



Lampiran 1. Tabulasi Data S-Score

NO	KODE PERUSAHAAN	S-Score			
		2020	2021	RR	2022
1	AKKU	-0,089740	-0,621405	-0,355573	-0,427680
2	ARTA	-0,288373	-0,434736	-0,361554	0,088629
3	CLAY	-1,329132	-0,842695	-1,085913	-0,617245
4	DFAM	0,301247	0,344033	0,322640	0,195152
5	IKAI	-0,484474	-0,247584	-0,366029	-0,244105
6	JIHD	-0,073365	-0,106907	-0,090136	1,479502
7	JSPT	-0,177455	-0,278710	-0,228082	0,203856
8	KPIG	0,202989	0,117514	0,160251	0,104332
9	MINA	-2,374840	-0,583226	-1,479033	-0,509722
10	NASA	0,039784	0,113936	0,076860	0,185385
11	NATO	0,492728	-1,132007	-0,319640	-0,365780
12	PGLI	-0,880697	2,003479	0,561391	0,355146
13	PNSE	-0,563720	-0,410410	-0,487065	0,219155
14	PSKT	-0,600933	-0,301496	-0,451215	-0,081425
15	RISE	0,265803	0,762667	0,514235	0,807091
16	SHID	-0,305542	-0,446767	-0,376155	-0,127048
17	SOTS	-0,523955	-0,415727	-0,469841	-0,841595

Lampiran 2. Tabulasi Data DAR

NO	KODE PERUSAHAAN	DAR			
		2020	2021	RR	2022
1	AKKU	0,185667	0,356747	0,271207	0,401998
2	ARTA	0,130844	0,135798	0,133321	0,038990
3	CLAY	0,815296	0,933967	0,874632	1,001674
4	DFAM	0,734530	0,742862	0,738696	0,796879
5	IKAI	0,345442	0,369629	0,357536	0,000385
6	JIHD	0,273974	0,277804	0,275889	0,281657
7	JSPT	0,475527	0,523341	0,499434	0,555960
8	KPIG	0,208931	0,208359	0,208645	0,202408
9	MINA	0,042701	0,061873	0,052287	0,070047
10	NASA	0,051674	0,054640	0,053157	0,051268
11	NATO	0,001453	0,003411	0,002432	0,002614
12	PGLI	0,328563	0,326252	0,327407	0,328658
13	PNSE	0,467891	0,512557	0,490224	0,525353
14	PSKT	0,154136	0,157873	0,156004	0,145684
15	RISE	0,221989	0,143868	0,182929	0,151446
16	SHID	0,382716	0,395813	0,389264	0,400050
17	SOTS	0,328191	0,374998	0,351595	0,403062

Lampiran 3. Tabulasi Data DER

NO	KODE PERUSAHAAN	DER			
		2020	2021	RR	2022
1	AKKU	0,227999	0,554598	0,391299	0,672236
2	ARTA	0,150541	0,157137	0,153839	0,040572
3	CLAY	4,414079	14,144046	9,279063	-598,444628
4	DFAM	2,766908	2,888959	2,827934	3,923173
5	IKAI	0,527748	0,586368	0,557058	0,000627
6	JHHD	0,377362	0,384666	0,381014	0,392092
7	JSPT	0,906675	1,097937	1,002306	1,252052
8	KPIG	0,264113	0,263199	0,263656	0,253774
9	MINA	0,044606	0,065954	0,055280	0,075323
10	NASA	0,054490	0,057798	0,056144	0,054038
11	NATO	0,001455	0,003423	0,002439	0,002621
12	PGLI	0,489343	0,484234	0,486788	0,489553
13	PNSE	0,879316	1,051522	0,965419	1,106829
14	PSKT	0,182223	0,187469	0,184846	0,170527
15	RISE	0,285329	0,168044	0,226687	0,178475
16	SHID	0,619999	0,655117	0,637558	0,666805
17	SOTS	0,488518	0,599995	0,544257	0,675215

Lampiran 4. Hasil Prediksi S-Score

NO	KODE	S-Score							
		2020	PREDIKAT	2021	PREDIKAT	RR	PREDIKAT	2022	PREDIKAT
1	AKKU	-0,089740	Distress	-0,621405	Distress	-0,355573	Distress	-0,427680	Distress
2	ARTA	-0,288373	Distress	-0,434736	Distress	-0,361554	Distress	0,088629	Distress
3	CLAY	-1,329132	Distress	-0,842695	Distress	-1,085913	Distress	-0,617245	Distress
4	DFAM	0,301247	Distress	0,344033	Distress	0,322640	Distress	0,195152	Distress
5	IKAI	-0,484474	Distress	-0,247584	Distress	-0,366029	Distress	-0,244105	Distress
6	JHHD	-0,073365	Distress	-0,106907	Distress	-0,090136	Distress	1,479502	Non Distress
7	JSPT	-0,177455	Distress	-0,278710	Distress	-0,228082	Distress	0,203856	Distress
8	KPIG	0,202989	Distress	0,117514	Distress	0,160251	Distress	0,104332	Distress
9	MINA	-2,374840	Distress	-0,583226	Distress	-1,479033	Distress	-0,509722	Distress
10	NASA	0,039784	Distress	0,113936	Distress	0,076860	Distress	0,185385	Distress
11	NATO	0,492728	Distress	-1,132007	Distress	-0,319640	Distress	-0,365780	Distress
12	PGLI	-0,880697	Distress	2,003479	Non Distress	0,561391	Distress	0,355146	Distress
13	PNSE	-0,563720	Distress	-0,410410	Distress	-0,487065	Distress	0,219155	Distress
14	PSKT	-0,600933	Distress	-0,301496	Distress	-0,451215	Distress	-0,081425	Distress
15	RISE	0,265803	Distress	0,762667	Distress	0,514235	Distress	0,807091	Distress
16	SHID	-0,305542	Distress	-0,446767	Distress	-0,376155	Distress	-0,127048	Distress
17	SOTS	-0,523955	Distress	-0,415727	Distress	-0,469841	Distress	-0,841595	Distress
Jumlah Distress			17		16		17		16
Jumlah Non Distress			0		1		0		1

Lampiran 5. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
S-Score Selama	17	-1,4790	,5614	-,260874	,5173010
S-Score Setelah	17	-,8416	1,4795	,024920	,5525410
DAR Selama	17	,0024	,8746	,315568	,2361150
DAR Setelah	17	,0004	1,0017	,315184	,2850761
DER Selama	17	,0024	9,2791	1,059740	2,2174906
DER Setelah	17	-598,4446	3,9232	-34,617101	145,2980118
Valid N (listwise)	17				

Lampiran 6. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test							
		S-Score Selama	S-Score Setelah	DAR Selama	DAR Setelah	DER Selama	DER Setelah
N		17	17	17	17	17	17
Normal Parameters ^{a,b}	Mean	-,260874	,024920	,315568	,315184	1,059740	-34,617101
	Std. Deviation	,5173010	,5525410	,2361150	,2850761	2,2174906	145,2980118
Most Extreme Differences	Absolute	,213	,186	,142	,144	,393	,535
	Positive	,133	,186	,142	,144	,393	,395
	Negative	-,213	-,075	-,092	-,135	-,317	-,535
Test Statistic		,213	,186	,142	,144	,393	,535
Asymp. Sig. (2-tailed)		,039 ^c	,120 ^c	,200 ^{c,d}	,200 ^{c,d}	,000 ^e	,000 ^e
a. Test distribution is Normal.							
b. Calculated from data.							
c. Lilliefors Significance Correction.							
d. This is a lower bound of the true significance.							

Lampiran 7. Hasil Uji Wilcoxon Signed Rank Test pada S-Score

Test Statistics ^a	
	S-Score Setelah - S-Score Selama
Z	-2,201 ^b
Asymp. Sig. (2-tailed)	,028
a. Wilcoxon Signed Ranks Test	
b. Based on negative ranks.	

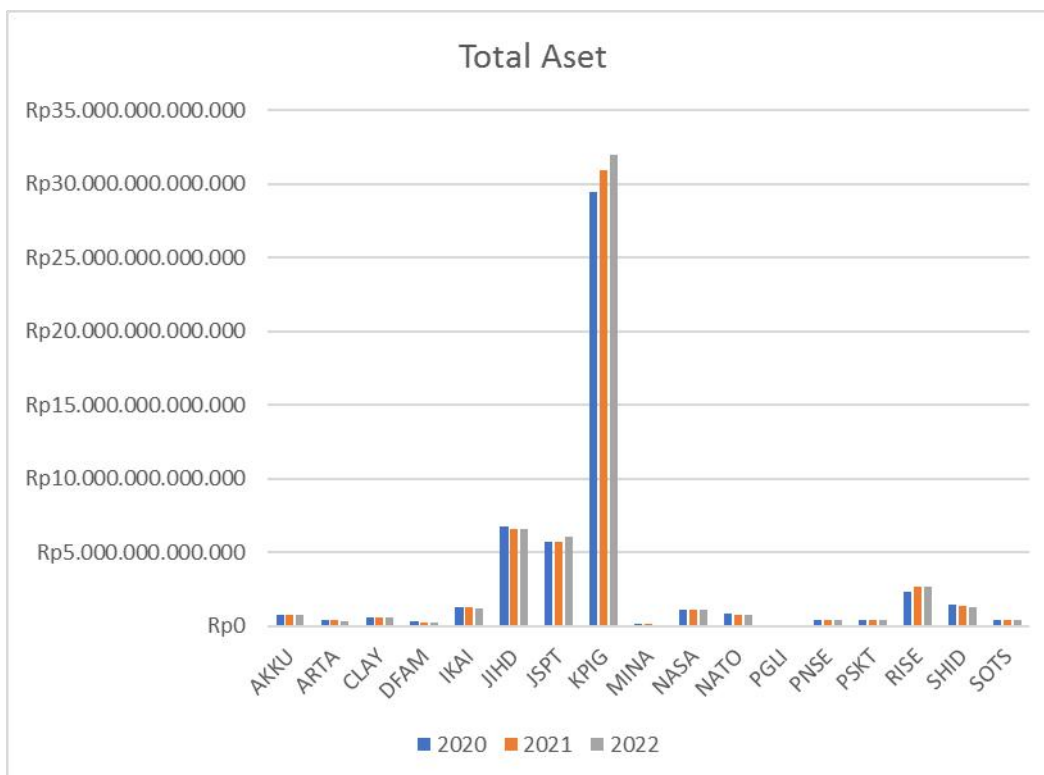
Lampiran 8. Hasil Uji *Paired Sample t-Test* pada DAR

Paired Samples Test									
		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	DAR Selama - DAR Setelah	,0003839	,1065859	,0258509	- ,0551853	,0544175	,015	16	,988

Lampiran 9. Hasil Uji *Wilcoxon Signed Rank Test* pada DER

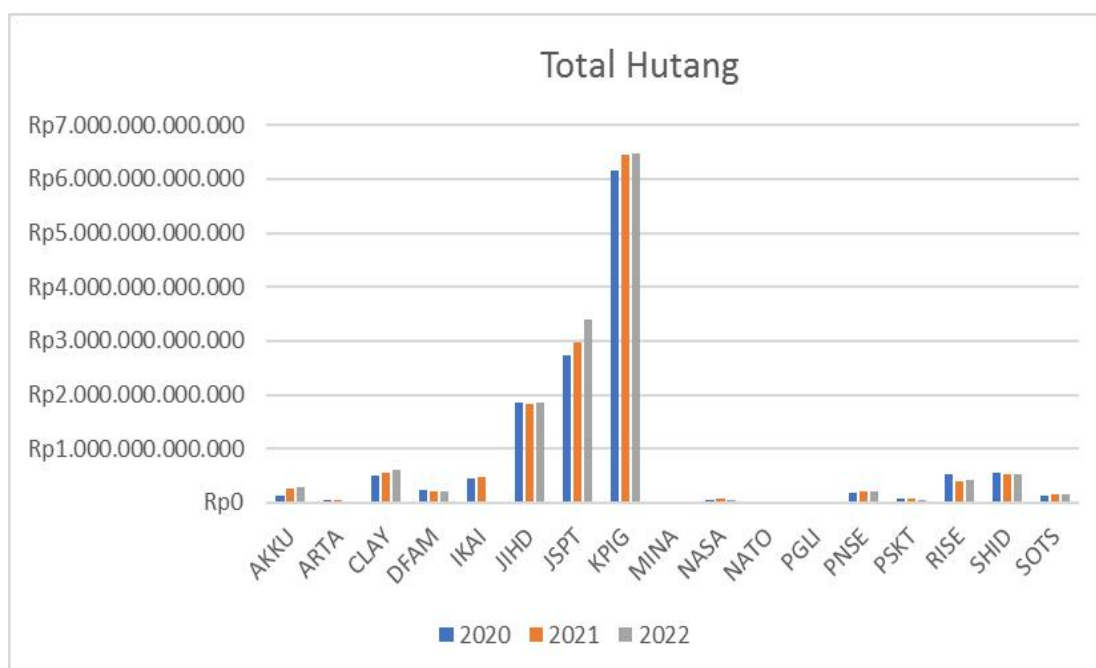
Test Statistics ^a	
	DER Setelah - DER Selama
Z	-,639 ^b
Asymp. Sig. (2-tailed)	,523
a. Wilcoxon Signed Ranks Test	
b. Based on negative ranks.	



Lampiran 10. Grafik Total Aset Periode 2020-2022**Lampiran 11. Data Total Aset Periode 2020-2022**

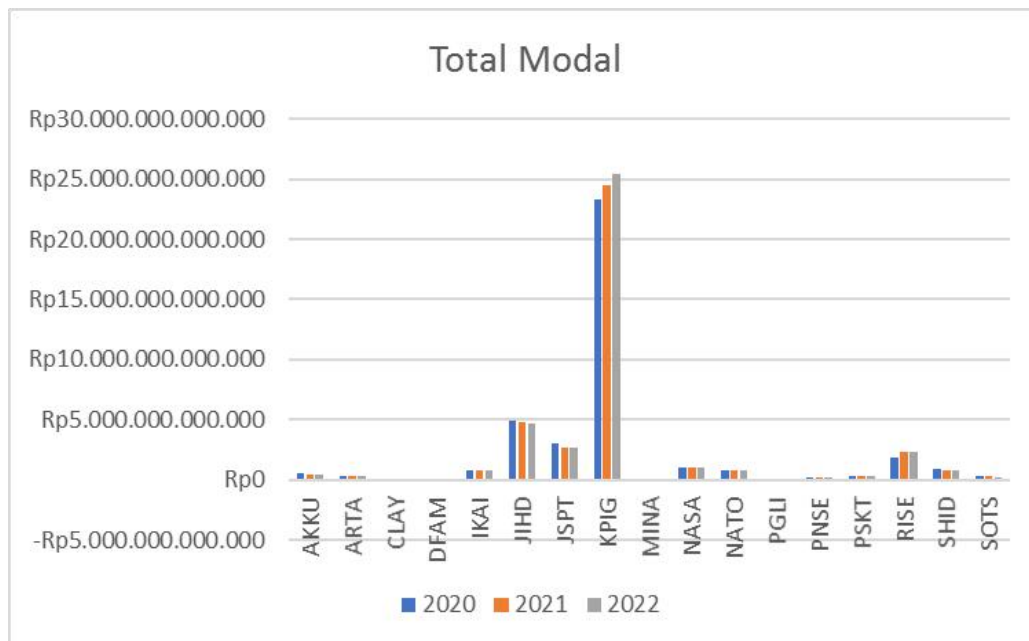
NO	KODE PERUSAHAAN	TOTAL ASET		
		2020	2021	2022
1	AKKU	Rp726.551.136.516	Rp730.789.751.049	Rp726.399.708.693
2	ARTA	Rp394.280.340.197	Rp382.348.998.125	Rp360.729.901.225
3	CLAY	Rp621.305.510.843	Rp604.675.696.445	Rp598.120.793.350
4	DFAM	Rp308.397.099.735	Rp271.988.568.417	Rp261.109.937.590
5	IKAI	Rp1.285.201.213.000	Rp1.243.123.975.000	Rp1.215.822.756.000
6	JIHD	Rp6.719.372.766.000	Rp6.609.371.028.000	Rp6.578.827.672.000
7	JSPT	Rp5.751.634.560.000	Rp5.682.538.723.000	Rp6.083.350.540.000
8	KPIG	Rp29.427.611.990.774	Rp30.912.009.095.198	Rp31.955.760.446.155
9	MINA	Rp115.906.164.889	Rp111.393.695.428	Rp107.200.528.392
10	NASA	Rp1.135.507.968.087	Rp1.133.852.216.949	Rp1.129.527.346.470
11	NATO	Rp808.770.530.038	Rp804.367.332.407	Rp802.217.966.948
12	PGLI	Rp86.661.244.360	Rp100.491.539.919	Rp88.451.909.752
13	PNSE	Rp403.840.911.977	Rp382.504.511.067	Rp372.689.554.925
14	PSKT	Rp436.430.544.368	Rp424.363.081.426	Rp410.704.300.872
15	RISE	Rp2.362.014.962.050	Rp2.646.552.344.998	Rp2.712.160.950.002
16	SHID	Rp1.429.746.827.407	Rp1.344.549.041.177	Rp1.303.744.727.251
17	SOTS	Rp417.897.918.156	Rp412.891.245.744	Rp405.016.642.067

Lampiran 12. Grafik Total Hutang Periode 2020-2022

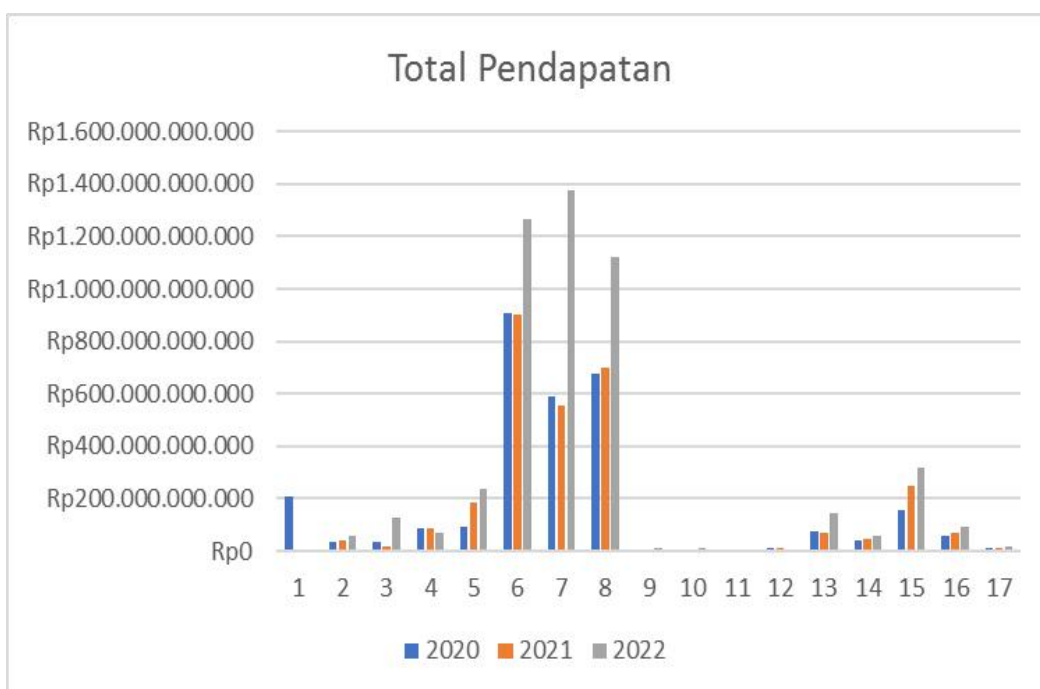


Lampiran 13. Data Total Hutang Periode 2020-2022

NO	KODE PERUSAHAAN	TOTAL HUTANG		
		2020	2021	2022
1	AKKU	Rp134.896.853.532	Rp260.707.002.887	Rp292.011.350.827
2	ARTA	Rp51.589.144.973	Rp51.922.185.264	Rp14.064.729.498
3	CLAY	Rp506.548.139.835	Rp564.747.416.739	Rp599.121.925.112
4	DFAM	Rp226.527.015.574	Rp202.049.910.225	Rp208.073.017.327
5	IKAI	Rp443.962.433.000	Rp459.494.982.000	Rp468.638.021
6	JIHD	Rp1.840.934.731.000	Rp1.836.110.280.000	Rp1.852.972.316.000
7	JSPT	Rp2.735.056.960.000	Rp2.973.906.693.000	Rp3.382.102.301.000
8	KPIG	Rp6.148.351.780.187	Rp6.440.802.030.527	Rp6.468.099.881.938
9	MINA	Rp4.949.334.264	Rp6.892.289.853	Rp7.509.040.857
10	NASA	Rp58.676.592.096	Rp61.953.985.743	Rp57.908.394.154
11	NATO	Rp1.175.133.924	Rp2.744.073.437	Rp2.097.260.277
12	PGLI	Rp28.473.677.237	Rp32.785.535.098	Rp29.070.384.279
13	PNSE	Rp188.953.693.217	Rp196.055.391.132	Rp195.793.623.346
14	PSKT	Rp67.269.583.952	Rp66.995.443.377	Rp59.833.011.007
15	RISE	Rp524.341.904.877	Rp380.753.760.351	Rp410.744.836.206
16	SHID	Rp547.186.693.295	Rp532.189.995.376	Rp521.563.014.488
17	SOTS	Rp137.150.357.892	Rp154.833.436.097	Rp163.246.710.082

Lampiran 14. Grafik Total Modal Periode 2020-2022**Lampiran 15.** Data Total Modal Periode 2020-2022

NO	KODE PERUSAHAAN	TOTAL MODAL		
		2020	2021	2022
1	AKKU	Rp591.654.282.984	Rp470.082.748.162	Rp434.388.357.866
2	ARTA	Rp342.691.195.224	Rp330.426.812.861	Rp346.665.171.727
3	CLAY	Rp114.757.371.008	Rp39.928.279.706	-Rp1.001.131.762
4	DFAM	Rp81.870.084.161	Rp69.938.658.192	Rp53.036.920.263
5	IKAI	Rp841.238.780.000	Rp783.628.993.000	Rp747.184.735.000
6	JIHD	Rp4.878.438.035.000	Rp4.773.260.748.000	Rp4.725.855.356.000
7	JSPT	Rp3.016.577.600.000	Rp2.708.632.030.000	Rp2.701.248.239.000
8	KPIG	Rp23.279.260.210.587	Rp24.471.207.064.671	Rp25.487.660.564.217
9	MINA	Rp110.956.830.625	Rp104.501.405.575	Rp99.691.487.535
10	NASA	Rp1.076.831.375.991	Rp1.071.898.231.206	Rp1.071.618.952.316
11	NATO	Rp807.595.396.114	Rp801.623.258.970	Rp800.120.706.671
12	PGLI	Rp58.187.567.123	Rp67.706.004.822	Rp59.381.525.473
13	PNSE	Rp214.887.218.760	Rp186.449.119.935	Rp176.895.931.579
14	PSKT	Rp369.160.960.416	Rp357.367.638.049	Rp350.871.289.865
15	RISE	Rp1.837.673.057.173	Rp2.265.798.584.647	Rp2.301.416.113.796
16	SHID	Rp882.560.134.112	Rp812.359.045.801	Rp782.181.712.763
17	SOTS	Rp280.747.560.264	Rp258.057.809.647	Rp241.769.931.985

Lampiran 16. Grafik Total Pendapatan Periode 2020-2022**Lampiran 17. Data Total Pendapatan Periode 2020-2022**

NO	KODE PERUSAHAAN	PENDAPATAN		
		2020	2021	2022
1	AKKU	Rp207.588.165.382	Rp3.051.735.626	Rp4.581.408.975
2	ARTA	Rp32.934.176.030	Rp40.480.469.347	Rp57.846.064.984
3	CLAY	Rp33.958.241.996	Rp19.386.073.054	Rp126.226.524.149
4	DFAM	Rp89.080.488.373	Rp84.637.100.693	Rp70.533.393.491
5	IKAI	Rp92.586.834.000	Rp186.296.319.000	Rp235.624.901.000
6	JHHD	Rp906.264.511.000	Rp902.939.268.000	Rp1.266.978.042.000
7	JSPT	Rp590.037.813.000	Rp552.780.814.000	Rp1.376.550.783.000
8	KPIG	Rp678.039.009.593	Rp699.975.339.646	Rp1.121.876.641.357
9	MINA	Rp3.748.441.328	Rp4.009.201.299	Rp9.306.489.051
10	NASA	Rp658.372.961	Rp4.235.194.746	Rp14.258.055.710
11	NATO	Rp1.628.481.178	Rp1.806.154.116	Rp4.876.773.323
12	PGLI	Rp13.344.614.117	Rp14.488.426.208	Rp3.086.889.400
13	PNSE	Rp76.511.926.328	Rp69.060.494.053	Rp143.574.826.603
14	PSKT	Rp42.427.385.926	Rp47.269.288.960	Rp58.868.549.821
15	RISE	Rp155.372.926.625	Rp249.103.324.854	Rp319.782.354.630
16	SHID	Rp55.621.388.834	Rp69.422.735.722	Rp90.237.216.111
17	SOTS	Rp10.095.970.057	Rp12.383.996.473	Rp19.396.218.333

RIWAYAT HIDUP



Ketut Febri Yantari lahir di Penglatan pada 4 Februari 2000. Penulis lahir dari pasangan suami istri Bapak Ketut Sukita dan Ibu Nengah Kertiasih. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Jalan Pulau Irian, Dusun Kajanan, Desa Pngelatan, Kecamatan Buleleng, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Nomor 3 Penglatan dan lulus pada tahun 2013. Kemudian penulis melanjutkan pendidikan tingkat menengah pertama di SMP Negeri 5 Singaraja dan lulus pada tahun 2016. Selanjutnya, penulis menamatkan pendidikan menengah kejuruan pada tahun 2019 di SMK Negeri 1 Singaraja dengan mengambil jurusan Akuntansi, kemudian melanjutkan ke jenjang perguruan tinggi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2023 penulis telah menyelesaikan Skripsi yang berjudul “*Analisis Financial distress Menggunakan Model Springate dan Financial performance Sebelum dan Selama Pandemi Covid-19 (Studi pada Perusahaan Sub-Industri Hotel, Resort, dan Cruise lines yang Terdaftar di BEI Periode 2018-2021)*”. Selanjutnya, mulai tahun 2023 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.

