

## BAB V

### KESIMPULAN DAN SARAN

#### 5.1. Simpulan

Hasil pengujian dan pembahasan pada bagian sebelumnya dapat ditarik kesimpulan sebagai berikut:

1. Faktor Keuangan:
  - a. Hasil pengujian analisis regresi logistik (*logistic regression*) menunjukkan bahwa secara statistik terbukti terdapat pengaruh *financial distress* terhadap opini audit *going concern* selama 2 tahun pengamatan (2011-2012).
  - b. Hasil pengujian analisis regresi logistik (*logistic regression*) menunjukkan bahwa secara statistik terbukti terdapat pengaruh *debt default* terhadap opini audit *going concern* selama 2 tahun pengamatan (2011-2012).
2. Faktor Non Keuangan:
  - a. Hasil pengujian analisis regresi logistik (*logistic regression*) menunjukkan bahwa secara statistik terbukti terdapat pengaruh reputasi auditor terhadap opini audit *going concern* selama 2 tahun pengamatan (2011-2012).
  - b. Hasil pengujian analisis regresi logistik (*logistic regression*) menunjukkan bahwa secara statistik terbukti terdapat pengaruh *disclosure* terhadap opini audit *going concern* selama 2 tahun pengamatan (2011-2012).

## 5.2. Saran

Saran untuk penelitian selanjutnya adalah sebagai berikut:

1. Sehubungan pengaruh variabel  $X_{1-4}$  lemah hanya sebesar 31,3% terhadap Y maka penulis sarankan sebaiknya penelitian selanjutnya menambahkan variabel lain sehingga pengaruh terhadap variabel Y lebih kuat.
2. Penelitian selanjutnya mungkin dapat mempertimbangkan untuk menggunakan objek penelitian seluruh perusahaan yang terdaftar di BEI, sehingga dapat dilihat generalisasi teori secara valid.
3. Penelitian selanjutnya hendaknya mempertimbangan beberapa variable lain yang mungkin mempengaruhi opini audit *going concern* untuk meningkatkan pengetahuan.
4. Periode penelitian selanjutnya sebaiknya lebih dari dua tahun karena periode yang lebih panjang diharapkan dapat memungkinkan klasifikasi seperti pada penelitian Junaidi dan Hartono (2010).

## DAFTAR PUSTAKA

- Agoes, Sukrisno. 2004. *Auditing*. Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
- Bandera, I.D.N. dan Rudyawan, A.R. 2009. Opini Audit *Going Concern*: Kajian Berdasarkan Reputasi Auditor. *Jurnal Akuntansi dan Bisnis* Volume IV No. 2, Juli 2009.
- Bursa Efek Indonesia. n.d. *Indonesia Capital Market Directory* 2011-2012. Jakarta: Bursa Efek Indonesia
- Chen, K.C.W., and B.K. Church. 1992. "Default on Debt Obligation and the Issuance of Going Concern Report". *Auditing: A Journal of Practice & Theory*, Fall. 30-49
- Christiawan, Yulius Jogi. 2003. Kompetensi dan Independensi Akuntan Publik Refleksi Hasil Penelitian Empiris. *Jurnal Akuntansi dan Keuangan* Vol. 4 No. 2 (Nov) Hal. 79-82
- DeAngelo, L.E. 1981a. *Auditor Independence, "Low Balling", and Disclosure Rregulation*. *Journal of Accounting and Economics* . August. pp. 113-127.
- DeAngelo, L.E. 1981 b. Auditor Size and Audit Quality. *Journal of Accounting and Economics* . December. pp 183-199
- Ghozali, Imam. 2005. *Aplikasi Analisis Multivariat dengan Program SPSS*. Semarang: BP UNDIP
- <http://andayday21.blogspot.com/2012/03/big-four-kantor-akuntan-publik-kcp.html>
- <http://farahzhaqia.blogspot.com/2011/02/analisis-rasio-keuangan-dalam.html>
- <http://hayahayah.wordpress.com/2012/11/28/kantor-akuntan-publik-dan-big-four>
- <http://id.shvoong.com/business-management-accounting/2194457-pengertian-restrukturisasi-hutang/>
- <http://journal.uin.ac.id/index.php/JAAI/article/view/217/213>

<http://www.konsultank3.com/training/pengertian-reputasi-auditor.html>

<http://www.masbied.com/2012/01/18/pengertian-jenis-dan-manfaat-disclosure-pengungkapan-laporan-keuangan/>

<http://mutiarahumpur.blogspot.com/2011/10/pengertian-financial-distress.html>

Ikatan Akuntan Indonesia 2011. Standar Profesi Akuntan Publik. Jakarta. Salemba Empat.

Januarita, I. & Praptitorini, M.D. 2007. Analisis Pengaruh Kualitas Auditor, Debt Default dan Opini Shopping terhadap Penerimaan Opini *Going Concern*. Makasar: *Simposium*.

Petronela, Thio. 2004. "Pertimbangan *Going Concern* Perusahaan Dalam Pemberian Opini Audit". *Jurnal Balance*. 47-55.

Ramadhany, Alexander. 2004. "Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Opini *Going Concern* Pada Perusahaan Manufaktur Yang Mengalami *Financial Distress* Di Bursa Efek Jakarta". *Tesis S2*, Universitas Diponegoro, Semarang. Tidak Dipublikasikan.

Santosa, Arga F. dan Linda K. Wedari. 2007. Analisis Faktor-Faktor yang Mempengaruhi Kecendrungan Penerimaan Opini Audit *Going Concern*. *JAAI*. Vol. 11 No. 3 pp 141-158.

## DAFTAR RIWAYAT HIDUP

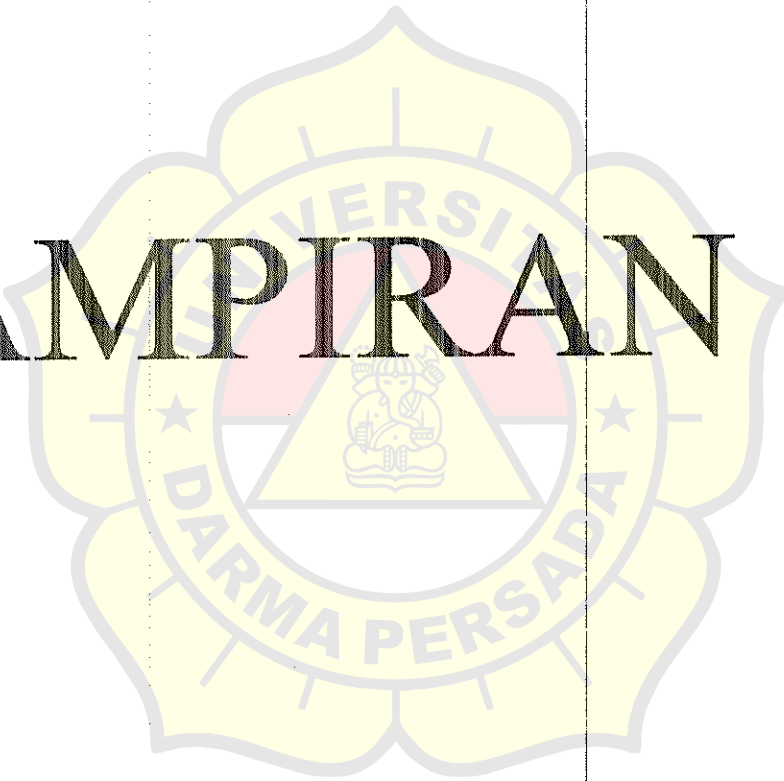
### A. Data Pribadi

Nama Lengkap : Suci Indah P.  
Jenis Kelamin : Perempuan  
Tempat, Tanggal Lahir : Jakarta, 10 Agustus 1991  
Agama : Islam  
Alamat : Jl. Wijaya Kusuma II Gg 10 No.23  
Rt.05/07, Kel. Malaka Sari, Kec. Duren  
Sawit, Perumnas Klender, Jak-Tim  
(13460)  
Telepon/HP : 081284149499 / 085715720080

### B. Riwayat Pendidikan

1997 -- 2003 : SD Negeri Malaka Sari 06 Pagi  
2003 -- 2006 : SMP Negeri 255 Jakarta  
2006 -- 2009 : SMA Negeri 59 Jakarta  
2009 -- 2013 : Universitas Darma Persada

# LAMPIRAN



Dalam Jutaan

No.	Perusahaan	Kode	Opini		Rasio		DER	Total Ekuitas		DBBF	KAP		Level		DISC
			2011	2012	2011	2012		2011	2012		2011	2012	2011	2012	
1	PT. Pramanindo Asia Infrastructure Tbk	BIMA	0	0	-1.486	-1.533	-1.5095	-1778.337	-3054.409	-2416.873	0	0	0.848	0.818	0.833
2	PT. Sat Nusa Perdana Tbk	PTSN	0	0	1.518	2.233	1.8655	21.551.936	33.663.02	30607.9239	0	0	0.878	0.909	0.8935
3	PT. Kalbe Farma Tbk	KLBF	0	0	0.254	0.296	0.296	4.746.10	7.577.78	6161.944189	0	0	0.848	0.848	0.848
4	PT. Kimia Farma Tbk	KARF	1	1	0.251	0.315	0.315	4.479.19	8.876.22	5652.708219	1	1	0.818	0.878	0.848
5	PT. Voksel Electric Tbk	YOKS	1	1	1.875	1.726	843.9375	78.481.68	92.468.03	85478.5	0	0	0.909	0.909	0.909
6	PT. Sumanindo Lestari Jaya Tbk	SULI	1	1	0.762	0.548	0.548	8.214.54	8.214.54	4717.609344	1	1	0.939	0.878	0.9035
7	PT. Agribisnis Flat Glass Tbk	AMFG	0	0	2.173	0.294	1.2335	339.165.00	394.067.24	364616.122	1	1	0.878	0.848	0.863
8	PT. Keramik Indonesia Asosiasi Tbk	KIAS	1	0	1.067	0.739	0.903	261.215.00	289.778.22	275496.6075	0	0	0.848	0.909	0.8785
9	PT. Mulia Industri Tbk	MLIA	0	0	0.451	1.789	1.12	81.799.00	101.469.72	453266.5055	1	1	0.818	0.939	0.8785
10	PT. Duta Pariwisata Nusantara Tbk	DPNS	1	1	0.352	1.233	1.2375	116.382.00	127.058.00	121819.9985	0	0	0.909	0.818	0.8635
11	PT. Eternindo Wirausaha Tbk	ETWA	1	1	0.936	1.032	1.009	6.665.47	8.827.43	7746.4495	0	0	0.909	0.818	0.8635
12	PT. Indo Asiatama Tbk	SRSN	0	1	1.078	0.172	0.6	693.846.68	1.337.823.36	1016835.02	1	1	0.818	0.909	0.8785
13	PT. Chandra Asi Petrochemical Tbk	TPJA	0	1	0.908	0.538	0.423	451.379.75	518.705.71	485042.2595	1	1	0.878	0.848	0.863
14	PT. Unilever Indonesia Tbk	UNVR	0	0	0.271	0.542	0.4065	4.295.82	4.699.77	4997.7935	0	0	0.939	0.878	0.9095
15	PT. Alaska Industri Tbk	ALKA	0	0	0.295	0.912	0.604	4.530.152.11	6.224.013.63	537582.859	0	0	0.909	0.909	0.909
16	PT. Aluminindo Light Metal Industry Tbk	ALMI	1	1	1.107	0.974	0.8905	1.027.81	1.403.04	1281.623861	0	0	0.848	0.848	0.848
17	PT. Citra Tubindo Tbk	CTBN	1	1	1.107	0.974	0.8905	1.027.81	1.403.04	1014.677695	0	0	0.848	0.848	0.848
18	PT. Jawa Part Steel Tbk	JPRS	0	1	1.673	0.236	0.9295	4.513.08	5.766.68	5139.883	1	1	0.838	0.909	0.8735
19	PT. Krakatau Steel Tbk	KRAA	1	1	0.712	0.238	0.478	2.698.74	4.172.16	3418.4485	1	1	0.848	0.878	0.863
20	PT. Lion Metal Works Tbk	LION	0	1	0.438	3.882	2.16	17.478.14	20.085.67	1731.557494	1	1	0.848	0.848	0.848
21	PT. Indofood Sukses Makmur Tbk	INDF	1	1	0.474	1.128	0.801	14.537.78	14.903.61	14720.6948	1	1	0.909	0.909	0.909
22	PT. Mayora Indah Tbk	MYOR	1	1	1.107	0.974	0.8905	1.027.81	1.403.04	1281.623861	0	0	0.848	0.848	0.848
23	PT. Ultrajaya Milk Industry Tbk	ULTJ	0	0	0.5	0.5	0.5	1.001.55	1.001.55	1014.677695	0	0	0.848	0.848	0.848
24	PT. Astra Internasional Tbk	ASHI	0	0	1.673	0.236	0.9295	4.513.08	5.766.68	5139.883	1	1	0.838	0.909	0.8735
25	PT. Astra Auto part Tbk	AUTO	1	0	1.723	0.461	1.092	7.830.286.69	11.869.218.95	9849902.839	1	1	0.848	0.878	0.863
26	PT. Charcoi Pololard Indonesia Tbk	CPIN	1	0	0.5	0.972	0.389	5.586.03	5.569.04	5577.534998	1	1	0.939	0.848	0.8935
27	PT. Keduawing Sebia Industrial Tbk	KDSL	0	1	0.705	0.293	0.499	21.975.71	25.181.53	23578.6315	0	0	0.878	0.909	0.8935
28	PT. Alan Karya Unggul Tbk	AKKU	0	1	1.048	0.903	0.9785	9.937.50	12.041.76	10989.62828	0	0	0.848	0.939	0.8935
29	PT. Berjaya Tbk	BRNA	1	1	0.913	0.461	0.687	2.417.38	3.336.42	2876.901	0	0	0.818	0.818	0.818
30	PT. Titan Kimia Nusantara Tbk	FPNI	0	0	1.302	1.183	1.2425	4.262.54	4.430.59	4356.565643	1	1	0.909	0.848	0.8785
31	PT. Champain Pasific Indonesia Tbk	IGAR	1	1	0.184	0.147	0.1685	13.555.38	14.965.77	13760.57839	0	0	0.939	0.878	0.9085
32	PT. Indopoly Swakarsa Industry Tbk	IPOL	0	1	0.281	0.397	0.309	17.588.619.09	2.046.313.37	1902.46631	0	0	0.878	0.848	0.863
33	PT. Enjar Siya Wisata Tbk	FASW	1	1	0.435	0.523	0.479	8.850.15	13.399.19	1124.67128	1	1	0.848	0.909	0.8785
34	PT. Toba Rajp Lestari Tbk	INRU	0	0	0.331	0.129	0.23	952.45	1.272.08	1112.268	0	0	0.818	0.939	0.8785
35	PT. Gudang Garam Tbk	GGRM	0	0	4.139	3.423	3.981	9.059.77	1.118.01	5088.849	1	1	0.909	0.818	0.8635
36	PT. Hanjaya Mandala Sampoerna Tbk	HMSA	0	0	1.518	1.323	1.6705	2.621.21	38.179.12	20400.163	1	1	0.909	0.818	0.8635
37	PT. Holcim Indonesia Tbk	SMCB	0	0	2.162	2.473	2.4175	4.295.82	5.699.77	4997.7925	1	1	0.818	0.939	0.8785
38	PT. Serent Gresik Tbk	SMGR	1	0	1.823	2.095	1.959	13.025.82	14.143.44	13584.629	1	1	0.848	0.909	0.8785
39	PT. Aana Pacific Fibers Tbk	POLY	1	1	0.245	0.373	0.384	3.348.09	4.223.81	3785.952	0	0	0.878	0.848	0.863
40	PT. Unites Tbk	UNITX	1	1	0.834	0.523	0.8785	3.423.24	3.750.46	3586.851	1	1	0.939	0.878	0.9085

**Descriptive Statistics**

	Mean	Std. Deviation	N
OGC	.5500	.42062	40
DER	26.6789	26.81174	40
DEBT	22.9668	136.53718	40
REPUT	.5945	.31553	40
DISC	1123995570.037	3619734551.722	40

**Correlations**

		OGC	DER	DEBT	REPUT	DISC
Pearson Correlation	OGC	1.000	-.127	.172	.000	.088
	DER	-.127	1.000	.551	-.017	-.117
	DEBT	.172	.551	1.000	.045	-.051
	REPUT	.000	-.017	.045	1.000	-.075
	DISC	.088	-.117	-.051	-.075	1.000
Sig. (1-tailed)	OGC	.	.217	.144	.500	.295
	DER	.217	.	.000	.458	.235
	DEBT	.144	.000	.	.392	.378
	REPUT	.500	.458	.392	.	.323
	DISC	.295	.235	.378	.323	.
N	OGC	40	40	40	40	40
	DER	40	40	40	40	40
	DEBT	40	40	40	40	40
	REPUT	40	40	40	40	40
	DISC	40	40	40	40	40

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	DER, DEBT, REPUT, DISC <sup>b</sup>		Enter

a. Dependent Variable: OGC

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Ajs. R Square	Std. Error of the Estimate	Change Statistics					Durbin Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.525 <sup>a</sup>	.205	.313	.41995	.105	1.031	4	35	.405	1.979

a. Predictors: (Constant), DER, DEBT, REPUT, DISC  
 b. Dependent Variable: OGC

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.728	4	.182	1.031	.005 <sup>b</sup>
	Residual	6.172	35	.176		
	Total	6.900	39			

a. Dependent Variable: OGC  
 b. Predictors: (Constant), DER, DEBT, REPUT, DISC

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Std. Coeff	T	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error				Beta	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	.659	.168		3.917	.000						
	DER	-.005	.003	-.311	-1.614	.016	-.127	-.263	-.258	.686	1.458	
	DEBT	.001	.001	.348	1.811	.079	.172	.293	.290	.693	1.443	
	REPUT	-.021	.214	-.016	-.098	.022	.000	-.017	-.016	.989	1.011	
	DISC	.012	.000	.068	.418	.055	.088	.070	.067	.980	1.021	

a. Dependent Variable: OGC

**Coefficient Correlations<sup>a</sup>**

Model		DER	DEBT	REPUT	DISC	
1	Correlations	DER	1.000	-.022	.079	.111
		DEBT	-.022	1.000	-.066	-.551
		REPUT	.079	-.066	1.000	.059
		DISC	.111	-.551	.059	1.000
1	Covariances	DER	3.522	-2.430	3.175	6.334
		DEBT	-2.430	3.500	-8.412	-9.876
		REPUT	3.175	-8.412	.046	3.802
		DISC	6.334	-9.876	3.802	9.170

a. Dependent Variable: OGC

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	DER	DEBT	REPUT	DISC
1	1	2.705	1.000	.02	.03	.02	.02	.02
	2	1.104	1.566	.01	.02	.31	.01	.28
	3	.819	1.818	.01	.00	.21	.02	.65
	4	.278	3.122	.00	.72	.35	.19	.01
	5	.095	5.346	.96	.22	.08	.76	.04

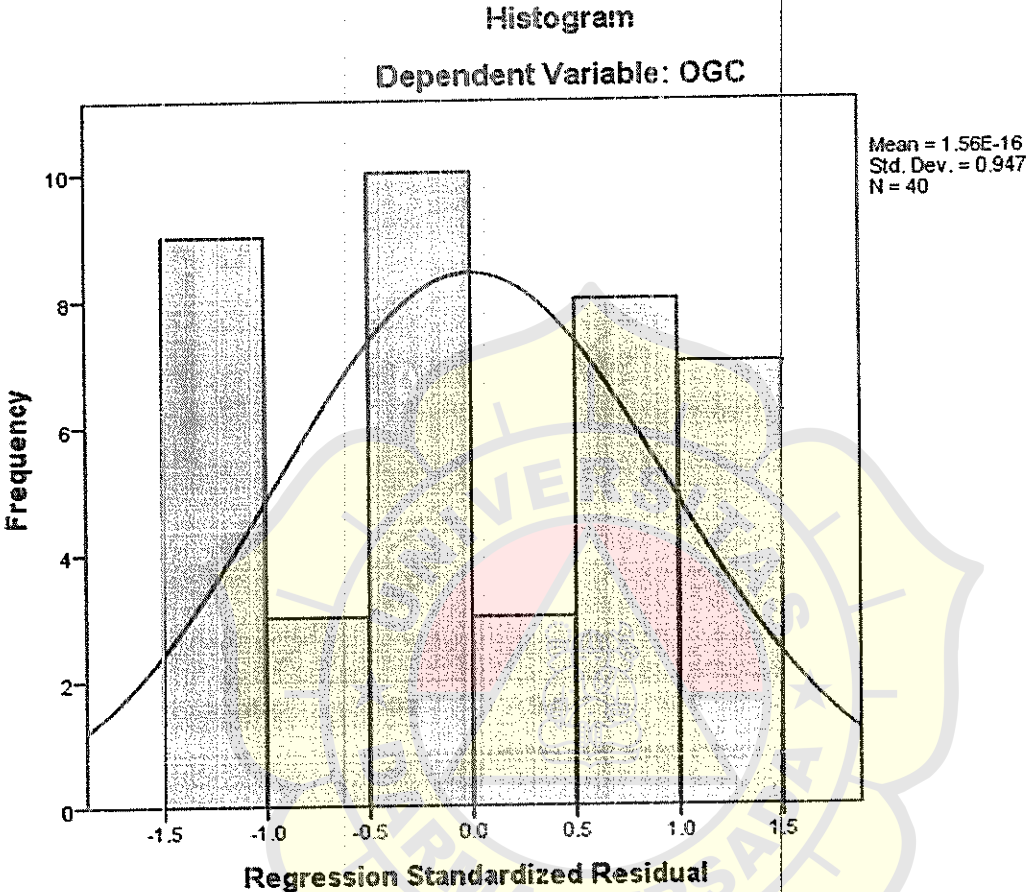
a. Dependent Variable: OGC

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0913	.9961	.5500	.13659	40
Residual	-.62174	.60838	.00000	.39783	40
Std. Predicted Value	-3.358	3.266	.000	1.000	40
Std. Residual	-1.481	1.449	.000	.947	40

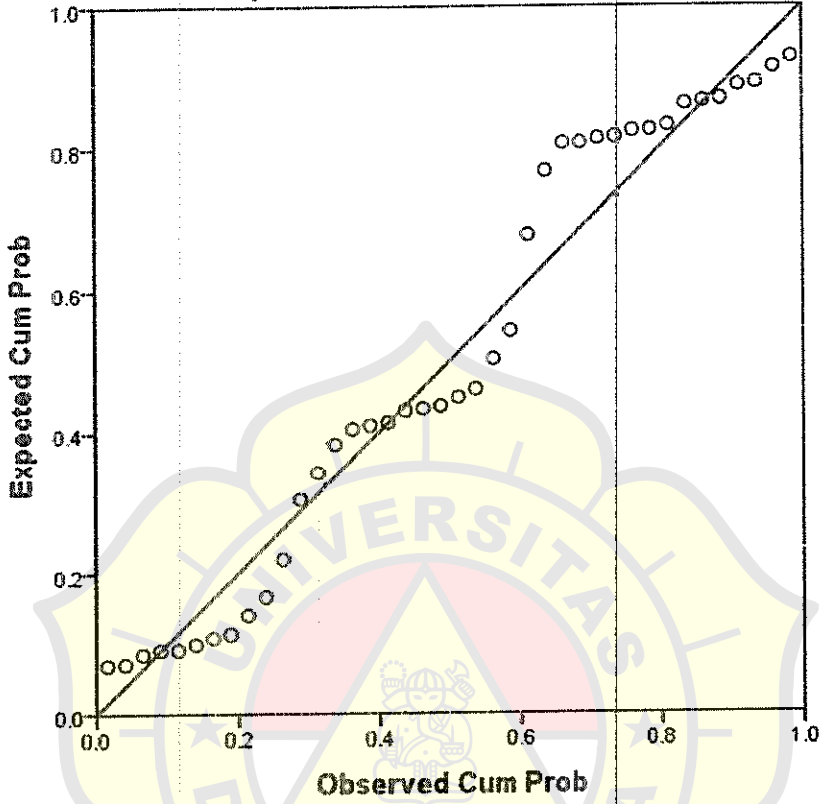
a. Dependent Variable: OGC

Charts



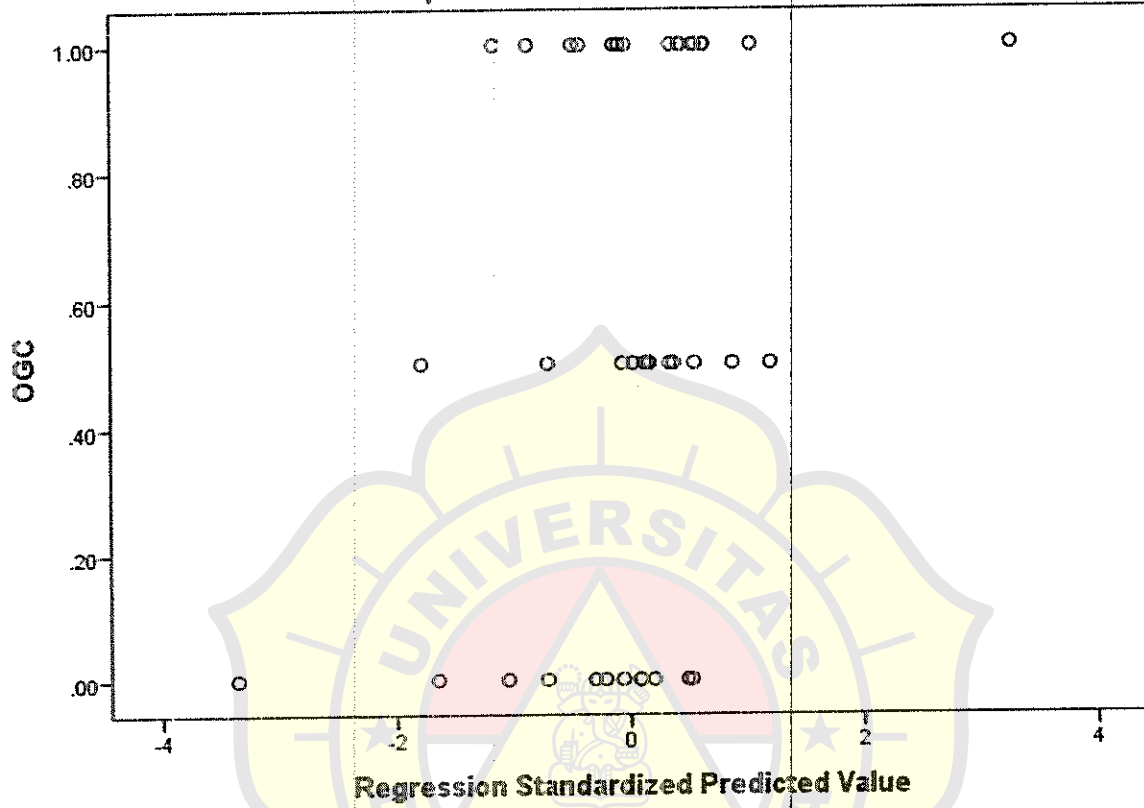
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: OGC



### Scatterplot

Dependent Variable: OGC



**Table**

cum. prob	t <sub>.50</sub>	t <sub>.75</sub>	t <sub>.80</sub>	t <sub>.85</sub>	t <sub>.90</sub>	t <sub>.95</sub>	t <sub>.975</sub>	t <sub>.99</sub>	t <sub>.995</sub>	t <sub>.999</sub>	t <sub>.9995</sub>
one-tail	0.50	0.25	0.20	0.15	0.10	0.05	0.025	0.01	0.005	0.001	0.0005
two-tails	1.00	0.50	0.40	0.30	0.20	0.10	0.05	0.02	0.01	0.002	0.001
df											
1	0.000	1.000	1.376	1.963	3.078	6.314	12.71	31.82	63.66	318.31	636.62
2	0.000	0.816	1.061	1.386	1.886	2.920	4.303	6.965	9.925	22.327	31.599
3	0.000	0.765	0.978	1.250	1.638	2.353	3.182	4.541	5.841	10.215	12.924
4	0.000	0.741	0.941	1.190	1.533	2.132	2.776	3.747	4.604	7.173	8.610
5	0.000	0.727	0.920	1.156	1.476	2.016	2.571	3.365	4.032	5.893	6.869
6	0.000	0.718	0.906	1.134	1.440	1.943	2.447	3.143	3.707	5.208	5.959
7	0.000	0.711	0.896	1.119	1.415	1.895	2.365	2.998	3.499	4.785	5.408
8	0.000	0.706	0.889	1.108	1.397	1.860	2.306	2.896	3.355	4.501	5.041
9	0.000	0.703	0.883	1.100	1.383	1.833	2.262	2.821	3.250	4.297	4.781
10	0.000	0.700	0.879	1.093	1.372	1.812	2.228	2.764	3.169	4.144	4.587
11	0.000	0.697	0.876	1.088	1.363	1.796	2.201	2.718	3.106	4.025	4.437
12	0.000	0.695	0.873	1.083	1.356	1.782	2.179	2.681	3.055	3.930	4.318
13	0.000	0.694	0.870	1.079	1.350	1.771	2.160	2.650	3.012	3.852	4.221
14	0.000	0.692	0.868	1.076	1.345	1.761	2.145	2.624	2.977	3.787	4.140
15	0.000	0.691	0.866	1.074	1.341	1.753	2.131	2.602	2.947	3.733	4.073
16	0.000	0.690	0.865	1.071	1.337	1.746	2.120	2.583	2.921	3.686	4.015
17	0.000	0.689	0.863	1.069	1.333	1.740	2.110	2.567	2.898	3.646	3.965
18	0.000	0.688	0.862	1.067	1.330	1.734	2.101	2.552	2.878	3.610	3.922
19	0.000	0.688	0.861	1.066	1.328	1.729	2.093	2.539	2.861	3.579	3.883
20	0.000	0.687	0.860	1.064	1.325	1.725	2.086	2.528	2.845	3.552	3.850
21	0.000	0.686	0.859	1.063	1.323	1.721	2.080	2.518	2.831	3.527	3.819
22	0.000	0.686	0.858	1.061	1.321	1.717	2.074	2.508	2.819	3.505	3.792
23	0.000	0.685	0.858	1.060	1.319	1.714	2.069	2.500	2.807	3.485	3.768
24	0.000	0.685	0.857	1.059	1.318	1.711	2.064	2.492	2.797	3.467	3.745
25	0.000	0.684	0.856	1.058	1.316	1.708	2.060	2.485	2.787	3.450	3.725
26	0.000	0.684	0.856	1.058	1.316	1.706	2.056	2.479	2.779	3.435	3.707
27	0.000	0.684	0.855	1.057	1.314	1.703	2.052	2.473	2.771	3.421	3.690
28	0.000	0.683	0.855	1.056	1.313	1.701	2.048	2.467	2.763	3.408	3.674
29	0.000	0.683	0.854	1.055	1.311	1.699	2.045	2.462	2.756	3.396	3.659
30	0.000	0.683	0.854	1.055	1.310	1.697	2.042	2.457	2.750	3.385	3.646
40	0.000	0.681	0.851	1.050	1.303	1.684	2.021	2.423	2.704	3.307	3.551
60	0.000	0.679	0.848	1.045	1.296	1.671	2.000	2.390	2.660	3.232	3.460
80	0.000	0.678	0.846	1.043	1.292	1.664	1.990	2.374	2.639	3.195	3.416
100	0.000	0.677	0.845	1.042	1.290	1.660	1.984	2.364	2.626	3.174	3.390
1000	0.000	0.675	0.842	1.037	1.282	1.646	1.962	2.330	2.581	3.098	3.300
Z	0.000	0.674	0.842	1.036	1.282	1.645	1.960	2.326	2.576	3.090	3.291
	0%	50%	60%	70%	80%	90%	95%	98%	99%	99.8%	99.9%
	<b>Confidence Level</b>										

F Values for  $\alpha = 0.05$

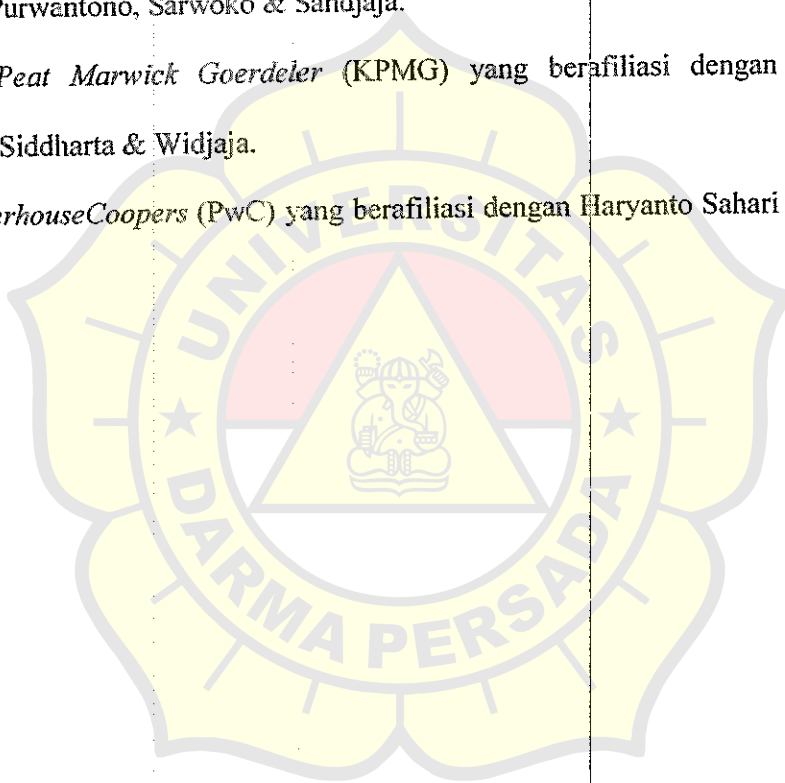
$d_2$	$d_1$								
	1	2	3	4	5	6	7	8	9
1	161.4	199.5	215.7	224.6	230.2	234.0	236.8	238.9	240.5
2	18.51	19.00	19.16	19.25	19.3	19.33	19.35	19.37	19.38
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04
120	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96
inf	3.84	3.00	2.60	2.37	2.21	2.10	2.01	1.94	1.88

F Values for  $\alpha = 0.05$

$d_2$	$d_1$									
	10	12	15	20	24	30	40	60	120	inf
1	241.9	243.9	245.9	248.0	249.1	250.1	251.1	252.2	253.3	254.3
2	19.4	19.41	19.43	19.45	19.45	19.46	19.47	19.48	19.49	19.5
3	8.79	8.74	8.70	8.66	8.64	8.62	8.59	8.57	8.55	8.53
4	5.96	5.91	5.86	5.80	5.77	5.75	5.72	5.69	5.66	5.63
5	4.74	4.68	4.62	4.56	4.53	4.50	4.46	4.43	4.40	4.36
6	4.06	4.00	3.94	3.87	3.84	3.81	3.77	3.74	3.70	3.67
7	3.64	3.57	3.51	3.44	3.41	3.38	3.34	3.30	3.27	3.23
8	3.35	3.28	3.22	3.15	3.12	3.08	3.04	3.01	2.97	2.93
9	3.14	3.07	3.01	2.94	2.90	2.86	2.83	2.79	2.75	2.71
10	2.98	2.91	2.85	2.77	2.74	2.70	2.66	2.62	2.58	2.54
11	2.85	2.79	2.72	2.65	2.61	2.57	2.53	2.49	2.45	2.40
12	2.75	2.69	2.62	2.54	2.51	2.47	2.43	2.38	2.34	2.30
13	2.67	2.60	2.53	2.46	2.42	2.38	2.34	2.30	2.25	2.21
14	2.60	2.53	2.46	2.39	2.35	2.31	2.27	2.22	2.18	2.13
15	2.54	2.48	2.40	2.33	2.29	2.25	2.20	2.16	2.11	2.07
16	2.49	2.42	2.35	2.28	2.24	2.19	2.15	2.11	2.06	2.01
17	2.45	2.38	2.31	2.23	2.19	2.15	2.10	2.06	2.01	1.96
18	2.41	2.34	2.27	2.19	2.15	2.11	2.06	2.02	1.97	1.92
19	2.38	2.31	2.23	2.16	2.11	2.07	2.03	1.98	1.93	1.88
20	2.35	2.28	2.20	2.12	2.08	2.04	1.99	1.95	1.90	1.84
21	2.32	2.25	2.18	2.10	2.05	2.01	1.96	1.92	1.87	1.81
22	2.30	2.23	2.15	2.07	2.03	1.98	1.94	1.89	1.84	1.78
23	2.27	2.20	2.13	2.05	2.01	1.96	1.91	1.86	1.81	1.76
24	2.25	2.18	2.11	2.03	1.98	1.94	1.89	1.84	1.79	1.73
25	2.24	2.16	2.09	2.01	1.96	1.92	1.87	1.82	1.77	1.71
26	2.22	2.15	2.07	1.99	1.95	1.90	1.85	1.80	1.75	1.69
27	2.20	2.13	2.06	1.97	1.93	1.88	1.84	1.79	1.73	1.67
28	2.19	2.12	2.04	1.96	1.91	1.87	1.82	1.77	1.71	1.65
29	2.18	2.10	2.03	1.94	1.90	1.85	1.81	1.75	1.70	1.64
30	2.16	2.09	2.01	1.93	1.89	1.84	1.79	1.74	1.68	1.62
40	2.08	2.00	1.92	1.84	1.79	1.74	1.69	1.64	1.58	1.51
60	1.99	1.92	1.84	1.75	1.70	1.65	1.59	1.53	1.47	1.39
120	1.91	1.83	1.75	1.65	1.60	1.55	1.50	1.43	1.35	1.25
inf	1.83	1.75	1.67	1.57	1.52	1.46	1.39	1.32	1.22	1.00





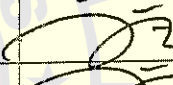


Kelompok KAP *The Big 4* yaitu (berdasarkan alphabet):

1. *Deloitte Touche Tohmatsu* (Deloitte) yang berafiliasi dengan Hans Tuanakotta Mustofa & Halim; Osman Ramli Satrio & Rekan; Osman Bing Satrio & Rekan.
2. *Erns & Young* (EY) yang berafiliasi dengan Prasetyo, Sarwoko & Sandjaja; Purwantono, Sarwoko & Sandjaja.
3. *Klynveld Peat Marwick Goerdeler* (KPMG) yang berafiliasi dengan Siddharta, Siddharta & Widjaja.
4. *princewaterhouseCoopers* (PwC) yang berafiliasi dengan Haryanto Sahari & Rekan.



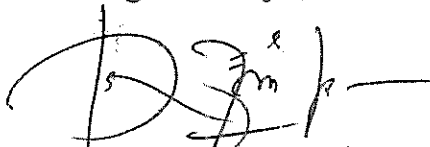
**LEMBAR KONSULTASI  
BIMBINGAN SKRIPSI MAHASISWA**

Nama Mahasiswa : Suci Indah P.  
 No. Induk Mhs : 2009420091  
 Dosen Pembimbing : Atik Isniawati, SE, Ak, MM  
 Mulai Bimbingan : 25 Maret 2013  
 Terakhir Bimbingan : 23 Juli 2013

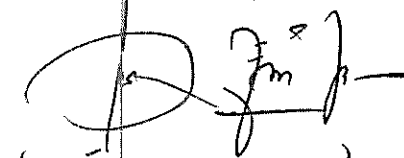
No.	Hari/Tanggal Bimbingan	Bab.Materi Bimbingan	Tanda Tangan Pembimbing
1	25/3 '13	korren Judul	
2.	22/4 '13	Koreksi Bab 2	
3.	06/05 '13	Koreksi Bab 3	
4.	22/07 '13	Koreksi Bab 3	
5.	22/07 '13	Koreksi Bab 4	
6	22/07 '13	Koreksi Bab 5	
7.	23/07 '13	Ace Redang	

Jakarta, 23 Juli 2013

Mengetahui Kajar,

  
 (.....)  
 Atik Isniawati, SE, Ak, MM

Pembimbing,

  
 (.....)  
 Atik Isniawati, SE, Ak, MM