

LAMPIRAN

LAMPIRAN 2

DATA VARIABEL SAMPEL

NO	KODE	TAHUN	switch	Pergantian Manajemen	Ukuran KAP	OPINI AUDIT	PERTUMBUHAN PERUSAHAAN	AUDIT DELAY
1	ADES	2014	1	1	0	1	0,152	89
2	ALDO	2014	0	0	0	1	0,237	77
3	ALTO	2014	0	0	0	1	-0,318	110
4	BIMA	2014	1	0	0	0	0,027	89
5	BRNA	2014	1	0	0	1	0,310	82
6	BUDI	2014	0	0	0	1	-0,111	79
7	DAJK	2014	0	0	0	1	0,743	86
8	EKAD	2014	0	0	0	1	0,258	79
9	GDST	2014	1	0	0	1	-0,138	76
10	HDTX	2014	0	1	0	0	0,112	74
11	IGAR	2014	1	0	0	1	0,147	40
12	IKAI	2014	0	0	0	0	0,240	85
13	INAF	2014	1	1	0	1	0,033	51
14	INCI	2014	0	0	0	1	0,354	74
15	JKSW	2014	1	0	0	0	-0,057	86
16	JPFA	2014	0	0	0	1	0,142	56
17	KAEF	2014	0	0	0	1	0,040	51
18	KBLM	2014	0	0	0	1	-0,110	86
19	KBRI	2014	1	1	0	1	1,925	82
20	KIAS	2014	0	0	0	1	-0,013	49
21	KRAH	2014	0	0	0	1	-0,071	72
22	LMPI	2014	0	0	0	1	-0,240	68
23	MLBI	2014	0	0	1	1	-0,161	75
24	MRAT	2014	0	0	0	1	0,214	85
25	MYTX	2014	1	0	0	0	0,120	119
26	RICY	2014	0	0	0	1	0,204	84
27	RMBA	2014	0	0	1	0	0,148	86

28	SIAP	2014	1	1	0	1	0,371	86
29	SIMA	2014	0	0	0	1	5,907	85
30	SKBM	2014	1	0	0	1	0,142	85
31	SMBR	2014	0	0	0	1	0,040	44
32	SPMA	2014	0	0	0	1	0,111	89
33	STAR	2014	0	0	0	1	-0,166	78
34	TIRT	2014	0	0	0	1	0,151	84
35	TRIS	2014	0	0	0	0	0,052	76
36	UNIT	2014	1	1	0	1	0,006	82
37	YPAS	2014	1	0	0	1	-0,041	65
38	ADES	2015	0	0	0	1	0,157	88
39	ALDO	2015	0	0	0	0	0,090	78
40	ALTO	2015	1	0	0	0	-0,092	141
41	BIMA	2015	0	0	0	0	-0,224	86
42	BRNA	2015	1	0	0	1	0,016	90
43	BUDI	2015	0	0	0	0	0,041	81
44	DAJK	2015	0	0	0	0	0,124	120
45	EKAD	2015	1	0	0	0	0,009	78
46	GDST	2015	1	0	0	0	-0,248	81
47	HDTX	2015	0	0	0	0	0,192	75
48	IGAR	2015	0	0	0	1	-0,082	50
49	IKAI	2015	1	0	0	1	-0,462	89
50	INAF	2015	0	1	0	0	0,174	56
51	INCI	2015	1	1	0	0	0,242	71
52	JKSW	2015	0	0	0	0	0,658	88
53	JPFA	2015	0	0	0	0	0,023	53
54	KAEF	2015	0	0	0	0	0,075	54
55	KBLM	2015	0	1	0	1	0,052	88
56	KBRI	2015	1	0	0	0	5,947	88
57	KIAS	2015	0	0	0	0	-0,110	75
58	KRAH	2015	1	0	0	0	-0,010	71
59	LMPI	2015	1	0	0	0	-0,118	77

60	MLBI	2015	1	0	1	1	-0,098	74
61	MRAT	2015	1	0	0	1	-0,015	89
62	MYTX	2015	0	0	0	0	-0,112	81
63	RICY	2015	0	0	0	0	-0,063	78
64	RMBA	2015	0	0	1	1	0,193	77
65	SIAP	2015	1	1	0	0	-0,277	116
66	SIMA	2015	1	1	0	1	-0,517	349
67	SKBM	2015	1	0	0	0	-0,080	89
68	SMBR	2015	0	0	0	1	0,203	46
69	SPMA	2015	1	0	0	1	0,046	88
70	STAR	2015	0	0	0	1	0,133	88
71	TIRT	2015	0	0	0	1	-0,045	83
72	TRIS	2015	1	0	0	0	0,151	74
73	UNIT	2015	0	0	0	1	0,154	81
74	YPAS	2015	1	0	0	1	-0,342	70
75	ADES	2016	0	1	0	1	0,325	83
76	ALDO	2016	1	0	0	1	0,238	76
77	ALTO	2016	0	0	0	0	-0,018	149
78	BIMA	2016	0	0	0	1	-0,226	86
79	BRNA	2016	1	0	0	1	0,068	86
80	BUDI	2016	1	0	0	1	0,037	79
81	DAJK	2016	1	1	0	1	-0,786	68
82	EKAD	2016	1	0	0	1	0,070	76
83	GDST	2016	0	0	0	1	-0,171	80
84	HDTX	2016	1	0	0	0	0,175	66
85	IGAR	2016	0	0	0	1	0,170	48
86	IKAI	2016	0	0	0	0	-0,407	88
87	INAF	2016	1	0	0	1	0,033	59
88	INCI	2016	1	0	0	0	0,288	83
89	JKSW	2016	1	1	0	0	0,787	89
90	JPFA	2016	1	0	0	1	0,082	58
91	KAEF	2016	1	0	0	0	0,196	54

92	KBLM	2016	1	1	0	1	0,020	83
93	KBRI	2016	0	0	0	0	-0,331	89
94	KIAS	2016	1	1	1	0	0,079	89
95	KRAH	2016	1	0	0	1	0,104	118
96	LMPI	2016	1	0	0	0	-0,090	80
97	MLBI	2016	0	0	1	1	0,210	59
98	MRAT	2016	0	0	0	1	-0,196	83
99	MYTX	2016	0	0	0	0	-0,314	166
100	RICY	2016	1	0	0	1	0,099	80
101	RMBA	2016	1	0	1	1	0,144	72
102	SIAP	2016	0	0	0	1	-0,898	73
103	SIMA	2016	0	0	0	1	-0,617	69
104	SKBM	2016	0	0	0	1	0,102	86
105	SMBR	2016	1	0	0	1	0,042	45
106	SPMA	2016	1	0	0	1	-0,877	88
107	STAR	2016	1	0	0	1	-0,500	89
108	TIRT	2016	1	0	0	1	0,036	82
109	TRIS	2016	0	1	0	0	0,049	81
110	UNIT	2016	0	0	0	1	-0,120	82
111	YPAS	2016	0	0	0	1	0,003	69

LAMPIRAN 1

DAFTAR DATA PERUSAHAAN SAMPEL

NO	KODE	NAMA PERUSAHAAN
1	ADES	PT.Akhasa Wira International Tbk
2	ALDO	PT Alkindo Naratama Tbk
3	ALTO	PT. Tri Banyan Tirta Tbk
4	BIMA	PT. Primarindo Asia Infrastructure Tbk
5	BRNA	PT. Berlina Tbk
6	BUDI	PT. Budi Starch & Sweetener Tbk
7	DAJK	PT. Dwi Aneka Jaya Kemasindo Tbk
8	EKAD	PT. Ekadharna International Tbk
9	GDST	PT Gunawan Dianjaya Steel Tbk
10	HDTX	PT. Panasia Indo Resorce Tbk
11	IGAR	PT. Champion Pasific Indonesia Tbk
12	IKAI	PT. Inti Keramik Alamsari Tbk
13	INAF	PT. Indofarma Tbk
14	INCI	PT. Intanwijaya Internasional Tbk
15	JKSW	PT Jakarta Kyoei Steel Work Tbk
16	JPFA	PT. Japfa Comfeed Indonesia Tbk
17	KAEF	PT. Kimia Farma Tbk
18	KBLM	PT. Kabelindo Murni Tbk
19	KBRI	PT. Kertas Basuki Rachmat Indonesia Tbk
20	KIAS	PT. Keramika Indoneisa Asosiasi Tbk
21	KRAH	PT. Grand Kartech Tbk
22	LMPI	PT. Langgeng Makmur Industri Tbk
23	MLBI	PT. Multi Bintang Indonesia Tbk
24	MRAT	PT. Mustika Ratu Tbk
25	MYTX	PT. Apac Citra Centertex Tbk
26	RICY	PT. Ricky Putra Globalindo Tbk
27	RMBA	PT Bentoel Internasional Investama Tbk
28	SIAP	PT. Sekawan Inti Pratama Tbk
29	SIMA	PT. Siwani Makmur Tbk
30	SKBM	PT. Sekar Bumi Tbk
31	SMBR	PT. Semen Baturaja Tbk
32	SPMA	PT Suparma Tbk
33	STAR	PT Sta Petrochem Tbk
34	TIRT	PT. Tirta Mahakam Resources Tbk
35	TRIS	PT. Trisula Internasional Tbk
36	UNIT	PT. Nusantara Inti Corpora Tbk
37	YPAS	PT. Yanaprima Hastapersada Tbk

LAMPIRAN 3

HASIL PERHITUNGAN STATISTIK DESKRIPTIF

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SWITCH	111	,000	1,000	,45946	,500614
PM	111	,000	1,000	,15315	,361768
PKAP	111	,000	1,000	,06306	,244179
OA	111	,000	1,000	,63964	,482282
PP	111	-,898	5,947	,12929	,851652
AD	111	40,000	349,000	82,30631	31,982891
Valid N (listwise)	111				

LAMPIRAN 4

HASIL KOEFISIEN DETERMINASI

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	147,438 ^a	,050	,067

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

LAMPIRAN 5

HASIL UJI KELAYAKAN MODEL REGRESI

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,490	8	,810

LAMPIRAN 6

HASIL UJI KLASIFIKASI

Classification Table^a

	Observed	Predicted		
		SWITCH		Percentage Correct
		,000	1,000	
Step 1	SWITCH ,000	53	7	88,3
	1,000	38	13	25,5
	Overall Percentage			59,5

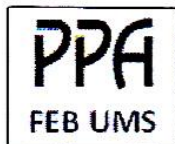
a. The cut value is ,500

LAMPIRAN 7

HASIL UJI REGRESI LOGISTIK

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	PM	1,150	,578	3,953	1	,047	3,158	1,016	9,813
	PKAP	-,087	,809	,011	1	,915	,917	,188	4,479
	OA	-,005	,415	,000	1	,990	,995	,441	2,242
	PP	,038	,226	,029	1	,865	1,039	,667	1,619
	AD	,006	,008	,557	1	,455	1,006	,990	1,023
	Constant	-,837	,797	1,105	1	,293	,433		

a. Variable(s) entered on step 1: PM, PKAP, OA, PP, AD.



SURAT KETERANGAN VALIDASI DATA SKRIPSI
NOMOR : 199/PPA-FEB/I/2018

Pusat Pengembangan Akuntansi (PPA) FEB UMS menerangkan bahwa data skripsi mahasiswa dibawah ini :

Nama : ANNISA HIKMAWATI NUR ARIFAH
NIM : 6200140249
Judul : ANALISIS PENGARUH PERGANTIAN MANAJEMEN, UKURAN KAP, OPINI AUDIT, PERTUMBUHAN PERUSAHAAN DAN AUDIT DELAY TERHADAP AUDITOR SWITCHING

Telah divalidasi dan diverifikasi oleh tim validasi PPA FEB UMS

Keterangan : Tabulasi data sudah benar dan sesuai dgn data mentah.
Hasil SPSS sudah benar dgn variabel yg
(PM = 0,047) Negolkerke R² = 0,067
uji Hosmer (0,810)

Demikian surat keterangan ini dibuat, agar dapat dipergunakan sebagaimana mestinya.

Mengetahui Direktur PPA FEB UMS

Dra Mujiyati, M.Si

Surakarta, 26 - 3 - 2018
Validator

Kurnia Rina Aryani, SE, M.Acc, Ak.