

DAFTAR PUSTAKA

- Anthony, R.N. dan V.Govindarajan. 1995. *Management Control System*. Eight Edition International Student Edition. Richard D. Irwin Inc. U.S,A.
- Arens, Alvin dan Loebbecke, James. 1996. *Auditing Pendekatan Terpadu*. Edisi Indonesia. Jakarta: Salemba Empat.
- Boynton W., Johnson R., dan Kell W., 2003. *Modern Auditing*, Edisi 7 Indonesia. Erlangga, Jakarta.
- Carcello.J.V & Nagy.A.L. 2004. *Audit Firm Tenure and Fraudulent Financial Reporting Auditing: A journal of Practise and Theory* 23: 55-69.
- Carcello, Joseph V. and Terry L. Neal. 2000. *Audit Committee Compositin and Auditor Reporting*. The Accounting Review. Vol. 75, Issue 4, 453-467.
- Chen, Kevin C.W and Byan K. Church 1992. *Default on Debt Obligations and the Issuance of Opini Going Concern Opinions*. *Auditing: A journal of practice & Theory*. Vol 11, No.2;30-49
- Choi.J.H Kim, F, Kim J.B, Zang.Y.S 2010. *Audit Office Size Audit Quality and Audit Pricing*, *Auditing: A Journal of Practice & Theory*, 29 (1), 78-97.
- Claessens, Stijin; Djankov, Simeon; dan Lang, Larry H.P. (2000a). "The Separation of Ownership and Control in East Asian Corporations." *Journal of Financial Economics*. Vol. 58: 81-112.
- DeAngelo, Linda Elizabeth. 1981. *Auditor Size and Audit Quality*. *Journal of Accounting and Economics*. Vol 3: 183-199.
- Deis, Donald R. Jr & Gary A.Giroux, 1992. *Determinants of Audit Quality in the Public Sector*, *The Accounting Review*, Vol 67, No.3.
- Fanny, Margareta dan Sylvia Saputra. 2005. "Opini Audit Going Concern: Kajian Berdasarkan Model Prediksi Kebangkrutan, Pertumbuhan Perusahaan, dan Reputasi Kantor Akuntan Publik (Studi pada Emiten Bursa Efek Jakarta)". Disampaikan pada *Simposium Nasional Akuntansi(SNA) VIII Solo*.
- Febry, Kurniawan 2012. *Opini Audit Going Concern Merupakan Opini Yang Dikeluarkan Auditor Untuk Memastikan Apakah Perusahaan Dapat Mempertahankan Kelangsungan Hidup* (online) (<http://id.scribd.com/doc/79398857/Opini-Audit-Going-Concern-Merupakan-Opini-Yang-Dikeluarkan-Auditor-Untuk-Memastikan-Apakah-Perusahaan-Dapat-Mempertahankan-Kelangsungan-Hidupnya> kurniawan february 2012 di akses 1 November 2013)

- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gray, lain dan Manson, Stuart 2000. *The Audit Process, Principles, Practice and Cases*. Second Edition. Thomson Learning.
- Hany, Clearly, dan Mukhlisin. 2003. *Going Concern dan Opini Audit: Suatu Studi Pada Perusahaan Perbankan di BEJ*. Simposium Nasional Akuntansi VI Surabaya.
- Hartono M, Jogiyanto. 2000. *Teori Portofolio dan Analisis Investasi*. Edisi Pertama. : BPF. Yogyakarta.
- Haryanto, Kurniawan. 2011. *Karakteristik Auditee dan Perusahaan Audit Sebagai Penentu Audit Qualified*. Jurnal Universitas Diponegoro. Semarang.
- Januarti, Indira dan Fitrianasari, Ella. 2008. *Analisis Rasio Keuangan dan Rasio Non Keuangan yang Mempengaruhi Auditor dalam Memberikan Opini Audit Going Concern pada Auditee*. Jurnal Maksi Uiversitas Diponegoro Vol. 8 No.1.
- Jensen, M dan Meckling, W. 1976. *Theory of the firm: managerial behavior, agency cost, and ownership structure*. Journal of Financial Economics, 3: 305-360.
- Knechel, W.R. & Vanstraelen, A. 2007. *The Relationship Between Auditor Tenure and Audit Quality Implied by Audit Opinions*. Auditing: A Journal of Practice & Theory, 26, 1, 113-131.
- Khrishnan, G., dan Gul, F. A., 2002, "Has Audit Quality Declined? Evidence From the Pricing of Discretionary Accruals", Working Paper.
- Komalasari, Agrianti. 2004. *Analisis Pengaruh Kualitas Auditor dan Proxy Going Concern terhadap Opini Auditor*. Jurnal Akuntansi dan Keuangan. Vol. 9, No. 2: 1-15.
- Liestyowati 2012. *Opini Audit Going Concern* (online) (<http://id.shvoong.com/social-sciences/economics/2296481-opini-going-concern/#ixzz2jZ68ccmE> di akses 1 November 2013)
- Lovancy, Leony. 2012. *Analisis Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sukarela*. Jurnal Universitas Diponegoro. Semarang.
- McKeown, J. Mutchler, dan W Hopwood. 1991. *Toward an Explanation of Auditor Failure to Modify the Audit Opinion of Bankrupt Companies*. Auditing: A Journal Practice & Theory. Supplement. 1- 13.
- Mutchler, J. 1984. "Auditors perceptions of the going concern opinion". Auditing: A Journal of Practice & Theory, 5 (Spring): 17-30.

- Mulawarman 2009. *Going Concern dalam Akuntansi* (online) (<http://ajidedim.wordpress.com/2009/01/29/going-concern-dalam-akuntansi-masih-perlu-dipertahankan/> di akses 1 November 2013)
- Mulyadi, 2002 *Auditing* Edisi 5 Indonesia. Salemba Empat, Jakarta.
- Praptitorini, Mirna Dyah dan Indira Januarti. 2007. "Analisis Pengaruh Kualitas Audit, *Debt Default*, dan *Opinion Shopping* terhadap Penerimaan Opini *Going Concern*". Disampaikan pada *Simposium Nasional Akuntansi(SNA) X Makassar*.
- Puspita,elen, 2012. *Pengaruh Karakteristik Perusahaan Terhadap Lamanya Waktu Penyelesaian Audit Pada Perusahaan Manufaktur Yang Terdaftar di BEI*. Jurnal STIKUBANK. Semarang.
- Ramadhany, Alexander. 2004. *Analisis Faktor-Faktor yang Mempengaruhi Penerimaan Opini Going Concern pada Perusahaan Manufaktur yang Mengalami Financial Distress di Bursa Efek Jakarta*, Tesis, Program Pascasarjana Studi Magister Akuntansi Universitas Diponegoro Semarang.
- Richardson, Vernon J. (1998). *Information Asymmetry an Earnings Management: Some Evidence*. Working Paper, 30 Maret
- Saputri, Inggi. 2012. *Pengaruh Rotasi Wajib Kap Terhadap Hubungan Antara Auditor Tenure Dan Reputasi KAP Dengan Kecenderungan Auditor Dalam Menerbitkan Opini Audit Modifikasi Going Concern*. Jurnal Universitas Diponegoro, . Semarang
- Santosa, A. F., & Wedari, L. K. (2007). *Analisis Faktor-faktor yang Mempengaruhi Kecenderungan Penerimaan Opini Audit Going Concern*. Jurnal Akuntansi & Auditing Indonesia 11 (2), 141-158.
- Sartono, Agus. (2001), *Manajemen Keuangan: Teori dan Aplikasi*, ed. 4, BPFE, Yogyakarta
- Setyarno, E.,Januarti, I., & Faisal. 2006. *Pengaruh Kualitas Audit, Kondisi Keuangan Perusahaan Opini Audit Tahun Sebelumnya, Pertumbuhan Perusahaan terhadap Opini Audit Going Concern*. Simposium Nasional Akuntansi IX.
- Sinaga, Daud. 2012. *Analisis Pengaruh Audit Tenure, Ukuran KAP dan Ukuran Perusahaan Klien terhadap Kualitas Audit*. Jurnal Universitas Diponegoro. Semarang
- Solikhah, Badingatus. 2007. "Pengaruh Kondisi Keuangan Perusahaan, Pertumbuhan Perusahaan, dan Opini Audit Tahun Sebelumnya Terhadap Opini Audit Going Concern". Skripsi Dipublikasikan, Fakultas Ekonomi, Universitas Negeri Semarang.

- Subiyantoro, Edi, 2006. *Karakteristik Perusahaan, Pengungkapan dan Asimetri Informasi Pada Periode Konglomerasi dan Periode Reformasi di Indonesia*, Disertasi Doktor, Universitas Brawijaya, Indonesia.
- Suharsimi Arikunto Dr., 2002, *Prosedur Penelitian*. Cetakan Kedua belas, Edisi Revisi V, Penerbit Rineka Cipta, Jakarta.
- Sumarno, 2006. *Pengaruh Sistem Pengendalian Terhadap Kinerja Manajerial*. Tesis Universitas Diponegoro. Semarang.
- Sunariyah. (2004). *Pengetahuan pasar Modal: Edisi Keempat*. UPP AMP YKPN.
- Surbakti, Meliyanti. 2011. *Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Audit Going Concern*. Skripsi Universitas Diponegoro. Semarang.
- Suryani, Indra. 2010 *Pengaruh Mekanisme Corporate Governance dan Ukuran Perusahaan Terhadap manajemen Laba Pada Perusahaan Manufaktur Yang Terdaftar Di BEI*. Skripsi Universitas Diponegoro. Semarang
- Susanto, Yulius. 2009 *Faktor-faktor yang mempengaruhi penerimaan opini audit going concern pada perusahaan publik sektor manufaktur*. Jurnal STIE Trisakti, Jakarta
- Ujiyantho, Muh., Arief dan Bambang Agus P. 2007. *Mekanisme corporate governance, manajemen laba dan kinerja keuangan (studi pada perusahaan go publik sektor manufaktur)*. Simposium Nasional Akuntansi (SNA) X. Makasar.
- Wardhani, Ratna. 2006, "Mekanisme Corporate Governance dalam Perusahaan Yang Mengalami Permasalahan Keuangan (Financially Distressed Firms)", Makalah SNA IX.
- Widyantari, Ayu. 2011. *Opini Audit Going Concern dan Faktor-Faktor Yang Mempengaruhi: Studi Pada Perusahaan Manufaktur Di Bursa Efek Indonesia*. Tesis Universitas Udayana. Denpasar.
- Wuryatiningsih. 2002. *Bank dan Lembaga Keuangan lainnya*, Jakarta : Salemba Empat
- Yu, M. D., 2005. *International earnings management and accounting standards*. Working Paper. University of Missouri-Columbia.

LAMPIRAN

Lampiran 1: Penelitian terdahulu

No.	Peneliti (Tahun)	Judul Penelitian	Variabel Penelitian	Hasil Penelitian
1.	Stevanus THJ (2013)	Pengaruh Audit Tenure dan Reputasi KAP Terhadap Penerbitan Opini Audit Going Concern	Variabel Terikat: Opini Audit Going Concern Variabel Bebas: Tenure Audit, Reputasi KAP Variabel Kontrol: Financial Risk, Ukuran Perusahaan, Leverage	(1) <i>Audit Tenure</i> tidak berpengaruh secara signifikan terhadap penerbitan opin <i>going concern</i> , (2) Reputasi KAP berpengaruh secara signifikan terhadap penerbitan opini <i>going concern</i>
2.	Meliyanti Yosephine Surbakti (2011)	Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Audit Going Concern (Studi Empiris Pada Perusahaan Yang terdaftar di BEI	Variabel Terikat: Opini Audit Going Concern Variabel Bebas: Debt Default, Kualitas Audit, Opinion Shopping, Kondisi Keuangan, Audit Lag, Opini Audit Sebelumnya	Adanya variabel <i>debt default</i> , kondisi keuangan dan opini audit tahun sebelumnya berpengaruh signifikan terhadap penerimaan opini audit going concern, sedangkan variabel kualitas audit, <i>opinion shopping</i> , <i>audit lag</i> tidak berpengaruh signifikan terhadap penerimaan opini audit <i>going concern</i> .

3.	A. Ayu Putri Widyantari (2011)	Opini Audit <i>Going Concern</i> dan Faktor-Faktor Yang Mempengaruhi: Studi Pada Perusahaan Manufaktur Di Bursa Efek Indonesia	Variabel Terikat: Opini Audit <i>Going Concern</i> Variabel Bebas: pengaruh likuiditas, <i>leverage</i> , profitabilitas, arus kas, ukuran perusahaan, pertumbuhan perusahaan, kualitas audit, <i>audit lag</i> , opini audit tahun sebelumnya, dan <i>auditor client tenure</i>	<i>Leverage</i> dan opini audit tahun sebelumnya berpengaruh positif pada opini audit <i>going concern</i> . Variabel profitabilitas, arus kas, dan ukuran perusahaan berpengaruh negatif pada opini audit <i>going concern</i> . Hasil pengujian hipotesis juga menunjukkan bahwa variabel likuiditas, pertumbuhan perusahaan, kualitas audit, <i>audit lag</i> , dan <i>auditor client tenure</i> tidak berpengaruh pada opini audit <i>going concern</i> .
----	--------------------------------	--	---	---

4.	Alexander Ramadhany (2004)	Analisis Faktor-Faktor yang Mempengaruhi Penerimaan Opini Audit <i>Going Concern</i> Pada Perusahaan Manufaktur yang Mengalami Financial Distress di Bursa Efek Jakarta	Komisaris independen pada komite audit, <i>default</i> hutang, kondisi keuangan, opini audit tahun sebelumnya, ukuran perusahaan dan skala auditor	Pengaruh <i>default</i> hutang, kondisi keuangan dan opini audit tahun sebelumnya terhadap penerimaan opini <i>audit going concern</i> adalah signifikan secara statistic
5.	Mirna Dyah Praptitorini, dkk (2006)	Analisis Pengaruh Kualitas Audit, <i>Debt Default</i> , dan <i>Opinion Shopping</i> terhadap Penerimaan Opini <i>Going Concern</i>	<i>debt default</i> , kualitas audit, <i>opinion shopping</i>	<i>Debt default</i> dan <i>opinion shopping</i> berpengaruh signifikan terhadap penerimaan opini audit <i>going concern</i> , sedangkan kualitas audit tidak berpengaruh signifikan terhadap penerimaan opini audit <i>going concern</i>

6.	Santosa (2007)	Analisis Faktor-faktor yang Mempengaruhi Kecenderungan Penerimaan Opini Audit Going Concern	kondisi keuangan, pertumbuhan perusahaan, kualitas audit, opini audit tahun sebelumnya, ukuran perusahaan	Kondisi keuangan, opini audit tahun sebelumnya, ukuran perusahaan berpengaruh signifikan terhadap penerimaan opini audit <i>going concern</i> sedangkan pertumbuhan perusahaan dan kualitas audit tidak berpengaruh
----	-------------------	---	---	---

Lampiran 2: data yang diolah

No	Nama Perusahaan	Audit Tenure	Reputasi KAP	Debt Default	Kondisi Keuangan perusahaan	Leverage	Ukuran Perusahaan	Opini Going Concern
1	ADMG (2010)	2	1	1	1.7469	0.71027	22.04932	1
2	ARGO (2010)	3	0	1	2.08041	0.85163	21.0797	1
3	ARGO (2011)	3	0	0	-15.371	0.92882	21.09681	1
4	ARGO (2012)	3	0	0	-8.63398	0.87763	21.31649	1
5	BIPP (2009)	4	0	0	1.91855	0.47495	25.99661	1
6	BIPP (2010)	4	0	0	1.61292	0.49783	25.97747	1
7	BIPP (2011)	4	0	0	-3.05538	0.62348	26.00821	1
8	BIPP (2012)	4	0	0	-2.06344	0.52541	25.90731	1
9	BTEK (2011)	1	0	0	5.74392	0.16954	25.17421	1
10	BTEK (2012)	1	0	0	39.92544	0.33604	25.41227	1
11	CPRO (2010)	3	0	1	-22.7784	0.69358	22.85547	1
12	CPRO (2011)	3	0	1	-16.6919	0.9227	22.67808	1
13	CPRO (2012)	3	0	1	-0.54012	0.98463	22.68742	1
14	DSFI (2010)	3	0	0	0.67242	0.85261	25.70802	1
15	DSFI (2011)	3	0	0	2.90927	0.77466	25.80919	1
16	DSFI (2012)	3	0	0	3.55097	0.61976	26.12755	1
17	ENRG (2010)	3	0	0	9.98914	0.49949	23.18814	1

18	ENRG (2011)	3	0	0	2.93245	0.64622	23.57714	1
19	ENRG (2012)	3	0	0	6.2209	0.59722	23.72261	1
20	ICBP (2010)	3	1	0	31.65981	0.29931	23.31563	1
21	ICBP (2011)	3	1	0	29.73741	0.29647	23.44606	1
22	IKAI (2011)	2	0	0	-3.32945	0.47361	27.03098	1
23	IKAI (2012)	2	0	0	-3.24442	0.50951	26.95262	1
24	KONI (2009)	4	1	0	1.4635	0.76137	25.25712	1
25	KONI (2010)	4	1	0	-0.57343	0.72222	25.16405	1
26	KONI (2011)	4	1	0	8.72563	0.64745	25.04469	1
27	MIRA (2009)	4	0	1	71.17154	1.1528	29.85781	1
28	MIRA (2010)	4	0	1	45.00649	1.49529	29.68018	1
29	MIRA (2011)	4	0	0	19.15398	0.27513	26.72893	1
30	MIRA (2012)	4	0	0	7.32157	0.24329	26.72726	1
31	MYTX (2010)	3	0	1	-0.07786	0.90046	28.26385	1
32	MYTX (2011)	3	0	1	0.07055	0.96549	28.24534	1
33	MYTX (2012)	3	0	1	-0.00292	1.03379	28.22065	1
34	SSTM (2012)	3	0	0	-0.83804	0.64834	27.42064	1
35	SULI (2011)	2	1	0	-45.9363	0.97583	28.15872	1
36	SULI (2012)	2	1	0	-22.7287	1.03249	27.98784	1
37	UNSP (2010)	3	0	1	2.86383	0.53804	23.64116	1
38	UNSP (2011)	3	0	1	1.92572	0.5157	23.65191	1
39	VOKS (2010)	2	0	0	1.90182	0.65732	27.75012	1
40	INTD (2009)	1	0	0	-6.37727	1.05434	24.28059	1
41	INTD (2010)	1	0	0	1.14787	0.78596	24.47482	1
42	INTD (2011)	2	0	0	13.44299	0.73151	24.77211	1
43	INTD (2012)	2	0	0	7.60866	0.64144	24.70791	1
44	ITTG (2011)	1	0	0	-12.1007	1.90691	22.72472	1
45	MYOH (2009)	1	0	0	0.52026	0.86251	22.6592	1
46	MYOH (2010)	1	0	0	1.84685	1.29358	21.8424	1
47	PGLI (2009)	1	0	0	7.82326	0.14331	24.4719	1
48	PGLI (2010)	2	0	0	22.22089	0.12605	24.45579	1
49	PGLI (2011)	2	0	0	14.38158	0.15519	24.49896	1
50	SMMT (2009)	2	0	0	-23.9008	1.51841	23.65304	1
51	SUGI (2010)	2	0	0	90.51335	0.03272	24.43242	1
52	TKGA (2009)	4	0	0	0.80158	0.95918	25.34575	1
53	TKGA (2010)	4	0	0	-1.87438	1.02554	25.37363	1
54	TKGA (2011)	4	0	0	-1.87509	1.07574	25.44301	1
55	RAJA (2011)	2	0	0	6.83698	0.79072	27.49307	0
56	HERO (2009)	1	0	0	9.04388	0.69843	28.6714	0

57	HERO (2010)	3	1	0	8.2873	0.60908	28.77057	0
58	HERO (2011)	3	1	0	14.65111	0.61765	28.94463	0
59	HERO (2012)	3	1	0	10.49203	0.68584	29.29433	0
60	KIJA (2009)	4	0	0	2.44454	0.49541	28.79229	0
61	KIJA (2010)	4	0	0	1.12928	0.49849	28.83575	0
62	KIJA (2011)	4	0	0	9.0738	0.55426	29.35332	0
63	KIJA (2012)	4	0	0	11.35276	0.29609	29.58799	0
64	EMTK (2009)	3	1	0	12.11901	0.31627	22.04898	0
65	EMTK (2010)	3	1	0	6.95544	0.26639	22.1852	0
66	EMTK (2011)	3	1	0	14.88924	0.33102	22.68828	0
67	HSJI (2009)	1	0	0	27.29029	0.58684	24.86272	0
68	INTA (2009)	2	0	0	27.78984	0.67894	2.3523	0
69	INTA (2010)	2	0	0	28.12261	0.73282	4.2108	0
70	INTA (2011)	2	1	0	28.94955	0.8564	4.13048	0
71	INTA (2012)	2	1	0	29.08239	0.88274	3.57667	0
72	JAWA (2010)	3	0	0	28.29497	0.3967	5.69179	0
73	JAWA (2011)	3	0	0	27.67684	0.77172	7.47973	0
74	JAWA (2012)	3	0	0	28.4378	0.44067	7.37324	0
75	IMAS (2012)	1	1	0	30.49765	0.67524	8.40809	0
76	DAVO (2010)	1	0	0	28.68086	0.66209	2.24584	0
77	AMRT (2010)	2	1	0	6.85505	0.74546	29.08098	0
78	AMRT (2011)	2	1	0	7.31158	0.70877	29.24344	0
79	BRMS (2010)	1	0	0	3.27473	0.17906	23.52291	0
80	BRMS (2011)	1	0	0	1.92876	0.19183	23.57999	0
81	BUVA (2009)	4	1	0	38.93126	0.6267	27.03533	0
82	BUVA (2010)	4	1	0	2.89986	0.47817	27.50567	0
83	BUVA (2011)	4	1	0	3.04398	0.40427	27.49024	0
84	BUVA (2012)	4	1	0	3.05494	0.37335	27.82867	0
85	CLPI (2010)	3	1	0	17.57146	511.563	19.4337	0
86	CLPI (2011)	3	1	0	6.85212	0.58888	26.64744	0
87	CLPI (2012)	3	1	0	10.30863	0.54775	24.5392	0
88	CNKO (2011)	2	0	0	5.0993	0.51127	21.26016	0
89	TELE (2010)	2	0	0	6.18908	0.47178	20.57522	0
90	TELE (2011)	2	0	0	6.15129	0.58648	20.89675	0
91	SRAJ (2010)	3	0	0	11.20879	0.23543	27.3138	0
92	SRAJ (2011)	3	0	0	9.22111	0.24841	27.48492	0
93	SRAJ (2012)	3	0	0	2.75537	0.47098	27.84322	0
94	RANC (2011)	2	0	0	1.95684	0.57161	26.72486	0
95	RANC (2012)	2	0	0	5.80281	0.36973	27.06905	0

96	GREN (2010)	3	0	0	1.40182	0.15359	27.04034	0
97	GREN (2011)	3	0	0	1.45607	0.16744	27.06353	0
98	GREN (2012)	3	0	0	1.59447	0.16898	27.08815	0
99	ALDO (2012)	1	0	0	5.53432	0.48995	25.94306	0
100	GOLD (2010)	3	0	0	185.9472	0.17844	24.97183	0
101	GOLD (2011)	3	0	0	211.5636	0.21345	25.12551	0
102	GOLD (2012)	3	0	0	187.7968	0.18897	25.19689	0
103	STAR (2012)	1	1	0	1.15377	0.6414	26.73748	0
104	BYAN (2011)	1	0	0	58.95707	0.55294	30.29729	0
105	DNET (2009)	4	0	0	34.74876	0.18913	23.52001	0
106	DNET (2010)	4	0	0	63.44103	0.07148	23.53506	0
107	DNET (2011)	4	0	0	80.10954	0.25306	23.53921	0
108	DNET (2012)	4	0	0	64.30875	0.24492	23.54591	0
109	INCP (2011)	1	1	0	5.39043	1.06402	30.58517	0
110	DSSA (2009)	1	0	0	5.22358	1.19871	30.52688	0
111	PJAA (2009)	4	0	0	1.74205	0.36699	28.05592	0
112	PJAA (2010)	4	0	0	5.56029	0.31304	28.08158	0
113	PJAA (2011)	4	0	0	5.03055	0.32113	28.1832	0
114	PJAA (2012)	4	0	0	4.98745	0.45145	28.50159	0

Perusahaan sampel penelitian

PERUSAHAAN GOING CONCERN

1. **ADMG**, PT. POLYCHEM INDONESIA Tbk
2. **ARGO**, PT. ARGO PANTES Tbk
3. **BIPP**, PT BHUWANATALA INDAH PERMAI, Tbk
4. **BTEK**, PT. BUMI TEKNOKULTURA UNGGUL ,Tbk
5. **CPRO**, PT. CENTRAL PROTEINAPRIMA,Tbk
6. **DSFI**, PT. DHARMA SAMUDERA FISHING INDUSTRIES,Tbk
7. **ENRG**, PT. ENERGI MEGA PERSADA, Tbk
8. **ICBP**, PT. INDOFOOD CBP SUKSES MAKMUR,Tbk
9. **IKAI**,PT INTIKERAMIK ALAMASRI INDUSTRI Tbk
10. **KONI**, PT KERTAS BASUKI RACHMAT INDONESIA Tbk
11. **MIRA**, PT MITRA INTERNATIONAL RESOURCES, Tbk
12. **MYTX**, PT. APAC CITRA CENTERTEX,Tbk
13. **SSTM**,PT SUNSON TEXTILE MANUFACTURER, Tbk.
14. **SULI**, PT. SUMALINDO LESTARI JAYA, Tbk
15. **UNSP**,PT BAKRIE SUMATERA PLANTATIONS Tbk
16. **VOKS**, PT VOKSEL ELECTRIC Tbk
17. **INTD**, PT INTER DELTA Tbk
18. **ITTG**,PT LEO INVESTMENTS Tbk

19. **MYOH**, PT MYOH TECHNOLOGY Tbk
20. **PGLI**, PT PEMBANGUNAN GRAHA LESTARI INDAH Tbk
21. **SMMT**, PT.EATERTAINMENT INTERNATIONAL, Tbk
22. **SUGI**, PT.SUGI SAMAPERSADA,Tbk
23. **TKGA**, PT GUNUNG AGUNG,Tbk

PERUSAHAAN NON GOING CONCERN

1. **RAJA**, PT. RUKUN RAHARJA,Tbk
2. **HERO**, PT. HERO SUPERMARKET,Tbk
3. **KIJA**, PT. KAWASAN INDUSTRI JABABEKA,Tbk
4. **EMTK**, PT. ELANG MAHKOTA TEKNOLOGI,Tbk
5. **HSJI**, PT. HOTEL SAHID INTERNATIONAL,Tbk
6. **INTA**, PT.INTRACO PENTA,Tbk
7. **JAWA**, PT.JAYA AGRA WATTIE,Tbk
8. **IMAS**, PT.INDOMOBIL SUKSES INTERNATIONAL,Tbk
9. **DAVO**,PT. DAVOMAS ABADDI, Tbk
10. **AMRT**,PT.SUMBER ALFARIA TRIJAYA,Tbk
11. **BRMS**,PT.BUMI RESOURCES MINERAL,Tbk
12. **CLPI**, PT.COLOPRAK INDONESIA,Tbk
13. **CNKO**,PT. EXPLOITASI ENERGI INDONESIA,Tbk
14. **TELE**,PT TIPHONE MOBILE INDONESIA Tbk
15. **SRAJ**, PT SEJAHTERARAYA ANUGRAHJAYA,Tbk
16. **RANC**, PT. SUPRA BOGA LESTARI,Tbk
17. **GREN**, PT. EVERGREEN INVESCO,Tbk
18. **ALDO**, PT ALKINDO NARATAMA,Tbk
19. **GOLD**,PT.GOLDEN RETAILINDO,Tbk
20. **STAR**,PT STAR PETROCHEM Tbk
21. **BYAN**, PT BAYAN RESOURCES Tbk
22. **DNET**,PT DYVIACOM INTRABUMI Tbk
23. **INCP**,PT BANK ARTHA GRAHA INTERNASIONAL Tbk
24. **DSSA**, PT.DIAN SWASTATIKA SENTOSA, Tbk
25. **PJAA**, PT. PEMBANGUNAN JAYA ANCOL, Tbk

Lampiran 3: Regresi Logistik

Case Processing Summary

Unweighted Cases ^a		N	Percent
	Included in Analysis	114	100,0
Selected Cases	Missing Cases	0	,0
	Total	114	100,0
Unselected Cases		0	,0
Total		114	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 Non Going Concern	0
Opini Going Concern	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0	1	157,722
	2	157,722

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 157,722

c. Estimation terminated at iteration number 2

because parameter estimates changed by less than ,001.

Classification Table^{a,b}

	Observed	Predicted		
		Opini_Going_Concern		Percentage Correct
		Opini Non Going Concern	Opini Going Concern	
Step 0	Opini Non Going Concern	60	0	100,0
	Opini Going Concern	54	0	,0
	Overall Percentage			52,6

a. Constant is included in the model.

b. The cut value is ,500

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

Iteration	-2 Log likelihood	Coefficients						
		Constant	Audit_Ten e	Reputasi ap	Debt_Def t	Kondisi_Ke ngan_Perus aan	Leverage	Ukuran_Perusahaan
1	126,7	-,6	-,0	-,8	2,0	-,0	-,0	,0
2	122,1	-,5	-,0	-,0	3,2	-,0	-,0	,0
3	120,7	-,2	-,0	-,0	4,4	-,0	-,0	,0
4	120,4	-,2	-,0	-,0	5,5	-,0	-,0	,0
5	120,3	-,1	-,0	-,0	6,6	-,0	-,0	,0
6	120,3	-,1	-,0	-,0	7,6	-,0	-,0	,0
7	120,3	-,1	-,0	-,0	8,6	-,0	-,0	,0
8	120,2	-,1	-,0	-,0	9,6	-,0	-,0	,0
9	120,2	-,1	-,0	-,0	10,6	-,0	-,0	,0
10	120,2	-,1	-,0	-,0	11,6	-,0	-,0	,0
11	120,2	-,1	-,0	-,0	12,6	-,0	-,0	,0
12	120,2	-,1	-,0	-,0	13,6	-,0	-,0	,0
13	120,2	-,1	-,0	-,0	14,6	-,0	-,0	,0
14	120,2	-,1	-,0	-,0	15,6	-,0	-,0	,0
15	120,2	-,1	-,0	-,0	16,6	-,0	-,0	,0
16	120,2	-,1	-,0	-,0	17,6	-,0	-,0	,0
17	120,2	-,1	-,0	-,0	18,6	-,0	-,0	,0
18	120,2	-,1	-,0	-,0	19,6	-,0	-,0	,0
19	120,2	-,1	-,0	-,0	20,6	-,0	-,0	,0
20	120,2	-,1	-,0	-,0	21,6	-,0	-,0	,0

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 157,722

d. Estimation terminated at iteration number 20 because maximum iterations has been reached.
Final solution cannot be found.

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-,105	,188	,315	1	,574	,900

Variables not in the Equation

		Score	df	Sig.
Step 0	Audit_Tenure	,044	1	,833
	Reputasi_Kap	5,260	1	,022
	Debt_Default	14,902	1	,000
	Variables Kondisi_Keuangan_Perusah aan	8,534	1	,003
	Leverage	,857	1	,354
	Ukuran_Perusahaan	2,689	1	,101
	Overall Statistics	27,504	6	,000

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step		37,425	6	,000
Step 1	Block	37,425	6	,000
	Model	37,425	6	,000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	120,297 ^a	,280	,373

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10,840	8	,211

Contingency Table for Hosmer and Lemeshow Test

	Opini_Going_Concern = Opini Non Going Concern		Opini_Going_Concern = Opini Going Concern		Total					
	Observed	Expected	Observed	Expected						
	Step 1	1	2	3		4	5	6	7	8
	10	10,361	1	,639	11					
	2	8,839	3	2,161	11					
	3	8,093	1	2,907	11					
	4	7,365	4	3,635	11					
	5	5,580	5	5,420	11					
	6	5,159	4	5,841	11					
	7	4,880	7	6,120	11					
	8	4,677	4	6,323	11					
	9	4,231	10	6,769	11					
	10	,814	15	14,186	15					

Classification Table^a

	Observed	Predicted		
		Opini_Going_Concern		Percentage Correct
		Opini Non Going Concern	Opini Going Concern	
Step 1	Opini Non Going Concern	37	23	61,7
	Opini Going Concern	12	42	77,8
	Overall Percentage			69,3

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	Audit_Tenure	-,003	,205	,000	1	,989	,997
	Reputasi_Kap	-1,050	,530	3,924	1	,048	,350
	Debt_Default	21,621	10875,738	,000	1	,998	2453982741,578
	Kondisi_Keuangan_Perusahaan	-,037	,015	5,583	1	,018	,964
	Leverage	-,007	,027	,074	1	,786	,993
	Ukuran_Perusahaan	,021	,042	,245	1	,621	1,021
	Constant	-,185	1,123	,027	1	,869	,831

a. Variable(s) entered on step 1: Audit_Tenure, Reputasi_Kap, Debt_Default, Kondisi_Keuangan_Perusahaan, Leverage, Ukuran_Perusahaan.

Correlation Matrix

	Constant	Audit Tenure	Reputasi KAP	Debt Default	Kondisi Keuangan Perusahaan	Leverage	Ukuran Perusahaan
Step 1 Constant	1,000	-,291	-,016	,000	-,390	-,036	-,852
Audit_Tenure	-,291	1,000	-,081	,000	-,083	,003	-,193
Reputasi_Kap	-,016	-,081	1,000	,000	,030	-,034	-,057
Debt_Default	,000	,000	,000	1,000	,000	,000	,000
Kondisi_Keuangan_ Perusahaan	-,390	-,083	,030	,000	1,000	,011	,355
Leverage	-,036	,003	-,034	,000	,011	1,000	,022
Ukuran_Perusaha an	-,852	-,193	-,057	,000	,355	,022	1,000

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		Opini_Going_Co ncern			Resid	ZResid
20	S	1**	,128	0	,872	2,612
21	S	1**	,136	0	,864	2,519
51	S	1**	,048	0	,952	4,472
85	S	0	,005	0	-,005	-,072

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2,000 are listed.