



LAMPIRAN

TAHUN 2010							
NO	PRSHN	AS	OPINI	KAP	DER	MNJMN	TENURE
1	SMCB	1	5	1	0.52931	0	1
2	INTP	0	5	1	0.17171	0	2
3	SMGR	0	4	1	0.25822	0	2
4	ARNA	1	4	1	1.12082	0	1
5	AMFG	0	5	1	0.28744	1	2
6	IKAI	1	4	0	0.90214	0	1
7	KIAS	1	5	0	5.18364	1	1
8	MLIA	0	3	1	-10.3407	0	1
9	TOTO	1	5	1	0.72997	0	1
10	ALKA	0	4	0	3.08116	0	2
11	ALMI	0	5	0	1.97382	0	3
12	BTON	0	5	0	0.22721	0	2
13	INAI	0	5	0	3.88054	0	3
14	JKSW	0	4	0	-1.76269	0	3
15	JPRS	0	5	0	0.37033	0	2
16	LION	0	5	0	0.16917	0	2
17	LMSH	0	5	0	0.67146	0	2
18	PICO	0	5	0	2.24823	0	3
19	BUDI	0	4	0	1.52756	0	1
20	DPNS	0	4	0	0.4001	0	2
21	ETWA	1	4	0	0.76241	1	1
22	SRSN	0	5	0	0.59475	0	2
23	AKKU	1	5	0	0.91393	0	1
24	BRNA	1	4	0	1.62373	1	1
25	IGAR	0	5	0	0.22583	1	3
26	TRST	0	4	1	0.63941	0	2
27	CPIN	0	5	1	0.45672	1	2
28	JPFA	0	4	0	1.13617	0	1
29	SIPD	1	5	0	0.66736	1	1
30	TIRT	0	5	0	3.32806	1	2
31	FASW	1	5	1	1.48262	0	1
32	SPMA	0	5	0	1.07414	0	2
33	SAIP	0	4	0	-3.5387	0	3
34	ASII	1	4	1	1.09852	1	1

NO	PRSHN	AS	OPINI	KAP	DER	MNJMN	TENURE
35	AUTO	0	4	1	0.38404	0	2
36	GJTL	0	5	1	1.94096	1	3
37	IMAS	0	4	1	4.99253	0	3
38	LPIN	0	5	0	0.41147	0	1
39	PRAS	1	5	0	2.41527	1	1
40	SMSM	0	4	0	0.96005	0	2
41	UNIT	1	5	0	0.54942	0	1
42	PBRX	0	5	0	4.30627	1	2
43	HDTX	0	5	0	0.84889	0	2
44	RICY	1	5	0	0.82126	1	1
45	BIMA	0	3	0	-1.45249	1	2
46	BATA	1	5	1	0.46075	1	1
47	JECC	1	4	0	4.69488	1	1
48	KBLM	0	5	0	0.77302	1	1
49	KBLI	0	5	1	1.04547	0	2
50	SCCO	0	5	0	1.73343	0	2
51	ADES	1	5	0	2.24889	0	1
52	DLTA	0	5	1	0.19947	1	2
53	INDF	1	4	1	1.33593	0	1
54	MYOR	0	5	0	1.1845	1	1
55	PSDN	0	4	1	1.59811	0	3
56	STTP	0	5	0	0.45161	0	2
57	AISA	1	5	0	2.3393	0	1
58	ULTJ	0	5	0	0.54353	0	2
59	RMBA	1	5	1	1.3022	1	1
60	GGRM	0	5	1	0.44447	1	1
61	HMSP	1	5	1	1.00932	0	1
62	DVLA	1	5	1	0.33329	1	1
63	INAF	0	5	0	1.35797	1	2
64	KAEF	1	5	0	0.48765	0	1
65	KLBF	1	4	1	0.23454	0	1
66	MERK	0	5	1	0.19765	0	1
67	PYFA	1	5	0	0.30252	0	1
68	TSPC	0	4	0	0.36284	0	1
69	TCID	0	5	1	0.10412	1	1

NO	PRSHN	AS	OPINI	KAP	DER	MNJMN	TENURE
70	UNVR	0	5	1	1.15004	1	1
71	KICI	0	5	0	0.34409	0	1
72	KDSI	0	5	0	1.18253	0	2
73	LMPI	1	5	0	0.51587	0	1
74	SULI	0	3	1	4.49595	1	2
75	SCPI	0	5	1	18.28196	1	2
76	CEKA	1	5	1	1.75453	0	1
TAHUN 2011							
77	SMCB	0	5	1	0.45478	0	2
78	INTP	1	5	1	0.15364	1	1
79	SMGR	1	4	1	0.34529	1	1
80	ARNA	1	4	1	0.72093	1	1
81	AMFG	0	5	1	0.25424	1	3
82	IKAI	1	4	0	0.89974	1	1
83	KIAS	0	5	0	0.91557	1	2
84	MLIA	0	5	1	6.01278	1	2
85	TOTO	1	5	1	0.76134	0	1
86	ALKA	1	5	0	4.32293	1	1
87	ALMI	0	5	0	2.4678	0	1
88	BTON	0	5	0	0.28864	0	3
89	INAI	0	5	0	4.1317	0	1
90	JKSW	0	4	0	-1.75014	0	1
91	JPRS	0	5	0	0.2961	0	3
92	LION	0	5	0	0.21107	0	3
93	LMSH	0	5	0	0.71354	0	3
94	PICO	0	5	0	1.98988	0	1
95	BUDI	0	4	0	1.61801	0	2
96	DPNS	0	4	0	0.31374	0	3
97	ETWA	1	5	0	0.65102	1	1
98	SRSN	0	5	0	0.4319	1	3
99	AKKU	0	5	0	0.9828	1	2
100	BRNA	1	4	0	1.53024	1	1
101	IGAR	0	5	0	0.22366	0	1
102	TRST	0	4	1	0.60767	1	3
103	CPIN	0	5	1	0.42956	0	1

NO	PRSHN	AS	OPINI	KAP	DER	MNJMN	TENURE
104	JPFA	1	4	0	1.18379	0	1
105	SIPD	1	5	0	1.07825	1	1
106	TIRT	0	5	0	4.0246	1	3
107	FASW	0	5	1	1.73969	0	2
108	SPMA	0	5	0	1.06501	0	3
109	SAIP	0	4	0	0.43375	1	1
110	ASII	0	4	1	1.02433	1	2
111	AUTO	0	4	1	0.47457	1	3
112	GJTL	0	5	1	1.60767	1	1
113	IMAS	0	4	1	1.54002	1	1
114	LPIN	0	5	0	0.33077	1	2
115	PRAS	1	5	0	2.44722	1	1
116	SMSM	0	4	0	0.69525	1	3
117	UNIT	1	5	0	0.26963	0	1
118	PBRX	1	4	0	1.21388	0	1
119	HDTX	0	5	0	0.79319	1	3
120	RICY	0	4	0	0.83324	0	2
121	BIMA	0	4	0	-1.4806	0	3
122	BATA	0	5	1	0.45748	1	2
123	JECC	0	4	0	3.91806	1	2
124	KBLM	1	5	0	1.63113	1	1
125	KBLI	0	5	1	0.50505	0	3
126	SCCO	0	5	0	1.8033	0	3
127	ADES	1	5	0	1.51338	1	1
128	DLTA	0	5	1	0.21509	1	3
129	INDF	0	4	1	0.69521	0	2
130	MYOR	0	5	0	1.72196	1	1
131	PSDN	0	4	1	1.0426	0	1
132	STTP	1	4	0	0.90743	0	1
133	AISA	1	5	0	0.9589	1	1
134	ULTJ	0	5	0	0.55384	0	3
TAHUN 2011							
135	RMBA	0	5	1	1.81849	1	2
136	GGRM	0	5	1	0.59215	0	1
137	HMSP	0	5	1	0.89931	1	2

NO	PRSHN	AS	OPINI	KAP	DER	MNJMN	TENURE
138	DVLA	0	5	1	0.27527	0	2
139	INAF	0	5	0	0.83013	1	3
140	KAEF	1	5	0	0.43252	0	1
141	KLBF	1	4	1	0.2699	1	1
142	MERK	0	5	1	0.18254	1	2
143	PYFA	0	4	0	0.43249	0	2
144	TSPC	0	4	0	0.39542	1	2
145	TCID	0	5	1	0.10824	1	2
146	UNVR	0	5	1	1.84773	1	2
147	KICI	0	5	0	0.3596	0	2
148	KDSI	0	5	0	1.1047	1	3
149	LMPI	1	5	0	0.68475	0	1
150	SULI	1	3	1	40.37162	1	1
151	SCPI	0	5	1	13.47059	1	3
152	CEKA	0	5	1	1.0327	0	2
TAHUN 2012							
153	SMCB	0	5	1	0.44553	0	3
154	INTP	0	5	1	0.17181	1	2
155	SMGR	0	5	1	0.46321	1	2
156	ARNA	0	4	1	0.54985	0	2
157	AMFG	0	5	1	0.26793	0	1
158	IKAI	1	4	0	1.03879	1	1
159	KIAS	1	5	0	0.0853	0	1
160	MLIA	0	5	1	4.29987	0	3
161	TOTO	0	5	1	0.69531	1	2
162	ALKA	0	5	0	1.69729	0	2
163	ALMI	0	5	0	2.20058	0	2
164	BTON	0	5	0	0.28205	0	1
165	INAI	0	5	0	3.73791	0	2
166	JKSW	0	4	0	-1.69815	0	2
167	JPRS	0	5	0	0.14704	0	1
168	LION	0	5	0	0.16585	0	1
169	LMSH	0	5	0	0.3181	0	1
170	PICO	1	5	0	3.3204	0	1
171	BUDI	0	4	0	1.6924	1	3

NO	PRSHN	AS	OPINI	KAP	DER	MNJMN	TENURE
172	DPNS	0	4	0	0.18587	0	1
173	ETWA	0	5	0	1.19522	1	2
174	SRSN	0	5	0	0.4937	0	1
175	AKKU	1	5	0	1.70822	1	1
176	BRNA	0	4	0	1.55238	1	2
177	IGAR	0	5	0	0.29052	0	2
178	TRST	0	4	1	0.61725	0	1
179	CPIN	0	5	1	0.51026	0	2
180	JPFA	0	4	0	1.30122	0	2
181	SIPD	0	5	0	1.58323	0	2
182	TIRT	0	5	0	5.45488	0	1
183	FASW	0	5	1	2.08709	0	3
184	SPMA	0	5	0	1.13518	0	1
185	SAIP	1	4	0	0.54476	0	1
186	ASII	1	4	1	1.02946	0	1
187	AUTO	0	4	1	0.61923	0	1
188	GJTL	0	5	1	1.3492	1	2
189	IMAS	0	4	1	2.07924	0	2
190	LPIN	0	5	0	0.27743	0	3
191	PRAS	0	5	0	1.0598	1	2
192	SMSM	0	4	0	0.75686	0	1
193	UNIT	1	5	0	0.58012	0	1
194	PBRX	1	4	0	1.42947	1	1
195	HDTX	0	5	0	1.14374	1	1
196	RICY	0	4	0	1.2959	0	3
197	BIMA	0	4	0	-1.53297	0	1
198	BATA	0	5	1	0.48161	1	3
199	JECC	0	4	0	3.96204	0	3
200	KBLM	1	5	0	1.7307	0	1
201	KBLI	0	5	1	0.37456	0	1
202	SCCO	0	5	0	1.27342	0	1
203	ADES	0	5	0	0.86061	0	2
204	DLTA	0	5	1	0.24589	0	1
205	INDF	0	4	1	0.73754	1	3
206	MYOR	0	5	0	1.70629	0	2

NO	PRSHN	AS	OPINI	KAP	DER	MNJMN	TENURE
207	PSDN	0	4	1	0.66662	0	2
208	STTP	1	4	0	1.15605	0	1
209	AISA	0	4	0	0.90197	1	2
210	ULTJ	0	5	0	0.44394	0	1
211	RMBA	1	5	1	2.60491	1	1
212	GGRM	0	5	1	0.56017	1	2
213	HMSP	0	5	1	0.97225	1	3
214	DVLA	0	5	1	0.27704	1	3
215	INAF	0	5	0	0.82836	0	1
216	KAEF	0	4	0	0.44037	1	2
217	KLBF	1	4	1	0.27759	0	1
218	MERK	1	5	1	0.36639	1	1
219	PYFA	0	5	0	0.54893	0	3
220	TSPC	0	4	0	0.38168	1	3
221	TCID	0	5	1	0.15021	1	3
222	UNVR	1	5	1	2.02013	1	1
223	KICI	0	5	0	0.42668	0	3
224	KDSI	0	5	0	0.80555	0	1
225	LMPI	1	5	0	0.9908	0	1
226	SULI	1	3	1	-31.7813	0	1
227	SCPI	0	5	1	24.48298	1	1
228	CEKA	0	5	1	1.21771	0	3

HASIL OUTPUT SPSS

FREQUENCIES VARIABLES=AUDITOR_SWITCHING OPINI_AUDITOR UKURAN_KAP
 PERGANTIAN_MANAJEMEN MASA_PERIKATAN_AUDIT
 /ORDER=ANALYSIS.

Frequencies

		Statistics				
		AUDITOR_ SWITCHING	OPINI_ AUDITOR	UKURAN_ KAP	PERGANTIAN_ MANAJEMEN	MASA_PERIKA TAN_AUDIT
N	Valid	228	228	228	228	228
	Missing	0	0	0	0	0

Frequency Table

AUDITOR_SWITCHING

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	"TDK GANTI AUDITOR"	164	71.9	71.9	71.9
	"GANTI AUDITOR"	64	28.1	28.1	100.0
Total		228	100.0	100.0	

OPINI_AUDITOR

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	"PENDAPAT WAJAR DENGAN PENGECCUALIAN"	5	2.2	2.2	2.2
	"PENDAPAT WAJAR TANPA PENGECCUALIAN DENGAN BHS PENJELAS"	69	30.3	30.3	32.5
	"PENDAPAT WAJAT TANPA PENGECCUALIAN"	154	67.5	67.5	100.0
Total		228	100.0	100.0	

UKURAN_KAP

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	"AFILIASI NON BIG FOUR"	138	60.5	60.5	60.5

"AFILIASI BIG FOUR"	90	39.5	39.5	100.0
Total	228	100.0	100.0	

PERGANTIAN MANAJEMEN

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid "TIDAK ADA PERGANTIAN MANAJEMEN"	134	58.8	58.8	58.8
"PERGANTIAN MANAJEMEN"	94	41.2	41.2	100.0
Total	228	100.0	100.0	

MASA PERIKATAN AUDIT

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid "1 TAHUN"	109	47.8	47.8	47.8
"2 TAHUN"	73	32.0	32.0	79.8
"3 TAHUN"	46	20.2	20.2	100.0
Total	228	100.0	100.0	

DESCRIPTIVES VARIABLES=KESULITAN_KEUANGAN
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

[DataSet1] D:\Lia\Skripsi\INPUT DATA\SPSS 18 BARU\AS 1.sav

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KESULITAN_KEUANGAN	228	-31.78133	40.37162	1.2709071	4.2401139
Valid N (listwise)	228				

CROSSTABS

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/TABLES=AUDITOR_SWITCHING BY OPINI_AUDITOR
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT EXPECTED ROW COLUMN TOTAL
/COUNT ROUND CELL.
    
```

Crosstabs

[DataSet1] D:\Lia\Skripsi\INPUT DATA\SPSS 18 BARU\AS 1.sav

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
AUDITOR_SWITCHING * OPINI_AUDITOR	228	100.0%	0	.0%	228	100.0%

AUDITOR_SWITCHING * OPINI_AUDITOR Crosstabulation

			OPINI_AUDITOR			Total
			"WTP"	"WDPE "	"WTP"	
AS "TIDAK GANTI AUDITOR"	Count	3	47	114	164	
	Expected Count	3.6	49.6	110.8	164.0	
	% within AS	1.8%	28.7%	69.5%	100.0%	
	% within OPINI_AUDITOR	60.0%	68.1%	74.0%	71.9%	
	% of Total	1.3%	20.6%	50.0%	71.9%	
"GANTI AUDITOR"	Count	2	22	40	64	
	Expected Count	1.4	19.4	43.2	64.0	
	% within AS	3.1%	34.4%	62.5%	100.0%	
	% within OPINI_AUDITOR	40.0%	31.9%	26.0%	28.1%	
	% of Total	.9%	9.6%	17.5%	28.1%	
Total	Count	5	69	154	228	
	Expected Count	5.0	69.0	154.0	228.0	
	% within AS	2.2%	30.3%	67.5%	100.0%	
	% within OPINI_AUDITOR	100.0%	100.0%	100.0%	100.0%	

AUDITOR_SWITCHING * OPINI_AUDITOR Crosstabulation

			OPINI_AUDITOR			Total
			"WTP"	"WDPE "	"WTP"	
AS	"TIDAK GANTI AUDITOR"	Count	3	47	114	164
		Expected Count	3.6	49.6	110.8	164.0
		% within AS	1.8%	28.7%	69.5%	100.0%
		% within OPINI_AUDITOR	60.0%	68.1%	74.0%	71.9%
		% of Total	1.3%	20.6%	50.0%	71.9%
"GANTI AUDITOR"	Count	2	22	40	64	
	Expected Count	1.4	19.4	43.2	64.0	
	% within AS	3.1%	34.4%	62.5%	100.0%	
	% within OPINI_AUDITOR	40.0%	31.9%	26.0%	28.1%	
	% of Total	.9%	9.6%	17.5%	28.1%	
Total	Count	5	69	154	228	
	Expected Count	5.0	69.0	154.0	228.0	
	% within AS	2.2%	30.3%	67.5%	100.0%	
	% within OPINI_AUDITOR	100.0%	100.0%	100.0%	100.0%	
	% of Total	2.2%	30.3%	67.5%	100.0%	

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	1.185 ^a	2	.553
Likelihood Ratio	1.154	2	.562
Linear-by-Linear Association	1.170	1	.279
N of Valid Cases	228		

a. 2 cells (33.3%) have expected count less than 5. The minimum expected count is 1.40.

CROSSTABS

```

/TABLES=AUDITOR_SWITCHING BY UKURAN_KAP
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT EXPECTED ROW COLUMN TOTAL
/COUNT ROUND CELL.
    
```

Crosstabs

[DataSet1] D:\Lia\Skripsi\INPUT DATA\SPSS 18 BARU\AS 1.sav

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
AUDITOR_SWITCHING * UKURAN_KAP	228	100.0%	0	.0%	228	100.0%

AUDITOR_SWITCHING * UKURAN_KAP Crosstabulation

			UKURAN_KAP		Total
			"AFILIASI NON BIG FOUR"	"AFILIASI BIG FOUR"	
AS "TIDAK GANTI AUDITOR"	Count		98	66	164
	Expected Count		99.3	64.7	164.0
	% within AS		59.8%	40.2%	100.0%
	% within UKURAN_KAP		71.0%	73.3%	71.9%
	% of Total		43.0%	28.9%	71.9%
"PERGANTIAN AUDITOR"	Count		40	24	64
	Expected Count		38.7	25.3	64.0
	% within AS		62.5%	37.5%	100.0%
	% within UKURAN_KAP		29.0%	26.7%	28.1%
	% of Total		17.5%	10.5%	28.1%
Total	Count		138	90	228
	Expected Count		138.0	90.0	228.0
	% within AS		60.5%	39.5%	100.0%
	% within UKURAN_KAP		100.0%	100.0%	100.0%
	% of Total		60.5%	39.5%	100.0%

Chi-Square Tests

	Value	df	Asymp. Sig. (2- sided)	Exact Sig. (2- sided)	Exact Sig. (1- sided)
Pearson Chi-Square	.145 ^a	1	.703		
Continuity Correction ^b	.053	1	.818		
Likelihood Ratio	.146	1	.703		
Fisher's Exact Test				.764	.411

Linear-by-Linear Association	.144	1	.704	
N of Valid Cases	228			

- a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 25.26.
b. Computed only for a 2x2 table

CROSSTABS

```

/TABLES=AUDITOR_SWITCHING BY PERGANTIAN_MANAJEMEN
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT EXPECTED ROW COLUMN TOTAL
/COUNT ROUND CELL.

```

Crosstabs

[DataSet1] D:\Lia\Skripsi\INPUT DATA\SPSS 18 BARU\AS 1.sav

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
AUDITOR_SWITCHING * PERGANTIAN_MANAJEMEN	228	100.0%	0	.0%	228	100.0%

AUDITOR_SWITCHING * PERGANTIAN_MANAJEMEN Crosstabulation

			PERGANTIAN_MANAJEMEN		Total
			"TIDAK ADA PERGANTIAN MANAJEMEN"	"PERGANTIAN MANAJEMEN"	
AS	"TIDAK ADA PERGANTIAN AUDITOR"	Count	101	63	164
		Expected Count	96.4	67.6	164.0
		% within AS	61.6%	38.4%	100.0%
		% within PERG_MANAJEMEN	75.4%	67.0%	71.9%
		% of Total	44.3%	27.6%	71.9%
	"PERGANTIAN AUDITOR"	Count	33	31	64
		Expected Count	37.6	26.4	64.0
		% within AS	51.6%	48.4%	100.0%
		% within PERG_MANAJEMEN	24.6%	33.0%	28.1%

	% of Total	14.5%	13.6%	28.1%
Total	Count	134	94	228
	Expected Count	134.0	94.0	228.0
	% within AS	58.8%	41.2%	100.0%
	% within PERG_MANAJEMEN	100.0%	100.0%	100.0%
	% of Total	58.8%	41.2%	100.0%

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.417 ^a	1	.120		
Continuity Correction ^b	1.973	1	.160		
Likelihood Ratio	2.395	1	.122		
Fisher's Exact Test				.134	.081
Linear-by-Linear Association	2.407	1	.121		
N of Valid Cases	228				

a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 25.82.

b. Computed only for a 2x2 table

CROSSTABS

```

/TABLES=AUDITOR_SWITCHING BY MASA_PERIKATAN_AUDIT
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT EXPECTED ROW COLUMN TOTAL
/COUNT ROUND CELL.

```

Crosstabs

Case Processing Summary

	Cases		
	Valid	Missing	Total

	N	Percent	N	Percent	N	Percent
AUDITOR_SWITCHING * MASA_PERIKATAN_AUDIT	228	100.0%	0	.0%	228	100.0%

AUDITOR_SWITCHING * MASA_PERIKATAN_AUDIT Crosstabulation

			MASA_PERIKATAN_AUDIT			Total
			"1 TAHUN"	"2 TAHUN"	"3 TAHUN"	
AS "TIDAK GANTI AUDITOR"	Count		45	73	46	164
	Expected Count		78.4	52.5	33.1	164.0
	% within AS		27.4%	44.5%	28.0%	100.0%
	% within TENURE		41.3%	100.0%	100.0%	71.9%
	% of Total		19.7%	32.0%	20.2%	71.9%
"PERGANTIAN AUDITOR"	Count		64	0	0	64
	Expected Count		30.6	20.5	12.9	64.0
	% within AS		100.0%	.0%	.0%	100.0%
	% within TENURE		58.7%	.0%	.0%	28.1%
	% of Total		28.1%	.0%	.0%	28.1%
Total	Count		109	73	46	228
	Expected Count		109.0	73.0	46.0	228.0
	% within AS		47.8%	32.0%	20.2%	100.0%
	% within TENURE		100.0%	100.0%	100.0%	100.0%
	% of Total		47.8%	32.0%	20.2%	100.0%

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	97.139 ^a	2	.000
Likelihood Ratio	122.911	2	.000
Linear-by-Linear Association	76.878	1	.000
N of Valid Cases	228		

a. 0 cells (.0%) have expected count less than 5. The minimum expected count is 12.91.

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	228	100.0
	Missing Cases	0	.0
	Total	228	100.0
Unselected Cases		0	.0
Total		228	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
"TIDAK ADA PERGANTIAN AUDITOR"	0
"PERGANTIAN AUDITOR"	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	270.877	-.877
	2	270.688	-.940
	3	270.688	-.941

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 270.688

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed		Predicted		
		AUDITOR_SWITCHING		Percentage Correct
		"TIDAK ADA PERGANTIAN AUDITOR"	"PERGANTIAN AUDITOR"	
Step 0	AS "TIDAK ADA PERGANTIAN AUDITOR"	164	0	100.0

"PERGANTIAN AUDITOR"	64	0	.0
Overall Percentage			71.9

- 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	-.941	.147	40.762	1	.000	.390

Variables not in the Equation

Step 0 Variables	Score	df	Sig.
OPINI_AUDITOR	1.176	1	.278
UKURAN_KAP	.145	1	.703
KESULITAN_KEUANGAN	.019	1	.891
PERGANTIAN_MANAJEMEN	1.909	1	.167
MASA_PERIKATAN_AUDIT	77.217	1	.000
Overall Statistics	81.155	5	.000

Block 1: Method = Enter

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

Iteration		Coefficients						
		-2 Log likelihood	Constant	OPINI_AUDITOR	UKURAN_KAP	KESULITAN_KEUANGAN	PERGANTIAN_MANAJEMEN	MASA_PERIKATAN_AUDIT
Step 1	1	188.935	2.111	-.172	-.113	-.003	.461	-1.352
	2	159.303	3.667	-.263	-.117	-.007	.759	-2.433
	3	147.075	5.085	-.324	-.098	-.010	.980	-3.560
	4	142.587	6.307	-.359	-.092	-.012	1.092	-4.636
	5	140.986	7.377	-.370	-.094	-.012	1.117	-5.659
	6	140.404	8.391	-.372	-.094	-.012	1.120	-6.665
	7	140.191	9.393	-.372	-.094	-.012	1.120	-7.667
	8	140.112	10.394	-.372	-.094	-.012	1.120	-8.667
	9	140.084	11.394	-.372	-.094	-.012	1.120	-9.667
	10	140.073	12.394	-.372	-.094	-.012	1.120	-10.667

1	140.069	13.394	-.372	-.094	-.012	1.120	-11.667
1							
1	140.068	14.394	-.372	-.094	-.012	1.120	-12.667
2							
1	140.067	15.394	-.372	-.094	-.012	1.120	-13.668
3							
1	140.067	16.394	-.372	-.094	-.012	1.120	-14.668
4							
1	140.067	17.394	-.372	-.094	-.012	1.120	-15.668
5							
1	140.067	18.394	-.372	-.094	-.012	1.120	-16.668
6							
1	140.067	19.394	-.372	-.094	-.012	1.120	-17.668
7							
1	140.067	20.394	-.372	-.094	-.012	1.120	-18.668
8							
1	140.067	21.394	-.372	-.094	-.012	1.120	-19.668
9							
2	140.067	22.394	-.372	-.094	-.012	1.120	-20.668
0							

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 270.688

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	130.622	5	.000
	Block	130.622	5	.000
	Model	130.622	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	140.067 ^a	.436	.628

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	.677	8	1.000

Contingency Table for Hosmer and Lemeshow Test

		AUDITOR_SWITCHING = "TIDAK ADA PERGANTIAN AUDITOR"		AUDITOR_SWITCHING = "PERGANTIAN AUDITOR"		Total
		Observed	Expected	Observed	Expected	
Step 1	1	23	23.000	0	.000	23
	2	23	23.000	0	.000	23
	3	23	23.000	0	.000	23
	4	23	23.000	0	.000	23
	5	23	23.000	0	.000	23
	6	14	14.506	9	8.494	23
	7	12	12.311	11	10.689	23
	8	11	10.548	12	12.452	23
	9	8	6.711	15	16.289	23
	10	4	4.925	17	16.075	21

Classification Table^a

	Observed	Predicted		
		AUDITOR_SWITCHING		Percentage Correct
		"TIDAK ADA PERGANTIAN AUDITOR"	"PERGANTIAN AUDITOR"	
Step 1	AS "TIDAK ADA PERGANTIAN AUDITOR"	142	22	86.6
	"PERGANTIAN AUDITOR"	21	43	67.2
	Overall Percentage			81.1

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	OPINI_AUDITOR	-.372	.390	.911	1	.340	.689
	UKURAN_KAP	-.094	.427	.049	1	.825	.910

KESULITAN_KEUANGAN	-.012	.039	.092	1	.762	.988
PERGANTIAN_MANAJEMEN	1.120	.445	6.347	1	.012	3.066
MASA_PERIKATAN_AUDIT	-20.668	2672.962	.000	1	.994	.000
Constant	22.394	2672.962	.000	1	.993	5.317E9

a. Variable(s) entered on step 1: OPINI_AUDITOR, UKURAN_KAP, KESULITAN_KEUANGAN, PERGANTIAN_MANAJEMEN, MASA_PERIKATAN_AUDIT.

Correlation Matrix

		Constant	OPINI_AUDITOR	UKURAN_KAP	KESULITAN_KEUANGAN	PERG_MANAJEMEN	MASA_PERIKATAN_AUDIT
Step 1	Constant	1.000	-.001	.000	.000	.000	-1.000
	OPINI_AUDITOR	-.001	1.000	.158	-.095	-.040	.000
	UKURAN_KAP	.000	.158	1.000	.010	-.120	.000
	KESULITAN_KEUANGAN	.000	-.095	.010	1.000	-.227	.000
	PERG_MANAJEMEN	.000	-.040	-.120	-.227	1.000	.000
	MASA_PERIKATAN_AUDIT	-1.000	.000	.000	.000	.000	1.000



