

LAMPIRAN

Lampiran 01. Data Perolehan Laba

Nama Perusahaan	Perolehan Laba		
	Tahun 2022	Tahun 2023	Tahun 2024
BIRD	364.027.000.000	463.068.000.000	592.699.000.000
BPTR	18.111.128.222	27.186.116.723	40.614.834.795
CMPP	-1.646.936.950.638	-1.080.715.703.453	-1.526.510.534.963
GIAA	3.736.670.304	251.996.580	-69.776.329
HELI	-86.113.836.298	663.731.135	7.108.872.672
LRNA	-21.311.924.827	-777.202.431	-16.700.418.944
SAFE	10.251.704.822	19.668.379.870	27.302.926.395
TAXI	-15.487.185.000	-4.260.122.000	-894.809.000
WEHA	19.938.518.188	31.737.626.741	28.268.080.645
AKSI	46.968.832.530	11.769.675.458	-19.320.481.509
BLTA	9.038.164	15.432.865	3.562.585
ELPI	103.902.000.000	161.190.000.000	263.982.000.000
GTRA	15.361.139.367	33.126.252.810	38.237.226.821
JAYA	4.337.338.556	10.232.158.819	6.152.523.017
KJEN	14.593.506	17.924.289	115.254.448
KLAS	34.569.218.654	25.500.693.160	24.123.286.694
LAJU	12.223.822.847	12.781.866.301	1.900.324.168
LOPI	1.926.301.880	1.753.628.292	2.675.504.133
MIRA	-31.352.237.717	-10.179.080.860	-8.699.431.221
MITI	15.345.893.870	47.888.741.039	11.384.870.180
MPXL	6.013.873.143	9.430.818.597	12.436.676.774
NELY	126.391.885.783	228.985.269.425	240.854.974.574
PPGL	20.444.669.646	17.432.510.761	12.878.665.810
PURA	6.147.712.605	4.198.891.720	5.750.113.436
RCCC	3.836.551.239	3.501.836.408	3.667.097.012
SAPX	831.114.111	1.155.486.369	982.217.203
SDMU	2.849.909.490	31.695.026.329	1.509.725.705
SMDR	326.997.591	109.996.540	76.979.315
TMAS	1.413.818.000.000	814.762.000.000	721.499.000.000
TNCA	736.080.559	437.160.035	397.164.551
TRUK	-4.266.277.212	-3.464.696.605	-4.703.456.875

Lampiran 02. Populasi Penelitian

No	Sub Sektor	Kode	Nama Perusahaan
1.	<i>Transportation</i>	ASSA	Adi Sarana Armada Tbk
		BIRD	Blue Bird Tbk
		BPTR	Batavia Prosperindo Trans Tbk
		CMPP	Air Asia Indonesia Tbk
		GIAA	Garuda Indonesia (Persero) Tbk
		HELI	Jaya Trishindo Tbk
		IMJS	Indomobil Multi Jasa Tbk
		LRNA	Eka Sari Lorena Transport Tbk
		SAFE	Steady Safe Tbk
		TAXI	Express Transindo Utama Tbk
		TRJA	Transkon Jaya Tbk
		WEHA	WEHA Transportasi Indonesia Tbk
2.	<i>Logistics & Deliveries</i>	AKSI	Mineral Sumberdaya Mandiri Tbk
		BLTA	Berlian Laju Tanker Tbk
		DEAL	Dewata Freightinternational Tbk
		ELPI	Pelayaran Nasional Ekalya Purnamasari Tbk
		GTRA	Grahaprima Suksesmandiri Tbk
		HAIS	Hasnur Internasional Shipping Tbk
		HATM	Habco Trans Maritima Tbk
		JAYA	Airmada Berjaya Trans Tbk
		KJEN	Krida Jaringan Nusantara Tbk
		KLAS	Pelayaran Kurnia Lautan Semesta Tbk
		LAJU	Jasa Berdikasi Logistics Tbk
		LOPI	Logisticsplus International Tbk
		MIRA	Mitra International Resources Tbk
		MITI	Mitra International Tbk
		MPXL	MPX Logistics International Tbk
		NELY	Pelayaran Nelly Dwi Putri Tbk
		PPGL	Prima Globalindo Logistik Tbk
		PURA	Putra Rajawati Kencana Tbk
		RCCC	Utama Radar Cahaya Tbk
		SAPX	Satria Antaran Prima Tbk
		SDMU	Sidomulyo Selaras Tbk
		SMDR	Samudera Indonesia Tbk
		TMAS	Temas Tbk
		TNCA	Trimuda Nuansa Citra Tbk
		TRUK	Guna Timur Raya Tbk

Lampiran 03. Sampel Penelitian

Sektor Transportation & Logistic	Kode Perusahaan
Transportation	BIRD
	BPTR
	CMPP
	GIAA
	HELI
	LRNA
	SAFE
	TAXI
	WEHA
	AKSI
	BLTA
	ELPI
	GTRA
	JAYA
	KJEN
	KLAS
	LAJU
	LOPI
	MIRA
	MITI
	MPXL
	NELY
	PPGL
	PURA
	RCCC
	SAPX
	SDMU
	SMDR
	TMAS
	TNCA
Logistics & Deliveries	TRUK

Lampiran 04. Data Komponen Metode Altman Z-Score

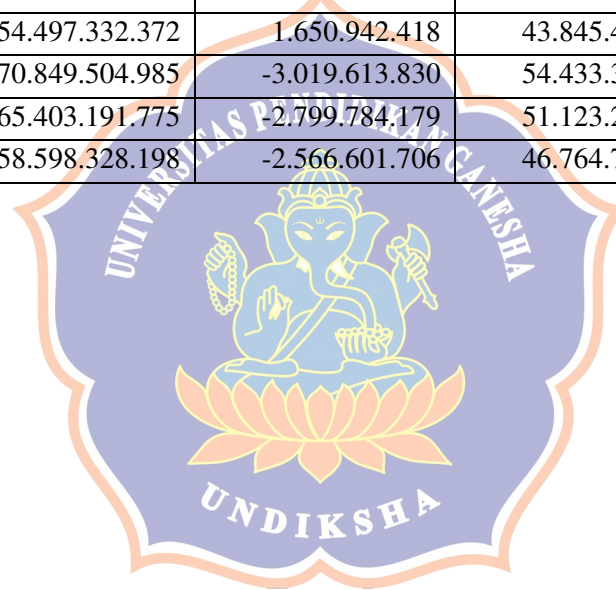
KODE	TAHUN	MODAL KERJA	TA	EBIT	TE	TOTAL LIABILITAS	RE
BIRD	2022	471.568.000.000	6.893.160.000.000	419.912.000.000	5.350.691.000.000	1.542.469.000.000	2.438.221.000.000
	2023	621.336.000.000	7.580.224.000.000	540.956.000.000	5.631.438.000.000	1.948.786.000.000	2.757.234.000.000
	2024	695.724.000.000	8.440.955.000.000	634.104.000.000	5.994.988.000.000	2.445.967.000.000	3.117.743.000.000
BPTR	2022	-146.443.991.742	1.243.695.808.964	92.601.479.845	266.943.324.616	976.752.484.348	71.996.455.836
	2023	-103.025.123.601	1.528.539.670.473	112.892.614.096	500.930.468.530	1.027.609.201.943	106.640.482.414
	2024	-294.119.107.357	2.062.459.713.432	139.192.207.796	559.793.404.636	1.502.666.308.796	152.393.686.469
CMPP	2022	-7.167.036.016.733	5.356.962.889.162	-1.315.662.969.114	-6.815.306.852.652	12.172.269.741.814	-13.230.134.784.568
	2023	-8.246.183.268.035	6.116.294.571.351	-702.619.444.119	-7.902.115.877.406	14.018.410.448.757	-14.311.462.182.213
	2024	-8.693.368.401.829	5.716.560.756.692	-790.393.301.881	-9.434.775.712.229	15.151.336.468.921	-15.838.936.902.629
GIAA (Dollar AS)	2022	-879.875.847	6.235.010.979	-2.519.427.385	-1.535.099.150	7.770.110.129	-3.672.627.666
	2023	-511.382.651	6.727.645.053	-2.626.771.457	-1.282.727.174	8.010.372.227	-3.426.404.115
	2024	-619.363.911	6.618.614.941	-3.107.911.287	-1.351.896.846	7.970.511.787	-3.499.899.624
HELI	2022	-59.698.739.425	226.862.555.471	-73.288.238.062	54.902.005.719	171.960.549.752	-33.106.185.931
	2023	-102.112.051.878	204.597.530.054	8.527.351.955	55.571.434.425	149.026.095.629	-32.446.156.773
	2024	-28.976.964.482	178.309.954.258	12.941.785.238	62.682.781.422	115.627.172.836	-25.384.858.187

SAFE	2022	-177.897.864.282	270.842.050.371	50.703.198.738	-57.792.600.335	328.634.650.706	-782.451.207.457
	2023	-214.533.831.084	237.297.109.924	50.276.989.140	-38.241.516.191	275.538.626.115	-762.782.827.587
	2024	-133.284.232.382	204.404.324.268	61.617.124.074	-10.974.997.919	215.379.322.187	-735.479.901.192
TAXI	2022	58.779.552.000	73.091.559.000	-15.487.185.000	61.427.062.000	11.664.497.000	-1.283.370.549.000
	2023	56.053.104.000	68.834.522.000	-4.260.122.000	57.291.480.000	11.543.042.000	-1.287.504.565.000
	2024	54.481.411.000	58.924.171.000	-3.929.559.000	55.265.873.000	3.658.298.000	-1.289.522.494.000
WEHA	2022	16.042.077.958	291.613.017.757	28.905.799.317	196.729.858.207	94.883.159.550	-12.791.217.929
	2023	67.892.964.902	351.818.919.026	46.133.004.265	228.140.625.359	123.678.293.667	18.605.743.991
	2024	10.865.862.218	377.884.372.374	43.471.293.696	247.224.688.327	130.659.684.047	37.665.026.860
LRNA	2022	-6.008.467.947	224.704.254.718	-19.814.344.485	170.707.825.668	53.996.429.050	-152.707.549.841
	2023	-3.283.496.405	358.763.150.139	-2.555.374.617	306.579.374.367	52.183.775.772	-153.484.752.272
	2024	-4.805.056.198	334.609.464.584	-24.642.442.140	289.871.977.271	44.737.487.313	-170.185.171.216
AKSI	2022	60.105.121.857	366.151.031.018	58.460.771.091	177.688.612.648	188.462.418.370	90.332.918.866
	2023	50.157.357.536	321.354.170.526	825.138.100	188.471.115.850	132.883.054.676	101.082.940.212
	2024	60.563.006.951	297.940.163.168	-22.671.305.917	297.940.163.168	129.111.584.007	81.475.442.990
BLTA (Dollar As)	2022	-246.011	77.718.695	11.445.249	39.959.499	37.759.196	-1.236.923.317
	2023	11.984.309	93.000.230	17.408.641	57.620.377	35.379.853	-1.220.296.010
	2024	-1.625.043	151.112.865	7.152.142	65.094.655	86.018.210	-1.215.167.552
ELPI	2022	487.119.000.000	1.930.938.000.000	129.659.000.000	1.688.052.000.000	242.886.000.000	271.812.000.000
	2023	492.794.000.000	2.362.602.000.000	202.267.000.000	1.869.031.000.000	493.571.000.000	448.305.000.000
	2024	748.283.000.000	2.646.020.000.000	301.940.000.000	2.106.803.000.000	539.217.000.000	729.006.000.000
GTRA	2022	-43.330.753.035	684.826.152.989	65.847.306.814	195.986.077.911	488.840.075.078	45.183.423.074

	2023	-9.402.790	941.311.157.349	109.304.190.795	282.161.475.244	659.149.682.105	78.604.879.312
	2024	29.651.199.210	989.890.084.157	126.107.334.432	320.406.702.065	669.483.382.092	118.027.684.156
JAYA	2022	40.380.023.779	131.564.860.762	6.874.565.967	117.427.530.716	14.137.330.046	10.019.005.159
	2023	21.672.136.001	166.743.809.893	8.959.128.512	121.633.984.837	45.109.825.056	13.880.387.055
	2024	-12.108.499.443	219.994.763.741	11.889.780.086	123.812.747.800	96.182.015.941	16.040.411.994
KJEN	2022	4.717.359.817	68.058.324.498	-1.200.788.274	62.252.817.298	5.805.507.200	-749.600.122
	2023	4.593.740.948	66.503.929.434	-740.174.077	62.270.741.587	4.233.187.847	-731.675.833
	2024	5.118.752.508	66.793.276.535	228.550.852	62.385.996.035	4.407.280.500	-616.421.385
KLAS	2022	23.565.175.080	233.470.591.238	46.677.238.543	112.585.577.788	120.885.013.450	38.760.005.598
	2023	69.384.349.693	360.170.211.826	36.843.721.723	212.110.231.958	148.059.979.868	63.934.851.301
	2024	52.782.006.315	391.776.341.308	34.325.672.608	231.063.202.517	160.713.138.791	75.286.227.506
LAJU	2022	403.589.872	120.237.194.095	23.740.028.672	55.958.924.571	64.278.269.524	19.304.299.580
	2023	45.398.941.089	181.363.232.540	21.205.081.338	128.976.919.824	52.386.312.716	30.253.165.881
	2024	38.165.527.476	233.964.839.308	6.993.011.231	129.376.143.221	104.588.696.087	30.240.040.802
LOPI	2022	6.994.897.957	36.807.470.716	4.766.622.703	20.382.387.644	16.425.083.072	5.218.933.429
	2023	35.307.407.772	81.171.398.633	3.290.375.617	54.497.736.129	26.673.662.504	6.972.561.721
	2024	41.358.326.851	78.467.780.437	3.876.706.877	57.176.295.283	21.291.485.154	9.648.065.853
MIRA	2022	-40.022.063.326	267.905.168.207	-4.140.798.603	172.746.614.602	95.158.553.605	-1.355.191.189.445
	2023	-13.327.854.489	243.227.525.308	-3.817.812.451	161.743.923.189	81.483.602.119	-1.364.915.064.682
	2024	-16.152.533.536	236.986.184.756	-4.644.448.235	153.538.315.621	83.447.869.135	-1.371.787.478.194
MITI	2022	132.700.744.559	475.033.060.324	13.912.017.791	393.997.822.554	81.035.237.770	21.949.208.124
	2023	175.060.069.247	494.887.993.945	56.984.628.243	435.796.067.440	59.091.926.505	55.144.188.564
	2024	177.613.202.522	493.787.067.137	15.605.843.266	434.677.617.291	59.109.449.846	51.032.340.974
MPXL	2022	-191.366.613	59.741.291.534	10.275.929.185	42.847.548.123	16.893.743.411	2.945.658.964

	2023	8.875.708.232	155.111.112.640	14.758.690.155	89.483.140.328	65.627.972.312	10.376.477.455
	2024	-24.225.902.668	211.283.593.196	22.831.771.527	99.363.630.313	111.919.962.883	20.311.986.826
NELY	2022	109.841.055.654	653.425.820.330	131.877.724.733	583.792.252.607	69.633.567.723	321.968.251.839
	2023	100.898.258.837	829.253.927.925	240.328.064.945	730.257.484.166	98.996.443.759	468.618.516.693
	2024	254.139.759.429	1.092.341.955.22 2	253.477.384.994	900.699.811.829	191.642.143.393	638.870.380.609
PPGL	2022	64.279.036.452	177.015.944.964	28.873.578.278	142.681.411.644	34.334.533.320	26.215.898.177
	2023	44.686.560.613	198.927.314.148	19.263.103.952	145.806.510.581	53.120.803.567	34.675.914.404
	2024	8.532.755.932	258.614.040.221	22.084.450.855	145.472.539.968	113.141.500.253	36.093.331.661
PURA	2022	34.958.512.774	538.468.361.481	10.716.437.678	468.087.294.204	70.381.067.277	27.391.115.256
	2023	40.217.624.941	579.886.971.947	14.583.373.691	498.233.296.609	81.653.675.338	31.590.006.976
	2024	26.705.548.774	616.102.019.394	24.740.499.080	504.020.312.049	112.081.707.345	37.340.120.412
RCCC	2022	-7.024.487.217	62.606.211.819	5.717.559.891	39.242.487.545	23.363.724.274	5.855.215.377
	2023	-10.808.779.309	88.069.161.715	7.691.705.433	42.702.401.229	45.366.760.486	9.357.051.785
	2024	-18.589.560.685	115.588.586.366	15.537.911.806	46.566.657.885	69.021.928.481	7.586.648.797
SAPX	2022	109.302.036.379	249.813.321.200	1.142.313.234	169.335.673.464	80.477.647.736	33.705.764.086
	2023	107.617.816.233	324.161.212.877	3.846.463.453	177.065.550.107	147.095.662.770	36.273.665.095
	2024	98.549.900.393	385.876.782.627	7.795.486.012	200.367.506.319	185.509.276.308	37.886.838.338
SDMU	2022	4.130.767.179	152.312.552.325	-14.084.981.277	3.571.420.471	148.741.131.854	-117.877.060.297
	2023	-53.042.939.073	148.833.938.703	3.604.233.477	36.548.222.078	112.285.716.625	-84.445.579.878
	2024	-37.579.355.584	144.734.481.510	6.871.996.977	32.982.305.004	111.752.176.506	-87.753.077.661
SMDR (Dollar As)	2022	333.098.320	1.153.416.013	340.842.931	646.482.645	506.933.368	407.211.565
	2023	344.036.870	1.256.963.375	103.963.864	685.513.787	571.449.588	444.797.706
	2024	385.881.653	1.288.689.755	96.483.890	727.213.045	561.476.710	481.493.120

TMAS	2022	769.548.000.000	4.403.862.000.000 0	1.571.845.000.000	2.225.546.000.000	2.178.316.000.000	2.020.977.000.000
	2023	773.136.000.000	4.068.706.000.000 0	966.380.000.000	2.583.044.000.000	1.485.662.000.000	2.348.729.000.000
	2024	548.228.000.000	4.409.507.000.000 0	917.894.000.000	2.859.576.000.000	1.549.931.000.000	2.567.141.000.000
TNCA	2022	15.406.598.745	53.952.185.301	1.031.600.786	43.288.286.423	10.663.898.878	-5.812.529.878
	2023	14.772.070.512	53.083.934.525	1.749.328.245	43.549.324.196	9.534.610.329	-5.551.164.543
	2024	16.127.707.340	54.497.332.372	1.650.942.418	43.845.402.758	10.651.929.614	-5.255.464.053
TRUK	2022	-1.812.276.282	70.849.504.985	-3.019.613.830	54.433.337.638	16.416.167.347	-6.302.200.044
	2023	1.387.058.158	65.403.191.775	-2.799.784.179	51.123.297.113	14.279.894.662	-9.612.240.569
	2024	3.028.283.225	58.598.328.198	-2.566.601.706	46.764.751.921	11.833.576.277	-14.097.961.307



Lampiran 05. Rasio Altman Z-Score

KODE	TAHUN	X1	X2	X3	X4
BIRD	2022	0,068411	0,353716	0,06092	3,46891
	2023	0,08196803	0,36374044	0,07136	2,88972
	2024	0,08242243	0,36935904	0,07512	2,45097
BPTR	2022	-0,117749	0,05788912	0,07446	0,2733
	2023	-0,067401	0,06976625	0,07386	0,48747
	2024	-0,142606	0,07388929	0,06749	0,37253
CMPP	2022	-1,3378917	-2,4697081	-0,2456	-0,5599
	2023	-1,3482319	-2,3398909	-0,1149	-0,5637
	2024	-1,520734	-2,7707108	-0,1383	-0,6227
GIAA	2022	-0,1411186	-0,5890331	-0,4041	-0,1976
	2023	-0,0760121	-0,5093022	-0,3904	-0,1601
	2024	-0,0935791	-0,5287964	-0,4696	-0,1696
HELI	2022	-0,2631494	-0,1459306	-0,3231	0,31927
	2023	-0,4990874	-0,1585853	0,04168	0,3729
	2024	-0,162509	-0,1423637	0,07258	0,54211
SAFE	2022	-0,6568325	-2,8889576	0,18721	-0,1759
	2023	-0,9040727	-3,2144632	0,21187	-0,1388
	2024	-0,6520617	-3,5981621	0,30145	-0,051
TAXI	2022	0,8041907	-17,558396	-0,2119	5,26616
	2023	0,81431675	-18,704344	-0,0619	4,96329
	2024	0,92460208	-21,88444	-0,0667	15,107
WEHA	2022	0,05501153	-0,0438637	0,09912	2,07339
	2023	0,19297702	0,05288443	0,13113	1,84463
	2024	0,02875446	0,09967342	0,11504	1,89213
LRNA	2022	-0,0267394	-0,6795935	-0,0882	3,16147
	2023	-0,0091523	-0,4278164	-0,0071	5,87499
	2024	-0,0143602	-0,5086084	-0,0736	6,4794
AKSI	2022	0,16415391	0,24670945	0,15966	0,94283
	2023	0,15608124	0,31455307	0,00257	1,41832
	2024	0,20327238	0,27346244	-0,0761	2,30762
BLTA	2022	-0,0031654	-15,91539	0,14727	1,05827
	2023	0,12886322	-13,12143	0,18719	1,62862
	2024	-0,0107538	-8,0414566	0,04733	0,75675
ELPI	2022	0,25227066	0,14076682	0,06715	6,94998
	2023	0,20858105	0,18975054	0,08561	3,78675
	2024	0,28279567	0,27551039	0,11411	3,90715
GTRA	2022	-0,0632726	0,06597795	0,09615	0,40092
	2023	9,989E-06	0,08350573	0,11612	0,42807

	2024	0,02995403	0,11923312	0,1274	0,47859
JAYA	2022	0,30692104	0,07615259	0,05225	8,3062
	2023	0,12997266	0,08324379	0,05373	2,6964
	2024	-0,0550399	0,0729127	0,05405	1,28728
KJEN	2022	0,06931349	-0,0110141	-0,0176	10,7231
	2023	0,06907473	-0,011002	-0,0111	14,7101
	2024	0,07663574	-0,0092288	0,00342	14,1552
KLAS	2022	0,10093423	0,16601665	0,19993	0,93134
	2023	0,19264322	0,17751288	0,1023	1,4326
	2024	0,13472484	0,19216634	0,08762	1,43774
LAJU	2022	0,00335661	0,16055181	0,19744	0,87057
	2023	0,25032053	0,16680981	0,11692	2,46203
	2024	0,16312506	0,12925036	0,02989	1,237
LOPI	2022	0,19004017	0,14179006	0,1295	1,24093
	2023	0,43497351	0,08589924	0,04054	2,04313
	2024	0,527074	0,12295576	0,04941	2,68541
MIRA	2022	-0,1493889	-5,0584735	-0,0155	1,81536
	2023	-0,0547958	-5,6116801	-0,0157	1,98499
	2024	-0,0681581	-5,7884702	-0,0196	1,83993
MITI	2022	0,27935055	0,04620564	0,02929	4,86206
	2023	0,35373675	0,11142761	0,11515	7,37488
	2024	0,35969594	0,10334888	0,0316	7,35378
MPXL	2022	-0,0032033	0,04930692	0,17201	2,5363
	2023	0,05722161	0,06689706	0,09515	1,36349
	2024	-0,1146606	0,09613613	0,10806	0,88781
NELY	2022	0,16810027	0,4927388	0,20183	8,38378
	2023	0,12167354	0,56510859	0,28981	7,3766
	2024	0,23265586	0,58486299	0,23205	4,6999
PPGL	2022	0,36312569	0,14809908	0,16311	4,15562
	2023	0,22463763	0,1743145	0,09683	2,74481
	2024	0,03299417	0,13956447	0,0854	1,28576
PURA	2022	0,06492213	0,05086857	0,0199	6,65076
	2023	0,06935425	0,05447615	0,02515	6,10179
	2024	0,04334598	0,06060704	0,04016	4,4969
RCCC	2022	-0,1122011	0,09352451	0,09133	1,67963
	2023	-0,1227306	0,10624663	0,08734	0,94127
	2024	-0,1608252	0,06563493	0,13442	0,67466
SAPX	2022	0,43753486	0,13492381	0,00457	2,10413
	2023	0,33198857	0,11190008	0,01187	1,20374
	2024	0,25539215	0,09818377	0,0202	1,08009
SDMU	2022	0,02712033	-0,7739156	-0,0925	0,02401
	2023	-0,3563901	-0,5673812	0,02422	0,32549

	2024	-0,2596434	-0,6063039	0,04748	0,29514
SMDR	2022	0,28879287	0,3530483	0,29551	1,27528
	2023	0,27370477	0,35386688	0,08271	1,19961
	2024	0,2994372	0,37362997	0,07487	1,29518
TMAS	2022	0,1747439	0,45891016	0,35692	1,02168
	2023	0,19002012	0,57726683	0,23752	1,73865
	2024	0,12432864	0,58218322	0,20816	1,84497
TNCA	2022	0,28556024	-0,1077348	0,01912	4,05933
	2023	0,27827761	-0,1045733	0,03295	4,5675
	2024	0,29593572	-0,0964353	0,03029	4,11619
TRUK	2022	-0,0255792	-0,0889519	-0,0426	3,31584
	2023	0,02120781	-0,146969	-0,0428	3,58009
	2024	0,05167866	-0,2405864	-0,0438	3,95187



Lampiran 06. Data Komponen Springate

KODE	TAHUN	MODAL KERJA	TOTAL ASET	EBT	EBIT	SALES
BIRD	2022	471.568.000.000	6.893.160.000.000	484.439.000.000	419.912.000.000	3.590.100.000.000
	2023	621.336.000.000	7.580.224.000.000	595.096.000.000	540.956.000.000	4.442.472.000.000
	2024	695.724.000.000	8.440.955.000.000	755.618.000.000	634.104.000.000	5.039.947.000.000
BPTR	2022	-146.443.991.742	1.243.695.808.964	28.758.494.482	92.601.479.845	333.909.938.076
	2023	-103.025.123.601	1.528.539.670.473	46.728.103.383	112.892.614.096	441.461.405.484
	2024	-294.119.107.357	2.062.459.713.432	57.635.086.283	139.192.207.796	541.955.832.866
CMPP	2022	-7.167.036.016.733	5.356.962.889.162	-1.643.423.868.491	-1.315.662.969.114	3.780.525.920.680
	2023	-8.246.183.268.035	6.116.294.571.351	-1.064.063.337.577	-702.619.444.119	6.625.320.826.182
	2024	-8.693.368.401.829	5.716.560.756.692	-1.064.063.337.577	-790.393.301.881	7.943.931.260.078
GIAA (Dollar AS)	2022	-879.875.847	6.235.010.979	3.935.160.004	-2.519.427.385	2.100.079.558
	2023	-511.382.651	6.727.645.053	234.589.145	-2.626.771.457	2.936.631.094
	2024	-619.363.911	6.618.614.941	-81.463.755	-3.107.911.287	3.416.526.383
HELI	2022	-59.698.739.425	226.862.555.471	-85.803.592.563	-73.288.238.062	44.557.817.161
	2023	-102.112.051.878	204.597.530.054	-383.439.290	8.527.351.955	69.081.868.276
	2024	-28.976.964.482	178.309.954.258	6.522.063.103	12.941.785.238	131.206.749.778
SAFE	2022	-177.897.864.282	270.842.050.371	13.578.789.437	50.703.198.738	253.248.613.734
	2023	-214.533.831.084	237.297.109.924	25.916.795.919	50.276.989.140	242.792.617.933
	2024	-133.284.232.382	204.404.324.268	41.413.466.643	61.617.124.074	233.601.320.630
TAXI	2022	58.779.552.000	73.091.559.000	-15.022.098.000	-15.487.185.000	2.948.504.000
	2023	56.053.104.000	68.834.522.000	-4.103.644.000	-4.260.122.000	4.850.703.000
	2024	54.481.411.000	58.924.171.000	-1.782.601.000	-3.929.559.000	3.899.000.000

WEHA	2022	16.042.077.958	291.613.017.757	25.661.718.938	28.905.799.317	183.435.869.223
	2023	67.892.964.902	351.818.919.026	40.731.791.364	46.133.004.265	267.168.524.107
	2024	10.865.862.218	377.884.372.374	38.544.622.188	43.471.293.696	304.367.055.125
LRNA	2022	-6.008.467.947	224.704.254.718	-18.044.925.635	-19.814.344.485	93.102.920.936
	2023	-3.283.496.405	358.763.150.139	-438.719.218	-2.555.374.617	92.958.603.499
	2024	-4.805.056.198	334.609.464.584	-2.305.151.475	-24.642.442.140	80.930.286.372
AKSI	2022	60.105.121.857	366.151.031.018	64.419.308.505	58.460.771.091	484.127.494.223
	2023	50.157.357.536	321.354.170.526	21.335.778.824	825.138.100	431.489.505.362
	2024	60.563.006.951	297.940.163.168	-18.034.919.764	-22.671.305.917	420.167.882.568
BLTA (Dollar AS)	2022	-246.011	77.718.695	9.792.309	11.445.249	26.202.841
	2023	11.984.309	93.000.230	16.146.191	17.408.641	39.025.697
	2024	-1.625.043	151.112.865	4.054.695	7.152.142	40.659.611
ELPI	2022	487.119.000.000	1.930.938.000.000	104.384.000.000	129.659.000.000	632.831.000.000
	2023	492.794.000.000	2.362.602.000.000	163.419.000.000	202.267.000.000	1.078.642.000.000
	2024	748.283.000.000	2.646.020.000.000	263.419.000.000	301.940.000.000	1.205.219.000.000
GTRA	2022	-43.330.753.035	684.826.152.989	26.730.534.194	65.847.306.814	215.876.144.768
	2023	-9.402.790	941.311.157.349	45.591.816.018	109.304.190.795	344.916.761.385
	2024	29.651.199.210	989.890.084.157	56.469.497.493	126.107.334.432	428.929.469.152
JAYA	2022	40.380.023.779	131.564.860.762	5.887.714.393	6.874.565.967	79.236.924.565
	2023	21.672.136.001	166.743.809.893	12.787.735.410	8.959.128.512	84.805.835.926
	2024	-12.108.499.443	219.994.763.741	9.448.481.491	11.889.780.086	100.709.558.383
KJEN	2022	4.717.359.817	68.058.324.498	-100.170.290	-1.200.788.274	8.432.422.626
	2023	4.593.740.948	66.503.929.434	112.541.463	-740.174.077	7.784.775.847
	2024	5.118.752.508	66.793.276.535	204.252.580	228.550.852	6.317.757.841

KLAS	2022	23.565.175.080	233.470.591.238	36.889.127.942	46.677.238.543	194.279.523.938
	2023	69.384.349.693	360.170.211.826	27.038.944.123	36.843.721.723	153.392.946.309
	2024	52.782.006.315	391.776.341.308	25.846.889.648	34.325.672.608	187.791.881.147
LAJU	2022	403.589.872	120.237.194.095	15.551.036.296	23.740.028.672	147.917.868.234
	2023	45.398.941.089	181.363.232.540	16.013.978.534	21.205.081.338	166.785.011.983
	2024	38.165.527.476	233.964.839.308	2.072.166.207	6.993.011.231	187.914.914.020
LOPI	2022	6.994.897.957	36.807.470.716	2.490.082.982	4.766.622.703	71.431.135.616
	2023	35.307.407.772	81.171.398.633	2.493.889.331	3.290.375.617	82.557.863.238
	2024	41.358.326.851	78.467.780.437	3.423.198.315	3.876.706.877	86.386.331.661
MIRA	2022	-40.022.063.326	267.905.168.207	-33.656.341.423	-4.140.798.603	84.393.762.429
	2023	-13.327.854.489	243.227.525.308	-12.851.245.477	-3.817.812.451	77.215.217.389
	2024	-16.152.533.536	236.986.184.756	-9.742.067.989	-4.644.448.235	66.022.625.650
MITI	2022	132.700.744.559	475.033.060.324	19.578.876.246	13.912.017.791	121.886.168.697
	2023	175.060.069.247	494.887.993.945	59.068.954.324	56.984.628.243	306.995.042.342
	2024	177.613.202.522	493.787.067.137	19.508.113.527	15.605.843.266	292.831.221.553
MPXL	2022	-191.366.613	59.741.291.534	8.576.436.790	10.275.929.185	116.969.873.169
	2023	8.875.708.232	155.111.112.640	12.249.153.797	14.758.690.155	140.258.234.773
	2024	-24.225.902.668	211.283.593.196	16.249.696.577	22.831.771.527	200.679.631.591
NELY	2022	109.841.055.654	653.425.820.330	128.213.964.589	131.877.724.733	309.603.262.557
	2023	100.898.258.837	829.253.927.925	232.274.554.566	240.328.064.945	522.351.078.947
	2024	254.139.759.429	1.092.341.955.222	243.756.567.613	253.477.384.994	490.338.038.801
PPGL	2022	64.279.036.452	177.015.944.964	26.954.468.011	28.873.578.278	291.113.647.765
	2023	44.686.560.613	198.927.314.148	22.679.742.370	19.263.103.952	184.209.897.749
	2024	8.532.755.932	258.614.040.221	19.225.891.697	22.084.450.855	211.734.531.294

PURA	2022	34.958.512.774	538.468.361.481	7.694.817.634	10.716.437.678	119.023.798.846
	2023	40.217.624.941	579.886.971.947	5.335.945.026	14.583.373.691	193.097.121.715
	2024	26.705.548.774	616.102.019.394	7.099.753.118	24.740.499.080	280.301.443.290
RCCC	2022	-7.024.487.217	62.606.211.819	4.964.056.124	5.717.559.891	60.891.278.469
	2023	-10.808.779.309	88.069.161.715	5.017.942.760	7.691.705.433	75.756.461.938
	2024	-18.589.560.685	115.588.586.366	5.171.914.512	15.537.911.806	93.776.687.510
SAPX	2022	109.302.036.379	249.813.321.200	1.182.352.684	1.142.313.234	591.902.803.145
	2023	107.617.816.233	324.161.212.877	1.130.884.769	3.846.463.453	622.181.581.070
	2024	98.549.900.393	385.876.782.627	1.301.999.051	7.795.486.012	682.513.129.935
SDMU	2022	4.130.767.179	152.312.552.325	3.436.147.259	-14.084.981.277	86.372.396.655
	2023	-53.042.939.073	148.833.938.703	31.623.133.213	3.604.233.477	91.827.508.707
	2024	-37.579.355.584	144.734.481.510	340.706.566	6.871.996.977	94.951.646.430
SMDR (Dollar As)	2022	333.098.320	1.153.416.013	332.452.384	340.842.931	1.150.960.031
	2023	344.036.870	1.256.963.375	118.551.482	103.963.864	772.404.229
	2024	385.881.653	1.288.689.755	84.707.837	96.483.890	737.405.211
TMAS	2022	769.548.000.000	4.403.862.000.000	1.504.605.000.000	1.571.845.000.000	4.877.926.000.000
	2023	773.136.000.000	4.068.706.000.000	901.643.000.000	966.380.000.000	4.305.684.000.000
	2024	548.228.000.000	4.409.507.000.000	862.000.000.000	917.894.000.000	4.344.406.000.000
TNCA	2022	15.406.598.745	53.952.185.301	1.202.676.979	1.031.600.786	73.083.784.552
	2023	14.772.070.512	53.083.934.525	884.148.683	1.749.328.245	67.912.989.559
	2024	16.127.707.340	54.497.332.372	1.043.034.771	1.650.942.418	72.944.336.594
TRUK	2022	-1.812.276.282	70.849.504.985	-4.517.671.581	-3.019.613.830	38.815.826.593
	2023	1.387.058.158	65.403.191.775	-3.701.873.860	-2.799.784.179	43.374.041.037
	2024	3.028.283.225	58.598.328.198	-4.042.365.118	-2.566.601.706	50.871.938.032

Lampiran 07. Rasio Springate

KODE	YEAR	A(1,03)	B(3,07)	C(0,66)	D(0,4)
BIRD	2022	0,06841	0,06092	0,5333	0,52082
	2023	0,08197	0,07136	0,67957	0,58606
	2024	0,08242	0,07512	0,6956	0,59708
BPTR	2022	-0,1177	0,07446	0,11989	0,26848
	2023	-0,0674	0,07386	0,14846	0,28881
	2024	-0,1426	0,06749	0,13104	0,26277
CMPP	2022	-1,3379	-0,2456	-0,2205	0,70572
	2023	-1,3482	-0,1149	-0,124	1,08322
	2024	-1,5207	-0,1383	-0,1166	1,38963
GIAA	2022	-0,1411	-0,4041	2,34092	0,33682
	2023	-0,076	-0,3904	0,20134	0,4365
	2024	-0,0936	-0,4696	-0,0694	0,5162
HELI	2022	-0,2631	-0,3231	-0,7298	0,19641
	2023	-0,4991	0,04168	-0,0026	0,33765
	2024	-0,1625	0,07258	0,09187	0,73584
SAFE	2022	-0,6568	0,18721	0,06559	0,93504
	2023	-0,9041	0,21187	0,10833	1,02316
	2024	-0,6521	0,30145	0,25554	1,14284
TAXI	2022	0,80419	-0,2119	-1,7083	0,04034
	2023	0,81432	-0,0619	-0,4808	0,07047
	2024	0,9246	-0,0667	-1,9585	0,06617
WEHA	2022	0,05501	0,09912	0,85856	0,62904
	2023	0,19298	0,13113	1,14234	0,75939
	2024	0,02875	0,11504	0,90292	0,80545
LRNA	2022	-0,0267	-0,0882	-0,7619	0,41434
	2023	-0,0092	-0,0071	-0,0206	0,25911
	2024	-0,0144	-0,0736	-0,1218	0,24186
AKSI	2022	0,16415	0,15966	0,5423	1,32221
	2023	0,15608	0,00257	0,25855	1,34272
	2024	0,20327	-0,0761	-0,2629	1,41024
BLTA	2022	-0,0032	0,14727	0,83823	0,33715
	2023	0,12886	0,18719	2,04371	0,41963
	2024	-0,0108	0,04733	0,18763	0,26907
ELPI	2022	0,25227	0,06715	1237056	0,32773
	2023	0,20858	0,08561	1335090	0,45655
	2024	0,2828	0,11411	1491867	0,45548
GTRA	2022	-0,0633	0,09615	0,22829	0,31523
	2023	-1E-05	0,11612	0,37621	0,36642

	2024	0,02995	0,1274	0,34412	0,43331
JAYA	2022	0,30692	0,05225	0,4998	0,60227
	2023	0,12997	0,05373	0,40759	0,5086
	2024	-0,055	0,05405	0,14575	0,45778
KJEN	2022	0,06931	-0,0176	-0,0307	0,1239
	2023	0,06907	-0,0111	0,03441	0,11706
	2024	0,07664	0,00342	0,10509	0,09459
KLAS	2022	0,10093	0,19993	0,65594	0,83214
	2023	0,19264	0,1023	0,30203	0,42589
	2024	0,13472	0,08762	0,26316	0,47933
LAJU	2022	0,00336	0,19744	0,42476	1,23022
	2023	0,25032	0,11692	0,47082	0,91962
	2024	0,16313	0,02989	0,0419	0,80318
LOPI	2022	0,19004	0,1295	0,17626	1,94067
	2023	0,43497	0,04054	0,09516	1,01708
	2024	0,52707	0,04941	0,17309	1,10091
MIRA	2022	-0,1494	-0,0155	-0,4535	0,31501
	2023	-0,0548	-0,0157	-0,2728	0,31746
	2024	-0,0682	-0,0196	-0,1889	0,27859
MITI	2022	0,27935	0,02929	0,28689	0,25658
	2023	0,35374	0,11515	1,24341	0,62033
	2024	0,3597	0,0316	0,39353	0,59303
MPXL	2022	-0,0032	0,17201	0,69057	1,95794
	2023	0,05722	0,09515	0,49964	0,90424
	2024	-0,1147	0,10806	0,22853	0,94981
NELY	2022	0,1681	0,20183	3,58546	0,47382
	2023	0,12167	0,28981	3,83433	0,6299
	2024	0,23266	0,23205	4,32095	0,44889
PPGL	2022	0,36313	0,16311	0,85465	1,64456
	2023	0,22464	0,09683	0,58263	0,92602
	2024	0,03299	0,0854	0,23652	0,81873
PURA	2022	0,06492	0,0199	0,12851	0,22104
	2023	0,06935	0,02515	0,07083	0,33299
	2024	0,04335	0,04016	0,0704	0,45496
RCCC	2022	-0,1122	0,09133	0,33182	0,97261
	2023	-0,1227	0,08734	0,25131	0,86019
	2024	-0,1608	0,13442	0,15634	0,8113
SAPX	2022	0,43753	0,00457	0,01731	2,36938
	2023	0,33199	0,01187	0,00812	1,91936
	2024	0,25539	0,0202	0,00857	1,76873
SDMU	2022	0,02712	-0,0925	0,10725	0,56707
	2023	-0,3564	0,02422	0,34367	0,61698

	2024	-0,2596	0,04748	0,00451	0,65604
SMDR	2022	0,28879	0,29551	1,04232	0,99787
	2023	0,2737	0,08271	0,48266	0,6145
	2024	0,29944	0,07487	0,37703	0,57221
TMAS	2022	0,17474	0,35692	1490006	1,10765
	2023	0,19002	0,23752	1418800	1,05824
	2024	0,12433	0,20816	1403408	0,98524
TNCA	2022	0,28556	0,01912	0,13404	1,3546
	2023	0,27828	0,03295	0,10584	1,27935
	2024	0,29594	0,03029	0,12578	1,33849
TRUK	2022	-0,0256	-0,0426	-0,4377	0,54786
	2023	0,02121	-0,0428	-0,445	0,66318
	2024	0,05168	-0,0438	-0,5896	0,86815



RIWAYAT HIDUP



Abbey Nilka Setiaputri lahir di Singaraja pada tanggal 19 Agustus 2004. Penulis lahir dari pasangan suami istri, Bapak Ketut Wibawa Putra dan Ibu Indah Setiawati. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini Penulis beralamat di Desa Anturan, Kecamatan Buleleng, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan Pendidikan dasar di SD Triamerta Singaraja dan lulus pada tahun 2016. Kemudian penulis melanjutkan di SMP Negeri 1 Singaraja dan lulus pada tahun 2019. Pada tahun 2022, penulis lulus dari SMA Negeri 4 Singaraja dan melanjutkan ke jenjang Sarjana Jurusan Manajemen di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2026 penulis telah menyelesaikan Tugas Akhir yang berjudul “Studi Perbandingan Financial Distress Menggunakan Metode Altman Z-Score Modifikasi dan Springate Pada Sektor Transportasi dan Logistik Periode 2022-2024”. Selanjutnya, mulai tahun 2022 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Manajemen di Universitas Pendidikan Ganesha.