

LAMPIRAN

Lampiran 1. Daftar Perusahaan Sampel Penelitian

No	Kode Emiten	Nama Perusahaan
1	ADMG	PT. Polychem Indonesia Tbk.
2	ARGO	PT. Argo Pantes Tbk.
3	CNTX	PT. Century Textile Industry Tbk.
4	ERTX	PT. Eratex Djaya Tbk.
5	ESTI	PT. Ever Shine Tex Tbk.
6	HDTX	PT. Panasia Indo Resources Tbk.
7	INDR	PT. Indo Rama Synthetic Tbk.
8	MYTX	PT. Apac Citra Centertex Tbk.
9	PBRX	PT. Pan Brothers Tbk.
10	POLY	PT. Asia Pasific Fibers Tbk.
11	RICY	PT. Ricky Putra Globalindo Tbk.
12	SSTM	PT. Sunson Textile Manufacturer Tbk.
13	STAR	PT. Star Petrochem Tbk.
14	TFCO	PT. Tifico Fiber Indonesia Tbk.
15	TRIS	PT. Trisula International Tbk.
16	UNIT	PT. Nusantara Inti Corpora Tbk.

Lampiran 2. Tabel Pengujian Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Findis	80	1,060	4,320	1,76587	,744723
Profit	80	-,291	,208	,00945	,076697
UDD	80	2,00	7,00	3,8625	1,36636
KA	80	,00	1,00	,3125	,46644
OAGC	80	,00	1,00	,3375	,47584
Valid N (listwise)	80				

Lampiran 3. Tabel Pengujian *Overall Model Fit*

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	Findis	Profit	UDD	KA
1	80,649	-,581	-,357	-4,566	,282	-1,553
2	77,122	-,752	-,537	-5,794	,409	-2,455
3	76,609	-,741	-,652	-6,182	,456	-2,953
Step 1 4	76,584	-,720	-,684	-6,251	,464	-3,092
5	76,584	-,718	-,685	-6,255	,464	-3,102
6	76,584	-,718	-,685	-6,255	,464	-3,102

Lampiran 4. Tabel Pengujian Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10,795	8	,214

Lampiran 5. Tabel Pengujian *Nagelker R Square*

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	76,584 ^a	,275	,381

Lampiran 6. Tabel Pengujian Multikolinieritas

Correlation Matrix

	Constant	Findis	Profit	UDD	KA
Constant	1,000	-,601	-,140	-,484	,242
Findis	-,601	1,000	,038	-,366	-,138
Step 1 Profit	-,140	,038	1,000	,092	-,002
UDD	-,484	-,366	,092	1,000	-,225
KA	,242	-,138	-,002	-,225	1,000

Lampiran 7. Tabel Pengujian Ketepatan Prediksi

Classification Table^{a,b}

Observed	Predicted			Percentage Correct
	OAGC			
	,00	1,00		
Step 0 OAGC ,00	44	9	83,0	
1,00	15	12	44,4	
Overall Percentage			70,0	

Lampiran 8. Tabel Pengujian Regresi Logistik Parsial Kualitas Audit

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a Findis	1,515	,572	7,024	1	,008	4,548
Profit	6,832	4,264	2,567	1	,109	926,681
UDD	,094	,235	,159	1	,690	1,098
Constant	-3,978	1,067	13,905	1	,000	,019

Lampiran 9. Tabel Pengujian Regresi Logistik Simultan Kualitas Audit

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	19,544	3	,000
Step 1 Block	19,544	3	,000
Model	19,544	3	,000

Lampiran 10. Tabel Pengujian Regresi Logistik Parsial *Going Concern*

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Findis	-1,171	,566	4,276	1	,039	0,310
Profit	-7,577	3,781	4,016	1	,045	,001
UDD	,296	,218	1,845	1	,174	1,345
Constant	,202	,977	,043	1	,836	1,224

Lampiran 11. Tabel Pengujian Regresi Logistik Simultan *Going Concern*

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	12,685	3	,005
Step 1 Block	12,685	3	,005
Model	12,685	3	,005

Lampiran 12. Daftar Nilai ZScore Perusahaan Sampel

Financial Distress

No	Index	Perusahaan	2012		2013		2014		2015		2016	
			Nilai Z	Kategori	Nilai Z	Kategori	Nilai Z	Kategori	Nilai Z	Kategori	Nilai Z	Kategori
1	ADMG	PT. Polychem Indonesia Tbk.	1,86	0	2,12	0	2,58	0	2,43	0	1,84	0
2	ARGO	PT. Argo Pantes Tbk.	1,08	-1	1,11	-1	1,15	-1	1,96	0	1,06	-1
3	CNTX	PT. Century Textile Industry Tbk.	1,53	0	1,62	0	1,73	0	1,79	0	1,50	0
4	ERTX	PT. EratexDjayaTbk.	1,34	0	1,52	0	1,65	0	1,81	0	1,31	0
5	ESTI	PT. Ever Shine TexTbk	1,61	0	2,75	1	1,69	0	1,37	0	1,59	0
6	HDTX	PT. Panasia Indo Resources Tbk.	1,19	-1	1,54	0	1,68	0	1,37	0	1,17	-1
7	INDR	PT. Indo Rama Synthetic Tbk.	1,61	0	1,52	0	1,48	0	1,50	0	1,59	0
8	MYTX	PT. Apac Citra Centertex Tbk.	1,53	0	1,34	0	2,11	0	1,73	0	1,50	0
9	PBRX	PT. Pan Brothers Tbk.	2,19	0	2,76	1	3,14	1	1,19	-1	2,18	0
10	POLY	PT. Asia Pasific FibersTbk.	1,86	0	1,29	0	1,79	0	1,19	-1	1,84	0
11	RICY	PT. Ricky Putra GlobalindoTbk.	1,17	-1	1,24	0	1,78	0	1,79	0	1,15	-1
12	SSTM	PT. Sunson Textile Manufacturer Tbk.	1,37	0	1,27	0	1,17	-1	1,15	-1	1,36	0
13	STAR	PT. Star Petrochem Tbk.	1,72	0	1,85	0	1,66	0	1,65	0	1,70	0
14	TFCO	PT. Tifico Fiber Indonesia Tbk.	4,05	1	4,16	1	4,32	1	4,30	1	4,03	1
15	TRIS	PT. Trisula International Tbk.	1,17	-1	1,24	0	1,77	0	1,91	0	1,16	-1
16	UNIT	PT. Nusantara Inti Corpora Tbk.	1,49	0	1,26	0	1,33	0	1,30	0	1,46	0

Lampiran 13. Daftar Jumlah Ukuran Dewan Direksi Perusahaan Sampel

Ukuran Dewan Direksi

No	Index	Perusahaan	2012	2013	2014	2015	2016
1	ADMG	PT. Polychem Indonesia Tbk.	6	5	5	5	4
2	ARGO	PT. Argo PantesTbk.	4	4	4	5	5
3	CNTX	PT. Century Textile Industry Tbk.	6	6	6	5	5
4	ERTX	PT. EratexDjayaTbk.	4	4	3	3	3
5	ESTI	PT. Ever Shine TexTbk	3	3	3	3	3
6	HDTX	PT. Panasia Indo Resources Tbk.	4	3	3	3	4
7	INDR	PT. Indo Rama Synthetic Tbk.	3	2	2	2	2
8	MYTX	PT. Apac Citra Centertex Tbk.	3	3	3	5	5
9	PBRX	PT. Pan Brothers Tbk.	7	6	6	5	5
10	POLY	PT. Asia PasificFibersTbk.	5	4	5	5	5
11	RICY	PT. Ricky Putra GlobalindoTbk.	4	4	4	4	4
12	SSTM	PT. Sunson Textile Manufacturer Tbk.	3	3	3	2	2
13	STAR	PT. Star Petrochem Tbk.	2	2	2	2	2
14	TFCO	PT. Tifico Fiber Indonesia Tbk.	6	6	6	6	6
15	TRIS	PT. Trisula International Tbk.	4	4	3	3	4
16	UNIT	PT. Nusantara Inti Corpora Tbk.	2	2	2	2	3

Lampiran 14. Daftar Pengguna Jasa KAP *Big Four* Perusahaan Sampel

Kualitas Audit							
No	Index	Perusahaan	2012	2013	2014	2015	2016
1	ADMG	PT. Polychem Indonesia Tbk.	1	1	1	1	1
2	ARGO	PT. Argo PantesTbk.	0	0	0	0	0
3	CNTX	PT. Century Textile Industry Tbk.	1	1	1	1	1
4	ERTX	PT. EratexDjayaTbk.	0	0	0	0	0
5	ESTI	PT. Ever Shine TexTbk	1	1	1	1	1
6	HDTX	PT. Panasia Indo Resources Tbk.	0	0	0	0	0
7	INDR	PT. Indo Rama Synthetic Tbk.	1	1	1	1	1
8	MYTX	PT. Apac Citra Centertex Tbk.	0	0	0	0	0
9	PBRX	PT. Pan Brothers Tbk.	0	0	0	0	0
10	POLY	PT. Asia PasificFibersTbk.	0	0	0	0	0
11	RICY	PT. Ricky Putra GlobalindoTbk.	0	0	0	0	0
12	SSTM	PT. Sunson Textile Manufacturer Tbk.	0	0	0	0	0
13	STAR	PT. Star Petrochem Tbk.	0	0	0	0	0
14	TFCO	PT. Tifico Fiber Indonesia Tbk.	1	1	1	1	1
15	TRIS	PT. Trisula International Tbk.	0	0	0	0	0
16	UNIT	PT. Nusantara Inti Corpora Tbk.	0	0	0	0	0

Lampiran 15. Daftar Penerimaan Opini Audit *Going Concern* Perusahaan Sampel

Opini Audit Going Concern							
No	Index	Perusahaan	2012	2013	2014	2015	2016
1	ADMG	PT. Polychem Indonesia Tbk.	0	0	0	0	0
2	ARGO	PT. Argo PantesTbk.	1	1	1	1	1
3	CNTX	PT. Century Textile Industry Tbk.	0	0	0	0	0
4	ERTX	PT. EratexDjayaTbk.	0	0	0	0	0
5	ESTI	PT. Ever Shine TexTbk	1	0	0	0	0
6	HDTX	PT. Panasia Indo Resources Tbk.	0	0	1	1	1
7	INDR	PT. Indo Rama Synthetic Tbk.	0	0	0	0	0
8	MYTX	PT. Apac Citra Centertex Tbk.	1	1	1	1	1
9	PBRX	PT. Pan Brothers Tbk.	0	1	1	1	0
10	POLY	PT. Asia PasificFibersTbk.	1	1	1	1	1
11	RICY	PT. Ricky Putra GlobalindoTbk.	0	0	0	0	0
12	SSTM	PT. Sunson Textile Manufacturer Tbk.	1	1	1	1	1
13	STAR	PT. Star Petrochem Tbk.	0	0	0	0	0
14	TFCO	PT. Tifico Fiber Indonesia Tbk.	0	0	0	0	0
15	TRIS	PT. Trisula International Tbk.	0	0	0	0	0
16	UNIT	PT. Nusantara Inti Corpora Tbk.	0	0	0	0	0