

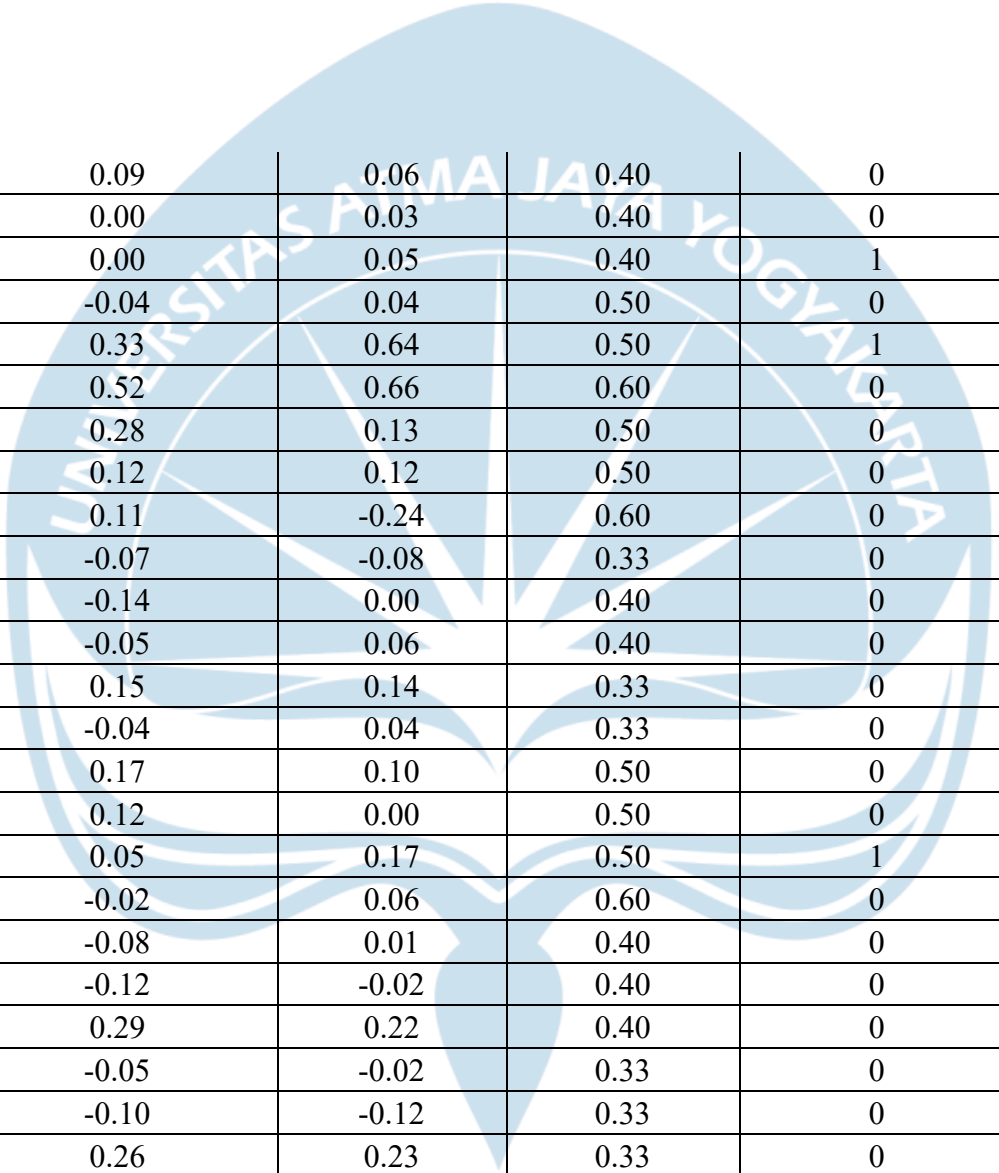
LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan

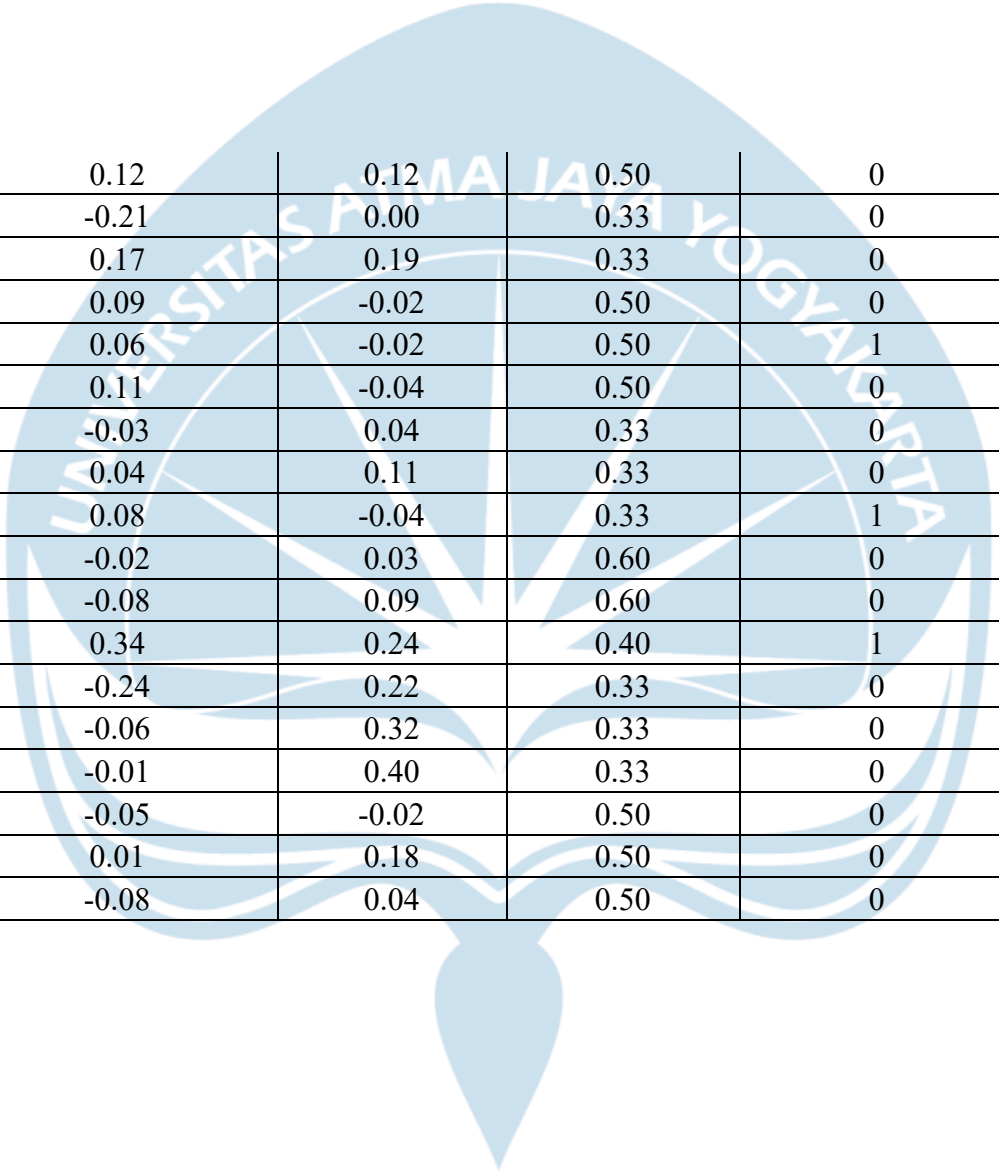
No.	Kode	Nama Perusahaan
1	DVLA	Darya-Varia Laboratoria Tbk.
2	KAEF	Kimia Farma Tbk.
3	KLBF	Kalbe Farma Tbk.
4	MERK	Merck Tbk.
5	MIKA	Mitra Keluarga Karyasehat Tbk.
6	SAME	Sarana Meditama Metropolitan T
7	SCPI	Organon Pharma Indonesia Tbk.
8	SIDO	Industri Jamu dan Farmasi Sido
9	SILO	Siloam International Hospitals
10	TSPC	Tempo Scan Pacific Tbk.
11	PRDA	Prodia Widyahusada Tbk.
12	PRIM	Royal Prima Tbk.
13	HEAL	Medikaloka Hermina Tbk.
14	PEHA	Phapros Tbk.
15	SOHO	Soho Global Health Tbk.
16	BMHS	Bundamedik Tbk.
17	PEVE	Penta Valent Tbk.
18	CARE	Metro Healthcare Indonesia Tbk

Lampiran 2. Variabel Penelitian Perusahaan Tahun 2021-2023

Perusahaan	Tahun	F-SCORE RASIO	Financial Stability (X1) ACHANGE	Effective Monitoring (X2) BDOU	Change in Auditor (X3) AUDCHANGE	Change in Director (X4) DCHANGE
DVLA	2023	-0.02	0.00	0.40	1	1
DVLA	2022	0.05	-0.04	0.40	0	0
DVLA	2021	-0.01	0.05	0.40	0	0
KAEF	2023	-0.03	0.01	0.67	1	0
KAEF	2022	0.09	0.08	0.40	0	1
KAEF	2021	0.06	0.07	0.40	0	0
KLBF	2023	-0.02	0.00	0.40	0	0
KLBF	2022	-0.01	0.06	0.40	0	0
KLBF	2021	0.09	0.14	0.40	0	0
MERK	2023	0.20	-0.08	0.40	0	0
MERK	2022	0.13	0.01	0.40	0	0
MERK	2021	0.04	0.10	0.40	0	0



MIKA	2023	0.09	0.06	0.40	0	0
MIKA	2022	0.00	0.03	0.40	0	0
MIKA	2021	0.00	0.05	0.40	1	0
SAME	2023	-0.04	0.04	0.50	0	0
SAME	2022	0.33	0.64	0.50	1	0
SAME	2021	0.52	0.66	0.60	0	0
SCPI	2023	0.28	0.13	0.50	0	0
SCPI	2022	0.12	0.12	0.50	0	0
SCPI	2021	0.11	-0.24	0.60	0	0
SIDO	2023	-0.07	-0.08	0.33	0	0
SIDO	2022	-0.14	0.00	0.40	0	0
SIDO	2021	-0.05	0.06	0.40	0	0
SILO	2023	0.15	0.14	0.33	0	1
SILO	2022	-0.04	0.04	0.33	0	1
SILO	2021	0.17	0.10	0.50	0	0
TSPC	2023	0.12	0.00	0.50	0	0
TSPC	2022	0.05	0.17	0.50	1	0
TSPC	2021	-0.02	0.06	0.60	0	0
PRDA	2023	-0.08	0.01	0.40	0	0
PRDA	2022	-0.12	-0.02	0.40	0	0
PRDA	2021	0.29	0.22	0.40	0	0
PRIM	2023	-0.05	-0.02	0.33	0	0
PRIM	2022	-0.10	-0.12	0.33	0	0
PRIM	2021	0.26	0.23	0.33	0	0



HEAL	2023	0.12	0.12	0.50	0	0
HEAL	2022	-0.21	0.00	0.33	0	0
HEAL	2021	0.17	0.19	0.33	0	0
PEHA	2023	0.09	-0.02	0.50	0	0
PEHA	2022	0.06	-0.02	0.50	1	0
PEHA	2021	0.11	-0.04	0.50	0	1
SOHO	2023	-0.03	0.04	0.33	0	0
SOHO	2022	0.04	0.11	0.33	0	0
SOHO	2021	0.08	-0.04	0.33	1	0
BMHS	2023	-0.02	0.03	0.60	0	0
BMHS	2022	-0.08	0.09	0.60	0	0
BMHS	2021	0.34	0.24	0.40	1	0
PEVE	2023	-0.24	0.22	0.33	0	0
PEVE	2022	-0.06	0.32	0.33	0	0
PEVE	2021	-0.01	0.40	0.33	0	0
CARE	2023	-0.05	-0.02	0.50	0	0
CARE	2022	0.01	0.18	0.50	0	0
CARE	2021	-0.08	0.04	0.50	0	0