

**LAMPIRAN**  
**HASIL ANALISIS REGRESI LOGISTIK**

## Lampiran 1. Daftar Perusahaan Sampel

No	Kode	Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	ADES	Akasha Wira International Tbk
3	APLI	Asiaplast Industries Tbk
4	AUTO	Astra Otoparts Tbk
5	BRPT	Barito Pacific Tbk
6	RMBA	Bentoel International Investama Tbk
7	BTON	Betonjaya Manunggal Tbk
8	CTBN	Citra Tubindo Tbk
9	DVLA	Darya-Varia Laboratoria Tbk
10	DLTA	Delta Djakarta Tbk.
11	DPNS	Duta Pertiwi Nusantara Tbk.
12	EKAD	Ekadharma International Tbk
13	ESTI	Ever Shine Textile Industry Tbk
14	FASW	Fajar Surya Wisesa Tbk
15	GJTL	Gajah Tunggal Tbk
16	GDYR	Goodyear Indonesia Tbk
17	SMCB	Holcim Indonesia Tbk
18	INAI	Indal Aluminium Industry Tbk
19	SRSN	Indo Acidatama Tbk
20	BRAM	Indo Kordsa Tbk
21	INTP	Indocement Tunggal Prakasa Tbk
22	INDF	Indofood Sukses Makmur Tbk.
23	INDR	Indorama Synthetics Tbk
24	INDS	Indospring Tbk.
25	JPRS	Jaya Pari Steel Tbk
26	KLBF	Kalbe Farma Tbk
27	KARW	Karwell Indonesia Tbk
28	KICI	Kedaung Indah Can Tbk.

29	KDSI	Kedawang Setia Industrial Tbk.
30	LMPI	Langgeng Makmur Industri Tbk
31	LION	Lion Metal Works Tbk
32	LMSH	Lionmesh Prima Tbk
33	MERK	Merck Tbk
34	MLIA	Mulia Industrindo Tbk.
35	MLBI	Multi Bintang Indonesia Tbk.
36	LPIN	Multi Prima Sejahtera Tbk
37	MRAT	Mustika Ratu Tbk
38	PBRX	Pan Brothers Tex Tbk
39	PICO	Pelangi Indah Canindo Tbk
40	ADMG	Polychem Indonesia Tbk.
41	PSDN	Prasidha Aneka Niaga Tbk
42	BIMA	Primarindo Asia Infrastructur Tbk
43	PYFA	Pyridam Farma Tbk
44	RICY	Ricky Putra Globalindo Tbk
45	HMSP	HM Sampoerna Tbk
46	SAIP	Surabaya Agung Industry Pulp Tbk.
47	SMSM	Selamat Sempurna Tbk
48	SMGR	Semen Gresik (Persero) Tbk
49	BATA	Sepatu Bata Tbk
50	STTP	Siantar Top Tbk
51	SMAR	SMART Tbk
52	IKBI	Sumi Indo Kabel Tbk
53	TOTO	Surya Toto Indonesia Tbk
54	TSPC	Tempo Scan Pacific Tbk
55	TFCO	Tifico Fiber Indonesia Tbk
56	TRST	Trias Sentosa Tbk
57	UNVR	Unilever Indonesia Tbk





**Lampiran 3. Data Penelitian Tahun 2009**

Kode	PKAP	OGC	PM	RA	SIZE	KK
AISA	0	1	0	0	27.9289	1.0870
ADES	0	0	1	0	25.9067	-2.4787
APLI	0	0	1	0	26.4350	2.7937
AUTO	0	1	1	0	29.1668	5.0033
BRPT	1	0	1	1	30.4268	1.6203
RMBA	0	1	0	1	29.0903	2.7009
BTON	0	0	0	0	24.9687	6.8962
CTBN	0	1	0	1	32.9208	0.7296
DVLA	0	0	0	1	27.3872	4.2514
DLTA	0	0	0	1	27.3571	5.9159
DPNS	0	1	0	0	25.6830	4.3889
EKAD	0	1	0	0	25.8300	3.1234
ESTI	0	0	0	1	26.9749	7.6437
FASW	0	1	0	1	28.9315	2.1980
GJTL	0	1	0	1	29.8145	6.9025
GDYR	1	1	0	0	27.7511	2.8950
SMCB	1	1	1	1	29.6278	1.6042
INAI	0	1	0	0	26.8769	1.0589
SRSN	0	1	1	0	26.7486	2.4558
BRAM	0	1	0	1	27.9309	5.6339
INTP	0	0	0	1	30.2170	5.8470
INDF	0	0	0	1	31.3294	2.0702
INDR	1	0	0	1	29.2648	2.5214
INDS	0	0	1	0	27.1548	2.3649
JPRS	0	0	1	0	26.5924	4.5707
KLBF	1	0	0	1	29.5001	5.9910
KARW	0	0	0	0	25.3476	-6.2954
KICI	0	0	0	0	25.1574	3.0409

Kode	PKAP	OGC	PM	RA	SIZE	KK
KDSI	1	0	0	0	27.0344	2.9031
LMPI	1	1	0	0	27.0158	2.8667
LION	0	1	0	0	26.3267	6.3283
LMSH	0	0	1	0	25.0114	3.8467
MERK	0	0	0	1	26.7962	7.9819
MLIA	0	1	0	1	28.8062	-1.0783
MLBI	0	0	0	1	27.6245	3.5106
LPIN	1	1	1	0	25.6499	2.5329
MRAT	0	1	1	0	26.6249	6.7993
PBRX	0	0	0	0	27.4320	2.5086
PICO	0	0	0	0	27.0197	1.9364
ADMG	1	0	0	1	28.9447	0.9622
PSDN	0	0	0	1	26.5915	0.6765
BIMA	1	0	0	0	25.2759	-2.9903
PYFA	0	0	0	0	25.3278	4.4992
RICY	1	1	0	0	27.1197	2.2261
HMSP	0	0	0	0	30.5055	5.8687
SAIP	0	0	0	0	28.5122	-1.1328
SMSM	0	0	0	0	27.5709	3.9758
SMGR	1	1	1	1	30.1922	5.9210
BATA	0	1	0	1	26.7556	5.4207
STTP	1	0	1	0	27.0309	4.6559
SMAR	0	0	0	0	29.9544	3.0343
IKBI	0	0	0	1	27.0547	7.5163
TOTO	1	0	1	1	27.6419	3.7446
TSPC	0	0	1	0	28.8137	5.3750
TFCO	0	0	0	1	28.1881	-0.8160
TRST	0	1	0	1	28.2842	3.2932
UNVR	0	1	0	0	29.6439	6.1602

#### Lampiran 4. Data Penelitian Tahun 2010

Kode	PKAP	OGC	PM	RA	SIZE	KK
AISA	0	0	0	0	28.3656	1.0626
ADES	0	1	0	0	26.4651	-0.5183
APLI	0	0	0	0	26.4476	4.0013
AUTO	0	1	0	0	29.2355	5.7726
BRPT	0	0	0	1	30.4078	1.4572
RMBA	0	0	1	1	29.1980	2.2348
BTON	0	0	1	0	25.2211	6.3111
CTBN	0	1	0	1	32.8416	0.7494
DVLA	1	1	0	1	27.4295	4.7858
DLTA	1	1	0	1	27.2985	5.4719
DPNS	0	0	0	0	25.8919	3.3979
EKAD	1	0	1	0	26.0239	3.1952
ESTI	0	0	0	1	27.0238	2.2896
FASW	1	1	1	1	29.2062	1.9817
GJTL	0	1	0	1	30.0101	2.1769
GDYR	0	1	1	0	27.7856	2.9358
SMCB	0	0	0	1	29.9927	2.8912
INAI	0	0	0	0	26.9203	0.9601
SRSN	0	1	0	0	26.5601	2.8827
BRAM	0	0	0	1	27.9699	5.7217
INTP	1	0	0	1	30.4698	6.5928
INDF	0	1	0	1	31.4870	2.3243
INDR	0	0	1	1	29.1978	2.4710
INDS	1	0	0	0	27.3076	1.7209
JPRS	0	1	0	0	26.7209	4.7422
KLBF	0	0	0	1	29.6972	4.2631
KARW	1	0	0	0	25.1580	-8.3449
KICI	0	1	0	0	25.1837	2.5025



Kode	PKAP	OGC	PM	RA	SIZE	KK
KDSI	0	0	1	0	27.0994	1.9947
LMPI	0	1	0	0	27.0131	2.6978
LION	0	1	0	0	26.3628	6.6799
LMSH	0	0	0	0	25.0808	3.3972
MERK	0	0	0	1	26.9191	5.9100
MLIA	1	0	0	1	28.8195	-0.0285
MLBI	0	0	0	1	27.4808	6.2163
LPIN	0	0	0	0	25.6864	2.8266
MRAT	1	0	0	0	26.6402	7.9286
PBRX	0	1	0	0	27.4797	0.8172
PICO	0	1	0	0	26.9506	1.3926
ADMG	0	1	0	1	29.0730	1.0999
PSDN	0	0	0	1	26.3215	0.0423
BIMA	0	0	0	0	25.4293	-2.2192
PYFA	0	1	1	0	25.3342	4.5559
RICY	0	0	0	0	27.1579	2.3944
HMSP	1	0	0	0	30.5111	6.0190
SAIP	1	0	0	0	28.5091	-1.9798
SMSM	0	0	0	0	27.6406	4.0408
SMGR	0	0	0	1	30.5235	4.5549
BATA	1	0	0	1	26.8023	5.5734
STTP	0	0	0	0	27.1991	4.2481
SMAR	0	0	0	0	30.2287	3.3020
IKBI	0	0	0	1	27.0988	6.4925
TOTO	0	0	0	1	27.7125	4.1332
TSPC	0	0	0	0	28.9156	5.2176
TFCO	0	0	1	1	28.1799	1.4068
TRST	0	1	1	1	28.2867	3.5501
UNVR	0	1	0	0	29.7945	5.6937

**Lampiran 5. Data Penelitian Tahun 2011**

Kode	PKAP	OGC	PM	RA	SIZE	KK
AISA	0	1	0	0	28.5126	1.2036
ADES	0	1	0	0	26.4157	-0.6016
APLI	0	0	1	0	26.4095	3.2814
AUTO	0	0	0	0	29.5449	4.1009
BRPT	0	0	0	1	30.4500	1.5475
RMBA	0	1	0	1	29.4015	1.9976
BTON	0	0	0	0	25.4041	4.6111
CTBN	0	0	0	1	32.8868	1.0750
DVLA	0	1	0	1	27.4969	4.9232
DLTA	0	1	0	1	27.1869	6.0273
DPNS	0	1	1	0	25.9822	3.1714
EKAD	0	1	0	0	26.0951	3.4293
ESTI	0	0	0	1	26.5532	3.0130
FASW	0	0	0	1	29.2691	1.7055
GJTL	1	0	0	1	30.0535	2.1046
GDYR	0	0	0	0	27.7792	2.6124
SMCB	0	1	0	1	29.9927	2.6591
INAI	0	1	0	0	26.8303	1.4434
SRSN	1	1	0	0	26.5455	3.1935
BRAM	0	1	0	1	28.1473	4.5250
INTP	0	0	0	1	30.4639	6.5157
INDF	0	1	0	1	31.6024	2.3661
INDR	0	0	0	1	29.4180	1.9292
INDS	0	0	0	0	27.7421	1.2330
JPRS	0	1	0	0	26.5881	11.4948
KLBF	0	0	0	1	29.6477	5.6119
KARW	0	0	0	0	25.0259	-10.4351
KICI	1	0	0	0	25.2145	2.6412

Kode	PKAP	OGC	PM	RA	SIZE	KK
KDSI	0	0	0	0	27.1079	2.3843
LMPI	0	0	0	0	27.0084	2.9260
LION	0	0	0	0	26.5332	6.4555
LMSH	1	0	0	0	25.1610	17.4669
MERK	0	0	0	1	26.9265	6.6950
MLIA	0	1	0	1	29.1320	0.2050
MLBI	0	0	0	1	27.6069	3.7477
LPIN	0	1	0	0	25.7317	3.1010
MRAT	0	1	0	0	26.7136	6.4786
PBRX	0	1	0	0	27.4980	1.0322
PICO	0	1	0	0	27.0316	1.7147
ADMG	0	1	0	1	29.2663	2.1771
PSDN	1	0	0	1	26.8781	0.0768
BIMA	0	0	0	0	25.2027	-4.9504
PYFA	0	1	0	0	25.4527	3.7501
RICY	0	1	0	0	27.1361	1.9901
HMSP	0	0	1	0	30.4555	5.8456
SAIP	0	0	0	0	28.3699	1.3695
SMSM	0	0	0	0	27.7542	3.6643
SMGR	0	1	0	1	30.5105	4.9727
BATA	0	1	0	1	26.8945	5.3943
STTP	0	0	0	0	27.3473	3.1526
SMAR	0	0	1	0	30.2634	3.8678
IKBI	0	0	1	1	27.1179	5.0116
TOTO	0	0	0	1	27.8701	3.9605
TSPC	0	0	0	0	29.0441	4.8539
TFCO	0	0	0	1	28.2983	2.2446
TRST	0	0	0	1	28.3650	3.4498
UNVR	1	0	1	0	29.9821	4.4496

## Lampiran 6. Deskripsi Variabel Penelitian

### Pergantian KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Ada Pergantian KAP	139	81.3	81.3	81.3
	Ada Pergantian KAP	32	18.7	18.7	100.0
	Total	171	100.0	100.0	

### Opini Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Going Concern	72	42.1	42.1	42.1
	Going Concern	99	57.9	57.9	100.0
	Total	171	100.0	100.0	

### Pergantian Manajemen

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Ada Pergantian	140	81.9	81.9	81.9
	Ada Pergantian	31	18.1	18.1	100.0
	Total	171	100.0	100.0	

### Ukuran KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP Non Big 4	96	56.1	56.1	56.1
	KAP Big 4	75	43.9	43.9	100.0
	Total	171	100.0	100.0	

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan Klien	171	24.9687	32.9208	27.8138	1.7513
Kesulitan Keuangan	171	-10.4351	17.4669	3.1808	3.0060
Valid N (listwise)	171				

## Lampiran 7. Analisis Regresi Logistik

### Case Processing Summary

Unweighted Cases <sup>a</sup>	N	Percent
Selected Cases		
Included in Analysis	171	100.0
Missing Cases	0	.0
Total	171	100.0
Unselected Cases	0	.0
Total	171	100.0

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

### Dependent Variable Encoding

Original Value	Internal Value
Tidak Ada Pergantian KAP	0
Ada Pergantian KAP	1

## Lampiran 8. Uji Likelihood

### Block 0: Beginning Block

#### Iteration History<sup>ab,c</sup>

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	166.142	-1.251
	2	164.863	-1.456
	3	164.858	-1.469
	4	164.858	-1.469

- Constant is included in the model.
- Initial -2 Log Likelihood: 164.858
- Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

#### Classification Table<sup>ab</sup>

Observed		Predicted			
		Pergantian KAP		Percentage Correct	
		Tidak Ada Pergantian KAP	Ada Pergantian KAP		
Step 0	Pergantian KAP	Tidak Ada Pergantian KAP	139	0	100.0
		Ada Pergantian KAP	32	0	.0
Overall Percentage					81.3

- Constant is included in the model.
- The cut value is .500

#### Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-1.469	.196	56.112	1	.000	.230

## Lampiran 8. Uji Likelihood (Lanjutan I)

### Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	OGC	.044	1	.834
		PM	2.650	1	.104
		RA	.145	1	.703
		SIZE	.003	1	.960
		KK	.009	1	.923
Overall Statistics			3.062	5	.690

## Block 1: Method = Enter

### Iteration History<sup>b,c,d</sup>

Iteration	-2 Log likelihood	Coefficients						
		Constant	OGC	PM	RA	SIZE	KK	
Step 1	163.769	-.955	-.016	.527	.167	-.015	-.009	
1	2	162.023	-.992	-.026	.748	.263	-.024	-.014
	3	162.010	-.977	-.027	.774	.280	-.026	-.015
	4	162.010	-.977	-.027	.774	.280	-.026	-.015

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 164.858

d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

### Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	2.848	5	.723
	Block	2.848	5	.723
	Model	2.848	5	.723

### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	162.010 <sup>a</sup>	.217	.403

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

## Lampiran 9. Hosmer and Lemeshow's Goodness of Fit Test

### Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	2.954	8	.937

### Contingency Table for Hosmer and Lemeshow Test

		Pergantian KAP = Tidak Ada Pergantian KAP		Pergantian KAP = Ada Pergantian KAP		Total
		Observed	Expected	Observed	Expected	
Step 1	1	14	14.645	3	2.355	17
	2	13	14.489	4	2.511	17
	3	16	14.441	1	2.559	17
	4	14	14.388	3	2.612	17
	5	14	14.114	3	2.886	17
	6	15	13.972	2	3.028	17
	7	14	13.914	3	3.086	17
	8	14	13.831	3	3.169	17
	9	13	12.728	4	4.272	17
	10	12	12.478	6	5.522	18

### Classification Table

Observed		Predicted			
		Pergantian KAP		Percentage Correct	
		Tidak Ada Pergantian KAP	Ada Pergantian KAP		
Step 1	Pergantian KAP	Tidak Ada Pergantian KAP	139	0	100.0
		Ada Pergantian KAP	32	0	.0
Overall Percentage					81.3

a. The cut value is .500



## Lampiran 10. Uji Model Regresi Logistik

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
								Lower	Upper
Step a 1	OGC	-.027	.402	5.005	1	.009	.973	.442	2.140
	PM	.774	.464	2.781	1	.095	2.169	.873	5.388
	RA	-.228	.464	4.236	1	.001	1.323	.533	3.289
	SIZE	.024	.132	3.039	1	.044	.974	.753	1.261
	KK	-.015	.068	5.048	1	.008	.985	.862	1.126
	Constant	-.977	3.554	.076	1	.783	.377		

a. Variable(s) entered on step 1: OGC, PM, RA, SIZE, KK.

**Correlation Matrix**

		Constant	OGC	PM	RA	SIZE	KK
Step 1	Constant	1.000	.023	.001	.447	-.993	-.039
	OGC	.023	1.000	.072	.082	-.089	-.032
	PM	.001	.072	1.000	.146	-.041	-.068
	RA	.447	.082	.146	1.000	-.497	-.081
	SIZE	-.993	-.089	-.041	-.497	1.000	-.012
	KK	-.039	-.032	-.068	-.081	-.012	1.000