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LAMPIRAN

LAMPIRAN 1
Daftar Sampel Perusahaan

No	Kode	Perusahaan Sektor Barang Konsumen Non Primer
1	AALI	Astra Agro Lestari Tbk
2	ADES	Akasha Wira International Tbk
3	BISI	Bisi International Tbk
4	BUDI	Budi Starch & Sweetener Tbk
5	CPIN	Charoen Pokphand Indonesia Tbk
6	DLTA	Delta Djakarta Tbk
7	DSNG	Dharma Satya Nusantara Tbk
8	EPMT	Enseval Putera Megatrading Tbk
9	FISH	FKS Multi Agro Tbk
10	GGRM	Gudang Garam Tbk
11	HMSP	HM Sampoerna Tbk
12	ICBP	Indofood CBP Sukses Mandiri Tbk
13	INDF	Indofood Sukses Makmur bk
14	JPFA	Japfa Comfeed Indonesia Tbk
15	KINO	Kino Indonesia Tbk
16	LSIP	PP London Sumatra Indonesia Tbk
17	MAIN	Malindo Feedmill Tbk
18	MIDI	Midi Utama Indonesia Tbk
19	MLBI	Multi Bintang Indonesia Tbk
20	MYOR	Mayora Indah Tbk
21	RANC	Supra Boga Lestari Tbk
22	ROTI	Nippon Indosari Corpindo Tbk
23	SDPC	Millennium Pharmacon International
24	SGRO	Sampoerna Agro Tbk
25	SKBM	Sekar Bumi Tbk
26	SKLT	Sekar Laut Tbk
27	SMAR	Sinar Mas Agro Resources and Technology Tbk
28	STTP	Siantar Top Tbk
29	TGKA	Tigaraksa Satria Tbk
30	ULTJ	Ultrajaya Milk Industry & Tra
31	UNVR	Unilever Indonesia Tbk
32	WIIM	Wismilak Inti Makmur Tbk

LAMPIRAN 3
Data Perhitungan Pertumbuhan Perusahaan
 (Disajikan dalam jutaan rupiah)

No	Kode Perusahaan	Tahun	Penjualan Tahun Ini	Penjualan tahun sebelumnya	Jumlah
1	AALI	2017	17,305,688	14,121,374	0.23
		2018	19,084,387	17,305,688	0.10
		2019	17,452,736	19,084,387	-0.09
		2020	18,807,043	17,452,736	0.08
		2021	24,322,048	18,807,043	0.29
2	ADES	2017	814,490	887,663	-0.08
		2018	804,302	814,490	-0.01
		2019	834,330	804,302	0.04
		2020	673,364	764,703	-0.12
		2021	935,075	673,364	0.39
3	BISI	2017	2,310,290	1,852,079	0.25
		2018	2,265,615	2,310,290	-0.02
		2019	2,272,410	2,265,615	0.00
		2020	1,812,762	2,272,410	-0.20
		2021	2,015,138	1,812,762	0.11
4	BUDI	2017	2,510,578	2,467,553	0.02
		2018	2,647,193	2,510,578	0.05
		2019	3,003,768	2,647,193	0.13
		2020	2,725,866	3,003,768	-0.09
		2021	3,347,782	2,725,866	0.23
5	CPIN	2017	49,367,386	38,256,857	0.29
		2018	53,957,604	49,367,386	0.09
		2019	58,634,502	53,957,604	0.09
		2020	42,518,782	42,501,146	0.00
		2021	51,698,249	42,518,782	0.22
6	DLTA	2017	777,309	774,969	0.00
		2018	893,007	777,309	0.15
		2019	827,137	893,007	-0.07
		2020	546,337	827,137	-0.34
		2021	681,206	546,337	0.25
7	DSNG	2017	5,159,911	3,878,808	0.33
		2018	4,761,805	5,159,911	-0.08
		2019	5,736,684	4,761,805	0.20
		2020	6,698,918	5,736,684	0.17
		2021	7,124,495	6,698,018	0.06
8	EPMT	2017	19,669,097	18,936,241	0.04
		2018	20,604,488	19,669,097	0.05
		2019	22,226,913	20,604,488	0.08
		2020	22,454,420	22,226,913	0.01
		2021	25,673,757	22,545,420	0.14

9	FISH	2017	13,813,530	13,431,939	0.03
		2018	15,154,398	13,813,530	0.10
		2019	15,154,078	15,154,398	0.00
		2020	14,673,133	15,154,078	-0.03
		2021	18,320,202	14,673,133	0.25
10	GGRM	2017	83,305,925	76,274,147	0.09
		2018	95,707,663	83,305,925	0.15
		2019	110,523,819	95,707,663	0.15
		2020	114,477,311	110,523,819	0.04
		2021	124,881,266	114,477,311	0.09
11	HMSP	2017	99,091,484	95,466,657	0.04
		2018	106,741,891	99,091,484	0.08
		2019	106,055,176	106,741,891	-0.01
		2020	92,425,210	106,055,176	-0.13
		2021	98,874,784	92,425,210	0.07
12	ICBP	2017	35,606,593	34,375,236	0.04
		2018	38,413,407	35,606,593	0.08
		2019	42,296,703	38,413,407	0.10
		2020	46,641,048	42,296,703	0.10
		2021	56,803,733	46,641,048	0.22
13	INDF	2017	70,186,618	66,186,618	0.06
		2018	73,394,728	70,186,618	0.05
		2019	76,592,955	73,394,728	0.04
		2020	81,731,469	76,592,955	0.07
		2021	99,345,618	81,731,469	0.22
14	JPFA	2017	29,602,688	27,063,310	0.09
		2018	34,012,965	29,602,688	0.15
		2019	36,742,561	34,012,965	0.08
		2020	36,964,948	38,872,084	-0.05
		2021	44,878,300	36,964,948	0.21
15	KINO	2017	3,160,638	3,493,029	-0.10
		2018	3,611,695	3,160,638	0.14
		2019	4,678,869	3,611,695	0.30
		2020	4,024,972	4,678,869	-0.14
		2021	3,976,657	4,024,972	-0.01
16	LSIP	2017	4,738,022	3,847,869	0.23
		2018	4,019,846	4,738,022	-0.15
		2019	3,699,439	4,019,846	-0.08
		2020	3,536,721	3,699,439	-0.04
		2021	4,525,473	3,536,721	0.28
17	MAIN	2017	5,441,396	5,237,702	0.04
		2018	6,705,893	5,441,396	0.23
		2019	7,454,921	6,705,893	0.11
		2020	7,000,571	7,454,921	-0.06

		2021	9,130,619	7,000,571	0.30
18	MIDI	2017	9,767,592	8,493,119	0.15
		2018	10,701,575	9,767,592	0.10
		2019	11,625,313	10,701,575	0.09
		2020	12,659,705	11,625,313	0.09
		2021	13,584,036	12,659,705	0.07
19	MLBI	2017	3,389,736	3,263,311	0.04
		2018	3,649,615	3,389,736	0.08
		2019	3,711,405	3,574,801	0.04
		2020	1,985,009	3,711,405	-0.47
		2021	2,473,681	1,985,009	0.25
20	MYOR	2017	20,816,674	18,349,560	0.13
		2018	24,060,803	20,816,674	0.16
		2019	25,026,740	24,060,803	0.04
		2020	24,476,954	25,026,740	-0.02
		2021	27,904,559	24,476,954	0.14
21	RANC	2017	2,189,574	2,063,983	0.06
		2018	2,355,626	2,189,574	0.08
		2019	2,397,793	2,355,626	0.02
		2020	3,011,423	2,397,793	0.26
		2021	2,887,534	3,011,423	-0.04
22	ROTI	2017	2,491,101	2,521,921	-0.01
		2018	2,766,546	2,491,101	0.11
		2019	3,337,023	2,766,546	0.21
		2020	3,212,035	3,337,023	-0.04
		2021	3,287,624	3,212,035	0.02
23	SDPC	2017	2,110,825	1,970,115	0.07
		2018	2,376,183	2,110,825	0.13
		2019	2,726,756	2,376,183	0.15
		2020	2,643,627	2,726,756	-0.03
		2021	2,988,849	2,643,627	0.13
24	SGRO	2017	3,616,483	2,915,225	0.24
		2018	3,207,182	3,616,483	-0.11
		2019	3,268,128	3,207,182	0.02
		2020	3,502,227	3,268,128	0.07
		2021	5,222,298	3,502,227	0.49
25	SKBM	2017	1,841,488	1,501,116	0.23
		2018	1,953,911	1,841,488	0.06
		2019	2,104,705	1,953,911	0.08
		2020	3,165,531	2,104,705	0.50
		2021	3,847,888	3,165,531	0.22
26	SKLT	2017	914,189	833,851	0.10
		2018	1,045,030	914,189	0.14
		2019	1,281,117	1,045,030	0.23

		2020	1,253,701	1,281,117	-0.02
		2021	1,356,847	1,253,701	0.08
27	SMAR	2017	35,318,102	29,752,126	0.19
		2018	37,391,643	35,318,102	0.06
		2019	36,198,102	37,391,643	-0.03
		2020	40,434,346	36,198,102	0.12
		2021	57,004,234	40,434,346	0.41
		28	STTP	2017	2,825,410
2018	2,826,958			2,825,410	0.00
2019	3,512,510			2,826,958	0.24
2020	3,846,301			3,512,510	0.10
2021	4,241,857			3,846,301	0.10
29	TGKA	2017	10,046,980	9,614,724	0.04
		2018	12,940,109	10,046,980	0.29
		2019	13,372,044	12,940,109	0.03
		2020	12,488,884	13,372,044	-0.07
		2021	11,026,150	12,488,884	-0.12
30	ULTJ	2017	4,879,559	4,685,988	0.04
		2018	5,472,882	4,879,559	0.12
		2019	6,241,419	5,472,882	0.14
		2020	5,967,362	6,223,057	-0.04
		2021	6,616,642	5,967,362	0.11
31	UNVR	2017	41,204,510	40,053,732	0.03
		2018	41,802,073	41,204,510	0.01
		2019	42,922,563	41,802,073	0.03
		2020	42,972,474	42,922,563	0.00
		2021	39,545,959	42,972,474	-0.08
32	WIIM	2017	1,476,428	1,685,796	-0.12
		2018	1,405,385	1,476,428	-0.05
		2019	1,393,575	1,405,385	-0.01
		2020	1,994,067	1,393,575	0.43
		2021	2,733,692	1,994,067	0.37

Sumber : www.idx.co.id data diolah 2022

LAMPIRAN 4
Data Perhitungan *Debt Default*

(Disajikan dalam jutaan rupiah)

No	Kode Perusahaan	Tahun	Aktiva Lancar	Utang Lancar	Rasio Lancar	<i>Debt Default</i>
1	AALI	2017	4,245,730	2,309,417	1.84	0
		2018	4,500,628	3,076,530	1.46	0
		2019	4,472,011	1,566,765	2.85	0
		2020	5,937,890	1,792,506	3.31	0
		2021	9,414,208	5,960,396	1.58	0
2	ADES	2017	294,244	244,888	1.20	0
		2018	364,138	262,397	1.39	0
		2019	351,120	175,191	2.00	0
		2020	545,239	183,559	2.97	0
		2021	673,394	268,367	2.51	0
3	BISI	2017	2,041,770	362,250	5.64	0
		2018	2,168,084	395,388	5.48	0
		2019	2,319,972	560,436	4.14	0
		2020	2,247,228	385,631	5.83	0
		2021	2,458,374	346,045	7.10	0
4	BUDI	2017	1,027,489	1,019,986	1.01	0
		2018	1,472,140	1,467,508	1.00	0
		2019	1,141,009	1,133,685	1.01	0
		2020	1,241,540	1,085,439	1.14	0
		2021	1,320,277	1,131,686	1.17	0
5	CPIN	2017	11,720,730	5,059,552	2.32	0
		2018	14,097,959	4,732,868	2.98	0
		2019	13,297,718	5,188,281	2.56	0
		2020	13,531,817	5,356,453	2.53	0
		2021	15,715,060	7,836,101	2.01	0
6	DLTA	2017	1,206,577	139,685	8.64	0
		2018	1,384,228	192,300	7.20	0
		2019	1,292,806	160,588	8.05	0
		2020	1,103,832	147,208	7.50	0
		2021	1,174,394	244,207	4.81	0
7	DSNG	2017	1,739,837	1,724,895	1.01	0
		2018	2,397,920	2,321,028	1.03	0
		2019	1,932,531	2,361,728	0.82	1
		2020	2,613,109	2,293,012	1.14	0
		2021	2,321,635	1,856,163	1.25	0
8	EPMT	2017	6,119,206	2,184,785	2.80	0
		2018	6,960,396	2,442,856	2.85	0
		2019	7,120,603	2,463,954	2.89	0
		2020	7,540,696	2,533,987	2.98	0
		2021	8,128,488	2,767,291	2.94	0

9	FISH	2017	3,877,232	3,074,596	1.26	0
		2018	5,085,766	3,932,776	1.29	0
		2019	4,557,335	3,865,583	1.18	0
		2020	4,719,694	3,900,988	1.21	0
		2021	5,681,885	4,273,667	1.33	0
10	GGRM	2017	43,764,490	22,611,042	1.94	0
		2018	45,284,719	22,003,567	2.06	0
		2019	52,081,133	25,258,727	2.06	0
		2020	49,537,929	17,009,992	2.91	0
		2021	59,312,578	28,369,283	2.09	0
11	HMSP	2017	34,180,353	6,482,969	5.27	0
		2018	37,831,483	8,793,999	4.30	0
		2019	41,697,015	12,727,676	3.28	0
		2020	41,091,638	16,743,834	2.45	0
		2021	41,323,105	21,964,259	1.88	0
12	ICBP	2017	16,579,331	6,469,785	2.56	0
		2018	14,121,568	7,235,398	1.95	0
		2019	16,624,925	6,556,359	2.54	0
		2020	20,716,223	9,176,164	2.26	0
		2021	33,997,637	18,896,133	1.80	0
13	INDF	2017	32,515,399	21,637,763	1.50	0
		2018	33,272,618	31,204,102	1.07	0
		2019	31,403,445	24,686,862	1.27	0
		2020	38,418,238	27,975,875	1.37	0
		2021	54,183,399	40,403,404	1.34	0
14	JPFA	2017	11,189,325	4,769,640	2.35	0
		2018	12,415,809	6,904,477	1.80	0
		2019	12,191,930	7,033,796	1.73	0
		2020	11,745,138	6,007,679	1.96	0
		2021	14,161,153	7,064,166	2.00	0
15	KINO	2017	1,795,405	1,085,567	1.65	0
		2018	1,975,980	1,316,324	1.50	0
		2019	2,335,040	1,733,136	1.35	0
		2020	2,562,185	2,146,339	1.19	0
		2021	2,397,708	1,591,082	1.51	0
16	LSIP	2017	2,168,414	1,622,216	1.34	0
		2018	2,444,027	524,814	4.66	0
		2019	2,192,494	466,806	4.70	0
		2020	2,920,275	597,005	4.89	0
		2021	4,307,772	696,556	6.18	0
17	MAIN	2017	1,695,043	1,865,530	0.91	1
		2018	1,882,513	1,150,320	1.64	0
		2019	2,012,840	1,704,084	1.18	0
		2020	1,989,374	1,660,142	1.20	0

		2021	2,663,584	2,120,614	1.26	0
18	MIDI	2017	1,970,840	2,732,215	0.72	1
		2018	2,174,526	2,959,873	0.73	1
		2019	2,255,382	2,898,464	0.78	1
		2020	2,205,519	3,395,618	0.65	1
		2021	2,535,858	3,691,937	0.69	1
19	MLBI	2017	1,076,845	1,304,114	0.83	1
		2018	1,228,961	1,578,919	0.78	1
		2019	1,162,802	1,588,693	0.73	1
		2020	1,189,261	1,338,441	0.89	1
		2021	1,241,112	1,682,700	0.74	1
20	MYOR	2017	10,674,200	4,473,629	2.39	0
		2018	1,264,859	4,764,511	0.27	1
		2019	12,776,103	3,726,360	3.43	0
		2020	12,838,730	3,475,324	3.69	0
		2021	12,969,784	5,570,774	2.33	0
21	RANC	2017	483,422	302,214	1.60	0
		2018	544,179	348,667	1.56	0
		2019	589,612	348,626	1.69	0
		2020	625,867	512,966	1.22	0
		2021	570,902	633,151	0.90	1
22	ROTI	2017	2,319,938	1,027,177	2.26	0
		2018	1,876,410	525,423	3.57	0
		2019	1,874,412	1,106,939	1.69	0
		2020	1,549,618	404,568	3.83	0
		2021	1,282,058	483,214	2.65	0
23	SDPC	2017	841,830	699,572	1.20	0
		2018	1,093,924	935,927	1.17	0
		2019	1,110,541	966,344	1.15	0
		2020	1,028,894	903,259	1.14	0
		2021	1,070,305	942,589	1.14	0
24	SGRO	2017	1,394,055	1,247,464	1.12	0
		2018	1,591,689	1,732,829	0.92	1
		2019	1,459,714	2,510,981	0.58	1
		2020	1,377,714	1,887,060	0.73	1
		2021	1,397,536	1,279,741	1.09	0
25	SKBM	2017	836,640	511,597	1.64	0
		2018	851,411	615,507	1.38	0
		2019	889,744	668,932	1.33	0
		2020	953,793	701,021	1.36	0
		2021	1,158,133	883,203	1.31	0
26	SKLT	2017	267,130	211,494	1.26	0
		2018	356,736	291,350	1.22	0
		2019	378,353	293,282	1.29	0

		2020	379,724	247,103	1.54	0
		2021	433,384	241,665	1.79	0
27	SMAR	2017	11,163,493	8,465,263	1.32	0
		2018	12,602,204	8,452,099	1.49	0
		2019	11,477,624	10,675,761	1.08	0
		2020	18,611,747	14,358,630	1.30	0
		2021	22,418,032	15,408,950	1.45	0
		2021	22,418,032	15,408,950	1.45	0
28	STTP	2017	947,987	358,964	2.64	0
		2018	1,250,807	676,674	1.85	0
		2019	1,165,407	408,491	2.85	0
		2020	1,505,873	626,132	2.41	0
		2021	1,979,856	475,373	4.16	0
29	TGKA	2017	2,736,456	1,533,876	1.78	0
		2018	3,293,439	1,928,699	1.71	0
		2019	2,761,096	1,281,094	2.16	0
		2020	3,067,117	1,406,292	2.18	0
		2021	3,071,868	1,319,657	2.33	0
30	ULTJ	2017	2,736,456	1,533,876	1.78	0
		2018	3,293,439	1,928,699	1.71	0
		2019	2,761,096	1,281,094	2.16	0
		2020	3,067,117	1,406,292	2.18	0
		2021	3,071,868	1,319,657	2.33	0
31	UNVR	2017	7,941,635	12,532,304	0.63	1
		2018	8,325,029	11,134,786	0.75	1
		2019	8,530,334	13,065,308	0.65	1
		2020	8,828,360	13,357,536	0.66	1
		2021	7,642,208	12,445,152	0.61	1
32	WIIM	2017	861,173	160,791	5.36	0
		2018	888,980	150,203	5.92	0
		2019	948,431	157,444	6.02	0
		2020	1,288,719	351,791	3.66	0
		2021	1,590,985	542,581	2.93	0

Sumber : www.idx.co.id data olahan 2022

LAMPIRAN 5
Data Opini Audit Tahun Sebelumnya

No	Kode Perusahaan	Tahun	Status Opini Audit Tahun Sebelumnya
1	AALI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
2	ADES	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
3	BISI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
4	BUDI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
5	CPIN	2017	1
		2018	0
		2019	0
		2020	0
		2021	0
6	DLTA	2017	1
		2018	1
		2019	1
		2020	1
		2021	1
7	DSNG	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
8	EPMT	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
9	FISH	2017	1

		2018	1
		2019	1
		2020	1
		2021	1
10	GGRM	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
11	HMSP	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
12	ICBP	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
13	INDF	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
14	JPFA	2017	0
		2018	1
		2019	1
		2020	0
		2021	0
15	KINO	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
16	LSIP	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
17	MAIN	2017	0
		2018	0
		2019	0
		2020	1
		2021	0

18	MIDI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
19	MLBI	2017	1
		2018	1
		2019	1
		2020	1
		2021	1
20	MYOR	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
21	RANC	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
22	ROTI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
23	SDPC	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
24	SGRO	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
25	SKBM	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
26	SKLT	2017	0
		2018	0
		2019	0
		2020	0

		2021	0
27	SMAR	2017	0
		2018	0
		2019	1
		2020	0
		2021	0
		2021	0
28	STTP	2017	0
		2018	1
		2019	0
		2020	0
		2021	0
29	TGKA	2017	1
		2018	1
		2019	1
		2020	1
		2021	1
30	ULTJ	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
31	UNVR	2017	0
		2018	0
		2019	0
		2020	1
		2021	0
32	WIIM	2017	1
		2018	1
		2019	1
		2020	1
		2021	1

Sumber : www.idx.co.id data olahan 2022

LAMPIRAN 6
Data Perhitungan Ukuran Perusahaan

(Disajikan dalam jutaan rupiah)

No	Kode Perusahaan	Tahun	Total Aset	Size
1	AALI	2017	24,935,426	17.03
		2018	26,856,967	17.11
		2019	26,974,124	17.11
		2020	27,781,231	17.14
		2021	30,399,906	17.23
2	ADES	2017	840,236	13.64
		2018	881,275	13.69
		2019	822,375	13.62
		2020	958,791	13.77
		2021	1,304,108	14.08
3	BISI	2017	2,622,336	14.78
		2018	2,765,010	14.83
		2019	2,941,056	14.89
		2020	2,914,979	14.89
		2021	3,132,202	14.96
4	BUDI	2017	2,939,456	14.89
		2018	3,392,980	15.04
		2019	2,999,767	14.91
		2020	2,963,007	14.90
		2021	2,993,218	14.91
5	CPIN	2017	24,522,593	17.02
		2018	27,645,118	17.13
		2019	29,353,041	17.19
		2020	31,159,291	17.25
		2021	35,446,051	17.38
6	DLTA	2017	1,340,843	14.11
		2018	1,523,518	14.24
		2019	1,425,984	14.17
		2020	1,225,581	14.02
		2021	1,308,723	14.08
7	DSNG	2017	833,065	13.63
		2018	11,738,892	16.28
		2019	11,620,821	16.27
		2020	14,151,383	16.47
		2021	13,712,160	16.43
8	EPMT	2017	7,425,801	15.82
		2018	8,322,961	15.93
		2019	8,704,959	15.98
		2020	9,211,732	16.04
		2021	9,729,920	16.09

9	FISH	2017	5,016,521	15.43
		2018	6,397,607	15.67
		2019	6,319,467	15.66
		2020	6,536,636	15.69
		2021	7,573,474	15.84
10	GGRM	2017	66,759,930	18.02
		2018	69,097,219	18.05
		2019	78,647,274	18.18
		2020	78,191,409	18.17
		2021	89,964,369	18.31
11	HMSP	2017	43,141,063	17.58
		2018	46,602,420	17.66
		2019	50,902,806	17.75
		2020	49,674,030	17.72
		2021	53,090,428	17.79
12	ICBP	2017	31,619,514	17.27
		2018	34,367,153	17.35
		2019	38,709,314	17.47
		2020	103,588,325	18.46
		2021	118,066,628	18.59
13	INDF	2017	87,939,488	18.29
		2018	96,537,796	18.39
		2019	96,198,559	18.38
		2020	163,136,516	18.91
		2021	179,356,193	19.00
14	JPFA	2017	21,088,870	16.86
		2018	23,038,028	16.95
		2019	25,185,009	17.04
		2020	25,951,760	17.07
		2021	28,589,656	17.17
15	KINO	2017	3,237,596	14.99
		2018	3,592,165	15.09
		2019	4,695,765	15.36
		2020	5,255,360	15.47
		2021	5,346,801	15.49
16	LSIP	2017	9,744,381	16.09
		2018	10,037,294	16.12
		2019	10,225,322	16.14
		2020	10,922,788	16.21
		2021	11,851,182	16.29
17	MAIN	2017	4,072,246	15.22
		2018	4,335,845	15.28
		2019	4,648,578	15.35
		2020	4,674,207	15.36

		2021	5,436,746	15.51
18	MIDI	2017	4,878,115	15.40
		2018	4,960,145	15.42
		2019	4,990,309	15.42
		2020	5,923,693	15.59
		2021	6,344,016	15.66
19	MLBI	2017	2,510,078	14.74
		2018	2,889,501	14.88
		2019	2,896,950	14.88
		2020	2,907,425	14.88
		2021	2,922,017	14.89
20	MYOR	2017	14,915,850	16.52
		2018	17,591,707	16.68
		2019	19,037,919	16.76
		2020	19,777,501	16.80
		2021	19,917,654	16.81
21	RANC	2017	804,021	13.60
		2018	904,004	13.71
		2019	952,497	13.77
		2020	1,319,135	14.09
		2021	1,512,037	14.23
22	ROTI	2017	4,559,574	15.33
		2018	4,393,811	15.30
		2019	4,682,084	15.36
		2020	4,452,167	15.31
		2021	4,191,285	15.25
23	SDPC	2017	938,006	13.75
		2018	1,192,892	13.99
		2019	1,230,845	14.02
		2020	1,164,827	13.97
		2021	1,206,386	14.00
24	SGRO	2017	8,284,700	15.93
		2018	9,018,845	16.01
		2019	9,466,943	16.06
		2020	9,744,680	16.09
		2021	9,751,365	16.09
25	SKBM	2017	1,623,028	14.30
		2018	1,771,366	14.39
		2019	1,820,384	14.41
		2020	953,793	13.77
		2021	1,158,133	13.96
26	SKLT	2017	636,285	13.36
		2018	747,294	13.52
		2019	790,846	13.58

		2020	773,864	13.56
		2021	889,126	13.70
27	SMAR	2017	27,124,101	17.12
		2018	29,310,310	17.19
		2019	27,787,527	17.14
		2020	35,026,171	17.37
		2021	40,345,003	17.51
		28	STTP	2017
2018	2,631,190			14.78
2019	2,881,564			14.87
2020	3,448,996			15.05
2021	3,919,244			15.18
29	TGKA	2017	2,924,963	14.89
		2018	3,485,511	15.06
		2019	2,995,873	14.91
		2020	3,361,957	15.03
		2021	3,403,962	15.04
30	ULTJ	2017	5,186,940	15.46
		2018	555,871	13.23
		2019	6,608,422	15.70
		2020	8,754,116	15.99
		2021	7,406,856	15.82
31	UNVR	2017	18,906,413	16.76
		2018	19,522,970	16.79
		2019	20,649,371	16.84
		2020	20,534,632	16.84
		2021	19,068,532	16.76
32	WIIM	2017	1,225,713	14.02
		2018	1,255,574	14.04
		2019	1,299,522	14.08
		2020	1,614,443	14.29
		2021	1,891,170	14.45

Sumber : www.idx.id.co data olahan 2022

LAMPIRAN 7
Data Opini Audit *Going Concern*

No	Kode Perusahaan	Tahun	Opini Audit <i>Going Concern</i>
1	AALI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
2	ADES	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
3	BISI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
4	BUDI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
5	CPIN	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
6	DLTA	2017	1
		2018	1
		2019	1
		2020	1
		2021	1
7	DSNG	2017	0
		2018	0
		2019	1
		2020	0
		2021	0
8	EPMT	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
9	FISH	2017	1

		2018	1
		2019	1
		2020	1
		2021	1
10	GGRM	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
11	HMSP	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
12	ICBP	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
13	INDF	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
14	JPFA	2017	1
		2018	1
		2019	0
		2020	0
		2021	0
15	KINO	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
16	LSIP	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
17	MAIN	2017	0
		2018	0
		2019	1
		2020	0
		2021	0

18	MIDI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
19	MLBI	2017	1
		2018	1
		2019	1
		2020	1
		2021	1
20	MYOR	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
21	RANC	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
22	ROTI	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
23	SDPC	2017	0
		2018	0
		2019	0
		2020	0
		2021	1
24	SGRO	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
25	SKBM	2017	0
		2018	0
		2019	0
		2020	0
		2021	0
26	SKLT	2017	0
		2018	0
		2019	0
		2020	0

		2021	0
27	SMAR	2017	0
		2018	1
		2019	0
		2020	0
		2021	0
		2021	0
28	STTP	2017	1
		2018	0
		2019	0
		2020	0
		2021	1
29	TGKA	2017	1
		2018	1
		2019	1
		2020	1
		2021	1
30	ULTJ	2017	0
		2018	1
		2019	0
		2020	0
		2021	0
31	UNVR	2017	0
		2018	0
		2019	1
		2020	0
		2021	0
32	WIIM	2017	1
		2018	1
		2019	1
		2020	1
		2021	1

Sumber : www.idx.co.id data olahan 2022

LAMPIRAN 9 Hasil Output SPSS 22

1. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Pertumbuhan Perusahaan	160	-.47	.50	.0823	.13858
Debt Default	160	0	1	.14	.345
Opini Audit Tahun Sebelumnya	160	0	1	.21	.410
Ukuran Perusahaan	160	13.23	19.00	15.7141	1.40618
Opini Audit Going Concern	160	0	1	.22	.415
Valid N (listwise)	160				

2. Menguji kelayakan regresi

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	7.424	8	.492

3. Menguji Model Fit

a. -2Log Likelihood Block number = 1

Iteration History ^{a,b,c}			
		-2 Log likelihood	Coefficients
			Constant
Step 0	1	168.718	-1.125
	2	168.104	-1.267
	3	168.103	-1.273
	4	168.103	-1.273

b. -2Log Likelihood Block number = 0

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

Iteration		-2 Log likelihood	Coefficients				
			Constant	X1	X2	X3	X4
Step 1	1	106.463	.786	.023	.282	2.652	-.160
	2	95.948	3.333	.110	.593	3.345	-.368
	3	94.343	5.645	.250	.827	3.643	-.539
	4	94.265	6.331	.312	.899	3.732	-.590
	5	94.265	6.372	.317	.904	3.738	-.593
	6	94.265	6.372	.317	.904	3.738	-.593

4. Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	94.265 ^a	.370	.568

5. Uji Simultan (Uji f)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	73.838	4	.000
	Block	73.838	4	.000
	Model	73.838	4	.000

6. Uji Parsial (Uji t)

		B	Wald	Sig.
Step 1 ^a	X1	.317	.028	.868
	X2	.904	1.376	.241
	X3	3.738	42.601	.000
	X4	-.593	5.961	.015
	Constant	6.372	3.105	.078

a. Variable(s) entered on step 1: X1, X2, X3, X4.

7. Analisis Regresi Logistik

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a X1	.317	1.902	.028	1	.868	1.373
X2	.904	.771	1.376	1	.241	2.470
X3	3.738	.573	42.601	1	.000	42.008
X4	-.593	.243	5.961	1	.015	.553
Constant	6.372	3.616	3.105	1	.078	585.318

8. Uji Klasifikasi

	Observed	Predicted			
		Opini Audit Going Concern		Percentage Correct	
		NOAGC	OAGC		
Step 1	Opini Audit Going Concern	OAGC	118	7	94.4
		NOAGC	9	26	74.3
	Overall Percentage				90.0