



Lampiran 1

DAFTAR PERUSAHAAN SAMPEL

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AGII	Aneka Gas Industri Tbk
3	AKPI	Argha Karya Prima Industry Tbk
4	ALDO	Alkindo Naratama Tbk
5	ALKA	Alaska Industrindo Tbk
6	ARNA	Arwana Citra Mulia Tbk
7	ASII	Astra International Tbk
8	BTON	Betonjaya Manunggal Tbk
9	BUDI	Budi Starch & Sweetener Tbk
10	CAKK	Cahayaputra Asa Keramik Tbk
11	CAMP	Campina Ice Cream Industry Tbk
12	CCSI	Communication Cable System Indonesia Tbk
13	CEKA	Wilmar Cahaya Indonesia Tbk
14	CLEO	Sariguna Primatirta Tbk
15	COCO	Wahana Interfood Nusantara Tbk
16	CPIN	Charoen Pokphand Indonesia Tbk
17	DLTA	Delta Djakarta Tbk
18	DMND	Diamond Food Indonesia Tbk
19	DPNS	Duta Pertiwi Nusantara Tbk
20	DVLA	Darya Varia Laboratoria Tbk
21	EKAD	Ekadharma International Tbk
22	ESIP	Sinergi Inti Plastindo Tbk
23	FASW	Fajar Surya Wisesa Tbk
24	GGRM	Gudang Garam Tbk
25	GOOD	Garudafood Putra Putri Jaya Tbk
26	HMSP	Hanjaya Mandala Sampoerna Tbk
27	HOKI	Buyung Poetra Sembada Tbk
28	ICBP	Indofood CBP Sukses Makmur Tbk
29	IFII	Indonesia Fireboard Industry Tbk
30	IGAR	Champion Pacific Indonesia Tbk
31	IMPC	Impack Pratama Industri Tbk
32	INCI	Intan Wijaya International Tbk
33	INDF	Indofood Sukses Makmur Tbk
34	INDS	Indospring Tbk
35	INTP	Indocement Tunggal Prakarsa Tbk
36	ISSP	Steel Pipe Industry of Indonesia Tbk
37	JPFA	Japfa Comfeed Indonesia Tbk

No	Kode	Nama Perusahaan
38	KDSI	Kedawung Setia Industrial Tbk
39	KEJU	Mulia Boga Raya Tbk
40	KLBF	Kalbe Farma Tbk
41	MARK	Mark Dynamics Indonesia Tbk
42	MDKI	Emdeki Utama Tbk
43	MERK	Merck Indonesia Tbk
44	MLBI	Multi Bintang Indonesia Tbk
45	MLIA	Mulia Industrindo Tbk
46	MOLI	Madusari Murni Indah
47	MYOR	Mayora Indah Tbk
48	PANI	Pratama Abadi Nusa Industri Tbk
49	PBID	Panca Budi Idaman Tbk
50	PEHA	Phapros Tbk
51	PSGO	Palma Serasih Tbk
52	PYFA	Pyridam Farma Tbk
53	ROTI	Nippon Indosari Corpindo Tbk
54	SCCO	Supreme Cable Manufacturing and Commerce Tbk
55	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
56	SINI	Singaraja Putra Tbk
57	SKBM	Sekar Bumi Tbk
58	SKLT	Sekar Laut Tbk
59	SLIS	Gaya Abadi Sempurna Tbk
60	SMBR	Semen Baturaja (Persero) Tbk
61	SMCB	Solusi Bangun Indonesia Tbk
62	SMGR	Semen Indonesia (Persero) Tbk
63	SMKL	Satyamitra Kemas Lestari Tbk
64	SMSM	Selamat Sempurna Tbk
65	SPMA	Suparma Tbk
66	SRSN	Indo Acidatama Tbk
67	STAR	Star Petrochem Tbk
68	STTP	Siantar Top Tbk
69	TALF	Tunas Alfin Tbk
70	UCID	Uni-Charm Indonesia Tbk
71	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
72	UNVR	Unilever Indonesia Tbk
73	WIIM	Wismilak Inti Makmur Tbk
74	WTON	Wijaya Karya Beton Tbk

Lampiran 2

Hasil Perhitungan Setiap Variabel Dengan Menggunakan Rumus

No	Nama Perusahaan	Tahun	Financial Distress	Ukuran Perusahaan	DER	NPM
1	ALDO	2020	0.58	27.58	0.62	0.24
		2021	0.58	27.82	0.72	0.26
		2022	0.58	28.08	0.85	0.22
2	FASW	2020	-0.53	30.07	1.11	0.21
		2021	-0.53	30.22	1.11	0.23
		2022	-0.53	29.88	1.17	0.10
3	SPMA	2020	0.88	28.47	0.51	0.27
		2021	0.88	28.64	0.61	0.32
		2022	0.88	27.89	0.75	0.18
4	KDSI	2020	0.21	27.85	0.68	0.18
		2021	0.21	27.93	0.73	0.18
		2022	0.21	27.89	0.75	0.18
5	INTP	2020	1.44	30.94	0.13	0.57
		2021	1.44	30.89	0.17	0.57
		2022	1.44	30.88	0.21	0.56
6	SMCB	2020	0.14	30.66	0.74	0.25
		2021	0.14	30.70	0.92	0.25
		2022	0.14	30.69	0.8	0.26
7	SMBR	2020	-0.31	29.38	1.08	0.08
		2021	-0.31	29.29	1.11	0.16
		2022	-0.31	29.28	1.14	0.22
8	SMGR	2020	0.75	31.99	1.19	0.28
		2021	0.75	32.03	0.91	0.24
		2022	0.75	32.05	0.76	0.26
9	WTON	2020	0.41	28.81	0.51	0.16
		2021	0.41	29.88	0.61	0.14
		2022	0.41	29.88	0.6	0.17
10	AKPI	2020	-0.37	28.60	1.01	0.29
		2021	-0.37	28.84	1.08	0.27
		2022	-0.37	28.91	1.03	0.25
11	ESIP	2020	0.16	25.08	0.58	0.19
		2021	0.16	25.16	0.63	0.11
		2022	0.16	25.31	0.69	0.12
12	IGAR	2020	1.41	27.22	0.12	0.53
		2021	1.41	27.42	0.17	0.46
		2022	1.41	27.48	0.1	0.54

No	Nama Perusahaan	Tahun	Financial Distress	Ukuran Perusahaan	DER	NPM
13	IMPC	2020	2.16	28.62	0.14	0.51
		2021	2.16	28.68	0.19	0.53
		2022	2.16	28.87	0.24	0.56
14	SMKL	2020	0.65	28.15	1.28	0.15
		2021	0.65	28.28	1.31	0.22
		2022	0.65	28.34	1.11	0.19
15	PBID	2020	0.41	28.52	0.66	0.31
		2021	0.41	28.66	0.68	0.31
		2022	0.41	28.74	0.74	0.27
16	TALF	2020	0.88	28.02	0.65	0.13
		2021	0.88	28.08	0.7	0.15
		2022	0.88	28.22	0.71	0.18
17	AGII	2020	0.37	29.59	1.11	0.22
		2021	0.37	29.73	1.28	0.20
		2022	0.37	29.72	1.18	0.20
18	DPNS	2020	0.91	26.48	0.61	0.16
		2021	0.91	26.62	0.68	0.39
		2022	0.91	26.73	0.7	0.37
19	EKAD	2020	-0.18	27.71	0.74	0.16
		2021	-0.18	27.78	0.73	0.16
		2022	-0.18	27.83	0.8	0.17
20	BUDI	2020	0.36	28.72	1.24	0.34
		2021	0.36	28.73	1.16	0.35
		2022	0.36	28.79	1.2	0.36
21	MDKI	2020	0.21	27.60	0.69	0.18
		2021	0.21	27.62	0.7	0.18
		2022	0.21	27.68	0.71	0.18
22	INCI	2020	0.17	26.82	0.61	0.28
		2021	0.17	26.96	0.65	0.40
		2022	0.17	26.93	0.69	0.41
23	SRSN	2020	0.21	27.53	0.54	0.18
		2021	0.21	27.48	0.61	0.18
		2022	0.21	27.50	0.69	0.18
24	MOLI	2020	1.41	27.22	0.44	0.50
		2021	1.41	27.42	0.42	0.47
		2022	1.41	27.48	0.45	0.46
25	IFII	2020	0.23	27.70	0.67	0.33
		2021	0.23	27.78	0.67	0.34
		2022	0.23	28.19	0.73	0.33

No	Nama Perusahaan	Tahun	Financial Distress	Ukuran Perusahaan	DER	NPM
26	SINI	2020	1.30	25.76	0.32	0.55
		2021	1.30	25.89	0.34	0.57
		2022	1.30	26.08	0.3	0.57
27	CAKK	2020	-0.59	26.60	0.57	0.03
		2021	-0.59	26.81	0.82	0.21
		2022	-0.59	26.83	0.77	0.21
28	ARNA	2020	0.17	28.31	0.51	0.38
		2021	0.17	28.44	0.53	0.43
		2022	0.17	28.58	0.61	0.47
29	MARK	2020	1.18	27.30	0.36	0.52
		2021	1.18	27.71	0.45	0.45
		2022	1.18	27.64	0.19	0.48
30	MLIA	2020	1.50	29.38	0.15	0.46
		2021	1.50	29.44	0.46	0.50
		2022	1.50	29.55	0.52	0.52
31	ALKA	2020	0.93	26.76	0.61	0.06
		2021	0.93	26.94	0.65	0.07
		2022	0.93	27.18	0.69	0.11
32	BTON	2020	0.45	26.18	0.82	0.20
		2021	0.45	26.32	0.87	0.29
		2022	0.45	26.57	0.79	0.33
33	ISSP	2020	1.02	29.44	0.42	0.50
		2021	1.02	29.59	0.47	0.54
		2022	1.02	29.63	0.49	0.50
34	STAR	2020	0.89	26.93	0.6	0.23
		2021	0.89	26.95	0.63	0.29
		2022	0.89	26.96	0.7	0.33
35	UCID	2020	0.31	29.67	0.79	0.45
		2021	0.31	29.68	0.57	0.49
		2022	0.31	29.76	0.62	0.50
36	SLIS	2020	0.48	26.67	0.55	0.25
		2021	0.48	26.70	0.93	0.24
		2022	0.48	26.82	0.81	0.29
37	CCSI	2020	2.28	26.94	0.08	0.48
		2021	2.28	26.98	0.04	0.51
		2022	2.28	27.40	0.02	0.50
38	SCCO	2020	0.04	28.95	0.54	0.23
		2021	0.04	29.18	0.57	0.17
		2022	0.04	29.27	0.58	0.14

No	Nama Perusahaan	Tahun	Financial Distress	Ukuran Perusahaan	DER	NPM
39	ASII	2020	2.31	28.11	0.27	0.45
		2021	2.31	28.27	0.33	0.48
		2022	2.31	28.41	0.32	0.51
40	INDS	2020	1.05	28.67	0.1	0.49
		2021	1.05	28.89	0.24	0.51
		2022	1.05	28.99	0.3	0.51
41	SMSM	2020	0.62	28.85	0.73	0.41
		2021	0.62	28.98	0.7	0.42
		2022	0.62	29.11	0.7	0.44
42	ULTJ	2020	0.83	29.80	0.83	0.43
		2021	0.83	29.63	0.84	0.41
		2022	0.83	29.63	0.87	0.38
43	CEKA	2020	0.13	28.08	0.64	0.22
		2021	0.13	28.16	0.62	0.19
		2022	0.13	28.17	0.71	0.18
44	CAMP	2020	1.06	27.71	0.13	0.50
		2021	1.06	27.77	0.12	0.55
		2022	1.06	27.70	0.14	0.55
45	CLEO	2020	0.54	27.90	0.52	0.37
		2021	0.54	27.93	0.55	0.40
		2022	0.54	28.16	0.63	0.38
46	ICBP	2020	1.26	28.70	0.2	0.49
		2021	1.26	28.70	0.3	0.48
		2022	1.26	28.85	0.31	0.46
47	COCO	2020	0.36	28.72	1.15	0.18
		2021	0.36	28.73	1.19	0.25
		2022	0.36	28.79	1.27	0.22
48	DLTA	2020	0.34	27.83	1.06	0.28
		2021	0.34	27.90	1.15	0.40
		2022	0.34	27.90	1.01	0.41
49	DMND	2020	0.58	27.58	0.52	0.24
		2021	0.58	27.82	0.55	0.22
		2022	0.58	28.08	0.57	0.21
50	GOOD	2020	0.21	29.51	1.27	0.18
		2021	0.21	29.54	1.22	0.24
		2022	0.21	29.62	1.19	0.22
51	HOKI	2020	0.83	27.53	0.57	0.18
		2021	0.83	27.62	0.56	0.11
		2022	0.83	27.42	0.61	0.01

No	Nama Perusahaan	Tahun	Financial Distress	Ukuran Perusahaan	DER	NPM
52	INDF	2020	0.62	32.73	1.06	0.33
		2021	0.62	32.82	1.06	0.11
		2022	0.62	32.83	0.93	0.34
53	KEJU	2020	0.89	27.24	0.53	0.37
		2021	0.89	27.37	0.56	0.37
		2022	0.89	27.48	0.61	0.34
54	MLBI	2020	1.26	28.70	0.27	0.52
		2021	1.26	28.70	0.22	0.50
		2022	1.26	28.85	0.19	0.48
55	MYOR	2020	-0.37	30.62	0.75	0.29
		2021	-0.37	30.62	0.75	0.27
		2022	-0.37	30.73	0.74	0.25
56	PANI	2020	1.17	25.31	0.37	0.45
		2021	1.17	30.22	0.46	0.45
		2022	1.17	30.40	0.21	0.48
57	PSGO	2020	0.68	28.86	1.61	0.17
		2021	0.68	28.95	1.51	0.35
		2022	0.68	29.05	1.55	0.36
58	ROTI	2020	0.89	29.12	1.03	0.23
		2021	0.89	29.06	1.06	0.29
		2022	0.89	29.05	1.14	0.33
59	SKBM	2020	0.93	28.20	0.84	0.04
		2021	0.93	28.31	0.99	0.09
		2022	0.93	28.35	0.9	0.15
60	SKLT	2020	2.28	27.37	0.09	0.58
		2021	2.28	27.51	0.19	0.60
		2022	2.28	27.66	0.17	0.59
61	STTP	2020	0.31	28.87	0.6	0.40
		2021	0.31	29.00	0.64	0.38
		2022	0.31	29.16	0.65	0.36
62	DVLA	2020	0.58	27.58	0.6	0.30
		2021	0.58	27.82	0.6	0.28
		2022	0.58	28.08	0.63	0.28
63	KLBF	2020	0.55	30.75	0.53	0.35
		2021	0.55	30.88	0.56	0.35
		2022	0.55	30.94	0.54	0.35
64	MERK	2020	0.52	27.56	0.52	0.33
		2021	0.52	27.66	0.5	0.35
		2022	0.52	27.67	0.37	0.40

No	Nama Perusahaan	Tahun	Financial Distress	Ukuran Perusahaan	DER	NPM
65	PEHA	2020	-0.24	28.28	1.09	0.22
		2021	-0.24	28.24	1.08	0.10
		2022	-0.24	28.22	1.14	0.15
66	PYFA	2020	1.61	26.16	0.13	0.53
		2021	1.61	27.42	0.11	0.46
		2022	1.61	28.05	0.13	0.53
67	SIDO	2020	1.55	28.98	0.09	0.45
		2021	1.55	29.03	0.07	0.46
		2022	1.55	29.04	0.16	0.48
68	GGRM	2020	-0.20	31.99	0.71	0.26
		2021	-0.20	32.13	0.52	0.21
		2022	-0.20	32.11	0.53	0.15
69	HMSP	2020	-0.12	31.54	0.64	0.30
		2021	-0.12	31.60	0.82	0.27
		2022	-0.12	31.63	0.94	0.24
70	WIIM	2020	2.31	28.11	0.06	0.54
		2021	2.31	28.27	0.13	0.51
		2022	2.31	28.41	0.14	0.52
71	ADES	2020	0.31	27.59	0.57	0.38
		2021	0.31	27.90	0.58	0.42
		2022	0.31	28.13	0.59	0.42
72	UNVR	2020	0.21	30.65	0.61	0.41
		2021	0.21	30.58	0.68	0.38
		2022	0.21	30.54	0.68	0.36
73	JPFA	2020	1.44	30.89	0.07	0.45
		2021	1.44	30.98	0.04	0.46
		2022	1.44	31.12	0.03	0.48
74	CPIN	2020	0.30	31.07	0.53	0.41
		2021	0.30	31.20	0.56	0.38
		2022	0.30	31.32	0.55	0.37

Lampiran 3**Statistik Deskriptif****Descriptive Statistics**

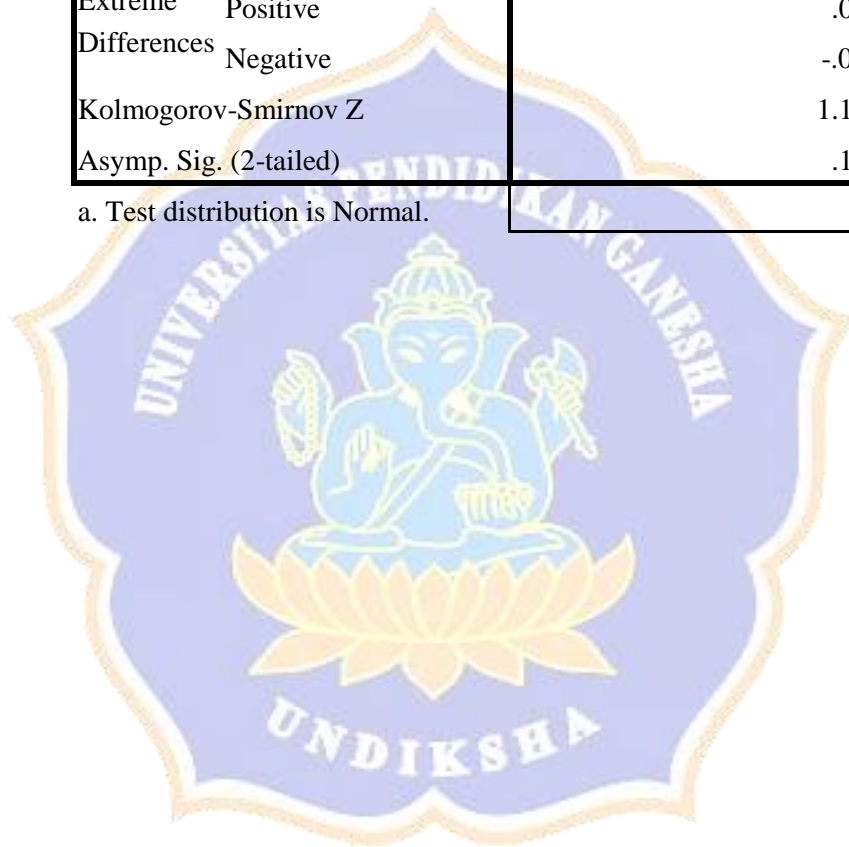
	N	Minimum	Maximum	Mean	Std. Deviation
Perataan laba	222	-.59	2.31	.6772	.67146
Ukuran Perusahaan	222	25.08	32.83	28.6036	1.51492
Debt To Equity Ratio	222	.02	1.61	.6363	.33606
Net Profit Margin	222	.01	.60	.3292	.14200
Valid N (listwise)	222				



Lampiran 4
Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		222
Normal	Mean	.0000000
Parameters ^a	Std. Deviation	.45709095
Most	Absolute	.075
Extreme	Positive	.075
Differences	Negative	-.060
Kolmogorov-Smirnov Z		1.121
Asymp. Sig. (2-tailed)		.162
a. Test distribution is Normal.		



Lampiran 5

Uji Asumsi Klasik

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.960	.588		3.331	.001		
Ukuran Perusahaan	-.053	.021	-.119	-2.515	.013	.943	1.060
DER	-.704	.123	-.353	-5.726	.000	.561	1.783
NPM	2.061	.287	.436	7.184	.000	.577	1.732

a. Dependent Variable: Perataan laba

Uji Heteroskedasitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.170	.343		.494	.621
Ukuran Perusahaan	.007	.012	.040	.577	.564
DER	.046	.072	.057	.635	.526
NPM	-.096	.167	-.051	-.576	.565

a. Dependent Variable: ABS_RES

Uji Autokolerasi

Durbin-Watson

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.733 ^a	.537	.530	.46023	1.728

a. Predictors: (Constant), NPM, Ukuran Perusahaan, DER

b. Dependent Variable: Perataan laba

Runs Test

Runs Test

	Unstandardized Residual
Test Value ^a	-.05823
Cases < Test Value	111
Cases >= Test Value	111
Total Cases	222
Number of Runs	112
Z	.000
Asymp. Sig. (2-tailed)	1.000

a. Median

Lampiran 6

Uji Regresi

Uji Koefisien Determinansi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.733 ^a	.537	.530	.46023

a. Predictors: (Constant), NPM, Ukuran Perusahaan, DER

Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.960	.588		3.331	.001
Ukuran Perusahaan	-.053	.021	-.119	-2.515	.013
DER	-.704	.123	-.353	-5.726	.000
NPM	2.061	.287	.436	7.184	.000

a. Dependent Variable: Perataan laba