

Lampiran – Lampiran

Lampiran 1 : Opini Audit pada Perusahaan Jasa Sub Sektor Perdagangan.

Lampiran 2 : Perhitungan ROA pada Perusahaan Jasa Sub Sektor Perdagangan.

Lampiran 3 : Perhitungan DER pada Perusahaan Jasa Sub Sektor Perdagangan.

Lampiran 4 : Perhitungan SG pada Perusahaan Jasa Sub Sektor Perdagangan.

Lampiran 5 : Analisis Data.

Lampiran 1

Opini Audit pada Perusahaan Jasa Sub Sektor Perdagangan.

No	Nama Perusahaan	Kode Perusahaan	2011	2012	2013	2014	2015	2016
1	Akbar Indomakmur Stimec Tbk	AIMS	0	0	0	0	0	0
2	AKR Corporindo Tbk	AKRA	0	0	1	1	1	1
3	Bintang Mitra Semestaraya Tbk	BMSR	0	0	0	0	0	0
4	Colorpak Indonesia Tbk	CLPI	0	0	0	0	0	0
5	Rimau Multi Putra Pratama Tbk	CMPP	0	0	0	1	1	1
6	Enseval Putra Megatrading Tbk	EMPT	0	0	0	0	0	0
7	FKS Multi Agro Tbk	FISH	0	0	1	1	0	1
8	Intraco Penta Tbk	INTA	0	0	1	1	1	0
9	Inter Delta Tbk	INTD	0	0	1	1	1	1
10	Jaya Konstruksi Manggala Pratama Tbk	JKON	0	0	0	0	1	1
11	Kobexindo Tractors Tbk	KOBX	0	0	0	0	1	1
12	Perdana Bangun Pustaka Tbk	KONI	1	1	1	0	0	0
13	Lautan Luas Tbk	LTLS	0	0	0	0	0	0
14	Modern Internasional	MDRN	0	0	0	0	1	1

	Tbk							
15	Multi Indocitra Tbk	MICE	0	0	0	0	1	1
16	Ancora Indonesia Resources Tbk	OKAS	0	0	0	0	0	0
17	Millennium Pharmacon International Tbk	SDPC	0	0	0	0	0	0
18	Tigaraksa Satria Tbk	TGKA	0	0	1	1	1	1
19	Tira Austenite Tbk	TIRA	0	0	0	0	0	0
10	Tunas Ridean Tbk	TURI	0	0	0	0	0	0
21	United Tractors Tbk	UNTR	0	0	0	0	0	0
22	Wahana Pronatural Tbk	WAPO	0	0	1	1	1	1
23	Wicaksana Overseas International Tbk	WICO	0	0	0	0	0	0

Lampiran 2

Perhitungan ROA pada Perusahaan Jasa Sub Sektor Perdagangan.

NAM A	LABA BERSIH				
	2012	2013	2014	2015	2016
AIMS	520.072.331	1.839.218.508	1.988.359.324	2.165.639.887	3.478.303.196
AKR A	618.833.343	615.626.683	790.563.128	1.058.741.020	1.046.852.086
BMS R	- 29.167.591.735	- 162.824.963.432	- 27.921.017.107	- 6.810.321.484	- 19.569.224.683

CLPI	3.480.029	1.911.502	4.826.277	40.177.864.881	63.303.365.541
DSSA	22.950.985	-10.162.405	8.717.868	119.506.904	64.776.826
EPMT	402.771.606.068	464.371.980.988	510.664.228.818	547.173.844.615	556.120.695.676
FISH	11.006.399	12.037.734	7.119.808	10.052.177	20.716.198
INTA	12.430	-242.631	-80.600	-315.461	-245.749
INTD	3.885.508.855	4.300.057.860	3.590.490.650	2.518.557.847	1.221.300.267
JKON	185.245.654.155	210.967.010.853	220.489.606.735	236.634.983.529	331.660.186.639
KOBX	5.182.214	504.411	616.103	-6.267.764	-5.850.021
KONI	2.237.690.987	-3.844.871.381	1.414.588.081	-3.855.076.931	-7.133.227.767
LTLS	147.869	127.491	201.189	34.032	115.337
MDRN	55.725.908.480	50.145.687.551	39.621.247.528	-63.027.760.375	-639.577.598.740
MICE	46.640.710.987	45.841.190.810	42.053.518.321	26.291.340.939	24.239.568.815
OKAS	-4.972.500	-1.855.102	-7.366.409	-17.606.878	-8.521.643
SDPC	9.848.224.304	10.247.289.473	7.318.537.007	11.907.197.455	11.105.831.822
TGKA	117.671.693.208	133.863.947.441	165.209.011.078	196.049.612.474	211.153.019.175
TIRA	7.147.424.289	-12.717.792	4.762.633	1.180.820.343	1.111.674.690
TURI	420.088	307.611	254.019	292.222	552.456
UNTR	5.753.342	4.798.778	4.839.970	2.792.439	5.104.477
WAP O	3.979.224.285	147.099.450	224.799.175	267.453.364	-9.969.664.115

WICO	83.837.097.4 80	- 4.826.555.83 4	39.449.966.9 60	2.813.610.95 5	3.289.390.78 9
------	--------------------	------------------------	--------------------	-------------------	-------------------

TOTAL ASET				
2012	2013	2014	2015	2016
45.766.173.346	24.648.959.652	23.182.051.100	19.669.709.900	17.009.196.124
11.787.524.999	14.633.141.381	14.791.917.177	15.203.129.563	15.830.740.710
670.168.566.88 6	710.885.259.73 5	478.158.703.15 9	530.132.144.27 0	498.511.916.18 9
45.418.341	48.983.039	42.789.294	543.876.993.88 8	567.560.171.43 0
1.216.211.286	1.200.930.080	1.302.498.243	1.400.046.686	2.232.507.010
4.951.687.572. 380	5.528.067.698. 030	6.190.617.606. 933	6.747.936.555. 246	7.087.269.812. 003
256.626.435	262.138.516	201.235.904	308.020.212	258.981.225
4.268.975	4.742.849	5.774.709	5.801.865	5.191.586
53.766.286.118	53.413.143.441	50.956.633.269	47.676.255.943	46.760.927.085
2.557.731.220. 187	3.417.012.222. 326	3.844.756.799. 399	3.810.273.494. 244	4.007.387.279. 838
145.123.714	120.622.187	123.421.534	99.243.365	85.848.621
82.759.169.568	107.741.608.63 6	118.362.934.60 0	127.957.085.63 5	119.437.244.61 5
4.054.774	4.532.035	4.668.574	5.393.330	5.658.360
1.734.346.315. 702	1.887.308.404. 711	2.381.553.472. 757	2.489.342.618. 781	1.982.423.166. 407
469.330.133.86 4	628.738.165.03 0	664.178.195.74 6	761.521.834.94 7	848.612.119.83 9
221.143.259	228.831.255	241.856.146	187.376.310	167.847.509

385.609.729.25 7	471.677.485.13 0	529.991.702.15 9	633.217.332.51 6	733.443.472.17 6
2.356.096.370. 695	2.471.998.080. 266	2.471.583.958. 824	2.646.301.796. 777	2.686.030.338. 104
240.323.965.24 7	234.205.363	226.356.616	216.779.431.12 8	329.673.729.90 5
3.312.385	3.465.316	3.962.895	4.361.587	4.977.673
50.300.633	57.362.244	60.292.031	61.715.399	63.991.229
97.488.142.886	114.563.535.24 7	109.001.314.57 8	107.571.334.61 5	105.894.649.85 5
154.301.199.97 0	169.324.429.15 5	204.951.499.25 5	217.982.774.63 4	229.056.622.33 7

No	Nama Perusahaan	Kode Perusahaan	NILAI ROA				
			12	13	14	15	16
1	Akbar Indomakmur Stimec Tbk	AIMS	0,0114	0,0746	-0,0858	-0,1101	-0,2045
2	AKR Corporindo Tbk	AKRA	0,0525	0,0421	0,0534	0,0696	0,0661
3	Bintang Mitra Semestaraya Tbk	BMSR	-0,0435	-0,2290	-0,0584	-0,0128	-0,0393
4	Colorpak Indonesia Tbk	CLPI	0,0766	0,0390	0,1128	0,0739	0,1115
5	Rimau Multi Putra Pratama Tbk	CMPP	0,0189	-0,0085	0,0067	0,0854	0,0290
6	Enseval Putra Megatrading Tbk	EMPT	0,0813	0,0840	0,0825	0,0811	0,0785
7	FKS Multi Agro Tbk	FISH	0,0429	0,0459	0,0354	0,0326	0,0800
8	Intraco Penta Tbk	INTA	0,0029	-0,0512	-0,0140	-0,0544	-0,0473
9	Inter Delta Tbk	INTD	0,0723	0,0805	0,0705	0,0528	0,0261

10	Jaya Konstruksi Manggala Pratama Tbk	JKON	0,0724	0,0617	0,0573	0,0621	0,0828
11	Kobexindo Tractors Tbk	KOBX	0,0357	0,0042	0,0050	-0,0632	-0,0681
12	Perdana Bangun Pustaka Tbk	KONI	0,0270	-0,0357	0,0120	-0,0301	-0,0597
13	Lautan Luas Tbk	LTLS	0,0365	0,0281	0,0431	0,0063	0,0204
14	Modern Internasional Tbk	MDRN	0,0321	0,0266	0,0166	-0,0253	-0,3226
15	Multi Indocitra Tbk	MICE	0,0994	0,0729	0,0633	0,0345	0,0286
16	Ancora Indonesia Resources Tbk	OKAS	-0,0225	-0,0081	-0,0305	-0,0940	-0,0508
17	Millennium Pharmacon International Tbk	SDPC	0,0255	0,0217	0,0138	0,0188	0,0151
18	Tigaraksa Satria Tbk	TGKA	0,0499	0,0542	0,0668	0,0741	0,0786
19	Tira Austenite Tbk	TIRA	0,0297	-0,0543	0,0210	0,0054	0,0034
20	Tunas Ridean Tbk	TURI	0,1268	0,0888	0,0641	0,0670	0,1110
21	United Tractors Tbk	UNTR	0,1144	0,0837	0,0803	0,0452	0,0798
22	Wahana Pronatural Tbk	WAPO	0,0408	0,0013	0,0021	0,0025	-0,0941
23	Wicaksana Overseas International Tbk	WICO	0,5433	-0,0285	0,1925	0,0129	0,0144

Lampiran 3

Perhitungan DER pada Perusahaan Jasa Sub Sektor Perdagangan.

NAMA	TOTAL HUTANG				
	2012	2013	2014	2015	2016
AIMS	23.436.365	479.932.729	1.001.383.501	891.222.334	396.454.838
AKRA	7.577.784.981	9.269.980.455	8.830.734.614	7.916.954.220	7.756.420.389
BMSR	308.191.103.983	380.876.406.671	294.519.354.707	362.514.819.483	349.623.591.171
CLPI	24.878.437	27.575.964	17.247.658	12.030.322	138.798.095.790
DSSA	301.199.766	335.695.386	486.984.110	880.173.745	949.178.800
EPMT	2.372.017.956.804	2.489.215.834.097	2.640.735.253.908	2.677.690.868.105	2.467.288.584.337
FISH	222.171.045	216.369.957	149.127.705	244.938.636	176.135.788
INTA	3.768.379	4.434.534	4.860.193	5.106.521	4.692.486
INTD	34.488.027.600	29.834.827.063	23.779.826.241	16.316.576.257	12.581.397.973
JKON	1.542.127.841.271	1.800.740.198.870	2.081.364.258.110	1.866.428.882.202	1.806.636.040.445
KOBX	104.851.011	81.322.545	85.557.884	65.576.604	58.047.488
KONI	53.976.016.601	82.803.327.050	92.010.064.933	102.005.886.649	101.812.711.146
LTLS	2.921.227	3.141.840	3.111.059	3.773.710	3.979.344
MDRN	747.455.823.658	855.576.404.848	1.034.435.649.099	1.205.318.585.761	1.337.119.812.877
MICE	130.159.153.184	133.335.728.122	132.688.970.517	177.549.579.466	247.798.771.622
OKAS	174.360.031	184.710.201	204.805.690	167.296.224	156.800.994
SDPC					

	280.984.842. 338	356.805.308. 738	408.202.809. 510	498.902.535. 912	590.167.165. 000
TGKA	1.777.281.35 8.388	1.831.006.04 3.568	1.739.179.20 0.573	1.803.388.17 8.176	1.742.099.82 1.453
TIRA	132.643.392	143.738.382	133.487.773	134.709.457	165.324.880
TURI	1.544.086	1.478.154	1.809.652	1.981.471	2.155.109
UNTR	18.000.076	21.713.346	21.715.297	22.465.074	21.369.286
WAPO	95.096.168.2 30	99.522.455.6 09	93.735.435.7 65	92.119.253.7 69	100.341.604. 636
WICO	64.730.114.6 20	84.579.899.6 39	80.757.002.7 79	89.743.625.4 19	100.072.582. 333

EKUITAS				
2012	2013	2014	2015	2016
22.329.808.415	24.169.026.923	22.180.667.599	20.045.396.732	16.612.741.286
4.209.740.018	5.363.160.926	5.961.182.563	7.286.175.343	8.074.320.321
361.977.462.90 3	330.008.853.06 4	183.639.348.45 2	167.617.324.78 7	148.888.325.01 8
20.540.504	21.306.075	25.541.636	27.395.341	428.762.075.64 0
915.011.520	865.234.694	913.062.576	1.117.992.657	1.283.328.210
2.579.669.615. 576	3.038.851.863. 933	3.549.882.353. 025	4.070.245.687. 141	4.619.981.227. 666
34.455.300	45.768.559	52.108.199	63.081.576	82.845.437
500.596	308.315	914.516	695.344	499.100
19.278.258.518	23.578.316.378	27.176.807.028	31.359.679.686	34.179.529.112
1.015.603.378. 916	1.616.272.023. 456	1.763.392.541. 289	1.943.844.612. 042	2.200.751.239. 393
40.272.703	39.299.642	39.863.650	33.666.761	27.801.133
28.782.835.282	24.938.281.586	26.352.869.667	25.951.198.986	17.624.533.469

1.133.547	1.390.195	1.557.515	1.619.620	1.679.016
986.890.492.044	1.031.731.999.863	1.347.117.823.658	1.284.024.033.020	645.303.353.530
339.170.980.680	495.402.436.908	531.489.225.229	583.972.255.481	600.813.348.217
46.783.228	44.121.054	37.050.456	20.080.086	11.046.515
104.624.886.919	114.872.176.392	121.788.892.649	134.314.796.604	143.276.307.176
578.815.012.307	640.992.036.698	732.404.758.251	842.913.618.601	943.930.516.651
107.680.573	90.466.980	92.868.843	82.069.974	164.348.850
1.768.299	1.987.162	2.153.243	2.380.116	2.822.564
32.300.557	35.648.898	38.576.734	39.250.325	42.621.943
2.389.974.656	15.041.079.638	15.265.878.813	154.452.080.844	5.553.045.219
89.571.085.350	84.744.529.516	124.194.496.476	128.239.149.215	128.984.040.004

No	Nama Perusahaan	Kode Perusahaan	DER				
			2012	2013	2014	2015	2016
1	Akbar Indomakmur Stimec Tbk	AIMS	0,0010	0,0199	0,0451	0,0445	0,0239
2	AKR Corporindo Tbk	AKRA	1,8001	1,7285	1,4814	1,0866	0,9606
3	Bintang Mitra Semestaraya Tbk	BMSR	0,8514	1,1541	1,6038	2,1628	2,3482
4	Colorpak Indonesia Tbk	CLPI	1,2112	1,2943	0,6753	0,4391	0,3237
5	Rimau Multi Putra Pratama Tbk	CMPP	0,3292	0,3880	0,5334	0,7873	0,7396

6	Enseval Putra Megatrading Tbk	EMPT	0,9195	0,8191	0,7439	0,6579	0,5340
7	FKS Multi Agro Tbk	FISH	6,4481	4,7275	2,8619	3,8829	2,1261
8	Intraco Penta Tbk	INTA	7,5278	14,3831	5,3145	7,3439	9,4019
9	Inter Delta Tbk	INTD	1,7890	1,2654	0,8750	0,5203	0,3681
10	Jaya Konstruksi Manggala Pratama Tbk	JKON	1,5184	1,1141	1,1803	0,9602	0,8209
11	Kobexindo Tractors Tbk	KOBX	2,6035	2,0693	2,1463	1,9478	2,0880
12	Perdana Bangun Pustaka Tbk	KONI	1,8753	3,3203	3,4915	3,9307	5,7768
13	Lautan Luas Tbk	LTLS	2,5771	2,2600	1,9975	2,3300	2,3700
14	Modern Internasional Tbk	MDRN	0,7574	0,8293	0,7679	0,9387	2,0721
15	Multi Indocitra Tbk	MICE	0,3838	0,2691	0,2497	0,3040	0,4124
16	Ancora Indonesia Resources Tbk	OKAS	3,7270	4,1864	5,5278	8,3314	14,1946
17	Millennium Pharmacon International Tbk	SDPC	2,6856	3,1061	3,3517	3,7144	4,1191
18	Tigaraksa Satria Tbk	TGKA	3,0706	2,8565	2,3746	2,1395	1,8456
19	Tira Austenite Tbk	TIRA	1,2318	1,5888	1,4374	1,6414	1,0059
20	Tunas Ridean Tbk	TURI	0,8732	0,7439	0,8404	0,8325	0,7635
21	United Tractors Tbk	UNTR	0,5573	0,6091	0,5629	0,5724	0,5014
22	Wahana Pronatural Tbk	WAPO	6,3278	6,6167	6,1402	0,5964	18,0697
23	Wicaksana	WICO					

	Overseas International Tbk		0,7227	0,9981	0,6502	0,6998	0,7759
--	----------------------------------	--	--------	--------	--------	--------	--------

Lampiran 4

Perhitungan SG pada Perusahaan Jasa Sub Sektor Perdagangan.

NA MA	2011	2012	2013	2014	2015	2016
AI MS	234.796.66 9.304	253.337.34 7.700	102.752.16 3.835	27.248.554 .912	152.500.00 0	464.827.40 0
		18.540.678. 396	- 150.585.18 3.865	- 75.503.608 .923	- 27.096.054 .912	- 312.327.40 0
AK RA	18.805.949 .694	21.673.954. 049	22.337.928 .480	22.468.327 .501	19.764.821 .141	15.212.590 .884
		2.868.004.3 55	663.974.43 1	130.399.02 1	- 2.703.506. 360	- 4.552.230. 257
BM SR	2.207.653. 025.157	2.253.792.4 19.520	2.192.652. 949.873	2.298.998. 800.229	1.622.695. 783.785	2.095.347. 052.223
		46.139.394. 363	- 61.139.469 .647	106.345.85 0.356	- 676.303.01 6.444	- 472.651.26 8.438
CLP I	624.700	629.757	744.134	757.057	634.355	649.071
		5.057	114.377	12.923	- 122.702	14.716
DSS A	590.134.04 5	629.229.55 9	606.817.88 6	599.631.08 5	760.258.71 1	712.054.90 4
		39.095.514	- 22.411.673	- 7.186.801	160.627.62 6	- 48.203.807 6
EP MT	10.610.084 .882.427	13.373.032. 803.518	15.623.239 .533.384	17.011.549 .906.297	17.476.102 .963.479	18.936.240 .950.891
		2.762.947.9 21.091	2.250.206. 729.866	1.388.310. 372.913	464.553.05 7.182	1.460.137. 987.412
FIS H	872.200.84 8	1.309.590.9 39	1.318.716. 014	1.243.238. 928	1.006.626. 552	906.028.89 8
				-	-	-

		437.390.091	9.125.075	75.477.086	236.612.376	100.597.654
INTA	3.000.323	2.592.824	2.570.668	1.671.141	1.324.062	1.506.890
		-407.499	-22.156	-899.527	-347.079	-182.828
INTD	110.055.233.674	102.511.227.113	106.044.685.755	93.817.217.955	85.862.318.532	73.938.540.229
		-7.544.006.561	3.533.458.642	12.227.467.800	7.954.899.423	-11.923.778.303
JKON	3.200.479.540	4.009.948.557	4.623.675.713	4.717.079.531	4.655.901.025	4.650.940.588
		809.469.017	613.727.156	93.403.818	61.178.506	-4.960.437
KOBX	149.459.969	131.774.450	82.888.105	74.788.374	47.770.052	42.323.109
		-17.685.519	-48.886.345	-8.099.731	-27.018.322	-5.446.943
KONIN	67.330,70	78.295,10	106.985,41	119.647,08	118.530,28	113.741,70
		10.964,40	28.690,31	12.661,67	1.116,80	-4.788,58
LTL	5.529.075	6.213.600	5.734.847	5.888.153	6.465.959	6.438.172
		684.525	-478.753	153.306	577.806	-27.787
MDRN	896.933	1.009.310	1.273.490	1.437.940	1.228.726	891.421
		112.377	264.180	164.450	209.214	-337.305
MIC	465.313.644.815	560.033.423.985	591.342.580.167	528.357.952.839	555.215.582.347	641.282.717.147
		94.719.779.170	31.309.156.182	-62.984.627.328	26.857.629.508	86.067.134.800
OKAS	136.240.477	180.847.036	199.357.718	183.405.709	160.859.900	101.327.506
		44.606.559	18.510.682	-15.952.009	-22.545.809	-59.532.394
SDP	973.210.720.803	1.172.974.792.982	1.310.244.154.883	1.437.667.562.629	1.707.613.430.187	1.970.114.275.524

		199.764.07 2.179	137.269.36 1.901	127.423.40 7.746	269.945.86 7.558	262.500.84 5.337
TG KA	6.472.677. 803.652	7.498.944.9 90.526	8.198.125. 734.406	9.463.005. 564.156	9.526.866. 332.670	9.614.723. 240.597
		1.026.267.1 86.874	699.180.74 3.880	1.264.879. 829.750	63.860.768 .514	87.856.907 .927
TIR A	296.926.96 6	278.539.03 3	259.066.26 5	279.488.42 7	253.898.50 4	259.541.34 7
		- 18.387.933	- 19.472.768	20.422.162	- 25.589.923	5.642.843
TU RI	8.297.532	9.963.157	11.013.736	11.026.638	10.157.265	12.453.772
		1.665.625	1.050.579	12.902	- 869.373	2.296.507
UN TR	55.052.562	55.953.915	51.012.385	53.141.768	49.347.479	45.539.238
		901.353	- 4.941.530	2.129.383	- 3.794.289	- 3.808.241
WA PO	20.729.587 .467	125.021.93 4.681	126.892.96 5.674	144.378.96 1.449	86.306.680 .432	119.680.39 8.651
		104.292.34 7.214	1.871.030. 993	17.485.995 .775	- 58.072.281 .017	33.373.718 .219
WI CO	400.150.50 9.487	406.693.82 5.018	426.102.14 8.038	506.052.82 0.458	602.300.58 0.192	858.320.10 5.733
		6.543.315.5 31	19.408.323 .020	79.950.672 .420	96.247.759 .734	256.019.52 5.541

No	Nama Perusahaan	Kode Perusahaan	SALES GROWTH				
			2012	2013	2014	2015	2016
1	Akbar Indomakmur Stimec Tbk	AIMS	0,0790	-0,5944	-0,7348	-0,9944	2,0480
2	AKR Corporindo Tbk	AKRA	0,1525	0,0306	0,0058	-0,1203	-0,2303
3	Bintang Mitra Semestaraya Tbk	BMSR	0,0209	-0,0271	0,0485	-0,2942	0,2913
4	Colorpak	CLPI	0,0081	0,1816	0,0174	-0,1621	0,0232

	Indonesia Tbk						
5	Rimau Multi Putra Pratama Tbk	CMPP	0,0662	-0,0356	-0,0118	0,2679	-0,0634
6	Enseval Putra Megatrading Tbk	EMPT	0,2604	0,1683	0,0889	0,0273	0,0836
7	FKS Multi Agro Tbk	FISH	0,5015	0,0070	-0,0572	-0,1903	-0,0999
8	Intraco Penta Tbk	INTA	0,1358	-0,0085	-0,3499	-0,2077	0,1381
9	Inter Delta Tbk	INTD	0,0685	0,0345	-0,1153	-0,0848	-0,1389
10	Jaya Konstruksi Manggala Pratama Tbk	JKON	0,2529	0,1531	0,0202	-0,0130	-0,0011
11	Kobexindo Tractors Tbk	KOBX	0,1183	-0,3710	-0,0977	-0,3613	-0,1140
12	Perdana Bangun Pustaka Tbk	KONI	0,1628	0,3664	0,1183	-0,0093	-0,0404
13	Lautan Luas Tbk	LTLS	0,1238	-0,0770	0,0267	0,0981	-0,0043
14	Modern Internasional Tbk	MDRN	0,1253	0,2617	0,1291	-0,1455	-0,2745
15	Multi Indocitra Tbk	MICE	0,2036	0,0559	-0,1065	0,0508	0,1550
16	Ancora Indonesia Resources Tbk	OKAS	0,3274	0,1170	0,0973	0,1878	0,1537
17	Millennium Pharmacon International Tbk	SDPC	0,2053	0,1170	0,0973	0,1878	0,1537
18	Tigaraksa Satria Tbk	TGKA	0,1586	0,0932	0,1543	0,0067	0,0092
19	Tira Austenite Tbk	TIRA	0,0619	-0,0699	0,0788	-0,0916	0,0222
20	Tunas Ridean Tbk	TURI	0,2007	0,1054	0,0012	-0,0788	0,2261
21	United Tractors Tbk	UNTR	0,0164	-0,0883	0,0417	-0,0714	-0,0772

22	Wahana Pronatural Tbk	WAPO	5,0311	0,0150	0,1378	-0,4022	0,3867
23	Wicaksana Overseas International Tbk	WICO	0,0164	0,0477	0,1876	0,1902	0,4251

Lampiran 5

Analisis Data

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	115	-.32	.54	.0261	.08490
DER	115	.00	18.07	2.3347	2.91397
PP	115	-.99	5.03	.0752	.54455
OATS	115	.00	1.00	.2957	.45833
OAGC	115	.00	1.00	.4000	.49204
Valid N (listwise)	115				

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
1		154.794	-.400
Step 0	2	154.793	-.405
	3	154.793	-.405

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 154.793

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	ROA	DER	PP	OATS
1	90.270	-1.374	-1.232	.075	-.245	2.871
2	85.106	-1.737	-2.510	.159	-.503	3.735
3	84.602	-1.824	-3.314	.192	-.645	4.080
4	84.593	-1.831	-3.455	.196	-.666	4.139
5	84.593	-1.831	-3.458	.196	-.667	4.141
6	84.593	-1.831	-3.458	.196	-.667	4.141

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 154.793

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

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	70.200	4	.000
Step 1 Block	70.200	4	.000
Model	70.200	4	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	84.593 ^a	.457	.618

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

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	11.885	8	.156

Classification Table^a

	Observed	Predicted		
		OAGC		Percentage Correct
		Opini Audit Non Going Concern	Opini Audit Going Concern	
Step 1	Opini Audit Non Going Concern	67	2	97.1
	Opini Audit Going Concern	13	33	71.7
	Overall Percentage			87.0

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	ROA	-3.458	4.833	.512	1	.474	.032
	DER	.196	.124	2.477	1	.116	1.216
	PP	-.667	.868	.590	1	.443	.513
	OATS	4.141	.798	26.954	1	.000	62.835
	Constant	-1.831	.454	16.275	1	.000	.160

a. Variable(s) entered on step 1: ROA, DER, PP, OATS.