

**Lampiran 1. Sampel penelitian Pergantian KAP 2010-
2012**

No	Kode	2010	2011	2012
1	INTP	0	0	0
2	SMCB	0	0	0
3	SMGR	0	0	0
4	AMFG	0	0	0
5	ARNA	0	0	0
6	TOTO	0	0	0
7	ALKA	0	1	0
8	BTON	0	0	0
9	GDST	0	0	0
10	INAI	0	0	0
11	JKSW	0	1	1
12	JPRS	0	0	0
13	LION	0	0	0
14	LMSH	0	0	0
15	MYRX	1	0	1
16	BUDI	1	0	0

17	EKAD	0	1	0
18	SRSN	0	0	0
19	AKKU	1	0	1
20	APLI	0	0	1
21	BRNA	0	1	0
22	SIAP	1	0	0
23	TRST	0	0	0
24	YPAS	0	1	0
25	CPIN	0	0	0
26	JPFA	0	0	0
27	MAIN	0	0	0
28	SIPD	1	0	0
29	SPMA	0	0	0
30	ASII	0	0	0
31	LPIN	0	0	0
32	NIPS	1	0	0
33	SMSM	0	1	0
34	ARGO	1	0	0
35	ERTX	0	0	0

36	MYTX	0	0	0
37	UNIT	1	1	1
38	JECC	0	0	0
39	VOKS	0	1	0
40	ADES	1	0	0
41	DLTA	0	0	0
42	INDF	0	0	0
43	MLBI	0	0	1
44	MYOR	0	0	0
45	GGRM	0	0	0
46	RMBA	1	0	0
47	DVLA	0	0	0
48	INAF	0	0	1
49	KAEF	1	1	0
50	KLBF	0	0	0
51	MERK	0	0	0
52	SCPI	0	0	0
53	TCID	0	0	0
54	KDSI	1	0	0

55	KICI	0	0	0
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Pergantian KAP	12	9	7
Tidak Berganti KAP	43	46	48
Jumlah	55	55	55

Lampiran 2. Data Opini Audit Sebelumnya tahun 2010-2012

N o	Kode		2010		2011		2012
1	INTP	wtp	1	wtp	1	wtp	1
2	SMCB	wtp	1	wtp	1	wtp	1
3	SMGR	wtp	1	wtp	1	wtp	1
4	AMFG	wtp	1	wtp	1	wtp	1
5	ARNA	wtp	1	wtp	1	wtp	1
6	TOTO	wtp	1	wtp	1	wtp	1
7	ALKA	wtp	1	wtp	1	wtp	1
8	BTON	wtp	1	wtp	1	wtp	1
9	GDST	wtp	1	wtp	1	wtp	1
10	INAI	wtp	1	wtp	1	wtp	1
11	JKSW	wtp	1	wtp	1	wtp	1
12	JPRS	wtp	1	wtp	1	wtp	1
13	LION	wtp	1	wtp	1	wtp	1
14	LMSH	wtp	1	wtp	1	wtp	1
15	MYRX	non	0	nonw	0	nonwt	0

		wtp		tp		p	
16	BUDI	wtp	1	wtp	1	wtp	1
17	EKAD	wtp	1	wtp	1	wtp	1
18	SRSN	wtp	1	wtp	1	wtp	1
19	AKKU	wtp	1	wtp	1	wtp	1
20	APLI	wtp	1	wtp	1	wtp	1
21	BRNA	wtp	1	wtp	1	wtp	1
22	SIAP	wtp	1	wtp	1	wtp	1
23	TRST	wtp	1	wtp	1	wtp	1
24	YPAS	wtp	1	wtp	1	wtp	1
25	CPIN	wtp	1	wtp	1	wtp	1
26	JPFA	wtp	1	wtp	1	wtp	1
27	MAIN	wtp	1	wtp	1	wtp	1
28	SIPD	wtp	1	wtp	1	wtp	1
29	SPMA	wtp	1	wtp	1	wtp	1
30	ASII	wtp	1	wtp	1	wtp	1
31	LPIN	wtp	1	wtp	1	wtp	1
32	NIPS	wtp	1	wtp	1	wtp	1
33	SMSM	wtp	1	wtp	1	wtp	1

34	ARGO	wtp	1	wtp	1	wtp	1
35	ERTX	wtp	1	wtp	1	wtp	1
36	MYTX	wtp	1	wtp	1	wtp	1
37	UNIT	wtp	1	wtp	1	wtp	1
38	JECC	wtp	1	wtp	1	wtp	1
39	VOKS	wtp	1	wtp	1	wtp	1
40	ADES	wtp	1	wtp	1	wtp	1
41	DLTA	wtp	1	wtp	1	wtp	1
42	INDF	wtp	1	wtp	1	wtp	1
43	MLBI	wtp	1	wtp	1	wtp	1
44	MYOR	wtp	1	wtp	1	wtp	1
45	GGRM	wtp	1	wtp	1	wtp	1
46	RMBA	wtp	1	wtp	1	wtp	1
47	DVLA	wtp	1	wtp	1	wtp	1
48	INAF	wtp	1	wtp	1	wtp	1
49	KAEF	wtp	1	wtp	1	wtp	1
50	KLBF	wtp	1	wtp	1	wtp	1
51	MERK	wtp	1	wtp	1	wtp	1
52	SCPI	wtp	1	wtp	1	wtp	1

53	TCID	wtp	1	wtp	1	wtp	1
54	KDSI	wtp	1	wtp	1	wtp	1
55	KICI	wtp	1	wtp	1	wtp	1

Opini Wajar Tanpa Pengecualian	1	1	1
Opini selain Wajar Tanpa Pengecualian	54	54	54
Jumlah	55	55	55

Lampiran 3. Pertumbuhan Perusahaan 2010-2012

No	Kode	2010	2011	2012
1	INTP	0.174	0.117	0.323
2	SMCB	-0.075	0.284	0.270
3	SMGR	0.092	0.089	0.245
4	AMFG	3.918	0.018	0.029
5	ARNA	0.237	0.214	0.654
6	TOTO	0.060	0.126	0.082
7	ALKA	-0.432	1.399	-0.486
8	BTON	-0.106	1.281	0.293
9	GDST	0.142	-0.419	-0.543
10	INAI	-1.031	0.655	-0.114
11	JKSW	0.008	-1.377	5.445
12	JPRS	13.836	0.325	-0.745
13	LION	0.149	0.360	0.625
14	LMSH	2.062	0.483	2.788
15	MYRX	1.412	2.030	0.450
16	BUDI	-0.685	0.365	-0.919
17	EKAD	0.477	0.077	0.384

18	SRSN	-0.613	1.440	-0.293
19	AKKU	-0.173	0.899	-0.772
20	APLI	-0.182	-0.111	-0.808
21	BRNA	0.716	0.365	0.278
22	SIAP	0.289	-0.190	0.040
23	TRST	-0.050	0.053	-0.573
24	YPAS	0.143	-0.215	-0.009
25	CPIN	0.371	0.069	0.135
26	JPFA	0.178	-0.300	0.600
27	MAIN	1.369	0.139	0.475
28	SIPD	0.643	-0.616	-0.358
29	SPMA	0.100	0.117	0.181
30	ASII	0.431	0.467	0.079
31	LPIN	0.383	-0.198	0.466
32	NIPS	2.436	0.408	0.209
33	SMSM	0.132	0.458	0.225
34	ARGO	0.651	-0.132	0.097
35	ERTX	0.988	-2.752	-0.927
36	MYTX	-8.670	-0.536	1.690

37	UNIT	-0.353	0.730	-0.849
38	JECC	-0.936	28.101	0.070
39	VOKS	-0.812	9.989	0.329
40	ADES	0.940	-0.183	2.223
41	DLTA	0.103	0.040	0.471
42	INDF	0.422	0.657	-0.023
43	MLBI	0.301	0.146	-0.106
44	MYOR	0.301	-0.001	0.540
45	GGRM	0.200	0.196	-0.179
46	RMBA	7.687	0.400	-2.057
47	DVLA	0.534	0.091	0.232
48	INAF	4.903	1.943	0.148
49	KAEF	1.219	0.238	0.198
50	KLBF	0.385	0.152	0.170
51	MERK	-0.190	0.946	-0.534
52	SCPI	-1.745	2.160	-0.514
53	TCID	0.055	0.065	0.074
54	KDSI	0.607	0.399	0.559
55	KICI	-1.625	-0.891	5.334

Lampiran 4. *Financial Distress*

No	Kode	2010	2011	2012
1	INTP	3.760	4.128	6.184
2	SMCB	0.477	1.199	0.771
3	SMGR	3.709	2.047	1.558
4	AMFG	2.732	2.194	1.775
5	ARNA	0.765	1.575	4.332
6	TOTO	1.311	1.736	1.071
7	ALKA	0.063	1.941	-0.423
8	BTON	11.990	17.696	12.031
9	GDST	-3.871	1.804	26.256
10	INAI	-0.883	0.172	-0.371
11	JKSW	-0.025	0.007	0.001
12	JPRS	6.098	-3.721	-0.881
13	LION	2.134	2.284	3.430
14	LMSH	0.989	0.551	1.769
15	MYRX	0.188	0.545	0.134
16	BUDI	0.445	0.126	0.003
17	EKAD	1.429	1.778	4.025

18	SRSN	0.234	1.090	-0.348
19	AKKU	-504.622	-130.303	-8.287
20	APLI	1.501	0.104	-0.807
21	BRNA	0.570	1.027	0.800
22	SIAP	1.433	-0.229	1.579
23	TRST	0.651	1.012	0.399
24	YPAS	4.287	3.326	-0.482
25	CPIN	4.184	0.993	0.843
26	JPFA	0.608	-0.054	0.112
27	MAIN	0.421	0.169	1.105
28	SIPD	0.098	0.046	-0.244
29	SPMA	0.122	0.227	0.040
30	ASII	0.171	0.318	0.233
31	LPIN	4.839	0.967	1.499
32	NIPS	1.802	-1.288	0.323
33	SMSM	0.779	1.140	2.230
34	ARGO	-0.009	-0.046	0.012
35	ERTX	-0.402	-0.392	-0.014
36	MYTX	0.067	-0.006	-0.038

37	UNIT	6.899	9.207	3.053
38	JECC	0.318	0.332	-0.023
39	VOKS	5.415	6.319	4.650
40	ADES	-0.217	0.498	1.073
41	DLTA	1.229	6.543	9.142
42	INDF	0.550	0.543	0.612
43	MLBI	9.501	21.901	21.158
44	MYOR	0.181	-0.261	0.251
45	GGRM	3.058	-0.090	3.590
46	RMBA	0.363	0.556	-0.150
47	DVLA	3.385	1.293	2.878
48	INAF	0.503	0.635	-0.243
49	KAEF	1.894	0.994	2.362
50	KLBF	11.012	11.509	8.897
51	MERK	11.148	6.306	2.690
52	SCPI	0.092	-0.241	0.053
53	TCID	3.780	1.374	3.837
54	KDSI	-1.013	1.682	2.260
55	KICI	0.499	-0.220	0.016

Lampiran 5. Frekuensi Statistik

Pergantian KAP

PKAP

Keterangan	Frequency	Percent	Valid Percent	Cumulative Percent
Tidak berganti KAP	137	83.0	83.0	83.0
Berganti KAP	28	17.0	17.0	100.0
Total	165	100.0	100.0	

Opini Audit Sebelumnya

OAS

	Frequency	Percent	Valid Percent	Cumulative Percent
Non WTP	3	1.8	1.8	1.8
WTP	162	98.2	98.2	100.0
Total	165	100.0	100.0	

Lampiran 6. Deskriptif Statistik

Pertumbuhan Perusahaan dan *Financial Distress*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PP	165	-8,670	28,101	,59120	2,868615
FD	165	-504,622	26,256	-1,71872	40,936829
Valid N (listwise)	165				

Lampiran 7. Regresi Logistik

Uji Model *Fit*

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	152.034	-1.321
2	150.294	-1.567
3	150.284	-1.588
4	150.284	-1.588

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 150.284

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

Uji Model *Fit*

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

Iteration	-2 Log likelihood	Coefficients			
		Constant	OAS	PP	FD
1	145.213	.619	-2.010	.038	-.006
2	142.792	.627	-2.316	.053	-.008
3	142.768	.625	-2.346	.055	-.008
4	142.768	.625	-2.347	.055	-.008

Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	142.768 ^a	.045	.074

Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10.406	8	.238

Uji Koefisien Regresi Logistik

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	OAS	-2.347	1.244	3.556	1	.059	.096
	PP	.055	.060	.830	1	.362	1.056
	FD	-.008	.006	1.616	1	.204	.992
	Constant	.625	1.227	.259	1	.611	1.868