

LAMPIRAN-LAMPIRAN

Lampiran 1

Daftar nama sampel Perusahaan Tekstil dan Garment yang terdaftar di Bursa Efek

Indonesia Tahun 2014-2018

No.	KODE	Nama Perusahaan
1	ADMG	PT. Polychem Indonesia Tbk.
2	ARGO	PT. Argo Pantes Tbk.
3	CNTX	PT. Century Textile Industry Tbk.
4	ERTX	PT. Eratex Djaya Tbk.
5	ESTI	PT. Ever Shine Tex Tbk.
6	HDTX	PT. Pansia Indo Resources Tbk.
7	INDR	PT. Indo Rama Syntetic Tbk.
8	MYTX	PT. Asia Pasific Investama Tbk.
9	PBRX	PT. Pan Brothers Tbk.
10	POLY	PT. Asia Pasific Tbk.
11	RICY	PT. Ricky Putra Globalindo Tbk.
12	SSTM	PT. Sunson Textile Manufacturer Tbk.
13	STAR	PT. Star Petrochem Tbk.
14	TFCO	PT. Tifico Fiber Indonesia Tbk.
15	UNIT	PT. Nusantara Inti Corpora Tbk.

Lampiran 2

Financial Distress Perusahaan Tekstil dan Garment Tahun 2014-2018

Apabila nilai Z Score diatas 2,9 maka perusahaan dikategorikan Sehat diberi nilai (1), 1,2 sampai 2,9 Tidak diketahui (0), dibawah 1,2 Tidak sehat (-1)

No	Kode Perusahaan	Z Score 2014	Kondisi	Z Score 2015	Kondisi	Tahun 2016	Kondisi	Z score 2017	Kondisi	Z Score 2018	Kondisi
1	ADMG	1.626308	0	1.797134	0	1.776763	0	1.8414852	0	1.7857068	0
2	ARGO	-0.37896	-1	0.149236	-1	-1.95437	-1	-1.30389	-1	-1.232009	-1
3	CNTX	0.515902	-1	1.176543	-1	1.344416	0	-0.50337	-1	0.4993081	-1
4	ERTX	1.373562	0	1.512421	0	1.63638	0	0.7485231	-1	0.6766356	-1
5	ESTI	1.447653	0	0.349887	-1	-0.23973	-1	-0.784449	-1	-0.29364	-1
6	HDTX	0.875235	-1	0.182537	-1	0.163711	-1	0.3406722	-1	0.1612911	-1
7	INDR	1.80985	0	1.511516	0	1.75289	0	1.3060949	-1	1.236346	0
8	MYTX	-0.09841	-1	0.178717	-1	-0.06141	-1	-0.294048	-1	-0.875929	-1
9	PBRX	2.091884	0	2.512788	0	2.061241	0	1.712295	0	1.6688751	0
10	POLY	-5.09337	-1	-10.8847	-1	-8.05328	-1	-9.807777	-1	-1.003751	-1
11	RICY	0.885927	-1	1.698894	0	1.653775	0	1.2351743	0	1.2264169	0
12	SSTM	1.392252	0	0.904696	-1	0.734269	-1	0.7644368	-1	0.7888286	-1
13	STAR	1.392252	0	1.511632	0	1.346015	0	1.4151294	0	1.4520584	0
14	TFCO	2.643957	1	2.616539	1	3.162352	1	4.7281114	1	4.7442232	1
15	UNIT	1.021637	-1	0.710812	-1	0.832998	-1	2.8490778	1	0.9139033	-1

Lampiran 3

Debt Default perusahaan Tekstil dan Garment

Apabila Perusahaan berstatus *Debt Default* maka diberi nilai (1), Apabila tidak berstatus *Debt Default* diberi nilai (0)

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1.	ADMG	PT. Polychem Indonesia Tbk.	1	1	1	1	1
2.	ARGO	PT. Argo Pantes Tbk.	0	0	0	0	0
3.	CNTX	PT. Century Textile Industry Tbk.	1	1	1	1	1
4.	ERTX	PT. Eratex Djaya Tbk.	0	0	0	0	0
5.	ESTI	PT. Ever Shine Tex Tbk.	1	1	1	1	1
6.	HDTX	PT. Panasia Indo Resources Tbk.	0	0	0	0	0
7.	INDR	PT. Indo Rama Syntetic Tbk.	1	1	1	1	1
8.	MYTX	PT. Asia Pasific Investama Tbk.	1	1	1	1	1
9.	PBRX	PT. Pan Brothers Tbk.	0	0	1	0	0
10.	POLY	PT. Asia Pasific Tbk.	0	0	0	0	0
11.	RICY	PT. Ricky Putra Globalindo Tbk.	1	1	1	1	0
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	1	1	1	1	1
13.	STAR	PT. Star Petrochem Tbk.	0	0	0	0	0
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	1	1	1	1	1
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	0	0	0	0	0

Lampiran 4

Data Kualitas Audit

Apabila perusahaan menggunakan jasa KAP Big 4 diberi nilai (1), jika tidak diberi nilai (0)

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1.	ADMG	PT. Polychem Indonesia Tbk.	1	1	1	1	1
2.	ARGO	PT. Argo Pantes Tbk.	0	0	0	0	0
3.	CNTX	PT. Century Textile Industry Tbk.	1	1	1	1	1
4.	ERTX	PT. Eratex Djaya Tbk.	0	0	0	0	0
5.	ESTI	PT. Ever Shine Tex Tbk.	1	1	1	1	1
6.	HDTX	PT. Panasia Indo Resources Tbk.	0	0	0	0	0
7.	INDR	PT. Indo Rama Syntetic Tbk.	1	1	1	1	1
8.	MYTX	PT. Asia Pasific Investama Tbk.	0	0	0	0	0
9.	PBRX	PT. Pan Brothers Tbk.	0	0	0	0	0
10.	POLY	PT. Asia Pasific Tbk.	0	0	0	0	0
11.	RICY	PT. Ricky Putra Globalindo Tbk.	0	0	0	0	0
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	0	0	0	0	0
13.	STAR	PT. Star Petrochem Tbk.	0	0	0	0	0
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	1	1	1	1	1
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	0	0	0	0	0

Lampiran 5

Daftar Auditor Independen

Tekstil dan Garment 2014			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantas Tbk.	Anwar & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Ade Fatma & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Mulyamin Sensi Suryanto & Lianny
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Edd & Siddharta
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Sulistyoy & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Koesbandijah, Beddyy Samsi & Setiasih
13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja

14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Drs. Imam Syafei & Rekan

Tekstil dan Garment 2015			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantas Tbk.	Hendrawinata Eddy & Siddharta
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Ade Fatma & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Mulyamin Sensi Suryanto & Lianny
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy & Siddharta
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Sulistyoy & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja

14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Drs. Imam Syafei & Rekan

Tekstil dan Garment 2016			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantas Tbk.	Anwar Sugiharto & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Ade Fatma & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Kosasih, Nurdiyaman Tjahja & Rekan
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy & Siddharta & Tanzil
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Poltak Lian Michell & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang

13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Suherman & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry

Tekstil dan Garment 2017			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantex Tbk.	Anwar & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Achmad Suharli & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Pania Indo Resources Tbk.	Drs. Bambang Sudaryono & Rekan
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
9.	PBRX	PT. Pan Brothers Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy, Siddharta & Tanzil
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Joachim Poltak Lian & Rekan
12.	SSTM	PT. Sunson Textile Manufacturer	Dbsd & Doli, Bambang,

		Tbk.	Sudarmadji & Dadang
13.	STAR	PT. Star Petrochem Tbk.	Noor Salim, Nusehan & Sinarahaardja
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Sungkoro & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry

Tekstil dan Garment 2018			
No.	Kode	Nama Perusahaan	Kualitas Audit
1.	ADMG	PT. Polychem Indonesia Tbk.	Deloitte Osman Bing Satrio & Rekan
2.	ARGO	PT. Argo Pantas Tbk.	Anwar & Rekan
3.	CNTX	PT. Century Textile Industry Tbk.	Siddharta Widjaja & Rekan (KPMG)
4.	ERTX	PT. Eratex Djaya Tbk.	Paul Hadiniwata, Hidajat, Arsono, Achmad Suharli & Rekan
5.	ESTI	PT. Ever Shine Tex Tbk.	Ernest & Young Purwantono, Suherman, & Surja
6.	HDTX	PT. Panasia Indo Resources Tbk.	Mirawati Sensi Idris
7.	INDR	PT. Indo Rama Syntetic Tbk.	Deloitte Osman Bing Satrio & Rekan
8.	MYTX	PT. Asia Pasific Investama Tbk.	Kosasih, Nurdiyaman, Mulyadi, Tjahja & Rekan
9.	PBRX	PT. Pan Brothers Tbk.	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
10.	POLY	PT. Asia Pasific Tbk.	Hendrawinata Eddy, Siddharta & Tanzil
11.	RICY	PT. Ricky Putra Globalindo Tbk.	Johannes Juara & Rekan

12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	Dbsd & Doli, Bambang, Sudarmadji & Dadang
13.	STAR	PT. Star Petrochem Tbk.	Liasta, Nirwan, Syafruddin & Rekan
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	Purwanto, Sungkoro & Surja
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	Achmad, Rasyid, Hisbullah & Jerry



Lampiran 6

Ukuran Perusahaan

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1.	ADMG	PT. Polychem Indonesia Tbk.	24.07	23.19	23.08	22.97	22.90
2.	ARGO	PT. Argo Pantes Tbk.	27.99	28.17	28.22	28.27	28.11
3.	CNTX	PT. Century Textile Industry Tbk.	27.19	27.03	26.95	26.89	26.85
4.	ERTX	PT. Eratex Djaya Tbk.	26.39	26.38	26.35	26.32	26.29
5.	ESTI	PT. Ever Shine Tex Tbk.	27.39	27.34	27.33	27.30	27.29
6.	HDTX	PT. Pania Indo Resources Tbk.	28.26	28.25	28.22	28.20	28.17
7.	INDR	PT. Indo Rama Syntetic Tbk.	29.22	29.48	29.57	29.63	29.70
8.	MYTX	PT. Asia Pasific Investama Tbk.	26.18	26.47	26.81	26.87	26.90
9.	PBRX	PT. Pan Brothers Tbk.	28.30	28.16	27.99	27.87	28.35
10.	POLY	PT. Asia Pasific Tbk.	27.49	27.46	27.42	27.40	27.37
11.	RICY	PT. Ricky Putra Globalindo Tbk.	27.08	27.26	27.24	27.27	27.30
12.	SSTM	PT. Sunson Textile Manufacturer Tbk.	24.64	24.59	24.61	24.60	24.58
13.	STAR	PT. Star Petrochem Tbk.	25.62	25.55	25.61	25.89	25.90
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	25.47	25.87	26.79	25.87	25.94
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	28.42	28.36	28.31	28.39	28.41

Lampiran 7

Opini Audit Going Concern

Apabila perusahaan mendapatkan Opini Audit *Going Concern* (OAGC) maka diberi kode (1). Jika mendapatkan Non Opini Audit *Going Concern* (NOAGC) maka diberi kode (0)

No.	Kode	Nama Perusahaan	2014	2015	2016	2017	2018
1.	ADMG	PT. Polychem Indonesia Tbk.	0	0	0	0	0
2.	ARGO	PT. Argo Pantes Tbk.	1	1	1	1	1
3.	CNTX	PT. Century Textile Industry Tbk.	0	0	0	0	0
4.	ERTX	PT. Eratex Djaya Tbk.	0	0	0	0	0
5.	ESTI	PT. Ever Shine Tex Tbk.	0	0	0	0	1
6.	HDTX	PT. Panasia Indo Resources Tbk.	0	0	1	1	1
7.	INDR	PT. Indo Rama Syntetic Tbk.	0	0	0	0	0
8.	MYTX	PT. Asia Pasific Investama Tbk.	1	1	1	1	1
9.	PBRX	PT. Pan Brothers Tbk.	0	0	0	0	0
10.	POLY	PT. Asia Pasific Tbk.	1	1	1	1	1
11.	RICY	PT. Ricky Putra Globalindo Tbk.	0	0	0	0	0
12.	SSTM	PT. Sunson Textile Manufacturer	1	1	1	1	1

		Tbk.					
13.	STAR	PT. Star Petrochem Tbk.	0	0	0	0	0
14.	TFCO	PT. Tifico Fiber Indonesia Tbk.	0	0	0	0	0
15.	UNIT	PT. Nusantara Inti Corpora Tbk.	0	0	0	0	0

Lampiran 8

Hasil Output SPSS

Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
KA	75	.00	1.00	.3333	.49458
FD	75	-1.00	1.00	-.4800	.57797
SIZE	75	23.08	29.57	26.9427	1.49824
DEF	75	.00	1.00	.43	.500
OAGC	75	.00	1.00	.3200	.46962
Valid N (listwise)	75				

Classification Table a,b

		Predicted		
		OAGC		Percentage Correct
Observed	Opini Audit Non Going Concern	Opini Audit Going Concern		
Opini Audit Non Going Concern	51	0	100.0	
Opini Audit Going Concern	24	0	.0	
Overall Percentage			68.0	

a. Constant is included in the model.

b. The cut value is .500

Hosmer and Lemeshow Test

Step	Chi-Square	df	Sig.
1	4.258	7	.750

Iteration History ^{a,b,c}

Iteration		-2Log likelihood	Coefficient
			Constant
Step 0	1	94.049	-.720
	2	94.030	-.754
	3	94.030	-.754

- a. Constant is included in the model
 b. Initial -2Log likelihood: 94.030
 c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001

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

Iteration	-2Log Likelihood	Coefficients					
		Constant	FD	DEF	KA	SIZE	
Step 1	1	63.081	-1.999	-1.592	-1.372	-1.050	.031
	2	53.938	-2.320	-2.653	-2.230	-1.900	.015
	3	51.544	-2.061	-3.401	-2.542	-2.584	-.017
	4	51.274	-2.027	-3.756	-2.793	-2.858	-.031
	5	51.268	-2.055	-3.824	-2.820	-2.895	-.032
	6	51.268	-2.057	-3.826	-2.280	-2.895	-.032
	7	51.268	-2.057	-3.826	-2.280	-2.895	-.032

- a. Method: Enter
 b. Constant is included in the model
 c. Initial -2 Log Likelihood: 94.030
 d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001

Omnibus Tests of Model Coefficients

	Chi-square	Df	Sig.
Step	43.079	3	.000
Step 1 Block	43.079	3	.000
Model	43.079	3	.000

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
KA	-3.247	1.288	6.356	1	.012	.039
FD	-3.843	1.098	12.248	1	.000	.021
Step 1 ^a DEF	2.105	1.565	1.807	1	.178	.8.203
SIZE	-.054	.091	.345	1	.557	.948
Constant	-1.638	2.401	.466	1	.495	.194

a. Variable(s) entered on step 1: KA, FD, DEF, SIZE.
 Sumber: Output SPSS 21

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	50.952 ^a	.437	.611

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.