

LAMPIRAN
DATA PENELITIAN

Lampiran 1. Surat Permohonan Ijin Meneliti



YAYASAN WAKAF UMI
UNIVERSITAS MUSLIM INDONESIA
FAKULTAS EKONOMI DAN BISNIS

Kampus II : Jl.Urip Sumoharjo Telp. (0411) 449775 – 453308 – 453818 Fax. (0411) 453308 Makassar 90231



Nomor : 0271/C.04/FEB-I/UMI/II/2024
 Lamp. :
 Perihal : **Permohonan Rekomendasi Izin Penelitian**

Kepada Yang Terhormat,
 Pimpinan Galeri Investasi BEI FEB UMI
 Di-
 T e m p a t

Assalamu Alaikum Warahmatullahi Wabarkatuh

Atas Rahmat Allah SWT., dalam rangka menyelesaikan tugas akhir Mahasiswa Fakultas Ekonomi dan Bisnis UMI, maka dengan ini kami mengajukan permohonan kepada Bapak/Ibu untuk dapat kiranya menerima mahasiswa/i kami berikut ini:

N a m a : Nur Ramadhani K
 N I M : 02320200005
 Fakultas/ Jurusan : Ekonomi dan Bisnis / Akuntansi
 Konsentrasi : Auditing
 Judul Skripsi : *"Pengaruh Profitabilitas, Likuiditas, dan Debt Default Terhadap Opini Audit Going Concern pada Perusahaan Pertambangan Yang terdaftar di BEI 2020-2022"*

Untuk melaksanakan Penelitian Skripsi di instansi/perusahaan yang Bapak/Ibu pimpin.

Pelaksanaan Penelitian Skripsi mahasiswa/mahasiswi disesuaikan dengan jadwal yang ditentukan oleh instansi/perusahaan yang Bapak/Ibu pimpin.

Demikian permohonan ini kami sampaikan, atas perhatian dan kerja samanya kami ucapkan terima kasih.

Wallahu Waliyut Taufiq Walhidayah



Tembusan
 1. Rektor UMI Makassar
 2. Dekan Fakultas Ekonomi Dan Bisnis UMI
 3. Pertinggal.

Terakreditasi : Unggul : Program Studi Ekonomi Pembangunan, Nomor : 10207/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 : 10828/SK/BAN-PT/AK-ISK/S/IX/2021
 Terakreditasi : B : Program Studi PPAK, Nomor : 8372/SK/BAN-PT/Akred/PP/XII/2020

Lampiran 2. Surat Jawaban Permohonan Penelitian



Nomor : 315/GI-BEI/FEB/UMI/II/2024 25 Rajab 1445H.
 Lamp : - 06 Februari 2024M.
 Hal. : Jawaban Permohonan Penelitian

Kepada Yth
Dekan Fakultas Ekonomi Dan Bisnis
Universitas Muslim Indonesia
 di-

Tempat

Assalamu Alaikum Warahmatullahi Wabarakatuh

Memperhatikan surat dari Universitas Muslim Indonesia maka bersama ini disampaikan, hal-hal sebagai berikut :

1. Bahwa Galeri Investasi BEI Fakultas Ekonomi Dan Bisnis UMI Makassar bersedia untuk memberikan persetujuan untuk melakukan penelitian kepada mahasiswa/i berikut :

Nama	: Nur Ramadhani K
Stambuk	: 023 2020 0005
Fakultas/Jurusan	: Ekonomi dan Bisnis / Ilmu Akuntansi
Konsentrasi	: Keuangan
Judul Penelitian	: <i>"Pengaruh Profitabilitas, Likuiditas, Dan Debt Default Terhadap Opini Audit Going Concern Pada Perusahaan Pertambangan Yang Terdaftar Di BEI 2020-2022"</i>
2. Yang tersebut diatas telah mengikuti Kelas Edukasi Pasar Modal Galeri Investasi Bursa Efek Indonesia Fakultas Ekonomi dan Bisnis UMI (GI BEI-FEB UMI).
3. Yang Tersebut diatas telah membuka Rekening Dana Investasi (RDI) di GI BEI Fakultas Ekonomi Dan Bisnis UMI.
4. Kelas Edukasi Pasar Modal yang diselenggarakan oleh GI FEB UMI dan Pembukaan Rekening Dana Investasi **TIDAK DIPUNGUT** biaya apapun.

Demikian surat ini dibuat untuk dipergunakan sebagaimana mestinya, atas perhatian dan kerjasamanya diucapkan terima kasih.

Kepala
 Galeri Investasi BEI Fakultas Ekonomi Dan Bisnis UMI



Muhammad Faisal AR Pelu, SE.,M.Ak.

Lampiran 3. Data Penelitian

Profitabilitas (X1)

NO	KODE	TAHUN	PROFITABILITAS (X1)		
			LABA BERSIH	TOTAL AKTIVA	ROA
1	ADRO	2020	158.505.000.000,00	1.731.867.000.000,00	12,74
		2021	1.028.593.000.000,00	2.838.132.000.000,00	1,34
		2022	2.831.123.000.000,00	5.319.309.000.000,00	1,54
2	BUMI	2020	3.485.463.100.000,00	39.737.670.300.000,00	4,44
		2021	10.017.985.000.000,00	38.213.455.600.000,00	1,41
		2022	46.736.538.000.000,00	85.797.481.600.000,00	11,7
3	PTBA	2020	9.089.780.000.000,00	8.364.356.000.000,00	3,34
		2021	5.104.990.000.000,00	8.151.865.000.000,00	3,45
		2022	2.300.639.000.000,00	20.946.518.000.000,00	4,2
4	ITMG	2020	14.441.000.000,00	419.933.000.000,00	1,41
		2021	42.052.000.000,00	482.093.000.000,00	4,3
		2022	43.052.000.000,00	492.093.000.000,00	3,34
5	GEMS	2020	33.842.640.000.000,00	40.785.673.400.000,00	4,2
		2021	10.050.289.700.000,00	48.151.523.500.000,00	1,3
		2022	13.563.284.600.000,00	55.117.162.900.000,00	1,5
6	BRMS	2020	161.265.000.000,00	46.991.300.000.000,00	4,67
		2021	1.675.169.000.000,00	24.928.323.400.000,00	7,05
		2022	1.908.010.000.000,00	28.851.751.100.000,00	1,26
7	HRUM	2020	1.987.012.000.000,00	24.945.582.200.000,00	3,2
		2021	2.211.093.100.000,00	19.560.888.300.000,00	3,9
		2022	2.311.093.100.000,00	18.560.888.300.000,00	11,51
8	BSSR	2020	1.011.969.800.000,00	95.968.026.000.000,00	1,59
		2021	9.522.327.000.000,00	10.752.211.000.000,00	4,13
		2022	9.622.327.000.000,00	10.852.211.000.000,00	1,26
9	MBAP	2020	4.905.846.000.000,00	12.565.015.200.000,00	3,09
		2021	14.612.989.000.000,00	20.954.813.400.000,00	4,02
		2022	4.456.726.600.000,00	26.273.132.800.000,00	4,52
10	PTRO	2020	436.300.000.000,00	22.201.400.000.000,00	6,09
		2021	384.500.000.000,00	21.584.300.000.000,00	2,73
		2022	215.800.000.000,00	20.615.400.000.000,00	12,74
11	TOBA	2020	280.744.660.000,00	703.593.690.000,00	3,18
		2021	129.597.810.000,00	2.090.187.060.000,00	5,62
		2022	141.658.400.000,00	2.130.376.840.000,00	6,43
12	MYOH	2020	225.336.628.888,00	1.157.434.110.000,00	4,9
		2021	269.564.858.888,00	1.344.107.590.000,00	4,3

		2022	290.938.383.944,00	1.627.362.272.233,00	4,6
13	DOID	2020	34.632.656.272,00	119.282.382.928,00	3,7
		2021	62.592.652.626,00	172.627.272.622,00	11,82
		2022	73.637.373.732,00	282.382.273.282,00	11,87
14	SMMT	2020	65.473.763.373,00	102.923.932.829,00	12,74
		2021	67.373.938.373,00	122.823.818.172,00	4,3
		2022	87.958.585.745,00	137.287.628.282,00	4,9
15	KKG I	2020	63.827.628.272,00	102.923.032.820,00	12,74
		2021	74.948.393.832,00	202.398.202.929,00	5,59
		2022	82.732.832.738,00	238.484.928.292,00	4,3
16	DEWA	2020	463.628.283.833,00	1.023.392.392.202,00	5,59
		2021	563.834.638.733,00	1.239.392.392.082,00	3,15
		2022	453.763.423.734,00	1.592.942.939.221,00	4,38
17	GTBO	2020	79.028.732.829,00	203.920.920.202,00	5,28
		2021	71.728.323.832,00	239.238.239.102,00	12,74
		2022	54.728.227.223,00	205.920.283.022,00	3,28
18	FIRE	2020	172.823.722.372,00	1.029.239.923.923,00	4,99
		2021	182.928.329.293,00	1.292.398.329.382,00	4,96
		2022	198.283.272.732,00	1.392.932.829.274,00	11,93
19	SMRU	2020	467.376.428.362,00	1.029.328.293.392,00	12,89
		2021	657.363.736.347,00	1.762.742.626.429,00	1,28
		2022	345.262.532.632,00	2.892.382.392.382,00	9,26
20	DSSA	2020	18.723.828.237.852,00	56.383.463.483.643,00	12,74
		2021	26.533.753.300.000,00	73.463.483.473.837,00	14,92
		2022	20.182.932.832.932,00	89.820.328.392.733,00	7,66
21	MEDC	2020	2.928.283.282.911,00	19.292.382.392.828,00	5,41
		2021	3.928.282.737.223,00	17.282.938.282.822,00	3,34
		2022	3.593.923.838.384,00	21.923.928.282.382,00	4,7
22	ESSA	2020	7.346.374.364.374,00	34.624.272.732.322,00	6,35
		2021	6.576.373.463.473,00	32.828.737.437.393,00	12,74
		2022	7.484.748.547.533,00	30.192.392.932.822,00	1,3
23	ENRG	2020	834.839.438.743,00	10.239.239.238.273,00	1,28
		2021	934.834.934.738,00	12.392.392.729.232,00	1,52
		2022	1.021.932.398.239,00	15.023.842.032.832,00	4,28
24	ELSA	2020	3.290.329.321.902,00	23.923.823.924.892,00	3,34
		2021	3.229.328.324.922,00	25.028.239.273.200,00	9,98
		2022	4.394.834.734.034,00	31.912.382.378.272,00	1,3
25	SUNI	2020	1.203.293.293.823,00	12.320.329.329.123,00	1,28
		2021	1.029.323.823.722,00	16.438.438.437.433,00	4,48
		2022	2.109.289.328.282,00	17.238.237.237.233,00	3,21
26	MITI	2020	4.938.348.329.933,00	14.928.283.283.283,00	1,3

		2021	3.737.273.272.723,00	15.848.237.237.823,00	12,74
		2022	3.928.329.237.823,00	19.283.298.327.832,00	1,8
27	APEX	2020	463.873.637.232,00	2.129.838.238.283,00	1,3
		2021	593.843.843.853,00	3.129.323.823.828,00	1,28
		2022	792.378.283.273,00	3.928.232.372.732,00	5,28
28	PKPK	2020	1.238.228.328.112,00	14.271.723.627.311,00	2,05
		2021	1.323.823.927.232,00	13.623.623.512.372,00	1,41
		2022	1.982.382.371.824,00	12.392.382.732.832,00	12,74
29	RUIS	2020	634.526.263.273,00	4.347.837.426.374,00	3,89
		2021	790.283.823.734,00	5.738.436.348.473,00	12,74
		2022	882.938.239.237,00	6.749.437.309.438,00	3,58
30	MDKA	2020	7.346.364.364.373,00	21.727.326.327.828,00	6,71
		2021	5.737.436.374.365,00	19.283.293.872.392,00	11,7
		2022	8.457.458.476.223,00	18.237.238.283.273,00	3,34
31	INCO	2020	8.485.745.847.544,00	76.746.484.648.474,00	5,66
		2021	9.348.309.384.393,00	79.849.547.485.744,00	6,36
		2022	12.023.923.928.292,00	89.937.383.743.837,00	5,16
32	ANTM	2020	5.874.938.738.437,00	75.939.394.383.873,00	5,22
		2021	6.387.436.383.733,00	79.838.437.374.613,00	4,29
		2022	9.028.932.938.223,00	85.738.347.384.373,00	1,28
33	CITA	2020	202.233.843.939,00	1.029.332.928.291,00	3,4
		2021	219.192.839.292,00	908.239.387.292,00	14,5
		2022	198.237.828.282,00	1.029.233.829.282,00	12,74
34	TINS	2020	1.000.239.820.283,00	3.292.929.129.221,00	1,28
		2021	1.029.239.202.223,00	4.626.532.626.322,00	8,9
		2022	1.203.129.320.329,00	3.426.226.365.262,00	7,4
35	GGRP	2020	556.373.636.363,00	2.617.176.282.729,00	1,2
		2021	798.383.748.373,00	3.562.525.265.252,00	1,3
		2022	657.637.363.733,00	2.314.142.525.262,00	9,98
36	NICL	2020	32.010.038.466,00	124.117.615.157,00	7,3
		2021	45.498.526.972,00	334.254.721.473,00	2,23
		2022	55.637.373.633,00	465.674.773.735,00	12,74
37	IFSH	2020	23.481.357.082,00	700.685.860.513,00	1,5
		2021	159.076.942.627,00	557.958.653.905,00	1,46
		2022	293.829.283.825,00	657.363.637.367,00	1,3
38	ZINC	2020	29.122.291.312,00	362.744.240.649,00	1,28
		2021	77.195.656.470,00	713.997.609.183,00	11,7
		2022	89.883.837.483,00	819.283.828.222,00	3,34
39	DKFT	2020	341.481.945.877,00	1.929.283.299.020,00	6,71
		2021	275.867.485.699,00	2.929.201.920.202,00	3,09
		2022	293.829.292.922,00	2.873.729.828.722,00	4,02

Likuiditas (X2)

NO	KODE	TAHUN	LIKUIDITAS (X2)		
			ASET LANCAR	KEWAJIBAN LANCAR	CURRENT RATIO
1	ADRO	2020	41.928.382.873.928	17.827.382.739.292	1,580
		2021	40.485.952.980.000	19.422.624.870.000	2,080
		2022	83.273.782.395.000	38.315.800.360.000	2,170
2	BUMI	2020	10.928.392.839.323	35.029.283.849.303	0,310
		2021	11.063.689.783.200	41.043.126.904.650	2,080
		2022	12.097.118.066.705	14.445.835.196.250	0,840
3	PTBA	2020	17.827.429.283.928	9.837.638.373.837	3,260
		2021	18.211.500.000.000	7.500.647.000.000	2,430
		2022	24.432.148.000.000	10.701.780.000.000	2,280
4	ITMG	2020	15.847.328.473.833	7.635.363.635.372	2,080
		2021	14.094.162.360.000	5.203.058.895.000	1,070
		2022	29.878.271.975.000	9.167.771.515.000	3,260
5	GEMS	2020	8.938.376.482.728	5.648.473.837.484	1,580
		2021	6.193.296.850.680	6.065.786.024.145	2,350
		2022	11.339.225.968.040	7.408.869.707.620	1,530
6	BRMS	2020	3.829.428.292.842	1.020.239.203.292	3,750
		2021	3.556.025.333.010	1.197.097.730.595	2,970
		2022	2.787.324.986.595	1.041.000.641.040	2,680
7	HRUM	2020	3.502.359.740.880	347.652.695.520	10,070
		2021	3.532.182.412.590	1.149.438.222.945	3,070
		2022	8.129.486.687.705	3.533.618.467.965	4,480
8	BSSR	2020	3.291.928.230.822	1.928.329.328.202	1,710
		2021	3.876.999.359.130	2.420.581.731.255	1,600
		2022	3.338.345.762.845	2.680.903.470.720	1,250
9	MBAP	2020	1.920.328.329.282	803.943.843.834	2,390
		2021	2.989.204.131.510	751.488.487.965	3,980
		2022	4.107.189.770.755	766.574.095.530	5,360
10	PTRO	2020	3.920.238.239.282	1.928.328.392.282	2,030
		2021	3.306.641.265.000	2.387.661.435.000	1,390
		2022	4.033.557.715.000	3.474.110.635.000	1,580
11	TOBA	2020	3.102.982.392.382	1.920.238.231.021	1,620
		2021	2.981.651.841.090	1.713.136.930.065	1,740
		2022	3.335.104.943.020	1.914.493.502.210	1,740
12	MYOH	2020	2.101.292.391.212	303.930.298.322	6,910
		2021	1.917.369.477.135	285.454.261.710	6,720
		2022	2.196.569.785.195	278.909.949.650	7,880

13	DOID	2020	9.902.382.390.238	7.023.923.829.238	1,420
		2021	9.614.774.475.450	6.762.682.685.205	1,560
		2022	10.209.919.542.300	6.566.697.178.750	1,990
14	SMMT	2020	201.292.392.922	101.239.230.929	1,580
		2021	237.930.057.104	111.872.346.585	2,980
		2022	171.801.416.368	159.985.988.549	6,910
15	KKGI	2020	902.392.392.822	302.932.939.023	1,580
		2021	716.274.893.250	296.124.339.060	0,530
		2022	1.458.796.600.195	564.610.537.340	1,070
16	DEWA	2020	2.019.283.282.923	1.920.329.232.982	0,530
		2021	2.331.700.339.275	2.861.125.272.675	0,830
		2022	2.572.475.641.355	3.612.504.498.270	0,550
17	GTBO	2020	57.484.847.454	69.303.493.833	0,830
		2021	42.674.760.315	77.547.535.650	1,580
		2022	153.926.441.170	76.077.272.825	1,390
18	FIRE	2020	190.293.829.282	120.293.239.282	0,490
		2021	213.857.052.760	153.665.650.636	0,230
		2022	64.042.560.151	131.360.321.273	0,190
19	SMRU	2020	172.823.728.237	464.564.584.842	1,870
		2021	165.378.703.034	710.531.093.707	1,570
		2022	125.400.934.643	661.317.937.432	1,360
20	DSSA	2020	19.203.298.123.022	10.293.291.328.203	1,580
		2021	16.339.883.706.990	9.601.373.720.475	4,460
		2022	35.488.921.920.055	26.103.746.586.500	1,270
21	MEDC	2020	20.192.912.039.202	17.282.382.192.822	1,490
		2021	24.272.805.452.985	14.353.107.030.720	3,260
		2022	27.418.109.060.845	21.593.168.121.780	2,140
22	ESSA	2020	1.929.032.482.402	1.292.892.839.322	0,340
		2021	2.253.877.603.245	1.394.783.997.840	1,580
		2022	4.087.134.870.385	1.906.738.422.240	0,900
23	ENRG	2020	1.862.398.657.080	5.472.802.586.160	1,570
		2021	2.327.669.706.465	4.194.574.606.350	1,740
		2022	2.817.736.765.315	5.285.969.503.215	1,500
24	ELSA	2020	3.827.848.782.827	2.435.262.826.363	3,260
		2021	4.446.784.000.000	2.561.234.000.000	2,420
		2022	5.287.016.000.000	3.531.761.000.000	0,900
25	SUNI	2020	768.409.484.934	129.389.383.948	1,570
		2021	288.138.855.169	119.115.127.663	2,510
		2022	390.115.438.219	141.798.364.717	2,930
26	MITI	2020	33.237.551.505	3.470.254.381	0,900
		2021	51.450.314.927	20.515.221.523	1,580

		2022	200.200.256.743	68.244.336.694	1,640
27	APEX	2020	992.028.392.028	192.028.203.830	0,900
		2021	932.241.486.960	246.712.903.965	1,570
		2022	1.107.017.541.215	238.568.908.905	0,830
28	PKPK	2020	7.837.438.373	503.934.399	1,070
		2021	6.617.838.000	466.098.000	1,150
		2022	31.564.847.000	38.081.311.000	1,580
29	RUIS	2020	665.500.151.752	622.110.304.014	1,930
		2021	705.432.871.300	614.886.507.245	1,580
		2022	712.548.890.131	565.502.281.144	5,360
30	MDKA	2020	7.438.373.847.839	3.857.439.478.490	4,970
		2021	5.867.409.102.660	4.240.149.412.635	0,840
		2022	14.021.863.230.010	9.464.053.739.875	3,260
31	INCO	2020	9.829.347.393.743	1.834.938.739.438	1,790
		2021	11.933.756.640.000	2.402.653.950.000	1,870
		2022	15.495.350.310.000	2.740.235.545.000	1,560
32	ANTM	2020	10.292.839.278.292	5.647.363.746.332	2,210
		2021	11.728.143.000.000	6.562.383.000.000	1,810
		2022	11.184.887.000.000	5.971.662.000.000	1,570
33	CITA	2020	1.029.238.829.028	658.474.893.733	1,310
		2021	1.227.615.176.899	555.917.657.294	3,040
		2022	1.545.322.403.633	853.986.511.798	1,580
34	TINS	2020	2.828.392.820.292	4.938.202.829.382	1,570
		2021	7.424.045.000.000	5.685.990.000.000	3,270
		2022	5.634.787.000.000	2.547.165.000.000	5,200
35	GG	2020	3.929.382.928.393	1.293.828.385.830	1,550
		2021	3.934.976.284.800	2.715.922.550.925	0,900
		2022	6.054.244.905.870	4.153.806.713.140	2,420
36	NICL	2020	257.282.638.272	78.746.363.332	5,010
		2021	334.254.721.473	64.286.376.302	1,590
		2022	513.358.376.621	92.472.757.720	1,580
37	IFSH	2020	701.167.824.001	549.534.478.769	0,380
		2021	558.353.502.327	319.470.414.757	1,130
		2022	506.008.601.665	251.665.233.496	0,900
38	ZINC	2020	758.474.947.839	1.282.837.282.722	1,570
		2021	713.997.609.183	1.344.395.786.233	0,840
		2022	677.776.438.628	1.798.177.599.273	3,260
39	DKFT	2020	1.029.273.927.292	909.473.938.749	4,970
		2021	916.048.993.518	1.021.681.462.994	2,390
		2022	1.169.531.946.642	1.075.927.106.224	3,980

Debt default (X3) dan Opini Audit Going Concern (Y)

No	Kode	Tahun	Debt default (X3)	Opini Audit Going Concern (Y)
1	ADRO	2020	0	0
		2021	1	1
		2022	1	0
2	BUMI	2020	0	1
		2021	1	1
		2022	0	0
3	PTBA	2020	0	0
		2021	0	0
		2022	0	0
4	ITMG	2020	1	1
		2021	1	1
		2022	0	0
5	GEMS	2020	0	0
		2021	1	1
		2022	1	1
6	BRMS	2020	0	0
		2021	1	0
		2022	0	0
7	HRUM	2020	0	0
		2021	0	0
		2022	0	0
8	BSSR	2020	1	1
		2021	0	0
		2022	1	0
9	MBAP	2020	1	0
		2021	0	0
		2022	0	0
10	PTRO	2020	1	0
		2021	0	0
		2022	0	0
11	TOBA	2020	1	0
		2021	0	1
		2022	0	1
12	MYOH	2020	0	0
		2021	0	0
		2022	1	0
13	DOID	2020	0	0
		2021	1	0
		2022	0	0

14	SMMT	2020	0	0
		2021	0	0
		2022	0	0
15	KKGI	2020	0	0
		2021	0	0
		2022	1	1
16	DEWA	2020	0	0
		2021	1	0
		2022	0	0
17	GTBO	2020	0	0
		2021	0	0
		2022	1	0
18	FIRE	2020	0	0
		2021	0	0
		2022	1	0
19	SMRU	2020	0	0
		2021	1	1
		2022	1	1
20	DSSA	2020	0	0
		2021	0	0
		2022	1	1
21	MEDC	2020	0	0
		2021	0	0
		2022	1	0
22	ESSA	2020	0	0
		2021	0	0
		2022	1	1
23	ENRG	2020	1	1
		2021	1	1
		2022	0	0
24	ELSA	2020	0	0
		2021	1	0
		2022	1	1
25	SUNI	2020	1	1
		2021	1	1
		2022	0	0
26	MITI	2020	1	1
		2021	0	0
		2022	1	1
27	APEX	2020	1	1
		2021	1	1
		2022	0	0

28	PKPK	2020	0	0
		2021	0	0
		2022	0	0
29	RUIS	2020	0	0
		2021	0	0
		2022	0	0
30	MDKA	2020	0	0
		2021	0	0
		2022	0	0
31	INCO	2020	0	1
		2021	1	0
		2022	0	0
32	ANTM	2020	1	0
		2021	1	0
		2022	1	1
33	CITA	2020	1	1
		2021	0	0
		2022	0	0
34	TINS	2020	1	1
		2021	0	0
		2022	0	0
35	GGRP	2020	1	1
		2021	1	1
		2022	1	0
36	NICL	2020	0	0
		2021	1	1
		2022	0	0
37	IFSH	2020	1	1
		2021	0	0
		2022	1	1
38	ZINC	2020	1	1
		2021	0	0
		2022	0	0
39	DKFT	2020	0	0
		2021	1	0
		2022	0	0

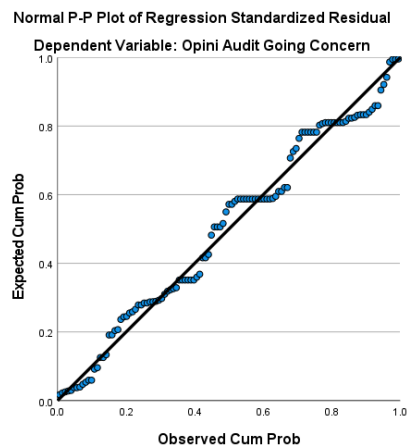
Lampiran 4. Hasil Penelitian

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maksimum	Mean	Std. Deviation
Profitabilitas	117	1.20	14.92	5.4677	3.97647
Likuiditas	117	.19	10.07	2.2110	1.65421
<i>Debt default</i>	117	.00	1.00	.4103	.49400
Opini Audit <i>Going Concern</i>	117	.00	1.00	.2906	.45599
Valid N (listwise)	117				

Hasil Uji Asumsi Klasik

a. Hasil Uji Normalitas



b. Hasil Uji Multikolinieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Profitabilitas	.816	1.225
	Likuiditas	.930	1.075
	<i>Debt default</i>	.769	1.301
a. Dependent Variable: Opini Audit <i>Going Concern</i>			

c. Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.678 ^a	.460	.445	.33961	1.687
a. Predictors: (Constant), <i>Debt default</i> , Likuiditas, Profitabilitas					
b. Dependent Variable: Opini Audit <i>Going Concern</i>					

d. Hasil Uji *Heteroskedastisitas* (Uji *Glejser*)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.022	.209		0.010	.996
	Profitabilitas	-.062	.031	-.323	-2.001	.053
	Likuiditas	-.024	.040	-.099	-0.595	.556
	<i>Debt default</i>	.011	.045	.005	0.028	.978
a. Dependent Variable: Opini Audit <i>Going Concern</i>						

Hasil Uji Hipotesis

a. Hasil Uji Determinasi R²

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.678 ^a	.460	.445	.33961	1.687
a. Predictors: (Constant), <i>Debt default</i> , Likuiditas, Profitabilitas					
b. Dependent Variable: <i>Opini Audit Going Concern</i>					

b. Hasil Uji Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.087	3	3.696	32.044	.000 ^b
	Residual	13.033	113	.115		
	Total	24.120	116			
a. Dependent Variable: <i>Opini Audit Going Concern</i>						
b. Predictors: (Constant), <i>Debt default</i> , Likuiditas, Profitabilitas						

c. Hasil Uji Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.399	.092		4.332	.000
	Profitabilitas	-.031	.009	-.269	-3.519	.001
	Likuiditas	-.051	.020	-.185	-2.578	.011
	<i>Debt default</i>	.422	.073	.458	5.801	.000
a. Dependent Variable: <i>Opini Audit Going Concern</i>						