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LAMPIRAN



LAMPIRAN A : OLAH DATA

Opini Audit *Going Concern*

NAMA PERUSAHAAN	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
apac citra centertex	0	1	0	1	1	1
Argo pantes	0	0	1	1	0	1
Asiaplast Industries	0	0	0	0	0	0
Barito Pasific	0	1	1	0	0	0
Century Textile Industry	0	0	0	0	0	0
Duta Pertiwi Nusantara	0	0	0	0	0	0
Inter Delta	0	0	1	1	0	1
Jakarta Kyoei Steel works	1	0	1	1	1	1
Kedaung Indah Can	0	0	0	0	0	0
Mulia Industrindo	1	0	0	0	1	0
Panasia Filamen Inti	0	0	1	1	1	0
Perdana Bangun Pusaka	1	1	1	1	1	1
steady safe	0	0	0	0	0	1
Sumalindo Lestari Jaya	0	0	1	1	1	1
tigaraksa satria	0	0	0	0	0	0
Tirta Mahakam Resources	0	0	0	0	0	0
wicaksana overseas international	1	0	1	1	1	1

Going Concern = 1

Non Going Concern = 0

Kondisi keuangan Perusahaan (X1)

2006

NAMA PERUSAHAAN	Z1 (working capital/total asset)				Z2 (retained earnings/total asset)			Z3 (earnings before interest and taxes/total asset)		
	MODAL KERJA		TOTAL ASET	HASIL	LYD	TOTAL ASET	HASIL	EBIT	TOTAL ASET	HASIL
	Current Assets	Current Liability								
Apac Citra Centertex	512137	833804	2234513	-0.143954	-573299	2234513	-0.2565655	8222	2234513	0.00367955
Argo Pantes	351138	1177350	1960252	-0.4214825	-1669749	1960252	-0.8518032	-72702	1960252	-0.0370881
Asiaplast Industries	61290	86801	267424	-0.0953953	521	267424	0.00194822	40	267424	0.00014958
Barito Pasific	525252	500341	1739140	0.01432375	-2681078	1739140	-1.5416114	16520	1739140	0.00949895
Century Textile Industry	144395	171518	336618	-0.080575	126574	336618	0.37601673	23179	336618	0.06885847
Duta Pertiwi Nusantara	98256	20048	146045	0.53550618	24980	146045	0.17104317	-7048	146045	-0.0482591
Inter Delta	21694	56555	28270	-1.2331447	-50797	28270	-1.7968518	1084	-33938	-0.0319406
Jakarta Kyoei Steel Works	103196	12967	263943	0.34185032	-433486	263943	-1.642347	25194	263943	0.09545243
Kedaung Indah Can	59220	45765	140214	0.09596046	-13715	140214	-0.0978148	-18083	140214	-0.1289672
Mulia Industrindo	1275463	6815359	3780131	-1.4655302	-4005955	3780131	-1.0597397	-504330	3780131	-0.133416
Panasia Filamen Inti	213824	197765	664011	0.02418484	-124637	664011	-0.1877032	-48544	664011	-0.0731072
Perdana Bangun Pusaka	35865	38422	66230	-0.0386079	-25188	66230	-0.380311	-821	66230	-0.0123962
Steady Safe	5510	175143	158300	-1.0715919	-744579	158300	-4.7035944	-12025	158300	-0.0759634
Sumalindo Lestari Jaya	454703	382498	1520603	0.04748445	-696133	1520603	-0.4578006	1638	1520603	0.0010772
Tigaraksa Satria	927019	685949	1067119	0.22590733	162240	1067119	0.15203553	44596	1067119	0.04179103
Tirta Mahakam Resources	409871	353254	570117	0.09930769	55096	570117	0.09663981	4602	570117	0.00807203
Wicaksana Overseas International	85082	85049	279132	0.00011822	-532341	279132	-1.90713	-3388	279132	-0.0121376

NAMA PERUSAHAAN	Z4			Z5			Z SCORE	
	NILAI PASAR EKUITAS	NILAI BUKU HUTANG	HASIL	PENJUALAN	TOTAL ASET	HASIL		
	Apac Citra Centertex	196418	1670334	0.11759205	2216604	2234513		
Argo Pantex	-141185	2101437	-0.067185	928330	1960252	0.47357687	-0.7174997	0
Asiaplast Industries	134888	132536	1.01774612	161450	267424	0.60372293	0.96373787	0
Barito Pasific	1061855	677285	1.56781119	451028	1739140	0.25933967	-0.3820044	0
Century Textile Industry	151083	185535	0.81430997	307486	336618	0.9134568	0.93795772	0
Duta Pertiwi Nusantara	107856	31723	3.39993065	84661	146045	0.57969119	2.39001133	1
Inter Delta	62208	28270	2.20049522	80742	28270	2.85610187	1.22074503	0
Jakarta Kyoei Steel Works	-353062	617095	-0.5721356	125853	263943	0.47681886	-0.6581656	0
Kedaung Indah Can	58585	81629	0.71769837	75091	140214	0.53554567	0.41852761	0
Mulia Industrindo	-3189655	6969786	-0.4576403	2464572	3780131	0.65198058	-1.9330532	0
Panasia Filamen Inti	177963	486048	0.36614285	355162	664011	0.53487367	0.3137277	0
Perdana Bangun Pusaka	20892	45337	0.46081567	58719	66230	0.88659218	0.67978797	0
Steady Safe	-63919	22140	-2.887037	15481	158300	0.09779533	-6.2302469	0
Sumalindo Lestari Jaya	413861	1079649	0.38332921	703992	1520603	0.46296897	0.26031678	0
Tigaraksa Satria	263146	797399	0.33000543	2872017	1067119	2.69137463	3.2468142	1
Tirta Mahakam Resources	197807	372310	0.5312965	703136	570117	1.23331877	1.63474326	0
Wicaksana Overseas International	116279	162853	0.71401202	586547	279132	2.10132482	0.6925488	0

2007

NAMA PERUSAHAAN	Z1(working capital/total asset)				Z2 (retained earnings/total asset)			Z3 (earnings before interest and taxes/total asset)		
	MODAL KERJA		TOTAL ASET	HASIL	LYD	TOTAL ASET	HASIL	EBIT	TOTAL ASET	HASIL
	Current Assets	Current Liability								
Apac Citra Centertex	675912	1135443	2335428	-0.196765218	-623689	2335428	-0.267055546	-82683	2335428	-0.035403789
Argo Pantes	409479	731247	1866001	-0.172437207	1848893	1866001	0.990831731	-120587	1866001	-0.064623224
Asiaplast Industries	97930	114471	295234	-0.056026745	-4064	295234	-0.013765352	-6571	295234	-0.022256922
Barito Pasific	4813153	2379186	16912119	0.143918512	-356796	16912119	-0.021097061	48051	16912119	0.002841217
Century Textile Industry	183032	177080	424739	0.014013312	68475	424739	0.161216653	-37903	424739	-0.089238332
Duta Pertiwi Nusantara	110412	26741	156052	0.536173839	26379	156052	0.169039807	1737	156052	0.011130905
Inter Delta	18414	51019	24287	-1.342487751	-50390	24287	-2.074772512	136	24287	0.005599704
Jakarta Kyoei Steel Works	146127	65086	290140	0.279316882	-468488	290140	-1.614696353	-32209	290140	-0.111011925
Kedaung Indah Can	44495	7096	80262	0.465961476	-9462	80262	-0.117888914	-5214	80262	-0.064962249
Mulia Industrindo	1435664	7857830	3822944	-1.679900621	-5019603	3822944	-1.31302028	-1031985	3822944	-0.2699451
Panasia Filamen Inti	209171	182420	606248	0.044125506	-180734	606248	-0.298118922	-80261	606248	-0.132389715
Perdana Bangun Pusaka	33802	36052	62924	-0.035757422	-26665	62924	-0.423765177	-909	62924	-0.014445998
Steady Safe	11243	164592	209422	-0.732248761	759531	209422	3.626796612	-12711	209422	-0.060695629
Sumalindo Lestari Jaya	544831	474088	1895845	0.037314759	-941529	1895845	-0.496627625	31668	1895845	0.016703897
Tigaraksa Satria	1206290	926169	1348755	0.207688572	193151	1348755	0.143206883	75723	1348755	0.056142887
Tirta Mahakam Resources	367369	197402	553388	0.307138933	55884	553388	0.100985204	2081	553388	0.003760472
Wicaksana Overseas International	71101	71041	242766	0.000247152	-558996	242766	-2.302612392	-24609	242766	-0.10136922

NAMA PERUSAHAAN	Z4 (book value of equity/book value of debt)			Z5 (sales/total asset)			Z SCORE	
	NILAI PASAR EKUITAS	NILAI BUKU HUTANG	HASIL	PENJUALAN	TOTAL ASET	HASIL		
	Apac Citra Centertex	146028	1895641	0.077033573	2595364	2335428		
Argo Pantes	300970	1565031	0.19230929	1045370	186001	5.620238601	6.231333125	1
Asiaplast Industries	130304	164930	0.790056388	192974	295234	0.653630679	0.862792751	0
Barito Pasific	9319827	5347552	1.742821201	336850	16912119	0.01991767	0.845441142	0
Century Textile Industry	92984	331755	0.280279122	268182	424739	0.631404227	0.621546051	0
Duta Pertiwi Nusantara	109255	41029	2.662872602	100743	156052	0.64557327	2.329449773	1
Inter Delta	-33532	57819	-0.579947768	81333	24287	3.348828591	0.340036258	0
Jakarta Kyoei Steel Works	-388604	678473	-0.57276266	131285	290140	0.452488454	-1.344865301	0
Kedaung Indah Can	62838	17424	3.606404959	64064	80262	0.798185941	2.340501413	1
Mulia Industrindo	-4203303	8026247	-0.523694698	2775877	3822944	0.726109773	-2.686082115	0
Panasia Filamen Inti	121866	484382	0.251590687	388569	606248	0.640940671	0.105074084	0
Perdana Bangun Pusaka	19416	43508	0.446262756	53771	62924	0.854538809	0.599367536	0
Steady Safe	-78871	287502	-0.274332005	30167	209422	0.144048858	2.484757877	1
Sumalindo Lestari Jaya	579937	1277047	0.454123458	1073890	1895845	0.566443987	0.400644098	0
Tigaraksa Satria	294056	1048454	0.280466287	3576415	1348755	2.651641699	3.212645729	1
Tirta Mahakam Resources	198595	354793	0.559748924	772316	553388	1.395613927	1.948080717	0
Wicaksana Overseas International	89625	153142	0.585241149	528988	242766	2.17900365	0.093186736	0

2008

NAMA PERUSAHAAN	Z1 (working capital/total asset)			Z2 (retained earnings/total asset)			Z3 (earnings before interest and taxes/total asset)			Z4 (book value of equity/book value of debt)			
	MODAL KERJA		TOTAL ASET	HASIL	LYD	TOTAL ASET	HASIL	EBIT	TOTAL ASET	HASIL	NILAI PASAR EKUITAS	NILAI BUKU HUTANG	HASIL
	Current Assets	Current Liability											
Apac Citra Centertex	611844	1336375	2176057	-0.3329559	-760141	2176057	-0.3493204	-462967	2176057	-0.212755	9575	2070737	0.00462396
Argo Pantes	325336	694512	1724241	-0.2141093	-2037395	1724241	-1.1816185	-272242	1724241	-0.1578909	112468	1611773	0.06977906
Asiaplast Industries	80284	119806	276083	-0.1431526	-8886	276083	-0.032186	-1936	276083	-0.0070124	125482	150600	0.83321381
Barito Pasific	5129286	2324998	17243721	0.16262662	-6063688	17243721	-0.3516461	-4520504	17243721	-0.2621536	6824991	8309297	0.82136804
Century Textile Industry	193491	244838	423804	-0.1211574	-8747	423804	-0.0206393	77703	423804	0.18334655	1311	422493	0.00310301
Duta Pertiwi Nusantara	88417	19534	142627	0.48295905	17712	142627	0.12418406	-11007	142627	-0.0771733	100588	33938	2.9638753
Inter Delta	32506	66291	37669	-0.8968913	-53095	37669	-1.4095145	-3346	37669	-0.0888264	-36236	73905	-0.4903051
Jakarta Kyoei Steel Works	150710	67265	300345	0.27783049	-498365	300345	-1.6593085	-42025	300345	-0.1399224	-418519	718864	-0.582195
Kedaung Indah Can	55264	8859	86218	0.53822868	-6404	86218	-0.0742768	6721	86218	0.07795356	65896	20322	3.24259423
Mulia Industrindo	1675113	8482018	3773018	-1.8041009	-5778324	3773018	-1.5314859	-580697	3773018	-0.1539078	-4962024	8695042	-0.5706728
Panasia Filamen Inti	195901	223415	581842	-0.0472878	-326598	581842	-0.5613173	-145864	581842	-0.2506935	-23998	605840	-0.0396111
Perdana Bangun Pusaka	26119	29201	53558	-0.0575451	-29473	53558	-0.5503006	-2166	53558	-0.0404421	16608	36950	0.44947226
Steady Safe	5943	95669	131344	-0.6831374	-729075	131344	-5.5508817	10724	131344	0.08164819	-48415	179146	-0.2702544
Sumalindo Lestari Jaya	463236	897999	2169945	-0.2003567	1204072	2169945	0.55488595	-327625	2169945	-0.1509831	324951	1795919	0.18093856
Tigaraksa Satria	1379115	990510	1525749	0.25469786	277947	1525749	0.18217086	144381	1525749	0.09462959	378852	1135919	0.33352026
Tirta Mahakam Resources	371581	365343	567228	0.01099734	-11851	567228	-0.0208928	-67235	567228	-0.1185326	130860	436368	0.2998845
Wicaksana Overseas International	64365	71554	227557	-0.0315921	-584011	227557	-2.5664383	-23229	227557	-0.1020799	64610	162948	0.39650686

NAMA PERUSAHAAN	Z5			Z SCORE	
	PENJUALAN	TOTAL ASET	HASIL		
Apac Citra Centertex	1908002	2176057	0.87681619	-0.3280605	0
Argo Pantes	1091775	1724241	0.63319223	-1.0155849	0
Asiaplast Industries	300785	276083	1.08947672	1.28468913	0
Barito Pasific	18322898	17243721	1.06258377	0.40018641	0
Century Textile Industry	369654	423804	0.87222867	1.33653662	0
Duta Pertiwi Nusantara	1062378	142627	0.79001872	2.24830729	1
Inter Delta	83046	37669	2.20465104	-0.1566566	0
Jakarta Kyoei Steel Works	190056	300345	0.63279562	-1.298762	0
Kedaung Indah Can	93194	86218	1.08092278	3.00384423	1
Mulia Industrindo	3346702	3773018	0.88700955	-2.4646977	0
Panasia Filamen Inti	327826	581842	0.56342959	-0.7577353	0
Perdana Bangun Pusaka	50853	53558	0.94958736	0.48859025	0
Steady Safe	49384	131344	0.37598977	-4.8258682	0
Sumalindo Lestari Jaya	1097078	2169945	0.50558286	0.45277601	0
Tigaraksa Satria	4353189	1525749	2.8531495	3.62337153	1
Tirta Mahakam Resources	647297	567228	1.14116017	0.88617336	0
Wicaksana Overseas International	518288	227557	2.27761835	-0.1432849	0

2009

NAMA PERUSAHAAN	Z1 (working capital/total asset)				Z2 (retained earnings/total asset)			Z3 (earnings before interest and taxes/total asset)			Z4 (book value of equity/book value of debt)		
	MODAL KERJA		TOTAL ASET	HASIL	LYD	TOTAL ASET	HASIL	Ebit	TOTAL ASET	HASIL	NILAI PASAR EKUITAS	NILAI BUKU HUTANG	HASIL
	current assets	current liability											
Apac Citra Centertex	399632	974078	1803398	-0.3185353	-746955	1803398	-0.4141931	-23332	1803398	-0.0129378	22762	1720950	0.01322642
Argo Pantes	176894	284959	1461056	-0.0739636	-832602	1461056	-0.5698632	-97883	1461056	-0.0669947	36723	1424333452	2.5783E-05
Asiaplast Industries	114635	81772	302381	0.10868077	21257	302381	0.07029873	45815	302381	0.15151415	155625	146756	1.06043364
Barito Pasific	6093493	2841484	16570259	0.19625577	6434336	16570259	-0.3883063	1146416	16570259	0.06918516	6454343	7782038	0.82938981
Century Textile Industry	110622	174847	358537	-0.1791307	-142063	358537	-0.3962297	-49161	358537	-0.1371156	31737	326800	0.09711444
Duta Pertiwi Nusantara	86912	6365	142551	0.56503988	24942	142551	0.17496896	9834	142551	0.06898584	107818	27503	3.92022688
Inter Delta	31064	63655	35069	-0.9293393	-53833	35069	-1.5350595	-590	35069	-0.016824	-36975	72044	-0.513228
Jakarta Kyoei Steel Works	120888	21770	270967	0.36579362	-491644	270967	-1.8144054	1504	270967	0.00555049	-411798	682764	-0.6031337
Kedaung Indah Can	53830	9730	84277	0.52327444	-11619	84277	-0.1378668	-3936	84277	-0.0467031	60681	23596	2.57166469
Mulia Industrindo	1417860	6544975	3238593	-1.5831304	4336304	3238593	-1.3389469	14363634	3238593	4.43514637	-3520004	6758596	-0.5208188
Panasia Filamen Inti	110633	165831	463842	-0.1190017	-340254	463842	-0.7335558	-13656	463842	-0.0294411	-37654	501226	-0.0751238
Perdana Bangun Pusaka	66675	63153	93117	0.03782338	-23990	93117	#REF!	6971	93117	0.07486281	22091	70896	0.31159727
Steady Safe	5463	120367	116213	-0.9887362	-774931	116213	-6.6681955	-27730	116213	-0.2386136	-72720	187805	-0.3872101
Sumalindo Lestari Jaya	467966	924678	2009536	-0.2272724	1307886	2009536	-0.6508398	-82491	2009536	-0.0410498	221136	1735463	0.1274219
Tigaraksa Satria	1317469	892309	1466078	0.28999821	293821	1466078	0.20041294	71821	1466078	0.04898853	391704	1067719	0.36686057
Tirta Mahakam Resources	439155	249577	627828	0.3019585	552	627828	0.00087922	15757	627828	0.02509764	143263	484605	0.2956284
Wicaksana Overseas International	66569	77916	218436	-0.0519466	-657515	218436	-3.0101036	7720	218436	0.03534216	72886	145570	0.50069382

NAMA PERUSAHAAN	Z5 (sales/total asset)			Z SCORE	
	PENJUALAN	TOTAL ASET	HASIL		
Apac Citra Centertex	1487923	1803398	0.82506635	0.19837896	0
Argo Pantex	754957	1461056	0.5167201	-0.2435474	0
Asiaplast Industries	284538	302381	0.94099166	1.99461147	0
Barito Pasific	14393318	16570259	0.8686236	1.23152404	0
Century Textile Industry	27321057	358537	76.2014994	75.189125	0
Duta Pertiwi Nusantara	93286	142551	0.65440439	3.07198633	1
Inter Delta	79053	35069	2.25421312	-0.0261014	0
Jakarta Kyoei Steel Works	205653	270967	0.75895958	-0.8021455	0
Kedaung Indah Can	83010	84277	0.98496624	2.17268104	1
Mulia Industrindo	164691	3238593	0.05085264	11.3066627	1
Panasia Filamen Inti	247055	463842	0.53262749	-0.3179152	0
Perdana Bangun Pusaka	51950	93117	0.55790028	0.72220231	0
Steady Safe	52225	116213	0.44939034	-6.9924358	0
Sumalindo Lestari Jaya	667299	2009536	0.33206621	-0.4744106	0
Tigaraksa Satria	4788473	1466078	3.26617888	3.94902494	1
Tirta Mahakam Resources	621710	627828	0.99025529	1.40768975	0
Wicaksana Overseas International	512321	218436	2.34540552	-0.0072621	0

2010

NAMA PERUSAHAAN	Z1 (working capital/total asset)			Z2 (retained earnings/total asset)			Z3 (earnings before interest and taxes/total asset)			Z4 (book value of equity/book value of debt)			
	MODAL KERJA		TOTAL ASET	HASIL	LYD	TOTAL ASET	HASIL	EBIT	TOTAL ASET	HASIL	NILAI PASAR EKUITAS	NILAI BUKU HUTANG	HASIL
	Current Assets	Current Liability											
apac citra centertex	386754	891433	1882934	-0.268028	-707066	1882934	-0.3755129	-185825	1882934	-0.0986891	62651	1695512	0.03695108
Argo pantes	197514	324297	1428234	-0.0887691	-657420	1428234	-0.4603027	58205	1428234	0.04075313	211904	1216330	0.17421588
Asiaplast Industries	158158	84930	334951	0.21862302	45916	334951	0.13708274	32857	334951	0.09809495	229460	105491	2.17516186
Barito Pasific	5915459	4104417	16015188	0.11308278	-7069628	16015188	-0.4414327	131950	16015188	0.00823905	5859051	8145729	0.7192789
Century Textile Industry	104118	148338	315315	-0.1402407	-146390	315315	-0.4642659	-10505	315315	-0.0333159	19848	295468	0.06717479
Duta Pertiwi Nusantara	117483	24128	175682	0.53138625	37951	175682	0.21602099	17479	175682	0.09949226	120826	48342	2.49940011
Inter Delta	38267	23806	42587	0.33956372	-51837	42587	-1.2172024	2388	42587	0.05607345	9115	33471	0.2723253
Jakarta Kyoei Steel works	119950	9170	289987	0.38201712	-460063	289987	-1.5864953	2079	289987	0.00716929	-380217	670205	-0.5673145
Kedaung Indah Can	54204	7389	85942	0.54472784	-8359	85942	-0.0972633	4327	85942	0.05034791	63941	22001	2.90627699
Mulia industrindo	1181447	756066	4532300	0.09385544	-1301522	4532300	-0.2871659	356589	4532300	0.07867727	-485221	5017521	-0.0967053
Panasia Filamen Inti	17954	58647	352371	-0.1154834	-431220	352371	-1.223767	-90966	352371	-0.258154	-128620	480991	-0.2674063
Perdana Bangun Pusaka	58706	52417	84841	0.0741269	-22612	84841	-0.2665221	2747	84841	0.03237821	23468	61274	0.38300095
steady safe	5114	-10466	86631	0.17984324	-771665	86631	-8.9074927	9324	86631	0.10762891	-69454	155767	-0.4458839
Sumalindo Lestari Jaya	381203	979524	1955535	-0.3059628	-1296812	1955535	-0.6631495	-36917	1955535	-0.0188782	355812	1599714	0.22242226
tigaraksa satria	1578972	188907	1741975	0.79798218	360503	1741975	0.20695073	144211	1741975	0.08278592	458386	1275438	0.35939497
Tirta Mahakam Resources	383190	324220	577182	0.10216881	-9353	577182	-0.0162046	-11144	577182	-0.0193076	133358	443824	0.30047496
wicaksana overseas international	108830	88460	213288	0.09550467	-655883	213288	-3.075105	-289	213288	-0.001355	74498	138790	0.53676778

NAMA PERUSAHAAN	Z5			Z SCORE	
	PENJUALAN	TOTAL ASET	HASIL		
Apac Citra Centertex	1723962	1882934	0.91557272	0.10225976	0
Argo Pantes	664257	1428234	0.46508975	0.1979982	0
Asiaplast Industries	283739	334951	0.84710599	2.34032378	1
Barito Pasific	16965228	16015188	1.05932119	1.08016658	0
Century Textile Industry	27739900	315315	0.76244073	0.17929581	0
Duta Pertiwi Nusantara	97283	175682	-0.55374483	2.48131415	1
Inter Delta	81432	42587	1.91213281	1.37653764	0
Jakarta Kyoei Steel Works	181158	289987	0.62471076	-0.7052263	0
Kedaung Indah Can	80789	85942	0.94005259	2.62080154	1
Mulia Industrindo	3380766	4532300	0.74592723	0.76458078	0
Panasia Filamen Inti	27204	352371	-0.07720272	-1.9897209	0
Perdana Bangun Pusaka	77888	84841	0.9180467	0.9978788	0
Steady Safe	43911	86631	0.50687398	-7.003209	0
Sumalindo Lestari Jaya	592237	1955535	0.30285165	-0.4619593	0
Tigaraksa Satria	5561513	1741975	3.192648	4.3474526	1
Tirta Mahakam Resources	617040	577182	1.06905621	1.19222109	0
Wicaksana Overseas International	430091	213288	2.01648006	-0.3854853	0

2011

NAMA PERUSAHAAN	Z1 (working capital/total asset)				Z2 (retained earnings/total asset)			Z3 (earnings before interest and taxes/total asset)			Z4 (book value of equity/book value of debt)		
	MODAL KERJA		TOTAL ASET	HASIL	LYD	total aset	hasil	EBIT	TOTAL ASET	hasil	NP EKUITAS	NB HUTANG	HASIL
	current assets	current liability											
apac citra centertex	454482	978511	1848394	-0.283505	-1160758	1848394	-0.6279819	-82869	1848394	-0.044833	63788	1784606	0.03574346
Argo pantes	298332	290767	1452870	0.00520694	-808974	1452870	-0.556811	-98321	1452870	-0.0676736	103442	1349448	0.07665505
Asiaplast Industries	138856	98985	333352	0.1196063	37839	333352	0.11351064	16340	333352	0.04901726	221382	111969	1.97717225
Barito Pasific	6956	3496	18843	0.18362257	25119	18843	1.33306798	-518	18843	-0.0274903	9628	9214	1.04493163
Century Textile Industry	15058	14202	36524	0.02343664	-12591	36524	-0.3447322	38749	36524	1.06091885	5898	30625	0.19258776
Duta Pertiwi Nusantara	115051	22170	172322	0.53899676	38220	172322	0.22179408	-7519	172322	-0.0436334	131169	41153	3.18734965
Inter Delta	51375	30499	57331	0.3641311	-45556	57331	-0.7946137	8713	57331	0.15197712	15392	41938	0.36701798
Jakarta Kyoei Steel works	110983	8983	287131	0.35523855	-462616	287131	-1.611167	-2651	287131	-0.0092327	-382770	669902	-0.5713821
Kedaung Indah Can	56090	7726	87419	0.55324357	-8002	87419	-0.0915362	581	87419	0.00664615	64297	23121	2.78089183
Mulia industrindo	1342	869	6119	0.07730021	2799	6119	0.45742768	-17914	6119	-2.9276025	872	5246	0.16622188
Panasia Filamen Inti	49133	296050	296050	-0.8340382	-488582	296050	-1.6503361	67256	296050	0.22717784	-185891	482302	-0.3854245
Perdana Bangun Pusaka	50130	37903	75295	0.16238794	-19535	75295	-0.2594462	4219	75295	0.05603294	26545	48750	0.54451282
steady safe	5147	88547	60506	-1.3783757	-780532	60506	-12.900076	-6798	60506	-0.1123525	-77536	138042	-0.5616841
Sumalindo Lestari Jaya	312597	1467638	1695019	-0.6814325	-1611743	1695019	-0.9508702	-306357	1695019	-0.1807396	40970	1654048	0.02476954
tigaraksa satria	1815113	1272356	2018488	0.26889285	416892	2018488	0.20653677	149072	2018488	0.0738533	523538	1494949	0.35020459
Tirta Mahakam Resources	503093	348155	690932	0.22424493	-5200	690932	-0.0075261	2474	690932	0.00358067	137509	553422	0.24847043
wicaksana overseas international	63007	58591	189755	0.02327211	-642883	189755	-3.3879634	1841	189755	0.00970198	87495	102259	0.85562151

NAMA PERUSAHAAN	Z5			Z SCORE	
	PENJUALAN	TOTAL ASET	HASIL		
apac citra centertex	1957305	1848394	1.05892196	0.1803910	0
Argo pantes	848307	1452870	0.58388362	-0.0782705	0
Asiaplast Industries	308433	333352	0.92524719	2.0910717	1
Barito Pasific	9354195	18843	0.49641777	-2.1456426	1
Century Textile Industry	40698	36524	1.11428102	4.2047223	1
Duta Pertiwi Nusantara	121168	172322	0.70314876	2.4851689	1
Inter Delta	110055	57331	1.91964208	2.1087328	1
Jakarta Kyoei Steel works	142107	287131	0.49492044	-0.9281899	0
Kedaung Indah Can	87517	87419	1.00112104	2.5044160	1
Mulia industrindo	3883572	6119	0.63458081	-7.9377202	0
Panasia Filamen Inti	88083	296050	0.29752744	-1.7434667	0
Perdana Bangun Pusaka	67330	75295	0.89421608	1.1848936	0
steady safe	38383	60506	0.63436684	-12.2148502	0
Sumalindo Lestari Jaya	408728	1695019	0.24113476	-1.6301498	0
tigaraksa satria	6472677	2018488	3.2066958	3.9501399	1
Tirta Mahakam Resources	575547	690932	0.83300093	1.1010235	0
wicaksana overseas international	400150	189755	2.10877184	-0.4503345	0

Debt Default

Nama Perusahaan	Debt Default					
	2006	2007	2008	2009	2010	2011
Apac Citra Centertex	0	0	0	0	1	1
Argo Pantes	1	1	0	1	1	0
Asiaplast Industries	0	1	0	0	1	1
Barito Pasific	1	1	0	1	1	0
Century Textile Industry	0	0	0	0	1	1
Duta Pertiwi Nusantara	0	0	0	0	0	0
Inter Delta	0	0	0	1	0	1
Jakarta Kyoei Steel Works	0	0	0	0	1	1
Kedaung Indah Can	1	0	0	1	1	1
Mulia Industrindo	1	0	1	1	1	0
Panasia Filamen Inti	0	0	0	1	1	1
Perdana Bangun Pusaka	0	0	0	0	0	0
Steady Safe	1	1	1	0	0	1
Sumalindo Lestari Jaya	1	1	1	1	1	1
Tigaraksa Satria	0	0	0	0	0	1
Tirta Mahakam Resources	0	0	0	0	0	0
Wicaksana Overseas International	1	0	1	1	1	1

Big Four = 1

Non Big Four= 0

Kualitas Audit

Nama Perusahaan	Nilai					
	2006	2007	2008	2009	2010	2011
Apac Citra Centertex	0	0	0	0	0	0
Argo Pantes	0	0	0	0	0	0
Asiaplast Industries	0	0	0	0	0	0
Barito Pasific	0	0	0	0	0	0
Century Textile Industry	1	1	1	1	1	1
Duta Pertiwi Nusantara	0	0	0	0	0	0
Inter Delta	0	0	0	0	0	0
Jakarta Kyoei Steel Works	0	0	0	0	0	0
Kedaung Indah Can	0	0	0	0	0	0
Mulia Industrindo	0	0	0	0	0	0
Panasia Filamen Inti	0	0	0	0	0	0
Perdana Bangun Pusaka	1	1	1	1	0	0
Steady Safe	0	0	0	0	0	0
Sumalindo Lestari Jaya	1	1	1	1	0	0
Tigaraksa Satria	1	1	1	0	0	0
Tirta Mahakam Resources	0	0	0	0	0	0
Wicaksana Overseas International	1	0	1	1	0	1

Big Four = 1

Non Big Four = 0

Opini Audit Tahun Sebelumnya

NAMA PERUSAHAAN	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Apac Citra Centertex	0	0	1	0	1	1
Argo Pantes	1	0	0	1	1	0
Asiaplast Industries	0	0	0	0	0	0
Barito Pasific	1	0	1	1	0	0
Century Textile Industry	0	0	0	0	0	0
Duta Pertiwi Nusantara	1	0	0	0	0	0
Inter Delta	0	0	0	1	1	0
Jakarta Kyoei Steel Works	1	1	0	1	1	1
Kedaung Indah Can	0	0	0	0	0	0
Mulia Industrindo	1	1	0	0	0	1
Panasia Filamen Inti	0	0	0	1	1	1
Perdana Bangun Pusaka	1	1	1	1	1	1
Steady Safe	0	0	0	0	0	0
Sumalindo Lestari Jaya	0	0	0	1	1	1
Tigaraksa Satria	0	0	0	0	0	0
Tirta Mahakam Resources	0	0	0	0	0	0
Wicaksana Overseas International	1	1	0	1	1	1

Non going concern = 0

Going concern = 1

Ukuran Perusahaan

NAMA PERUSAHAAN	2006		2007		2008		2009		2010		2011	
	TOT ASET	LN ASET	TOT ASET	LN ASET	TOT ASET	LN ASET	TOT ASET	LN ASET	TOT ASET	LN ASET	TOT ASET	LN ASET
apac citra centertex	2234513	14.619534	2335428	14.663706	2176057	14.593025	1803398	14.405183	1882934	14.448342	1848394	14.429828
Argo pantes	1960252	14.488584	1866001	14.439308	1724241	14.360298	1461056	14.19467	1428234	14.171949	1452870	14.189051
Asiaplast Industries	267424	12.496591	295234	12.595524	276083	12.528457	302381	12.619443	334951	12.72174	333352	12.716954
Barito Pasific	1739140	14.368901	16912119	16.643541	17243721	16.662959	16570259	16.62312	16015188	16.589048	18843	9.8438968
Century Textile Industry	336618	12.726704	424739	12.95923	423804	12.957026	358537	12.789787	315315	12.661327	36524	10.505725
Duta Pertiwi Nusantara	146045	11.89167	156052	11.957945	142627	11.867988	142551	11.867455	175682	12.076431	172322	12.05712
Inter Delta	28270	10.249556	24287	10.097697	37669	10.536593	35069	10.465073	42587	10.659304	57331	10.956597
Jakarta Kyoei Steel works	263943	12.483488	290140	12.578119	300345	12.612687	270967	12.509752	289987	12.577591	287131	12.567694
Kedaung Indah Can	140214	11.850925	80262	11.293052	86218	11.364634	84277	11.341864	85942	11.361428	87419	11.378468
Keramika Indonesia Asosiasi	795688	13.586962	801564	13.59432	830751	13.630085	1320516	14.093533	1266122	14.051469	2049632	14.533171
Mulia industrindo	3780131	15.145269	3822944	15.156531	3773018	15.143386	3238593	14.99065	4532300	15.32674	6119	8.719154
Panasia Filamen Inti	664011	13.406054	606248	13.315044	581842	13.273954	463842	13.047299	352371	12.77244	296050	12.598284
Perdana Bangun Pusaka	66230	11.100889	62924	11.049683	53558	10.88852	93117	11.441612	84841	11.348534	75295	11.229169
steady safe	158300	11.972247	209422	12.252107	131344	11.785575	116213	11.66318	86631	11.369413	60506	11.010498
tigaraksa satria	1067119	13.880473	1348755	14.114693	1525749	14.237996	1466078	14.198101	1741975	14.37053	2018488	14.517859
Tirta Mahakam Resources	570117	13.253597	553388	13.223815	567228	13.248517	627828	13.350022	577182	13.265913	690932	13.445797
wicaksana overseas international	279132	12.53944	242766	12.399853	227557	12.335156	218436	12.294248	213288	12.270399	189755	12.153489

Audit Lag

Nama Perusahaan	2006			2007			2008			2009			2010			2011		
	tgl opini	bula n	audi t lag	tgl opini	bulan	audit lag	tgl opini	bulan	audit lag	tgl opini	bulan	audit lag	tgl opini	bulan	audit lag	tgl opini	bulan	audit lag
apac citra centertex	28	3	88	19	3	79	26	3	86	21	4	111	24	3	84	28	3	88
Argo pantes	22	3	82	23	4	113	19	3	79	30	3	90	15	3	75	16	3	76
Asiaplast Industries	29	3	89	27	3	87	25	1	25	18	3	78	23	3	83	22	3	82
Barito Pasific	28	2	58	19	3	79	20	3	80	22	3	82	23	3	83	21	3	81
Century Textile Industry	28	6	178	27	3	87	27	3	87	6	4	96	30	3	90	29	3	89
Duta Pertiwi Nusantara	16	3	76	24	3	84	31	3	91	25	3	85	25	3	85	19	4	109
Inter Delta	23	3	83	25	3	85	7	3	67	25	3	85	7	3	67	15	3	75
Jakarta Kyoei Steel works	21	3	81	14	3	74	26	3	86	31	3	91	24	3	84	30	3	90
Kedaung Indah Can	2	3	62	15	3	75	3	3	63	3	3	63	7	3	67	7	3	67
Mulia industrindo	28	3	88	17	3	77	16	3	76	15	3	75	25	3	85	26	3	86
Panasia Filamen Inti	29	3	89	26	3	86	30	3	90	24	3	84	24	3	84	16	4	106
Perdana Bangun Pusaka	26	3	86	25	1	25	30	3	90	18	3	78	10	3	70	16	3	76
steady safe	27	3	87	27	3	87	22	3	82	30	3	90	29	3	89	18	4	108
Sumalindo Lestari Jaya	23	3	83	17	3	77	16	2	46	10	3	70	15	4	105	16	4	106
tigaraksa satria	22	3	82	25	3	85	27	3	87	29	3	89	23	3	83	9	3	69
Tirta Mahakam Resources	25	3	85	25	3	85	25	3	85	24	3	84	21	3	81	22	3	82
wicaksana overseas international	26	3	86	26	3	86	27	3	87	26	3	86	28	3	88	28	3	88

Pertumbuhan Perusahaan

Nama Perusahaan	2006			2007			2008			2009			2010			2011		
	penj T	penj T-1	hasil	penj T	penj T-1	hasil	penj T	penj T-1	hasil	penj T	penj T-1	hasil	penj T	penj T-1	hasil	penj T	penj T-1	hasil
apac citra centertex	2216604	2303026	-0.0375254	2595364	2216604	0.170874	1908002	2595364	0.2648422	1487923	1908002	-0.220167	1723962	1487923	0.158637	1957305	1723962	0.13535275
Argo pantes	928330	932535	-0.0045092	1045369	928330	0.1260748	1091775	1045369	0.044392	754957	1091775	-0.308505	664257	754957	0.120139	848307	664257	0.27707649
Asiaplast Industries	161450	264849	-0.3904074	192973	161450	0.1952493	300785	192973	0.5586896	284538	300785	0.0540153	283739	284538	0.002808	308433	283739	0.08703069
Barito Pasific	451028	818030	-0.4486412	336850	451028	0.2531506	18322898	336850	53.394829	14393318	1.8E+07	0.2144628	16965228	14393318	0.178688	9354195	16965228	-0.4486254
Century Textile Industry	307486	265760	0.15700632	268182	307486	0.1278237	369654	268182	0.3783699	27321057	369654	72.90981	27739900	27321057	0.01533	40698	27739900	-0.9985329
Duta Pertiwi Nusantara	84661	79129	0.06991116	1274545	84661	14.054689	1062378	1274545	0.1664649	93286	1062378	0.9121913	97283	93286	0.042847	121168	97283	0.2455208
Inter Delta	80742	80461	0.00349238	81332	80742	0.0073072	83046	81332	0.0210741	79053	83046	0.0480818	81432	79053	0.030094	110055	81432	0.35149573
Jakarta Kyoei Steel works	125853	110184	0.14220758	131285	125853	0.0431615	190056	131285	0.4476597	205653	190056	0.0820653	181158	205653	0.119108	142107	181158	-0.2155632
Kedaung Indah Can	75091	93143	-0.1938095	64063	75091	0.1468618	93194	64063	0.4547243	83010	93194	0.1092774	80789	83010	0.026756	87517	80789	0.08327866
Mulia industrindo	2464572	2718511	-0.0934111	2775877	2464572	0.126312	3346702	2775877	0.2056377	164691	3346702	0.9507901	3380766	164691	19.52793	3883572	3380766	0.14872547
Panasia Filamen Inti	355162	438776	-0.1905619	388569	355162	0.0940613	327826	388569	0.1563249	247055	327826	0.2463838	27204	247055	0.889887	88083	27204	2.23786943
Perdana Bangun Pusaka	58719	61921	-0.0517111	53771	58719	0.0842657	50853	53771	0.0542672	51950	50853	0.021572	77888	51950	0.499288	67330	77888	-0.1355536
steady safe	15481	27262	-0.43214	30166	15481	0.9485821	49384	30166	0.6370749	52225	49384	0.0575288	43911	52225	0.159196	38383	43911	-0.125891
Sumalindo Lestari Jaya	703992	829103	-0.1508992	1073890	703992	0.5254293	1097078	1073890	0.0215925	667299	1097078	0.3917488	592237	667299	0.112486	408728	592237	-0.3098574
tigaraksa satria	2872017	2515588	0.14168815	3576414	2872017	0.2452621	4353189	3576414	0.2171938	4788473	4353189	0.099992	5561513	4788473	0.161438	6472677	5561513	0.16383383
Tirta Mahakam Resources	703136	928141	-0.2424255	772315	703136	0.0983864	647297	772315	0.1618744	621710	647297	-0.039529	617040	621710	0.007512	575547	617040	-0.0672452
wicaksana overseas international	586547	767223	-0.2354935	528988	586547	0.0981319	518288	528988	0.0202273	512321	518288	0.0115129	430091	512321	0.160505	400150	430091	-0.0696155

Kepemilikan Manajerial (dalam %)

Nama Perusahaan	2006	2007	2008	2009	2010	2011
Apac Citra Centertex	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Argo Pantes	12.78000	10.08000	10.08000	10.08000	2.40000	2.50000
Asiaplast Industries	7.69000	7.69000	15.37000	15.37000	12.30000	6.66000
Barito Pasific	0.77000	0.29000	0.42000	0.43000	0.47000	0.50000
Century Textile Industry	4.00000	4.00000	3.00000	3.00000	3.00000	3.00000
Duta Pertiwi Nusantara	2.31000	2.31000	2.31000	6.87000	7.28000	7.19000
Inter Delta	21.47000	19.81000	14.32000	14.32000	8.52000	8.52000
Jakarta Kyoei Steel Works	1.33000	1.33000	1.33000	1.33000	1.33000	1.33000
Kedaung Indah Can	4.60000	4.60000	5.00000	5.00000	4.60000	4.60000
Mulia Industrindo	0.04000	0.04000	0.04000	0.04000	0.04000	0.06000
Panasia Filamen Inti	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010
Perdana Bangun Pusaka	5.58000	5.58000	5.58000	5.58000	5.58000	5.58000
Steady Safe	0.25000	0.21000	0.25000	0.25000	0.70000	0.45000
Sumalindo Lestari Jaya	0.16000	0.11000	0.11000	0.11000	8.96000	13.78000
Tigaraksa Satria	0.23000	0.23000	0.23000	0.23000	0.30000	0.30000
Tirta Mahakam Resources	0.26000	0.26000	0.10000	0.10000	0.23000	0.23000
Wicaksana Overseas International	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100

Kepemilikan Institusional (dalam %)

NAMA PERUSAHAAN	2006	2007	2008	2009	2010	2011
Apac Citra Centertex	80.000	80.000	80.000	80.000	80.000	80.000
Argo Pantes	45.000	45.000	45.000	45.000	54.000	54.000
Asiaplast Industries	46.000	46.000	46.000	54.000	66.000	80.000
Barito Pasific	54.000	54.000	73.000	73.000	73.000	73.000
Century Textile Industry	91.000	91.000	91.000	91.000	91.000	91.000
Duta Pertiwi Nusantara	62.000	62.000	59.000	59.000	60.000	59.000
Inter Delta	1.000	1.000	12.000	12.000	27.000	27.000
Jakarta Kyoei Steel Works	59.000	59.000	59.000	59.000	59.000	59.000
Kedaung Indah Can	75.000	75.000	75.000	75.000	75.000	75.000
Mulia Industrindo	67.000	67.000	67.000	67.000	67.000	67.000
Panasia Filamen Inti	98.000	98.000	99.000	99.000	99.000	99.000
Perdana Bangun Pusaka	72.000	72.000	73.000	73.000	73.000	73.000
Steady Safe	83.000	83.000	76.000	80.000	83.000	84.000
Sumalindo Lestari Jaya	61.000	52.000	52.000	52.000	62.000	67.000
Tigaraksa Satria	93.000	93.000	93.000	93.000	93.000	93.000
Tirta Mahakam Resources	95.000	95.000	79.330	79.330	79.330	79.330
Wicaksana Overseas International	88.000	88.000	88.000	88.000	88.000	88.000

Opinion Shopping

	2003	2004	2005	2006	hasil 2006	2007	hasil 2007	2008	hasil 2008	2009	hasil 2009	2010	hasil 2010	2011	hasil 2011	
Apac Citra Centertex	Sonny Suryanto, SE	Tjong Eng Pin	Sonny Suryanto, SE	Sonny Suryanto, SE	0	Sonny Suryanto	0	Indrajuwana Kumala Wijaya	0	Sonny Suryanto	1	Ludovicus Sensi Lundobio	1	Satwika Arief Riyadi	1	Apac Citra Centertex
Argo Pantex	Bing Harianto, SE	Tjong Eng Pin	Hidajat Rahardjo	Hidajat Rahardjo	0	Hidajat Rahardjo	0	Acep Kusmayadi	0	Agustinus Sugiharto	1	Agustinus Sugiharto	0	Agustinus Sugiharto	0	Argo Pantex
Asiaplast Industries	Drs. Ronny Wijata Dharma	Arif jauhari	Drs. Ronny Wijata Dharma	Drs. Ronny Wijata Dharma	0	Arif jauhari	1	Arif jauhari	0	Fahmi SE	1	Fahmi SE	0	Santanu Candra	1	Asiaplast Industries
Barito Pasific	Indrajuwana Kumala Wijaya	Indrajuwana Kumala Wijaya	Drs. Ronny Wijata Dharma	Tanubrata	1	Alvin Ismanto	1	Alvin Ismanto, SE	0	Alvin Ismanto	0	Bing Harianto SE	0	Bing Harianto SE	0	Barito Pasific
Century Textile Industry	Dra. Tohana Widjaja	Dra. Tohana Widjaja	Drs. Istata Taswin	Dra. Tohana Widjaja	1	Kartika Singodimejo	1	Kartika Singodimejo	0	Kartika Singodimejo	0	Dra. Tohana Widjaja	0	Dra. Tohana Widjaja	0	Century Textile Industry
Duta Pertiwi Nusantara	Dedy Muiladi	Dedy Muiladi	Gabriella Mulayamin Kurniawan	Drs. Husnia Arvan, Ak	1	Husni Arvan	0	Drs Supandi Ak	1	Theo Kusnawara	1	Drs. Theo kusnawara	0	Gabriella Mulayamin Kurniawan	1	Duta Pertiwi Nusantara

Inter Delta	Kimam Mustika Karta	Kimam Mustika Karta	Drs. Putu Astika	Rasin Tarigan	1	Rasin Tarigan	0	Drs S Arsyad	1	S. Arsyad	0	Drs. Putu Astika	1	Drs. Salmon Sihombing	1	Inter Delta
Jakarta Kyoei Steel Works	Heliantono	Godang Parulian Panjaitan	Godang Parulian Panjaitan	Drs. Muhammad Sofwan, Ak	1	Muhammad Sofwan	0	Dr. Achmad R K	1	Achmad R. K	0	Dr. Achmad R K	0	Drs. Muhammad sofwan	0	Jakarta Kyoei Steel Works
Kedaung Indah Can	Arsono Laksmana	Didik Wahyudiyanto	Didik Wahyudiyanto	Didik Wahyudiyanto	0	Arsono Laksmana	0	Arsono Laksmana	0	Arsono Laksmana	0	Handriono CPA	0	Handriono CPA	0	Kedaung Indah Can
Mulia Industrindo	Drs. Osman Sitorus	Drs. Osman Sitorus	Bing Harianto, SE	Bing Harianto, SE	0	Alvin Ismanto	1	Alvin Ismanto, SE	0	Alvin Ismanto	0	Bing Harianto SE	0	Bing Harianto SE	0	Mulia Industrindo
Panasia Filamen Inti	Drs. Bambang Budi Tresno	Drs. Bismar sitanggang AK	Drs. Bismar sitanggang AK	Darmenta Pinem, BAP	1	Darmenta Pinem, BAP	0	Drs. Ferdinand	1	Sudarmadji Herry Sutrisno	1	Drs.TB. Aman Faturachman	1	Darmenta Pinem, BAP	1	Panasia Filamen Inti
Perdana Bangun Pusaka	Indrajuwana Kumala Wijaya	Indrajuwana Kumala Wijaya	Roy Imam Wirahardja	Roy Imam Wirahardja	0	Roy Iman Wirahardja	0	Indrajuwana Kumala Wijaya	0	Indrajuwana Komala Widjaja	0	Indrajuwana Kumala Wijaya	0	Roy Iman Wirahardja	0	Perdana Bangun Pusaka
Steady Safe	Indrajuwana Kumala Wijaya	Indrajuwana Kumala Wijaya	Acep Kusmayadi	Acep Kusmayadi	0	Rasin Tarigan	1	Arief Jauhari	1	Arief Jauhari	0	Florus Daely, MM	1	Drs. Maroeto	1	Steady Safe
Sumalindo Lestari Jaya	Drs. Adi Pranoto Leman	Drs. Adi Pranoto Leman	Drs. Adi Pranoto Leman	Benyanto Suherman	0	Benyanto Suherman	0	Benyanto Suherman	0	Peter Surja	0	Peter Surja	0	Sinarta	1	Sumalindo Lestari Jaya

Tigaraksa Satria	Drs. Imam Sarwoko	Drs. Imam Sarwoko	Drs. Imam Sarwoko	Drs. Soemarso S. Rahardjo, ME	0	Roy Iman Wirahardja	1	Drs. Imam Sarwoko	1	Rinie Winarsih	1	Indrajuwana Kumala Wijaya	1	Indrajuwana Kumala Wijaya	0	Tigaraksa Satria
Tirta Mahakam Resources	Justinus Asidharta	Junarto Djahjadi	Junarto Djahjadi	Justinus Asidharta	1	Suradi Darmawan	1	Drs. Ngurah Arya	1	Joachim Sulistyono	1	Joachim Sulistyono	0	Joachim Sulistyono	0	Tirta Mahakam Resources
Wicaksana Overseas International	Indrajuwana Kumala Wijaya	Indrajuwana Kumala Wijaya	Roy Imam Wirahardja	Roy Imam Wirahardja	0	Roy Imam Wirahardja	0	Indrajuwana Kumala Wijaya	0	Indrajuwana Komala Widjaja	0	Indrajuwana Kumala Wijaya	0	Roy Imam Wirahardja	0	Wicaksana Overseas International

Pergantian auditor = 1

Tidak pergantian auditor = 0

LAMPIRAN B : Hasil Output SPSS

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation
UK	102	7.94	8.72	16.66	12.8909	1.57132
ALAG	102	153	25	178	83.13	16.327
GROWTH	102	73.9083	-.9985	72.9098	1.564359	9.1792177
KMAN	102	21.46999	.00001	21.47000	3.4242810	4.79328251
KINST	102	98.00000	1.00000	99.00000	70.15020	20.87916546
Valid N (listwise)	102					

GCAO

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid OPINI AUDIT NONGOING CONCERN	64	62.7	62.7	62.7
OPINI AUDIT GOING CONCERN	38	37.3	37.3	100.0
Total	102	100.0	100.0	

KKP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak sehat	77	75.5	75.5	75.5
sehat	25	24.5	24.5	100.0
Total	102	100.0	100.0	

DEBT

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak debt default	56	54.9	54.9	54.9
status debt default	46	45.1	45.1	100.0
Total	102	100.0	100.0	

KA

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid non big four	81	79.4	79.4	79.4
big four	21	20.6	20.6	100.0
Total	102	100.0	100.0	

OPAU

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NGCAO	65	63.7	63.7	63.7
GCAO	37	36.3	36.3	100.0
Total	102	100.0	100.0	

OS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid TIDAK MELAKUKAN OPINON SHOPPING	62	60.8	60.8	60.8
MELAKUKAN OPINION SHOPPING	40	39.2	39.2	100.0
Total	102	100.0	100.0	

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	102	100.0
	Missing Cases	0	.0
	Total	102	100.0
Unselected Cases		0	.0
Total		102	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 AUDIT NONGOING CONCERN	0
OPINI AUDIT GOING CONCERN	1

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 1		134.704	-.510
0	2	134.701	-.521
	3	134.701	-.521

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 134.701
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed		Predicted			Percentage Correct
		GCAO			
		OPINI AUDIT NONGOING CONCERN	OPINI AUDIT GOING CONCERN		
Step 0	GCAO	OPINI AUDIT NONGOING CONCERN	64	0	100.0
		OPINI AUDIT GOING CONCERN	38	0	.0
Overall Percentage					62.7

- 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	-.521	.205	6.479	1	.011	.594

Variables not in the Equation

Step	Variables		Score	df	Sig.
0		KKP	15.667	1	.000
		DEBT	4.005	1	.045
		KA	1.215	1	.270
		OPAU	22.823	1	.000
		SIZE	1.291	1	.256
		ALAG	.010	1	.921
		GROWTH	.067	1	.796
		KMAN	.066	1	.798
		KINS	1.065	1	.302
		OS	.143	1	.705
Overall Statistics			32.482	10	.000

Omnibus Tests of Model Coefficients

Step		Chi-square	df	Sig.
Step 1	Step	37.775	10	.000
	Block	37.775	10	.000
	Model	37.775	10	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	96.926 ^a	.310	.422

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8.431	8	.393

Contingency Table for Hosmer and Lemeshow Test

	GCAO = OPINI AUDIT NONGOING CONCERN		GCAO = OPINI AUDIT GOING CONCERN		Total
	Observed	Expected	Observed	Expected	
Step 1	10	9.798	0	.202	10
2	10	9.629	0	.371	10
3	9	8.833	1	1.167	10
4	8	8.046	2	1.954	10
5	5	7.427	5	2.573	10
6	8	6.375	2	3.625	10
7	6	5.063	4	4.937	10
8	3	3.672	7	6.328	10
9	1	2.801	9	7.199	10
10	4	2.354	8	9.646	12

Classification Table^a

Observed	GCAO	OPINI AUDIT NONGOING CONCERN	Predicted		Percentage Correct
			GCAO		
			OPINI AUDIT NONGOING CONCERN	OPINI AUDIT GOING CONCERN	
Step 1	GCAO	OPINI AUDIT NONGOING CONCERN	52	12	81.3
		OPINI AUDIT GOING CONCERN	13	25	65.8
Overall Percentage					75.5

a. The cut value is .500

