

LAMPIRAN-LAMPIRAN

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Lampiran 1

**Daftar Nama Sampel Perusahaan Tekstil dan Garment
yang terdaftar di Bursa Efek Indonesia Tahun 2012-2016**

No	Kode	Nama Perusahaan
1	ADMG	PT. Polychem Indonesia Tbk
2	ARGO	PT. Argo Pantes Tbk
3	CNTX	PT. Centex Tbk
4	ERTX	PT. Eratex Djaya Tbk
5	ESTI	PT. Ever Shine Textile Industry Tbk
6	HDTX	PT. Pansia 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	UNIT	PT. Nusantara Inti Corpora Tbk

Lampiran 2

Profitabilitas (ROA) (X1)

Textile Dan Garment 2012				
No.	Nama perusahaan	Laba Bersih Setelah Pajak	Total asset	Jumlah
1	ADMG	8,400,946	598,838,346	0.014028738
2	ARGO	-138,823,526	1,809,813,835	-0.07670597
3	CNTX	-3,642,292	31,155,757	-0.116905906
4	ERTX	11,258,196	433,414,874	0.025975564
5	ESTI	-4,666,657	80,464,521	-0.057996455
6	HDTX	3,102,049,511	1,362,546,557,862	0.002276656
7	INDR	4,585,234	688,006,195	0.006664524
8	MYTX	-1.24715E+11	1.80332E+12	-0.069158521
9	PBRX	1.42527E+11	2.0031E+12	0.071153518
10	POLY	-32118811	403252291	-0.07964942
11	RICY	16978453067	8.42499E+11	0.020152498
12	SSTM	-14137186803	8.10276E+11	-0.017447381
13	STAR	920838273	7.51721E+11	0.001224974
14	TFCO	8,085,619	383,549,385	0.021081038
15	UNIT	352726678	3.79901E+11	0.000928471

Textile Dan Garment 2013				
No.	Nama Perusahaan	Laba Bersih Setelah Pajak	Total Asset	Jumlah
1	ADMG	-611983	560736233	-0.001091392
2	ARGO	105451353	2345032586	0.044967969
3	CNTX	-113377	31045592	-0.003651952
4	ERTX	697612	45560734	0.015311694
5	ESTI	-6670600	73651605	-0.090569649
6	HDTX	-2.18655E+11	2.37873E+12	-0.091920757
7	INDR	4,088,059	734,920,885	0.005562584
8	MYTX	-61110602174	2.09547E+12	-0.029163232
9	PBRX	10488760	233842506	0.04485395
10	POLY	-30061931	353491404	-0.085042891
11	RICY	8,720,546,988	1,109,865,329,758	0.007857302
12	SSTM	-13,228,135,718	801,866,397,035	-0.016496683
13	STAR	569455861	7.49403E+11	0.00075988
14	TFCO	-9402083	361697441	-0.025994331
15	UNIT	831855726	4.59119E+11	0.001811852

Textile Dan Garment 2014				
No.	Nama Perusahaan	Lab Bersih Setelah Pajak	Total Asset	Jumlah
1	ADMG	-24,505,918	466,066,555	-0.052580297
2	ARGO	-30,333,897	145,830,402	-0.208008046
3	CNTX	285,716	30,782,295	0.009281829
4	ERTX	2,294,283	46,296,273	0.049556538
5	ESTI	-6,389,449	69,644,499	-0.091743771
6	HDTX	-105,481,256,786	4,221,696,886,907	-0.024985512
7	INDR	6,761,846	741,160,600	0.009123321
8	MYTX	-165,223	2,041,304	-0.080939929
9	PBRX	10,082,632	366,494,477	0.027511007
10	POLY	-79,936,218	274,976,253	-0.290702259
11	RICY	15,111,531,641	1,170,752,424,106	0.012907538
12	SSTM	-12,840,297,828	773,663,346,934	-0.016596751
13	STAR	348,916,778	775,917,827,931	0.000449683
14	TFCO	-4,619,033	340,314,626	-0.013572831
15	UNIT	396,296,296	440,727,374,151	0.000899187

Textile Dan Garment 2015				
No.	Nama Perusahaan	Lab Bersih Setelah Pajak	Total Asset	Jumlah
1	ADMG	-24161214	420010232	-0.057525299
2	ARGO	-11021625	130251770	-0.084617852
3	CNTX	1275137	31944132	0.039917723
4	ERTX	5,344,465	52990761	0.100856544
5	ESTI	-10485191	56837316	-0.184477237
6	HDTX	-356310795	4878367904	-0.073038935
7	INDR	13,326,426	804,851,296	0.016557625
8	MYTX	-296054	1944326	-0.152265618
9	PBRX	10530764	442841222	0.023779999
10	POLY	-16,382,755	232,495,236	-0.070464906
11	RICY	12,382,694,616	1,198,193,867,892	0.010334467
12	SSTM	-14,039,767,615	721,884,167,684	-0.019448782
13	STAR	306885570	7.29021E+11	0.000420956
14	TFCO	-1288345	315020865	-0.004089713
15	UNIT	731817838	4.60539E+11	0.001589045

Textile Dan Garment 2016				
No.	Nama Perusahaan	Laba Bersih Setelah Pajak	Total Asset	Jumlah
1	ADMG	-22309190	380847522	-0.058577748
2	ARGO	-25,344,751	116157533	-0.218192917
3	CNTX	-1375404	38524376	-0.035702175
4	ERTX	2,865,261	52,658,997	0.054411614
5	ESTI	3127492	49433362	0.063266828
6	HDTX	-397374726	4743579758	-0.083771065
7	INDR	2,457,905	846,568,485	0.002903374
8	MYTX	-357047	1,619,757	-0.220432448
9	PBRX	12,725,088	519,506,767	0.024494557
10	POLY	-12,159,436	231,149,516	-0.052604203
11	RICY	13,280,003,916	1,288,683,925,066	0.01030509
12	SSTM	-15,208,057,912	670,963,993,715	-0.022665982
13	STAR	349942437	6.90187E+11	0.000507025
14	TFCO	6239138	322283946	0.019359134
15	UNIT	812506093	4.32913E+11	0.001876834

Lampiran 3

Ukuran Perusahaan (Ln Penjualan) (X2)

Textile Dan Garment 2012			
No	Nama Perusahaan	Penjualan Bersih	Ln Total Penjualan
1	ADMG	487866446	20.00555225
2	ARGO	1001452918	20.7247177
3	CNTX	28469537	17.1643452
4	ERTX	467537138	19.96298934
5	ESTI	75429657	18.13871108
6	HDTX	8.61164E+11	27.48155105
7	INDR	745,017,744	20.42891859
8	MYTX	1.51906E+12	28.0491123
9	PBRX	2.6988E+12	28.62383007
10	POLY	599330876	20.21132438
11	RICY	7.49973E+11	27.34330265
12	SSTM	5.54471E+11	27.04128113
13	STAR	2.04735E+11	26.04498413
14	TFCO	359522757	19.70028803
15	UNIT	88465983753	25.20588395

Textile Dan Garment 2013			
No	Nama Perusahaan	Penjualan Bersih	Ln Total Penjualan
1	ADMG	505319535	20.04070153
2	ARGO	1327175078	21.00631852
3	CNTX	31193122	17.25570818
4	ERTX	56984140	17.85828354
5	ESTI	49271615	17.71285871
6	HDTX	1.05734E+12	27.68678028
7	INDR	758,439,121	20.44677309
8	MYTX	1.9003E+12	28.27303368
9	PBRX	339723836	19.6436436
10	POLY	565142440	20.15258836
11	RICY	984,185,102,135	27.61507983
12	SSTM	573,748,747,725	27.07545742
13	STAR	2.74142E+11	26.33691109
14	TFCO	304797227	19.53515728
15	UNIT	1.01886E+11	25.34712248

Textile Dan Garment 2014			
No	Nama Perusahaan	Penjualan Bersih	Ln Total Penjualan
1	ADMG	449082197	19.9227165
2	ARGO	104819253	18.46774802
3	CNTX	34415061	17.35400485
4	ERTX	54,432,884	17.81247901
5	ESTI	47215086	17.67022402
6	HDTX	1.17546E+12	27.79268438
7	INDR	726,082,150	20.40317372
8	MYTX	2129058	14.57119019
9	PBRX	338529242	19.64012103
10	POLY	493,567,021	20.01716922
11	RICY	1.18544E+12	27.80113815
12	SSTM	5.19855E+11	26.97681511
13	STAR	2.28622E+11	26.15533594
14	TFCO	281414730	19.45534005
15	UNIT	1.02448E+11	25.35262162

Textile Dan Garment 2015			
No	Nama Perusahaan	Penjualan Bersih	Ln Total Penjualan
1	ADMG	310873522	19.55489671
2	ARGO	45264061	17.62802392
3	CNTX	32937778	17.31013082
4	ERTX	69,181,934	18.05225032
5	ESTI	36980479	17.42590074
6	HDTX	1401541455	21.06083851
7	INDR	682,041,230	20.34060067
8	MYTX	1891190	14.45271682
9	PBRX	418575192	19.8523671
10	POLY	387,053,770	19.77407418
11	RICY	1,111,051,293,008	27.73632779
12	SSTM	5.0618E+11	26.95015916
13	STAR	2.58967E+11	26.27996775
14	TFCO	184645789	19.03394989
15	UNIT	1.1826E+11	25.49615262

Textile Dan Garment 2016			
No	Nama Perusahaan	Penjualan Bersih	Ln Total Penjualan
1	ADMG	279954690	19.45013833
2	ARGO	48669832	17.70056993
3	CNTX	32069611	17.28341944
4	ERTX	70,555,051	18.07190383
5	ESTI	35164569	17.37554957
6	HDTX	1647106585	21.222286
7	INDR	691,758,965	20.35474814
8	MYTX	1296753	14.07537401
9	PBRX	482,204,159	19.99387815
10	POLY	355748940	19.68973582
11	RICY	1,221,519,096,811	27.83111636
12	SSTM	4.36691E+11	26.80249215
13	STAR	1.29481E+11	25.58679699
14	TFCO	186376830	19.04328115
15	UNIT	1.0411E+11	25.36871215

Lampiran 4

Opini Audit Tahun Sebelumnya (X3)

Data OATS No	Nama Perusahaan	Tahun				
		2011	2012	2013	2014	2015
1	ADMG	0	0	0	0	0
2	ARGO	1	1	1	1	1
3	CNTX	0	0	0	0	0
4	ERTX	1	0	0	0	0
5	ESTI	0	1	1	0	1
6	HDTX	0	0	0	1	1
7	INDR	0	0	1	1	1
8	MYTX	1	1	1	1	1
9	PBRX	0	1	1	1	1
10	POLY	1	1	1	1	1
11	RICY	0	0	0	0	0
12	SSTM	1	1	1	1	1
13	STAR	0	0	0	0	0
14	TFCO	0	1	0	0	0
15	UNIT	0	0	0	1	0

Lampiran 5

Opini Audit *Going Concern* (Y)

Data OAGC No	Nama Perusahaan	Tahun				
		2012	2013	2014	2015	2016
1	ADMG	0	0	0	0	0
2	ARGO	1	1	1	1	1
3	CNTX	0	0	0	0	0
4	ERTX	0	0	0	0	0
5	ESTI	1	1	0	1	0
6	HDTX	0	0	1	1	1
7	INDR	0	1	1	1	0
8	MYTX	1	1	1	1	1
9	PBRX	1	1	1	1	1
10	POLY	1	1	1	1	1
11	RICY	0	0	0	0	0
12	SSTM	1	1	1	1	1
13	STAR	0	0	0	0	1
14	TFCO	1	0	0	0	0
15	UNIT	0	0	0	1	0

Lampiran 6

Perhitungan Profitabilitas, Ukuran perusahaan, dan Opini Audit Tahun Sebelumnya terhadap Opini Audit *Going Concern*.

Tahun	No	Nama Perusahaan	OAGC	ROA	UP	OATS
2012	1	ADMG	0	0.014028738	20.00555225	0
	2	ARGO	1	-0.07670597	20.7247177	1
	3	CNTX	0	-0.116905906	17.1643452	0
	4	ERTX	0	0.025975564	19.96298934	1
	5	ESTI	1	-0.057996455	18.13871108	0
	6	HDTX	0	0.002276656	27.48155105	0
	7	INDR	0	0.006664524	20.42891859	0
	8	MYTX	1	-0.069158521	28.0491123	1
	9	PBRX	1	0.071153518	28.62383007	0
	10	POLY	1	-0.07964942	20.21132438	1
	11	RICY	0	0.020152498	27.34330265	0
	12	SSTM	1	-0.017447381	27.04128113	1
	13	STAR	0	0.001224974	26.04498413	0
	14	TFCO	1	0.021081038	19.70028803	0
	15	UNIT	0	0.000928471	25.20588395	0
2013	1	ADMG	0	-0.001091392	20.04070153	0
	2	ARGO	1	0.044967969	21.00631852	1
	3	CNTX	0	-0.003651952	17.25570818	0
	4	ERTX	0	0.015311694	17.85828354	0
	5	ESTI	1	-0.090569649	17.71285871	1
	6	HDTX	0	-0.091920757	27.68678028	0
	7	INDR	1	0.005562584	20.44677309	0
	8	MYTX	1	-0.029163232	28.27303368	1
	9	PBRX	1	0.04485395	19.6436436	1
	10	POLY	1	-0.085042891	20.15258836	1
	11	RICY	0	0.007857302	27.61507983	0
	12	SSTM	1	-0.016496683	27.07545742	1
	13	STAR	0	0.00075988	26.33691109	0
	14	TFCO	0	-0.025994331	19.53515728	1
	15	UNIT	0	0.001811852	25.34712248	0

Lanjutan...

Tahun	No	Nama Perusahaan	OAGC	ROA	UP	OATS
2014	1	ADMG	0	-0.052580297	19.9227165	0
	2	ARGO	1	-0.208008046	18.46774802	1
	3	CNTX	0	0.009281829	17.35400485	0
	4	ERTX	0	0.049556538	17.81247901	0
	5	ESTI	0	-0.091743771	17.67022402	1
	6	HDTX	1	-0.024985512	27.79268438	0
	7	INDR	1	0.009123321	20.40317372	1
	8	MYTX	1	-0.080939929	14.57119019	1
	9	PBRX	1	0.027511007	19.64012103	1
	10	POLY	1	-0.290702259	20.01716922	1
	11	RICY	0	0.012907538	27.80113815	0
	12	SSTM	1	-0.016596751	26.97681511	1
	13	STAR	0	0.000449683	26.15533594	0
	14	TFCO	0	-0.013572831	19.45534005	0
	15	UNIT	0	0.000899187	25.35262162	0
2015	1	ADMG	0	-0.057525299	19.55489671	0
	2	ARGO	1	-0.084617852	17.62802392	1
	3	CNTX	0	0.039917723	17.31013082	0
	4	ERTX	0	0.100856544	18.05225032	0
	5	ESTI	1	-0.184477237	17.42590074	0
	6	HDTX	1	-0.073038935	21.06083851	1
	7	INDR	1	0.016557625	20.34060067	1
	8	MYTX	1	-0.152265618	14.45271682	1
	9	PBRX	1	0.023779999	19.8523671	1
	10	POLY	1	-0.070464906	19.77407418	1
	11	RICY	0	0.010334467	27.73632779	0
	12	SSTM	1	-0.019448782	26.95015916	1
	13	STAR	0	0.000420956	26.27996775	0
	14	TFCO	0	-0.004089713	19.03394989	0
	15	UNIT	1	0.001589045	25.49615262	1

Lanjutan ...

Tahun	No	Nama Perusahaan	OAGC	ROA	UP	OATS
2016	1	ADMG	0	-0.058577748	19.45013833	0
	2	ARGO	1	-0.218192917	17.70056993	1
	3	CNTX	0	-0.035702175	17.28341944	0
	4	ERTX	0	0.054411614	18.07190383	0
	5	ESTI	0	0.063266828	17.37554957	1
	6	HDTX	1	-0.083771065	21.222286	1
	7	INDR	0	0.002903374	20.35474814	1
	8	MYTX	1	-0.220432448	14.07537401	1
	9	PBRX	1	0.024494557	19.99387815	1
	10	POLY	1	-0.052604203	19.68973582	1
	11	RICY	0	0.01030509	27.83111636	0
	12	SSTM	1	-0.022665982	26.80249215	1
	13	STAR	1	0.000507025	25.58679699	0
	14	TFCO	0	0.019359134	19.04328115	0
	15	UNIT	0	0.001876834	25.36871215	0

Lampiran 7

Hasil *Output* SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	75	-.29	.10	-.0282	.07092
UP	75	1296753.00	2698804647288	249120117030.	508207845233.
OATS	75	.00	1.00	.4667	.50225
OAGC	75	.00	1.00	.4933	.50332
Valid N (listwise)	75				

Opini Audit Tahun Sebelumnya

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Opini Audit Non Going Concern	40	53.3	53.3	53.3
Valid Opini Audit Going Concern	35	46.7	46.7	100.0
Total	75	100.0	100.0	

Opini Audit Going Concern

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

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	2.738	7	.908

Menilai Keseluruhan Model

-2 Log Likelihood Awal

Block 0

Iteration History^{a,b,c}

Iteration		-2Log likelihood	Coefficients
			Constant
Step 0	1	103.959	-.027
	2	103.959	-.027

Sumber : *Output* SPSS 21

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 103.959

c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

Menilai Keseluruhan Model

-2 Log Likelihood Akhir

Block 1

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

Iteration		-2Log likelihood	Coefficients			
			Constant	ROA	UP	OATS
Step 1	1	63.093	-2.655	-5.487	.059	2.549
	2	60.306	-4.023	-10.471	.105	3.155
	3	60.097	-4.518	-12.527	.123	3.345
	4	60.095	-4.569	-12.730	.125	3.367
	5	60.095	-4.570	-12.732	.125	3.367
	6	60.095	-4.570	-12.732	.125	3.367

Sumber : *Output* SPSS 21

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 103.959

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

Uji Simultan

Omnibus Tests of Model Coefficients

		Chi-square	Df	Sig.
Step 1	Step	43.863	3	.000
	Block	43.863	3	.000
	Model	43.863	3	.000

**Uji Wald
Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ROA	-12.732	6.168	4.261	1	.039	.000
	UP	.125	.092	1.854	1	.173	1.133
	OATS	3.367	.719	21.940	1	.000	28.988
	Constant	-4.570	2.220	4.237	1	.040	.010

Sumber : *Output SPSS 21*

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

Nagelkerke R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	60.095 ^a	.443	.590

Sumber : *Output SPSS 21*

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

Matriks Klasifikasi

Classification Table^a

	Observed	Predicted		
		OAGC		Percentage Correct
		Opini Audit Non Going Concern	Opini Audit Going Concern	
Step 1	Opini Audit Non Going Concern	32	6	84.2
	Opini Audit Going Concern	7	30	81.1
	Overall Percentage			82.7

Sumber : *Output SPSS 21*

a. The cut value is .500

Regresi Logistik BINARY
Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ROA	-12.732	6.168	4.261	1	.039	.000
	UP	.125	.092	1.854	1	.173	1.133
	OATS	3.367	.719	21.940	1	.000	28.988
	Constant	-4.570	2.220	4.237	1	.040	.010

Sumber : *Output SPSS 21*

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