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Lampiran-1

Logistic Regression

Case Processing Summary

Unweighted Cases ^a	N	Percent
Included in Analysis	138	100.0
Selected Cases Missing Cases	0	.0
Total	138	100.0
Unselected Cases	0	.0
Total	138	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Bukan Opini Auditor Tentang Going Concern	0
Opini Auditor Tentang Going Concern	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	184.736	-.435
Step 0 2	184.735	-.442
3	184.735	-.442

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 184.735
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Block 1: Method = Enter**Iteration History^{a,b,c,d}**

Iteration	-2 Log likelihood	Coefficients					
		Constant	KSI	OATS	ZSCOR E	PL	RU
1	89.579	-1.783	-.045	3.167	.000	.000	.002
2	82.115	-2.517	-.096	4.191	-.001	.000	.008
3	81.299	-2.830	-.124	4.535	-.002	.000	.016
4	81.157	-2.882	-.125	4.583	-.003	.000	.019
5	81.022	-2.879	-.123	4.575	-.006	.000	.019
Step 1 6	80.347	-2.848	-.114	4.526	-.025	.000	.014
7	73.671	-2.309	.033	3.681	-.367	-.002	-.071
8	72.258	-2.190	-.068	3.763	-.520	-.008	-.075
9	72.152	-2.196	-.089	3.828	-.557	-.012	-.095
10	72.150	-2.202	-.089	3.839	-.559	-.012	-.099
11	72.150	-2.202	-.089	3.839	-.559	-.012	-.099

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 184.735

d. Estimation terminated at iteration number 11 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	112.585	5	.000
Step 1 Block	112.585	5	.000
Model	112.585	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	72.150 ^a	.558	.756

a. Estimation terminated at iteration number 11 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.493	8	.302

Contingency Table for Hosmer and Lemeshow Test

	Opini Auditor Tentang Going Concern = Bukan Opini Auditor Tentang Going Concern		Opini Auditor Tentang Going Concern = Opini Auditor Tentang Going Concern		Total	
	Observed	Expected	Observed	Expected		
Step 1	1	13	13.855	1	.145	14
	2	13	13.628	1	.372	14
	3	13	13.455	1	.545	14
	4	14	13.342	0	.658	14
	5	14	13.073	0	.927	14
	6	10	9.782	4	4.218	14
	7	5	3.746	9	10.254	14
	8	1	1.809	13	12.191	14
	9	1	1.085	13	12.915	14
	10	0	.224	12	11.776	12

Lampiran-2

Sampel Perusahaan

No	Kode	Nama perusahaan
1	AKKU	Aneka Kemasindo Utama
2	ARGO	Argo Pantes
3	BRPT	Barito Pacific Tbk
4	CNTX	Centex Tbk
5	DAVO	Davomas Abadi Tbk
6	ERTX	Eratex Djaja Tbk
7	FPNI	Titan Kimia Nusantara Tbk
8	IKAI	Intikeramik Alamasri Industri
9	MYTX	APAC Citra Centertex Tbk
10	PTSN	Sat Nusa Persada Tbk
11	SAIP	Surabaya Agung Industri Pulp dan Kertas Tbk
12	SIMM	Surya Intrindo Makmur Tbk
13	SULI	Sumalindo Lestari Jaya Tbk
14	TFCO	Tifico Fiber Indonesia Tbk
15	UNTX	Unitex Tbk
16	ADES	Ades Waters Indonesia Tbk
17	ADMG	Polychem Indonesia
18	AISA	Tiga Pilar Sejahtera Food Tbk
19	BIMA	Primarindo Asia Infrastructure Tbk
20	HDTX	Panasia Indosyntex Tbk
21	INAF	Indofarma Tbk
22	INAI	Indal Aluminium Industry Tbk
23	INKP	Indah Kiat Pulp & Paper Tbk
24	JKSW	Jakarta Kyoeisteel Works Ltd Tbk

No	Kode	Nama perusahaan
25	JPFA	JAPFA Comfeed Indonesia Tbk
26	KBLI	KMI Wire and Cable Tbk
27	KIAS	Keramika Indonesia Assosiasi Tbk
28	KICI	Kedaung Indah Can Tbk
29	LMPI	Langgeng Makmur Industri Tbk
30	MLIA	Mulia Industrindo Tbk
31	MYRX	Hanson International Tbk
32	POLY	Asia Pacific Fibers Tbk
33	PSDN	Prasidha Aneka Niaga Tbk
34	RICY	Ricky Putra Globalindo Tbk
35	SIPD	Sierad Produce Tbk
36	SMCB	Holcim Indonesia Tbk
37	SRSN	Indo Acidatama Tbk
38	SSTM	Sunson Textile Manufacturer Tbk
39	VOKS	Voksel Electric Tbk
40	ARNA	Arwana Citra Mulia
41	DYNA	Dynaplast Tbk
42	GDYR	Goodyear Indonesia Tbk
43	JECC	Jembo Cable Company Tbk
44	MLBI	Multi Bintang Indonesia Tbk
45	PICO	Pelangi Indah Canindo Tbk
46	SCPI	Schering Plough Indonesia Tbk

Lampiran-3

Nilai variabel

No	Tahun	OATGC	KSI	OATS	Z	PL	RU
1	2008	0	0	0	-0.30	212.71	0
2	2009	0	0	0	0.24	-0.30	1
3	2010	0	0	0	-0.17	-0.17	0
4	2008	1	0	1	-1.35	0.05	1
5	2009	1	0	1	-1.69	-0.60	1
6	2010	1	0	1	-1.42	0.65	0
7	2008	1	0	1	0.71	-77.34	1
8	2009	1	0	1	1.53	-1.16	1
9	2010	0	1	1	1.30	-2.02	1
10	2008	0	0	0	0.30	0.70	0
11	2009	0	0	0	-0.36	-0.24	0
12	2010	0	0	0	-0.07	-0.79	0
13	2008	0	0	0	1.61	-3.45	0
14	2009	0	0	0	-0.72	-0.56	1
15	2010	0	0	0	1.51	-1.12	0
16	2008	1	0	1	-1.16	42.94	0
17	2009	1	0	1	-2.38	-0.77	0
18	2010	1	0	1	-3.47	0.91	0
19	2008	0	0	1	0.67	9.70	0
20	2009	0	1	0	1.85	-1.62	0
21	2010	0	1	0	0.97	-1.58	0
22	2008	1	0	0	1.74	-0.73	0
23	2009	1	0	1	1.08	-11.77	0
24	2010	1	0	1	0.21	0.10	0
25	2008	1	0	1	-0.28	1.89	1
26	2009	1	0	1	-0.23	-1.09	1
27	2010	1	0	1	-0.03	-8.67	0
28	2008	1	0	0	3.20	-1.21	0
29	2009	1	0	1	2.40	6.09	0
30	2010	1	0	1	2.94	-0.65	0
31	2008	1	0	1	-1.27	-3.13	0
32	2009	1	0	1	-1.18	-1.81	0
33	2010	1	0	1	-1.43	-1.23	0
34	2008	1	0	1	-2.63	11.68	0
35	2009	1	0	1	-2.32	-0.86	0
36	2010	1	0	1	-2.57	-0.43	0

No	Tahun	OATGC	KSI	OATS	Z	PL	RU
37	2008	1	1	1	-0.47	-10.15	0
38	2009	1	1	1	-1.01	-0.59	0
39	2010	1	1	1	-1.09	-1.04	1
40	2008	1	1	1	-0.97	1.09	0
41	2009	1	1	1	-0.86	-0.74	1
42	2010	0	1	1	1.84	-1.60	1
43	2008	1	1	0	-2.71	-1.99	0
44	2009	1	1	1	-2.30	-1.46	0
45	2010	1	1	1	-2.74	-1.82	0
46	2008	1	0	1	-3.87	-0.90	0
47	2009	0	0	1	-0.94	-2.07	0
48	2010	0	0	0	1.54	0.94	0
49	2008	1	1	1	0.77	-5.54	1
50	2009	1	1	1	0.63	-1.20	1
51	2010	1	1	1	1.02	-0.30	1
52	2008	0	0	0	0.94	0.82	0
53	2009	0	0	0	0.79	0.32	0
54	2010	0	0	0	1.24	1.01	0
55	2008	1	0	1	-0.83	-3.11	0
56	2009	1	0	1	-0.94	-1.57	0
57	2010	1	0	1	-0.05	-0.26	0
58	2008	0	0	0	1.14	-83.75	0
59	2009	0	0	0	0.82	-1.00	0
60	2010	0	0	0	1.49	1.12	0
61	2008	1	0	1	2.02	-0.55	0
62	2009	0	0	1	2.28	-0.58	0
63	2010	0	0	0	2.23	4.90	0
64	2008	0	0	0	1.41	2.02	0
65	2009	0	0	0	1.28	-13.72	0
66	2010	0	0	0	1.81	-2.24	0
67	2008	0	0	0	0.57	1.56	0
68	2009	0	0	0	0.62	-1.67	0
69	2010	0	0	0	0.64	-1.08	0
70	2008	1	0	1	-1.42	-0.15	0
71	2009	1	0	1	-1.20	-1.22	1
72	2010	1	0	1	-1.10	0.01	1
73	2008	0	0	0	2.94	0.69	0
74	2009	0	0	0	3.99	1.67	0
75	2010	0	0	0	4.55	0.18	0
76	2008	0	1	0	2.45	0.04	0
77	2009	0	1	0	1.04	-0.22	0

No	Tahun	OATGC	KSI	OATS	Z	PL	RU
78	2010	0	1	0	2.41	1.33	0
79	2008	0	0	1	-0.47	-1.25	1
80	2009	0	0	0	-1.19	0.27	0
81	2010	0	0	0	-1.02	-0.47	0
82	2008	0	0	0	2.28	-0.81	0
83	2009	0	0	0	1.52	-2.71	0
84	2010	0	0	0	2.06	-1.62	0
85	2008	0	1	0	0.97	-0.79	0
86	2009	0	0	0	1.74	1.33	0
87	2010	0	0	0	1.55	-0.53	0
88	2008	1	1	1	-3.33	-0.25	0
89	2009	1	1	1	-2.72	-2.90	0
90	2010	1	1	1	0.19	0.09	1
91	2008	1	0	1	-855.20	0.83	0
92	2009	1	0	1	-2,069.20	-1.06	0
93	2010	1	0	1	-9.04	1.41	0
94	2008	1	0	1	-7.29	1.38	1
95	2009	1	0	1	-6.95	-1.56	1
96	2010	1	0	1	-7.12	-0.72	1
97	2008	1	1	1	1.13	-2.09	0
98	2009	0	1	1	0.50	2.43	0
99	2010	0	1	0	1.17	-0.60	0
100	2008	0	0	0	1.51	-1.23	0
101	2009	0	0	0	1.54	-1.38	0
102	2010	0	0	0	1.72	2.03	0
103	2008	0	0	1	0.61	0.29	0
104	2009	0	0	0	1.34	0.37	0
105	2010	0	0	0	2.84	0.64	0
106	2008	0	1	0	0.87	0.67	0
107	2009	0	1	0	2.46	2.17	0
108	2010	0	1	0	4.01	-0.08	0
109	2008	0	0	0	2.96	-0.74	1
110	2009	0	0	0	2.46	2.73	0
111	2010	0	0	0	2.95	-0.61	0
112	2008	0	0	0	1.22	-34.30	0
113	2009	0	0	0	0.86	-1.45	0
114	2010	0	0	0	1.04	-0.68	0
115	2008	1	0	0	2.47	-0.90	0
116	2009	1	0	1	1.92	9.23	0
117	2010	0	0	1	1.75	-0.81	0
118	2008	0	1	0	2.13	0.25	0

No	Tahun	OATGC	KSI	OATS	Z	PL	RU
119	2009	0	1	0	2.07	0.18	0
120	2010	0	1	0	2.70	0.24	0
121	2008	0	1	0	1.67	-1.00	0
122	2009	0	1	0	1.94	21,861.67	0
123	2010	0	1	0	2.25	0.24	0
124	2008	0	0	0	2.05	-0.98	0
125	2009	0	0	0	2.27	148.12	0
126	2010	0	0	0	2.54	-0.48	0
127	2008	0	0	0	1.99	-1.00	0
128	2009	0	0	0	1.56	199.53	0
129	2010	0	0	0	1.73	-1.06	0
130	2008	0	0	0	3.89	1.63	0
131	2009	0	0	0	5.61	0.53	0
132	2010	0	0	0	9.10	0.30	0
133	2008	0	0	0	1.66	0.52	0
134	2009	0	0	0	1.66	-0.03	0
135	2010	0	0	0	1.63	-0.05	0
136	2008	0	1	0	1.53	1.58	0
137	2009	0	1	0	2.37	0.63	0
138	2010	0	1	0	1.46	-1.75	0

Lampiran-4

Crosstab

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Kualitas Audit * Opini Auditor Tentang Going Concern	138	100.0%	0	0.0%	138	100.0%

Kualitas Audit * Opini Auditor Tentang Going Concern Crosstabulation

Count

		Opini Auditor Tentang Going Concern		Total
		Bukan Opini Auditor Tentang Going Concern	Opini Auditor Tentang Going Concern	
Kualitas Audit	Bukan KAP Spesialisasi Industri	62	39	101
	KAP Spesialisasi Industri	22	15	37
Total		84	54	138

CROSSTABS

```

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/FORMAT=AVALUE TABLES
/CELLS=COUNT
/COUNT ROUND CELL.

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Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Opini Audit Tahun Sebelumnya * Opini Auditor Tentang Going Concern	138	100.0%	0	0.0%	138	100.0%

Opini Audit Tahun Sebelumnya * Opini Auditor Tentang Going Concern Crosstabulation

Count

		Opini Auditor Tentang Going Concern		Total
		Bukan Opini Auditor Tentang Going Concern	Opini Auditor Tentang Going Concern	
Opini Audit Tahun Sebelumnya	Bukan Opini Auditor Tentang Going Concern	75	4	79
	Opini Auditor Tentang Going Concern	9	50	59
Total		84	54	138

CROSSTABS

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Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Restrukturisasi Utang * Opini Auditor Tentang Going Concern	138	100.0%	0	0.0%	138	100.0%

Restrukturisasi Utang * Opini Auditor Tentang Going Concern Crosstabulation

Count

		Opini Auditor Tentang Going Concern		Total
		Bukan Opini Auditor Tentang Going Concern	Opini Auditor Tentang Going Concern	
Restrukturisasi Utang	Tidak Restrukturisasi Utang	78	37	115
	Restrukturisasi Utang	6	17	23
Total		84	54	138