

BAB V

KESIMPULAN

V.1. Kesimpulan

Penelitian ini menguji pengaruh model prediksi kebangkrutan, *opinion shopping*, dan reputasi KAP terhadap pemberian opini audit *going concern* yang dilakukan oleh auditor.

Berdasarkan hasil analisis data dan pembahasan yang telah dilakukan peneliti, maka kesimpulan dalam penelitian ini adalah sebagai berikut:

1. Model prediksi kebangkrutan berpengaruh negatif signifikan terhadap pemberian opini audit *going concern*. Hasil penelitian ini negatif signifikan, ditunjukkan dari nilai koefisien regresi sebesar -1,262 dan probabilitas (p) 0,000.
2. *Opinion shopping* tidak berpengaruh terhadap pemberian opini audit *going concern*, karena nilai probabilitas (p) lebih besar dari 0,05 yaitu 0,299.
3. Reputasi KAP tidak berpengaruh terhadap pemberian opini audit *going concern*, karena nilai probabilitas (p) lebih besar dari 0,05 yaitu 0,203.

V.2. Keterbatasan

Perusahaan dalam penelitian yang melakukan *opinion shopping* hanya berjumlah tiga belas (13) perusahaan selama periode enam (6) tahun. Hal ini bisa

memungkinkan terjadinya bias dalam pengambilan kesimpulan dengan menggunakan regresi logistik.

V.3. Implikasi

- a. Variabel *opinion shopping* tidak berpengaruh terhadap pemberian opini audit *going concern*, sehingga tidak ada keuntungan yang didapat bila perusahaan melakukan *opinion shopping*, karena auditor yang baru belum tentu memberikan opini audit *non going concern*.
- b. Variabel reputasi KAP tidak berpengaruh terhadap pemberian opini audit *going concern*, karena KAP *big four* maupun *non big four* akan memberikan opini audit *going concern* jika perusahaan memang dinilai tidak mampu melanjutkan usahanya.

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LAMPIRAN I

No	Nama Perusahaan	Kode	Opini Audit Going Concern					
			2003	2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	0	1	1	1	1	1
2	PT Aqua Golden Mississippi Tbk	AQUA	0	0	0	0	0	0
3	PT Arwana Citramulia Tbk	ARNA	0	0	0	0	0	0
4	PT Asahimas Flat Glass Tbk	AMFG	0	0	0	0	0	0
5	PT Astra International Tbk	ASII	0	0	0	0	0	0
6	PT Astra Otoparts Tbk	AUTO	0	0	0	0	0	0
7	PT Barito Pacific Timber Tbk	BRPT	1	1	1	1	0	1
8	PT Bentoel International Investama Tbk	RMBA	0	0	0	0	0	0
9	PT Branta Mulia Tbk	BRAM	1	1	0	0	0	0
10	PT Budi Acid Jaya Tbk	BUDI	0	0	0	0	0	0
11	PT Darya-Varia Laboratoria Tbk	DVLA	0	0	0	0	0	0
12	PT Daya Sakti Unggul Corporation Tbk	DSUC	0	0	1	1	1	1
13	PT Delta Djakarta Tbk	DLTA	0	0	0	0	0	0
14	PT Dynaplast Tbk	DYNA	0	0	0	0	0	0
15	PT Ever Shine Textile Industry Tbk	ESTI	0	0	0	0	0	0
16	PT Fajar Surya Wisesa Tbk	FASW	0	0	0	0	0	0
17	PT Gajah Tunggal Tbk	GJTL	0	0	0	0	0	0
18	PT Goodyear Indonesia Tbk	GDYR	0	0	0	0	0	0
19	PT Gudang Garam Tbk	GGRM	0	0	0	0	0	0
20	PT HM Sampoerna Tbk	HMSP	0	0	0	0	0	0
21	PT Indal Aluminium Industry Tbk	INAI	1	1	1	0	0	0
22	PT Indocement Tunggol Prakarsa Tbk	INTP	0	0	0	0	0	0
23	PT Indofood Sukses Makmur Tbk	INDF	0	0	0	0	0	0
24	PT Indomobil Sukses Internasional Tbk	IMAS	0	0	0	0	0	0
25	PT Intikeramik Alamasari Industry Tbk	IKAI	1	1	1	1	0	0
26	PT Jakarta Kyoei Steel Works Tbk	JKSW	1	1	1	1	1	1
27	PT Jaya Pari Steel Tbk	JPRS	0	0	0	0	0	0
28	PT Kabelindo Murni Tbk	KBLM	1	1	1	1	0	0
29	PT Kageo Igar Jaya Tbk	IGAR	0	0	0	0	0	0
30	PT Kalbe Farma Tbk	KLBF	0	0	0	0	0	0

31	PT Kedaung Indah Can Tbk	KICI	1	1	1	1	0	0
32	PT Kedaung Setia Industrial Tbk	KDSI	1	1	1	0	0	0
33	PT Langgeng Makmur Plastik Industry Tbk	LMPI	1	1	0	0	0	0
34	PT Lion Mesh Prima Tbk	LMSH	0	0	0	0	0	0
35	PT Lion Metal Works Tbk	LION	0	0	0	0	0	0
36	PT Mandom Indonesia	TCID	0	0	0	0	0	0
37	PT Mulia Industrindo Tbk	MLIA	1	1	0	0	0	0
38	PT Multi Bintang Indonesia Tbk	MLBI	0	0	0	0	0	0
39	PT Multi Prima Sejahtera Tbk	LPIN	1	1	1	1	1	1
40	PT Mustika Ratu Tbk	MRAT	0	0	0	0	0	0
41	PT Pan Brothers Tbk	PBRX	0	0	0	0	0	0
42	PT Panasia Filament Inti Tbk	PAFI	0	0	0	0	0	1
43	PT Pelangi Indah Canindo Tbk	PICO	0	0	0	0	0	0
44	PT Polysindo Eka Perkasa Tbk	POLY	1	1	1	1	1	1
45	PT Prasadha Aneka Niaga	PSDN	1	1	1	0	0	0
46	PT Roda Vivatex Tbk	RDTX	0	0	0	0	0	0
47	PT Schering Plough Indonesia Tbk	SCPI	0	0	0	0	0	0
48	PT Selamat Sempurna Tbk	SMSM	0	0	0	0	0	0
49	PT Semen Gresik Tbk	SMGR	0	0	0	0	0	0
50	PT Sierad Produce Tbk	SIPD	0	0	0	0	0	0
51	PT Sorini Corporation Tbk	SOBI	0	0	0	0	0	0
52	PT Sugi Samapersada Tbk	SUGI	0	0	0	0	0	0
53	PT Sumi Indo Kabel Tbk	IKBI	0	0	0	0	0	0
54	PT Surya Toto Indonesia Tbk	TOTO	0	0	0	0	0	0
55	PT Tembaga Mulia Seamanan Tbk	TBMS	0	0	0	0	0	0
56	PT Tirta Mahakam Resources Tbk	TIRT	0	0	0	0	0	0
57	PT Trias Sentosa Tbk	TRST	0	0	0	0	0	0
58	PT Voksel Electric Tbk	VOKS	1	1	1	1	1	1

No	Nama Perusahaan	Kode	Reputasi KAP					
			2003	2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	0	1	1	1	1	0
2	PT Aqua Golden Mississippi Tbk	AQUA	1	1	1	1	1	1
3	PT Arwana Citramulia Tbk	ARNA	1	1	1	1	1	1
4	PT Asahimas Flat Glass Tbk	AMFG	1	1	1	1	1	1
5	PT Astra International Tbk	ASII	1	1	1	1	1	1
6	PT Astra Otoparts Tbk	AUTO	0	0	1	1	1	1
7	PT Barito Pacific Timber Tbk	BRPT	1	1	1	0	1	1
8	PT Bentoel International Investama Tbk	RMBA	0	0	1	1	1	1
9	PT Branta Mulia Tbk	BRAM	1	1	1	1	1	1
10	PT Budi Acid Jaya Tbk	BUDI	0	0	0	0	0	0
11	PT Darya-Varia Laboratoria Tbk	DVLA	1	1	1	1	1	1
12	PT Daya Sakti Unggul Corporation Tbk	DSUC	1	1	1	1	1	1
13	PT Delta Djakarta Tbk	DLTA	0	0	1	1	1	1
14	PT Dynaplast Tbk	DYNA	1	1	1	1	1	1
15	PT Ever Shine Textile Industry Tbk	ESTI	1	1	1	1	1	1
16	PT Fajar Surya Wisesa Tbk	FASW	1	1	1	1	1	1
17	PT Gajah Tunggal Tbk	GJTL	0	0	1	1	1	1
18	PT Goodyear Indonesia Tbk	GDYR	1	1	1	1	1	1
19	PT Gudang Garam Tbk	GGRM	1	1	1	1	1	1
20	PT HM Sampoerna Tbk	HMSP	1	1	1	1	1	1
21	PT Indal Aluminium Industry Tbk	INAI	0	0	1	0	0	0
22	PT Indocement Tunggal Prakarsa Tbk	INTP	1	1	1	1	1	1
23	PT Indofood Sukses Makmur Tbk	INDF	1	1	1	1	1	1
24	PT Indomobil Sukses Internasional Tbk	IMAS	1	1	1	1	1	1
25	PT Intikeramik Alamasari Industry Tbk	IKAI	0	0	0	0	0	0
26	PT Jakarta Kyoei Steel Works Tbk	JKSW	0	0	0	0	0	0
27	PT Jaya Pari Steel Tbk	JPRS	1	1	1	1	1	1
28	PT Kabelindo Murni Tbk	KBLM	1	0	0	0	0	0
29	PT Kageo Igar Jaya Tbk	IGAR	1	0	1	0	0	0
30	PT Kalbe Farma Tbk	KLBF	1	1	1	1	1	0
31	PT Kedaung Indah Can Tbk	KICI	0	0	1	1	0	0
32	PT Kedaung Setia Industrial Tbk	KDSI	1	0	0	0	0	0
33	PT Langgeng Makmur Plastik Industry Tbk	LMPI	1	1	1	1	1	0

34	PT Lion Mesh Prima Tbk	LMSH	1	1	1	0	0	0
35	PT Lion Metal Works Tbk	LION	1	1	1	0	0	0
36	PT Mandom Indonesia	TCID	0	0	1	1	1	1
37	PT Mulia Industrindo Tbk	MLIA	0	0	1	1	1	1
38	PT Multi Bintang Indonesia Tbk	MLBI	1	1	1	1	1	1
39	PT Multi Prima Sejahtera Tbk	LPIN	0	0	0	0	0	0
40	PT Mustika Ratu Tbk	MRAT	1	1	0	0	0	0
41	PT Pan Brothers Tbk	PBRX	0	0	0	0	0	0
42	PT Panasia Filament Inti Tbk	PAFI	0	0	0	0	0	0
43	PT Pelangi Indah Canindo Tbk	PICO	0	0	0	0	0	0
44	PT Polysindo Eka Perkasa Tbk	POLY	0	0	0	0	0	1
45	PT Prasadha Aneka Niaga	PSDN	1	1	1	1	1	1
46	PT Roda Vivatex Tbk	RDTX	0	0	0	0	0	0
47	PT Schering Plough Indonesia Tbk	SCPI	1	0	1	1	1	1
48	PT Selamat Sempurna Tbk	SMSM	0	0	0	0	0	0
49	PT Semen Gresik Tbk	SMGR	0	0	0	1	1	1
50	PT Sierad Produce Tbk	SIPD	0	0	0	0	0	0
51	PT Sorini Corporation Tbk	SOBI	0	0	1	1	1	1
52	PT Sugi Samapersada Tbk	SUGI	0	0	0	0	0	0
53	PT Sumi Indo Kabel Tbk	IKBI	1	1	1	1	1	1
54	PT Surya Toto Indonesia Tbk	TOTO	1	1	1	1	1	1
55	PT Tembaga Mulia Seamanan Tbk	TBMS	1	1	1	1	1	1
56	PT Tirta Mahakam Resources Tbk	TIRT	1	0	0	0	0	0
57	PT Trias Sentosa Tbk	TRST	1	1	1	1	1	1
58	PT Voksel Electric Tbk	VOKS	0	0	0	0	0	0

No	Nama Perusahaan	Kode	Model Prediksi Kebangkrutan					
			2003	2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	0,14798	-1,52229	-2,43568	-3,50981	-3,03971	-2,10011
2	PT Aqua Golden Mississippi Tbk	AQUA	4,63246	3,89168	4,42142	5,09535	5,40435	5,25126
3	PT Arwana Citramulia Tbk	ARNA	1,93126	1,89775	2,01988	1,43885	1,62573	1,70415
4	PT Asahimas Flat Glass Tbk	AMFG	2,58177	1,58642	3,40133	1,59382	3,26073	2,85057
5	PT Astra International Tbk	ASII	3,06578	2,95541	2,50563	2,32247	4,16785	1,42033
6	PT Astra Otoparts Tbk	AUTO	2,95680	2,66070	2,96342	2,91545	3,34076	3,54325
7	PT Barito Pacific Timber Tbk	BRPT	-0,43891	-0,33347	0,39571	0,06042	1,80086	-0,74004
8	PT Bentoel International Investama Tbk	RMBA	3,90196	3,71952	2,39602	2,68112	2,65624	2,55316
9	PT Branta Mulia Tbk	BRAM	4,27791	3,26131	2,17841	2,36562	1,85688	1,96593
10	PT Budi Acid Jaya Tbk	BUDI	0,86668	1,07347	1,12389	1,46361	1,79295	1,20862
11	PT Darya-Varia Laboratoria Tbk	DVLA	3,68256	3,15282	3,09538	4,43820	5,69886	3,76464
12	PT Daya Sakti Unggul Corporation Tbk	DSUC	1,00128	1,08258	0,58807	0,82414	0,03605	-0,91158
13	PT Delta Jakarta Tbk	DLTA	3,66463	3,70434	4,69843	3,65343	2,91198	3,97707
14	PT Dynaplast Tbk	DYNA	1,81014	1,55935	1,31197	1,14083	1,36144	1,34147
15	PT Ever Shine Textile Industry Tbk	ESTI	1,53008	1,41308	1,38763	1,03996	1,23912	1,16882
16	PT Fajar Surya Wisesa Tbk	FASW	0,88453	1,25430	1,11743	1,20714	1,70576	1,62288
17	PT Gajah Tunggul Tbk	GJTL	0,67828	1,59453	1,05330	1,18343	1,18130	0,75874
18	PT Goodyear Indonesia Tbk	GDYR	3,14987	3,54628	3,28969	3,77672	3,48533	1,66799
19	PT Gudang Garam Tbk	GGRM	4,30178	3,47037	3,20800	3,10108	2,86525	2,78695
20	PT HM Sampoerna Tbk	HMSP	5,02348	4,65940	5,80328	6,76680	7,01111	5,62145
21	PT Indal Aluminium Industry Tbk	INAI	0,68917	0,83669	0,90174	1,24651	1,19004	1,09840
22	PT Indocement Tunggul Prakarsa Tbk	INTP	1,23372	1,87757	1,90577	3,46604	5,50750	4,47276
23	PT Indofood Sukses Makmur Tbk	INDF	2,00777	1,93090	2,02567	2,37970	1,81279	1,39558
24	PT Indomobil Sukses Internasional Tbk	IMAS	1,06154	1,44517	1,08709	0,56183	1,45070	1,57236
25	PT Intikeramik Alamasari Industry Tbk	IKAI	-0,34603	-0,48449	-0,36770	-0,28315	0,89131	1,23291
26	PT Jakarta Kyoei Steel Works Tbk	JKSW	-1,96060	-2,06507	-0,70484	-0,35936	-1,03843	-1,00199
27	PT Jaya Pari Steel Tbk	JPRS	2,77945	2,55795	4,68861	3,65723	3,44747	3,66481
28	PT Kabelindo Murni Tbk	KBLM	-1,02926	-0,77873	0,23911	0,49759	1,04696	1,50994
29	PT Kageo Igar Jaya Tbk	IGAR	2,23435	2,72824	3,24311	2,85097	2,95397	2,83781
30	PT Kalbe Farma Tbk	KLBF	3,34187	3,60668	4,54332	7,61203	7,78555	6,89363
31	PT Kedaung Indah Can Tbk	KICI	0,43932	0,68220	0,55101	0,12489	1,27807	1,93162
32	PT Kedaung Setia Industrial Tbk	KDSI	0,91022	1,13013	1,40808	0,47419	2,08473	2,47026
33	PT Langgeng Makmur Plastik Industry Tbk	LMPI	-0,91700	-0,65710	0,93144	1,00428	0,95352	0,80422

34	PT Lion Mesh Prima Tbk	LMSH	3,09651	2,75299	3,75706	2,95832	3,08597	4,69736
35	PT Lion Metal Works Tbk	LION	3,69924	3,01490	3,63047	3,45160	2,53350	2,89084
36	PT Mandom Indonesia	TCID	5,37987	6,47361	6,35272	11,09220	15,38341	7,72760
37	PT Mulia Industrindo Tbk	MLIA	-0,37477	0,14529	-1,17406	-1,69991	-2,40714	-2,30395
38	PT Multi Bintang Indonesia Tbk	MLBI	3,74840	3,64969	3,62339	3,23899	3,62904	3,38105
39	PT Multi Prima Sejahtera Tbk	LPIN	-0,01842	0,12577	-0,30481	2,26452	1,22548	0,55811
40	PT Mustika Ratu Tbk	MRAT	3,66590	3,28648	3,03114	3,87624	3,25125	2,54166
41	PT Pan Brothers Tbk	PBRX	1,50059	1,72542	3,39365	2,92094	2,29577	1,77328
42	PT Panasias Filament Inti Tbk	PAFI	-0,01609	0,24486	0,13900	-0,04979	0,06771	-0,45933
43	PT Pelangi Indah Canindo Tbk	PICO	-0,45993	-0,38945	0,12914	0,31707	1,11242	1,39229
44	PT Polysindo Eka Perkasa Tbk	POLY	-2,45489	-3,43241	-3,11376	-2,67966	-0,76093	-1,41791
45	PT Prasadha Aneka Niaga	PSDN	-3,64745	-3,17426	-0,16088	0,57544	0,51907	1,73775
46	PT Roda Vivatex Tbk	RDTX	3,45036	3,00678	2,38631	1,34786	1,47011	2,12444
47	PT Schering Plough Indonesia Tbk	SCPI	2,09019	2,27425	0,21840	1,08707	-5,84296	1,25921
48	PT Selamat Sempurna Tbk	SMSM	3,41863	2,63329	3,00874	3,09747	3,07059	3,61102
49	PT Semen Gresik Tbk	SMGR	2,26719	3,10674	3,88046	7,42046	10,62668	7,33321
50	PT Sierad Produce Tbk	SIPD	-0,98422	-0,52375	0,62235	0,80867	0,68863	1,09840
51	PT Sorini Corporation Tbk	SOBI	2,20288	2,25908	2,40231	2,52746	3,66180	3,21788
52	PT Sugi Samapersada Tbk	SUGI	7,69477	6,33865	3,99234	2,72090	3,43220	10,07094
53	PT Sumi Indo Kabel Tbk	IKBI	2,53350	2,88052	3,31785	4,42422	4,81946	4,22598
54	PT Surya Toto Indonesia Tbk	TOTO	1,43206	1,42829	1,58390	1,77652	1,81186	1,98247
55	PT Tembaga Mulia Seamanan Tbk	TBMS	1,85434	2,67944	3,36899	4,25409	3,31731	3,66357
56	PT Tirta Mahakam Resources Tbk	TIRT	1,04013	1,10836	1,27745	1,52313	1,85039	0,80948
57	PT Trias Sentosa Tbk	TRST	1,28678	1,24694	0,99504	1,07158	1,17121	1,30980
58	PT Voksel Electric Tbk	VOKS	0,15492	0,96594	1,73837	2,84003	2,56294	2,07555

No	Nama Perusahaan	Kode	Opinion Shopping					
			2003	2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	0	0	1	0	0	0
2	PT Aqua Golden Mississippi Tbk	AQUA	0	0	0	0	0	0
3	PT Arwana Citramulia Tbk	ARNA	0	0	0	0	0	0
4	PT Asahimas Flat Glass Tbk	AMFG	0	0	0	0	0	0
5	PT Astra International Tbk	ASII	0	0	0	0	0	0
6	PT Astra Otoparts Tbk	AUTO	0	0	0	0	0	0
7	PT Barito Pacific Timber Tbk	BRPT	0	0	0	1	1	0
8	PT Bentoel International Investama Tbk	RMBA	0	0	0	0	0	0
9	PT Branta Mulia Tbk	BRAM	0	0	0	0	0	0
10	PT Budi Acid Jaya Tbk	BUDI	0	0	0	0	0	0
11	PT Darya-Varia Laboratoria Tbk	DVLA	0	0	0	0	0	0
12	PT Daya Sakti Unggul Corporation Tbk	DSUC	0	0	0	0	0	0
13	PT Delta Djakarta Tbk	DLTA	0	0	0	0	0	0
14	PT Dynaplast Tbk	DYNA	0	0	0	0	0	0
15	PT Ever Shine Textile Industry Tbk	ESTI	0	0	0	0	0	0
16	PT Fajar Surya Wisesa Tbk	FASW	0	0	0	0	0	0
17	PT Gajah Tunggal Tbk	GJTL	0	0	0	0	0	0
18	PT Goodyear Indonesia Tbk	GDYR	0	0	0	0	0	0
19	PT Gudang Garam Tbk	GGRM	0	0	0	0	0	0
20	PT HM Sampoerna Tbk	HMSP	0	0	0	0	0	0
21	PT Indal Aluminium Industry Tbk	INAI	0	0	0	0	0	0
22	PT Indocement Tunggal Prakarsa Tbk	INTP	0	0	0	0	0	0
23	PT Indofood Sukses Makmur Tbk	INDF	0	0	0	0	0	0
24	PT Indomobil Sukses Internasional Tbk	IMAS	0	0	0	0	0	0
25	PT Intikeramik Alamasari Industry Tbk	IKAI	1	0	0	0	0	0
26	PT Jakarta Kyoei Steel Works Tbk	JKSW	0	1	0	1	0	1
27	PT Jaya Pari Steel Tbk	JPRS	0	0	0	0	0	0
28	PT Kabelindo Murni Tbk	KBLM	0	1	0	0	0	0

29	PT Kageo Igar Jaya Tbk	IGAR	0	0	0	0	0	0
30	PT Kalbe Farma Tbk	KLBF	0	0	0	0	0	0
31	PT Kedaung Indah Can Tbk	KICI	0	1	0	0	0	0
32	PT Kedaung Setia Industrial Tbk	KDSI	0	1	0	0	0	0
33	PT Langgeng Makmur Plastik Industry Tbk	LMPI	0	0	0	0	0	0
34	PT Lion Mesh Prima Tbk	LMSH	0	0	0	0	0	0
35	PT Lion Metal Works Tbk	LION	0	0	0	0	0	0
36	PT Mandom Indonesia	TCID	0	0	0	0	0	0
37	PT Mulia Industrindo Tbk	MLIA	0	0	0	0	0	0
38	PT Multi Bintang Indonesia Tbk	MLBI	0	0	0	0	0	0
39	PT Multi Prima Sejahtera Tbk	LPIN	0	0	0	0	0	0
40	PT Mustika Ratu Tbk	MRAT	0	0	0	0	0	0
41	PT Pan Brothers Tbk	PBRX	0	0	0	0	0	0
42	PT Panasia Filament Inti Tbk	PAFI	0	0	0	0	0	0
43	PT Pelangi Indah Canindo Tbk	PICO	0	0	0	0	0	0
44	PT Polysindo Eka Perkasa Tbk	POLY	0	0	0	0	1	1
45	PT Prasadha Aneka Niaga	PSDN	0	0	0	0	0	0
46	PT Roda Vivatex Tbk	RDTX	0	0	0	0	0	0
47	PT Schering Plough Indonesia Tbk	SCPI	0	0	0	0	0	0
48	PT Selamat Sempurna Tbk	SMSM	0	0	0	0	0	0
49	PT Semen Gresik Tbk	SMGR	0	0	0	0	0	0
50	PT Sierad Produce Tbk	SIPD	0	0	0	0	0	0
51	PT Sorini Corporation Tbk	SOBI	0	0	0	0	0	0
52	PT Sugi Samapersada Tbk	SUGI	0	0	0	0	0	0
53	PT Sumi Indo Kabel Tbk	IKBI	0	0	0	0	0	0
54	PT Surya Toto Indonesia Tbk	TOTO	0	0	0	0	0	0
55	PT Tembaga Mulia Seamanan Tbk	TBMS	0	0	0	0	0	0
56	PT Tirta Mahakam Resources Tbk	TIRT	0	0	0	0	0	0
57	PT Trias Sentosa Tbk	TRST	0	0	0	0	0	0
58	PT Voksel Electric Tbk	VOKS	0	0	0	1	0	0



LAMPIRAN II

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	348	100.0
	Missing Cases	0	.0
	Total	348	100.0
Unselected Cases		0	.0
Total		348	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 going concern	0
Opini audit going concern	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 1		340.545	-1.241
0	2	338.071	-1.440
	3	338.063	-1.452
	4	338.063	-1.452

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 338.063

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table^{a,b}

		Predicted	
		Opini audit non going concern	Opini audit going concern
Observed	Opini audit non going concern	282	0
	Opini audit going concern	65	0
Overall Percentage			

Classification Table^{a,b}

Observed			Predicted
			Percentage Correct
Step 0	Opini audit going concern	Opini audit non going concern	100.0
		Opini audit going concern	.0
Overall Percentage			81.0

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	-1.452	.137	112.797	1	.000	.234

Variables not in the Equation

Step	Variables	Score	df	Sig.
0	Potensi_kebangkrutan	92.808	1	.000
	Opinion_shopping	.113	1	.737
	Reputasi_KAP	2.977	1	.084
Overall Statistics		96.097	3	.000

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients			
		Constant	Potensi_ kebangkrutan	Opinion_ shopping	Reputasi_KAP
Step 1	259.795	-.664	-.353	-.366	.278
1	212.057	-.516	-.742	-.589	.366
2	199.094	-.388	-1.065	-.844	.427
3	197.433	-.330	-1.230	-1.028	.469
4	197.393	-.320	-1.261	-1.070	.479
5	197.393	-.320	-1.262	-1.071	.480
6	197.393	-.320	-1.262	-1.071	.480
7	197.393	-.320	-1.262	-1.071	.480

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 338.063

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

Omnibus Tests of Model Coefficients

Step	Chi-square	df	Sig.
Step 1	140.670	3	.000
Block	140.670	3	.000
Model	140.670	3	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	197.393 ^a	.333	.535

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

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	15.362	8	.052

Contingency Table for Hosmer and Lemeshow Test

	Opini audit going concern = Opini audit non going concern		Opini audit going concern = Opini audit going concern		Total
	Observed	Expected	Observed	Expected	
Step 1	35	34.957	0	.043	35
2	34	34.723	1	.277	35
3	34	34.507	1	.493	35
4	32	34.118	3	.882	35
5	34	33.085	1	1.915	35
6	34	31.080	1	3.920	35
7	33	29.165	2	5.835	35
8	26	26.576	9	8.424	35
9	15	18.821	20	16.179	35
10	5	4.968	28	28.032	33

Classification Table^a

		Predicted	
		Opini audit non going concern	Opini audit going concern
Observed			
Step 1	Opini audit going concern	275	7
	Opini audit non going concern	26	40
	Overall Percentage		

Classification Table^a

			Predicted
			Percentage Correct
Step 1	Observed Opini audit going concern	Opini audit non going concern	97.5
		Opini audit going concern	60.6
	Overall Percentage		90.5

a. The cut value is .500

Variables in the Equation

Step		B	S.E.	Wald	df
1	Potensi_kebangkrutan	-1.262	.156	57.888	1
	Opinion_shopping	-1.071	1.031	1.080	1
	Reputasi_KAP	.480	.377	1.618	1
	Constant	-.320	.318	1.009	1

Variables in the Equation

Step		Sig.	Exp(B)
1	Potensi_kebangkrutan	.000	.283
	Opinion_shopping	.299	.343
	Reputasi_KAP	.203	1.615
	Constant	.315	.726

a. Variable(s) entered on step 1: Potensi_kebangkrutan, Opinion_shopping, Reputasi_KAP.

Correlation Matrix

Step		Constant	Potensi_kembangkrutan	Opinion_shopping	Reputasi_KAP
1	Constant	1.000	-.353	-.115	-.707
	Potensi_kembangkrutan	-.353	1.000	.152	-.072
	Opinion_shopping	-.115	.152	1.000	-.068
	Reputasi_KAP	-.707	-.072	-.068	1.000