

LAMPIRAN

Lampiran 1. Jumlah Populasi Penelitian

No.	KODE	Nama Perusahaan
1	ADES	Akasha Wira International
2	ADMG	Polychem Indonesia
3	AISA	Tiga Pilar Sejahtera
4	AKPI	Argha Karya Prima
5	AKRA	AKR Corporindo
6	ALDO	Alkindo Naramata
7	ALMI	Alumindo Light Metal
8	ALTO	Tri Bayan Tirta
9	AMFG	Asahimas Flat Glass
10	APII	Arita Prima Indonesia
11	APLI	Asiplast Industries
12	ARGO	Argo Pantes
13	ARNA	Arwana Citramulia
14	ASGR	Astra Graphia
15	ASII	Astra Inetrnational
16	AUTO	Astra Otoparts
17	BAJA	Saranacentral Bajatama
18	BATA	Sepatu Bata
19	BIMA	Primarindo Asia
20	BRAM	Indo Korsda
21	BRNA	Berlina
22	BRPT	Barito Pasific
23	BTON	Betonjaya Manunggal
24	CEKA	Wilmar Cahaya Kalbar
25	CLPI	Colorpark Indonesia
26	CNTX	Century Textile Industry
27	CTBN	Citra Tubindo
28	DAJK	Dwi Aneka Jaya Kemasindo
29	DLTA	Delta Djakarta
30	DPNS	Duta Pertiwi Nusantara
31	DVLA	Darya Varia
32	EKAD	Ekadharma Inetrnational
33	ERTX	Eratex Djaja
34	ESTI	Evershine Textile
35	ETWA	Eterindo Wahanatama
36	FAST	Fast Food Indonesia
37	FASW	Fajar Suya Wisesa
38	FPNI	Lotte Chemical Titan
39	GDST	Gunawan Dianjaya Steel
40	GDYR	Goodyear Indonesia
41	GGRM	Gudang Garam
42	GJTL	Gajah Tunggal
43	HDTX	Panasia Indo Resources
44	HEXA	Hexindo Adiperkasa

45	HMSP	HM Sampoerna
46	ICBP	Indofood CBP Sukses M.
47	IGAR	Champion Pasific Indonesia
48	IKAI	Intikeramik Alamsari
49	IKBI	Sumi Indokabel
50	IMAS	Indomobil Sukses Internt.
51	IMPC	Impack Pratama Industri
52	INAF	Indofarma
53	INAI	Indal Alumindo Industry
54	INCI	Intanwijaya International
55	INDF	Indofood Sukses Makmur
56	INDR	Indorama Synthetics
57	INDS	Indospring
58	INKP	Indah Kiat Pulp
59	INRU	Toba Pulp Lestari
60	INTA	Intraco Penta
61	INTD	Interdelta
62	INTP	Indocement Tunggal Perkasa
63	IPOL	Indopoly Swakarsa
64	ISSP	Steel Pipe Industrt
65	JECC	Jembo Cable Company
66	JKSW	Jakarta Kyoei Steel Works
67	JPRS	Jaya Pari Steel
68	KAEF	Kimia Farma
69	KBLI	KMI Wire and Cable
70	KBLM	Kabelindo Murni
71	KBRI	Kertas Basuki Rahmat
72	KIAS	Keramika Indonesia
73	KICI	Kedaung Indah Can
74	KKGI	Resource Alam Indonesia
75	KLBF	Kalbe Farma
76	KOBX	Kobexindo Tractors
77	KONI	Perdana Bangun Pusaka
78	KRAS	Krakatau Steel
79	KSDI	Kedawung Setia Industrial
80	LION	Lion Metal Works
81	LMPI	Langgeng Makmur
82	LMSH	Lionmesh Prima
83	LPIN	Multi Prima Sejahtera
84	LTLS	Lautan Luas
85	MASA	Multistrada Arah Sarana
86	MBTO	Martina Berto
87	MDRN	Modern International
88	MERK	Merck
89	MLBI	Multi Bintang Indonesia
90	MLIA	Mulia Industrindo
91	MLPL	Multipolar
92	MRAT	Mustika Ratu

93	MTDL	Metrodata Electronics
94	MYOR	Mayora Indah
95	MYTX	Apac Citra Centratex
96	NIKL	Pelat Timah Nusantara
97	NIPS	Nipress
98	PBRX	Pan Brother Tex
99	PICO	Pelangi Indah Canindo
100	POLY	Asia Pasific Fibers
101	PRAS	Prima Alloy Steel
102	PSDN	Prasidha Aneka Niaga
103	PTSN	Sat Nusapersada
104	PTSP	Pioneerindo Gormet Ind.
105	PYFA	Pyridan Farma
106	RDTX	Roda Vivatex
107	RICY	Ricky Putra Globalindo
108	RMBA	Bentoel International
109	ROTI	Nippon Indosari
110	SCCO	Supreme Cable Manufact.
111	SCPI	Merck- Sharp Dohme
112	SIAP	Sekawan Inti Permata
113	SIDO	Jamu dan Farmasi Sidomuncul
114	SIMA	Siwani Makmur
115	SKLT	Sekar Laut
116	SKMB	Sekar Bumi
117	SMAR	Sinar Mas Agro
118	SMBR	Semen Baturaja
119	SMCB	Holcim Indonesia
120	SMGR	Semen Indonesia
121	SMSM	Selamat Sempurna
122	SOBI	Sorini Agro Asia Corp.
123	SPMA	Suprama
124	SQBI	Taiso Pharmaceutical
125	SRIL	Sri Rejeki Isman
126	SRSN	Indo Acidatama
127	SSTM	Sunson Textile Manufac
128	STTP	Siantar Top
129	SULI	SLJ Global
130	TALF	Tunas Alfin
131	TBLA	Tunas Baru Lampung
132	TBMS	Tembaga Mulia Semanan
133	TCID	Mandom Indonesia
134	TFCO	Tifaco Fiber Ind.
135	TIRA	Tira Austine
136	TIRT	Tirta Mahakam Resources
137	TKIM	Pabrik Kertas Tjiwi Kimia
138	TOTO	Surya Toto Indonesia
139	TPIA	Candra Asri Petrochemical
140	TRIS	Trisula International

141	TRST	Trias Sentosa
142	TSPC	Tempo Scan Pasific
143	TURI	Tunas Ridean
144	ULTJ	Ultrajaya Milk Industri
145	UNIC	Unggul Indah Cahaya
146	UNTR	United Tractors
147	UNTX	Unitex
148	UNVR	Unilever Indonesia
149	VOKS	Voksel Electric
150	YPAS	Yanaprima Hastapersada

Lampiran 2. Jumlah Sampel Penelitian

No.	KODE	Nama Perusahaan
1	ALMI	Alumindo Light Metal
2	ALTO	Tri Bayan Tirta
3	BAJA	Saranacentral Bajatama
4	BRNA	Berlina
5	ETWA	Eterindo Wahanatama
6	GJTL	Gajah Tunggal
7	HDTX	Panasia Indo Resources
8	IKAI	Intikeramik Alamsari
9	IMAS	Indomobil Sukses Internt.
10	INAF	Indofarma
11	INTA	Intraco Penta
12	JKSW	Jakarta Kyoei Steel Works
13	JPRS	Jaya Pari Steel
14	KBRI	Kertas Basuki Rahmat
15	KIAS	Keramika Indonesia
16	KONI	Perdana Bangun Pusaka
17	LPIN	Multi Prima Sejahtera
18	MBTO	Martina Berto
19	MDRN	Modern International
20	MLPL	Multipolar
21	MRAT	Mustika Ratu
22	PRAS	Prima Alloy Steel
23	PSDN	Prasidha Aneka Niaga
24	RMBA	Bentoel International
25	SIAP	Sekawan Inti Permata
26	SIMA	Siwani Makmur
27	SMCB	Holcim Indonesia
28	SSTM	Sunson Textile Manufac
29	TIRA	Tira Austine
30	YPAS	Yanaprima Hastapersada

Lampiran 3. Jumlah Populasi Yang Tidak Termasuk Kriteria Sampel Penelitian

1. Laporan Keuangan Tidak Lengkap Selama Tahun Pengamatan

No.	KODE	Nama Perusahaan	Tidak Tersedia L/K
1	AKRA	AKR Corporindo	tahun 2015
2	APII	Arita Prima Indonesia	tahun 2015
3	BRAM	Indo Korsda	tahun 2015
4	CEKA	Wilmar Cahaya Kalbar	tahun 2017
5	CLPI	Colorpark Indonesia	tahun 2015
6	DAJK	Dwi Aneka Jaya Kemasindo	tahun 2017
7	FAST	Fast Food Indonesia	tahun 2015
8	HEXA	Hexindo Adiperkasa	tahun 2015 & 2016
9	KSDI	Kedawung Setia Industrial	tahun 2015,2016 & 2017
10	MYTX	Apac Citra Centratex	tahun 2017
11	SCPI	Merck- Sharp Dohme	tahun 2016 & 2017
12	SOBI	Sorini Agro Asia Corp.	tahun 2016 & 2017
13	SQBI	Taiso Pharmaceutical	tahun 2017
14	UNTX	Unitex	tahun 2017

2. Tidak Menggunakan Mata Uang Rupiah

No.	KODE	Nama Perusahaan	Tidak Menggunakan Rupiah		
			2015	2016	2017
1	ADMG	Polychem Indonesia	v	v	v
2	ARGO	Argo Pantas	v	v	v
3	BRPT	Barito Pasific	v	v	v
4	CNTX	Century Textile Industry	v	v	v
5	CTBN	Citra Tubindo	v	v	v
6	ERTX	Eratex Djaja	v	v	v
7	ESTI	Evershine Textile	v	v	v
8	FPNI	Lotte Chemical Titan	v	v	v
9	GDYR	Goodyear Indonesia	v	v	v
10	IKBI	Sumi Indokabel	v	v	v
11	INDR	Indorama Synthetics	v	v	v
12	INKP	Indah Kiat Pulp	v	v	v
13	INRU	Toba Pulp Lestari	v	v	v
14	IPOL	Indopoly Swakarsa	v	v	v
15	KKGI	Resource Alam Indonesia	v	v	v
16	KOBX	Kobexindo Tractors	v	v	v
17	KRAS	Krakatau Steel	v	v	v
18	MASA	Multistrada Arah Sarana	v	v	v
19	NIKL	Pelat Timah Nusantara	v	v	v
20	PBRX	Pan Brother Tex	v	v	v
21	POLY	Asia Pasific Fibers	v	v	v
22	PTSN	Sat Nusapersada	v	v	v

23	SRIL	Sri Rejeki Isman	v	v	v
24	SULI	SLJ Global	v	v	v
25	TBMS	Tembaga Mulia Semanan	v	v	v
26	TKIM	Pabrik Kertas Tjiwi Kimia	v	v	v
27	TPIA	Candra Asri Petrochemical	v	v	v
28	UNIC	Unggul Indah Cahaya	v	v	v

3. Tidak Memiliki Laba Negatif Minimal 2 Tahun Pengamatan

No.	KODE	Nama Perusahaan	Tidak Memiliki Laba Negatif Min 2 Thn		
			2015	2016	2017
1	ADES	Akasha Wira International	+	+	+
2	AISA	Tiga Pilar Sejahtera	+	+	-
3	AKPI	Argha Karya Prima	+	+	+
4	ALDO	Alkindo Naramata	+	+	+
5	AMFG	Asahimas Flat Glass	+	+	-
6	APLI	Asiplast Industries	+	+	+
7	ARNA	Arwana Citramulia	+	+	+
8	ASGR	Astra Graphia	+	+	+
9	ASII	Astra Inetrnational	+	+	+
10	AUTO	Astra Otoparts	+	+	+
11	BATA	Sepatu Bata	+	+	+
12	BIMA	Primarindo Asia	-	+	+
13	BTON	Betonjaya Manunggal	+	-	+
14	DLTA	Delta Djakarta	+	+	+
15	DPNS	Duta Pertiwi Nusantara	+	+	+
16	DVLA	Darya Varia	+	+	+
17	EKAD	Ekadharna Inetrnational	+	+	+
18	FASW	Fajar Suya Wisesa	+	+	+
19	GDST	Gunawan Dianjaya Steel	-	+	+
20	GGRM	Gudang Garam	+	+	+
21	HMSP	HM Sampoerna	+	+	+
22	ICBP	Indofood CBP Sukses M.	+	+	+
23	IGAR	Champion Pasific Indonesia	+	+	+
24	IMPC	Impack Pratama Industri	+	+	+
25	INAI	Indal Aluminium Industry	+	+	+
26	INCI	Intanwijaya International	+	+	+
27	INDF	Indofood Sukses Makmur	+	+	+
28	INDS	Indospring	+	+	+
29	INTD	Interdelta	+	+	+
30	INTP	Indocement Tunggul Perkasa	+	+	+
31	ISSP	Steel Pipe Industrt	+	+	+
32	JECC	Jembo Cable Company	+	+	+
33	KAEF	Kimia Farma	+	+	+
34	KBLI	KMI Wire and Cable	+	+	+
35	KBLM	Kabelindo Murni	+	+	+

36	KICI	Kedaung Indah Can	+	-	+
37	KLBF	Kalbe Farma	+	+	+
38	LION	Lion Metal Works	+	+	+
39	LMPI	Langgeng Makmur	+	+	+
40	LMSH	Lionmesh Prima	+	+	+
41	LTLS	Lautan Luas	+	+	+
42	MERK	Merck	+	+	+
43	MLBI	Multi Bintang Indonesia	+	+	+
44	MLIA	Mulia Industrindo	-	+	+
45	MTDL	Metrodata Electronics	+	+	+
46	MYOR	Mayora Indah	+	+	+
47	NIPS	Nipress	+	+	+
48	PICO	Pelangi Indah Canindo	+	+	+
49	PTSP	Pioneerindo Gormet Ind.	+	+	+
50	PYFA	Pyridan Farma	+	+	+
51	RDTX	Roda Vivatex	+	+	+
52	RICY	Ricky Putra Globalindo	+	+	+
53	ROTI	Nippon Indosari	+	+	+
54	SCCO	Supreme Cable Manufact.	+	+	+
55	SIDO	Jamu dan Farmasi Sidomuncul	+	+	+
56	SKLT	Sekar Laut	+	+	+
57	SKMB	Sekar Bumi	+	+	+
58	SMAR	Sinar Mas Agro	-	+	+
59	SMBR	Semen Baturaja	+	+	+
60	SMGR	Semen Indonesia	+	+	+
61	SMSM	Selamat Sempurna	+	+	+
62	SPMA	Suprama	-	+	+
63	SRSN	Indo Acidatama	+	+	+
64	STTP	Siantar Top	+	+	+
65	TALF	Tunas Alfin	+	+	+
66	TBLA	Tunas Baru Lampung	+	+	+
67	TCID	Mandom Indonesia	+	+	+
68	TFCO	Tifaco Fiber Ind.	-	+	+
69	TIRT	Tirta Mahakam Resources	+	+	+
70	TOTO	Surya Toto Indonesia	+	+	+
71	TRIS	Trisula International	+	+	+
72	TRST	Trias Sentosa	+	-	+
73	TSPC	Tempo Scan Pasific	+	+	+
74	TURI	Tunas Ridean	+	+	+
75	ULTJ	Ultrajaya Milk Industri	+	+	+
76	UNTR	United Tractors	+	+	+
77	UNVR	Unilever Indonesia	+	+	+
78	VOKS	Voksel Electric	+	+	+

Lampiran 4. Hasil Tabulasi Data Perusahaan

No.	KODE	ROA			CR			Size			KAP			Debt default			Opini Audit		
		2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
1	ALMI	-0,0226	-0,0777	-0,0104	0,9014	0,8545	0,9734	14,60	14,58	14,68	0	0	0	0	0	0	1	1	1
2	ALTO	-0,0205	-0,0224	-0,0567	1,5827	0,7535	1,0750	13,98	13,97	13,92	0	0	0	0	0	0	1	1	1
3	BAJA	-0,0099	0,0355	-0,0259	0,8577	0,9665	0,9567	13,76	13,80	13,76	0	0	0	1	0	0	1	0	0
4	BRNA	0,2417	-0,0046	-0,0868	1,1411	1,3874	1,0990	14,41	14,55	14,49	0	0	0	0	0	0	1	1	1
5	ETWA	-0,1652	-0,0593	-0,1152	0,6329	0,4859	0,1327	14,10	13,96	13,92	0	0	0	1	1	1	1	1	1
6	GJTL	-0,0119	0,0243	-0,0078	1,7781	1,7305	1,6299	16,68	16,74	16,72	1	1	1	0	0	0	1	0	1
7	HDTX	-0,0730	-0,0838	-0,2094	0,7191	0,7525	0,2287	15,40	15,37	15,21	0	0	0	1	1	1	1	1	1
8	IKAI	-0,2828	-0,5468	-0,1896	0,8085	0,2011	0,0337	12,87	12,49	12,35	0	0	0	1	1	1	1	1	1
9	IMAS	-0,0003	0,0000	0,0835	0,9353	0,9242	0,8377	17,03	17,06	17,26	1	1	1	0	0	0	1	1	0
10	INAF	0,0033	-0,0166	-0,0323	1,2615	1,2109	1,0422	14,24	14,14	14,24	0	0	0	0	0	0	1	1	1
11	INTA	-0,0415	-0,0359	-0,0704	0,8645	0,8753	0,7547	15,57	15,46	15,47	1	1	1	0	0	0	1	1	1
12	JKSW	-0,0871	-0,0106	-0,0159	2,4379	1,9105	2,2622	12,49	12,52	12,44	0	0	0	0	0	0	1	1	0
13	JPRS	-0,0463	-0,0690	-0,0476	13,3489	10,3962	5,4587	12,80	12,77	12,79	0	0	0	1	1	1	1	1	1
14	KBRI	-0,1070	-0,0808	-0,1077	0,8037	0,3605	0,3372	14,19	14,05	13,97	0	0	0	1	1	1	1	1	1
15	KIAS	-0,0857	-0,1407	-0,0528	3,3288	3,1153	7,2206	14,57	14,44	14,39	0	0	0	1	1	1	1	1	1
16	KONI	-0,0264	-0,0697	0,0024	0,9684	0,9267	0,9362	11,76	11,69	11,69	1	1	1	0	0	0	1	1	1
17	LPIN	-0,0545	-0,1358	-0,1111	0,7896	0,7135	0,6027	12,69	13,08	13,04	0	0	0	1	1	1	1	1	1
18	MBTO	-0,0134	0,0095	-0,0361	3,1350	3,0445	2,0630	13,38	13,47	13,57	0	0	0	1	1	1	1	1	1
19	MDRN	-0,0220	-0,3222	-0,1214	2,0657	1,7603	0,9442	14,73	14,50	13,68	1	1	1	1	1	1	1	1	1
20	MLPL	-0,0511	0,0166	-0,0835	1,2241	1,3140	1,1602	16,94	17,00	16,95	0	0	0	0	0	0	1	0	1
21	MRAT	-0,0039	-0,0164	-0,0047	3,7026	3,9706	3,5975	13,12	13,09	13,12	0	0	0	1	1	1	1	1	1
22	PRAS	0,0324	-0,0192	-0,0108	1,0050	1,0071	0,9571	14,24	14,28	14,25	0	0	0	0	0	0	0	1	0
23	PSDN	-0,0695	-0,0628	0,0381	1,2107	1,0598	1,1590	13,34	13,39	13,45	1	1	1	0	0	0	1	1	0
24	RMBA	-0,1287	-0,1546	-0,0368	0,2202	2,4019	1,9209	16,35	16,42	16,46	0	0	0	0	0	0	1	1	1
25	SIAP	-0,1296	-0,1103	-0,0459	1,0733	0,3094	0,0530	12,54	12,34	12,33	0	0	0	0	0	0	1	1	1

26	SIMA	-0,0370	-0,0116	-0,0001	5,2417	6,5261	0,0892	10,60	10,60	11,36	0	0	0	1	1	1	1	1	1
27	SMCB	0,0084	-0,0139	-0,0440	0,6524	0,4594	0,5436	16,67	16,80	16,79	1	1	1	0	0	0	1	1	1
28	SSTM	-0,0200	-0,0217	-0,0391	1,1377	1,2683	1,7078	13,49	13,42	13,31	0	0	0	1	1	1	1	1	1
29	TIRA	-0,0016	0,2498	-0,0176	1,3015	1,3476	1,3502	12,29	12,71	12,74	0	0	0	0	0	0	1	0	1
30	YPAS	-0,0369	-0,0300	-0,0491	1,2247	0,9736	0,8947	12,54	12,54	12,62	0	0	0	1	1	1	1	1	1

Lampiran 5. Statistik Deskriptif

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	90	-.5468	.2498	-.049538	.0950959
CR	90	.0337	13.3489	1.682050	2.0374476
Size	90	10.60	17.26	14.0873	1.60890
KAP	90	0	1	.22	.418
Debt default	90	0	1	.44	.500
Opini Audit	90	0	1	.89	.316
Valid N (listwise)	90				

Frequency Table

KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid KAP non big four	70	77.8	77.8	77.8
KAP the big four	20	22.2	22.2	100.0
Total	90	100.0	100.0	

Debt default

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid non debt default	50	55.6	55.6	55.6
Debt Default	40	44.4	44.4	100.0
Total	90	100.0	100.0	

Opini Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Opini audit non GC	10	11.1	11.1	11.1
Opini audit GC	80	88.9	88.9	100.0
Total	90	100.0	100.0	

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	90	100.0
	Missing Cases	0	.0
	Total	90	100.0
Unselected Cases		0	.0
Total		90	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Opini audit non GC	0
Opini audit GC	1

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		Opini Audit			Resid	ZResid
4	S	1**	.053	0	.947	4.213
82	S	0**	.895	1	-.895	-2.915

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2.000 are listed.

Block 0: Beginning Block**Iteration History^{a,b,c}**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	65.582	1.556
	2	62.855	1.995
	3	62.790	2.077
	4	62.790	2.079
	5	62.790	2.079

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 62.790

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

Classification Table^{a,b}

Observed			Predicted		
			Opini Audit		Percentage Correct
			Opini audit non GC	Opini audit GC	
Step 0	Opini Audit	Opini audit non GC	0	10	.0
		Opini audit GC	0	80	100.0
		Overall Percentage			88.9

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	2.079	.335	38.436	1	.000	8.000

			Score	df	Sig.
Step 0	Variables	ROA	14.175	1	.000
		CR	.503	1	.478
		Size	20.132	1	.000
		KAP	.972	1	.324
		Debtdefault	9.000	1	.003
Overall Statistics			32.941	5	.000

Block 1: Method = Enter

Iteration		-2 Log likelihood	Coefficients					
			Constant	ROA	CR	Size	KAP	Debtdefault
Step 1	1	47.411	5.809	-3.486	.006	-.335	.726	.277
	2	31.269	10.555	-8.862	.014	-.645	1.514	.434
	3	25.020	15.459	-14.353	.017	-.964	2.365	.604
	4	23.173	19.121	-18.450	.024	-1.199	2.977	.988
	5	22.750	20.511	-20.052	.049	-1.290	3.209	1.734
	6	22.621	20.700	-20.195	.093	-1.305	3.253	2.670
	7	22.574	20.723	-20.160	.125	-1.309	3.267	3.647
	8	22.557	20.729	-20.151	.133	-1.310	3.271	4.643
	9	22.551	20.729	-20.150	.134	-1.310	3.271	5.643
	10	22.548	20.729	-20.150	.134	-1.310	3.271	6.643
	11	22.548	20.729	-20.150	.134	-1.310	3.271	7.643
	12	22.547	20.729	-20.150	.134	-1.310	3.271	8.643
	13	22.547	20.729	-20.150	.134	-1.310	3.271	9.643
	14	22.547	20.729	-20.150	.134	-1.310	3.271	10.643
	15	22.547	20.729	-20.150	.134	-1.310	3.271	11.643
	16	22.547	20.729	-20.150	.134	-1.310	3.271	12.643
	17	22.547	20.729	-20.150	.134	-1.310	3.271	13.643
	18	22.547	20.729	-20.150	.134	-1.310	3.271	14.643
	19	22.547	20.729	-20.150	.134	-1.310	3.271	15.643
	20	22.547	20.729	-20.150	.134	-1.310	3.271	16.643

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	40.243	5	.000
	Block	40.243	5	.000
	Model	40.243	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	22.547 ^a	.361	.718

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	1.561	8	.992

Contingency Table for Hosmer and Lemeshow Test

		Opini Audit = Opini audit non GC		Opini Audit = Opini audit GC		Total
		Observed	Expected	Observed	Expected	
Step 1	1	7	7.233	2	1.767	9
	2	3	1.974	6	7.026	9
	3	0	.588	9	8.412	9
	4	0	.177	9	8.823	9
	5	0	.027	9	8.973	9
	6	0	.001	9	8.999	9
	7	0	.000	9	9.000	9
	8	0	.000	9	9.000	9
	9	0	.000	9	9.000	9
	10	0	.000	9	9.000	9

Classification Table^a

Observed			Predicted		
			Opini Audit		Percentage Correct
			Opini audit non GC	Opini audit GC	
Step 1	Opini Audit	Opini audit non GC	8	2	80.0
		Opini audit GC	2	78	97.5
Overall Percentage					95.6

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	ROA	-20.150	9.444	4.552	1	.033	.000	.000	.194
	CR	.134	1.404	.009	1	.924	1.143	.073	17.907
	Size	-1.310	.496	6.967	1	.008	.270	.102	.714
	KAP	3.271	1.649	3.937	1	.047	26.340	1.041	666.735
	Debtdefault	16.643	5.751E3	.000	1	.998	1.690E7	.000	.
	Constant	20.729	7.438	7.767	1	.005	1.006E9		

a. Variable(s) entered on step 1: ROA, CR, Size, KAP, Debtdefault.

