

LAMPIRAN-LAMPIRAN



Lampiran 1

DAFTAR PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-2020 SEBAGAI SAMPEL PENELITIAN

No.	KODE	Perusahaan
1.	AISA	PT. Tiga Pilar Sejahtera Food, Tbk.
2.	ALTO	PT. Tri Banyan Tirta, Tbk.
3.	APLI	PT. Asiaplast Industries, Tbk.
4.	ASII	PT. Astra International, Tbk.
5.	BAJA	PT. Saranacentral Bajatama, Tbk.
6.	BRNA	PT. Berlina, Tbk.
7.	BTON	PT. Beton Jaya Manunggal, Tbk.
8.	CEKA	PT. Cahaya Kalbar, Tbk.
9.	DLTA	PT. Delta Djakarta, Tbk.
10.	DVLA	PT. Darya-Varia Laboratoria, Tbk.
11.	GDST	PT. Gunawan Dianjaya Steel, Tbk.
12.	GJTL	PT. Gajah Tunggal, Tbk.
13.	IMAS	PT. Indomobil Sukses Internasional, Tbk.
14.	INAF	PT. Indofarma, Tbk.
15.	INDF	PT. Indofood Sukses Makmur, Tbk.
16.	JKSW	PT. Jakarta Kyoei Steel Work LTD., Tbk.
17.	KIAS	PT. Keramik Indonesia Asosiasi, Tbk.
18.	KICI	PT. Kedaung Indah Can, Tbk.
19.	LMPI	PT. Langgeng Makmur Industri, Tbk.
20.	LPIN	PT. Multi Prima Sejahtera, Tbk.
21.	MBTO	PT. Martina Berto, Tbk.
22.	MRAT	PT. Mustika Ratu, Tbk.
23.	MYTX	PT. Asia Pacific Investama, Tbk.
24.	PRAS	PT. Prima Alloy Steel Universal, Tbk.
25.	PSDN	PT. Prasadha Aneka Niaga, Tbk.
26.	RMBA	PT. Bentoel Internasional Investama, Tbk.
27.	SIPD	PT. Sierad Produce, Tbk.
28.	SMCB	PT. Solusi Bangun Indonesia, Tbk.
29.	SSTM	PT. Sunson Textile Manufacturer, Tbk.
30.	STTP	PT. Siantar Top, Tbk.
31.	TIRT	PT. Tirta Mahakam Resources, Tbk.
32.	TRST	PT. Trias Sentosa, Tbk.
33.	WIIM	PT. Wismilak Inti Makmur, Tbk.
34.	YPAS	PT. Yana Prima Hasta Persada, Tbk.

Lampiran 2

DATA VARIABEL PENELITIAN

No.	Emiten	Tahun	Kualitas Audit	Reputasi Auditor	Debt Default	Ukuran Perusahaan	Opini Audit Going Concern
1	AISA	2017	0	0	1	28.32	0
		2018	0	0	1	28.23	0
		2019	0	0	1	28.12	0
		2020	0	0	0	28.80	0
2	ALTO	2017	0	0	0	27.73	1
		2018	0	0	1	27.74	1
		2019	0	0	1	27.73	1
		2020	0	0	1	27.73	1
3	APLI	2017	1	1	0	26.71	0
		2018	1	1	0	26.94	0
		2019	1	1	0	26.76	0
		2020	1	1	0	26.73	0
4	ASII	2017	0	1	0	33.32	0
		2018	0	1	0	33.47	0
		2019	0	1	0	33.49	0
		2020	0	1	0	33.45	0
5	BAJA	2017	0	0	1	27.58	1
		2018	0	0	1	27.53	1
		2019	0	0	1	27.45	0
		2020	0	0	1	27.36	0
6	BRNA	2017	1	0	0	28.31	1
		2018	1	0	1	28.53	1
		2019	1	0	1	28.45	1
		2020	0	0	1	28.31	1
7	BTON	2017	0	0	0	25.94	0
		2018	0	0	0	26.10	0
		2019	0	0	0	26.16	0
		2020	0	0	0	26.18	0
8	CEKA	2017	1	1	0	27.96	0
		2018	1	1	0	27.79	0
		2019	1	1	0	27.96	0
		2020	1	1	0	28.08	0

No.	Emiten	Tahun	Kualitas Audit	Reputasi Auditor	Debt Default	Ukuran Perusahaan	Opini Audit Going Concern
9	DLTA	2017	1	1	0	27.92	0
		2018	1	1	0	28.05	0
		2019	1	0	0	27.99	0
		2020	0	0	0	27.83	0
10	DVLA	2017	1	1	0	28.13	0
		2018	1	1	0	28.15	0
		2019	1	1	0	28.24	0
		2020	1	1	0	28.32	0
11	GDST	2017	0	0	0	27.95	1
		2018	0	0	1	27.93	1
		2019	0	0	1	28.20	0
		2020	0	0	1	28.09	0
12	GJTL	2017	1	1	0	30.53	0
		2018	1	1	0	30.61	0
		2019	0	1	0	30.57	0
		2020	0	1	0	30.51	0
13	IMAS	2017	1	1	1	31.08	0
		2018	1	1	1	31.34	0
		2019	1	1	1	31.43	0
		2020	1	1	1	31.51	0
14	INAF	2017	1	0	0	34.96	0
		2018	1	0	0	34.91	0
		2019	1	0	0	34.86	0
		2020	1	0	0	35.08	0
15	INDF	2017	1	1	0	32.11	0
		2018	1	1	0	32.20	0
		2019	1	1	0	32.20	0
		2020	1	1	0	32.73	0
16	JKSW	2017	0	0	0	26.25	1
		2018	0	0	0	25.97	1
		2019	0	0	0	25.92	1
		2020	0	0	0	25.85	1
17	KIAS	2017	0	1	0	28.20	1
		2018	0	1	0	28.16	1
		2019	0	1	0	27.84	0
		2020	0	1	0	27.65	0

No.	Emiten	Tahun	Kualitas Audit	Reputasi Auditor	Debt Default	Ukuran Perusahaan	Opini Audit Going Concern
18	KICI	2017	1	0	0	25.73	0
		2018	1	0	0	25.76	0
		2019	1	0	0	25.75	0
		2020	1	0	0	25.78	0
19	LMPI	2017	1	0	0	27.45	1
		2018	1	0	0	27.39	1
		2019	1	0	0	27.33	1
		2020	1	0	0	27.27	1
20	LPIN	2017	1	0	0	26.31	0
		2018	1	0	0	26.43	0
		2019	1	0	0	26.51	0
		2020	1	0	0	26.55	0
21	MBTO	2017	1	0	0	27.38	1
		2018	1	0	0	27.20	1
		2019	1	0	0	27.11	0
		2020	1	0	1	27.61	0
22	MRAT	2017	1	0	0	26.93	0
		2018	0	0	0	26.96	0
		2019	0	0	0	27.00	0
		2020	1	0	0	27.05	0
23	MYTX	2017	0	0	1	28.87	1
		2018	1	0	1	28.95	1
		2019	1	0	1	28.94	1
		2020	0	0	1	28.99	1
24	PRAS	2017	0	0	0	28.06	0
		2018	0	0	1	28.12	0
		2019	0	0	1	28.14	1
		2020	0	0	0	28.14	1
25	PSDN	2017	1	1	0	27.26	0
		2018	1	1	0	27.27	0
		2019	1	1	1	27.36	0
		2020	0	0	1	27.36	0
26	RMBA	2017	1	1	0	30.28	0
		2018	1	1	0	30.33	0
		2019	1	0	0	30.46	0
		2020	1	0	0	30.15	0

No.	Emiten	Tahun	Kualitas Audit	Reputasi Auditor	Debt Default	Ukuran Perusahaan	Opini Audit Going Concern
27	SIPD	2017	1	0	0	28.44	1
		2018	1	0	0	28.41	1
		2019	1	0	0	28.54	0
		2020	1	0	0	28.58	0
28	SMCB	2017	1	1	1	30.61	0
		2018	1	1	1	30.56	0
		2019	1	1	0	30.60	0
		2020	1	1	0	30.66	0
29	SSTM	2017	0	0	0	27.13	1
		2018	0	0	0	27.06	1
		2019	0	0	0	26.97	1
		2020	0	0	0	26.90	1
30	STTP	2017	1	0	0	28.48	0
		2018	1	0	0	28.60	0
		2019	0	0	0	28.69	0
		2020	0	0	0	28.87	0
31	TIRT	2017	1	0	0	27.48	0
		2018	1	0	0	27.55	0
		2019	1	0	0	27.52	0
		2020	1	0	1	26.70	0
32	TRST	2017	0	1	0	28.83	0
		2018	1	0	0	29.09	0
		2019	1	0	0	29.10	0
		2020	1	0	0	29.07	0
33	WIIM	2017	1	0	0	27.83	0
		2018	1	0	0	27.86	0
		2019	1	0	0	27.25	0
		2020	1	0	0	27.23	0
34	YPAS	2017	1	0	1	26.44	0
		2018	1	0	0	26.53	0
		2019	0	0	0	26.35	0
		2020	0	0	0	26.34	0

Lampiran 3

HASIL ANALISIS DESKRIPTIF DATA PENELITIAN

Kualitas Audit (X1)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Auditor non spesialisasi industri	54	39.7	39.7	39.7
Auditor spesialisasi industri	82	60.3	60.3	100.0
Total	136	100.0	100.0	

Reputasi Auditor (X2)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid KAP non Big Four	92	67.6	67.6	67.6
KAP Big Four	44	32.4	32.4	100.0
Total	136	100.0	100.0	

Debt Default (X3)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Non debt default	103	75.7	75.7	75.7
Debt default	33	24.3	24.3	100.0
Total	136	100.0	100.0	

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	136	25.73	35.08	28.4462	2.08342
Valid N (listwise)	136				

Opini Audit Going Concern (Y)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak menerima opini audit going concern	100	73.5	73.5	73.5
Menerima opini audit going concern	36	26.5	26.5	100.0
Total	136	100.0	100.0	

Lampiran 4

HASIL ANALISIS REGRESI LOGISTIK

Likelihood Block 0

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	157.368	-.941
	2	157.195	-1.020
	3	157.195	-1.022
	4	157.195	-1.022

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 157.195

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

Likelihood Block 1

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

Iteration		-2 Log likelihood	Coefficients				
			Constant	Kualitas Audit	Reputasi Auditor	Debt Default	Ukuran Perusahaan
Step 1	1	132.705	1.971	-.739	-.927	.540	-.081
	2	128.042	3.087	-.930	-1.564	.634	-.121
	3	127.548	3.473	-.960	-1.918	.640	-.134
	4	127.534	3.517	-.961	-1.997	.640	-.136
	5	127.534	3.518	-.961	-2.000	.640	-.136
	6	127.534	3.518	-.961	-2.000	.640	-.136

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 157.195

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

Hosmer and Lemeshow Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	12.270	8	.140

Nagelkerke R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	127.534 ^a	.196	.286

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

Matriks Klasifikasi

Classification Table^a

Observed		Predicted			
		Opini Audit Going Concern		Percentage Correct	
		Opini audit tidak going concern	Opini audit going concern		
Step 1	Opini Audit Going Concern	Opini audit tidak going concern	91	9	91.0
		Opini audit going concern	25	11	30.6
Overall Percentage					75.0

a. The cut value is .500

Pengujian Hipotesis

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	136	100.0
	Missing Cases	0	.0
	Total	136	100.0
Unselected Cases		0	.0
Total		136	100.0

a. If weight is in effect, see classification table for the total number of cases.

Uji Koefisien Regresi dan Uji Parsial

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a Kualitas Audit	-.961	.454	4.479	1	.034	.382
Reputasi Auditor	-2.000	.811	6.084	1	.014	.135
Debt Default	.640	.494	1.678	1	.195	1.897
Ukuran Perusahaan	-.136	.150	.817	1	.366	.873
Constant	3.518	4.110	.732	1	.392	33.705

a. Variable(s) entered on step 1: Kualitas Audit, Reputasi Auditor, Debt Default, Ukuran Perusahaan.

Uji Simultan

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	29.661	4	.000
Block	29.661	4	.000
Model	29.661	4	.000