

LAMPIRAN

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Lampiran 1

Hasil Perhitungan Profitabilitas (NPM)

Tekstil dan Garment 2012				
No	Nama Perusahaan	Laba	Penjualan	NPM
1	PT. Polychem Indonesia Tbk.	81237	4717669	0,017
2	PT. Argo Pantes Tbk.	-118970	1001453	-0,119
3	PT. Century Textile Industry Tbk.	-35221	275300	-0,128
4	PT. Eratex Djaya Tbk.	6196	467537	0,013
5	PT. Ever Shine Textile Tbk.	-41405	729405	-0,057
6	PT. Panasia Indo Resources Tbk.	3102	861164	0,004
7	PT. Indo Rama Synthetic Tbk.	9314	7204322	0,001
8	PT. Asia Pasifik Investama Tbk.	-126172	1519059	-0,083
9	PT. Pan Brothers Tbk.	90413	2698805	0,034
10	PT. Asia Pacific Fibers Tbk.	-310589	5807142	-0,053
11	PT. Sunson Textile Manufacturer Tbk.	-14137	554471	-0,025
12	PT. Star Petrochem Tbk.	569	204735	0,003
13	PT. Tifico Fiber Indonesia Tbk.	78188	3476585	0,022
14	PT. Trisula International Tbk.	44393	558887	0,079
15	PT. Nusantara Inti Corpora Tbk.	353	88466	0,004

Tekstil dan Garment 2013				
No	Nama Perusahaan	Laba	Penjualan	NPM
1	PT. Polychem Indonesia Tbk.	23673	6048170	0,004
2	PT. Argo Pantes Tbk.	81749	1327175	0,062
3	PT. Century Textile Industry Tbk.	-1357	373350	-0,004
4	PT. Eratex Djaya Tbk.	8593	682043	0,013
5	PT. Ever Shine Textile Tbk.	-79840	589732	-0,135
6	PT. Panasia Indo Resources Tbk.	-2168655	1057343	-2,051
7	PT. Indo Rama Synthetic Tbk.	19571	9077758	0,002
8	PT. Asia Pasifik Investama Tbk.	-49787	1900302	-0,026
9	PT. Pan Brothers Tbk.	128214	4168411	0,031
10	PT. Asia Pacific Fibers Tbk.	-368860	7015339	-0,053
11	PT. Sunson Textile Manufacturer Tbk.	-13228	573749	-0,023
12	PT. Star Petrochem Tbk.	569	274142	0,002
13	PT. Tifico Fiber Indonesia Tbk.	-112534	3648118	-0,031
14	PT. Trisula International Tbk.	48195	670291	0,072
15	PT. Nusantara Inti Corpora Tbk.	832	101886	0,008

Tekstil dan Garment 2014				
No	Nama Perusahaan	Laba	Penjualan	NPM
1	PT. Polychem Indonesia Tbk.	-307259	5584786	-0,055
2	PT. Argo Pantes Tbk.	-377232	1303532	-0,289
3	PT. Century Textile Industry Tbk.	3553	427986	0,008
4	PT. Eratex Djaya Tbk.	27961	676927	0,041
5	PT. Ever Shine Textile Tbk.	-79459	587167	-0,135
6	PT. Panasia Indo Resources Tbk.	-105481	1175464	-0,090
7	PT. Indo Rama Synthetic Tbk.	50225	9029558	0,006
8	PT. Asia Pasifik Investama Tbk.	-158271	2129058	-0,074
9	PT. Pan Brothers Tbk.	125699	4209950	0,030
10	PT. Asia Pacific Fibers Tbk.	-994087	6192900	-0,161
11	PT. Sunson Textile Manufacturer Tbk.	-12840	519855	-0,025
12	PT. Star Petrochem Tbk.	349	2286622	0,000
13	PT. Tifico Fiber Indonesia Tbk.	-57442	3499674	-0,016
14	PT. Trisula International Tbk.	35944	746829	0,048
15	PT. Nusantara Inti Corpora Tbk.	396	102448	0,004

Tekstil dan Garment 2015				
No	Nama Perusahaan	Laba	Penjualan	NPM
1	PT. Polychem Indonesia Tbk.	-354131	45566473	-0,008
2	PT. Argo Pantes Tbk.	-159947	663435	-0,241
3	PT. Century Textile Industry Tbk.	1282251	8728048	-0,147
4	PT. Eratex Djaya Tbk.	77203	1014000	0,076
5	PT. Ever Shine Textile Tbk.	-151371	542023	-0,279
6	PT. Panasia Indo Resources Tbk.	-355659	1401541	-0,254
7	PT. Indo Rama Synthetic Tbk.	148155	9996678	0,015
8	PT. Asia Pasifik Investama Tbk.	-263871	1891190	-0,140
9	PT. Pan Brothers Tbk.	126365	6135057	0,021
10	PT. Asia Pacific Fibers Tbk.	-260699	5717051	-0,046
11	PT. Sunson Textile Manufacturer Tbk.	-10462	506180	-0,021
12	PT. Star Petrochem Tbk.	307	258967	0,001
13	PT. Tifico Fiber Indonesia Tbk.	-23961	2706353	-0,009
14	PT. Trisula International Tbk.	37488	859743	0,044
15	PT. Nusantara Inti Corpora Tbk.	386	118260	0,003

Tekstil dan Garment 2016				
No	Nama Perusahaan	Laba	Penjualan	NPM
1	PT. Polychem Indonesia Tbk.	-386479	2632507	-0,147
2	PT. Argo Pantes Tbk.	-146292	469646	-0,311
3	PT. Century Textile Industry Tbk.	-6490	93061	-0,070
4	PT. Eratex Djaya Tbk.	20551	652707	0,031
5	PT. Ever Shine Textile Tbk.	48439	342147	0,142
6	PT. Panasia Indo Resources Tbk.	-299444	1188667	-0,252
7	PT. Indo Rama Synthetic Tbk.	20570	6496227	0,003
8	PT. Asia Pasifik Investama Tbk.	-184145	772404	-0,238
9	PT. Pan Brothers Tbk.	143317	4839919	0,030
10	PT. Asia Pacific Fibers Tbk.	-173413	3487781	-0,050
11	PT. Sunson Textile Manufacturer Tbk.	-3517	318337	-0,011
12	PT. Star Petrochem Tbk.	236	114081	0,002
13	PT. Tifico Fiber Indonesia Tbk.	37505	1814990	0,021
14	PT. Trisula International Tbk.	36190	710550	0,051
15	PT. Nusantara Inti Corpora Tbk.	472	694366	0,001

Lampiran 2

Hasil Perhitungan *Leverage* (DER)

Tekstil dan Garment 2012				
No	Nama Perusahaan	Total Hutang	Modal	DER
1	PT. Polychem Indonesia Tbk.	278808485	320029861	0,87
2	PT. Argo Pantes Tbk.	1588347551	221466284	7,17
3	PT. Century Textile Industry Tbk.	279462	21814	12,81
4	PT. Eratex Djaya Tbk.	346488931	86703314	4,00
5	PT. Ever Shine Textile Tbk.	424466	353626	1,20
6	PT. Panasia Indo Resources Tbk.	726955	635592	1,14
7	PT. Indo Rama Synthetic Tbk.	391661515	296344680	1,32
8	PT. Asia Pasifik Investama Tbk.	1864250	-60927	-30,60
9	PT. Pan Brothers Tbk.	1178597	824500	1,43
10	PT. Asia Pacific Fibers Tbk.	11614551	-7715102	-1,51
11	PT. Sunson Textile Manufacturer Tbk.	525337	284938	1,84
12	PT. Star Petrochem Tbk.	262466	489255	0,54
13	PT. Tifico Fiber Indonesia Tbk.	790932	2917991	0,27
14	PT. Trisula International Tbk.	123692	242556	0,51
15	PT. Nusantara Inti Corpora Tbk.	139475	240425	0,58

Tekstil dan Garment 2013				
No	Nama Perusahaan	Total Hutang	Modal	DER
1	PT. Polychem Indonesia Tbk.	2888339	3823113	0,76
2	PT. Argo Pantes Tbk.	2018115	326918	6,17
3	PT. Century Textile Industry Tbk.	345942	25643	13,49
4	PT. Eratex Djaya Tbk.	420389	124919	3,37
5	PT. Ever Shine Textile Tbk.	523678	357858	1,46
6	PT. Panasia Indo Resources Tbk.	1658609	720119	2,30
7	PT. Indo Rama Synthetic Tbk.	5232004	3564264	1,47
8	PT. Asia Pasifik Investama Tbk.	2199025	-103558	-21,23
9	PT. Pan Brothers Tbk.	1653814	1215433	1,36
10	PT. Asia Pacific Fibers Tbk.	14495682	-10158343	-1,43
11	PT. Sunson Textile Manufacturer Tbk.	530156	271710	1,95
12	PT. Star Petrochem Tbk.	259578	489824	0,53
13	PT. Tifico Fiber Indonesia Tbk.	829960	3499197	0,24
14	PT. Trisula International Tbk.	166702	282306	0,59
15	PT. Nusantara Inti Corpora Tbk.	217862	241257	0,90

Tekstil dan Garment 2014				
No	Nama Perusahaan	Total Hutang	Modal	DER
1	PT. Polychem Indonesia Tbk.	2128479	3667525	0,58
2	PT. Argo Pantes Tbk.	2083438	-269892	-7,72
3	PT. Century Textile Industry Tbk.	352612	30197	11,68
4	PT. Eratex Djaya Tbk.	417762	157966	2,64
5	PT. Ever Shine Textile Tbk.	573737	292362	1,96
6	PT. Panasia Indo Resources Tbk.	3607059	614638	5,87
7	PT. Indo Rama Synthetic Tbk.	5440399	3776674	1,44
8	PT. Asia Pasifik Investama Tbk.	2310084	-268780	-8,59
9	PT. Pan Brothers Tbk.	2012993	2544732	0,79
10	PT. Asia Pacific Fibers Tbk.	14709466	-11289861	-1,30
11	PT. Sunson Textile Manufacturer Tbk.	514794	258870	1,99
12	PT. Star Petrochem Tbk.	285745	490173	0,58
13	PT. Tifico Fiber Indonesia Tbk.	653869	3578284	0,18
14	PT. Trisula International Tbk.	214390	309510	0,69
15	PT. Nusantara Inti Corpora Tbk.	199074	241654	0,82

Tekstil dan Garment 2015				
No	Nama Perusahaan	Total Hutang	Modal	DER
1	PT. Polychem Indonesia Tbk.	2231419	3924671	0,57
2	PT. Argo Pantes Tbk.	2372943	-463843	-5,12
3	PT. Century Textile Industry Tbk.	29373214	2570918	11,43
4	PT. Eratex Djaya Tbk.	525523	251163	2,09
5	PT. Ever Shine Textile Tbk.	642170	190895	3,36
6	PT. Panasia Indo Resources Tbk.	3482406	1395962	2,49
7	PT. Indo Rama Synthetic Tbk.	7445932	4350773	1,71
8	PT. Asia Pasifik Investama Tbk.	2512252	-567926	-4,42
9	PT. Pan Brothers Tbk.	3326911	3163813	1,05
10	PT. Asia Pacific Fibers Tbk.	16971369	-13563686	-1,25
11	PT. Sunson Textile Manufacturer Tbk.	477793	244091	1,96
12	PT. Star Petrochem Tbk.	239345	489676	0,49
13	PT. Tifico Fiber Indonesia Tbk.	434492	4182769	0,10
14	PT. Trisula International Tbk.	245138	329208	0,74
15	PT. Nusantara Inti Corpora Tbk.	217565	242974	0,90

Tekstil dan Garment 2016				
No	Nama Perusahaan	Total Hutang	Modal	DER
1	PT. Polychem Indonesia Tbk.	1985192	3077626	0,65
2	PT. Argo Pantes Tbk.	2256490	-557633	-4,05
3	PT. Century Textile Industry Tbk.	403376	27394	14,72
4	PT. Eratex Djaya Tbk.	432600	263287	1,64
5	PT. Ever Shine Textile Tbk.	411786	217727	1,89
6	PT. Panasia Indo Resources Tbk.	3487897	1276348	2,73
7	PT. Indo Rama Synthetic Tbk.	7161039	3898451	1,84
8	PT. Asia Pasifik Investama Tbk.	2470779	-729221	-3,39
9	PT. Pan Brothers Tbk.	3442203	2937272	1,17
10	PT. Asia Pacific Fibers Tbk.	15297847	-12201848	-1,25
11	PT. Sunson Textile Manufacturer Tbk.	362031	240575	1,50
12	PT. Star Petrochem Tbk.	208055	489912	0,42
13	PT. Tifico Fiber Indonesia Tbk.	321447	3746834	0,09
14	PT. Trisula International Tbk.	229061	357052	0,64
15	PT. Nusantara Inti Corpora Tbk.	193689	243792	0,79

Lampiran 3

Hasil Perhitungan Ukuran Perusahaan (Ln Total Aset)

Tekstil dan Garment 2012			
No	Nama Perusahaan	Total Aktiva	Ln Total Asset
1	PT. Polychem Indonesia Tbk.	5791365644166	29,39
2	PT. Argo Pantas Tbk.	1809813835000	28,22
3	PT. Century Textile Industry Tbk.	301276432000	26,43
4	PT. Eratex Djaya Tbk.	433414874111	26,79
5	PT. Ever Shine Textile Tbk.	778091918070	27,38
6	PT. Pania Indo Resources Tbk.	1362546557862	27,94
7	PT. Indo Rama Synthetic Tbk.	6653020006195	29,53
8	PT. Asia Pasifik Investama Tbk.	1803323308102	28,22
9	PT. Pan Brothers Tbk.	2003097631825	28,33
10	PT. Asia Pacific Fibers Tbk.	3899449653970	28,99
11	PT. Sunson Textile Manufacturer Tbk.	810275583968	27,42
12	PT. Star Petrochem Tbk.	751720620157	27,35
13	PT. Tifico Fiber Indonesia Tbk.	3835493850000	28,98
14	PT. Trisula International Tbk.	366248271960	26,63
15	PT. Nusantara Inti Corpora Tbk.	379900742389	26,66

Tekstil dan Garment 2013			
No	Nama Perusahaan	Total Aset	Ln Total Asset
1	PT. Polychem Indonesia Tbk.	6838178361435	29,55
2	PT. Argo Pantas Tbk.	2345032586000	28,48
3	PT. Century Textile Industry Tbk.	371585155757	26,64
4	PT. Eratex Djaya Tbk.	749402740231	27,34
5	PT. Ever Shine Textile Tbk.	897739413345	27,52
6	PT. Pania Indo Resources Tbk.	2378728273722	28,50
7	PT. Indo Rama Synthetic Tbk.	8796268120885	29,81
8	PT. Asia Pasifik Investama Tbk.	2095467423419	28,37
9	PT. Pan Brothers Tbk.	2869248142506	28,69
10	PT. Asia Pacific Fibers Tbk.	4308706723356	29,09
11	PT. Sunson Textile Manufacturer Tbk.	801866397035	27,41
12	PT. Star Petrochem Tbk.	749402740231	27,34
13	PT. Tifico Fiber Indonesia Tbk.	4521218012500	29,14
14	PT. Trisula International Tbk.	475381602732	26,89
15	PT. Nusantara Inti Corpora Tbk.	459118935528	26,85

Tekstil dan Garment 2014			
No	Nama Perusahaan	Total Aset	Ln Total Asset
1	PT. Polychem Indonesia Tbk.	5796935811090	29,39
2	PT. Argo Pantas Tbk.	1822880025000	28,23
3	PT. Century Textile Industry Tbk.	382809045592	26,67
4	PT. Eratex Djaya Tbk.	775917827931	27,38
5	PT. Ever Shine Textile Tbk.	866377567560	27,49
6	PT. Pania Indo Resources Tbk.	4221696886907	29,07
7	PT. Indo Rama Synthetic Tbk.	9217073160600	29,85
8	PT. Asia Pasifik Investama Tbk.	2041304000000	28,34
9	PT. Pan Brothers Tbk.	4557725002313	29,15
10	PT. Asia Pacific Fibers Tbk.	3420704587320	28,86
11	PT. Sunson Textile Manufacturer Tbk.	773663346934	27,37
12	PT. Star Petrochem Tbk.	775917827931	27,38
13	PT. Tifico Fiber Indonesia Tbk.	4253932825000	29,08
14	PT. Trisula International Tbk.	521920090728	26,98
15	PT. Nusantara Inti Corpora Tbk.	440522832644	26,81

Tekstil dan Garment 2015			
No	Nama Perusahaan	Total Aset	Ln Total Asset
1	PT. Polychem Indonesia Tbk.	5793201129976	29,39
2	PT. Argo Pantas Tbk.	1860776786220	28,25
3	PT. Century Textile Industry Tbk.	412319919550	26,75
4	PT. Eratex Djaya Tbk.	383971054206	26,67
5	PT. Ever Shine Textile Tbk.	784070774220	27,39
6	PT. Pania Indo Resources Tbk.	4878367904152	29,22
7	PT. Indo Rama Synthetic Tbk.	11796705151296	30,10
8	PT. Asia Pasifik Investama Tbk.	2512252000000	28,55
9	PT. Pan Brothers Tbk.	6490724112141	29,50
10	PT. Asia Pacific Fibers Tbk.	3207271780620	28,80
11	PT. Sunson Textile Manufacturer Tbk.	721884167684	27,31
12	PT. Star Petrochem Tbk.	729020553284	27,31
13	PT. Tifico Fiber Indonesia Tbk.	4500388077390	29,14
14	PT. Trisula International Tbk.	574346433075	27,08
15	PT. Nusantara Inti Corpora Tbk.	460539382206	26,86

Tekstil dan Garment 2016			
No	Nama Perusahaan	Total Aset	Ln Total Aset
1	PT. Polychem Indonesia Tbk.	5118971543202	29,26
2	PT. Argo Pantes Tbk.	1659426516438	28,14
3	PT. Century Textile Industry Tbk.	430770302452	26,79
4	PT. Eratex Djaya Tbk.	392941435614	26,70
5	PT. Ever Shine Textile Tbk.	664186651832	27,22
6	PT. Panasia Indo Resources Tbk.	4743579758123	29,19
7	PT. Indo Rama Synthetic Tbk.	11059490408485	30,03
8	PT. Asia Pasifik Investama Tbk.	2544730000000	28,57
9	PT. Pan Brothers Tbk.	6379475187006	29,48
10	PT. Asia Pacific Fibers Tbk.	3105724896976	28,76
11	PT. Sunson Textile Manufacturer Tbk.	670963993715	27,23
12	PT. Star Petrochem Tbk.	690187353961	27,26
13	PT. Tifico Fiber Indonesia Tbk.	4604148452556	29,16
14	PT. Trisula International Tbk.	639701164511	27,18
15	PT. Nusantara Inti Corpora Tbk.	432913180372	26,79

Lampiran 4

Opini Audit Tahun Sebelumnya

No	Nama Perusahaan	2011	2012	2013	2014	2015
1	PT. Polychem Indonesia Tbk.	0	0	0	0	0
2	PT. Argo Pantes Tbk.	1	1	1	1	1
3	PT. Century Textile Industry Tbk.	0	0	0	0	0
4	PT. Eratex Djaya Tbk.	1	0	0	0	0
5	PT. Ever Shine Textile Tbk.	0	0	1	0	1
6	PT. Panasia Indo Resources Tbk.	0	0	0	1	1
7	PT. Indo Rama Synthetic Tbk.	0	0	0	0	0
8	PT. Asia Pasifik Investama Tbk.	1	1	1	1	1
9	PT. Pan Brothers Tbk.	0	1	1	1	1
10	PT. Asia Pacific Fibers Tbk.	1	1	1	1	1
11	PT. Sunson Textile Manufacturer Tbk.	0	1	1	1	1
12	PT. Star Petrochem Tbk.	0	0	0	0	0
13	PT. Tifico Fiber Indonesia Tbk.	0	1	0	0	0
14	PT. Trisula International Tbk.	0	1	1	1	1
15	PT. Nusantara Inti Corpora Tbk.	0	0	0	1	0

Lampiran 5

Opini Audit *Going Concern*

No	Nama Perusahaan	2012	2013	2014	2015	2016
1	PT. Polychem Indonesia Tbk.	0	0	0	0	0
2	PT. Argo Pantes Tbk.	1	1	1	1	1
3	PT. Century Textile Industry Tbk.	0	0	0	0	0
4	PT. Eratex Djaya Tbk.	0	0	0	0	0
5	PT. Ever Shine Textile Tbk.	0	1	0	1	0
6	PT. Panasia Indo Resources Tbk.	0	0	1	1	1
7	PT. Indo Rama Synthetic Tbk.	0	0	0	0	0
8	PT. Asia Pasifik Investama Tbk.	1	1	1	1	1
9	PT. Pan Brothers Tbk.	1	1	1	1	1
10	PT. Asia Pacific Fibers Tbk.	1	1	1	1	1
11	PT. Sunson Textile Manufacturer Tbk.	1	1	1	1	1
12	PT. Star Petrochem Tbk.	0	0	0	0	1
13	PT. Tifico Fiber Indonesia Tbk.	1	0	0	0	0
14	PT. Trisula International Tbk.	1	1	1	1	1
15	PT. Nusantara Inti Corpora Tbk.	0	0	1	0	0

Lampiran 6

Hasil Analisis Data

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NPM	75	-.31	.14	-.0409	.09489
DER	75	-30.60	23.69	.9715	6.41623
U.P	75	301276432000.00	11796705151296.00	2636650859563.5996	2661962672571.47850
OATS	75	.00	1.00	.4533	.50117
OAGC	75	.00	1.00	.5067	.50332
Valid N (listwise)	75				

Overall Model Fit (Block Awal)

Iteration History^{a,b,c}

-2 Log likelihood	Coefficients	
	Constant	
103.959	.027	
103.959	.027	

- Constant is included in the model.
- Initial -2 Log Likelihood: 103.959
- Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

Overall Model Fit (Block Akhir)

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	NPM	DER	U.P	OATS
1	65.017	2.470	-2.131	.006	-.134	2.716
2	63.400	4.413	-3.545	.012	-.213	3.361
Step 1 3	63.356	4.820	-3.873	.015	-.229	3.480
4	63.356	4.831	-3.884	.015	-.230	3.484
5	63.356	4.831	-3.884	.015	-.230	3.484

- Method: Enter
- Constant is included in the model.
- Initial -2 Log Likelihood: 103.959
- Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Uji Ketepatan Prediksi

Classification Table^a

	Observed	Predicted		
		OAGC		Percentage Correct
		Opini Audit Non Going Concern	Opini Audit Going Concern	
Step 1	Opini Audit Non Going Concern	33	4	89.2
	Opini Audit Going Concern	8	30	78.9
	Overall Percentage			84.0

- The cut value is .500

Uji Omnibus (Uji Simultan)

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1	40.602	4	.000
Block	40.602	4	.000
Model	40.602	4	.000

Uji Wald (Uji Parsial)

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
NPM	-3.884	3.436	1.278	1	.258	.021
DER	.015	.055	.071	1	.790	1.015
U.P	-.230	.323	.507	1	.476	.795
OATS	3.484	.683	26.018	1	.000	32.589
Constant	4.831	9.036	.286	1	.593	125.351

a. Variable(s) entered on step 1: NPM, DER, U.P, OATS.

Nagelkerke R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	63.356 ^a	.418	.557

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Goodness Of Lemeshow's Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8.376	7	.301

Contingency Table for Hosmer and Lemeshow Test

	OAGC = Opini Audit Non Going Concern		OAGC = Opini Audit Going Concern		Total
	Observed	Expected	Observed	Expected	
Step 1 1	6	7.062	2	.938	8
2	6	6.808	2	1.192	8
3	6	6.536	2	1.464	8
4	8	6.348	0	1.652	8
5	7	5.666	1	2.334	8
6	3	1.781	5	6.219	8
7	1	1.086	7	6.914	8
8	0	.887	8	7.113	8
9	0	.826	11	10.174	11

OATS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Opini Audit Non Going Concern	41	54.7	54.7	54.7
Opini Audit Going Concern	34	45.3	45.3	100.0
Total	75	100.0	100.0	

OAGC

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Opini Audit Non Going Concern	37	49.3	49.3	49.3
Opini Audit Going Concern	38	50.7	50.7	100.0
Total	75	100.0	100.0	