

**DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR YANG TERDAFTAR  
DI BURSA EFEK INDONESIA PERIODE 2017-2019**

<b>No</b>	<b>Kode Saham</b>	<b>Nama Perusahaan</b>
1	SMCB	Holcim Indonesia Tbk
2	AMFG	Asahimas Flat Glass Tbk
3	IKAI	Intikeramik Alamasri Industri Tbk
4	KIAS	Keramika Indonesia Assosiasi Tbk
5	ALMI	Alumindo Light Metal Industry Tbk
6	BAJA	Saranacentral Bajatama Tbk
7	CTBN	Citra Tubindo Tbk
8	GDST	Gunawan Dianjaya Steel Tbk
9	JKSW	Jakarta Kyoei Steel Works Tbk
10	KRAS	Krakatau Steel (Persero) Tbk
11	LMSH	Lionmesh Prima Tbk
12	NIKL	Pelat Timah Nusantara Tbk
13	ADMG	Polychem Indonesia Tbk
14	ETWA	Eterindo Wahanatama Tbk
15	APLI	Asiaplast Industries Tbk
16	BRNA	Berlina Tbk
17	FPNI	Lotte Chemical Titan Tbk
18	YPAS	Yanaprima Hastapersada Tbk
19	CPRO	Central Proteina Prima Tbk
20	SIPD	Sierad Produce Tbk
21	SULI	SLJ Global Tbk.
22	TIRT	Tirta Mahakam Resources Tbk
23	INRU	Toba Pulp Lestari Tbk
24	GDYR	Goodyear Indonesia Tbk
25	GJTL	Gajah Tunggal Tbk
26	IMAS	Indomobil Sukses Internasional Tbk
27	MASA	Multistrada Arah Sarana Tbk
28	PRAS	Prima Alloy Steel Universal Tbk
29	ARGO	Argo Pantes Tbk
30	ERTX	Eratex Djaja Tbk
31	ESTI	Ever Shine Textile Industry Tbk
32	HDTX	Panasia Indo Resources Tbk
33	MYTX	Asia Pacific Investama Tbk
34	POLY	Asia Pacific Fibers Tbk
35	SSTM	Sunson Textile Manufacturer Tbk
36	TFCO	Tifico Fiber Indonesia Tbk
37	AISA	Tiga Pilar Sejahtera Food Tbk
38	ALTO	Tri Banyan Tirta Tbk
39	BTEK	Bumi Teknokultura Unggul Tbk

**DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR YANG TERDAFTAR  
DI BURSA EFEK INDONESIA PERIODE 2017-2019**

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40	IIKP	Inti Agri Resources Tbk
41	MGNA	Magna Investama Mandiri Tbk
42	PSDN	Prasidha Aneka Niaga Tbk
43	RMBA	Bentoel Internasional Investama Tbk
44	INAF	Indofarma (Persero) Tbk
45	KAEF	Kimia Farma (Persero) Tbk
46	MBTO	Martina Berto Tbk
47	MRAT	Mustika Ratu Tbk
48	KICI	Kedaung Indah Can Tbk
49	LMPI	Langgeng Makmur Industri Tbk

## TABULASI DATA PENELITIAN

Kode	Tahun	Going Concern (X1)	Debt Default (X2)	Profitabilitas (X3)	Opini Audit Going Concern (Y)
SMCB	2017	(0.081)	1.727	(0.039)	0
SMCB	2018	(0.080)	1.909	(0.044)	0
SMCB	2019	0.045	1.802	0.026	0
AMFG	2017	0.010	0.766	0.006	0
AMFG	2018	0.001	1.345	0.001	0
AMFG	2019	(0.031)	1.563	(0.015)	0
IKAI	2017	(3.277)	(3.180)	(0.000)	1
IKAI	2018	6.321	0.684	0.000	1
IKAI	2019	(0.848)	0.481	(0.000)	1
KIAS	2017	(0.105)	0.239	(0.048)	0
KIAS	2018	(0.090)	0.258	(0.046)	0
KIAS	2019	(0.673)	0.360	(0.401)	0
ALMI	2017	0.002	5.272	0.004	0
ALMI	2018	0.001	7.501	0.002	0
ALMI	2019	(0.134)	786.931	(0.173)	1
BAJA	2017	(0.019)	4.502	(0.024)	0
BAJA	2018	(0.076)	10.777	(0.107)	0
BAJA	2019	0.001	10.281	0.001	0
CTBN	2017	(0.244)	0.419	(0.081)	0
CTBN	2018	(0.068)	0.576	(0.037)	0
CTBN	2019	0.011	0.699	0.010	0
GDST	2017	0.008	0.523	0.008	0
GDST	2018	(0.056)	0.509	(0.065)	0
GDST	2019	0.014	0.917	0.015	0
JKSW	2017	(0.668)	(1.566)	(0.031)	1
JKSW	2018	(0.310)	(1.386)	(0.255)	1
JKSW	2019	(0.023)	(1.364)	(0.008)	1
KRAS	2017	(0.059)	1.221	(0.021)	1
KRAS	2018	(0.096)	3.353	(0.039)	1
KRAS	2019	(0.356)	8.232	(0.154)	1
LMSH	2017	0.058	0.243	0.080	0
LMSH	2018	0.012	0.206	0.018	0
LMSH	2019	(0.103)	0.294	(0.124)	0
NIKL	2017	0.009	2.028	0.011	0
NIKL	2018	(0.009)	2.432	(0.010)	0
NIKL	2019	0.016	2.324	0.018	0
ADMG	2017	(0.024)	0.561	(0.023)	1

**TABULASI DATA PENELITIAN**

ADMG	2018	(0.004)	0.151	(0.005)	1
ADMG	2019	(0.127)	0.228	(0.116)	1
ETWA	2017	(2.468)	(10.188)	(0.114)	1
ETWA	2018	(5.801)	(5.254)	(0.127)	1
ETWA	2019	(0.399)	(4.248)	(0.080)	1
APLI	2017	(0.003)	0.755	(0.003)	0
APLI	2018	(0.054)	1.464	(0.047)	0
APLI	2019	0.022	0.971	0.023	0
BRNA	2017	(0.136)	1.303	(0.091)	1
BRNA	2018	(0.018)	1.191	(0.010)	1
BRNA	2019	(0.134)	1.373	(0.072)	1
FPNI	2017	(0.004)	1.113	(0.009)	0
FPNI	2018	0.014	0.910	0.031	0
FPNI	2019	(0.010)	0.671	(0.020)	0
YPAS	2017	(0.048)	1.388	(0.048)	0
YPAS	2018	(0.022)	1.801	(0.027)	0
YPAS	2019	0.009	1.293	0.013	0
CPRO	2017	(0.401)	(4.935)	(0.377)	1
CPRO	2018	0.233	8.746	0.262	1
CPRO	2019	(0.049)	17.211	(0.058)	1
SIPD	2017	(0.145)	1.830	(0.158)	0
SIPD	2018	0.008	1.603	0.012	0
SIPD	2019	0.019	1.697	0.032	0
SULI	2017	0.020	94.100	0.016	1
SULI	2018	0.035	19.296	0.032	1
SULI	2019	(0.140)	22.014	(0.088)	1
TIRT	2017	0.001	5.940	0.001	0
TIRT	2018	(0.035)	9.555	(0.040)	0
TIRT	2019	(0.080)	23.917	(0.058)	0
INRU	2017	0.003	1.073	0.001	1
INRU	2018	0.032	1.416	0.010	1
INRU	2019	(0.187)	2.193	(0.040)	1
GDYR	2017	(0.006)	1.310	(0.007)	0
GDYR	2018	0.003	1.317	0.004	0
GDYR	2019	(0.002)	1.276	(0.002)	0
GJTL	2017	0.003	2.197	0.002	0
GJTL	2018	(0.005)	2.355	(0.004)	0
GJTL	2019	0.017	2.024	0.014	0
IMAS	2017	(0.004)	2.381	(0.002)	1
IMAS	2018	0.006	3.024	0.003	1
IMAS	2019	0.008	3.751	0.003	1

**TABULASI DATA PENELITIAN**

MASA	2017	(0.029)	0.951	(0.012)	0
MASA	2018	(0.156)	1.598	(0.072)	0
MASA	2019	(0.035)	1.309	(0.025)	0
PRAS	2017	(0.009)	1.280	(0.002)	0
PRAS	2018	0.011	1.377	0.004	0
PRAS	2019	(0.128)	1.566	(0.026)	1
ARGO	2017	(0.446)	(2.362)	(0.151)	1
ARGO	2018	(0.264)	(2.103)	(0.093)	1
ARGO	2019	(0.375)	(1.982)	(0.086)	1
ERTX	2017	(0.025)	2.315	(0.030)	0
ERTX	2018	0.014	2.291	0.017	0
ERTX	2019	0.010	2.651	0.012	0
ESTI	2017	(0.048)	3.184	(0.028)	1
ESTI	2018	0.039	2.817	0.023	1
ESTI	2019	(0.093)	3.541	(0.046)	1
HDTX	2017	(0.655)	11.098	(0.210)	1
HDTX	2018	(0.435)	3.311	(0.392)	1
HDTX	2019	(7.847)	5.041	(0.155)	1
MYTX	2017	(0.175)	8.908	(0.083)	1
MYTX	2018	(0.073)	14.691	(0.047)	1
MYTX	2019	(0.131)	10.823	(0.065)	1
POLY	2017	(0.011)	(1.246)	(0.019)	1
POLY	2018	0.027	(1.256)	0.054	1
POLY	2019	(0.030)	(1.257)	(0.049)	1
SSTM	2017	(0.069)	1.851	(0.039)	1
SSTM	2018	0.003	1.612	0.002	1
SSTM	2019	(0.046)	1.569	(0.032)	1
TFCO	2017	0.015	0.124	0.010	0
TFCO	2018	(0.002)	0.093	(0.002)	0
TFCO	2019	(0.028)	0.082	(0.017)	0
AISA	2017	(0.172)	1.562	(0.097)	1
AISA	2018	(0.078)	(1.526)	(0.068)	1
AISA	2019	0.751	(2.127)	0.607	1
ALTO	2017	(0.240)	1.646	(0.057)	0
ALTO	2018	(0.114)	1.867	(0.030)	0
ALTO	2019	(0.021)	1.898	(0.007)	0
BTEK	2017	(0.048)	1.670	(0.008)	0
BTEK	2018	0.085	1.285	0.015	0
BTEK	2019	(0.120)	1.322	(0.017)	0
IIKP	2017	(0.608)	0.087	(0.041)	1
IIKP	2018	(0.847)	0.087	(0.051)	1

**TABULASI DATA PENELITIAN**

IKP	2019	4.261	0.070	0.222	1
MGNA	2017	(0.181)	3.222	(0.159)	1
MGNA	2018	(0.143)	11.350	(0.180)	1
MGNA	2019	(2.877)	(1.845)	(1.369)	1
PSDN	2017	0.023	1.307	0.047	0
PSDN	2018	(0.035)	1.872	(0.067)	0
PSDN	2019	(0.021)	3.339	(0.034)	0
RMBA	2017	(0.024)	0.578	(0.034)	1
RMBA	2018	(0.028)	0.779	(0.041)	1
RMBA	2019	0.002	1.023	0.003	1
INAF	2017	(0.028)	1.906	(0.030)	0
INAF	2018	(0.021)	1.904	(0.023)	0
INAF	2019	0.006	1.741	0.006	0
KAEF	2017	0.054	1.370	0.054	0
KAEF	2018	(0.026)	1.732	(0.019)	0
KAEF	2019	(0.002)	1.476	(0.001)	0
MBTO	2017	(0.034)	0.891	(0.032)	0
MBTO	2018	(0.227)	1.156	(0.176)	0
MBTO	2019	(0.125)	1.513	(0.113)	0
MRAT	2017	(0.004)	0.356	(0.003)	0
MRAT	2018	(0.008)	0.391	(0.004)	0
MRAT	2019	0.000	0.445	0.000	0
KICI	2017	0.070	0.633	0.053	0
KICI	2018	(0.010)	0.628	(0.006)	0
KICI	2019	(0.035)	0.749	(0.021)	0
LMPI	2017	(0.076)	1.218	(0.037)	1
LMPI	2018	(0.102)	1.380	(0.059)	1
LMPI	2019	(0.081)	1.550	(0.056)	1

## HASIL OLAHDATA

### HASIL OLAHDATA REGRESI LOGISTIK

Dependent Variable: PENERIMAAN\_OAGC  
 Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)  
 Date: 05/25/21 Time: 16:22  
 Sample: 2017 2019  
 Included observations: 147  
 Convergence achieved after 5 iterations  
 Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
GOING_CONCERN	-2.480671	0.670011	-3.702436	0.0002
DEBT_DEFAULT	1.212942	0.422182	2.873032	0.0041
PROFITABILITAS	-1.328284	0.736117	-2.404446	0.0312
C	0.779487	0.581523	1.340424	0.1801
McFadden R-squared	0.441944	Mean dependent var		0.442177
S.D. dependent var	0.498343	S.E. of regression		0.419668
Akaike info criterion	1.095150	Sum squared resid		25.18531
Schwarz criterion	1.176522	Log likelihood		-76.49352
Hannan-Quinn criter.	1.128212	Deviance		152.9870
Restr. deviance	201.8149	Restr. log likelihood		-100.9074
LR statistic	48.82783	Avg. log likelihooc		-0.520364
Prob(LR statistic)	0.000000			
Obs with Dep=0	82	Total obs		147
Obs with Dep=1	65			

**HASIL UJI KELAYAKAN MODEL REGRESI**

Goodness-of-Fit Evaluation for Binary Specification

Andrews and Hosmer-Lemeshow

Tests

Equation: UNTITLED

Date: 05/25/21 Time: 16:23

Grouping based upon predicted risk (randomize ties)

	Quantile of Risk		Dep=0		Dep=1		Total Obs	H-L Value
	Low	High	Actual	Expect	Actual	Expect		
1	0.0341	0.1241	12	12.8037	2	1.19627	14	0.59045
2	0.1268	0.1716	12	12.6534	3	2.34656	15	0.21571
3	0.1764	0.2361	11	11.9796	4	3.02039	15	0.39782
4	0.2405	0.3111	11	10.2521	3	3.74788	14	0.20380
5	0.3121	0.3651	13	9.91813	2	5.08187	15	2.82662
6	0.3698	0.5025	8	8.45159	7	6.54841	15	0.05527
7	0.5047	0.5844	7	6.36999	7	7.63001	14	0.11433
8	0.6140	0.7219	5	5.06992	10	9.93008	15	0.00146
9	0.7309	0.8159	3	3.43432	12	11.5657	15	0.07124
10	0.8178	0.9997	0	1.06716	15	13.9328	15	1.14890
Total			82	82.0000	65	65.0000	147	5.62558
H-L Statistic			5.6256		Prob. Chi-Sq(8)		0.6891	
Andrews Statistic			14.1583		Prob. Chi-Sq(10)		0.1659	



## HASIL OLAHDATA

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### STATISTIK DESKRIPTIF

	<b>PENERIMAAN_OAG</b>	<b>GOING_CONCERN</b>	<b>DEBT_DEFAULT</b>	<b>PROFITABILITAS</b>
<b>Mean</b>	0.442177	-0.155408	8.149891	-0.041367
<b>Median</b>	0	-0.028	1.37	-0.021
<b>Maximum</b>	1	6.321	786.931	0.607
<b>Minimum</b>	0	-7.847	-10.188	-1.369
<b>Std. Dev.</b>	0.498343	1.111895	65.26384	0.146929
<b>Skewness</b>	0.232855	-1.701105	11.69212	-4.70092
<b>Kurtosis</b>	1.054221	30.84069	139.8454	49.52936
<b>Jarque-Bera</b>	24.51801	4818.408	118050.1	13801.93
<b>Probability</b>	0.000005	0	0	0
<b>Sum</b>	65	-22.845	1198.034	-6.081
<b>Sum Sq. Dev.</b>	36.2585	180.5015	621867.8	3.151874
<b>Observations</b>	147	147	147	147

## **DAFTAR RIWAYAT HIDUP PENELITI**

### **Data Pribadi**

Nama : Fattiyah Rizki Utami  
NPM : 11170000005  
Tempat dan Tanggal Lahir : Jakarta, 27 Januari 1998  
Agama : Islam  
Kewarganegaraan : Indonesia  
Telepon : 0896 – 2759 – 1762

### **Pendidikan Formal**

SDN 02 Pulo Gebang : Lulus Tahun 2010  
SMPN 199 Jakarta : Lulus Tahun 2013  
SMAN 59 Jakarta : Lulus Tahun 2016  
STEI Jakarta : Tahun 2017 sampai sekarang