

LAMPIRAN

LAMPIRAN 1

DAFTAR PERUSAHAAN SAMPEL

No	Kode	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk
2	ASRI	Alam Sutera Realty Tbk
3	BAPA	Bekasi Asri Pemula Tbk
4	BEST	Bekasi Fajar Industrial Estate Tbk
5	BIPP	Bhuawanatala Indah Permai Tbk
6	BKDP	Bukit Darmo Property Tbk
7	BKSL	Sentul City Tbk
8	BSDE	Bumi Serpong Damai Tbk
9	COWL	Cowell Development Tbk
10	CTRA	Ciputra Development Tbk
11	CTRP	Ciputra Property Tbk
12	DART	Duta Anggada Realty Tbk
13	DUTI	Duta Pertiwi Tbk
14	ELTY	Bakrieland Development Tbk
15	FMII	Fortune Mate Indonesia Tbk
16	GMTD	Goa Makassar Tourism Development Tbk
17	GPRA	Perdana Gapura Prima Tbk
18	JRPT	Jaya Real Property Tbk
19	KIJA	Kawasan Industri Jababeka Tbk
20	LAMI	Lamicitra Nusantara Tbk
21	LPCK	Lippo Cikarang Tbk
22	LPKR	Lippo Karawaci Tbk
23	MDLN	Modernland Realty Tbk
24	MKPI	Metropolitan Kentjana Tbk
25	MTSM	Metro Realty Tbk
26	OMRE	Indonesia Prima Property Tbk
27	PLIN	Plaza Indonesia Realty Tbk
28	PWON	Pakuwon Jati Tbk
29	SMRA	Summarecon Agung Tbk

LAMPIRAN 2

RETURN ON ASSETS

No	Kode	Nama Perusahaan	2011	2012	2013	2014	2015
1	APLN	Agung Podomoro Land Tbk	0.063	0.055	0.047	0.041	0.045
2	ASRI	Alam Sutera Reality Tbk	0.100	0.111	0.062	0.070	0.037
3	BAPA	Bekasi Asri Pemula Tbk	0.040	0.028	0.029	0.040	0.007
4	BEST	Bekasi Fajar Industrial Estate Tbk	0.073	0.206	0.222	0.107	0.046
5	BIPP	Bhuawanatala Indah Permai Tbk	(0.103)	(0.085)	0.196	0.032	0.094
6	BKDP	Bukit Darmo Property Tbk	(0.021)	(0.065)	(0.070)	0.008	(0.036)
7	BKSL	Sentul City Tbk	0.026	0.036	0.057	0.004	0.006
8	BSDE	Bumi Serpong Damai Tbk	0.079	0.088	0.129	0.142	0.065
9	COWL	Cowell Development Tbk	0.086	0.039	0.025	0.045	(0.050)
10	CTRA	Ciputra Development Tbk	1.000	1.000	0.089	0.076	0.066
11	CTRP	Ciputra Property Tbk	0.039	0.054	0.058	0.045	0.036
12	DART	Duta Anggada Realty Tbk	0.016	1.000	0.086	0.080	0.031
13	DUTI	Duta Pertiwi Tbk	0.081	0.093	0.101	0.086	0.074
14	ELTY	Bakrieland Development Tbk	0.004	(0.072)	(0.017)	0.032	(0.049)
15	FMII	Fortune Mate Indonesia Tbk	(0.002)	0.003	(0.019)	0.005	0.273
16	GMTD	Goa Makassar Tourism Development Tbk	0.101	0.071	0.070	0.079	0.093
17	GPRA	Perdana Gapura Prima Tbk	0.036	0.043	0.080	0.061	0.046
18	JRPT	Jaya Real Property Tbk	0.085	0.086	0.089	0.109	0.115
19	KIJA	Kawasan Industri Jababeka Tbk	0.058	0.054	0.013	0.047	0.034

No	Kode	Nama Perusahaan	2011	2012	2013	2014	2015
20	LAMI	Lamicitra Nusantara Tbk	0.090	0.066	0.089	0.061	0.240
21	LPCK	Lippo Cikarang Tbk	0.126	0.144	0.153	0.193	0.167
22	LPKR	Lippo Karawaci Tbk	0.045	0.053	0.051	0.083	0.025
23	MDLN	Modernland Realty Tbk	0.029	0.057	0.256	0.068	0.068
24	MKPI	Metropolitan Kentjana Tbk	0.151	0.142	0.129	0.101	0.156
25	MTSM	Metro Realty Tbk	0.047	0.073	(0.021)	(0.012)	(0.531)
26	OMRE	Indonesia Prima Property Tbk	0.123	0.052	(0.029)	0.132	(0.028)
27	PLIN	Plaza Indonesia Realty Tbk	0.020	0.059	0.008	0.079	0.060
28	PWON	Pakuwon Jati Tbk	0.066	0.101	0.122	0.155	0.075
29	SMRA	Summarecon Agung Tbk	0.200	0.149	0.113	0.102	0.057

$$\text{Return On Asset} = \frac{\text{net income}}{\text{total asset}}$$

LAMPIRAN 3

LEVERAGE

No	Kode	Nama Perusahaan	2011	2012	2013	2014	2015
1	APLN	Agung Podomoro Land Tbk	0.279	0.582	0.635	0.644	0.583
2	ASRI	Alam Sutera Reality Tbk	0.536	0.568	0.630	0.624	0.647
3	BAPA	Bekasi Asri Pemula Tbk	0.454	0.450	0.473	0.429	0.432
4	BEST	Bekasi Fajar Industrial Estate Tbk	0.456	0.226	0.263	0.220	0.343
5	BIPP	Bhuawanatala Indah Permai Tbk	0.620	0.525	0.228	0.268	0.188
6	BKDP	Bukit Darmo Property Tbk	0.275	0.278	0.297	0.276	0.276
7	BKSL	Sentul City Tbk	0.132	0.217	0.350	0.374	0.412
8	BSDE	Bumi Serpong Damai Tbk	0.354	0.371	0.406	0.346	0.387
9	COWL	Cowell Development Tbk	0.575	0.362	0.386	0.634	0.668
10	CTRA	Ciputra Development Tbk	1.000	1.000	0.512	0.505	0.503
11	CTRP	Ciputra Property Tbk	0.164	0.328	0.403	0.449	0.467
12	DART	Duta Anggada Realty Tbk	0.453	1.000	0.386	0.365	0.403
13	DUTI	Duta Pertiwi Tbk	0.313	0.218	0.190	0.231	0.242
14	ELTY	Bakrieland Development Tbk	0.384	0.399	0.419	0.483	0.546
15	FMII	Fortune Mate Indonesia Tbk	0.293	0.296	0.343	0.379	0.238
16	GMTD	Goa Makassar Tourism Development Tbk	0.644	0.740	0.691	0.562	0.565
17	GPRA	Perdana Gapura Prima Tbk	0.473	0.463	0.404	0.420	0.398
18	JRPT	Jaya Real Property Tbk	0.535	0.556	0.566	0.520	0.454
19	KIJA	Kawasan Industri Jababeka Tbk	0.374	0.438	0.495	0.454	0.489
20	LAMI	Lamicitra	0.532	0.482	0.413	0.370	0.139

No	Kode	Nama Perusahaan	2011	2012	2013	2014	2015
		Nusantara Tbk					
21	LPCK	Lippo Cikarang Tbk	0.598	0.566	0.527	0.390	0.337
22	LPKR	Lippo Karawaci Tbk	0.485	0.539	0.547	0.535	0.542
23	MDLN	Modernland Realty Tbk	0.530	0.515	0.511	0.486	0.528
24	MKPI	Metropolitan Kentjana Tbk	0.304	0.330	0.328	0.503	0.504
25	MTSM	Metro Realty Tbk	0.233	0.196	0.159	0.121	0.126
26	OMRE	Indonesia Prima Property Tbk	0.320	0.300	0.356	0.226	0.207
27	PLIN	Plaza Indonesia Realty Tbk	0.457	0.435	0.477	0.170	0.485
28	PWON	Pakuwon Jati Tbk	0.587	0.586	0.558	0.506	0.496
29	SMRA	Summarecon Agung Tbk	0.694	0.649	0.649	0.596	0.599

$$\text{Leverage} = \frac{\text{total liabilities}}{\text{total asset}}$$

LAMPIRAN 4

LIKUIDITAS

No	Kode	Nama Perusahaan	2011	2012	2013	2014	2015
1	APLN	Agung Podomoro Land Tbk	1.518	1.565	1.679	1.832	1.389
2	ASRI	Alam Sutera Realty Tbk	0.978	1.235	0.753	1.137	0.719
3	BAPA	Bekasi Asri Pemula Tbk	3.027	2.283	2.459	2.088	2.079
4	BEST	Bekasi Fajar Industrial Estate Tbk	0.746	2.745	2.534	2.261	3.924
5	BIPP	Bhuawanatala Indah Permai Tbk	0.195	1.496	1.002	0.777	1.141
6	BKDP	Bukit Darmo Property Tbk	4.434	2.492	2.938	1.493	3.067
7	BKSL	Sentul City Tbk	3.164	3.184	2.040	1.489	1.298
8	BSDE	Bumi Serpong Damai Tbk	1.956	2.902	2.599	2.056	2.732
9	COWL	Cowell Development Tbk	1.277	1.418	0.665	0.974	1.013
10	CTRA	Ciputra Development Tbk	1.000	1.000	1.363	1.427	1.565
11	CTRP	Ciputra Property Tbk	2.744	1.817	1.358	1.366	1.261
12	DART	Duta Anggada Realty Tbk	0.667	1.000	2.015	1.873	0.664
13	DUTI	Duta Pertiwi Tbk	1.956	3.213	3.512	3.338	3.624
14	ELTY	Bakrieland Development Tbk	1.343	0.856	0.632	0.916	0.769
15	FMII	Fortune Mate Indonesia Tbk	0.984	0.932	1.170	1.333	3.070
16	GMTD	Goa Makassar Tourism Development Tbk	1.092	1.288	1.022	2.085	1.064
17	GPRA	Perdana Gapura Prima Tbk	2.847	2.758	3.890	2.977	3.126
18	JRPT	Jaya Real Property Tbk	1.038	0.876	0.703	0.756	0.982
19	KIJA	Kawasan Industri Jababeka Tbk	3.572	3.648	2.867	5.041	6.346
20	LAMI	Lamicitra Nusantara Tbk	1.009	1.180	1.380	1.555	5.119
21	LPCK	Lippo Cikarang Tbk	1.400	1.573	1.617	2.323	3.754
22	LPKR	Lippo Karawaci Tbk	6.037	5.599	4.954	5.172	6.913
23	MDLN	Modernland Realty Tbk	0.831	1.272	0.834	1.207	0.998
24	MKPI	Metropolitan Kentjana Tbk	0.430	0.664	0.390	0.642	0.931

25	MTSM	Metro Realty Tbk	4.856	6.210	10.396	18.985	15.648
26	OMRE	Indonesia Prima Property Tbk	0.675	0.674	0.635	1.820	1.844
27	PLIN	Plaza Indonesia Realty Tbk	1.708	1.187	1.098	1.857	1.672
28	PWON	Pakuwon Jati Tbk	1.382	1.342	1.302	1.407	1.223
29	SMRA	Summarecon Agung Tbk	1.371	1.125	1.372	1.585	1.653

$$\text{Likuiditas} = \frac{\text{current asset}}{\text{current liabilities}}$$



LAMPIRAN 4**DATA PERHITUNGAN Z SCORE****DATA SELURUH VARIABEL**

No	Kode	Nama Perusahaan	DD	OS	AT	KK	OAGC
1	APLN	Agung Podomoro Land Tbk	0	0	1	-2.991	0
2	ASRI	Alam Sutera Reality Tbk	0	0	1	-1.692	0
3	BAPA	Bekasi Asri Pemula Tbk	0	0	1	-1.878	0
4	BEST	Bekasi Fajar Industrial Estate Tbk	0	0	1	-2.027	0
5	BIPP	Bhuawanatala Indah Permai Tbk	0	0	1	-0.300	0
6	BKDP	Bukit Darmo Property Tbk	0	0	1	-2.620	0
7	BKSL	Sentul City Tbk	0	0	1	-3.654	0
8	BSDE	Bumi Serpong Damai Tbk	0	0	1	-2.629	0
9	COWL	Cowell Development Tbk	0	0	1	-1.405	0
10	CTRA	Ciputra Development Tbk	0	0	1	-3.096	0
11	CTRP	Ciputra Property Tbk	0	0	1	-3.530	0
12	DART	Duta Anggada Realty Tbk	0	0	1	-1.783	0
13	DUTI	Duta Pertiwi Tbk	0	0	1	-2.874	0
14	ELTY	Bakrieland Development Tbk	0	0	1	-2.123	0
15	FMII	Fortune Mate Indonesia Tbk	0	0	1	-2.621	0
16	GMTD	Goa Makassar Tourism Development Tbk	0	0	1	-1.078	0
17	GPRA	Perdana Gapura Prima Tbk	0	0	1	-1.756	0
18	JRPT	Jaya Real Property Tbk	0	0	1	-1.630	0
19	KIJA	Kawasan Industri Jababeka Tbk	0	0	1	-2.414	0
20	LAMI	Lamicitra Nusantara Tbk	0	0	1	-1.665	0

No	Kode	Nama Perusahaan	DD	OS	AT	KK	OAGC
21	LPCK	Lippo Cikarang Tbk	0	0	1	-1.455	0
22	LPKR	Lippo Karawaci Tbk	0	0	1	-1.714	0
23	MDLN	Modernland Realty Tbk	0	0	1	-1.410	0
24	MKPI	Metropolitan Kentjana Tbk	0	0	1	-3.246	0
25	MTSM	Metro Realty Tbk	0	0	1	-3.163	0
26	OMRE	Indonesia Prima Property Tbk	0	0	1	-3.029	0
27	PLIN	Plaza Indonesia Realty Tbk	0	0	1	-1.775	0
28	PWON	Pakuwon Jati Tbk	0	0	1	-1.246	0
29	SMRA	Summarecon Agung Tbk	0	0	1	-1.237	0
30	APLN	Agung Podomoro Land Tbk	0	0	2	-1.224	0
31	ASRI	Alam Sutera Realty Tbk	0	0	2	-1.559	0
32	BAPA	Bekasi Asri Pemula Tbk	0	0	2	-1.852	0
33	BEST	Bekasi Fajar Industrial Estate Tbk	0	0	2	-3.929	0
34	BIPP	Bhuawanatala Indah Permai Tbk	0	0	2	-0.917	0
35	BKDP	Bukit Darmo Property Tbk	0	0	2	-2.414	0
36	BKSL	Sentul City Tbk	0	0	2	-3.210	0
37	BSDE	Bumi Serpong Damai Tbk	0	0	2	-2.568	0
38	COWL	Cowell Development Tbk	0	0	2	-2.405	0
39	CTRA	Ciputra Development Tbk	0	0	2	-3.096	0
40	CTRP	Ciputra Property Tbk	0	0	2	-2.666	0
41	DART	Duta Anggada Realty Tbk	0	0	2	-3.096	0
42	DUTI	Duta Pertiwi Tbk	0	0	2	-3.464	0
43	ELTY	Bakrieland Development Tbk	1	0	2	-1.700	1
44	FMII	Fortune Mate Indonesia Tbk	0	0	2	-2.619	0
45	GMTD	Goa Makassar Tourism Development Tbk	0	0	2	-0.397	0
46	GPRA	Perdana Gapura Prima	0	0	2	-1.841	0

No	Kode	Nama Perusahaan	DD	OS	AT	KK	OAGC
		Tbk					
47	JRPT	Jaya Real Property Tbk	0	0	2	-1.515	0
48	KIJA	Kawasan Industri Jababeka Tbk	0	0	2	-2.029	0
49	LAMI	Lamicitra Nusantara Tbk	0	0	2	-1.841	0
50	LPCK	Lippo Cikarang Tbk	0	0	2	-1.713	0
51	LPKR	Lippo Karawaci Tbk	0	0	2	-1.446	0
52	MDLN	Modernland Realty Tbk	0	0	2	-1.613	0
53	MKPI	Metropolitan Kentjana Tbk	0	0	2	-3.054	0
54	MTSM	Metro Realty Tbk	0	0	2	-3.489	0
55	OMRE	Indonesia Prima Property Tbk	0	0	2	-2.822	0
56	PLIN	Plaza Indonesia Realty Tbk	0	0	2	-2.084	0
57	PWON	Pakuwon Jati Tbk	0	0	2	-1.412	0
58	SMRA	Summarecon Agung Tbk	0	0	2	-1.264	0
59	APLN	Agung Podomoro Land Tbk	1	0	3	-0.886	0
60	ASRI	Alam Sutera Realty Tbk	0	0	3	-0.981	0
61	BAPA	Bekasi Asri Pemula Tbk	0	1	1	-1.721	0
62	BEST	Bekasi Fajar Industrial Estate Tbk	0	0	3	-3.789	0
63	BIPP	Bhuawanatala Indah Permai Tbk	0	0	3	-3.882	1
64	BKDP	Bukit Darmo Property Tbk	0	0	3	-2.281	0
65	BKSL	Sentul City Tbk	0	0	3	-2.550	0
66	BSDE	Bumi Serpong Damai Tbk	0	0	3	-2.556	0
67	COWL	Cowell Development Tbk	0	1	1	-2.208	0
68	CTRA	Ciputra Development Tbk	0	0	3	-1.774	0
69	CTRP	Ciputra Property Tbk	0	0	3	-2.256	0
70	DART	Duta Anggada Realty Tbk	0	0	3	-2.478	0
71	DUTI	Duta Pertiwi Tbk	0	0	3	-3.660	0

No	Kode	Nama Perusahaan	DD	OS	AT	KK	OAGC
72	ELTY	Bakrieland Development Tbk	1	0	3	-1.833	1
73	FMII	Fortune Mate Indonesia Tbk	0	1	1	-2.259	0
74	GMTD	Goa Makassar Tourism Development Tbk	0	0	3	-0.675	0
75	GPRA	Perdana Gapura Prima Tbk	0	0	3	-2.341	0
76	JRPT	Jaya Real Property Tbk	0	0	3	-1.472	0
77	KIJA	Kawasan Industri Jababeka Tbk	0	0	3	-1.526	0
78	LAMI	Lamicitra Nusantara Tbk	0	0	3	-2.340	0
79	LPCK	Lippo Cikarang Tbk	0	0	3	-1.980	0
80	LPKR	Lippo Karawaci Tbk	1	0	3	-1.389	0
81	MDLN	Modernland Realty Tbk	0	0	3	-2.536	0
82	MKPI	Metropolitan Kentjana Tbk	0	0	3	-3.009	0
83	MTSM	Metro Realty Tbk	0	1	1	-3.259	0
84	OMRE	Indonesia Prima Property Tbk	0	0	3	-2.136	0
85	PLIN	Plaza Indonesia Realty Tbk	0	0	3	-1.615	0
86	PWON	Pakuwon Jati Tbk	0	0	3	-1.662	0
87	SMRA	Summarecon Agung Tbk	0	0	3	-1.103	0
88	APLN	Agung Podomoro Land Tbk	0	0	4	-0.808	0
89	ASRI	Alam Sutera Realty Tbk	0	0	4	-1.054	0
90	BAPA	Bekasi Asri Pemula Tbk	1	0	2	-2.027	0
91	BEST	Bekasi Fajar Industrial Estate Tbk	0	0	4	-3.519	0
92	BIPP	Bhuawanatala Indah Permai Tbk	0	1	1	-2.912	1
93	BKDP	Bukit Darmo Property Tbk	0	0	4	-2.759	0
94	BKSL	Sentul City Tbk	0	0	4	-2.179	0
95	BSDE	Bumi Serpong Damai Tbk	0	0	4	-2.955	0
96	COWL	Cowell Development Tbk	0	1	1	-0.885	0

No	Kode	Nama Perusahaan	DD	OS	AT	KK	OAGC
97	CTRA	Ciputra Development Tbk	0	0	4	-1.759	0
98	CTRP	Ciputra Property Tbk	0	0	4	-1.937	0
99	DART	Duta Anggada Realty Tbk	0	0	4	-2.573	0
100	DUTI	Duta Pertiwi Tbk	0	0	4	-3.356	0
101	ELTY	Bakrieland Development Tbk	1	0	4	-1.687	1
102	FMII	Fortune Mate Indonesia Tbk	0	1	1	-2.156	0
103	GMTD	Goa Makassar Tourism Development Tbk	0	1	1	-1.441	0
104	GPRA	Perdana Gapura Prima Tbk	0	0	4	-2.169	0
105	JRPT	Jaya Real Property Tbk	0	0	4	-1.823	0
106	KIJA	Kawasan Industri Jababeka Tbk	0	0	4	-1.902	0
107	LAMI	Lamicitra Nusantara Tbk	0	0	4	-2.458	0
108	LPCK	Lippo Cikarang Tbk	0	0	4	-2.935	0
109	LPKR	Lippo Karawaci Tbk	1	0	4	-1.606	0
110	MDLN	Modernland Realty Tbk	0	0	4	-1.831	0
111	MKPI	Metropolitan Kentjana Tbk	0	0	4	-1.889	0
112	MTSM	Metro Realty Tbk	0	1	1	-3.482	0
113	OMRE	Indonesia Prima Property Tbk	0	0	4	-3.602	0
114	PLIN	Plaza Indonesia Realty Tbk	0	0	4	-3.676	0
115	PWON	Pakuwon Jati Tbk	0	0	4	-2.105	0
116	SMRA	Summarecon Agung Tbk	0	0	4	-1.356	0
117	APLN	Agung Podomoro Land Tbk	0	0	5	-1.173	0
118	ASRI	Alam Sutera Realty Tbk	0	0	5	-0.773	0
119	BAPA	Bekasi Asri Pemula Tbk	1	0	3	-1.861	0
120	BEST	Bekasi Fajar Industrial Estate Tbk	0	0	5	-2.534	0
121	BIPP	Bhuawanatala Indah Permai Tbk	0	1	1	-3.645	0
122	BKDP	Bukit Darmo Property	0	1	1	-2.554	1

No	Kode	Nama Perusahaan	DD	OS	AT	KK	OAGC
		Tbk					
123	BKSL	Sentul City Tbk	0	0	5	-1.969	0
124	BSDE	Bumi Serpong Damai Tbk	0	0	5	-2.379	0
125	COWL	Cowell Development Tbk	0	1	1	-0.259	0
126	CTRA	Ciputra Development Tbk	0	0	5	-1.725	0
127	CTRP	Ciputra Property Tbk	0	0	5	-1.793	0
128	DART	Duta Anggada Realty Tbk	0	0	5	-2.141	0
129	DUTI	Duta Pertiwi Tbk	0	0	5	-3.240	0
130	ELTY	Bakrieland Development Tbk	1	0	5	-0.965	1
131	FMII	Fortune Mate Indonesia Tbk	0	0	2	-4.163	0
132	GMTD	Goa Makassar Tourism Development Tbk	0	0	2	-1.494	0
133	GPRA	Perdana Gapura Prima Tbk	0	0	5	-2.226	0
134	JRPT	Jaya Real Property Tbk	0	0	5	-2.227	0
135	KIJA	Kawasan Industri Jababeka Tbk	0	0	5	-1.641	0
136	LAMI	Lamicitra Nusantara Tbk	0	1	1	-4.566	0
137	LPCK	Lippo Cikarang Tbk	0	0	5	-3.118	0
138	LPKR	Lippo Karawaci Tbk	0	0	5	-1.293	0
139	MDLN	Modernland Realty Tbk	0	0	5	-1.590	0
140	MKPI	Metropolitan Kentjana Tbk	0	0	5	-2.122	0
141	MTSM	Metro Realty Tbk	0	0	2	-1.133	0
142	OMRE	Indonesia Prima Property Tbk	0	0	5	-2.985	0
143	PLIN	Plaza Indonesia Realty Tbk	0	0	5	-1.799	0
144	PWON	Pakuwon Jati Tbk	0	0	5	-1.801	0
145	SMRA	Summarecon Agung Tbk	0	0	5	-1.137	0

Keterangan:

DD = Debt Default, OS= Opinion Shopping, AT = Audit Tenure, KK = Kondisi Keuangan, OAGC = Opini Audit Going Concern

LAMPIRAN 5

HASIL STATISTIK DESKRIPTIF

Statistics

		DD	OS	AT	OAGC
N	Valid	145	145	145	145
	Missing	0	0	0	0
Mean		.06	.09	2.641	.05
Median		.00	.00	2.000	.00
Mode		0	0	1.0	0
Std. Deviation		.242	.287	1.4175	.215
Minimum		0	0	1.0	0
Maximum		1	1	5.0	1

Keterangan:

DD = *Debt Default*

OS = *Opinion Shopping*

AT = *Audit Tenure*

KK = *Kondisi Keuangan*

OAGC = *Opini Audit Going Concern*

LAMPIRAN 6

REGRESI LOGISTIK

Dependent Variable: OAGC
Method: ML - Binary Probit (Quadratic hill climbing)
Date: 01/29/17 Time: 11:42
Sample: 1 145
Included observations: 145
Convergence achieved after 6 iterations
Covariance matrix computed using second derivatives

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-4.628984	1.683985	-2.748827	0.0060
DD	2.883789	0.795389	3.625634	0.0003
OS	1.863271	0.926737	2.010572	0.0444
AT	0.226188	0.285823	0.791357	0.4287
KK	-0.561487	0.356832	-1.573533	0.1156
McFadden R-squared	0.434303	Mean dependent var		0.048276
S.D. dependent var	0.215092	S.E. of regression		0.188617
Akaike info criterion	0.287785	Sum squared resid		4.980669
Schwarz criterion	0.390431	Log likelihood		-15.86443
Hannan-Quinn criter.	0.329494	Deviance		31.72885
Restr. deviance	56.08803	Restr. log likelihood		-28.04401
LR statistic	24.35917	Avg. log likelihood		-0.109410
Prob(LR statistic)	0.000068			
Obs with Dep=0	138	Total obs		145
Obs with Dep=1	7			

Keterangan:

DD = *Debt Default*

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