

*Lampiran 1 Daftar Perusahaan Manufaktur Yang Terdaftar Di BEI Pada Tahun  
2016 Sampai Dengan 2018*

<b>No</b>	<b>Kode</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Populasi</b>
1	INTP	√	√	√	√
2	SMBR	√	√	√	√
3	SMCB	√	√	√	√
4	SMGR	√	√	√	√
5	WTON	√	√	√	√
6	AMFG	√	√	√	√
7	ARNA	√	√	√	√
8	IKAI	√	√	√	√
9	KIAS	√	√	√	√
10	MLIA	√	√	√	√
11	TOTO	√	√	√	√
12	ALKA	√	√	√	√
13	ALMI	√	√	√	√
14	BAJA	√	√	√	√
15	BTON	√	√	√	√
16	CTBN	√	√	√	√
17	GDST	√	√	√	√
18	INAI	√	√	√	√
19	ISSP	√	√	√	√
20	JKSW	√	√	√	√
21	JPRS	√	√	-	√
22	KRAS	√	√	√	√
23	LION	√	√	√	√
24	LMSH	√	√	√	√
25	NIKL	√	√	√	√
26	PICO	√	√	√	√
27	TBMS	√	√	√	√
28	BRPT	√	√	√	√
29	BUDI	√	√	√	√
30	DPNS	√	√	√	√
31	EKAD	√	√	√	√
32	ETWA	√	√	√	√
33	INCI	√	√	√	√
34	SOBI	√	-	-	√
35	SRSN	√	√	√	√
36	TPIA	√	√	√	√
37	AKKU	√	√	√	√
38	AKPI	√	√	√	√

39	APLI	√	√	√	√
40	BRNA	√	√	√	√
41	FPNI	√	√	√	√
42	IGAR	√	√	√	√
43	IMPC	√	√	√	√
44	IPOL	√	√	√	√
45	SIAP	√	√	√	√
46	SIMA	√	√	√	√
47	TALF	√	√	√	√
48	TRST	√	√	√	√
49	YPAS	√	√	√	√
50	CPIN	√	√	√	√
51	JPFA	√	√	√	√
52	MAIN	√	√	√	√
53	SIPD	√	√	√	√
54	SULI	√	√	√	√
55	TIRT	√	√	√	√
56	ALDO	√	√	√	√
57	DAJK	√	√	-	√
58	FASW	√	√	√	√
59	INKP	√	√	√	√
60	INRU	√	√	√	√
61	KBRI	√	√	√	√
62	KDSI	√	√	√	√
63	SPMA	√	√	√	√
64	TKIM	√	√	√	√
65	AMIN	√	√	√	√
66	KRAH	√	√	√	√
67	ASII	√	√	√	√
68	AUTO	√	√	√	√
69	BOLT	√	√	√	√
70	BRAM	√	√	√	√
71	GDYR	√	√	√	√
72	GJTL	√	√	√	√
73	IMAS	√	√	√	√
74	INDS	√	√	√	√
75	LPIN	√	√	√	√
76	MASA	√	√	√	√
77	NIPS	√	√	√	√
78	PRAS	√	√	√	√
79	SMSM	√	√	√	√

80	ADMG	√	√	√	√
81	ARGO	√	√	√	√
82	CNTX	√	√	√	√
83	ERTX	√	√	√	√
84	ESTI	√	√	√	√
85	HDTX	√	√	√	√
86	INDR	√	√	√	√
87	MYTX	√	√	√	√
88	PBRX	√	√	√	√
89	POLY	√	√	√	√
90	RICY	√	√	√	√
91	STAR	√	√	√	√
92	TFCO	√	√	√	√
93	SRIL	√	√	√	√
94	SSTM	√	√	√	√
95	TRIS	√	√	√	√
96	UNIT	√	√	√	√
97	BATA	√	√	√	√
98	BIMA	√	√	√	√
99	IKBI	√	√	√	√
100	JECC	√	√	√	√
101	KBLI	√	√	√	√
102	KBLM	√	√	√	√
103	SCCO	√	√	√	√
104	VOKS	√	√	√	√
105	PTSN	√	√	√	√
106	AISA	√	√	√	√
107	ALTO	√	√	√	√
108	CEKA	√	√	√	√
109	DLTA	√	√	√	√
110	ICBP	√	√	√	√
111	INDF	√	√	√	√
112	MLBI	√	√	√	√
113	MYOR	√	√	√	√
114	PSDN	√	√	√	√
115	ROTI	√	√	√	√
116	SKBM	√	√	√	√
117	SKLT	√	√	√	√
118	STTP	√	√	√	√
119	ULTJ	√	√	√	√
120	GGRM	√	√	√	√

121	HMSP	√	√	√	√
122	RMBA	√	√	√	√
123	WIIM	√	√	√	√
124	DVLA	√	√	√	√
125	INAF	√	√	√	√
126	KAEF	√	√	√	√
127	KLBF	√	√	√	√
128	MERK	√	√	√	√
129	PYFA	√	√	√	√
130	SCPI	√	√	√	√
131	SIDO	√	√	√	√
132	SQBB	√	√	-	√
133	TSPC	√	√	√	√
134	ADES	√	√	√	√
135	KINO	√	√	√	√
136	MBTO	√	√	√	√
137	MRAT	√	√	√	√
138	TCID	√	√	√	√
139	UNVR	√	√	√	√
140	CINT	√	√	√	√
141	KICI	√	√	√	√
142	LMPI	√	√	√	√
143	WSBP	√	√	√	√
144	WOOD	-	√	√	√
145	HOKI	-	√	√	√
146	MARK	-	√	√	√
147	MDKI	-	√	√	√
148	KMTR	-	√	√	√
149	PCAR	-	√	√	√
150	GMFI	-	√	√	√
151	CAMP	-	√	√	√
152	CLEO	-	√	√	√
153	TDPM	-	-	√	√
154	ZONE	-	-	√	√
155	CAKK	-	-	√	√
156	MOLI	-	-	√	√
157	GOOD	-	-	√	√
158	PEHA	-	-	√	√
159	KPAS	-	-	√	√
160	PANI	-	-	√	√
161	JSKY	-	-	√	√

162	KPAL	-	-	√	√
163	SWAT	-	-	√	√
164	HRTA	-	-	√	√
165	AGII	-	-	√	√



Lampiran 2 Penentuan Sampel Penelitian

No	Nama Perusahaan	Kriteria 1	Kriteria 2	Kriteria 3	Kriteria 4	Sampel
1	INTP	√	√	√	-	-
2	SMBR	√	√	√	-	-
3	SMCB	√	√	√	√	√
4	SMGR	√	√	√	-	-
5	WSBP	√	√	√	-	-
6	WTON	√	√	√	-	-
7	AMFG	√	√	√	-	-
8	ARNA	√	√	√	-	-
9	IKAI	√	√	√	√	√
10	KIAS	√	√	√	√	√
11	MLIA	√	√	√	-	-
12	TOTO	√	√	√	-	-
13	ALKA	√	√	√	-	-
14	ALMI	√	√	√	√	√
15	BAJA	√	√	√	√	√
16	BTON	√	√	√	√	√
17	CTBN	√	√	-	√	-
18	GDST	√	√	√	√	√
19	INAI	√	√	√	-	-
20	ISSP	√	√	√	-	-
21	JKSW	√	√	√	√	√
22	JPRS	√	-	√	-	-
23	ETWA	√	√	√	√	√
24	KRAS	√	√	-	√	-
25	LION	√	√	√	-	-
26	LMSH	√	√	√	-	-
27	NIKL	√	√	√	-	-
28	PICO	√	√	√	-	-
29	TBMS	√	√	√	-	-
30	BRPT	√	√	√	-	-
31	BUDI	√	√	√	-	-
32	DPNS	√	√	√	-	-
33	EKAD	√	√	√	-	-
34	INCI	√	√	√	-	-
35	SOBI	√	-	√	√	-
36	SRSN	√	√	√	-	-
37	TPIA	√	√	√	-	-
38	AKKU	√	√	√	√	√
39	AKPI	√	√	√	-	-
40	APLI	√	√	√	√	√
41	BRNA	√	√	√	√	√
42	FPNI	√	√	-	√	-
43	IGAR	√	√	√	-	-
44	IMPC	√	√	√	-	-
45	IPOL	√	√	√	-	-
46	SIAP	√	√	√	-	-
47	SIMA	√	√	√	√	√

48	TALF	√	√	√	-	-
49	TRST	√	√	√	-	-
50	YPAS	√	√	√	√	√
51	CPIN	√	√	√	-	-
52	JPFA	√	√	√	-	-
53	MAIN	√	√	√	-	-
54	SIPD	√	√	√	√	√
55	SULI	√	√	√	-	-
56	TIRT	√	√	√	√	√
57	ALDO	√	√	√	-	-
58	DAJK	√	-	√	√	-
59	FASW	√	√	√	-	-
60	INKP	√	√	√	-	-
61	INRU	√	√	-	√	-
62	KBRI	√	√	√	√	√
63	KDSI	√	√	√	-	-
64	SPMA	√	√	√	-	-
65	TKIM	√	√	√	-	-
66	KRAH	√	√	√	√	√
67	ASII	√	√	√	-	-
68	AUTO	√	√	√	-	-
69	BRAM	√	√	√	-	-
70	GDYR	√	√	-	√	-
71	GJTL	√	√	√	√	√
72	IMAS	√	√	√	√	√
73	INDS	√	√	√	-	-
74	LPIN	√	√	√	√	√
75	MASA	√	√	-	√	-
76	NIPS	√	√	√	-	-
77	PRAS	√	√	√	√	√
78	SMSM	√	√	√	-	-
79	ADMG	√	√	-	√	-
80	ARGO	√	√	-	√	-
81	CNTX	√	√	-	√	-
82	ERTX	√	√	-	√	-
83	ESTI	√	√	-	√	-
84	HDTX	√	√	√	√	√
85	INDR	√	√	√	-	-
86	MYTX	√	√	√	√	√
87	PBRX	√	√	√	-	-
88	POLY	√	√	-	√	-
89	RICY	√	√	√	-	-
90	STAR	√	√	√	-	-
91	TFCO	√	√	-	√	-
92	SRIL	√	√	√	-	-
93	SSTM	√	√	√	√	√
94	TRIS	√	√	√	-	-
95	UNIT	√	√	√	-	-
96	BATA	√	√	√	-	-
97	BIMA	√	√	√	-	-
98	IKBI	√	√	-	√	-

99	JECC	√	√	√	-	-
100	KBLI	√	√	√	-	-
101	KBLM	√	√	√	-	-
102	SCCO	√	√	√	-	-
103	VOKS	√	√	√	-	-
104	PTSN	√	√	-	√	-
105	ADES	√	√	√	-	-
106	AISA	√	√	-	√	-
107	ALTO	√	√	√	√	√
108	DLTA	√	√	√	-	-
109	ICBP	√	√	√	-	-
110	INDF	√	√	√	-	-
111	MLBI	√	√	√	-	-
112	MYOR	√	√	√	-	-
113	PSDN	√	√	√	√	√
114	ROTI	√	√	√	-	-
115	SKBM	√	√	√	-	-
116	SKLT	√	√	√	-	-
117	STTP	√	√	√	-	-
118	ULTJ	√	√	√	-	-
119	GGRM	√	√	√	-	-
120	HMSP	√	√	√	-	-
121	RMBA	√	√	√	√	√
122	WIIM	√	√	√	-	-
123	DVLA	√	√	√	-	-
124	INAF	√	√	√	√	√
125	KAEF	√	√	√	-	-
126	KLBF	√	√	√	-	-
127	MERK	√	√	√	-	-
128	PYFA	√	√	√	-	-
129	SCPI	√	√	√	-	-
130	SIDO	√	√	√	-	-
131	SQBB	√	-	√	√	-
132	TSPC	√	√	√	-	-
133	MBTO	√	√	√	√	√
134	MRAT	√	√	√	√	√
135	TCID	√	√	√	-	-
136	UNVR	√	√	√	-	-
137	CINT	√	√	√	-	-
138	CEKA	√	√	√	-	-
139	KICI	√	√	√	√	√
140	LMPI	√	√	√	√	√
141	WOOD	√	√	-	√	-
142	AMIN	√	√	√	-	-
143	KINO	√	√	√	-	-
144	BOLT	√	√	√	-	-
145	CLEO	√	√	-	√	-
146	HOKI	√	√	-	√	-
147	AGII	√	√	√	-	-
148	MARK	√	√	-	√	-
149	MDKI	√	√	-	√	-



150	CAKK	√	√	√	-	-
151	MOLI	√	√	√	-	-
152	TDPM	√	√	-	√	-
153	SWAT	√	√	√	-	-
154	KMTR	√	√	-	√	-
155	GMFI	√	√	√	-	-
156	KPAL	√	√	√	-	-
157	ZONE	√	√	-	√	-
158	JSKY	√	√	√	-	-
159	CAMP	√	√	√	-	-
160	GOOD	√	√	-	√	-
161	PANI	√	√	√	-	-
162	PCAR	√	√	-	√	-
163	KPAS	√	√	√	-	-
164	HRTA	√	√	√	-	-
165	PEHA	√	√	√	-	-

Sumber : Data diperoleh dari <http://www.idx.co.id>

Keterangan :

Kriteria 1 : Perusahaan manufaktur yang tidak memiliki data laporan keuangan sesuai dengan item penelitian

Kriteria 2 : Perusahaan manufaktur yang tidak menerbitkan laporan keuangan yang telah diaudit dari tahun 2016 sampai dengan 2018 dan disajikan dalam rupiah

Kriteria 3 : Perusahaan manufaktur yang mengalami delisting dalam tahun penelitian

Kriteria 4 : Perusahaan manufaktur yang tidak mengalami laba bersih negatif minimal satu periode dalam tahun penelitian 2016 sampai dengan 2018.

*Lampiran 3 Daftar Sampel Penelitian*

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	SMCB	Holcim Indonesia Tbk
2	IKAI	Inti Keramik Alam Asri Industri Tbk
3	KIAS	Keramika Indonesia Assosiasi Tbk
4	ALMI	Alumindo Light Metal Industry Tbk
5	BAJA	Saranacentral Bajatama Tbk
6	BTON	Beton Jaya Manunggal Tbk
7	GDST	Gunawan Dianjaya Steel Tbk
8	JKSW	Jakarta Kyoei Steel Work LTD Tbk
9	ETWA	Eterindo Wahanatama Tbk
10	APLI	Asiaplast Industries Tbk
11	AKKU	Alam Karya Unggul Tbk
12	BRNA	Berlina Tbk
13	SIMA	Siwani Makmur Tbk
14	YPAS	Yana Prima Hasta Persada Tbk
15	PRAS	Prima alloy steel Universal Tbk
16	SIPD	Siearad Produce Tbk
17	TIRT	Tirta Mahakam Resources Tbk
18	KBRI	Kertas Basuki Rachmat Indonesia Tbk
19	GJTL	Gajah Tunggal Tbk
20	IMAS	Indomobil Sukses International Tbk
21	LPIN	Multi Prima Sejahtera Tbk
22	HDTX	Panasia Indo Resources Tbk
23	MYTX	Apac Citra Centertex Tbk
24	SSTM	Sunson Textile Manufacturer Tbk
25	ALTO	Tri Banyan Tirta Tbk
26	RMBA	Bentoel International Investama Tbk
27	INAF	Indofarma Tbk
28	MBTO	Martina Berto Tbk
29	MRAT	Mustika Ratu Tbk
30	KICI	Mustika Ratu Tbk
31	LMPI	Langgeng Makmur Industry Tbk
32	PSDN	Prashida Aneka Niaga Tbk
33	KRAH	Grand Kartech Tbk

Lampiran 4 Tabel Perusahaan yang Mengalami Financial Distress

Kode Perusahaan	2016	2017	2018
SMCB	1	1	0
IKAI	1	1	1
KIAS	1	1	1
ALMI	1	1	1
BAJA	1	1	1
BTON	0	0	0
GDST	1	1	1
JKSW	1	1	1
ETWA	1	1	1
APLI	0	1	1
AKKU	1	1	1
BRNA	1	1	1
SIMA	1	1	1
YPAS	1	1	1
PRAS	1	1	1
SIPD	1	1	1
TIRT	1	1	1
KBRI	1	1	1
GJTL	1	1	1
IMAS	1	1	1
LPIN	1	1	0
HDTX	1	1	1
MYTX	1	1	1
SSTM	1	1	1
ALTO	1	1	1
RMBA	1	1	1
INAF	1	1	1
MBTO	1	1	1
MRAT	1	1	1
KICI	1	1	1
LMPI	1	1	1
PSDN	1	0	1
KRAH	1	1	1

Keterangan :

Kode 1 : Untuk perusahaan yang mengalami *financial distress*

Kode 0 : Untuk perusahaan yang tidak mengalami *financial distress* (Non-*financial distress*)

Lampiran 5 Tabel Perhitungan Current Ratio (CR)

Kode Perusahaan	Tahun	Aset lancar	Kewajiban lancar	CR
SMCB	2016	2.439.964.000.000	5.311.358.000.000	0,46
IKAI	2016	38.485.080.665	191.371.169.326	0,20
KIAS	2016	519.661.000.000	165.848.000.000	3,13
ALMI	2016	1.424.711.407.181	1.667.249.369.925	0,85
BAJA	2016	749.830.324.140	775.814.969.312	0,97
BTON	2016	128.801.476.086	30.523.107.064	4,22
GDST	2016	467.637.658.247	377.013.051.111	1,24
JKSW	2016	117.120.198.198	61.304.442.851	1,91
ETWA	2016	82.772.799.336	170.334.228.356	0,49
APLI	2016	71.131.579.000	47.573.871.564	1,50
AKKU	2016	533.431.662.213	110.879.929.245	4,81
BRNA	2016	777.316.455.000	560.277.480.000	1,39
SIMA	2016	4.502.826.710	690.672.163	6,52
YPAS	2016	118.108.607.817	121.306.029.590	0,97
PRAS	2016	687.016.688.458	682.161.682.936	1,01
SIPD	2016	1.498.157.000	1.075.375.000	1,39
TIRT	2016	558.602.090.736	496.551.611.099	1,12
KBRI	2016	160.272.232.793	444.595.675.025	0,36
GJTL	2016	7.517.152.000.000	4.343.805.000.000	1,73
IMAS	2016	11.639.697.824.750	12.594.693.691.894	0,92
LPIN	2016	187.053.339.566	262.162.231.019	0,71
HDTX	2016	582.043.492.000	773.443.042.000	0,75
MYTX	2016	360.309.000.000	854.929.000.000	0,42
SSTM	2016	351.706.167.938	277.524.504.441	1,27
ALTO	2016	249.820.943.200	331.532.658.228	0,75
RMBA	2016	9.504.875.000.000	3.809.400.000.000	2,50
INAF	2016	853.506.463.800	704.929.715.911	1,21
MBTO	2016	472.762.014.033	155.284.557.576	3,04
MRAT	2016	372.731.501.477	93.871.952.310	3,97
KICI	2016	79.416.740.506	14.856.909.996	5,35
LMPI	2016	548.573.737.189	364.348.673.440	1,51
PSDN	2016	349.455.819.960	329.735.955.102	1,06
KRAH	2016	398.546.720.456	354.278.813.444	1,12
SMCB	2017	2.927.011.000.000	5.384.803.000.000	0,54
IKAI	2017	8.077.769.000	239.659.851	0,03
KIAS	2017	527.456.425.373	169.750.005.433	3,11
ALMI	2017	1.701.281.476.100	1.747.767.173.359	0,97
BAJA	2017	727.240.100.955	760.156.840.021	0,96
BTON	2017	138.161.399.969	25.235.541.036	5,47
GDST	2017	452.019.244.440	392.632.933.617	1,15
JKSW	2017	100.362.768.229	44.364.841.180	2,26
ETWA	2017	40.266.954.272	303.431.764.582	0,13
APLI	2017	126.404.952.607	73.638.951.697	1,72
AKKU	2017	440.898.855.046	174.855.157.440	2,52
BRNA	2017	718.757.530.000	654.032.840.000	1,10
SIMA	2017	4.547.184.467	50.989.690.489	0,09
YPAS	2017	148.857.935.337	166.371.675.360	0,89
PRAS	2017	622.230.971.388	650.095.154.148	0,96
SIPD	2017	1.168.670.000	1.072.809.000	1,09
TIRT	2017	589.913.892.673	513.715.444.072	1,15
KBRI	2017	107.266.392.534	318.104.922.819	0,34
GJTL	2017	7.168.378.000.000	4.397.957.000.000	1,63
IMAS	2017	13.207.228.569.571	15.765.338.395.006	0,84
LPIN	2017	149.652.210.318	248.310.081.159	0,60
HDTX	2017	247.829.628.000	1.083.630.250.000	0,23

MYTX	2017	840.021.000.000	1.904.858.000.000	0,44
SSTM	2017	311.547.858.348	182.421.582.456	1,71
ALTO	2017	192.943.940.639	179.485.187.884	1,07
RMBA	2017	9.005.061.000.000	4.667.842.000.000	1,93
INAF	2017	930.982.222.120	893.289.027.427	1,04
MBTO	2017	520.384.083.342	252.247.858.307	2,06
MRAT	2017	384.262.906.538	106.813.922.324	3,60
KICI	2017	90.345.642.590	12.385.069.176	7,29
LMPI	2017	572.240.218.362	360.471.900.688	1,59
PSDN	2017	387.041.829.491	333.943.794.875	1,16
KRAH	2017	469.101.177.938	463.401.644.222	1,01
SMCB	2018	2.597.672.000.000	9.739.775.000.000	0,27
IKAI	2018	92.211.026.000	196.634.638.000	0,47
KIAS	2018	560.456.340.708	192.300.522.743	2,91
ALMI	2018	2.115.994.105.157	2.144.650.311.300	0,99
BAJA	2018	692.169.207.950	811.365.493.384	0,85
BTON	2018	176.074.193.688	30.419.618.514	5,79
GDST	2018	297.658.998.332	382.679.320.708	0,78
JKSW	2018	85.911.795.056	31.292.282.225	2,75
ETWA	2018	18.460.713.565	864.335.838.685	0,02
APLI	2018	201.923.603.048	201.327.226.691	1,00
AKKU	2018	401.342.805.372	148.545.920.106	2,70
BRNA	2018	811.798.388.000	825.079.803.000	0,98
SIMA	2018	41.683.149.000	59.166.165.079	0,00
YPAS	2018	189.670.901.662	184.166.194.553	1,03
PRAS	2018	639.455.076.770	776.977.095.215	0,82
SIPD	2018	1.154.203.000	1.047.350.000	1,10
TIRT	2018	648.335.408.999	599.302.543.303	1,08
KBRI	2018	35.350.526.457	672.263.564.452	0,05
GJTL	2018	8.673.407.000.000	5.797.360.000.000	1,50
IMAS	2018	16.377.048.870.513	21.333.832.691.448	0,77
LPIN	2018	137.578.748.642	17.360.517.147	7,92
HDTX	2018	37.133.314.000	235.055.724.000	0,16
MYTX	2018	807.543.000.000	1.885.089.000.000	0,43
SSTM	2018	294.172.560.216	131.917.686.499	2,23
ALTO	2018	188.531.394.038	246.962.435.572	0,76
RMBA	2018	9.584.354.000.000	6.028.559.000.000	1,59
INAF	2018	867.493.107.334	827.237.832.766	1,05
MBTO	2018	392.357.840.917	240.203.560.883	1,63
MRAT	2018	382.330.851.179	122.929.175.890	3,11
KICI	2018	97.221.132.552	15.902.122.815	6,11
LMPI	2018	525.674.069.930	379.536.352.404	1,39
PSDN	2018	369.067.844.907	361.013.085.421	1,02
KRAH	2018	436.596.444.571	436.338.221.754	1,00

Lampiran 6 Tabel Current Ratio (CR)

Kode Perusahaan	CR		
	2016	2017	2018
SMCB	0,46	0,54	0,27
IKAI	0,20	0,03	0,47
KIAS	3,13	3,11	2,91
ALMI	0,85	0,97	0,99
BAJA	0,97	0,96	0,85
BTON	4,22	5,47	5,79
GDST	1,24	1,15	0,78
JKSW	1,91	2,26	2,75
ETWA	0,49	0,13	0,02
APLI	1,50	1,72	1,00
AKKU	4,81	2,52	2,70
BRNA	1,39	1,10	0,98
SIMA	6,52	0,09	0,00
YPAS	0,97	0,89	1,03
PRAS	1,01	0,96	0,82
SIPD	1,39	1,09	1,10
TIRT	1,12	1,15	1,08
KBRI	0,36	0,34	0,05
GJTL	1,73	1,63	1,50
IMAS	0,92	0,84	0,77
LPIN	0,71	0,60	7,92
HDTX	0,75	0,23	0,16
MYTX	0,42	0,44	0,43
SSTM	1,27	1,71	2,23
ALTO	0,75	1,07	0,76
RMBA	2,50	1,93	1,59
INAF	1,21	1,04	1,05
MBTO	3,04	2,06	1,63
MRAT	3,97	3,60	3,11
KICI	5,35	7,29	6,11
LMPI	1,51	1,59	1,39
PSDN	1,06	1,16	1,02
KRAH	1,12	1,01	1,00



Lampiran 7 Tabel perhitungan Debt Equity Ratio (DER)

Kode Perusahaan	Tahun	Total Hutang	Ekuitas	DER
SMCB	2016	11.702.538.000.000	8.060.595.000.000	1,45
IKAI	2016	326.877.597.451	61.849.036.228	5,29
KIAS	2016	339.640.000.000	1.520.030.000.000	0,22
ALMI	2016	1.749.336.161.470	403.694.342.061	4,33
BAJA	2016	786.124.255.950	196.502.700.474	4,00
BTON	2016	33.757.198.849	143.533.430.069	0,24
GDST	2016	425.486.909.790	832.122.960.120	0,51
JKSW	2016	714.935.414.562	- 441.753.828.553	-1,62
ETWA	2016	1.151.833.904	7.101.667.028	0,16
APLI	2016	67.967.245.679	246.501.444.451	0,28
AKKU	2016	290.207.521.860	779.961.772.561	0,37
BRNA	2016	1.060.343.634.000	1.028.353.275.000	1,03
SIMA	2016	11.920.344.067	28.274.553.611	0,42
YPAS	2016	138.256.225.581	142.001.439.411	0,97
PRAS	2016	903.464.665.102	693.001.882.560	1,30
SIPD	2016	1.424.380.421.256	1.142.830.772.003	1,25
TIRT	2016	689.189.375.810	126.808.101.985	5,43
KBRI	2016	844.568.778.363	419.158.054.955	2,01
GJTL	2016	12.849.602.000.000	5.848.177.000.000	2,20
IMAS	2016	18.923.523.905.726	6.709.818.352.953	2,82
LPIN	2016	426.243.285.867	51.595.020.389	8,26
HDTX	2016	3.666.112.660.000	1.178.467.098.000	3,11
MYTX	2016	2.544.730.000.000	- 924.973.000.000	-2,75
SSTM	2016	407.944.491.993	263.019.501.722	1,55
ALTO	2016	684.252.214.422	480.841.418.401	1,42
RMBA	2016	4.207.520.000.000	10.177.047.000.000	0,41
INAF	2016	805.876.240.489	575.757.080.631	1,40
MBTO	2016	269.032.270.377	440.926.897.711	0,61
MRAT	2016	113.947.973.889	369.089.199.975	0,31
KICI	2016	50.799.380.910	89.009.754.475	0,57
LMPI	2016	402.192.705.158	408.172.119.564	0,99
PSDN	2016	373.511.385.025	280.285.340.383	1,33
KRAH	2016	420.562.586.151	178.148.979.313	2,36
SMCB	2017	12.492.452.000.000	7.196.951.000.000	1,74
IKAI	2017	335.252.236	105.427.056	3,18
KIAS	2017	340.873.208.857	1.426.730.296.840	0,24
ALMI	2017	1.997.411.244.539	378.870.552.389	5,27
BAJA	2017	774.432.726.191	172.016.210.273	4,50
BTON	2017	28.862.718.117	154.638.932.325	0,19
GDST	2017	441.675.308.289	845.279.412.176	0,52
JKSW	2017	698.066.277.185	- 445.771.695.193	-1,57
ETWA	2017	1.235.873.364.699	- 121.304.792.802	- 10,19
APLI	2017	171.514.782.371	227.183.997.248	0,75
AKKU	2017	356.837.577.498	760.181.510.438	0,47
BRNA	2017	1.111.847.645.000	853.029.437.000	1,30
SIMA	2017	57.800.297.489	28.402.292.917	2,04
YPAS	2017	176.449.823.868	127.093.040.665	1,39
PRAS	2017	865.838.417.894	676.405.303.408	1,28
SIPD	2017	1.448.387.000.000	791.312.000.000	1,83
TIRT	2017	735.476.711.731	123.822.344.724	5,94
KBRI	2017	878.173.162.999	293.061.447.857	3,00
GJTL	2017	12.501.710.000.000	5.689.466.000.000	2,20
IMAS	2017	22.094.058.955.142	9.281.252.344.712	2,38
LPIN	2017	460.878.803.000	340.886.420.000	1,35
HDTX	2017	3.701.155.196.000	333.535.189.000	11,10

MYTX	2017	3.444.801.000.000	192.320.000.000	17,91
SSTM	2017	393.177.692.585	212.465.671.723	1,85
ALTO	2017	690.099.182.411	419.284.788.700	1,65
RMBA	2017	5.159.928.000.000	8.923.670.000.000	0,58
INAF	2017	1.003.646.884.586	526.409.897.704	1,91
MBTO	2017	367.927.139.244	412.742.622.543	0,89
MRAT	2017	130.623.005.085	366.731.414.004	0,36
KICI	2017	57.921.570.888	91.498.438.996	0,63
LMPI	2017	458.292.046.535	376.256.327.751	1,22
PSDN	2017	391.494.545.681	299.485.321.368	1,31
KRAH	2017	520.550.572.402	125.402.642.144	4,15
SMCB	2018	12.250.837.000.000	6.416.350.000.000	1,91
IKAI	2018	542.884.341	794.131.768	0,68
KIAS	2018	349.587.345.823	1.354.837.233.385	0,26
ALMI	2018	2.454.465.678.087	327.200.695.930	7,50
BAJA	2018	824.660.447.657	76.521.348.613	10,78
BTON	2018	34.207.731.081	183.155.228.930	0,19
G DST	2018	455.885.354.596	895.976.402.398	0,51
JKSW	2018	684.990.848.727	- 494.359.842.213	-1,39
ETWA	2018	1.349.487.510.140	- 258.828.931.144	-5,21
APLI	2018	298.992.622.457	204.184.876.657	1,46
AKKU	2018	323.598.005	750.868.137	0,43
BRNA	2018	1.338.054.621.000	1.123.271.562.000	1,19
SIMA	2018	59.346.034.079	15.203.553.590	3,90
YPAS	2018	212.804.573.009	118.150.696.467	1,80
PRAS	2018	947.413.833.530	688.129.187.984	1,38
SIPD	2018	1.347.391.000.000	840.488.000.000	1,60
TIRT	2018	835.881.014.674	87.485.419.125	9,55
KBRI	2018	889.238.993.546	169.688.518.214	5,24
GJTL	2018	13.835.648.000.000	5.875.830.000.000	2,35
IMAS	2018	30.632.253.308.636	10.323.742.965.226	2,97
LPIN	2018	28.026.041.147	273.570.407.671	0,10
HDTX	2018	450.801.225.000	136.139.442.000	3,31
MYTX	2018	3.508.734.000.000	238.836.000.000	14,69
SSTM	2018	346.923.856.267	215.250.324.630	1,61
ALTO	2018	722.716.844.799	387.126.677.545	1,87
RMBA	2018	6.513.618.000.000	8.365.971.000.000	0,78
INAF	2018	945.703.748.717	496.646.859.858	1,90
MBTO	2018	347.517.123.452	300.499.756.873	1,16
MRAT	2018	143.913.787.087	367.973.996.780	0,39
KICI	2018	59.439.145.864	94.649.601.902	0,63
LMPI	2018	456.214.088.287	330.490.664.696	1,38
PSDN	2018	454.760.270.998	242.897.129.653	1,87
KRAH	2018	547.353.968.184	58.701.662.905	9,32



Lampiran 8 Tabel Debt Equity Ratio (DER)

Kode perusahaan	DER		
	2016	2017	2018
SMCB	1,45	1,74	1,91
IKAI	5,29	3,18	0,68
KIAS	0,22	0,24	0,26
ALMI	4,33	5,27	7,50
BAJA	4,00	4,50	10,78
BTON	0,24	0,19	0,19
GDST	0,51	0,52	0,51
JKSW	-1,62	-1,57	-1,39
ETWA	0,16	-10,19	-5,21
APLI	0,28	0,75	1,46
AKKU	0,37	0,47	0,43
BRNA	1,03	1,30	1,19
SIMA	0,42	2,04	3,90
YPAS	0,97	1,39	1,80
PRAS	1,30	1,28	1,38
SIPD	1,25	1,83	1,60
TIRT	5,43	5,94	9,55
KBRI	2,01	3,00	5,24
GJTL	2,20	2,20	2,35
IMAS	2,82	2,38	2,97
LPIN	8,26	1,35	0,10
HDTX	3,11	11,10	3,31
MYTX	-2,75	17,91	14,69
SSTM	1,55	1,85	1,61
ALTO	1,42	1,65	1,87
RMBA	0,41	0,58	0,78
INAF	1,40	1,91	1,90
MBTO	0,61	0,89	1,16
MRAT	0,31	0,36	0,39
KICI	0,57	0,63	0,63
LMPI	0,99	1,22	1,38
PSDN	1,33	1,31	1,87
KRAH	2,36	4,15	9,32

Lampiran 9 Tabel perhitungan Total Assets Turn Over (TATO)

Kode Perusahaan	Tahun	Penjualan Netto	Total Aset	TATO
SMCB	2016	9.458.403.000.000	19.763.133.000.000	0,4786
IKAI	2016	83.772.635.083	265.028.561.223	0,3161
KIAS	2016	863.715.000.000	1.859.670.000.000	0,4644
ALMI	2016	2.461.800.368.336	2.153.030.503.531	1,1434
BAJA	2016	978.840.639.564	982.626.956.424	0,9961
BTON	2016	62.760.109.860	177.290.628.918	0,3540
GDST	2016	757.282.528.180	1.257.609.869.910	0,6022
JKSW	2016	256.234.745.701	273.181.586.009	0,9380
ETWA	2016	243.013.782.107	1.332.731.163.136	0,1823
APLI	2016	319.727.703.679	314.468.690.130	1,0167
AKKU	2016	101.375.300.385	1.070.169.294.420	0,0947
BRNA	2016	1.364.849.405.000	2.088.696.909.000	0,6534
SIMA	2016	2.913.150.000	40.194.897.678	0,0725
YPAS	2016	278.331.887.681	280.257.664.992	0,9931
PRAS	2016	14.451.615.986	1.596.466.547.662	0,0091
SIPD	2016	2.427.199.231.761	2.567.211.193.259	0,9455
TIRT	2016	843.528.979.435	815.997.477.795	1,0337
KBRI	2016	161.367.353.686	1.263.726.833.318	0,1277
GJTL	2016	13.633.556.000.000	18.697.779.000.000	0,7292
IMAS	2016	15.049.532.331.662	25.633.342.258.679	0,5871
LPIN	2016	141.746.864.032	477.838.306.256	0,2966
HDTX	2016	1.647.106.585.000	4.743.579.758.000	0,3472
MYTX	2016	1.296.753.000.000	1.619.757.000.000	0,8006
SSTM	2016	436.691.203.876	670.963.993.715	0,6508
ALTO	2016	296.471.502.365	1.165.093.632.823	0,2545
RMBA	2016	9.643.246.000.000	14.384.567.000.000	0,6704
INAF	2016	1.674.702.722.328	1.381.633.321.120	1,2121
MBTO	2016	685.443.920.925	709.959.168.088	0,9655
MRAT	2016	344.361.345.265	483.037.173.864	0,7129
KICI	2016	99.382.027.031	139.809.135.385	0,7108
LMPI	2016	411.945.398.299	810.364.824.722	0,5083
PSDN	2016	932.905.806.441	653.796.725.408	1,4269
KRAH	2016	312.547.508.818	598.711.565.464	0,5220
SMCB	2017	9.382.120.000.000	19.626.403.000.000	0,4780
IKAI	2017	13.297.423.000	229.825.182.000	0,0579
KIAS	2017	810.064.124.425	1.767.603.505.697	0,4583
ALMI	2017	3.484.905.171.484	2.376.281.796.928	1,4665
BAJA	2017	1.218.317.826.843	946.448.936.464	1,2873
BTON	2017	88.010.862.980	183.501.650.442	0,4796
GDST	2017	1.228.528.694.746	1.286.954.720.465	0,9546
JKSW	2017	11.819.781.048	252.294.581.992	0,0468
ETWA	2017	51.671.051.196	1.114.568.571.897	0,0464
APLI	2017	382.238.397.027	398.698.779.619	0,9587
AKKU	2017	17.132.008.657	1.117.019.087.846	0,0153
BRNA	2017	1.310.440.496.000	1.964.877.082.000	0,6669
SIMA	2017	3.748.725.250	86.202.590.406	0,0435
YPAS	2017	302.591.131.450	303.542.864.533	0,9969
PRAS	2017	348.471.154.143	1.542.243.721.302	0,2260
SIPD	2017	2.449.961.000.000	2.239.699.000.000	1,0939
TIRT	2017	795.611.411.050	859.299.056.455	0,9259
KBRI	2017	144.027.720.203	1.171.234.610.856	0,1230
GJTL	2017	14.146.918.000.000	18.191.176.000.000	0,7777
IMAS	2017	15.359.437.288.255	31.375.311.299.854	0,4895
LPIN	2017	151.736.499.980	461.219.690.230	0,3290
HDTX	2017	1.293.363.942.000	4.035.086.385.000	0,3205

MYTX	2017	1.091.202.000.000	3.637.121.000.000	0,3000
SSTM	2017	343.842.837.211	605.643.301.307	0,5677
ALTO	2017	262.143.990.839	1.109.383.971.111	0,2363
RMBA	2017	20.258.870.000.000	14.083.598.000.000	1,4385
INAF	2017	1.631.317.499.096	1.442.350.608.575	1,1310
MBTO	2017	731.577.343.628	780.669.761.787	0,9371
MRAT	2017	344.678.666.245	497.354.419.089	0,6930
KICI	2017	113.414.715.049	149.420.009.884	0,7590
LMPI	2017	411.144.165.006	834.548.374.286	0,4927
PSDN	2017	1.399.580.416.996	690.979.867.049	2,0255
KRAH	2017	263.264.762.260	645.953.214.546	0,4076
SMCB	2018	10.377.729.000.000	18.667.187.000.000	0,5559
IKAI	2018	11.276.672.000	1.337.016.109.000	0,0084
KIAS	2018	875.963.168.811	1.704.424.579.208	0,5139
ALMI	2018	4.422.880.456.073	2.781.666.374.017	1,5900
BAJA	2018	1.279.809.883.694	901.181.796.270	1,4201
BTON	2018	117.489.192.060	217.362.960.011	0,5405
GDST	2018	1.556.287.984.166	1.351.861.756.994	1,1512
JKSW	2018	156.504.840	190.631.006.514	0,0008
ETWA	2018	23.910.705.666	1.090.658.578.996	0,0219
APLI	2018	382.238.397.027	503.177.499.114	0,7596
AKKU	2018	107.378.945.218	1.074.466.192.087	0,0999
BRNA	2018	1.319.344.703.000	2.461.326.183.000	0,5360
SIMA	2018	3.000.000.000	74.549.587.669	0,0402
YPAS	2018	412.833.362.528	330.955.269.476	1,2474
PRAS	2018	574.869.742.811	1.635.543.021.515	0,3515
SIPD	2018	3.120.459.000.000	2.187.879.000.000	1,4262
TIRT	2018	1.042.813.378.742	923.366.433.799	1,1294
KBRI	2018	2.871.460.630	1.058.927.511.760	0,0027
GJTL	2018	15.349.939.000.000	19.711.478.000.000	0,7787
IMAS	2018	17.544.709.521.983	40.955.996.273.862	0,4284
LPIN	2018	95.212.682.098	301.596.448.818	0,3157
HDTX	2018	528.163.920.000	586.940.667.000	0,8999
MYTX	2018	2.327.448.000.000	3.747.570.000.000	0,6211
SSTM	2018	410.244.604.874	562.174.180.897	0,7297
ALTO	2018	290.274.839.317	605.381.767.332	0,4795
RMBA	2018	21.923.057.000.000	14.879.589.000.000	1,4734
INAF	2018	1.592.979.941.258	1.442.350.608.575	1,1044
MBTO	2018	502.517.714.607	648.016.880.325	0,7755
MRAT	2018	300.572.751.733	511.887.783.867	0,5872
KICI	2018	86.916.161.329	154.088.747.766	0,5641
LMPI	2018	455.555.959.093	786.704.752.983	0,5791
PSDN	2018	1.334.070.483.011	697.657.400.651	1,9122
KRAH	2018	259.860.630.998	606.055.631.089	0,4288

Lampiran 10 Tabel Total Assets Turn Over (TATO)

Kode perusahaan	TATO		
	2016	2017	2018
SMCB	0,48	0,48	0,56
IKAI	0,32	0,06	0,01
KIAS	0,46	0,46	0,51
ALMI	1,14	1,47	1,59
BAJA	1,00	1,29	1,42
BTON	0,35	0,48	0,54
GDST	0,60	0,95	1,15
JKSW	0,94	0,05	0,00
ETWA	0,18	0,05	0,02
APLI	1,02	0,96	0,76
AKKU	0,09	0,02	0,10
BRNA	0,65	0,67	0,54
SIMA	0,07	0,04	0,04
YPAS	0,99	1,00	1,25
PRAS	0,01	0,23	0,35
SIPD	0,95	1,09	1,43
TIRT	1,03	0,93	1,13
KBRI	0,13	0,12	0,00
GJTL	0,73	0,78	0,78
IMAS	0,59	0,49	0,43
LPIN	0,30	0,33	0,32
HDTX	0,35	0,32	0,90
MYTX	0,80	0,30	0,62
SSTM	0,65	0,57	0,73
ALTO	0,25	0,24	0,48
RMBA	0,67	1,44	1,47
INAF	1,21	1,13	1,10
MBTO	0,97	0,94	0,78
MRAT	0,71	0,69	0,59
KICI	0,71	0,76	0,56
LMPI	0,51	0,49	0,58
PSDN	1,43	2,03	1,91
KRAH	0,52	0,41	0,43

Lampiran 11 Tabel Perhitungan Return On Assets (ROA)

Kode Perusahaan	Tahun	Laba (Rugi) Bersih	Total Aset	ROA
SMCB	2016	- 284.584.000.000	19.763.133.000.000	-0,01
IKAI	2016	- 145.359.281.909	265.028.561.223	-0,55
KIAS	2016	- 252.499.000.000	1.859.670.000.000	-0,14
ALMI	2016	- 99.931.854.409	2.153.030.503.531	-0,05
BAJA	2016	34.393.355.090	982.626.956.424	0,04
BTON	2016	- 5.974.737.984	177.290.628.918	-0,03
GDST	2016	31.704.557.018	1.257.609.869.910	0,03
JKSW	2016	- 2.895.181.993	273.181.586.009	-0,01
ETWA	2016	- 224.231.055.302	1.332.731.163.136	-0,17
APLI	2016	25.109.482.194	314.468.690.130	0,08
AKKU	2016	20.521.981.228	1.070.169.294.420	0,02
BRNA	2016	12.664.977.000	2.088.696.909.000	0,01
SIMA	2016	- 701.340.771	40.194.897.678	-0,02
YPAS	2016	- 10.932.426.503	280.257.664.992	-0,04
PRAS	2016	- 2.690.964.318	1.596.466.547.662	0,00
SIPD	2016	13.048.780.927	2.567.211.193.259	0,01
TIRT	2016	28.988.504.757	815.997.477.795	0,04
KBRI	2016	- 102.760.678.879	1.263.726.833.318	-0,08
GJTL	2016	626.561.000.000	18.697.779.000.000	0,03
IMAS	2016	- 312.881.005.784	25.633.342.258.679	-0,01
LPIN	2016	- 64.037.459.813	477.838.306.256	-0,13
HDTX	2016	- 393.567.637.000	4.743.579.758.000	-0,08
MYTX	2016	- 356.491.000.000	1.619.757.000.000	-0,22
SSTM	2016	- 14.582.624.323	670.963.993.715	-0,02
ALTO	2016	- 26.500.565.763	1.165.093.632.823	-0,02
RMBA	2016	- 1.329.865.000.000	14.384.567.000.000	-0,09
INAF	2016	- 17.367.399.212	1.381.633.321.120	-0,01
MBTO	2016	8.813.611.079	709.959.168.088	0,01
MRAT	2016	- 5.549.465.678	483.037.173.864	-0,01
KICI	2016	362.936.663	139.809.135.385	0,00
LMPI	2016	6.933.035.457	810.364.824.722	0,01
PSDN	2016	- 36.662.178.272	653.796.725.408	-0,06
KRAH	2016	826.840.802	598.711.565.464	0,00
SMCB	2017	- 758.045.000.000	19.626.403.000.000	-0,04
IKAI	2017	- 43.578.020.000	229.825.182.000	-0,19
KIAS	2017	- 85.300.976.555	1.767.603.505.697	-0,05
ALMI	2017	8.446.455.684	2.376.281.796.928	0,00
BAJA	2017	- 22.984.761.751	946.448.936.464	-0,02
BTON	2017	11.370.927.212	183.501.650.442	0,06
GDST	2017	10.284.697.314	1.286.954.720.465	0,01
JKSW	2017	- 3.925.258.889	252.294.581.992	-0,02
ETWA	2017	- 127.520.042.125	1.114.568.571.897	-0,11
APLI	2017	- 1.329.429.201	398.698.779.619	0,00
AKKU	2017	- 19.453.731.339	1.117.019.087.846	-0,02
BRNA	2017	- 178.283.422.000	1.964.877.082.000	-0,09
SIMA	2017	161.969.306	86.202.590.406	0,00
YPAS	2017	- 14.500.028.420	303.542.864.533	-0,05
PRAS	2017	- 3.226.268.273	1.542.243.721.302	0,00
SIPD	2017	- 354.925.000.000	2.239.699.000.000	-0,16
TIRT	2017	- 1.230.999.610	859.299.056.455	0,00



KBRI	2017	- 125.704.262.232	1.171.234.610.856	-0,11
GJTL	2017	45.028.000.000	18.191.176.000.000	0,00
IMAS	2017	- 64.296.811.100	31.375.311.299.854	0,00
LPIN	2017	- 50.318.600.469	461.219.690.230	-0,11
HDTX	2017	- 847.049.209.000	4.035.086.385.000	-0,21
MYTX	2017	- 198.092.000.000	3.637.121.000.000	-0,05
SSTM	2017	- 23.709.833.744	605.643.301.307	-0,04
ALTO	2017	- 62.849.581.665	1.109.383.971.111	-0,06
RMBA	2017	- 480.063.000.000	14.083.598.000.000	-0,03
INAF	2017	- 32.736.482.313	1.442.350.608.575	-0,02
MBTO	2017	- 24.690.826.118	780.669.761.787	-0,03
MRAT	2017	- 1.283.332.109	497.354.419.089	0,00
KICI	2017	7.946.916.114	149.420.009.884	0,05
LMPI	2017	- 31.140.558.174	834.548.374.286	-0,04
PSDN	2017	32.150.564.335	690.979.867.049	0,05
KRAH	2017	- 53.758.268.218	645.953.214.546	-0,08
SMCB	2018	- 827.985.000.000	18.667.187.000.000	-0,04
IKAI	2018	71.284.346.000	1.337.016.109.000	0,05
KIAS	2018	- 79.206.468.705	1.704.424.579.208	-0,05
ALMI	2018	6.544.635.062	2.781.666.374.017	0,00
BAJA	2018	- 96.695.781.573	901.181.796.270	-0,11
BTON	2018	27.812.712.161	217.362.960.011	0,13
GDST	2018	- 87.798.857.709	1.351.861.756.994	-0,06
JKSW	2018	- 48.588.147.020	190.631.006.514	-0,25
ETWA	2018	- 138.527.581.192	1.090.658.578.996	-0,13
APLI	2018	- 23.496.671.376	503.177.499.114	-0,05
AKKU	2018	- 9.638.897.778	1.074.466.192.087	-0,01
BRNA	2018	- 23.662.406.000	2.461.326.183.000	-0,01
SIMA	2018	- 14.528.390.327	74.549.587.669	-0,19
YPAS	2018	- 9.041.326.115	330.955.269.476	-0,03
PRAS	2018	6.357.160.962	1.635.543.021.515	0,00
SIPD	2018	128.315.000.000	2.187.879.000.000	0,06
TIRT	2018	- 36.336.925.599	923.366.433.799	-0,04
KBRI	2018	- 124.767.897.543	1.058.927.511.760	-0,12
GJTL	2018	- 74.577.000.000	19.711.478.000.000	0,00
IMAS	2018	98.774.620.340	40.955.996.273.862	0,00
LPIN	2018	32.755.830.588	301.596.448.818	0,11
HDTX	2018	- 229.988.885.000	586.940.667.000	-0,39
MYTX	2018	- 170.235.000.000	3.747.570.000.000	-0,05
SSTM	2018	1.112.037.917	562.174.180.897	0,00
ALTO	2018	- 10.981.062.554	605.381.767.332	-0,02
RMBA	2018	- 608.463.000.000	14.879.589.000.000	-0,04
INAF	2018	- 32.736.482.313	1.442.350.608.575	-0,02
MBTO	2018	- 114.131.026.847	648.016.880.325	-0,18
MRAT	2018	- 2.256.476.497	511.887.783.867	0,00
KICI	2018	- 873.742.659	154.088.747.766	-0,01
LMPI	2018	- 46.390.704.290	786.704.752.983	-0,06
PSDN	2018	- 46.599.426.588	697.657.400.651	-0,07
KRAH	2018	- 66.731.357.187	606.055.631.089	-0,11

Lampiran 12 Tabel Return On Assets (ROA)

Kode perusahaan	ROA		
	2016	2017	2018
SMCB	-0,01	-0,04	-0,04
IKAI	-0,55	-0,19	0,05
KIAS	-0,14	-0,05	-0,05
ALMI	-0,05	0,00	0,00
BAJA	0,04	-0,02	-0,11
BTON	-0,03	0,06	0,13
GDST	0,03	0,01	-0,06
JKSW	-0,01	-0,02	-0,25
ETWA	-0,17	-0,11	-0,13
APLI	0,08	0,00	-0,05
AKKU	0,02	-0,02	-0,01
BRNA	0,01	-0,09	-0,01
SIMA	-0,02	0,00	-0,19
YPAS	-0,04	-0,05	-0,03
PRAS	0,00	0,00	0,00
SIPD	0,01	-0,16	0,06
TIRT	0,04	0,00	-0,04
KBRI	-0,08	-0,11	-0,12
GJTL	0,03	0,00	0,00
IMAS	-0,01	0,00	0,00
LPIN	-0,13	-0,11	0,11
HDTX	-0,08	-0,21	-0,39
MYTX	-0,22	-0,05	-0,05
SSTM	-0,02	-0,04	0,00
ALTO	-0,02	-0,06	-0,02
RMBA	-0,09	-0,03	-0,04
INAF	-0,01	-0,02	-0,02
MBTO	0,01	-0,03	-0,18
MRAT	-0,01	0,00	0,00
KICI	0,00	0,05	-0,01
LMPI	0,01	-0,04	-0,06
PSDN	-0,06	0,05	-0,07
KRAH	0,00	-0,08	-0,11

Lampiran 13 Hasil Output Spss

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
FD	99	.00	1.00	.9293	.25764
CR	99	.00	7.92	1.6549	1.62150
DER	99	-10.19	17.91	2.1186	3.48110
TATO	99	.00	2.03	.6578	.45139
ROA	99	-.55	.13	-.0458	.09232
Valid N (listwise)	99				

**Case Processing Summary**

Unweighted Cases(a)		N	Percent
Selected Cases	Included in Analysis	99	100.0
	Missing Cases	0	.0
	Total	99	100.0
Unselected Cases		0	.0
	Total	99	100.0

a. If weight is in effect, see classification table for the total of cases.

**Dependent Variable Encoding**

Original Value	Internal Value
Non-financial distress	0
Financial distress	1

**Block 0: Beginning Block**

**Iteration History(a,b,c)**

Iteration		-2 Log likelihood	Coefficients
		Constant	Constant
Step 0	1	56.741	1.717
	2	50.940	2.349
	3	50.585	2.556
	4	50.582	2.576
	5	50.582	2.576

a Constant is included in the model.

b Initial -2 Log Likelihood: 50.582

c Estimation terminated at iteration 5 because parameter estimates changed by less than .001.



**Classification Table(a,b)**

Observed			Predicted		
			FD		Percentage Correct
			Non-financial distress	Financial distress	Non-financial distress
Step 0	FD	Non-financial distress	0	7	.0
		Financial distress	0	92	100.0
Overall Percentage					92.9

a Constant is included in the model.

b The cut value is .500

**Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)	
							Lower
Step 0	Constant	2.576	.392	43.162	1	.000	13.143

**Variables not in the Equation**

			Score	df	Sig.
Step 0	Variables	X1	12.840	1	.000
		X2	1.447	1	.229
		X3	.356	1	.551
		X4	8.124	1	.004
Overall Statistics			15.686	4	.003

**Block 1: Method = Enter**

**Iteration History(a,b,c,d)**

Iteration		-2 Log likelihood	Coefficients				
		Constant	X1	X2	X3	X4	Constant
Step 1	1	50.804	2.010	-.188	.008	-.122	-1.772
	2	38.673	2.868	-.291	.038	-.358	-6.511
	3	32.597	3.104	-.244	.130	-.664	-17.528
	4	30.256	3.198	-.172	.292	-.880	-27.807
	5	29.931	3.266	-.152	.397	-.933	-32.070
	6	29.922	3.295	-.152	.413	-.938	-32.851
	7	29.922	3.296	-.152	.413	-.938	-32.876
	8	29.922	3.296	-.152	.413	-.938	-32.876

a Method: Enter

b Constant is included in the model.

c Initial -2 Log Likelihood: 50.582

d Estimation terminated at iteration 8 because parameter estimates changed by less than .001.

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	20.660	4	.000
	Block	20.660	4	.000
	Model	20.660	4	.000

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	29.922(a)	.188	.471

a Estimation terminated at iteration 8 because parameter estimates changed by less than .001.

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	11.678	8	.166

**Contingency Table for Hosmer and Lemeshow Test**

		FD = Non-financial distress		FD = Financial distress		Total
		Observed	Expected	Observed	Expected	Observed
Step 1	1	5	4.584	5	5.416	10
	2	0	.973	10	9.027	10
	3	0	.571	10	9.429	10
	4	1	.334	9	9.666	10
	5	0	.240	10	9.760	10
	6	0	.164	10	9.836	10
	7	1	.101	9	9.899	10
	8	0	.031	10	9.969	10
	9	0	.003	10	9.997	10
	10	0	.000	9	9.000	9

**Classification Table(a)**

Observed		Predicted		
		FD		Percentage Correct
		Non-financial distress	Financial distress	Non-financial distress
Step 1	FD	3	4	42.9
		1	91	98.9
	Overall Percentage			94.9

a The cut value is .500

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
		Lower	Upper	Lower	Upper	Lower	Upper	Lower	Upper
Step 1(a)	Likuiditas	-.152	.262	.334	1	.563	.859	.514	1.437
	Leverage	.413	.313	1.743	1	.187	1.512	.818	2.793
	Aktivitas	-.938	1.136	.682	1	.409	.391	.042	3.627
	Profitabilitas	-32.876	12.921	6.474	1	.011	.000	.000	.001
	Constant	3.296	1.347	5.993	1	.014	27.017		

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

**Casewise List(b)**

Case	Selected Status(a)	Observed	Predicted	Predicted Group	Temporary Variable		
	FD	Resid	ZResid	FD	Resid	ZResid	
6	S	N**	.972	F	-.972	-5.841	
67	S	N**	.993	F	-.993	-12.084	

a S = Selected, U = Unselected cases, and \*\* = Misclassified cases.

b Cases with studentized residuals greater than 2.000 are listed.

