



Lampiran 01. Data Perusahaan Sektor *Property* dan *Real Estate* yang Menjadi Populasi Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	ADCP	Adhi Commuter Properti Tbk.
2	AMAN	Makmur Berkah Amanda Tbk.
3	APLN	Agung Podomoro Land Tbk.
4	ARMY	Armidian Karyatama Tbk.
5	ASPI	Andalan Sakti Primaindo Tbk.
6	ASRI	Alam Sutera Realty Tbk.
7	ATAP	Trimitra Prawara Goldland Tbk.
8	BAPA	Bekasi Asri Pemula Tbk.
9	BAPI	Bhakti Agung Propertindo Tbk.
10	BBSS	Bumi Benowo Sukses Sejahtera Tbk.
11	BCIP	Bumi Citra Permai Tbk.
12	BEST	Bekasi Fajar Industrial Estate
13	BIKA	Binakarya Jaya Abadi Tbk.
14	BIPP	Bhuwanatala Indah Permai Tbk.
15	BKDP	Bukit Darmo Property Tbk.
16	BKSL	Sentul City Tbk.
17	BSBK	Wulandari Bangun Laksana Tbk.
18	BSDE	Bumi Serpong Damai Tbk.
19	CBPE	Citra Buana Prasida Tbk.
20	CITY	Natura City Developments Tbk.
21	COWL	Cowell Development Tbk.
22	CPRI	Capri Nusa Satu Properti Tbk.
23	CSIS	Cahayasakti Investindo Sukses
24	CTRA	Ciputra Development Tbk.
25	DADA	Diamond Citra Propertindo Tbk.
26	DART	Duta Anggada Realty Tbk.
27	DILD	Intiland Development Tbk.
28	DMAS	Puradelta Lestari Tbk.
29	DUTI	Duta Pertiwi Tbk
30	ELTY	Bakrieland Development Tbk.
31	EMDE	Megapolitan Developments Tbk.
32	FMII	Fortune Mate Indonesia Tbk
33	FORZ	Forza Land Indonesia Tbk.
34	GAMA	Aksara Global Development Tbk.
35	GMTD	Gowa Makassar Tourism Development Tbk.
36	GPRA	Perdana Gapuraprima Tbk.
37	GRIA	Ingria Pratama Capitalindo Tbk

No.	Kode Perusahaan	Nama Perusahaan
38	HBAT	Minahasa Membangun Hebat Tbk.
39	HOMI	Grand House Mulia Tbk.
40	INDO	Royalindo Investa Wijaya Tbk.
41	INPP	Indonesian Paradise Property Tbk.
42	IPAC	Era Graharealty Tbk.
43	JRPT	Jaya Real Property Tbk.
44	KBAG	Karya Bersama Anugerah Tbk.
45	KIJA	Kawasan Industri Jababeka Tbk.
46	KOCI	Kokoh Exa Nusantara Tbk.
47	LAND	Trimitra Propertindo Tbk.
48	LCGP	Eureka Prima Jakarta Tbk.
49	LPCK	Lippo Cikarang Tbk
50	LPKR	Lippo Karawaci Tbk.
51	LPLI	Star Pacific Tbk
52	MDLN	Modernland Realty Tbk.
53	MKPI	Metropolitan Kentjana Tbk.
54	MMLP	Mega Manunggal Property Tbk.
55	MPRO	Maha Properti Indonesia Tbk.
56	MSIE	Multisarana Intan Eduka Tbk.
57	MTLA	Metropolitan Land Tbk.
58	MTSM	Metro Realty Tbk.
59	MYRX	Hanson International Tbk.
60	NASA	Andalan Perkasa Abadi Tbk.
61	NIRO	City Retail Developments Tbk.
62	NZIA	Nusantara Almazia Tbk.
63	OMRE	Indonesia Prima Property Tbk
64	PAMG	Bima Sakti Pertiwi Tbk.
65	PLIN	Plaza Indonesia Realty Tbk.
66	POLI	Pollux Hotels Group Tbk.
67	POLL	Pollux Properties Indonesia Tb
68	POSA	Bliss Properti Indonesia Tbk.
69	PPRO	PP Properti Tbk.
70	PUDP	Pudjadi Prestige Tbk.
71	PURI	Puri Global Sukses Tbk.
72	PWON	Pakuwon Jati Tbk.
73	RBMS	Ristia Bintang Mahkotasejati Tbk.
74	RDTX	Roda Vivatex Tbk
75	REAL	Repower Asia Indonesia Tbk.
76	RELF	Graha Mitra Asia Tbk.
77	RIMO	Rimo International Lestari Tbk

No.	Kode Perusahaan	Nama Perusahaan
78	RISE	Jaya Sukses Makmur Sentosa Tbk
79	ROCK	Rockfields Properti Indonesia
80	RODA	Pikko Land Development Tbk.
81	SAGE	Saptausaha Gemilangindah Tbk.
82	SATU	Kota Satu Properti Tbk.
83	SMDM	Suryamas Dutamakmur Tbk.
84	SMRA	Summarecon Agung Tbk.
85	SWID	Saraswanti Indoland Development Tbk.
86	TARA	Agung Semesta Sejahtera Tbk.
87	TRIN	Perintis Trinita Properti Tbk.
88	TRUE	Trinita Dinamik Tbk.
89	UANG	Pakuan Tbk.
90	URBN	Urban Jakarta Propertindo Tbk.
91	VAST	Vastland Indonesia Tbk.
92	WINR	Winner Nusantara Jaya Tbk.

Sumber: www.idx.co.id (Data Diolah, 2023)

Lampiran 02. Data Laba Rugi Perusahaan Sektor *Property* dan *Real Estate*

No.	Kode	Laba/Rugi		
		2020	2021	2022
1	APLN	180.144.688	(485.227.632)	2.268.910.393
2	ASPI	(2.410.115.364)	(698.498.498)	(2.907.454.314)
3	ASRI	(1.036.617.865)	142.928.791	1.098.364.937
4	BAPA	(3.737.826.580)	(2.052.255.452)	(3.712.072.464)
5	BAPI	(2.456.842.599)	(1.016.507.793)	(97.843.557)
6	BBSS	(512.878.724)	(1.094.508.876)	(1.810.683.043)
7	BEST	(115.219.635.076)	(71.095.023.263)	33.729.572.546
8	BIKA	(104.334.806.073)	194.564.034.960	(177.893.377.255)
9	BKSL	(556.301.782.629)	229.270.350.880	(167.082.791.575)
10	DART	(400.173.079)	(411.222.141)	(421.159.213)
11	DILD	68.962.241.069	(30.049.182.958)	191.967.902.267
12	ELTY	(326.358)	(273.529)	(789.619)
13	EMDE	(56.617.681.066)	1.034.201.610.092	(68.275.169.424)
14	FMII	(1.481.751.003)	8.562.317.113	17.293.843.958
15	GMTD	(105.950.046.766)	(27.376.369.761)	8.998.249.188
16	INPP	(483.534.590.924)	(28.445.978.434)	69.492.222.999
17	LAND	(17.948.327.231)	(11.601.943.202)	(7.918.635.681)
18	LPCK	(3.646.386)	140.369	302.814
19	LPKR	(9.637.220)	(1.623.183)	(2.327.495)

No.	Kode	Laba/Rugi		
		2020	2021	2022
20	LPLI	(21.117)	248.262	38.673
21	MDLN	(1.763.880.064.128)	(41.994.106.784)	20.170.729.245
22	MMLP	(89.078.551)	366.262.697	194.546.174
23	MPRO	12.773.503	(13.969.360)	(29.208.883)
24	MTSM	(8.716.984.332)	(3.121.418.234)	(6.947.090.119)
25	NASA	(6.527.051.485)	(4.933.144.785)	(279.278.890)
26	NIRO	157.776.799.288	(164.129.909.756)	(355.490.918.415)
27	OMRE	(222.986.825.963)	(170.512.564.243)	(235.810.272.617)
28	PAMG	(6.328.648.783)	(10.461.119.551)	(3.204.647.893)
29	PLIN	(575.176.897)	447.757.412	557.392.413
30	POLL	86.560.690.661	(136.516.510.586)	(136.516.510.586)
31	POSA	(135.567.629.355)	(141.256.282.027)	(121.611.708.472)
32	PUDP	(23.445.488.581)	(17.733.938.826)	279.002.702.816
33	RBMS	(45.421.421.796)	(23.700.030.500)	(39.783.212.530)
34	RISE	(39.146.758.147)	40.965.480.325	35.845.759.726
35	ROCK	(7.623.975.625)	(5.316.068.984)	5.734.158.172
36	RODA	(168.023.184.891)	32.760.960.104	(25.847.148.542)
37	SATU	(19.102.861.276)	(17.007.904.858)	(8.190.794.022)
38	TARA	(12.547.995.411)	21.430.197.891	(3.070.556.913)
39	TRIN	7.865.425	(50.322.824)	28.044.284
40	UANG	(29.255.872.452)	(76.143.367.649)	(59.113.539.721)

Sumber: www.idx.co.id (Data Diolah, 2023)

Lampiran 03. Data Perusahaan Sektor *Property* dan *Real Estate* yang Menjadi Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1.	APLN	Agung Podomoro Land Tbk.
2.	ASPI	Andalan Sakti Primaindo Tbk.
3.	ASRI	Alam Sutera Realty Tbk.
4.	BAPA	Bekasi Asri Pemula Tbk.
5.	BAPI	Bhakti Agung Propertindo Tbk.
6.	BBSS	Bumi Benowo Sukses Sejahtera Tbk.
7.	BEST	Bekasi Fajar Industrial Estate Tbk.
8.	BIKA	Binakarya Jaya Abadi Tbk.
9.	BKSL	Sentul City Tbk.
10.	DART	Duta Anggada Realty Tbk.
11.	DILD	Intiland Development Tbk.

No.	Kode Perusahaan	Nama Perusahaan
12.	ELTY	Bakrieland Development Tbk.
13.	EMDE	Megapolitan Developments Tbk.
14.	FMII	Fortune Mate Indonesia Tbk
15.	GMTD	Gowa Makassar Tourism Development Tbk.
16	INPP	Indonesian Paradise Property Tbk.
17	LAND	Trimitra Propertindo Tbk.
18	LPCK	Lippo Cikarang Tbk
19	LPKR	Lippo Karawaci Tbk.
20	LPLI	Star Pacific Tbk
21	MDLN	Modernland Realty Tbk.
22	MMLP	Mega Manunggal Property Tbk.
23	MPRO	Maha Properti Indonesia Tbk.
24	MTSM	Metro Realty Tbk.
25	NASA	Andalan Perkasa Abadi Tbk.
26	NIRO	City Retail Developments Tbk.
27	OMRE	Indonesia Prima Property Tbk
28	PAMG	Bima Sakti Pertiwi Tbk.
29	PLIN	Plaza Indonesia Realty Tbk.
30	POLL	Pollux Properties Indonesia Tbk.
31	POSA	Bliss Properti Indonesia Tbk.
32	PUDP	Pudjiadi Prestige Tbk.
33	RBMS	Ristia Bintang Mahkotasejati Tbk.
34	RISE	Jaya Sukses Makmur Sentosa Tbk.
35	ROCK	Rockfields Properti Indonesia Tbk.
36	RODA	Pikko Land Development Tbk.
37	SATU	Kota Satu Properti Tbk.
38	TARA	Agung Semesta Sejahtera Tbk.
39	TRIN	Perintis Trinita Properti Tbk.
40	UANG	Pakuan Tbk.

Sumber: www.idx.co.id (Data Diolah, 2023)

Lampiran 04. Data Komponen Metode Altman Z-Score Modifikasi

Nama Perusahaan	Tahun	WC	TA	RE	EBIT	TE	TDR
APLN	2020	5.517.664.514	30.391.359.956	4.758.954.964	1.254.480.455	11.355.225.034	19.036.134.922
	2021	4.644.546.217	29.611.111.193	4.108.595.396	554.113.280	10.539.777.680	19.071.333.513
	2022	5.531.831.541	28.617.781.741	6.103.512.431	3.768.403.830	12.469.561.080	16.148.220.661
ASPI	2020	92.864.229.086	99.903.703.388	-4.161.340.533	-3.064.131.398	70.563.934.001	29.339.769.387
	2021	99.562.200.644	104.778.918.147	-4.977.652.854	-1.137.472.670	72.941.244.871	31.837.673.276
	2022	81.435.751.641	91.092.516.349	-7.725.810.891	-3.580.133.355	70.079.237.641	21.013.278.708
ASRI	2020	-1.042.160.279	21.226.814.871	6.735.849.574	172.780.331	9.386.147.910	11.840.666.961
	2021	-598.859.885	21.933.974.714	6.888.454.855	1.109.773.043	9.536.091.236	12.397.883.478
	2022	-81.525.167	22.298.925.271	7.973.214.235	2.139.736.771	10.642.624.565	11.656.300.706
BAPA	2020	100.299.254.833	142.306.771.029	67.683.882.099	-2.416.162.233	134.207.847.670	80.098.923.359
	2021	99.557.391.289	139.570.998.335	65.631.626.647	-1.708.580.311	132.399.912.496	71.171.085.839
	2022	16.462.583.070	135.434.013.488	61.919.554.183	-3.389.301.025	128.844.921.195	60.589.092.293
BAPI	2020	577.352.497.878	626.301.225.193	-11.044.247.872	-2.125.949.382	428.732.962.428	197.568.262.765
	2021	576.370.850.675	650.261.732.915	-12.060.755.665	-837.923.256	427.743.682.942	222.518.049.973
	2022	589.378.221.987	663.258.694.473	-12.158.599.222	14.590.470	427.738.463.869	235.520.230.604
BBSS	2020	96.565.455.989	256.020.467.272	2.157.548.754	-674.369.512	251.651.862.602	49.368.604.670
	2021	96.651.876.048	254.690.876.408	1.063.330.924	-1.121.316.345	250.818.661.897	38.872.214.511
	2022	93.585.398.861	253.436.945.894	-747.352.119	-1.675.435.154	248.787.500.490	46.649.445.404
BEST	2020	2.464.157.411.203	6.282.180.229.732	2.967.437.496.155	22.157.026.867	4.356.657.103.651	1.925.523.126.081
	2021	2.080.129.181.321	6.046.212.385.412	2.904.718.685.404	29.479.892.371	4.293.897.345.417	1.752.315.039.995

Nama Perusahaan	Tahun	WC	TA	RE	EBIT	TE	TDR
	2022	2.307.196.671.775	6.078.468.909.026	2.939.345.317.094	217.390.750.709	4.328.504.067.271	1.749.964.841.755
BIKA	2020	430.132.240.125	3.192.672.527.435	-292.718.496.429	-43.125.028.266	-344.946.832.098	3.537.619.359.533
	2021	448.189.659.245	3.064.221.042.583	-229.611.738.014	237.210.503.234	-152.771.650.320	3.216.992.692.903
	2022	259.484.494.832	2.900.520.980.450	-356.474.307.005	84.604.289.151	-328.066.486.936	3.228.587.467.386
BKSL	2020	1.318.569.494.303	18.371.229.973.821	473.417.222.828	15.025.169.764	10.250.098.967.395	8.121.131.006.426
	2021	2.996.307.439.092	16.654.989.338.161	741.193.989.568	378.256.504.356	10.486.049.543.695	6.168.939.794.466
	2022	2.265.267.628.323	16.721.760.263.807	581.279.230.724	257.986.079.541	10.323.210.840.150	6.398.549.423.657
DART	2020	-426.972.166	6.656.120.982	874.127.479	-62.711.200	2.914.108.781	3.742.012.201
	2021	-1.098.176.263	6.604.034.590	462.910.355	-67.145.770	2.503.287.462	4.100.747.128
	2022	-853.571.512	6.462.680.097	41.761.512	-40.981.017	2.082.346.272	4.380.333.825
DILD	2020	150.063.368.686	15.701.872.562.921	1.068.996.566.394	778.389.793.916	6.049.249.422.919	9.652.623.140.002
	2021	179.570.775.366	16.461.784.737.635	1.092.044.762.672	665.892.808.944	6.032.148.919.731	10.429.635.817.904
	2022	268.312.461.369	16.351.848.378.006	1.002.160.385.212	969.226.314.690	6.215.652.955.420	10.429.635.817.904
ELTY	2020	221.425	11.823.436	-235.876	-200.618	8.435.792	3.387.644
	2021	76.591	11.681.203	-33.966	-116.294	8.147.635	3.533.568
	2022	550.660	9.913.459	-210.674	-17.950	7.241.847	2.671.612
EMDE	2020	963.583.860.164	2.454.054.273.495	84.490.236.878	-33.457.541.656	548.361.518.839	1.905.692.754.656
	2021	487.267.732.327	3.728.638.990.780	1.223.997.279.811	26.562.454.682	1.694.950.913.099	2.033.688.077.681
	2022	407.406.588.506	3.743.751.737.058	1.155.468.472.757	5.023.712.942	1.626.251.802.825	2.117.499.934.233
FMII	2020	185.562.399.309	870.707.453.070	347.879.003.726	13.590.488.591	625.182.803.176	245.524.649.894
	2021	54.262.378.934	869.030.674.625	356.437.331.557	21.619.806.719	635.698.367.058	233.332.307.567
	2022	126.141.744.498	752.865.843.071	373.731.928.180	21.177.117.575	651.997.884.387	100.867.958.685

Nama Perusahaan	Tahun	WC	TA	RE	EBIT	TE	TDR
GMTD	2020	131.485.292.608	987.323.142.096	528.544.028.255	21.732.993.390	584.938.806.990	402.384.335.106
	2021	203.131.934.031	1.072.934.636.699	500.678.045.751	-4.145.499.601	557.072.823.084	515.861.813.615
	2022	130.874.823.621	1.160.940.485.132	510.041.777.657	65.156.259.180	566.436.554.528	594.503.930.604
INPP	2020	552.212.633.956	7.657.106.251.566	2.155.106.927.963	-24.694.658.009	5.772.041.422.414	1.885.064.829.152
	2021	1.213.236.476.224	8.745.700.244.235	2.154.701.965.225	-3.684.531.347	5.718.188.879.803	3.027.511.364.432
	2022	1.414.305.542.206	9.163.821.178.882	2.167.180.578.628	124.076.019.538	5.739.889.962.764	3.423.931.216.118
LAND	2020	60.120.589.285	755.728.123.635	-16.609.090.906	-8.292.701.328	487.421.099.674	268.307.023.961
	2021	34.291.232.600	763.357.981.904	-28.188.628.108	-1.817.423.884	475.841.562.472	287.516.419.432
	2022	-8.682.936.987	734.346.966.843	-36.094.427.789	1.757.384.940	467.935.762.791	266.411.204.052
LPCK	2020	4.597.792	9.719.570	974.906	-1.806.642	6.579.162	3.140.408
	2021	4.259.957	9.134.537	1.002.138	298.706	6.406.946	2.727.591
	2022	4.462.702	9.349.613	1.313.721	398.401	6.695.171	2.654.442
LPKR	2020	22.504.372	51.865.480	-6.617.294	-4.962.418	23.573.655	28.291.825
	2021	21.768.935	52.080.936	-8.271.890	1.455.670	22.486.009	29.594.927
	2022	19.818.141	49.870.897	-10.961.724	113.063	19.139.891	30.731.006
LPLI	2020	429.791	935.197	-1.782.014	-16.010	739.263	195.934
	2021	669.308	974.069	-1.531.384	-19.073	961.874	121.195
	2022	805.662	1.125.536	-1.492.487	-7.588	1.111.377	149.159
MDLN	2020	-6.906.929.454.131	14.850.039.389.857	1.990.852.711.547	-1.213.065.303.896	4.220.208.243.185	10.629.831.146.672
	2021	-73.765.162.897	14.539.539.040.795	1.995.052.463.878	458.358.781.547	4.184.097.758.081	10.355.441.282.714
	2022	-599.290.403.304	13.528.168.874.943	1.979.864.721.957	297.373.660.976	4.225.533.402.110	9.302.635.472.833
MMLP	2020	4.811.672.161	6.726.005.150	1.644.889.912	240.817.304	5.762.537.984	963.467.166

Nama Perusahaan	Tahun	WC	TA	RE	EBIT	TE	TDR
	2021	972.869.480	7.107.303.861	1.844.511.939	248.357.496	6.157.354.007	949.949.854
	2022	1.365.975.963	7.635.870.085	1.951.881.178	260.579.757	6.183.751.215	1.452.118.870
MPRO	2020	-283.879.108	1.770.238.845	-29.097.037)	36.114.105	1.368.422.273	401.816.572
	2021	-326.307.623	1.762.114.841	-42.948.81	3.357.239	1.354.597.302	407.517.539
	2022	-357.967.949	1.725.176.255	-72.134.188	-11.260.184	1.325.523.976	399.652.279
MTSM	2020	7.915.051.182	72.921.362.051	-15.956.798.401	-10.704.989.018	45.104.146.887	27.817.215.164
	2021	20.252.892.887	69.927.105.928	-18.359.523.237	-3.231.040.693	42.699.016.921	27.228.089.007
	2022	24.317.600.230	61.883.551.310	-24.766.599.211	-24.766.599.211	36.285.527.458	25.598.023.852
NASA	2020	18.315.483.549	1.135.507.968.087	-21.019.133.077	-4.341.921.323	1.076.831.375.991	158.676.592.096
	2021	86.776.888.023	1.133.852.216.949	-25.952.119.275	-939.663.790	1.071.898.231.206	161.953.985.743
	2022	72.576.101.103	1.129.527.346.470	-26.231.630.308	5.594.558.908	1.071.618.952.316	157.908.394.154
NIRO	2020	1.377.898.534.794	10.608.390.520.541	-170.941.138.102	11.582.017.379	6.589.326.198.353	4.019.064.322.188
	2021	1.769.563.774.172	11.691.071.599.377	-229.860.045.062	129.494.924.932	6.427.221.923.649	5.263.849.675.728
	2022	735.624.506.826	12.930.967.694.757	-398.475.878.465	172.714.512.075	6.088.948.510.139	6.842.019.184.618
OMRE	2020	-35.987.194.417	4.133.988.674.027	2.732.096.359.837	-192.164.549.960	3.549.925.412.734	584.063.261.293
	2021	-292.698.229.206	4.109.589.029.627	2.562.456.377.896	-132.816.318.333	3.385.627.450.470	723.496.392.230
	2022	-388.752.692.353	3.989.682.804.521	2.315.190.112.570	-237.876.762.071	3.162.053.683.507	827.629.121.014
PAMG	2020	2.847.706.010	582.806.214.350	234.905.289.724	9.369.978.892	435.412.639.821	147.393.574.529
	2021	2.371.754.027	583.578.892.476	224.444.170.173	6.065.744.168	426.021.430.150	157.557.462.326
	2022	-3.284.784.728	582.565.037.552	221.239.522.280	11.902.905.307	422.808.031.838	159.757.005.714
PLIN	2020	815.791.343	11.815.911.491	9.364.282.826	475.726.580	10.653.586.794	1.162.324.697
	2021	723.078.765	11.971.692.555	9.650.151.207	412.651.187	10.797.455.175	1.174.237.380

Nama Perusahaan	Tahun	WC	TA	RE	EBIT	TE	TDR
	2022	704.289.386	12.369.620.391	9.897.768.826	498.492.897	11.045.072.794	1.324.547.597
POLL	2020	-790.102.378.333	7.017.159.595.518	-225.913.512.488	78.998.574.404	1.481.595.240.380	5.535.564.355.138
	2021	-776.247.998.092	6.895.354.778.172	-336.511.056.160	-75.541.725.213)	1.348.182.405.958	5.547.172.372.214
	2022	-387.699.040.587	4.845.037.355.081	51.119.880.329	19.974.280.025	1.698.136.443.335	3.146.900.911.746
POSA	2020	-420.188.761.053	976.480.109.573	-790.860.522.292	-21.533.437.044	123.962.454.814	852.517.654.759
	2021	-657.927.800.579	908.417.331.069	-929.742.990.761	-36.538.779.770	-16.598.374.100	925.015.705.169
	2022	-798.771.611.476	862.192.739.447	-1.048.189.321.574	-33.723.383.318	-137.320.491.091	999.513.230.538
PUDP	2020	206.774.988.843	521.632.597.211	181.488.644.716	-3.315.177.458	317.352.279.296	204.280.317.915
	2021	206.557.917.308	492.003.943.529	163.622.476.061	2.784.861.635	301.457.884.376	190.546.059.153
	2022	321.559.684.641	651.369.072.120	442.558.194.307	306.308.745.679	581.238.169.396	270.130.902.724
RBMS	2020	53.740.266.529	760.445.865.842	-70.706.634.640	-34.959.817.062	559.750.108.573	200.695.757.269
	2021	60.964.073.945	771.096.800.598	-93.724.479.459	-15.048.011.871	556.143.509.759	214.953.290.839
	2022	42.162.356.596	717.606.761.078	-132.930.134.547	-27.548.337.332	518.666.624.300	198.940.136.778
RISE	2020	761.944.568.548	2.362.014.962.050	275.962.653.568	-25.493.096.386	1.837.673.057.173	524.341.904.877
	2021	1.143.820.335.883	2.646.552.344.998	325.212.491.552	10.302.716.048	2.265.798.584.647	380.753.760.351
	2022	1.183.135.142.138	2.712.160.950.002	362.890.080.537	42.931.609.793	2.301.416.113.796	410.744.836.206
ROCK	2020	92.398.940.272	1.070.221.739.644	-148.723.498.560	19.409.125.030	767.457.986.170	302.763.753.474
	2021	-1.357.080.028	1.046.987.621.332	-154.039.539.049	16.470.268.012	762.468.077.666	284.519.543.666
	2022	22.695.145.290	1.036.286.843.364	-148.305.378.412	24.057.085.031	768.430.522.792	267.856.320.572
RODA	2020	940.820.362.522	3.936.147.888.286	723.495.531.161	-109.844.481.029	2.201.679.698.409	1.734.468.189.877
	2021	1.134.591.650.809	3.650.686.851.644	734.885.561.538	88.254.530.018	2.230.164.838.011	1.420.522.013.633
	2022	1.041.465.260.978	3.547.426.939.513	699.277.643.416	40.436.983.821	2.218.529.730.753	1.328.897.208.760

Nama Perusahaan	Tahun	WC	TA	RE	EBIT	TE	TDR
SATU	2020	123.447.953.902	260.603.289.007	-35.719.518.038	-13.446.328.561	86.180.186.053	174.423.102.954
	2021	92.264.957.888	259.460.426.771	-52.507.916.514	-16.127.743.467	69.139.614.603	190.320.812.082
	2022	65.180.091.290	237.976.127.852	-60.625.179.135	-5.414.499.087	61.114.894.417	176.861.233.435
TARA	2020	-33.305.677.693	1.086.597.471.370	7.339.236.805	-1.505.473.039	1.041.195.429.921	245.402.041.449
	2021	13.225.120.672	1.085.232.564.474	27.847.573.904	22.496.555.835	1.062.688.781.609	222.543.782.865
	2022	9.618.866.915	1.080.248.725.557	24.240.902.347	-3.602.349.850	1.059.641.445.506	220.607.280.051
TRIN	2020	301.429.818	1.472.164.984	82.595.381	-39.982.493	706.651.692	765.513.292
	2021	140.007.147	1.871.869.145	33.115.285	-61.232.010	657.033.254	1.214.835.891
	2022	42.712.518	2.076.978.640	29.667.655	44.797.221	642.070.887	1.434.907.753
UANG	2020	61.948.254.517	320.535.957.959	-12.434.197.489	-9.240.580.447	114.440.833.761	206.095.124.198
	2021	-67.414.329.492	1.007.980.152.989	-87.133.209.767	-38.627.973.565	39.742.955.652	968.237.197.337
	2022	-703.852.474.455	1.488.828.175.253	146.530.256.878	-67.169.061.468	-19.654.132.859	1.508.482.308.112

Sumber: Pengolahan Data Sekunder (2024)



Lampiran 05. Hasil Perhitungan Rasio Metode Altman Z-Score Modifikasi

Nama Perusahaan	Tahun	X1	X2	X3	X4
APLN	2020	0,181554	0,156589	0,041278	0,596509
	2021	0,156851	0,138752	0,018713	0,552650
	2022	0,193301	0,213277	0,131681	0,772194
ASPI	2020	0,929537	-0,041654	-0,030671	2,405061
	2021	0,950212	-0,047506	-0,010856	2,291036
	2022	0,893989	-0,084813	-0,039302	3,334998
ASRI	2020	-0,049096	0,317327	0,008140	0,792704
	2021	-0,027303	0,314054	0,050596	0,769171
	2022	-0,003656	0,357560	0,095957	0,913036
BAPA	2020	0,704810	0,475620	-0,016979	1,675526
	2021	0,713310	0,470238	-0,012242	1,860305
	2022	0,121554	0,457194	-0,025025	2,126537
BAPI	2020	0,921845	-0,017634	-0,003394	2,170050
	2021	0,886367	-0,018548	-0,001289	1,922288
	2022	0,888610	-0,018332	0,000022	1,816143
BBSS	2020	0,377179	0,008427	-0,002634	5,097407
	2021	0,379487	0,004175	-0,004403	6,452389
	2022	0,369265	-0,002949	-0,006611	5,333129
BEST	2020	0,392246	0,472358	0,003527	2,262584
	2021	0,344038	0,480420	0,004876	2,450414
	2022	0,379569	0,483567	0,035764	2,473481
BIKA	2020	0,134725	-0,091684	-0,013508	-0,097508
	2021	0,146265	-0,074933	0,077413	-0,047489
	2022	0,089461	-0,122900	0,029169	-0,101613
BKSL	2020	0,071774	0,025769	0,000818	1,262152
	2021	0,179904	0,044503	0,022711	1,699814
	2022	0,135468	0,034762	0,015428	1,613367
DART	2020	-0,064147	0,131327	-0,009422	0,778754
	2021	-0,166289	0,070095	-0,010167	0,610447
	2022	-0,132077	0,006462	-0,006341	0,475385
DILD	2020	0,009557	0,068081	0,049573	0,626695
	2021	0,010908	0,066338	0,040451	0,578366
	2022	0,016409	0,061287	0,059273	0,595961
ELTY	2020	0,018728	-0,019950	-0,016968	2,490165
	2021	0,006557	-0,002908	-0,009956	2,305781
	2022	0,055547	-0,021251	-0,001811	2,710666
EMDE	2020	0,392650	0,034429	-0,013634	0,287749
	2021	0,130682	0,328269	0,007124	0,833437

Nama Perusahaan	Tahun	X1	X2	X3	X4
	2022	0,108823	0,308639	0,001342	0,768006
FMII	2020	0,213117	0,399536	0,015609	2,546314
	2021	0,062440	0,410155	0,024878	2,724434
	2022	0,167549	0,496412	0,028129	6,463875
GMTD	2020	0,133174	0,535330	0,022012	1,453682
	2021	0,189324	0,466644	-0,003864	1,079888
	2022	0,112732	0,439335	0,056124	0,952789
INPP	2020	0,072118	0,281452	-0,003225	3,061986
	2021	0,138724	0,246373	-0,000421	1,888742
	2022	0,154336	0,236493	0,013540	1,676403
LAND	2020	0,079553	-0,021978	-0,010973	1,816654
	2021	0,044922	-0,036927	-0,002381	1,655007
	2022	-0,011824	-0,049152	0,002393	1,756442
LPCK	2020	0,473045	0,100303	-0,185877	2,095002
	2021	0,466357	0,109709	0,032701	2,348939
	2022	0,477314	0,140511	0,042611	2,522252
LPKR	2020	0,433899	-0,127586	-0,095679	0,833232
	2021	0,417983	-0,158828	0,027950	0,759793
	2022	0,397389	-0,219802	0,002267	0,622820
LPLI	2020	0,459573	-1,905496	-0,017119	3,773021
	2021	0,687126	-1,572151	-0,019581	7,936582
	2022	0,715803	-1,326023	-0,006742	7,450955
MDLN	2020	-0,465112	0,134064	-0,081688	0,397016
	2021	-0,005073	0,137216	0,031525	0,404048
	2022	-0,044299	0,146351	0,021982	0,454230
MMLP	2020	0,715383	0,244557	0,035804	5,981042
	2021	0,136883	0,259523	0,034944	6,481767
	2022	0,178889	0,255620	0,034126	4,258433
MPRO	2020	-0,160362	-0,016437	0,020401	3,405589
	2021	-0,185180	-0,024373	0,001905	3,324022
	2022	-0,207496	-0,041813	-0,006527	3,316693
MTSM	2020	0,108542	-0,218822	-0,146802	1,621447
	2021	0,289629	-0,262552	-0,046206	1,568197
	2022	0,392957	-0,400213	-0,400213	1,417513
NASA	2020	0,016130	-0,018511	-0,003824	6,786328
	2021	0,076533	-0,022888	-0,000829	6,618536
	2022	0,064254	-0,023224	0,004953	6,786333
NIRO	2020	0,129888	-0,016114	0,001092	1,639517
	2021	0,151360	-0,019661	0,011076	1,221012

Nama Perusahaan	Tahun	X1	X2	X3	X4
	2022	0,056889	-0,030816	0,013357	0,889934
OMRE	2020	-0,008705	0,660886	-0,046484	6,077981
	2021	-0,071223	0,623531	-0,032319	4,679536
	2022	-0,097439	0,580294	-0,059623	3,820617
PAMG	2020	0,004886	0,403059	0,016077	2,954082
	2021	0,004064	0,384600	0,010394	2,703911
	2022	-0,005638	0,379768	0,020432	2,646570
PLIN	2020	0,069042	0,792515	0,040262	9,165758
	2021	0,060399	0,806081	0,034469	9,195292
	2022	0,056937	0,800168	0,040300	8,338751
POLL	2020	-0,112596	-0,032194	0,011258	0,267650
	2021	-0,112575	-0,048803	-0,010955	0,243040
	2022	-0,080020	0,010551	0,004123	0,539622
POSA	2020	-0,430310	-0,809910	-0,022052	0,145407
	2021	-0,724257	-1,023476	-0,040222	-0,017944
	2022	-0,926442	-1,215725	-0,039114	-0,137387
PUDP	2020	0,396400	0,347924	-0,006355	1,553514
	2021	0,419830	0,332563	0,005660	1,582074
	2022	0,493667	0,679428	0,470254	2,151691
RBMS	2020	0,070669	-0,092980	-0,045973	2,789048
	2021	0,079062	-0,121547	-0,019515	2,587276
	2022	0,058754	-0,185241	-0,038389	2,607149
RISE	2020	0,322582	0,116834	-0,010793	3,504723
	2021	0,432193	0,122882	0,003893	5,950824
	2022	0,436233	0,133801	0,015829	5,603031
ROCK	2020	0,086336	-0,138965	0,018136	2,534841
	2021	-0,001296	-0,147126	0,015731	2,679844
	2022	0,021900	-0,143112	0,023215	2,868816
RODA	2020	0,239021	0,183808	-0,027907	1,269369
	2021	0,310789	0,201301	0,024175	1,569961
	2022	0,293583	0,197122	0,011399	1,669452
SATU	2020	0,473701	-0,137065	-0,051597	0,494087
	2021	0,355603	-0,202374	-0,062159	0,363279
	2022	0,273893	-0,254753	-0,022752	0,345553
TARA	2020	-0,030651	0,006754	-0,001385	4,242815
	2021	0,012186	0,025660	0,020730	4,775190
	2022	0,008904	0,022440	-0,003335	4,803293
TRIN	2020	0,204753	0,056105	-0,027159	0,923108
	2021	0,074795	0,017691	-0,032712	0,540841

Nama Perusahaan	Tahun	X1	X2	X3	X4
	2022	0,020565	0,014284	0,021568	0,447465
UANG	2020	0,193265	-0,038792	-0,028829	0,555282
	2021	-0,066881	-0,086443	-0,038322	0,041047
	2022	-0,472756	-0,098420	-0,045115	-0,013029

Sumber: Pengolahan Data Sekunder (2024)



Lampiran 06. Hasil Perhitungan Z-Score Metode Altman Z-Score Modifikasi

Nama Perusahaan	Tahun	6,56X1	3,26X2	6,72X3	1,05X4	Z-Score	Kondisi Perusahaan
APLN	2020	1,190992	0,510480	0,277385	0,626334	2,605192	Tidak Bangkrut
	2021	1,028946	0,452331	0,125751	0,580283	2,187311	Grey Area
	2022	1,268051	0,695283	0,884893	0,810804	3,659031	Tidak Bangkrut
ASPI	2020	6,097765	-0,135790	-0,206108	2,525314	8,281181	Tidak Bangkrut
	2021	6,233392	-0,154870	-0,072952	2,405587	8,411157	Tidak Bangkrut
	2022	5,864571	-0,276490	-0,264111	3,501748	8,825718	Tidak Bangkrut
ASRI	2020	-0,322072	1,034487	0,054699	0,832340	1,599453	Grey Area
	2021	-0,179107	1,023816	0,340006	0,807629	1,992345	Grey Area
	2022	-0,023983	1,165647	0,644831	0,958688	2,745182	Tidak Bangkrut
BAPA	2020	4,623555	1,550520	-0,114096	1,759303	7,819281	Tidak Bangkrut
	2021	4,679314	1,532977	-0,082264	1,953320	8,083347	Tidak Bangkrut
	2022	0,797396	1,490451	-0,168171	2,232863	4,352539	Tidak Bangkrut
BAPI	2020	6,047302	-0,057487	-0,022811	2,278552	8,245556	Tidak Bangkrut
	2021	5,814571	-0,060465	-0,008659	2,018402	7,763848	Tidak Bangkrut
	2022	5,829281	-0,059761	0,000148	1,906950	7,676618	Tidak Bangkrut
BBSS	2020	2,474292	0,027473	-0,017701	5,352277	7,836341	Tidak Bangkrut
	2021	2,489435	0,013610	-0,029586	6,775009	9,248468	Tidak Bangkrut
	2022	2,422379	-0,009613	-0,044425	5,599785	7,968126	Tidak Bangkrut
BEST	2020	2,573131	1,539887	0,023701	2,375713	6,512432	Tidak Bangkrut
	2021	2,256892	1,566168	0,032765	2,572935	6,428759	Tidak Bangkrut

Nama Perusahaan	Tahun	6,56X1	3,26X2	6,72X3	1,05X4	Z-Score	Kondisi Perusahaan
	2022	2,489971	1,576428	0,240335	2,597155	6,903887	Tidak Bangkrut
BIKA	2020	0,883795	-0,298891	-0,090770	-0,102384	0,391749	Bangkrut
	2021	0,959501	-0,244282	0,520215	-0,049863	1,185571	Grey Area
	2022	0,586866	-0,400654	0,196013	-0,106694	0,275532	Bangkrut
BKSL	2020	0,470835	0,084009	0,005496	1,325259	1,885599	Grey Area
	2021	1,180173	0,145079	0,152620	1,784805	3,262677	Tidak Bangkrut
	2022	0,888672	0,113324	0,103677	1,694036	2,799708	Tidak Bangkrut
DART	2020	-0,420806	0,428126	-0,063313	0,817692	0,761698	Bangkrut
	2021	-1,090854	0,228510	-0,068325	0,640969	-0,289700	Bangkrut
	2022	-0,866425	0,021066	-0,042613	0,499155	-0,388817	Bangkrut
DILD	2020	0,062694	0,221944	0,333131	0,658030	1,275798	Grey Area
	2021	0,071559	0,216262	0,271830	0,607285	1,166935	Grey Area
	2022	0,107641	0,199797	0,398316	0,625759	1,331512	Grey Area
ELTY	2020	0,122853	-0,065037	-0,114024	2,614673	2,558466	Grey Area
	2021	0,043012	-0,009479	-0,066902	2,421070	2,387702	Grey Area
	2022	0,364386	-0,069279	-0,012168	2,846199	3,129138	Tidak Bangkrut
EMDE	2020	2,575783	0,112238	-0,091618	0,302137	2,898540	Tidak Bangkrut
	2021	0,857277	1,070158	0,047873	0,875109	2,850416	Tidak Bangkrut
	2022	0,713879	1,006164	0,009018	0,806406	2,535467	Grey Area
FMII	2020	1,398046	1,302487	0,104890	2,673629	5,479053	Tidak Bangkrut
	2021	0,409607	1,337106	0,167181	2,860655	4,774549	Tidak Bangkrut
	2022	1,099120	1,618304	0,189025	6,787069	9,693518	Tidak Bangkrut

Nama Perusahaan	Tahun	6,56X1	3,26X2	6,72X3	1,05X4	Z-Score	Kondisi Perusahaan
GMTD	2020	0,873618	1,745177	0,147921	1,526366	4,293082	Tidak Bangkrut
	2021	1,241963	1,521258	-0,025964	1,133882	3,871139	Tidak Bangkrut
	2022	0,739520	1,432232	0,377151	1,000428	3,549331	Tidak Bangkrut
INPP	2020	0,473092	0,917533	-0,021672	3,215085	4,584037	Tidak Bangkrut
	2021	0,910028	0,803175	-0,002831	1,983179	3,693551	Tidak Bangkrut
	2022	1,012443	0,770968	0,090987	1,760224	3,634621	Tidak Bangkrut
LAND	2020	0,521869	-0,071647	-0,073739	1,907487	2,283970	Grey Area
	2021	0,294685	-0,120382	-0,015999	1,737757	1,896061	Grey Area
	2022	-0,077566	-0,160235	0,016082	1,844264	1,622545	Grey Area
LPCK	2020	3,103174	0,326989	-1,249092	2,199752	4,380824	Tidak Bangkrut
	2021	3,059303	0,357650	0,219749	2,466386	6,103089	Tidak Bangkrut
	2022	3,131180	0,458065	0,286349	2,648364	6,523959	Tidak Bangkrut
LPKR	2020	2,846376	-0,415929	-0,642960	0,874894	2,662380	Tidak Bangkrut
	2021	2,741967	-0,517778	0,187825	0,797782	3,209796	Tidak Bangkrut
	2022	2,606871	-0,716555	0,015235	0,653961	2,559513	Grey Area
LPLI	2020	3,014797	-6,211916	-0,115042	3,961672	0,649510	Bangkrut
	2021	4,507546	-5,125214	-0,131583	8,333411	7,584160	Tidak Bangkrut
	2022	4,695667	-4,322836	-0,045304	7,823503	8,151030	Tidak Bangkrut
MDLN	2020	-3,051134	0,437048	-0,548941	0,416866	-2,746161	Bangkrut
	2021	-0,033282	0,447323	0,211848	0,424251	1,050140	Bangkrut
	2022	-0,290604	0,477105	0,147718	0,476941	0,811160	Bangkrut
MMLP	2020	4,692915	0,797255	0,240602	6,280095	12,010867	Tidak Bangkrut

Nama Perusahaan	Tahun	6,56X1	3,26X2	6,72X3	1,05X4	Z-Score	Kondisi Perusahaan
	2021	0,897953	0,846046	0,234824	6,805856	8,784679	Tidak Bangkrut
	2022	1,173514	0,833321	0,229325	4,471355	6,707515	Tidak Bangkrut
MPRO	2020	-1,051975	-0,053584	0,137093	3,575869	2,607403	Grey Area
	2021	-1,214778	-0,079457	0,012803	3,490223	2,208791	Grey Area
	2022	-1,361177	-0,136309	-0,043861	3,482528	1,941181	Grey Area
MTSM	2020	0,712037	-0,713360	-0,986508	1,702520	0,714689	Bangkrut
	2021	1,899964	-0,855921	-0,310503	1,646607	2,380147	Grey Area
	2022	2,577801	-1,304694	-2,689431	1,488388	0,072064	Bangkrut
NASA	2020	0,105811	-0,060345	-0,025696	7,125644	7,145415	Tidak Bangkrut
	2021	0,502055	-0,074616	-0,005569	6,949462	7,371332	Tidak Bangkrut
	2022	0,421503	-0,075709	0,033284	7,125650	7,504728	Tidak Bangkrut
NIRO	2020	0,852063	-0,052531	0,007337	1,721493	2,528362	Grey Area
	2021	0,992923	-0,064095	0,074433	1,282062	2,285324	Grey Area
	2022	0,373189	-0,100459	0,089757	0,934431	1,296918	Grey Area
OMRE	2020	-0,057106	2,154489	-0,312373	6,381880	8,166890	Tidak Bangkrut
	2021	-0,467224	2,032711	-0,217181	4,913513	6,261818	Tidak Bangkrut
	2022	-0,639203	1,891759	-0,400666	4,011648	4,863537	Tidak Bangkrut
PAMG	2020	0,032053	1,313972	0,108040	3,101786	4,555851	Tidak Bangkrut
	2021	0,026661	1,253794	0,069848	2,839107	4,189410	Tidak Bangkrut
	2022	-0,036988	1,238043	0,137302	2,778898	4,117255	Tidak Bangkrut
PLIN	2020	0,452914	2,583598	0,270557	9,624046	12,931115	Tidak Bangkrut
	2021	0,396218	2,627823	0,231631	9,655056	12,910728	Tidak Bangkrut

Nama Perusahaan	Tahun	6,56X1	3,26X2	6,72X3	1,05X4	Z-Score	Kondisi Perusahaan
	2022	0,373507	2,608546	0,270814	8,755689	12,008556	Tidak Bangkrut
POLL	2020	-0,738628	-0,104954	0,075653	0,281033	-0,486896	Bangkrut
	2021	-0,738495	-0,159096	-0,073621	0,255192	-0,716021	Bangkrut
	2022	-0,524930	0,034396	0,027704	0,566603	0,103773	Bangkrut
POSA	2020	-2,822831	-2,640305	-0,148190	0,152678	-5,458648	Bangkrut
	2021	-4,751127	-3,336531	-0,270295	-0,018841	-8,376794	Bangkrut
	2022	-6,077460	-3,963264	-0,262843	-0,144257	-10,447823	Bangkrut
PUDP	2020	2,600382	1,134233	-0,042708	1,631189	5,323096	Tidak Bangkrut
	2021	2,754083	1,084156	0,038037	1,661177	5,537454	Tidak Bangkrut
	2022	3,238458	2,214934	3,160105	2,259275	10,872773	Tidak Bangkrut
RBMS	2020	0,463591	-0,303116	-0,308937	2,928500	2,780038	Tidak Bangkrut
	2021	0,518643	-0,396243	-0,131141	2,716640	2,707899	Tidak Bangkrut
	2022	0,385427	-0,603885	-0,257975	2,737507	2,261073	Grey Area
RISE	2020	2,116141	0,380877	-0,072529	3,679959	6,104449	Tidak Bangkrut
	2021	2,835183	0,400594	0,026160	6,248365	9,510303	Tidak Bangkrut
	2022	2,861691	0,436192	0,106373	5,883183	9,287438	Tidak Bangkrut
ROCK	2020	0,566366	-0,453026	0,121871	2,661583	2,896794	Tidak Bangkrut
	2021	-0,008503	-0,479632	0,105713	2,813837	2,431414	Grey Area
	2022	0,143667	-0,466546	0,156003	3,012257	2,845381	Tidak Bangkrut
RODA	2020	1,567975	0,599214	-0,187532	1,332837	3,312494	Tidak Bangkrut
	2021	2,038773	0,656240	0,162454	1,648460	4,505927	Tidak Bangkrut
	2022	1,925906	0,642619	0,076601	1,752924	4,398051	Tidak Bangkrut

Nama Perusahaan	Tahun	6,56X1	3,26X2	6,72X3	1,05X4	Z-Score	Kondisi Perusahaan
SATU	2020	3,107476	-0,446831	-0,346731	0,518791	2,832705	Tidak Bangkrut
	2021	2,332757	-0,659738	-0,417707	0,381443	1,636756	Grey Area
	2022	1,796741	-0,830495	-0,152895	0,362830	1,176180	Grey Area
TARA	2020	-0,201073	0,022019	-0,009311	4,454956	4,266591	Tidak Bangkrut
	2021	0,079943	0,083653	0,139304	5,013949	5,316849	Tidak Bangkrut
	2022	0,058412	0,073155	-0,022409	5,043458	5,152615	Tidak Bangkrut
TRIN	2020	1,343178	0,182901	-0,182508	0,969264	2,312835	Grey Area
	2021	0,490658	0,057673	-0,219823	0,567883	0,896391	Bangkrut
	2022	0,134905	0,046566	0,144940	0,469838	0,796249	Bangkrut
UANG	2020	1,267816	-0,126462	-0,193728	0,583046	1,530672	Grey Area
	2021	-0,438737	-0,281805	-0,257525	0,043099	-0,934968	Bangkrut
	2022	-3,101279	-0,320849	-0,303175	-0,013681	-3,738984	Bangkrut

Sumber: Pengolahan Data Sekunder (2024)



Lampiran 07. Data Komponen Metode Zmijewski

Nama Perusahaan	Tahun	<i>Net Income</i>	TA	<i>Total Liabilities</i>	<i>Current Asset</i>	<i>Current Liabilities</i>
APLN	2020	180.144.688	30.391.359.956	19.036.134.922	11.676.576.495	6.158.911.981
	2021	-485.227.632	29.611.111.193	19.071.333.513	11.958.891.761	7.314.345.544
	2022	2.268.910.393	28.617.781.741	16.148.220.661	11.303.386.748	5.771.555.207
ASPI	2020	-2.410.115.364	99.903.703.388	29.339.769.387	98.307.449.177	5.443.220.091
	2021	-698.498.498	104.778.918.147	31.837.673.276	104.489.321.256	4.927.120.612
	2022	-2.907.454.314	91.092.516.349	21.013.278.708	90.805.342.354	9.369.590.713
ASRI	2020	-1.036.617.865	21.226.814.871	11.840.666.961	2.156.001.152	3.198.161.431
	2021	142.928.791	21.933.974.714	12.397.883.478	3.034.403.543	3.633.263.428
	2022	1.098.364.937	22.298.925.271	11.656.300.706	3.636.178.310	3.717.703.477
BAPA	2020	-3.737.826.580	142.306.771.029	80.098.923.359	107.744.636.327	7.445.381.494
	2021	-2.052.255.452	139.570.998.335	71.171.085.839	106.400.639.866	6.843.248.577
	2022	-3.712.072.464	135.434.013.488	60.589.092.293	22.845.370.858	6.382.787.788
BAPI	2020	-2.456.842.599	626.301.225.193	197.568.262.765	626.255.867.103	48.903.369.225
	2021	-1.016.507.793	650.261.732.915	222.518.049.973	650.227.166.175	73.856.315.500
	2022	-97.843.557	663.258.694.473	235.520.230.604	663.234.537.487	73.856.315.500
BBSS	2020	-512.878.724	256.020.467.272	49.368.604.670	100.851.588.228	4.286.132.239
	2021	-1.094.508.876	254.690.876.408	38.872.214.511	98.590.411.370	1.938.535.322
	2022	-1.810.683.043	253.436.945.894	46.649.445.404	95.819.385.059	2.233.986.198
BEST	2020	-115.219.635.076	6.282.180.229.732	1.925.523.126.081	2.722.827.270.198	258.669.858.995
	2021	-71.095.023.263	6.046.212.385.412	1.752.315.039.995	2.512.714.351.541	432.585.170.220
	2022	33.729.572.546	6.078.468.909.026	1.749.964.841.755	2.587.148.796.402	279.952.124.627

Nama Perusahaan	Tahun	<i>Net Income</i>	TA	<i>Total Liabilities</i>	<i>Current Asset</i>	<i>Current Liabilities</i>
BIKA	2020	-104.334.806.073	3.192.672.527.435	3.537.619.359.533	2.838.420.407.560	2.408.288.167.435
	2021	194.564.034.960	3.064.221.042.583	3.216.992.692.903	2.718.817.939.237	2.270.628.279.992
	2022	-177.893.377.255	2.900.520.980.450	3.228.587.467.386	2.561.159.739.724	2.301.675.244.892
BKSL	2020	-556.301.782.629	18.371.229.973.821	8.121.131.006.426	4.588.731.043.660	3.270.161.549.357
	2021	229.270.350.880	16.654.989.338.161	6.168.939.794.466	4.688.435.244.197	1.692.127.805.105
	2022	-167.082.791.575	16.721.760.263.807	6.398.549.423.657	4.481.703.360.284	2.216.435.731.961
DART	2020	-400.173.079	6.656.120.982	3.742.012.201	182.368.717	609.340.883
	2021	-411.222.141	6.604.034.590	4.100.747.128	188.892.861	1.287.069.124
	2022	-421.159.213	6.462.680.097	4.380.333.825	142.287.400	995.858.912
DILD	2020	68.962.241.069	15.701.872.562.921	9.652.623.140.002	4.517.663.051.391	4.367.599.682.705
	2021	-30.049.182.958	16.461.784.737.635	10.429.635.817.904	6.668.818.368.239	6.489.247.592.873
	2022	191.967.902.267	16.351.848.378.006	10.429.635.817.904	6.459.625.889.455	6.191.313.428.086
ELTY	2020	-326.358	11.823.436	3.387.644	2.702.974	2.481.549
	2021	-273.529	11.681.203	3.533.568	2.742.719	2.666.128
	2022	-789.619	9.913.459	2.671.612	2.667.546	2.116.886
EMDE	2020	-56.617.681.066	2.454.054.273.495	1.905.692.754.656	1.851.347.307.718	887.763.447.554
	2021	1.034.201.610.092	3.728.638.990.780	2.033.688.077.681	1.488.507.549.729	1.001.239.817.402
	2022	-68.275.169.424	3.743.751.737.058	2.117.499.934.233	1.502.657.683.212	1.095.251.094.706
FMII	2020	-1.481.751.003	870.707.453.070	245.524.649.894	267.196.924.710	81.634.525.401
	2021	8.562.317.113	869.030.674.625	233.332.307.567	248.069.247.814	193.806.868.880
	2022	17.293.843.958	752.865.843.071	100.867.958.685	194.478.486.688	68.336.742.190
GMTD	2020	-105.950.046.766	987.323.142.096	402.384.335.106	466.605.508.681	335.120.216.073

Nama Perusahaan	Tahun	<i>Net Income</i>	TA	<i>Total Liabilities</i>	<i>Current Asset</i>	<i>Current Liabilities</i>
	2021	-27.376.369.761	1.072.934.636.699	515.861.813.615	493.500.638.906	290.368.704.875
	2022	8.998.249.188	1.160.940.485.132	594.503.930.604	497.830.875.088	366.956.051.467
INPP	2020	-483.534.590.924	7.657.106.251.566	1.885.064.829.152	755.878.224.090	203.665.590.134
	2021	-28.445.978.434	8.745.700.244.235	3.027.511.364.432	1.717.754.709.377	504.518.233.153
	2022	69.492.222.999	9.163.821.178.882	3.423.931.216.118	2.077.355.068.561	663.049.526.355
LAND	2020	-17.948.327.231	755.728.123.635	268.307.023.961	270.202.985.828	210.082.396.543
	2021	-11.601.943.202	763.357.981.904	287.516.419.432	258.653.508.032	224.362.275.432
	2022	-7.918.635.681	734.346.966.843	266.411.204.052	212.791.397.382	221.474.334.369
LPCK	2020	-3.646.386	9.719.570	3.140.408	6.755.890	2.158.098
	2021	140.369	9.134.537	2.727.591	6.226.638	1.966.681
	2022	302.814	9.349.613	2.654.442	6.341.540	1.878.838
LPKR	2020	-9.637.220	51.865.480	28.291.825	33.078.230	10.573.858
	2021	-1.623.183	52.080.936	29.594.927	31.374.902	9.605.967
	2022	-2.327.495	49.870.897	30.731.006	29.144.101	9.325.960
LPLI	2020	-21.117	935.197	195.934	558.890	129.099
	2021	248.262	974.069	121.195	679.725	10.417
	2022	38.673	1.125.536	149.159	818.135	12.473
MDLN	2020	-1.763.880.064.128	14.850.039.389.857	10.629.831.146.672	2.388.191.472.756	9.295.120.926.887
	2021	-41.994.106.784	14.539.539.040.795	10.355.441.282.714	3.395.447.292.615	3.469.212.455.512
	2022	20.170.729.245	13.528.168.874.943	9.302.635.472.833	2.455.645.610.545	3.054.936.013.849
MMLP	2020	-89.078.551	6.726.005.150	963.467.166	5.097.472.153	285.799.992
	2021	366.262.697	7.107.303.861	949.949.854	1.153.842.689	180.973.209

Nama Perusahaan	Tahun	<i>Net Income</i>	TA	<i>Total Liabilities</i>	<i>Current Asset</i>	<i>Current Liabilities</i>
	2022	194.546.174	7.635.870.085	1.452.118.870	1.713.109.771	347.133.808
MPRO	2020	12.773.503	1.770.238.845	401.816.572	115.933.574	399.812.682
	2021	-13.969.360	1.762.114.841	407.517.539	79.507.307	405.814.930
	2022	-29.208.883	1.725.176.255	399.652.279	40.100.267	398.068.216
MTSM	2020	-8.716.984.332	72.921.362.051	27.817.215.164	22.399.616.199	14.484.565.017
	2021	-3.121.418.234	69.927.105.928	27.228.089.007	35.841.993.100	15.589.100.213
	2022	-6.947.090.119	61.883.551.310	25.598.023.852	38.582.221.793	14.264.621.563
NASA	2020	-6.527.051.485	1.135.507.968.087	158.676.592.096	76.992.075.645	58.676.592.096
	2021	-4.933.144.785	1.133.852.216.949	161.953.985.743	133.578.601.039	46.801.713.016
	2022	-279.278.890	1.129.527.346.470	157.908.394.154	130.479.316.807	57.903.215.704
NIRO	2020	157.776.799.288	10.608.390.520.541	4.019.064.322.188	2.614.304.555.067	1.236.406.020.273
	2021	-164.129.909.756	11.691.071.599.377	5.263.849.675.728	2.665.187.274.859	895.623.500.687
	2022	-355.490.918.415	12.930.967.694.757	6.842.019.184.618	2.782.747.556.795	2.047.123.049.969
OMRE	2020	-222.986.825.963	4.133.988.674.027	584.063.261.293	243.280.519.661	279.267.714.078
	2021	-170.512.564.243	4.109.589.029.627	723.496.392.230	279.230.950.856	571.929.180.062
	2022	-235.810.272.617	3.989.682.804.521	827.629.121.014	321.382.846.875	710.135.539.228
PAMG	2020	-6.328.648.783	582.806.214.350	147.393.574.529	35.539.020.283	32.691.314.273
	2021	-10.461.119.551	583.578.892.476	157.557.462.326	17.377.633.839	15.005.879.812
	2022	-3.204.647.893	582.565.037.552	159.757.005.714	15.595.085.333	18.879.870.061
PLIN	2020	-575.176.897	11.815.911.491	1.162.324.697	1.234.393.319	418.601.976
	2021	447.757.412	11.971.692.555	1.174.237.380	1.180.759.128	457.680.363
	2022	557.392.413	12.369.620.391	1.324.547.597	1.285.035.048	580.745.662

Nama Perusahaan	Tahun	<i>Net Income</i>	TA	<i>Total Liabilities</i>	<i>Current Asset</i>	<i>Current Liabilities</i>
POLL	2020	86.560.690.661	7.017.159.595.518	5.535.564.355.138	2.870.125.437.786	3.660.227.816.119
	2021	-136.516.510.586	6.895.354.778.172	5.547.172.372.214	2.820.344.281.713	3.596.592.279.805
	2022	-136.516.510.586	4.845.037.355.081	3.146.900.911.746	1.657.111.296.364	2.044.810.336.951
POSA	2020	-135.567.629.355	976.480.109.573	852.517.654.759	114.939.566.058	535.128.327.111
	2021	-141.256.282.027	908.417.331.069	925.015.705.169	94.722.544.914	752.650.345.493
	2022	-121.611.708.472	862.192.739.447	999.513.230.538	67.783.833.416	866.555.444.892
PUDP	2020	-23.445.488.581	521.632.597.211	204.280.317.915	239.235.411.468	32.460.422.625
	2021	-17.733.938.826	492.003.943.529	190.546.059.153	231.727.305.908	25.169.388.600
	2022	279.002.702.816	651.369.072.120	270.130.902.724	384.736.911.562	63.177.226.921
RBMS	2020	-45.421.421.796	760.445.865.842	200.695.757.269	103.726.849.704	49.986.583.175
	2021	-23.700.030.500	771.096.800.598	214.953.290.839	94.977.781.333	34.013.707.388
	2022	-39.783.212.530	717.606.761.078	198.940.136.778	83.889.314.690	41.726.958.094
RISE	2020	-39.146.758.147	2.362.014.962.050	524.341.904.877	1.068.609.224.315	306.664.655.767
	2021	40.965.480.325	2.646.552.344.998	380.753.760.351	1.294.835.557.055	151.015.221.172
	2022	35.845.759.726	2.712.160.950.002	410.744.836.206	1.303.767.800.733	120.632.658.595
ROCK	2020	-7.623.975.625	1.070.221.739.644	302.763.753.474	131.208.393.510	38.809.453.238
	2021	-5.316.068.984	1.046.987.621.332	284.519.543.666	32.680.011.296	34.037.091.324
	2022	5.734.158.172	1.036.286.843.364	267.856.320.572	61.243.616.541	38.548.471.251
RODA	2020	-168.023.184.891	3.936.147.888.286	1.734.468.189.877	1.864.919.947.046	924.099.584.524
	2021	32.760.960.104	3.650.686.851.644	1.420.522.013.633	1.557.988.292.491	423.396.641.682
	2022	-25.847.148.542	3.547.426.939.513	1.328.897.208.760	1.476.818.715.200	435.353.454.222
SATU	2020	-19.102.861.276	260.603.289.007	174.423.102.954	159.892.881.444	36.444.927.542

Nama Perusahaan	Tahun	<i>Net Income</i>	TA	<i>Total Liabilities</i>	<i>Current Asset</i>	<i>Current Liabilities</i>
	2021	-17.007.904.858	259.460.426.771	190.320.812.082	160.736.712.872	68.471.754.984
	2022	-8.190.794.022	237.976.127.852	176.861.233.435	139.213.149.150	74.033.057.860
TARA	2020	-12.547.995.411	1.086.597.471.370	245.402.041.449	11.529.141.728	44.834.819.421
	2021	21.430.197.891	1.085.232.564.474	222.543.782.865	35.297.097.624	22.071.976.952
	2022	-3.070.556.913	1.080.248.725.557	220.607.280.051	29.688.253.807	20.069.386.892
TRIN	2020	7.865.425	1.472.164.984	765.513.292	609.974.786	308.544.968
	2021	-50.322.824	1.871.869.145	1.214.835.891	991.315.045	851.307.898
	2022	28.044.284	2.076.978.640	1.434.907.753	1.149.653.752	1.106.941.234
UANG	2020	-29.255.872.452	320.535.957.959	206.095.124.198	142.708.212.160	80.759.957.643
	2021	-76.143.367.649	1.007.980.152.989	968.237.197.337	371.884.202.879	439.298.532.371
	2022	-59.113.539.721	1.488.828.175.253	1.508.482.308.112	743.133.537.813	1.446.986.012.268

Sumber: Pengolahan Data Sekunder (2024)



Lampiran 08. Hasil Perhitungan Rasio Metode Zmijewski

Nama Perusahaan	Tahun	X1	X2	X3
APLN	2020	0,005927	0,626367	1,895883
	2021	-0,016387	0,644060	1,634991
	2022	0,079283	0,564272	1,958465
ASPI	2020	-0,024124	0,293680	18,060532
	2021	-0,006666	0,303856	21,206975
	2022	-0,031918	0,230681	9,691495
ASRI	2020	-0,048835	0,557816	0,674138
	2021	0,006516	0,565237	0,835173
	2022	0,049256	0,522729	0,978071
BAPA	2020	-0,026266	0,562861	14,471339
	2021	-0,014704	0,509927	15,548265
	2022	-0,027409	0,447370	3,579215
BAPI	2020	-0,003923	0,315452	12,805986
	2021	-0,001563	0,342198	8,803948
	2022	-0,000148	0,355096	8,980065
BBSS	2020	-0,002003	0,192831	23,529743
	2021	-0,004297	0,152625	50,858197
	2022	-0,007145	0,184067	42,891664
BEST	2020	-0,018341	0,306506	10,526264
	2021	-0,011759	0,289820	5,808600
	2022	0,005549	0,287896	9,241397
BIKA	2020	-0,032679	1,108043	1,178605
	2021	0,063495	1,049857	1,197386
	2022	-0,061332	1,113106	1,112737
BKSL	2020	-0,030281	0,442057	1,403212
	2021	0,013766	0,370396	2,770734
	2022	-0,009992	0,382648	2,022032
DART	2020	-0,060121	0,562191	0,299288
	2021	-0,062268	0,620946	0,146762
	2022	-0,065168	0,677789	0,142879
DILD	2020	0,004392	0,614743	1,034358
	2021	-0,001825	0,633567	1,027672
	2022	0,011740	0,637826	1,043337
ELTY	2020	-0,027603	0,286519	1,089229
	2021	-0,023416	0,302500	1,028727
	2022	-0,079651	0,269493	1,260127
EMDE	2020	-0,023071	0,776549	2,085406

Nama Perusahaan	Tahun	X1	X2	X3
	2021	0,277367	0,545424	1,486664
	2022	-0,018237	0,565609	1,371976
FMII	2020	-0,001702	0,281983	3,273087
	2021	0,009853	0,268497	1,279982
	2022	0,022971	0,133979	2,845885
GMTD	2020	-0,107310	0,407551	1,392353
	2021	-0,025515	0,480795	1,699566
	2022	0,007751	0,512088	1,356650
INPP	2020	-0,063148	0,246185	3,711369
	2021	-0,003253	0,346171	3,404743
	2022	0,007583	0,373636	3,133032
LAND	2020	-0,023750	0,355031	1,286176
	2021	-0,015199	0,376647	1,152839
	2022	-0,010783	0,362787	0,960795
LPCK	2020	-0,375159	0,323102	3,130483
	2021	0,015367	0,298602	3,166064
	2022	0,032388	0,283909	3,375246
LPKR	2020	-0,185812	0,545485	3,128303
	2021	-0,031167	0,568249	3,266189
	2022	-0,046670	0,616211	3,125051
LPLI	2020	-0,022580	0,209511	4,329158
	2021	0,254871	0,124421	65,251512
	2022	0,034360	0,132523	65,592480
MDLN	2020	-0,118779	0,715812	0,256930
	2021	-0,002888	0,712226	0,978737
	2022	0,001491	0,687649	0,803829
MMLP	2020	-0,013244	0,143245	17,835802
	2021	0,051533	0,133658	6,375765
	2022	0,025478	0,190171	4,935013
MPRO	2020	0,007216	0,226984	0,289970
	2021	-0,007928	0,231266	0,195920
	2022	-0,016931	0,231659	0,100737
MTSM	2020	-0,119540	0,381469	1,546447
	2021	-0,044638	0,389378	2,299170
	2022	-0,112261	0,413648	2,704749
NASA	2020	-0,005748	0,139741	1,312143
	2021	-0,004351	0,142835	2,854139
	2022	-0,000247	0,139800	2,253404
NIRO	2020	0,014873	0,378857	2,114439

Nama Perusahaan	Tahun	X1	X2	X3
	2021	-0,014039	0,450245	2,975790
	2022	-0,027491	0,529119	1,359346
OMRE	2020	-0,053940	0,141283	0,871137
	2021	-0,041491	0,176051	0,488226
	2022	-0,059105	0,207442	0,452566
PAMG	2020	-0,010859	0,252903	1,087109
	2021	-0,017926	0,269985	1,158055
	2022	-0,005501	0,274230	0,826017
PLIN	2020	-0,048678	0,098369	2,948847
	2021	0,037401	0,098084	2,579877
	2022	0,045061	0,107081	2,212733
POLL	2020	0,012336	0,788861	0,784138
	2021	-0,019798	0,804480	0,784171
	2022	-0,028177	0,649510	0,810399
POSA	2020	-0,138833	0,873052	0,214789
	2021	-0,155497	1,018272	0,125852
	2022	-0,141049	1,159269	0,078222
PUDP	2020	-0,044946	0,391617	7,370065
	2021	-0,036044	0,387286	9,206712
	2022	0,428333	0,414713	6,089804
RBMS	2020	-0,059730	0,263919	2,075094
	2021	-0,030735	0,278763	2,792338
	2022	-0,055439	0,277227	2,010434
RISE	2020	-0,016573	0,221989	3,484618
	2021	0,015479	0,143868	8,574206
	2022	0,013217	0,151446	10,807752
ROCK	2020	-0,007124	0,282898	3,380836
	2021	-0,005077	0,271751	0,960129
	2022	0,005533	0,258477	1,588743
RODA	2020	-0,042687	0,440651	2,018094
	2021	0,008974	0,389111	3,679737
	2022	-0,007286	0,374609	3,392229
SATU	2020	-0,073302	0,669305	4,387247
	2021	-0,065551	0,733525	2,347489
	2022	-0,034419	0,743189	1,880419
TARA	2020	-0,011548	0,225844	0,257147
	2021	0,019747	0,205066	1,599182
	2022	-0,002842	0,204219	1,479281
TRIN	2020	0,005343	0,519992	1,976940

Nama Perusahaan	Tahun	X1	X2	X3
	2021	-0,026884	0,648996	1,164461
	2022	0,013502	0,690863	1,038586
UANG	2020	-0,091272	0,642970	1,767066
	2021	-0,075541	0,960572	0,846541
	2022	-0,039705	1,013201	0,513573

Sumber: Pengolahan Data Sekunder (2024)



Lampiran 09. Hasil Perhitungan X-Score Metode Zmijewski

Nama Perusahaan	Tahun	-4,3	-4,5X1	5,7X2	0,004X3	X-Score	Kondisi Perusahaan
APLN	2020	-4,3	0,026674	3,570290	0,007584	-0,763967	Tidak Bangkrut
	2021	-4,3	-0,073740	3,671142	0,006540	-0,561658	Tidak Bangkrut
	2022	-4,3	0,356775	3,216352	0,007834	-1,448256	Tidak Bangkrut
ASPI	2020	-4,3	-0,108560	1,673979	0,072242	-2,589704	Tidak Bangkrut
	2021	-4,3	-0,029999	1,731978	0,084828	-2,622851	Tidak Bangkrut
	2022	-4,3	-0,143629	1,314880	0,038766	-2,880257	Tidak Bangkrut
ASRI	2020	-4,3	-0,219759	3,179554	0,002697	-0,903384	Tidak Bangkrut
	2021	-4,3	0,029323	3,221848	0,003341	-1,110816	Tidak Bangkrut
	2022	-4,3	0,221654	2,979557	0,003912	-1,546009	Tidak Bangkrut
BAPA	2020	-4,3	-0,118197	3,208307	0,057885	-3,915292	Tidak Bangkrut
	2021	-4,3	-0,066168	2,906587	0,062193	-4,003162	Tidak Bangkrut
	2022	-4,3	-0,123339	2,550008	0,014317	-3,913663	Tidak Bangkrut
BAPI	2020	-4,3	-0,017653	1,798079	0,051224	-2,535492	Tidak Bangkrut
	2021	-4,3	-0,007035	1,950527	0,035216	-2,377655	Tidak Bangkrut
	2022	-4,3	-0,000664	2,024045	0,035920	-2,311212	Tidak Bangkrut
BEST	2020	-4,3	-0,009015	1,099135	0,094119	-4,287842	Tidak Bangkrut
	2021	-4,3	-0,019338	0,869963	0,203433	-4,397434	Tidak Bangkrut
	2022	-4,3	-0,032150	1,049183	0,171567	-4,334847	Tidak Bangkrut
BEST	2020	-4,3	-0,082533	1,747082	0,042105	-2,512490	Tidak Bangkrut
	2021	-4,3	-0,052914	1,651976	0,023234	-2,618345	Tidak Bangkrut

Nama Perusahaan	Tahun	-4,3	-4,5X1	5,7X2	0,004X3	X-Score	Kondisi Perusahaan
	2022	-4,3	0,024971	1,641005	0,036966	-2,720931	Tidak Bangkrut
BIKA	2020	-4,3	-0,147058	6,315847	0,004714	2,158190	Bangkrut
	2021	-4,3	0,285729	5,984183	0,004790	1,393664	Bangkrut
	2022	-4,3	-0,275992	6,344705	0,004451	2,316245	Bangkrut
BKSL	2020	-4,3	-0,136265	2,519725	0,005613	-1,649623	Tidak Bangkrut
	2021	-4,3	0,061946	2,111257	0,011083	-2,261773	Tidak Bangkrut
	2022	-4,3	-0,044964	2,181094	0,008088	-2,082030	Tidak Bangkrut
DART	2020	-4,3	-0,270545	3,204489	0,001197	-0,826163	Tidak Bangkrut
	2021	-4,3	-0,280207	3,539391	0,000587	-0,480989	Tidak Bangkrut
	2022	-4,3	-0,293255	3,863398	0,000572	-0,143918	Tidak Bangkrut
DILD	2020	-4,3	0,019764	3,504038	0,004137	-0,819864	Tidak Bangkrut
	2021	-4,3	-0,008214	3,611329	0,004111	-0,684567	Tidak Bangkrut
	2022	-4,3	0,052829	3,635609	0,004173	-0,721394	Tidak Bangkrut
ELTY	2020	-4,3	-0,124212	1,633161	0,004357	-2,546984	Tidak Bangkrut
	2021	-4,3	-0,105373	1,724252	0,004115	-2,474490	Tidak Bangkrut
	2022	-4,3	-0,358430	1,536113	0,005041	-2,410498	Tidak Bangkrut
EMDE	2020	-4,3	-0,103820	4,426328	0,008342	0,221806	Bangkrut
	2021	-4,3	1,248152	3,108915	0,005947	-2,445183	Tidak Bangkrut
	2022	-4,3	-0,082067	3,223972	0,005488	-0,999449	Tidak Bangkrut
FMII	2020	-4,3	-0,007658	1,607303	0,013092	-2,698132	Tidak Bangkrut
	2021	-4,3	0,044337	1,530434	0,005120	-2,819023	Tidak Bangkrut
	2022	-4,3	0,103368	0,763678	0,011384	-3,651073	Tidak Bangkrut

Nama Perusahaan	Tahun	-4,3	-4,5X1	5,7X2	0,004X3	X-Score	Kondisi Perusahaan
GMTD	2020	-4,3	-0,482897	2,323040	0,005569	-1,499633	Tidak Bangkrut
	2021	-4,3	-0,114819	2,740533	0,006798	-1,451446	Tidak Bangkrut
	2022	-4,3	0,034879	2,918903	0,005427	-1,421403	Tidak Bangkrut
INPP	2020	-4,3	-0,284168	1,403255	0,014845	-2,627423	Tidak Bangkrut
	2021	-4,3	-0,014637	1,973177	0,013619	-2,325805	Tidak Bangkrut
	2022	-4,3	0,034125	2,129724	0,012532	-2,216933	Tidak Bangkrut
LAND	2020	-4,3	-0,106874	2,023678	0,005145	-2,174593	Tidak Bangkrut
	2021	-4,3	-0,068394	2,146887	0,004611	-2,089330	Tidak Bangkrut
	2022	-4,3	-0,048525	2,067883	0,003843	-2,187435	Tidak Bangkrut
LPCK	2020	-4,3	-1,688216	1,841679	0,012522	-0,782627	Tidak Bangkrut
	2021	-4,3	0,069151	1,702031	0,012664	-2,679784	Tidak Bangkrut
	2022	-4,3	0,145745	1,618283	0,013501	-2,840963	Tidak Bangkrut
LPKR	2020	-4,3	-0,836153	3,109263	0,012513	-0,367097	Tidak Bangkrut
	2021	-4,3	-0,140249	3,239018	0,013065	-0,933797	Tidak Bangkrut
	2022	-4,3	-0,210017	3,512404	0,012500	-0,590079	Tidak Bangkrut
LPLI	2020	-4,3	-0,101611	1,194212	0,017317	-3,021493	Tidak Bangkrut
	2021	-4,3	1,146920	0,709202	0,261006	-5,636564	Tidak Bangkrut
	2022	-4,3	0,154618	0,755379	0,262370	-4,645283	Tidak Bangkrut
MDLN	2020	-4,3	-0,534508	4,080126	0,001028	0,313606	Bangkrut
	2021	-4,3	-0,012997	4,059690	0,003915	-0,231228	Tidak Bangkrut
	2022	-4,3	0,006710	3,919601	0,003215	-0,390324	Tidak Bangkrut
MMLP	2020	-4,3	-0,059598	0,816497	0,071343	-3,495249	Tidak Bangkrut

Nama Perusahaan	Tahun	-4,3	-4,5X1	5,7X2	0,004X3	X-Score	Kondisi Perusahaan
	2021	-4,3	0,231900	0,761852	0,025503	-3,795551	Tidak Bangkrut
	2022	-4,3	0,114651	1,083973	0,019740	-3,350418	Tidak Bangkrut
MPRO	2020	-4,3	0,032471	1,293811	0,001160	-3,039820	Tidak Bangkrut
	2021	-4,3	-0,035674	1,318217	0,000784	-2,946892	Tidak Bangkrut
	2022	-4,3	-0,076189	1,320455	0,000403	-2,903758	Tidak Bangkrut
MTSM	2020	-4,3	-0,537928	2,174371	0,006186	-1,593887	Tidak Bangkrut
	2021	-4,3	-0,200872	2,219456	0,009197	-1,888869	Tidak Bangkrut
	2022	-4,3	-0,505173	2,357795	0,010819	-1,447851	Tidak Bangkrut
NASA	2020	-4,3	-0,025867	0,796522	0,005249	-3,984838	Tidak Bangkrut
	2021	-4,3	-0,019579	0,814161	0,011417	-3,980389	Tidak Bangkrut
	2022	-4,3	-0,001113	0,796862	0,009014	-4,015674	Tidak Bangkrut
NIRO	2020	-4,3	0,066928	2,159486	0,008458	-2,215900	Tidak Bangkrut
	2021	-4,3	-0,063175	2,566398	0,011903	-1,682330	Tidak Bangkrut
	2022	-4,3	-0,123711	3,015978	0,005437	-1,165748	Tidak Bangkrut
OMRE	2020	-4,3	-0,242729	0,805314	0,003485	-3,255441	Tidak Bangkrut
	2021	-4,3	-0,186711	1,003489	0,001953	-3,111752	Tidak Bangkrut
	2022	-4,3	-0,265973	1,182421	0,001810	-2,853416	Tidak Bangkrut
PAMG	2020	-4,3	-0,048865	1,441548	0,004348	-2,813935	Tidak Bangkrut
	2021	-4,3	-0,080666	1,538914	0,004632	-2,685052	Tidak Bangkrut
	2022	-4,3	-0,024754	1,563113	0,003304	-2,715437	Tidak Bangkrut
PLIN	2020	-4,3	-0,219052	0,560706	0,011795	-3,532038	Tidak Bangkrut
	2021	-4,3	0,168306	0,559082	0,010320	-3,919544	Tidak Bangkrut

Nama Perusahaan	Tahun	-4,3	-4,5X1	5,7X2	0,004X3	X-Score	Kondisi Perusahaan
	2022	-4,3	0,202776	0,610360	0,008851	-3,901267	Tidak Bangkrut
POLL	2020	-4,3	0,055510	4,496508	0,003137	0,137862	Bangkrut
	2021	-4,3	-0,089092	4,585534	0,003137	0,371490	Bangkrut
	2022	-4,3	-0,126795	3,702208	0,003242	-0,474239	Tidak Bangkrut
POSA	2020	-4,3	-0,624748	4,976395	0,000859	1,300284	Bangkrut
	2021	-4,3	-0,699737	5,804149	0,000503	2,203383	Bangkrut
	2022	-4,3	-0,634722	6,607833	0,000313	2,942242	Bangkrut
PUDP	2020	-4,3	-0,202259	2,232218	0,029480	-1,895003	Tidak Bangkrut
	2021	-4,3	-0,162199	2,207528	0,036827	-1,967099	Tidak Bangkrut
	2022	-4,3	1,927497	2,363861	0,024359	-5,638155	Tidak Bangkrut
RBMS	2020	-4,3	-0,268785	1,504336	0,008300	-2,535180	Tidak Bangkrut
	2021	-4,3	-0,138310	1,588949	0,011169	-2,583910	Tidak Bangkrut
	2022	-4,3	-0,249474	1,580195	0,008042	-2,478372	Tidak Bangkrut
RISE	2020	-4,3	-0,074581	1,265339	0,013938	-2,974019	Tidak Bangkrut
	2021	-4,3	0,069655	0,820047	0,034297	-3,583905	Tidak Bangkrut
	2022	-4,3	0,059475	0,863240	0,043231	-3,539466	Tidak Bangkrut
ROCK	2020	-4,3	-0,032057	1,612519	0,013523	-2,668947	Tidak Bangkrut
	2021	-4,3	-0,022849	1,548979	0,003841	-2,732013	Tidak Bangkrut
	2022	-4,3	0,024900	1,473319	0,006355	-2,857936	Tidak Bangkrut
RODA	2020	-4,3	-0,192092	2,511712	0,008072	-1,604268	Tidak Bangkrut
	2021	-4,3	0,040383	2,217932	0,014719	-2,137169	Tidak Bangkrut
	2022	-4,3	-0,032788	2,135270	0,013569	-2,145511	Tidak Bangkrut

Nama Perusahaan	Tahun	-4,3	-4,5X1	5,7X2	0,004X3	X-Score	Kondisi Perusahaan
SATU	2020	-4,3	-0,329861	3,815039	0,017549	-0,172649	Tidak Bangkrut
	2021	-4,3	-0,294980	4,181095	0,009390	0,166685	Bangkrut
	2022	-4,3	-0,154883	4,236177	0,007522	0,083539	Bangkrut
TARA	2020	-4,3	-0,051966	1,287314	0,001029	-4,010896	Tidak Bangkrut
	2021	-4,3	0,088862	1,168873	0,006397	-4,276851	Tidak Bangkrut
	2022	-4,3	-0,012791	1,164048	0,005917	-4,184390	Tidak Bangkrut
TRIN	2020	-4,3	0,024042	2,963952	0,007908	-1,367999	Tidak Bangkrut
	2021	-4,3	-0,120977	3,699278	0,004658	-0,484403	Tidak Bangkrut
	2022	-4,3	0,060761	3,937919	0,004154	-0,426996	Tidak Bangkrut
UANG	2020	-4,3	-0,410723	3,664931	0,007068	-0,231414	Tidak Bangkrut
	2021	-4,3	-0,339932	5,475259	0,003386	1,511805	Bangkrut
	2022	-4,3	-0,178671	5,775246	0,002054	1,651863	Bangkrut

Sumber: Pengolahan Data Sekunder (2024)



Lampiran 10. Data Hasil Opini Audit

Nama Perusahaan	Tahun	Hasil Opini Auditor
APLN	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
ASPI	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
ASRI	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
BAPA	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
BAPI	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
BBSS	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
BEST	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
BIKA	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Dengan Pengecualian
BKSL	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
DART	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
DILD	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
ELTY	2020	Wajar Dengan Pengecualian
	2021	Wajar Dengan Pengecualian
	2022	Wajar Dengan Pengecualian
EMDE	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian

Nama Perusahaan	Tahun	Hasil Opini Auditor
	2022	Wajar Tanpa Pengecualian
FMII	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
GMTD	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
INPP	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
LAND	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
LPCK	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
LPKR	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
LPLI	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
MDLN	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
MMLP	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
MPRO	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
MTSM	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
NASA	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
NIRO	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian

Nama Perusahaan	Tahun	Hasil Opini Auditor
OMRE	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
PAMG	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
PLIN	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
POLL	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
POSA	2020	Wajar Tanpa Pengecualian
	2021	Wajar Dengan Pengecualian
	2022	Wajar Dengan Pengecualian
PUDP	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
RBMS	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
RISE	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
ROCK	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
RODA	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
SATU	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
TARA	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
TRIN	2020	Wajar Tanpa Pengecualian
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian
UANG	2020	Wajar Tanpa Pengecualian

Nama Perusahaan	Tahun	Hasil Opini Auditor
	2021	Wajar Tanpa Pengecualian
	2022	Wajar Tanpa Pengecualian

Sumber: Indonesian Stock Exchange (IDX)

Lampiran 11. Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Altman Z-Score Modifikasi	120	-10.447823	12.931115	3.79732721	3.793688339
Zmijewski	120	-5.638155	2.942242	-1.95564042	1.678390788
Valid N (listwise)	120				

Sumber: SPSS 29, Pengolahan Data Sekunder (2024)

Lampiran 12. Uji Normalitas

Case Processing Summary

	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Altman Z-Score Modifikasi	120	100.0%	0	0.0%	120	100.0%
Zmijewski	120	100.0%	0	0.0%	120	100.0%

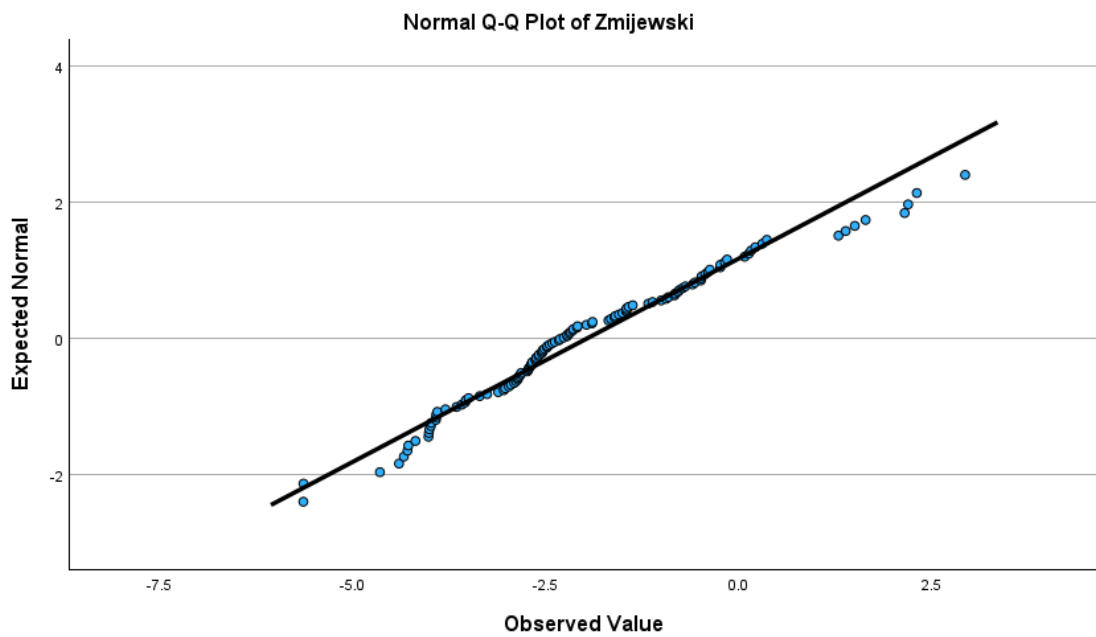
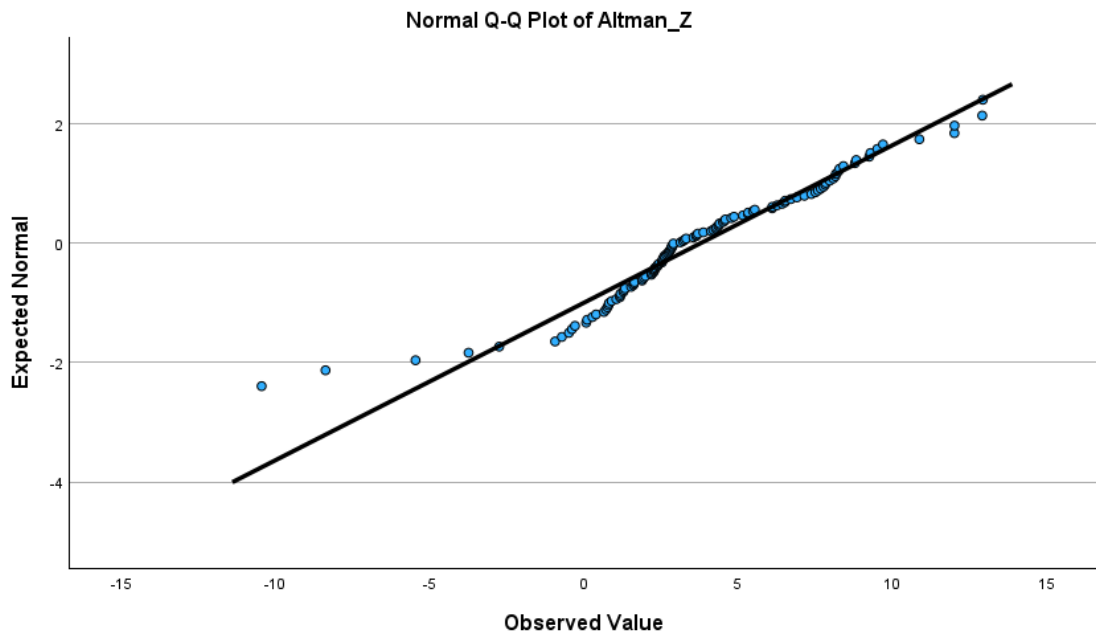
Sumber: SPSS 29, Pengolahan Data Sekunder (2024)

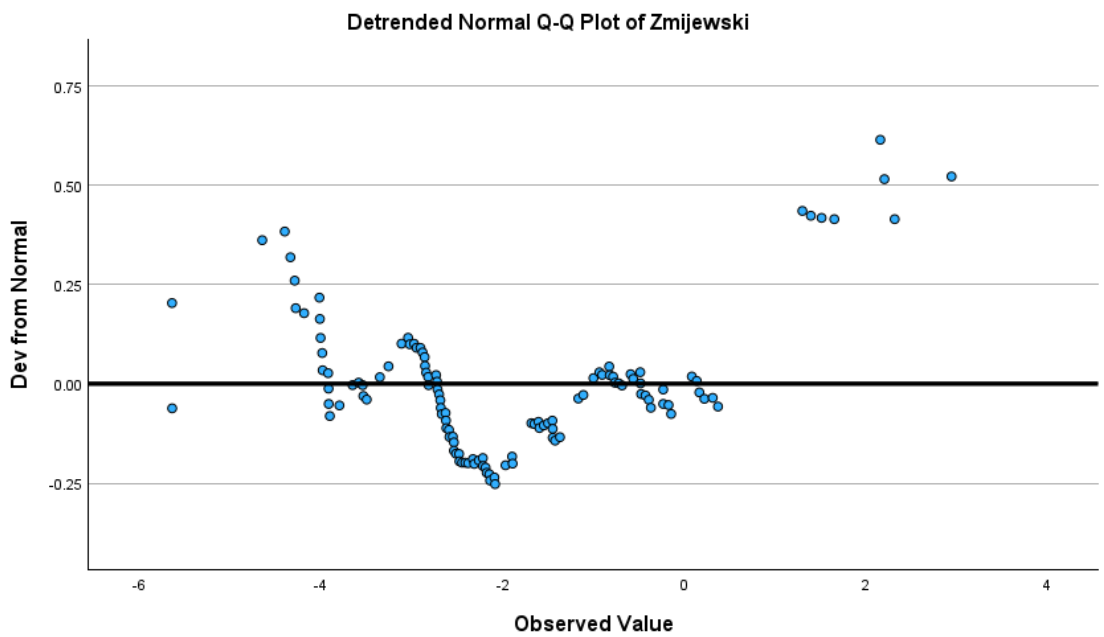
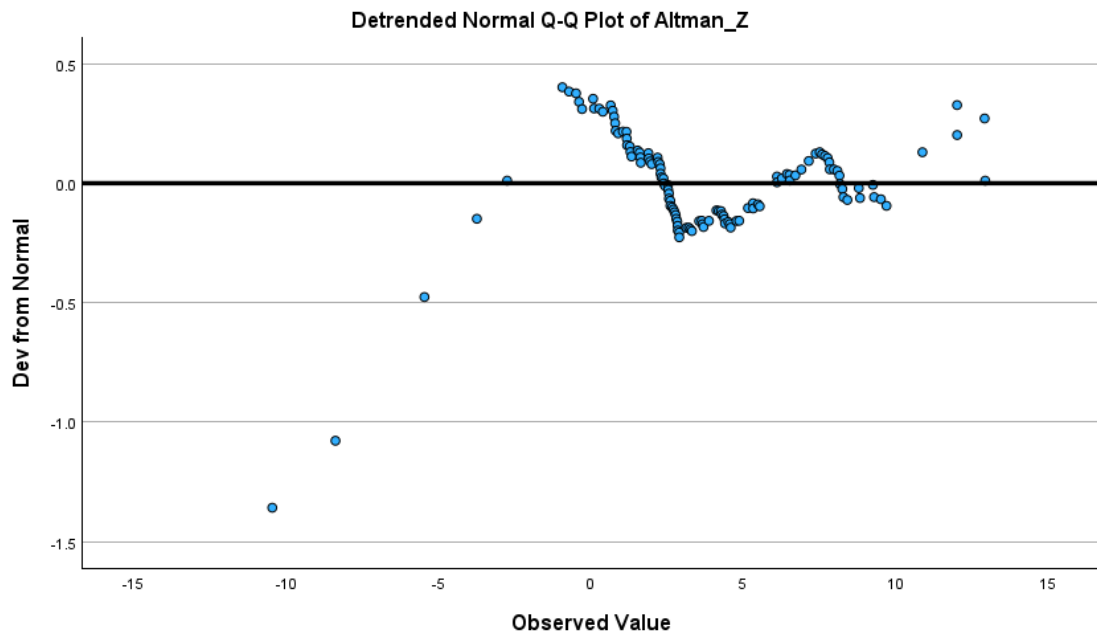
Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Altman Z-Score Modifikasi	.094	120	.012	.955	120	.001
Zmijewski	.105	120	.002	.970	120	.008

a. Lilliefors Significance Correction

Sumber: SPSS 29, Pengolahan Data Sekunder (2024)

Lampiran 13. Gambar Uji Normalitas



Sumber: SPSS 29, Pengolahan Data Sekunder (2024)

Lampiran 14. Uji Mann-Whitney

Uji Mann-Whitney

		Ranks		
	Metode Prediksi	N	Mean Rank	Sum of Ranks
Score Prediksi	Altman Z-Score Modifikasi	120	173.16	20779.00
	Zmijewski	120	67.84	8141.00
	Total	240		

Sumber: SPSS 29, Pengolahan Data Sekunder (2024)

Test Statistics^a

Score Prediksi	
Mann-Whitney U	881.000
Wilcoxon W	8141.000
Z	-11.750
Asymp. Sig. (2-tailed)	.000

a. Grouping Variable: Metode Prediksi

Lampiran 15. Uji Tingkat Akurasi

Matriks Pembanding Metode Altman Z-Score Modifikasi dan Opini Audit

Altman Z-Score Modifikasi	Opini Auditor		
	WTP	WDP	TW/MMP
$Z > 2,6$	70	1	0
$1,1 < Z < 2,6$	26	2	0
$Z < 1,1$	18	3	0

Sumber: Pengolahan Data Sekunder (2024)

Matriks Pembanding Metode Zmijewski dan Opini Audit

Zmijewski	Opini Auditor	
	WTP/WDP	TW/MMP
$X < 0$	103	0
$X > 0$	17	0

Sumber: Pengolahan Data Sekunder (2024)

Uji Tingkat Akurasi

Prediksi	Metode Altman Z-Score Modifikasi	Metode Zmijewski
Tidak Bangkrut (Sehat)	71	103
<i>Grey Area</i>	28	0
Bangkrut	21	17
Total	120	120
Akurasi (%)	60%	85,83%
<i>Error (%)</i>	40%	14,17%

Sumber: Pengolahan Data Sekunder (2024)



RIWAYAT HIDUP



Ni Kadek Tika Damayanti dilahirkan di Lembongan pada tanggal 18 Maret 2002. Penulis merupakan anak kedua dari empat bersaudara. Penulis lahir dari pasangan suami istri Bapak I Komang Budiarta dan Ibu Ni Kadek Nuriani. Penulis berkebangsaan Indonesia dan beragama hindu. Penulis kini beralamat di Dusun Ceningan Kawan Desa Lembongan, Kec. Nusa Penida, Kab. Klungkung, Bali. Penulis menyelesaikan pendidikan pertama di Sekolah Dasar Negeri 2 Lembongan dan lulus pada tahun 2014. Penulis kemudian melanjutkan pendidikan di Sekolah Menengah Pertama Negeri 4 Nusa Penida dan lulus pada tahun 2017. Pada tahun 2020 penulis lulus dari Sekolah Menengah Atas (SMA) Negeri 1 Semarapura dengan mengambil jurusan MIPA dan melanjutkan pendidikan Strata 1 Program Studi Akuntansi di Universitas Pendidikan Ganesha. Pada tahun 2024 penulis menyelesaikan skripsi yang berjudul “Analisis Prediksi Kebangkrutan Menggunakan Metode Altman Z-Score dan Metode Zmijewski dengan Opini Audit Sebagai Pembanding Keakuratan pada Perusahaan Sektor *Property* dan *Real Estate* yang Terdaftar di BEI Periode 2020-2022”.

