

## LAMPIRAN - LAMPIRAN

Lampiran 1 : Daftar nama sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2015

Lampiran 2 : Nama KAP Perusahaan Manufaktur Tahun 2015

Lampiran 3 : Ukuran Perusahaan Manufaktur Tahun 2015

Lampiran 4 : Pertumbuhan Perusahaan Manufaktur Tahun 2015

Lampiran 5 : Kualitas Audit Perusahaan Manufaktur Tahun 2015

Lampiran 6 : Opini Audit *Going Concern* Perusahaan Manufaktur Tahun 2015

Lampiran 7 : Perhitungan Ukuran Perusahaan, Pertumbuhan Perusahaan, dan Kualitas Audit terhadap Opini Audit *Going Concern*

Lampiran 8 : Analisis Data

## Lampiran 1

Daftar nama sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2015

No.	Kode	Nama Perusahaan
1.	INTP	PT. Indocement Tunggul Prakarsa Tbk.
2.	SMBR	PT. Semen Baturaja (Persero) Tbk.
3.	SMCB	PT. Holcim Indonesia Tbk.
4.	SMGR	PT. Semen Indonesia (Persero) Tbk.
5.	WTON	PT. Wijaya Karya Beton Tbk.
6.	AMFG	PT. Asahimas Flat Glass Tbk.
7.	ARNA	PT. Arwana Citramulia Tbk.
8.	IKAI	PT. Intikeramik Alamasri Industri Tbk.
9.	KIAS	PT. Keramika Indonesia Asosiasi Tbk.
10.	MLIA	PT. Mulia Industrindo Tbk.
11.	TOTO	PT. Surya Toto Indonesia Tbk.
12.	ALKA	PT. Alakasa Industrindo Tbk.
13.	ALMI	PT. Alumindo Light Metal Industry Tbk.
14.	BAJA	PT. Saranacental Bajatama Tbk.
15.	BTON	PT. Betonjaya Manunggal Tbk.
16.	CTBN	PT. Citra Tubindo Tbk.
17.	GDST	PT. Gunawan Dianjaya Steel Tbk.
18.	INAI	PT. Indal Aluminium Industry Tbk.
19.	ISSP	PT. Steel Pipe Industry of Indonesia Tbk.
20.	JKSW	PT. Jakarta Kyoei Steel Works Tbk.
21.	JPRS	PT. Jaya Pari Steel Tbk.
22.	KRAS	PT. Krakatau Steel (Persero) Tbk.
23.	NIKL	PT. Latinusa Tbk.
24.	PICO	PT. Pelangi Indah Canindo Tbk.
25.	TBMS	PT. Tembaga Mulia Semanan Tbk.
26.	AGII	PT. Aneka Gas Industri Tbk.
27.	BRPT	PT. Barito Pacific Tbk.
28.	BUDI	PT. Budi Starch & Sweetener Tbk.
29.	DPNS	PT. Duta Pertiwi Nusantara Tbk.
30.	EKAD	PT. Ekadharna International Tbk.
31.	ETWA	PT. Eterindo Wahanatama Tbk.
32.	INCI	PT. Intanwijaya Internasional Tbk.
33.	SOBI	PT. Sorini Agro Asia Corporindo Tbk.
34.	SRSN	PT. Indo Acidatama Tbk.
35.	TPIA	PT. Chandra Asri Petrochemical Tbk.

36.	UNIC	PT. Unggul Indah Cahaya Tbk.
37.	AKPI	PT. Argha Karya Prima Industry Tbk.
38.	APLI	PT. Asia Plast Industries Tbk.
39.	BRNA	PT. Berlina Tbk.
40.	FPNI	PT. Lotte Chemical Titan Tbk.
41.	IGAR	PT. Champion Pacific Indonesia Tbk.
42.	IMPC	PT. Impack Pratama Industri Tbk.
43.	IPOL	PT. Indopoly Swakarsa Industry Tbk.
44.	SIAP	PT. Sekawan Intipratama Tbk.
45.	SIMA	PT. Siwani Makmur Tbk.
46.	TALF	PT. Tunas Alfin Tbk.
47.	TRST	PT. Trias Sentosa Tbk.
48.	YPAS	PT. Yanaprima Hastapersada Tbk.
49.	CPIN	PT. Charoen Pokphand Indonesia Tbk.
50.	JPFA	PT. Japfa Comfeed Indonesia Tbk.
51.	MAIN	PT. Malindo Feedmill Tbk.
52.	SIPD	PT. Sierad Produce Tbk.
53.	SULI	PT. SLJ Global Tbk.
54.	TIRT	PT. Tirta Mahakam Resources Tbk.
55.	ALDO	PT. Alkindo Naratama Tbk.
56.	DAJK	PT. Dwi Aneka Jaya Kemasindo Tbk.
57.	FASW	PT. Fajar Surya Wisesa Tbk.
58.	INKP	PT. Indah Kiat Pulp & Paper Tbk.
59.	INRU	PT. Toba Pulp Lestari (Persero) Tbk.
60.	KBRI	PT. Kertas Basuki Rachmat Indonesia Tbk.
61.	KDSI	PT. Kedawung Setia Industrial Tbk.
62.	SPMA	PT. Suparma Tbk.
63.	TKIM	PT. Pabrik Kertas Tjiwi Kimia Tbk.
64.	AMIN	PT. Atmindo Tbk.
65.	KRAH	PT. Grand Kartech Tbk.
66.	ASII	PT. Astra International Tbk.
67.	AUTO	PT. Astra Otoparts Tbk.
68.	BOLT	PT. Garuda Metalindo Tbk.
69.	BRAM	PT. Indo Kordsa Tbk.
70.	GDYR	PT. Goodyear Indonesia Tbk.
71.	GJTL	PT. Gajah Tunggal Tbk.
72.	IMAS	PT. Indomobil Sukses Internasional Tbk.
73.	INDS	PT. Indospring Tbk.
74.	LPIN	PT. Multi Prima Sejahtera Tbk.
75.	MASA	PT. Multistrada Arah Sahana Tbk.
76.	NIPS	PT. Nipress Tbk.
77.	SMSM	PT. Selamat Sempurna Tbk.
78.	ADMG	PT. Polychem Indonesia Tbk.
79.	ARGO	PT. Argo Pantas Tbk.

80.	CNTX	PT. Century Textile Industry Tbk.
81.	ERTX	PT. Eratex Djaya Tbk.
82.	ESTI	PT. Ever Shine Tex Tbk.
83.	HDTX	PT. Panasia Indo Resources Tbk.
84.	INDR	PT. Indo Rama Synthetic Tbk
85.	MYTX	PT. Asia Pacific Investama Tbk.
86.	PBRX	PT. Pan Brothers Tbk.
87.	POLY	PT. Asia Pasific FibersTbk.
88.	RICY	PT. Ricky Putra Globalindo Tbk.
89.	STAR	PT. Star Petrochem Tbk.
90.	TFCO	PT. Tifico Fiber Indonesia Tbk.
91.	SRIL	PT. Sri Rejeki Isman Tbk.
92.	SSTM	PT. Sunson Textile Manufacturer Tbk.
93.	TRIS	PT. Trisula Internasional Tbk.
94.	UNIT	PT. Nusantara Inti Copora Tbk.
95.	BATA	PT. Sepatu Bata Tbk.
96.	BIMA	PT. Primarindo Asia Infrastructure Tbk.
97.	IKBI	PT. Sumi Indo Kabel Tbk.
98.	JECC	PT. Jembo Cable Company Tbk.
99.	KBLI	PT. KMI Wire and Cable Tbk.
100.	KBLM	PT. Kabelindo Murni Tbk.
101.	SCCO	PT. Sucaco Tbk.
102.	VOKS	PT. Voksel Electric Tbk.
103.	PTSN	PT. Sat Nusapersada Tbk.
104.	AISA	PT. Tiga Pilar Sejahtera Food Tbk.
105.	CEKA	PT. Wilmar Cahaya Indonesia Tbk.
106.	DLTA	PT. Delta Djakarta Tbk.
107.	ICBP	PT. Indofood CBP Sukses Makmur Tbk.
108.	INDF	PT. Indofood Sukses Makmur Tbk.
109.	MLBI	PT. Multi Bintang Indonesia Tbk.
110.	MYOR	PT. Mayora Indah Tbk.
111.	PSDN	PT. Prasadha Aneka Niaga Tbk.
112.	ROTI	PT. Nippon Indosari Corpindo Tbk.
113.	SKBM	PT. Sekar Bumi Tbk.
114.	SKLT	PT. Sekar Laut Tbk.
115.	STTP	PT. Siantar Top Tbk.
116.	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk.
117.	GGRM	PT. Gudang Garam Tbk.
118.	HMSP	PT. HM Sampoerna Tbk.
119.	RMBA	PT. Bentoel Internasional Investama Tbk.
120.	WIIM	PT. Wismilak Inti Makmur Tbk.
121.	DVLA	PT. Darya-Varia Laboratoria Tbk.
122.	INAF	PT. Indofarma (Persero) Tbk.
123.	KLBF	PT. Kalbe Farma Tbk.

124.	KAEF	PT. Kimia Farma (Persero) Tbk.
125.	MERK	PT. Merck Tbk.
126.	PYFA	PT. Pyridam Farma Tbk.
127.	SCPI	PT. Merck Sharp Dohme Pharma Tbk.
128.	SIDO	PT. Sido Muncul Tbk.
129.	SQBB	PT. Taisho Pharmaceutical Indonesia Tbk.
130.	TSPC	PT. Tempo Scan Pacific Tbk.
131.	ADES	PT. Akasha Wira International Tbk.
132.	KINO	PT. Kino Indonesia Tbk.
133.	MBTO	PT. Martina Berto Tbk.
134.	MRAT	PT. Mustika Ratu Tbk.
135.	TCID	PT. Mandom Indonesia Tbk.
136.	UNVR	PT. Unilever Indonesia Tbk.
137.	CINT	PT. Chitose Internasional Tbk.
138.	KICI	PT. Kedaung Indah Can Tbk.
139.	LMPI	PT. Langgeng Makmur Industri Tbk.

## Lampiran 2

Nama KAP Perusahaan Manufaktur Tahun 2015

No.	Kode	Nama KAP
1.	INTP	Ernest & Young Purwantono, Sungkoro, & Surja
2.	SMBR	dbsd & a Doli, Bambang, Sulistiyanto, Dadang & Ali
3.	SMCB	Ernest & Young Purwantono, Sungkoro, & Surja
4.	SMGR	Deloitte Osman Bing Satrio & Eny
5.	WTON	HLB Hadori Sugiarto Adi & Rekan
6.	AMFG	KPMG Siddharta Widjaja & Rekan
7.	ARNA	Ernest & Young Purwantono, Sungkoro, & Surja
8.	IKAI	IGAL Herman Dody Tanumihardja & Rekan
9.	KIAS	Mulyamin Sensi Suryanto & Lianny
10.	MLIA	Deloitte Osman Bing Satrio & Eny
11.	TOTO	Ernest & Young Purwantono, Sungkoro, & Surja
12.	ALKA	Johannes Juara & Rekan
13.	ALMI	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
14.	BAJA	Tjahjadi & Tamara
15.	BTON	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
16.	CTBN	Ernest & Young Purwantono, Sungkoro, & Surja
17.	GDST	HLB Hadori Sugiarto Adi & Rekan
18.	INAI	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
19.	ISSP	HLB Hadori Sugiarto Adi & Rekan
20.	JKSW	Abubakar Usman & Rekan
21.	JPRS	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
22.	KRAS	Ernest & Young Purwantono, Sungkoro, & Surja
23.	NIKL	KPMG Siddharta Widjaja & Rekan
24.	PICO	Djoko, Sidik & Indra
25.	TBMS	Ernest & Young Purwantono, Sungkoro, & Surja
26.	AGII	HLB Hadori Sugiarto Adi & Rekan
27.	BRPT	Deloitte Osman Bing Satrio & Eny
28.	BUDI	Mulyamin Sensi Suryanto & Lianny
29.	DPNS	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
30.	EKAD	Budiman, Wawan, Pamudji & Rekan
31.	ETWA	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
32.	INCI	Hendrawinata Eddy, Siddharta & Tanzil
33.	SOBI	KPMG Siddharta Widjaja & Rekan
34.	SRSN	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
35.	TPIA	Deloitte Osman Bing Satrio & Eny
36.	UNIC	Ernest & Young Purwantono, Sungkoro, & Surja
37.	AKPI	Ernest & Young Purwantono, Sungkoro, & Surja

38.	APLI	Ernest & Young Purwantono, Sungkoro, & Surja
39.	BRNA	Hendrawinata Eddy, Siddharta & Tanzil
40.	FPNI	Ernest & Young Purwantono, Sungkoro, & Surja
41.	IGAR	Hertanto, Grace, Karunawan
42.	IMPC	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
43.	IPOL	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
44.	SIAP	Junaedi, Chairul dan Subyakto
45.	SIMA	Achmad, Rasyid, Hisbullah & Jerry
46.	TALF	Tjahjadi & Tamara
47.	TRST	Ernest & Young Purwantono, Sungkoro, & Surja
48.	YPAS	Teramihardja, Pradhono & Chandra
49.	CPIN	Ernest & Young Purwantono, Sungkoro, & Surja
50.	JPFA	Mulyamin Sensi Suryanto & Lianny
51.	MAIN	Anwar & Rekan
52.	SIPD	Tanubrata Sutanto Fahmi & Rekan
53.	SULI	Ernest & Young Purwantono, Sungkoro, & Surja
54.	TIRT	Pieter, Uways & Rekan
55.	ALDO	Arsyad & Rekan
56.	DAJK	HLB Hadori Sugiarto Adi & Rekan
57.	FASW	Deloitte Osman Bing Satrio & Eny
58.	INKP	Y. Santosa dan Rekan
59.	INRU	Budiman, Wawan, Pamudji & Rekan
60.	KBRI	Hendrawinata Eddy, Siddharta & Tanzil
61.	KDSI	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
62.	SPMA	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
63.	TKIM	Y. Santosa dan Rekan
64.	AMIN	Rama Wendra
65.	KRAH	Hendrawinata Eddy, Siddharta & Tanzil
66.	ASII	Tanudiredja, Wibisana, Rintis & Rekan
67.	AUTO	Tanudiredja, Wibisana, Rintis & Rekan
68.	BOLT	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
69.	BRAM	Deloitte Osman Bing Satrio & Rekan
70.	GDYR	Tanudiredja, Wibisana, Rintis & Rekan
71.	GJTL	Deloitte Osman Bing Satrio & Rekan
72.	IMAS	Ernest & Young Purwantono, Sungkoro, & Surja
73.	INDS	Tanubrata Sutanto Fahmi & Rekan
74.	LPIN	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
75.	MASA	Ernest & Young Purwantono, Sungkoro, & Surja
76.	NIPS	Supoyo, Sutjahjo, Subyantara & Rekan
77.	SMSM	Ernest & Young Purwantono, Sungkoro, & Surja
78.	ADMG	Deloitte Osman Bing Satrio & Rekan
79.	ARGO	Anwar & Rekan
80.	CNTX	KPMG Siddharta Widjaja & Rekan
81.	ERTX	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan

82.	ESTI	Ernest & Young Purwantono, Suherman, & Surja
83.	HDTX	Drs. Bambang Sudaryono & Rekan
84.	INDR	Deloitte Osman Bing Satrio & Rekan
85.	MYTX	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
86.	PBRX	dbsd & a Doli, Bambang, Sulistiyanto, Dadang & Ali
87.	POLY	Hendrawinata Eddy, Siddharta & Tanzil
88.	RICY	Joachim Poltak Lian & Rekan
89.	STAR	Noor Salim, Nusehan & Sinarahardja
90.	TFCO	Ernest & Young Purwantono, Suherman, & Surja
91.	SRIL	Tanubrata Sutanto Fahmi & Rekan
92.	SSTM	dbsd & a Doli, Bambang, Sulistiyanto, Dadang & Ali
93.	TRIS	Gideon Adi & Rekan
94.	UNIT	Achmad, Rasyid, Hisbullah & Jerry
95.	BATA	Ernest & Young Purwantono, Suherman, & Surja
96.	BIMA	Koesbandijah, Beddy Samsi & Setiasih
97.	IKBI	Ernest & Young Purwantono, Suherman, & Surja
98.	JECC	Tanubrata Sutanto Fahmi & Rekan
99.	KBLI	Deloitte Osman Bing Satrio & Rekan
100.	KBLM	dbsd & a Doli, Bambang, Sulistiyanto, Dadang & Ali
101.	SCCO	dbsd & a Doli, Bambang, Sulistiyanto, Dadang & Ali
102.	VOKS	Gani Sigiro & Handayani
103.	PTSN	Johan Malonda Mustika & Rekan
104.	AISA	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
105.	CEKA	Ernest & Young Purwantono, Suherman, & Surja
106.	DLTA	Deloitte Osman Bing Satrio & Rekan
107.	ICBP	Ernest & Young Purwantono, Suherman, & Surja
108.	INDF	Ernest & Young Purwantono, Suherman, & Surja
109.	MLBI	Deloitte Osman Bing Satrio & Rekan
110.	MYOR	Mulyamin Sensi Suryanto & Lianny
111.	PSDN	Ernest & Young Purwantono, Suherman, & Surja
112.	ROTI	Ernest & Young Purwantono, Suherman, & Surja
113.	SKBM	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
114.	SKLT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
115.	STTP	HLB Hadori Sugiarto Adi & Rekan
116.	ULTJ	Tanubrata Sutanto Fahmi & Rekan
117.	GGRM	KPMG Siddharta Widjaja & Rekan
118.	HMSP	Tanudiredja, Wibisana, Rintis & Rekan
119.	RMBA	Tanudiredja, Wibisana, Rintis & Rekan
120.	WIIM	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
121.	DVLA	Ernest & Young Purwantono, Suherman, & Surja
122.	INAF	Hendrawinata Eddy, Siddharta & Tanzil
123.	KLBF	Ernest & Young Purwantono, Suherman, & Surja
124.	KAEF	Hendrawinata Eddy, Siddharta & Tanzil
125.	MERK	KPMG Siddharta Widjaja & Rekan



126.	PYFA	Tanubrata Sutanto Fahmi & Rekan
127.	SCPI	Tanudiredja, Wibisana, Rintis & Rekan
128.	SIDO	Anwar & Rekan
129.	SQBB	Tanudiredja, Wibisana, Rintis & Rekan
130.	TSPC	Tanubrata Sutanto Fahmi & Rekan
131.	ADES	Tanubrata Sutanto Fahmi & Rekan
132.	KINO	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
133.	MBTO	Tanubrata Sutanto Fahmi & Rekan
134.	MRAT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
135.	TCID	Deloitte Osman Bing Satrio & Rekan
136.	UNVR	KPMG Siddharta Widjaja & Rekan
137.	CINT	Gideon Adi & Rekan
138.	KICI	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
139.	LMPI	dbsd & a Doli, Bambang, Sulistiyanto, Dadang & Ali

### Lampiran 3

#### Ukuran Perusahaan Manufaktur Tahun 2015

No.	Kode	Ukuran Perusahaan	No.	Kode	Ukuran Perusahaan
1.	INTP	Rp 27.638.360.000.000	38.	APLI	Rp 308.620.387.248
2.	SMBR	Rp 3.268.667.933.000	39.	BRNA	Rp 1.820.783.911.000
3.	SMCB	Rp 17.321.565.000.000	40.	FPNI	Rp 3.232.128.184.000
4.	SMGR	Rp 38.153.118.932.000	41.	IGAR	Rp 383.936.040.590
5.	WTON	Rp 4.456.097.502.805	42.	IMPC	Rp 1.675.232.685.157
6.	AMFG	Rp 4.270.275.000.000	43.	IPOL	Rp 3.873.361.079.445
7.	ARNA	Rp 1.430.779.475.454	44.	SIAP	Rp 277.982.362.215
8.	IKAI	Rp 390.042.617.783	45.	SIMA	Rp 36.412.685.488
9.	KIAS	Rp 2.124.390.696.519	46.	TALF	Rp 434.210.376.664
10.	MLIA	Rp 7.125.800.277.000	47.	TRST	Rp 3.357.359.499.954
11.	TOTO	Rp 2.439.540.859.205	48.	YPAS	Rp 279.189.768.587
12.	ALKA	Rp 144.628.405.000	49.	CPIN	Rp 24.684.915.000.000
13.	ALMI	Rp 2.189.037.586.057	50.	JPFA	Rp 17.159.466.000.000
14.	BAJA	Rp 948.682.681.142	51.	MAIN	Rp 3.962.068.064.000
15.	BTON	Rp 183.116.245.288	52.	SIPD	Rp 2.246.770.166.899
16.	CTBN	Rp 3.203.681.423.488	53.	SULI	Rp 1.172.785.815.190
17.	GDST	Rp 1.183.934.183.257	54.	TIRT	Rp 763.168.027.178
18.	INAI	Rp 1.330.259.296.537	55.	ALDO	Rp 366.010.819.198
19.	ISSP	Rp 5.448.447.000.000	56.	DAJK	Rp 1.997.766.867.000
20.	JKSW	Rp 265.280.458.589	57.	FASW	Rp 6.993.634.266.969
21.	JPRS	Rp 363.265.042.157	58.	INKP	Rp 97.094.893.540.000
22.	KRAS	Rp 51.071.076.480.000	59.	INRU	Rp 4.637.258.752.000
23.	NIKL	Rp 1.557.744.285.672	60.	KBRI	Rp 1.455.931.208.462
24.	PICO	Rp 605.788.310.444	61.	KDSI	Rp 1.177.093.668.866
25.	TBMS	Rp 1.803.527.440.585	62.	SPMA	Rp 2.185.464.365.772
26.	AGII	Rp 4.953.451.000.000	63.	TKIM	Rp 37.024.028.035.000
27.	BRPT	Rp 31.236.756.576.000	64.	AMIN	Rp 152.319.404.731
28.	BUDI	Rp 3.265.953.000.000	65.	KRAH	Rp 533.537.626.101
29.	DPNS	Rp 274.483.110.371	66.	ASII	Rp 245.435.000.000.000
30.	EKAD	Rp 389.691.595.500	67.	AUTO	Rp 14.339.110.000.000
31.	ETWA	Rp 1.332.731.163.136	68.	BOLT	Rp 918.617.353.270
32.	INCI	Rp 169.546.066.314	69.	BRAM	Rp 4.045.995.199.408
33.	SOBI	Rp 2.231.409.000.000	70.	GDYR	Rp 1.645.962.330.085
34.	SRSN	Rp 574.073.314.000	71.	GJTL	Rp 17.509.505.000.000
35.	TPIA	Rp 25.820.119.504.000	72.	IMAS	Rp 24.860.957.839.497
36.	UNIC	Rp 3.068.663.262.500	73.	INDS	Rp 2.553.928.346.219
37.	AKPI	Rp 2.883.143.132.000	74.	LPIN	Rp 324.054.785.283

75.	MASA	Rp 8.296.622.941.768	108.	INDF	Rp 91.831.526.000.000
76.	NIPS	Rp 1.547.720.090.000	109.	MLBI	Rp 2.100.853.000.000
77.	SMSM	Rp 2.220.108.000.000	110.	MYOR	Rp 11.342.715.686.221
78.	ADMG	Rp 5.793.201.129.976	111.	PSDN	Rp 620.398.854.182
79.	ARGO	Rp 1.805.810.539.280	112.	ROTI	Rp 2.706.323.637.034
80.	CNTX	Rp 443.536.464.120	113.	SKBM	Rp 764.484.284.710
81.	ERTX	Rp 734.663.910.504	114.	SKLT	Rp 377.110.748.359
82.	ESTI	Rp 784.070.774.220	115.	STTP	Rp 1.919.568.037.170
83.	HDTX	Rp 4.878.367.904.000	116.	ULTJ	Rp 3.539.995.910.248
84.	INDR	Rp 11.102.923.628.320	117.	GGRM	Rp 63.505.413.000.000
85.	MYTX	Rp 1.944.326.000.000	118.	HMSP	Rp 38.010.724.000.000
86.	PBRX	Rp 6.150.178.891.136	119.	RMBA	Rp 12.667.314.000.000
87.	POLY	Rp 3.207.271.780.620	120.	WIIM	Rp 1.342.700.045.391
88.	RICY	Rp 1.198.193.867.892	121.	DVLA	Rp 1.376.278.237.000
89.	STAR	Rp 729.020.553.284	122.	INAF	Rp 1.533.708.564.241
90.	TFCO	Rp 4.367.449.272.360	123.	KLBF	Rp 13.696.417.381.439
91.	SRIL	Rp 10.879.119.386.240	124.	KAEF	Rp 3.236.224.076.311
92.	SSTM	Rp 721.884.167.684	125.	MERK	Rp 641.646.818.000
93.	TRIS	Rp 574.346.433.075	126.	PYFA	Rp 159.951.537.229
94.	UNIT	Rp 460.539.382.206	127.	SCPI	Rp 1.510.747.778.000
95.	BATA	Rp 795.257.974.000	128.	SIDO	Rp 2.796.111.000.000
96.	BIMA	Rp 99.558.394.760	129.	SQBB	Rp 464.027.522.000
97.	IKBI	Rp 1.000.907.275.782	130.	TSPC	Rp 6.284.729.099.203
98.	JECC	Rp 1.358.464.081.000	131.	ADES	Rp 653.224.000.000
99.	KBLI	Rp 1.551.799.840.976	132.	KINO	Rp 3.211.234.658.570
100.	KBLM	Rp 654.385.717.061	133.	MBTO	Rp 648.899.377.240
101.	SCCO	Rp 1.773.144.328.632	134.	MRAT	Rp 497.090.038.108
102.	VOKS	Rp 1.536.244.634.556	135.	TCID	Rp 2.062.096.848.703
103.	PTSN	Rp 876.069.746.669	136.	UNVR	Rp 15.729.945.000.000
104.	AISA	Rp 9.060.979.000.000	137.	CINT	Rp 382.807.494.765
105.	CEKA	Rp 1.485.826.210.015	138.	KICI	Rp 133.831.888.816
106.	DLTA	Rp 1.038.321.916.000	139.	LMPI	Rp 793.093.512.600
107.	ICBP	Rp 26.560.624.000.000			

#### Lampiran 4

##### Pertumbuhan Perusahaan Manufaktur Tahun 2015

No.	Kode	Pertumbuhan Perusahaan	No.	Kode	Pertumbuhan Perusahaan
1.	INTP	-0,04	38.	APLI	0,13
2.	SMBR	0,12	39.	BRNA	0,36
3.	SMCB	0,01	40.	FPNI	0,01
4.	SMGR	0,11	41.	IGAR	0,10
5.	WTON	0,17	42.	IMPC	-0,04
6.	AMFG	0,08	43.	IPOL	0,09
7.	ARNA	0,14	44.	SIAP	-0,08
8.	IKAI	-0,25	45.	SIMA	-0,42
9.	KIAS	-0,06	46.	TALF	0,00
10.	MLIA	-0,01	47.	TRST	0,03
11.	TOTO	0,18	48.	YPAS	-0,13
12.	ALKA	-0,41	49.	CPIN	0,18
13.	ALMI	-0,32	50.	JPFA	0,09
14.	BAJA	-0,01	51.	MAIN	0,12
15.	BTON	0,05	52.	SIPD	-0,20
16.	CTBN	-0,01	53.	SULI	0,30
17.	GDST	-0,13	54.	TIRT	0,07
18.	INAI	0,49	55.	ALDO	0,06
19.	ISSP	0,00	56.	DAJK	0,05
20.	JKSW	-0,12	57.	FASW	0,25
21.	JPRS	-0,02	58.	INKP	0,20
22.	KRAS	0,58	59.	INRU	0,12
23.	NIKL	0,02	60.	KBRI	0,12
24.	PICO	-0,03	61.	KDSI	0,23
25.	TBMS	-0,17	62.	SPMA	0,04
26.	AGII	0,42	63.	TKIM	0,10
27.	BRPT	0,07	64.	AMIN	-0,12
28.	BUDI	0,32	65.	KRAH	0,11
29.	DPNS	0,02	66.	ASII	0,04
30.	EKAD	-0,05	67.	AUTO	0,00
31.	ETWA	0,00	68.	BOLT	0,01
32.	INCI	0,15	69.	BRAM	0,05
33.	SOBI	0,42	70.	GDYR	0,05
34.	SRSN	0,23	71.	GJTL	0,09
35.	TPIA	0,07	72.	IMAS	0,06
36.	UNIC	0,05	73.	INDS	0,12
37.	AKPI	0,29	74.	LPIN	0,80

75.	MASA	0,06
76.	NIPS	0,28
77.	SMSM	0,26
78.	ADMG	0,00
79.	ARGO	-0,01
80.	CNTX	0,15
81.	ERTX	0,26
82.	ESTI	-0,10
83.	HDTX	0,15
84.	INDR	0,14
85.	MYTX	-0,05
86.	PBRX	0,34
87.	POLY	-0,06
88.	RICY	0,02
89.	STAR	-0,06
90.	TFCO	0,03
91.	SRIL	0,25
92.	SSTM	-0,07
93.	TRIS	0,10
94.	UNIT	0,05
95.	BATA	0,03
96.	BIMA	-0,05
97.	IKBI	0,10
98.	JECC	0,28
99.	KBLI	0,16
100.	KBLM	0,01
101.	SCCO	0,07
102.	VOKS	-0,01
103.	PTSN	0,08
104.	AISA	0,23
105.	CEKA	0,16
106.	DLTA	0,04
107.	ICBP	0,06

108.	INDF	0,07
109.	MLBI	-0,06
110.	MYOR	0,10
111.	PSDN	0,00
112.	ROTI	0,26
113.	SKBM	0,17
114.	SKLT	0,12
115.	STTP	0,13
116.	ULTJ	0,21
117.	GGRM	0,09
118.	HMSP	0,34
119.	RMBA	0,17
120.	WIIM	0,01
121.	DVLA	0,11
122.	INAF	0,23
123.	KLBF	0,10
124.	KAEF	0,07
125.	MERK	-0,10
126.	PYFA	-0,07
127.	SCPI	0,14
128.	SIDO	-0,01
129.	SQBB	0,01
130.	TSPC	0,12
131.	ADES	0,30
132.	KINO	0,72
133.	MBTO	0,04
134.	MRAT	-0,01
135.	TCID	0,12
136.	UNVR	0,10
137.	CINT	0,03
138.	KICI	0,33
139.	LMPI	-0,02

## Lampiran 5

### Kualitas Audit Perusahaan Manufaktur Tahun 2015

No.	Kode	Kualitas Audit	No.	Kode	Kualitas Audit
1.	INTP	1	38.	APLI	1
2.	SMBR	0	39.	BRNA	0
3.	SMCB	1	40.	FPNI	1
4.	SMGR	1	41.	IGAR	0
5.	WTON	0	42.	IMPC	0
6.	AMFG	1	43.	IPOL	0
7.	ARNA	1	44.	SIAP	0
8.	IKAI	0	45.	SIMA	0
9.	KIAS	0	46.	TALF	0
10.	MLIA	1	47.	TRST	1
11.	TOTO	1	48.	YPAS	0
12.	ALKA	0	49.	CPIN	1
13.	ALMI	0	50.	JPFA	0
14.	BAJA	0	51.	MAIN	0
15.	BTON	0	52.	SIPD	0
16.	CTBN	1	53.	SULI	1
17.	GDST	0	54.	TIRT	0
18.	INAI	0	55.	ALDO	0
19.	ISSP	0	56.	DAJK	0
20.	JKSW	0	57.	FASW	1
21.	JPRS	0	58.	INKP	0
22.	KRAS	1	59.	INRU	0
23.	NIKL	1	60.	KBRI	0
24.	PICO	0	61.	KDSI	0
25.	TBMS	1	62.	SPMA	0
26.	AGII	0	63.	TKIM	0
27.	BRPT	1	64.	AMIN	0
28.	BUDI	0	65.	KRAH	0
29.	DPNS	0	66.	ASII	0
30.	EKAD	0	67.	AUTO	0
31.	ETWA	0	68.	BOLT	0
32.	INCI	0	69.	BRAM	1
33.	SOBI	1	70.	GDYR	0
34.	SRSN	0	71.	GJTL	1
35.	TPIA	1	72.	IMAS	1
36.	UNIC	1	73.	INDS	0
37.	AKPI	1	74.	LPIN	0

75.	MASA	1
76.	NIPS	0
77.	SMSM	1
78.	ADMG	1
79.	ARGO	0
80.	CNTX	1
81.	ERTX	0
82.	ESTI	1
83.	HDTX	0
84.	INDR	1
85.	MYTX	0
86.	PBRX	0
87.	POLY	0
88.	RICY	0
89.	STAR	0
90.	TFCO	1
91.	SRIL	0
92.	SSTM	0
93.	TRIS	0
94.	UNIT	0
95.	BATA	1
96.	BIMA	0
97.	IKBI	1
98.	JECC	0
99.	KBLI	1
100.	KBLM	0
101.	SCCO	0
102.	VOKS	0
103.	PTSN	0
104.	AISA	0
105.	CEKA	1
106.	DLTA	1
107.	ICBP	1

108.	INDF	1
109.	MLBI	1
110.	MYOR	0
111.	PSDN	1
112.	ROTI	1
113.	SKBM	0
114.	SKLT	0
115.	STTP	0
116.	ULTJ	0
117.	GGRM	1
118.	HMSP	0
119.	RMBA	0
120.	WIIM	0
121.	DVLA	1
122.	INAF	0
123.	KLBF	1
124.	KAEF	0
125.	MERK	1
126.	PYFA	0
127.	SCPI	0
128.	SIDO	0
129.	SQBB	0
130.	TSPC	0
131.	ADES	0
132.	KINO	0
133.	MBTO	0
134.	MRAT	0
135.	TCID	1
136.	UNVR	1
137.	CINT	0
138.	KICI	0
139.	LMPI	0

## Lampiran 6

Opini Audit *Going Concern* Perusahaan Manufaktur Tahun 2015

No.	Kode	OAGC	No.	Kode	OAGC
1.	INTP	0	38.	APLI	0
2.	SMBR	0	39.	BRNA	0
3.	SMCB	0	40.	FPNI	0
4.	SMGR	0	41.	IGAR	0
5.	WTON	0	42.	IMPC	0
6.	AMFG	0	43.	IPOL	0
7.	ARNA	0	44.	SIAP	0
8.	IKAI	1	45.	SIMA	1
9.	KIAS	0	46.	TALF	0
10.	MLIA	0	47.	TRST	0
11.	TOTO	0	48.	YPAS	1
12.	ALKA	0	49.	CPIN	0
13.	ALMI	0	50.	JPFA	0
14.	BAJA	1	51.	MAIN	0
15.	BTON	0	52.	SIPD	0
16.	CTBN	0	53.	SULI	1
17.	GDST	1	54.	TIRT	0
18.	INAI	0	55.	ALDO	0
19.	ISSP	0	56.	DAJK	1
20.	JKSW	1	57.	FASW	0
21.	JPRS	0	58.	INKP	1
22.	KRAS	0	59.	INRU	0
23.	NIKL	1	60.	KBRI	1
24.	PICO	0	61.	KDSI	0
25.	TBMS	0	62.	SPMA	1
26.	AGII	0	63.	TKIM	1
27.	BRPT	0	64.	AMIN	0
28.	BUDI	0	65.	KRAH	0
29.	DPNS	0	66.	ASII	0
30.	EKAD	1	67.	AUTO	0
31.	ETWA	0	68.	BOLT	1
32.	INCI	1	69.	BRAM	0
33.	SOBI	0	70.	GDYR	0
34.	SRSN	0	71.	GJTL	0
35.	TPIA	0	72.	IMAS	0
36.	UNIC	0	73.	INDS	0
37.	AKPI	0	74.	LPIN	0



75.	MASA	0
76.	NIPS	0
77.	SMSM	0
78.	ADMG	0
79.	ARGO	1
80.	CNTX	0
81.	ERTX	0
82.	ESTI	1
83.	HDTX	1
84.	INDR	1
85.	MYTX	1
86.	PBRX	1
87.	POLY	1
88.	RICY	0
89.	STAR	0
90.	TFCO	0
91.	SRIL	0
92.	SSTM	1
93.	TRIS	1
94.	UNIT	1
95.	BATA	0
96.	BIMA	1
97.	IKBI	0
98.	JECC	1
99.	KBLI	0
100.	KBLM	0
101.	SCCO	0
102.	VOKS	0
103.	PTSN	0
104.	AISA	0
105.	CEKA	0
106.	DLTA	0
107.	ICBP	0

108.	INDF	0
109.	MLBI	0
110.	MYOR	0
111.	PSDN	0
112.	ROTI	0
113.	SKBM	1
114.	SKLT	0
115.	STTP	0
116.	ULTJ	0
117.	GGRM	0
118.	HMSP	0
119.	RMBA	0
120.	WIIM	0
121.	DVLA	0
122.	INAF	0
123.	KLBF	0
124.	KAEF	0
125.	MERK	0
126.	PYFA	0
127.	SCPI	0
128.	SIDO	0
129.	SQBB	0
130.	TSPC	0
131.	ADES	0
132.	KINO	0
133.	MBTO	0
134.	MRAT	0
135.	TCID	0
136.	UNVR	0
137.	CINT	1
138.	KICI	0
139.	LMPI	1

## Lampiran 7

Perhitungan Ukuran Perusahaan, Pertumbuhan Perusahaan, dan Kualitas Audit terhadap Opini Audit *Going Concern*

No.	Kode	UP	PP	KA	OAGC
1.	INTP	Rp 27.638.360.000.000	-0,04	1	0
2.	SMBR	Rp 3.268.667.933.000	0,12	0	0
3.	SMCB	Rp 17.321.565.000.000	0,01	1	0
4.	SMGR	Rp 38.153.118.932.000	0,11	1	0
5.	WTON	Rp 4.456.097.502.805	0,17	0	0
6.	AMFG	Rp 4.270.275.000.000	0,08	1	0
7.	ARNA	Rp 1.430.779.475.454	0,14	1	0
8.	IKAI	Rp 390.042.617.783	-0,25	0	1
9.	KIAS	Rp 2.124.390.696.519	-0,06	0	0
10.	MLIA	Rp 7.125.800.277.000	-0,01	1	0
11.	TOTO	Rp 2.439.540.859.205	0,18	1	0
12.	ALKA	Rp 144.628.405.000	-0,41	0	0
13.	ALMI	Rp 2.189.037.586.057	-0,32	0	0
14.	BAJA	Rp 948.682.681.142	-0,01	0	1
15.	BTON	Rp 183.116.245.288	0,05	0	0
16.	CTBN	Rp 3.203.681.423.488	-0,01	1	0
17.	GDST	Rp 1.183.934.183.257	-0,13	0	1
18.	INAI	Rp 1.330.259.296.537	0,49	0	0
19.	ISSP	Rp 5.448.447.000.000	0,00	0	0
20.	JKSW	Rp 265.280.458.589	-0,12	0	1
21.	JPRS	Rp 363.265.042.157	-0,02	0	0
22.	KRAS	Rp 51.071.076.480.000	0,58	1	0
23.	NIKL	Rp 1.557.744.285.672	0,02	1	1
24.	PICO	Rp 605.788.310.444	-0,03	0	0
25.	TBMS	Rp 1.803.527.440.585	-0,17	1	0
26.	AGII	Rp 4.953.451.000.000	0,42	0	0
27.	BRPT	Rp 31.236.756.576.000	0,07	1	0
28.	BUDI	Rp 3.265.953.000.000	0,32	0	0
29.	DPNS	Rp 274.483.110.371	0,02	0	0
30.	EKAD	Rp 389.691.595.500	-0,05	0	1
31.	ETWA	Rp 1.332.731.163.136	0,00	0	0
32.	INCI	Rp 169.546.066.314	0,15	0	1
33.	SOBI	Rp 2.231.409.000.000	0,42	1	0
34.	SRSN	Rp 574.073.314.000	0,23	0	0
35.	TPIA	Rp 25.820.119.504.000	0,07	1	0
36.	UNIC	Rp 3.068.663.262.500	0,05	1	0

37.	AKPI	Rp 2.883.143.132.000	0,29	1	0
38.	APLI	Rp 308.620.387.248	0,13	1	0
39.	BRNA	Rp 1.820.783.911.000	0,36	0	0
40.	FPNI	Rp 3.232.128.184.000	0,01	1	0
41.	IGAR	Rp 383.936.040.590	0,10	0	0
42.	IMPC	Rp 1.675.232.685.157	-0,04	0	0
43.	IPOL	Rp 3.873.361.079.445	0,09	0	0
44.	SIAP	Rp 277.982.362.215	-0,08	0	0
45.	SIMA	Rp 36.412.685.488	-0,42	0	1
46.	TALF	Rp 434.210.376.664	0,00	0	0
47.	TRST	Rp 3.357.359.499.954	0,03	1	0
48.	YPAS	Rp 279.189.768.587	-0,13	0	1
49.	CPIN	Rp 24.684.915.000.000	0,18	1	0
50.	JPFA	Rp 17.159.466.000.000	0,09	0	0
51.	MAIN	Rp 3.962.068.064.000	0,12	0	0
52.	SIPD	Rp 2.246.770.166.899	-0,20	0	0
53.	SULI	Rp 1.172.785.815.190	0,30	1	1
54.	TIRT	Rp 763.168.027.178	0,07	0	0
55.	ALDO	Rp 366.010.819.198	0,06	0	0
56.	DAJK	Rp 1.997.766.867.000	0,05	0	1
57.	FASW	Rp 6.993.634.266.969	0,25	1	0
58.	INKP	Rp 97.094.893.540.000	0,20	0	1
59.	INRU	Rp 4.637.258.752.000	0,12	0	0
60.	KBRI	Rp 1.455.931.208.462	0,12	0	1
61.	KDSI	Rp 1.177.093.668.866	0,23	0	0
62.	SPMA	Rp 2.185.464.365.772	0,04	0	1
63.	TKIM	Rp 37.024.028.035.000	0,10	0	1
64.	AMIN	Rp 152.319.404.731	-0,12	0	0
65.	KRAH	Rp 533.537.626.101	0,11	0	0
66.	ASII	Rp 245.435.000.000.000	0,04	0	0
67.	AUTO	Rp 14.339.110.000.000	0,00	0	0
68.	BOLT	Rp 918.617.353.270	0,01	0	1
69.	BRAM	Rp 4.045.995.199.408	0,05	1	0
70.	GDYR	Rp 1.645.962.330.085	0,05	0	0
71.	GJTL	Rp 17.509.505.000.000	0,09	1	0
72.	IMAS	Rp 24.860.957.839.497	0,06	1	0
73.	INDS	Rp 2.553.928.346.219	0,12	0	0
74.	LPIN	Rp 324.054.785.283	0,80	0	0
75.	MASA	Rp 8.296.622.941.768	0,06	1	0
76.	NIPS	Rp 1.547.720.090.000	0,28	0	0
77.	SMSM	Rp 2.220.108.000.000	0,26	1	0
78.	ADMG	Rp 5.793.201.129.976	0,00	1	0
79.	ARGO	Rp 1.805.810.539.280	-0,01	0	1
80.	CNTX	Rp 443.536.464.120	0,15	1	0

81.	ERTX	Rp 734.663.910.504	0,26	0	0
82.	ESTI	Rp 784.070.774.220	-0,10	1	1
83.	HDTX	Rp 4.878.367.904.000	0,15	0	1
84.	INDR	Rp 11.102.923.628.320	0,14	1	1
85.	MYTX	Rp 1.944.326.000.000	-0,05	0	1
86.	PBRX	Rp 6.150.178.891.136	0,34	0	1
87.	POLY	Rp 3.207.271.780.620	-0,06	0	1
88.	RICY	Rp 1.198.193.867.892	0,02	0	0
89.	STAR	Rp 729.020.553.284	-0,06	0	0
90.	TFCO	Rp 4.367.449.272.360	0,03	1	0
91.	SRIL	Rp 10.879.119.386.240	0,25	0	0
92.	SSTM	Rp 721.884.167.684	-0,07	0	1
93.	TRIS	Rp 574.346.433.075	0,10	0	1
94.	UNIT	Rp 460.539.382.206	0,05	0	1
95.	BATA	Rp 795.257.974.000	0,03	1	0
96.	BIMA	Rp 99.558.394.760	-0,05	0	1
97.	IKBI	Rp 1.000.907.275.782	0,10	1	0
98.	JECC	Rp 1.358.464.081.000	0,28	0	1
99.	KBLI	Rp 1.551.799.840.976	0,16	1	0
100.	KBLM	Rp 654.385.717.061	0,01	0	0
101.	SCCO	Rp 1.773.144.328.632	0,07	0	0
102.	VOKS	Rp 1.536.244.634.556	-0,01	0	0
103.	PTSN	Rp 876.069.746.669	0,08	0	0
104.	AISA	Rp 9.060.979.000.000	0,23	0	0
105.	CEKA	Rp 1.485.826.210.015	0,16	1	0
106.	DLTA	Rp 1.038.321.916.000	0,04	1	0
107.	ICBP	Rp 26.560.624.000.000	0,06	1	0
108.	INDF	Rp 91.831.526.000.000	0,07	1	0
109.	MLBI	Rp 2.100.853.000.000	-0,06	1	0
110.	MYOR	Rp 11.342.715.686.221	0,10	0	0
111.	PSDN	Rp 620.398.854.182	0,00	1	0
112.	ROTI	Rp 2.706.323.637.034	0,26	1	0
113.	SKBM	Rp 764.484.284.710	0,17	0	1
114.	SKLT	Rp 377.110.748.359	0,12	0	0
115.	STTP	Rp 1.919.568.037.170	0,13	0	0
116.	ULTJ	Rp 3.539.995.910.248	0,21	0	0
117.	GGRM	Rp 63.505.413.000.000	0,09	1	0
118.	HMSP	Rp 38.010.724.000.000	0,34	0	0
119.	RMBA	Rp 12.667.314.000.000	0,17	0	0
120.	WIIM	Rp 1.342.700.045.391	0,01	0	0
121.	DVLA	Rp 1.376.278.237.000	0,11	1	0
122.	INAF	Rp 1.533.708.564.241	0,23	0	0
123.	KLBF	Rp 13.696.417.381.439	0,10	1	0
124.	KAEF	Rp 3.236.224.076.311	0,07	0	0

125.	MERK	Rp 641.646.818.000	-0,10	1	0
126.	PYFA	Rp 159.951.537.229	-0,07	0	0
127.	SCPI	Rp 1.510.747.778.000	0,14	0	0
128.	SIDO	Rp 2.796.111.000.000	-0,01	0	0
129.	SQBB	Rp 464.027.522.000	0,01	0	0
130.	TSPC	Rp 6.284.729.099.203	0,12	0	0
131.	ADES	Rp 653.224.000.000	0,30	0	0
132.	KINO	Rp 3.211.234.658.570	0,72	0	0
133.	MBTO	Rp 648.899.377.240	0,04	0	0
134.	MRAT	Rp 497.090.038.108	-0,01	0	0
135.	TCID	Rp 2.062.096.848.703	0,12	1	0
136.	UNVR	Rp 15.729.945.000.000	0,10	1	0
137.	CINT	Rp 382.807.494.765	0,03	0	1
138.	KICI	Rp 133.831.888.816	0,33	0	0
139.	LMPI	Rp 793.093.512.600	-0,02	0	1

## Lampiran 8

### Analisis Data

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
UP	139	36412685488,0	2454350000000	8548264155316	2497702626041
PP	139	0	00,00	,2230	6,09000
KA	139	-,42	,80	,0868	,17154
OAGC	139	,00	1,00	,3453	,47719
Valid N (listwise)	139	,00	1,00	,2086	,40780

#### Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	14,342	3	,002
Step 1 Block	14,342	3	,002
Model	14,342	3	,002

#### Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8,990	8	,343

#### Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
UP	,000	,000	,065	1	,799	1,000
PP	-3,393	1,474	5,298	1	,021	,034
KA	-1,349	,581	5,395	1	,020	,259
Constant	-,764	,253	9,074	1	,003	,466

a. Variable(s) entered on step 1: UP, PP, KA.

#### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	128,033 <sup>a</sup>	,098	,153

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