

LAMPIRAN

Lampiran 01. Tabulasi Pendapatan dan Laba Bersih Perusahaan Subsektor Plastik dan Kemasan Periode 2019-2024

No	Kode Perusahaan	Tahun	Pendapatan	Laba (Rugi) Bersih
1	AKPI (Ribuah Rupiah)	2019	2.251.123.299	54.355.268
		2020	2.230.113.093	66.005.547
		2021	2.702.959.888	147.822.236
		2022	3.105.631.649	211.687.105
		2023	2.723.631.493	- 29.657.403
2	APLI (Rp)	2019	437.990.210.351	9.588.681.370
		2020	325.538.152.468	- 6.424.025.663
		2021	420.717.433.375	23.227.293.962
		2022	526.828.140.182	46.599.136.683
		2023	469.138.780.462	50.400.590.817
3	BRNA (Ribuan Rupiah)	2019	1.221.535.436	- 163.083.992
		2020	1.123.569.559	- 187.053.341
		2021	1.051.423.115	- 193.272.827
		2022	1.053.041.832	- 136.403.681
		2023	1.000.204.936	- 81.067.408
4	ESIP (Rp)	2019	53.528.450.125	1.191.566.812
		2020	47.405.156.343	1.741.619.395
		2021	53.930.872.482	611.433.199
		2022	65.153.137.841	916.698.764
		2023	62.082.369.696	877.523.429
5	IGAR (Rp)	2019	776.541.441.414	60.836.752.751
		2020	739.402.296.030	60.770.710.445
		2021	970.111.806.482	104.034.299.846
		2022	1.083.672.730.660	102.314.374.301
		2023	857.775.074.318	56.643.469.840
6	IMPC (Rp)	2019	1.495.759.701.262	93.145.200.039
		2020	1.797.514.877.242	115.805.324.362
		2021	2.227.367.211.794	188.611.979.146
		2022	2.808.698.656.787	312.502.049.594
		2023	2.860.388.195.952	440.542.975.412
7	PBID (Ribuan Rupiah)	2019	4.632.864.612	223.626.619
		2020	3.870.552.460	373.653.845
		2021	4.441.512.773	416.209.347
		2022	5.030.424.255	354.901.190
		2023	4.703.224.343	375.985.161
8	SMKL (Rp)	2019	1.938.646.682.941	13.996.533.446
		2020	1.697.782.916.089	40.451.330.239

No	Kode Perusahaan	Tahun	Pendapatan	Laba (Rugi) Bersih
		2021	2.119.868.420.179	106.533.443.377
		2022	2.223.928.484.187	77.086.661.593
		2023	1.739.300.469.186	11.846.782.996
9	TALF (Rp)	2019	924.654.057.926	27.456.246.966
		2020	1.022.101.048.870	18.488.700.221
		2021	1.047.891.188.545	22.437.585.810
		2022	1.318.100.566.433	44.313.085.815
		2023	1.262.896.271.398	38.451.208.502
10	YPAS	2019	388.118.905.159	3.488.737.738
		2020	303.203.668.856	8.334.858.402
		2021	339.039.023.365	- 9.484.670.499
		2022	377.086.228.468	- 1.411.679.112
		2023	346.497.653.568	8.226.972.253
11	TRST (Jutaan Rupiah)	2019	2.566.094	38.911
		2020	2.991.912	73.277
		2021	3.652.442	200.976
		2022	3.819.385	166.414
		2023	2.997.464	- 241.788
12	FPNI (USD\$)	2019	331.945	- 3.286
		2020	309.367	- 4.945
		2021	412.096	9.564
		2022	473.879	2.896
		2023	376.213	- 400

Lampiran 02. Tabulasi Perhitungan Model Altman

AKPI															
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	=	Z-Score	Ket
2019	1.087.597.237	1.003.137.696	84.459.541	2.776.775.566	0,3042	452.457.640	0,16294	78.501.405	0,02827	1.244.955.791	1.531.819.965	0,81273	=	1,77407	Grey Area
2020	910.024.936	879.913.552	30.111.384	2.644.267.716	0,01139	518.473.017	0,19607	40.676.936	0,00538	1.313.886.759	1.330.380.957	0,98676	=	1,85426	Grey Area
2021	1.304.656.069	1.162.789.501	141.866.568	3.335.740.359	0,04253	645.998.068	0,19366	221.678.190	0,06646	1.463.013.414	1.872.736.945	0,78122	=	2,17718	Grey Area
2022	1.377.131.024	1.110.996.403	266.134.621	3.390.544.764	0,07412	827.695.056	0,23052	290.817.325	0,081	1.771.465.877	1.819.078.887	0,97193	=	2,80454	Sehat
2023	1.245.292.854	1.065.296.093	179.996.761	3.351.569.378	0,03771	757.346.251	0,22597	41.969.159	-0,0125	1.651.929.274	1.699.640.104	0,97193	=	2,02534	Grey Area
2024	1.239.516.805	1.057.869.607	201.647.198	3.354.191.904	0,06012	770.805.906	0,2298	34.451.234	0,01027	1.734.489.334	1.619.702.570	1,07087	=	2,33697	Grey Area
													Standar Deviasi	0,37818	
													Mean	2,16286	

APLI															
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	=	Z-Score	Ket
2019	123.669.639.300	87.957.256.576	35.712.362.804	419.264.529.448	0,08518	73.665.541.965	0,17758	15.570.567.989	0,04668	212.741.070.436	206.523.459.012	1,03811	=	2,52839	Grey Area
2020	136.743.918.865	86.215.048.917	50.528.869.948	466.448.866.710	0,12432	67.461.876.353	0,16598	2.070.661.333	-0,0061	265.990.815.666	200.450.080.044	1,02764	=	2,40143	Grey Area
2021	173.574.832.797	130.517.093.483	43.057.739.314	431.280.653.664	0,09984	90.694.674.089	0,21029	25.772.333.633	0,05976	231.034.769.819	200.245.883.845	1,15376	=	2,95355	Sehat
2022	223.008.531.561	124.402.291.984	98.606.239.577	466.541.883.266	0,21045	137.304.092.648	0,29305	61.233.041.557	0,13069	278.954.892.903	189.586.909.363	1,47138	=	4,75908	Sehat
2023	231.702.143.731	90.785.195.067	140.916.948.664	490.506.911.907	0,28729	187.719.279.469	0,3827	66.711.258.832	0,136	333.849.318.119	156.657.593.788	2,13108	=	6,26381	Sehat
2024	211.735.232.721	51.722.852.799	160.012.379.922	464.607.373.995	0,3444	197.194.839.840	0,42443	22.754.116.433	0,04897	343.563.535.291	121.043.838.704	2,83834	=	6,95231	Sehat
													Standar Deviasi		1,98713
													Mean		4,31275

BRNA															
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	=	Z-Score	Ket
2019	665.275.229	840.292.748	- 175.017.519	2.263.112.918	-0,0773	5.019.545	-0,0022	159.492.681	-0,0705	953.780.791	1.309.332.127	0,72845	=	-0,2223	Bangkrut
2020	459.210.431	742.677.853	- 283.467.422	1.965.718.547	-0,1442	135.542.891	-0,069	207.715.034	-0,1057	766.723.518	1.198.995.029	0,63847	=	-1,2094	Bangkrut
2021	405.198.035	658.818.710	- 248.620.675	2.020.640.257	-0,123	259.438.432	-0,1284	216.722.795	-0,1073	851.035.084	1.169.605.173	0,72763	=	-1,1825	Bangkrut
2022	395.074.953	516.955.676	- 121.880.723	1.869.959.662	-0,0652	341.279.291	-0,1825	160.754.875	-0,086	718.899.470	1.151.060.192	0,62455	=	-0,9445	Bangkrut
2023	387.211.481	367.207.775	20.003.706	1.721.496.628	0,01162	370.829.175	-0,2154	100.035.878	-0,0581	642.688.472	1.078.808.156	0,59574	=	-0,391	Bangkrut
2024	384.204.667	347.862.455	36.342.212	2.186.369.531	0,01662	423.892.825	-0,1939	59.242.595	-0,0271	986.678.085	1.199.691.446	0,82244	=	0,15847	Bangkrut
													Standar Deviasi		0,56286
													Mean		-0,632

ESIP															
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	=	Z-Score	Ket
2019	29.437.724.735	17.710.996.563	11.726.727.812	75.609.342.033	0,1551	1.444.754.423	0,01911	1.392.793.833	0,01842	51.569.251.042	24.040.090.991	2,14514	=	3,4559	Sehat
2020	31.161.221.572	23.822.465.516	7.338.756.056	77.924.121.640	0,09418	2.590.590.412	0,03025	2.055.207.215	0,02637	52.736.502.512	25.185.619.128	2,08989	=	3,10212	Sehat
2021	34.601.733.001	28.984.918.841	5.616.814.160	84.582.663.843	0,06641	3.202.023.611	0,03786	8.111.337.127	0,00959	53.530.399.178	31.052.264.665	1,72888	=	2,43357	Grey Area
2022	35.470.016.517	2.289.839.366	33.180.177.151	98.498.235.572	0,33866	4.118.722.375	0,04102	1.246.286.066	0,02365	95.301.193.870	3.217.041.702	29,6176	=	33,5297	Sehat
2023	37.352.443.513	3.428.789.151	33.912.654.362	100.614.232.363	0,33706	4.996.245.804	0,04966	1.014.755.985	0,01089	96.319.119.704	4.295.132.559	22,4552	=	25,9872	Sehat
2024	37.422.345.421	2.863.208.733	34.559.136.688	101.581.124.328	0,34021	5.875.796.048	0,05784	1.076.678.769	0,0106	97.216.064.335	4.365.099.993	22,2714	=	25,8766	Sehat
													Standar Deviasi		142,261
													Mean		15,7308

IGAR													
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	= Z-Score Ket
2019	446.573.796.440	57.853.674.597	388.720.121.843	617.594.780.669	0,62941	306.965.946.059	0,49703	83.534.447.014	0,13526	536.925.371.505	80.669.409.164	6,65587	= 13,6469 Sehat
2020	509.735.319.690	48.639.860.188	461.095.459.502	665.863.417.235	0,69248	345.035.241.451	0,51818	83.166.786.329	0,1249	593.582.375.012	72.281.042.223	8,21214	= 15,694 Sehat
2021	664.451.418.649	91.677.487.054	572.773.931.595	809.371.584.010	0,70768	413.832.653.249	0,5113	135.948.996.651	0,16797	691.468.538.398	117.903.045.612	5,86472	= 13,5959 Sehat
2022	707.960.865.488	51.041.231.278	656.919.634.210	863.638.556.466	0,76064	480.443.871.259	0,5663	133.379.287.740	0,15444	786.929.124.418	76.799.430.048	10,2586	= 18,6127 Sehat
2023	731.232.794.172	49.826.121.473	681.406.672.699	908.807.798.500	0,74978	518.846.914.759	0,57091	71.540.980.396	0,07872	831.836.397.880	76.971.402.610	10,8071	= 18,6562 Sehat
2024	776.607.406.985	49.512.535.355	727.094.871.630	971.684.549.297	0,74828	568.868.076.486	0,58545	90.996.462.739	0,09365	893.853.087.704	77.831.461.593	11,4845	= 19,5053 Sehat
												Standar Deviasi	2,65646
												Mean	16,6185

IMPC													
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	= Z-Score Ket
2019	1.174.699.544.323	470.79.545.266	695.619.999.057	2.501.132.856.219	0,27812	874.637.396.243	0,3497	133.973.045.799	0,05556	1.408.287.832.788	1.092.845.023.431	1,28864	= 4,6752 Sehat
2020	1.261.952.159.927	680.35.618.395	653.598.540.532	2.697.100.062.756	0,24233	939.251.640.168	0,34025	175.476.928.087	0,06596	1.465.907.828.761	1.231.192.233.990	1,19864	= 4,71297 Sehat
2021	1.383.431.547.987	639.78.354.487	743.663.193.500	2.858.166.022.131	0,26019	1.186.194.973.224	0,40802	254.899.864.963	0,08918	1.686.362.494.886	1.169.803.527.245	1,41029	= 5,15175 Sehat
2022	1.754.894.947.354	716.78.190.188	1.038.156.757.166	3.435.475.875.401	0,30219	1.369.772.635.557	0,39871	414.206.408.712	0,12057	2.224.729.775.954	1.210.746.099.447	1,83749	= 6,02173 Sehat
2023	2.154.030.401.124	989.347.873.365	1.164.682.527.759	4.105.362.087.706	0,2837	1.633.991.913.783	0,39801	597.990.982.148	0,14566	2.625.694.521.530	1.479.667.566.176	1,77452	= 6,00067 Sehat
2024	2.206.134.862.422	1.218.741.512.266	987.393.350.156	4.467.461.028.990	0,22102	1.933.813.936.459	0,43287	725.297.598.613	0,16235	2.144.910.327.447	2.322.550.701.543	9,92351	= 4,92172 Sehat
												Standar Deviasi	0,67767
												Mean	5,19763

PBID													
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	= Z-Score Ket
2019	1.550.097.999	594.735.136	955.362.863	2.389.919.728	0,40846	785.077.462	0,33566	297.821.465	0,12733	1.668.225.498	670.694.230	2,48731	= 7,24112 Sehat
2020	1.486.968.395	394.338.211	1.092.630.184	2.421.301.079	0,45126	1.053.779.102	0,43521	489.217.622	0,20205	1.928.809.281	490.491.798	3,91643	= 9,84905 Sehat
2021	1.613.132.890	426.777.806	1.186.355.084	2.795.959.663	0,42431	1.306.246.454	0,46719	531.121.667	0,18996	2.295.611.941	502.347.722	4,58803	= 10,4005 Sehat
2022	1.856.333.656	492.231.406	1.364.102.266	3.040.363.137	0,48666	1.465.024.238	0,48186	453.472.989	0,14915	2.446.027.106	594.336.031	4,11556	= 9,83773 Sehat
2023	1.888.286.135	459.184.137	1.429.101.998	3.196.352.644	0,4471	1.662.065.228	0,51999	479.222.205	0,14993	2.630.524.565	565.828.079	4,64898	= 10,5171 Sehat
2024	2.198.938.910	500.242.749	1.698.696.161	3.583.499.263	0,47403	1.850.646.789	0,51644	620.588.676	0,17318	2.960.132.397	623.366.866	4,74862	= 10,9431 Sehat
												Standar Deviasi	1,3216
												Mean	9,78889

SMKL													
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	= Z-Score Ket
2019	851.070.148.204	830.505.886.666	20.564.261.538	1.730.202.246.562	0,01189	75.189.922.213	0,04346	52.707.012.364	0,03046	713.547.491.907	1.016.654.854.655	0,70186	= 1,1613 Grey Area
2020	773.133.215.077	759.014.198.368	14.119.016.709	1.672.515.743.467	0,00844	97.529.248.189	0,05831	62.716.497.952	0,0375	733.777.877.643	938.137.865.824	0,78091	= 1,31742 Grey Area
2021	1.033.642.912.879	951.105.516.740	82.537.396.139	1.908.641.505.907	0,04324	188.266.307.194	0,08864	139.836.038.361	0,07326	826.702.009.601	1.081.599.496.306	0,76409	= 1,89988 Grey Area
2022	943.315.562.458	895.664.057.774	47.651.504.684	2.024.389.917.353	0,02354	224.335.945.307	0,11082	102.140.064.662	0,05045	958.400.477.715	1.065.998.439.638	0,89906	= 1,79874 Grey Area
2023	752.754.623.993	823.563.476.418	70.808.853.025	1.890.949.951.343	-0,0374	195.165.704.823	0,10321	20.288.216.664	0,01077	927.045.773.668	963.901.177.675	0,96176	= 1,17306 Grey Area
2024	884.569.877.404	882.650.397.408	1.919.279.996	2.056.611.243.816	0,00093	210.720.705.325	0,10246	30.723.172.204	0,01494	944.597.340.289	1.112.013.903.527	0,84845	= 1,33245 Grey Area
												Standar Deviasi	0,32106
												Mean	1,44714

TALF													
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	= Z-Score Ket
2019	468.877.107.644	173.578.143.200	295.298.963.244	1.338.083.953.394	0,22188	399.343.586.490	0,23477	38.529.863.187	0,02974	1.489.261.258.921	280.791.139.518	1,14133	= 5,71644 Sehat
2020	490.284.080.260	263.432.699.854	226.851.380.406	1.474.472.516.166	0,15385	320.525.304.268	0,11739	28.621.699.866	0,01941	1.620.185.316.228	454.287.199.938	2,24568	= 4,26035 Sehat
2021	521.288.534.863	265.457.068.559	254.831.474.305	1.569.599.936.844	0,16232	364.208.407.863	0,20952	31.099.991.418	0,01981	1.647.084.048.324	522.245.888.520	2,00611	= 4,02237 Sehat
2022	614.755.676.973	365.102.738.589	249.652.938.384	1.797.280.792.145	0,13891	389.479.986.622	0,21671	59.508.181.396	0,03311	1.186.405.791.289	610.900.856.942	1,94214	= 3,87943 Sehat
2023	532.277.967.395	263.777.306.382	268.500.661.013	1.733.867.453.753	0,15486	420.075.925.176	0,24228	48.683.302.778	0,03808	1.217.330.613.648	516.516.839.727	2,35685	= 4,46905 Sehat
2024	588.312.420.789	344.192.140.180	244.120.280.699	1.835.883.981.058	0,13297	434.320.097.944	0,23657	23.542.746.878	0,01282	1.231.876.518.935	603.907.462.323	2,03894	= 3,87153 Sehat
												Standar Deviasi	0,70119
												Mean	4,38101

YPAS													
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	= Z-Score Ket
2019	146.737.666.960	94.274.141.595	52.463.525.365	278.236.534.771	0,18856	26.485.097.353	0,09523	2.899.537.143	0,01042	121.348.127.890	156.887.406.881	0,77348	= 2,42955 Grey Area
2020	159.982.983.032	91.457.880.845	68.535.102.187	275.782.172.710	0,24851	36.442.393.883	0,13214	10.102.793.190	0,06663	131.296.424.420	144.485.748.290	0,90872	= 3,26135 Sehat
2021	147.297.098.469	83.711.236.334	63.585.862.135	258.162.529.531	0,2463	27.158.077.061	0,10872	9.740.156.859	-0,0377	122.013.107.598	136.149.421.933	0,89617	= 2,64614 Sehat
2022	168.799.771.471	117.202.751.263	51.597.020.208	290.500.335.235	0,17761	25.788.451.911	0,0887	1.925.331.796	-0,0066	120.642.482.448	169.857.852.787	0,71026	= 2,15578 Grey Area
2023	160.866.274.648	93.418.119.151	67.448.155.487	275.628.887.613	0,24471	31.320.912.184	0,11363	7.866.903.227	0,02854	128.411.392.775	147.217.494.838	0,87226	= 3,08339 Sehat
2024	184.934.923.959	118.470.107.579	66.464.816.380	296.772.506.421	0,22396	26.988.720.710	0,09094	4.827.178.245	-0,0163	124.148.328.052	172.624.178.369	0,71918	= 2,41147 Grey Area
												Standar Deviasi	0,42663
												Mean	2,66461

TRST													
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Saldo Laba	X2	Laba Sebelum Bunga dan Pajak	X3	Nilai Buku Ekuitas	Nilai Buku Utang	X4	= Z-Score Ket
2019	1.394.497	1.300.374	94.123	4.349.022	0,02164	1.093.762	0,2515	17.514	0,00403	2.174.460	2.174.561	0,99995	= 2,03886 Grey Area
2020	1.337.085	1.163.590	173.495	4.202.255	0,04129	1.148.366	0,27827	46.317	0,01102	2.266.810	1.935.444	1,17121	= 2,46555 Grey Area
2021	1.814.244	1.547.234	26.010	4.638.891	0,05768	1.301.686	0,28121	218.346	0,04717	2.462.689	2.166.142	1,1369	= 2,80559 Grey Area
2022	2.042.907	2.020.612	27.295	5.777.073	0,00472	1.382.564	0,29302	167.990	0,02908	2.848.558	2.920.515	0,9727	= 2,02792 Grey Area
2023	1.484.505	1.559.089	74.584	5.044.856	-0,0148	1.124.975	0,22999	210.217	-0,0417	2.524.417	2.520.439	1,00158	= 1,40162 Grey Area
2024	1.753.904	1.823.797	69.893	5.344.871	-0,0131	1.157.434	0,21655	75.478	0,01412	2.674.928	2.669.943	1,00187	= 1,76703 Grey Area
												Standar Deviasi	0,4976
												Mean	2,08448

Lampiran 04. Tabulasi Perhitungan Model Springate

AKPI												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	1.087.597.237	1.003.137.696	84.459.541	2.776.775.756	0,03042	78.501.405	0,02827	78.501.405	0,07826	2.251.123.299	0,8107	= 0,4905 Bangkrut
2020	910.024.936	879.913.552	30.111.384	2.644.267.716	0,01139	40.676.936	0,01538	40.676.936	0,04623	2.230.113.093	0,84338	= 0,42682 Bangkrut
2021	1.304.656.069	1.162.789.501	141.866.568	3.335.740.359	0,04253	221.678.190	0,06646	221.678.190	0,19064	2.702.959.888	0,8103	= 0,69777 Bangkrut
2022	1.377.131.024	1.110.996.403	266.134.621	3.590.544.764	0,07412	290.817.325	0,081	290.817.325	0,26176	3.105.631.649	0,86495	= 0,84374 Bangkrut
2023	1.245.292.854	1.065.296.093	179.996.761	3.351.569.378	0,05371	41.969.159	-0,0125	41.969.159	-0,0394	2.723.631.493	0,81264	= 0,31593 Bangkrut
2024	1.259.516.805	1.057.869.607	201.647.198	3.354.191.904	0,06012	34.451.234	0,01027	34.451.234	0,03257	3.025.035.536	0,90187	= 0,47569 Bangkrut
											Standar Deviasi	0,19307
											Mean	0,54233

APLI												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	123.669.639.380	87.957.256.576	35.712.382.804	419.264.529.448	0,08518	19.570.567.909	0,04668	19.570.567.909	0,22225	437.990.210.351	1,04466	= 0,79575 Bangkrut
2020	136.743.918.865	86.215.048.917	50.538.869.948	466.440.895.710	0,13432	2.070.661.333	-0,0051	2.070.661.333	-0,024	325.538.152.468	0,80095	= 0,41694 Bangkrut
2021	173.574.832.797	130.517.093.483	43.057.739.314	431.280.653.664	0,09984	25.772.333.633	0,05976	25.772.333.633	0,19746	420.717.433.775	0,97551	= 0,80682 Bangkrut
2022	223.008.531.561	124.402.291.984	98.606.239.577	468.541.883.266	0,21045	61.233.041.557	0,13069	61.233.041.557	0,49222	526.828.140.182	1,1244	= 1,2926 Sehat
2023	231.702.143.731	90.785.195.067	140.916.948.664	490.506.911.907	0,28729	66.711.258.832	0,136	66.711.258.832	0,73483	469.138.790.462	0,95644	= 1,581 Sehat
2024	211.735.232.721	51.722.852.799	160.012.379.522	464.607.373.995	0,3444	22.754.116.433	0,04897	22.754.116.433	0,43992	399.693.178.434	0,86028	= 1,13955 Sehat
											Standar Deviasi	0,43064
											Mean	1,02211

BRNA												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	665.275.229	840.292.748	-	175.017.519	-0,0773	159.492.681	-0,0705	159.492.681	-0,1898	1.221.535.466	0,53976	= -0,2054 Bangkrut
2020	459.210.431	742.677.853	-	283.467.422	-0,1442	207.715.034	-0,1057	207.715.034	-0,2797	1.123.569.559	0,57158	= -0,4289 Bangkrut
2021	405.198.035	653.818.710	-	2.020.640.547	-0,123	216.722.795	-0,1073	216.722.795	-0,3315	1.051.423.115	0,52034	= -0,4666 Bangkrut
2022	395.074.953	516.955.676	-	121.880.723	-0,0652	160.754.875	-0,086	160.754.875	-0,311	1.053.041.832	0,56314	= -0,311 Bangkrut
2023	387.211.481	367.207.775	-	20.003.706	-0,01162	100.035.878	-0,0581	100.035.878	-0,2724	1.000.204.936	0,58101	= -0,1138 Bangkrut
2024	384.204.667	347.862.455	-	36.342.212	-0,01662	59.242.595	-0,0271	59.242.595	-0,1703	1.029.528.087	0,47088	= 0,00899 Bangkrut
											Standar Deviasi	0,18477
											Mean	-0,2526

ESIP												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	29.437.724.375	17.710.996.563	11.726.727.812	75.609.342.033	0,1551	1.392.793.833	0,01842	1.392.793.833	0,07864	53.528.450.125	0,70796	= 0,55139 Bangkrut
2020	31.161.221.572	23.822.465.516	7.338.756.056	77.924.121.640	0,09418	2.055.207.215	0,02637	2.055.207.215	0,08627	47.405.156.343	0,60835	= 0,7825 Bangkrut
2021	34.601.733.001	28.984.918.841	5.616.814.160	84.582.663.843	0,06641	811.337.127	0,00959	811.337.127	0,02799	53.930.872.482	0,63761	= 0,37137 Bangkrut
2022	35.470.016.517	2.289.839.366	33.180.177.151	98.498.255.372	0,33686	1.246.296.066	0,01265	1.246.296.066	0,54427	65.153.137.841	0,65147	= 1,00962 Sehat
2023	37.352.443.513	3.439.789.151	33.912.654.362	100.814.252.263	0,33706	1.014.755.985	0,01009	1.014.755.985	0,29501	62.082.369.666	0,61703	= 0,81965 Bangkrut
2024	37.422.345.421	2.863.208.733	34.559.136.688	101.581.124.328	0,34021	1.076.678.769	0,0106	1.076.678.769	0,37604	61.150.779.176	0,60199	= 0,87104 Sehat
											Standar Deviasi	0,21915
											Mean	0,6837

IGAR												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	446.572.796.440	57.853.674.597	388.778.121.843	617.594.780.690	0,62941	83.534.447.014	0,13326	83.534.447.014	1,44389	776.541.411.414	1,25736	= 2,01651 Sehat
2020	509.735.319.690	48.639.860.188	461.095.439.502	665.863.417.235	0,69248	83.166.786.329	0,1249	83.166.786.329	1,70985	739.402.266.030	1,11044	= 2,2252 Sehat
2021	664.451.418.649	91.677.487.054	572.773.931.595	809.371.584.010	0,70768	135.948.996.651	0,16797	135.948.996.651	1,4829	970.111.806.482	1,1986	= 2,22329 Sehat
2022	707.960.865.488	51.041.231.278	656.919.634.210	863.638.556.466	0,76064	133.379.287.740	0,15444	133.379.287.740	2,61317	1.083.672.730.660	1,25478	= 2,98228 Sehat
2023	731.232.794.172	49.826.121.473	681.406.672.699	908.807.798.500	0,74978	71.540.980.396	0,07872	71.540.980.396	1,43581	857.775.074.318	0,94385	= 1,96158 Sehat
2024	776.607.406.985	45.512.535.355	727.084.871.630	971.684.573.995	0,74828	90.996.452.739	0,09365	90.996.452.739	1,83785	869.134.742.614	0,89446	= 2,27121 Sehat
											Standar Deviasi	0,36615
											Mean	2,28001

IMPC												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	1.174.699.544.323	479.079.545.266	695.619.999.057	2.501.132.856.219	0,27812	133.973.045.799	0,05356	133.973.045.799	0,27965	1.495.759.701.262	0,59803	= 0,87469 Sehat
2020	1.261.952.159.927	608.353.619.395	653.598.540.532	2.697.100.062.756	0,24233	175.479.288.095	0,06506	175.479.288.095	0,28845	1.797.514.877.242	0,66646	= 0,9063 Sehat
2021	1.383.431.547.987	678.768.354.487	743.663.193.500	2.858.166.022.131	0,26019	254.889.864.963	0,08917	254.889.864.963	0,39843	2.227.387.211.794	0,7793	= 1,11647 Sehat
2022	1.754.894.947.354	716.738.190.188	1.038.156.757.166	3.435.475.875.401	0,30219	414.206.408.712	0,12057	414.206.408.712	0,5779	2.808.698.656.787	0,81756	= 1,38983 Sehat
2023	2.154.030.401.124	989.347.873.365	1.164.682.527.759	4.105.362.087.706	0,2837	597.990.982.148	0,14566	597.990.982.148	0,60443	3.630.700.574.969	0,87438	= 1,49206 Sehat
2024	2.206.134.862.422	1.218.741.512.266	987.393.350.156	4.467.461.028.990	0,22102	725.297.598.613	0,16235	725.297.598.613	0,59512	3.877.933.381.099	0,86804	= 1,46606 Sehat
											Standar Deviasi	0,27959
											Mean	1,20757

PRBD												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	1.550.097.999	594.735.136	955.362.863	2.339.919.728	0,40846	297.821.465	0,12733	297.821.465	0,50076	4.632.864.612	1,98077	= 1,93444 Sehat
2020	1.486.968.395	394.338.211	1.092.630.184	2.421.301.079	0,45126	489.217.622	0,20205	489.217.622	1,2406	3.870.552.460	1,59854	= 2,5433 Sehat
2021	1.611.132.890	426.777.806	1.186.355.084	2.795.559.663	0,42431	531.121.667	0,10896	531.121.667	1,24449	4.444.512.773	1,58855	= 2,477 Sehat
2022	1.856.333.656	492.231.450	1.364.102.206	3.040.363.137	0,44806	453.472.889	0,14915	453.472.889	0,92036	5.030.244.255	1,65435	= 2,18897 Sehat
2023	1.886.286.135	1.429.184.137	1.459.101.998	3.196.572.644	0,44771	479.222.305	0,14993	479.222.305	1,04364	4.703.234.343	1,47143	= 2,19817 Sehat
2024	2.196.938.910	500.242.749	1.696.696.161	3.583.499.263	0,47403	620.588.676	0,17318	620.588.676	1,24058	5.245.897.681	1,4639	= 2,42426 Sehat
											Standar Deviasi	0,22887
											Mean	2,29451

SMKL												
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	= Score Ket
2019	851.070.148.204	830.950.886.656	20.564.261.538	1.730.202.746.562	0,0189	52.707.012.364	0,03046	52.707.012.364	0,06346	1.938.646.682.941	1,2047	= 0,59584 Bangkai
2020	773.132.215.077	840.914.198.368	14.119.016.578	1.672.515.495.952	0,00884	62.716.487.952	0,0375	62.716.487.952	0,06263	1.987.782.916.089	1,01511	= 0,58439 Bangkai
2021	1.033.642.912.879	951.105.516.740	82.537.396.139	1.908.641.399.501	0,04324	139.836.038.361	0,07126	139.836.038.361	0,14702	2.119.868.421.179	1,10657	= 0,61897 Bangkai
2022	943.315.562.458	895.646.057.774	47.651.504.164	2.024.398.917.332	0,02354	102.140.064.662	0,05045	102.140.064.662	0,11404	2.223.928.484.187	1,09756	= 0,89073 Bangkai
2023	752.754.623.393	823.563.476.418	70.808.853.025	1.890.946.951.343	-0,0374	20.368.216.664	0,01077	20.368.216.664	0,02473	1.798.300.469.186	0,9198	= 0,37874 Bangkai
2024	884.569.877.044	882.650.597.440	1.919.279.996	2.056.611.243.816	0,00093	30.723.172.204	0,01494	30.723.172.204	0,03481	1.776.163.283.820	0,86364	= 0,41525 Bangkai
Standar Deviasi												0,16379
Mean												0,5798

TRST														
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	=	Score	Ket
2019	1.394.487	1.300.374	94.123	4.349.022	0,02164	17.514	0,00403	17.514	0,01347	2.566.094	0,59004	=	0,27956	Bangkrut
2020	1.337.085	1.163.590	173.495	4.202.255	0,04129	46.317	0,01102	46.317	0,03981	2.991.912	0,71198	=	0,38742	Bangkrut
2021	1.814.244	1.547.234	267.010	4.628.831	0,05768	218.346	0,04717	218.346	0,14112	3.652.442	0,78906	=	0,61299	Bangkrut
2022	2.047.907	2.020.612	27.295	5.777.073	0,00472	167.990	0,02908	167.990	0,08314	3.819.385	0,66113	=	0,41346	Bangkrut
2023	1.484.505	1.559.089	74.584	5.044.856	-0,0148	210.217	-0,0417	210.217	-0,1348	2.997.464	0,59416	=	0,00552	Bangkrut
2024	1.753.904	1.823.797	69.893	5.344.871	-0,0131	75.478	0,01412	75.478	0,04139	3.423.935	0,6406	=	0,31344	Bangkrut
													Standar Deviasi	0,19914
													Mean	0,3354

FPNI														
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	A	Laba Sebelum Bunga dan Pajak	B	Laba Sebelum Pajak	C	Penjualan	D	=	Score	Ket
2019	71.356	54.106	17.250	165.728	0,10409	4.333	-0,0261	4.333	-0,0801	331.945	2,00295	=	0,77527	Bangkrut
2020	71.563	45.164	26.399	149.377	0,17673	7.825	-0,0524	7.825	-0,1733	309.367	2,07105	=	0,75528	Bangkrut
2021	117.158	70.867	46.291	183.022	0,25293	12.232	0,06683	12.232	0,17261	412.086	2,25162	=	1,48028	Sehat
2022	119.314	78.846	40.468	192.224	0,21053	3.147	0,01637	3.147	0,03991	473.879	2,46524	=	1,27954	Sehat
2023	94.738	69.677	25.061	182.670	0,13719	1.140	-0,0062	1.140	-0,0164	376.213	2,05952	=	0,93516	Sehat
2024	74.767	58.417	16.350	161.914	0,10098	11.174	-0,069	11.174	-0,1913	367.977	2,27267	=	0,67497	Bangkrut
												Standar Deviasi	0,32767	
												Mean	0,98008	

Lampiran 05. Tabulasi Perhitungan Model Grover

AKPI						ROA						
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score	Ket
2019	1.087.597.237	1.003.137.696	84.459.541	2.776.775.756	0,03042	78.501.405	0,02827	54.355.268	0,01957	=	0,203107	Sehat
2020	910.024.936	879.913.552	30.111.384	2.644.267.716	0,01139	40.676.936	0,01538	66.005.547	0,02496	=	0,127554	Sehat
2021	1.304.656.069	1.162.789.501	141.866.568	3.335.740.359	0,04253	221.678.190	0,06646	147.822.236	0,04431	=	0,352679	Sehat
2022	1.377.131.024	1.110.996.403	266.134.621	3.590.544.764	0,07412	290.817.325	0,081	211.687.105	0,05896	=	0,454064	Sehat
2023	1.245.292.854	1.065.296.093	179.996.761	3.351.569.378	0,05371	41.969.159	-0,0125	29.657.403	-0,0088	=	0,103129	Sehat
2024	1.259.516.805	1.057.869.607	201.647.198	3.354.191.904	0,06012	34.451.234	0,01027	10.613.683	0,00316	=	0,191107	Sehat
											Standar Deviasi	0,138816
											Mean	0,23864

APLI						ROA						
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score	Ket
2019	123.669.639.380	87.957.256.576	35.712.382.804	419.264.529.448	0,08518	19.570.567.909	0,04668	9.588.681.370	0,02287	=	0,356077	Sehat
2020	136.743.918.865	86.215.048.917	50.528.869.948	406.440.895.710	0,12432	2.070.661.333	-0,0051	6.424.025.563	-0,0158	=	0,245309	Sehat
2021	173.574.833.797	130.517.093.483	43.057.739.314	431.280.653.664	0,09984	25.772.333.633	0,05976	23.227.293.962	0,05386	=	0,424284	Sehat
2022	223.008.531.561	124.402.291.984	98.606.239.577	468.541.883.266	0,21045	61.233.041.557	0,13069	46.599.136.683	0,09946	=	0,847521	Sehat
2023	231.702.143.731	90.785.195.067	140.916.948.664	490.506.911.907	0,28729	66.711.258.832	0,136	50.400.590.817	0,10275	=	0,992342	Sehat
2024	211.735.232.721	51.722.852.799	160.012.379.922	464.607.373.995	0,3444	22.754.116.433	0,04897	16.957.238.704	0,0365	=	0,791392	Sehat
											Standar Deviasi	0,305833
											Mean	0,609442

BRNA						ROA						
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score	Ket
2019	665.275.229	840.292.748	-	1.750.117.519	-0,0773	159.492.681	-0,0705	163.083.992	-0,0721	=	-0,309346	Bangkrut
2020	459.210.431	742.677.853	-	1.965.718.547	-0,1442	207.715.034	-0,1057	187.053.341	-0,0952	=	-0,539113	Bangkrut
2021	405.198.035	653.818.710	-	2.080.016.567	-0,123	216.722.795	-0,1073	193.272.827	-0,0956	=	-0,509581	Bangkrut
2022	395.074.953	516.955.676	-	1.21.880.723	-0,0652	160.754.875	-0,086	136.403.681	-0,0729	=	-0,342009	Bangkrut
2023	387.211.481	367.207.775	-	20.003.706	0,01162	100.035.878	-0,0581	81.067.408	-0,0471	=	-0,120879	Bangkrut
2024	384.204.667	347.862.455	-	36.342.212	0,01662	59.242.595	-0,0271	13.013.262	-0,006	=	-0,007714	Gray Area
											Standar Deviasi	0,209919
											Mean	-0,304774

ESIP						ROA						
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score	Ket
2019	29.437.724.375	17.710.996.563	11.726.727.812	75.609.342.033	0,1551	1.392.793.833	0,01842	1.191.566.812	0,01576	=	0,375362	Sehat
2020	31.161.221.572	23.822.465.516	7.338.756.956	77.924.121.640	0,09418	2.055.207.215	0,02637	1.741.619.395	0,02235	=	0,301815	Sehat
2021	34.601.733.001	28.984.918.841	5.616.814.160	84.582.663.843	0,06641	811.337.127	0,00959	611.433.199	0,00723	=	0,199107	Sehat
2022	35.470.016.517	2.289.839.366	33.180.177.151	98.498.235.572	0,33686	1.246.296.066	0,01265	916.698.764	0,00931	=	0,655247	Sehat
2023	37.352.443.513	3.439.789.151	33.912.654.362	100.614.252.263	0,33706	1.014.755.985	0,01009	877.532.429	0,00872	=	0,647333	Sehat
2024	37.422.345.421	2.863.208.733	34.559.136.688	101.581.124.328	0,34021	1.076.678.769	0,0106	879.550.244	0,00866	=	0,654291	Sehat
											Standar Deviasi	0,205186
											Mean	0,472275

IGAR						ROA						
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score	Ket
2019	446.573.796.440	57.853.674.597	388.720.121.843	617.594.780.669	0,62941	83.534.447.014	0,13526	60.836.752.751	0,09851	=	1,554367	Sehat
2020	509.735.319.690	48.639.860.188	461.095.439.502	665.863.417.235	0,69248	83.166.786.329	0,1249	60.770.710.445	0,09127	=	1,62329	Sehat
2021	664.451.418.649	91.677.487.054	572.773.931.595	809.371.584.010	0,70768	135.948.996.651	0,16797	104.034.299.846	0,12854	=	1,794376	Sehat
2022	707.860.865.488	51.941.231.278	656.919.634.210	863.638.556.466	0,78064	133.379.287.740	0,15444	102.314.374.301	0,11847	=	1,835873	Sehat
2023	731.232.794.172	49.826.121.473	681.406.672.699	908.807.798.500	0,74978	71.540.980.396	0,07872	56.643.469.840	0,06233	=	1,561103	Sehat
2024	776.607.406.985	49.512.535.355	727.094.871.630	971.684.549.297	0,74828	90.996.452.739	0,09365	72.474.414.750	0,07459	=	1,609252	Sehat
											Standar Deviasi	0,121486
											Mean	1,663043

IMPC					ROA							
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	G-Score	Ket	
2019	1.174.699.544.323	479.079.545.266	695.619.999.057	2.501.132.856.219	0,27812	133.973.045.799	0,05356	93.145.200.039	0,03724	=	0,69764	Sehat
2020	1.261.952.159.927	608.353.619.395	653.598.540.532	2.697.100.062.756	0,24233	175.476.928.095	0,06506	115.805.324.362	0,04294	=	0,677633	Sehat
2021	1.383.431.547.987	639.768.354.487	743.663.193.500	2.858.166.022.131	0,26019	254.899.864.963	0,08918	188.611.979.146	0,06599	=	0,788835	Sehat
2022	1.754.894.947.354	716.738.190.188	1.038.156.757.166	3.435.475.875.401	0,30219	414.206.408.712	0,12057	312.502.049.594	0,09096	=	0,964565	Sehat
2023	1.821.897.744.951	764.205.726.663	1.057.692.018.278	3.597.041.437.692	0,29464	569.688.321.066	0,15838	404.572.952.412	0,12207	=	0,973282	Sehat
2024	2.206.134.862.422	1.218.741.512.266	987.393.350.156	4.467.461.028.990	0,22102	725.297.598.613	0,16235	542.503.691.259	0,12143	=	0,963282	Sehat
										Standar Deviasi	0,145095	
										Min	0,57387	

TALF						ROA					
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score Ket
2019	468.877.107.644	173.578.114.300	295.298.993.344	1.329.083.050.439	0,22218	39.529.863.107	0,02974	27.456.246.966	0,02066	=	0,524513 Sehat
2020	490.284.080.260	263.432.699.854	226.851.380.406	1.474.472.516.166	0,15385	28.621.059.866	0,01941	18.488.700.221	0,01254	=	0,376731 Sehat
2021	521.288.543.863	266.457.069.558	254.831.474.305	1.569.929.936.844	0,16232	31.098.991.418	0,01981	22.437.585.810	0,01429	=	0,39203 Sehat
2022	614.755.676.973	365.102.738.589	249.652.938.384	1.797.280.792.145	0,13891	59.508.181.386	0,03311	44.313.085.815	0,02466	=	0,398597 Sehat
2023	532.277.967.395	263.777.306.382	268.500.661.013	1.733.867.453.375	0,15486	48.683.302.778	0,02888	38.451.208.502	0,02218	=	0,407735 Sehat
2024	588.312.420.789	344.192.140.180	244.120.280.609	1.835.883.981.058	0,13297	23.542.746.878	0,01282	18.454.156.184	0,01005	=	0,319894 Sehat
Standar Deviasi											0,067119
Mean											0,403235

YPAS						ROA					
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score Ket
2019	146.737.666.960	94.274.141.595	52.463.525.365	278.236.534.771	0,18856	2.899.537.143	0,01042	3.488.737.738	0,01254	=	0,403392 Sehat
2020	159.992.983.032	91.457.880.845	68.535.102.187	275.782.172.710	0,24851	10.102.793.190	0,03663	8.334.858.402	0,03022	=	0,59126 Sehat
2021	147.297.098.469	83.711.236.334	63.585.862.135	258.162.529.531	0,2463	9.740.156.859	-0,0377	9.484.670.499	-0,0367	=	0,335557 Sehat
2022	168.799.771.471	117.202.751.263	51.597.020.208	290.500.335.235	0,17761	1.925.331.796	-0,0066	1.411.679.112	-0,0049	=	0,327581 Sehat
2023	160.866.274.648	93.418.119.151	67.448.155.497	275.628.887.613	0,24471	7.866.903.227	0,02854	8.226.972.253	0,02985	=	0,557444 Sehat
2024	184.934.923.959	118.470.107.579	66.464.816.380	296.772.506.421	0,22396	4.827.178.245	-0,0163	4.332.191.474	-0,0146	=	0,371398 Sehat
Standar Deviasi											0,114709
Mean											0,431105

TRST						ROA					
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score Ket
2019	1.394.497	1.300.374	94.123	4.349.022	0,02164	17.514	0,00403	38.911	0,00895	=	0,106275 Sehat
2020	1.337.085	1.163.590	173.495	4.202.255	0,04129	46.317	0,01102	73.277	0,01744	=	0,162362 Sehat
2021	1.814.244	1.547.234	267.010	4.628.831	0,05768	218.346	0,04717	200.976	0,04342	=	0,312054 Sehat
2022	2.047.907	2.020.612	27.295	5.777.073	0,00472	167.990	0,02908	166.414	0,02881	=	0,163319 Sehat
2023	1.484.505	1.559.089	74.584	5.044.856	-0,0148	210.217	-0,0417	241.788	-0,0479	=	-0,10847 Bangkrut
2024	1.753.904	1.823.797	69.893	5.344.871	-0,0131	75.478	0,01412	49.909	0,00934	=	0,083344 Sehat
Standar Deviasi											0,137322
Mean											0,119814

FPNI						ROA					
Tahun	Aset Lancar	Utang Lancar	Modal Kerja	Total Aset	X1	Laba Sebelum Bunga dan Pajak	X2	Laba Bersih	X3	=	G-Score Ket
2019	71.356	54.106	17.250	165.728	0,10409	4.333	-0,0261	3.286	-0,0198	=	0,140061 Sehat
2020	71.563	45.164	26.399	149.377	0,17673	7.825	-0,0524	4.945	-0,0331	=	0,170814 Sehat
2021	117.158	70.867	46.291	183.022	0,25293	12.232	0,06683	9.564	0,05226	=	0,700993 Sehat
2022	119.314	78.846	40.468	192.224	0,21053	3.147	0,01637	2.896	0,01507	=	0,459854 Sehat
2023	94.738	69.677	25.061	182.670	0,13719	1.140	-0,0062	400	-0,0022	=	0,262160 Sehat
2024	74.767	58.417	16.350	161.914	0,10098	11.174	-0,069	8.294	-0,0512	=	-0,010481 Gray Area
Standar Deviasi											0,255135
Mean											0,287233



Lampiran 06. Riwayat Hidup

RIWAYAT HIDUP



Putu Mahayana lahir di Bubunan pada tanggal 4 Agustus 2002. Penulis lahir dari pasangan suami istri Bapak Gede Ardika dan Ibu Luh Ngartiani. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Gria Kerobokan Permai Blok C No. 7 Desa Kerobokan, Kecamatan Sawan, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Sangsit dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMP Negeri 1 Singaraja dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMK Negeri 1 Singaraja jurusan Akuntansi dan Keuangan Lembaga dan melanjutkan ke Sarjana Jurusan Ekonomi dan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2025 penulis telah menyelesaikan Tugas Akhir yang berjudul “Analisis Prediksi Kebangkrutan Dengan Model Altman, Zmijewski, Springate dan Grover Pada Perusahaan Subsektor Plastik dan Kemasan Periode 2019-2024”. Selanjutnya, mulai tahun 2025 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.