

LAMPIRAN 1

**DAFTAR NAMA SAMPEL PERUSAHAAN TEKSTIL DAN GARMENT
YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2014-2018**

No.	Kode Perusahaan	Nama Perusahaan
1.	ADMG	PT Polychem Indonesia Tbk.
2.	ARGO	PT Argo Pantex Tbk.
3.	ERTX	PT Eratex Djaya Tbk.
4.	ESTI	PT Ever Shine Textile Industry Tbk.
5.	HDTX	PT Pan Asia Indosyntex 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 Buana Artha Anugerah Tbk.
13.	TFCO	PT Tifico Fiber Indonesia Tbk.
14.	TRIS	PT Trisula Internasional Tbk.
15.	UNIT	PT Nusantara Inti Corpora Tbk.

LAMPIRAN 2

Perhitungan *Debt Default* (Arus Kas dari Aktivitas Pendanaan), Pertumbuhan Perusahaan (PP), dan Opini Audit Tahun Sebelumnya (OATS) terhadap Opini Audit *Going Concern* (OAGC) Periode 2014-2018

No	Kode	Nama Perusahaan	Tahun	DD	PP	OATS	OAGC
1.	ADMG	PT Polychem Indonesia Tbk.	2014	Rp(484.983.874.480)	-0,111	0	0
2.	ARGO	PT Argo Pantes Tbk.	2014	Rp(8.637.801.080)	-0,921	1	1
3.	ERTX	PT Eratex Djaya Tbk.	2014	Rp18.158.381.880	-0,045	0	0
4.	ESTI	PT Ever Shine Textile Industry Tbk.	2014	Rp47.471.550.040	-0,042	0	0
5.	HDTX	PT Pan Asia Indosyntex Tbk.	2014	Rp1.962.130.964.308	0,112	0	1
6.	INDR	PT Indo Rama Synthetic Tbk.	2014	Rp281.264.046.000	-0,043	0	0
7.	MYTX	PT Asia Pacific Investama Tbk.	2014	Rp83.666.000.000	0,120	1	1
8.	POLY	PT Asia Pacific Fibers Tbk.	2014	Rp57.994.993.880	-0,127	1	1
9.	RICY	PT Ricky Putra Globalindo Tbk.	2014	Rp11.930.331.760	0,203	0	0
10.	SRIL	PT Sri Rejeki Isman Tbk.	2014	Rp2.510.063.633.760	0,463	0	0
11.	SSTM	PT Sunson Textile Manufacturer Tbk.	2014	Rp(17.258.850.002)	-0,094	1	1
12.	STAR	PT Buana Artha Anugerah Tbk.	2014	Rp28.023.891.057	-0,166	0	0
13.	TFCO	PT Tifico Fiber Indonesia Tbk.	2014	Rp(74.640.000.000)	-0,077	0	0
14.	TRIS	PT Trisula Internasional Tbk.	2014	Rp23.624.870.770	0,114	0	0
15.	UNIT	PT Nusantara Inti Corpora Tbk.	2014	Rp(20.445.105.308)	0,006	0	0

16.	ADMG	PT Polychem Indonesia Tbk.	2015	Rp(260.542.192.040)	-0,308	0	0
17.	ARGO	PT Argo Pantex Tbk.	2015	Rp51.444.107.075	-0,568	1	1
18.	ERTX	PT Eratex Djaya Tbk.	2015	Rp19.507.054.265	-0,999	0	0
19.	ESTI	PT Ever Shine Textile Industry Tbk.	2015	Rp3.251.233.190	-0,217	0	1
20.	HDTX	PT Pan Asia Indosyntex Tbk.	2015	Rp561.871.052.000	-0,999	1	1
21.	INDR	PT Indo Rama Synthetic Tbk.	2015	Rp1.507.006.881.510	-0,061	0	0
22.	MYTX	PT Asia Pacific Investama Tbk.	2015	Rp57.137.000.000	-0,112	1	1
23.	POLY	PT Asia Pacific Fibers Tbk.	2015	Rp(2.356.268.770)	-0,216	1	1
24.	RICY	PT Ricky Putra Globalindo Tbk.	2015	Rp(63.204.676.918)	-0,063	0	0
25.	SRIL	PT Sri Rejeki Isman Tbk.	2015	Rp447.029.513.280	0,122	0	0
26.	SSTM	PT Sunson Textile Manufacturer Tbk.	2015	Rp(24.886.064.231)	-0,026	1	1
27.	STAR	PT Buana Artha Anugerah Tbk.	2015	Rp(41.371.369.306)	0,133	0	0
28.	TFCO	PT Tifico Fiber Indonesia Tbk.	2015	Rp(187.858.613.215)	-0,344	0	0
29.	TRIS	PT Trisula Internasional Tbk.	2015	Rp(29.709.741.238)	0,151	0	0
30.	UNIT	PT Nusantara Inti Corpora Tbk.	2015	Rp23.075.471.118	0,154	0	0
31.	ADMG	PT Polychem Indonesia Tbk.	2016	Rp(263.261.436.896)	-0,099	0	0
32.	ARGO	PT Argo Pantex Tbk.	2016	Rp266.604.636.160	0,075	1	1
33.	ERTX	PT Eratex Djaya Tbk.	2016	Rp(49.688.195.604)	0,019	0	0

34.	ESTI	PT Ever Shine Textile Industry Tbk.	2016	Rp(156.148.220.680)	-0,049	1	0
35.	HDTX	PT Pan Asia Indosyntex Tbk.	2016	Rp(260.040.626.000)	0,175	1	1
36.	INDR	PT Indo Rama Synthetic Tbk.	2016	Rp141.386.221.840	0,014	0	0
37.	MYTX	PT Asia Pacific Investama Tbk.	2016	Rp27.772.000.000	-0,314	1	1
38.	POLY	PT Asia Pacific Fibers Tbk.	2016	Rp(13.109.317.096)	-0,081	1	1
39.	RICY	PT Ricky Putra Globalindo Tbk.	2016	Rp(37.538.961.439)	0,099	0	0
40.	SRIL	PT Sri Rejeki Isman Tbk.	2016	Rp837.118.760.940	0,093	0	0
41.	SSTM	PT Sunson Textile Manufacturer Tbk.	2016	Rp(34.224.329.875)	-0,137	1	1
42.	STAR	PT Buana Artha Anugerah Tbk.	2016	Rp(39.520.941.131)	-0.500	0	0
43.	TFCO	PT Tifico Fiber Indonesia Tbk.	2016	Rp5.126.801.392	0,009	0	0
44.	TRIS	PT Trisula Internasional Tbk.	2016	Rp66.095.157.049	0,049	0	0
45.	UNIT	PT Nusantara Inti Corpora Tbk.	2016	Rp(29.093.029.819)	-0,119	0	0
46.	ADMG	PT Polychem Indonesia Tbk.	2017	Rp(111.635.520.000)	0,268	0	0
47.	ARGO	PT Argo Pantex Tbk.	2017	Rp(44.922.878.388)	- 0,315	1	1
48.	ERTX	PT Eratex Djaya Tbk.	2017	Rp82.447.762.992	0,016	0	0
49.	ESTI	PT Ever Shine Textile Industry Tbk.	2017	Rp167.639.998.536	- 0,001	0	0
50.	HDTX	PT Pan Asia Indosyntex Tbk.	2017	Rp(271.763.496.000)	- 0,215	1	1

51.	INDR	PT Indo Rama Synthetic Tbk.	2017	Rp(801.938.892.612)	0,125	0	0
52.	MYTX	PT Asia Pacific Investama Tbk.	2017	Rp(65.599.000.000)	0,265	1	1
53.	POLY	PT Asia Pacific Fibers Tbk.	2017	Rp73.247.654.892	0,115	1	1
54.	RICY	PT Ricky Putra Globalindo Tbk.	2017	Rp(165.453.904.331)	0.310	0	0
55.	SRIL	PT Sri Rejeki Isman Tbk.	2017	Rp1.710.900.929.268	0,117	0	0
56.	SSTM	PT Sunson Textile Manufacturer Tbk.	2017	Rp(24.669.460.766)	- 0,213	1	1
57.	STAR	PT Buana Artha Anugerah Tbk.	2017	Rp(76.639.918.938)	- 0,116	0	0
58.	TFCO	PT Tifico Fiber Indonesia Tbk.	2017	Rp10.234.836.600	0,162	0	0
59.	TRIS	PT Trisula Internasional Tbk.	2017	Rp(81.216.322.003)	-0,142	0	0
60.	UNIT	PT Nusantara Inti Corpora Tbk.	2017	Rp(4.756.266.163)	-0,008	0	0
61.	ADMG	PT Polychem Indonesia Tbk.	2018	Rp(94.126.500.000)	0,004	0	0
62.	ARGO	PT Argo Pantas Tbk.	2018	Rp(1.847.819.043)	-0,069	1	1
63.	ERTX	PT Eratex Djaya Tbk.	2018	Rp11.793.225.033	0,059	0	0
64.	ESTI	PT Ever Shine Textile Industry Tbk.	2018	Rp18.260.396.190	0,024	0	0
65.	HDTX	PT Pan Asia Indosyntex Tbk.	2018	Rp(630.762.352.000)	- 0,592	1	1
66.	INDR	PT Indo Rama Synthetic Tbk.	2018	Rp(1.157.940.017.991)	0,079	0	0
67.	MYTX	PT Asia Pacific Investama Tbk.	2018	Rp206.099.000.000	0,419	1	1
68.	POLY	PT Asia Pacific Fibers Tbk.	2018	Rp47.277.409.509	0,198	1	1

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69.	RICY	PT Ricky Putra Globalindo Tbk.	2018	Rp(81.858.602.324)	0,317	0	0
70.	SRIL	PT Sri Rejeki Isman Tbk.	2018	Rp749.299.954.941	0,362	0	0
71.	SSTM	PT Sunson Textile Manufacturer Tbk.	2018	Rp(32.017.113.584)	0,193	1	1
72.	STAR	PT Buana Artha Anugerah Tbk.	2018	-	0,151	0	0
73.	TFCO	PT Tifico Fiber Indonesia Tbk.	2018	Rp(108.884.738.745)	0,053	0	0
74.	TRIS	PT Trisula Internasional Tbk.	2018	Rp34.447.166.785	0,112	0	0
75.	UNIT	PT Nusantara Inti Corpora Tbk.	2018	Rp(6.949.305.298)	0,002	0	0

LAMPIRAN 3

Hasil *Output* SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y	75	,00	1,00	,3467	,47911
X1	75	-1157,94	2510,06	83,8519	519,18170
X2	75	-1,00	,46	-.0406	,27751
X3	75	,00	1,00	,3333	,47458
Valid N (listwise)	75				

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	2,921	7	,892

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients	
		Constant	
Step 1	96,811		-,613
0 2	96,804		-,634
3	96,804		-,634

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 96,804

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	DD	PP	OATS
1	31,945	-1,889	,000	-,287	3,692
2	23,419	-2,842	,001	-,866	5,411
3	21,504	-3,547	,001	-1,792	6,499
Step 1 4	21,219	-3,963	,002	-2,404	7,051
5	21,207	-4,078	,002	-2,539	7,190
6	21,207	-4,085	,002	-2,546	7,198
7	21,207	-4,085	,002	-2,546	7,198

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 96,804

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

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	75,596	3	,000
Step 1 Block	75,596	3	,000
Model	75,596	3	,000

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
DD	,002	,001	3,726	1	,054	1,002
PP	-2,546	2,247	1,284	1	,257	,078
OATS	7,198	1,594	20,391	1	,000	1336,610
Constant	-4,085	1,166	12,282	1	,000	,017

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

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	21,207 ^a	,635	,876

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