

Tabel Perusahaan Real Estate di Bursa Efek Indonesia**TAHUN 2013 - 2015**

Catatan:	DATA LENGKAP
	DATA TIDAK LENGKAP

Real Estate	NO	KODE	NAMA PERUSAHAAN
	1	ASRI	PT.Alam Sutra
	2	BIPP	PT Bhuwanatal Indah
	3	BKSL	PT.Sentul City
	4	CTRA	PT Ciputra Develop
	5	CTRP	PT Ciputra Property
	6	CTRS	PT Ciputra Surya
	7	DART	PT Duta Anggada
	8	FMII	PT Fortune Mate
	9	GPRA	PT Perdana Gapuraprima
	10	MTSM	Metro Realty
	11	"more	Indonesia prima
	12	PLIN	PT.Plaza Indonesia
	13	PUDP	PT.Pudjiadi
	14	PWON	PT.Pakuwon Jati
	15	RBMS	PT.Ristia Bintang
	16	RDTX	PT.Roda Vivatex
	17	SMDM	PT.Surya Mas
	18	SMRA	PT.Summerocon Agung
	19	BKDP	PT.Bukit Darmo
	20	BILD	PT.Intilan Develop
	21	KIJA	PT.Kawasan Industri
	22	LPCK	PT.lippo Cikarang
	23	MDLN	PT.Moderland
	24	DUTI	PT Duta Pertiwi
	25	ELTY	PT.Bakrie Land
	26	GMTD	PT.Gowas Makassar
	27	JRPT	PT.Jaya Real

Tabulasi Data			Auditor Switching (Y)		
Nama			Dummy(1/0)		
NPM					
Sektor perusahaan	Kode Perusahaan	Nama Perusahaan	Periode Penelitian		
			2013	2014	2015
Real Estate	ASRI	PT.Alam Sutra	0	0	0
	BIPP	PT Bhuwanatal Indah	0	0	1
	BKSL	PT.Sentul City	0	0	0
	CTRA	PT Ciputra Develop	0	0	0
	CTRP	PT Ciputra Property	0	0	0
	CTRS	PT Ciputra Surya	0	0	0
	DART	PT Duta Anggada	0	0	0
	FMII	PT Fortune Mate	1	0	0
	GPRA	T Perdana Gapuraprim	0	0	0
	PLIN	PT.Plaza Indonesia	0	0	0
	PWON	PT.Pakuwon Jati	0	0	0
	RBMS	PT.Ristia Bintang	0	1	0
	SMDM	PT.Surya Mas	0	0	0
	SMRA	PT.Summerocon Agung	0	0	0
	BKDP	PT.Bukit Darmo	0	0	0
	KIJA	PT.Kawasan Industri	0	0	0
	LPCK	PT.lippo Cikarang	0	0	0
	MDLN	PT.Moderland	0	0	0
	DUTI	PT Duta Pertiwi	0	0	0
	ELTY	PT.Bakrie Land	0	0	0
	GMTD	PT.Gowas Makassar	0	0	0
	JRPT	PT.Jaya Real	0	0	0
	MTSM	Metro Realty	1	0	0
	More	Indonesia prima	0	0	0
	PUDP	PT.Pudjadi	0	0	0
	RDTX	PT.Roda Vivatex	0	0	0

Tabulasi Data			Reputasi Auditor		
Nama			Dummy(1/0)		
NPM					
Sektor perusahaan	Kode Perusahaan	Nama Perusahaan	Periode Penelitian		
			2013	2014	2015
Real Estate	ASRI	PT.Alam Sutra	0	0	0
	BIPP	PT Bhuwanatal Indah	0	0	0
	BKSL	PT.Sentul City	0	0	0
	CTRA	PT Ciputra Develop	1	1	1
	CTRP	PT Ciputra Property	1	1	1
	CTRS	PT Ciputra Surya	1	1	1
	DART	PT Duta Anggada	1	1	1
	FMII	PT Fortune Mate	0	0	0
	GPRA	T Perdana Gapuraprim	0	0	0
	PLIN	PT.Plaza Indonesia	1	1	1
	PWON	PT.Pakuwon Jati	1	1	1
	RBMS	PT.Ristia Bintang	0	0	0
	SMDM	PT.Surya Mas	0	0	0
	SMRA	PT.Summerocon Agung	1	1	1
	BKDP	PT.Bukit Darmo	0	0	0
	KIJA	PT.Kawasan Industri	0	0	0
	LPCK	PT.lippo Cikarang	0	0	0
	MDLN	PT.Moderland	0	0	0
	DUTI	PT Duta Pertiwi	0	0	0
	ELTY	PT.Bakrie Land	0	0	0
	GMTD	PT.Gowas Makassar	0	0	0
	JRPT	PT.Jaya Real	0	0	0
	MTSM	Metro Realty	0	0	0
	"more	Indonesia prima	1	1	1
PUDP	PT.Pudjadi	0	0	0	
RDTX	PT.Roda Vivatex	0	0	0	

Tabulasi Data			Pergantiann Manajemen		
Nama			Dummy(1/0)		
NPM					
Sektor perusahaan	Kode Perusahaa	Nama Perusahaan	Periode Penelitian		
			2013	2014	2015
Real Estate	ASRI	PT.Alam Sutra	1	1	1
	BIPP	PT Bhuwanatal Indah	0	0	0
	BKSL	PT.Sentul City	0	1	1
	CTRA	PT Ciputra Develop	0	0	0
	CTRP	PT Ciputra Property	0	0	0
	CTRS	PT Ciputra Surya	0	0	0
	DART	PT Duta Anggada	0	0	0
	FMII	PT Fortune Mate	0	0	0
	GPRA	T Perdana Gapuraprim	0	0	0
	PLIN	PT.Plaza Indonesia	0	0	0
	PWON	PT.Pakuwon Jati	0	0	0
	RBMS	PT.Ristia Bintang	1	1	1
	SMDM	PT.Surya Mas	0	0	0
	SMRA	PT.Summerocon Agung	0	1	0
	BKDP	PT.Bukit Darmo	0	0	0
	KIJA	PT.Kawasan Industri	0	0	1
	LPCK	PT.lippo Cikarang	0	0	0
	MDLN	PT.Moderland	0	0	0
	DUTI	PT Duta Pertiwi	0	0	0
	ELTY	PT.Bakrie Land	0	0	0
	GMTD	PT.Gowas Makassar	0	1	1
	JRPT	PT.Jaya Real	0	0	0
	MTSM	Metro Realty	0	0	0
	"more	Indonesia prima	0	0	0
PUDP	PT.Pudjadi	0	0	0	
RDTX	PT.Roda Vivatex	0	0	0	

Tabulasi Data			Kesulitan Keuangan		
Nama			Dummy(1/0)		
NPM					
Sektor perusahaan	Kode Perusahaan	Nama Perusahaan	Periode Penelitian		
			2013	2014	2015
Real Estate	ASRI	PT.Alam Sutra	0	0	0
	BIPP	PT Bhuwanatal Indah	0	0	0
	BKSL	PT.Sentul City	0	0	0
	CTRA	PT Ciputra Develop	0	0	0
	CTRP	PT Ciputra Property	0	0	0
	CTRS	PT Ciputra Surya	0	0	0
	DART	PT Duta Anggada	0	0	0
	FMII	PT Fortune Mate	0	0	0
	GPRA	T Perdana Gapuraprim	0	0	0
	PLIN	PT.Plaza Indonesia	0	0	0
	PWON	PT.Pakuwon Jati	0	0	0
	RBMS	PT.Ristia Bintang	1	0	0
	SMDM	PT.Surya Mas	0	0	0
	SMRA	PT.Summerocon Agung	0	0	0
	BKDP	PT.Bukit Darmo	0	0	0
	KIJA	PT.Kawasan Industri	0	0	0
	LPCK	PT.lippo Cikarang	0	0	0
	MDLN	PT.Moderland	0	0	0
	DUTI	PT Duta Pertiwi	0	0	0
	ELTY	PT.Bakrie Land	0	0	0
	GMTD	PT.Gowas Makassar	0	0	0
	JRPT	PT.Jaya Real	0	0	0
	MTSM	Metro Realty	1	1	1
	"more	Indonesia prima	0	0	0
	PUDP	PT.Pudjadi	0	0	0
	RDTX	PT.Roda Vivatex	0	0	0

Tabulasi Data			Fee audit		
Nama			Dummy(1/0)		
NPM					
Sektor perusahaan	Kode Perusahaan	Nama Perusahaan	Periode Penelitian		
			2013	2014	2015
Real Estate	ASRI	PT.Alam Sutra	0	0	0
	BIPP	PT Bhuwanatal Indah	0	0	0
	BKSL	PT.Sentul City	0	0	0
	CTRA	PT Ciputra Develop	0	0	0
	CTRP	PT Ciputra Property	0	0	0
	CTRS	PT Ciputra Surya	0	0	0
	DART	PT Duta Anggada	0	0	0
	FMII	PT Fortune Mate	1	0	0
	GPRA	T Perdana Gapuraprim	0	0	0
	PLIN	PT.Plaza Indonesia	0	0	0
	PWON	PT.Pakuwon Jati	0	0	0
	RBMS	PT.Ristia Bintang	0	0	0
	SMDM	PT.Surya Mas	0	0	0
	SMRA	PT.Summerocon Agung	0	0	0
	BKDP	PT.Bukit Darmo	0	0	0
	KIJA	PT.Kawasan Industri	0	0	0
	LPCK	PT.lippo Cikarang	0	0	0
	MDLN	PT.Moderland	0	0	0
	DUTI	PT Duta Pertiwi	0	0	0
	ELTY	PT.Bakrie Land	0	0	0
	GMTD	PT.Gowas Makassar	0	0	0
	JRPT	PT.Jaya Real	0	0	0
	MTSM	Metro Realty	0	0	0
	"more	Indonesia prima	0	0	0
PUDP	PT.Pudjadi	0	0	0	
RDTX	PT.Roda Vivatex	0	0	0	

Tabulasi Data			audit delay									
Nama			Periode Penelitian									
Sektor perusahaan	Kode Perusahaan	Nama Perusahaan	2013			2014			2015			
			Lap Audit	LK	Hari	Lap Audit	LK	Hari	Lap Audit	LK	Hari	
Real Estate	ASRI	PT.Alam Sutra	21-03-2014	31-12-2013	81	6/3/2015	31-12-2014	66	29-03-2016		89	
	BIPP	PT Bhuwanatal Indah	03/03/2014	31-12-2013	63	11/6/2015	31-12-2014	161	21-03-2016	31-12-2015	81	
	BKSL	PT.Sentul City	15-03-2014	31-12-2013	75	19-03-2015	31-12-2014	79	21-03-2016	31-12-2015	81	
	CTRA	PT Ciputra Develop	24-03-2014	31-12-2013	84	23-03-2015	31-12-2014	83	24-03-2016	31-12-2015	84	
	CTRP	PT Ciputra Property	24-03-2014	31-12-2013	84	23-03-2015	31-12-2014	83	24-03-2016	31-12-2015	84	
	CTRS	PT Ciputra Surya	24-03-2014	31-12-2013	84	23-03-2015	31-12-2014	83	24-03-2016	31-12-2015	84	
	DART	PT Duta Anggada	25-03-2014	31-12-2013	85	20-03-2015	31-12-2014	80	29-03-2016	31-12-2015	89	
	FMII	PT Fortune Mate	20-03-2014	31-12-2013	80	23-03-2015	31-12-2014	83	23-03-2016	31-12-2015	83	
	GPRA	T Perdana Gapuraprim	22-03-2014	31-12-2013	82	03/09/2015	31-12-2014	273	28-03-2016	31-12-2015	88	
	PLIN	PT.Plaza Indonesia	28-03-2014	31-12-2013	88	27-02-2015	31-12-2014	57	26-02-2016	31-12-2015	56	
	PWON	PT.Pakuwon Jati	18-03-2014	31-12-2013	68	20-02-2015	31-12-2014	50	24-02-2016	31-12-2015	54	
	RBMS	PT.Ristia Bintang	25-03-2014	31-12-2013	85	02/06/2015	31-12-2014	182	17-03-2016	31-12-2015	67	
	SMDM	PT.Surya Mas	24-03-2014	31-12-2013	84	17-02-2015	31-12-2014	47	17-03-2016	31-12-2015	67	
	SMRA	PT.Summeroon Agung	15-03-2014	31-12-2013	65	23-03-2015	31-12-2014	83	23-03-2016	31-12-2015	83	
	BKDP	PT.Bukit Darmo	23-03-2014	31-12-2013	83	25-03-2015	31-12-2014	85	25-03-2016	31-12-2015	85	
	KIJA	PT.Kawasan Industri	27-03-2014	31-12-2013	87	27-03-2015	31-12-2014	87	28-03-2016	31-12-2015	88	
	LPCK	PT.lippo Cikarang	19-03-2014	31-12-2013	79	25-02-2015	31-12-2014	55	28-02-2016	31-12-2015	58	
	MDLN	PT.Moderland	20-03-2014	31-12-2013	80	20-03-2015	31-12-2014	80	18-03-2016	31-12-2015	78	
	DUTI	PT Duta Pertiwi	14-02-2014	31-12-2013	44	02/09/2015	31-12-2014	272	09/02/16	31-12-2015	39	
	ELTY	PT.Bakrie Land	06/02/2014	31-12-2013	36	28-04-2015	31-12-2014	118	31-08-2016	31-12-2015	240	
	GMTD	PT.Gowas Makassar	17-03-2014	31-12-2013	77	27-02-2015	31-12-2014	57	19-02-2016	31-12-2015	49	
	JRPT	PT.Jaya Real	14-03-2014	31-12-2013	74	13-03-2015	31-12-2014	73	29-02-2016	31-12-2015	59	
	MTSM	Metro Realty	27-03-2014	31-12-2013	87	30-03-2015	31-12-2014	87	30-03-2016	31-12-2015	87	
	"more	Indonesia prima	20-03-2014	31-12-2013	80	27-03-2015	31-12-2014	87	23-03-2016	31-12-2015	73	
	PUDP	PT.Pudjadi	13-03-2014	31-12-2013	73	03/12/2015	31-12-2014	63	15-03-2016	31-12-2015	75	
	RDTX	PT.Roda Vivatex	13-03-2014	31-12-2013	73	03/12/2015	31-12-2014	63	15-03-2016	31-12-2015	87	

Tabel 4.2.1**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Switching	78	0	1	.05	.222
Reputasi Auditor	78	0	1	.32	.470
Pergantian Manajemenen	78	0	1	.15	.363
Kesulitan Keuangan	78	0	1	.05	.222
Fee Audit	78	0	1	.01	.113
Audit Delay	78	39	273	87.85	45.390
Valid N (listwise)	78				

Tabel 4.3.1**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square
1	20.318 ^a	.134

Tabel 4.3.2**Omnibus Tests of Model Coefficients**

	Chi-square	df	Sig.
Step	11.237	5	.047
Step 1 Block	11.237	5	.047
Model	11.237	5	.047

Tabel 4.3.3**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	20.318 ^a	.134	.403

Tabel 4.3.4**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	3.187	8	.922

Tabel 4.3.5**Classification Table^a**

		Observed	Predicted		
			Auditor Switching		Percentage Correct
			0	1	
Step 1	Auditor Switching	0	74	0	100.0
		1	3	1	25.0
	Overall Percentage				96.2

Tabel 4.3.6.1**ANOVA^a**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.079	2	.039	.891	.015 ^b
	Residual	2.785	63	.044		
	Total	2.864	65			

Tabel 4.3.6.2**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.073	2	.036	.823	.004 ^b
	Residual	2.791	63	.044		
	Total	2.864	65			

Tabel 4.3.6.3**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.957	2	.478	15.802	.000 ^b
	Residual	1.907	63	.030		
	Total	2.864	65			

Tabel 4.3.6.4**ANOVA^a**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.152	3	.051	1.159	.003 ^b
Residual	2.712	62	.044		
Total	2.864	65			

Tabel 4.3.6.5**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)
Z	18.025	7950.105	.000	1	.998	.000
X1	.978	1.402	.487	1	.037	.042
X2	2.513	1.680	2.238	1	.135	.344
X3	27.339	40192.971	.000	1	.999	.679
X4	.017	.029	.337	1	.014	.983
Constant	2.075	2.147	.934	1	.334	.026