**Lampiran 1. Data Variabel Penelitian**

1. **Data Audit Tenure (X1)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode** | **Nama** **Emiten** | **Tahun** |
| **2017** | **2018** | **2019** |
| 1 | ABDA | PT Asuransi Bina Dana, Tbk | 1 | 2 | 2 |
| 2 | AHAP | PT Asuransi Harta Aman Pratama, Tbk | 1 | 2 | 2 |
| 3 | AMAG | PT. Asuransi Multhi Artha Guna, Tbk | 1 | 2 | 3 |
| 4 | ASBI | PT. Asuransi Bintang, Tbk | 2 | 3 | 4 |
| 5 | ASDM | PT. Asuransi Dayin Mitra, Tbk | 2 | 3 | 3 |
| 6 | ASJT | PT. Asuransi Jaya Tania, Tbk. | 1 | 2 | 3 |
| 7 | ASMI | PT. Asuransi Kresna Mitra, Tbk | 1 | 2 | 3 |
| 8 | ASRM | PT. Asuransi Ramayana, Tbk | 1 | 2 | 2 |
| 9 | PNLF | PT. Panin Insurance, Tbk. | 2 | 3 | 4 |
| 10 | LPGI | PT. Lippo General Insurance, Tbk | 1 | 2 | 2 |
| 11 | MREI | PT. Maskapai Reasuransi Indonesia, Tbk | 1 | 2 | 3 |
| 12 | MTWI | PT. Malacca Trust Wuwungan Insurance, Tbk | 1 | 2 | 3 |
| 13 | PNIN | PT. Pannivest, Tbk | 1 | 0 | 0 |
| 14 | VINS | PT. Victoria Insurance, Tbk | 1 | 1 | 0 |
| **Jumlah** | **17** | **28** | **34** |
| **Rataan** | **1.214286** | **2** | **2.428571** |

Keterangan :

0 : Perusahaan yang Melakukan Audit Tenure Selama 1 Tahun

1. : Perusahaan Yang Melakukan Audit Tenure Selama 2 Tahun
2. : Perusahaan yang Melakukan Audit Tenure Selama 3 Tahun
3. : Perusahaan yang Melakukan Audit Tenure Selama 4 Tahun
4. : Perusahaan yang Melakukan Audit Tenure Selama 5 Tahun
5. **Data Ukuran KAP (X2)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode** | **Nama** **Emiten** | **Tahun** |
| **2017** | **2018** | **2019** |
| 1 | ABDA | PT Asuransi Bina Dana, Tbk | 0 | 0 | 0 |
| 2 | AHAP | PT Asuransi Harta Aman Pratama, Tbk | 1 | 1 | 1 |
| 3 | AMAG | PT. Asuransi Multhi Artha Guna, Tbk | 0 | 0 | 0 |
| 4 | ASBI | PT. Asuransi Bintang, Tbk | 0 | 0 | 0 |
| 5 | ASDM | PT. Asuransi Dayin Mitra, Tbk | 1 | 1 | 1 |
| 6 | ASJT | PT. Asuransi Jaya Tania, Tbk. | 1 | 1 | 1 |
| 7 | ASMI | PT. Asuransi Kresna Mitra, Tbk | 0 | 0 | 0 |
| 8 | ASRM | PT. Asuransi Ramayana, Tbk | 1 | 1 | 1 |
| 9 | PNLF | PT. Panin Insurance, Tbk. | 1 | 1 | 1 |
| 10 | LPGI | PT. Lippo General Insurance, Tbk | 0 | 0 | 1 |
| 11 | MREI | PT. Maskapai Reasuransi Indonesia, Tbk | 0 | 0 | 0 |
| 12 | MTWI | PT. Malacca Trust Wuwungan Insurance, Tbk | 0 | 0 | 1 |
| 13 | PNIN | PT. Pannivest, Tbk | 0 | 0 | 1 |
| 14 | VINS | PT. Victoria Insurance, Tbk | 0 | 0 | 0 |
| **Jumlah** | **5** | **5** | **8** |
| **Rataan** | **0.357143** | **0.357143** | **0.571429** |

Keterangan :

1. : Perusahaan di audit oleh KAP *the big four*
2. : Perusahaan di audit oleh KAP *non big four*
3. **Kualitas Audit (Y)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode** | **Nama** **Emiten** | **Tahun** |
| **2017** | **2018** | **2019** |
| 1 | ABDA | PT Asuransi Bina Dana, Tbk | 1 | 0 | 0 |
| 2 | AHAP | PT Asuransi Harta Aman Pratama, Tbk | 1 | 0 | 0 |
| 3 | AMAG | PT. Asuransi Multhi Artha Guna, Tbk | 1 | 0 | 0 |
| 4 | ASBI | PT. Asuransi Bintang, Tbk | 1 | 0 | 1 |
| 5 | ASDM | PT. Asuransi Dayin Mitra, Tbk | 1 | 0 | 1 |
| 6 | ASJT | PT. Asuransi Jaya Tania, Tbk. | 0 | 1 | 1 |
| 7 | ASMI | PT. Asuransi Kresna Mitra, Tbk | 1 | 1 | 1 |
| 8 | ASRM | PT. Asuransi Ramayana, Tbk | 1 | 0 | 0 |
| 9 | PNLF | PT. Panin Insurance, Tbk. | 0 | 0 | 0 |
| 10 | LPGI | PT. Lippo General Insurance, Tbk | 1 | 1 | 1 |
| 11 | MREI | PT. Maskapai Reasuransi Indonesia, Tbk | 0 | 1 | 1 |
| 12 | MTWI | PT. Malacca Trust Wuwungan Insurance, Tbk | 1 | 1 | 1 |
| 13 | PNIN | PT. Pannivest, Tbk | 1 | 0 | 0 |
| 14 | VINS | PT. Victoria Insurance, Tbk | 1 | 1 | 0 |
| **Jumlah** | **11** | **6** | **7** |
| **Rataan** | **0.785714** | **0.428571** | **0.5** |

Keterangan :

1. : Perusahaan yang tidak menerima opini audit going concern
2. : Perusahaan yang menerima opini audit going concern

**Lampiran 2. Hasil Output SPSS**

Lampiran

LOGISTIC REGRESSION VARIABLES Y

 /METHOD=ENTER X1 X2

 /CLASSPLOT

 /PRINT=GOODFIT CORR ITER(1)

 /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).

**Logistic Regression**

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| **Notes** |
| Output Created | 13-JUL-2021 13:26:48 |
| Comments |  |
| Input | Active Dataset | DataSet0 |
| Filter | <none> |
| Weight | <none> |
| Split File | <none> |
| N of Rows in Working Data File | 42 |
| Missing Value Handling | Definition of Missing | User-defined missing values are treated as missing |
| Syntax | LOGISTIC REGRESSION VARIABLES Y /METHOD=ENTER X1 X2 /CLASSPLOT /PRINT=GOODFIT CORR ITER(1) /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5). |
| Resources | Processor Time | 00:00:00.02 |
| Elapsed Time | 00:00:00.03 |

[DataSet0]

|  |
| --- |
| **Case Processing Summary** |
| Unweighted Casesa | N | Percent |
| Selected Cases | Included in Analysis | 42 | 100.0 |
| Missing Cases | 0 | .0 |
| Total | 42 | 100.0 |
| Unselected Cases | 0 | .0 |
| Total | 42 | 100.0 |
| a. If weight is in effect, see classification table for the total number of cases. |

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| **Dependent Variable Encoding** |
| Original Value | Internal Value |
| Memiliki Kualitas Audit Yang Kurang Baik | 0 |
| Memiliki Kualitas Audit Yang Baik | 1 |

**Block 0: Beginning Block**

|  |
| --- |
| **Iteration Historya,b,c** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 56.691 | -.381 |
| 2 | 56.691 | -.386 |
| 3 | 56.691 | -.386 |
| a. Constant is included in the model. |
| b. Initial -2 Log Likelihood: 56.691 |
| c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001. |

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| **Classification Tablea,b** |
|  | Observed | Predicted |
|  | Kualitas Audit | Percentage Correct |
|  | Memiliki Kualitas Audit Yang Kurang Baik | Memiliki Kualitas Audit Yang Baik |
| Step 0 | Kualitas Audit | Memiliki Kualitas Audit Yang Kurang Baik | 25 | 0 | 100.0 |
| Memiliki Kualitas Audit Yang Baik | 17 | 0 | .0 |
| Overall Percentage |  |  | 59.5 |
| a. Constant is included in the model. |
| b. The cut value is .500 |

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| **Variables in the Equation** |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 0 | Constant | -.386 | .314 | 1.505 | 1 | .220 | .680 |

|  |
| --- |
| **Variables not in the Equation** |
|  | Score | df | Sig. |
| Step 0 | Variables | X1 | 2.421 | 1 | .120 |
| X2 | 1.549 | 1 | .213 |
| Overall Statistics | 5.423 | 2 | .066 |

**Block 1: Method = Enter**

|  |
| --- |
| **Iteration Historya,b,c,d** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant | X1 | X2 |
| Step 1 | 1 | 51.095 | -1.035 | -1.314 | .880 |
| 2 | 50.983 | -1.237 | -1.488 | 1.029 |
| 3 | 50.983 | -1.247 | -1.497 | 1.036 |
| 4 | 50.983 | -1.247 | -1.497 | 1.036 |
| a. Method: Enter |
| b. Constant is included in the model. |
| c. Initial -2 Log Likelihood: 56.691 |
| d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001. |

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| **Omnibus Tests of Model Coefficients** |
|  | Chi-square | df | Sig. |
| Step 1 | Step | 5.709 | 2 | .038 |
| Block | 5.709 | 2 | .038 |
| Model | 5.709 | 2 | .038 |

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| **Model Summary** |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 50.983a | .326 | .457 |
| a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001. |

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| **Hosmer and Lemeshow Test** |
| Step | Chi-square | df | Sig. |
| 1 | 8.278 | 3 | .089 |

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| **Contingency Table for Hosmer and Lemeshow Test** |
|  | Kualitas Audit = Memiliki Kualitas Audit Yang Kurang Baik | Kualitas Audit = Memiliki Kualitas Audit Yang Baik | Total |
| Observed | Expected | Observed | Expected |
| Step 1 | 1 | 6 | 6.772 | 2 | 1.228 | 8 |
| 2 | 10 | 10.589 | 6 | 5.411 | 16 |
| 3 | 6 | 3.867 | 1 | 3.133 | 7 |
| 4 | 3 | 1.639 | 1 | 2.361 | 4 |
| 5 | 0 | 2.133 | 7 | 4.867 | 7 |

|  |
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| **Classification Tablea** |
|  | Observed | Predicted |
|  | Kualitas Audit | Percentage Correct |
|  | Memiliki Kualitas Audit Yang Kurang Baik | Memiliki Kualitas Audit Yang Baik |
| Step 1 | Kualitas Audit | Memiliki Kualitas Audit Yang Kurang Baik | 22 | 3 | 88.0 |
| Memiliki Kualitas Audit Yang Baik | 9 | 8 | 47.1 |
| Overall Percentage |  |  | 71.4 |
| a. The cut value is .500 |

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| **Variables in the Equation** |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | X1 | -1.497 | .767 | 3.805 | 1 | .051 | .224 |
| X2 | 1.036 | .597 | 3.010 | 1 | .083 | 2.818 |
| Constant | 1.247 | 1.036 | 1.449 | 1 | .229 | .287 |
| a. Variable(s) entered on step 1: X1, X2. |

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| **Correlation Matrix** |
|  | Constant | X1 | X2 |
| Step 1 | Constant | 1.000 | -.047 | -.843 |
| X1 | -.047 | 1.000 | -.409 |
| X2 | -.843 | -.409 | 1.000 |

 Step number: 1

 Observed Groups and Predicted Probabilities

 16 + 1 +

 I 1 I

 I 1 I

F I 1 I

R 12 + 1 +

E I 1 I

Q I 0 I

U I 0 I

E 8 + 1 0 +

N I 1 0 1 1 I

C I 0 0 0 1 I

Y I 0 0 0 1 I

 4 + 0 0 0 1 1 +

 I 0 0 0 0 1 I

 I 0 0 0 0 1 I

 I 0 0 0 0 1 I

Predicted ---------+---------+---------+---------+---------+---------+---------+---------+---------+----------

 Prob: 0 .1 .2 .3 .4 .5 .6 .7 .8 .9 1

 Group: 0000000000000000000000000000000000000000000000000011111111111111111111111111111111111111111111111111

 Predicted Probability is of Membership for Memiliki Kualitas Audit Yang Baik

 The Cut Value is .50

 Symbols: 0 - Memiliki Kualitas Audit Yang Kurang Baik

 1 - Memiliki Kualitas Audit Yang Baik

 Each Symbol Represents 1 Case.

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| **Residuals Statisticsa** |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | .31 | 1.10 | .67 | .192 | 42 |
| Residual | -.599 | .692 | .000 | .437 | 42 |
| Std. Predicted Value | -1.865 | 2.261 | .000 | 1.000 | 42 |
| Std. Residual | -1.339 | 1.546 | .000 | .975 | 42 |
| a. Dependent Variable: Kualitas Audit |

**Charts**







**Descriptives**

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| **Notes** |
| Output Created | 06-JUL-2021 20:17:04 |
| Comments |  |
| Input | Active Dataset | DataSet1 |
| Filter | <none> |
| Weight | <none> |
| Split File | <none> |
| N of Rows in Working Data File | 42 |
| Missing Value Handling | Definition of Missing | User defined missing values are treated as missing. |
| Cases Used | All non-missing data are used. |
| Syntax | DESCRIPTIVES VARIABLES=Y X1 X2 /STATISTICS=MEAN STDDEV MIN MAX. |
| Resources | Processor Time | 00:00:00.00 |
| Elapsed Time | 00:00:00.01 |

[DataSet1]

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Kualitas Audit | 42 | 0 | 1 | .67 | .477 |
| Audit Tenure | 42 | 1 | 3 | 1.74 | .627 |
| Ukuran KAP | 42 | 0 | 1 | .40 | .497 |
| Valid N (listwise) | 42 |  |  |  |  |

NPAR TESTS

 /K-S(NORMAL)=RES\_1

 /MISSING ANALYSIS.

**NPar Tests**

|  |
| --- |
| **Notes** |
| Output Created | 06-JUL-2021 20:17:20 |
| Comments |  |
| Input | Active Dataset | DataSet1 |
| Filter | <none> |
| Weight | <none> |
| Split File | <none> |
| N of Rows in Working Data File | 42 |
| Missing Value Handling | Definition of Missing | User-defined missing values are treated as missing. |
| Cases Used | Statistics for each test are based on all cases with valid data for the variable(s) used in that test. |
| Syntax | NPAR TESTS /K-S(NORMAL)=RES\_1 /MISSING ANALYSIS. |
| Resources | Processor Time | 00:00:00.02 |
| Elapsed Time | 00:00:00.06 |
| Number of Cases Alloweda | 196608 |
| a. Based on availability of workspace memory. |

[DataSet1]

|  |
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| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 42 |
| Normal Parametersa,b | Mean | 0E-7 |
| Std. Deviation | .43662107 |
| Most Extreme Differences | Absolute | .229 |
| Positive | .209 |
| Negative | -.229 |
| Kolmogorov-Smirnov Z | 1.486 |
| Asymp. Sig. (2-tailed) | .724 |
| a. Test distribution is Normal. |
| b. Calculated from data. |