



REGRESI MENENTUKAN NILAI PARAMETER**Regression**

Notes		
Output Created		08-Apr-2014 08:00:47
Comments		
Input	Data	E:\data parameter.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	311
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax	<pre> REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT tac_ta /METHOD=ENTER rev_ta ppe_ta /SAVE RESID. </pre>	
Resources	Processor Time	00:00:00.188
	Elapsed Time	00:00:00.672
	Memory Required	1732 bytes
	Additional Memory Required for Residual Plots	0 bytes
Variables Created or Modified	RES_3	Unstandardized Residual

Variables Entered/Removed ^b			
Model	Variables Entered	Variables Removed	Method
1	ppe_ta, rev_ta ^a	.	Enter
a. All requested variables entered.			
b. Dependent Variable: tac_ta			

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.146 ^a	.021	.015	.08206
a. Predictors: (Constant), ppe_ta, rev_ta				
b. Dependent Variable: tac_ta				

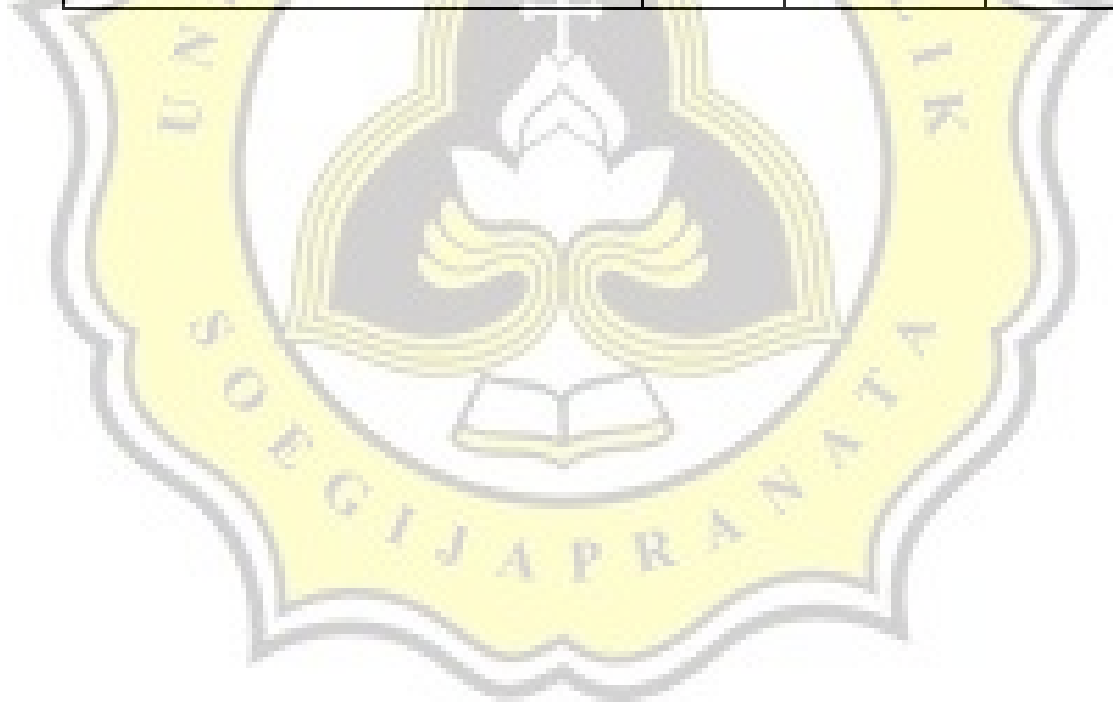
ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.045	2	.023	3.355	.036 ^a
	Residual	2.074	308	.007		
	Total	2.119	310			
a. Predictors: (Constant), ppe_ta, rev_ta						
b. Dependent Variable: tac_ta						

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.006	.010		-.644	.520		
	rev_ta	.030	.016	.110	1.944	.053	.999	1.001
	ppe_ta	-.037	.021	-.100	-1.772	.077	.999	1.001
a. Dependent Variable: tac_ta								

Coefficient Correlations ^a				
Model			ppe_ta	rev_ta
1	Correlations	ppe_ta	1.000	-.031
		rev_ta	-.031	1.000
	Covariances	ppe_ta	.000	-9.996E-6
		rev_ta	-9.996E-6	.000
a. Dependent Variable: tac_ta				

Collinearity Diagnostics ^a						
Model	Dimensi on	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	rev_ta	ppe_ta
1	1	2.128	1.000	.05	.07	.05
	2	.743	1.693	.02	.92	.04
	3	.129	4.065	.93	.01	.92
a. Dependent Variable: tac_ta						

Residuals Statistics ^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.0599	.0394	-.0168	.01207	311
Residual	-.27706	.21828	.00000	.08179	311
Std. Predicted Value	-3.570	4.654	.000	1.000	311
Std. Residual	-3.376	2.660	.000	.997	311
a. Dependent Variable: tac_ta					



1. Menghitung Kualitas Audit dengan Proksi Manajemen Laba

1.1 Menentukan Nilai Parameter

A. Uji Normalitas

Tabel 4.8

Hasil Uji Normalitas dengan Kolmogorov Smirnov Sebelum Data Normal

One-Sample Kolmogorov-Smirnov Test		
		Standardized Residual
N		335
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.99700149
Most Extreme Differences	Absolute	.146
	Positive	.146
	Negative	-.106
Kolmogorov-Smirnov Z		2.667
Asymp. Sig. (2-tailed)		.000
a. Test distribution is Normal.		

Sumber: Data Sekunder yang diolah, 2014

Tabel 4.9

Hasil Uji Normalitas Setelah Data Berdistribusi Normal

One-Sample Kolmogorov-Smirnov Test		
		Standardized Residual
N		311
Normal Parameters ^a	Mean	-.1200764
	Std. Deviation	.61903877
Most Extreme Differences	Absolute	.059
	Positive	.045
	Negative	-.059
Kolmogorov-Smirnov Z		1.042
Asymp. Sig. (2-tailed)		.227
a. Test distribution is Normal.		

Sumber: Data Sekunder yang diolah, 2014.

B. Uji Heteroskedastisitas

Tabel 4.10
Hasil Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.062	.006		9.748	.000
	rev_ta	.017	.010	.095	1.667	.097
	ppe_ta	-.008	.014	-.034	-.604	.546
a. Dependent Variable: abs_res						

Sumber: Data Sekunder yang diolah, 2014.

C. Uji Multikolonieritas

Tabel 4.11
Hasil Uji Multikolonieritas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.006	.010		-.644	.520		
	rev_ta	.030	.016	.110	1.944	.053	.999	1.001
	ppe_ta	-.037	.021	-.100	-1.772	.077	.999	1.001
a. Dependent Variable: tac_ta								

Sumber: Data Sekunder yang diolah, 2014.

D. Uji Autokorelasi

Tabel 4.12
Hasil Uji Autokorelasi dengan Durbin-Watson

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.146 ^a	.021	.015	.08206	1.864
a. Predictors: (Constant), ppe_ta, rev_ta					
b. Dependent Variable: tac_ta					

Sumber: Data Sekunder yang diolah, 2014.

REGRESI AKRUAL DISKRESIONER**Regression**

Notes		
Output Created	03-May-2014 07:54:20	
Comments		
Input	Data	E:\skripsi berna\311 data ke 281.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	281
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT DA /METHOD=ENTER KAP SIZE LEV CFO SALES_Grw LAG_LOSS /RESIDUALS DURBIN.	
Resources	Processor Time	00:00:00.265
	Elapsed Time	00:00:00.156
	Memory Required	3188 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet1] E:\skripsi berna\311 data ke 281.sav

Variables Entered/Removed ^b			
Model	Variables Entered	Variables Removed	Method
1	LAG_LOSS, KAP, SALES_Grw, LEV, CFO, SIZE ^a		Enter
a. All requested variables entered.			
b. Dependent Variable: DA			

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.216 ^a	.047	.026	.0358527	1.904
a. Predictors: (Constant), LAG_LOSS, KAP, SALES_Grw, LEV, CFO, SIZE					
b. Dependent Variable: DA					

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.017	6	.003	2.231	.040 ^a
	Residual	.352	274	.001		
	Total	.369	280			
a. Predictors: (Constant), LAG_LOSS, KAP, SALES_Grw, LEV, CFO, SIZE						
b. Dependent Variable: DA						

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.110	.041		2.647	.009		
	KAP	.010	.005	.135	1.858	.064	.661	1.513
	SIZE	-.006	.003	-.120	-1.679	.094	.686	1.457
	LEV	.009	.005	.125	2.035	.043	.919	1.088
	CFO	-.016	.021	-.051	-.768	.443	.774	1.292
	SALES_Grw	.002	.009	.016	.266	.790	.944	1.059
	LAG_LOSS	.008	.007	.072	1.159	.247	.909	1.100
a. Dependent Variable: DA								

Collinearity Diagnostics ^a										
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	KAP	SIZE	LEV	CFO	SALES_Grw	LAG_LOSS
1	1	3.931	1.000	.00	.01	.00	.02	.02	.01	.01
	2	1.104	1.887	.00	.03	.00	.04	.04	.13	.38
	3	.747	2.294	.00	.07	.00	.00	.08	.74	.04
	4	.640	2.478	.00	.10	.00	.20	.04	.03	.49
	5	.338	3.408	.00	.60	.00	.03	.63	.00	.02
	6	.238	4.062	.00	.02	.00	.69	.20	.07	.02
	7	.001	54.492	1.00	.16	1.00	.02	.00	.01	.05
a. Dependent Variable: DA										

Residuals Statistics ^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.036026	.078154	.047908	.0078395	281
Residual	-6.5734245E-2	.0959301	.0000000	.0354665	281
Std. Predicted Value	-1.516	3.858	.000	1.000	281
Std. Residual	-1.833	2.676	.000	.989	281
a. Dependent Variable: DA					

1.2 Menghitung *Discretionary accruals*

Tabel 4.13
Hasil Uji Regresi

Uji Asumsi Klasik

Model		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.006	.010		-.644	.520		
	rev_ta	.030	.016	.110	1.944	.053	.999	1.001
	ppe_ta	-.037	.021	-.100	-1.772	.077	.999	1.001
a. Dependent Variable: tac_ta								

1. Uji Normalitas

Tabel 4.14
Hasil Pengujian Normalitas Sebelum Data Berdistribusi Normal

One-Sample Kolmogorov-Smirnov Test		
		Standardized Residual
N		311
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.99027530
Most Extreme Differences	Absolute	.118
	Positive	.118
	Negative	-.084
Kolmogorov-Smirnov Z		2.084
Asymp. Sig. (2-tailed)		.000
a. Test distribution is Normal.		

Sumber : Data Sekunder yang diolah, 2014.

Tabel 4. 15
Hasil Uji Normalitas Setelah Data Berdistribusi Normal

One-Sample Kolmogorov-Smirnov Test		
		Standardized Residual
N		281
Normal Parameters ^a	Mean	-.2383734
	Std. Deviation	.67997445
Most Extreme Differences	Absolute	.080
	Positive	.080
	Negative	-.047
Kolmogorov-Smirnov Z		1.344
Asymp. Sig. (2-tailed)		.054
a. Test distribution is Normal.		

Sumber: Data Sekunder yang diolah, 2014.

2. Uji Heteroskedastisitas

Tabel 4.16
Hasil Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.008	.024		.341	.733
	KAP	.002	.003	.043	.590	.555
	SIZE	.001	.002	.048	.663	.508
	LEV	.005	.003	.108	1.740	.083
	CFO	.001	.012	.004	.055	.956
	SALES_Grw	.005	.005	.056	.920	.358
	LAG_LOSS	.007	.004	.103	1.653	.100
a. Dependent Variable: abs_res1						

Sumber: Data Sekunder yang diolah, 2014.

3. Uji Autokorelasi Uji Multikolonieritas

Tabel 4.17
Hasil Pengujian Multikolonieritas Data

Coefficients ^a									
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
		B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	.110	.041		2.647	.009			
	KAP	.010	.005	.135	1.858	.064	.661	1.513	
	SIZE	-.006	.003	-.120	-1.679	.094	.686	1.457	
	LEV	.009	.005	.125	2.035	.043	.919	1.088	
	CFO	-.016	.021	-.051	-.768	.443	.774	1.292	
	SALES_Grw	.002	.009	.016	.266	.790	.944	1.059	
	LAG_LOSS	.008	.007	.072	1.159	.247	.909	1.100	
a. Dependent Variable: DA									

Sumber: Data Sekunder yang diolah, 2014.

4. Uji Autokorelasi

Tabel 4.18
Hasil Uji Autokorelasi dengan Durbin-Watson

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.216 ^a	.047	.026	.0358527	1.904
a. Predictors: (Constant), LAG_LOSS, KAP, SALES_Grw, LEV, CFO, SIZE					
b. Dependent Variable: DA					

1.3 Uji Hipotesis Proksi Manajemen Laba

1. Uji Koefisien Determinasi (*Adjusted R²*)

Tabel 4.19
Hasil Uji Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.216 ^a	.047	.026	.0358527

a. Predictors: (Constant), LAG_LOSS, KAP, SALES_Grw, LEV, CFO, SIZE

2. Uji Signifikansi Simultan (Uji Statistik F)

Tabel 4.20
Uji Statistik F

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.017	6	.003	2.231	.040 ^a
	Residual	.352	274	.001		
	Total	.369	280			

a. Predictors: (Constant), LAG_LOSS, KAP, SALES_Grw, LEV, CFO, SIZE

b. Dependent Variable: DA

Sumber: Data Sekunder yang diolah, 2014.

3. Uji Signifikansi Parameter Individual (Uji Statistik t)

Tabel 4.21
Hasil Uji Statistik t

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Sig/2	Hasil
		B	Std. Error	Beta				
1	(Constant)	.110	.041		2.647	.009		
	KAP	.010	.005	.135	1.858	.064	.032	Ditolak
	SIZE	-.006	.003	-.120	-1.679	.094	.047	Diterima
	LEV	.009	.005	.125	2.035	.043	.0215	Diterima
	CFO	-.016	.021	-.051	-.768	.443	.2215	Ditolak
	SALES_Grw	.002	.009	.016	.266	.790	.395	Ditolak
	LAG_LOSS	.008	.007	.072	1.159	.247	.1235	Ditolak

a. Dependent Variable: DA

Sumber: Data Sekunder yang diolah, 2014.

1.4 Analisis Statistik Deskriptif Proksi Manajemen Laba

Tabel 4.1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	281	.0001	.1415	.047908	.0363225
KAP	281	0	1	.37	.485
SIZE	281	10.02	14.27	11.9993	.74300
LEV	281	.04	3.21	.5525	.49293
CFO	281	-.23	.63	.0986	.11741
SALES_Grw	281	-1.00	1.42	.1079	.24203
LAG_LOSS	281	0	1	.12	.323
Valid N (listwise)	281				

Sumber: Data Sekunder yang diolah, 2014.

Tabel 4.2

KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid nonbig	176	62.6	62.6	62.6
big	105	37.4	37.4	100.0
Total	281	100.0	100.0	

Sumber: Data Sekunder yang diolah, 2014.

Tabel 4.3

LAG_LOSS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid nlong	248	88.3	88.3	88.3
long	33	11.7	11.7	100.0
Total	281	100.0	100.0	

Sumber: Data Sekunder yang diolah, 2014.

Logistic Regression

Notes		
Output Created		03-May-2014 08:29:03
Comments		
Input	Data	E:\skripsi data\311 data ke 281.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	281
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing
Syntax	LOGISTIC REGRESSION VARIABLES GO /METHOD=ENTER KAP SIZE LEV CFO SALES_Grw LAG_LOSS /CLASSPLOT /PRINT=GOODFIT CORR ITER(1) /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).	
Resources	Processor Time	00:00:00.078
	Elapsed Time	00:00:00.187

[DataSet1] E:\skripsi data\311 data ke 281.sav

Case Processing Summary			
Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	281	100.0
	Missing Cases	0	.0
	Total	281	100.0
Unselected Cases		0	.0
Total		281	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding	
Original Value	Internal Value
Ngcao	0
Gcao	1

Block 0: Beginning Block

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	207.563	-1.544
	2	199.439	-1.972
	3	199.257	-2.049
	4	199.257	-2.052
	5	199.257	-2.052

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 199.257

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

Classification Table ^{a,b}					
		Predicted			
		GO		Percentage Correct	
Observed		ngcao	gcao		
Step 0	GO	ngcao	249	0	100.0
		gcao	32	0	.0
	Overall Percentage				

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	-2.052	.188	119.365	1	.000	.129

Variables not in the Equation					
			Score	df	Sig.
Step 0	Variables	KAP	3.703	1	.054
		SIZE	22.375	1	.000
		LEV	88.945	1	.000
		CFO	15.666	1	.000
		SALES_Grw	13.047	1	.000
		LAG_LOSS	50.993	1	.000
	Overall Statistics			130.606	6

Block 1: Method = Enter

Iteration History ^{a,b,c,d}									
Iteration		-2 Log likelihood	Coefficients						
			Constant	KAP	SIZE	LEV	CFO	SALES_Grw	LAG_LOSS
Step 1	1	141.535	-.411	.217	-.160	1.254	-.943	-.428	1.267
	2	110.228	-.175	.364	-.269	1.891	-2.313	-.794	1.942
	3	103.849	.157	.429	-.344	2.248	-4.076	-1.084	2.314
	4	103.131	.351	.414	-.375	2.361	-5.305	-1.191	2.438
	5	103.113	.392	.403	-.380	2.377	-5.576	-1.203	2.455
	6	103.113	.394	.403	-.380	2.377	-5.585	-1.203	2.455
	7	103.113	.394	.403	-.380	2.377	-5.585	-1.203	2.455
a. Method: Enter									
b. Constant is included in the model.									
c. Initial -2 Log Likelihood: 199.257									
d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.									

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	96.144	6	.000
	Block	96.144	6	.000
	Model	96.144	6	.000

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	103.113 ^a	.290	.570
a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.			

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	11.254	8	.188

		GO = ngcao		GO = gcao		Total
		Observed	Expected	Observed	Expected	
Step 1	1	28	27.846	0	.154	28
	2	28	27.708	0	.292	28
	3	28	27.594	0	.406	28
	4	28	27.444	0	.556	28
	5	28	27.288	0	.712	28
	6	28	27.109	0	.891	28
	7	24	26.868	4	1.132	28
	8	26	26.359	2	1.641	28
	9	22	23.021	6	4.979	28
	10	9	7.763	20	21.237	29

	Observed	Predicted		Percentage Correct	
		GO			
		ngcao	gcao		
Step 1	GO	ngcao	243	6	97.6
		gcao	13	19	59.4
Overall Percentage					93.2
a. The cut value is .500					

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	KAP	.403	.611	.434	1	.510	1.496
	SIZE	-.380	.435	.764	1	.382	.684
	LEV	2.377	.564	17.769	1	.000	10.776
	CFO	-5.585	3.173	3.098	1	.078	.004
	SALES_Grw	-1.203	.987	1.487	1	.223	.300
	LAG_LOSS	2.455	.580	17.939	1	.000	11.646
	Constant	.394	5.197	.006	1	.940	1.482
a. Variable(s) entered on step 1: KAP, SIZE, LEV, CFO, SALES_Grw, LAG_LOSS.							

Menghitung Kualitas Audit Proksi Opini Audit *Going Concern*

1. Analisis Data Logit

1.1 Menilai Kelayakan Model Regresi

Tabel 4.22
Hasil Uji Hosmer and Lemeshow Test

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	11.254	8	.188

Sumber: Data Sekunder yang diolah, 2014

1.2 Matrik Klasifikasi (Menilai Ketepatan Prediksi)

Tabel 4.23
Hasil Uji Matrik Klasifikasi

Classification Table ^a				
	Observed	Predicted		Percentage Correct
		GO	gcao	
Step 1	GO	243	6	97.6
	Gcao	13	19	59.4
Overall Percentage				93.2
a. The cut value is .500				

Sumber: Data Sekunder yang diolah, 2014.

1.3 Menilai Model Fit

Tabel 4.24
Hasil Uji Penilaian Model Fit

Iteration History ^{a,b,c,d}									
Iteration		-2 Log likelihood	Coefficients						
			Constant	KAP	SIZE	LEV	CFO	SALES_Grw	LAG_LOSS
Step 1	1	141.535	-.411	.217	-.160	1.254	-.943	-.428	1.267
	2	110.228	-.175	.364	-.269	1.891	-2.313	-.794	1.942
	3	103.849	.157	.429	-.344	2.248	-4.076	-1.084	2.314
	4	103.131	.351	.414	-.375	2.361	-5.305	-1.191	2.438
	5	103.113	.392	.403	-.380	2.377	-5.576	-1.203	2.455
	6	103.113	.394	.403	-.380	2.377	-5.585	-1.203	2.455
	7	103.113	.394	.403	-.380	2.377	-5.585	-1.203	2.455
a. Method: Enter									
b. Constant is included in the model.									
c. Initial -2 Log Likelihood: 199.257									
d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.									

Sumber: Data Sekunder yang diolah, 2014.

1.4 Koefisien Determinasi

Tabel 4.25
Hasil Uji Koefisien Determinasi

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	103.113 ^a	.290	.570
a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.			

Sumber: Data Sekunder yang diolah, 2014.

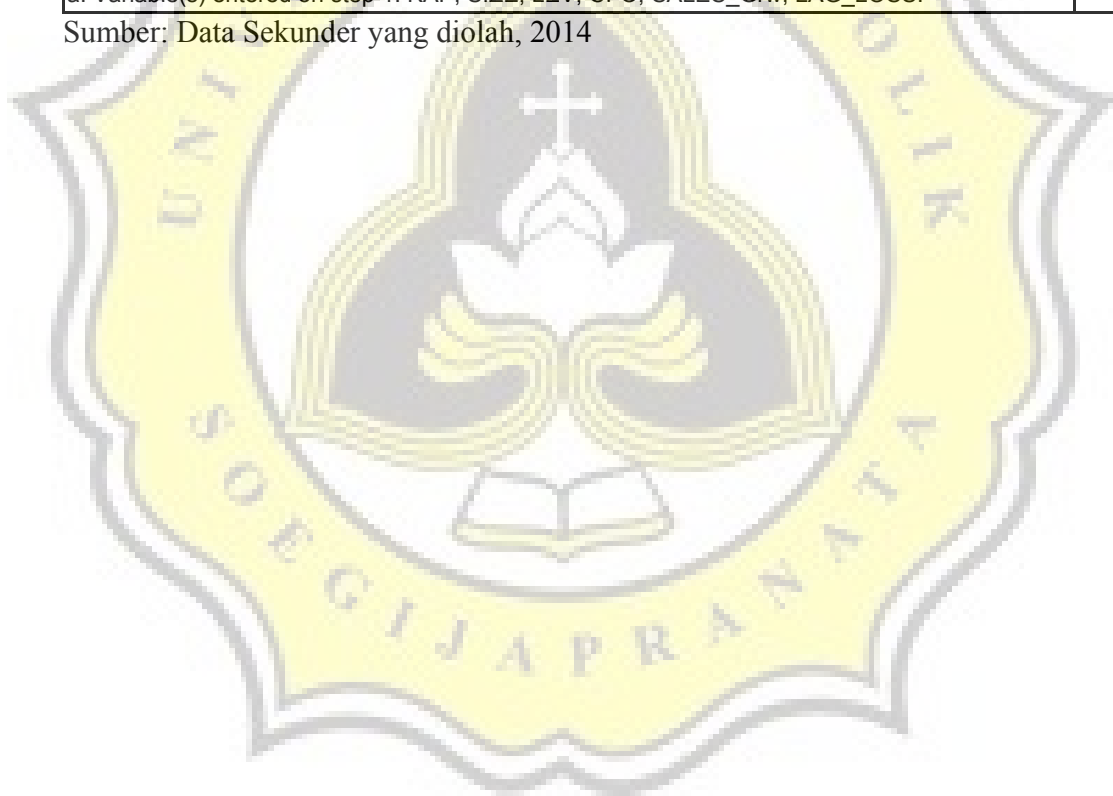
2 .Uji Hipotesis Proksi Opini Audit *Going Concern*

Tabel 4.26

Hasil Analisis Regresi Logistik

Variables in the Equation								
		B	S.E.	Wald	Df	Sig.	Sig/2	Hasil
Step 1 ^a	KAP	.403	.611	.434	1	.510	.2555	Ditolak
	SIZE	-.380	.435	.764	1	.382	.191	Ditolak
	LEV	2.377	.564	17.769	1	.000	.000	Diterima
	CFO	-5.585	3.173	3.098	1	.078	.039	Ditolak
	SALES_Grw	-1.203	.987	1.487	1	.223	.1115	Ditolak
	LAG_LOSS	2.455	.580	17.939	1	.000	.000	Diterima
	Constant	.394	5.197	.006	1	.940		
a. Variable(s) entered on step 1: KAP, SIZE, LEV, CFO, SALES_Grw, LAG_LOSS.								

Sumber: Data Sekunder yang diolah, 2014



3. Analisis Statistik Deskriptif Proksi Opini Audit *Going Concern*

Tabel 4.4

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
GO	281	0	1	.11	.318
KAP	281	0	1	.37	.485
SIZE	281	10.02	14.27	11.9993	.74300
LEV	281	.04	3.21	.5525	.49293
CFO	281	-.23	.63	.0986	.11741
SALES_Grw	281	-1.00	1.42	.1079	.24203
LAG_LOSS	281	0	1	.12	.323
Valid N (listwise)	281				

Sumber: Data Sekunder yang diolah, 2014.

Tabel 4.5
GOING CONCERN

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ngcao	249	88.6	88.6	88.6
gcao	32	11.4	11.4	100.0
Total	281	100.0	100.0	

Sumber: Data Sekunder yang diolah, 2014.

Tabel 4.6
KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid nonbig	176	62.6	62.6	62.6
big	105	37.4	37.4	100.0
Total	281	100.0	100.0	

Sumber: Data Sekunder yang diolah, 2014.

Tabel 4.7
LAG_LOSS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid nlont	248	88.3	88.3	88.3
lont	33	11.7	11.7	100.0
Total	281	100.0	100.0	