

LAMPIRAN

A. TABULASI DATA

DATA PENELITIAN				
PERGANTIAN MANAJEMEN				
NO	KODE	2017	2018	2019
1	AGII	0	1	1
2	ALDO	0	0	0
3	ALKA	0	0	0
4	BAJA	0	0	0
5	BTON	0	0	1
6	EKAD	1	0	0
7	ETWA	1	0	0
8	IGAR	1	0	0
9	INCF	1	1	0
10	INCI	1	0	0
11	ISSP	0	0	0
12	JKSW	0	1	0
13	JPFA	0	1	1
14	KIAS	1	1	0
15	MAIN	0	1	0
16	PICO	0	0	0
17	SMCB	1	1	0
18	SPMA	0	0	0
19	TIRT	0	1	0
20	TRST	1	1	0
21	WSBP	1	1	0
22	WTON	1	1	1
23	HDTX	1	1	0
24	KBLM	1	1	0
25	KRAH	0	1	0
26	PRAS	0	1	0
27	RICY	0	0	0
28	SCCO	0	1	0
29	SSTM	1	1	0
30	STAR	1	0	0

31	TRIS	0	0	0
32	UNIT	1	1	1
33	ALTO	1	0	0
34	BTEK	1	1	0
35	CINT	1	0	0
36	KAEF	1	1	1
37	LMPI	1	0	0
38	SIDO	0	1	1
39	STTP	0	1	0

DATA PENELITIAN				
OPINI AUDIT				
NO	KODE	2017	2018	2019
1	AGII	1	0	0
2	ALDO	0	1	0
3	ALKA	0	1	0
4	BAJA	1	0	0
5	BTON	0	0	0
6	EKAD	0	0	0
7	ETWA	1	0	0
8	IGAR	0	0	0
9	INCF	1	0	0
10	INCI	0	0	0
11	ISSP	1	0	0
12	JKSW	0	0	0
13	JPFA	0	0	0
14	KIAS	0	0	0
15	MAIN	0	0	0
16	PICO	0	0	0
17	SMCB	1	0	0
18	SPMA	0	0	0
19	TIRT	0	0	0
20	TRST	0	1	0
21	WSBP	0	0	0
22	WTON	0	0	0

23	HDTX	1	1	1
24	KBLM	0	0	0
25	KRAH	0	0	0
26	PRAS	0	1	0
27	RICY	0	0	0
28	SCCO	0	0	0
29	SSTM	1	1	0
30	STAR	0	0	0
31	TRIS	0	0	0
32	UNIT	1	0	0
33	ALTO	0	0	0
34	BTEK	0	0	0
35	CINT	1	0	0
36	KAEF	0	0	0
37	LMPI	1	0	1
38	SIDO	0	0	0
39	STTP	0	0	0

DATA PENELITIAN				
KESULITAN KEUANGAN				
NO	KODE	2017	2018	2019
1	AGII	0	0	0
2	ALDO	0	0	1
3	ALKA	1	1	1
4	BAJA	1	1	1
5	BTON	0	0	0
6	EKAD	0	0	0
7	ETWA	1	1	0
8	IGAR	0	0	0
9	INCF	1	1	1
10	INCI	0	0	0
11	ISSP	1	1	1

12	JKSW	1	1	1
13	JPFA	1	1	0
14	KIAS	0	0	0
15	MAIN	1	1	1
16	PICO	1	1	1
17	SMCB	0	0	0
18	SPMA	0	0	0
19	TIRT	1	1	1
20	TRST	0	0	0
21	WSBP	1	0	0
22	WTON	1	1	1
23	HDTX	1	1	1
24	KBLM	0	0	0
25	KRAH	1	1	1
26	PRAS	0	0	0
27	RICY	1	1	1
28	SCCO	0	0	0
29	SSTM	1	1	1
30	STAR	0	0	0
31	TRIS	0	0	0
32	UNIT	0	0	0
33	ALTO	1	1	1
34	BTEK	1	1	1
35	CINT	0	0	0
36	KAEF	1	1	1
37	LMPI	1	1	1
38	SIDO	0	0	0
39	STTP	0	0	0

DATA PENELITIAN UKURAN KAP				
NO	KODE	2017	2018	2019
1	AGII	0	0	0
2	ALDO	0	0	0
3	ALKA	0	0	0
4	BAJA	0	0	0
5	BTON	0	0	0
6	EKAD	0	0	0
7	ETWA	0	0	0
8	IGAR	1	1	1
9	INCF	0	0	0
10	INCI	0	0	0
11	ISSP	0	0	0
12	JKSW	0	0	0
13	JPFA	1	1	1
14	KIAS	0	0	0
15	MAIN	1	1	1
16	PICO	0	0	0
17	SMCB	0	0	1
18	SPMA	0	0	0
19	TIRT	0	0	0
20	TRST	0	0	0
21	WSBP	0	0	0
22	WTON	0	0	0
23	HDTX	0	0	0
24	KBLM	0	0	0
25	KRAH	0	0	0
26	PRAS	0	0	0
27	RICY	0	0	0
28	SCCO	0	0	0
29	SSTM	0	0	0

30	STAR	0	0	0
31	TRIS	0	0	0
32	UNIT	0	0	0
33	ALTO	0	0	0
34	BTEK	0	0	0
35	CINT	0	0	0
36	KAEF	0	0	0
37	LMPI	0	0	0
38	SIDO	0	0	0
39	STTP	0	0	0

Data penelitian Auditor switching				
No	Kode	2017	2018	2019
1	AGII	0	1	0
2	ALDO	1	0	0
3	ALKA	0	1	1
4	BAJA	1	0	0
5	BTON	0	1	0
6	EKAD	1	1	1
7	ETWA	0	0	1
8	IGAR	1	0	0
9	INCF	1	0	0
10	INCI	1	1	0
11	ISSP	1	0	0
12	JKSW	0	1	0
13	JPFA	1	0	0
14	KIAS	0	0	0
15	MAIN	1	0	0
16	PICO	0	0	0
17	SMCB	1	0	1
18	SPMA	0	0	1
19	TIRT	0	0	0
20	TRST	0	1	0
21	WSBP	1	1	0

22	WTON	0	1	0
23	HDTX	0	0	0
24	KBLM	1	0	0
25	KRAH	0	0	0
26	PRAS	1	1	1
27	RICY	0	0	0
28	SCCO	1	0	0
29	SSTM	1	0	0
30	STAR	1	0	1
31	TRIS	1	0	0
32	UNIT	1	0	1
33	ALTO	1	0	1
34	BTEK	0	1	0
35	CINT	1	0	0
36	KAEF	0	0	1
37	LMPI	1	1	0
38	SIDO	1	0	0
39	STTP	1	0	0

B. HASIL UJI ASUMSI KLASIK

1. HASIL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		117
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.46966672
Most Extreme Differences	Absolute	.289
	Positive	.289
	Negative	-.180
Kolmogorov-Smirnov Z		3.124
Asymp. Sig. (2-tailed)		.210

a. Test distribution is Normal.

b. Calculated from data.

2. HASIL UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.276 ^a	.076	.043	.47798	.076	2.303	4	112	.063	1.990

a. Predictors: (Constant), X4, X3, X1, X2

b. Dependent Variable: Y

Coefficients^a

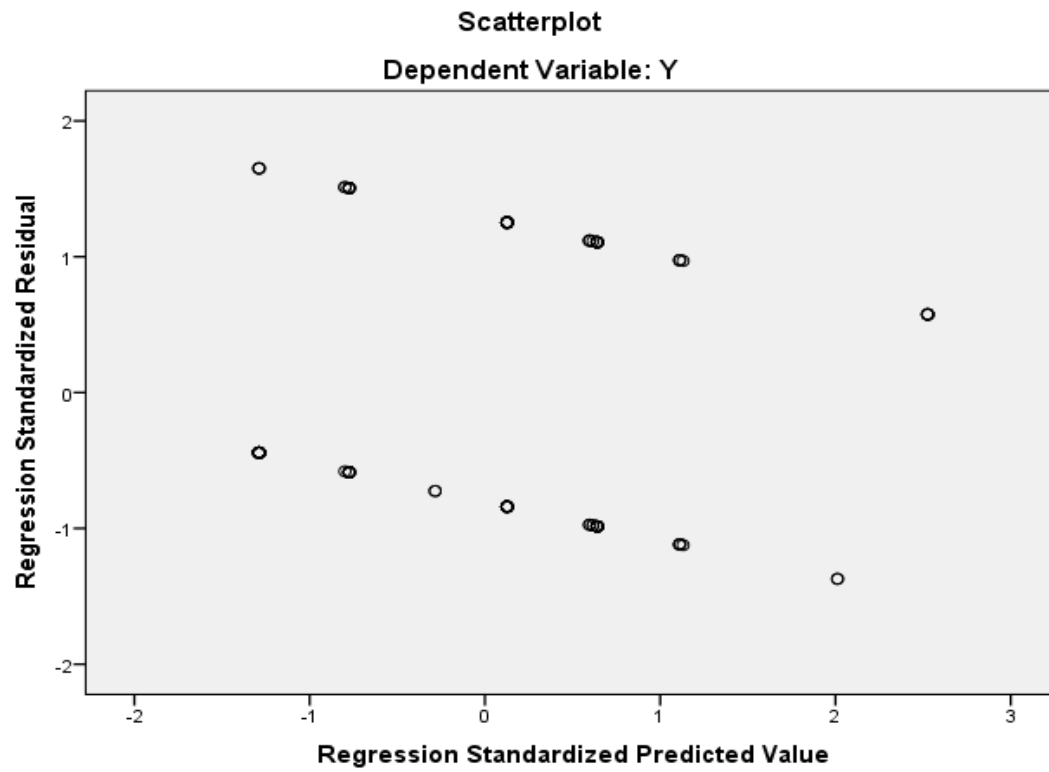
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.402	.075		5.378	.000		
	X1	.069	.091	.070	.758	.450	.961	1.041

X2	.254	.124	.193	2.043	.043	.928	1.077
X3	-.190	.089	-.196	-2.133	.035	.980	1.020
X4	.066	.160	.038	.414	.680	.981	1.019

a. Dependent Variable: Y

3. HASIL UJI MULTIKOLINEARITAS

4. HASIL UJI HETEROKEDASTISITAS



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.459	.025		18.350	.000
X1	.029	.031	.088	.963	.338
X2	.044	.042	.097	1.046	.298
X3	-.095	.030	-.286	-3.168	.102
X4	.065	.053	.110	1.223	.224

a. Dependent Variable: Abs_RES

C. HASIL UJI REGRESI LINIER BERGANDA

1. HASIL UJI DETERMINASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.276 ^a	.076	.043	.47798	.076	2.303	4	112	.063	1.990

a. Predictors: (Constant), X4, X3, X1, X2

b. Dependent Variable: Y

2. HASIL UJI-F

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2.104	4	.526	2.303	.063 ^b
Residual	25.588	112	.228		
Total	27.692	116			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

3. HASIL UJI-T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.402	.075		5.378	.000		
1 X1	.069	.091	.070	.758	.450	.961	1.041
X2	.254	.124	.193	2.043	.043	.928	1.077
X3	-.190	.089	-.196	-2.133	.035	.980	1.020
X4	.066	.160	.038	.414	.680	.981	1.019

a. Dependent Variable: Y

DATA PERUSAHAAN

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1.	AGII	PT.Aneka Gas Industri ,Tbk
2.	ALDO	PT Alkindo Naratama, Tbk
3.	ALKA	PT.Alakasa Industrindo,Tbk
4.	BAJA	PT.Sarana central Bajatama ,Tbk
5.	BTON	PT.Beton Jaya Manunggal,TBK
6.	EKAD	PT ,Ekadharma Internasional Tbk
7.	ETWA	PT. Eterindo Wahanatama,Tbk
8.	IGAR	PT.Champion Pacific Indonesia ,Tbk
9.	INCF	PT.Indo Komoditi Tbk
10.	INCI	PT.Intan Wijaya Internasional,Tbk
11.	ISSP	PT.Steel Pipe Industry of Indonesia,Tbk
12.	JKSW	PT.Jakarta kyoei Steel Works Tbk
13.	JPFA	PT. Japfa Comfeed Indonesia Tbk
14.	KIAS	PT. Keramika Indonesia Assosiasi,Tbk
15.	MAIN	PT.Malindo feedmill,Tbk
16.	PICO	PT.Pelanggi Indah Canindo
17.	SMCB	PT.Solusi Bangun Indonesia
18.	SPMA	PT. Suparma Tbk
19.	TIRT	PT. Tirtha Mahakam Resource,Tbk
20.	TRST	PT.Trias Sentosa Tbk
21.	WSBP	PT. Waskita Beton Precast ,Tbk
22.	WTON	PT. Wijaya Karya Beton,Tbk
23.	RDTX	PT. Roda Vivatex
24.	KBLM	PT. Kabelindo Murni Tbk
25.	KRAH	PT. Krakatau Steel,Tbk
26.	PRAS	PT. Prima Alloy Steel Universal,Tbk
27.	RICY	PT. Ricky Putra Globalindo
28.	SCCO	PT. Soechi Lines ,Tbk
29.	SSTM	PT. Sunson Textile Manufaktur,Tbk
30.	STAR	PT. Buana Artha Anugrah ,Tbk
31.	TRIS	PT.Trisula Internasional,Tbk
32.	UNIT	PT. Nusantara Inti Corpora,Tbk
33.	ALTO	PT. Tri Bayan Tirta Tbk
34.	BTEK	PT. Bumi Teknokultura Unggul
35.	CINT	PT. Chitose Internasional,Tbk
36.	KAEF	PT. Kimia Farma,Tbk
37.	LMPI	PT. Langgeng Makmur Industri
38.	SIDO	PT. Industri Sidomuncul,Tbk
39.	STTP	PT. Siantar Top,Tbk