LAMPIRAN

A. DATA VARIABEL INDEPENDEN

1. Opini Audit

No	Kode	Nama Emitten	2011	2012	2013	2014	2015	2016	2017
1	DVLA	Darya Varia Laboratoria Tbk	2	2	2	2	2	2	2
2	INAF	Indofarma Tbk	1	2	1	1	1	1	1
3	KAEF	Kimia Farma Tbk	2	2	1	1	1	1	1
4	KLBF	Kalbe Farma Tbk	2	2	2	2	2	2	2
5	MERK	Merck Tbk	2	2	2	2	1	2	2
6	PYFA	Pyridam Farma Tbk	1	1	1	1	1	1	1
7	SQBI	Taisho Pharmaceutical Indonesia Tbk	2	2	2	2	2	2	2
8	TSPC	Tempo Scan Pasific Tbk	1	1	1	1	1	1	1

2. Aksi Korporasi

No	Kode	Nama Emitten	2011	2012	2013	2014	2015	2016	2017
1	DVLA	Darya Varia Laboratoria Tbk	2	2	2	2	2	2	2
2	INAF	Indofarma Tbk	1	2	1	1	1	1	1
3	KAEF	Kimia Farma Tbk	2	2	1	1	1	1	1
4	KLBF	Kalbe Farma Tbk	2	2	2	2	2	2	2
5	MERK	Merck Tbk	2	2	2	2	1	2	2
6	PYFA	Pyridam Farma Tbk	1	1	1	1	1	1	1
7	SQBI	Taisho Pharmaceutical Indonesia Tbk	2	2	2	2	2	2	2
8	TSPC	Tempo Scan Pasific Tbk	1	1	1	1	1	1	1

3. Audit Delay

No	Kode	Nama Emitten	2011	2012	2013	2014	2015	2016	2017
1	DVLA	Darya Varia Laboratoria Tbk	4	4	4	4	3	3	3
2	INAF	Indofarma Tbk	3	4	4	3	4	4	3
3	KAEF	Kimia Farma Tbk	3	4	4	3	3	4	4
4	KLBF	Kalbe Farma Tbk	3	3	3	3	3	3	3
5	MERK	Merck Tbk	4	4	3	3	3	3	3
6	PYFA	Pyridam Farma Tbk	4	4	3	3	3	3	3
7	SQBI	Taisho Pharmaceutical Indonesia Tbk	2	2	3	3	3	3	3
8	TSPC	Tempo Scan Pasific Tbk	3	2	3	3	3	3	3

4. Ukuran KAP

No	Kode	Nama Emitten	2011	2012	2013	2014	2015	2016	2017
1	DVLA	Darya Varia Laboratoria Tbk	2	2	2	2	2	2	2
2	INAF	Indofarma Tbk	1	2	1	1	1	1	1
3	KAEF	Kimia Farma Tbk	2	2	1	1	1	1	1
4	KLBF	Kalbe Farma Tbk	2	2	2	2	2	2	2
5	MERK	Merck Tbk	2	2	2	2	1	2	2
6	PYFA	Pyridam Farma Tbk	1	1	1	1	1	1	1
7	SQBI	Taisho Pharmaceutical Indonesia Tbk	2	2	2	2	2	2	2
8	TSPC	Tempo Scan Pasific Tbk	1	1	1	1	1	1	1

B. DATA VARIABEL DEPENDEN

Auditor Switching

No	Kode	Nama Emitten	2011	2012	2013	2014	2015	2016	2017
1	DVLA	Darya Varia Laboratoria Tbk	0	0	1	0	1	0	0
2	INAF	Indofarma Tbk	0	1	0	0	0	1	0
3	KAEF	Kimia Farma Tbk	0	0	0	0	1	0	0
4	KLBF	Kalbe Farma Tbk	0	0	0	0	0	0	0
5	MERK	Merck Tbk	0	1	0	0	0	1	1
6	PYFA	Pyridam Farma Tbk	0	0	0	0	0	0	1
7	SQBI	Taisho Pharmaceutical Indonesia Tbk	0	0	0	1	1	1	0
8	TSPC	Tempo Scan Pasific Tbk	0	0	1	0	0	0	1

C. HASIL UJI STATISTIK

1. Uji Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
OPINI AUDIT	56	4,00	5,00	4,8214	,38646
AUDIT DELAY	56	2,00	4,00	3,2321	,53906
AKSI KORPORASI	56	2,00	5,00	3,7500	,89949
UKURAN KAP	56	1,00	2,00	1,5357	,50324
AUDITOR SWITCHING	56	,00	1,00	,2500	,43693
Valid N (listwise)	56				

2. Uji Model

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3,393	7	,846

3. Uji t

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
Step 1[a]	OA	-,039	,972	,002	1	,968	,962	,143	6,462
	AD	,451	,661	,466	1	,495	1,570	,430	5,739
	AK	,763	,385	3,936	1	,047	2,145	1,009	4,559
	UKP	,775	,731	1,124	1	,289	2,170	,518	9,093
	Constant	-6,555	5,365	1,493	1	,222	,001		

a. Variable(s) entered on step 1: OA, AD, AK, UKP.

4. Uji Likelihood

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	63,085	-1,000
	2	62,982	-1,096
	3	62,982	-1,099
	4	62,982	-1,099

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 62,982

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

5. Uji Classification Tabel

Classification Table[a,b]

Observed			Predicted		
			AUDITOR SWITCHING		Percentage Correct
			,00	1,00	
Step 0	AUDITOR SWITCHING	,00	42	0	100,0
		1,00	14	0	,0
	Overall Percentage				75,0

a. Constant is included in the model.

b. The cut value is ,500

6. Uji Wald

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-1,099	,309	12,673	1	,000	,333

7. Uji Koefisien Likelihood

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients				
			Constant	OA	AD	AK	UKP
Step 1	1	58,258	-4,631	-,027	,277	,537	,555
	2	57,533	-6,308	-,034	,423	,734	,750
	3	57,522	-6,550	-,039	,451	,763	,775
	4	57,522	-6,555	-,039	,451	,763	,775
	5	57,522	-6,555	-,039	,451	,763	,775

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 62,982

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

8. Uji Omnibus Test Model

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	5,459	4	,243
	Block	5,459	4	,243
	Model	5,459	4	,243

9. Uji Korelasi Matriks

Correlation Matrix

		Constant	OA	AD	AK	UKP
Step 1	Constant	1,000	-,805	-,536	-,324	,083
	OA	-,805	1,000	,090	-,069	-,405
	AD	-,536	,090	1,000	,166	,032
	AK	-,324	-,069	,166	1,000	,145
	UKP	,083	-,405	,032	,145	1,000