

LAMPIRAN

Lampiran 1: Daftar Nama Perusahaan Sampel Periode 2019-2020

NO	KODE	NAMA PERUSAHAAN	TANGGAL IPO
1	AGAR	Asia Sejahtera Mina Tbk	02 December 2019
2	ALTO	Tri Banyan Tirta Tbk	10 July 2012
3	ANDI	Andira Agro Tbk	16 August 2018
4	BEEF	Estika Tata Tiara Tbk	10 January 2019
5	BTEK	Bumi Teknokultura Unggul Tbk	14 May 2004
6	BWPT	Eagle High Plantations Tbk	27 October 2009
7	CPRO	Central Proteina Prima Tbk	28 November 2006
8	DSFI	Dharma Samudera Fishing Industries Tbk	24 March 2000
9	FOOD	Sentra Food Indonesia Tbk	08 January 2019
10	GZCO	Gozco Plantations Tbk	15 May 2008
11	JAWA	Jaya Agra Wattie Tbk	30 May 2011
12	MAIN	Malindo Feedmill Tbk	10 February 2006
13	MGRO	Mahkota Group Tbk	12 July 2018
14	PALM	Provident Agro Tbk	08 October 2012
15	PANI	Pratama Abadi Nusa Industri Tbk	18 September 2018
16	PSDN	Prasidha Aneka Niaga Tbk	18 October 1994
17	PSGO	Palma Serasih Tbk	25 November 2019
18	SGRO	Sampoerna Agro Tbk	18 June 2007
19	SIMP	Salim Ivomas Pratama Tbk	09 June 2011
20	UNSP	Bakrie Sumatera Plantations	06 March 1990
21	WAPO	Wahana Pronatural Tbk	22 June 2001
22	ANJT	Austindo Nusantara Jaya Tbk	17 August 2018

Lampiran 2 : Data Penelitian

a. Data Sampel Opini Audit *Going concern*

NO	KODE	NAMA PERUSAHAAN	OAGC		
			2021	2020	2019
1	AGAR	Asia Sejahtera Mina Tbk	0	0	1
2	ALTO	Tri Banyan Tirta Tbk	0	0	0
3	ANDI	Andira Agro Tbk	0	0	0
4	BEEF	Estika Tata Tiara Tbk	1	0	0
5	BTEK	Bumi Teknokultura Unggul Tbk	0	0	0
6	BWPT	Eagle High Plantations Tbk	0	0	0
7	CPRO	Central Proteina Prima Tbk	0	1	1
8	DSFI	Dharma Samudera Fishing Industries Tbk	1	1	1
9	FOOD	Sentra Food Indonesia Tbk	0	0	0
10	GZCO	Gozco Plantations Tbk	0	0	0
11	JAWA	Jaya Agra Wattie Tbk	1	1	1
12	MAIN	Malindo Feedmill Tbk	0	0	1
13	MGRO	Mahkota Group Tbk	0	0	0
14	PALM	Provident Agro Tbk	0	0	0
15	PANI	Pratama Abadi Nusa Industri Tbk	0	0	0
16	PSDN	Prasidha Aneka Niaga Tbk	0	0	0
17	PSGO	Palma Serasih Tbk	0	0	0
18	SGRO	Sampoerna Agro Tbk	0	0	0
19	SIMP	Salim Ivomas Pratama Tbk	0	0	0
20	UNSP	Bakrie Sumatera Plantations	1	1	1
21	WAPO	Wahana Pronatural Tbk	0	0	0
22	ANJT	Austindo Nusantara Jaya Tbk	0	0	0

b. Data Sampel Profitabilitas

NO	KODE	NAMA PERUSAHAAN	ROA		
			2021	2020	2019
1	AGAR	Asia Sejahtera Mina Tbk	0,009	-0,004	0,002
2	ALTO	Tri Banyan Tirta Tbk	-0,008	-0,010	-0,007
3	ANDI	Andira Agro Tbk	-0,006	-0,021	0,026
4	BEEF	Estika Tata Tiara Tbk	-0,269	-0,517	0,044
5	BTEK	Bumi Teknokultura Unggul Tbk	-0,026	-0,121	-0,017
6	BWPT	Eagle High Plantations Tbk	-0,118	-0,074	-0,074
7	CPRO	Central Proteina Prima Tbk	0,343	0,060	-0,058
8	DSFI	Dharma Samudera Fishing Industries Tbk	0,037	-0,016	0,022
9	FOOD	Sentra Food Indonesia Tbk	-0,138	-0,154	0,015
10	GZCO	Gozco Plantations Tbk	0,007	-0,085	-0,300
11	JAWA	Jaya Agra Wattie Tbk	-0,050	-0,088	-0,081
12	MAIN	Malindo Feedmill Tbk	0,011	-0,008	0,033
13	MGRO	Mahkota Group Tbk	0,049	-0,035	0,019
14	PALM	Provident Agro Tbk	0,343	0,493	-0,030
15	PANI	Pratama Abadi Nusa Industri Tbk	0,010	0,002	-0,010
16	PSDN	Prasidha Aneka Niaga Tbk	-0,115	-0,068	-0,034
17	PSGO	Palma Serasih Tbk	0,057	0,008	-0,049
18	SGRO	Sampoerna Agro Tbk	0,084	-0,020	0,004
19	SIMP	Salim Ivomas Pratama Tbk	0,037	0,010	-0,018
20	UNSP	Bakrie Sumatera Plantations	0,014	-0,126	-0,583
21	WAPO	Wahana Pronatural Tbk	-0,017	-0,016	-0,028
22	ANJT	Austindo Nusantara Jaya Tbk	0,061	0,003	-0,007

c. Data Sampel Likuiditas

NO	KODE	NAMA PERUSAHAAN	CR		
			2021	2020	2019
1	AGAR	Asia Sejahtera Mina Tbk	2,227	2,448	2,075
2	ALTO	Tri Banyan Tirta Tbk	0,815	0,828	0,884
3	ANDI	Andira Agro Tbk	1,399	0,894	1,361
4	BEEF	Estika Tata Tiara Tbk	0,253	0,509	1,278
5	BTEK	Bumi Teknokultura Unggul Tbk	0,371	0,619	1,753
6	BWPT	Eagle High Plantations Tbk	0,621	0,921	0,657
7	CPRO	Central Proteina Prima Tbk	0,885	0,335	0,310
8	DSFI	Dharma Samudera Fishing Industries Tbk	1,542	1,404	1,495
9	FOOD	Sentra Food Indonesia Tbk	0,561	0,747	1,129
10	GZCO	Gozco Plantations Tbk	0,896	0,722	1,419
11	JAWA	Jaya Agra Wattie Tbk	0,382	0,269	0,395
12	MAIN	Malindo Feedmill Tbk	1,256	1,199	1,181
13	MGRO	Mahkota Group Tbk	1,028	0,728	1,120
14	PALM	Provident Agro Tbk	11,830	0,978	0,952
15	PANI	Pratama Abadi Nusa Industri Tbk	1,201	1,468	1,491
16	PSDN	Prasidha Aneka Niaga Tbk	0,575	0,769	0,756
17	PSGO	Palma Serasih Tbk	2,282	0,193	2,520
18	SGRO	Sampoerna Agro Tbk	1,092	0,730	0,581
19	SIMP	Salim Ivomas Pratama Tbk	1,040	0,884	0,767
20	UNSP	Bakrie Sumatera Plantations	0,113	0,060	0,106
21	WAPO	Wahana Pronatural Tbk	2,233	2,915	1,961
22	ANJT	Austindo Nusantara Jaya Tbk	1,604	2,341	2,126

d. Data Sampel Leverage

NO	KODE	NAMA PERUSAHAAN	LEV		
			2021	2020	2019
1	AGAR	Asia Sejahtera Mina Tbk	0,394	0,377	0,450
2	ALTO	Tri Banyan Tirta Tbk	0,666	0,663	0,655
3	ANDI	Andira Agro Tbk	0,484	0,477	0,468
4	BEEF	Estika Tata Tiara Tbk	1,259	0,989	0,595
5	BTEK	Bumi Teknokultura Unggul Tbk	0,626	0,606	0,569
6	BWPT	Eagle High Plantations Tbk	0,829	0,768	0,708
7	CPRO	Central Proteina Prima Tbk	0,556	0,888	0,945
8	DSFI	Dharma Samudera Fishing Industries Tbk	0,460	0,483	0,497
9	FOOD	Sentra Food Indonesia Tbk	0,589	0,503	0,376
10	GZCO	Gozco Plantations Tbk	0,471	0,522	0,578
11	JAWA	Jaya Agra Wattie Tbk	0,937	0,930	0,888
12	MAIN	Malindo Feedmill Tbk	0,623	0,576	0,564
13	MGRO	Mahkota Group Tbk	0,610	0,565	0,484
14	PALM	Provident Agro Tbk	0,007	0,048	0,113
15	PANI	Pratama Abadi Nusa Industri Tbk	0,744	0,517	0,666
16	PSDN	Prasidha Aneka Niaga Tbk	0,572	0,482	0,770
17	PSGO	Palma Serasih Tbk	0,618	0,644	0,638
18	SGRO	Sampoerna Agro Tbk	0,529	0,610	0,561
19	SIMP	Salim Ivomas Pratama Tbk	0,450	0,478	0,491
20	UNSP	Bakrie Sumatera Plantations	1,835	1,925	1,648
21	WAPO	Wahana Pronatural Tbk	0,253	0,173	0,274
22	ANJT	Austindo Nusantara Jaya Tbk	0,336	0,378	0,379

e. Data Sampel Pertumbuhan Perusahaan

NO	KODE	NAMA PERUSAHAAN	PP		
			2021	2020	2019
1	AGAR	Asia Sejahtera Mina Tbk	3,192	-2,738	-0,704
2	ALTO	Tri Banyan Tirta Tbk	0,150	-0,423	0,776
3	ANDI	Andira Agro Tbk	0,693	-1,814	-0,274
4	BEEF	Estika Tata Tiara Tbk	0,483	-9,762	0,298
5	BTEK	Bumi Teknokultura Unggul Tbk	0,791	-5,077	-2,103
6	BWPT	Eagle High Plantations Tbk	-0,279	0,051	-1,524
7	CPRO	Central Proteina Prima Tbk	4,800	2,093	-1,203
8	DSFI	Dharma Samudera Fishing Industries Tbk	3,483	-1,694	-0,021
9	FOOD	Sentra Food Indonesia Tbk	0,157	-10,520	0,548
10	GZCO	Gozco Plantations Tbk	1,078	0,688	-0,654
11	JAWA	Jaya Agra Wattie Tbk	0,421	-0,088	0,058
12	MAIN	Malindo Feedmill Tbk	2,550	-1,256	-0,464
13	MGRO	Mahkota Group Tbk	2,811	-2,936	-0,696
14	PALM	Provident Agro Tbk	0,010	29,188	0,366
15	PANI	Pratama Abadi Nusa Industri Tbk	6,494	1,181	-2,052
16	PSDN	Prasidha Aneka Niaga Tbk	-0,552	-1,030	0,447
17	PSGO	Palma Serasih Tbk	7,069	1,165	0,121
18	SGRO	Sampoerna Agro Tbk	5,249	-5,794	-0,371
19	SIMP	Salim Ivomas Pratama Tbk	2,919	1,530	-2,607
20	UNSP	Bakrie Sumatera Plantations	1,123	0,805	-2,307
21	WAPO	Wahana Pronatural Tbk	-0,158	0,513	-2,761
22	ANJT	Austindo Nusantara Jaya Tbk	16,949	1,485	-8,272

f. Data Gabungan Variabel

		ROA	CR	LEV	PP	OAGC
2019	Asia Sejahtera Mina Tbk	0,002	2,075	0,450	-0,704	0
	Tri Banyan Tirta Tbk	-0,007	0,884	0,655	0,776	0
	Andira Agro Tbk	0,026	1,361	0,468	-0,274	0
	Estika Tata Tiara Tbk	0,044	1,278	0,595	0,298	1
	Bumi Teknokultura Unggul Tbk	-0,017	1,753	0,569	-2,103	0
	Eagle High Plantations Tbk	-0,074	0,657	0,708	-1,524	0
	Central Proteina Prima Tbk	-0,058	0,310	0,945	-1,203	0
	Dharma Samudera Fishing Industries Tbk	0,022	1,495	0,497	-0,021	1
	Sentra Food Indonesia Tbk	0,015	1,129	0,376	0,548	0
	Gozco Plantations Tbk	-0,300	1,419	0,578	-0,654	0
	Jaya Agra Wattie Tbk	-0,081	0,395	0,888	0,058	1
	Malindo Feedmill Tbk	0,033	1,181	0,564	-0,464	0
	Mahkota Group Tbk	0,019	1,120	0,484	-0,696	0
	Provident Agro Tbk	-0,030	0,952	0,113	0,366	0
	Pratama Abadi Nusa Industri Tbk	-0,010	1,491	0,666	-2,052	0
	Prasidha Aneka Niaga Tbk	-0,034	0,756	0,770	0,447	0
	Palma Serasih Tbk	-0,049	2,520	0,638	0,121	0
	Sampoerna Agro Tbk	0,004	0,581	0,561	-0,371	0
	Salim Ivomas Pratama Tbk	-0,018	0,767	0,491	-2,607	0
	Bakrie Sumatera Plantations	-0,583	0,106	1,648	-2,307	1
Wahana Pronatural Tbk	-0,028	1,961	0,274	-2,761	0	
Austindo Nusantara Jaya Tbk	-0,007	1,604	0,336	16,949	0	
2020	Asia Sejahtera Mina Tbk	-0,004	2,448	0,377	-2,738	0
	Tri Banyan Tirta Tbk	-0,010	0,828	0,663	-0,423	0
	Andira Agro Tbk	-0,021	0,894	0,477	-1,814	0
	Estika Tata Tiara Tbk	-0,517	0,509	0,989	-9,762	0
	Bumi Teknokultura Unggul Tbk	-0,121	0,619	0,606	-5,077	0
	Eagle High Plantations Tbk	-0,074	0,921	0,768	0,051	0
	Central Proteina Prima Tbk	0,060	0,335	0,888	2,093	1
	Dharma Samudera Fishing Industries Tbk	-0,016	1,404	0,483	-1,694	1
	Sentra Food Indonesia Tbk	-0,154	0,747	0,503	-	0
	Gozco Plantations Tbk	-0,085	0,722	0,522	0,688	0
	Jaya Agra Wattie Tbk	-0,088	0,269	0,930	-0,088	1
	Malindo Feedmill Tbk	-0,008	1,199	0,576	-1,256	0
	Mahkota Group Tbk	-0,035	0,728	0,565	-2,936	0

2021	Provident Agro Tbk	0,493	0,978	0,048	29,188	0
	Pratama Abadi Nusa Industri Tbk	0,002	1,468	0,517	1,181	0
	Prasidha Aneka Niaga Tbk	-0,068	0,769	0,482	-1,030	0
	Palma Serasih Tbk	0,008	0,193	0,644	1,165	0
	Sampoerna Agro Tbk	-0,020	0,730	0,610	-5,794	0
	Salim Ivomas Pratama Tbk	0,010	0,884	0,478	1,530	0
	Bakrie Sumatera Plantations	-0,126	0,060	1,925	0,805	1
	Wahana Pronatural Tbk	-0,016	2,915	0,173	0,513	0
	Austindo Nusantara Jaya Tbk	0,003	2,341	0,378	1,485	0
	Asia Sejahtera Mina Tbk	0,009	2,227	0,394	3,192	1
	Tri Banyan Tirta Tbk	-0,008	0,815	0,666	0,150	0
	Andira Agro Tbk	-0,006	1,399	0,484	0,693	0
	Estika Tata Tiara Tbk	-0,269	0,253	1,259	0,483	0
	Bumi Teknokultura Unggul Tbk	-0,026	0,371	0,626	0,791	0
	Eagle High Plantations Tbk	-0,118	0,621	0,829	-0,279	0
	Central Proteina Prima Tbk	0,343	0,885	0,556	4,800	1
	Dharma Samudera Fishing Industries Tbk	0,037	1,542	0,460	3,483	1
	Sentra Food Indonesia Tbk	-0,138	0,561	0,589	0,157	0
	Gozco Plantations Tbk	0,007	0,896	0,471	1,078	0
	Jaya Agra Wattie Tbk	-0,050	0,382	0,937	0,421	1
	Malindo Feedmill Tbk	0,011	1,256	0,623	2,550	1
	Mahkota Group Tbk	0,049	1,028	0,610	2,811	0
	Provident Agro Tbk	0,343	11,830	0,007	0,010	0
	Pratama Abadi Nusa Industri Tbk	0,010	1,201	0,744	6,494	0
	Prasidha Aneka Niaga Tbk	-0,115	0,575	0,572	-0,552	0
	Palma Serasih Tbk	0,057	2,282	0,618	7,069	0
	Sampoerna Agro Tbk	0,084	1,092	0,529	5,249	0
	Salim Ivomas Pratama Tbk	0,037	1,040	0,450	2,919	0
	Bakrie Sumatera Plantations	0,014	0,113	1,835	1,123	1
	Wahana Pronatural Tbk	-0,017	2,233	0,253	-0,158	0
	Austindo Nusantara Jaya Tbk	0,061	2,126	0,379	-8,272	0

Lampiran 3: Hasil Pengolahan Data Menggunakan Program SPSS

a. Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	66	-.58	.49	-.0243	.14626
CR	66	.06	11.83	1.2498	1.47794
LEV	66	.01	1.93	.6177	.33898
PP	66	-10.52	29.19	.4788	5.14958
Valid N (listwise)	66				

OAGC

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid non <i>going concern</i>	52	78.8	78.8	78.8
<i>going concern</i>	14	21.2	21.2	100.0
Total	66	100.0	100.0	

b. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N		66
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.35450491
Most Extreme Differences	Absolute	.274
	Positive	.274
	Negative	-.146
Test Statistic		.274
Asymp. Sig. (2-tailed) ^c		.000
Monte Carlo Sig. (2-tailed) ^d		.000
	99% Confidence Interval	
	Lower Bound	.000
	Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

c. Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.228	.131		-1.742	.086		
	ROA	.797	.452	.283	1.763	.083	.471	2.123
	CR	.006	.036	.020	.156	.877	.718	1.392
	LEV	.732	.167	.602	4.394	.000	.646	1.547
	PP	.001	.011	.015	.107	.915	.650	1.537

a. Dependent Variable: OAGC

d. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.509 ^a	.259	.211	.36594	1.847

a. Predictors: (Constant), PP, CR, LEV, ROA

b. Dependent Variable: OAGC

e. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	.178	.083		2.153	.035
	ROA	.285	.286	.179	.996	.323
	CR	-.010	.023	-.065	-.444	.658
	LEV	.170	.105	.248	1.616	.111
	PP	.004	.007	.080	.521	.604

a. Dependent Variable: RES2

f. Uji Pooling

Coefficients^a

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-.217	.398		-.546	.588
	DT1	-.162	.505	-.186	-.320	.750
	DT2	.212	.462	.245	.460	.648
	DT1_RO	1.045	1.435	.241	.728	.470
	A					
	DT1_CR	.059	.220	.091	.268	.789
	DT1_LEV	.202	.577	.176	.349	.728
	DT1_PP	-.014	.032	-.140	-.433	.667
	DT2_RO	1.687	1.253	.311	1.346	.184
	A					
	DT2_CR	-.035	.174	-.133	-.203	.840
	DT2_LEV	-.195	.550	-.173	-.355	.724
	DT2_PP	.001	.036	.005	.028	.978
	ROA	.129	.913	.046	.141	.888
	CR	-.011	.167	-.039	-.065	.949
	LEV	.693	.475	.570	1.459	.151
	PP	.006	.022	.073	.264	.793

a. Dependent Variable: OAGC

g. Uji Keseluruhan Model Fit (Overall Fit Model Test)

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	68.505	-1.152
	2	68.212	-1.305
	3	68.211	-1.312
	4	68.211	-1.312

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 68.211

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	Constant	ROA	CR	LEV	PP
Step 1	1	54.647	-2.913	3.187	.023	2.927	.005
	2	50.982	-4.414	6.004	.034	4.949	-.002
	3	50.376	-5.374	8.083	.060	6.346	-.012
	4	50.358	-5.570	8.564	.064	6.631	-.015
	5	50.358	-5.577	8.581	.064	6.640	-.015
	6	50.358	-5.577	8.581	.064	6.640	-.015

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 68.211

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

h. Uji Ketepatan Model Koefisien Determinasi (*Nagelkerke R, Square*)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	50.358 ^a	.237	.368

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

i. Uji Kelayakan Model Regresi (*Hosmer and Lemeshow's Goodness*)

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10.483	7	.163

j. Uji Ketepatan Klasifikasi (*Precentage Correct*)

Classification Table^a

Observed		Predicted		Percentage Correct
		OAGC <i>non going concern</i>	OAGC <i>going concern</i>	
Step 1	OAGC <i>non going concern</i>	50	2	96.2
	<i>going concern</i>	8	6	42.9
Overall Percentage				84.8

a. The cut value is .500

k. Uji Variabel Independen secara Parsial (*Uji Wald*)

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ROA	8.581	4.570	3.525	1	.060	5330.433
	CR	.064	.288	.050	1	.823	1.066
	LEV	6.640	2.341	8.044	1	.005	765.116
	PP	-.015	.092	.028	1	.868	.985
	Constant	-5.577	1.672	11.124	1	.001	.004

a. Variable(s) entered on step 1: ROA, CR, LEV, PP.