

LAMPIRAN

Lampiran 1 Item Pengungkapan *Good Corporate Governance*

| No | Klasifikasi | Item Pengungkapan |
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| 1. | Pemegang Saham | <ol style="list-style-type: none">1. Uraian mengenai hak pemegang saham.2. Pernyataan mengenai jaminan perlindungan hak atas pemegang saham perlakuan yang sama terhadap hak pemegang saham.3. Tanggal pelaksanaan RUPS.4. Hasil RUPS. |
| 2. | Dewan Komisaris | <ol style="list-style-type: none">1. Nama-nama anggota Dewan Komisaris.2. Status setiap anggota (komisaris independen atau komisaris bukan independen).3. Latar belakang pendidikan dan karier Dewan Komisaris.4. Uraian mengenai tugas dan tanggung jawab Dewan Komisaris.5. Kebijakan dan jumlah remunerasi anggota Dewan Komisaris.6. Mekanisme dan kriteria penilaian sendiri tentang kinerja masing-masing anggota Dewan Komisaris.7. Jumlah rapat yang dihadiri.8. Jumlah kehadiran setiap anggota Dewan Komisaris dalam rapat.9. Mekanisme pengambilan keputusan.10. Program pelatihan Dewan Komisaris. |
| 3. | Direksi | <ol style="list-style-type: none">1. Nama-nama anggota Direksi dengan jabatan dan fungsinya masing-masing.2. Uraian mengenai tugas dan tanggung jawab Direksi.3. Latar belakang pendidikan dan karier anggota Direksi.4. Ruang lingkup pekerjaan dan tanggung jawab masing-masing anggota Direksi.5. Mekanisme pengambilan wewenang.6. Mekanisme pendelegasian wewenang.7. Kebijakan dan jumlah remunerasi anggota Direksi.8. Jumlah rapat yang dilakukan oleh Direksi.9. Jumlah kehadiran setiap anggota Direksi dalam rapat.10. Mekanisme dan kriteria penilaian terhadap |

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| | | <p>kinerja anggota Direksi.</p> <p>11. Program pelatihan dalam rangka meningkatkan kompetensi Direksi.</p> |
| 4. | Komite Audit | <ol style="list-style-type: none"> 1. Nama dan jabatan anggota Komite Audit. 2. Riwayat hidup singkat setiap anggota Komite Audit. 3. Uraian tugas dan tanggung jawab Komite Audit. 4. Jumlah kehadiran setiap anggota dalam rapat. 5. Jumlah pertemuan yang dilakukan oleh Komite Audit. 6. Laporan singkat pelaksanaan kegiatan Komite Audit. 7. Independensi anggota Komite Audit. 8. Keberadaan piagam Komite Audit. |
| 5. | Komite Nominasi dan Remunerasi | <ol style="list-style-type: none"> 1. Nama dan jabatan anggota Komite Nominasi dan Remunerasi. 2. Riwayat hidup singkat anggota Komite Nominasi dan Remunerasi. 3. Uraian tugas dan tanggung jawab Komite Nominasi dan Remunerasi. 4. Jumlah pertemuan yang dilakukan Komite Nominasi dan Remunerasi. 5. Jumlah kehadiran rapat anggota Komite Nominasi dan Remunerasi. 6. Laporan singkat pelaksanaan kegiatan Komite Nominasi dan Remunerasi. 7. Independensi anggota Komite Nominasi dan Remunerasi. |
| 6. | Komite Manajemen Risiko | <ol style="list-style-type: none"> 1. Nama dan jabatan anggota Komite Manajemen Risiko. 2. Riwayat hidup singkat setiap anggota Komite Manajemen Risiko. 3. Uraian tugas dan tanggung jawab Komite Manajemen Risiko. 4. Jumlah pertemuan yang dilakukan oleh Komite Manajemen Risiko. 5. Jumlah kehadiran dalam setiap rapat. 6. Laporan singkat pelaksanaan kegiatan Komite Manajemen Risiko. 7. Independensi anggota Komite Manajemen Risiko. |
| 7. | Komite Tata Kelola Perusahaan (GCG) | <ol style="list-style-type: none"> 1. Nama dan jabatan anggota komite GCG. 2. Riwayat hidup singkat setiap anggota Komite GCG. 3. Uraian tugas dan tanggung jawab Komite |

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| | | <p>GCG.</p> <ol style="list-style-type: none"> 4. Jumlah pertemuan yang dilakukan oleh Komite GCG. 5. Jumlah kehadiran setiap anggota dalam rapat. 6. Laporan singkat pelaksanaan kegiatan Komite GCG. 7. Independensi anggota GCG. |
| 8. | Komite- komite lain yang Dimiliki oleh Perusahaan | <ol style="list-style-type: none"> 1. Nama dan jabatan anggota komite. 2. Riwayat hidup singkat setiap anggota komite. 3. Uraian tugas dan tanggung jawab komite. 4. Jumlah pertemuan yang dilakukan oleh komite. 5. Jumlah kehadiran setiap anggota dalam rapat. 6. Laporan singkat pelaksanaan kegiatan komite. 7. Independensi anggota komite. |
| 9. | Sekretaris Perusahaan | <ol style="list-style-type: none"> 1. Nama Sekretaris Perusahaan. 2. Riwayat singkat Sekretaris Perusahaan. 3. Uraian mengenai tugas dan tanggung jawab Sekretaris Perusahaan. |
| 10. | Pelaksanaan Pengawasan dan Pengendalian Internal | <ol style="list-style-type: none"> 1. Informasi tentang keberadaan SPI (Satuan Pengawas Internal). 2. Jumlah anggota SPI. 3. Jabatan masing masing anggota SPI. 4. Uraian mengenai tugas dan tanggung jawab SPI. 5. Uraian mengenai aktivitas SPI selama setahun. 6. Penjelasan mengenai audit internal perusahaan. |
| 11. | Manajemen Risiko Perusahaan | <ol style="list-style-type: none"> 1. Penjelasan mengenai risiko-risiko yang dihadapi oleh perusahaan. 2. Upaya untuk mengelola risiko-risiko tersebut. |
| 12. | Perkara penting yang sedang dihadapi oleh perusahaan, anggota direksi dan anggota dewan komisaris. | <ol style="list-style-type: none"> 1. Pokok perkara/ gugatan. 2. Posisi kasus. 3. Status penyelesaian perkara/ gugatan. 4. Pengaruhnya terhadap kondisi keuangan perusahaan. |
| 13. | Akses informasi dan data perusahaan. | <ol style="list-style-type: none"> 1. Uraian mengenai tersedianya akses informasi dan data perusahaan. 2. Daftar penyebaran informasi ke publik. |
| 14. | Etika Perusahaan | <ol style="list-style-type: none"> 1. Pernyataan mengenai budaya perusahaan yang dimiliki perusahaan. |
| 15. | Pernyataan | <ol style="list-style-type: none"> 1. Keberadaan prinsip-prinsip GCG. |

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| | Penerapan GCG | <ol style="list-style-type: none"> 2. Keberadaan pedoman pelaksanaan GCG dalam perusahaan. 3. Kepatuhan terhadap pedoman GCG. 4. Keberadaan Board Manual. 5. Struktur tata kelola perusahaan. 6. Hasil penerapan GCG selama setahun. 7. Audit GCG (jasa atestasi) oleh eksternal auditor. |
| 16. | Informasi penting lainnya yang berkaitan dengan penerapan GCG | <ol style="list-style-type: none"> 3. Visi perusahaan. 4. Misi perusahaan. 5. Nilai-nilai perusahaan. 6. Kepemilikan saham oleh anggota dewan Komisaris dan Direksi beserta anggota keluarganya dalam perusahaan dan perusahaan lainnya. 7. Uraian mengenai kepatuhan terhadap peraturan dan perundangan pasar modal. 8. Uraian mengenai transaksi dengan pihak yang memiliki benturan kepentingan. 9. Uraian mengenai etika bisnis dalam perusahaan. |

Sumber :

1. Keputusan Ketua BAPEPAM-LK No. KEP-134/BL/2006
2. Pedoman Umum Corporate Governance (KNKG, 2006).

Lampiran 2 Hasil Olah Data Variabel Dependen Tahun 2010

| No | Kode | Nama Perusahaan | Opini Audit <i>Going Concern</i> |
|-----------|-------------|---------------------------------------|---|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | GCAO |
| 2. | BABP | Bank MNC International Tbk | NGCAO |
| 3. | BACA | Bank Capital Indonesia Tbk | NGCAO |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | NGCAO |
| 5. | BBCA | Bank Central Asia Tbk | NGCAO |
| 6. | BBKP | Bank Bukopin Tbk | NGCAO |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | NGCAO |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | GCAO |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | NGCAO |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | NGCAO |
| 11. | BBIC | Bank Mutiara Tbk | GCAO |
| 12. | BDMN | Bank Danamon Indonesia Tbk | NGCAO |
| 13. | BEKS | Bank Pundi Indonesia Tbk | NGCAO |
| 14. | BINA | Bank Ina Perdana Tbk | NGCAO |
| 15. | BKSW | Bank QNB Indonesia Tbk | NGCAO |
| 16. | BMRI | Bank Mandiri (persero) Tbk | NGCAO |
| 17. | BNBA | Bank Bumi Arta Tbk | GCAO |
| 18. | BNGA | Bank CIMB Niaga Tbk | NGCAO |
| 19. | BNII | Bank BII Maybank Tbk | NGCAO |
| 20. | BNLI | Bank Pertama Tbk | GCAO |
| 21. | BSIM | Bank Sinar Mas Tbk | GCAO |
| 22. | BSWD | Bank of India Indonesia Tbk | GCAO |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | NGCAO |
| 24. | BVIC | Bank Victoria International Tbk | NGCAO |
| 25. | INPC | Bank Artha Graha International Tbk | GCAO |
| 26. | MAYA | Bank Mayapada International Tbk | GCAO |
| 27. | MCOR | Bank Windu Kentjana International Tbk | GCAO |
| 28. | MEGA | Bank Mega Tbk | NGCAO |
| 29. | NISP | Bank NISP OCBC Tbk | NGCAO |
| 30. | PNBN | Bank Pan Indonesia Tbk | NGCAO |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | GCAO |

Sumber : Annual Report.

Lampiran 3 Hasil Olah Data Variabel Independen Tahun 2010

| No | Kode | Nama Perusahaan | GCG | Kondisi Keuangan |
|-----------|-------------|---------------------------------------|------------|-------------------------|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | 0.537634 | 59.917 |
| 2. | BABP | Bank MNC International Tbk | 0.634408 | 72.2375 |
| 3. | BACA | Bank Capital Indonesia Tbk | 0.494623 | 46.645 |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | 0.451612 | 82.2025 |
| 5. | BBCA | Bank Central Asia Tbk | 0.6344086 | 85.45 |
| 6. | BBKP | Bank Bukopin Tbk | 0.655914 | 94.9475 |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | 0.7311828 | 75.78 |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | 0.591397 | 82.3425 |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | 0.688172 | 76.99 |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | 0.677419 | 68.3045 |
| 11. | BBIC | Bank Mutiara Tbk | 0.537634 | 84.2775 |
| 12. | BDMN | Bank Danamon Indonesia Tbk | 0.6236559 | 90.4 |
| 13. | BEKS | Bank Pundi Indonesia Tbk ⁷ | 0.548387 | 56.4375 |
| 14. | BINA | Bank Ina Perdana Tbk | 0.537634 | 72.175 |
| 15. | BKSW | Bank QNB Indonesia Tbk | 0.580645 | 75.9575 |
| 16. | BMRI | Bank Mandiri (persero) Tbk | 0.913979 | 75.9375 |
| 17. | BNBA | Bank Bumi Arta Tbk | 0.559139 | 81.28 |
| 18. | BNGA | Bank CIMB Niaga Tbk | 0.849462 | 78.38 |
| 19. | BNII | Bank BII Maybank Tbk | 0.860215 | 88.01 |
| 20. | BNLI | Bank Pertama Tbk | 0.569892 | 76.095 |
| 21. | BSIM | Bank Sinar Mas Tbk | 0.666667 | 70.3225 |
| 22. | BSWD | Bank of India Indonesia Tbk | 0.8172043 | 78.72 |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | 0.4301075 | 89.1875 |
| 24. | BVIC | Bank Victoria International Tbk | 0.7311828 | 80.16 |
| 25. | INPC | Bank Artha Graha International Tbk | 0.6451613 | 75.2975 |
| 26. | MAYA | Bank Mayapada International Tbk | 0.7204301 | 79.7075 |
| 27. | MCOR | Bank Windu Kentjana International Tbk | 0.559139 | 88.615 |
| 28. | MEGA | Bank Mega Tbk | 0.483871 | 73.6 |
| 29. | NISP | Bank NISP OCBC Tbk | 0.892473 | 77.8525 |
| 30. | PNBN | Bank Pan Indonesia Tbk | 0.5591398 | 78.025 |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | 0.5268817 | 77.1575 |

Sumber : Annual Report.

Lampiran 4 Hasil Olah Data Variabel Dependen Tahun 2011

| No | Kode | Nama Perusahaan | Opini Audit <i>Going Concern</i> |
|-----------|-------------|---------------------------------------|---|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | NGCAO |
| 2. | BABP | Bank MNC International Tbk | NGCAO |
| 3. | BACA | Bank Capital Indonesia Tbk | NGCAO |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | NGCAO |
| 5. | BBCA | Bank Central Asia Tbk | NGCAO |
| 6. | BBKP | Bank Bukopin Tbk | NGCAO |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | GCAO |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | NGCAO |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | NGCAO |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | NGCAO |
| 11. | BBIC | Bank Mutiara Tbk | GCAO |
| 12. | BDMN | Bank Danamon Indonesia Tbk | NGCAO |
| 13. | BEKS | Bank Pundi Indonesia Tbk | NGCAO |
| 14. | BINA | Bank Ina Perdana Tbk | NGCAO |
| 15. | BKSW | Bank QNB Indonesia Tbk | NGCAO |
| 16. | BMRI | Bank Mandiri (persero) Tbk | NGCAO |
| 17. | BNBA | Bank Bumi Arta Tbk | NGCAO |
| 18. | BNGA | Bank CIMB Niaga Tbk | NGCAO |
| 19. | BNII | Bank BII Maybank Tbk | NGCAO |
| 20. | BNLI | Bank Pertama Tbk | NGCAO |
| 21. | BSIM | Bank Sinar Mas Tbk | NGCAO |
| 22. | BSWD | Bank of India Indonesia Tbk | NGCAO |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | NGCAO |
| 24. | BVIC | Bank Victoria International Tbk | GCAO |
| 25. | INPC | Bank Artha Graha International Tbk | NGCAO |
| 26. | MAYA | Bank Mayapada International Tbk | NGCAO |
| 27. | MCOR | Bank Windu Kentjana International Tbk | NGCAO |
| 28. | MEGA | Bank Mega Tbk | GCAO |
| 29. | NISP | Bank NISP OCBC Tbk | NGCAO |
| 30. | PNBN | Bank Pan Indonesia Tbk | NGCAO |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | NGCAO |

Sumber : Annual Report.

Lampiran 5 Hasil Olah Data Variabel Independen Tahun 2011

| No | Kode | Nama Perusahaan | GCG | Kondisi Keuangan |
|-----------|-------------|---------------------------------------|------------|-------------------------|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | 0.591397 | 71.8625 |
| 2. | BABP | Bank MNC International Tbk | 0.537634 | 46.9775 |
| 3. | BACA | Bank Capital Indonesia Tbk | 0.559139 | 26.04 |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | 0.48387 | 80.9525 |
| 5. | BBCA | Bank Central Asia Tbk | 0.645161 | 86.245 |
| 6. | BBKP | Bank Bukopin Tbk | 0.655914 | 74.3675 |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | 0.623656 | 77.98 |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | 0.612903 | 82.1775 |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | 0.709677 | 79.13 |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | 0.72043 | 72.2785 |
| 11. | BBIC | Bank Mutiara Tbk | 0.548387 | 84.32 |
| 12. | BDMN | Bank Danamon Indonesia Tbk | 0.666667 | 88.9675 |
| 13. | BEKS | Bank Pundi Indonesia Tbk ⁷ | 0.591398 | 53.1475 |
| 14. | BINA | Bank Ina Perdana Tbk | 0.569892 | 76.5875 |
| 15. | BKSW | Bank QNB Indonesia Tbk | 0.634408 | 82.85 |
| 16. | BMRI | Bank Mandiri (persero) Tbk | 0.903225 | 75.77 |
| 17. | BNBA | Bank Bumi Arta Tbk | 0.580645 | 82.84 |
| 18. | BNGA | Bank CIMB Niaga Tbk | 0.88172 | 77.071 |
| 19. | BNII | Bank BII Maybank Tbk | 0.870967 | 80.48 |
| 20. | BNLI | Bank Pertama Tbk | 0.569892 | 77.165 |
| 21. | BSIM | Bank Sinar Mas Tbk | 0.688172 | 93.0875 |
| 22. | BSWD | Bank of India Indonesia Tbk | 0.784946 | 88.52 |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | 0.516129 | 93.245 |
| 24. | BVIC | Bank Victoria International Tbk | 0.817204 | 77.9725 |
| 25. | INPC | Bank Artha Graha International Tbk | 0.655914 | 86.67 |
| 26. | MAYA | Bank Mayapada International Tbk | 0.860215 | 76.5975 |
| 27. | MCOR | Bank Windu Kentjana International Tbk | 0.60215 | 76.0075 |
| 28. | MEGA | Bank Mega Tbk | 0.537634 | 98.7825 |
| 29. | NISP | Bank NISP OCBC Tbk | 0.870967 | 80.7725 |
| 30. | PNBN | Bank Pan Indonesia Tbk | 0.667419 | 77.165 |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | 0.634409 | 80.425 |

Sumber : Annual Report.

Lampiran 6 Hasil Olah Data Variabel Dependen Tahun 2012

| No | Kode | Nama Perusahaan | Opini Audit <i>Going Concern</i> |
|-----------|-------------|---------------------------------------|---|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | NGCAO |
| 2. | BABP | Bank MNC International Tbk | NGCAO |
| 3. | BACA | Bank Capital Indonesia Tbk | NGCAO |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | NGCAO |
| 5. | BBCA | Bank Central Asia Tbk | NGCAO |
| 6. | BBKP | Bank Bukopin Tbk | NGCAO |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | NGCAO |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | NGCAO |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | NGCAO |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | NGCAO |
| 11. | BBIC | Bank Mutiara Tbk | GCAO |
| 12. | BDMN | Bank Danamon Indonesia Tbk | NGCAO |
| 13. | BEKS | Bank Pundi Indonesia Tbk | NGCAO |
| 14. | BINA | Bank Ina Perdana Tbk | GCAO |
| 15. | BKSW | Bank QNB Indonesia Tbk | NGCAO |
| 16. | BMRI | Bank Mandiri (persero) Tbk | NGCAO |
| 17. | BNBA | Bank Bumi Arta Tbk | NGCAO |
| 18. | BNGA | Bank CIMB Niaga Tbk | NGCAO |
| 19. | BNII | Bank BII Maybank Tbk | NGCAO |
| 20. | BNLI | Bank Pertama Tbk | NGCAO |
| 21. | BSIM | Bank Sinar Mas Tbk | NGCAO |
| 22. | BSWD | Bank of India Indonesia Tbk | NGCAO |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | NGCAO |
| 24. | BVIC | Bank Victoria International Tbk | NGCAO |
| 25. | INPC | Bank Artha Graha International Tbk | NGCAO |
| 26. | MAYA | Bank Mayapada International Tbk | NGCAO |
| 27. | MCOR | Bank Windu Kentjana International Tbk | NGCAO |
| 28. | MEGA | Bank Mega Tbk | NGCAO |
| 29. | NISP | Bank NISP OCBC Tbk | NGCAO |
| 30. | PNBN | Bank Pan Indonesia Tbk | NGCAO |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | NGCAO |

Sumber : Annual Report.

Lampiran 7 Hasil Olah Data Variabel Independen Tahun 2012

| No | Kode | Nama Perusahaan | GCG | Kondisi Keuangan |
|-----------|-------------|---------------------------------------|------------|-------------------------|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | 0.623655 | 87.7125 |
| 2. | BABP | Bank MNC International Tbk | 0.580645 | 58.6725 |
| 3. | BACA | Bank Capital Indonesia Tbk | 0.559139 | 44.1775 |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | 0.48387 | 79.23 |
| 5. | BBCA | Bank Central Asia Tbk | 0.817204 | 85.6075 |
| 6. | BBKP | Bank Bukopin Tbk | 0.774193 | 74.9825 |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | 0.634409 | 81.115 |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | 0.612903 | 81.145 |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | 0.709677 | 78.9475 |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | 0.731182 | 71.67 |
| 11. | BBIC | Bank Mutiara Tbk | 0.580645 | 78.4 |
| 12. | BDMN | Bank Danamon Indonesia Tbk | 0.666667 | 90.1575 |
| 13. | BEKS | Bank Pundi Indonesia Tbk ⁷ | 0.591398 | 70.9425 |
| 14. | BINA | Bank Ina Perdana Tbk | 0.580645 | 79.31 |
| 15. | BKSW | Bank QNB Indonesia Tbk | 0.655913 | 73.08 |
| 16. | BMRI | Bank Mandiri (persero) Tbk | 0.924731 | 76.77 |
| 17. | BNBA | Bank Bumi Arta Tbk | 0.612903 | 82.2925 |
| 18. | BNGA | Bank CIMB Niaga Tbk | 0.892473 | 78.034 |
| 19. | BNII | Bank BII Maybank Tbk | 0.903225 | 91.1775 |
| 20. | BNLI | Bank Pertama Tbk | 0.591397 | 77.215 |
| 21. | BSIM | Bank Sinar Mas Tbk | 0.72043 | 74.55 |
| 22. | BSWD | Bank of India Indonesia Tbk | 0.806452 | 84.486 |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | 0.516129 | 94.905 |
| 24. | BVIC | Bank Victoria International Tbk | 0.903226 | 79.6025 |
| 25. | INPC | Bank Artha Graha International Tbk | 0.666667 | 77.9925 |
| 26. | MAYA | Bank Mayapada International Tbk | 0.860215 | 80.155 |
| 27. | MCOR | Bank Windu Kentjana International Tbk | 0.612903 | 82.425 |
| 28. | MEGA | Bank Mega Tbk | 0.580645 | 78.1125 |
| 29. | NISP | Bank NISP OCBC Tbk | 0.752688 | 81.7075 |
| 30. | PNBN | Bank Pan Indonesia Tbk | 0.83871 | 75.51 |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | 0.677419 | 66.3375 |

Sumber : Annual Report.

Lampiran 8 Hasil Olah Data Variabel Dependen Tahun 2013

| No | Kode | Nama Perusahaan | Opini Audit <i>Going Concern</i> |
|-----------|-------------|---------------------------------------|---|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | NGCAO |
| 2. | BABP | Bank MNC International Tbk | NGCAO |
| 3. | BACA | Bank Capital Indonesia Tbk | NGCAO |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | NGCAO |
| 5. | BBCA | Bank Central Asia Tbk | NGCAO |
| 6. | BBKP | Bank Bukopin Tbk | NGCAO |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | NGCAO |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | NGCAO |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | NGCAO |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | NGCAO |
| 11. | BBIC | Bank Mutiara Tbk | GCAO |
| 12. | BDMN | Bank Danamon Indonesia Tbk | NGCAO |
| 13. | BEKS | Bank Pundi Indonesia Tbk | NGCAO |
| 14. | BINA | Bank Ina Perdana Tbk | NGCAO |
| 15. | BKSW | Bank QNB Indonesia Tbk | NGCAO |
| 16. | BMRI | Bank Mandiri (persero) Tbk | NGCAO |
| 17. | BNBA | Bank Bumi Arta Tbk | NGCAO |
| 18. | BNGA | Bank CIMB Niaga Tbk | NGCAO |
| 19. | BNII | Bank BII Maybank Tbk | NGCAO |
| 20. | BNLI | Bank Pertama Tbk | NGCAO |
| 21. | BSIM | Bank Sinar Mas Tbk | NGCAO |
| 22. | BSWD | Bank of India Indonesia Tbk | NGCAO |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | NGCAO |
| 24. | BVIC | Bank Victoria International Tbk | NGCAO |
| 25. | INPC | Bank Artha Graha International Tbk | NGCAO |
| 26. | MAYA | Bank Mayapada International Tbk | NGCAO |
| 27. | MCOR | Bank Windu Kentjana International Tbk | NGCAO |
| 28. | MEGA | Bank Mega Tbk | NGCAO |
| 29. | NISP | Bank NISP OCBC Tbk | NGCAO |
| 30. | PNBN | Bank Pan Indonesia Tbk | NGCAO |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | NGCAO |

Sumber : Annual Report.

Lampiran 9 Hasil Olah Data Variabel Independen Tahun 2013

| No | Kode | Nama Perusahaan | GCG | Kondisi Keuangan |
|-----|------|---------------------------------------|----------|------------------|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | 0.645161 | 74.745 |
| 2. | BABP | Bank MNC International Tbk | 0.623655 | 49.605 |
| 3. | BACA | Bank Capital Indonesia Tbk | 0.688172 | 81.3275 |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | 0.548387 | 77.115 |
| 5. | BBCA | Bank Central Asia Tbk | 0.849462 | 85.3675 |
| 6. | BBKP | Bank Bukopin Tbk | 0.806451 | 75.6925 |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | 0.741935 | 81.305 |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | 0.634408 | 79.93 |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | 0.741935 | 80.1325 |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | 0.731182 | 69.562 |
| 11. | BBIC | Bank Mutiara Tbk | 0.612903 | 52.0035 |
| 12. | BDMN | Bank Danamon Indonesia Tbk | 0.72043 | 71.225 |
| 13. | BEKS | Bank Pundi Indonesia Tbk ⁷ | 0.612903 | 83.7175 |
| 14. | BINA | Bank Ina Perdana Tbk | 0.612903 | 78.835 |
| 15. | BKSW | Bank QNB Indonesia Tbk | 0.677419 | 60.1375 |
| 16. | BMRI | Bank Mandiri (persero) Tbk | 0.935483 | 76.6475 |
| 17. | BNBA | Bank Bumi Arta Tbk | 0.666667 | 83.065 |
| 18. | BNGA | Bank CIMB Niaga Tbk | 0.903225 | 78.2215 |
| 19. | BNII | Bank BII Maybank Tbk | 0.913978 | 89.4175 |
| 20. | BNLI | Bank Pertama Tbk | 0.612903 | 77.0025 |
| 21. | BSIM | Bank Sinar Mas Tbk | 0.72043 | 75.8575 |
| 22. | BSWD | Bank of India Indonesia Tbk | 0.827956 | 84.221 |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | 0.580645 | 93.4125 |
| 24. | BVIC | Bank Victoria International Tbk | 0.903226 | 80.735 |
| 25. | INPC | Bank Artha Graha International Tbk | 0.677419 | 78.0675 |
| 26. | MAYA | Bank Mayapada International Tbk | 0.870967 | 84.0775 |
| 27. | MCOR | Bank Windu Kentjana International Tbk | 0.645161 | 79.4375 |
| 28. | MEGA | Bank Mega Tbk | 0.591397 | 79.3375 |
| 29. | NISP | Bank NISP OCBC Tbk | 0.774193 | 81.0915 |
| 30. | PNBN | Bank Pan Indonesia Tbk | 0.860215 | 83.025 |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | 0.698924 | 58.695 |

Sumber : Annual Report.

Lampiran 10 Hasil Olah Data Variabel Dependen Tahun 2014

| No | Kode | Nama Perusahaan | Opini Audit <i>Going Concern</i> |
|-----------|-------------|---------------------------------------|---|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | NGCAO |
| 2. | BABP | Bank MNC International Tbk | NGCAO |
| 3. | BACA | Bank Capital Indonesia Tbk | NGCAO |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | NGCAO |
| 5. | BBCA | Bank Central Asia Tbk | NGCAO |
| 6. | BBKP | Bank Bukopin Tbk | NGCAO |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | NGCAO |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | NGCAO |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | NGCAO |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | NGCAO |
| 11. | BBIC | Bank Mutiara Tbk | GCAO |
| 12. | BDMN | Bank Danamon Indonesia Tbk | NGCAO |
| 13. | BEKS | Bank Pundi Indonesia Tbk | NGCAO |
| 14. | BINA | Bank Ina Perdana Tbk | NGCAO |
| 15. | BKSW | Bank QNB Indonesia Tbk | NGCAO |
| 16. | BMRI | Bank Mandiri (persero) Tbk | NGCAO |
| 17. | BNBA | Bank Bumi Arta Tbk | NGCAO |
| 18. | BNGA | Bank CIMB Niaga Tbk | NGCAO |
| 19. | BNII | Bank BII Maybank Tbk | NGCAO |
| 20. | BNLI | Bank Pertama Tbk | NGCAO |
| 21. | BSIM | Bank Sinar Mas Tbk | NGCAO |
| 22. | BSWD | Bank of India Indonesia Tbk | NGCAO |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | NGCAO |
| 24. | BVIC | Bank Victoria International Tbk | NGCAO |
| 25. | INPC | Bank Artha Graha International Tbk | NGCAO |
| 26. | MAYA | Bank Mayapada International Tbk | NGCAO |
| 27. | MCOR | Bank Windu Kentjana International Tbk | NGCAO |
| 28. | MEGA | Bank Mega Tbk | NGCAO |
| 29. | NISP | Bank NISP OCBC Tbk | NGCAO |
| 30. | PNBN | Bank Pan Indonesia Tbk | NGCAO |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | NGCAO |

Sumber : Annual Report.

Lampiran 11 Hasil Olah Data Variabel Independen Tahun 2014

| No | Kode | Nama Perusahaan | GCG | Kondisi Keuangan |
|-----------|-------------|---------------------------------------|------------|-------------------------|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk | 0.666667 | 76.805 |
| 2. | BABP | Bank MNC International Tbk | 0.6559139 | 69.0975 |
| 3. | BACA | Bank Capital Indonesia Tbk | 0.698924 | 67.905 |
| 4. | BAEK | Bank Ekonomi Raharja Tbk | 0.591397 | 81.7225 |
| 5. | BBCA | Bank Central Asia Tbk | 0.870967 | 85.055 |
| 6. | BBKP | Bank Bukopin Tbk | 0.817204 | 91.2925 |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk | 0.76344 | 81.68 |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk | 0.645161 | 79.3625 |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk | 0.774193 | 80.3 |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk | 0.752688 | 66.291 |
| 11. | BBIC | Bank Mutiara Tbk | 0.634408 | 48.69 |
| 12. | BDMN | Bank Danamon Indonesia Tbk | 0.741935 | 86.915 |
| 13. | BEKS | Bank Pundi Indonesia Tbk ⁷ | 0.634408 | 70.6675 |
| 14. | BINA | Bank Ina Perdana Tbk | 0.645161 | 81.4975 |
| 15. | BKSW | Bank QNB Indonesia Tbk | 0.698924 | 88.0345 |
| 16. | BMRI | Bank Mandiri (persero) Tbk | 0.935483 | 76.975 |
| 17. | BNBA | Bank Bumi Arta Tbk | 0.677419 | 81.32 |
| 18. | BNGA | Bank CIMB Niaga Tbk | 0.913978 | 69.876 |
| 19. | BNII | Bank BII Maybank Tbk | 0.924731 | 88.227 |
| 20. | BNLI | Bank Pertama Tbk | 0.645161 | 90.745 |
| 21. | BSIM | Bank Sinar Mas Tbk | 0.741935 | 90.5725 |
| 22. | BSWD | Bank of India Indonesia Tbk | 0.838709 | 85.78 |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk | 0.60215 | 90.4625 |
| 24. | BVIC | Bank Victoria International Tbk | 0.913978 | 90.3625 |
| 25. | INPC | Bank Artha Graha International Tbk | 0.698924 | 75.1775 |
| 26. | MAYA | Bank Mayapada International Tbk | 0.88172 | 86.4025 |
| 27. | MCOR | Bank Windu Kentjana International Tbk | 0.655913 | 76.2225 |
| 28. | MEGA | Bank Mega Tbk | 0.612903 | 78.4375 |
| 29. | NISP | Bank NISP OCBC Tbk | 0.784946 | 80.084 |
| 30. | PNBN | Bank Pan Indonesia Tbk | 0.870967 | 82.625 |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk | 0.709677 | 87.5775 |

Sumber : Annual Report.

Lampiran 12 Hasil Penentuan Sampel

| Kriteria | Total |
|--|--------------|
| Jumlah populasi | 170 |
| Auditee tidak terdaftar di Bursa Efek Indonesia sebelum 1 Januari 2010 | (15) |
| Auditee keluar di Bursa Efek Indonesia tahun 2010-2014 | - |
| Tidak menerbitkan laporan keuangan yang telah diaudit oleh auditor independen selama tahun 2010-2014 | - |
| Total | 155 |

Sumber : Data sekunder yang diolah, 2016.

Lampiran 13 Hasil Data Perusahaan yang Termasuk dalam Sampel

| No | Kode | Nama Perusahaan |
|-----------|-------------|---------------------------------------|
| 1. | AGRO | Bank Rakyat Indonesia Agro Niaga Tbk |
| 2. | BABP | Bank MNC International Tbk |
| 3. | BACA | Bank Capital Indonesia Tbk |
| 4. | BAEK | Bank Ekonomi Raharja Tbk |
| 5. | BBCA | Bank Central Asia Tbk |
| 6. | BBKP | Bank Bukopin Tbk |
| 7. | BBNI | Bank Negara Indonesia (persero) Tbk |
| 8. | BBNP | Bank Nusantara Parahyangan Tbk |
| 9. | BBRI | Bank Rakyat Indonesia (persero) Tbk |
| 10. | BBTN | Bank Tabungan Negara (persero) Tbk |
| 11. | BBIC | Bank Mutiara Tbk |
| 12. | BDMN | Bank Danamon Indonesia Tbk |
| 13. | BEKS | Bank Pundi Indonesia Tbk |
| 14. | BINA | Bank Ina Perdana Tbk |
| 15. | BKSW | Bank QNB Indonesia Tbk |
| 16. | BMRI | Bank Mandiri (persero) Tbk |
| 17. | BNBA | Bank Bumi Arta Tbk |
| 18. | BNGA | Bank CIMB Niaga Tbk |
| 19. | BNII | Bank BII Maybank Tbk |
| 20. | BNLI | Bank Pertama Tbk |
| 21. | BSIM | Bank Sinar Mas Tbk |
| 22. | BSWD | Bank of India Indonesia Tbk |
| 23. | BTPN | Bank Tabungan Pensiunan Nasional Tbk |
| 24. | BVIC | Bank Victoria International Tbk |
| 25. | INPC | Bank Artha Graha International Tbk |
| 26. | MAYA | Bank Mayapada International Tbk |
| 27. | MCOR | Bank Windu Kentjana International Tbk |
| 28. | MEGA | Bank Mega Tbk |
| 29. | NISP | Bank NISP OCBC Tbk |
| 30. | PNBN | Bank Pan Indonesia Tbk |
| 31. | SDRA | Bank Woori Saudara Indonesia 1906 Tbk |

Sumber : Data sekunder yang diolah, 2016.

Lampiran 14 Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|---------|----------------|
| Going Concern | 155 | .00 | 1.00 | .1226 | .32902 |
| GCG | 155 | .43 | .94 | .6916 | .12344 |
| KonKeu | 155 | 26.04 | 98.78 | 77.9643 | 10.54841 |
| Valid N (listwise) | 155 | | | | |

Sumber : Data Sekunder Diolah, 2016.

Lampiran 15 Hasil Uji Regresi Logistik

Variables in the Equation

| | B | S.E. | Wald | Df | Sig. | Exp(B) |
|----------------------------|--------|-------|-------|----|------|--------|
| Step 1 ^a Konkeu | -.003 | .020 | .021 | 1 | .886 | .997 |
| GCG | -7.241 | 2.641 | 7.520 | 1 | .006 | .001 |
| Constant | 2.998 | 2.153 | 1.939 | 1 | .164 | 20.037 |

a. Variable(s) entered on step 1: VAR00003, VAR00002.

Sumber : Data sekunder yang diolah, 2016.

Lampiran 16 Hasil Uji Koefisien Determinasi (*Nagelkerke R Square*)

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1 | 105.567 ^a | .061 | .116 |

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Sumber : Data sekunder yang diolah, 2016.

Lampiran 17 Hasil Uji Omnibus (Uji Simultan)

Omnibus Tests of Model Coefficients

| | Chi-square | Df | Sig. |
|-------------|------------|----|------|
| Step 1 Step | 9.764 | 2 | .008 |
| Block | 9.764 | 2 | .008 |
| Model | 9.764 | 2 | .008 |

Sumber : Data sekunder yang diolah, 2016.

Lampiran 18 Hasil Uji Wald (Uji Parsial)

Variables in the Equation

| | B | S.E. | Wald | Df | Sig. | Exp(B) |
|----------------------------|--------|-------|-------|----|------|--------|
| Step 1 ^a Konkeu | -.003 | .020 | .021 | 1 | .886 | .997 |
| GCG | -7.241 | 2.641 | 7.520 | 1 | .006 | .001 |
| Constant | 2.998 | 2.153 | 1.939 | 1 | .164 | 20.037 |

a. Variable(s) entered on step 1: VAR00003, VAR00002.

Sumber : Data sekunder yang diolah, 2016.

Lampiran 19 Hasil Uji Hosmer and Lemeshow

Hosmer and Lemeshow Test

| Step | Chi-square | Df | Sig. |
|------|------------|----|------|
| 1 | 7.012 | 8 | .535 |

Sumber : Data sekunder yang diolah, 2016.