagle Energy Tbk.	2018	79.43%	0	0	0
			2019	79.43%	0	0	1
			2020	79.43%	0	0	0
			2021	83.65%	0	0	0
361	SMRA	Summarecon Agung Tbk.	2018	33.55%	0	0	0
			2019	33.52%	1	0	0
			2020	33.78%	1	0	0
			2021	33.83%	0	0	0
362	SMRU	SMR Utama Tbk.	2018	52.30%	0	0	0
			2019	52.30%	0	0	1
			2020	52.30%	0	0	0
			2021	52.30%	1	0	0
363	SMSM	Selamat Sempurna Tbk.	2018	58.13%	0	0	0
			2019	58.13%	0	0	0
			2020	58.13%	0	0	0
			2021	58.13%	0	0	0
364	SOCI	Soechi Lines Tbk.					

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2018	79.90%	0	0	0
			2019	79.90%	0	0	0
			2020	79.90%	0	0	0
			2021	79.90%	0	0	0
365	SONA	Sona Topas Tourism Industry Tb	2018	45.00%	1	0	0
			2019	45.00%	1	0	0
			2020	45.00%	1	0	0
			2021	45.00%	0	0	0
366	SPMA	Suparma Tbk.	2018	37.24%	0	0	0
			2019	32.52%	0	0	0
			2020	32.52%	0	0	0
			2021	31.48%	0	1	0
367	SQMI	Wilton Makmur Indonesia Tbk.	2018	80.00%	0	0	1
			2019	94.75%	1	1	0
			2020	89.99%	0	0	0
			2021	84.37%	0	0	0
368	SRIL	Sri Rejeki Isman Tbk.	2018	59.03%	0	0	0
			2019	59.03%	0	0	0
			2020	59.03%	0	0	0
			2021	59.03%	0	0	0
369	SRSN	Indo Acidatama Tbk	2018	22.75%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	22.75%	1	0	0
			2020	22.75%	0	0	0
			2021	22.75%	0	0	0
370	SRTG	Saratoga Investama Sedaya Tbk.	2018	31.68%	0	0	0
			2019	32.72%	1	0	0
			2020	33.10%	0	0	0
			2021	33.10%	0	0	0
371	SSIA	Surya Semesta Internusa Tbk.	2018	9.47%	0	0	0
			2019	9.13%	0	0	0
			2020	9.15%	1	0	0
			2021	9.15%	0	0	0
372	SSMS	Sawit Sumbermas Sarana Tbk.	2018	53.75%	0	0	0
			2019	53.75%	1	0	0
			2020	55.27%	0	0	0
			2021	55.49%	0	0	0
373	SSTM	Sunson Textile Manufacture Tbk	2018	40.99%	0	0	0
			2019	40.99%	0	0	0
			2020	40.99%	0	0	1
			2021	40.99%	0	0	0
374	STAR	Buana Artha Anugerah Tbk.	2018	40.78%	0	0	0
			2019	40.78%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	32.19%	1	0	0
			2021	32.19%	0	0	1
375	STTP	Siantar Top Tbk.	2018	56.76%	0	1	0
			2019	56.76%	0	0	0
			2020	56.76%	0	0	0
			2021	56.76%	0	0	1
376	SULI	SLJ Global Tbk.	2018	25.68%	0	0	0
			2019	25.69%	0	0	1
			2020	25.69%	1	0	0
			2021	25.69%	0	0	0
377	SUPR	Solusi Tunas Pratama Tbk.	2018	43.20%	0	0	0
			2019	43.20%	0	0	0
			2020	43.20%	1	0	0
			2021	94.03%	0	1	1
378	TALF	Tunas Alfin Tbk.	2018	88.15%	0	0	0
			2019	88.15%	0	0	0
			2020	88.15%	0	0	0
			2021	88.15%	0	0	0
379	TARA	Agung Semesta Sejahtera Tbk.	2018	24.97%	0	0	0
			2019	15.04%	0	0	0
			2020	15.04%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	15.04%	0	1	1
380	TAXI	Express Transindo Utama Tbk.	2018	51.00%	1	0	0
			2019	18.44%	0	1	1
			2020	18.44%	1	0	0
			2021	22.39%	0	0	1
381	TBIG	Tower Bersama Infrastructure T	2018	30.73%	0	0	0
			2019	30.54%	0	0	0
			2020	35.85%	1	0	0
			2021	35.85%	0	0	0
382	TBLA	Tunas Baru Lampung Tbk.	2018	28.08%	0	0	0
			2019	28.08%	0	0	0
			2020	28.08%	0	0	0
			2021	28.08%	0	0	0
383	TBMS	Tembaga Mulia Semanan Tbk.	2018	42.42%	0	0	0
			2019	42.42%	0	0	0
			2020	42.42%	0	0	0
			2021	42.42%	0	1	0
384	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	2018	59.67%	0	0	0
			2019	59.67%	0	0	0
			2020	59.67%	0	0	0
			2021	59.67%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
385	TLKM	Telkom Indonesia (Persero) Tbk	2018	52.09%	0	0	0
			2019	52.09%	1	1	0
			2020	52.09%	1	0	0
			2021	52.09%	1	0	0
386	TMPO	Tempo Intimedia Tbk.	2018	24.28%	0	0	0
			2019	24.28%	0	0	0
			2020	24.28%	1	0	0
			2021	24.28%	0	1	0
387	TOTL	Total Bangun Persada Tbk.	2018	56.50%	1	0	0
			2019	56.50%	0	0	0
			2020	56.50%	0	0	0
			2021	56.50%	0	0	0
388	TOTO	Surya Toto Indonesia Tbk.	2018	37.90%	0	0	0
			2019	37.90%	0	0	0
			2020	37.90%	0	0	0
			2021	37.90%	0	0	0
389	TOWR	Sarana Menara Nusantara Tbk.	2018	50.05%	1	0	0
			2019	50.05%	1	0	0
			2020	52.03%	0	0	0
			2021	54.36%	0	0	0
390	TPIA						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Chandra Asri Petrochemical Tbk	2018	41.51%	0	0	0
			2019	41.88%	0	0	1
			2020	41.88%	0	0	0
			2021	34.63%	1	0	0
391	TRIM	Trimegah Sekuritas Indonesia T	2018	49.23%	1	0	0
			2019	49.23%	0	0	0
			2020	49.23%	0	0	0
			2021	49.23%	0	0	0
392	TRIO	Trikomsel Oke Tbk.	2018	25.53%	0	0	0
			2019	25.53%	0	0	1
			2020	36.86%	0	0	0
			2021	36.86%	0	0	0
393	TRIS	Trisula International Tbk.	2018	40.12%	1	0	0
			2019	66.67%	0	0	0
			2020	66.81%	0	0	0
			2021	66.85%	1	0	0
394	TRST	Trias Sentosa Tbk.	2018	26.60%	0	0	1
			2019	26.60%	0	0	0
			2020	26.60%	0	0	0
			2021	26.60%	0	0	0
395	TRUS	Trust Finance Indonesia Tbk	2018	30.00%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	30.00%	0	0	0
			2020	30.00%	0	0	0
			2021	30.00%	0	0	1
396	TSPC	Tempo Scan Pacific Tbk.	2018	79.91%	0	0	0
			2019	80.44%	0	0	0
			2020	81.65%	0	1	0
			2021	82.15%	0	1	0
397	TURI	Tunas Ridean Tbk.	2018	46.24%	0	0	0
			2019	46.24%	1	0	0
			2020	46.24%	0	0	0
			2021	46.24%	0	0	0
398	ULTJ	Ultra Jaya Milk Industry & Tra	2018	43.98%	0	0	0
			2019	43.98%	1	0	0
			2020	43.98%	0	0	0
			2021	44.26%	0	0	0
399	UNIC	Unggul Indah Cahaya Tbk.	2018	36.35%	0	0	0
			2019	36.35%	0	0	0
			2020	36.35%	0	0	0
			2021	36.35%	1	0	0
400	UNSP	Bakrie Sumatera Plantations Tb	2018	17.46%	1	0	0
			2019	9.33%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	12.66%	0	0	0
			2021	13.88%	0	0	0
401	UNTR	United Tractors Tbk.	2018	59.50%	1	0	0
			2019	59.50%	0	1	0
			2020	59.50%	0	0	0
			2021	59.50%	1	0	0
402	UNVR	Unilever Indonesia Tbk.	2018	85.00%	0	0	0
			2019	85.00%	1	0	0
			2020	85.00%	0	1	0
			2021	85.00%	1	0	0
403	VICO	Victoria Investama Tbk.	2018	68.16%	0	0	0
			2019	68.16%	0	0	0
			2020	68.16%	0	0	1
			2021	61.96%	0	0	0
404	VINS	Victoria Insurance Tbk.	2018	73.28%	0	0	0
			2019	73.15%	0	0	0
			2020	72.95%	0	0	1
			2021	72.95%	1	0	0
405	VIVA	Visi Media Asia Tbk.	2018	53.69%	1	0	0
			2019	53.69%	1	0	0
			2020	53.69%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	53.69%	0	0	1
406	VOKS	Voksel Electric Tbk.	2018	30.08%	0	0	0
			2019	30.08%	0	0	0
			2020	30.08%	0	0	0
			2021	30.08%	0	0	0
407	VRNA	Mizuho Leasing Indonesia Tbk.	2018	57.54%	0	0	0
			2019	67.44%	0	1	1
			2020	67.44%	1	0	0
			2021	67.44%	1	0	0
408	WICO	Wicaksana Overseas Internation	2018	70.10%	1	1	0
			2019	64.90%	0	0	0
			2020	64.90%	1	0	1
			2021	64.90%	0	1	0
409	WIIM	Wismilak Inti Makmur Tbk.	2018	16.14%	0	0	0
			2019	16.14%	0	0	0
			2020	16.14%	0	0	0
			2021	16.14%	0	0	0
410	WIKA	Wijaya Karya (Persero) Tbk.	2018	65.05%	1	1	1
			2019	65.05%	0	0	0
			2020	65.04%	1	1	0
			2021	65.05%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
411	WINS	Wintermar Offshore Marine Tbk.	2018	35.04%	0	0	0
			2019	35.00%	0	0	0
			2020	35.00%	1	0	0
			2021	34.17%	1	0	0
412	WOMF	Wahana Ottomitra Multiartha Tb	2018	68.55%	0	0	0
			2019	68.55%	0	0	0
			2020	68.55%	1	0	0
			2021	67.49%	0	0	0
413	WSKT	Waskita Karya (Persero) Tbk.	2018	66.04%	1	1	1
			2019	66.04%	0	0	0
			2020	66.04%	0	1	0
			2021	82.48%	1	0	1
414	WTON	Wijaya Karya Beton Tbk.	2018	60.00%	1	0	1
			2019	60.00%	1	0	0
			2020	60.00%	1	0	0
			2021	60.00%	0	0	0
415	YULE	Yulie Sekuritas Indonesia Tbk.	2018	11.90%	1	1	0
			2019	11.90%	0	0	0
			2020	11.90%	0	0	0
			2021	11.90%	0	0	1
416	SHIP						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Sillo Maritime Perdana Tbk.	2018	44.85%	0	0	0
			2019	44.85%	0	0	0
			2020	44.85%	0	0	0
			2021	44.85%	0	0	0
417	CASA	Capital Financial Indonesia Tb	2018	60.26%	0	0	0
			2019	75.01%	1	0	1
			2020	74.45%	0	0	0
			2021	69.50%	0	1	1
418	DAYA	Duta Intidaya Tbk.	2018	73.87%	0	0	0
			2019	73.87%	0	0	0
			2020	73.87%	1	0	0
			2021	73.87%	1	0	0
419	DPUM	Dua Putra Utama Makmur Tbk.	2018	50.47%	1	0	0
			2019	50.47%	1	0	0
			2020	50.47%	0	0	1
			2021	47.47%	0	0	1
420	IDPR	Indonesia Pondasi Raya Tbk.	2018	83.17%	0	0	0
			2019	83.17%	0	0	0
			2020	84.75%	0	0	0
			2021	85.34%	0	0	1
421	JGLE	Graha Andrasentra Propertindo					
			2018	38.76%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	38.76%	1	0	0
			2020	38.76%	0	0	1
			2021	38.76%	1	1	0
422	KINO	Kino Indonesia Tbk.	2018	69.50%	1	0	0
			2019	69.50%	0	0	0
			2020	70.00%	0	0	0
			2021	70.00%	1	0	0
423	MKNT	Mitra Komunikasi Nusantara Tbk	2018	59.09%	0	0	0
			2019	47.24%	0	0	1
			2020	47.24%	1	0	0
			2021	44.94%	1	0	0
424	MTRA	Mitra Pemuda Tbk.	2018	77.14%	0	0	1
			2019	77.14%	0	0	1
			2020	77.14%	0	0	1
			2021	77.14%	0	0	0
425	POWR	Cikarang Listrindo Tbk.	2018	30.52%	0	0	0
			2019	31.07%	0	0	0
			2020	31.12%	0	0	0
			2021	31.10%	0	0	0
426	INCF	Indo Komoditi Korpora Tbk.	2018	38.45%	1	0	0
			2019	38.45%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	38.45%	0	0	1
			2021	37.37%	0	0	0
427	WSBP	Waskita Beton Precast Tbk.	2018	60.00%	1	0	1
			2019	60.00%	0	0	0
			2020	60.00%	1	1	0
			2021	60.00%	1	1	1
428	PBSA	Paramita Bangun Sarana Tbk.	2018	46.10%	1	1	0
			2019	46.10%	0	0	0
			2020	46.16%	1	0	0
			2021	46.16%	0	0	0
429	PRDA	Prodia Widyahusada Tbk.	2018	57.00%	1	0	1
			2019	57.00%	0	0	0
			2020	57.00%	0	0	0
			2021	57.00%	1	0	0
430	BOGA	Bintang Oto Global Tbk.	2018	24.19%	0	0	0
			2019	19.27%	1	0	1
			2020	29.50%	0	1	0
			2021	29.50%	1	1	0
431	PORT	Nusantara Pelabuhan Handal Tbk	2018	74.06%	0	0	0
			2019	74.06%	0	0	0
			2020	74.06%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	74.06%	0	0	0
432	CARS	Industri dan Perdagangan Bintr	2018	79.38%	0	0	0
			2019	44.38%	0	0	0
			2020	17.96%	1	0	0
			2021	17.85%	0	0	1
433	MINA	Sanurhasta Mitra Tbk.	2018	74.29%	0	0	0
			2019	51.82%	0	0	0
			2020	45.71%	0	0	0
			2021	45.71%	0	0	0
434	CLEO	Sariguna Primatirta Tbk.	2018	55.67%	0	0	0
			2019	55.67%	0	0	0
			2020	55.79%	0	0	0
			2021	55.79%	0	0	0
435	CSIS	Cahayasakti Investindo Sukses	2018	57.23%	0	0	1
			2019	57.00%	1	1	0
			2020	57.00%	0	0	0
			2021	57.00%	0	0	0
436	TGRA	Terregra Asia Energy Tbk.	2018	32.91%	0	0	0
			2019	24.65%	0	0	0
			2020	24.65%	1	0	0
			2021	24.99%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
437	TOPS	Totalindo Eka Persada Tbk.	2018	57.65%	0	0	0
			2019	61.07%	0	0	0
			2020	58.75%	1	0	0
			2021	52.40%	0	0	0
438	KMTR	Kirana Megatara Tbk.	2018	47.50%	1	0	0
			2019	62.50%	0	0	0
			2020	62.50%	1	0	0
			2021	62.50%	0	0	0
439	MAPB	MAP Boga Adiperkasa Tbk.	2018	79.10%	0	0	0
			2019	79.10%	0	0	1
			2020	79.10%	1	0	0
			2021	79.10%	1	0	0
440	WOOD	Integra Indocabinet Tbk.	2018	78.60%	0	0	0
			2019	78.60%	1	0	0
			2020	71.87%	0	0	0
			2021	71.89%	0	0	0
441	HRTA	Hartadinata Abadi Tbk.	2018	73.01%	0	0	0
			2019	70.85%	1	0	0
			2020	70.85%	0	0	1
			2021	70.85%	0	0	1
442	HOKI						

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
		Buyung Poetra Sembada Tbk.	2018	66.17%	0	0	0
			2019	66.07%	0	0	0
			2020	64.95%	0	0	0
			2021	64.95%	0	0	0
443	MPOW	Megapower Makmur Tbk.					
			2018	56.00%	1	0	1
			2019	56.00%	0	0	0
			2020	44.80%	0	0	0
			2021	44.80%	0	0	0
444	MARK	Mark Dynamics Indonesia Tbk.					
			2018	78.82%	0	1	0
			2019	78.82%	0	0	0
			2020	78.82%	0	0	1
			2021	78.82%	0	0	0
445	NASA	Andalan Perkasa Abadi Tbk.					
			2018	43.62%	0	0	1
			2019	42.71%	0	0	1
			2020	42.71%	0	0	1
			2021	42.71%	0	0	0
446	MDKI	Emdeki Utama Tbk.					
			2018	66.57%	0	0	1
			2019	67.28%	0	0	0
			2020	65.14%	0	0	0
			2021	65.08%	0	1	1
447	BELL	Trisula Textile Industries Tbk					
			2018	78.52%	0	0	1

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2019	78.52%	0	0	0
			2020	78.54%	0	0	0
			2021	78.54%	0	0	0
448	GMFI	Garuda Maintenance Facility Ae	2018	89.10%	1	0	1
			2019	89.10%	0	1	0
			2020	89.10%	1	1	0
			2021	89.10%	1	1	0
449	MTWI	Malacca Trust Wuwungan Insuran	2018	45.90%	0	0	0
			2019	45.90%	0	0	0
			2020	68.65%	0	0	0
			2021	68.65%	0	0	0
450	ZINC	Kapuas Prima Coal Tbk.	2018	21.36%	1	0	0
			2019	17.47%	0	0	0
			2020	14.73%	0	0	0
			2021	14.42%	1	0	0
451	MCAS	M Cash Integrasi Tbk.	2018	20.26%	0	0	0
			2019	18.10%	0	0	0
			2020	18.10%	0	0	0
			2021	16.76%	0	0	0
452	PPRE	PP Presisi Tbk.	2018	76.99%	0	0	0
			2019	76.99%	1	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2020	76.99%	0	1	0
			2021	76.99%	1	0	0
453	WEGE	Wijaya Karya Bangunan Gedung T	2018	69.30%	1	0	1
			2019	69.30%	0	0	0
			2020	69.30%	1	0	0
			2021	69.30%	0	0	0
454	PSSI	IMC Pelita Logistik Tbk.	2018	47.20%	1	0	0
			2019	45.52%	1	0	0
			2020	45.58%	0	0	0
			2021	43.82%	0	0	0
455	DWGL	Dwi Guna Laksana Tbk.	2018	51.93%	0	1	0
			2019	51.55%	0	0	1
			2020	51.54%	0	0	0
			2021	48.56%	0	0	0
456	PBID	Panca Budi Idaman Tbk.	2018	74.67%	1	0	1
			2019	74.67%	0	0	0
			2020	74.67%	0	0	0
			2021	74.67%	0	0	0
457	JMAS	Asuransi Jiwa Syariah Jasa Mit	2018	53.10%	0	0	0
			2019	53.10%	0	0	0
			2020	53.10%	0	0	0

No	KODE	Nama Perusahaan	Tahun	Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen	Ausitor Switching
			2021	57.95%	0	1	0
458	CAMP	Campina Ice Cream Industry Tbk	2018	83.87%	0	0	0
			2019	83.87%	0	0	0
			2020	83.87%	0	0	0
			2021	83.87%	0	0	0
459	IPCM	Jasa Armada Indonesia Tbk.	2018	76.89%	0	0	0
			2019	76.89%	0	1	0
			2020	76.89%	1	1	0
			2021	76.89%	1	0	0
460	PCAR	Prima Cakrawala Abadi Tbk.	2018	27.68%	0	0	1
			2019	25.14%	0	0	1
			2020	25.14%	0	0	0
			2021	25.14%	0	0	0

LAMPIRAN 2

1. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Konsentrasi Kepemilikan	1634	2.91	98.79	52.9953	21.57327
Pergantian Komite Audit	1634	0	1	.32	.467
Pergantian Manajemen	1634	0	1	.15	.356
Auditor Switching	1634	0	1	.03	.160
Valid N (listwise)	1634				

2. Hasil Uji Hosmer and Lemeshow's Goodness Fit of Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	.922	8	.999

3. Hasil Uji Overall Model Fit

Block number: 0

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients	
		Constant	
Step 0	1	620.706	-1.895

2	432.369	-2.813
3	400.081	-3.381
4	397.713	-3.588
5	397.691	-3.611
6	397.691	-3.611

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 397.691
 c. Estimation terminated at iteration number 6
 because parameter estimates changed by less than
 .001.

Block number: 1

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

Iteration		-2 Log likelihood	Constant	Coefficients		
				Konsentrasi Kepemilikan	Pergantian Komite Audit	Pergantian Manajemen
Step 1	1	583.366	-2.039	.000	.078	.675
	2	347.168	-3.247	.001	.218	1.543
	3	271.316	-4.409	.002	.441	2.513
	4	245.331	-5.520	.003	.652	3.448
	5	237.106	-6.481	.004	.754	4.318
	6	234.985	-7.211	.004	.775	5.028
	7	234.659	-7.626	.004	.777	5.441
	8	234.644	-7.738	.004	.777	5.554
	9	234.644	-7.745	.004	.777	5.560
	10	234.644	-7.745	.004	.777	5.561

- a. Method: Enter
 b. Constant is included in the model.
 c. Initial -2 Log Likelihood: 397.691
 d. Estimation terminated at iteration number 10 because parameter estimates changed by less than .001.

4. Hasil Uji Koefisien Determinasi (*Nagelkerke R Square*)

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	234.644 ^a	.095	.440

- a. Estimation terminated at iteration number 10 because parameter estimates changed by less than .001.

5. Hasil Uji Analisis Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Konsentrasi Kepemilikan	.004	.008	.245	1	.620	1.004
	Pergantian Komite Audit	.777	.342	5.163	1	.023	2.175
	Pergantian Manajemen	5.561	1.016	29.958	1	.000	259.957
	Constant	-7.745	1.099	49.709	1	.000	.000

- a. Variable(s) entered on step 1: Konsentrasi Kepemilikan, Pergantian Komite Audit, Pergantian Manajemen.