

## LAMPIRAN

### Lampiran 1 : Daftar Populasi dan Sampel Penelitian

#### 1. Daftar Populasi Penelitian

Kode Perusahaan	Nama Perusahaan
ARGO	PT Argo Pantes Tbk
BELL	PT Trisula Textile Industries Tbk
CNTX	PT Century Textile Industry Tbk
ERTX	PT Eratex Djaja Tbk
ESTI	PT Ever Shine Textile Industry Tbk
HDTX	PT Panasia Indo Resources Tbk
INDR	PT Indo-Rama Synthetics Tbk
MYTX	PT Asia Pacific Investama Tbk
PBRX	PT Pan Brothers Tbk
POLU	PT Golden Flower Tbk
POLY	PT Asia Pasific Fibers Tbk
RICY	PT Ricky Putra Globalindo Tbk
SRIL	PT Sri Rejeki Isman Tbk
SSTM	PT Sunson Textile Manufacturer Tbk
TFCO	PT Tifico Fiber Indonesia Tbk
TRIS	PT Trisula International Tbk
SBAT	PT Sejahtera Bintang Abadi Textile Tbk

#### 2. Daftar Sampel Penelitian

Kode Perusahaan	Nama Perusahaan
ARGO	PT Argo Pantes Tbk
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SRIL	PT Sri Rejeki Isman Tbk
SSTM	PT Sunson Textile Manufacturer Tbk
TRIS	PT Trisula International Tbk

Lampiran 2 : Data Penelitian

Kode Perusahaan	Tahun	ROE	CR	SIZE FIRM	OAGC
ARGO	2017	0,21	0,18	27,92	1
	2018	0,10	0,12	27,88	1
	2019	0,08	0,10	27,80	1
	2020	0,06	0,07	27,75	1
	2021	0,02	0,08	27,75	1
BELL	2017	0,06	1,77	26,87	0
	2018	0,09	1,57	26,97	0
	2019	0,09	1,44	27,10	0
	2020	-0,07	1,37	27,04	0
	2021	0,01	1,53	26,99	0
ERTX	2017	-0,10	1,04	27,41	0
	2018	0,06	1,01	27,53	0
	2019	0,04	1,08	27,62	0
	2020	-0,05	1,02	27,60	0
	2021	0,08	1,09	27,67	0
ESTI	2017	-0,12	0,94	27,45	0
	2018	0,09	0,91	27,52	0
	2019	-0,21	1,12	27,47	1
	2020	-0,04	1,17	27,37	1
	2021	0,11	1,20	27,32	1
HDTX	2017	-3,04	0,21	29,03	1
	2018	-0,45	0,16	27,10	1
	2019	-0,78	0,09	26,77	1
	2020	-1,38	0,08	26,67	1
	2021	6,31	0,06	26,57	1
POLY	2017	0,00	0,11	28,77	1
	2018	-0,01	0,12	28,87	1
	2019	0,01	0,12	28,84	1
	2020	0,02	0,11	28,81	1
	2021	0,00	0,11	28,85	1
RICY	2017	0,03	1,19	27,95	0
	2018	0,03	1,22	28,06	0
	2019	0,04	1,26	28,11	0
	2020	-0,22	1,33	28,18	0
	2021	-0,24	2,69	28,16	1

SRIL	2017	0,15	3,68	30,41	0
	2018	0,16	3,08	30,61	0
	2019	0,15	4,90	30,71	0
	2020	0,13	2,89	30,89	0
	2021	2,71	0,37	30,50	1
SSTM	2017	-0,11	1,71	27,13	1
	2018	0,01	2,23	27,06	1
	2019	-0,08	1,59	26,97	1
	2020	-0,08	1,49	26,90	1
	2021	0,23	2,29	26,88	1
TRIS	2017	0,01	1,92	27,02	0
	2018	0,02	1,61	27,17	0
	2019	0,00	1,82	27,77	0
	2020	-0,02	1,89	27,70	0
	2021	0,01	2,05	27,69	0

Lampiran 3 :Output Olah Data SPSS

1. Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Opini Audit Going Concern	50	0	1	.50	.505
CR	50	.06	4.90	1.2238	1.03783
ROE	50	-2.54	2.71	-.0310	.74773
Ln Total Asset	50	26.57	30.89	27.9036	1.10467
Valid N (listwise)	50				

2. Uji Multikolinieritas

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.454	1.713		-.265	.792		
1 CR	-.260	.065	-.535	-3.983	.000	.884	1.131
ROE	-.031	.087	-.046	-.357	.723	.960	1.042
Ln Total Asset	.046	.062	.100	.733	.468	.862	1.160

a. Dependent Variable: Opini Audit Going Concern

3. Menilai Kelayakan Regresi

**Hosmer and Lemeshow Test**

Step	Chi-square	Df	Sig.
1	13.222	8	.104

4. Menilai Model Fit dan Keseluruhan Model

**Iteration History<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	69.315	.000

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 69,315

**Iteration History<sup>a,b,c,d</sup>**

Iteration	-2 Log likelihood	Coefficients			
		Constant	X1	X2	X3
1	54.551	-3.816	-1.042	-.124	.182
2	53.276	-.596	-1.406	-.130	.081
Step 3	53.161	1.914	-1.526	-.111	-.006
1 4	53.159	2.352	-1.543	-.106	-.021
5	53.159	2.361	-1.544	-.106	-.021
6	53.159	2.361	-1.544	-.106	-.021

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 69,315

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

### 5. Hasil Uji Koefisien Determinasi

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	53.159 <sup>a</sup>	.276	.368

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

### 6. Hasil Matrik Klasifikasi

**Classification Table**

	Observed	Predicted			
		Opini Audit Going Concern		Percentage Correct	
		Tidak menerima opini audit going concern	Menerima opini audit going concern		
Step 1	Opini Audit Going Concern	Tidak menerima opini audit going concern	18	7	72.0
		Menerima opini audit going concern	8	17	68.0
	Overall Percentage				70.0

a. The cut value is ,500

## 7. Hasil Uji Wald

Variables in the equation									
	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 <sup>a</sup>	X1	-1.544	.506	9.319	1	.002	.214	.079	.575
	X2	-.106	.511	.043	1	.836	.900	.330	2.450
	X3	-.021	.442	.002	1	.962	.979	.411	2.330
	Constant	2.361	12.392	.036	1	.849	10.600		

a. Variable(s) entered on step 1: X1, X2, X3.

## 8. Hasil Uji Omnibus

Omnibus Tests of Model Coefficients				
		Chi-square	Df	Sig.
Step 1	Step	16.155	3	.001
	Block	16.155	3	.001
	Model	16.155	3	.001

Lampiran 4 : Data Perhitungan

1. Perhitungan Profitabilitas (ROE)

Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Ekuitas	ROE
ARGO	2017	-Rp201.483.783.156	-Rp979.467.278.292	0,21
	2018	-Rp118.550.632.473	-Rp1.159.559.384.778	0,10
	2019	-Rp101.157.952.327	-Rp1.204.287.126.229	0,08
	2020	-Rp72.076.775.680	-Rp1.297.600.801.315	0,06
	2021	-Rp28.401.788.126	-Rp1.328.843.346.386	0,02
BELL	2017	Rp13.241.414.639	Rp210.125.138.064	0,06
	2018	Rp21.440.928.082	Rp227.253.611.141	0,09
	2019	Rp21.323.818.628	Rp242.614.826.983	0,09
	2020	-Rp15.587.327.308	Rp223.402.499.675	-0,07
	2021	Rp2.445.108.410	Rp225.175.822.787	0,01
ERTX	2017	-Rp23.878.038.396	Rp242.183.506.080	-0,10
	2018	Rp15.346.152.864	Rp275.338.374.408	0,06
	2019	Rp11.698.845.283	Rp271.922.576.568	0,04
	2020	-Rp13.688.846.080	Rp257.297.810.315	-0,05
	2021	Rp22.597.001.967	Rp284.131.419.693	0,08
ESTI	2017	-Rp23.064.101.652	Rp199.324.340.340	-0,12
	2018	Rp20.463.274.872	Rp235.304.679.681	0,09
	2019	-Rp38.824.756.247	Rp187.056.387.726	-0,21
	2020	-Rp8.151.152.555	Rp182.825.836.375	-0,04
	2021	Rp23.009.361.798	Rp207.960.929.273	0,11
HDTX	2017	-Rp635.090.687.000	Rp208.651.309.000	-3,04
	2018	-Rp66.185.715.000	Rp147.682.605.000	-0,45
	2019	-Rp64.595.523.000	Rp82.778.039.000	-0,78
	2020	-Rp47.254.731.000	Rp34.321.858.000	-1,38
	2021	-Rp41.196.154.000	-Rp6.525.261.000	6,31
POLY	2017	-Rp59.727.225.072	-Rp12.779.028.688.656	0,00
	2018	Rp185.823.957.060	-Rp13.459.012.272.891	-0,01
	2019	-Rp165.629.108.306	-Rp13.085.649.300.296	0,01
	2020	-Rp289.848.581.750	-Rp13.581.324.948.555	0,02
	2021	Rp24.054.908.504	-Rp13.711.948.271.107	0,00
RICY	2017	Rp12.567.319.217	Rp405.398.249.158	0,03
	2018	Rp11.731.418.278	Rp413.946.691.152	0,03
	2019	Rp18.513.517.446	Rp427.482.101.457	0,04
	2020	-Rp76.987.283.804	Rp345.782.515.674	-0,22
	2021	-Rp66.251.318.003	Rp276.823.934.631	-0,24

SRIL	2017	Rp921.742.515.360	Rp5.990.367.815.292	0,15
	2018	Rp1.224.455.913.873	Rp7.475.780.496.411	0,16
	2019	Rp1.218.458.069.748	Rp8.238.687.723.809	0,15
	2020	Rp1.203.510.648.340	Rp9.484.443.040.345	0,13
	2021	-Rp15.429.617.230.068	-Rp5.690.713.351.950	2,71
SSTM	2017	-Rp23.709.833.744	-Rp212.465.671.723	-0,11
	2018	Rp1.112.037.917	-Rp215.250.324.630	0,01
	2019	-Rp16.266.732.177	Rp200.348.925.308	-0,08
	2020	-Rp15.354.377.443	Rp186.331.318.094	-0,08
	2021	Rp56.749.821.815	Rp244.324.892.193	0,23
TRIS	2017	Rp1.492.723.186	Rp243.758.727.610	0,01
	2018	Rp5.921.511.385	Rp243.989.247.355	0,02
	2019	Rp795.749.350	Rp444.441.953.732	0,00
	2020	-Rp10.611.348.796	Rp427.908.763.739	-0,02
	2021	Rp4.670.650.202	Rp431.638.920.197	0,01

## 2. Perhitungan Likuiditas (Current ratio)

Kode Perusahaan	Tahun	Total Aset Lancar	Total Utang Lancar	Current Ratio
ARGO	2017	Rp273.653.003.700	Rp1.484.569.341.876	0,18
	2018	Rp195.703.546.905	Rp1.604.473.672.221	0,12
	2019	Rp152.014.482.807	Rp1.584.378.346.454	0,10
	2020	Rp132.443.213.630	Rp1.965.886.942.110	0,07
	2021	Rp129.530.571.709	Rp1.694.487.170.567	0,08
BELL	2017	Rp333.171.768.612	Rp187.735.291.863	1,77
	2018	Rp342.554.523.490	Rp218.191.271.919	1,57
	2019	Rp404.187.217.742	Rp279.731.191.535	1,44
	2020	Rp356.315.769.740	Rp260.049.224.077	1,37
	2021	Rp348.622.477.814	Rp228.429.369.228	1,53
ERTX	2017	Rp379.537.208.028	Rp365.197.950.636	1,04
	2018	Rp436.589.044.695	Rp433.072.000.782	1,01
	2019	Rp520.047.767.117	Rp482.357.499.282	1,08
	2020	Rp488.477.110.030	Rp478.933.963.235	1,02
	2021	Rp550.078.968.008	Rp506.471.106.114	1,09
ESTI	2017	Rp345.396.898.332	Rp366.774.626.232	0,94
	2018	Rp423.343.216.071	Rp463.848.165.981	0,91
	2019	Rp434.252.880.267	Rp389.114.345.424	1,12
	2020	Rp377.330.556.330	Rp323.384.107.865	1,17
	2021	Rp360.138.729.829	Rp300.845.084.656	1,20



HDTX	2017	Rp247.829.628.000	Rp1.170.337.450.000	0,21
	2018	Rp37.133.314.000	Rp235.055.724.000	0,16
	2019	Rp21.150.276.000	Rp245.687.022.000	0,09
	2020	Rp20.737.818.000	Rp245.260.776.000	0,08
	2021	Rp15.081.244.000	Rp256.839.206.000	0,06
POLY	2017	Rp1.680.833.405.784	Rp15.061.641.683.472	0,11
	2018	Rp1.938.217.192.335	Rp15.931.371.069.711	0,12
	2019	Rp1.853.476.059.109	Rp15.438.555.913.976	0,12
	2020	Rp1.712.719.654.100	Rp15.747.885.954.255	0,11
	2021	Rp1.785.823.610.327	Rp15.963.128.562.059	0,11
RICY	2017	Rp1.037.820.994.280	Rp873.224.844.014	1,19
	2018	Rp1.211.372.836.329	Rp994.288.048.839	1,22
	2019	Rp1.311.243.383.701	Rp1.040.814.841.742	1,26
	2020	Rp1.449.567.170.329	Rp1.086.614.763.328	1,33
	2021	Rp1.437.105.604.640	Rp533.524.048.039	2,69
SRIL	2017	Rp8.739.147.425.520	Rp2.373.446.482.080	3,68
	2018	Rp10.227.243.104.145	Rp3.315.502.017.882	3,08
	2019	Rp12.438.067.948.561	Rp2.537.501.370.623	4,90
	2020	Rp16.235.538.203.885	Rp5.618.668.722.030	2,89
	2021	Rp8.409.024.488.180	Rp22.524.770.462.568	0,37
SSTM	2017	Rp311.547.858.348	Rp182.421.582.456	1,71
	2018	Rp294.172.560.216	Rp131.917.686.499	2,23
	2019	Rp263.602.799.221	Rp166.219.539.040	1,59
	2020	Rp246.379.557.480	Rp164.959.909.413	1,49
	2021	Rp256.580.539.718	Rp111.926.833.396	2,29
TRIS	2017	Rp356.846.493.425	Rp185.606.885.071	1.92
	2018	Rp439.825.803.141	Rp273.186.011.900	1.61
	2019	Rp757.558.426.474	Rp416.684.073.265	1.82
	2020	Rp684.007.219.503	Rp362.127.923.921	1.89
	2021	Rp707.056.882.252	Rp344.961.850.615	2.05

### 3. Perhitungan Ukuran Perusahaan (LN Total Asset)

Kode Perusahaan	Tahun	Total Asset	LogNatural (Total Asset)
ARGO	2017	Rp1.333.933.939.416	27,92
	2018	Rp1.279.018.222.128	27,88
	2019	Rp1.182.042.398.504	27,80
	2020	Rp1.131.012.330.630	27,75
	2021	Rp1.123.037.307.224	27,75
BELL	2017	Rp465.965.155.745	26,87
	2018	Rp514.962.171.773	26,97
	2019	Rp590.884.444.113	27,10
	2020	Rp554.235.931.111	27,04
	2021	Rp524.473.606.697	26,99
ERTX	2017	Rp802.839.170.760	27,41
	2018	Rp906.305.751.774	27,53
	2019	Rp992.850.678.168	27,62
	2020	Rp967.104.501.090	27,60
	2021	Rp1.037.326.863.053	27,67
ESTI	2017	Rp834.008.756.304	27,45
	2018	Rp898.223.413.320	27,52
	2019	Rp849.518.315.129	27,47
	2020	Rp768.347.236.475	27,37
	2021	Rp730.764.618.167	27,32
HDTX	2017	Rp4.035.086.385.000	29,03
	2018	Rp586.940.667.000	27,10
	2019	Rp423.791.061.000	26,77
	2020	Rp384.116.199.000	26,67
	2021	Rp346.377.425.000	26,57
POLY	2017	Rp3.137.269.106.340	28,77
	2018	Rp3.450.052.316.268	28,87
	2019	Rp3.364.758.527.045	28,84
	2020	Rp3.258.679.786.180	28,81
	2021	Rp3.398.972.543.820	28,85
RICY	2017	Rp1.371.570.948.138	27,95
	2018	Rp1.539.602.054.832	28,06
	2019	Rp1.619.854.736.252	28,11
	2020	Rp1.736.897.169.061	28,18
	2021	Rp1.694.313.967.553	28,16
SRIL	2017	Rp16.161.423.262.824	30,41

	2018	Rp19.756.022.701.671	30,61
	2019	Rp21.675.158.646.255	30,71
	2020	Rp26.122.302.588.200	30,89
	2021	Rp17.610.703.427.174	30,50
SSTM	2017	Rp605.643.301.307	27,13
	2018	Rp562.174.180.897	27,06
	2019	Rp514.765.731.890	26,97
	2020	Rp482.065.294.095	26,90
	2021	Rp471.128.491.654	26,88
TRIS	2017	Rp544.968.319.987	27,02
	2018	Rp633.014.281.325	27,17
	2019	Rp1.147.246.311.331	27,77
	2020	Rp1.068.940.700.530	27,70
	2021	Rp1.060.742.742.644	27,69

## RIWAYAT HIDUP PENULIS

### A. IDENTITAS

1. Nama : Risma Mutiara Silvia
2. Tempat tanggal lahir : Pekalongan, 15 November 1999
3. Alamat tinggal : Dk. Kaso Tengah Ds. Doro RT 04 RW 04  
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4. Nomor handphone : 085641376371
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6. Nama ayah : Wasito
7. Pekerjaan ayah : Buruh
8. Nama ibu : Suharti
9. Pekerjaan ibu : Ibu Rumah tangga

### B. RIWAYAT PENDIDIKAN

1. SD : SD Negeri 02 Doro
2. SMP : SMP Negeri 1 Doro
3. SMA : SMK Muhammadiyah Bligo

Pekalongan, 14 Desember 2022



Risma Mutiara Silvia



**KEMENTERIAN AGAMA REPUBLIK INDONESIA  
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Pekalongan, 15 Maret 2023



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