

LAMPIRAN

TABULASI DATA

No.	Nama Perusahaan (Periode 2017)	Opini Audit	Kepatuhan SAK
1	INDF	4	4
2	FAST	4	4
3	GGRM	4	4
4	KLBF	4	4
5	MBTO	4	4
6	MYOR	4	4
7	KAEF	3	4
8	MRAT	3	4
9	ROTI	4	4
10	MERK	4	4
11	MLBI	3	4
12	SKLT	4	4
13	STTP	3	4
14	TSPC	4	4
15	AISA	1	1
No.	Nama Perusahaan (Periode 2018)	Opini Audit	Kepatuhan SAK
1	INDF	4	4
2	FAST	4	4
3	GGRM	4	4
4	KLBF	4	4
5	MBTO	4	4
6	MYOR	4	4
7	KAEF	4	4
8	MRAT	4	4
9	ROTI	4	4
10	MERK	2	4
11	MLBI	3	4

12	SKLT	4	4
13	STTP	3	4
14	TSPC	4	4
15	AISA	1	1
No.	Nama Perusahaan (Periode 2019)	Opini Audit	Kepatuhan SAK
1	INDF	4	4
2	FAST	4	4
3	GGRM	4	4
4	KLBF	4	4
5	MBTO	4	4
6	MYOR	4	4
7	KAEF	3	4
8	MRAT	4	4
9	ROTI	4	4
10	MERK	4	4
11	MLBI	3	4
12	SKLT	4	4
13	STTP	4	4
14	TSPC	4	4
15	AISA	2	3

REKAPITULASI CURRENT RATIO TAHUN 2017

No.	Kode Perusahaan	Aset Lancar	Utang Lancar	Current Ratio
1	INDF	Rp 32.948.131,00	Rp 19.660.348,00	1,675867131
2	FAST	Rp 1.256.248.188,00	Rp 791.842.877,00	1,586486694
3	GGRM	Rp 43.764.490,00	Rp 1.961.224,00	22,31488601
4	KLBF	Rp 10.042.738.649.964,00	Rp 494.871.621.931,00	20,29362405
5	MBTO	Rp 520.384.083.342,00	Rp 115.679.280.937,00	4,498507245
6	MYOR	Rp 10.674.199.571.313,00	Rp 3.087.875.111.223,00	3,45681065
7	KAEF	Rp 3.662.090.215.984,00	Rp 1.154.120.768.637,00	3,173056335

8	MRAT	Rp 384.262.906.538,00	Rp 23.809.082.761,00	16,13934104
9	ROTI	Rp 2.319.937.439.019,00	Rp 712.291.462.742,00	3,257005819
10	MERK	Rp 569.889.512,00	Rp 46.598.015,00	12,22990962
11	MLBI	Rp 1.076.845,00	Rp 141.059,00	7,634004211
12	SKLT	Rp 267.129.479.669,00	Rp 117.221.275.463,00	2,27884809
13	STTP	Rp 940.212.374.995,00	Rp 598.696.937.342,00	1,570431242
14	TSPC	Rp 5.049.363.864.387,00	Rp 350.270.496.279,00	14,41561284
15	AISA	Rp 881.092,00	Rp 1.175.414,00	0,749601417

REKAPITULASI INVENTORY TURNOVER TAHUN 2017

No.	Kode Perusahaan	Penjualan	Rata-Rata Persediaan	Inventory Turnover
1	INDF	Rp 50.416.667,00	Rp 12.009.883,00	4,19793157
2	FAST	Rp 1.985.664.283,00	Rp 3.216.443.888,00	0,617347714
3	GGRM	Rp 65.084.263,00	Rp 7.150.593,00	9,101939238
4	KLBF	Rp 10.369.836.693.616,00	Rp 6.748.126.609.858,00	1,536698597
5	MBTO	Rp 355.796.818.935,00	Rp 397.296.546.805,00	0,895544705
6	MYOR	Rp 15.841.619.191.077,00	Rp 2.514.495.367.346,00	6,300118663
7	KAEF	Rp 3.925.599.724.290,00	Rp 1.791.996.019.288,00	2,190629712
8	MRAT	Rp 145.109.272.647,00	Rp 197.758.355.446,00	0,733770628
9	ROTI	Rp 1.183.169.352.508,00	Rp 1.108.427.137.459,00	1,067430878
10	MERK	Rp 381.337.548,00	Rp 160.348.449,00	2,378180459
11	MLBI	Rp 1.118.032,00	Rp 725.832,00	1,540345424
12	SKLT	Rp 677.184.873.211,00	Rp 195.710.157.351,00	3,460141683
13	STTP	Rp 2.211.949.522.001,00	Rp 388.682.242.929,00	5,6908942
14	TSPC	Rp 5.907.286.902.999,00	Rp 3.035.729.985.790,00	1,945919739
15	AISA	Rp 1.392.462,00	Rp 5.850.998,00	0,237987092

REKAPITULASI DEBT EQUITY RATIO TAHUN 2017

No.	Kode Perusahaan	Total Hutang	Ekuitas	Debt Equity Ratio
1	INDF	Rp 41.298.111,00	Rp 47.102.766,00	0,876766154
2	FAST	Rp 1.455.851.579,00	Rp 1.293.570.812,00	1,125451785
3	GGRM	Rp 24.572.266,00	Rp 42.187.664,00	0,582451448
4	KLBF	Rp 2.722.207.633.646,00	Rp 13.894.031.782.689,00	0,1959264
5	MBTO	Rp 367.927.139.244,00	Rp 412.742.622.543,00	0,891420268
6	MYOR	Rp 7.561.503.434.179,00	Rp 7.354.346.366.072,00	1,028167978
7	KAEF	Rp 3.523.628.217.406,00	Rp 2.572.520.755.128,00	1,369718091
8	MRAT	Rp 130.623.005.085,00	Rp 366.731.414.004,00	0,356181663
9	ROTI	Rp 1.739.467.993.982,00	Rp 2.820.105.715.429,00	0,616809499
10	MERK	Rp 231.569.103,00	Rp 615.437.441,00	0,376267493
11	MLBI	Rp 1.445.173,00	Rp 1.064.905,00	1,357091008
12	SKLT	Rp 328.714.435.982,00	Rp 307.569.774.228,00	1,068747528
13	STTP	Rp 957.660.374.836,00	Rp 1.384.772.068.360,00	0,691565346
14	TSPC	Rp 2.352.891.899.876,00	Rp 5.082.008.409.145,00	0,462984653
15	AISA	Rp 5.329.841,00	Rp 3.347.901,00	1,591994805

REKAPITULASI RETURN ON ASSET TAHUN 2017

No.	Kode Perusahaan	Laba Bersih	Total Asset	Return On Asset
1	INDF	Rp 5.097.264,00	Rp 88.400.877,00	0,057660785
2	FAST	Rp 166.998.578,00	Rp 2.749.422.391,00	0,060739513
3	GGRM	Rp 7.755.347,00	Rp 66.759.930,00	0,116167692
4	KLBF	Rp 2.453.251.410.604,00	Rp 16.616.239.416.335,00	0,147641795
5	MBTO	Rp 24.690.826.118,00	Rp 780.669.761.787,00	0,031627748
6	MYOR	Rp 1.630.953.830.893,00	Rp 14.915.849.800.251,00	0,109343675

7	KAEF	Rp	331.707.917.461,00	Rp	6.096.148.972.534,00	0,054412699
8	MRAT	Rp	1.283.332.109,00	Rp	497.354.419.089,00	0,002580317
9	ROTI	Rp	135.364.021.139,00	Rp	4.559.573.709.411,00	0,029687868
10	MERK	Rp	144.677.294,00	Rp	847.006.294,00	0,170810176
11	MLBI	Rp	1.322.067,00	Rp	2.510.078,00	0,526703553
12	SKLT	Rp	22.970.715.348,00	Rp	636.284.210.210,00	0,036101344
13	STTP	Rp	216.024.079.834,00	Rp	2.342.432.443.196,00	0,092222117
14	TSPC	Rp	557.339.581.996,00	Rp	7.434.900.309.021,00	0,074962617
15	AISA	Rp	5.234.288,00	Rp	1.981.940,00	2,640992159

REKAPITULASI CURRENT RATIO TAHUN 2018

No.	Kode Perusahaan	Aset Lancar	Utang Lancar	Current Ratio
1	INDF	Rp 33.272.618,00	Rp 15.416.894,00	2,158192046
2	FAST	Rp 1.361.078.180,00	Rp 734.701.578,00	1,852559217
3	GGRM	Rp 45.284.719,00	Rp 1.960.367,00	23,10012309
4	KLBF	Rp 10.648.288.386.726,00	Rp 565.443.877.421,00	18,83173346
5	MBTO	Rp 392.357.840.917,00	Rp 240.203.560.883,00	1,633438903
6	MYOR	Rp 12.647.858.727.872,00	Rp 4.284.651.557.827,00	2,951899018
7	KAEF	Rp 5.369.546.726.061,00	Rp 2.329.663.106.364,00	2,30485975
8	MRAT	Rp 382.330.851.179,00	Rp 20.984.611.197,00	18,21958232
9	ROTI	Rp 1.876.409.299.238,00	Rp 951.487.110.723,00	1,972080628
10	MERK	Rp 973.309.659,00	Rp 35.396.131,00	27,49762846
11	MLBI	Rp 1.228.961,00	Rp 143.046,00	8,59136921
12	SKLT	Rp 356.735.670.030,00	Rp 116.708.612.900,00	3,056635334
13	STTP	Rp 1.250.806.822.918,00	Rp 308.128.298.170,00	4,059370173
14	TSPC	Rp 5.130.662.268.849,00	Rp 398.051.955.493,00	12,88942862
15	AISA	Rp 788.973,00	Rp 89.518,00	8,813568221

REKAPITULASI INVENTORY TURNOVER TAHUN 2018

No.	Kode Perusahaan	Penjualan	Rata-Rata Persediaan	Inventory Turnover
1	INDF	Rp 53.182.723,00	Rp 12.593.055,00	4,223178808
2	FAST	Rp 2.277.401.709,00	Rp 3.517.264.342,00	0,647492337
3	GGRM	Rp 77.063.336,00	Rp 7.663.757,00	10,05555578
4	KLBF	Rp 11.226.380.392.484,00	Rp 6.742.795.339.890,00	1,664944556
5	MBTO	Rp 288.808.650.976,00	Rp 355.233.826.322,00	0,813009994
6	MYOR	Rp 17.664.148.865.078,00	Rp 3.768.761.522.641,00	4,686990344
7	KAEF	Rp 4.673.936.445.914,00	Rp 2.209.614.170.759,00	2,115272661
8	MRAT	Rp 126.237.236.215,00	Rp 165.647.973.088,00	0,762081382
9	ROTI	Rp 1.274.332.759.465,00	Rp 1.355.818.061.176,00	0,939899531
10	MERK	Rp 400.270.367,00	Rp 168.207.364,00	2,379624515
11	MLBI	Rp 1.186.908,00	Rp 843.624,00	1,406915877
12	SKLT	Rp 777.714.919.223,00	Rp 213.149.072.464,00	3,648690141
13	STTP	Rp 2.207.268.926.068,00	Rp 356.552.338.214,00	6,190588841
14	TSPC	Rp 6.246.536.620.082,00	Rp 3.196.721.770.729,00	1,954044508
15	AISA	Rp 1.123.521,00	Rp 487.101,00	2,306546281

REKAPITULASI DEBT EQUITY RATIO TAHUN 2018

No.	Kode Perusahaan	Total Hutang	Ekuitas	Debt Equity Ratio
1	INDF	Rp 46.620.996,00	Rp 49.916.800,00	0,933974053
2	FAST	Rp 1.449.199.580,00	Rp 1.540.493.643,00	0,940737137
3	GGRM	Rp 23.963.934,00	Rp 45.133.285,00	0,530959224
4	KLBF	Rp 2.851.611.349.015,00	Rp 15.294.594.796.354,00	0,186445695
5	MBTO	Rp 347.517.123.452,00	Rp 300.499.756.873,00	1,156463909
6	MYOR	Rp 9.049.161.944.940,00	Rp 8.542.544.481.694,00	1,059305218
7	KAEF	Rp 6.103.967.587.830,00	Rp 3.356.459.729.851,00	1,818573163
8	MRAT	Rp 143.913.787.087,00	Rp 367.973.996.780,00	0,391097709

9	ROTI	Rp 1.476.909.260.772,00	Rp 2.916.901.120.111,00	0,506328189
10	MERK	Rp 744.833.288,00	Rp 518.280.401,00	1,437124164
11	MLBI	Rp 1.721.965,00	Rp 1.167.536,00	1,47487101
12	SKLT	Rp 408.057.718.435,00	Rp 339.236.007.000,00	1,202872661
13	STTP	Rp 984.801.863.078,00	Rp 1.646.387.946.952,00	0,598159058
14	TSPC	Rp 2.437.126.989.832,00	Rp 5.432.848.070.494,00	0,448591044
15	AISA	Rp 5.267.348,00	Rp 3.450.942,00	1,526350776

REKAPITULASI RETURN ON ASSET TAHUN 2018

No.	Kode Perusahaan	Laba Bersih	Total Asset	Return On Asset
1	INDF	Rp 4.961.851,00	Rp 96.537.796,00	0,051398014
2	FAST	Rp 212.011.156,00	Rp 2.989.693.223,00	0,070914017
3	GGRM	Rp 7.793.068,00	Rp 69.097.219,00	0,112784105
4	KLBF	Rp 2.537.601.823.645,00	Rp 18.146.206.145.369,00	0,139842004
5	MBTO	Rp 114.131.026.847,00	Rp 648.016.880.325,00	0,17612354
6	MYOR	Rp 1.760.434.280.304,00	Rp 17.591.706.426.634,00	0,100071831
7	KAEF	Rp 401.792.808.948,00	Rp 9.460.427.317.681,00	0,042470894
8	MRAT	Rp 2.256.476.497,00	Rp 511.887.783.867,00	0,004408147
9	ROTI	Rp 127.171.436.363,00	Rp 4.393.810.380.883,00	0,028943315
10	MERK	Rp 1.163.324.165,00	Rp 1.263.113.689,00	0,920997195
11	MLBI	Rp 1.224.807,00	Rp 2.889.501,00	0,42388184
12	SKLT	Rp 31.954.131.252,00	Rp 747.293.725.435,00	0,042759801
13	STTP	Rp 255.088.886.019,00	Rp 2.631.189.810.030,00	0,096948113
14	TSPC	Rp 540.378.145.887,00	Rp 7.869.975.060.326,00	0,06866326
15	AISA	Rp 123.513,00	Rp 1.816.406,00	0,067998564

REKAPITULASI CURRENT RATIO TAHUN 2019

No.	Kode Perusahaan	Aset Lancar	Utang Lancar	Current Ratio
1	INDF	Rp 31.403.445,00	Rp 17.309.209,00	1,814262281
2	FAST	Rp 1.412.304.520,00	Rp 888.375.641,00	1,589760519
3	GGRM	Rp 52.081.133,00	Rp 2.457.789,00	21,19023765
4	KLBF	Rp 11.222.490.978.401,00	Rp 982.035.580.702,00	11,42778449
5	MBTO	Rp 317.285.450.420,00	Rp 101.625.859.467,00	3,122093649
6	MYOR	Rp 12.776.102.781.513,00	Rp 5.411.619.071.954,00	2,360865133
7	KAEF	Rp 7.344.787.123,00	Rp 3.547.810.027,00	2,070231232
8	MRAT	Rp 412.707.718.061,00	Rp 21.189.897.229,00	19,4766267
9	ROTI	Rp 1.874.411.044.438,00	Rp 482.548.147.289,00	3,884402116
10	MERK	Rp 675.010.699,00	Rp 37.964.163,00	17,78020759
11	MLBI	Rp 1.162.802,00	Rp 162.250,00	7,166730354
12	SKLT	Rp 378.352.247.338,00	Rp 117.182.231.079,00	3,228751013
13	STTP	Rp 1.165.406.301.686,00	Rp 325.065.525.323,00	3,58514272
14	TSPC	Rp 5.432.638.388.008,00	Rp 628.125.304.795,00	8,648972341
15	AISA	Rp 474.261,00	Rp 2.373.896,00	0,199781709

REKAPITULASI INVENTORY TURNOVER TAHUN 2019

No.	Kode Perusahaan	Penjualan	Rata-Rata Persediaan	Inventory Turnover
1	INDF	Rp 53.876.594,00	Rp 13.945.660,00	3,863323357
2	FAST	Rp 2.511.932.560,00	Rp 3.962.445.669,00	0,63393489
3	GGRM	Rp 87.740.564,00	Rp 8.037.598,00	10,91626678
4	KLBF	Rp 12.390.008.590.196,00	Rp 7.050.177.835.128,00	1,757403697
5	MBTO	Rp 305.240.878.778,00	Rp 302.468.727.454,00	1,009165084
6	MYOR	Rp 17.109.498.526.032,00	Rp 4.744.976.395.481,00	3,605813201
7	KAEF	Rp 5.897.247.790,00	Rp 3.216.913.540,00	1,833200587
8	MRAT	Rp 120.805.351.025,00	Rp 176.528.672.530,00	0,68433841

9	ROTI	Rp	1.487.586.425.468,00	Rp	1.561.784.907.977,00	0,952491228
10	MERK	Rp	421.320.853,00	Rp	200.560.477,00	2,100717246
11	MLBI	Rp	1.426.351,00	Rp	640.460,00	2,227072729
12	SKLT	Rp	957.200.088.005,00	Rp	242.676.545.796,00	3,94434528
13	STTP	Rp	2.559.476.265.555,00	Rp	416.568.040.087,00	6,144197392
14	TSPC	Rp	6.752.312.739.035,00	Rp	3.444.449.497.631,00	1,960345984
15	AISA	Rp	1.062.970,00	Rp	860.906,00	1,234710874

REKAPITULASI DEBT EQUITY RATIO TAHUN 2019

No.	Kode Perusahaan	Total Hutang	Ekuitas	Debt Equity Ratio
1	INDF	Rp 41.996.071,00	Rp 54.202.488,00	0,774799692
2	FAST	Rp 1.745.112.819,00	Rp 1.659.572.605,00	1,05154352
3	GGRM	Rp 27.716.516,00	Rp 50.930.703,00	0,544200539
4	KLBF	Rp 3.559.144.386.553,00	Rp 16.705.582.476.031,00	0,2130512
5	MBTO	Rp 355.892.726.298,00	Rp 235.171.201.739,00	1,513334642
6	MYOR	Rp 9.137.978.611.155,00	Rp 9.899.940.195.318,00	0,923033718
7	KAEF	Rp 10.939.950.304,00	Rp 7.412.926.828,00	1,475793645
8	MRAT	Rp 164.121.422.945,00	Rp 368.641.525.050,00	0,445206011
9	ROTI	Rp 1.589.486.465.854,00	Rp 3.092.597.379.097,00	0,513964888
10	MERK	Rp 307.049.328,00	Rp 594.011.658,00	0,516907916
11	MLBI	Rp 1.750.943,00	Rp 1.146.007,00	1,52786414
12	SKLT	Rp 410.463.595.860,00	Rp 380.381.947.966,00	1,079082743
13	STTP	Rp 733.556.075.974,00	Rp 2.148.007.007.980,00	0,341505439
14	TSPC	Rp 2.581.733.610.850,00	Rp 5.791.035.969.893,00	0,445815502
15	AISA	Rp 3.526.819,00	Rp 1.657.853,00	2,127341206

REKAPITULASI RETURN ON ASSET TAHUN 2019

No.	Kode Perusahaan	Laba Bersih	Total Asset	Return On Asset
1	INDF	Rp 5.902.729,00	Rp 96.198.559,00	0,061359848
2	FAST	Rp 241.547.936,00	Rp 3.404.685.424,00	0,070945743
3	GGRM	Rp 10.880.704,00	Rp 78.647.274,00	0,138348139
4	KLBF	Rp 2.497.261.964.757,00	Rp 20.264.726.862.584,00	0,123231958
5	MBTO	Rp 66.945.894.110,00	Rp 591.063.928.037,00	0,113263373
6	MYOR	Rp 2.039.404.206.764,00	Rp 19.037.918.806.473,00	0,107123275
7	KAEF	Rp 15.890.439,00	Rp 18.352.877.132,00	0,000865828
8	MRAT	Rp 131.836.668,00	Rp 532.762.947.995,00	0,000247458
9	ROTI	Rp 236.518.557.420,00	Rp 4.682.083.844.951,00	0,05051566
10	MERK	Rp 78.256.797,00	Rp 901.060.986,00	0,086849612
11	MLBI	Rp 1.206.059,00	Rp 2.896.950,00	0,416320268
12	SKLT	Rp 44.943.627.900,00	Rp 790.845.543.826,00	0,056829843
13	STTP	Rp 482.590.522.840,00	Rp 2.881.563.038.954,00	0,167475261
14	TSPC	Rp 595.154.912.874,00	Rp 8.372.769.580.743,00	0,071082204
15	AISA	Rp 1.134.776,00	Rp 1.868.966,00	0,607167814

Regression SPSS23

Notes

Output Created		25-DEC-2020 16:18:18
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	45
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 /DESCRIPTIVES MEAN STDDEV CORR SIG N /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3 X4 X5 /SCATTERPLOT=(*SRESID ,*ZPRED) /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID). </pre>	
Resources	Processor Time	00:00:02,91
	Elapsed Time	00:00:03,35

Memory Required	4800 bytes
Additional Memory Required for Residual Plots	616 bytes

Descriptive Statistics

	Mean	Std. Deviation	N
Opini Audit	3.6000	.78044	45
Kepatuhan SAK	3.8444	.63802	45
Current Ratio	7.6667	7.41926	45
Inventory Turnover	2.8667	2.50998	45
Debt Equity Ratio	.8889	.61134	45
ROA	.1333	.50452	45

Correlations

		Opini Audit	Kepatuhan SAK	Current Ratio
Pearson Correlation	Opini Audit	1.000	.785	.012
	Kepatuhan SAK	.785	1.000	.114
	Current Ratio	.012	.114	1.000
	Inventory Turnover	.204	.185	.277
	Debt Equity Ratio	-.476	-.453	-.474
	ROA	-.670	-.640	-.049
	Sig. (1-tailed)	Opini Audit	.	.000

	Kepatuhan SAK	.000	.	.229
	Current Ratio	.469	.229	.
	Inventory Turnover	.089	.111	.033
	Debt Equity Ratio	.000	.001	.000
	ROA	.000	.000	.376
N	Opini Audit	45	45	45
	Kepatuhan SAK	45	45	45
	Current Ratio	45	45	45
	Inventory Turnover	45	45	45
	Debt Equity Ratio	45	45	45
	ROA	45	45	45

Correlations

		Inventory Turnover	Debt Equity Ratio	ROA
Pearson Correlation	Opini Audit	.204	-.476	-.670
	Kepatuhan SAK	.185	-.453	-.640
	Current Ratio	.277	-.474	-.049
	Inventory Turnover	1.000	-.010	-.219
	Debt Equity Ratio	-.010	1.000	.344
	ROA	-.219	.344	1.000
Sig. (1-tailed)	Opini Audit	.089	.000	.000

	Kepatuhan SAK	.111	.001	.000
	Current Ratio	.033	.000	.376
	Inventory Turnover	.	.474	.074
	Debt Equity Ratio	.474	.	.010
	ROA	.074	.010	.
N	Opini Audit	45	45	45
	Kepatuhan SAK	45	45	45
	Current Ratio	45	45	45
	Inventory Turnover	45	45	45
	Debt Equity Ratio	45	45	45
	ROA	45	45	45

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	ROA, Current Ratio, Inventory Turnover, Debt Equity Ratio, Kepatuhan SAK ^b	.	Enter

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.842 ^a	.710	.672	.44678	1.546

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19.015	5	3.803	19.052	.000 ^b
	Residual	7.785	39	.200		
	Total	26.800	44			

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.558	.644		2.420	.020
	Kepatuhan SAK	.639	.146	.522	4.361	.000
	Current Ratio	-.022	.011	-.214	-2.009	.051
	Inventory Turnover	.035	.030	.113	1.187	.242
	Debt Equity Ratio	-.332	.147	-.260	-2.264	.029
	ROA	-.358	.178	-.231	-2.012	.051

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		

Kepatuhan SAK	.519	1.925
Current Ratio	.658	1.519
Inventory Turnover	.817	1.224
Debt Equity Ratio	.563	1.776
ROA	.564	1.772

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Kepatuhan SAK	Current Ratio
1	1	4.001	1.000	.00	.00	.01
	2	1.049	1.953	.00	.00	.01
	3	.538	2.727	.00	.00	.33
	4	.290	3.718	.00	.01	.04
	5	.116	5.885	.01	.02	.57
	6	.006	25.718	.99	.97	.04

Collinearity Diagnostics^a

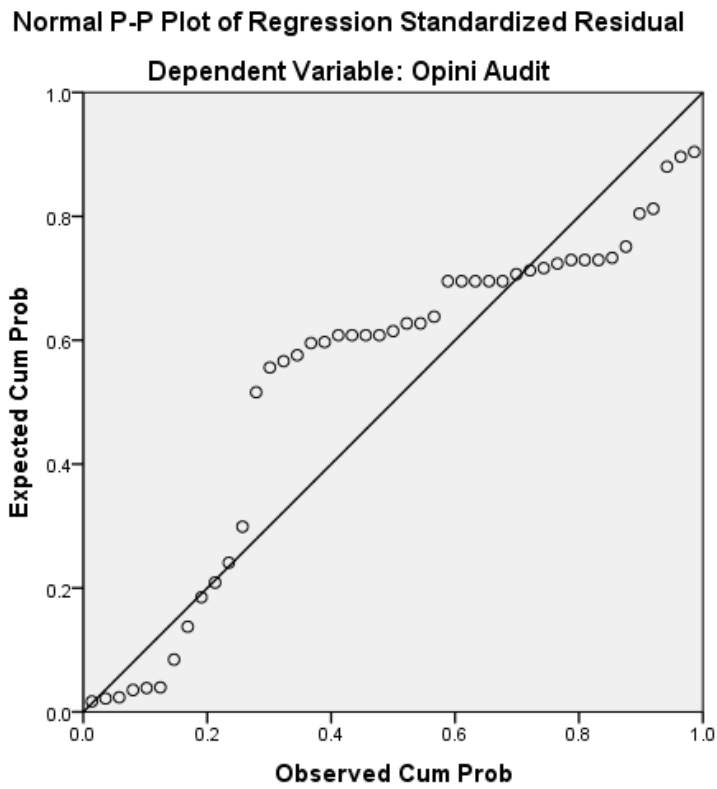
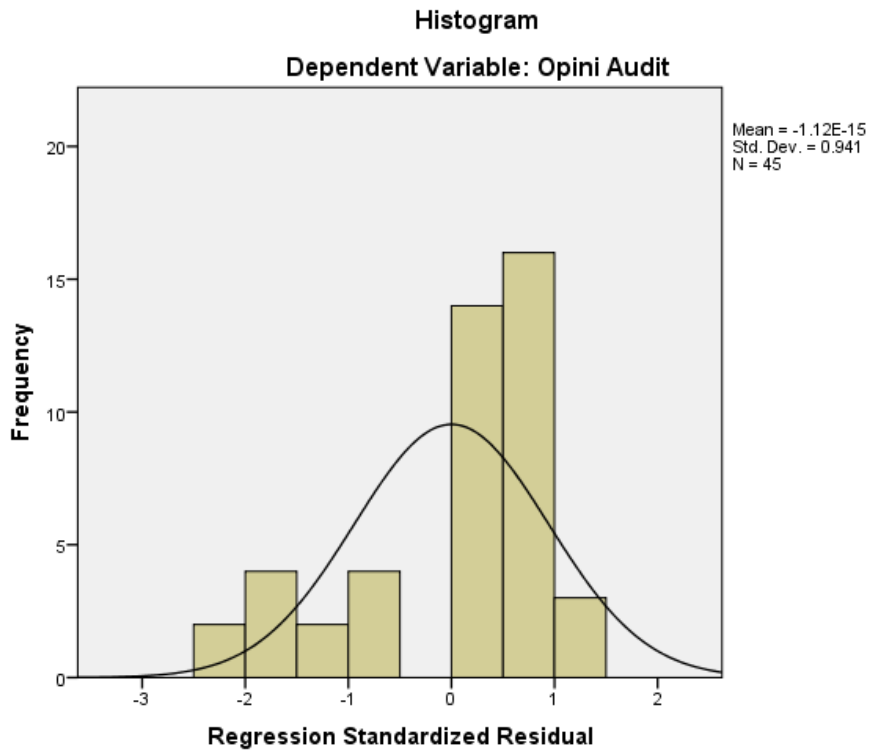
Model	Dimension	Variance Proportions		
		Inventory Turnover	Debt Equity Ratio	ROA
1	1	.02	.01	.00
	2	.02	.01	.40
	3	.00	.10	.11

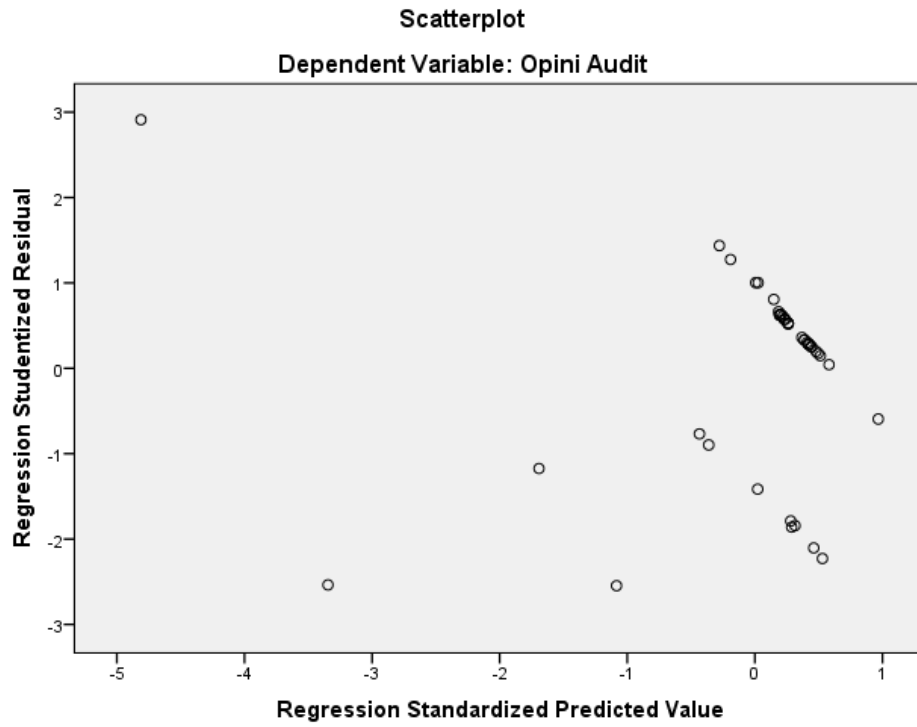
4	.88	.00	.05
5	.07	.67	.18
6	.01	.21	.26

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.4369	4.2354	3.6000	.65739	45
Std. Predicted Value	-4.812	.967	.000	1.000	45
Standard Error of Predicted Value	.084	.418	.146	.074	45
Adjusted Predicted Value	-2.0050	4.2993	3.6144	.89836	45
Residual	-.94797	.58317	.00000	.42063	45
Std. Residual	-2.122	1.305	.000	.941	45
Stud. Residual	-2.546	2.912	-.006	1.145	45
Deleted Residual	-3.20709	3.00498	-.01445	.81930	45
Stud. Deleted Residual	-2.753	3.249	-.018	1.203	45
Mahal. Distance	.584	37.527	4.889	7.619	45
Cook's Distance	.000	7.515	.334	1.426	45
Centered Leverage Value	.013	.853	.111	.173	45

Charts





Crosstabs

Notes

Output Created		25-DEC-2020 16:26:11
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	45
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.

Syntax		CROSSTABS	
		/TABLES=Y BY X1 X2 X3 X4 X5	
		/FORMAT=AVALUE TABLES	
		/STATISTICS=CHISQ	
		/CELLS=COUNT	
		/COUNT ROUND CELL.	
Resources	Processor Time		00:00:00,03
	Elapsed Time		00:00:00,08
	Dimensions Requested		2
	Cells Available		524245

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Opini Audit * Kepatuhan SAK	45	100.0%	0	0.0%	45	100.0%
Opini Audit * Current Ratio	45	100.0%	0	0.0%	45	100.0%
Opini Audit * Inventory Turnover	45	100.0%	0	0.0%	45	100.0%
Opini Audit * Debt Equity Ratio	45	100.0%	0	0.0%	45	100.0%
Opini Audit * ROA	45	100.0%	0	0.0%	45	100.0%

Opini Audit * Kepatuhan SAK

Crosstab

Count

		Kepatuhan SAK			Total
		1.00	3.00	4.00	
Opini Audit	1.00	2	0	0	2
	2.00	0	1	1	2
	3.00	0	0	8	8
	4.00	0	0	33	33
Total		2	1	42	45

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	66.964 ^a	6	.000
Likelihood Ratio	23.090	6	.001
Linear-by-Linear Association	27.118	1	.000
N of Valid Cases	45		

Opini Audit * Current Ratio

Crosstab

Count

	Current Ratio						
	.0 0	1.0 0	2.0 0	3.0 0	4.0 0	7.0 0	8. 00
Opi ni Au dit 1 0 0	0	1	0	0	0	0	0
2 0 0	1	0	0	0	0	0	0
3 0 0	0	0	2	1	1	1	1
4 0 0	0	0	11	6	4	0	0
Total	1	1	13	7	5	1	1

Crosstab

Count

	Current Ratio

		9.00	11.0 0	12.0 0	13.0 0	14.0 0	16.0 0	18.0 0
Opini Audit	1.0 0	1	0	0	0	0	0	0
	2.0 0	0	0	0	0	0	0	0
	3.0 0	1	0	0	0	0	1	0
	4.0 0	1	1	1	1	1	0	1
Total		3	1	1	1	1	1	1

Crosstab

Count

		Current Ratio							
		19.00	20.00	21.00	22.00	23.00	27.00		
Opini Audit	1.00	0	0	0	0	0	0	0	2
	2.00	0	0	0	0	0	0	1	2
	3.00	0	0	0	0	0	0	0	8
	4.00	2	1	1	1	1	1	0	33
Total		2	1	1	1	1	1	1	45

Chi-Square Tests

	Value	df	Asymptotic Significance (2- sided)
Pearson Chi-Square	91.933 ^a	57	.002
Likelihood Ratio	44.514	57	.886

Linear-by-Linear Association	.006	1	.938
N of Valid Cases	45		

Opini Audit * Inventory Turnover

Crosstab

Count

		Inventory Turnover						
		.00	1.00	2.00	3.00	4.00	5.00	6.00
Opini Audit	1.00	1	0	1	0	0	0	0
	2.00	0	1	1	0	0	0	0
	3.00	0	2	4	0	0	0	2
	4.00	0	12	8	1	6	1	2
Total		1	15	14	1	6	1	4

Crosstab

Count

		Inventory Turnover			
		9.00	10.00	11.00	
Opini Audit	1.00	0	0	0	2
	2.00	0	0	0	2
	3.00	0	0	0	8
	4.00	1	1	1	33
Total		1	1	1	45

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	31.456 ^a	27	.253
Likelihood Ratio	19.105	27	.866
Linear-by-Linear Association	1.835	1	.176
N of Valid Cases	45		

Opini Audit * Debt Equity Ratio

Crosstab

Count

		Debt Equity Ratio			Total
		.00	1.00	2.00	
Opini Audit	1.00	0	0	2	2
	2.00	0	1	1	2
	3.00	1	6	1	8
	4.00	10	21	2	33
Total		11	28	6	45

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	18.018 ^a	6	.006
Likelihood Ratio	13.124	6	.041
Linear-by-Linear Association	9.984	1	.002
N of Valid Cases	45		

Opini Audit * ROA

Crosstab

Count

		ROA			Total
		.00	1.00	3.00	
Opini Audit	1.00	1	0	1	2
	2.00	0	2	0	2
	3.00	7	1	0	8
	4.00	33	0	0	33
Total		41	3	1	45

Chi-Square Tests

	Value	df	Asymptotic Significance (2- sided)
Pearson Chi-Square	52.866 ^a	6	.000
Likelihood Ratio	22.694	6	.001
Linear-by-Linear Association	19.725	1	.000
N of Valid Cases	45		



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Kampus 8, Trawaswani 47, Gedung 40114, Telp. (031) 8932205, 89116781174

MAHASISWA / NIM
 /
 /

KARTU BIMBINGAN SKRIPSI



Nama Mahasiswa / NIM

: Debby Aprilia Kusuma (2215032028)

Nama Pembimbing

: Prof. Dr. H. Tri Ratumanan, Ak, M. CA., CPA

Judul Skripsi

: PENGARUH KEPERTUHAN STANDAR AKUNTANSI KEDAGANGAN DPM

: EDANG CONCERN TERHADAP OPINI ADIT PADA PERUBAHAN CONDINGE 6000 YANG
 TERDAPAT DI BURSA EFEK INDONESIA

Mata Program Skripsi : Semester Thn. Ak. Selesai Bimbingan Tanggal

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1.	25/10/20	Judul	Konsultasi	[Signature]
2.	28/10/20	Judul	Acc	[Signature]
3.	21/11/20	Bab I, II	Konsultasi	[Signature]
4.	23/11/20	" III	—	[Signature]
5.	23/11/20	" I, II, III	Acc	[Signature]
6.	28/11/20	" IV	Konsultasi	[Signature]
7.	29/11/20	" IV	—	[Signature]
8.	5/01/20	" IV, V	—	[Signature]
9.	10/01/20	" IV, V	Acc	[Signature]

Perpanjangan 1

Semester _____

Th. Ak. _____

Paraf Kapro _____

Surabaya, 10 Januari 2021

[Signature]
 Prof. Dr. H. Tri Ratumanan, Ak, M. CA., CPA
 (Nama dan tanda tangan Pembimbing)



PERINTAH REVISI

Yang bertanda-tangan dibawah ini Dosen Penguji Skripsi mahasiswa :

Nama Mahasiswa : Deby Aprilia Kumala
N. P. M : 1221509098
Program Studi : Akuntansi
Judul : PENGGGARUH KEPATUHAN STANDAR AKUNTANSI KEJANGAN DAN GOING CONCERN TERHADAP OPINI AUDIT PADA PERUSAHAAN CONSUMER GOOD YANG TERDAFTAR DI BURSA EFEK INDONESIA (STUDI PADA PERUSAHAAN CONSUMER GOOD YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-2019)

Memerintahkan untuk mengadakan revisi skripsi sebagai berikut :

No.	Materi	BAB	Halaman
	tidak ada revisi		

- ▶ Revisi harus diselesaikan paling lambat 2 (dua) minggu setelah ujian.
- ▶ Apabila ada revisi judul setelah ujian, segera lapor ke TU (tidak lapor judul dianggap sudah benar)

Setujutelah direvisi,
Dosen Penguji,

Prof. Dr. Hj. Tri Ratnawati, MS.Ak. CA. CPA

Surabaya, 20 Januari 2021
Dosen Penguji

Prof. Dr. Hj. Tri Ratnawati, MS.Ak. CA. CPA