



LAMPIRAN

Lampiran 1 : Daftar Nama Perusahaan yang Dijadikan Sampel Penelitian

No	Nama Perusahaan	Kode Perusahaan
1.	PT. Trisula Textile Industries tbk	BELL
2.	PT. Century Textile Industry tbk	CNTX
3.	Ever Shine Textile Industry tbk	ESTI
4.	PT. Sejahtera Bintang Abadi Textile tbk	SBAT
5.	Sunson Textile Manufacturer tbk	SSTM
6.	Argo Pantes tbk	ARGO
7.	Eratex Djaja tbk	ERTX
8.	Panasia Indo Resources tbk	HDTX
9.	PT Indo Rama Synthetics tbk	INDR
10.	PT Asia Pacific Investama tbk	MYTX
11.	Pan Brothers tbk	PBRX
12.	PT Sri Rejeki Isman tbk	SRIL
13.	Asia Pasific Fibers tbk	POLY
14.	Trisula International tbk	TRIS
15.	PT. Ricky Putra Globalindo tbk	RICY
16.	Tifico Fiber Indonesia tbk	TFCO
17.	PT. Golden Flower tbk	POLU
18.	Sepatu Bata tbk	BATA
19.	PT Inocycle Technology Group tbk	INOV

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Hak Cipta Dilindungi Undang-Undang

Institut Bisnis dan Informatika Kwik Kian Gie

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Lampiran 2 : Konversi Kurs Dollar ke Rupiah

KODE	TAHUN	KURS	Current Asset		Current Liabilities		Total Asset	
1. CNTX	2020	14,150	11,498,471	162,703,364,650	41,729,369	590,470,571,350	36,616,401	518,122,074,150
	2021	14,375	16,895,715	242,875,903,125	50,400,389	724,505,591,875	39,963,116	574,469,792,500
	2022	15,225	18,518,165	281,939,062,125	52,280,478	795,970,277,550	39,801,705	605,980,958,625
2. ESTI	2020	14,105	26,751,546	377,330,556,330	22,926,913	323,384,107,865	54,473,395	768,347,236,475
	2021	14,269	25,239,241	360,138,729,829	21,083,824	300,845,084,656	51,213,443	730,764,618,167
	2022	15,625	23,777,819	371,528,421,875	21,066,325	329,161,328,125	48,194,418	753,037,781,250
3. ARGO	2020	14,105	9,389,806	132,443,213,630	139,375,182	1,965,886,942,110	80,185,206	1,131,012,330,630
	2021	14,269	9,077,761	129,530,571,709	118,753,043	1,694,487,170,567	78,704,696	1,123,037,307,224
	2022	-	-	-	-	-	-	-
4. ERTX	2020	7,092	34,631,486	245,613,375,887	33,954,907	240,814,943,262	68,564,658	486,274,170,213
	2021	6,993	38,550,632	269,584,839,161	35,494,506	248,213,328,671	72,697,937	508,377,181,818
	2022	6,369	44,657,432	284,442,242,038	35,494,506	226,079,656,051	78,716,650	501,379,936,306
5. INDR	2020	14,105	282,746,955	3,988,145,800,275	259,074,281	3,654,242,733,505	763,855,590	10,774,183,096,950
	2021	14,269	400,275,034	5,711,524,460,146	321,910,760	4,593,344,634,440	905,497,694	12,920,546,595,686
	2022	15,731	362,709,546	5,705,783,868,126	261,592,898	4,115,117,878,438	869,800,216	13,682,827,197,896
6. PBRX	2020	14,285.71	576,360,897	8,233,727,100,000	233,832,605	3,340,465,785,714	693,123,729	9,901,767,557,143
	2021	14,285.71	591,495,547	8,449,936,385,714	397,894,120	5,684,201,714,286	696,625,283	9,951,789,757,143
	2022	16,666.67	627,439,979	10,457,332,983,333	38,535,487	642,258,116,667	724,645,099	12,077,418,316,667
7. SBIL	2020	14,084.51	1,151,048,437	16,211,949,816,901	398,345,886	5,610,505,436,620	1,851,988,840	26,084,349,859,155
	2021	14,285.71	589,321,220	8,418,874,571,429	1,578,580,872	22,551,155,314,286	1,234,193,246	17,631,332,085,714
	2022	15,625	273,097,960	4,267,155,625,000	99,697,450	1,557,772,656,250	764,552,039	11,946,125,609,375
8. POLY	2020	14,105	121,426,420	1,712,719,654,100	1,116,475,431	15,747,885,954,255	231,030,116	3,258,679,786,180
	2021	14,269	125,154,083	1,785,823,610,327	1,118,727,911	15,963,128,562,059	238,206,780	3,398,972,543,820
	2022	15,731	117,503,119	1,848,441,564,989	1,096,557,261	17,249,942,272,791	228,076,478	3,587,871,075,418
9. TECO	2020	14084.51	115,472,289	1,626,370,267,606	22,249,879	313,378,577,465	317,722,871	4,474,970,014,085
	2021	14285.71	139,276,275	1,989,661,071,429	25,359,770	362,282,428,571	334,752,872	4,782,183,885,714
	2022	16666.67	105,263,042	1,754,384,033,333	22,611,383	376,856,383,333	334,102,307	5,568,371,783,333



KODE	TAHUN	KURS	total liabilitas		retained earnings		EBIT	
CNTX	2020	14,150	44,250,437	626,143,683,550	(26,123,408)	(369,646,223,200)	(4,740,860)	(67,083,169,000)
	2021	14,375	52,656,996	756,944,317,500	(31,588,040)	(454,078,075,000)	(4,712,196)	(67,737,817,500)
	2022	15,225	54,585,423	831,063,065,175	(33,273,080)	(506,582,643,000)	(464,594)	(7,073,443,650)
ESTI	2020	14,105	41,511,321	585,517,182,705	(69,116,382)	(974,886,568,110)	99,057	1,397,198,985
	2021	14,269	36,638,827	522,799,422,463	(67,503,840)	(963,212,292,960)	2,683,279	38,287,708,051
	2022	15,625	33,682,697	526,292,140,625	(67,566,666)	(1,055,729,156,250)	1,107,856	17,310,250,000
ARGO	2020	14,105	172,181,009	2,428,613,131,945	(299,739,865)	(4,227,830,795,825)	(3,470,204)	(48,947,227,420)
	2021	14,269	171,832,690	2,451,880,653,610	(300,872,056)	(4,293,143,367,064)	(826,287)	(11,790,289,203)
	2022	-	-	-	-	-	-	-
ERTX	2020	7,092	50,322,007	356,893,666,667	6,907,887	48,992,106,383	2,702,916	19,169,617,021
	2021	6,993	52,784,392	369,121,622,378	8,592,657	60,088,510,490	2,889,469	20,206,076,923
	2022	6,369	55,207,688	351,641,324,841	12,043,784	76,712,000,000	6,585,878	41,948,267,516
INDR	2020	14,105	387,378,220	5,463,969,793,100	220,811,893	3,114,551,750,765	10,388,719	146,532,881,495
	2021	14,269	441,644,588	6,301,826,626,172	305,380,815	4,357,478,849,235	106,526,768	1,520,030,452,592
	2022	15,731	404,643,537	6,365,447,480,547	306,455,673	4,820,854,191,963	57,591,963	905,979,169,953
PBRX	2020	14,285.71	412,938,472	5,899,121,028,571	122,540,261	1,750,575,157,143	55,005,363	785,790,900,000
	2021	14,285.71	405,414,149	5,791,630,700,000	138,611,471	1,980,163,871,429	41,372,373	591,033,900,000
	2022	16,666.67	383,626,680	6,393,778,000,000	142,227,229	2,370,453,816,667	44,791,397	746,523,283,333
SRIL	2020	14,084.51	1,179,571,751	16,613,686,633,803	479,531,124	6,753,959,492,958	175,802,213	2,476,087,507,042
	2021	14,285.71	1,633,009,796	23,328,711,371,429	(601,807,248)	(8,597,246,400,000)	(1,065,813,728)	(15,225,910,400,000)
	2022	15,625	1,545,570,608	24,149,540,750,000	(987,227,926)	(15,425,436,343,750)	(274,810,951)	(4,293,921,109,375)
POLY	2020	14,105	1,193,903,207	16,840,004,734,735	(2,225,230,876)	(31,386,881,505,980)	(4,539,915)	(64,035,501,075)
	2021	14,269	1,199,167,483	17,110,920,814,927	(2,223,318,488)	(31,724,531,505,272)	19,194,358	273,884,294,302
	2022	15,731	1,172,514,690	18,444,828,588,390	(2,206,795,997)	(34,715,107,828,807)	15,971,112	251,241,562,872
TFCO	2020	14084.51	28,410,227	400,144,042,254	(1,757,117)	(24,748,126,761)	(786,708)	(11,080,394,366)
	2021	14285.71	31,700,777	452,868,242,857	12,102,243	172,889,185,714	16,369,489	233,849,842,857
	2022	16666.67	27,063,161	451,052,683,333	16,404,332	273,405,533,333	1,485,985	24,766,416,667



KURS	TAHUN	KURS	EBT		Equity	
CNTX	2020	14,150	(5,134,006)	(72,646,184,900)	(7,634,036)	(108,021,609,400)
	2021	14,375	(5,055,744)	(72,676,320,000)	(12,693,880)	(182,474,525,000)
	2022	15,225	(2,033,843)	(30,965,259,675)	(14,783,708)	(225,081,954,300)
ESTI	2020	14,105	(890,812)	(12,564,903,260)	12,962,074	182,830,053,770
	2021	14,269	1,464,890	20,902,515,410	14,574,616	207,965,195,704
	2022	15,625	240,883	3,763,796,875	14,511,721	226,745,640,625
ARGO	2020	14,105	(6,439,546)	(90,829,796,330)	(91,995,803)	(1,297,600,801,315)
	2021	14,269	(2,035,010)	(29,037,557,690)	(93,127,994)	(1,328,843,346,386)
	2022	-	-	-	-	-
ERTX	2020	7,092	(761,899)	(5,403,539,007)	18,242,651	129,380,503,546
	2021	6,993	1,949,891	13,635,601,399	19,913,545	139,255,559,441
	2022	6,369	5,031,651	32,048,732,484	23,508,962	149,738,611,465
UNDR	2020	14,105	6,825,435	96,272,760,675	376,477,370	5,310,213,303,850
	2021	14,269	100,878,973	1,439,442,065,737	463,853,106	6,618,719,969,514
	2022	15,731	51,985,094	817,777,513,714	465,156,679	7,317,379,717,349
PBRX	2020	14,285.71	25,945,244	370,646,342,857	280,185,257	4,002,646,528,571
	2021	14,285.71	21,087,537	301,250,528,571	291,211,134	4,160,159,057,143
	2022	16,666.67	6,843,938	114,065,633,333	341,018,419	5,683,640,316,667
SRIL	2020	14,084.51	101,700,548	1,432,402,084,507	672,417,089	9,470,663,225,352
	2021	14,285.71	(1,181,388,693)	(16,876,981,328,571)	398,816,550	5,697,379,285,714
	2022	15,625	(296,487,480)	(4,632,616,875,000)	(781,018,569)	(12,203,415,140,625)
POLY	2020	14,105	(10,121,971)	(142,770,400,955)	(962,873,091)	(13,581,324,948,555)
	2021	14,269	4,189,661	59,782,272,809	(960,960,703)	(13,711,948,271,107)
	2022	15,731	12,744,559	200,484,657,629	(944,438,212)	(14,856,957,512,972)
TFCO	2020	14084.51	313,633	4,417,366,197	289,312,644	4,074,825,971,831
	2021	14285.71	17,434,905	249,070,071,429	303,052,095	4,329,315,642,857
	2022	16666.67	3,270,191	54,503,183,333	307,039,146	5,117,319,100,000



KURS	TAHUN	KURS	sales		net income	
CNTX	2020	14,150	18,429,539	260,777,976,850	(5,124,468)	(72,511,222,200)
	2021	14,375	33,645,215	483,649,965,625	(5,428,471)	(78,034,270,625)
	2022	15,225	46,361,320	705,851,097,000	(2,045,937)	(31,149,390,825)
ESTI	2020	14,105	23,948,102	337,787,978,710	(577,944)	(8,151,900,120)
	2021	14,269	30,725,639	438,424,142,891	1,612,542	23,009,361,798
	2022	15,625	28,555,758	446,183,718,750	66,319	1,036,234,375
ARGO	2020	14,105	4,014,132	56,619,331,860	(5,110,016)	(72,076,775,680)
	2021	14,269	4,868,679	69,471,180,651	(1,990,454)	(28,401,788,126)
	2022	-	-	-	-	-
ERTX	2020	7,092	75,638,350	536,442,198,582	(970,496)	(6,882,950,355)
	2021	6,993	93,701,125	655,252,622,378	1,583,643	11,074,426,573
	2022	6,369	110,083,991	701,171,917,197	3,916,193	24,943,904,459
INDR	2020	14,105	589,041,983	8,308,437,170,215	6,231,992	87,902,247,160
	2021	14,269	884,101,773	12,615,248,198,937	84,568,285	1,206,704,858,665
	2022	15,731	936,141,382	14,726,440,080,242	42,534,663	669,112,783,653
BBRX	2020	14,285.71	684,892,301	9,784,175,728,571	19,367,114	276,673,057,143
	2021	14,285.71	689,444,789	9,849,211,271,429	15,403,762	220,053,742,857
	2022	16,666.67	690,043,746	11,500,729,100,000	2,336,379	38,939,650,000
SRIL	2020	14,084.51	1,282,569,384	18,064,357,521,127	85,325,108	1,201,762,084,507
	2021	14,285.71	847,523,131	12,107,473,300,000	(1,081,338,372)	(15,447,691,028,571)
	2022	15,625	524,565,291	8,196,332,671,875	(395,563,161)	(6,180,674,390,625)
POLY	2020	14,105	258,493,941	3,646,057,037,805	(20,549,350)	(289,848,581,750)
	2021	14,269	370,338,764	5,284,363,823,516	1,685,816	24,054,908,504
	2022	15,731	394,546,107	6,206,604,809,217	12,313,779	193,708,057,449
TFCO	2020	14084.51	148,735,880	2,094,871,549,296	(857,539)	(12,078,014,085)
	2021	14285.71	214,250,936	3,060,727,657,143	13,423,492	191,764,171,429
	2022	16666.67	225,468,149	3,757,802,483,333	3,415,772	56,929,533,333

1. Dilarang mengutip sebagian atau seluruh karutis ini tanpa menyebutkan sumber.
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Lampiran 3 : Perhitungan Rasio-rasio Model Altman Z-score

Perhitungan Rasio X₁ Tahun 2020

KODE	1	2	1-2 =3	4	3:4
	current asset	current liabilities	working capital	total asset	X1
BELL	356.315.769.740	260.049.224.077	96.266.545.663	554.235.931.111	0,174
CNTX	162.703.364.650	590.470.571.350	(427.767.206.700)	518.122.074.150	-0,826
ESTI	377.330.556.330	323.384.107.865	53.946.448.465	768.347.236.475	0,070
SBAT	200.300.112.778	300.262.426.013	(99.962.313.235)	561.334.457.682	-0,178
SSTM	246.379.557.480	164.959.909.413	81.419.648.067	482.065.294.095	0,169
ARGO	132.443.213.630	1.965.886.942.110	(1.833.443.728.480)	1.131.012.330.630	-1,621
ERTX	245.613.375.887	240.814.943.262	4.798.432.624	486.274.170.213	0,010
HDTX	20.737.818.000	245.260.776.000	(224.522.958.000)	384.116.199.000	-0,585
INDR	3.988.145.800.275	3.654.242.733.505	333.903.066.770	10.774.183.096.950	0,031
MYTX	680.147.000.000	1.787.544.000.000	(1.107.397.000.000)	3.884.567.000.000	-0,285
PBRX	8.233.727.100.000	3.340.465.785.714	4.893.261.314.286	9.901.767.557.143	0,494
SRIL	16.211.949.816.901	5.610.505.436.620	10.601.444.380.282	26.084.349.859.155	0,406
POLY	1.712.719.654.100	15.747.885.954.255	(14.035.166.300.155)	3.258.679.786.180	-4,307
TRIS	684.007.219.503	362.127.923.921	321.879.295.582	1.068.940.700.530	0,301
RICY	1.449.567.170.329	1.074.911.695.776	374.655.474.553	1.736.897.169.061	0,216
TFCO	1.626.370.267.606	313.378.577.465	1.312.991.690.141	4.474.970.014.085	0,293
POLU	147.609.447.761	66.398.645.600	81.210.802.161	281.999.247.242	0,288
BATA	343.779.513.000	248.721.907.000	95.057.606.000	775.324.937.000	0,123
INOV	370.080.708.000	376.965.310.000	(6.884.602.000)	796.514.753.000	-0,009



Perhitungan Rasio X₁ Tahun 2021

KODE	1	2	1-2 =3	4	3:4
	current asset	current liabilities	working capital	total asset	X1
BELL	348.622.477.814	228.429.369.228	120.193.108.586	524.473.606.697	0,229
CNTX	242.875.903.125	724.505.591.875	(481.629.688.750)	574.469.792.500	(0,838)
ESTI	360.138.729.829	300.845.084.656	59.293.645.173	730.764.618.167	0,081
SBAT	354.474.824.817	376.143.464.357	(21.668.639.540)	694.230.223.329	(0,031)
SSTM	256.580.539.718	111.926.833.396	144.653.706.322	471.128.491.654	0,307
ARGO	127.547.246.493	1.750.956.634.924	(1.623.409.388.431)	1.122.379.949.306	(1,446)
ERTX	269.584.839.161	248.213.328.671	21.371.510.490	508.377.181.818	0,042
HDTX	15.081.244.000	256.839.206.000	(241.757.962.000)	346.377.425.000	(0,698)
INDR	5.711.524.460.146	4.593.344.634.440	1.118.179.825.706	12.920.546.595.686	0,087
MYTX	633.215.000.000	1.791.885.000.000	(1.158.670.000.000)	3.744.934.000.000	(0,309)
PBRX	8.449.936.385.714	5.684.201.714.286	2.765.734.671.429	9.951.789.757.143	0,278
SRIL	8.418.874.571.429	22.551.155.314.286	(14.132.280.742.857)	17.631.332.085.714	(0,802)
POLY	1.785.823.610.327	15.963.128.562.059	(14.177.304.951.732)	3.398.972.543.820	(4,171)
TRIS	707.056.882.252	344.961.850.615	362.095.031.637	1.060.742.742.644	0,341
RICY	1.437.105.604.640	533.524.048.039	903.581.556.601	1.694.313.967.553	0,533
TFCO	1.989.661.071.429	362.282.428.571	1.627.378.642.857	4.782.183.885.714	0,340
POLU	139.034.733.136	25.091.161.012	113.943.572.124	203.215.129.901	0,561
BATA	297.612.923.000	197.108.646.000	100.504.277.000	652.742.235.000	0,154
INOV	360.299.384.000	426.642.689.000	(66.343.305.000)	890.731.798.000	(0,074)



Perhitungan Rasio X₁ Tahun 2022

KODE	1 current asset	2 current liabilities	1-2 =3 working capital	4 total asset	3:4 X ₁
BELL	343.970.877.319	225.220.863.711	118.750.013.608	525.780.962.665	0,226
CNTX	281.939.062.125	795.970.277.550	(514.031.215.425)	605.980.958.625	(0,848)
ESTI	371.528.421.875	329.161.328.125	42.367.093.750	753.037.781.250	0,056
SBAT	249.166.187.671	462.970.964.302	(213.804.776.631)	657.657.257.402	(0,325)
SSTM	234.003.843.351	164.175.570.860	69.828.272.491	442.106.656.917	0,158
ARGO	135.202.707.152	1.795.164.627.629	(1.659.961.920.477)	1.129.483.925.972	(1,470)
ERTX	284.442.242.038	226.079.656.051	58.362.585.987	501.379.936.306	0,116
HDTX	12.031.229.000	233.520.736.000	(221.489.507.000)	265.693.432.000	(0,834)
INDR	5.705.783.868.126	4.115.117.878.438	1.590.665.989.688	13.682.827.197.896	0,116
MYTX	723.233.000.000	1.941.127.000.000	(1.217.894.000.000)	3.959.904.000.000	(0,308)
PBRX	10.457.332.983.333	642.258.116.667	9.815.074.866.667	12.077.418.316.667	0,813
SRIL	4.267.155.625.000	1.557.772.656.250	2.709.382.968.750	11.946.125.609.375	0,227
POLY	1.848.441.564.989	17.249.942.272.791	(15.401.500.707.802)	3.587.871.075.418	(4,293)
TRIS	816.654.910.304	409.727.696.458	406.927.213.846	1.177.807.599.498	0,345
RICY	1.408.779.250.492	1.042.097.838.535	366.681.411.957	1.639.882.069.759	0,224
TFCO	1.754.384.033.333	376.856.383.333	1.377.527.650.000	5.568.371.783.333	0,247
POLU	83.130.479.011	39.297.273.996	43.833.205.015	209.337.963.370	0,209
BATA	369.855.007.000	358.835.564.000	11.019.443.000	724.073.958.000	0,015
INOV	437.007.874.000	593.907.969.000	(156.900.095.000)	999.571.977.000	(0,157)

Hak dipa milik IBKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Institut Bisni

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.



Perhitungan Rasio X2 Tahun 2020

KODE	1 retained earnings	2 total asset	1:2 X2
BELL	71.002.824.342	554.235.931.111	0,1281
CNTX	(369.646.223.200)	518.122.074.150	(0,7134)
ESTI	(974.886.568.110)	768.347.236.475	(1,2688)
SBAT	(18.598.670.365)	561.334.457.682	(0,0331)
SSTM	(177.620.554.126)	482.065.294.095	(0,3685)
ARGO	(4.227.830.795.825)	1.131.012.330.630	(3,7381)
ERTX	48.992.106.383	486.274.170.213	0,1007
HDTX	(1.912.614.034.000)	384.116.199.000	(4,9793)
INDR	3.114.551.750.765	10.774.183.096.950	0,2891
MYTX	(2.917.150.000.000)	3.884.567.000.000	(0,7510)
PBRX	1.750.575.157.143	9.901.767.557.143	0,1768
SRIL	6.753.959.492.958	26.084.349.859.155	0,2589
POLY	(31.386.881.505.980)	3.258.679.786.180	(9,6318)
TRIS	71.349.204.475	1.068.940.700.530	0,0667
RICY	31.136.615.738	1.736.897.169.061	0,0179
TFCO	(24.748.126.761)	4.474.970.014.085	(0,0055)
POLU	9.265.688.834	281.999.247.242	0,0329
BATA	458.407.254.000	775.324.937.000	0,5912
INOV	42.130.072.000	796.514.753.000	0,0529

Perhitungan Rasio X2 Tahun 2021

KODE	1 retained earnings	2 total asset	1:2 X2
BELL	72.672.607.454	524.473.606.697	0,1386
CNTX	(454.078.075.000)	574.469.792.500	(0,7904)
ESTI	(963.212.292.960)	730.764.618.167	(1,3181)
SBAT	(55.798.904.380)	694.230.223.329	(0,0804)
SSTM	(120.870.732.311)	471.128.491.654	(0,2566)
ARGO	(2.786.875.460.399)	1.122.379.949.306	(2,4830)
ERTX	60.088.510.490	508.377.181.818	0,1182
HDTX	(1.953.461.153.000)	346.377.425.000	(5,6397)
INDR	4.357.478.849.235	12.920.546.595.686	0,3373
MYTX	(3.049.523.000.000)	3.744.934.000.000	(0,8143)
PBRX	1.980.163.871.429	9.951.789.757.143	0,1990
SRIL	(8.597.246.400.000)	17.631.332.085.714	(0,4876)
POLY	(31.724.531.505.272)	3.398.972.543.820	(9,3336)
TRIS	74.880.113.822	1.060.742.742.644	0,0706
RICY	(35.114.702.265)	1.694.313.967.553	(0,0207)
TFCO	172.889.185.714	4.782.183.885.714	0,0362
POLU	(42.236.869.290)	203.215.129.901	(0,2078)
BATA	407.199.285.000	652.742.235.000	0,6238
INOV	64.444.145.000	890.731.798.000	0,0723



Perhitungan Rasio X2 Tahun 2022

KODE	1 retained earnings	2 total asset	1:2 X2
BELL	73.215.944.269	525.780.962.665	0,1393
CNTX	(506.582.643.000)	605.980.958.625	(0,8360)
ESTI	(1.055.729.156.250)	753.037.781.250	(1,4020)
SBAT	(133.630.135.614)	657.657.257.402	(0,2032)
SSTM	(126.915.594.086)	442.106.656.917	(0,2871)
ARGO	(2.883.471.944.881)	1.129.483.925.972	(2,5529)
ERTX	76.712.000.000	501.379.936.306	0,1530
HDTX	(2.010.460.997.000)	265.693.432.000	(7,5668)
INDR	4.820.854.191.963	13.682.827.197.896	0,3523
MYTX	(3.064.511.000.000)	3.959.904.000.000	(0,7739)
PBRX	2.370.453.816.667	12.077.418.316.667	0,1963
SRIL	(15.425.436.343.750)	11.946.125.609.375	(1,2913)
POLY	(34.715.107.828.807)	3.587.871.075.418	(9,6757)
TRIS	103.491.095.664	1.177.807.599.498	0,0879
RICY	(100.103.108.656)	1.639.882.069.759	(0,0610)
TFCO	273.405.533.333	5.568.371.783.333	0,0491
POLU	(48.500.907.631)	209.337.963.370	(0,2317)
BATA	301.282.715.000	724.073.958.000	0,4161
INOV	21.945.896.000	999.571.977.000	0,0220



Perhitungan Rasio X3 Tahun 2020

KODE	1	2	1:2
	EBIT	total asset	X3
BELL	10.752.034.401	554.235.931.111	0,0194
CNTX	(67.083.169.000)	518.122.074.150	(0,1295)
ESTI	1.397.198.985	768.347.236.475	0,0018
SBAT	4.180.946.048	561.334.457.682	0,0074
SSTM	(10.652.434.887)	482.065.294.095	(0,0221)
ARGO	(48.947.227.420)	1.131.012.330.630	(0,0433)
ERTX	19.169.617.021	486.274.170.213	0,0394
HDTX	(57.766.740.000)	384.116.199.000	(0,1504)
INDR	146.532.881.495	10.774.183.096.950	0,0136
MYTX	(55.605.000.000)	3.884.567.000.000	(0,0143)
PBRX	785.790.900.000	9.901.767.557.143	0,0794
SRIL	2.476.087.507.042	26.084.349.859.155	0,0949
POLY	(64.035.501.075)	3.258.679.786.180	(0,0197)
TRIS	33.552.291.827	1.068.940.700.530	0,0314
RICY	47.617.527.376	1.736.897.169.061	0,0274
TFCO	(11.080.394.366)	4.474.970.014.085	(0,0025)
POLU	(716.806.802)	281.999.247.242	(0,0025)
BATA	(212.192.809.000)	775.324.937.000	(0,2737)
INOV	7.517.725.000	796.514.753.000	0,0094

Perhitungan Rasio X3 Tahun 2021

KODE	1	2	1:2
	EBIT	total asset	X3
BELL	22.182.644.328	524.473.606.697	0,0423
CNTX	(67.737.817.500)	574.469.792.500	(0,1179)
ESTI	38.287.708.051	730.764.618.167	0,0524
SBAT	(6.135.883.463)	694.230.223.329	(0,0088)
SSTM	(12.978.045.502)	471.128.491.654	(0,0275)
ARGO	(5.713.522.124)	1.122.379.949.306	(0,0051)
ERTX	20.206.076.923	508.377.181.818	0,0397
HDTX	(53.784.288.000)	346.377.425.000	(0,1553)
INDR	1.520.030.452.592	12.920.546.595.686	0,1176
MYTX	(5.421.000.000)	3.744.934.000.000	(0,0014)
PBRX	591.033.900.000	9.951.789.757.143	0,0594
SRIL	(15.225.910.400.000)	17.631.332.085.714	(0,8636)
POLY	273.884.294.302	3.398.972.543.820	0,0806
TRIS	43.775.875.887	1.060.742.742.644	0,0413
RICY	58.442.925.638	1.694.313.967.553	0,0345
TFCO	233.849.842.857	4.782.183.885.714	0,0489
POLU	(56.252.133.632)	203.215.129.901	(0,2768)
BATA	(58.211.154.000)	652.742.235.000	(0,0892)
INOV	50.106.718.000	890.731.798.000	0,0563



Perhitungan Rasio X3 Tahun 2022

KODE	1	2	1:2
	EBIT	total asset	X3
-BELL	29.209.247.824	525.780.962.665	0,056
CNTX	(7.073.443.650)	605.980.958.625	(0,012)
ESTI	17.310.250.000	753.037.781.250	0,023
SBAT	(20.507.970.116)	657.657.257.402	(0,031)
SSTM	(12.610.143.560)	442.106.656.917	(0,029)
ARGO	(66.779.851.563)	1.129.483.925.972	(0,059)
ERTX	41.948.267.516	501.379.936.306	0,084
HDTX	(47.529.443.000)	265.693.432.000	(0,179)
INDR	905.979.169.953	13.682.827.197.896	0,066
MYTX	169.987.000.000	3.959.904.000.000	0,043
PBRX	746.523.283.333	12.077.418.316.667	0,062
SRIL	(4.293.921.109.375)	11.946.125.609.375	(0,359)
POLY	251.241.562.872	3.587.871.075.418	0,070
TRIS	107.089.584.401	1.177.807.599.498	0,091
RICY	61.172.586.784	1.639.882.069.759	0,037
TFCO	24.766.416.667	5.568.371.783.333	0,004
POLU	(7.754.196.045)	209.337.963.370	(0,037)
BATA	(60.638.885.000)	724.073.958.000	(0,084)
INOV	(11.652.316.000)	999.571.977.000	(0,012)

Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Institut Bisnis dan Informatika Kwik Kian Gie

Disaring sebagai alat bantu dalam mencari sumber.

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan,

penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Perhitungan Rasio X4 Tahun 2020

KODE	1	2	1:2
	total equity	total debt	X4
BELL	256.527.353.965	297.708.577.146	0,862
CNTX	(108.021.609.400)	626.143.683.550	(0,173)
ESTI	182.830.053.770	585.517.182.705	0,312
SBAT	173.909.463.762	387.424.993.920	0,449
SSTM	186.331.318.094	295.733.976.001	0,630
ARGO	(1.297.600.801.315)	2.428.613.131.945	(0,534)
ERTX	129.380.503.546	356.893.666.667	0,363
HDTX	20.985.638.000	363.130.561.000	0,058
INDR	5.310.213.303.850	5.463.969.793.100	0,972
MYTX	33.694.000.000	3.850.873.000.000	0,009
PBRX	4.002.646.528.571	5.899.121.028.571	0,679
SRIL	9.470.663.225.352	16.613.686.633.803	0,570
POLY	(13.581.324.948.555)	16.840.004.734.735	(0,806)
TRIS	644.695.509.420	424.244.191.110	1,520
RICY	372.970.292.357	1.363.926.876.704	0,273
TFCO	4.074.825.971.831	400.144.042.254	10,183
POLU	160.914.837.292	121.084.409.950	1,329
BATA	477.944.179.000	297.380.758.000	1,607
INOV	307.878.554.000	488.636.199.000	0,630

Perhitungan Rasio X4 Tahun 2021

KODE	1	2	1:2
	total equity	total debt	X4
BELL	259.772.569.960	264.701.036.737	0,981
CNTX	(182.474.525.000)	756.944.317.500	(0,241)
ESTI	207.965.195.704	522.799.422.463	0,398
SBAT	258.758.338.437	435.471.884.892	0,594
SSTM	244.324.892.193	226.803.599.461	1,077
ARGO	(1.285.762.099.499)	2.408.142.048.805	(0,534)
ERTX	139.255.559.441	369.121.622.378	0,377
HDTX	(20.432.302.000)	366.809.727.000	(0,056)
INDR	6.618.719.969.514	6.301.826.626.172	1,050
MYTX	(128.456.000.000)	3.873.390.000.000	(0,033)
PBRX	4.160.159.057.143	5.791.630.700.000	0,718
SRIL	5.697.379.285.714	23.328.711.371.429	0,244
POLY	(13.711.948.271.107)	17.110.920.814.927	(0,801)
TRIS	658.639.967.153	402.102.775.491	1,638
RICY	303.507.215.685	1.390.806.751.868	0,218
TFCO	4.329.315.642.857	452.868.242.857	9,560
POLU	138.618.207.314	64.596.922.587	2,146
BATA	426.925.493.000	225.816.742.000	1,891
INOV	334.721.475.000	556.101.323.000	0,602



Perhitungan Rasio X4 Tahun 2022

KODE	1	2	1:2
	total equity	total debt	X4
BELL	261.434.907.786	264.346.054.879	0,989
CNTX	(225.081.954.300)	831.063.065.175	(0,271)
ESTI	226.745.640.625	526.292.140.625	0,431
SBAT	171.403.694.023	486.253.563.379	0,352
SSTM	238.647.541.874	203.459.115.043	1,173
ARGO	(1.382.358.583.981)	2.511.842.509.953	(0,550)
ERTX	149.738.611.465	351.641.324.841	0,426
HDTX	(77.782.586.000)	343.476.018.000	(0,226)
INDR	7.317.379.717.349	6.365.447.480.547	1,150
MYTX	(142.992.000.000)	4.102.896.000.000	(0,035)
PBRX	5.683.640.316.667	6.393.778.000.000	0,889
SRIL	(12.203.415.140.625)	24.149.540.750.000	(0,505)
POLY	(14.856.957.512.972)	18.444.828.588.390	(0,805)
TRIS	712.024.029.526	465.783.569.972	1,529
RICY	234.960.326.218	1.404.921.743.541	0,167
TFCO	5.117.319.100.000	451.052.683.333	11,345
POLU	128.944.121.924	80.393.841.446	1,604
BATA	319.767.628.000	404.306.330.000	0,791
INOV	293.158.939.000	706.413.038.000	0,415



Lampiran 4 : Perhitungan Rasio-rasio Model Springate

Perhitungan Rasio X₁ Tahun 2020

KODE	1	2	1-2 =3	4	3:4
	current asset	current liabilities	working capital	total asset	X ₁
BELL	356.315.769.740	260.049.224.077	96.266.545.663	554.235.931.111	0,174
CNTX	162.703.364.650	590.470.571.350	(427.767.206.700)	518.122.074.150	-0,826
ESTI	377.330.556.330	323.384.107.865	53.946.448.465	768.347.236.475	0,070
SBAT	200.300.112.778	300.262.426.013	(99.962.313.235)	561.334.457.682	-0,178
SSTM	246.379.557.480	164.959.909.413	81.419.648.067	482.065.294.095	0,169
ARGO	132.443.213.630	1.965.886.942.110	(1.833.443.728.480)	1.131.012.330.630	-1,621
ERTX	245.613.375.887	240.814.943.262	4.798.432.624	486.274.170.213	0,010
HDTX	20.737.818.000	245.260.776.000	(224.522.958.000)	384.116.199.000	-0,585
INDR	3.988.145.800.275	3.654.242.733.505	333.903.066.770	10.774.183.096.950	0,031
MYTX	680.147.000.000	1.787.544.000.000	(1.107.397.000.000)	3.884.567.000.000	-0,285
PBRX	8.233.727.100.000	3.340.465.785.714	4.893.261.314.286	9.901.767.557.143	0,494
SRIL	16.211.949.816.901	5.610.505.436.620	10.601.444.380.282	26.084.349.859.155	0,406
POLY	1.712.719.654.100	15.747.885.954.255	(14.035.166.300.155)	3.258.679.786.180	-4,307
TRIS	684.007.219.503	362.127.923.921	321.879.295.582	1.068.940.700.530	0,301
RICY	1.449.567.170.329	1.074.911.695.776	374.655.474.553	1.736.897.169.061	0,216
TFCO	1.626.370.267.606	313.378.577.465	1.312.991.690.141	4.474.970.014.085	0,293
POLU	147.609.447.761	66.398.645.600	81.210.802.161	281.999.247.242	0,288
BATA	343.779.513.000	248.721.907.000	95.057.606.000	775.324.937.000	0,123
INOV	370.080.708.000	376.965.310.000	(6.884.602.000)	796.514.753.000	-0,009



Perhitungan Rasio X₁ Tahun 2021

KODE	1	2	1-2 =3	4	3:4
	current asset	current liabilities	working capital	total asset	X1
BELL	348.622.477.814	228.429.369.228	120.193.108.586	524.473.606.697	0,229
CNTX	242.875.903.125	724.505.591.875	(481.629.688.750)	574.469.792.500	(0,838)
ESTI	360.138.729.829	300.845.084.656	59.293.645.173	730.764.618.167	0,081
SBAT	354.474.824.817	376.143.464.357	(21.668.639.540)	694.230.223.329	(0,031)
SSTM	256.580.539.718	111.926.833.396	144.653.706.322	471.128.491.654	0,307
ARGO	127.547.246.493	1.750.956.634.924	(1.623.409.388.431)	1.122.379.949.306	(1,446)
ERTX	269.584.839.161	248.213.328.671	21.371.510.490	508.377.181.818	0,042
HDTX	15.081.244.000	256.839.206.000	(241.757.962.000)	346.377.425.000	(0,698)
INDR	5.711.524.460.146	4.593.344.634.440	1.118.179.825.706	12.920.546.595.686	0,087
MYTX	633.215.000.000	1.791.885.000.000	(1.158.670.000.000)	3.744.934.000.000	(0,309)
PBRX	8.449.936.385.714	5.684.201.714.286	2.765.734.671.429	9.951.789.757.143	0,278
SRIL	8.418.874.571.429	22.551.155.314.286	(14.132.280.742.857)	17.631.332.085.714	(0,802)
POLY	1.785.823.610.327	15.963.128.562.059	(14.177.304.951.732)	3.398.972.543.820	(4,171)
TRIS	707.056.882.252	344.961.850.615	362.095.031.637	1.060.742.742.644	0,341
RICY	1.437.105.604.640	533.524.048.039	903.581.556.601	1.694.313.967.553	0,533
TFCO	1.989.661.071.429	362.282.428.571	1.627.378.642.857	4.782.183.885.714	0,340
POLU	139.034.733.136	25.091.161.012	113.943.572.124	203.215.129.901	0,561
BATA	297.612.923.000	197.108.646.000	100.504.277.000	652.742.235.000	0,154
INOV	360.299.384.000	426.642.689.000	(66.343.305.000)	890.731.798.000	(0,074)



Perhitungan Rasio X₁ Tahun 2022

KODE	1 current asset	2 current liabilities	1-2 =3 working capital	4 total asset	3:4 X ₁
BELL	343.970.877.319	225.220.863.711	118.750.013.608	525.780.962.665	0,226
CNTX	281.939.062.125	795.970.277.550	(514.031.215.425)	605.980.958.625	(0,848)
ESTI	371.528.421.875	329.161.328.125	42.367.093.750	753.037.781.250	0,056
SBAT	249.166.187.671	462.970.964.302	(213.804.776.631)	657.657.257.402	(0,325)
SSTM	234.003.843.351	164.175.570.860	69.828.272.491	442.106.656.917	0,158
ARGO	135.202.707.152	1.795.164.627.629	(1.659.961.920.477)	1.129.483.925.972	(1,470)
ERTX	284.442.242.038	226.079.656.051	58.362.585.987	501.379.936.306	0,116
HDTX	12.031.229.000	233.520.736.000	(221.489.507.000)	265.693.432.000	(0,834)
INDR	5.705.783.868.126	4.115.117.878.438	1.590.665.989.688	13.682.827.197.896	0,116
MYTX	723.233.000.000	1.941.127.000.000	(1.217.894.000.000)	3.959.904.000.000	(0,308)
PBRX	10.457.332.983.333	642.258.116.667	9.815.074.866.667	12.077.418.316.667	0,813
SRIL	4.267.155.625.000	1.557.772.656.250	2.709.382.968.750	11.946.125.609.375	0,227
POLY	1.848.441.564.989	17.249.942.272.791	(15.401.500.707.802)	3.587.871.075.418	(4,293)
TRIS	816.654.910.304	409.727.696.458	406.927.213.846	1.177.807.599.498	0,345
RICY	1.408.779.250.492	1.042.097.838.535	366.681.411.957	1.639.882.069.759	0,224
TFCO	1.754.384.033.333	376.856.383.333	1.377.527.650.000	5.568.371.783.333	0,247
POLU	83.130.479.011	39.297.273.996	43.833.205.015	209.337.963.370	0,209
BATA	369.855.007.000	358.835.564.000	11.019.443.000	724.073.958.000	0,015
INOV	437.007.874.000	593.907.969.000	(156.900.095.000)	999.571.977.000	(0,157)

Hak dipa milik IBKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Institut Bisni

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.



Perhitungan Rasio X2 Tahun 2020

KODE	1	2	1:2
	EBIT	total asset	X2
BELL	10.752.034.401	554.235.931.111	0,0194
CNTX	(67.083.169.000)	518.122.074.150	(0,1295)
ESTI	1.397.198.985	768.347.236.475	0,0018
SBAT	4.180.946.048	561.334.457.682	0,0074
SSTM	(10.652.434.887)	482.065.294.095	(0,0221)
ARGO	(48.947.227.420)	1.131.012.330.630	(0,0433)
ERTX	19.169.617.021	486.274.170.213	0,0394
HDTX	(57.766.740.000)	384.116.199.000	(0,1504)
INDR	146.532.881.495	10.774.183.096.950	0,0136
MYTX	(55.605.000.000)	3.884.567.000.000	(0,0143)
PBRX	785.790.900.000	9.901.767.557.143	0,0794
SRIL	2.476.087.507.042	26.084.349.859.155	0,0949
POLY	(64.035.501.075)	3.258.679.786.180	(0,0197)
TRIS	33.552.291.827	1.068.940.700.530	0,0314
RICY	47.617.527.376	1.736.897.169.061	0,0274
TFCO	(11.080.394.366)	4.474.970.014.085	(0,0025)
POLU	(716.806.802)	281.999.247.242	(0,0025)
BATA	(212.192.809.000)	775.324.937.000	(0,2737)
INOV	7.517.725.000	796.514.753.000	0,0094

Perhitungan Rasio X2 Tahun 2021

KODE	1	2	1:2
	EBIT	total asset	X2
BELL	22.182.644.328	524.473.606.697	0,0423
CNTX	(67.737.817.500)	574.469.792.500	(0,1179)
ESTI	38.287.708.051	730.764.618.167	0,0524
SBAT	(6.135.883.463)	694.230.223.329	(0,0088)
SSTM	(12.978.045.502)	471.128.491.654	(0,0275)
ARGO	(5.713.522.124)	1.122.379.949.306	(0,0051)
ERTX	20.206.076.923	508.377.181.818	0,0397
HDTX	(53.784.288.000)	346.377.425.000	(0,1553)
INDR	1.520.030.452.592	12.920.546.595.686	0,1176
MYTX	(5.421.000.000)	3.744.934.000.000	(0,0014)
PBRX	591.033.900.000	9.951.789.757.143	0,0594
SRIL	(15.225.910.400.000)	17.631.332.085.714	(0,8636)
POLY	273.884.294.302	3.398.972.543.820	0,0806
TRIS	43.775.875.887	1.060.742.742.644	0,0413
RICY	58.442.925.638	1.694.313.967.553	0,0345
TFCO	233.849.842.857	4.782.183.885.714	0,0489
POLU	(56.252.133.632)	203.215.129.901	(0,2768)
BATA	(58.211.154.000)	652.742.235.000	(0,0892)
INOV	50.106.718.000	890.731.798.000	0,0563



Perhitungan Rasio X2 Tahun 2022

KODE	1	2	1:2
	EBIT	total asset	X2
BELL	29.209.247.824	525.780.962.665	0,056
CNTX	(7.073.443.650)	605.980.958.625	(0,012)
ESTI	17.310.250.000	753.037.781.250	0,023
SBAT	(20.507.970.116)	657.657.257.402	(0,031)
SSTM	(12.610.143.560)	442.106.656.917	(0,029)
ARGO	(66.779.851.563)	1.129.483.925.972	(0,059)
ERTX	41.948.267.516	501.379.936.306	0,084
HDTX	(47.529.443.000)	265.693.432.000	(0,179)
INDR	905.979.169.953	13.682.827.197.896	0,066
MYTX	169.987.000.000	3.959.904.000.000	0,043
PBRX	746.523.283.333	12.077.418.316.667	0,062
SRIL	(4.293.921.109.375)	11.946.125.609.375	(0,359)
POLY	251.241.562.872	3.587.871.075.418	0,070
TRIS	107.089.584.401	1.177.807.599.498	0,091
RICY	61.172.586.784	1.639.882.069.759	0,037
TFCO	24.766.416.667	5.568.371.783.333	0,004
POLU	(7.754.196.045)	209.337.963.370	(0,037)
BATA	(60.638.885.000)	724.073.958.000	(0,084)
INOV	(11.652.316.000)	999.571.977.000	(0,012)

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Perhitungan Rasio X3 Tahun 2020

KODE	1 EBT	2 current liabilities	1:2 X3
BELL	(14.071.086.133)	260.049.224.077	-0,054
CNTX	(72.646.184.900)	590.470.571.350	-0,123
ESTI	(12.564.903.260)	323.384.107.865	-0,039
SBAT	(2.701.222.926)	300.262.426.013	-0,009
SSTM	(19.399.505.768)	164.959.909.413	-0,118
ARGO	(90.829.796.330)	1.965.886.942.110	-0,046
ERTX	(5.403.539.007)	240.814.943.262	-0,022
HDTX	(57.882.521.000)	245.260.776.000	-0,236
INDR	96.272.760.675	3.654.242.733.505	0,026
MYTX	(136.212.000.000)	1.787.544.000.000	-0,076
PBRX	370.646.342.857	3.340.465.785.714	0,111
SRIL	1.432.402.084.507	5.610.505.436.620	0,255
POLY	(142.770.400.955)	15.747.885.954.255	-0,009
TRIS	11.884.360.558	362.127.923.921	0,033
RICY	(74.667.321.363)	1.074.911.695.776	-0,069
TFCO	4.417.366.197	313.378.577.465	0,014
POLU	(7.030.533.645)	66.398.645.600	-0,106
BATA	(225.041.792.000)	248.721.907.000	-0,905
INOV	(9.633.430.000)	376.965.310.000	-0,026

Perhitungan Rasio X3 Tahun 2021

KODE	1 EBT	2 current liabilities	1:2 X3
BELL	8.485.241.219	228.429.369.228	0,037
CNTX	(72.676.320.000)	724.505.591.875	-0,100
ESTI	20.902.515.410	300.845.084.656	0,069
SBAT	(56.340.665.459)	376.143.464.357	-0,150
SSTM	57.266.903.088	111.926.833.396	0,512
ARGO	(34.216.294.061)	1.750.956.634.924	-0,020
ERTX	13.635.601.399	248.213.328.671	0,055
HDTX	(44.705.884.000)	256.839.206.000	-0,174
INDR	1.439.442.065.737	4.593.344.634.440	0,313
MYTX	(102.424.000.000)	1.791.885.000.000	-0,057
PBRX	301.250.528.571	5.684.201.714.286	0,053
SRIL	(16.876.981.328.571)	22.551.155.314.286	-0,748
POLY	59.782.272.809	15.963.128.562.059	0,004
TRIS	33.542.940.532	344.961.850.615	0,097
RICY	(61.003.697.225)	533.524.048.039	-0,114
TFCO	249.070.071.429	362.282.428.571	0,688
POLU	(55.861.418.699)	25.091.161.012	-2,226
BATA	(64.001.214.000)	197.108.646.000	-0,325
INOV	34.365.873.000	426.642.689.000	0,081



Perhitungan Rasio X3 Tahun 2022

KODE	1 EBT	2 current liabilities	1:2 X3
BELL	8.529.869.356	225.220.863.711	0,038
CNTX	(30.965.259.675)	795.970.277.550	-0,039
ESTI	3.763.796.875	329.161.328.125	0,011
SBAT	(84.228.370.545)	462.970.964.302	-0,182
SSTM	(7.085.262.908)	164.175.570.860	-0,043
ARGO	(99.490.569.271)	1.795.164.627.629	-0,055
ERTX	32.048.732.484	226.079.656.051	0,142
HDTX	(76.410.669.000)	233.520.736.000	-0,327
INDR	817.777.513.714	4.115.117.878.438	0,199
MYTX	81.994.000.000	1.941.127.000.000	0,042
PBRX	114.065.633.333	642.258.116.667	0,178
SRIL	(4.632.616.875.000)	1.557.772.656.250	-2,974
POLY	200.484.657.629	17.249.942.272.791	0,012
TRIS	91.700.254.580	409.727.696.458	0,224
RICY	(66.227.659.596)	1.042.097.838.535	-0,064
TFCO	54.503.183.333	376.856.383.333	0,145
POLU	(8.557.198.021)	39.297.273.996	-0,218
BATA	(68.143.801.000)	358.835.564.000	-0,190
INOV	(44.656.350.000)	593.907.969.000	-0,075



Perhitungan Rasio X4 Tahun 2020

KODE	1 sales	2 total asset	1:2 X4
BELL	538.299.250.841	554.235.931.111	0,971
CNTX	260.777.976.850	518.122.074.150	0,503
ESTI	337.787.978.710	768.347.236.475	0,440
SBAT	177.551.568.583	561.334.457.682	0,316
SSTM	220.499.855.235	482.065.294.095	0,457
ARGO	56.619.331.860	1.131.012.330.630	0,050
ERTX	536.442.198.582	486.274.170.213	1,103
HDTX	10.600.097.000	384.116.199.000	0,028
INDR	8.308.437.170.215	10.774.183.096.950	0,771
MYTX	1.388.468.000.000	3.884.567.000.000	0,357
PBRX	9.784.175.728.571	9.901.767.557.143	0,988
SRIL	18.064.357.521.127	26.084.349.859.155	0,693
POEY	3.646.057.037.805	3.258.679.786.180	1,119
TRIS	1.141.269.765.789	1.068.940.700.530	1,068
RICY	1.286.059.282.439	1.736.897.169.061	0,740
TFCO	2.094.871.549.296	4.474.970.014.085	0,468
POLU	196.517.768.308	281.999.247.242	0,697
BATA	459.584.146.000	775.324.937.000	0,593
INOV	518.652.053.000	796.514.753.000	0,651

Perhitungan Rasio X4 Tahun 2021

KODE	1 sales	2 total asset	1:2 X4
BELL	428.170.870.794	524.473.606.697	0,816
CNTX	483.649.965.625	574.469.792.500	0,842
ESTI	438.424.142.891	730.764.618.167	0,600
SBAT	166.888.495.594	694.230.223.329	0,240
SSTM	226.838.383.304	471.128.491.654	0,481
ARGO	70.234.609.525	1.122.379.949.306	0,063
ERTX	655.252.622.378	508.377.181.818	1,289
HDTX	11.764.292.000	346.377.425.000	0,034
INDR	12.615.248.198.937	12.920.546.595.686	0,976
MYTX	1.702.852.000.000	3.744.934.000.000	0,455
PBRX	9.849.211.271.429	9.951.789.757.143	0,990
SRIL	12.107.473.300.000	17.631.332.085.714	0,687
POLY	5.284.363.823.516	3.398.972.543.820	1,555
TRIS	1.098.352.842.355	1.060.742.742.644	1,035
RICY	1.375.931.426.011	1.694.313.967.553	0,812
TFCO	3.060.727.657.143	4.782.183.885.714	0,640
POLU	104.782.481.860	203.215.129.901	0,516
BATA	438.484.972.000	652.742.235.000	0,672
INOV	633.300.205.000	890.731.798.000	0,711



Perhitungan Rasio X4 Tahun 2021

KODE	1 sales	2 total asset	1:2 X4
BELL	461.846.092.519	525.780.962.665	0,878
CNTX	705.851.097.000	605.980.958.625	1,165
ESTI	446.183.718.750	753.037.781.250	0,593
SBAT	111.989.805.385	657.657.257.402	0,170
SSTM	260.232.693.262	442.106.656.917	0,589
ARGO	75.484.823.423	1.129.483.925.972	0,067
ERTX	701.171.917.197	501.379.936.306	1,398
HDTX	6.005.743.000	265.693.432.000	0,023
INDR	14.726.440.080.242	13.682.827.197.896	1,076
MYTX	1.623.733.000.000	3.959.904.000.000	0,410
PBRX	11.500.729.100.000	12.077.418.316.667	0,952
SRII	8.196.332.671.875	11.946.125.609.375	0,686
POEY	6.206.604.809.217	3.587.871.075.418	1,730
TRIS	1.498.011.822.265	1.177.807.599.498	1,272
RICY	1.214.494.538.430	1.639.882.069.759	0,741
TFCO	3.757.802.483.333	5.568.371.783.333	0,675
POLU	126.547.485.872	209.337.963.370	0,605
BATA	643.454.175.000	724.073.958.000	0,889
INOV	691.532.368.000	999.571.977.000	0,692



Lampiran 5 : Perhitungan Rasio-rasio Model Grover

Perhitungan Rasio X₁ Tahun 2020

KODE	1	2	1-2 =3	4	3:4
	current asset	current liabilities	working capital	total asset	X1
BELL	356.315.769.740	260.049.224.077	96.266.545.663	554.235.931.111	0,174
CNTX	162.703.364.650	590.470.571.350	(427.767.206.700)	518.122.074.150	-0,826
ESTI	377.330.556.330	323.384.107.865	53.946.448.465	768.347.236.475	0,070
SBAT	200.300.112.778	300.262.426.013	(99.962.313.235)	561.334.457.682	-0,178
SSTM	246.379.557.480	164.959.909.413	81.419.648.067	482.065.294.095	0,169
ARGO	132.443.213.630	1.965.886.942.110	(1.833.443.728.480)	1.131.012.330.630	-1,621
ERTX	245.613.375.887	240.814.943.262	4.798.432.624	486.274.170.213	0,010
HDTX	20.737.818.000	245.260.776.000	(224.522.958.000)	384.116.199.000	-0,585
INDR	3.988.145.800.275	3.654.242.733.505	333.903.066.770	10.774.183.096.950	0,031
MYTX	680.147.000.000	1.787.544.000.000	(1.107.397.000.000)	3.884.567.000.000	-0,285
PBRX	8.233.727.100.000	3.340.465.785.714	4.893.261.314.286	9.901.767.557.143	0,494
SRIL	16.211.949.816.901	5.610.505.436.620	10.601.444.380.282	26.084.349.859.155	0,406
POLY	1.712.719.654.100	15.747.885.954.255	(14.035.166.300.155)	3.258.679.786.180	-4,307
TRIS	684.007.219.503	362.127.923.921	321.879.295.582	1.068.940.700.530	0,301
RICY	1.449.567.170.329	1.074.911.695.776	374.655.474.553	1.736.897.169.061	0,216
TFCO	1.626.370.267.606	313.378.577.465	1.312.991.690.141	4.474.970.014.085	0,293
POLU	147.609.447.761	66.398.645.600	81.210.802.161	281.999.247.242	0,288
BATA	343.779.513.000	248.721.907.000	95.057.606.000	775.324.937.000	0,123
INOV	370.080.708.000	376.965.310.000	(6.884.602.000)	796.514.753.000	-0,009



Perhitungan Rasio X₁ Tahun 2021

KODE	1	2	1-2 =3	4	3:4
	current asset	current liabilities	working capital	total asset	X1
BELL	348.622.477.814	228.429.369.228	120.193.108.586	524.473.606.697	0,229
CNTX	242.875.903.125	724.505.591.875	(481.629.688.750)	574.469.792.500	(0,838)
ESTI	360.138.729.829	300.845.084.656	59.293.645.173	730.764.618.167	0,081
SBAT	354.474.824.817	376.143.464.357	(21.668.639.540)	694.230.223.329	(0,031)
SSTM	256.580.539.718	111.926.833.396	144.653.706.322	471.128.491.654	0,307
ARGO	127.547.246.493	1.750.956.634.924	(1.623.409.388.431)	1.122.379.949.306	(1,446)
ERTX	269.584.839.161	248.213.328.671	21.371.510.490	508.377.181.818	0,042
HDTX	15.081.244.000	256.839.206.000	(241.757.962.000)	346.377.425.000	(0,698)
INDR	5.711.524.460.146	4.593.344.634.440	1.118.179.825.706	12.920.546.595.686	0,087
MYTX	633.215.000.000	1.791.885.000.000	(1.158.670.000.000)	3.744.934.000.000	(0,309)
PBRX	8.449.936.385.714	5.684.201.714.286	2.765.734.671.429	9.951.789.757.143	0,278
SRIL	8.418.874.571.429	22.551.155.314.286	(14.132.280.742.857)	17.631.332.085.714	(0,802)
POLY	1.785.823.610.327	15.963.128.562.059	(14.177.304.951.732)	3.398.972.543.820	(4,171)
TRIS	707.056.882.252	344.961.850.615	362.095.031.637	1.060.742.742.644	0,341
RICY	1.437.105.604.640	533.524.048.039	903.581.556.601	1.694.313.967.553	0,533
TFCO	1.989.661.071.429	362.282.428.571	1.627.378.642.857	4.782.183.885.714	0,340
POLU	139.034.733.136	25.091.161.012	113.943.572.124	203.215.129.901	0,561
BATA	297.612.923.000	197.108.646.000	100.504.277.000	652.742.235.000	0,154
INOV	360.299.384.000	426.642.689.000	(66.343.305.000)	890.731.798.000	(0,074)



Perhitungan Rasio X₁ Tahun 2022

KODE	1 current asset	2 current liabilities	1-2 =3 working capital	4 total asset	3:4 X ₁
BELL	343.970.877.319	225.220.863.711	118.750.013.608	525.780.962.665	0,226
CNTX	281.939.062.125	795.970.277.550	(514.031.215.425)	605.980.958.625	(0,848)
ESTI	371.528.421.875	329.161.328.125	42.367.093.750	753.037.781.250	0,056
SBAT	249.166.187.671	462.970.964.302	(213.804.776.631)	657.657.257.402	(0,325)
SSTM	234.003.843.351	164.175.570.860	69.828.272.491	442.106.656.917	0,158
ARGO	135.202.707.152	1.795.164.627.629	(1.659.961.920.477)	1.129.483.925.972	(1,470)
ERTX	284.442.242.038	226.079.656.051	58.362.585.987	501.379.936.306	0,116
HDTX	12.031.229.000	233.520.736.000	(221.489.507.000)	265.693.432.000	(0,834)
INDR	5.705.783.868.126	4.115.117.878.438	1.590.665.989.688	13.682.827.197.896	0,116
MYTX	723.233.000.000	1.941.127.000.000	(1.217.894.000.000)	3.959.904.000.000	(0,308)
PBRX	10.457.332.983.333	642.258.116.667	9.815.074.866.667	12.077.418.316.667	0,813
SRIL	4.267.155.625.000	1.557.772.656.250	2.709.382.968.750	11.946.125.609.375	0,227
POLY	1.848.441.564.989	17.249.942.272.791	(15.401.500.707.802)	3.587.871.075.418	(4,293)
TRIS	816.654.910.304	409.727.696.458	406.927.213.846	1.177.807.599.498	0,345
RICY	1.408.779.250.492	1.042.097.838.535	366.681.411.957	1.639.882.069.759	0,224
TFCO	1.754.384.033.333	376.856.383.333	1.377.527.650.000	5.568.371.783.333	0,247
POLU	83.130.479.011	39.297.273.996	43.833.205.015	209.337.963.370	0,209
BATA	369.855.007.000	358.835.564.000	11.019.443.000	724.073.958.000	0,015
INOV	437.007.874.000	593.907.969.000	(156.900.095.000)	999.571.977.000	(0,157)

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Perhitungan Rasio X2 Tahun 2020

KODE	1	2	1:2
	EBIT	total asset	X2
BELL	10.752.034.401	554.235.931.111	0,0194
CNTX	(67.083.169.000)	518.122.074.150	(0,1295)
ESTI	1.397.198.985	768.347.236.475	0,0018
SBAT	4.180.946.048	561.334.457.682	0,0074
SSTM	(10.652.434.887)	482.065.294.095	(0,0221)
ARGO	(48.947.227.420)	1.131.012.330.630	(0,0433)
ERTX	19.169.617.021	486.274.170.213	0,0394
HDTX	(57.766.740.000)	384.116.199.000	(0,1504)
INDR	146.532.881.495	10.774.183.096.950	0,0136
MYTX	(55.605.000.000)	3.884.567.000.000	(0,0143)
PBRX	785.790.900.000	9.901.767.557.143	0,0794
SRIL	2.476.087.507.042	26.084.349.859.155	0,0949
POLY	(64.035.501.075)	3.258.679.786.180	(0,0197)
TRIS	33.552.291.827	1.068.940.700.530	0,0314
RICY	47.617.527.376	1.736.897.169.061	0,0274
TFCO	(11.080.394.366)	4.474.970.014.085	(0,0025)
POLU	(716.806.802)	281.999.247.242	(0,0025)
BATA	(212.192.809.000)	775.324.937.000	(0,2737)
INOV	7.517.725.000	796.514.753.000	0,0094

Perhitungan Rasio X2 Tahun 2021

KODE	1	2	1:2
	EBIT	total asset	X2
BELL	22.182.644.328	524.473.606.697	0,0423
CNTX	(67.737.817.500)	574.469.792.500	(0,1179)
ESTI	38.287.708.051	730.764.618.167	0,0524
SBAT	(6.135.883.463)	694.230.223.329	(0,0088)
SSTM	(12.978.045.502)	471.128.491.654	(0,0275)
ARGO	(5.713.522.124)	1.122.379.949.306	(0,0051)
ERTX	20.206.076.923	508.377.181.818	0,0397
HDTX	(53.784.288.000)	346.377.425.000	(0,1553)
INDR	1.520.030.452.592	12.920.546.595.686	0,1176
MYTX	(5.421.000.000)	3.744.934.000.000	(0,0014)
PBRX	591.033.900.000	9.951.789.757.143	0,0594
SRIL	(15.225.910.400.000)	17.631.332.085.714	(0,8636)
POLY	273.884.294.302	3.398.972.543.820	0,0806
TRIS	43.775.875.887	1.060.742.742.644	0,0413
RICY	58.442.925.638	1.694.313.967.553	0,0345
TFCO	233.849.842.857	4.782.183.885.714	0,0489
POLU	(56.252.133.632)	203.215.129.901	(0,2768)
BATA	(58.211.154.000)	652.742.235.000	(0,0892)
INOV	50.106.718.000	890.731.798.000	0,0563



Perhitungan Rasio X2 Tahun 2022

KODE	1	2	1:2
	EBIT	total asset	X2
-BELL	29.209.247.824	525.780.962.665	0,056
CNTX	(7.073.443.650)	605.980.958.625	(0,012)
ESTI	17.310.250.000	753.037.781.250	0,023
SBAT	(20.507.970.116)	657.657.257.402	(0,031)
SSTM	(12.610.143.560)	442.106.656.917	(0,029)
ARGO	(66.779.851.563)	1.129.483.925.972	(0,059)
ERTX	41.948.267.516	501.379.936.306	0,084
HDTX	(47.529.443.000)	265.693.432.000	(0,179)
INDR	905.979.169.953	13.682.827.197.896	0,066
MYTX	169.987.000.000	3.959.904.000.000	0,043
PBRX	746.523.283.333	12.077.418.316.667	0,062
SRIL	(4.293.921.109.375)	11.946.125.609.375	(0,359)
POLY	251.241.562.872	3.587.871.075.418	0,070
TRIS	107.089.584.401	1.177.807.599.498	0,091
RICY	61.172.586.784	1.639.882.069.759	0,037
TFCO	24.766.416.667	5.568.371.783.333	0,004
POLU	(7.754.196.045)	209.337.963.370	(0,037)
BATA	(60.638.885.000)	724.073.958.000	(0,084)
INOV	(11.652.316.000)	999.571.977.000	(0,012)

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Perhitungan Rasio ROA Tahun 2020

KODE	1 net income	2 total asset	1:2 ROA
BELL	(16.558.668.514)	554.235.931.111	-0,030
CNTX	(72.511.222.200)	518.122.074.150	-0,140
ESTI	(8.151.900.120)	768.347.236.475	-0,011
SBAT	(5.887.199.392)	561.334.457.682	-0,010
SSTM	(15.354.377.443)	482.065.294.095	-0,032
ARGO	(72.076.775.680)	1.131.012.330.630	-0,064
ERTX	(6.882.950.355)	486.274.170.213	-0,014
HDTX	(47.969.988.000)	384.116.199.000	-0,125
INDR	87.902.247.160	10.774.183.096.950	0,008
MYTX	(114.827.000.000)	3.884.567.000.000	-0,030
PBRX	276.673.057.143	9.901.767.557.143	0,028
SRIL	1.201.762.084.507	26.084.349.859.155	0,046
POLY	(289.848.581.750)	3.258.679.786.180	-0,089
TRIS	(3.987.303.838)	1.068.940.700.530	-0,004
RICY	(77.578.476.383)	1.736.897.169.061	-0,045
TFCO	(12.078.014.085)	4.474.970.014.085	-0,003
POLU	(6.104.429.450)	281.999.247.242	-0,022
BATA	(177.761.030.000)	775.324.937.000	-0,229
INOV	(9.234.526.000)	796.514.753.000	-0,012

Perhitungan Rasio ROA Tahun 2021

KODE	1 net income	2 total asset	1:2 ROA
BELL	4.172.725.902	524.473.606.697	0,008
CNTX	(78.034.270.625)	574.469.792.500	-0,136
ESTI	23.009.361.798	730.764.618.167	0,031
SBAT	(47.002.475.250)	694.230.223.329	-0,068
SSTM	56.749.821.815	471.128.491.654	0,120
ARGO	(32.071.101.375)	1.122.379.949.306	-0,029
ERTX	11.074.426.573	508.377.181.818	0,022
HDTX	(41.970.335.000)	346.377.425.000	-0,121
INDR	1.206.704.858.665	12.920.546.595.686	0,093
MYTX	(139.616.000.000)	3.744.934.000.000	-0,037
PBRX	220.053.742.857	9.951.789.757.143	0,022
SRIL	(15.447.691.028.571)	17.631.332.085.714	-0,876
POLY	24.054.908.504	3.398.972.543.820	0,007
TRIS	18.024.581.177	1.060.742.742.644	0,017
RICY	(66.098.078.641)	1.694.313.967.553	-0,039
TFCO	191.764.171.429	4.782.183.885.714	0,040
POLU	(51.502.558.124)	203.215.129.901	-0,253
BATA	(51.233.663.000)	652.742.235.000	-0,078
INOV	27.322.803.000	890.731.798.000	0,031



Perhitungan Rasio ROA Tahun 2022

KODE	1 net income	2 total asset	1:2 ROA
BELL	4.462.174.046	525.780.962.665	0,008
CNTX	(31.149.390.825)	605.980.958.625	-0,051
ESTI	1.036.234.375	753.037.781.250	0,001
SBAT	(87.623.413.194)	657.657.257.402	-0,133
SSTM	(6.044.861.775)	442.106.656.917	-0,014
ARGO	(97.329.335.486)	1.129.483.925.972	-0,086
ERTX	24.943.904.459	501.379.936.306	0,050
HDTX	(57.362.444.000)	265.693.432.000	-0,216
INDR	669.112.783.653	13.682.827.197.896	0,049
MYTX	(21.393.000.000)	3.959.904.000.000	-0,005
PBRX	38.939.650.000	12.077.418.316.667	0,003
SRIL	(6.180.674.390.625)	11.946.125.609.375	-0,517
POLY	193.708.057.449	3.587.871.075.418	0,054
TRIS	64.521.509.302	1.177.807.599.498	0,055
RICY	(69.375.798.083)	1.639.882.069.759	-0,042
TFCO	56.929.533.333	5.568.371.783.333	0,010
POLU	(6.264.038.341)	209.337.963.370	-0,030
BATA	(106.123.023.000)	724.073.958.000	-0,147
INOV	(36.392.146.000)	999.571.977.000	-0,036



Lampiran 6 : Output SPSS

Uji Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Altman	57	-60.63	13.73	-4.5879	15.85897
Springate	57	-4.05	1.52	-.1714	1.33237
Grover	57	-7.12	1.61	-.5030	1.86057
Valid N (listwise)	57				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Altman	Springate	Grover
N		57	57	57
Normal Parameters ^{a,b}	Mean	.0000000	.0000000	.0000000
	Std. Deviation	.0027923	.0009826	.0011847
		3	3	1
Most Extreme Differences	Absolute	.099	.105	.115
	Positive	.071	.095	.065
	Negative	-.099	-.105	-.115
Test Statistic		.099	.105	.115
Asymp. Sig. (2-tailed) ^c		.200 ^d	.184	.058
Monte Carlo Sig. (2-tailed) ^e	Sig.	.171	.120	.062
	99% Confidence Interval			
		Lower Bound	.161	.112
		Upper Bound	.181	.128

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors method based on 10000 Monte Carlo samples with starting seed 1502173562.

Uji Paired Sampel T-test

Paired Samples Test

		Paired Differences		95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	Lower	Upper		
Pair 1	Altman - Springate	-4.416474	14.758106	1.954759	-8.332326	-.500621	-2.259	.028
Pair 2	Altman - Grover	-4.084842	14.120059	1.870247	-7.831398	-.338286	-2.184	.033
Pair 3	Springate - Grover	.331632	.805707	.106718	.117849	.545414	3.108	.003

Uji Regresi Logistik Model Altman Z-score

Classification Table^a

		Predicted		Percentage Correct
Observed		Altman distress	Altman non distress	
Step 1	Altman distress	39	0	100.0
	Altman non distress	0	18	100.0
	Overall Percentage			100.0

a. The cut value is ,500

Uji Regresi Logistik Model Springate

Classification Table^a

		Predicted		Percentage Correct
Observed		Springate distress	Springate non distress	
Step 1	Springate distress	46	0	100.0
	Springate non distress	0	11	100.0
	Overall Percentage			100.0

a. The cut value is ,500



Uji Regresi Logistik Model Grover

Classification Table^a

Observed		Predicted		Percentage Correct
		distress	non distress	
groverdummy	distress	23	1	95.8
	non distress	0	33	100.0
Overall Percentage				98.2

a. The cut value is ,500

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