

Lampiran 1

Daftar Perusahaan Sampel

| No | Kode | Nama Lengkap Perusahaan |
|----|------|---------------------------------------|
| 1 | ADES | PT Akasha Wira International Tbk |
| 2 | AISA | PT Tiga Pilar Sejahtera Food Tbk |
| 3 | AKKU | PT Alam Karya Unggul Tbk |
| 4 | ALKA | PT Alakasa Industrindo Tbk |
| 5 | ALMI | PT Alumindo Light Metal Industry Tbk |
| 6 | AMFG | PT Asahimas Flat Glass Tbk |
| 7 | APLI | PT Asiaplast Industries Tbk |
| 8 | ARGO | PT Argo Pantès Tbk |
| 9 | ARNA | PT Arwana Citramulia Tbk |
| 10 | AUTO | PT Astra Otoparts Tbk |
| 11 | BATA | PT Sepatu Bata Tbk |
| 12 | BIMA | PT Primarindo Asia Infrastructure Tbk |
| 13 | BRNA | PT Berlina Tbk |
| 14 | BTON | PT Betonjaya Manunggal Tbk |
| 15 | BUDI | PT Budi Acid Jaya Tbk |
| 16 | CEKA | PT Cahaya Kalbar Tbk |
| 17 | CPIN | PT Charoen Pokphand Indonesia Tbk |
| 18 | DLTA | PT Delta Djakarta Tbk |
| 19 | DPNS | PT Duta Pertiwi Nusantara Tbk |
| 20 | DVLA | PT Darya-Varia Laboratoria Tbk |
| 21 | EKAD | PT Ekadharma International Tbk |
| 22 | ETWA | PT Eterindo Wahanatama Tbk |
| 23 | FASW | PT Fajar Surya Wisesa Tbk |
| 24 | GDST | PT Gunawan Dianjaya Steel Tbk |
| 25 | GGRM | PT Gudang Garam Tbk |
| 26 | GJTL | PT Gajah Tunggal Tbk |
| 27 | HMSP | PT Hanjaya Mandala Sampoerna Tbk |

| | | |
|----|------|---------------------------------------|
| 28 | IGAR | PT Kageo Igar Jaya Tbk |
| 29 | IMAS | PT Indomobil Sukses Internasional Tbk |
| 30 | INAI | PT Indal Aluminium Industry Tbk |
| 31 | INDF | PT Indofood Sukses Makmur Tbk |
| 32 | INDS | PT Indospring Tbk |
| 33 | INTP | PT Indocement Tunggul Prakarsa Tbk |
| 34 | JKSW | PT Jakarta Kyoei Steel Works Tbk |
| 35 | JPFA | PT Japfa Comfeed Indonesia Tbk |
| 36 | JPRS | PT Jaya Pari Steel Tbk |
| 37 | KAEF | PT Kimia Farma (Persero) Tbk |
| 38 | KBLM | PT Kabelindo Murni Tbk |
| 39 | KDSI | PT Kedawung Setia Industrial Tbk |
| 40 | KIAS | PT Keramik Indonesia Asosiasi Tbk |
| 41 | KICI | PT Kedaung Indah Can Tbk |
| 42 | KLBF | PT Kalbe Farma Tbk |
| 43 | LION | PT Lion Metal Works Tbk |
| 44 | LMPI | PT Langgeng Makmur Industri Tbk |
| 45 | LMSH | PT Lionmesh Prima Tbk |
| 46 | LPIN | PT Multi Prima Sejahtera Tbk |
| 47 | MERK | PT Merck Tbk |
| 48 | MLBI | PT Multi Bintang Indonesia Tbk |
| 49 | MLIA | PT Mulia Industrindo Tbk |
| 50 | MRAT | PT Mustika Ratu Tbk |
| 51 | MYOR | PT Mayora Indah Tbk |
| 52 | MYTX | PT Apac Citra Centertex Tbk |
| 53 | NIPS | PT Nipress Tbk |
| 54 | PICO | PT Pelangi Indah Canindo Tbk |
| 55 | PSDN | PT Prasadha Aneka Niaga Tbk |
| 56 | PYFA | PT Pyridam Farma Tbk |
| 57 | RICY | PT Ricky Putra Globalindo Tbk |

| | | |
|----|------|--|
| 58 | RMBA | PT Bentoel Internasional Investama Tbk |
| 59 | SCPI | PT Merck Sharp Dohme Pharma Tbk |
| 60 | SIAP | PT Sekawan Intipratama Tbk |
| 61 | SIMA | PT Siwani Makmur Tbk |
| 62 | SIPD | PT Sierad Produce Tbk |
| 63 | SKLT | PT Sekar Laut Tbk |
| 64 | SMCB | PT Holcim Indonesia Tbk |
| 65 | SMGR | PT Semen Indonesia (Persero) Tbk |
| 66 | SMSM | PT Selamat Sempurna Tbk |
| 67 | SPMA | PT Suparma Tbk |
| 68 | SRSN | PT Indo Acidatama Tbk |
| 69 | STTP | PT Siantar Top Tbk |
| 70 | SULI | PT SLJ Global Tbk |
| 71 | TCID | PT Mandom Indonesia Tbk |
| 72 | TOTO | PT Surya Toto Indonesia Tbk |
| 73 | TRST | PT Trias Sentosa Tbk |
| 74 | TSPC | PT Tempo Scan Pasific Tbk |
| 75 | ULTJ | PT Ultrajaya Milk Industry & Trading Company Tbk |
| 76 | UNVR | PT Unilever Indonesia Tbk |
| 77 | VOKS | PT Voksel Electric Tbk |
| 78 | YPAS | PT Yanaprima Hastapersada Tbk |

Sumber: Bursa Efek Indonesia (2014)

Lampiran 2

Daftar Pengelompokan Jenis Usaha

| No | JENIS USAHA | JUMLAH | | | | |
|---|--|------------|-----------|-----------|-----------|-----------|
| | | 2009 | 2010 | 2011 | 2012 | 2013 |
| Sektor Industri Dasar dan Semen: | | | | | | |
| 1 | Semen | 3 | 3 | 3 | 3 | 3 |
| 2 | Keramik, Porselen dan Kaca | 5 | 5 | 5 | 5 | 5 |
| 3 | Logam dan Sejenisnya | 11 | 11 | 11 | 11 | 11 |
| 4 | Kimia | 5 | 5 | 5 | 5 | 5 |
| 5 | Plastik dan Kemasan | 8 | 8 | 8 | 8 | 8 |
| 6 | Pakan Ternak | 3 | 3 | 3 | 3 | 3 |
| 7 | Kayu dan Pengolahnya | 1 | 1 | 1 | 1 | 1 |
| 8 | Pulp dan Kertas | 2 | 2 | 2 | 2 | 2 |
| Sektor Aneka Industri: | | | | | | |
| 9 | Otomotif dan Komponen | 6 | 6 | 6 | 6 | 6 |
| 10 | Tekstil dan Garment | 3 | 3 | 3 | 3 | 3 |
| 11 | Alas Kaki | 2 | 2 | 2 | 2 | 2 |
| 12 | Kabel | 2 | 2 | 2 | 2 | 2 |
| Sektor Industri Barang Konsumsi: | | | | | | |
| 13 | Makanan dan Minuman | 11 | 11 | 11 | 11 | 11 |
| 14 | Rokok | 3 | 3 | 3 | 3 | 3 |
| 15 | Farmasi | 7 | 7 | 7 | 7 | 7 |
| 16 | Kosmetik dan Barang Keperluan Rumah Tangga | 3 | 3 | 3 | 3 | 3 |
| 17 | Peralatan Rumah Tangga | 3 | 3 | 3 | 3 | 3 |
| TOTAL | | 78 | 78 | 78 | 78 | 78 |
| TOTAL PENGAMATAN | | 390 | | | | |

Sumber: Saham OK (2014)

Lampiran 3
Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---------------------------|-----|---------|---------|---------|----------------|
| Kondisi Keuangan | 390 | .02 | 17.36 | 1.2909 | 1.16073 |
| Pertumbuhan Perusahaan | 390 | -70.20 | 14.61 | -.0074 | 4.85262 |
| Ukuran Perusahaan | 390 | 23.08 | 31.99 | 27.7306 | 1.63147 |
| Valid N (listwise) | 390 | | | | |

Statistics

Opini Going Concern

| | | |
|------|---------|-----|
| N | Valid | 390 |
| | Missing | 0 |
| Mean | | .09 |

Opini Going Concern

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|-----------------------|
| Valid | 0 | 355 | 91.0 | 91.0 | 91.0 |
| | 1 | 35 | 9.0 | 9.0 | 100.0 |
| | Total | 390 | 100.0 | 100.0 | |

Lampiran 4 Regresi Logistik

Case Processing Summary

| Unweighted Cases ^a | | N | Percent |
|-------------------------------|----------------------|-----|---------|
| Selected Cases | Included in Analysis | 390 | 100.0 |
| | Missing Cases | 0 | .0 |
| | Total | 390 | 100.0 |
| Unselected Cases | | 0 | .0 |
| Total | | 390 | 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 History^{a,b,c}

| Iteration | | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
| | | | Constant |
| Step 0 | 1 | 253.030 | -1.641 |
| | 2 | 236.184 | -2.175 |
| | 3 | 235.518 | -2.309 |
| | 4 | 235.516 | -2.317 |
| | 5 | 235.516 | -2.317 |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 235.516

Iteration History^{a,b,c}

| Iteration | | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
| | | | Constant |
| Step 0 | 1 | 253.030 | -1.641 |
| | 2 | 236.184 | -2.175 |
| | 3 | 235.518 | -2.309 |
| | 4 | 235.516 | -2.317 |
| | 5 | 235.516 | -2.317 |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 235.516

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Classification Table^{a,b}

| | Observed | Predicted | | |
|--------|-----------------------|---------------------|---|--------------------|
| | | Opini Going Concern | | Percentage Correct |
| | | 0 | 1 | |
| Step 0 | Opini Going Concern 0 | 355 | 0 | 100.0 |
| | 1 | 35 | 0 | .0 |
| | Overall Percentage | | | 91.0 |

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) |
|-----------------|--------|------|---------|----|------|--------|
| Step 0 Constant | -2.317 | .177 | 171.001 | 1 | .000 | .099 |

Variables not in the Equation

| | | | Score | df | Sig. |
|--------|--------------------|------------------------|-------|------|------|
| Step 0 | Variables | Kondisi Keuangan | 5.890 | 1 | .015 |
| | | Pertumbuhan Perusahaan | 8.817 | 1 | .003 |
| | | Ukuran Perusahaan | 8.793 | 1 | .003 |
| | Overall Statistics | 23.830 | 3 | .000 | |

Block 1: Method = Enter

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

| Iteration | | -2 Log likelihood | Coefficients | | | |
|-----------|---|-------------------|--------------|------------------|------------------------|-------------------|
| | | | Constant | Kondisi Keuangan | Pertumbuhan Perusahaan | Ukuran Perusahaan |
| Step 1 | 1 | 242.015 | 1.615 | -.124 | -.034 | -.112 |
| | 2 | 214.551 | 5.207 | -.426 | -.047 | -.249 |
| | 3 | 208.640 | 7.445 | -.898 | -.050 | -.320 |
| | 4 | 208.113 | 7.512 | -1.116 | -.050 | -.317 |
| | 5 | 208.108 | 7.483 | -1.138 | -.050 | -.315 |
| | 6 | 208.108 | 7.482 | -1.139 | -.050 | -.315 |

a. Method: Enter

b. Constant is included in the model

c. Initial -2 Log Likelihood:
235.516

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

Omnibus Tests of Model Coefficients

| | | Chi-square | df | Sig. |
|--------|-------|------------|----|------|
| Step 1 | Step | 27.409 | 3 | .000 |
| | Block | 27.409 | 3 | .000 |
| | Model | 27.409 | 3 | .000 |

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1 | 208.108 ^a | .068 | .150 |

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

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 7.124 | 8 | .523 |

Contingency Table for Hosmer and Lemeshow Test

| | | Opini Going Concern = 0 | | Opini Going Concern = 1 | | Total |
|--------|----|-------------------------|----------|-------------------------|----------|-------|
| | | Observed | Expected | Observed | Expected | |
| Step 1 | 1 | 38 | 38.510 | 1 | .490 | 39 |
| | 2 | 39 | 37.873 | 0 | 1.127 | 39 |
| | 3 | 36 | 37.460 | 3 | 1.540 | 39 |
| | 4 | 38 | 37.040 | 1 | 1.960 | 39 |
| | 5 | 36 | 36.544 | 3 | 2.456 | 39 |
| | 6 | 35 | 36.050 | 4 | 2.950 | 39 |
| | 7 | 37 | 35.493 | 2 | 3.507 | 39 |
| | 8 | 35 | 34.668 | 4 | 4.332 | 39 |
| | 9 | 36 | 33.584 | 3 | 5.416 | 39 |
| | 10 | 25 | 27.778 | 14 | 11.222 | 39 |

Classification Table^a

| Observed | | Predicted | | | |
|--------------------|---------------------|---------------------|-----|--------------------|------|
| | | Opini Going Concern | | Percentage Correct | |
| | | 0 | 1 | | |
| Step 1 | Opini Going Concern | 0 | 354 | 1 | 99.7 |
| | | 1 | 34 | 1 | 2.9 |
| Overall Percentage | | | | | 91.0 |

a. The cut value is .500

Variables in the Equation

| | | B | S.E. | Wald | df | Sig. | Exp(B) |
|---------------------|------------------------|--------|-------|-------|----|------|---------|
| Step 1 ^a | Kondisi Keuangan | -1.139 | .374 | 9.243 | 1 | .002 | .320 |
| | Pertumbuhan Perusahaan | -.050 | .029 | 3.029 | 1 | .082 | .951 |
| | Ukuran Perusahaan | -.315 | .122 | 6.634 | 1 | .010 | .730 |
| | Constant | 7.482 | 3.263 | 5.260 | 1 | .022 | 1.776E3 |

a. Variable(s) entered on step 1: Kondisi Keuangan, Pertumbuhan Perusahaan, Ukuran Perusahaan.

Correlation Matrix

| | | Constant | Kondisi Keuangan | Pertumbuhan Perusahaan | Ukuran Perusahaan |
|--------|------------------------|----------|------------------|------------------------|-------------------|
| Step 1 | Constant | 1.000 | .108 | -.111 | -.993 |
| | Kondisi Keuangan | .108 | 1.000 | -.102 | -.210 |
| | Pertumbuhan Perusahaan | -.111 | -.102 | 1.000 | .126 |
| | Ukuran Perusahaan | -.993 | -.210 | .126 | 1.000 |