

Lampiran

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Lampiran 1

Daftar nama sampel perusahaan jasa sektor Infrastruktur, Utilitas, dan Transportasi yang terdaftar di Bursa Efek Indonesia Periode 2016-2018.

No	Kode Perusahaan	Nama Perusahaan
1	ASSA	Adi Sarana Tbk
2	BALI	Bali Towerindo Sentra Tbk
3	BBRM	Pelayaran Nasional Bina Buana Raya Tbk
4	BIRD	Blue Bird Tbk
5	BLTA	Berlian Laju Tanker Tbk
6	BTEL	Bakrie Telecom Tbk
7	BUKK	Bukaka Teknik Utama Tbk
8	CENT	Centratama Telekomunikasi Indonesia Tbk
9	CMNP	Citra Marga Nusaphala Persada Tbk
10	EXCL	XL Axiata Tbk
11	FREN	Smartfren Telecom Tbk
12	IBST	Inti Bangun Sejahtera Tbk
13	ISAT	Indosat Tbk
14	JSMR	Jasa Marga Tbk
15	KOPI	Mitra Energi Persada Tbk
16	LAPD	Leyand International Tbk
17	LEAD	Logindo Samudramakmur Tbk
18	LRNA	Eka Sari Lorena Transport Tbk
19	MBSS	Mitrabahtera Segara Sejati Tbk
20	META	Nusantara Infrastructure Tbk
21	MIRA	Mitra International Resources Tbk
22	NELY	Pelayaran Nelly Dwi Putri Tbk
23	PTIS	Indo Straits Tbk
24	RIGS	Rig Tenders Tbk
25	SAFE	Steady Safe Tbk
26	SOCI	Soechi Lines Tbk
27	SUPR	Solusi Tunas Pratama Tbk
28	TAXI	Express Transindo Utama Tbk
29	TBIG	Tower Bersama Infrastructure Tbk
30	TPMA	Trans Power Marine Tbk
31	WEHA	WEHA Transportasi Indonesia Tbk
32	WINS	Wintermar Offshore Marine Tbk

Lampiran 2

Data Opinion Shopping

No	Kode Perusahaan	Nama Perusahaan	2016	2017	2018
1	ASSA	Adi Sarana Tbk	0	0	0
2	BALI	Bali Towerindo Sentra Tbk	0	0	0
3	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	0	0	0
4	BIRD	Blue Bird Tbk	0	0	0
5	BLTA	Berlian Laju Tanker Tbk	0	0	0
6	BTEL	Bakrie Telecom Tbk	0	1	1
7	BUKK	Bukaka Teknik Utama Tbk	0	1	0
8	CENT	Centratama Telekomunikasi Indonesia Tbk	0	0	0
9	CMNP	Citra Marga Nusaphala Persada Tbk	0	0	0
10	EXCL	XL Axiata Tbk	0	0	0
11	FREN	Smartfren Telecom Tbk	1	0	0
12	IBST	Inti Bangun Sejahtera Tbk	0	0	0
13	ISAT	Indosat Tbk	0	0	0
14	JSMR	Jasa Marga Tbk	0	0	0
15	KOPI	Mitra Energi Persada Tbk	0	0	0
16	LAPD	Leyand International Tbk	0	1	1
17	LEAD	Logindo Samudramakmur Tbk	0	0	0
18	LRNA	Eka Sari Lorena Transport Tbk	0	1	0
19	MBSS	Mitrabahtera Segara Sejati Tbk	1	0	0
20	META	Nusantara Infrastructure Tbk	0	0	0
21	MIRA	Mitra International Resources Tbk	1	1	1
22	NELY	Pelayaran Nelly Dwi Putri Tbk	0	0	0
23	PTIS	Indo Straits Tbk	0	0	1
24	RIGS	Rig Tenders Tbk	0	0	0
25	SAFE	Steady Safe Tbk	1	0	1
26	SOCI	Soechi Lines Tbk	0	0	0
27	SUPR	Solusi Tunas Pratama Tbk	0	0	0
28	TAXI	Express Transindo Utama Tbk	1	1	0
29	TBIG	Tower Bersama Infrastructure Tbk	0	0	0
30	TPMA	Trans Power Marine Tbk	0	0	0
31	WEHA	WEHA Transportasi Indonesia Tbk	1	0	0
32	WINS	Wintermar Offshore Marine Tbk	0	0	0

Lampiran 3

Data Pertumbuhan Perusahaan

No	Kode Perusahaan	Nama Perusahaan	2016	2017	2018
1	ASSA	Adi Sarana Tbk	0.19	0.14	-0.19
2	BALI	Bali Towerindo Sentra Tbk	0.49	0.25	0.02
3	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	-0.05	-0.06	-0.23
4	BIRD	Blue Bird Tbk	-0.12	-0.12	-0.26
5	BLTA	Berlian Laju Tanker Tbk	-0.89	0.25	-0.2
6	BTEL	Bakrie Telecom Tbk	-0.73	-0.97	-0.18
7	BUKK	Bukaka Teknik Utama Tbk	0.35	0.52	0.23
8	CENT	Centratama Telekomunikasi Indonesia Tbk	0.13	0.1	-0.22
9	CMNP	Citra Marga Nusaphala Persada Tbk	0.51	0.25	-0.23
10	EXCL	XL Axiata Tbk	0.07	-0.06	-0.26
11	FREN	Smartfren Telecom Tbk	0.2	0.28	-0.15
12	IBST	Inti Bangun Sejahtera Tbk	0.38	0.08	-0.12
13	ISAT	Indosat Tbk	0.09	0.02	-0.43
14	JSMR	Jasa Marga Tbk	0.69	1.1	-0.21
15	KOPI	Mitra Energi Persada Tbk	-0.08	0.06	-0.67
16	LAPD	Leyand International Tbk	0.1	-0.3	-0.29
17	LEAD	Logindo Samudramakmur Tbk	-0.36	-0.16	-0.17
18	LRNA	Eka Sari Lorena Transport Tbk	-0.22	-0.15	-0.29
19	MBSS	Mitrabahtera Segara Sejati Tbk	-0.32	0.04	-0.16
20	META	Nusantara Infrastructure Tbk	0.59	-0.19	-0.18
21	MIRA	Mitra International Resources Tbk	-0.22	0.06	-0.21
22	NELY	Pelayaran Nelly Dwi Putri Tbk	-0.16	0.1	-0.08
23	PTIS	Indo Straits Tbk	0.51	0.05	-0.1
24	RIGS	Rig Tenders Tbk	-0.4	0.45	-0.15
25	SAFE	Steady Safe Tbk	0.9	1	1
26	SOCI	Soechi Lines Tbk	-0.15	0.07	-0.24
27	SUPR	Solusi Tunas Pratama Tbk	0.01	0.04	-0.24
28	TAXI	Express Transindo Utama Tbk	-0.36	-0.5	-0.38
29	TBIG	Tower Bersama Infrastructure Tbk	0.08	0.08	-0.21
30	TPMA	Trans Power Marine Tbk	-0.39	0.14	-0.05
31	WEHA	WEHA Transportasi Indonesia Tbk	-0.16	0.003	-0.15
32	WINS	Wintermar Offshore Marine Tbk	-0.18	-0.29	-0.1

Lampiran 4

Data Opini Audit Tahun Sebelumnya

No	Kode Perusahaan	Nama Perusahaan	2016	2017	2018
1	ASSA	Adi Sarana Tbk	0	0	0
2	BALI	Bali Towerindo Sentra Tbk	1	0	0
3	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	0	0	1
4	BIRD	Blue Bird Tbk	1	0	0
5	BLTA	Berlian Laju Tanker Tbk	1	1	1
6	BTEL	Bakrie Telecom Tbk	1	1	1
7	BUKK	Bukaka Teknik Utama Tbk	0	0	0
8	CENT	Centratama Telekomunikasi Indonesia Tbk	0	0	0
9	CMNP	Citra Marga Nusaphala Persada Tbk	0	0	0
10	EXCL	XL Axiata Tbk	0	0	0
11	FREN	Smartfren Telecom Tbk	1	1	1
12	IBST	Inti Bangun Sejahtera Tbk	0	0	0
13	ISAT	Indosat Tbk	1	0	0
14	JSMR	Jasa Marga Tbk	1	0	0
15	KOPI	Mitra Energi Persada Tbk	0	0	0
16	LAPD	Leyand International Tbk	1	1	1
17	LEAD	Logindo Samudramakmur Tbk	0	0	0
18	LRNA	Eka Sari Lorena Transport Tbk	0	0	0
19	MBSS	Mitrabahtera Segara Sejati Tbk	0	0	0
20	META	Nusantara Infrastructure Tbk	0	0	0
21	MIRA	Mitra International Resources Tbk	0	1	0
22	NELY	Pelayaran Nelly Dwi Putri Tbk	0	0	0
23	PTIS	Indo Straits Tbk	1	1	1
24	RIGS	Rig Tenders Tbk	0	1	1
25	SAFE	Steady Safe Tbk	1	1	1
26	SOCI	Soechi Lines Tbk	0	0	0
27	SUPR	Solusi Tunas Pratama Tbk	0	0	0
28	TAXI	Express Transindo Utama Tbk	0	0	1
29	TBIG	Tower Bersama Infrastructure Tbk	0	0	0
30	TPMA	Trans Power Marine Tbk	0	0	0
31	WEHA	WEHA Transportasi Indonesia Tbk	1	0	0
32	WINS	Wintermar Offshore Marine Tbk	0	0	0

Lampiran 5

Data Opini Audit *Going Concern*

No	Kode Perusahaan	Nama Perusahaan	2016	2017	2018
1	ASSA	Adi Sarana Tbk	0	0	0
2	BALI	Bali Towerindo Sentra Tbk	0	0	0
3	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	0	1	0
4	BIRD	Blue Bird Tbk	0	0	0
5	BLTA	Berlian Laju Tanker Tbk	1	1	0
6	BTEL	Bakrie Telecom Tbk	1	1	1
7	BUKK	Bukaka Teknik Utama Tbk	0	0	0
8	CENT	Centratama Telekomunikasi Indonesia Tbk	0	0	0
9	CMNP	Citra Marga Nusaphala Persada Tbk	0	0	0
10	EXCL	XL Axiata Tbk	0	0	0
11	FREN	Smartfren Telecom Tbk	1	1	1
12	IBST	Inti Bangun Sejahtera Tbk	0	0	0
13	ISAT	Indosat Tbk	0	0	0
14	JSMR	Jasa Marga Tbk	0	0	0
15	KOPI	Mitra Energi Persada Tbk	0	0	0
16	LAPD	Leyand International Tbk	1	1	1
17	LEAD	Logindo Samudramakmur Tbk	0	0	1
18	LRNA	Eka Sari Lorena Transport Tbk	0	0	0
19	MBSS	Mitrabahtera Segara Sejati Tbk	0	0	0
20	META	Nusantara Infrastructure Tbk	0	0	0
21	MIRA	Mitra International Resources Tbk	1	0	0
22	NELY	Pelayaran Nelly Dwi Putri Tbk	0	0	0
23	PTIS	Indo Straits Tbk	1	1	0
24	RIGS	Rig Tenders Tbk	1	1	1
25	SAFE	Steady Safe Tbk	1	1	1
26	SOCI	Soechi Lines Tbk	0	0	0
27	SUPR	Solusi Tunas Pratama Tbk	0	0	0
28	TAXI	Express Transindo Utama Tbk	0	1	1
29	TBIG	Tower Bersama Infrastructure Tbk	0	0	0
30	TPMA	Trans Power Marine Tbk	0	0	0
31	WEHA	WEHA Transportasi Indonesia Tbk	0	0	0
32	WINS	Wintermar Offshore Marine Tbk	0	0	0

Lampiran 6

Perhitungan *Opinion Shopping*, *Pertumbuhan Perusahaan*, dan *Opini Audit Tahun Sebelumnya terhadap Opini Audit Going Concern*.

No	Kode Perusahaan	Nama Perusahaan	Tahun	OS	PP	PO	OAGC
1	ASSA	Adi Sarana Tbk	2016	0	0.19	0	0
2	BALI	Bali Towerindo Sentra Tbk	2016	0	0.49	1	0
3	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	2016	0	-0.05	0	0
4	BIRD	Blue Bird Tbk	2016	0	-0.12	1	0
5	BLTA	Berlian Laju Tanker Tbk	2016	0	-0.89	1	1
6	BTEL	Bakrie Telecom Tbk	2016	0	-0.73	1	1
7	BUKK	Bukaka Teknik Utama Tbk	2016	0	0.35	0	0
8	CENT	Centratama Telekomunikasi Indonesia Tbk	2016	0	0.13	0	0
9	CMNP	Citra Marga Nusaphala Persada Tbk	2016	0	0.51	0	0
10	EXCL	XL Axiata Tbk	2016	0	0.07	0	0
11	FREN	Smartfren Telecom Tbk	2016	1	0.2	1	1
12	IBST	Inti Bangun Sejahtera Tbk	2016	0	0.38	0	0
13	ISAT	Indosat Tbk	2016	0	0.09	1	0
14	JSMR	Jasa Marga Tbk	2016	0	0.69	1	0
15	KOPI	Mitra Energi Persada Tbk	2016	0	-0.08	0	0
16	LAPD	Leyand International Tbk	2016	0	0.1	1	1
17	LEAD	Logindo Samudramakmur Tbk	2016	0	-0.36	0	0
18	LRNA	Eka Sari Lorena Transport Tbk	2016	0	-0.22	0	0
19	MBSS	Mitrabahtera Segara Sejati Tbk	2016	1	-0.32	0	0

20	META	Nusantara Infrastructure Tbk	2016	0	0.59	0	0
21	MIRA	Mitra International Resources Tbk	2016	1	-0.22	0	1
22	NELY	Pelayaran Nelly Dwi Putri Tbk	2016	0	-0.16	0	0
23	PTIS	Indo Straits Tbk	2016	0	0.51	1	1
24	RIGS	Rig Tenders Tbk	2016	0	-0.4	0	1
25	SAFE	Steady Safe Tbk	2016	1	0.9	1	1
26	SOCI	Soechi Lines Tbk	2016	0	-0.15	0	0
27	SUPR	Solusi Tunas Pratama Tbk	2016	0	0.01	0	0
28	TAXI	Express Transindo Utama Tbk	2016	1	-0.36	0	0
29	TBIG	Tower Bersama Infrastructure Tbk	2016	0	0.08	0	0
30	TPMA	Trans Power Marine Tbk	2016	0	-0.39	0	0
31	WEHA	WEHA Transportasi Indonesia Tbk	2016	1	-0.16	1	0
32	WINS	Wintermar Offshore Marine Tbk	2016	0	-0.18	0	0
33	ASSA	Adi Sarana Tbk	2017	0	0.14	0	0
34	BALI	Bali Towerindo Sentra Tbk	2017	0	0.25	0	0
35	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	2017	0	-0.06	0	1
36	BIRD	Blue Bird Tbk	2017	0	-0.12	0	0
37	BLTA	Berlian Laju Tanker Tbk	2017	0	0.25	1	1
38	BTEL	Bakrie Telecom Tbk	2017	1	-0.97	1	1
39	BUKK	Bukaka Teknik Utama Tbk	2017	1	0.52	0	0
40	CENT	Centratama Telekomunikasi Indonesia Tbk	2017	0	0.1	0	0
41	CMNP	Citra Marga Nusaphala Persada Tbk	2017	0	0.25	0	0
42	EXCL	XL Axiata Tbk	2017	0	-0.06	0	0

43	FREN	Smartfren Telecom Tbk	2017	0	0.28	1	1
44	IBST	Inti Bangun Sejahtera Tbk	2017	0	0.08	0	0
45	ISAT	Indosat Tbk	2017	0	0.02	0	0
46	JSMR	Jasa Marga Tbk	2017	0	1.1	0	0
47	KOPI	Mitra Energi Persada Tbk	2017	0	0.06	0	0
48	LAPD	Leyand International Tbk	2017	1	-0.3	1	1
49	LEAD	Logindo Samudramakmur Tbk	2017	0	-0.16	0	0
50	LRNA	Eka Sari Lorena Transport Tbk	2017	1	-0.15	0	0
51	MBSS	Mitrabahtera Segara Sejati Tbk	2017	0	0.04	0	0
52	META	Nusantara Infrastructure Tbk	2017	0	-0.19	0	0
53	MIRA	Mitra International Resources Tbk	2017	1	0.06	1	0
54	NELY	Pelayaran Nelly Dwi Putri Tbk	2017	0	0.1	0	0
55	PTIS	Indo Straits Tbk	2017	0	0.05	1	1
56	RIGS	Rig Tenders Tbk	2017	0	0.45	1	1
57	SAFE	Steady Safe Tbk	2017	0	1	1	1
58	SOCI	Soechi Lines Tbk	2017	0	0.07	0	0
59	SUPR	Solusi Tunas Pratama Tbk	2017	0	0.04	0	0
60	TAXI	Express Transindo Utama Tbk	2017	1	-0.5	0	1
61	TBIG	Tower Bersama Infrastructure Tbk	2017	0	0.08	0	0
62	TPMA	Trans Power Marine Tbk	2017	0	0.14	0	0
63	WEHA	WEHA Transportasi Indonesia Tbk	2017	0	0.003	0	0
64	WINS	Wintermar Offshore Marine Tbk	2017	0	-0.29	0	0
65	ASSA	Adi Sarana Tbk	2018	0	-0.19	0	0
66	BALI	Bali Towerindo Sentra Tbk	2018	0	0.02	0	0

67	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	2018	0	-0.23	1	0
68	BIRD	Blue Bird Tbk	2018	0	-0.26	0	0
69	BLTA	Berlian Laju Tanker Tbk	2018	0	-0.2	1	0
70	BTEL	Bakrie Telecom Tbk	2018	1	-0.18	1	1
71	BUKK	Bukaka Teknik Utama Tbk	2018	0	0.23	0	0
72	CENT	Centratama Telekomunikasi Indonesia Tbk	2018	0	-0.22	0	0
73	CMNP	Citra Marga Nusaphala Persada Tbk	2018	0	-0.23	0	0
74	EXCL	XL Axiata Tbk	2018	0	-0.26	0	0
75	FREN	Smartfren Telecom Tbk	2018	0	-0.15	1	1
76	IBST	Inti Bangun Sejahtera Tbk	2018	0	-0.12	0	0
77	ISAT	Indosat Tbk	2018	0	-0.43	0	0
78	JSMR	Jasa Marga Tbk	2018	0	-0.21	0	0
79	KOPI	Mitra Energi Persada Tbk	2018	0	-0.67	0	0
80	LAPD	Leyand International Tbk	2018	1	-0.29	1	1
81	LEAD	Logindo Samudramakmur Tbk	2018	0	-0.17	0	1
82	LRNA	Eka Sari Lorena Transport Tbk	2018	0	-0.29	0	0
83	MBSS	Mitrabahtera Segara Sejati Tbk	2018	0	-0.16	0	0
84	META	Nusantara Infrastructure Tbk	2018	0	-0.18	0	0
85	MIRA	Mitra International Resources Tbk	2018	1	-0.21	0	0
86	NELY	Pelayaran Nelly Dwi Putri Tbk	2018	0	-0.08	0	0
87	PTIS	Indo Straits Tbk	2018	1	-0.1	1	0
88	RIGS	Rig Tenders Tbk	2018	0	-0.15	1	1
89	SAFE	Steady Safe Tbk	2018	1	1	1	1

90	SOCI	Soechi Lines Tbk	2018	0	-0.24	0	0
91	SUPR	Solusi Tunas Pratama Tbk	2018	0	-0.24	0	0
92	TAXI	Express Transindo Utama Tbk	2018	0	-0.38	1	1
93	TBIG	Tower Bersama Infrastructure Tbk	2018	0	-0.21	0	0
94	TPMA	Trans Power Marine Tbk	2018	0	-0.05	0	0
95	WEHA	WEHA Transportasi Indonesia Tbk	2018	0	-0.15	0	0
96	WINS	Wintermar Offshore Marine Tbk	2018	0	-0.1	0	0

Lampiran 7

Hasil *output* SPSS

Hasil uji analisis statistik deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
OAGC	96	0	1	.25	.435
OS	96	0	1	.18	.384
PP	96	-.97	1.10	-.0241	.35990
PO	96	0	1	.29	.457
Valid N (listwise)	96				

Hasil uji Hosmer and Lemeshow Test

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	3.417	7	.844

Hasil uji Likelihood awal

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients Constant
Step 0		
1	108.146	-1.000
2	107.968	-1.096
3	107.968	-1.099
4	107.968	-1.099

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 107.968

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Hasil uji Likelihood akhir

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

			Coefficients			
Iteration		-2 Log likelihood	Constant	OS	PP	PO
Step 1	1	73.268	-1.776	.504	-.355	2.326
	2	68.930	-2.458	.777	-.568	2.987
	3	68.651	-2.688	.866	-.628	3.204
	4	68.649	-2.711	.875	-.633	3.226
	5	68.649	-2.711	.875	-.633	3.226

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 107.968

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

Hasil uji hipotesis secara simultan (Omnibus)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	39.320	3	.000
	Block	39.320	3	.000
	Model	39.320	3	.000

Hasil uji hipotesis secara parsial (Wald)

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	OS	.875	.729	1.439	1	.230	2.398
	PP	-.633	.772	.672	1	.412	.531
	PO	3.226	.648	24.796	1	.000	25.185
	Constant	-2.711	.495	30.041	1	.000	.066

a. Variable(s) entered on step 1: OS, PP, PO.

Hasil uji Koefisien Determinasi R²

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	68.649 ^a	.336	.498

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