

# LAMPIRAN-LAMPIRAN



## Lampiran 01. Data Penelitian

### Data Model Altman

Kode Perusahaan	Periode	Z1	Z2	Z3	Z4	Z5	z
APLN	2017	0.40	50.1791806	0.06587	0.1808	0.24463384	71.30
	2018	0.41	34.99455383	0.00665	0.0270	0.17020533	49.70
	2019	0.44	37.72289269	0.00965	0.1220	0.12873154	53.57
	2020	0.37	- 31.58889143	0.01299	0.7199	0.16308335	(43.14)
ARMY	2017	0.70	0.008150524	0.02094	0.0286	0.11010412	1.05
	2018	0.79	0.003270372	0.04056	0.0049	0.12632745	1.21
	2019	0.78	0.033369857	0.00970	0.0000	0.04827879	1.07
	2020	0.84	0.033478964	0.01240	0.0000	0.03789794	1.14
ASRI	2017	0.41	0.001418097	0.06969	0.0002	0.18897268	0.92
	2018	0.46	0.000699253	0.04956	0.0003	0.19028636	0.90
	2019	0.48	0.001342585	0.05076	0.0002	0.15874824	0.91
	2020	0.44	0.000688188	- 0.04523	0.0026	0.06657862	0.45
BAPA	2017	0.67	2.726608824	0.07397	0.1241	0.25937657	5.20
	2018	0.74	2.478824839	0.02873	0.0019	0.1651148	4.62
	2019	0.95	2.855769706	0.43190	0.0000	1.32068103	7.88
	2020	0.94	-0.76877872	0.41017	0.0000	1.41004197	2.82
BCIP	2017	0.43	0.002248502	0.03485	0.0019	0.15542691	0.79
	2018	0.48	0.000231512	0.01719	0.0011	0.08608526	0.72
	2019	0.50	0.000327842	0.03390	0.0010	0.1511932	0.86
	2020	0.49	0.000434087	0.01607	0.0015	0.08045539	0.72
BEST	2017		0.005950209	0.08536	0.0007	0.17592176	

Kode Perusahaan	Periode	Z1	Z2	Z3	Z4	Z5	z
		0.67					1.27
	2018	0.66	0.009759841	0.06791	0.0025	0.15306552	1.19
	2019	0.70	0.00280789	0.06387	0.0000	0.14853487	1.20
	2020	0.69	0.003441383	- 0.01741	0.0152	0.03857271	0.83
BKSL	2017	0.66	0.096458601	0.10840	0.0014	0.10839824	1.40
	2018	0.65	0.063698393	0.08102	0.0006	0.08102057	1.22
	2019	0.62	0.064330645	0.30264	0.0012	0.59896845	2.43
	2020	0.56	- 0.052257218	0.09582	0.0002	0.36082408	1.27
BSDE	2017	0.64	0.000288209	0.06891	0.0009	0.15418239	1.14
	2018	0.58	9.50119E-05	0.00964	0.0009	0.11862595	0.85
	2019	0.62	0.001133482	0.02370	0.0004	0.11812764	0.94
	2020	0.57	0.000959036	0.02628	0.0011	0.12602754	0.89
CTRA	2017	0.49	0.000922272	0.04879	0.0003	0.20214407	0.95
	2018	0.49	0.471053428	0.04665	0.0012	0.2236986	1.62
	2019	0.49	0.502684383	0.04296	0.0007	0.21019538	1.64
	2020	0.44	0.525932942	0.04227	0.0014	0.2055967	1.62
DART	2017	0.56	0.056207719	0.00869	0.0000	0.07010959	0.85
	2018	0.52	0.046397758	0.00533	0.0000	0.05494603	0.76
	2019	0.48	0.037159965	- 0.03659	0.0000	0.06706061	0.58
	2020	0.44	0.027398348	- 0.05920	0.0000	0.04869668	0.42
LCGP	2017	0.97	0.885129807	- 0.00798	0.0062	0.00361361	2.38
	2018	0.97	- 1.040026556	- 0.00420	0.0692	0.00516155	(0.26)
	2019	0.98	- 0.041541624	- 0.00532	0.0000	0.00418521	1.10

Kode Perusahaan	Periode	Z1	Z2	Z3	Z4	Z5	z
	2020	0.98	0.081002845	- 0.00177	0.0000	0.00122433	1.28
LPCK	2017	0.62	- 0.004923887	0.03057	0.0013	0.12052327	0.96
	2018	0.80	- 0.024930743	0.26171	0.0001	0.25723231	2.05
	2019	0.89	-8.55655E- 05	0.03754	0.0011	0.13870017	1.33
	2020	0.68	- 0.000569565	- 0.36654	0.0007	0.1897587	(0.21)
LPKR	2017	0.53	- 0.000331938	0.02056	0.0007	0.18533938	0.88
	2018	0.51	- 0.000368197	0.04264	0.0007	0.2501731	1.00
	2019	0.62	0.000188461	- 0.03023	0.0005	0.22108324	0.87
	2020	0.45	0.000891176	- 0.17952	0.0010	0.22772285	0.18
MDLN	2017	0.48	0.00149526	0.04636	0.0002	0.21118839	0.95
	2018	0.45	0.221916812	0.00516	0.0001	0.1316004	1.00
	2019	0.38	0.179501501	- 0.00022	0.0002	0.09785685	0.80
	2020	0.28	0.160820548	- 0.11548	0.0000	0.04925966	0.23
OMRE	2017	0.95	0.050127906	- 0.01601	0.0000	0.04450112	1.20
	2018	0.90	0.056591126	0.03111	0.0000	0.03680187	1.30
	2019	0.89	0.057826237	- 0.01448	0.0000	0.03746223	1.14
	2020	0.86	0.05884886	- 0.05180	0.0000	0.01759439	0.96
SATU	2017	0.22	0.591986878	0.20093	0.0474	0.20092727	1.98
	2018	0.36	0.658348443	0.15667	0.0414	0.15666507	2.05
	2019	0.35	0.626537162	- 0.06676	0.0011	0.12540422	1.21
	2020	0.33	0.613548977	- 0.07037	0.0001	0.09249069	1.12
URBN	2017	0.59	0.30621688	0.01015	0.2656	0.03580142	1.37
	2018		0.173998385	0.02849	0.0650	0.14340465	

Kode Perusahaan	Periode	Z1	Z2	Z3	Z4	Z5	z
		0.67					1.32
	2019	0.40	0.950454003	0.00799	0.0006	0.02089363	1.86
	2020	0.53	0.57969364	0.03084	0.0056	0.03271307	1.59

#### Data Model Ohlson

Kode Perusahaan	Periode	LTAG NP	TLT A	WC TA	CACL	D	NIT A	CFE OTL	NI	Z
APLN	2017	2.11867	0.600662	0.0000	1.3064657	0	0.065019	0.04271	0.240616	1.282079
	2018	1.99387	0.587357	0.0000	1.0557130	0	0.00839	0.0464	3.27078	3.165673
	2019	1.86059	0.564298	0.0000	1.6643145	0	0.00025	0.029143	17.55397	9.40542
	2020	1.96909	0.626367	0.0000	1.8958830	0	0.003268	0.050361	0.00763	1.811437
ARMY	2017	119.57409	0.300320	0.69968	1.0505918	0	0.018187	0.0846	0.738014	49.5386
	2018	102.01718	0.211884	0.78812	2.9707010	0	0.037035	0.65147	0.236418	42.8421
	2019	117.00259	0.216656	0.78334	3.0576279	0	0.009926	0.248364	1.02429	47.9361
	2020	112.96183	0.155219	0.84478	3.3359584	0	0.012404	0.07224	0.005972	47.3202
ASRI	2017	1525.40552	0.586428	0.41357	0.7373862	0	0.066476	0.150213	0.565597	619.533

Kode Perusahaan	Periode	LTAG NP	TLT A	WC TA	CACL	D	NIT A	CFF OTL	NI	Z
	2018	1407.99099	0.542799	0.45720	0.6517534	0	0.046846	0.120788	0.429601	-571.979
	2019	1382.74664	0.517581	0.48242	1.3104395	0	0.04617	0.149176	0.015925	-561.618
	2020	1375.31034	0.557816	0.44218	0.6741377	0	-0.04894	0.028235	1.976549	-560.941
BAPA	2017	13.17526	0.328903	0.67110	2.3362333	0	0.072222	0.218794	0.430461	-5.77594
	2018	11.61345	0.257804	0.74220	2.5918719	0	0.044928	0.088354	0.3351	-5.2397
	2019	9.03987	0.052580	0.94742	24.8818761	0	0.026443	0.025054	0.52271	-3.92234
	2020	9.22022	0.056912	0.94309	14.4713386	0	-0.00986	0.15562	0.10802	-6.67263
BCIP	2017	62.06929	0.572972	0.42703	1.1862549	0	0.064973	0.01644	0.049027	-23.7972
	2018	57.27417	0.517099	0.48290	1.1224836	0	0.059065	0.021697	0.0459	-22.196
	2019	54.76007	0.499997	0.50000	1.3836133	0	0.026717	0.00039	0.58337	-20.9477
	2020	58.91232	0.508843	0.49116	1.2837069	0	0.014269	0.015545	1.08436	-22.2909



Kode Perusahaan	Periode	LTAG NP	TLT A	WC TA	CACL	D	NIT A	CFF OTL	NI	Z
BEST	2017	420.86137	0.327123	0.67288	2.7600956	0	0.084232	0.375338	0.503711	-171.701
	2018	423.93725	0.336739	0.66326	7.7597314	0	0.066818	0.33611	-0.07308	-172.181
	2019	404.16306	0.301701	0.69830	11.3985594	0	0.059564	-0.01257	-0.0513	-164.217
	2020	407.02986	0.306506	0.69349	10.5262642	0	-0.01784	0.1014	-1.09535	-166.416
BKSL	2017	1102.16069	0.336147	0.66385	1.5560019	0	0.031172	0.011497	0.10234	-448.704
	2018	1095.38950	0.346502	0.65350	1.4700716	0	0.023138	0.14483	0.12073	-445.898
	2019	1091.03080	0.380796	0.61920	1.4306799	0	0.004364	0.07638	1.99398	-442.841
	2020	1190.29363	0.442057	0.55794	1.4032123	0	-0.03029	-0.18746	-0.42655	-485.291
BSDE	2017	3381.54866	0.364612	0.63539	2.3734917	0	0.111351	0.277388	0.300894	-1376.42
	2018	3511.49745	0.418694	0.58131	3.3618831	0	0.032664	0.07411	-1.00331	-1428.07
	2019	3444.57009	0.383483	0.61652	3.9276795	0	0.057389	0.096435	0.228151	-1401.73

Kode Perusahaan	Periode	LTAG NP	TLT A	WC TA	CACL	D	NIT A	CFF OTL	NI	Z
	2020	3943.38071	0.433627	0.56637	2.3704811	0	0.007989	0.055485	-1.59558	-1603.46
CTRA	2017	2345.48319	0.512098	0.48790	1.9364233	0	0.031957	0.033654	-0.0747	-953.405
	2018	2310.98555	0.514589	0.48541	5.3932573	0	0.037992	0.059143	0.109071	-939.184
	2019	2285.98286	0.509295	0.49070	2.1741967	0	0.035454	0.053152	-0.00757	-929.227
	2020	2543.38981	0.555281	0.44472	1.7783495	0	0.034917	0.055679	0.055937	-1033.71
DART	2017	468.09473	0.440410	0.55959	0.5364593	0	0.004744	0.036654	-2.67909	-188.541
	2018	465.39733	0.482148	0.51785	0.3935093	0	0.0019	0.033201	-0.64998	-188.195
	2019	434.57084	0.518217	0.48178	0.1785544	0	-0.0379	-0.06571	0.525158	-177.684
	2020	431.25792	0.562191	0.43781	0.2992852	0	-0.06012	-0.02264	0.351318	-175.855
LCGP	2017	122.18819	0.031037	0.96896	31.0595922	0	-0.00807	-0.23823	0.626642	-51.9975
	2018	111.12882	0.027945	0.97206	34.8822726	0	-0.00433	0.029211	-0.43773	-46.6061



Kode Perusahaan	Periode	LTAG NP	TLT A	WC TA	CACL	D	NIT A	CFF OTL	NI	Z
	2019	103.28056	0.024303	0.97570	40.5201482	0	-0.00543	-0.17033	0.097568	-43.346
	2020	105.83925	0.024307	0.97569	40.2939566	0	-0.0018	0.002939	0.004842	-44.3134
LPCCK	2017	916.60066	0.380080	0.61992	5.8102999	0	0.02958	0.72475	1.16564	-372.185
	2018	578.93074	0.197396	0.80260	5.9572739	0	0.258529	0.280318	0.417045	-237.062
	2019	771.71310	0.109394	0.89061	6.6240748	0	0.031428	0.1856	2.39132	-314.384
	2020	629.74239	0.323102	0.67690	6.6240748	0	-0.37516	0.22055	1.666142	-258.108
LPKR	2017	4177.86089	0.474032	0.52597	5.1367606	0	0.015095	0.16748	0.2161	-1699.18
	2018	3356.81521	0.488620	0.51138	4.5315874	0	0.034656	0.08036	0.251755	-1365.2
	2019	3478.58613	0.375879	0.62412	5.4055941	0	0.03743	0.21924	0.918664	-1417.51
	2020	3360.42555	0.545485	0.45452	3.1283028	0	-0.18581	0.08388	0.829237	-1367.97
MDLN	2017	1074.38989	0.515232	0.48477	1.3301597	0	0.042109	0.091103	0.092249	-436.182

Kode Perusahaan	Periode	LTAG NP	TLT A	WC TA	CACL	D	NIT A	CFF OTL	NI	Z
	2018	1026.29032	0.551482	0.44852	2.1946126	0	0.001659	-0.0811	-11.6661	-410.118
	2019	998.78506	0.621747	0.37825	0.9071377	0	-0.00655	0.035627	0.621881	-406.57
	2020	962.15155	0.715812	0.28419	0.2569296	0	-0.11878	0.011955	1.148563	-391.084
OMRE	2017	312.23763	0.053948	0.94605	1.7557563	0	-0.0156	0.08098	2.905021	-132.523
	2018	286.62073	0.095244	0.90476	1.0334595	0	0.031501	-0.15724	0.747055	-119.108
	2019	267.42115	0.105601	0.89440	1.6676656	0	-0.01427	0.15737	1.6082	-113.253
	2020	267.84600	0.141283	0.85872	0.8711373	0	-0.05394	-0.15029	0.744999	-112.696
SATU	2017	19.70053	0.781044	0.21896	1.6525268	0	0.017956	0.06085	0	-4.86663
	2018	21.09947	0.640245	0.35976	2.2251575	0	-0.00984	-0.11883	1.28035	-8.79574
	2019	17.82740	0.647733	0.35227	1.4889481	0	-0.05787	0.07833	0.405728	-6.90876
	2020	16.88479	0.669305	0.33069	4.3872465	0	-0.07133	-0.0802	-0.01842	-5.89971

Kode Perusahaan	Periode	LTAG NP	TLT A	WC TA	CACL	D	NIT A	CFF OTL	NI	Z
URBN	2017	75.23484	0.405975	0.59402	13.3987611	0	0.010153	-0.59383	-6.28507	-26.241
	2018	109.33844	0.333653	0.66635	3.4181226	0	0.028491	0.180983	0.38771	-44.7055
	2019	172.44782	0.599580	0.40042	1.8844076	0	0.007473	-0.1128	-0.63265	-68.037
	2020	255.38505	0.470294	0.52971	1.3607248	0	0.025186	-0.08946	0.794467	-103.566

#### Data Model Foster

Kode Perusahaan	Periode	X	Y	Z
APLN	2017	(0.01)	1.10	1.10
	2018	(0.18)	1.61	1.43
	2019	(0.18)	1.27	1.09
	2020	(0.09)	1.77	1.68
ARMY	2017	(0.07)	425.10	425.04
	2018	(0.06)	1,932.77	1,932.71
	2019	(0.43)	2.70	2.26
	2020	(0.52)	262.40	261.88
ASRI	2017	(0.08)	4.97	4.89
	2018	(0.12)	3.63	3.51
	2019	(1.24)	14.62	13.38
	2020	(1.95)	2.47	0.53

Kode Perusahaan	Periode	X	Y	Z
BAPA	2017	(0.30)	2.10	1.80
	2018	(0.15)	10.60	10.45
	2019	(0.08)	21.79	21.71
	2020	(0.23)	9.20	8.97
BCIP	2017	(0.04)	6.18	6.14
	2018	(0.01)	4.19	4.18
	2019	(0.03)	17.45	17.42
	2020	(0.01)	141.76	141.74
BEST	2017	(0.03)	3.38	3.35
	2018	(0.02)	3.21	3.19
	2019	(0.02)	2.56	2.54
	2020	(0.01)	0.61	0.60
BKSL	2017	(0.12)	4.19	4.07
	2018	(0.12)	2.84	2.72
	2019	(0.11)	0.22	0.12
	2020	(0.16)	(1.14)	(1.30)
BSDE	2017	(0.30)	21.79	21.49
	2018	(0.95)	3.42	2.47
	2019	(0.45)	3.19	2.74
	2020	(0.44)	1.57	1.13
CTRA	2017	(0.17)	3.57	3.40
	2018	(0.16)	3.26	3.09
	2019	(0.17)	2.74	2.57
	2020	(0.15)	2.19	2.04

Kode Perusahaan	Periode	X	Y	Z
DART	2017	(0.06)	1.12	1.06
	2018	(0.09)	1.08	0.99
	2019	(0.16)	0.49	0.34
	2020	(0.10)	0.17	0.07
LCGP	2017	-	(3,509.83)	0.07
	2018	(9.22)	(1,761.64)	(1,770.86)
	2019	(3.77)	(0.66)	(4.43)
	2020	(7.06)	(0.66)	(7.71)
LPCK	2017	(0.62)	30.20	29.58
	2018	(0.46)	60.85	60.39
	2019	(0.15)	23.86	23.71
	2020	(0.19)	2.64	2.45
LPKR	2017	(1.00)	5.84	4.83
	2018	(0.95)	4.15	3.21
	2019	(0.14)	0.17	0.03
	2020	(0.17)	0.31	0.14
MDLN	2017	(0.11)	2.18	2.07
	2018	(0.13)	1.62	1.49
	2019	(0.18)	1.13	0.96
	2020	(0.24)	0.43	0.19
OMRE	2017	(0.09)	12.99	12.89
	2018	(0.11)	3.97	3.86

Kode Perusahaan	Periode	X	Y	Z
	2019	(0.12)	3.79	3.67
	2020	(0.13)	0.83	0.70
SATU	2017	(0.14)	(0.10)	(0.24)
	2018	(0.10)	(0.55)	(0.65)
	2019	(0.15)	0.69	0.55
	2020	(0.08)	1.03	0.96
URBN	2017	(0.21)	5.12	4.91
	2018	(0.34)	2.49	2.15
	2019	(0.15)	1.02	0.87
	2020	(0.03)	0.64	0.61

## Lampiran 02. Hasil Uji Penelitian

### Hasil Uji Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ALTMAN	68	.00000	71.30000	3.8383824	11.98695729
FOSTER	68	.00000	1932.71000	45.2967647	240.40845802
OHSLON	68	.00000	3.17000	.0920588	.46339293
Valid N (listwise)	68				

### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		LN_ALTMAN	LN_FOSTER	LN_OHSLON
N		65	62	3
Normal Parameters <sup>a,b</sup>	Mean	.2793737	1.0506265	.6646395
	Std. Deviation	.88867938	2.00640280	.45762223
	Absolute	.162	.152	.229
Most Extreme Differences	Positive	.162	.152	.229
	Negative	-.132	-.088	-.191
Kolmogorov-Smirnov Z		1.309	1.196	.396



Asymp. Sig. (2-tailed)	.065	.115	.998
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a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Paired Sample T-Test Model Altman dengan Model Ohlson

#### Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Model Altman - Model Ohlson	373.20397	472.65299	57.31759	258.79757	487.61037	6.511	67	.000

### Hasil Uji Paired Sample T-Test Model Altman dengan Model Foster

#### Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Model Altman - Model Foster	-41.45838	241.19192	29.24882	-99.83926	16.92250	-1.417	67	.161

### Hasil Uji Paired Sample T-Test Model Ohlson dengan Model Foster

#### Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Model Ohlson - Model Foster	414.66235	506.29469	61.39725	537.21178	292.11293	6.754	67	.000

## RIWAYAT HIDUP



Kadek Ayu Indriyanti Atmaja adalah anak perempuan dari dua bersaudara yang lahir di Seririt pada tanggal 07 Juli 1999. Penulis merupakan anak kedua yang lahir dari pasangan suami istri Made Novi Kana Mahawan dengan Ayu Ginanti. Penulis berkebangsaan Indonesia dan memeluk agama Hindu. Saat ini penulis beralamat di Desa Lokapasa Dusun Carik Agung, Kecamatan Seririt, Kabupaten Buleleng, Bali. Penulis memulai pendidikan sekolah dasar pada tahun 2005 di SD No 1 Seririt dan lulus jenjang pendidikan sekolah dasar pada tahun 2011. Penulis kemudian melanjutkan pendidikan menengah pertamanya di SMP Negeri 4 Seririt pada tahun 2011 dan berhasil lulus pada tahun 2014. SMA Negeri 1 Seririt merupakan tempat penulis menempuh pendidikan menengah atas dan dinyatakan lulus pada tahun 2017. Penulis memilih melanjutkan pendidikannya di Universitas Pendidikan Ganesha dengan bergabung di jurusan Akuntansi Program S1 untuk memperoleh gelar Sarjana Ekonomi. Kini penulis telah berhasil menyelesaikan skripsi dengan judul “Analisis Perbandingan Ketepatan *Bankrupt Prediction Models* Untuk Memprediksi *Financial Distress*”. Dengan menyelesaikan pendidikan dan mendapatkan gelar Sarjana Ekonomi, penulis berharap dapat mendapatkan pekerjaan seperti yang diinginkan dan dapat membantu perekonomian keluarga.