

Lampiran 1. Data Penelitian

No	Perusahaan	Tahun	GC	ADRT	DEF	OS	Z	ALAG	PO
1	AKKU	2008	0	0	0	0	-0,302	82	0
2	MYTX	2008	1	0	1	0	-0,458	78	1
3	ARGO	2008	1	0	1	1	-1,197	91	1
4	ASIA	2008	1	0	1	1	-3,870	48	1
5	BRPT	2008	1	1	1	0	1,592	79	1
6	BTEK	2008	0	0	0	1	197,341	71	0
7	DAVO	2008	0	0	0	1	1,602	114	0
8	DSFI	2008	0	0	0	0	1,709	75	0
9	INTD	2008	1	1	1	0	-0,675	66	0
10	JKSW	2008	1	0	1	0	-1,415	85	1
11	KARW	2008	1	0	1	0	-3,147	89	1
12	KBRI	2008	1	0	0	1	-0,009	86	1
13	MLIA	2008	1	1	1	0	-3,320	75	1
14	MYOH	2008	1	1	0	0	-3,266	57	1
15	PRAS	2008	0	0	0	0	0,982	82	0
16	KONI	2008	1	1	1	0	0,273	89	1
17	PTSP	2008	0	0	0	0	1,863	106	0
18	ADMG	2008	1	1	1	0	0,584	84	1
19	BIMA	2008	1	0	1	1	-0,834	84	1
20	PTSN	2008	0	0	0	0	3,240	59	0
21	SAIP	2008	1	0	1	0	-1,275	69	1
22	SCPI	2008	0	1	0	1	1,554	59	0
23	UNTX	2008	1	1	1	0	-2,710	77	1
24	MYRX	2008	1	0	1	1	-844,365	90	1
25	CENT	2008	0	0	0	1	7,357	79	0
26	SQMI	2008	1	0	1	0	-1,955	54	1
27	PAFI	2008	1	0	1	1	-0,403	89	0
28	POLY	2008	0	0	1	0	2,405	79	0
29	SULI	2008	1	1	1	0	-0,480	47	0
30	SIMM	2008	1	0	0	1	-2,348	79	1

No	Perusahaan	Tahun	GC	ADRT	DEF	OS	Z	ALAG	PO
31	AKKU	2009	0	0	0	1	-4,858	83	0
32	MYTX	2009	1	0	1	0	-0,411	111	1
33	ARGO	2009	1	0	0	1	1,237	56	1
34	ASIA	2009	1	0	1	1	1,621	85	1
35	BRPT	2009	0	1	0	0	2,546	81	1
36	BTEK	2009	0	0	0	0	68,871	68	0
37	DAVO	2009	0	0	0	1	-0,720	64	0
38	DSFI	2009	1	0	1	0	-2,871	81	0
39	INTD	2009	1	1	1	1	-1,137	84	1
40	JKSW	2009	1	0	1	0	-1,203	90	1
41	KARW	2009	1	0	1	0	-6,841	84	1
42	KBRI	2009	1	0	0	1	7,673	81	1
43	MLIA	2009	1	1	1	0	0,977	74	1
44	MYOH	2009	1	1	0	1	-3,876	57	1
45	PRAS	2009	0	0	0	0	0,743	90	0
46	KONI	2009	1	1	1	0	0,333	60	1
47	PTSP	2009	0	0	0	0	6,780	76	0
48	ADMG	2009	1	1	1	0	0,428	74	1
49	BIMA	2009	1	0	1	0	-0,947	85	1
50	PTSN	2009	0	0	0	0	2,623	65	0
51	SAIP	2009	1	0	1	0	-1,159	71	1
52	SCPI	2009	0	1	0	0	5,601	90	0
53	UNTX	2009	1	1	1	0	-2,299	81	1
54	MYRX	2009	1	0	1	1	-2050,100	88	1
55	CENT	2009	0	0	0	1	1,807	88	0
56	SQMI	2009	1	0	1	1	-2,229	64	1
57	PAFI	2009	1	0	1	1	-0,618	83	1
58	POLY	2009	0	0	1	0	-6,960	74	0
59	SULI	2009	1	1	1	0	-1,022	69	1
60	SIMM	2009	1	0	0	0	-2,342	78	1

No	Perusahaan	Tahun	GC	ADRT	DEF	OS	Z	ALAG	PO
61	AKKU	2010	0	0	0	0	-0,170	88	0
62	MYTX	2010	1	0	1	0	-0,335	83	1
63	ARGO	2010	0	0	1	0	0,070	74	1
64	ASIA	2010	1	0	1	1	2,816	89	1
65	BRPT	2010	0	1	0	0	1,391	82	0
66	BTEK	2010	1	0	0	1	94,398	49	0
67	DAVO	2010	0	0	0	1	1,513	54	0
68	DSFI	2010	1	0	1	0	-0,162	87	1
69	INTD	2010	1	0	1	1	1,566	66	1
70	JKSW	2010	1	0	1	1	-1,098	83	1
71	KARW	2010	1	0	1	0	-9,698	70	1
72	KBRI	2010	1	0	0	1	-2,910	87	1
73	MLIA	2010	1	1	1	0	0,191	84	1
74	MYOH	2010	1	0	0	1	-16,803	84	1
75	PRAS	2010	0	0	0	1	1,006	97	0
76	KONI	2010	1	1	1	0	0,695	69	1
77	PTSP	2010	0	0	0	0	2,539	83	0
78	ADMG	2010	1	1	1	0	0,820	77	1
79	BIMA	2010	1	0	1	0	1,000	89	1
80	PTSN	2010	0	0	0	0	3,236	33	0
81	SAIP	2010	1	0	1	0	-1,434	73	1
82	SCPI	2010	0	1	0	0	4,788	90	0
83	UNTX	2010	1	1	1	0	-2,742	84	1
84	MYRX	2010	1	0	1	0	19,432	89	1
85	CENT	2010	0	0	0	1	1,453	87	0
86	SQMI	2010	0	0	0	0	8,378	84	1
87	PAFI	2010	1	0	1	1	-1,561	83	1
88	POLY	2010	0	0	1	1	-7,123	82	0
89	SULI	2010	1	1	1	0	-1,147	105	1
90	SIMM	2010	1	0	0	0	-6,716	76	1

No	Perusahaan	Tahun	GC	ADRT	DEF	OS	Z	ALAG	PO
91	AKKU	2011	0	0	0	0	-0,404	88	0
92	MYTX	2011	1	0	1	0	-0,231	88	1
93	ARGO	2011	1	0	1	0	-0,387	76	0
94	ASIA	2011	1	0	1	1	-4,469	109	1
95	BRPT	2011	0	1	0	0	1,584	81	0
96	BTEK	2011	1	0	1	1	37,687	89	1
97	DAVO	2011	0	0	0	1	0,942	78	0
98	DSFI	2011	1	0	1	0	0,690	80	1
99	INTD	2011	1	0	1	0	2,486	74	1
100	JKSW	2011	1	0	1	1	-1,357	89	1
101	KARW	2011	1	0	1	1	-20,734	90	1
102	KBRI	2011	1	0	1	1	-3,063	80	1
103	MLIA	2011	0	1	0	0	0,140	86	1
104	MYOH	2011	1	0	0	0	2,076	60	1
105	PRAS	2011	0	0	0	0	0,892	108	0
106	KONI	2011	1	1	1	0	1,097	75	1
107	PTSP	2011	0	0	0	0	3,876	53	0
108	ADMG	2011	0	1	0	0	1,909	86	1
109	BIMA	2011	1	0	0	1	-2,084	72	1
110	PTSN	2011	0	0	0	0	3,071	64	0
111	SAIP	2011	1	0	1	0	0,387	79	1
112	SCPI	2011	0	1	0	0	1,405	102	0
113	UNTX	2011	1	1	1	0	-2,024	74	1
114	MYRX	2011	1	0	1	0	7,031	55	1
115	CENT	2011	0	0	0	1	4,499	82	0
116	SQMI	2011	0	0	0	0	21,299	121	0
117	PAFI	2011	1	0	1	1	-2,320	85	1
118	POLY	2011	0	0	1	0	-6,892	61	0
119	SULI	2011	1	1	1	0	-1,251	76	1
120	SIMM	2011	1	0	0	0	-7,412	76	1

Lampiran 2. Analisis Statistik Deskriptif

GC

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid opini audit non GC	43	35,8	35,8	35,8
opini audit GC	77	64,2	64,2	100,0
Total	120	100,0	100,0	

ADRT

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid jasa KAP bukan The Big Four Auditor	88	73,3	73,3	73,3
jasa KAP The Big Four Auditor	32	26,7	26,7	100,0
Total	120	100,0	100,0	

DEF

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak debt default	52	43,3	43,3	43,3
debt default	68	56,7	56,7	100,0
Total	120	100,0	100,0	

OS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak melakukan pergantian KAP tiap tahun	78	65,0	65,0	65,0
melakukan pergantian KAP tiap tahun	42	35,0	35,0	100,0
Total	120	100,0	100,0	

PO

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid opini audit non GC	44	36,7	36,7	36,7
opini audit GC	76	63,3	63,3	100,0
Total	120	100,0	100,0	

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Z	120	-2050,097	197,341	-20,900	203,335
ALAG	120	33	121	78,958	14,189

Lampiran 3. Analisis Regresi Logistik

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	120	100,0
	Missing Cases	0	,0
	Total	120	100,0
Unselected Cases		0	,0
Total		120	100,0

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

Dependent Variable Encoding

Original Value	Internal Value
opini audit non GC	0
opini audit GC	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 1		156,596	,567
0	2	156,589	,583
	3	156,589	,583

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 156,589
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

Observed		Predicted			
		GC		Percentage Correct	
		opini audit non GC	opini audit GC		
Step 0	GC	opini audit non GC	0	43	,0
		opini audit GC	0	77	100,0
Overall Percentage					64,2

- 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	,583	,190	9,365	1	,002	1,791

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	ADRT	1,128	1	,288
		DEF	55,358	1	,000
		OS	,669	1	,413
		Z	1,364	1	,243
		ALAG	,525	1	,469
		PO	77,148	1	,000
Overall Statistics			89,145	6	,000

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients						
		Constant	ADRT	DEF	OS	Z	ALAG	PO
Step 1	62,736	-,779	-,018	1,386	,432	,000	-,014	2,416
1	46,532	-,397	-,113	2,501	1,007	,000	-,033	3,457
	40,947	,326	-,289	3,516	1,664	,001	-,057	4,514
	39,470	,948	-,417	4,309	2,170	,001	-,077	5,436
	39,309	1,210	-,452	4,675	2,377	,001	-,086	5,875
	39,306	1,248	-,454	4,732	2,405	,001	-,087	5,943
	39,306	1,248	-,454	4,733	2,406	,001	-,087	5,945
	39,306	1,248	-,454	4,733	2,406	,001	-,087	5,945

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 156,589

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	117,283	6	,000
	Block	117,283	6	,000
	Model	117,283	6	,000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	39,306 ^a	,624	,856

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	13,594	8	,093

Contingency Table for Hosmer and Lemeshow Test

		GC = opini audit non GC		GC = opini audit GC		Total
		Observed	Expected	Observed	Expected	
		Step 1	12	11,987	0	
1	2	12	11,884	0	,116	12
	3	11	10,539	1	1,461	12
	4	5	6,451	7	5,549	12
	5	2	1,695	10	10,305	12
	6	0	,215	12	11,785	12
	7	0	,120	12	11,880	12
	8	1	,071	11	11,929	12
	9	0	,028	12	11,972	12
	10	0	,008	12	11,992	12

Classification Table^a

	Observed		Predicted		Percentage Correct
			GC		
			opini audit non GC	opini audit GC	
Step 1	GC	opini audit non GC	40	3	93,0
		opini audit GC	4	73	94,8
	Overall Percentage				94,2

a. The cut v value is ,500

Variables in the Equation

		B	S. E.	Wald	df	Sig.	Exp(B)
Step 1	ADRT	-.454	,995	,208	1	,648	,635
	DEF	4,733	1,244	14,465	1	,000	113,652
	OS	2,406	1,091	4,861	1	,027	11,084
	Z	,001	,004	,093	1	,760	1,001
	ALAG	-.087	,039	5,064	1	,024	,916
	PO	5,945	1,401	18,013	1	,000	381,695
	Constant	1,248	2,359	,280	1	,597	3,485

a. Variable(s) entered on step 1: ADRT, DEF, OS, Z, ALAG, PO.

Correlation Matrix

		Constant	ADRT	DEF	OS	Z	ALAG	PO
Step 1	Constant	1,000	-.228	,196	-.033	-.041	-.881	,327
	ADRT	-.228	1,000	-.092	,171	-.034	,137	-.195
	DEF	,196	-.092	1,000	,480	,214	-.553	,711
	OS	-.033	,171	,480	1,000	,113	-.303	,476
	Z	-.041	-.034	,214	,113	1,000	-.061	,199
	ALAG	-.881	,137	-.553	-.303	-.061	1,000	-.668
	PO	,327	-.195	,711	,476	,199	-.668	1,000