

Lampiran 01. Sampel Penelitian

No	Kode	Nama	<i>Earning per Share</i>	
			2022	2023
1	ADCP	Adhi Commuter <i>Property</i> Tbk.	6.09	3.58
2	AMAN	Makmur Berkah Amanda Tbk.	10	17
3	APLN	Agung Podomoro Land Tbk.	96	41
4	ASPI	Andalan Sakti Primaindo Tbk.	-1.64	-4.96
5	ASRI	Alam Sutera Reality Tbk.	20	61
6	ATAP	Trimitra Prawara Goldland Tbk.	0.25	1.81
7	BAPA	Bekasi Asri Pemula Tbk.	-3.75	-2.77
8	BAPI	Bhakti Agung <i>Property</i> indo Tbk.	0.65	-0.242
9	BBSS	Bumi Benowo Sukses Sejahtera Tbk.	-0.318	-0.359
10	BCIP	Bumi Citra Permai Tbk.	14	9.81
11	BEST	Bekasi Fajar Industrial Estate	12	4.19
12	BIKA	Binakarya Jaya Abadi Tbk.	-504	-161
13	BIPP	Bhuwanatala Indah Permai Tbk.	1.65	-1.17
14	BKDP	Bukit Darmo <i>Property</i> Tbk.	-4.31	-3.53
15	BKSL	Sentul City Tbk.	-0.81	-0.309
16	BSBK	Wulandari Bangunan Laksana Tbk.	34	0.85
17	BSDE	Bumi Serpong Damai Tbk.	63	155
18	CITY	Natura City Developments Tbk.	-0.761	-3.89
19	CSIS	Cahayasakti Investindo Sukses Tbk.	10	4.79
20	CTRA	Ciputra Development Tbk.	121	82
21	DADA	Diamond Citra <i>Property</i> indo Tbk.	1.13	0.14
22	DART	Duta Anggada <i>Property</i> Tbk.	-139	-118
23	DILD	Intiland Development Tbk.	-0.975	8.89
24	DMAS	Puradelta Lestari Tbk	18	22
25	DUTI	Duta Pertiwi Tbk	385	641
26	ELTY	Bakrieland Development Tbk.	-1.8	-5.75
27	EMDE	Megapolitan Developments Tbk.	304	-18
28	FMII	Fortune Mate Indonesia Tbk	3.7	3.43
29	GMTD	Gowa Makassar Tourism Developmennt Tbk.	-89	836
30	GPRA	Perdana Gapuraprima Tbk.	17	20
31	HOMI	Grand House Mulia Tbk.	4.67	4.26
32	INDO	Royalindo Investa Wijaya Tbk.	5.59	4.57
33	INPP	Indonesian Paradise <i>Property</i> Tbk.	4	11
34	IPAC	Era Graharealty Tbk.	4.75	3.28
35	JRPT	Jaya Real <i>Property</i> Tbk.	54	69
36	KBAG	Karya Bersama Anugerah Tbk.	1.2	-0.298
37	KIJA	Kawasan Industri Jababeka Tbk.	-1.76	6.67
38	LAND	Trimitra <i>Property</i> indo Tbk.	-2.61	-2.53
39	LPCK	Lippo Cikarang Tbk	43	53
40	LPKR	Lippo Karawaci Tbk.	-42	0.32
41	LPLI	Star Pacific Tbk	-67	243

No	Kode	Nama	<i>Earning per Share</i>	
			2022	2023
42	MDLN	Modernland Realty Tbk.	52	-22
43	MKPI	Metropolitan Kentjana Tbk.	677	910
44	MMLP	Mega Manunggal <i>Property</i> Tbk.	28	12
45	MPRO	Maha <i>Property</i> Indonesia Tbk.	-2.75	-3.48
46	MTLA	Metropolitan Land Tbk.	57	56
47	MTSM	Metro Realty Tbk.	-28	-20
48	NIRO	City Retail Developments Tbk.	-6.25	-3.22
49	NZIA	Nusantara Almazia Tbk	0.76	-2.51
50	OMRE	Indonesia Prima <i>Property</i> Tbk	-124	-49
51	PAMG	Bima Sakti Pertiwi Tbk.	-1.1	-0.814
52	PLIN	Plaza Indonesia Realty Tbk.	99	194
53	POLI	Pollux Hotels Group Tbk.	117	18
54	POLL	Pollux <i>Property</i> es Indonesia Tbk.	30	7.21
55	POSA	Bliss <i>Property</i> Indonesia Tbk.	-16	-16
56	PPRO	Pp <i>Property</i> Tbk.	0.24	-1.66
57	PUDP	Pudjiadi Prestige Tbk.	-42	858
58	PURI	Puri Global Sukses Tbk.	3.86	-5.83
59	PWON	Pakuwon Jati Tbk.	38	38
60	RBMS	Ristia Bintang Mahkotasejati Tbk.	-12	-6.23
61	RDTX	Roda Vivatex Tbk.	1.011	1.111
62	REAL	Repower Asia Indonesia Tbk.	1.6	0.01
63	RISE	Jaya Sukses Makmur Sentosa Tbk	4.1	3.2
64	ROCK	Rockfields <i>Property</i> Indonesia Tbk.	-2.52	11
65	RODA	Roda Vivatex Tbk.	-2.35	-3.31
66	SATU	Kota Satu <i>Property</i> Tbk.	-8.51	-4.92
67	SMDM	Suryamas Dutamakmur Tbk.	28	23
68	SMRA	Summarecon Agung Tbk.	28	59
69	TARA	Agung Semesta Sejahtera Tbk.	0.4	-0.306
70	TRIN	Perintis Triniti <i>Property</i> Tbk.	-1.31	-7.64
71	URBN	Urban Jakarta <i>Property</i> ndo Tbk.	17	-20
72	WINR	Winner Nusantara Jaya Tbk.	14	3.78
73	TRUE	Triniti Dinamik Tbk.	0.19	-3.7

Sumber: data sekunder diolah

Lampiran 02 Output Deskriptive Statistics

	N	Minimum	Maximum	Mean	Standar Deviation
WCTA	146	-1.2417	0.894	0.217251	0.286359833
EBITTA	146	-0.1869	0.4455	0.016944	0.065436302
EBTCL	146	-0.7669	13.0329	0.226324	1.203012454
SATA	146	0.0001	0.4349	0.068838	0.076595324

Sumber: data sekunder diolah



Lampiran 03. Perhitungan Rasio *Working Capital to Total asset*/WCTA (A)

NO	KODE PERUSAHAAN	TAHUN	CURRENT ASSET	CURRENT LIABILITIES	WORKING CAPITAL (CA-CL)	TOTAL ASSET	WCTA (A)
1	APLN	2022	Rp11,303,386,748	Rp5,771,555,207	Rp5,531,831,541	Rp28,617,781,741	0.1933
		2023	Rp11,110,900,726	Rp8,538,370,071	Rp2,572,530,655	Rp28,327,551,612	0.0908
2	ASRI	2022	Rp3,636,178,310	Rp3,717,703,477	-Rp81,525,167	Rp22,298,925,271	-0.0037
		2023	Rp2,905,301,328	Rp3,688,162,066	-Rp782,860,738	Rp22,236,236,864	-0.0352
3	BAPA	2022	Rp22,845,370,858	Rp6,382,787,788	Rp16,462,583,070	Rp135,434,013,488	0.1216
		2023	Rp23,288,555,973	Rp8,585,199,688	Rp14,703,356,285	Rp134,862,326,695	0.1090
4	BCIP	2022	Rp366,321,332,034	Rp81,907,072,931	Rp284,414,259,103	Rp884,034,513,122	0.3217
		2023	Rp380,086,878,947	Rp84,501,811,523	Rp295,585,067,424	Rp910,632,554,632	0.3246
5	BEST	2022	Rp2,587,148,796,402	Rp279,952,124,627	Rp2,307,196,671,775	Rp6,078,468,909,026	0.3796
		2023	Rp2,429,482,806,528	Rp242,206,129,142	Rp2,187,276,677,386	Rp5,940,104,349,120	0.3682
6	BIKA	2022	Rp2,561,159,739,724	Rp2,301,675,244,892	Rp259,484,494,832	Rp2,900,520,980,450	0.0895
		2023	Rp2,624,429,681,329	Rp2,256,538,177,865	Rp367,891,503,464	Rp2,914,613,987,231	0.1262
7	BIPP	2022	Rp573,208,654,112	Rp247,729,876,368	Rp325,478,777,744	Rp1,888,336,506,757	0.1724
		2023	Rp509,753,644,372	Rp257,412,101,987	Rp252,341,542,385	Rp1,945,323,867,233	0.1297
8	BKDP	2022	Rp67,137,207,860	Rp129,540,100,588	-Rp62,402,892,728	Rp756,499,706,863	-0.0825
		2023	Rp 59,018,547,316	Rp 158,947,123,114	-Rp 99,928,575,798	Rp758,238,599,826	-0.1318
9	BKSL	2022	Rp4,481,703,360,284	Rp2,216,437,731,961	Rp2,265,265,628,323	Rp16,721,760,263,807	0.1355
		2023	Rp3,574,283,102,477	Rp3,060,809,249,354	Rp513,473,853,123	Rp19,886,877,883,420	0.0258
10	BSDE	2022	Rp29,586,676,145,282	Rp11,332,854,264,009	Rp18,253,821,881,273	Rp64,999,403,480,787	0.2808
		2023	Rp29,374,818,540,867	Rp11,897,714,398,814	Rp17,477,104,142,053	Rp66,827,648,486,393	0.2615
11	CTRA	2022	Rp 23,579,884	Rp 10,809,037	Rp 12,770,847	Rp 42,032,615	0.3038
		2023	Rp 25,498,689	Rp 10,625,396	Rp 14,873,293	Rp 44,115,215	0.3371

NO	KODE PERUSAHAAN	TAHUN	CURRENT ASSET	CURRENT LIABILITIES	WORKING CAPITAL (CA-CL)	TOTAL ASSET	WCTA (A)
12	DART	2022	Rp 142,287,400	Rp 995,858,912	-Rp 853,571,512	Rp 6,462,680,097	-0.1321
		2023	Rp 124,122,818	Rp 823,597,854	-Rp 699,475,036	Rp 6,316,969,636	-0.1107
13	DILD	2022	Rp 6,459,625,889,455	Rp 6,191,313,428,086	Rp 268,312,461,369	Rp16,351,848,378,006	0.0164
		2023	Rp 4,734,769,827,971	Rp 4,152,716,613,776	Rp 582,053,214,195	Rp14,603,908,143,192	0.0399
14	DMAS	2022	Rp 3,797,719,720,016	Rp 788,645,645,533	Rp 3,009,074,074,483	Rp 6,623,414,189,145	0.4543
		2023	Rp 4,341,846,209,933	Rp 727,709,865,616	Rp 3,614,136,344,317	Rp 6,718,508,462,422	0.5379
15	DUTI	2022	Rp 8,165,460,067,447	Rp 3,354,912,498,892	Rp 4,810,547,568,555	Rp15,586,178,093,961	0.3086
		2023	Rp 7,632,827,881,245	Rp 2,827,910,894,867	Rp 4,804,916,986,378	Rp15,131,488,996,266	0.3175
16	ELTY	2022	Rp 2,667,546	Rp 2,116,886	Rp 550,660	Rp 9,913,459	0.0555
		2023	Rp 2,431,035	Rp 2,002,507	Rp 428,528	Rp 8,639,053	0.0496
17	EMDE	2022	Rp 1,502,657,683,212	Rp 1,095,251,094,706	Rp 407,406,588,506	Rp 3,743,751,737,058	0.1088
		2023	Rp 1,491,061,329,243	Rp 1,108,683,871,338	Rp 382,377,457,905	Rp 3,519,255,242,883	0.1087
18	FMII	2022	Rp 194,479	Rp 68,337	Rp 126,142	Rp 752,866	0.1675
		2023	Rp 184,696	Rp 89,642	Rp 95,054	Rp 782,336	0.1215
19	GMTD	2022	Rp 497,830,875,088	Rp 366,956,051,467	Rp 130,874,823,621	Rp 1,160,940,485,132	0.1127
		2023	Rp 580,395,582,424	Rp 314,284,412,320	Rp 266,111,170,104	Rp 1,203,935,508,128	0.2210
20	GPRA	2022	Rp 1,414,460,893,136	Rp 478,523,126,157	Rp 935,937,766,979	Rp 1,781,355,644,223	0.5254
		2023	Rp 1,540,681,817,847	Rp 433,558,057,829	Rp 1,107,123,760,018	Rp 1,954,231,417,996	0.5665
21	INPP	2022	Rp 2,077,355,068,561	Rp 663,049,526,355	Rp 1,414,305,542,206	Rp 9,163,821,178,882	0.1543
		2023	Rp 2,017,187,762,591	Rp 1,053,375,673,182	Rp 963,812,089,409	Rp 9,345,250,655,467	0.1031
22	JRPT	2022	Rp 3,420,467,433,000	Rp 3,390,150,461,000	Rp 30,316,972,000	Rp12,251,800,500,000	0.0025
		2023	Rp 3,232,639,126,000	Rp 3,695,640,800,000	-Rp 463,001,674,000	Rp13,206,898,387,000	-0.0351
23	KIJA	2022	Rp 9,078,105,535,737	Rp 1,985,458,651,793	Rp 7,092,646,883,944	Rp13,110,459,383,600	0.5410
		2023	Rp 8,951,198,305,785	Rp 1,538,459,154,881	Rp 7,412,739,150,904	Rp12,947,435,320,238	0.5725

NO	KODE PERUSAHAAN	TAHUN	CURRENT ASSET	CURRENT LIABILITIES	WORKING CAPITAL (CA-CL)	TOTAL ASSET	WCTA (A)
24	LPCK	2022	Rp 6,341,540	Rp 1,878,838	Rp 4,462,702	Rp 9,349,613	0.4773
		2023	Rp 6,841,039	Rp 1,852,774	Rp 4,988,265	Rp 9,681,725	0.5152
25	LPKR	2022	Rp 29,144,101	Rp 9,325,960	Rp 19,818,141	Rp 49,870,897	0.3974
		2023	Rp 29,816,689	Rp 9,923,981	Rp 19,892,708	Rp 49,570,824	0.4013
26	LPLI	2022	Rp 818,135	Rp 12,473	Rp 805,662	Rp 1,125,536	0.7158
		2023	Rp 1,185,528	Rp 65,842	Rp 1,119,686	Rp 1,683,667	0.6650
27	MDLN	2022	Rp 2,455,645,610,545	Rp 3,054,936,013,849	-Rp 599,290,403,304	Rp13,528,168,874,943	-0.0443
		2023	Rp 2,902,172,279,779	Rp 3,296,584,233,486	-Rp 394,411,953,707	Rp13,688,937,894,339	-0.0288
28	MKPI	2022	Rp 1,324,273,038,925	Rp 1,129,484,734,354	Rp 194,788,304,571	Rp 8,155,939,004,812	0.0239
		2023	Rp 1,759,136,226,134	Rp 1,173,372,411,859	Rp 585,763,814,275	Rp 8,388,738,314,302	0.0698
29	MMLP	2022	Rp 1,713,109,771	Rp 347,133,808	Rp 1,365,975,963	Rp 7,635,870,085	0.1789
		2023	Rp 759,528,309	Rp 717,113,026	Rp 42,415,283	Rp 6,711,972,112	0.0063
30	MTLA	2022	Rp 3,806,290	Rp 1,437,529	Rp 2,368,761	Rp 6,735,895	0.3517
		2023	Rp 3,993,627	Rp 1,538,224	Rp 2,455,403	Rp 7,220,711	0.3401
31	MTSM	2022	Rp 38,582,221,793	Rp 14,264,621,563	Rp 24,317,600,230	Rp 61,883,551,310	0.3930
		2023	Rp 32,757,098,942	Rp 14,538,827,598	Rp 18,218,271,344	Rp 55,219,775,774	0.3299
32	NIRO	2022	Rp 2,782,747,556,795	Rp 2,047,123,049,969	Rp 735,624,506,826	Rp12,930,967,694,757	0.0569
		2023	Rp 2,561,512,198,736	Rp 1,576,075,621,768	Rp 985,436,576,968	Rp13,584,895,893,410	0.0725
33	OMRE	2022	Rp 321,382,846,875	Rp 710,135,539,228	-Rp 388,752,692,353	Rp 3,989,682,804,521	-0.0974
		2023	Rp 82,930,025,447	Rp 295,042,752,096	-Rp 212,112,726,649	Rp 4,014,581,267,198	-0.0528
34	PLIN	2022	Rp 1,285,035,046	Rp 580,745,662	Rp 704,289,384	Rp 12,369,620,391	0.0569
		2023	Rp 957,722,521	Rp 567,841,769	Rp 389,880,752	Rp 12,242,514,110	0.0318
35	PPRO	2022	Rp13,620,003,874,478	Rp 8,913,509,461,861	Rp 4,706,494,412,617	Rp21,812,999,448,669	0.2158
		2023	Rp12,597,278,321,200	Rp12,477,301,729,749	Rp 119,976,591,451	Rp19,693,388,488,646	0.0061

NO	KODE PERUSAHAAN	TAHUN	CURRENT ASSET	CURRENT LIABILITIES	WORKING CAPITAL (CA-CL)	TOTAL ASSET	WCTA (A)
36	PUDP	2022	Rp 384,736,911,562	Rp 63,177,226,921	Rp 321,559,684,641	Rp 651,369,072,120	0.4937
		2023	Rp 245,649,847,356	Rp 10,381,077,829	Rp 235,268,769,527	Rp 532,350,454,070	0.4419
37	PWON	2022	Rp 12,253,466,079	Rp 2,633,500,064	Rp 9,619,966,015	Rp 30,602,179,916	0.3144
		2023	Rp 13,055,426,298	Rp 2,532,140,718	Rp 10,523,285,580	Rp 32,710,786,983	0.3217
38	RBMS	2022	Rp 83,889,314,690	Rp 41,726,958,094	Rp 42,162,356,596	Rp 717,606,761,078	0.0588
		2023	Rp 157,676,927,511	Rp 66,563,663,335	Rp 91,113,264,176	Rp 712,079,911,955	0.1280
39	RDTX	2022	Rp 698,376,782,276	Rp 265,294,793,194	Rp 433,081,989,082	Rp 3,387,321,004,206	0.1279
		2023	Rp 816,054,423,929	Rp 396,998,207,733	Rp 419,056,216,196	Rp 3,440,333,041,238	0.1218
40	RODA	2022	Rp 1,476,818,715,200	Rp 435,353,454,222	Rp 1,041,465,260,978	Rp 3,547,426,939,513	0.2936
		2023	Rp 1,430,180,296,892	Rp 270,593,043,191	Rp 1,159,587,253,701	Rp 3,400,853,313,022	0.3410
41	SMDM	2022	Rp 1,133,346,707,488	Rp 251,773,035,130	Rp 881,573,672,358	Rp 3,423,278,470,836	0.2575
		2023	Rp 1,199,949,367,008	Rp 245,285,930,046	Rp 954,663,436,962	Rp 3,534,588,823,995	0.2701
42	SMRA	2022	Rp 14,290,620,589	Rp 9,501,274,376	Rp 4,789,346,213	Rp 28,433,574,878	0.1684
		2023	Rp 15,562,228,744	Rp 11,785,714,258	Rp 3,776,514,486	Rp 31,168,375,086	0.1212
43	TARA	2022	Rp 29,688,253,807	Rp 20,069,386,892	Rp 9,618,866,915	Rp 1,080,248,725,557	0.0089
		2023	Rp 27,213,431,217	Rp 20,601,857,592	Rp 6,611,573,625	Rp 1,078,259,501,580	0.0061
44	CSIS	2022	Rp 424,279,976,948	Rp 219,190,277,293	Rp 205,089,699,655	Rp 546,666,448,170	0.3752
		2023	Rp 424,347,105,441	Rp 209,812,684,480	Rp 214,534,420,961	Rp 548,709,679,878	0.3910
45	RISE	2022	Rp 1,289,366,087,596	Rp 120,632,658,595	Rp 1,168,733,429,001	Rp 2,712,160,950,002	0.4309
		2023	Rp 1,336,023,237,388	Rp 449,272,988,572	Rp 886,750,248,816	Rp 3,210,704,543,066	0.2762
46	POLL	2022	Rp 1,657,111,296,364	Rp 2,044,810,336,951	-Rp 387,699,040,587	Rp 4,845,037,355,081	-0.0800
		2023	Rp 1,928,591,815,104	Rp 1,792,805,593,491	Rp 135,786,221,613	Rp 4,513,902,120,644	0.0301
47	LAND	2022	Rp 212,791,397,382	Rp 221,474,334,369	-Rp 8,682,936,987	Rp 734,346,966,843	-0.0118
		2023	Rp 213,523,526,710	Rp 242,491,980,242	-Rp 28,968,453,532	Rp 739,023,696,638	-0.0392

NO	KODE PERUSAHAAN	TAHUN	CURRENT ASSET	CURRENT LIABILITIES	WORKING CAPITAL (CA-CL)	TOTAL ASSET	WCTA (A)
48	CITY	2022	Rp 429,661,448,012	Rp 36,617,421,572	Rp 393,044,026,440	Rp 933,973,335,744	0.4208
		2023	Rp 450,287,980,085	Rp 58,634,991,288	Rp 391,652,988,797	Rp 972,729,281,465	0.4026
49	MPRO	2022	Rp 40,100,267	Rp 398,068,216	-Rp 357,967,949	Rp 1,725,176,255	-0.2075
		2023	Rp 11,606,593	Rp 422,450,364	-Rp 410,843,771	Rp 1,710,197,826	-0.2402
50	SATU	2022	Rp 139,213,149,150	Rp 74,033,057,769	Rp 65,180,091,381	Rp 237,976,128,033	0.2739
		2023	Rp 135,205,407,877	Rp 84,683,546,550	Rp 50,521,861,327	Rp 230,354,151,220	0.2193
51	URBN	2022	Rp 2,480,155,001,128	Rp 2,242,419,433,110	Rp 237,735,568,018	Rp 4,269,806,195,058	0.0557
		2023	Rp 2,334,874,593,897	Rp 2,082,465,385,622	Rp 252,409,208,275	Rp 4,135,250,142,217	0.0610
52	POLI	2022	Rp 375,952,526,579	Rp 254,137,534,883	Rp 121,814,991,696	Rp 3,245,188,408,916	0.0375
		2023	Rp 769,588,882,365	Rp 397,257,866,578	Rp 372,331,015,787	Rp 3,245,188,408,916	0.1147
53	POSA	2022	Rp 67,783,833,416	Rp 866,555,444,892	-Rp 798,771,611,476	Rp 862,192,739,447	-0.9264
		2023	Rp 25,620,222,067	Rp 997,604,784,477	-Rp 971,984,562,410	Rp 782,764,021,283	-1.2417
54	PAMG	2022	Rp 15,595,085,333	Rp 18,879,870,061	-Rp 3,284,784,728	Rp 582,565,037,552	-0.0056
		2023	Rp 13,321,782,429	Rp 19,501,233,986	-Rp 6,179,451,557	Rp 582,636,888,840	-0.0106
55	BAPI	2022	Rp 663,234,537,487	Rp 87,018,673,191	Rp 576,215,864,296	Rp 663,258,694,473	0.8688
		2023	Rp 672,650,422,026	Rp 88,989,884,316	Rp 583,660,537,710	Rp 672,664,749,162	0.8677
56	NZIA	2022	Rp 218,612,052,078	Rp 29,108,285,618	Rp 189,503,766,460	Rp 605,500,645,195	0.3130
		2023	Rp 225,596,054,446	Rp 19,731,373,755	Rp 205,864,680,691	Rp 608,022,418,033	0.3386
57	REAL	2022	Rp 180,067,531,700	Rp 583,138,288	Rp 179,484,393,412	Rp 352,269,524,066	0.5095
		2023	Rp 175,095,107,138	Rp 1,030,587,825	Rp 174,064,519,313	Rp 352,934,080,004	0.4932
58	INDO	2022	Rp 636,783,563,350	Rp 1,764,769,616	Rp 635,018,793,734	Rp 980,544,177,714	0.6476
		2023	Rp 532,662,802,403	Rp 3,367,842,581	Rp 529,294,959,822	Rp 1,004,282,254,206	0.5270
59	TRIN	2022	Rp 1,149,653,752	Rp 1,106,941,234	Rp 42,712,518	Rp 2,076,978,640	0.0206
		2023	Rp 1,421,718,531	Rp 1,162,360,316	Rp 259,358,215	Rp 2,212,539,866	0.1172

NO	KODE PERUSAHAAN	TAHUN	CURRENT ASSET	CURRENT LIABILITIES	WORKING CAPITAL (CA-CL)	TOTAL ASSET	WCTA (A)
60	DADA	2022	Rp 254,723,982,991	Rp 232,760,972,802	Rp 21,963,010,189	Rp 660,425,520,304	0.0333
		2023	Rp 147,136,794,992	Rp 243,541,510,037	-Rp 96,404,715,045	Rp 647,574,400,138	-0.1489
61	ASPI	2022	Rp 90,805,342,355	Rp 9,369,590,713	Rp 81,435,751,642	Rp 91,092,516,350	0.8940
		2023	Rp 95,258,296,154	Rp 11,445,829,101	Rp 83,812,467,053	Rp 95,557,369,707	0.8771
62	AMAN	2022	Rp 555,826,745	Rp 171,816,848	Rp 384,009,897	Rp 966,109,133	0.3975
		2023	Rp 573,224,104	Rp 241,448,607	Rp 331,775,497	Rp 1,085,440,454	0.3057
63	KBAG	2022	Rp 258,155,437,875	Rp 27,172,644,143	Rp 230,982,793,732	Rp 443,422,913,606	0.5209
		2023	Rp 250,557,207,533	Rp 26,825,493,334	Rp 223,731,714,199	Rp 424,846,170,502	0.5266
64	BBSS	2022	Rp 89,077,776,109	Rp 2,233,986,198	Rp 86,843,789,911	Rp 253,436,945,894	0.3427
		2023	Rp 87,370,911,240	Rp 1,684,976,985	Rp 85,685,934,255	Rp 251,691,605,707	0.3404
65	PURI	2022	Rp 302,405,776,005	Rp 170,717,918,113	Rp 131,687,857,892	Rp 316,737,170,421	0.4158
		2023	Rp 314,724,026,848	Rp 201,582,594,891	Rp 113,141,431,957	Rp 344,855,500,227	0.3281
66	HOMI	2022	Rp 153,262,347,345	Rp 136,445,386,663	Rp 16,816,960,682	Rp 265,322,673,542	0.0634
		2023	Rp 119,775,465,893	Rp 89,952,149,368	Rp 29,823,316,525	Rp 222,378,640,251	0.1341
67	ROCK	2022	Rp 61,243,616,541	Rp 38,548,471,251	Rp 22,695,145,290	Rp 1,036,286,843,364	0.0219
		2023	Rp 33,221,592,518	Rp 46,373,952,547	-Rp 13,152,360,029	Rp 979,580,354,552	-0.0134
68	ATAP	2022	Rp 101,835,643,546	Rp 20,465,092,480	Rp 81,370,551,066	Rp 115,428,413,973	0.7049
		2023	Rp 100,819,312,596	Rp 19,277,048,506	Rp 81,542,264,090	Rp 113,772,662,961	0.7167
69	ADCP	2022	Rp 3,437,620,593,864	Rp 3,579,040,895,194	-Rp 141,420,301,330	Rp 6,321,024,480,878	-0.0224
		2023	Rp 3,430,583,376,693	Rp 2,574,442,426,693	Rp 856,140,950,000	Rp 6,643,815,019,188	0.1289
70	TRUE	2022	Rp 577,506,584,237	Rp 221,816,481,141	Rp 355,690,103,096	Rp 804,466,848,921	0.4421
		2023	Rp 542,277,681,958	Rp 220,364,482,391	Rp 321,913,199,567	Rp 780,407,465,167	0.4125
71	IPAC	2022	Rp 31,931,822,469	Rp 2,862,662,987	Rp 29,069,159,482	Rp 39,088,524,959	0.7437
		2023	Rp 34,130,695,409	Rp 3,117,727,613	Rp 31,012,967,796	Rp 44,556,390,017	0.6960

NO	KODE PERUSAHAAN	TAHUN	CURRENT ASSET	CURRENT LIABILITIES	WORKING CAPITAL (CA-CL)	TOTAL ASSET	WCTA (A)
72	WINR	2022	Rp 264,233,595,437	Rp 76,877,622,379	Rp 187,355,973,058	Rp 419,280,591,650	0.4469
		2023	Rp 247,579,820,100	Rp 82,487,946,509	Rp 165,091,873,591	Rp 454,815,233,099	0.3630
73	BSBK	2022	Rp 385,354,245,287	Rp 194,088,575,892	Rp 191,265,669,395	Rp 2,521,415,902,502	0.0759
		2023	Rp 296,048,925,278	Rp 147,466,157,506	Rp 148,582,767,772	Rp 2,494,630,511,563	0.0596

Sumber: data sekunder diolah



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N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
1	APLN	2022	Rp 2,581,734,223	Rp 28,617,781,741	0.0902
		2023	Rp 1,364,833,014	Rp 28,327,551,612	0.0482
2	ASRI	2022	Rp 1,106,143,111	Rp 22,298,925,271	0.0496
		2023	Rp 667,944,857	Rp 22,236,236,864	0.0300
3	BAPA	2022	-Rp 3,503,025,586	Rp 135,434,013,488	-0.0259
		2023	-Rp 2,521,769,751	Rp 134,862,326,695	-0.0187
4	BCIP	2022	Rp 21,202,560,879	Rp 884,034,513,122	0.0240
		2023	Rp 21,146,118,023	Rp 910,632,554,632	0.0232
5	BEST	2022	Rp 47,413,516,688	Rp 6,078,468,909,026	0.0078
		2023	Rp 52,624,521,609	Rp 5,940,104,349,120	0.0089
6	BIKA	2022	-Rp 177,513,066,472	Rp 2,900,520,980,450	-0.0612
		2023	-Rp 43,967,770,325	Rp 2,914,613,987,231	-0.0151
7	BIPP	2022	Rp 22,492,778,051	Rp 1,888,336,506,757	0.0119
		2023	-Rp 4,256,682,377	Rp 1,945,323,867,233	-0.0022
8	BKDP	2022	-Rp 32,926,781,117	Rp 756,499,706,863	-0.0435
		2023	-Rp 34,118,318,030	Rp 758,238,599,826	-0.0450
9	BKSL	2022	-Rp 165,844,631,767	Rp 16,721,760,263,807	-0.0099

N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
		2023	Rp 318,899,014,939	Rp 19,886,877,883,4 20	0.0160
10	BSDE	2022	Rp 2,661,691,654,48 6	Rp 64,999,403,480,7 87	0.0409
		2023	Rp 2,269,737,255,28 4	Rp 66,827,648,486,3 93	0.0340
11	CTRA	2022	Rp 2,308,621	Rp 42,032,615	0.0549
		2023	Rp 2,215,769	Rp 44,115,215	0.0502
12	DART	2022	-Rp 405,406,112	Rp 6,462,680,097	-0.0627
		2023	-Rp 312,055,562	Rp 6,316,969,636	-0.0494
13	DILD	2022	Rp 259,162,210,388	Rp 16,351,848,378,0 06	0.0158
		2023	Rp 853,895,497,806	Rp 14,603,908,143,1 92	0.0585
14	DMAS	2022	Rp 1,238,832,140,67 8	Rp 6,623,414,189,14 5	0.1870
		2023	Rp 1,243,107,683,31 3	Rp 6,718,508,462,42 2	0.1850
15	DUTI	2022	Rp 848,355,149,032	Rp 15,586,178,093,9 61	0.0544
		2023	Rp 1,287,487,828,54 9	Rp 15,131,488,996,2 66	0.0851
16	ELTY	2022	-Rp 785,009	Rp 9,913,459	-0.0792
		2023	-Rp 1,117,240	Rp 8,639,053	-0.1293
17	EMDE	2022	-Rp 68,381,092,336	Rp 3,743,751,737,05 8	-0.0183
		2023	-Rp 276,950,329,513	Rp 3,519,255,242,88 3	-0.0787
18	FMII	2022	Rp 18,622	Rp 752,866	0.0247
		2023	Rp 18,431	Rp 782,336	0.0236

N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
19	GMTD	2022	Rp 9,388,244,967	Rp 1,160,940,485,132	0.0081
		2023	Rp 129,390,889,680	Rp 1,203,935,508,128	0.1075
20	GPRA	2022	Rp 77,391,754,171	Rp 1,781,355,644,223	0.0434
		2023	Rp 98,128,197,935	Rp 1,954,231,417,996	0.0502
21	INPP	2022	Rp 59,398,193,015	Rp 9,163,821,178,882	0.0065
		2023	Rp 168,201,971,867	Rp 9,345,250,655,467	0.0180
22	JRPT	2022	Rp 892,861,723,000	Rp 12,251,800,500,000	0.0729
		2023	Rp 1,041,176,195,000	Rp 13,206,898,387,000	0.0788
23	KIJA	2022	Rp 48,892,233,242	Rp 13,110,459,383,600	0.0037
		2023	Rp 567,306,401,270	Rp 12,947,435,320,238	0.0438
24	LPCK	2022	Rp 363,333	Rp 9,349,613	0.0389
		2023	Rp 169,096	Rp 9,681,725	0.0175
25	LPKR	2022	-Rp 1,759,132	Rp 49,870,897	-0.0353
		2023	Rp 1,408,007	Rp 49,570,824	0.0284
26	LPLI	2022	Rp 43,685	Rp 1,125,536	0.0388
		2023	Rp 337,387	Rp 1,683,667	0.2004
27	MDLN	2022	Rp 54,082,293,027	Rp 13,528,168,874,943	0.0040
		2023	-Rp 76,356,303,337	Rp 13,688,937,894,339	-0.0056

N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
28	MKPI	2022	Rp 854,922,482,020	Rp 8,155,939,004,812	0.1048
		2023	Rp 1,042,547,311,160	Rp 8,388,738,314,302	0.1243
29	MMLP	2022	Rp 194,459,968	Rp 7,635,870,085	0.0255
		2023	Rp 114,205,173	Rp 6,711,972,112	0.0170
30	MTLA	2022	Rp 476,631	Rp 6,735,895	0.0708
		2023	Rp 566,478	Rp 7,220,711	0.0785
31	MTSM	2022	-Rp 5,435,098,623	Rp 61,883,551,310	-0.0878
		2023	-Rp 5,637,585,732	Rp 55,219,775,774	-0.1021
32	NIRO	2022	-Rp 273,007,873,727	Rp 12,930,967,694,757	-0.0211
		2023	-Rp 196,000,550,458	Rp 13,584,895,893,410	-0.0144
33	OMRE	2022	-Rp 235,534,714,310	Rp 3,989,682,804,521	-0.0590
		2023	-Rp 162,617,688,782	Rp 4,014,581,267,198	-0.0405
34	PLIN	2022	Rp 579,356,012	Rp 12,369,620,391	0.0468
		2023	Rp 646,618,826	Rp 12,242,514,110	0.0528
35	PPRO	2022	Rp 66,631,470,557	Rp 21,812,999,448,669	0.0031
		2023	-Rp 1,231,454,143,688	Rp 19,693,388,488,646	-0.0625
36	PUDP	2022	Rp 290,177,284,148	Rp 651,369,072,120	0.4455
		2023	Rp 131,982,255	Rp 532,350,454,070	0.0002
37	PWON	2022	Rp 1,840,056,301	Rp 30,602,179,916	0.0601
		2023	Rp 2,401,827,599	Rp 32,710,786,983	0.0734

N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
38	RBMS	2022	-Rp 36,314,981,122	Rp 717,606,761,078	-0.0506
		2023	-Rp 18,767,139,850	Rp 712,079,911,955	-0.0264
39	RDTX	2022	Rp 272,103,914,200	Rp 3,387,321,004,206	0.0803
		2023	Rp 303,752,187,096	Rp 3,440,333,041,238	0.0883
40	RODA	2022	-Rp 18,099,654,041	Rp 3,547,426,939,513	-0.0051
		2023	-Rp 27,293,225,662	Rp 3,400,853,313,022	-0.0080
41	SMDM	2022	Rp 181,421,560,158	Rp 3,423,278,470,836	0.0530
		2023	Rp 98,746,542,568	Rp 3,534,588,823,995	0.0279
42	SMRA	2022	Rp 1,017,856,287	Rp 28,433,574,878	0.0358
		2023	Rp 1,345,404,400	Rp 31,168,375,086	0.0432
43	TARA	2022	-Rp 3,002,375,113	Rp 1,080,248,725,557	-0.0028
		2023	-Rp 2,535,395,823	Rp 1,078,259,501,580	-0.0024
44	CSIS	2022	Rp 26,692,517,807	Rp 546,666,448,170	0.0488
		2023	Rp 5,732,913,253	Rp 548,709,679,878	0.0104
45	RISE	2022	Rp 44,755,418,474	Rp 2,712,160,950,002	0.0165
		2023	Rp 21,692,783,309	Rp 3,210,704,543,066	0.0068
46	POLL	2022	Rp 478,829,826,289	Rp 4,845,037,355,081	0.0988

N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
		2023	Rp 19,639,104,435	Rp 4,513,902,120,64 4	0.0044
47	LAND	2022	-Rp 6,947,242,278	Rp 734,346,966,843	-0.0095
		2023	-Rp 11,174,088,256	Rp 739,023,696,638	-0.0151
48	CITY	2022	-Rp 20,825,422,517	Rp 933,973,335,744	-0.0223
		2023	Rp 2,550,345,548	Rp 972,729,281,465	0.0026
49	MPRO	2022	-Rp 28,869,898	Rp 1,725,176,255	-0.0167
		2023	-Rp 38,920,878	Rp 1,710,197,826	-0.0228
50	SATU	2022	-Rp 8,075,071,371	Rp 237,976,128,033	-0.0339
		2023	-Rp 3,794,404,271	Rp 230,354,151,220	-0.0165
51	URBN	2022	Rp 26,055,850,704	Rp 4,269,806,195,05 8	0.0061
		2023	Rp 34,264,286,137	Rp 4,135,250,142,21 7	0.0083
52	POLI	2022	Rp 163,884,393,272	Rp 3,245,188,408,91 6	0.0505
		2023	Rp 96,004,731,325	Rp 3,245,188,408,91 6	0.0296
53	POSA	2022	-Rp 121,154,050,198	Rp 862,192,739,447	-0.1405
		2023	-Rp 146,336,427,126	Rp 782,764,021,283	-0.1869
54	PAMG	2022	-Rp 3,121,440,219	Rp 582,565,037,552	-0.0054
		2023	Rp 472,655,803	Rp 582,636,888,840	0.0008
55	BAPI	2022	Rp 177,992,261	Rp 663,258,694,473	0.0003
		2023	-Rp 1,267,720,236	Rp 672,664,749,162	-0.0019
56	NZIA	2022	Rp 2,610,644,626	Rp 605,500,645,195	0.0043

N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
		2023	-Rp 8,266,926,330	Rp 608,022,418,033	-0.0136
57	REAL	2022	Rp 392,936,204	Rp 352,269,524,066	0.0011
		2023	Rp 401,969,335	Rp 352,934,080,004	0.0011
58	INDO	2022	Rp 32,735,679,996	Rp 980,544,177,714	0.0334
		2023	Rp 13,128,664,636	Rp 1,004,282,254,206	0.0131
59	TRIN	2022	Rp 34,895,362	Rp 2,076,978,640	0.0168
		2023	-Rp 144,465,326	Rp 2,212,539,866	-0.0653
60	DADA	2022	Rp 1,640,384,222	Rp 660,425,520,304	0.0025
		2023	Rp 1,841,677,983	Rp 647,574,400,138	0.0028
61	ASPI	2022	-Rp 2,907,454,314	Rp 91,092,516,350	-0.0319
		2023	-Rp 2,466,930,200	Rp 95,557,369,707	-0.0258
62	AMAN	2022	Rp 38,962,387	Rp 966,109,133	0.0403
		2023	Rp 67,544,002	Rp 1,085,440,454	0.0622
63	KBAG	2022	Rp 9,376,834,470	Rp 443,422,913,606	0.0211
		2023	-Rp 9,384,854,503	Rp 424,846,170,502	-0.0221
64	BBSS	2022	-Rp 1,762,483,043	Rp 253,436,945,894	-0.0070
		2023	-Rp 1,170,459,548	Rp 251,691,605,707	-0.0047
65	PURI	2022	Rp 721,876,100	Rp 316,737,170,421	0.0023
		2023	Rp 1,157,758,817	Rp 344,855,500,227	0.0034
66	HOMI	2022	Rp 8,880,293,297	Rp 265,322,673,542	0.0335
		2023	Rp 5,886,197,937	Rp 222,378,640,251	0.0265
67	ROCK	2022	Rp 15,346,295,086	Rp 1,036,286,843,364	0.0148

N O	KODE PERUSAHAAN	TAH UN	EBIT	TOTAL ASSET	EBITTA (B)
		2023	Rp 22,478,672,449	Rp 979,580,354,552	0.0229
68	ATAP	2022	Rp 3,655,044,279	Rp 115,428,413,973	0.0317
		2023	Rp 1,123,968,692	Rp 113,772,662,961	0.0099
69	ADCP	2022	Rp 105,019,861,668	Rp 6,321,024,480,878	0.0166
		2023	Rp 117,239,277,901	Rp 6,643,815,019,188	0.0176
70	TRUE	2022	-Rp 17,249,596,237	Rp 804,466,848,921	-0.0214
		2023	-Rp 19,441,553,568	Rp 780,407,465,167	-0.0249
71	IPAC	2022	Rp 6,127,828,353	Rp 39,088,524,959	0.1568
		2023	Rp 3,948,504,777	Rp 44,556,390,017	0.0886
72	WINR	2022	Rp 5,772,244,915	Rp 419,280,591,650	0.0138
		2023	Rp 31,801,835,170	Rp 454,815,233,099	0.0699
73	BSBK	2022	Rp 4,224,181,012	Rp 2,521,415,902,502	0.0017
		2023	Rp 39,892,924,560	Rp 2,494,630,511,563	0.0160

Sumber: data sekunder diolah

Lampiran 05. Perhitungan Rasio *Earning Before Taxes to Current Liabilities*/EBTCL (C)

N O	KODE PERUSAHAAN	TAH UN	EBT	<i>CURRENT LIABILITIES</i>	EBTCL (C)
1	APLN	2022	Rp 2,819,000,000	Rp 5,771,555,207	0.4884
		2023	Rp 1,483,000,000	Rp 8,538,370,071	0.1737
2	ASRI	2022	Rp 99,000,000,000	Rp 3,717,703,477,000	0.0266
		2023	Rp 225,000,000,000	Rp 3,688,162,066,000	0.0610
3	BAPA	2022	-Rp 3,260,000,000	Rp 6,382,787,788	-0.5107
		2023	-Rp 1,380,000,000	Rp 8,585,199,688	-0.1607
4	BCIP	2022	Rp 26,000,000,000	Rp 81,907,072,931	0.3174
		2023	Rp 23,000,000,000	Rp 84,501,811,523	0.2722
5	BEST	2022	Rp 107,000,000,000	Rp 279,952,124,627	0.3822
		2023	Rp 111,000,000,000	Rp 242,206,129,142	0.4583
6	BIKA	2022	-Rp 75,000,000,000	Rp 2,301,675,244,892	-0.0326
		2023	-Rp 75,000,000,000	Rp 2,256,538,177,865	-0.0332
7	BIPP	2022	Rp 20,000,000,000	Rp 247,729,876,368	0.0807
		2023	Rp 8,650,000,000	Rp 257,412,101,987	0.0336
8	BKDP	2022	-Rp 25,000,000,000	Rp 129,540,100,588	-0.1930
		2023	-Rp 19,000,000,000	Rp 158,947,123,114	-0.1195
9	BKSL	2022	-Rp 25,000,000,000	Rp 2,216,437,731,961	-0.0113
		2023	Rp 35,000,000,000	Rp 3,060,809,249,354	0.0114
10	BSDE	2022	Rp 1,026,000,000	Rp 11,332,854,264,009	0.0001

N O	KODE PERUSAHAAN	TAH UN	EBT	CURRENT LIABILITIES	EBTCL (C)
		2023	Rp 2,013,000,000	Rp 11,897,714,398,814	0.0002
11	CTRA	2022	Rp 1,872,000,000	Rp 10,809,037,000,000	0.0002
		2023	Rp 1,455,000,000	Rp 10,625,396,000,000	0.0001
12	DART	2022	-Rp 312,000,000,00 0	Rp 995,858,912,000	-0.3133
		2023	-Rp 252,000,000,00 0	Rp 823,597,854,000	-0.3060
13	DILD	2022	-Rp 54,000,000,000	Rp 6,191,313,428,086	-0.0087
		2023	Rp 732,000,000,00 0	Rp 4,152,716,613,776	0.1763
14	DMAS	2022	Rp 786,000,000,00 0	Rp 788,645,645,533	0.9966
		2023	Rp 633,000,000,00 0	Rp 727,709,865,616	0.8699
15	DUTI	2022	Rp 502,000,000,00 0	Rp 3,354,912,498,892	0.1496
		2023	Rp 1,074,000,000	Rp 2,827,910,894,867	0.0004
16	ELTY	2022	-Rp 32,000,000,000	Rp 2,116,886,000,000	-0.0151
		2023	-Rp 41,000,000,000	Rp 2,002,507,000,000	-0.0205
17	EMDE	2022	-Rp 51,000,000,000	Rp 1,095,251,094,706	-0.0466
		2023	-Rp 42,000,000,000	Rp 1,108,683,871,338	-0.0379
18	FMII	2022	Rp 12,000,000,000	Rp 68,337,000,000	0.1756
		2023	Rp 17,000,000,000	Rp 89,642,000,000	0.1896
19	GMTD	2022	Rp 9,550,000,000	Rp 366,956,051,467	0.0260
		2023	Rp 88,000,000,000	Rp 314,284,412,320	0.2800

N O	KODE PERUSAHAAN	TAH UN	EBT	<i>CURRENT LIABILITIES</i>	EBTCL (C)
20	GPRA	2022	Rp 67,000,000,000	Rp 478,523,126,157	0.1400
		2023	Rp 75,000,000,000	Rp 433,558,057,829	0.1730
21	INPP	2022	-Rp 8,190,000,000	Rp 663,049,526,355	-0.0124
		2023	Rp 134,000,000,000	Rp 1,053,375,673,182	0.1272
22	JRPT	2022	Rp 646,000,000,000	Rp 3,390,150,461,000	0.1906
		2023	Rp 734,000,000,000	Rp 3,695,640,800,000	0.1986
23	KIJA	2022	-Rp 94,000,000,000	Rp 1,985,458,651,793	-0.0473
		2023	Rp 255,000,000,000	Rp 1,538,459,154,881	0.1658
24	LPCK	2022	Rp 279,000,000,000	Rp 1,878,838,000,000	0.1485
		2023	Rp 145,000,000,000	Rp 1,852,774,000,000	0.0783
25	LPKR	2022	-Rp 1,367,000,000	Rp 9,325,960,000,000	-0.0001
		2023	Rp 1,793,000,000	Rp 9,923,981,000,000	0.0002
26	LPLI	2022	Rp 28,000,000,000	Rp 12,473,000,000	2.2448
		2023	Rp 287,000,000,000	Rp 65,842,000,000	4.3589
27	MDLN	2022	Rp 253,000,000,000	Rp 3,054,936,013,849	0.0828
		2023	-Rp 39,000,000,000	Rp 3,296,584,233,486	-0.0118
28	MKPI	2022	Rp 585,000,000,000	Rp 1,129,484,734,354	0.5179

N O	KODE PERUSAHAAN	TAH UN	EBT	<i>CURRENT LIABILITIES</i>	EBTCL (C)
		2023	Rp 788,000,000,000	Rp 1,173,372,411,859	0.6716
29	MMLP	2022	Rp 90,000,000,000	Rp 347,133,808,000	0.2593
		2023	Rp 90,000,000,000	Rp 717,113,026,000	0.1255
30	MTLA	2022	Rp 328,000,000,000	Rp 1,437,529,000,000	0.2282
		2023	Rp 418,000,000,000	Rp 1,538,224,000,000	0.2717
31	MTSM	2022	-Rp 5,010,000,000	Rp 14,264,621,563	-0.3512
		2023	-Rp 2,970,000,000	Rp 14,538,827,598	-0.2043
32	NIRO	2022	-Rp 230,000,000,000	Rp 2,047,123,049,969	-0.1124
		2023	-Rp 84,000,000,000	Rp 1,576,075,621,768	-0.0533
33	OMRE	2022	-Rp 188,000,000,000	Rp 710,135,539,228	-0.2647
		2023	-Rp 98,000,000,000	Rp 295,042,752,096	-0.3322
34	PLIN	2022	-Rp 286,000,000,000	Rp 580,745,662,000	-0.4925
		2023	Rp 426,000,000,000	Rp 567,841,769,000	0.7502
35	PPRO	2022	Rp 7,030,000,000	Rp 8,913,509,461,861	0.0008
		2023	-Rp 105,000,000,000	Rp 12,477,301,729,749	-0.0084
36	PUDP	2022	-Rp 7,640,000,000	Rp 63,177,226,921	-0.1209
		2023	-Rp 4,330,000,000	Rp 10,381,077,829	-0.4171
37	PWON	2022	Rp 1,383,000,000	Rp 2,633,500,064	0.5252

N O	KODE PERUSAHAAN	TAH UN	EBT	<i>CURRENT LIABILITIES</i>	EBTCL (C)
		2023	Rp 1,713,000,000	Rp 2,532,140,718	0.6765
38	RBMS	2022	-Rp 32,000,000,000	Rp 41,726,958,094	-0.7669
		2023	-Rp 8,940,000,000	Rp 66,563,663,335	-0.1343
39	RDTX	2022	Rp 232,000,000,000	Rp 265,294,793,194	0.8745
		2023	Rp 222,000,000,000	Rp 396,998,207,733	0.5592
40	RODA	2022	-Rp 16,000,000,000	Rp 435,353,454,222	-0.0368
		2023	-Rp 39,000,000,000	Rp 270,593,043,191	-0.1441
41	SMDM	2022	Rp 150,000,000,000	Rp 251,773,035,130	0.5958
		2023	Rp 68,000,000,000	Rp 245,285,930,046	0.2772
42	SMRA	2022	Rp 602,000,000,000	Rp 9,501,274,376,000	0.0634
		2023	Rp 1,154,000,000	Rp 11,785,714,258,000	0.0001
43	TARA	2022	-Rp 1,590,000,000	Rp 20,069,386,892	-0.0792
		2023	-Rp 1,560,000,000	Rp 20,601,857,592	-0.0757
44	CSIS	2022	Rp 17,000,000,000	Rp 219,190,277,293	0.0776
		2023	Rp 3,800,000,000	Rp 209,812,684,480	0.0181
45	RISE	2022	Rp 24,000,000,000	Rp 120,632,658,595	0.1990
		2023	Rp 22,000,000,000	Rp 449,272,988,572	0.0490
46	POLL	2022	Rp 453,000,000,000	Rp 2,044,810,336,951	0.2215
		2023	Rp 5,320,000,000	Rp 1,792,805,593,491	0.0030
47	LAND	2022	-Rp 4,520,000,000	Rp 221,474,334,369	-0.0204

N O	KODE PERUSAHAAN	TAH UN	EBT	<i>CURRENT LIABILITIES</i>	EBTCL (C)
		2023	-Rp 3,820,000,000	Rp 242,491,980,242	-0.0158
48	CITY	2022	-Rp 19,000,000,000	Rp 36,617,421,572	-0.5189
		2023	-Rp 18,000,000,000	Rp 58,634,991,288	-0.3070
49	MPRO	2022	-Rp 23,000,000,000	Rp 398,068,216,000	-0.0578
		2023	-Rp 28,000,000,000	Rp 422,450,364,000	-0.0663
50	SATU	2022	-Rp 3,490,000,000	Rp 74,033,057,769	-0.0471
		2023	-Rp 1,740,000,000	Rp 84,683,546,550	-0.0205
51	URBN	2022	Rp 25,000,000,000	Rp 2,242,419,433,110	0.0111
		2023	-Rp 60,000,000,000	Rp 2,082,465,385,622	-0.0288
52	POLI	2022	Rp 224,000,000,000	Rp 254,137,534,883	0.8814
		2023	Rp 100,000,000,000	Rp 397,257,866,578	0.2517
53	POSA	2022	-Rp 59,000,000,000	Rp 866,555,444,892	-0.0681
		2023	-Rp 72,000,000,000	Rp 997,604,784,477	-0.0722
54	PAMG	2022	-Rp 1,690,000,000	Rp 18,879,870,061	-0.0895
		2023	-Rp 1,170,000,000	Rp 19,501,233,986	-0.0600
55	BAPI	2022	Rp 600,000,000	Rp 87,018,673,191	0.0069
		2023	-Rp 878,000,000	Rp 88,989,884,316	-0.0099
56	NZIA	2022	Rp 2,870,000,000	Rp 29,108,285,618	0.0986
		2023	-Rp 3,680,000,000	Rp 19,731,373,755	-0.1865
57	REAL	2022	Rp 360,000,000	Rp 583,138,288	0.6173
		2023	Rp 270,000,000	Rp 1,030,587,825	0.2620

N O	KODE PERUSAHAAN	TAH UN	EBT	<i>CURRENT LIABILITIES</i>	EBTCL (C)
58	INDO	2022	Rp 23,000,000,000	Rp 1,764,769,616	13.0329
		2023	Rp 11,000,000,000	Rp 3,367,842,581	3.2662
59	TRIN	2022	Rp 1,610,000,000	Rp 1,106,941,234,000	0.0015
		2023	-Rp 68,000,000,000	Rp 1,162,360,316,000	-0.0585
60	DADA	2022	Rp 5,860,000,000	Rp 232,760,972,802	0.0252
		2023	Rp 1,450,000,000	Rp 243,541,510,037	0.0060
61	ASPI	2022	-Rp 410,000,000	Rp 9,369,590,713	-0.0438
		2023	-Rp 1,170,000,000	Rp 11,445,829,101	-0.1022
62	AMAN	2022	Rp 12,000,000,000	Rp 171,816,848,000	0.0698
		2023	Rp 45,000,000,000	Rp 241,448,607,000	0.1864
63	KBAG	2022	Rp 9,590,000,000	Rp 27,172,644,143	0.3529
		2023	-Rp 1,810,000,000	Rp 26,825,493,334	-0.0675
64	BBSS	2022	-Rp 1,210,000,000	Rp 2,233,986,198	-0.5416
		2023	-Rp 1,130,000,000	Rp 1,684,976,985	-0.6706
65	PURI	2022	Rp 820,000,000	Rp 170,717,918,113	0.0048
		2023	-Rp 6,900,000,000	Rp 201,582,594,891	-0.0342
66	HOMI	2022	Rp 7,930,000,000	Rp 136,445,386,663	0.0581
		2023	Rp 7,550,000,000	Rp 89,952,149,368	0.0839
67	ROCK	2022	Rp 5,660,000,000	Rp 38,548,471,251	0.1468
		2023	Rp 17,000,000,000	Rp 46,373,952,547	0.3666
68	ATAP	2022	Rp 1,310,000,000	Rp 20,465,092,480	0.0640
		2023	Rp 1,130,000,000	Rp 19,277,048,506	0.0586

N O	KODE PERUSAHAAN	TAH UN	EBT	<i>CURRENT LIABILITIES</i>	EBTCL (C)
69	ADCP	2022	Rp 52,000,000,000	Rp 3,579,040,895,194	0.0145
		2023	Rp 27,000,000,000	Rp 2,574,442,426,693	0.0105
70	TRUE	2022	-Rp 2,970,000,000	Rp 221,816,481,141	-0.0134
		2023	-Rp 13,000,000,000	Rp 220,364,482,391	-0.0590
71	IPAC	2022	Rp 2,830,000,000	Rp 2,862,662,987	0.9886
		2023	Rp 650,000,000	Rp 3,117,727,613	0.2085
72	WINR	2022	Rp 7,380,000,000	Rp 76,877,622,379	0.0960
		2023	Rp 27,000,000,000	Rp 82,487,946,509	0.3273
73	BSBK	2022	Rp 1,290,000,000	Rp 194,088,575,892	0.0066
		2023	Rp 19,000,000,000	Rp 147,466,157,506	0.1288

Sumber: data sekunder diolah



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N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
1	APLN	2022	Rp 7,387,000,000	Rp 28,617,781,741	0.2581
		2023	Rp 3,916,000,000	Rp 28,327,551,612	0.1382
2	ASRI	2022	Rp 2,745,000,000	Rp 22,298,925,271,00 0	0.0001
		2023	Rp 2,485,000,000	Rp 22,236,236,864,00 0	0.0001
3	BAPA	2022	Rp 2,650,000,000	Rp 135,434,013,488	0.0196
		2023	Rp 7,550,000,000	Rp 134,862,326,695	0.0560
4	BCIP	2022	Rp 87,000,000,000	Rp 884,034,513,122	0.0984
		2023	Rp 82,000,000,000	Rp 910,632,554,632	0.0900
5	BEST	2022	Rp 407,000,000,000	Rp 6,078,468,909,026	0.0670
		2023	Rp 411,000,000,000	Rp 5,940,104,349,120	0.0692
6	BIKA	2022	Rp 77,000,000,000	Rp 2,900,520,980,450	0.0265
		2023	Rp 111,000,000,000	Rp 2,914,613,987,231	0.0381
7	BIPP	2022	Rp 274,000,000,000	Rp 1,888,336,506,757	0.1451
		2023	Rp 216,000,000,000	Rp 1,945,323,867,233	0.1110
8	BKDP	2022	Rp 27,000,000,000	Rp 756,499,706,863	0.0357
		2023	Rp 26,000,000,000	Rp 758,238,599,826	0.0343
9	BKSL	2022	Rp 409,000,000,000	Rp 16,721,760,263,80 7	0.0245
		2023	Rp 378,000,000,000	Rp 19,886,877,883,42 0	0.0190
10	BSDE	2022	Rp 7,146,000,000	Rp 64,999,403,480,78 7	0.0001

N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
		2023	Rp 7,308,000,000	Rp 66,827,648,486,393	0.0001
11	CTRA	2022	Rp 7,227,000,000	Rp 42,032,615,000,000	0.0002
		2023	Rp 6,589,000,000	Rp 44,115,215,000,000	0.0001
12	DART	2022	Rp 232,000,000,000	Rp 6,462,680,097,000	0.0359
		2023	Rp 302,000,000,000	Rp 6,316,969,636,000	0.0478
13	DILD	2022	Rp 1,923,000,000	Rp 16,351,848,378,006	0.0001
		2023	Rp 3,354,000,000	Rp 14,603,908,143,192	0.0002
14	DMAS	2022	Rp 1,256,000,000	Rp 6,623,414,189,145	0.0002
		2023	Rp 984,000,000,000	Rp 6,718,508,462,422	0.1465
15	DUTI	2022	Rp 2,121,000,000	Rp 15,586,178,093,961	0.0001
		2023	Rp 2,903,000,000	Rp 15,131,488,996,266	0.0002
16	ELTY	2022	Rp 738,000,000,000	Rp 9,913,459,000,000	0.0744
		2023	Rp 968,000,000,000	Rp 8,639,053,000,000	0.1120
17	EMDE	2022	Rp 89,000,000,000	Rp 3,743,751,737,058	0.0238
		2023	Rp 98,000,000,000	Rp 3,519,255,242,883	0.0278
18	FMII	2022	Rp 32,000,000,000	Rp 752,866,000,000	0.1896
		2023	Rp 34,000,000,000	Rp 782,336,000,000	0.0435
19	GMTD	2022	Rp 143,000,000,000	Rp 1,160,940,485,132	0.1232
		2023	Rp 290,000,000,000	Rp 1,203,935,508,128	0.2409

N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
20	GPRA	2022	Rp 278,000,000,000	Rp 1,781,355,644,223	0.1561
		2023	Rp 319,000,000,000	Rp 1,954,231,417,996	0.1632
21	INPP	2022	Rp 541,000,000,000	Rp 9,163,821,178,882	0.0590
		2023	Rp 831,000,000,000	Rp 9,345,250,655,467	0.0889
22	JRPT	2022	Rp 11,329,000,000	Rp 12,251,800,500,000	0.0009
		2023	Rp 1,745,000,000	Rp 13,206,898,387,000	0.0001
23	KIJA	2022	Rp 5,211,000,000	Rp 13,110,459,383,600	0.0004
		2023	Rp 2,252,000,000	Rp 12,947,435,320,238	0.0002
24	LPCK	2022	Rp 992,000,000,000	Rp 9,349,613,000,000	0.1061
		2023	Rp 801,000,000,000	Rp 9,681,725,000,000	0.0827
25	LPKR	2022	Rp 10,455,000,000	Rp 49,870,897,000,000	0.0002
		2023	Rp 12,435,000,000	Rp 49,570,824,000,000	0.0003
26	LPLI	2022	Rp 19,000,000,000	Rp 1,125,536,000,000	0.0169
		2023	Rp 16,000,000,000	Rp 1,683,667,000,000	0.0095
27	MDLN	2022	Rp 615,000,000,000	Rp 13,528,168,874,943	0.0455
		2023	Rp 783,000,000,000	Rp 13,688,937,894,339	0.0572
28	MKPI	2022	Rp 1,382,000,000	Rp 8,155,939,004,812	0.0002
		2023	Rp 1,722,000,000	Rp 8,388,738,314,302	0.0002

N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
29	MMLP	2022	Rp 165,000,000,000	Rp 7,635,870,085,000	0.0216
		2023	Rp 261,000,000,000	Rp 6,711,972,112,000	0.0389
30	MTLA	2022	Rp 995,000,000,000	Rp 6,735,895,000,000	0.1477
		2023	Rp 1,284,000,000	Rp 7,220,711,000,000	0.0002
31	MTSM	2022	Rp 16,000,000,000	Rp 61,883,551,310	0.2586
		2023	Rp 19,000,000,000	Rp 55,219,775,774	0.3441
32	NIRO	2022	Rp 658,000,000,000	Rp 12,930,967,694,757	0.0509
		2023	Rp 845,000,000,000	Rp 13,584,895,893,410	0.0622
33	OMRE	2022	Rp 64,000,000,000	Rp 3,989,682,804,521	0.0160
		2023	Rp 52,000,000,000	Rp 4,014,581,267,198	0.0130
34	PLIN	2022	Rp 782,000,000,000	Rp 12,369,620,391,000	0.0632
		2023	Rp 947,000,000,000	Rp 12,242,514,110,000	0.0774
35	PPRO	2022	Rp 1,356,000,000	Rp 21,812,999,448,669	0.0001
		2023	Rp 371,000,000,000	Rp 19,693,388,488,646	0.0188
36	PUDP	2022	Rp 37,000,000,000	Rp 651,369,072,120	0.0568
		2023	Rp 26,000,000,000	Rp 532,350,454,070	0.0488
37	PWON	2022	Rp 4,495,000,000	Rp 30,602,179,916	0.1469
		2023	Rp 4,569,000,000	Rp 32,710,786,983	0.1397
38	RBMS	2022	Rp 63,000,000,000	Rp 717,606,761,078	0.0878

N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
		2023	Rp 129,000,000,000	Rp 712,079,911,955	0.1812
39	RDTX	2022	Rp 375,000,000,000	Rp 3,387,321,004,206	0.1107
		2023	Rp 400,000,000,000	Rp 3,440,333,041,238	0.1163
40	RODA	2022	Rp 165,000,000,000	Rp 3,547,426,939,513	0.0465
		2023	Rp 81,000,000,000	Rp 3,400,853,313,022	0.0238
41	SMDM	2022	Rp 439,000,000,000	Rp 3,423,278,470,836	0.1282
		2023	Rp 343,000,000,000	Rp 3,534,588,823,995	0.0970
42	SMRA	2022	Rp 4,212,000,000	Rp 28,433,574,878,000	0.0001
		2023	Rp 5,081,000,000	Rp 31,168,375,086,000	0.0002
43	TARA	2022	Rp 2,050,000,000	Rp 1,080,248,725,557	0.0019
		2023	Rp 2,110,000,000	Rp 1,078,259,501,580	0.0020
44	CSIS	2022	Rp 59,000,000,000	Rp 546,666,448,170	0.1079
		2023	Rp 31,000,000,000	Rp 548,709,679,878	0.0565
45	RISE	2022	Rp 215,000,000,000	Rp 2,712,160,950,002	0.0793
		2023	Rp 206,000,000,000	Rp 3,210,704,543,066	0.0642
46	POLL	2022	Rp 898,000,000,000	Rp 4,845,037,355,081	0.1853
		2023	Rp 172,000,000,000	Rp 4,513,902,120,644	0.0381
47	LAND	2022	Rp 40,000,000,000	Rp 734,346,966,843	0.0545
		2023	Rp 32,000,000,000	Rp 739,023,696,638	0.0433
48	CITY	2022	Rp 21,000,000,000	Rp 933,973,335,744	0.0225
		2023	Rp 30,000,000,000	Rp 972,729,281,465	0.0308

N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
49	MPRO	2022	Rp 14,000,000,000	Rp 1,725,176,255,000	0.0081
		2023	Rp 4,030,000,000	Rp 1,710,197,826,000	0.0024
50	SATU	2022	Rp 18,000,000,000	Rp 237,976,128,033	0.0756
		2023	Rp 18,000,000,000	Rp 230,354,151,220	0.0781
51	URBN	2022	Rp 31,000,000,000	Rp 4,269,806,195,058	0.0073
		2023	Rp 25,000,000,000	Rp 4,135,250,142,217	0.0060
52	POLI	2022	Rp 236,000,000,000	Rp 3,245,188,408,916	0.0727
		2023	Rp 263,000,000,000	Rp 3,245,188,408,916	0.0810
53	POSA	2022	Rp 44,000,000,000	Rp 862,192,739,447	0.0510
		2023	Rp 42,000,000,000	Rp 782,764,021,283	0.0537
54	PAMG	2022	Rp 41,000,000,000	Rp 582,565,037,552	0.0704
		2023	Rp 39,000,000,000	Rp 582,636,888,840	0.0669
55	BAPI	2022	Rp 11,000,000,000	Rp 663,258,694,473	0.0166
		2023	Rp 1,790,000,000	Rp 672,664,749,162	0.0027
56	NZIA	2022	Rp 67,000,000,000	Rp 605,500,645,195	0.1107
		2023	Rp 40,000,000,000	Rp 608,022,418,033	0.0658
57	REAL	2022	Rp 4,230,000,000	Rp 352,269,524,066	0.0120
		2023	Rp 6,740,000,000	Rp 352,934,080,004	0.0191
58	INDO	2022	Rp 7,540,000,000	Rp 980,544,177,714	0.0077
		2023	Rp 9,800,000,000	Rp 1,004,282,254,206	0.0098
59	TRIN	2022	Rp 130,000,000,000	Rp 2,076,978,640,000	0.0626
		2023	Rp 68,000,000,000	Rp 2,212,539,866,000	0.0307

N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
60	DADA	2022	Rp 19,000,000,000	Rp 660,425,520,304	0.0288
		2023	Rp 23,000,000,000	Rp 647,574,400,138	0.0355
61	ASPI	2022	Rp 8,310,000,000	Rp 91,092,516,350	0.0912
		2023	Rp 7,120,000,000	Rp 95,557,369,707	0.0745
62	AMAN	2022	Rp 78,000,000,000	Rp 966,109,133,000	0.0807
		2023	Rp 115,000,000,000	Rp 1,085,440,454,000	0.1059
63	KBAG	2022	Rp 55,000,000,000	Rp 443,422,913,606	0.1240
		2023	Rp 38,000,000,000	Rp 424,846,170,502	0.0894
64	BBSS	2022	Rp 450,000,000	Rp 253,436,945,894	0.0018
		2023	Rp 320,000,000	Rp 251,691,605,707	0.0013
65	PURI	2022	Rp 24,000,000,000	Rp 316,737,170,421	0.0758
		2023	Rp 11,000,000,000	Rp 344,855,500,227	0.0319
66	HOMI	2022	Rp 52,000,000,000	Rp 265,322,673,542	0.1960
		2023	Rp 47,000,000,000	Rp 222,378,640,251	0.2114
67	ROCK	2022	Rp 69,000,000,000	Rp 1,036,286,843,364	0.0666
		2023	Rp 78,000,000,000	Rp 979,580,354,552	0.0796
68	ATAP	2022	Rp 26,000,000,000	Rp 115,428,413,973	0.2252
		2023	Rp 20,000,000,000	Rp 113,772,662,961	0.1758
69	ADCP	2022	Rp 422,000,000,000	Rp 6,321,024,480,878	0.0668
		2023	Rp 289,000,000,000	Rp 6,643,815,019,188	0.0435
70	TRUE	2022	Rp 151,000,000,000	Rp 804,466,848,921	0.1877
		2023	Rp 62,000,000,000	Rp 780,407,465,167	0.0794

N O	KODE PERUSAHAAN	TAHU N	<i>SALES</i>	<i>TOTAL ASSET</i>	SATA (D)
71	IPAC	2022	Rp 17,000,000,000	Rp 39,088,524,959	0.4349
		2023	Rp 18,000,000,000	Rp 44,556,390,017	0.4040
72	WINR	2022	Rp 35,000,000,000	Rp 419,280,591,650	0.0835
		2023	Rp 21,000,000,000	Rp 454,815,233,099	0.0462
73	BSBK	2022	Rp 56,000,000,000	Rp 2,521,415,902,502	0.0222
		2023	Rp 19,000,000,000	Rp 2,494,630,511,563	0.0076

Sumber: data sekunder diolah



Lampiran 07. Formulasi Data ke Model *Springate*

$$\text{S-Score} = 1,03A + 3,07B + 0,66C + 0,4D$$

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
1	ADCP	2022	- 0.0224	0.0166	0.0145	0.066 8	
		Hasil	- 0.0230	0.0510	0.0096	0.026 7	0.0643
		2023	0.1289	0.0176	0.0105	0.043 5	
		Hasil	0.1327	0.0542	0.0063	0.017 4	0.2106
2	AMAN	2022	0.3975	0.0403	0.0698	0.080 7	
		Hasil	0.4094	0.1238	0.0461	0.032 3	0.6116
		2023	0.3057	0.0622	0.1864	0.105 9	
		Hasil	0.3148	0.1910	0.1230	0.042 4	0.6713
3	APLN	2022	0.1933	0.0902	0.4884	0.258 1	
		Hasil	0.1991	0.2770	0.3224	0.103 3	0.9017
		2023	0.0908	0.0482	0.1737	0.138 2	
		Hasil	0.0935	0.1479	0.1146	0.055 3	0.4114
4	ASPI	2022	0.8940	- 0.0319	- 0.0438	0.091 2	
		Hasil	0.9208	- 0.0980	- 0.0289	0.036 5	0.8304
		2023	0.8771	- 0.0258	- 0.1022	0.074 5	
		Hasil	0.9034	- 0.0793	- 0.0675	0.029 8	0.7865
5	ASRI	2022	- 0.0037	0.0496	0.0266	0.000 1	
		Hasil	- 0.0038	0.1523	0.0176	0.000 0	0.1661
		2023	- 0.0352	0.0300	0.0610	0.000 1	
		Hasil	- 0.0363	0.0922	0.0403	0.000 0	0.0963

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
6	ATAP	2022	0.7049	0.0317	0.0640	0.225 2	
		Hasil	0.7261	0.0972	0.0422	0.090 1	0.9557
		2023	0.7167	0.0099	0.0586	0.175 8	
		Hasil	0.7382	0.0303	0.0387	0.070 3	0.8775
7	BAPA	2022	0.1216	- 0.0259	- 0.5107	0.019 6	
		Hasil	0.1252	- 0.0794	- 0.3371	0.007 8	- 0.2834
		2023	0.1090	- 0.0187	- 0.1607	0.056 0	
		Hasil	0.1123	- 0.0574	- 0.1061	0.022 4	- 0.0288
8	BAPI	2022	0.8688	0.0003	0.0069	0.016 6	
		Hasil	0.8948	0.0008	0.0046	0.006 6	0.9068
		2023	0.8677	- 0.0019	- 0.0099	0.002 7	
		Hasil	0.8937	- 0.0058	- 0.0065	0.001 1	0.8825
9	BBSS	2022	0.3427	- 0.0070	- 0.5416	0.001 8	
		Hasil	0.3529	- 0.0213	- 0.3575	0.000 7	- 0.0252
		2023	0.3404	- 0.0047	- 0.6706	0.001 3	
		Hasil	0.3507	- 0.0143	- 0.4426	0.000 5	- 0.1057
10	BCIP	2022	0.3217	0.0240	0.3174	0.098 4	
		Hasil	0.3314	0.0736	0.2095	0.039 4	0.6539
		2023	0.3246	0.0232	0.2722	0.090 0	
		Hasil	0.3343	0.0713	0.1796	0.036 0	0.6213
11	BEST	2022	0.3796	0.0078	0.3822	0.067 0	
		Hasil	0.3910	0.0239	0.2523	0.026 8	0.6939

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
		2023	0.3682	0.0089	0.4583	0.0692	
		Hasil	0.3793	0.0272	0.3025	0.0277	0.7366
12	BIKA	2022	0.0895	- 0.0612	- 0.0326	0.0265	
		Hasil	0.0921	- 0.1879	- 0.0215	0.0106	- 0.1066
		2023	0.1262	- 0.0151	- 0.0332	0.0381	
		Hasil	0.1300	- 0.0463	- 0.0219	0.0152	0.0770
13	BIPP	2022	0.1724	0.0119	0.0807	0.1451	
		Hasil	0.1775	0.0366	0.0533	0.0580	0.3254
		2023	0.1297	- 0.0022	0.0336	0.1110	
		Hasil	0.1336	- 0.0067	0.0222	0.0444	0.1935
14	BKDP	2022	- 0.0825	- 0.0435	- 0.1930	0.0357	
		Hasil	- 0.0850	- 0.1336	- 0.1274	0.0143	- 0.3317
		2023	- 0.1318	- 0.0450	- 0.1195	0.0343	
		Hasil	- 0.1357	- 0.1381	- 0.0789	0.0137	- 0.3391
15	BKSL	2022	0.1355	- 0.0099	- 0.0113	0.0245	
		Hasil	0.1395	- 0.0304	- 0.0074	0.0098	0.1114
		2023	0.0258	0.0160	0.0114	0.0190	
		Hasil	0.0266	0.0492	0.0075	0.0076	0.0910
16	BSBK	2022	0.0759	0.0017	0.0066	0.0222	
		Hasil	0.0781	0.0051	0.0044	0.0089	0.0965
		2023	0.0596	0.0160	0.1288	0.0076	
		Hasil	0.0613	0.0491	0.0850	0.0030	0.1985

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
17	BSDE	2022	0.2808	0.0409	0.0001	0.000 1	
		Hasil	0.2893	0.1257	0.0001	0.000 0	0.4151
		2023	0.2615	0.0340	0.0002	0.000 1	
		Hasil	0.2694	0.1043	0.0001	0.000 0	0.3738
18	CITY	2022	0.4208	- 0.0223	- 0.5189	0.022 5	
		Hasil	0.4335	- 0.0685	- 0.3425	0.009 0	0.0315
		2023	0.4026	0.0026	- 0.3070	0.030 8	
		Hasil	0.4147	0.0080	- 0.2026	0.012 3	0.2325
19	CSIS	2022	0.3752	0.0488	0.0776	0.107 9	
		Hasil	0.3864	0.1499	0.0512	0.043 2	0.6307
		2023	0.3910	0.0104	0.0181	0.056 5	
		Hasil	0.4027	0.0321	0.0120	0.022 6	0.4693
20	CTRA	2022	0.3038	0.0549	0.0002	0.000 2	
		Hasil	0.3129	0.1686	0.0001	0.000 1	0.4817
		2023	0.3371	0.0502	0.0001	0.000 1	
		Hasil	0.3473	0.1542	0.0001	0.000 1	0.5016
21	DADA	2022	0.0333	0.0025	0.0252	0.028 8	
		Hasil	0.0343	0.0076	0.0166	0.011 5	0.0700
		2023	- 0.1489	0.0028	0.0060	0.035 5	
		Hasil	- 0.1533	0.0087	0.0039	0.014 2	- 0.1265
22	DART	2022	- 0.1321	- 0.0627	- 0.3133	0.035 9	
		Hasil	- 0.1360	- 0.1926	- 0.2068	0.014 4	- 0.5210

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
		2023	- 0.1107	- 0.0494	- 0.3060	0.047 8	
		Hasil	- 0.1141	- 0.1517	- 0.2019	0.019 1	- 0.4485
		2022	0.0164	0.0158	- 0.0087	0.000 1	
		Hasil	0.0169	0.0487	- 0.0058	0.000 0	0.0598
23	DILD	2023	0.0399	0.0585	0.1763	0.000 2	
		Hasil	0.0411	0.1795	0.1163	0.000 1	0.3370
		2022	0.4543	0.1870	0.9966	0.000 2	
		Hasil	0.4679	0.5742	0.6578	0.000 1	1.7000
24	DMAS	2023	0.5379	0.1850	0.8699	0.146 5	
		Hasil	0.5541	0.5680	0.5741	0.058 6	1.7548
		2022	0.3086	0.0544	0.1496	0.000 1	
		Hasil	0.3179	0.1671	0.0988	0.000 1	0.5838
25	DUTI	2023	0.3175	0.0851	0.0004	0.000 2	
		Hasil	0.3271	0.2612	0.0003	0.000 1	0.5886
		2022	0.0555	- 0.0792	- 0.0151	0.074 4	
		Hasil	0.0572	- 0.2431	- 0.0100	0.029 8	- 0.1661
26	ELTY	2023	0.0496	- 0.1293	- 0.0205	0.112 0	
		Hasil	0.0511	- 0.3970	- 0.0135	0.044 8	- 0.3146
		2022	0.1088	- 0.0183	- 0.0466	0.023 8	
		Hasil	0.1121	- 0.0561	- 0.0307	0.009 5	0.0348
27	EMDE	2023	0.1087	- 0.0787	- 0.0379	0.027 8	
		Hasil	0.1119	- 0.2416	- 0.0250	0.011 1	- 0.1435

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
28	FMII	2022	0.1675	0.0247	0.1756	0.189 6	
		Hasil	0.1726	0.0759	0.1159	0.075 9	0.4403
		2023	0.1215	0.0236	0.1896	0.043 5	
		Hasil	0.1251	0.0723	0.1252	0.017 4	0.3400
29	GMTD	2022	0.1127	0.0081	0.0260	0.123 2	
		Hasil	0.1161	0.0248	0.0172	0.049 3	0.2074
		2023	0.2210	0.1075	0.2800	0.240 9	
		Hasil	0.2277	0.3299	0.1848	0.096 4	0.8388
30	GPRA	2022	0.5254	0.0434	0.1400	0.156 1	
		Hasil	0.5412	0.1334	0.0924	0.062 4	0.8294
		2023	0.5665	0.0502	0.1730	0.163 2	
		Hasil	0.5835	0.1542	0.1142	0.065 3	0.9171
31	HOMI	2022	0.0634	0.0335	0.0581	0.196 0	
		Hasil	0.0653	0.1028	0.0384	0.078 4	0.2848
		2023	0.1341	0.0265	0.0839	0.211 4	
		Hasil	0.1381	0.0813	0.0554	0.084 5	0.3593
32	INDO	2022	0.6476	0.0334	13.032 9	0.007 7	
		Hasil	0.6670	0.1025	8.6017	0.003 1	9.3743
		2023	0.5270	0.0131	3.2662	0.009 8	
		Hasil	0.5428	0.0401	2.1557	0.003 9	2.7426
33	INPP	2022	0.1543	0.0065	- 0.0124	0.059 0	
		Hasil	0.1590	0.0199	- 0.0082	0.023 6	0.1943

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
		2023	0.1031	0.0180	0.1272	0.0889	
		Hasil	0.1062	0.0553	0.0840	0.0356	0.2810
34	IPAC	2022	0.7437	0.1568	0.9886	0.4349	
		Hasil	0.7660	0.4813	0.6525	0.1740	2.0737
		2023	0.6960	0.0886	0.2085	0.4040	
		Hasil	0.7169	0.2721	0.1376	0.1616	1.2882
35	JRPT	2022	0.0025	0.0729	0.1906	0.0009	
		Hasil	0.0025	0.2237	0.1258	0.0004	0.3524
		2023	- 0.0351	0.0788	0.1986	0.0001	
		Hasil	- 0.0361	0.2420	0.1311	0.0001	0.3371
36	KBAG	2022	0.5209	0.0211	0.3529	0.124	
		Hasil	0.5365	0.0649	0.2329	0.0496	0.8840
		2023	0.5266	- 0.0221	- 0.0675	0.0894	
		Hasil	0.5424	- 0.0678	- 0.0445	0.0358	0.4658
37	KIJA	2022	0.5410	0.0037	- 0.0473	0.0004	
		Hasil	0.5572	0.0114	- 0.0312	0.0002	0.5376
		2023	0.5725	0.0438	0.1658	0.0002	
		Hasil	0.5897	0.1345	0.1094	0.0001	0.8337
38	LAND	2022	- 0.0118	- 0.0095	- 0.0204	0.0545	
		Hasil	- 0.0122	- 0.0290	- 0.0135	0.0218	- 0.0329
		2023	- 0.0392	- 0.0151	- 0.0158	0.0433	
		Hasil	- 0.0404	- 0.0464	- 0.0104	0.0173	- 0.0799

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
39	LPCK	2022	0.4773	0.0389	0.1485	0.106 1	
		Hasil	0.4916	0.1193	0.0980	0.042 4	0.7514
		2023	0.5152	0.0175	0.0783	0.082 7	
		Hasil	0.5307	0.0536	0.0517	0.033 1	0.6690
40	LPKR	2022	0.3974	- 0.0353	- 0.0001	0.000 2	
		Hasil	0.4093	- 0.1083	- 0.0001	0.000 1	0.3010
		2023	0.4013	0.0284	0.0002	0.000 3	
		Hasil	0.4133	0.0872	0.0001	0.000 1	0.5008
41	LPLI	2022	0.7158	0.0388	2.2448	0.016 9	
		Hasil	0.7373	0.1192	1.4816	0.006 8	2.3448
		2023	0.6650	0.2004	4.3589	0.009 5	
		Hasil	0.6850	0.6152	2.8769	0.003 8	4.1809
42	MDLN	2022	- 0.0443	0.0040	0.0828	0.045 5	
		Hasil	- 0.0456	0.0123	0.0547	0.018 2	0.0395
		2023	- 0.0288	- 0.0056	- 0.0118	0.057 2	
		Hasil	- 0.0297	- 0.0171	- 0.0078	0.022 9	- 0.0317
43	MKPI	2022	0.0239	0.1048	0.5179	0.000 2	
		Hasil	0.0246	0.3218	0.3418	0.000 1	0.6883
		2023	0.0698	0.1243	0.6716	0.000 2	
		Hasil	0.0719	0.3815	0.4432	0.000 1	0.8968
44	MMLP	2022	0.1789	0.0255	0.2593	0.021 6	
		Hasil	0.1843	0.0782	0.1711	0.008 6	0.4422

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
		2023	0.0063	0.0170	0.1255	0.0389	
		Hasil	0.0065	0.0522	0.0828	0.0156	0.1571
45	OMRE	2022	- 0.0974	- 0.0590	- 0.2647	0.0160	
		Hasil	- 0.1004	- 0.1812	- 0.1747	0.0064	- 0.4499
		2023	- 0.0528	- 0.0405	- 0.3322	0.0130	
		Hasil	- 0.0544	- 0.1244	- 0.2192	0.0052	- 0.3928
46	MPRO	2022	- 0.2075	- 0.0167	- 0.0578	0.0081	
		Hasil	- 0.2137	- 0.0514	- 0.0381	0.0032	- 0.3000
		2023	- 0.2402	- 0.0228	- 0.0663	0.0024	
		Hasil	- 0.2474	- 0.0699	- 0.0437	0.0009	- 0.3601
47	MTLA	2022	0.3517	0.0708	0.2282	0.1477	
		Hasil	0.3622	0.2172	0.1506	0.0591	0.7891
		2023	0.3401	0.0785	0.2717	0.0002	
		Hasil	0.3503	0.2408	0.1793	0.0001	0.7705
48	MTSM	2022	0.3930	- 0.0878	- 0.3512	0.2586	
		Hasil	0.4047	- 0.2696	- 0.2318	0.1034	0.0067
		2023	0.3299	- 0.1021	- 0.2043	0.3441	
		Hasil	0.3398	- 0.3134	- 0.1348	0.1376	0.0292
49	NIRO	2022	0.0569	- 0.0211	- 0.1124	0.0509	
		Hasil	0.0586	- 0.0648	- 0.0742	0.0204	- 0.0600
		2023	0.0725	- 0.0144	- 0.0533	0.0622	
		Hasil	0.0747	- 0.0443	- 0.0352	0.0249	0.0201

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
50	NZIA	2022	0.3130	0.0043	0.0986	0.1107	
		Hasil	0.3224	0.0132	0.0651	0.0443	0.4449
		2023	0.3386	- 0.0136	- 0.1865	0.0658	
		Hasil	0.3487	- 0.0417	- 0.1231	0.0263	0.2102
51	PAMG	2022	- 0.0056	- 0.0054	- 0.0895	0.0704	
		Hasil	- 0.0058	- 0.0164	- 0.0591	0.0282	- 0.0532
		2023	- 0.0106	0.0008	- 0.0600	0.0669	
		Hasil	- 0.0109	0.0025	- 0.0396	0.0268	- 0.0213
52	PLIN	2022	0.0569	0.0468	- 0.4925	0.0632	
		Hasil	0.0586	0.1438	- 0.3250	0.0253	- 0.0973
		2023	0.0318	0.0528	0.7502	0.0774	
		Hasil	0.0328	0.1621	0.4951	0.0309	0.7210
53	POLI	2022	0.0375	0.0505	0.8814	0.0727	
		Hasil	0.0387	0.1550	0.5817	0.0291	0.8045
		2023	0.1147	0.0296	0.2517	0.0810	
		Hasil	0.1182	0.0908	0.1661	0.0324	0.4076
54	POLL	2022	- 0.0800	0.0988	0.2215	0.1853	
		Hasil	- 0.0824	0.3034	0.1462	0.0741	0.4413
		2023	0.0301	0.0044	0.0030	0.0381	
		Hasil	0.0310	0.0134	0.0020	0.0152	0.0615
55	POSA	2022	- 0.9264	- 0.1405	- 0.0681	0.0510	
		Hasil	- 0.9542	- 0.4314	- 0.0449	0.0204	- 1.4102

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
		2023	- 1.2417	- 0.1869	- 0.0722	0.053 7	
		Hasil	- 1.2790	- 0.5739	- 0.0476	0.021 5	- 1.8791
		2022	0.2158	0.0031	0.0008	0.000 1	
		Hasil	0.2222	0.0094	0.0005	0.000 0	0.2322
56	PPRO	2023	0.0061	- 0.0625	- 0.0084	0.018 8	
		Hasil	0.0063	- 0.1920	- 0.0056	0.007 5	- 0.1837
		2022	0.4937	0.4455	- 0.1209	0.056 8	
		Hasil	0.5085	1.3676	- 0.0798	0.022 7	1.8190
57	PUDP	2023	0.4419	0.0002	- 0.4171	0.048 8	
		Hasil	0.4552	0.0008	- 0.2753	0.019 5	0.2002
		2022	0.4158	0.0023	0.0048	0.075 8	
		Hasil	0.4282	0.0070	0.0032	0.030 3	0.4687
58	PURI	2023	0.3281	0.0034	- 0.0342	0.031 9	
		Hasil	0.3379	0.0103	- 0.0226	0.012 8	0.3384
		2022	0.3144	0.0601	0.5252	0.146 9	
		Hasil	0.3238	0.1846	0.3466	0.058 8	0.9137
59	PWON	2023	0.3217	0.0734	0.6765	0.139 7	
		Hasil	0.3314	0.2254	0.4465	0.055 9	1.0591
		2022	0.0588	- 0.0506	- 0.7669	0.087 8	
		Hasil	0.0605	- 0.1554	- 0.5061	0.035 1	- 0.5659
60	RBMS	2023	0.1280	- 0.0264	- 0.1343	0.181 2	
		Hasil	0.1318	- 0.0809	- 0.0886	0.072 5	0.0347

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
61	RDTX	2022	0.1279	0.0803	0.8745	0.110 7	
		Hasil	0.1317	0.2466	0.5772	0.044 3	0.9998
		2023	0.1218	0.0883	0.5592	0.116 3	
		Hasil	0.1255	0.2711	0.3691	0.046 5	0.8121
62	REAL	2022	0.5095	0.0011	0.6173	0.012 0	
		Hasil	0.5248	0.0034	0.4075	0.004 8	0.9405
		2023	0.4932	0.0011	0.2620	0.019 1	
		Hasil	0.5080	0.0035	0.1729	0.007 6	0.6920
63	RISE	2022	0.4309	0.0165	0.1990	0.079 3	
		Hasil	0.4439	0.0507	0.1313	0.031 7	0.6575
		2023	0.2762	0.0068	0.0490	0.064 2	
		Hasil	0.2845	0.0207	0.0323	0.025 7	0.3632
64	ROCK	2022	0.0219	0.0148	0.1468	0.066 6	
		Hasil	0.0226	0.0455	0.0969	0.026 6	0.1916
		2023	- 0.0134	0.0229	0.3666	0.079 6	
		Hasil	- 0.0138	0.0704	0.2419	0.031 9	0.3304
65	RODA	2022	0.2936	- 0.0051	- 0.0368	0.046 5	
		Hasil	0.3024	- 0.0157	- 0.0243	0.018 6	0.2811
		2023	0.3410	- 0.0080	- 0.1441	0.023 8	
		Hasil	0.3512	- 0.0246	- 0.0951	0.009 5	0.2410
66	SATU	2022	0.2739	- 0.0339	- 0.0471	0.075 6	
		Hasil	0.2821	- 0.1042	- 0.0311	0.030 3	0.1771

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
		2023	0.2193	- 0.0165	- 0.0205	0.078 1	
		Hasil	0.2259	- 0.0506	- 0.0136	0.031 3	0.1930
		2022	0.2575	0.0530	0.5958	0.128 2	
		Hasil	0.2652	0.1627	0.3932	0.051 3	0.8725
67	SMDM	2023	0.2701	0.0279	0.2772	0.097 0	
		Hasil	0.2782	0.0858	0.1830	0.038 8	0.5857
		2022	0.1684	0.0358	0.0634	0.000 1	
		Hasil	0.1735	0.1099	0.0418	0.000 1	0.3253
68	SMRA	2023	0.1212	0.0432	0.0001	0.000 2	
		Hasil	0.1248	0.1325	0.0001	0.000 1	0.2574
		2022	0.0089	- 0.0028	- 0.0792	0.001 9	
		Hasil	0.0092	- 0.0085	- 0.0523	0.000 8	- 0.0509
69	TARA	2023	0.0061	- 0.0024	- 0.0757	0.002 0	
		Hasil	0.0063	- 0.0072	- 0.0500	0.000 8	- 0.0501
70	TRIN	2022	0.0206	0.0168	0.0015	0.062 6	
		Hasil	0.0212	0.0516	0.0010	0.025 0	0.0988
		2023	0.1172	- 0.0653	- 0.0585	0.030 7	
		Hasil	0.1207	- 0.2005	- 0.0386	0.012 3	- 0.1060
71	URBN	2022	0.0557	0.0061	0.0111	0.007 3	
		Hasil	0.0573	0.0187	0.0074	0.002 9	0.0863
		2023	0.0610	0.0083	- 0.0288	0.006 0	
		Hasil	0.0629	0.0254	- 0.0190	0.002 4	0.0717

N O	KODE PERUSAHAAN	TAHU N	(A)	(B)	(C)	(D)	S- Score
			1.03	3.07	0.66	0.4	
72	WINR	2022	0.4469	0.0138	0.0960	0.083 5	
		Hasil	0.4603	0.0423	0.0634	0.033 4	0.5993
		2023	0.3630	0.0699	0.3273	0.046 2	
		Hasil	0.3739	0.2147	0.2160	0.018 5	0.8230
73	TRUE	2022	0.4421	- 0.0214	- 0.0134	0.187 7	
		Hasil	0.4554	- 0.0658	- 0.0088	0.075 1	0.4558
		2023	0.4125	- 0.0249	- 0.0590	0.079 4	
		Hasil	0.4249	- 0.0765	- 0.0389	0.031 8	0.3412

Sumber: data sekunder diolah



Lampiran 08. Rekapitulasi Nilai S-Score

1. Perhitungan S-Score Tahun 2022

No	Kode Perusahaan	S-Score	Kriteria	Kategori
1	ADCP	0.064	$S < 0,862$	<i>Financial distress</i>
2	AMAN	0.612	$S < 0,862$	<i>Financial distress</i>
3	APLN	0.902	$0,862 < S < 1,062$	<i>Gray zone</i>
4	ASPI	0.830	$S < 0,862$	<i>Financial distress</i>
5	ASRI	0.166	$S < 0,862$	<i>Financial distress</i>
6	ATAP	0.956	$0,862 < S < 1,062$	<i>Gray zone</i>
7	BAPA	-0.283	$S < 0,862$	<i>Financial distress</i>
8	BAPI	0.907	$0,862 < S < 1,062$	<i>Gray zone</i>
9	BBSS	-0.025	$S < 0,862$	<i>Financial distress</i>
10	BCIP	0.654	$S < 0,862$	<i>Financial distress</i>
11	BEST	0.694	$S < 0,862$	<i>Financial distress</i>
12	BIKA	-0.107	$S < 0,862$	<i>Financial distress</i>
13	BIPP	0.325	$S < 0,862$	<i>Financial distress</i>
14	BKDP	-0.332	$S < 0,862$	<i>Financial distress</i>
15	BKSL	0.111	$S < 0,862$	<i>Financial distress</i>
16	BSBK	0.097	$S < 0,862$	<i>Financial distress</i>
17	BSDE	0.415	$S < 0,862$	<i>Financial distress</i>
18	CITY	0.032	$S < 0,862$	<i>Financial distress</i>
19	CSIS	0.631	$S < 0,862$	<i>Financial distress</i>
20	CTRA	0.482	$S < 0,862$	<i>Financial distress</i>
21	DADA	0.070	$S < 0,862$	<i>Financial distress</i>
22	DART	-0.521	$S < 0,862$	<i>Financial distress</i>
23	DILD	0.060	$S < 0,862$	<i>Financial distress</i>
24	DMAS	1.700	$S > 1,062$	<i>Non financial distress</i>
25	DUTI	0.584	$S < 0,862$	<i>Financial distress</i>
26	ELTY	-0.166	$S < 0,862$	<i>Financial distress</i>
27	EMDE	0.035	$S < 0,862$	<i>Financial distress</i>
28	FMII	0.440	$S < 0,862$	<i>Financial distress</i>
29	GMTD	0.207	$S < 0,862$	<i>Financial distress</i>
30	GPRA	0.829	$S < 0,862$	<i>Financial distress</i>
31	HOMI	0.285	$S < 0,862$	<i>Financial distress</i>
32	INDO	9.374	$S > 1,062$	<i>Non financial distress</i>
33	INPP	0.194	$S < 0,862$	<i>Financial distress</i>
34	IPAC	2.074	$S > 1,062$	<i>Non financial distress</i>
35	JRPT	0.352	$S < 0,862$	<i>Financial distress</i>
36	KBAG	0.884	$0,862 < S < 1,062$	<i>Gray zone</i>

No	Kode Perusahaan	S-Score	Kriteria	Kategori
37	KIJA	0.538	$S < 0,862$	<i>Financial distress</i>
38	LAND	-0.033	$S < 0,862$	<i>Financial distress</i>
39	LPCK	0.751	$S < 0,862$	<i>Financial distress</i>
40	LPKR	0.301	$S < 0,862$	<i>Financial distress</i>
41	LPLI	2.345	$S > 1,062$	<i>Non financial distress</i>
42	MDLN	0.039	$S < 0,862$	<i>Financial distress</i>
43	MKPI	0.688	$S < 0,862$	<i>Financial distress</i>
44	MMLP	0.442	$S < 0,862$	<i>Financial distress</i>
45	MPRO	-0.450	$S < 0,862$	<i>Financial distress</i>
46	MTLA	-0.300	$S < 0,862$	<i>Financial distress</i>
47	MTSM	0.789	$S < 0,862$	<i>Financial distress</i>
48	NIRO	0.007	$S < 0,862$	<i>Financial distress</i>
49	NZIA	-0.060	$S < 0,862$	<i>Financial distress</i>
50	OMRE	0.445	$S < 0,862$	<i>Financial distress</i>
51	PAMG	-0.053	$S < 0,862$	<i>Financial distress</i>
52	PLIN	-0.097	$S < 0,862$	<i>Financial distress</i>
53	POLI	0.805	$S < 0,862$	<i>Financial distress</i>
54	POLL	0.441	$S < 0,862$	<i>Financial distress</i>
55	POSA	-1.410	$S < 0,862$	<i>Financial distress</i>
56	PPRO	0.232	$S < 0,862$	<i>Financial distress</i>
57	PUDP	1.819	$S > 1,062$	<i>Non financial distress</i>
58	PURI	0.469	$S < 0,862$	<i>Financial distress</i>
59	PWON	0.914	$0,862 < S < 1,062$	<i>Gray zone</i>
60	RBMS	-0.566	$S < 0,862$	<i>Financial distress</i>
61	RDTX	1.000	$0,862 < S < 1,062$	<i>Gray zone</i>
62	REAL	0.940	$0,862 < S < 1,062$	<i>Gray zone</i>
63	RISE	0.658	$S < 0,862$	<i>Financial distress</i>
64	ROCK	0.192	$S < 0,862$	<i>Financial distress</i>
65	RODA	0.281	$S < 0,862$	<i>Financial distress</i>
66	SATU	0.177	$S < 0,862$	<i>Financial distress</i>
67	SMDM	0.872	$0,862 < S < 1,062$	<i>Gray zone</i>
68	SMRA	0.325	$S < 0,862$	<i>Financial distress</i>
69	TARA	-0.051	$S < 0,862$	<i>Financial distress</i>
70	TRIN	0.099	$S < 0,862$	<i>Financial distress</i>
71	URBN	0.086	$S < 0,862$	<i>Financial distress</i>
72	WINR	0.599	$S < 0,862$	<i>Financial distress</i>
73	TRUE	0.456	$S < 0,862$	<i>Financial distress</i>

Sumber: data sekunder diolah

2. Perhitungan S-Score Tahun 2023

No	Kode Perusahaan	S-Score	Kriteria	Kategori
1	ADCP	0.211	$S < 0,862$	<i>Financial distress</i>
2	AMAN	0.671	$S < 0,862$	<i>Financial distress</i>
3	APLN	0.411	$S < 0,862$	<i>Financial distress</i>
4	ASPI	0.786	$S < 0,862$	<i>Financial distress</i>
5	ASRI	0.096	$S < 0,862$	<i>Financial distress</i>
6	ATAP	0.878	$0,862 < S < 1,062$	<i>Gray zone</i>
7	BAPA	-0.029	$S < 0,862$	<i>Financial distress</i>
8	BAPI	0.882	$0,862 < S < 1,062$	<i>Gray zone</i>
9	BBSS	-0.106	$S < 0,862$	<i>Financial distress</i>
10	BCIP	0.621	$S < 0,862$	<i>Financial distress</i>
11	BEST	0.737	$S < 0,862$	<i>Financial distress</i>
12	BIKA	0.077	$S < 0,862$	<i>Financial distress</i>
13	BIPP	0.193	$S < 0,862$	<i>Financial distress</i>
14	BKDP	-0.339	$S < 0,862$	<i>Financial distress</i>
15	BKSL	0.091	$S < 0,862$	<i>Financial distress</i>
16	BSBK	0.199	$S < 0,862$	<i>Financial distress</i>
17	BSDE	0.374	$S < 0,862$	<i>Financial distress</i>
18	CITY	0.232	$S < 0,862$	<i>Financial distress</i>
19	CSIS	0.469	$S < 0,862$	<i>Financial distress</i>
20	CTRA	0.502	$S < 0,862$	<i>Financial distress</i>
21	DADA	-0.126	$S < 0,862$	<i>Financial distress</i>
22	DART	-0.449	$S < 0,862$	<i>Financial distress</i>
23	DILD	0.337	$S < 0,862$	<i>Financial distress</i>
24	DMAS	1.755	$S > 1,062$	<i>Non financial distress</i>
25	DUTI	0.589	$S < 0,862$	<i>Financial distress</i>
26	ELTY	-0.315	$S < 0,862$	<i>Financial distress</i>
27	EMDE	-0.144	$S < 0,862$	<i>Financial distress</i>
28	FMII	0.340	$S < 0,862$	<i>Financial distress</i>
29	GMTD	0.839	$S < 0,862$	<i>Financial distress</i>
30	GPRA	0.917	$0,862 < S < 1,062$	<i>Gray zone</i>
31	HOMI	0.359	$S < 0,862$	<i>Financial distress</i>
32	INDO	2.743	$S > 1,062$	<i>Non financial distress</i>
33	INPP	0.281	$S < 0,862$	<i>Financial distress</i>
34	IPAC	1.288	$S > 1,062$	<i>Non financial distress</i>
35	JRPT	0.337	$S < 0,862$	<i>Financial distress</i>
36	KBAG	0.834	$S < 0,862$	<i>Financial distress</i>

No	Kode Perusahaan	S-Score	Kriteria	Kategori
37	KIJA	-0.080	$S < 0,862$	<i>Financial distress</i>
38	LAND	0.669	$S < 0,862$	<i>Financial distress</i>
39	LPCK	0.501	$S < 0,862$	<i>Financial distress</i>
40	LPKR	4.181	$S > 1,062$	<i>Non financial distress</i>
41	LPLI	-0.032	$S < 0,862$	<i>Financial distress</i>
42	MDLN	0.897	$0,862 < S < 1,062$	<i>Gray zone</i>
43	MKPI	0.157	$S < 0,862$	<i>Financial distress</i>
44	MMLP	-0.393	$S < 0,862$	<i>Financial distress</i>
45	MPRO	-0.360	$S < 0,862$	<i>Financial distress</i>
46	MTLA	0.771	$S < 0,862$	<i>Financial distress</i>
47	MTSM	0.029	$S < 0,862$	<i>Financial distress</i>
48	NIRO	0.020	$S < 0,862$	<i>Financial distress</i>
49	NZIA	0.210	$S < 0,862$	<i>Financial distress</i>
50	OMRE	-0.021	$S < 0,862$	<i>Financial distress</i>
51	PAMG	0.721	$S < 0,862$	<i>Financial distress</i>
52	PLIN	0.408	$S < 0,862$	<i>Financial distress</i>
53	POLI	0.062	$S < 0,862$	<i>Financial distress</i>
54	POLL	-1.879	$S < 0,862$	<i>Financial distress</i>
55	POSA	-0.184	$S < 0,862$	<i>Financial distress</i>
56	PPRO	0.200	$S < 0,862$	<i>Financial distress</i>
57	PUDP	0.338	$S < 0,862$	<i>Financial distress</i>
58	PURI	1.059	$0,862 < S < 1,062$	<i>Gray zone</i>
59	PWON	0.035	$S < 0,862$	<i>Financial distress</i>
60	RBMS	0.812	$S < 0,862$	<i>Financial distress</i>
61	RDTX	0.692	$S < 0,862$	<i>Financial distress</i>
62	REAL	0.363	$S < 0,862$	<i>Financial distress</i>
63	RISE	0.330	$S < 0,862$	<i>Financial distress</i>
64	ROCK	0.241	$S < 0,862$	<i>Financial distress</i>
65	RODA	0.193	$S < 0,862$	<i>Financial distress</i>
66	SATU	0.586	$S < 0,862$	<i>Financial distress</i>
67	SMDM	0.257	$S < 0,862$	<i>Financial distress</i>
68	SMRA	-0.050	$S < 0,862$	<i>Financial distress</i>
69	TARA	-0.106	$S < 0,862$	<i>Financial distress</i>
70	TRIN	0.072	$S < 0,862$	<i>Financial distress</i>
71	URBN	0.823	$S < 0,862$	<i>Financial distress</i>
72	WINR	0.341	$S < 0,862$	<i>Financial distress</i>
73	TRUE	0.341	$S < 0,862$	<i>Financial distress</i>

Sumber: data sekunder diolah

Lampiran 09. Hasil Analisis Data Berdasarkan Model *Springate*

No	Kode Perusahaan	Tahun	
		2022	2023
1	ADCP	<i>Financial distress</i>	<i>Financial distress</i>
2	AMAN	<i>Financial distress</i>	<i>Financial distress</i>
3	APLN	<i>Gray zone</i>	<i>Financial distress</i>
4	ASPI	<i>Financial distress</i>	<i>Financial distress</i>
5	ASRI	<i>Financial distress</i>	<i>Financial distress</i>
6	ATAP	<i>Gray zone</i>	<i>Gray zone</i>
7	BAPA	<i>Financial distress</i>	<i>Financial distress</i>
8	BAPI	<i>Gray zone</i>	<i>Gray zone</i>
9	BBSS	<i>Financial distress</i>	<i>Financial distress</i>
10	BCIP	<i>Financial distress</i>	<i>Financial distress</i>
11	BEST	<i>Financial distress</i>	<i>Financial distress</i>
12	BIKA	<i>Financial distress</i>	<i>Financial distress</i>
13	BIPP	<i>Financial distress</i>	<i>Financial distress</i>
14	BKDP	<i>Financial distress</i>	<i>Financial distress</i>
15	BKSL	<i>Financial distress</i>	<i>Financial distress</i>
16	BSBK	<i>Financial distress</i>	<i>Financial distress</i>
17	BSDE	<i>Financial distress</i>	<i>Financial distress</i>
18	CITY	<i>Financial distress</i>	<i>Financial distress</i>
19	CSIS	<i>Financial distress</i>	<i>Financial distress</i>
20	CTRA	<i>Financial distress</i>	<i>Financial distress</i>
21	DADA	<i>Financial distress</i>	<i>Financial distress</i>
22	DART	<i>Financial distress</i>	<i>Financial distress</i>
23	DILD	<i>Financial distress</i>	<i>Financial distress</i>
24	DMAS	<i>Non financial distress</i>	<i>Non financial distress</i>
25	DUTI	<i>Financial distress</i>	<i>Financial distress</i>
26	ELTY	<i>Financial distress</i>	<i>Financial distress</i>
27	EMDE	<i>Financial distress</i>	<i>Financial distress</i>
28	FMII	<i>Financial distress</i>	<i>Financial distress</i>
29	GMTD	<i>Financial distress</i>	<i>Financial distress</i>
30	GPRA	<i>Financial distress</i>	<i>Gray zone</i>
31	HOMI	<i>Financial distress</i>	<i>Financial distress</i>
32	INDO	<i>Non financial distress</i>	<i>Non financial distress</i>
33	INPP	<i>Financial distress</i>	<i>Financial distress</i>
34	IPAC	<i>Non financial distress</i>	<i>Non financial distress</i>
35	JRPT	<i>Financial distress</i>	<i>Financial distress</i>
36	KBAG	<i>Gray zone</i>	<i>Financial distress</i>
37	KIJA	<i>Financial distress</i>	<i>Financial distress</i>
38	LAND	<i>Financial distress</i>	<i>Financial distress</i>

No	Kode Perusahaan	Tahun	
		2022	2023
39	LPCK	<i>Financial distress</i>	<i>Financial distress</i>
40	LPKR	<i>Financial distress</i>	<i>Non financial distress</i>
41	LPLI	<i>Non financial distress</i>	<i>Financial distress</i>
42	MDLN	<i>Financial distress</i>	<i>Gray zone</i>
43	MKPI	<i>Financial distress</i>	<i>Financial distress</i>
44	MMLP	<i>Financial distress</i>	<i>Financial distress</i>
45	MPRO	<i>Financial distress</i>	<i>Financial distress</i>
46	MTLA	<i>Financial distress</i>	<i>Financial distress</i>
47	MTSM	<i>Financial distress</i>	<i>Financial distress</i>
48	NIRO	<i>Financial distress</i>	<i>Financial distress</i>
49	NZIA	<i>Financial distress</i>	<i>Financial distress</i>
50	OMRE	<i>Financial distress</i>	<i>Financial distress</i>
51	PAMG	<i>Financial distress</i>	<i>Financial distress</i>
52	PLIN	<i>Financial distress</i>	<i>Financial distress</i>
53	POLI	<i>Financial distress</i>	<i>Financial distress</i>
54	POLL	<i>Financial distress</i>	<i>Financial distress</i>
55	POSA	<i>Financial distress</i>	<i>Financial distress</i>
56	PPRO	<i>Financial distress</i>	<i>Financial distress</i>
57	PUDP	<i>Non financial distress</i>	<i>Financial distress</i>
58	PURI	<i>Financial distress</i>	<i>Gray zone</i>
59	PWON	<i>Gray zone</i>	<i>Financial distress</i>
60	RBMS	<i>Financial distress</i>	<i>Financial distress</i>
61	RDTX	<i>Gray zone</i>	<i>Financial distress</i>
62	REAL	<i>Gray zone</i>	<i>Financial distress</i>
63	RISE	<i>Financial distress</i>	<i>Financial distress</i>
64	ROCK	<i>Financial distress</i>	<i>Financial distress</i>
65	RODA	<i>Financial distress</i>	<i>Financial distress</i>
66	SATU	<i>Financial distress</i>	<i>Financial distress</i>
67	SMDM	<i>Gray zone</i>	<i>Financial distress</i>
68	SMRA	<i>Financial distress</i>	<i>Financial distress</i>
69	TARA	<i>Financial distress</i>	<i>Financial distress</i>
70	TRIN	<i>Financial distress</i>	<i>Financial distress</i>
71	URBN	<i>Financial distress</i>	<i>Financial distress</i>
72	WINR	<i>Financial distress</i>	<i>Financial distress</i>
73	TRUE	<i>Financial distress</i>	<i>Financial distress</i>

Sumber: data sekunder diolah

RIWAYAT HIDUP



Penulis bernama Diana Pujasari, lahir pada tanggal 29 April 2003 di Kota Negara, Bali. Penulis merupakan anak keempat dari pasangan (alm.) Drs. I Nengah Darmawan dan (almh.) Endah Sri Utami. Penulis adalah warga negara Indonesia yang memeluk agama Hindu. Alamat penulis berada di Jalan Bima No. 46, Dusun Baluk II, Desa Baluk, Kecamatan Negara, Kabupaten Jembrana, Bali. Penulis memulai pendidikan formal di TK Negeri Negara dan lulus pada tahun 2009. Selanjutnya, penulis melanjutkan pendidikan dasar di SD Negeri 2 Baluk dan lulus pada tahun 2015. Pendidikan menengah pertama ditempuh di SMP Negeri 4 Negara dan diselesaikan pada tahun 2018. Kemudian, penulis melanjutkan pendidikan menengah atas di SMA Negeri 2 Negara dengan mengambil jurusan Matematika dan Ilmu Pengetahuan Alam (MIPA), dan berhasil lulus pada tahun 2021. Setelah menyelesaikan pendidikan menengah atas, penulis melanjutkan studi di Universitas Pendidikan Ganesha dengan mengambil jurusan Manajemen pada tahun 2021. Dengan semangat belajar yang tinggi dan dedikasi penuh, penulis berhasil menyelesaikan tugas akhir skripsi pada tahun 2025 dengan judul “Analisis *Financial Distress* pada Perusahaan Sektor *Property* dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia Periode 2022–2023.”