

## LAMPIRAN

### Lampiran 1 Nama Perusahaan

Perusahaan Manufaktur Sektor Industri		
No	Kode	Nama Perusahaan
1	AMIN	Ateliers Mecaniques Indonesia
2	AMPG	Asahimas Flat Glass Tbk.
3	APII	Arita Prima Indonesia Tbk
4	ARKA	Arkha Jayanti Persada Tbk.
5	ARNA	Arwana Citramulia Tbk.
6	ASGR	Astra Graphia Tbk.
7	ASII	Astra International Tbk.
8	BHIT	MNC Asia Holding Tbk.
9	BINO	Perma Plasindo Tbk.
10	BLUE	Berkah Prima Perkasa Tbk.
11	BNBR	Bakrie & Brothers Tbk
12	CAKK	Cahayaputra Asa Keramik Tbk.
13	CCSI	Communication Cable Systems In
14	CRSN	Carsurin Tbk.
15	CTTH	Citatah Tbk.
16	DYAN	Dyandra Media International Tbk
17	FOLK	Multi Garam Utama Tbk.
18	GPSO	Geoprima Solusi Tbk.
19	HEXA	Hexindo Adiperkasa Tbk.
20	HOPE	Harapan Duta Pertiwi Tbk.
21	IBFN	Intan Baru Prana Tbk.
22	ICON	Island Concepts Indonesia Tbk.
23	IKAI	Intikeramik Alamasri Industri
24	IKBI	Sumi Indo Kabel Tbk.
25	IMPC	Impack Pratama Industri Tbk.
26	INDX	Tanah Laut Tbk
27	INTA	Intraco Penta Tbk.
28	JECC	Jembo Cable Company Tbk.
29	JTPE	Jasuindo Tiga Perkasa Tbk.
30	KBLI	KMI Wire & Cable Tbk.
31	KBLM	Kabelindo Murni Tbk
32	KIAS	Keramika Indonesia Assosiasi T
33	KING	Hoffmen Cleanindo Tbk.
34	KOBX	Kobexindo Tractors Tbk.
35	KOIN	Kokoh Inti Arebama Tbk
36	KONI	Perdana Bangun Pusaka Tbk
37	KPAL	Steadfast Marine Tbk.
38	KRAH	Grand Kartech Tbk.

39	KUAS	Ace Oldfields Tbk.
40	LABA	Ladangbaja Murni Tbk.
41	LION	Lion Metal Works Tbk.
42	MARK	Mark Dynamics Indonesia Tbk.
43	MDRN	Modern Internasional Tbk.
44	MFMI	Multifiling Mitra Indonesia Tbk
45	MLIA	Mulia Industrindo Tbk
46	MUTU	Mutuagung Lestari Tbk.
47	NTBK	Nusatama Berkah Tbk.
48	PADA	Personel Alih Daya Tbk.
49	PIPA	Multi Makmur Lemindo Tbk.
50	PTMP	Mitra Pack Tbk.
51	SCCO	Supreme Cable Manufacturing &
52	SINI	Singaraja Putra Tbk.
53	SKRN	Superkrane Mitra Utama Tbk.
54	SMIL	Sarana Mitra Luas Tbk.
55	SOSS	Shield On Service Tbk.
56	SPTO	Surya Pertiwi Tbk.
57	TIRA	Tira Austenite Tbk
58	TOTO	Surya Toto Indonesia Tbk.
59	TRIL	Triwira Insanlestari Tbk.
60	UNTR	United Tractors Tbk.
61	VOKS	Voksel Electric Tbk.
62	WIDI	Widiant Jaya Krenindo Tbk.
63	ZBRA	Dosni Roha Indonesia Tbk.

Lampiran 2 Hasil Penentuan Sampel Penelitian

No	Kode	Kriteria 1	Kriteria 2	Kriteria 3	Sampel
1	AMIN	√	-	-	-
2	AMPG	√	-	-	-
3	APII	√	√	√	√
4	ARKA	√	√	√	√
5	ARNA	√	√	√	√
6	ASGR	√	√	√	√
7	ASII	√	√	√	√
8	BHIT	√	√	√	√
9	BINO	√	-	-	-
10	BLUE	√	√	√	√
11	BNBR	√	√	√	√
12	CAKK	√	-	√	-
13	CCSI	√	√	√	√
14	CRSN	√	-	-	-
15	CTTH	√	-	-	-
16	DYAN	√	√	√	√
17	FOLK	√	-	-	-
18	GPSO	√	-	-	-
19	HEXA	√	-	-	-
20	HOPE	√	-	-	-
21	IBFN	√	-	√	-
22	ICON	√	√	√	√
23	IKAI	√	√	√	√
24	IKBI	√	-	√	-
25	IMPC	√	√	√	√
26	INDX	√	-	√	-
27	INTA	√	√	√	√
28	JECC	√	√	√	√
29	JTPE	√	√	√	√
30	KBLI	√	√	√	√
31	KBLM	√	√	√	√
32	KIAS	√	√	√	√
33	KING	√	-	-	-
34	KOBX	√	√	-	-
35	KOIN	√	√	√	√
36	KONI	√	√	√	√
37	KPAL	√	-	-	-
38	KRAH	√	-	-	-

39	KUAS	√	-	-	-
40	LABA	√	-	-	-
41	LION	√	√	√	√
42	MARK	√	√	√	√
43	MDRN	√	√	√	√
44	MFMI	√	√	√	√
45	MLIA	√	√	√	√
46	MUTU	√	-	-	-
47	NTBK	√	-	-	-
48	PADA	√	-	-	-
49	PIPA	√	-	-	-
50	PTMP	√	-	-	-
51	SCCO	√	-	√	-
52	SINI	√	√	√	√
53	SKRN	√	√	√	√
54	SMIL	√	-	-	-
55	SOSS	√	√	√	√
56	SPTO	√	√	√	√
57	TIRA	√	√	√	√
58	TOTO	√	√	√	√
59	TRIL	√	-	-	-
60	UNTR	√	√	√	√
61	VOKS	√	√	√	√
62	WIDI	√	-	-	-
63	ZBRA	√	√	√	√

Lampiran 3 Perhitungan *Financial Distress*

$$\text{Interest Coverage Ratio} = \frac{\text{Laba Bersih Sebelum Pajak dan Bunga}}{\text{Beban Bunga}}$$

Kode Perusahaan	Tahun	Laba Sebelum Pajak Bunga	Beban Bunga	ICR	Kategori	Variabel dummy
APII	2020	38.983.947.951,00	15.827.581.619,00	2,46	Sehat	0
	2021	28.651.080.763,00	13.928.517.454,00	2,06	Sehat	0
	2022	26.841.604.043,00	14.654.145.025,00	1,83	Sehat	0
ARKA	2020	(37.593.089.207,00)	2.598.660.517,00	(14,47)	Tidak Sehat	1
	2021	2.972.166.406,00	1.606.447.270,00	1,85	Sehat	0
	2022	6.949.950.276,00	1.233.491.952,00	5,63	Sehat	0
ARNA	2020	420.626.406.830,00	10.381.706.052,00	40,52	Sehat	0
	2021	609.653.614.511,00	4.467.111.174,00	136,48	Sehat	0
	2022	746.096.093.997,00	7.663.740.464,00	97,35	Sehat	0
ASII	2020	21.741.000.000.000,00	3.408.000.000.000,00	6,38	Sehat	0
	2021	32.350.000.000.000,00	2.288.000.000.000,00	14,14	Sehat	0
	2022	50.390.000.000.000,00	2.107.000.000.000,00	23,92	Sehat	0
ASGR	2020	63.720.000.000,00	16.269.000.000,00	3,92	Sehat	0
	2021	111.886.000.000,00	6.316.000.000,00	17,71	Sehat	0
	2022	129.273.000.000,00	6.260.000.000,00	20,65	Sehat	0
BHIT	2020	2.187.197.000.000,00	1.307.081.000.000,00	1,67	Sehat	0
	2021	3.068.632.000.000,00	1.159.067.000.000,00	2,65	Sehat	0
	2022	3.513.980.000.000,00	1.005.908.000.000,00	3,49	Sehat	0
BLUE	2020	13.156.423.675,00	86.599.501,00	151,92	Sehat	0
	2021	14.633.283.006,00	81.497.653,00	179,55	Sehat	0
	2022	18.700.404.331,00	13.699.034,00	1.365,09	Sehat	0
BNBR	2020	-927.306.000.000,00	163.723.000.000,00	(5,66)	Tidak Sehat	1
	2021	122.091.000.000,00	153.369.000.000,00	0,80	Tidak Sehat	1
	2022	353.720.000.000,00	154.437.000.000,00	2,29	Sehat	0
CCSI	2020	35.178.487.000,00	3.594.884.000,00	9,79	Sehat	0
	2021	51.903.436.000,00	2.507.453.000,00	20,70	Sehat	0
	2022	64.695.378.000,00	5.970.022.000,00	10,84	Sehat	0
DYAN	2020	(253.359.948.181,00)	19.597.706.971,00	(12,93)	Tidak Sehat	1
	2021	(86.101.354.398,00)	21.209.633.947,00	(4,06)	Tidak Sehat	1
	2022	43.288.846.605,00	22.281.473.684,00	1,94	Sehat	0
ICON	2020	8.096.796.384,00	491.590.486,00	16,47	Sehat	0
	2021	2.508.954.187,00	361.680.751,00	6,94	Sehat	0
	2022	(21.769.385.458,00)	124.119.935,00	(175,39)	Tidak Sehat	1
IKAI	2020	(76.283.446,00)	21.793.788,00	(3,50)	Tidak Sehat	1

	2021	(55.482.660,00)	17.529.481,00	(3,17)	Tidak Sehat	1
	2022	(34.027.382,00)	17.344.800,00	(1,96)	Tidak Sehat	1
IMPC	2020	175.476.928.095,00	66.391.570.721,00	2,64	Sehat	0
	2021	276.021.681.104,00	49.812.526.117,00	5,54	Sehat	0
	2022	414.206.408.712,00	46.555.209.916,00	8,90	Sehat	0
INTA	2020	(1.007.829.000.000,00)	120.275.000.000,00	(8,38)	Tidak Sehat	1
	2021	(422.382.000.000,00)	128.695.000.000,00	(3,28)	Tidak Sehat	1
	2022	(57.646.000.000,00)	133.967.000.000,00	(0,43)	Tidak Sehat	1
JECC	2020	21.247.754.000,00	27.484.555.000,00	0,77	Tidak Sehat	1
	2021	(73.684.940.000,00)	16.383.635.000,00	(4,50)	Tidak Sehat	1
	2022	60.085.752.000,00	59.392.921.000,00	1,01	Sehat	0
JTPE	2020	97.672.912.335,00	14.847.692.460,00	6,58	Sehat	0
	2021	125.077.341.657,00	11.127.290.876,00	11,24	Sehat	0
	2022	181.847.967.748,00	12.353.355.206,00	14,72	Sehat	0
KBLI	2020	(57.059.161.518,00)	11.416.544.735,00	(5,00)	Tidak Sehat	1
	2021	108.753.123.504,00	3.481.385.290,00	31,24	Sehat	0
	2022	86.733.179.889,00	4.171.902.243,00	20,79	Sehat	0
KBLM	2020	9.130.021.231,00	5.109.895.833.000,00	0,00	Tidak Sehat	1
	2021	(11.041.672.531,00)	11.593.568.916,00	(0,95)	Tidak Sehat	1
	2022	35.142.847.264,00	10.562.499.948,00	3,33	Sehat	0
KIAS	2020	(60.542.991.055,00)	2.750.559.195,00	(22,01)	Tidak Sehat	1
	2021	2.572.572.044,00	277.597.680,00	9,27	Sehat	0
	2022	1.043.659.853,00	770.634.751,00	1,35	Sehat	0
KOIN	2020	52.764.018.688,00	770.911.928,00	68,44	Sehat	0
	2021	(25.159.075.219,00)	1.211.394.076,00	(20,77)	Tidak Sehat	1
	2022	(71.178.230.245,00)	4.946.436.597,00	(14,39)	Tidak Sehat	1
KONI	2020	471.116.635,00	1.213.077.029,00	0,39	Tidak Sehat	1
	2021	8.898.729.548,00	270.379.097,00	32,91	Sehat	0
	2022	14.794.062.193,00	271.832.943,00	54,42	Sehat	0
LION	2020	(7.110.199.333,00)	2.259.394.908,00	(3,15)	Tidak Sehat	1
	2021	(3.693.250.636,00)	1.510.473.718,00	(2,45)	Tidak Sehat	1
	2022	7.494.043.687,00	1.304.938.253,00	5,74	Sehat	0
MARK	2020	186.691.686.484,00	4.331.714.951,00	43,10	Sehat	0
	2021	505.578.068.397,00	6.300.752.294,00	80,24	Sehat	0
	2022	317.066.207.437,00	3.666.241.353,00	86,48	Sehat	0
MDRN	2020	(176.522.312.746,00)	5.025.077.007,00	(35,13)	Tidak Sehat	1
	2021	168.350.174.489,00	3.048.924.329,00	55,22	Sehat	0
	2022	78.192.243.807,00	816.207.960,00	95,80	Sehat	0
MFMI	2020	20.661.479.556.000,00	21.783.136.575.000,00	0,95	Tidak Sehat	1
	2021	27.568.960.527.000,00	28.589.826.659.000,00	0,96	Tidak Sehat	1
	2022	30.055.102.609.000,00	24.241.418.813.000,00	1,24	Sehat	0

MLIA	2020	120.544.205.000,00	169.163.230.000,00	0,71	Tidak Sehat	1
	2021	822.219.503.000,00	144.907.974.000,00	5,67	Sehat	0
	2022	1.092.813.462.000,00	110.673.869.000,00	9,87	Sehat	0
SINI	2020	5.078.442.791,00	10.511.822.433,00	0,48	Tidak Sehat	1
	2021	12.040.217.558,00	5.218.326.878,00	2,31	Sehat	0
	2022	14.989.005.703,00	8.166.833.781,00	1,84	Sehat	0
SKRN	2020	13.542.168.720,00	49.644.007.597,00	0,27	Tidak Sehat	1
	2021	(3.355.100.719,00)	39.717.640.705,00	(0,08)	Tidak Sehat	1
	2022	106.339.345.085,00	32.964.635.101,00	3,23	Sehat	0
SPTO	2020	135.199.259.206,00	10.487.506.767,00	12,89	Sehat	0
	2021	259.219.406.591,00	17.375.134.289,00	14,92	Sehat	0
	2022	272.136.995.683,00	15.300.261.507,00	17,79	Sehat	0
SOSS	2020	25.468.934.168,00	14.615.011.575,00	1,74	Sehat	0
	2021	45.952.269.932,00	12.851.392.719,00	3,58	Sehat	0
	2022	40.327.669.243,00	14.066.573.346,00	2,87	Sehat	0
TIRA	2020	1.026.256.821,00	7.390.807.717,00	0,14	Tidak Sehat	1
	2021	(5.802.795.261,00)	7.922.016.870,00	(0,73)	Tidak Sehat	1
	2022	3.711.388.443,00	8.287.693.065,00	0,45	Tidak Sehat	1
TOTO	2020	(1.778.690.961,00)	23.071.682.417,00	(0,08)	Tidak Sehat	1
	2021	187.629.337.921,00	23.813.838.159,00	7,88	Sehat	0
	2022	396.236.359.765,00	20.087.004.206,00	19,73	Sehat	0
UNTR	2020	7.011.186.000.000,00	1.539.907.000.000,00	4,55	Sehat	0
	2021	14.462.250.000.000,00	754.155.000.000,00	19,18	Sehat	0
	2022	22.993.673.000.000,00	759.935.000.000,00	30,26	Sehat	0
VOKS	2020	7.158.362.929,00	109.457.217.754,00	0,07	Tidak Sehat	1
	2021	(252.197.581.617,00)	110.142.131.188,00	(2,29)	Tidak Sehat	1
	2022	(224.346.964.002,00)	107.017.528.285,00	(2,10)	Tidak Sehat	1

(Dalam bentuk rupiah)

Lampiran 4 Perhitungan Rasio Likuiditas

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Hutang Lancar}}$$

Likuiditas (X1)				
Kode Perusahaan	Tahun	Aktiva Lancar	Hutang Lancar	Hasil
APII	2020	290.537.022.291,00	162.664.484.708,00	1,79
	2021	307.335.545.064,00	165.727.263.794,00	1,85
	2022	312.339.991.473,00	174.914.078.408,00	1,79
ARKA	2020	193.136.033.521,00	149.778.045.989,00	1,29
	2021	214.632.946.185,00	157.756.994.610,00	1,36
	2022	270.245.886.791,00	178.847.000.007,00	1,51
ARNA	2020	1.183.164.904.839,00	602.572.382.597,00	1,96
	2021	1.450.950.591.357,00	604.446.106.477,00	2,40
	2022	1.601.724.616.560,00	685.894.904.063,00	2,34
ASII	2020	132.308.000.000.000,00	85.736.000.000.000,00	1,54
	2021	160.262.000.000.000,00	103.778.000.000.000,00	1,54
	2022	179.818.000.000.000,00	119.198.000.000.000,00	1,51
ASGR	2020	1.742.927.000.000,00	614.162.000.000,00	2,84
	2021	2.226.977.000.000,00	941.897.000.000,00	2,36
	2022	2.226.330.000.000,00	917.998.000.000,00	2,43
BHIT	2020	21.256.425.000.000,00	20.317.500.000.000,00	1,05
	2021	24.646.129.000.000,00	22.201.629.000.000,00	1,11
	2022	25.036.540.000.000,00	21.809.655.000.000,00	1,15
BLUE	2020	58.675.627.337,00	6.927.747.148,00	8,47
	2021	54.096.940.276,00	7.513.542.486,00	7,20
	2022	57.397.264.994,00	6.657.078.611,00	8,62
BNBR	2020	10.599.635.000.000,00	11.853.421.000.000,00	0,89
	2021	11.965.712.000.000,00	13.330.053.000.000,00	0,90
	2022	14.295.820.000.000,00	15.334.772.000.000,00	0,93
CCSI	2020	287.507.616,00	117.921.144,00	2,44
	2021	314.056.289,00	132.952.572,00	2,36
	2022	495.013.365,00	304.024.657,00	1,63
DYAN	2020	281.632.681.361,00	303.233.929.458,00	0,93
	2021	273.193.157.460,00	331.488.449.316,00	0,82
	2022	467.471.060.218,00	414.314.155.429,00	1,13
ICON	2020	236.861.335.931,00	118.964.633.404,00	1,99
	2021	249.640.648.749,00	122.009.496.261,00	2,05



	2022	135.848.026.167,00	145.082.922.424,00	0,94
IKAI	2020	76.232.484,00	158.875.581,00	0,48
	2021	104.884.591,00	188.648.971,00	0,56
	2022	141.446.706,00	406.091.737,00	0,35
IMPC	2020	1.261.952.159.927,00	608.353.619.395,00	2,07
	2021	1.383.431.547.987,00	639.768.354.487,00	2,16
	2022	1.754.894.947.354,00	716.738.190.188,00	2,45
INTA	2020	653.858.000.000,00	3.056.088.000.000,00	0,21
	2021	495.730.000.000,00	3.133.477.000.000,00	0,16
	2022	410.578.000.000,00	437.671.000.000,00	0,94
JECC	2020	931.144.662.000,00	683.973.802.000,00	1,36
	2021	1.153.286.914.000,00	976.527.816.000,00	1,18
	2022	1.612.699.928.000,00	1.391.322.088.000,00	1,16
JTPE	2020	507.404.939.486,00	243.965.977.151,00	2,08
	2021	577.891.385.933,00	242.307.052.888,00	2,38
	2022	843.786.540.254,00	488.178.318.701,00	1,73
KBLI	2020	2.504.430.163.660,00	473.292.558.195,00	5,29
	2021	1.852.292.728.366,00	157.474.430.663,00	11,76
	2022	1.952.463.428.100,00	187.361.934.985,00	10,42
KBLM	2020	320.497.087.517,00	168.071.546.757,00	1,91
	2021	412.346.379.347,00	266.614.137.737,00	1,55
	2022	440.749.336.172,00	247.684.828.134,00	1,78
KIAS	2020	213.856.436.953,00	127.909.759.386,00	1,67
	2021	264.701.143.076,00	108.208.133.431,00	2,45
	2022	335.771.250.503,00	177.517.613.638,00	1,89
KOIN	2020	606.903.824.102,00	529.614.198.284,00	1,15
	2021	942.326.613.088,00	952.940.940.427,00	0,99
	2022	928.468.381.754,00	1.056.713.188.891,00	0,88
KONI	2020	80.026.960.317,00	34.420.886.929,00	2,32
	2021	88.068.087.312,00	1.830.382.361,00	48,11
	2022	109.253.464.513,00	10.909.228.310,00	10,01
LION	2020	465.603.517.298,00	75.454.398.417,00	6,17
	2021	473.632.576.449,00	145.920.423.985,00	3,25
	2022	473.379.371.904,00	135.297.369.996,00	3,50
MARK	2020	356.886.698.938,00	243.988.835.356,00	1,46
	2021	585.685.378.899,00	273.462.421.017,00	2,14
	2022	439.258.395.750,00	111.916.306.056,00	3,92
MDRN	2020	79.729.984.190,00	459.092.909.204,00	0,17
	2021	74.078.326.126,00	355.033.198.132,00	0,21

	2022	43.572.470.539,00	153.732.376.639,00	0,28
MFMI	2020	59.869.855.045.000,00	43.274.642.055.000,00	1,38
	2021	111.754.669.206.000,00	26.836.261.982.000,00	4,16
	2022	132.202.008.827.000,00	55.613.797.039.000,00	2,38
MLIA	2020	1.234.147.942.000,00	1.173.917.101.000,00	1,05
	2021	1.687.494.334.000,00	1.184.192.608.000,00	1,43
	2022	2.328.864.897.000,00	1.158.518.478.000,00	2,01
SINI	2020	8.864.824.263,00	88.075.143.319,00	0,10
	2021	112.783.303.853,00	106.147.059.315,00	1,06
	2022	141.283.962.927,00	117.675.256.198,00	1,20
SKRN	2020	440.188.055.273,00	311.890.696.568,00	1,41
	2021	397.074.371.606,00	256.138.907.057,00	1,55
	2022	477.847.318.111,00	248.759.921.124,00	1,92
SPTO	2020	1.041.712.652.187,00	723.308.486.604,00	1,44
	2021	1.285.604.554.744,00	792.813.597.840,00	1,62
	2022	1.175.602.452.283,00	791.069.117.798,00	1,49
SOSS	2020	273.698.870.871,00	138.966.845.601,00	1,97
	2021	301.466.129.942,00	131.533.391.973,00	2,29
	2022	308.801.778.059,00	127.123.085.518,00	2,43
TIRA	2020	171.538.511.236,00	126.018.348.235,00	1,36
	2021	173.019.796.505,00	139.767.772.976,00	1,24
	2022	169.214.403.546,00	136.732.316.074,00	1,24
TOTO	2020	1.346.577.922.442,00	311.318.199.889,00	4,33
	2021	1.474.741.239.928,00	407.181.217.569,00	3,62
	2022	1.528.687.046.125,00	427.991.220.891.000,00	0,00
UNTR	2020	44.195.782.000.000,00	20.943.824.000.000,00	2,11
	2021	60.604.068.000.000,00	30.489.218.000.000,00	1,99
	2022	78.930.048.000.000,00	42.037.402.000.000,00	1,88
VOKS	2020	2.173.087.705.411,00	1.180.663.259.903,00	1,84
	2021	2.138.854.401.923,00	1.765.612.333.045,00	1,21
	2022	1.909.986.082.577,00	1.837.461.124.059,00	1,04

(Dalam bentuk rupiah)

Lampiran 5 Perhitungan Rasio Solvabilitas

$$\text{Debt to Equity Ratio} = \frac{\text{Total Liabilitas}}{\text{Total Ekuitas}}$$

Solvabilitas (X2)				
Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	Hasil
APII	2020	178.999.604.014,00	333.221.035.115,00	0,54
	2021	180.861.359.755,00	361.467.725.895,00	0,50
	2022	186.711.833.365,00	377.677.206.114,00	0,49
ARKA	2020	360.043.882.084,00	91.556.200.996,00	3,93
	2021	368.355.708.096,00	94.988.278.804,00	3,88
	2022	379.494.918.059,00	101.089.427.041,00	3,75
ARNA	2020	665.401.637.797,00	1.304.938.651.723,00	0,51
	2021	670.353.190.326,00	1.573.169.882.477,00	0,43
	2022	745.695.258.308,00	1.833.173.357.237,00	0,41
ASII	2020	142.749.000.000.000,00	195.454.000.000.000,00	0,73
	2021	151.696.000.000.000,00	215.615.000.000.000,00	0,70
	2022	169.577.000.000.000,00	243.720.000.000.000,00	0,70
ASGR	2020	726.053.000.000,00	1.562.778.000.000,00	0,46
	2021	1.027.625.000.000,00	1.627.653.000.000,00	0,63
	2022	984.429.000.000,00	1.693.222.000.000,00	0,58
BHIT	2020	28.070.486.000.000,00	31.413.936.000.000,00	0,89
	2021	26.820.814.000.000,00	38.185.308.000.000,00	0,70
	2022	29.667.556.000.000,00	39.432.248.000.000,00	0,75
BLUE	2020	7.974.519.192,00	84.331.141.579,00	0,09
	2021	8.746.850.883,00	80.578.849.844,00	0,11
	2022	8.018.755.151,00	87.863.834.988,00	0,09
BNBR	2020	12.547.099.000.000,00	1.444.687.000.000,00	8,68
	2021	13.919.752.000.000,00	1.323.017.000.000,00	10,52
	2022	15.936.576.000.000,00	1.526.248.000.000,00	10,44
CCSI	2020	161.596.052,00	3.391.824.954,00	0,05
	2021	159.131.850,00	364.311.814,00	0,44
	2022	358.189.369,00	436.991.009,00	0,82
DYAN	2020	466.243.114.050,00	577.070.684.953,00	0,81
	2021	478.290.525.186,00	481.305.887.916,00	0,99
	2022	577.622.763.324,00	510.710.519.842,00	1,13

ICON	2020	125.712.975.552,00	245.133.698.765,00	0,51
	2021	126.763.216.728,00	244.394.843.174,00	0,52
	2022	150.145.263.915,00	221.102.743.239,00	0,68
IKAI	2020	443.962.433,00	841.238.780,00	0,53
	2021	459.494.982,00	783.628.993,00	0,59
	2022	468.638.021,00	747.184.735,00	0,63
IMPC	2020	1.231.192.233.990,00	1.465.907.828.766,00	0,84
	2021	1.184.949.828.309,00	1.676.548.380.055,00	0,71
	2022	1.210.746.099.447,00	2.224.729.775.954,00	0,54
INTA	2020	4.136.308.000.000,00	(1.247.870.000.000,00)	(3,31)
	2021	4.132.304.000.000,00	(1.689.247.000.000,00)	(2,45)
	2022	4.053.450.000.000,00	(1.866.772.000.000,00)	(2,17)
JECC	2020	778.897.969.000,00	735.051.172.000,00	1,06
	2021	1.040.742.901.000,00	696.234.481.000,00	1,49
	2022	1.451.568.681.000,00	748.228.960.000,00	1,94
JTPE	2020	267.681.176.266,00	770.415.834.350,00	0,35
	2021	301.750.608.990,00	910.839.220.201,00	0,33
	2022	541.571.305.569,00	1.022.066.401.511,00	0,53
KBLI	2020	659.558.093.623,00	2.350.166.285.861,00	0,28
	2021	272.257.917.579,00	2.452.984.793.844,00	0,11
	2022	301.997.266.597,00	2.495.007.759.673,00	0,12
KBLM	2020	185.150.026.551,00	841.612.855.945,00	0,22
	2021	283.750.515.897,00	1.213.430.505.559,00	0,23
	2022	263.944.952.156,00	1.244.651.404.213,00	0,21
KIAS	2020	169.127.346.041,00	852.255.363.880,00	0,20
	2021	153.595.081.446,00	846.429.385.994,00	0,18
	2022	212.878.145.612,00	853.001.407.166,00	0,25
KOIN	2020	549.267.273.182,00	126.596.486.024,00	4,34
	2021	968.203.343.973,00	98.306.358.277,00	9,85
	2022	1.071.886.158.666,00	25.841.330.528,00	41,48
KONI	2020	48.513.384.332,00	64.978.585.674,00	0,75
	2021	14.707.392.332,00	105.878.811.132,00	0,14
	2022	24.165.903.919,00	117.981.472.596,00	0,20
LION	2020	204.688.407.176,00	443.141.451.746,00	0,46
	2021	247.239.109.698,00	445.343.601.495,00	0,56
	2022	209.683.140.222,00	474.814.738.259,00	0,44
MARK	2020	310.254.413.728,00	409.472.441.871,00	0,76
	2021	334.818.456.747,00	743.640.411.602,00	0,45
	2022	161.587.275.147,00	843.781.090.844,00	0,19

MDRN	2020	843.823.076.188,00	(537.942.535.977,00)	(1,57)
	2021	657.579.833.469,00	(411.012.308.143,00)	(1,60)
	2022	549.514.350.331,00	(324.872.036.687,00)	(1,69)
MFMI	2020	227.028.634.994.000,00	114.140.533.587.000,00	1,99
	2021	225.158.531.500.000,00	115.058.135.268.000,00	1,96
	2022	241.667.639.624.000,00	121.750.008.978.000,00	1,98
MLIA	2020	3.066.953.853.000,00	2.678.261.633.000,00	1,15
	2021	2.711.753.688.000,00	3.410.916.035.000,00	0,80
	2022	2.323.807.207.000,00	4.483.138.057.000,00	0,52
SINI	2020	125.132.264.284,00	28.544.658.914,00	4,38
	2021	134.956.874.463,00	40.030.900.857,00	3,37
	2022	159.656.589.668,00	52.423.830.954,00	3,05
SKRN	2020	990.751.551.016,00	566.065.646.029,00	1,75
	2021	891.807.342.528,00	557.201.726.574,00	1,60
	2022	1.112.737.665.685,00	599.401.015.668,00	1,86
SPTO	2020	1.094.528.675.275,00	1.941.055.943.418,00	0,56
	2021	1.090.591.747.487,00	2.052.866.903.362,00	0,53
	2022	1.008.510.478.795,00	2.107.640.326.367,00	0,48
SOSS	2020	144.899.093.170,00	148.946.268.046,00	0,97
	2021	135.630.028.267,00	182.541.378.857,00	0,74
	2022	132.542.687.306,00	212.822.472.365,00	0,62
TIRA	2020	182.781.149.392,00	162.180.117.710,00	1,13
	2021	185.613.898.339,00	165.314.782.421,00	1,12
	2022	183.686.914.070,00	167.404.511.556,00	1,10
TOTO	2020	1.183.847.184.535,00	1.923.562.928.643,00	0,62
	2021	1.228.239.284.173,00	2.034.436.474.888,00	0,60
	2022	1.002.210.741.085,00	2.302.761.450.906,00	0,44
UNTR	2020	36.653.823.000.000,00	63.147.140.000.000,00	0,58
	2021	40.738.599.000.000,00	71.822.757.000.000,00	0,57
	2022	50.964.395.000.000,00	89.513.825.000.000,00	0,57
VOKS	2020	1.803.514.017.632,00	1.112.121.042.260,00	1,62
	2021	1.987.396.259.911,00	905.771.309.359,00	2,19
	2022	1.946.650.733.366,00	719.096.063.625,00	2,71

(Dalam bentuk rupiah)

Lampiran 6 Perhitungan Rasio Profitabilitas

$$\text{Return on Assets} = \frac{\text{Laba Setelah Pajak}}{\text{Total Aset}}$$

Profitabilitas (X3)				
Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total aset	Hasil
APII	2020	30.152.459.780,00	512.220.639.129,00	0,06
	2021	20.672.232.124,00	542.329.085.650,00	0,04
	2022	14.054.281.481,00	564.389.039.479,00	0,02
ARKA	2020	(30.599.621.894,00)	451.600.083.080,00	-0,07
	2021	3.442.039.458,00	463.343.986.900,00	0,01
	2022	6.110.063.988,00	480.584.345.100,00	0,01
ARNA	2020	326.241.511.507,00	1.970.340.289.520,00	0,17
	2021	475.983.374.390,00	2.243.523.072.803,00	0,21
	2022	581.557.410.601,00	2.578.868.815.545,00	0,23
ASII	2020	18.571.000.000.000,00	338.203.000.000.000,00	0,05
	2021	25.586.000.000.000,00	367.311.000.000.000,00	0,07
	2022	40.420.000.000.000,00	413.297.000.000.000,00	0,10
ASGR	2020	47.783.000.000,00	2.288.831.000.000,00	0,02
	2021	87.311.000.000,00	2.655.278.000.000,00	0,03
	2022	97.071.000.000,00	2.677.651.000.000,00	0,04
BHIT	2020	1.525.889.000.000,00	59.484.422.000.000,00	0,03
	2021	2.453.908.000.000,00	65.006.122.000.000,00	0,04
	2022	2.682.220.000.000,00	69.099.804.000.000,00	0,04
BLUE	2020	10.498.868.857,00	92.305.660.771,00	0,11
	2021	12.026.134.433,00	89.325.700.727,00	0,13
	2022	14.379.065.741,00	95.882.590.139,00	0,15
BNBR	2020	(930.325.000.000,00)	13.991.786.000.000,00	-0,07
	2021	98.323.000.000,00	15.242.769.000.000,00	0,01
	2022	306.161.000.000,00	17.462.824.000.000,00	0,02
CCSI	2020	28.523.152,00	500.778.546,00	0,06
	2021	38.733.792,00	523.443.664,00	0,07
	2022	50.129.821,00	795.180.378,00	0,06
DYAN	2020	(256.092.630.622,00)	1.043.313.799.003,00	-0,25
	2021	(87.787.279.769,00)	959.596.413.102,00	-0,09
	2022	30.662.044.291,00	1.088.333.283.166,00	0,03
ICON	2020	5.702.852.677,00	370.846.674.317,00	0,02

	2021	237.239.178,00	371.158.059.902,00	0,00
	2022	(22.916.943.624,00)	371.248.007.154,00	-0,06
IKAI	2020	143.693.572.364,00	203.245.833.500,00	0,71
	2021	140.656.758.698,00	143.693.572.364,00	0,98
	2022	171.934.673.596,00	140.656.758.698,00	1,22
IMPC	2020	115.805.324.362,00	2.697.100.062.756,00	0,04
	2021	206.588.977.295,00	2.861.498.208.364,00	0,07
	2022	312.502.049.594,00	3.435.475.875.401,00	0,09
INTA	2020	(1.021.799.000.000,00)	2.888.438.000.000,00	-0,35
	2021	(466.986.000.000,00)	2.443.057.000.000,00	-0,19
	2022	(98.923.000.000,00)	2.186.678.000.000,00	-0,05
JECC	2020	11.924.112.000,00	1.513.949.141.000,00	0,01
	2021	(47.179.855.000,00)	1.736.977.382.000,00	-0,03
	2022	57.625.085.000,00	2.199.797.641.000,00	0,03
JTPE	2020	74.172.914.384,00	1.038.097.010.616,00	0,07
	2021	96.513.247.316,00	1.212.589.829.191,00	0,08
	2022	143.653.268.644,00	1.563.637.707.080,00	0,09
KBLI	2020	(73.694.555.905,00)	3.009.724.379.484,00	-0,02
	2021	93.371.439.103,00	2.725.242.711.423,00	0,03
	2022	59.961.666.687,00	2.797.005.026.270,00	0,02
KBLM	2020	6.563.771.460,00	1.026.762.882.496,00	0,01
	2021	(12.999.702.678,00)	1.497.181.021.456,00	-0,01
	2022	30.497.463.746,00	1.508.596.356.369,00	0,02
KIAS	2020	(51.749.994.901,00)	1.021.382.709.921,00	-0,05
	2021	(5.554.727.386,00)	1.000.024.467.440,00	-0,01
	2022	6.553.870.572,00	1.065.879.552.778,00	0,01
KOIN	2020	41.124.681.020,00	675.863.759.206,00	0,06
	2021	(27.840.100.544,00)	1.066.509.702.250,00	-0,03
	2022	(73.270.055.868,00)	1.097.727.489.194,00	-0,07
KONI	2020	49.808.051,00	113.491.970.006,00	0,00
	2021	7.805.612.118,00	120.586.203.464,00	0,06
	2022	11.593.252.744,00	142.147.376.515,00	0,08
LION	2020	(9.571.328.569,00)	647.829.858.922,00	-0,01
	2021	(4.303.093.348,00)	692.582.711.193,00	-0,01
	2022	2.314.362.759,00	684.497.878.481,00	0,00
MARK	2020	144.194.690.952,00	719.726.855.599,00	0,20
	2021	392.149.133.254,00	1.078.458.868.349,00	0,36
	2022	243.093.147.629,00	1.005.368.365.991,00	0,24
MDRN	2020	(207.758.460.752,00)	305.880.540.211,00	-0,68

	2021	126.811.441.634,00	246.567.525.326,00	0,51
	2022	77.838.440.623,00	224.042.313.644,00	0,35
MFMI	2020	18.175.143.820.000,00	341.169.168.581.000,00	0,05
	2021	25.160.193.681.000,00	340.216.666.768.000,00	0,07
	2022	24.044.260.651.000,00	363.417.648.503.000,00	0,07
MLIA	2020	55.089.347.000,00	5.745.215.496.000,00	0,01
	2021	647.249.607.000,00	6.122.669.723.000,00	0,11
	2022	853.707.145.000,00	6.806.945.264.000,00	0,13
SINI	2020	2.095.172.053,00	153.676.923.198,00	0,01
	2021	8.444.661.323,00	174.987.775.320,00	0,05
	2022	10.654.021.317,00	212.080.420.622,00	0,05
SKRN	2020	9.776.450.310,00	1.556.817.197.045,00	0,01
	2021	3.894.737.866,00	1.449.009.069.102,00	0,00
	2022	90.248.176.654,00	1.712.138.681.353,00	0,05
SPTO	2020	105.298.026.528,00	3.035.584.618.693,00	0,03
	2021	223.780.364.408,00	3.143.458.650.849,00	0,07
	2022	225.044.549.724,00	3.116.150.805.162,00	0,07
SOSS	2020	16.489.408.278,00	293.845.361.216,00	0,06
	2021	32.632.401.729,00	318.171.407.124,00	0,10
	2022	28.842.480.375,00	345.365.159.671,00	0,08
TIRA	2020	2.361.587.860,00	344.961.367.102,00	0,01
	2021	(3.391.380.034,00)	350.928.680.760,00	-0,01
	2022	2.222.723.545,00	351.091.425.626,00	0,01
TOTO	2020	(30.689.667.468,00)	3.107.410.113.178,00	-0,01
	2021	160.987.891.641,00	3.262.675.759.061,00	0,05
	2022	313.410.762.339,00	3.304.972.191.991,00	0,09
UNTR	2020	5.632.425.000.000,00	99.800.963.000.000,00	0,06
	2021	10.608.267.000.000,00	112.561.356.000.000,00	0,09
	2022	22.993.673.000.000,00	140.478.220.000.000,00	0,16
VOKS	2020	2.783.763.185,00	2.915.635.059.892,00	0,00
	2021	(210.822.267.539,00)	2.893.167.569.270,00	-0,07
	2022	(191.040.268.841,00)	2.665.946.796.991,00	-0,07

(Dalam bentuk rupiah)



Lampiran 7 Perhitungan Rasio Pertumbuhan

$$\text{Sales Growth} = \frac{\text{Penjualan Tahun}_{\text{Sekarang}} - \text{Penjualan Tahun}_{\text{Lalu}}}{\text{Penjualan Tahun}_{\text{Lalu}}}$$

Pertumbuhan (X4)					
Kode Perusahaan	Tahun	Penjualan Tahun Sekarang	Penjualan Tahun lalu	Pengurangan	Hasil
APII	2020	248.930.980.599,00	242.761.693.999,00	6.169.286.600,00	0,03
	2021	252.448.924.906,00	248.930.980.599,00	3.517.944.307,00	0,01
	2022	295.022.431.265,00	252.448.924.906,00	42.573.506.359,00	0,17
ARKA	2020	82.949.660.203,00	105.943.362.738,00	(22.993.702.535,00)	-0,22
	2021	72.426.729.694,00	82.949.660.203,00	(10.522.930.509,00)	-0,13
	2022	213.082.547.296,00	72.426.729.694,00	140.655.817.602,00	1,94
ARNA	2020	2.211.743.593.136,00	2.151.801.131.686,00	59.942.461.450,00	0,03
	2021	2.554.880.982.584,00	2.211.743.593.136,00	343.137.389.448,00	0,16
	2022	2.586.665.297.217,00	2.554.880.982.584,00	31.784.314.633,00	0,01
ASII	2020	175.046.000.000.000,00	237.166.000.000.000,00	(62.120.000.000.000,00)	-0,26
	2021	233.485.000.000.000,00	175.046.000.000.000,00	58.439.000.000.000,00	0,33
	2022	301.379.000.000.000,00	233.485.000.000.000,00	67.894.000.000.000,00	0,29
ASGR	2020	3.348.871.000.000,00	4.771.800.000.000,00	(1.422.929.000.000,00)	-0,30
	2021	3.299.105.000.000,00	3.348.871.000.000,00	(49.766.000.000,00)	-0,01
	2022	2.909.972.000.000,00	3.299.105.000.000,00	(389.133.000.000,00)	-0,12
BHIT	2020	14.795.285.000.000,00	15.967.376.000.000,00	(1.172.091.000.000,00)	-0,07
	2021	17.325.614.000.000,00	14.795.285.000.000,00	2.530.329.000.000,00	0,17
	2022	18.083.695.000.000,00	17.325.614.000.000,00	758.081.000.000,00	0,04
BLUE	2020	74.179.874.751,00	100.093.362.672,00	(25.913.487.921,00)	-0,26
	2021	109.018.092.634,00	74.179.874.751,00	34.838.217.883,00	0,47
	2022	131.320.519.406,00	109.018.092.634,00	22.302.426.772,00	0,20
BNBR	2020	2.454.947.000.000,00	3.235.677.000.000,00	(780.730.000.000,00)	-0,24
	2021	2.383.414.000.000,00	2.454.947.000.000,00	(71.533.000.000,00)	-0,03
	2022	3.626.696.000.000,00	2.383.414.000.000,00	1.243.282.000.000,00	0,52
CCSI	2020	282.013.025,00	381.575.196,00	(99.562.171,00)	-0,26
	2021	422.882.541,00	282.013.025,00	140.869.516,00	0,50
	2022	615.332.096,00	422.882.541,00	192.449.555,00	0,46
DYAN	2020	284.181.538.459,00	9.801.458.311.991,00	(9.517.276.773.532,00)	-0,97
	2021	563.839.174.231,00	284.181.538.459,00	279.657.635.772,00	0,98
	2022	1.210.481.160.296,00	563.839.174.231,00	646.641.986.065,00	1,15
ICON	2020	143.693.572.364,00	203.245.833.500,00	(59.552.261.136,00)	-0,29
	2021	140.656.758.698,00	143.693.572.364,00	(3.036.813.666,00)	-0,02

	2022	171.934.673.596,00	140.656.758.698,00	31.277.914.898,00	0,22
IKAI	2020	92.586.834,00	84.524.926,00	8.061.908,00	0,10
	2021	186.298.319,00	92.586.834,00	93.711.485,00	1,01
	2022	235.624.901,00	186.298.319,00	49.326.582,00	0,26
IMPC	2020	1.797.514.877.242,00	1.495.759.701.262,00	301.755.175.980,00	0,20
	2021	2.227.367.211.794,00	1.797.514.877.242,00	429.852.334.552,00	0,24
	2022	2.808.698.658.787,00	2.227.367.211.794,00	581.331.446.993,00	0,26
INTA	2020	681.103.000.000,00	1.962.957.000.000,00	(1.281.854.000.000,00)	-0,65
	2021	611.377.000.000,00	681.103.000.000,00	(69.726.000.000,00)	-0,10
	2022	661.309.000.000,00	611.377.000.000,00	49.932.000.000,00	0,08
JECC	2020	1.575.004.597.000,00	2.926.098.892.000,00	(1.351.094.295.000,00)	-0,46
	2021	1.721.401.131.000,00	1.575.004.597.000,00	146.396.534.000,00	0,09
	2022	2.816.473.345.000,00	1.721.401.131.000,00	1.095.072.214.000,00	0,64
JTPE	2020	978.625.887.145,00	1.438.183.885.309,00	(459.557.998.164,00)	-0,32
	2021	1.075.949.119.283,00	978.625.887.145,00	97.323.232.138,00	0,10
	2022	1.423.142.732.743,00	1.075.949.119.283,00	347.193.613.460,00	0,32
KBLI	2020	1.968.859.464.809,00	4.500.555.248.155,00	(2.531.695.783.346,00)	-0,56
	2021	1.761.740.449.027,00	1.968.859.464.809,00	(207.119.015.782,00)	-0,11
	2022	2.221.091.331.884,00	1.761.740.449.027,00	459.350.882.857,00	0,26
KBLM	2020	883.822.892.518,00	1.149.120.504.681,00	(265.297.612.163,00)	-0,23
	2021	1.214.204.113.826,00	883.822.892.518,00	330.381.221.308,00	0,37
	2022	1.514.907.831.143,00	1.214.204.113.826,00	300.703.717.317,00	0,25
KIAS	2020	437.171.365.385,00	735.066.462.915,00	(297.895.097.530,00)	-0,41
	2021	552.465.600.178,00	437.171.365.385,00	115.294.234.793,00	0,26
	2022	647.952.496.309,00	552.465.600.178,00	95.486.896.131,00	0,17
KOIN	2020	1.446.474.839.632,00	1.618.048.001.660,00	(171.573.162.028,00)	-0,11
	2021	2.581.646.425.587,00	1.446.474.839.632,00	1.135.171.585.955,00	0,78
	2022	3.111.392.982.032,00	2.581.646.425.587,00	529.746.556.445,00	0,21
KONI	2020	95.688.162.631,00	133.908.380.572,00	(38.220.217.941,00)	-0,29
	2021	125.324.455.512,00	95.688.162.631,00	29.636.292.881,00	0,31
	2022	178.583.574.879,00	125.324.455.512,00	53.259.119.367,00	0,42
LION	2020	298.552.920.579,00	372.489.022.928,00	(73.936.102.349,00)	-0,20
	2021	300.280.285.514,00	298.552.920.579,00	1.727.364.935,00	0,01
	2022	408.811.497.547,00	300.280.285.514,00	108.531.212.033,00	0,36
MARK	2020	565.439.688.892,00	361.544.998.431,00	203.894.690.461,00	0,56
	2021	1.193.506.756.539,00	565.439.688.892,00	628.067.067.647,00	1,11
	2022	823.658.040.401,00	1.193.506.756.539,00	(369.848.716.138,00)	-0,31
MDRN	2020	87.250.908.902,00	125.445.880.896,00	(38.194.971.994,00)	-0,30
	2021	78.132.730.608,00	87.250.908.902,00	(9.118.178.294,00)	-0,10
	2022	65.015.524.242,00	78.132.730.608,00	(13.117.206.366,00)	-0,17

MFMI	2020	141.832.107.191.000,00	140.122.699.920.000,00	1.709.407.271.000,00	0,01
	2021	144.516.730.115.000,00	141.832.107.191.000,00	2.684.622.924.000,00	0,02
	2022	157.645.098.806.000,00	144.516.730.115.000,00	13.128.368.691.000,00	0,09
MLIA	2020	3.736.112.780.000,00	3.887.075.800.000,00	(150.963.020.000,00)	-0,04
	2021	4.450.121.257.000,00	3.736.112.780.000,00	714.008.477.000,00	0,19
	2022	5.073.812.958.000,00	4.450.121.257.000,00	623.691.701.000,00	0,14
SINI	2020	274.365.507.443,00	223.320.494.901,00	51.045.012.542,00	0,23
	2021	380.340.837.138,00	274.365.507.443,00	105.975.329.695,00	0,39
	2022	413.645.245.865,00	380.340.837.138,00	33.304.408.727,00	0,09
SKRN	2020	507.783.841.202,00	682.378.381.166,00	(174.594.539.964,00)	-0,26
	2021	419.487.164.471,00	507.783.841.202,00	(88.296.676.731,00)	-0,17
	2022	648.399.834.168,00	419.487.164.471,00	228.912.669.697,00	0,55
SPTO	2020	1.910.989.899.637,00	2.266.242.809.404,00	(355.252.909.767,00)	-0,16
	2021	2.238.536.055.114,00	1.910.989.899.637,00	327.546.155.477,00	0,17
	2022	2.505.644.878.372,00	2.238.536.055.114,00	267.108.823.258,00	0,12
SOSS	2020	1.368.035.589.028,00	1.348.096.644.306,00	19.938.944.722,00	0,01
	2021	1.389.331.929.729,00	1.368.035.589.028,00	21.296.340.701,00	0,02
	2022	1.529.120.178.492,00	1.389.331.929.729,00	139.788.248.763,00	0,10
TIRA	2020	251.135.073.681,00	281.109.377.690,00	(29.974.304.009,00)	-0,11
	2021	239.463.882.155,00	251.135.073.681,00	(11.671.191.526,00)	-0,05
	2022	285.154.421.885,00	239.463.882.155,00	45.690.539.730,00	0,19
TOTO	2020	1.622.319.756.389,00	1.622.319.756.389,00	0,00	0,00
	2021	1.831.956.807.551,00	1.622.319.756.389,00	209.637.051.162,00	0,13
	2022	2.086.058.728.390,00	1.831.956.807.551,00	254.101.920.839,00	0,14
UNTR	2020	60.346.784.000.000,00	84.430.478.000.000,00	(24.083.694.000.000,00)	-0,29
	2021	79.460.503.000.000,00	60.346.784.000.000,00	19.113.719.000.000,00	0,32
	2022	123.607.460.000.000,00	79.460.503.000.000,00	44.146.957.000.000,00	0,56
VOKS	2020	1.834.162.436.964,00	2.669.686.185.127,00	(835.523.748.163,00)	-0,31
	2021	1.710.091.470.427,00	1.834.162.436.964,00	(124.070.966.537,00)	-0,07
	2022	2.628.553.150.836,00	1.710.091.470.427,00	918.461.680.409,00	0,54

(Dalam bentuk rupiah)

Lampiran 8 Perhitungan Rasio Aktivitas

$$\text{Total Assets Turnover} = \frac{\text{Penjualan}}{\text{Total Aset}}$$

Aktivitas (X5)				
Kode Perusahaan	Tahun	Penjualan	Total Aset	Hasil
APII	2020	248.930.980.599,00	512.220.639.129,00	0,49
	2021	252.448.924.906,00	542.329.085.650,00	0,47
	2022	295.022.431.265,00	564.389.039.479,00	0,52
ARKA	2020	82.949.660.203,00	451.600.083.080,00	0,18
	2021	72.426.729.694,00	463.343.986.900,00	0,16
	2022	213.082.547.296,00	480.584.345.100,00	0,44
ARNA	2020	2.211.743.593.136,00	1.970.340.289.520,00	1,12
	2021	2.554.880.982.584,00	2.243.523.072.803,00	1,14
	2022	2.586.665.297.217,00	2.578.868.815.545,00	1,00
ASII	2020	175.046.000.000.000,00	338.203.000.000.000,00	0,52
	2021	233.485.000.000.000,00	367.311.000.000.000,00	0,64
	2022	301.379.000.000.000,00	413.297.000.000.000,00	0,73
ASGR	2020	3.348.871.000.000,00	2.288.831.000.000,00	1,46
	2021	3.299.105.000.000,00	2.655.278.000.000,00	1,24
	2022	2.909.972.000.000,00	2.677.651.000.000,00	1,09
BHIT	2020	14.795.285.000.000,00	59.484.422.000.000,00	0,25
	2021	17.325.614.000.000,00	65.006.122.000.000,00	0,27
	2022	18.083.695.000.000,00	69.099.804.000.000,00	0,26
BLUE	2020	74.179.874.751,00	92.305.660.771,00	0,80
	2021	109.018.092.634,00	89.325.700.727,00	1,22
	2022	131.320.519.406,00	89.882.590.139,00	1,46
BNBR	2020	2.454.947.000.000,00	13.991.786.000.000,00	0,18
	2021	2.383.414.000.000,00	15.242.769.000.000,00	0,16
	2022	3.626.696.000.000,00	17.462.824.000.000,00	0,21
CCSI	2020	282.013.025,00	500.778.546,00	0,56
	2021	422.882.541,00	523.443.664,00	0,81
	2022	615.332.096,00	795.180.378,00	0,77
DYAN	2020	284.181.538.459,00	1.043.313.799.003,00	0,27
	2021	563.839.174.231,00	959.596.413.102,00	0,59
	2022	1.210.481.160.296,00	1.088.333.283.166,00	1,11
ICON	2020	143.693.572.364,00	370.846.674.317,00	0,39
	2021	140.656.758.698,00	371.158.059.902,00	0,38

	2022	171.934.673.596,00	371.248.007.154,00	0,46
IKAI	2020	92.586.834,00	203.245.833.500,00	0,00
	2021	186.298.319,00	143.693.572.364,00	0,00
	2022	235.624.901,00	140.656.758.698,00	0,00
IMPC	2020	1.797.514.877.242,00	2.697.100.062.756,00	0,67
	2021	2.227.367.211.794,00	2.861.498.208.364,00	0,78
	2022	2.808.698.658.787,00	3.435.475.875.401,00	0,82
INTA	2020	681.103.000.000,00	2.888.438.000.000,00	0,24
	2021	611.377.000.000,00	2.443.057.000.000,00	0,25
	2022	661.309.000.000,00	2.186.678.000.000,00	0,30
JECC	2020	1.575.004.597.000,00	1.513.949.141.000,00	1,04
	2021	1.721.401.131.000,00	1.736.977.382.000,00	0,99
	2022	2.816.473.345.000,00	2.199.797.641.000,00	1,28
JTPE	2020	978.625.887.145,00	1.038.097.010.616,00	0,94
	2021	1.075.949.119.283,00	1.212.589.829.191,00	0,89
	2022	1.423.142.732.743,00	1.563.637.707.080,00	0,91
KBLI	2020	1.968.859.464.809,00	3.009.724.379.484,00	0,65
	2021	1.761.740.449.027,00	2.725.242.711.423,00	0,65
	2022	2.221.091.331.884,00	2.797.005.026.270,00	0,79
KBLM	2020	883.822.892.518,00	1.026.762.882.496,00	0,86
	2021	1.214.204.113.826,00	1.497.181.021.456,00	0,81
	2022	1.514.907.831.143,00	1.508.596.356.369,00	1,00
KIAS	2020	437.171.365.385,00	1.021.382.709.921,00	0,43
	2021	552.465.600.178,00	1.000.024.467.440,00	0,55
	2022	647.952.496.309,00	1.065.879.552.778,00	0,61
KOIN	2020	1.446.474.839.632,00	675.863.759.206,00	2,14
	2021	2.581.646.425.587,00	1.066.509.702.250,00	2,42
	2022	3.111.392.982.032,00	1.097.727.489.194,00	2,83
KONI	2020	95.688.162.631,00	113.491.970.006,00	0,84
	2021	125.324.455.512,00	120.586.203.464,00	1,04
	2022	178.583.574.879,00	142.147.376.515,00	1,26
LION	2020	298.552.920.579,00	647.829.858.922,00	0,46
	2021	300.280.285.514,00	692.582.711.193,00	0,43
	2022	408.811.497.547,00	684.497.878.481,00	0,60
MARK	2020	565.439.688.892,00	719.726.855.599,00	0,79
	2021	1.193.506.756.539,00	1.078.458.868.349,00	1,11
	2022	823.658.040.401,00	1.005.368.365.991,00	0,82
MDRN	2020	87.250.908.902,00	305.880.540.211,00	0,29
	2021	78.132.730.608,00	246.567.525.326,00	0,32

	2022	65.015.524.242,00	224.042.313.644,00	0,29
MFMI	2020	141.832.107.191.000,00	341.169.168.581.000,00	0,42
	2021	144.516.730.115.000,00	340.216.666.768.000,00	0,42
	2022	157.645.098.806.000,00	363.417.648.503.000,00	0,43
MLIA	2020	3.736.112.780.000,00	5.745.215.496.000,00	0,65
	2021	4.450.121.257.000,00	6.122.669.723.000,00	0,73
	2022	5.073.812.958.000,00	6.806.945.264.000,00	0,75
SINI	2020	274.365.507.443,00	153.676.923.198,00	1,79
	2021	380.340.837.138,00	174.987.775.320,00	2,17
	2022	413.645.245.865,00	212.080.420.622,00	1,95
SKRN	2020	507.783.841.202,00	1.556.817.197.045,00	0,33
	2021	419.487.164.471,00	1.449.009.069.102,00	0,29
	2022	648.399.834.168,00	1.712.138.681.353,00	0,38
SPTO	2020	1.910.989.899.637,00	3.035.584.618.693,00	0,63
	2021	2.238.536.055.114,00	3.143.458.650.849,00	0,71
	2022	2.505.644.878.372,00	3.116.150.805.162,00	0,80
SOSS	2020	1.368.035.589.028,00	293.845.361.216,00	4,66
	2021	1.389.331.929.729,00	318.171.407.124,00	4,37
	2022	1.529.120.178.492,00	345.365.159.671,00	4,43
TIRA	2020	251.135.073.681,00	344.961.367.102,00	0,73
	2021	239.463.882.155,00	350.928.680.760,00	0,68
	2022	285.154.421.885,00	351.091.425.626,00	0,81
TOTO	2020	-30.689.667.468,00	3.107.410.113.178,00	-0,01
	2021	160.987.891.641,00	3.262.675.759.061,00	0,05
	2022	313.410.762.339,00	3.304.972.191.991,00	0,09
UNTR	2020	60.346.784.000.000,00	99.800.963.000.000,00	0,60
	2021	79.460.503.000.000,00	112.561.356.000.000,00	0,71
	2022	123.607.460.000.000,00	140.478.220.000.000,00	0,88
VOKS	2020	1.834.162.436.964,00	2.915.635.059.892,00	0,63
	2021	1.710.091.470.427,00	2.893.167.569.270,00	0,59
	2022	2.628.553.150.836,00	2.665.946.796.991,00	0,99

(Dalam bentuk rupiah)

Lampiran 9 Hasil Output SPSS

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress	102	,00	1,00	,3627	,48317
Likuiditas	102	,00	48,11	2,6316	5,01206
Solvabilitas	102	-3,31	41,48	1,5297	4,53361
Profitabilitas	102	-,68	1,22	,0642	,20610
Pertumbuhan	102	-,97	1,94	,1146	,40073
Aktivitas	102	-,01	4,66	,8509	,81376
Valid N (listwise)	102				

**Case Processing Summary**

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	102	100,0
	Missing Cases	0	,0
	Total	102	100,0
Unselected Cases		0	,0
Total		102	100,0

**Dependent Variable**

**Encoding**

Original Value	Internal Value
Sehat	0
Tidak Sehat	1

**Block 0: Beginning Block**

**Iteration History<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	133,621	-,549
	2	133,616	-,563
	3	133,616	-,563

**Classification Table<sup>a,b</sup>**

	Observed	Predicted			
		Financial Distress		Percentage Correct	
		Sehat	Tidak Sehat		
Step 0	Financial Distress	Sehat	65	0	100,0
		Tidak Sehat	37	0	,0
	Overall Percentage				63,7

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-,563	,206	7,486	1	,006	,569

**Variables not in the Equation**

	Score	df	Sig.
Step 0 Variables X1	2,762	1	,097
	X2	3,531	,060
	X3	2,197	,138
	X4	4,796	,029
	X5	4,194	,041
Overall Statistics	19,226	5	,002



**Iteration History<sup>a,b,c,d</sup>**

Iteration		-2 Log likelihood	Coefficients					
			Constant	X1	X2	X3	X4	X5
Step 1	1	112,653	,075	-,048	,126	-,781	-1,102	-,604
	2	107,211	,458	-,139	,212	-,997	-1,379	-1,075
	3	105,215	,830	-,273	,284	-1,103	-1,536	-1,353
	4	105,013	,977	-,338	,311	-1,160	-1,604	-1,441
	5	105,011	,996	-,347	,313	-1,168	-1,611	-1,450
	6	105,011	,996	-,347	,313	-1,168	-1,611	-1,450

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	28,606	5	,000
	Block	28,606	5	,000
	Model	28,606	5	,000

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	105,011 <sup>a</sup>	,245	,335

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	5,747	8	,676

**Contingency Table for Hosmer and Lemeshow Test**

		Financial Distress = Sehat		Financial Distress = Tidak Sehat		Total
		Observed	Expected	Observed	Expected	
		Step 1	1	10	9,894	
	2	9	8,768	1	1,232	10
	3	9	8,073	1	1,927	10
	4	8	7,644	2	2,356	10
	5	7	7,001	3	2,999	10
	6	4	6,459	6	3,541	10
	7	6	5,872	4	4,128	10
	8	4	5,014	6	4,986	10
	9	4	4,110	6	5,890	10
	10	4	2,164	8	9,836	12

**Classification Table<sup>a</sup>**

	Observed	Predicted		
		Financial Distress		Percentage Correct
		Sehat	Tidak Sehat	
Step 1	Financial Distress Sehat	57	8	87,7
	Tidak Sehat	19	18	48,6
	Overall Percentage			73,5

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	X1	-,347	,195	3,162	1	,075	,707
	X2	,313	,151	4,291	1	,038	1,368
	X3	-1,168	1,183	,975	1	,324	,311
	X4	-1,611	,761	4,477	1	,034	,200
	X5	-1,450	,621	5,450	1	,020	,235
	Constant	,996	,577	2,983	1	,084	2,707

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

**Correlation Matrix**

		Constant	X1	X2	X3	X4	X5
Step 1	Constant	1,000	-,619	,107	-,289	-,011	-,624
	X1	-,619	1,000	,013	,058	,112	,002
	X2	,107	,013	1,000	-,008	-,294	-,478
	X3	-,289	,058	-,008	1,000	-,241	,205
	X4	-,011	,112	-,294	-,241	1,000	-,042
	X5	-,624	,002	-,478	,205	-,042	1,000

