

LAMPIRAN

Tabel 4.1

Tabel Prosedur Pemilihan Sampel

No	Kriteria	Jumlah
1	Perusahaan yang masuk dalam kategori perusahaan manufaktur yang terdaftar di BEI periode 2013-2015	143
2	Perusahaan manufaktur yang tidak memiliki informasi yang lengkap terkait dengan variabel penelitian	(61)
3	Jumlah perusahaan yang memenuhi kriteria penelitian	82
4	Total periode penelitian	3
5	Jumlah sampel penelitian selama 3 periode	246

Tabel 4.2

Tabel Hasil Uji Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SWITCH	246	0	1	,33	,472
OPINI	246	0	1	,01	,090
LNTA	246	14	26	21,28	1,677
DER	246	,0387	70,8315	1,699023	4,8672832
LNPF	246	4	8	5,94	,961
Valid N (listwise)	246				

Tabel 4.3

Tabel Hasil Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9,638	8	,291

Tabel 4.4**Tabel Hasil Uji Keseluruhan Model (*Overall Model fit*)****Iteration History^{a,b,c}**

Iteration	-2 Log likelihood	Coefficients	
		Constant	
Step 1	313,203	-,667	
0 2	313,165	-,693	
3	313,165	-,693	

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 313,165
 c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Tabel 4.5**Tabel Hasil Uji Keseluruhan Model (*Overall Model fit*)****Iteration History^{a,b,c,d}**

Iteration	-2 Log likelihood	Coefficients				
		Constant	OPINI	LNTA	DER	LNPF
Step 1	308,220	-2,545	-1,133	,028	-,011	,219
1 2	307,769	-2,784	-2,205	,031	-,014	,246
3	307,659	-2,787	-3,248	,031	-,014	,247
4	307,621	-2,787	-4,263	,031	-,014	,247

- a. Method: Enter
 b. Constant is included in the model.
 c. Initial -2 Log Likelihood: 313,165
 d. Estimation terminated at iteration number 4 because maximum iterations has been reached. Final solution cannot be found.

Tabel 4.6**Tabel Hasil Uji Koefisien Determinasi (*Nagelkerke R Square*)****Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	307,621 ^a	,022	,031

- a. Estimation terminated at iteration number 4 because maximum iterations has been reached. Final solution cannot be found.

Tabel 4.7**Tabel Hasil Uji Multikolinearitas****Correlation Matrix**

		Constant	OPINI	LNTA	DER	LNPF
Step 1	Constant	1,000	-,005	-,864	-,016	-,076
	OPINI	-,005	1,000	-,004	-,005	,014
	LNTA	-,864	-,004	1,000	-,018	-,431
	DER	-,016	-,005	-,018	1,000	,012
	LNPF	-,076	,014	-,431	,012	1,000

Tabel 4.8**Tabel Hasil Omnibus Test****Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	5,544	4	,236
	Block	5,544	4	,236
	Model	5,544	4	,236

Tabel 4.9**Tabel Hasil Matriks Klasifikasi****Classification Table^a**

			Predicted		
			SWITCH		Percentage Correct
			TIDAK MENGGANTI AUDITOR	MENGGANTI AUDITOR	
Observed	SWITCH	TIDAK MENGGANTI AUDITOR	163	1	99,4
		MENGGANTI AUDITOR	80	2	2,4
Overall Percentage					67,1

a. The cut value is ,500

Tabel 4.10**Tabel Hasil Uji Regresi Logistik****Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	OPINI	-4,263	9,547	,199	1	,655	,014
	LNTA	,031	,089	,117	1	,732	1,031
	DER	-,014	,033	,182	1	,670	,986
	LNPF	,247	,158	2,425	1	,119	1,280
	Constant	-2,787	1,736	2,580	1	,108	,062

a. Variable(s) entered on step 1: OPINI, LNTA, DER, LNPF.

Gambar 1.1
Gambar Model Penelitian

