

LAMPIRAN

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Lampiran 1

Daftar sampel nama perusahaan Tekstil dan Garment yang terdaftar di Bursa Efek Indonesia Tahun 2014-2017:

| No | Kode Saham | Perusahaan |
|----|------------|---------------------------------|
| 1 | MYTX | Apac Citra Centertex Tbk |
| 2 | SSTM | Sunson Textile Manufacturer Tbk |
| 3 | ESTI | Ever Shine Tex Tbk |
| 4 | ARGO | Argo Pantex Tbk |
| 5 | ADMG | Polychem Indonesia Tbk |
| 6 | INDR | Indo Rama Synthetic Tbk |
| 7 | RICY | Ricky Putra Globalindo Tbk |
| 8 | POLY | Asia Pasific Fibers Tbk |
| 9 | PBRX | Pan Brothers Tbk |
| 10 | CNTX | Century Textile Industry Tbk |
| 11 | HDTX | Panasia Indo Resources Tbk |
| 12 | UNIT | Nusantara Inti Corpora Tbk |
| 13 | TFCO | Tifico Fiber Indonesia Tbk |
| 14 | STAR | Star Petrochem Tbk |
| 15 | ERTX | Eratex Djaya Tbk |

Lampiran 2

Data Profitabilitas sampel Perusahaan Tekstil dan Garment

| No | Kode Saham | 2014 | 2015 | 2016 | 2017 |
|----|------------|--------|--------|--------|--------|
| 1 | MYTX | -0,081 | -0,152 | -0,220 | -0,083 |
| 2 | SSTM | -0,018 | -0,014 | -0,024 | -0,039 |
| 3 | ESTI | -0,092 | -0,184 | 0,063 | -0,028 |
| 4 | ARGO | -0,206 | -0,084 | -0,221 | -0,151 |
| 5 | ADMG | -0,052 | -0,058 | -0,054 | -0,023 |
| 6 | INDR | 0,000 | 0,013 | 0,002 | 0,003 |
| 7 | RICY | 0,013 | 0,011 | 0,011 | 0,012 |
| 8 | POLY | -0,290 | -0,077 | -0,051 | -0,019 |
| 9 | PBRX | 0,025 | 0,019 | 0,026 | 0,014 |
| 10 | CNTX | 0,009 | -0,011 | 0,040 | -0,036 |
| 11 | HDTX | -0,025 | -0,073 | -0,083 | -0,210 |
| 12 | UNIT | -0,012 | 0,001 | 0,002 | 0,002 |
| 13 | TFCO | -0,014 | -0,052 | 0,019 | 0,010 |
| 14 | STAR | 0,001 | 0,000 | 0,001 | 0,001 |
| 15 | ERTX | 0,049 | 0,100 | 0,030 | -0,030 |

Lampiran 3

Data Solvabilitas sampel Perusahaan Tekstil dan Garment

| No | Kode Saham | 2014 | 2015 | 2016 | 2017 |
|----|------------|--------|--------|--------|--------|
| 1 | MYTX | 8,512 | 4,424 | 2,751 | 8,908 |
| 2 | SSTM | 1,997 | 1,957 | 1,730 | 1,851 |
| 3 | ESTI | 1,962 | 3,364 | 2,061 | 3,184 |
| 4 | ARGO | -8,071 | -5,116 | -3,038 | -2,362 |
| 5 | ADMG | 6,036 | 0,569 | 0,552 | 0,561 |
| 6 | INDR | 1,501 | 1,711 | 1,981 | 1,814 |
| 7 | RICY | 0,002 | 1,995 | 2,124 | 2,194 |
| 8 | POLY | -1,303 | -1,251 | -1,247 | -1,246 |
| 9 | PBRX | 0,823 | 1,052 | 1,051 | 1,442 |
| 10 | CNTX | 11,677 | 23,689 | 11,425 | 31,224 |
| 11 | HDTX | 5,984 | 24,974 | 3,025 | 0,917 |
| 12 | UNIT | 0,824 | 0,895 | 0,774 | 0,739 |
| 13 | TFCO | 0,183 | 0,104 | 0,105 | 0,124 |
| 14 | STAR | 0,587 | 0,599 | 0,408 | 0,254 |
| 15 | ERTX | 2,645 | 2,092 | 1,633 | 2,315 |

Lampiran 4

Data Opini Audit Going Concern sampel Perusahaan Tekstil dan Garment

| No | Kode Saham | 2014 | 2015 | 2016 | 2017 |
|----|------------|------|------|------|------|
| 1 | MYTX | 1 | 1 | 1 | 1 |
| 2 | SSTM | 1 | 1 | 1 | 1 |
| 3 | ESTI | 0 | 0 | 1 | 0 |
| 4 | ARGO | 1 | 1 | 1 | 1 |
| 5 | ADMG | 0 | 0 | 0 | 1 |
| 6 | INDR | 0 | 0 | 0 | 1 |
| 7 | RICY | 0 | 0 | 0 | 1 |
| 8 | POLY | 1 | 1 | 1 | 1 |
| 9 | PBRX | 0 | 0 | 0 | 0 |
| 10 | CNTX | 0 | 0 | 0 | 0 |
| 11 | HDTX | 1 | 1 | 1 | 1 |
| 12 | UNIT | 0 | 0 | 0 | 0 |
| 13 | TFCO | 0 | 0 | 0 | 0 |
| 14 | STAR | 0 | 0 | 0 | 1 |
| 15 | ERTX | 0 | 0 | 0 | 0 |

Lampiran 5

Hasil Output SPSS

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|--------|----------------|
| Profitabilitas | 60 | -,29 | ,10 | -,0382 | ,07716 |
| Solvabilitas | 60 | -8,07 | 31,22 | 2,8612 | 6,38803 |
| OAGC | 60 | 0 | 1 | ,42 | ,497 |
| Valid N (listwise) | 60 | | | | |

Uji Regresi Logistik BINARY

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) | |
|------------------------------------|---------|-------|-------|----|------|--------|-------------------------|
| Step 1 ^a Profitabilitas | -18,646 | 6,180 | 9,102 | 1 | ,003 | ,000 | H ² Diterima |
| Solvabilitas | -,027 | ,047 | ,317 | 1 | ,573 | ,974 | H ³ Ditolak |
| Constant | -,900 | ,373 | 5,831 | 1 | ,016 | ,407 | |

a. Variable(s) entered on step 1: Profitabilitas, Solvabilitas.

Omnibus Tests of Model Coefficients

| | Chi-square | df | Sig. |
|-------------|------------|----|------|
| Step 1 Step | 16,957 | 2 | ,000 |
| Block | 16,957 | 2 | ,000 |
| Model | 16,957 | 2 | ,000 |

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 11,381 | 8 | ,181 |

Koefisien Determinasi (R²)

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1 | 64,546 ^a | ,246 | ,331 |