

LAMPIRAN 1

DATA MENTAH

NO	KODE	TAHUN	LIKUIDITAS	SOLVABILITAS	OPINI AUDIT TAHUN SEBELUMNYA	OPINI AUDIT GOING CONCERN
1	ADES	2020	2.97	0.27	0	0
		2021	2.51	0.26	0	0
2	AISA	2020	0.81	0.25	0	0
		2021	0.60	0.54	0	0
3	ALTO	2020	0.83	0.66	0	0
		2021	0.82	0.67	0	0
4	BTEK	2020	0.52	0.61	0	0
		2021	0.37	0.66	0	0
5	BUDI	2020	1.14	0.55	0	0
		2021	1.17	0.54	0	0
6	CAMP	2020	13.27	0.88	1	1
		2021	13.31	0.11	0	0
7	CEMA	2020	4.66	0.20	0	0
		2021	4.80	0.18	0	0
8	CLEO	2020	1.72	0.32	0	0
		2021	1.53	0.26	0	0
9	CMRY	2020	4.39	0.16	0	0
		2021	4.56	0.18	1	1
10	COCO	2020	1.20	0.58	0	0
		2021	1.95	0.41	0	0
11	CRAB	2020	1.40	0.65	1	1
		2021	1.46	0.61	0	0
12	DLTA	2020	7.50	0.17	0	0
		2021	4.81	0.23	0	0
13	DMND	2020	4.36	5.54	0	0
		2021	3.58	0.20	0	0
14	ENZO	2020	1.47	0.46	0	0
		2021	1.49	0.46	0	0
15	FOOD	2020	0.75	0.49	0	0
		2021	0.56	0.59	0	0
16	GOOD	2020	1.75	0.56	0	0
		2021	1.48	0.55	0	0
17	ICBP	2020	2.26	0.51	0	0
		2021	2.77	0.58	1	0
18	IIKP	2020	98.63	0.07	1	1
		2021	56.68	0.08	1	1
19	IKAN	2020	1.63	0.48	0	0
		2021	1.78	0.45	0	0
20	INDF	2020	1.37	0.51	0	0
		2021	1.34	0.05	0	0
21	KEJU	2020	2.54	0.35	0	0
		2021	2.82	0.24	0	0
22	MGNA	2020	0.53	8.21	1	1
		2021	0.15	87.91	0	0
23	MLBI	2020	0.89	0.51	0	0
		2021	0.74	0.62	0	0
24	MYOR	2020	3.69	0.43	0	0
		2021	2.33	0.43	0	0
25	PANI	2020	1.79	0.59	0	0
		2021	1.20	0.74	0	0
26	PCAR	2020	2.97	0.38	0	0
		2021	2.28	0.40	0	0
27	PMMP	2020	1.22	0.74	0	0
		2021	1.21	0.73	0	0
28	PSDN	2020	0.77	0.84	0	0
		2021	0.88	0.77	1	1
29	PSGO	2020	1.93	0.64	0	0
		2021	1.97	0.73	1	1
30	ROTI	2020	3.83	0.28	0	0
		2021	2.65	0.32	0	0
31	SKBM	2020	1.36	0.46	0	0
		2021	1.31	0.50	0	0
32	SKLT	2020	1.54	0.47	0	0
		2021	1.79	0.39	0	0
33	STTP	2020	2.41	0.22	0	0
		2021	4.16	0.16	0	0
34	ULTJ	2020	2.50	0.45	0	0
		2021	3.11	0.31	0	0
35	WMMU	2020	0.85	0.52	0	0
		2021	1.73	0.47	0	0

LAMPIRAN 2

DATA OUTPUT SPSS

LAMPIRAN

1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	70	.15	98.63	4.5336	13.32879
X2	70	.05	87.91	1.8747	10.49218
X3	70	.00	1.00	.1286	.33714
Y	70	.00	1.00	.1143	.32046
Valid N (listwise)	70				

2. Regresi Logistik

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	70	100.0
	Missing Cases	0	.0
	Total	70	100.0
Unselected Cases		0	.0
Total		70	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
.00	0
1.00	1

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	51.808	-1.543
	2	49.798	-1.969
	3	49.754	-2.045
	4	49.754	-2.048
	5	49.754	-2.048

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 49.754

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

Classification Table^{a,b}

Observed			Predicted		
			Y		Percentage Correct
			.00	1.00	
Step 0	Y	.00	62	0	100.0
		1.00	8	0	.0
	Overall Percentage				88.6

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	-2.048	.376	29.711	1	.000	.129

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables	X1	16.171	1
	X2	.015	1
	X3	61.219	1
	Overall Statistics	61.525	3

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients			
			Constant	X1	X2	X3
Step 1	1	21.861	-2.017	.007	.001	3.429
	2	11.098	-3.180	.018	.002	4.877
	3	7.618	-4.266	.033	.006	5.938
	4	6.365	-5.341	.049	.013	6.942
	5	5.891	-6.438	.068	.024	7.965
	6	5.701	-7.601	.084	.037	9.061
	7	5.613	-8.950	.093	.051	10.361
	8	5.549	-11.022	.098	.074	12.385
	9	5.436	-17.293	.108	.141	18.524
	10	5.294	-33.178	.128	.310	34.146
	11	5.245	-47.575	.131	.462	48.446
	12	5.223	-63.696	.133	.634	64.460
	13	5.212	-83.667	.135	.850	84.296
	14	5.208	-105.058	.138	1.082	105.543
	15	5.207	-112.723	.139	1.158	113.161
	16	5.207	-113.906	.139	1.160	114.342
	17	5.207	-114.906	.139	1.160	115.342
	18	5.207	-115.906	.139	1.160	116.342
	19	5.207	-116.906	.139	1.160	117.342
	20	5.207	-117.906	.139	1.160	118.342

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 49.754

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	44.546	3	.000
	Block	44.546	3	.000
	Model	44.546	3	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	5.207 ^a	.471	.925

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	.469	8	1.000

Contingency Table for Hosmer and Lemeshow Test

		Y = .00		Y = 1.00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	7	7.000	0	.000	7
	2	7	7.000	0	.000	7
	3	7	7.000	0	.000	7
	4	7	7.000	0	.000	7
	5	7	7.000	0	.000	7
	6	7	7.000	0	.000	7
	7	7	7.000	0	.000	7
	8	7	7.000	0	.000	7
	9	5	5.418	2	1.582	7
	10	1	.582	6	6.418	7

Classification Table^a

Observed			Predicted		
			Y		Percentage Correct
			.00	1.00	
Step 1	Y	.00	61	1	98.4
		1.00	0	8	100.0
	Overall Percentage				98.6

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a X1	.139	.423	.109	1	.741	1.150
X2	1.160	4.974	.054	1	.816	3.190
X3	118.342	2876.498	.002	1	.967	2.485E+51
Constant	-117.906	2876.978	.002	1	.967	.000

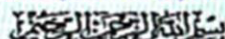
a. Variable(s) entered on step 1: X1, X2, X3.



**YAYASAN WAKAF UMI
UNIVERSITAS MUSLIM INDONESIA
FAKULTAS EKONOMI DAN BISNIS**



Kampus II : Jl. Urip Sumahardjo Km. 5 Telp. (0411) 443648, Fax. (0411) 471.480 Makassar 90231
Email: dekan@umid.ac.id Website: www.umid.ac.id



Nomor : 03930/B.06/FEB-1/UMI/XI/2023
Lamp :
Penhal : Permohonan Ijin Meneliti

Kepada Yang Terhormat
Pimpinan Galeri Investasi BEI UMI
Di-
Tempat

Assalamu Alaikum Warahmatullahi Wabarakatuh

Atas Rahmat Allah SWT., dalam rangka menyelesaikan tugas akhir Mahasiswa Fakultas Ekonomi dan Bisnis UMI, maka bersama ini kami mohon bantuan kiranya di berikan Rekomendasi untuk melakukan penelitian kepada mahasiswa kami dibawah ini :

Nama : M Insanul Kamil
NIM : 02320200080
Fakultas/ Jurusan : Ekonomi dan Bisnis /Akuntansi
Konsentrasi : Auditing
Judul Penelitian : * Pengaruh Likuiditas, Solvabilitas, Dan Opini Audit Tahun Sebelumnya Terhadap Opini Audit Going Concern*

Tempat Meneliti : Kantor Galeri Investasi BEI UMI
Demikian surat permohonan penelitian ini, atas bantuan dan kerjasamanya diucapkan terimakasih.
Wallahu Waliyut Taufiq Walhidayah

Makassar, 11 November 2023 M
26 Rabiul Akhir 1445 H

a.n Dekan
Dekan Bidang Akademik



Dr. Juliyana Sulik, S.Pd., S.E., M.S.A., AK, CA

Tembusan :
1. Rektor UMI Makassar
2. Dekan Fakultas Ekonomi dan Bisnis UMI (sebagai laporan)
3. Arsip

Terakreditasi : Unggul : Program Studi Ekonomi Pembangunan, Nomor : 10287/SK/BAN-PT/AK-ISK/S-VIII/2021
Terakreditasi : Unggul : Program Studi Manajemen, Nomor : 9752/SK/BAN-PT/AK-ISK/S-VIII/2021
Terakreditasi : Unggul : Program Studi Akuntansi, Nomor : 10826/SK/BAN-PT/AK-ISK/S-III/2021
Terakreditasi : B : Program Studi PPAK, Nomor : 8372/SK/BAN-PT/AKred-PP/2020



YAYASAN WAKAF UMI
UNIVERSITAS MUSLIM INDONESIA
LABORATORIUM KOMPUTER
FAKULTAS EKONOMI DAN BISNIS
Jln. Urip Sumohardjo Km. 5 Telp. (0411) 443640 Makassar 90231
Email: ekonomi@umi.ac.id website: www.fe-umi.ac.id



SURAT KETERANGAN

Nomor : 0284/H.22/LK.0/UMI/I/2024

Assalamu'alaikum Warahmatullahi Wabarakatuh.

Kepala Laboratorium Komputer Fakultas Ekonomi dan Bisnis Universitas Muslim Indonesia,
menerangkan bahwa :

Nama Mahasiswa : **M. Insanul Kamil**
No. Induk Mahasiswa : **023.2020.0080**
Judul Penelitian : **Pengaruh Likuiditas, Solvabilitas, dan Opini Audit Tahun
Sebelumnya Terhadap Penerimaan Opini Audit Going Concern.**

Benar yang bersangkutan telah melakukan verifikasi data dan olah data hasil penelitian pada
Laboratorium Komputer Fakultas Ekonomi dan Bisnis Universitas Muslim Indonesia.

Demikian surat keterangan ini dibuat dan dipergunakan seperlunya.

Wallahu Waliyut Taufiq Walhidayah.

Makassar, 25 Januari 2024

Kepala,

Lab. Komputer (Kau & Bank)



Aimal As'ad, SE., MM.

Tembusan yang terhormat :

1. Dekan
2. Arsip