

Lampiran 01. Perusahaan Sektor Transportasi Yang Menjadi Sempel

Kode Perusahaan	Nama Perusahaan
GIAA	PT Garuda Indonesia (Persero) Tbk
ASSA	PT Adi Sarana Armada Tbk
BIRD	PT Blue Bird Tbk
BPTR	PT Batavia Prosperindo Trans Tbk.
BULL	PT Buana Lintas Lautan Tbk.
CMPP	PT AirAsia Indonesia Tbk
DEAL	PT Dewata Freightinternational Tbk.
LEAD	PT Logindo Samudramakmur Tbk.
IATA	PT Indonesia Transport & Infrastructure Tbk.
IPCM	PT Jasa Armada Indonesia Tbk.
HELI	PT Jaya Trishindo Tbk
NELY	PT Pelayaran Nelly Dwi Putri Tbk
SAPX	PT Satria Antarana Prima Tbk.
SMDR	PT Samudera Indonesia Tbk
TAMU	PT Pelayaran Tamarin Samudra Tbk.
WEHA	PT WEHA Transportasi Indonesia Tbk
LRNA	PT Eka Sari Lorena Transport Tbk.
PORT	PT Nusantara Pelabuhan Handal Tbk.
PSSI	PT Pelita Samudera Shipping Tbk
SAFE	PT Steady Safe Tbk
SHIP	PT Sillo Maritime Perdana Tbk
SOCI	PT Soechi Lines Tbk.
TPMA	PT Trans Power Marine Tbk
MBSS	PT Mitrahaftera Segara Sejati Tbk

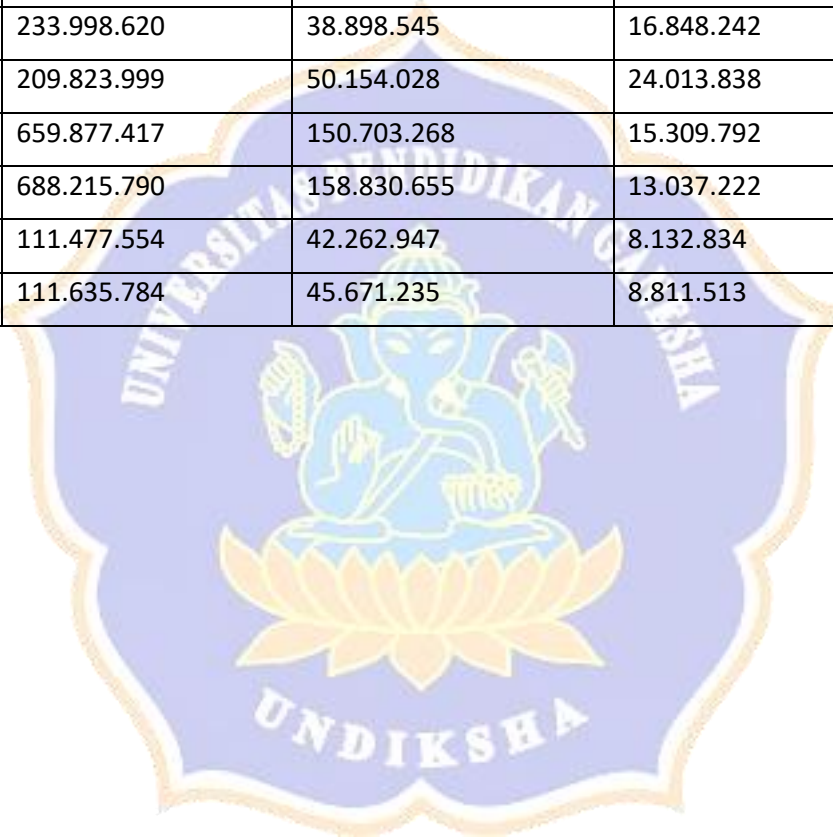
Lampiran 02. Data Komponen Laporan keuangan Model Altman ZScore Modifikasi

Data Awal Model Altman

Nama Perusahaan	Tahun	NWC	TA	RE	EBIT	TE	TDR
GIAA	2018	- 2.953.374.475	4.155.474.830	- 680.863.327	286.393.446	639.806.556	3.515.668.247
	2019	- 2.123.943.734	4.455.675.774	- 675.420.686	52.260.433	720.622.891	3.735.216.616
ASSA	2018	- 613.480.279.875	4.062.536.132.739	- 365.551.302.328	182.337.295.412	1.138.411.931.126	2.924.124.201.613
	2019	- 587.731.277.712	4.849.223.630.042	- 470.096.564.261	117.377.160.073	1.338.152.253.649	3.511.071.376.393
BIRD	2018	456.786	6.955.157	2.384.410	606.175	5.265.161	1.689.996
	2019	185.270	7.424.304	2.496.205	413.962	5.408.102	2.016.202
BPTR	2018	108.547.850.132	408.878.317.131	16.559.453.380	19.264.217.360	216.090.917.502	342.787.399.629
	2019	128.470.370.329	536.133.980.207	37.706.931.421	12.460.341.391	218.492.730.999	317.641.249.208
BULL	2018	20.700.262	329.977.950	105.660.570	14.874.865	193.817.431	136.160.519
	2019	48.661.081	550.843.358	91.227.613	23.405.217	282.993.146	267.850.212
CMPP	2018	- 2.346.545.266.810	2.845.045.212.353	- 6.246.265.168.629	- 1.067.069.354.297	- 802.175.359.354	3.647.220.571.707
	2019	- 1.061.348.400.801	2.613.070.074.932	- 632.896.306.585	- 61.806.971.146	202.127.259.325	2.410.942.815.607
DEAL	2018	123.900.015.791	250.166.940.746	5.012.624.183	4.823.522.944	123.900.015.791	126.266.924.955
	2019	172.676.443.224	275.487.784.551	4.846.329.211	721.971.451	125.676.443.224	149.811.341.327
LEAD	2018	- 17.285.877	156.666.326	29.257.608	45.079.296	49.410.807	107.255.519
	2019	5.873.983	150.937.294	37.803.991	8.555.896	40.522.501	110.414.793

IATA	2018	- 14.829.813	68.442.839	- 56.396.554	- 9.328.581	38.401.204	30.041.635
	2019	- 16.547.755	61.101.287	- 62.051.484	- 6.424.412	35.801.547	25.299.740
IPCM	2018	623.526.339	1.159.193.789	165.143.457	120.832.796	1.041.156.112	118.037.677
	2019	562.261.650	1279304590	201.943.437	132.226.696	1.079.412.237	199.892.353
HELI	2018	50.700.671.500	264.566.083.938	20.436.170.440	19.881.269.788	103.281.213.030	161.284.870.908
	2019	34.316.791.280	193.198.983.272	41.468.295.631	28.422.572.153	125.455.393.965	67.743.589.307
NELY	2018	118.517.243.256	474.345.474.753	167.980.777.787	57.240.726.938	423.384.891.038	50.960.583.715
	2019	110.833.395.968	527.467.886.738	206.566.607.380	56.440.407.218	462.031.414.941	65.436.471.797
SAPX	2018	58.627.343.016	97553402678	- 69.118.777.576	- 32.090.466.429	66.576.129.262	30.977.273.416
	2019	91.332.012.781	157.166.234.017	- 28.762.570.684	39.913.636.058	106.819.786.154	50.346.447.863
SMDR	2018	19.894.061	599.790.746	184.899.612	12.593.132	366.632.468	293.158.278
	2019	48.244.517	517.225.263	132.040.867	- 55.055.359	246.821.874	270.403.389
TAMU	2018	- 6.939.889	100.157.478	52128765	- 3.748.253	51.364.121	48.793.357
	2019	- 23.642.530	87.501.606	43.959.124	10.188.187	41.152.211	46.349.395
WEHA	2018	- 33.702.174.701	331.404.130.533	6.784.937.558	4.852.956.130	152.922.445.170	178.481.685.363
	2019	- 19.345.269.619	269.602.629.189	10.097.954.967	6.505.276.816	151.868.100.767	117.734.528.422
LRNA	2018	13.112.260.085	312.059.443.277	- 57.544.592.241	- 28.326.165.609	268.044.810.814	44.014.632.463
	2019	21.362.663.543	302.636.796.677	- 64.401.732.872	- 6.481.690.867	261.174.167.488	41.462.629.189
PORT	2018	457.613.539	2.069.999.904	312.181.725	- 3.033.365	994.579.240	1.135.420.664
	2019	369.871.423	2.223.672.560	416.567.314	35.151.914	1.123.261.125	1.200.411.435
PSSI	2018	10.476.160	110.114.527	111.423	14.013.016	71.731.152	38.383.375

	2019	- 1.917.958	133.198.533	- 3.314	14.886.618	88.563.480	54.635.053
SAFE	2018	- 169.810.961.225	347.841.814.370	- 786.112.622.570	- 22.172.674.202	60.623.120.392	408.464.934.762
	2019	- 165.527.012.319	357.452.208.844	- 776.905.148.577	12.303.410.257	51.502.854.672	408.955.063.516
SHIP	2018	- 20.876.942	233.998.620	38.898.545	16.848.242	97.464.241	136.534.379
	2019	- 3.066.090	209.823.999	50.154.028	24.013.838	124.322.694	115.501.305
SOCI	2018	67.696.464	659.877.417	150.703.268	15.309.792	337.213.539	322.663.878
	2019	82.558.243	688.215.790	158.830.655	13.037.222	335.505.606	352.710.184
TPMA	2018	- 6.259.306	111.477.554	42.262.947	8.132.834	75.634.545	35.843.009
	2019	- 3.557.823	111.635.784	45.671.235	8.811.513	79.058.883	32.576.951



Lampiran 03 Hasil Score Rasio Model Altman Z-Score Modifikasi

Table Perhitungan Rasio Altman

Nama Perusahaan	Tahun	A1	A2	A3	A4
GIAA	2018	-0,71072	-0,163847299	0,06892	0,18198718
	2019	-0,47668	-0,151586588	0,011729	0,19292667
ASSA	2018	-0,15101	-0,089981059	0,044883	0,38931723
	2019	-0,1212	-0,096942645	0,024205	0,38112363
BIRD	2018	0,065676	0,342826194	0,087155	3,11548726
	2019	0,024955	0,336220742	0,055758	2,68232151
BPTR	2018	0,265477	0,04049971	0,047115	0,63039341
	2019	0,239624	0,070331172	0,023241	0,68786007
BULL	2018	0,062732	0,320204941	0,045078	1,42344809
	2019	0,088339	0,165614438	0,04249	1,05653508
CMPP	2018	-0,82478	-2,195488895	-0,37506	-0,2199416
	2019	-0,40617	-0,242204108	-0,02365	0,08383743
DEAL	2018	0,495269	0,020037117	0,019281	0,98125472
	2019	0,626803	0,017591812	0,002621	0,83889806
LEAD	2018	-0,11034	0,186751095	0,287741	0,46068312
	2019	0,038917	0,250461566	0,056685	0,36700246
IATA	2018	-0,21667	-0,823994954	-0,1363	1,27826611
	2019	-0,27082	-1,015551178	-0,10514	1,41509545
IPCM	2018	0,537897	0,142464063	0,104239	8,82054051
	2019	0,439506	0,157854071	0,103358	5,39996764
HELI	2018	0,191637	0,077244105	0,075147	0,64036517
	2019	0,177624	0,214640341	0,147116	1,85191537
NELY	2018	0,249854	0,354131718	0,120673	8,30808559
	2019	0,210123	0,391619305	0,107003	7,06076294
SAPX	2018	0,600977	-0,708522467	-0,32895	2,14919268
	2019	0,581117	-0,183007316	0,253958	2,12169459
SMDR	2018	0,033168	0,308273532	0,020996	1,25062976
	2019	0,093276	0,255286964	-0,10644	0,91279135
TAMU	2018	-0,06929	0,520468027	-0,03742	1,05268676

	2019	-0,2702	0,502380768	0,116434	0,88786943
WEHA	2018	-0,1017	0,020473304	0,014644	0,85679629
	2019	-0,07175	0,037454957	0,024129	1,28991981
LRNA	2018	0,042018	-0,184402663	-0,09077	6,08990229
	2019	0,070588	-0,212802057	-0,02142	6,29902572
PORT	2018	0,221069	0,150812435	-0,00147	0,87595661
	2019	0,166334	0,187333028	0,015808	0,93573011
PSSI	2018	0,095139	0,001011883	0,127259	1,86880784
	2019	-0,0144	-2,48802E-05	0,111763	1,62100108
SAFE	2018	-0,48818	-2,259971602	-0,06374	0,14841695
	2019	-0,46307	-2,173451805	0,03442	0,12593769
SHIP	2018	-0,08922	0,166234079	0,072001	0,71384395
	2019	-0,01461	0,239029035	0,114448	1,0763748
SOCI	2018	0,102589	0,228380702	0,023201	1,04509231
	2019	0,11996	0,230786125	0,018944	0,95122177
TPMA	2018	-0,05615	0,379116203	0,072955	2,11016171
	2019	-0,03187	0,409109278	0,078931	2,42683494

Nama Perusahaan	Tahun	6,25 (A1)	3,26 (A2)	6,75 9 (A3)	1,05 (X4)
GIAA	2018	-4,441993087	-0,53414	0,465207	0,1910865
	2019	-2,979267121	-0,49417	0,07917	0,202573
ASSA	2018	-0,943807421	-0,29334	0,302958	0,4087831
	2019	-0,757506926	-0,31603	0,163386	0,4001798
BIRD	2018	0,410474199	1,117613	0,588295	3,2712616
	2019	0,155965798	1,09608	0,376364	2,8164376
BPTR	2018	3,150248327	0,132029	0,318025	0,6619131
	2019	2,547086398	0,22928	0,156877	0,7222531
BULL	2018	0,392076615	1,043868	0,304279	1,4946205
	2019	0,75635251	0,539903	0,286806	1,1093618
CMPP	2018	-5,1548945	-7,15729	-2,53167	-0,2309386
	2019	-2,538557067	-0,78959	-0,15966	0,0880293
DEAL	2018	3,095433379	0,065321	0,130148	1,0303175

	2019	3,917515878	0,057349	0,01769	0,880843
LEAD	2018	-0,689597656	0,608809	1,94225	0,4837173
	2019	0,243229442	0,816505	0,382624	0,3853526
IATA	2018	-1,354215176	-2,68622	-0,92001	1,3421794
	2019	-1,692656142	-3,3107	-0,70972	1,4858502
IPCM	2018	3,361853433	0,464433	0,703611	9,2615675
	2019	2,746910579	0,514604	0,697668	5,669966
HELI	2018	1,197731743	0,251816	0,50724	0,6723834
	2019	1,110150488	0,699728	0,99303	1,9445111
NELY	2018	1,5615892	1,154469	0,814543	8,7234899
	2019	1,313271845	1,276679	0,722267	7,4138011
SAPX	2018	3,75610572	-2,30978	-2,22043	2,2566523
	2019	3,631982935	-0,5966	1,714217	2,2277793
SMDR	2018	0,2073021	1,004972	0,141722	1,3131613
	2019	0,582972745	0,832236	-0,71849	0,9584309
TAMU	2018	-0,433061087	1,696726	-0,25261	1,1053211
	2019	-1,688721148	1,637761	0,785931	0,9322629
WEHA	2018	-0,635594347	0,066743	0,098844	0,8996361
	2019	-0,448467196	0,122103	0,162872	1,3544158
LRNA	2018	0,262615432	-0,60115	-0,61271	6,3943974
	2019	0,441177836	-0,69373	-0,14457	6,613977
PORT	2018	1,381683455	0,491649	-0,00989	0,9197544
	2019	1,03958489	0,610706	0,106704	0,9825166
PSSI	2018	0,594617275	0,003299	0,858995	1,9622482
	2019	-0,089995267	-8,1E-05	0,754398	1,7020511
SAFE	2018	-3,051152748	-7,36751	-0,43027	0,1558378
	2019	-2,89421579	-7,08545	0,232333	0,1322346
SHIP	2018	-0,557613919	0,541923	0,48601	0,7495362
	2019	-0,091329222	0,779235	0,772521	1,1301935
SOCI	2018	0,641184088	0,744521	0,156607	1,0973469
	2019	0,749748881	0,752363	0,127869	0,9987829
TPMA	2018	4,240458185	1,235919	0,492446	2,2156698
	2019	4,426158787	1,333696	0,532784	2,5481767

Lampiran 04. Hasil Z-Score Prediksi Model Altman Z-Score Modifikasi

Tabel Hasil Prediksi Model Altman

Nama Perusahaan	Tahun	Z-Score	Keterangan
GIAA	2018	-4,3198418	Bangkrut
	2019	-3,1916959	Bangkrut
ASSA	2018	-0,5254048	Bangkrut
	2019	-0,509974	Bangkrut
BIRD	2018	5,3876438	Sehat
	2019	4,4448474	Sehat
BPTR	2018	2,7711992	Sehat
	2019	2,6060578	Sehat
BULL	2018	3,2348442	sehat
	2019	2,4881912	<i>Grey Area</i>
CMPP	2018	-15,074798	Bangkrut
	2019	-3,399771	Bangkrut
DEAL	2018	4,32122	Sehat
	2019	4,8733979	Sehat
LEAD	2018	2,3451787	<i>Grey Area</i>
	2019	1,8277112	<i>Grey Area</i>
IATA	2018	-3,6182668	Bangkrut
	2019	-4,2272224	Bangkrut
IPCM	2018	13,791465	Sehat
	2019	9,6291491	Sehat
HELI	2018	2,6291712	Sehat
	2019	4,747419	Sehat
NELY	2018	12,254092	Sehat
	2019	10,726019	Sehat
SAPX	2018	1,4825433	<i>Grey Area</i>
	2019	6,9773755	Sehat
SMDR	2018	2,6671572	Sehat
	2019	1,6551443	<i>Grey Area</i>

TAMU	2018	2,1163765	<i>Grey Area</i>
	2019	1,6672345	<i>Grey Area</i>
WEHA	2018	0,4296292	Bangkrut
	2019	1,1909234	<i>Grey Area</i>
LRNA	2018	5,4431512	Sehat
	2019	6,2168527	Sehat
PORT	2018	2,783195	Sehat
	2019	2,7395115	Sehat
PSSI	2018	3,4191595	Sehat
	2019	2,3663725	<i>Grey Area</i>
SAFE	2018	-10,693091	Bangkrut
	2019	-9,6151009	Bangkrut
SHIP	2018	1,2198552	<i>Grey Area</i>
	2019	2,5906198	Sehat
SOCI	2018	2,6396586	Sehat
	2019	2,6287632	Sehat
TPMA	2018	3,5931056	Sehat
	2019	4,2154695	Sehat



Lampiran 05 Data Komponen Laporan keuangan Model Springate

Data Model Springate

Nama Perusahaan	Tahun	NWC	TA	EBIT	CL	SALES
GIAA	2018	- 2.953.374.475	4.155.474.830	286.393.446	3.061.396.001	4.330.441.061
	2019	- 2.123.943.734	4.455.675.774	52.260.433	3.257.836.267	4.572.638.083
ASSA	2018	- 613.480.279.875	4.062.536.132.739	182.337.295.412	1.150.241.108.007	1.862.945.638.339
	2019	- 587.731.277.712	4.849.223.630.042	117.377.160.073	1.240.237.695.433	2.329.565.792.542
BIRD	2018	456.786	6.955.157	606.175	614.987	4.218.702
	2019	185.270	7.224.304	443.962	733.515	4.047.691
BPTR	2018	108.547.850.132	408.878.317.131	19.264.217.360	155.864.998.470	132.167.476.386
	2019	128.470.370.329	536.133.980.207	12.460.341.391	165.747.918.407	162.596.163.771
BULL	2018	20.700.262	329.977.950	14.874.865	63.838.975	85.432.450
	2019	46.661.081	550.843.358	23.405.217	86.755.385	101.451.071
CMPP	2018	- 2.346.545.266.810	2.845.045.212.353	- 1.067.069.354.297	2.806.387.704.648	4.232.768.047.707
	2019	- 1.061.348.400.801	2.613.070.074.932	- 61.806.971.146	2.007.253.622.193	6.708.800.607.590
DEAL	2018	123.900.015.791	250.166.940.746	4.823.522.944	110.328.421.284	236.184.959.298
	2019	172.676.443.224	275.487.784.551	721.971.451	110.399.868.528	144.400.863.183
LEAD	2018	- 17.285.877	156.666.326	45.079.296	23.656.670	28.892.851
	2019	5.873.983	150.937.294	8.555.896	10.004.612	26.611.312
IATA	2018	- 14.829.813	68.442.839	- 9.328.581	25.761.926	20.279.948
	2019	- 16.547.755	61.101.287	- 6.424.412	21.944.991	14.884.152
IPCM	2018	623.526.339	1.159.193.789	120.832.796	118.037.677	727.051.393

	2019	562.261.650	1279304590	132.226.696	199.892.353	681.676.569
HELI	2018	50.700.671.500	264.566.083.938	19.881.269.788	133.865.412.438	279.266.205.363
	2019	34.316.791.280	193.198.983.272	28.422.572.153	49.378.265.088	318.024.503.004
NELY	2018	118.517.243.256	474.345.474.753	57.240.726.938	23.526.300.566	236.020.877.647
	2019	110.833.395.968	527.467.886.738	56.440.407.218	23.179.545.509	250.170.826.551
SAPX	2018	58.627.343.016	97553402678	- 32.090.466.429	19.559.153.698	229.821.404.369
	2019	91.332.012.781	157.166.234.017	39.913.636.058	31.755.734.984	394.765.940.589
SMDR	2018	19.894.061	599.790.746	12.593.132	201.448.507	482.446.122
	2019	48.244.517	517.225.263	- 55.055.359	176.004.127	438.865.360
TAMU	2018	- 6.939.889	100.157.478	- 3.748.253	11.850.515	15.266.069
	2019	- 23.642.530	87.501.606	10.188.187	29.116.048	15.541.452
WEHA	2018	- 33.702.174.701	331.404.130.533	4.852.956.130	56.398.943.588	159.846.792.883
	2019	- 19.345.269.619	269.602.629.189	6.505.276.816	39.953.268.587	146.173.217.700
LRNA	2018	13.112.260.085	312.059.443.277	- 28.326.165.609	20.166.061.081	102.242.420.595
	2019	21.362.663.543	302.636.796.677	- 6.481.690.867	16.654.963.274	124.579.469.969
PORT	2018	457.613.539	2.069.999.904	- 3.033.365	409.115.604	1.187.093.718
	2019	369.871.423	2.223.672.560	35.151.914	628.274.109	1.433.849.787
PSSI	2018	10.476.160	110.114.527	14.013.016	19.211.540	63.563.972
	2019	- 1.917.958	133.198.533	14.886.618	33.145.348	75.325.053
SAFE	2018	- 169.810.961.225	347.841.814.370	- 22.172.674.202	210.911.344.358	80.713.350.908
	2019	- 165.527.012.319	357.452.208.844	12.303.410.257	190.967.041.916	180.073.555.181
SHIP	2018	- 20.876.942	233.998.620	16.848.242	47.438.990	67.453.067
	2019	- 3.066.090	209.823.999	24.013.838	39.059.635	90.636.945

SOCI	2018	67.696.464	659.877.417	15.309.792	36.719.559	132.401.822
	2019	82.558.243	688.215.790	13.037.222	38.652.304	157.273.513
TPMA	2018	- 6.259.306	111.477.554	8.132.834	24.013.599	43.873.703
	2019	- 3.557.823	111.635.784	8.811.513	20.569.296	47.788.689



Lampiran 06 Hasil Score Rasio Model Springate

Table 4.3
Perhitungan Rasio Model Springate

Nama Perusahaan	Tahun	S1	S2	S3	S4
GIAA	2018	-0,710718894	0,068919548	0,093549951	1,042104991
	2019	-0,476682739	0,011728958	0,016041455	1,026250184
ASSA	2018	-0,151009187	0,044882627	0,158520935	0,458567155
	2019	-0,121201108	0,024205351	0,094640858	0,480399744
BIRD	2018	0,065675872	0,087154754	0,985671242	0,606557408
	2019	0,025645377	0,061453948	0,60525279	0,560288022
BPTR	2018	0,504039732	0,047114793	0,123595532	0,323244033
	2019	0,407533824	0,023241096	0,075176458	0,303275244
BULL	2018	0,062732258	0,045078361	0,233006012	0,258903512
	2019	0,121016402	0,042489787	0,269784026	0,184174084
CMPP	2018	-0,82478312	-0,375062354	-0,380228773	1,487768289
	2019	-0,406169131	-0,023653009	-0,030791809	2,567401721
DEAL	2018	0,495269341	0,019281216	0,043719677	0,944109396
	2019	0,62680254	0,002620702	0,006539604	0,524164305
LEAD	2018	-0,110335625	0,287740813	1,905563885	0,184422854
	2019	0,038916711	0,056685103	0,855195184	0,17630707
IATA	2018	-0,216674428	-0,1362974	-0,362107282	0,296304892
	2019	-0,270824983	-0,105143645	-0,292750724	0,243598011
IPCM	2018	0,537896549	0,10423865	1,023679888	0,627204355
	2019	0,439505693	0,10335826	0,661489517	0,532849311
HELI	2018	0,191637079	0,075146706	0,148516853	1,055563136
	2019	0,177624078	0,147115537	0,575608967	1,646098223
NELY	2018	0,249854272	0,120673075	2,433052608	0,497571686
	2019	0,210123495	0,107002547	2,434922945	0,474286365
SAPX	2018	0,600976915	-0,328952815	-1,640687881	2,355852262
	2019	0,58111727	0,253958087	1,256895363	2,511773238
SMDR	2018	0,033168336	0,020995876	0,062512908	0,804357395
	2019	0,093275639	-0,106443677	-0,312807205	0,848499467
TAMU	2018	-0,069289774	-0,037423596	-0,316294524	0,152420661
	2019	-0,270195384	0,116434286	0,349916548	0,177613334
WEHA	2018	-0,101695095	0,01464362	0,086046933	0,482331927
	2019	-0,071754751	0,02412913	0,162822143	0,542180238

LRNA	2018	0,042018469	-0,090771698	-1,404645433	0,327637643
	2019	0,070588454	-0,021417392	-0,389174732	0,411646803
PORT	2018	0,221069353	-0,001465394	-0,007414445	0,573475253
	2019	0,166333582	0,015808044	0,055949964	0,644811567
PSSI	2018	0,095138764	0,127258559	0,72940618	0,577253281
	2019	-0,014399243	0,111762627	0,449131444	0,565509629
SAFE	2018	-0,48818444	-0,063743556	-0,105127935	0,232040392
	2019	-0,463074526	0,034419735	0,064426878	0,503769597
SHIP	2018	-0,089218227	0,072001459	0,355156001	0,28826267
	2019	-0,014612675	0,114447528	0,614799345	0,431966531
SOCI	2018	0,102589454	0,023200964	0,416938341	0,200646088
	2019	0,119959821	0,018943509	0,337294822	0,228523546
TPMA	2018	0,67847331	0,072954902	0,338676181	0,393565354
	2019	0,708185406	0,078930901	0,463483971	0,428076798

Nama Perusahaan	Tahun	1,03 (S1)	3,07 (S1)	0,66 (S3)	0,4 (S4)
GIAA	2018	-0,732040461	0,213650598	0,065484966	0,416841996
	2019	-0,490983222	0,036359769	0,011229018	0,410500074
ASSA	2018	-0,155539463	0,137789666	0,110964654	0,183426862
	2019	-0,124837141	0,074310428	0,066248601	0,192159898
BIRD	2018	0,067646148	0,267565096	0,689969869	0,242622963
	2019	0,026414738	0,188663619	0,423676953	0,224115209
BPTR	2018	0,519160924	0,144642415	0,086516872	0,129297613
	2019	0,419759838	0,071350165	0,05262352	0,121310098
BULL	2018	0,064614226	0,138390567	0,163104209	0,103561405
	2019	0,124646894	0,130443646	0,188848818	0,073669634
CMPP	2018	-0,849526614	-1,151441426	-0,266160141	0,595107316
	2019	-0,418354205	-0,072614739	-0,021554267	1,026960688
DEAL	2018	0,510127421	0,059193335	0,030603774	0,377643758
	2019	0,645606617	0,008045556	0,004577723	0,209665722
LEAD	2018	-0,113645694	0,883364296	1,33389472	0,073769142
	2019	0,040084212	0,174023265	0,598636629	0,070522828
IATA	2018	-0,223174661	-0,418433018	-0,253475097	0,118521957
	2019	-0,278949732	-0,322790989	-0,204925507	0,097439205
IPCM	2018	0,554033446	0,320012656	0,716575922	0,250881742
	2019	0,452690863	0,317309857	0,463042662	0,213139724
HELI	2018	0,197386191	0,230700388	0,103961797	0,422225255
	2019	0,1829528	0,451644698	0,402926277	0,658439289
NELY	2018	0,2573499	0,37046634	1,703136825	0,199028674

	2019	0,2164272	0,328497819	1,704446062	0,189714546
SAPX	2018	0,619006223	-1,009885142	-1,148481516	0,942340905
	2019	0,598550788	0,779651326	0,879826754	1,004709295
SMDR	2018	0,034163386	0,064457339	0,043759036	0,321742958
	2019	0,096073908	-0,326782089	-0,218965043	0,339399787
TAMU	2018	-0,071368467	-0,11489044	-0,221406167	0,060968264
	2019	-0,278301245	0,357453257	0,244941583	0,071045334
WEHA	2018	-0,104745948	0,044955913	0,060232853	0,192932771
	2019	-0,073907394	0,074076428	0,1139755	0,216872095
LRNA	2018	0,043279023	-0,278669114	-0,983251803	0,131055057
	2019	0,072706107	-0,065751393	-0,272422312	0,164658721
PORT	2018	0,227701433	-0,004498759	-0,005190111	0,229390101
	2019	0,17132359	0,048530696	0,039164975	0,257924627
PSSI	2018	0,097992927	0,390683775	0,510584326	0,230901312
	2019	-0,01483122	0,343111266	0,314392011	0,226203852
SAFE	2018	-0,502829973	-0,195692717	-0,073589555	0,092816157
	2019	-0,476966762	0,105668586	0,045098814	0,201507839
SHIP	2018	-0,091894774	0,221044479	0,248609201	0,115305068
	2019	-0,015051056	0,351353911	0,430359541	0,172786612
SOCI	2018	0,105667138	0,137789666	0,291856838	0,080258435
	2019	0,123558616	0,058156573	0,236106375	0,091409419
TPMA	2018	0,698827509	0,223971548	0,237073327	0,157426142
	2019	0,729430968	0,242317866	0,32443878	0,171230719
		0,204327537	-0,214506419	-0,812500449	0,125780268



Lampiran 07. Hasil S-Score Prediksi Model

Tabel 4.4
Hasil Prediksi Model Springate

Nama Perusahaan	Tahun	S-Score	Keterangan
GIAA	2018	-0,036062901	Bangkrut
	2019	-0,032894361	Bangkrut
ASSA	2018	0,276641719	Bangkrut
	2019	0,207881785	Bangkrut
BIRD	2018	1,267804076	sehat
	2019	0,862870519	sehat
BPTR	2018	0,879617825	sehat
	2019	0,665043622	Bangkrut
BULL	2018	0,469670406	Bangkrut
	2019	0,517608991	Bangkrut
CMPP	2018	-1,672020866	Bangkrut
	2019	0,514437478	Bangkrut
DEAL	2018	0,977568288	sehat
	2019	0,867895618	sehat
LEAD	2018	2,177382463	sehat
	2019	0,883266934	sehat
IATA	2018	-0,776560819	Bangkrut
	2019	-0,709227023	Bangkrut
IPCM	2018	1,841503766	sehat
	2019	1,446183107	sehat
HELI	2018	0,954273631	sehat
	2019	1,695963065	sehat
NELY	2018	2,529981739	sehat
	2019	2,439085626	sehat
SAPX	2018	-0,597019531	Bangkrut
	2019	3,262738163	sehat
SMDR	2018	0,464122718	Bangkrut
	2019	-0,110273438	Bangkrut
TAMU	2018	-0,346696809	Bangkrut
	2019	0,395138929	Bangkrut
WEHA	2018	0,193375589	Bangkrut
	2019	0,33101663	Bangkrut
LRNA	2018	-1,087586836	Bangkrut
	2019	-0,100808877	Bangkrut
PORT	2018	0,447402664	Bangkrut

	2019	0,516943887	Bangkrut
PSSI	2018	1,230162341	sehat
	2019	0,868875908	sehat
SAFE	2018	-0,679296088	Bangkrut
	2019	-0,124691523	Bangkrut
SHIP	2018	0,493063974	Bangkrut
	2019	0,939449009	sehat
SOCI	2018	0,615572077	Bangkrut
	2019	0,509230982	Bangkrut
TPMA	2018	1,317298525	sehat
	2019	1,467418333	sehat



Lampiran 08. Hasil Opini Audit

Table 4.5

Data Hasil Opini Audit

Nama Perusahaan	Tahun	Hasil Opini Auditor
GIAA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
ASSA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
BIRD	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
BPTR	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
BULL	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
CMPP	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
DEAL	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
LEAD	2018	Wajar Dengan Pengecualian
	2019	Wajar Dengan Pengecualian
IATA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
IPCM	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
HELI	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
NELY	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
SAPX	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
SMDR	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian

TAMU	2018	Wajar Dengan Pengecualian
	2019	Wajar Dengan Pengecualian
WEHA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
LRNA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
PORT	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
PSSI	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
SAFE	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
SHIP	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
SOCI	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian
TPMA	2018	Wajar Tanpa Pengecualian
	2019	Wajar Tanpa Pengecualian

Sumber : Bursa Efek Indonesia



Lampiran 9 . Uji Normalitas

Case Processing Summary

		Cases					
		Valid		Missing		Total	
		N	Percent	N	Percent	N	Percent
Model Prediksi							
Score Prediksi	Altman Z Modifikasi	46	100.0%	0	.0%	46	100.0%
	Springate	46	100.0%	0	.0%	46	100.0%

Sumber : Pengolahan Data SPSS (2021)

Tests of Normality

		Kolmogorov-Smirnov ^a			Shapiro-Wilk		
		Statistic	df	Sig.	Statistic	df	Sig.
Score Prediksi	Altman Z Modifikasi	.202	46	.000	.902	46	.001
	Springate	.113	46	.173	.979	46	.568

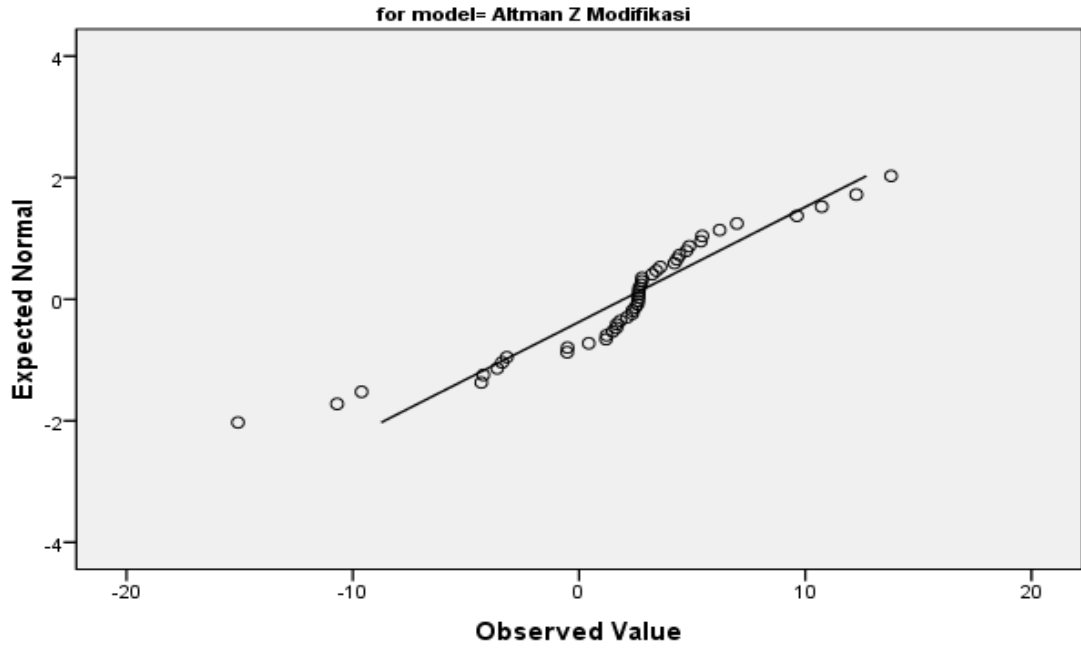
a. Lilliefors Significance Correction

Sumber : Pengolahan Data SPSS (2021)

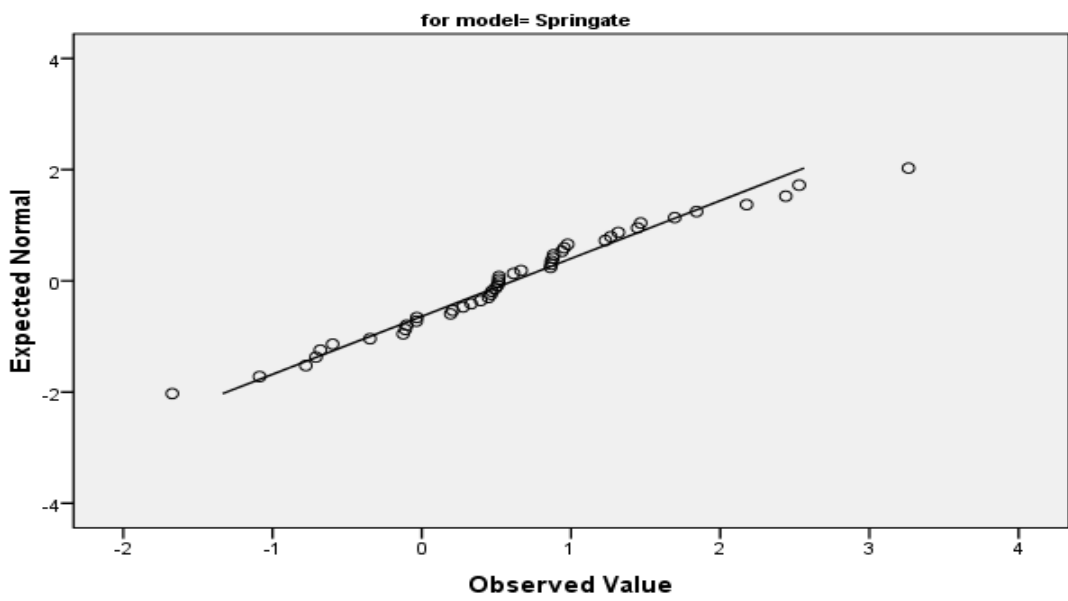


Lampiran 10. Gambar Uji Normalitas

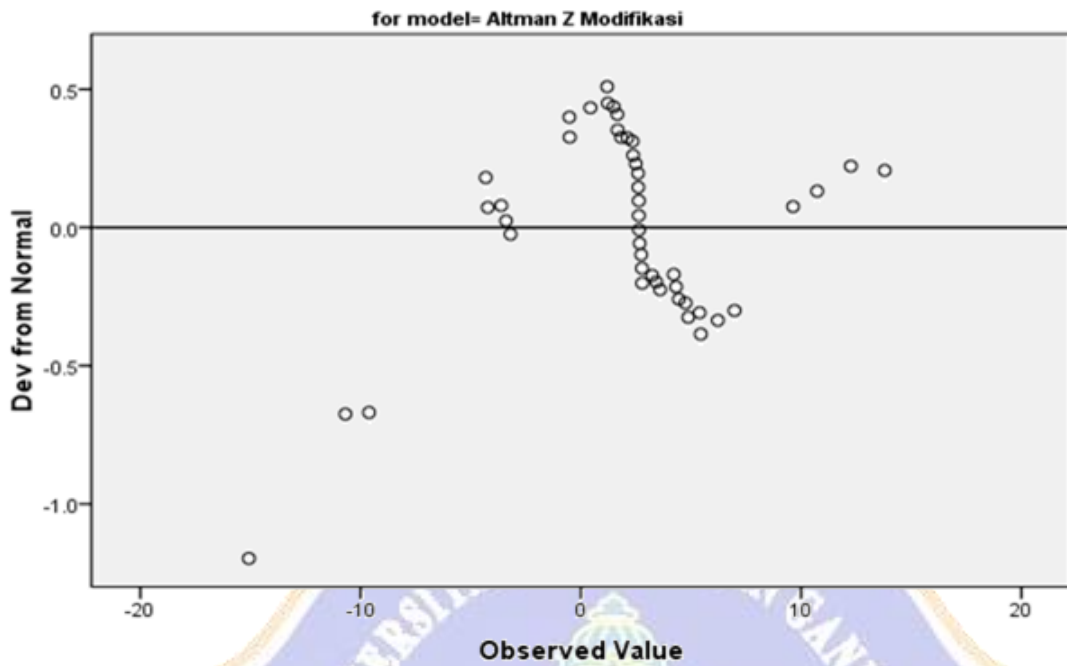
Normal Q-Q Plot of Score Prediksi



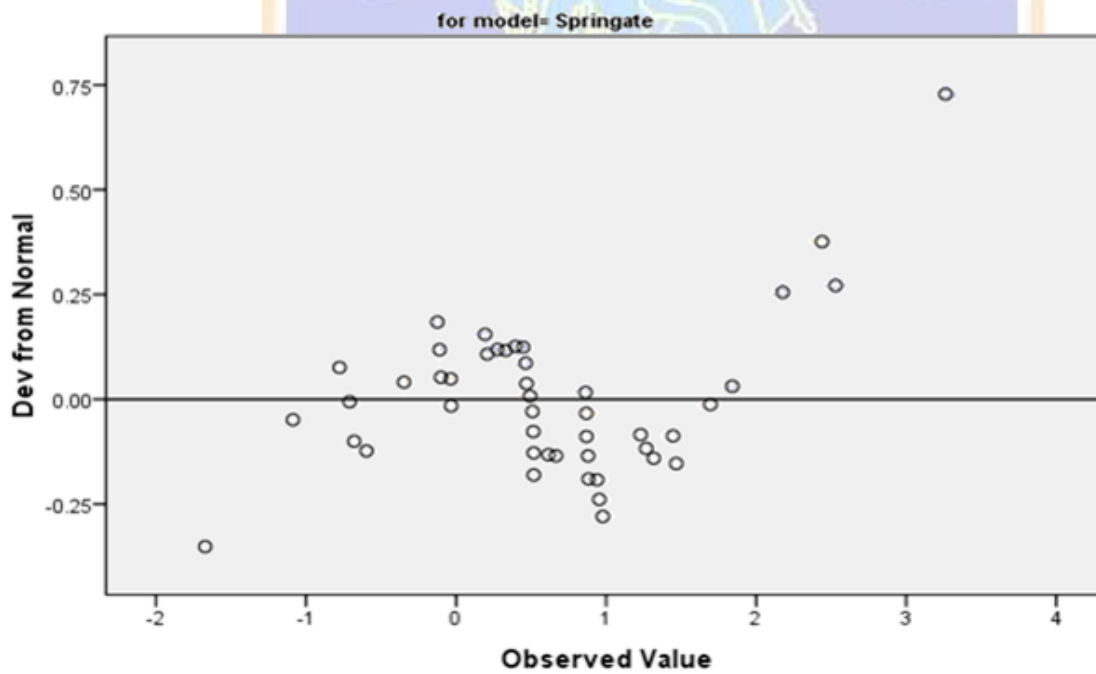
Normal Q-Q Plot of Score Prediksi

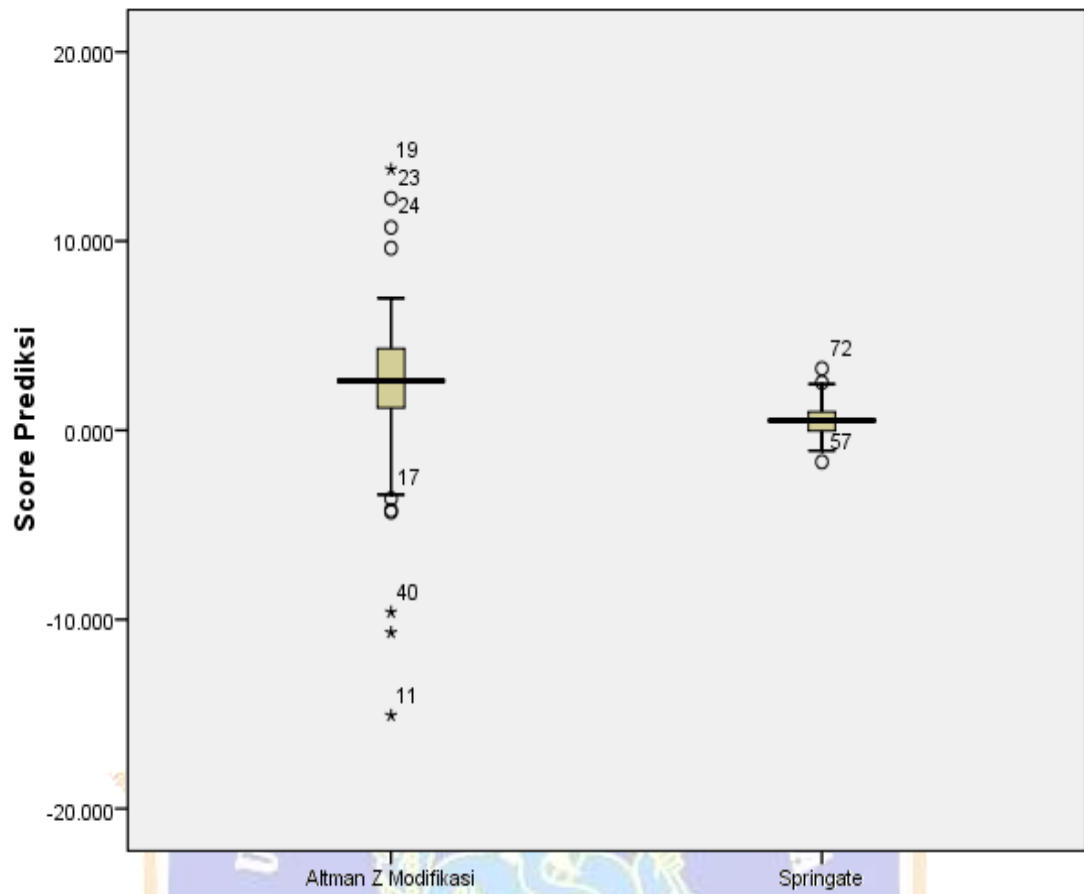


Detrended Normal Q-Q Plot of Score Prediksi



Detrended Normal Q-Q Plot of Score Prediksi





Lampiran 11. Uji Kruskal Wallis Test

Ranks

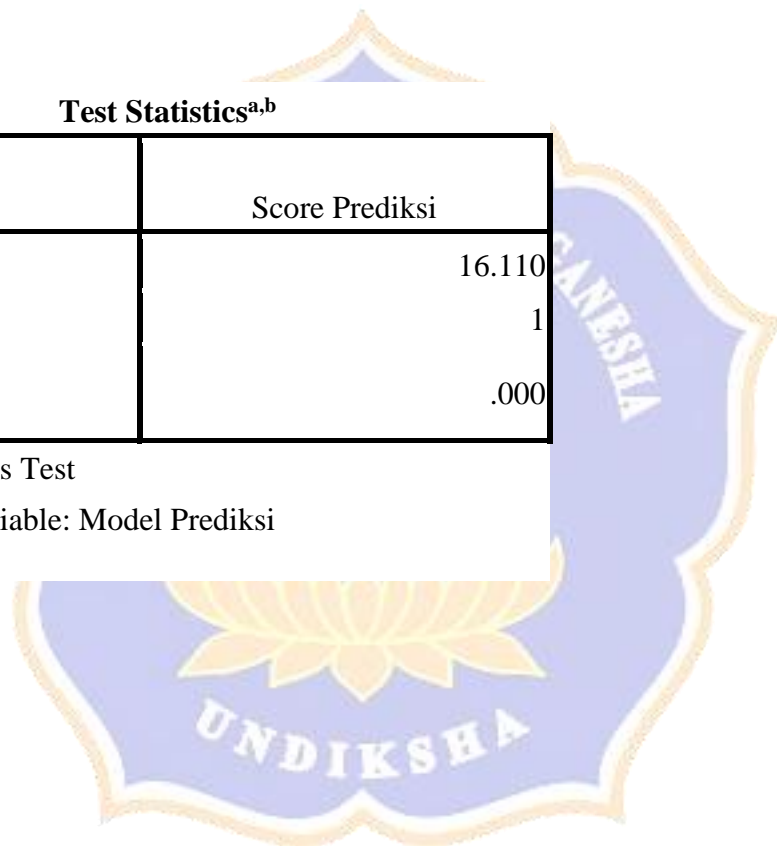
Model Prediksi		N	Mean Rank
Score Prediksi	Altman Z Modifikasi	46	57.67
	Springate	46	35.33
	Total	92	

Test Statistics^{a,b}

	Score Prediksi
Chi-Square	16.110
df	1
Asymp. Sig.	.000

a. Kruskal Wallis Test

b. Grouping Variable: Model Prediksi



Lampiran 12. Uji Akurasi

Tabel 4.8
Matriks Perbanding
Metode Altman (Z-Score) Dan Opini Audit

Altman Z	Opini Auditor		
	WTP	WDP	TW/MMP
$Z > 2,6$	25	0	0
$1,1 < Z < 2,6$	6	4	0
$Z < 1.1$	11	0	0

Tabel 4.9
Matriks Perbanding
Metode Pringate Dan Opini Audit

Pringate	Opini Auditor	
	WTP /WDP	TW/MMP
$S \geq 0,862$	16	0
$S < 0,862$	30	0

Prediksi	Model Altman	Model Springate
Bangkrut	11	30
Grey Area	25	0
Sehat	10	16
Total	46	46
Akurasi (%)	63%	35%
Error (%)	37%	65%