

Lampiran 1

Tabel 3.1
Sampel

No.	Kode	Nama Perusahaan
1	ALKA	PT. Alakasa Industrindo Tbk
2	BIMA	PT. Primarindo Asia Infrastructure Tbk
3	BRNA	PT. Berlina Tbk
4	ETWA	PT. Eterindo Wahanatama Tbk
5	FASW	PT. Fajar Surya Wisesa Tbk
6	GDST	PT. Gunawan Dianjaya Steel Tbk
7	HDTX	PT. Panasia Indo Resources Tbk
8	IKAI	PT. Inti Keramik Alam Asri Industri Tbk
9	IMAS	PT. Indomobil Sukses International Tbk
10	JKSW	PT. Jakarta Kyoei Steel Work LTD Tbk
11	JPRS	PT. Jaya Pari Steel Tbk
12	KBRI	PT. Kertas Basuki Rachmat Indonesia Tbk
13	KIAS	PT. Keramik Indonesia Assosiasi Tbk
14	LPIN	PT. Multi Prima Sejahtera Tbk
15	MAIN	PT. Malindo Feedmill Tbk
16	MLIA	PT. Mulia Industrindo Tbk
17	MYTX	PT. Apac Citra Centertex Tbk
18	PSDN	PT. Prashida Aneka Niaga Tbk
19	RMBA	PT. Bantoel International Investama Tbk
20	SCPI	PT. Schering Plough Indonesia Tbk
21	SIAP	PT. Sekawan Intipratama Tbk
22	SIMA	PT. Siwani Makmur Tbk
23	SPMA	PT. Suparma Tbk
24	SSTM	PT. Sunson Textile Manuufacturer Tbk
25	TIRT	PT. Tirta Mahakam Resources Tbk
26	YPAS	PT. Yana Prima Hasta Persada Tbk

Sumber : www.idx.co.id didownload tanggal 13 November 2016 (data diolah)

Lampiran 2

Hasil Olahan Data ROA, *Size*, PP, dan OATS Tahun 2011

No.	Kode	ROA	<i>Size</i>	PP	OATS
1	ALKA	0.0386	0.6237	0.0331	1
2	BIMA	0.0266	0.0487	(0.4264)	1
3	BRNA	0.0680	0.1689	0.1953	0
4	ETWA	0.1175	0.1637	0.1152	0
5	FASW	0.0268	0.0981	0.2179	0
6	GDST	0.1020	(0.0904)	0.2242	0
7	HDTX	0.0171	(0.0007)	0.5361	0
8	IKAI	(0.0922)	(0.1476)	(0.0776)	1
9	IMAS	0.0752	0.6173	0.4427	0
10	JKSW	(0.0089)	(0.0098)	(0.2156)	1
11	JPRS	0.0861	0.0646	0.4993	0
12	KBRI	0.0261	(0.0529)	(0.6678)	0
13	KIAS	(0.0099)	0.6188	0.1172	0
14	LPIN	0.0719	0.0426	0.0578	0
15	MAIN	0.1544	0.3741	0.2936	0
16	MLIA	(0.0062)	0.3501	0.1487	1
17	MYTX	(0.0652)	(0.0183)	0.1352	1
18	PSDN	0.0566	0.0163	0.3422	0
19	RMBA	0.0483	0.2920	0.1309	0
20	SCPI	(0.0813)	0.3369	0.0499	0
21	SIAP	0.0200	0.0816	0.2159	0
22	SIMA	(0.6701)	(0.0545)	0.6845	0
23	SPMA	0.0213	0.0414	0.0231	0
24	SSTM	(0.0286)	(0.0332)	(0.0973)	0
25	TIRT	0.0060	0.1971	(0.0672)	0
26	YPAS	0.0744	0.1128	0.0709	0

Hasil Olahan Data ROA, Size, PP, dan OATS Tahun 2012

No.	Kode	ROA	Size	PP	OATS
1	ALKA	0.0346	(0.4279)	(0.0414)	0
2	BIMA	0.0262	0.0937	0.3208	1
3	BRNA	0.0707	0.1963	0.2321	0
4	ETWA	0.0402	0.5482	0.1084	0
5	FASW	0.0009	0.1301	(0.0330)	0
6	GDST	0.0400	0.1908	(0.2129)	0
7	HDTX	0.0023	0.3443	(0.1531)	0
8	IKAI	(0.0782)	(0.0754)	(0.0463)	1
9	IMAS	0.0511	0.3611	0.2538	0
10	JKSW	(0.0590)	(0.0293)	(0.3934)	1
11	JPRS	0.0241	(0.0896)	(0.2810)	0
12	KBRI	0.0493	(0.0051)	0.7616	1
13	KIAS	0.0331	0.0460	0.1994	0
14	LPIN	0.0964	0.0947	0.0918	0
15	MAIN	0.1680	0.3555	0.2714	0
16	MLIA	(0.0046)	0.0719	0.1795	0
17	MYTX	(0.0700)	(0.0244)	(0.2238)	1
18	PSDN	0.0375	0.6200	0.0472	0
19	RMBA	(0.0466)	0.0950	(0.0219)	0
20	SCPI	(0.0281)	0.4095	0.1080	0
21	SIAP	0.0181	0.1295	0.0417	0
22	SIMA	(0.1072)	0.0235	0.2702	1
23	SPMA	0.0240	0.0725	0.0717	0
24	SSTM	(0.0174)	(0.0393)	0.3752	0
25	TIRT	(0.0474)	(0.0163)	0.1325	0
26	YPAS	0.0471	0.5634	0.1093	0

Hasil Olahan Data ROA, Size, PP, dan OATS Tahun 2013

No.	Kode	ROA	Size	PP	OATS
1	ALKA	(0.0013)	0.6358	0.3139	0
2	BIMA	(0.1369)	0.1789	0.1463	1
3	BRNA	(0.0109)	0.4605	0.1482	0
4	ETWA	0.0061	0.3442	0.2034	0
5	FASW	(0.0438)	0.0204	0.2440	0
6	GDST	0.0771	0.0236	(0.1443)	0
7	HDTX	(0.0920)	0.7458	0.2278	0
8	IKAI	(0.0894)	(0.0500)	0.0513	1
9	IMAS	0.0278	0.2695	0.0159	0
10	JKSW	(0.0304)	(0.0586)	0.0639	1
11	JPRS	0.0400	0.0554	(0.5766)	0
12	KBRI	(0.0231)	0.0648	(0.7341)	1
13	KIAS	0.0332	0.0593	0.1674	0
14	LPIN	0.0436	0.1400	0.1236	0
15	MAIN	0.1091	0.2303	0.2518	0
16	MLIA	(0.0659)	0.0962	0.1345	0
17	MYTX	(0.0238)	0.1620	0.2510	1
18	PSDN	0.0313	(0.0011)	(0.0196)	0
19	RMBA	(0.1129)	0.3311	0.2461	0
20	SCPI	(0.0163)	0.6944	0.3443	0
21	SIAP	(0.0212)	0.4786	0.1336	0
22	SIMA	(0.1048)	0.3383	(0.4717)	1
23	SPMA	(0.0135)	0.0617	0.0950	0
24	SSTM	(0.0165)	(0.0104)	0.0348	1
25	TIRT	(0.1907)	0.0640	0.1366	0
26	YPAS	0.0101	0.7568	0.0325	0

Hasil Olahan Data ROA, Size, PP, dan OATS Tahun 2014

No.	Kode	ROA	Size	PP	OATS
1	ALKA	0.0109	0.0123	0.1189	0
2	BIMA	0.0966	(0.1182)	0.0270	1
3	BRNA	0.0427	0.1857	0.3099	0
4	ETWA	(0.1068)	0.0305	(0.1708)	0
5	FASW	0.0155	(0.0195)	0.1000	0
6	GDST	(0.0103)	0.1369	(0.1379)	0
7	HDTX	(0.0250)	0.7748	0.1117	0
8	IKAI	(0.0511)	0.0757	0.2402	1
9	IMAS	(0.0029)	0.0518	(0.0317)	0
10	JKSW	(0.0318)	0.1547	(0.0570)	1
11	JPRS	(0.0187)	(0.0148)	(0.6064)	0
12	KBRI	(0.0135)	0.6473	1.9253	1
13	KIAS	0.0392	0.0359	(0.0130)	0
14	LPIN	(0.0223)	(0.0550)	(0.0916)	0
15	MAIN	(0.0240)	0.5947	0.0737	0
16	MLIA	0.0173	0.0035	0.0833	0
17	MYTX	(0.0775)	(0.0258)	0.1204	1
18	PSDN	(0.0454)	(0.0893)	(0.2380)	0
19	RMBA	(0.2223)	0.1103	0.1481	0
20	SCPI	(0.0474)	0.7649	1.3725	0
21	SIAP	0.0015	17.3042	0.3713	0
22	SIMA	0.0220	(0.0414)	5.9068	0
23	SPMA	0.0232	0.1838	0.1110	0
24	SSTM	(0.0166)	(0.0352)	(0.0939)	1
25	TIRT	(0.0324)	(0.0131)	0.0995	0
26	YPAS	(0.0279)	(0.4779)	(0.0413)	0

Hasil Olahan Data ROA, Size, PP, dan OATS Tahun 2015

No.	Kode	ROA	Size	PP	OATS
1	ALKA	0.0109	0.0123	0.1189	0
2	BIMA	0.0966	(0.1182)	0.0270	1
3	BRNA	0.0427	0.1857	0.3099	0
4	ETWA	(0.1068)	0.0305	(0.1708)	0
5	FASW	0.0155	(0.0195)	0.1000	0
6	GDST	(0.0103)	0.1369	(0.1379)	0
7	HDTX	(0.0250)	0.7748	0.1117	0
8	IKAI	(0.0511)	0.0757	0.2402	1
9	IMAS	(0.0029)	0.0518	(0.0317)	0
10	JKSW	(0.0318)	0.1547	(0.0570)	1
11	JPRS	(0.0187)	(0.0148)	(0.6064)	0
12	KBRI	(0.0135)	0.6473	1.9253	1
13	KIAS	0.0392	0.0359	(0.0130)	0
14	LPIN	(0.0223)	(0.0550)	(0.0916)	0
15	MAIN	(0.0240)	0.5947	0.0737	0
16	MLIA	0.0173	0.0035	0.0833	0
17	MYTX	(0.0775)	(0.0258)	0.1204	1
18	PSDN	(0.0454)	(0.0893)	(0.2380)	0
19	RMBA	(0.2223)	0.1103	0.1481	0
20	SCPI	(0.0474)	0.7649	1.3725	0
21	SIAP	0.0015	17.3042	0.3713	0
22	SIMA	0.0220	(0.0414)	5.9068	0
23	SPMA	0.0232	0.1838	0.1110	0
24	SSTM	(0.0166)	(0.0352)	(0.0939)	1
25	TIRT	(0.0324)	(0.0131)	0.0995	0
26	YPAS	(0.0279)	(0.4779)	(0.0413)	0

Lampiran 3

Hasil Output SPSS 23

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	130	-.6701	.1680	-.017499	.0900752
Ukuran Perusahaan	130	-.9443	17.3042	.256765	1.5305364
Pertumbuhan Perusahaan	130	-1.0000	5.9473	.155960	.8073422
Valid N (listwise)	130				

Opini Audit Tahun Sebelumnya

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Opini Audit Non Going Concern	99	76.2	76.2	76.2
Opini Audit Going Concern	31	23.8	23.8	100.0
Total	130	100.0	100.0	

Penerimaan Opini Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Opini Audit Non Going Concern	100	76.9	76.9	76.9
Opini Audit Going Concern	30	23.1	23.1	100.0
Total	130	100.0	100.0	

Uji Asumsi Klasik

Uji Multikolonieritas dengan Nilai *Tolerance* dan VIF

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.037	.028		1.319	.190		
Profitabilitas	-.643	.265	-.137	-2.426	.017	.964	1.037
Ukuran Perusahaan	-.007	.015	-.026	-.467	.642	.991	1.009
Pertumbuhan Perusahaan	.058	.029	.111	2.001	.048	.993	1.007
Opini Audit Tahun Sebelumnya	.736	.056	.745	13.153	.000	.957	1.044

a. Dependent Variable: Penerimaan Opini Audit

Hasil Regresi Logistik Biner

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients	
		Constant	
Step 0	1	140.834	-1.077
	2	140.453	-1.200
	3	140.453	-1.204
	4	140.453	-1.204

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 140.453

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

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

Iteration	-2 Log likelihood	Coefficients				
		Constant	ROA	Size	PP	OATS
Step 1 1	75.010	-1.853	-2.571	-.029	.233	2.946
2	64.424	-2.713	-4.460	-.087	.368	3.925
3	62.456	-3.161	-5.356	-.312	.440	4.371
4	60.685	-3.107	-5.048	-1.894	.470	4.433
5	60.613	-3.218	-5.035	-2.091	.494	4.585
6	60.612	-3.226	-5.043	-2.102	.495	4.595
7	60.612	-3.226	-5.043	-2.102	.495	4.595

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 140.453

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

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	79.841	4	.000
	Block	79.841	4	.000
	Model	79.841	4	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	60.612 ^a	.459	.695

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

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10.360	8	.241

Classification Table^a

	Observed	Predicted			
		Penerimaan Opini Audit		Percentage Correct	
		Opini Audit Non Going Concern	Opini Audit Going Concern		
Step 1	Penerimaan Opini Audit	Opini Audit Non Going Concern	95	5	95.0
		Opini Audit Going Concern	3	27	90.0
Overall Percentage					93.8

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ROA	-5.043	2.869	3.091	1	.079	.006
	Size	-2.102	1.330	2.498	1	.114	.122
	PP	.495	.250	3.934	1	.047	1.641
	OATS	4.595	.737	38.893	1	.000	98.996
	Constant	-3.226	.575	31.442	1	.000	.040

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