

**Lampiran 1**

**DAFTAR POPULASI**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
1	APOL	Arpeni Pratama Ocean Line Tbk
2	ASSA	Adi Sarana Armada Tbk
3	BBRM	Pelayaran Nasinal Bina Buana Raya Tbk
4	BIRD	Blue Bird Tbk
5	BLTA	Berlian Laju Tanker Tbk
6	BULL	Buana Listya Tama Tbk
7	CANI	Capitol Nusantara Indonesia Tbk
8	CASS	Cardig Aero Servies Tbk
9	GIAA	Garuda Indonesia (Persero) Tbk
10	HITS	Humpuss Intermoda Transportasi Tbk
11	IATA	Indonesia Air Transport & Infrastruktur Tbk
12	INDX	Tanah Laut Tbk
13	IPCM	Jasa Armada Indonesia Tbk
14	KARW	ICTSI Jasa Prima Tbk
15	LEAD	Logindo Samudramakmur Tbk
16	LRNA	Ekasari Lorena Transport Tbk
17	MBSS	Mitra Bantera Segara Sejati Tbk
18	MIRA	Mitra Internasional Resources Tbk
19	NELY	Pelayanan Nelly Dwi Putri Tbk
20	PORT	Nusantara Pelabuhan Handal Tbk
21	PTIS	Indo Straits Tbk

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
22	RIGS	Rig Tenders Indonesia Tbk
23	SAFE	Steady Safe Tbk
24	SDMU	Sidomulyo Selaras Tbk
25	SHIP	Sillo Maritime Perdana Tbk
26	SMDR	Samudera Indonesia Tbk
27	SOCI	Soeshi Lines Tbk
28	TAMU	Pelayaran Tamarin Samudra Tbk
29	TAXI	Express Trasindo Utama Tbk
30	TMAS	Pelayaran Tempuran Emas Tbk
31	TPMA	Trans Power Marine Tbk
32	TRAM	Trada Maritime Tbk
33	WEHA	Weha Transportasi Indonesia Tbk
34	WINS	Wintemar Offshore Marine Tbk
35	ZBRA	Zebra Nusantara Tbk

**Lampiran 2****DAFTAR SAMPEL**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
1	APOL	Arpeni Pratama Ocean Line Tbk
2	ASSA	Adi Sarana Armada Tbk
3	CASS	Cardig Aero Servies Tbk
4	INDX	Tanah Laut Tbk
5	MIRA	Mitra Internasional Resources Tbk
6	NELY	Pelayanan Nelly Dwi Putri Tbk
7	SAFE	Steady Safe Tbk
8	SDMU	Sidomulyo Selaras Tbk
9	TAXI	Express Trasindo Utama Tbk
10	TMAS	Pelayaran Tempuran Emas Tbk
11	WEHA	Weha Transportasi Indonesia Tbk
12	ZBRA	Zebra Nusantara Tbk

## Lampiran 3

## DATA PERHITUNGAN PROFITABILITAS

## 1. Data Perhitungan ROA Tahun 2012

<b>Kode Perusahaan</b>	<b>Laba Bersih</b>	<b>Asset</b>	<b>ROA</b>
APOL	(720.080.469.181)	3.008.036.943.936	(0,239386)
ASSA	29.453.261.026	2.108.998.307.963	0,013966
CASS	189.428.306.000	795.015.458.000	0,238270
INDX	12.161.793.249	150.509.404.105	0,080804
MIRA	9.949.870.230	405.042.661.229	0,024565
NELY	59.879.630.257	431.872.162.507	0,138651
SAFE	(6.299.160.365)	41.542.311.657	(0,151632)
SDMU	5.151.853.385	277.672.117.951	0,018554
TAXI	79.361.617.000	1.782.787.661.000	0,044515
TMAS	119.987.105.993	1.533.856.918.547	0,078226
WEHA	5.932.965.518	386.060.675.421	0,015368
ZBRA	(8.699.679.217)	47.104.836.323	(0,184688)

## 2. Data Perhitungan ROA Tahun 2013

<b>Kode Perusahaan</b>	<b>Laba Bersih</b>	<b>Asset</b>	<b>ROA</b>
APOL	(965.672.947.183)	2.577.573.874.479	(0,374644)
ASSA	92.042.801.164	2.172.243.158.275	0,042372
CASS	250.017.096.000	916.593.561.000	0,272768
INDX	16.095.092.066	147.417.713.509	0,109180
MIRA	(1.717.174.068)	491.868.243.471	(0,003491)
NELY	29.488.500.331	435.085.209.919	0,067776
SAFE	4.675.335.495	14.395.380.196	0,324780
SDMU	6.256.437.814	370.378.402.033	0,016892
TAXI	132.611.150.000	2.137.040.347.000	0,062054
TMAS	70.819.528.750	1.670.514.551.431	0,042394
WEHA	1.770.271.140	515.509.832.681	0,003434
ZBRA	(7.933.084.069)	39.645.201.545	(0,200102)

## 3. Data Perhitungan ROA Tahun 2014

<b>Kode Perusahaan</b>	<b>Laba Bersih</b>	<b>Asset</b>	<b>ROA</b>
APOL	20.499.506.726	1.858.190.988.862	0,011032
ASSA	42.947.775.554	2.507.311.194.506	0,017129
CASS	269.760.085.000	1.085.460.356.000	0,248521
INDX	47.862.625.877	183.172.852.929	0,261298
MIRA	(44.877.475.740)	515.577.615.353	(0,087043)
NELY	23.363.346.280	442.803.314.973	0,052762
SAFE	4.488.598.748	11.154.720.616	0,402395
SDMU	9.597.813.956	405.100.406.126	0,023692
TAXI	118.285.872.000	3.011.281.084.000	0,039281
TMAS	203.241.828.930	1.626.894.522.573	0,124926
WEHA	3.512.426.245	477.308.105.800	0,007359
ZBRA	(8.999.915.346)	36.642.287.738	(0,245616)

## 4. Data Perhitungan ROA Tahun 2015

<b>Kode Perusahaan</b>	<b>Laba Bersih</b>	<b>Asset</b>	<b>ROA</b>
APOL	(786.158.903.636)	1.600.998.030.575	(0,491043)
ASSA	34.176.339.639	2.892.967.196.853	0,011814
CASS	293.571.512.000	1.279.507.012.000	0,229441
INDX	1.836.009.077	181.024.951.673	0,010142
MIRA	(14.009.192.001)	480.589.845.543	(0,029150)
NELY	28.456.234.767	422.231.227.377	0,067395
SAFE	1.220.174.568	10.350.475.341	0,117886
SDMU	804.061.878	403.984.087.069	0,001990
TAXI	32.322.265.000	2.883.807.269.000	0,011208
TMAS	317.174.135.241	1.782.060.875.189	0,177982
WEHA	(39.091.739.778)	358.826.820.649	(0,108943)
ZBRA	(8.351.373.538)	21.726.271.297	(0,384391)

## 5. Data Perhitungan ROA Tahun 2016

<b>Kode Perusahaan</b>	<b>Laba Bersih</b>	<b>Asset</b>	<b>ROA</b>
APOL	(212.267.832.156)	1.214.104.459.319	(0,174835)
ASSA	62.150.984.694	3.029.807.463.353	0,020513
CASS	296.376.558.000	1.647.454.782.000	0,179900
INDX	(17.713.289.526)	162.412.706.550	(0,109063)
MIRA	(38.436.600.306)	400.014.977.533	(0,096088)
NELY	13.922.094.004	409.484.780.079	0,033999
SAFE	20.712.677.860	9.449.082.799	2,192031
SDMU	1.125.343.487	436.204.840.797	0,002580
TAXI	(184.740.372.000)	2.557.262.840.000	(0,072241)
TMAS	231.521.148.688	2.525.662.339.789	0,091667
WEHA	(24.498.933.579)	304.957.257.737	(0,080336)
ZBRA	(12.641.565.483)	10.579.213.425	(1,194944)

## 6. Data Perhitungan ROA Tahun 2017

<b>Kode Perusahaan</b>	<b>Laba Bersih</b>	<b>Asset</b>	<b>ROA</b>
APOL	(257.845.586.194)	1.167.650.492.065	(0,220824)
ASSA	103.308.394.513	3.307.396.918.555	0,031236
CASS	323.071.667.000	1.907.034.830.000	0,169410
INDX	(57.755.332.932)	109.923.503.603	(0,525414)
MIRA	(20.051.493.787)	373.572.552.145	(0,053675)
NELY	24.270.494.120	416.286.581.960	0,058302
SAFE	(3.669.160.353)	48.249.732.973	(0,076045)
SDMU	(37.800.386.197)	385.446.175.528	(0,098069)
TAXI	(492.102.310.000)	2.010.013.010.000	(0,244825)
TMAS	53.358.287.358	2.918.378.214.457	0,018284
WEHA	50.424.675.796	300.003.474.668	0,168080
ZBRA	375.515.650	5.445.490.151	0,068959

## Lampiran 4

## DATA PERHITUNGAN LIKUIDITAS

## 1. Data Perhitungan CR Tahun 2012

<b>Kode Perusahaan</b>	<b>Asset Lancar</b>	<b>Hutang Lancar</b>	<b>CR</b>
APOL	609.848.936.144	2.020.134.128.584	0,301885
ASSA	435.661.177.548	396.686.090.694	1,098252
CASS	430.369.669.000	247.412.754.000	1,739481
INDX	69.468.341.483	42.251.741.053	1,644153
MIRA	65.731.628.662	53.683.460.860	1,224430
NELY	137.648.006.427	44.830.925.914	3,070381
SAFE	1.467.202.223	75.627.704.061	0,019400
SDMU	83.770.987.509	73.824.548.939	1,134731
TAXI	543.097.779.000	373.180.008.000	1,455324
TMAS	222.755.282.668	438.384.167.795	0,508128
WEHA	54.105.207.129	46.399.601.975	1,166071
ZBRA	9.072.193.497	3.133.913.625	2,894845

## 2. Data Perhitungan CR Tahun 2013

<b>Kode Perusahaan</b>	<b>Asset Lancar</b>	<b>Hutang Lancar</b>	<b>CR</b>
APOL	443.779.359.605	2.116.978.766.293	0,209629
ASSA	200.698.682.735	410.110.600.279	0,489377
CASS	482.987.570.000	315.416.064.000	1,531271
INDX	72.377.387.154	17.232.581.209	4,200032
MIRA	67.167.155.665	66.786.145.016	1,005705
NELY	132.467.481.389	57.426.700.751	2,306723
SAFE	461.685.069	51.396.693.624	0,008983
SDMU	94.114.598.724	111.897.711.704	0,841077
TAXI	596.729.838.000	575.014.695.000	1,037765
TMAS	294.108.712.017	567.334.563.633	0,518404
WEHA	73.603.480.808	69.385.386.862	1,060792
ZBRA	8.416.589.218	35.033.094.036	0,240247

## 3. Data Perhitungan CR Tahun 2014

<b>Kode Perusahaan</b>	<b>Asset Lancar</b>	<b>Hutang Lancar</b>	<b>CR</b>
APOL	297.775.310.792	2.047.873.240.886	0,145407
ASSA	215.694.874.010	537.744.820.888	0,401110
CASS	589.767.791.000	353.250.744.000	1,669544
INDX	110.150.388.970	5.003.337.356	22,015383
MIRA	183.485.024.787	78.973.212.380	2,323383
NELY	96.238.565.669	52.967.173.989	1,816947
SAFE	233.066.064	52.463.894.030	0,004442
SDMU	93.619.631.114	115.465.961.241	0,810799
TAXI	672.476.985.000	513.051.327.000	1,310740
TMAS	304.669.276.694	615.621.554.666	0,494897
WEHA	77.048.155.759	69.097.621.618	1,115062
ZBRA	7.747.914.294	9.832.971.960	0,787952

## 4. Data Perhitungan CR Tahun 2015

<b>Kode Perusahaan</b>	<b>Asset Lancar</b>	<b>Hutang Lancar</b>	<b>CR</b>
APOL	267.444.075.211	6.571.905.837.382	0,040695
ASSA	265.669.161.853	625.123.073.152	0,424987
CASS	932.838.567.000	417.406.003.000	2,234847
INDX	77.380.231.156	1.229.034.146	62,960196
MIRA	188.393.544.542	70.610.055.517	2,668084
NELY	92.436.909.071	29.217.872.661	3,163711
SAFE	3.532.173.639	62.548.494.749	0,056471
SDMU	111.084.740.969	118.700.001.817	0,935844
TAXI	618.300.190.000	425.777.929.000	1,452166
TMAS	271.152.262.325	463.425.983.891	0,585104
WEHA	42.145.522.652	164.670.613.402	0,255938
ZBRA	5.325.401.850	12.292.197.503	0,433234



## 5. Data Perhitungan CR Tahun 2016

<b>Kode Perusahaan</b>	<b>Asset Lancar</b>	<b>Hutang Lancar</b>	<b>CR</b>
APOL	222.301.637.173	6.359.273.595.490	0,034957
ASSA	292.211.049.808	596.788.731.977	0,489639
CASS	1.086.484.530.000	487.042.513.000	2,230780
INDX	62.445.465.923	562.345.297	111,044702
MIRA	172.062.336.292	64.263.629.910	2,677445
NELY	103.632.804.322	22.862.731.874	4,532827
SAFE	1.900.038.602	40.985.115.285	0,046359
SDMU	117.433.832.486	97.664.839.437	1,202417
TAXI	712.446.735.000	174.751.384.000	4,076916
TMAS	275.648.326.608	652.010.180.636	0,422767
WEHA	46.623.259.177	138.281.620.188	0,337162
ZBRA	3.175.952.842	14.268.295.418	0,222588

## 6. Data Perhitungan CR Tahun 2017

<b>Kode Perusahaan</b>	<b>Asset Lancar</b>	<b>Hutang Lancar</b>	<b>CR</b>
APOL	343.714.015.687	6.671.078.810.973	0,051523
ASSA	343.676.979.857	802.405.786.738	0,428308
CASS	834.129.958.000	626.321.050.000	1,331793
INDX	53.202.298.965	345.263.343	154,091942
MIRA	151.236.800.452	62.404.445.219	2,423494
NELY	111.105.582.339	18.400.443.369	6,038201
SAFE	38.974.363.181	72.544.718.357	0,537246
SDMU	85.463.939.468	79.820.531.573	1,070701
TAXI	452.880.577.000	535.116.207.000	0,846322
TMAS	414.746.140.998	818.827.483.785	0,506512
WEHA	22.665.390.442	53.152.285.722	0,426424
ZBRA	1.358.592.894	11.378.076.773	0,119404

## Lampiran 5

## DATA PERHITUNGAN SOLVABILITAS

## 1. Data Perhitungan DAR Tahun 2012

<b>Kode Perusahaan</b>	<b>Total Kewajiban</b>	<b>Total Asset</b>	<b>DAR</b>
APOL	5.921.349.303.098	3.008.036.943.936	1,968510
ASSA	1.376.044.230.936	2.108.998.307.963	0,652463
CASS	443.658.309.000	795.015.458.000	0,558050
INDX	105.021.527.210	150.509.404.105	0,697774
MIRA	98.541.572.488	405.042.661.229	0,243287
NELY	115.233.803.056	431.872.162.507	0,266824
SAFE	125.377.720.927	41.542.311.657	3,018073
SDMU	100.037.237.574	277.672.117.951	0,360271
TAXI	1.095.963.020.000	1.782.787.661.000	0,614747
TMAS	1.184.952.840.987	1.533.856.918.547	0,772532
WEHA	301.192.327.415	386.060.675.421	0,780168
ZBRA	9.297.258.776	47.104.836.323	0,197374

## 2. Data Perhitungan DAR Tahun 2013

<b>Kode Perusahaan</b>	<b>Total Kewajiban</b>	<b>Total Asset</b>	<b>DAR</b>
APOL	6.732.105.947.259	2.577.573.874.479	2,611799
ASSA	1.347.244.280.084	2.172.243.158.275	0,620209
CASS	507.847.139.000	916.593.561.000	0,554059
INDX	18.002.056.209	147.417.713.509	0,122116
MIRA	134.645.494.931	491.868.243.471	0,273743
NELY	110.108.350.137	435.085.209.919	0,253073
SAFE	93.555.453.972	14.395.380.196	6,498992
SDMU	167.236.803.369	370.378.402.033	0,451530
TAXI	1.339.888.263.000	2.137.040.347.000	0,626983
TMAS	1.334.260.131.757	1.670.514.551.431	0,798712
WEHA	358.377.913.209	515.509.832.681	0,695191
ZBRA	37.770.708.071	39.645.201.545	0,952718

## 3. Data Perhitungan DAR Tahun 2014

<b>Kode Perusahaan</b>	<b>Total Kewajiban</b>	<b>Total Asset</b>	<b>DAR</b>
APOL	6.030.054.238.855	1.858.190.988.862	3,245121
ASSA	1.669.894.040.761	2.507.311.194.506	0,666010
CASS	596.942.115.000	1.085.460.356.000	0,549944
INDX	5.987.112.356	183.172.852.929	0,032686
MIRA	179.379.148.640	515.577.615.353	0,347919
NELY	103.863.108.911	442.803.314.973	0,234558
SAFE	85.826.195.643	11.154.720.616	7,694159
SDMU	194.768.130.719	405.100.406.126	0,480790
TAXI	2.118.763.064.000	3.011.281.084.000	0,703609
TMAS	1.095.003.996.638	1.626.894.522.573	0,673064
WEHA	315.249.802.282	477.308.105.800	0,660474
ZBRA	14.042.090.804	36.642.287.738	0,383221

## 4. Data Perhitungan DAR Tahun 2015

<b>Kode Perusahaan</b>	<b>Total Kewajiban</b>	<b>Total Asset</b>	<b>DAR</b>
APOL	6.730.081.020.792	1.600.998.030.575	4,203679
ASSA	2.038.423.272.119	2.892.967.196.853	0,704613
CASS	721.089.781.000	1.279.507.012.000	0,563568
INDX	2.029.082.146	181.024.951.673	0,011209
MIRA	161.377.211.052	480.589.845.543	0,335790
NELY	61.089.238.467	422.231.227.377	0,144682
SAFE	85.988.901.324	10.350.475.341	8,307725
SDMU	193.043.448.255	403.984.087.069	0,477849
TAXI	1.962.823.365.000	2.883.807.269.000	0,680636
TMAS	967.395.114.387	1.782.060.875.189	0,542852
WEHA	230.242.897.903	358.826.820.649	0,641655
ZBRA	17.075.260.464	21.726.271.297	0,785927

## 5. Data Perhitungan DAR Tahun 2016

<b>Kode Perusahaan</b>	<b>Total Kewajiban</b>	<b>Total Asset</b>	<b>DAR</b>
APOL	6.514.053.648.800	1.214.104.459.319	5,365316
ASSA	2.126.179.428.075	3.029.807.463.353	0,701754
CASS	852.432.858.000	1.647.454.782.000	0,517424
INDX	1.368.636.788	162.412.706.550	0,008427
MIRA	153.570.600.374	400.014.977.533	0,383912
NELY	41.516.059.806	409.484.780.079	0,101386
SAFE	41.869.657.201	9.449.082.799	4,431082
SDMU	175.045.251.747	436.204.840.797	0,401291
TAXI	1.820.549.926.000	2.557.262.840.000	0,711913
TMAS	1.530.986.623.552	2.525.662.339.789	0,606172
WEHA	201.963.874.350	304.957.257.737	0,662269
ZBRA	18.572.202.118	10.579.213.425	1,755537

## 6. Data Perhitungan DAR Tahun 2017

<b>Kode Perusahaan</b>	<b>Total Kewajiban</b>	<b>Total Asset</b>	<b>DAR</b>
APOL	6.739.006.955.394	1.167.650.492.065	5,771425
ASSA	2.321.587.255.114	3.307.396.918.555	0,701938
CASS	1.108.203.297.000	1.907.034.830.000	0,581113
INDX	1.505.342.936	109.923.503.603	0,013694
MIRA	145.032.607.737	373.572.552.145	0,388231
NELY	31.209.419.166	416.286.581.960	0,074971
SAFE	88.300.631.879	48.249.732.973	1,830075
SDMU	162.869.274.046	385.446.175.528	0,422547
TAXI	1.763.500.314.000	2.010.013.010.000	0,877358
TMAS	1.895.433.894.137	2.918.378.214.457	0,649482
WEHA	147.598.843.939	300.003.474.668	0,491990
ZBRA	12.966.448.240	5.445.490.151	2,381135

DESCRIPTIVES VARIABLES=Profitabilitas Likuiditas Solvabilitas OpiniAuditGoingConcern  
 /STATISTICS=MEAN STDDEV MIN MAX.

## Descriptives

[DataSet1] D:\SPSS\SPSS 02-08-2018.sav

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	72	,000	2,192	,08952	,266667
CR	72	,004	154,092	6,01395	23,171536
DAR	72	,008	8,308	1,21516	1,773021
OAGC	72	,000	1,000	,33333	,474713
Valid N (listwise)	72				

LOGISTIC REGRESSION VARIABLES OpiniAuditGoingConcern  
 /METHOD=ENTER Profitabilitas Likuiditas Solvabilitas  
 /PRINT=GOODFIT  
 /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).

## Logistic Regression

[DataSet1] D:\SPSS\SPSS 02-08-2018.sav

### Case Processing Summary

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	72	100,0
	Missing Cases	0	,0
	Total	72	100,0
Unselected Cases		0	,0
Total		72	100,0

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

### Dependent Variable Encoding

Original Value	Internal Value
NOOAGC	0
OAGC	1

## Block 0: Beginning Block

**Classification Table<sup>a,b</sup>**

Observed			Predicted		
			OAGC		Percentage Correct
			NOOAGC	OAGC	
Step 0	OAGC	NOOAGC	48	0	100,0
		OAGC	24	0	,0
Overall Percentage					66,7

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	-,693	,250	7,687	1	,006	,500

**Variables not in the Equation**

	Score	df	Sig.
Step 0 Variables			
Profitabilitas	,879	1	,348
Likuiditas	1,870	1	,171
Solvabilitas	23,597	1	,000
Overall Statistics	24,189	3	,000

## Block 1: Method = Enter

**Omnibus Tests of Model Coefficients**

	Chi-square	df	Sig.
Step 1 Step	34,396	3	,000
Block	34,396	3	,000
Model	34,396	3	,000

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	57,262 <sup>a</sup>	,380	,527

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	7,564	8	,477

**Contingency Table for Hosmer and Lemeshow Test**

		OAGC = NOOAGC		OAGC = OAGC		Total
		Observed	Expected	Observed	Expected	
Step 1	1	7	6,706	0	,294	7
	2	5	6,254	2	,746	7
	3	5	6,051	2	,949	7
	4	3	5,896	4	1,104	7
	5	7	5,672	0	1,328	7
	6	7	5,309	0	1,691	7
	7	7	5,124	0	1,876	7
	8	6	4,936	1	2,064	7
	9	1	1,991	6	5,009	7
	10	0	,061	9	8,939	9

**Classification Table<sup>a</sup>**

Observed	Predicted			
	OAGC		Percentage Correct	
	NOOAGC	OAGC		
Step 1 OAGC	NOOAGC	48	0	100,0
	OAGC	10	14	58,3
Overall Percentage				86,1

a. The cut value is ,500

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup> Profitabilitas	-2,712	1,692	2,570	1	,109	,066
Likuiditas	-,020	,057	,123	1	,725	,980
Solvabilitas	2,198	,782	7,893	1	,005	9,003
Constant	-2,440	,602	16,411	1	,000	,087

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