



LAMPIRAN 1

SAMPEL PERUSAHAAN

No	Kode Perusahaan	Nama Perusahaan	Sektor Industri
1	UNSP	PT Bakrie Sumatra Piantations Tbk	Agriculture, Forestry, and Fishing
2	IKP	PT Inti Agri Resources Tbk (d/h Inti Kapuas Arowana) Tbk	Agriculture, Forestry, and Fishing
3	MAIN	PT Malindo Feedmil Tbk	Animal feed and Husbandry
4	ANTM	PT Aneka Tambang (Persero) Tbk	Mining and Mining Services
5	ATPK	PT Bara Jaya Internasional (d/h ATPK Resources Tbk)	Mining and Mining Services
6	CNKO	PT Eksploitasi Energi Indonesia (d/h Central Korporindo Internasional)	Mining and Mining Services
7	PKPK	PT Perdana Karya Perkasa Tbk	Mining and Mining Services
8	TRUB	PT Truba Alam Manunggal Engineering Tbk	Constructions
9	PSDN	PT Prasadha Aneka Niaga Tbk	Food and Beverages
10	RMBA	PT Bentoel International Investama Tbk	Tobacco Manufacturers
11	HDTX	PT Panasia Indo Resources Tbk (Panasya Indosyntec)	Textile Mill Products
12	SSTM	PT Sunson Textile Manufacturer Tbk	Textile Mill Products
13	MYTX	PT APAC Citra Centertex Tbk	Apparel and Other Textile Products
14	TIRT	PT Tirta Mahakam Resources Tbk	Lumber and Wood Products
15	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk	Paper and Allied Products
16	SIAP	PT Sekawan Inti Pratama Tbk	Plastics and Glass Products
17	YPAS	PT Yanaprima Hastapersada Tbk	Plastics and Glass Products
18	GDST	PT Gunawan Dianjaya Steel Tbk	Metal and Allied Products
19	KSW	PT Jakarta Kyoei Steel Works Tbk	Metal and Allied Products
20	PRS	PT Jaya Pari Steel Tbk	Metal and Allied Products
21	IKAI	PT Intikeramik Alamasri Industri Tbk	Stone, Clay, Glass, and Concrete Products
22	MLIA	PT Mulia Industrindo Tbk	Stone, Clay, Glass, and Concrete Products
23	SCPI	PT Merck Sharp Dohme Indonesia (d/h Scheering Plough Indonesia) Tbk	Pharmaceuticals

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

LAMPIRAN 1 (LANJUTAN)

24	IMAS	PT Indomobil Sukses Internasional Tbk	Automotive and Allied Products
25	PENTA	PT Intraco Penta Tbk	Automotive and Allied Products
26	TRIL	PT Triwira Insanlestari Tbk	Whole Sale and Retail Trade
27	GMCW	PT Grahamas Citrawisata Tbk	Hotel and Travel Services
28	PSKT	PT Red Planet Indonesia Tbk (d/h PT Pusako Tarinka)	Hotel and Travel Services
29	CENT	PT Centratama Telekomunikasi Indonesia Tbk (d/h PT Centrin Online Tbk)	Others
30	IMAS	PT Limas Indonesia Makmur Tbk (PT Limas Centric Indonesia Tbk)	Others
31	SRAJ	PT Sejahteraya Anugerahjaya Tbk	Others
32	APOL	PT Arpeni Pratama Ocean Line (Tbk)	Transportation Services
33	MIRA	PT Mitra International Resources (d/h Mitra Rajasa) Tbk	Transportation Services
34	ZBRA	PT Zebra Nusantara Tbk	Transportation Services
35	ISAT	PT Indosat Tbk	Telecommunication
36	FREN	PT Smartfren Telecom (d/h Mobile-8 Telecom) Tbk	Telecommunication
37	EXCL	PT XL Axiata (d/h Excelcomindo Pratama) Tbk	Telecommunication
38	AIMS	PT Akbar Indo Makmur Stimec Tbk	Whole Sale and Retail Trade

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LAMPIRAN 2

DATA PENELITIAN

DATA OPINI AUDIT GOING CONCERN

No	Kode Perusahaan	2012	2013	2014	2015
1	UNSP	0	1	1	1
2	IIKP	1	0	1	1
3	MAIN	0	0	0	0
4	ANTM	0	0	0	0
5	ATPK	1	0	0	1
6	CNKO	0	0	0	0
7	PKPK	0	0	0	0
8	TRUB	1	1	1	1
9	PSDN	0	0	0	0
10	RMBA	0	0	0	0
11	HDTX	0	0	1	1
12	SSTM	1	1	0	1
13	MYTX	1	1	1	1
14	TIRT	0	0	0	0
15	KBRI	1	1	0	1
16	SIAP	0	0	0	0
17	YPAS	0	0	0	0
18	GDST	0	0	0	0
19	JKSW	1	1	1	1
20	JPRS	0	0	0	0
21	IKAI	0	0	0	0
22	MLIA	0	0	0	0
23	SCPI	1	0	0	0
24	IMAS	0	0	0	0
25	INTA	0	0	0	1
26	TRIL	0	0	0	0
27	GMCW	0	0	0	0
28	PSKT	0	0	0	1
29	CENT	0	0	0	0
30	LMAS	0	0	0	0
31	SRAJ	0	0	0	0
32	APOL	1	1	1	1
33	MIRA	0	1	1	0
34	ZBRA	1	1	1	1
35	ISAT	0	0	0	0
36	FREN	1	1	1	1
37	EXCL	0	0	0	0
38	AIMS	0	0	0	0

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LAMPIRAN 2 (LANJUTAN)

DATA FINANCIAL DISTRESS PERUSAHAAN 2012

No	Kode	Working Capital	Total Asset	Z1	RE	Total Asset	Z2	EBIT	Total Asset	Z3	BV equity	BV debt	Z4	Sales	Total Asset	Z5	Z
1	UNSP	787,482,797,000	18,983,332,052,000	0.04148	1,084,981,063,000	18,983,332,052,000	0.05715	(970,131,381,364,000)	18,983,332,052,000	0.05110	576,8317	11,068,629,244,000	0.00000	2,485,429,887,000	18,983,332,052,000	0.00000	0.050000564
2	IKP	(7,549,833,963)	387,240,518,836	(0.01950)	(20,059,981,836)	387,240,518,836	(0.02225)	(20,059,981,836)	387,240,518,836	(0.05188)	108,8164	11,118,110,101,000	0.00000	19,134,240,518,836	11,118,110,101,000	0.00000	0.00994
3	MAN	41,462,431,000	1,799,881,575,000	0.02304	751,128,804,000	1,799,881,575,000	0.41732	383,075,893,000	1,799,881,575,000	0.21283	402,285	107,005,544,000	0.00000	3,349,566,575,000	1,799,881,575,000	0.00000	1.86099
4	ANTM	4,605,445,038,000	19,708,540,946,000	0.23368	11,748,820,056,000	19,708,540,946,000	0.59613	3,895,495,961,000	19,708,540,946,000	0.19766	1,345,3237	6,876,224,890,000	0.00000	19,708,540,946,000	19,708,540,946,000	0.00000	0.53022
5	ATPK	41,743,104,000	150,829,602,000	0.27676	(199,833,831,013,000)	150,829,602,000	(1.32488)	(16,116,740,443,000)	150,829,602,000	(0.10199)	47,9305	107,005,544,000	0.00000	181,494,979,000	150,829,602,000	0.00000	1.20331
6	CNKO	311,606,801,000	4,628,216,030,000	0.06723	271,485,950,000	4,628,216,030,000	0.05866	105,604,359,000	4,628,216,030,000	0.02282	216,3263	1,529,304,167,000	0.00000	1,515,417,909,000	4,628,216,030,000	0.00000	0.49562736
7	PKPK	61,861,213,000	396,379,847,000	0.15607	60,785,300,000	396,379,847,000	0.15335	(19,781,981,000)	396,379,847,000	(0.04991)	291,2039	221,555,145,000	0.00000	294,488,422,000	396,379,847,000	0.00000	0.8218676
8	TRUB	1,067,165,043,000	2,710,182,103,000	0.39376	(1,043,416,137,000)	2,710,182,103,000	(0.38500)	(773,952,091,000)	2,710,182,103,000	(0.28557)	31,10778	2,290,369,472,000	0.00000	1,261,587,247,000	2,710,182,103,000	0.00000	0.46550
9	PSDN	143,580,068,737	682,611,125,989	0.21034	13,426,647,820	682,611,125,989	0.07441	50,794,652,652	682,611,125,989	0.10744	284,4287	273,033,834,160	0.00000	1,305,116,747,447	682,611,125,989	0.00000	1.91195
10	RWBA	1,749,797,000,000	6,935,601,000,000	0.25229	1,307,005,000,000	6,935,601,000,000	0.18845	(428,369,000,000)	6,935,601,000,000	(0.06176)	265,7364	5,011,668,000,000	0.00000	9,850,010,000,000	6,935,601,000,000	0.00000	1.42021
11	HDTX	(32,243,022,867)	1,362,546,557,862	(0.02366)	(215,660,153,977)	1,362,546,557,862	(0.15828)	1,486,129,528	1,362,546,557,862	0.00109	414,727	726,954,645,506	0.00000	861,164,216,195	1,362,546,557,862	0.00000	0.4831225
12	SSTM	179,468,461,342	810,275,583,968	0.22149	(78,411,726,564)	810,275,583,968	(0.09677)	(18,313,706,621)	810,275,583,968	(0.02260)	243,3479	525,337,311,071	0.00000	1,519,059,182,281	810,275,583,968	0.00000	0.68954286
13	MWTX	(417,912,962,670)	1,803,323,308,102	(0.23175)	(1,213,493,601,495)	1,803,323,308,102	(0.67292)	(156,062,791,209)	1,803,323,308,102	(0.08654)	(41,5411)	1,864,250,275,649	0.00000	4,519,059,182,281	1,803,323,308,102	0.00000	0.84237
14	TIRT	79,510,276,958	679,649,204,257	0.11699	(37,418,495,161)	679,649,204,257	(0.05506)	(39,831,400,845)	679,649,204,257	(0.05861)	104,0669	29,296,076,634	0.00000	651,824,975,918	679,649,204,257	0.00000	0.81230205
15	KRRI	20,095,925,620	740,753,171,392	0.02713	(2,431,389,213,995)	740,753,171,392	(3.28232)	(38,352,171,392)	740,753,171,392	(0.04867)	81,8897	59,296,916,634	0.00000	44,640,183,225	740,753,171,392	0.00000	0.06026
16	SIAP	20,916,752,660	184,367,259,026	0.11345	11,585,783,930	184,367,259,026	0.06284	4,798,104,238	184,367,259,026	0.02602	176,3222	78,573,961,101	0.00000	216,751,097,634	184,367,259,026	0.00000	1.17554
17	VPAS	43,421,320,614	169,843,136,732	0.25566	69,735,646,055	169,843,136,732	0.41059	22,569,370,253	169,843,136,732	0.13288	246,391	184,846,566,684	0.00000	169,843,136,732	169,843,136,732	0.00000	3.3756803
18	GOST	469,002,576,337	1,163,971,056,842	0.40293	(84,434,276,036)	1,163,971,056,842	(0.07254)	61,789,063,883	1,163,971,056,842	0.05308	96,6981	371,046,594,375	0.00000	1,647,928,004,308	1,163,971,056,842	0.00000	1.41578
19	JNSW	85,591,627,815	278,718,823,565	0.30709	(479,068,449,352)	278,718,823,565	(1.71882)	(16,452,350,718)	278,718,823,565	(0.05903)	(2,661,4945)	677,941,498,373	0.00000	86,197,771,501	278,718,823,565	0.00000	1.1104161
20	JPRS	224,959,788,007	398,606,524,648	0.56437	272,082,649,498	398,606,524,648	0.68258	12,283,454,627	398,606,524,648	0.03082	463,3453	51,097,519,438	0.00000	461,125,384,696	398,606,524,648	0.00000	2.23307409
21	MAI	(103,828,606,622)	507,425,275,145	(0.20462)	(149,538,837,929)	507,425,275,145	(0.29470)	(40,205,688,847)	507,425,275,145	(0.07923)	314,4942	258,539,671,311	0.00000	201,204,079,453	507,425,275,145	0.00000	-0.246779
22	MILA	451,608,142,000	6,538,955,234,000	0.06885	(2,830,048,387,000)	6,538,955,234,000	(0.03359)	955,4257	6,538,955,234,000	(0.00259)	5,321,387,013,000	11,869,218,915,856	0.00000	4,580,710,119,000	6,538,955,234,000	0.00000	0.69839
23	SCPI	166,586,335,000	441,426,609,000	0.37788	(30,905,793,000)	441,426,609,000	(0.07001)	(11,786,155,000)	441,426,609,000	(0.02670)	5,059,4997	423,212,390,000	0.00000	302,829,675,000	441,426,609,000	0.00000	0.68602
24	INMS	1,849,671,980,477	27,577,664,024,361	0.06707	1,679,720,574,979	27,577,664,024,361	0.06091	1,073,071,363,221	27,577,664,024,361	0.03821	2,064,3292	11,869,218,915,856	0.00000	19,780,838,058,900	27,577,664,024,361	0.00000	0.93641895
25	INTA	(361,655,000,000)	4,268,975,000,000	(0.08472)	310,059,000,000	4,268,975,000,000	0.07263	26,547,000,000	4,268,975,000,000	0.00682	231,7543	3,768,379,000,000	0.00000	2,592,824,000,000	4,268,975,000,000	0.00000	0.60736
26	TRIL	160,846,945,374,525	223,888,198,580	0.71842	9,905,329,339	223,888,198,580	0.04290	(24,756,331,035)	223,888,198,580	(0.11057)	176,8917	1,832,267,055	0.00000	31,871,477,604	223,888,198,580	0.00000	0.14235
27	GMCV	4,442,096,887	30,112,814,059	0.18124	(33,253,610,976)	30,112,814,059	(1.58075)	3,981,646,687	30,112,814,059	0.02624	234,8690	7,217,203,817	0.00000	21,036,592,841	30,112,814,059	0.00000	0.43639363
28	PSKT	5,457,719,387	30,112,814,059	0.18124	(24,302,131,775)	30,112,814,059	(0.80704)	790,243,924	30,112,814,059	0.02624	276,8033	7,414,945,834	0.00000	31,037,338,583	30,112,814,059	0.00000	0.55656146
29	CENT	41,387,939,334	107,351,965,930	0.38553	24,680,804,478	107,351,965,930	0.22991	(6,540,095,664)	107,351,965,930	(0.06092)	143,7929	24,654,856,005	0.00000	55,117,992,886	107,351,965,930	0.00000	0.51343
30	UVAS	17,864,478,040	271,859,014,726	0.06571	(53,199,989,324)	271,859,014,726	(0.19567)	481,404,429	271,859,014,726	0.00177	89,8729	201,052,477,336	0.00000	196,165,176,985	271,859,014,726	0.00000	0.6070135
31	SRAI	(186,862,708,559)	1,236,394,210,907	(0.15114)	26,106,951,348	1,236,394,210,907	0.02112	6,308,369,029	1,236,394,210,907	0.0510	118,1665	582,312,827,609	0.00000	194,501,975,833	1,236,394,210,907	0.00000	0.08337268
32	APOL	(1,410,285,192,440)	3,008,036,943,936	(0.46884)	(4,564,391,641,452)	3,008,036,943,936	(1.51740)	(703,101,345,915)	3,008,036,943,936	(0.23744)	(386,0086)	5,921,349,303,098	0.00000	1,176,954,199,230	3,008,036,943,936	0.00000	0.39127
33	MIRA	(2,048,167,802)	405,042,661,229	(0.02975)	(1,173,350,953,789)	405,042,661,229	(2.89666)	(11,241,698,615)	405,042,661,229	(0.02775)	77,3709	98,541,572,488	0.00000	245,497,159,520	405,042,661,229	0.00000	0.60610
34	ZBRA	(22,061,720,323)	47,104,836,323	(0.46883)	(66,565,465,577)	47,104,836,323	(1.41309)	(7,015,755,031)	47,104,836,323	(0.14894)	14,9382	37,297,288,780	0.00000	19,598,927,582	47,104,836,323	0.00000	-1.5802147
35	SAT	(2,706,941,000,000)	55,225,061,000,000	(0.04902)	(15,981,167,000,000)	55,225,061,000,000	(0.28938)	461,618,000,000	55,225,061,000,000	(0.00836)	3,569,383	35,829,677,000,000	0.00000	22,418,812,000,000	55,225,061,000,000	0.00000	0.40595
36	FREN	(2,177,862,658,509)	14,339,806,990,815	(0.15188)	(7,964,788,864,473)	14,339,806,990,815	(0.5543)	(1,811,605,498,836)	14,339,806,990,815	(0.12633)	280,0879	9,355,398,812,684	0.00000	1,649,165,727,254	14,339,806,990,815	0.00000	-0.8570893
37	EXCL	(5,081,011,000,000)	35,455,705,000,000	(0.14331)	9,063,057,000,000	35,455,705,000,000	0.25562	3,751,421,000,000	35,455,705,000,000	0.0581	1,802,6668	20,085,668,000,000	0.00000	20,989,806,000,000	35,455,705,000,000	0.00000	0.59144
38	AIMS	22,708,273,546	45,766,173,346	0.49618	7,114,242,730	45,766,173,346	0.15545	693,164,331	45,766,173,346	0.01515	202,9983	23,846,364,931	0.00000	45,766,173,346	45,766,173,346	0.00000	6.05888389

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 - a. Peng



LAMPIRAN 2 (LANJUTAN)

DATA FINANCIAL DISTRESS PERUSAHAAN 2013

No.	Kode	Working Capital	Total Asset	Z1	RE	Total Asset	Z2	EBIT	Total Asset	Z3	BV equity	BV debt	Z4	Sales	Total Asset	Z5	Z
1	UNSP	(2.889.502,046.000)	18.015.337.232,000	(0.16095)	(1.677.821,110.000)	(0.09313)	(3.046.733,871,000)	(0.16663)	18.015.337.232,000	(0.16663)	354.740	13.148.137.788,000	0.00000	2.076.486.069,000	18.015.337.232,000	0.11526	0.14890040
2	IIKP	(10.509.505.455,000)	2.214.348.081,881,563	(0.00475)	(931.355,351,000)	0.42029	310.887.695,000	0.14039	2.214.348.081,881,563	0.14039	308.936	18.760.151,262	0.00000	2.214.348.081,881,563	2.214.348.081,881,563	0.006789	0.10073999
3	MAN	(10.509.505.455,000)	2.214.348.081,881,563	0.00475	(931.355,351,000)	0.42029	310.887.695,000	0.14039	2.214.348.081,881,563	0.14039	308.936	18.760.151,262	0.00000	2.214.348.081,881,563	2.214.348.081,881,563	0.006789	0.10073999
4	ANTP	(83.893.384,000)	1.489.339.945,000	0.05633	(183.628,272,000)	0.12329	(132.590,400,000)	0.01004	1.489.339.945,000	0.01004	194.6475	9.071.629,859,000	0.00000	409.411.286,000	21.865.117.391,000	0.27469	0.14480400
5	ATPK	(83.893.384,000)	1.489.339.945,000	0.05633	(183.628,272,000)	0.12329	(132.590,400,000)	0.01004	1.489.339.945,000	0.01004	194.6475	9.071.629,859,000	0.00000	409.411.286,000	21.865.117.391,000	0.27469	0.14480400
6	CNKO	(2.253.436,061,000)	5.516.122.336,000	0.40852	353.270,113,000	0.06404	126.012,888,000	0.02284	5.516.122.336,000	0.02284	363.6356	2.259.270,714,000	0.00000	1.643.633,905,000	5.516.122.336,000	0.29797	0.17155080
7	PKPK	(80.336,177,000)	361.548.802,000	0.22220	61.203.305,000	0.16928	(6.704.500,000)	(0.10854)	361.548.802,000	(0.10854)	291.9306	186.390,421,000	0.00000	202.625.598,000	361.548.802,000	0.56044	0.80439958
8	TRUB	(462.785,082,000)	2.780.591.364,000	0.16643	(1.588.965,203,000)	(0.57145)	(494.432,469,000)	(0.17781)	2.780.591.364,000	(0.17781)	(10.8652)	2.881.846,636,000	0.00000	1.327.515,916,000	2.780.591.364,000	0.54935	0.33688958
9	PSDN	(553.663,883,921)	681.832.333,141	0.22537	21.318.497,538	0.03127	50.794,652,652	0.07650	681.832.333,141	0.07650	289.9988	2.842.232,999,978	0.00000	1.279.553,071,584	681.832.333,141	1.87664	0.27924095
10	RVBA	(89.178,000,000)	9.232.016.000,000	0.00900	264.997,000,000	0.02870	(1.314.950,000,000)	(0.14243)	9.232.016.000,000	(0.14243)	121.8045	8.350.151,000,000	0.00000	10.273.615,000,000	9.232.016.000,000	1.32946	0.97374294
11	HDTX	(552.091,256,814)	2.378.728.273,722	(0.23210)	(430.945,761,071)	0.18117	(299.183,734,426)	(0.12577)	2.378.728.273,722	(0.12577)	469.8764	1.658.609,326,640	0.00000	1.057.343,006,058	2.378.728.273,722	0.44450	-0.2670318
12	SSTM	(99.244,270,283)	801.866.397,035	0.12377	(91.639,862,282)	0.11428	(16.784,886,997)	0.02093	801.866.397,035	0.02093	233.0056	596.159,259,856	0.00000	573.748,747,725	801.866.397,035	0.71552	0.6400918
13	MYTX	(557.346,761,793)	2.095.467.423,419	(0.26598)	(1.235.327,266,565)	0.58952	(22.622,994,632)	0.09545	2.095.467.423,419	0.09545	(70.6074)	2.199.024,993,140	0.00000	1.900.301,509,218	2.095.467.423,419	0.90686	0.18147332
14	TIRT	(8.051,906,305)	723.177.125,785	(0.01113)	(175.337,092,510)	0.24245	(188.085,749,281)	(0.26427)	723.177.125,785	(0.26427)	58.3271	664.162,937,713	0.00000	740.839,654,535	723.177.125,785	0.02442	-0.0039397
15	KBRI	(21.663,661,817)	788.749.190,752	0.02747	(2.449.610,118,110)	(3.10569)	(25.460,841,727)	(0.03248)	788.749.190,752	(0.03248)	79.7924	95.512,957,719	0.00000	11.868.785,724	788.749.190,752	0.01505	-2.6961
16	SIAP	(515.248,834)	272.597.818,158	(0.00819)	7.855,828,792	0.02875	(7.487,671,961)	(0.02747)	272.597.818,158	(0.02747)	166.6903	172.583,639,412	0.00000	245.690,436,569	272.597.818,158	0.90129	0.8371394
17	VPA5	(62.069,680,817)	414.043.404,100	0.14991	75.957,358,858	0.18345	(44.043,404,100)	0.02037	414.043.404,100	0.02037	255.7056	443.067,408,288	0.00000	439.680,589,423	414.043.404,100	1.06192	1.3859511
18	GDST	(576.142,589,238)	1.191.496.619,152	0.48855	7.451.411,765	0.00625	121.585,405,332	0.10704	1.191.496.619,152	0.10704	107.8552	307.084.100,134	0.00000	1.410.117,393,010	1.191.496.619,152	1.18348	1.85016772
19	JKSW	(98.474,594,479)	107.859.908,254	0.91299	(487.650,144,438)	(4.52114)	(7.968,797,416)	(0.07888)	107.859.908,254	(0.07888)	(2.718.6958)	670.190,389,365	0.00000	91.708,058,390	107.859.908,254	0.85025	-2.5557951
20	PPRS	(234.947,415,056)	376.540.741,943	0.62396	287.128,142,070	0.76254	18.337,547,841	0.04870	376.540.741,943	0.04870	483.3620	14.019,207,792	0.00000	195.247,201,170	376.540.741,943	0.51853	1.76205715
21	IKVA	(5.539,463,261)	482.057.048,870	0.01149	(192.627,043,617)	(0.39959)	(49.930,606,912)	(0.09113)	482.057.048,870	(0.09113)	259.5556	276.648,973,235	0.00000	211.523,292,543	482.057.048,870	0.43879	0.1754472
22	MILA	(172.515,582,000)	7.189.899.445,000	0.02399	(3.300.404,440,000)	0.45903	(443.724,925,000)	(0.06172)	7.189.899.445,000	(0.06172)	899.5558	5.999.787,094,000	0.00000	5.197.009,630,000	7.189.899.445,000	0.72282	0.15802911
23	SCPI	(32.380,520,000)	746.401.836,000	0.43191	(48.703,670,000)	(0.06525)	(6.370,864,000)	(0.00854)	746.401.836,000	(0.00854)	2.886.3922	736.010,824,000	0.00000	407.068,731,000	746.401.836,000	0.54540	0.77220483
24	MIAS	(197.400,582,296)	22.315.022.507,630	0.04011	2.131.983,908,013	0.09554	595.522,228,749	0.02669	22.315.022.507,630	0.02669	2.408.3904	15.655.152,396,933	0.00000	20.994,736,935,135	22.315.022.507,630	0.90050	1.09201771
25	INTA	(853.383,000,000)	4.742.849.000,000	(0.17963)	(89.691,000,000)	0.01891	(300.627,000,000)	(0.06339)	4.742.849.000,000	(0.06339)	142.7365	4.434.534,000,000	0.00000	2.040.544,000,000	4.742.849.000,000	0.43024	0.11944456
26	TRIL	(117.540,171,868)	185.933.390,815	0.63216	(26.946,282,707)	(0.14491)	(46.308,248,302)	(0.24906)	185.933.390,815	(0.24906)	146.4330	10.213,788,092	0.00000	11.803.937,466	185.933.390,815	0.06348	0.3799474
27	GMCV	(1.307,101,062)	20.617.639,302	0.06040	(33.549,373,767)	(1.62722)	(237.476,077)	(0.01152)	20.617.639,302	(0.01152)	229.8375	7.094,013,069	0.00000	20.623.913,269	20.617.639,302	1.00030	-0.3702801
28	PSKT	(6.742,409,321)	30.772.661,987	0.21910	(23.178,437,427)	(0.75323)	1.340,307,188	0.04356	30.772.661,987	0.04356	290.5069	6.951,099,414	0.00000	36.988.417,873	30.772.661,987	1.20199	0.85403554
29	CENT	(44.769,174,773)	832.480.768,872	0.05378	(4.983,923,199)	(0.00599)	(54.751,201,613)	(0.04174)	832.480.768,872	(0.04174)	98.5954	100.445,714,905	0.00000	88.336.917,391	832.480.768,872	0.10611	0.00968956
30	LVA5	(30.676,339,436)	346.263.716,192	0.08859	(57.528,614,552)	0.16614	(222.822,411)	(0.00664)	346.263.716,192	(0.00664)	125.0184	247.767,767,280	0.00000	244.271,478,903	346.263.716,192	0.70545	0.62483828
31	SRAJ	(37.095,103,312)	2.052.080.874,902	0.01808	29.470.665,358	0.01436	(71.838,791,387)	(0.03501)	2.052.080.874,902	(0.03501)	155.1298	806.313,424,016	0.00000	2.214.473,537,146	2.052.080.874,902	0.10793	0.02406645
32	APOL	(1.673.199,406,688)	2.577.573.874,479	(0.64914)	(5.458,945,239,406)	(2.11786)	(947.126,766,364)	(0.36745)	2.577.573.874,479	(0.36745)	(479.1296)	6.732.105,947,299	0.00000	1.009.167,229,250	2.577.573.874,479	0.42682	-2.97499511
33	MIRA	(381.010,649)	491.868.243,471	0.00077	(1.174.659,050,807)	(2.38816)	(455.035,666)	(0.00093)	491.868.243,471	(0.00093)	90.1747	134.645,494,931	0.00000	170.309,748,043	491.868.243,471	0.34625	-1.6795305
34	ZBRA	(26.616,504,818)	39.645.201,545	(0.67137)	(74.301,943,947)	(1.87417)	(7.257,077,107)	(0.18305)	39.645.201,545	(0.18305)	2.8589	37.770,708,071	0.00000	13.924,016,521	39.645.201,545	0.35122	-2.2870141
35	ISAT	(6.325,420,000,000)	54.520.891.000,000	(0.11602)	(3.011,589,000,000)	0.23865	(3.333.837,000,000)	(0.06155)	54.520.891.000,000	(0.06155)	3.039.7174	38.003,293,000,000	0.00000	23.855.272,000,000	54.520.891.000,000	0.43754	0.36566365
36	FREN	(3.525,255,027,517)	15.866.493.429,557	(0.22181)	(10.408,967,701,498)	0.66171	(2.788,059,002,617)	(0.17688)	15.866.493.429,557	(0.17688)	171.3850	12.816.548.480,145	0.00000	2.028.857,500,221	15.866.493.429,557	0.15308	-1.097918
37	EXCL	(2.086,932,000,000)	40.277.626.000,000	(0.05181)	(8.966,866,000,000)	0.22263	(1.389,616,000,000)	(0.03456)	40.277.626.000,000	(0.03456)	1.792.7428	24.977,479,000,000	0.00000	21.625.060,000,000	40.277.626.000,000	0.52796	0.78551875
38	AIMS	(24.147,941,446)	24.648.959,652	0.97967	(8.953,461,238)	0.36324	2.433.016,008	0.09952	24.648.959,652	0.09952	219.7184	479.932,729	0.00000	102.752,163,835	24.648.959,652	4.16862	5.47957571

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 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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LAMPIRAN 2 (LANJUTAN)

DATA FINANCIAL DISTRESS PERUSAHAAN 2014

No	Kode	Working Capital	Total Asset	Z1	RE	Total Asset	Z2	EBIT	Total Asset	Z3	BV equity	BV debt	Z4	Sales	Total Asset	Z5	Z
1	UNSP	(5,102,239,212,000)	17,441,610,710,000	(0,29253)	(2,301,110,710,000)	(0,13193)	(0,13193)	(506,829,808,000,000)	17,441,610,710,000	(0,02906)	300,774,1	13,287,473,457,540,941,000	0,00000	2,636,703,630,398,000	17,441,610,710,000	0,15117	0,14669061
2	HNK	8,236,920,937	3,501,319,000,000	0,02847	(38,821,849,599)	0,10663	0,10663	(17,817,566,729)	3,501,319,000,000	(0,04204)	99,8035	350,911,265,281	0,00000	2,636,703,630,398,000	17,441,610,710,000	0,06164	0,14669061
3	MAIN	132,786,929,617	3,531,219,000,000	0,03760	18	0,10663	0,10663	(17,817,566,729)	3,531,219,000,000	(0,04204)	99,8035	350,911,265,281	0,00000	2,636,703,630,398,000	17,441,610,710,000	0,06164	0,14669061
4	ANTM	2,680,192,617,000	22,044,202,220,000	0,11251	11,011,125,133,000	0,09950	0,09950	(790,792,925,559,000,000)	22,044,202,220,000	(0,03587)	1,250,6800	10,114,640,953,000	0,00000	9,420,078,127,000	22,044,202,220,000	0,42735	0,47876129
5	AIRP	479,680,060,000	1,795,865,965,062,000	0,26867	(129,942,721,000)	0,07236	0,07236	75,730,927,911,000	1,795,865,965,062,000	0,04317	303,5360	621,707,633,000	0,00000	672,633,702,000	1,795,865,965,062,000	0,37456	0,69488807
6	CNKO	576,680,432,000	5,512,452,937,000	0,10461	210,057,884,000	0,03811	0,03811	(180,023,939,000,000)	5,512,452,937,000	(0,03266)	349,5386	2,381,948,625,000	0,00000	995,413,183,000	5,512,452,937,000	0,18021	0,18566886
7	PKPK	31,257,488,000	303,255,720,000	0,10461	(32,283,703,000)	0,10646	0,10646	(35,795,992,000,000)	303,255,720,000	(0,11804)	244,5576	156,521,131,000	0,00000	76,405,376,000	303,255,720,000	0,25195	-0,11651654
8	TRUB	(566,786,891,000)	2,905,608,363,000	(0,22222)	(1,652,196,739,000)	0,05940	0,05940	(70,868,901,000,000)	2,905,608,363,000	(0,08833)	2,783,129,173,000	2,783,129,173,000	0,00000	1,325,613,266,000	2,905,608,363,000	0,53906	-0,21571716
9	PSDN	91,887,007,056	620,928,440,332	0,14798	(9,307,510,516)	0,01499	0,01499	(7,364,687,835)	620,928,440,332	(0,01186)	262,8991	242,353,749,501	0,00000	975,081,057,089	620,928,440,332	1,57036	1,62377448
10	RMBA	10,475,000,000	10,250,546,000,000	0,00102	(2,066,310,000,000)	0,20158	0,20158	(1,687,886,000,000,000)	10,250,546,000,000	(0,16466)	(192,9354)	11,847,399,000,000	0,00000	14,091,156,000,000	10,250,546,000,000	1,37467	0,69031164
11	HDTX	(13,535,545,748)	(526,495,801,900)	(0,00821)	(526,495,801,900)	(0,12471)	(0,12471)	(109,695,781,660)	4,221,696,886,907	(0,02937)	401,0501	2,307,059,196,611	0,00000	1,178,464,356,704	4,221,696,886,907	0,27843	0,08929987
12	SSTM	66,275,263,497	773,663,346,934	0,08566	(104,480,160,110)	0,13505	0,13505	(16,687,011,684)	773,663,346,934	(0,02157)	211,0945	514,793,507,583	0,00000	519,854,366,934	773,663,346,934	0,67194	0,55061814
13	NMTX	(787,099,000,000)	2,041,304,000,000	(0,38559)	(1,309,110,000)	0,00064	0,00064	(190,105,000,000,000)	2,041,304,000,000	(0,09313)	(883,2591)	2,310,084,000,000	0,00000	2,129,088,000,000	2,041,304,000,000	1,04299	0,47454218
14	TRIT	46,512,437,601	713,714,873,924	0,06517	(29,102,020,400)	0,18089	0,18089	24,953,920,838	713,714,873,924	0,03496	81,1983	622,669,740,887	0,00000	814,572,005,112	713,714,873,924	1,14131	1,14117658
15	KRBI	56,553,225,245	1,299,315,036,743	0,04353	(2,467,136,398,882)	0,18980	0,18980	(17,846,399,885)	1,299,315,036,743	(0,0174)	77,9288	621,517,172,000	0,00000	336,909,371,000	4,979,635,925,000	0,06766	0,05027857
16	SIAP	27,293,250	4,979,635,925,000	0,00001	(48,311,537,775)	0,00970	0,00970	(14,472,568,419)	4,979,635,925,000	(0,00291)	198,2508	2,617,172,000	0,00000	336,909,371,000	4,979,635,925,000	0,06766	0,05027857
17	YPAS	36,113,530,874	320,494,592,961	0,11268	65,861,719,491	0,20550	0,20550	(9,447,119,285)	320,494,592,961	(0,02948)	242,3344	158,615,180,283	0,00000	421,516,175,465	320,494,592,961	1,31521	1,47598415
18	GOST	187,672,133,633	1,354,622,569,945	0,13854	(5,293,236,246)	0,00391	0,00391	(18,918,134,245)	1,354,622,569,945	(0,01377)	106,1522	484,174,854,654	0,00000	1,215,611,783,842	1,354,622,569,945	0,89738	0,94821945
19	KSW	90,448,527,480	302,951,001,725	0,29856	(497,282,035,059)	0,08439	0,08439	(70,759,509,000,000)	302,951,001,725	(0,02099)	474,1772	15,334,944,453	0,00000	313,636,426,234	302,951,001,725	0,83254537	0,83254537
20	JPRS	23,587,733,499	370,967,708,751	0,60271	273,931,437,231	0,73842	0,73842	(7,788,046,215)	370,967,708,751	(0,02799)	225,7529	339,889,432,972	0,00000	5,629,696,723,000	370,967,708,751	0,84545	1,83612755
21	KVA	(33,895,890,685)	518,546,655,125	(0,06537)	(219,144,089,655)	(0,42261)	(0,42261)	(26,750,105,567)	518,546,655,125	(0,05159)	225,7529	339,889,432,972	0,00000	262,321,356,543	518,546,655,125	0,50588	-0,6023242
22	MILA	166,312,647,000	7,215,152,320,000	0,02305	(3,300,404,440,000)	0,04543	0,04543	(63,493,412,000,000)	7,215,152,320,000	(0,02266)	998,9207	5,861,980,221,000	0,00000	5,629,696,723,000	7,215,152,320,000	0,78026	0,47819018
23	SUPI	623,213,747,000	1,317,314,767,000	0,47630	(111,165,063,000)	0,08439	0,08439	(70,759,509,000,000)	1,317,314,767,000	(0,05271)	(12,182,4367)	1,361,171,539,000	0,00000	968,818,287,000	1,317,314,767,000	0,73317	0,83254537
24	INTA	372,114,629,518	23,471,397,834,920	0,01581	1,951,353,362,559	0,08314	0,08314	18,888,760,812	23,471,397,834,920	0,00080	2,492,6746	16,744,375,200,000	0,00000	19,458,165,173,088	23,471,397,834,920	0,82902	0,1691691314
25	HMVA	111,433,000,000	5,774,709,000,000	0,01920	(15,061,616,000,000)	0,00261	0,00261	(82,970,000,000,000)	5,774,709,000,000	(0,01437)	423,3813	4,860,193,618,925	0,00000	1,671,141,000,000	5,774,709,000,000	0,28959	0,15804608
26	TRIL	15,108,400,543	52,013,648,667	0,29047	(37,523,190,155)	0,72141	0,72141	(4,444,322,519)	52,013,648,667	(0,04387)	127,1692	10,446,618,925	0,00000	7,367,640,629	52,013,648,667	0,04519	0,14604324
27	GMCV	15,108,400,543	52,013,648,667	0,29047	(37,523,190,155)	0,72141	0,72141	(4,444,322,519)	52,013,648,667	(0,04387)	127,1692	10,446,618,925	0,00000	7,367,640,629	52,013,648,667	0,04519	0,14604324
28	PKT	(91,182,875,811)	555,126,145,538	(0,16786)	(62,826,682,256)	(0,11318)	(0,11318)	(37,704,151,334)	555,126,145,538	(0,06792)	174,1767	319,457,833,268	0,00000	52,967,059,145	555,126,145,538	0,09541	-0,33320182
29	CENT	(78,445,579,953)	927,142,011,991	(0,08461)	(48,216,924,976)	0,05201	0,05201	(45,085,197,220)	927,142,011,991	(0,04863)	92,7370	238,603,998,693	0,00000	75,330,678,966	927,142,011,991	0,08125	-0,17471742
30	UMAS	49,295,172,308	458,708,845,264	0,10747	(65,174,742,032)	0,14208	0,14208	(4,099,001,188)	458,708,845,264	(0,00894)	125,0592	360,180,757,236	0,00000	216,640,385,914	458,708,845,264	0,45484	0,38287716
31	SRAJ	72,587,767,869	1,857,909,000,000	0,03907	(70,890,843,256)	0,03816	0,03816	(138,349,147,661)	1,857,909,000,000	(0,07500)	142,5778	712,789,298,794	0,00000	340,517,477,381	1,857,909,000,000	0,18328	-0,054427
32	APOL	(1,750,097,930,094)	1,858,190,988,862	(0,94183)	(5,432,001,645,193)	0,23227	0,23227	31,322,281,013	1,858,190,988,862	0,01886	(481,1572)	6,080,054,238,855	0,00000	824,638,584,387	1,858,190,988,862	0,44379	-2,6560337
33	MIRA	104,514,812,407	515,577,615,353	0,20271	(1,219,308,461,626)	0,36494	0,36494	(43,801,381,131)	515,577,615,353	(0,04633)	84,8675	179,379,146,640	0,00000	141,408,786,463	515,577,615,353	0,27427	-1,8460589
34	TBRA	(2,085,057,666)	36,642,287,738	(0,05690)	(83,371,033,152)	(2,27527)	(2,27527)	(8,318,919,348)	36,642,287,738	(0,24688)	26,8976	14,042,090,804	0,00000	14,281,644,782	36,642,287,738	0,38976	-2,3267591
35	SAT	(12,566,165,000,000)	53,254,841,000,000	(0,23578)	11,024,419,000,000	0,20701	0,20701	(1,935,901,000,000,000)	53,254,841,000,000	(0,03655)	2,612,4655	39,656,877,000,000	0,00000	24,085,101,000,000	53,254,841,000,000	0,45226	0,34470104
36	FREN	(4,488,928,807,891)	17,758,684,934,364	(0,25334)	(11,832,562,233,044)	0,66630	0,66630	(1,405,210,758,310)	17,758,684,934,364	(0,07913)	222,6327	13,796,743,041,760	0,00000	2,954,410,046,419	17,758,684,934,364	0,16636	-0,8258158
37	EXCL	(2,888,530,000,000)	63,706,488,000,000	(0,03278)	7,957,181,000,000	0,11925	0,11925	(106,978,838,603)	63,706,488,000,000	(0,00168)	1,695,7889	49,745,863,000,000	0,00000	23,460,015,000,000	63,706,488,000,000	0,36825	-0,43979898
38	AIMS	22,294,720,911	23,182,051,100	0,96172	6,965,101,914	0,30045	0,30045	(2,542,887,603)	23,182,051,100	(0,10969)	201,6424	1,001,383,501	0,00000	27,248,554,912	23,182,051,100	1,17542	1,77629818

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 - Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

LAMPIRAN 2 (LANJUTAN)

DATA FINANCIAL DISTRESS PERUSAHAAN 2015

No	Kode	Working Capital	Total Asset	Z1	RE	Total Asset	Z2	EBIT	Total Asset	Z3	BV equity	BV debt	Z4	Sales	Total Asset	Z5	Z
1	UNSP	(6.492.421,059,000)	16.926.619,619,869,000	(0.38356)	(2.815,670,353,000)	16.926.619,619,869,000	(0.16635)	(1.361,246,384,000)	16.926.619,619,869,000	(0.08219)	244.6567	13.659,811,257,000	0.00000	2.021,946,748,000	16.926.619,619,869,000	0.19441	-0.55038253053
2	JKIP	101,181,857	332,003,003,087,466	0.00000	(52,958,578,801)	332,003,003,087,466	(0.15951)	(19,397,819,619,952)	332,003,003,087,466	(0.05966)	94.9835	362,662,662,155	0.00000	19,993,306,489	332,003,003,087,466	0.06010	-0.20270727295
3	MINW	507,125,920,000	3.396,000,890,990,000	0.12800	747,309,609,230,000	3.396,000,890,990,000	0.18662	98,381,613,813,000	3.396,000,890,990,000	(0.02382)	69.1871	4.123,482,767,000	0.00000	4,775,014,714,000	3.396,000,890,990,000	1.20518	1.51283512635
4	ANIM	6.913,496,180,000	30.356,850,890,000	0.22774	9.097,047,837,000	30.356,850,890,000	0.18961	(1,668,773,924,000)	30.356,850,890,000	(0.05497)	762.2196	12,040,131,928,000	0.00000	10,531,504,800,000	30.356,850,890,000	3.34692	0.666382051
5	ATPK	411,598,781,000	1.773,314,414,000	0.23211	(296,947,416,000)	1.773,314,414,000	(0.16745)	(163,697,036,000)	1.773,314,414,000	(0.09231)	175.2774	763,673,236,000	0.00000	246,706,960,000	1.773,314,414,000	0.13912	-0.123379858
6	CNKO	388,600,560,000	5.672,002,482,000	0.06851	(295,904,063,000)	5.672,002,482,000	(0.05217)	(610,286,860,000)	5.672,002,482,000	(0.10760)	286.0464	3.110,067,789,000	0.00000	1,112,555,923,000	5.672,002,482,000	0.19615	-0.133697079
7	PKPK	(16.699,945,000)	170,598,564,000	(0.09789)	(27,429,626,000)	170,598,564,000	(0.16078)	(64,932,325,000)	170,598,564,000	(0.38061)	139.1916	87,083,602,000	0.00000	19,798,817,000	170,598,564,000	0.11606	-1.27311887
8	TRUB	447,017,653,000	714,777,806,000	0.62539	(1,190,626,165,000)	714,777,806,000	(1.66573)	(604,505,706,000)	714,777,806,000	(0.84573)	33.3528	187,822,415,000	0.00000	92,893,161,000	714,777,806,000	0.12996	-3.460432791
9	PSDN	49,927,251,748	620,398,854,182	0.08048	(57,875,580,641)	620,398,854,182	(0.09329)	(20,039,025,131)	620,398,854,182	(0.03230)	225.2216	296,079,753,266	0.00000	920,335,000,000	620,398,854,182	1.48849	1.33588486
10	RNBA	4,147,473,000,000	12,667,314,000,000	0.32742	(3,703,388,000,000)	12,667,314,000,000	(0.29236)	(1,938,552,000,000)	12,667,314,000,000	(0.15304)	(434,9109)	15,816,071,000,000	0.00000	16,814,352,000,000	12,667,314,000,000	1.32738	0.836373894
11	HDTX	(233,710,021,000)	4,878,367,904,000	(0.04791)	(840,590,029,000)	4,878,367,904,000	(0.17231)	(360,662,432,000)	4,878,367,904,000	(0.07393)	387.6997	3,482,406,080,000	0.00000	1,401,541,455,000	4,878,367,904,000	0.28730	-0.123276812
12	SSTM	45,658,906,536	721,884,167,684	0.06325	(116,870,769,863)	721,884,167,684	(0.16190)	(13,509,341,788)	721,884,167,684	(0.01871)	208.4652	477,792,694,823	0.00000	506,180,498,366	721,884,167,684	0.70119	0.549870082
13	IMTX	(935,788,000,000)	1,944,326,000,000	(0.48129)	(1,428,274,000,000)	1,944,326,000,000	(0.73459)	(333,141,000,000)	1,944,326,000,000	(0.17134)	(387,2223)	2,512,252,000,000	0.00000	1,891,190,000,000	1,944,326,000,000	0.97267	-0.528907982
14	HIRT	40,821,751,158	763,168,027,178	0.05349	(129,967,452,003)	763,168,027,178	(0.17030)	829,306,792	763,168,027,178	0.00109	90.1002	674,006,964,821	0.00000	852,780,086,776	763,168,027,178	1.17142	1.012670759
15	KBRI	(77,066,626,634)	1,455,931,208,462	(0.05293)	(2,621,719,973,990)	1,455,931,208,462	(1.80072)	(132,325,515,707)	1,455,931,208,462	(0.09089)	59.9970	934,601,389	0.00000	247,207,427,568	1,455,931,208,462	0.16567	-1.680205681
16	SIAP	3,876,054,157	277,982,362,215	0.01394	(73,556,431,920)	277,982,362,215	(0.26461)	(34,952,736,526)	277,982,362,215	(0.12574)	1.0089	253,767,988,281	0.00000	243,495,193,479	277,982,362,215	0.87594	0.269394371
17	YPAS	19,124,355,551	279,189,788,587	0.06850	55,545,490,192	279,189,788,587	(0.19895)	(10,055,066,010)	279,189,788,587	(0.03602)	225.1490	128,790,247,858	0.00000	279,189,788,587	279,189,788,587	0.99960	1.097339155
18	GDST	73,679,129,097	1,183,934,183,257	0.06223	(60,505,940,098)	1,183,934,183,257	(0.05111)	(73,346,098,878)	1,183,934,183,257	(0.06195)	98.0988	375,524,183,280	0.00000	913,792,626,540	1,183,934,183,257	0.77183	0.579135332
19	KSW	65,869,511,330	265,280,458,589	0.24880	(520,378,692,839)	265,280,458,589	(1.96162)	(23,096,657,780)	265,280,458,589	(0.08707)	(2,936,8861)	705,813,376,884	0.00000	143,408,228,411	265,280,458,589	0.54059	-1.224458913
20	IPPS	198,187,786,745	363,265,042,157	0.54557	257,111,030,450	363,265,042,157	0.70778	(26,702,065,911)	363,265,042,157	(0.07351)	443.2787	30,806,011,707	0.00000	143,326,451,256	363,265,042,157	0.39455	1.156043436
21	IKAI	(39,951,829,865)	390,042,617,783	(0.08705)	(328,361,500,297)	390,042,617,783	(0.84186)	(109,120,665,879)	390,042,617,783	(0.27977)	87.2307	321,009,676,687	0.00000	141,199,779,647	390,042,617,783	0.36201	-1.28341408
22	MLIA	(227,317,951,000)	7,125,800,277,000	(0.03190)	(3,174,797,487,000)	7,125,800,277,000	(0.44554)	(190,208,664,000)	7,125,800,277,000	(0.02669)	842.8715	6,010,681,233,000	0.00000	5,713,989,433,000	7,125,800,277,000	0.80187	0.317093183
23	SCPI	272,385,929,000	1,510,747,778,000	0.18800	33,563,820,000	1,510,747,778,000	0.02222	198,370,446,000	1,510,747,778,000	0.13131	28,020,0808	1,409,875,667,000	0.00000	2,260,571,967,000	1,510,747,778,000	1.49633	2.049393766
24	IMAS	(843,256,540,404)	24,860,957,839,497	(0.03392)	(1,877,974,192,981)	24,860,957,839,497	0.07554	183,306,856,528	24,860,957,839,497	0.00737	2,421,8508	18,163,865,982,392	0.00000	18,099,979,783,215	24,860,957,839,497	0.72805	0.789162808
25	INTA	(333,125,000,000)	5,801,865,000,000	(0.05742)	(292,344,000,000)	5,801,865,000,000	(0.05039)	(284,211,000,000)	5,801,865,000,000	(0.04899)	32.19142	5,106,521,000,000	0.00000	1,324,062,000,000	5,801,865,000,000	0.22821	-0.008288236
26	TRIL	108,348,118,226	155,543,436,188	0.69668	(58,581,307,513)	155,543,436,188	(0.37662)	(8,305,848,585)	155,543,436,188	(0.05340)	120.1536	11,359,087,793	0.00000	7,154,576,929	155,543,436,188	0.04600	0.060044189
27	GMWC	(10,380,390,498)	42,578,808,627	(0.24376)	(39,940,451,975)	42,578,808,627	(0.93804)	(3,684,427,157)	42,578,808,627	(0.08653)	139.8486	34,350,124,601	0.00000	22,171,007,310	42,578,808,627	0.52071	-0.718506544
28	PSKT	(164,462,112,441)	513,922,268,434	(0.32001)	(143,276,991,651)	513,922,268,434	(0.27879)	(80,548,776,296)	513,922,268,434	(0.15673)	113.0071	361,013,158,902	0.00000	66,487,929,222	513,922,268,434	0.12937	-0.829441729
29	CENT	314,085,900,456	1,293,012,666,277	0.24291	(102,089,097,885)	1,293,012,666,277	(0.07895)	(58,487,362,948)	1,293,012,666,277	(0.04523)	103.6699	1,293,012,666,277	0.00000	104,989,916,942	1,293,012,666,277	0.08120	0.04787487
30	IMAS	98,400,602,703	552,476,982,324	0.17811	(56,028,770,358)	552,476,982,324	(0.10141)	26,307,561,949	552,476,982,324	0.04762	157.6886	428,241,810,415	0.00000	276,621,096,046	552,476,982,324	0.50069	0.688447736
32	APOL	(6,304,461,762,171)	1,600,998,030,575	(0.93783)	(6,182,084,624,447)	1,600,998,030,575	(3.86139)	(783,198,182,402)	1,600,998,030,575	(0.48919)	(591.5571)	670,081,020,021	0.00000	663,386,012,339	1,600,998,030,575	0.41436	-0.129123716
33	MIRA	117,783,689,025	480,589,845,543	0.24508	(1,234,341,723,249)	480,589,845,543	(2.56839)	(15,786,139,827)	480,589,845,543	(0.03285)	80.5797	161,377,211,052	0.00000	146,900,087,426	480,589,845,543	0.30657	-1.796704477
34	ZBRA	(6,966,695,653)	21,726,271,297	(0.32066)	(101,128,413,321)	21,726,271,297	(4.65466)	(8,041,681,012)	21,726,271,297	(0.37014)	5.4326	17,075,260,464	0.00000	21,728,698,575	21,726,271,297	1.00011	-4.324514145
35	SANT	(10,133,923,000,000)	55,388,517,000,000	(0.18296)	9,730,564,000,000	55,388,517,000,000	0.17568	(1,785,835,000,000)	55,388,517,000,000	(0.03224)	2,440,9281	42,124,676,000,000	0.00000	26,768,525,000,000	55,388,517,000,000	0.48329	0.399760902
36	FREN	(1,951,444,797,001)	20,705,913,320,829	(0.09425)	(13,391,022,559,925)	20,705,913,320,829	(0.64672)	(2,008,905,999,653)	20,705,913,320,829	(0.09686)	66.6277	13,857,375,727,684	0.00000	3,025,755,038,085	20,705,913,320,829	0.14613	-0.770821017
37	EXCL	(5,596,628,000,000)	58,844,320,000,000	(0.09511)	7,605,052,000,000	58,844,320,000,000	(0.11924)	(6,300,526,000,000)	58,844,320,000,000	(0.01072)	1,649,8074	44,752,685,000,000	0.00000	22,876,182,000,000	58,844,320,000,000	0.38876	0.395961046
38	AINW	19,169,946,566	20,936,619,066	0.91580	4,799,462,047	20,936,619,066	0.22924	(2,878,875,254)	20,936,619,066	(0.13741)	182.2309	881,222,334	0.00000	152,500,000	20,936,619,066	0.00728	0.430989101

LAMPIRAN 2 (LANJUTAN)

DATA PROPORSI KOMISARIS INDEPENDEN PERUSAHAAN

No	Kode Perusahaan	2012	2013	2014	2015
1	UNSP	0.500	0.429	0.500	0.500
2	IIKP	0.333	0.333	0.333	0.333
3	MAIN	0.333	0.333	0.600	0.600
4	ANTM	0.333	0.333	0.333	0.333
5	ATPK	0.333	0.333	0.333	0.333
6	CNKO	0.400	0.400	0.400	0.333
7	PKPK	0.333	0.333	0.333	0.333
8	TRUB	0.500	0.500	0.500	0.500
9	PSDN	0.333	0.333	0.333	0.333
10	RMBA	0.500	0.400	0.600	0.800
11	HDTX	0.250	0.333	0.333	0.333
12	SSTM	0.333	0.333	0.333	0.400
13	MYTX	0.500	0.500	0.500	0.500
14	TIRT	0.500	0.500	0.333	0.500
15	KBRI	0.333	0.333	0.333	0.500
16	SIAP	0.333	0.333	0.500	0.500
17	YPAS	0.333	0.333	0.333	0.333
18	GDST	0.333	0.500	0.333	0.333
19	JKSW	0.500	0.500	0.500	0.500
20	JPRS	0.500	0.500	0.500	0.333
21	IKAI	0.500	0.500	0.500	0.500
22	MLIA	0.333	0.400	0.400	0.400
23	SCPI	0.333	0.333	0.333	0.333
24	IMAS	0.429	0.429	0.333	0.429
25	INTA	0.333	0.333	0.333	0.333
26	TRIL	0.750	0.750	0.750	0.667
27	GMCW	0.400	0.333	0.429	0.571
28	PSKT	0.333	0.333	0.500	0.500
29	CENT	0.500	0.333	0.333	0.250
30	LMAS	0.333	0.500	0.500	0.500
31	SRAJ	0.571	0.500	0.400	0.400
32	APOL	0.500	0.500	0.333	0.500
33	MIRA	0.400	0.400	0.400	0.333
34	ZBRA	0.500	0.500	0.500	0.500
35	ISAT	0.500	0.500	0.429	0.300
36	FREN	0.500	0.600	0.600	0.600
37	EXCL	0.500	0.333	0.333	0.286
38	AIMS	0.500	0.500	0.333	0.333

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LAMPIRAN 2 (LANJUTAN)

DATA OPINI AUDIT TAHUN SEBELUMNYA

No	Kode Perusahaan	2011	2012	2013	2014
1	UNSP	1	0	1	1
2	IIKP	0	1	0	1
3	MAIN	0	0	0	0
4	ANTM	0	0	0	0
5	ATPK	0	1	0	0
6	CNKO	0	0	0	0
7	PKPK	0	0	0	0
8	TRUB	0	1	1	1
9	PSDN	0	0	0	0
10	RMBA	0	0	0	0
11	HDTX	0	0	0	1
12	SSTM	0	1	1	0
13	MYTX	1	1	1	1
14	TIRT	0	0	0	0
15	KBRI	1	1	1	0
16	SIAP	0	0	0	0
17	YPAS	0	0	0	0
18	GDST	0	0	0	0
19	JKSW	1	1	1	1
20	JPRS	0	0	0	0
21	IKAI	1	0	0	0
22	MLIA	0	0	0	0
23	SCPI	0	1	0	0
24	IMAS	0	0	0	0
25	INTA	0	0	0	0
26	TRIL	0	0	0	0
27	GMCW	0	0	0	0
28	PSKT	0	0	0	0
29	CENT	0	0	0	0
30	LMAS	0	0	0	0
31	SRAJ	0	0	0	0
32	APOL	1	1	1	1
33	MIRA	1	0	1	1
34	ZBRA	1	1	1	1
35	ISAT	0	0	0	0
36	FREN	1	1	1	1
37	EXCL	0	0	0	0
38	AIMS	0	0	0	0

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LAMPIRAN 2 (LANJUTAN)

DATA KUALITAS AUDIT 2012

No	Kode Perusahaan	Auditor	
1	UNSP	Tanubrata Sutanto Fahmi & Rekan (BDO)	0
2	TKP	Asep Rahmansyah & Rekan (IECnet)	0
3	MAIN	Anwar Sugiharto & Rekan (DFK)	0
4	ANTM	Purwantonno Suherman & Surja (EY)	1
5	ATPK	Drs. Ferdinand (FR)	0
6	CNKO	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
7	PKPK	Junaedi Chairul dan Subyakto (JCS)	0
8	TRUB	Tanubrata Sutanto Fahmi & Rekan (BDO)	0
9	PSDN	Purwantonno Suherman & Surja (EY)	1
10	RMBA	Tanudiredja Wibisana & Rekan (PWC)	1
11	HDTX	Drs. Bambang Sudaryono & Rekan	0
12	SSTM	Koesbandijah Beddy Samsih & Setiasih (KBS)	0
13	MYTX	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
14	HRT	Pieter Uways & Rekan (KS International)	0
15	KBRI	Hananta Budianto & Rekan (UHY)	0
16	SIAP	Drs. Basri Hardjosumarto & Rekan	0
17	YPAS	Teramihardja Pradhono & Chandra	0
18	GDST	Hadori Sugiarto Adi & Rekan (HLB)	0
19	IKSW	Gideon Ikhwan Sofwan (Parker Randall)	0
20	JPRS	Aryanto Amir Yusuf Mawar & Saptoto (RSM AAJ)	0
21	IKAI	DBSD & A (BKR International)	0
22	MLIA	Osman Bing Satrio (Deloitte)	1
23	SCPI	Tanudiredja Wibisana & Rekan (PWC)	1
24	IMAS	Purwantonno Suherman & Surja (EY)	1
25	INTA	Osman Bing Satrio (Deloitte)	1
26	TRIL	Bismar Muntalib & Yunus (BMY)	0
27	GMCW	Bayudi Watu & Rekan (IBW)	0
28	PSKT	Achmad Rasyid Hisbullah & Jerry	0
29	CENT	Purwantonno Suherman & Surja (EY)	1
30	IMAS	Tjiendradjaja & Handoko Tomo (MAZARS)	0
31	SRAJ	PKF	0
32	APOL	Purwantonno Suherman & Surja (EY)	1
33	MIRA	Johan Malonda Mustika & Rekan	0
34	ZBRA	Santoso & Rekan	0
35	SAT	Purwantonno Suherman & Surja (EY)	1
36	FREN	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
37	EXCL	Tanudiredja Wibisana & Rekan (PWC)	1
38	AIMS	Drs. Bambang Sudaryono & Rekan	0

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LAMPIRAN 2 (LANJUTAN)

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No	Kode Perusahaan	Auditor	
1	UNSP	Tjiendradjaja & Handoko Tomo (MAZARS)	0
2	IKP	Asep Rahmansyah & Rekan (IECnet)	0
3	MAIN	Anwar Sugiharto & Rekan (DFK)	0
4	ANTM	Tanudiredja Wibisana & Rekan (PWC)	1
5	ATPK	Drs. Ferdinand (FR)	0
6	CNKO	Gideon Adi & Rekan (Parker Randall)	0
7	PKPK	Hertanto Sidik & Indra	0
8	TRUB	Tanubrata Sutanto Fahmi & Rekan (BDO)	0
9	PSDN	Purwantono Suherman & Surja (EY)	1
10	RMBA	Tanudiredja Wibisana & Rekan (PWC)	1
11	HDTX	Drs. Bambang Sudaryono & Rekan	0
12	SSTM	DBSD & A (BKR International)	0
13	MYTX	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
14	HRT	Pieter Uways & Rekan (KS International)	0
15	KBRI	Hananta Budianto & Rekan (UHY)	0
16	SIAP	Drs. Basri Hardjosumarto & Rekan	0
17	YPAS	Teramihardja Pradhono & Chandra	0
18	GDST	Hadori Sugiarto Adi & Rekan (HLB)	0
19	IKSW	S Mannan Ardiansyah & Rekan (Integra International)	0
20	JPRS	Aryanto Amir Yusuf Mawar & Saptoto (RSM AAJ)	0
21	IKAI	DBSD & A (BKR International)	0
22	MLIA	Osman Bing Satrio (Deloitte)	1
23	SCPI	Tanudiredja Wibisana & Rekan (PWC)	1
24	IMAS	Purwantono Suherman & Surja (EY)	1
25	INTA	Osman Bing Satrio (Deloitte)	1
26	TRIL	DBSD & A (BKR International)	0
27	GMCW	Bayudi Watu & Rekan (IBW)	0
28	PSKT	Kanaka Puradiredja Suhartono (Nexia International)	0
29	CENT	Purwantono Suherman & Surja (EY)	1
30	IMAS	Gani Sigiro & Handayani	0
31	SRAJ	Kosasih Nurdiyaman Tjahjo & Rekan	0
32	APOL	Kosasih Nurdiyaman Tjahjo & Rekan	0
33	MIRA	Johan Malonda Mustika & Rekan	0
34	ZBRA	Santoso & Rekan	0
35	SAT	Purwantono Suherman & Surja (EY)	1
36	FREN	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
37	EXCL	Tanudiredja Wibisana & Rekan (PWC)	1
38	AIMS	Drs. Bambang Sudaryono & Rekan	0

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1	UNSP	Handoko Tomo Samuel Gunawn & Rekan (Moores Rowland)	0
2	TKP	Asep Rianita Manshur & Suharyono (IEC)	0
3	MAIN	Anwar, Sugiharto & Rekan (DFK)	0
4	ANTM	Tanudiredja, Wibisana & Rekan (PWC)	1
5	ATPK	Drs. Ferdinand (FR)	0
6	CNKO	Hendrawinata Eddy Siddharta & Tanzil (Kreston)	0
7	PKPK	Djoko Sidik & Indra (DSI)	0
8	TRUB	Tanubrata Susanto Fahmi & Rekan (BDO)	0
9	PSDN	Purwantono Suherman & Surja (EY)	1
10	RMBA	Tanudiredja, Wibisana & Rekan (PWC)	1
11	HDTX	Drs. Bambang Sudaryono & Rekan	0
12	SSTM	Doli, Bambang, Sulisyanto, Dadang & Ali (BKR)	0
13	MYTX	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Howarth)	0
14	HRT	Pieter, Uways & Rekan (KS International)	0
15	KBRI	Tanubrata Susanto Fahmi & Rekan (BDO)	0
16	SIAP	Djoko Sidik & Indra (DSI)	0
17	YPAS	Budiman, Wawan, Pamudji & Rekan (BWP)	0
18	GDST	Drs. Binsar B. Lumbanradja	0
19	JKSW	Abubakar Usman & Rekan (AU)	0
20	JPRS	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM AA)	0
21	IKAI	Doli, Bambang, Sulisyanto, Dadang & Ali (BKR)	0
22	MLIA	Osman Bing Satrio & Eny (Deloitte)	1
23	SCPI	Tanudiredja, Wibisana & Rekan (PWC)	1
24	IMAS	Purwantono Suherman & Surja (EY)	1
25	INTA	Osman Bing Satrio & Eny (Deloitte)	1
26	TRIL	Doli, Bambang, Sulisyanto, Dadang & Ali (BKR)	0
27	GMCW	Bayudi, Yohana, Suzy, Arie	0
28	PSKT	Kanaka Puradiredja, Suhartono (NEXIA)	0
29	CENT	Purwantono Suherman & Surja (EY)	1
30	IMAS	Gani Sigiro & Handayani (Grant Thornton)	0
31	SRAJ	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Howarth)	0
32	APOL	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Howarth)	0
33	MIRA	Johan Malonda Mustika & Rekan (Baker Tilly)	0
34	ZBRA	Suganda Akna Suhri & Rekan	0
35	SAT	Purwantono Suherman & Surja (EY)	1
36	FREN	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
37	EXCL	Tanudiredja, Wibisana & Rekan (PWC)	1
38	AIMS	Drs. Bambang Sudaryono & Rekan	0

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2	TKP	Asep Rianita Manshur & Suharyono (IEC)	0
3	MAIN	Anwar, Sugiharto & Rekan (DFK)	0
4	ANTM	Tanudiredja, Wibisana & Rekan (PWC)	1
5	ATPK	Hertanto, Grace, Karunawan (HGK)	0
6	CNKO	Hendrawinata Eddy Siddharta & Tanzil (Kreston)	0
7	PKPK	Maruli & Frans	0
8	TRUB	Noor Salim, Nursehan & Sinarahardja (NNS)	0
9	PSDN	Purwantono Suherman & Surja (EY)	1
10	RMBA	Tanudiredja, Wibisana & Rekan (PWC)	1
11	HDTX	Drs. Bambang Sudaryono & Rekan	0
12	SSTM	Doli, Bambang, Sulisyanto, Dadang & Ali (BKR)	0
13	MYTX	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Howarth)	0
14	HRT	Pieter, Uways & Rekan (KS International)	0
15	KBRI	Hendrawinata Eddy Siddharta & Tanzil (Kreston)	0
16	SIAP	Junaedi, Chairul dan Subyakto (JCS)	0
17	YPAS	Teramihardja, Pradhono & Chandra (Rodl & Partner)	0
18	GDST	Hadori Sugiarto Adi & Rekan	0
19	JKSW	Abubakar Usman & Rekan (AU)	0
20	JPRS	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM AA)	0
21	IKAI	Herman Dody Tanumihardja & Rekan (IGAL)	0
22	MLIA	Osman Bing Satrio & Eny (Deloitte)	1
23	SCPI	Tanudiredja, Wibisana & Rekan (PWC)	1
24	IMAS	Purwantono Suherman & Surja (EY)	1
25	INTA	Osman Bing Satrio & Eny (Deloitte)	1
26	TRIL	Doli, Bambang, Sulisyanto, Dadang & Ali (BKR)	0
27	GMCW	Bayudi, Yohana, Suzy, Arie	0
28	PSKT	Kanaka Puradiredja, Suhartono (NEXIA)	0
29	CENT	Purwantono Suherman & Surja (EY)	1
30	IMAS	Gani Sigiro & Handayani (Grant Thornton)	0
31	SRAJ	Gani Sigiro & Handayani (Grant Thornton)	0
32	APOL	Kosasih, Nurdiyaman, Tjahjo & Rekan (Crowe Howarth)	0
33	MIRA	Johan Malonda Mustika & Rekan (Baker Tilly)	0
34	ZBRA	Budiman, Wawan, Pamudji & Rekan (BWP)	0
35	SAT	Tanudiredja, Wibisana & Rekan (PWC)	1
36	FREN	Mulyamin Sensi Suryanto & Lianny (Moore Stephens)	0
37	EXCL	Tanudiredja, Wibisana & Rekan (PWC)	1
38	AIMS	Drs. Bambang Sudaryono & Rekan	0

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LAMPIRAN 3
OUTPUT SPSS

Model	Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
Model 1						
	(Constant)	.159	.125		1.273	.205
	DER	.006	.009	.137	.670	.504
	DISTRESS	-.007	.020	-.031	-.364	.717
	INDCOMM	-.304	.268	-.089	-1.137	.258
	LASTOPN	.985	.100	.967	9.843	.000
	KA	.042	.074	.051	.561	.576
	DT1	-.095	.185	-.115	-.514	.608
	DT2	-.109	.193	-.131	-.565	.573
	DT3	-.307	.184	-.371	-1.667	.098
	DER_DT1	-.014	.010	-.125	-1.297	.197
	DER_DT2	-.006	.009	-.113	-.654	.514
	DER_DT3	-.007	.010	-.057	-.636	.526
	INDCOMM_DT1	.165	.407	.087	.405	.686
	INDCOMM_DT2	.309	.424	.162	.728	.468
	INDCOMM_DT3	.638	.401	.337	1.589	.114
	KA_DT1	.003	.100	.002	.031	.975
	KA_DT2	-.079	.105	-.055	-.753	.453
	KA_DT3	-.032	.105	-.022	-.306	.760
	DISTRESS_DT1	.004	.031	.010	.139	.890
	DISTRESS_DT2	-.010	.031	-.022	-.331	.741
	DISTRESS_DT3	.027	.039	.039	.694	.489
	LASTOPN_DT1	-.197	.148	-.107	-1.337	.183
	LASTOPN_DT2	-.070	.148	-.035	-.477	.634
	LASTOPN_DT3	-.139	.138	-.075	-1.009	.315

a. Dependent Variable: OAGC

UJI POOLING



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b. Pengujiannya tidak merugikan kepentingan yang wajar IBIKKG.

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LAMPIRAN 3 (LANJUTAN)

UJI STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
OAGC	152	0	1	.15	.360
DER	152	-31.037	70.831	1.66588	8.148516
DISTRESS	152	-7.200	6.059	.17474	1.505863
INDCOMM	152	.250	.800	.42345	.105433
LASTOPN	152	0	1	.14	.353
KA	152	0	1	.27	.445
Valid N (listwise)	152				

OAGC

	Frequency	Percent	Valid Percent	Cumulative Percent
0	129	84.9	84.9	84.9
Valid 1	23	15.1	15.1	100.0
Total	152	100.0	100.0	

LASTOPN

	Frequency	Percent	Valid Percent	Cumulative Percent
0	130	85.5	85.5	85.5
Valid 1	22	14.5	14.5	100.0
Total	152	100.0	100.0	

KA

	Frequency	Percent	Valid Percent	Cumulative Percent
0	111	73.0	73.0	73.0
Valid 1	41	27.0	27.0	100.0
Total	152	100.0	100.0	

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LAMPIRAN 3 (LANJUTAN)

OVERALL MODEL FIT TEST

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	131.482	-1.395
2	129.216	-1.692
3	129.195	-1.724
4	129.195	-1.724

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 129.195
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

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

Iteration	-2 Log likelihood	Coefficients					
		Constant	DER	DISTRESS	INDCOMM	LASTOPN	KA
1	61.657	-1.881	-.003	-.033	-.043	3.477	.044
2	44.758	-2.782	-.009	-.094	-.111	4.833	.127
3	41.514	-3.362	-.020	-.195	-.169	5.407	.269
4	41.140	-3.653	-.029	-.281	-.115	5.561	.398
5	41.129	-3.726	-.031	-.303	-.069	5.585	.437
6	41.129	-3.729	-.032	-.304	-.066	5.586	.438
7	41.129	-3.729	-.032	-.304	-.066	5.586	.438

- a. Method: Enter
- b. Constant is included in the model.
- c. Initial -2 Log Likelihood: 129.195
- d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

UJI HOSMER AND LEMESHOW

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.931	8	.270

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LAMPIRAN 3 (LANJUTAN)

UJI KOEFISIEN DETERMINASI

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	41.129 ^a	.440	.768

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

UJI MATRIKS KLASIFIKASI

Classification Table^a

	Observed	Predicted		
		OAGC		Percentage Correct
		0	1	
Step 1	OAGC	0	1	
		127	2	98.4
		3	20	87.0
	Overall Percentage			96.7

a. The cut value is .500

UJI ESTIMASI PARAMETER

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1	DER	-.032	.066	.229	1	.633	.969
	DISTRESS	-.304	.396	.591	1	.442	.738
	INDCOMM	-.066	4.848	.000	1	.989	.936
	LASTOPN	5.586	1.156	23.330	1	.000	266.649
	KA	.438	1.247	.124	1	.725	1.550
	Constant	-3.729	2.212	2.841	1	.092	.024

a. Variable(s) entered on step 1: DER, DISTRESS, INDCOMM, LASTOPN, KA.

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