

LAMPIRAN

A. DATA DAN SAMPEL PENELITIAN

Rincian Sampel Penelitian

Kriteria	Jumlah
Perusahaan Investasi yang terdaftar di Bursa Efek Indonesia tahun 2013-2016	10
Perusahaan yang tidak menerbitkan laporan keuangan terus menerus dari periode 2013-2016	(1)
Perusahaan yang tidak memiliki dewan direksi, dan memublish laporan audit independen	(-)
Perusahaan yang tidak menggunakan mata uang rupiah dalam laporannya	(2)
Perusahaan yang menjadi sampel	(7)
Observasi: jumlah sampel 7x4 tahun	28

Sumber: IDX, 2016

B. STATISTIK DESKRIPTIF

Analisis statistik Deskriptif

Descr iptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Uk. Perusahaan Klien	28	14	16	14,84	,640
Audit Tenure	28	1	5	2,61	1,286
Fee Audit	28	14	16	14,85	,872
Valid N (listwise)	28				

Sumber: output SPSS, 2017

Hasil Analisis Distribusi Frekuensi

Auditor Switching

	Frequency	Percent	Valid Percent	Cumulative Percent
TIDAK SWITCH	15	53,6	53,6	53,6
Valid SWITCH	13	46,4	46,4	100,0
Total	28	100,0	100,0	

Opini Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
WTP	9	32,1	32,1	32,1
Valid Selain WTP	19	67,9	67,9	100,0
Total	28	100,0	100,0	

Ukuran KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
Selain KAP BIG 4	14	50,0	50,0	50,0
Valid KAP BIG 4	14	50,0	50,0	100,0
Total	28	100,0	100,0	

Pergantian Manajemen

	Frequency	Percent	Valid Percent	Cumulative Percent
TIDAK MENGGANTI DIREKSI	18	64,3	64,3	64,3
Valid MENGGANTI DIREKSI	10	35,7	35,7	100,0
Total	28	100,0	100,0	

Financial Distress

	Frequency	Percent	Valid Percent	Cumulative Percent
TIDAK DEBT	18	64,3	64,3	64,3
Valid DEBT	10	35,7	35,7	100,0
Total	28	100,0	100,0	

	Frequency	Percent	Valid Percent	Cumulative Percent
TIDAK DELAY	24	85,7	85,7	85,7
Valid DELAY	4	14,3	14,3	100,0
Total	28	100,0	100,0	

Sumber: output SPSS, 2017

C. UJI ASUMSI KLASIK

Hasil Uji Normalitas One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,46893245
	Absolute	,138
Most Extreme Differences	Positive	,138
	Negative	-,134
Kolmogorov-Smirnov Z		,826
Asymp. Sig. (2-tailed)		,503

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	-,581	3,068			

Opini Audit	-,080	,297	-,075	,538	1,859
Ukuran KAP	,184	,260	,184	,611	1,636
PergantianManajemen	-,068	,262	-,065	,658	1,521
Financial Distress	-,380	,284	-,365	,560	1,786
Uk. Perusahaan Klien	-,008	,186	-,010	,758	1,319
Audit Delay	,234	,343	,164	,721	1,387
Audit Tenure	-,176	,112	-,446	,514	1,944
Fee Audit	,115	,132	,198	,809	1,235

a. Dependent Variable: Auditor Switching
Sumber: output SPSS, 2017

Uji Heteroskedastisitas Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	2,505	2,616		,958	,347
	Opini Audit	-,008	,196	-,008	-,041	,967
	Uk KAP	-,104	,222	-,104	-,466	,645
	PergantianManajemen	,033	,213	,033	,157	,877
	Financial distress	,330	,159	,329	1,420	,167
	Ukuran perusahaan klien	-,033	,167	-,041	-,195	,847
	Audit delay	,460	,350	,289	1,315	,200
	Audit Tenure	,079	,092	,203	,864	,395
	Fee Audit	-,149	,110	-,263	-1,351	,188

a. Dependent Variable: Auditor switching _RES1

Sumber: hasil pengolahan data SPSS 20.0

Hasil Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-,04284
Cases < Test Value	14
Cases >= Test Value	14
Total Cases	28
Number of Runs	15
Z	,000
Asymp. Sig. (2-tailed)	1,000

a. Median

D. PENGUJIAN HIPOTESIS

Menilai Keseluruhan Model

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

Iteration	-2 Log likelihood	Coefficients								
		Constant	X1	X2	X3	X4	X5	X6	X7	X8
1	32,391	-4,323	-,320	,734	-,271	-1,521	-,033	,937	-,704	,462
2	32,088	-4,825	-,270	1,041	-,188	-1,960	-,079	1,179	-,941	,574
3	32,080	-4,942	-,247	1,096	-,164	-2,040	-,090	1,232	-,987	,598
4	32,080	-4,947	-,246	1,098	-,163	-2,042	-,090	1,233	-,988	,599
5	32,080	-4,947	-,246	1,098	-,163	-2,042	-,090	1,233	-,988	,599

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 38,673

Sumber: output SPSS, 2017

Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	32,080 ^a	,210	,720

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Sumber: output SPSS, 2017

Hosmer and Lemeshow Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8,313	7	,306

Sumber: output SPSS, 2017

Matriks Klasifikasi

Classification Table^a

	Observed	Predicted			Percentage Correct
		Auditor Switching			
		TIDAK SWITCH	SWITCH		
Step 1	Auditor Switching	TIDAK SWITCH	11	4	73,3
		SWITCH	4	9	69,2
	Overall Percentage				71,4

a. The cut value is ,500

Sumber: output SPSS, 2017

Hasil Uji Regresi Logistik

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for	
							EXP(B)	
							Lower	Upper
Step 1 ^a								
X1	-,031	1,345	,001	1	,982	,969	,069	13,524
X2	1,612	1,346	1,434	1	,231	5,012	,358	70,132
X3	,633	1,318	,231	1	,631	1,884	,142	24,962
X4	-2,794	1,579	3,132	1	,077	,061	,003	1,350
X5	-,402	,851	,223	1	,637	,669	,126	3,547
X6	1,128	1,404	,646	1	,422	3,090	,197	48,405
X7	-3,756	1,815	4,284	1	,038	,023	,001	,819
X8	,874	,680	1,652	1	,199	2,397	,632	9,089
Constant	-4,282	13,403	,102	1	,749	,014		

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5, X6, X7, X8.

Sumber: output SPSS, 2017

INTERPRETASI HASIL

Ringkasan Hasil Pengujian Hipotesis

Variabel	Hipotesis	B	Sig.	Hasil
OPINI	H ₁ : Opini audit berpengaruh signifikan terhadap <i>Auditor Switching</i>	-0,031	0,982	Tidak didukung
KAP	H ₂ : Ukuran KAP berpengaruh signifikan terhadap <i>Auditor Switching</i>	1,612	0,231	Tidak didukung
CEO	H ₃ : Pergantian Manajemen berpengaruh signifikan terhadap <i>Auditor Switching</i>	0,633	0,631	Tidak didukung
DEBT	H ₄ : <i>Financial Distress</i> berpengaruh signifikan terhadap <i>Auditor Switching</i>	-2,794	0,077	Tidak didukung
LNTA	H ₅ : Ukuran Perusahaan Klien berpengaruh signifikan terhadap <i>Auditor Switching</i>	-0,402	0,637	Tidak didukung
DELAY	H ₆ : <i>Audit Delay</i> berpengaruh signifikan terhadap <i>Auditor Switching</i>	1,128	0,422	Tidak didukung
TENURE	H ₇ : <i>Audit Tenure</i> berpengaruh signifikan terhadap <i>Auditor Switching</i>	-3,756	0,038	Didukung
FEES	H ₈ : <i>Fee Audit</i> berpengaruh signifikan terhadap <i>Auditor Switching</i>	0,874	0,199	Tidak didukung

Sumber: Data diolah, 2017