

Lampiran 1. Nama Perusahaan

Kode	Nama Perusahaan
ADES	Akasha Wira International
ANTM	Aneka Tambang (Persero)
ARGO	Argo Pantes
AUTO	Astra Otoparts
BKSL	Sentul City
BNBR	Bakrie & Brothers
CENT	Centrin Online
CKRA	Citra Kebun Raya Agri
CMNP	Citra Marga Nusaphala Persada
CMPP	Centris Multi Persada Pratama
CTRA	Ciputra Development
CTRS	Ciputra Surya
DILD	Intiland Development
EPMT	Enseval Putra Megatrading
ERTX	Eratex Djaja
FASW	Fajar Surya Wisesa
FMII	Fortune Mate Indonesia
GMTD	Gowa Makassar Tourism Development
IGAR	Champion Pacific Indonesia
INAF	Indofarma
INDX	Tanah Laut
INTA	Intraco Penta
JSPT	Jakarta Setiabudi Internasional
JTPE	Jasuindo Tiga Perkasa
KAEF	Kimia Farma (Persero)
KBLM	Kabelindo Murni
KIJA	Kawasan Industri Jababeka
KPIG	MNC Land
LION	Lion Metal Works

LMAS	Limas Centric Indonesia
LMPI	Langgeng Makmur Industri
MDLN	Modernland Realty Ltd
PTBA	Tambang Batubara Bukit Asam
RODA	Pikko Land Development
SAFE	Steady Safe
SHID	Hotel Sahid Jaya
SIPD	Sierad Produce
SMAR	Sinar Mas Agro Resources and Technology
SMSM	Selamat Sempurna
SONA	Sona Topas Tourism Industry
SSIA	Surya Semesta Internusa
TGKA	Tigaraksa Satria
TIRA	Tira Austenite
TMPO	Tempo Inti Media
ULTJ	Ultra Jaya Milk Industry
UNSP	Bakrie Sumatera Plantations
WAPO	Wahana Pronatural

Lampiran 2. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PKAP	517	.00	1.00	.2573	.43754
GC	517	.00	1.00	.1663	.37275
IND	517	.40	1.00	.9696	.09373
KAK	517	.25	1.00	.6540	.25246
ACT	517	.00	1.00	.7350	.44176
LOGTA	517	8.75	13.50	11.9404	.69491
GCIND	517	.00	1.00	.1620	.36434
GCKAK	517	.00	1.00	.1159	.27466
GCACT	517	.00	1.00	.1161	.32060
Valid N (listwise)	517				

**Lampiran 3. Frekuensi Pergantian KAP secara Sukarela (PKAP),
Opini Audit Going Concern (GC), Aktivitas Komite Audit (ACT)**

PKAP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak ganti	384	74.3	74.3	74.3
Valid ganti	133	25.7	25.7	100.0
Total	517	100.0	100.0	

GC

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak gc	431	83.4	83.4	83.4
Valid gc	86	16.6	16.6	100.0
Total	517	100.0	100.0	

ACT

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 4	137	26.5	26.5	26.5
Valid ≥ 4	380	73.5	73.5	100.0
Total	517	100.0	100.0	

Lampiran 4. Uji Kelayakan Model Regresi

Model 1

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7.336	8	.501

Model 2

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	13.465	8	0.097

Lampiran 5. Penilaian Keseluruhan Model (*Overall Model Fit*)

Model 1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	590.349	-.971
2	589.550	-1.058
3	589.550	-1.060
4	589.550	-1.060

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients			
		Constant	GC	LOGTA	
Step 1	1	581.208	3.028	.102	-.336
	2	579.633	4.056	.127	-.432
	3	579.630	4.118	.128	-.437
	4	579.630	4.118	.128	-.437

Model 2

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients	
		Constant	
Step 0	1	590.349	-.971
	2	589.550	-1.058
	3	589.550	-1.060
	4	589.550	-1.060

Block 1 Method = Enter

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

Iteration	-2 Log likelihood	Coefficients								
		Constant	GC	IND	KAK	ACT	LOGTA	GCIND	GCKAK	GCACT
1	575.739	2.981	3.693	.296	-.594	-.111	-.318	-3.910	.331	.023
2	573.687	3.936	4.335	.440	-.779	-.140	-.408	-4.630	.437	.055
3	573.680	3.992	4.374	.459	-.792	-.141	-.414	-4.675	.446	.058
4	573.680	3.993	4.374	.459	-.792	-.141	-.414	-4.675	.446	.058

Lampiran 6. Nilai Nagelkerke R Square

Model 1

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	579.630 ^a	.019	.028

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

Model 2

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	573.680 ^a	.030	.044

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

Lampiran 7. Tabel Klasifikasi 2 x 2

Model 1

Classification Table^a

	Observed	Predicted			
		PKAP		Percentage Correct	
		tidak ganti	ganti		
Step 1	PKAP	tidak ganti	384	0	100.0
		ganti	132	1	.8
		Overall Percentage			74.5

a. The cut value is .500

Model 2

Classification Table^a

	Observed	Predicted			
		PKAP		Percentage Correct	
		tidak ganti	ganti		
Step 1	PKAP	tidak ganti	382	2	99.5
		ganti	131	2	1.5
		Overall Percentage			74.3

a. The cut value is .500

Lampiran 8. Hasil Regresi Logistik

Model 1

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	GC	.128	.267	.231	1	.631	1.137
	LOGTA	-.437	.148	8.736	1	.003	.646
	Constant	4.118	1.765	5.445	1	.020	61.434

a. Variable(s) entered on step 1: GC, LOGTA.

Model 2

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	GC	4.374	3.346	1.708	1	.191	79.341
	IND	.459	1.290	.127	1	.722	1.583
	KAK	-.792	.442	3.208	1	.073	.453
	ACT	-.141	.267	.281	1	.596	.868
	LOGTA	-.414	.165	6.320	1	.012	.661
	GCIND	-4.675	3.256	2.062	1	.151	.009
	GCKAK	.446	1.203	.137	1	.711	1.562
	GCACT	.058	.594	.010	1	.922	1.060
	Constant	3.993	2.400	2.766	1	.096	54.195

a. Variable(s) entered on step 1: GC, IND, KAK, ACT, LOGTA, GCIND, GCKAK, GCACT.