

Lampiran-lampiran

- Lampiran 1 : Daftar nama sampel perusahaan Tekstil dan Garment yang terdaftar di Bursa Efek Indonesia tahun 2011-2016
- Lampiran 2 : kepemilikan perusahaan
- Lampiran 3 : kualitas audit
- Lampiran 4 : Kondisi keuangan perusahaan
- Lampiran 5 : Opini audit going concern
- Lampiran 6 : Analisis Data

Lampiran 1

Daftar nama sampel perusahaan Tekstil dan Garment yang terdaftar di Bursa Efek Indonesia tahun 2011-2016.

No	kode	Nama Perusahaan
1	ADMG	PT.Polychem Indonesia Tbk,
2	ARGO	PT.Argo pantes Tbk.
3	ESTI	PT.Ever Shine tex Tbk
4	HDTX	PT. Pansia indo Resources Tbk.
5	KARW	PT. ICTSI Jas Prima Tbk.
6	MYTX	PT.Apac Citra Centertex Tbk.
7	POLY	PT.Asia Pasific fibers Tbk.
8	SSTM	PT.Sunson Textile Manufacturer Tbk.

Lampiran 2

Kepemilikan manajerial

No	kode	nama perusahaan	2011	2012	2013	2014	2015	2016
1	ADMG	PT.Polychem Indonesia Tbk,	0%	0%	0%	0%	0%	0%
2	ARGO	PT.Argo pantes Tbk.	2,46%	2,47%	2,47%	2,41%	2,41%	2,41%
3	ESTI	PT.Ever Shine tex Tbk	0%	0%	0%	0%	0%	0%
4	HDTX	PT. Panasia indo Resources Tbk.	2,38%	2,38%	2,38%	2,38%	2,88%	2,85%
5	KARW	PT. ICTSI Jas Prima Tbk.	0%	0%	0%	0%	0%	0%
6	MYTX	PT.Apac Citra Centertex Tbk.	0%	0%	0%	0%	0%	0%
7	POLY	PT.Asia Pasific fibers Tbk.	0%	0%	0%	0%	0%	0%
8	SSTM	PT.Sunson Textile Manufacturer Tbk.	8%	8%	8%	8%	8%	37%

Lampiran 3

Kualitas audit

no	kode	nama perusahaan	2011	2012	2013	2014	2015	2016
1	ADMG	PT.Polychem Indonesia Tbk,	1	1	1	1	1	1
2	ARGO	PT.Argo pantes Tbk.	0	0	0	0	0	0
3	ESTI	PT.Ever Shine tex Tbk	1	1	1	1	1	1
4	HDTX	PT. Panasia indo Resources Tbk.	0	0	0	0	0	0
5	KARW	PT. ICTSI Jas Prima Tbk.	0	1	1	1	1	1
6	MYTX	PT.Apac Citra Centertex Tbk.	0	0	0	0	0	0
7	POLY	PT.Asia Pasific fibers Tbk.	0	0	0	0	0	0
8	SSTM	PT.Sunson Textile Manufacturer Tbk.	0	0	0	0	0	0

Lampiran 4

Kondisi keuangan perusahaan

no	kode	nama perusahaan	2011	2012	2013	2014	2015	2016
1	ADMG	PT.Polychem Indonesia Tbk.	306.56	3030.5	451.2	3846.32	-2.11	215
2	ARGO	PT.Argo pantes Tbk.	44.65	52.58	62.67	-3.44	30.73	407
3	ESTI	PT.Ever Shine tex Tbk	22.27	18.65	13.85	12.71	42.07	3.55
4	HDTX	PT. Panasia indo Resources Tbk.	1.83	1.08	0.09	0.2	9.27	0.114
5	KARW	PT. ICTSI Jas Prima Tbk.	29.33	26.16	13.81	64.92	4.41	2011.42
6	MYTX	PT.Apac Citra Centertex Tbk.	0.73	0.21	0.71	0.52	39.41	-0.25
7	POLY	PT.Asia Pasific fibers Tbk.	1340.66	-1.21	25.21	28.59	20.84	31
8	SSTM	PT.Sunson Textile Manufacturer Tbk.	0.77	4.78	1.02	0.08	0.9	0.92

Lampiran 5

Opini audit going concern

no	kode	nama perusahaan	2011	2012	2013	2014	2015	2016
1	ADMG	PT.Polychem Indonesia Tbk,	0	1	1	1	1	1
2	ARGO	PT.Argo pantes Tbk.	1	1	1	1	1	1
3	ESTI	PT.Ever Shine tex Tbk	1	1	1	0	1	0
4	HDTX	PT. Panasia indo Resources Tbk.	0	0	0	1	1	1
5	KARW	PT. ICTSI Jas Prima Tbk.	1	1	1	1	1	1
6	MYTX	PT.Apac Citra Centertex Tbk.	1	1	1	1	1	1
7	POLY	PT.Asia Pasific fibers Tbk.	1	1	0	1	1	1
8	SSTM	PT.Sunson Textile Manufacturer Tbk.	0	1	1	1	1	1

Lampiran 6

Analisis Data

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	48	,00	,37	,0223	,05698
X2	48	0	1	,35	,483
X3	48	-3,44	3846,32	254,4226	761,39231
Y	48	0	1	,83	,377
Valid N (listwise)	48				

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	48	,00	,37	,0223	,05698
X3	48	-3,44	3846,32	254,4226	761,39231
Valid N (listwise)	48				

Frequencies

Statistics

		X2	Y
N	Valid	48	48
	Missing	0	0

Frequency Table

		Y			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	OPINI AUDIT NON GOING CONCERN	8	16,7	16,7	16,7
	OPINI AUDIT GOING CONCERN	40	83,3	83,3	100,0
	Total	48	100,0	100,0	

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	48	100,0
	Missing Cases	0	,0
	Total	48	100,0
Unselected Cases		0	,0
Total		48	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
OPINI AUDIT NON GOING CONCERN	0
OPINI AUDIT GOING CONCERN	1

Categorical Variables Codings

	Frequency	Parameter coding
		(1)
X2	KAP NON BIG FOUR	20
	KAP BIG FOUR	28
		,000
		1,000

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	56,124	,917
2	56,072	,989
3	56,072	,990
4	56,072	,990

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 56,072

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

	Observed	Predicted
--	----------	-----------

	Y	Y		Percentage Correct
		OPINI AUDIT NON GOING CONCERN	OPINI AUDIT GOING CONCERN	
Step 0	OPINI AUDIT NON GOING CONCERN	0	13	,0
	OPINI AUDIT GOING CONCERN	0	35	100,0
	Overall Percentage			72,9

a. Constant is included in the model.

b. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	,990	,325	9,298	1	,002	2,692

Variables not in the Equation^a

		Score	df	Sig.
	X1	8,958	1	,003
Step 0	Variables	X2(1)	13,530	,000
	X3	12,740	1	,000

a. Residual Chi-Squares are not computed because of redundancies.

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients			
		Constant	X1	X2(1)	X3
1	38,248	,310	-,137	1,431	-,001
2	34,431	,429	1,772	1,915	-,002
3	32,078	,617	5,888	1,932	-,005
4	30,594	,789	5,475	1,955	-,007
5	31,566	1,137	-12,965	2,100	-,010
Step 1 6	29,076	1,030	-,765	2,208	-,012
7	28,982	1,116	-6,251	2,330	-,013
8	28,916	1,098	-4,731	2,337	-,012
9	28,914	1,095	-4,446	2,337	-,012
10	28,914	1,095	-4,436	2,337	-,012
11	28,914	1,095	-4,436	2,337	-,012

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 56,072

d. Estimation terminated at iteration number 11 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
	Step	27,158	3	,000
Step 1	Block	27,158	3	,000
	Model	27,158	3	,000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	28,914 ^a	,432	,627

a. Estimation terminated at iteration number 11 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	13,737	8	,089

Contingency Table for Hosmer and Lemeshow Test

	Y = OPINI AUDIT NON GOING CONCERN		Y = OPINI AUDIT GOING CONCERN		Total
	Observed	Expected	Observed	Expected	
1	5	4,989	0	,011	5
2	3	3,249	2	1,751	5
3	0	1,727	5	3,273	5
4	4	1,406	1	3,594	5
5	0	,780	5	4,220	5
6	1	,224	4	4,776	5
7	0	,200	5	4,800	5
8	0	,175	5	4,825	5
9	0	,157	5	4,843	5
10	0	,092	3	2,908	3
Step 1					

Classification Table^a

	Observed	Predicted			
		Y		Percentage Correct	
		OPINI AUDIT NON GOING CONCERN	OPINI AUDIT GOING CONCERN		
Step 1	Y	OPINI AUDIT NON GOING CONCERN	8	5	61,5

OPINI AUDIT GOING CONCERN	0	35	100,0
Overall Percentage			89,6

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
X1	-4,436	8,198	,293	1	,588	,012	,000	112650,298
X2(1)	2,337	1,090	4,597	1	,032	10,352	1,222	87,684
X3	-,012	,006	4,514	1	,034	,988	,976	,999
Constant	1,095	,637	2,951	1	,086	2,988		

a. Variable(s) entered on step 1: X1, X2, X3.

Correlation Matrix

	Constant	X1	X2(1)	X3	
Step 1	Constant	1,000	-,233	-,329	-,385
	X1	-,233	1,000	-,311	,253
	X2(1)	-,329	-,311	1,000	-,322
	X3	-,385	,253	-,322	1,000

