

DATA AUDITOR SWITCHING

No	Kode Bank	Nama Bank	2010	2011	2012	2013	2014	2015
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.	0	1	1	0	0	1
2	BABP	Bank ICB Bumiputera Tbk.	1	0	0	1	0	0
3	BBCA	Bank Central Asia Tbk.	0	0	0	1	1	1
4	BBKP	Bank Bukopin Tbk.	0	0	1	0	0	0
5	BBNP	Bank Nusantara Parahyangan Tbk.	1	0	0	0	0	0
6	BBRI	Bank Rakyat Indonesia Tbk.	1	0	1	1	1	0
7	BBNI	Bank Negara Indonesia Tbk.	1	0	1	1	0	0
8	BDMN	Bank Danamon Indonesia Tbk.	0	1	1	0	0	1
9	BKSW	Bank Kesawan Tbk.	0	1	0	0	0	0
10	BMRI	Bank Mandiri Tbk.	0	0	1	1	0	0
11	BNGA	Bank CIMB Niaga Tbk.	0	0	1	0	0	1
12	INPC	Bank Artha Graha Internasional Tbk.	0	0	1	1	1	0
13	MAYA	Bank Mayapada Internasional Tbk.	1	1	0	0	0	0
14	MEGA	Bank MEGA Tbk.	0	1	0	1	0	0
15	NISP	Bank OCBC NISP Tbk.	1	0	1	0	0	1
16	BNII	Bank Internasional Indonesia	0	0	1	0	1	0
17	PNBN	Bank Pan Indonesia	0	0	1	0	0	0
18	BNBA	Bank Bumi Artha Tbk.	1	0	1	0	0	0
19	BNLI	Bank Permata Tbk.	0	1	0	0	1	0

DATA OPINI AUDIT

No	Kode Bank	Nama Bank	2010	2011	2012	2013	2014	2015
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.	1	1	0	0	0	1
2	BABP	Bank ICB Bumiputera Tbk.	1	1	1	0	0	0
3	BBCA	Bank Central Asia Tbk.	1	1	1	1	1	1
4	BBKP	Bank Bukopin Tbk.	1	1	1	1	1	0
5	BBNP	Bank Nusantara Parahyangan Tbk.	1	0	1	1	0	0
6	BBRI	Bank Rakyat Indonesia Tbk.	1	1	1	1	1	1
7	BBNI	Bank Negara Indonesia Tbk.	1	1	1	1	1	1
8	BDMN	Bank Danamon Indonesia Tbk.	1	1	1	1	1	1
9	BKSW	Bank Kesawan Tbk.	1	1	1	1	1	1
10	BMRI	Bank Mandiri Tbk.	1	1	1	1	1	1
11	BNGA	Bank CIMB Niaga Tbk.	1	1	1	1	1	1
12	INPC	Bank Artha Graha Internasional Tbk.	1	1	1	0	0	0
13	MAYA	Bank Mayapada Internasional Tbk.	1	0	1	1	1	1
14	MEGA	Bank MEGA Tbk.	1	1	1	1	1	1
15	NISP	Bank OCBC NISP Tbk.	1	1	1	1	1	1
16	BNII	Bank Internasional Indonesia	1	1	1	1	1	1
17	PNBN	Bank Pan Indonesia	1	1	1	1	1	1
18	BNBA	Bank Bumi Artha Tbk.	1	1	0	0	0	0
19	BNLI	Bank Permata Tbk.	1	1	1	1	1	1

DATA REPUTASI KAP

No	Kode Bank	Nama Bank	2010	2011	2012	2013	2014	2015
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.	0	1	1	1	1	1
2	BABP	Bank ICB Bumiputera Tbk.	1	1	1	1	1	1
3	BBCA	Bank Central Asia Tbk.	1	1	1	1	1	1
4	BBKP	Bank Bukopin Tbk.	1	1	1	1	1	1
5	BBNP	Bank Nusantara Parahyangan Tbk.	0	0	0	0	0	0
6	BBRI	Bank Rakyat Indonesia Tbk.	1	1	1	1	1	1
7	BBNI	Bank Negara Indonesia Tbk.	1	1	1	1	1	1
8	BDMN	Bank Danamon Indonesia Tbk.	1	1	1	0	1	1
9	BKSW	Bank Kesawan Tbk.	0	0	0	0	0	0
10	BMRI	Bank Mandiri Tbk.	1	1	1	1	1	1
11	BNGA	Bank CIMB Niaga Tbk.	1	1	1	1	1	1
12	INPC	Bank Artha Graha Internasional Tbk.	0	0	0	1	1	1
13	MAYA	Bank Mayapada Internasional Tbk.	1	1	1	1	1	1
14	MEGA	Bank MEGA Tbk.	1	1	1	1	1	1
15	NISP	Bank OCBC NISP Tbk.	1	1	1	1	0	1
16	BNII	Bank Internasional Indonesia	1	1	1	1	1	1
17	PNBN	Bank Pan Indonesia	1	0	0	0	0	0
18	BNBA	Bank Bumi Artha Tbk.	1	1	1	1	1	1
19	BNLI	Bank Permata Tbk.	0	0	1	1	1	1

DATA FEE AUDIT

No	Kode Bank	Nama Bank	2010	2011	2012	2013	2014	2015
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.	4.547	5473	4097	3409	3877	3632
2	BABP	Bank ICB Bumiputera Tbk.	3084	7502	6742	3225	7235	1665
3	BBCA	Bank Central Asia Tbk.	1701601	220342	241238	215866	339241	401205
4	BBKP	Bank Bukopin Tbk.	23642	31128	38290	88668	63.895	85.033
5	BBNP	Bank Nusantara Parahyangan Tbk.	7917	6746	10822	12552	11.600	14.519
6	BBRI	Bank Rakyat Indonesia Tbk.	33911	50668	54139	72478	59.773	55.216
7	BBNI	Bank Negara Indonesia Tbk.	72688	89615	48735	2667	2.156	2.517
8	BDMN	Bank Danamon Indonesia Tbk.	53159	71046	81371	109279	108.251	150.683
9	BKSW	Bank Kesawan Tbk.	2319	5783	6548	7812	8.337	17.624
10	BMRI	Bank Mandiri (Persero) Tbk.	675022	1108914	1376443	1978886	1856709	1435760
11	BNGA	Bank CIMB Niaga Tbk.	118102	110136	106625	106445	105657	126540
12	INPC	Bank Artha Graha Internasional Tbk.	9601	9522	4191	17288	18.447	7.644
13	MAYA	Bank Mayapada Internasional Tbk.	19422	24433	36173	36270	53.380	57.567
14	MEGA	Bank MEGA Tbk.	4655	4373	4722	2667	47.784	33.886
15	NISP	Bank OCBC NISP Tbk.	9601	9522	8411	17288	13367	15153
16	BNII	Bank Internasional Indonesia Tbk.	39820	91598	17656	27101	25299	23907
17	PNBN	Bank Pan Indonesia Tbk.	22688	22566	19514	26721	19514	26721
18	BNBA	Bank Bumi Artha Tbk.	524	511	663	986	592	1.307
19	BNLI	Bank Permata Tbk.	5392	5544	5650	5812	74.206	81.755

Hasil Regresi Logistik

1. Statistik Deskriptif

Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
SWITCH	114	0	1	,37	,485
OA	114	0	1	,84	,366
RKAP	114	0	1	,78	,416
KF	114	511	1978886	130282,64	359845,056
Valid N (listwise)	114				

2. Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3,543	8	,896

3. Uji Keseluruhan Model (Overall Model Fit)

Perbandingan Nilai -2LL awal dengan -2LL akhir

-2LL awal (Block Number = 0)	150,049
-2LL akhir (Block Number =1)	145,510

4. Koefisien Determinasi

Koefisien Determinasi

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	145,510(a)	,039	,530

5. Uji Multikolinearitas

Correlation Matrix

		Constant	OA	RKAP	KF
Step 1	Constant	1,000	-,705	-,695	-,005
	OA	-,705	1,000	,068	,010
	RKAP	-,695	,068	1,000	,014
	KF	-,005	,010	,014	1,000

6. Matrik Klasifikasi

Hasil Uji Matrik Klasifikasi

Observed			Predicted		Percentage Correct
			SWITCH		
			tidak auditor switching	auditor switching	tidak auditor switching
Step 1	SWITCH	tidak auditor switching	72	0	100,0
		auditor switching	32	0	,0
Overall Percentage					63,2

7. Koefisien Regresi

Hasil Uji Koefisien Regresi Logistik

		B	S.E.	Wald	df	Sig.	Exp(B)	95,0% C.I.for EXP(B)	
Step 1(a)	OA	,281	,558	,253	1	,615	1,324	,444	3,954
	RKAP	1,092	,552	3,908	1	,048	2,979	1,009	8,792
	KF	,000	,000	,141	1	,707	1,000	1,000	1,000
	Constant	-1,633	,707	5,332	1	,021	,195		

a Variable(s) entered on step 1: OA, RKAP, KF.