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**Lampiran 1.** Daftar Sampel Perusahaan

<b>No</b>	<b>Kode Emiten</b>	<b>Nama Perusahaan</b>
1	APOL	Arpeni Pratama Ocean Line Tbk
2	INDX	Tanah Laut Tbk d.h Indoexchange Tbk
3	IPCM	Jasa Armada Indonesia Tbk
4	LRNA	Ekasari Lorena Transport Tbk
5	MIRA	Mitra International Resources Tbk d.h Mitra Rajasa Tbk
6	PORT	Nusantara Pelabuhan Handal Tbk
7	SAFE	Steady Safe Tbk
8	SDMU	Sidomulyo Selaras Tbk
9	TAXI	Express Transindo Utama Tbk
10	TMAS	Pelayaran Tempuran Emas Tbk
11	ZBRA	Zebra Nusantara Tbk

## Lampiran 2. Statistik Deskriptif

### STATISTIK DESKRIPTIF

Date: 02/02/20 Time: 12:52

Sample: 2016 2018

	GC	C	LEVERAGE	ROA	FD
Mean	0.454545	1.000000	0.348606	-0.060241	-11.03934
Median	0.000000	1.000000	0.350915	-0.090067	0.998722
Maximum	1.000000	1.000000	7.153791	2.192031	157.8307
Minimum	0.000000	1.000000	-6.737775	-1.022523	-257.8456
Std. Dev.	0.505650	0.000000	2.167579	0.466222	61.75355
Skewness	0.182574	NA	-0.205800	3.199395	-1.439162
Kurtosis	1.033333	NA	7.307728	18.26464	10.32709
Jarque-Bera Probability	5.501528 0.063879	NA NA	25.74816 0.000003	376.6866 0.000000	85.21011 0.000000
Sum	15.00000	33.00000	11.50401	-1.987942	-364.2983
Sum Sq. Dev.	8.181818	0.000000	150.3488	6.955605	122032.0
Observations	33	33	33	33	33

## UJI LIKELIHOOD

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	9.398521	(10,19)	0.0000
Cross-section Chi-square	2332.316294	10	0.0000

Cross-section fixed effects test equation:

Dependent Variable: GC

Method: Panel Least Squares

Date: 02/02/20 Time: 13:07

Sample: 2016 2018

Periods included: 3

Cross-sections included: 11

Total panel (balanced) observations: 33

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.293700	0.070773	4.149881	0.0003
LEVERAGE	-0.018618	0.029419	-0.632880	0.5318
ROA	-0.906215	0.221966	-4.082673	0.0003
FD	-0.009674	0.001695	-5.706592	0.0000

R-squared	0.554739	Mean dependent var	0.454545
Adjusted R-squared	0.508678	S.D. dependent var	0.505650
S.E. of regression	0.354432	Akaike info criterion	0.876613
Sum squared resid	3.643043	Schwarz criterion	1.058008
Log likelihood	-10.46412	Hannan-Quinn criter.	0.937647
F-statistic	12.04345	Durbin-Watson stat	0.320319
Prob(F-statistic)	0.000027		

## UJI HAUSMAN

Correlated Random Effects - Hausman Test

Equation: Untitled

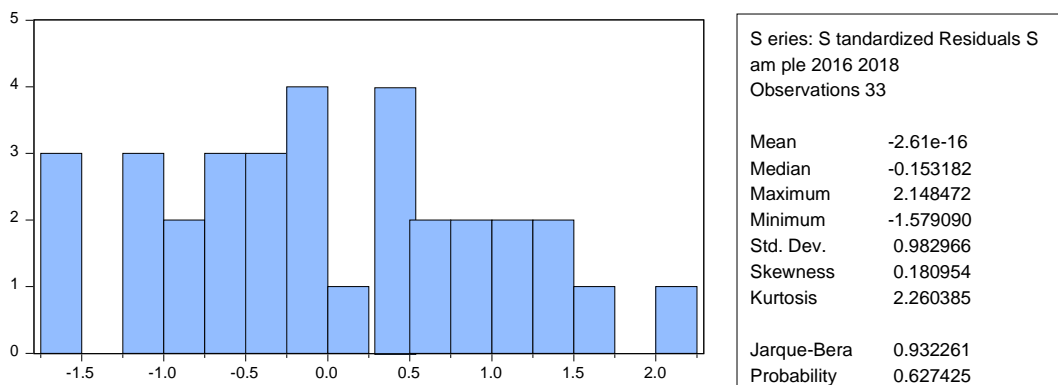
on random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	10.64464	3	0.0062

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
LEVERAGE	8.549654	3.059673	38.210242	0.3745
ROA	0.097069	0.186016	0.014050	0.4530
FD	7.022427	-0.615389	19.626099	0.0847

### UJI NORMALITAS



### UJI MULTIKOLINEARITAS

	LEVERAGE	ROA	FD
LEVERAGE	1.000000	-0.037518	0.140817
ROA	-0.037518	1.000000	-0.792359
FD	0.140817	-0.792359	1.000000



### UJI HETEROSKEDASTISITAS

Heteroskedasticity Test: Glejser  
Null hypothesis: Homoskedasticity

F-statistic	0.605176	Prob. F(3,29)	0.6170
Obs*R-squared	1.944228	Prob. Chi-Square(3)	0.5841
Scaled explained SS	1.469614	Prob. Chi-Square(3)	0.6893

Test Equation:  
Dependent Variable: ARESID  
Method: Least Squares  
Date: 02/02/20 Time: 13:25  
Sample: 1 33  
Included observations: 33

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.283724	0.038384	7.391731	0.0000
LEVERAGE	0.012568	0.015955	0.787676	0.4373
ROA	0.056527	0.120384	0.469554	0.6422
FD	0.000791	0.000919	0.860288	0.3967
R-squared	0.058916	Mean dependent var		0.275482
Adjusted R-squared	-0.038438	S.D. dependent var		0.188636
S.E. of regression	0.192227	Akaike info criterion		-0.347069
Sum squared resid	1.071583	Schwarz criterion		-0.165674
Log likelihood	9.726642	Hannan-Quinn criter.		-0.286035
F-statistic	0.605176	Durbin-Watson stat		1.064474
Prob(F-statistic)	0.616951			

## UJI AUTOKORELASI

Breusch-Godfrey Serial Correlation LM Test:

Null hypothesis: No serial correlation at up to 2 lags

F-statistic	2.741788	Prob. F(2,27)	0.0824
Obs*R-squared	5.570753	Prob. Chi-Square(2)	0.0617

Test Equation:

Dependent Variable: RESID

Method: Least Squares

Date: 02/02/20 Time: 18:36

Sample: 1 33

Included observations: 33

Presample missing value lagged residuals set to zero.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.019518	0.056339	0.346447	0.7317
LEVERAGE	-0.012233	0.023762	-0.514819	0.6109
ROA	0.122953	0.178558	0.688588	0.4970
FD	0.000698	0.001354	0.515363	0.6105
RESID(-1)	0.637914	0.164021	3.889224	0.0006
RESID(-2)	-0.559385	0.164776	-3.394820	0.0021
R-squared	0.414224	Mean dependent var	-2.36E-17	
Adjusted R-squared	0.305747	S.D. dependent var	0.337409	
S.E. of regression	0.281136	Akaike info criterion	0.463007	
Sum squared resid	2.134007	Schwarz criterion	0.735099	
Log likelihood	-1.639618	Hannan-Quinn criter.	0.554558	
F-statistic	3.818544	Durbin-Watson stat	2.447585	
Prob(F-statistic)	0.009580			

**UJI ANALISIS REGRESI BERGANDA, KOEFISIEN DETERMINASI  
DAN UJI T**

Dependent Variable: GC  
 Method: Panel Least Squares  
 Date: 02/02/20 Time: 19:04  
 Sample: 2016 2018  
 Periods included: 3  
 Cross-sections included: 11  
 Total panel (balanced) observations: 33

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.454545	6.792120	6.692246	0.0000
LEVERAGE	-6.702984	2.607080	-2.306740	0.0187
ROA	1.518516	3.430847	2.120945	0.0003
FD	1.243976	2.912516	2.282309	0.0004

**Effects Specification**

Cross-section fixed (dummy variables)			
R-squared	0.304665	Mean dependent var	0.454545
Adjusted R-squared	0.767266	S.D. dependent var	0.505650
S.E. of regression	1.968803	Akaike info criterion	-69.19358
Sum squared resid	7.364756	Schwarz criterion	-68.55870
Log likelihood	1155.694	Hannan-Quinn criter.	-68.97996
F-statistic	1.623684	Durbin-Watson stat	2.659451
Prob(F-statistic)	0.000000		

**DATA TABULASI VARIABEL PENELITIAN PERIODE 2016 – 2018**

<b>KODE</b>	<b>TAHUN</b>	<b>GC</b>	<b>LEVERAGE</b>	<b>ROA</b>	<b>FD</b>
APOL	2016	1	(1.23)	(0.17)	(52.32)
APOL	2017	1	(1.21)	(0.22)	(56.42)
APOL	2018	1	(1.15)	(0.28)	(75.53)
INDX	2016	0	0.09	(0.11)	14.65
INDX	2017	0	0.01	(0.53)	75.43
INDX	2018	0	0.01	(1.02)	157.83
IPCM	2016	0	0.78	0.20	7.69
IPCM	2017	0	0.35	0.09	6.99
IPCM	2018	0	0.11	0.06	14.04
LRNA	2016	0	0.23	(0.09)	4.00
LRNA	2017	0	0.21	(0.15)	3.88
LRNA	2018	0	0.16	(0.10)	5.46
MIRA	2016	1	0.62	(0.18)	(7.52)
MIRA	2017	1	0.63	(0.05)	(8.45)
MIRA	2018	1	0.43	0.00	12.28
PORT	2016	0	2.31	0.05	1.48
PORT	2017	0	0.99	0.01	2.88
PORT	2018	0	1.21	(0.20)	16.13
SAFE	2016	1	(1.29)	2.19	257.85)
SAFE	2017	1	(2.20)	(0.17)	(6.73)
SAFE	2018	1	(6.74)	(0.06)	(3.78)
SDMU	2016	0	0.67	0.00	2.31
SDMU	2017	0	0.73	(0.10)	1.00
SDMU	2018	0	0.88	(0.08)	0.53
TAXI	2016	1	2.48	(0.07)	1.47
TAXI	2017	1	7.15	(0.24)	(2.43)
TAXI	2018	1	(3.17)	(0.66)	(8.93)
TMAS	2016	0	1.54	0.09	1.33
TMAS	2017	0	1.85	0.02	0.64
TMAS	2018	0	1.65	0.01	0.39
ZBRA	2016	1	3.27	(0.19)	(50.32)
ZBRA	2017	1	(0.21)	0.07	(80.02)
ZBRA	2018	1	0.32	(0.09)	(84.40)

**TABEL CHI-SQUARE**

<b>r df</b> <sup>P</sup>	<b>0.25</b>	<b>0.10</b>	<b>0.05</b>	<b>0.010</b>	<b>0.005</b>	<b>0.001</b>
1	1.32330	2.70554	3.84146	6.63490	7.87944	10.82757
2	2.77259	4.60517	5.99146	9.21034	10.59663	13.81551
3	4.10834	6.25139	7.81473	11.34487	12.83816	16.26624
4	5.38527	7.77944	9.48773	13.27670	14.86026	18.46683
5	6.62568	9.23636	11.07050	15.08627	16.74960	20.51501
6	7.84080	10.64464	12.59159	16.81189	18.54758	22.45774
7	9.03715	12.01704	14.06714	18.47531	20.27774	24.32189
8	10.21885	13.36157	15.50731	20.09024	21.95495	26.12448
9	11.38875	14.68366	16.91898	21.66599	23.58935	27.87716
10	12.54886	15.98718	18.30704	23.20925	25.18818	29.58830
11	13.70069	17.27501	19.67514	24.72497	26.75685	31.26413
12	14.84540	18.54935	21.02607	26.21697	28.29952	32.90949
13	15.98391	19.81193	22.36203	27.68825	29.81947	34.52818
14	17.11693	21.06414	23.68479	29.14124	31.31935	36.12327
15	18.24509	22.30713	24.99579	30.57791	32.80132	37.69730
16	19.36886	23.54183	26.29623	31.99993	34.26719	39.25235
17	20.48868	24.76904	27.58711	33.40866	35.71847	40.79022
18	21.60489	25.98942	28.86930	34.80531	37.15645	42.31240
19	22.71781	27.20357	30.14353	36.19087	38.58226	43.82020
20	23.82769	28.41198	31.41043	37.56623	39.99685	45.31475
21	24.93478	29.61509	32.67057	38.93217	41.40106	46.79704
22	26.03927	30.81328	33.92444	40.28936	42.79565	48.26794
23	27.14134	32.00690	35.17246	41.63840	44.18128	49.72823
24	28.24115	33.19624	36.41503	42.97982	45.55851	51.17860
25	29.33885	34.38159	37.65248	44.31410	46.92789	52.61966
26	30.43457	35.56317	38.88514	45.64168	48.28988	54.05196
27	31.52841	36.74122	40.11327	46.96294	49.64492	55.47602
28	32.62049	37.91592	41.33714	48.27824	50.99338	56.89229
29	33.71091	39.08747	42.55697	49.58788	52.33562	58.30117
30	34.79974	40.25602	43.77297	50.89218	53.67196	59.70306
31	35.88708	41.42174	44.98534	52.19139	55.00270	61.09831
32	36.97298	42.58475	46.19426	53.48577	56.32811	62.48722
33	38.05753	43.74518	47.39988	54.77554	57.64845	63.87010
34	39.14078	44.90316	48.60237	56.06091	58.96393	65.24722
35	40.22279	46.05879	49.80185	57.34207	60.27477	66.61883
36	41.30362	47.21217	50.99846	58.61921	61.58118	67.98517
37	42.38331	48.36341	52.19232	59.89250	62.88334	69.34645
38	43.46191	49.51258	53.38354	61.16209	64.18141	70.70289
39	44.53946	50.65977	54.57223	62.42812	65.47557	72.05466

TABEL DW  $\alpha = 5\%$ 

No	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762

<b>Pr</b>	<b>0.25</b>	<b>0.10</b>	<b>0.05</b>	<b>0.025</b>	<b>0.01</b>	<b>0.005</b>	<b>0.001</b>
<b>df</b>	<b>0.50</b>	<b>0.20</b>	<b>0.10</b>	<b>0.050</b>	<b>0.02</b>	<b>0.010</b>	<b>0.002</b>
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903

**Lampiran 3. Surat Keterangan Riset****SURAT PERNYATAAN RISET**

Yang bertandatangan dibawah ini:

Nama : Diva Fahdi Akbar  
NPM 11150000318  
Jurusan : S-1 Akuntansi

Dengan ini menyatakan bahwa saya telah menyelesaikan penyusunan skripsi yang berjudul **“Pengaruh *Leverage, Return On Asset dan Financial Distress Terhadap Opini Audit Going Concern (Perusahaan Manufaktur Sub Sektor Transportasi yang Terdaftar di Bursa Efek Indonesia periode 2016-2018)*”** dengan mengunduh data pada situs di Bursa Efek Indonesia untuk pemenuhan data yang dilakukan sesuai hasil penelitian dengan menggunakan program aplikasi *Eviews 10*. Situs atau website yang digunakan peneliti untuk mengakses data laporan keuangan dan laporan tahunan perusahaan sub sektor transportasi adalah [www.idx.co.id](http://www.idx.co.id).

Demikian surat keterangan ini saya buat dengan sebenarnya dan sebagaimana mestinya.

Jakarta, 09 Maret 2020

Krishna Kamil, Drs., Ak, MBA, CPA, CA  
Dosen Pembimbing

Diva Fahdi Akbar  
Mahasiswa



**Lampiran 4. Daftar Riwayat Hidup****DAFTAR RIWAYAT HIDUP PENELITI****Data Pribadi**

Nama : Diva Fahdi Akbar

Jenis Kelamin : Laki - Laki

Tempat, Tanggal Lahir : Bekasi, 27 Juni 1997

Alamat : Perum. Candrabaga clustuer tampak siring  
blok AQ 6/8 Bahagia Babelan, Kabupaten Bekasi.

Agama : Islam

No. Telepon : 087886842117

Email : [divafahdiakbar@gmail.com](mailto:divafahdiakbar@gmail.com)

**Pendidikan Formal**

SD-IT Attaqwa, Bekasi : 2003 - 2009

SMP-IT Attaqwa, Bekasi : 2009 - 2012

SMAN 14, Bekasi : 2012 - 2013

STIE Indonesia, Jakarta : 2015 sampai sekarang