

LAMPIRAN OUTPUT SPSS

1. DESKRIPTIF STATISTIK

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
idk	1711	.14	1.00	.4260	.13222
udk	1711	1.00	13.00	4.1970	1.76758
size	1711	9.167	14.803	12.14621	.865990
age	1711	1	30	11.41	6.284
roa	1711	-3.432	9.556	.04000	.300891
debt	1711	.004	8.249	.59988	.487538
Valid N (listwise)	1711				

2. STATISTIK DESKRIPTIF VARIABEL DUMMY

Statistics

aspe

N	Valid	1711
	Missing	0

aspe

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	non spesialisasi industri	1145	66.9	66.9	66.9
	spesialisasi industri auditor	566	33.1	33.1	100.0
	Total	1711	100.0	100.0	

3. REGRESI LOGISTIK (TINGKAT 10% Sebelum dinaikkan)

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	1711	100.0
	Missing Cases	0	.0
	Total	1711	100.0
Unselected Cases		0	.0
Total		1711	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
non spesialisasi industri	0
spesialisasi industri auditor	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0 1	2172.388	-.677
2	2172.095	-.704
3	2172.095	-.705

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 2172,095

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

Classification Table^{a,b}

Observed			Predicted		
			aspe		Percentage Correct
			non spesialisasi industri	spesialisasi industri auditor	
Step 0	aspe	non spesialisasi industri	1145	0	100.0
		spesialisasi industri auditor	566	0	.0
Overall Percentage					66.9

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	-.705	.051	188.025	1	.000	.494

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables idk	.584	1	.445
udk	99.776	1	.000
size	142.224	1	.000
age	3.699	1	.054
roa	6.313	1	.012
debt	5.897	1	.015
Overall Statistics	164.278	6	.000

Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients						
			Constant	idk	udk	size	age	roa	debt
Step 1	1	2008.674	-6.955	-.114	.124	.481	.002	.198	-.128
	2	1997.999	-8.561	-.231	.129	.617	.003	.332	-.336
	3	1997.736	-8.732	-.242	.129	.634	.003	.392	-.394
	4	1997.735	-8.735	-.242	.129	.634	.003	.402	-.395
	5	1997.735	-8.735	-.242	.129	.634	.003	.402	-.395

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 2172,095

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 1	Step	174.360	6	.000
	Block	174.360	6	.000
	Model	174.360	6	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	1997.735 ^a	.097	.135

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	33.675	8	.000

Contingency Table for Hosmer and Lemeshow Test

		aspe = non spesialisasi industri		aspe = spesialisasi industri auditor		Total
		Observed	Expected	Observed	Expected	
Step 1	1	153	151.315	18	19.685	171
	2	147	138.614	24	32.386	171
	3	146	133.186	25	37.814	171
	4	136	127.780	35	43.220	171
	5	120	121.291	51	49.709	171
	6	105	114.115	66	56.885	171
	7	85	108.079	86	62.921	171
	8	89	100.519	82	70.481	171
	9	88	87.228	83	83.772	171
	10	76	62.872	96	109.128	172

Classification Table^a

Observed		Predicted		
		aspe		Percentage Correct
		non spesialisasi industri	spesialisasi industri auditor	
Step 1	aspe non spesialisasi industri	1040	105	90.8
	spesialisasi industri auditor	432	134	23.7
	Overall Percentage			68.6

a. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	idk	-.242	.437	.306	1	.580	.785
	udk	.129	.036	12.612	1	.000	1.138
	size	.634	.082	59.652	1	.000	1.885
	age	.003	.009	.097	1	.755	1.003
	roa	.402	.319	1.592	1	.207	1.495
	debt	-.395	.164	5.803	1	.016	.673
	Constant	-8.735	.904	93.372	1	.000	.000

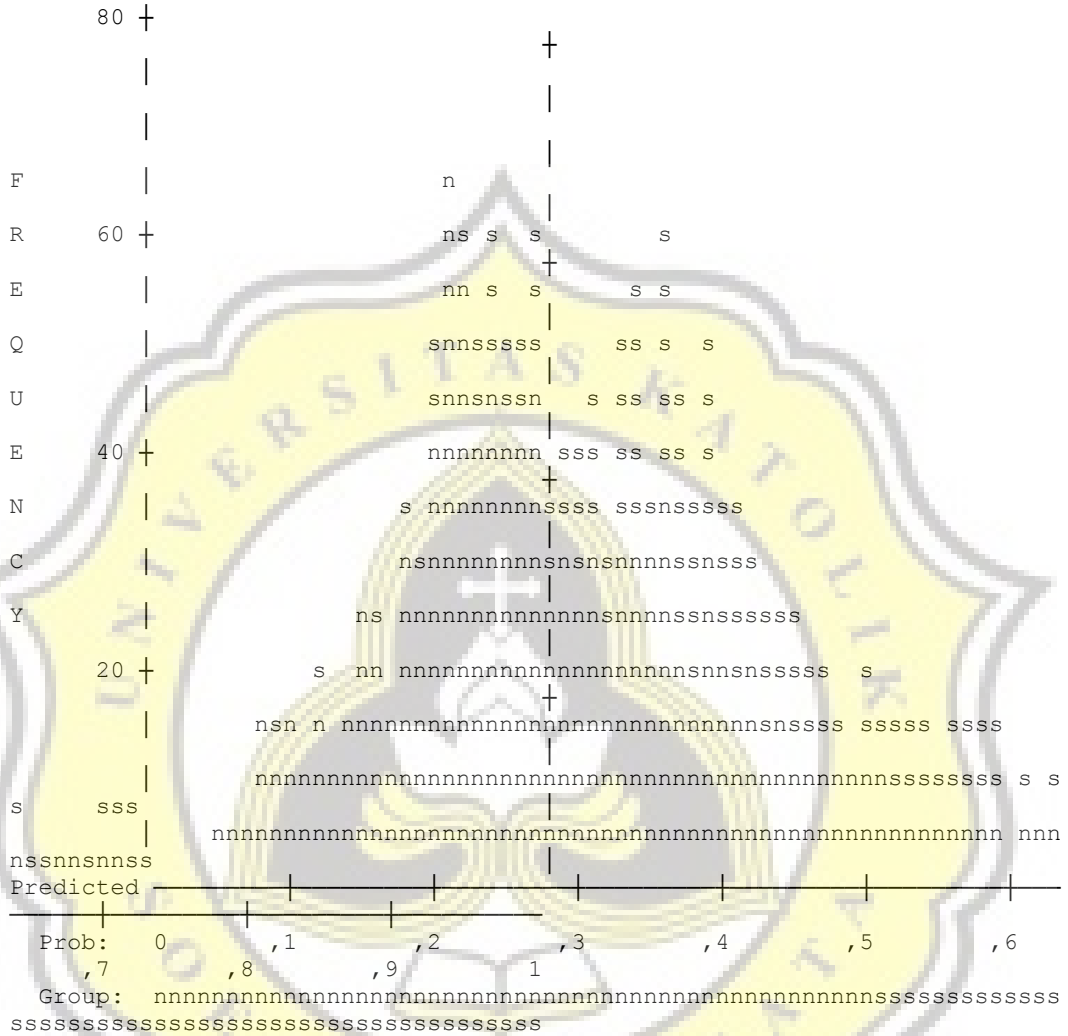
a. Variable(s) entered on step 1: idk, udk, size, age, roa, debt.

Correlation Matrix

		Constant	idk	udk	size	age	roa	debt
Step 1	Constant	1.000	.064	.379	-.956	-.085	-.005	.011
	idk	.064	1.000	.186	-.272	.060	.018	-.063
	udk	.379	.186	1.000	-.522	-.085	-.046	-.011
	size	-.956	-.272	-.522	1.000	-.023	-.013	-.093
	age	-.085	.060	-.085	-.023	1.000	-.045	.040
	roa	-.005	.018	-.046	-.013	-.045	1.000	.114
	debt	.011	-.063	-.011	-.093	.040	.114	1.000

Step number: 1

Observed Groups and Predicted Probabilities



Predicted Probability is of Membership for spesialisasi industr
i auditor
The Cut Value is ,50
Symbols: n - non spesialisasi industri
s - spesialisasi industri auditor
Each Symbol Represents 5 Cases.

4. REGRESI LOGISTIK (25 % Setelah dinaikkan)

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	931.184	-1.745
	2	819.294	-2.416
	3	811.250	-2.659
	4	811.164	-2.687
	5	811.164	-2.688

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 811,164
 c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

		Predicted		
		aspe		Percentage Correct
Observed		non spesialisasi industri	spesialisasi industri auditor	
Step 0	aspe non spesialisasi industri	1602	0	100.0
	spesialisasi industri auditor	109	0	.0
Overall Percentage				93.6

- 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	-2.688	.099	737.204	1	.000	.068

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	idk	.617	1	.432
		udk	16.056	1	.000
		size	17.288	1	.000
		age	3.158	1	.076
		roa	4.664	1	.031
		debt	5.666	1	.017
		Overall Statistics	30.234	6	.000

Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients						
			Constant	idk	udk	size	age	roa	debt
Step 1	1	920.359	-2.744	-.160	.028	.078	.004	.112	-.086
	2	794.359	-4.964	-.430	.061	.207	.010	.234	-.299
	3	776.758	-6.982	-.765	.082	.369	.014	.280	-.739
	4	774.843	-7.865	-.895	.083	.455	.014	.273	-1.122
	5	774.801	-7.985	-.901	.083	.468	.014	.272	-1.196
	6	774.801	-7.987	-.900	.083	.468	.014	.272	-1.198
	7	774.801	-7.987	-.900	.083	.468	.014	.272	-1.198

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 811,164

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	36.362	6	.000
	Block	36.362	6	.000
	Model	36.362	6	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	774.801 ^a	.021	.056

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	5.757	8	.674

Contingency Table for Hosmer and Lemeshow Test

		aspe = non spesialisasi industri		aspe = spesialisasi industri auditor		Total
		Observed	Expected	Observed	Expected	
Step 1	1	168	168.345	3	2.655	171
	2	165	165.436	6	5.564	171
	3	165	164.217	6	6.783	171
	4	165	163.189	6	7.811	171
	5	161	161.940	10	9.060	171
	6	158	160.637	13	10.363	171
	7	163	159.204	8	11.796	171
	8	152	157.190	19	13.810	171
	9	158	154.365	13	16.635	171
	10	147	147.477	25	24.523	172