

Lampiran 1

Daftar nama sampel perusahaan Tekstil dan Garment yang terdaftar di Bursa Efek Indonesia Tahun 2013-2017.

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 Pan Asia Resources Tbk.
6	INDR	PT Indo Rama Synthetic Tbk.
7	MYTX	PT Asia Pacific Investama Tbk.
8	POLY	PT Asia Pacific Fibers Tbk.
9	RICY	PT Ricky Putra Globalindo Tbk.
10	SRIL	PT Sri Rejeki Isman Tbk.
11	SSTM	PT Sunson Textile Manufacturer Tbk.
12	STAR	PT Star Petrochem Tbk.
13	TRIS	PT Trisula Internasional Tbk.
14	TFCO	PT Tifico Fiber Indonesia Tbk.
15	UNIT	PT Nusantara Inti Corpora Tbk.

Lampiran 2

Nama dan Jenis KAP

Tekstil dan Garment 2013					
No.	Kode	Nama Perusahaan	Nama KAP	Jenis KAP	Dummy
1	ADMG	PT Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
2	ARGO	PT Argo Pantas Tbk.	Hendrawinata Eddy & Siddharta	KAP non big four	0
3	ERTX	PT Eratex Djaya Tbk.	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	KAP non big four	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	Ernest & Young Purwantono, Suherman & Surja	KAP big four	1
5	HDTX	PT Pan Asia Resources Tbk.	Drs. Bambang Sudaryono & Rekan	KAP non big four	0
6	INDR	PT Indo Rama Synthetic Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
7	MYTX	PT Asia Pacific Investama Tbk.	Mulyamin Sensi Suryanto & Lianny	KAP non big four	0
8	POLY	PT Asia Pacific Fibers Tbk.	Hendrawinata Eddy & Siddharta	KAP non big four	0
9	RICY	PT Ricky Putra Globalindo Tbk.	Joachim Sulisty & Rekan	KAP non big four	0
10	SRIL	PT Sri Rejeki Isman Tbk.	Ernest & Young Purwantono, Suherman & Surja	KAP big four	1
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang	KAP non big four	0
12	STAR	PT Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahardja	KAP non big four	0
13	TRIS	PT Trisula Internasional Tbk.	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma &	KAP non big four	0

			Rekan		
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surdja	KAP big four	1
15	UNIT	PT Nusantara Inti Corpora Tbk.	Drs. Iman Syafei & Rekan	KAP non big four	0

Tekstil dan Garment 2014					
No.	Kode	Nama Perusahaan	Nama KAP	Jenis KAP	Dummy
1	ADMG	PT Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
2	ARGO	PT Argo Pantas Tbk.	Anwar Sugiharto & Rekan	KAP non big four	0
3	ERTX	PT Eratex Djaya Tbk.	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	KAP non big four	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	Ernest & Young Purwantono, Suherman & Surja	KAP big four	1
5	HDTX	PT Pan Asia Resources Tbk.	Drs. Bambang Sudaryono & Rekan	KAP non big four	0
6	INDR	PT Indo Rama Synthetic Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
7	MYTX	PT Asia Pacific Investama Tbk.	Kosasih, Nurdiaman Tjahja & Rekan	KAP non big four	0
8	POLY	PT Asia Pacific Fibers Tbk.	Hendrawinata Eddy & Siddharta	KAP non big four	0
9	RICY	PT Ricky Putra Globalindo Tbk.	Joachim Poltak Lian Michell & Rekan	KAP non big four	0
10	SRIL	PT Sri Rejeki Isman Tbk.	Tanubrata Sutanto Fahmi & Rekan	KAP non big four	0
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang	KAP non big four	0
12	STAR	PT Star Petrochem Tbk.	Noor Salim, Nusehan &	KAP non big four	0

			Sinarahardja		
13	TRIS	PT Trisula Internasional Tbk.	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	KAP non big four	0
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surdja	KAP big four	1
15	UNIT	PT Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry	KAP non big four	0

Tekstil dan Garment 2015					
No.	Kode	Nama Perusahaan	Nama KAP	Jenis KAP	Dummy
1	ADMG	PT Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
2	ARGO	PT Argo Pantas Tbk.	Anwar & Rekan	KAP non big four	0
3	ERTX	PT Eratex Djaya Tbk.	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	KAP non big four	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	Ernest & Young Purwantono, Suherman & Surja	KAP big four	1
5	HDTX	PT Pan Asia Resources Tbk.	Drs. Bambang Sudaryono & Rekan	KAP non big four	0
6	INDR	PT Indo Rama Synthetic Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
7	MYTX	PT Asia Pacific Investama Tbk.	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan	KAP non big four	0
8	POLY	PT Asia Pacific Fibers Tbk.	Hendrawinata Eddy & Siddharta Tanzil	KAP non big four	0
9	RICY	PT Ricky Putra Globalindo Tbk.	Joachim Poltak Lian & Rekan	KAP non big four	0
10	SRIL	PT Sri Rejeki Isman Tbk.	Tanubrata Sutanto Fahmi & Rekan	KAP non big four	0

11	SSTM	PT Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang	KAP non big four	0
12	STAR	PT Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahardja	KAP non big four	0
13	TRIS	PT Trisula Internasional Tbk.	Gideon Adi & Rekan	KAP non big four	0
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Purwanto, Sungkoro & Surdja	KAP big four	1
15	UNIT	PT Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry	KAP non big four	0

Tekstil dan Garment 2016					
No.	Kode	Nama Perusahaan	Nama KAP	Jenis KAP	Dummy
1	ADMG	PT Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
2	ARGO	PT Argo Pantas Tbk.	Anwar & Rekan	KAP non big four	0
3	ERTX	PT Eratex Djaya Tbk.	Paul Hadiwinata, Hidajat, Arsono, Ahmad Suharli & Rekan	KAP non big four	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	Ernest & Young Purwantono, Suherman & Surja	KAP big four	1
5	HDTX	PT Pan Asia Resources Tbk.	Mirawati Sensi Idris	KAP non big four	0
6	INDR	PT Indo Rama Synthetic Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
7	MYTX	PT Asia Pacific Investama Tbk.	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan	KAP non big four	0
8	POLY	PT Asia Pacific Fibers Tbk.	Hendrawinata Eddy, Siddharta & Tanzil	KAP non big four	0
9	RICY	PT Ricky Putra	Johannes Juara & Rekan	KAP non big four	0

		Globalindo Tbk.			
10	SRIL	PT Sri Rejeki Isman Tbk.	Tanubrata Sutanto Fahmi Bambang & Rekan	KAP non big four	0
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Dbisd & Doli, Bambang, Sudarmadji & Dadang	KAP non big four	0
12	STAR	PT Star Petrochem Tbk.	Liasta, Nirwan, Syafruddin & Rrkan	KAP non big four	0
13	TRIS	PT Trisula Internasional Tbk.	Gideon Adi & Rekan	KAP non big four	0
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Purwanto, Sungkoro & Surdja	KAP big four	1
15	UNIT	PT Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry	KAP non big four	0

Tekstil dan Garment 2017					
No.	Kode	Nama Perusahaan	Nama KAP	Jenis KAP	Dummy
1	ADMG	PT Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan	KAP big four	1
2	ARGO	PT Argo Pantes Tbk.	Anwar & Rekan	KAP non big four	0
3	ERTX	PT Eratex Djaya Tbk.	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	KAP non big four	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	Ernest & Young Purwantono, Sungkoro & Surja	KAP big four	1
5	HDTX	PT Pan Asia Resources Tbk.	Mirawati Sensi Idris	KAP non big four	0
6	INDR	PT Indo Rama Synthetic Tbk.	Deloitte Osman Satrio Bing Eny & Rekan	KAP big four	1
7	MYTX	PT Asia Pacific Investama Tbk.	Kosasih, Nurdiyaman,	KAP non big four	0

			Mulyadi, Tjahjo & Rekan		
8	POLY	PT Asia Pacific Fibers Tbk.	Hendrawinata Hanny Erwin & Sumargo	KAP non big four	0
9	RICY	PT Ricky Putra Globalindo Tbk.	Joachim Poltak Lian & Rekan	KAP non big four	0
10	SRIL	PT Sri Rejeki Isman Tbk.	Tanubrata Sutanto Fahmi Bambang & Rekan	KAP non big four	0
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Ishak, Saleh, Soewondo & Rekan	KAP non big four	0
12	STAR	PT Star Petrochem Tbk.	Herman Dody Tanumihardja & Rekan	KAP non big four	0
13	TRIS	PT Trisula Internasional Tbk.	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	KAP non big four	0
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Ernest & Young Purwantono, Sungkoro & Surja	KAP big four	1
15	UNIT	PT Nusantara Inti Corpora Tbk.	Budiman, Wawan, Pamudji & Rekan	KAP non big four	0

Lampiran 3

Data Opini Audit Tahun Sebelumnya

No.	Kode	Nama Perusahaan	2012	2013	2014	2015	2016
1	ADMG	PT Polychem Indonesia Tbk.	0	0	0	0	0
2	ARGO	PT Argo Pantas Tbk.	1	1	1	1	1
3	ERTX	PT Eratex Djaya Tbk.	0	0	0	0	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	0	0	0	1	0
5	HDTX	PT Pan Asia Resources Tbk.	0	0	1	1	1
6	INDR	PT Indo Rama Synthetic Tbk.	0	0	0	0	0
7	MYTX	PT Asia Pacific Investama Tbk.	1	1	1	1	1
8	POLY	PT Asia Pacific Fibers Tbk.	1	1	1	1	1
9	RICY	PT Ricky Putra Globalindo Tbk.	0	0	0	0	0
10	SRIL	PT Sri Rejeki Isman Tbk.	0	0	0	0	0
11	SSTM	PT Sunson Textile Manufacturer Tbk.	1	1	1	1	1
12	STAR	PT Star Petrochem Tbk.	0	0	0	0	0
13	TRIS	PT Trisula Internasional Tbk.	1	0	0	0	0
14	TFCO	PT Tifico Fiber Indonesia Tbk.	0	0	0	0	0
15	UNIT	PT Nusantara Inti Corpora Tbk.	0	0	0	0	0

Lampiran 4

Data Pertumbuhan Perusahaan

Tekstil dan Garment 2013					
No	Kode	Nama Perusahaan	Lb ₂₀₁₂	Lb ₂₀₁₃	$\frac{Lb_{2013} - Lb_{2012}}{Lb_{2012}}$
1	ADMG	PT Polychem Indonesia Tbk.	Rp102.399.130.794	Rp24.108.635.289	-0,765
2	ARGO	PT Argo Pantes Tbk.	Rp(118.969.636.000)	Rp81.749.083.000	-1,687
3	ERTX	PT Eratex Djaya Tbk.	Rp8.018.046.090	Rp8.751.007.227	0,091
4	ESTI	PT Ever Shine Textile Industry Tbk.	Rp(56.881.882.173)	Rp(81.307.943.400)	0,429
5	HDTX	PT Pan Asia Resources Tbk.	Rp3.102.049.511	Rp(218.654.504.263)	-71,487
6	INDR	PT Indo Rama Synthetic Tbk.	Rp5.280.286.989	Rp19.930.380.168	2,774
7	MYTX	PT Asia Pacific Investama Tbk.	Rp(126.172.495.055)	Rp(49.786.983.213)	-0,605
8	POLY	PT Asia Pacific Fibers Tbk.	Rp(391.496.187.279)	Rp(366.424.876.959)	-0,064
9	RICY	PT Ricky Putra Globalindo Tbk.	Rp(7.215.445.357)	Rp(2.625.898.675)	-0,636
10	SRIL	PT Sri Rejeki Isman Tbk.	Rp368.172.896.480	Rp628.411.638.200	0,350
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Rp(14.137.186.803)	Rp(13.228.135.718)	-0,064
12	STAR	PT Star Petrochem Tbk.	Rp229.309.011.988	Rp309.602.613.909	0,350
13	TRIS	PT Trisula Internasional Tbk.	Rp44.393.034.558	Rp48.195.237.468	0,086
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Rp98.555.609.991	Rp(114.601.989.687)	-2,163
15	UNIT	PT Nusantara Inti Corpora Tbk.	Rp352.726.678	Rp831.855.726	1,358

Tekstil dan Garment 2014					
No.	Kode	Nama Perusahaan	Lb ₂₀₁₃	Lb ₂₀₁₄	$\frac{Lb_{2014} - Lb_{2013}}{Lb_{2013}}$
1	ADMG	PT Polychem Indonesia Tbk.	Rp24.605.088.440	Rp(307.357.505.800)	-13,492
2	ARGO	PT Argo Pantes Tbk.	Rp5.165.896.600	Rp(377.353.678.680)	-74,047
3	ERTX	PT Eratex Djaya Tbk.	Rp569.455.861	Rp348.916.778	-0,387
4	ESTI	PT Ever Shine Textile Industry Tbk.	Rp(82.982.264.000)	Rp(79.484.745.560)	-0,042
5	HDTX	PT Pan Asia Resources Tbk.	Rp(218.654.504.263)	Rp(105.481.256.786)	-0,518
6	INDR	PT Indo Rama Synthetic Tbk.	Rp9.581.524.360	Rp50.240.681.600	4,243
7	MYTX	PT Asia Pacific Investama Tbk.	Rp(49.787.000.000)	Rp(158.271.000.000)	2,179
8	POLY	PT Asia Pacific Fibers Tbk.	Rp373.970.421.640	Rp(994.406.551.920)	-3,659
9	RICY	PT Ricky Putra Globalindo Tbk.	Rp(7.478.525.013)	Rp(7.515.713.548)	0,005
10	SRIL	PT Sri Rejeki Isman Tbk.	Rp368.172.896.480	Rp628.411.638.200	0,707
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Rp(13.228.135.718)	Rp(12.840.297.828)	-0,029
12	STAR	PT Star Petrochem Tbk.	Rp368.172.896.480	Rp628.411.638.200	0,707
13	TRIS	PT Trisula Internasional Tbk.	Rp51.984.966.129	Rp35.944.155.042	-0,309
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Rp116.961.912.520	Rp(57.460.770.520)	-1,491
15	UNIT	PT Nusantara Inti Corpora Tbk.	Rp831.855.726	Rp352.883.734	-0,576

Tekstil dan Garment 2015					
No.	Kode	Nama Perusahaan	Lb ₂₀₁₄	Lb ₂₀₁₅	$\frac{Lb_{2015} - Lb_{2014}}{Lb_{2014}}$
1	ADMG	PT Polychem Indonesia Tbk.	Rp(334.780.053.515)	Rp(333.303.947.130)	-0,004

2	ARGO	PT Argo Pantas Tbk.	Rp(415.178.596.450)	Rp(150.540.268.855)	-0,637
3	ERTX	PT Eratex Djaya Tbk.	Rp30.749.524.030	Rp72.662.251.755	1,363
4	ESTI	PT Ever Shine Textile Industry Tbk.	Rp(88.142.448.955)	Rp(144.643.209.845)	0,641
5	HDTX	PT Pan Asia Resources Tbk.	Rp(103.565.969.000)	Rp(355.659.019.000)	2,434
6	INDR	PT Indo Rama Synthetic Tbk.	Rp(2.740.542.290)	Rp139.441.694.735	-51,881
7	MYTX	PT Asia Pacific Investama Tbk.	Rp(157.088.000.000)	Rp(263.871.000.000)	0,680
8	POLY	PT Asia Pacific Fibers Tbk.	Rp1.100.847.318.110	Rp(245.367.140.240)	-1,223
9	RICY	PT Ricky Putra Globalindo Tbk.	Rp(6.365.106.670)	Rp(8.932.127.892)	0,403
10	SRIL	PT Sri Rejeki Isman Tbk.	Rp696.000.624.860	Rp767.883.900.555	0,103
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Rp(14.048.178.774)	Rp(10.462.177.146)	-0,255
12	STAR	PT Star Petrochem Tbk.	Rp696.000.624.860	Rp767.883.900.555	0,103
13	TRIS	PT Trisula Internasional Tbk.	Rp36.522.815.125	Rp37.448.445.764	0,025
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Rp63.113.945.940	Rp(22.552.066.000)	-1,357
15	UNIT	PT Nusantara Inti Corpora Tbk.	Rp352.883.734	Rp385.953.128	0,094

Tekstil dan Garment 2016					
No.	Kode	Nama Perusahaan	Lb ₂₀₁₅	Lb ₂₀₁₆	$\frac{Lb_{2016} - Lb_{2015}}{Lb_{2015}}$
1	ADMG	PT Polychem Indonesia Tbk.	Rp(324.630.071.304)	Rp(276.375.308.796)	-0,149
2	ARGO	PT Argo Pantas Tbk.	Rp(146.622.620.684)	Rp(345.535.990.172)	1,357
3	ERTX	PT Eratex Djaya Tbk.	Rp70.771.295.004	Rp20.951.493.780	-0,704

4	ESTI	PT Ever Shine Textile Industry Tbk.	Rp(140.879.026.276)	Rp42.020.982.512	-1,298
5	HDTX	PT Pan Asia Resources Tbk.	Rp(355.659.019.000)	Rp(393.567.637.000)	0,107
6	INDR	PT Indo Rama Synthetic Tbk.	Rp135.812.874.988	Rp19.572.785.512	-0,856
7	MYTX	PT Asia Pacific Investama Tbk.	Rp(263.871.000.000)	Rp(356.491.000.000)	0,351
8	POLY	PT Asia Pacific Fibers Tbk.	Rp238.981.724.992	Rp(159.463.405.884)	-1,667
9	RICY	PT Ricky Putra Globalindo Tbk.	Rp8.932.127.892	Rp(9.329.017.013)	-2,044
10	SRIL	PT Sri Rejeki Isman Tbk.	Rp747.900.550.044	Rp797.637.410.840	0,067
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Rp(10.460.601.344)	Rp(14.582.624.323)	0,394
12	STAR	PT Star Petrochem Tbk.	Rp747.900.550.044	Rp797.637.410.840	0,067
13	TRIS	PT Trisula Internasional Tbk.	Rp44.185.600.626	Rp25.213.015.324	-0,429
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Rp(21.965.172.800)	Rp83.669.572.848	-4,809
15	UNIT	PT Nusantara Inti Corpora Tbk.	Rp385.953.128	Rp860.775.733	1,230

Tekstil dan Garment 2017					
No.	Kode	Nama Perusahaan	Lb ₂₀₁₆	Lb ₂₀₁₇	$\frac{Lb_{2017} - Lb_{2016}}{Lb_{2016}}$
1	ADMG	PT Polychem Indonesia Tbk.	Rp(278.679.122.028)	Rp(117.025.795.020)	-0,580
2	ARGO	PT Argo Pantas Tbk.	Rp(348.416.313.996)	Rp(201.483.783.156)	-0,422
3	ERTX	PT Eratex Djaya Tbk.	Rp21.126.141.540	Rp(23.878.038.396)	-2,130
4	ESTI	PT Ever Shine Textile Industry Tbk.	Rp42.371.261.616	Rp(23.063.966.172)	-1,544
5	HDTX	PT Pan Asia	Rp(393.567.640.000)	Rp(847.049.209.000)	1,152

		Resources Tbk.			
6	INDR	PT Indo Rama Synthetic Tbk.	Rp19.735.940.616	Rp30.606.300.348	0,551
7	MYTX	PT Asia Pacific Investama Tbk.	Rp(356.491.000.000)	Rp(286.485.000.000)	-0,196
8	POLY	PT Asia Pacific Fibers Tbk.	Rp(160.792.663.212)	Rp(59.727.225.072)	-0,629
9	RICY	PT Ricky Putra Globalindo Tbk.	Rp(9.329.017.013)	Rp(9.250.283.886)	-0,008
10	SRIL	PT Sri Rejeki Isman Tbk.	Rp804.286.368.120	Rp921.742.515.360	0,146
11	SSTM	PT Sunson Textile Manufacturer Tbk.	Rp(15.752.958.422)	Rp(23.709.833.744)	0,505
12	STAR	PT Star Petrochem Tbk.	Rp804.286.368.120	Rp921.742.515.360	0,146
13	TRIS	PT Trisula Internasional Tbk.	Rp24.191.377.409	Rp14.198.889.550	-0,413
14	TFCO	PT Tifico Fiber Indonesia Tbk.	Rp84.367.026.864	Rp44.331.887.532	-0,475
15	UNIT	PT Nusantara Inti Corpora Tbk.	Rp860.775.734	Rp1.062.124.056	0,234

Lampiran 5Data Opini Audit *Going Concern*.

No.	Kode	Nama Perusahaan	2013	2014	2015	2016	2017
1	ADMG	PT Polychem Indonesia Tbk.	0	0	0	0	0
2	ARGO	PT Argo Pantas Tbk.	1	1	1	1	1
3	ERTX	PT Eratex Djaya Tbk.	0	0	0	0	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	0	0	1	0	0
5	HDTX	PT Pan Asia Resources Tbk.	0	1	1	1	1
6	INDR	PT Indo Rama Synthetic Tbk.	0	0	0	0	0
7	MYTX	PT Asia Pacific Investama Tbk.	1	1	1	1	1
8	POLY	PT Asia Pacific Fibers Tbk.	1	1	1	1	1
9	RICY	PT Ricky Putra Globalindo Tbk.	0	0	0	0	0
10	SRIL	PT Sri Rejeki Isman Tbk.	0	0	0	0	0
11	SSTM	PT Sunson Textile Manufacturer Tbk.	1	1	1	1	1
12	STAR	PT Star Petrochem Tbk.	0	0	0	0	0
13	TRIS	PT Trisula Internasional Tbk.	0	0	0	0	0
14	TFCO	PT Tifico Fiber Indonesia Tbk.	0	0	0	0	0
15	UNIT	PT Nusantara Inti Corpora Tbk.	0	0	0	0	0

Lampiran 6

Perhitungan Kualitas Audit, Opini Audit Tahun Sebelumnya, Pertumbuhan Perusahaan terhadap Opini Audit Going Concern.

No.	Kode	Nama Perusahaan	Tahun	KA	OATS	PP	OAGC
1	ADMG	PT Polychem Indonesia Tbk.	2013	1	0	-0,765	0
	ARGO	PT Argo Pantas Tbk.	2013	0	1	-1,687	1
3	ERTX	PT Eratex Djaya Tbk.	2013	0	0	0,091	0
4	ESTI	PT Ever Shine Textile Industry Tbk.	2013	1	0	0,429	0
5	HDTX	PT Pan Asia Resources Tbk.	2013	0	0	-71,487	0
6	INDR	PT Indo Rama Synthetic Tbk.	2013	1	0	2,774	0
7	MYTX	PT Asia Pacific Investama Tbk.	2013	0	1	-0,605	1
8	POLY	PT Asia Pacific Fibers Tbk.	2013	0	1	-0,064	1
9	RICY	PT Ricky Putra Globalindo Tbk.	2013	0	0	-0,636	0
10	SRIL	PT Sri Rejeki Isman Tbk.	2013	1	0	0,350	0
11	SSTM	PT Sunson Textile Manufacturer Tbk.	2013	0	1	-0,064	1
12	STAR	PT Star Petrochem Tbk.	2013	0	0	0,350	0
13	TRIS	PT Trisula Internasional Tbk.	2013	0	1	0,086	0
14	TFCO	PT Tifico Fiber Indonesia Tbk.	2013	1	0	-2,163	0
15	UNIT	PT Nusantara Inti Corpora Tbk.	2013	0	0	1,358	0
16	ADMG	PT Polychem Indonesia Tbk.	2014	1	0	-13,492	0
17	ARGO	PT Argo Pantas Tbk.	2014	0	1	-74,047	1
18	ERTX	PT Eratex Djaya Tbk.	2014	0	0	-0,387	0
19	ESTI	PT Ever Shine Textile Industry Tbk.	2014	1	0	-0,042	0
20	HDTX	PT Pan Asia Resources Tbk.	2014	0	0	-0,518	1
21	INDR	PT Indo Rama Synthetic Tbk.	2014	1	0	4,243	0
22	MYTX	PT Asia Pacific Investama Tbk.	2014	0	1	2,179	1

23	POLY	PT Asia Pacific Fibers Tbk.	2014	0	1	-3,659	1
24	RICY	PT Ricky Putra Globalindo Tbk.	2014	0	0	0,005	0
25	SRIL	PT Sri Rejeki Isman Tbk.	2014	0	0	0,707	0
26	SSTM	PT Sunson Textile Manufacturer Tbk.	2014	0	1	-0,029	1
27	STAR	PT Star Petrochem Tbk.	2014	0	0	0,707	0
28	TRIS	PT Trisula Internasional Tbk.	2014	0	0	-0,309	0
29	TFCO	PT Tifico Fiber Indonesia Tbk.	2014	1	0	-1,491	0
30	UNIT	PT Nusantara Inti Corpora Tbk.	2014	0	0	-0,576	0
31	ADMG	PT Polychem Indonesia Tbk.	2015	1	0	-0,004	0
32	ARGO	PT Argo Pantas Tbk.	2015	0	1	-0,637	1
33	ERTX	PT Eratex Djaya Tbk.	2015	0	0	1,363	0
34	ESTI	PT Ever Shine Textile Industry Tbk.	2015	1	0	0,641	1
35	HDTX	PT Pan Asia Resources Tbk.	2015	0	1	2,434	1
36	INDR	PT Indo Rama Synthetic Tbk.	2015	1	0	-51,881	0
37	MYTX	PT Asia Pacific Investama Tbk.	2015	0	1	0,680	1
38	POLY	PT Asia Pacific Fibers Tbk.	2015	0	1	-1,223	1
39	RICY	PT Ricky Putra Globalindo Tbk.	2015	0	0	0,403	0
40	SRIL	PT Sri Rejeki Isman Tbk.	2015	0	0	0,103	0
41	SSTM	PT Sunson Textile Manufacturer Tbk.	2015	0	1	-0,255	1
42	STAR	PT Star Petrochem Tbk.	2015	0	0	0,103	0
43	TRIS	PT Trisula Internasional Tbk.	2015	0	0	0,025	0
44	TFCO	PT Tifico Fiber Indonesia Tbk.	2015	1	0	-1,357	0
45	UNIT	PT Nusantara Inti Corpora Tbk.	2015	0	0	0,094	0
46	ADMG	PT Polychem Indonesia Tbk.	2016	1	0	-0,149	0
47	ARGO	PT Argo Pantas Tbk.	2016	0	1	1,357	1

48	ERTX	PT Eratex Djaya Tbk.	2016	0	0	-0,704	0
49	ESTI	PT Ever Shine Textile Industry Tbk.	2016	1	1	-1,298	0
50	HDTX	PT Pan Asia Resources Tbk.	2016	0	1	0,107	1
51	INDR	PT Indo Rama Synthetic Tbk.	2016	1	0	-0,856	0
52	MYTX	PT Asia Pacific Investama Tbk.	2016	0	1	0,351	1
53	POLY	PT Asia Pacific Fibers Tbk.	2016	0	1	-1,667	1
54	RICY	PT Ricky Putra Globalindo Tbk.	2016	0	0	-2,044	0
55	SRIL	PT Sri Rejeki Isman Tbk.	2016	0	0	0,067	0
56	SSTM	PT Sunson Textile Manufacturer Tbk.	2016	0	1	0,394	1
57	STAR	PT Star Petrochem Tbk.	2016	0	0	0,067	0
58	TRIS	PT Trisula Internasional Tbk.	2016	0	0	-0,429	0
59	TFCO	PT Tifico Fiber Indonesia Tbk.	2016	1	0	-4,809	0
60	UNIT	PT Nusantara Inti Corpora Tbk.	2016	0	0	1,230	0
61	ADMG	PT Polychem Indonesia Tbk.	2017	1	0	-0,580	0
62	ARGO	PT Argo Pantas Tbk.	2017	0	1	-0,422	1
63	ERTX	PT Eratex Djaya Tbk.	2017	0	0	-2,130	0
64	ESTI	PT Ever Shine Textile Industry Tbk.	2017	1	0	-1,544	0
65	HDTX	PT Pan Asia Resources Tbk.	2017	0	1	1,152	1
66	INDR	PT Indo Rama Synthetic Tbk.	2017	1	0	0,551	0
67	MYTX	PT Asia Pacific Investama Tbk.	2017	0	1	-0,196	1
68	POLY	PT Asia Pacific Fibers Tbk.	2017	0	1	-0,629	1
69	RICY	PT Ricky Putra Globalindo Tbk.	2017	0	0	-0,008	0
70	SRIL	PT Sri Rejeki Isman Tbk.	2017	0	0	0,146	0
71	SSTM	PT Sunson Textile Manufacturer Tbk.	2017	0	1	0,505	1
72	STAR	PT Star Petrochem Tbk.	2017	0	0	0,146	0

73	TRIS	PT Trisula Internasional Tbk.	2017	0	0	-0,413	0
74	TFCO	PT Tifico Fiber Indonesia Tbk.	2017	1	0	-0,475	0
75	UNIT	PT Nusantara Inti Corpora Tbk.	2017	0	0	0,234	0

Lampiran 7
 Hasil *Output* SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KA	75	,00	1,00	,2800	,45202
OATS	75	,00	1,00	,3333	,47458
PP	75	-74,05	4,24	-2,9373	13,22302
OAGC	75	,00	1,00	,3333	,47458
Valid N (listwise)	75				

KA

	Frequency	Percent	Valid Percent	Cumulative Percent
0	54	72,0	72,0	72,0
Valid 1	21	28,0	28,0	100,0
Total	75	100,0	100,0	

OATS

	Frequency	Percent	Valid Percent	Cumulative Percent
0	50	66,7	66,7	66,7
Valid 1	25	33,3	33,3	100,0
Total	75	100,0	100,0	

OAGC

	Frequency	Percent	Valid Percent	Cumulative Percent
0	50	66,7	66,7	66,7
Valid 1	25	33,3	33,3	100,0
Total	75	100,0	100,0	

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,579	7	,711

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients	
		Constant	
1	95,489		-.667
Step 0 2	95,477		-.693
3	95,477		-.693

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 95,477

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

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

Iteration	-2 Log likelihood	Coefficients			
		Constant	X1	X2	X3
1	37,121	-1,751	-.222	3,440	,000
2	30,776	-2,436	-.604	4,726	,000
Step 1 3	29,787	-2,712	-1,144	5,207	,001
4	29,691	-2,778	-1,476	5,324	,001
5	29,689	-2,787	-1,524	5,341	,001
6	29,689	-2,788	-1,525	5,342	,001

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 95,477

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

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	65,788	3	,000
Step 1 Block	65,788	3	,000
Model	65,788	3	,000

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a KA	-1,525	1,586	,925	1	,336	,218
OATS	5,342	1,041	26,313	1	,000	208,862
PP	,001	,039	,001	1	,981	1,001
Constant	-2,788	,764	13,307	1	,000	,062

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

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	29,689 ^a	,584	,811

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