

Lampiran 1 : Nama Perusahaan

No	Kode	Perusahaan
1	ADES	Akasha Wira International Tbk
2	ADMG	Polychem Indonesia Tbk.
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKKU	Alam Karya Unggul Tbk
5	AKRA	Akr Corporindo Tbk
6	ALMI	Alumindo Light Metal Industry Tbk
7	APLI	Asia Plast Industries Tbk
8	ARNA	Arwana Citra Mulia Tbk
9	ASGR	Astra Graphia Tbk
10	ASII	Astra International Tbk
11	AUTO	Astra Otoparts Tbk
12	BATA	Sepatu Bata Tbk
13	BRNA	Berlina Tbk
14	BRPT	Barito Pacific Tbk
15	BTON	Beton Jaya Manunggal Tbk
16	BUDI	Budi Acid Jaya
17	CEKA	Cahaya Kalbar Tbk
18	CPIN	Charoen Pokphand Indonesia Tbk
19	DLTA	Delta Djakarta Tbk
20	DPNS	Duta Pertiwi Nusantara Tbk.
21	DVLA	Darya Varia Laboratoria Tbk
22	ERTX	Eratex Djaya Tbk
23	ESTI	Ever Shine Textile Industry Tbk
24	FAST	Fast Food Indonesia Tbk
25	FASW	Fajar Surya Wisesa Tbk
26	GGRM	Gudang Garam Tbk
27	GJTL	Gajah Tunggal Tbk
28	HMSP	Handjaya Mandala Sampoerna Tbk

No	Kode	Perusahaan
29	IGAR	Champion Pacific Indonesia Tbk
30	INAI	Indal Aluminium Industri Tbk
31	INDF	Indofood Sukses Makmur Tbk
32	INTA	Intraco Penta Tbk
33	INTP	Indocement Tunggal Prakasa Tbk
34	JECC	Jembo Cable Company Tbk
35	JKSW	Jakarta Kyoei Steel Works Tbk
36	JPFA	Japta Comfeed Indonesia Tbk
37	JPRS	Jaya Pari Steel Tbk
38	KAEF	Kimia Farma Tbk
39	KARW	Karwell Indonesia Tbk
40	KDSI	Kedawang Setia Industrial Tbk.
41	KICI	Kedaung Indah Can Tbk.
42	KLBF	Kalbe Farma Tbk
43	LION	Lion Metal Works Tbk
44	LMPI	Langgeng Makmur Industry Tbk
45	LMSH	Lionmesh Prima Tbk
46	LPIN	Multi Prima Sejahtera Tbk
47	LTLS	Lautan Luas Tbk
48	MAIN	Malindo Feedmill Tbk
49	MASA	Multistrada Arah Sarana Tbk
50	MDRN	Modern International Tbk
51	MLBI	Multi Bintang Indonesia Tbk
52	MRAT	Mustika Ratu Tbk
53	PBRX	Pan Brothers Tbk
54	PYFA	Pyridam Farmatbk
55	RICY	Ricky Putra Globalindo Tbk
56	RMBA	Bentoel International Investama Tbk
57	SKLT	Sekar Laut Tbk
58	SMCB	Holcim Indonesia Tbk

No	Kode	Perusahaan
59	SMGR	Semen Indonesia Tbk
60	SPMA	Suparma Tbk
61	TCID	Mandom Indonesia Tbk
62	TOTO	Surya Toto Indonesia Tbk
63	VOKS	Voksel Electric Tbk

Lampiran 2 : Data Change

NO	KODE	CHANGE			
		2010	2011	2012	2013
1	ADES	0	0	0	0
2	ADMG	0	0	0	0
3	AISA	0	0	0	0
4	AKKU	0	0	0	0
5	AKRA	0	0	1	0
6	ALMI	0	0	0	0
7	APLI	0	0	0	0
8	ARNA	0	0	0	0
9	ASGR	0	0	0	0
10	ASII	0	0	0	0
11	AUTO	0	0	0	0
12	BATA	0	0	0	0
13	BRNA	0	0	0	0
14	BRPT	0	0	0	0
15	BTON	0	0	0	0
16	BUDI	0	0	0	0
17	CEKA	0	0	0	0
18	CPIN	0	0	1	0
19	DLTA	0	0	0	0
20	DPNS	0	0	0	0
21	DVLA	0	0	0	0
22	ERTX	0	0	0	0
23	ESTI	0	0	0	0
24	FAST	0	0	0	0
25	FASW	1	1	0	0
26	GGRM	0	0	0	0

NO	KODE	CHANGE			
		2010	2011	2012	2013
27	GJTL	0	0	0	0
28	HMSP	0	0	0	0
29	IGAR	0	0	0	0
30	INAI	0	0	0	0
31	INDF	1	1	0	0
32	INTA	0	0	0	0
33	INTP	0	0	0	0
34	JECC	0	0	0	0
35	JKSW	0	0	0	0
36	JPFA	0	0	0	0
37	JPRS	0	0	0	0
38	KAEF	0	0	0	0
39	KARW	0	0	0	0
40	KDSI	0	0	0	1
41	KICI	0	0	1	0
42	KLBF	0	0	0	0
43	LION	0	0	0	0
44	LMPI	0	0	0	0
45	LMSH	0	0	0	0
46	LPIN	0	0	0	0
47	LTLS	0	0	0	0
48	MAIN	0	0	0	0
49	MASA	0	0	0	0
50	MDRN	0	0	0	0
51	MLBI	0	0	0	0
52	MRAT	0	0	0	0
53	PBRX	0	0	0	0
54	PYFA	0	0	0	0
55	RICY	0	0	1	0

NO	KODE	CHANGE			
		2010	2011	2012	2013
56	RMBA	0	0	1	0
57	SKLT	0	0	0	0
58	SMCB	0	0	0	0
59	SMGR	0	0	0	0
60	SPMA	0	0	1	0
61	TCID	0	0	0	0
62	TOTO	0	0	0	0
63	VOKS	0	0	0	0

Lampiran 3 : Data GC\_Opini

NO	KODE	GC_OPINI			
		2010	2011	2012	2013
1	ADES	0	0	1	1
2	ADMG	0	0	0	0
3	AISA	0	0	0	0
4	AKKU	1	1	1	1
5	AKRA	1	1	1	1
6	ALMI	0	0	1	1
7	APLI	0	0	0	0
8	ARNA	1	1	1	1
9	ASGR	0	0	0	0
10	ASII	1	1	1	1
11	AUTO	1	1	1	1
12	BATA	1	1	1	1
13	BRNA	1	1	1	1
14	BRPT	0	0	0	0
15	BTON	1	1	1	1
16	BUDI	1	1	1	1
17	CEKA	1	1	0	0
18	CPIN	1	1	1	1
19	DLTA	1	1	0	0
20	DPNS	0	0	0	0
21	DVLA	0	0	0	0
22	ERTX	1	1	0	0
23	ESTI	1	1	1	1
24	FAST	0	0	1	1
25	FASW	1	1	1	1
26	GGRM	0	0	0	0

NO	KODE	GC_OPINI			
		2010	2011	2012	2013
27	GJTL	1	1	1	1
28	HMSP	0	0	0	0
29	IGAR	0	0	1	1
30	INAI	1	1	1	1
31	INDF	1	1	1	1
32	INTA	1	1	0	0
33	INTP	0	0	0	0
34	JECC	1	1	0	0
35	JKSW	1	1	0	0
36	JPFA	0	0	0	0
37	JPRS	1	1	0	0
38	KAEF	1	1	1	1
39	KARW	1	1	1	1
40	KDSI	0	0	1	1
41	KICI	0	0	0	0
42	KLBF	1	1	1	1
43	LION	1	1	0	0
44	LMPI	0	0	0	0
45	LMSH	0	0	0	0
46	LPIN	0	0	0	0
47	LTLS	0	0	1	1
48	MAIN	1	1	1	1
49	MASA	1	1	0	0
50	MDRN	1	1	1	1
51	MLBI	1	1	1	1
52	MRAT	0	0	1	1
53	PBRX	1	1	1	1
54	PYFA	1	1	1	1
55	RICY	0	0	1	1



NO	KODE	GC_OPINI			
		2010	2011	2012	2013
56	RMBA	1	1	1	1
57	SKLT	0	0	1	1
58	SMCB	1	1	1	1
59	SMGR	0	0	0	0
60	SPMA	0	0	1	1
61	TCID	1	1	1	1
62	TOTO	1	1	0	0
63	VOKS	1	1	1	1

Lampiran 4 : Data FINEXPERT

NO	KODE	FINEXPERT			
		2010	2011	2012	2013
1	ADES	0.50	0.50	0.67	0.67
2	ADMG	0.67	0.67	0.67	0.67
3	AISA	0.33	0.33	0.33	0.33
4	AKKU	0.50	0.50	0.50	0.50
5	AKRA	0.67	0.67	0.50	0.50
6	ALMI	0.33	0.33	0.67	0.67
7	APLI	0.67	0.67	0.50	0.50
8	ARNA	0.50	0.50	0.25	0.25
9	ASGR	0.50	0.50	0.50	0.50
10	ASII	0.67	0.67	0.67	0.67
11	AUTO	0.50	0.50	0.33	0.33
12	BATA	0.50	0.50	0.50	0.50
13	BRNA	0.67	0.67	0.67	0.67
14	BRPT	0.33	0.33	0.33	0.33
15	BTON	0.33	0.33	0.33	0.33
16	BUDI	0.67	0.67	0.25	0.25
17	CEKA	0.25	0.25	0.33	0.33
18	CPIN	0.25	0.25	0.50	0.50
19	DLTA	0.50	0.50	0.67	0.67
20	DPNS	0.67	0.67	0.33	0.33
21	DVLA	0.50	0.50	0.50	0.50
22	ERTX	0.33	0.33	0.67	0.67
23	ESTI	0.50	0.50	0.33	0.33
24	FAST	0.67	0.67	0.33	0.33
25	FASW	0.50	0.50	0.50	0.50

NO	KODE	FINEXPERT			
		2010	2011	2012	2013
26	GGRM	0.33	0.33	0.33	0.33
27	GJTL	0.33	0.33	0.33	0.33
28	HMSP	0.50	0.50	0.50	0.50
29	IGAR	0.50	0.50	0.67	0.67
30	INAI	0.67	0.67	0.67	0.67
31	INDF	0.33	0.33	0.33	0.33
32	INTA	0.25	0.25	0.33	0.33
33	INTP	0.33	0.33	0.33	0.33
34	JECC	0.33	0.33	0.67	0.67
35	JKSW	0.50	0.50	0.50	0.50
36	JPFA	0.50	0.50	0.50	0.50
37	JPRS	0.67	0.67	0.50	0.50
38	KAEF	0.50	0.50	0.33	0.33
39	KARW	0.33	0.33	0.33	0.33
40	KDSI	0.33	0.33	0.50	0.50
41	KICI	0.50	0.50	0.50	0.50
42	KLBF	0.33	0.33	0.67	0.67
43	LION	0.67	0.67	0.67	0.67
44	LMPI	0.33	0.33	0.33	0.33
45	LMSH	0.50	0.50	0.50	0.50
46	LPIN	0.67	0.67	0.67	0.67
47	LTLS	0.50	0.50	0.67	0.67
48	MAIN	0.33	0.33	0.33	0.33
49	MASA	0.67	0.67	0.50	0.50
50	MDRN	0.25	0.25	0.50	0.50
51	MLBI	0.33	0.33	0.33	0.33
52	MRAT	0.50	0.50	0.25	0.25
53	PBRX	0.33	0.33	0.25	0.25
54	PYFA	0.33	0.33	0.33	0.33

NO	KODE	FINEXPERT			
		2010	2011	2012	2013
55	RICY	0.67	0.67	0.50	0.50
56	RMBA	0.25	0.25	0.25	0.25
57	SKLT	0.33	0.33	0.50	0.50
58	SMCB	0.50	0.50	0.25	0.25
59	SMGR	0.33	0.33	0.33	0.33
60	SPMA	0.33	0.33	0.50	0.50
61	TCID	0.33	0.33	0.33	0.33
62	TOTO	0.33	0.33	0.33	0.33
63	VOKS	0.25	0.25	0.33	0.33

Lampiran 5 : Data Govexpert

NO	KODE	GOVEXPERT			
		2010	2011	2012	2013
1	ADES	1	1	1	1
2	ADMG	1	1	1	1
3	AISA	2	2	2	2
4	AKKU	1	1	1	1
5	AKRA	1	1	1	1
6	ALMI	2	2	1	1
7	APLI	1	1	1	1
8	ARNA	1	1	3	3
9	ASGR	1	1	1	1
10	ASII	1	1	1	1
11	AUTO	1	1	2	2
12	BATA	1	1	1	1
13	BRNA	1	1	1	1
14	BRPT	2	2	2	2
15	BTON	2	2	2	2
16	BUDI	1	1	3	3
17	CEKA	3	3	2	2
18	CPIN	3	3	1	1
19	DLTA	2	2	1	1
20	DPNS	1	1	2	2
21	DVLA	1	1	1	1
22	ERTX	2	2	1	1
23	ESTI	2	2	2	2
24	FAST	1	1	2	2
25	FASW	1	1	1	1
26	GGRM	2	2	2	2

NO	KODE	GOVEXPERT			
		2010	2011	2012	2013
27	GJTL	2	2	2	2
28	HMSP	1	1	1	1
29	IGAR	2	2	1	1
30	INAI	1	1	1	1
31	INDF	2	2	2	2
32	INTA	3	3	2	2
33	INTP	2	2	2	2
34	JECC	2	2	1	1
35	JKSW	1	1	2	2
36	JPFA	2	2	2	2
37	JPRS	1	1	2	2
38	KAEF	1	1	2	2
39	KARW	2	2	2	2
40	KDSI	2	2	2	2
41	KICI	2	2	2	2
42	KLBF	2	2	1	1
43	LION	1	1	1	1
44	LMPI	2	2	2	2
45	LMSH	2	2	2	2
46	LPIN	1	1	1	1
47	LTLS	1	1	1	1
48	MAIN	2	2	2	2
49	MASA	1	1	1	1
50	MDRN	3	3	1	1
51	MLBI	2	2	2	2
52	MRAT	2	2	3	3
53	PBRX	2	2	3	3
54	PYFA	2	2	2	2
55	RICY	1	1	2	2

NO	KODE	GOVEXPERT			
		2010	2011	2012	2013
56	RMBA	3	3	3	3
57	SKLT	2	2	1	1
58	SMCB	1	1	3	3
59	SMGR	2	2	2	2
60	SPMA	2	2	1	1
61	TCID	2	2	2	2
62	TOTO	2	2	2	2
63	VOKS	3	3	2	2

Lampiran 6 : Data AGE

NO	KODE	AGE			
		2010	2011	2012	2013
1	ADES	0.50	0.50	0.33	0.33
2	ADMG	0.33	0.33	0.33	0.33
3	AISA	0.67	0.67	0.67	0.67
4	AKKU	0.50	0.50	0.50	0.50
5	AKRA	0.33	0.33	0.50	0.50
6	ALMI	0.67	0.67	0.33	0.33
7	APLI	0.67	0.67	0.50	0.50
8	ARNA	0.50	0.50	0.25	0.25
9	ASGR	0.50	0.50	0.50	0.50
10	ASII	0.33	0.33	0.33	0.33
11	AUTO	0.50	0.50	0.33	0.33
12	BATA	0.50	0.50	0.50	0.50
13	BRNA	0.33	0.33	0.33	0.33
14	BRPT	0.33	0.33	0.33	0.33
15	BTON	0.33	0.33	0.33	0.33
16	BUDI	0.33	0.33	0.25	0.25
17	CEKA	0.50	0.50	0.33	0.33
18	CPIN	0.50	0.50	0.50	0.50
19	DLTA	0.50	0.50	0.33	0.33
20	DPNS	0.33	0.33	0.33	0.33
21	DVLA	0.50	0.50	0.50	0.50
22	ERTX	0.33	0.33	0.33	0.33
23	ESTI	0.25	0.25	0.33	0.33
24	FAST	0.33	0.33	0.33	0.33
25	FASW	0.50	0.50	0.50	0.50
26	GGRM	0.33	0.33	0.33	0.33



NO	KODE	AGE			
		2010	2011	2012	2013
27	GJTL	0.33	0.33	0.33	0.33
28	HMSP	0.50	0.50	0.50	0.50
29	IGAR	0.25	0.25	0.33	0.33
30	INAI	0.33	0.33	0.33	0.33
31	INDF	0.33	0.33	0.33	0.33
32	INTA	0.25	0.25	0.67	0.67
33	INTP	0.33	0.33	0.33	0.33
34	JECC	0.33	0.33	0.33	0.33
35	JKSW	0.50	0.50	0.25	0.25
36	JPFA	0.25	0.25	0.25	0.25
37	JPRS	0.33	0.33	0.25	0.25
38	KAEF	0.50	0.50	0.33	0.33
39	KARW	0.33	0.33	0.33	0.33
40	KDSI	0.33	0.33	0.25	0.25
41	KICI	0.25	0.25	0.25	0.25
42	KLBF	0.33	0.33	0.33	0.33
43	LION	0.33	0.33	0.67	0.67
44	LMPI	0.33	0.33	0.33	0.33
45	LMSH	0.25	0.25	0.25	0.25
46	LPIN	0.33	0.33	0.33	0.33
47	LTLS	0.50	0.50	0.33	0.33
48	MAIN	0.33	0.33	0.33	0.33
49	MASA	0.33	0.33	0.50	0.50
50	MDRN	0.25	0.25	0.50	0.50
51	MLBI	0.33	0.33	0.33	0.33
52	MRAT	0.25	0.25	0.50	0.50
53	PBRX	0.33	0.33	0.25	0.25
54	PYFA	0.33	0.33	0.33	0.33
55	RICY	0.33	0.33	0.50	0.50

NO	KODE	AGE			
		2010	2011	2012	2013
56	RMBA	0.25	0.25	0.25	0.25
57	SKLT	0.33	0.33	0.50	0.50
58	SMCB	0.50	0.50	0.50	0.50
59	SMGR	0.33	0.33	0.33	0.33
60	SPMA	0.33	0.33	0.50	0.50
61	TCID	0.33	0.33	0.33	0.33
62	TOTO	0.33	0.33	0.33	0.33
63	VOKS	0.25	0.25	0.33	0.33

Lampiran 7 : Data Ukuran Perusahaan

NO	KODE	Ukuran Perusahaan			
		2010	2011	2012	2013
1	ADES	26.346	26.479	26.625	26.638
2	ADMG	28.824	28.957	29.289	29.301
3	AISA	28.159	28.292	28.513	28.525
4	AKKU	23.055	23.189	23.082	23.095
5	AKRA	29.534	29.668	29.815	29.827
6	ALMI	28.081	28.214	28.464	28.476
7	APLI	26.399	26.532	26.687	26.700
8	ARNA	27.313	27.447	27.691	27.704
9	ASGR	27.480	27.613	27.750	27.762
10	ASII	32.531	32.665	32.837	32.849
11	AUTO	29.438	29.572	29.744	29.757
12	BATA	26.837	26.971	27.076	27.089
13	BRNA	27.057	27.191	27.370	27.383
14	BRPT	30.271	30.405	30.567	30.580
15	BTON	25.366	25.500	25.701	25.713
16	BUDI	28.250	28.384	28.950	28.962
17	CEKA	26.884	27.018	27.099	27.112
18	CPIN	29.678	29.811	30.130	30.142
19	DLTA	27.135	27.269	27.460	27.472
20	DPNS	25.758	25.892	26.244	26.256
21	DVLA	27.423	27.557	27.703	27.715
22	ERTX	25.736	25.870	25.873	25.885
23	ESTI	26.958	27.092	27.287	27.299
24	FAST	26.664	26.797	26.795	26.807
25	FASW	29.094	29.228	29.350	29.362
26	GGRM	31.163	31.297	31.357	31.369

NO	KODE	Ukuran Perusahaan			
		2010	2011	2012	2013
27	GJTL	29.945	30.078	30.186	30.198
28	HMSP	30.462	30.595	30.899	30.911
29	IGAR	26.463	26.597	26.711	26.724
30	INAI	26.889	27.023	27.140	27.153
31	INDF	31.479	31.612	31.714	31.726
32	INTA	27.989	28.123	28.263	28.276
33	INTP	30.396	30.530	30.756	30.768
34	JECC	27.031	27.164	27.299	27.311
35	JKSW	26.260	26.393	26.467	26.480
36	JPFA	29.610	29.743	30.025	30.038
37	JPRS	26.672	26.805	26.845	26.857
38	KAEF	28.003	28.136	28.326	28.338
39	KARW	24.889	25.023	23.301	23.314
40	KDSI	26.914	27.047	27.180	27.192
41	KICI	25.043	25.177	25.308	25.321
42	KLBF	29.448	29.582	29.748	29.761
43	LION	26.306	26.440	26.534	26.546
44	LMPI	27.120	27.254	27.427	27.439
45	LMSH	24.949	25.083	25.194	25.206
46	LPIN	25.648	25.782	25.872	25.885
47	LTLS	28.776	28.909	29.186	29.199
48	MAIN	27.781	27.915	28.051	28.064
49	MASA	28.609	28.742	29.027	29.040
50	MDRN	27.266	27.400	27.566	27.579
51	MLBI	27.697	27.831	27.863	27.876
52	MRAT	26.636	26.769	26.759	26.772
53	PBRX	27.913	28.046	28.161	28.173
54	PYFA	25.361	25.494	25.635	25.647

NO	KODE	Ukuran Perusahaan			
		2010	2011	2012	2013
55	RICY	27.054	27.188	27.337	27.349
56	RMBA	29.343	29.477	29.568	29.580
57	SKLT	25.957	26.090	26.383	26.396
58	SMCB	29.891	30.024	30.145	30.157
59	SMGR	30.476	30.610	30.911	30.924
60	SPMA	27.937	28.070	28.216	28.228
61	TCID	27.620	27.754	27.773	27.785
62	TOTO	27.790	27.923	28.140	28.153
63	VOKS	27.950	28.084	28.219	28.231

## Lampiran 8 : Frequency Table

### CHANGE

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak ada pergantian auditor	241	95.6	95.6	95.6
Pergantian auditor	11	4.4	4.4	100.0
Total	252	100.0	100.0	

### GC\_OPINI

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Opini unqualified	104	41.3	41.3	41.3
Opini going concern	148	58.7	58.7	100.0
Total	252	100.0	100.0	

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FINEXPERT	252	.250	.670	.452	.144
GOVEXPERT	252	1.000	3.000	1.667	.644
AGE	252	.250	.670	.377	.108
Ukuran Perusahaan	252	23.055	32.849	27.898	1.847
Valid N (listwise)	252				

## Lampiran 9 : Analisis Regresi Logistik (Model 1)

### Block 0: Beginning Block

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

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 1	89.888	-1.810
0	74.055	-2.579
2	72.406	-2.928
3	72.366	-2.994
4	72.366	-2.996
5	72.366	-2.996
6	72.366	-2.996

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 72.366
- c. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

**Classification Table<sup>e</sup>**

Observed	CHANGE	Predicted			
		CHANGE		Percentage Correct	
		Tidak ada pergantian auditor	Pergantian auditor		
Step 1	CHANGE	Tidak ada pergantian auditor	241	0	100.0
		Pergantian auditor	11	0	.0
Overall Percentage					95.6

- a. The cut value is .500

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-2.996	.342	76.924	1	.000	.050

**Variables not in the Equation**

Step	Variables	Score	df	Sig.
0	GC_OPINI	3.546	1	.060
	SIZE	1.572	1	.210
Overall Statistics		5.074	2	.079

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients		
		Constant	GC_OPINI	SIZE
Step 1	88.491	-3.101	.236	.041
1	70.584	-5.976	.633	.107
	67.185	-8.982	1.202	.186
	66.694	-10.485	1.637	.222
	66.669	-10.754	1.777	.227
	66.669	-10.768	1.788	.227
	66.669	-10.768	1.788	.227

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 72.366
- d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

**Omnibus Tests of Model Coefficients**

Step	Chi-square	df	Sig.
Step 1	5.697	2	.058
Block	5.697	2	.058
Model	5.697	2	.058

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	66.669 <sup>a</sup>	.297	.509

- a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.



### Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.040	8	.339

### Contingency Table for Hosmer and Lemeshow Test

		CHANGE = Tidak ada pergantian auditor		CHANGE = Pergantian auditor		Total
		Observed	Expected	Observed	Expected	
Step 1	1	18	18.859	1	.141	19
	2	19	18.818	0	.182	19
	3	19	18.763	0	.237	19
	4	19	18.612	0	.388	19
	5	19	18.316	0	.684	19
	6	19	17.980	0	1.020	19
	7	17	17.849	2	1.151	19
	8	18	17.683	1	1.317	19
	9	17	17.313	2	1.687	19
	10	15	15.807	3	2.193	18

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

	Observed	CHANGE	Predicted		Percentage Correct
			CHANGE		
			Tidak ada pergantian auditor	Pergantian auditor	
Step 1	CHANGE	Tidak ada pergantian auditor	241	0	100.0
		Pergantian auditor	11	0	.0
	Overall Percentage				95.6

a. The cut v alue is .500

### Variables in the Equation

		B	S. E.	Wald	df	Sig.	Exp(B)
Step 1	GC_OPINI	1.788	1.073	4.776	1	.033	5.979
	SIZE	.227	.185	1.512	1	.219	1.255
	Constant	-1.768	5.390	3.990	1	.046	.211

a. Variable(s) entered on step 1: GC\_OPINI, SIZE.

### Correlation Matrix

		Constant	GC_OPINI	SIZE
Step 1	Constant	1.000	-.184	-.982
	GC_OPINI	-.184	1.000	.008
	SIZE	-.982	.008	1.000

## Lampiran 10 : Analisis Regresi Logistik (Model 2)

### Block 0: Beginning Block

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

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 1	0	89.888	-1.810
	2	74.055	-2.579
	3	72.406	-2.928
	4	72.366	-2.994
	5	72.366	-2.996
	6	72.366	-2.996

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 72.366
- c. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

**Classification Table<sup>e</sup>**

Observed	CHANGE		Predicted		
			CHANGE		Percentage Correct
			Tidak ada pergantian auditor	Pergantian auditor	
Step 1	CHANGE	Tidak ada pergantian auditor	241	0	100.0
		Pergantian auditor	11	0	.0
Overall Percentage					95.6

- a. The cut v alue is .500

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-2.996	.342	76.924	1	.000	.050

### Variables not in the Equation

Step	Variables	Score	df	Sig.
0	GC_OPINI	3.546	1	.060
	FINEXPERT	.001	1	.976
	GOVEXPERT	.000	1	1.000
	AGE	.361	1	.548
	SIZE	1.572	1	.210
	Interaksi_1	3.182	1	.074
	Interaksi_2	1.683	1	.195
	Interaksi_3	5.848	1	.016
Overall Statistics		10.434	8	.236

### Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients								
		Constant	GC_OPINI	FINEXPERT	GOVEXPERT	AGE	SIZE	Interaksi_1	Interaksi_2	Interaksi_3
1	87.048	-4.816	.630	1.488	.369	.046	.056	-1.311	-.303	1.899
2	67.424	-10.741	2.484	4.256	1.085	.137	.142	-3.960	-.975	4.164
3	62.617	-19.009	7.025	9.250	2.493	.271	.239	-8.936	-2.382	5.840
4	61.088	-27.405	13.831	15.653	4.505	.330	.286	-15.343	-4.395	6.327
5	60.494	-34.642	20.837	21.748	6.539	.322	.293	-21.446	-6.430	6.387
6	60.265	-41.520	27.699	27.591	8.518	.312	.293	-27.291	-8.408	6.398
7	60.179	-48.414	34.591	33.439	10.503	.308	.294	-33.139	-10.394	6.402
8	60.147	-55.334	41.510	39.305	12.497	.307	.294	-39.005	-12.388	6.404
9	60.135	-62.266	48.443	45.181	14.494	.306	.294	-44.881	-14.385	6.405
10	60.131	-69.204	55.381	51.061	16.493	.306	.294	-50.761	-16.384	6.405
11	60.129	-76.144	62.321	56.942	18.493	.306	.294	-56.642	-18.384	6.405
12	60.129	-83.085	69.262	62.824	20.493	.306	.294	-62.524	-20.384	6.405
13	60.129	-90.026	76.203	68.707	22.493	.306	.294	-68.407	-22.384	6.405
14	60.129	-96.967	83.144	74.589	24.493	.306	.294	-74.289	-24.384	6.405
15	60.129	-103.908	90.085	80.471	26.493	.306	.294	-80.171	-26.384	6.405
16	60.129	-110.849	97.026	86.354	28.493	.306	.294	-86.054	-28.384	6.405
17	60.129	-117.791	103.967	92.236	30.493	.306	.294	-91.936	-30.384	6.405
18	60.129	-124.732	110.908	98.118	32.493	.306	.294	-97.818	-32.384	6.405
19	60.129	-131.673	117.850	104.001	34.493	.306	.294	-103.701	-34.384	6.405
20	60.129	-138.614	124.791	109.883	36.493	.306	.294	-109.583	-36.384	6.405

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 72.366

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	12.237	8	.141
	Block	12.237	8	.141
	Model	12.237	8	.141

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	60.129 <sup>a</sup>	.306	.520

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	4.660	8	.793

**Contingency Table for Hosmer and Lemeshow Test**

		CHANGE = Tidak ada pergantian auditor		CHANGE = Pergantian auditor		Total
		Observed	Expected	Observed	Expected	
Step 1	1	19	19.000	0	.000	19
	2	19	19.000	0	.000	19
	3	19	19.000	0	.000	19
	4	18	18.734	1	.266	19
	5	19	18.433	0	.567	19
	6	18	18.282	1	.718	19
	7	18	18.124	1	.876	19
	8	19	17.708	0	1.292	19
	9	16	16.943	3	2.057	19
	10	15	14.777	3	3.223	18

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

	Observed	CHANGE	Predicted		Percentage Correct
			CHANGE		
			Tidak ada pergantian auditor	Pergantian auditor	
Step 1	CHANGE	Tidak ada pergantian auditor	241	0	100.0
		Pergantian auditor	11	0	.0
	Overall Percentage				95.6

a. The cut v value is .500

### Variables in the Equation

		B	S. E.	Wald	df	Sig.	Exp(B)
Step 1	GC_OPINI	1.791	5.005	4.622	1	.022	1.701
	FINEXPERT	-1.883	4.236	-3.673	1	.013	2.669
	GOVEXPERT	3.493	1.233	3.876	1	.034	1.577
	AGE	.306	3.368	.826	1	.290	1.358
	SIZE	.294	.192	2.341	1	.126	1.341
	Interaksi_1	-1.583	4.236	3.669	1	.039	.256
	Interaksi_2	-.384	1.233	3.871	1	.032	.000
	Interaksi_3	.405	3.368	.000	1	.360	4.768
	Constant	-1.614	5.005	.000	1	.998	.000

a. Variable(s) entered on step 1: GC\_OPINI, FINEXPERT, GOVEXPERT, AGE, SIZE, Interaksi\_1, Interaksi\_2, Interaksi\_3.

**Correlation Matrix**

		Constant	GC_OPINI	FINEXPERT	GOVEXPERT	AGE	SIZE	Interaksi_1	Interaksi_2	Interaksi_3
Step	Constant	1.000	-1.000	-.930	-.959	-.797	.000	.930	.959	.797
1	GC_OPINI	-1.000	1.000	.930	.959	.797	.000	-.930	-.959	-.797
	FINEXPERT	-.930	.930	1.000	.812	.636	.000	-1.000	-.812	-.636
	GOVEXPERT	-.959	.959	.812	1.000	.730	.000	-.812	-1.000	-.730
	AGE	-.797	.797	.636	.730	1.000	.000	-.636	-.730	-1.000
	SIZE	.000	.000	.000	.000	.000	1.000	.000	.000	.000
	Interaksi_1	.930	-.930	-1.000	-.812	-.636	.000	1.000	.812	.636
	Interaksi_2	.959	-.959	-.812	-1.000	-.730	.000	.812	1.000	.730
	Interaksi_3	.797	-.797	-.636	-.730	-1.000	.000	.636	.730	1.000