

Lampiran 01 Populasi Penelitian pada Sub Sektor *Property* dan *Real Estate*

No	Kode Perusahaan	Nama Perusahaan
1.	APLN	Agung Podomoro Land Tbk.
2.	ARMY	Armidian Karyatama Tbk.
3.	ASRI	Alam Sutera Realty Tbk.
4.	BAPA	Bekasi Asri Pemula Tbk.
5.	BAPI	Bhakti Agung Propertindo Tbk.
6.	BCIP	Bumi Citra Permai Tbk.
7.	BEST	Bekasi Fajar Industrial Estate.
8.	BIKA	Binakarya Jaya Abadi Tbk.
9.	BIPP	Bhuwanatala Indah Permai Tbk.
10.	BKDP	Bukit Darmo Property Tbk.
11.	BKSL	Sentul City Tbk.
12.	BSDE	Bumi Serpong Damai Tbk.
13.	CITY	Natura City Developments Tbk.
14.	COWL	Cowell Development Tbk.
15.	CPRI	Capri Nusa Satu Properti Tbk.
16.	CTRA	Ciputra Development Tbk.
17.	DART	Duta Anggada Realty Tbk.
18.	DILD	Intiland Development Tbk.
19.	DMAS	Puradelta Lestari Tbk.
20.	DUTI	Duta Pertiwi Tbk.
21.	ELTY	Bakrieland Development Tbk.
22.	EMDE	Megapolitan Developments Tbk.
23.	FMII	Fortune Mate Indonesia Tbk.
24.	FORZ	Forza Land Indonesia Tbk.
25.	GAMA	Aksara Global Development Tbk.
26.	GMTD	Gowa Makasar Tourism Development
27.	GPRA	Perdana Gapuraprima Tbk.
28.	GWSA	Greenwood Sejahtera Tbk.
29.	INDO	Royalindo Investa Wijaya Tbk.
30.	JRPT	Jaya Real Property Tbk.
31.	KIJA	Kawasan Industri Jababeka Tbk.
32.	KOTA	DMS Propertindo Tbk.
33.	LAND	Trimitra Propertindo Tbk.
34.	LCGP	Eureka Prima Jakarta Tbk.
35.	LPCK	Lippo Cikarang Tbk.
36.	LPKR	Lippo Karawaci Tbk.
37.	LPLI	Star Pacific Tbk.
38.	MDLN	Modemland Realty Tbk.
39.	MKPI	Metropolitan Kentjana Tbk.
40.	MMLP	Mega Manunggal Property Tbk.
41.	MPRO	Maha Properti Indonesia Tbk.
42.	MTLA	Metropolitan Land Tbk.
43.	MYRX	Hanson International Tbk
44.	NIRO	City Retail Developments Tbk.

45.	NZIA	Nusantara Almazia Tbk.
46.	OMRE	Indonesia Prima Property Tbk.
47.	PAMG	Bima Sakti Pertiwi Tbk.
48.	PLIN	Plaza Indonesia Realty Tbk.
49.	POLI	Pollux Hotels Group Tbk.
50.	POLL	Pollux Properties Indonesia Tbk.
51.	POSA	Bliss Properti Indonesia.
52.	PPRO	PP Properti Tbk.
53.	PUDP	Pudjiati Prestige Tbk.
54.	PWON	Pakuwon Jati Tbk.
55.	REAL	Repower Asia Indonesia Tbk.
56.	RISE	Jaya Sukses Makmur Sentosa Tbk.
57.	RDTX	Roda Vivatex Tbk.
58.	RODA	Pikko Land Development Tbk.
59.	SATU	Kota Satu Properti Tbk.
60.	SCBD	Dadanayasa Arthatama Tbk.
61.	SMDM	Suryamas Dutamakmur Tbk.
62.	SMRA	Summarecon Agung Tbk.
63.	TARA	Sitara Propertindo Tbk.
64.	TRIN	Perintis Trinita Properti Tbk.
65.	URBN	Urban Jakarta Propertindo Tbk.

Sumber: Saham OK



Lampiran 02 Data Laporan Laba Rugi Perusahaan *Property* dan *Real Estate* Tahun 2019-2020

Nama Perusahaan	2019	2020
ARMY	17,969,031,379	19.699.409.987
ASRI	1.012.947.312	(1.036.617.865)
BEST	559,018,905	(178,149,385,235)
BIKA	(9.587.966.690)	(2.375.720.478)
BIPP	3.450.352.132	36.835.989.688
BKSL	43.657.985.812	(514.691.024)
CITY	31.703.787.983	65.812.343.520
DART	(87.268.138)	(120.188.246)
DILD	436.709	68.962
DMAS	1,335,421	1,348,575
ELTY	(818.854)	(326.358)
EMDE	307.463.663.479	84.490.236.877
FMII	2.718.797.575	(1.481.751.003)
GWSA	127.336.758.461	(57.214.351.055)
JRPT	1,037,201,837	1,013,418,153
KIJA	94.951.965.131	419.285.603.550
KOTA	(7.382.869.701)	(29.481.857.459)
LAND	36.305.549.142	5.702.852.677
LPCK	384,032	(3,646,386)
LPKR	(2,061)	(9,637)
MDLN	96.984.292.352	(1.089.663.916.750)
MTLA	487.622	286.307
NIRO	(42.279)	157.777
OMRE	(60.443)	(222.987)
POSA	(150.721.145.139)	(135.003.646.216)
PPRO	247.279	106.377
PUDP	4.343.694.646	(23.308.702.072)
PWON	3.240	1.119
RDTX	232.773.280.699	236.087.887.526
RODA	(276.047)	(168.023)
SATU	(16.730.545.860)	(19.102.861.276)
SMDM	73.368	18.707
SMRA	613,020	245,909

Sumber: Indonesian Stock Exchange (IDX) 2019-2020 (data diolah)

Lampiran 03. Data Komponen Metode Altman Z-Score

Nama Perusahaan	Tahun	NWC	TA	RE	EBIT	TE	TDR
ARMY	2019	306.520.209.846	1.852.607.264.598	73.331.181.145	17.998.952.284	1,451,228,818,574	216.655.681
	2020	247.478.846.959	1.742.975.214.709	94.950.571.767	21.619.390.622	1.472.855.604.194	425.246.398
ASRI	2019	-106.896.231	1.548.724.564	10.453.092.332	323.002.196	10.562.219.614	763.187.687
	2020	-129.303.254	1.497.493.937	9.286.658.718	203.109.696	9.386.147.910	786.146.005
BEST	2019	6.700.027.381	6.399.477.523.890	4.468.318.662.010	96.256.014.930	4,468.749.285.275	1.766.403.501
	2020	3.298.772.412	6.503.653.737.299	4.241.939.075.822	226,387,869,800	4.242.361.415.475	2.118.523.002
BIKA	2019	1.231.920.921.357	2.358.913.545.648	69.966.096.212	82.016.986.285	190.660.432.84	865.047.531
	2020	430.132.240.125	3.192.672.527.435	929.815.137.429	104.334.806.073	173.027.619.781	575.540.431
BIPP	2019	440.332.038.549	754.622.818.570	655.051.911.545	6.138.023.768	655.051.911.545	1.389.227.599
	2020	609.135.140.793	758.013.662.368	663.756.480.516	93.685.271.321	6.3.756.480.516	12.131.462.593
BKSL	2019	-8.659.612.111	14.949.601.899.083	1.316.341.192.116	43.657.985.812	8.433.340.774.990	4.358.819.163
	2020	-4.876.875.011	16.313.622.722.302	420.833.207.656	-514.691.691.024	8.057.029.254.333	5.061.164.898
CITY	2019	444.598.636.350	918.879.892.813	224.906.831.72	32.926.558.679	806.718.176.915	1.220.635.219
	2020	408.743.611.764	952.922.512.425	290.556.064.554	66.548.575.701	872.367.513.394	845.346.793
DART	2019	-31.014.656	1.357.533.090	-507.948.883	-71.926.221	916.549.349	440.983.741
	2020	-82.643.097	1.258.201.213	-578.894.126	-76.283.446	841.238.780	443.962.433
DILD	2019	629.628.337.034	14.777.496	2.066.784.409.208	520.348.375.306	7.234.871	5.104.129.435
	2020	199.512.803.975	15.701.873	957.009.807.795	120.015.946.037	6.049.249	6.147.434.391
DMAS	2019	150.054.506.886	7.616.971	1.284.792.360.745	4.711.370.346	6.495.740	4.786.805.291
	2020	147.820.558.114	6.752.233	1.176.192.567.468	485.109.828	5.528.057	1.175.133.924
ELTY	2019	-17.341	2.067.287	445.517	230.894	1.235.695	831.592
	2020	-450.904	2.441.888	225.556	-204.787	1.020.083	1.421.805
EMDE	2019	113.285.176.012	2.143.944.238.365	307.463.663.479	34.638.520.599	772.231.107.983	6.398.082.123
	2020	962.571.077.563	2.402.619.255.441	84.490.236.877	56.617.681.066	605.950.436.225	7.477.958.961

FMII	2019	178.178.070.987	891.866.986.266	349.359.777.332	7.513.314.851	627.467.278.500	29.645.643.559
	2020	185.562.399.309	870.707.453.070	347.879.003.726	9.398.994.548	625.182.803.176	28.198.294.275
GWSA	2019	891.340.911.317	7.688.298.885.243	5.914.850.889.498	128.137.970.576	7.021.425.794.215	867.387.053
	2020	118.837.195.212	7.543.459.452.387	5.859.559.884.340	56.533.160.183	6.968.422.353.653	762.298.919

Nama Perusahaan	Tahun	NWC	TA	RE	EBIT	TE	TDR
JRPT	2019	7.402.528	11.164.935.100	7.087.992.476	1.055.706.814	7.402.497.916	336.986.928
	2020	7.875.048	11.481.521.265	7.875.084.383	1.067.078.595	7.875.084.383	31.410.793
KIJA	2019	150.054.506.886	12.184.611.579.312	2.049.177.515.313	4.711.370.346	6.307.015.229.316	4.786.805.291
	2020	147.820.558.114	12.234.694.902.045	1.995.703.375.598	485.109.828	6.237.665.713.922	1.175.133.924
KOTA	2019	555.567.342	1.476.008.700.144	15.564.077.895	309.651.197	1.288.527.370.447	1.745.112.819
	2020	82.917.624	1.574.527.771.753	13.873.965.696	-460.789.090	1.273.372.539.603	2.480.315.459
LAND	2019	203.360.257.040	369.071.617.773	52.353.743.065	41.729.110.241	239.118.083.215	129.953.534.558
	2020	117.896.702.527	370.846.674.317	54.381.343.445	8.096.796.384	245.133.698.765	125.712.975.552
LPCK	2019	73.143.981.404	439.070.378.556	106.645.893.405	3.295.191.641	372.762.117.283	66.308.261.273
	2020	83.427.476.001	394.280.340.197	97.451.463.139	-7.516.492.010	342.691.195.224	51.589.144.973
LPKR	2019	619.658.172	5.591.218.715	1.577.858.961	162.378.220	3.304.149.848	2.287.068.867
	2020	537.223.996	5.751.634.560	1.412.039.860	-239.969.693	3.016.577.600	2.735.056.960
MDLN	2019	2.888.068.718.164	28.574.866.571.647	5.064.425.390.091	284.351.496.969	23.081.093.801.439	5.493.772.770.208
	2020	1.966.453.803.414	29.427.611.990.774	5.371.677.749.110	259.797.684.137	23.279.260.210.587	6.148.351.780.187
MTLA	2019	71.059.389.744	167.494.528.514	208.122.940	296.215.614	162.061.927.240	5.432.601.274
	2020	24.036.814.082	115.906.164.889	-9.895.083.219	-10.698.179.544	110.956.830.625	4.949.334.264
NIRO	2019	2.455.083	8.238.835	226.723	5.910	6.438.320	2.185.399.989
	2020	1.377.899	10.608.391	-170.941	206.733	6.589.326	378.857.078
MORE	2019	98.029.917.902	4.234.319.812.443	2.955.764.825.117	61.329.484.354	3.787.172.586.518	10.560.073
	2020	-35.978.194.417	4.133.988.674.027	2.732.096.359.837	214.150.769.854	3.549.925.412.734	14.128.323

POSA	2019	-2.781.852.111	1.052.001.351.749	260.887.950.109	150.522.844.190	260.333.360.839	7.525.351.416
	2020	-4.201.888.111	976.480.109.573	126.275.384.439	135.288.609.287	123.962.454.814	8.730.517.359
PPRO	2019	395.387.553.112	18.006.178.568.569	98.683.648.414	248.086.007.236	4.521.120.814.257	748.912.808
	2020	473.065.268.112	18.588.970.471.992	75.204.803.725	107.532.925.668	4.544.219.996.632	755.542.137
PUDP	2019	19.406.453.912	539.915.871.769	205.660.455.436	5.014.715.656	341.089.560.078	368.254.245
	2020	20.767.498.910	521.632.597.211	181.488.644.716	19.197.564.905	317.352.279.296	39.161.724
PWON	2019	171.899.803.268	1.143.270.654.349	-14.492.544.286	-548.729.615	1.083.358.427.476	59.912.226.873
	2020	127.961.483.549	1.135.507.968.087	-21.019.133.077	-6.527.051.485	1.076.831.375.991	58.676.592.096

Nama Perusahaan	Tahun	NWC	TA	RE	EBIT	TE	TDR
RDTX	2019	196.383.983.029	539.915.871.769	205.660.455.436	5.014.715.656	341.089.560.078	198.826.311.691
	2020	206.774.988.843	521.632.597.211	181.488.644.716	-19.197.564.905	317.352.279.296	204.280.317.915
RODA	2019	41.138.609.836	333.490.061.853	2.268.829.410	10.658.359.359	94.246.304.804	239.243.757.049
	2020	27.902.605.306	308.397.099.735	-8.704.841.923	-16.689.743.071	81.870.084.161	226.527.015.574
SATU	2019	310.365.223.930	815.195.083.632	175.887.797.990	59.314.921.524	437.820.725.995	377.374.357.637
	2020	283.382.991.991	692.609.391.235	217.884.017.770	2.871.841.196	398.130.555.576	294.478.835.659
SMDM	2019	-28.575.832.537	668.861.591.668	-236.875.828.750	-19.396.054.797	193.671.578.761	475.190.012.907
	2020	-68.648.482.200	621.305.510.843	-320.247.873.481	-102.596.128.316	114.757.371.008	506.548.139.835
SMRA	2019	204.469.628.653	1.475.456.182.789	22.676.062.419	-11.982.881.558	935.030.656.418	540.425.526.371
	2020	145.904.056.794	1.422.052.394.101	-36.009.264.217	-51.497.720.392	875.305.536.145	546.746.857.956

Sumber: Pengolahan data sekunder (2022)

Lampiran 04. Rasio Altman Z-Score Modifikasi

Nama Perusahaan	Tahun	X ₁	X ₂	X ₃	X ₄
ARMY	2019	0,1654534211	0,0395826911	0,0097154711	6,69831879
	2020	0,1419864407	0,0544761457	0,0124037281	3,46353457
ASRI	2019	-0,069022106	6,8075967652	0,2085601297	13,8396095
	2020	-0,086346429	6,2014666561	0,1356330673	11,9394461
BEST	2019	0,0010469647	0,6982317924	0,0150412303	2,52985757
	2020	0,0005072183	0,6522393791	0,0348093363	2,00250901
BIKA	2019	0,5222408102	0,0296603054	0,0347689666	2,20381454
	2020	0,1347248227	0,2912341086	0,0326794575	3,00635038
BIPP	2019	0,5835127533	0,8680520857	0,0081338963	5,71170529
	2020	0,803593881	0,8756523971	0,1235931171	5,25546528
BKSL	2019	-0,000579253	0,0880519228	0,0029303444	1,93477647
	2020	-0,000298944	0,0257964288	-0,03154981	1,59193118
CITY	2019	0,483884848	0,0244761947	0,0358333651	0,981333141
	2020	0,428936883	0,0304910484	0,0698362929	1,031964066
DART	2019	-0,022846335	-0,374170535	-0,052983033	2,078419823
	2020	-0,064303625	-0,450430734	-0,059355255	1,89484226
DILD	2019	5,0460087305	2,1380811168	4,170210091	0,046015984
	2020	1,2353293393	1,6229124887	1,2405300051	0,024278417
DMAS	2019	1,933269277	8,5621710897	0,0607002597	0,153859556
	2020	1,9259447129	7,9658943757	0,0193494021	0,574851974
ELTY	2019	-0,008388289	0,215508055	0,111689378	1,485939018
	2020	-0,184653842	0,092369511	-0,083864207	0,717456332
EMDE	2019	0,0528396093	0,0014350148	0,0161564466	1,26305774
	2020	0,4006340478	0,0351658868	0,0235649826	1,081131606
FMII	2019	0,1997809917	0,3917173555	0,0084242549	2,165581285
	2020	0,2131168151	0,3995360353	0,0107956642	2,170943997
GWSA	2019	0,1159347373	0,7693315489	0,0166666219	8,094916531
	2020	0,0157536732	0,7767735641	0,0074943281	9,141325246

JRPT	2019	0,0006630158	0,6348440374	0,094555571	0,219667209
	2020	0,0006858889	0,6858920696	0,0929387814	0,250712685
KIJA	2019	0,0123150833	0,1681775001	0,0003866656	1,317583408
	2020	0,0120820796	0,1631183607	0,0003965034	5,308046672
KOTA	2019	0,0003763984	0,0105447061	0,0002097895	0,109707535
	2020	0,0005232792	0,008811509	-0,0002926522	0,102030477
LAND	2019	0,551004865	0,141852531	0,113065075	1,840027545
	2020	0,317912255	0,146641044	0,021833272	1,949947471
LPCK	2019	0,166588285	0,242890203	0,007504928	5,621654227
	2020	0,211594309	0,247162877	-0,019063827	6,642699649
LPKR	2019	0,110827031	0,282203048	0,029041651	1,444709381
	2020	0,093403708	0,24550236	-0,041721999	1,102930449
MDLN	2019	0,101070243	0,177233562	0,009951105	4,201319342
	2020	0,066823424	0,18253869	0,008828364	3,786260293
MTLA	2019	0,424249021	0,001242566	0,001768509	29,8313679
	2020	0,20738167	-0,085371501	-0,09230035	22,41853645
NIRO	2019	0,296775333	0,027518818	0,000717335	0,002946060
	2020	0,129887652	-0,016113754	-0,019487687	0,017392643
OMRE	2019	0,023151279	0,6980494993	0,0144839046	0,358631328
	2020	-0,008703022	0,6608862712	0,0518024568	0,251263084
POSA	2019	-0,000251706	0,2484643945	0,1430823677	0,251263083
	2020	-0,004303096	0,1293169038	0,1385472248	0,345941799
PPRO	2019	0,0219584379	0,0054805437	0,0137778267	6,036912130
	2020	0,0254487073	0,004045668	0,0057847704	6,014515637
PUDP	2019	0,0359434774	0,3809120387	0,0092879575	0,926233865
	2020	0,0398125022	0,3479242779	0,0368028475	0,81130709
PWON	2019	0,150357925	-0,01267639	-0,000479965	18,08242631
	2020	0,11269096	-0,018510776	-0,005748134	18,35197542
RDTX	2019	0,363730709	0,380912039	0,009287957	1,715515201
	2020	0,396399669	0,347924278	-0,036802847	1,553513733
RODA	2019	0,123357828	0,006857264	0,031960051	0,393934228
	2020	0,090476225	-0,028226082	-0,054117704	0,361414218
SATU	2019	0,380725093	0,215761603	0,072761628	1,160176141
	2020	0,409152685	0,314584267	0,004146408	1,351983597
SMDM	2019	-0,042723088	-0,354147751	-0,028998608	0,407566602
	2020	-0,110490702	-0,515443478	-0,165129918	0,226547809
SMRA	2019	0,138580617	0,015368848	-0,008121476	1,730174854
	2020	0,102601042	-0,025322038	-0,036213659	1,60093382

Lampiran 05. Hasil Altman Z-Score

Nama Perusahaan	Tahun	6,56X₁	3,26X₂	6,72X₃	1,05X₄	Hasil Perhitungan	Kondisi Perusahaan
ARMY	2019	1.085374	0,12904	0,065288	7,0332348	8,9005288	Sehat
	2020	0.931431	0,177592	0,083353	3,6367113	5,5792643	Sehat
ASRI	2019	-3.98128	22,19277	1,401524	14,531599	34,144613	Sehat
	2020	-0.56643	20,21680	0,911454	12,536419	33,098243	Sehat
BEST	2019	0.006868	2,276236	0,101077	2,6563505	5,04053515	Sehat
	2020	0.003327	2,1263	0,233919	2,1026345	4,4661805	Sehat
BIKA	2019	3.4259	0,096693	0,233647	2,3140053	6,0702453	Sehat
	2020	0.883795	0,949423	0,219606	3,1566680	5,209492	Sehat
BIPP	2019	3.827844	2,82985	0,05466	5,9972906	12,7096446	Sehat
	2020	5.271576	2,854627	0,830546	5,5182386	14,4749876	Sehat
BKSL	2019	-0.0038	0,287049	0,019692	2,0315153	2,3344563	<i>Grey Area</i>
	2020	-0.00196	0,084096	-0,21201	1,6715278	1,5416538	<i>Grey Area</i>
CITY	2019	3.174285	0,079792	0,2408	1,0303990	5,243404	Sehat
	2020	2.813826	0,099401	0,4693	1,0835627	4,4660897	Sehat
DART	2019	-0,149871958	-1,219795944	-0,356045982	2,182341	0,456626931	Bangkrut
	2020	-0,42183178	-1,468404193	-0,398867314	1,989584	0,299518913	Bangkrut
DILD	2019	33,1018125	6,970145	26,14725	0,048329	66,2675365	Sehat
	2020	8,1037605	5,290798	7,781233	0,025495	21,2012865	Sehat
DMAS	2019	12,682247	27,91268	0,407906	0,161556	41,164389	Sehat
	2020	10,881589	25,96885	0,130028	0,603596	37,584063	Sehat
ELTY	2019	-0,055027176	0,702556259	0,75055262	1,560236	2,958317673	Sehat
	2020	-1,211329204	0,301124606	-0,563567471	0,753329	-0,72044292	Bangkrut
EMDE	2019	0.346628	0,004678	0,108571	1,326213	1,78609	<i>Grey Area</i>
	2020	2,628159	0,114641	0,158357	1,135190	4,036347	Sehat

FMII	2019	1.310563	1,276999	0,056611	2,273864	4,918037	Sehat
	2020	1.398046	1,302487	0,072547	2,279490	5,05257	Sehat
GWSA	2019	0.760532	2,508021	0,119998	8,499665	11,888216	Sehat
	2020	0.103344	2,532282	0,050362	9,598395	12,284479	Sehat

Nama Perusahaan	Tahun	6,56X₁	3,26X₂	6,72X₃	1,05X₄	Hasil Perhitungan	Kondisi Perusahaan
JRPT	2019	0,004349	2,069592	0,635413	0,230655	3,140009	Sehat
	2020	0,004499	2,236008	0,624549	0,263254	3,12831	Sehat
KIJA	2019	0,080787	0,548259	0,002598	1,383467	2,015111	Grey Area
	2020	0,079258	0,531766	0,002665	5,573449	6,151138	Sehat
KOTA	2019	0,002469	0,034376	0,00141	0,115195	0,15345	Bangkrut
	2020	0,003433	0,028726	-0,00197	0,107133	0,137322	Bangkrut
LAND	2019	3,614591914	0,462439251	0,759797304	1,932029	6,768857392	Sehat
	2020	2,085504393	0,478049803	0,146719588	2,047445	4,757718629	Sehat
LPCK	2019	1,09281915	0,791822062	0,050433116	5,902737	7,837811266	Sehat
	2020	1,388058667	0,805750979	-0,128108917	6,974835	9,04053536	Sehat
LPKR	2019	0,727025323	0,919981936	0,195159895	1,516945	3,359112005	Sehat
	2020	0,612728324	0,800337694	-0,280371833	1,158077	2,290771156	Grey Area
MDLN	2019	0,663020794	0,577781412	0,066871426	4,411385	5,719058941	Sehat
	2020	0,438361661	0,595076129	0,059326606	3,975573	5,068337705	Sehat
MTLA	2019	2,783073578	0,004050765	0,01188438	31,32294	34,12194502	Sehat
	2020	1,360423755	-0,278311093	-0,620258352	23,53946	24,00131758	Sehat
NIRO	2019	1,946846	0,089711	0,00482	0,003094	2,044471	Grey Area
	2020	0,852063	-0,05253	0,130957	0,018265	0,948755	Bangkrut
MORE	2019	0,151872	2,275641	0,097332	0,376564	2,901409	Sehat
	2020	-0,05709	2,154489	0,348113	0,263828	2,709251	Sehat

POSA	2019	-0,00165	0,809994	0,961514	0,263834	2,033692	<i>Grey Area</i>
	2020	-0,02823	0,421573	0,931037	0,363239	1,687619	<i>Grey Area</i>
Nama Perusahaan	Tahun	6,56X₁	3,26X₂	6,72X₃	1,05X₄	Hasil Perhitungan	Kondisi Perusahaan
PPRO	2019	0,144047	0,017867	0,092587	6,338758	6,593259	Sehat
	2020	0,166944	0,013189	0,038874	6,315243	6,884116	Sehat
PUDP	2019	0,235789	1,241773	0,062415	0,972546	2,512523	<i>Grey Area</i>
	2020	0,26117	1,134233	0,247315	0,851873	2,494591	<i>Grey Area</i>
PWON	2019	0,986347988	-0,041325031	-0,003225365	18,98655	19,92834522	Sehat
	2020	0,739252698	-0,06034513	-0,03862746	19,26957	19,9098543	Sehat
RDTX	2019	2,386073451	1,241773247	0,062415071	1,801291	5,49155273	Sehat
	2020	2,600381829	1,134233146	-0,247315132	1,631189	5,118489263	Sehat
RODA	2019	0,809227352	0,022354681	0,214771543	0,413631	1,459984514	<i>Grey Area</i>
	2020	0,593524036	-0,092017027	-0,363670971	0,379485	0,517320967	Bangkrut
SATU	2019	2,49755661	0,703382826	0,48895814	1,218185	4,908082524	Sehat
	2020	2,684041614	1,02554471	0,027863862	1,419583	5,157032963	Sehat
SMDM	2019	-0,280263457	-1,154521668	-0,194870646	0,427945	-1,201710839	Bangkrut
	2020	-0,724819005	-1,680345738	-1,109673049	0,237875	-3,276962593	Bangkrut
SMRA	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>

Sumber : Pengolahan Data Sekunder (2022)

Lampiran 06. Data Komponen Metode Springate (S-Score)

Nama Perusahaan	Tahun	NWC	TA	EBIT	CL	SALES
ARMY	2019	306.520.209.846	1.852.607.264.598	17.998.952.284	148.967.753.253	827.051.384
	2020	247.478.846.959	1.742.975.214.709	21.619.390.622	105.943.173.892	685.696.579
ASRI	2019	-106.896.231	1.548.724.564	323.002.196	136.930.454	82.298.588
	2020	-129.303.254	1.497.493.937	203.109.696	149.805.036	65.563.563
BEST	2019	6.700.027.381	6.399.477.523.890	96.256.014.930	228.163.127.983	11.582.335.052
	2020	3.298.772.412	6.503.653.737.299	226.387.869.800	179.589.263.748	11.556.880.404
BIKA	2019	1.231.920.921.357	2.358.913.545.648	82.016.986.285	643.322.441.129	4.330.441.061
	2020	430.132.240.125	3.192.672.527.435	104.334.806.073	2.408.288.167.435	4.572.638.083
BIPP	2019	440.332.038.549	754.622.818.570	6.138.023.768	544.025.196.110	1.862.945.638.339
	2020	609.135.140.793	758.013.662.368	93.685.271.321	378.283.630.033	2.329.565.792.542
BKSL	2019	-8.659.612.111	14.949.601.899.083	43.657.985.812	3.959.269.561.301	4.218.702
	2020	-4.876.875.011	16.313.622.722.302	-514.691.691.024	3.872.543.167.545	4.047.691
CITY	2019	444.598.636.350	918.879.892.813	32.926.558.679	62.122.504.870	132.167.476.386
	2020	408.743.611.764	952.922.512.425	66.548.575.701	51.703.899.317	162.596.163.771
DART	2019	-31.014.656	1.357.533.090	-71.926.221	25.761.926	85.432.450
	2020	-82.643.097	1.258.201.213	-76.283.446	21.944.991	101.451.071
DILD	2019	629.628.337.034	14.777.496	520.348.375.306	3.550.608.637.032	4.232.768.047.707
	2020	199.512.803.975	15.701.873	120.015.946.037	4.367.599.682.705	6.708.800.607.590
DMAS	2019	150.054.506.886	7.616.971	4.711.370.346	54.519.340.617	236.184.959.298
	2020	147.820.558.114	6.752.233	485.109.828	45.255.928.611	144.400.863.183
ELTY	2019	-17.341	2.067.287	230.894	2.433.528	28.892.851
	2020	-450.904	2.441.888	-204.787	2.481.549	26.611.312
EMDE	2019	113.285.176.012	2.143.944.238.365	34.638.520.599	381.032.836.607	125.258.290.470
	2020	962.571.077.563	2.402.619.255.441	56.617.681.066	809.988.525.441	24.741.733.296

FMII	2019	178.178.070.987	891.866.986.266	7.513.314.851	94.605.074.884	84.249.947.508
	2020	185.562.399.309	870.707.453.070	9.398.994.548	81.634.525.401	51.320.798.915
GWSA	2019	891.340.911.317	7.688.298.885.243	128.137.970.576	430.963.598.546	1.040.713.354
	2020	118.837.195.212	7.543.459.452.387	56.533.160.183	78.876.768.041	822.280.319

Nama Perusahaan	Tahun	NWC	TA	EBIT	CL	SALES
JRPT	2019	7.402.528	11.164.935.100	1.055.706.814	3,385,768,357	97.784.405
	2020	7.875.048	11.481.521.265	1.067.078.595	3,244,809,938	29.243.110
KIJA	2019	150.054.506.886	12.184.611.579.312	4.711.370.346	1.395.923.707.329	279.266.205.363
	2020	147.820.558.114	12.234.694.902.045	485.109.828	1.512.442.558.738	318.024.503.004
KOTA	2019	555.567.342	1.476.008.700.144	309.651.197	152.263.233.528	236.020.877.647
	2020	82.917.624	1.574.527.771.753	-460.789.090	189.752.167.642	250.170.826.551
LAND	2019	203.360.257.040	369.071.617.773	41.729.110.241	63.838.975	229.821.404.369
	2020	117.896.702.527	370.846.674.317	8.096.796.384	86.755.385	394.765.940.589
LPCK	2019	73.143.981.404	439.070.378.556	3.295.191.641	950,785	482.446.122
	2020	83.427.476.001	394.280.340.197	-7.516.492.010	2,158,098	438.865.360
LPKR	2019	619.658.172	5.591.218.715	162.378.220	6,881	15.266.069
	2020	537.223.996	5.751.634.560	-239.969.693	10,574	15.541.452
MDLN	2019	2.888.068.718.164	28.574.866.571.647	284.351.496.969	3,129,355	159.846.792.883
	2020	1.966.453.803.414	29.427.611.990.774	259.797.684.137	9,295,121	146.173.217.700
MTLA	2019	71.059.389.744	167.494.528.514	296.215.614	803,603	102.242.420.595
	2020	24.036.814.082	115.906.164.889	-10.698.179.544	767,175	124.579.469.969
NIRO	2019	2.455.083	8.238.835	5.910	561.229	1.187.093.718
	2020	1.377.899	10.608.391	206.733	1.236.406	1.433.849.787
MORE	2019	98.029.917.902	4.234.319.812.443	61.329.484.354	146.824.864.607	63.563.972
	2020	-35.978.194.417	4.133.988.674.027	214.150.769.854	279.267.714.078	75.325.053

POSA	2019	-2.781.852.111	1.052.001.351.749	150.522.844.190	14.055.262.313	80.713.350.908
	2020	-4.201.888.111	976.480.109.573	135.288.609.287	14.903.838.254	180.073.555.181
Nama Perusahaan	Tahun	NWC	TA	EBIT	CL	SALES
PPRO	2019	395.387.553.112	18.006.178.568.569	248.086.007.236	7.172.872.963.250	67.453.067
	2020	473.065.268.112	18.588.970.471.992	107.532.925.668	6.760.191.759.915	90.636.945
PUDP	2019	19.406.453.912	539.915.871.769	5.014.715.656	63.865.260.652	132.401.822
	2020	20.767.498.910	521.632.597.211	19.197.564.905	32.460.422.625	157.273.513
PWON	2019	171.899.803.268	1.143.270.654.349	-548.729.615	48.762.819	43.873.703
	2020	127.961.483.549	1.135.507.968.087	-6.527.051.485	63.154.474	47.788.689
RDTX	2019	196.383.983.029	539.915.871.769	5.014.715.656	141.004.370.457	8.339.754.183
	2020	206.774.988.843	521.632.597.211	-19.197.564.905	111.942.149.785	21.417.933.421
RODA	2019	41.138.609.836	333.490.061.853	10.658.359.359	521.745,951,755	1.676.766.927
	2020	27.902.605.306	308.397.099.735	-16.689.743.071	924,099,584,524	249.600.127
SATU	2019	310.365.223.930	815.195.083.632	59.314.921.524	118.779.951.326	2.052.209.818
	2020	283.382.991.991	692.609.391.235	2.871.841.196	36.444.927.542	725.440.624
SMDM	2019	-28.575.832.537	668.861.591.668	-19.396.054.797	11.850.515	569.374
	2020	-68.648.482.200	621.305.510.843	-102.596.128.316	29.116048	386.541
SMRA	2019	204.469.628.653	1.475.456.182.789	-11.982.881.558	19.211540	265.804.882
	2020	145.904.056.794	1.422.052.394.101	-51.497.720.392	33.145.348	307.608.774

Sumber: Pengolahan Data Sekunder (2022)

Lampiran 07. Rasio Metode Springate (S-Score)

Nama Perusahaan	Tahun	S ₁	S ₂	S ₃	S ₄
ARMY	2019	0,1654534211	0,0395826911	0,120824486	0,000446426
	2020	0,1419864407	0,0544761457	0,204065914	0,000393406
ASRI	2019	-0,069022106	6,8075967652	2,358877712	0,05313959
	2020	-0,086346429	6,2014666561	1,35582689	0,043782189
BEST	2019	0,0010469647	0,6982317924	0,421873665	0,001809888
	2020	0,0005072183	0,6522393791	1,260586881	0,001776983
BIKA	2019	0,5222408102	0,0296603054	0,127489702	0,001835778
	2020	0,1347248227	0,2912341086	0,043323223	0,001432229
BIPP	2019	0,5835127533	0,8680520857	0,011282609	2,46871098
	2020	0,803593881	0,8756523971	0,247658804	3,073250402
BKSL	2019	-0,000579253	0,0880519228	0,011026778	2,82195207
	2020	-0,000298944	0,0257964288	-0,132907929	2,48117407
CITY	2019	0,483884848	0,0244761947	0,530026256	0,143835421
	2020	0,428936883	0,0304910484	1,287109417	0,170628946
DART	2019	-0,022846335	-0,374170535	-2,791958218	0,062932131
	2020	-0,064303625	-0,450430734	-3,476121088	0,080631834
DILD	2019	5,0460087305	2,1380811168	0,146551881	28,64333746
	2020	1,2353293393	1,6229124887	0,027478696	42,72611686
DMAS	2019	1,933269277	8,5621710897	0,086416495	31,00772726
	2020	1,9259447129	7,9658943757	0,010719255	21,38564578
ELTY	2019	-0,008388289	0,215508055	9,48804405	13,97621665
	2020	-0,184653842	0,092369511	-8,25239205	10,89784298
EMDE	2019	0,0528396093	0,0014350148	0,090906917	0,05842423
	2020	0,4006340478	0,0351658868	0,069899362	0,010297817
FMII	2019	0,1997809917	0,3917173555	0,079417672	0,0944647
	2020	0,2131168151	0,3995360353	0,115135042	0,058941495
GWSA	2019	0,1159347373	0,7693315489	0,297328988	0,000135363
	2020	0,0157536732	0,7767735641	0,716727645	0,000109006

JRPT	2019	0,0006630158	0,094555571	0,311807159	0,022919582
	2020	0,0006858889	0,0929387814	0,328857041	0,02599366
KIJA	2019	0,0123150833	0,0003866656	0,003375092	0,159904801
	2020	0,0120820796	0,0003965034	0,000320746	0,158886258
KOTA	2019	0,0003763984	0,0002097895	0,002033657	0,622701376
	2020	0,0005232792	-0,0002926522	-0,002428373	1,064499072
LAND	2019	0,551004865	0,113065075	65,36619712	0,00109879
	2020	0,317912255	0,021833272	93,32903524	0,001113079
LPCK	2019	0,166588285	0,007504928	34,65758969	0,002730365
	2020	0,211594309	-0,019063827	-34,8292432	0,002702093
LPKR	2019	0,110827031	0,029041651	23,59805552	0,005593965
	2020	0,093403708	-0,041721999	-22,69431559	0,004967213
MDLN	2019	0,101070243	0,009951105	90,86584838	0,610422451
	2020	0,066823424	0,008828364	27,949,89803	1,074830403
MTLA	2019	0,424249021	0,001768509	36,86093929	144,0851429
	2020	0,20738167	-0,09230035	-13,94490116	135,1618532
NIRO	2019	0,296775333	0,000717335	0,010530461	1,50116605
	2020	0,129887652	0,019487687	0,000167205	1,82209105
MORE	2019	0,023151279	0,0144839046	0,417705029	0,076723619
	2020	-0,008703022	0,0518024568	0,766829673	0,184410879
POSA	2019	-0,000251706	0,1430823677	10,70935859	3,74611506
	2020	-0,004303096	0,1385472248	9,07743408	4,87585306
PPRO	2019	0,0219584379	0,0137778267	0,0345867	0,000245227
	2020	0,0254487073	0,0057847704	0,015906786	0,000301502
PUDP	2019	0,0359434774	0,0092879575	0,078520241	3,83756205
	2020	0,0398125022	0,0368028475	0,591414509	4,20857705
PWON	2019	0,150357925	-0,000479965	-11,25303307	0,015446396
	2020	0,11269096	-0,005748134	-103,3505795	0,041059423
RDTX	2019	0,363730709	0,009287957	0,035564257	0,005027937
	2020	0,396399669	-0,036802847	-0,17149541	0,000809347
RODA	2019	0,123357828	0,031960051	0,020428255	0,002517446
	2020	0,090476225	-0,054117704	-0,018060546	0,001047402
SATU	2019	0,380725093	0,072761628	0,499368125	8,51258107
	2020	0,409152685	0,004146408	0,078799476	6,22143307
SMDM	2019	-0,042723088	-0,028998608	-16,36726741	0,000180151
	2020	-0,110490702	-0,165129918	-35,23696908	0,000216313
SMRA	2019	0,138580617	-0,008121476	-62,37335246	0,000446426
	2020	0,102601042	-0,036213659	-15,53693761	0,000393406

Lampiran 08. Hasil Springate (S-Score)

Nama Perusahaan	Tahun	1,03S₁	3,07S₂	0,66S₃	0,4S₄	Hasil Perhitungan	Kondisi Perusahaan
ARMY	2019	0.170417024	0.029826496	0,079744161	0,00017857	0,280166251	Bangkrut
	2020	0.146246034	0.038079445	0,134683503	0,000157362	0,319166344	Bangkrut
ASRI	2019	-0.071092769	0.640279598	15,56859290	0,021255836	15,56859291	Sehat
	2020	-0.088936822	0.416393517	89,48457474	0,017512876	89,48457508	Sehat
BEST	2019	0.001078374	0.046176577	0,278436619	0,000723955	0,326415525	Bangkrut
	2020	0.000522435	0.106864662	8,31987341,5	0,000710793	8,319873416	Sehat
BIKA	2019	0.537908035	0.106740727	0,084143203	0,000734311	0,729526276	Bangkrut
	2020	0.138766567	0.100325935	0,028593327	0,000572892	0,268258721	Bangkrut
BIPP	2019	0.601018136	0.024971062	0,007446522	98,7484392	98,74843983	Sehat
	2020	0.827701697	0.379430869	0,163454811	1,229300161	12,29300162	Sehat
BKSL	2019	-0.000596631	0.008996157	0,007277673	11,2878082,8	11,28780828	Sehat
	2020	-0.000307912	-0.096857917	-0,087719233	9,9246962,8	9,924696262	Sehat
CITY	2019	0.498401393	0.110008431	0,349817329	0,057534168	1,015761321	Sehat
	2020	0.441804989	0.214397419	8,49492215,2	0,068251578	8,494922159	Sehat
DART	2019	0.023531725	0.162657911	18,42692424	0,025172852	18,42692424	Sehat
	2020	0.066232734	0.182220633	22,94239918	0,032252734	22,94239918	Sehat
DILD	2019	5.197388992	12,80254498	0,096724241	1,145733498	11,45733516	Sehat
	2020	1.272389219	3,808427116	0,018135939	17,09044674	17,09044679	Sehat
DMAS	2019	1.991267355	0.186349797	0,057034887	12,40309090	12,40309092	Sehat
	2020	1.983723054	0.059402664	0,007074708	8,554258312	8,554258333	Sehat
ELTY	2019	-0.008639938	0.34288639	6,262109073	5,59048666	11,85259574	Sehat
	2020	-0.190193457	-0.257463115	5,4,46578753	4,359137192	9,87441565	Bangkrut
EMDE	2019	0.054424798	0.049600291	0,059998565	0,023369692	0,187393346	Bangkrut

	2020	0.412653069	0.072344497	0,046133579	0,004119127	0,535250272	Bangkrut
FMII	2019	0.205774421	0.025862463	0,052415664	0,03778588	0,321838428	Bangkrut
	2020	0.21951032	0.033142689	0,075989128	0,023576598	0,352218735	Bangkrut
GWSA	2019	0.119412779	0.051166529	0,196237132	5,41452205	5,414522054	Sehat
	2020	0.016226283	0.023007587	0,473040246	4,36024805	4,360248055	Sehat

Nama Perusahaan	Tahun	1,03S₁	3,07S₂	0,66S₃	0,4S₄	Hasil Perhitungan	Kondisi Perusahaan
JRPT	2019	0.000682906	0.290285603	0,205792725	0,009167833	0,505929067	Bangkrut
	2020	0.000706466	0.285322059	0,217045647	0,010397464	0,513471636	Bangkrut
KIJA	2019	0.012684536	0.001187063	0,002227561	0,06396192	0,08006108	Bangkrut
	2020	0.012444542	0.001217265	0,000211692	0,063554503	0,077428002	Bangkrut
KOTA	2019	0.00038769	0.000644054	0,001342214	0,24908055	0,251454508	Bangkrut
	2020	0.000538978	-0.000898442	-0,001602726	42,57996288	4,257996288	Sehat
LAND	2019	0.567535011	0.34710978	4,314169010	0,000439516	4,314169011	Sehat
	2020	0.327449623	0.067028145	6,159716326	0,000445232	6,159716326	Sehat
LPCK	2019	0.171585934	0.023040129	2,287400920	0,001092146	2,287400920	Sehat
	2020	0.217942138	0.058525949	2,298730051	0,001080837	2,298730049	Sehat
LPKR	2019	0.114151842	0.089157869	1,557471664	0,002237586	1,557471664	Sehat
	2020	0.096205819	0.128086537	1,497824829	0,001986885	1,497824829	Sehat
MDLN	2019	0.10410235	0.030549892	5,997145993	0,24416898	5,997145993	Sehat
	2020	0.068828127	0.027103077	18,44693270	4,29932161,2	22,74625431	Sehat
MTLA	2019	0.436976492	0.005429323	2,432821993	5,763405716	3,009162565	Sehat
	2020	0.21360312	-0.283362075	-9,20363476,6	5,40647412,8	-3,797160639	Bangkrut
NIRO	2019	0.305678593	0.002202218	0,006950104	6,0046642	6,004664231	Sehat
	2020	0.133784282	0.059827199	0,000110355	7,2883642	7,288364219	Sehat
OMRE	2019	0.023845817	0.044465587	0,275685319	0,030689448	0,374686171	Bangkrut

	2020	-0.008964113	0.159033542	0,506107584	0,073764352	0,729941365	Bangkrut
POSA	2019	-0.000259257	0.439262869	7,068176669	1,498446024	8,566622697	Sehat
	2020	-0.004432189	0.42533998	5,991106493	1,950341224	7,941447721	Sehat
Nama Perusahaan	Tahun	1,03S₁	3,07S₂	0,66S₃	0,4S₄	Hasil Perhitungan	Kondisi Perusahaan
PPRO	2019	0.022617191	0.042297928	0,022827222	9,80908505	9,809085051	Sehat
	2020	0.026212169	0.017759245	0,010498479	0,000120601	0,054590494	Bangkrut
PUDP	2019	0.037021782	0.02851403	0,051823359	1,53502482	1,535024821	Sehat
	2020	0.041006877	0.112984742	0,390333576	1,68343082	1,683430825	Sehat
PWON	2019	0.154868663	-0.001473493	-7,427001826	0,006178558	-7,427001824	Bangkrut
	2020	0.116071689	-0.017646771	-6,821138247	0,016423769	-6,821138246	Bangkrut
RDTX	2019	0.37464263	0.028514028	0,02347241	0,002011175	0,428640243	Bangkrut
	2020	0.408291659	-0.11298474	-0,113186971	0,000323739	0,182443687	Bangkrut
RODA	2019	0.127058563	0.098117357	0,013482648	0,001006978	0,239665546	Bangkrut
	2020	0.093190512	-0.166141351	-0,01191996	0,000418961	-0,084451838	Bangkrut
SATU	2019	0.392146846	0.223378198	0,329582963	34,05032428	34,05032437	Sehat
	2020	0.421427266	0.012729473	0,052007654	24,88573228	24,88573233	Sehat
SMDM	2019	-0.044004781	-0.089025727	-1080239649	7,20604105	-35,96355441	Bangkrut
	2020	-0.113805423	-0.506948848	-2325639959	8,65252205	-14,60387755	Bangkrut
SMRA	2019	0.142738036	-0.024932931	-41,16641262	0,00017857	-41,1664126,1	Bangkrut
	2020	0.105679073	-0.111175933	-10,25437882	0,000157362	-10,25437882	Bangkrut

Sumber : Pengolahan Data Sekunder (2022)

Lampiran 09. Hasil Opini Audit

Hasil Opini Audit

Nama Perusahaan	Tahun	Hasil Opini Audit
ARMY	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
ASRI	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
BEST	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
BIKA	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
BIPP	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
BKSL	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
CITY	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
DART	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
DILD	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
DMAS	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
ELTY	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
EMDE	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
FMII	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
GWSA	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
JRPT	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
KIJA	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
KOTA	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
LAND	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
LPCK	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
LPKR	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
MDLN	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
MTLA	2019	Wajar Tanpa Pengecualian

	2020	Wajar Tanpa Pengecualian
NIRO	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
OMRE	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
POSA	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PPRO	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PUDP	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
PWON	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
RDTX	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
RODA	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
SATU	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
SMDM	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian
SMRA	2019	Wajar Tanpa Pengecualian
	2020	Wajar Tanpa Pengecualian

Sumber: *Indonesian Stock Exchange (IDX) 2019-2020*



Lampiran 10. Uji Normalitas

Case Processing Summary

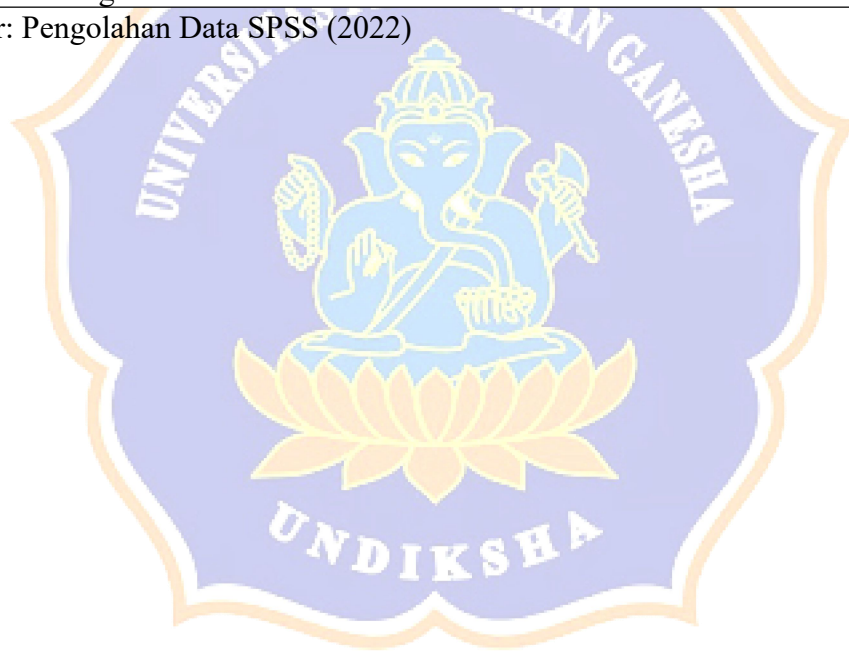
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Altman_Z	66	100.0%	0	0.0%	66	100.0%
Springate_S	66	100.0%	0	0.0%	66	100.0%

Tests of Normality

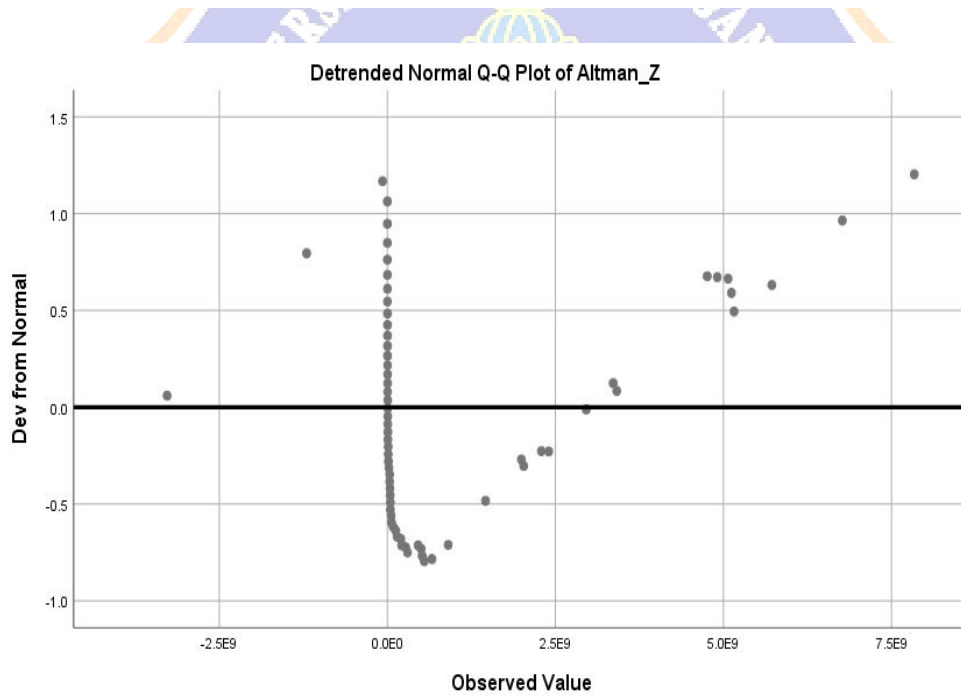
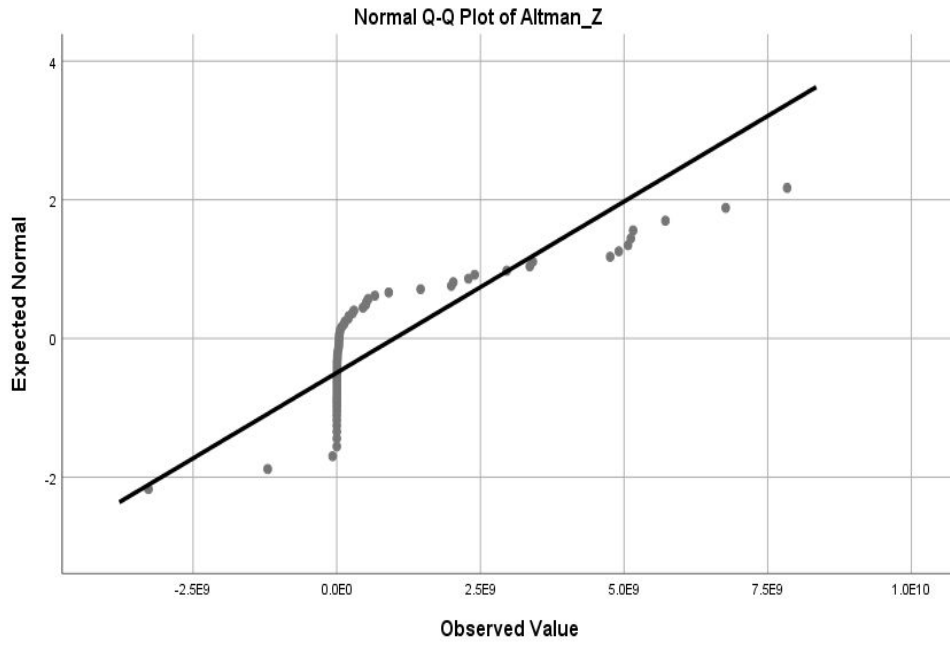
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Altman_Z	.316	66	.000	.702	66	.000
Springate_S	.193	66	.000	.925	66	.001

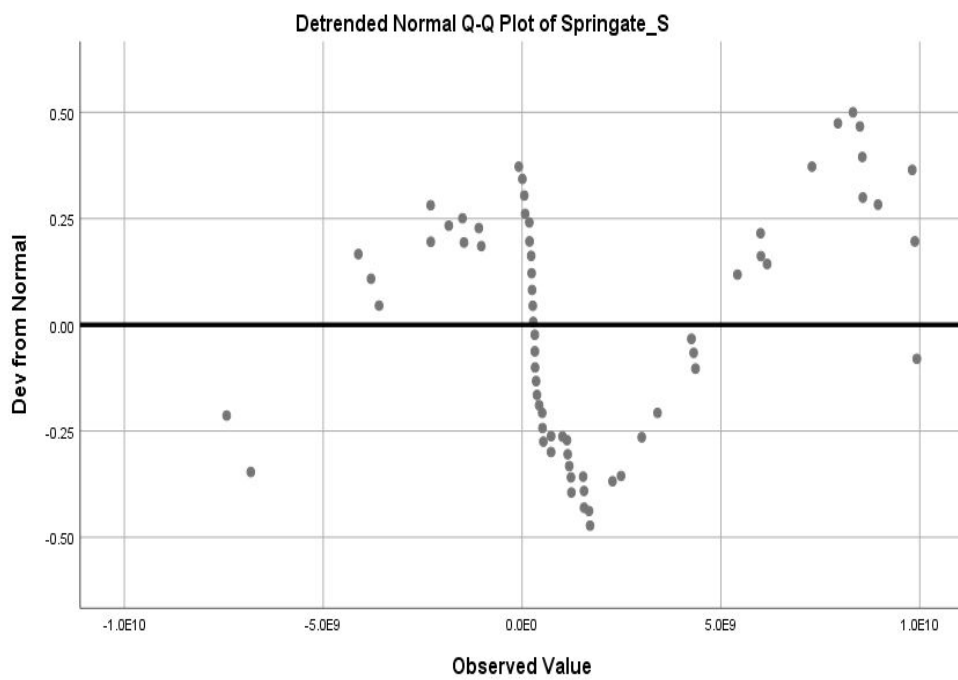
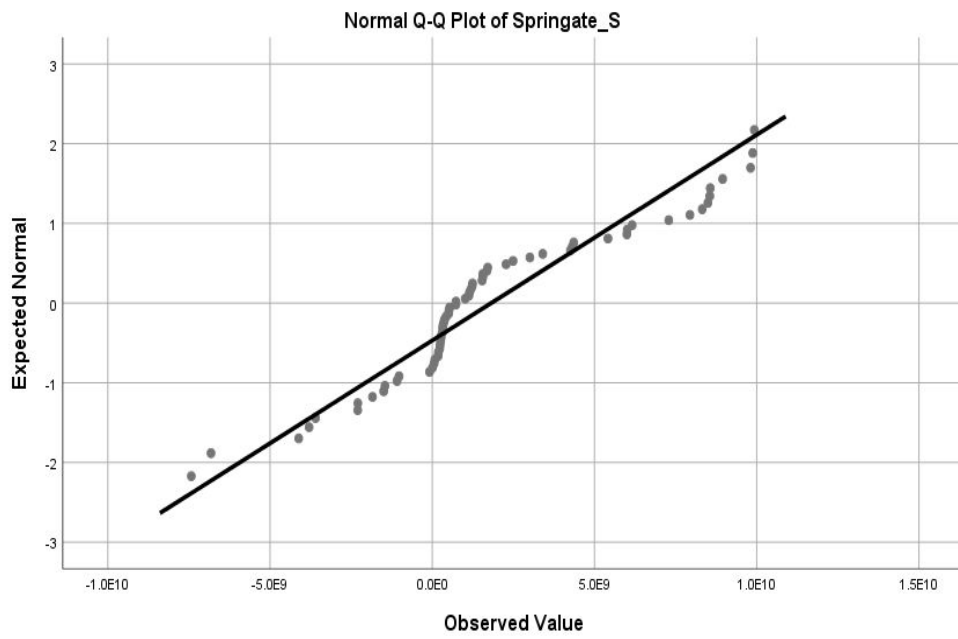
a. Lilliefors Significance Correction

Sumber: Pengolahan Data SPSS (2022)



Lampiran 11. Gambar Uji Normalitas





Sumber: Pengolahan Data SPSS (2022)

Lampiran 12. Uji Kruskal-Wallis

**Uji Kruskal Wallis
Ranks**

	Metode Prediksi	N	Mean Rank
Skor_Prediksi	Altman Z-Score	66	57.62
	Springate	66	75.38
	Total	132	

Test Statistics^{a,b}

Skor_Prediksi	
Kruskal-Wallis H	7.113
Df	1
Asymp. Sig.	.008

a. Kruskal Wallis Test

b. Grouping Variable: Altman Z-Score

Lampiran 13. Uji Akurasi

**Matriks Pemanding
Metode Altman Z-Score Modifikasi dan Opini Auditor**

<i>Altman Z-Score</i>	Opini Auditor		
	WTP	WDP	TW/MMP
$Z > 2,6$	40	0	0
$1,1 < Z < 2,6$	6	0	0
$Z < 1,1$	20	0	0

Sumber : Pengolahan Data Sekunder (2022)

**Tabel 4.7
Matriks Pemanding
Metode Springate dan Opini Auditor**

<i>Springate</i>	Opini Auditor	
	WTP/WDP	TW/MMP
$S \geq 0,862$	26	0
$S < 0,862$	40	0

Sumber : Pengolahan Data Sekunder (2022)

Uji Akurasi

Prediksi Perusahaan	Metode Altman Z-Score	Metode Springate
Sehat	40	30
Grey Area	6	0

Bangkrut	20	36
Total	66	66
Akurasi (%)	60%	45%
Error (%)	40%	55%

Sumber : Pengolahan Data Sekunder (2022)

