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Lampiran 1

Daftar nama sampel perusahaan perdagangan yang terdaftar BEI tahun 2009 – 2012

No	Kode	Nama Perusahaan	Tanggal IPO
1	ASIA	Asia Natural Resources Tbk, PT	20-Oct-94
2	BMSR	Bintang Mitra Semestaraya Tbk, PT	29-Dec-99
3	CENT	Central Online Tbk, PT	1-Nov-01
4	INTD	Inter Delta Tbk, PT	18 -Des - 1989
5	ITTG	Leo Investment Tbk, PT	26-Nov-01
6	KOIN	Kokoh Inti Arebama Tbk, PT	9-Apr-08
7	LPPF	Matahari Departemen Store Tbk, PT	9 - Oktb - 89
8	OKAS	Ancaro Indonesia Resources Tbk, PT	29-Mar-06
9	RIMO	Rimo Catur Lestari Tbk, PT	10-Nov-02
10	SQMI	Renuka Coalindo Tbk, PT	15 - Juli - 2004
11	TKGA	Primatama Prima Sakti Tbk, PT	6-Jan-92
12	TMPI	Agis Tbk, PT	26-Jan-95
13	TRIL	Triwira Insan Lestari Tbk, PT	28-Jan-08
14	WAPO	Wahana Prontural Tbk, PT	22-Jun-01
15	WICO	Wicaksana Overseas International Tbk, PT	8 -Agustus- 1994

Lampiran 2

Perhitungan kondisi keuangan, pertumbuhan perusahaan, kualitas audit dan perataan laba terhadap penerimaan opini audit *going concern*.

No.	KODE	TAHUN	RAM	SGR	KA	PL	GC
1	ASIA	2009	-0.61	0.51	0	1	1
2	BMSR	2009	2.18	60.91	0	0	0
3	CENT	2009	4.16	-0.17	0	0	0
4	INTD	2009	-0.03	-0.05	0	1	1
5	ITTG	2009	-0.95	-0.14	0	1	1
6	KOIN	2009	1.44	-0.12	0	1	0
7	LPPF	2009	0.20	53.16	0	1	0
8	OKAS	2009	2.17	0.28	1	0	0
9	RIMO	2009	-8.96	-0.49	0	0	1
10	SQMI	2009	-1.89	0.00	0	1	1
11	TKGA	2009	13.45	-0.01	0	1	1
12	TMPI	2009	1.65	-0.28	0	0	0
13	TRIL	2009	4.54	0.29	0	1	0
14	WAPO	2009	1.10	-0.20	0	1	0
15	WICO	2009	0.36	-0.01	1	1	1
16	ASIA	2010	-0.86	-0.38	0	1	1
17	BMSR	2010	1.88	0.05	0	0	0
18	CENT	2010	0.53	-0.08	1	0	0
19	INTD	2010	1.37	0.03	0	1	1
20	ITTG	2010	3.18	-0.90	0	1	1
21	KOIN	2010	1.74	0.18	0	1	0
22	LPPF	2010	2.98	5.63	1	1	0
23	OKAS	2010	1.66	0.05	1	0	0
24	RIMO	2010	-9.43	-0.80	0	0	1
25	SQMI	2010	3.56	14.32	0	1	0
26	TKGA	2010	13.87	0.10	0	1	1
27	TMPI	2010	1.03	-0.34	0	0	0
28	TRIL	2010	2.18	0.01	0	1	0
29	WAPO	2010	0.25	-0.65	0	1	1
30	WICO	2010	0.10	-0.16	1	1	1
31	ASIA	2011	-4.53	-0.92	0	1	1

32	BMSR	2011	2.92	0.27	0	0	0
33	CENT	2011	4.25	0.00	0	0	0
34	INTD	2011	2.11	0.35	0	1	1
35	ITTG	2011	1.35	6.96	0	1	1
36	KOIN	2011	0.94	-0.04	0	1	0
37	LPPF	2011	2.79	0.15	1	1	0
38	OKAS	2011	0.90	-0.15	1	0	0
39	RIMO	2011	-18.97	-0.52	0	0	1
40	SQMI	2011	2.38	0.85	0	1	0
41	TKGA	2011	15.65	0.20	0	1	1
42	TMPI	2011	1.49	-0.06	0	0	0
43	TRIL	2011	8.01	-0.29	0	1	0
44	WAPO	2011	-3.26	-0.49	0	1	1
45	WICO	2011	-0.07	-0.07	1	1	1
46	ASIA	2012	-5.05	-0.34	0	1	1
47	BMSR	2012	3.44	0.29	0	0	0
48	CENT	2012	2.21	-0.09	1	0	0
49	INTD	2012	2.10	-0.07	0	1	1
50	ITTG	2012	10.45	-1.00	0	1	0
51	KOIN	2012	2.97	0.25	0	1	0
52	LPPF	2012	3.25	0.19	1	1	0
53	OKAS	2012	0.72	0.46	1	0	0
54	RIMO	2012	-30.85	-0.17	0	0	1
55	SQMI	2012	1.74	2.71	0	1	0
56	TKGA	2012	17.57	0.03	0	1	0
57	TMPI	2012	1.80	0.00	0	0	0
58	TRIL	2012	8.02	-0.69	0	1	0
59	WAPO	2012	0.92	5.03	0	1	1
60	WICO	2012	1.91	0.02	1	1	0

Lampiran 3

Hasil pengujian SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Deviation
RAM	60	-30.85	17.57	1.3335	6.89575
SGR	60	-1.00	60.91	2.3933	10.51046
		Big Four	***Non big four***		
KA		13	47		
		PL	***Non* PL**		
PL		40	20		
		OAGC	***Non* OAGC**		
OAGC		25	35		

Sumber : Data diolah

Correlations

		RAM	SGR	KA	PL
RAM	Pearson Correlation	1	.015	.013	.320*
	Sig. (2-tailed)		.911	.922	.013
	N	60	60	60	60
SGR	Pearson Correlation	.015	1	-.097	-.038
	Sig. (2-tailed)	.911		.463	.771
	N	60	60	60	60
KA	Pearson Correlation	.013	-.097	1	-.143
	Sig. (2-tailed)	.922	.463		.276
	N	60	60	60	60
PL	Pearson Correlation	.320*	-.038	-.143	1
	Sig. (2-tailed)	.013	.771	.276	
	N	60	60	60	60

*. Correlation is significant at the 0.05 level (2-tailed).

Sumber : Data diolah

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.937	8	.269

Sumber : Data diolah

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	56.052[a]	.346	.465

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

Sumber : Data diolah

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	25.451	4	.000
	Bock	25.451	4	.000
	Model	25.451	4	.000

Sumber : Data diolah

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	RAM	-.202	.070	8.323	1	.004	.817
	SGR	-.143	.138	1.064	1	.302	.867
	KA	-1.067	.828	1.660	1	.198	.344
	PL	2.873	.972	8.737	1	.003	17.685
	Constant	-1.822	.831	4.807	1	.028	.162

a. Variable(s) entered on step 1: RAM, SGR, KA, PL.

Sumber : Data diolah