

LAMPIRAN

Lampiran 1 Daftar Sampel Penelitian

| No | Kode | Nama Perusahaan |
|----|------|--------------------------------------|
| 1 | ADES | PT Akasha Wira International Tbk |
| 2 | ALDO | PT Alkindo Naratama Tbk |
| 3 | HDTX | PT Pan Asia Indosyntec Tbk |
| 4 | IGAR | PT Champion Pasific Indonesia Tbk |
| 5 | IKAI | PT Intikramik Alamasri Industri Tbk |
| 6 | INCI | PT Intan Wijaya International Tbk |
| 7 | JKSW | PTJakarta Kyoei Steel Work Tbk |
| 8 | KIAS | PT Keramika Indonesia Assosiasi, Tbk |
| 9 | KRAH | PT Grand Kartech Tbk |
| 10 | MLBI | PT Multi Bintang Indonesia Tbk |
| 11 | SPMA | PT Suparma Tbk |
| 12 | TRIS | PT Trisula International Tbk |
| 13 | UNIT | PT Nusantara Inti Corpora Tbk |
| 14 | YPAS | PT Yana Prima Hasta Persada Tbk |

Lampiran 2 Data Sampel Yang Akan Diolah

| No | Kode | Tahun | Auditor Switching | | Hasil |
|----|------|-------|-------------------|---------|-------|
| | | | A | B | |
| 1 | ADES | 2013 | | JMMR | 0 |
| 2 | ALDO | 2013 | | A&R | 0 |
| 3 | HDTX | 2013 | | DBSR | 0 |
| 4 | IGAR | 2013 | | TIAG | 0 |
| 5 | IKAI | 2013 | | BKR | 0 |
| 6 | INCI | 2013 | | UHY | 0 |
| 7 | JKSW | 2013 | | ISAR | 0 |
| 8 | KIAS | 2013 | | MS | 0 |
| 9 | KRAH | 2013 | | Kreston | 0 |
| 10 | MLBI | 2013 | | KPMG | 0 |
| 11 | SPMA | 2013 | | HSAR | 0 |
| 12 | TRIS | 2013 | | PKF | 0 |
| 13 | UNIT | 2013 | | DISR | 0 |
| 14 | YPAS | 2013 | | R&P | 0 |
| 15 | ADES | 2014 | JMMR | BDO | 1 |
| 16 | ALDO | 2014 | A&R | A&R | 0 |
| 17 | HDTX | 2014 | DBSR | DBSR | 0 |
| 18 | IGAR | 2014 | TIAG | HGK | 1 |
| 19 | IKAI | 2014 | BKR | BKR | 0 |
| 20 | INCI | 2014 | UHY | UHY | 0 |
| 21 | JKSW | 2014 | ISAR | AUR | 1 |
| 22 | KIAS | 2014 | MS | MS | 0 |
| 23 | KRAH | 2014 | Kreston | Kreston | 0 |
| 24 | MLBI | 2014 | KPMG | KPMG | 0 |
| 25 | SPMA | 2014 | HSAR | HLB | 1 |
| 26 | TRIS | 2014 | PKF | PKF | 0 |
| 27 | UNIT | 2014 | DISR | ARHJ | 1 |
| 28 | YPAS | 2014 | R&P | BWP | 1 |
| 29 | ADES | 2015 | BDO | BDO | 0 |
| 30 | ALDO | 2015 | A&R | A&R | 0 |
| 31 | HDTX | 2015 | DBSR | DBSR | 0 |
| 32 | IGAR | 2015 | HGK | HGK | 0 |
| 33 | IKAI | 2015 | BKR | HDTR | 1 |
| 34 | INCI | 2015 | UHY | Kreston | 1 |
| 35 | JKSW | 2015 | AUR | AUR | 0 |
| 36 | KIAS | 2015 | MS | MS | 0 |
| 37 | KRAH | 2015 | Kreston | Kreston | 0 |

| | | | | | |
|----|------|------|----------|----------|---|
| 38 | MLBI | 2015 | KPMG | Delloite | 1 |
| 39 | SPMA | 2015 | HLB | PKF | 1 |
| 40 | TRIS | 2015 | PKF | PR | 1 |
| 41 | UNIT | 2015 | ARHJ | ARHJ | 0 |
| 42 | YPAS | 2015 | BWP | R&P | 1 |
| 43 | ADES | 2016 | BDO | BDO | 0 |
| 44 | ALDO | 2016 | A&R | RRR | 1 |
| 45 | HDTX | 2016 | DBSR | MS | 1 |
| 46 | IGAR | 2016 | HGK | R&P | 1 |
| 47 | IKAI | 2016 | HDTR | HDTR | 0 |
| 48 | INCI | 2016 | Kreston | Kreston | 0 |
| 49 | JKSW | 2016 | AUR | ISAR | 1 |
| 50 | KIAS | 2016 | MS | MS | 0 |
| 51 | KRAH | 2016 | Kreston | Kreston | 0 |
| 52 | MLBI | 2016 | Delloite | Delloite | 0 |
| 53 | SPMA | 2016 | PKF | HSAR | 1 |
| 54 | TRIS | 2016 | PR | HSAR | 1 |
| 55 | UNIT | 2016 | ARHJ | ARHJ | 0 |
| 56 | YPAS | 2016 | R&P | R&P | 0 |

| No | Kode | Tahun | Z score | Indikasi kebangkrutan | Skala kebangkrutan | FD |
|----|------|-------|---------|-----------------------|--------------------|----|
| 1 | ADES | 2013 | 2,72 | perhatian khusus | 3 | 1 |
| 2 | ALDO | 2013 | 2,84 | perhatian khusus | 3 | 1 |
| 3 | HDTX | 2013 | 0,01 | bangkrut | 1 | 1 |
| 4 | IGAR | 2013 | 4,85 | sehat | 4 | 0 |
| 5 | IKAI | 2013 | 0,80 | bangkrut | 1 | 1 |
| 6 | INCI | 2013 | 9,08 | sehat | 4 | 0 |
| 7 | JKSW | 2013 | 0,34 | bangkrut | 1 | 1 |
| 8 | KIAS | 2013 | 6,36 | sehat | 4 | 0 |
| 9 | KRAH | 2013 | 4,13 | sehat | 4 | 0 |
| 10 | MLBI | 2013 | 12,87 | sehat | 4 | 0 |
| 11 | SPMA | 2013 | 1,24 | bangkrut | 1 | 1 |
| 12 | TRIS | 2013 | 3,78 | sehat | 4 | 0 |
| 13 | UNIT | 2013 | 0,59 | bangkrut | 1 | 1 |
| 14 | YPAS | 2013 | 0,39 | bangkrut | 1 | 1 |
| 15 | ADES | 2014 | 2,46 | FD 2 tahun ke depan | 2 | 1 |
| 16 | ALDO | 2014 | 2,77 | perhatian khusus | 3 | 1 |
| 17 | HDTX | 2014 | 0,29 | bangkrut | 1 | 1 |
| 18 | IGAR | 2014 | 5,52 | sehat | 4 | 0 |

| | | | | | | |
|----|------|------|---------|---------------------|---|---|
| 19 | IKAI | 2014 | 0,72 | bangkrut | 1 | 1 |
| 20 | INCI | 2014 | 10,70 | sehat | 4 | 0 |
| 21 | JKSW | 2014 | 0,40 | bangkrut | 1 | 1 |
| 22 | KIAS | 2014 | 6,27 | sehat | 4 | 0 |
| 23 | KRAH | 2014 | 1,62 | bangkrut | 1 | 1 |
| 24 | MLBI | 2014 | 7,67 | sehat | 4 | 0 |
| 25 | SPMA | 2014 | 1,50 | bangkrut | 1 | 1 |
| 26 | TRIS | 2014 | 2,93 | perhatian khusus | 3 | 1 |
| 27 | UNIT | 2014 | 0,71 | bangkrut | 1 | 1 |
| 28 | YPAS | 2014 | 1,32 | bangkrut | 1 | 1 |
| 29 | ADES | 2015 | 1,99 | FD 2 tahun ke depan | 2 | 1 |
| 30 | ALDO | 2015 | 2,54 | FD 2 tahun ke depan | 2 | 1 |
| 31 | HDTX | 2015 | 0,33 | bangkrut | 1 | 1 |
| 32 | IGAR | 2015 | 5,69 | sehat | 4 | 0 |
| 33 | IKAI | 2015 | -0,53 | bangkrut | 1 | 1 |
| 34 | INCI | 2015 | 24,56 | sehat | 4 | 0 |
| 35 | JKSW | 2015 | -121,22 | bangkrut | 1 | 1 |
| 36 | KIAS | 2015 | 4,37 | sehat | 4 | 0 |
| 37 | KRAH | 2015 | -19,18 | bangkrut | 1 | 1 |
| 38 | MLBI | 2015 | 2,73 | perhatian khusus | 3 | 1 |
| 39 | SPMA | 2015 | 0,95 | bangkrut | 1 | 1 |
| 40 | TRIS | 2015 | 3,15 | sehat | 4 | 0 |
| 41 | UNIT | 2015 | 0,72 | bangkrut | 1 | 1 |
| 42 | YPAS | 2015 | 1,66 | bangkrut | 1 | 1 |
| 43 | ADES | 2016 | 3,04 | sehat | 4 | 0 |
| 44 | ALDO | 2016 | 2,21 | FD 2 tahun ke depan | 2 | 1 |
| 45 | HDTX | 2016 | 0,03 | bangkrut | 1 | 1 |
| 46 | IGAR | 2016 | 3,42 | sehat | 4 | 0 |
| 47 | IKAI | 2016 | -2,20 | bangkrut | 1 | 1 |
| 48 | INCI | 2016 | 1,26 | bangkrut | 1 | 1 |
| 49 | JKSW | 2016 | 4,15 | sehat | 4 | 0 |
| 50 | KIAS | 2016 | 3,85 | sehat | 4 | 0 |
| 51 | KRAH | 2016 | 4,11 | sehat | 4 | 0 |
| 52 | MLBI | 2016 | 2,89 | perhatian khusus | 3 | 1 |
| 53 | SPMA | 2016 | 3,54 | sehat | 4 | 0 |
| 54 | TRIS | 2016 | 3,32 | sehat | 4 | 0 |
| 55 | UNIT | 2016 | 0,85 | bangkrut | 1 | 1 |
| 56 | YPAS | 2016 | 1,46 | bangkrut | 1 | 1 |

| No | Kode | Tahun | Angka pada laporan audit | Keterangan | Jumlah Utang Jangka pendek tahun t-1 | Jumlah Utang Jangka pendek tahun t | DD |
|----|------|-------|--------------------------|--------------|--------------------------------------|------------------------------------|----|
| 1 | ADES | 2013 | Rp0 | - | - | - | 0 |
| 2 | ALDO | 2013 | Rp0 | - | - | - | 0 |
| 3 | HDTX | 2013 | Rp0 | - | - | - | 0 |
| 4 | IGAR | 2013 | Rp0 | - | - | - | 0 |
| 5 | IKAI | 2013 | Rp0 | - | - | - | 0 |
| 6 | INCI | 2013 | Rp0 | - | - | - | 0 |
| 7 | JKSW | 2013 | Rp407.804.369.894 | kurang modal | Rp16.992.297.161 | Rp9.385.313.775 | 0 |
| 8 | KIAS | 2013 | Rp0 | - | - | - | 0 |
| 9 | KRAH | 2013 | Rp0 | - | - | - | 0 |
| 10 | MLBI | 2013 | Rp0 | - | - | - | 0 |
| 11 | SPMA | 2013 | Rp0 | - | - | - | 0 |
| 12 | TRIS | 2013 | Rp0 | - | - | - | 0 |
| 13 | UNIT | 2013 | Rp0 | - | - | - | 0 |
| 14 | YPAS | 2013 | Rp0 | - | - | - | 0 |
| 15 | ADES | 2014 | Rp0 | - | - | - | 0 |
| 16 | ALDO | 2014 | Rp0 | - | - | - | 0 |
| 17 | HDTX | 2014 | Rp526.495.810.936 | merugi | Rp1.002.119.790.096 | Rp510.983.513.757 | 0 |
| 18 | IGAR | 2014 | Rp0 | - | - | - | 0 |
| 19 | IKAI | 2014 | Rp0 | - | - | - | 0 |
| 20 | INCI | 2014 | Rp0 | - | - | - | 0 |
| 21 | JKSW | 2014 | Rp417.436.260.515 | kurang modal | Rp9.385.313.775 | Rp59.595.673.194 | 1 |
| 22 | KIAS | 2014 | Rp0 | - | - | - | 0 |
| 23 | KRAH | 2014 | Rp0 | - | - | - | 0 |
| 24 | MLBI | 2014 | Rp0 | - | - | - | 0 |
| 25 | SPMA | 2014 | Rp0 | - | - | - | 0 |
| 26 | TRIS | 2014 | Rp0 | - | - | - | 0 |
| 27 | UNIT | 2014 | Rp0 | - | - | - | 0 |
| 28 | YPAS | 2014 | Rp0 | - | - | - | 0 |
| 29 | ADES | 2015 | Rp0 | - | - | - | 0 |
| 30 | ALDO | 2015 | Rp0 | - | - | - | 0 |
| 31 | HDTX | 2015 | Rp355.444.509 | merugi | Rp510.983.914 | Rp831.964.891 | 1 |
| 32 | IGAR | 2015 | Rp0 | - | - | - | 0 |
| 33 | IKAI | 2015 | Rp0 | - | - | - | 0 |
| 34 | INCI | 2015 | Rp0 | - | - | - | 0 |
| 35 | JKSW | 2015 | Rp440.532.918 | kurang modal | Rp59.995.673.184 | Rp45.808.922.184 | 0 |
| 36 | KIAS | 2015 | Rp0 | - | - | - | 0 |
| 37 | KRAH | 2015 | Rp0 | - | - | - | 0 |
| 38 | MLBI | 2015 | Rp0 | - | - | - | 0 |
| 39 | SPMA | 2015 | Rp0 | - | - | - | 0 |

| | | | | | | | |
|----|------|------|-------------------|--------------|------------------|------------------|---|
| 40 | TRIS | 2015 | Rp0 | - | - | - | 0 |
| 41 | UNIT | 2015 | Rp0 | - | - | - | 0 |
| 42 | YPAS | 2015 | Rp0 | - | - | - | 0 |
| 43 | ADES | 2016 | Rp0 | - | - | - | 0 |
| 44 | ALDO | 2016 | Rp0 | - | - | - | 0 |
| 45 | HDTX | 2016 | Rp0 | - | - | - | 0 |
| 46 | IGAR | 2016 | Rp0 | - | - | - | 0 |
| 47 | IKAI | 2016 | Rp0 | - | - | - | 0 |
| 48 | INCI | 2016 | Rp453.578.327 | merugi | Rp753.768.922 | Rp594.657.152 | 1 |
| 49 | JKSW | 2016 | Rp0 | - | - | - | 0 |
| 50 | KIAS | 2016 | Rp251.433.543.524 | kurang modal | Rp36.718.433.152 | Rp41.606.727.849 | 1 |
| 51 | KRAH | 2016 | Rp0 | - | - | - | 0 |
| 52 | MLBI | 2016 | Rp0 | - | - | - | 0 |
| 53 | SPMA | 2016 | Rp0 | - | - | - | 0 |
| 54 | TRIS | 2016 | Rp393.567.637 | merugi | Rp831.964.891 | Rp773.443.042 | 1 |
| 55 | UNIT | 2016 | Rp0 | - | - | - | 0 |
| 56 | YPAS | 2016 | Rp441.753.828.553 | kurang modal | Rp45.808.922.184 | Rp61.304.422.851 | 1 |

| No | Kode | Tahun | Angka pada laporan audit | Keterangan | Opini | OAGC |
|----|------|-------|--------------------------|--------------|-------------------|------|
| 1 | ADES | 2013 | Rp0 | - | Non Going Concern | 0 |
| 2 | ALDO | 2013 | Rp0 | - | Non Going Concern | 0 |
| 3 | HDTX | 2013 | Rp0 | - | Non Going Concern | 0 |
| 4 | IGAR | 2013 | Rp0 | - | Non Going Concern | 0 |
| 5 | IKAI | 2013 | Rp0 | - | Non Going Concern | 0 |
| 6 | INCI | 2013 | Rp0 | - | Non Going Concern | 0 |
| 7 | JKSW | 2013 | Rp407.804.369.894 | kurang modal | Going Concern | 1 |
| 8 | KIAS | 2013 | Rp0 | - | Non Going Concern | 0 |
| 9 | KRAH | 2013 | Rp0 | - | Non Going Concern | 0 |
| 10 | MLBI | 2013 | Rp0 | - | Non Going Concern | 0 |
| 11 | SPMA | 2013 | Rp0 | - | Non Going Concern | 0 |
| 12 | TRIS | 2013 | Rp0 | - | Non Going Concern | 0 |
| 13 | UNIT | 2013 | Rp0 | - | Non Going Concern | 0 |
| 14 | YPAS | 2013 | Rp0 | - | Non Going Concern | 0 |
| 15 | ADES | 2014 | Rp0 | - | Non Going Concern | 0 |
| 16 | ALDO | 2014 | Rp0 | - | Non Going Concern | 0 |
| 17 | HDTX | 2014 | Rp526.495.810.936 | merugi | Going Concern | 1 |
| 18 | IGAR | 2014 | Rp0 | - | Non Going Concern | 0 |
| 19 | IKAI | 2014 | Rp0 | - | Non Going Concern | 0 |

| | | | | | | |
|----|------|------|-------------------|------------------|-------------------|---|
| 20 | INCI | 2014 | Rp0 | - | Non Going Concern | 0 |
| 21 | JKSW | 2014 | Rp417.436.260.515 | kurang modal | Going Concern | 1 |
| 22 | KIAS | 2014 | Rp0 | - | Non Going Concern | 0 |
| 23 | KRAH | 2014 | Rp0 | - | Non Going Concern | 0 |
| 24 | MLBI | 2014 | Rp0 | - | Non Going Concern | 0 |
| 25 | SPMA | 2014 | Rp0 | - | Non Going Concern | 0 |
| 26 | TRIS | 2014 | Rp0 | - | Non Going Concern | 0 |
| 27 | UNIT | 2014 | Rp0 | - | Non Going Concern | 0 |
| 28 | YPAS | 2014 | Rp0 | - | Non Going Concern | 0 |
| 29 | ADES | 2015 | Rp0 | - | Non Going Concern | 0 |
| 30 | ALDO | 2015 | Rp0 | - | Non Going Concern | 0 |
| 31 | HDTX | 2015 | Rp355.444.509 | merugi | Going Concern | 1 |
| 32 | IGAR | 2015 | Rp0 | - | Non Going Concern | 0 |
| 33 | IKAI | 2015 | Rp0 | - | Non Going Concern | 0 |
| 34 | INCI | 2015 | Rp0 | - | Non Going Concern | 0 |
| 35 | JKSW | 2015 | Rp440.532.918 | kurang modal | Going Concern | 1 |
| 36 | KIAS | 2015 | Rp0 | - | Non Going Concern | 0 |
| 37 | KRAH | 2015 | Rp0 | - | Non Going Concern | 0 |
| 38 | MLBI | 2015 | Rp0 | - | Non Going Concern | 0 |
| 39 | SPMA | 2015 | Rp0 | - | Non Going Concern | 0 |
| 40 | TRIS | 2015 | Rp0 | reorganisasi | Going Concern | 1 |
| 41 | UNIT | 2015 | Rp0 | - | Non Going Concern | 0 |
| 42 | YPAS | 2015 | Rp0 | - | Non Going Concern | 0 |
| 43 | ADES | 2016 | Rp0 | - | Non Going Concern | 0 |
| 44 | ALDO | 2016 | Rp0 | - | Non Going Concern | 0 |
| 45 | HDTX | 2016 | Rp0 | reorganisasi | Going Concern | 1 |
| 46 | IGAR | 2016 | -Rp453.678.341 | arus kas negatif | Going Concern | 1 |
| 47 | IKAI | 2016 | Rp0 | - | Non Going Concern | 0 |
| 48 | INCI | 2016 | Rp0 | - | Non Going Concern | 0 |
| 49 | JKSW | 2016 | -Rp381.455.689 | arus kas negatif | Going Concern | 1 |
| 50 | KIAS | 2016 | Rp251.433.543.524 | kurang modal | Going Concern | 1 |
| 51 | KRAH | 2016 | Rp0 | - | Non Going Concern | 0 |
| 52 | MLBI | 2016 | Rp0 | - | Non Going Concern | 0 |
| 53 | SPMA | 2016 | -Rp32.157.285.059 | arus kas negatif | Going Concern | 1 |
| 54 | TRIS | 2016 | Rp0 | reorganisasi | Going Concern | 1 |
| 55 | UNIT | 2016 | Rp0 | - | Non Going Concern | 0 |
| 56 | YPAS | 2016 | Rp0 | - | Non Going Concern | 0 |

| No | Kode | Tahun | Auditor Switching (X1) | Financial Distress (X2) | Debt Default (X3) | Opini Going Concern (Y) |
|----|------|-------|------------------------|-------------------------|-------------------|-------------------------|
| 1 | ADES | 2013 | 0 | 1 | 0 | 0 |
| 2 | ALDO | 2013 | 0 | 1 | 0 | 0 |
| 3 | HDTX | 2013 | 0 | 1 | 0 | 0 |
| 4 | IGAR | 2013 | 0 | 0 | 0 | 0 |
| 5 | IKAI | 2013 | 0 | 1 | 0 | 0 |
| 6 | INCI | 2013 | 0 | 0 | 0 | 0 |
| 7 | JKSW | 2013 | 0 | 1 | 0 | 1 |
| 8 | KIAS | 2013 | 0 | 0 | 0 | 0 |
| 9 | KRAH | 2013 | 0 | 0 | 0 | 0 |
| 10 | MLBI | 2013 | 0 | 0 | 0 | 0 |
| 11 | SPMA | 2013 | 0 | 1 | 0 | 0 |
| 12 | TRIS | 2013 | 0 | 0 | 0 | 0 |
| 13 | UNIT | 2013 | 0 | 1 | 0 | 0 |
| 14 | YPAS | 2013 | 0 | 1 | 0 | 0 |
| 15 | ADES | 2014 | 1 | 1 | 0 | 0 |
| 16 | ALDO | 2014 | 0 | 1 | 0 | 0 |
| 17 | HDTX | 2014 | 0 | 1 | 0 | 1 |
| 18 | IGAR | 2014 | 1 | 0 | 0 | 0 |
| 19 | IKAI | 2014 | 0 | 1 | 0 | 0 |
| 20 | INCI | 2014 | 0 | 0 | 0 | 0 |
| 21 | JKSW | 2014 | 1 | 1 | 1 | 1 |
| 22 | KIAS | 2014 | 0 | 0 | 0 | 0 |
| 23 | KRAH | 2014 | 0 | 1 | 0 | 0 |
| 24 | MLBI | 2014 | 0 | 0 | 0 | 0 |
| 25 | SPMA | 2014 | 1 | 1 | 0 | 0 |
| 26 | TRIS | 2014 | 0 | 1 | 0 | 0 |
| 27 | UNIT | 2014 | 1 | 1 | 0 | 0 |
| 28 | YPAS | 2014 | 1 | 1 | 0 | 0 |
| 29 | ADES | 2015 | 0 | 1 | 0 | 0 |
| 30 | ALDO | 2015 | 0 | 1 | 0 | 0 |
| 31 | HDTX | 2015 | 0 | 1 | 1 | 1 |
| 32 | IGAR | 2015 | 0 | 0 | 0 | 0 |
| 33 | IKAI | 2015 | 1 | 1 | 0 | 0 |
| 34 | INCI | 2015 | 1 | 0 | 0 | 0 |
| 35 | JKSW | 2015 | 0 | 1 | 0 | 1 |
| 36 | KIAS | 2015 | 0 | 0 | 0 | 0 |

| | | | | | | |
|----|------|------|---|---|---|---|
| 37 | KRAH | 2015 | 0 | 1 | 0 | 0 |
| 38 | MLBI | 2015 | 1 | 1 | 0 | 0 |
| 39 | SPMA | 2015 | 1 | 1 | 0 | 0 |
| 40 | TRIS | 2015 | 1 | 0 | 0 | 1 |
| 41 | UNIT | 2015 | 0 | 1 | 0 | 0 |
| 42 | YPAS | 2015 | 1 | 1 | 0 | 0 |
| 43 | ADES | 2016 | 0 | 0 | 0 | 0 |
| 44 | ALDO | 2016 | 1 | 1 | 0 | 0 |
| 45 | HDTX | 2016 | 1 | 1 | 0 | 1 |
| 46 | IGAR | 2016 | 1 | 0 | 0 | 1 |
| 47 | IKAI | 2016 | 0 | 1 | 0 | 0 |
| 48 | INCI | 2016 | 0 | 1 | 1 | 0 |
| 49 | JKSW | 2016 | 1 | 0 | 0 | 1 |
| 50 | KIAS | 2016 | 0 | 0 | 1 | 1 |
| 51 | KRAH | 2016 | 0 | 0 | 0 | 0 |
| 52 | MLBI | 2016 | 0 | 1 | 0 | 0 |
| 53 | SPMA | 2016 | 1 | 0 | 0 | 1 |
| 54 | TRIS | 2016 | 1 | 0 | 1 | 1 |
| 55 | UNIT | 2016 | 0 | 1 | 0 | 0 |
| 56 | ADES | 2016 | 0 | 1 | 1 | 0 |

Lampiran 3 Hasil Statistik Deskriptif

Statistics

| | N | Minimum | Maximum | Mode | Mean | Std. Deviation |
|------|----|---------|---------|------|------|----------------|
| AS | 56 | 0 | 1 | 0 | ,32 | ,471 |
| FD | 56 | 0 | 1 | 1 | ,63 | ,489 |
| DD | 56 | 0 | 1 | 0 | ,11 | ,312 |
| OAGC | 56 | 0 | 1 | 0 | ,21 | ,414 |

AS

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------------------------------|-----------|---------|---------------|--------------------|
| Valid | Tidak melakukan Auditor Switching | 38 | 67,9 | 67,9 | 67,9 |
| | Melakukan Auditor Switching | 18 | 32,1 | 32,1 | 100,0 |
| | Total | 56 | 100,0 | 100,0 | |

FD

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Tidak Bangkrut | 21 | 37,5 | 37,5 | 37,5 |
| | Bangkrut | 35 | 62,5 | 62,5 | 100,0 |
| | Total | 56 | 100,0 | 100,0 | |

DD

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------------|-----------|---------|---------------|--------------------|
| Valid | Tidak Debt Default | 50 | 89,3 | 89,3 | 89,3 |
| | Debt Default | 6 | 10,7 | 10,7 | 100,0 |
| | Total | 56 | 100,0 | 100,0 | |

OAGC

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | Non Going Concern | 44 | 78,6 | 78,6 | 78,6 |
| | Going Concern | 12 | 21,4 | 21,4 | 100,0 |
| | Total | 56 | 100,0 | 100,0 | |

Lampiran 4 Analisis Regresi Logistik

Hasil Uji Model Fit**Iteration History^{a,b,c}**

| Iteration | | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
| | | | Constant |
| Step 0 | 1 | 58,431 | -1,143 |
| | 2 | 58,193 | -1,293 |
| | 3 | 58,193 | -1,299 |
| | 4 | 58,193 | -1,299 |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 58,193

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 | Constant | Coefficients | | |
|-----------|---|-------------------|----------|--------------|-------|-------|
| | | | | AS | FD | DD |
| Step 1 | 1 | 47,200 | -1,387 | 1,008 | -,477 | 2,035 |
| | 2 | 45,069 | -1,801 | 1,553 | -,792 | 2,629 |
| | 3 | 44,943 | -1,927 | 1,732 | -,901 | 2,830 |
| | 4 | 44,942 | -1,938 | 1,748 | -,910 | 2,849 |
| | 5 | 44,942 | -1,938 | 1,748 | -,910 | 2,849 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 58,193

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

Hasil Uji Koefisien Determinasi Model Summary

| Step | -2 Log likelihood | Cox & Snell R | Nagelkerke R |
|------|---------------------|---------------|--------------|
| | | Square | Square |
| 1 | 44,942 ^a | ,211 | ,326 |

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

Hasil Uji Hosmer and Lemeshow's Goodness of Fit Test Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 7,324 | 3 | ,062 |

Tabel Klasifikasi Classification Table^a

| | Observed | Predicted | | Percentage Correct |
|--------------------|---------------|-------------------|---------------|--------------------|
| | | Non Going Concern | Going Concern | |
| Step 1 | OAGC | 42 | 2 | 95,5 |
| | Going Concern | 8 | 4 | 33,3 |
| Overall Percentage | | | | 82,1 |

a. The cut value is ,500

Lampiran 5 Pengujian Hipotesis

**Pengujian Hipotesis
Variables in the Equation**

| | | B | S.E. | Wald | df | Sig. | Exp(B) |
|---------------------|----------|--------|-------|-------|----|------|--------|
| Step 1 ^a | AS | 1,748 | ,796 | 4,829 | 1 | ,028 | 5,745 |
| | FD | -,910 | ,777 | 1,372 | 1 | ,241 | ,402 |
| | DD | 2,849 | 1,098 | 6,728 | 1 | ,009 | 17,268 |
| | Constant | -1,938 | ,703 | 7,594 | 1 | ,006 | ,144 |

a. Variable(s) entered on step 1: AS, FD, DD.