



Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Yogyakarta

LAMPIRAN



Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Yogyakarta

LAMPIRAN 1

Data Sampel

Tabel Daftar Nama Perusahaan Sampel

No.	Kode Saham	Nama perusahaan Pertambangan
1.	ADES	AKASHA INTERNATIONAL, Tbk
2.	ADMG	POLYCHEM INDONESIA, Tbk
3.	AISA	TIGA PILAR SEJAHTERA, Tbk
4.	AKPI	ARGHA KARYA PRIMA INDUSTRY, Tbk
5.	ALMI	ALUMINDO LIGHT METAL INDUSTRY, Tbk
6.	ALTO	TRI BANYAN TIRTA, Tbk
7.	AMFG	ASAHIMAS FLAT GLASS, Tbk
8.	BAJA	SARANACENTRAL BAJATAMA, Tbk
9.	BIMA	PRIMARINDO ASIA INFRASTRUCTURE, Tbk.
10.	BTON	BETONJAYA MANUNGGAL, Tbk
11.	BUDI	BUDI STRACH & SWEETENER, Tbk
12.	GDST	GUNAWAN DIANJAYA STELL, Tbk
13.	INAI	INDAL ALUMINIUM INDUSTRY, Tbk
14.	INDF	INDOFOOD, Tbk
15.	KAEF	KIMIA FARMA (PERSERO), Tbk
16.	KIAS	KERAMIKA INDONESIA ASSOSIASI, Tbk
17.	MLBI	MULTI BINTANG INDONESIA, Tbk
18.	MYOR	MAYORA INDAH, Tbk
19.	ROTI	NIPPON INDOSARI CORPINDO, Tbk
20.	TOTO	SURYA TOTO INDONESIA, Tbk
21.	ULTJ	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY, Tbk
22.	UNVR	UNILEVER INDONESIA, Tbk
23.	WIIM	WISMILAK INTI MAKMUR, Tbk
24.	YPAS	YANAPRIMA HASTAPERSADA, Tbk
25.	JPRS	JAYA PARI STEEL, Tbk

Tabel Pemilihan Sampel Perusahaan

No	Kriteria Sampel	Tidak Masuk Kriteria	Akumulasi
1.	Perusahaan publik manufaktur yang terdaftar di BEI pada tahun 2013-2015 secara berturut-turut.		142
2.	Perusahaan yang melakukan <i>auditor switching</i> selama tahun 2013-2015.	(79)	63
3.	Perusahaan manufaktur yang mempublikasikan laporan keuangannya tahun 2013-2015.	(0)	63
4.	Perusahaan manufaktur yang mengganti KAP secara <i>mandatory</i> pada tahun 2013-2015.	(38)	25
5.	Laporan keuangan yang menyediakan data terkait penilitin seperti nama CEO, Nama KAP, total hutang, opini audit, total ekuitas tahun 2013-2015.	(0)	25
	Total perusahaan manufaktur		25
	Total sampel 2013-2015 (25x3)		75
	Jumlah sampel yang digunakan		75

Tabel Auditor Switching (0 tidak berganti KAP dan 1 berganti KAP)

No.	Nama Perusahaan Manufaktur	Periode	Auditor Switching
1.	AKASHA INTERNATIONAL, Tbk	2013	0
		2014	1
		2015	1
2.	POLYCHEM INDONESIA, Tbk	2013	1
		2014	0
		2015	1
3.	TIGA PILAR SEJAHTERA, Tbk	2013	0
		2014	1
		2015	1
4.	ARGHA KARYA PRIMA INDUSTRY, Tbk	2013	1
		2014	1
		2015	0
5.	ALUMINDO LIGHT METAL INDUSTRY, Tbk	2013	1
		2014	0
		2015	0
6.	TRI BANYAN TIRTA, Tbk	2013	1
		2014	0
		2015	1
7.	ASAHIMAS FLAT GLASS, Tbk	2013	0
		2014	1
		2015	1
8.	SARANACENTRAL BAJATAMA, Tbk	2013	0
		2014	0
		2015	1
9.	PRIMARINDO ASIA INFRASTRUCTURE, Tbk.	2013	1
		2014	0
		2015	1
10.	BETONJAYA MANUNGGAL, Tbk	2013	0
		2014	1
		2015	0
11.	BUDI STRACH & SWEETENER, Tbk	2013	1
		2014	0
		2015	1
12.	GUNAWAN DIANJAYA STEEL, Tbk	2013	0
		2014	1
		2015	0
13.	INDAL ALUMINIUM INDUSTRY, Tbk	2013	0
		2014	1
		2015	1
14.	INDOFOOD, Tbk	2013	0
		2014	0
		2015	1
15.	KIMIA FARMA (PERSERO), Tbk	2013	1
		2014	0
		2015	0
16.	KERAMIKA INDONESIA ASSOSIASI, Tbk	2013	1
		2014	1
		2015	0
17.	MULTI BINTANG INDONESIA, Tbk	2013	0
		2014	0
		2015	1
18.	MAYORA INDAH, Tbk	2013	1
		2014	0
		2015	0
19.	NIPPON INDOSARI CORPINDO, Tbk	2013	1
		2014	1
		2015	0
20.	SURYA TOTO INDONESIA, Tbk	2013	1
		2014	0
		2015	1
21.	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY, Tbk	2013	0
		2014	0
		2015	1
22.	UNILEVER INDONESIA, Tbk	2013	0
		2014	1
		2015	1
23.	WISMILAK INTI MAKMUR, Tbk	2013	0
		2014	1
		2015	0
24.	YANAPRIMA HASTAPERSADA, Tbk	2013	0
		2014	1
		2015	0
25.	JAYA PARI STEEL, Tbk	2013	1
		2014	0
		2015	0

Tabel Opini Audit (0 WTP dan 1 WDP)

No.	Nama Perusahaan Manufaktur	Periode	Opini Audit
1.	AKASHA INTERNATIONAL, Tbk	2013	1
		2014	0
		2015	0
2.	POLYCHEM INDONESIA, Tbk	2013	0
		2014	1
		2015	0
3.	TIGA PILAR SEJAHTERA, Tbk	2013	0
		2014	1
		2015	0
4.	ARGHA KARYA PRIMA INDUSTRY, Tbk	2013	0
		2014	1
		2015	0
5.	ALUMINDO LIGHT METAL INDUSTRY, Tbk	2013	1
		2014	0
		2015	0
6.	TRI BANYAN TIRTA, Tbk	2013	1
		2014	0
		2015	0
7.	ASAHIMAS FLAT GLASS, Tbk	2013	0
		2014	0
		2015	1
8.	SARANACENTRAL BAJATAMA, Tbk	2013	0
		2014	0
		2015	0
9.	PRIMARINDO ASIA INFRASTRUCTURE, Tbk.	2013	0
		2014	1
		2015	1
10.	BETONJAYA MANUNGGAL, Tbk	2013	0
		2014	0
		2015	0
11.	BUDI STRACH & SWEETENER, Tbk	2013	1
		2014	0
		2015	0
12.	GUNAWAN DIANJAYA STEEL, Tbk	2013	1
		2014	0
		2015	0
13.	INDAL ALUMINIUM INDUSTRY, Tbk	2013	1
		2014	0
		2015	0
14.	INDOFOOD, Tbk	2013	0
		2014	1
		2015	0
15.	KIMIA FARMA (PERSERO), Tbk	2013	0
		2014	1
		2015	0
16.	KERAMIKA INDONESIA ASSOSIASI, Tbk	2013	0
		2014	1
		2015	0
17.	MULTI BINTANG INDONESIA, Tbk	2013	1
		2014	0
		2015	0
18.	MAYORA INDAH, Tbk	2013	0
		2014	0
		2015	1
19.	NIPPON INDOSARI CORPINDO, Tbk	2013	0
		2014	0
		2015	0
20.	SURYA TOTO INDONESIA, Tbk	2013	1
		2014	0
		2015	0
21.	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY, Tbk	2013	1
		2014	0
		2015	0
22.	UNILEVER INDONESIA, Tbk	2013	1
		2014	0
		2015	0
23.	WISMILAK INTI MAKMUR, Tbk	2013	0
		2014	1
		2015	0
24.	YANAPRIMA HASTAPERSADA, Tbk	2013	0
		2014	0
		2015	1
25.	JAYA PARI STEEL, Tbk	2013	0
		2014	1
		2015	0

Tabel Pergantian Manajemen (0 tidak berganti CEO dan 1 berganti CEO)

No.	Nama Perusahaan Manufaktur	Periode	Pergantian Manajemen
1.	AKASHA INTERNATIONAL, Tbk	2013	0
		2014	1
		2015	0
2.	POLYCHEM INDONESIA, Tbk	2013	1
		2014	0
		2015	1
3.	TIGA PILAR SEJAHTERA, Tbk	2013	0
		2014	1
		2015	1
4.	ARGHA KARYA PRIMA INDUSTRY, Tbk	2013	0
		2014	1
		2015	1
5.	ALUMINDO LIGHT METAL INDUSTRY, Tbk	2013	0
		2014	1
		2015	1
6.	TRI BANYAN TIRTA, Tbk	2013	0
		2014	1
		2015	1
7.	ASAHIMAS FLAT GLASS, Tbk	2013	0
		2014	1
		2015	1
8.	SARANACENTRAL BAJATAMA, Tbk	2013	0
		2014	0
		2015	1
9.	PRIMARINDO ASIA INFRASTRUCTURE, Tbk.	2013	1
		2014	1
		2015	0
10.	BETONJAYA MANUNGGAL, Tbk	2013	1
		2014	1
		2015	1
11.	BUDI STRACH & SWEETENER, Tbk	2013	1
		2014	1
		2015	1
12.	GUNAWAN DIANJAYA STEEL, Tbk	2013	1
		2014	0
		2015	1
13.	INDAL ALUMINIUM INDUSTRY, Tbk	2013	1
		2014	1
		2015	1
14.	INDOFOOD, Tbk	2013	1
		2014	1
		2015	0
15.	KIMIA FARMA (PERSERO), Tbk	2013	0
		2014	1
		2015	0
16.	KERAMIKA INDONESIA ASSOSIASI, Tbk	2013	1
		2014	0
		2015	1
17.	MULTI BINTANG INDONESIA, Tbk	2013	1
		2014	1
		2015	1
18.	MAYORA INDAH, Tbk	2013	1
		2014	1
		2015	0
19.	NIPPON INDOSARI CORPINDO, Tbk	2013	1
		2014	0
		2015	1
20.	SURYA TOTO INDONESIA, Tbk	2013	0
		2014	1
		2015	1
21.	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY, Tbk	2013	0
		2014	1
		2015	0
22.	UNILEVER INDONESIA, Tbk	2013	1
		2014	1
		2015	0
23.	WISMILAK INTI MAKMUR, Tbk	2013	1
		2014	1
		2015	0
24.	YANAPRIMA HASTAPERSADA, Tbk	2013	1
		2014	1
		2015	0
25.	JAYA PARI STEEL, Tbk	2013	1
		2014	0
		2015	1

Tabel Ukuran KAP

No.	Nama Perusahaan Manufaktur	Periode	KAP
1.	AKASHA INTERNATIONAL, Tbk	2013	JOHAN MALONDA
		2014	TANUBRATA SUTANTO FAHMI & REKAN
		2015	TANUBRATA SUTANTO FAHMI & REKAN
2.	POLYCHEM INDONESIA, Tbk	2013	OSMAN BING Satriyo & ENY
		2014	OSMAN BING Satriyo & ENY
		2015	OSMAN BING Satriyo & ENY
3.	TIGA PILAR SEJAHTERA, Tbk	2013	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
		2014	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
		2015	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
4.	ARGHA KARYA PRIMA INDUSTRY, Tbk	2013	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2014	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2015	PUWANTONO, SUHERMAN & SURJA - E.Y.
5.	ALUMINDO LIGHT METAL INDUSTRY, Tbk	2013	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN
		2014	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN
		2015	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN
6.	TRI BANYAN TIRTA, Tbk	2013	JAMALUDIN, ARDI, SUKIMTO, & REKAN
		2014	JAMALUDIN, ARDI, SUKIMTO, & REKAN
		2015	GIDEON ADI & REKAN
7.	ASAHIMAS FLAT GLASS, Tbk	2013	SIDDHARTA & WIDJAJA
		2014	SIDDHARTA & WIDJAJA
		2015	SIDDHARTA & WIDJAJA
8.	SARANACENTRAL BAJATAMA, Tbk	2013	TJAHJADI & TAMARA
		2014	TJAHJADI & TAMARA
		2015	TJAHJADI & TAMARA
9.	PRIMARINDO ASIA INFRASTRUCTURE, Tbk.	2013	AF. RACHMA & SUCIPTO WS.
		2014	AF. RACHMA & SUCIPTO WS.
		2015	KOESBANDJIAH, BEDDY SAMSI & SETIASIH
10.	BETONJAYA MANUNGGAL, Tbk	2013	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
		2014	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
		2015	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
11.	BUDI STRACH & SWEETENER, Tbk	2013	MULYAMIN SENSI SURYANTO, & LIANNY
		2014	MULYAMIN SENSI SURYANTO, & LIANNY
		2015	MULYAMIN SENSI SURYANTO, & LIANNY
12.	GUNAWAN DIANJAYA STELL, Tbk	2013	HADORI SUGIARTO, ADI, & REKAN
		2014	DRS. BINSAR B. LUMBANRADJA
		2015	HADORI SUGIARTO, ADI, & REKAN
13.	INDAL ALUMINIUM INDUSTRY, Tbk	2013	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN
		2014	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN
		2015	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN
14.	INDOFOOD, Tbk	2013	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2014	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2015	PUWANTONO, SUHERMAN & SURJA - E.Y.
15.	KIMIA FARMA (PERSERO), Tbk	2013	HENDRAWINATA EDDY SIDDHARTA & TANZIL
		2014	HENDRAWINATA EDDY SIDDHARTA & TANZIL
		2015	HENDRAWINATA EDDY SIDDHARTA & TANZIL
16.	KERAMIKA INDONESIA ASSOSIASI, Tbk	2013	MULYAMIN SENSI SURYANTO, & LIANNY
		2014	MULYAMIN SENSI SURYANTO, & LIANNY
		2015	MULYAMIN SENSI SURYANTO, & LIANNY
17.	MULTI BINTANG INDONESIA, Tbk	2013	SIDDHARTA & WIDJAJA
		2014	SIDDHARTA & WIDJAJA
		2015	OSMAN BING Satriyo & ENY
18.	MAYORA INDAH, Tbk	2013	MULYAMIN SENSI SURYANTO, & LIANNY
		2014	MULYAMIN SENSI SURYANTO, & LIANNY
		2015	MULYAMIN SENSI SURYANTO, & LIANNY
19.	NIPPON INDOSARI CORPINDO, Tbk	2013	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2014	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2015	PUWANTONO, SUHERMAN & SURJA - E.Y.
20.	SURYA TOTO INDONESIA, Tbk	2013	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2014	PUWANTONO, SUHERMAN & SURJA - E.Y.
		2015	PUWANTONO, SUHERMAN & SURJA - E.Y.
21.	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY, Tbk	2013	TANUBRATA SUTANTO FAHMI & REKAN
		2014	TANUBRATA SUTANTO FAHMI & REKAN
		2015	TANUBRATA SUTANTO FAHMI & REKAN
22.	UNILEVER INDONESIA, Tbk	2013	TANUDIREDJIA, WIBISANA & REKAN - PWC
		2014	SIDDHARTA & WIDJAJA
		2015	SIDDHARTA & WIDJAJA
23.	WISMILAK INTI MAKMUR, Tbk	2013	KOSASIH, NOERDIYAMAN, TJAHJO & REKAN
		2014	KOSASIH, NOERDIYAMAN, TJAHJO & REKAN
		2015	KOSASIH, NOERDIYAMAN, TJAHJO & REKAN
24.	YANAPRIMA HASTAPERSADA, Tbk	2013	TERAMIHARDJA, PRADHONO & CHANDRA
		2014	BUDIMAN, WAWAN, PAMUDJI & REKAN
		2015	TERAMIHARDJA, PRADHONO & CHANDRA
25.	JAYA PARI STEEL, Tbk	2013	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
		2014	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO
		2015	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO

Tabel Financial Distress

No.	Nama Perusahaan Manufaktur	Periode	Financial Distress (%)
1.	AKASHA INTERNATIONAL, Tbk	2013	0.66579
		2014	0.70678
		2015	0.98930
2.	POLYCHEM INDONESIA, Tbk	2013	0.75549
		2014	0.58036
		2015	0.56856
3.	TIGA PILAR SEJAHTERA, Tbk	2013	1.13038
		2014	1.05182
		2015	1.28414
4.	ARGHA KARYA PRIMA INDUSTRY, Tbk	2013	0.50621
		2014	1.14997
		2015	1.60313
5.	ALUMINDO LIGHT METAL INDUSTRY, Tbk	2013	3.18668
		2014	4.01132
		2015	2.87364
6.	TRI BANYAN TIRTA, Tbk	2013	0.63905
		2014	1.32620
		2015	1.32799
7.	ASAHIMAS FLAT GLASS, Tbk	2013	0.28205
		2014	0.23040
		2015	0.25959
8.	SARANACENTRAL BAJATAMA, Tbk	2013	3.83757
		2014	4.17530
		2015	4.86956
9.	PRIMARINDO ASIA INFRASTRUCTURE, Tbk.	2013	1.57856
		2014	1.53661
		2015	1.49283
10.	BETONJAYA MANUNGGAL, Tbk	2013	0.26883
		2014	0.18765
		2015	0.22811
11.	BUDI STRACH & SWEETENER, Tbk	2013	1.69215
		2014	1.71197
		2015	1.95494
12.	GUNAWAN DIANJAYA STEEL, Tbk	2013	0.34722
		2014	0.55624
		2015	0.47180
13.	INDAL ALUMINIUM INDUSTRY, Tbk	2013	5.06313
		2014	5.15242
		2015	4.54689
14.	INDOFOOD, Tbk	2013	1.03509
		2014	1.08446
		2015	1.12959
15.	KIMIA FARMA (PERSERO), Tbk	2013	0.52180
		2014	0.63885
		2015	0.73795
16.	KERAMIKA INDONESIA ASSOSIASI, Tbk	2013	0.10933
		2014	0.11137
		2015	0.17144
17.	MULTI BINTANG INDONESIA, Tbk	2013	0.85528
		2014	3.02864
		2015	1.74091
18.	MAYORA INDAH, Tbk	2013	1.49370
		2014	1.50969
		2015	1.18362
19.	NIPPON INDOSARI CORPINDO, Tbk	2013	1.31500
		2014	1.23190
		2015	1.27702
20.	SURYA TOTO INDONESIA, Tbk	2013	0.68607
		2014	0.64661
		2015	0.63558
21.	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY, Tbk	2013	0.39524
		2014	0.28784
		2015	0.26541
22.	UNILEVER INDONESIA, Tbk	2013	2.13730
		2014	2.10532
		2015	2.25850
23.	WISMILAK INTI MAKMUR, Tbk	2013	0.57291
		2014	0.56001
		2015	0.42279
24.	YANAPRIMA HASTAPERSADA, Tbk	2013	2.59390
		2014	0.97984
		2015	0.85632
25.	JAYA PARI STEEL, Tbk	2013	0.03867
		2014	0.04312
		2015	0.09266



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LAMPIRAN 2

Hasil Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Auditor Switching	75	0	1	9	,12	,327	,107	2,387	,277	3,797	,548
Opini Audit	75	0	1	23	,31	,464	,215	,856	,277	-1,303	,548
Pergantian Manajemen	75	0	1	50	,67	,475	,225	-,722	,277	-1,521	,548
Ukuran KAP	75	0	1	13	,17	,381	,145	1,761	,277	1,132	,548
Financial Distress	75	,03867	5,15242	99,55436	1,3273915	1,26032862	1,588	1,616	,277	2,064	,548
Valid N (listwise)	75										

Case Processing Summary

Unweighted Cases ^a		N	Percent
	Included in Analysis	75	100,0
Selected Cases	Missing Cases	0	,0
	Total	75	100,0
Unselected Cases		0	,0
Total		75	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
0	0
1	1

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	57,029	-1,520
2	55,077	-1,924
Step 0 3	55,039	-1,991
4	55,039	-1,992
5	55,039	-1,992

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 55.039
- c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed	Predicted		
		Auditor Switching		Percentage Correct
		0	1	
Step 0	Auditor Switching 0	66	0	100,0
	1	9	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	,355	31,441	1	,000	,136

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

Iteration		-2 Log likelihood	Coefficients				
			Constant	OpiniAudit	PergantianManaje men	UkurankAP	FinancialDistress
Step 1	1	53,971	-1,031	-,512	-,328	-,573	-,011
	2	49,387	-,972	-1,124	-,664	-1,412	-,028
	3	48,273	-,829	-1,575	-,849	-2,443	-,042
	4	47,980	-,799	-1,702	-,886	-3,467	-,045
	5	47,880	-,797	-1,712	-,889	-4,477	-,045
	6	47,844	-,797	-1,712	-,889	-5,480	-,045
	7	47,831	-,797	-1,712	-,889	-6,481	-,045
	8	47,826	-,797	-1,712	-,889	-7,482	-,045
	9	47,824	-,797	-1,712	-,889	-8,482	-,045
	10	47,823	-,797	-1,712	-,889	-9,482	-,045
	11	47,823	-,797	-1,712	-,889	-10,482	-,045
	12	47,823	-,797	-1,712	-,889	-11,482	-,045
	13	47,823	-,797	-1,712	-,889	-12,482	-,045
	14	47,823	-,797	-1,712	-,889	-13,482	-,045
	15	47,823	-,797	-1,712	-,889	-14,482	-,045
	16	47,823	-,797	-1,712	-,889	-15,482	-,045
	17	47,823	-,797	-1,712	-,889	-16,482	-,045
	18	47,823	-,797	-1,712	-,889	-17,482	-,045
	19	47,823	-,797	-1,712	-,889	-18,482	-,045
	20	47,823	-,797	-1,712	-,889	-19,482	-,045

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 55.039

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	7,216	4	,125
	Block	7,216	4	,125
	Model	7,216	4	,125

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	47,823 ^a	,092	,176

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	4,958	7	,665

Contingency Table for Hosmer and Lemeshow Test

		Auditor Switching = 0		Auditor Switching = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	8	8,000	0	,000	8
	2	8	7,914	0	,086	8
	3	7	7,674	1	,326	8
	4	8	7,412	0	,588	8
	5	7	6,912	1	1,088	8
	6	6	6,823	2	1,177	8
	7	6	6,783	2	1,217	8
	8	8	6,758	0	1,242	8
	9	8	7,725	3	3,275	11

Classification Table^a

	Observed	Predicted			
		Auditor Switching		Percentage Correct	
		0	1		
Step 1	Auditor Switching	0	66	0	100,0
		1	9	0	,0
	Overall Percentage				88,0

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 ^a	OpiniAudit	-1,712	1,144	2,239	1	,135	,181	,019	1,700
	PergantianManajemen	-,889	,779	1,305	1	,253	,411	,089	1,890
	UkurankAP	-19,482	10694,231	,000	1	,999	,000	,000	.
	FinancialDistress	-,045	,278	,026	1	,872	,956	,554	1,649
	Constant	-,797	,734	1,177	1	,278	,451		

a. Variable(s) entered on step 1: OpiniAudit, PergantianManajemen, UkurankAP, FinancialDistress.

Correlation Matrix

		Constant	OpiniAudit	PergantianManajemen	UkurankAP	FinancialDistress
Step 1	Constant	1,000	-,396	-,647	,000	-,503
	OpiniAudit	-,396	1,000	,234	,000	,091
	PergantianManajemen	-,647	,234	1,000	,000	-,051
	UkurankAP	,000	,000	,000	1,000	,000
	FinancialDistress	-,503	,091	-,051	,000	1,000

Table of Chi-square statistics

[t-statistics](#)

F-statistics with other P-values: [P=0.05](#) | [P=0.01](#) | [P=0.001](#)

df	P = 0.05	P = 0.01	P = 0.001
1	3.84	6.64	10.83
2	5.99	9.21	13.82
3	7.82	11.35	16.27
4	9.49	13.28	18.47
5	11.07	15.09	20.52
6	12.59	16.81	22.46
7	14.07	18.48	24.32
8	15.51	20.09	26.13
9	16.92	21.67	27.88
10	18.31	23.21	29.59
11	19.68	24.73	31.26
12	21.03	26.22	32.91
13	22.36	27.69	34.53
14	23.69	29.14	36.12
15	25.00	30.58	37.70
16	26.30	32.00	39.25
17	27.59	33.41	40.79
18	28.87	34.81	42.31
19	30.14	36.19	43.82
20	31.41	37.57	45.32
21	32.67	38.93	46.80
22	33.92	40.29	48.27
23	35.17	41.64	49.73
24	36.42	42.98	51.18
25	37.65	44.31	52.62
26	38.89	45.64	54.05
27	40.11	46.96	55.48
28	41.34	48.28	56.89
29	42.56	49.59	58.30
30	43.77	50.89	59.70

31	44.99	52.19	61.10
32	46.19	53.49	62.49
33	47.40	54.78	63.87
34	48.60	56.06	65.25
35	49.80	57.34	66.62
36	51.00	58.62	67.99
37	52.19	59.89	69.35
38	53.38	61.16	70.71
39	54.57	62.43	72.06
40	55.76	63.69	73.41
41	56.94	64.95	74.75
42	58.12	66.21	76.09
43	59.30	67.46	77.42
44	60.48	68.71	78.75
45	61.66	69.96	80.08
46	62.83	71.20	81.40
47	64.00	72.44	82.72
48	65.17	73.68	84.03
49	66.34	74.92	85.35
50	67.51	76.15	86.66
51	68.67	77.39	87.97
52	69.83	78.62	89.27
53	70.99	79.84	90.57
54	72.15	81.07	91.88
55	73.31	82.29	93.17
56	74.47	83.52	94.47
57	75.62	84.73	95.75
58	76.78	85.95	97.03
59	77.93	87.17	98.34
60	79.08	88.38	99.62
61	80.23	89.59	100.88
62	81.38	90.80	102.15
63	82.53	92.01	103.46
64	83.68	93.22	104.72
65	84.82	94.42	105.97

66	85.97	95.63	107.26
67	87.11	96.83	108.54
68	88.25	98.03	109.79
69	89.39	99.23	111.06
70	90.53	100.42	112.31
71	91.67	101.62	113.56
72	92.81	102.82	114.84
73	93.95	104.01	116.08
74	95.08	105.20	117.35
75	96.22	106.39	118.60
76	97.35	107.58	119.85
77	98.49	108.77	121.11
78	99.62	109.96	122.36
79	100.75	111.15	123.60
80	101.88	112.33	124.84
81	103.01	113.51	126.09
82	104.14	114.70	127.33
83	105.27	115.88	128.57
84	106.40	117.06	129.80
85	107.52	118.24	131.04
86	108.65	119.41	132.28
87	109.77	120.59	133.51
88	110.90	121.77	134.74
89	112.02	122.94	135.96
90	113.15	124.12	137.19
91	114.27	125.29	138.45
92	115.39	126.46	139.66
93	116.51	127.63	140.90
94	117.63	128.80	142.12
95	118.75	129.97	143.32
96	119.87	131.14	144.55
97	120.99	132.31	145.78
98	122.11	133.47	146.99
99	123.23	134.64	148.21
100	124.34	135.81	149.48

