

## DAFTAR LAMPIRAN

### Lampiran 01. Data Laba (Rugi) Sub Sektor Restoran, Hotel dan Pariwisata Tahun 2018-2020

Kode Perusahaan	Tahun 2018 (Rp.)	Tahun 2019 (Rp.)	Tahun 2020 (Rp.)
ARTA	7.498.492.703	628.762.882	(11.209.268.817)
BAYU	39.648.863.027	47.449.047.778	1.245.008.804
CLAY	(19.000.350.879)	(15.157.361.181)	(82.910.558.681)
DFAM	1.305.615.024	6.855.054.631	(14.365.570.923)
FAST	212.011.156	241.547.936	(377.184.702)
HOTL	(11.154.831.904)	(8.113.249.518)	(47.950.002.449)
ICON	30.836.082.689	36.305.549.142	5.702.852.677
IKAI	71.284.346	(71.717.112)	(75.056.042)
JSPT	466.896.329	143.508.701	(235.772.754)
KPIG	665.478.680.370	274.135.043.977	258.812.539.573
MAPB	110.688	165.726	(164.799)
MINA	1.967.125.872	1.077.766.466	(9.803.325.216)
NASA	257.706.783	(548.729.615)	(6.527.051.485)
NATO	3.059.195.807	3.314.160.508	907.190.475
PJAA	222.347.065.822	233.034.221.183	(393.866.133.851)
PNSE	(10.060.854.778)	(13.701.012.102)	(50.604.881.105)
PSKT	(20.166.643.731)	(14.268.410.688)	(29.021.708.130)
PTSP	19.726.369	28.655.047	(49.009.582)
PUDP	5.726.799.950	4.343.694.646	(23.445.488.581)
PZZA	173.095.760.565	200.020.704.732	(93.519.909.374)
SHID	1.716.844.066	(12.677.181.973)	(51.974.552.412)
SOTS	(26.021.034.590)	(30.634.545.399)	(27.637.468.216)

Sumber: *Indonesian Stock Exchange (IDX) 2018-2020 (data diolah)*

### Lampiran 02. Sampel Perusahaan

<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
ARTA	PT. Arthavest Tbk
BAYU	Bayu Buana Tbk
CLAY	PT. Citra Putra Realty Tbk
DFAM	PT. Dafam Property Indonesia Tbk
FAST	KFC Indonesia
HOTL	PT. Saraswati Griya Lestari Tbk
ICON	PT. Island Concepts Indonesia Tbk
IKAI	PT. Intikeramik Alamasri Industri Tbk
JSPT	PT. Jakarta Setiabudi Internasional Tbk
KPIG	PT. MNC Land Tbk
MAPB	MAP Boga Adiperkasa
MINA	PT. Sanurhasta Mitra Tbk
NASA	PT. Andalan Perkasa Abadi Tbk
NATO	PT. Surya Permata Andalan Tbk
PJAA	PT. Pembangunan Jaya Ancol Tbk
PNSE	PT. Pudjiadi & Sons Tbk
PSKT	PT. Red Planet Indonesia Tbk
PTSP	PT. Pioneerindo Gourmet International Tbk
PUDP	Pudjiadi Prestige
PZZA	PT. Sarimelati Kencana Tbk
SHID	PT. Hotel Sahid Jaya International Tbk
SOTS	PT. Satria Mega Kencana Tbk

Sumber : lembar saham (data diolah)



**Lampiran 03. Data Komponen Altman Z-Score**

<b>Nama</b>	<b>Tahun</b>	<b>NWC</b>	<b>TA</b>	<b>RE</b>	<b>EBIT</b>	<b>TE</b>	<b>TDR</b>
ARTA	2018	Rp63.734.351.963	Rp431.672.804.838	Rp103.321.899.658	Rp10.437.768.583	Rp367.760.525.336	Rp63.912.279.502
	2019	Rp73.143.981.404	Rp439.070.378.556	Rp106.645.893.405	Rp3.295.191.641	Rp372.762.117.283	Rp66.308.261.273
	2020	Rp83.427.476.001	Rp394.280.340.197	Rp97.451.463.139	-Rp7.516.492.010	Rp342.691.195.224	Rp51.589.144.973
BAYU	2018	Rp267.558.487.256	Rp800.918.912.470	Rp131.650.089.715	Rp50.997.511.760	Rp447.857.509.517	Rp353.061.402.953
	2019	Rp310.365.223.930	Rp815.195.083.632	Rp175.887.797.990	Rp59.314.921.524	Rp437.820.725.995	Rp377.374.357.637
	2020	Rp283.382.991.991	Rp692.609.391.235	Rp217.884.017.770	Rp2.871.841.196	Rp398.130.555.576	Rp294.478.835.659
CLAY	2018	-Rp18.354.432.895	Rp608.492.004.702	-Rp221.794.476.869	-Rp24.326.156.007	Rp120.046.592.459	Rp488.445.412.243
	2019	-Rp28.575.832.537	Rp668.861.591.668	-Rp236.875.828.750	-Rp19.396.054.797	Rp193.671.578.761	Rp475.190.012.907
	2020	-Rp68.648.482.200	Rp621.305.510.843	-Rp320.247.873.481	-Rp102.596.128.316	Rp114.757.371.008	Rp506.548.139.835
DFAM	2018	Rp18.769.310.984	Rp335.598.556.390	-Rp3.758.773.655	Rp4.206.677.104	Rp74.834.510.674	Rp260.764.045.716
	2019	Rp41.138.609.836	Rp333.490.061.853	Rp2.286.829.410	Rp10.658.359.359	Rp94.246.304.804	Rp239.243.757.049
	2020	Rp27.902.605.306	Rp308.397.099.735	-Rp8.704.841.923	-Rp16.689.743.071	Rp81.870.084.161	Rp226.527.015.574
FAST	2018	Rp646.580.178	Rp2.989.693.223	Rp1.325.169.990	Rp279.090.590	Rp1.540.493.643	Rp1.449.199.580
	2019	Rp555.567.342	Rp3.404.685.424	Rp1.443.188.897	Rp309.651.197	Rp1.659.572.605	Rp1.745.112.819
	2020	Rp82.917.624	Rp3.726.999.660	Rp1.033.573.018	-Rp460.789.090	Rp1.246.684.201	Rp2.480.315.459
HOTL	2018	Rp976.080.560.600	Rp1.205.126.235.213	-Rp13.516.672.325	-Rp11.735.188.628	Rp379.364.377.534	Rp825.761.857.679
	2019	Rp1.166.688.832.211	Rp1.354.274.340.464	-Rp21.406.907.777	-Rp6.856.848.700	Rp371.620.991.718	Rp982.653.348.746
	2020	Rp407.329.630.654	Rp1.330.041.896.772	-Rp64.934.057.832	-Rp48.450.577.265	Rp328.378.328.094	Rp1.001.663.568.678
ICON	2018	Rp167.637.642.497	Rp395.969.370.635	Rp27.580.133.075	Rp35.426.069.491	Rp204.837.072.237	Rp191.132.298.398
	2019	Rp203.360.257.040	Rp369.071.617.773	Rp52.353.743.065	Rp41.729.110.241	Rp239.118.083.215	Rp129.953.534.558
	2020	Rp117.896.702.527	Rp370.846.674.317	Rp54.381.343.445	Rp8.096.796.384	Rp245.133.698.765	Rp125.712.975.552

<b>Nama</b>	<b>Thn</b>	<b>NWC</b>	<b>TA</b>	<b>RE</b>	<b>EBIT</b>	<b>TE</b>	<b>TDR</b>
IKAI	2018	-Rp104.423.612	Rp1.337.016.109	-Rp440.373.887	Rp70.055.565	Rp794.131.768	Rp542.884.341
	2019	-Rp31.014.656	Rp1.357.533.090	-Rp507.948.883	-Rp71.926.221	Rp916.549.349	Rp440.983.741
	2020	-Rp82.643.097	Rp1.285.201.213	-Rp578.894.126	-Rp76.283.446	Rp841.238.780	Rp443.962.433
JSPT	2018	Rp698.499.375	Rp5.048.597.273	Rp1.508.224.655	Rp523.521.675	Rp3.236.813.754	Rp1.811.783.519
	2019	Rp619.658.172	Rp5.591.218.715	Rp1.577.858.961	Rp162.378.220	Rp3.304.149.848	Rp2.287.068.867
	2020	Rp537.223.996	Rp5.751.634.560	Rp1.412.039.860	-Rp239.969.693	Rp3.016.577.600	Rp2.735.056.960
KPIG	2018	Rp3.055.352.381.401	Rp17.521.363.545.763	Rp4.810.350.085.680	Rp696.180.093.193	Rp12.939.364.273.965	Rp4.581.999.271.798
	2019	Rp2.888.068.718.164	Rp28.574.866.571.647	Rp5.064.425.390.091	Rp284.351.496.969	Rp23.081.093.801.439	Rp5.493.772.770.208
	2020	Rp1.966.453.803.414	Rp29.427.611.990.774	Rp5.371.677.749.110	Rp259.797.684.137	Rp23.279.260.210.587	Rp6.148.351.780.187
MAPB	2018	Rp26.163	Rp1.740.984	Rp279.792	Rp160.198	Rp1.081.364	Rp65.962
	2019	-Rp17.341	Rp2.067.287	Rp445.517	Rp230.894	Rp1.235.695	Rp831.592
	2020	-Rp450.904	Rp2.441.888	Rp225.556	-Rp204.787	Rp1.020.083	Rp1.421.805
MINA	2018	Rp31.239.507.139	Rp125.589.779.464	-Rp735.687.905	Rp1.815.341.369	Rp123.096.903.273	Rp2.492.876.191
	2019	Rp71.059.389.744	Rp167.494.528.514	Rp208.122.940	Rp296.215.614	Rp162.061.927.240	Rp5.432.601.274
	2020	Rp24.036.814.082	Rp115.906.164.889	-Rp9.895.083.219	-Rp10.698.179.544	Rp110.956.830.625	Rp4.949.334.264
NASA	2018	Rp187.793.964.738	Rp1.168.208.737.518	-Rp14.100.217.182	Rp257.706.783	Rp1.083.905.720.691	Rp84.303.016.827
	2019	Rp171.899.803.268	Rp1.143.270.654.349	-Rp14.492.544.286	-Rp548.729.615	Rp1.083.358.427.476	Rp59.912.226.873
	2020	Rp127.961.483.549	Rp1.135.507.968.087	-Rp21.019.133.077	-Rp6.527.051.485	Rp1.076.831.375.991	Rp58.676.592.096
NATO	2018	-Rp1.824.254.382	Rp625.087.426.131	Rp3.252.737.685	Rp5.169.231.019	Rp603.256.108.699	Rp21.831.317.432
	2019	Rp150.054.506.886	Rp811.463.616.498	Rp6.050.190.213	Rp4.711.370.346	Rp806.676.811.207	Rp4.786.805.291
	2020	Rp147.820.558.114	Rp808.770.530.038	Rp6.450.893.315	Rp485.109.828	Rp807.595.396.114	Rp1.175.133.924
PJAA	2018	-Rp241.628.631.485	Rp4.361.394.289.871	Rp1.513.528.114.289	Rp358.180.178.849	Rp2.125.630.641.747	Rp2.235.763.648.124
	2019	Rp16.695.250.749	Rp4.095.914.945.148	Rp1.647.394.223.492	Rp371.730.324.457	Rp2.150.682.077.460	Rp1.945.232.867.688
	2020	-	Rp4.042.618.820.057	Rp1.257.325.723.406	-Rp367.462.697.115	Rp1.761.785.544.559	Rp2.280.833.275.498

<b>Nama</b>	<b>Tahun</b>	<b>NWC</b>	<b>TA</b>	<b>RE</b>	<b>EBIT</b>	<b>TE</b>	<b>TDR</b>
PNSE	2018	Rp1.055.185.909	Rp457.477.659.067	Rp106.954.481.952	-Rp7.361.578.252	Rp282.447.949.307	Rp175.029.709.760
	2019	Rp14.520.948.856	Rp460.489.681.549	Rp85.966.286.260	-Rp11.595.481.867	Rp263.240.345.291	Rp197.249.336.258
	2020	-Rp11.594.198.826	Rp403.840.911.977	Rp45.612.499.270	-Rp50.357.557.624	Rp214.887.218.760	Rp188.953.693.217
PSKT	2018	Rp14.670.586.838	Rp470.089.120.703	-Rp247.046.053.456	-Rp20.926.861.723	Rp412.715.148.339	Rp57.373.972.364
	2019	Rp34.497.834.108	Rp464.540.146.023	-Rp261.315.212.198	-Rp11.691.499.873	Rp398.343.676.501	Rp66.196.469.522
	2020	-Rp18.895.036.158	Rp436.430.544.368	-Rp290.335.980.144	-Rp22.963.173.322	Rp369.160.960.416	Rp67.269.583.952
PTSP	2018	Rp6.578.372	Rp308.082.711	Rp31.628.368	Rp28.405.767	Rp164.552.789	Rp143.529.922
	2019	Rp360.552	Rp352.511.272	Rp54.371.481	Rp39.158.761	Rp190.417.588	Rp162.093.684
	2020	-Rp49.315.138	Rp380.488.760	Rp7.533.546	-Rp51.413.297	Rp145.509.852	Rp234.978.908
PUDP	2018	Rp114.360.115.401	Rp489.530.579.233	Rp202.261.231.711	Rp7.078.797.960	Rp338.175.836.344	Rp151.354.742.889
	2019	Rp196.383.983.029	Rp539.915.871.769	Rp205.660.455.436	Rp5.014.715.656	Rp341.089.560.078	Rp198.826.311.691
	2020	Rp206.774.988.843	Rp521.632.597.211	Rp181.488.644.716	-Rp19.197.564.905	Rp317.352.279.296	Rp204.280.317.915
PZZA	2018	Rp329.381.028.932	Rp2.030.186.958.976	Rp346.942.288.268	Rp232.137.383.955	Rp1.212.575.299.046	Rp817.611.659.930
	2019	Rp148.514.046.846	Rp2.109.171.909.038	Rp459.915.112.718	Rp268.882.674.661	Rp1.339.875.434.340	Rp769.296.474.698
	2020	-Rp80.889.607.068	Rp2.231.266.338.455	Rp275.673.547.094	-Rp91.829.833.971	Rp1.150.367.810.119	Rp1.080.898.528.336
SHID	2018	Rp198.874.116.293	Rp1.503.098.900.111	Rp35.696.150.400	Rp2.144.847.568	Rp947.889.135.960	Rp555.209.764.151
	2019	Rp204.469.628.653	Rp1.475.456.182.789	Rp22.676.062.419	-Rp11.982.881.558	Rp935.030.656.418	Rp540.425.526.371
	2020	Rp145.904.056.794	Rp1.422.052.394.101	-Rp36.009.264.217	-Rp51.497.720.392	Rp875.305.536.145	Rp546.746.857.956
SOTS	2018	Rp69.984.557.963	Rp456.364.039.807	Rp12.533.999.577	-Rp26.312.448.090	Rp337.527.962.319	Rp118.836.077.488
	2019	Rp1.729.029.873	Rp432.375.996.854	-Rp17.896.662.032	-Rp30.740.989.426	Rp308.371.909.653	Rp124.004.087.201
	2020	-Rp27.450.934.635	Rp417.897.918.156	-Rp45.335.731.568	-Rp28.067.095.167	Rp280.747.560.264	Rp137.150.357.892

Sumber: Pengolahan data sekunder (2022)

**Lampiran 04. Rasio Altman Z-Score Modifikasi**

<b>Nama</b>	<b>Tahun</b>	<b>X<sub>1</sub></b>	<b>X<sub>2</sub></b>	<b>X<sub>3</sub></b>	<b>X<sub>4</sub></b>
ARTA	2018	0,147645048	0,239352349	0,024179815	5,754145028
	2019	0,166588285	0,242890203	0,007504928	5,621654227
	2020	0,211594309	0,247162877	-0,019063827	6,642699649
BAYU	2018	0,334064389	0,164373806	0,063673751	1,268497507
	2019	0,380725093	0,215761603	0,072761628	1,160176141
	2020	0,409152685	0,314584267	0,004146408	1,351983597
CLAY	2018	-0,030163803	-0,364498589	-0,039977774	0,245772791
	2019	-0,042723088	-0,354147751	-0,028998608	0,407566602
	2020	-0,110490702	-0,515443478	-0,165129918	0,226547809
DFAM	2018	0,055927866	-0,011200208	0,012534849	0,286981706
	2019	0,123357828	0,006857264	0,031960051	0,393934228
	2020	0,090476225	-0,028226082	-0,054117704	0,361414218
FAST	2018	0,216269741	0,443246143	0,093350912	1,062996198
	2019	0,16317729	0,423883184	0,090948548	0,950982989
	2020	0,022247822	0,277320395	-0,123635399	0,502631307
HOTL	2018	0,809940513	-0,01121598	-0,009737726	0,459411359
	2019	0,861486331	-0,015806921	-0,005063116	0,378181169
	2020	0,306253233	-0,048821062	-0,036427858	0,327832955
ICON	2018	0,423360126	0,069652188	0,089466691	1,071703077
	2019	0,551004865	0,141852531	0,113065075	1,840027545
	2020	0,317912255	0,146641044	0,021833272	1,949947471
IKAI	2018	-0,078101985	-0,329370667	0,052396949	1,46280102
	2019	-0,022846335	-0,374170535	-0,052983033	2,078419823
	2020	-0,064303625	-0,450430734	-0,059355255	1,89484226
JSPT	2018	0,138355139	0,298741328	0,103696462	1,786534495
	2019	0,110827031	0,282203048	0,029041651	1,444709381
	2020	0,093403708	0,24550236	-0,041721999	1,102930449
KPIG	2018	0,174378688	0,274541994	0,039733214	2,823955987
	2019	0,101070243	0,177233562	0,009951105	4,201319342
	2020	0,066823424	0,18253869	0,008828364	3,786260293
MAPB	2018	0,015027708	0,160709116	0,09201578	16,39374185
	2019	-0,008388289	0,215508055	0,111689378	1,485939018
	2020	-0,184653842	0,092369511	-0,083864207	0,717456332
MINA	2018	0,248742432	-0,005857864	0,014454531	49,37946927
	2019	0,424249021	0,001242566	0,001768509	29,8313679
	2020	0,20738167	-0,085371501	-0,09230035	22,41853645

## Lampiran 05. Hasil Altman Z-Score

Nama Perusahaan	Tahun	$6,56X_1$	$3,26X_2$	$6,72X_3$	$1,05X_4$	Hasil Perhitungan	Kondisi Perusahaan
ARTA	2018	0,968551515	0,780288658	0,162488357	6,041852	7,953180809	Sehat
	2019	1,09281915	0,791822062	0,050433116	5,902737	7,837811266	Sehat
	2020	1,388058667	0,805750979	-0,128108917	6,974835	9,04053536	Sehat
BAYU	2018	2,191462392	0,535858608	0,427887607	1,331922	4,487130988	Sehat
	2019	2,49755661	0,703382826	0,48895814	1,218185	4,908082524	Sehat
	2020	2,684041614	1,02554471	0,027863862	1,419583	5,157032963	Sehat
CLAY	2018	-0,197874548	-1,1882654	-0,268650641	0,258061	-1,396729159	Bangkrut
	2019	-0,280263457	-1,154521668	-0,194870646	0,427945	-1,201710839	Bangkrut
	2020	-0,724819005	-1,680345738	-1,109673049	0,237875	-3,276962593	Bangkrut
DFAM	2018	0,366886801	-0,036512678	0,084234185	0,301331	0,715939099	Bangkrut
	2019	0,809227352	0,022354681	0,214771543	0,413631	1,459984514	Grey
	2020	0,593524036	-0,092017027	-0,363670971	0,379485	0,517320967	Bangkrut
FAST	2018	1,418729501	1,444982426	0,627318129	1,116146	4,607176064	Sehat
	2019	1,070443022	1,38185918	0,611174243	0,998532	4,062008583	Sehat
	2020	0,145945712	0,904064488	-0,830829881	0,527763	0,746943191	Bangkrut
HOTL	2018	5,313209765	-0,036564095	-0,065437519	0,482382	5,693590079	Sehat
	2019	5,651350331	-0,051530562	-0,03402414	0,39709	5,962885857	Sehat
	2020	2,009021208	-0,159156662	-0,244795206	0,344225	1,949293943	Grey
ICON	2018	2,777242427	0,227066133	0,601216164	1,125288	4,730812954	Sehat
	2019	3,614591914	0,462439251	0,759797304	1,932029	6,768857392	Sehat
	2020	2,085504393	0,478049803	0,146719588	2,047445	4,757718629	Sehat

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>6,56X<sub>1</sub></b>	<b>3,26X<sub>2</sub></b>	<b>6,72X<sub>3</sub></b>	<b>1,05X<sub>4</sub></b>	<b>Hasil Perhitungan</b>	<b>Kondisi Perusahaan</b>
IKAI	2018	-0,512349022	-1,073748374	0,352107497	1,535941	0,301951172	Bangkrut
	2019	-0,149871958	-1,219795944	-0,356045982	2,182341	0,456626931	Bangkrut
	2020	-0,42183178	-1,468404193	-0,398867314	1,989584	-0,299518913	Bangkrut
JSPT	2018	0,907609712	0,973896729	0,696840225	1,875861	4,454207886	Sehat
	2019	0,727025323	0,919981936	0,195159895	1,516945	3,359112005	Sehat
	2020	0,612728324	0,800337694	-0,280371833	1,158077	2,290771156	<i>Grey Area</i>
KPIG	2018	1,143924193	0,8950069	0,267007198	2,965154	5,271092078	Sehat
	2019	0,663020794	0,577781412	0,066871426	4,411385	5,719058941	Sehat
	2020	0,438361661	0,595076129	0,059326606	3,975573	5,068337705	Sehat
MAPB	2018	0,098581764	0,523911718	0,618346042	17,21343	18,45426847	Sehat
	2019	-0,055027176	0,702556259	0,75055262	1,560236	2,958317673	Sehat
	2020	-1,211329204	0,301124606	-0,563567471	0,753329	-0,72044292	Bangkrut
MINA	2018	1,631750354	-0,019096637	0,097134448	51,84844	53,5582309	Sehat
	2019	2,783073578	0,004050765	0,01188438	31,32294	34,12194502	Sehat
	2020	1,360423755	-0,278311093	-0,620258352	23,53946	24,00131758	Sehat
NASA	2018	1,054544764	-0,039348027	0,001482432	13,50012	14,51680111	Sehat
	2019	0,986347988	-0,041325031	-0,003225365	18,98655	19,92834522	Sehat
	2020	0,739252698	-0,06034513	-0,03862746	19,26957	19,9098543	Sehat
NATO	2018	-0,019144697	0,016963906	0,055571799	29,01423	29,06762325	Sehat
	2019	1,213064324	0,024306227	0,039016428	176,947	178,2233486	Sehat
	2020	1,19898392	0,026002324	0,00403073	721,5987	722,8277629	Sehat



<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>6,56X<sub>1</sub></b>	<b>3,26X<sub>2</sub></b>	<b>6,72X<sub>3</sub></b>	<b>1,05X<sub>4</sub></b>	<b>Hasil Perhitungan</b>	<b>Kondisi Perusahaan</b>
PJAA	2018	-0,363435113	1,131312907	0,551881035	0,998277	2,318036163	<i>Grey Area</i>
	2019	0,026739045	1,311185715	0,609882726	1,160898	3,108705093	Sehat
	2020	-1,794248061	1,013917474	-0,61082913	0,811052	-0,580107528	Bangkrut
PNSE	2018	0,015130837	0,762160958	-0,108136002	1,6944	2,36355583	<i>Grey Area</i>
	2019	0,206861151	0,608591473	-0,169214734	1,401284	2,04752201	<i>Grey Area</i>
	2020	-0,1883364	0,368206249	-0,837960635	1,19411	0,536019665	Bangkrut
PSKT	2018	0,204725116	-1,713228618	-0,299152869	7,553092	5,745435874	Sehat
	2019	0,487160891	-1,83382986	-0,169128288	6,318477	4,802679594	Sehat
	2020	-0,284011828	-2,168719186	-0,353578653	5,762173	2,95586375	Sehat
PTSP	2018	0,140073168	0,334677915	0,6195958	1,203794	2,29814067	<i>Grey Area</i>
	2019	0,006709634	0,502823717	0,74649208	1,233475	2,489500187	<i>Grey Area</i>
	2020	-0,850241423	0,064546875	-0,908035645	0,650209	-1,043521432	Bangkrut
PUDP	2018	1,532493349	1,346946735	0,097173754	2,346042	5,322656131	Sehat
	2019	2,386073451	1,241773247	0,062415071	1,801291	5,49155273	Sehat
	2020	2,600381829	1,134233146	-0,247315132	1,631189	5,118489263	Sehat
PZZA	2018	1,064305696	0,557107242	0,768384019	1,557223	3,947020425	Sehat
	2019	0,46191216	0,710858733	0,856682931	1,828774	3,858227583	Sehat
	2020	-0,237818237	0,402773864	-0,276567829	1,117483	1,005871233	Bangkrut
SHID	2018	0,867949677	0,077419689	0,009589104	1,792626	2,747584712	Sehat
	2019	0,909088848	0,050102444	-0,054576319	1,816684	2,72129857	Sehat
	2020	0,673062836	-0,082549844	-0,243355788	1,680981	2,028137714	<i>Grey Area</i>

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>6,56X<sub>1</sub></b>	<b>3,26X<sub>2</sub></b>	<b>6,72X<sub>3</sub></b>	<b>1,05X<sub>4</sub></b>	<b>Hasil Perhitungan</b>	<b>Kondisi Perusahaan</b>
SOTS	2018	1,005992275	0,089535623	-0,387453078	2,982296	3,690370837	Sehat
	2019	0,026232804	-0,134936072	-0,47777733	2,611128	2,024647086	<i>Grey Area</i>
	2020	-0,430914159	-0,353661693	-0,451332423	2,149356	0,913447678	bangkrut

Sumber: Pengolahan data sekunder (2022)



**Lampiran 06. Data Komponen Zmijewski**

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>EAT</b>	<b>TA</b>	<b>Total Debt</b>	<b>Current Assets</b>	<b>Current Liabilities</b>
ARTA	2018	7.498.492.703	431.672.804.838	63.912.279.502	73.149.118.953	9.414.766.990
	2019	628.762.882	439.070.378.556	66.308.261.273	85.188.330.002	12.044.348.598
	2020	-11.209.268.817	394.280.340.197	51.589.144.973	93.732.057.163	10.304.581.162
BAYU	2018	39.648.863.027	800.918.912.470	353.061.402.953	589.070.577.504	321.512.090.248
	2019	47.449.047.778	815.195.083.632	377.374.357.637	656.811.341.115	346.446.117.185
	2020	1.245.008.804	692.609.391.235	294.478.835.659	547.281.401.649	263.898.409.658
CLAY	2018	-19.000.350.879	608.492.004.702	488.445.412.243	37.596.929.372	55.951.362.267
	2019	-15.157.361.181	668.861.591.668	475.190.012.907	28.616.722.291	57.192.554.828
	2020	-82.910.558.681	621.305.510.843	506.548.139.835	4.054.858.759	72.703.340.959
DFAM	2018	1.305.615.024	335.598.556.390	260.764.045.716	128.271.886.181	109.502.575.197
	2019	6.855.054.631	333.490.061.853	239.243.757.049	109.502.575.197	68.363.965.361
	2020	-14.365.570.923	308.397.099.735	226.527.015.574	101.169.820.536	73.267.215.230
FAST	2018	212.011.156	2.989.693.223	1.449.199.580	1.361.078.180	714.498.002
	2019	241.547.936	3.404.685.424	1.745.112.819	1.412.304.520	856.737.178
	2020	-377.184.702	3.726.999.660	2.480.315.459	1.563.156.689	1.480.239.065
HOTL	2018	-11.154.831.904	1.205.126.235.213	825.761.857.679	1.205.126.235.213	229.045.674.613
	2019	-8.113.249.518	1.354.274.340.464	982.653.348.746	1.354.274.340.464	187.585.508.253
	2020	-47.950.002.449	1.330.041.896.772	1.001.663.568.678	1.330.041.896.772	922.712.266.118
ICON	2018	30.836.082.689	395.969.370.635	191.132.298.398	352.541.158.368	184.903.515.871
	2019	36.305.549.142	369.071.617.773	129.953.534.558	326.603.833.882	123.243.576.842
	2020	5.702.852.677	370.846.674.317	125.712.975.552	236.861.335.931	118.964.633.404

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>EAT</b>	<b>TA</b>	<b>Total Debt</b>	<b>Current Assets</b>	<b>Current Liabilities</b>
IKAI	2018	71.284.346	1.337.016.109	542.884.341	92.211.026	196.634.638
	2019	-71.717.112	1.357.533.090	440.983.741	114.819.624	145.834.280
	2020	-75.056.042	1.285.201.213	443.962.433	76.232.484	158.875.581
JSPT	2018	466.896.329	5.048.597.273	1.811.783.519	1.390.828.947	692.329.572
	2019	143.508.701	5.591.218.715	2.287.068.867	1.441.469.001	821.810.829
	2020	-235.772.754	5.751.634.560	2.735.056.960	1.227.341.662	690.117.666
KPIG	2018	665.478.680.370	17.521.363.545.763	4.581.999.271.798	4.103.538.241.550	1.048.185.860.149
	2019	274.135.043.977	28.574.866.571.647	5.493.772.770.208	4.444.614.008.452	1.556.545.290.288
	2020	258.812.539.573	29.427.611.990.774	6.148.351.780.187	4.265.541.137.095	2.299.087.333.681
MAPB	2018	110.688	1.740.984	65.962	603.172	577.009
	2019	165.726	2.067.287	831.592	696.708	714.049
	2020	-164.799	2.441.888	1.421.805	592.232	1.043.136
MINA	2018	1.967.125.872	125.589.779.464	2.492.876.191	33.303.099.670	2.063.592.531
	2019	1.077.766.466	167.494.528.514	5.432.601.274	75.732.830.671	4.673.440.927
	2020	-9.803.325.216	115.906.164.889	4.949.334.264	27.079.990.473	3.043.176.391
NASA	2018	257.706.783	1.168.208.737.518	84.303.016.827	217.922.981.565	30.129.016.827
	2019	-548.729.615	1.143.270.654.349	59.912.226.873	196.385.030.141	24.485.226.873
	2020	-6.527.051.485	1.135.507.968.087	58.676.592.096	186.638.075.645	58.676.592.096
NATO	2018	3.059.195.807	625.087.426.131	21.831.317.432	14.608.989.865	16.433.244.247
	2019	3.314.160.508	811.463.616.498	4.786.805.291	153.989.900.157	3.935.393.271
	2020	907.190.475	808.770.530.038	1.175.133.924	148.882.142.706	1.061.584.592

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>EAT</b>	<b>TA</b>	<b>Total Debt</b>	<b>Current Assets</b>	<b>Current Liabilities</b>
PJAA	2018	222.347.065.822	4.361.394.289.871	2.235.763.648.124	989.040.941.426	1.230.669.572.911
	2019	233.034.221.183	4.095.914.945.148	1.945.232.867.688	648.651.515.388	631.956.264.639
	2020	-393.866.133.851	4.042.618.820.057	2.280.833.275.498	464.726.839.905	1.570.437.356.011
PNSE	2018	-10.060.854.778	457.477.659.067	175.029.709.760	72.353.850.695	71.298.664.786
	2019	-13.701.012.102	460.489.681.549	197.249.336.258	82.150.598.683	67.629.649.827
	2020	-50.604.881.105	403.840.911.977	188.953.693.217	46.633.978.273	58.228.177.099
PSKT	2018	-20.166.643.731	470.089.120.703	57.373.972.364	65.478.027.159	50.807.440.321
	2019	-14.268.410.688	464.540.146.023	66.196.469.522	71.444.746.083	36.946.911.975
	2020	-29.021.708.130	436.430.544.368	67.269.583.952	14.671.108.683	33.566.144.841
PTSP	2018	19.726.369	308.082.711	143.529.922	102.935.391	96.357.019
	2019	28.655.047	352.511.272	162.093.684	114.725.139	114.364.587
	2020	-49.009.582	380.488.760	234.978.908	101.034.734	150.349.872
PUDP	2018	5.726.799.950	489.530.579.233	151.354.742.889	153.016.153.299	38.656.037.898
	2019	4.343.694.646	539.915.871.769	198.826.311.691	260.249.243.681	63.865.260.652
	2020	-23.445.488.581	521.632.597.211	204.280.317.915	239.235.411.468	32.460.422.625
PZZA	2018	173.095.760.565	2.030.186.958.976	817.611.659.930	817.048.391.939	487.667.363.007
	2019	200.020.704.732	2.109.171.909.038	769.296.474.698	614.630.360.533	466.116.313.687
	2020	-93.519.909.374	2.231.266.338.455	1.080.898.528.336	400.360.861.111	481.250.468.179
SHID	2018	1.716.844.066	1.503.098.900.111	555.209.764.151	299.570.120.259	100.696.003.966
	2019	-12.677.181.973	1.475.456.182.789	540.425.526.371	295.162.660.131	90.693.031.478
	2020	-51.974.552.412	1.422.052.394.101	546.746.857.956	253.922.235.297	108.018.178.503

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>EAT</b>	<b>TA</b>	<b>Total Debt</b>	<b>Current Assets</b>	<b>Current Liabilities</b>
SOTS	2018	-26.021.034.590	456.364.039.807	118.836.077.488	93.843.638.956	23.859.080.993
	2019	-30.634.545.399	432.375.996.854	124.004.087.201	38.217.512.978	36.488.483.105
	2020	-27.637.468.216	417.897.918.156	137.150.357.892	26.826.460.414	54.277.395.049

Sumber: Pengolahan data sekunder (2022)



**Lampiran 07. Perhitungan Rasio Zmijewski**

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>X<sub>1</sub></b>	<b>X<sub>2</sub></b>	<b>X<sub>3</sub></b>
ARTA	2018	0,017370779	0,148057229	7,769615438
	2019	0,001432032	0,151019665	7,072888111
	2020	-0,028429692	0,130843818	9,096154001
BAYU	2018	0,049504216	0,440820409	1,83218795
	2019	0,058205758	0,462925213	1,895854243
	2020	0,001797563	0,425173033	2,073833648
CLAY	2018	-0,031225309	0,802714594	0,671957355
	2019	-0,022661432	0,710445956	0,500357474
	2020	-0,133445716	0,81529639	0,055772661
DFAM	2018	0,003890407	0,777011822	1,171405202
	2019	0,020555499	0,717393963	1,601758684
	2020	-0,046581407	0,734530304	1,380833436
FAST	2018	0,070914017	0,484731868	1,904943298
	2019	0,070945743	0,512562132	1,648468814
	2020	-0,10120331	0,665499245	1,056016373
HOTL	2018	-0,009256152	0,685207768	5,261510558
	2019	-0,005990846	0,72559401	7,219504071
	2020	-0,036051498	0,753106779	1,441448158
ICON	2018	0,077874919	0,482694654	1,906622255
	2019	0,09836993	0,352109261	2,650067795
	2020	0,015377926	0,338989087	1,991023123
IKAI	2018	0,053315996	0,406041735	0,468945995
	2019	-0,052828997	0,324841983	0,787329454
	2020	-0,058400227	0,345441965	0,479825053
JSPT	2018	0,092480407	0,358868696	2,008911656
	2019	0,025666802	0,409046575	1,754015584
	2020	-0,040992304	0,475526901	1,778452752
KPIG	2018	0,037980987	0,261509286	3,914895628
	2019	0,009593572	0,192258912	2,855435069
	2020	0,008794888	0,208931387	1,855319315
MAPB	2018	0,063577839	0,037887769	1,045342447
	2019	0,080165937	0,402262482	0,975714552
	2020	-0,067488353	0,582256434	0,567741886
MINA	2018	0,015663105	0,019849356	16,13840871
	2019	0,006434637	0,0324345	16,20494018
	2020	-0,084579843	0,042701217	8,89859377

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>X<sub>1</sub></b>	<b>X<sub>2</sub></b>	<b>X<sub>3</sub></b>
NASA	2018	0,0002206	0,072164344	7,232993457
	2019	-0,000479965	0,052404237	8,020551787
	2020	-0,005748134	0,051674311	3,180792697
NATO	2018	0,004894029	0,034925222	0,888990004
	2019	0,004084176	0,005898977	39,129482
	2020	0,001121691	0,001452988	140,2451993
PJAA	2018	0,05098073	0,512625894	0,803660839
	2019	0,056894302	0,47492023	1,026418364
	2020	-0,097428462	0,564196967	0,295921921
PNSE	2018	-0,021992013	0,382597284	1,014799519
	2019	-0,029753136	0,428346919	1,214712761
	2020	-0,125308951	0,467891409	0,800883363
PSKT	2018	-0,042899618	0,122049139	1,288748788
	2019	-0,030715129	0,142498921	1,933713598
	2020	-0,066497885	0,154135829	0,437080539
PTSP	2018	0,064029458	0,465881132	1,068270813
	2019	0,081288314	0,459825534	1,003152654
	2020	-0,128806911	0,617571221	0,671997473
PUDP	2018	0,011698554	0,309183429	3,958402403
	2019	0,008045132	0,368254245	4,074973484
	2020	-0,044946364	0,39161724	7,370064593
PZZA	2018	0,085260995	0,402727274	1,675421515
	2019	0,094833761	0,364738631	1,318620144
	2020	-0,041913378	0,484432768	0,831917863
SHID	2018	0,001142203	0,369376735	2,974995119
	2019	-0,008592042	0,366276907	3,254524138
	2020	-0,036548971	0,384477295	2,350736134
SOTS	2018	-0,057018153	0,260397549	3,933246171
	2019	-0,070851633	0,286796881	1,047385633
	2020	-0,066134496	0,328191053	0,494247382

Sumber: pengolahan data sekunder (2022)



## Lampiran 08. Hasil Zmijewski

Nama Perusahaan	Tahun	-4,3	-4,5X <sub>1</sub>	5,7X <sub>2</sub>	0,004X <sub>3</sub>	Hasil Perhitungan	Kondisi Perusahaan
ARTA	2018	-4,3	-0,078168504	0,843926208	0,031078462	-3,503163834	Sehat
	2019	-4,3	-0,006444145	0,860812088	0,028291552	-3,417340504	Sehat
	2020	-4,3	0,127933616	0,745809761	0,036384616	-3,389872007	Sehat
BAYU	2018	-4,3	-0,222768973	2,512676334	0,007328752	-2,002763887	Sehat
	2019	-4,3	-0,261925911	2,638673713	0,007583417	-1,915668781	Sehat
	2020	-4,3	-0,008089032	2,423486289	0,008295335	-1,876307409	Sehat
CLAY	2018	-4,3	0,140513891	4,575473183	0,002687829	0,418674903	Bangkrut
	2019	-4,3	0,101976442	4,049541949	0,00200143	-0,146480179	Sehat
	2020	-4,3	0,600505722	4,647189421	0,000223091	0,947918233	Bangkrut
DFAM	2018	-4,3	-0,017506832	4,428967385	0,004685621	0,116146173	Bangkrut
	2019	-4,3	-0,092499745	4,089145588	0,006407035	-0,296947122	Sehat
	2020	-4,3	0,209616333	4,186822736	0,005523334	0,101962402	Bangkrut
FAST	2018	-4,3	-0,319113076	2,762971646	0,007619773	-1,848521657	Sehat
	2019	-4,3	-0,319255842	2,921604151	0,006593875	-1,691057816	Sehat
	2020	-4,3	0,455414895	3,793345695	0,004224065	-0,047015344	Sehat
HOTL	2018	-4,3	0,041652685	3,905684277	0,021046042	-0,331616996	Sehat
	2019	-4,3	0,026958809	4,135885855	0,028878016	-0,108277321	Sehat
	2020	-4,3	0,16223174	4,29270864	0,005765793	0,160706172	Bangkrut
ICON	2018	-4,3	-0,350437136	2,751359528	0,007626489	-1,891451118	Sehat
	2019	-4,3	-0,442664684	2,007022787	0,010600271	-2,725041626	Sehat
	2020	-4,3	-0,069200667	1,932237796	0,007964092	-2,428998778	Sehat

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>-4,3</b>	<b>-4,5X<sub>1</sub></b>	<b>5,7X<sub>2</sub></b>	<b>0,004X<sub>3</sub></b>	<b>Hasil Perhitungan</b>	<b>Kondisi Perusahaan</b>
IKAI	2018	-4,3	-0,239921984	2,314437891	0,001875784	-2,223608309	Sehat
	2019	-4,3	0,237730488	1,851599303	0,003149318	-2,207520891	Sehat
	2020	-4,3	0,262801019	1,969019203	0,0019193	-2,066260477	Sehat
JSPT	2018	-4,3	-0,41616183	2,045551566	0,008035647	-2,662574617	Sehat
	2019	-4,3	-0,115500607	2,331565479	0,007016062	-2,076919065	Sehat
	2020	-4,3	0,184465369	2,710503338	0,007113811	-1,397917482	Sehat
KPIG	2018	-4,3	-0,170914441	1,490602931	0,015659583	-2,964651928	Sehat
	2019	-4,3	-0,043171075	1,095875801	0,01142174	-3,235873533	Sehat
	2020	-4,3	-0,039576994	1,190908904	0,007421277	-3,141246813	Sehat
MAPB	2018	-4,3	-0,286100274	0,215960285	0,00418137	-4,36595862	Sehat
	2019	-4,3	-0,360746718	2,292896148	0,003902858	-2,363947711	Sehat
	2020	-4,3	0,30369759	3,318861676	0,002270968	-0,675169767	Sehat
MINA	2018	-4,3	-0,070483971	0,113141327	0,064553635	-4,19278901	Sehat
	2019	-4,3	-0,028955866	0,18487665	0,064819761	-4,079259455	Sehat
	2020	-4,3	0,380609293	0,243396935	0,035594375	-3,640399397	Sehat
NASA	2018	-4,3	-0,0009927	0,411336759	0,028931974	-3,860723967	Sehat
	2019	-4,3	0,002159841	0,298704154	0,032082207	-3,967053798	Sehat
	2020	-4,3	0,025866601	0,294543574	0,012723171	-3,966866654	Sehat
NATO	2018	-4,3	-0,022023129	0,199073768	0,00355596	-4,119393401	Sehat
	2019	-4,3	-0,018378794	0,033624169	0,156517928	-4,128236696	Sehat
	2020	-4,3	-0,005047609	0,008282032	0,560980797	-3,735784779	Sehat

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>-4,3</b>	<b>-4,5X<sub>1</sub></b>	<b>5,7X<sub>2</sub></b>	<b>0,004X<sub>3</sub></b>	<b>Hasil Perhitungan</b>	<b>Kondisi Perusahaan</b>
PJAA	2018	-4,3	-0,229413286	2,921967597	0,003214643	-1,604231045	Sehat
	2019	-4,3	-0,256024358	2,707045311	0,004105673	-1,844873374	Sehat
	2020	-4,3	0,438428079	3,21592271	0,001183688	-0,644465524	Sehat
PNSE	2018	-4,3	0,09896406	2,180804518	0,004059198	-2,016172224	Sehat
	2019	-4,3	0,133889112	2,441577437	0,004858851	-1,7196746	Sehat
	2020	-4,3	0,56389028	2,66698103	0,003203533	-1,065925157	Sehat
PSKT	2018	-4,3	0,193048281	0,695680091	0,005154995	-3,406116632	Sehat
	2019	-4,3	0,138218082	0,812243849	0,007734854	-3,341803214	Sehat
	2020	-4,3	0,299240482	0,878574228	0,001748322	-3,120436968	Sehat
PTSP	2018	-4,3	-0,288132561	2,65552245	0,004273083	-1,928337028	Sehat
	2019	-4,3	-0,365797413	2,621005546	0,004012611	-2,040779257	Sehat
	2020	-4,3	0,579631101	3,520155958	0,00268799	-0,19752495	Sehat
PUDP	2018	-4,3	-0,052643493	1,762345543	0,01583361	-2,574464341	Sehat
	2019	-4,3	-0,036203096	2,099049196	0,016299894	-2,220854005	Sehat
	2020	-4,3	0,202258638	2,232218267	0,029480258	-1,836042837	Sehat
PZZA	2018	-4,3	-0,383674478	2,295545462	0,006701686	-2,38142733	Sehat
	2019	-4,3	-0,426751925	2,079010197	0,005274481	-2,642467247	Sehat
	2020	-4,3	0,188610201	2,761266777	0,003327671	-1,346795351	Sehat
SHID	2018	-4,3	-0,005139913	2,10544739	0,01189998	-2,187792543	Sehat
	2019	-4,3	0,03866419	2,087778367	0,013018097	-2,160539346	Sehat
	2020	-4,3	0,164470372	2,191520582	0,009402945	-1,934606102	Sehat

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>-4,3</b>	<b>-4,5X<sub>1</sub></b>	<b>5,7X<sub>2</sub></b>	<b>0,004X<sub>3</sub></b>	<b>Hasil Perhitungan</b>	<b>Kondisi Perusahaan</b>
SOTS	2018	-4,3	0,256581688	1,48426603	0,015732985	-2,543419297	Sehat
	2019	-4,3	0,318832348	1,63474222	0,004189543	-2,342235889	Sehat
	2020	-4,3	0,297605232	1,870689003	0,00197699	-2,129728775	Sehat

Sumber: Pengolahan data sekunder (2022)



## Lampiran 09. Hasil Opini Audit

## Hasil Opini Audit

Kode Perusahaan	Tahun	Hasil Opini Audit
ARTA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
BAYU	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
CLAY	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
DFAM	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
FAST	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
HOTL	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
ICON	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
IKAI	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
JSPT	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
KPIG	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
MAPB	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
MINA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian

<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Hasil Opini Audit</b>
NASA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
NATO	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PJAA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PNSE	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PSKT	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PTSP	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PUDP	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PZZA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
SHID	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
SOTS	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian

Sumber : *Indonesian Stock Exchange* (2021)

### Lampiran 10. Uji Normalitas

**Case Processing Summary**

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Altman_Z_Score	66	100.0%	0	0.0%	66	100.0%
Zmijewski	66	100.0%	0	0.0%	66	100.0%

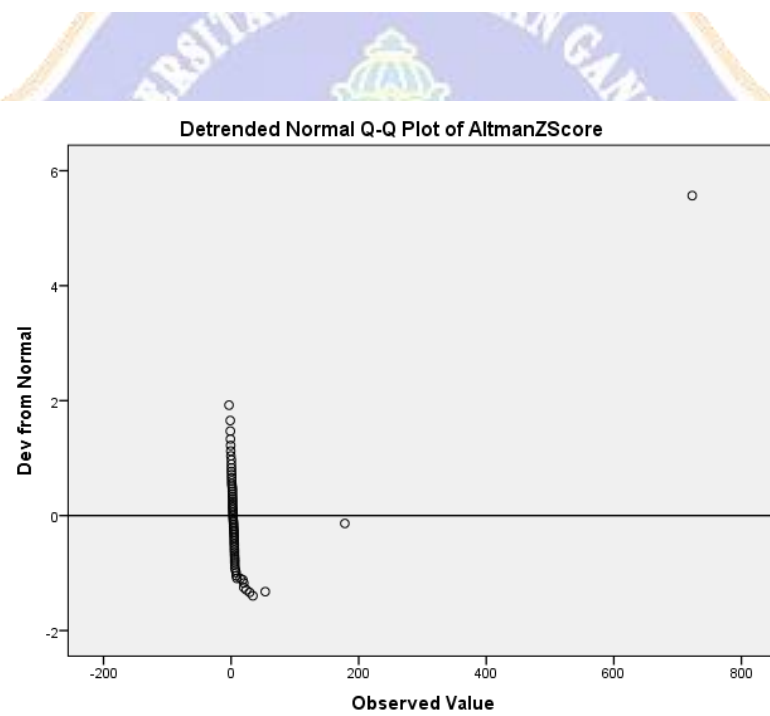
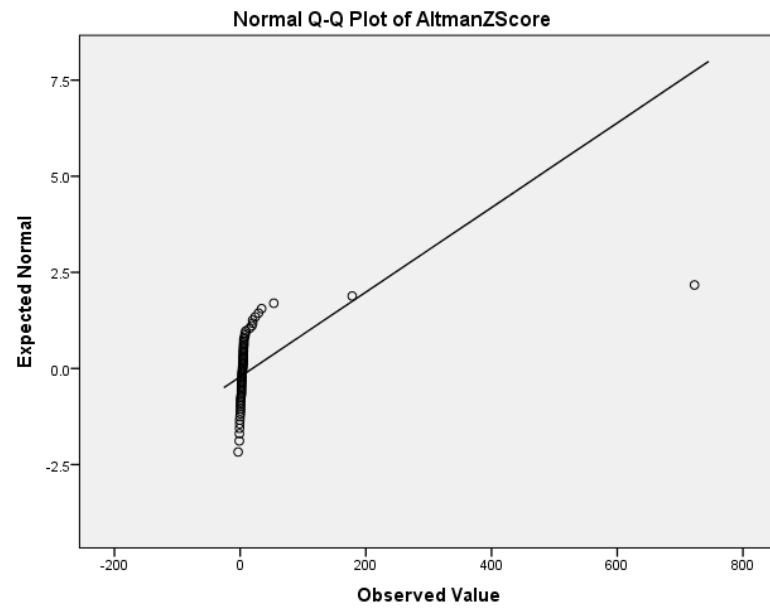
**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Altman_Z_Score	.407	66	.000	.191	66	.000
Zmijewski	.125	66	.012	.959	66	.029

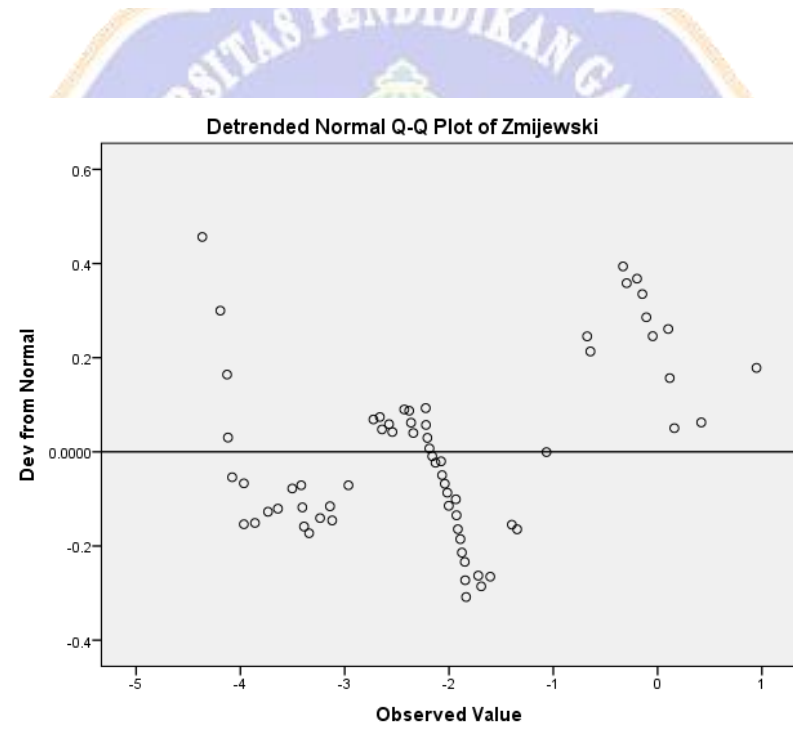
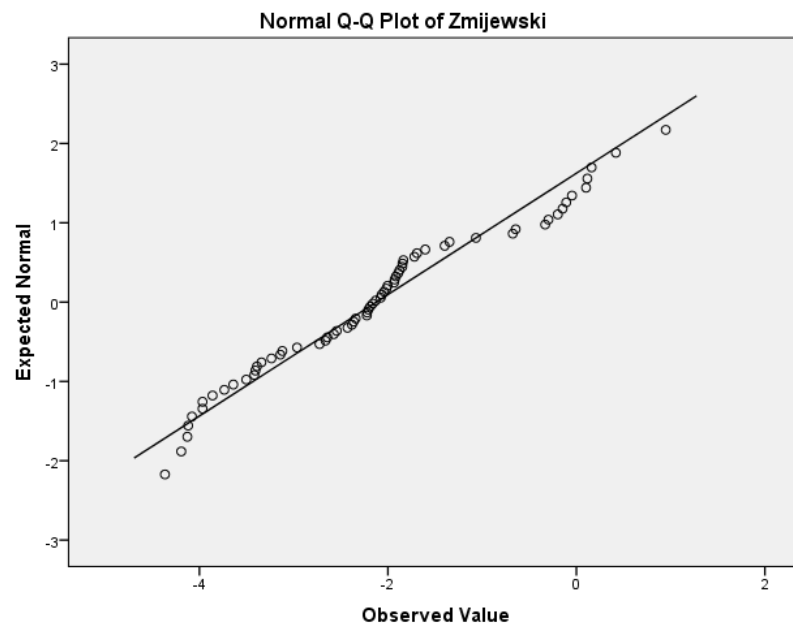
a. Lilliefors Significance Correction

Sumber: Pengolahan Data SPSS (2022)



**Lampiran 11. Gambar Uji Normalitas**





Sumber: Pengolahan Data SPSS (2022)

## Lampiran 12. Lampiran Uji Kruskal-Wallis

### Uji Kruskal-Wallis Ranks

	Metode_Prediksi	N	Mean Rank
	Altman Z Score	66	97.45
Skor_Prediksi	Zmijewski	66	35.55
	Total	132	

### Test Statistics<sup>a,b</sup>

	Skor_Prediksi
Chi-Square	86.453
df	1
Asymp. Sig.	.000

a. Kruskal Wallis Test

b. Grouping Variable: Model\_Prediksi

Sumber: Pengolahan Data SPSS (2022)

### Lampiran 13. Uji Akurasi

#### Matriks Perbanding Metode *Altman Z-Score* Modifikasi dan Opini Auditor

Altman Z	Opini Auditor		
	WTP	WDP	TW/MMP
$Z > 2,6$	41	0	0
$1,1 < Z < 2,6$	10	0	0
$Z < 1.1$	15	0	0

Sumber: Pengolahan Data Sekunder (2022)

#### Matriks Pembanding Metode *Zmijewski* dan Opini Auditor

<i>Zmijewski</i>	Opini Auditor	
	Wajar Tanpa Pengecualian / Wajar dengan Pengecualian	Tidak Wajar /Tidak Menyatakan Pendapat
$X \geq 0$	5	0
$X < 0$	61	0

Sumber: Pengolahan Data Sekunder (2022)

#### Uji akurasi

Prediksi	Metode <i>Altman Z Score</i>	Metode <i>Zmijewski</i>
Bangkrut	41	5
Grey Area	10	0
Sehat	15	61
Total	66	66
Akurasi (%)	62%	92%
<i>Error</i> (%)	38%	8%

Sumber: Pengolahan Data Sekunder (2022)