

# **LAMPIRAN-LAMPIRAN**

**Lampiran 1**  
**Daftar Sampel Perusahaan**

<b>No</b>	<b>Nama Perusahaan</b>	<b>Kode</b>
1	Tiga Pilar Sejahtera Food Tbk	AISA
2	Tri Banyan Tirta Tbk	ALTO
3	Cream Industry Tbk	CAMP
4	Cahaya Kalbar Tbk	CEKA
5	Primatirta Tbk	CLEO
6	Wahana Interfood Nusantara Tbk	COCO
7	Delta Djakarta Tbk	DLTA
8	Diamond Food Indonesia Tbk	DMND
9	Sentra Food Indonesia Tbk	FOOD
10	Garuda Food Putra Putri Jaya Tbk	GOOD
11	Buyung Poetra Sembada Tbk	HOKI
12	Indofood CBP Sukses Makmur Tbk	ICBP
13	Era Mandiri Cemerlang Tbk	IKAN
14	Indofood Sukses Makmur Tbk	INDF
15	Multi Bintang Indonesia Tbk	MLBI
16	Mulia Boga Raya Tbk	KEJU
17	Mayora Indah Tbk	MYOR
18	Pratama Abadi Nusa Industri Tbk	PANI
19	Prima Cakrawala Abadi Tbk	PCAR
20	Prashida Aneka Niaga Tbk	PSDN
21	Palma Serasih Tbk	PSGO
22	Corporindo Tbk	ROTI
23	Sekar Bumi Tbk	SKBM

24	Sekar Laut Tbk	SKLT
25	Siantar Top Tbk	STTP
26	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ

**Lampiran 2**  
**Nilai Masing-masing Variabel**

**Tahun 2014**

<b>No</b>	<b>Kode Emiten</b>	<b>Opini Audit Going Concern</b>	<b>Ukuran Perusahaan</b>	<b>Debt Default</b>	<b>Kondisi Keuangan Perusahaan</b>
1	ROTI	0	28.39	0	1.477707
2	SKBM	0	27.20	0	3.383819
3	ULTJ	0	28.70	1	4.026768
4	CAMP	0	27.56	0	3.317241
5	INDF	0	27.62	0	1.730061
6	CEKA	0	32.20	1	3.907016
7	MYOR	0	27.79	0	2.743591
8	STTP	0	28.16	0	2.297284
9	ICBP	0	30.85	1	2.827225
10	AISA	0	29.63	0	1.764922

**Nilai Masing-masing Variabel**  
**Tahun 2015**

<b>No</b>	<b>Kode</b>	<b>Opini Audit Going Concern</b>	<b>Ukuran Perusahaan</b>	<b>Debt Default</b>	<b>Kondisi Keuangan Perusahaan</b>
1	ROTI	0	28.63	0	1.695755
2	SKBM	0	27.36	0	3.216593
3	ULTJ	0	28.90	0	4.456644
4	CAMP	0	32.09	1	3.005081
5	INDF	0	27.88	1	1.579862
6	CEKA	0	29.96	0	3.680599
7	MYOR	0	30.06	1	3.224840
8	STTP	0	28.28	1	2.482958
9	ICBP	0	30.91	0	2.986182
10	AISA	0	29.83	0	1.322444

**Nilai Masing-masing Variabel**  
**Tahun 2016**

<b>No</b>	<b>Kode</b>	<b>Opini Audit Going Concern</b>	<b>Ukuran Perusahaan</b>	<b>Debt Default</b>	<b>Kondisi Keuangan Perusahaan</b>
1	ROTI	0	28.70	0	1.897927
2	SKBM	0	27.63	1	2.532004
3	ULTJ	0	29.08	1	5.241333
4	CAMP	0	27.63	0	3.091715
5	INDF	0	32.15	0	1.730305
6	CEKA	0	28.03	1	4.725217
7	MYOR	0	30.19	0	3.441668
8	STTP	0	28.48	0	2.423261
9	ICBP	0	30.99	0	7.910445
10	AISA	0	29.86	0	1.936755

**Nilai Masing-masing Variabel**

**Tahun 2017**

<b>No</b>	<b>Kode</b>	<b>Opini Audit Going Concern</b>	<b>Ukuran Perusahaan</b>	<b>Debt Default</b>	<b>Kondisi Keuangan Perusahaan</b>
1	ROTI	0	29.15	1	1.530567
2	SKBM	0	28.12	0	1.768034
3	ULTJ	0	29.28	0	4.704622
4	CAMP	0	27.66	0	3.635581
5	INDF	0	32.04	1	1.730305
6	CEKA	0	27.99	1	4.536785
7	MYOR	0	30.33	1	3.543380
8	STTP	0	28.48	0	4.495219
9	ICBP	0	31.08	0	3.121613
10	AISA	1	29.80	1	0.408136

**Nilai Masing-masing Variabel**

**Tahun 2018**

<b>No</b>	<b>Kode</b>	<b>Opini Audit Going Concern</b>	<b>Ukuran Perusahaan</b>	<b>Debt Default</b>	<b>Kondisi Keuangan Perusahaan</b>
1	ROTI	0	29.11	1	1.753682
2	SKBM	0	28.60	1	1.601245
3	ULTJ	0	29.35	1	4.658545
4	CAMP	0	27.82	1	6.604608
5	INDF	0	32.11	0	2.244378
6	CEKA	0	27.96	0	7.499715
7	MYOR	0	28.93	0	15.180043
8	STTP	1	28.60	1	2.891843
9	ICBP	0	31.17	1	2.941069
10	AISA	1	29.58	0	0.422090



**Lampiran 3**  
**Tabel Frekuensi**

**Opini Audit Going Concern**

		<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
Valid	NGC	47	94.0	94.0	94.0
	GC	3	6.0	6.0	100.0
	Total	50	100.0	100.0	

**Debt Default**

		<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
Valid	NGC	29	58.0	58.0	58.0
	GC	21	42.0	42.0	100.0
	Total	50	100.0	100.0	

**Lampiran 4**  
**Hasil Output SPSS**

**Case Processing Summary**

<b>Unweighted Cases<sup>a</sup></b>		<b>N</b>	<b>Percent</b>
Selected Cases	Included in Analysis	50	100.0
	Missing Cases	0	.0
	Total	50	100.0
Unselected Cases		0	.0
Total		50	100.0

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

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

		<b>Predicted</b>		<b>Percentage Correct</b>
		<b>Opini Concern</b>	<b>Audit Going</b>	
<b>Observed</b>		<b>NGC</b>	<b>GC</b>	
Opini	Audit NGC	47	0	100.0
Going Concern	GC	3	0	.0
Overall Percentage				94.0

a. Constant is included in the model.

b. The cut value is ,500

**Variables in the Equation**

		<b>B</b>	<b>S.E.</b>	<b>Wald</b>	<b>df</b>	<b>Sig.</b>	<b>Exp(B)</b>
Step 0	Constant	-2.752	0.595	21.350	1	.000	0.064

**Variables not in the Equation**

		Score	df	Sig.
Step 0	Variables X1	0.015	1	0.904
	X2	0.797	1	0.372
	X3	2.569	1	0.109
Overall Statistics		3.170	3	0.366

**Block 1 : Method = Enter**

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

Iteration		-2 Log likelihood	Coefficients			
			Constant	X1	X2	X3
Step 1	1	25.320	-1.138	-0.014	0.206	-0.091
	2	19.451	.285	-0.066	0.532	-0.339
	3	15.676	5.777	-0.218	0.958	-0.972
	4	14.043	10.061	-0.336	1.160	-1.584
	5	13.638	12.926	-0.417	1.305	-2.021
	6	13.605	14.053	-0.450	1.377	-2.180
	7	13.605	14.184	-0.454	1.386	-2.195
	8	13.605	14.185	-0.454	1.386	-2.196
	9	13.605	14.185	-0.454	1.386	-2.196

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 22,697

d. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

**Omnibus Tests of Model Coefficients**

		Chi-square	Df	Sig.
Step 1	Step	9.092	3	0.028
	Block	9.092	3	0.028
	Model	9.092	3	0.028

### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	13.605 <sup>a</sup>	0.166	0.456

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

### Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	7.822	8	0.451

### Contingency Table for Hosmer and Lemeshow Test

		Opini Audit Going Concern = NGC		Opini Audit Going Concern = GC		Total
		Observed	Expected	Observed	Expected	
Step 1	1	5	5.000	0	0.000	5
	2	5	4.999	0	0.001	5
	3	5	4.994	0	0.006	5
	4	5	4.988	0	0.012	5
	5	5	4.979	0	0.021	5
	6	5	4.953	0	0.047	5
	7	4	4.883	1	0.117	5
	8	5	4.691	0	0.309	5
	9	5	4.485	0	0.515	5
	10	3	3.028	2	1.972	5

Classification Table<sup>a</sup>

		Predicted			
		Opini Audit Going Concern		Percentage Correct	
		NGC	GC		
	Observed				
Step 1	opini audit going concern	NGC	47	0	100.0
		GC	2	1	33.3
Overall Percentage					96.0

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Exp(B)	95% C.I.for EXP(B)	
							Lower	Upper
Step 1 <sup>a</sup> SIZE	-0.454	0.694	0.429	1	0.512	0.635	0.163	2.472
DEFAULT	1.386	1.515	0.838	1	0.360	4.001	0.206	77.859
ZSCORE	-2.196	1.086	4.084	1	0.043	0.111	0.013	0.936
Constant	14.185	20.800	0.465	1	0.495	1447		

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

Correlation Matrix

	Constant	X1	X2	X3
Step 1 Constant	1.000	-0.996	0.089	-0.399
SIZE	-0.996	1.000	-0.118	0.338
DEFAULT	0.089	-0.118	1.000	-0.229
ZSCORE	-0.399	0.338	-0.229	1.000

