

## Lampiran 1 Data Sampel Perusahaan

### 1. Indonesia

No	Kode Perusahaan	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk.
2	ADMG	PT Polychem Indonesia Tbk.
3	AISA	PT Tiga Pilar Sejahtera Food Tbk.
4	AMFG	PT Asahimas Flat Glass Tbk.
5	ASII	PT Astra International Tbk.
6	AUTO	PT Astra Otoparts Tbk.
7	BATA	PT Sepatu Bata Tbk.
8	BIMA	PT Primarindo Asia Infrastructure Tbk.
9	BRNA	PT Berlina Tbk.
10	BRPT	PT Barito Pacific Tbk.
11	BTON	PT Gunawan Dianjaya Steel, Tbk.
12	CPIN	PT Charoen Pokphand Indonesia Tbk.
13	DVLA	PT Darya-Varia Laboratoria Tbk.
14	FASW	PT Fajar Surya Wisesa Tbk.
15	FPNI	PT Lotte Chemical Titan Tbk.
16	GDST	PT Gunawan Dianjaya Steel, Tbk.
17	GGRM	PT Gudang Garam Tbk.
18	GJTL	PT Gajah Tunggal Tbk.
19	HMSP	PT H.M. Sampoerna Tbk.
20	ICBP	PT Indofood CBP Sukses Makmur Tbk.
21	IGAR	PT Champion Pacific Indonesia Tbk.
22	IMAS	PT Indomobil Sukses Internasional
23	INAF	PT Indofarma Tbk.
24	INDF	PT Indofood Sukses Makmur Tbk.
25	INDR	PT Indo-Rama Synthetics Tbk.
26	INKP	PT Indah Kiat Pulp & Paper Tbk.
27	INTP	PT Indocement Tunggul Prakarsa Tbk.
28	IPOL	PT Indopoly Swakarsa Industry Tbk.
29	JKSW	PT Jakarta Kyoei Steel Works Tbk.
30	JPFA	PT Japfa Comfeed Indonesia Tbk.
31	JPRS	PT Jaya Pari Steel Tbk.
32	KBLI	PT KMI Wire & Cable Tbk.
33	KBLM	PT Kabelindo Murni Tbk.
34	KBRI	PT Kertas Basuki Rachmat Indonesia
35	KLBF	PT Kalbe Farma Tbk.
36	KRAS	PT Krakatau Steel (Persero)
37	LION	PT Lion Metal Works Tbk.
38	LMPI	PT Langgeng Makmur Industri Tbk.
39	LMSH	PT Lionmesh Prima Tbk.

No	Kode Perusahaan	Nama Perusahaan
40	MBTO	PT Martina Berto Tbk.
41	MLIA	PT Mulia Industrindo Tbk.
42	MRAT	PT Mustika Ratu Tbk.
43	MYOR	PT Mayora Indah Tbk.
44	NIKL	PT Pelat Timah Nusantara Tbk.
45	PBRX	PT Pan Brothers Tbk.
46	PTSN	PT Sat Nusapersada Tbk.
47	RMBA	PT Bentoel Internasional Investama
48	ROTI	PT Nippon Indosari Corpindo Tbk.
49	SMBR	PT Semen Baturaja (Persero) Tbk.
50	SMCB	PT Holcim Indonesia Tbk.
51	SMGR	PT Semen Indonesia (Persero) Tbk.
52	SMSM	PT Selamat Sempurna Tbk.
53	SPMA	PT Suparma Tbk.
54	SRSN	PT Indo Acidatama Tbk.
55	STAR	PT Star Petrochem Tbk.
56	SULI	PT SLJ Global Tbk.
57	TOTO	PT Surya Toto Indonesia Tbk.
58	TRIS	PT Trisula International Tbk.
59	ULTJ	PT Ultra Jaya Milk Industry & Trad
60	UNIC	PT Unggul Indah Cahaya Tbk.
61	UNVR	PT Unilever Indonesia Tbk.
62	WIIM	PT Wismilak Inti Makmur Tbk.

## 2. Malaysia

No	Kode Perusahaan	Nama Perusahaan
1	ADV PACK	Advanced Packaging Technology Berhad
2	AJIYA	Ajiya Berhad
3	ANCOM	Ancom Berhad
4	APM	APM Automotive Holdings Berhad
5	ASTINO	Astino Berhad
6	BRIGHT	Bright Packaging Industry Berhad
7	BTM	BTM Resources Berhad
8	CANONE	Can-One Berhad
9	CCMB	Chemical Co. of Malaysia Berhad
10	CHOO	Choo Bee Metal Industries Berhad
11	CME	CME Group Berhad
12	CN ASIA	CN Asia Corp. Berhad
13	DAIBOCHI	Daibochi Plastic & Packaging Industry Berhad
14	DOLMITE	Dolomite Corporation Berhad

<b>No</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
15	DRBHCOM	DRB-Hicom Berhad
16	EKSONS	Eksons Corporation Berhad
17	EPMB	EP Manufacturing Berhad
18	EVERGN	Evergreen Fibreboard Berhad
19	FOCUS	Focus Dynamics Group Berhad
20	GOLDEN	Golden Pharos Berhad
21	GOODWAY	Goodway Integrated Industries Berhad
22	GUH	GUH Holdings Berhad
23	HALEX	Halex Holdings Berhad
24	HIAP HUAT	Hiap Huat Holdings Berhad
25	HEVEA	HeveaBoard Berhad
26	HIAP TECK	Hiap Teck Venture Berhad
27	HIL IND	HIL Industries Berhad
28	HO WAH	Ho Wah Genting Berhad
29	IRETEX	Ire-Tex Corp. Berhad
30	JTIASA	Jaya Tiasa Holdings Berhad
31	KIANJOO	Kian Joo Can Factory Berhad
32	KINSTEEL	Kinsteel Berhad
33	KKB	KKB Engineering Berhad
34	KOSSAN	Kossan Rubber Industries Berhad
35	KSENG	Keck Seng Malaysia Berhad
36	LAFARGE	Lafarge Malaysia Berhad
37	LB ALUM	LB Aluminium Berhad
38	L CORP	Lion Corp. Berhad
39	LION IND	Lion Industries Corporation Berhad
40	LNG	Lng Resources Berhad
41	LYSAGHT	Lysaght Galvanized Steel Berhad
42	MELEWAR	Melewar Industrial Group Berhad
43	NYLEX	Nylex (Malaysia) Berhad
44	PCHEM	Petronas Chemicals Group Berhad
45	PENSONI	Pensonic Holdings Berhad
46	PERSTIM	Perusahaan Sadur Timah Malaysia (Perstima) Berhad
47	POLY	Poly Glass Fibre M Berhad
48	PRESTAR	Prestar Resources Berhad
49	PRG	PRG Holdings Berhad
50	PWORTH	Priceworth International Berhad
51	RAPID	Rapid Synergy Berhad
52	SAM ENGR	SAM Engineering & Equipment (M) Berhad
53	SAPURA	Sapura Resources Berhad
54	S CABL	Sarawak Cable Berhad
55	SCOMI	Scomi Energy Services Berhad
56	SCOPE	Scope Industries Berhad
57	SEACERA	Seacera Group Berhad

<b>No</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
58	SEALINK	Sealink International Berhad
59	S STEEL	Southern Steel Berhad
60	SUBUR	Subur Tiasa Holdings Berhad
61	TAANN	TA Ann Holdings Berhad
62	TASEK	Tasek Corporation Berhad
63	THONG	Thong Guan Industries Berhad
64	TURIYA	Turiya Berhad
65	TWPH	Tien Wah Press Holdings Berhad
66	VS	VS Industry Berhad
67	WEIDA	Weida (M) Berhad.
68	WTK	WTK Holdings Berhad
69	WZSTELL	WZ Satu Berhad

### 3. Singapura

<b>No</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
1	AEI	AEI Corporation Limited
2	AP OIL	AP Oil International Limited
3	ASIAN MIC	Asian Micro Holdings Limited
4	ASTI	ASTI Holdings Limited
5	AVIC	AVIC International Maritime Holdings Limited
6	BRC	BRC Asia Limited
7	BTG	BreadTalk Group Limited
8	CENTURION	Centurion Corporation Limited
9	CHEMICAL	Chemical Industries (Far East) Limited
10	CHN SPORTS	China Sports International Limited
11	COMPACT	Compact Metal Industries Limited
12	CREATIVE	Creative Technology Limited.
13	ENGRO	EnGro Corporation Limited
14	FRASER	Fraser and Neave, Limited
15	FUYU	Fu Yu Corporation Limited
16	GP IND	GP Industries Limited
17	HALCYON	Halcyon Agri Corporation Limited
18	HI-P	Hi-P International Limited
19	HONG	Hong Leong Asia Limited
20	INNOTEK	InnoTek Limited
21	INNOVALUES	Innovalues Limited
22	JOYAS	Joyas International Holdings Limited
23	KLW	KLW Holdings Limited
24	LHT	LHT Holdings Limited
25	MEDTECS	Medtecs International Corporation Limited

<b>No</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
26	MEWAH	Mewah International Inc.
27	MIDAS	Midas Holdings Limited
28	MTQ	MTQ Corporation Limited
29	NAM CHE	Nam Cheong Limited
30	NAM LEE	Nam Lee Pressed Metal Industries Limited
31	NEW TOYO	New Toyo International Holdings Limited
32	NIPPECRAFT	Nippecraft Limited
33	POLARIS	Polaris Limited.
34	QAF	QAF Limited
35	SAN THE	San Teh Limited
36	SAPPHIRE	Sapphire Corporation Limited
37	SEMB	Semb Corp Marine Limited
38	SINO GRAND	Sino Grandness Food Industry Group Limited
39	SJL	Sinjia Land Limited
40	SPH	Singapore Press Holdings
41	STL	Sunningdale Tech Limited
42	SUPER GRP	Super Group Limited.
43	TAI SIN	Tai Sin Electric Limited
44	TIANJIN	Tianjin Zhongxin Pharmaceutical Group Corporation Limited
45	TPV	TPV Technology Limited
46	TS	Tat Seng Packaging Group Limited
47	WILMAR	Wilmar International Limited
48	YEO HIAP	Yeo Hiap Seng Limited
49	YZJ	Yangzijiang Shipbuilding (Holdings) Limited

## Lampiran 2 Variabel Independen

### 1. Indonesia

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
1	ADES	3	0,33	3	1	1,5234	0,4192	0,0618
2	ADMG	3	0,40	3	1	4,3790	0,3764	-0,0508
3	AISA	4	0,20	3	1	2,6633	0,5137	0,0512
4	AMFG	4	0,33	14	1	5,6844	0,2141	0,1176
5	ASII	4	0,36	7	1	1,3098	0,4908	0,0938
6	AUTO	3	0,30	4	1	1,3319	0,2950	0,0663
7	BATA	3	0,18	4	1	1,5523	0,4508	0,0919
8	BIMA	3	0,67	9	1	0,9240	2,9072	0,0955
9	BRNA	4	0,43	4	1	1,0467	0,7316	0,0427
10	BRPT	3	0,33	8	1	1,3945	0,5499	-0,0006
11	BTON	3	0,33	4	1	5,0554	0,1563	0,0433
12	CPIN	5	0,33	32	1	2,2407	0,4720	0,0838
13	DVLA	4	0,33	4	1	4,9140	0,2367	0,0657
14	FASW	3	0,17	14	1	0,9766	0,7104	0,0164
15	FPNI	3	0,50	4	1	0,7795	0,6374	-0,0252
16	GDST	3	0,33	5	1	1,4055	0,3663	-0,0100
17	GGRM	3	0,50	6	1	1,6202	0,4310	0,0933
18	GJTL	3	0,50	11	1	2,0163	0,6504	0,0176
19	HMSP	3	0,50	8	1	1,5277	0,5244	0,3587
20	ICBP	3	0,43	6	1	2,1942	0,4173	0,1028

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
21	IGAR	3	0,33	4	1	4,1209	0,2651	0,1573
22	IMAS	3	0,33	6	1	1,0324	0,7137	-0,0028
23	INAF	3	0,33	16	1	1,3036	0,5297	0,0012
24	INDF	3	0,38	9	1	1,8101	0,5321	0,0608
25	INDR	3	0,40	4	1	1,0957	0,6002	-0,0003
26	INKP	3	0,43	5	1	1,3811	0,0006	0,0000
27	INTP	3	0,43	4	1	4,9339	0,1491	0,1833
28	IPOL	3	0,33	5	1	0,8732	0,4607	0,0146
29	JKSW	3	0,50	6	1	0,8397	2,3779	-0,0318
30	JPFA	3	0,33	4	1	1,7715	0,6713	0,0249
31	JPRS	3	0,50	12	1	464,9844	0,0610	-0,0180
32	KBLI	3	0,40	4	1	1,9102	0,3089	0,0537
33	KBLM	3	0,33	4	1	1,0410	0,5515	0,0317
34	KBRI	3	0,33	5	1	1,7933	0,4788	-0,0128
35	KLBF	3	0,33	4	1	3,4036	0,2151	0,1706
36	KRAS	4	0,33	21	1	0,7490	0,6598	-0,0592
37	LION	3	0,33	3	1	3,6878	0,2962	0,0805
38	LMPI	3	0,50	12	1	1,2403	0,5109	0,0022
39	LMSH	3	0,33	4	1	5,3333	0,2017	0,0539
40	MBTO	2	0,33	4	1	3,9587	0,2891	0,0068
41	MLIA	3	0,40	12	1	1,1138	0,8396	0,0180
42	MRAT	3	0,33	4	1	3,6128	0,2423	0,0141
43	MYOR	3	0,40	4	1	2,0899	0,6041	0,0398

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
44	NIKL	4	0,33	7	1	1,1158	0,7202	-0,0562
45	PBRX	3	0,33	10	1	3,8217	0,4516	0,0254
46	PTSN	3	0,33	4	1	2,6131	0,2571	-0,0429
47	RMBA	3	0,33	4	1	1,0232	1,1184	-0,2080
48	ROTI	3	0,33	4	1	1,3664	0,5550	0,0880
49	SMBR	3	0,60	4	1	12,9946	0,0838	0,1147
50	SMCB	3	0,40	5	1	0,5952	0,5010	-0,0180
51	SMGR	4	0,29	26	1	2,2095	0,2717	0,1622
52	SMSM	3	0,33	4	1	2,1120	0,3616	0,2396
53	SPMA	3	0,80	5	1	3,6521	0,6196	0,0234
54	SRSN	3	0,38	6	1	2,8710	0,3031	0,0314
55	STAR	3	0,50	5	1	1,7427	0,3699	0,0006
56	SULI	3	0,33	12	1	0,7692	1,4202	0,0028
57	TOTO	3	0,40	12	1	2,1085	0,4541	0,1435
58	TRIS	3	0,33	9	1	2,0231	0,4088	0,0700
59	ULTJ	3	0,33	3	1	3,3446	0,2210	0,0970
60	UNIC	2	0,33	6	1	2,3219	0,3906	0,0110
61	UNVR	3	0,80	4	1	0,7149	0,6676	0,4150
62	WIIM	3	0,33	3	1	2,2749	0,3658	0,0844



No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
1	ADES	3	0,33	4	1	1,3860	0,4973	0,0555
2	ADMG	3	0,25	4	1	2,5552	0,3625	-0,0575
3	AISA	4	0,40	4	1	1,6229	0,5622	0,0412
4	AMFG	3	0,33	15	1	4,6543	0,2061	0,0799
5	ASII	4	0,36	9	1	1,3793	0,4845	0,0636
6	AUTO	3	0,33	6	1	1,3229	0,2926	0,0225
7	BATA	3	0,40	6	1	2,4710	0,3119	0,1629
8	BIMA	3	0,67	8	1	0,9302	3,0291	-0,0265
9	BRNA	3	0,33	4	1	1,1411	0,5453	0,0039
10	BRPT	3	0,33	8	1	1,1058	0,4692	0,0023
11	BTON	3	0,33	5	1	4,3576	0,1857	0,0345
12	CPIN	5	0,40	33	1	2,1062	0,4911	0,0742
13	DVLA	3	0,33	4	1	3,5229	0,2926	0,0784
14	FASW	3	0,20	14	1	1,0678	0,6503	0,0442
15	FPNI	3	0,50	4	1	0,8822	0,5878	0,0128
16	GDST	3	0,33	5	1	1,2160	0,3206	0,0466
17	GGRM	3	0,50	6	1	1,7704	0,4015	0,1016
18	GJTL	3	0,50	11	1	1,7781	0,6919	0,0179
19	HMSP	3	0,25	4	1	6,5674	0,1577	0,2726
20	ICBP	3	0,50	7	1	2,3260	0,3830	0,1101
21	IGAR	3	0,50	4	1	4,9610	0,1914	0,1339
22	IMAS	3	0,43	6	1	0,9353	0,7306	0,0009
23	INAF	2	0,33	18	1	1,2615	0,6135	0,0043

No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
24	INDF	3	0,38	6	1	1,7053	0,5304	0,0352
25	INDR	3	0,40	4	1	1,1433	0,6312	0,0126
26	INKP	3	0,43	5	1	1,4018	0,6273	0,0317
27	INTP	3	0,29	4	1	4,8866	13,7762	15,9097
28	IPOL	3	0,33	4	1	0,8783	0,4544	0,0095
29	JKSW	3	0,50	6	1	2,4379	2,6606	0,5406
30	JPFA	3	0,50	4	1	1,7943	0,6439	0,0306
31	JPRS	3	0,33	4	1	13,3492	0,0848	0,0605
32	KBLI	3	0,40	4	1	2,8476	0,3380	0,0743
33	KBLM	3	0,33	4	1	1,0573	0,5469	0,0195
34	KBRI	3	0,00	4	1	0,8037	0,6420	0,1070
35	KLBF	3	0,43	4	1	3,6978	0,2014	0,1502
36	KRAS	3	0,33	3	1	0,6125	0,5170	-0,0882
37	LION	3	0,33	4	1	3,8023	0,2889	0,0720
38	LMPI	3	0,50	12	1	1,2596	0,4941	0,0050
39	LMSH	3	0,33	4	1	8,0889	0,1595	0,0145
40	MBTO	2	0,33	46	1	3,1350	0,3308	0,0217
41	MLIA	3	0,40	12	1	0,8707	0,8435	-0,0219
42	MRAT	2	0,33	3	1	3,7026	0,2415	0,0021
43	MYOR	3	0,40	5	1	2,3653	0,5420	0,1102
44	NIKL	3	0,33	8	1	1,0940	0,6705	-0,0529
45	PBRX	3	0,33	11	1	3,5984	0,5126	0,0195
46	PTSN	3	0,33	4	1	2,6379	0,2275	0,0017

No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
47	RMBA	3	0,80	4	1	2,2034	1,2486	0,1294
48	ROTI	3	0,33	4	1	2,0534	0,5608	0,1000
49	SMBR	3	0,60	4	1	7,5727	0,0977	0,1084
50	SMCB	3	0,43	6	1	0,6524	0,5122	0,0087
51	SMGR	4	0,29	12	1	1,5970	0,0003	0,0001
52	SMSM	3	0,33	4	1	2,3938	0,3513	0,2078
53	SPMA	3	0,80	6	1	0,9307	0,6360	0,0195
54	SRSN	3	0,38	6	1	2,1671	0,4076	0,0270
55	STAR	3	0,50	5	1	1,8089	0,3283	0,0004
56	SULI	3	0,50	12	1	0,8916	1,2542	0,0036
57	TOTO	3	0,40	12	1	2,4067	0,3886	0,1169
58	TRIS	3	0,50	12	1	1,8875	0,4268	0,0652
59	ULTJ	3	0,33	3	1	3,7455	0,3530	0,2487
60	UNIC	3	0,33	4	1	2,5332	0,3670	-0,0039
61	UNVR	3	0,80	4	1	0,6540	0,6931	0,3720
62	WIIM	3	0,33	4	1	2,8938	0,2972	0,0976

## 2. Malaysia

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
1	ADV PACK	3	55,56	4	1	5,9219	0,1844	0,0545
2	AJIYA	3	66,67	4	1	0,2214	0,2643	0,0144
3	ANCOM	3	42,86	6	1	0,5303	0,3512	0,0098
4	APM	3	33,33	5	1	11,2820	0,0115	0,0732
5	ASTINO	3	33,33	4	1	1,9955	0,3655	0,0691
6	BRIGHT	4	66,67	4	1	4,9455	0,1054	0,0125
7	BTM	3	42,86	5	1	2,8383	0,3236	-0,1546
8	CANONE	4	33,33	5	1	1,3543	0,5541	0,0576
9	CCMB	3	37,50	11	1	0,6515	0,3911	-0,0751
10	CHOO	3	50,00	5	1	4,1002	0,1648	0,0139
11	CME	3	71,43	4	1	1,3591	0,3923	0,0461
12	CN ASIA	4	50,00	5	1	0,7487	0,3900	-0,1102
13	DAIBOCHI	3	42,86	5	1	1,4972	0,4447	0,0765
14	DOLMITE	4	42,86	5	1	1,3260	0,2047	0,0058
15	DRBHCORP	4	62,50	5	1	1,2617	0,3750	0,0467
16	EKSONS	3	33,33	5	1	23,2949	0,0110	0,0344
17	EPMB	4	55,56	4	1	0,4613	0,3502	0,0144
18	EVERGN	3	42,86	5	1	1,8885	0,2229	-0,0669
19	FOCUS	3	50,00	5	1	10,7831	0,0921	0,1438
20	GOLDEN	4	37,50	5	1	0,1410	0,5304	-0,1624
21	GOODWAY	3	40,00	5	1	1,2714	0,7037	-0,0483
22	GUH	3	50,00	5	1	6,9355	0,0655	0,1379

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
23	HALEX	3	71,43	5	1	4,6115	0,2449	0,0126
24	HIAP	3	50,00	5	1	5,0252	0,1885	-0,0253
25	HEVEA	3	28,57	5	1	0,9583	0,3862	0,0552
26	HIAP TECK	4	40,00	5	1	0,0327	0,3613	0,0133
27	HIL IND	3	42,86	5	1	6,6031	0,1310	0,0346
28	HO WAH	4	50,00	4	1	1,0238	0,3907	-0,3671
29	IRETEX	3	66,67	9	1	20,5913	0,0353	-0,0605
30	JTIASA	4	44,44	5	1	3,0039	0,1813	0,2063
31	KIANJOO	3	57,14	4	1	7,1978	0,0810	0,1426
32	KINSTEEL	5	42,86	7	1	0,5184	0,8603	-0,3314
33	KKB	3	30,00	4	1	3,9772	0,1283	0,0131
34	KOSSAN	3	44,44	5	1	16,4006	0,0639	0,0403
35	KSENG	4	50,00	5	1	8,8315	0,0922	0,0645
36	LAFARGE	4	37,50	4	1	5,6168	0,0608	0,1468
37	LB ALUM	3	55,56	5	1	1,8061	0,3539	0,0483
38	L CORP	5	57,14	7	1	2,9369	1,2975	-0,6304
39	LION IND	3	50,00	7	1	3,6287	0,2160	-0,0372
40	LNG	3	50,00	6	1	1,7947	0,2097	0,0372
41	LYSAGHT	5	75,00	5	1	7,7990	0,0936	0,3839
42	MELEWAR	3	40,00	5	1	0,4266	0,2745	-0,9068
43	NYLEX	4	66,67	5	1	1,3683	0,1596	-0,0564
44	PCHEM	5	50,00	6	1	9,1368	0,0311	0,0891
45	PENSONI	5	55,56	4	1	1,9196	0,2521	0,0157

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
46	PERSTIM	3	28,57	4	1	5,1248	0,1468	0,1044
47	POLY	3	50,00	5	1	12,2382	0,0197	0,1373
48	PRESTAR	3	44,44	5	1	0,0225	0,4209	0,0075
49	PRG	3	33,33	5	1	16,7163	0,0659	0,0476
50	PWORTH	3	60,00	5	1	2,1532	0,4226	-0,0010
51	RAPID	3	60,00	4	1	2,9671	0,3877	-0,0125
52	SAM ENGR	4	62,50	5	1	5,0598	0,1014	0,0562
53	SAPURA	3	42,86	5	1	0,7826	0,5041	0,1125
54	S CABL	3	37,50	5	1	0,7195	0,5855	0,0142
55	SCOMI	3	62,50	6	1	1,0917	0,3827	-0,0447
56	SCOPE	3	42,86	4	1	8,6473	0,1204	0,0095
57	SEACERA	4	60,00	4	1	1,6873	0,3753	0,0438
58	SEALINK	4	66,67	5	1	4,1968	0,1155	0,0407
59	S STEEL	4	50,00	4	1	1,0480	0,4625	0,0406
60	SUBUR	3	66,67	4	1	1,0385	0,3309	0,0814
61	TA ANN	3	50,00	5	1	5,9025	0,2662	0,0383
62	TASEK	3	60,00	4	1	6,3706	0,1257	0,1273
63	THONG	3	42,86	4	1	18,6763	0,0807	0,0546
64	TURIYA	3	75,00	5	1	0,6996	0,3123	-0,0001
65	TWPH	4	33,33	5	0	1,6607	0,1259	0,0609
66	VS	3	42,86	4	1	1,1084	0,3079	0,0301
67	WEIDA	3	50,00	5	1	4,4601	0,3009	0,0382
68	WTK	3	50,00	5	1	3,6284	0,0381	0,0750
69	WZSTELL	3	45,45	7	1	10,4139	0,0189	0,0005

No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
1	ADV PACK	3	0,56	4	1	7,0057	0,1709	0,0754
2	AJIYA	3	0,67	5	1	10,4891	0,0828	0,0612
3	ANCOM	3	0,43	5	1	0,6257	0,3537	0,0419
4	APM	3	0,33	5	1	18,6811	0,0067	0,0349
5	ASTINO	3	0,33	4	1	2,1300	0,3329	0,0471
6	BRIGHT	4	0,67	4	1	3,8702	0,1476	-0,0011
7	BTM	3	0,43	5	1	2,5310	0,3452	-0,0668
8	CANONE	3	0,33	4	1	1,3042	0,5051	0,0606
9	CCMB	3	0,38	8	1	1,8979	0,4103	-0,0563
10	CHOO	3	0,50	5	1	47,7959	0,0518	0,0179
11	CME	3	0,57	4	1	1,3591	0,3923	-0,0043
12	CN ASIA	3	0,67	5	1	0,4637	0,4853	-0,1874
13	DAIBOCHI	3	0,43	5	1	1,5683	0,4035	0,0875
14	DOLMITE	4	0,43	4	1	1,2003	0,3011	0,0003
15	DRBHCOM	4	0,63	6	1	0,8624	0,3484	0,0123
16	EKSONS	3	0,33	6	1	37,6285	0,0095	0,1566
17	EPMB	4	0,56	4	1	0,3492	0,3439	0,0108
18	EVERGN	3	0,38	5	1	3,1930	0,1529	0,0213
19	FOCUS	3	0,43	5	1	8,6809	0,1120	0,2118
20	GOLDEN	4	0,29	5	1	0,1138	0,5374	-0,0273
21	GOODWAY	3	0,56	5	1	1,2714	0,7037	-0,0348
22	GUH	3	0,56	5	1	6,3571	0,0703	0,0430
23	HALEX	3	0,57	5	1	2,3404	0,2460	0,0851

No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
24	HIAP HUAT	3	0,50	5	1	0,2312	0,2688	-0,0768
25	HEVEA	3	0,33	5	1	1,5105	0,2754	0,1479
26	HIAP TECK	4	0,45	4	1	1,2297	0,4044	-0,0354
27	HIL IND	3	0,43	5	1	6,7614	0,1306	0,0395
28	HO WAH	4	0,57	4	1	1,1168	0,4131	-0,0408
29	IRETEX	3	0,50	5	1	8,7705	0,0553	-0,0832
30	JTIASA	4	0,44	6	1	1,9633	0,2308	0,0103
31	KIANJOO	3	0,75	5	1	7,6559	0,0984	0,2439
32	KINSTEEL	3	0,38	6	1	0,4437	1,0472	-0,1999
33	KKB	3	0,40	4	1	6,8010	0,0879	0,1142
34	KOSSAN	3	0,33	5	1	6,4592	0,1458	0,0596
35	KSENG	5	0,50	5	1	8,5820	0,0973	0,0988
36	LAFARGE	3	0,38	4	1	0,7533	0,1828	0,0845
37	LB ALUM	3	0,56	5	1	1,3123	0,4533	0,0169
38	LION CORP	5	0,57	5	1	7,4437	1,8445	-0,4154
39	LION IND	3	0,50	9	1	3,1621	0,2491	-0,0175
40	LNG	3	0,50	5	1	1,4002	0,1959	-0,0789
41	LYSAGHT	3	0,71	5	1	8,7014	0,0921	0,2043
42	MELEWAR	3	0,44	8	1	1,7214	0,1464	-0,0511
43	NYLEX	4	0,67	5	1	1,2911	0,1457	0,0338
44	PCHEM	5	0,50	4	1	7,6438	0,0439	0,1217
45	PENSONI	5	0,56	4	1	1,7913	0,2978	0,0438
46	PERSTIM	3	0,29	4	1	5,3701	0,1493	0,1341



No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
47	POLY	3	0,50	5	1	8,5045	0,0007	0,0085
48	PRESTAR	3	0,44	5	1	0,0567	0,3808	0,0378
49	PRG	3	0,44	5	1	2,7626	0,0412	0,0397
50	PWORTH	3	0,60	5	1	2,1532	0,4226	-0,0010
51	RAPID SYN	3	0,60	4	1	2,4914	0,4459	-0,1203
52	SAM ENGR	4	0,63	5	1	7,1137	0,0647	0,1300
53	SAPURA	3	0,43	5	1	0,7016	0,5338	0,0698
54	S CABL	3	0,38	6	1	0,7483	0,5877	0,0441
55	SCOMI	3	0,63	6	1	1,0964	0,4423	-0,0527
56	SCOPE	3	0,43	4	1	7,8565	0,0959	0,0051
57	SEACERA	3	0,60	4	1	1,4271	0,3794	0,0129
58	SEALINK	4	0,67	6	1	1,6310	0,1104	0,0377
59	S STEEL	4	0,50	4	1	0,8642	0,5073	-0,0290
60	SUBUR	3	0,67	4	1	1,0002	0,3408	0,0383
61	TA ANN	3	0,50	5	1	5,6202	0,2617	0,1942
62	TASEK	3	0,60	4	1	5,4619	0,1360	0,1370
63	THONG	3	0,43	3	1	18,6763	0,0807	0,0653
64	TURIYA	4	0,75	5	1	0,7635	0,3097	-0,0300
65	TWPH	3	0,33	9	1	2,8254	0,0964	0,1604
66	VS	3	0,43	4	1	2,2460	0,1886	0,0079
67	WEIDA	3	0,50	5	1	5,0852	0,2315	0,0258
68	WTK	3	0,50	6	1	2,8044	0,0395	0,0120
69	WZSTELL	3	0,45	6	1	36,5013	0,0099	0,0091

### 3. Singapura

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
1	AEI	3	0,60	2	1	8,8995	0,1187	-0,1642
2	AP OIL	3	0,33	2	1	2,5029	0,3229	0,1727
3	ASIAN MIC	3	0,40	2	1	0,4707	2,0280	-0,4091
4	ASTI	3	0,50	4	1	1,1167	0,7648	-0,0068
5	AVIC	3	0,36	4	1	0,0804	0,9070	0,0424
6	BRC	3	0,29	4	1	2,2980	0,4071	0,1014
7	BTG	3	0,60	4	1	0,7692	0,6724	0,1985
8	CENTURION	3	0,33	4	1	4,5833	0,3261	0,3432
9	CHEMICAL	4	0,67	4	1	1,1947	0,5021	0,0911
10	CHIN SPORTS	3	0,60	9	1	3,9798	0,2237	0,0080
11	COMPACT	2	0,40	4	1	1,3987	0,6519	-0,1455
12	CREATIVE	3	0,75	6	1	4,6277	0,1744	-0,0620
13	ENGRO	3	0,60	4	1	3,8842	0,1128	0,0631
14	FRASER	3	0,33	4	1	0,6457	0,0236	0,0546
15	FUYU	3	0,43	4	1	3,5365	0,0954	0,0942
16	GP IND	3	0,33	4	1	1,7397	0,4323	-0,0691
17	HALCYON	4	0,60	4	1	10,6289	0,5441	-0,0604
18	HI-P	3	0,67	4	1	1,1561	0,1261	0,0236
19	HONG	3	0,50	5	1	1,1433	0,3297	0,3123
20	INNOTEK	4	0,75	4	1	62,7974	0,0085	-0,2954
21	INNOVALUES	3	0,40	4	1	0,7240	0,6983	0,2668
22	JOYAS	3	0,33	2	1	1,9355	0,7110	0,0811

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
23	KLW	3	0,75	5	0	3,1367	0,2219	0,0049
24	LHT	3	0,50	2	1	2,6935	0,1978	0,0587
25	MEDTECS	3	0,50	4	1	0,8010	0,5912	-0,0163
26	MEWAH	3	0,44	4	1	711,7612	0,0032	0,0147
27	MIDAS	3	0,60	4	1	1,6345	0,2698	0,0189
28	MTQ	3	0,71	4	1	2,4780	0,1821	0,1742
29	NAM CHE	3	0,60	4	1	113,3362	1,9421	0,5486
30	NAM LEE	3	0,33	5	1	3,3250	0,2078	0,0750
31	NEW TOYO	3	0,60	4	1	4,9271	0,7469	0,3452
32	NIPPECRAFT	4	0,50	4	1	2,8686	0,1243	-0,1705
33	POLARIS	3	0,33	2	1	1,8773	0,0296	0,0132
34	QAF	3	0,33	4	1	8,7974	0,0314	0,1546
35	SAN THE	3	0,50	4	0	73,4752	0,0045	-0,0166
36	SAPPHIRE	4	0,40	4	1	8,8135	0,1706	-0,0603
37	SEMB	3	0,38	4	1	2,8614	0,0847	0,6534
38	SINO GRAND	3	0,38	5	1	9,8764	0,0945	0,6422
39	SJL	3	0,75	4	1	0,8606	0,3997	-0,1726
40	SPH	3	0,50	4	1	1,1784	0,5889	0,1621
41	STL	3	0,50	4	1	0,8858	0,3576	0,0623
42	SUPER GRP	3	0,29	5	1	6,6114	0,0342	0,3470
43	TAI SIN	3	0,60	4	0	3,6812	0,2035	0,1545
44	TIANJIN	3	0,38	6	1	2,0469	0,4199	0,0816
45	TPV	3	0,33	8	1	1,0922	0,7421	-0,0082

No	Tahun 2014	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
46	TS	3	0,43	2	1	1,7690	0,1107	0,2482
47	WILMAR	3	0,36	4	1	2,4362	0,1334	0,0977
48	YEO HIAP	4	0,67	4	1	0,7667	0,2812	0,0425
49	YZJ	3	0,50	4	1	1,7015	0,4374	0,2232

No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
1	AEI	3	0,40	2	1	17,7896	0,0415	0,0183
2	AP OIL	3	0,33	2	1	2,0489	0,2413	0,1537
3	ASIAN MIC	3	0,40	2	1	0,2368	2,4127	0,3455
4	ASTI	3	0,50	4	1	1,2305	0,9658	-1,2701
5	AVIC	3	0,36	4	1	0,0537	0,9172	-0,0214
6	BRC	3	0,29	4	1	2,3335	0,3561	0,0577
7	BTG	3	0,50	4	1	0,7193	0,7104	0,1092
8	CENTURION	3	0,40	5	1	0,9289	0,4483	0,0887
9	CHEMICAL	4	0,67	4	1	1,4260	0,4558	0,0758
10	CHIN SPORTS	3	0,60	4	1	5,0623	0,1529	-1,0043
11	COMPACT	3	0,33	4	1	1,5427	0,5992	-0,0941
12	CREATIVE	3	0,75	6	1	3,4893	0,0219	-0,0104
13	ENGRO	3	0,60	4	1	3,7705	0,1230	-0,0265
14	FRASER	3	0,30	5	1	38,5735	0,0094	0,0501

No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
15	FUYU	3	0,43	4	1	4,4625	0,0900	0,1344
16	GP IND	3	0,33	4	1	2,0233	0,2481	0,1097
17	HALCYON	4	0,60	4	1	7,4504	0,4078	0,0238
18	HI-P	3	0,67	4	1	0,9806	0,1890	-0,0835
19	HONG	4	0,50	5	1	1,1433	0,3747	0,0149
20	INNOTEK	3	0,43	4	1	60,7782	0,0108	-0,1714
21	INNOVALUES	3	0,40	4	1	0,8309	0,7094	0,2895
22	JOYAS	3	0,40	2	1	1,9355	0,7110	-0,1802
23	KLW	3	0,60	6	1	79,0899	0,0679	-0,0688
24	LHT	3	0,50	2	1	2,8213	0,1771	0,0739
25	MEDTECS	3	0,43	4	1	0,9066	0,5531	-0,0441
26	MEWAH	3	0,44	4	1	726,1074	0,0036	0,0328
27	MIDAS	3	0,60	4	1	0,0456	0,2712	0,0208
28	MTQ	3	0,71	4	1	2,0144	0,1608	0,0386
29	NAM CHE	3	0,50	4	1	62,5676	0,4676	0,0116
30	NAM LEE	3	0,50	4	1	3,3118	0,2569	0,1078
31	NEW TOYO	3	0,60	4	1	1,5103	0,2096	0,1366
32	NIPPECRAFT	4	0,50	4	1	2,3667	0,1278	0,0204
33	POLARIS	3	0,20	2	1	1,1648	0,3719	-13,6801
34	QAF	4	0,44	4	1	33,7108	0,1333	0,7457
35	SAN THE	3	0,50	4	1	67,6032	0,0051	-0,0303
36	SAPPHIRE	3	0,50	4	1	0,4691	0,1442	0,0637
37	SEMB	4	0,70	6	1	2,0786	0,0696	-0,3290

No	Tahun 2015	Jumlah Komite Audit	Independensi Komite Audit (Dalam%)	Jumlah Pertemuan	Latar Belakang Pendidikan Keuangan	Likuiditas	Leverage	Profitabilitas
38	SINO GRAND	3	0,38	7	1	0,1786	0,1186	0,5473
39	SJL	3	0,75	4	1	1,4938	0,4399	-0,0761
40	SPH	4	0,80	4	0	1,7667	0,4161	0,1600
41	STL	3	0,50	4	1	0,8891	0,3433	0,0951
42	SUPER GRP	3	0,33	5	1	5,0998	0,0366	0,2493
43	TAI SIN	3	0,50	4	1	5,4083	0,1284	0,1249
44	TIANJIN	4	0,40	6	1	2,5610	0,3742	0,0873
45	TPV	3	0,33	5	1	1,1767	0,7252	-0,0052
46	TS	3	0,43	2	1	2,0565	0,1145	0,3305
47	WILMAR	3	0,45	4	1	2,0955	0,1534	0,0874
48	YEO HIAP	4	0,70	4	1	3,3079	0,2426	0,0547
49	YZJ	3	0,50	4	1	1,5465	0,5205	0,1596

### Lampiran 3 Variabel Dependen

#### 1. Indonesia

No	Variabel (Tahun) Perusahaan	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
1	ADES	0,8358	0	2,6277	0	0,6484	0	3,2078	0
2	ADMG	-3,0989	1	0,4546	1	-1,2013	1	1,8972	0
3	AISA	0,6951	0	1,2731	0	0,5853	0	1,6206	0
4	AMFG	1,1853	0	2,5712	0	1,1256	0	4,6939	0
5	ASII	0,6446	0	1,1875	0	0,6779	0	1,7169	0
6	AUTO	0,8437	0	0,9936	0	0,8250	0	1,8269	0
7	BATA	0,9970	0	1,3720	0	1,1549	0	3,4165	0
8	BIMA	12,8781	0	3,0802	0	-173,2674	1	3,0537	0
9	BRNA	0,0217	0	1,0113	0	0,3577	0	1,4168	0
10	BRPT	-45,5306	1	0,7952	1	-17,4662	1	1,6526	0
11	BTON	99,3849	0	1,2750	0	24,8891	0	1,6575	0
12	CPIN	0,7240	0	1,7535	0	0,7068	0	3,2779	0
13	DVLA	1,3627	0	2,7899	0	1,2950	0	4,1562	0
14	FASW	84,7712	0	0,7480	1	-15,8475	1	1,2547	0
15	FPNI	0,5252	0	0,9141	0	0,6137	0	1,7554	0
16	GDST	-117,7126	1	0,6141	1	-15,8465	1	1,0189	0
17	GGRM	0,9723	0	1,6153	0	1,0237	0	2,4566	0
18	GJTL	0,0988	0	1,0879	0	-0,0750	1	1,9683	0
19	HMSP	2,3078	0	4,2810	0	1,5146	0	12,3184	0
20	ICBP	0,8888	0	2,1447	0	0,9212	0	3,9766	0
21	IGAR	19,2162	0	3,1686	0	15,1205	0	6,4837	0

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
22	IMAS	-165,5876	1	0,6910	1	-271,4361	1	0,8700	0
23	INAF	334,7688	0	1,3684	0	197,8595	0	1,5866	0
24	INDF	0,7164	0	1,3107	0	0,7200	0	1,9266	0
25	INDR	-83,5941	1	0,7292	1	7,2483	0	1,3154	0
26	INKP	6,8657	0	0,0699	1	3,3613	0	1,2651	0
27	INTP	1,2097	0	3,0817	0	40,3822	0	131,9968	0
28	IPOL	30,1435	0	0,7253	1	25,3802	0	1,2767	0
29	JKSW	-0,1897	1	-0,0449	1	-0,7849	1	-0,0552	1
30	JPFA	0,2891	0	1,6101	0	0,4218	0	2,9255	0
31	JPRS	-49,7303	1	-9,6684	1	-6,5474	1	2,8388	0
32	KBLI	15,5391	0	1,6231	0	8,9470	0	4,4251	0
33	KBLM	17,1265	0	1,0150	0	23,5743	0	1,6599	0
34	KBRI	-49,7284	1	-0,0701	1	-5,2595	1	-0,3496	1
35	KLBF	80,1153	0	3,8902	0	59,8906	0	6,1890	0
36	KRAS	-7,5621	1	0,1100	1	-1,5373	1	0,0272	1
37	LION	1881,0995	0	1,9104	0	23,9826	0	2,7399	0
38	LMPI	193,0078	0	0,7615	1	55,4610	0	1,0526	0
39	LMSH	1552,6063	0	2,0768	0	55,9483	0	7,4061	0
40	MBTO	97,9159	0	2,6950	0	-19,0717	1	3,9143	0
41	MLIA	-1,8701	1	0,9520	0	-1,7700	1	1,6071	0
42	MRAT	42,8753	0	1,0430	0	198,9283	0	2,2872	0
43	MYOR	2201,8247	0	1,7578	0	43,2774	0	3,7515	0
44	NIKL	-6,8319	1	0,7317	1	-2,1129	1	0,9239	0
45	PBRX	52,4843	0	1,4025	0	55,9674	0	2,9213	0



No	Variabel (Tahun) Perusahaan	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
46	PTSN	1,0430	0	1,0253	0	1,1736	0	3,3281	0
47	RMBA	0,4358	0	0,8370	1	-1,4638	1	2,3332	0
48	ROTI	70,8139	0	2,2391	0	45,2842	0	4,2964	0
49	SMBR	1,5467	0	2,8081	0	1,3131	0	4,4202	0
50	SMCB	0,3138	0	0,7848	1	0,3068	0	1,2897	0
51	SMGR	0,8934	0	2,4272	0	-97,6729	1	587,6543	0
52	SMSM	1,0706	0	2,9868	0	1,0550	0	4,2070	0
53	SPMA	11,4248	0	1,1558	0	-6,5414	1	1,1267	0
54	SRSN	1,2554	0	1,6974	0	1,1843	0	2,1505	0
55	STAR	1358,1467	0	0,5784	1	4751,0250	0	0,9083	0
56	SULI	131,9879	0	0,3411	1	73,0775	0	1,0411	0
57	TOTO	252,8861	0	1,9616	0	47,7680	0	3,1270	0
58	TRIS	29,1865	0	2,2372	0	27,5550	0	3,2007	0
59	ULTJ	71,1214	0	2,4330	0	43,1378	0	6,7255	0
60	UNIC	34,1181	0	1,4734	0	-290,0796	1	2,6086	0
61	UNVR	0,4980	0	5,0737	0	0,4401	0	3,1209	0
62	WIIM	23,3333	0	1,5302	0	14,3434	0	3,4523	0

## 2. Malaysia

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
1	ADV PACK	1,6221	0	1,4942	0	1,5604	0	1,8296	0
2	AJIYA	1,2379	0	-0,0229	1	1,2341	0	2,0368	0
3	ANCOM	0,6017	0	0,0396	1	0,6361	0	0,2893	1
4	APM	0,8846	0	7,1388	0	0,8763	0	6,0957	0
5	ASTINO	1,2300	0	1,6179	0	1,2909	0	1,5097	0
6	BRIGHT	1,6579	0	0,7247	1	2,3557	0	0,7014	1
7	BTM	1,0041	0	-0,2101	1	1,1623	0	0,2007	1
8	CANONE	0,5332	0	0,8214	1	0,5853	0	0,6886	1
9	CCMB	0,5651	0	-0,2519	1	0,5480	0	-0,2139	1
10	CHOO	1,1941	0	0,8958	0	1,2693	0	1,5380	0
11	CME	0,9147	0	0,2703	1	0,9145	0	0,1558	1
12	CN ASIA	0,4878	0	-0,1485	1	0,4597	0	-0,4875	1
13	DAIBOCHI	0,8610	0	1,3066	0	0,8699	0	1,4434	0
14	DOLMITE	0,8251	0	0,1554	1	0,8278	0	0,1355	1
15	DRBHCOM	0,5214	0	0,6092	1	0,5339	0	0,1479	1
16	EKSONS	1,2506	0	2,4603	0	1,1943	0	11,7111	0
17	EPMB	0,5750	0	-0,0468	1	0,5405	0	-0,1023	1
18	EVERGN	38,8966	0	0,2156	1	1,2843	0	0,7443	1
19	FOCUS	1,5059	0	3,4313	0	1,5026	0	3,9844	0
20	GOLDEN	0,2959	0	0,0068	1	0,2755	0	-0,3334	1
21	GOODWAY	0,3768	0	0,5859	1	0,3839	0	0,6502	1
22	GUH	1,1735	0	2,2485	0	1,1609	0	0,9816	0

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
23	HALEX	1,5211	0	0,5272	1	-0,4849	1	0,9196	0
24	HIAP HUAT	-1,2907	1	0,4599	1	0,1897	0	-0,3824	1
25	HEVEABOARD	0,6216	0	0,7202	1	0,8411	0	1,4785	0
26	HIAP TECK	0,4104	0	-0,0729	1	0,6586	0	0,0968	1
27	HIL IND	1,5207	0	1,1729	0	1,6249	0	1,1971	0
28	HO WAH	0,8221	0	-0,5404	1	0,8511	0	-0,0048	1
29	IRETEX	1,0086	0	-1,5111	1	1,0347	0	-0,8905	1
30	JTIASA	1,1195	0	1,3908	0	0,9605	0	0,4850	1
31	KIANJOO	1,0967	0	2,8831	0	1,2847	0	3,5580	0
32	KINSTEEL	0,1283	0	-0,3518	1	0,2215	0	-0,6495	1
33	KKB	1,3493	0	0,6477	1	1,3981	0	1,9207	0
34	KOSSAN	1,5805	0	1,4430	0	1,5212	0	1,2617	0
35	KSENG	1,4048	0	1,7144	0	1,4220	0	1,7985	0
36	LAFARGE	0,9091	0	4,1750	0	0,7305	0	0,5474	1
37	LB ALUM	0,8850	0	1,1982	0	0,7851	0	0,8328	1
38	LION CORP	3,5764	0	-0,3128	1	2,9965	0	-0,5092	1
39	LION IND	1,3665	0	0,4437	1	1,3364	0	0,4556	1
40	LNG	2,5863	0	0,7212	1	0,5508	0	-0,9058	1
41	LYSAGHT	1,6055	0	4,4250	0	1,6437	0	3,0083	0
42	MELEWAR	0,5125	0	-3,0965	1	0,7052	0	-0,4221	1
43	NYLEX	0,8288	0	-0,0158	1	0,8117	0	0,3915	1
44	PCHEM	0,9132	0	3,8968	0	1,0274	0	2,8391	0
45	PENSONI	1,3093	0	0,3604	1	0,8522	0	0,4919	1
46	PERSTIM	1,3290	0	2,2269	0	1,3613	0	2,5893	0

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
47	POLY	1,1804	0	5,4033	0	1,1615	0	0,4597	1
48	PRESTAR	0,3382	0	-0,1599	1	0,3985	0	-0,1158	1
49	PRG	1,2632	0	1,6855	0	1,2543	0	0,9567	0
50	PWORTH	0,3349	0	0,1532	1	0,6927	0	0,1532	1
51	RAPID SYN	0,7315	0	0,2241	1	0,6314	0	-0,6158	1
52	SAM ENGR	0,8972	0	1,8159	0	0,9697	0	3,2180	0
53	SAPURA	0,6915	0	1,4918	0	0,8031	0	1,0782	0
54	SARW CABL	0,4082	0	0,3772	1	0,4127	0	0,5184	1
55	SCOMI	0,7108	0	-0,1338	1	0,7072	0	-0,0783	1
56	SCOPE	0,1875	0	0,5806	1	0,4737	0	0,4266	1
57	SEACERA	0,8579	0	0,4209	1	1,6645	0	0,2183	1
58	SEALINK	1,4078	0	0,7790	1	0,4951	0	0,7034	1
59	SOUTH STEEL	0,6183	0	0,7151	1	0,5966	0	0,3751	1
60	SUBUR	0,6785	0	1,1331	0	0,7222	0	0,7072	1
61	TA ANN	1,2660	0	0,9048	0	1,2363	0	2,6113	0
62	TASEK	1,2581	0	2,7402	0	1,2241	0	2,7400	0
63	THNG GUAN	1,0966	0	2,4175	0	1,0966	0	2,9218	0
64	TURIYA	1,1753	0	-2,3651	1	1,1158	0	-0,2148	1
65	TWPH	0,8613	0	0,6609	1	0,9557	0	1,8728	0
66	VS	0,7565	0	0,6338	1	0,9406	0	0,5915	1
67	WEIDA	1,4486	0	0,9622	0	1,5990	0	0,7992	1
68	WTK	0,8568	0	2,0061	0	0,8510	0	0,3764	1
69	WZSTELL	1,2977	0	0,3858	1	1,3955	0	1,1159	0

### 3. Singapura

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
1	AEI	1,4590	0	0,2263	1	1,2110	0	1,1556	0
2	AP OIL	1,2762	0	2,8387	0	1,0368	0	2,5517	0
3	ASIAN MIC	-0,4520	1	7,0789	0	-0,6121	1	10,1277	0
4	ASTI	-0,8605	1	4,0112	0	-13,3939	1	0,8650	1
5	AVIC	-3,2362	1	1,4316	0	-3,7405	1	1,8081	0
6	BRC	1,1245	0	1,8395	0	1,0767	0	1,4892	0
7	BTG	-0,0210	1	9,5244	0	-0,0951	1	9,6722	0
8	CENTURION	0,5537	0	12,6218	0	0,5558	1	0,8998	0
9	CHEMICAL	0,5569	0	1,0543	0	0,6965	1	1,1790	0
10	CHIN SPORTS	1,4481	0	1,3142	0	1,3616	0	-3,7420	1
11	COMPACT	1,0239	0	-0,1184	1	1,0912	0	0,1181	1
12	CREATIVE	1,1429	0	0,3775	1	0,7363	1	-0,4508	1
13	ENGRO	1,1130	0	1,0993	0	1,1232	0	0,4870	1
14	FRASER	0,7681	0	3,9189	0	1,1122	0	8,2498	0
15	FUYU	1,0040	0	2,7266	0	1,0746	0	3,0612	0
16	GP IND	0,4600	0	0,7160	1	0,7488	1	2,5830	0
17	HALCYON	0,5418	0	1,1006	0	0,7119	1	3,1518	0
18	HI-P	0,7941	0	1,5548	0	0,7700	1	1,1827	0
19	HONG	0,8286	0	9,3110	0	0,8286	1	7,9174	0
20	INNOTEK	1,2329	0	-25,7967	1	1,2908	0	-10,7807	1
21	INNOVALUES	0,5599	0	2,0794	0	0,6510	1	2,1075	0
22	JOYAS	0,6585	0	1,2071	0	0,6582	1	0,8614	1
23	KLW	2,5522	0	1,5274	0	1,2187	0	-4,8865	1
24	LHT	0,9918	0	1,6520	0	1,0335	0	1,8497	0

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
25	MEDTECS	0,5531	0	-0,1207	1	0,6712	1	-0,0858	1
26	MEWAH	1,8122	0	19,3851	0	1,8101	0	37,4497	0
27	MIDAS	0,5420	0	3,3792	0	0,5213	1	0,6893	1
28	MTQ	0,7516	0	5,9184	0	0,7437	1	3,7439	0
29	NAM CHE	4,7102	0	17,3917	0	0,7762	1	1,8695	0
30	NAM LEE	1,2587	0	2,0465	0	1,2910	0	1,8791	0
31	NEW TOYO	3,8236	0	7,5934	0	0,8876	1	1,7188	0
32	NIPPECRAFT	1,0006	0	2,8867	0	0,9429	1	4,7215	0
33	POLARIS	0,7668	0	1,9254	0	0,4517	1	-168,9688	1
34	QAF	1,0216	0	6,4077	0	5,1596	0	17,5663	0
35	SAN THE	1,0027	0	-2,5834	1	1,0033	0	-5,2099	1
36	SAPPHIRE	1,4366	0	1,1934	0	0,6975	1	1,3354	0
37	SEMB	0,7716	0	26,9503	0	0,7863	1	-5,8574	1
38	SINO GRAND	1,1289	0	29,2807	0	0,6817	1	25,4996	0
39	SJL	0,7109	0	0,3038	1	0,9785	1	0,6774	1
40	SPH	0,8785	0	1,7824	0	1,0937	0	2,4232	0
41	STL	0,7457	0	0,9714	0	0,6586	1	1,4610	0
42	SUPER GRP	0,9468	0	12,8222	0	0,9033	1	11,1999	0
43	TAI SIN	1,3387	0	3,2756	0	1,3538	0	3,3387	0
44	TIANJIN	1,0810	0	2,5205	0	1,1889	0	2,4212	0
45	TPV	0,6973	0	1,2840	0	0,6524	1	1,3133	0
46	TS	0,9409	0	8,1860	0	0,9613	1	8,7142	0
47	WILMAR	0,9008	0	3,2697	0	0,8944	1	2,8575	0
48	YEO HIAP	0,7092	0	1,0431	0	1,3573	0	1,8237	0
49	YZJ	0,8770	0	1,9617	0	0,6538	1	1,7799	0

#### Lampiran 4 Uji Beda *Financial Distress* Antar Negara

##### 1. Indonesia

No	Perusahaan	2014		2014		2015		2015	
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
1	ADES	0,8358	0	2,6277	0	0,6484	0	3,2078	0
2	ADMG	-3,0989	1	0,4546	1	-1,2013	1	1,8972	0
3	AISA	0,6951	0	1,2731	0	0,5853	0	1,6206	0
4	AMFG	1,1853	0	2,5712	0	1,1256	0	4,6939	0
5	ASII	0,6446	0	1,1875	0	0,6779	0	1,7169	0
6	AUTO	0,8437	0	0,9936	0	0,8250	0	1,8269	0
7	BATA	0,9970	0	1,3720	0	1,1549	0	3,4165	0
8	BRNA	0,0217	0	1,0113	0	0,3577	0	1,4168	0
9	CPIN	0,7240	0	1,7535	0	0,7068	0	3,2779	0
10	DVLA	1,3627	0	2,7899	0	1,2950	0	4,1562	0
11	FASW	84,7712	0	0,7480	1	-15,8475	1	1,2547	0
12	FPNI	0,5252	0	0,9141	0	0,6137	0	1,7554	0
13	GDST	-117,7126	1	0,6141	1	-15,8465	1	1,0189	0
14	GGRM	0,9723	0	1,6153	0	1,0237	0	2,4566	0
15	GJTL	0,0988	0	1,0879	0	-0,0750	1	1,9683	0
16	HMSP	2,3078	0	4,2810	0	1,5146	0	12,3184	0
17	ICBP	0,8888	0	2,1447	0	0,9212	0	3,9766	0
18	IMAS	-165,5876	1	0,6910	1	-271,4361	1	0,8700	0
19	INAF	334,7688	0	1,3684	0	197,8595	0	1,5866	0
20	INDF	0,7164	0	1,3107	0	0,7200	0	1,9266	0
21	INDR	-83,5941	1	0,7292	1	7,2483	0	1,3154	0
22	IPOL	30,1435	0	0,7253	1	25,3802	0	1,2767	0
23	JPFA	0,2891	0	1,6101	0	0,4218	0	2,9255	0

No	Perusahaan	2014		2014		2015		2015	
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
24	KBLI	15,5391	0	1,6231	0	8,9470	0	4,4251	0
25	KBLM	17,1265	0	1,0150	0	23,5743	0	1,6599	0
26	KBRI	-49,7284	1	-0,0701	1	-5,2595	1	-0,3496	1
27	KLBF	80,1153	0	3,8902	0	59,8906	0	6,1890	0
28	LION	1881,0995	0	1,9104	0	23,9826	0	2,7399	0
29	LMPI	193,0078	0	0,7615	1	55,4610	0	1,0526	0
30	MBTO	97,9159	0	2,6950	0	-19,0717	1	3,9143	0
31	MLIA	-1,8701	1	0,9520	0	-1,7700	1	1,6071	0
32	MYOR	2201,8247	0	1,7578	0	43,2774	0	3,7515	0
33	NIKL	-6,8319	1	0,7317	1	-2,1129	1	0,9239	0
34	PBRX	52,4843	0	1,4025	0	55,9674	0	2,9213	0
35	PTSN	1,0430	0	1,0253	0	1,1736	0	3,3281	0
36	RMBA	0,4358	0	0,8370	1	-1,4638	1	2,3332	0
37	ROTI	70,8139	0	2,2391	0	45,2842	0	4,2964	0
38	SMBR	1,5467	0	2,8081	0	1,3131	0	4,4202	0
39	SMGR	0,8934	0	2,4272	0	-97,6729	1	587,6543	0
40	SMSM	1,0706	0	2,9868	0	1,0550	0	4,2070	0
41	SPMA	11,4248	0	1,1558	0	-6,5414	1	1,1267	0
42	SRSN	1,2554	0	1,6974	0	1,1843	0	2,1505	0
43	STAR	1358,1467	0	0,5784	1	4751,0250	0	0,9083	0
44	SULI	131,9879	0	0,3411	1	73,0775	0	1,0411	0
45	TOTO	252,8861	0	1,9616	0	47,7680	0	3,1270	0
46	TRIS	29,1865	0	2,2372	0	27,5550	0	3,2007	0
47	ULTJ	71,1214	0	2,4330	0	43,1378	0	6,7255	0
48	UNIC	34,1181	0	1,4734	0	-290,0796	1	2,6086	0
49	UNVR	0,4980	0	5,0737	0	0,4401	0	3,1209	0
50	WIIM	23,3333	0	1,5302	0	14,3434	0	3,4523	0



2. Malaysia

No	Perusahaan	2014		2014		2015		2015	
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
1	ANCOM	0,6017	0	0,0396	1	0,6361	0	0,2893	1
2	APM	0,8846	0	7,1388	0	0,8763	0	6,0957	0
3	ASTINO	1,2300	0	1,6179	0	1,2909	0	1,5097	0
4	CANONE	0,5332	0	0,8214	1	0,5853	0	0,6886	1
5	CCMB	0,5651	0	-0,2519	1	0,5480	0	-0,2139	1
6	CHOO	1,1941	0	0,8958	0	1,2693	0	1,5380	0
7	DAIBOCHI	0,8610	0	1,3066	0	0,8699	0	1,4434	0
8	DOLMITE	0,8251	0	0,1554	1	0,8278	0	0,1355	1
9	DRBHCOM	0,5214	0	0,6092	1	0,5339	0	0,1479	1
10	EKSONS	1,2506	0	2,4603	0	1,1943	0	11,7111	0
11	EPMB	0,5750	0	-0,0468	1	0,5405	0	-0,1023	1
12	EVERGN	38,8966	0	0,2156	1	1,2843	0	0,7443	1
13	GOODWAY	0,3768	0	0,5859	1	0,3839	0	0,6502	1
14	GUH	1,1735	0	2,2485	0	1,1609	0	0,9816	0
15	HALEX	1,5211	0	0,5272	1	-0,4849	1	0,9196	0
16	HEVEABOARD	0,6216	0	0,7202	1	0,8411	0	1,4785	0
17	HIAP TECK	0,4104	0	-0,0729	1	0,6586	0	0,0968	1
18	HIL IND	1,5207	0	1,1729	0	1,6249	0	1,1971	0
19	JTIASA	1,1195	0	1,3908	0	0,9605	0	0,4850	1
20	KIANJOO	1,0967	0	2,8831	0	1,2847	0	3,5580	0
21	KINSTEEL	0,1283	0	-0,3518	1	0,2215	0	-0,6495	1
22	KKB	1,3493	0	0,6477	1	1,3981	0	1,9207	0
23	KNM	0,7724	0	0,7189	1	0,8740	0	0,9254	0
24	KOSSAN	1,5805	0	1,4430	0	1,5212	0	1,2617	0
25	KSENG	1,4048	0	1,7144	0	1,4220	0	1,7985	0

No	Perusahaan	2014		2014		2015		2015	
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
26	LAFARGE	0,9091	0	4,1750	0	0,7305	0	0,5474	1
27	LB ALUM	0,8850	0	1,1982	0	0,7851	0	0,8328	1
28	LION CORP	3,5764	0	-0,3128	1	2,9965	0	-0,5092	1
29	LION IND	1,3665	0	0,4437	1	1,3364	0	0,4556	1
30	NYLEX	0,8288	0	-0,0158	1	0,8117	0	0,3915	1
31	PCHEM	0,9132	0	3,8968	0	1,0274	0	2,8391	0
32	PERSTIM	1,3290	0	2,2269	0	1,3613	0	2,5893	0
33	PETROMN	0,4792	0	1,8515	0	0,6253	0	2,3785	0
34	PRES METAL	0,7701	0	0,5188	1	0,5862	0	0,1182	1
35	PWORTH	0,3349	0	0,1532	1	0,6927	0	0,1532	1
36	RAPID SYN	0,7315	0	0,2241	1	0,6314	0	-0,6158	1
37	SAM ENGR	0,8972	0	1,8159	0	0,9697	0	3,2180	0
38	S CABL	0,4082	0	0,3772	1	0,4127	0	0,5184	1
39	SCOMI	0,7108	0	-0,1338	1	0,7072	0	-0,0783	1
40	SEACERA	0,8579	0	0,4209	1	1,6645	0	0,2183	1
41	SEALINK	1,4078	0	0,7790	1	0,4951	0	0,7034	1
42	SHELL	-0,9438	1	1,1801	0	0,8104	0	2,2399	0
43	SOUTH STEEL	0,6183	0	0,7151	1	0,5966	0	0,3751	1
44	SUBUR	0,6785	0	1,1331	0	0,7222	0	0,7072	1
45	TA ANN	1,2660	0	0,9048	0	1,2363	0	2,6113	0
46	TASEK	1,2581	0	2,7402	0	1,2241	0	2,7400	0
47	VS	0,7565	0	0,6338	1	0,9406	0	0,5915	1
48	WEIDA	1,4486	0	0,9622	0	1,5990	0	0,7992	1
49	WTK	0,8568	0	2,0061	0	0,8510	0	0,3764	1
50	WZSTELL	1,2977	0	0,3858	1	1,3955	0	1,1159	0

### 3. Singapura

No	Perusahaan	2014		2014		2015		2015	
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
1	AEI	1,4590	0	0,2263	1	1,2110	0	1,1556	0
2	AP OIL	1,2762	0	2,8387	0	1,0368	0	2,5517	0
3	ASIAN MIC	-0,4520	1	7,0789	0	-0,6121	1	10,1277	0
4	ASTI	-0,8605	1	4,0112	0	-13,3939	1	0,8650	1
5	AVIC	-3,2362	1	1,4316	0	-3,7405	1	1,8081	0
6	BRC	1,1245	0	1,8395	0	1,0767	0	1,4892	0
7	BTG	-0,0210	1	9,5244	0	-0,0951	1	9,6722	0
8	CENTURION	0,5537	0	12,6218	0	0,5558	1	0,8998	0
9	CHEMICAL	0,5569	0	1,0543	0	0,6965	1	1,1790	0
10	CHIIn SPORTS	1,4481	0	1,3142	0	1,3616	0	-3,7420	1
11	COMPACT	1,0239	0	-0,1184	1	1,0912	0	0,1181	1
12	CREATIVE	1,1429	0	0,3775	1	0,7363	1	-0,4508	1
13	ENGRO	1,1130	0	1,0993	0	1,1232	0	0,4870	1
14	FRASER	0,7681	0	3,9189	0	1,1122	0	8,2498	0
15	FUYU	1,0040	0	2,7266	0	1,0746	0	3,0612	0
16	GP IND	0,4600	0	0,7160	1	0,7488	1	2,5830	0
17	HALCYON	0,5418	0	1,1006	0	0,7119	1	3,1518	0
18	HI-P	0,7941	0	1,5548	0	0,7700	1	1,1827	0
19	HONG	0,8286	0	9,3110	0	0,8286	1	7,9174	0
20	INNOTEK	1,2329	0	-25,7967	1	1,2908	0	-10,7807	1
21	INNOVALUES	0,5599	0	2,0794	0	0,6510	1	2,1075	0
22	JOYAS	0,6585	0	1,2071	0	0,6582	1	0,8614	1
23	KLW	2,5522	0	1,5274	0	1,2187	0	-4,8865	1
24	LHT	0,9918	0	1,6520	0	1,0335	0	1,8497	0
25	MEDTECS	0,5531	0	-0,1207	1	0,6712	1	-0,0858	1

No	Perusahaan	2014		2014		2015		2015	
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
26	MEWAH	1,8122	0	19,3851	0	1,8101	0	37,4497	0
27	MIDAS	0,5420	0	3,3792	0	0,5213	1	0,6893	1
28	MTQ	0,7516	0	5,9184	0	0,7437	1	3,7439	0
29	NAM CHE	4,7102	0	17,3917	0	0,7762	1	1,8695	0
30	NAM LEE	1,2587	0	2,0465	0	1,2910	0	1,8791	0
31	NEW TOYO	3,8236	0	7,5934	0	0,8876	1	1,7188	0
32	NIPPECRAFT	1,0006	0	2,8867	0	0,9429	1	4,7215	0
33	POLARIS	0,7668	0	1,9254	0	0,4517	1	-168,9688	1
34	QAF	1,0216	0	6,4077	0	5,1596	0	17,5663	0
35	SAN THE	1,0027	0	-2,5834	1	1,0033	0	-5,2099	1
36	SAPPHIRE	1,4366	0	1,1934	0	0,6975	1	1,3354	0
37	SEMB	0,7716	0	26,9503	0	0,7863	1	-5,8574	1
38	SINO GRAND	1,1289	0	29,2807	0	0,6817	1	25,4996	0
39	SJL	0,7109	0	0,3038	1	0,9785	1	0,6774	1
40	SPH	0,8785	0	1,7824	0	1,0937	0	2,4232	0
41	STL	0,7457	0	0,9714	0	0,6586	1	1,4610	0
42	SUPER GRP	0,9468	0	12,8222	0	0,9033	1	11,1999	0
43	TAI SIN	1,3387	0	3,2756	0	1,3538	0	3,3387	0
44	TIANJIN	1,0810	0	2,5205	0	1,1889	0	2,4212	0
45	TPV	0,6973	0	1,2840	0	0,6524	1	1,3133	0
46	TS	0,9409	0	8,1860	0	0,9613	1	8,7142	0
47	WILMAR	0,9008	0	3,2697	0	0,8944	1	2,8575	0
48	YEO HIAP	0,7092	0	1,0431	0	1,3573	0	1,8237	0
49	YZJ	0,8770	0	1,9617	0	0,6538	1	1,7799	0

**Lampran 5 Variabel Independen Model Kedua**

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
1	ADES	0,8358	0	2,6277	0	0,6484	0	3,2078	0
2	AMFG	1,1853	0	2,5712	0	1,1256	0	4,6939	0
3	ASII	0,6446	0	1,1875	0	0,6779	0	1,7169	0
4	AUTO	0,8437	0	0,9936	0	0,8250	0	1,8269	0
5	BAJA	0,9970	0	1,3720	0	1,1549	0	3,4165	0
6	BIMA	12,8781	0	3,0802	0	-173,2674	1	3,0537	0
7	BRNA	0,0217	0	1,0113	0	0,3577	0	1,4168	0
8	BRPT	-45,5306	1	0,7952	1	-17,4662	1	1,6526	0
9	BTON	99,3849	0	1,2750	0	24,8891	0	1,6575	0
10	CPIN	0,7240	0	1,7535	0	0,7068	0	3,2779	0
11	DVLA	1,3627	0	2,7899	0	1,2950	0	4,1562	0
12	FASW	84,7712	0	0,7480	1	-15,8475	1	1,2547	0
13	FPNI	0,5252	0	0,9141	0	0,6137	0	1,7554	0
14	GDST	-117,7126	1	0,6141	1	-15,8465	1	1,0189	0
15	GGRM	0,9723	0	1,6153	0	1,0237	0	2,4566	0
16	GJTL	0,0988	0	1,0879	0	-0,0750	1	1,9683	0
17	HMSP	2,3078	0	4,2810	0	1,5146	0	12,3184	0
18	ICBP	0,8888	0	2,1447	0	0,9212	0	3,9766	0
19	IGAR	19,2162	0	3,1686	0	15,1205	0	6,4837	0
20	IMAS	-165,5876	1	0,6910	1	-271,4361	1	0,8700	0
21	INAF	334,7688	0	1,3684	0	197,8595	0	1,5866	0

No	Variabel (Tahun) Perusahaan	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
		Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
22	INDF	0,7164	0	1,3107	0	0,7200	0	1,9266	0
23	INDR	-83,5941	1	0,7292	1	7,2483	0	1,3154	0
24	INKP	6,8657	0	0,0699	1	3,3613	0	1,2651	0
25	INTP	1,2097	0	3,0817	0	40,3822	0	131,9968	0
26	IPOL	30,1435	0	0,7253	1	25,3802	0	1,2767	0
27	JPFA	0,2891	0	1,6101	0	0,4218	0	2,9255	0
28	JPRS	-49,7303	1	-9,6684	1	-6,5474	1	2,8388	0
29	KBLI	15,5391	0	1,6231	0	8,9470	0	4,4251	0
30	KBLM	17,1265	0	1,0150	0	23,5743	0	1,6599	0
31	KBRI	-49,7284	1	-0,0701	1	-5,2595	1	-0,3496	1
32	KLBF	80,1153	0	3,8902	0	59,8906	0	6,1890	0
33	KRAS	-7,5621	1	0,1100	1	-1,5373	1	0,0272	1
34	LION	1881,0995	0	1,9104	0	23,9826	0	2,7399	0
35	LMPI	193,0078	0	0,7615	1	55,4610	0	1,0526	0
36	LMSH	1552,6063	0	2,0768	0	55,9483	0	7,4061	0
37	MBTO	97,9159	0	2,6950	0	-19,0717	1	3,9143	0
38	MLIA	-1,8701	1	0,9520	0	-1,7700	1	1,6071	0
39	MRAT	42,8753	0	1,0430	0	198,9283	0	2,2872	0
40	MYOR	2201,8247	0	1,7578	0	43,2774	0	3,7515	0
41	NIKL	-6,8319	1	0,7317	1	-2,1129	1	0,9239	0
42	PBRX	52,4843	0	1,4025	0	55,9674	0	2,9213	0
43	PTSN	1,0430	0	1,0253	0	1,1736	0	3,3281	0
44	RMBA	0,4358	0	0,8370	1	-1,4638	1	2,3332	0
45	ROTI	70,8139	0	2,2391	0	45,2842	0	4,2964	0

No	Variabel (Tahun)	<i>Financial Distress (2014)</i>				<i>Financial Distress (2015)</i>			
	Perusahaan	Model Altman		Model Springate (Sensitivitas Analisis)		Model Altman		Model Springate (Sensitivitas Analisis)	
46	SMBR	1,5467	0	2,8081	0	1,3131	0	4,4202	0
47	SMCB	0,3138	0	0,7848	1	0,3068	0	1,2897	0
48	SMGR	0,8934	0	2,4272	0	-97,6729	1	587,6543	0
49	SMSM	1,0706	0	2,9868	0	1,0550	0	4,2070	0
50	SPMA	11,4248	0	1,1558	0	-6,5414	1	1,1267	0
51	SRSN	1,2554	0	1,6974	0	1,1843	0	2,1505	0
52	STAR	1358,1467	0	0,5784	1	4751,0250	0	0,9083	0
53	SULI	131,9879	0	0,3411	1	73,0775	0	1,0411	0
54	TOTO	252,8861	0	1,9616	0	47,7680	0	3,1270	0
55	TRIS	29,1865	0	2,2372	0	27,5550	0	3,2007	0
56	ULTJ	71,1214	0	2,4330	0	43,1378	0	6,7255	0
57	UNIC	34,1181	0	1,4734	0	-290,0796	1	2,6086	0
58	UNVR	0,4980	0	5,0737	0	0,4401	0	3,1209	0
59	WIIM	23,3333	0	1,5302	0	14,3434	0	3,4523	0

### Lampiran 6 Variabel Dependen Model Kedua

No	Perusahaan	Fraud 2014		Fraud 2015	
1	ADES	-1,9257	0	-2,5140	0
2	AMFG	6,8076	1	7,0748	1
3	ASII	-1,9756	0	-6,1303	0
4	AUTO	3,1070	1	1,9603	1
5	BAJA	7,7952	1	-2,2294	0
6	BIMA	-4,1713	0	-5,6389	0
7	BRNA	-1,5741	0	9,7610	1
8	BRPT	63837	1	-32506	0
9	BTON	89927	1	-1,1519	0
10	CPIN	3,6939	1	3,4566	1
11	DVLA	1,9601	1	1,5918	1
12	FASW	-8,6947	0	-7,2669	0
13	FPNI	-1,1603	0	-1,4437	0
14	GDST	-1,4889	0	-1,8491	0
15	GGRM	7,3160	1	8,2091	1
16	GJTL	-3,7367	0	-6,6493	0
17	HMSP	8,8205	1	1,7063	1
18	ICBP	1,1327	1	1,1728	1
19	IGAR	9,8306	1	7,4823	1
20	IMAS	6,6183	1	-3,3040	0
21	INAF	8,2568	1	3,6335	1
22	INDF	2,0675	1	1,4756	1
23	INDR	-2,4491	0	-3,0199	0
24	INKP	-1,8681	0	-2,0755	0
25	INTP	-1,8268	0	-2,3214	0
26	IPOL	-5,0695	0	-6,6265	0
27	JPFA	2,2666	1	2,2143	1
28	JPRS	1,0000	1	7,4655	1
29	KBLI	9,2681	1	3,0280	1
30	KBLM	-2,5044	0	-1,4074	0
31	KBRI	1,2862	1	-4,5758	0
32	KLBF	2,4689	1	2,2988	1
33	KRAS	-53887	0	-77679	0
34	LION	8,9917	1	8,0343	1
35	LMPI	-6,6169	0	-6,9421	0
36	LMSH	2,8094	1	1,9988	1
37	MBTO	1,3764	1	7,4402	1
38	MLIA	-1,5098	0	-1,818	0
39	MRAT	9,9730	1	1,0213	1
40	MYOR	1,6347	1	1,2601	1
41	NIKL	1,1467	1	3,9739	1
42	PBRX	5,7009	1	1,1039	1



<b>No</b>	<b>Perusahaan</b>	<b>Fraud 2014</b>		<b>Fraud 2015</b>	
43	PTSN	-1,1159	0	-2,4427	0
44	RMBA	7,8673	1	2,7204	1
45	ROTI	151195	1	-4,4923	0
46	SMBR	-1,4548	0	-1,2111	0
47	SMCB	-4,2227	0	-5,1823	0
48	SMGR	-2,1762	0	-5,3621	0
49	SMSM	-8,0543	0	-3,9019	0
50	SPMA	-1,0697	0	-3,9836	0
51	SRSN	3,7739	1	5,1815	1
52	STAR	3,4984	1	2,7011	1
53	SULI	-2,5085	0	-2,5148	0
54	TOTO	1,5443	1	2,0225	1
55	TRIS	8,6459	1	1,3948	1
56	ULTJ	1,8493	1	1,7460	1
57	UNIC	-4,8698	0	-6,7053	0
58	UNVR	5,5790	1	2,1036	1
59	WIIM	2,7521	1	3,0566	1

### Lampiran 7 Variabel Kontrol Model Kedua

No	Perusahaan	2014		2015	
		KAP	Growth	KAP	Growth
1	ADES	0	0,1404	0	0,2987
2	AMFG	1	0,1149	1	0,0821
3	ASII	1	0,1030	1	0,0399
4	AUTO	1	0,1524	1	-0,0034
5	BAJA	1	0,1384	1	0,2243
6	BIMA	0	-0,1141	0	-0,0476
7	BRNA	0	2,7816	0	0,3648
8	BRPT	1	-0,1542	1	0,2989
9	BTON	0	-0,0116	0	0,0519
10	CPIN	1	-0,9999	1	0,1844
11	DVLA	1	0,0430	1	0,1088
12	FASW	1	-0,0195	1	0,2531
13	FPNI	0	-0,0978	0	0,0090
14	GDST	0	0,1397	0	-0,1281
15	GGRM	1	0,1470	1	0,0905
16	GJTL	1	0,0908	1	0,0861
17	HMSP	1	0,0356	1	0,3393
18	ICBP	1	0,1769	1	0,0612
19	IGAR	0	0,1140	0	0,0950
20	IMAS	1	0,0519	1	0,0591
21	INAF	0	-0,0346	0	0,2272
22	INDF	1	0,4494	1	0,0669
23	INDR	0	0,0830	0	0,1445
24	INKP	0	-1,0000	0	0,1972
25	INTP	1	0,0856	1	-0,9905
26	IPOL	0	0,0496	0	0,0910
27	JPFA	0	0,0564	0	0,0889
28	JPRS	0	-0,0122	1	-0,0234
29	KBLI	1	0,0029	1	0,1573
30	KBLM	0	-0,0108	0	0,0110
31	KBRI	0	0,6468	0	0,1209
32	KLBF	1	0,0994	1	0,1011
33	KRAS	0	0,1153	0	0,5764
34	LION	0	0,2138	0	0,0565
35	LMPI	0	-0,0162	1	-0,0195
36	LMSH	0	-0,0047	0	-0,0514
37	MBTO	0	0,0184	0	0,0416
38	MLIA	1	0,0043	1	-0,0132
39	MRAT	0	0,1378	0	-0,0061
40	MYOR	0	4,9269	0	0,1014
41	NIKL	1	0,0002	1	0,0342

No	Perusahaan	2014		2015	
		KAP	Growth	KAP	Growth
42	PBRX	0	0,6030	0	0,3371
43	PTSN	0	-0,1512	0	0,0771
44	RMBA	1	0,1722	1	0,1706
45	ROTI	1	0,1757	1	0,2629
46	SMBR	0	0,0801	0	0,1162
47	SMCB	1	0,1785	1	0,1168
48	SMGR	1	0,1135	1	0,1113
49	SMSM	1	0,0262	1	0,2631
50	SPMA	0	0,1838	0	0,0447
51	SRSN	0	0,1050	0	0,2347
52	STAR	0	0,0354	0	-0,0604
53	SULI	1	-0,2119	1	0,2973
54	TOTO	1	0,1811	1	0,1829
55	TRIS	0	0,0978	0	0,1004
56	ULTJ	0	-0,0196	0	-0,2791
57	UNIC	1	-0,1056	1	0,0454
58	UNVR	1	0,1242	1	0,1015
59	WIIM	0	0,0859	0	0,0061



## Lampiran 8 Hasil Uji Statistik Deskriptif

### 1. Indonesia

Model Altman					
	N	Minimum	Maximum	Mean	Std. Deviation
FD	124	,0000	1,0000	,2338	,4250
UKA	124	2,0000	5,0000	3,0806	,4342
IKA	124	,0000	,8000	,3920	,1251
FP	124	3,0000	46,0000	7,2419	6,2435
KKA	124	,0000	1,0000	,9758	,1542
LIK	124	,5952	464,9844	6,1547	41,5878
LEV	124	,0000	13,7800	,6369	1,2792
PRO	124	-,2080	15,9100	,1863	1,4267
Valid N (listwise)	124				
Model Springate (Sensitivitas Analisis)					
	N	Minimum	Maximum	Mean	Std. Deviation
FD	124	,0000	1,0000	,1693	,3765
UKA	124	2,0000	5,0000	3,0806	,4342
IKA	124	,0000	,8000	,3920	,1251
FP	124	3,0000	46,0000	7,2419	6,2435
KKA	124	,0000	1,0000	,9758	,1542
LIK	124	,5952	464,9844	6,1547	41,5878
LEV	124	,0000	13,7800	,6369	1,2792
PRO	124	-,2080	15,9100	,1863	1,4267
Valid N (listwise)	124				

Sumber : Output SPSS 23.0

2. Malaysia

Model Altman					
	N	Minimum	Maximum	Mean	Std. Deviation
FD	138	,0000	1,0000	,0144	,1199
UKA	138	3,0000	5,0000	3,3550	,6017
IKA	138	,2900	75,0000	24,9895	25,9533
FP	138	3,0000	11,0000	5,0144	1,1333
KKA	138	,0000	1,0000	,9927	,0851
LIK	138	,0225	47,7959	4,9902	7,0403
LEV	138	,0007	1,8445	,2745	,2447
PRO	138	-,9068	,3839	,0137	,1392
Valid N (listwise)	138				
Model Springate (Sensitivitas Analisis)					
	N	Minimum	Maximum	Mean	Std. Deviation
FD	138	,0000	1,0000	,6014	,4913
UKA	138	3,0000	5,0000	3,3550	,6017
IKA	138	,2900	75,0000	24,9895	25,9533
FP	138	3,0000	11,0000	5,0144	1,1333
KKA	138	,0000	1,0000	,9927	,0851
LIK	138	,0225	47,7959	4,9902	7,0403
LEV	138	,0007	1,8445	,2745	,2447
PRO	138	-,9068	,3839	,0137	,1392
Valid N (listwise)	138				

Sumber : Output SPSS 23.0

### 3. Singapura

Model Altman					
	N	Minimum	Maximum	Mean	Std. Deviation
FD	98	,0000	1,0000	,3469	,4784
UKA	98	2,0000	4,0000	3,1428	,3799
IKA	98	,2000	,8000	,4888	,1377
FP	98	2,0000	9,0000	4,0612	1,1997
KKA	98	,0000	1,0000	,9591	,1988
LIK	98	,0456	726,1074	23,1424	102,8417
LEV	98	,0032	2,4127	,3634	,3998
PRO	98	-13,6801	,7457	-,0832	1,4110
Valid N (listwise)	98				
Model Springate (Sensitivitas Analisis)					
	N	Minimum	Maximum	Mean	Std. Deviation
FD	98	,0000	1,0000	,2244	,4193
UKA	98	2,0000	4,0000	3,1428	,3799
IKA	98	,2000	,8000	,4888	,1377
FP	98	2,0000	9,0000	4,0612	1,1997
KKA	98	,0000	1,0000	,9591	,1988
LIK	98	,0456	726,1074	23,1424	102,8417
LEV	98	,0032	2,4127	,3634	,3998
PRO	98	-13,6801	,7457	-,0832	1,4110
Valid N (listwise)	98				

## Lampiran 9 Uji Multikolinearitas

### 1. Indonesia

#### a. Model Altman

**Correlation Matrix**

		Constant	UKA	IKA	FP	KKA	LIK	LEV	PRO
Step	Constant	1,000	,000	,000	,000	-1,000	,000	,000	,000
1	UKA	,000	1,000	,013	-,210	,000	,085	,046	-,115
	IKA	,000	,013	1,000	,062	,000	-,138	-,348	-,006
	FP	,000	-,210	,062	1,000	,000	,039	-,043	,007
	KKA	-1,000	,000	,000	,000	1,000	,000	,000	,000
	LIK	,000	,085	-,138	,039	,000	1,000	,442	-,315
	LEV	,000	,046	-,348	-,043	,000	,442	1,000	-,251
	PRO	,000	-,115	-,006	,007	,000	-,315	-,251	1,000

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

**Correlation Matrix**

		Constant	UKA	IKA	FP	KKA	LIK	LEV	PRO
Step	Constant	1,000	,000	,000	,000	-1,000	,000	,000	,000
1	UKA	,000	1,000	,022	-,275	,000	,023	,042	-,070
	IKA	,000	,022	1,000	,054	,000	-,105	-,547	,044
	FP	,000	-,275	,054	1,000	,000	-,043	-,162	,046
	KKA	-1,000	,000	,000	,000	1,000	,000	,000	,000
	LIK	,000	,023	-,105	-,043	,000	1,000	,123	,001
	LEV	,000	,042	-,547	-,162	,000	,123	1,000	,008
	PRO	,000	-,070	,044	,046	,000	,001	,008	1,000

Sumber : Output SPSS 23.0



2. Malaysia

a. Model Altman

**Correlation Matrix**

		Constant	UKA	IKA	FP	KKA	LIK	LEV	PRO
Step	Constant	1,000	-,461	,000	,000	-,939	,000	,000	,000
1	UKA	-,461	1,000	,000	,000	,129	,000	,000	,000
	IKA	,000	,000	1,000	,101	,000	-,088	-,131	,076
	FP	,000	,000	,101	1,000	,000	,105	,110	,103
	KKA	-,939	,129	,000	,000	1,000	,000	,000	,000
	LIK	,000	,000	-,088	,105	,000	1,000	,617	-,182
	LEV	,000	,000	-,131	,110	,000	,617	1,000	,057
	PRO	,000	,000	,076	,103	,000	-,182	,057	1,000

Sumber : Output SPSS 23.0

b. Model Springate (Sensitivitas Analisis)

**Correlation Matrix**

		Constant	UKA	IKA	FP	KKA	LIK	LEV	PRO
Step	Constant	1,000	,000	,000	,000	-1,000	,000	,000	,000
1	UKA	,000	1,000	-,401	-,024	,000	-,145	,322	-,492
	IKA	,000	-,401	1,000	-,083	,000	,047	-,180	,288
	FP	,000	-,024	-,083	1,000	,000	-,283	-,042	,135
	KKA	-1,000	,000	,000	,000	1,000	,000	,000	,000
	LIK	,000	-,145	,047	-,283	,000	1,000	,410	,496
	LEV	,000	,322	-,180	-,042	,000	,410	1,000	-,284
	PRO	,000	-,492	,288	,135	,000	,496	-,284	1,000

Sumber : Output SPSS 23.0

### 3. Singapura

#### a. Model Altman

**Correlation Matrix**

	Constant	UKA	IKA	FP	KKA	LIK	LEV	PRO
Step 1	Constant	1,000	,000	,000	,000	-1,000	,000	,000
	UKA	,000	1,000	-,255	-,062	,000	-,055	,106
	IKA	,000	-,255	1,000	-,084	,000	-,128	,159
	FP	,000	-,062	-,084	1,000	,000	,013	,042
	KKA	-1,000	,000	,000	,000	1,000	,000	,000
	LIK	,000	-,055	-,128	,013	,000	1,000	-,306
	LEV	,000	,106	,159	,042	,000	-,306	1,000
	PRO	,000	,016	,097	-,057	,000	-,110	,049

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

**Correlation Matrix**

	Constant	UKA	IKA	FP	KKA	LIK	LEV	PRO
Step 1	Constant	1,000	-,967	-,224	,020	-,055	-,148	-,670
	UKA	-,967	1,000	,066	-,091	-,122	,097	,630
	IKA	-,224	,066	1,000	-,345	,195	,139	,270
	FP	,020	-,091	-,345	1,000	-,019	-,031	-,071
	KKA	-,055	-,122	,195	-,019	1,000	,096	-,101
	LIK	-,148	,097	,139	-,031	,096	1,000	,233
	LEV	-,670	,630	,270	-,071	-,101	,233	1,000
	PRO	-,701	,689	,252	-,195	-,066	,181	,865

Sumber : Output SPSS 23.0

## Lampiran 10 Kelayakan Model Regresi

### 1. Indonesia

#### a. Model Model Altman

Uji Kelayakan Model Regresi

Step	Chi-square	Df	Sig.
1	6,823	8	,556

Sumber : Output SPSS 23.0

#### b. Model Model Springate (Sensitivitas Analisis)

Uji Kelayakan Model Regresi

Step	Chi-square	Df	Sig.
1	10,093	8	,259

Sumber : Output SPSS 23.0

### 2. Malaysia

#### a. Model Model Altman

Uji Kelayakan Model Regresi

Step	Chi-square	Df	Sig.
1	3,483	8	,900

Sumber : Output SPSS 23.0

#### b. Model Model Springate (Sensitivitas Analisis)

Uji Kelayakan Model Regresi

Step	Chi-square	Df	Sig.
1	5,570	8	,695

Sumber : Output SPSS 23.0

### 3. Singapura

#### a. Model Model Altman

##### Uji Kelayakan Model Regresi

Step	Chi-square	Df	Sig.
1	5,167	8	,740

Sumber : Output SPSS 23.0

#### b. Model Model Springate (Sensitivitas Analisis)

##### Uji Kelayakan Model Regresi

Step	Chi-square	Df	Sig.
1	3,989	8	,858

Sumber : Output SPSS 23.0

## Lampiran 11 Uji Overall Mode Fit

### 1. Indonesia

#### a. Model Altman

Uji Chi Square ( $\chi^2$ )

Block: 0		
Iteration	-2 Log likelihood	Coefficients Constant
Step 0	134,890	-1,187
Block: 1		
Iteration	-2 Log likelihood	Coefficients Constant
Step 1	110,728	-20,649

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

Uji Chi Square ( $\chi^2$ )

Block: 0		
Iteration	-2 Log likelihood	Coefficients Constant
Step 0	112,806	-1,590
Block: 1		
Iteration	-2 Log likelihood	Coefficients Constant
Step 1	87,061	-18,729

Sumber : Output SPSS 23.0

2. Malaysia

a. Model Altman

Uji Chi Square ( $\chi^2$ )

Block: 0		
Iteration	-2 Log likelihood	Coefficients Constant
Step 0	20,907	-4,220

Block: 1

Iteration	-2 Log likelihood	Coefficients Constant
Step 1	18,709	47,795

Sumber : Output SPSS 23.0

b. Model Springate (Sensitivitas Analisis)

Uji Chi Square ( $\chi^2$ )

Block: 0		
Iteration	-2 Log likelihood	Coefficients Constant
Step 0	185,588	0,412

Block: 1

Iteration	-2 Log likelihood	Coefficients Constant
Step 1	32,377	18,377

Sumber : Output SPSS 23.0

### 3. Singapura

#### a. Model Altman

Uji Chi Square ( $\chi^2$ )

Block: 0		
Iteration	-2 Log likelihood	Coefficients Constant
Step 0	126,524	-,633
Block: 1		
Iteration	-2 Log likelihood	Coefficients Constant
Step 1	103,720	-24,022

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

Uji Chi Square ( $\chi^2$ )

Block: 0		
Iteration	-2 Log likelihood	Coefficients Constant
Step 0	104,376	-1,240
Block: 1		
Iteration	-2 Log likelihood	Coefficients Constant
Step 1	34,874	22,823

Sumber : Output SPSS 23.0

## Lampiran 12 Uji Koefisiensi Determinasi

### 1. Indonesia

#### a. Model Altman

Uji *Cox and Snell's R Square* dan *Nagelkerke's R square*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	110,728 <sup>a</sup>	,177	,267

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

Uji *Cox and Snell's R Square* dan *Nagelkerke's R square*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	87,061 <sup>a</sup>	,187	,314

Sumber : Output SPSS 23.0

### 2. Malaysia

#### a. Model Altman

Uji *Cox and Snell's R Square* dan *Nagelkerke's R square*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	18,709 <sup>a</sup>	,016	,112

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

Uji *Cox and Snell's R Square* dan *Nagelkerke's R square*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	32,377 <sup>a</sup>	,671	,907

Sumber : Output SPSS 23.0



### 3. Singapura

#### a. Model Altman

Uji *Cox and Snell's R Square* dan *Nagelkerke's R square*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	103,720 <sup>a</sup>	,208	,286

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

Uji *Cox and Snell's R Square* dan *Nagelkerke's R square*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	34,874 <sup>a</sup>	,508	,775

Sumber : Output SPSS 23.0

### Lampiran 13 Tabel Klasifikasi

#### 1. Indonesia

##### a. Model Altman

Matriks Klasifikasi

Observed		Predicted		
		FD		Percentage Correct
		,0000	1,0000	
Step 1	,0000	91	4	95,8
FD	1,0000	24	5	17,2
Overall Percentage				77,4

Sumber : Output SPSS 23.0

##### b. Model Springate (Sensitivitas Analisis)

Matriks Klasifikasi

Observed		Predicted		
		FD		Percentage Correct
		,0000	1,0000	
Step 1	,0000	102	1	99,0
FD	1,0000	15	6	28,6
Overall Percentage				87,1

Sumber : Output SPSS 23.0

## 2. Malaysia

### a. Model Altman

Matriks Klasifikasi

Observed		Predicted		
		FD		Percentage Correct
		,0000	1,0000	
Step 1	,0000	136	0	100,0
FD	1,0000	2	0	,0
Overall Percentage				98,6

Sumber : Output SPSS 23.0

### b. Model Springate (Sensitivitas Analisis)

Matriks Klasifikasi

Observed		Predicted		
		FD		Percentage Correct
		,0000	1,0000	
Step 1	,0000	52	3	94,5
FD	1,0000	1	82	98,8
Overall Percentage				97,1

Sumber : Output SPSS 23.0

### 3. Singapura

#### a. Model Altman

Matriks Klasifikasi

Observed		Predicted		
		FD		Percentage Correct
		,0000	1,0000	
Step 1	,0000	57	7	89,1
FD	1,0000	22	12	35,3
Overall Percentage				70,4

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

Matriks Klasifikasi

Observed		Predicted		
		FD		Percentage Correct
		,0000	1,0000	
Step 1	,0000	73	3	96,1
FD	1,0000	4	18	81,8
Overall Percentage				92,9

Sumber : Output SPSS 23.0

## Lampiran 14 Hasil Estimasi Parameter

### 1. Indonesia

#### a. Model Altman

**Hasil Estimasi Parameter Model**

	$\beta$	S.E.	Wald	Df	Sig.
Step 1 <sup>a</sup> UkuranKomiteAudit	-,092	,498	,034	1	,853
IndependensiKomiteAudit	-2,218	2,356	,886	1	,347
FrekuensiPertemuan	,034	,033	1,058	1	,304
KompetensiKomiteAudit	19,504	23051,619	,000	1	,999
Likuiditas	,067	,149	,200	1	,655
Leverage	1,808	,716	6,384	1	,012
Profitabilitas	-7,897	3,426	5,312	1	,021
Constant	-	23051,620	,000	1	,999

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

**Hasil Estimasi Parameter Model**

	$\beta$	S.E.	Wald	Df	Sig.
Step 1 <sup>a</sup> UkuranKomiteAudit	,301	,655	,212	1	,646
IndependensiKomiteAudit	-7,338	3,182	5,318	1	,021
FrekuensiPertemuan	-,036	,056	,423	1	,516
KompetensiKomiteAudit	18,378	22800,620	,000	1	,999
Likuiditas	,015	,016	,964	1	,326
Leverage	1,853	,628	8,718	1	,003
Profitabilitas	-10,146	4,646	4,770	1	,029
Constant	-18,729	22800,620	,000	1	,999

Sumber : Output SPSS 23.0

2. Malaysia

a. Model Altman

**Hasil Estimasi Parameter Model**

	$\beta$	S.E.	Wald	Df	Sig.
Step 1 <sup>a</sup> UkuranKomiteAudit	-16,973	5224,591	,000	1	,997
IndependensiKomiteAudit	,005	,028	,027	1	,868
FrekuensiPertemuan	-,079	,634	,016	1	,900
KompetensiKomiteAudit	1,434	40531,129	,000	1	1,000
Likuiditas	-,192	,292	,432	1	,511
Leverage	-4,628	6,791	,464	1	,496
Profitabilitas	,614	6,191	,010	1	,921
Constant	47,795	45301,410	,000	1	,999

Sumber : Output SPSS 23.0

b. Model Springate (Sensitivitas Analisis)

**Hasil Estimasi Parameter Model**

	$\beta$	S.E.	Wald	Df	Sig.
Step 1 <sup>a</sup> UkuranKomiteAudit	3,069	1,637	3,515	1	,061
IndependensiKomiteAudit	-,023	,019	1,457	1	,227
FrekuensiPertemuan	-,088	,628	,019	1	,889
KompetensiKomiteAudit	-20,397	40192,961	,000	1	1,000
Likuiditas	-,508	,235	4,661	1	,031
Leverage	4,273	4,269	1,002	1	,317
Profitabilitas	-130,416	34,587	14,218	1	,000
Constant	18,377	40192,961	,000	1	1,000

Sumber : Output SPSS 23.0

### 3. Singapura

#### a. Model Altman

**Hasil Estimasi Parameter Model**

	$\beta$	S.E.	Wald	Df	Sig.
Step 1 <sup>a</sup> UkuranKomiteAudit	,170	,630	,073	1	,787
IndependensiKomiteAudit	2,335	1,900	1,509	1	,219
FrekuensiPertemuan	,096	,199	,233	1	,630
KompetensiKomiteAudit	20,812	18988,365	,000	1	,999
Likuiditas	-,039	,020	3,940	1	,047
Leverage	2,159	,827	6,816	1	,009
Profitabilitas	-,423	,574	,542	1	,462
Constant	-24,022	18988,365	,000	1	,999

Sumber : Output SPSS 23.0

#### b. Model Springate (Sensitivitas Analisis)

**Hasil Estimasi Parameter Model**

	$\beta$	S.E.	Wald	Df	Sig.
Step 1 <sup>a</sup> UkuranKomiteAudit	-7,696	3,249	5,612	1	,018
IndependensiKomiteAudit	,181	3,265	,003	1	,956
FrekuensiPertemuan	,200	,313	,408	1	,523
KompetensiKomiteAudit	,176	1,641	,012	1	,914
Likuiditas	-,006	,007	,589	1	,443
Leverage	-6,467	2,187	8,740	1	,003
Profitabilitas	-32,601	8,894	13,436	1	,000
Constant	22,823	10,250	4,958	1	,026

Sumber : Output SPSS 23.0

**Lampiran 15 Uji Beda Antar Negara (*Independent Sample t-test*)**

1. Indonesia - Malaysia

a. Model Altman

**Uji Beda *t***

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig. (2-tailed)
FD	Equal variances assumed	103,168	,000	4,226	198	,000
	Equal variances not assumed			4,226	122,896	,000

Sumber : Output SPSS 23.0

b. Model Springate (Sensitivitas Analisis)

**Uji Beda *t***

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig. (2-tailed)
FD	Equal variances assumed	111,058	,000	-6,959	198	,000
	Equal variances not assumed			-6,959	173,850	,000

Sumber : Output SPSS 23.0



2. Indonesia – Singapura

a. Model Altman

**Uji Beda *t***

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig. (2-tailed)
FD	Equal variances assumed	21,933	,000	-2,341	196	,020
	Equal variances not assumed			-2,337	189,010	,020

Sumber : Output SPSS 23.0

b. Model Springate (Sensitivitas Analisis)

**Uji Beda *t***

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig. (2-tailed)
FD	Equal variances assumed	12,693	,000	-1,747	196	,082
	Equal variances not assumed			-1,743	185,963	,083

Sumber : Output SPSS 23.0

## Lampiran 16 Hasil Pengujian model regresi sederhana

### 1. Model Altman

#### Uji Cox and Snell's R Square dan Nagelkerke's R square

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	157,687 <sup>a</sup>	,039	,052

Sumber : Output SPSS 23.0

#### Hasil Estimasi Parameter Model

	B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1 <sup>a</sup> FD	-,990	,467	4,484	1	,034	,372
Constant	,414	,212	3,827	1	,050	1,514

Sumber : Output SPSS 23.0

### 2. Model Springate (Sensitivitas Analisis)

#### Uji Cox and Snell's R Square dan Nagelkerke's R square

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	160,115 <sup>a</sup>	,019	,025

Sumber : Output SPSS 23.0

#### Hasil Estimasi Parameter Model

	B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1 <sup>a</sup> FD	-,775	,524	2,184	1	,139	,461
Constant	,323	,203	2,538	1	,111	1,381

Sumber : Output SPSS 23.0

# LAMPIRAN