**Lampiran 1**

**DAFTAR POPULASI PENELITIAN**

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama Perusahaan** |
|  | TCPI | PT. Transcoal Pacific Tbk |
|  | ASSA | PT. Adi Sarana Armada Tbk |
|  | BIRD | PT. Blue Bird Tbk |
|  | SHIP | PT. Sillo Maritime Perdana Tbk |
|  | SAPX | PT. Satria Antaran Prima Tbk |
|  | PORT | PT. Nusantara Pelabuhan Handal Tbk |
|  | HITS | PT. Humpus Intermoda Transportasi Tbk |
|  | MBSS | PT. Mitrabantera Segara Sejati Tbk |
|  | GIAA | PT. Garuda Indonesia(Persero) Tbk |
|  | BULL | PT. Buana Lintas Lautan Tbk |
|  | BESS | PT.Batulicin Nusantara Maritim Tbk |
|  | SMDR | PT. Samudera Indonesia Tbk |
|  | IPCM | PT. Jasa Armada Indonesia Tbk |
|  | AKSI | PT. Maming Enam Sembilan Mineral Tbk |
|  | PSSI | PT. Pelita Samudera Shipping Tbk |
|  | SOCI | PT. Soechi Lines Tbk |
|  | KJEN | PT. Krida Jaringan Nusantara Tbk |
|  | HELI | PT. Jaya Trishindo Tbk |
|  | NELY | PT. Pelayaran Nelly Dwi Putri TBk |
|  | TMAS | PT. Temas Tbk |
|  | TRJA | PT. Transkon Jaya Tbk |
|  | PURA | PT. Rajawali Kencana Tbk |
|  | WINS | PT. Wintermer Offshore Marine Tbk |
|  | PTIS | PT. Indo Straits Tbk |
|  | TNCA | PT. Trimuda Nuansa Citra Tbk |
|  | BPTR | PT. Batavia Prosperindo Trans Tbk |
|  | RIGS | PT. Rig Tenders Indonesia Tbk |
|  | SAFE | PT. Steady Safe Tbk |
|  | DEAL | PT. Dewata Freigt Internasional Tbk |
|  | LEAD | PT. Logindo Samudra makmur Tbk |
|  | BLTA | PT. Berlian Laju Tanker Tbk |
|  | MIRA | PT. Mitra International Resource Tbk |
|  | TAMU | PT. Pelayaran Tamarin Samudra Tbk |
|  | TAXI | PT. Express Transindo Utama Tbk |
|  | WEHA | PT. Weha Transportasi Indonesia Tbk |
|  | SDMU | PT. Sidomulya Selaras Tbk |
|  | LRNA | PT. Eka Sari Lorena Transport Tbk |
|  | PPGL | PT. Prima Globalisasi Logistic Tbk |
|  | TRUK | PT. Guna Timur Raya Tbk |
|  | JAYA | PT. Armada Berjaya Trans Tbk |
|  | TPMA | PT. Trans Power Marine Tbk |
|  | TRAM | PT. Trada Alam Minera Tbk |
|  | IATA | PT. Indonesia Transport & Infrastructure Tbk |
|  | CMPP | PT. Air Asia Indonesia Tbk |
|  | BBRM | PT. Pelayaran Nasional Bina Buana Tbk |
|  | CANI | PT. Capitol Nusantara Tbk |

*Sumber :* [*www.idx.co.id*](http://www.idx.co.id)

**Lampiran 2**

**DAFTAR SAMPEL PENELITIAN**

|  |  |  |
| --- | --- | --- |
| **No** | **Kode Perusahaan** | **Nama Perusahaan** |
| 1. | MBSS | Pt. Mitrabantera Segera Sejati Tbk |
| 2. | GIAA | Pt. Garuda Indonesia (Persero) Tbk |
| 3. | SMDR | Pt. Samudera Indonesia Tbk |
| 4. | WINS | Pt. Wintermer Offshore Marine Tbk |
| 5. | SAFE | Pt.Steady Safe Tbk |
| 6. | LEAD | Pt. Logindo Samudra Makmur Tbk |
| 7. | BLTA | Pt.Berlian Laju Tanker Tbk |
| 8. | MIRA | Pt.Mitra Internasional Resource Tbk |
| 9. | TAXI | Pt. Express Transindo Utama Tbk |
| 10. | LRNA | Pt.Eka Sari Lorena Transport Tbk |
| 11. | IATA | Pt.Indonesia Transport & Infrastructure Tbk |
| 12. | BBRM | Pt.Pelayaran Nasional |

**Lampiran 3**

**DATA PERHITUNGAN PROFITABILITAS 2017-2020**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| NO | KODE | TAHUN | LABA BERSIH | JUMLAH ASET | ROA |
| 1 | MBSS | 2017 | -Rp 8.909.523 | Rp 240.103.440 | -3,71% |
|  |  | 2018 | -Rp 16.748.868 | Rp 239.708.560 | -6,99% |
|  |  | 2019 | Rp 1.808.168 | Rp 218.135.430 | 0,83% |
|  |  | 2020 | -Rp 14.975.954 | Rp 194.859.060 | -7,69% |
| 2 | GIAA | 2017 | -Rp 213.389.678 | Rp 3.763.292.093 | -5,67% |
|  |  | 2018 | -Rp 110.231.730 | Rp 4.167.616.300 | -2,64% |
|  |  | 2019 | Rp 122.829.459 | Rp 4.455.675.774 | 2,76% |
|  |  | 2020 | -Rp 1.091.697.373 | Rp 9.905.520.965 | -11,02% |
| 3 | SMDR | 2017 | Rp 11.537.048 | Rp 588.787.653 | 1,96% |
|  |  | 2018 | Rp 7.413.733 | Rp 599.790.746 | 1,24% |
|  |  | 2019 | -Rp 60.217.878 | Rp 517.225.263 | -11,64% |
|  |  | 2020 | -Rp 2.320.880 | Rp 574.144.140 | -0,40% |
| 4 | WINS | 2017 | -Rp 39.859.078 | Rp 338.519.722 | -11,77% |
|  |  | 2018 | -Rp 36.057.180 | Rp 275.020.275 | -13,11% |
|  |  | 2019 | -Rp 16.842.417 | Rp 247.743.725 | -6,80% |
|  |  | 2020 | -Rp 14.933.328 | Rp 220.313.390 | -6,78% |
| 5 | SAFE | 2017 | -Rp 8.006.809.034 | Rp 48.249.732.973 | -16,59% |
|  |  | 2018 | -Rp 205.140.219.236 | Rp 347.841.814.364 | -58,98% |
|  |  | 2019 | Rp 9.207.473.993 | Rp 357.452.208.843 | 2,58% |
|  |  | 2020 | -Rp 17.589.816.911 | Rp 322.122.601.641 | -5,46% |
| 6 | LEAD | 2017 | -Rp 20.178.611 | Rp 202.879.602 | -9,95% |
|  |  | 2018 | -Rp 45.381.413 | Rp 156.666.326 | -28,97% |
|  |  | 2019 | -Rp 8.546.695 | Rp 150.937.294 | -5,66% |
|  |  | 2020 | -Rp 2.692.376 | Rp 141.244.156 | -1,91% |
| 7 | BLTA | 2017 | -Rp 8.774.015 | Rp 81.645.874 | -10,75% |
|  |  | 2018 | Rp 5.425.807 | Rp 71.348.533 | 7,60% |
|  |  | 2019 | -Rp 872.403 | Rp 67.412.629 | -1,29% |
|  |  | 2020 | -Rp 817.144 | Rp 66.073.093 | -1,24% |
| 8 | MIRA | 2017 | -Rp 20.051.493.787 | Rp 373.572.552.145 | -5,37% |
|  |  | 2018 | Rp 591.476.541 | Rp 320.777.602.224 | 0,18% |
|  |  | 2019 | -Rp 3.222.370.200 | Rp 351.483.053.912 | -0,92% |
|  |  | 2020 | -Rp 18.203.487.031 | Rp 317.031.964.534 | -5,74% |
| 10 | TAXI | 2017 | -Rp 492.102.310.000 | Rp 2.010.013.010.000 | -24,48% |
|  |  | 2018 | -Rp 836.820.231.000 | Rp 1.269.024.960.000 | -65,94% |
|  |  | 2019 | -Rp 276.072.942.000 | Rp 479.265.331.000 | -57,60% |
|  |  | 2020 | -Rp 53.221.960 | Rp 243.302.339 | -21,87% |
| 10 | LRNA | 2017 | -Rp 38.483.410.461 | Rp 257.078.590.718 | -14,97% |
|  |  | 2018 | -Rp 29.874.068.816 | Rp 312.059.443.277 | -9,57% |
|  |  | 2019 | -Rp 6.857.140.631 | Rp 302.636.796.677 | -2,27% |
|  |  | 2020 | -Rp 43.027.059.389 | Rp 270.508.602.770 | -15,91% |
| 11 | IATA | 2017 | -Rp 6.766.103 | Rp 77.755.290 | -8,70% |
|  |  | 2018 | -Rp 7.247.452 | Rp 68.442.839 | -10,59% |
|  |  | 2019 | -Rp 4.972.950 | Rp 61.101.287 | -8,14% |
|  |  | 2020 | -Rp 6.411.619 | Rp 53.890.353 | -11,90% |
| 12 | BBRM | 2017 | -Rp 38.400.475 | Rp 95.741.257 | -40,11% |
|  |  | 2018 | -Rp 8.054.745 | Rp 85.693.582 | -9,40% |
|  |  | 2019 | -Rp 4.482.902 | Rp 77.498.877 | -5,78% |
|  |  | 2020 | -Rp 11.172.452 | Rp 37.213.358 | -30,02% |

**Lampiran 4**

**DATA PERHITUNGAN LIKUIDITAS 2017-2020**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| NO | KODE | TAHUN | AKTIVA LANCAR | UTANG LANCAR | CURRENT RASIO |
| 1 | MBSS | 2017 | Rp 8.776.640 | Rp 52.776.581 | 16,63% |
|  |  | 2018 | Rp 14.429.786 | Rp 61.982.271 | 23,28% |
|  |  | 2019 | Rp 57.989.931 | Rp 15.622.177 | 371,20% |
|  |  | 2020 | Rp 53.778.617 | Rp 25.504.185 | 210,86% |
| 2 | GIAA | 2017 | Rp 986.741.627 | Rp 1.921.846.147 | 51,34% |
|  |  | 2018 | Rp 1.079.945.126 | Rp 3.061.396.001 | 35,28% |
|  |  | 2019 | Rp 1.133.892.533 | Rp 3.257.836.267 | 34,81% |
|  |  | 2020 | Rp 714.334.618 | Rp 4.692.356.967 | 15,22% |
| 3 | SMDR | 2017 | Rp 213.098.529 | Rp 188.729.175 | 112,91% |
|  |  | 2018 | Rp 220.642.568 | Rp 201.448.507 | 109,53% |
|  |  | 2019 | Rp 223.248.644 | Rp 176.004.127 | 126,84% |
|  |  | 2020 | Rp 248.654.972 | Rp 192.089.546 | 129,45% |
| 4 | WINS | 2017 | Rp 31.796.657 | Rp 49.043.922 | 64,83% |
|  |  | 2018 | Rp 34.194.049 | Rp 55.429.201 | 61,69% |
|  |  | 2019 | Rp 35.543.139 | Rp 60.372.120 | 58,87% |
|  |  | 2020 | Rp 44.888.337 | Rp 35.648.184 | 125,92% |
| 5 | SAFE | 2017 | Rp 38.974.363.181 | Rp 72.554.718.357 | 53,72% |
|  |  | 2018 | Rp 41.100.383.127 | Rp 210.911.344.355 | 19,49% |
|  |  | 2019 | Rp 25.440.029.596 | Rp 190.967.041.916 | 13,32% |
|  |  | 2020 | Rp 20.982.095.779 | Rp 187.447.337.837 | 11,19% |
| 6 | LEAD | 2017 | Rp 15.096.390 | Rp 17.041.512 | 88,59% |
|  |  | 2018 | Rp 16.370.793 | Rp 23.656.670 | 69,20% |
|  |  | 2019 | Rp 20.878.595 | Rp 15.004.612 | 139,15% |
|  |  | 2020 | Rp 19.636.666 | Rp 6.055.503 | 324,28% |
| 7 | BLTA | 2017 | Rp 9.626.354 | Rp 14.443.414 | 66,65% |
|  |  | 2018 | Rp 7.910.239 | Rp 12.883.718 | 61,40% |
|  |  | 2019 | Rp 5.220.693 | Rp 9.568.042 | 54,56% |
|  |  | 2020 | Rp 6.065.792 | Rp 12.663.148 | 47,90% |
| 8 | MIRA | 2017 | Rp 151.236.800.452 | Rp 62.404.445.219 | 242,35% |
|  |  | 2018 | Rp 131.453.924.595 | Rp 28.024.488.205 | 469,07% |
|  |  | 2019 | Rp 80.168.401.538 | Rp 50.490.247.279 | 158,78% |
|  |  | 2020 | Rp 55.211.778.498 | Rp 47.140.889.442 | 117,12% |
| 9 | TAXI | 2017 | Rp 452.880.577 | Rp 533.710.769 | 84,86% |
|  |  | 2018 | Rp 499.247.067 | Rp 1.603.238.372 | 31,14% |
|  |  | 2019 | Rp 209.703.468 | Rp 720.977.430 | 29,09% |
|  |  | 2020 | Rp 160.199.112 | Rp 582.958.840 | 27,48% |
| 10 | LRNA | 2017 | Rp 39.276.676.941 | Rp 28.184.532.860 | 139,36% |
|  |  | 2018 | Rp 33.278.321.166 | Rp 20.166.061.081 | 165,02% |
|  |  | 2019 | Rp 37.973.876.818 | Rp 16.654.963.274 | 228,00% |
|  |  | 2020 | Rp 19.404.955.562 | Rp 24.273.678.406 | 79,94% |
| 11 | IATA | 2017 | Rp 10.949.895 | Rp 25.125.413 | 43,58% |
|  |  | 2018 | Rp 10.932.113 | Rp 25.761.926 | 42,44% |
|  |  | 2019 | Rp 5.397.236 | Rp 21.944.991 | 24,59% |
|  |  | 2020 | Rp 5.669.424 | Rp 26.756.737 | 21,19% |
| 12 | BBRM | 2017 | Rp 5.526.035 | Rp 64.798.536 | 8,53% |
|  |  | 2018 | Rp 7.318.059 | Rp 8.851.742 | 82,67% |
|  |  | 2019 | Rp 7.538.173 | Rp 8.110.938 | 92,94% |
|  |  | 2020 | Rp 7.979.414 | Rp 22.510.950 | 35,45% |

**Lampiran 5**

**DATA PERHITUNGAN RASIO KEUANGAN 2017-2020**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE | TAHUN | OGC | PfTB | LKD | KA | OS | OTS |
| (Y) | (XI) | (X2) | (X3) | (X4) | (X5) |
| 1 | MBSS | 2017 | 1 | -0,037 | 0,166 | 1 | 1 | 1 |
|  |  | 2018 | 1 | -0,070 | 0,233 | 1 | 0 | 1 |
|  |  | 2019 | 1 | 0,008 | 3,712 | 0 | 1 | 1 |
|  |  | 2020 | 1 | -0,077 | 2,109 | 0 | 0 | 1 |
| 2 | GIAA | 2017 | 0 | -0,057 | 0,513 | 1 | 0 | 0 |
|  |  | 2018 | 1 | -0,026 | 0,353 | 1 | 1 | 0 |
|  |  | 2019 | 1 | 0,028 | 0,348 | 1 | 1 | 1 |
|  |  | 2020 | 1 | -0,110 | 0,152 | 1 | 0 | 1 |
| 3 | SMDR | 2017 | 0 | 0,020 | 1,129 | 1 | 0 | 0 |
|  |  | 2018 | 0 | 0,012 | 1,095 | 1 | 0 | 0 |
|  |  | 2019 | 0 | -0,116 | 1,268 | 1 | 0 | 0 |
|  |  | 2020 | 0 | -0,004 | 1,294 | 1 | 0 | 0 |
| 4 | WINS | 2017 | 0 | -0,118 | 0,648 | 0 | 0 | 0 |
|  |  | 2018 | 0 | -0,131 | 0,617 | 0 | 0 | 0 |
|  |  | 2019 | 1 | -0,068 | 0,589 | 0 | 0 | 0 |
|  |  | 2020 | 1 | -0,068 | 1,259 | 0 | 0 | 1 |
| 5 | SAFE | 2017 | 1 | -0,166 | 0,537 | 0 | 0 | 1 |
|  |  | 2018 | 1 | -0,590 | 0,195 | 0 | 1 | 1 |
|  |  | 2019 | 1 | 0,026 | 0,133 | 0 | 0 | 1 |
|  |  | 2020 | 1 | -0,055 | 0,112 | 0 | 0 | 1 |
| 6 | LEAD | 2017 | 0 | -0,099 | 0,886 | 1 | 0 | 0 |
|  |  | 2018 | 1 | -0,290 | 0,692 | 1 | 0 | 0 |
|  |  | 2019 | 0 | -0,057 | 1,391 | 1 | 0 | 1 |
|  |  | 2020 | 1 | -0,019 | 3,243 | 1 | 0 | 0 |
| 7 | BLTA | 2017 | 1 | -0,107 | 0,666 | 0 | 0 | 1 |
|  |  | 2018 | 1 | 0,076 | 0,614 | 0 | 0 | 1 |
|  |  | 2019 | 1 | -0,013 | 0,546 | 0 | 0 | 1 |
|  |  | 2020 | 1 | -0,012 | 0,479 | 0 | 0 | 1 |
| 8 | MIRA | 2017 | 1 | -0,054 | 2,423 | 0 | 0 | 1 |
|  |  | 2018 | 1 | 0,002 | 4,691 | 0 | 0 | 1 |
|  |  | 2019 | 1 | -0,009 | 1,588 | 0 | 0 | 1 |
|  |  | 2020 | 1 | -0,057 | 1,171 | 0 | 1 | 1 |
| 10 | TAXI | 2017 | 1 | -0,245 | 0,849 | 0 | 0 | 0 |
|  |  | 2018 | 1 | -0,659 | 0,311 | 1 | 1 | 1 |
|  |  | 2019 | 1 | -0,576 | 0,291 | 0 | 1 | 1 |
|  |  | 2020 | 1 | -0,219 | 0,275 | 0 | 0 | 1 |
| 10 | LRNA | 2017 | 1 | -0,150 | 1,394 | 0 | 0 | 0 |
|  |  | 2018 | 0 | -0,096 | 1,650 | 0 | 0 | 1 |
|  |  | 2019 | 0 | -0,023 | 2,280 | 0 | 0 | 0 |
|  |  | 2020 | 1 | -0,159 | 0,799 | 0 | 0 | 0 |
| 11 | IATA | 2017 | 1 | -0,087 | 0,436 | 0 | 0 | 0 |
|  |  | 2018 | 0 | -0,106 | 0,424 | 0 | 0 | 1 |
|  |  | 2019 | 0 | -0,081 | 0,246 | 0 | 0 | 0 |
|  |  | 2020 | 0 | -0,119 | 0,212 | 0 | 0 | 0 |
| 12 | BBRM | 2017 | 0 | -0,401 | 0,085 | 0 | 0 | 1 |
|  |  | 2018 | 1 | -0,094 | 0,827 | 1 | 0 | 0 |
|  |  | 2019 | 1 | -0,058 | 0,929 | 0 | 1 | 1 |
|  |  | 2020 | 1 | -0,300 | 0,354 | 0 | 0 | 1 |

**Lampiran 6**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| PROFITABILITAS | 48 | -.659 | .076 | -.11690 | .157255 |
| LIKUIDITAS | 48 | .085 | 4.691 | .96279 | .963812 |
| KUALITAS AUDIT | 48 | 0 | 1 | .33 | .476 |
| OPINION SHOPPING | 48 | 0 | 1 | .19 | .394 |
| OPINI TAHUN SEBELUMNYA | 48 | 0 | 1 | .58 | .498 |
| OPINI *GOING CONCERN* | 48 | 0 | 1 | .69 | .468 |
| Valid N (listwise) | 48 |  |  |  |  |

**Lampiran 7**

**UJI MULTIKOLINERITAS**

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | OPINI TAHUN SEBELUMNYA, LIKUIDITAS, OPINION SHOPPING, KUALITAS AUDIT, PROFITABILITASb | . | Enter |
| a. Dependent Variable: OPINI *GOING CONCERN* | | | |
| b. All requested variables entered. | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .494a | .244 | .154 | .431 |
| a. Predictors: (Constant), OPINI TAHUN SEBELUMNYA, LIKUIDITAS, OPINION SHOPPING, KUALITAS AUDIT, PROFITABILITAS | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 2.513 | 5 | .503 | 2.707 | .033b |
| Residual | 7.799 | 42 | .186 |  |  |
| Total | 10.313 | 47 |  |  |  |
| a. Dependent Variable: OPINI *GOING CONCERN* | | | | | | |
| b. Predictors: (Constant), OPINI TAHUN SEBELUMNYA, LIKUIDITAS, OPINION SHOPPING, KUALITAS AUDIT, PROFITABILITAS | | | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** | **Collinearity Statistics** | |
| **B** | **Std. Error** | **Beta** | **Tolerance** | **VIF** |
| **1** | **(Constant)** | **.477** | **.155** |  | **3.080** | **.004** |  |  |
| **PROFITABILITAS** | **.022** | **.450** | **.007** | **.049** | **.961** | **.787** | **1.270** |
| **LIKUIDITAS** | **.020** | **.070** | **.040** | **.283** | **.779** | **.880** | **1.137** |
| **KUALITAS AUDIT** | **-.117** | **.144** | **-.119** | **-.815** | **.420** | **.844** | **1.185** |
| **OPINION SHOPPING** | **.291** | **.180** | **.245** | **1.617** | **.113** | **.781** | **1.280** |
| **OPINI TAHUN SEBELUMNYA** | **.306** | **.141** | **.326** | **2.169** | **.036** | **.799** | **1.251** |
| **a. Dependent Variable: OPINI *GOING CONCERN*** | | | | | | | | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficient Correlationsa** | | | | | | | |
| **Model** | | | **OPINI TAHUN SEBELUMNYA** | **LIKUIDITAS** | **OPINION SHOPPING** | **KUALITAS AUDIT** | **PROFITABILITAS** |
| **1** | **Correlations** | **OPINI TAHUN SEBELUMNYA** | **1.000** | **.008** | **-.333** | **.347** | **-.005** |
| **LIKUIDITAS** | **.008** | **1.000** | **-.056** | **.106** | **-.336** |
| **OPINION SHOPPING** | **-.333** | **-.056** | **1.000** | **-.250** | **.309** |
| **KUALITAS AUDIT** | **.347** | **.106** | **-.250** | **1.000** | **-.147** |
| **PROFITABILITAS** | **-.005** | **-.336** | **.309** | **-.147** | **1.000** |
| **Covariances** | **OPINI TAHUN SEBELUMNYA** | **.020** | **8.039E-5** | **-.008** | **.007** | **.000** |
| **LIKUIDITAS** | **8.039E-5** | **.005** | **-.001** | **.001** | **-.011** |
| **OPINION SHOPPING** | **-.008** | **-.001** | **.032** | **-.006** | **.025** |
| **KUALITAS AUDIT** | **.007** | **.001** | **-.006** | **.021** |  |
| **PROFITABILITAS** | **.000** | **-.011** | **.025** | **-.009** | **.203** |
| **a. Dependent Variable: OPINI *GOING CONCERN*** | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Collinearity Diagnosticsa** | | | | | | | | | |
| **Model** | **Dimension** | **Eigenvalue** | **Condition Index** | **Variance Proportions** | | | | | |
| **(Constant)** | **PROFITABILITAS** | **LIKUIDITAS** | **KUALITAS AUDIT** | **OPINION SHOPPING** | **OPINI TAHUN SEBELUMNYA** |
| **1** | **1** | **3.370** | **1.000** | **.01** | **.02** | **.02** | **.02** | **.02** | **.02** |
| **2** | **.909** | **1.926** | **.01** | **.15** | **.15** | **.06** | **.19** | **.00** |
| **3** | **.744** | **2.128** | **.00** | **.00** | **.06** | **.51** | **.04** | **.08** |
| **4** | **.540** | **2.498** | **.01** | **.37** | **.04** | **.01** | **.60** | **.00** |
| **5** | **.330** | **3.197** | **.00** | **.22** | **.40** | **.06** | **.06** | **.48** |
| **6** | **.109** | **5.569** | **.96** | **.25** | **.33** | **.34** | **.09** | **.42** |
| **a. Dependent Variable: OPINI *GOING CONCERN*** | | | | | | | | | |

**Lampiran 8**

**UJI REGRESI LOGISTIK**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
| Unweighted Casesa | | N | Percent |
| Selected Cases | Included in Analysis | 48 | 100.0 |
| Missing Cases | 0 | .0 |
| Total | 48 | 100.0 |
| Unselected Cases | | 0 | .0 |
| Total | | 48 | 100.0 |
| a. If weight is in effect, see classification table for the total number of cases. | | | |

|  |  |
| --- | --- |
| **Dependent Variable Encoding** | |
| Original Value | Internal Value |
| 0 | 0 |
| 1 | 1 |

**Block 0: Beginning Block**

|  |  |  |  |
| --- | --- | --- | --- |
| **Iteration Historya,b,c** | | | |
| Iteration | | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 59.640 | .750 |
| 2 | 59.624 | .788 |
| 3 | 59.624 | .788 |
| a. Constant is included in the model. | | | |
| b. Initial -2 Log Likelihood: 59,624 | | | |
| c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001. | | | |

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| **Classification Tablea,b** | | | | | |
|  | Observed | | Predicted | | |
|  | OPINI *GOING CONCERN* | | Percentage Correct |
|  | 0 | 1 |
| Step 0 | OPINI *GOING CONCERN* | 0 | 0 | 15 | .0 |
| 1 | 0 | 33 | 100.0 |
| Overall Percentage | |  |  | 68.8 |
| a. Constant is included in the model. | | | | | |
| b. The cut value is ,500 | | | | | |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Variables in the Equation** | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 0 | Constant | .788 | .311 | 6.411 | 1 | .011 | 2.200 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Variables not in the Equation** | | | | | |
|  | | | Score | df | Sig. |
| Step 0 | Variables | PROFIT | .571 | 1 | .450 |
| LKD | .053 | 1 | .818 |
| KA | 1.745 | 1 | .186 |
| OS | 5.035 | 1 | .025 |
| OTS | 9.002 | 1 | .003 |
| Overall Statistics | | 11.698 | 5 | .039 |

**Block 1: Method = Enter**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Iteration Historya,b,c,d** | | | | | | | | |
| Iteration | | -2 Log likelihood | Coefficients | | | | | |
| Constant | PROFIT | LKD | KA | OS | OTS |
| Step 1 | 1 | 47.851 | -.092 | .088 | .079 | -.468 | 1.166 | 1.225 |
| 2 | 45.572 | -.186 | -.131 | .205 | -.689 | 2.329 | 1.430 |
| 3 | 44.905 | -.302 | -.581 | .283 | -.757 | 3.441 | 1.508 |
| 4 | 44.694 | -.352 | -.852 | .302 | -.763 | 4.487 | 1.533 |
| 5 | 44.621 | -.360 | -.901 | .304 | -.763 | 5.505 | 1.537 |
| 6 | 44.595 | -.361 | -.905 | .304 | -.763 | 6.511 | 1.538 |
| 7 | 44.585 | -.361 | -.905 | .304 | -.763 | 7.514 | 1.538 |
| 8 | 44.581 | -.361 | -.905 | .304 | -.763 | 8.515 | 1.538 |
| 9 | 44.580 | -.361 | -.905 | .304 | -.763 | 9.515 | 1.538 |
| 10 | 44.580 | -.361 | -.905 | .304 | -.763 | 10.515 | 1.538 |
| 11 | 44.580 | -.361 | -.905 | .304 | -.763 | 11.515 | 1.538 |
| 12 | 44.579 | -.361 | -.905 | .304 | -.763 | 12.515 | 1.538 |
| 13 | 44.579 | -.361 | -.905 | .304 | -.763 | 13.515 | 1.538 |
| 14 | 44.579 | -.361 | -.905 | .304 | -.763 | 14.515 | 1.538 |
| 15 | 44.579 | -.361 | -.905 | .304 | -.763 | 15.515 | 1.538 |
| 16 | 44.579 | -.361 | -.905 | .304 | -.763 | 16.515 | 1.538 |
| 17 | 44.579 | -.361 | -.905 | .304 | -.763 | 17.515 | 1.538 |
| 18 | 44.579 | -.361 | -.905 | .304 | -.763 | 18.515 | 1.538 |
| 19 | 44.579 | -.361 | -.905 | .304 | -.763 | 19.515 | 1.538 |
| 20 | 44.579 | -.361 | -.905 | .304 | -.763 | 20.515 | 1.538 |
| a. Method: Enter | | | | | | | | |
| b. Constant is included in the model. | | | | | | | | |
| c. Initial -2 Log Likelihood: 59,624 | | | | | | | | |
| d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found. | | | | | | | | |

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| --- | --- | --- | --- | --- |
| **Omnibus Tests of Model Coefficients** | | | | |
|  | | Chi-square | df | Sig. |
| Step 1 | Step | 15.045 | 5 | .010 |
| Block | 15.045 | 5 | .010 |
| Model | 15.045 | 5 | .010 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 44.579a | .269 | .378 |
| a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found. | | | |

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| --- | --- | --- | --- |
| **Hosmer and Lemeshow Test** | | | |
| Step | Chi-square | df | Sig. |
| 1 | 3.247 | 8 | .918 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Contingency Table for Hosmer and Lemeshow Test** | | | | | | |
|  | | OPINI *GOING CONCERN* = 0 | | OPINI *GOING CONCERN* = 1 | | Total |
| Observed | Expected | Observed | Expected |
| Step 1 | 1 | 4 | 3.464 | 1 | 1.536 | 5 |
| 2 | 4 | 3.085 | 1 | 1.915 | 5 |
| 3 | 2 | 2.625 | 3 | 2.375 | 5 |
| 4 | 1 | 2.193 | 4 | 2.807 | 5 |
| 5 | 1 | 1.324 | 4 | 3.676 | 5 |
| 6 | 1 | .986 | 4 | 4.014 | 5 |
| 7 | 1 | .855 | 4 | 4.145 | 5 |
| 8 | 1 | .470 | 4 | 4.530 | 5 |
| 9 | 0 | .000 | 5 | 5.000 | 5 |
| 10 | 0 | .000 | 3 | 3.000 | 3 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Classification Tablea** | | | | | |
|  | Observed | | Predicted | | |
|  | OPINI *GOING CONCERN* | | Percentage Correct |
|  | 0 | 1 |
| Step 1 | OPINI *GOING CONCERN* | 0 | 10 | 5 | 66.7 |
| 1 | 5 | 28 | 84.8 |
| Overall Percentage | |  |  | 79.2 |
| a. The cut value is ,500 | | | | | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Variables in the Equation** | | | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) | 95% C.I.for EXP(B) | |
| Lower | Upper |
| Step 1a | PROFIT | -.905 | 4.279 | .045 | 1 | .832 | .404 | .000 | 1774.423 |
| LKD | .304 | .493 | .381 | 1 | .537 | 1.356 | .516 | 3.565 |
| KA | -.763 | .799 | .912 | 1 | .340 | .466 | .097 | 2.232 |
| OS | 20.515 | 12602.201 | .000 | 1 | .999 | 812004867.243 | .000 | . |
| OTS | 1.538 | .770 | 3.983 | 1 | .046 | 4.654 | 1.028 | 21.065 |
| Constant | -.361 | .955 | .143 | 1 | .706 | .697 |  |  |
| a. Variable(s) entered on step 1: PROFIT, LKD, KA, OS, OTS. | | | | | | | | | |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlation Matrix** | | | | | | | |
|  | | Constant | PROFIT | LKD | KA | OS | OTS |
| Step 1 | Constant | 1.000 | .648 | -.620 | -.399 | .000 | -.514 |
| PROFIT | .648 | 1.000 | -.296 | -.150 | .000 | -.122 |
| LKD | -.620 | -.296 | 1.000 | -.075 | .000 | .134 |
| KA | -.399 | -.150 | -.075 | 1.000 | .000 | .233 |
| OS | .000 | .000 | .000 | .000 | 1.000 | .000 |
| OTS | -.514 | -.122 | .134 | .233 | .000 | 1.000 |