



LAMPIRAN



LAMPIRAN 1

Data Sampel

**Daftar Nama Perusahaan *Real Estate* dan *Property* yang Terdaftar di Bursa
Efek Indonesia Periode 2012-2017**

No	Nama Perusahaan	Kode	Tahun					
			2012	2013	2014	2015	2016	2017
1	Agung Podomoro Land	APLN	v	v	v	v	v	v
2	Alam Sutera Realty	ASRI	v	v	v	v	v	v
3	Bekasi Asri Pemula	BAPA	v	V	v	v	v	v
4	Bumi Citra Permai	BCIP	v	V	v	v	v	v
5	Bekasi Fajar Industrial Estate	BEST	v	V	v	v	v	v
6	Binakarya Jaya Abadi	BIKA	-	-	-	v	v	-
7	Bhuwanatala Indah Permai	BIPP	v	V	v	v	v	v
8	Bukit Darmo Property	BKDP	-	V	v	v	v	v
9	Sentul City	BKSL	-	V	v	v	v	v
10	Bintang Mitra Semestaraya	BMSR	v	V	-	-	-	-
11	Bumi Serpong Damai	BSDE	-	V	v	v	v	v
12	Cowell Development	COWL	v	v	v	v	v	v
13	Ciputra Development	CTRA	v	V	v	v	v	v
14	Ciputra Property	CTRP	v	V	-	-	-	-
15	Ciputra Surya	CTRS	v	V	-	-	-	-
16	Duta Anggada Realty	DART	v	v	v	v	v	v
17	Intiland Development	DILD	v	v	v	v	v	v
18	Puradelta Lestari	DMAS	-	-	-	v	v	-
19	Duta Pertiwi	DUTI	v	v	v	v	v	v
20	Bakrieland Development	ELTY	v	v	v	v	-	v
21	Megapolitan Developments	EMDE	v	v	v	v	v	v
22	Fortune Mate Indonesia	FMII	v	v	v	v	v	v
23	Gading Development	GAMA	v	v	v	v	v	v
24	Gowa Makassar Tourism	GMTD	v	v	v	v	v	v
25	Perdana Gapura Prima	GPRA	v	v	v	v	v	v
26	Greenwood Sejahtera	GWSA	v	v	v	v	v	v
27	Indonesian Paradise Property	INPP	v	v	-	-	-	-
28	Jakarta International Hotels	JIHD	v	v	-	-	-	-
29	Jaya Real Property	JRPT	v	v	v	v	v	v

30	Jakarta Setiabudi	JSPT	v	v	-	-	-	-
31	Jababeka	KIJA	v	v	v	v	v	v
32	MNC Land	KPIG	v	v	-	-	-	-
33	Lamicitra Nusantara	LAMI	v	v	v	v	v	-
34	Laguna Cipta Griya	LCGP	v	v	v	-	-	v
35	Lippo Cikarang	LPCK	v	v	v	v	v	v
36	Lippo Karawaci	LPKR	v	v	v	v	v	v
37	Mas Murni Indonesia	MAMI	v	v	-	-	-	-
38	Modernland Realty	MDLN	v	v	v	v	v	v
39	Metropolitan Kentjana	MKPI	-	v	v	v	v	v
40	Mega Manunggal Property	MMLP	-	-	-	v	v	-
41	Metropolitan Land	MTLA	v	v	v	v	v	v
42	Metro Realty	MTSM	v	v	v	v	v	v
43	Nirvana Development	NIRO	-	v	v	v	v	v
44	Indonesia Prima Property	OMRE	v	v	v	v	v	v
45	Pembangunan Jaya Ancol	PJAA	v	v	-	-	-	-
46	Plaza Indonesia Realty	PLIN	-	-	v	v	v	v
47	PP Properti	PPRO	-	-	-	v	-	-
48	Pudjadi Prestige	PUDP	v	v	v	v	v	v
49	Pakuwon Jati	PWON	v	v	v	v	v	v
50	Ristia Bintang Mahkotasejati	RBMS	v	v	v	v	v	v
51	Roda Vivatex	RDTX	-	-	v	v	v	v
52	Pikko Land Development	RODA	v	v	v	v	v	v
53	Danayasa Arthatama	SCBD	v	v	v	v	v	v
54	Suryamas Dutamakmur	SMDM	v	v	v	v	v	v
55	Summarecon Agung	SMRA	v	v	v	v	v	v
56	Sitara Propertindo	TARA	-	-	v	v	v	v

**Daftar Perusahaan *Real Estate* dan *Property* Periode 2012-2017 yang Terpilih
Menjadi Sampel Penelitian**

No	Nama Perusahaan	Kode
1	Agung Podomoro Land	APLN
2	Alam Sutera Realty	ASRI
3	Bekasi Asri Pemula	BAPA
4	Bekasi Fajar Industrial Estate	BEST
5	Bhuwanatala Indah Permai	BIPP
6	Cowell Development	COWL
7	Intiland Development	DILD
8	Duta Pertiwi	DUTI
9	Fortune Mate Indonesia	FMII
10	Gowa Makassar Tourism	GMTD
11	Greenwood Sejahtera	GWSA
12	Jaya Real Property	JRPT
13	Jababeka	KIJA
14	Lippo Cikarang	LPCK
15	Lippo Karawaci	LPKR
16	Modernland Realty	MDLN
17	Metropolitan Land	MTLA
18	Metro Realty	MTSM
19	Indonesia Prima Property	OMRE
20	Pudjadi Prestige	PUDP
21	Pakuwon Jati	PWON
22	Ristia Bintang Mahkotasejati	RBMS
23	Danayasa Arthatama	SCBD
24	Suryamas Dutamakmur	SMDM
25	Summarecon Agung	SMRA

Data Opini Audit

Kode	2012	2013	2014
APLN	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
ASRI	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
BAPA	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
BEST	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
BIPP	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
COWL	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
DILD	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
DUTI	WTP dengan paragraf penjas	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian
FMII	Wajar Tanpa Pengecualian	WTP dengan paragraf penjas	WTP dengan paragraf penjas
GMTD	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
GWSA	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
JRPT	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
KIJA	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
LPCK	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
LPKR	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
MDLN	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
MTLA	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
MTSM	Wajar Tanpa Pengecualian	WTP dengan paragraf penjas	WTP dengan paragraf penjas
OMRE	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
PUDP	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
PWON	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian

RBMS	Wajar Tanpa Pengecualian	WTP dengan paragraf penjas	WTP dengan paragraf penjas
SCBD	WTP dengan paragraf penjas	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian
SMDM	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian
SMRA	WTP dengan paragraf penjas	Wajar Tanpa Pengecualian	Wajar Tanpa Pengecualian

Kode	2015	2016	2017
APLN	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
ASRI	WTP dengan paragraf penjas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
BAPA	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
BEST	WTP dengan paragraf penjas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
BIPP	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
COWL	WTP dengan paragraf penjas	Wajar tanpa pengecualian	WTP dengan paragraf penjas
DILD	WTP dengan paragraf penjas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
DUTI	WTP dengan paragraf penjas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
FMII	WTP dengan paragraf penjas	WTP dengan paragraf penjas	Wajar tanpa pengecualian
GMTD	WTP dengan paragraf penjas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
GWSA	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
JRPT	Wajar tanpa pengecualian	Wajar tanpa pengecualian	Wajar tanpa pengecualian
KIJA	Wajar tanpa pengecualian	Wajar tanpa pengecualian	Wajar tanpa pengecualian
LPCK	Wajar tanpa pengecualian	Wajar tanpa pengecualian	Wajar tanpa pengecualian
LPKR	WTP dengan paragraf penjas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
MDLN	Wajar tanpa pengecualian	Wajar tanpa pengecualian	Wajar tanpa pengecualian
MTLA	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
MTSM	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas
OMRE	WTP dengan paragraf penjas	WTP dengan paragraf penjas	WTP dengan paragraf penjas

PUDP	Wajar tanpa pengecualian	Wajar tanpa pengecualian	Wajar tanpa pengecualian
PWON	WTP dengan paragraf penjelas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
RBMS	WTP dengan paragraf penjelas	WTP dengan paragraf penjelas	Wajar tanpa pengecualian
SCBD	WTP dengan paragraf penjelas	Wajar tanpa pengecualian	Wajar tanpa pengecualian
SMDM	WTP dengan paragraf penjelas	WTP dengan paragraf penjelas	Wajar tanpa pengecualian
SMRA	Wajar tanpa pengecualian	Wajar tanpa pengecualian	Wajar tanpa pengecualian

Data Manajemen (CEO)

Kode	2012	2013	2014
APLN	Trihatma Kusuma Haliman	Trihatma Kusuma Haliman	Trihatma Kusuma Haliman
ASRI	Tri Ramadi	Harjanto Tirtohadiguno	Purbaja Pantja
BAPA	Ir. Suwito	Warinton Simanjuntak, SE., SH	Warinton Simanjuntak, SE., SH
BEST	Hung kang Sutedja	Hung kang Sutedja	Yoshihiro Kobi
BIPP	Arianto Syarief	Arianto Syarief	Arianto Syarief
COWL	Ir. Harijanto Thany	Edhi Sutanto	Novi Imelly
DILD	Hendro S. Gondokusumo	Hendro S. Gondokusumo	Hendro S. Gondokusumo
DUTI	FX Ridwan Darmali	Lie Jani Harjanto	Lie Jani Harjanto
FMII	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali
GMTD	H. Andi Anzhar Cakra Wijaya	H. Andi Anzhar Cakra Wijaya	H. Johny Wainal Usman
GWSA	Harry Gunawan Ho	Harry Gunawan Ho	Harry Gunawan Ho
JRPT	Trisna Muliadi	Trisna Muliadi	Trisna Muliadi
KIJA	Setyono Djuandi Darmono	Setyono Djuandi Darmono	Setyono Djuandi Darmono
LPCK	Meow Chong Loh	Meow Chong Loh	Meow Chong Loh
LPKR	Ketut Budi Wijaya	Ketut Budi Wijaya	Ketut Budi Wijaya
MDLN	Edwyn Lim	William Honoris	William Honoris
MTLA	Nanda Widya	Nanda Widya	Nanda Widya
MTSM	Sani Juli Maruli	Sani Juli Maruli	Sani Juli Maruli
OMRE	Ong Beng Kheong	Ong Beng Kheong	Ong Beng Kheong
PUDP	Damian Pudjiadi, MBA	Damian Pudjiadi, MBA	Damian Pudjiadi, MBA
PWON	Ir. Richard Adisastra	Ir. Richard Adisastra	Ir. Richard Adisastra
RBMS	P. Okto Luther, SH	P. Okto Luther, SH	Michella R. Wiriahardja, BASc (HON)
SCBD	Arpin Wiradisastra	Santoso Gunara	Santoso Gunara
SMDM	Kenneth Lian	Kenneth Lian	Kenneth Lian
SMRA	Johanes Mardjuki	Johanes Mardjuki	Johanes Mardjuki

Kode	2015	2016	2017
APLN	Ariesman Widjaja	Dr. Cosmas Batubara	Dr. Cosmas Batubara
ASRI	Joseph Sanusi Tjong	Joseph Sanusi Tjong	Joseph Sanusi Tjong
BAPA	Warinton Simanjuntak, SE., SH	Warinton Simanjuntak, SE., SH	Warinton Simanjuntak, SE., SH
BEST	Yoshihiro Kobi	Yoshihiro Kobi	Yoshihiro Kobi

BIPP	Arianto Syarief	Arianto Syarief	Arianto Syarief
COWL	Edhi Sutanto	Edhi Sutanto	Edhi Sutanto
DILD	Hendro S. Gondokusumo	Hendro S. Gondokusumo	Hendro S. Gondokusumo
DUTI	Lie Jani Harjanto	Teky Mailoa	Teky Mailoa
FMII	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali	Tjandra Mindharta Gozali
GMTD	H. Andi Anzhar Cakra Wijaya	H. Andi Anzhar Cakra Wijaya	H. Andi Anzhar Cakra Wijaya
GWSA	Harry Gunawan Ho	Paulus Indra Intan	Paulus Indra Intan
JRPT	Trisna Muliadi	Trisna Muliadi	Trisna Muliadi
KIJA	T. Budianto Liman	T. Budianto Liman	T. Budianto Liman
LPCK	Meow Chong Loh	Bartholomeus Toto	Ivan Setiawan Budiono
LPKR	Ketut Budi Wijaya	Ketut Budi Wijaya	Ketut Budi Wijaya
MDLN	William Honoris	William Honoris	William Honoris
MTLA	Nanda Widya	Thomas J. Angfendy	Thomas J. Angfendy
MTSM	Sani Juli Maruli	Sani Juli Maruli	Rose Merry Maruli
OMRE	Ong Beng Kheong	Ong Beng Kheong	Ong Beng Kheong
PUDP	Damian Pudjiadi, MBA	Damian Pudjiadi, MBA	Damian Pudjiadi, MBA
PWON	Ir. Richard Adisastra	Stefanus Ridwan S.	Stefanus Ridwan S.
RBMS	Richard Wiriahardja, SE	Richard R. Wiriahardja	Richard R. Wiriahardja
SCBD	Santoso Gunara	Santoso Gunara	Santoso Gunara
SMDM	Kenneth Lian	Kenneth Lian	Kenneth Lian
SMRA	Adrianto Pitoyo Adhi	Adrianto Pitoyo Adhi	Adrianto Pitoyo Adhi

Data Kantor Akuntan Publik (KAP)

Kode	2012	2013	2014
APLN	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)
ASRI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan
BAPA	Hendrawinata Eddy & Siddharta	Tjahjadi & Tamara (Morison International)	Tjahjadi & Tamara (Morison International)
BEST	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan
BIPP	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan
COWL	Kosasih, Nurdiyaman, Tjahjo & Rekan	Hadori Sugiarto Adi & Rekan	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwath)
DILD	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)
DUTI	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)
FMII	Y Dwi SC Public Accountant	Hadori Sugiarto Adi & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan
GMTD	Benny, Tony, Frans & Daniel	Benny, Tony, Frans & Daniel	Aryanto, Amir Jusuf, Mawar & Saptoto
GWSA	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)
JRPT	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
KIJA	Tanubrata Susanto Fahmi & Rekan (BDO)	Tanubrata Susanto Fahmi & Rekan (BDO)	Tanubrata Susanto Fahmi & Rekan (BDO)
LPCK	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
LPKR	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Saptoto
MDLN	Tanubrata Susanto Fahmi & Rekan (BDO)	Tanubrata Susanto Fahmi & Rekan (BDO)	Tanubrata Susanto Fahmi & Rekan (BDO)
MTLA	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)
MTSM	Maksum, Suyamto, Hirdjan & Rekan	Junaedi, Chairul dan Subyakto	Maksum, Suyamto dan Hirdjan
OMRE	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)

PUDP	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali
PWON	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)
RBMS	Anwar & Rekan (DFK)	Anwar, Sugiharto & Rekan (DFK)	Hendrawinata Eddy Siddharta & Tanzil (Kreston)
SCBD	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)
SMDM	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan
SMRA	Purwantono, Suherman, Surja & Rekan (Ernst & Young)	Purwantono, Suherman, Surja & Rekan (Ernst & Young)	Purwantono, Suherman, Surja & Rekan (Ernst & Young)

Kode	2015	2016	2017
APLN	Osman Bing Satrio & Eny (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)
ASRI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
BAPA	Tjahjadi & Tamara (Morison International)	Tjahjadi & Tamara (Morison International)	Heliantono & Rekan (Parker Randall)
BEST	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
BIPP	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Horwath)	Johan Malonda Mustika & Rekan (Baker Tilly)	Johan Malonda Mustika & Rekan (Baker Tilly)
COWL	Teramihardja, Pradhono & Chandra (Rodl & Partner)	Teramihardja, Pradhono & Chandra (Rodl & Partner)	Teramihardja, Pradhono & Chandra (Rodl & Partner)
DILD	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mirawati Sensi Idris (Moore Stephens)	Mirawati Sensi Idris (Moore Stephens)
DUTI	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mirawati Sensi Idris (Moore Stephens)	Mirawati Sensi Idris (Moore Stephens)
FMII	Supoyo, Sutjahjo, Subyantara & Rekan	Heliantono & Rekan (Parker Randall)	Heliantono & Rekan (Parker Randall)
GMTD	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
GWSA	Osman Bing Satrio & Eny (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)
JRPT	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan

KIJA	Tanubrata Susanto Fahmi & Rekan (BDO)	Tanubrata Susanto Fahmi & Rekan (BDO)	Tanubrata Susanto Fahmi Bambang & Rekan (BDO)
LPCK	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
LPKR	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
MDLN	Tanubrata Susanto Fahmi & Rekan (BDO)	Tanubrata Susanto Fahmi Bambang & Rekan (BDO)	Tanubrata Susanto Fahmi Bambang & Rekan (BDO)
MTLA	Osman Bing Satrio & Eny (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)
MTSM	Maksum, Suyamto dan Hirdjan	Maksum, Suyamto dan Hirdjan	Maksum, Suyamto dan Hirdjan
OMRE	Osman Bing Satrio & Eny (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)
PUDP	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali
PWON	Osman Bing Satrio & Eny (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)	Satrio Bing Eny & Rekan (Deloitte)
RBMS	Anwar & Rekan (DFK International)	Anwar & Rekan (DFK International)	Anwar & Rekan (DFK International)
SCBD	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	Mirawati Sensi Idris (Moore Stephens)	Mirawati Sensi Idris (Moore Stephens)
SMDM	Hadori Sugiarto Adi & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)
SMRA	Purwantono, Sungkoro & Surja (Ernst & Young)	Purwantono, Sungkoro & Surja (Ernst & Young)	Purwantono, Sungkoro & Surja (Ernst & Young)

Data Ukuran Perusahaan Klien

Kode	Total Aset 2012	Total Aset 2013	Total Aset 2014
APLN	Rp15.195.642.352	Rp19.679.908.990	Rp23.686.158.211
ASRI	Rp10.946.417.244	Rp14.428.082.567	Rp16.924.366.954
BAPA	Rp159.093.151.873	Rp175.635.233.972	Rp176.171.620.663
BEST	Rp2.285.757.285.247	Rp3.360.272.281.414	Rp3.652.993.439.542
BIPP	Rp178.403.632.950	Rp561.406.598.837	Rp617.584.221.361
COWL	Rp1.778.428.912.031	Rp1.944.913.754.306	Rp3.682.393.492.170
DILD	Rp6.091.751.240.542	Rp7.526.470.401.005	Rp9.004.884.010.541
DUTI	Rp6.592.254.980.112	Rp7.473.596.509.696	Rp8.024.311.044.118
FMII	Rp355.112.249.519	Rp429.979.371.877	Rp459.446.166.175
GMTD	Rp900.597.066.316	Rp1.307.846.871.186	Rp1.524.317.216.546
GWSA	Rp2.074.853.325.402	Rp2.045.701.784.445	Rp2.292.661.995.500
JRPT	Rp4.998.260.900	Rp6.163.177.866	Rp6.684.262.908
KIJA	Rp7.077.817.870.077	Rp8.255.167.231.158	Rp8.505.270.447.485
LPCK	Rp2.832.000.551.101	Rp3.854.166.345.345	Rp4.309.824.234.265
LPKR	Rp24.869.295.733.093	Rp31.300.362.430.266	Rp37.761.220.693.695
MDLN	Rp4.591.920.046.013	Rp9.647.813.079.565	Rp10.446.907.695.182
MTLA	Rp2.015.753.149	Rp2.834.484.171	Rp3.250.717.743
MTSM	Rp108.481.953.974	Rp98.129.812.821	Rp92.326.274.743
OMRE	Rp774.036.052.884	Rp822.190.160.767	Rp815.338.709.481
PUDP	Rp361.178.839.947	Rp366.625.848.156	Rp401.794.311.717
PWON	Rp7.565.819.916	Rp9.298.245.408	Rp16.770.742.538
RBMS	Rp152.811.855.863	Rp158.997.539.543	Rp155.939.885.534
SCBD	Rp3.558.903.785	Rp5.550.429.288	Rp5.569.183.172
SMDM	Rp2.637.664.776	Rp2.950.314.446	Rp3.156.290.546
SMRA	Rp10.876.386.685	Rp13.659.136.825	Rp15.379.478.994

Kode	Total Aset 2015	Total Aset 2016	Total Aset 2017
APLN	Rp24.559.174.988	Rp25.711.953.382	Rp28.790.116.014
ASRI	Rp18.709.870.126	Rp20.186.130.682	Rp20.728.430.487
BAPA	Rp175.743.601.667	Rp179.260.878.116	Rp179.035.974.052
BEST	Rp4.631.315.439.422	Rp5.205.373.116.830	Rp5.719.000.999.540
BIPP	Rp1.329.200.459.592	Rp1.648.021.678.720	Rp1.748.640.897.106
COWL	Rp3.540.585.749.217	Rp3.493.055.380.115	Rp3.578.766.164.667
DILD	Rp10.288.572.076.882	Rp11.840.059.936.442	Rp13.097.184.984.411

DUTI	Rp9.014.911.216.451	Rp9.692.217.785.825	Rp10.575.681.686.285
FMII	Rp584.000.536.156	Rp771.547.611.433	Rp801.479.951.527
GMTD	Rp1.273.990.253.786	Rp1.229.172.450.340	Rp1.242.714.753.944
GWSA	Rp6.805.277.762.308	Rp6.963.273.062.204	Rp7.200.861.383.403
JRPT	Rp7.578.101.438	Rp8.484.436.652	Rp9.472.682.688
KIJA	Rp9.740.694.660.705	Rp10.733.598.205.115	Rp11.266.320.312.348
LPCK	Rp5.476.757.336.509	Rp5.653.153.184.505	Rp12.378.227
LPKR	Rp41.326.558.178.049	Rp45.603.683	Rp56.772.116
MDLN	Rp12.843.050.665.229	Rp14.540.108.285.179	Rp14.599.669.337.351
MTLA	Rp3.620.742.578	Rp3.932.529.273	Rp4.873.830.176
MTSM	Rp88.172.596.470	Rp84.641.766.703	Rp80.234.783.495
OMRE	Rp819.722.919.219	Rp4.264.983.383.118	Rp4.242.934.699.631
PUDP	Rp445.919.320.351	Rp531.168.640.936	Rp504.843.795.570
PWON	Rp18.778.122.467	Rp20.674.141.654	Rp23.358.717.736
RBMS	Rp182.263.717.930	Rp167.489.721.098	Rp218.761.202.250
SCBD	Rp5.566.425.030	Rp5.714.281.871	Rp5.783.263.814
SMDM	Rp3.154.581.181	Rp3.098.989.165.921	Rp3.141.680.323.403
SMRA	Rp18.758.262.022	Rp20.810.319.657	Rp21.662.711.991

Data Audit Delay

2012		2013		2014	
Laporan Keuangan	Laporan Audit Selesai	Laporan Keuangan	Laporan Audit Selesai	Laporan Keuangan	Laporan Audit Selesai
31-Des-12	19-Mar-13	31-Des-13	25-Mar-14	31-Des-14	25-Mar-15
31-Des-12	11-Mar-13	31-Des-13	21-Mar-14	31-Des-14	06-Mar-15
31-Des-12	20-Feb-13	31-Des-13	24-Mar-14	31-Des-14	23-Mar-15
31-Des-12	18-Mar-13	31-Des-13	26-Mar-14	31-Des-14	20-Mar-15
31-Des-12	01-Mar-13	31-Des-13	03-Mar-14	31-Des-14	09-Mar-15
31-Des-12	15-Mar-13	31-Des-13	24-Mar-14	31-Des-14	20-Mar-15
31-Des-12	25-Mar-13	31-Des-13	24-Mar-14	31-Des-14	27-Mar-15
31-Des-12	13-Feb-13	31-Des-13	14-Feb-14	31-Des-14	09-Feb-15
31-Des-12	25-Mar-13	31-Des-13	20-Mar-14	31-Des-14	23-Mar-15
31-Des-12	22-Mar-13	31-Des-13	17-Mar-14	31-Des-14	27-Feb-15
31-Des-12	14-Mar-13	31-Des-13	17-Mar-14	31-Des-14	20-Mar-15
31-Des-12	08-Mar-13	31-Des-13	14-Mar-14	31-Des-14	13-Mar-15
31-Des-12	27-Mar-13	31-Des-13	27-Mar-14	31-Des-14	27-Mar-15
31-Des-12	22-Mar-13	31-Des-13	19-Mar-14	31-Des-14	25-Feb-15
31-Des-12	25-Mar-13	31-Des-13	20-Mar-14	31-Des-14	03-Mar-15
31-Des-12	11-Mar-13	31-Des-13	20-Mar-14	31-Des-14	20-Mar-15
31-Des-12	25-Mar-13	31-Des-13	25-Mar-14	31-Des-14	25-Mar-15
31-Des-12	27-Mar-13	31-Des-13	27-Mar-14	31-Des-14	30-Mar-15
31-Des-12	25-Mar-13	31-Des-13	20-Mar-14	31-Des-14	27-Mar-15
31-Des-12	18-Mar-13	31-Des-13	18-Mar-14	31-Des-14	16-Mar-15
31-Des-12	26-Mar-13	31-Des-13	18-Mar-14	31-Des-14	20-Mar-15
31-Des-12	20-Mar-13	31-Des-13	25-Mar-14	31-Des-14	06-Feb-15
31-Des-12	08-Mar-13	31-Des-13	18-Mar-14	31-Des-14	11-Mar-15
31-Des-12	27-Mar-13	31-Des-13	24-Mar-14	31-Des-14	17-Mar-15
31-Des-12	15-Mar-13	31-Des-13	15-Mar-14	31-Des-14	23-Mar-15

2015		2016		2017	
Laporan Keuangan	Laporan Audit Selesai	Laporan Keuangan	Laporan Audit Selesai	Laporan Keuangan	Laporan Audit Selesai
31-Des-15	28-Mar-16	31-Des-16	26-Apr-17	31-Des-17	27-Mar-18
31-Des-15	29-Mar-16	31-Des-16	22-Mar-17	31-Des-17	15-Mar-18
31-Des-15	29-Feb-16	31-Des-16	20-Mar-17	31-Des-17	01-Mar-18
31-Des-15	24-Mar-16	31-Des-16	22-Mar-17	31-Des-17	07-Mar-18

31-Des-15	21-Mar-16	31-Des-16	20-Mar-17	31-Des-17	19-Mar-18
31-Des-15	17-Mar-16	31-Des-16	17-Mar-17	31-Des-17	26-Feb-18
31-Des-15	30-Mar-16	31-Des-16	27-Mar-17	31-Des-17	26-Mar-18
31-Des-15	12-Feb-16	31-Des-16	17-Feb-17	31-Des-17	14-Feb-18
31-Des-15	23-Mar-16	31-Des-16	27-Mar-17	31-Des-17	21-Mar-18
31-Des-15	19-Feb-16	31-Des-16	17-Feb-17	31-Des-17	19-Feb-18
31-Des-15	29-Mar-16	31-Des-16	30-Mar-17	31-Des-17	28-Mar-18
31-Des-15	29-Feb-16	31-Des-16	29-Mar-17	31-Des-17	20-Mar-18
31-Des-15	28-Mar-16	31-Des-16	27-Mar-17	31-Des-17	27-Mar-18
31-Des-15	18-Feb-16	31-Des-16	22-Feb-17	31-Des-17	04-Apr-18
31-Des-15	26-Feb-16	31-Des-16	27-Feb-17	31-Des-17	04-Apr-18
31-Des-15	18-Mar-16	31-Des-16	02-Mar-17	31-Des-17	15-Feb-18
31-Des-15	23-Mar-16	31-Des-16	24-Mar-17	31-Des-17	26-Mar-18
31-Des-15	30-Mar-16	31-Des-16	27-Mar-17	31-Des-17	23-Mar-18
31-Des-15	23-Mar-16	31-Des-16	27-Mar-17	31-Des-17	28-Mar-18
31-Des-15	15-Mar-16	31-Des-16	15-Mar-17	31-Des-17	20-Feb-18
31-Des-15	24-Mar-16	31-Des-16	24-Mar-17	31-Des-17	19-Mar-18
31-Des-15	17-Mar-16	31-Des-16	16-Mar-17	31-Des-17	20-Mar-18
31-Des-15	24-Mar-16	31-Des-16	16-Mar-17	31-Des-17	23-Mar-18
31-Des-15	17-Mar-16	31-Des-16	23-Feb-17	31-Des-17	23-Feb-18
31-Des-15	23-Mar-16	31-Des-16	24-Mar-17	31-Des-17	26-Mar-18

Data Pengukuran Variabel Auditor Switching

Kode	Nama Perusahaan	Tahun					
		2012	2013	2014	2015	2016	2017
APLN	Agung Podomoro Land	0	0	0	0	0	0
ASRI	Alam Sutera Realty	0	0	0	0	0	0
BAPA	Bekasi Asri Pemula	0	1	0	0	0	1
BEST	Bekasi Fajar Industrial Estate	0	0	0	0	0	0
BIPP	Bhuwanatala Indah Permai	0	0	1	1	1	0
COWL	Cowell Development	0	1	1	1	0	0
DILD	Intiland Development	0	0	0	0	0	0
DUTI	Duta Pertiwi	0	0	0	0	0	0
FMII	Fortune Mate Indonesia	0	1	1	0	1	0
GMTD	Gowa Makassar Tourism	0	0	1	0	0	0
GWSA	Greenwood Sejahtera	0	1	0	0	0	0
JRPT	Jaya Real Property	0	0	0	0	0	0
KIJA	Jababeka	0	0	0	0	0	0
LPCK	Lippo Cikarang	0	0	0	0	0	0
LPKR	Lippo Karawaci	0	0	0	0	0	0
MDLN	Modernland Realty	0	0	0	0	0	0
MTLA	Metropolitan Land	0	0	0	0	0	0
MTSM	Metro Realty	0	1	1	0	0	0
OMRE	Indonesia Prima Property	0	0	0	0	0	0
PUDP	Pudjiadi Prestige	0	0	0	0	0	0
PWON	Pakuwon Jati	0	0	0	0	0	0
RBMS	Ristia Bintang Mahkotasejati	0	0	1	1	0	0
SCBD	Danayasa Arthatama	0	0	0	0	0	0
SMDM	Suryamas Dutamakmur	0	0	0	0	1	0
SMRA	Summarecon Agung	0	0	0	0	0	0

Data Pengukuran Variabel Opini Audit

Kode	Nama Perusahaan	Tahun					
		2012	2013	2014	2015	2016	2017
APLN	Agung Podomoro Land	0	0	0	0	0	0
ASRI	Alam Sutera Realty	0	1	1	0	1	1
BAPA	Bekasi Asri Pemula	0	0	0	0	0	0
BEST	Bekasi Fajar Industrial Estate	1	1	1	0	1	1
BIPP	Bhuwanatala Indah Permai	0	0	0	0	0	0
COWL	Cowell Development	0	0	0	0	1	0
DILD	Intiland Development	0	0	0	0	1	1
DUTI	Duta Pertiwi	0	0	1	0	1	1
FMII	Fortune Mate Indonesia	1	0	0	0	0	1
GMTD	Gowa Makassar Tourism	0	0	0	0	1	1
GWSA	Greenwood Sejahtera	0	0	0	0	0	0
JRPT	Jaya Real Property	0	1	1	1	1	1
KIJA	Jababeka	0	1	1	1	1	1
LPCK	Lippo Cikarang	0	1	1	1	1	1
LPKR	Lippo Karawaci	0	1	1	0	1	1
MDLN	Modernland Realty	0	1	1	1	1	1
MTLA	Metropolitan Land	0	0	0	0	0	0
MTSM	Metro Realty	1	0	0	0	0	0
OMRE	Indonesia Prima Property	0	0	0	0	0	0
PUDP	Pudjiadi Prestige	1	1	1	1	1	1
PWON	Pakuwon Jati	0	1	1	0	1	1
RBMS	Ristia Bintang Mahkotasejati	1	0	0	0	0	1
SCBD	Danayasa Arthatama	0	0	1	0	1	1
SMDM	Suryamas Dutamakmur	1	1	1	0	0	1
SMRA	Summarecon Agung	0	1	1	1	1	1

Data Pengukuran Variabel Pergantian Manajemen (CEO)

Kode	Nama Perusahaan	Tahun					
		2012	2013	2014	2015	2016	2017
APLN	Agung Podomoro Land	0	0	0	1	1	0
ASRI	Alam Sutera Realty	0	1	1	1	0	0
BAPA	Bekasi Asri Pemula	0	1	0	0	0	0
BEST	Bekasi Fajar Industrial Estate	0	0	1	0	0	0
BIPP	Bhuwanatala Indah Permai	1	0	0	0	0	0
COWL	Cowell Development	0	1	1	1	0	0
DILD	Intiland Development	0	0	0	0	0	0
DUTI	Duta Pertiwi	0	1	0	0	1	0
FMII	Fortune Mate Indonesia	0	0	0	0	0	0
GMTD	Gowa Makassar Tourism	0	0	1	1	0	0
GWSA	Greenwood Sejahtera	0	0	0	0	1	0
JRPT	Jaya Real Property	0	0	0	0	0	0
KIJA	Jababeka	0	0	0	1	0	0
LPCK	Lippo Cikarang	0	0	0	0	1	1
LPKR	Lippo Karawaci	0	0	0	0	0	0
MDLN	Modernland Realty	0	1	0	0	0	0
MTLA	Metropolitan Land	0	0	0	0	1	0
MTSM	Metro Realty	0	0	0	0	0	1
OMRE	Indonesia Prima Property	1	0	0	0	0	0
PUDP	Pudjadi Prestige	0	0	0	0	0	0
PWON	Pakuwon Jati	0	0	0	0	1	0
RBMS	Ristia Bintang Mahkotasejati	0	0	1	1	0	0
SCBD	Danayasa Arthatama	1	1	0	0	0	0
SMDM	Suryamas Dutamakmur	0	0	0	0	0	0
SMRA	Summarecon Agung	0	0	0	1	0	0

Data Pengukuran Variabel Ukuran KAP

Kode	Nama Perusahaan	Tahun					
		2012	2013	2014	2015	2016	2017
APLN	Agung Podomoro Land	1	1	1	1	1	1
ASRI	Alam Sutera Realty	0	0	0	0	0	0
BAPA	Bekasi Asri Pemula	0	0	0	0	0	0
BEST	Bekasi Fajar Industrial Estate	0	0	0	0	0	0
BIPP	Bhuwanatala Indah Permai	0	0	0	0	0	0
COWL	Cowell Development	0	0	0	0	0	0
DILD	Intiland Development	0	0	0	0	0	0
DUTI	Duta Pertiwi	0	0	0	0	0	0
FMII	Fortune Mate Indonesia	0	0	0	0	0	0
GMTD	Gowa Makassar Tourism	0	0	0	0	0	0
GWSA	Greenwood Sejahtera	0	1	1	1	1	1
JRPT	Jaya Real Property	0	0	0	0	0	0
KIJA	Jababeka	0	0	0	0	0	0
LPCK	Lippo Cikarang	0	0	0	0	0	0
LPKR	Lippo Karawaci	0	0	0	0	0	0
MDLN	Modernland Realty	0	0	0	0	0	0
MTLA	Metropolitan Land	1	1	1	1	1	1
MTSM	Metro Realty	0	0	0	0	0	0
OMRE	Indonesia Prima Property	1	1	1	1	1	1
PUDP	Pudjadi Prestige	0	0	0	0	0	0
PWON	Pakuwon Jati	1	1	1	1	1	1
RBMS	Ristia Bintang Mahkotasejati	0	0	0	0	0	0
SCBD	Danayasa Arthatama	0	0	0	0	0	0
SMDM	Suryamas Dutamakmur	0	0	0	0	0	0
SMRA	Summarecon Agung	1	1	1	1	1	1

Data Pengukuran Variabel Ukuran Perusahaan Klien

Kode	Nama Perusahaan	Ln(TA)					
		2012	2013	2014	2015	2016	2017
APLN	Agung Podomoro Land	23,44	23,70	23,89	23,92	23,97	24,08
ASRI	Alam Sutera Realty	23,12	23,39	23,55	23,65	23,73	23,75
BAPA	Bekasi Asri Pemula	25,79	25,89	25,89	25,89	25,91	25,91
BEST	Bekasi Fajar Industrial Estate	28,46	28,84	28,93	29,16	29,28	29,37
BIPP	Bhuwanatala Indah Permai	25,91	27,05	27,15	27,92	28,13	28,19
COWL	Cowell Development	28,21	28,30	28,93	28,90	28,88	28,91
DILD	Intiland Development	29,44	29,65	29,83	29,96	30,10	30,20
DUTI	Duta Pertiwi	29,52	29,64	29,71	29,83	29,90	29,99
FMII	Fortune Mate Indonesia	26,60	26,79	26,85	27,09	27,37	27,41
GMTD	Gowa Makassar Tourism	27,53	27,90	28,05	27,87	27,84	27,85
GWSA	Greenwood Sejahtera	28,36	28,35	28,46	29,55	29,57	29,61
JRPT	Jaya Real Property	22,33	22,54	22,62	22,75	22,86	22,97
KIJA	Jababeka	29,59	29,74	29,77	29,91	30,00	30,05
LPCK	Lippo Cikarang	28,67	28,98	29,09	29,33	29,36	16,33
LPKR	Lippo Karawaci	30,84	31,07	31,26	31,35	17,64	17,85
MDLN	Modernland Realty	29,16	29,90	29,98	30,18	30,31	30,31
MTLA	Metropolitan Land	21,42	21,77	21,90	22,01	22,09	22,31
MTSM	Metro Realty	25,41	25,31	25,25	25,20	25,16	25,11
OMRE	Indonesia Prima Property	27,37	27,44	27,43	27,43	29,08	29,08
PUDP	Pudjiadi Prestige	26,61	26,63	26,72	26,82	27,00	26,95
PWON	Pakuwon Jati	22,75	22,95	23,54	23,66	23,75	23,87
RBMS	Ristia Bintang Mahkotasejati	25,75	25,79	25,77	25,93	25,84	26,11
SCBD	Danayasa Arthatama	21,99	22,44	22,44	22,44	22,47	22,48
SMDM	Suryamas Dutamakmur	21,69	21,81	21,87	21,87	28,76	28,78
SMRA	Summarecon Agung	23,11	23,34	23,46	23,65	23,76	23,80

Data Pengukuran Variabel Audit Delay

Kode	Nama Perusahaan	Selisih Hari					
		2012	2013	2014	2015	2016	2017
APLN	Agung Podomoro Land	78	84	84	88	116	86
ASRI	Alam Sutera Realty	70	80	65	89	81	74
BAPA	Bekasi Asri Pemula	51	83	82	60	79	60
BEST	Bekasi Fajar Industrial Estate	77	85	79	84	81	66
BIPP	Bhuwanatala Indah Permai	60	62	68	81	79	78
COWL	Cowell Development	74	83	79	77	76	57
DILD	Intiland Development	84	83	86	90	86	85
DUTI	Duta Pertiwi	44	45	40	43	48	45
FMII	Fortune Mate Indonesia	84	79	82	83	86	80
GMTD	Gowa Makassar Tourism	81	76	58	50	48	50
GWSA	Greenwood Sejahtera	73	76	79	89	89	87
JRPT	Jaya Real Property	67	73	72	60	88	79
KIJA	Jababeka	86	86	86	88	86	86
LPCK	Lippo Cikarang	81	78	56	49	53	94
LPKR	Lippo Karawaci	84	79	62	57	58	94
MDLN	Modernland Realty	70	79	79	78	61	46
MTLA	Metropolitan Land	84	84	84	83	83	85
MTSM	Metro Realty	86	86	89	90	86	82
OMRE	Indonesia Prima Property	84	79	86	83	86	87
PUDP	Pudjiadi Prestige	77	77	75	75	74	51
PWON	Pakuwon Jati	85	77	79	84	83	78
RBMS	Ristia Bintang Mahkotasejati	79	84	37	77	75	79
SCBD	Danayasa Arthatama	67	77	70	84	75	82
SMDM	Suryamas Dutamakmur	86	83	76	77	54	54
SMRA	Summarecon Agung	74	74	82	83	83	85



LAMPIRAN 2
Hasil Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SWITCH	150	0	1	,12	,326
OPINI	150	0	1	,45	,499
CEO	150	0	1	,19	,396
KAP	150	0	1	,23	,424
SIZE	150	16,33	31,35	26,3661	3,09724
DELAY	150	37	116	75,59	13,185
Valid N (listwise)	150				

Case Processing Summary

Unweighted Cases ^(a)		N	Percent
Selected Cases	Included in Analysis	150	100,0
	Missing Cases	0	,0
	Total	150	100,0
Unselected Cases		0	,0
Total		150	100,0

Dependent Variable Encoding

Original Value	Internal Value
tidak melakukan auditor switching	0
melakukan auditor switching	1

Iteration History^(a,b,c)

Iteration	-2 Log likelihood		Coefficients
	Constant	Constant	Constant
Step 0	1	114,058	-1,520
	2	110,153	-1,924
	3	110,078	-1,991
	4	110,077	-1,992
	5	110,077	-1,992

a Constant is included in the model.

b Initial -2 Log Likelihood: 110,077

c Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Classification Table^(a,b)

Observed			Predicted		
			SWITCH		Percentage Correct
			tidak melakukan auditor switching	melakukan auditor switching	tidak melakukan auditor switching
Step 0	SWITCH	tidak melakukan auditor switching	132	0	100,0
		melakukan auditor switching	18	0	,0
Overall Percentage					88,0

a Constant is included in the model.

b The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-1,992	,251	62,881	1	,000	,136

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	OPINI	16,962	1	,000
		CEO	5,016	1	,025
		KAP	3,614	1	,057
		SIZE	1,485	1	,223
		DELAY	,260	1	,610
Overall Statistics			28,445	5	,000

Iteration History (a,b,c,d)

Iteration		-2 Log likelihood	Coefficients					
			Constant	OPINI	CEO	KAP	SIZE	DELAY
Step 1	1	97,204	-1,405	-,963	,486	-,704	,014	,000
	2	81,259	-2,538	-2,008	,834	-1,479	,043	,004
	3	76,080	-3,944	-3,061	1,045	-2,071	,084	,008
	4	74,474	-4,831	-4,094	1,143	-2,328	,110	,009
	5	73,948	-5,062	-5,108	1,166	-2,372	,118	,010
	6	73,758	-5,083	-6,112	1,169	-2,374	,118	,010
	7	73,688	-5,084	-7,114	1,169	-2,374	,118	,010
	8	73,663	-5,084	-8,114	1,169	-2,374	,118	,010
	9	73,653	-5,084	-9,114	1,169	-2,374	,118	,010
	10	73,650	-5,084	-10,114	1,169	-2,374	,118	,010
	11	73,649	-5,084	-11,114	1,169	-2,374	,118	,010
	12	73,648	-5,084	-12,114	1,169	-2,374	,118	,010
	13	73,648	-5,084	-13,114	1,169	-2,374	,118	,010
	14	73,648	-5,084	-14,114	1,169	-2,374	,118	,010
	15	73,648	-5,084	-15,114	1,169	-2,374	,118	,010
	16	73,648	-5,084	-16,114	1,169	-2,374	,118	,010
	17	73,648	-5,084	-17,114	1,169	-2,374	,118	,010
	18	73,648	-5,084	-18,114	1,169	-2,374	,118	,010
	19	73,648	-5,084	-19,114	1,169	-2,374	,118	,010
	20	73,648	-5,084	-20,114	1,169	-2,374	,118	,010

a Method: Enter

b Constant is included in the model.

c Initial -2 Log Likelihood: 110,077

d Estimation terminated at iteration number 20 because maximum iterations has been reached.
Final solution cannot be found.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	36,430	5	,000
	Block	36,430	5	,000
	Model	36,430	5	,000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	73,648 ^(a)	,216	,415

a Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	2,119	8	,977

Contingency Table for Hosmer and Lemeshow Test

		SWITCH = tidak melakukan auditor switching		SWITCH = melakukan auditor switching		Total
		Observed	Expected	Observed	Expected	Observed
Step 1	1	15	15,000	0	,000	15
	2	15	15,000	0	,000	15
	3	15	15,000	0	,000	15
	4	15	15,000	0	,000	15
	5	15	14,877	0	,123	15
	6	14	14,508	1	,492	15
	7	13	12,557	2	2,443	15
	8	10	11,393	5	3,607	15
	9	12	10,578	3	4,422	15
	10	8	8,087	7	6,913	15

Classification Table^a

Observed			Predicted		
			SWITCH		Percentage Correct
			tidak melakukan auditor switching	melakukan auditor switching	tidak melakukan auditor switching
Step 1	SWITCH	tidak melakukan auditor switching	131	1	99,2
		melakukan auditor switching	15	3	16,7
Overall Percentage					89,3

a. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95,0% C.I. for EXP(B)	
Step 1 ^(a)	OPINI	-20,114	4679,518	,000	1	,997	,000	,000	.
	CEO	1,169	,650	3,237	1	,072	3,218	,901	11,498
	KAP	-2,374	1,122	4,474	1	,034	,093	,010	,840
	SIZE	,118	,129	,844	1	,358	1,125	,875	1,448
	DELAY	,010	,022	,200	1	,654	1,010	,967	1,054
	Constant	-5,084	4,152	1,500	1	,221	,006		

a. Variable(s) entered on step 1: OPINI, CEO, KAP, SIZE, DELAY

Correlation Matrix

		Constant	OPINI	CEO	KAP	SIZE	DELAY
Step 1	Constant	1,000	,000	-,335	,041	-,916	-,533
	OPINI	,000	1,000	,000	,000	,000	,000
	CEO	-,335	,000	1,000	-,095	,245	,208
	KAP	,041	,000	-,095	1,000	,057	-,267
	SIZE	-,916	,000	,245	,057	1,000	,160
	DELAY	-,533	,000	,208	-,267	,160	1,000