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Lampiran 1

Daftar nama sampel Perusahaan Tekstil dan Garment yang terdaftar di Bursa Efek Indonesia Tahun 2012-2016

No.	KODE	Nama Perusahaan
1	ADMG	PT. Polychem Indonesia Tbk.
2	ARGO	PT. Argo Pantes Tbk.
3	CNTX	PT. Century Textile Industry Tbk.
4	ERTX	PT. Eratex Djaya Tbk.
5	ESTI	PT. Ever Shine Tex Tbk.
6	HDTX	PT. Panasia Indo Resources Tbk.
7	INDR	PT. Indo Rama Syntetic Tbk.
8	MYTX	PT. Asia Pasific Investama Tbk.
9	PBRX	PT. Pan Brothers Tbk.
10	POLY	PT. Asia Pasific Tbk.
11	RICY	PT. Ricky Putra Globalindo Tbk.
12	SSTM	PT. Sunson Textile Manufacturer Tbk.
13	STAR	PT. Star Petrochem Tbk.
14	TFCO	PT. Tifico Fiber Indonesia Tbk.
15	UNIT	PT. Nusantara Inti Corpora Tbk.

Lampiran 2

Financial Distress Perusahaan Tekstil dan Garment Tahun 2012-2016

No.	Kode	Nama Perusahaan	Tahun	Z Score
1.	ADMG	PT. Polychem Indonesia Tbk.	2012	1.626308
2.	ARGO	PT. Argo Pantes Tbk.	2012	-0.37896
3.	CNTX	PT. Century Textile Industry Tbk.	2012	0.515902
4.	ERTX	PT. Eratex Djaya Tbk.	2012	1.373562
5.	ESTI	PT. Ever Shine Tex Tbk.	2012	1.447653
6.	HDTX	PT. Pania Indo Resources Tbk.	2012	0.875235
7.	INDR	PT. Indo Rama Syntetic Tbk.	2012	1.80985
8.	MYTX	PT. Asia Pasific Investama Tbk.	2012	-0.09841
9.	PBRX	PT. Pan Brothers Tbk.	2012	2.091884
10.	POLY	PT. Asia Pasific Tbk.	2012	-5.09337
11.	RICY	PT. Ricky Putra Globalindo Tbk.	2012	0.885927
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	2012	1.392252
13.	STAR	PT. Star Petrochem Tbk.	2012	1.392252
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	2012	2.643957
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	2012	1.021637
16.	ADMG	PT. Polychem Indonesia Tbk.	2013	1.797134
17.	ARGO	PT. Argo Pantes Tbk.	2013	0.149236

18.	CNTX	PT. Century Textile Industry Tbk.	2013	1.176543
19.	ERTX	PT. Eratex Djaya Tbk.	2013	1.51242
20.	ESTI	PT. Ever Shine Tex Tbk.	2013	0.349887
21.	HDTX	PT. Pania Indonesia Resources Tbk.	2013	0.182537
22.	INDR	PT. Indo Rama Syntetic Tbk.	2013	1.511516
23.	MYTX	PT. Asia Pasific Investama Tbk.	2013	0.178717
24.	PBRX	PT. Pan Brothers Tbk.	2013	2.512788
25.	POLY	PT. Asia Pasific Tbk.	2013	-10.8847
26.	RICY	PT. Ricky Putra Globalindo Tbk.	2013	1.698894
27.	SSTM	PT. Sunson Textile Manufacturer Tbk.	2013	0.904696
28.	STAR	PT. Star Petrochem Tbk.	2013	1.511632
29.	TFCO	PT. Tifico Fiber Indonesia Tbk.	2013	2.616539
30.	UNIT	PT. Nusantara Inti Corpora Tbk.	2013	0.710812
31.	ADMG	PT. Polychem Indonesia Tbk.	2014	1.776763
32.	ARGO	PT. Argo Pantas Tbk.	2014	-1.95437
33.	CNTX	PT. Century Textile Industry Tbk.	2014	1.344416
34.	ERTX	PT. Eratex Djaya Tbk.	2014	1.63638
35.	ESTI	PT. Ever Shine Tex Tbk.	2014	-0.23973
36.	HDTX	PT. Pania Indonesia Resources Tbk.	2014	0.163711
37.	INDR	PT. Indo Rama Syntetic Tbk.	2014	1.75289
38.	MYTX	PT. Asia Pasific Investama Tbk.	2014	-0.06141

39.	PBRX	PT. Pan Brothers Tbk.	2014	2.061241
40.	POLY	PT. Asia Pasific Tbk.	2014	-8.05328
41.	RICY	PT. Ricky Putra Globalindo Tbk.	2014	1.653775
42.	SSTM	PT. Sunson Textile Manufacturer Tbk.	2014	0.734269
43.	STAR	PT. Star Petrochem Tbk.	2014	1.346015
44.	TFCO	PT. Tifico Fiber Indonesia Tbk.	2014	3.162352
45.	UNIT	PT. Nusantara Inti Corpora Tbk.	2014	0.832998
46.	ADMG	PT. Polychem Indonesia Tbk.	2015	1.8414852
47.	ARGO	PT. Argo Pantes Tbk.	2015	-1.30389
48.	CNTX	PT. Century Textile Industry Tbk.	2015	-0.50337
49.	ERTX	PT. Eratex Djaya Tbk.	2015	0.7485231
50.	ESTI	PT. Ever Shine Tex Tbk.	2015	-0.784449
51.	HDTX	PT. Pansia Indo Resources Tbk.	2015	0.3406722
52.	INDR	PT. Indo Rama Syntetic Tbk.	2015	1.3060949
53.	MYTX	PT. Asia Pasific Investama Tbk.	2015	-0.294048
54.	PBRX	PT. Pan Brothers Tbk.	2015	1.712295
55.	POLY	PT. Asia Pasific Tbk.	2015	-9.807777
56.	RICY	PT. Ricky Putra Globalindo Tbk.	2015	1.2351743
57.	SSTM	PT. Sunson Textile Manufacturer Tbk.	2015	0.7644368
58.	STAR	PT. Star Petrochem Tbk.	2015	1.4151294
59.	TFCO	PT. Tifico Fiber Indonesia Tbk.	2015	4.7281114

60.	UNIT	PT. Nusantara Inti Corpora Tbk.	2015	2.8490778
61.	ADMG	PT. Polychem Indonesia Tbk.	2016	1.7857068
62.	ARGO	PT. Argo Pantes Tbk.	2016	-1.232009
63.	CNTX	PT. Century Textile Industry Tbk.	2016	0.4993081
64.	ERTX	PT. Eratex Djaya Tbk.	2016	0.6766356
65.	ESTI	PT. Ever Shine Tex Tbk.	2016	-0.29364
66.	HDTX	PT. Panasia Indo Resources Tbk.	2016	0.1612911
67.	INDR	PT. Indo Rama Syntetic Tbk.	2016	1.236346
68.	MYTX	PT. Asia Pasific Investama Tbk.	2016	-0.875929
69.	PBRX	PT. Pan Brothers Tbk.	2016	1.6688751
70.	POLY	PT. Asia Pasific Tbk.	2016	-10.03751
71.	RICY	PT. Ricky Putra Globalindo Tbk.	2016	1.2264169
72.	SSTM	PT. Sunson Textile Manufacturer Tbk.	2016	0.7888286
73.	STAR	PT. Star Petrochem Tbk.	2016	1.4520584
74.	TFCO	PT. Tifico Fiber Indonesia Tbk.	2016	4.7442232
75.	UNIT	PT. Nusantara Inti Corpora Tbk.	2016	0.9139033

Lampiran 3

Data Kualitas Audit

No.	Kode	Nama Perusahaan	2012	2013	2014	2015	2016
1.	ADMG	PT. Polychem Indonesia Tbk.	1	1	1	1	1
2.	ARGO	PT. Argo Pantes Tbk.	0	0	0	0	0
3.	CNTX	PT. Century Textile Industry Tbk.	1	1	1	1	1
4.	ERTX	PT. Eratex Djaya Tbk.	0	0	0	0	0
5.	ESTI	PT. Ever Shine Tex Tbk.	1	1	1	1	1
6.	HDTX	PT. Panasia Indo Resources Tbk.	0	0	0	0	0
7.	INDR	PT. Indo Rama Syntetic Tbk.	1	1	1	1	1
8.	MYTX	PT. Asia Pasific Investama Tbk.	0	0	0	0	0
9.	PBRX	PT. Pan Brothers Tbk.	0	0	0	0	0
10.	POLY	PT. Asia Pasific Tbk.	0	0	0	0	0
11.	RICY	PT. Ricky Putra Globalindo Tbk.	0	0	0	0	0
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	0	0	0	0	0
13.	STAR	PT. Star Petrochem Tbk.	0	0	0	0	0
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	1	1	1	1	1
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	0	0	0	0	0

Lampiran 4

Auditor

Tekstil dan Garment 2012			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantes Tbk.	Anwar & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Ade Fatma & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Mulyamin Sensi Suryanto & Lianny
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Edd & Siddharta
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Sulistyoyo & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Koesbandijah, Beddy Samsi & Setiasih

13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Drs. Imam Syafei & Rekan

Tekstil dan Garment 2013			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantes Tbk.	Hendrawinata Eddy & Siddharta
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Ade Fatma & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Pansia Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Mulyamin Sensi Suryanto & Lianny
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang

10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy & Siddharta
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Sulistyو & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	DbSD & Doli, Bambang, Sudarmadji & Dadang
13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Drs. Imam Syafei & Rekan

Tekstil dan Garment 2014			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantes Tbk.	Anwar Sugiharto & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Ade Fatma & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan

7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Kosasih, Nurdiyaman Tjahja & Rekan
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy & Siddharta & Tanzil
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Poltak Lian Michell & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry

Tekstil dan Garment 2015

No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantes Tbk.	Anwar & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)

4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Achmad Suharli & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy, Siddharta & Tanzil
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Poltak Lian & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Sungkoro & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry

Tekstil dan Garment 2016			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantes Tbk.	Anwar & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Achmad Suharli & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Mirawati Sensi Idris
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
9.	PBRX	PT. Pan Brothers Tbk.	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy, Siddharta & Tanzil
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Johannes Juara & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang

13.	STAR	PT. Star Petrochem Tbk.	Liasta, Nirwan, Syafruddin & Rekan
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Sungkoro & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry

Lampiran 5

Ukuran Perusahaan

Tekstil dan Garment 2012			
No.	Kode	Nama Perusahaan	Ukuran Perusahaan
1.	ADMG	PT. Polychem Indonesia Tbk.	Rp. 5.790.766.805.820
2.	ARGO	PT. Argo Pantes Tbk.	Rp. 1.809.813.835
3.	CNTX	PT. Century Textile Industry Tbk.	Rp.301.276.170.190
4.	ERTX	PT. Eratex Djaya Tbk.	Rp. 433.414.874
5.	ESTI	PT. Ever Shine Tex Tbk.	Rp. 778.091.918.070
6.	HDTX	PT. Panasia Indo Resources Tbk.	Rp. 1.362.546.557.862
7.	INDR	PT. Indo Rama Syntetic Tbk.	Rp. 6.653.019.905.650
8.	MYTX	PT. Asia Pasific Investama Tbk.	Rp. 1.803.323.308.102
9.	PBRX	PT. Pan Brothers Tbk.	Rp. 2.003.097.631.825
10.	POLY	PT. Asia Pasific Tbk.	Rp. 3.899.449.653.970
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Rp. 842.498.674.322
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Rp. 810.275.583.968
13.	STAR	PT. Star Petrochem Tbk.	Rp. 751.720.620.157
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Rp. 3.708.922.552.950
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Rp. 378.900.742.389

Tekstil dan Garment 2013

No.	Kode	Nama Perusahaan	Ukuran Perusahaan
1.	ADMG	PT. Polychem Indonesia Tbk.	Rp. 6.834.813.944.037
2.	ARGO	PT. Argo Pantes Tbk.	Rp. 2.345.032.586
3.	CNTX	PT. Century Textile Industry Tbk.	Rp. 378.414.720.888
4.	ERTX	PT. Eratex Djaya Tbk.	Rp. 555.339.786.726
5.	ESTI	PT. Ever Shine Tex Tbk.	Rp. 897.739.413.345
6.	HDTX	PT. Panasia Indo Resources Tbk.	Rp. 2.378.728.273.722
7.	INDR	PT. Indo Rama Syntetic Tbk.	Rp. 8.957.950.667.265
8.	MYTX	PT. Asia Pasific Investama Tbk.	Rp. 2.095.467.423.419
9.	PBRX	PT. Pan Brothers Tbk.	Rp. 2.850.306.305.634
10.	POLY	PT. Asia Pasific Tbk.	Rp. 4.308.706.723.356
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Rp. 1.109.865.329.758
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Rp. 801.866.397.035
13.	STAR	PT. Star Petrochem Tbk.	Rp. 749.402.740.231
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Rp. 4.408.730.108.349
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Rp. 459.218.935.528

Tekstil dan Garment 2014

No.	Kode	Nama Perusahaan	Ukuran Perusahaan
1.	ADMG	PT. Polychem Indonesia Tbk.	Rp. 5.797.867.944.200
2.	ARGO	PT. Argo Pantes Tbk.	Rp. 1.814.130.200.880
3.	CNTX	PT. Century Textile Industry Tbk.	Rp. 382.931.749.800
4.	ERTX	PT. Eratex Djaya Tbk.	Rp. 575.925.636.120
5.	ESTI	PT. Ever Shine Tex Tbk.	Rp. 866.377.567.560
6.	HDTX	PT. Panasia Indo Resources Tbk.	Rp. 4.221.696.886.907
7.	INDR	PT. Indo Rama Syntetic Tbk.	Rp. 9.220.037.864.000
8.	MYTX	PT. Asia Pasific Investama Tbk.	Rp. 2.041.304.000.000
9.	PBRX	PT. Pan Brothers Tbk.	Rp. 4.559.191.293.880
10.	POLY	PT. Asia Pasific Tbk.	Rp. 3.420.704.587.320
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Rp. 1.170.752.424.106
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Rp. 773.663.346.934
13.	STAR	PT. Star Petrochem Tbk.	Rp. 775.917.827.931
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Rp. 4.233.513.947.440
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Rp. 440.727.374.151

Tekstil dan Garment 2015

No.	Kode	Nama Perusahaan	Ukuran Perusahaan
1.	ADMG	PT. Polychem Indonesia Tbk.	Rp. 5.794.041.150.440
2.	ARGO	PT. Argo Pantes Tbk.	Rp. 1.796.823.167.150
3.	CNTX	PT. Century Textile Industry Tbk.	Rp. 441.329.019.225
4.	ERTX	PT. Eratex Djaya Tbk.	Rp. 642.849.786.590
5.	ESTI	PT. Ever Shine Tex Tbk.	Rp. 784.070.774.220
6.	HDTX	PT. Panasia Indo Resources Tbk.	Rp. 4.878.367.904
7.	INDR	PT. Indo Rama Syntetic Tbk.	Rp. 11.102.923.628.320
8.	MYTX	PT. Asia Pasific Investama Tbk.	Rp. 1.944.326.000.000
9.	PBRX	PT. Pan Brothers Tbk.	Rp. 6.108.994.657.490
10.	POLY	PT. Asia Pasific Tbk.	Rp. 3.207.271.780.620
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Rp. 1.198.193.867.892
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Rp. 721.884.167.684
13.	STAR	PT. Star Petrochem Tbk.	Rp. 729.020.553.284
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Rp. 4.345.712.832.675
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Rp. 460.539.382.206

Tekstil dan Garment 2016			
No.	Kode	Nama Perusahaan	Ukuran Perusahaan
1.	ADMG	PT. Polychem Indonesia Tbk.	Rp. 5.117.067.305.592
2.	ARGO	PT. Argo Pantes Tbk.	Rp. 1.560.692.613.388
3.	CNTX	PT. Century Textile Industry Tbk.	Rp. 517.613.515.936
4.	ERTX	PT. Eratex Djaya Tbk.	Rp. 707.526.283.692
5.	ESTI	PT. Ever Shine Tex Tbk.	Rp. 664.186.651.832
6.	HDTX	PT. Panasia Indo Resources Tbk.	Rp. 4.743.579.758
7.	INDR	PT. Indo Rama Syntetic Tbk.	Rp. 11.374.494.164.460
8.	MYTX	PT. Asia Pasific Investama Tbk.	Rp. 1.619.757.000.000
9.	PBRX	PT. Pan Brothers Tbk.	Rp. 6.980.092.921.412
10.	POLY	PT. Asia Pasific Tbk.	Rp. 3.105.724.896.976
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Rp. 1.288.683.925.066
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Rp. 670.963.993.715
13.	STAR	PT. Star Petrochem Tbk.	Rp. 690.187.353.961
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Rp.4.330.207.098.456
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Rp. 432.913.180.372

Lampiran 6

Opini Audit Going Concern

No.	Kode	Nama Perusahaan	2012	2013	2014	2015	2016
1.	ADMG	PT. Polychem Indonesia Tbk.	0	0	0	0	0
2.	ARGO	PT. Argo Pantes Tbk.	1	1	1	1	1
3.	CNTX	PT. Century Textile Industry Tbk.	0	0	0	0	0
4.	ERTX	PT. Eratex Djaya Tbk.	0	0	0	0	0
5.	ESTI	PT. Ever Shine Tex Tbk.	0	0	0	0	1
6.	HDTX	PT. Panasia Indo Resources Tbk.	0	0	1	1	1
7.	INDR	PT. Indo Rama Syntetic Tbk.	0	0	0	0	0
8.	MYTX	PT. Asia Pasific Investama Tbk.	1	1	1	1	1
9.	PBRX	PT. Pan Brothers Tbk.	0	0	0	0	0
10.	POLY	PT. Asia Pasific Tbk.	1	1	1	1	1
11.	RICY	PT. Ricky Putra Globalindo Tbk.	0	0	0	0	0
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	1	1	1	1	1
13.	STAR	PT. Star Petrochem 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 7

Perhitungan Financial Distress, Kualitas Audit, Ukuran Perusahaan terhadap Opini

Audit Going Concern

No.	Kode	Tahun	FD	KA	UP	OAGC
1.	ADMG	2012	0	1	Rp. 5.790.766.805.820	0
2.	ARGO	2012	-1	0	Rp. 1.809.813.835	1
3.	CNTX	2012	-1	1	Rp.301.276.170.190	0
4.	ERTX	2012	0	0	Rp. 433.414.874	0
5.	ESTI	2012	0	1	Rp. 778.091.918.070	0
6.	HDTX	2012	-1	0	Rp. 1.362.546.557.862	0
7.	INDR	2012	0	1	Rp. 6.653.019.905.650	0
8.	MYTX	2012	-1	0	Rp. 1.803.323.308.102	1
9.	PBRX	2012	0	0	Rp. 2.003.097.631.825	0
10.	POLY	2012	-1	0	Rp. 3.899.449.653.970	1
11.	RICY	2012	-1	0	Rp. 842.498.674.322	0
12.	SSTM	2012	0	0	Rp. 810.275.583.968	1
13.	STAR	2012	0	0	Rp. 751.720.620.157	0
14.	TFCO	2012	0	1	Rp. 3.708.922.552.950	0
15.	UNIT	2012	-1	0	Rp. 378.900.742.389	0
16.	ADMG	2013	0	1	Rp. 6.834.813.944.037	0

17.	ARGO	2013	-1	0	Rp. 2.345.032.586	1
18.	CNTX	2013	-1	1	Rp. 378.414.720.888	0
19.	ERTX	2013	0	0	Rp. 555.339.786.726	0
20.	ESTI	2013	-1	1	Rp. 897.739.413.345	0
21.	HDTX	2013	-1	0	Rp. 2.378.728.273.722	0
22.	INDR	2013	0	1	Rp. 8.957.950.667.265	0
23.	MYTX	2013	-1	0	Rp. 2.095.467.423.419	1
24.	PBRX	2013	0	0	Rp. 2.850.306.305.634	0
25.	POLY	2013	-1	0	Rp. 4.308.706.723.356	1
26.	RICY	2013	0	0	Rp. 1.109.865.329.758	0
27.	SSTM	2013	-1	0	Rp. 801.866.397.035	1
28.	STAR	2013	0	0	Rp. 749.402.740.231	0
29.	TFCO	2013	0	1	Rp. 4.408.730.108.349	0
30.	UNIT	2013	-1	0	Rp. 459.218.935.528	0
31.	ADMG	2014	0	1	Rp. 5.797.867.944.200	0
32.	ARGO	2014	-1	0	Rp. 1.814.130.200.880	1
33.	CNTX	2014	0	1	Rp. 382.931.749.800	0
34.	ERTX	2014	0	0	Rp. 575.925.636.120	0
35.	ESTI	2014	-1	1	Rp. 866.377.567.560	0
36.	HDTX	2014	-1	0	Rp. 4.221.696.886.907	1
37.	INDR	2014	0	1	Rp. 9.220.037.864.000	0

38.	MYTX	2014	-1	0	Rp. 2.041.304.000.000	1
39.	PBRX	2014	0	0	Rp. 4.559.191.293.880	0
40.	POLY	2014	-1	0	Rp. 3.420.704.587.320	1
41.	RICY	2014	0	0	Rp. 1.170.752.424.106	0
42.	SSTM	2014	-1	0	Rp. 773.663.346.934	1
43.	STAR	2014	0	0	Rp. 775.917.827.931	0
44.	TFCO	2014	1	1	Rp. 4.233.513.947.440	0
45.	UNIT	2014	-1	0	Rp. 440.727.374.151	0
46.	ADMG	2015	0	1	Rp. 5.794.041.150.440	0
47.	ARGO	2015	-1	0	Rp. 1.796.823.167.150	1
48.	CNTX	2015	-1	1	Rp. 441.329.019.225	0
49.	ERTX	2015	-1	0	Rp. 642.849.786.590	0
50.	ESTI	2015	-1	1	Rp. 784.070.774.220	0
51.	HDTX	2015	-1	0	Rp. 4.878.367.904	1
52.	INDR	2015	0	1	Rp. 11.102.923.628.320	0
53.	MYTX	2015	-1	0	Rp. 1.944.326.000.000	1
54.	PBRX	2015	0	0	Rp. 6.108.994.657.490	0
55.	POLY	2015	-1	0	Rp. 3.207.271.780.620	1
56.	RICY	2015	0	0	Rp. 1.198.193.867.892	0
57.	SSTM	2015	-1	0	Rp. 721.884.167.684	1
58.	STAR	2015	0	0	Rp. 729.020.553.284	0

59.	TFCO	2015	1	1	Rp. 4.345.712.832.675	0
60.	UNIT	2015	0	0	Rp. 460.539.382.206	0
61.	ADMG	2016	0	1	Rp. 5.117.067.305.592	0
62.	ARGO	2016	-1	0	Rp. 1.560.692.613.388	1
63.	CNTX	2016	-1	1	Rp. 517.613.515.936	0
64.	ERTX	2016	-1	0	Rp. 707.526.283.692	0
65.	ESTI	2016	-1	1	Rp. 664.186.651.832	1
66.	HDTX	2016	-1	0	Rp. 4.743.579.758	1
67.	INDR	2016	0	1	Rp. 11.374.494.164.460	0
68.	MYTX	2016	-1	0	Rp. 1.619.757.000.000	1
69.	PBRX	2016	0	0	Rp. 6.980.092.921.412	0
70.	POLY	2016	-1	0	Rp. 3.105.724.896.976	1
71.	RICY	2016	0	0	Rp. 1.288.683.925.066	0
72.	SSTM	2016	-1	0	Rp. 670.963.993.715	1
73.	STAR	2016	0	0	Rp. 690.187.353.961	0
74.	TFCO	2016	1	1	Rp.4.330.207.098.456	0
75.	UNIT	2016	-1	0	Rp. 432.913.180.372	0

Lampiran 8

Hasil Output SPSS

Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
KA	75	.00	1.00	.3333	.49458
FD	75	-1.00	1.00	-.4800	.57797
SIZE	75	433414874. 00	11374500000 000.00	24602447494 52.7610	266618869358 5.53270
OAGC	75	.00	1.00	.3200	.46962
Valid N (listwise)	75				

Classification Table^{a,b}

Observed		Predicted		
		OAGC		Percentage Correct
		Opini Audit Non Going Concern	Opini Audit Going Concern	
Step 0	Opini Audit Non Going Concern	51	0	100.0
	Opini Audit Going Concern	24	0	.0
Overall Percentage				68.0

a. Constant is included in the model.

b. The cut value is .500

Hosmer and Lemeshow Test

Step	Chi-Square	df	Sig.
1	4.258	7	.750

Iteration History^{a,b,c}

Iteration	-2Log likelihood	Coefficient	
		Constant	
1	94.049		-.720
Step 0 2	94.030		-.754
3	94.030		-.754

- a. Constant is included in the model
 b. Initial -2Log likelihood: 94.030
 c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001

Iteration History^{a,b,c}

Iteration	-2Log Likelihood	Coefficients			
		Constant	FD	KA	SIZE
1	63.081	-1.999	-1.592	-1.050	.031
2	53.938	-2.320	-2.653	-1.900	.015
3	51.544	-2.061	-3.401	-2.584	-.017
Step 1 4	51.274	-2.027	-3.756	-2.858	-.031
5	51.268	-2.055	-3.824	-2.895	-.032
6	51.268	-2.057	-3.826	-2.895	-.032
7	51.268	-2.057	-3.826	-2.895	-.032

- a. Method : Enter
 b. Constant is included in the model
 c. Initial -2 Log Likelihood: 94.030
 d. Estimation terminated at iteration number 7 because parameter estimates changed by by less than .001

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	43.079	3	.000
Step 1 Block	43.079	3	.000
Model	43.079	3	.000

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
KA	-3.247	1.288	6.356	1	.012	.039
FD	-3.843	1.098	12.248	1	.000	.021
SIZE	-.054	.091	.345	1	.557	.948
Constant	-1.638	2.401	.466	1	.495	.194

a. Variable(s) entered on step 1: KA, FD, SIZE.

Sumber : Output SPSS 21

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	50.952 ^a	.437	.611

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