

Lampiran 1

Sampel Penelitian pada Perusahaan Tekstil dan Garmen Tahun 2013-2018

NO	KODE	PERUSAHAAN
1	ADMG	Polychem Indonesia Tbk
2	ARGO	Argo Pantes Tbk
3	BELL	Trisula Textile Industries Tbk
4	CNTB	Century Textile Industry Tbk
	CNTX	Century Textile Industry Tbk (Saham Seri B)
5	ERTX	Eratex Djaya Tbk
6	ESTI	Ever Shine Tex Tbk
7	HDTX	Panasia Indo resources Tbk
8	INDR	Indo rama Synthetic Tbk
9	MYTX	Apac Citra Centertex Tbk
10	PBRX	Pan Brother Tbk
11	POLY	Asia Pasific Fibers Tbk
12	RICY	Ricky Putra Globalindo Tbk
13	SRIL	Sri Rejeki Isman Tbk
14	SSTM	Sunson Textile Manufacturer Tbk
15	STAR	Star petrochem Tbk
16	TFCO	Tifico Fiber Indonesia Tbk
17	TRIS	Trisula International Tbk
18	UNIT	Nusantara Inti Corpora Tbk

Lampiran 2

Nama KAP pada Perusahaan Tekstil dan Garmen Tahun 2013-2018

EMITEN	2013	2014	2015
ADMG	Deloitte	Deloitte	Deloitte
ARGO	Kreston International	DFK Internasional	DFK Internasional
BELL			
CNTX	KPMG	KPMG	KPMG
ERTX	PKF	NNS	PKF
ESTI	Ernst&Young	Ernst&Young	Ernst&Young
HDTX	Drs. Bambang & Rekan	Drs. Bambang & Rekan	Drs. Bambang & Rekan
INDR	Deloitte	Deloitte	Deloitte
MYTX	Moore Stephens	Crowe Horwath	Crowe Horwath
PBRX	DBSD & Adoli	DBSD & Adoli	DBSD & Adoli
POLY	Kreston Internatioal	Kreston Internatioal	Kreston Internatioal
RICY	Joachim Poltak & Rekan	Lea Global	Lea Global
SRIL	Ernst&Young	BDO	BDO
SSTM	Dbds & Adoli	Dbds & Adoli	Dbds & Adoli
STAR	NNS	NNS	NNS
TFCO	Ernst&Young	Ernst&Young	Ernst&Young
TRIS	PKF	PKF	Parker Randall
UNIT	Drs. Imam Syafei & Rekan	ARH&J	ARH&J
EMITEN	2016	2017	2018
ADMG	Deloitte	Deloitte	Deloitte
ARGO	DFK Internasional	DFK Internasional	
BELL		MGI GAR	CROWE
CNTX	KPMG	KPMG	KPMG
ERTX	PKF	PKF	PKF
ESTI	Ernst&Young	Ernst&Young	Ernst&Young
HDTX	Moore Stephens	Moore Stephens	Moore Stephens
INDR	Deloitte	Deloitte	Deloitte
MYTX	Crowe Horwath	Crowe Horwath	Crowe Horwath
PBRX	RSM Indonesia	RSM Indonesia	
POLY	Kreston Internatioal	Kreston Internatioal	Kreston Internatioal
RICY	Johannes Juara & Rekan	Lea Global	
SRIL	BDO	BDO	BDO
SSTM	Dbds & Adoli	Dbds & Adoli	ISS

STAR	Lista, Nirwan, Syarifuddin & Rekan	IGAL	IGAL
TFCO	Ernst&Young	Ernst&Young	
TRIS	MGIGAR	Crowe Horwath	Crowe Horwath
UNIT	ARH&J	ARH&J	ARH&J

Lampiran 3
Data Hasil Perhitungan Variabel Profitabilitas (X1)

Pendapatan						
EMITEN	2013	2014	2015	2016	2017	2018
ADMG	1,977,901	(24,707,195)	(24,161,214)	(20,569,761)	(8,637,865)	(1,304,581)
ARGO	81,749,083	(30,333,897)	(10,912,669)	(25,717,177)	(14,871,847)	
BELL					14,950,959,786	24,022,782,725
CNTX	(113,377)	285,761	1,282,251	(1,373,850)	(1,382,806)	106,829
ERTX	717,943	348,916,778	5,321,440	1,559,355	17,877,008	1,059,744
ESTI	(6,670,600)	6,389,449	(10,485,191)	3,127,492	(1,702,399)	1,413,112
HDTX	(218,654,504,263)	(105,481,256,786)	(355,659,019)	(393,567,637)	(847,049,209)	(229,988,885)
INDR	1,635,112	4,038,640	10,108,133	1,456,742	2,259,101	62,367,343
MYTX	(49,786,983,213)	(158,271)	(263,871)	(356,491)	(5,875)	(170,235)
PBRX	10,449,408	10,107,694	8,621,497	13,286,218	1,058,076	
POLY	(30,061,931)	(79,936,218)	(17,786,672)	(11,868,369)	(4,408,564)	12,832,260
RICY	4,840,205,736	15,111,531,641	13,465,713,464	14,033,426,519	16,558,562,698	
SRIL	309,602,613,909	50,515,405	55,663,929	59,365,690	68,035,320	84,556,033

SSTM	(13,228,135,718)	(12,840,297,828)	(10,462,177,146)	(14,582,624,323)	(23,709,833,744)	1,112,037,917
STAR	569,455,861	348,916,778	306,885,570	462,555,306	594,726,798	1,072,289,452
TFCO	(9,402,083)	(4,619,033)	(1,634,800)	6,227,268	3,272,209	
TRIS	48,195,237,468	35,944,155,042	37,448,445,764	25,213,015,324	14,198,889,550	19,665,074,694
UNIT	831,855,726	396,296,296	385,953,128	860,775,733	1,062,124,056	506,523,774

Modal						
EMITEN	2013	2014	2015	2016	2017	2018
ADMG	319,417,878	294,911,960	267,767,695	245,458,505	239,591,879	243,775,962
ARGO	319,417,878	294,911,960	267,767,695	245,458,505	239,591,879	243,775,962
BELL					240,879,358,132	260,198,089,842
CNTX	2,142,466	2,428,182	2,570,918	1,195,514	(290,391)	(183,560)
ERTX	10,413,969	490,173,327,018	17,136,022	20,001,283	(1,762,477)	19,014,816
ESTI	29,898,760	23,509,311	13,024,120	16,151,612	14,712,863	16,249,625
HDTX	720,118,947,082	614,637,690,296	1,395,961,824	1,178,467,098	333,535,189	136,139,442
INDR	297,791,295	303,688,814	296,839,288	299,297,193	284,305,936	349,453,179
MYTX	(103,557,569,721)	(26,878)	(567,926)	(924,973)	(971,971)	238,836

PBRX	99,057,308	204,626,275	215,856,802	227,640,512	230,651,034	
POLY	(827,900,780)	(907,836,998)	(925,406,725)	(937,566,161)	(943,240,972)	(929,425,611)
RICY	372,002,989,683	396,313,081,245	400,079,043,512	412,499,070,065	430,265,371,696	
SRIL	2,319,599,411,985	233,016,627	276,741,172	331,109,508	442,158,829	516,247,531
SSTM	271,710,137,179	258,869,839,351	244,091,472,861	263,019,501,722	212,465,671,723	215,250,324,630
STAR	489,824,348,836	490,173,327,018	489,676,008,886	490,025,951,324	490,282,287,552	491,354,577,004
TFCO	292,354,964	287,735,931	285,376,854	291,615,992	294,707,038	
TRIS	282,306,467,893	309,510,415,383	329,208,076,905	346,627,180,477	356,231,586,783	356,224,843,978
UNIT	241,257,262,302	241,653,558,598	242,974,314,739	244,021,820,832	245,258,328,306	245,948,082,067

ROE = Pendapatan/Modal x 100%						
EMITEN	2013	2014	2015	2016	2017	2018
ADMG	0.006	-0.084	-0.090	-0.084	-0.036	-0.005
ARGO	0.250	1.398	0.345	0.451	0.206	
BELL					0.062	0.092
CNTX	-0.053	0.118	0.499	-1.149	4.762	-0.582
ERTX	0.069	0.001	0.311	0.078	-10.143	0.056
ESTI	-0.223	0.272	-0.805	0.194	-0.116	0.087

HDTX	-0.304	-0.172	-0.255	-0.334	-2.540	-1.689
INDR	0.005	0.013	0.034	0.005	0.008	0.178
MYTX	0.481	5.888	0.465	0.385	0.006	-0.713
PBRX	0.105	0.049	0.040	0.058	0.005	
POLY	0.036	0.088	0.019	0.013	0.005	-0.014
RICY	0.013	0.038	0.034	0.034	0.038	
SRIL	0.133	0.217	0.201	0.179	0.154	0.164
SSTM	-0.049	-0.050	-0.043	-0.055	-0.112	0.005
STAR	0.001	0.001	0.001	0.001	0.001	0.002
TFCO	-0.032	-0.016	-0.006	0.021	0.011	
TRIS	0.171	0.116	0.114	0.073	0.040	0.055
UNIT	0.003	0.002	0.002	0.004	0.004	0.002

Data Hasil Perhitungan Variabel Pertumbuhan Perusahaan (X2)

Penjualan							
EMITEN	2012	2013	2014	2015	2016	2017	2018
ADMG	487,866,446	505,319,535	449,082,197	310,873,522	279,954,690	355,097,424	356,636,089
ARGO	1,001,452,918.00	1,327,175,078	104,819,253	45,264,061	48,669,832	33,318,959	
BELL						444,128,910,614	561,373,657,827
CNTX	28,469,537	31,193,122	34,415,061	32,937,778	32,069,611	33,141,185	29,825,198
ERTX	49,637,662	56,984,140	228,622,027,943	69,181,934	70,555,051	71,671,310	75,869,418
ESTI	66,654,859	49,271,615	47,215,086	36,980,479	35,164,569	35,125,240	35,984,816
HDTX	861,164,216,195	1,057,343,006,058	1,175,464,356,704	1,401,541,455	1,647,106,585	1,293,363,942	528,163,920
INDR	745,017,744	758,439,121	726,082,150	682,041,230	691,758,965	777,925,055	839,454,360
MYTX	1,519,059,182,281	1,900,301,509,218	2,129,058	1,891,190	1,296,753	337,491	2,327,448
PBRX	286,613,923	339,723,836	338,529,242	418,575,192	482,204,159	100,225,710	
POLY	599,330,876	565,142,440	493,567,021	387,053,770	355,748,940	396,618,468	479,184,685
RICY	166,164,356,847	256,726,418,918	1,185,443,580,242	1,111,051,293,008	1,221,519,096,811	1,600,432,168,098	
SRIL	3,408,533,800,721	4,714,576,290,183	554,622,619	621,993,673	679,939,490	759,349,865	1,033,945,566
SSTM	554,471,435,919	573,748,747,725	519,854,661,831	506,180,498,366	436,691,203,876	343,842,837,211	410,244,604,874

STAR	204,735,375,950	274,141,734,113	228,622,027,943	258,967,329,940	129,480,611,941	114,496,159,735	131,833,235,355
TFCO	359,522,757	304,797,227	281,414,730	184,645,789	186,376,830	216,591,205	
TRIS	558,886,515,975	670,290,947,164	746,828,922,732	859,743,472,895	901,909,489,240	773,806,956,330	860,682,351,001
UNIT	88,465,983,753	101,886,214,646	102,448,044,300	118,260,140,704	104,109,821,503	103,245,048,266	103,498,145,906

Growth = $\frac{\text{Penjualan}_t - \text{Penjualan}_{t-1}}{\text{Penjualan}_{t-1}}$						
EMITEN	2013	2014	2015	2016	2017	2018
ADMG	0.036	- 0.111	- 0.308	- 0.099	0.268	0.004
ARGO	0.325	- 0.175	- 0.568	0.072	- 0.315	
BELL					0.067	0.258
CNTX	0.096	0.103	2.774	- 0.026	0.033	- 0.100
ERTX	0.148	- 0.166	0.271	0.020	0.016	0.059
ESTI	- 0.261	- 0.042	- 0.217	- 0.049	- 0.001	0.024
HDTX	0.228	0.112	0.192	0.175	- 0.215	- 0.592
INDR	0.018	- 0.043	- 0.114	0.014	0.125	0.079
MYTX	0.251	0.120	- 0.112	- 0.314	- 0.224	5.896
PBRX	0.185	- 0.004	0.236	0.152	0.097	
POLY	- 0.057	- 0.127	- 0.216	- 0.081	0.115	0.208
RICY	0.545	0.204	- 0.063	0.099	0.310	

SRIL	0.383	0.231	0.121	-0.093	0.117	0.362
SS TM	0.035	-0.094	-0.026	-0.137	-0.213	0.193
STAR	0.339	-0.166	0.133	-0.500	-0.116	0.151
TFCO	-0.152	-0.077	-0.344	0.009	0.162	
TRIS	0.199	0.052	0.151	0.049	-0.142	0.112
UNIT	0.152	0.006	0.154	-0.120	-0.008	0.002

Data Variabel Kualitas Audit (X3)

NO	EMITEN	2013	2014	2015	2016	2017	2018
1	ADMG	1	1	1	1	1	1
2	ARGO	0	0	0	0	0	
3	BELL					0	0
4	CNTX	1	1	1	1	1	1
5	ERTX	0	0	0	0	0	0
6	ESTI	1	1	1	1	1	1
7	HDTX	0	0	0	0	0	0
8	INDR	1	1	1	1	1	1
9	MYTX	0	0	0	0	0	0
10	PBRX	0	0	0	0	0	
11	POLY	0	0	0	0	0	0
12	RICY	0	0	0	0	0	
13	SRIL	1	0	0	0	0	0
14	SSTM	0	0	0	0	0	0
15	STAR	0	0	0	0	0	0
16	TFCO	1	1	1	1	1	
17	TRIS	0	0	0	0	0	0
18	UNIT	0	0	0	0	0	0

Data Variabel Opini Audit *Going Concern* (Y)

NO	EMITEN	2013	2014	2015	2016	2017	2018
1	ADMG	0	0	0	0	0	0
2	ARGO	1	1	1	1	1	
3	BELL					0	1
4	CNTX	0	0	1	0	0	0
5	ERTX	0	0	0	0	0	0
6	ESTI	1	0	1	0	0	0
7	HDTX	0	1	1	1	1	1
8	INDR	0	0	0	0	0	0
9	MYTX	1	1	1	1	1	1
10	PBRX	1	1	0	0	0	
11	POLY	1	1	1	1	1	1
12	RICY	0	0	0	0	0	
13	SRIL	1	1	1	1	1	0
14	SSTM	1	1	1	1	1	1
15	STAR	0	0	0	0	0	0
16	TFCO	0	0	0	0	0	
17	TRIS	0	0	0	0	0	0
18	UNIT	0	0	0	0	0	0

Lampiran 4

Data Hasil Perhitungan Variabel Profitabilitas (ROE), Pertumbuhan Perusahaan (*Growth*), dan Kualitas Audit Terhadap Opini Audit *Going Concern*

NO	EMITEN	PERIODE	ROE (%)	GROWTH (%)	Kualitas Audit	OAGC
1	ADMG	2013	0.62%	3.58%	1	0
2	ARGO	2013	25.01%	32.52%	0	1
3	CNTX	2013	-5.29%	9.57%	1	0
4	ERTX	2013	6.89%	14.80%	0	0
5	ESTI	2013	-22.31%	-26.08%	1	1
6	HDTX	2013	-30.36%	22.78%	0	0
7	INDR	2013	0.55%	1.80%	1	0
8	MYTX	2013	48.08%	25.10%	0	1
9	PBRX	2013	10.55%	18.53%	0	1
10	POLY	2013	3.63%	-5.70%	0	1
11	RICY	2013	1.30%	54.50%	0	0
12	SRIL	2013	13.35%	38.32%	1	1
13	SSTM	2013	-4.87%	3.48%	0	1
14	STAR	2013	0.12%	33.90%	0	0
15	TFCO	2013	-3.22%	-15.22%	1	0
16	TRIS	2013	17.07%	19.93%	0	0
17	UNIT	2013	0.34%	15.17%	0	0
18	ADMG	2014	-8.38%	-11.13%	1	0
19	ARGO	2014	139.77%	-17.46%	0	1
20	CNTX	2014	11.77%	10.33%	1	0
21	ERTX	2014	0.07%	-16.60%	0	0
22	ESTI	2014	27.18%	-4.17%	1	0
23	HDTX	2014	-17.16%	11.17%	0	1
24	INDR	2014	1.33%	-4.27%	1	0
25	MYTX	2014	588.85%	12.04%	0	1
26	PBRX	2014	4.94%	-0.35%	0	1
27	POLY	2014	8.81%	-12.67%	0	1
28	RICY	2014	3.81%	20.45%	0	0
29	SRIL	2014	21.68%	23.06%	0	1

30	SSTM	2014	-4.96%	-9.39%	0	1
31	STAR	2014	0.07%	-16.60%	0	0
32	TFCO	2014	-1.61%	-7.67%	1	0
33	TRIS	2014	11.61%	5.20%	0	0
34	UNIT	2014	0.16%	0.55%	0	0
35	ADMG	2015	-9.02%	-30.78%	1	0
36	ARGO	2015	34.48%	-56.82%	0	1
37	CNTX	2015	49.88%	277.38%	1	1
38	ERTX	2015	31.05%	27.10%	0	0
39	ESTI	2015	-80.51%	-21.68%	1	1
40	HDTX	2015	-25.48%	19.23%	0	1
41	INDR	2015	3.41%	-11.42%	1	0
42	MYTX	2015	46.46%	-11.17%	0	1
43	PBRX	2015	3.99%	23.65%	0	0
44	POLY	2015	1.92%	-21.58%	0	1
45	RICY	2015	3.37%	-6.28%	0	0
46	SRIL	2015	20.11%	12.15%	0	1
47	SSTM	2015	-4.29%	-2.63%	0	1
48	STAR	2015	0.06%	13.27%	0	0
49	TFCO	2015	-0.57%	-34.39%	1	0
50	TRIS	2015	11.38%	15.12%	0	0
51	UNIT	2015	0.16%	15.43%	0	0
52	ADMG	2016	-8.38%	-9.95%	1	0
53	ARGO	2016	45.12%	7.20%	0	1
54	CNTX	2016	-114.92%	-2.64%	1	0
55	ERTX	2016	7.80%	1.98%	0	0
56	ESTI	2016	19.36%	-4.91%	1	0
57	HDTX	2016	-33.40%	17.52%	0	1
58	INDR	2016	0.49%	1.42%	1	0
59	MYTX	2016	38.54%	-31.43%	0	1
60	PBRX	2016	5.84%	15.20%	0	0
61	POLY	2016	1.27%	-8.09%	0	1

62	RICY	2016	3.40%	9.94%	0	0
63	SRIL	2016	17.93%	9.32%	0	1
64	SSTM	2016	-5.54%	-13.73%	0	1
65	STAR	2016	0.09%	-50.00%	0	0
66	TFCO	2016	2.14%	0.94%	1	0
67	TRIS	2016	7.27%	4.90%	0	0
68	UNIT	2016	0.35%	-11.97%	0	0
69	ADMG	2017	-3.61%	26.84%	1	0
70	ARGO	2017	20.57%	-31.54%	0	1
71	BELL	2017	6.21%	6.72%	0	0
72	CNTX	2017	476.19%	3.34%	1	0
73	ERTX	2017	-1014.31%	1.58%	0	0
74	ESTI	2017	-11.57%	-0.11%	1	0
75	HDTX	2017	-253.96%	-21.48%	0	1
76	INDR	2017	0.79%	12.46%	1	0
77	MYTX	2017	0.60%	-22.40%	0	1
78	PBRX	2017	0.46%	9.68%	0	0
79	POLY	2017	0.47%	11.49%	0	1
80	RICY	2017	3.85%	31.02%	0	0
81	SRIL	2017	15.39%	11.68%	0	1
82	SSTM	2017	-11.16%	-21.26%	0	1
83	STAR	2017	0.12%	-11.57%	0	0
84	TFCO	2017	1.11%	16.21%	1	0
85	TRIS	2017	3.99%	-14.20%	0	0
86	UNIT	2017	0.43%	-0.83%	0	0
87	ADMG	2018	-0.54%	0.43%	1	0
88	BELL	2018	9.23%	25.83%	0	1
89	CNTX	2018	-58.20%	-10.01%	1	0
90	ERTX	2018	5.57%	5.86%	0	0
91	ESTI	2018	8.70%	2.45%	1	0
92	HDTX	2018	-168.94%	-59.16%	0	1
93	INDR	2018	17.85%	7.91%	1	0

94	MYTX	2018	-71.28%	589.63%	0	1
95	POLY	2018	-1.38%	20.82%	0	1
96	SRIL	2018	16.38%	36.16%	0	0
97	SSTM	2018	0.52%	19.31%	0	1
98	STAR	2018	0.22%	15.14%	0	0
99	TRIS	2018	5.52%	11.23%	0	0
100	UNIT	2018	0.21%	0.25%	0	0

Lampiran 5
Hasil Analisis Data

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROE	100	-10.14	5.89	-.0077	1.33545
GROWTH	100	-.59	5.90	.1046	.67595
KA	100	.00	1.00	.3000	.46057
OAGC	100	.00	1.00	.3900	.49021
Valid N (listwise)	100				

Variables in the Equation									
		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	ROE	.173	.193	.803	1	.370	1.189	.814	1.737
	GROWTH	.435	.445	.956	1	.328	1.546	.646	3.699
	KA	-1.919	.597	10.328	1	.001	.147	.046	.473
	Constant	-.036	.244	.022	1	.883	.965		

a. Variable(s) entered on step 1: ROE, GROWTH, KA.

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	15.486	3	.001
	Block	15.486	3	.001
	Model	15.486	3	.001

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	13.077	8	.109

Variables in the Equation									
		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	ROE	.173	.193	.803	1	.370	1.189	.814	1.737
	GROWTH	.435	.445	.956	1	.328	1.546	.646	3.699
	KA	-1.919	.597	10.328	1	.001	.147	.046	.473
	Constant	-.036	.244	.022	1	.883	.965		

a. Variable(s) entered on step 1: ROE, GROWTH, KA.

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	118.264 ^a	.143	.195

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.