

Lampiran 1 : Nama Perusahaan

No	Kode	Perusahaan
1	AUTO	Astra Otoparts Tbk
2	RMBA	Bentoel International Investama Tbk
3	BTON	Betonjaya Manunggal Tbk
4	INTA	Intraco Penta Tbk
5	DVLA	Darya-Varia Laboratoria Tbk
6	DLTA	Delta Djakarta Tbk.
7	GJTL	Gajah Tunggal Tbk
8	SQMI	Renuka Coalindo Tbk
9	INAI	Indal Aluminium Industry Tbk
10	INTP	Indocement Tunggal Prakasa Tbk
11	INDF	Indofood Sukses Makmur Tbk.
12	JPRS	Jaya Pari Steel Tbk
13	KLBF	Kalbe Farma Tbk
14	KDSI	Kedawung Setia Industrial Tbk.
15	KAEF	Kimia Farma Tbk
16	LION	Lion Metal Works Tbk
17	LMSH	Lionmesh Prima Tbk
18	MLBI	Multi Bintang Indonesia Tbk.
19	MRAT	Mustika Ratu Tbk
20	PBRX	Pan Brothers Tex Tbk

No	Kode	Perusahaan
21	PSDN	Prasidha Aneka Niaga Tbk
22	PYFA	Pyridam Farma Tbk
23	HMSP	HM Sampoerna Tbk
24	SMSM	Selamat Sempurna Tbk
25	SMGR	Semen Gresik (Persero) Tbk
26	BATA	Sepatu Bata Tbk
27	STTP	Siantar Top Tbk
28	SMAR	SMART Tbk
29	TOTO	Surya Toto Indonesia Tbk
30	TCID	Mandom Indonesia Tbk
31	TRST	Trias Sentosa Tbk
32	UNVR	Unilever Indonesia Tbk
33	CEKA	Cahaya Kalbar Tbk
34	FAST	Fast Food Indonesia Tbk
35	MYOR	Mayora Indah Tbk
36	SIPD	Sierad Produce Tbk
37	ULTJ	Ultrajaya Milk Industry&Trading Co Tbk
38	AKRA	AKR Corporindo Tbk
39	BUDI	Budi Acid Jaya Tbk
40	BRNA	Berlina Tbk
41	IGAR	Champion Pasific Indonesia Tbk
42	TIRA	Tira Austenite Tbk

No	Kode	Perusahaan
43	ARNA	Arwana Citramulia Tbk
44	ASGR	Astra Graphia Tbk
45	MTDL	Metrodata Electronics Tbk
46	PTSN	Sat Nusapersada Tbk
47	MYOH	Samindo Resources Tbk

Lampiran 2 : Data Opini Audit

Kode	Opini Audit <i>Going Concern</i>			
	2009	2010	2011	2012
AUTO	0	0	0	0
RMBA	0	0	0	0
BTON	0	0	0	0
INTA	0	0	0	0
DVLA	0	0	0	0
DLTA	0	0	0	0
GJTL	0	0	0	0
SQMI	1	1	0	0
INAI	1	1	1	1
INTP	0	0	1	1
INDF	0	0	1	1
JPRS	0	0	0	0
KLBF	0	0	0	0
KDSI	0	0	0	0
KAEF	0	0	0	0
LION	1	1	0	0
LMSH	0	0	0	0
MLBI	0	0	1	1
MRAT	0	0	0	0

Kode	Opini Audit <i>Going Concern</i>			
	2009	2010	2011	2012
PBRX	0	0	0	0
PSDN	0	0	0	0
PYFA	0	0	0	0
HMSP	0	0	0	0
SMSM	0	0	0	0
SMGR	0	0	0	0
BATA	1	1	0	0
STTP	0	0	0	0
SMAR	0	0	0	0
TOTO	0	0	0	0
TCID	0	0	1	1
TRST	0	0	0	0
UNVR	0	0	0	0
CEKA	0	0	0	0
FAST	0	0	0	0
MYOR	0	0	0	0
SIPD	0	0	0	0
ULTJ	0	0	0	0
AKRA	0	0	0	0
BUDI	1	0	0	0
BRNA	0	0	0	0

Kode	Opini Audit <i>Going Concern</i>			
	2009	2010	2011	2012
IGAR	1	0	0	0
TIRA	0	0	0	0
ARNA	0	0	0	0
ASGR	1	0	0	0
MTDL	0	0	0	0
PTSN	0	0	0	0
MYOH	0	0	0	0

Lampiran 3 : Data Kondisi Keuangan

Kode	Kondisi Keuangan			
	2009	2010	2011	2012
AUTO	2	3	2	2
RMBA	3	2	2	2
BTON	3	3	3	3
INTA	1	2	1	1
DVLA	2	2	2	2
DLTA	3	3	3	3
GJTL	3	2	2	2
SQMI	1	1	2	2
INAI	1	2	1	1
INTP	3	3	3	3
INDF	2	2	2	2
JPRS	3	3	3	3
KLBF	3	3	3	3
KDSI	2	2	2	2
KAEF	2	3	3	3
LION	2	2	2	2
LMSH	2	3	3	3
MLBI	3	3	3	3
MRAT	3	2	3	3

Kode	Kondisi Keuangan			
	2009	2010	2011	2012
PBRX	2	2	2	2
PSDN	1	1	2	2
PYFA	3	3	3	3
HMSP	3	3	3	3
SMSM	2	3	3	3
SMGR	3	3	3	3
BATA	3	2	3	3
STTP	2	2	1	1
SMAR	2	2	3	3
TOTO	2	2	2	2
TCID	3	3	3	3
TRST	1	1	2	2
UNVR	3	3	3	3
CEKA	3	1	2	2
FAST	3	3	3	3
MYOR	2	3	2	2
SIPD	3	2	2	2
ULTJ	1	1	2	2
AKRA	2	2	3	3
BUDI	1	1	3	3
BRNA	1	1	2	2



Kode	Kondisi Keuangan			
	2009	2010	2011	2012
IGAR	3	3	3	3
TIRA	1	1	2	2
ARNA	1	1	2	2
ASGR	3	3	3	3
MTDL	3	3	3	3
PTSN	2	3	3	3
MYOH	1	1	3	3

Lampiran 4 : Data Auditor Client Tenure

Kode	<i>Auditor Client Tenure</i>			
	2009	2010	2011	2012
AUTO	1	2	3	4
RMBA	5	6	1	2
BTON	2	3	4	5
INTA	1	2	3	4
DVLA	6	1	2	3
DLTA	1	2	3	4
GJTL	2	3	4	5
SQMI	1	2	3	4
INAI	2	3	4	5
INTP	1	2	3	4
INDF	6	1	2	3
JPRS	1	2	3	4
KLBF	1	2	3	4
KDSI	5	6	1	2
KAEF	2	3	4	5
LION	6	1	2	3
LMSH	2	3	4	5
MLBI	2	3	4	5
MRAT	6	1	2	3

Kode	<i>Auditor Client Tenure</i>			
	2009	2010	2011	2012
PBRX	1	2	3	4
PSDN	2	3	4	5
PYFA	2	3	4	5
HMSP	5	6	1	2
SMSM	3	4	5	6
SMGR	1	2	3	4
BATA	2	3	4	5
STTP	1	2	3	4
SMAR	2	3	4	5
TOTO	2	3	4	5
TCID	3	4	5	6
TRST	2	3	4	5
UNVR	6	1	2	3
CEKA	2	3	4	5
FAST	1	2	3	4
MYOR	5	6	1	2
SIPD	1	2	3	4
ULTJ	6	1	2	3
AKRA	2	3	4	5
BUDI	6	1	2	3
BRNA	6	1	2	3

Kode	<i>Auditor Client Tenure</i>			
	2009	2010	2011	2012
IGAR	3	4	5	6
TIRA	1	2	3	4
ARNA	6	1	2	3
ASGR	2	3	4	5
MTDL	1	2	3	4
PTSN	3	4	5	6
MYOH	2	3	4	5

Lampiran 5 : Data *Opinion Shopping*

Kode	<i>Opinion Shopping</i>			
	2009	2010	2011	2012
AUTO	1	0	0	0
RMBA	0	0	1	0
BTON	0	0	0	0
INTA	1	0	0	0
DVLA	0	1	0	0
DLTA	1	0	0	0
GJTL	0	0	0	0
SQMI	1	0	0	0
INAI	0	0	0	0
INTP	1	0	0	0
INDF	0	1	0	0
JPRS	1	0	0	0
KLBF	1	0	0	0
KDSI	0	0	1	0
KAEF	0	0	0	0
LION	0	1	0	0
LMSH	0	0	0	0
MLBI	0	0	0	0
MRAT	0	1	0	0

Kode	<i>Opinion Shopping</i>			
	2009	2010	2011	2012
PBRX	1	0	0	0
PSDN	0	0	0	0
PYFA	0	0	0	0
HMSP	0	0	1	0
SMSM	0	0	0	0
SMGR	1	0	0	0
BATA	0	0	0	0
STTP	1	0	0	0
SMAR	0	0	0	0
TOTO	0	0	0	0
TCID	0	0	0	0
TRST	0	0	0	0
UNVR	0	1	0	0
CEKA	0	0	0	0
FAST	1	0	0	0
MYOR	0	0	1	0
SIPD	1	0	0	0
ULTJ	0	1	0	0
AKRA	0	0	0	0
BUDI	0	1	0	0
BRNA	0	1	0	0

Kode	<i>Opinion Shopping</i>			
	2009	2010	2011	2012
IGAR	0	0	0	0
TIRA	1	0	0	0
ARNA	0	1	0	0
ASGR	0	0	0	0
MTDL	1	0	0	0
PTSN	0	0	0	0
MYOH	0	0	0	0

Lampiran 6 : Data Reputasi Auditor

Kode	Reputasi Auditor			
	2009	2010	2011	2012
AUTO	0	0	0	0
RMBA	1	1	1	1
BTON	0	0	0	0
INTA	0	0	0	0
DVLA	1	1	1	1
DLTA	1	1	1	1
GJTL	1	1	1	1
SQMI	0	0	0	0
INAI	0	0	0	0
INTP	1	1	1	1
INDF	1	1	1	1
JPRS	0	0	0	0
KLBF	1	1	1	1
KDSI	0	0	0	0
KAEF	0	0	0	0
LION	1	0	0	0
LMSH	0	0	0	0
MLBI	1	1	1	1
MRAT	0	0	0	0



Kode	Reputasi Auditor			
	2009	2010	2011	2012
PBRX	0	0	0	0
PSDN	1	1	1	1
PYFA	0	0	0	0
HMSP	0	0	0	0
SMSM	0	0	0	0
SMGR	1	1	1	1
BATA	1	1	1	1
STTP	0	0	0	0
SMAR	0	0	0	0
TOTO	1	1	1	1
TCID	1	1	1	1
TRST	1	1	1	1
UNVR	0	0	0	0
CEKA	1	1	1	1
FAST	1	1	1	1
MYOR	0	0	0	0
SIPD	0	0	0	0
ULTJ	0	0	0	0
AKRA	1	1	1	1
BUDI	0	1	1	1
BRNA	0	0	0	0

Kode	Reputasi Auditor			
	2009	2010	2011	2012
IGAR	0	0	0	0
TIRA	0	0	0	0
ARNA	1	1	1	1
ASGR	0	0	0	0
MTDL	1	1	1	1
PTSN	0	0	0	0
MYOH	0	0	0	0

Lampiran 7 : Data *Audit Lag*

Kode	<i>Audit Lag</i>			
	2009	2010	2011	2012
AUTO	50	49	51	51
RMBA	81	87	82	81
BTON	64	68	81	80
INTA	56	59	86	85
DVLA	48	59	46	46
DLTA	82	82	87	86
GJTL	76	81	87	86
SQMI	64	84	153	152
INAI	83	83	82	81
INTP	62	59	72	71
INDF	77	70	75	74
JPRS	40	82	81	80
KLBF	70	67	69	68
KDSI	71	70	45	45
KAEF	82	84	81	80
LION	69	70	72	71
LMSH	64	63	72	71
MLBI	62	61	87	86
MRAT	74	80	79	78

Kode	<i>Audit Lag</i>			
	2009	2010	2011	2012
PBRX	71	81	75	74
PSDN	64	68	72	71
PYFA	50	73	59	59
HMSP	83	75	76	75
SMSM	76	80	67	66
SMGR	76	67	79	78
BATA	78	83	75	74
STTP	85	96	96	95
SMAR	40	39	39	39
TOTO	81	87	87	86
TCID	61	61	62	61
TRST	77	70	82	81
UNVR	82	82	90	89
CEKA	64	63	72	71
FAST	109	84	86	85
MYOR	78	77	39	39
SIPD	39	87	142	141
ULTJ	83	83	86	85
AKRA	70	84	81	80
BUDI	82	82	82	81
BRNA	67	75	86	85

Kode	<i>Audit Lag</i>			
	2009	2010	2011	2012
IGAR	61	80	33	33
TIRA	76	77	75	74
ARNA	67	74	65	64
ASGR	50	49	51	51
MTDL	85	88	80	79
PTSN	65	61	65	64
MYOH	57	84	60	58

## Lampiran 8 : Frequency Table

### Opini Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Going Concern	167	88.8	88.8	88.8
	Going Concern	21	11.2	11.2	100.0
	Total	188	100.0	100.0	

### Kondisi Keuangan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Financial Distress	27	14.4	14.4	14.4
	Grey Area	69	36.7	36.7	51.1
	Non Financial Distress	92	48.9	48.9	100.0
	Total	188	100.0	100.0	

### Opinion Shopping

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Ada Pergantian	161	85.6	85.6	85.6
	Ada Pergantian	27	14.4	14.4	100.0
	Total	188	100.0	100.0	

### Reputasi Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP Non The Big Four	108	57.4	57.4	57.4
	KAP The Big Four	80	42.6	42.6	100.0
	Total	188	100.0	100.0	

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Client Tenure	188	1.00	6.00	3.1915	1.51129
Audit Lag	188	33.00	153.00	73.2979	17.62068
Valid N (listwise)	188				

## Lampiran 9 : Hasil Pengolahan SPSS Regresi Logistik

### Block 0: Beginning Block

**Iteration History<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 1	0	137.395	-1.553
	2	131.756	-1.990
	3	131.622	-2.071
	4	131.622	-2.073
	5	131.622	-2.073

- Constant is included in the model.
- Initial -2 Log Likelihood: 131.622
- Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Classification Table<sup>a,b</sup>**

Observed		Predicted			
		Opini Audit		Percentage Correct	
		Non Going Concern	Going Concern		
Step 0	Opini Audit	Non Going Concern	167	0	100.0
		Going Concern	21	0	.0
Overall Percentage					88.8

- 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	-2.073	.232	80.200	1	.000	.126

**Variables not in the Equation**

			Score	df	Sig.
Step 0	Variables	FD	1.895	1	.169
		ACT	.585	1	.444
		OS	.450	1	.502
		RA	.934	1	.334
		AL	.061	1	.805
Overall Statistics			4.252	5	.514

Block 1: Method = Enter

**Iteration History<sup>a,b,c,d</sup>**

Iteration	-2 Log likelihood	Coefficients						
		Constant	FD	ACT	OS	RA	AL	
Step 1	1	135.008	-1.234	-.214	.047	-.111	.213	-.001
	2	127.836	-1.408	-.416	.089	-.256	.420	-.001
	3	127.465	-1.411	-.504	.104	-.360	.516	-.001
	4	127.463	-1.413	-.512	.105	-.377	.524	-.001
	5	127.463	-1.413	-.512	.105	-.377	.525	-.001

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 131.622
- d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	4.160	5	.527
	Block	4.160	5	.527
	Model	4.160	5	.527

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	127.463 <sup>a</sup>	.022	.043

- a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.



### Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	6.938	8	.543

### Contingency Table for Hosmer and Lemeshow Test

		Opini Audit = Non Going Concern		Opini Audit = Going Concern		Total
		Observed	Expected	Observed	Expected	
Step 1	1	17	17.970	2	1.030	19
	2	19	18.708	1	1.292	20
	3	19	17.539	0	1.461	19
	4	18	17.265	1	1.735	19
	5	18	17.182	1	1.818	19
	6	17	17.043	2	1.957	19
	7	16	16.816	3	2.184	19
	8	14	16.260	5	2.740	19
	9	15	15.741	4	3.259	19
	10	14	12.478	2	3.522	16

### Classification Table<sup>a</sup>

Observed			Predicted		
			Opini Audit		Percentage Correct
			Non Going Concern	Going Concern	
Step 1	Opini Audit	Non Going Concern	167	0	100.0
		Going Concern	21	0	.0
	Overall Percentage				88.8

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)	
								Lower	Upper
Step 1	FD	-.512	.321	6.542	1	.011	.599	.320	1.125
	ACT	.105	.184	.326	1	.568	1.111	.774	1.594
	OS	-.377	.927	.166	1	.684	.686	.112	4.215
	RA	.525	.472	4.234	1	.027	1.690	.670	4.262
	AL	-.001	.014	.002	1	.961	.999	.972	1.027
	Constant	-1.413	1.519	.865	1	.352	.243		

a. Variable(s) entered on step 1: FD, ACT, OS, RA, AL.

### Correlation Matrix

		Constant	FD	ACT	OS	RA	AL
Step 1	Constant	1.000	-.516	-.428	-.372	-.109	-.755
	FD	-.516	1.000	-.048	.091	-.114	.129
	ACT	-.428	-.048	1.000	.524	.027	.004
	OS	-.372	.091	.524	1.000	.024	.072
	RA	-.109	-.114	.027	.024	1.000	-.013
	AL	-.755	.129	.004	.072	-.013	1.000