

## LAMPIRAN



## LAMPIRAN I

### DATA PENELITIAN DAN PENGOLAHAN DATA

*Per 31 Desember 2002-2006*

No.	Company Code on BEI	Z Score	Z score convert to dummy Variabel	Prior audit Opinion	auditor switching	auditor Size	Audit Opinion
1	ADES02	0,70	0	0	1	0	1
2	ADES03	0,74	0	1	0	0	1
3	ADES04	(0,93)	0	1	1	1	0
4	ADES05	(3,51)	0	0	0	1	0
5	ADES06	(5,18)	0	0	0	1	0
6	AKPI02	(0,09)	0	0	0	1	0
7	AKPI03	1,33	0	0	0	1	1
8	AKPI04	1,35	0	1	0	1	1
9	AKPI05	1,26	0	1	0	1	1
10	AKPI06	1,27	0	1	0	1	1
11	AKRA02	3,93	1	1	1	1	0
12	AKRA03	3,84	1	0	0	1	0
13	AKRA04	2,54	1	0	0	1	0
14	AKRA05	3,03	1	0	1	1	1
15	AKRA06	3,34	1	1	0	1	1
16	AQUA02	3,65	1	0	0	1	0
17	AQUA03	5,10	1	0	1	1	1
18	AQUA04	5,00	1	1	0	1	1
19	AQUA05	5,88	1	1	0	1	1
20	AQUA06	6,34	1	1	0	1	1
21	ARGO02	(0,01)	1	0	1	1	0
22	ARGO03	(0,10)	0	0	0	1	0
23	ARGO04	(0,16)	0	0	0	1	0
24	ARGO05	(1,45)	0	0	1	0	0
25	ARGO06	(1,27)	0	0	0	0	0
26	ARNA02	1,63	0	0	0	1	0
27	ARNA03	2,84	1	0	1	1	1
28	ARNA04	2,64	1	1	0	1	1
29	ARNA05	2,54	1	1	0	1	1
30	ARNA06	1,81	1	1	0	1	1
31	ASGR02	2,70	1	0	0	1	1
32	ASGR03	2,78	1	1	0	1	1
33	ASGR04	3,23	1	1	0	1	1
34	ASGR05	3,23	1	1	0	1	1
35	ASGR06	3,08	1	1	0	1	1
36	ASII02	2,06	1	1	0	1	0
37	ASII03	2,91	1	0	0	1	1
38	ASII04	3,21	1	1	0	1	1
39	ASII05	3,35	1	1	0	1	1
40	ASII06	2,82	1	1	0	1	1
41	AUTO02	3,20	1	0	0	1	0
42	AUTO03	3,05	1	0	1	1	1
43	AUTO04	3,26	1	1	1	1	1
44	AUTO05	3,49	1	1	0	1	1
45	AUTO06	3,41	1	1	0	1	1
46	BATA02	6,48	1	1	0	1	1
47	BATA03	5,40	1	1	0	1	1
48	BATA04	5,00	1	1	0	1	1
49	BATA05	3,90	1	1	0	1	1
50	BATA06	4,80	1	1	0	1	1
51	BRNA02	2,94	1	0	0	1	1
52	BRNA03	2,31	1	1	0	1	1
53	BRNA04	2,05	1	1	0	1	1
54	BRNA05	1,84	1	1	0	1	1
55	BRNA06	1,59	0	1	0	1	1
56	BRPT02	(0,65)	0	0	0	1	0
57	BRPT03	(1,70)	0	0	0	1	0
58	BRPT04	(1,63)	0	0	0	1	0

No.	Company Code on BEI	Z Score	Z score convert to dummy Variabel	Prior audit Opinion	auditor switching	auditor Size	Audit Opinion
59	BRPT05	(0,80)	0	0	0	1	0
60	BRPT06	(0,76)	0	0	1	0	0
61	BUDI02	1,27	0	0	0	1	0
62	BUDI03	1,19	0	0	1	0	0
63	BUDI04	1,44	0	0	0	0	0
64	BUDI05	1,46	0	0	0	0	0
65	BUDI06	1,69	0	0	0	0	0
66	DOID02	3,11	1	0	0	0	0
67	DOID03	3,72	1	0	1	0	0
68	DOID04	0,45	0	0	1	0	0
69	DOID05	1,71	0	0	1	0	0
70	DOID06	1,88	1	0	0	0	0
71	DVLA02	3,83	1	0	1	1	0
72	DVLA03	4,50	1	0	0	1	1
73	DVLA04	4,14	1	1	0	1	1
74	DVLA05	3,71	1	1	0	1	1
75	DVLA06	5,82	1	1	0	1	1
76	DYNA02	2,72	1	0	0	1	0
77	DYNA03	2,07	1	0	0	1	1
78	DYNA04	1,34	0	1	0	1	1
79	DYNA05	1,56	0	1	0	1	1
80	DYNA06	1,38	0	1	0	1	1
81	EKAD02	4,16	1	1	0	0	1
82	EKAD03	5,10	1	1	0	0	1
83	EKAD04	2,96	1	1	0	0	1
84	EKAD05	4,93	1	1	0	0	1
85	EKAD06	5,96	1	1	0	0	1
86	ETWA02	0,04	0	0	0	1	0
87	ETWA03	2,45	1	0	0	1	0
88	ETWA04	0,02	0	0	0	1	0
89	ETWA05	0,71	0	0	0	1	1
90	ETWA06	0,75	0	1	0	1	1
91	FAST02	6,44	1	1	0	1	1
92	FAST03	6,40	1	1	0	1	1
93	FAST04	6,19	1	1	0	1	1
94	FAST05	6,05	1	1	0	1	1
95	FAST06	6,47	1	1	0	1	1
96	FPNI02	3,13	1	0	0	1	0
97	FPNI03	0,75	0	0	0	1	0
98	FPNI04	0,21	0	0	0	1	0
99	FPNI05	(0,08)	0	0	1	0	0
100	FPNI06	(0,19)	0	0	0	0	0
101	GDYR02	3,79	1	0	0	1	0
102	GDYR03	3,75	1	0	1	1	0
103	GDYR04	4,54	1	0	0	1	1
104	GDYR05	4,08	1	1	0	1	1
105	GDYR06	4,54	1	1	0	1	1
106	GGRM02	5,01	1	0	0	1	0
107	GGRM03	5,55	1	0	0	1	0
108	GGRM04	4,59	1	0	0	1	0
109	GGRM05	4,19	1	0	0	1	1
110	GGRM06	4,09	1	1	0	1	1
111	GJTL02	0,26	0	0	0	1	0
112	GJTL03	0,70	0	0	0	1	1
113	GJTL04	1,72	0	1	0	1	1
114	GJTL05	1,25	0	1	0	1	1
115	GJTL06	1,34	0	1	0	1	1
116	HDTX02	0,54	0	0	0	1	0
117	HDTX03	0,33	0	0	1	0	0
118	HDTX04	0,91	0	0	0	0	0
119	HDTX05	1,01	0	0	0	0	1
120	HDTX06	0,91	0	1	0	0	1
121	IMAS02	5,08	1	0	0	1	0
122	IMAS03	1,15	0	0	0	1	0
123	IMAS04	1,47	0	0	0	1	0
124	IMAS05	1,12	0	0	0	1	0
125	IMAS06	0,50	0	0	0	1	0

No.	Company Code on BEI	Z Score	Z score convert to dummy Variabel	Prior audit Opinion	auditor switching	auditor Size	Audit Opinion
126	INAF02	2,11	1	0	0	1	0
127	INAF03	1,30	0	0	1	0	0
128	INAF04	2,76	1	0	0	0	0
129	INAF05	2,39	1	0	0	0	0
130	INAF06	2,36	1	0	0	0	0
131	INDR02	1,04	0	0	0	1	0
132	INDR03	1,05	0	0	0	1	1
133	INDR04	1,27	0	1	0	1	1
134	INDR05	1,28	0	1	0	1	1
135	INDR06	1,11	0	1	0	1	1
136	INKP02	(0,41)	0	0	0	0	0
137	INKP03	(0,53)	0	0	1	0	0
138	INKP04	0,48	0	0	0	0	0
139	INKP05	0,48	0	0	0	0	0
140	INKP06	0,45	0	0	0	0	0
141	INTD02	(4,28)	0	0	0	0	0
142	INTD03	(1,06)	0	0	0	0	0
143	INTD04	3,31	1	0	0	0	0
144	INTD05	(1,20)	0	0	0	0	0
145	INTD06	(1,10)	0	0	1	0	0
146	INTP02	0,97	0	0	0	1	0
147	INTP03	1,75	0	0	0	1	0
148	INTP04	2,32	1	0	0	1	1
149	INTP05	2,96	1	1	0	1	1
150	INTP06	5,09	1	1	0	1	1
151	JEC03	1,14	0	0	0	1	0
152	JEC04	1,44	0	0	0	1	1
153	JEC05	1,29	0	1	1	0	1
154	JEC06	1,03	0	1	0	0	1
155	JECC02	1,37	0	0	0	1	0
156	JKSW02	(2,16)	0	0	1	0	0
157	JKSW03	(3,11)	0	0	0	0	0
158	JKSW04	(3,82)	0	0	0	0	0
159	JKSW05	(3,76)	0	0	0	0	0
160	JKSW06	(1,29)	0	0	1	0	0
161	KAEF02	3,84	1	0	1	1	0
162	KAEF03	3,11	1	0	0	1	0
163	KAEF04	2,81	1	0	0	1	1
164	KAEF05	3,90	1	1	1	0	1
165	KAEF06	3,98	1	1	1	0	1
166	KARW02	0,26	0	0	1	0	0
167	KARW03	0,29	0	0	0	0	0
168	KARW04	0,58	0	0	0	0	0
169	KARW05	0,68	0	0	1	0	0
170	KARW06	(1,75)	0	0	1	0	0
171	KDSI02	0,97	0	0	0	1	0
172	KDSI03	0,92	0	0	0	1	0
173	KDSI04	1,26	0	0	0	0	0
174	KDSI05	1,43	0	0	0	0	0
175	KDSI06	0,51	0	0	0	0	0
176	KICI02	1,59	0	0	0	1	0
177	KICI03	0,93	0	0	0	1	0
178	KICI04	0,84	0	0	0	1	0
179	KICI05	0,76	0	0	0	1	0
180	KICI06	0,26	0	0	0	1	0
181	KLBF02	2,73	1	0	0	1	0
182	KLBF03	4,01	1	0	0	1	0
183	KLBF04	4,68	1	0	0	1	0
184	KLBF05	6,58	1	0	0	1	1
185	KLBF06	10,23	1	1	0	1	1
186	LAPD02	7,68	1	0	0	0	0
187	LAPD03	7,37	1	0	0	0	0
188	LAPD04	6,30	1	0	0	0	1
189	LAPD05	4,44	1	1	0	0	1
190	LAPD06	5,06	1	1	0	0	1
191	LION02	4,28	1	0	0	1	0
192	LION03	4,20	1	0	0	1	0

No.	Company Code on BEI	Z Score	Z score convert to dummy Variabel	Prior audit Opinion	auditor switching	auditor Size	Audit Opinion
193	LION04	4,87	1	0	0	1	1
194	LION05	4,81	1	1	0	1	1
195	LION06	4,58	1	1	1	0	1
196	LMPI02	(0,70)	0	0	0	1	0
197	LMPI03	(0,85)	0	0	0	1	0
198	LMPI04	(1,03)	0	0	0	1	0
199	LMPI05	1,17	0	0	0	1	0
200	LMPI06	1,44	0	0	0	1	0
201	LMSH02	1,80	0	0	0	1	0
202	LMSH03	2,68	1	0	0	1	0
203	LMSH04	3,72	1	0	0	1	1
204	LMSH05	4,32	1	1	0	1	1
205	LMSH06	3,43	1	1	1	0	1
206	MERK02	9,69	1	0	0	1	0
207	MERK03	9,29	1	0	0	1	0
208	MERK04	11,04	1	0	0	1	0
209	MERK05	13,24	1	0	0	1	1
210	MERK06	16,25	1	1	0	1	1
211	MLBI02	4,66	1	0	0	1	0
212	MLBI03	4,55	1	0	0	1	0
213	MLBI04	4,31	1	0	0	1	0
214	MLBI05	4,31	1	0	0	1	1
215	MLBI06	3,91	1	1	0	1	1
216	MLIA02	0,24	0	0	0	1	0
217	MLIA03	(0,86)	0	0	0	1	0
218	MLIA04	(0,95)	0	0	0	1	0
219	MLIA05	(1,58)	0	0	0	1	0
220	MLIA06	(2,87)	0	0	0	1	0
221	MLPL02	0,60	0	0	0	1	0
222	MLPL03	0,89	0	0	1	0	0
223	MLPL04	0,87	0	0	0	0	1
224	MLPL05	1,78	0	1	0	0	1
225	MLPL06	1,63	0	1	0	0	1
226	MRAT02	4,45	1	0	0	1	0
227	MRAT03	5,22	1	0	0	1	0
228	MRAT04	4,67	1	0	0	1	0
229	MRAT05	4,29	1	0	1	0	0
230	MRAT06	5,50	1	0	0	0	1
231	MYTX02	0,49	0	0	0	1	0
232	MYTX03	0,51	0	0	0	1	0
233	MYTX04	0,47	0	0	0	1	1
234	MYTX05	0,49	0	1	0	1	0
235	MYTX06	0,52	0	0	1	0	0
236	PICO02	(2,15)	0	0	0	0	0
237	PICO03	(0,95)	0	0	0	0	0
238	PICO04	(0,54)	0	0	0	0	0
239	PICO05	(0,11)	0	0	1	0	0
240	PICO06	0,16	0	0	0	0	0
241	PYFA02	9,75	1	0	0	1	0
242	PYFA03	4,07	1	0	0	1	0
243	PYFA04	3,13	1	0	0	1	1
244	PYFA05	1,97	1	1	1	0	1
245	PYFA06	2,06	1	1	0	0	1
246	RDTX02	4,51	1	0	0	1	0
247	RDTX03	4,35	1	0	1	0	0
248	RDTX04	3,93	1	0	0	0	0
249	RDTX05	3,14	1	0	0	0	0
250	RDTX06	1,70	0	0	0	0	0
251	SIPD02	(1,23)	0	0	0	0	0
252	SIPD03	(1,21)	0	0	0	0	0
253	SIPD04	(1,43)	0	0	0	0	0
254	SIPD05	0,56	0	0	0	0	0
255	SIPD06	0,67	0	0	0	0	0
256	SMCB02	(0,96)	0	0	0	1	0
257	SMCB03	(0,55)	0	0	0	1	1
258	SMCB04	(0,53)	0	1	0	1	1
259	SMCB05	(0,57)	0	1	0	1	1

No.	Company Code on BEI	Z Score	Z score convert to dummy Variabel	Prior audit Opinion	auditor switching	auditor Size	Audit Opinion
260	SMCB06	(0,45)	0	1	1	1	1
261	SMGR02	2,36	1	0	0	1	0
262	SMGR03	2,64	1	0	1	1	1
263	SMGR04	4,23	1	1	0	1	1
264	SMGR05	4,82	1	1	0	1	1
265	SMGR06	9,81	1	1	0	1	1
266	SPMA02	(0,51)	0	0	0	0	0
267	SPMA03	0,55	0	0	0	0	0
268	SPMA04	0,59	0	0	0	0	1
269	SPMA05	0,66	0	1	0	0	1
270	SPMA06	1,02	0	1	0	0	1
271	SQBB02	3,21	1	1	0	1	1
272	SQBB03	3,18	1	1	0	1	1
273	SQBB04	3,55	1	1	0	1	1
274	SQBB05	2,23	1	1	0	1	1
275	SQBB06	3,65	1	1	1	1	1
276	SRSN02	1,33	0	0	1	0	0
277	SRSN03	0,96	0	0	0	0	0
278	SRSN04	(2,58)	0	0	0	0	1
279	SRSN05	2,33	1	1	1	0	1
280	SRSN06	3,61	1	1	1	0	1
281	SSTM02	0,95	0	0	0	0	0
282	SSTM03	0,91	0	0	0	0	0
283	SSTM04	0,67	0	0	0	0	0
284	SSTM05	0,67	0	0	0	0	0
285	SSTM06	0,43	0	0	0	0	0
286	SUBA02	0,09	0	0	0	1	0
287	SUBA03	(0,07)	0	0	0	1	1
288	SUBA04	(0,88)	0	1	1	0	0
289	SUBA05	(2,54)	0	0	1	0	0
290	SUBA06	(2,65)	0	0	1	0	0
291	SUDI02	(0,73)	0	0	0	0	0
292	SUDI03	(1,44)	0	0	0	0	0
293	SUDI04	(1,65)	0	0	0	0	0
294	SUDI05	1,74	0	0	1	0	0
295	SUDI06	(3,36)	0	0	0	0	0
296	TBMS02	1,78	0	0	0	1	0
297	TBMS03	1,95	1	0	0	1	0
298	TBMS04	2,75	1	0	0	1	0
299	TBMS05	3,46	1	0	0	1	0
300	TBMS06	4,16	1	0	0	1	1
301	TIRA02	0,82	0	0	1	1	0
302	TIRA03	1,35	0	0	0	1	1
303	TIRA04	1,50	0	1	0	1	1
304	TIRA05	2,15	1	1	1	1	1
305	TIRA06	1,37	0	1	0	1	1
306	TIRT02	1,36	0	1	0	0	1
307	TIRT03	1,12	0	1	0	0	1
308	TIRT04	1,39	0	1	1	0	1
309	TIRT05	1,49	0	1	0	0	1
310	TIRT06	1,67	0	1	0	0	1
311	TKIM02	(0,29)	0	0	0	0	0
312	TKIM03	(0,21)	0	0	0	0	0
313	TKIM04	0,94	0	0	0	0	0
314	TKIM05	0,97	0	0	0	0	0
315	TKIM06	0,80	0	0	0	0	0
316	TOTO02	1,70	0	1	0	1	0
317	TOTO03	1,71	0	0	0	1	0
318	TOTO04	1,85	1	0	0	1	1
319	TOTO05	1,83	1	1	0	1	1
320	TOTO06	2,08	1	1	0	1	1
321	UNVR02	12,78	1	1	0	1	1
322	UNVR03	17,79	1	1	0	1	1
323	UNVR04	16,44	1	1	0	1	1
324	UNVR05	16,93	1	1	0	1	1
325	UNVR06	18,39	1	1	0	1	1
326	VOKS02	1,06	0	0	0	0	0

No.	Company Code on BEI	Z Score	Z score convert to dummy Variabel	Prior audit Opinion	auditor switching	auditor Size	Audit Opinion
327	VOKS03	0,69	0	0	0	1	0
328	VOKS04	0,91	0	0	0	0	0
329	VOKS05	3,32	1	0	0	0	0
330	VOKS06	3,10	1	0	0	0	0

**Legend for opini**

- 0 Going concern opinion
- 1 Non Going Concern Opinion

**Legend for auditor switching**

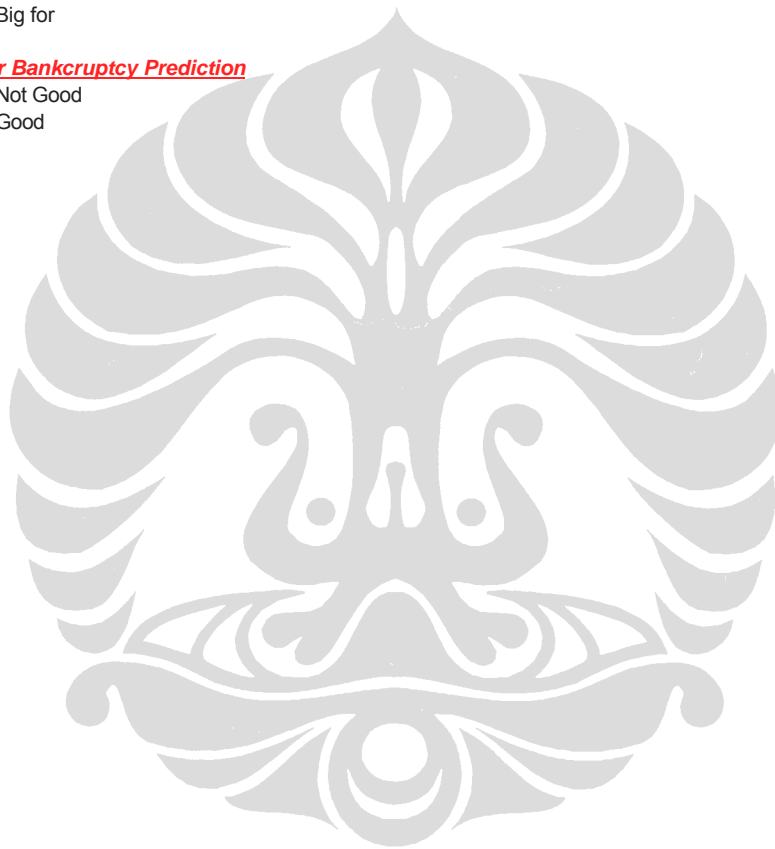
- 0 no switch
- 1 switch

**Legend for skala kap**

- 0 non Big For
- 1 Big for

**Legend for Bankruptcy Prediction**

- 0 Not Good
- 1 Good



**LAMPIRAN II**  
**Statistik Deskriptif (Output SPSS versi 15)**

**Frequencies**

**Statistics**

		Bankruptcy Prediction	Prior Opinion	Auditor Size	Auditor Switching	Audit Opinion
N	Valid	330	330	330	330	330
	Missing	0	0	0	0	0

**Frequencies**

**Frequency Table**

**Bankruptcy Prediction**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not Good	176	53,3	53,3	53,3
	Good	154	46,7	46,7	100,0
Total		330	100,0	100,0	

**Prior Opinion**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Going Concern Opinion	218	66,1	66,1	66,1
	Non Going Concern Opinion	112	33,9	33,9	100,0
	Total	330	100,0	100,0	

**Auditor Size**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Big Four	123	37,3	37,3	37,3
	Big Four	207	62,7	62,7	100,0
	Total	330	100,0	100,0	

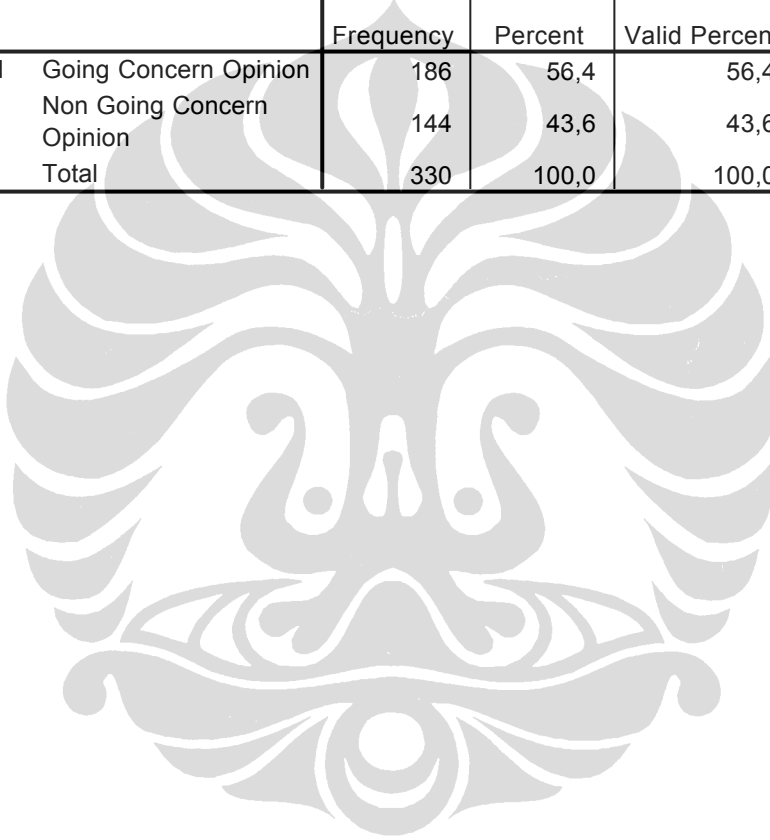


### Auditor Switching

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Switching	278	84,2	84,2	84,2
	Switching	52	15,8	15,8	100,0
	Total	330	100,0	100,0	

### Audit Opinion

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Going Concern Opinion	186	56,4	56,4	56,4
	Non Going Concern Opinion	144	43,6	43,6	100,0
	Total	330	100,0	100,0	



## LAMPIRAN III

### *Logistic Regression (Output SPSS versi 15)*

## Logistic Regression

### Case Processing Summary

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	330	100,0
	Missing Cases	0	,0
	Total	330	100,0
Unselected Cases		0	,0
Total		330	100,0

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

### Dependent Variable Encoding

Original Value	Internal Value
Going Concern Opinion	0
Non Going Concern Opinion	1

## Block 0: Beginning Block

### Iteration History<sup>a,b,c</sup>

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 1	452,117	-,255
0 2	452,117	-,256
3	452,117	-,256

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 452,117
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

**Classification Table<sup>a,b</sup>**

Observed			Predicted		
			Audit Opinion		Percentage Correct
			Going Concern Opinion	Non Going Concern Opinion	
Step 0	Audit Opinion	Going Concern Opinion	186	0	100,0
		Non Going Concern Opinion	144	0	,0
Overall Percentage					56,4

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	-,256	,111	5,316	1	,021	,774

**Variables not in the Equation**

			Score	df	Sig.
Step 0	Variables	BankPred	46,961	1	,000
		PriorOpinion	179,341	1	,000
		AuditorSize	18,374	1	,000
		AuditorSwitching	1,264	1	,261
Overall Statistics			189,553	4	,000

**Block 1: Method = Enter**

### Iteration History<sup>a,b,c,d</sup>

Iteration	-2 Log likelihood	Coefficients				
		Constant	BankPred	PriorOpinion	AuditorSize	Auditor Switching
Step 1	246,294	-1,659	,586	2,849	,285	-,091
1 2	229,008	-2,261	1,023	3,815	,526	-,205
3	227,135	-2,488	1,203	4,262	,646	-,283
4	227,088	-2,521	1,227	4,353	,667	-,299
5	227,088	-2,522	1,228	4,356	,667	-,300
6	227,088	-2,522	1,228	4,356	,667	-,300

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 452,117

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

### Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	225,029	4	,000
	Block	225,029	4	,000
	Model	225,029	4	,000

### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	227,088 <sup>a</sup>	,494	,663

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

### Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	,732	6	,994

**Contingency Table for Hosmer and Lemeshow Test**

	Audit Opinion = Going Concern Opinion		Audit Opinion = Non Going Concern Opinion		Total
	Observed	Expected	Observed	Expected	
Step 1	22	21,709	1	1,291	23
1	50	49,987	4	4,013	54
	54	54,541	9	8,459	63
	18	19,214	7	5,786	25
	36	34,549	17	18,451	53
	4	3,763	32	32,237	36
	1	,899	18	18,101	19
	1	1,337	56	55,663	57

**Classification Table<sup>a</sup>**

Observed	Audit Opinion	Predicted	Audit Opinion		Percentage Correct
			Going Concern Opinion	Non Going Concern Opinion	
			Step 1	Going Concern Opinion	
	Non Going Concern Opinion	38	106	73,6	
	Overall Percentage			86,7	

a. The cut value is ,500

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	BankPred	1,228	,359	11,730	1	,001	3,414
	PriorOpinion	4,356	,475	84,251	1	,000	77,943
	AuditorSize	,667	,399	2,800	1	,094	1,949
	AuditorSwitching	-,300	,516	,338	1	,561	,741
	Constant	-2,522	,375	45,181	1	,000	,080

a. Variable(s) entered on step 1: BankPred, PriorOpinion, AuditorSize, AuditorSwitching.

Step number: 1

Observed Groups and Predicted Probabilities



Predicted

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Prob: 0            .25            .5            .75            1  
Group: GGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN

Predicted Probability is of Membership for Non Going Concern

Opinion

The Cut Value is ,50  
Symbols: G - Going Concern Opinion  
          N - Non Going Concern Opinion  
Each Symbol Represents 5 Cases.