# LAMPIRAN

**LAMPIRAN 1**

**NAMA PERUSAHAAN SAMPEL PENELITIAN**

|  |  |  |
| --- | --- | --- |
| 1 | BIRD | Blue Bird Tbk |
| 2 | CASS | Cardig Aero Service Tbk |
| 3 | TMAS | Pelayaran Tempuran Emas Tbk |
| 4 | CMNP | Cipta Marga Nusaphala Persada Tbk |
| 5 | JSMR | Jasa Marga (persero) Tbk |
| 6 | TLKM | Telekomunikasi Indonesia Tbk |
| 7 | BALI | Bali Towerindo Sentra Tbk |
| 8 | IBST | Inti Bangun Sejahtera Tbk |
| 9 | SUPR | Solusi Tunas Pratama Tbk |
| 10 | TBIG | Tower Bersama Infrastructure Tbk |
| 11 | TOWR | Sarana Menara Nusantara Tbk |

**LAMPIRAN 2**

**DATA LIKUIDITAS**

|  |  |  |  |
| --- | --- | --- | --- |
| KODE | CR 2015 | CR 2016 | CR 2017 |
| BIRD | 0.586992539 | 1.083774412 | 1.769072846 |
| CASS | 2.234847032 | 2.189819387 | 1.331792949 |
| TMAS | 0.585103710 | 0.422766906 | 0.506512238 |
| CMNP | 2.878774299 | 2.88018905 | 2.712505627 |
| JSMR | 0.481553344 | 0.696032219 | 0.75954518 |
| TLKM | 1.352949482 | 1.199662995 | 1.048153209 |
| BALI | 0.317641537 | 0.422148144 | 0.580277453 |
| IBST | 2.232625964 | 2.541587376 | 1.416709071 |
| SUPR | 2.184804938 | 2.345705074 | 2.482924156 |
| TBIG | 1.360907247 | 0.676104984 | 0.991639849 |
| TOWR | 1.786742936 | 1.088284056 | 1.367287503 |

**LAMPIRAN 3**

**Data Profitabilitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| KODE | ROA 2015 |  | ROA 2016 |  | ROA 2017 |  |
| BIRD | 0.115887268 |  | 0.069884963 |  | 0.065602064 |  |
| CASS | 0.229441112 |  | 0.165517807 |  | 0.16941047 |  |
| TMAS | 0.17798165 |  | 0.091667498 |  | 0.018283541 |  |
| CMNP | 0.073272671 |  | 0.064061741 |  | 0.064549427 |  |
| JSMR | 0.035921067 |  | 0.033701749 |  | 0.026437464 |  |
| TLKM | 0.140317621 |  | 0.162417669 |  | 0.164753834 |  |
| BALI | 0.100269528 |  | 0.0158967 |  | 0.025406492 |  |
| IBST | 0.075382771 |  | 0.022962267 |  | 0.041245455 |  |
| SUPR | 0.009962699 |  | 0.022287642 |  | 0.026245854 |  |
| TBIG | 0.063379292 |  | 0.030618323 |  | 0.091383366 |  |
| TOWR | 0.180883721 |  | 0.093937555 |  | 0.111926904 |  |

**LAMPIRAN 4**

**Data Solvabilitas**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| KODE |  DTA 2015 |  | DTA 2016 | DTA 2017 |
| BIRD | 0.394927202 |  | 0.361330256 | 0.243315455 |
| CASS | 0.563568448 |  | 0.547275876 | 0.581113297 |
| TMAS | 0.54285189 |  | 0.606172329 | 0.649481923 |
| CMNP | 0.325710937 |  | 0.409996891 | 0.479492901 |
| JSMR | 0.663208431 |  | 0.694602962 | 0.76816774 |
| TLKM | 0.437766665 |  | 0.41237452 | 0.435067814 |
| BALI | 0.58451019 |  | 0.589090004 | 0.530184079 |
| IBST | 0.286379113 |  | 0.362580235 | 0.320647816 |
| SUPR | 0.649384329 |  | 0.665955861 | 0.675385573 |
| TBIG | 0.930227239 |  | 0.931239476 | 0.875562324 |
| TOWR | 0.76598855 |  | 0.682761842 | 0.621508763 |

**LAMPIRAN 5**

 **Data Ukuran Perusahaan**

|  |  |  |  |
| --- | --- | --- | --- |
| KODE | LN (ASSET) 2015 | LN (ASSET) 2016 | LN (ASSET) 2017 |
| BIRD | 29.59856065 | 29.6189793 | 29.50535654 |
| CASS | 27.87749597 | 28.21398312 | 28.27657071 |
| TMAS | 28.20879161 | 28.55752446 | 28.70204917 |
| CMNP | 29.45348496 | 29.70267234 | 30.00470827 |
| JSMR | 31.23447836 | 31.6107088 | 32.00290616 |
| TLKM | 32.74405053 | 32.82181452 | 32.92172961 |
| BALI | 27.81727202 | 28.1659046 | 28.5154924 |
| IBST | 29.06068142 | 29.32772455 | 29.48030564 |
| SUPR | 30.2512412 | 30.27145564 | 30.16551666 |
| TBIG | 30.75776722 | 30.79312627 | 30.87344881 |
| TOWR | 30.42769312 | 30.56417614 | 30.56293344 |

**LAMPIRAN 6**

**Data Komite Audit**

|  |  |  |  |
| --- | --- | --- | --- |
| KODE | JUMLAH KOMAUD 2015 | JUMLAH KOMAUD 2016 | JUMLAH KOMAUD 2017 |
| BIRD | 3 | 3 | 3 |
| CASS | 3 | 3 | 3 |
| TMAS | 3 | 3 | 3 |
| CMNP | 3 | 3 | 3 |
| JSMR | 3 | 3 | 3 |
| TLKM | 3 | 6 | 6 |
| BALI | 3 | 3 | 3 |
| IBST | 3 | 3 | 3 |
| SUPR | 4 | 4 | 3 |
| TBIG | 3 | 3 | 3 |
| TOWR | 3 | 3 | 3 |

**LAMPIRAN 7**

**Data Opini Audit Going Concern**

|  |  |  |  |
| --- | --- | --- | --- |
| KODE | 2015 | 2016 | 2017 |
| BIRD | 1 | 1 | 1 |
| CASS | 1 | 1 | 1 |
| TMAS | 0 | 0 | 0 |
| CMNP | 1 | 0 | 0 |
| JSMR | 1 | 0 | 0 |
| TLKM | 0 | 0 | 0 |
| BALI | 1 | 1 | 1 |
| IBST | 1 | 0 | 0 |
| SUPR | 1 | 1 | 1 |
| TBIG | 1 | 0 | 1 |
| TOWR | 1 | 0 | 0 |

**LAMPIRAN 8**

**Statistik Deskriptif**

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| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| CR | 33 | .3176 | 2.8802 | 1.409559 | .8114868 |
| ROA | 33 | .0100 | .2294 | .084270 | .0599289 |
| DTA | 33 | .2433 | .9312 | .563268 | .1792152 |
| SIZE | 33 | 27.8173 | 32.9217 | 29.942140 | 1.4308026 |
| Valid N (listwise) | 33 |  |  |  |  |

**LAMPIRAN 9**

**Modus Opini Audit Going Concern**

|  |
| --- |
| **Opini Audit *Going Concern*** |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | non going concern | 15 | 45.5 | 45.5 | 45.5 |
| going concern | 18 | 54.5 | 54.5 | 100.0 |
| Total | 33 | 100.0 | 100.0 |  |

**LAMPIRAN 10**

 **Modus Komite Audit**

|  |
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| **KOMAUD** |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 3 | 29 | 87.9 | 87.9 | 87.9 |
| 4 | 2 | 6.1 | 6.1 | 93.9 |
| 6 | 2 | 6.1 | 6.1 | 100.0 |
| Total | 33 | 100.0 | 100.0 |  |

**LAMPIRAN 11**

**Hasil Uji Kesamaan Koefisien**

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| **Variables in the Equation** |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | CR | .674 | 1.128 | .357 | 1 | .550 | 1.962 |
| ROA | 12.472 | 21.882 | .325 | 1 | .569 | 260885.056 |
| DTA | 3.986 | 4.900 | .662 | 1 | .416 | 53.838 |
| SIZE | -1.154 | 1.114 | 1.074 | 1 | .300 | .315 |
| KOMAUD | -6.037 | 13397.641 | .000 | 1 | 1.000 | .002 |
| D1 | 1134.367 | 318978.358 | .000 | 1 | .997 | . |
| D2 | 5.264 | 40192.949 | .000 | 1 | 1.000 | 193.161 |
| CR1 | 52.219 | 16918.279 | .000 | 1 | .998 | 47683374012214940000000.000 |
| CR2 | -.484 | 1.485 | .106 | 1 | .744 | .616 |
| ROA1 | -1097.853 | 262774.073 | .000 | 1 | .997 | .000 |
| ROA2 | -21.712 | 27.926 | .604 | 1 | .437 | .000 |
| DTA1 | 53.966 | 55570.950 | .000 | 1 | .999 | 273481362573471750000000.000 |
| DTA2 | -4.010 | 8.239 | .237 | 1 | .626 | .018 |
| SIZE1 | -15.537 | 4803.000 | .000 | 1 | .997 | .000 |
| SIZE2 | -.926 | 1.822 | .259 | 1 | .611 | .396 |
| KOMAUD1 | -193.744 | 66057.317 | .000 | 1 | .998 | .000 |
| KOMAUD2 | 8.364 | 13397.641 | .000 | 1 | 1.000 | 4291.454 |
| Constant | 48.529 | 40192.931 | .000 | 1 | .999 | 1191063159428811600000.000 |
| a. Variable(s) entered on step 1: CR, ROA, DTA, SIZE, KOMAUD, D1, D2, CR1, CR2, ROA1, ROA2, DTA1, DTA2, SIZE1, SIZE2, KOMAUD1, KOMAUD2. |

**LAMPIRAN 12**

 **Iteration History 0**

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| **Iteration Historya,b,c** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 45.475 | .182 |
| 2 | 45.475 | .182 |
| a. Constant is included in the model. |
| b. Initial -2 Log Likelihood: 45.475 |
| c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001. |

**LAMPIRAN 13**

**Iteration History 1**

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| **Iteration Historya,b,c,d** |
| Iteration | -2 Log likelihood | Coefficients |
| Constant | CR | ROA | DTA | SIZE | KOMAUD |
| Step 1 | 1 | 38.821 | 16.542 | .455 | .202 | 2.088 | -.627 | .180 |
| 2 | 38.625 | 19.898 | .535 | .584 | 2.550 | -.752 | .172 |
| 3 | 38.622 | 20.238 | .543 | .602 | 2.594 | -.763 | .158 |
| 4 | 38.622 | 20.243 | .543 | .600 | 2.594 | -.763 | .158 |
| 5 | 38.622 | 20.243 | .543 | .600 | 2.594 | -.763 | .158 |
| a. Method: Enter |
| b. Constant is included in the model. |
| c. Initial -2 Log Likelihood: 45.475 |
| d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001. |

**LAMPIRAN 14**

**Uji Hosmer and Lemeshow Test**

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| **Hosmer and Lemeshow Test** |
| Step | Chi-square | df | Sig. |
| 1 | 3.296 | 8 | .914 |

**LAMPIRAN 15**

**Koefisien Determinasi**

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| **Model Summary** |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 38.622a | .188 | .251 |
| a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001. |

**LAMPIRAN 16**

**Classification Table**

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| **Classification Tablea** |
|  | Observed | Predicted |
|  | Y | Percentage Correct |
|  | non going concern | going concern |
| Step 1 | Y | non going concern | 8 | 7 | 53.3 |
| going concern | 4 | 14 | 77.8 |
| Overall Percentage |  |  | 66.7 |
| a. The cut value is .500 |

**LAMPIRAN 17**

**Pengujian Hipotesis**

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| --- |
| **Variables in the Equation** |
|  | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | CR | .543 | .517 | 1.105 | 1 | .293 | 1.722 |
| ROA | .600 | 7.511 | .006 | 1 | .936 | 1.823 |
| DTA | 2.594 | 2.438 | 1.132 | 1 | .287 | 13.387 |
| SIZE | -.763 | .403 | 3.598 | 1 | .058 | .466 |
| KOMAUD | .158 | .819 | .037 | 1 | .847 | 1.171 |
| Constant | 20.243 | 10.506 | 3.713 | 1 | .054 | 618837689.516 |
| a. Variable(s) entered on step 1: CR, ROA, DTA, SIZE, KOMAUD. |