

Lampiran

Lampiran 1

Daftar Nama Perusahaan Tekstil dan Garmen

No	Kode Emiten	Perusahaan
1	TRIS	PT. Trisula International Tbk
2	MYTX	PT. Apac Citra Centrex Tbk
3	ARGO	PT. Argo Pantes Tbk
4	POLY	PT. Asia Pacific Fibers Tbk
5	ERTX	PT. Eratex Djaja Tbk
6	ESTI	PT. Ever Shine Textile Industry Tbk
7	INDR	PT. Indorama Synthetic Tbk
8	PBRX	PT. Pan Brothers Tbk
9	UNIT	PT. Nusantara Inti Corpora Tbk
10	HDTX	PT. Panasia Indo Resources Tbk.
11	SSTM	PT. Sunson Textile Manufacture
12	ADMG	PT. Polychem Indonesia Tbk
13	TFCO	PT. Tifico Fiber Indonesia Tbk
14	RICY	PT. Ricky Putra Globalindo Tbk

Lampira 2

Opini Audit Tahun Sebelumnya

No	Perusahaan	2012	2013	2014	2015	2016
1	PT. Trisula International Tbk	0	0	0	0	0
2	PT. Apac Citra Centrex Tbk	1	1	1	1	1
3	PT. Argo Pantes Tbk	1	1	1	1	1
4	PT. Asia Pacific Fibers Tbk	1	1	1	1	1
5	PT. Eratex Djaja Tbk	1	0	0	0	0
6	PT. Ever Shine Textile Industry Tbk	0	0	1	0	0
7	PT. Indorama Synthetic Tbk	0	0	0	0	0
8	PT. Pan Brothers Tbk	0	0	0	0	0
9	PT. Nusantara Inti Corpora Tbk	0	0	0	0	0
10	PT. Panasia Indo Resources Tbk.	0	0	0	1	1
11	PT. Sunson Textile Manufacture	0	0	1	1	0
12	PT. Polychem Indonesia Tbk	0	0	0	0	0
13	PT. Tifico Fiber Indonesia Tbk	0	0	0	0	0
14	PT. Ricky Putra Globalindo Tbk	1	0	0	0	0

Lampiran 3

Hasil Perhitungan Profitabilitas

Tekstile dan Garment 2012				
No	Perusahaan	Laba Bersih	Total Aktiva	Total
1	PT. Trisula International Tbk	37.887.200.425	3,66248E+11	0,1034468
2	PT. Apac Citra Centrex Tbk	124.715.173.730	1,80332E+12	0,0691585
3	PT. Argo Pantes Tbk	138.823.526	1.809.813.835	0,0767060
4	PT. Asia Pacific Fibers Tbk	32.118.811	405.928.430	0,0791243
5	PT. Eratex Djaja Tbk	11.258.196	433.414.874	0,0259756
6	PT. Ever Shine Textile Industry Tbk	4.666.657	80.464.521	0,0579965
7	PT. Indorama Synthetic Tbk	4.585.234	688.006.195	0,0066645
8	PT. Pan Brothers Tbk	90.413.144.580	2,0031E+12	0,0451367
9	PT. Nusantara Inti Corpora Tbk	352.726.678	379.900.742.389	0,0009285
10	PT. Panasia Indo Resources Tbk.	3.102.049.511	1,36255E+12	0,0022767
11	PT. Sunson Textile Manufacture	14.137.186.803	8,10276E+11	0,0174474
12	PT. Polychem Indonesia Tbk	8.400.946	598.838.346	0,0140287
13	PT. Tifico Fiber Indonesia Tbk	8.085.619	383.549.385	0,0210810
14	PT. Ricky Putra Globalindo Tbk	16.978.453.066	842.498.674.322	0,0201525

Tekstile dan Garment 2013				
No	Perusahaan	Laba Bersih	Total Aktiva	Total
1	PT. Trisula International Tbk	48.195.237.468	4,49009E+11	0,1073370
2	PT. Apac Citra Centrex Tbk	61.110.602.174	2,09547E+12	0,0291632
3	PT. Argo Pantes Tbk	105.451.353	2.345.032.586	0,0449680
4	PT. Asia Pacific Fibers Tbk	30.061.931	353.491.404	0,0850429

5	PT. Eratex Djaja Tbk	697.612	45.560.734	0,0153117
6	PT. Ever Shine Textile Industry Tbk	6.670.600	73.651.605	0,0905696
7	PT. Indorama Synthetic Tbk	4.088.059	734.920.885	0,0055626
8	PT. Pan Brothers Tbk	10.449.408	233.842.506	0,0446857
9	PT. Nusantara Inti Corpora Tbk	831.855.726	459.118.935.528	0,0018119
10	PT. Pania Indo Resources Tbk.	218.654.504.263	2,37873E+12	0,0919208
11	PT. Sunson Textile Manufacture	13.228.135.718	8,01866E+11	0,0164967
12	PT. Polychem Indonesia Tbk	113.377	31.045.592	0,0036520
13	PT. Tifico Fiber Indonesia Tbk	9.402.083	361.697.441	0,0259943
14	PT. Ricky Putra Globalindo Tbk	4.840.205.736	869.226.313.138	0,0055684

Tekstile dan Garment 2014				
No	Perusahaan	Laba Bersih	Total Aktiva	Total
1	PT. Trisula International Tbk	35.472.003.143	5,23901E+11	0,0677075
2	PT. Apac Citra Centrex Tbk	165.223.000	2.041.304.000	0,0809399
3	PT. Argo Pantex Tbk	30.333.897	145.830.402	0,2080080
4	PT. Asia Pacific Fibers Tbk	79.936.218	274.976.253	0,2907023
5	PT. Eratex Djaja Tbk	11.258.196	433.414.874	0,0259756
6	PT. Ever Shine Textile Industry Tbk	4.666.657	80.464.521	0,0579965
7	PT. Indorama Synthetic Tbk	4.585.234	688.006.195	0,0066645
8	PT. Pan Brothers Tbk	90.413.144.580	2,0031E+12	0,0451367
9	PT. Nusantara Inti Corpora Tbk	352.726.678	379.900.742.389	0,0009285
10	PT. Pania Indo Resources Tbk.	3.102.049.511	1,36255E+12	0,0022767

11	PT. Sunson Textile Manufacture	14.137.186.803	8,10276E+11	- 0,0174474
12	PT. Polychem Indonesia Tbk	8.400.946	598.838.346	0,0140287
13	PT.Tifico Fiber Indonesia Tbk	8.085.619	383.549.385	0,0210810
14	PT. Ricky Putra Globalindo Tbk	16.978.453.066	842.498.674.322	0,0201525

Tekstile dan Garment 2015				
No	Perusahaan	Laba Bersih	Total Aktiva	Total
1	PT. Trisula International Tbk	37.678.228.389	574.346.433.075	0,0656019
2	PT. Apac Citra Centrex Tbk	296.054	1.944.326	0,1522656
3	PT. Argo Pantes Tbk	11.021.625	130.251.770	0,0846179
4	PT. Asia Pacific Fibers Tbk	16.382.755	232.495.236	0,0704649
5	PT. Eratex Djaja Tbk	5.344.465	52.990.761	0,1008565
6	PT. Ever Shine Textile Industry Tbk	10.485.191	56.837.316	0,1844772
7	PT. Indorama Synthetic Tbk	13.326.426	804.851.296	0,0165576
8	PT. Pan Brothers Tbk	10.530.764	442.841.221	0,0237800
9	PT. Nusantara Inti Corpora Tbk	731.817.838	460.539.382.206	0,0015890
10	PT. Panasia Indo Resources Tbk.	356.310.795	4.878.367.904	0,0730389
11	PT. Sunson Textile Manufacture	14.039.767.615	7,21884E+11	0,0194488
12	PT. Polychem Indonesia Tbk	22.886.611	420.010.232	0,0544906
13	PT.Tifico Fiber Indonesia Tbk	1.288.345	315.020.865	0,0040897
14	PT. Ricky Putra Globalindo Tbk	12.382.694.616	1.198.193.867.892	0,0103345

Tekstile dan Garment 2016				
No	Perusahaan	Laba Bersih	Total Aktiva	Total
1	PT. Trisula International Tbk	12.382.694.616	1,19819E+12	0,0103345
2	PT. Apac Citra Centrex Tbk	357.047	1.619.757	0,2204324
3	PT. Argo Pantes Tbk	25.344.751	116.157.533	0,2181929
4	PT. Asia Pacific Fibers Tbk	12.159.436	231.149.516	0,0526042
5	PT. Eratex Djaja Tbk	2.895.261	21.464.176	0,1348881
6	PT. Ever Shine Textile Industry Tbk	3.127.492	49.433.362	0,0632668
7	PT. Indorama Synthetic Tbk	2.457.905	846.568.485	0,0029034
8	PT. Pan Brothers Tbk	12.725.088	519.506.767	0,0244946
9	PT. Nusantara Inti Corpora Tbk	812.506.093	432.913.180.372	0,0018768
10	PT. Panasia Indo Resources Tbk.	397.374.726	4.743.579.758	0,0837711
11	PT. Sunson Textile Manufacture	15.208.057.912	6,70964E+11	0,0226660
12	PT. Polychem Indonesia Tbk	22.309.190	380.847.522	0,0585777
13	PT.Tifico Fiber Indonesia Tbk	6.239.138	322.283.946	0,0193591
14	PT. Ricky Putra Globalindo Tbk	13.280.003.916	1.288.683.925.066	0,0103051

Lampiran 4

Hasil Perhitungan Likuiditas

Tekstile dan Garment 2012					
Perusahaan		Aktiva Lancar	Persediaan	Hutang Lancar	Total
1	PT. Trisula International Tbk	286.526.762.458	1,10012E+11	1,14554E+11	1,540883665
2	PT. Apac Citra Centretex Tbk	4,24243E+11	1,89001E+11	8,42156E+11	0,279332591
3	PT. Argo Pantes Tbk	628.813.351	424.209.545	932.372.686	0,21944423
4	PT. Asia Pacific Fibers Tbk	237.040.523	79.954.633	1.168.591.530	0,134423266
5	PT. Eratex Djaja Tbk	181.569.045	105.030.045	174.841.133	0,437763121
6	PT. Ever Shine Textile Industry Tbk	43.843.064	26.786.851	43873453	0,388759303
7	PT. Indorama Synthetic Tbk	284.396.922	111.737.028	253.473.592	0,681175079
8	PT. Pan Brothers Tbk	1.484.302.727.167	523.193.448.878	1.128.930.883.767	0,851344659
9	PT. Nusantara Inti Corpora Tbk	79.421.010.563	35.384.748.017	1,35917E+11	0,323993106
10	PT. Panasia Indo Resources Tbk.	3,98992E+11	1,97393E+11	4,31235E+11	0,467493114
11	PT. Sunson Textile Manufacture	4,28479E+11	3,89372E+11	2,49011E+11	0,157050839
12	PT. Polychem Indonesia Tbk	254.151.811	99.038.524	118.002.853	1,3144876
13	PT. Tifico Fiber Indonesia Tbk	111.794.971	55.493.470	70.794.396	0,795281889
14	PT. Ricky Putra Globalindo Tbk	6,01056E+11	2,88162E+11	2,66784E+11	1,172839592

Tekstile dan Garment 2013					
No	Perusahaan	Aktiva Lancar	Persediaan	Hutang Lancar	Total
1	PT. Trisula International Tbk	344.826.483.524	1,3088E+11	149.727.675.228	1,428906511
2	PT. Apac Citra Centrex Tbk	514.298.972.804	2,62635E+11	1.071.645.734.597	0,234839237
3	PT. Argo Pantes Tbk	628.813.351	424.209.545	932.372.686	0,21944423
4	PT. Asia Pacific Fibers Tbk	235.768.872	86.227.237	1.131.770.492	0,132130707
5	PT. Eratex Djaja Tbk	18.105.441	11.317.929	17.972.500	0,377660982
6	PT. Ever Shine Textile Industry Tbk	37.434.687	24.183.763	43.380.430	0,305458567
7	PT. Indorama Synthetic Tbk	319.487.983	119.595.789	285.974.050	0,698987177
8	PT. Pan Brothers Tbk	1.484.302.727.167	523.193.448.878	1.128.930.883.767	0,851344659
9	PT. Nusantara Inti Corpora Tbk	86.216.186.724	44.238.433.634	2,13861E+11	0,19628485
10	PT. Panasia Indo Resources Tbk.	4,50029E+11	1,92015E+11	1,00212E+12	0,257467315
11	PT. Sunson Textile Manufacture	4,15053E+11	3,44738E+11	3,15809E+11	0,222651546
12	PT. Polychem Indonesia Tbk	242.818.736	110.441.806	92.136.958	1,436740835
13	PT. Tifico Fiber Indonesia Tbk	104.132.484	56.147.144	64.572.902	0,74311884
14	PT. Ricky Putra Globalindo Tbk	6,27794E+11	2,62368E+11	2,98985E+11	1,222218383

Tekstile dan Garment 2014					
No	Perusahaan	Aktiva Lancar	Persediaan	Hutang Lancar	Total
1	PT. Trisula International Tbk	387.852.596.236	1,6772E+11	193.749.649.372	1,136172198
2	PT. Apac Citra Centrex Tbk	581.717	303288	1.368.816	0,203408639
3	PT. Argo Pantes Tbk	29.249.998	20.082.430	71.365.284	0,12845977

4	PT. Asia Pacific Fibers Tbk	177.420.399	86.227.237	75.507.062	1,207743482
5	PT. Eratex Djaja Tbk	457.148.015.947	79.238.223.389	2,62329E+11	1,440595769
6	PT. Ever Shine Textile Industry Tbk	32.593.816	24.420.530	46.119.257	0,177220678
7	PT. Indorama Synthetic Tbk	290.325.701	126.493.433	268.557.476	0,610045456
8	PT. Pan Brothers Tbk	284.235.425	67.440.255	73.581.933	2,946309796
9	PT. Nusantara Inti Corpora Tbk	87.603.774.426	46.464.388.233	1,94528E+11	0,211483348
10	PT. Panasia Indo Resources Tbk.	4,97448E+11	2,05112E+11	5,10984E+11	0,572103882
11	PT. Sunson Textile Manufacture	3,98785E+11	3,49114E+11	3,3251E+11	0,149383849
12	PT. Polychem Indonesia Tbk	171.561.893	78.033.665	67.254.242	1,390666599
13	PT. Tifico Fiber Indonesia Tbk	87.715.665	43.708.344	47.564.965	0,925204528
14	PT. Ricky Putra Globalindo Tbk	8,45372E+11	4,43003E+11	4,83248E+11	0,832635914

Tekstile dan Garment 2014

No	Perusahaan	Aktiva Lancar	Persediaan	Hutang Lancar	Total
1	PT. Trisula International Tbk	387.852.596.236	1,6772E+11	193.749.649.372	1,136172198
2	PT. Apac Citra Centrex Tbk	581.717	303288	1.368.816	0,203408639
3	PT. Argo Pantex Tbk	29.249.998	20.082.430	71.365.284	0,12845977
4	PT. Asia Pacific Fibers Tbk	177.420.399	86.227.237	75.507.062	1,207743482
5	PT. Eratex Djaja Tbk	457.148.015.947	79.238.223.389	2,62329E+11	1,440595769
6	PT. Ever Shine Textile Industry Tbk	32.593.816	24.420.530	46.119.257	0,177220678
7	PT. Indorama Synthetic Tbk	290.325.701	126.493.433	268.557.476	0,610045456
8	PT. Pan Brothers Tbk	284.235.425	67.440.255	73.581.933	2,946309796
9	PT. Nusantara Inti Corpora Tbk	87.603.774.426	46.464.388.233	1,94528E+11	0,211483348
10	PT. Panasia Indo Resources Tbk.	4,97448E+11	2,05112E+11	5,10984E+11	0,572103882
11	PT. Sunson Textile Manufacture	3,98785E+11	3,49114E+11	3,3251E+11	0,149383849

12	PT. Polychem Indonesia Tbk	171.561.893	78.033.665	67.254.242	1,390666599
13	PT.Tifico Fiber Indonesia Tbk	87.715.665	43.708.344	47.564.965	0,925204528
14	PT. Ricky Putra Globalindo Tbk	8,45372E+11	4,43003E+11	4,83248E+11	0,832635914

Tekstile dan Garment 2015

No	Perusahaan	Aktiva Lancar	Persediaan	Hutang Lancar	Total
1	PT. Trisula International Tbk	428.277.334.914	194.554.840.234	226.897.001.052	1,030081903
2	PT. Apac Citra Centrex Tbk	493.634	219.446	1.429.422	0,191817392
3	PT. Argo Pantas Tbk	22.091.948	14.510.171	75.179.214	0,100849378
4	PT. Asia Pacific Fibers Tbk	143.251.239	61.164.596	1.101.821.058	0,074500884
5	PT. Eratex Djaja Tbk	26.716.146	12.762.639	21.234.332	0,65712013
6	PT. Ever Shine Textile Industry Tbk	26.441.855	20.584.895	39.186.759	0,149462731
7	PT. Indorama Synthetic Tbk	294.276.372	135.767.969	257.397.793	0,615811042
8	PT. Pan Brothers Tbk	310.551.201	88.645.422	86.301.441	2,571287066
9	PT. Nusantara Inti Corpora Tbk	127.287.422.486	50.916.708.614	2,13483E+11	0,357737174
10	PT. Panasia Indo Resources Tbk.	598.254.870	309.153.529	831.964.891	0,347492237
11	PT. Sunson Textile Manufacture	3,7732E+11	3,23426E+11	3,31661E+11	0,162495343
12	PT. Polychem Indonesia Tbk	151.004.588	61.283.901	59.097.702	1,518175563
13	PT.Tifico Fiber Indonesia Tbk	70.935.722	38.856.079	23.380.573	1,372064021
14	PT. Ricky Putra Globalindo Tbk	8,51478E+11	445.220.208	7,18198E+11	1,184954973

Tekstile dan Garment 2016

No	Perusahaan	Aktiva Lancar	Persediaan	Hutang Lancar	Total
1	PT. Trisula International Tbk	462.578.104.758	1,87917E+11	281.765.921.952	0,974783764

2	PT. Apac Citra Centretex Tbk	360.309	208.553	854.929	0,177507138
3	PT. Argo Pantex Tbk	27.866.276	19.091.352	88.889.274	0,098717467
4	PT. Asia Pacific Fibers Tbk	118.020.699	59.691.450	1.108.697.962	0,052610586
5	PT. Eratex Djaja Tbk	21.464.176	11.918.765	16.919.686	0,564160056
6	PT. Ever Shine Textile Industry Tbk	27.019.321	20.776.539	19.587.421	0,318713832
7	PT. Indorama Synthetic Tbk	294.232.976	128.017.771	254.363.102	0,653456432
8	PT. Pan Brothers Tbk	386.571.023	101.629.921	102.772.612	2,772539264
9	PT. Nusantara Inti Corpora Tbk	119.703.443.513	48.647.675.737	1,84554E+11	0,385013861
10	PT. Pania Indo Resources Tbk.	582.043.492	225.404.688	773.443.042	0,461105453
11	PT. Sunson Textile Manufacture	3,51706E+11	2,98261E+11	2,77525E+11	0,192576828
12	PT. Polychem Indonesia Tbk	132.444.530	57.819.311	26.716.146	2,793262883
13	PT. Tifico Fiber Indonesia Tbk	85.721.387	35.941.912	26.501.119	1,878391437
14	PT. Ricky Putra Globalindo Tbk	9,43937E+11	5,01735E+11	8,21755E+11	0,538118482

Lampiran 5

Opini Audit Going Concern

No	Perusahaan	2012	2013	2014	2015	2016
1	PT. Trisula International Tbk	0	0	0	0	0
2	PT. Apac Citra Centrex Tbk	1	1	1	1	1
3	PT. Argo Pantes Tbk	1	1	1	1	1
4	PT. Asia Pacific Fibers Tbk	1	1	1	1	1
5	PT. Eratex Djaja Tbk	0	0	0	0	0
6	PT. Ever Shine Textile Industry Tbk	1	0	0	1	0
7	PT. Indorama Synthetic Tbk	0	0	0	0	0
8	PT. Pan Brothers Tbk	0	0	0	0	0
9	PT. Nusantara Inti Corpora Tbk	0	0	0	0	0
10	PT. Panasia Indo Resources Tbk.	0	0	1	1	1
11	PT. Sunson Textile Manufacture	0	1	1	0	0
12	PT. Polychem Indonesia Tbk	0	0	0	0	0
13	PT. Tifico Fiber Indonesia Tbk	0	0	0	0	0
14	PT. Ricky Putra Globalindo Tbk	0	0	0	0	0

Lampiran 6

Hasil Olah Data

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
OAGC	70	,00	1,00	,3143	,46758
OATS	70	,00	1,00	,2857	,45502
ROA	70	-,29	,13	-,0225	,08357
QR	70	,05	2,95	,7317	,68474
Valid N (listwise)	70				

Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,172	,061		2,830	,006		
1 OATS	,596	,091	,580	6,526	,000	,571	1,750
ROA	-1,561	,459	-,279	-3,400	,001	,670	1,492
QR	-,086	,052	-,126	-1,659	,102	,789	1,268

a. Dependent Variable: OAGC

Uji Omnibus (Simultan)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	58,545	3	,000
	Block	58,545	3	,000
	Model	58,545	3	,000

Uji Wald (Parsial)

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a								
OATS	2,835	1,076	6,943	1	,008	17,035	2,067	140,365
ROA	-16,277	6,633	6,021	1	,014	,000	,000	,038
QR	-3,035	2,133	2,024	1	,155	,048	,001	3,147
Constant	-1,083	1,067	1,031	1	,310	,339		

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

Uji Hosmer and Godness of Fit Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3,299	8	,914

Koefisien Determinasi (Nagelkerke R Square)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	28,603 ^a	,567	,796

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

	Observed	Predicted			
		OAGC		Percentage Correct	
		,00	1,00		
Step 0	OAGC				
		,00	48	0	100,0
		1,00	22	0	,0
	Overall Percentage				68,6

a. Constant is included in the model.

b. The cut value is ,500