

Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECUALIAN)	TENURE	OPINI AUDI T t-1	DISCLOSURE	KUALITAS AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)
2015	1	ADES	1	2	1	0.547945	0	1.372469
	2	AISA	1	1	1	0.753425	0	1.406884
	3	AKPI	1	3	1	0.671233	1	1.846879
	4	ALDO	0	3	0	0.547945	0	4.394085
	5	ALKA	1	3	1	0.575342	0	2.347908
	6	ALMI	1	3	1	0.616438	0	5.336192
	7	ALTO	1	1	1	0.561644	0	1.594168
	8	APLI	1	3	1	0.671233	0	0.575265
	9	ARNA	1	2	1	0.602740	1	2.096759
	10	ASII	0	3	0	0.602740	1	1.787921
	11	AUTO	0	3	0	0.575342	1	4.144820
	12	BAJA	0	1	0	0.575342	1	1.150216
	13	BATA	1	2	1	0.630137	1	2.288117
	14	BIMA	1	1	1	0.739726	1	1.813517
	15	BOLT	0	1	0	0.643836	0	2.667014
	16	BRNA	1	3	1	0.698630	1	2.345177
	17	BTON	1	3	1	0.506849	0	1.198445
	18	BUDI	1	3	1	0.520548	1	3.580102
	19	CEKA	1	3	1	0.561644	0	1.892649
	20	CINT	1	1	1	0.534247	0	3.731688
	21	CPIN	1	3	1	0.657534	0	1.136492
	22	DAJK	1	3	1	0.561644	0	3.377610
	23	DLTA	1	3	1	0.657534	0	1.055056
	24	DPNS	0	3	0	0.630137	0	2.935592
	25	DVLA	1	3	1	0.479452	1	3.371682
	26	EKAD	1	1	1	0.575342	0	3.551123
	27	ETWA	1	3	1	0.630137	1	2.544812

	28	FASW	1	3	1	0.520548	0	0.065276
	29	GDST	1	1	1	0.547945	1	5.345616
	30	GGRM	1	3	1	0.575342	0	4.475869
	31	GJTL	1	3	1	0.602740	1	3.076547
	32	HDTX	0	3	0	0.616438	0	-0.380457
	33	HMSP	1	3	1	0.575342	0	4.005967
	34	ICBP	1	3	1	0.630137	0	-0.489739
	35	IGAR	1	2	1	0.534247	1	0.766466
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)
	36	IKAI	1	1	1	0.479452	0	1.448924
	37	IMAS	1	3	1	0.575342	1	2.860253
	38	IMPC	1	2	1	0.643836	1	1.045837
	39	INAF	1	3	1	0.602740	0	0.037560
	40	INAI	0	2	0	0.630137	0	1.094536
	41	INCI	0	1	0	0.547945	0	1.711038
	42	INDF	1	3	1	0.684932	1	6.414014
	43	INDS	1	3	1	0.657534	1	2.832315
	44	INTP	1	3	1	0.602740	0	4.370747
	45	JECC	1	3	1	0.561644	0	-1.219444
	46	JKSW	1	1	1	0.698630	1	0.941251
	47	JPFA	1	3	1	0.684932	0	2.101203
	48	JPRS	1	3	1	0.616438	0	1.559907
	49	KAEF	1	3	1	0.602740	0	1.599828
	50	KBLI	1	3	1	0.589041	0	6.045266

	51	KBLM	1	3	1	0.726027	1	1.527355
	52	KBRI	0	1	0	0.534247	0	0.569162
	53	KDSI	1	3	1	0.643836	0	2.116670
	54	KIAS	1	3	1	0.698630	1	4.818428
	55	KICI	1	3	1	0.561644	0	1.498391
	56	KINO	0	1	0	0.602740	1	2.513504
	57	KLBF	1	3	1	0.493151	0	0.179482
	58	KRAH	1	3	1	0.671233	0	1.941981
	59	LION	0	3	0	0.589041	0	3.013369
	60	LMPI	1	1	1	0.561644	0	5.703855
	61	LMSH	1	3	1	0.630137	0	2.992148
	62	LPIN	1	3	1	0.575342	1	3.325536
	63	MAIN	1	1	1	0.547945	0	2.044858
	64	MBTO	1	3	1	0.630137	0	0.077572
	65	MLBI	1	1	1	0.643836	0	1.883262
	66	MLIA	1	3	1	0.575342	0	2.645354
	67	MRAT	1	1	1	0.479452	0	2.034288
	68	MYOR	1	3	1	0.616438	0	2.260690
	69	MYTX	1	3	1	0.684932	1	4.545856
	70	NIPS	1	3	1	0.575342	0	0.973750
	71	PICO	1	1	1	0.506849	0	2.567513
	72	PSDN	1	3	1	0.561644	0	1.115221
	73	PYFA	1	3	1	0.547945	0	4.680109
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)

74	RICY	1	1	1	0.684932	0	0.218235
75	RMBA	1	3	1	0.602740	0	1.660265
76	ROTI	1	3	1	0.561644	0	2.329266
77	SCCO	1	3	1	0.575342	1	2.390937
78	SIAP	1	1	1	0.575342	1	0.708967
79	SIDO	1	1	1	0.643836	0	3.008886
80	SIMA	1	1	1	0.630137	0	2.723978
81	SIPD	1	3	1	0.616438	0	-0.653415
82	SKBM	1	1	1	0.630137	0	1.135063
83	SKLT	1	3	1	0.547945	0	1.881636
84	SMBR	1	3	1	0.602740	1	2.058071
85	SMCB	1	3	1	0.589041	0	2.569712
86	SMGR	1	3	1	0.602740	0	1.305662
87	SMSM	1	3	1	0.575342	1	0.731590
88	SPMA	1	1	1	0.616438	1	1.963333
89	SQBB	1	3	1	0.547945	0	3.358712
90	SRSN	1	3	1	0.534247	0	0.293567
91	SSTM	1	3	1	0.602740	0	7.275080
92	STAR	0	1	0	0.602740	0	1.533407
93	STTP	1	3	1	0.438356	0	0.886703
94	TALF	1	1	1	0.739726	0	3.579970
95	TCID	1	3	1	0.589041	0	2.548435
96	TIRT	1	3	1	0.575342	0	2.662514
97	TOTO	1	3	1	0.630137	0	5.373387
98	TRIS	0	1	0	0.575342	1	8.881075

	99	TRST	1	3	1	0.630137	1	1.045385
	100	TSPC	1	3	1	0.698630	1	2.869763
	101	ULTJ	1	3	1	0.643836	1	3.475273
	102	UNIT	1	2	1	0.602740	0	0.924436
	103	VOKS	0	3	0	0.616438	1	1.779561
	104	WIIM	1	3	1	0.547945	1	4.687198
	105	WTON	1	2	1	0.616438	0	1.933996
	106	YPAS	1	1	1	0.506849	0	0.894552
2016	107	ADES	1	3	1	0.534247	0	1.411850
	108	AISA	1	2	1	0.589041	0	2.660299
	109	AKKU	1	1	1	0.561644	0	3.911694
	110	AKPI	1	3	1	0.506849	1	4.834812
	111	ALDO	0	1	0	0.547945	0	2.681607
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECEUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)
	112	ALKA	1	3	1	0.561644	0	1.053874
	113	ALMI	1	3	1	0.589041	1	2.779288
	114	ALTO	1	2	1	0.602740	0	2.683780
	115	AMIN	1	2	1	0.616438	1	1.665173
	116	APLI	1	3	1	0.671233	0	3.371278
	117	ARNA	1	3	1	0.630137	0	4.265585
	118	ASII	0	3	0	0.534247	0	-0.278717
	119	AUTO	0	3	0	0.602740	1	6.642292
	120	BAJA	0	3	0	0.438356	0	-0.898195
	121	BATA	1	3	1	0.575342	0	0.645459

122	BIMA	1	2	1	0.602740	0	1.369384
123	BOLT	0	2	0	0.739726	0	3.828618
124	BRNA	1	3	1	0.561644	0	3.383343
125	BTON	1	3	1	0.561644	0	1.361679
126	BUDI	1	3	1	0.575342	0	1.583245
127	CEKA	1	3	1	0.547945	0	1.687277
128	CINT	1	1	1	0.753425	0	1.795895
129	CPIN	1	3	1	0.630137	0	1.636455
130	DAJK	1	1	1	0.671233	1	1.317100
131	DLTA	1	3	1	0.575342	0	2.575948
132	DPNS	0	3	0	0.589041	0	2.157874
133	DVLA	1	3	1	0.616438	0	8.533095
134	EKAD	1	1	1	0.561644	0	1.070869
135	ETWA	1	1	1	0.671233	0	0.422557
136	FASW	1	3	1	0.493151	0	2.442446
137	GDST	1	2	1	0.602740	1	3.121264
138	GJTL	1	3	1	0.630137	1	2.384147
139	HDTX	0	1	0	0.575342	0	2.128044
140	HMSP	1	3	1	0.739726	1	1.808655
141	ICBP	1	3	1	0.698630	1	2.532053
142	IGAR	1	3	1	0.506849	0	1.204207
143	IKAI	1	2	1	0.520548	1	3.311543
144	IMAS	1	3	1	0.561644	0	2.561085
145	IMPC	1	3	1	0.534247	0	4.667012
146	INAF	1	3	1	0.657534	0	1.179203

	147	INAI	0	3	0	0.630137	0	1.575980
	148	INCI	0	2	0	0.698630	1	1.902917
	149	INDF	1	3	1	0.561644	0	3.005744
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)
	150	INDS	1	3	1	0.657534	0	1.252923
	151	INTP	1	3	1	0.479452	1	4.859522
	152	JECC	1	3	1	0.575342	0	3.352869
	153	JKSW	1	1	1	0.630137	1	3.363005
	154	JPFA	1	3	1	0.520548	0	-0.558989
	155	JPRS	1	3	1	0.547945	1	5.764670
	156	KBLI	1	3	1	0.575342	0	4.688283
	157	KBLM	1	1	1	0.602740	1	3.151497
	158	KBRI	0	2	0	0.643836	1	3.407139
	159	KDSI	1	3	1	0.575342	0	4.236895
	160	KIAS	1	1	1	0.630137	0	-0.325236
	161	KICI	1	3	1	0.534247	1	1.312189
	162	KINO	0	2	0	0.602740	0	1.762055
	163	KLBF	1	3	1	0.479452	0	1.580440
	164	KRAH	1	1	1	0.643836	1	1.367757
	165	LION	0	3	0	0.616438	0	1.969956
	166	LMPI	1	1	1	0.602740	0	-0.081087
	167	LMSH	1	3	1	0.684932	1	5.903420
	168	LPIN	1	3	1	0.657534	1	2.765719
	169	MAIN	1	3	1	0.602740	0	5.716873

	170	MBTO	1	3	1	0.561644	0	-3.448275
	171	MLBI	1	2	1	0.698630	1	0.728006
	172	MLIA	1	3	1	0.684932	0	1.772226
	173	MRAT	1	2	1	0.616438	0	1.532999
	174	MYOR	1	3	1	0.602740	0	1.235879
	175	MYTX	1	3	1	0.589041	0	5.130165
	176	NIPS	1	3	1	0.726027	1	2.043464
	177	PICO	1	1	1	0.643836	0	3.215213
	178	PSDN	1	3	1	0.698630	1	4.570354
	179	PYFA	1	3	1	0.561644	0	1.949936
	180	RICY	1	1	1	0.493151	0	0.780762
	181	RMBA	1	1	1	0.671233	0	2.662720
	182	ROTI	1	3	1	0.561644	0	4.160183
	183	SCCO	1	3	1	0.575342	1	4.065617
	184	SIAP	1	2	1	0.547945	0	2.227256
	185	SIDO	1	1	1	0.630137	0	0.561129
	186	SIMA	1	2	1	0.643836	0	2.413139
	187	SIPD	1	3	1	0.575342	1	2.752178
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGEQUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)
	188	SKBM	1	2	1	0.479452	0	1.801282
	189	SKLT	1	3	1	0.616438	0	2.039529
	190	SMBR	1	1	1	0.684932	1	4.780075
	191	SMCB	1	3	1	0.575342	0	1.804323
	192	SMGR	1	3	1	0.506849	0	4.886417

	193	SMSM	1	3	1	0.561644	0	1.198918
	194	SPMA	1	1	1	0.547945	0	3.074118
	195	SRSN	1	3	1	0.684932	0	-0.239926
	196	STAR	0	1	0	0.506849	0	0.781464
	197	STTP	1	3	1	0.602740	0	2.166229
	198	TALF	1	3	1	0.561644	0	2.160085
	199	TCID	1	3	1	0.575342	1	3.536890
	200	TIRT	1	1	1	0.575342	1	0.453386
	201	TOTO	1	3	1	0.643836	0	2.501839
	202	TRIS	0	1	0	0.534247	0	2.113988
	203	TRST	1	3	1	0.630137	0	9.116079
	204	TSPC	1	3	1	0.616438	0	-1.201275
	205	ULTJ	1	3	1	0.630137	0	6.791358
	206	UNIT	1	3	1	0.547945	0	1.732951
	207	VOKS	0	3	0	0.589041	0	2.827582
	208	WIIM	1	3	1	0.602740	1	1.558836
	209	WSBP	1	1	1	0.589041	0	2.631888
	210	WTON	1	3	1	0.602740	0	1.234696
	211	YPAS	1	2	1	0.575342	1	1.725124
2017	212	ADES	1	3	1	0.616438	1	2.148866
	213	AISA	1	3	1	0.547945	0	3.081135
	214	AKKU	1	1	1	0.534247	0	-0.673117
	215	AKPI	1	3	1	0.602740	0	7.058481
	216	ALDO	0	1	0	0.561644	0	3.190163
	217	ALKA	1	3	1	0.438356	0	1.035930

	218	ALMI	1	3	1	0.739726	0	3.292046
	219	ALTO	1	3	1	0.589041	0	2.022256
	220	AMIN	1	3	1	0.575342	0	2.227621
	221	APLI	1	3	1	0.630137	0	1.754464
	222	ARNA	1	3	1	0.630137	1	0.711818
	223	ASII	0	3	0	0.506849	1	5.544274
	224	AUTO	0	3	0	0.561644	0	0.955816
	225	BAJA	0	1	0	0.589041	1	2.439918
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)
	226	BATA	1	3	1	0.698630	1	2.441856
	227	BIMA	1	1	1	0.643836	1	3.915754
	228	BOLT	0	3	0	0.602740	0	2.471973
	229	BRNA	1	3	1	0.602740	0	1.709505
	230	BTON	1	3	1	0.616438	0	5.517500
	231	BUDI	1	3	1	0.534247	0	1.450481
	232	CEKA	1	3	1	0.589041	0	1.760529
	233	CINT	1	1	1	0.561644	0	3.628208
	234	CPIN	1	3	1	0.506849	1	6.559504
	235	DLTA	1	3	1	0.561644	0	1.186366
	236	DPNS	0	3	0	0.616438	1	1.632585
	237	DVLA	1	3	1	0.589041	1	2.310236
	238	EKAD	1	1	1	0.602740	0	2.397774
	239	ETWA	1	2	1	0.616438	1	1.614591
	240	FASW	1	3	1	0.671233	0	3.525195

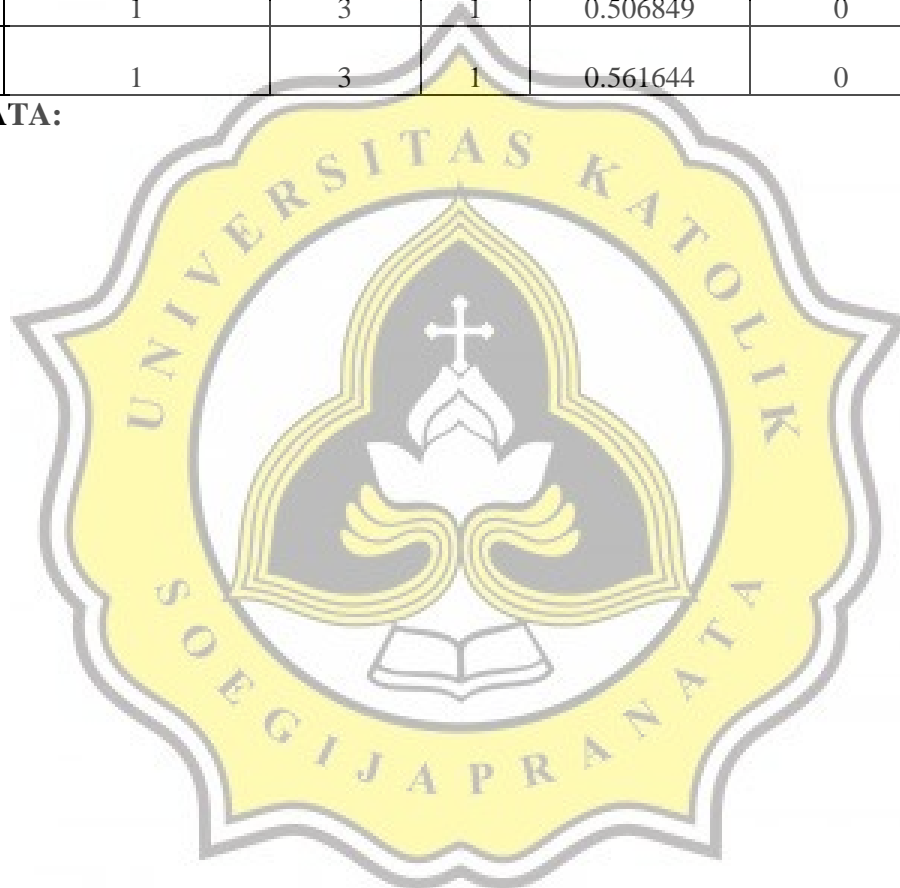
	241	GDST	1	3	1	0.630137	0	4.143333
	242	GGRM	1	3	1	0.575342	0	0.736696
	243	GJTL	1	3	1	0.602740	0	2.166540
	244	HDTX	0	2	0	0.671233	0	3.277413
	245	HMSP	1	3	1	0.561644	0	3.372528
	246	ICBP	1	3	1	0.561644	0	1.278268
	247	IGAR	1	1	1	0.561644	0	1.661988
	248	IKAI	1	1	1	0.575342	0	1.427185
	249	IMAS	1	3	1	0.547945	0	2.054615
	250	IMPC	1	3	1	0.698630	0	1.018011
	251	INAF	1	3	1	0.602740	0	1.080365
	252	INAI	0	3	0	0.630137	0	3.736119
	253	INCI	0	1	0	0.575342	0	0.896706
	254	INDF	1	3	1	0.671233	1	1.190960
	255	INDS	1	3	1	0.575342	0	2.297038
	256	INTP	1	3	1	0.616438	0	6.708155
	257	ISSP	1	1	1	0.561644	0	1.573132
	258	JECC	1	3	1	0.671233	0	0.396611
	259	JKSW	1	2	1	0.493151	0	1.937906
	260	JPFA	1	1	1	0.602740	1	1.820476
	261	JPRS	1	3	1	0.630137	1	2.692178
	262	KAEF	1	3	1	0.739726	1	1.839525
	263	KBLI	1	3	1	0.698630	1	2.659038
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)

264	KBLM	1	1	1	0.506849	0	1.185558
265	KBRI	0	1	0	0.534247	1	4.065340
266	KDSI	1	3	1	0.520548	1	3.164370
267	KIAS	1	2	1	0.561644	0	1.780316
268	KICI	1	3	1	0.534247	0	1.999948
269	KINO	0	3	0	0.602740	0	1.825647
270	KLBF	1	3	1	0.657534	0	0.693172
271	KRAH	1	2	1	0.561644	0	4.065380
272	LION	0	3	0	0.561644	0	3.317128
273	LMPI	1	1	1	0.657534	0	1.293762
274	LMSH	1	3	1	0.479452	1	4.806263
275	MAIN	1	1	1	0.575342	0	2.956867
276	MLBI	1	3	1	0.630137	1	3.898073
277	MLIA	1	1	1	0.547945	1	5.169380
278	MRAT	1	1	1	0.575342	0	3.987366
279	MYOR	1	3	1	0.602740	1	5.294341
280	MYTX	1	3	1	0.575342	0	3.989758
281	NIPS	1	3	1	0.630137	0	-0.375034
282	PICO	1	2	1	0.534247	1	1.208663
283	PRAS	1	1	1	0.479452	0	1.824346
284	PSDN	1	3	1	0.575342	1	3.079168
285	PYFA	1	3	1	0.643836	1	1.291014
286	RICY	1	1	1	0.602740	0	-0.515514
287	RMBA	1	2	1	0.684932	1	5.788321
288	ROTI	1	3	1	0.657534	1	4.944998

	289	SCCO	1	1	1	0.602740	1	5.533479
	290	SIAP	1	3	1	0.561644	0	-0.010248
	291	SIDO	1	1	1	0.698630	1	0.656385
	292	SIMA	1	1	1	0.684932	1	1.502608
	293	SIPD	1	3	1	0.616438	0	1.500501
	294	SKBM	1	3	1	0.602740	0	1.575403
	295	SKLT	1	3	1	0.589041	0	4.809088
	296	SMBR	1	3	1	0.726027	1	2.635337
	297	SMGR	1	3	1	0.643836	0	4.565598
	298	SMSM	1	3	1	0.698630	1	3.986005
	299	SPMA	1	2	1	0.698630	0	1.156320
	300	SRSN	1	3	1	0.561644	0	1.568865
	301	SSTM	1	1	1	0.493151	0	1.786420
Th.	No.	KODE	OPINI AUDIT (WAJAR TANPA PENGECEUALIA N)	TENUR E	OPIN I AUDI T t-1	DISCLOSUR E	KUALITA S AUDIT	Z (KONDISI KEUANGAN PERUSAHAAN)
	302	STAR	0	1	0	0.506849	1	1.198280
	303	STTP	1	1	1	0.671233	1	2.431151
	304	TALF	1	2	1	0.561644	0	3.286688
	305	TCID	1	3	1	0.630137	0	1.892096
	306	TIRT	1	2	1	0.575342	1	2.609763
	307	TOTO	1	3	1	0.547945	0	1.999107
	308	TRIS	0	1	0	0.561644	0	1.330414
	309	TRST	1	3	1	0.630137	0	0.019126
	310	TSPC	1	3	1	0.643836	0	2.407394
	311	ULTJ	1	3	1	0.575342	1	2.189322

312	UNIT	1	3	1	0.479452	0	1.672012
313	UNVR	1	1	1	0.616438	0	2.168044
314	VOKS	0	3	0	0.575342	0	5.041952
315	WIIM	1	3	1	0.684932	1	4.959666
316	WSBP	1	1	1	0.575342	0	0.261885
317	WTON	1	3	1	0.506849	0	1.936363
318	YPAS	1	3	1	0.561644	0	0.394590

LAMPIRAN DATA:



OUTPUT SPSS:

Descriptive

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit_Tenure	318	1,00	3,00	2,4025	,85637
Disclosure	318	,438356	,753425	,59718272	,060760893
Kondisi_Keuangan	318	-3,448275	9,116079	2,42229610	1,741100702
Valid N (listwise)	318				

Frequencies

Statistics

Opini_WTP

N	Valid	318
	Missing	0

Opini_WTP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,00	45	14,2	14,2	14,2
1,00	273	85,8	85,8	100,0
Total	318	100,0	100,0	

Frequencies

OpiniT_1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,00	45	14,2	14,2	14,2
1,00	273	85,8	85,8	100,0
Total	318	100,0	100,0	

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	318	100,0

	Missing Cases	0	,0
	Total	318	100,0
Unselected Cases		0	,0
Total		318	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	265,027	1,434
	2	259,359	1,762
	3	259,293	1,802
	4	259,293	1,803

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 259.293

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

Classification Table^{a,b}

	Observed	Predicted			
		Opini_WTP		Percentage Correct	
		,00	1,00		
Step 0	Opini_WTP	,00	0	45	,0
		1,00	0	273	100,0
	Overall Percentage				85,8

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	1,803	,161	125,559	1	,000	6,067

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	Audit_Tenure	6,089	1	,014
		OpiniT_1	318,000	1	,000
		Disclosure	,101	1	,751
		Kualitas_Audit	8,213	1	,004
		Kondisi_Keuangan	,469	1	,493
Overall Statistics			318,000	5	,000

Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients					
			Constant	Audit_Tenure	OpiniT_1	Disclosure	Kualitas_Audit	Kondisi_Keuangan
Step 1	1	80,726	-2,000	,000	4,000	,000	,000	,000
	2	27,072	-3,135	,000	6,271	,000	,000	,000
	3	9,667	-4,179	,000	8,358	,000	,000	,000
	4	3,519	-5,194	,000	10,388	,000	,000	,000
	5	1,290	-6,200	,000	12,399	,000	,000	,000
	6	,474	-7,202	,000	14,403	,000	,000	,000
	7	,174	-8,202	,000	16,405	,000	,000	,000
	8	,064	-9,203	,000	18,405	,000	,000	,000
	9	,024	-10,203	,000	20,406	,000	,000	,000
	10	,009	-11,203	,000	22,406	,000	,000	,000
	11	,003	-12,203	,000	24,406	,000	,000	,000
	12	,001	-13,203	,000	26,406	,000	,000	,000
	13	,000	-14,203	,000	28,406	,000	,000	,000
	14	,000	-15,203	,000	30,406	,000	,000	,000
	15	,000	-16,203	,000	32,406	,000	,000	,000
	16	,000	-17,203	,000	34,406	,000	,000	,000
	17	,000	-18,203	,000	36,406	,000	,000	,000

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 259.293

d. Estimation terminated at iteration number 18 because a perfect fit is detected. This solution is not unique.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	259,293	5	,000
	Block	259,293	5	,000
	Model	259,293	5	,000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	,000 ^a	,558	,980

a. Estimation terminated at iteration number 18 because a perfect fit is detected. This solution is not unique.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	,000	1	,999

Contingency Table for Hosmer and Lemeshow Test

		Opini_WTP = .00		Opini_WTP = 1.00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	32	32,000	0	,000	32
	2	13	13,000	0	,000	13
	3	0	,000	273	273,000	273

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit_Tenure	-0,652	0,282	5,354	1	0,014	5741.783
	OpiniT_1	2,719	1,003	7,352	1	0,000	1830.000
	Disclosure	3,352	3,106	1,165	1	0,751	531.853
	Kualitas_Audit	0,035	0,396	0,008	1	0,004	.000
	Kondisi_Keuangan	0,013	0,006	4,355	1	0,493	.791
	Constant	-1,803	0,161	125,559	1	0,000	.000

a. Variable(s) entered on step 1: Audit_Tenure, OpiniT_1, Disclosure, Kualitas_Audit, Kondisi_Keuangan.

Step number: 1

Observed Groups and Predicted Probabilities

320 +
 +
 I
 I
 I0
 I
 F
 I0
 I
 R 240 +0
 +
 E I0
 I

LAMPIRAN DATA:

TAHUN	No .	KODE	OPINI AUDIT (WAJAR TANPA PENGECUALIAN)	TENURE	OPINI AUDIT t-1	DISCLOSURE	KUALITAS AUDIT
2015	1	ADES	1	2	1	0.547945	0
	2	AISA	1	1	1	0.753425	0
	3	AKPI	1	3	1	0.671233	1
	4	ALDO	0	3	0	0.547945	0
	5	ALKA	1	3	1	0.575342	0
	6	ALMI	1	3	1	0.616438	0
	7	ALTO	1	1	1	0.561644	0
	8	APLI	1	3	1	0.671233	0
	9	ARNA	1	2	1	0.602740	1
	10	ASII	0	3	0	0.602740	1
	11	AUTO	0	3	0	0.575342	1
	12	BAJA	0	1	0	0.575342	1
	13	BATA	1	2	1	0.630137	1
	14	BIMA	1	1	1	0.739726	1
	15	BOLT	0	1	0	0.643836	0
	16	BRNA	1	3	1	0.698630	1
	17	BTON	1	3	1	0.506849	0
	18	BUDI	1	3	1	0.520548	1
	19	CEKA	1	3	1	0.561644	0
	20	CINT	1	1	1	0.534247	0
	21	CPIN	1	3	1	0.657534	0
	22	DAJK	1	3	1	0.561644	0

23	DLTA	1	3	1	0.657534	0
24	DPNS	0	3	0	0.630137	0
25	DVLA	1	3	1	0.479452	1
26	EKAD	1	1	1	0.575342	0
27	ETWA	1	3	1	0.630137	1
28	FASW	1	3	1	0.520548	0
29	GDST	1	1	1	0.547945	1
30	GGRM	1	3	1	0.575342	0
31	GJTL	1	3	1	0.602740	1
32	HDTX	0	3	0	0.616438	0
33	HMSP	1	3	1	0.575342	0
34	ICBP	1	3	1	0.630137	0
35	IGAR	1	2	1	0.534247	1
36	IKAI	1	1	1	0.479452	0
37	IMAS	1	3	1	0.575342	1
38	IMPC	1	2	1	0.643836	1
39	INAF	1	3	1	0.602740	0
40	INAI	0	2	0	0.630137	0
41	INCI	0	1	0	0.547945	0
42	INDF	1	3	1	0.684932	1
43	INDS	1	3	1	0.657534	1
44	INTP	1	3	1	0.602740	0
45	JECC	1	3	1	0.561644	0
46	JKSW	1	1	1	0.698630	1
47	JPFA	1	3	1	0.684932	0

48	JPRS	1	3	1	0.616438	0
49	KAEF	1	3	1	0.602740	0
50	KBLI	1	3	1	0.589041	0
51	KBLM	1	3	1	0.726027	1
52	KBRI	0	1	0	0.534247	0
53	KDSI	1	3	1	0.643836	0
54	KIAS	1	3	1	0.698630	1
55	KICI	1	3	1	0.561644	0
56	KINO	0	1	0	0.602740	1
57	KLBF	1	3	1	0.493151	0
58	KRAH	1	3	1	0.671233	0
59	LION	0	3	0	0.589041	0
60	LMPI	1	1	1	0.561644	0
61	LMSH	1	3	1	0.630137	0
62	LPIN	1	3	1	0.575342	1
63	MAIN	1	1	1	0.547945	0
64	MBTO	1	3	1	0.630137	0
65	MLBI	1	1	1	0.643836	0
66	MLIA	1	3	1	0.575342	0
67	MRAT	1	1	1	0.479452	0
68	MYOR	1	3	1	0.616438	0
69	MYTX	1	3	1	0.684932	1
70	NIPS	1	3	1	0.575342	0
71	PICO	1	1	1	0.506849	0
72	PSDN	1	3	1	0.561644	0

73	PYFA	1	3	1	0.547945	0
74	RICY	1	1	1	0.684932	0
75	RMBA	1	3	1	0.602740	0
76	ROTI	1	3	1	0.561644	0
77	SCCO	1	3	1	0.575342	1
78	SIAP	1	1	1	0.575342	1
79	SIDO	1	1	1	0.643836	0
80	SIMA	1	1	1	0.630137	0
81	SIPD	1	3	1	0.616438	0
82	SKBM	1	1	1	0.630137	0
83	SKLT	1	3	1	0.547945	0
84	SMBR	1	3	1	0.602740	1
85	SMCB	1	3	1	0.589041	0
86	SMGR	1	3	1	0.602740	0
87	SMSM	1	3	1	0.575342	1
88	SPMA	1	1	1	0.616438	1
89	SQBB	1	3	1	0.547945	0
90	SRSN	1	3	1	0.534247	0
91	SSTM	1	3	1	0.602740	0
92	STAR	0	1	0	0.602740	0
93	STTP	1	3	1	0.438356	0
94	TALF	1	1	1	0.739726	0
95	TCID	1	3	1	0.589041	0
96	TIRT	1	3	1	0.575342	0
97	TOTO	1	3	1	0.630137	0

	98	TRIS	0	1	0	0.575342	1
	99	TRST	1	3	1	0.630137	1
	100	TSPC	1	3	1	0.698630	1
	101	ULTJ	1	3	1	0.643836	1
	102	UNIT	1	2	1	0.602740	0
	103	VOKS	0	3	0	0.616438	1
	104	WIIM	1	3	1	0.547945	1
	105	WTON	1	2	1	0.616438	0
	106	YPAS	1	1	1	0.506849	0
2016	107	ADES	1	3	1	0.534247	0
	108	AISA	1	2	1	0.589041	0
	109	AKKU	1	1	1	0.561644	0
	110	AKPI	1	3	1	0.506849	1
	111	ALDO	0	1	0	0.547945	0
	112	ALKA	1	3	1	0.561644	0
	113	ALMI	1	3	1	0.589041	1
	114	ALTO	1	2	1	0.602740	0
	115	AMIN	1	2	1	0.616438	1
	116	APLI	1	3	1	0.671233	0
	117	ARNA	1	3	1	0.630137	0
	118	ASII	0	3	0	0.534247	0
	119	AUTO	0	3	0	0.602740	1
	120	BAJA	0	3	0	0.438356	0
	121	BATA	1	3	1	0.575342	0
	122	BIMA	1	2	1	0.602740	0

12	3	BOLT	0	2	0	0.739726	0
12	4	BRNA	1	3	1	0.561644	0
12	5	BTON	1	3	1	0.561644	0
12	6	BUDI	1	3	1	0.575342	0
12	7	CEKA	1	3	1	0.547945	0
12	8	CINT	1	1	1	0.753425	0
12	9	CPIN	1	3	1	0.630137	0
13	0	DAJK	1	1	1	0.671233	1
13	1	DLTA	1	3	1	0.575342	0
13	2	DPNS	0	3	0	0.589041	0
13	3	DVLA	1	3	1	0.616438	0
13	4	EKAD	1	1	1	0.561644	0
13	5	ETWA	1	1	1	0.671233	0
13	6	FASW	1	3	1	0.493151	0
13	7	GDST	1	2	1	0.602740	1
13	8	GJTL	1	3	1	0.630137	1
13	9	HDTX	0	1	0	0.575342	0
14	0	HMSP	1	3	1	0.739726	1
14	1	ICBP	1	3	1	0.698630	1
14	2	IGAR	1	3	1	0.506849	0
14	3	IKAI	1	2	1	0.520548	1
14	4	IMAS	1	3	1	0.561644	0
14	5	IMPC	1	3	1	0.534247	0
14	6	INAF	1	3	1	0.657534	0
14	7	INAI	0	3	0	0.630137	0

14	8	INCI	0	2	0	0.698630	1
14	9	INDF	1	3	1	0.561644	0
15	0	INDS	1	3	1	0.657534	0
15	1	INTP	1	3	1	0.479452	1
15	2	JECC	1	3	1	0.575342	0
15	3	JKSW	1	1	1	0.630137	1
15	4	JPFA	1	3	1	0.520548	0
15	5	JPRS	1	3	1	0.547945	1
15	6	KBLI	1	3	1	0.575342	0
15	7	KBLM	1	1	1	0.602740	1
15	8	KBRI	0	2	0	0.643836	1
15	9	KDSI	1	3	1	0.575342	0
16	0	KIAS	1	1	1	0.630137	0
16	1	KICI	1	3	1	0.534247	1
16	2	KINO	0	2	0	0.602740	0
16	3	KLBF	1	3	1	0.479452	0
16	4	KRAH	1	1	1	0.643836	1
16	5	LION	0	3	0	0.616438	0
16	6	LMPI	1	1	1	0.602740	0
16	7	LMSH	1	3	1	0.684932	1
16	8	LPIN	1	3	1	0.657534	1
16	9	MAIN	1	3	1	0.602740	0
17	0	MBTO	1	3	1	0.561644	0
17	1	MLBI	1	2	1	0.698630	1
17	2	MLIA	1	3	1	0.684932	0

17	3	MRAT	1	2	1	0.616438	0
17	4	MYOR	1	3	1	0.602740	0
17	5	MYTX	1	3	1	0.589041	0
17	6	NIPS	1	3	1	0.726027	1
17	7	PICO	1	1	1	0.643836	0
17	8	PSDN	1	3	1	0.698630	1
17	9	PYFA	1	3	1	0.561644	0
18	0	RICY	1	1	1	0.493151	0
18	1	RMBA	1	1	1	0.671233	0
18	2	ROTI	1	3	1	0.561644	0
18	3	SCCO	1	3	1	0.575342	1
18	4	SIAP	1	2	1	0.547945	0
18	5	SIDO	1	1	1	0.630137	0
18	6	SIMA	1	2	1	0.643836	0
18	7	SIPD	1	3	1	0.575342	1
18	8	SKBM	1	2	1	0.479452	0
18	9	SKLT	1	3	1	0.616438	0
19	0	SMBR	1	1	1	0.684932	1
19	1	SMCB	1	3	1	0.575342	0
19	2	SMGR	1	3	1	0.506849	0
19	3	SMSM	1	3	1	0.561644	0
19	4	SPMA	1	1	1	0.547945	0
19	5	SRSN	1	3	1	0.684932	0
19	6	STAR	0	1	0	0.506849	0
19	7	STTP	1	3	1	0.602740	0

	19 8	TALF	1	3	1	0.561644	0
	19 9	TCID	1	3	1	0.575342	1
	20 0	TIRT	1	1	1	0.575342	1
	20 1	TOTO	1	3	1	0.643836	0
	20 2	TRIS	0	1	0	0.534247	0
	20 3	TRST	1	3	1	0.630137	0
	20 4	TSPC	1	3	1	0.616438	0
	20 5	ULTJ	1	3	1	0.630137	0
	20 6	UNIT	1	3	1	0.547945	0
	20 7	VOKS	0	3	0	0.589041	0
	20 8	WIIM	1	3	1	0.602740	1
	20 9	WSBP	1	1	1	0.589041	0
	21 0	WTON	1	3	1	0.602740	0
	21 1	YPAS	1	2	1	0.575342	1
2017	21 2	ADES	1	3	1	0.616438	1
	21 3	AISA	1	3	1	0.547945	0
	21 4	AKKU	1	1	1	0.534247	0
	21 5	AKPI	1	3	1	0.602740	0
	21 6	ALDO	0	1	0	0.561644	0
	21 7	ALKA	1	3	1	0.438356	0
	21 8	ALMI	1	3	1	0.739726	0
	21 9	ALTO	1	3	1	0.589041	0
	22 0	AMIN	1	3	1	0.575342	0
	22 1	APLI	1	3	1	0.630137	0
	22 2	ARNA	1	3	1	0.630137	1

22	3	ASII	0	3	0	0.506849	1
22	4	AUTO	0	3	0	0.561644	0
22	5	BAJA	0	1	0	0.589041	1
22	6	BATA	1	3	1	0.698630	1
22	7	BIMA	1	1	1	0.643836	1
22	8	BOLT	0	3	0	0.602740	0
22	9	BRNA	1	3	1	0.602740	0
23	0	BTON	1	3	1	0.616438	0
23	1	BUDI	1	3	1	0.534247	0
23	2	CEKA	1	3	1	0.589041	0
23	3	CINT	1	1	1	0.561644	0
23	4	CPIN	1	3	1	0.506849	1
23	5	DLTA	1	3	1	0.561644	0
23	6	DPNS	0	3	0	0.616438	1
23	7	DVLA	1	3	1	0.589041	1
23	8	EKAD	1	1	1	0.602740	0
23	9	ETWA	1	2	1	0.616438	1
24	0	FASW	1	3	1	0.671233	0
24	1	GDST	1	3	1	0.630137	0
24	2	GGRM	1	3	1	0.575342	0
24	3	GJTL	1	3	1	0.602740	0
24	4	HDTX	0	2	0	0.671233	0
24	5	HMSP	1	3	1	0.561644	0
24	6	ICBP	1	3	1	0.561644	0
24	7	IGAR	1	1	1	0.561644	0

24	8	IKAI	1	1	1	0.575342	0
24	9	IMAS	1	3	1	0.547945	0
25	0	IMPC	1	3	1	0.698630	0
25	1	INAF	1	3	1	0.602740	0
25	2	INAI	0	3	0	0.630137	0
25	3	INCI	0	1	0	0.575342	0
25	4	INDF	1	3	1	0.671233	1
25	5	INDS	1	3	1	0.575342	0
25	6	INTP	1	3	1	0.616438	0
25	7	ISSP	1	1	1	0.561644	0
25	8	JECC	1	3	1	0.671233	0
25	9	JKSW	1	2	1	0.493151	0
26	0	JPFA	1	1	1	0.602740	1
26	1	JPRS	1	3	1	0.630137	1
26	2	KAEF	1	3	1	0.739726	1
26	3	KBLI	1	3	1	0.698630	1
26	4	KBLM	1	1	1	0.506849	0
26	5	KBRI	0	1	0	0.534247	1
26	6	KDSI	1	3	1	0.520548	1
26	7	KIAS	1	2	1	0.561644	0
26	8	KICI	1	3	1	0.534247	0
26	9	KINO	0	3	0	0.602740	0
27	0	KLBF	1	3	1	0.657534	0
27	1	KRAH	1	2	1	0.561644	0
27	2	LION	0	3	0	0.561644	0

27	3	LMPI	1	1	1	0.657534	0
27	4	LMSH	1	3	1	0.479452	1
27	5	MAIN	1	1	1	0.575342	0
27	6	MLBI	1	3	1	0.630137	1
27	7	MLIA	1	1	1	0.547945	1
27	8	MRAT	1	1	1	0.575342	0
27	9	MYOR	1	3	1	0.602740	1
28	0	MYTX	1	3	1	0.575342	0
28	1	NIPS	1	3	1	0.630137	0
28	2	PICO	1	2	1	0.534247	1
28	3	PRAS	1	1	1	0.479452	0
28	4	PSDN	1	3	1	0.575342	1
28	5	PYFA	1	3	1	0.643836	1
28	6	RICY	1	1	1	0.602740	0
28	7	RMBA	1	2	1	0.684932	1
28	8	ROTI	1	3	1	0.657534	1
28	9	SCCO	1	1	1	0.602740	1
29	0	SIAP	1	3	1	0.561644	0
29	1	SIDO	1	1	1	0.698630	1
29	2	SIMA	1	1	1	0.684932	1
29	3	SIPD	1	3	1	0.616438	0
29	4	SKBM	1	3	1	0.602740	0
29	5	SKLT	1	3	1	0.589041	0
29	6	SMBR	1	3	1	0.726027	1
29	7	SMGR	1	3	1	0.643836	0

29	8	SMSM	1	3	1	0.698630	1
29	9	SPMA	1	2	1	0.698630	0
30	0	SRSN	1	3	1	0.561644	0
30	1	SSTM	1	1	1	0.493151	0
30	2	STAR	0	1	0	0.506849	1
30	3	STTP	1	1	1	0.671233	1
30	4	TALF	1	2	1	0.561644	0
30	5	TCID	1	3	1	0.630137	0
30	6	TIRT	1	2	1	0.575342	1
30	7	TOTO	1	3	1	0.547945	0
30	8	TRIS	0	1	0	0.561644	0
30	9	TRST	1	3	1	0.630137	0
31	0	TSPC	1	3	1	0.643836	0
31	1	ULTJ	1	3	1	0.575342	1
31	2	UNIT	1	3	1	0.479452	0
31	3	UNVR	1	1	1	0.616438	0
31	4	VOKS	0	3	0	0.575342	0
31	5	WIIM	1	3	1	0.684932	1
31	6	WSBP	1	1	1	0.575342	0
31	7	WTON	1	3	1	0.506849	0
31	8	YPAS	1	3	1	0.561644	0

OUTPUT SPSS:

Descriptive

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit_Tenure	318	1,00	3,00	2,4025	,85637
Disclosure	318	,438356	,753425	,59718272	,060760893
Kondisi_Keuangan	318	-3,448275	9,116079	2,42229610	1,741100702
Valid N (listwise)	318				

Frequencies

Statistics

Opini_WTP

N	Valid	318
	Missing	0

Opini_WTP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,00	45	14,2	14,2	14,2
1,00	273	85,8	85,8	100,0
Total	318	100,0	100,0	

Frequencies

OpiniT_1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ,00	45	14,2	14,2	14,2
1,00	273	85,8	85,8	100,0
Total	318	100,0	100,0	

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	318	100,0

	Missing Cases	0	,0
	Total	318	100,0
Unselected Cases		0	,0
Total		318	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	265,027	1,434
	2	259,359	1,762
	3	259,293	1,802
	4	259,293	1,803

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 259.293
 c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed	Predicted		
		Opini_WTP		Percentage Correct
		,00	1,00	
Step 0	Opini_WTP ,00	0	45	,0
	1,00	0	273	100,0
	Overall Percentage			85,8

- 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	1,803	,161	125,559	1	,000	6,067

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	Audit_Tenure	6,089	1	,014
		OpiniT_1	318,000	1	,000
		Disclosure	,101	1	,751
		Kualitas_Audit	8,213	1	,004
		Kondisi_Keuangan	,469	1	,493
	Overall Statistics		318,000	5	,000

Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients					Kondisi_Keuangan
			Constant	Audit_Tenure	OpiniT_1	Disclosure	Kualitas_Audit	
Step 1	1	80,726	-2,000	,000	4,000	,000	,000	,000
	2	27,072	-3,135	,000	6,271	,000	,000	,000
	3	9,667	-4,179	,000	8,358	,000	,000	,000
	4	3,519	-5,194	,000	10,388	,000	,000	,000
	5	1,290	-6,200	,000	12,399	,000	,000	,000
	6	,474	-7,202	,000	14,403	,000	,000	,000
	7	,174	-8,202	,000	16,405	,000	,000	,000
	8	,064	-9,203	,000	18,405	,000	,000	,000
	9	,024	-10,203	,000	20,406	,000	,000	,000
	10	,009	-11,203	,000	22,406	,000	,000	,000
	11	,003	-12,203	,000	24,406	,000	,000	,000
	12	,001	-13,203	,000	26,406	,000	,000	,000
	13	,000	-14,203	,000	28,406	,000	,000	,000
	14	,000	-15,203	,000	30,406	,000	,000	,000
	15	,000	-16,203	,000	32,406	,000	,000	,000
	16	,000	-17,203	,000	34,406	,000	,000	,000
	17	,000	-18,203	,000	36,406	,000	,000	,000

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 259.293

d. Estimation terminated at iteration number 18 because a perfect fit is detected. This solution is not unique.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	259,293	5	,000
	Block	259,293	5	,000
	Model	259,293	5	,000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	,000 ^a	,558	,980

a. Estimation terminated at iteration number 18 because a perfect fit is detected. This solution is not unique.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	,000	1	,999

Contingency Table for Hosmer and Lemeshow Test

		Opini_WTP = .00		Opini_WTP = 1.00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	32	32,000	0	,000	32
	2	13	13,000	0	,000	13
	3	0	,000	273	273,000	273

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit_Tenure	-0,652	0,282	5,354	1	0,014	5741.783
	OpiniT_1	2,719	1,003	7,352	1	0,000	1830.000
	Disclosure	3,352	3,106	1,165	1	0,751	531.853
	Kualitas_Audit	0,035	0,396	0,008	1	0,004	.000
	Kondisi_Keuangan	0,013	0,006	4,355	1	0,493	.791
	Constant	-1,803	0,161	125,559	1	0,000	.000

a. Variable(s) entered on step 1: Audit_Tenure, OpiniT_1, Disclosure, Kualitas_Audit, Kondisi_Keuangan.

Step number: 1

Observed Groups and Predicted Probabilities

320 +
+
I
I
I
F
I
R 240 +0
+
E
I



9.39% PLAGIARISM
APPROXIMATELY

0.56% IN QUOTES

Report #11184778

BAB I PENDAHULUAN 1.1 Latar Belakang Masalah Di zaman modern seperti saat ini, sering sekali terjadi kasus-kasus manipulasi yang dilakukan oleh perusahaan-perusahaan besar yang pada akhirnya membawa mereka kepada kebangkrutan, contohnya saja yang dialami oleh perusahaan Enron, Worldcom dan Xerox di Amerika yang melibatkan banyak pihak dan juga menimbulkan dampak negatif yang besar bagi perekonomian dunia. Untuk kasus-kasus seperti ini auditor dianggap memiliki peran dalam memberikan informasi yang salah, sehingga banyak sekali pihak yang merasa dirugikan. Di Indonesia sendiri perusahaan yang mengalami kasus-kasus semacam itu dan juga berakhir dengan kebangkrutan adalah PT Surabaya Agung Industri Pulp dan Kertas Tbk, Suryainti Permata Tbk, PT Aqua Golden Mississippi, Aifa Retailindo Tbk, dsb. Selain itu ada satu kasus lagi yang baru-baru ini terjadi di Indonesia, yaitu kasus yang menimpa bank PT Dwi Aneka Jaya Kemasan Tbk (DAJK) yang telah dinyatakan pailit oleh Pengadilan Niaga Jakarta Pusat. Hal itu lantaran pengadilan mengabulkan pengajuan pembatalan perjanjian damai oleh PT Bank Mandiri Tbk (BMRI) selaku kreditur. Menanggapi hal itu PT Bursa Efek Indonesia langsung menghentikan perdagangan saham DAJK sejak 23 November 2017. DAJK diketahui memiliki utang terhadap beberapa perbankan yang jumlahnya mencapai Rp 870,17 miliar.