

**LAMPIRAN-LAMPIRAN**

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**Lampiran 1**

Daftar nama sampel perusahaan Manufaktur sub sektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018.

No.	Kode	Nama Perusahaan
1.	ICBP	PT. Indofood CBP Sukses Makmur, Tbk
2.	INDF	PT. Indofood Sukses Makmur, Tbk
3.	MYOR	PT. Mayora Indah, Tbk
4.	MLBI	PT. Multi Bintang Indonesia, Tbk
5.	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company, Tbk
6.	ROTI	PT. Nippon Indosari Corpindo, Tbk
7.	DLTA	PT. Delta Djakarta, Tbk
8.	BTEK	PT. Bumi Teknokultura Unggul, Tbk
9.	CEKA	PT. Wilmar Cahaya Indonesia, Tbk
10.	SKBM	PT. Sekar Bumi, Tbk
11.	SKLT	PT. Sekar Laut, Tbk (SKLT)

**Lampiran 2**

Opini Audit *Going Concern*

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1	ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0	0	0	0	0
2	INDF	PT.Indofood Sukses Makmur, Tbk	0	0	0	0	0
3	MYOR	PT. Mayora Indah, Tbk	0	0	0	0	0
4	MLBI	PT. Multi Bintang Indonesia, Tbk	0	0	0	0	0
5	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company, Tbk	0	0	0	0	1
6	ROTI	PT. Nippon Indosari Corpindo, Tbk	0	0	0	0	0
7	DLTA	PT. Delta Djakarta, Tbk	0	0	0	0	0
8	BTEK	PT. Bumi Teknokultura Unggul, Tbk	1	1	1	1	0
9	CEKA	PT. Wilmar Cahaya Indonesia, Tbk	0	0	0	0	0
10	SKBM	PT. Sekar Bumi, Tbk	0	1	0	0	0
11	SKLT	PT.Sekar Laut, Tbk	0	1	0	0	0

**Lampiran 3**

Kondisi Keuangan Perusahaan

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1	ICBP	PT. Indofood CBP Sukses Makmur, Tbk	2	2,17	2,28	2,21	2,21
2	INDF	PT.Indofood Sukses Makmur, Tbk	0,59	0,51	1	0,63	0,97
3	MYOR	PT. Mayora Indah, Tbk	2,07	2,38	2,51	2,54	2,16
4	MLBI	PT. Multi Bintang Indonesia, Tbk	3	2,42	3,41	3,85	3,22
5	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company, Tbk	2,51	3	2,76	2,5	2,41
6	ROTI	PT. Nippon Indosari Corpindo, Tbk	1,56	1,64	1,75	1,10	1,23
7	DLTA	PT. Delta Djakarta, Tbk	3,19	2,63	2,75	2,72	2,70
8	BTEK	PT. Bumi Teknokultura Unggul, Tbk	(0,14)	(0,11)	0,10	0,13	0,29
9	CEKA	PT. Wilmar Cahaya Indonesia, Tbk	3,39	3,08	4,19	4,06	4,33
10	SKBM	PT. Sekar Bumi, Tbk	3,12	2,22	1,79	1,45	1,35
11	SKLT	PT.Sekar Laut, Tbk (SKLT)	2,50	2	1,79	1,75	1,76

**Lampiran 4**

Pertumbuhan Perusahaan

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1	ICBP	PT. Indofood CBP Sukses Makmur, Tbk	(0.21)	0.07	0.09	0.08	0.09
2	INDF	PT. Indofood Sukses Makmur, Tbk	0.10	0.07	(0.11)	0.07	0.10
3	MYOR	PT. Mayora Indah, Tbk	0.06	0.10	0.14	0.15	0.18
4	MLBI	PT. Multi Bintang Indonesia, Tbk	0.25	(0.06)	0.08	0.10	0.15
5	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company, Tbk	0.04	0.21	0.20	0.22	0.07
6	ROTI	PT. Nippon Indosari Corpindo, Tbk	0.18	0.26	0.08	0.56	(0.04)
7	DLTA	PT. Delta Djakarta, Tbk	0.14	0.05	0.15	0.12	0.14
8	BTEK	PT. Bumi Teknokultura Unggul, Tbk	0.20	0.12	0.85	0.09	(0.03)
9	CEKA	PT. Wilmar Cahaya Indonesia, Tbk	0.20	0.16	(0.04)	(0.02)	(0.16)
10	SKBM	PT. Sekar Bumi, Tbk	0.31	0.18	0.31	0.62	0.09
11	SKLT	PT. Sekar Laut, Tbk (SKLT)	0.10	0.14	0.51	0.12	0.17

**Lampiran 5**

Kualitas Audit

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1	ICBP	PT. Indofood CBP Sukses Makmur, Tbk	1	1	1	1	1
2	INDF	PT.Indofood Sukses Makmur, Tbk	1	1	1	1	1
3	MYOR	PT. Mayora Indah, Tbk	0	0	0	0	0
4	MLBI	PT. Multi Bintang Indonesia, Tbk	1	1	1	1	1
5	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company, Tbk	0	0	0	0	0
6	ROTI	PT. Nippon Indosari Corpindo, Tbk	1	1	1	1	1
7	DLTA	PT. Delta Djakarta, Tbk	1	1	1	1	1
8	BTEK	PT. Bumi Teknokultura Unggul, Tbk	0	0	0	0	0
9	CEKA	PT. Wilmar Cahaya Indonesia, Tbk	1	1	1	1	1
10	SKBM	PT. Sekar Bumi, Tbk	0	0	0	0	0
11	SKLT	PT.Sekar Laut, Tbk (SKLT)	0	0	0	0	0

**Lampiran 6**

Perhitungan Kondisi Keuangan Perusahaan, Pertumbuhan Perusahaan, dan Kualitas Audit terhadap Opini Audit *Going Concern*

Tahun	Kode	OAGC	KK	PP	KA
2014	ICBP	0	2	-0.21	1
	INDF	0	0.59	0.1	1
	MYOR	0	2.07	0.06	0
	MLBI	0	3	0.25	1
	ULTJ	0	2.51	0.04	0
	ROTI	0	1.56	0.18	1
	DLTA	0	3.19	0.14	1
	BTEK	1	-0.14	0.2	0
	CEKA	0	3.39	0.2	1
	SKBM	0	3.12	0.31	0
	SKLT	0	2.5	0.1	0
2015	ICBP	0	2.17	0.07	1
	INDF	0	0.51	0.07	1
	MYOR	0	2.38	0.1	0
	MLBI	0	2.42	-0.06	1
	ULTJ	0	3	0.21	0
	ROTI	0	1.64	0.26	1
	DLTA	0	2.63	0.05	1
	BTEK	1	-0.11	0.12	0
	CEKA	0	3.08	0.16	1
	SKBM	1	2.22	0.18	0
	SKLT	1	2	0.14	0
2016	ICBP	0	2.28	0.09	1
	INDF	0	1	-0.11	1
	MYOR	0	2.51	0.14	0
	MLBI	0	3.41	0.08	1
	ULTJ	0	2.76	0.2	0
	ROTI	0	1.75	0.08	1
	DLTA	0	2.75	0.15	1
	BTEK	1	0.1	0.85	0
	CEKA	0	4.19	-.04	1
	SKBM	0	1.79	0.31	0
	SKLT	0	1.79	0.51	0
2017	ICBP	0	2.21	0.08	1
	INDF	0	0.63	0.07	1
	MYOR	0	2.54	0.15	0

	MLBI	0	3.85	0.1	1
	ULTJ	0	2.5	0.22	0
	ROTI	0	1.1	0.56	1
	DLTA	0	2.72	0.12	1
	BTEK	1	0.13	0.09	0
	CEKA	0	4.06	-0.02	1
	SKBM	0	1.45	0.62	0
	SKLT	0	1.75	0.12	0
2018	ICBP	0	2.21	0.09	1
	INDF	0	0.97	0.1	1
	MYOR	0	2.16	0.18	0
	MLBI	0	3.22	0.15	1
	ULTJ	1	2.41	0.07	0
	ROTI	0	1.23	-0.04	1
	DLTA	0	2.7	0.14	1
	BTEK	0	0.29	-0.03	0
	CEKA	0	4.33	-0.16	1
	SKBM	0	1.35	0.09	0
	SKLT	0	1.76	0.17	0



**Lampiran 7**  
Analisis Data

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
OAGC	55	0	1	.13	.336
KK	55	-.14	4.33	2.1024	1.08108
PP	55	-.21	.85	.1418	.17580
KA	55	0	1	.55	.503
Valid N (listwise)	55				

**Hosmer and Lemeshow Test**

Step	Chi-square	Df	Sig.
	3.119	7	.874

**-2Log Likelihood Awal**

Iteration		-2 Log likelihood	Coefficients	
			Constant	
Step 0	1	43.211		-1.491
	2	41.949		-1.868
	3	41.929		-1.924
	4	41.929		-1.925
	5	41.929		-1.925

**-2Log Likelihood Akhir**

Iteration		-2 Log likelihood	Coefficients			
			Constant	KK	PP	KA
Step 1	1	33.903	-.190	-.401	.144	-.876
	2	26.212	.414	-.826	.184	-1.796
	3	23.465	.921	-1.160	.104	-2.858
	4	22.647	1.153	-1.308	.030	-3.938
	5	22.385	1.197	-1.334	.008	-4.967
	6	22.292	1.200	-1.336	.006	-5.974
	7	22.257	1.200	-1.336	.006	-6.977
	8	22.245	1.200	-1.336	.006	-7.978
	9	22.240	1.200	-1.336	.006	-8.978
	10	22.239	1.200	-1.336	.006	-9.978
	11	22.238	1.200	-1.336	.006	-10.978
	12	22.238	1.200	-1.336	.006	-11.978
	13	22.238	1.200	-1.336	.006	-12.978
	14	22.238	1.200	-1.336	.006	-13.978
	15	22.238	1.200	-1.336	.006	-14.978
	16	22.238	1.200	-1.336	.006	-15.978
	17	22.238	1.200	-1.336	.006	-16.978
	18	22.238	1.200	-1.336	.006	-17.978
	19	22.238	1.200	-1.336	.006	-18.978
	20	22.238	1.200	-1.336	.006	-19.978

**Uji Simultan (Uji Omnibus)**

		Chi-square	Df	Sig.
Step 1	Step	19.691	3	.000
	Block	19.691	3	.000
	Model	19.691	3	.000

**Uji Parsial (Uji Wald)**

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	-1.336	.569	5.515	1	.019	.263
PP	.006	2.484	.000	1	.998	1.006
KA	-19.978	6672.517	.000	1	.998	.000
Constant	1.200	1.221	.967	1	.325	3.321

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
	22.238 <sup>a</sup>	.301	.564

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	-1.336	.569	5.515	1	.019	.263
PP	.006	2.484	.000	1	.998	1.006
KA	-19.978	6672.517	.000	1	.998	.000
Constant	1.200	1.221	.967	1	.325	3.321