

LAMPIRAN

Lampiran 1

Penyajian Data

No	KODE	TAHUN	Auditor Switching	Financial Distress	Ukuran KAP	Ukuran Perusahaan
1	AISA	2018	1	1,38	0	30
		2017	0	1,18	0	30
		2016	0	3,62	0	30
		2015	0	1,26	0	30
		2014	1	1,53	0	30
2	ALTO	2018	1	1,56	0	28
		2017	1	1,31	0	28
		2016	0	1,06	0	28
		2015	1	1,09	0	28
		2014	0	0,97	0	28
3	CEKA	2018	0	5,76	1	28
		2017	0	5,00	1	28
		2016	0	4,98	1	28
		2015	1	3,64	1	28
		2014	1	2,88	1	28
4	DLTA	2018	0	3,12	1	28
		2017	0	3,72	1	28
		2016	0	4,49	1	28
		2015	0	4,44	1	28
		2014	0	5,38	1	28
5	ICBP	2018	0	2,45	1	31
		2017	0	2,07	1	31
		2016	0	2,16	1	31
		2015	0	2,09	1	31
		2014	0	2,01	1	31
6	INDF	2018	0	1,76	1	32
		2017	0	1,60	1	32
		2016	0	1,63	1	32
		2015	0	1,46	1	32
		2014	0	1,55	1	32
7	MLBI	2018	1	4,87	1	29
		2017	0	4,17	1	29
		2016	1	3,62	1	28
		2015	1	2,56	1	28
		2014	0	2,86	1	28

No	KODE	TAHUN	Auditor Switching	Financial Distress	Ukuran KAP	Ukuran Perusahaan
8	MYOR	2018	1	2,12	1	30
		2017	0	1,99	0	30
		2016	1	1,94	0	30
		2015	1	1,83	1	30
		2014	0	1,59	0	30
9	PSDN	2018	0	3,32	1	27
		2017	0	3,07	1	27
		2016	0	2,07	1	27
		2015	0	2,32	1	27
		2014	0	2,80	1	27
10	ROTI	2018	1	1,76	1	29
		2017	0	1,41	1	29
		2016	0	1,91	1	29
		2015	0	1,83	1	26
		2014	0	1,86	1	28
11	SKBM	2018	1	2,65	0	28
		2017	0	2,31	0	28
		2016	0	2,40	0	28
		2015	1	1,31	0	27
		2014	1	3,90	0	27
12	ULTJ	2018	1	2,89	0	29
		2017	0	2,60	0	29
		2016	0	3,00	0	29
		2015	0	2,94	0	29
		2014	0	2,82	0	29

Lampiran II

AUDITOR SWITCHING					
	2014	2015	2016	2017	2018
AISA (Tiga Piolar Sejahtera Food Tbk, PT)	KAP Aryanto, Amir Jusuf, Mawar & Saptoto	KAP Aryanto, Amir Jusuf, Mawar & Saptoto	KAP Aryanto, Amir Jusuf, Mawar & Saptoto	KAP Aryanto, Amir Jusuf, Mawar & Saptoto	KAP Mirawati Sensi Idris
ALTO (Tti Banyan Tirta Tbk, PT)	KAP Jamaludin, Ardi, Sukimto & Rekan	KAP Geoden, Adi & Rekan	KAP Geoden, Adi & Rekan	KAP Helianto & Rekan	KAP Drs, Amir Hadyi
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	KAP Osman Bing Satrio & Eny	KAP Purwanto, Sungkoro & Surja	KAP Purwanto, Sungkoro & Surja	KAP Purwanto, Sungkoro & Surja	KAP Purwanto, Sungkoro & Surja
DLTA (Delta Jakarta Tbk, PT)	Kap Osman Bing Satrio & Eny	Kap Osman Bing Satrio & Eny	Kap Osman Bing Satrio & Eny	Kap Satrio Bing Eny & Rekan	Kap Satrio Bing Eny & Rekan
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja
INDF (Indofood Sukses Makmur Tbk, PT)	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja	Kap Purwanto, Suherman & Surja
MLBI (Multi Bintang Indonesia Tbk, PT)	Siddharta Widjaja & Rekan	Kap Osman Bing Satrio & Eny	Kap Satrio Bing Eny & Rekan	Kap Satrio Bing Eny & Rekan	Kap Satrio Bing Eny & Rekan
MYOR (Mayora Indah Tbk, PT)	Kap Mulyamin, Sensi, Suryanto & Lianny	Kap Mulyamin, Sensi, Suryanto & Lianny	Kap Mirawati Sensi Idris	Kap Mirawati Sensi Idris	Kap Mirawati Sensi Idris

Lampiran III

LANJUTAN AUDITOR SWITCHING					
	2014	2015	2016	2017	2018
PSDN (Prashida Aneka Niaga Tbk, PT)	Kap Purwantono,Su herman & Surja	Kap Purwantono,Sun gkoro & Surja	Kap Purwantono,S unggoro & Surja	Kap Purwantono,Sun gkoro & Surja	Kap Purwantono,S unggoro & Surja
ROTI (Nippon Indosari Corporindo Tbk, PT)	Kap Purwantono,Su herman & Surja	Kap Purwantono,Sun gkoro & Surja	Kap Purwantono,S unggoro & Surja	Kap Purwantono,Sun gkoro & Surja	Kap Purwantono,S unggoro & Surja
SKBM (Sekar Bumi Tbk, PT)	Kap Aryanto, Amir Jusuf, Mawar & Saptoto	Kap Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Kap Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Kap Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Kap Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	Kap Tanubrata Sutanto Fahmi & Rekan	Kap Tanubrata Sutanto Fahmi & Rekan	Kap Tanubrata Sutanto Fahmi Bambang & Rekan	Kap Tanubrata Sutanto Fahmi Bambang & Rekan	Kap Tanubrata Sutanto Fahmi Bambang & Rekan

Lampiran III

FINANCIAL DISTRESS 2014 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA (Tiga Pilar Sejahtera Food Tbk, PT)	2,483,778	7,371,846	600,000	484,284	625,700	3,787,932	5,139,974
ALTO (Tti Banyan Tirta Tbk, PT)	500,000	1,239,053	4,432	10,099	218,652	706,402	332,402
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	538,000	1,284,000	274,740	56,866	148,750	747,000	3,701,000
DLTA (Delta Djakarta Tbk, PT)	764,473	991,947	721,869	379,518	16,013	227,473	2,111,639
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	7,372,500	24,910,200	20,000	3,128,700	583,095	9,870,300	30,022,500
INDF (Indofood Sukses Makmur Tbk, PT)	18,314,100	85,938,885	16,125,970	7,208,700	878,043	44,710,509	63,594,500

LANJUTAN FINANCIAL DISTRESS 2014 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
MLBI (Multi Bintang Indonesia Tbk, PT)	(772,307)	2,231,051	530,727	1,078,378	21,070	1,677,254	2,988,501
MYOR (Mayora Indah Tbk, PT)	3,394,431	10,291,108	35,000	523,701	447,173	6,190,553	14,169,088
PSDN (Prashida Aneka Niaga Tbk, PT)	378,575	620,929	(9,307)	(18,967)	252,000	242,354	975,081
ROTI (Nippon Indosari Corporindo Tbk, PT)	960,122	2,142,894	2,000	252,762	101,236	1,182,771	1,880,262
SKBM (Sekar Bumi Tbk, PT)	317,909	649,534	141,193	109,761	93,653	331,624	1,480,764
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	1,151,135	2,917,084	106,800	375,356	577,676	651,987	3,916,789

FINANCIAL DISTRESS 2015 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA (Tiga Pilar Sejahtera Food Tbk, PT)	1,713,179	9,060,979	730,000	500,435	625,700	5,094,072	6,010,895
ALTO (Tti Banyan Tirta Tbk, PT)	500,000	1,180,228	21,206	39,117	218,652	673,255	301,781
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	640,000	1,486,000	380,789	142,271	148,750	846,000	3,486,000
DLTA (Delta Djakarta Tbk, PT)	849.621	1.038.321	811.518	250.197	16.013	188.7	1.573.137
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	7,959,200	26,560,624	25,000	3,992,100	583,095	10,173,713	31,741,094
INDF (Indofood Sukses Makmur Tbk, PT)	17.709.200	91.831.500	16.732.340	7.362.900	878.043	48.709.900	64.061.900

LANJUTAN FINANCIAL DISTRESS 2015 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
MLBI (Multi Bintang Indonesia Tbk, PT)	(505.272)	2.100.853	743.385	675.572	21.07	1.334.373	2.696.318
MYOR (Mayora Indah Tbk, PT)	6148256	11342715	37,000	1.640.494	447.173	6.148.255	14.818.730
PSDN (Prashida Aneka Niaga Tbk, PT)	324,319	620,399	(57,875.00)	(33,036)	252,000	296,080	920,352
ROTI (Nippon Indosari Corporindo Tbk, PT)	1,188,534	2,706,323	4,000	378,251	101,236	1,517,788	2,174,501
SKBM (Sekar Bumi Tbk, PT)	344.087	764.484	162.311	53.629	93.653	420.396	162.311
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	1.541.937	3.539.997	135.100	700.675	577.676	742.490	4.393.932

FINANCIAL DISTRESS 2016 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA (Tiga Pilar Sejahtera Food Tbk, PT)	3.444.834	9.254.539	400.000	6.545.680	625.700	4.990.139	6.545.680
ALTO (Tti Banyan Tirta Tbk, PT)	500.000	1.165.093	47.288	14.619	218.660	684.252	296.471
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	887.92	1.425.964	629.986	285.827	148.750	1.425.964	4.115.541
DLTA (Delta Djakarta Tbk, PT)	1.012.374	1.197.796	973.303	327.047	16.013	185.422	1.658.618
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	9.101.600	28.901.900	30.000	4.864.200	583.095	10.401.100	34.466.100
INDF (Indofood Sukses Makmur Tbk, PT)	9.766.000	82.174.500	19.406.084	8.285.000	878.043	38.233.100	66.750.300

LANJUTAN FINANCIAL DISTRESS 2016 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
MLBI (Multi Bintang Indonesia Tbk, PT)	(425.003)	2.275.038	797.639	1.320.186	21.070	2.275.038	3.263.311
MYOR (Mayora Indah Tbk, PT)	4.855.731	12.922.421	39.000	1.845.683	447.173	6.657.165	18.349.959
PSDN (Prashida Aneka Niaga Tbk, PT)	280.285	653.796	(104.467)	(10.310)	252.000	373.511	932.905
ROTI (Nippon Indosari Corporindo Tbk, PT)	1.188.534	2.706.323	4.000	378.251	101.236	1.517.788	2.174.501
SKBM (Sekar Bumi Tbk, PT)	368.389	1.001.657	189.918	30.809	93.653	633.267	1.501.115
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	2.281.296	4.239.199	135.100	932.482	577.676	749.966	4.685.987

FINANCIAL DISTRESS 2017 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA (Tiga Pilar Sejahtera Food Tbk, PT)	634.174	8.724.734	600.000	967.484	625.700	5.319.855	4.920.632
ALTO (Tti Banyan Tirta Tbk, PT)	500.000	1.109.383	109.699	69.728	219.187	690.099	262.143
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	903.044	1.392.636	647.907	143.195	148.75	489.592	4.257.738
DLTA (Delta Djakarta Tbk, PT)	1.144.645	1.340.842	1.105.546	369.012	16.013	196.197	777.308
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	9.751.700	31.619.514	35.000	5.221.700	583.095	11.295.184	35.606.600
INDF (Indofood Sukses Makmur Tbk, PT)	10.877.600	87.939.500	19.732.084	8.747.500	878.043	41.182.800	70.186.600

LANJUTAN FINANCIAL DISTRESS 2017 (disajikan dalam jutaan rupiah)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
MLBI (Multi Bintang Indonesia Tbk, PT)	(227.269)	2.510.078	1.041.588	1.780.020	21.070	1.445.173	3.389.736
MYOR (Mayora Indah Tbk, PT)	6.200.572	14.915.849	41.000.000	2.186.664	447.173.994	7.561.503	21.816.673
PSDN (Prashida Aneka Niaga Tbk, PT)	299.485	690.980	-57.875	53.669	252.000	391.495	1.399.580
ROTI (Nippon Indosari Corporindo Tbk, PT)	2.820.105	4.559.573	8.000	186.147	123.729	1.739.467	2.491.100
SKBM (Sekar Bumi Tbk, PT)	1.023.237	1.623.027	215.372	31.761	172.600	599.790	1.841.487
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	2.619.365	5.186.940	135.100	1.026.231	577.676	978.185	4.879.559

FINANCIAL DISTRESS 2018							
CEKA (Wilman Cahaya Indoneisa Tbk, PT)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
AISA (Tiga Pilar Sejahtera Food Tbk, PT)	534.174	7.724.734	550.000	976.484	625.000	5.319.555	4.920.232
ALTO (Tti Banyan Tirta Tbk, PT)	200.000	1.309.383	109.996	69.278	219.871	690.909	262.431
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	900.344	1.392.366	647.790	143.159	148.705	489.529	4.257.783
DLTA (Delta Djakarta Tbk, PT)	1.144.651	1.340.848	1.105.549	369.013	16.014	196.179	777.38
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	9.751.700	31.619.514	35.000	5.221.700	583.095	11.295.184	35.606.600
INDF (Indofood Sukses Makmur Tbk, PT)	10.877.600	87.939.500	19.732.084	8.747.500	878.043	41.182.800	70.186.600

LANJUTAN FINANCIAL DISTRESS 2018 CEKA (Wilman Cahaya Indoneisa Tbk, PT)							
	Working Capital	Total Assets	Retained Earnings	EBIT	Market Value Equity	Book Value of Debt	Sales
MLBI (Multi Bintang Indonesia Tbk, PT)	(227.269)	2.510.078	1.041.588	1.780.020	21.070	1.445.173	3.389.736
MYOR (Mayora Indah Tbk, PT)	6.200.572	14.915.849	41.000.000	2.186.664	447.173.994	7.561.503	21.816.673
PSDN (Prashida Aneka Niaga Tbk, PT)	299.485	690.980	-57.875	53.669	252.000	391.495	1.399.580
ROTI (Nippon Indosari Corporindo Tbk, PT)	2.820.150	4.559.533	8.000	186.147	123.729	1.739.467	2.491.100
SKBM (Sekar Bumi Tbk, PT)	1.023.723	1.623.027	215.372	31.761	172.600	599.790	1.841.487
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	2.619.368	5.186.942	135.000	1.026.213	577.667	978.158	4.879.955

LAMPIRAN IV

UKURAN KAP

	2014	2015	2016	2017	2018
AISA (Tiga Pilar Sejahtera Food Tbk, PT)	Non Big Four	Non Big Four	Non Big Four	Non Big Four	Non Big Four
ALTO (Tti Banyan Tirta Tbk, PT)	Non Big Four	Non Big Four	Non Big Four	Non Big Four	Non Big Four
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	Big Four	Big Four	Big Four	Big Four	Big Four
DLTA (Delta Djakarta Tbk, PT)	Big Four	Big Four	Big Four	Big Four	Big Four
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	Big Four	Big Four	Big Four	Big Four	Big Four
INDF (Indofood Sukses Makmur Tbk, PT)	Big Four	Big Four	Big Four	Big Four	Big Four
MLBI (Multi Bintang Indonesia Tbk, PT)	Big Four	Big Four	Big Four	Big Four	Big Four

LANJUTAN UKURAN KAP

	2014	2015	2016	2017	2018
MYOR (Mayora Indah Tbk, PT)	Non Big Four	Non Big Four	Non Big Four	Non Big Four	Non Big Four
PSDN (Prashida Aneka Niaga Tbk, PT)	Big Four	Big Four	Big Four	Big Four	Big Four
ROTI (Nippon Indosari Corporindo Tbk, PT)	Big Four	Big Four	Big Four	Big Four	Big Four
SKBM (Sekar Bumi Tbk, PT)	Non Big Four	Non Big Four	Non Big Four	Non Big Four	Non Big Four
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	Non Big Four	Non Big Four	Non Big Four	Non Big Four	Non Big Four

LAMPIRAN V

UKURAN PERUSAHAAN

	2014	2015	2016	2017	2018
AISA (Tiga Pilar Sejahtera Food Tbk, PT)	7,371,846	9,060,979	9,254,539	8,724,734	8,274,334
ALTO (Tti Banyan Tirta Tbk, PT)	1,239,054	1,180,228	1,165,094	1,109,000	1,098,001
CEKA (Wilman Cahaya Indoneisa Tbk, PT)	128,415	1,485,826	1,425,964	1,392,636	15,425,946
DLTA (Delta Djakarta Tbk, PT)	991,947	1,038,322	1,197,797	1,340,083	14,308,380
ICBP (Indofood CBP Sukses Makmur Tbk, PT)	24,910,211	26,560,624	28,901,948	31,619,514	32,916,524
INDF (Indofood Sukses Makmur Tbk, PT)	85,938,885	26,560,624	82,174,515	87,939,488	89,793,884

LANJUTAN UKURAN PERUSAHAAN

	2014	2015	2016	2017	2018
MLBI (Multi Bintang Indonesia Tbk, PT)	2,231,051	2,100,853	2,275,038	2,510,078	2,611,780
MYOR (Mayora Indah Tbk, PT)	10,291,108	11,342,716	12,922,422	14,915,850	15,149,580
PSDN (Prashida Aneka Niaga Tbk, PT)	622,508	620,399	653,797	69,098	699,800
ROTI (Nippon Indosari Corporindo Tbk, PT)	2,142,894	270,632	2,919,641	4,559,573	4,659,573
SKBM (Sekar Bumi Tbk, PT)	649,534	764,484	1,001,657	1,623,027	1,732,720
ULTJ (Utrajaya Milk Industry and Trading Company Tbk, PT)	2,917,083	3,539,995	4,239,200	5,186,940	5,286,490

OUTPUT SPSS VERSI 24
STATISTIK DESKRIPTI

Descriptive statistic

	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
<u>AS</u>	60	0	1	38	,53	,503	2,53
<u>UK</u>	60	0	1	42	,58	,496	2,46
<u>FD</u>	60	,93	5,68	186,17	2.586	1.13939	1,298
<u>UP</u>	60	24	32	2067	28,71	1,674	2,801
Valid N (listwise)	60						

Case Processing Summary			
Unweighted Cases		N	Percent
Selected Cases	Included in Analysis	60	100,0
	Missing Cases	0	0
	Total	60	100,0
Unselected Cases		0	0
Total		60	100,0
a. If weight is in effect, see classification table for the total number of cases.			

Dependent Variable Encoding	
Original Value	Internal Value
non audit switching	0
Auditor Switching	1

Menilai Keseluruhan Model (Overall Model Fit)

Iteration History ^{a,b,c,d}			
Iteration		-2 Log likelihood	coefficients
			constant
step 0	1	99,591	,111
	2	99,591	,111
a. constant is included in the model			
b. Initian -2log Likelihood: 99,591			
c. Estimation terminated at iteration number 2 because parameter etimates changed by less than ,001			

Classification Table ^{a,b}					
		Predicted			
		AS		Percentage Correc	
		non audit switching	audit switching		
Step 0	AS	non audit switching	0	34	,0
		audit switching	0	38	100,0
	Overall Percentage				
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	,111	,236	,222	1	,638	1,118

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	FD	-,775	,293	6,984	1	,008	,461
	UK	,281	,542	,268	1	,605	1.3240
	UP	-,089	,169	,281	1	,596	,915
	Constant	4,505	5,181	,756	1	,385	90,481
a. Variable(s) entered on step 1:FD,UK,UP,PM							

Iteration History						
Iteration		-2 Log likelihood	coefficients			
			constant	FD	UK	UP
step 1	1	90,410	3,869	-,687	,270	-,074
	2	90,308	4,480	-,771	,280	-,089
	3	90,308	4,505	-,775	,280	-,089
	4	90,308	4,505	-,775	,280	-,089
	5	80,308	4,505	-,775	,280	-,089
a. Method: Enter						
b. constant is included in the model						
c. Initian -2log Likelihood: 99,591						
d. stimation terminated at iteration number 5 because parameter estimates changed by less than ,001						

Classification Tablea,b					
		Observed	Predicted		Percentage Correc
			AS		
			non audit switching	audit switching	
Step 0	AS	non audit switching	18	16	52,9
		audit switching	8	30	78,9
	Overall Percentage				
a. The cut value is ,500					

Persamaan Model Regresi Logistik

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	FD	-,775	,293	6,984	1	,008	,461
	UK	,281	,542	,268	1	,605	1.3240
	UP	-,089	,169	,281	1	,596	,915
	Constant	4,505	5,181	,756	1	,385	90,481
a. Variable(s) entered on step 1:FD,UK,UP,PM							

Omnibus Test of Model Coefficients				
		Chi-Squar	Df	Sig.
Step 1	Step	9,283	4	,026
	Block	9,283	4	,027
	Model	9,283	4	,028

Uji R2 (Koefisien Determinasi)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Negelkerke R Square
1	90,308	,121	,161

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

Case Processing Summary						
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
AS * FD	60	100,0%	0	0,0%	60	100,0%
AS * UK	60	100,0%	0	0,0%	60	100,0%
AS * UP	60	100,0%	0	0,0%	60	100,0%

Menguji Kelayakan Model Regresi (Hosmer and Lemeshow's Goodness of fit test)

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	14,037	8	,081

Contingency Table for Hosmer and Lemeshow Test						
		AS = non audit switching		AS = audit switching		Total
Step 1	1	6	5,740	1	1,260	7
	2	5	4,875	2	2,125	7
	3	5	4,221	2	2,779	7
	4	2	3,597	5	3,403	7
	5	6	3,203	1	3,797	7
	6	2	2,891	5	4,109	7
	7	0	2,650	7	4,350	7
	8	3	2,155	4	4,591	7
	9	1	2,155	6	4,845	7
	10	4	2,259	5	6,741	9