Lampiran 1 : Sampel Penelitian

DAFTAR NAMA PERUSAHAAN YANG DIJADIKAN SAMPEL PENELITIAN

No	Kode Perusahaan	Nama Perusahaan
1	ADMG	PT Polychem Indonesia Tbk
2	ARGO	PT Argo Pantes Tbk
3	ERTX	PT Eratex Djaya Tbk
4	ESTI	PT Ever Shine Textile Industry Tbk
5	HDTX	PT Panasia Indo Recourse Tbk
6	INDR	PT Indo-Rama Synthetics Tbk
7	MYTX	PT Apac Citra Centertex Tbk
8	PBRX	PT Pan Brothers Tbk
9	POLY	PT Asia Fasific Fibers Tbk
10	SSTM	PT Sunson Textile Manufacturer Tbk
11	STAR	PT Star Petrochem Tbk
12	TFCO	PT Tifico Fiber Indonesia Tbk
13	TRIS	PT Trisula International Tbk
14	UNIT	PT Nusantara Inti Corpora Tbk

Sumber : Bursa Efek Indonesia yang telah diolah

Lampiran 2 : Perhitungan Variabel

Data Hasil Opini Audit *Going Concern* (OAGC), *Audit Tenure* (AT), Pertumbuhan Perusahaan (PP), Profitabilitas (ROA), dan Likuiditas (CR) Periode 2012-2016

No	Perusahaan	*Audit Tenure*	PP	ROA	CR	OAGC
2012						
1	ADMG	0	(0.12)	1.80	2.20	1
2	ARGO	1	0.18	(7.67)	0.79	1
3	ERTX	1	0.85	1.00	1.04	1
4	ESTI	1	(0.07)	(5.80)	1.00	0
5	HDTX	1	(0.15)	0.23	0.93	0
6	INDR	0	(0.05)	0.67	1.12	1
7	MYTX	1	(0.22)	(2.92)	0.50	1
8	PBRX	1	0.24	7.12	1.31	1
9	POLY	1	(0.06)	(7.96)	0.20	1
10	SSTM	1	0.38	(1.74)	1.72	1
11	STAR	0	(0.07)	0.12	1.92	1
12	TFCO	0	(0.10)	2.11	1.58	1
13	TRIS	1	0.19	10.34	2.50	1
14	UNIT	0	(0.14)	0.09	0.58	1
2013						
1	ADMG	1	0.04	(0.10)	2.60	0
2	ARGO	0	0.33	4.50	0.67	1
3	ERTX	1	0.15	1.60	1.01	1
4	ESTI	1	(0.26)	(9.06)	0.86	0
5	HDTX	1	0.23	(9.19)	0.45	0
6	INDR	1	0.02	0.22	1.12	0
7	MYTX	1	0.25	(1.04)	0.48	1
8	PBRX	1	0.19	4.49	3.34	0
9	POLY	1	(0.06)	(8.50)	0.21	1
10	SSTM	0	0.03	(1.65)	1.31	1
11	STAR	1	0.34	0.08	1.87	1
12	TFCO	0	(0.15)	(2.60)	1.61	1
13	TRIS	0	0.20	10.73	2.30	1

14	UNIT	1	0.15	0.18	0.40	0
			2014			
1	ADMG	0	(0.11)	(5.30)	2.60	0
2	ARGO	0	(0.17)	(20.80)	0.41	0
3	ERTX	0	(0.04)	5.00	1.00	0
4	ESTI	1	(0.04)	(9.17)	0.71	1
5	HDTX	1	0.11	(2.50)	0.97	1
6	INDR	1	(0.04)	0.50	1.08	1
7	MYTX	0	0.12	(7.75)	0.42	0
8	PBRX	1	(0.00)	2.76	3.86	1
9	POLY	0	(0.13)	(29.07)	0.16	1
10	SSTM	0	(0.09)	(1.66)	1.20	1
11	STAR	0	(0.17)	0.04	1.74	0
12	TFCO	0	(0.08)	(1.36)	1.84	0
13	TRIS	0	0.05	6.76	2.00	1
14	UNIT	0	0.01	0.08	0.45	1
			2015			
1	ADMG	0	(0.31)	(5.40)	2.60	0
2	ARGO	0	(0.57)	(8.46)	0.29	1
3	ERTX	0	0.27	10.08	1.26	1
4	ESTI	0	(0.22)	(18.45)	0.67	1
5	HDTX	1	0.19	(7.30)	0.72	1
6	INDR	0	(0.11)	1.30	1.14	0
7	MYTX	0	(0.11)	(15.23)	0.35	1
8	PBRX	0	0.24	2.38	3.60	1
9	POLY	0	(0.22)	(7.05)	0.20	1
10	SSTM	0	(0.03)	(1.94)	1.26	1
11	STAR	0	0.13	0.04	1.81	0
12	TFCO	0	(0.34)	(1.00)	3.03	0
13	TRIS	0	0.14	6.56	1.89	1
14	UNIT	0	0.15	0.08	0.59	0
			2016			
1	ADMG	1	(0.10)	(5.90)	1.90	1
2	ARGO	0	0.07	(22.14)	0.31	1
3	ERTX	0	0.02	3.00	1.27	0

4	ESTI	0	(0.05)	6.33	1.38	0
5	HDTX	0	0.18	(8.38)	0.75	1
6	INDR	0	0.01	0.20	1.16	0
7	MYTX	1	(0.31)	(22.04)	0.42	0
8	PBRX	0	0.15	2.45	3.76	1
9	POLY	1	(0.08)	(5.26)	0.20	1
10	SSTM	0	(0.14)	(2.27)	1.27	0
11	STAR	0	(0.50)	0.07	2.00	1
12	TFCO	0	0.01	(1.94)	3.23	1
13	TRIS	0	7.63	3.42	1.64	1
14	UNIT	1	(0.12)	0.20	0.65	1

Lampiran 3 : Hasil Output SPSS

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AT	70	.00	1.00	.4000	.49344
PP	70	-.57	7.63	.1103	.93658
ROA	70	-29.07	10.73	-2.4581	7.59044
CR	70	.16	3.86	1.3344	.93240
OAGC	70	.00	1.00	.6571	.47809
Valid N (listwise)	70				

Overall Modal Fit (Block Awal)

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	90.015	.629
	2	90.008	.651
	3	90.008	.651

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 90.008

c. Estimation terminated at iteration number 3 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	AT	PP	ROA	CR
Step 1	1	66.763	-.444	2.065	.309	-.045	.076
	2	63.646	-.489	2.924	.430	-.058	.088
	3	63.223	-.491	3.386	.488	-.060	.088
	4	63.204	-.490	3.513	.501	-.060	.088
	5	63.204	-.490	3.521	.502	-.060	.088
	6	63.204	-.490	3.521	.502	-.060	.088

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 90.008

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

Goodmess Of Lemeshow's Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10.023	8	.263

Cox and Snells dan Nagelkerke R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	63.204[a]	.318	.440

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

Uji Omnibus Test of Model Coefficient (Uji Simultan)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	26.804	4	.000
	Block	26.804	4	.000
	Model	26.804	4	.000

Uji Wald (Uji Parsial)

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	AT	3.521	1.075	10.721	1	.001	33.824
	PP	.502	.650	.596	1	.440	1.652
	ROA	-.060	.045	1.787	1	.181	.941
	CR	.088	.370	.056	1	.813	1.092
	Constant	-.490	.674	.530	1	.467	.612

a. Variable(s) entered on step 1: AT, PP, ROA, CR.