

LAMPIRAN

a. Daftar sampel perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia

Daftar Sampel Penelitian

No	Kode	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk
2	BUDI	PT Budi Starch & Sweetener Tbk
3	CEKA	PT Wilmar Cahaya Indonesia.Tbk
4	DLTA	PT Delta Djakarta Tbk
5	ICBP	PT Indofood CBP Sukses Makmur Tbk
6	INDF	PT Indofood Sukses Makmur Tbk
7	JPFA	PT Japfa Comfeed Indonesia Tbk
8	MYOR	PT Mayora Indah Tbk
9	MLBI	PT Multi Bintang Indonesia Tbk
10	ROTI	PT Nippon Indosari Corpindo Tbk
11	PSDN	PT Prasadha Aneka Niaga Tbk
12	SKBM	PT Sekar Bumi Tbk
13	SKLT	PT Sekar Laut Tbk
14	STTP	PT Siantar Top Tbk

b. Hasil Tabulasi Data

**Data likuiditas untuk perusahaan sampel
(dalam jutaan rupiah, kecuali dinyatakan lain)**

No	Kode Perusahaan	Tahun	Aktiva Lancar	Utang Jangka Pendek	Current Ratio	
					Desimal	%
1	PT AKASHA WIRA INTERNATIONAL, Tbk	2020	545.239	183.559	2,97	297%
		2021	673.394	268.367	2,51	251%
		2022	815.319	254.719	3,20	320%
		2023	1.230.110	298.814	4,12	412%
		2024	1.372.858	383.789	3,58	358%
2	PT BUDI STRACHT & SWEETENER, Tbk	2020	1.241.540	1.085.439	1,14	114%
		2021	1.320.277	1.131.686	1,17	117%
		2022	1.582.322	1.189.965	1,33	133%
		2023	1.708.152	1.251.674	1,36	136%
		2024	2.265.184	1.569.209	1,44	144%
3	PT DELTA DJAKARTA, Tbk	2020	1.103.832	147.208	7,50	750%
		2021	1.174.394	244.207	4,81	481%
		2022	1.165.413	255.354	4,56	456%
		2023	1.060.255	216.736	4,89	489%
		2024	959.223	206.922	4,64	464%
4	PT INDOFOOD CBP SUKSES MAKMUR, Tbk	2020	20.716.223	9.176.164	2,26	226%
		2021	33.997.637	18.896.133	1,80	180%
		2022	31.070.365	10.033.937	3,10	310%
		2023	36.773.465	10.464.225	3,51	351%
		2024	44.667.549	10.924.773	4,09	409%
5	PT INDOFOOD SUKSES MAKMUR, Tbk	2020	38.418.238	27.375.875	1,40	140%
		2021	54.183.399	40.403.404	1,34	134%
		2022	54.876.668	30.725.942	1,79	179%
		2023	63.101.797	32.914.504	1,92	192%
		2024	79.765.476	37.094.061	2,15	215%
6	PT JAFPA COMFEED INDONESIA, Tbk	2020	11.745.138	6.007.679	1,96	196%
		2021	14.161.153	7.064.166	2,00	200%
		2022	17.001.468	9.412.440	1,81	181%
		2023	17.218.323	10.684.062	1,61	161%
		2024	17.169.254	9.295.556	1,85	185%
7	PT MAYORA INDAH INDONESIA, Tbk	2020	12.838.730	3.475.324	3,69	369%
		2021	12.969.784	5.570.774	2,33	233%
		2022	14.772.624	5.636.627	2,62	262%
		2023	14.738.923	4.013.201	3,67	367%
		2024	19.600.915	7.383.111	2,65	265%
8	PT MULTI BINTANG INDONESIA, Tbk	2020	1.189.261	1.338.441	0,89	89%
		2021	1.241.112	1.682.700	0,74	74%
		2022	1.649.257	2.154.777	0,77	77%
		2023	1.733.206	1.870.445	0,93	93%
		2024	1.803.762	1.999.641	0,90	90%

9	PT NIPPON INDOSARI COPRORINDO, Tbk	2020	1.549.618	404.467	3,83	383%
		2021	1.282.058	483.213	2,65	265%
		2022	1.285.673	612.418	2,10	210%
		2023	1.164.941	669.095	1,74	174%
		2024	1.044.137	610.720	1,71	171%
10	PT PRASIDHA ANEKA NIAGA, Tbk	2020	283.696	368.959	0,77	77%
		2021	225.861	383.684	0,59	59%
		2022	222.048	431.502	0,51	51%
		2023	17.283	85.891	0,20	20%
		2024	17.978	99.868	0,18	18%
11	PT SEKAR BUMI, Tbk	2020	953.792	701.021	1,36	136%
		2021	1.158.133	883.203	1,31	131%
		2022	1.263.256	875.853	1,44	144%
		2023	1.073.291	685.195	1,57	157%
		2024	1.068.709	753.717	1,42	142%
12	PT SEKAR LAUT, Tbk	2020	379.723	247.103	1,54	154%
		2021	433.383	241.665	1,79	179%
		2022	543.799	333.670	1,63	163%
		2023	736.999	349.749	2,11	211%
		2024	830.122	468.756	1,77	177%
13	PT SIANTAR TOP, Tbk	2020	1.505.873	626.131	2,41	241%
		2021	1.979.856	475.372	4,16	416%
		2022	2.575.391	530.694	4,85	485%
		2023	3.495.988	502.707	6,95	695%
		2024	4.771.694	501.674	9,51	951%
14	PT WILMAR CAHAYA INDONESIA, Tbk	2020	1.266.588	271.641	4,66	466%
		2021	1.358.086	283.105	4,80	480%
		2022	1.383.999	139.037	9,95	995%
		2023	1.581.592	217.016	7,29	729%
		2024	2.076.913	437.745	4,74	474%

**Data profitabilitas untuk perusahaan sampel
(dalam jutaan rupiah, kecuali dinyatakan lain)**

No	Kode Perusahaan	Tahun	Laba Bersih	Total Aset	ROA	
					Desimal	%
1	PT AKASHA WIRA INTERNATIONAL, Tbk	2020	135.789	958.791	0,14	14%
		2021	265.758	1.304.108	0,20	20%
		2022	364.972	1.645.582	0,22	22%
		2023	395.798	2.085.182	0,19	19%
		2024	527.368	2.696.874	0,20	20%
2	PT BUDI STRACHT & SWEETENER, Tbk	2020	69.312	2.963.007	0,02	2%
		2021	69.457	2.993.218	0,02	2%
		2022	67.125	3.173.651	0,02	2%
		2023	241.959	3.327.846	0,07	7%
		2024	217.085	3.817.011	0,06	6%
3	PT DELTA DJAKARTA, Tbk	2020	123.468	1.225.581	0,10	10%
		2021	187.991	1.308.723	0,14	14%
		2022	230.069	1.307.187	0,18	18%
		2023	199.612	1.208.051	0,17	17%
		2024	142.367	1.118.178	0,13	13%
4	PT INDOFOOD CBP SUKSES MAKMUR, Tbk	2020	7.418.574	103.588.325	0,07	7%
		2021	7.911.945	118.066.628	0,07	7%
		2022	5.722.194	115.305.536	0,05	5%
		2023	8.465.123	119.267.076	0,07	7%
		2024	8.813.377	126.040.905	0,07	7%
5	PT INDOFOOD SUKSES MAKMUR, Tbk	2020	8.752.066	163.136.516	0,05	5%
		2021	11.229.695	179.356.193	0,06	6%
		2022	9.192.569	180.433.300	0,05	5%
		2023	11.493.733	186.587.957	0,06	6%
		2024	13.077.496	195.486.775	0,07	7%
6	PT JAFPA COMFEED INDONESIA, Tbk	2020	1.221.904	25.951.760	0,05	5%
		2021	2.130.896	28.589.656	0,07	7%
		2022	1.490.931	32.690.887	0,05	5%
		2023	945.922	34.109.431	0,03	3%
		2024	3.212.338	34.666.283	0,09	9%
7	PT MAYORA INDAH INDONESIA, Tbk	2020	2.098.169	19.777.501	0,11	11%
		2021	1.211.053	19.917.654	0,06	6%
		2022	668.533	22.276.161	0,03	3%
		2023	3.244.879	23.870.405	0,14	14%
		2024	3.067.668	29.728.782	0,10	10%
8	PT MULTI BINTANG INDONESIA, Tbk	2020	285.617	2.907.425	0,10	10%
		2021	665.850	2.922.017	0,23	23%
		2022	924.906	3.374.502	0,27	27%
		2023	1.066.467	3.407.442	0,31	31%
		2024	1.142.246	3.441.088	0,33	33%
9	PI NIPPON INDOSARI COPRORINDO, Tbk	2020	168.610	4.452.167	0,04	4%
		2021	283.602	4.191.285	0,07	7%
		2022	432.248	4.130.322	0,10	10%
		2023	333.300	3.943.519	0,08	8%

		2024	362.196	3.746.347	0,10	10%
10	PT PRASIDHA ANEKA NIAGA, Tbk	2020	-52.305	765.376	(0,07)	-7%
		2021	-81.181	707.397	(0,11)	-11%
		2022	-25.835	705.620	(0,04)	-4%
		2023	143.397	151.973	0,94	94%
		2024	-20.537	146.364	(0,14)	-14%
11	PT SEKAR BUMI, Tbk	2020	5.416	1.768.661	0,00	0%
		2021	29.707	1.970.429	0,02	2%
		2022	86.636	2.042.200	0,04	4%
		2023	2.306	1.839.623	0,00	0%
		2024	-83.447	1.841.388	(0,05)	-5%
12	PT SEKAR LAUT, Tbk	2020	42.520	773.863	0,05	5%
		2021	84.524	889.125	0,10	10%
		2022	74.865	1.033.289	0,07	7%
		2023	78.089	1.282.740	0,06	6%
		2024	119.049	1.522.026	0,08	8%
13	PT SIANTAR TOP, Tbk	2020	628.629	3.448.996	0,18	18%
		2021	617.574	3.919.244	0,16	16%
		2022	624.524	4.590.738	0,14	14%
		2023	917.794	5.482.235	0,17	17%
14	PT WILMAR CAHAYA INDONESIA, Tbk	2024	1.306.019	6.762.108	0,19	19%
		2020	181.813	1.566.674	0,12	12%
		2021	187.067	1.697.388	0,11	11%
		2022	220.705	1.718.288	0,13	13%
		2023	153.575	1.893.561	0,08	8%
		2024	324.943	2.385.282	0,14	14%

**Data Profitabilitas Untuk Perusahaan Sampel
(Dalam Jutaan Rupiah, Kecuali Dinyatakan Lain)**

No	Kode perusahaan	Tahun	Total Liabilitas	Total Aset	DAR	
					Desimal	%
1	PT AKASHA WIRA INTERNASIONAL,Tbk	2020	258.283	958.791	0,27	27%
		2021	334.291	1.304.108	0,26	26%
		2022	310,746	1.645.582	0,00	0%
		2023	355.374	2.085.182	0,17	17%
		2024	438.373	2.696.874	0,16	16%
2	PT BUDI PT BUDI STARCH & SWEETENER Tbk	2020	1.640.851	2.963.007	0,55	55%
		2021	1.605.521	2.993.218	0,54	54%
		2022	1.728.614	3.173.651	0,54	54%
		2023	1.736.519	3.327.846	0,52	52%
		2024	2.197.787	3.817.011	0,58	58%
3	PT WILMAR CAHAYA INDONESIA.Tbk	2020	205.682	1.225.581	0,17	17%
		2021	298.548	1.308.723	0,23	23%
		2022	306.411	1.307.187	0,23	23%
		2023	273.636	1.208.051	0,23	23%
		2024	268.273	1.118.178	0,24	24%
4	PT DELTA DJAKARTA,Tbk	2020	53.270.272	103.588.325	0,51	51%
		2021	63.342.765	118.066.628	0,54	54%
		2022	57.832.529	115.305.536	0,50	50%
		2023	57.163.043	119.267.076	0,48	48%
		2024	58.997.020	126.040.905	0,47	47%
5	PT INDOFOOD CBP SUKSES MAKMUR,Tbk	2020	83.998.472	163.136.516	0,51	51%
		2021	92.724.082	179.356.193	0,52	52%
		2022	86.810.262	180.433.300	0,48	48%
		2023	86.123.066	186.587.957	0,46	46%
		2024	92.722.030	195.486.775	0,47	47%
6	PT INDOFOOD SUKSES MAKMUR ,Tbk	2020	14.539.790	25.951.760	0,56	56%
		2021	15.486.946	28.589.656	0,54	54%
		2022	19.036.110	32.690.887	0,58	58%
		2023	19.942.219	34.109.431	0,58	58%
		2024	18.093.761	34.666.283	0,52	52%
7	PT JAFPA COMFEED INDONESIA,Tbk	2020	8.506.033	19.777.501	0,43	43%
		2021	8.557.622	19.917.654	0,43	43%
		2022	9.441.467	22.276.161	0,42	42%
		2023	8.588.316	23.870.405	0,36	36%

		2024	12.626.354	29.728.782	0,42	42%
8	PT MAYORA INDAH INDONESIA,Tbk	2020	1.474.019	2.907.425	0,51	51%
		2021	1.822.860	2.922.017	0,62	62%
		2022	2.301.227	3.374.502	0,68	68%
		2023	2.015.987	3.407.442	0,59	59%
		2024	2.124.203	3.441.088	0,62	62%
9	PT MULTI BINTANG INDONESIA ,Tbk	2020	1.224.496	4.452.167	0,28	28%
		2021	1.341.865	4.191.285	0,32	32%
		2022	1.449.164	4.130.322	0,35	35%
		2023	1.530.087	3.943.519	0,39	39%
		2024	1.438.192	3.746.347	0,38	38%
10	PT NIPPON INDOSARI COPRORINDO,Tbk	2020	645.224	765.376	0,84	84%
		2021	660.177	707.397	0,93	93%
		2022	666.499	705.620	0,94	94%
		2023	151.973	151.973	1,00	100%
		2024	146.364	146.364	1,00	100%
11	PT PRASIDA ANEKA NIAGA,Tbk	2020	806.679	1.768.661	0,46	46%
		2021	977.943	1.970.429	0,50	50%
		2022	968.234	2.042.200	0,47	47%
		2023	772.344	1.839.623	0,42	42%
		2024	852.981	1.841.388	0,46	46%
12	PT SEKAR BUMI,Tbk	2020	366.908	773.863	0,47	47%
		2021	347.288	889.125	0,39	39%
		2022	442.536	1.033.289	0,43	43%
		2023	465.796	1.282.740	0,36	36%
		2024	607.399	1.522.026	0,40	40%
13	PT SEKAR LAUT ,Tbk	2020	775.697	3.448.996	0,22	22%
		2021	618.395	3.919.244	0,16	16%
		2022	662.339	4.590.738	0,14	14%
		2023	634.723	5.482.235	0,12	12%
		2024	616.035	6.762.108	0,09	9%
14	PT SIANTAR TOP,Tbk	2020	305.959	1.566.674	0,20	20%
		2021	310.020	1.697.388	0,18	18%
		2022	168.245	1.718.288	0,10	10%
		2023	251.275	1.893.561	0,13	13%
		2024	476.491	2.385.282	0,20	20%

**Data Aktivitas (TATO) untuk perusahaan sampel
(dalam jutaan rupiah, kecuali dinyatakan lain)**

No	Kode Perusahaan	Tahun	penjualan bersih	Total Aset	TATO	
					Desimal	%
1	PT AKASHA WIRA INTERNASIONAL,Tbk	2020	673.364	958.791	0,70	70%
		2021	935.975	1.304.108	0,72	72%
		2022	1.290.992	1.645.582	0,78	78%
		2023	1.525.445	2.085.182	0,73	73%
		2024	1.956.431	2.696.874	0,73	73%
2	PT BUDI PT BUDI STARCH & SWEETENER Tbk	2020	2.725.966	2.963.007	0,92	92%
		2021	3.374.782	2.993.218	1,13	113%
		2022	3.382.326	3.173.651	1,07	107%
		2023	3.944.953	3.327.846	1,19	119%
		2024	4.009.264	3.817.011	1,05	105%
3	PT WILMAR CAHAYA INDONESIA.Tbk	2020	546.336	1.225.581	0,45	45%
		2021	681.206	1.308.723	0,52	52%
		2022	778.744	1.307.187	0,60	60%
		2023	736.839	1.208.051	0,61	61%
		2024	646.764	1.118.178	0,58	58%
4	PT DELTA DJAKARTA,Tbk	2020	46.641.048	103.588.325	0,45	45%
		2021	56.803.733	118.066.628	0,48	48%
		2022	64.797.516	115.305.536	0,56	56%
		2023	67.909.901	119.267.076	0,57	57%
		2024	72.597.188	126.040.905	0,58	58%
5	PT INDOFOOD CBP SUKSES MAKMUR,Tbk	2020	81.731.469	163.136.516	0,50	50%
		2021	99.345.618	179.356.193	0,55	55%
		2022	110.820.272	180.433.300	0,61	61%
		2023	111.703.611	186.587.957	0,60	60%
		2024	115.786.525	195.486.775	0,59	59%
6	PT INDOFOOD SUKSES MAKMUR ,Tbk	2020	36.964.948	25.951.760	1,42	142%
		2021	44.878.300	28.589.656	1,57	157%
		2022	48.972.085	32.690.887	1,50	150%
		2023	51.175.898	34.109.431	1,50	150%
		2024	55.800.849	34.666.283	1,61	161%
7	PT JAFPA COMFEED INDONESIA,Tbk	2020	24.476.954	19.777.501	1,24	124%
		2021	27.904.558	19.917.654	1,40	140%
		2022	30.669.406	22.276.161	1,38	138%
		2023	31.485.008	23.870.405	1,32	132%
		2024	36.072.949	29.728.782	1,21	121%
8	PT MAYORA INDAH INDONESIA,Tbk	2020	1.985.009	2.907.425	0,68	68%
		2021	2.473.681	2.922.017	0,85	85%
		2022	3.114.907	3.374.502	0,92	92%
		2023	3.322.284	3.407.442	0,98	98%
		2024	3.383.282	3.441.088	0,98	98%
9	PT MULTI BINTANG INDONESIA ,Tbk	2020	3.212.035	4.452.167	0,72	72%
		2021	3.287.623	4.191.285	0,78	78%
		2022	3.935.182	4.130.322	0,95	95%
		2023	3.820.532	3.943.519	0,97	97%
		2024	3.932.169	3.746.347	1,05	105%
10	PT NIPPON INDOSARI COPRORINDO,Tbk	2020	895.456	765.376	1,17	117%
		2021	868.091	707.397	1,23	123%
		2022	638.377	705.620	0,90	90%
		2023	266.132	151.973	1,75	175%

		2024	44.596	146.364	0,30	30%
11	PT PRASIDA ANEKA NIAGA,Tbk	2020	3.165.530	1.768.661	1,79	179%
		2021	3.847.887	1.970.429	1,95	195%
		2022	3.802.296	2.042.200	1,86	186%
		2023	2.839.561	1.839.623	1,54	154%
		2024	2.269.371	1.841.388	1,23	123%
12	PT SEKAR BUMI,Tbk	2020	1.253.701	773.863	1,62	162%
		2021	1.356.846	889.125	1,53	153%
		2022	1.539.310	1.033.289	1,49	149%
		2023	1.794.345	1.282.740	1,40	140%
		2024	2.293.274	1.522.026	1,51	151%
13	PT SEKAR LAUT ,Tbk	2020	3.846.300	3.448.996	1,12	112%
		2021	4.241.857	3.919.244	1,08	108%
		2022	4.931.554	4.590.738	1,07	107%
		2023	4.767.207	5.482.235	0,87	87%
		2024	4.959.939	6.762.108	0,73	73%
14	PT SIANTAR TOP,Tbk	2020	3.634.297	1.566.674	2,32	232%
		2021	5.369.441	1.697.388	3,16	316%
		2022	6.143.759	1.718.288	3,58	358%
		2023	6.337.429	1.893.561	3,35	335%
		2024	9.002.905	2.385.282	3,77	377%

Perhitungan *Financial Distress Altman (Z-Score)*

Kode Perusahaan	Tahun	1,2X1	1,4X2	3,3X3	0,6X4	0,999X5	z-score
PT AKASHA WIRA INTERNATIONAL, Tbk	2020	0,45	0,03	0,47	2,00	0,70	3,66
	2021	0,37	0	0,67	3,48	0,72	5,25
	2022	0,41	0	0,73	8,17	0,78	10,1
	2023	0,54	0	0,63	9,64	0,73	11,53
	2024	0,44	0	0,65	7,35	0,72	9,16
PT BUDI STRACHT & SWEETENER, Tbk	2020	0,06	0	0,08	0,49	0,92	1,55
	2021	0,08	0	0,08	0,80	1,13	2,07
	2022	0,15	0,02	0,07	1,02	1,06	2,31
	2023	0,16	0,03	0,24	1,21	1,18	2,82
	2024	0,22	0,01	0,19	0,85	1,05	2,32
PT WILMAR CAHAYA INDONESIA, Tbk	2020	0,94	0,36	0,33	10,28	0,45	12,35
	2021	0,85	0,21	0,47	6,02	0,52	8,08
	2022	0,84	0,26	0,58	6,00	0,60	8,27
	2023	0,84	0,3	0,55	5,25	0,61	7,54
	2024	0,81	0,28	0,42	3,85	0,58	5,94
PT DELTA DJAKARTA, Tbk	2020	0,13	0,03	0,24	7,95	0,45	8,81
	2021	0,15	0,03	0,22	3,44	0,48	4,33
	2022	0,22	0,03	0,16	3,60	0,56	4,57
	2023	0,26	0,03	0,23	3,24	0,57	4,34
	2024	0,32	0,03	0,23	2,72	0,58	3,88
PT INDOFOOD CBP SUKSES MAKMUR, Tbk	2020	0,08	0,02	0,18	5,10	0,50	5,88
	2021	0,09	0,02	0,21	3,68	0,55	4,55
	2022	0,16	0,02	0,17	3,37	0,61	4,33
	2023	0,19	0,02	0,20	3,31	0,60	4,32
	2024	0,26	0,02	0,22	4,40	0,59	5,49
PT INDOFOOD SUKSES MAKMUR, Tbk	2020	0,27	0,01	0,16	0,71	1,42	2,57
	2021	0,30	0,02	0,25	1,01	1,57	3,15
	2022	0,28	0,03	0,15	0,48	1,50	2,44
	2023	0,23	0,02	0,09	0,42	1,50	2,26
	2024	0,27	0,03	0,31	0,75	1,61	2,97
PT JAFPA COMFEED INDONESIA, Tbk	2020	0,57	0,05	0,35	0,02	1,24	2,23
	2021	0,45	0,08	0,20	0,01	1,40	2,14
	2022	0,49	0,03	0,10	0,01	1,38	2,01
	2023	0,54	0,05	0,45	0,02	1,32	2,37
	2024	0,49	0,06	0,34	0,01	1,21	2,11
PT MAYORA INDAH INDONESIA,Tbk	2020	- 0,06	0	0,32	8,16	0,68	9,11
	2021	- 0,18	0	0,75	5,68	0,85	7,09
	2022	- 0,18	0	0,90	5,03	0,92	6,68
	2023	- 0,05	0	1,03	5,03	0,97	6,99
	2024	- 0,07	0	1,10	3,75	0,98	5,76
PT MULTI BINTANG INDONESIA,Tbk	2020	0,31	0,05	0,12	3,94	0,72	5,14
	2021	0,23	0,10	0,22	3,37	0,78	4,70
	2022	0,20	0,12	0,35	3,48	0,95	5,09
	2023	0,15	0,22	0,28	2,17	0,97	3,78
	2024	0,14	0,19	0,32	2,74	1,05	4,43
PT NIPPON INDOSARI CORPRORINDO,Tbk	2020	-0,13	0	-0,23	0,23	1,17	1,04
	2021	-0,27	0	-0,38	0,23	1,23	0,81
	2022	-0,36	0	-0,12	0,11	0,9	0,53

	2023	-0,54	0	3,11	0,51	1,75	4,83
	2024	-0,67	0	-0,46	0,44	0,30	-0,39
PT PRASIDA ANEKA NIAGA,Tbk	2020	0,17	0	0,01	0,42	1,79	2,39
	2021	0,17	0	0,05	0,38	1,95	2,55
	2022	0,23	0	0,14	0,41	1,86	2,64
	2023	0,25	0,01	0,00	0,42	1,54	2,23
	2024	0,21	0	-0,15	0,55	1,23	1,84
	2020	0,21	0,02	0,18	1,77	1,62	3,79
PT SEKAR BUMI,Tbk	2021	0,26	0,01	0,31	2,89	1,52	5,00
	2022	0,24	0,04	0,24	1,83	1,49	3,84
	2023	0,36	0,02	0,20	2,51	1,40	4,49
	2024	0,28	0,03	0,26	1,36	1,51	3,43
	2020	0,31	0,04	0,60	0,96	1,11	3,02
PT SEKAR LAUT,Tbk	2021	0,46	0	0,52	9,60	1,08	11,66
	2022	0,53	0	0,45	9,08	1,07	11,13
	2023	0,66	0	0,55	11,61	0,87	13,69
	2024	0,76	0	0,64	17,38	0,73	19,51
	2020	0,76	0,05	0,38	2,08	2,32	5,60
PT SIANTAR TOP,Tbk	2021	0,76	0,05	0,36	2,16	3,16	6,50
	2022	0,87	0,05	0,42	4,20	3,57	9,11
	2023	0,86	0,04	0,27	2,62	3,34	7,14
	2024	0,82	0,03	0,45	8,24	3,77	13,32

c. Hasil Uji SPSS

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REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT FD
/METHOD=ENTER CR ROA DAR TATO
/SCATTERPLOT=(*SRESID ,*ZPRED)
/RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
/SAVE RESID.

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Notes

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	Cases Used	Statistics are based on cases with no missing values for any variable used.
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Variables Created or Modified	RES_1	Unstandardized Residual

[Data Set 0]

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Total Assets Turn Over, Return on Assets, Debt to Equity Ratio, Current Ratio ^b	.	Enter

a. Dependent Variable: Financial Distress

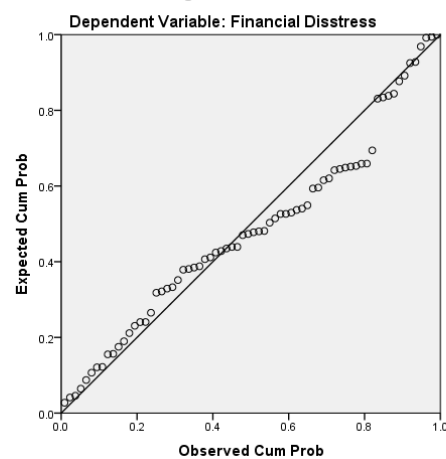
b. All requested variables entered.

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Current Ratio	70	.1800	9.9500	2.722000	2.0284653
Return on Assets	70	.0000	.9400	.108857	.1248250
Debt to Equity Ratio	70	.0000	1.0000	.426000	.2134289
Total Assets Turn Over	70	.3000	3.7700	1.180286	.7105682
Financial Distress	70	.0000	19.5100	5.236571	3.6260350
Valid N (listwise)	70				

Daftar Gambar Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	2.13225911
	Absolute	.151
Most Extreme Differences	Positive	.151
	Negative	-.070
Kolmogorov-Smirnov Z		1.260
Asymp. Sig. (2-tailed)		.084

a. Test distribution is Normal.

b. Calculated from data.

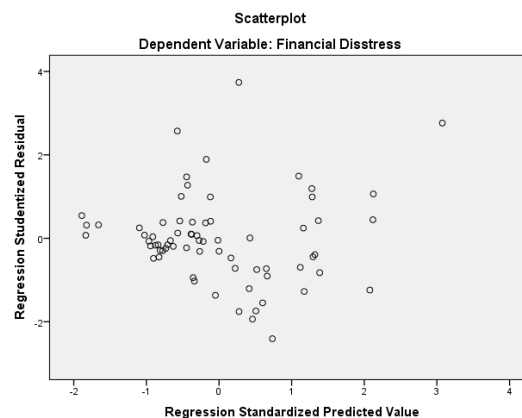
Uji Multikolonearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	5.018	1.358		3.694	.000		
Current Ratio	.903	.208	.505	4.340	.000	.393	2.544
Return on Assets	9.462	2.135	.326	4.433	.000	.985	1.015
Debt to Equity Ratio	-5.041	1.939	-.297	-2.600	.012	.409	2.447
Total Assets Turn Over	-.949	.386	-.186	-2.462	.016	.932	1.073

a. Dependent Variable: Financial Distress

Heteroskedastisitas



Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	5.018	1.358		3.694	.000
1 Current Ratio	.903	.208	.505	4.340	.000
Return on Assets	9.462	2.135	.326	4.433	.000
Debt to Equity Ratio	-5.041	1.939	-.297	-2.600	.012
Total Assets Turn Over	-.949	.386	-.186	-2.462	.016

a. Dependent Variable: Financial Distress

Uji Koefesian Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.809 ^a	.654	.633	2.1968876

a. Predictors: (Constant), Total Assets Turn Over, Return on Assets, Debt to Equity Ratio, Current Ratio

b. Dependent Variable: Financial Distress

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	593.510	4	148.378	30.743	.000 ^b
Residual	313.710	65	4.826		
Total	907.221	69			

a. Dependent Variable: Financial Distress

b. Predictors: (Constant), Total Assets Turn Over, Return on Assets, Debt to Equity Ratio, Current Ratio

