

# LAMPIRAN

**LAMPIRAN 1****SELEKSI PEMILIHAN SAMPEL**

<b>Keterangan</b>	<b>Total</b>
Jumlah Populasi	151
Perusahaan Manufaktur yang tidak konsisten terdaftar tahun 2011 – 2014	22
Data tidak lengkap	8
Perusahaan yang tidak melakukan pergantian KAP	73
Total Perusahaan Sampel	48

**LAMPIRAN 2****DATA PERUSAHAAN SAMPEL**

<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>KODE PERUSAHAAN</b>
1	Akasha Wira International	ADES
2	Alam karya Unggul	AKKU
3	Alakasa Industrindo	ALKA
4	Apac Citra Centertex	MYTX
5	Argo Pantes (ARGO)	ARGO
6	Asia Pasific Fibers (POLY)	POLY
7	Asiaplast Industries (APLI)	APLI
8	Berlina (BRNA) tahun 2011	BRNA
9	Champion Pasific Indonesia	IGAR
10	Ekadharna International	EKAD
11	Eterindo Wahanatama	ETWA
12	Gunawan Dianjaya Stell	GDST
13	Indah Kiat Pulp & Paper	INKP
14	Intan Wijaya International	INCI
15	Indofarma	INAF

<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>KODE PERUSAHAAN</b>
16	Indospring	INDS
17	IntiKeramik AlamAsri Industri	IKAI
18	Jayakarta Kyoei Stell Works	JKSW
19	Kabelindo Murni	KBLM
20	Keramika Indonesia Assosiasi	KIAS
21	Kertas Basuki Rachmat Indonesia	KBRI
22	Kimia Farma	KAEF
23	Lotte Chemical Titan	FPNI
24	Martina Berto	MBTO
25	Nipress	NIPS
26	Nusantara Inti Corpora	UNIT
27	Pabrik Kertas Tjiwi Kimia	TKIM
28	Panasia Indo Resources	HDTX
29	Pan Brothers	PBRX
30	Pelangi Indah Canindo	PICO
31	Pelat Timah Nusantara	NIKL
32	Prima Alloy Steel Universal	PRAS
33	Primarindo Asia Infrastructure	BIMA
34	Ricky Putra Globalindo	RICY
35	Sekawan Intipratama	SIAP
36	Selamat Sempurna	SMSM
37	Semen Indonesia	SMGR
38	Siantar Top	STTP
39	Siwani Makmur	SIMA
40	Sunson Tekstile Manufacturer	SSTM
41	Supreme Cable Manufacturing & Commerce	SCCO
42	Tirta Mahakam Resources	TIRT
43	Toba Pulp Lestari	INRU
44	Ultrajaya Milk Industry & Trading Company	ULTJ
45	Unilever Indonesia	UNVR
46	Unitex	UNTX
47	Voksel Electric	VOKS
48	YanaPrima HastaPersada	YPAS

## LAMPIRAN 3

## DATA HASIL PENELITIAN AUDITOR SWITCHING

No	KODE PERUSAHAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
1	ADES	2011	0	1	0	0	-0.0931	0.3687	0
2	AKKU	2011	1	0	0	0	4.8842	-0.1292	0
3	ALKA	2011	0	1	1	0	0.4154	0.0331	1
4	MYTX	2011	0	1	1	0	-0.2158	0.1352	0
5	ARGO	2011	1	1	1	0	-3.8149	0.2770	0
6	POLY	2011	0	1	1	0	-2.1318	0.2518	1
7	APLI	2011	0	0	0	0	-0.4235	0.0870	0
8	BRNA	2011	0	1	1	0	0.0526	0.1953	1
9	IGAR	2011	0	0	0	0	0.0180	-0.0436	0
10	EKAD	2011	0	0	1	0	-0.0999	0.2917	1
11	ETWA	2011	0	0	1	0	0.6358	0.1152	1
12	GDST	2011	0	0	0	0	-0.3357	0.2242	0
13	INKP	2011	0	1	1	0	-0.7069	0.0200	0
14	INCI	2011	0	0	1	0	-0.1240	0.0376	1
15	INAF	2011	1	0	1	0	0.7806	0.1484	0
16	INDS	2011	0	0	0	0	0.0477	0.2024	0
17	IKAI	2011	0	0	1	0	0.4761	-0.0776	1
18	JKSW	2011	0	1	1	0	0.2879	-0.2156	1
19	KBLM	2011	0	1	1	0	1.6314	0.5937	0
20	KIAS	2011	1	0	1	0	-2.8455	0.1172	0
21	KBRI	2011	1	0	1	0	-0.9575	-0.6678	0
22	KAEF	2011	0	0	1	0	0.1997	0.0934	1
23	FPNI	2011	1	1	1	1	-0.4420	0.3287	1
24	MBTO	2011	0	0	1	0	-0.3118	0.1452	1
25	NIPS	2011	0	1	1	0	0.0533	0.4448	1
26	UNIT	2011	0	0	1	0	0.3932	-0.0893	1
27	TKIM	2011	0	1	1	0	0.3224	0.0299	0
28	HDTX	2011	0	0	1	0	3.8594	0.5361	0
29	PBRX	2011	0	1	1	0	0.1966	0.5200	1

NO	KODE PERUSAHAAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
30	PICO	2011	0	1	1	0	0.0196	0.0596	1
31	NIKL	2011	0	1	0	1	-1.2113	-0.0716	0
32	PRAS	2011	0	1	1	0	1.3231	0.1506	1
33	BIMA	2011	0	1	1	0	-0.6406	-0.4264	0
34	RICY	2011	0	0	1	0	0.0522	0.0622	0
35	SIAP	2011	0	0	0	0	-0.4280	0.2159	0
36	SMSM	2011	0	0	1	0	0.2743	0.3270	0
37	SMGR	2011	0	0	1	1	-0.1469	0.1418	0
38	STTP	2011	0	0	1	0	-0.0917	0.3476	1
39	SIMA	2011	0	1	1	0	1.8416	0.6845	0
40	SSTM	2011	0	1	0	0	-3.1786	-0.0973	0
41	SCCO	2011	0	1	0	0	0.3944	0.5301	0
42	TIRT	2011	0	1	0	0	-1.1910	-0.0672	0
43	INRU	2011	0	1	0	0	-1.1109	-0.0712	0
44	ULTJ	2011	0	0	0	0	-0.2887	0.1180	0
45	UNVR	2011	0	1	1	1	0.0180	0.1919	0
46	UNTX	2011	0	1	1	1	-0.6809	0.2527	0
47	VOKS	2011	0	1	1	0	4.9200	0.5384	1
48	YPAS	2011	0	0	1	0	-0.2907	0.0709	1

No	KODE PERUSAHAAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
1	ADES	2012	0	0	0	0	1.1009	0.5986	0
2	AKKU	2012	0	1	0	0	-0.5376	-0.3759	1
3	ALKA	2012	0	1	0	0	-0.1238	-0.0414	0
4	MYTX	2012	0	1	1	0	0.1182	-0.2238	0
5	ARGO	2012	0	1	1	0	-0.3016	0.1806	0
6	POLY	2012	0	1	1	0	0.2956	-0.0570	0
7	APLI	2012	0	0	1	1	-0.6836	0.1143	1
8	BRNA	2012	0	1	1	0	0.1500	0.2321	0
9	IGAR	2012	0	0	0	0	-0.0660	0.0852	0
10	EKAD	2012	0	0	1	0	0.1805	0.1723	0
11	ETWA	2012	0	1	0	0	-0.6065	0.1084	0
12	GDST	2012	0	0	0	0	-0.6290	-0.2129	0
13	INKP	2012	0	1	1	0	0.3313	-0.0163	0

NO	KODE PERUSAHAAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
14	INCI	2012	1	0	0	0	-1.2460	0.2854	0
15	INAF	2012	0	0	1	0	0.0489	-0.0394	1
16	INDS	2012	0	0	1	0	-0.2297	0.1960	1
17	IKAI	2012	0	1	1	0	0.0029	-0.0463	1
18	JKSW	2012	0	1	1	0	5.3931	-0.3934	1
19	KBLM	2012	0	1	1	0	0.1641	0.1798	1
20	KIAS	2012	0	0	0	0	-3.8025	0.1994	0
21	KBRI	2012	0	0	1	0	-2.8477	0.7616	0
22	KAEF	2012	1	0	1	0	0.0366	0.0727	0
23	FPNI	2012	0	1	0	1	-0.1188	0.0611	0
24	MBTO	2012	0	0	1	0	-0.0272	0.1071	0
25	NIPS	2012	1	1	0	0	0.0178	0.2132	0
26	UNIT	2012	0	0	1	0	-0.3777	-0.1430	1
27	TKIM	2012	0	1	1	0	-0.5594	-0.0414	0
28	HDTX	2012	0	1	1	0	-0.9454	-0.9153	1
29	PBRX	2012	0	1	1	0	-0.2743	0.2433	1
30	PICO	2012	0	1	1	0	-0.1451	-0.0450	1
31	NIKL	2012	0	1	1	1	2.1126	-0.0209	1
32	PRAS	2012	0	1	1	0	0.4286	-0.0612	0
33	BIMA	2012	0	1	1	0	0.7727	0.3208	1
34	RICY	2012	0	1	1	0	0.1426	0.2167	0
35	SIAP	2012	0	0	0	0	-0.0702	0.0417	0
36	SMSM	2012	0	0	1	0	0.1024	0.0950	0
37	SMGR	2012	0	0	0	1	-0.0862	0.1966	0
38	STTP	2012	0	1	1	0	0.1534	0.2492	0
39	SIMA	2012	0	1	1	0	-0.8407	0.2702	0
40	SSTM	2012	0	1	1	0	-0.3572	0.3752	0
41	SCCO	2012	0	1	1	0	0.5158	0.0533	1
42	TIRT	2012	0	1	1	0	-16.8906	0.1325	1
43	INRU	2012	0	1	0	0	-8.8877	0.1860	0
44	ULTJ	2012	0	0	1	0	1.6305	0.3365	1
45	UNVR	2012	0	1	0	1	0.0723	0.1634	0
46	UNTX	2012	0	1	1	1	0.3417	-0.3506	0
47	VOKS	2012	0	1	1	0	0.2141	0.2331	1
48	YPAS	2012	0	1	0	0	-0.3625	0.1093	0

No	KODE PERUSAHAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
1	ADES	2013	1	0	0	0	-0.3186	0.0543	0
2	AKKU	2013	1	1	1	0	-1.0843	2.9430	1
3	ALKA	2013	0	1	0	0	-1.0566	0.3139	0
4	MYTX	2013	0	1	1	0	-0.8752	0.2510	0
5	ARGO	2013	0	1	1	0	-1.3232	0.3252	1
6	POLY	2013	0	1	1	0	-0.1755	-0.0570	0
7	APLI	2013	0	0	0	1	-0.4941	-0.1808	0
8	BRNA	2013	0	1	0	0	-1.0696	0.1482	0
9	IGAR	2013	0	0	1	0	-0.1836	0.1563	1
10	EKAD	2013	0	0	0	0	-0.1354	0.0873	0
11	ETWA	2013	0	1	1	0	-0.5739	0.2034	1
12	GDST	2013	0	0	0	0	0.9223	-0.1443	0
13	INKP	2013	1	1	1	0	5.3166	0.0530	0
14	INCI	2013	0	0	0	0	1.2688	0.2571	0
15	INAF	2013	1	1	1	0	-1.9375	0.1570	0
16	INDS	2013	0	0	0	0	-0.2262	0.1526	0
17	IKAI	2013	0	1	1	0	-0.3155	0.0513	0
18	JKSW	2013	0	1	1	0	-0.4855	0.0639	1
19	KBLM	2013	0	1	1	0	-0.6316	0.0123	1
20	KIAS	2013	1	0	1	0	0.5795	0.1674	1
21	KBRI	2013	0	0	1	0	-1.6632	-0.7341	0
22	KAEF	2013	0	0	1	0	-0.1424	0.1644	0
23	FPNI	2013	1	1	0	1	-0.1968	0.0286	0
24	MBTO	2013	0	0	0	0	-0.6151	-0.1066	0
25	NIPS	2013	0	1	0	0	0.0202	0.2965	1
26	UNIT	2013	0	0	0	0	0.4509	0.1517	0
27	TKIM	2013	1	1	1	0	-0.6333	-0.0751	0
28	HDTX	2013	1	1	0	0	-116.3155	11.2713	0
29	PBRX	2013	0	1	1	0	0.2596	0.1853	0
30	PICO	2013	0	1	0	0	0.3255	0.1537	0
31	NIKL	2013	0	1	0	1	-1.0602	0.2184	0
32	PRAS	2013	0	0	1	0	0.1498	0.0192	1
33	BIMA	2013	0	1	1	0	-2.9970	0.1463	0
34	RICY	2013	0	1	0	0	-0.4772	0.3123	1
35	SIAP	2013	0	1	0	0	-2.0555	0.1336	0
36	SMSM	2013	0	0	1	1	0.1399	0.0496	1

NO	KODE PERUSAHAAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
37	SMGR	2013	0	0	1	1	-0.0500	0.2502	1
38	STTP	2013	1	1	0	0	0.3038	0.3203	0
39	SIMA	2013	0	1	1	0	0.0090	-0.4717	1
40	SSTM	2013	0	1	1	0	-0.0740	0.0348	1
41	SCCO	2013	0	1	1	0	-0.4548	0.0588	1
42	TIRT	2013	1	1	0	0	3.4614	0.1366	0
43	INRU	2013	1	1	0	0	-2.3107	-0.1534	1
44	ULTJ	2013	0	0	1	0	-0.1790	0.2315	1
45	UNVR	2013	0	1	0	1	-0.0119	0.1265	0
46	UNTX	2013	1	1	1	1	-2.2595	0.3130	1
47	VOKS	2013	0	1	0	0	-0.7574	0.0107	1
48	YPAS	2013	0	1	1	0	-0.7873	0.0625	0

No	KODE PERUSAHAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
1	ADES	2014	0	0	1	0	-0.3874	0.1518	1
2	AKKU	2014	0	1	1	0	-4.2200	-0.3256	0
3	ALKA	2014	0	1	0	0	-7.7339	0.1189	0
4	MYTX	2014	0	1	1	0	7.6261	0.1204	1
5	ARGO	2014	1	1	1	0	-9.8384	-0.1746	1
6	POLY	2014	0	1	1	0	2.4046	-0.1267	0
7	APLI	2014	0	0	0	1	5.7363	0.0445	0
8	BRNA	2014	0	1	0	0	-8.7022	0.3099	0
9	IGAR	2014	0	0	0	0	0.4081	0.1468	1
10	EKAD	2014	0	0	0	0	-0.0565	0.3437	0
11	ETWA	2014	0	1	0	0	-6.2321	-0.1708	0
12	GDST	2014	1	0	1	0	-1.1369	-0.1379	1
13	INKP	2014	0	1	1	0	-0.3654	-0.0062	1
14	INCI	2014	0	0	0	0	-0.0226	0.3542	0
15	INAF	2014	1	1	1	0	-1.1218	0.0329	1
16	INDS	2014	0	0	0	0	-0.1266	0.0966	0
17	IKAI	2014	0	1	1	0	-0.0489	0.2402	0
18	JKSW	2014	0	1	1	0	0.0469	-0.0570	1
19	KBLM	2014	0	1	0	0	1.5911	-0.1097	0
20	KIAS	2014	0	0	0	0	0.0741	-0.0130	0



NO	KODE PERUSAHAN	TAHUN	PM	FD	OPINI	UK KAP	ROA	PP	SWITCH
21	KBRI	2014	1	0	1	0	-0.5745	1.9253	1
22	KAEF	2014	0	0	0	0	-0.0749	0.0398	0
23	FPNI	2014	1	1	0	1	-0.2565	0.0603	0
24	MBTO	2014	0	0	0	0	-0.7561	0.0470	0
25	NIPS	2014	0	1	0	0	-0.0220	0.1150	0
26	UNIT	2014	1	0	1	0	0.3467	0.0055	1
27	TKIM	2014	1	1	1	0	-0.2817	-0.0226	1
28	HDTX	2014	0	1	1	0	-0.7935	0.1117	0
29	PBRX	2014	0	0	1	0	-0.3535	-0.0035	0
30	PICO	2014	0	1	0	0	-0.0343	0.0144	0
31	NIKL	2014	0	1	0	1	-14.9182	-0.0553	0
32	PRAS	2014	0	0	0	0	-0.4127	0.4096	0
33	BIMA	2014	0	1	1	0	-1.6986	0.0270	0
34	RICY	2014	0	1	0	0	0.3242	0.2045	0
35	SIAP	2014	1	0	1	0	-1.0199	0.3713	1
36	SMSM	2014	0	0	1	1	0.1489	0.1054	0
37	SMGR	2014	1	0	0	1	-0.0805	0.1015	0
38	STTP	2014	0	1	0	0	0.0158	0.2806	0
39	SIMA	2014	0	0	0	0	-1.1660	5.9068	0
40	SSTM	2014	0	1	1	0	0.0304	-0.0939	0
41	SCCO	2014	0	1	0	0	0.3366	-0.0127	0
42	TIRT	2014	0	1	0	0	-1.1282	0.0995	0
43	INRU	2014	1	1	0	0	-0.7027	0.1927	0
44	ULTJ	2014	0	0	0	0	-0.1716	0.1319	0
45	UNVR	2014	1	1	1	1	-0.0461	0.1221	1
46	UNTX	2014	0	1	1	1	-0.7257	0.0278	0
47	VOKS	2014	1	1	0	0	-3.7543	-0.2021	0
48	YPAS	2014	0	0	1	0	-3.1456	-0.0413	1

## LAMPIRAN 4

### HASIL OUTPUT SPSS VERSI 20

#### Descriptive

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
PM	192	0	1	.17	.378
FD	192	0	1	.60	.490
OPINI	192	0	1	.60	.490
UK KAP	192	0	1	.13	.337
ROA	192	-116.3155	7.6261	-1.089033	8.7380227
PP	192	-.9153	11.2713	.206221	.9630095
SWITCH	192	0	1	.36	.481
Valid N (listwise)	192				

#### Hasil Ouput Regresi Logistik

**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
	Included in Analysis	192	100.0
Selected Cases	Missing Cases	0	.0
	Total	192	100.0
Unselected Cases		0	.0
Total		192	100.0

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

**Dependent Variable Encoding**

Original Value	Internal Value
0	0
1	1

**Block 0: Beginning Block****Iteration History<sup>a,b,c</sup>**

Iteration	-2 Log likelihood	Coefficients	
		Constant	
1	250.785	-.563	
Step 0 2	250.774	-.578	
3	250.774	-.578	

- a. Constant is included in the model.  
 b. Initial -2 Log Likelihood: 250.774  
 c. Estimation terminated at iteration number 3  
 because parameter estimates changed by less than  
 .001.

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

	Observed	Predicted		
		SWITCH		Percentage Correct
		0	1	
Step 0	SWITCH 0	123	0	100.0
	1	69	0	.0
	Overall Percentage			64.1

- 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	-.578	.150	14.772	1	.000	.561

**Variables not in the Equation**

		Score	df	Sig.
Step 0	Variables			
	PM	.207	1	.649
	FD	.009	1	.923
	OPINI	42.968	1	.000
	UKKAP	.787	1	.375
	ROA	.804	1	.370
	PP	.373	1	.542
Overall Statistics		43.674	6	.000

**Block 1: Method = Enter**

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

Iteration	-2 Log likelihood	Coefficients							
		Constant	PM	FD	OPINI	UKKAP	ROA	PP	
1	205.244	-1.620	.183	-.115	1.852	-.193	.007	.046	
2	201.159	-2.184	.235	-.157	2.443	-.283	.013	.074	
Step 1	3	200.940	-2.351	.243	-.165	2.617	-.302	.016	.080
4	200.938	-2.364	.244	-.165	2.630	-.302	.017	.079	
5	200.938	-2.364	.244	-.165	2.630	-.302	.017	.079	

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 250.774

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

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step		49.836	6	.000
Step 1	Block	49.836	6	.000
	Model	49.836	6	.000

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	200.938 <sup>a</sup>	.229	.314

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

**Hosmer and Lemeshow Test**

Step	Chi-square	Df	Sig.
1	5.987	8	.649

**Contingency Table for Hosmer and Lemeshow Test**

		SWITCH = 0		SWITCH = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	18	17.829	1	1.171	19
	2	16	17.591	3	1.409	19
	3	19	17.385	0	1.615	19
	4	17	17.195	2	1.805	19
	5	9	9.739	10	9.261	19
	6	10	9.060	9	9.940	19
	7	10	8.975	9	10.025	19
	8	8	8.694	11	10.306	19
	9	6	8.208	13	10.792	19
	10	10	8.324	11	12.676	21

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

	Observed	Predicted		
		SWITCH		Percentage Correct
		0	1	
Step 1	0	76	47	61.8
	1	11	58	84.1
	Overall Percentage			69.8

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 <sup>a</sup>	PM	.244	.461	.280	1	.597	1.276	.517	3.152
	FD	-.165	.357	.214	1	.644	.848	.421	1.706
	OPINI	2.630	.471	31.211	1	.000	13.877	5.515	34.918
	UKKAP	-.302	.538	.316	1	.574	.739	.258	2.120
	ROA	.017	.046	.140	1	.708	1.017	.930	1.112
	PP	.079	.326	.058	1	.809	1.082	.571	2.052
	Constant	-2.364	.483	24.009	1	.000	.094		

a. Variable(s) entered on step 1: PM, FD, OPINI, UKKAP, ROA, PP.

**Correlation Matrix**

	Constant	PM	FD	OPINI	UKKAP	ROA	PP
Step 1	Constant	1.000	-.161	-.384	-.781	-.134	-.157
	PM	-.161	1.000	.043	-.002	-.073	-.078
	FD	-.384	.043	1.000	-.104	-.001	.070
	OPINI	-.781	-.002	-.104	1.000	.018	.063
	UKKAP	-.134	-.073	-.001	.018	1.000	.028
	ROA	-.015	.066	.096	-.053	-.010	1.000
	PP	-.157	-.078	.070	.063	.028	.457



**Casewise List<sup>b</sup>**

Case	Selected Status <sup>a</sup>	Observed	Predicted	Predicted Group	Temporary Variable	
		SWITCH			Resid	ZResid
50	S	1**	.071	0	.929	3.611
120	S	1**	.075	0	.925	3.500
129	S	1**	.075	0	.925	3.513
139	S	1**	.088	0	.912	3.217
143	S	1**	.073	0	.927	3.563
153	S	1**	.087	0	.913	3.231

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

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