BAB V

KESIMPULAN

V.1. Kesimpulan

Berdasarkan hasil analisis data yang telah dilakukan maka kesimpulan penelitian ini adalah sebagai berikut:

a. *Leverage* berpengaruh terhadap opini *going concern*.

b. Reputasi KAP berpengaruh terhadap opini *going concern*.

c. Opini audit tahun sebelumnya berpengaruh terhadap opini *going concern*.

V.2. Keterbatasan

Variabel dependen dan dua variabel independen dalam penelitian ini menggunakan skala nominal (*variabel dummy*). Hal itu mengakibatkan model penelitian menjadi kurang sempurna sehingga hasil penelitian dapat menjadi bias.

V.3. Implikasi Manajerial

Penelitian ini menunjukkan bahwa *leverage*, reputasi KAP dan opini audit tahun sebelumnya berpengaruh terhadap pemberian opini *going concern*. Berdasarkan hal tersebut penting bagi perusahaan untuk memperhatikan *leverage* yang dimiliki agar tidak menerima opini audit *going concern*. Perusahaan diharapkan menggunakan KAP yang memiliki reputasi yang baik sebab investor mempersepsikan bahwa KAP yang bereputasi baik akan memberikan opini audit sesuai dengan kondisi perusahaan. Selain itu juga apabila perusahaan menerima opini audit *going concern* pada tahun sebelumnya diharapkan memperbaiki kinerjanya sebab jika tidak memperbaiki kinerjanya maka pada tahun tersebut perusahaan akan menerima opini audit *going concern* pada tahun berikutnya dan akibatnya investor tidak tertarik untuk menanamkan dananya di perusahaan.

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LAMPIRAN I

No	Nama Perusahaan	Kode	Opini Audit Tahun Sebelumnya				
			2003	2004	2005	2006	2007
1	PT Ades Waters Indonesia Tbk	ADES	non	going concern	non	non	non
2	PT Asahimas Flat Glass Tbk	AMFG	non	non	non	non	non
3	PT Barito Pacific Timber Tbk	BRPT	going concern	going concern	going concern	going concern	going concern
4	PT BAT Indonesia Tbk	BATI	non	non	non	non	non
5	PT Dynaplast Tbk	DYNA	non	non	non	non	non
6	PT Ever Shine Textile Industri	ESTI	non	non	non	non	non
7	PT Gajah Tunggal Tbk	GJTL	non	non	non	non	non
8	PT Goodyear Indonesia Tbk	GDYR	non	non	non	non	non
9	PT Indal Alumunium Industry Tbk	INAI	non	non	non	non	non
10	PT Jakarta Kyoei Steel Works Tbk	JKSW	non	going concern	going concern	going concern	going concern
11	PT Kabelindo Murni Tbk	KBLM	going concern	going concern	going concern	non	non
12	PT Kedaung Indah Can Tbk	KICI	non	non	non	non	non
13	PT Kedawung Setia Industrial Tbk	KDSI	going concern	going concern	going concern	non	non
14	PT Modern Internasional Tbk	MDRN	going concern	non	non	non	non
15	PT Multi Prima Sejahtera Tbk	LPIN	going concern	going concern	going concern	going concern	non
16	PT Multipolar Corporation Tbk	MLPL	non	non	non	non	non
17	PT Pan Brothers Tex Tbk	PBRX	non	non	non	non	non
18	PT Panasia Indosyntec Tbk	HDTX	non	non	non	non	non
19	PT Pelangi Indah Canindo Tbk	PICO	non	non	non	non	non
20	PT Polysindo Eka Perkasa Tbk	POLY	going concern	going concern	going concern	going concern	going concern
21	PT SMART Tbk	SMAR	going concern	non	non	non	non
22	PT Tembaga Mulia Semanan Tbk	TBMS	non	non	non	non	non
23	PT Tirta Mahakam Resources Tbk	TIRT	non	non	non	non	non

No	Nama Perusahaan	Kode	Total Hutang				
			2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	85,500,000,000	297,953,000,000	449,948,000,000	111,655,000,000	133,117,000,000
2	PT Asahimas Flat Glass Tbk	AMFG	874,763,049,000	583,801,912,000	5,161,361,253,000	490,096,000,000	495,792,000,000
3	PT Barito Pacific Timber Tbk	BRPT	3,900,576,261,233	1,235,106,390,896	677,285,000,000	5,347,552,000,000	8,309,297,000,000
4	PT BAT Indonesia Tbk	BATI	290,839,000,000	263,019,000,000	260,992,000,000	339,566,000,000	278,208,000,000
5	PT Dynaplast Tbk	DYNA	530,944,038,510	609,004,001,839	655,210,562,861	635,690,290,812	717,902,301,938
6	PT Ever Shine Textile Industri	ESTI	196,410,916,557	251,984,427,413	191,706,570,671	265,288,721,327	266,159,116,490
7	PT Gajah Tunggal Tbk	GJTL	4,656,619,000,000	5,449,447,000,000	5,140,783,000,000	6,068,879,000,000	7,064,134,000,000
8	PT Goodyear Indonesia Tbk	GDYR	154,705,677,000	182,810,564,000	173,617,886,000	280,137,084,000	725,600,897,000
9	PT Indal Alumunium Industry Tbk	INAI	345,480,405,325	435,542,858,394	480,732,686,232	407,114,000,523	545,799,933,389
10	PT Jakarta Kyoei Steel Works Tbk	JKSW	675,505,051,873	648,612,010,067	617,094,561,377	678,743,267,082	718,864,351,676
11	PT Kabelindo Murni Tbk	KBLM	105,816,788,748	117,945,392,636	122,539,397,961	212,771,575,086	233,909,133,846
12	PT Kedaung Indah Can Tbk	KICI	77,847,798,639	84,096,616,194	81,629,137,220	17,423,572,109	20,322,482,721
13	PT Kedawung Setia Industrial Tbk	KDSI	291,520,964,378	305,626,590,612	283,815,550,181	319,638,570,080	257,584,200,397
14	PT Modern Internasional Tbk	MDRN	829,664,477,103	762,899,048,787	580,170,696,159	594,668,173,310	473,366,876,899
15	PT Multi Prima Sejahtera Tbk	LPIN	55,889,052,966	54,672,528,274	47,298,520,793	61,412,812,511	100,286,847,078
16	PT Multipolar Corporation Tbk	MLPL	2,899,211,000,000	3,081,660,000,000	2,500,022,000,000	6,333,222,000,000	8,266,273,000,000
17	PT Pan Brothers Tex Tbk	PBRX	49,392,616,493	281,852,679,284	441,171,179,982	690,172,956,895	854,088,268,032
18	PT Panasia Indosyntec Tbk	HDTX	837,849,014,476	379,305,357,461	452,328,087,792	582,098,871,345	706,414,935,024
19	PT Pelangi Indah Canindo Tbk	PICO	207,543,528,438	195,363,063,499	213,073,773,826	314,970,550,651	437,667,627,425
20	PT Polysindo Eka Perkasa Tbk	POLY	17,397,239,221,465	12,115,827,205,021	11,897,172,719,373	12,525,825,718,995	2,844,074,885,000
21	PT SMART Tbk	SMAR	4,321,273,619,463	2,668,167,303,388	2,731,395,559,091	4,534,912,836,148	5,247,489,163,350
22	PT Tembaga Mulia Semanan Tbk	TBMS	600,464,534,422	744,660,213,791	840,235,448,096	1,077,941,569,662	1,098,138,566,147
23	PT Tirta Mahakam Resources Tbk	TIRT	581,681,388,437	618,583,955,544	372,310,419,977	354,793,439,393	436,368,375,278

No	Nama Perusahaan	Kode	Modal				
			2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	31,355,000,000	-87,901,000,000	-216,695,000,000	67,106,000,000	51,898,000,000
2	PT Asahimas Flat Glass Tbk	AMFG	1,031,163,197,000	1,200,812,512,000	1,148,052,755,000	1,310,919,000,000	1,497,241,000,000
3	PT Barito Pacific Timber Tbk	BRPT	-584,994,461,959	1,054,663,988,365	1,061,854,537,543	9,319,827,000,000	6,824,991,000,000
4	PT BAT Indonesia Tbk	BATI	393,287,000,000	413,094,000,000	350,971,000,000	336,160,000,000	249,539,000,000
5	PT Dynaplast Tbk	DYNA	394,943,225,901	387,685,394,998	383,385,342,495	388,878,793,329	401,249,198,705
6	PT Ever Shine Textile Industri	ESTI	347,150,341,139	337,897,875,213	286,407,181,373	271,096,694,179	249,073,427,014
7	PT Gajah Tunggal Tbk	GJTL	1,684,537,000,000	2,029,926,000,000	2,135,242,000,000	2,385,814,000,000	1,649,425,000,000
8	PT Goodyear Indonesia Tbk	GDYR	286,135,380,000	269,292,086,000	281,233,081,000	299,524,255,000	296,728,308,000
9	PT Indal Alumunium Industry Tbk	INAI	61,227,449,775	41,190,779,157	53,729,688,484	75,597,645,549	76,605,153,474
10	PT Jakarta Kyoei Steel Works Tbk	JKSW	-366,317,685,037	-359,165,135,204	-353,601,795,242	-388,603,613,262	-418,519,493,822
11	PT Kabelindo Murni Tbk	KBLM	127,718,371,716	141,845,257,782	152,352,887,821	217,546,966,412	221,534,727,651
12	PT Kedaung Indah Can Tbk	KICI	91,225,550,330	76,922,826,729	58,585,325,229	62,838,460,196	65,895,733,446
13	PT Kedawung Setia Industrial Tbk	KDSI	82,142,847,005	84,837,605,650	155,921,087,698	222,421,385,421	228,137,653,316
14	PT Modern Internasional Tbk	MDRN	165,565,575,411	125,538,498,431	313,617,442,348	315,416,652,301	317,475,751,740
15	PT Multi Prima Sejahtera Tbk	LPIN	74,443,746,482	62,386,383,503	61,447,255,360	77,839,844,496	82,603,174,146
16	PT Multipolar Corporation Tbk	MLPL	950,825,000,000	1,287,991,000,000	1,364,375,000,000	1,750,532,000,000	1,505,134,000,000
17	PT Pan Brothers Tex Tbk	PBRX	80,081,124,510	110,178,148,263	118,206,015,119	142,369,539,134	98,242,113,972
18	PT Panasia Indosyntec Tbk	HDTX	275,629,476,965	420,327,840,844	656,567,764,099	660,549,155,172	546,849,674,269
19	PT Pelangi Indah Canindo Tbk	PICO	35,758,575,553	55,780,248,994	57,659,764,843	137,909,598,836	150,895,938,026
20	PT Polysindo Eka Perkasa Tbk	POLY	-10,841,754,869,530	-6,022,047,011,880	-6,048,543,418,964	-7,077,643,603,114	-9,288,456,279,302
21	PT SMART Tbk	SMAR	-348,599,123,923	1,928,570,380,541	2,577,214,731,212	3,528,245,914,590	4,615,204,234,193
22	PT Tembaga Mulia Semanan Tbk	TBMS	109,949,369,790	90,901,813,562	115,379,039,615	106,048,449,961	75,186,397,521
23	PT Tirta Mahakam Resources Tbk	TIRT	187,738,484,865	193,083,324,122	198,594,966,434	197,806,897,666	130,859,615,795

No	Nama Perusahaan	Kode	DER				
			2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	2.73	-3.39	-2.08	1.66	2.56
2	PT Asahimas Flat Glass Tbk	AMFG	0.85	0.49	4.50	0.37	0.33
3	PT Barito Pacific Timber Tbk	BRPT	-6.67	1.17	0.64	0.57	1.22
4	PT BAT Indonesia Tbk	BATI	0.74	0.64	0.74	1.01	1.11
5	PT Dynaplast Tbk	DYNA	1.34	1.57	1.71	1.63	1.79
6	PT Ever Shine Textile Industri	ESTI	0.57	0.75	0.67	0.98	1.07
7	PT Gajah Tunggal Tbk	GJTL	2.76	2.68	2.41	2.54	4.28
8	PT Goodyear Indonesia Tbk	GDYR	0.54	0.68	0.62	0.94	2.45
9	PT Indal Alumunium Industry Tbk	INAI	5.64	10.57	8.95	5.39	7.12
10	PT Jakarta Kyoei Steel Works Tbk	JKSW	-1.84	-1.81	-1.75	-1.75	-1.72
11	PT Kabelindo Murni Tbk	KBLM	0.83	0.83	0.80	0.98	1.06
12	PT Kedaung Indah Can Tbk	KICI	0.85	1.09	1.39	0.28	0.31
13	PT Kedawung Setia Industrial Tbk	KDSI	3.55	3.60	1.82	1.44	1.13
14	PT Modern Internasional Tbk	MDRN	5.01	6.08	1.85	1.89	1.49
15	PT Multi Prima Sejahtera Tbk	LPIN	0.75	0.88	0.77	0.79	1.21
16	PT Multipolar Corporation Tbk	MLPL	3.05	2.39	1.83	3.62	5.49
17	PT Pan Brothers Tex Tbk	PBRX	0.62	2.56	3.73	4.85	8.69
18	PT Panasia Indosyntec Tbk	HDTX	3.04	0.90	0.69	0.88	1.29
19	PT Pelangi Indah Canindo Tbk	PICO	5.80	3.50	3.70	2.28	2.90
20	PT Polysindo Eka Perkasa Tbk	POLY	-1.60	-2.01	-1.97	-1.77	-0.31
21	PT SMART Tbk	SMAR	-12.40	1.38	1.06	1.29	1.14
22	PT Tembaga Mulia Semanan Tbk	TBMS	5.46	8.19	7.28	10.16	14.61
23	PT Tirta Mahakam Resources Tbk	TIRT	3.10	3.20	1.87	1.79	3.33

No	Nama Perusahaan	Kode	Reputasi KAP				
			2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	1	1	1	1	0
2	PT Asahimas Flat Glass Tbk	AMFG	1	1	1	1	1
3	PT Barito Pacific Timber Tbk	BRPT	1	1	0	1	1
4	PT BAT Indonesia Tbk	BATI	1	1	1	1	0
5	PT Dynaplast Tbk	DYNA	1	1	1	1	1
6	PT Ever Shine Textile Industri	ESTI	1	1	1	1	1
7	PT Gajah Tunggal Tbk	GJTL	1	1	1	1	1
8	PT Goodyear Indonesia Tbk	GDYR	1	1	1	1	1
9	PT Indal Alumunium Industry Tbk	INAI	1	1	0	0	0
10	PT Jakarta Kyoei Steel Works Tbk	JKSW	0	0	0	0	0
11	PT Kabelindo Murni Tbk	KBLM	0	0	0	0	0
12	PT Kedaung Indah Can Tbk	KICI	1	1	1	0	0
13	PT Kedawung Setia Industrial Tbk	KDSI	0	0	0	0	0
14	PT Modern Internasional Tbk	MDRN	1	1	1	1	1
15	PT Multi Prima Sejahtera Tbk	LPIN	0	0	0	0	0
16	PT Multipolar Corporation Tbk	MLPL	0	0	0	0	0
17	PT Pan Brothers Tex Tbk	PBRX	0	0	0	0	0
18	PT Panasia Indosyntec Tbk	HDTX	0	0	0	0	0
19	PT Pelangi Indah Canindo Tbk	PICO	0	0	0	0	0
20	PT Polysindo Eka Perkasa Tbk	POLY	0	0	0	0	1
21	PT SMART Tbk	SMAR	1	0	0	0	0
22	PT Tembaga Mulia Semanan Tbk	TBMS	1	1	1	1	1
23	PT Tirta Mahakam Resources Tbk	TIRT	0	0	0	0	0

No	Nama Perusahaan	Kode	Opini Going Concern				
			2004	2005	2006	2007	2008
1	PT Ades Waters Indonesia Tbk	ADES	going concern	non	non	non	non
2	PT Asahimas Flat Glass Tbk	AMFG	non	non	non	non	non
3	PT Barito Pacific Timber Tbk	BRPT	going concern	going concern	going concern	going concern	going concern
4	PT BAT Indonesia Tbk	BATI	non	non	non	non	non
5	PT Dynaplast Tbk	DYNA	non	non	non	non	non
6	PT Ever Shine Textile Industri	ESTI	non	non	non	non	non
7	PT Gajah Tunggal Tbk	GJTL	non	non	non	non	non
8	PT Goodyear Indonesia Tbk	GDYR	non	non	non	non	non
9	PT Indal Alumunium Industry Tbk	INAI	non	non	non	non	non
10	PT Jakarta Kyoei Steel Works Tbk	JKSW	going concern	going concern	going concern	going concern	going concern
11	PT Kabelindo Murni Tbk	KBLM	going concern	going concern	non	non	non
12	PT Kedaung Indah Can Tbk	KICI	non	non	non	non	non
13	PT Kedawung Setia Industrial Tbk	KDSI	going concern	going concern	non	non	non
14	PT Modern Internasional Tbk	MDRN	non	non	non	non	non
15	PT Multi Prima Sejahtera Tbk	LPIN	going concern	going concern	going concern	non	non
16	PT Multipolar Corporation Tbk	MLPL	non	non	non	non	non
17	PT Pan Brothers Tex Tbk	PBRX	non	non	non	non	non
18	PT Panasia Indosyntec Tbk	HDTX	non	non	non	non	non
19	PT Pelangi Indah Canindo Tbk	PICO	non	non	non	non	non
20	PT Polysindo Eka Perkasa Tbk	POLY	going concern	going concern	going concern	going concern	going concern
21	PT SMART Tbk	SMAR	non	non	non	non	non
22	PT Tembaga Mulia Semanan Tbk	TBMS	non	non	non	non	non
23	PT Tirta Mahakam Resources Tbk	TIRT	non	non	non	non	non

LAMPIRAN II

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Opini Going Concern	115	.00	1.00	.2000	.40175
Leverage	115	-12.40	14.61	1.9402	3.21971
Reputasi KAP	115	.00	1.00	.4696	.50126
Opini Audit Tahun Sebelumnya	115	.00	1.00	.2348	.42572
Valid N (listwise)	115				

LAMPIRAN III

Logistic Regression

Case Processing Summary

Unweighted Cases[a]		N	Percent
Selected Cases	Included in Analysis	115	100.0
	Missing Cases	0	.0
	Total	115	100.0
Unselected Cases		0	.0
Total		115	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Non Going Concern	0
Going Concern	1

Block 0: Beginning Block

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	115.755	-1.200
	2	115.094	-1.377
	3	115.093	-1.386
	4	115.093	-1.386

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 115.093

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

Classification Table[a,b]

Observed			Predicted: Opini Going Concern: Non Going Concern	Predicted: Opini Going Concern: Going Concern	Predicted: Percentage Correct
Step 0	Opini Going Concern	Non Going Concern	92	0	100.0
		Going Concern	23	0	.0
	Overall Percentage				80.0

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	-1.386	.233	35.361	1	.000	.250

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	Leverage	11.536	1	.001
		Reputasi KAP	27.371	1	.000
		Opini audit tahun sebelumnya	33.989	1	.000
	Overall Statistics		51.047	3	.000

Block 1: Method = Enter

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients			
			Constant	Leverage	Reputasi KAP	Opini audit tahun sebelumnya
Step 1	1	75.689	-2.264	.120	1.044	1.449
	2	64.111	-3.556	.202	1.953	1.903
	3	61.597	-4.477	.242	2.717	2.152
	4	61.277	-4.938	.252	3.138	2.224
	5	61.265	-5.045	.253	3.242	2.230
	6	61.265	-5.050	.253	3.247	2.231
	7	61.265	-5.050	.253	3.247	2.231

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 115.093

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 1	Step	53.828	3	.000
	Block	53.828	3	.000
	Model	53.828	3	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	61.265[a]	.374	.591

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	8.964	8	.345

Contingency Table for Hosmer and Lemeshow Test

		Opini Going Concern = Non Going Concern		Opini Going Concern = Going Concern		Total
		Observed	Expected	Observed	Expected	
Step 1	1	12	11.922	0	.078	12
	2	12	11.902	0	.098	12
	3	12	11.883	0	.117	12
	4	11	11.833	1	.167	12
	5	12	11.546	0	.454	12
	6	10	10.376	2	1.624	12
	7	12	9.771	0	2.229	12
	8	7	8.343	5	3.657	12
	9	4	4.008	8	7.992	12
	10	0	.416	7	6.584	7

Classification Table[a]

			Predicted		
			Opini Going Concern		Percentage Correct
	Observed		Non Going Concern	Going Concern	
Step 1	Opini Going Concern	Non Going Concern	88	4	95.7
		Going Concern	12	11	47.8
	Overall Percentage				86.1

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	Leverage	.253	.114	4.964	1	.026	1.288
	Reputasi KAP	3.247	1.081	9.015	1	.003	25.714
	Opini audit tahun sebelumnya	2.231	.680	10.745	1	.001	9.305
	Constant	-5.050	1.085	21.654	1	.000	.006

a. Variable(s) entered on step 1: Leverage, Reputasi KAP, Opini audit tahun sebelumnya.

Correlation Matrix

		Constant	Leverage	Reputasi KAP	Opini audit tahun sebelumnya
Step 1	Constant	1.000	-.288	-.898	-.247
	Leverage	-.288	1.000	.095	.192
	Reputasi KAP	-.898	.095	1.000	-.041
	Opini audit tahun sebelumnya	-.247	.192	-.041	1.000

```
          Step number: 1

          Observed Groups and Predicted Probabilities

     80 +                                                            +
        |                                                            |
        |                                                            |
F       |                                                            |
R    60 +                                                            +
E       |                                                            |
Q       |N                                                           |
U       |N                                                           |
E    40 +N                                                           +
N       |N                                                           |
C       |N                                                           |
Y       |N                                                           |
     20 +N                                                           +
        |N                                                           |
        |N        N                                                  |
        |NNN NG   NNNN G              G                              |
Predicted ---------+--------------+--------------+------------------
  Prob:   0           .25            .5             .75             1
  Group:  NNNNNNNNNNNNNNNNNNNNNNNNNNNNNNGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG

          Predicted Probability is of Membership for Going Concern
          The Cut Value is .50
          Symbols: N - Non Going Concern
                   G - Going Concern
          Each Symbol Represents 5 Cases.
```