

LAMPIRAN 1

No	Nama	Switch(Y)	Uk_KAP(X1)	OPM(X2)	P.Mnj(X3)	Tot_Aset(X4)
1	DPNS (Duta Pertiwi Nusantara Tbk)	1	0	-14.08	0	-0.05
2	AMFG (Asahimas Flat Glass Tbk)	0	1	18.4	1	0.1
3	ADES (Akasha Wira International Tbk)	1	0	-29.91	0	0.21
4	ETWA (Eterindo Wahanatama Tbk)	0	1	0.91	0	0.11
5	SAIP (Surabaya Agung Industri Tbk)	1	0	-16.96	0	0.28
6	UNVR (Unilever Tbk)	0	1	22,1	1	0.17
7	Selamat Sampurna Tbk	0	0	0.16	0	0.03
8	MYRX (Hanson Internasional Tbk)	0	0	0	1	3,01
9	INAI (Indal Alumunium Industry Tbk)	1	0	0.16	0	-0.12
10	Selamat Sampurna Tbk	0	1	0.14	1	-0.03
11	Multi Prima Sejahtera Tbk	1	0	0.16	0	0.03
12	RICY (Ricky Putra Globalindo Tbk)	0	1	15.32	0	0.18
13	IKAI (Inti Keramik Alam Asri Industri Tbk)	0	0	12.33	1	0.003
14	MYRX (Hanson Internasional Tbk)	0	0	0	0	3
15	UNIT (Nusantara Inti Corpora Tbk)	0	1	27.45	0	-0.05
16	DAVO (Davomas Abadi Tbk)	0	0	3.33	0	-0.04
17	INAF (Indofarma Tbk)	0	1	4.26	1	0.04
18	AISA (Tiga Pilar Sejahtera Tbk)	0	0	22.21	0	0.06
19	STTP (Siantar Top Tbk)	0	0	4.52	1	0.02
20	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	0	1	-21.1	0	-0.05
21	LION (Lion Metal Works Tbk)	0	0	22.21	0	-0.01
22	APLI (Asioplast Industries Tbk)	1	0	7.71	1	0.02
23	SIAP (Sekawan Inti Pratama Tbk)	0	0	14.01	0	0.02
24	SCPI (Schering-Plough Indonesia Tbk)	1	1	5.01	0	0.21
25	TSPC (Tempo Scan Pasific Tbk)	0	0	10.53	1	0.12
26	SCPI (Schering-Plough Indonesia Tbk)	0	1	3.01	0	0.21
27	TIRT (Tirta Mahakam Resources Tbk)	0	0	27.45	1	-0.009
28	Primaalloy Steel Universal Tbk	0	0	-3.61	0	-0.88
29	IKAI (Inti Keramik Alam Asri Industri Tbk)	0	0	12.33	0	0.003
30	ETWA (Eterindo Wahanatama Tbk)	1	1	1.58	0	-0.11

LAMPIRAN 1

31	LMSH (Lion Mesh Prima Tbk)	0	0	9.69	1	0.47
32	CNTX (Centex Tbk)	1	1	0.59	0	1
33	DPNS (Duta Pertiwi Nusantara Tbk)	0	0	-14.08	1	-0.05
34	BRNA (Berlina Tbk)	0	1	0.91	0	-0.11
35	Primaalloy Steel Universal Tbk	0	0	-3.61	0	-0.88
36	Selamat Sampurna Tbk	0	1	0.16	0	0.03
37	TIRT (Tirta Mahakam Resources Tbk)	0	0	27.45	1	-0.009
38	STTP (Siantar Top Tbk)	0	1	4.52	0	0.02
39	ADES (Akasha Wira International Tbk)	0	0	-29.91	1	0.21
40	IKAI (Inti Keramik Alam Asri Industri Tbk)	0	0	12.33	0	0.003
41	Multi Prima Sejahtera Tbk	0	0	0.91	0	0.18
1	AMFG (Asahimas Flat Glass Tbk)	1	1	4.4	1	-0.1
2	KAEF (Kimia Farma Tbk)	0	0	97.95	0	0.55
3	UNVR (Unilever Tbk)	1	1	23.3	1	0.07
4	DPNS (Duta Pertiwi Nusantara Tbk)	0	0	7.78	0	0.28
5	UNIT (Nusantara Inti Corpora Tbk)	1	0	31.76	0	-0.23
6	INAI (Indal Alumunium Industry Tbk)	0	0	-2.72	0	-0.19
7	INAF (Indofarma Tbk)	1	1	4.08	1	0.08
8	BRNA (Berlina Tbk)	0	0	1.51	0	-0.24
9	Multi Prima Sejahtera Tbk	1	1	1.58	0	-0.07
10	Primaalloy Steel Universal Tbk	0	0	-3.61	1	-0.19
11	LMSH (Lion Mesh Prima Tbk)	1	1	3.06	0	0.03
12	ADES (Akasha Wira International Tbk)	0	0	-29.91	1	0.03
13	AISA (Tiga Pilar Sejahtera Tbk)	1	0	17.68	0	0.09
14	KAEF (Kimia Farma Tbk)	0	0	97.81	0	0.43
15	TIRT (Tirta Mahakam Resources Tbk)	1	1	31.76	1	-0.02
16	RICY (Ricky Putra Globalindo Tbk)	0	0	3.5	0	-0.07
17	MYRX (Hanson Internasional Tbk)	1	1	0	1	-0.01
18	ETWA (Eterindo Wahanatama Tbk)	0	1	0.91	0	0.17
19	DAVO (Davomas Abadi Tbk)	1	0	-260.53	1	-0.24
20	IKAI (Inti Keramik Alam Asri Industri Tbk)	0	1	12.33	0	-0.02
21	MYRX (Hanson Internasional Tbk)	1	0	0	1	-0.01
22	STTP (Siantar Top Tbk)	0	0	3.25	0	0.1
23	KBRI (Kertas Basuki Rachmat	1	1	-31.82	1	-0.04

LAMPIRAN 1

	Indonesia Tbk)					
24	SIMA (Siwani Makmur Tbk)	0	0	-0.49	0	0.09
25	ADES (Akasha Wira International Tbk)	0	1	3.45	1	0.03
26	TSPC (Tempo Scan Pasific Tbk)	1	0	10.7	0	0.01
27	SAIP (Surabaya Agung Industri Tbk)	0	1	-10.98	1	-0.24
28	IKAI (Inti Keramik Alam Asri Industri Tbk)	1	0	-1.86	0	-0.02
29	APLI (Asioplast Industries Tbk)	0	0	12.21	0	-0.24
30	Selamat Sampurna Tbk	0	0	0.14	1	-0.03
31	Primaalloy Steel Universal Tbk	0	0	-22.47	0	-0.19
32	CNTX (Centex Tbk)	0	1	0.52	1	-0.09
33	DPNS (Duta Pertiwi Nusantara Tbk)	0	0	7.78	0	0.28
34	SIMA (Siwani Makmur Tbk)	1	1	-0.942	1	0.09
35	Multi Prima Sejahtera Tbk	0	0	0.91	0	-0.07
36	BRNA (Berlina Tbk)	1	1	2.33	1	-0.24
37	STTP (Siantar Top Tbk)	0	0	4.52	0	0.1
38	LION (Lion Metal Works Tbk)	1	1	22.33	0	0.17
39	TIRT (Tirta Mahakam Resources Tbk)	0	0	27.45	1	-0.02
40	KAEF (Kimia Farma Tbk)	0	0	97.95	0	0.43
41	MYRX (Hanson Internasional Tbk)	1	0	34.54	1	0.06
1	IKAI (Inti Keramik Alam Asri Industri Tbk)	0	1	-5.9	0	-0.15
2	SIAP (Sekawan Inti Pratama Tbk)	1	0	-2.51	0	0.32
3	DPNS (Duta Pertiwi Nusantara Tbk)	0	1	-5.9	1	-0.004
4	KAEF (Kimia Farma Tbk)	1	0	95.64	0	-0.18
5	Selamat Sampurna Tbk	0	0	0.15	1	0.82
6	DPNS (Duta Pertiwi Nusantara Tbk)	0	0	-14.08	0	-0.004
7	SAIP (Surabaya Agung Industri Tbk)	0	0	-21.01	0	-0.17
8	SIAP (Sekawan Inti Pratama Tbk)	0	0	-14.03	1	0.43
9	LION (Lion Metal Works Tbk)	0	1	2.62	0	0.07
10	BRNA (Berlina Tbk)	0	0	8.24	1	0.09
11	CNTX (Centex Tbk)	0	1	3.21	1	0.54
12	UNIT (Nusantara Inti Corpora Tbk)	0	0	36.7	0	0.01
13	SCPI (Schering-Plough Indonesia Tbk)	0	1	2.6	1	0.16
14	INAF (Indofarma Tbk)	0	0	5.39	1	0.06
15	MYRX (Hanson Internasional Tbk)	0	0	0	0	0.06

LAMPIRAN 1

16	ETWA (Eterindo Wahanatama Tbk)	0	1	34.54	1	0.08
17	STTP (Siantar Top Tbk)	1	0	6.72	1	-0.08
18	LMSH (Lion Mesh Prima Tbk)	0	0	7.11	0	0.02
19	Primaalloy Steel Universal Tbk	1	0	0.11	1	-0.08
20	AISA (Tiga Pilar Sejahtera Tbk)	0	0	17.61	0	0.1
21	TSPC (Tempo Scan Pasific Tbk)	0	1	35.31	1	0.13
22	RICY (Ricky Putra Globalindo Tbk)	0	0	14.25	0	2.01
23	TIRT (Tirta Mahakam Resources Tbk)	0	1	36.7	1	-0.028
24	APLI (Asioplast Industries Tbk)	0	0	7.4	0	0.09
25	AMFG (Asahimas Flat Glass Tbk)	0	1	17.7	1	0.2
26	INAI (Indal Alumunium Industry Tbk)	0	0	2.25	0	-0.05
27	SIMA (Siwani Makmur Tbk)	0	0	-0.441	0	0.1
28	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	0	0	-22.35	1	-0.08
29	Multi Prima Sejahtera Tbk	0	0	4.43	0	0.02
30	DAVO (Davomas Abadi Tbk)	0	0	0.15	1	0.82
31	ETWA (Eterindo Wahanatama Tbk)	0	1	0.91	0	0.08
32	KAEF (Kimia Farma Tbk)	0	0	97.95	0	-0.18
33	UNVR (Unilever Tbk)	0	1	23.1	1	0.12
34	IKAI (Inti Keramik Alam Asri Industri Tbk)	0	0	12.33	0	-0.15
35	Primaalloy Steel Universal Tbk	0	0	-3.61	1	-0.08
36	Selamat Sampurna Tbk	0	0	0.16	0	0.82
37	ADES (Akasha Wira International Tbk)	0	0	-29.91	1	0,04
38	TIRT (Tirta Mahakam Resources Tbk)	0	1	27.45	0	-0.28
39	STTP (Siantar Top Tbk)	0	0	4.52	1	-0.08
40	KAEF (Kimia Farma Tbk)	0	1	97.95	0	-0.18
41	Multi Prima Sejahtera Tbk	0	0	0.91	0	0,02
1	IKAI (Inti Keramik Alam Asri Industri Tbk)	1	0	-9.61	1	-0.14
2	INAI (Indal Alumunium Industry Tbk)	0	0	-4.39	0	-0.05
3	Primaalloy Steel Universal Tbk	1	0	0.41	1	0.04
4	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	0	0	-77.4	1	-0.06
5	KAEF (Kimia Farma Tbk)	1	0	95.07	0	0.33
6	ADES (Akasha Wira International Tbk)	0	0	8.79	1	0.37

LAMPIRAN 1

7	AMFG (Asahimas Flat Glass Tbk)	0	1	13.01	1	0.13
8	RICY (Ricky Putra Globalindo Tbk)	0	0	6.22	0	0.04
9	DAVO (Davomas Abadi Tbk)	0	1	-7.73	0	0.51
10	SIMA (Siwani Makmur Tbk)	0	0	-0.202	1	-0.004
11	APLI (Asiaplast Industries Tbk)	0	0	5.3	0	0.04
12	Multi Prima Sejahtera Tbk	0	0	7.65	0	0.04
13	SAIP (Surabaya Agung Industri Tbk)	0	0	-23.23	1	0.39
14	ETWA (Eterindo Wahanatama Tbk)	1	1	765	0	0.39
15	INAF (Indofarma Tbk)	0	0	7.64	1	0.08
16	Selamat Sampurna Tbk	1	0	0.16	0	-0.02
17	TSPC (Tempo Scan Pasific Tbk)	0	0	18.47	1	0.06
18	TIRT (Tirta Mahakam Resources Tbk)	1	0	37.94	0	-0.05
19	LMSH (Lion Mesh Prima Tbk)	0	0	7.6	0	0.08
20	SIAP (Sekawan Inti Pratama Tbk)	0	1	-17.78	0	0.85
21	AISA (Tiga Pilar Sejahtera Tbk)	0	0	17.56	1	0.17
22	BRNA (Berlina Tbk)	0	1	101	0	0.04
23	MYRX (Hanson Internasional Tbk)	0	0	0	1	-0.96
24	TIRT (Tirta Mahakam Resources Tbk)	0	0	27.45	0	-0.05
25	KAEF (Kimia Farma Tbk)	0	0	97.95	0	0.33
26	Multi Prima Sejahtera Tbk	0	0	0.91	1	0.04
27	MYRX (Hanson Internasional Tbk)	0	0	64.17	0	-0.96
28	UNVR (Unilever Tbk)	0	1	23.2	1	0.2
29	UNIT (Nusantara Inti Corpora Tbk)	0	0	37.94	0	-0.05
30	SCPI (Schering-Plough Indonesia Tbk)	0	1	2.73	1	0.2
31	IKAI (Inti Keramik Alam Asri Industri Tbk)	0	0	12.33	0	-0.14
32	CNTX (Centex Tbk)	0	1	3.19	1	0.39
33	DPNS (Duta Pertiwi Nusantara Tbk)	0	0	-14.08	1	0.16
34	ETWA (Eterindo Wahanatama Tbk)	0	1	0.91	0	0.16
35	Primaalloy Steel Universal Tbk	0	0	-3.61	0	0.04
36	Selamat Sampurna Tbk	0	0	0.16	1	-0.02
37	ADES (Akasha Wira International Tbk)	0	0	-29.91	0	0.37
38	STTP (Siantar Top Tbk)	0	1	4.52	0	0.12
39	STTP (Siantar Top Tbk)	1	0	7.08	1	0.12
40	LION (Lion Metal Works Tbk)	0	1	21.95	0	0.25

LAMPIRAN 1

41	ADES (Akasha Wira International Tbk)	1	0	12.95	1	0.37
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LAMPIRAN 2
Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	164	100.0
	Missing Cases	0	.0
	Total	164	100.0
Unselected Cases		0	.0
Total		164	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
.00	0
- 1.00	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	180.328	-1.049
	2	179.920	-1.161
	3	179.920	-1.165
	4	179.920	-1.165

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 179.920
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed			Predicted		
			Aud_Switch		Percentage Correct
			.00	1.00	
Step 0	Aud_Switch	.00	125	0	100.0
		1.00	39	0	.0
Overall Percentage					76.2

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	-1.165	.183	40.327	1	.000	.312

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	Uk_KAP	.557	1	.456
		OPM	.691	1	.406
		P_Mnj	.252	1	.616
		Tot_Asset	.338	1	.561
Overall Statistics			1.750	4	.782

Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients				
			Constant	Uk_KAP	OPM	P_Mnj	Tot_Asset
Step 1	1	178.785	-1.186	.151	.002	.167	-.003
	2	178.104	-1.348	.202	.002	.221	-.007
	3	178.027	-1.354	.205	.002	.225	-.011
	4	177.977	-1.353	.205	.002	.225	-.017
	5	177.879	-1.351	.204	.002	.225	-.036
	6	176.938	-1.312	.193	.002	.228	-.360
	7	176.850	-1.314	.202	.002	.230	-.495
	8	176.849	-1.315	.204	.002	.230	-.509
	9	176.849	-1.315	.204	.002	.230	-.510

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 179.920

d. Estimation terminated at iteration number 9 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	3.071	4	.546
	Block	3.071	4	.546
	Model	3.071	4	.546

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	176.849 ^a	.019	.028

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	12.779	8	.120

Contingency Table for Hosmer and Lemeshow Test

		Aud_Switch = .00		Aud_Switch = 1.00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	12	14.580	5	2.420	17
	2	16	12.720	0	3.280	16
	3	10	12.613	6	3.387	16
	4	13	12.503	3	3.497	16
	5	14	12.319	2	3.681	16
	6	12	12.127	4	3.873	16
	7	12	11.968	4	4.032	16
	8	10	11.825	6	4.175	16
	9	13	11.483	3	4.517	16
	10	13	12.862	6	6.138	19

Classification Table^a

Observed			Predicted		
			Aud_Switch		Percentage Correct
			.00	1.00	
Step 1	Aud_Switch	.00	125	0	100.0
		1.00	38	1	2.6
Overall Percentage					76.8

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 ^a	Uk_KAP	.204	.392	.271	1	.603	1.226	.569	2.641
	OPM	.002	.002	.681	1	.409	1.002	.997	1.007
	P_Mnj	.230	.378	.370	1	.543	1.259	.600	2.643
	Tot_Asset	-.510	.520	.959	1	.327	.601	.217	1.666
	Constant	-1.315	.283	21.597	1	.000	.269		

a. Variable(s) entered on step 1: Uk_KAP, OPM, P_Mnj, Tot_Asset.

Predicted Probability is of Membership for 1.00
 The Cut Value is .50
 Symbols: 0 - .00
 1 - 1.00
 Each Symbol Represents 2 Cases.

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		Aud_Switch			Resid	ZResid
137	S	1	.553	1	.447	.899

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2.000 are listed.

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REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Aud_Switch
  /METHOD=ENTER Uk_KAP OPM P_Mnj Tot_Asset
  /SCATTERPLOT=( *ZPRED , *ZRESID)
  /RESIDUALS DURBIN NORMPROB(ZRESID) .
  
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Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Tot_Asset, OPM, Uk_KAP, P_Mnj ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Aud_Switch

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.103 ^a	.011	-.014	.43007	2.536

a. Predictors: (Constant), Tot_Asset, OPM, Uk_KAP, P_Mnj

b. Dependent Variable: Aud_Switch

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.317	4	.079	.429	.788 ^a
	Residual	29.408	159	.185		
	Total	29.726	163			

a. Predictors: (Constant), Tot_Asset, OPM, Uk_KAP, P_Mnj

b. Dependent Variable: Aud_Switch

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.203	.050		4.087	.000
	Uk_KAP	.038	.072	.042	.522	.602
	OPM	.000	.000	.065	.805	.422
	P_Mnj	.042	.069	.048	.602	.548
	Tot_Asset	-.001	.001	-.046	-.585	.559

a. Dependent Variable: Aud_Switch

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.0088	.5435	.2378	.04411	164
Residual	-.37031	.85760	.00000	.42476	164
Std. Predicted Value	-5.592	6.931	.000	1.000	164
Std. Residual	-.861	1.994	.000	.988	164

a. Dependent Variable: Aud_Switch

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Aud_Switch	164	.00	1.00	.2378	.42704
Uk_KAP	164	.00	1.00	.3354	.47356
OPM	164	-260.53	765.00	13.4896	68.92553
P_Mnj	164	.00	1.00	.4268	.49613
Tot_Asset	164	-.96	279.00	14.7546	34.94122
Valid N (listwise)	164				