

## LAMPIRAN

DATA:

TAHUN	NO	KODE	KUALITAS AUDIT	TENURE	SIZE	DEWAN KOMISARIS (DUMMY) PERGANTIAN 1, SAMA 0	LEVERAGE	SPELIALIS AUDITOR
2015	1	ADES	0	3	11,81506	0	0,49731	1
	2	ADMG	1	5	12,62326	0	0,36247	1
	3	AISA	0	5	12,95718	0	0,56220	1
	4	AKPI	1	5	12,45987	0	0,61585	1
	5	ALDO	0	2	11,56349	0	0,53299	0
	6	ALKA	0	5	11,16025	0	0,57109	0
	7	ALMI	0	5	12,34025	0	0,74184	1
	8	ALTO	0	4	12,07197	0	0,57045	0
	9	AMIN	0	5	11,29880	0	0,35890	0
	10	APLI	1	1	11,48942	0	0,28209	1
	11	ARNA	1	2	12,15557	0	0,37466	1
	12	ASII	1	5	14,38994	1	0,48445	1
	13	AUTO	1	5	13,15652	1	0,29260	1
	14	BAJA	0	2	11,97712	0	0,82963	0
	15	BATA	1	5	11,90051	1	0,31194	1
	16	BIMA	0	1	10,99808	0	1,12066	0
	17	BOLT	0	5	11,96313	0	0,17209	1
	18	BRAM	1	5	12,46514	0	0,37316	1
	19	BRNA	0	5	12,26026	0	0,54530	1
	20	BRPT	1	5	13,35278	0	0,46921	1
	21	BTON	0	5	11,26273	0	0,18574	1
	22	BUDI	0	5	12,51401	0	0,66158	1
	23	CEKA	1	5	12,17197	0	0,56933	1
	24	CINT	0	5	11,58298	0	0,17694	0
	25	CNTX	1	1	11,50439	0	0,91952	1
	26	CPIN	1	5	13,39243	0	0,49113	1
	27	CTBN	1	5	12,36301	0	0,41949	1
	28	DAJK	0	5	12,30054	0	0,61312	1
	29	DLTA	1	5	12,01633	0	0,18174	1

30	DPNS	0	5	11,43852	0	0,12091	1
31	DVLA	1	5	12,13871	0	0,29264	1
32	EKAD	0	4	11,59072	0	0,25079	0
33	ERTX	0	2	11,72420	0	0,67662	1
34	ESTI	1	1	11,75463	0	0,77085	1
35	ETWA	0	3	12,12474	1	0,94314	1
36	FASW	1	5	12,84470	0	0,65035	1
37	FPNI	1	4	12,36760	0	0,58784	1
38	GDST	0	3	12,07333	0	0,32056	1
39	GDYR	1	5	12,07670	1	0,53500	1
40	GGRM	1	5	13,80281	0	0,40150	1
41	GJTL	1	5	13,24327	0	0,69193	1
42	HDTX	0	5	12,68827	0	0,71385	0
43	HMSP	1	5	13,57991	1	0,15771	1
44	ICBP	1	5	13,42424	1	0,38304	1
45	IGAR	0	2	11,58426	1	0,19136	0
46	IKAI	0	1	11,59111	1	0,82301	0
47	IKBI	1	3	11,89636	0	0,19090	1
48	IMAS	1	5	13,39552	0	0,73062	1
49	IMPC	0	5	12,22408	0	0,34524	1
50	INAF	0	1	12,18574	0	0,61355	1
51	INAI	0	5	12,12394	0	0,81972	1
52	INCI	0	3	11,22929	0	0,09139	1
53	INDF	1	5	13,96299	0	0,53043	1
54	INDR	1	5	12,90572	0	0,63119	1
55	INDS	0	1	12,40721	0	0,24859	1
56	INKP	0	1	13,84747	1	0,62718	0
57	INRU	0	2	12,52362	0	0,62522	0
58	INTP	1	5	13,44151	0	0,13649	1
59	IPOL	0	5	12,44837	0	0,45437	1
60	ISSP	0	1	12,73627	0	0,53134	1
61	JECC	0	5	12,13305	0	0,72929	1
62	JKSW	0	1	11,42371	0	2,66063	0
63	JPFA	0	5	13,23450	0	0,64395	1
64	JPRS	0	5	11,56022	0	0,08480	1
65	KAEF	0	5	12,51004	1	0,42461	1
66	KBLI	1	5	12,19084	0	0,33795	1
67	KBLM	0	1	11,81583	1	0,54694	1

68	KBRI	0	1	12,16314	0	0,64198	1
69	KDSI	0	5	12,07081	0	0,67809	1
70	KIAS	0	2	12,32723	0	0,14635	1
71	KICI	0	5	11,12656	1	0,30232	1
72	KINO	0	3	12,50667	0	0,44675	1
73	KLBF	1	4	13,13661	0	0,20138	1
74	KRAH	0	4	11,72717	0	0,66905	1
75	KRAS	1	5	13,56845	1	0,51701	1
76	LION	0	5	11,80573	0	0,28894	1
77	LMPI	0	4	11,89932	0	0,49412	1
78	LMSH	0	5	11,12640	0	0,15952	1
79	LPIN	0	5	11,51062	0	0,64052	1
80	MAIN	0	5	12,59792	0	0,60915	0
81	MASA	1	5	12,77701	0	0,42274	1
82	MBTO	0	5	11,81218	0	0,33085	1
83	MERK	1	5	11,80730	0	0,26199	1
84	MLBI	1	1	12,32240	0	0,63516	1
85	MLIA	1	4	12,85283	0	0,84351	1
86	MRAT	0	4	11,69644	0	0,24153	1
87	MYOR	0	5	13,05472	0	0,54204	1
88	MYTX	0	3	12,28877	0	1,29209	1
89	NIKL	0	1	12,05584	0	0,67051	1
90	NIPS	0	2	12,18969	0	0,60652	0
91	PBRX	0	5	12,64625	0	0,51256	1
92	PICO	0	1	11,78232	0	0,59212	0
93	POLY	0	5	12,36641	1	4,98033	1
94	PRAS	0	2	12,18519	0	0,52958	0
95	PSDN	1	5	11,79267	0	0,47724	1
96	PTSN	0	5	11,80288	1	0,22748	0
97	PYFA	0	5	11,20399	0	0,36717	1
98	RICY	0	2	12,07853	0	0,66610	0
99	RMBA	1	5	13,10268	0	1,24857	1
100	ROTI	1	5	12,43238	0	0,56083	1
101	SCCO	0	1	12,24874	0	0,47982	1
102	SCPI	1	5	12,17919	1	0,93323	1
103	SIAP	0	1	11,44402	0	0,91289	0
104	SIDO	0	1	12,44655	0	0,07074	0
105	SIMA	0	2	10,60293	1	0,28288	0

	106	SIPD	0	5	12,35156	0	0,67320	1
	107	SKBM	0	1	11,88337	0	0,54991	1
	108	SKLT	0	5	11,57647	0	0,59682	1
	109	SMBR	0	5	12,51437	0	0,09769	1
	110	SMCB	0	5	13,23859	0	0,51218	1
	111	SMGR	1	2	13,58153	0	0,28077	1
	112	SMSM	1	2	12,34637	0	0,35127	1
	113	SOBI	0	1	12,45192	1	0,59500	0
	114	SPMA	0	5	12,33954	0	0,63602	1
	115	SRIL	0	3	12,89395	0	0,64672	1
	116	SRSN	0	5	11,75897	0	0,40760	1
	117	SSTM	0	2	11,85847	0	0,66187	1
	118	STAR	0	5	11,86274	0	0,32831	0
	119	STTP	0	5	12,28320	0	0,47446	1
	120	SULI	1	5	11,92950	0	1,25418	1
	121	TALF	0	5	11,63770	0	0,19347	0
	122	TBMS	1	5	12,11640	0	0,83396	1
	123	TCID	1	5	12,31850	0	0,17637	1
	124	TFCO	1	5	12,49834	0	0,09410	1
	125	TIRT	0	1	11,88262	1	0,88055	0
	126	TKIM	0	1	13,42876	1	0,64375	0
	127	TOTO	1	5	12,38731	0	0,38860	1
	128	TPIA	1	5	13,27007	1	0,52381	1
	129	TRIS	0	2	11,75917	0	0,42681	0
	130	TRST	1	5	12,52600	0	0,41713	1
	131	TSPC	0	5	12,79829	0	0,30989	1
	132	ULTJ	0	1	12,54900	0	0,20974	1
	133	UNIC	1	5	12,34723	0	0,36697	1
	134	UNIT	0	1	11,66327	1	0,47241	0
	135	UNVR	1	3	13,19673	0	0,69311	1
	136	VOKS	0	1	12,18646	0	0,66825	0
	137	WIIM	0	2	12,12798	0	0,29716	1
	138	WTON	0	5	12,64895	0	0,49206	1
	139	YPAS	0	1	11,44590	0	0,46130	0
2016	140	ADES	0	2	11,88507	0	0,49916	1
	141	ADMG	1	5	12,58075	1	0,35549	1
	142	AISA	0	5	12,96635	1	0,53921	1
	143	AKKU	0	1	12,02945	1	0,27118	0

144	AKPI	1	5	12,41762	0	0,57184	1
145	ALDO	0	2	11,61313	1	0,51042	0
146	ALKA	0	5	11,13551	1	0,55274	0
147	ALMI	0	5	12,33305	0	0,81250	1
148	ALTO	0	3	12,06636	0	0,58729	0
149	AMFG	1	5	12,74075	1	0,34617	1
150	AMIN	0	5	11,40218	0	0,40042	0
151	APLI	1	5	11,49758	1	0,21613	1
152	ARGO	0	5	12,06505	0	1,49064	1
153	ARNA	1	3	12,18843	0	0,38564	1
154	ASII	1	5	14,41806	1	0,46571	1
155	AUTO	1	5	13,16472	1	0,27892	1
156	BAJA	0	3	11,99239	1	0,80002	0
157	BATA	1	5	11,90566	1	0,30766	1
158	BIMA	0	3	10,96398	0	2,05578	0
159	BOLT	0	5	11,97227	0	0,13198	1
160	BRAM	1	5	12,47138	1	0,33208	1
161	BRNA	0	5	12,31988	1	0,50766	1
162	BRPT	1	5	13,41003	0	0,43656	1
163	BTON	0	5	11,24869	0	0,19041	1
164	BUDI	0	5	12,46714	0	0,60264	0
165	CEKA	1	5	12,15411	1	0,37732	1
166	CINT	0	5	11,60134	0	0,18257	0
167	CNTX	1	5	11,58574	0	0,96897	1
168	CPIN	1	5	13,38390	1	0,41511	1
169	CTBN	1	5	12,20542	1	0,26173	1
170	DAJK	0	4	12,18350	1	0,74248	0
171	DLTA	1	5	12,07838	1	0,15480	1
172	DPNS	0	5	11,47148	0	0,11098	1
173	DVLA	1	5	12,18508	1	0,29502	1
174	EKAD	0	3	11,84665	0	0,15730	1
175	ERTX	0	3	11,72147	1	0,62017	1
176	ETWA	0	1	12,06406	1	0,99387	0
177	FASW	1	5	12,93365	1	0,63202	1
178	FPNI	1	3	12,31114	0	0,52155	1
179	GDST	0	2	12,09955	0	0,33833	1
180	GDYR	1	5	12,05247	1	0,50127	1
181	GGRM	1	5	13,79901	0	0,37151	1

182	GJTL	1	5	13,27179	1	0,68723	1
183	HDTX	0	4	12,67611	0	0,75157	0
184	HMSP	1	5	13,62847	1	0,19604	1
185	ICBP	1	5	13,46093	1	0,35988	1
186	IGAR	0	3	11,64292	1	0,14954	0
187	IKAI	0	3	11,42329	0	1,23337	0
188	IKBI	1	2	11,91279	0	0,19373	1
189	IMAS	1	5	13,40881	0	0,73824	1
190	IMPC	0	5	12,35718	1	0,46150	1
191	INAF	0	5	12,14039	0	0,58328	1
192	INAI	0	5	12,12679	0	0,80731	1
193	INCI	0	2	11,43032	0	0,09848	1
194	INDF	1	5	13,91474	1	0,46527	1
195	INDR	1	5	12,92766	0	0,64646	1
196	INDS	0	5	12,39397	0	0,16519	1
197	INKP	0	2	13,83751	0	0,59013	0
198	INRU	0	3	12,53075	1	0,52126	0
199	INTP	1	5	13,47930	1	0,13306	1
200	IPOL	0	5	12,45162	0	0,44871	1
201	ISSP	0	2	12,78117	0	0,56221	1
202	JECC	0	5	12,20063	0	0,70367	1
203	JKSW	0	1	11,43645	0	2,61707	0
204	JPFA	0	5	13,28445	1	0,51312	0
205	JPRS	0	5	11,54570	0	0,12270	1
206	KAEF	0	5	12,66394	1	0,50756	1
207	KBLI	1	5	12,27217	1	0,29394	1
208	KBLM	0	1	11,80556	0	0,49826	1
209	KBRI	0	2	12,10165	0	0,66832	1
210	KDSI	0	5	12,05777	0	0,63250	1
211	KIAS	1	1	12,26944	0	0,18263	1
212	KICI	0	4	12,51022	1	0,36522	1
213	KINO	0	2	12,51647	1	0,40567	1
214	KLBF	1	3	13,18259	0	0,18141	1
215	KRAH	0	3	11,77722	0	0,70245	0
216	KRAS	1	5	13,59513	1	0,53269	1
217	LION	0	5	11,83621	0	0,31380	1
218	LMPI	0	3	11,90868	0	0,49631	1
219	LMSH	0	5	11,21173	1	0,27951	1



220	LPIN	0	5	11,67928	1	0,89202	1
221	MAIN	0	5	12,59326	0	0,53120	1
222	MASA	1	5	12,78515	0	0,44408	1
223	MBTO	0	5	11,85123	0	0,37894	1
224	MERK	1	5	11,87153	0	0,21677	1
225	MLBI	1	2	12,35699	1	0,63929	1
226	MLIA	1	3	12,88782	1	0,79115	1
227	MRAT	0	3	11,68398	0	0,23590	1
228	MYOR	0	5	13,11134	0	0,51516	0
229	MYTX	0	5	12,20945	0	1,57106	1
230	NIKL	1	5	12,07798	1	0,66568	1
231	PBRX	0	4	12,71559	0	0,56181	1
232	PICO	0	2	11,80521	0	0,58369	0
233	POLY	0	5	12,36389	1	5,05610	1
234	PRAS	0	3	12,20316	0	0,56592	0
235	PSDN	1	5	11,81544	0	0,57130	1
236	PTSN	0	4	11,81968	0	0,23819	0
237	PYFA	0	5	11,22288	1	0,36845	1
238	RICY	0	1	12,11015	0	0,67991	0
239	RMBA	1	4	13,12940	1	0,29913	1
240	ROTI	1	5	12,46533	0	0,50585	1
241	SCCO	0	2	12,38915	1	0,50186	0
242	SIAP	0	2	11,35928	0	1,00446	0
243	SIDO	0	2	12,47532	0	0,07689	1
244	SIMA	0	2	10,60417	0	0,29656	0
245	SIPD	0	5	12,40946	0	0,55484	1
246	SKBM	0	2	12,00072	1	0,63222	1
247	SKLT	0	5	11,75453	1	0,47883	1
248	SMBR	0	1	12,64037	0	0,28568	0
249	SMCB	1	5	13,29586	0	0,59214	1
250	SMGR	1	3	13,64569	1	3,08692	1
251	SMSM	1	3	12,35310	0	0,29923	1
252	SPMA	0	5	12,33422	0	0,48512	1
253	SQBI	1	1	11,68055	1	0,25959	1
254	SRIL	0	2	12,97643	0	0,65042	1
255	SRSN	0	5	11,85561	0	0,43937	1
256	SSTM	0	1	11,82670	0	0,60800	0
257	STAR	0	4	11,83897	0	0,29001	0

	258	STTP	0	5	12,36855	1	0,49987	1
	259	SULI	1	5	11,96176	0	1,16864	1
	260	TALF	0	5	11,94531	0	0,14719	0
	261	TBMS	1	5	12,11327	0	0,77709	1
	262	TCID	1	5	12,33947	0	0,18395	1
	263	TFCO	1	5	12,50824	1	0,09516	1
	264	TIRT	0	1	11,91169	0	0,84460	0
	265	TKIM	0	2	13,39642	0	0,62386	0
	266	TOTO	1	5	12,41186	0	0,40968	1
	267	TPIA	1	5	13,32823	1	0,46382	1
	268	TRIS	0	1	11,80598	0	0,45814	0
	269	TRST	1	5	12,51727	1	0,41276	1
	270	TSPC	0	5	12,81861	0	0,29617	1
	271	ULTJ	0	5	12,62728	0	0,17691	1
	272	UNIC	1	5	12,35586	0	0,28965	1
	273	UNIT	0	2	11,63640	0	0,43633	0
	274	UNVR	1	2	13,22390	0	0,71908	1
	275	VOKS	0	5	12,22225	0	0,59895	0
	276	WIIM	0	3	12,13150	1	0,26783	1
	277	WSBP	0	5	13,13781	0	0,46080	1
	278	WTON	0	2	12,66860	1	0,46583	1
	279	YPAS	0	2	11,44756	1	0,49332	0
2017	280	ADES	0	3	11,92440	0	0,49656	1
	281	ADMG	1	5	12,57300	0	0,35957	1
	282	AGII	0	5	12,80642	0	0,46406	1
	283	AISA	0	5	12,94075	0	0,60974	1
	284	AKPI	1	5	12,43859	0	0,58963	1
	285	ALDO	0	3	11,69784	0	0,53996	0
	286	ALKA	0	5	11,48460	0	0,74283	0
	287	ALMI	0	5	12,37590	0	0,84056	1
	288	ALTO	0	2	12,04508	0	0,62206	0
	289	AMFG	1	5	12,79712	1	0,43379	1
	290	AMIN	0	5	11,55739	0	0,49533	1
	291	APLI	1	5	11,60064	1	0,43019	1
	292	ARGO	0	5	11,99326	1	1,73427	0
	293	ARNA	1	4	12,20449	1	0,35717	1
	294	ASII	1	5	14,47077	1	0,47123	1
	295	AUTO	1	5	13,16915	1	0,27118	1



296	BAJA	0	1	11,97610	0	0,81825	1
297	BATA	1	5	11,93232	0	0,32299	1
298	BELL	0	5	11,66835	1	0,48305	0
299	BIMA	0	2	10,95098	1	1,94750	0
300	BOLT	0	5	12,07511	0	0,39378	1
301	BRAM	1	4	12,48356	1	0,28709	1
302	BRNA	0	5	12,29334	1	0,56586	0
303	BRPT	1	5	13,56145	0	0,44635	1
304	BTON	0	5	11,26364	0	0,15729	1
305	BUDI	0	5	12,46827	0	0,59356	1
306	CAMP	0	5	12,08321	1	0,30819	0
307	CEKA	1	5	12,14384	1	0,35156	1
308	CINT	0	4	11,67813	0	0,19788	1
309	CLEO	0	5	11,82015	1	0,54916	1
310	CPIN	1	5	13,38957	1	0,35966	1
311	CTBN	1	5	12,17450	1	0,29542	1
312	DLTA	1	4	12,12738	1	0,14632	1
313	DPNS	0	5	11,48924	0	0,13179	1
314	DVLA	1	5	12,21508	1	0,31970	1
315	EKAD	0	2	11,90133	0	0,16812	1
316	ERTX	0	4	11,77275	0	0,69832	1
317	ESTI	1	5	11,78930	1	0,76100	1
318	ETWA	0	2	12,04711	0	1,10884	0
319	FASW	1	5	12,97173	1	0,64905	1
320	FPNI	1	2	12,28298	1	0,50014	1
321	GDST	0	3	12,10956	1	0,34319	1
322	GDYR	1	5	12,09260	1	0,56710	1
323	GGRM	1	5	13,82452	0	0,36807	1
324	GJTL	1	5	13,25986	0	0,68724	1
325	GMFI	1	5	12,73171	1	0,43283	1
326	HDTX	0	3	12,60585	1	0,91734	1
327	HMSP	1	5	13,63489	0	0,20927	1
328	HOKI	0	5	11,76115	0	0,17502	1
329	HRTA	0	5	12,15182	1	0,29745	1
330	ICBP	1	5	13,49996	0	0,35722	1
331	IGAR	1	1	11,71014	1	0,13854	1
332	IIKP	0	1	11,49683	0	0,07975	1
333	IKAI	0	2	11,36140	1	1,45873	1

334	IKBI	1	3	11,91066	1	0,19905	1
335	IMAS	1	5	13,49659	0	0,70419	1
336	IMPC	0	5	12,36072	1	0,43826	1
337	INAF	0	5	12,15559	1	0,63803	0
338	INAI	0	5	12,08419	0	0,77148	1
339	INCF	0	5	11,76340	1	0,75410	0
340	INCI	0	1	11,48257	0	0,11656	1
341	INDF	1	5	13,94418	0	0,46831	1
342	INDR	1	5	12,90315	0	0,64467	1
343	INDS	0	5	12,38643	0	0,11903	1
344	INKP	0	3	13,88277	1	0,57852	0
345	INRU	0	5	12,52838	0	0,51770	0
346	INTP	1	5	13,46035	1	0,14922	1
347	IPOL	0	5	12,45908	0	0,44598	1
348	ISSP	0	1	12,79722	0	0,54685	1
349	JECC	0	5	12,28510	1	0,71610	1
350	JKSW	0	2	11,40191	0	2,76685	0
351	JPFA	1	4	13,32405	0	0,53551	1
352	JPRS	0	5	11,55316	1	0,18528	1
353	KAEF	0	4	12,78506	0	0,57801	1
354	KBLI	1	5	12,47911	1	0,40714	1
355	KBRI	0	1	12,06864	0	0,74978	1
356	KDSI	0	5	12,12329	0	0,63446	1
357	KIAS	1	2	12,24738	1	0,19284	1
358	KICI	0	3	11,17441	0	0,38764	1
359	KINO	0	3	12,51022	0	0,36522	1
360	KLBF	1	2	13,22053	1	0,16383	1
361	KMTR	0	5	12,55107	1	0,55459	1
362	KRAH	0	2	11,81020	0	0,80586	1
363	KRAS	1	5	13,61431	1	0,54968	1
364	LION	0	5	11,83374	0	0,33673	1
365	LMPI	0	2	11,92145	0	0,54915	1
366	LMSH	0	5	11,20727	0	0,19571	1
367	LPIN	0	5	11,42832	1	0,13671	1
368	MAIN	1	4	12,60983	0	0,58226	1
369	MARK	0	5	11,35717	0	0,26694	1
370	MASA	1	5	12,81797	1	0,48755	1
371	MBTO	0	5	11,89247	0	0,47130	1

372	MDKI	0	5	11,93824	1	0,12103	1
373	MERK	1	5	11,92789	1	0,27340	1
374	MLBI	1	2	12,39969	1	0,57575	1
375	MLIA	1	2	12,71489	0	0,66177	1
376	MRAT	0	2	11,69667	0	0,26264	1
377	MYOR	0	3	13,17365	0	0,50694	1
378	MYTX	0	5	12,53892	1	0,89907	1
379	NIKL	1	4	12,10079	0	0,66979	1
380	NIPS	0	5	12,27829	0	0,53660	0
381	PBID	0	5	12,26095	1	0,27624	1
382	PBRX	0	3	12,75842	0	0,59049	1
383	PCAR	0	5	11,14863	1	0,31917	1
384	PICO	0	3	11,85748	0	0,61168	1
385	POLY	0	5	12,36468	1	5,07330	0
386	PRAS	0	1	12,18815	0	0,56141	0
387	PSDN	1	5	11,83947	0	0,56658	1
388	PTSN	0	3	11,82739	0	0,24810	0
389	PYFA	0	5	11,20293	0	0,31779	1
390	RICY	0	3	12,13813	0	0,68695	0
391	RMBA	1	3	13,14871	1	0,36638	1
392	ROTI	1	5	12,65892	0	0,38150	1
393	SCCO	0	4	12,60360	0	0,32036	1
394	SCPI	1	5	12,13165	0	0,73625	1
395	SIDO	1	1	12,49944	0	0,08306	1
396	SIPD	0	5	12,35019	0	0,64669	1
397	SKBM	0	3	12,21033	1	0,36955	1
398	SKLT	0	5	11,80365	1	0,51662	1
399	SMBR	0	3	12,70418	1	0,32557	1
400	SMCB	1	4	13,29066	0	0,64906	1
401	SMGR	1	5	13,68987	1	0,37833	1
402	SMSM	1	5	12,38798	1	0,25177	1
403	SPMA	0	2	12,33759	0	0,45049	1
404	SQBB	1	5	11,69315	0	0,27145	1
405	SRIL	0	3	13,07660	0	0,62934	1
406	SRSN	0	5	11,81473	1	0,36343	1
407	SSTM	0	3	11,78222	0	0,64919	0
408	STAR	0	3	11,78867	1	0,20241	1
409	STTP	0	4	12,36967	0	0,40883	1

	410	SULI	1	5	11,91660	1	0,98948	1
	411	TALF	0	3	11,96437	0	0,16833	0
	412	TBMS	1	5	12,21701	0	0,77844	1
	413	TCID	1	4	12,37324	1	0,21318	1
	414	TFCO	1	5	12,52005	0	0,11010	1
	415	TIRT	0	2	11,93414	0	0,85590	0
	416	TKIM	0	3	13,41177	1	0,61380	0
	417	TOTO	1	5	12,45125	0	0,40074	1
	418	TPIA	1	5	13,47528	0	0,44136	1
	419	TRIS	0	2	11,73637	0	0,34633	1
	420	TRST	1	5	12,52282	0	0,40725	1
	421	TSPC	0	5	12,87128	0	0,31647	1
	422	ULTJ	0	5	12,71491	0	0,18859	1
	423	UNIC	1	5	12,34976	0	0,29201	1
	424	UNIT	0	1	11,62980	1	0,42480	0
	425	UNVR	1	3	13,27661	0	0,72637	1
	426	VOKS	0	5	12,32432	1	0,61419	0
	427	WIIM	0	5	12,08839	0	0,20202	1
	428	WOOD	0	5	12,58467	0	0,50231	1
	429	WSBP	1	4	13,17376	1	0,50959	1
	430	WTON	0	3	12,84930	1	0,61121	1
	431	YPAS	0	3	11,48222	0	0,58130	1
2018	432	ADES	0	5	11,94511	0	0,45316	1
	433	ADMG	1	5	12,44821	1	0,13148	1
	434	AGII	0	4	12,82268	1	0,19523	1
	435	AISA	0	5	12,25921	1	2,89987	1
	436	AKPI	1	5	12,48720	0	0,59815	1
	437	ALDO	0	2	11,72109	0	0,48380	0
	438	ALKA	0	4	11,81222	0	0,84478	0
	439	ALMI	0	5	12,44431	1	0,88237	1
	440	ALTO	0	3	12,04526	0	0,65119	0
	441	AMFG	0	5	12,92596	0	0,57348	1
	442	AMIN	0	5	11,60716	0	0,48799	0
	443	APLI	1	5	11,70172	1	0,59421	1
	444	ARGO	0	5	11,94608	1	1,90660	0
	445	ARNA	1	5	12,21825	0	0,33656	1
	446	ASII	1	5	14,53746	1	0,49418	1
	447	AUTO	1	5	12,77914	0	0,76925	1

448	BAJA	0	2	11,95481	0	0,91509	1
449	BATA	1	5	11,94293	1	0,27376	1
450	BELL	0	4	11,71178	1	0,49472	1
451	BIMA	0	3	10,99207	0	1,82337	0
452	BOLT	0	5	12,11806	1	0,43763	1
453	BRAM	1	3	12,47188	0	0,25654	1
454	BRNA	0	5	12,39117	0	0,54363	0
455	BRPT	1	5	13,84773	0	0,00062	1
456	BTON	0	4	11,33719	0	0,15738	1
457	BUDI	0	5	12,53058	0	0,63852	1
458	CAKK	0	5	11,51705	1	0,32840	0
459	CAMP	0	5	12,00185	0	0,05729	0
460	CEKA	1	5	12,06780	0	0,16451	1
461	CINT	0	3	11,69142	0	0,20901	1
462	CLEO	0	5	11,92113	0	0,23797	1
463	CNTX	1	5	11,67662	0	1,00733	1
464	CPIN	1	5	13,44162	0	0,29857	1
465	CTBN	1	5	12,19216	1	0,36567	1
466	DLTA	1	2	12,18285	1	0,15711	1
467	DPNS	0	5	11,50811	0	0,13805	1
468	DVLA	1	5	12,22604	0	0,28676	1
469	EKAD	0	3	11,93109	0	0,15081	0
470	ERTX	0	5	11,79648	1	0,69618	1
471	ESTI	1	5	11,79259	0	0,73803	1
472	ETWA	0	3	12,03769	0	1,23731	0
473	FASW	1	5	13,04001	1	0,60891	1
474	FPNI	1	3	12,29187	1	0,47640	1
475	GDST	0	4	12,13093	1	0,33723	1
476	GDYR	1	5	12,10043	0	0,56836	1
477	GGRM	1	5	13,83946	0	0,34681	1
478	GJTL	1	5	13,29472	1	0,70191	1
479	GMFI	0	4	12,87072	1	0,55672	1
480	GOOD	1	5	12,62453	1	0,40903	1
481	HDTX	0	2	11,76859	1	0,76805	1
482	HMSP	1	5	13,66841	1	0,24128	1
483	HOKI	0	5	11,88015	0	0,25786	1
484	HRTA	0	5	12,18668	0	0,28907	1
485	ICBP	1	5	13,53614	0	0,33928	1



486	IGAR	1	3	11,75603	0	0,15308	1
487	IIKP	0	2	11,47435	0	0,07966	0
488	IKAI	0	3	12,12614	1	0,40604	1
489	IKBI	1	4	11,91066	1	0,19905	1
490	IMAS	1	5	13,61232	0	0,74793	1
491	IMPC	0	5	12,37478	0	0,42105	1
492	INAF	0	5	12,15907	0	0,65567	0
493	INAI	0	5	12,14634	1	0,78305	1
494	INCF	0	5	11,72809	1	0,72003	0
495	INCI	0	5	11,59258	0	0,18247	0
496	INDF	1	5	13,98470	1	0,48293	1
497	INDR	1	5	12,90629	1	0,56639	1
498	INDS	0	5	12,39486	1	0,11606	1
499	INKP	0	5	13,94206	0	0,56902	0
500	INRU	0	5	12,61408	1	0,58618	0
501	INTP	1	5	13,44387	1	0,16435	1
502	IPOL	0	5	12,46557	0	0,44653	1
503	ISSP	0	5	12,81252	0	0,55106	0
504	JECC	0	2	12,31840	1	0,70732	1
505	JKSW	0	3	11,28019	0	3,59328	0
506	JPFA	1	5	13,36245	0	0,55661	1
507	JPRS	0	3	11,58963	0	0,24997	1
508	JSKY	0	5	11,75431	0	0,57925	1
509	KAEF	0	5	12,97591	1	0,64521	1
510	KBLI	1	5	12,51119	1	0,37409	1
511	KBRI	0	2	12,02487	1	0,83975	0
512	KDSI	0	2	12,14346	1	0,60100	1
513	KIAS	1	2	12,23158	0	0,20511	1
514	KICI	0	3	11,18777	0	0,38575	1
515	KINO	0	5	12,55536	0	0,39120	1
516	KLBF	1	5	13,25879	0	0,15715	1
517	KMTR	0	2	12,55001	0	0,58914	1
518	KPAL	0	1	11,87722	1	0,74929	1
519	KPAS	0	5	11,36309	1	0,40916	0
520	KRAH	0	3	11,78251	1	0,90314	0
521	KRAS	1	5	13,63330	1	0,58118	1
522	LION	0	5	11,84273	0	0,31747	1
523	LMPI	0	1	11,89581	0	0,57991	1



524	LMSH	0	5	11,20419	0	0,17082	1
525	LPIN	0	5	11,47943	1	0,09293	1
526	MAIN	1	3	12,63707	0	0,54066	1
527	MARK	0	5	11,50254	0	0,25259	0
528	MASA	1	5	12,80846	0	0,50588	1
529	MBTO	0	5	11,81159	0	0,53628	1
530	MDKI	0	4	11,96098	0	0,09038	1
531	MERK	1	5	12,10144	1	0,58968	1
532	MLBI	1	3	12,46082	1	0,59594	1
533	MLIA	1	3	12,72129	1	0,57419	1
534	MOLI	0	5	12,27143	0	0,37751	0
535	MRAT	0	1	11,70917	0	0,28114	0
536	MYOR	0	2	13,24531	1	0,51440	1
537	MYTX	0	5	12,57375	1	0,93627	1
538	NIKL	1	3	12,16961	1	0,70866	1
539	PANI	0	5	11,17491	1	0,73352	0
540	PBID	0	4	12,36092	0	0,32739	1
541	PBRX	0	2	12,76273	0	0,56725	1
542	PCAR	0	4	11,06976	0	0,24674	0
543	PEHA	0	5	12,27153	1	0,57735	1
544	PICO	0	2	11,93091	0	0,64879	0
545	POLY	0	5	12,37703	0	4,90110	0
546	PRAS	0	1	12,21366	0	0,57927	0
547	PSDN	1	5	11,84364	0	0,65184	1
548	PTSN	0	2	12,45875	0	0,75780	0
549	PYFA	0	5	11,27197	0	0,36422	1
550	RICY	0	2	12,18741	0	0,71102	0
551	RMBA	1	2	13,17259	0	0,43776	1
552	ROTI	1	5	12,64284	1	0,33613	1
553	SCCO	0	3	12,61964	0	0,30117	0
554	SCPI	1	5	12,15159	1	0,56479	1
555	SIDO	1	3	12,52344	1	0,13034	1
556	SIPD	0	5	12,34002	0	0,61584	1
557	SKBM	0	4	12,24831	0	0,41256	1
558	SKLT	0	5	11,87349	0	0,54605	1
559	SMBR	0	2	12,74336	1	0,37277	0
560	SMCB	1	3	13,27108	1	0,65628	1
561	SMGR	1	5	13,70890	1	0,36007	1

	562	SMSM	1	5	12,44734	0	0,23237	1
	563	SPMA	0	3	12,35848	0	0,44386	1
	564	SQBB	1	2	11,71310	0	0,31958	1
	565	SRIL	0	5	13,13490	0	0,62159	1
	566	SRSN	0	5	11,83682	0	0,30430	1
	567	SSTM	0	2	11,74987	0	0,61711	0
	568	STAR	0	2	11,78955	0	0,20229	0
	569	STTP	0	3	12,09719	0	2,10359	1
	570	SULI	1	5	12,00514	0	0,95073	1
	571	SWAT	0	5	11,74081	1	0,36174	0
	572	TALF	0	5	11,99326	0	0,17898	0
	573	TBMS	1	5	12,28093	0	0,77536	1
	574	TCID	1	3	12,38830	1	0,19331	1
	575	TDPM	0	5	12,48317	0	0,52984	0
	576	TFCO	1	5	12,50766	0	0,08495	1
	577	TIRT	0	1	11,96537	1	0,90525	0
	578	TKIM	0	4	13,47204	1	0,58343	0
	579	TOTO	1	5	12,46197	0	0,33400	1
	580	TPIA	1	5	13,50154	1	0,44223	1
	581	TRIS	0	3	11,80141	0	0,43726	1
	582	TRST	0	4	12,63194	0	0,47784	1
	583	TSPC	0	5	12,89597	0	0,30967	1
	584	ULTJ	0	5	12,74475	0	0,14056	1
	585	UNIC	1	5	12,37367	0	0,29642	1
	586	UNIT	0	3	11,62294	1	0,41399	0
	587	UNVR	1	5	13,29055	1	0,61184	1
	588	VOKS	0	5	12,39539	0	0,62878	0
	589	WIIM	0	5	12,09884	0	0,19938	1
	590	WOOD	0	5	12,66167	0	0,46605	1
	591	WSBP	0	3	13,18248	1	0,48219	1
	592	WTON	0	2	12,94850	1	0,64683	1
	593	YPAS	0	1	11,53631	0	0,64528	0
	594	ZONE	0	1	11,60036	1	0,46725	1
2019	595	ADES	0	5	11,91507	0	0,30939	1
	596	ADMG	1	5	12,40693	1	0,18574	1
	597	AGII	0	3	12,84640	0	0,53004	1
	598	AISA	0	5	12,27160	1	1,88704	1
	599	AKPI	1	5	12,44354	0	0,55165	1

600	ALDO	0	3	11,96620	0	0,42342	0
601	ALKA	0	3	11,78163	1	0,82674	1
602	ALMI	0	5	12,23695	0	0,99873	1
603	ALTO	0	4	12,04275	0	0,65496	1
604	AMFG	1	5	12,94141	1	0,60976	1
605	AMIN	0	5	11,62395	0	0,50090	1
606	APLI	1	5	11,62249	0	0,49259	1
607	ARGO	0	5	11,92959	0	2,01882	0
608	ARNA	1	5	12,25506	1	0,34592	1
609	ASII	1	5	14,54649	1	0,46936	1
610	AUTO	1	5	13,20455	1	0,27256	1
611	BAJA	0	5	11,92266	0	0,91135	1
612	BATA	1	5	11,93608	1	0,24317	1
613	BELL	0	3	11,77150	0	0,53112	1
614	BIMA	0	4	11,39188	1	0,73842	0
615	BOLT	0	5	12,10240	0	0,39883	1
616	BRAM	1	2	12,44636	0	0,21047	1
617	BRNA	0	5	12,35471	0	0,57855	0
618	BRPT	1	5	13,85627	1	0,61631	1
619	BTEK	0	1	12,69681	0	0,56934	1
620	BTON	0	3	11,36279	0	0,20093	0
621	BUDI	0	5	12,47709	0	0,57153	1
622	CAKK	0	5	11,51841	1	0,32757	0
623	CAMP	0	5	12,02429	0	0,11549	0
624	CEKA	1	5	12,14398	0	0,18792	1
625	CINT	0	2	11,71725	0	0,25278	1
626	CLEO	0	5	12,09522	0	0,38457	1
627	CNTX	1	5	11,64251	0	1,08966	1
628	CPIN	1	5	13,46765	0	0,28213	1
629	CPRO	0	1	12,80834	1	0,94182	0
630	CTBN	0	4	12,23634	0	0,41128	1
631	DLTA	0	2	12,15411	0	0,14896	1
632	DPNS	0	5	11,50262	0	0,11328	1
633	DVLA	1	5	12,26244	1	0,28628	1
634	EKAD	0	1	11,98598	0	0,11949	0
635	ERTX	0	5	11,85384	1	0,72610	1
636	ESTI	0	4	11,78613	0	0,77980	1
637	FASW	1	5	13,03149	1	0,56356	1

638	FOOD	0	1	11,07404	0	0,37555	0
639	FPNI	1	5	12,21940	0	0,40145	1
640	GDST	0	5	12,24516	0	0,47833	0
641	GDYR	1	5	12,08048	1	0,56499	1
642	GGRM	1	5	13,89568	0	0,35242	1
643	GJTL	1	5	13,27545	1	0,66930	1
644	GMFI	1	3	12,87875	1	0,64929	1
645	GOOD	1	5	12,70441	1	0,45379	1
646	HDTX	0	3	11,62715	0	0,83445	1
647	HMSP	1	5	13,70674	1	0,29906	1
648	HOKI	0	5	11,92874	0	0,24404	1
649	HRTA	0	5	12,36384	0	0,47592	1
650	ICBP	1	5	13,58782	0	0,31099	1
651	IGAR	1	2	11,79070	1	0,13062	1
652	IIKP	0	1	11,58488	0	0,66334	0
653	IKAI	0	2	12,13275	0	0,32484	1
654	IKBI	1	5	11,96251	0	0,24369	1
655	IMAS	1	5	13,65029	1	0,78952	1
656	IMPC	0	5	12,39814	0	0,43694	1
657	INAF	0	4	12,14112	1	0,63515	0
658	INAI	0	5	12,08382	0	0,73677	1
659	INCF	0	2	11,66328	0	0,69627	0
660	INCI	0	4	11,60793	0	0,16111	0
661	INDF	1	4	13,98317	1	0,43656	1
662	INDR	1	4	12,87712	0	0,50710	1
663	INDS	0	4	12,45246	0	0,09248	1
664	INKP	0	4	13,92952	0	0,52886	0
665	INRU	0	4	12,68204	1	0,68685	0
666	INTP	1	5	13,44260	0	0,16701	1
667	IPOL	0	5	12,44333	0	0,41124	1
668	ISSP	0	2	12,80784	0	0,51768	1
669	JECC	0	4	12,27618	0	0,59967	1
670	JKSW	0	4	11,25678	1	3,74448	0
671	JPFA	1	2	13,40114	1	0,54544	1
672	JSKY	0	4	11,72917	1	0,59260	0
673	KAEF	0	2	13,26370	1	0,59609	1
674	KBLI	1	4	12,55102	1	0,33011	1
675	KBLM	0	1	12,10871	0	0,33946	1

676	KDSI	0	4	12,09818	0	0,51485	1
677	KIAS	1	3	12,09050	1	0,26477	1
678	KICI	0	4	11,18418	0	0,42838	1
679	KINO	0	5	12,67171	0	0,42440	1
680	KLBF	1	5	13,30674	1	0,17563	1
681	KMTR	0	5	12,61117	0	0,55368	1
682	KPAL	0	5	11,87869	0	0,74657	1
683	KPAS	0	5	11,40710	0	0,42787	0
684	KRAS	1	4	13,51676	0	0,89168	1
685	LION	0	5	11,83760	0	0,31877	1
686	LMPI	0	2	11,86785	0	0,60778	1
687	LMSH	0	5	11,16759	0	0,22745	1
688	LPIN	0	5	11,51177	1	0,06653	1
689	MAIN	1	2	12,66732	0	0,54581	1
690	MARK	0	5	11,64469	0	0,32233	1
691	MASA	1	5	12,65428	1	0,56687	1
692	MBTO	0	5	11,77163	0	0,60212	1
693	MDKI	0	3	11,96558	0	0,09677	1
694	MERK	1	5	11,95475	0	0,34076	1
695	MGNA	0	1	10,94860	0	2,18296	1
696	MLBI	1	4	12,46194	1	0,60441	1
697	MLIA	1	4	12,76028	0	0,56010	1
698	MOLI	0	5	12,27247	1	0,36948	0
699	MRAT	0	2	11,72653	1	0,30806	1
700	MYOR	0	3	13,27962	0	0,47999	1
701	MYTX	0	4	12,56659	0	0,91542	1
702	NIKL	1	2	12,18095	1	0,69913	1
703	PANI	0	4	10,63431	0	0,07838	0
704	PBID	0	3	12,36902	1	0,28675	1
705	PBRX	0	3	12,81849	0	0,59882	1
706	PCAR	0	3	11,09599	0	0,32471	0
707	PEHA	0	4	12,32154	1	0,60815	1
708	PICO	0	3	12,05216	0	0,73250	0
709	POLY	0	5	12,38391	0	4,88903	0
710	PRAS	0	2	12,21936	0	0,61033	0
711	PSDN	1	5	11,88280	0	0,76953	1
712	PTSN	0	3	12,20750	0	0,56247	0
713	PYFA	0	5	11,28055	0	0,34625	1



714	RICY	0	1	12,20948	0	0,71772	0
715	RMBA	0	1	13,23046	0	0,50580	1
716	ROTI	1	5	12,67044	0	0,33948	1
717	SCCO	0	1	12,64352	0	0,28624	1
718	SCPI	1	1	12,15159	0	0,56479	1
719	SIDO	1	4	12,54862	0	0,13350	1
720	SIPD	0	5	12,39284	0	0,62918	1
721	SKBM	0	5	12,26016	1	0,43099	1
722	SKLT	0	5	11,89809	0	0,51902	1
723	SMBR	0	1	12,74595	0	0,37496	0
724	SMCB	1	2	13,29154	1	0,64315	1
725	SMGR	1	4	13,90204	0	0,55027	1
726	SMSM	1	5	12,49234	0	0,21393	1
727	SPMA	0	4	12,37514	0	0,41928	0
728	SRIL	0	5	13,19292	1	0,61990	1
729	SRSN	0	5	11,89168	1	0,33962	1
730	SSTM	0	3	11,71161	1	0,61080	0
731	STAR	0	3	11,76329	1	0,15487	0
732	STTP	0	2	12,45963	0	0,25457	1
733	SULI	0	4	12,02135	0	0,95655	1
734	SWAT	0	4	11,78225	1	0,41460	0
735	TBMS	1	5	12,18749	0	0,68913	1
736	TCID	1	2	12,40674	0	0,20855	1
737	TDPM	0	4	12,55180	0	0,55526	0
738	TFCO	1	5	12,49633	0	0,07583	1
739	TIRT	0	1	11,95215	0	0,95987	0
740	TKIM	0	3	13,48605	0	0,05476	0
741	TOTO	1	5	12,46515	0	0,34066	1
742	TPIA	1	5	13,53797	1	0,48975	1
743	TRIS	0	4	12,05966	0	0,42417	1
744	TRST	0	5	12,63839	0	0,50001	1
745	TSPC	0	5	12,92287	0	0,30835	1
746	ULTJ	0	5	12,82010	1	0,14425	1
747	UNIC	1	5	12,34194	0	0,19818	1
748	UNIT	0	2	11,62090	1	0,40935	0
749	UNVR	1	5	13,31491	1	0,74421	1
750	VOKS	0	5	12,48115	1	0,63354	0
751	WIIM	0	5	12,11378	0	0,20496	1



752	WOOD	0	5	12,74158	0	0,50981	1
753	WSBP	0	2	13,20815	0	0,49629	1
754	WTON	0	3	13,01443	1	0,66062	1
755	YPAS	0	5	11,44441	0	0,56386	1
756	ZONE	0	5	11,73130	1	0,43320	1



**OUTPUT SPSS:****Descriptives****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
AUDIT_TENURE	756	1,00	5,00	3,9220	1,40595
UKURAN_KLIEN	756	10,60293	14,54649	12,3143228	,66910756
LEVERAGE	756	,00062	5,07330	,5446242	,52236601
Valid N (listwise)	756				

**Frequencies****Statistics**

		KUALITAS_AU DIT	PERGANTIAN_ MANAJEMEN	SPESIALIS_AU DITOR
N	Valid	756	756	756
	Missing	0	0	0

**Frequency Table****KUALITAS\_AUDIT**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	,00	481	63,6	63,6	63,6
	1,00	275	36,4	36,4	100,0
Total		756	100,0	100,0	

**PERGANTIAN\_MANAJEMEN**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	,00	493	65,2	65,2	65,2
	1,00	263	34,8	34,8	100,0
Total		756	100,0	100,0	

**SPESIALIS\_AUDITOR**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	,00	176	23,3	23,3	23,3
	1,00	580	76,7	76,7	100,0
Total		756	100,0	100,0	

**Notes**

Output Created		03-JUL-2021 20:40:04
Comments		
Input	Data	R:\Siap Ujian\DATA AWAL.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	756
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing

Syntax		LOGISTIC REGRESSION VARIABLES KUALITAS_AUDIT /METHOD=ENTER AUDIT_TENURE UKURAN_KLIEN PERGANTIAN_MANAJEMEN LEVERAGE SPESIALIS_AUDITOR /CLASSPLOT /PRINT=GOODFIT ITER(1) /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,11

## Logistic Regression

### Case Processing Summary

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	756	100,0
	Missing Cases	0	,0
	Total	756	100,0
Unselected Cases		0	,0
Total		756	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<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	991,225	-,545
	2	991,190	-,559
	3	991,190	-,559

- a. Constant is included in the model.  
 b. Initial -2 Log Likelihood: 991,190  
 c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

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

		Predicted			Percentage Correct
		KUALITAS_AUDIT			
Observed		,00	1,00		
Step 0	KUALITAS_AUDIT ,00	481	0	100,0	
	1,00	275	0	,0	
Overall Percentage				63,6	

- 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	-,559	,076	54,693	1	,000	,572

**Variables not in the Equation**

		Score	df	Sig.

Step 0	Variables	AUDIT_TENURE	46,302	1	,000
		UKURAN_KLIEN	143,678	1	,000
		PERGANTIAN_MANAJEMEN	24,732	1	,000
		LEVERAGE	12,458	1	,000
		SPESIALIS_AUDITOR	131,158	1	,000
Overall Statistics			237,552	5	,000

### Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients					
			Constant	AUDIT_T ENURE	UKURAN KLIEN	PERGANTIAN_ MANAJEMEN	LEVERAGE	SPESIALIS _AUDITOR
Step 1	1	732,766	-13,507	,123	,926	,501	-,221	1,328
	2	679,567	-19,342	,195	1,289	,700	-,505	2,441
	3	663,758	-22,777	,222	1,471	,778	-,734	3,595
	4	659,107	-24,609	,226	1,531	,794	-,810	4,689
	5	657,562	-25,761	,226	1,541	,795	-,816	5,725
	6	657,010	-26,784	,226	1,542	,796	-,817	6,737
	7	656,810	-27,790	,226	1,542	,796	-,817	7,741
	8	656,736	-28,791	,226	1,542	,796	-,817	8,743
	9	656,709	-29,792	,226	1,542	,796	-,817	9,743
	10	656,699	-30,792	,226	1,542	,796	-,817	10,744
	11	656,695	-31,792	,226	1,542	,796	-,817	11,744
	12	656,694	-32,792	,226	1,542	,796	-,817	12,744
	13	656,694	-33,792	,226	1,542	,796	-,817	13,744
	14	656,693	-34,792	,226	1,542	,796	-,817	14,744
	15	656,693	-35,792	,226	1,542	,796	-,817	15,744
	16	656,693	-36,792	,226	1,542	,796	-,817	16,744
	17	656,693	-37,792	,226	1,542	,796	-,817	17,744
	18	656,693	-38,792	,226	1,542	,796	-,817	18,744
	19	656,693	-39,792	,226	1,542	,796	-,817	19,744



20	656,693	-40,792	,226	1,542	,796	-,817	20,744
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a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 991,190

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	334,497	5	,000
	Block	334,497	5	,000
	Model	334,497	5	,000

#### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	656,693 <sup>a</sup>	,358	,489

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	12,214	8	,142

#### Contingency Table for Hosmer and Lemeshow Test

		KUALITAS_AUDIT = ,00		KUALITAS_AUDIT = 1,00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	76	76,000	0	,000	76
	2	76	76,000	0	,000	76
	3	69	69,761	7	6,239	76
	4	57	60,061	19	15,939	76
	5	54	52,762	22	23,238	76

6	48	46,106	28	29,894	76
7	33	39,049	43	36,951	76
8	35	31,752	41	44,248	76
9	30	21,339	46	54,661	76
10	3	8,170	69	63,830	72

Classification Table<sup>a</sup>

	Observed	Predicted		Percentage Correct
		KUALITAS_AUDIT ,00	1,00	
Step 1	KUALITAS_AUDIT	,00	1,00	
		404	77	84,0
		105	170	61,8
	Overall Percentage			75,9

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Sig./2	Hasil
Step 1 <sup>a</sup>							
AUDIT_TENURE	.226	.077	8.730	1	.003	.0015	Diterima
UKURAN_KLIEN	1.542	.177	75.807	1	.000	.000	Diterima
PERGANTIAN_MANAJEMEN	.796	.200	15.871	1	.000	.000	Diterima
LEVERAGE	-.817	.314	6.787	1	.009	.0045	Diterima
SPESIALIS_AUDITOR	20.744	2760.925	.000	1	.994	.497	Ditolak
Constant	-40.792	2760.926	.000	1	.988	.494	

a. Variable(s) entered on step 1: AUDIT\_TENURE, UKURAN\_KLIEN, PERGANTIAN\_MANAJEMEN, LEVERAGE, SPESIALIS\_AUDITOR.





**9.94%** PLAGIARISM  
APPROXIMATELY

## Report #13234241

4818380-106045000BAB I PENDAHULUAN 1.1. Latar Belakang Masalah Laporan keuangan merupakan sebuah aktivitas keuangan yang di pakai untuk kepentingan dalam melakukan sebuah proses komunikasi mengenai laporan keuangan pada perusahaan. Standar Akuntansi Keuangan (SAK) menjelaskan fungsi dari laporan keuangan yaitu mengetahui posisis keuangan pada perusahaan, kinerja keuangan perusahaan dalam memberikan sebuah putusan yang tepat. Pengambilan keputusan yang digunakan pada sebuah laporan keuangan harus mudah dipahami serta diperbandingkan dengan karakteristik yang mudah untuk dianalisis. Laporan keuangan yang tidak memenuhi karakteristik kualitatif tersebut akan tidak bermanfaat, bahkan dapat menyesatkan pengambilan keputusan. Namun pada kenyataannya, laporan keuangan yang disajikan oleh manajer perusahaan tidak selalu memenuhi karakteristik kualitatif tersebut.

207327525017381 001 Teori keagenan menjelaskan bahwa manajer perusahaan dalam penyusunan laporan keuangan dapat dipengaruhi oleh kepentingan pribadi, sehingga informasi yang disajikan