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## LAMPIRAN

### Lampiran 1 Daftar Sampel Penelitian.

NO	KODE PERUSAHAAN	NAMA EMITEN
1	ADES	PT. Akasha Wira Internasional Tbk.
2	BUDI	PT. Budi Starch & Sweetener Tbk.
3	CEKA	PT. Wilmar Cahaya Indonesia Tbk.
4	DLTA	PT. Delta Djakarta Tbk.
5	ICBP	PT. Indofood CBP Sukses Makmur Tbk.
6	INDF	PT. Indofood Sukses Makmur Tbk.
7	MLBI	PT. Multi Bintang Indonesia Tbk.
8	MYOR	PT. Myora Indah Tbk.
9	ROTI	PT. Nippon Indosari Corporindo Tbk.
10	SKBM	PT. Sekar Bumi Tbk.
11	SKLT	PT. Sekar Laut Tbk.
12	STTP	PT. Siantar Top Tbk.
13	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk.

**Lampiran 2 Data Tabulasi Penelitian Sampel**

Kode Perusahaan	Tahun	Y	X1	X2	X3
ADES	2016	1	27,366	17,49	7,290
	2017	1	27,457	9,48	4,551
	2018	1	27,505	4,88	6,009
	2019	1	27,435	-6,68	10,200
	2020	0	27,589	16,59	14,163
BUDI	2016	1	28,707	-10,23	1,317
	2017	1	28,709	0,26	1,554
	2018	1	28,853	15,43	1,487
	2019	1	28,730	-11,59	2,134
	2020	1	28,717	-1,23	2,264
CEKA	2016	0	27,986	-4,03	17,511
	2017	1	27,962	-2,34	7,713
	2018	1	27,787	-16,06	7,926
	2019	1	27,963	19,17	15,466
	2020	1	28,080	12,46	11,605
DLTA	2016	0	27,812	15,36	21,248
	2017	0	27,924	11,94	20,865
	2018	1	28,052	13,62	22,194
	2019	1	27,986	-6,4	22,287
	2020	1	27,834	-14,05	10,074
ICPB	2016	1	30,995	8,82	12,564
	2017	1	31,085	9,4	11,206
	2018	1	31,168	8,69	13,556
	2019	1	31,287	12,64	13,847
	2020	1	32,271	167,61	7,162
STTP	2016	0	28,480	38804,71	6,409
	2017	1	28,480	810,69	5,851
	2018	1	28,598	792,6	5,140
	2019	1	27,784	1050,91	6,136
	2020	1	28,040	51,03	5,365
INDF	2016	0	32,040	-11950,9	43,170
	2017	1	32,108	1425,41	52,670
	2018	1	32,201	1022,75	42,388
	2019	1	32,197	-28457,3	41,632
	2020	1	32,841	110,65	9,824
MLBI	2016	1	28,453	8,29	10,688
	2017	1	28,551	10,33	10,934
	2018	1	28,692	15,12	10,007
	2019	1	28,695	0,26	10,712

	2020	1	28,695	0,36	10,609
MYOR	2016	1	30,190	13,93	9,583
	2017	1	30,333	15,42	2,969
	2018	1	30,498	17,94	2,894
	2019	1	30,577	8,22	5,052
	2020	1	30,616	3,89	3,787
SKLT	2016	1	27,066	50,68	2,251
	2017	1	27,179	11,98	1,595
	2018	1	27,340	17,45	0,901
	2019	1	27,396	5,83	0,053
	2020	1	27,375	-2,15	0,306
ROTI	2016	1	28,702	7,88	3,633
	2017	1	28,702	56,17	3,610
	2018	1	29,111	-5,68	4,276
	2019	1	29,175	6,56	5,683
	2020	1	29,175	-4,91	5,495
SKBM	2016	1	27,633	31,02	7,455
	2017	1	28,115	62,03	9,222
	2018	1	28,203	9,14	9,695
	2019	1	28,230	2,77	16,748
	2020	1	28,201	-2,84	18,226
ULTJ	2016	1	29,075	-19,75	16,744
	2017	1	29,277	-22,36	13,721
	2018	1	29,346	-7,11	12,628
	2019	1	29,519	-18,95	15,675
	2020	1	29,801	-32,47	12,676

**Lampiran 3 Ukuran Perusahaan.**

Kode Perusahaan	Tahun	Total Asset.	Ln	Hasil
ADES	2016	767.479.000.000	27,36637695	1,437217305
	2017	840.236.000.000	27,45694864	1,438652271
	2018	881.275.000.000	27,50463556	1,439405895
	2019	822.375.000.000	27,43546233	1,438312283
	2020	958.791.000.000	27,58893895	1,440734998
BUDI	2016	2.931.807.000.000	28,70664007	1,457982364
	2017	2.939.456.000.000	28,70924565	1,458021781
	2018	3.392.980.000.000	28,85272971	1,460186907
	2019	2.999.767.000.000	28,72955573	1,45832891
	2020	2.963.007.000.000	28,71722575	1,458142482
CEKA	2016	1.425.964.152.418	27,9858693	1,446938802
	2017	1.392.636.444.501	27,96221979	1,446571645
	2018	1.168.956.042.706	27,7871322	1,443843727
	2019	1.393.079.542.074	27,96253791	1,446576586

	2020	1.566.673.828.068	28,07997591	1,448396731
DLTA	2016	1.197.796.650.000	27,81150486	1,444224489
	2017	1.340.842.765.000	27,92431946	1,445982598
	2018	1.523.517.170.000	28,05204271	1,447964491
	2019	1.425.983.722.000	27,98588302	1,446939015
	2020	1.225.580.913.000	27,83443606	1,444582427
	ICPB	2016	28.901.948.000.000	30,99493011
2017		31.619.514.000.000	31,08479558	1,492548016
2018		34.367.153.000.000	31,16812237	1,49371064
2019		38.709.314.000.000	31,28710136	1,495365329
2020		103.588.325.000.000	32,27144575	1,508818422
STTP	2016	2.336.411.494.941	28,47963732	1,454534454
	2017	2.336.411.494.941	28,47963732	1,454534454
	2018	2.631.189.810.030	28,59845726	1,456342606
	2019	1.165.406.301.686	27,7840909	1,443796191
	2020	1.505.872.822.478	28,04039379	1,447784108
INDF	2016	82.174.515.000.000	32,03986633	1,505690696
	2017	87.939.488.000.000	32,10767006	1,506608791
	2018	96.537.796.000.000	32,20095572	1,507868762
	2019	96.198.559.000.000	32,19743549	1,507821282
	2020	183.136.516.000.000	32,84125298	1,516419718
MLBI	2016	2.275.038.000.000	28,45301787	1,454128337
	2017	2.510.078.000.000	28,55133494	1,455626419
	2018	2.889.501.000.000	28,69210494	1,457762411
	2019	2.896.950.000.000	28,69467958	1,457801379
	2020	2.896.950.000.000	28,69467958	1,457801379
MYOR	2016	12.922.421.859.142	30,18998505	1,479862898
	2017	14.915.549.800.251	30,3334254	1,481921456
	2018	17.591.706.426.634	30,49844868	1,484277749
	2019	19.037.918.806.473	30,57745383	1,485401319
	2020	19.777.500.514.550	30,61556607	1,485942294
SKLT	2016	568.239.939.951	27,0658096	1,432421022
	2017	636.284.210.210	27,17891117	1,434232054
	2018	747.293.725.435	27,33972415	1,436794128
	2019	790.845.543.826	27,39636852	1,437692999
	2020	773.863.042.440	27,37466075	1,437348746
ROTI	2016	2.919.640.858.718	28,70248173	1,457919449
	2017	2.919.640.858.718	28,70248173	1,457919449
	2018	4.393.810.380.883	29,11121793	1,464060376
	2019	4.682.083.844.951	29,17476439	1,465007357
	2020	4.682.083.844.951	29,17476439	1,465007357
SKBM	2016	1.001.657.012.004	27,63267676	1,441422957
	2017	1.623.027.475.045	28,11531433	1,448942943
	2018	1.771.365.972.009	28,2027721	1,450291798



	2019	1.820.383.352.811	28,23006823	1,450711928
	2020	1.768.660.546.754	28,20124362	1,45026826
ULTJ	2016	4.239.199.641.365	29,0753956	1,463525633
	2017	5,18694E+12	29,27716504	1,466529021
	2018	5,55587E+12	29,34587632	1,467547083
	2019	6.608.422.000.000	29,51936601	1,470107026
	2020	8.754.116.000.000	29,80054511	1,474224208

#### Lampiran 4 Pertumbuhan Perusahaan.

Kode Perusahaan	Tahun	total aktiva (TAHUN SEKARANG)	total aktiva (TAHUN LALU)	total aktiva (TAHUN LALU)	total	Hasil
ADES	2016	767.479.000.000	6,53224E+11	6,53224E+11	114.255.000.000	17,49%
	2017	840.236.000.000	7,67479E+11	7,67479E+11	72.757.000.000	9,48%
	2018	881.275.000.000	8,40236E+11	8,40236E+11	41.039.000.000	4,88%
	2019	822.375.000.000	8,81275E+11	8,81275E+11	58.900.000.000	-6,68%
	2020	958.791.000.000	8,22375E+11	8,22375E+11	136.416.000.000	16,59%
	BUDI	2016	2.931.807.000.000	3,26595E+12	3,26595E+12	334.146.000.000
2017		2.939.456.000.000	2,93181E+12	2,93181E+12	7.649.000.000	0,26%
2018		3.392.980.000.000	2,93946E+12	2,93946E+12	453.524.000.000	15,43%
2019		2.999.767.000.000	3,39298E+12	3,39298E+12	393.213.000.000	-
2020		2.963.007.000.000	2,99977E+12	2,99977E+12	36.760.000.000	-1,23%
CEKA		2016	1.425.964.152.418	1,48583E+12	1,48583E+12	59.862.057.597
	2017	1.392.636.444.501	1,42596E+12	1,42596E+12	33.327.707.917	-2,34%
	2018	1.168.956.042.706	1,39264E+12	1,39264E+12	223.680.401.795	-
	2019	1.393.079.542.074	1,16896E+12	1,16896E+12	224.123.499.368	19,17%
	2020	1.566.673.828.068	1,39308E+12	1,39308E+12	173.594.285.994	12,46%
	DLTA	2016	1.197.796.650.000	1,03832E+12	1,03832E+12	159.474.734.000



	2017	1.340.842.765. 000	1.197.796.65 0.000	1.197.796.65 0.000	143.046.115. 000	11,94%
	2018	1.523.517.170. 000	1.340.842.76 5.000	1.340.842.76 5.000	182.674.405. 000	13,62%
	2019	1.425.983.722. 000	1.523.517.17 0.000	1.523.517.17 0.000	- 97.533.448.0 00	-6,40%
	2020	1.225.580.913. 000	1.425.983.72 2.000	1.425.983.72 2.000	- 200.402.809. 000	- 14,05%
ICPB	2016	28.901.948.00 0.000	26.560.624.0 00.000	2,65606E+13	2.341.324.00 0.000	8,82%
	2017	31.619.514.00 0.000	28.901.948.0 00.000	28.901.948.0 00.000	2.717.566.00 0.000	9,40%
	2018	34.367.153.00 0.000	31.619.514.0 00.000	31.619.514.0 00.000	2.747.639.00 0.000	8,69%
	2019	38.709.314.00 0.000	34.367.153.0 00.000	34.367.153.0 00.000	4.342.161.00 0.000	12,63%
	2020	103.588.325.0 00.000	38.709.314.0 00.000	38.709.314.0 00.000	64.879.011.0 00.000	167,61 %
STTP	2016	234243244319 6	2.336.411.49 4.941	2.336.411.49 4.941	6.020.948.25 5	38804,7 1%
	2017	233641149494 1	8,75469E+11	8,75469E+11	107.990.433. 776	810,69 %
	2018	263118981003 0	2.336.411.49 4.941	2.336.411.49 4.941	294.778.315. 089	792,60 %
	2019	288156308395 4	2.631.189.81 0.030	2.631.189.81 0.030	250.373.273. 924	1050,91 %
	2020	344899505988 2	1.165.406.30 1.686	1.165.406.30 1.686	2.283.588.75 8.196	51,03%
INDF	2016	82.174.515.00 0.000	91.831.526.0 00.000	1,1541E+15	- 9.657.011.00 0.000	- 11950,9 3%
	2017	87.939.488.00 0.000	82.174.515.0 00.000	82.174.515.0 00.000	5.764.973.00 0.000	1425,41 %
	2018	96.537.796.00 0.000	87.939.488.0 00.000	87.939.488.0 00.000	8.598.308.00 0.000	1022,75 %
	2019	96.198.559.00 0.000	96.537.796.0 00.000	96.537.796.0 00.000	- 339.237.000. 000	- 28457,3 3%
	2020	183.136.516.0 00.000	96.198.559.0 00.000	96.198.559.0 00.000	86.937.957.0 00.000	110,65 %
MLBI	2016	2.275.038.000. 000	2,10085E+12	2,10085E+12	174.185.000. 000	8,29%
	2017	2.510.078.000. 000	2.275.038.00 0.000	2.275.038.00 0.000	235.040.000. 000	10,33%
	2018	2.889.501.000. 000	2.510.078.00 0.000	2.510.078.00 0.000	379.423.000. 000	15,12%
	2019	2.896.950.000. 000	2.889.501.00 0.000	2.889.501.00 0.000	7.449.000.00 0	0,26%
	2020	2.907.425.000. 000	2.896.950.00 0.000	2.896.950.00 0.000	10.475.000.0 00	0,36%
MYOR	2016	12.922.421.85 9.142	11.342.715.6 86.221	11.342.715.6 86.221	1.579.706.17 2.921	13,93%
	2017	14.915.549.80 0.251	12.922.421.8 59.142	12.922.421.8 59.142	1.993.127.94 1.109	15,42%

	2018	17.591.706.42 6.634	14.915.549.8 00.251	14.915.549.8 00.251	2.676.156.62 6.383	17,94%
	2019	19.037.918.80 6.473	17.591.706.4 26.634	17.591.706.4 26.634	1.446.212.37 9.839	8,22%
	2020	19.777.500.51 4.550	19.037.918.8 06.473	19.037.918.8 06.473	739.581.708. 077	3,88%
SKLT	2016	568.239.939.9 51	377.110.748. 359	377.110.748. 359	191.129.191. 592	50,68%
	2017	636.284.210.2 10	568.239.939. 951	568.239.939. 951	68.044.270.2 59	11,97%
	2018	747.293.725.4 35	636.284.210. 210	636.284.210. 210	111.009.515. 225	17,45%
	2019	790.845.543.8 26	747.293.725. 435	747.293.725. 435	43.551.818.3 91	5,83%
	2020	773.863.042.4 40	790.845.543. 826	790.845.543. 826	- 16.982.501.3 86	-2,15%
ROTI	2016	2.919.640.858. 718	2.706.323.63 7.034	2.706.323.63 7.034	213.317.221. 684	7,88%
	2017	4.559.573.709. 411	2.919.640.85 8.718	2.919.640.85 8.718	1.639.932.85 0.693	56,17%
	2018	4.393.810.380. 883	4.559.573.70 9.411	2.919.640.85 8.718	- 165.763.328. 528	-5,68%
	2019	4.682.083.844. 951	4.393.810.38 0.883	4.393.810.38 0.883	288.273.464. 068	6,56%
	2020	4.452.166.671. 985	4.682.083.84 4.951	4.682.083.84 4.951	- 229.917.172. 966	-4,91%
SKBM	2016	1.001.657.012. 004	764.484.248. 710	764.484.248. 710	237.172.763. 294	31,02%
	2017	1.623.027.475. 045	1.001.657.01 2.004	1.001.657.01 2.004	621.370.463. 041	62,03%
	2018	1.771.365.972. 009	1.623.027.47 5.045	1.623.027.47 5.045	148.338.496. 964	9,14%
	2019	1.820.383.352. 811	1.771.365.97 2.009	1.771.365.97 2.009	49.017.380.8 02	2,77%
	2020	1.768.660.546. 754	1.820.383.35 2.811	1.820.383.35 2.811	- 51.722.806.0 57	-2,84%
ULTJ	2016	4.239.199.641. 365	3,54E+12	3,54E+12	- 699.203.731. 117	- 19,75%
	2017	5,18694E+12	4.239.199.64 1.365	4.239.199.64 1.365	- 947.740.358. 635	- 22,36%
	2018	5,55587E+12	5,18694E+12	5,18694E+12	- 368.931.000. 000	- -7,11%
	2019	6.608.422.000. 000	5,55587E+12	5,55587E+12	- 1.052.551.00 0.000	- 18,94%
	2020	8.754.116.000. 000	6.608.422.00 0.000	6.608.422.00 0.000	- 2.145.694.00 0.000	- 32,47%

### Lampiran 5 Profitabilitas

KODE PERUSAHAAN	TAHUN	LABA TAHUN BERJALAN	JUMLAH ASET	HASIL
ADES	2016	55.951.000.000	767.479.000.000	0,072902
	2017	38.242.000.000	840.236.000.000	0,045513
	2018	52.958.000.000	881.275.000.000	0,060092
	2019	83.885.000.000	822.375.000.000	0,102003
	2020	135.789.000.000	958.791.000.000	0,141625
BUDI	2016	38.624.000.000	2.931.807.000.000	0,013174
	2017	45.691.000.000	2.939.456.000.000	0,015544
	2018	50.467.000.000	3.392.980.000.000	0,014874
	2019	64.021.000.000	2.999.767.000.000	0,021342
	2020	67.093.000.000	2.963.007.000.000	0,022644
CEKA	2016	249.697.013.626	1.425.964.152.418	0,175107
	2017	107.420.886.839	1.392.636.444.501	0,077135
	2018	92.649.656.775	1.168.956.042.706	0,079258
	2019	215.459.200.242	1.393.079.542.074	0,154664
	2020	181.812.593.992	1.566.673.828.068	0,11605
DLTA	2016	254.509.268.000	1.197.796.650.000	0,212481
	2017	279.772.635.000	1.340.842.765.000	0,208654
	2018	338.129.985.000	1.523.517.170.000	0,22194
	2019	317.815.177.000	1.425.983.722.000	0,222874
	2020	123.465.762.000	1.225.580.913.000	0,100741
ICBP	2016	3.631.301.000.000	28.901.948.000.000	0,125642
	2017	3.543.173.000.000	31.619.514.000.000	0,112057
	2018	4.658.781.000.000	34.367.153.000.000	0,135559
	2019	5.360.029.000.000	38.709.314.000.000	0,138469
	2020	7.418.574.000.000	103.588.325.000.000	0,071616
INDF	2016	5.266.906.000.000	82.174.515.000.000	0,064094
	2017	5.145.063.000.000	87.939.488.000.000	0,058507
	2018	4.961.851.000.000	96.537.796.000.000	0,051398
	2019	5.902.729.000.000	96.198.559.000.000	0,06136
	2020	8.752.066.000.000	163.136.516.000.000	0,053649
MLBI	2016	982.129.000.000	2.275.038.000.000	0,431698
	2017	1.322.067.000.000	2.510.078.000.000	0,526704
	2018	1.224.807.000.000	2.889.501.000.000	0,423882
	2019	1.206.059.000.000	2.896.950.000.000	0,41632
	2020	285.617.000.000	2.907.425.000.000	0,098237
MYOR	2016	1.388.676.127.665	12.992.421.859.142	0,106884
	2017	1.630.953.830.893	14.915.849.800.251	0,109344
	2018	1.760.434.280.304	17.591.706.426.634	0,100072
	2019	2.039.404.206.764	19.037.918.806.473	0,107123
	2020	2.098.168.514.645	19.777.500.514.550	0,106089
ROTI	2016	279.777.368.831	2.919.640.858.718	0,095826

	2017	135.364.021.139	4.559.573.709.411	0,029688
	2018	127.171.436.363	4.393.810.380.883	0,028943
	2019	236.518.557.420	4.682.083.844.951	0,050516
	2020	168.610.282.478	4.452.166.671.985	0,037872
SKBM	2016	22545456050	1001657012004	0,022508
	2017	25880464791	1623027475045	0,015946
	2018	15954632472	1771365972009	0,009007
	2019	957169058	1820383352811	0,000526
	2020	5415741808	1768660546754	0,003062
SKLT	2016	20646121074	568239939951	0,036333
	2017	22970715348	636284210210	0,036101
	2018	31954131252	747293725435	0,04276
	2019	44943627900	790845543826	0,05683
	2020	42520246722	773863042440	0,054945
STTP	2016	174176717866	2336411494941	0,074549
	2017	216024079834	2342432443196	0,092222
	2018	255088886019	2631189810030	0,096948
	2019	482590522840	2881563083954	0,167475
	2020	628628879549	3448995059882	0,182264
ULTJ	2016	709825635742	4239199641365	0,167443
	2017	711681000000	5186940000000	0,137206
	2018	701607000000	5555871000000	0,126282
	2019	1035865000000	6608422000000	0,156749
	2020	1109666000000	8754116000000	0,126759

**Lampiran 6 Opini Audit Going Concern.**

KODE PERUSAHAAN	TAHUN	OPINI AUDIT	
ADES	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	0
BUDI	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
CEKA	2016	1	0
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
DLTA	2016	1	0

	2017	1	0
	2018	1	1
	2019	1	1
	2020	1	1
ICBP	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
INDF	2016	1	0
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
MLBI	2016	1	0
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
MYOR	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
ROTI	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
SKBM	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
SKLT	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1
STTP	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1

ULTJ	2016	1	1
	2017	1	1
	2018	1	1
	2019	1	1
	2020	1	1

### Lampiran 7 Hasil pengujian Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	65	27.07	32.84	28.9838	1.48858
Pertumbuhan Perusahaan	65	-28457.33	38804.71	64.1658	6204.47297
Profitabilitas	65	.05	52.67	11.1170	10.47906
Valid N (listwise)	65				

### Lampiran 8 Hasil Pengujian Regresi Logistik

#### 1. Hasil Uji Hosmer and Lemeshow Test.

##### Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	1.593	7	.979

#### 2. Hasil Uji Overall Fit Model.

##### -2 Log Likelihood Awal

##### Iteration History<sup>a,b,c</sup>

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	42.813	1.631
	2	40.120	2.152
	3	40.020	2.279
	4	40.020	2.286
	5	40.020	2.286

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 40.020

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

##### -2 Log Likelihood Akhir

**Iteration History<sup>a,b,c,d</sup>**

Iteration	-2 Log likelihood	Coefficients				
		Constant	SIZE	Growth	ROA	
Step 1	1	35.658	-3.087	.185	.000	-.057
	2	28.219	-11.343	.516	.000	-.109
	3	25.399	-24.423	1.015	.000	-.168
	4	24.612	-35.142	1.424	.000	-.214
	5	24.540	-39.224	1.581	.000	-.232
	6	24.539	-39.699	1.599	.000	-.234
	7	24.539	-39.705	1.600	.000	-.234
	8	24.539	-39.705	1.600	.000	-.234

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 40.020

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

**3. Hasil Pengujian Matriks Klarifikasi**

**Classification Table<sup>a</sup>**

	Observed	Predicted		Percentage Correct	
		Opini Audit Going Concern			
		Tidak menerima opini audit going concern	Menerima opini audit going concern		
Step 1	Opini Audit Going Concern	Tidak menerima opini audit going concern	2	4	33.3
		Menerima opini audit going concern	3	56	94.9
Overall Percentage					89.2

**4. Hasil Uji Multikolinearitas.**



**Correlation Matrix**

		Constant	SIZE	Growth	ROA
Step 1	Constant	1.000	-.999	.350	.832
	SIZE	-.999	1.000	-.366	-.855
	Growth	.350	-.366	1.000	.432
	ROA	.832	-.855	.432	1.000

**Lampiran 9 Hasil Pengujian Hipotesis.**

**1. Uji Omnibus Tests of Model Coefficients (Uji Simultan F)**

**Omnibus Tests of Model Coefficients**

		Chi-square	Df	Sig.
Step 1	Step	15.481	3	.001
	Block	15.481	3	.001
	Model	15.481	3	.001

**2. Hasil Uji Wald (Uji Parsial)**

<b>Variables in the Equation</b>							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	SIZE	1.600	.760	4.432	1	.035	4.951
	Growth	.000	.000	4.469	1	.035	1.000
	ROA	-.234	.087	7.267	1	.007	.792
	Constant	-39.705	20.243	3.847	1	.050	.000

a. Variable(s) entered on step 1: SIZE, Growth, ROA.

**3. Hasil Pengujian Koefisien Determinasi (R<sup>2</sup>)**

<b>Model Summary</b>			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	24.539 <sup>a</sup>	.212	.461

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

## Lampiran 10 LogBook Bimbingan Tugas Akhir



**UNIVERSITAS NASIONAL**  
**FAKULTAS EKONOMI DAN BISNIS**  
S1- Manajemen, S1- Akuntansi, dan S1- Pariwisata  
Jl. Sawo Manis No. 61 Pejaten, Pasar Minggu, Jakarta 12520 Telp. (021) 78833307, 7866700 (Hunting) Fax. 7802718, 7802719  
P.O. Box 4741 Jakarta 12047 Homepage : <http://www.unas.ac.id>, E-mail : [febunas49@gmail.com](mailto:febunas49@gmail.com)

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**KONSULTASI BIMBINGAN**

**Npm** : 183112340350043  
**Nama** : Muhammad Apriliansyah  
**Program Studi** : Akuntansi  
**Konsentrasi** : Auditing

**KONSULTASI PEMBIMBING PROPOSAL**

Tanggal	Materi Konsultasi	Status
5 November, 2021	pengaruh ukuran perusahaan, pertumbuhan perusahaan, financial distress terhadap opini audit <i>going concern</i> .	Sudah Ditanggapi

**KONSULTASI PEMBIMBING TUGAS AKHIR**

Tanggal	Materi Konsultasi	Status
14 August, 2023	konsultasi bab 4 (11 agustus 2023)	Sudah Ditanggapi
14 August, 2023	konsultasi bab 1 sampai bab 5 (14 agustus 2023)	Sudah Ditanggapi
14 August, 2023	konsultasi proposal skripsi (10 november 2022)	Sudah Ditanggapi
14 August, 2023	konsultasi proposal (14 november 2022)	Sudah Ditanggapi
14 August, 2023	konsultasi proposal skripsi (20 november 2022)	Sudah Ditanggapi
14 August, 2023	konsultasi proposal skripsi (21 november 2022)	Sudah Ditanggapi
15 August, 2023	konsultasi bab 1 sampai 5	Sudah Ditanggapi

## Lampiran 11 Bukti Plagiarism.

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