

LAMPIRAN

Lampiran 1 : Daftar Nama Sampel Perusahaan

No.	Kode	Nama Perusahaan
1	ABBA	Mahaka Media Tbk.
2	BLTZ	Graha Layar Prima Tbk.
3	BUVA	Bukit Uluwatu Villa Tbk.
4	CLAY	Citra Putra Realty Tbk.
5	DFAM	Dafam Property Indonesia Tbk.
6	ESTI	Ever Shine Tex Tbk.
7	FAST	Fast Food Indonesia Tbk.
8	FITT	Hotel Fitra International Tbk.
9	GLOB	Globe Kita Terang Tbk.
10	HDTX	Panasia Indo Resources Tbk.
11	INOV	Inocycle Technology Group Tbk.
12	LMPI	Langgeng Makmur Industri Tbk.
13	MSKY	MNC Sky Vision Tbk.
14	MYTX	Asia Pacific Investama Tbk.
15	PLAN	Planet Properindo Jaya Tbk.
16	POLY	Asia Pacific Fibers Tbk
17	PTSP	Pioneerindo Gourmet Internatio
18	SOTS	Satria Mega Kencana Tbk.
19	TRIO	Trikonsel Oke Tbk.

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

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



Lampiran 2 : Data Variabel Leverage

No	Kode	2020			2021			2022			2023		
		Total Liabilities (Total Kewajiban)	Total Asset (Total Aset)	DAR (Leverage)	Total Liabilities (Total Kewajiban)	Total Asset (Total Aset)	DAR (Leverage)	Total Liabilities (Total Kewajiban)	Total Asset (Total Aset)	DAR (Leverage)	Total Liabilities (Total Kewajiban)	Total Asset (Total Aset)	DAR (Leverage)
1	ABBA	325.359.955.177	221.650.737.019	1,47	359.762.454.698	524.632.899.688	0,69	359.466.191.290	388.884.533.390	0,92	376.928.581.607	271.136.485.860	1,39
2	BETZ	1.636.938.443.000	2.433.294.213.000	0,67	1.871.329.929.000	2.403.109.641.000	0,78	1.808.486.041.000	2.281.446.253.000	0,79	1.681.347.189.000	2.139.420.387.000	0,79
3	BEVA	1.815.532.843.199	2.277.220.195.897	0,80	1.826.468.187.202	1.862.859.398.129	0,98	2.075.213.703.171	1.843.780.969.151	1,13	751.990.993.651	1.708.249.420.512	0,44
4	CLAY	506.548.139.835	621.305.510.843	0,82	564.747.416.739	604.675.696.445	0,93	599.121.925.112	598.120.793.350	1,00	561.761.061.041	567.734.128.176	0,99
5	DFAM	226.527.015.574	308.397.099.735	0,73	202.049.910.225	271.988.568.417	0,74	208.073.017.327	261.109.937.590	0,80	209.607.273.793	247.818.622.736	0,85
6	ESTI	41.511.321	54.473.395	0,76	36.638.827	51.213.443	0,72	33.682.697	48.194.418	0,70	32.899.468	48.714.670	0,68
7	FAST	2.480.315.459.000	3.726.999.660.000	0,67	2.637.801.093.000	3.556.990.445.000	0,74	2.761.382.295.000	3.822.405.039.000	0,72	3.186.666.815.000	3.910.544.291.000	0,81
8	FIT	32.393.495.681	61.585.045.937	0,53	28.476.506.253	66.565.654.172	0,43	26.584.021.280	61.936.867.777	0,43	29.650.713.946	57.808.315.853	0,51
9	GLOB	806.179.231.356	10.616.363.611	75,94	867.538.172.360	13.423.884.866	64,63	932.411.153.845	9.153.314.484	101,87	1.013.850.261.421	8.637.018.351	117,38
10	HDTX	363.130.561.000	384.116.199.000	0,95	366.809.727.000	347.377.425.000	1,06	343.476.018.000	12.031.229.000	28,55	331.968.915.000	8.890.587.000	37,34
11	INOV	488.636.199.000	796.514.753.000	0,61	556.010.323.000	890.731.798.000	0,62	706.413.038.000	999.571.977.000	0,71	733.314.910.000	998.126.714.000	0,73
12	LMPI	451.757.472.151	698.252.022.979	0,65	476.065.519.926	704.070.618.412	0,68	488.324.283.882	694.287.670.534	0,70	490.958.052.152	667.969.779.701	0,74
13	MSKY	1.936.517.000.000	4.594.126.000.000	0,42	1.408.215.000.000	3.887.178.000.000	0,36	1.162.198.000.000	3.396.089.000.000	0,34	1.077.278.000.000	3.033.489.000.000	0,36
14	MYTX	3.850.873.000.000	3.884.567.000.000	0,99	3.873.390.000.000	3.744.934.000.000	1,03	4.102.896.000.000	3.959.904.000.000	1,04	4.222.047.000.000	3.728.500.000.000	1,13
15	PLAN	24.191.883.822	88.347.975.682	0,27	25.320.187.693	88.471.598.068	0,29	27.258.927.740	88.227.384.979	0,31	27.062.797.281	87.013.146.316	0,31
16	POLY	1.193.903.207	231.030.116	5,17	1.199.167.483	238.206.780	5,03	1.172.514.690	228.076.478	5,14	1.166.388.998	211.215.567	5,52
17	PISP	234.978.908.000	380.488.760.000	0,62	195.313.251.000	323.191.361.000	0,60	156.645.405.000	291.721.506.000	0,54	178.083.340.000	328.934.946.000	0,54
18	SOTS	137.150.357.892	417.897.918.156	0,33	200.213.989.368	412.039.954.644	0,49	208.381.550.853	403.919.638.467	0,52	222.618.312.071	434.150.341.680	0,51
19	TRIO	4.084.070.381.509	111.295.495.695	36,70	4.221.200.180.766	97.103.946.855	43,47	3.803.714.383.760	86.257.215.187	44,10	3.943.019.058.329	104.761.105.422	37,64

Penulis ini tanpa mencantumkan dan menyebutkan sumber:
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Lampiran 3 : Data Variabel Sales Growth

No	Kode	2020			2021			2022			2023		
		Sales 2020 (Penjualan X)	Sales 2019 (Penjualan X-1)	SG (Sales Growth)	Sales 2021 (Penjualan X)	Sales 2020 (Penjualan X-1)	SG (Sales Growth)	Sales 2022 (Penjualan)	Sales 2021 (Penjualan X-1)	SG (Sales Growth)	Sales 2023 (Penjualan)	Sales 2022 (Penjualan X-1)	SG (Sales Growth)
1	ABBA	158.607.888.337	251.087.852.516	- 0,37	168.792.972.085	158.607.888.337	0,06	170.217.448.535	168.792.972.085	0,01	200.775.734.875	170.217.448.535	0,18
2	BETZ	255.837.658.000	1.414.593.340.000	- 0,82	284.904.939.000	255.837.658.000	0,11	1.058.368.091.000	284.904.939.000	2,71	1.061.479.214.000	1.058.368.091.000	0,00
3	BUVA	67.905.888.011	612.705.519.111	- 0,89	61.422.461.126	67.905.888.011	- 0,10	225.866.861.630	61.422.461.126	2,68	371.284.754.257	225.866.861.630	0,64
4	CLAY	33.958.241.996	187.523.116.084	- 0,82	19.386.083.054	33.958.241.996	- 0,43	126.226.524.149	19.386.083.054	5,51	224.564.188.357	126.226.524.149	0,78
5	DFAM	89.080.488.373	157.034.200.759	- 0,43	84.637.100.693	89.080.488.373	- 0,05	70.533.393.491	84.637.100.693	- 0,17	69.338.788.369	70.533.393.491	- 0,02
6	ESTI	23.948.102	29.894.354	- 0,20	30.725.639	23.948.102	0,28	28.555.758	30.725.639	- 0,07	22.330.314	28.555.758	- 0,22
7	FAST	4.840.363.775.000	6.706.376.352.000	- 0,28	4.840.596.018.000	4.840.363.775.000	0,00	5.857.474.313.000	4.840.596.018.000	0,21	5.935.004.692.000	5.857.474.313.000	0,01
8	FIT	5.397.369.104	9.484.521.447	- 0,43	8.759.873.774	5.397.369.104	0,62	10.495.281.006	8.759.873.774	0,20	11.833.525.237	10.495.281.006	0,13
9	GLOB	30.671.505.593	238.615.469.362	- 0,87	46.270.783.199	30.671.505.593	0,51	65.247.491.246	46.270.783.199	0,41	113.701.011.341	65.247.491.246	0,74
10	HDIX	10.600.097.000	8.369.686.000	0,27	11.764.292.000	10.600.097.000	0,11	6.005.743.000	11.764.292.000	- 0,49	27.908.000	6.005.743.000	- 1,00
11	INOV	518.652.053.000	494.684.971.000	0,05	633.300.205.000	518.652.053.000	0,22	691.532.368.000	633.300.205.000	0,09	600.210.346.000	691.532.368.000	- 0,13
12	LMPI	513.607.183.458	517.512.379.678	- 0,01	568.644.535.159	513.607.183.458	0,11	575.434.595.241	568.644.535.159	0,01	544.957.685.861	575.434.595.241	- 0,05
13	MSKY	2.015.371.000.000	2.452.679.000.000	- 0,18	1.460.559.000.000	2.015.371.000.000	- 0,28	1.114.894.000.000	1.460.559.000.000	- 0,24	741.049.000.000	1.114.894.000.000	- 0,34
14	MYTX	1.388.468.000.000	1.846.733.000.000	- 0,25	1.702.852.000.000	1.388.468.000.000	0,23	1.623.733.000.000	1.702.852.000.000	- 0,05	1.207.058.000.000	1.623.733.000.000	- 0,26
15	PLAN	3.788.155.945	4.583.278.343	- 0,17	6.590.750.543	3.788.155.945	0,74	10.893.008.748	6.590.750.543	0,65	12.368.445.625	10.893.008.748	0,14
16	POLY	260.960.780	400.534.862	- 0,35	372.973.845	260.960.780	0,43	396.980.964	372.973.845	0,06	291.198.704	396.980.964	- 0,27
17	PTSP	372.583.278.000	720.999.329.000	- 0,48	423.068.585.000	372.583.278.000	0,14	555.686.213.000	423.068.585.000	0,31	623.950.741.000	555.686.213.000	0,12
18	SOTS	10.095.970.057	21.536.730.690	- 0,53	12.383.996.473	10.095.970.057	0,23	19.396.218.333	12.383.996.473	0,57	22.585.256.898	19.396.218.333	0,16
19	TRIO	494.469.692.213	966.725.371.267	- 0,49	475.954.529.475	494.469.692.213	- 0,04	596.059.531.152	475.954.529.475	0,25	754.649.493.117	596.059.531.152	0,27

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Lampiran 4 : Data Variabel Likuiditas

No. Urut	Kode	2020			2021			2022			2023		
		Current Asset (Aset Lancar)	Current Liabilities (Kewajiban Lancar)	CR (Likuiditas)	Current Asset (Aset Lancar)	Current Liabilities (Kewajiban Lancar)	CR (Likuiditas)	Current Asset (Aset Lancar)	Current Liabilities (Kewajiban Lancar)	CR (Likuiditas)	Current Asset (Aset Lancar)	Current Liabilities (Kewajiban Lancar)	CR (Likuiditas)
1	ABBA	51.154.210.366	129.435.398.780	0,40	52.749.343.689	145.859.034.017	0,36	185.904.486.754	172.705.554.621	1,08	125.961.808.262	228.553.719.241	0,55
2	BLIZ	146.575.069.000	881.261.706.000	0,17	238.469.191.000	1.052.231.311.000	0,23	354.658.771.000	714.255.992.000	0,50	278.241.232.000	981.955.648.000	0,28
3	BUVA	139.810.879.427	1.708.105.000.875	0,08	71.484.203.515	1.795.150.522.257	0,04	95.867.246.176	2.056.298.714.679	0,05	236.228.486.616	277.860.029.717	0,85
4	CLAY	4.054.858.759	72.703.340.959	0,06	5.266.098.551	146.941.822.151	0,04	24.263.985.523	218.483.670.249	0,11	28.993.959.315	180.657.232.830	0,16
5	DFAM	101.169.820.536	73.267.215.230	1,38	91.584.386.833	52.471.847.964	1,75	88.848.276.228	70.031.263.103	1,27	84.393.745.628	61.630.639.020	1,37
6	ESTI	26.751.546	22.926.913	1,17	25.239.241	21.083.824	1,20	23.777.819	21.066.325	1,13	21.816.070	20.342.665	1,07
7	FAST	1.563.156.689.000	1.480.239.065.000	1,06	1.178.139.902.000	1.360.687.820.000	0,87	1.272.159.970.000	1.606.887.945.000	0,79	947.542.386.000	1.971.043.945.000	0,48
8	FIT	1.992.531.900	7.743.121.716	0,26	10.697.516.860	5.479.437.394	1,95	4.923.707.515	5.056.494.356	0,97	4.646.533.265	13.559.531.054	0,34
9	GEOB	8.968.497.949	408.738.803.147	0,02	11.589.646.670	539.657.250.516	0,02	7.356.823.253	683.849.720.993	0,01	7.746.417.196	888.659.463.958	0,01
10	HDTX	20.737.818.000	245.260.776.000	0,08	15.081.244.000	256.839.206.000	0,06	12.031.229.000	233.520.736.000	0,05	8.890.587.000	228.564.538.000	0,04
11	INOV	370.080.708.000	376.965.310.000	0,98	360.299.384.000	426.642.689.000	0,84	437.007.874.000	593.907.969.000	0,74	449.540.813.000	674.130.934.000	0,67
12	LMPI	458.427.633.362	407.671.137.398	1,12	479.910.051.703	409.140.402.432	1,17	485.010.883.834	421.462.748.244	1,15	475.963.749.711	472.218.501.987	1,01
13	MSKY	1.100.846.000.000	886.784.000.000	1,24	866.987.000.000	1.071.106.000.000	0,81	799.391.000.000	880.399.000.000	0,91	700.402.000.000	670.633.000.000	1,04
14	MYTX	680.147.000.000	1.787.544.000.000	0,38	633.215.000.000	1.791.885.000.000	0,35	723.233.000.000	1.947.127.000.000	0,37	725.704.000.000	2.180.768.000.000	0,33
15	PLAN	131.061.741	24.088.431.618	0,01	164.558.923	25.120.948.278	0,01	2.046.938.131	25.172.974.221	0,08	2.239.628.760	25.260.341.077	0,09
16	POLY	121.426.420	1.116.475.431	0,11	125.154.083	1.118.727.911	0,11	117.503.119	1.096.557.261	0,11	104.341.957	1.099.857.171	0,09
17	PTSP	101.034.734.000	150.349.872.000	0,67	72.020.215.000	129.805.892.000	0,55	81.832.774.000	108.090.199.000	0,76	95.419.586.000	122.989.795.000	0,78
18	SOTS	26.826.460.414	54.277.395.049	0,49	24.132.418.490	14.330.995.208	1,68	19.743.952.135	13.695.493.409	1,44	19.695.114.565	13.631.471.841	1,44
19	TRIO	70.185.025.171	972.203.816.034	0,07	65.215.388.640	1.298.284.823.744	0,05	61.825.583.702	1.672.916.968.796	0,04	66.908.766.188	1.876.567.138.161	0,04

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Lampiran 6 : Perhitungan Variabel *Financial Distress* (X2 RETA)

No	Kode	2020			2021			2022			2023		
		Retained Earning (Laba ditahan)	Total Asset (Total Asset)	X2 RETA	Retained Earning (Laba ditahan)	Total Asset (Total Asset)	X2 RETA	Retained Earning (Laba ditahan)	Total Asset (Total Asset)	X2 RETA	Retained Earning (Laba ditahan)	Total Asset (Total Asset)	X2 RETA
1	ABBA	242.142.193.688	221.650.737.019	- 1,09	263.519.274.075	524.632.899.688	- 0,50	287.343.531.749	388.884.533.390	- 0,74	346.637.469.339	271.136.485.860	- 1,28
2	BETZ	923.885.098.000	2.433.294.213.000	- 0,38	1.188.461.971.000	2.403.109.641.000	- 0,49	1.247.285.992.000	2.281.446.253.000	- 0,55	1.262.185.500.000	2.139.420.387.000	- 0,59
3	BEVA	852.680.075.050	2.277.220.195.897	- 0,37	1.199.300.740.082	1.862.859.398.129	- 0,64	1.374.960.252.298	1.843.780.969.151	- 0,75	1.339.567.537.759	1.708.249.420.512	- 0,78
4	CLAY	320.247.873.481	621.305.510.843	- 0,52	395.181.695.115	604.675.696.445	- 0,65	436.114.438.201	598.120.793.350	- 0,73	429.425.588.499	567.734.128.176	- 0,76
5	DFAM	8704.841.923	308.397.099.735	- 0,03	22.021.469.664	271.988.568.417	- 0,08	38.723.863.139	261.109.937.590	- 0,15	53.444.814.570	247.818.622.736	- 0,22
6	ESIT	69.116.382	54.473.395	- 1,27	67.503.840	51.213.443	- 1,32	67.566.666	48.194.418	- 1,40	66.263.238	48.714.670	- 1,36
7	FASP	1.049.498.399.000	3.726.999.660.000	0,28	722.003.550.000	3.556.990.445.000	0,20	863.836.942.000	3.822.405.039.000	0,23	514.543.853.000	3.910.544.291.000	0,13
8	FHTT	19.599.908.175	61.585.045.937	- 0,32	24.998.067.474	66.565.654.172	- 0,38	30.844.517.928	61.936.867.777	- 0,50	38.039.488.659	57.808.315.853	- 0,66
9	GEOB	1.029.313.852.594	10.616.363.611	- 96,96	1.087.865.272.774	13.423.884.866	- 81,04	1.157.008.829.992	9.153.314.484	- 126,40	1.238.964.109.169	8.637.018.351	- 143,45
10	HBTX	1.901.974.034.000	384.116.199.000	- 4,95	1.942.821.153.000	347.377.425.000	- 5,59	1.999.332.724.000	12.031.229.000	- 166,18	2.014.026.780.000	8.890.587.000	- 226,53
11	INOY	50.076.378.000	796.514.753.000	0,06	76.919.299.000	890.731.798.000	0,09	35.356.763.000	999.571.977.000	0,04	7.009.628.000	998.126.714.000	0,01
12	LMPI	254.831.126.239	698.252.022.979	- 0,36	269.193.429.007	704.070.618.412	- 0,38	293.804.542.417	694.287.670.534	- 0,42	321.735.691.155	667.969.779.701	- 0,48
13	MSKY	2.037.029.000.000	4.594.126.000.000	- 0,44	2.219.404.000.000	3.887.178.000.000	- 0,57	2.464.097.000.000	3.396.089.000.000	- 0,73	2.743.150.000.000	3.033.489.000.000	- 0,90
14	MYTX	2.915.150.000.000	3.884.567.000.000	- 0,75	3.047.523.000.000	3.744.934.000.000	- 0,81	3.062.511.000.000	3.959.904.000.000	- 0,77	3.397.074.000.000	3.728.500.000.000	- 0,91
15	PLAN	14.042.173.934	88.347.975.682	- 0,16	15.036.919.190	88.471.598.068	- 0,17	17.212.532.313	88.227.384.979	- 0,20	18.541.402.278	87.013.146.316	- 0,21
16	POLY	2.222.885.575	231.030.116	- 9,62	2.220.973.187	238.206.780	- 9,32	2.204.450.696	228.076.478	- 9,67	2.215.185.915	211.215.567	- 10,49
17	PTSP	15.274.921.000	380.488.760.000	0,04	2.328.138.000	323.191.361.000	- 0,01	6.390.818.000	291.721.506.000	0,02	22.446.366.000	328.934.946.000	0,07
18	SOTS	45.335.731.568	417.897.918.156	- 0,11	68.353.827.276	412.039.954.644	- 0,17	84.788.919.346	403.919.638.467	- 0,21	98.403.115.285	434.150.341.680	- 0,23
19	TRIO	8.147.236.091.000	111.295.495.695	- 73,20	8.292.501.245.362	97.103.946.855	- 85,40	7.878.696.475.392	86.257.215.187	- 91,34	7.991.037.877.473	104.761.105.422	- 76,28

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Lampiran 7 : Perhitungan Variabel *Financial Distress* (X3 EBITTA)

No. Urut	Kode	2020			2021			2022			2023		
		EBIT	Total Asset (Total Asset)	X3 EBITTA	EBIT	Total Asset (Total Asset)	X3 EBITTA	EBIT	Total Asset (Total Asset)	X3 EBITTA	EBIT	Total Asset (Total Asset)	X3 EBITTA
1	ABBA	42.435.787.157	221.650.737.019	- 0,19	- 29.266.121.848	524.632.899.688	- 0,06	- 23.263.855.451	388.884.533.390	- 0,06	- 41.804.099.764	271.136.485.860	- 0,15
2	BETZ	413.701.938.000	2.433.294.213.000	- 0,17	- 230.613.274.000	2.403.109.641.000	- 0,10	75.140.802.000	2.281.446.253.000	0,03	118.473.356.000	2.139.420.387.000	0,06
3	BUVA	1.066.008.346.706	2.277.220.195.897	- 0,47	- 188.871.540.394	1.862.859.398.129	- 0,10	- 6.155.380.725	1.843.780.969.151	- 0,00	58.219.542.177	1.708.249.420.512	0,03
4	CLAY	61.898.342.912	621.305.510.843	- 0,10	- 44.455.336.438	604.675.696.445	- 0,07	- 15.154.245.760	598.120.793.350	- 0,03	156.637.582.836	567.734.128.176	0,28
5	DEAM	971.920.738	308.397.099.735	0,00	16.791.303	271.988.568.417	0,00	- 17.822.814.434	261.109.937.590	- 0,07	- 14.390.750.549	247.818.622.736	- 0,06
6	ESTI	619.928	54.473.395	0,01	2.487.903	51.213.443	0,05	1.440.278	48.194.418	0,03	2.601.784	48.714.670	0,05
7	FAST	460.746.921.384	3.726.999.660.000	- 0,12	- 384.552.964.099	3.556.990.445.000	- 0,11	- 34.255.688.000	3.822.405.039.000	- 0,01	- 295.873.952.000	3.910.544.291.000	- 0,08
8	FIT	6.231.184.017	61.585.045.937	- 0,10	- 3.037.101.194	66.565.654.172	- 0,05	- 2.680.478.005	61.936.867.777	- 0,04	- 4.023.056.719	57.808.315.853	- 0,07
9	GLOB	7.681.271.183	10.616.363.611	- 0,72	- 25.181.347.055	13.423.884.866	- 1,88	- 18.079.945.918	9.153.314.484	- 1,98	- 41.711.958.398	8.637.018.351	- 4,83
10	HDTX	49.750.502.000	384.116.199.000	- 0,13	- 44.530.153.000	347.377.425.000	- 0,13	- 76.368.659.000	12.031.229.000	- 6,35	- 16.821.569.000	8.890.587.000	- 1,89
11	INOV	8.690.815.000	796.514.753.000	0,01	52.870.851.000	890.731.798.000	0,06	- 19.391.917.000	999.571.977.000	- 0,02	14.980.635.000	998.126.714.000	0,02
12	LMPJ	25.226.754.172	698.252.022.979	- 0,04	12.680.847.918	704.070.618.412	0,02	- 3.399.524.902	694.287.670.534	- 0,00	- 7.961.670.926	667.969.779.701	- 0,01
13	MSKY	154.962.000.000	4.594.126.000.000	- 0,03	- 186.023.000.000	3.887.178.000.000	- 0,05	- 282.385.000.000	3.396.089.000.000	- 0,08	- 291.877.000.000	3.033.489.000.000	- 0,10
14	MYTX	61.943.000.000	3.884.567.000.000	- 0,02	- 17.597.000.000	3.744.934.000.000	- 0,00	165.996.000.000	3.959.904.000.000	0,04	- 207.961.000.000	3.728.500.000.000	- 0,06
15	PEAN	399.939.185	88.347.975.682	0,00	203.163.964	88.471.598.068	0,00	109.749.405	88.227.384.979	0,00	857.174.391	87.013.146.316	0,01
16	POLY	15.763.639	231.030.116	- 0,07	8.954.476	238.206.780	0,04	17.235.661	228.076.478	0,08	- 17.790.087	211.215.567	- 0,08
17	PTSP	40.149.197.000	380.488.760.000	- 0,11	- 4.912.623.000	323.191.361.000	- 0,02	15.268.776.000	291.721.506.000	0,05	21.203.698.000	328.934.946.000	0,06
18	SOTS	17.090.528.919	417.897.918.156	- 0,04	- 14.221.319.969	412.039.954.644	- 0,03	- 8.830.088.916	403.919.638.467	- 0,02	- 6.052.787.330	434.150.341.680	- 0,01
19	TRIO	185.788.489.585	111.295.495.695	- 1,67	- 57.736.469.680	97.103.946.855	- 0,59	508.302.782.369	86.257.215.187	5,89	- 55.051.779.257	104.761.105.422	- 0,53

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Lampiran 8 : Perhitungan Variabel *Financial Distress* (X4 BVETL)

No	Kode	2020			2021			2022			2023		
		Book Value of Equity (BVE)	Total Liabilites (Total Kewajiban)	X4 BVETL	Book Value of Equity (BVE)	Total Liabilites (Total Kewajiban)	X4 BVETL	Book Value of Equity (BVE)	Total Liabilites (Total Kewajiban)	X4 BVETL	Book Value of Equity (BVE)	Total Liabilites (Total Kewajiban)	X4 BVETL
1	ABBA	103.709.218.158	325.359.955.177	0,32	164.870.444.990	359.762.454.698	0,46	29.418.342.100	359.466.191.290	0,08	105.792.095.747	376.928.581.607	0,28
2	BETZ	796.355.770.000	1.636.938.443.000	0,49	531.779.712.000	1.871.329.929.000	0,28	472.960.212.000	1.808.486.041.000	0,26	458.073.198.000	1.681.347.189.000	0,27
3	BVVA	461.687.352.698	1.815.532.843.199	0,25	36.391.210.927	1.826.468.187.202	0,02	231.432.734.020	2.075.213.703.171	0,11	956.258.426.861	751.990.993.651	1,27
4	CLAY	114.757.371.008	506.548.139.835	0,23	39.928.279.706	564.747.416.739	0,07	1.001.131.762	599.121.925.112	0,00	5.973.067.135	561.761.061.041	0,01
5	DEAM	81.870.084.161	226.527.015.574	0,36	69.938.658.192	202.049.910.225	0,35	53.036.920.263	208.073.017.327	0,25	38.211.348.943	209.607.273.793	0,18
6	ESTI	12.962.074	41.511.321	0,31	14.574.616	36.638.827	0,40	14.511.721	33.682.697	0,43	15.815.202	32.899.468	0,48
7	FAST	246.684.201.000	2.480.315.459.000	0,50	919.189.352.000	2.637.801.093.000	0,35	1.061.022.744.000	2.761.382.295.000	0,38	723.877.476.000	3.186.666.815.000	0,23
8	FHTT	29.191.550.256	32.393.495.681	0,90	38.089.147.919	28.476.506.253	1,34	35.352.846.497	26.584.021.280	1,33	28.157.601.907	29.650.713.946	0,95
9	GLOB	795.562.867.745	806.179.231.356	0,99	854.114.287.494	867.538.172.360	0,98	923.257.839.361	932.411.153.845	0,99	1.005.213.243.070	1.013.850.261.421	0,99
10	HDIX	20.985.638.000	363.130.561.000	0,06	19.432.302.000	366.809.727.000	0,05	331.444.789.000	343.476.018.000	0,96	323.078.328.000	331.968.915.000	0,97
11	INOV	307.878.554.000	488.636.199.000	0,63	334.721.475.000	556.010.323.000	0,60	293.158.939.000	706.413.038.000	0,41	264.811.804.000	733.314.910.000	0,36
12	LMPI	246.494.550.828	451.757.472.151	0,55	228.005.098.486	476.065.519.926	0,48	205.963.386.652	488.324.283.882	0,42	177.011.727.549	490.958.052.152	0,36
13	MSKY	2657.609.000.000	1.936.517.000.000	1,37	2.478.963.000.000	1.408.215.000.000	1,76	2.233.891.000.000	1.162.198.000.000	1,92	1.956.211.000.000	1.077.278.000.000	1,82
14	MYTX	336.694.000.000	3.850.873.000.000	0,01	128.456.000.000	3.873.390.000.000	0,03	142.992.000.000	4.102.896.000.000	0,03	493.547.000.000	4.222.047.000.000	0,12
15	PEAN	64.156.091.860	24.191.883.822	2,65	63.151.410.375	25.320.187.693	2,49	60.968.457.239	27.258.927.740	2,24	59.950.349.035	27.062.797.281	2,22
16	POLY	962.873.091	1.193.903.207	0,81	960.960.703	1.199.167.483	0,80	944.438.212	1.172.514.690	0,81	955.173.431	1.166.388.998	0,82
17	PSPE	145.509.852.000	234.978.908.000	0,62	127.878.110.000	195.313.251.000	0,65	135.076.101.000	156.645.405.000	0,86	150.851.606.000	178.083.340.000	0,85
18	SOTS	280.747.560.264	137.150.357.892	2,05	211.825.965.276	200.213.989.368	1,06	195.538.087.614	208.381.550.853	0,94	211.532.029.609	222.618.312.071	0,95
19	TRIO	3.972.774.885.814	4.084.070.381.509	0,97	4.124.096.233.911	4.221.200.180.766	0,98	3.717.457.168.573	3.803.714.383.760	0,98	3.838.257.952.907	3.943.019.058.329	0,97

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Lampiran 10 : Hasil Pengolahan Data SPSS 27

10.1 Hasil Uji Deskriptif Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FD	64	-66.54	1.09	-5.6148	14.78488
DAR	64	.27	5.52	.9797	1.13133
SG	64	-.89	5.51	.1493	2.90111
CR	64	.01	1.95	.6804	.50616
Valid N (listwise)	64				

10.2 Hasil Uji Pooling

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	6.209	1.542		4.027	.000
	DAR	-12.775	.568	-.977	-22.510	.000
	SG	2.100	2.142	.128	.980	.332
	CR	.858	1.551	.029	.553	.583
	D1	-.539	2.610	-.016	-.207	.837
	D2	-.518	1.955	-.015	-.265	.792
	D3	-1.284	2.542	-.038	-.505	.616
	D1_DAR	.181	.797	.009	.227	.822
	D1_SG	-.881	3.459	-.013	-.255	.800
	D1_CR	1.472	2.237	.035	.658	.514
	D2_DAR	.308	.820	.014	.376	.709
	D2_SG	-4.276	3.008	-.046	-1.422	.162
	D2_CR	.664	1.852	.020	.358	.722
	D3_DAR	.274	.840	.013	.326	.746
	D3_SG	-1.734	2.197	-.097	-.789	.434
	D3_CR	1.456	2.384	.038	.611	.544

a. Dependent Variable: FD

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 - a. Penulisan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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10.3 Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		64
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.60436547
Most Extreme Differences	Absolute	.132
	Positive	.101
	Negative	-.132
Test Statistic		.097
Asymp. Sig. (2-tailed) ^c		.200 ^d

- a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.

10.4 Hasil Uji Multikolinearitas

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients		Sig.	Tolerance	VIF
		B	Std. Error	Beta	t			
1	(Constant)	5.691	.612		9.303	.000		
	DAR	-12.673	.259	-.970	-48.891	.000	.883	1.133
	SG	.263	.309	.016	.851	.398	.982	1.019
	CR	1.573	.583	.054	2.696	.009	.870	1.149

- a. Dependent Variable: FD

10.5 Hasil Uji Autokorelasi

Model	Model Summary ^b				
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.990 ^a	.979	.978	2.18690	1.954

- a. Predictors: (Constant), CR, SG, DAR
 b. Dependent Variable: FD

1. Ditarang menutupi sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber: penulisan kritik dan tinjauan suatu masalah.
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10.6 Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.960	.289		6.790	.000
	DAR	-.104	.122	-.114	-.853	.397
	SG	-.224	.146	-.195	-1.535	.130
	CR	.040	.275	.019	.144	.886

a. Dependent Variable: ABS_RES

10.7 Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.990 ^a	.979	.978	2.18690	1.954

a. Predictors: (Constant), CR, SG, DAR

b. Dependent Variable: FD

10.8 Hasil Uji F (Signifikansi Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13484.396	3	4494.799	939.836	.000 ^b
	Residual	286.952	60	4.783		
	Total	13771.348	63			

a. Dependent Variable: FD

b. Predictors: (Constant), CR, SG, DAR

10.9 Hasil Uji T (Signifikansi Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.691	.612		9.303	.000		
	DAR	-12.673	.259	-.970	-48.891	.000	.883	1.133
	SG	.263	.309	.016	.851	.398	.982	1.019
	CR	1.573	.583	.054	2.696	.009	.870	1.149

a. Dependent Variable: FD

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber: penulisan kritik dan tinjauan suatu masalah.
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