

Daftar Nama Perusahaan Perbankan Terdaftar di BEI 2010

| No | Kode | Nama Perusahaan |
|----|------|--|
| 1 | AGRO | Bank Rakyat Indonesia Agroniaga Tbk |
| 2 | AGRS | PT Bank Agris |
| 3 | BABP | PT Bank MNC Internasional |
| 4 | BACA | Bank Capital Indonesia Tbk |
| 5 | BAEK | Bank EkonomiRaharjaTbk |
| 6 | BBCA | Bank Central Asia Tbk |
| 7 | BBKP | Bank Bukopin Tbk |
| 8 | BBMD | PT Bank Mestika Dharma |
| 9 | BBNI | Bank Negara Indonesia Tbk |
| 10 | BBNP | Bank Nusantara Parahyangan Tbk |
| 11 | BBRI | Bank Rakyat Indonesia (Persero) Tbk |
| 12 | BBTN | Bank Tabungan Negara (Persero) Tbk |
| 13 | BBYB | PT Bank Yudha Bhakti |
| 14 | BCIC | PT Bank J Trust Indonesia |
| 15 | BDMN | Bank Danamon Indonesia Tbk |
| 16 | BEKS | Bank Pundi Indonesia Tbk |
| 17 | BJBR | Bank Pembangunan Daerah Jawa Barat danBanten Tbk |
| 18 | BJTM | Bank Pembangunan Daerah JawaTimut Tbk |
| 19 | BKSW | PT Bank QNB Indonesia |
| 20 | BMAS | PT Bank Maspion Indonesia |
| 21 | BMRI | Bank Mandiri (Persero) Tbk |
| 22 | BNBA | Bank BumiArta Tbk |
| 23 | BNGA | Bank CIMB Niaga Tbk |
| 24 | BNII | Bank Internasional Indonesia Tbk |
| 25 | BNLI | Bank Permata Tbk |
| 26 | BSWD | Bank of India Indonesia Tbk |

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|----|------|---------------------------------------|
| 27 | BTPN | Bank Tabungan Pensiunan Nasional Tbk |
| 28 | BVIC | Bank Victoria Internasional Tbk |
| 29 | DNAR | PT Bank Dinar Indonesia |
| 30 | INPC | Bank Artha Graha Internasional Tbk |
| 31 | MAYA | Bank Mayapada Internasional Tbk |
| 32 | MCOR | Bank Windu Kentjana Internasional Tbk |
| 33 | MEGA | Bank Mega Tbk |
| 34 | NAGA | PT Bank Mitraniaga |
| 35 | NISP | Bank OCBC NISP Tbk |
| 36 | PNBN | Bank Pan Indonesia Tbk |
| 37 | PNBS | PT Bank Panin Syariah |
| 38 | SDRA | PT Bank Waori Saudara Indonesia 1906 |

Daftar nama perusahaan perbankan terdaftar di BEI 2011

| No | Kode | Nama Perusahaan |
|----|------|-------------------------------------|
| 1 | AGRO | Bank Rakyat Indonesia Agroniaga Tbk |
| 2 | AGRS | PT Bank Agris |
| 3 | BABP | PT Bank MNC Internasional |
| 4 | BACA | Bank Capital Indonesia Tbk |
| 5 | BAEK | Bank Ekonomi Raharja Tbk |
| 6 | BBKP | Bank Bukopin Tbk |
| 7 | BBMD | PT Bank Mestika Dharma |
| 8 | BBNI | Bank Negara Indonesia Tbk |
| 9 | BBNP | Bank Nusantara Parahyangan Tbk |
| 10 | BBRI | Bank Rakyat Indonesia (Persero) Tbk |
| 11 | BBTN | Bank Tabungan Negara (Persero) Tbk |
| 12 | BBYB | PT Bank Yudha Bhakti |
| 13 | BCIC | PT Bank J Trust Indonesia |

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|----|------|---|
| 14 | BDMN | Bank Danamon Indonesia Tbk |
| 15 | BEKS | Bank Pundi Indonesia Tbk |
| 16 | BINA | PT Bank Ina Perdana |
| 17 | BJBR | Bank Pembangunan Daerah Jawa Barat dan Banten Tbk |
| 18 | BJTM | Bank Pembangunan Daerah Jawa Timut Tbk |
| 19 | BKSW | PT Bank QNB Indonesia |
| 20 | BMAS | PT Bank Maspion Indonesia |
| 21 | BMRI | Bank Mandiri (Persero) Tbk |
| 22 | BNBA | Bank Bumi Arta Tbk |
| 23 | BNII | Bank Internasional Indonesia Tbk |
| 24 | BNLI | Bank Permata Tbk |
| 25 | BSIM | Bank Sinarmas Tbk |
| 26 | BSWD | Bank of India Indonesia Tbk |
| 27 | BTPN | Bank Tabungan Pensiunan Nasional Tbk |
| 28 | BVIC | Bank Victoria Internasional Tbk |
| 29 | DNAR | PT Bank Dinar Indonesia |
| 30 | INPC | Bank Artha Graha Internasional Tbk |
| 31 | MAYA | Bank Mayapada Internasional Tbk |
| 32 | MCOR | Bank Windu Kentjana Internasional Tbk |
| 33 | MEGA | Bank Mega Tbk |
| 34 | NAGA | PT Bank Mitraniaga |
| 35 | NISP | Bank OCBC NISP Tbk |
| 36 | NOBU | PT Bank Nationalnobu |
| 37 | PNBN | Bank Pan Indonesia Tbk |
| 38 | PNBS | PT Bank Panin Syariah |
| 39 | SDRA | PT Bank Waori Saudara Indonesia 1906 |

Daftar Nama Perusahaan Perbankan Terdaftar di BEI 2012

| No | Kode | Nama Perusahaan |
|----|------|---|
| 1 | AGRO | Bank Rakyat Indonesia Agroniaga Tbk |
| 2 | AGRS | PT Bank Agris |
| 3 | BABP | PT Bank MNC Internasional |
| 4 | BACA | Bank Capital Indonesia Tbk |
| 5 | BAEK | Bank Ekonomi Raharja Tbk |
| 6 | BBCA | Bank Central Asia Tbk |
| 7 | BBKP | Bank Bukopin Tbk |
| 8 | BBMD | PT Bank Mestika Dharma |
| 9 | BBNI | Bank Negara Indonesia Tbk |
| 10 | BBNP | Bank Nusantara Parahyangan Tbk |
| 11 | BBRI | Bank Rakyat Indonesia (Persero) Tbk |
| 12 | BBTN | Bank Tabungan Negara (Persero) Tbk |
| 13 | BBYB | PT Bank Yudha Bhakti |
| 14 | BCIC | PT Bank J Trust Indonesia |
| 15 | BDMN | Bank Danamon Indonesia Tbk |
| 16 | BEKS | Bank Pundi Indonesia Tbk |
| 17 | BINA | PT Bank Ina Perdana |
| 18 | BJBR | Bank Pembangunan Daerah Jawa Barat dan Banten Tbk |
| 19 | BJTM | Bank Pembangunan Daerah Jawa Timut Tbk |
| 20 | BKSW | PT Bank QNB Indonesia |
| 21 | BMAS | PT Bank Maspion Indonesia |
| 22 | BMRI | Bank Mandiri (Persero) Tbk |
| 23 | BNBA | Bank Bumi Arta Tbk |
| 24 | BNGA | Bank CIMB Niaga Tbk |
| 25 | BNII | Bank Internasional Indonesia Tbk |
| 26 | BNLI | Bank Permata Tbk |
| 27 | BSIM | Bank Sinarmas Tbk |

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| 30 | BVIC | Bank Victoria Internasional Tbk |
| 31 | DNAR | PT Bank Dinar Indonesia |
| 32 | INPC | Bank Artha Graha Internasional Tbk |
| 33 | MAYA | Bank Mayapada Internasional Tbk |
| 34 | MCOR | Bank Windu Kentjana Internasional Tbk |
| 35 | NAGA | PT Bank Mitraniaga |
| 36 | NISP | Bank OCBC NISP Tbk |
| 37 | NOBU | PT Bank Nationalnobu |
| 38 | PNBN | Bank Pan Indonesia Tbk |
| 39 | PNBS | PT Bank Panin Syariah |
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Daftar Nama Perusahaan Perbankan terdaftar di BEI 2013

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| 4 | BACA | Bank Capital Indonesia Tbk |
| 5 | BAEK | Bank Ekonomi Raharja Tbk |
| 6 | BBCA | Bank Central Asia Tbk |
| 7 | BBKP | Bank Bukopin Tbk |
| 8 | BBMD | PT Bank Mestika Dharma |
| 9 | BBNI | Bank Negara Indonesia Tbk |
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| 13 | BBYB | PT Bank Yudha Bhakti |
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| 15 | BDMN | Bank Danamon Indonesia Tbk |
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| 17 | BINA | PT Bank Ina Perdana |
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| 20 | BKSW | PT Bank QNB Indonesia |
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| 22 | BMRI | Bank Mandiri (Persero) Tbk |
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| 24 | BNGA | Bank CIMB Niaga Tbk |
| 25 | BNII | Bank Internasional Indonesia Tbk |
| 26 | BNLI | Bank Permata Tbk |
| 27 | BSIM | Bank Sinarmas Tbk |
| 28 | BSWD | Bank of India Indonesia Tbk |
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| 32 | INPC | Bank Artha Graha Internasional Tbk |
| 33 | MAYA | Bank Mayapada Internasional Tbk |
| 34 | MCOR | Bank Windu Kentjana Internasional Tbk |
| 35 | MEGA | Bank Mega Tbk |
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| 24 | BNGA | Bank CIMB Niaga Tbk |
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| 31 | MAYA | Bank Mayapada Internasional Tbk |
| 32 | MCOR | Bank Windu Kentjana Internasional Tbk |
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| 34 | NAGA | PT Bank Mitraniaga |
| 35 | NISP | Bank OCBC NISP Tbk |
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| 37 | PNBN | Bank Pan Indonesia Tbk |
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| 7 | BBKP | Bank Bukopin Tbk |
| 8 | BBMD | PT Bank Mestika Dharma |
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| 11 | BBRI | Bank Rakyat Indonesia (Persero) Tbk |
| 12 | BBTN | Bank Tabungan Negara (Persero) Tbk |
| 13 | BBYB | PT Bank Yudha Bhakti |
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| 16 | BEKS | Bank Pundi Indonesia Tbk |
| 17 | BINA | PT Bank Ina Perdana |
| 18 | BJBR | Bank Pembangunan Daerah Jawa Barat dan Banten Tbk |
| 19 | BJTM | Bank Pembangunan Daerah Jawa Timut Tbk |
| 20 | BKSW | PT Bank QNB Indonesia |
| 21 | BMAS | PT Bank Maspion Indonesia |
| 22 | BMRI | Bank Mandiri (Persero) Tbk |
| 23 | BNBA | Bank Bumi Arta Tbk |
| 24 | BNGA | Bank CIMB Niaga Tbk |
| 25 | BNII | Bank Internasional Indonesia Tbk |
| 26 | BNLI | Bank Permata Tbk |
| 27 | BSIM | Bank Sinarmas Tbk |
| 28 | BSWD | Bank of India Indonesia Tbk |
| 29 | BTPN | Bank Tabungan Pensiunan Nasional Tbk |
| 30 | BVIC | Bank Victoria Internasional Tbk |
| 31 | DNAR | PT Bank Dinar Indonesia |
| 32 | INPC | Bank Artha Graha Internasional Tbk |
| 33 | MAYA | Bank Mayapada Internasional Tbk |
| 34 | MCOR | Bank Windu Kentjana Internasional Tbk |
| 35 | MEGA | Bank Mega Tbk |
| 36 | NAGA | PT Bank Mitraniaga |
| 37 | NISP | Bank OCBC NISP Tbk |
| 38 | NOBU | PT Bank Nationalnobu |
| 39 | PNBN | Bank Pan Indonesia Tbk |
| 40 | PNBS | PT Bank Panin Syariah |
| 41 | SDRA | PT Bank Waori Saudara Indonesia 1906 |

Sumber : Data sekunder yang diolah 2015

**Perusahaan Perbankan yang Tidak Mempublikasikan
Laporan Keuangan**

| No | Kode | Nama Perusahaan |
|-----------|-------------|---|
| 1 | AGRS | PT Bank Agris |
| 2 | BBMD | PT Bank Mestika Dharma |
| 3 | BBYB | PT Bank Yudha Bhakti |
| 4 | BINA | PT Bank Ina Perdana |
| 5 | BJBR | Bank Pembangunan Daerah Jawa Barat dan Banten Tbk |
| 6 | BJTM | Bank Pembangunan Daerah Jawa Timur Tbk |
| 7 | BMAS | PT Bank Maspion Indonesia |
| 8 | DNAR | PT Bank Dinar Indonesia |
| 9 | NAGA | PT Bank Mitraniaga |
| 10 | NOBU | PT Bank Nationalnobu |
| 11 | PNBS | PT Bank Panin Syariah |

Perusahaan Perbankan yang Tidak Menyajikan Informasi Lengkap

| No | Kode | Nama Perusahaan |
|-----------|-------------|-------------------------------------|
| 1 | BACA | Bank Capital Indonesia Tbk |
| 2 | BNLI | Bank Permata Tbk |
| 3 | BBTN | Bank Tabungan Negara (Persero) Tbk |
| 4 | BBRI | Bank Rakyat Indonesia (Persero) Tbk |

Daftar Sampel Perusahaan Perbankan Terdaftar di BEI tahun 2010-2014

| No | Kode | Nama Perusahaan |
|-----------|-------------|--|
| 1 | AGRO | Bank Rakyat Indonesia Agroniaga Tbk |
| 2 | BABP | PT Bank MNC Internasional |
| 3 | BAEK | Bank Ekonomi Raharja Tbk |
| 4 | BBCA | Bank Central Asia Tbk |
| 5 | BBKP | Bank Bukopin Tbk |
| 6 | BBNI | Bank Negara Indonesia Tbk |
| 7 | BBNP | Bank Nusantara Parahyangan Tbk |
| 8 | BCIC | PT Bank J Trust Indonesia |
| 9 | BDMN | Bank Danamon Indonesia Tbk |
| 10 | BEKS | Bank Pundi Indonesia Tbk |
| 11 | BKSW | PT Bank QNB Indonesia |
| 12 | BMRI | Bank Mandiri (Persero) Tbk |
| 13 | BNBA | Bank Bumi Arta Tbk |
| 14 | BNGA | Bank CIMB Niaga Tbk |
| 15 | BNII | Bank Internasional Indonesia Tbk |
| 16 | BSIM | Bank Sinarmas Tbk |
| 17 | BSWD | Bank of India Indonesia Tbk |
| 18 | BTPN | Bank Tabungan Pensiunan Indonesia Tbk |
| 19 | BVIC | Bank Victoria Internasional Tbk |
| 20 | INPC | Bank Artha Graha Indonesia Tbk |
| 21 | MAYA | Bank Mayapada Internasional Tbk |
| 22 | MCOR | Bank Windu Kentjana Internasional Tbk |
| 23 | MEGA | PT Bank Mitraniaga |
| 24 | NISP | Bank OCBC NISP Tbk |
| 25 | PNBN | Bank Pan Indonesia Tbk |
| 26 | SDRA | PT Bank Waori Saudara Indonesia 1906 Tbk |

Opini Audit Perusahaan Perbankan

Tahun 2010-2014

| No | Kode | Nama Perusahaan | Tahun | Opini Audit |
|----|------|--|-------|--------------------------|
| 1 | AGRO | Bank Rakyat Indonesia Agroniaga Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 2 | BABP | PT Bank MNC Internasional | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 3 | BAEK | Bank Ekonomi Raharja Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 4 | BBCA | Bank Central Asia Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 5 | BBKP | Bank Bukopin Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 6 | BBNI | Bank Negara Indonesia | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 7 | BBNP | | 2010 | Wajar Tanpa Pengecualian |

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| | | Bank Nusantara Parahyangan Tbk | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Di Luar Wajar Tanpa Pengecualian |
| 8 | BCIC | PT Bank J Trust Indonesia | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 9 | BDMN | Bank Danamon Indonesia Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 10 | BEKS | Bank Pundi Indonesia Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Di Luar Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 11 | BKSW | PT Bank QNB Indonesia | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 12 | BMRI | Bank Mandiri (Persero) Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 13 | BNBA | Bank Bumi Arta Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 14 | BNGA | Bank CIMB Niaga Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |

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| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 15 | BNII | Bank Internasional Indonesia Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
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| 16 | BSIM | Bank Sinarmas Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
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| 17 | BSWD | Bank of India Indonesia Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
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| 18 | BTPN | Bank Pembangunan Pensiunan Nasional Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
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| 19 | BVIC | Bank Victoria Internasional Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| | | | | |
| 20 | INPC | Bank Artha Graha Internasional Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
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| 21 | MAYA | Bank Mayapada Internasional Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |

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| | | | 2014 | Wajar Tanpa Pengecualian |
| 22 | MCOR | Bank Windu Kentjana Internasional Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Di Luar Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 23 | MEGA | Bank Mega Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 24 | NISP | Bank OCBC NISP Tbk | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |
| 25 | PNBN | Bank Pan Indonesia Tbk | 2010 | Wajar Tanpa Pengecualian |
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| | | | 2014 | Wajar Tanpa Pengecualian |
| 26 | SDRA | PT Bank Waori Saudara Indonesia 1906 | 2010 | Wajar Tanpa Pengecualian |
| | | | 2011 | Wajar Tanpa Pengecualian |
| | | | 2012 | Wajar Tanpa Pengecualian |
| | | | 2013 | Wajar Tanpa Pengecualian |
| | | | 2014 | Wajar Tanpa Pengecualian |

Pergantian Manajemen Perusahaan Perbankan tahun 2010-2014

| NO | KODE | TAHUN | Manajemen |
|-----------|-------------|--------------|--------------------------|
| 1 | AGRO | 2010 | Chan Wing Wah |
| | | 2011 | Ir. Marshal |
| | | 2012 | Heru Sukanto |
| | | 2013 | Heru Sukanto |
| | | 2014 | Heru Sukanto |
| 2 | BABP | 2010 | Sridhar Natarajan |
| | | 2011 | Tay Un Soo |
| | | 2012 | Rajuendran Marrapan |
| | | 2013 | Eddy Rainal Sinulingga |
| | | 2014 | Benny Purnomo |
| 3 | BAEK | 2010 | Antony Colin Turner |
| | | 2011 | Antony Colin Turner |
| | | 2012 | Antony Colin Turner |
| | | 2013 | Antony Colin Turner |
| | | 2014 | Antony Colin Turner |
| 4 | BBCA | 2010 | Djohan Emir Setijoso |
| | | 2011 | Jahja Setiaatmadja |
| | | 2012 | Jahja Setiaatmadja |
| | | 2013 | Jahja Setiaatmadja |
| | | 2014 | Jahja Setiaatmadja |
| 5 | BBKP | 2010 | Glen Glenardi |
| | | 2011 | Glen Glenardi |
| | | 2012 | Glen Glenardi |
| | | 2013 | Glen Glenardi |
| | | 2014 | Glen Glenardi |
| 6 | BBNI | 2010 | Gatot Mudiantoro Suwondo |
| | | 2011 | Gatot Mudiantoro Suwondo |

| | | | |
|----|------|------|--------------------------|
| | | 2012 | Gatot Mudiantoro Suwondo |
| | | 2013 | Gatot Mudiantoro Suwondo |
| | | 2014 | Gatot Mudiantoro Suwondo |
| 7 | BBNP | 2010 | Ritsuo Ando |
| | | 2011 | Ritsuo Ando |
| | | 2012 | Ritsuo Ando |
| | | 2013 | Ritsuo Ando |
| | | 2014 | Ritsuo Ando |
| 8 | BCIC | 2010 | Maryono, SE.M.M |
| | | 2011 | Maryono, SE.M.M |
| | | 2012 | Sukoriyanto Saputro |
| | | 2013 | Sukoriyanto Saputro |
| | | 2014 | Ahmad Fajar |
| 9 | BDMN | 2010 | Henry Ho Con Cheong |
| | | 2011 | Henry Ho Con Cheong |
| | | 2012 | Henry Ho Con Cheong |
| | | 2013 | Henry Ho Con Cheong |
| | | 2014 | Henry Ho Con Cheong |
| 10 | BEKS | 2010 | Gandhi Ganda Putra |
| | | 2011 | Gandhi Ganda Putra |
| | | 2012 | Gandhi Ganda Putra |
| | | 2013 | Paulus Wiranata |
| | | 2014 | Ivy Santoso |
| 11 | BKSW | 2010 | Gatot Siswoyo |
| | | 2011 | Madi Darmadi Lazuardi |
| | | 2012 | Lloyd W Rolston |
| | | 2013 | Andrew Mc Gregor Duff |
| | | 2014 | Andrew Mc Gregor Duff |
| 12 | BMRI | 2010 | Zulkifli Zaini |

| | | | |
|----|------|------|--------------------------|
| | | 2011 | Zulkifli Zaini |
| | | 2012 | Zulkifli Zaini |
| | | 2013 | Budi G Sadikin |
| | | 2014 | Budi G Sadikin |
| 13 | BNBA | 2010 | Lucia Setyatusti Windoe |
| | | 2011 | Wikan Aryono S |
| | | 2012 | Wikan Aryono S |
| | | 2013 | Wikan Aryono S |
| | | 2014 | Wikan Aryono S |
| 14 | BNGA | 2010 | Arwin Rasyid |
| | | 2011 | Arwin Rasyid |
| | | 2012 | Arwin Rasyid |
| | | 2013 | Arwin Rasyid |
| | | 2014 | Arwin Rasyid |
| 15 | BNII | 2010 | Ridha DM Wirakusumah |
| | | 2011 | Rahardja Alimhamzah |
| | | 2012 | Dato' Khairussaleh Ramli |
| | | 2013 | Tazwin Zakaria |
| | | 2014 | Tazwin Zakaria |
| 16 | BSIM | 2010 | Freenyan Liwang |
| | | 2011 | Freenyan Liwang |
| | | 2012 | Freenyan Liwang |
| | | 2013 | Freenyan Liwang |
| | | 2014 | Freenyan Liwang |
| 17 | BSWD | 2010 | Ningsih Suciati |
| | | 2011 | Ningsih Suciati |
| | | 2012 | Ningsih Suciati |
| | | 2013 | Ningsih Suciati |
| | | 2014 | Ningsih Suciati |

| | | | |
|----|------|------|-----------------------------------|
| 18 | BTPN | 2010 | Jerry NG |
| | | 2011 | Jerry NG |
| | | 2012 | Jerry NG |
| | | 2013 | Jerry NG |
| | | 2014 | Jerry NG |
| 19 | BVIC | 2010 | Daroel O. Aboebakar |
| | | 2011 | Gregorius Andrew Andryanto Haswin |
| | | 2012 | Eko Rachmansyah Gindo |
| | | 2013 | Eko Rachmansyah Gindo |
| | | 2014 | Eko Rachmansyah Gindo |
| 20 | INPC | 2010 | Andy Kasih |
| | | 2011 | Andy Kasih |
| | | 2012 | Andy Kasih |
| | | 2013 | Andy Kasih |
| | | 2014 | Andy Kasih |
| 21 | MAYA | 2010 | Haryono Tjahjarjadi |
| | | 2011 | Haryono Tjahjarjadi |
| | | 2012 | Haryono Tjahjarjadi |
| | | 2013 | Haryono Tjahjarjadi |
| | | 2014 | Haryono Tjahjarjadi |
| 22 | MCOR | 2010 | Herman Sujono |
| | | 2011 | Herman Sujono |
| | | 2012 | Luianto Sudarmana |
| | | 2013 | Luianto Sudarmana |
| | | 2014 | Luianto Sudarmana |
| 23 | MEGA | 2010 | Johanes Bambang Kendarto |
| | | 2011 | Johanes Bambang Kendarto |
| | | 2012 | Johanes Bambang Kendarto |
| | | 2013 | Kostaman Thayib |

| | | | |
|----|------|------|-----------------------|
| | | 2014 | Kostaman Thayib |
| 24 | NISP | 2010 | Parwati Surjaudaja |
| | | 2011 | Parwati Surjaudaja |
| | | 2012 | Parwati Surjaudaja |
| | | 2013 | Parwati Surjaudaja |
| | | 2014 | Parwati Surjaudaja |
| 25 | PNBN | 2010 | Roostian Syamsudin |
| | | 2011 | Roostian Syamsudin |
| | | 2012 | Roostian Syamsudin |
| | | 2013 | Roostian Syamsudin |
| | | 2014 | Herwidayatmo |
| 26 | SDRA | 2010 | Farid Rahmad |
| | | 2011 | Madyantoro Purbo, MBA |
| | | 2012 | Madyantoro Purbo, MBA |
| | | 2013 | Madyantoro Purbo, MBA |
| | | 2014 | Madyantoro Purbo, MBA |

**Daftar Nama dan Kategori Kantor Akuntan Publik yang digunakan oleh
Perusahaan Perbankan Sampel Selama Tahun 2010-2014**

| No | Kode | Nama Perusahaan | Tahun | Nama KAP | Kategori KAP |
|----|------|-------------------------------------|-------|--------------------------------------|--------------|
| 1 | AGRO | Bank Rakyat Indonesia Agroniaga Tbk | 2010 | Aryanto, Amir Jusuf, Mawar & Saptoto | Non Big 4 |
| | | | 2011 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2012 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2013 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2014 | Purwantonono, Suherman & Surja | Big 4 |
| 2 | BABP | PT Bank MNC Internasional | 2010 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2011 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2012 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2013 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2014 | Osman Bing Satrio & Rekan | Big 4 |
| 3 | BAEK | Bank Ekonomi Raharja Tbk | 2010 | Shiddarta & Widjaja | Big 4 |
| | | | 2011 | Shiddarta & Widjaja | Big 4 |
| | | | 2012 | Shiddarta & Widjaja | Big 4 |
| | | | 2013 | Shiddarta & Widjaja | Big 4 |
| | | | 2014 | Shiddarta & Widjaja | Big 4 |
| 4 | BBCA | Bank Central Asia Tbk | 2010 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2011 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2012 | Shiddarta & Widjaja | Big 4 |
| | | | 2013 | Shiddarta & Widjaja | Big 4 |
| | | | 2014 | Shiddarta & Widjaja | Big 4 |

| | | | | | |
|---|------|-----------------|------|---|-----------|
| 5 | BBKP | Bank Bukopin | 2010 | Purwantonono, Suherman & Surja | Big 4 |
| | | Tbk | 2011 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2012 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2013 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2014 | Purwantonono, Suherman & Surja | Big 4 |
| 6 | BBNI | Bank Negara | 2010 | Purwantonono, Suherman & Surja | Big 4 |
| | | Indonesia | 2011 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2012 | Haryanto Sahari | Big 4 |
| | | | 2013 | Haryanto Sahari | Big 4 |
| | | | 2014 | Haryanto Sahari | Big 4 |
| 7 | BBNP | Bank Nusantara | 2010 | Hendrawinata Gani & Hidayat | Non Big 4 |
| | | Parahyangan | 2011 | Hendrawinata Gani & Hidayat | Non Big 4 |
| | | Tbk | 2012 | Gani Mulyadi & Handayani | Non Big 4 |
| | | | 2013 | Gani Mulyadi & Handayani | Non Big 4 |
| | | | 2014 | Doli, Bambang, Sulistiyanto, Dadang & All | Non Big 4 |
| 8 | BCIC | PT Bank J Trust | 2010 | Aryanto, Amir Jusuf, Mawar & Saptoto | Non Big 4 |
| | | Indonesia | 2011 | Aryanto, Amir Jusuf, Mawar & Saptoto | Non Big 4 |
| | | | 2012 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2013 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2014 | Tjahjadi & Tamara | Non Big 4 |
| 9 | BDMN | Bank Danamon | 2010 | Shiddarta & Widjaja | Big 4 |
| | | Indonesia Tbk | 2011 | Shiddarta & Widjaja | Big 4 |
| | | | 2012 | Purwantonono, Suherman & | Big 4 |

| | | | | | |
|----|------|---------------|------|--------------------------------------|-----------|
| | | | | Surja | |
| | | | 2013 | Purwantono, Suherman & Surja | Big 4 |
| | | | 2014 | Purwantono, Suherman & Surja | Big 4 |
| 10 | BEKS | Bank Pundi | 2010 | Kosasih, Nurdiyaman, Tjahjo & Rekan | Non Big 4 |
| | | Indonesia Tbk | 2011 | Kosasih, Nurdiyaman, Tjahjo & Rekan | Non Big 4 |
| | | | 2012 | Kosasih, Nurdiyaman, Tjahjo & Rekan | Non Big 4 |
| | | | 2013 | Hendrawinata Edy | Non Big 4 |
| | | | 2014 | Hendrawinata Edy | Non Big 4 |
| 11 | BKSW | PT Bank QNB | 2010 | Aryanto, Amir Jusuf, Mawar & Saptoto | Non Big 4 |
| | | Indonesia | 2011 | Shiddarta & Widjaja | Big 4 |
| | | | 2012 | Shiddarta & Widjaja | Big 4 |
| | | | 2013 | Purwantono, Suherman & Surja | Big 4 |
| | | | 2014 | Purwantono, Suherman & Surja | Big 4 |
| 12 | BMRI | Bank Mandiri | 2010 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | (Persero) Tbk | 2011 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2012 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2013 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2014 | Tanudiredja, Wibisana & Rekan | Big 4 |
| 13 | BNBA | Bank Bumi | 2010 | Osman Bing Satrio & Rekan | Big 4 |
| | | Arta | 2011 | Osman Bing Satrio & Rekan | Big 4 |
| | | Tbk | 2012 | Purwantono, Suherman & Surja | Big 4 |
| | | | 2013 | Purwantono, Suherman & Surja | Big 4 |

| | | | | | |
|----|------|----------------------------------|------|-------------------------------|-----------|
| | | | | Surja | |
| | | | 2014 | Osman Bing Satrio & Rekan | Big 4 |
| 14 | BNGA | Bank CIMB Niaga Tbk | 2010 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2011 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2012 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2013 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2014 | Tanudiredja, Wibisana & Rekan | Big 4 |
| 15 | BNII | Bank Internasional Indonesia Tbk | 2010 | Purwantono, Suherman & Surja | Big 4 |
| | | | 2011 | Purwantono, Suherman & Surja | Big 4 |
| | | | 2012 | Purwantono, Suherman & Surja | Big 4 |
| | | | 2013 | Purwantono, Suherman & Surja | Big 4 |
| | | | 2014 | Purwantono, Suherman & Surja | Big 4 |
| 16 | BSIM | Bank Sinarmas Tbk | 2010 | Mulyamin, Sensi, Suryanto | Non Big 4 |
| | | | 2011 | Yelly Warsono | Non Big 4 |
| | | | 2012 | Yelly Warsono | Non Big 4 |
| | | | 2013 | Yelly Warsono | Non Big 4 |
| | | | 2014 | Mulyamin, Sensi, Suryanto | Non Big 4 |
| 17 | BSWD | Bank of India Indonesia Tbk | 2010 | Osman Bing Satrio & Rekan | Big 4 |
| | | | 2011 | Osman Bing Satrio & Rekan | Big 4 |
| | | | 2012 | Osman Bing Satrio & Rekan | Big 4 |
| | | | 2013 | Osman Bing Satrio & Rekan | Big 4 |

| | | | | | |
|----|------|---|------|-------------------------------|-----------|
| | | | 2014 | Osman Bing Satrio & Rekan | Big 4 |
| 18 | BTPN | Bank Pembangunan Pensiunan Nasional Tbk | 2010 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2011 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2012 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2013 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2014 | Tanudiredja, Wibisana & Rekan | Big 4 |
| 19 | BVIC | Bank Victoria Internasional Tbk | 2010 | Eddy Siddharta & Rekan | Big 4 |
| | | | 2011 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2012 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2013 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2014 | Tjahjadi & Tamara | Non Big 4 |
| 20 | INPC | Bank Artha Graha Internasional Tbk | 2010 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2011 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2012 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2013 | Tjahjadi & Tamara | Non Big 4 |
| | | | 2014 | Tjahjadi & Tamara | Non Big 4 |
| 21 | MAYA | Bank Mayapada Internasional Tbk | 2010 | Hendrawinata Gani & Hidayat | Non Big 4 |
| | | | 2011 | Hendrawinata Eddy | Non Big 4 |
| | | | 2012 | Hendrawinata Eddy | Non Big 4 |
| | | | 2013 | Hendrawinata Eddy | Non Big 4 |
| | | | 2014 | Hendrawinata Eddy | Non Big 4 |
| 22 | MCOR | Bank Windu Kentjana | 2010 | Mulyamin, Sensi, Suryanto | Non Big 4 |
| | | | 2011 | Mulyamin, Sensi, Suryanto | Non Big 4 |
| | | | 2012 | Purwantono, Suherman & Surja | Big 4 |

| | | | | | |
|----|------|---|------|-----------------------------------|-------|
| | | Internasional Tbk | 2013 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2014 | Purwantonono, Suherman & Surja | Big 4 |
| 23 | MEGA | Bank Mega Tbk | 2010 | Shiddarta & Widjaja | Big 4 |
| | | | 2011 | Shiddarta & Widjaja | Big 4 |
| | | | 2012 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2013 | Purwantonono, Suherman & Surja | Big 4 |
| | | | 2014 | Purwantonono, Suherman & Surja | Big 4 |
| 24 | NISP | Bank OCBC NISP Tbk | 2010 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2011 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2012 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2013 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2014 | Tanudiredja, Wibisana & Rekan | Big 4 |
| 25 | PNBN | Bank Pan Indonesia Tbk | 2010 | Osman Bing Satrio & Rekan | Big 4 |
| | | | 2011 | Osman Bing Satrio & Rekan | Big 4 |
| | | | 2012 | Osman Bing Satrio & Rekan | Big 4 |
| | | | 2013 | Osman Bing Satrio & Rekan | Big 4 |
| | | | 2014 | Osman Bing Satrio & Rekan | Big 4 |
| 26 | SDRA | PT Bank Waori Saudara Indonesia | 2010 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2011 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2012 | Tanudiredja, Wibisana & Rekan | Big 4 |

| | | | | | |
|--|--|------|------|----------------------------------|-------|
| | | 1906 | 2013 | Tanudiredja, Wibisana & Rekan | Big 4 |
| | | | 2014 | Osman Bing Satrio & Rekan | Big 4 |

Hasil Analisis Descriptives Statistik

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----------------------|-----|---------|---------|---------|----------------|
| Auditor Switching | 130 | .00 | 1.00 | .3077 | .46332 |
| Opini Audit | 130 | .00 | 1.00 | .9769 | .15073 |
| Pergantian Manajemen | 130 | .00 | 1.00 | .2615 | .44117 |
| Ukuran KAP | 130 | .00 | 1.00 | .7077 | .45658 |
| Financial Distress | 130 | .16 | 1424.39 | 12.2745 | 124.81156 |
| Valid N (listwise) | 130 | | | | |

Logistic Regression

Case Processing Summary

| Unweighted Cases ^a | | N | Percent |
|-------------------------------|----------------------|-----|---------|
| Selected Cases | Included in Analysis | 130 | 100.0 |
| | Missing Cases | 0 | .0 |
| | Total | 130 | 100.0 |
| Unselected Cases | | 0 | .0 |
| Total | | 130 | 100.0 |

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

| Original Value | Internal Value |
|----------------|----------------|
| .00 | 0 |
| 1.00 | 1 |

Block 0: Beginning Block

Iteration History^{a,b,c}

| Iteration | | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
| | | | Constant |
| Step 1 | | 160.531 | -.769 |
| 0 | 2 | 160.483 | -.811 |
| | 3 | 160.483 | -.811 |

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 160.483
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

| Observed | | | Predicted | | |
|----------|--------------------|------|-------------------|------|--------------------|
| | | | Auditor Switching | | Percentage Correct |
| | | | .00 | 1.00 | |
| Step 0 | Auditor Switching | .00 | 90 | 0 | 100.0 |
| | | 1.00 | 40 | 0 | .0 |
| | Overall Percentage | | | | 69.2 |

- a. Constant is included in the model.
- b. The cut value is .500

Variables in the Equation

| | B | S. E. | Wald | df | Sig. | Exp(B) |
|-----------------|-------|-------|--------|----|------|--------|
| Step 0 Constant | -.811 | .190 | 18.211 | 1 | .000 | .444 |

Variables not in the Equation

| | Score | df | Sig. |
|--------------------|--------|----|------|
| Step 0 Variables | | | |
| x1 | 6.909 | 1 | .009 |
| x2 | 2.341 | 1 | .126 |
| x3 | .017 | 1 | .898 |
| x4 | 2.289 | 1 | .130 |
| Overall Statistics | 10.209 | 4 | .037 |

Block 1: Method = Enter

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

| Iteration | -2 Log likelihood | Coefficients | | | | |
|-----------|-------------------|--------------|---------|------|-------|-------|
| | | Constant | x1 | x2 | x3 | x4 |
| Step 1 | 150.959 | 1.752 | -2.718 | .355 | .027 | .002 |
| 1 | 150.133 | 2.845 | -3.903 | .427 | .038 | .003 |
| | 149.904 | 3.888 | -4.950 | .430 | .040 | .003 |
| | 149.818 | 4.902 | -5.966 | .430 | .040 | .004 |
| | 149.777 | 5.906 | -6.972 | .431 | .040 | .006 |
| | 149.718 | 6.901 | -7.973 | .431 | .039 | .011 |
| | 144.534 | 6.643 | -8.876 | .544 | -.020 | .895 |
| | 144.045 | 7.180 | -9.926 | .602 | -.056 | 1.248 |
| | 144.038 | 8.127 | -10.937 | .608 | -.061 | 1.291 |
| | 144.038 | 9.126 | -11.937 | .608 | -.061 | 1.291 |
| | 144.038 | 10.126 | -12.937 | .608 | -.061 | 1.291 |
| | 144.038 | 11.126 | -13.937 | .608 | -.061 | 1.291 |
| | 144.038 | 12.126 | -14.937 | .608 | -.061 | 1.291 |
| | 144.038 | 13.126 | -15.937 | .608 | -.061 | 1.291 |
| | 144.038 | 14.126 | -16.937 | .608 | -.061 | 1.291 |
| | 144.038 | 15.126 | -17.937 | .608 | -.061 | 1.291 |
| | 144.038 | 16.126 | -18.937 | .608 | -.061 | 1.291 |
| | 144.038 | 17.126 | -19.937 | .608 | -.061 | 1.291 |
| | 144.038 | 18.126 | -20.937 | .608 | -.061 | 1.291 |
| | 144.038 | 19.126 | -21.937 | .608 | -.061 | 1.291 |
| | 144.038 | 19.126 | -21.937 | .608 | -.061 | 1.291 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 160.483

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Omnibus Tests of Model Coefficients

| | Chi-square | df | Sig. |
|-------------|------------|----|------|
| Step 1 Step | 16.445 | 4 | .002 |
| Block | 16.445 | 4 | .002 |
| Model | 16.445 | 4 | .002 |

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1 | 144.038 ^a | .119 | .168 |

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 13.002 | 8 | .112 |

Contingency Table for Hosmer and Lemeshow Test

| | | Auditor Switching = .00 | | Auditor Switching = 1.00 | | Total |
|----|----|-------------------------|----------|--------------------------|----------|-------|
| | | Observed | Expected | Observed | Expected | |
| | | Step 1 | 13 | 11.813 | 0 | |
| 2 | 9 | 10.747 | 4 | 2.253 | 13 | |
| 3 | 7 | 9.699 | 6 | 3.301 | 13 | |
| 4 | 10 | 9.383 | 3 | 3.617 | 13 | |
| 5 | 9 | 9.256 | 4 | 3.744 | 13 | |
| 6 | 13 | 9.122 | 0 | 3.878 | 13 | |
| 7 | 9 | 8.995 | 4 | 4.005 | 13 | |
| 8 | 7 | 8.597 | 6 | 4.403 | 13 | |
| 9 | 7 | 7.540 | 6 | 5.460 | 13 | |
| 10 | 6 | 4.848 | 7 | 8.152 | 13 | |

Classification Table^a

| Observed | Predicted | | |
|------------------------------|-------------------|------|--------------------|
| | Auditor Switching | | Percentage Correct |
| | .00 | 1.00 | |
| Step 1 Auditor Switching .00 | 90 | 0 | 100.0 |
| 1.00 | 35 | 5 | 12.5 |
| Overall Percentage | | | 73.1 |

a. The cut value is .500

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) | 95.0% C.I. for EXP(B) | | |
|--------|----------|---------|-----------|-------|------|--------|-----------------------|-------|--------|
| | | | | | | | Lower | Upper | |
| Step 1 | x1 | -21.937 | 22391.260 | .000 | 1 | .999 | .000 | .000 | . |
| | x2 | .608 | .463 | 1.729 | 1 | .189 | 1.837 | .742 | 4.548 |
| | x3 | -.061 | .453 | .018 | 1 | .892 | .940 | .387 | 2.287 |
| | x4 | 1.291 | .600 | 4.638 | 1 | .031 | 3.637 | 1.123 | 11.779 |
| | Constant | 19.126 | 22391.260 | .000 | 1 | .999 | 2E+008 | | |

a. Variable(s) entered on step 1: x1, x2, x3, x4.

Correlation Matrix

| | | Constant | x1 | x2 | x3 | x4 |
|--------|----------|----------|--------|-------|-------|-------|
| Step 1 | Constant | 1.000 | -1.000 | .000 | .000 | .000 |
| | x1 | -1.000 | 1.000 | .000 | .000 | .000 |
| | x2 | .000 | .000 | 1.000 | -.065 | .183 |
| | x3 | .000 | .000 | -.065 | 1.000 | -.118 |
| | x4 | .000 | .000 | .183 | -.118 | 1.000 |

