

Lampiran 1
Pembagian Sampel Pada Perusahaan Manufaktur Tahun 2014-2016

No	Nama Perusahaan	Kode Perusahaan	MAS	Tdk menyajikan Lapkeu	Data Tdk Lengkap
1	Holcim Indonesia Tbk.	SMCB	x		
2	Indocement Tunggal Prakarsa Tbk.	INTP	x		
3	Semen Baturaja (Persero) Tbk.	SMBR		x	
4	Semen Indonesia (Persero) Tbk.	SMGR			
5	Wijaya Karya Beton Tbk. [S]	WTON		x	
6	Arwana Citramulia Tbk.	ARNA	x		
7	Asahimas Flat Glass Tbk.	AMFG			x
8	Intikeramik Alamasri Industri Tbk	IKAI			
9	Keramik Indonesia Assosiasi Tbk. [S]	KIAS	x		
10	Mulia Industrindo Tbk.	MLIA	x		
11	Surya Toto Indonesia Tbk. [S]	TOTO	x		
12	Alakasa Industrindo Tbk. [S]	ALKA	x		
13	Alumindo Light Metal Industry Tbk.	ALMI	x		
14	Betonjaya Manunggal Tbk. [S]	BTON	x		
15	Citra Tubindo Tbk. [S]	CTBN	x		
16	Gunawan Dianjaya Steel Tbk. [S]	GDST			
17	Indal Aluminium Industry Tbk. [S]	INAI	x		
18	Jakarta Kyoei Steel Works Tbk. [S]	JKSW			
19	Jaya Pari Steel Tbk. [S]	JPRS	x		
20	Krakatau Steel (Persero) Tbk.	KRAS	x		
21	Lion Metal Works Tbk. [S]	LION	x		
22	Lionmesh Prima Tbk. [S]	LMSH	x		
23	Pelangi Indah Canindo Tbk.	PICO		x	
24	Pelat Timah Nusantara Tbk. [S]	NIKL			
25	Saranacentral Bajatama Tbk.	BAJA			
26	Steel Pipe Industry of Indonesia Tbk. [S]	ISSP		x	
27	Tembaga Mulia Semanan Tbk.	TBMS	x		
28	Barito Pacific Tbk. [S]	BRPT	x		
29	Budi Starch & Sweetener Tbk.	BUDI	x		
30	Chandra Asri Petrochemical Tbk. [S]	TPIA	x		
31	Duta Pertiwi Nusantara Tbk. [S]	DPNS	x		
32	Ekadharma International Tbk. [S]	EKAD			
33	Eterindo Wahanatama Tbk.	ETWA		x	

(Lanjutan)
Pembagian Sampel

No	Nama Perusahaan	Kode Perusahaan	MAS	Tdk menyajikan Lapkeu	Data Tdk Lengkap
34	Indo Acidatama Tbk. [S]	SRSN	x		
35	Intanwijaya Internasional Tbk. [S]	INCI			
36	Sorini Agro Asia Corporindo Tbk. [S]	SOBI		x	
37	Unggul Indah Cahaya Tbk. [S]	UNIC			x
38	Alam Karya Unggul Tbk.	AKKU		x	
39	Argha Karya Prima Industry Tbk. [S]	AKPI	x		
40	Asiaplast Industries Tbk. [S]	APLI		x	
41	Berlina Tbk. [S]	BRNA	x		
42	Champion Pacific Indonesia Tbk. [S]	IGAR			
43	Impack Pratama Industri Tbk.	IMPC		x	
44	Indopoly Swakarsa Industry Tbk. [S]	IPOL	x		
45	Lotte Chemical Titan Tbk. [S]	FPNI			
46	Sekawan Intipratama Tbk. [S]	SIAP			
47	Siwani Makmur Tbk. [S]	SIMA			
48	Trias Sentosa Tbk. [S]	TRST	x		
49	Yanaprima Hastapersada Tbk. [S]	YPAS			
50	Tunas Alfin Tbk.	TALF	x		
51	Charoen Pokphand Indonesia Tbk. [S]	CPIN	x		
52	JAPFA Comfeed Indonesia Tbk. [S]	JPFA	x		
53	Malindo Feedmill Tbk. [S]	MAIN	x		
54	Sierad Produce Tbk. [S]	SIPD	x		
55	SLJ Global Tbk.	SULI	x		
56	Tirta Mahakam Resources Tbk. [S]	TIRT			
57	Alkindo Naratama Tbk [S]	ALDO			
58	Fajar Surya Wisesa Tbk. [S]	FASW	x		
59	Indah Kiat Pulp & Paper Tbk.	INKP			
60	Kertas Basuki Rachmat Indonesia Tbk. [S]	KBRI			
61	Pabrik Kertas Tjiwi Kimia Tbk.	TKIM			
62	Suparma Tbk.	SPMA			
63	Dwi Aneka Jaya Kemasindo Tbk.	DAJK		x	
64	Toba Pulp Lestari Tbk. [S]	INRU			x
65	Kedawung Setia Industrial Tbk	KDSI		x	
66	Grand Kartech Tbk. [S]	KRAH			
67	Ateliers mecaniques D'Indonesie Tbk.	AMIN		x	

(Lanjutan)
Pembagian Sampel

No	Nama Perusahaan	Kode Perusahaan	MAS	Tdk menyajikan Lapkeu	Data Tdk Lengkap
69	Astra Otoparts Tbk. [S]	AUTO	x		
70	Gajah Tunggal Tbk. [S]	GJTL	x		
71	Garuda metalindo Tbk. [S]	BOLT		x	
72	Goodyear Indonesia Tbk. [S]	GDYR			x
73	Indo Kordsa Tbk. [S]	BRAM	x		
74	Indomobil Sukses Internasional Tbk.	IMAS	x		
75	Indospring Tbk. [S]	INDS			
76	Multi Prima Sejahtera Tbk. [S]	LPIN	x		
77	Multistrada Arah Sarana Tbk. [S]	MASA	x		
78	Nipress Tbk.	NIPS			
79	Prima Alloy Steel Universal Tbk. [S]	PRAS			x
80	Selamat Sempurna Tbk. [S]	SMSM			
81	Apac Citra Centertex Tbk.	MYTX		x	
82	Argo Pantex Tbk. [S]	ARGO			
83	Asia Pacific Fibers Tbk.	POLY	x		
84	Century Textile Industry (PS) Tbk.	CNTX		x	
85	Century Textile Industry (Seri B) Tbk.	CNTB		x	
86	Eratex Djaja Tbk.	ERTX			
87	Ever Shine Textile Industry Tbk. [S]	ESTI	x		
88	Indo-Rama Synthetics Tbk. [S]	INDR	x		
89	Nusantara Inti Corpora Tbk. [S]	UNIT			
90	Pan Brothers Tbk. [S]	PBRX			
91	Panasia Indo Resources Tbk. [S]	HDTX			
92	Polychem Indonesia Tbk. [S]	ADMG	x		
93	Ricky Putra Globalindo Tbk. [S]	RICY			
94	Sri Rejeki Isman Tbk	SRIL		x	
95	Star Petrochem Tbk. [S]	STAR			
96	Sunson Textile Manufacturer Tbk. [S]	SSTM			
97	Tifico Fiber Indonesia Tbk. [S]	TFCO	x		
98	Trisula International Tbk. [S]	TRIS		x	
99	Unitex Tbk. [S]	UNTX		x	
100	Primarindo Asia Infrastructure Tbk.	BIMA			
101	Sepatu Bata Tbk. [S]	BATA	x		
102	Jembo Cable Company Tbk. [S]	JECC	x		
103	Kabelindo Murni Tbk. [S]	KBLM			

(Lanjutan)
Pembagian Sampel

No	Nama Perusahaan	Kode Perusahaan	MAS	Tdk menyajikan Lapkeu	Data Tdk Lengkap
104	KMI Wire and Cable Tbk. [S]	KBLI	x		
105	Sumi Indo Kabel Tbk.	IKBI		x	
106	Supreme Cable Manufacturing & Commerce Tbk.[S]	SCCO			
107	Voksel Electric Tbk. [S]	VOKS			
108	Sat Nusapersada Tbk. [S]	PTSN			
109	Davomas Abadi Tbk. [S]	DAVO		x	
110	Delta Djakarta Tbk.	DLTA	x		
111	Indofood CBP Sukses Makmur Tbk. [S]	ICBP	x		
112	Indofood Sukses Makmur Tbk. [S]	INDF	x		
113	Mayora Indah Tbk. [S]	MYOR			x
114	Multi Bintang Indonesia Tbk.	MLBI			
115	Nippon Indosari Corpindo Tbk	ROTI	x		
116	Prasidha Aneka Niaga Tbk. [S]	PSDN			x
117	Sekar Bumi Tbk. [S]	SKBM			
118	Sekar Laut Tbk. [S]	SKLT	x		
119	Siantar Top Tbk. [S]	STTP	x		
120	Tiga Pilar Sejahtera Food Tbk. [S]	AISA		x	
121	Tri Banyan Tirta Tbk. [S]	ALTO		x	
122	Ultrajaya Milk Industry & Trading Co. Tbk. [S]	ULTJ			
123	Wilmar Cahaya Indonesia Tbk. [S]	CEKA	x		
124	Bentoel Internasional Investama Tbk.	RMBA	x		
125	Gudang Garam Tbk	GGRM			x
126	HM Sampoerna Tbk.	HMSP	x		
127	Wismilak Inti Makmur Tbk.	WIIM			
128	Darya-Varia Laboratoria Tbk. [S]	DVLA	x		
129	Indofarma (Persero) Tbk. [S]	INAF			
130	Industri Jamu dan Farmasi Sido Muncul Tbk. [S]	SIDO		x	
131	Kalbe Farma Tbk. [S]	KLBF	x		
132	Kimia Farma (Persero) Tbk. [S]	KAEF			
133	Merck Sharp Dohme Pharma Tbk.	SCPI		x	
134	Merck Tbk. [S]	MERK			x
135	Pyridam Farma Tbk. [S]	PYFA	x		
136	Taisho Pharmaceutical Indonesia (PS) Tbk.	SQBI		x	
137	Taisho Pharmaceutical Indonesia Tbk. [S]	SQBB	x		
138	Tempo Scan Pacific Tbk. [S]	TSPC	x		

(Lanjutan)
Pembagian Sampel

No	Nama Perusahaan	Kode Perusahaan	MAS	Tdk menyajikan Lapkeu	Data Tdk Lengkap
139	Akasha Wira International Tbk. [S]	ADES			
140	Kino Indonesia Tbk	KINO		x	
141	Mandom Indonesia Tbk. [S]	TCID	x		
142	Martina Berto Tbk. [S]	MBTO	x		
143	Mustika Ratu Tbk. [S]	MRAT			
144	Unilever Indonesia Tbk. [S]	UNVR		x	
145	Chitose Internasional Tbk. [S]	CINT			x
146	Kedaung Indah Can Tbk. [S]	KICI	x		
147	Langgeng Makmur Industri Tbk. [S]	LMPI			
			JUMLAH		147

KETERANGAN:

Perusahaan yang melakukan *mandatory auditor switching*

Perusahaan yang tidak menyajikan laporan keuangannya berturut-turut

Perusahaan yang memiliki data tidak lengkap

	62
	28
	10

Lampiran 2
Data Perusahaan Sampel yang Digunakan

No	Nama Perusahaan	Kode Perusahaan
1	Semen Indonesia (Persero) Tbk.	SMGR
2	Intikeramik Alamasri Industri Tbk	IKAI
3	Keramika Indonesia Assosiasi Tbk. [S]	KIAS
4	Gunawan Dianjaya Steel Tbk. [S]	GDST
5	Jakarta Kyoei Steel Works Tbk. [S]	JKSW
6	Pelat Timah Nusantara Tbk. [S]	NIKL
7	Saranacentral Bajatama Tbk.	BAJA
8	Ekadharma International Tbk. [S]	EKAD
9	Intanwijaya Internasional Tbk. [S]	INCI
10	Asiaplast Industries Tbk. [S]	APLI
11	Champion Pacific Indonesia Tbk. [S]	IGAR
12	Lotte Chemical Titan Tbk. [S]	FPNI
13	Sekawan Intipratama Tbk. [S]	SIAP
14	Siwani Makmur Tbk. [S]	SIMA
15	Yanaprima Hastapersada Tbk. [S]	YPAS
16	Tirta Mahakam Resources Tbk. [S]	TIRT
17	Alkindo Naratama Tbk [S]	ALDO
18	Indah Kiat Pulp & Paper Tbk.	INKP
19	Kertas Basuki Rachmat Indonesia Tbk. [S]	KBRI
20	Pabrik Kertas Tjiwi Kimia Tbk.	TKIM
21	Suparma Tbk.	SPMA
22	Grand Kartech Tbk. [S]	KRAH
23	Indospring Tbk. [S]	INDS
24	Nipress Tbk.	NIPS
25	Selamat Sempurna Tbk. [S]	SMSM
26	Argo Pantes Tbk. [S]	ARGO
27	Eratex Djaja Tbk.	ERTX
28	Nusantara Inti Corpora Tbk. [S]	UNIT
29	Pan Brothers Tbk. [S]	PBRX
30	Panasia Indo Resources Tbk. [S]	HDTX
31	Ricky Putra Globalindo Tbk. [S]	RICY
32	Star Petrochem Tbk. [S]	STAR
33	Sunson Textile Manufacturer Tbk. [S]	SSTM
34	Primarindo Asia Infrastructure Tbk.	BIMA
35	Kabelindo Murni Tbk. [S]	KBLM
36	Supreme Cable Manufacturing & Commerce Tbk. [S]	SCCO
37	Voksel Electric Tbk. [S]	VOKS
38	Sat Nusapersada Tbk. [S]	PTSN
39	Multi Bintang Indonesia Tbk.	MLBI

(Lanjutan)
Data Perusahaan Sampel yang Digunakan

No	Nama Perusahaan	Kode Perusahaan
40	Sekar Bumi Tbk. [S]	SKBM
41	Ultrajaya Milk Industry & Trading Co. Tbk. [S]	ULTJ
42	Wismilak Inti Makmur Tbk.	WIIM
43	Indofarma (Persero) Tbk. [S]	INAF
44	Kimia Farma (Persero) Tbk. [S]	KAEF
45	Akasha Wira International Tbk. [S]	ADES
46	Mustika Ratu Tbk. [S]	MRAT
47	Langgeng Makmur Industri Tbk. [S]	LMPI

Lampiran 3

Data *voluntary auditor switching* yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	KAP	VAS
1	SMGR	2014	Drs. Binsar B Lumbanradja	1
		2015	HLB	1
		2016	HLB	0
2	IKAI	2014	DBSD&A	0
		2015	IGAL	1
		2016	IGAL	0
3	KIAS	2014	Moore Stephens	0
		2015	Moore Stephens	0
		2016	KPMG	1
4	GDST	2014	Drs. Binsar B Lumbanradja	1
		2015	HLB	1
		2016	HLB	0
5	JKSW	2014	Abu Bakar, Usman & Rekan	1
		2015	Abu Bakar, Usman & Rekan	0
		2016	S Mannan, Ardiansyah & Rekan	1
6	BAJA	2014	Tjahjadi & Tamara	0
		2015	Tjahjadi & Tamara	0
		2016	Tjahjadi & Tamara	0
7	EKAD	2014	Rodl & Partner	0
		2015	BWP	1
		2016	Kreston	1
8	INCI	2014	UHY	0
		2015	Kreston	1
		2016	Kreston	0
9	APLI	2014	E&Y	0
		2015	E&Y	0
		2016	E&Y	0
10	IGAR	2014	HGK	1
		2015	HGK	0
		2016	HGK	0
11	SIAP	2014	DSI	1
		2015	JCS	1
		2016	JCS	0
12	SIMA	2014	BWP	0
		2015	Y Santoso & Rekan	1
		2016	Y Santoso & Rekan	0

(Lanjutan)

Data voluntary auditor switching yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	KAP	VAS
13	YPAS	2014	BWP	1
		2015	Rodl& Partner	1
		2016	Rodl& Partner	0
14	TIRT	2014	Ks International	0
		2015	Ks International	0
		2016	Integra International	1
15	ALDO	2014	Arsyad & Rekan	0
		2015	Arsyad & Rekan	0
		2016	Richard Risambessy & Rekan	1
16	KBRI	2014	IBDO	1
		2015	KRESTON	0
		2016	KRESTON	0
17	SPMA	2014	HLB	0
		2015	PKF	1
		2016	HLB	1
18	INDS	2014	Tanubrata, Sutanto & Fahmi	0
		2015	Tanubrata, Sutanto & Fahmi	0
		2016	Tanubrata, Sutanto & Fahmi	0
19	NIPS	2014	SSS	0
		2015	SSS	0
		2016	SSS	0
20	UNIT	2014	ARH & J	1
		2015	ARH & J	0
		2016	ARH & J	0
21	HDTX	2014	Drs. Bambang Sudayono&Rekan	0
		2015	Drs. Bambang Sudayono&Rekan	0
		2016	Moore Stephene	1
22	RICY	2014	LEA	1
		2015	LEA	0
		2016	INA	1
23	STAR	2014	NNS	0
		2015	NNS	0
		2016	Liasta, Nirwan,Syarifudin	1
24	SSTM	2014	Dbzd&A	0
		2015	Dbzd&A	0
		2016	Dbzd&A	0

(Lanjutan)

Data *voluntary auditor switching* yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	KAP	VAS
25	BIMA	2014	AF.Rachman&SoetjiptoWS.	0
		2015	KBS	1
		2016	KBS	0
26	SCCO	2014	DbSD&A	0
		2015	DbSD&A	0
		2016	DbSD&A	0
27	VOKS	2014	Grant Thornton	0
		2015	Grant Thornton	0
		2016	Grant Thornton	0
28	MLBI	2014	KPMG	0
		2015	DELOITTE	1
		2016	DELOITTE	0
29	SKBM	2014	RSM AAJ	1
		2015	PKF	1
		2016	PKF	0
30	ULTJ	2014	IBDO	0
		2015	IBDO	0
		2016	IBDO	0
31	WIIM	2014	Crowe Howarth	0
		2015	Crowe Howarth	0
		2016	Crowe Howarth	0
32	INAF	2014	KRESTON	0
		2015	KRESTON	0
		2016	KRESTON	0
33	KAEF	2014	KRESTON	0
		2015	KRESTON	0
		2016	HLB	1
34	ADES	2014	IBDO	1
		2015	IBDO	0
		2016	IBDO	0
35	MRAT	2014	Crowe Horwath	0
		2015	PKF	1
		2016	PKF	0
36	LMPI	2014	HLB	0
		2015	DBSD&A	1
		2016	HLB	1

(Lanjutan)

Data voluntary auditor switching yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	KAP	VAS
37	INKP	2014	Y santoso & rekan	1
		2015	Y santoso & rekan	0
		2016	Y santoso & rekan	0
38	TKIM	2014	Y. Santoso & rekan	1
		2015	Y. Santoso & rekan	0
		2016	Y. Santoso & rekan	0
39	ARGO	2014	DFK	1
		2015	DFK	0
		2016	DFK	0
40	MYTX	2014	Crowe Horwarth	1
		2015	Crowe Horwarth	0
		2016	Crowe Horwarth	0
41	NIKL	2014	KPMG	0
		2015	KPMG	0
		2016	KPMG	0
42	FPNI	2014	DELOITTE	0
		2015	E&Y	1
		2016	E&Y	0
43	ERTX	2014	NNS	1
		2015	PKF	0
		2016	PKF	0
44	PBRX	2014	Dbasd&A	0
		2015	Dbasd&A	0
		2016	RSM	1
45	PTSN	2014	Johan, Molanda, Mustika &Rekan	0
		2015	Johan, Molanda, Mustika &Rekan	0
		2016	LEA	1
46	SMSM	2014	E&Y	0
		2015	E&Y	0
		2016	E&Y	0
47	KBLM	2014	Dbasd&A	0
		2015	Dbasd&A	0
		2016	DFK	1

Lampiran 4

Data financial distress yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	ASET LANCAR	UTANG LANCAR	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
1	SMGR	2014	11,648,544,675,000	5,271,929,548,000	34,331,674,737,000	0.18573563	1.2	0.2228828
		2015	10,538,703,910	6,599,189,622,000	38,153,118,932,000	(0.17268971)	1.2	-0.2072276
		2016	10,373,158,827,000	8,151,673,428,000	44,226,895,982,000	0.050229286	1.2	0.0602751
2	IKAI	2014	17,235,120,969	207,131,011,654	518,546,655,125	-0.366207917	1.2	-0.4394495
		2015	143,317,764,548	177,269,594,413	390,042,617,783	-0.087046462	1.2	-0.1044558
		2016	38,485,080,665	191,371,169,326	265,028,561,223	-0.576866463	1.2	-0.6922398
3	KIAS	2014	794,630,000,000	142,669,000,000	2,203,158,000,000	0.295921128	1.2	0.3551054
		2015	673,269,000,000	207,677,000,000	2,083,770,000,000	0.223437328	1.2	0.2681248
		2016	519,661,000,000	165,848,000,000	1,859,670,000,000	0.190255798	1.2	0.228307
4	GDST	2014	650,517,689,794	462,845,556,161	1,357,932,144,522	0.138204353	1.2	0.1658452
		2015	414,761,913,939	341,082,784,842	1,183,934,183,257	0.062232454	1.2	0.0746789
		2016	467,637,658,247	377,013,051,111	1,257,609,869,910	0.072060986	1.2	0.0864732
5	JKSW	2014	150,044,200,674	59,595,673,194	320,951,001,725	0.28181413	1.2	0.338177
		2015	111,678,433,514	45,808,922,184	265,280,458,589	0.248301408	1.2	0.2979617
		2016	117,120,198,198	61,304,422,851	273,181,586,009	0.204317488	1.2	0.245181
6	BAJA	2014	652,967,002,897	780,658,457,243	959,445,449,616	-0.133088811	1.2	-0.1597066
		2015	667,260,528,237	777,986,766,746	948,682,681,142	-0.116715779	1.2	-0.1400589
		2016	749,830,324,140	775,814,969,312	982,626,956,424	-0.026444059	1.2	-0.0317329
7	EKAD	2014	296,439,331,922	127,248,837,925	411,348,790,570	0.411306652	1.2	0.493568
		2015	284,055,202,739	79,594,446,891	389,691,595,500	0.52467325	1.2	0.6296079
		2016	337,644,083,636	69,110,450,442	702,508,630,708	0.382249586	1.2	0.4586995

(Lanjutan)

Data financial distress yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	ASET LANCAR	UTANG LANCAR	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
8	INCI	2014	86,975,126,394	6,761,434,983	147,992,617,351	0.542011438	1.2	0.6504137
		2015	107,268,622,816	11,084,537,386	169,546,066,314	0.567303551	1.2	0.6807643
		2016	118,743,367,562	20,420,038,273	269,351,381,344	0.365037405	1.2	0.4380449
9	APLI	2014	89,509,388,915	31,090,308,905	273,126,657,794	0.21389007	1.2	0.2566681
		2015	81,119,626,942	68,835,516,891	308,620,387,248	0.039803301	1.2	0.047764
		2016	71,131,579,000	47,573,871,564	314,468,690,130	0.074912728	1.2	0.0898953
10	IGAR	2014	302,146,092,589	73,319,694,812	349,894,783,575	0.65398631	1.2	0.7847836
		2015	309,534,956,646	62,393,966,974	383,936,040,590	0.643703543	1.2	0.7724443
		2016	363,004,314,204	62,350,881,953	439,465,673,296	0.684134053	1.2	0.8209609
11	SIAP	2014	85,516,352,000	58,223,102,000	4,979,635,925,000	0.005480973	1.2	0.0065772
		2015	56,743,272,164	52,867,218,007	277,982,362,215	0.013943526	1.2	0.0167322
		2016	10,494,086,180	33,920,541,503	228,709,028,216	-0.10242908	1.2	-0.1229149
12	SIMA	2014	22,595,278,165	28,025,746,707	62,607,762,222	-0.086737943	1.2	-0.1040855
		2015	3,621,690,849	690,672,163	40,080,558,448	0.07312819	1.2	0.0877538
		2016	40,194,897,678	690,672,163	40,194,897,678	0.982816919	1.2	1.1793803
13	YPAS	2014	130,490,593,485	94,377,062,611	320,494,592,961	0.112680624	1.2	0.1352167
		2015	104,222,023,392	85,097,667,841	279,189,768,587	0.068499486	1.2	0.0821994
		2016	118,108,607,817	121,306,029,590	280,257,664,992	-0.011408865	1.2	-0.0136906
14	TIRT	2014	491,854,559,646	445,342,122,045	713,714,873,924	0.065169495	1.2	0.0782034
		2015	520,354,933,692	479,533,182,534	763,168,027,178	0.05348986	1.2	0.0641878
		2016	558,602,090,736	496,551,611,099	815,997,477,795	0.076042489	1.2	0.091251

(Lanjutan)

Data financial distress yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	ASET LANCAR	UTANG LANCAR	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
15	ALDO	2014	245,345,790,174	184,602,687,438	356,814,265,668	0.170237316	1.2	0.2042848
		2015	247,659,994,988	184,214,469,035	366,010,819,198	0.173343307	1.2	0.208012
		2016	445,342,122,045	201,756,667,857	410,330,576,602	0.593632227	1.2	0.7123587
16	KBRI	2014	127,838,420,935	71,285,195,690	1,299,315,036,743	0.043525414	1.2	0.0522305
		2015	315,600,768,901	392,667,295,535	1,455,931,208,462	-0.052932808	1.2	-0.0635194
		2016	160,272,232,793	444,595,675,025	1,263,726,833,318	-0.224988055	1.2	-0.2699857
17	SPMA	2014	765,797,690,730	189,961,154,130	2,091,957,078,669	0.275262118	1.2	0.3303145
		2015	712,695,266,090	765,797,690,730	2,185,464,365,772	-0.024298005	1.2	-0.0291576
		2016	699,313,460,414	283,923,795,368	2,158,852,415,950	0.192412257	1.2	0.2308947
18	INDS	2014	975,954,232,621	335,123,443,361	2,282,666,078,493	0.28073786	1.2	0.3368854
		2015	992,929,224,058	445,006,853,182	2,553,928,346,219	0.214541012	1.2	0.2574492
		2016	981,694,103,645	323,699,362,103	2,477,272,502,538	0.26561258	1.2	0.3187351
19	NIPS	2014	671,452,284,000	624,632,294,000	1,206,854,400,000	0.038795061	1.2	0.0465541
		2015	701,282,704,000	938,717,411,000	1,547,720,090,000	-0.153409333	1.2	-0.1840912
		2016	825,372,776,000	935,375,496,000	1,777,956,390,000	-0.061870314	1.2	-0.0742444
20	UNIT	2014	87,603,774,426	194,527,779,957	440,727,374,151	-0.242608043	1.2	-0.2911297
		2015	127,287,422,486	213,482,744,909	460,539,382,206	-0.187161676	1.2	-0.224594
		2016	119,703,443,513	184,553,791,533	432,913,180,372	-0.149799893	1.2	-0.1797599
21	HDTX	2014	497,447,948,009	510,983,513,757	4,221,696,886,907	-0.003206191	1.2	-0.0038474
		2015	626,813,312,000	831,964,891,000	4,878,367,904,000	-0.042053323	1.2	-0.050464
		2016	582,043,492,000	773,443,042,000	4,743,579,758,000	-0.040349179	1.2	-0.048419

(Lanjutan)

Data financial distress yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	ASET LANCAR	UTANG LANCAR	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
22	RICY	2014	845,372,465,077	483,247,784,088	1,170,752,424,106	0.309309358	1.2	0.3711712
		2015	851,477,572,604	718,198,051,081	1,198,193,867,892	0.111233687	1.2	0.1334804
		2016	943,936,823,539	821,755,111,705	1,288,683,925,066	0.094811233	1.2	0.1137735
23	STAR	2014	457,148,015,947	262,328,823,129	775,917,827,931	0.251082248	1.2	0.3012987
		2015	412,696,940,471	228,149,112,195	729,020,553,284	0.253144891	1.2	0.3037739
		2016	386,235,136,503	193,182,418,174	690,187,353,961	0.279710599	1.2	0.3356527
24	SSTM	2014	398,785,346,285	299,380,821,817	773,663,346,934	0.128485503	1.2	0.1541826
		2015	377,298,634,946	298,508,103,736	721,863,265,285	0.109148831	1.2	0.1309786
		2016	351,706,167,938	277,524,504,441	670,963,993,715	0.110559828	1.2	0.1326718
25	BIMA	2014	86,879,500,495	94,025,048,182	104,058,578,348	-0.068668512	1.2	-0.0824022
		2015	83,401,850,883	89,655,828,325	99,558,394,759	-0.062817178	1.2	-0.0753806
		2016	79,300,156,166	89,438,951,168	92,041,274,561	-0.110154874	1.2	-0.1321858
26	SCCO	2014	1,293,776,722,303	826,026,927,582	1,656,007,190,010	0.282456379	1.2	0.3389477
		2015	1,380,917,436,620	819,137,955,839	1,773,144,328,632	0.316826708	1.2	0.380192
		2016	2,019,188,845,621	1,195,158,412,670	2,449,935,491,586	0.336347808	1.2	0.4036174
27	VOKS	2014	1,161,045,746,008	1,002,912,808,674	1,557,960,734,712	0.10149995	1.2	0.1217999
		2015	1,151,962,694,102	986,156,352,701	1,536,244,634,556	0.107929647	1.2	0.1295156
		2016	1,291,317,191,672	968,322,757,177	1,668,210,094,478	0.19361736	1.2	0.2323408
28	MLBI	2014	816,494,000,000	1,588,801,000,000	2,231,051,000,000	-0.346162862	1.2	-0.4153954
		2015	709,955,000,000	1,215,227,000,000	2,100,853,000,000	-0.240508022	1.2	-0.2886096
		2016	901,258,000,000	1,326,261,000,000	2,275,038,000,000	-0.186811385	1.2	-0.2241737

(Lanjutan)

Data financial distress yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	ASET LANCAR	UTANG LANCAR	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
29	SKBM	2014	379,496,707,512	256,924,179,534	652,976,510,619	0.187713533	1.2	0.2252562
		2015	334,920,076,111	298,417,379,502	764,484,248,710	0.047748134	1.2	0.0572978
		2016	519,269,756,899	468,979,800,633	1,001,657,012,004	0.050206763	1.2	0.0602481
30	ULTJ	2014	1,642,101,746,819	490,967,089,226	2,918,133,278,435	0.394476382	1.2	0.4733717
		2015	2,103,565,054,627	561,628,179,393	3,539,995,910,248	0.435575892	1.2	0.5226911
		2016	2,874,821,874,013	593,525,591,694	4,239,199,641,365	0.538143158	1.2	0.6457718
31	WIIM	2014	999,717,333,649	439,445,908,771	1,334,544,790,387	0.419822121	1.2	0.5037865
		2015	988,814,005,395	341,705,551,602	1,342,700,045,391	0.481945656	1.2	0.5783348
		2016	996,925,071,640	293,711,761,060	1,353,634,132,275	0.51950028	1.2	0.6234003
32	INAF	2014	782,887,635,406	600,565,598,576	1,249,763,660,131	0.145885212	1.2	0.1750623
		2015	1,068,157,388,878	846,731,120,973	1,533,708,564,241	0.144373105	1.2	0.1732477
		2016	853,506,463,800	704,929,715,911	1,381,633,321,120	0.107537033	1.2	0.1290444
33	KAEF	2014	2,040,430,857,906	854,811,681,427	2,968,184,626,297	0.399442530	1.2	0.479331
		2015	2,100,921,793,619	1,092,623,765,562	3,434,879,313,034	0.293546857	1.2	0.3522562
		2016	2,906,737,458,288	1,696,208,867,581	4,612,562,541,064	0.262441664	1.2	0.31493
34	ADES	2014	240,896,000,000	156,900,000,000	504,865,000,000	0.166373189	1.2	0.1996478
		2015	276,323,000,000	199,364,000,000	653,224,000,000	0.117814104	1.2	0.1413769
		2016	319,614,000,000	195,466,000,000	767,479,000,000	0.161760778	1.2	0.1941129
35	MRAT	2014	376,694,285,634	104,267,201,912	376,694,285,634	0.723204716	1.2	0.8678457
		2015	380,988,168,593	102,898,339,772	497,090,038,108	0.559435530	1.2	0.6713226
		2016	372,731,501,477	93,871,952,310	483,037,173,864	0.577304531	1.2	0.6927654

(Lanjutan)

Data financial distress yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	ASET LANCAR	UTANG LANCAR	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
36	LMPI	2014	455,111,382,760	366,938,314,354	808,892,238,344	0.109004716	1.2	0.1308057
		2015	529,276,130,322	351,301,587,089	810,364,824,722	0.219622740	1.2	0.2635473
		2016	548,573,737,189	364,348,673,440	793,093,512,600	0.232286686	1.2	0.278744
37	INKP	2014	23,168,618,868,000	1,200,155,000	91,126,397,994,000	0.254233891	1.2	0.3050807
		2015	28,992,608,480,000	1,479,762,000	98,382,922,936,000	0.294676432	1.2	0.3536117
		2016	30,569,592,462,000	1,368,294,000	96,151,866,400,000	0.317916077	1.2	0.3814993
38	TKIM	2014	14,922,675,174,000	7,853,553,278,000	37,892,484,948,000	0.186557358	1.2	0.2238688
		2015	11,592,388,718,000	8,094,310,350,000	37,515,176,794,000	0.093244352	1.2	0.1118932
		2016	8,243,860,972,000	6,001,915,574,000	34,823,139,796,000	0.064380909	1.2	0.0772571
39	ARGO	2014	408,856,477,044	1,012,214,493,740	2,038,417,345,178	-0.295993369	1.2	-0.355192
		2015	308,801,249,144	1,050,855,053,292	1,820,659,255,038	-0.407574236	1.2	-0.4890891
		2016	389,514,805,928	1,242,494,271,972	1,623,649,996,274	-0.525346884	1.2	-0.6304163
40	MYTX	2014	497,447,948,009	510,983,513,757	4,221,696,886,907	-0.003206191	1.2	-0.0038474
		2015	493,634,000,000	1,429,422,000,000	1,944,326,000,000	-0.481291718	1.2	-0.5775501
		2016	360,309,000,000	854,929,000,000	1,619,757,000,000	-0.305366793	1.2	-0.3664402
41	NIKL	2014	1,282,942,774,000	1,149,802,324,000	1,697,194,782,000	0.078447360	1.2	0.0941368
		2015	1,094,559,464,838	1,000,540,110,074	1,589,586,043,592	0.05914707	1.2	0.0709765
		2016	1,226,589,474,562	1,113,493,015,288	1,672,716,396,576	0.06761245	1.2	0.0811349
42	FPNI	2014	1,618,470,686,000	2,283,460,058,000	3,581,261,446,000	-0.185685793	1.2	-0.222823
		2015	1,462,042,888,000	1,657,203,724,000	3,258,705,118,000	-0.059889075	1.2	-0.0718669
		2016	1,223,731,966,000	1,219,678,346,000	2,861,422,402,000	0.001416645	1.2	0.0017

(Lanjutan)

Data financial distress yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	ASET LANCAR	UTANG LANCAR	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
43	ERTX	2014	276,272,849,652	275,464,515,890	651,377,623,556	0.001240960	1.2	0.0014892
		2015	373,438,288,788	296,813,492,696	740,704,857,258	0.103448486	1.2	0.1241382
		2016	300,026,252,128	233,503,370,908	736,067,460,066	0.090376066	1.2	0.1084513
44	PBRX	2014	3,973,042,770,650	1,039,588,240,150	5,133,810,584,046	0.571399058	1.2	0.6856789
		2015	4,340,884,687,578	1,206,321,542,298	6,190,034,601,116	0.506388631	1.2	0.6076664
		2016	5,403,489,759,494	1,436,555,570,536	7,261,665,589,126	0.546284339	1.2	0.6555412
45	PTSN	2014	467,762,783,293	179,008,040,914	887,820,120,274	0.325240142	1.2	0.3902882
		2015	419,830,418,130	159,151,187,652	914,062,389,518	0.285187569	1.2	0.3422251
		2016	456,179,144,802	176,926,744,670	922,829,698,634	0.302604479	1.2	0.3631254
46	SMSM	2014	1,133,730,000,000	536,800,000,000	1,749,395,000,000	0.341220822	1.2	0.409465
		2015	2,220,108,000,000	571,712,000,000	2,220,108,000,000	0.742484600	1.2	0.8909815
		2016	2,254,740,000,000	508,482,000,000	2,254,740,000,000	0.774483089	1.2	0.9293797
47	KBLM	2014	356,748,585,043	342,700,429,672	647,696,854,298	0.021689399	1.2	0.0260273
		2015	362,277,745,626	342,643,691,341	654,385,717,061	0.030003794	1.2	0.0360046
		2016	394,738,153,988	303,264,273,023	639,091,366,917	0.143131148	1.2	0.1717574

(Lanjutan)

Data financial distress (X2) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	LABA DITAHAN	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
1	SMGR	2014	21,519,825,985,000	34,331,674,737,000	0.626821329	1.4	0.877549861
		2015	23,814,976,624,000	38,153,118,932,000	0.624194752	1.4	0.873872653
		2016	26,527,984,670,000	44,226,895,982,000	0.599815657	1.4	0.83974192
2	IKAI	2014	(21,843,363,398)	518,546,655,125	-0.042124201	1.4	-0.058973881
		2015	-328,361,500,297	390,042,617,783	-0.841860569	1.4	-1.178604797
		2016	-472,180,807,276	265,028,561,223	-1.781622347	1.4	-2.494271286
3	KIAS	2014	69,234,000,000	2,203,158,000,000	0.031424891	1.4	0.043994847
		2015	-106,728,000,000	2,083,770,000,000	-0.051218705	1.4	-0.071706186
		2016	-355,546,000,000	1,859,670,000,000	-0.191187684	1.4	-0.267662757
4	GDST	2014	-5,293,236,246	1,357,932,144,522	-0.003898012	1.4	-0.005457217
		2015	-60,505,940,098	1,183,934,183,257	-0.051105831	1.4	-0.071548163
		2016	-28,801,383,080	1,257,609,869,910	-0.022901683	1.4	-0.032062357
5	JKSW	2014	-497,282,035,059	320,951,001,725	-1.549401723	1.4	-2.169162412
		2015	-520,378,692,839	265,280,458,589	-1.961617134	1.4	-2.746263987
		2016	-523,268,353,097	273,181,586,009	-1.915459826	1.4	-2.681643756
6	BAJA	2014	-64,918,907,359	959,445,449,616	-0.067662948	1.4	-0.094728127
		2015	-74,268,808,277	948,682,681,142	-0.078286249	1.4	-0.109600748
		2016	-39,875,453,187	982,626,956,424	-0.040580459	1.4	-0.056812643
7	EKAD	2014	180,617,758,700	411,348,790,570	0.439086641	1.4	0.614721297
		2015	222,385,991,400	389,691,595,500	0.570671767	1.4	0.798940474
		2016	312,794,242,500	702,508,630,708	0.445253238	1.4	0.623354533

(Lanjutan)

Data financial distress (X2) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	LABA DITAHAN	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
8	INCI	2014	43,984,102,463	147,992,617,351	0.297204707	1.4	0.41608659
		2015	60,944,762,486	169,546,066,314	0.359458428	1.4	0.503241799
		2016	69,123,243,185	269,351,381,344	0.256628508	1.4	0.359279912
9	APLI	2014	48,079,648,525	273,126,657,794	0.176034258	1.4	0.246447961
		2015	49,933,923,351	308,620,387,248	0.161797229	1.4	0.22651612
		2016	75,043,405,454	314,468,690,130	0.238635539	1.4	0.334089755
10	IGAR	2014	118,055,060,518	349,894,783,575	0.337401602	1.4	0.472362243
		2015	148,259,341,646	383,936,040,590	0.386156354	1.4	0.540618896
		2016	190,176,810,508	439,465,673,296	0.432745541	1.4	0.605843757
11	SIAP	2014	12,433,931,000	4,979,635,925,000	0.002496956	1.4	0.003495738
		2015	-73,556,431,920	277,982,362,215	-0.26460827	1.4	-0.370451578
		2016	-95,698,878,941	228,709,028,216	-0.418430701	1.4	-0.585802981
12	SIMA	2014	-71,043,877,135	62,607,762,222	-1.134745511	1.4	-1.588643715
		2015	(73,699,131,268)	40,080,558,448	-1.83877506	1.4	-2.574285084
		2016	-74,167,077,039	40,194,897,678	-1.845186363	1.4	-2.583260908
13	YPAS	2014	65,861,719,490	320,494,592,961	0.205500252	1.4	0.287700352
		2015	55,545,490,190	279,189,768,587	0.198952456	1.4	0.278533439
		2016	47,147,408,870	280,257,664,992	0.168228794	1.4	0.235520311
14	TIRT	2014	(129,102,020,400)	713,714,873,924	-0.18088739	1.4	-0.253242345
		2015	(129,967,452,003)	763,168,027,178	-0.170299917	1.4	-0.238419884
		2016	(100,978,947,247)	815,997,477,795	-0.123749092	1.4	-0.173248729

(Lanjutan)

Data financial distress (X2) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	LABA DITAHAN	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
15	ALDO	2014	39,390,420,973	356,814,265,668	0.110394748	1.4	0.154552647
		2015	53,134,794,033	366,010,819,198	0.145172741	1.4	0.203241838
		2016	67,390,156,777	410,330,576,602	0.164233817	1.4	0.229927344
16	KBRI	2014	-2,465,973,466,628	1,299,315,036,743	-1.897902662	1.4	-2.657063726
		2015	-2,621,719,973,990	1,455,931,208,462	-1.800716929	1.4	-2.5210037
		2016	-2,724,480,571,670	1,263,726,833,318	-2.15590941	1.4	-3.018273174
17	SPMA	2014	155,414,060,107	2,091,957,078,669	0.074291228	1.4	0.104007719
		2015	155,414,060,107	2,185,464,365,772	0.071112603	1.4	0.099557644
		2016	232,500,379,043	2,158,852,415,950	0.107696282	1.4	0.150774795
18	INDS	2014	471,264,889,282	2,282,666,078,493	0.206453714	1.4	0.289035199
		2015	445,385,650,318	2,553,928,346,219	0.174392383	1.4	0.244149336
		2016	473,011,567,774	2,477,272,502,538	0.190940467	1.4	0.267316653
19	NIPS	2014	205,698,082,000	1,206,854,400,000	0.170441506	1.4	0.238618109
		2015	236,370,422,000	1,547,720,090,000	0.152721686	1.4	0.213810361
		2016	302,053,560,000	1,777,956,390,000	0.169888059	1.4	0.237843283
20	UNIT	2014	23,486,681,051	440,727,374,151	0.053290724	1.4	0.074607014
		2015	24,075,361,801	460,539,382,206	0.052276445	1.4	0.073187023
		2016	28,851,412,771	432,913,180,372	0.066644801	1.4	0.093302721
21	HDTX	2014	(536,796,249,000)	4,221,696,886,907	-0.127151774	1.4	-0.178012484
		2015	(840,590,029,000)	4,878,367,904,000	-0.172309683	1.4	-0.241233557
		2016	(1,094,544,443,000)	4,743,579,758,000	-0.230742287	1.4	-0.323039202

(Lanjutan)

Data financial distress (X2) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	LABA DITAHAN	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
22	RICY	2014	48,334,784,089	1,170,752,424,106	0.041285231	1.4	0.057799323
		2015	56,408,848,383	1,198,193,867,892	0.047078232	1.4	0.065909524
		2016	64,969,447,422	1,288,683,925,066	0.050415347	1.4	0.070581486
23	STAR	2014	7,275,189,269	775,917,827,931	0.009376237	1.4	0.013126731
		2015	7,358,587,834	729,020,553,284	0.0100938	1.4	0.01413132
		2016	7,628,354,456	690,187,353,961	0.011052585	1.4	0.015473619
24	SSTM	2014	-106,408,592,718	773,663,346,934	-0.137538625	1.4	-0.192554075
		2015	-116,870,769,863	721,863,265,285	-0.161901534	1.4	-0.226662147
		2016	-98,322,557,413	670,963,993,715	-0.146539246	1.4	-0.205154944
25	BIMA	2014	(241,077,810,441)	104,058,578,348	-2.316750952	1.4	-3.243451333
		2015	(241,849,184,426)	99,558,394,759	-2.429219404	1.4	-3.400907166
		2016	-224,439,063,684	92,041,274,561	-2.438461057	1.4	-3.41384548
26	SCCO	2014	590,825,681,809	1,656,007,190,010	0.356777244	1.4	0.499488142
		2015	703,003,187,490	1,773,144,328,632	0.396472626	1.4	0.555061676
		2016	998,651,190,605	2,449,935,491,586	0.407623464	1.4	0.570672849
27	VOKS	2014	89,543,634,920	1,557,960,734,712	0.057474898	1.4	0.080464858
		2015	89,820,742,886	1,536,244,634,556	0.058467734	1.4	0.081854828
		2016	249,866,616,279	1,668,210,094,478	0.149781264	1.4	0.209693769
28	MLBI	2014	530,738,000,000	2,231,051,000,000	0.237886987	1.4	0.333041782
		2015	743,397,000,000	2,100,853,000,000	0.353854839	1.4	0.495396775
		2016	797,652,000,000	2,275,038,000,000	0.350610407	1.4	0.49085457

(Lanjutan)

Data financial distress (X2) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	LABA DITAHAN	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
29	SKBM	2014	132,773,829,030	652,976,510,619	0.203336302	1.4	0.284670823
		2015	162,311,089,576	764,484,248,710	0.212314498	1.4	0.297240297
		2016	189,918,992,230	1,001,657,012,004	0.189604815	1.4	0.265446741
30	ULTJ	2014	1,625,665,366,927	2,918,133,278,435	0.557090856	1.4	0.779927199
		2015	2,144,732,481,431	3,539,995,910,248	0.605857333	1.4	0.848200266
		2016	2,847,090,768,415	4,239,199,641,365	0.671610448	1.4	0.940254627
31	WIIM	2014	331,200,012,236	1,334,544,790,387	0.24817452	1.4	0.347444327
		2015	428,744,012,533	1,342,700,045,391	0.319314812	1.4	0.447040737
		2016	476,639,018,175	1,353,634,132,275	0.352118055	1.4	0.492965277
32	INAF	2014	201,347,694,523	1,249,763,660,131	0.161108617	1.4	0.225552063
		2015	1,271,553,449	1,533,708,564,241	0.000829071	1.4	0.0011607
		2016	183,385,041,971	1,381,633,321,120	0.132730616	1.4	0.185822863
33	KAEF	2014	1,242,919,729,470	2,968,184,626,297	0.418747445	1.4	0.586246423
		2015	1,444,833,609,824	3,434,879,313,034	0.420635917	1.4	0.588890284
		2016	1,672,566,665,324	4,612,562,541,064	0.362611163	1.4	0.507655628
34	ADES	2014	(301,617,000,000)	504,865,000,000	-0.597421093	1.4	-0.83638953
		2015	(268,778,000,000)	653,224,000,000	-0.411463755	1.4	-0.576049257
		2016	(426,779,000,000)	767,479,000,000	-0.556079059	1.4	-0.778510682
35	MRAT	2014	240,059,575,335	376,694,285,634	0.637279578	1.4	0.892191409
		2015	241,105,565,646	497,090,038,108	0.485033992	1.4	0.679047589
		2016	221,807,611,362	483,037,173,864	0.459193667	1.4	0.642871134

(Lanjutan)

Data financial distress (X2) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	LABA DITAHAN	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
36	LMPI	2014	-105,200,080,112	808,892,238,344	-0.130054506	1.4	-0.182076308
		2015	-101,232,033,804	810,364,824,722	-0.124921555	1.4	-0.174890177
		2016	-94,298,998,347	793,093,512,600	-0.118900227	1.4	-0.166460317
37	INKP	2014	2,916,761,304,000	91,126,397,994,000	0.032007863	1.4	0.044811009
		2015	5,886,065,910,000	98,382,922,936,000	0.059828126	1.4	0.083759376
		2016	8,579,053,412,000	96,151,866,400,000	0.089223993	1.4	0.12491359
38	TKIM	2014	3,465,761,232,000	37,892,484,948,000	0.091463023	1.4	0.128048233
		2015	3,457,793,772,000	37,515,176,794,000	0.092170531	1.4	0.129038744
		2016	3,551,054,988,000	34,823,139,796,000	0.101974004	1.4	0.142763605
39	ARGO	2014	-3,192,141,099,232	2,038,417,345,178	-1.565989961	1.4	-2.192385946
		2015	-3,346,201,373,482	1,820,659,255,038	-1.837906442	1.4	-2.573069019
		2016	-3,346,201,373,482	1,623,649,996,274	-2.060912993	1.4	-2.88527819
40	MYTX	2014	(1,309,110,000,000)	4,221,696,886,907	-0.31009095	1.4	-0.434127331
		2015	(1,428,274,000,000)	1,944,326,000,000	-0.734585661	1.4	-1.028419925
		2016	(1,589,305,000,000)	1,619,757,000,000	-0.981199649	1.4	-1.373679509
41	NIKL	2014	(38,537,346,000)	1,697,194,782,000	-0.022706496	1.4	-0.031789094
		2015	(143,355,656,268)	1,589,586,043,592	-0.09018427	1.4	-0.126257977
		2016	(109,596,130,448)	1,672,716,396,576	-0.065519852	1.4	-0.091727793
42	FPNI	2014	-1,635,398,044,000	3,581,261,446,000	-0.45665419	1.4	-0.639315866
		2015	-1,588,320,140,000	3,258,705,118,000	-0.487408367	1.4	-0.682371714
		2016	-1,562,376,972,000	2,861,422,402,000	-0.546014098	1.4	-0.764419737

(Lanjutan)

Data financial distress (X2) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	LABA DITAHAN	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
43	ERTX	2014	40,121,137,268	651,377,623,556	0.061594282	1.4	0.086231995
		2015	114,822,267,022	740,704,857,258	0.15501757	1.4	0.217024598
		2016	133,594,231,792	736,067,460,066	0.181497266	1.4	0.254096173
44	PBRX	2014	452,323,886,600	1,039,588,240,150	0.43509908	1.4	0.609138712
		2015	590,965,811,818	1,206,321,542,298	0.489890789	1.4	0.685847104
		2016	777,309,255,528	1,436,555,570,536	0.541092368	1.4	0.757529315
45	PTSN	2014	(8,124,241,590)	179,008,040,914	-0.045384786	1.4	-0.0635387
		2015	(1,374,554,586)	159,151,187,652	-0.008636785	1.4	-0.012091499
		2016	14,097,442,010	176,926,744,670	0.079679542	1.4	0.111551359
46	SMSM	2014	811,361,000,000	1,749,395,000,000	0.463795198	1.4	0.649313277
		2015	1,033,892,000,000	2,220,108,000,000	0.465694462	1.4	0.651972246
		2016	1,192,888,000,000	2,254,740,000,000	0.529057896	1.4	0.740681054
47	KBLM	2014	76,992,989,076	647,696,854,298	0.118871952	1.4	0.166420732
		2015	84,175,634,002	654,385,717,061	0.128633055	1.4	0.180086277
		2016	100,043,371,067	639,091,366,917	0.156540013	1.4	0.219156019

(Lanjutan)

Data financial distress (X3) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	EBIT	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
1	SMGR	2014	7,077,276,008,000	34,331,674,737,000	0.206144211	3.3	0.680275897
		2015	5,850,923,497,000	38,153,118,932,000	0.15335374	3.3	0.506067343
		2016	5,084,621,543,000	44,226,895,982,000	0.114966729	3.3	0.379390204
2	IKAI	2014	(26,396,506,889)	518,546,655,125	-0.050904787	3.3	-0.167985796
		2015	-109,120,665,879	390,042,617,783	-0.279766007	3.3	-0.923227824
		2016	-145,893,728,338	265,028,561,223	-0.550483041	3.3	-1.816594035
3	KIAS	2014	118,732,268,918	2,203,158,000,000	0.053891854	3.3	0.177843118
		2015	-182,239,000,000	2,083,770,000,000	-0.087456389	3.3	-0.288606084
		2016	-165,927,000,000	1,859,670,000,000	-0.089223895	3.3	-0.294438852
4	GDST	2014	-73,346,098,878	1,357,932,144,522	-0.054013081	3.3	-0.178243167
		2015	-73,346,098,878	1,183,934,183,257	-0.061951162	3.3	-0.204438836
		2016	45,514,137,913	1,257,609,869,910	0.036190983	3.3	0.119430245
5	JKSW	2014	-9,631,890,621	320,951,001,725	-0.030010471	3.3	-0.099034553
		2015	-23,096,657,780	265,280,458,589	-0.087065055	3.3	-0.287314682
		2016	(2,895,181,993)	273,181,586,009	-0.010598013	3.3	-0.034973443
6	BAJA	2014	-2,274,365,489	959,445,449,616	-0.0023705	3.3	-0.00782265
		2015	-11,830,669,276	948,682,681,142	-0.012470628	3.3	-0.041153074
		2016	53,592,758,567	982,626,956,424	0.054540289	3.3	0.179982955
7	EKAD	2014	58,721,777,723	411,348,790,570	0.142754225	3.3	0.471088942
		2015	66,306,918,116	389,691,595,500	0.170152292	3.3	0.561502563
		2016	118,449,029,979	702,508,630,708	0.168608647	3.3	0.556408536

(Lanjutan)

Data financial distress (X3) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	EBIT	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
8	INCI	2014	11,358,760,719	147,992,617,351	0.076752212	3.3	0.253282299
		2015	19,220,641,866	169,546,066,314	0.113365307	3.3	0.374105513
		2016	13,294,748,095	269,351,381,344	0.049358381	3.3	0.162882657
9	APLI	2014	16,706,084,211	273,126,657,794	0.06116607	3.3	0.20184803
		2015	2,326,080,812	308,620,387,248	0.007537029	3.3	0.024872196
		2016	33,523,652,447	314,468,690,130	0.106604102	3.3	0.351793538
10	IGAR	2014	75,826,220,743	349,894,783,575	0.216711492	3.3	0.715147925
		2015	63,236,346,206	383,936,040,590	0.164705418	3.3	0.543527881
		2016	95,774,588,017	439,465,673,296	0.217934173	3.3	0.71918277
11	SIAP	2014	2,716,164,000	4,979,635,925,000	0.000545454	3.3	0.001799999
		2015	-34,952,736,526	277,982,362,215	-0.125737246	3.3	-0.41493291
		2016	-24,982,843,235	228,709,028,216	-0.10923418	3.3	-0.360472795
12	SIMA	2014	1,124,674,151	62,607,762,222	0.017963813	3.3	0.059280584
		2015	(1,571,154,383)	40,080,558,448	-0.039199912	3.3	-0.129359711
		2016	(701,340,771)	40,194,897,678	-0.017448502	3.3	-0.057580058
13	YPAS	2014	-9,447,119,285	320,494,592,961	-0.029476689	3.3	-0.097273072
		2015	-10,055,066,010	279,189,768,587	-0.036015167	3.3	-0.11885005
		2016	-11,208,138,846	280,257,664,992	-0.039992265	3.3	-0.131974475
14	TIRT	2014	24,953,920,838	713,714,873,924	0.034963431	3.3	0.115379323
		2015	829,306,792	763,168,027,178	0.001086663	3.3	0.003585989
		2016	37,132,935,023	815,997,477,795	0.045506188	3.3	0.150170422

(Lanjutan)

Data financial distress (X3) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	EBIT	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
15	ALDO	2014	28,214,669,992	356,814,265,668	0.079073828	3.3	0.260943634
		2015	32,453,914,799	366,010,819,198	0.088669277	3.3	0.292608615
		2016	33,847,325,358	410,330,576,602	0.082487943	3.3	0.272210213
16	KBRI	2014	-17,846,695,005	1,299,315,036,743	-0.013735464	3.3	-0.045327031
		2015	-132,325,515,707	1,455,931,208,462	-0.090887203	3.3	-0.299927771
		2016	-83,466,205,183	1,263,726,833,318	-0.066047664	3.3	-0.217957291
17	SPMA	2014	65,779,041,458	2,091,957,078,669	0.031443782	3.3	0.103764479
		2015	-56,815,848,122	2,185,464,365,772	-0.025997151	3.3	-0.0857906
		2016	111,358,495,242	2,158,852,415,950	0.051582264	3.3	0.170221471
18	INDS	2014	168,587,326,085	2,282,666,078,493	0.073855448	3.3	0.243722979
		2015	4,134,206,595	2,553,928,346,219	0.001618764	3.3	0.00534192
		2016	60,140,115,829	2,477,272,502,538	0.024276746	3.3	0.080113262
19	NIPS	2014	67,494,036,000	1,206,854,400,000	0.055925583	3.3	0.184554424
		2015	41,752,147,000	1,547,720,090,000	0.026976549	3.3	0.089022612
		2016	88,566,134,000	1,777,956,390,000	0.049813446	3.3	0.164384371
20	UNIT	2014	5,614,786,742	440,727,374,151	0.012739818	3.3	0.042041401
		2015	1,661,391,489	460,539,382,206	0.003607491	3.3	0.011904719
		2016	1,915,481,905	432,913,180,372	0.004424633	3.3	0.014601289
21	HDTX	2014	-107,081,231,000	4,221,696,886,907	-0.0253645	3.3	-0.08370285
		2015	-360,662,432,000	4,878,367,904,000	-0.073930962	3.3	-0.243972175
		2016	-507,462,413,000	4,743,579,758,000	-0.106978788	3.3	-0.35303

(Lanjutan)

Data financial distress (X3) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	EBIT	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
22	RICY	2014	21,489,806,631	1,170,752,424,106	0.018355552	3.3	0.060573321
		2015	22,397,841,356	1,198,193,867,892	0.018693003	3.3	0.061686909
		2016	23,362,443,532	1,288,683,925,066	0.018128917	3.3	0.059825425
23	STAR	2014	6,775,346,163	775,917,827,931	0.008732041	3.3	0.028815735
		2015	2,646,564,128	729,020,553,284	0.003630301	3.3	0.011979994
		2016	5,929,514,820	690,187,353,961	0.008591167	3.3	0.028350851
24	SSTM	2014	-18,297,519,612	773,663,346,934	-0.023650493	3.3	-0.078046627
		2015	-13,509,341,788	721,863,265,285	-0.018714544	3.3	-0.061757995
		2016	-18,713,585,127	670,963,993,715	-0.027890595	3.3	-0.092038964
25	BIMA	2014	13,252,206,563	104,058,578,348	0.127353331	3.3	0.420265992
		2015	21,828,914,738	99,558,394,759	0.2192574	3.3	0.723549419
		2016	25,117,618,621	92,041,274,561	0.272895163	3.3	0.900554038
26	SCCO	2014	182,347,242,356	1,656,007,190,010	0.110112591	3.3	0.36337155
		2015	206,056,283,235	1,773,144,328,632	0.116209538	3.3	0.383491475
		2016	439,602,100,346	2,449,935,491,586	0.179434153	3.3	0.592132706
27	VOKS	2014	-115,213,886,095	1,557,960,734,712	-0.073951726	3.3	-0.244040697
		2015	2,393,453,781	1,536,244,634,556	0.00155799	3.3	0.005141367
		2016	249,866,616,279	1,668,210,094,478	0.149781264	3.3	0.494278171
28	MLBI	2014	1,078,378,000,000	2,231,051,000,000	0.483349776	3.3	1.595054259
		2015	675,572,000,000	2,100,853,000,000	0.321570334	3.3	1.061182101
		2016	1,320,186,000,000	2,275,038,000,000	0.580291846	3.3	1.914963091

(Lanjutan)

Data financial distress (X3) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	EBIT	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
29	SKBM	2014	110,903,572,672	652,976,510,619	0.169843127	3.3	0.56048232
		2015	53,629,853,879	764,484,248,710	0.070151679	3.3	0.231500542
		2016	30,809,950,308	1,001,657,012,004	0.030758982	3.3	0.101504642
30	ULTJ	2014	374,957,616,094	2,918,133,278,435	0.128492286	3.3	0.424024544
		2015	700,675,250,229	3,539,995,910,248	0.19793109	3.3	0.653172598
		2016	932,482,782,652	4,239,199,641,365	0.219966706	3.3	0.725890131
31	WIIM	2014	150,033,454,319	1,334,544,790,387	0.112422944	3.3	0.370995715
		2015	177,962,941,779	1,342,700,045,391	0.132541101	3.3	0.437385632
		2016	136,662,997,252	1,353,634,132,275	0.10096007	3.3	0.333168232
32	INAF	2014	7,768,986,701	1,249,763,660,131	0.006216365	3.3	0.020514004
		2015	14,175,137,737	1,533,708,564,241	0.009242393	3.3	0.030499898
		2016	-18,921,337,613	1,381,633,321,120	-0.013694905	3.3	-0.045193188
33	KAEF	2014	344,017,652,213	2,968,184,626,297	0.115901703	3.3	0.382475619
		2015	338,135,061,189	3,434,879,313,034	0.098441613	3.3	0.324857324
		2016	383,025,924,670	4,612,562,541,064	0.083039725	3.3	0.274031092
34	ADES	2014	41,579,000,000	504,865,000,000	0.08235667	3.3	0.27177701
		2015	44,175,000,000	653,224,000,000	0.067626113	3.3	0.223166173
		2016	61,636,000,000	767,479,000,000	0.080309689	3.3	0.265021975
35	MRAT	2014	9,928,739,192	376,694,285,634	0.026357552	3.3	0.086979921
		2015	2,255,976,429	497,090,038,108	0.004538366	3.3	0.014976607
		2016	-4,082,301,885	483,037,173,864	-0.00845132	3.3	-0.027889357

(Lanjutan)

Data financial distress (X3) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	EBIT	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
36	LMPI	2014	3,051,105,630	808,892,238,344	0.003771956	3.3	0.012447454
		2015	6,873,689,802	810,364,824,722	0.008482216	3.3	0.027991314
		2016	11,184,077,925	793,093,512,600	0.01410184	3.3	0.046536072
37	INKP	2014	1,768,342,802,000	91,126,397,994,000	0.019405385	3.3	0.064037769
		2015	3,213,136,838,000	98,382,922,936,000	0.032659498	3.3	0.107776342
		2016	2,031,143,180,000	96,151,866,400,000	0.021124324	3.3	0.069710269
38	TKIM	2014	155,938,568,000	37,892,484,948,000	0.00411529	3.3	0.013580457
		2015	-162,969,502,000	37,515,176,794,000	-0.004344095	3.3	-0.014335514
		2016	12,328,596,000	34,823,139,796,000	0.000354035	3.3	0.001168314
39	ARGO	2014	-462,042,035,188	2,038,417,345,178	-0.226667045	3.3	-0.748001247
		2015	-164,268,924,836	1,820,659,255,038	-0.090224969	3.3	-0.297742398
		2016	376,091,159,430	1,623,649,996,274	0.231633148	3.3	0.764389387
40	MYTX	2014	-333,141,000,000	4,221,696,886,907	-0.078911634	3.3	-0.260408393
		2015	-333,141,000,000	1,944,326,000,000	-0.171340094	3.3	-0.565422311
		2016	-397,809,000,000	1,619,757,000,000	-0.245597951	3.3	-0.810473238
41	NIKL	2014	-954,977,696,000	1,697,194,782,000	-0.56268008	3.3	-1.856844265
		2015	-66,057,721,630	1,589,586,043,592	-0.041556556	3.3	-0.137136635
		2016	34,088,903,412	1,672,716,396,576	0.020379368	3.3	0.067251915
42	FPNI	2014	(62,509,616,000)	3,581,261,446,000	-0.017454636	3.3	-0.0576003
		2015	99,076,064,000	3,258,705,118,000	0.030403507	3.3	0.100331573
		2016	61,349,442,000	2,861,422,402,000	0.021440191	3.3	0.070752629

(Lanjutan)

Data financial distress (X3) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	EBIT	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
43	ERTX	2014	31,073,667,098	651,377,623,556	0.047704536	3.3	0.157424968
		2015	774,396,660,958	740,704,857,258	1.045486138	3.3	3.450104257
		2016	30,354,806,514	736,067,460,066	0.041239164	3.3	0.13608924
44	PBRX	2014	180,556,258,172	1,039,588,240,150	0.173680551	3.3	0.573145818
		2015	165,674,454,180	1,206,321,542,298	0.137338552	3.3	0.453217222
		2016	255,534,110,392	1,436,555,570,536	0.177879725	3.3	0.587003094
45	PTSN	2014	-29,809,944,074	179,008,040,914	-0.16652852	3.3	-0.549544115
		2015	34,045,375,920	159,151,187,652	0.213918453	3.3	0.705930896
		2016	-1,624,844,654	176,926,744,670	-0.009183714	3.3	-0.030306257
46	SMSM	2014	541,150,000,000	1,749,395,000,000	0.309335513	3.3	1.020807193
		2015	583,717,000,000	2,220,108,000,000	0.262922795	3.3	0.867645223
		2016	658,208,000,000	2,254,740,000,000	0.291921907	3.3	0.963342292
47	KBLM	2014	27,370,807,811	647,696,854,298	0.04225867	3.3	0.139453612
		2015	21,472,643,499	654,385,717,061	0.032813435	3.3	0.108284337
		2016	34,528,844,006	639,091,366,917	0.054028024	3.3	0.178292481

(Lanjutan)

Data financial distress (X4) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	NILAI SAHAM YANG BEREDAR	TOTAL HUTANG	TOTAL	KOEFISIEN	TOTAL
1	SMGR	2014	96,090,624,000,000	26,987,035,135,000	3.56062174	0.6	2.136373044
		2015	67,619,328,000,000	26,948,004,471,000	2.509251773	0.6	1.505551064
		2016	54,421,696,000,000	26,948,004,471,000	2.019507458	0.6	1.211704475
2	IKAI	2014	93,383,286,748	339,205,569,170	0.275299981	0.6	0.165179989
		2015	90,217,751,604	321,009,676,687	0.281043713	0.6	0.168626228
		2016	56,188,248,806	326,877,597,451	0.17189385	0.6	0.10313631
3	KIAS	2014	2,194,577,700,000	250,736,000,000	8.752543312	0.6	5.251525987
		2015	1,343,619,000,000	317,492,000,000	4.231977499	0.6	2.539186499
		2016	1,194,328,000,000	339,640,000,000	3.516452715	0.6	2.109871629
4	GDST	2014	844,600,000,000	497,413,152,962	1.697984854	0.6	1.018790913
		2015	483,800,000,000	379,524,183,280	1.274754077	0.6	0.764852446
		2016	926,600,000,000	425,486,909,790	2.177740322	0.6	1.306644193
5	JKSW	2014	10,200,000,000	720,387,262,240	0.014159051	0.6	0.008495431
		2015	10,200,000,000	705,813,376,884	0.014451412	0.6	0.008670847
		2016	11,250,000,000	714,935,414,562	0.015735687	0.6	0.009441412
6	BAJA	2014	534,600,000,000	788,479,094,184	0.678014172	0.6	0.406808503
		2015	151,200,000,000	787,055,068,790	0.19210854	0.6	0.115265124
		2016	594,000,000,000	786,124,255,680	0.75560574	0.6	0.453363444
7	EKAD	2014	359,869,126,000	143,820,128,736	2.502216687	0.6	1.501330012
		2015	279,510,000,000	97,730,178,889	2.860017276	0.6	1.716010366
		2016	412,277,250,000	110,503,822,983	3.730886759	0.6	2.238532055

(Lanjutan)

Data financial distress (X4) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	NILAI SAHAM YANG BEREDAR	TOTAL HUTANG	TOTAL	KOEFISIEN	TOTAL
8	INCI	2014	43,086,462,328	11,328,447,922	3.803386185	0.6	2.282031711
		2015	55,215,844,580	15,494,757,317	3.563517869	0.6	2.138110722
		2016	55,396,880,136	26,524,918,593	2.088484454	0.6	1.253090673
9	APLI	2014	121,500,000,000	48,553,666,580	2.502385681	0.6	1.501431408
		2015	97,500,000,000	87,059,306,497	1.11992622	0.6	0.671955732
		2016	168,000,000,000	67,967,245,679	2.471778845	0.6	1.483067307
10	IGAR	2014	306,224,417,500	92,945,504,329	3.294666264	0.6	1.976799758
		2015	217,773,808,000	73,471,782,127	2.964046899	0.6	1.77842814
		2016	505,546,340,000	65,716,637,766	7.692821136	0.6	4.615692682
11	SIAP	2014	11,160,000,000,000	221,617,172,000	50.35710861	0.6	30.21426517
		2015	1,992,000,000,000	172,583,639,000	11.54222968	0.6	6.925337807
		2016	1,992,000,000,000	229,729,846,283	8.671054424	0.6	5.202632655
12	SIMA	2014	56,651,503,488	31,210,008,707	1.815171025	0.6	1.089102615
		2015	7,258,473,844	11,338,059,067	0.640186632	0.6	0.384111979
		2016	72,584,738,844	11,920,344,067	6.089147967	0.6	3.65348878
13	YPAS	2014	334,000,044,500	160,166,730,482	2.085327231	0.6	1.251196338
		2015	534,400,071,200	128,790,247,858	4.149383048	0.6	2.489629829
		2016	561,120,074,760	138,256,225,581	4.058551956	0.6	2.435131174
14	TIRT	2014	87,012,628,500	642,668,663,300	0.135392674	0.6	0.081235604
		2015	50,588,737,500	672,006,964,821	0.075280079	0.6	0.045168047
		2016	126,471,843,750	689,189,375,810	0.183508116	0.6	0.110104869

(Lanjutan)

Data financial distress (X4) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	NILAI SAHAM YANG BEREDAR	TOTAL HUTANG	TOTAL	KOEFISIEN	TOTAL
15	ALDO	2014	404,250,000,000	197,870,888,906	2.042998858	0.6	1.225799315
		2015	404,250,000,000	195,081,792,385	2.072207739	0.6	1.243324644
		2016	330,000,000,000	209,442,676,180	1.575610119	0.6	0.945366072
16	KBRI	2014	434,399,786,700	622,269,749,157	0.698089192	0.6	0.418853515
		2015	434,399,786,700	934,677,601,389	0.464758957	0.6	0.278855374
		2016	434,399,786,700	844,568,778,363	0.514345069	0.6	0.308607041
17	SPMA	2014	293,933,191,626	1,296,175,354,250	0.226769619	0.6	0.136061772
		2015	153,680,805,774	1,390,005,205,106	0.110561317	0.6	0.06633679
		2016	410,226,765,852	1,047,296,887,831	0.391700549	0.6	0.235020329
18	INDS	2014	1,049,999,536,000	459,998,606,660	2.282614601	0.6	1.369568761
		2015	229,687,398,500	634,889,428,231	0.361775434	0.6	0.21706526
		2016	531,562,265,100	409,208,624,907	1.299000639	0.6	0.779400383
19	NIPS	2014	724,006,666,342	624,632,294,000	1.159092595	0.6	0.695455557
		2015	631,833,333,050	938,717,411,000	0.673081511	0.6	0.403848906
		2016	578,907,999,528	935,375,496,000	0.618904389	0.6	0.371342633
20	UNIT	2014	23,984,259,600	198,280,335,744	0.120961363	0.6	0.072576818
		2015	19,609,772,000	217,565,067,467	0.090132907	0.6	0.054079744
		2016	27,151,992,000	188,891,359,540	0.14374396	0.6	0.086246376
21	HDTX	2014	597,702,690,000	3,619,720,129,000	0.165124006	0.6	0.099074404
		2015	3,187,294,578,000	3,482,406,080,000	0.915256436	0.6	0.549153862
		2016	2,088,848,424,000	3,565,112,660,000	0.585913721	0.6	0.351548233

(Lanjutan)

Data financial distress (X4) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	NILAI SAHAM YANG BEREDAR	TOTAL HUTANG	TOTAL	KOEFISIEN	TOTAL
22	RICY	2014	111,658,846,740	781,749,249,068	0.142832049	0.6	0.085699229
		2015	102,033,084,090	798,114,824,380	0.127842612	0.6	0.076705567
		2016	98,824,496,540	876,184,855,001	0.112789551	0.6	0.067673731
23	STAR	2014	240,000,030,100	287,001,566,564	0.836232474	0.6	0.501739485
		2015	240,000,030,100	239,344,544,398	1.00273867	0.6	0.601643202
		2016	268,800,033,712	200,161,402,637	1.342916417	0.6	0.80574985
24	SSTM	2014	120,603,645,643	515,532,106,459	0.233940125	0.6	0.140364075
		2015	60,887,277,412	477,792,694,823	0.127434509	0.6	0.076460705
		2016	421,527,305,160	407,944,491,993	1.033295739	0.6	0.619977443
25	BIMA	2014	60,200,000,000	297,977,547,605	0.202028644	0.6	0.121217187
		2015	30,100,000,000	301,570,909,687	0.099810688	0.6	0.059886413
		2016	118,594,264,620	189,216,746,183	0.626764105	0.6	0.376058463
26	SCCO	2014	812,054,430,000	846,052,863,354	0.959815238	0.6	0.575889143
		2015	765,798,165,000	850,791,824,810	0.900100521	0.6	0.540060313
		2016	1,495,619,235,000	1,229,514,818,362	1.216430427	0.6	0.729858256
27	VOKS	2014	660,740,812,605	1,054,188,282,958	0.626776851	0.6	0.376066111
		2015	814,498,108,602	1,026,591,706,684	0.793400242	0.6	0.476040145
		2016	1,217,591,560,335	999,166,542,590	1.218607218	0.6	0.731164331
28	MLBI	2014	25,178,650,000,000	1,677,254,000,000	15.01182886	0.6	9.007097315
		2015	17,277,400,000,000	1,334,373,000,000	12.94795383	0.6	7.7687723
		2016	24,757,250,000,000	1,454,398,000,000	17.02233501	0.6	10.21340101

(Lanjutan)

Data financial distress (X4) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	NILAI SAHAM YANG BEREDAR	TOTAL HUTANG	TOTAL	KOEFISIEN	TOTAL
29	SKBM	2014	908,434,967,180	345,361,448,340	2.630389036	0.6	1.578233422
		2015	885,021,694,830	420,396,809,051	2.105205548	0.6	1.263123329
		2016	599,379,772,160	633,267,725,358	0.946487162	0.6	0.567892297
30	ULTJ	2014	10,744,781,040	644,827,122,017	0.016663041	0.6	0.009997825
		2015	11,394,666,990,000	742,490,216,326	15.34655506	0.6	9.207933039
		2016	13,199,905,740,000	749,966,146,582	17.60066878	0.6	10.56040127
31	WIIM	2014	1,312,421,100,000	488,154,387,359	2.688536934	0.6	1.613122161
		2015	902,945,716,800	398,991,064,485	2.263072528	0.6	1.357843517
		2016	923,944,454,400	362,540,740,471	2.548525866	0.6	1.529115519
32	INAF	2014	1,100,239,962,500	662,061,635,028	1.661839177	0.6	0.997103506
		2015	520,676,940,000	940,999,667,498	0.553323192	0.6	0.331993915
		2016	14,504,571,900,000	805,876,240,489	17.99851041	0.6	10.79910624
33	KAEF	2014	8,136,610,000,000	1,291,699,778,059	6.299149491	0.6	3.779489695
		2015	4,831,980,000,000	1,378,319,672,511	3.505703427	0.6	2.103422056
		2016	15,273,500,000,000	2,341,155,131,870	6.523916246	0.6	3.914349748
34	ADES	2014	811,108,100,000	210,845,000,000	3.846940169	0.6	2.308164102
		2015	598,745,252,000	324,855,000,000	1.843115396	0.6	1.105869238
		2016	589,896,800,000	383,091,000,000	1.539834661	0.6	0.923900796
35	MRAT	2014	811,108,100,000	210,845,000,000	3.846940169	0.6	2.308164102
		2015	598,745,252,000	324,855,000,000	1.843115396	0.6	1.105869238
		2016	589,896,800,000	383,091,000,000	1.539834661	0.6	0.923900796

(Lanjutan)

Data financial distress (X4) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	NILAI SAHAM YANG BEREDAR	TOTAL HUTANG	TOTAL	KOEFISIEN	TOTAL
36	LMPI	2014	176,490,592,075	366,938,314,354	0.48098164	0.6	0.288588984
		2015	113,962,496,597	391,881,675,091	0.290808435	0.6	0.174485061
		2016	136,149,885,315	402,192,705,158	0.338519032	0.6	0.203111419
37	INKP	2014	5,717,177,173,345	57,572,306,840,000	0.09930429	0.6	0.059582575
		2015	5,224,788,708,655	61,717,301,026,000	0.08465679	0.6	0.050794075
		2016	5,224,788,708,655	56,742,488,892,000	0.09207895	0.6	0.055247369
38	TKIM	2014	2,270,693,808,000	24,870,021,028,000	0.091302448	0.6	0.054781469
		2015	1,322,345,238,390	24,150,545,412,000	0.05475426	0.6	0.032852556
		2016	1,950,125,304,710	21,724,663,512,000	0.089765501	0.6	0.053859301
39	ARGO	2014	385,891,067,500	2,326,711,945,774	0.165852532	0.6	0.099511519
		2015	302,001,705,000	2,263,014,115,906	0.133451092	0.6	0.080070655
		2016	302,001,705,000	2,420,273,800,598	0.124779975	0.6	0.074867985
40	MYTX	2014	187,733,321,959	2,314,207,000,000	0.081122096	0.6	0.048673257
		2015	74,799,995,427	2,512,252,000,000	0.029774081	0.6	0.017864449
		2016	89,466,661,197	2,544,730,000,000	0.035157624	0.6	0.021094575
41	NIKL	2014	338,128,900,000	1,198,375,874,000	0.282155964	0.6	0.169293578
		2015	126,167,500,000	1,065,839,287,578	0.11837385	0.6	0.07102431
		2016	5,677,537,500,000	1,113,493,015,288	5.098853268	0.6	3.059311961
42	FPNI	2014	506,543,674,000	2,283,460,058,000	0.221831633	0.6	0.13309898
		2015	512,110,088,000	1,915,587,054,000	0.267338457	0.6	0.160403074
		2016	718,067,406,000	1,492,361,170,000	0.481161947	0.6	0.288697168

(Lanjutan)

Data financial distress (X4) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	NILAI SAHAM YANG BEREDAR	TOTAL HUTANG	TOTAL	KOEFISIEN	TOTAL
43	ERTX	2014	101,315,008,620	486,555,239,810	0.208229201	0.6	0.12493752
		2015	144,735,726,600	501,177,541,742	0.288791326	0.6	0.173274795
		2016	212,279,065,680	456,489,526,292	0.465025052	0.6	0.279015031
44	PBRX	2014	3,271,539,283,555	2,318,274,279,832	1.411195954	0.6	0.846717572
		2015	3,627,845,542,160	3,172,788,222,760	1.143425053	0.6	0.686055032
		2016	2,980,015,981,060	4,079,706,512,390	0.730448617	0.6	0.43826917
45	PTSN	2014	150,573,080,000	235,043,592,456	0.64061768	0.6	0.384370606
		2015	136,401,496,000	201,961,636,208	0.67538320	0.6	0.40522992
		2016	106,286,880,000	219,810,577,726	0.48353851	0.6	0.290123108
46	SMSM	2014	6,838,427,085,000	602,558,000,000	11.34899393	0.6	6.809396359
		2015	6,952,823,773,600	779,860,000,000	8.915476847	0.6	5.349286108
		2016	5,643,501,931,200	674,685,000,000	8.364647104	0.6	5.018788262
47	KBLM	2014	173,600,000,000	357,408,981,156	0.485718069	0.6	0.291430841
		2015	147,840,000,000	357,910,337,055	0.413064348	0.6	0.247838609
		2016	268,800,000,000	318,436,089,653	0.844125427	0.6	0.506475256

(Lanjutan)

Data financial distress (X5) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	SALES	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
1	SMGR	2014	26,987,035,135,000	34,331,674,737,000	0.786068123	1	0.786068123
		2015	26,948,004,471,000	38,153,118,932,000	0.706311967	1	0.706311967
		2016	26,134,306,138,000	44,226,895,982,000	0.590914319	1	0.590914319
2	IKAI	2014	262,321,356,543	518546655125	0.505878023	1	0.505878023
		2015	141,199,773,647	390,042,617,783	0.362011142	1	0.362011142
		2016	83,772,635,083	265,028,561,223	0.316089084	1	0.316089084
3	KIAS	2014	898,976,979,994	2,203,158,000,000	0.408040177	1	0.408040177
		2015	800,392,000,000	2,083,770,000,000	0.384107651	1	0.384107651
		2016	863,715,000,000	1,859,670,000,000	0.464445305	1	0.464445305
4	GDST	2014	1,215,611,781,842	1,357,932,144,522	0.895193318	1	0.895193318
		2015	913,792,626,540	1,183,934,183,257	0.771827218	1	0.771827218
		2016	757,282,528,180	1,257,609,869,910	0.602160134	1	0.602160134
5	JKSW	2014	86,480,258,028	320,951,001,725	0.269450033	1	0.269450033
		2015	143,408,228,411	265,280,458,589	0.540591	1	0.540591
		2016	256,234,745,701	273,181,586,009	0.937964925	1	0.937964925
6	BAJA	2014	1,229,844,640,405	959,445,449,616	1.281828624	1	1.281828624
		2015	1,251,193,634,272	948,682,681,142	1.31887475	1	1.31887475
		2016	978,840,639,564	982,626,956,424	0.99614674	1	0.99614674
7	EKAD	2014	526,573,620,057	411,348,790,570	1.280114667	1	1.280114667
		2015	531,537,606,573	389,691,595,500	1.363995561	1	1.363995561
		2016	568,638,832,579	702,508,630,708	0.809440351	1	0.809440351

(Lanjutan)

Data financial distress (X5) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	SALES	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
8	INCI	2014	110,023,088,698	147,992,617,351	0.743436333	1	0.743436333
		2015	136,668,408,270	169,546,066,314	0.806084218	1	0.806084218
		2016	176,067,561,639	269,351,381,344	0.653672392	1	0.653672392
9	APLI	2014	294,081,114,204	273,126,657,794	1.076720656	1	1.076720656
		2015	260,667,211,707	308,620,387,248	0.844620843	1	0.844620843
		2016	319,727,703,679	314,468,690,130	1.016723489	1	1.016723489
10	IGAR	2014	737,863,227,409	349,894,783,575	2.108814598	1	2.108814598
		2015	677,331,846,043	383,936,040,590	1.764178859	1	1.764178859
		2016	792,794,834,768	439,465,673,296	1.803997179	1	1.803997179
11	SIAP	2014	336,909,371,000	4,979,635,925,000	0.06765743	1	0.06765743
		2015	243,495,193,479	277,982,362,215	0.875937565	1	0.875937565
		2016	24,836,291,703	228,709,028,216	0.108593403	1	0.108593403
12	SIMA	2014	15,760,701,901	62,607,762,222	0.251737186	1	0.251737186
		2015	7,614,180,845	40,080,558,448	0.189971925	1	0.189971925
		2016	2,913,150,000	40,194,897,678	0.072475617	1	0.072475617
13	YPAS	2014	421,516,175,465	320,494,592,961	1.315205263	1	1.315205263
		2015	277,402,566,627	279,189,768,587	0.993598612	1	0.993598612
		2016	278,331,887,681	280,257,664,992	0.993128547	1	0.993128547
14	TIRT	2014	814,572,005,112	713,714,873,924	1.141312918	1	1.141312918
		2015	852,780,085,776	763,168,027,178	1.117421138	1	1.117421138
		2016	843,528,979,435	815,997,477,795	1.03373969	1	1.03373969

(Lanjutan)

Data financial distress (X5) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	SALES	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
15	ALDO	2014	493,881,857,454	356,814,265,668	1.38414269	1	1.38414269
		2015	538,363,112,800	366,010,819,198	1.470893986	1	1.470893986
		2016	666,434,061,412	410,330,576,602	1.624139412	1	1.624139412
16	KBRI	2014	34,719,548,322	1,299,315,036,743	0.026721424	1	0.026721424
		2015	241,207,422,568	1,455,931,208,462	0.165672266	1	0.165672266
		2016	161,367,353,686	1,263,726,833,318	0.127691641	1	0.127691641
17	SPMA	2014	1,550,810,295,608	2,091,957,078,669	0.741320322	1	0.741320322
		2015	1,621,516,334,166	2,185,464,365,772	0.741955055	1	0.741955055
		2016	1,932,435,078,255	2,158,852,415,950	0.895121438	1	0.895121438
18	INDS	2014	1,866,977,260,105	2,282,666,078,493	0.817893286	1	0.817893286
		2015	1,659,505,639,261	2,553,928,346,219	0.649785512	1	0.649785512
		2016	1,637,036,790,119	2,477,272,502,538	0.66082225	1	0.66082225
19	NIPS	2014	1,015,868,035,000	1,206,854,400,000	0.841748628	1	0.841748628
		2015	987,862,829,000	1,547,720,090,000	0.638269694	1	0.638269694
		2016	1,039,635,856,000	1,777,956,390,000	0.584736421	1	0.584736421
20	UNIT	2014	102,448,044,300	440,727,374,151	0.232452192	1	0.232452192
		2015	118,260,140,704	460,539,382,206	0.256786163	1	0.256786163
		2016	104,109,821,503	432,913,180,372	0.240486606	1	0.240486606
21	HDTX	2014	1,175,464,357,000	4,221,696,886,907	0.278434096	1	0.278434096
		2015	1,401,541,455,000	4,878,367,904,000	0.287297203	1	0.287297203
		2016	1,647,106,585,000	4,743,579,758,000	0.347228606	1	0.347228606

(Lanjutan)

Data financial distress (X5) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	SALES	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
22	RICY	2014	1,185,443,580,242	1,170,752,424,106	1.012548474	1	1.012548474
		2015	1,111,051,293,008	1,198,193,867,892	0.927271724	1	0.927271724
		2016	1,221,519,096,811	1,288,683,925,066	0.947881069	1	0.947881069
23	STAR	2014	228,622,027,943	775,917,827,931	0.294647216	1	0.294647216
		2015	258,967,329,940	729,020,553,284	0.355226377	1	0.355226377
		2016	129,480,611,941	690,187,353,961	0.187602122	1	0.187602122
24	SSTM	2014	519,854,661,831	773,663,346,934	0.671939111	1	0.671939111
		2015	506,180,498,366	721,863,265,285	0.701213821	1	0.701213821
		2016	436,691,203,876	670,963,993,715	0.650841488	1	0.650841488
25	BIMA	2014	286,688,094,220	104,058,578,348	2.755064491	1	2.755064491
		2015	222,363,830,677	99,558,394,759	2.233501567	1	2.233501567
		2016	172,109,865,924	92,041,274,561	1.869920498	1	1.869920498
26	SCCO	2014	3,703,267,949,291	1,656,007,190,010	2.236263207	1	2.236263207
		2015	3,533,081,041,052	1,773,144,328,632	1.992551302	1	1.992551302
		2016	3,742,637,722,322	2,449,935,491,586	1.527647457	1	1.527647457
27	VOKS	2014	2,003,353,488,967	1,557,960,734,712	1.285881887	1	1.285881887
		2015	1,597,736,461,981	1,536,244,634,556	1.040027367	1	1.040027367
		2016	2,022,350,276,358	1,668,210,094,478	1.212287519	1	1.212287519
28	MLBI	2014	2,988,501,000,000	2,231,051,000,000	1.339503669	1	1.339503669
		2015	2,696,318,000,000	2,100,853,000,000	1.283439631	1	1.283439631
		2016	3,263,311,000,000	2,275,038,000,000	1.434398458	1	1.434398458

(Lanjutan)

Data financial distress (X5) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	SALES	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
29	SKBM	2014	1,480,764,903,724	652,976,510,619	2.267715423	1	2.267715423
		2015	1,362,245,580,664	764,484,248,710	1.781914517	1	1.781914517
		2016	1,501,115,928,446	1,001,657,012,004	1.498632676	1	1.498632676
30	ULTJ	2014	3,916,789,366,423	2,918,133,278,435	1.34222429	1	1.34222429
		2015	4,393,932,684,171	3,539,995,910,248	1.241225356	1	1.241225356
		2016	4,685,987,917,355	4,239,199,641,365	1.105394488	1	1.105394488
31	WIIM	2014	1,661,533,200,316	1,334,544,790,387	1.245018685	1	1.245018685
		2015	1,839,419,574,956	1,342,700,045,391	1.3699408	1	1.3699408
		2016	1,685,795,530,617	1,353,634,132,275	1.245384916	1	1.245384916
32	INAF	2014	1,381,436,578,115	1,249,763,660,131	1.105358255	1	1.105358255
		2015	1,621,898,667,657	1,533,708,564,241	1.057501213	1	1.057501213
		2016	1,674,702,722,328	1,381,633,321,120	1.212118076	1	1.212118076
33	KAEF	2014	4,521,024,379,759	2,968,184,626,297	1.523161443	1	1.523161443
		2015	4,860,371,483,524	3,434,879,313,034	1.415005024	1	1.415005024
		2016	5,811,502,656,431	4,612,562,541,064	1.259929292	1	1.259929292
34	ADES	2014	578,784,000,000	504,865,000,000	1.146413398	1	1.146413398
		2015	669,725,000,000	653,224,000,000	1.02526086	1	1.02526086
		2016	887,663,000,000	767,479,000,000	1.156595816	1	1.156595816
35	MRAT	2014	434,747,101,600	376,694,285,634	1.15411122	1	1.15411122
		2015	428,092,732,505	497,090,038,108	0.861197569	1	0.861197569
		2016	344,361,345,265	483,037,173,864	0.712908579	1	0.712908579

(Lanjutan)

Data financial distress (X5) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	SALES	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
36	LMPI	2014	513,547,309,970	808,892,238,344	0.634877287	1	0.634877287
		2015	452,693,585,202	810,364,824,722	0.558629362	1	0.558629362
		2016	411,945,398,299	793,093,512,600	0.519415922	1	0.519415922
37	INKP	2014	36,832,547,186,000	91,126,397,994,000	0.404191848	1	0.404191848
		2015	39,617,537,884,000	98,382,922,936,000	0.40268714	1	0.40268714
		2016	3,802,677,159,400	96,151,866,400,000	0.039548657	1	0.039548657
38	TKIM	2014	16,700,285,390,000	37,892,484,948,000	0.440728166	1	0.440728166
		2015	14,852,058,318,000	37,515,176,794,000	0.395894664	1	0.395894664
		2016	1,393,469,156,000	34,823,139,796,000	0.040015609	1	0.040015609
39	ARGO	2014	1,465,163,518,434	2,038,417,345,178	0.718775045	1	0.718775045
		2015	634,604,834,280	1,820,659,255,038	0.348557717	1	0.348557717
		2016	680,306,911,696	1,623,649,996,274	0.418998499	1	0.418998499
40	MYTX	2014	2,129,058,000,000	4,221,696,886,907	0.504313326	1	0.504313326
		2015	1,891,190,000,000	1,944,326,000,000	0.97267125	1	0.97267125
		2016	1,296,753,000,000	1,619,757,000,000	0.800584903	1	0.800584903
41	NIKL	2014	2,247,914,968,000	1,697,194,782,000	1.324488498	1	1.324488498
		2015	1,920,068,261,020	1,589,586,043,592	1.207904579	1	1.207904579
		2016	1,840,403,347,774	1,672,716,396,576	1.100248286	1	1.100248286
42	FPNI	2014	8,690,555,918,000	3,581,261,446,000	2.426674525	1	2.426674525
		2015	6,392,600,674,000	3,258,705,118,000	1.961699645	1	1.961699645
		2016	6,175,829,850,000	2,861,422,402,000	2.158307646	1	2.158307646

(Lanjutan)

Data *financial distress* (X5) yang ada di perusahaan Manufaktur yang terdaftar di BEI Pada Tahun 2014-2016

NO	KODE	TAHUN	SALES	TOTAL ASET	HASIL	KOEFISIEN	TOTAL
43	ERTX	2014	760,862,852,552	651,377,623,556	1.168082576	1	1.168082576
		2015	967,025,073,452	740,704,857,258	1.305547093	1	1.305547093
		2016	986,218,502,878	736,067,460,066	1.339847985	1	1.339847985
44	PBRX	2014	4,731,961,744,676	1,039,588,240,150	4.551765364	1	4.551765364
		2015	5,850,844,033,776	1,206,321,542,298	4.850152989	1	4.850152989
		2016	6,740,249,734,502	1,436,555,570,536	4.691951967	1	4.691951967
45	PTSN	2014	1,537,041,343,792	887,820,120,274	1.731253109	1	1.731253109
		2015	1,146,919,766,862	914,062,389,518	1.254749982	1	1.254749982
		2016	1,032,128,824,538	922,829,698,634	1.118439108	1	1.118439108
46	SMSM	2014	2,632,860,000,000	1,749,395,000,000	1.505011733	1	1.505011733
		2015	2,802,924,000,000	2,220,108,000,000	1.262516959	1	1.262516959
		2016	2,879,876,000,000	2,254,740,000,000	1.27725414	1	1.27725414
47	KBLM	2014	919,537,870,594	647,696,854,298	1.419704086	1	1.419704086
		2015	967,710,339,797	654,385,717,061	1.478807246	1	1.478807246
		2016	987,409,109,474	639,091,366,917	1.545020259	1	1.545020259

(Lanjutan)

Data Total *financial distress* pada Manufaktur di BEI Periode 2014-2016

NO	KODE	TAHUN	X1	X2	X3	X4	X5	TOTAL
1	SMGR	2014	0.222882752	0.877549861	0.680275897	2.136373044	0.786068123	4.703
		2015	-0.207227648	0.873872653	0.506067343	1.505551064	0.706311967	3.385
		2016	0.060275143	0.83974192	0.379390204	1.211704475	0.590914319	3.082
2	IKAI	2014	-0.439449501	-0.058973881	-0.167985796	0.165179989	0.505878023	0.005
		2015	-0.104455754	-1.178604797	-0.923227824	0.168626228	0.362011142	-1.676
		2016	-0.692239755	-2.494271286	-1.816594035	0.10313631	0.316089084	-4.584
3	KIAS	2014	0.355105353	0.043994847	0.177843118	5.251525987	0.408040177	6.237
		2015	0.268124793	-0.071706186	-0.288606084	2.539186499	0.384107651	2.831
		2016	0.228306958	-0.267662757	-0.294438852	2.109871629	0.464445305	2.241
4	GDST	2014	0.165845224	-0.005457217	-0.178243167	1.018790913	0.895193318	1.896
		2015	0.074678944	-0.071548163	-0.204438836	0.764852446	0.771827218	1.335
		2016	0.086473183	-0.032062357	0.119430245	1.306644193	0.602160134	2.083
5	JKSW	2014	0.338176957	-2.169162412	-0.099034553	0.008495431	0.269450033	-1.652
		2015	0.297961689	-2.746263987	-0.287314682	0.008670847	0.540591	-2.186
		2016	0.245180985	-2.681643756	-0.034973443	0.009441412	0.937964925	-1.524
6	BAJA	2014	-0.159706573	-0.094728127	-0.00782265	0.406808503	1.281828624	1.426
		2015	-0.140058935	-0.109600748	-0.041153074	0.115265124	1.31887475	1.143
		2016	-0.031732871	-0.056812643	0.179982955	0.453363444	0.99614674	1.541
7	EKAD	2014	0.493567983	0.614721297	0.471088942	1.501330012	1.280114667	4.361
		2015	0.6296079	0.798940474	0.561502563	1.716010366	1.363995561	5.070
		2016	0.458699503	0.623354533	0.556408536	2.238532055	0.809440351	4.686

(Lanjutan)

Data Total *financial distress* pada Manufaktur di BEI Periode 2014-2016

NO	KODE	TAHUN	X1	X2	X3	X4	X5	TOTAL
8	INCI	2014	0.650413726	0.41608659	0.253282299	2.282031711	0.743436333	4.345
		2015	0.680764261	0.503241799	0.374105513	2.138110722	0.806084218	4.502
		2016	0.438044886	0.359279912	0.162882657	1.253090673	0.653672392	2.867
9	APLI	2014	0.256668084	0.246447961	0.20184803	1.501431408	1.076720656	3.283
		2015	0.047763961	0.22651612	0.024872196	0.671955732	0.844620843	1.816
		2016	0.089895274	0.334089755	0.351793538	1.483067307	1.016723489	3.276
10	IGAR	2014	0.78478357	0.472362243	0.715147925	1.976799758	2.108814598	6.058
		2015	0.772444252	0.540618896	0.543527881	1.77842814	1.764178859	5.399
		2016	0.820960864	0.605843757	0.71918277	4.615692682	1.803997179	8.566
11	SIAP	2014	0.006577168	0.003495738	0.001799999	30.21426517	0.06765743	30.294
		2015	0.016732231	-0.370451578	-0.41493291	6.925337807	0.875937565	7.033
		2016	-0.122914896	-0.585802981	-0.360472795	5.202632655	0.108593403	4.242
12	SIMA	2014	-0.104085532	-1.588643715	0.059280584	1.089102615	0.251737186	-0.293
		2015	0.087753828	-2.574285084	-0.129359711	0.384111979	0.189971925	-2.042
		2016	1.179380303	-2.583260908	-0.057580058	3.65348878	0.072475617	2.265
13	YPAS	2014	0.135216749	0.287700352	-0.097273072	1.251196338	1.315205263	2.892
		2015	0.082199383	0.278533439	-0.11885005	2.489629829	0.993598612	3.725
		2016	-0.013690638	0.235520311	-0.131974475	2.435131174	0.993128547	3.518
14	TIRT	2014	0.078203393	-0.253242345	0.115379323	0.081235604	1.141312918	1.163
		2015	0.064187832	-0.238419884	0.003585989	0.045168047	1.117421138	0.992
		2016	0.091250987	-0.173248729	0.150170422	0.110104869	1.03373969	1.212

(Lanjutan)

Data Total *financial distress* pada Manufaktur di BEI Periode 2014-2016

NO	KODE	TAHUN	X1	X2	X3	X4	X5	TOTAL
15	ALDO	2014	0.204284779	0.154552647	0.260943634	1.225799315	1.38414269	3.230
		2015	0.208011969	0.203241838	0.292608615	1.243324644	1.470893986	3.418
		2016	0.712358673	0.229927344	0.272210213	0.945366072	1.624139412	3.784
16	KBRI	2014	0.052230497	-2.657063726	-0.045327031	0.418853515	0.026721424	-2.205
		2015	-0.063519369	-2.5210037	-0.299927771	0.278855374	0.165672266	-2.440
		2016	-0.269985666	-3.018273174	-0.217957291	0.308607041	0.127691641	-3.070
17	SPMA	2014	0.330314542	0.104007719	0.103764479	0.136061772	0.741320322	1.415
		2015	-0.029157606	0.099557644	-0.0857906	0.06633679	0.741955055	0.793
		2016	0.230894708	0.150774795	0.170221471	0.235020329	0.895121438	1.682
18	INDS	2014	0.336885432	0.289035199	0.243722979	1.369568761	0.817893286	3.057
		2015	0.257449214	0.244149336	0.00534192	0.21706526	0.649785512	1.374
		2016	0.318735096	0.267316653	0.080113262	0.779400383	0.66082225	2.106
19	NIPS	2014	0.046554073	0.238618109	0.184554424	0.695455557	0.841748628	2.007
		2015	-0.1840912	0.213810361	0.089022612	0.403848906	0.638269694	1.161
		2016	-0.074244377	0.237843283	0.164384371	0.371342633	0.584736421	1.284
20	UNIT	2014	-0.291129651	0.074607014	0.042041401	0.072576818	0.232452192	0.131
		2015	-0.224594011	0.073187023	0.011904719	0.054079744	0.256786163	0.171
		2016	-0.179759871	0.093302721	0.014601289	0.086246376	0.240486606	0.255
21	HDTX	2014	-0.003847429	-0.178012484	-0.08370285	0.099074404	0.278434096	0.112
		2015	-0.050463987	-0.241233557	-0.243972175	0.549153862	0.287297203	0.301
		2016	-0.048419015	-0.323039202	-0.35303	0.351548233	0.347228606	-0.026

(Lanjutan)

Data Total *financial distress* pada Manufaktur di BEI Periode 2014-2016

NO	KODE	TAHUN	X1	X2	X3	X4	X5	TOTAL
22	RICY	2014	0.37117123	0.057799323	0.060573321	0.085699229	1.012548474	1.588
		2015	0.133480424	0.065909524	0.061686909	0.076705567	0.927271724	1.265
		2016	0.11377348	0.070581486	0.059825425	0.067673731	0.947881069	1.260
23	STAR	2014	0.301298698	0.013126731	0.028815735	0.501739485	0.294647216	1.140
		2015	0.303773869	0.01413132	0.011979994	0.601643202	0.355226377	1.287
		2016	0.335652719	0.015473619	0.028350851	0.80574985	0.187602122	1.373
24	SSTM	2014	0.154182604	-0.192554075	-0.078046627	0.140364075	0.671939111	0.696
		2015	0.130978597	-0.226662147	-0.061757995	0.076460705	0.701213821	0.620
		2016	0.132671793	-0.205154944	-0.092038964	0.619977443	0.650841488	1.106
25	BIMA	2014	-0.082402214	-3.243451333	0.420265992	0.121217187	2.755064491	-0.029
		2015	-0.075380614	-3.400907166	0.723549419	0.059886413	2.233501567	-0.459
		2016	-0.132185849	-3.41384548	0.900554038	0.376058463	1.869920498	-0.399
26	SCCO	2014	0.338947655	0.499488142	0.36337155	0.575889143	2.236263207	4.014
		2015	0.38019205	0.555061676	0.383491475	0.540060313	1.992551302	3.851
		2016	0.40361737	0.570672849	0.592132706	0.729858256	1.527647457	3.824
27	VOKS	2014	0.121799941	0.080464858	-0.244040697	0.376066111	1.285881887	1.620
		2015	0.129515577	0.081854828	0.005141367	0.476040145	1.040027367	1.733
		2016	0.232340832	0.209693769	0.494278171	0.731164331	1.212287519	2.880
28	MLBI	2014	-0.415395435	0.333041782	1.595054259	9.007097315	1.339503669	11.859
		2015	-0.288609627	0.495396775	1.061182101	7.7687723	1.283439631	10.320
		2016	-0.224173662	0.49085457	1.914963091	10.21340101	1.434398458	13.829

(Lanjutan)

Data Total *financial distress* pada perusahaan Manufaktur di BEI Periode 2014-2013

NO	KODE	TAHUN	X1	X2	X3	X4	X5	TOTAL
36	LMPI	2014	0.130805659	-0.182076308	0.012447454	0.288588984	0.634877287	0.885
		2015	0.263547288	-0.174890177	0.027991314	0.174485061	0.558629362	0.850
		2016	0.278744023	-0.166460317	0.046536072	0.203111419	0.519415922	0.881
37	INKP	2014	0.305080669	0.044811009	0.064037769	0.059582575	0.404191848	0.878
		2015	0.353611719	0.083759376	0.107776342	0.050794075	0.40268714	0.999
		2016	0.381499292	0.12491359	0.069710269	0.055247369	0.039548657	0.671
38	TKIM	2014	0.22386883	0.128048233	0.013580457	0.054781469	0.440728166	0.861
		2015	0.111893223	0.129038744	-0.014335514	0.032852556	0.395894664	0.655
		2016	0.077257091	0.142763605	0.001168314	0.053859301	0.040015609	0.315
39	ARGO	2014	-0.355192042	-2.192385946	-0.748001247	0.099511519	0.718775045	-2.477
		2015	-0.489089083	-2.573069019	-0.297742398	0.080070655	0.348557717	-2.931
		2016	-0.630416261	-2.88527819	0.764389387	0.074867985	0.418998499	-2.257
40	MYTX	2014	-0.003847429	-0.434127331	-0.260408393	0.048673257	0.504313326	-0.145
		2015	-0.577550061	-1.028419925	-0.565422311	0.017864449	0.97267125	-1.181
		2016	-0.366440151	-1.373679509	-0.810473238	0.021094575	0.800584903	-1.729
41	NIKL	2014	0.094136832	-0.031789094	-1.856844265	0.169293578	1.324488498	-0.301
		2015	0.070976482	-0.126257977	-0.137136635	0.07102431	1.207904579	1.087
		2016	0.081134944	-0.091727793	0.067251915	3.059311961	1.100248286	4.216
42	FPNI	2014	-0.222822952	-0.639315866	-0.0576003	0.13309898	2.426674525	1.640
		2015	-0.07186689	-0.682371714	0.100331573	0.160403074	1.961699645	1.468
		2016	0.001699974	-0.764419737	0.070752629	0.288697168	2.158307646	1.755

(Lanjutan)

Data Total *financial distress* pada perusahaan manufaktur di BEI Periode 2014-2016

NO	KODE	TAHUN	X1	X2	X3	X4	X5	TOTAL
43	ERTX	2014	0.001489152	0.086231995	0.157424968	0.12493752	1.168082576	1.538
		2015	0.124138183	0.217024598	3.450104257	0.173274795	1.305547093	5.270
		2016	0.108451279	0.254096173	0.13608924	0.279015031	1.339847985	2.117
44	PBRX	2014	0.685678869	0.609138712	0.573145818	0.846717572	4.551765364	7.266
		2015	0.607666357	0.685847104	0.453217222	0.686055032	4.850152989	7.283
		2016	0.655541207	0.757529315	0.587003094	0.43826917	4.691951967	7.130
45	PTSN	2014	0.390288171	-0.0635387	-0.549544115	0.384370606	1.731253109	1.893
		2015	0.342225082	-0.012091499	0.705930896	0.40522992	1.254749982	2.696
		2016	0.363125375	0.111551359	-0.030306257	0.290123108	1.118439108	1.853
46	SMSM	2014	0.409464986	0.649313277	1.020807193	6.809396359	1.505011733	10.394
		2015	0.89098152	0.651972246	0.867645223	5.349286108	1.262516959	9.022
		2016	0.929379707	0.740681054	0.963342292	5.018788262	1.27725414	8.929
47	KBLM	2014	0.026027279	0.166420732	0.139453612	0.291430841	1.419704086	2.043
		2015	0.036004553	0.180086277	0.108284337	0.247838609	1.478807246	2.051
		2016	0.171757377	0.219156019	0.178292481	0.506475256	1.545020259	2.621

Lampiran 5
Data going concern opinion pada perusahaan Manufaktur di BEI
Periode 2014-2016

NO	KODE	TAHUN	OPINI	NILAI
1	SMGR	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
2	IKAI	2014	Wtpp	1
		2015	Wtpp	1
		2016	Wtpp	1
3	KIAS	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
4	GDST	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtp	0
5	JKSW	2014	Wtpp	1
		2015	Wtpp	1
		2016	Wtpp	1
6	BAJA	2014	Wdp	1
		2015	Wtpp	0
		2016	Wtp	0
7	EKAD	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
8	INCI	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
9	APLI	2014	Wtp	0
		2015	Wtp	0
		2016	Wtp	0

(Lanjutan)

**Data going concern opinion pada perusahaan Manufaktur di BEI
Periode 2014-2016**

NO	KODE	TAHUN	OPINI	NILAI
10	IGAR	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
11	SIAP	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
12	SIMA	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
13	YPAS	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtp	0
14	TIRT	2014	Wtp	0
		2015	Wtp	0
		2016	Wtpp	0
15	ALDO	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
16	KBRI	2014	Wtpp	0
		2015	Wtpp	1
		2016	Wtpp	1
17	SPMA	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
18	INDS	2014	Wtp	0
		2015	Wtp	0
		2016	Wtp	0

(Lanjutan)

**Data going concern opinion pada perusahaan Manufaktur di BEI
Periode 2014-2016**

NO	KODE	TAHUN	OPINI	NILAI
19	NIPS	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtp	0
20	UNIT	2014	Wtpp	0
		2015	Wtp	0
		2016	Wtp	0
21	HDTX	2014	Wtpp	1
		2015	Wtpp	1
		2016	Wtpp	0
22	RICY	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
23	STAR	2014	Wtp	0
		2015	Wtp	0
		2016	Wtpp	0
24	SSTM	2014	Wtpp	0
		2015	Wtpp	1
		2016	Wtpp	0
25	BIMA	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtp	0
26	SCCO	2014	Wtp	0
		2015	Wtp	0
		2016	Wtp	0
27	VOKS	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0

(Lanjutan)

**Data going concern opinion pada perusahaan Manufaktur di BEI
Periode 2014-2016**

NO	KODE	TAHUN	OPINI	NILAI
28	MLBI	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
29	SKBM	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtp	0
30	ULTJ	2014	Wtp	0
		2015	Wtp	0
		2016	Wtp	0
31	WIIM	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
32	INAF	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
33	KAEF	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0
34	ADES	2014	Wtpp	0
		2015	Wtp	0
		2016	Wtp	0
35	MRAT	2014	Wtp	0
		2015	Wtp	0
		2016	Wtp	0
36	LMPI	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtpp	0

(Lanjutan)

**Data going concern opinion pada perusahaan Manufaktur di BEI
Periode 2014-2016**

NO	KODE	TAHUN	OPINI	NILAI
37	INKP	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
38	TKIM	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
39	ARGO	2014	Wtpp	1
		2015	Wtpp	1
		2016	Wtpp	1
40	MYTX	2014	Wtpp	1
		2015	Wtpp	1
		2016	Wtpp	1
41	NIKL	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtp	0
42	FPNI	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtp	0
43	ERTX	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtp	0
44	PBRX	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtpp	0
45	PTSN	2014	Wtp	0
		2015	Wtpp	0
		2016	Wtp	0
46	SMSM	2014	Wtpp	0
		2015	Wtpp	0
		2016	Wtp	0
47	KBLM	2014	Wtp	0
		2015	Wtp	0
		2016	Wtpp	0

Lampiran 6
Data management changes pada perusahaan Manufaktur di BEI
Periode di 2014-2016

NO	KODE	TAHUN	Pergantian Manajemen		NILAI
			Presiden Direktur	Direktur	
1	SMGR	2014	Suparni	Ahyanizzaman	0
		2015	Suparni	Ahyanizzaman	0
		2016	Rizkan Chandra	Darmawan Junaidi	1
2	IKAI	2014	Lie Ju Tjhong	Rudi Hartawan	0
		2015	Lie Ju Tjhong	Halim Riyanto	1
		2016	Lie Ju Tjhong	Halim Riyanto	0
3	KIAS	2014	Pramoth Phromaue	Kaewsawan Amatachiwin	0
		2015	Pramoth Phromaue	Jamrak Thientawat	1
		2016	Numpol Malichai	Susalak Khiew-Orn	1
4	GDST	2014	Gwie Gunadi Gunawan	Hadi Sutjipto	1
		2015	Gwie Gunadi Gunawan	Hadi Sutjipto	0
		2016	Gwie Gunadi Gunawan	Hadi Sutjipto	0
5	JKSW	2014	Drs. Fuad Djapar	Muhamad Djauhari	0
		2015	Drs. Fuad Djapar	Muhamad Djauhari	0
		2016	The Kwen Ie	Harry Laksmono Hartawan	1
6	BAJA	2014	Handaja Susanto	Pandji Surya S	0
		2015	Handaja Susanto	Pandji Surya S	0
		2016	Handaja Susanto	Pandji Surya S	0
7	EKAD	2014	Judi Widjaja Leonardi	Lie Phing	0
		2015	Judi Widjaja Leonardi	Lie Phing	0
		2016	Judi Widjaja Leonardi	Lie Phing	0
8	INCI	2014	Recsonlye Sitorus MBA	Tazran Tanmizi	1
		2015	Tazran Tanmizi	David Bingei	1
		2016	Tazran Tanmizi	Enrico Mosquera Djakman	1
9	APLI	2014	Wilson Agung Pramoto	Rofie Soeandy	1
		2015	Wilson Agung Pramoto	Rofie Soeandy	0
		2016	Wilson Agung Pramoto	Rofie Soeandy	0

(Lampiran)
Data management changes pada perusahaan Manufaktur di BEI
Periode di 2014-2016

NO	KODE	TAHUN	Pergantian Manajemen		NILAI
			Presiden Direktur	Direktur	
10	IGAR	2014	Antonius Muhartoyo	Samuel Hendrata Shantiawan	1
		2015	Antonius Muhartoyo	Samuel Hendrata Shantiawan	0
		2016	Antonius Muhartoyo	Vera Sutidjan	1
11	SIAP	2014	M Suluhuddin Noor	C Jeffrey Mesakh	1
		2015	Cristian V Ponto	Sebastian Ja'far	1
		2016	Cristian V Ponto	Irwansyah Moris	1
12	SIMA	2014	Edward Seky Soeryadjaya	Sjonanto Widjaja	0
		2015	Ifiandiaz Nadzir	-	1
		2016	Ifiandiaz Nadzir		0
13	YPAS	2014	Ishadi	Rinawati	0
		2015	Ishadi	Rinawati	0
		2016	Ishadi	Rinawati	0
14	TIRT	2014	Djohan Surja Putra	-	0
		2015	Djohan Surja Putra	-	0
		2016	Djohan Surja Putra	-	0
15	ALDO	2014	Herwanto Susanto	Kuswara	0
		2015	Herwanto Susanto	Kuswara	0
		2016	Herwanto Susanto	Kuswara	0
16	KBRI	2014	Sonie Budi Wijaya	Rizalsyah Riezky	1
		2015	Sonie Budi Wijaya	Henry Priyantoro	1
		2016	Sonie Budi Wijaya	Henry Priyantoro	0
17	SPMA	2014	Welly	Hendro Luhur	0
		2015	Welly	Hendro Luhur	0
		2016	Welly	Hendro Luhur	0
18	INDS	2014	Ikawati Nurhadi	Bob Budiono	0
		2015	Ikawati Nurhadi	Bob Budiono	0
		2016	Ikawati Nurhadi	Bob Budiono	0

(Lanjutan)

**Data management changes pada perusahaan Manufaktur di BEI
Periode di 2014-2016**

NO	KODE	TAHUN	Pergantian Manajemen		NILAI
			Presiden Direktur	Direktur	
19	NIPS	2014	Jackson Tandiono	Herman Selamat	0
		2015	Jackson Tandiono	Herman Selamat	0
		2016	Jackson Tandiono	Herman Selamat	0
20	UNIT	2014	Gunawan Taslim	-	1
		2015	Gunawan Taslim	Thomas Amir Iskandar	1
		2016	Gunawan Taslim	Prianto Paseru	1
21	HDTX	2014	Joshua Seng Bouw Lim	Soebianto Bambang Soegiarto	0
		2015	Joshua Seng Bouw Lim	Soebianto Bambang Soegiarto	0
		2016	Joshua Seng Bouw Lim	Soebianto Bambang Soegiarto	0
22	RICY	2014	Paulus Gunawan	Tirta Heru Citra	0
		2015	Paulus Gunawan	Tirta Heru Citra	0
		2016	Paulus Gunawan	Tirta Heru Citra	0
23	STAR	2014	Asep Mulyana	Amir Firdaus	0
		2015	Asep Mulyana	Amir Firdaus	0
		2016	Asep Mulyana	Robiet	1
24	SSTM	2014	Purnawan Suriadi	-	0
		2015	Purnawan Suriadi	-	0
		2016	Purnawan Suriadi	-	0
25	BIMA	2014	Bambang Setiyono	Yati Nurhayati	0
		2015	Bambang Setiyono	Yati Nurhayati	0
		2016	Bambang Setiyono	Yati Nurhayati	0
26	SCCO	2014	Elly Soepono	Nicodemus M Trisnadi	0
		2015	Elly Soepono	Nicodemus M Trisnadi	0
		2016	Bayu Adiwijaya Soeponi	Nicodemus M Trisnadi	1
27	VOKS	2014	Kumhal Djamil	Muliany Anwar	1
		2015	Kumhal Djamil	Yogiawan	0
		2016	David Lius	Zhou Chengcai	1

(Lanjutan)

**Data management changes pada perusahaan Manufaktur di BEI
Periode di 2014-2016**

NO	KODE	TAHUN	Pergantian Manajemen		NILAI
			Presiden Direktur	Direktur	
28	MLBI	2014	Chen Kean Huat	Maarten Hoedemaker	0
		2015	Chen Kean Huat	Maarten Hoedemaker	0
		2016	Chen Kean Huat	Erik Pieter Mul	1
29	SKBM	2014	Harry Lukmito	Freddy Adam	0
		2015	Harry Lukmito	Freddy Adam	0
		2016	Harry Lukmito	Freddy Adam	0
30	ULTJ	2014	Sabana Prawirawidjaja	Jutianto Isnandar	0
		2015	Sabana Prawirawidjaja	Samudra Prawirawidjaja	1
		2016	Sabana Prawirawidjaja	Jutianto Isnandar	1
31	WIIM	2014	Ronald Walla	Lucas Firman Dajajanto	0
		2015	Ronald Walla	Lucas Firman Dajajanto	0
		2016	Ronald Walla	Lucas Firman Dajajanto	0
32	INAF	2014	Arief Budiman	M Umar	1
		2015	Arief Budiman	M Umar	0
		2016	Arief Budiman	M Umar	0
33	KAEF	2014	Rusdi Rosman	Farida Astuti	1
		2015	Rusdi Rosman	Farida Astuti	0
		2016	Rusdi Rosman	Farida Astuti	0
34	ADES	2014	Martin Jimi	Wihardjo Hadiseputro	0
		2015	Martin Jimi	Wihardjo Hadiseputro	0
		2016	Wihardjo Hadiseputro	Ari Wisnubroto	1
35	MRAT	2014	Putri Kuswisnu Wardani MBA	-	0
		2015	Putri Kuswisnu Wardani MBA	-	0
		2016	Putri Kuswisnu Wardani MBA	-	0
36	LMPI	2014	Hidayat Alim	Kosasih	0
		2015	Hidayat Alim	Kosasih	0
		2016	Hidayat Alim	Kosasih	0

(Lanjutan)

**Data management changes pada perusahaan Manufaktur di BEI
Periode di 2014-2016**

NO	KODE	TAHUN	Pergantian Manajemen		NILAI
			Presiden Direktur	Direktur	
37	INKP	2014	Lan Cheng Ting	Hendra Jaya Kosasih	0
		2015	Lan Cheng Ting	Hendra Jaya Kosasih	0
		2016	Lan Cheng Ting	Hendra Jaya Kosasih	0
38	TKIM	2014	Lu Teng Wei	Suhendra Wiradinata	1
		2015	Lu Teng Wei	Suhendra Wiradinata	0
		2016	Lu Teng Wei	Suhendra Wiradinata	0
39	ARGO	2014	Deepak Anand	Surjanto Purnadi	1
		2015	Deepak Anand	Surjanto Purnadi	0
		2016	Deepak Anand	Surjanto Purnadi	0
40	MYTX	2014	Benny Soetrisno	Anas Bahfen	0
		2015	Benny Soetrisno	Anas Bahfen	0
		2016	Benny Soetrisno	Anas Bahfen	0
41	NIKL	2014	Ardhiman TA	Slamet Gunawan	0
		2015	Ardhiman TA	Slamet Gunawan	0
		2016	Ardhiman TA	Jetrinaldi	1
42	FPNI	2014	Yoon Sungku	-	1
		2015	Yoon Sungku	-	0
		2016	Yoon Sungku	-	0
43	ERTX	2014	Asep Mulyana	Amril Firdaus	1
		2015	Anthony Paul Thoppil	Sanjay Kumar Goyal	1
		2016	Anthony Paul Thoppil	Sanjay Kumar Goyal	0
44	PBRX	2014	Ludijanto Setijo	Fitri Ratnasri Hartono	0
		2015	Ludijanto Setijo	Fitri Ratnasri Hartono	0
		2016	Ludijanto Setijo	Fitri Ratnasri Hartono	0
45	PTSN	2014	Abidin	Bidin Yusuf	1
		2015	Abidin	Bidin Yusuf	0
		2016	Abidin	Bidin Yusuf	0
46	SMSM	2014	Edcy Hartono	Ang Andri Pribadi	0
		2015	Edcy Hartono	Ang Andri Pribadi	0
		2016	Edcy Hartono	Ang Andri Pribadi	0
47	KBLM	2014	Surya A Soepono	Tan Robert Tanto	1
		2015	Nicodemus M Trisnadi	Tan Robert Tanto	1
		2016	Elly Soepono	Veronica Lukman	1

Lampiran 7
Hasil Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FD	141	-4,584	30,294	2,80324	4,033473
Valid N (listwise)	141				

GOING CONCERN OPINION

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	123	87,2	87,2	87,2
	1	18	12,8	12,8	100,0
Total		141	100,0	100,0	

MANAGEMENT CHANGES

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	100	70,9	70,9	70,9
	1	41	29,1	29,1	100,0
Total		141	100,0	100,0	

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	FD	,815	1,227
	OGC	,839	1,192
	MC	,968	1,033

a. Dependent Variable: VAS

(Lanjutan)
Hasil Output SPSS

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	141	100,0
	Missing Cases	0	,0
	Total	141	100,0
Unselected Cases		0	,0
Total		141	100,0

a. If weight is in effect, see classification table for the total number of cases.

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	FD	OGC	MC
1	1	2,087	1,000	,08	,07	,02	,10
	2	1,096	1,380	,01	,11	,51	,00
	3	,547	1,953	,07	,21	,03	,86
	4	,270	2,779	,85	,61	,44	,04

Dependent Variable Encoding

Original Value	Internal Value
0	0
1	1

(Lanjutan)
Hasil Output SPSS

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	176,632	-,723
	2	176,596	-,757
	3	176,596	-,758

Classification Table^{a,b}

Observed			Predicted		
			VAS		Percentage
			0	1	Correct
Step 0	VAS	0	96	0	100,0
		1	45	0	,0
Overall Percentage					68,1

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-,758	,181	17,589	1	,000	,469

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	FD	,002	1	,967
		OGC	,163	1	,687
		MC	2,426	1	,119
Overall Statistics			2,681	3	,443

(Lanjutan)
Hasil Output SPSS

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients			
			Constant	FD	OGC	MC
Step 1	1	174,064	-,808	-,017	-,229	,556
	2	173,971	-,861	-,019	-,272	,618
	3	173,971	-,862	-,019	-,273	,619
	4	173,971	-,862	-,019	-,273	,619

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	2,625	3	,453
	Block	2,625	3	,453
	Model	2,625	3	,453

Model Summary

Step	-2 Log likelihood	Cox & Snell R	Nagelkerke R
		Square	Square
1	173,971 ^a	,018	,026

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10,295	8	,245

(Lanjutan)
Hasil Output SPSS

Contingency Table for Hosmer and Lemeshow Test

		VAS = 0		VAS = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	12	10,546	2	3,454	14
	2	10	10,272	4	3,728	14
	3	7	10,065	7	3,935	14
	4	12	9,997	2	4,003	14
	5	10	9,939	4	4,061	14
	6	11	9,910	3	4,090	14
	7	9	9,868	5	4,132	14
	8	7	8,815	7	5,185	14
	9	11	8,106	3	5,894	14
	10	7	8,482	8	6,518	15

Classification Table^a

		Predicted		
		VAS		Percentage
Observed		0	1	Correct
Step 1	VAS 0	96	0	100,0
	1	45	0	,0
Overall Percentage				68,1

(Lanjutan)
Hasil Output SPSS

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	FD	-,019	,050	,150	1	,698	,981
	OGC	-,273	,614	,198	1	,657	,761
	MC	,619	,394	2,468	1	,116	1,857
	Constant	-,862	,277	9,653	1	,002	,422

Correlation Matrix

		Constant	FD	OGC	MC
Step 1	Constant	1,000	-,534	-,451	-,378
	FD	-,534	1,000	,390	-,168
	OGC	-,451	,390	1,000	-,020
	MC	-,378	-,168	-,020	1,000

Lampiran 8
Tabel Chi-Square

df	\hat{A}^2 :995	\hat{A}^2 :990	\hat{A}^2 :975	\hat{A}^2 :950	\hat{A}^2 :900	\hat{A}^2 :100	\hat{A}^2 :050	\hat{A}^2 :025	\hat{A}^2 :010	\hat{A}^2 :005
1	0.000	0.000	0.001	0.004	0.016	2.706	3.841	5.024	6.635	7.879
2	0.010	0.020	0.051	0.103	0.211	4.605	5.991	7.378	9.210	10.597
3	0.072	0.115	0.216	0.352	0.584	6.251	7.815	9.348	11.345	12.838
4	0.207	0.297	0.484	0.711	1.064	7.779	9.488	11.143	13.277	14.860
5	0.412	0.554	0.831	1.145	1.610	9.236	11.070	12.833	15.086	16.750
6	0.676	0.872	1.237	1.635	2.204	10.645	12.592	14.449	16.812	18.548
7	0.989	1.239	1.690	2.167	2.833	12.017	14.067	16.013	18.475	20.278
8	1.344	1.646	2.180	2.733	3.490	13.362	15.507	17.535	20.090	21.955
9	1.735	2.088	2.700	3.325	4.168	14.684	16.919	19.023	21.666	23.589
10	2.156	2.558	3.247	3.940	4.865	15.987	18.307	20.483	23.209	25.188
11	2.603	3.053	3.816	4.575	5.578	17.275	19.675	21.920	24.725	26.757
12	3.074	3.571	4.404	5.226	6.304	18.549	21.026	23.337	26.217	28.300
13	3.565	4.107	5.009	5.892	7.042	19.812	22.362	24.736	27.688	29.819
14	4.075	4.660	5.629	6.571	7.790	21.064	23.685	26.119	29.141	31.319
15	4.601	5.229	6.262	7.261	8.547	22.307	24.996	27.488	30.578	32.801
16	5.142	5.812	6.908	7.962	9.312	23.542	26.296	28.845	32.000	34.267
17	5.697	6.408	7.564	8.672	10.085	24.769	27.587	30.191	33.409	35.718
18	6.265	7.015	8.231	9.390	10.865	25.989	28.869	31.526	34.805	37.156
19	6.844	7.633	8.907	10.117	11.651	27.204	30.144	32.852	36.191	38.582
20	7.434	8.260	9.591	10.851	12.443	28.412	31.410	34.170	37.566	39.997
21	8.034	8.897	10.283	11.591	13.240	29.615	32.671	35.479	38.932	41.401
22	8.643	9.542	10.982	12.338	14.041	30.813	33.924	36.781	40.289	42.796
23	9.260	10.196	11.689	13.091	14.848	32.007	35.172	38.076	41.638	44.181
24	9.886	10.856	12.401	13.848	15.659	33.196	36.415	39.364	42.980	45.559
25	10.520	11.524	13.120	14.611	16.473	34.382	37.652	40.646	44.314	46.928
26	11.160	12.198	13.844	15.379	17.292	35.563	38.885	41.923	45.642	48.290
27	11.808	12.879	14.573	16.151	18.114	36.741	40.113	43.195	46.963	49.645
28	12.461	13.565	15.308	16.928	18.939	37.916	41.337	44.461	48.278	50.993
29	13.121	14.256	16.047	17.708	19.768	39.087	42.557	45.722	49.588	52.336
30	13.787	14.953	16.791	18.493	20.599	40.256	43.773	46.979	50.892	53.672
40	20.707	22.164	24.433	26.509	29.051	51.805	55.758	59.342	63.691	66.766
50	27.991	29.707	32.357	34.764	37.689	63.167	67.505	71.420	76.154	79.490
60	35.534	37.485	40.482	43.188	46.459	74.397	79.082	83.298	88.379	91.952
70	43.275	45.442	48.758	51.739	55.329	85.527	90.531	95.023	100.425	104.215
80	51.172	53.540	57.153	60.391	64.278	96.578	101.879	106.629	112.329	116.321
90	59.196	61.754	65.647	69.126	73.291	107.565	113.145	118.136	124.116	128.299
100	67.328	70.065	74.222	77.929	82.358	118.498	124.342	129.561	135.807	140.169

Lampiran 9 Bukti Riset

Nama : Titi Sa'ihatu Samhiah

NRP : 1410112062

Sumber Data

The screenshot shows the IDX website interface. At the top, there is a navigation bar with links for 'Kerir', 'Sangkalan', 'Peta Situs', 'Tautan', 'Glosarium', 'FAQ', and 'Hubungi Kami'. Below this is a search bar and a 'Quote Search' field. The main content area is divided into several sections:

- News and Announcements:** Includes a section for 'Launching Sekolah Pasar Modal Mobile di acara Peresmian Desa Ponds Cuk' on Wednesday, May 24, 2017, and a 'PENGUMUMAN' section regarding company registration and trading rules.
- Market Activity (Aktivitas Pasar):** Shows market data for May 30, 2017, at 16:00:03 WIB. It includes a line chart for the Composite Index and a table of market indices.
- Annual Report Award (ARA 2016):** A prominent banner for the 'ANNUAL REPORT AWARD ARA 2016'.
- Market News (Berita):** A section with four news items dated May 29, 23, 15, and 09, 2017, regarding company registrations and obligations.
- Market Statistics (Siaran Pers):** A section with four items dated May 12, 08, 05, and 28, 2017, providing volume and transaction data.
- Market Suspense (LMSA):** A section listing market suspense items such as CSIS, GREN, FORZ, TAKU, and WICO with their respective suspension dates.

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Mengetahui,
Ketua Program Studi Akuntansi S1

Danang Mintoyuwono, S.E., M.Ak.