

TABEL 1.1**Hasil Statistik Deskriptif****Descriptive Statistics**

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
QUALIFIED	153	,00	1,00	,9804	,01125	,13910	,019
OPM/TAI	153	,00	11,20	,9509	,10642	1,31637	1,733
CA/CALI	153	-130,17	344,33	1,5553	2,41245	29,84031	890,444
REC/SALI	153	,00	16,12	,2576	,10532	1,30279	1,697
NP/SALI	153	,01	15,16	1,7684	,20339	2,51578	6,329
AUDIT FEE	153	1,00	25,24	4,3687	,53633	6,63404	44,010
TYPE AUDIT	153	,00	1,00	,6797	,03784	,46811	,219
KUALITAS PERUSAHAAN	153	1,00	30,32	2,8001	,47061	5,82109	33,885
Valid N (listwise)	153						

Tabel 4.2**Hasil Uji Analisis Regresi Logistik****Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
X1	-.135	.211	.409	1	.523	.874	.578	1.322
X2	.528	2.474	.045	1	.831	1.695	.013	216.282
X3	-2.420	1.778	1.852	1	.174	.089	.003	2.902
X4	-.718	.336	4.568	1	.033	.488	.252	.942
Step 1 ^a X5	.278	.131	4.494	1	.034	1.320	1.021	1.706
X6(1)	.767	.777	.976	1	.323	2.154	.470	9.874
X7	-.323	.120	7.294	1	.007	.724	.572	.915
Constant	-1.084	2.855	.144	1	.704	.338		

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5, X6, X7.

Tabel 4.3

Hasil Uji Multikolinearitas

Correlation Matrix

	Constant	X1	X2	X3	X4	X5	X6(1)	X7
Constant	1.000	-.240	-.091	-.195	-.277	-.922	-.162	-.250
X1	-.240	1.000	-.114	.048	.148	.176	-.313	.025
X2	-.091	-.114	1.000	.012	.082	-.018	.125	.035
X3	-.195	.048	.012	1.000	.265	-.013	-.120	.223
X4	-.277	.148	.082	.265	1.000	-.002	.007	.384
X5	-.922	.176	-.018	-.013	-.002	1.000	.157	-.028
X6(1)	-.162	-.313	.125	-.120	.007	.157	1.000	-.131
X7	-.250	.025	.035	.223	.384	-.028	-.131	1.000

Sumber: Output SPSS Ver 20.2

Tabel 4.4

Nilai -2 Log Likelihood

-2 Log Likelihood Block N=0	-2 Log Likelihood Blok N=1
90,599	70,064

Sumber : Output SPSS ver.20

Tabel 4.5

Hasil Pengujian Cox dan Snell's R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	70.064 ^a	.137	.282

Sumber : Output SPSS ver.20

Tabel 4.6

Hasil Pengujian Cox dan Snell's Squire

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7.190	8	.516

Sumber : SPSS ver.20

Tabel 4.7

Hasil Pengujian Matriks Klasifikasi

Classification Table^a

	Observed	Predicted		
		PROBABILITAS		Percentage
		NON QUALIFIED	OPINI QUALIFIED	Correct
Step 1	NON QUALIFIED	2	14	14,3
	OPINI QUALIFIED	0	121	100,0
	Overall Percentage			91,3

Sumber : SPSS ver.20

Tabel 4.8

Hasil Pengujian Koefisien Regresi Logistik

Variables in the Equation								
	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a								
X1	-.135	.211	.409	1	.523	.874	.578	1.322
X2	.528	2.474	.045	1	.831	1.695	.013	216.282
X3	-2.420	1.778	1.852	1	.174	.089	.003	2.902
X4	-.718	.336	4.568	1	.033	.488	.252	.942
X5	.278	.131	4.494	1	.034	1.320	1.021	1.706
X6(1)	.767	.777	.976	1	.323	2.154	.470	9.874
X7	-.323	.120	7.294	1	.007	.724	.572	.915
Constant	-1.084	2.855	.144	1	.704	.338		

Sumber : SPSS ver.20

Perusahaan Manufaktur			
	Industri Dasar Dan Kimia		
1	Semen	Intp	Indocement Tunggal Prakasa Tbk
2		Smbr	Semen Baturaja Persero Tbk
3		Smcb	Holcim Indonesia Tbk D.H Semen Cibinong Tbk
4		Smgr	Semen Indonesia Tbk D.H Semen Gresik Tbk
5		Wton	Wijaya Karya Beton Tbk
6		Amfg	Asahimas Flat Glass Tbk
7		Arna	Arwana Citra Mulia Tbk
8		Ikai	Inti Keramik Alam Sari Industri Tbk
9	Keramik, Porselen, Kaca	Kias	Kramika Indonesia Assosiasi Tbk
10		Mlia	Mulia Industrindo Tbk
11		Mark	Mark Dynamics Indonesia Tbk
12		Toto	Surya Toto Indonesia Tbk
13		Alka	Alaska Industrindo Tbk
14		Almi	Alumindo Lighthat Metal Industri Tbk
15		Baja	Saranacentral Bajatama Tbk
16	Logam Dan Sejenis Nya	Bton	Beton Jaya Manunggal Tbk
17		Ctbn	Citra Turbindo Tbk
18		Gdst	Gunawan Dianjaya Steel Tbk
19		Lmsh	Lionmesh Prima Tbk
20		Inai	Indal Alumunium Industry Tbk
21		Issp	Steel Pipe Industry Of Indonesia Tbk
22		Jksw	Jakarta Kyoei Steel Work Ltd Tbk
23		Jprs	Jaya Pari Steel Tbk
24		Kras	Krakatau Steel Tbk
25		Lion	Lion Metal Works Tbk
26		Lmsh	Lionmesh Prima Tbk
27		Nikl	Pelat Timah Nusantara Tbk
28		Gdst	Gunawan Dianjaya Steel Tbk
29		Pico	Pelangi Indah Canindo Tbk
30		Tbms	Tembaga Mulia Semanan Tbk
31		Agii	Aneka Gas Industri Tbk
32		Brpt	Barito Pasific Tbk
33		Invs	Inovisi Infracom Tbk
34		Budi	Budi Starch And Sweetener Ybk D.H Budi Acid Jaya Tbk
35	Kimia	Dpns	Duta Pertiwi Nusantara Tbk
36		Ekad	Ekadharma International Tbk

37		Etwa	Eterindo Wahanatama Tbk
38		Inci	Intan Wijaya International Tbk
39		Mdki	Emdeki Utama Tbk
40		Srsn	Indo Acitama Tbk
41		Tpia	Chandra Asri Petrochemical
42		Unic	Unggul Indah Cahaya Tbk
43		Akku	Alam Karya Unggul Tbk
44	Plastik Dan Kemasan	Akpi	Argha Karya Prima Industri Tbk
45		Apli	Asiaplast Industries Tbk
46		Impc	Impack Pratama Industri Tbk
47		Brna	Berlina Tbk
48		Fpni	Lotte Chemical Titan Kimia Nusantara Tbk
49		Igar	Champion Pasific Indonesia Tbk Dh Kageo Igar Jaya Tbk
50		Impc	Impack Pratama Industri Tbk
51		Ipol	Indopoly Swakarsa Industry Tbk
52		Pbid	Panca Budi Idaman Tbk
53		Siap	Sekawan Intipratama Tbk
54		Cpin	Charoen Pokphand Indonesia Tbk
55	Pakan Ternak	Jpfa	Japfa Comfeed Indonesia Tbk
56		Main	Malindo Feedmill Tbk
57		Sipd	Sierad Produce Tbk
58		Suli	Slj Global Tbk D.H Sumalindo Lestari Jaya Tbk
59	Pulp Dan Kertas	Fasw	Fajar Surya Wisesa Tbk
60		Inkp	Indah Kiat Pulp And Peper Tbk
61		Inru	Toba Pulp Lestari Tbk
62		Kbri	Kertas Basuki Rachmat Indonesia Tbk
63		Kdsi	Kedaung Setia Industrial Tbk
64		Spma	Suparma Tbk
65		Tkim	Pabrik Kertas Tjiwi Kimia Tbk
	Aneka Industri		
66	Mesin Dan Alat Berat	Amin	Ateliers Mecaniques D'indonesie Tbk
67		Asii	Astra International Tbk
68	Otomotif Dan Komponen	Auto	Astra Auto Part Tbk
69		Bolt	Garuda Metalindo Tbk
70		Bram	Indo Kordsa Tbk
71		Gdyr	Goodyear Indonesia Tbk
72		Gjtl	Gajah Tunggal Tbk
73		Imas	Indomobil Sukses International Tbk
74		Inds	Indospring Tbk

75		Lpin	Multi Prima Sejahtera Tbk
76		Masa	Multistrada Arah Sarana Tbk
77		Nips	Nippres Tbk
78		Admg	Polychem Indonesia Tbk
79		Smsm	Selamat Sempurna Tbk
80		Argo	Argo Pantas Tbk
81	Tekstil Dan Garmen	Cntb	Century Textile Industry Tbk
82		Ertx	Eratex Djaya Tbk
83		Bell	Trisulla Textile Industries Tbk
84		Esti	Ever Shine Textile Industry Tbk
85		Argo	Argo Pantas Tbk
86		Mytx	Apac Citra Centertex Tbk
87		Hdtx	Panasia Indo Resources Tbk D.H Panasia Indosyntec Tbk
88		Indr	Indo Rama Synthetic Tbk
89		Mytx	Apac Citra Centertex Tbk
90		Pbrx	Pan Brothers Tbk
91		Poly	Asia Pasific Fibers Tbk D.H Polysindo Eka Persada Tbk
92		Ricy	Ricky Putra Globalindo Tbk
93		Sril	Sri Rejeki Isman Tbk
94		Tfco	Tifico Fiber Indonesia Tbk
95		Star	Star Petrochem Tbk
96		Tris	Trisula International Tbk
97		Unit	Nusantara Inti Corpora Tbk
98		Bata	Sepatu Bata Tbk
99		Jecc	Jembo Cable Company Tbk
100	Alas Kaki	Kbli	Kmi Wire And Cable Tbk
101		Kblm	Kabelindo Murni Tbk
102	Kabel	Scco	Supreme Cable Manufacturing And Commerce Tbk
103		Untx	Unitex Tbk
104		Voks	Voksel Electric Tbk
105		Ptsn	Sat Nusa Persada Tbk
106	Elektronika	Suli	Slj Global Tbk D.H Sumalindo Lestari Jaya Tbk

PERUSAHAAN MANUFAKTUR			
	Industri Barang Konsumsi		
106	Makanan Dan Minuman	Aisa	Tiga Pilar Sejahtera Food Tbk
107		Alto	Tri Banyan Tirta Tbk
108		Ceka	Wilmar Cahaya Indonesia Tbk D.H Cahaya

			Kalbar Tbk
109		Cleo	Sariguna Primatirta Tbk
110		Dlta	Delta Djakarta Tbk
111		Icbp	Indofood Cbp Sukses Makmur Tbk
112		Hoki	Buyung Poetra Sembada Tbk
113		Indf	Indofood Sukses Makmur Tbk
114		Mlbi	Multi Bintang Indonesia Tbk
115		Camp	
116		Myor	Mayora Indah Tbk
117		Pcar	Prima Cakrawala Abadi Tbk
118		Roti	Nippon Indosari Corporindo Tbk
119		Skbm	Sekar Bumi Tbk
120		Ggrm	Gudang Garam Tbk
121		Sido	Pt Industri Jamu Dan Farmasi Sido Muncul Tbk
122		Hmsp	Hanjaya Mandala Sampoerna Tbk
123		Rmba	Bentoel International Investama Tbk
124	Rokok	Wiim	Wismilak Inti Makmur Tbk
125		Dvla	Darya Varia Laboratoria Tbk
126		Inaf	Indofarma Tbk
127		Kaef	Kimia Farma Tbk
128	Farmasi	Klbf	Kalbe Farma Tbk
129		Merk	Merck Tbk
130		Tspc	Tempo Scan Pasific Tbk
131		Ades	Akasha Wira International Tbk
132		Pyfa	Pyridam Farma Tbk
133	Kosmetik Dan Alt Rumah Tangga	Tcid	Mandom Indonesia Tbk
134		Unvr	Unilever Indonesia Tbk
135		Mbto	Martina Berto Tbk
136		Cint	Chitose Internasional Tbk
137		Kici	Kedaung Indag Can Tbk
138		Lmpi	Langgeng Makmur Industry Tbk
139		Mrat	Mustika Ratu Tbk
140	Peralatan Rumah Tangga	Wood	Integra Indocabinet Tbk
141		Hrta	Hartadinata Abadi Tbk
142		Wsbp	Pt. Waskita Beto Precast Tbk
143	Lainnya	Kino	Kino Indonesia Tbk
144		Bima	Primarindo Asia Infrastructure Tbk D.H Bintang Kharisma