

Lampiran 1. Sampel Penelitian

No.	Nama Perusahaan	Kode
1	PT Akasha Wira International	ADES
2	PT Polychem Indonesia Tbk.	ADMG
3	PT Tiga Pilar Sejahtera Food Tbk	AISA
4	PT Aneka Kemasindo Utama Tbk.	AKKU
5	PT Argha Karya Prima Industry Tbk.	AKPI
6	PT Alumindo Light Metal Industry Tbk.	ALMI
7	PT Asahimas Flat Glass Tbk.	AMFG
8	PT Asiaplast Industries Tbk.	APLI
9	PT Argo Pantes Tbk	ARGO
10	PT Arwana Citramulia Tbk.	ARNA
11	PT Astra International Tbk.	ASII
12	PT Astra Otoparts Tbk.	AUTO
13	PT Sepatu Bata Tbk.	BATA
14	PT Primarindo Asia Infrastructure Tbk.	BIMA
15	PT Indo Kordsa (d/h Branta Mulia) Tbk.	BRAM
16	PT Berlina Tbk.	BRNA
17	PT Barito Pacific Timber Tbk.	BRPT
18	PT Betonjaya Manunggal Tbk.	BTON
19	PT Budi Acid Jaya Tbk.	BUDI
20	PT Cahaya kalbar Tbk.	CEKA
21	PT Davomas Abadi Tbk.	DAVO
22	PT Delta Djakarta Tbk.	DLTA
23	PT Duta Pertiwi Nusantara Tbk.	DPNS
24	PT Darya-Varia Laboratoria Tbk.	DVLA
25	PT Dynaplast Tbk.	DYNA
26	PT Ekadharma International Tbk.	EKAD
27	PT Eratex Djaja Tbk.	ERTX
28	PT Ever Shine Textile Industry Tbk.	ESTI
29	PT Eterindo Wahanatama Tbk.	ETWA
30	PT Fajar Surya Wisesa Tbk.	FASW
31	PT Gudang Garam Tbk.	GGRM

Lampiran 1. Sampel Penelitian (Lanjutan)

No.	Nama Perusahaan	Kode
32	PT Gajah Tunggal Tbk	GJTL
33	PT Panasia Indosyntec Tbk.	HDTX
34	PT HM Sampoerna Tbk.	HMSP
35	PT Intikeramik Alamasri Industri Tbk.	IKAI
36	PT Sumi Indo Kabel Tbk.	IKBI
37	PT Indomobil Sukses International Tbk.	IMAS
38	PT Indofarma Tbk.	INAF
39	PT Indal Aluminium Industry Tbk.	INAI
40	PT Intan Wijaya Internasional Tbk.	INCI
41	PT Indofood Sukses Makmur Tbk.	INDF
42	PT Indospring Tbk.	INDS
43	PT Indocement Tunggal Prakasa Tbk.	INTP
44	PT Jembo Cable Company Tbk.	JECC
45	PT Jakarta Kyoei Steel Works Tbk.	JKSW
46	PT Jaya Pari Steel Tbk.	JPRS
47	PT Kimia Farma (Persero) Tbk.	KAEF
48	PT Karwell Indonesia Tbk.	KARW
49	PT KMI Wire and Cable Tbk.	KBLI
50	PT Kabelindo Murni Tbk.	KBLM
51	PT Kedawung Setia Industrial Tbk.	KDSI
52	PT Keramika Indonesia Assosiasi Tbk.	KIAS
53	PT Kedaung Indah Can Tbk.	KICI
54	PT Kalbe Farma Tbk.	KLBF
55	PT Lion Metal Works Tbk.	LION
56	PT Langgeng Makmur Industry Tbk.	LMPI
57	PT Lionmesh Prima Tbk.	LMSH
58	PT Multi Prima Sejahtera Tbk.	LPIN
59	PT Multistrada Arah Sarana Tbk.	MASA
60	PT Merck Tbk.	MERK
61	PT Multi Bintang Indonesia Tbk.	MLBI
62	PT Mulia Industrindo Tbk.	MLIA

Lampiran 1. Sampel Penelitian (Lanjutan)

No.	Nama Perusahaan	Kode
63	PT Mustika Ratu Tbk.	MRAT
64	PT Mayora Indah Tbk.	MYOR
65	PT Hanson International Tbk.	MYRX
66	PT APAC Citra Centertex Tbk.	MYTX
67	PT Nipress Tbk.	NIPS
68	PT Panasia Filament Inti Tbk.	PAFI
69	PT Pan Brothers Tex Tbk.	PBRX
70	PT Pelangi Indah Canindo Tbk.	PICO
71	PT Prima Alloy Steel Tbk.	PRAS
72	PT Prasadha Aneka Niaga Tbk.	PSDN
73	PT Pyridam Farma Tbk,	PYFA
74	PT Roda Vivatex Tbk.	RDTX
75	PT Ricky Putra GlobalindoTbk	RICY
76	PT Bantoel International Investama Tbk.	RMBA
77	PT Surabaya Agung Industry Pulp Tbk.	SAIP
78	PT Supreme Cable Manufacturing & Commerce Tbk.	SCCO
79	PT Schering Plough Indonesia Tbk	SCPI
80	PT Siwani Makmur Tbk.	SIMA
81	PT Surya Intrindo Makmur Tbk.	SIMM
82	PT Sierad Produce Tbk.	SIPD
83	PT Sekar Laut Tbk.	SKLT
84	PT Holcim Indonesia Tbk.	SMCB
85	PT Semen Gresik (Persero) Tbk.	SMGR
86	PT Selamat Sempurna Tbk.	SMSM
87	PT Sorini Corporation Tbk.	SOBI
88	PT Suparma Tbk.	SPMA
89	PT Indo Acidatama Tbk.	SRSN
90	PT Sunson Textile Manufacture Tbk.	SSTM
91	PT Siantar TOP Tbk.	STTP
92	PT Sumalindo Lestari jaya Tbk.	SULI
93	PT Tembaga Mulia Semanan Tbk.	TBMS

Lampiran 1. Sampel Penelitian (Lanjutan)

No.	Nama Perusahaan	Kode
94	PT Mandom Indonesia Tbk.	TCID
95	PT Tirta Mahakam Resources Tbk.	TIRT
96	PT Surya Toto Indonesia Tbk.	TOTO
97	PT Trias Sentosa Tbk.	TRST
98	PT Tempo Scan Pacific Tbk.	TSPC
99	PT Ultra Jaya Milk Tbk.	ULTJ
100	PT Unitex Tbk.	UNTX
101	PT Unilever Indonesia Tbk.	UNVR
102	PT Voksel Electric Tbk.	VOKS

Lampiran 2. Opini Audit *Going Concern* Sampel Penelitian

No.	Kode	GC			
		2007	2008	2009	2010
1	ADES	0	0	0	0
2	ADMG	1	1	1	1
3	AISA	0	0	0	0
4	AKKU	0	0	0	0
5	AKPI	0	0	0	0
6	ALMI	0	0	0	0
7	AMFG	0	0	0	0
8	APLI	0	0	0	0
9	ARGO	1	1	1	0
10	ARNA	0	0	0	0
11	ASII	0	0	0	0
12	AUTO	0	0	0	0
13	BATA	0	0	0	0
14	BIMA	1	1	1	1
15	BRAM	0	0	0	0
16	BRNA	0	0	0	0
17	BRPT	1	1	0	0
18	BTON	0	0	0	0
19	BUDI	0	0	0	0
20	CEKA	0	0	0	0
21	DAVO	0	0	0	0
22	DLTA	0	0	0	0
23	DPNS	0	0	0	0
24	DVLA	0	0	0	0
25	DYNA	0	0	0	0
26	EKAD	0	0	0	0
27	ERTX	1	1	1	1
28	ESTI	0	0	0	0
29	ETWA	0	0	0	0
30	FASW	0	0	0	0

**Lampiran 2. Opini Audit *Going Concern* Sampel Penelitian
(Lanjutan)**

No.	Kode	GC			
		2007	2008	2009	2010
31	GGRM	0	0	0	0
32	GJTL	0	0	0	0
33	HDTX	0	0	0	0
34	HMSP	0	0	0	0
35	IKAI	1	1	1	1
36	IKBI	0	0	0	0
37	IMAS	0	0	0	0
38	INAF	0	0	0	0
39	INAI	0	0	0	0
40	INCI	0	0	0	0
41	INDF	0	0	0	0
42	INDS	0	0	0	0
43	INTP	0	0	0	0
44	JECC	0	0	0	0
45	JKSW	1	1	1	1
46	JPRS	0	0	0	0
47	KAEF	0	0	0	0
48	KARW	1	1	1	1
49	KBLI	0	0	0	0
50	KBLM	0	0	0	0
51	KDSI	0	0	0	0
52	KIAS	0	0	0	0
53	KICI	0	0	0	0
54	KLBF	0	0	0	0
55	LION	0	0	0	0
56	LMPI	0	0	0	0
57	LMSH	0	0	0	0
58	LPIN	1	1	1	0
59	MASA	0	0	0	0

**Lampiran 2. Opini Audit *Going Concern* Sampel Penelitian
(Lanjutan)**

No.	Kode	GC			
		2007	2008	2009	2010
60	MERK	0	0	0	0
61	MLBI	0	0	0	0
62	MLIA	1	1	1	1
63	MRAT	0	0	0	0
64	MYOR	0	0	0	0
65	MYRX	1	1	1	1
66	MYTX	1	1	1	1
67	NIPS	0	0	0	0
68	PAFI	0	1	1	1
69	PBRX	0	0	0	0
70	PICO	0	0	0	0
71	PRAS	0	0	0	0
72	PSDN	0	0	0	0
73	PYFA	0	0	0	0
74	RDTX	0	0	0	0
75	RICY	0	0	0	0
76	RMBA	0	0	0	0
77	SAIP	1	1	1	1
78	SCCO	0	0	0	0
79	SCPI	0	0	0	0
80	SIMA	0	1	1	1
81	SIMM	1	1	1	1
82	SIPD	0	0	0	0
83	SKLT	0	0	0	0
84	SMCB	0	0	0	0
85	SMGR	0	0	0	0
86	SMSM	0	0	0	0
87	SOBI	0	0	0	0
88	SPMA	0	0	0	0

**Lampiran 2. Opini Audit *Going Concern* Sampel Penelitian
(Lanjutan)**

No.	Kode	GC			
		2007	2008	2009	2010
89	SRSN	0	0	0	0
90	SSTM	0	0	0	0
91	STTP	0	0	0	0
92	SULI	0	1	1	1
93	TBMS	0	0	0	0
94	TCID	0	0	0	0
95	TIRT	0	0	0	0
96	TOTO	0	0	0	0
97	TRST	0	0	0	0
98	TSPC	0	0	0	0
99	ULTJ	0	0	0	0
100	UNTX	1	1	1	1
101	UNVR	0	0	0	0
102	VOKS	1	1	1	1

Lampiran 3. Dummy Kualitas Audit Sampel Penelitian

No.	Kode	ADTR			
		2007	2008	2009	2010
1	ADES	1	1	0	0
2	ADMG	1	1	1	1
3	AISA	0	0	0	0
4	AKKU	0	0	0	0
5	AKPI	1	1	1	1
6	ALMI	0	0	0	0
7	AMFG	1	1	1	1
8	APLI	0	0	0	0
9	ARGO	0	0	0	0
10	ARNA	1	1	1	1
11	ASII	1	1	1	1
12	AUTO	1	1	1	1
13	BATA	1	1	1	1
14	BIMA	0	0	0	0
15	BRAM	1	1	1	1
16	BRNA	1	0	0	0
17	BRPT	1	1	1	1
18	BTON	1	1	0	0
19	BUDI	0	0	0	0
20	CEKA	0	1	1	1
21	DAVO	0	0	0	0
22	DLTA	1	1	1	1
23	DPNS	0	0	0	0
24	DVLA	1	1	1	1
25	DYNA	1	1	1	1
26	EKAD	0	0	0	0
27	ERTX	0	0	0	0
28	ESTI	1	1	1	1
29	ETWA	0	0	0	0
30	FASW	1	1	1	1

**Lampiran 3. Dummy Kualitas Audit Sampel Penelitian
(Lanjutan)**

No.	Kode	GC			
		2007	2008	2009	2010
31	GGRM	1	1	1	1
32	GJTL	1	1	1	1
33	HDTX	0	0	0	0
34	HMSP	1	1	1	1
35	IKAI	0	0	0	0
36	IKBI	1	1	1	1
37	IMAS	1	1	1	1
38	INAF	0	0	0	0
39	INAI	0	0	0	0
40	INCI	0	0	0	0
41	INDF	1	1	1	1
42	INDS	0	0	0	0
43	INTP	1	1	1	1
44	JECC	0	0	0	0
45	JKSW	0	0	0	0
46	JPRS	1	1	0	0
47	KAEF	0	0	0	0
48	KARW	0	0	0	0
49	KBLI	1	1	1	1
50	KBLM	0	0	0	0
51	KDSI	0	0	0	0
52	KIAS	0	0	0	0
53	KICI	0	0	0	0
54	KLBF	1	1	1	1
55	LION	0	0	0	0
56	LMPI	1	0	0	0
57	LMSH	0	0	0	0
58	LPIN	0	0	0	0
59	MASA	1	1	1	1

**Lampiran 3. Dummy Kualitas Audit Sampel Penelitian
(Lanjutan)**

No.	Kode	GC			
		2007	2008	2009	2010
60	MERK	1	1	1	1
61	MLBI	1	1	1	1
62	MLIA	1	1	1	1
63	MRAT	0	0	0	0
64	MYOR	0	0	0	0
65	MYRX	0	0	0	0
66	MYTX	0	0	0	0
67	NIPS	0	0	0	0
68	PAFI	0	0	0	0
69	PBRX	0	0	0	0
70	PICO	0	0	0	0
71	PRAS	0	0	0	0
72	PSDN	1	1	1	1
73	PYFA	0	0	0	0
74	RDTX	0	0	0	0
75	RICY	0	0	0	0
76	RMBA	1	1	1	1
77	SAIP	0	0	0	0
78	SCCO	0	0	0	0
79	SCPI	1	1	1	1
80	SIMA	0	0	0	0
81	SIMM	0	0	0	0
82	SIPD	0	0	0	0
83	SKLT	0	0	0	0
84	SMCB	1	1	1	1
85	SMGR	1	1	1	1
86	SMSM	0	0	0	0
87	SOBI	1	1	1	1
88	SPMA	0	0	0	0

**Lampiran 3. Dummy Kualitas Audit Sampel Penelitian
(Lanjutan)**

No.	Kode	GC			
		2007	2008	2009	2010
89	SRSN	0	0	0	0
90	SSTM	0	0	0	0
91	STTP	0	0	0	0
92	SULI	1	1	1	1
93	TBMS	1	1	1	1
94	TCID	1	1	1	1
95	TIRT	0	0	0	0
96	TOTO	1	1	1	1
97	TRST	1	1	1	1
98	TSPC	0	0	0	0
99	ULTJ	0	0	0	0
100	UNTX	1	1	1	1
101	UNVR	1	1	1	1
102	VOKS	0	0	0	0

Lampiran 4. Quick Ratio Sampel Penelitian

No.	Kode	QR			
		2007	2008	2009	2010
1	ADES	0.214	0.394	1.978	1.390
2	ADMG	0.766	0.368	0.487	0.428
3	AISA	0.339	0.305	0.450	0.344
4	AKKU	0.571	0.395	0.103	0.089
5	AKPI	0.736	0.985	0.992	0.903
6	ALMI	0.341	0.224	0.268	0.321
7	AMFG	1.140	1.304	1.486	2.397
8	APLI	0.451	0.494	0.901	1.314
9	ARGO	0.201	0.155	0.231	0.214
10	ARNA	0.623	0.595	0.632	0.770
11	ASII	0.992	0.923	1.025	0.886
12	AUTO	1.463	1.286	1.551	1.066
13	BATA	0.655	0.202	0.264	0.196
14	BIMA	0.185	0.106	0.127	0.095
15	BRAM	3.203	1.203	1.976	1.846
16	BRNA	1.767	1.631	1.058	0.828
17	BRPT	0.919	0.967	1.096	0.671
18	BTON	2.493	3.355	7.554	3.020
19	BUDI	1.071	0.461	0.335	0.577
20	CEKA	0.141	2.497	0.912	0.305
21	DAVO	5.722	8.656	91.437	23.012
22	DLTA	3.250	2.885	3.673	4.818
23	DPNS	2.925	2.610	9.572	3.447
24	DVLA	4.007	3.267	2.335	3.116
25	DYNA	0.560	0.466	0.497	0.449
26	EKAD	1.871	0.581	0.505	0.706
27	ERTX	0.186	0.073	0.051	0.112
28	ESTI	0.317	0.363	0.395	0.373
29	ETWA	1.716	2.434	0.452	0.472
30	FASW	1.168	0.984	1.389	0.484

Lampiran 4. Quick Ratio Sampel Penelitian (Lanjutan)

No.	Kode	QR			
		2007	2008	2009	2010
31	GGRM	0.356	0.420	0.281	0.254
32	GJTL	1.252	0.525	1.055	1.103
33	HDTX	0.443	0.394	0.328	0.241
34	HMSP	0.172	0.083	0.152	0.416
35	IKAI	0.282	0.339	0.390	0.203
36	IKBI	2.324	3.049	4.800	3.476
37	IMAS	0.184	0.298	0.276	0.328
38	INAF	0.878	0.740	0.752	0.661
39	INAI	0.751	0.609	0.539	0.391
40	INCI	5.474	9.645	24.898	80.776
41	INDF	0.535	0.440	0.607	1.349
42	INDS	0.320	0.272	0.377	0.431
43	INTP	1.426	0.882	2.250	4.517
44	JECC	0.598	0.655	0.583	0.545
45	JKSW	1.779	1.500	2.364	10.227
46	JPRS	2.662	2.093	1.709	1.386
47	KAEF	1.210	1.083	0.917	1.326
48	KARW	0.364	0.060	0.068	0.486
49	KBLI	1.056	1.223	1.736	1.545
50	KBLM	0.722	0.821	0.561	0.752
51	KDSI	0.696	0.662	0.894	0.938
52	KIAS	0.063	0.751	0.895	0.938
53	KICI	1.067	1.336	0.984	2.073
54	KLBF	2.941	1.958	1.870	2.853
55	LION	3.360	3.322	5.670	6.608
56	LMPI	1.129	0.845	1.226	0.995
57	LMSH	0.783	1.003	0.975	1.000
58	LPIN	1.286	0.497	1.100	1.795
59	MASA	0.271	0.261	0.158	0.157
60	MERK	4.281	5.832	3.771	3.755

Lampiran 4. Quick Ratio Sampel Penelitian (Lanjutan)

No.	Kode	QR			
		2007	2008	2009	2010
61	MLBI	0.403	0.685	0.506	0.677
62	MLIA	0.086	0.086	0.120	0.674
63	MRAT	5.800	4.998	5.834	6.045
64	MYOR	1.293	1.423	1.590	1.735
65	MYRX	0.111	0.011	0.003	0.247
66	MYTX	0.673	0.165	0.145	0.185
67	NIPS	0.750	0.710	0.512	0.625
68	PAFI	0.245	0.131	0.100	0.090
69	PBRX	0.463	0.332	1.195	6.612
70	PICO	0.286	0.310	0.231	0.238
71	PRAS	0.703	0.674	1.057	0.675
72	PSDN	1.247	1.448	0.709	0.573
73	PYFA	0.797	0.865	0.967	1.562
74	RDTX	0.460	0.558	1.619	1.873
75	RICY	0.577	0.487	0.622	0.613
76	RMBA	0.911	0.174	0.200	0.228
77	SAIP	0.761	0.290	0.329	0.243
78	SCCO	0.725	0.544	0.683	0.845
79	SCPI	0.425	0.322	0.328	0.307
80	SIMA	0.500	0.048	0.006	0.031
81	SIMM	0.248	0.099	0.003	0.002
82	SIPD	0.782	0.918	0.904	0.753
83	SKLT	0.973	0.941	0.868	0.871
84	SMCB	1.070	1.253	0.898	1.264
85	SMGR	2.845	2.560	2.935	2.251
86	SMSM	0.780	0.845	0.794	1.079
87	SOBI	0.669	0.530	0.733	0.461
88	SPMA	1.339	1.089	0.545	1.678
89	SRSN	0.563	0.692	0.522	0.755
90	SSTM	0.328	0.506	0.608	0.926

Lampiran 4. Quick Ratio Sampel Penelitian (Lanjutan)

No.	Kode	QR			
		2007	2008	2009	2010
91	STTP	0.625	0.356	0.631	0.716
92	SULI	0.330	0.107	0.236	0.142
93	TBMS	0.777	0.745	0.740	0.724
94	TCID	10.053	4.213	4.398	6.793
95	TIRT	0.380	0.170	0.210	0.216
96	TOTO	0.661	0.781	1.410	1.417
97	TRST	0.590	0.528	0.609	0.742
98	TSPC	3.024	2.711	2.538	2.554
99	ULTJ	0.870	1.063	1.022	1.207
100	UNTX	0.087	0.089	0.077	0.147
101	UNVR	0.682	0.555	0.615	0.470
102	VOKS	0.742	0.624	0.766	0.823

Lampiran 5. ROA Sampel Penelitian

No.	Kode	ROA			
		2007	2008	2009	2010
1	ADES	-0.752	-0.084	0.090	0.126
2	ADMG	0.014	-0.066	0.014	0.010
3	AISA	0.036	0.037	0.032	0.046
4	AKKU	-0.001	-0.168	-0.150	-0.154
5	AKPI	0.015	0.043	0.059	0.043
6	ALMI	0.024	0.003	0.017	0.029
7	AMFG	0.090	0.120	0.034	0.152
8	APLI	-0.016	-0.017	0.104	0.077
9	ARGO	-0.094	-0.105	-0.048	-0.087
10	ARNA	0.078	0.079	0.082	0.093
11	ASII	0.107	0.127	0.118	0.142
12	AUTO	0.140	0.152	0.178	0.223
13	BATA	0.115	0.429	0.129	0.135
14	BIMA	0.103	-0.212	0.122	0.100
15	BRAM	0.025	0.059	0.048	0.094
16	BRNA	0.026	0.051	0.043	0.066
17	BRPT	0.005	-0.199	0.033	-0.034
18	BTON	0.371	0.356	0.134	0.105
19	BUDI	0.038	0.021	0.089	0.026
20	CEKA	0.055	0.046	0.084	0.042
21	DAVO	-0.161	-0.071	-0.081	-0.009
22	DLTA	0.081	0.130	0.173	0.190
23	DPNS	9.118	-0.055	0.050	0.088
24	DVLA	0.089	0.118	0.102	0.135
25	DYNA	0.001	0.000	0.052	0.057
26	EKAD	0.053	0.041	0.108	0.132
27	ERTX	-0.008	-0.479	-0.190	-0.455
28	ESTI	-0.029	-0.041	0.015	0.003
29	ETWA	0.014	1.440	0.022	0.071
30	FASW	0.034	0.010	0.075	0.069

Lampiran 5. ROA Sampel Penelitian (Lanjutan)

No.	Kode	ROA			
		2007	2008	2009	2010
31	GGRM	0.063	0.079	0.135	0.143
32	GJTL	0.012	-0.073	0.103	0.086
33	HDTX	0.001	-0.091	0.000	0.001
34	HMSP	0.256	0.245	0.301	0.336
35	IKAI	0.017	0.004	-0.046	-0.056
36	IKBI	0.131	0.159	0.048	0.008
37	IMAS	0.000	0.004	0.022	0.069
38	INAF	0.013	0.005	0.003	0.017
39	INAI	0.001	0.002	-0.023	0.037
40	INCI	0.022	0.019	-0.052	-0.141
41	INDF	0.043	0.070	0.103	0.067
42	INDS	0.018	0.042	0.076	0.102
43	INTP	0.100	0.164	0.224	0.225
44	JECC	0.055	0.000	0.025	-0.002
45	JKSW	-0.126	-0.101	0.024	0.024
46	JPRS	0.181	0.147	0.005	0.074
47	KAEF	0.039	0.039	0.042	0.086
48	KARW	0.019	-0.265	-0.055	-0.115
49	KBLI	0.055	0.048	0.038	0.089
50	KBLM	0.015	0.009	0.004	0.010
51	KDSI	0.030	0.011	0.020	0.030
52	KIAS	-0.106	0.026	0.025	0.011
53	KICI	0.143	0.037	-0.061	0.038
54	KLBF	0.145	0.130	0.152	0.190
55	LION	0.125	0.161	0.128	0.134
56	LMPI	0.024	0.005	0.011	0.005
57	LMSH	0.112	0.148	0.036	0.097
58	LPIN	0.145	0.030	0.064	0.098
59	MASA	0.018	0.001	0.071	0.063
60	MERK	0.292	0.279	0.363	0.273

Lampiran 5. ROA Sampel Penelitian (Lanjutan)

No.	Kode	ROA			
		2007	2008	2009	2010
61	MLBI	0.137	0.284	0.352	0.416
62	MLIA	-0.267	-0.201	0.414	0.405
63	MRAT	0.037	0.066	0.058	0.065
64	MYOR	0.082	0.081	0.121	0.127
65	MYRX	-0.229	-0.953	8.903	0.502
66	MYTX	0.036	-0.114	0.007	-0.055
67	NIPS	0.020	0.005	0.012	0.039
68	PAFI	-0.088	-0.246	-0.026	-0.223
69	PBRX	0.036	-0.046	0.000	0.043
70	PICO	0.024	0.025	0.022	0.022
71	PRAS	0.005	-0.027	-0.074	0.001
72	PSDN	-0.030	0.033	0.101	0.034
73	PYFA	0.020	0.024	0.038	0.042
74	RDTX	0.062	0.098	0.166	0.227
75	RICY	0.076	-0.015	0.006	0.018
76	RMBA	0.078	0.058	-0.032	0.045
77	SAIP	0.084	-0.168	0.136	-0.035
78	SCCO	0.055	0.009	0.017	0.055
79	SCPI	0.023	0.040	0.053	-0.037
80	SIMA	0.062	-0.127	-0.167	-0.178
81	SIMM	-0.035	-0.588	-0.117	-0.080
82	SIPD	0.018	0.020	0.025	0.033
83	SKLT	0.033	22.262	0.064	0.024
84	SMCB	0.024	0.038	0.120	0.094
85	SMGR	0.222	0.264	0.282	0.255
86	SMSM	0.104	0.104	0.142	0.150
87	SOBI	0.127	0.146	0.133	0.043
88	SPMA	0.019	-0.009	0.018	0.020
89	SRSN	0.077	0.019	0.063	0.025
90	SSTM	0.002	-0.076	0.035	0.011

Lampiran 5. ROA Sampel Penelitian (Lanjutan)

No.	Kode	ROA			
		2007	2008	2009	2010
91	STTP	0.032	0.008	0.070	0.071
92	SULI	0.016	-0.129	-0.050	0.001
93	TBMS	-0.002	-0.026	0.050	20.785
94	TCID	0.159	0.140	0.131	0.129
95	TIRT	0.001	-0.121	0.021	-0.016
96	TOTO	0.062	0.065	0.179	0.184
97	TRST	0.009	0.027	0.071	0.069
98	TSPC	0.106	0.112	0.138	0.181
99	ULTJ	0.023	0.196	0.035	0.057
100	UNTX	0.438	-0.443	0.207	-0.170
101	UNVR	0.395	0.407	0.435	0.418
102	VOKS	0.084	0.005	0.045	0.009

Lampiran 6. TDR Sampel Penelitian

No.	Kode	TDR			
		2007	2008	2009	2010
1	ADES	0.625	0.719	0.617	0.692
2	ADMG	0.683	0.738	0.707	0.668
3	AISA	0.558	0.616	0.530	0.703
4	AKKU	0.359	0.383	0.400	0.478
5	AKPI	0.582	0.555	0.511	0.469
6	ALMI	0.674	0.734	0.688	0.664
7	AMFG	0.272	0.249	0.225	0.223
8	APLI	0.559	0.545	0.485	0.315
9	ARGO	0.839	0.935	0.975	0.852
10	ARNA	0.630	0.615	0.584	0.532
11	ASII	0.576	0.590	0.551	0.563
12	AUTO	0.345	0.334	0.309	0.309
13	BATA	0.375	0.320	0.277	0.315
14	BIMA	2.982	2.995	3.129	3.210
15	BRAM	0.425	0.403	0.272	0.281
16	BRNA	0.596	0.581	0.646	0.635
17	BRPT	0.449	0.604	0.610	0.634
18	BTON	0.259	0.217	0.074	0.185
19	BUDI	0.579	0.636	0.535	0.612
20	CEKA	0.643	0.592	0.470	0.637
21	DAVO	0.673	0.760	0.841	0.662
22	DLTA	0.226	0.256	0.224	0.185
23	DPNS	0.300	0.295	0.244	0.275
24	DVLA	0.176	0.204	0.292	0.250
25	DYNA	0.654	0.675	0.660	0.674
26	EKAD	0.284	0.581	0.579	0.479
27	ERTX	1.078	1.796	2.619	2.790
28	ESTI	0.499	0.530	0.505	0.561
29	ETWA	0.162	0.404	0.507	0.433
30	FASW	0.656	0.648	0.568	0.597

Lampiran 6. TDR Sampel Penelitian (Lanjutan)

No.	Kode	TDR			
		2007	2008	2009	2010
31	GGRM	0.406	0.355	0.328	0.310
32	GJTL	0.718	0.811	0.699	0.660
33	HDTX	0.468	0.564	0.498	0.459
34	HMSP	0.486	0.501	0.409	0.502
35	IKAI	0.560	0.563	0.598	0.477
36	IKBI	0.253	0.203	0.124	0.180
37	IMAS	0.966	0.949	0.914	0.840
38	INAF	0.711	0.693	0.590	0.576
39	INAI	0.843	0.877	0.864	0.795
40	INCI	0.132	0.090	0.054	0.041
41	INDF	0.758	-213.647	0.749	0.645
42	INDS	0.869	0.882	0.733	0.705
43	INTP	0.313	0.247	0.196	0.148
44	JECC	0.815	0.871	0.825	0.824
45	JKSW	2.339	2.393	2.520	2.311
46	JPRS	0.179	0.324	0.232	0.270
47	KAEF	0.345	0.344	0.364	0.328
48	KARW	1.071	1.536	1.870	2.342
49	KBLI	0.634	0.657	0.532	0.511
50	KBLM	0.497	0.517	0.371	0.437
51	KDSI	0.590	0.530	0.567	0.542
52	KIAS	3.370	0.853	0.887	0.847
53	KICI	0.217	0.236	0.280	0.256
54	KLBF	0.341	0.365	0.335	0.236
55	LION	0.214	0.205	0.161	0.145
56	LMPI	0.266	0.298	0.262	0.340
57	LMSH	0.536	0.389	0.455	0.402
58	LPIN	0.441	0.548	0.327	0.435
59	MASA	0.284	0.460	0.424	0.464
60	MERK	0.154	0.127	0.184	0.165

Lampiran 6. TDR Sampel Penelitian (Lanjutan)

No.	Kode	TDR			
		2007	2008	2009	2010
61	MLBI	0.682	0.634	0.894	0.586
62	MLIA	2.099	2.329	2.087	1.107
63	MRAT	0.115	0.144	0.135	0.126
64	MYOR	0.429	0.574	0.513	0.547
65	MYRX	0.830	72.740	163.238	1.845
66	MYTX	0.820	0.996	0.987	0.967
67	NIPS	0.685	0.621	0.596	0.561
68	PAFI	0.799	1.041	1.081	1.365
69	PBRX	0.829	0.897	1.021	0.168
70	PICO	0.695	0.744	0.699	0.692
71	PRAS	0.761	0.793	0.813	0.707
72	PSDN	0.714	0.676	0.645	0.666
73	PYFA	0.296	0.298	0.269	0.232
74	RDTX	0.359	0.258	0.180	0.162
75	RICY	0.420	0.503	0.459	0.453
76	RMBA	0.601	0.612	0.610	0.566
77	SAIP	1.267	1.454	1.336	1.394
78	SCCO	0.729	0.684	0.640	0.634
79	SCPI	0.986	0.958	0.905	0.948
80	SIMA	0.480	0.544	0.621	0.782
81	SIMM	0.667	1.237	1.456	1.564
82	SIPD	0.223	0.254	0.282	0.395
83	SKLT	0.472	0.499	0.422	0.407
84	SMCB	0.687	0.669	0.544	0.346
85	SMGR	0.222	0.239	0.213	0.229
86	SMSM	0.419	0.413	0.471	0.513
87	SOBI	0.476	0.511	0.467	0.579
88	SPMA	0.550	0.577	0.519	0.518
89	SRSN	0.443	0.509	0.472	0.374
90	SSTM	0.749	0.687	0.643	0.630

Lampiran 6. TDR Sampel Penelitian (Lanjutan)

No.	Kode	TDR			
		2007	2008	2009	2010
91	STTP	0.307	0.420	0.263	0.311
92	SULI	0.694	0.850	0.864	0.818
93	TBMS	0.910	0.936	0.870	0.904
94	TCID	0.071	0.104	0.114	0.094
95	TIRT	0.641	0.769	0.772	0.000
96	TOTO	0.653	0.648	0.477	0.422
97	TRST	0.541	0.519	0.404	0.390
98	TSPC	0.237	0.246	-0.065	-0.006
99	ULTJ	0.390	0.348	0.312	0.353
100	UNTX	1.675	2.103	1.962	2.063
101	UNVR	0.495	0.523	0.505	0.535
102	VOKS	0.616	0.730	0.697	0.658

Lampiran 7. Opini Audit Tahun Sebelumnya Sampel

No.	Kode	PRIOP			
		2007	2008	2009	2010
1	ADES	0	0	0	0
2	ADMG	1	1	1	1
3	AISA	0	0	0	0
4	AKKU	0	0	0	0
5	AKPI	0	0	0	0
6	ALMI	0	0	0	0
7	AMFG	0	0	0	0
8	APLI	0	0	0	0
9	ARGO	1	1	1	1
10	ARNA	0	0	0	0
11	ASII	0	0	0	0
12	AUTO	0	0	0	0
13	BATA	0	0	0	0
14	BIMA	1	1	1	1
15	BRAM	0	0	0	0
16	BRNA	0	0	0	0
17	BRPT	1	1	1	0
18	BTON	0	0	0	0
19	BUDI	0	0	0	0
20	CEKA	0	0	0	0
21	DAVO	0	0	0	0
22	DLTA	0	0	0	0
23	DPNS	0	0	0	0
24	DVLA	0	0	0	0
25	DYNA	0	0	0	0
26	EKAD	0	0	0	0
27	ERTX	1	1	1	1
28	ESTI	0	0	0	0
29	ETWA	0	0	0	0
30	FASW	0	0	0	0

**Lampiran 7. Opini Audit Tahun Sebelumnya Sampel
(Lanjutan)**

No.	Kode	PRIOP			
		2007	2008	2009	2010
31	GGRM	0	0	0	0
32	GJTL	0	0	0	0
33	HDTX	0	0	0	0
34	HMSP	0	0	0	0
35	IKAI	1	1	1	1
36	IKBI	0	0	0	0
37	IMAS	0	0	0	0
38	INAF	0	0	0	0
39	INAI	0	0	0	0
40	INCI	0	0	0	0
41	INDF	0	0	0	0
42	INDS	0	0	0	0
43	INTP	0	0	0	0
44	JECC	0	0	0	0
45	JKSW	1	1	1	1
46	JPRS	0	0	0	0
47	KAEF	0	0	0	0
48	KARW	1	1	1	1
49	KBLI	1	0	0	0
50	KBLM	1	0	0	0
51	KDSI	0	0	0	0
52	KIAS	0	0	0	0
53	KICI	1	0	0	0
54	KLBF	0	0	0	0
55	LION	0	0	0	0
56	LMPI	0	0	0	0
57	LMSH	0	0	0	0
58	LPIN	1	1	1	1
59	MASA	0	0	0	0

**Lampiran 7. Opini Audit Tahun Sebelumnya Sampel
(Lanjutan)**

No.	Kode	PRIOP			
		2007	2008	2009	2010
60	MERK	0	0	0	0
61	MLBI	0	0	0	0
62	MLIA	1	1	1	1
63	MRAT	0	0	0	0
64	MYOR	0	0	0	0
65	MYRX	1	1	1	1
66	MYTX	1	1	1	1
67	NIPS	0	0	0	0
68	PAFI	0	0	1	1
69	PBRX	1	0	0	0
70	PICO	1	0	0	0
71	PRAS	0	0	0	0
72	PSDN	0	0	0	0
73	PYFA	0	0	0	0
74	RDTX	0	0	0	0
75	RICY	0	0	0	0
76	RMBA	0	0	0	0
77	SAIP	1	1	1	1
78	SCCO	1	0	0	0
79	SCPI	0	0	0	0
80	SIMA	0	0	1	1
81	SIMM	1	1	1	1
82	SIPD	0	0	0	0
83	SKLT	0	0	0	0
84	SMCB	0	0	0	0
85	SMGR	0	0	0	0
86	SMSM	0	0	0	0
87	SOBI	0	0	0	0
88	SPMA	1	0	0	0

**Lampiran 7. Opini Audit Tahun Sebelumnya Sampel
(Lanjutan)**

No.	Kode	PRIOP			
		2007	2008	2009	2010
89	SRSN	0	0	0	0
90	SSTM	0	0	0	0
91	STTP	0	0	0	0
92	SULI	0	0	1	1
93	TBMS	0	0	0	0
94	TCID	0	0	0	0
95	TIRT	0	0	0	0
96	TOTO	0	0	0	0
97	TRST	0	0	0	0
98	TSPC	0	0	0	0
99	ULTJ	0	0	0	0
100	UNTX	1	1	1	1
101	UNVR	0	0	0	0
102	VOKS	1	1	1	1

Lampiran 8. Pertumbuhan Penjualan Sampel Penelitian

No.	Kode	SALGR			
		2007	2008	2009	2010
1	ADES	-0.026	-0.015	0.038	0.627
2	ADMG	0.184	0.037	-0.215	0.154
3	AISA	0.451	0.011	0.090	0.323
4	AKKU	0.032	-0.650	-0.682	0.151
5	AKPI	0.156	0.184	-0.129	-0.207
6	ALMI	0.179	0.024	-0.262	0.721
7	AMFG	0.239	0.170	-0.144	0.268
8	APLI	0.195	0.559	-0.054	-0.003
9	ARGO	0.126	0.044	-0.309	-0.120
10	ARNA	0.470	0.276	0.103	0.163
11	ASII	0.260	0.383	0.015	0.319
12	AUTO	0.241	0.276	-0.013	0.188
13	BATA	0.152	0.093	0.109	0.076
14	BIMA	0.776	0.202	-0.147	0.327
15	BRAM	0.024	0.059	-0.084	0.203
16	BRNA	0.226	0.277	0.119	0.058
17	BRPT	-0.276	53.395	-0.214	0.179
18	BTON	1.012	0.496	-0.228	-0.039
19	BUDI	0.259	0.149	0.148	0.192
20	CEKA	1.078	1.416	-0.392	-0.399
21	DAVO	0.690	0.212	-0.880	2.967
22	DLTA	0.109	0.532	0.099	-0.260
23	DPNS	0.190	0.118	-0.172	0.043
24	DVLA	-0.142	0.167	0.505	0.069
25	DYNA	0.136	0.213	0.080	0.082
26	EKAD	0.334	0.243	0.124	0.239
27	ERTX	0.088	-0.471	-0.261	-0.057
28	ESTI	0.062	0.121	-0.052	0.139
29	ETWA	0.063	0.697	0.071	0.059
30	FASW	0.569	0.140	-0.097	0.239

**Lampiran 8. Pertumbuhan Penjualan Sampel Penelitian
(Lanjutan)**

No.	Kode	SALGR			
		2007	2008	2009	2010
31	GGRM	0.040	0.105	0.090	0.143
32	GJTL	0.217	0.196	-0.003	0.242
33	HDTX	0.165	0.342	-0.221	-0.294
34	HMSP	0.008	0.164	0.124	0.113
35	IKAI	-0.144	0.203	-0.081	0.013
36	IKBI	-0.169	0.035	-0.476	0.422
37	IMAS	0.748	0.612	-0.153	0.576
38	INAF	0.240	0.161	-0.239	-0.069
39	INAI	-0.078	0.249	-0.267	-0.020
40	INCI	0.043	0.119	-0.487	-0.306
41	INDF	0.270	0.393	-0.036	0.027
42	INDS	0.444	0.706	-0.252	0.426
43	INTP	0.158	0.335	0.081	0.053
44	JECC	0.642	0.538	-0.325	0.089
45	JKSW	0.043	0.448	0.082	-0.119
46	JPRS	0.272	0.693	-0.587	0.412
47	KAEF	0.080	0.143	0.055	0.116
48	KARW	0.245	-0.183	-0.746	-0.444
49	KBLI	0.132	0.353	-0.525	0.494
50	KBLM	0.120	0.689	-0.442	0.801
51	KDSI	0.402	0.169	-0.110	0.170
52	KIAS	0.531	0.317	-0.134	0.618
53	KICI	-0.147	0.455	-0.109	-0.027
54	KLBF	0.154	0.125	0.154	0.125
55	LION	0.253	0.279	-0.140	0.052
56	LMPI	0.120	0.076	0.168	0.054
57	LMSH	0.478	0.393	-0.236	0.290
58	LPIN	0.681	0.205	-0.020	0.025
59	MASA	0.581	0.485	0.268	0.186

**Lampiran 8. Pertumbuhan Penjualan Sampel Penelitian
(Lanjutan)**

No.	Kode	SALGR			
		2007	2008	2009	2010
60	MERK	0.122	0.164	0.179	0.059
61	MLBI	0.098	0.355	0.219	0.108
62	MLIA	0.126	0.206	-0.054	0.068
63	MRAT	0.114	0.221	0.123	0.069
64	MYOR	0.435	0.382	0.223	0.512
65	MYRX	-0.265	-1.000	0.000	0.000
66	MYTX	1.486	143.131	-0.220	0.159
67	NIPS	0.560	0.184	-0.417	0.432
68	PAFI	0.094	-0.156	-0.246	-0.890
69	PBRX	0.138	0.083	-0.990	7.304
70	PICO	0.348	0.785	0.012	-0.034
71	PRAS	-0.118	-0.376	-0.607	0.782
72	PSDN	0.154	0.188	-0.169	0.568
73	PYFA	0.413	0.380	0.104	0.067
74	RDTX	0.010	0.448	0.148	0.105
75	RICY	0.019	0.153	0.035	0.142
76	RMBA	0.530	0.295	0.221	0.227
77	SAIP	0.535	-0.030	-0.307	-0.193
78	SCCO	0.538	-0.068	-0.290	0.456
79	SCPI	0.283	0.198	0.396	-0.086
80	SIMA	-0.113	-0.751	-0.915	0.177
81	SIMM	-0.040	-0.654	-0.908	-1.000
82	SIPD	0.469	0.428	0.391	0.123
83	SKLT	0.222	0.321	-0.118	0.137
84	SMCB	0.254	0.279	0.237	0.003
85	SMGR	0.100	0.272	0.178	-0.003
86	SMSM	0.208	0.272	0.016	0.136
87	SOBI	0.292	0.432	-0.015	0.274
88	SPMA	0.184	0.272	-0.017	0.140

**Lampiran 8. Pertumbuhan Penjualan Sampel Penelitian
(Lanjutan)**

No.	Kode	SALGR			
		2007	2008	2009	2010
89	SRSN	-0.005	0.171	0.123	-0.027
90	SSTM	0.172	-0.142	-0.209	0.045
91	STTP	0.081	0.040	0.004	0.216
92	SULI	0.525	0.022	-0.392	-0.112
93	TBMS	-0.029	0.159	-0.384	0.575
94	TCID	0.070	0.217	0.120	0.056
95	TIRT	0.098	-0.162	-0.040	-0.008
96	TOTO	0.070	0.269	-0.128	0.144
97	TRST	0.240	0.210	-0.132	0.111
98	TSPC	0.145	0.163	0.238	0.141
99	ULTJ	0.349	0.209	0.184	0.165
100	UNTX	-0.014	0.198	-0.055	0.131
101	UNVR	0.107	0.242	0.171	0.079
102	VOKS	0.478	0.669	-0.237	-0.243

Lampiran 9. Hasil Analisis Data

GC

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Memperoleh opini audit non going concern	339	83.1	83.1	83.1
Memperoleh opini audit going concern	69	16.9	16.9	100.0
Total	408	100.0	100.0	

ADTR

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Non KAP Big Four	237	58.1	58.1	58.1
KAP Big Four	171	41.9	41.9	100.0
Total	408	100.0	100.0	

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
QR	408	.002	91.437	1.747	6.346
ROA	408	-.953	22.262	.198	1.633
TDR	408	-213.647	163.238	.686	13.813
SALGR	408	-1.000	143.131	.617	7.565

PRIOP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Memperoleh opini audit non going concern tahun sebelumnya	332	81.4	81.4	81.4
Memperoleh opini audit going concern tahun sebelumnya	76	18.6	18.6	100.0
Total	408	100.0	100.0	

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1						
ADTR	.299	.733	.167	1	.683	1.349
QR	-.371	.228	2.645	1	.104	.690
ROA	-4.761	1.975	5.811	1	.016	.009
TDR	1.965	.618	10.112	1	.001	7.134
PRIOP	6.083	.822	54.788	1	.000	438.302
SALGR	.024	.091	.069	1	.793	1.024
Constant	-5.848	.941	38.628	1	.000	.003

a. Variable(s) entered on step 1: ADTR, QR, ROA, TDR, PRIOP, SALGR.