

LAMPIRAN**LAMPIRAN 1**

Daftar Perusahaan Manufaktur Sub Sektor Industri Tekstil dan Garment yang termasuk dalam sampel penelitian.

| No | Kode Emiten | Nama Perusahaan |
|-----------|--------------------|------------------------------------|
| 1 | ADMG | PT Polychem Indonesia Tbk |
| 2 | ARGO | PT Argo Pantes Tbk |
| 3 | ERTX | PT Eratex Djaya Tbk |
| 4 | ESTI | PT Ever Shine Tex Tbk |
| 5 | HDTX | PT Panasia Indo Resource Tbk |
| 6 | INDR | PT Indo Rama Synthetic Tbk |
| 7 | MYTX | PT Apac Citra Centertex Tbk |
| 8 | POLY | PT Asia Pasific Fibers Tbk |
| 9 | RICY | PT Ricky Globalindo Tbk |
| 10 | SRIL | PT Sri Rejeki Isman Tbk |
| 11 | SSTM | PT Sunson Textile Manufacturer Tbk |
| 12 | STAR | PT Star Petrochem Tbk |
| 13 | TFCO | PT Tifico Fiber Indonesia Tbk |
| 14 | TRIS | PT Trisula International Tbk |
| 15 | UNIT | PT Nusantara Inti Corpora Tbk |

LAMPIRAN 2

Perhitungan Profitabilitas pada Perusahaan Manufaktur Sub Sektor Industri Tekstil dan Garment tahun 2014-2018.

| 2014 | | | |
|---------------|-------------------|-------------------|------------|
| EMITEN | LABA USAHA | TOTAL ASET | ROA |
| ADMG | -33.644.523 | 466.066.555 | -0,072 |
| ARGO | -23.822.205 | 145.830.401 | -0,163 |
| ERTX | 3.429.237 | 46.600.202 | 0,074 |
| ESTI | -5.872.579 | 69.644.499 | -0,084 |
| HDTX | -98.588.179 | 4.224.585.356 | -0,023 |
| INDR | 3.242.178 | 742.160.600 | 0,004 |
| MYTX | -141.138 | 2.042.336 | -0,069 |
| POLY | -81.489.940 | 274.976.253 | -0,296 |
| RICY | 21.489.806.631 | 1.170.752.424.106 | 0,018 |
| SRIL | 65.928.867 | 698.865.904 | 0,094 |
| SSTM | -18.297.519.612 | 773.663.346.934 | -0,024 |
| STAR | 6.775.346.163 | 775.917.827.931 | 0,009 |
| TFCO | -3.983.934 | 340.314.626 | -0,012 |
| TRIS | 48.442.710.589 | 524.822.079.973 | 0,092 |
| UNIT | 5.614.786.742 | 440.727.374.151 | 0,013 |

| 2015 | | | |
|---------------|-------------------|-------------------|------------|
| EMITEN | LABA USAHA | TOTAL ASET | ROA |
| ADMG | -28.922.199 | 420.010.232 | -0,069 |
| ARGO | -8.335.226 | 130.251.770 | -0,064 |
| ERTX | 6.110.029 | 52.990.761 | 0,115 |
| ESTI | -5.748.941 | 56.837.316 | -0,101 |
| HDTX | -332.544.044 | 4.878.367.904 | -0,068 |
| INDR | -11.014.487 | 804.851.296 | -0,014 |
| MYTX | -223.343 | 1.944.326 | -0,115 |
| POLY | -11.647.347 | 232.495.236 | -0,050 |
| RICY | 22.397.841.356 | 1.198.193.867.892 | 0,019 |
| SRIL | 98.089.078 | 783.346.730 | 0,125 |
| SSTM | -13.506.190.184 | 721.884.167.684 | -0,019 |
| STAR | 2.646.564.128 | 729.020.553.284 | 0,004 |
| TFCO | -269.825 | 315.020.865 | -0,001 |
| TRIS | 58.813.295.821 | 577.786.346.557 | 0,102 |
| UNIT | 1.661.391.489 | 460.539.382.206 | 0,004 |

| 2016 | | | |
|--------|-----------------|-------------------|--------|
| EMITEN | LABA USAHA | TOTAL ASET | ROA |
| ADMG | -28.114.407 | 380.847.522 | -0,074 |
| ARGO | -23.531.220 | 116.157.533 | -0,203 |
| ERTX | 3.175.793 | 52.658.997 | 0,060 |
| ESTI | -2.120.638 | 49.433.362 | -0,043 |
| HDTX | -221.500.546 | 4.743.579.758 | -0,047 |
| INDR | 6.362.848 | 846.568.485 | 0,008 |
| MYTX | -397.809 | 1.619.757 | -0,246 |
| POLY | -6.978.741 | 231.149.516 | -0,030 |
| RICY | 23.362.443.532 | 1.288.683.925.066 | 0,018 |
| SRIL | 66.027.791 | 947.169.710 | 0,070 |
| SSTM | -18.713.585.127 | 670.963.993.715 | -0,028 |
| STAR | 5.929.514.821 | 690.187.353.961 | 0,009 |
| TFCO | 4.696.964 | 322.283.946 | 0,015 |
| TRIS | 47.947.291.257 | 639.701.164.511 | 0,075 |
| UNIT | 1.915.481.904 | 432.913.180.372 | 0,004 |

| 2017 | | | |
|--------|-----------------|-------------------|--------|
| EMITEN | LABA USAHA | TOTAL ASET | ROA |
| ADMG | -3.096.496 | 374.110.303 | -0,008 |
| ARGO | -15.393.626 | 98.459.842 | -0,156 |
| ERTX | -1.791.906 | 59.258.870 | -0,030 |
| ESTI | -2.211.156 | 61.559.548 | -0,036 |
| HDTX | -700.884.530 | 4.035.086.385 | -0,174 |
| INDR | 11.435.157 | 806.739.423 | 0,014 |
| MYTX | -309.809 | 3.458.737 | -0,090 |
| POLY | -983.840 | 231.566.955 | -0,004 |
| RICY | 25.808.846.585 | 1.374.444.788.282 | 0,019 |
| SRIL | 72.141.142 | 1.192.901.038 | 0,060 |
| SSTM | -31.048.829.703 | 605.643.301.307 | -0,051 |
| STAR | 4.758.401.598 | 614.705.038.056 | 0,008 |
| TFCO | 6.143.762 | 331.168.426 | 0,019 |
| TRIS | 21.833.987.786 | 544.968.319.987 | 0,040 |
| UNIT | 1.539.428.122 | 426.384.622.878 | 0,004 |

| 2018 | | | |
|--------|----------------|-------------------|--------|
| EMITEN | LABA USAHA | TOTAL ASET | ROA |
| ADMG | -1.395.757 | 280.679.854 | -0,005 |
| ARGO | -9.079.650 | 88.323.888 | -0,103 |
| ERTX | 1.272.093 | 62.585.854 | 0,020 |
| ESTI | 1.341.990 | 62.027.720 | 0,022 |
| HDTX | -355.511.627 | 586.940.667 | -0,606 |
| INDR | 71.343.143 | 805.918.779 | 0,089 |
| MYTX | -192.342 | 3.747.570 | -0,051 |
| POLY | 15.255.817 | 238.246.828 | 0,064 |
| RICY | 29.841.866.355 | 1.539.602.054.832 | 0,019 |
| SRIL | 99.413.342 | 1.364.271.991 | 0,073 |
| SSTM | 1.820.189.102 | 562.174.180.897 | 0,003 |
| STAR | 6.029.776.900 | 615.956.006.710 | 0,010 |
| TFCO | 146.640 | 321.852.867 | 0,000 |
| TRIS | 24.305.621.702 | 633.014.281.325 | 0,038 |
| UNIT | 754.073.589 | 419.701.649.147 | 0,002 |

LAMPIRAN 3

Kepemilikan Manajerial pada Perusahaan Manufaktur Sub Sektor Industri Tekstil dan Garment tahun 2014-2018.

| No | Kode Emiten | 2014 | 2015 | 2016 | 2017 | 2018 |
|----|-------------|-------|-------|--------|--------|--------|
| 1 | ADMG | 0% | 0% | 0% | 0% | 0% |
| 2 | ARGO | 2.41% | 2.41% | 2.41% | 2.41% | 0% |
| 3 | ERTX | 0% | 0% | 0% | 0% | 0% |
| 4 | ESTI | 0% | 0% | 24.23% | 0% | 0% |
| 5 | HDTX | 2.38% | 2.38% | 2.98% | 2.98% | 3.01% |
| 6 | INDR | 7.7% | 7.7% | 0% | 0% | 0% |
| 7 | MYTX | 0% | 0% | 0% | 0% | 0% |
| 8 | POLY | 0% | 0% | 0% | 0% | 0% |
| 9 | RICY | 0% | 0% | 0% | 5.47% | 5.47% |
| 10 | SRIL | 10% | 0.04% | 0.04% | 0.04% | 1.08% |
| 11 | SSTM | 8% | 8% | 37% | 36.61% | 36.61% |
| 12 | STAR | 0% | 6.55% | 0% | 0% | 0% |
| 13 | TFCO | 0.08% | 0.09% | 0.09% | 0% | 0% |
| 14 | TRIS | 0% | 0% | 0.7% | 0.69% | 0.69% |
| 15 | UNIT | 0% | 0% | 0% | 0% | 0% |

LAMPIRAN 4

Opini Audit Tahun Sebelumnya pada Perusahaan Manufaktur Sub Sektor Industri Tekstil dan Garment tahun 2014-2018.

| No | Kode Emiten | 2014 | 2015 | 2016 | 2017 | 2018 |
|----|-------------|------|------|------|------|------|
| 1 | ADMG | 0 | 0 | 0 | 0 | 0 |
| 2 | ARGO | 1 | 1 | 1 | 1 | 1 |
| 3 | ERTX | 0 | 0 | 0 | 0 | 0 |
| 4 | ESTI | 0 | 0 | 1 | 0 | 0 |
| 5 | HDTX | 0 | 1 | 1 | 1 | 1 |
| 6 | INDR | 0 | 0 | 0 | 0 | 1 |
| 7 | MYTX | 1 | 1 | 1 | 1 | 1 |
| 8 | POLY | 1 | 1 | 1 | 1 | 1 |
| 9 | RICY | 0 | 0 | 0 | 0 | 0 |
| 10 | SRIL | 0 | 0 | 0 | 0 | 0 |
| 11 | SSTM | 1 | 1 | 1 | 1 | 1 |
| 12 | STAR | 0 | 0 | 0 | 0 | 0 |
| 13 | TFCO | 0 | 0 | 0 | 0 | 0 |
| 14 | TRIS | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT | 0 | 0 | 0 | 0 | 0 |

LAMPIRAN 5

Opini Audit *Going Concern* pada Perusahaan Manufaktur Sub Sektor Industri Tekstil dan Garment tahun 2014-2018.

| No | Kode Emiten | 2014 | 2015 | 2016 | 2017 | 2018 |
|----|-------------|------|------|------|------|------|
| 1 | ADMG | 0 | 0 | 0 | 0 | 0 |
| 2 | ARGO | 1 | 1 | 1 | 1 | 1 |
| 3 | ERTX | 0 | 0 | 0 | 0 | 0 |
| 4 | ESTI | 0 | 1 | 0 | 0 | 0 |
| 5 | HDTX | 1 | 1 | 1 | 1 | 1 |
| 6 | INDR | 0 | 0 | 0 | 1 | 0 |
| 7 | MYTX | 1 | 1 | 1 | 1 | 1 |
| 8 | POLY | 1 | 1 | 1 | 1 | 1 |
| 9 | RICY | 0 | 0 | 0 | 0 | 0 |
| 10 | SRIL | 0 | 0 | 0 | 0 | 0 |
| 11 | SSTM | 1 | 1 | 1 | 1 | 1 |
| 12 | STAR | 0 | 0 | 0 | 0 | 0 |
| 13 | TFCO | 0 | 0 | 0 | 0 | 0 |
| 14 | TRIS | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT | 0 | 0 | 0 | 0 | 0 |

LAMPIRAN 6

Hasil perhitungan Variabel Profitabilitas (ROA), Kepemilikan Manajerial, Opini Audit Tahun Sebelumnya, dan Opini Audit *Going Concern* pada Perusahaan Perusahaan Manufaktur Sub Sektor Industri Tekstil dan Garment tahun 2014-2018.

| EMITEN | PERIODE | OAGC | ROA | KM | OATS |
|--------|---------|------|--------|--------|------|
| ADMG | 2014 | 0 | -0.072 | 0 | 0 |
| ARGO | 2014 | 1 | -0.163 | 0.0241 | 1 |
| ERTX | 2014 | 0 | 0.074 | 0 | 0 |
| ESTI | 2014 | 0 | -0.084 | 0 | 0 |
| HDTX | 2014 | 1 | -0.023 | 0.0238 | 0 |
| INDR | 2014 | 0 | 0.004 | 0.077 | 0 |
| MYTX | 2014 | 1 | -0.069 | 0 | 1 |
| POLY | 2014 | 1 | -0.296 | 0 | 1 |
| RICY | 2014 | 0 | 0.018 | 0 | 0 |
| SRIL | 2014 | 0 | 0.094 | 0.1 | 0 |
| SSTM | 2014 | 1 | -0.024 | 0.08 | 1 |
| STAR | 2014 | 0 | 0.009 | 0 | 0 |
| TFCO | 2014 | 0 | -0.012 | 0.0008 | 0 |
| TRIS | 2014 | 0 | 0.092 | 0 | 0 |
| UNIT | 2014 | 0 | 0.013 | 0 | 0 |
| ADMG | 2015 | 0 | -0.069 | 0 | 0 |
| ARGO | 2015 | 1 | -0.064 | 0.0241 | 1 |
| ERTX | 2015 | 0 | 0.115 | 0 | 0 |
| ESTI | 2015 | 1 | -0.101 | 0 | 0 |
| HDTX | 2015 | 1 | -0.068 | 0.0238 | 1 |
| INDR | 2015 | 0 | -0.014 | 0.077 | 0 |
| MYTX | 2015 | 1 | -0.115 | 0 | 1 |
| POLY | 2015 | 1 | -0.050 | 0 | 1 |
| RICY | 2015 | 0 | 0.019 | 0 | 0 |
| SRIL | 2015 | 0 | 0.125 | 0.0004 | 0 |
| SSTM | 2015 | 1 | -0.019 | 0.08 | 1 |
| STAR | 2015 | 0 | 0.004 | 0.0655 | 0 |
| TFCO | 2015 | 0 | -0.001 | 0.0009 | 0 |
| TRIS | 2015 | 0 | 0.102 | 0 | 0 |
| UNIT | 2015 | 0 | 0.004 | 0 | 0 |
| ADMG | 2016 | 0 | -0.074 | 0 | 0 |
| ARGO | 2016 | 1 | -0.203 | 0.0241 | 1 |
| ERTX | 2016 | 0 | 0.060 | 0 | 0 |

| | | | | | |
|------|------|---|--------|---------|---|
| ESTI | 2016 | 0 | -0.043 | 0.02423 | 1 |
| HDTX | 2016 | 1 | -0.047 | 0.0298 | 1 |
| INDR | 2016 | 0 | 0.008 | 0 | 0 |
| MYTX | 2016 | 1 | -0.246 | 0 | 1 |
| POLY | 2016 | 1 | -0.030 | 0 | 1 |
| RICY | 2016 | 0 | 0.018 | 0 | 0 |
| SRIL | 2016 | 0 | 0.070 | 0.0004 | 0 |
| SSTM | 2016 | 1 | -0.028 | 0.37 | 1 |
| STAR | 2016 | 0 | 0.009 | 0 | 0 |
| TFCO | 2016 | 0 | 0.015 | 0.0009 | 0 |
| TRIS | 2016 | 0 | 0.075 | 0.007 | 0 |
| UNIT | 2016 | 0 | 0.004 | 0 | 0 |
| ADMG | 2017 | 0 | -0.008 | 0 | 0 |
| ARGO | 2017 | 1 | -0.156 | 0.0241 | 1 |
| ERTX | 2017 | 0 | -0.030 | 0 | 0 |
| ESTI | 2017 | 0 | -0.036 | 0 | 0 |
| HDTX | 2017 | 1 | -0.174 | 0.0298 | 1 |
| INDR | 2017 | 1 | 0.014 | 0 | 0 |
| MYTX | 2017 | 1 | -0.090 | 0 | 1 |
| POLY | 2017 | 1 | -0.004 | 0 | 1 |
| RICY | 2017 | 0 | 0.019 | 0.0547 | 0 |
| SRIL | 2017 | 0 | 0.060 | 0.0004 | 0 |
| SSTM | 2017 | 1 | -0.051 | 0.3661 | 1 |
| STAR | 2017 | 0 | 0.008 | 0 | 0 |
| TFCO | 2017 | 0 | 0.019 | 0 | 0 |
| TRIS | 2017 | 0 | 0.040 | 0.0069 | 0 |
| UNIT | 2017 | 0 | 0.004 | 0 | 0 |
| ADMG | 2018 | 0 | -0.005 | 0 | 0 |
| ARGO | 2018 | 1 | -0.103 | 0 | 1 |
| ERTX | 2018 | 0 | 0.020 | 0 | 0 |
| ESTI | 2018 | 0 | 0.022 | 0 | 0 |
| HDTX | 2018 | 1 | -0.606 | 0.0301 | 1 |
| INDR | 2018 | 0 | 0.089 | 0 | 1 |
| MYTX | 2018 | 1 | -0.051 | 0 | 1 |
| POLY | 2018 | 1 | 0.064 | 0 | 1 |
| RICY | 2018 | 0 | 0.019 | 0.0547 | 0 |
| SRIL | 2018 | 0 | 0.073 | 0.0108 | 0 |
| SSTM | 2018 | 1 | 0.003 | 0.3661 | 1 |
| STAR | 2018 | 0 | 0.010 | 0 | 0 |

| | | | | | |
|------|------|---|-------|--------|---|
| TFCO | 2018 | 0 | 0.000 | 0 | 0 |
| TRIS | 2018 | 0 | 0.038 | 0.0069 | 0 |
| UNIT | 2018 | 0 | 0.002 | 0 | 0 |

LAMPIRAN 7

Hasil Pengolahan data dengan SPSS

Uji Statistik Deskriptif

| Descriptive Statistics | | | | | |
|------------------------|----|---------|---------|--------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| ROA | 75 | -.61 | .13 | -.0239 | .10363 |
| KM | 75 | .00 | .37 | .0265 | .07392 |
| OATS | 75 | .00 | 1.00 | .3467 | .47911 |
| OAGC | 75 | .00 | 1.00 | .3600 | .48323 |
| Valid N (listwise) | 75 | | | | |

Uji Regresi Logistik BINARY

| Variables in the Equation | | | | | | | |
|---------------------------|----------|---------|--------|--------|----|------|----------|
| | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1 ^a | ROA | -23.854 | 9.773 | 5.957 | 1 | .015 | .000 |
| | KM | 6.988 | 12.964 | .291 | 1 | .590 | 1083.820 |
| | OATS | 4.504 | 1.136 | 15.710 | 1 | .000 | 90.368 |
| | Constant | -2.979 | .693 | 18.484 | 1 | .000 | .051 |

a. Variable(s) entered on step 1: ROA, KM, OATS.

Uji Hosmer and Lemeshow's Goodness of Fit

| Hosmer and Lemeshow Test | | | |
|--------------------------|------------|----|------|
| Step | Chi-square | df | Sig. |
| 1 | 5.633 | 7 | .583 |

Uji Omnibus Test of Model Coefficients (Uji Simultan)

| Omnibus Tests of Model Coefficients | | | | |
|-------------------------------------|-------|------------|----|------|
| | | Chi-square | df | Sig. |
| Step 1 | Step | 69.695 | 3 | .000 |
| | Block | 69.695 | 3 | .000 |
| | Model | 69.695 | 3 | .000 |

Uji Wald (Uji Parsial)

| Variables in the Equation | | | | | | | |
|--|----------|---------|--------|--------|----|------|----------|
| | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1 ^a | ROA | -23.854 | 9.773 | 5.957 | 1 | .015 | .000 |
| | KM | 6.988 | 12.964 | .291 | 1 | .590 | 1083.820 |
| | OATS | 4.504 | 1.136 | 15.710 | 1 | .000 | 90.368 |
| | Constant | -2.979 | .693 | 18.484 | 1 | .000 | .051 |
| a. Variable(s) entered on step 1: ROA, KM, OATS. | | | | | | | |

Uji Nagelkerke R Square (Uji Determinasi)

| Model Summary | | | |
|---|---------------------|----------------------|---------------------|
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 28.317 ^a | .605 | .830 |
| a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001. | | | |