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LAMPIRAN
Lampiran 1 Daftar Sampel dan Jenis Opini Audit

No	Emiten	Kode IDX	Sektor Industri	Tahun Penelitian	Opini Audit
1	PT Bank Tabungan Negara (Persero) Tbk.	BBTN	Sektor Keuangan	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
2	PT Bank Rakyat Indonesia (Persero) Tbk.	BBRI	Sektor Keuangan	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
3	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.	BJBR	Sektor Keuangan	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
4	PT Bank Negara Indonesia (Persero) Tbk.	BBNI	Sektor Keuangan	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
5	PT Bank Mandiri (Persero) Tbk.	BMRI	Sektor Keuangan	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
6	PT Bank Pembangunan Daerah Banten (Persero) Tbk.	BEKS	Sektor Keuangan	2018	1
				2019	1
				2020	1
				2021	1
				2022	1
7	PT Bank Pembangunan Daerah Jawa Timur (Persero) Tbk.	BJTM	Sektor Keuangan	2018	0
				2019	0
				2020	1
				2021	1
				2022	0
8	PT Waskita Karya (Persero) Tbk.	WSKT	Infrastruktur	2018	0
				2019	1

Lampiran 1 Daftar Sampel dan Jenis Opini Audit (Lanjutan)

No	Emiten	Kode IDX	Sektor Industri	Tahun Penelitian	Jenis Opini Audit
	PT Waskita Karya (Persero) Tbk.	WSKT	Infrastruktur	2020	1
				2021	1
				2022	1
9	PT Adhi Karya (Persero) Tbk.	ADHI	Infrastruktur	2018	0
				2019	1
				2020	0
				2021	0
10	PT Wijaya Karya Beton Tbk.	WTON	Infrastruktur	2022	0
				2018	0
				2019	0
				2020	0
11	PT PP (Persero) Tbk.	PTPP	Infrastruktur	2021	0
				2020	0
				2019	0
				2018	0
12	PT Wijaya Karya (Persero) Tbk.	WIKA	Infrastruktur	2022	0
				2021	0
				2020	0
				2019	0
13	PT PP Properti Tbk.	PPRO	Infrastruktur	2022	0
				2021	0
				2020	0
				2019	0
14	PT Jasa Marga (Persero) Tbk.	JSMR	Infrastruktur	2022	0
				2021	0
				2020	0
				2019	0
15	PT Telkom Indonesia (Persero) Tbk.	TLKM	Infrastruktur	2022	0
				2021	0
				2020	0
				2019	0

Lampiran 1 Daftar Sampel dan Jenis Opini Audit (Lanjutan)

No	Emiten	Kode IDX	Sektor Industri	Tahun Penelitian	Jenis Opini Audit
16	PT Elnusa Tbk.	ELSA	Energi	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
17	PT Perusahaan Gas Negara Tbk.	PGAS	Energi	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
18	PT Bukit Asam Tbk.	PTBA	Energi	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
19	PT Waskita Beton Precast (WSBP) Tbk.	WSBP	Basic Material	2018	0
				2019	0
				2020	1
				2021	1
				2022	1
20	PT Aneka Tambang Tbk.	ANTM	Basic Material	2018	0
				2019	0
				2020	1
				2021	0
				2022	0
21	PT Timah Tbk.	TINS	Basic Material	2018	0
				2019	1
				2020	1
				2021	0
				2022	0
22	PT Krakatau Steel Tbk.	KRAS	Basic Material	2018	0
				2019	1
				2020	1
				2021	1
				2022	1
23	PT Semen Indonesia (Persero) Tbk.	SMGR	Basic Material	2018	0
				2019	0
				2020	0
				2021	0
				2022	0

Lampiran 1 Daftar Sampel dan Jenis Opini Audit (Lanjutan)

No	Emiten	Kode IDX	Sektor Industri	Tahun Penelitian	Jenis Opini Audit
24	PT Semen Baturaja Tbk.	SMBR	Basic Material	2018	0
				2019	0
				2020	0
				2021	0
				2022	0
25	PT Garuda Indonesia (Persero) Tbk.	GIAA	Transportasi & Logistik	2018	1
				2019	1
				2020	1
				2021	1
				2022	1
26	PT Indofarma (Persero) Tbk.	INAF	Kesehatan	2018	0
				2019	0
				2020	0
				2021	0
				2022	1
27	PT Kimia Farma Tbk.	KAEF	Kesehatan	2018	0
				2019	0
				2020	0
				2021	0
				2022	0

Lampiran 2 Daftar Sampel dan *Financial Distress*

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WC TA	Rasio EBIT TA	3.404 EBIT TA	Rasio ROA	0.016 ROA	Grover Score (X1)
1	BBTN	2018	31,158,751	3,610,275	2,807,923	306,436,194	0.10	0.17	0.012	0.040	0.00916	0.00015	0.26
2	BBTN	2019	2,518,191	411,062	209,263	311,776,828	0.01	0.01	0.001	0.004	0.00067	0.00001	0.07
3	BBTN	2020	20,971,666	2,270,857	1,602,358	361,208,406	0.06	0.10	0.006	0.021	0.00444	0.00007	0.17
4	BBTN	2021	24,328,210	2,993,320	2,376,227	371,868,311	0.07	0.11	0.008	0.027	0.00639	0.00010	0.19
5	BBTN	2022	28,399,334	3,875,690	3,045,073	402,148,312	0.07	0.12	0.010	0.033	0.00757	0.00012	0.21
6	BBRI	2018	129,866,270	41,753,694	32,418,486	1,296,898,292	0.10	0.17	0.032	0.110	0.02500	0.00040	0.33
7	BBRI	2019	168,018,018	43,364,053	34,413,825	1,416,758,840	0.12	0.20	0.031	0.104	0.02429	0.00039	0.36
8	BBRI	2020	165,763,691	26,724,846	18,660,393	1,511,804,628	0.11	0.18	0.018	0.060	0.01234	0.00020	0.30
9	BBRI	2021	195,509,053	40,992,065	30,755,766	1,678,097,734	0.12	0.19	0.024	0.083	0.01833	0.00029	0.33
10	BBRI	2022	187,092,275	64,596,701	51,408,207	1,865,639,010	0.10	0.17	0.035	0.118	0.02756	0.00044	0.34
11	BJBR	2018	10,773,943	1,937,044	1,552,396	120,191,387	0.09	0.15	0.016	0.055	0.01292	0.00021	0.26
12	BJBR	2019	11,780,460	1,977,962	1,564,492	123,536,474	0.10	0.16	0.016	0.055	0.01266	0.00020	0.27
13	BJBR	2020	11,491,096	2,168,028	1,689,996	140,934,002	0.08	0.13	0.015	0.052	0.01199	0.00019	0.24
14	BJBR	2021	13,055,379	2,587,582	2,018,654	158,356,097	0.08	0.14	0.016	0.056	0.01275	0.00020	0.25

Lampiran 2 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCT A	1.650 WCT A	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
15	BJBR	2022	7,498,117	2,835,618	2,245,282	181,241,291	0.04	0.07	0.016	0.053	0.01239	0.00020	0.18
16	BBNI	2018	97,631,507	19,820,715	15,091,763	808,572,011	0.12	0.20	0.025	0.083	0.01866	0.00030	0.34
17	BBNI	2019	117,440,729	19,369,106	15,508,583	845,605,208	0.14	0.23	0.023	0.078	0.01834	0.00029	0.36
18	BBNI	2020	99,181,719	5,112,153	3,321,442	891,337,425	0.11	0.18	0.006	0.020	0.00373	0.00006	0.26
19	BBNI	2021	81,557,482	12,550,987	10,977,051	964,837,692	0.08	0.14	0.013	0.044	0.01138	0.00018	0.24
20	BBNI	2022	91,425,860	22,686,708	18,481,780	1,029,836,868	0.09	0.15	0.022	0.075	0.01795	0.00029	0.28
21	BMRI	2018	195,436,295	33,943,369	25,851,937	1,202,252,094	0.16	0.27	0.028	0.096	0.02150	0.00034	0.42
22	BMRI	2019	195,795,337	36,441,440	28,455,592	1,318,246,335	0.15	0.25	0.028	0.094	0.02159	0.00035	0.40
23	BMRI	2020	198,207,500	23,298,041	17,645,624	1,429,334,484	0.14	0.23	0.016	0.055	0.01235	0.00020	0.34
24	BMRI	2021	310,560,083	38,358,421	20,551,097	1,725,611,128	0.18	0.30	0.022	0.076	0.01191	0.00019	0.43
25	BMRI	2022	346,070,758	56,377,726	44,952,368	1,992,544,687	0.17	0.29	0.028	0.096	0.02256	0.00036	0.44
26	BEKS	2018	(248,772)	(131,076)	(100,131)	9,482,130	(0.03)	(0.04)	(0.014)	(0.047)	(0.01056)	(0.00017)	(0.03)
27	BEKS	2019	(475,447)	(180,700)	(137,559)	8,097,328	(0.06)	(0.10)	(0.022)	(0.076)	(0.01699)	(0.00027)	(0.12)
28	BEKS	2020	201,374	(260,720)	(308,158)	5,337,281	0.04	0.06	(0.049)	(0.166)	(0.05774)	(0.00092)	(0.05)

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
29	BEKS	2021	480,367	(204,268)	(265,176)	8,849,611	0.05	0.09	(0.023)	(0.079)	(0.02996)	(0.00048)	0.07
30	BEKS	2022	437,894	(284,640)	(239,287)	7,223,058	0.06	0.10	(0.039)	(0.134)	(0.03313)	(0.00053)	0.02
31	BJTM	2018	6,986,079	1,753,698	1,260,308	62,689,118	0.11	0.18	0.028	0.095	0.02010	0.00032	0.34
32	BJTM	2019	7,627,742	1,864,133	1,376,505	76,715,290	0.10	0.16	0.024	0.083	0.01794	0.00029	0.30
33	BJTM	2020	7,815,129	1,507,367	1,488,962	83,619,452	0.09	0.15	0.018	0.061	0.01781	0.00028	0.27
34	BJTM	2021	9,022,930	1,937,974	1,523,070	100,723,330	0.09	0.15	0.019	0.065	0.01512	0.00024	0.27
35	BJTM	2022	11,101,712	2,030,049	1,542,824	103,031,367	0.11	0.18	0.020	0.067	0.01497	0.00024	0.30
36	WSKT	2018	10,189,404,722,848	5,536,442,504,008	4,619,567,705,553	124,391,581,623,636	0.08	0.14	0.045	0.152	0.03714	0.00059	0.34
37	WSKT	2019	4,014,347,746,537	1,328,649,961,839	1,028,898,367,891	122,589,259,350,571	0.03	0.05	0.011	0.037	0.00839	0.00013	0.15

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
38	WSKT	2020	(15,699,073,320,031)	(9,729,421,929,853)	(9,495,726,146,546)	105,588,960,060,005	(0.15)	(0.25)	(0.092)	(0.314)	(0.08993)	(0.00144)	(0.50)
39	WSKT	2021	15,288,316,404,851	(1,086,240,733,799)	(1,838,733,441,975)	103,601,611,883,340	0.15	0.24	(0.010)	(0.036)	(0.01775)	(0.00028)	0.27
40	WSKT	2022	11,977,356,539,159	(1,240,774,727,573)	(1,672,733,807,060)	98,232,316,628,846	0.12	0.20	(0.013)	(0.043)	(0.01703)	(0.00027)	0.22
41	ADHI	2018	6,465,239,977,711	649,504,162,099	645,029,449,105	30,118,614,769,882	0.21	0.35	0.022	0.073	0.02142	0.00034	0.48
42	ADHI	2019	5,821,978,309,693	686,491,539,347	665,048,421,529	36,515,833,214,549	0.16	0.26	0.019	0.064	0.01821	0.00029	0.38
43	ADHI	2020	3,021,305,023,509	39,735,297,098	23,702,652,447	38,093,888,626,552	0.08	0.13	0.001	0.004	0.00062	0.00001	0.19
44	ADHI	2021	473,490,983,904	99,232,995,537	86,499,800,385	39,900,337,834,619	0.01	0.02	0.002	0.008	0.00217	0.00003	0.09
45	ADHI	2022	4,975,423,802,453	183,299,716,266	175,209,867,105	39,986,417,216,654	0.12	0.21	0.005	0.016	0.00438	0.00007	0.28

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
46	WTON	2018	622,627,937,503	619,251,303,685	486,640,174,453	8,881,778,299,672	0.07	0.12	0.070	0.237	0.05479	0.00088	0.41
47	WTON	2019	973,857,585,057	626,270,544,710	510,711,733,403	10,337,895,087,207	0.09	0.16	0.061	0.206	0.04940	0.00079	0.42
48	WTON	2020	541,587,717,806	130,504,809,969	123,147,079,420	8,509,017,299,594	0.06	0.11	0.015	0.052	0.01447	0.00023	0.21
49	WTON	2021	555,420,789,535	78,646,542,746	81,433,957,569	8,928,183,492,920	0.06	0.10	0.009	0.030	0.00912	0.00015	0.19
50	WTON	2022	676,658,069,402	249,506,092,196	171,060,047,099	9,447,528,704,261	0.07	0.12	0.026	0.090	0.01811	0.00029	0.26
51	PTPP	2018	11,011,597,947,125	2,003,090,738,328	1,958,993,059,360	52,549,150,902,972	0.21	0.35	0.038	0.130	0.03728	0.00060	0.53
52	PTPP	2019	11,213,597,541,043	1,239,763,092,293	1,208,270,555,330	59,165,548,433,821	0.19	0.31	0.021	0.071	0.02042	0.00033	0.44
53	PTPP	2020	5,938,111,621,432	289,566,658,260	266,269,870,851	53,472,450,650,976	0.11	0.18	0.005	0.018	0.00498	0.00008	0.26

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
54	PTPP	2021	3,586,187,362,077	377,030,362,730	361,421,984,159	55,573,843,735,084	0.06	0.11	0.007	0.023	0.00650	0.00010	0.19
55	PTPP	2022	5,654,442,394,013	380,217,951,667	365,741,731,064	57,612,383,140,536	0.10	0.16	0.007	0.022	0.00635	0.00010	0.24
56	WIKA	2018	15,303,544,480	2,358,628,934	2,073,299,864	59,230,001,239	0.26	0.43	0.040	0.136	0.03500	0.00056	0.62
57	WIKA	2019	11,986,014,913	2,789,255,688	2,621,015,140	62,110,847,154	0.19	0.32	0.045	0.153	0.04220	0.00068	0.53
58	WIKA	2020	3,812,477,989	310,275,688	322,342,513	68,109,185,213	0.06	0.09	0.005	0.016	0.00473	0.00008	0.16
59	WIKA	2021	217,064,209	196,664,427	214,424,794	69,385,794,346	0.00	0.01	0.003	0.010	0.00309	0.00005	0.07
60	WIKA	2022	3,499,463,282	176,080,896	12,586,435	75,069,604,222	0.05	0.08	0.002	0.008	0.00017	0.00000	0.14
61	PPRO	2018	4,728,063,742,097	501,224,252,591	496,783,496,821	16,475,720,486,285	0.29	0.47	0.030	0.104	0.03015	0.00048	0.63
62	PPRO	2019	5,536,718,065,295	361,702,480,201	360,895,336,040	19,584,680,576,433	0.28	0.47	0.018	0.063	0.01843	0.00029	0.59

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
63	PPRO	2020	4,730,652,678,417	107,532,925,668	106,377,057,578	18,588,970,471,992	0.25	0.42	0.006	0.020	0.00572	0.00009	0.50
64	PPRO	2021	5,805,759,488,194	22,725,420,519	21,019,897,927	21,086,427,083,575	0.28	0.45	0.001	0.004	0.00100	0.00002	0.51
65	PPRO	2022	5,983,493,975,250	25,310,041,986	24,274,414,866	21,812,999,448,669	0.27	0.45	0.001	0.004	0.00111	0.00002	0.51
66	JSMR	2018	(19,267,618,671)	3,210,306,909	2,036,491,035	82,418,600,790	(0.23)	(0.39)	0.039	0.133	0.02471	0.00040	(0.20)
67	JSMR	2019	(29,949,851)	3,097,603	2,073,888	99,679,570	(0.30)	(0.50)	0.031	0.106	0.02081	0.00033	(0.33)
68	JSMR	2020	(4,222,692)	696,451	(41,629)	104,086,646	(0.04)	(0.07)	0.007	0.023	(0.00040)	(0.00001)	0.01
69	JSMR	2021	(1,652,707)	2,072,453	871,236	101,242,884	(0.02)	(0.03)	0.020	0.070	0.00861	0.00014	0.10
70	JSMR	2022	344,224	3,725,795	2,323,708	91,139,182	0.00	0.01	0.041	0.139	0.02550	0.00041	0.20
71	TLKM	2018	(2,993)	36,405	26,797	206,196	(0.01)	(0.02)	0.177	0.601	0.12996	0.00208	0.63
72	TLKM	2019	(16,647)	37,908	27,592	221,208	(0.08)	(0.12)	0.171	0.583	0.12473	0.00200	0.51
73	TLKM	2020	(22,590)	38,775	29,563	246,943	(0.09)	(0.15)	0.157	0.534	0.11972	0.00192	0.44
74	TLKM	2021	(7,854)	43,678	33,948	277,184	(0.03)	(0.05)	0.158	0.536	0.12247	0.00196	0.54
75	TLKM	2022	(15,331)	36,339	27,680	275,192	(0.06)	(0.09)	0.132	0.449	0.10058	0.00161	0.41

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
76	ELSA	2018	1,041,609	351,807	276,316	5,657,327	0.18	0.30	0.062	0.212	0.04884	0.00078	0.57
77	ELSA	2019	1,194,035	466,749	356,477	6,805,037	0.18	0.29	0.069	0.233	0.05238	0.00084	0.58
78	ELSA	2020	1,643,858	344,877	249,085	7,562,822	0.22	0.36	0.046	0.155	0.03294	0.00053	0.57
79	ELSA	2021	1,885,550	202,720	108,852	7,234,857	0.26	0.43	0.028	0.095	0.01505	0.00024	0.58
80	ELSA	2022	1,755,255	457,161	378,058	8,836,089	0.20	0.33	0.052	0.176	0.04279	0.00068	0.56
81	PGAS	2018	869,084,380	584,904,285	364,638,660	7,939,273,167	0.11	0.18	0.074	0.251	0.04593	0.00073	0.49
82	PGAS	2019	1,085,190,544	279,902,491	112,981,195	7,373,713,156	0.15	0.24	0.038	0.129	0.01532	0.00025	0.43
83	PGAS	2020	822,630,450	(175,355,545)	(215,767,814)	7,533,986,395	0.11	0.18	(0.023)	(0.079)	(0.02864)	(0.00046)	0.16
84	PGAS	2021	1,310,264,730	467,938,895	364,534,135	7,510,948,902	0.17	0.29	0.062	0.212	0.04853	0.00078	0.56
85	PGAS	2022	1,219,795,498	542,704,261	201,342,541	7,194,859,982	0.17	0.28	0.075	0.257	0.02798	0.00045	0.59
86	PTBA	2018	6,803,648	6,799,056	5,121,112	24,172,933	0.28	0.46	0.281	0.957	0.21185	0.00339	1.48
87	PTBA	2019	6,988,633	5,445,162	4,040,394	26,098,052	0.27	0.44	0.209	0.710	0.15482	0.00248	1.21
88	PTBA	2020	4,491,899	3,231,685	2,407,	24,056,755	0.19	0.31	0.134	0.457	0.10009	0.00160	0.82

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCT A	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
					927								
89	PTBA	2021	10,710,853	10,358,675	8,036,888	36,123,703	0.30	0.49	0.287	0.976	0.22248	0.00356	1.52
90	PTBA	2022	13,730,368	16,602,314	12,779,427	45,359,207	0.30	0.50	0.366	1.246	0.28174	0.00451	1.80
91	WSBP	2018	2,908,869,555,825	1,355,548,311,604	1,103,472,788,182	15,222,388,589,814	0.19	0.32	0.089	0.303	0.07249	0.00116	0.67
92	WSBP	2019	3,715,438,458,201	949,090,135,544	806,148,752,926	16,149,121,684,330	0.23	0.38	0.059	0.200	0.04992	0.00080	0.64
93	WSBP	2020	(2,394,807,835,879)	(5,091,122,873,621)	(4,759,927,543)	10,557,550,739,243	(0.23)	(0.37)	(0.482)	(1.641)	(0.00045)	(0.00001)	(1.96)
94	WSBP	2021	(5,417,588,995,045)	(1,943,362,438,396)	(1,943,362,438,396)	6,882,077,282,159	(0.79)	(1.30)	(0.282)	(0.961)	(0.28238)	(0.00452)	(2.20)
95	WSBP	2022	(4,288,398,004,726)	675,769,677,491	675,769,677,491	5,963,657,951,878	(0.72)	(1.19)	0.113	0.386	0.11331	0.00181	(0.75)
96	ANTM	2018	2,986,698,492	1,265,501,806	874,426,593	33,306,390,807	0.09	0.15	0.038	0.129	0.02625	0.00042	0.33

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
97	ANTM	2019	2,372,000,867	687,034,053	193,852,031	20,194,907,730	0.12	0.19	0.034	0.116	0.00960	0.00015	0.37
98	ANTM	2020	1,597,253,138	1,641,178,012	1,149,353,693	31,729,512,995	0.05	0.08	0.052	0.176	0.03622	0.00058	0.32
99	ANTM	2021	5,165,760	3,043,509	1,861,740	32,916,154	0.16	0.26	0.092	0.315	0.05656	0.00090	0.63
100	ANTM	2022	5,723,117	5,214,771	3,820,964	33,637,271	0.17	0.28	0.155	0.528	0.11359	0.00182	0.86
101	TINS	2018	3,028,036	766,482	531,349	15,117,948	0.20	0.33	0.051	0.173	0.03515	0.00056	0.56
102	TINS	2019	348,870	(722,414)	(608,776)	20,361,278	0.02	0.03	(0.035)	(0.121)	(0.02990)	(0.00048)	(0.04)
103	TINS	2020	692,099	(269,760)	(336,406)	14,517,700	0.05	0.08	(0.019)	(0.063)	(0.02317)	(0.00037)	0.07
104	TINS	2021	1,738,055	1,728,705	1,303,256	14,690,989	0.12	0.20	0.118	0.401	0.08871	0.00142	0.65
105	TINS	2022	3,087,622	1,406,628	1,041,563	13,066,976	0.24	0.39	0.108	0.366	0.07971	0.00128	0.81
106	KRAS	2018	(608,955)	(78,222)	(77,163)	4,298,318	(0.14)	(0.23)	(0.018)	(0.062)	(0.01795)	(0.00029)	(0.24)
107	KRAS	2019	(1,802,821)	530,542	(533,085)	3,286,723	(0.55)	(0.91)	0.161	0.549	(0.16219)	(0.00260)	(0.30)
108	KRAS	2020	7,846	6,425	22,635	3,486,349	0.00	0.00	0.002	0.006	0.00649	0.00010	0.07
109	KRAS	2021	(513,697)	76,854	62,133	3,773,676	(0.14)	(0.22)	0.020	0.069	0.01646	0.00026	(0.10)

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
110	KRAS	2022	(1,327,100)	212,252	26,097	3,162,434	(0.42)	(0.69)	0.067	0.228	0.00825	0.00013	(0.41)
111	SMGR	2018	7,804,848,028	4,104,959,323	3,085,704,236	51,155,890,227	0.15	0.25	0.080	0.273	0.06032	0.00097	0.58
112	SMGR	2019	4,418,279	3,195,775	2,371,233	79,807,067	0.06	0.09	0.040	0.136	0.02971	0.00048	0.28
113	SMGR	2020	4,058,441	3,488,650	2,647,343	78,006,244	0.05	0.09	0.045	0.152	0.03394	0.00054	0.29
114	SMGR	2021	1,060,069	3,470,137	2,082,347	76,504,240	0.01	0.02	0.045	0.154	0.02722	0.00044	0.23
115	SMGR	2022	5,817,952	3,298,835	2,499,083	82,960,012	0.07	0.12	0.040	0.135	0.03012	0.00048	0.31
116	SMBR	2018	721,921,650	145,356,709	76,074,721	5,538,079,503	0.13	0.22	0.026	0.089	0.01374	0.00022	0.36
117	SMBR	2019	603,456,967	86,572,265	30,073,855	5,571,270,204	0.11	0.18	0.016	0.053	0.00540	0.00009	0.29
118	SMBR	2020	280,787,334	36,467,602	10,981,673	5,737,175,560	0.05	0.08	0.006	0.022	0.00191	0.00003	0.16
119	SMBR	2021	838,767,636	68,354,164	51,817,305	5,817,745,619	0.14	0.24	0.012	0.040	0.00891	0.00014	0.33

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
120	SMBR	2022	423,226,130	115,267,044	94,827,889	5,211,248,525	0.08	0.13	0.022	0.075	0.01820	0.00029	0.27
121	GIAA	2018	(1,883,469,695)	(83,763,650)	(64,272,148)	4,167,616,300	(0.45)	(0.75)	(0.020)	(0.068)	(0.01542)	(0.00025)	(0.76)
122	GIAA	2019	(2,123,943,734)	52,260,433	6,457,765	4,455,675,774	(0.48)	(0.79)	0.012	0.040	0.00145	0.00002	(0.69)
123	GIAA	2020	(3,758,250,579)	(2,592,583,535)	(2,476,633,349)	10,789,980,407	(0.35)	(0.57)	(0.240)	(0.818)	(0.22953)	(0.00367)	(1.33)
124	GIAA	2021	(5,465,588,156)	(4,532,553,816)	(4,174,004,768)	7,192,745,360	(0.76)	(1.25)	(0.630)	(2.145)	(0.58031)	(0.00928)	(3.33)
125	GIAA	2022	(879,875,847)	3,935,160,004	3,736,670,304	6,235,010,979	(0.14)	(0.23)	0.631	2.148	0.59930	0.00959	1.96
126	INAF	2018	40,255,274,568	(25,298,215,466)	(32,736,482,313)	1,442,350,608,575	0.03	0.05	(0.018)	(0.060)	(0.02270)	(0.00036)	0.04
127	INAF	2019	388,276,594,921	9,745,969,307	7,961,966,026	1,383,935,194,386	0.28	0.46	0.007	0.024	0.00575	0.00009	0.54
128	INAF	2020	297,980,881,757	18,081,602,176	30,020,709	1,713,334,658,849	0.17	0.29	0.011	0.036	0.00002	0.00000	0.38

Lampiran 1 Daftar Sampel dan *Financial Distress* (Lanjutan)

No	Emiten	Tahun	Working Capital	EBIT	Laba Tahun Berjalan	Total Asset	Rasio WCTA	1.650 WCTA	Rasio EBITT A	3.404 EBITT A	Rasio ROA	0.016 ROA	Grover Score (X1)
129	INAF	2021	366,201,661,634	8,773,199,052	(37,571,241,226)	2,011,879,396,142	0.18	0.30	0.004	0.015	(0.01867)	(0.00030)	0.37
130	INAF	2022	(121,668,888,721)	(517,557,861,610)	(428,487,671,595)	1,534,000,446,508	(0.08)	(0.13)	(0.337)	(1.148)	(0.27933)	(0.00447)	(1.22)
131	KAEF	2018	1,595,242,244,595	577,726,327,511	401,792,808,948	9,460,427,317,681	0.17	0.28	0.061	0.208	0.04247	0.00068	0.54
132	KAEF	2019	(47,353,154)	38,135,488	15,890,439	18,352,877,132	(0.00)	(0.00)	0.002	0.007	0.00087	0.00001	0.06
133	KAEF	2020	(693,837,899)	73,359,098	20,425,756	17,562,816,674	(0.04)	(0.07)	0.004	0.014	0.00116	0.00002	0.01
134	KAEF	2021	323,293,035	392,883,409	289,888,789	17,760,195,040	0.02	0.03	0.022	0.075	0.01632	0.00026	0.16
135	KAEF	2022	470,565,097	49,622,055	(94,326,886)	20,353,992,893	0.02	0.04	0.002	0.008	(0.00463)	(0.00007)	0.10

Lampiran 3 Daftar Sampel dan *Debt Default*

No	Emiten	Tahun	Aktiva Lancar	Kewajiban Lancar	Current Ratio (X2)
1	BBTN	2018	294,942,768	263,784,017	1.12
2	BBTN	2019	271,969,873	269,451,682	1.01
3	BBTN	2020	342,347,808	321,376,142	1.07
4	BBTN	2021	352,021,802	327,693,592	1.07
5	BBTN	2022	379,776,017	351,376,683	1.08
6	BBRI	2018	1,241,489,231	1,111,622,961	1.12
7	BBRI	2019	1,351,173,688	1,183,155,670	1.14
8	BBRI	2020	1,444,109,967	1,278,346,276	1.13
9	BBRI	2021	1,581,819,983	1,386,310,930	1.14
10	BBRI	2022	1,749,335,968	1,562,243,693	1.12
11	BJBR	2018	114,809,863	104,035,920	1.10
12	BJBR	2019	117,701,451	105,920,991	1.11
13	BJBR	2020	134,167,980	122,676,884	1.09
14	BJBR	2021	151,010,753	137,955,374	1.09
15	BJBR	2022	165,618,998	158,120,881	1.05
16	BBNI	2018	768,869,053	671,237,546	1.15
17	BBNI	2019	805,930,171	688,489,442	1.17
18	BBNI	2020	845,417,382	746,235,663	1.13
19	BBNI	2021	919,875,197	838,317,715	1.10
20	BBNI	2022	981,065,066	889,639,206	1.10
21	BMRI	2018	1,137,389,395	941,953,100	1.21
22	BMRI	2019	1,221,544,917	1,025,749,580	1.19
23	BMRI	2020	1,349,475,347	1,151,267,847	1.17
24	BMRI	2021	1,637,152,320	1,326,592,237	1.23
25	BMRI	2022	1,890,167,389	1,544,096,631	1.22
26	BEKS	2018	8,539,960	8,788,732	0.97

Lampiran 3 Daftar Sampel dan *Debt Default*

No	Emite n	Tahun	Aktiva Lancar	Kewajiban Lancar	Curren t Ratio (X2)
27	BEKS	2019	7,072,348	7,547,795	0.94
28	BEKS	2020	4,177,074	3,975,700	1.05
29	BEKS	2021	7,438,831	6,958,464	1.07
30	BEKS	2022	6,019,176	5,581,282	1.08
31	BJTM	2018	61,203,261	54,217,182	1.13
32	BJTM	2019	75,157,380	67,529,638	1.11
33	BJTM	2020	81,429,633	73,614,504	1.11
34	BJTM	2021	98,835,721	89,812,791	1.10
35	BJTM	2022	100,817,241	89,715,529	1.12
36	WSKT	2018	66,989,129,822,191	56,799,725,099,343	1.18
37	WSKT	2019	49,037,842,886,120	45,023,495,139,583	1.09
38	WSKT	2020	32,538,762,593,246	48,237,835,913,277	0.67
39	WSKT	2021	42,588,609,406,325	27,300,293,001,474	1.56
40	WSKT	2022	33,430,242,924,449	21,452,886,385,290	1.56
41	ADHI	2018	25,429,544,167,566	18,964,304,189,855	1.34
42	ADHI	2019	30,315,155,278,021	24,493,176,968,328	1.24
43	ADHI	2020	30,090,503,386,345	27,069,198,362,836	1.11
44	ADHI	2021	31,600,942,926,217	31,127,451,942,313	1.02
45	ADHI	2022	29,593,503,866,970	24,618,080,064,517	1.20
46	WTON	2018	5,870,714,397,037	5,248,086,459,534	1.12
47	WTON	2019	7,168,912,545,835	6,195,054,960,778	1.16
48	WTON	2020	5,248,208,303,785	4,706,620,585,979	1.12
49	WTON	2021	5,493,814,196,175	4,938,393,406,640	1.11
50	WTON	2022	6,149,560,721,473	5,472,902,652,071	1.12
51	PTPP	2018	37,534,483,162,953	26,522,885,215,828	1.42
52	PTPP	2019	41,704,590,384,570	30,490,992,843,527	1.37
53	PTPP	2020	33,924,938,550,674	27,986,826,929,242	1.21

Lampiran 3 Daftar Sampel dan *Debt Default*

No	Emite n	Tahun	Aktiva Lancar	Kewajiban Lancar	Curren t Ratio (X2)
54	PTPP	2021	33,731,768,331,331	30,145,580,969,254	1.12
55	PTPP	2022	32,391,722,826,545	26,737,280,432,532	1.21
56	WIKA	2018	43,555,495,865	28,251,951,385	1.54
57	WIKA	2019	42,335,471,858	30,349,456,945	1.39
58	WIKA	2020	47,980,945,725	44,168,467,736	1.09
59	WIKA	2021	37,186,634,112	36,969,569,903	1.01
60	WIKA	2022	39,634,794,697	36,135,331,415	1.10
61	PPRO	2018	10,413,442,231,663	5,685,378,489,566	1.83
62	PPRO	2019	12,684,155,509,975	7,147,437,444,680	1.77
63	PPRO	2020	11,490,844,438,332	6,760,191,759,915	1.70
64	PPRO	2021	13,368,116,150,617	7,562,356,662,423	1.77
65	PPRO	2022	13,620,798,633,937	7,637,304,658,687	1.78
66	JSMR	2018	11,813,856,472	31,081,475,143	0.38
67	JSMR	2019	11,612,566	41,562,417	0.28
68	JSMR	2020	10,705,995	14,928,687	0.72
69	JSMR	2021	10,361,876	12,014,583	0.86
70	JSMR	2022	12,487,212	12,142,988	1.03
71	TLKM	2018	43,268	46,261	0.94
72	TLKM	2019	41,722	58,369	0.71
73	TLKM	2020	46,503	69,093	0.67
74	TLKM	2021	61,277	69,131	0.89
75	TLKM	2022	55,057	70,388	0.78
76	ELSA	2018	3,158,507	2,116,898	1.49
77	ELSA	2019	3,698,370	2,504,335	1.48
78	ELSA	2020	4,217,325	2,573,467	1.64
79	ELSA	2021	4,446,784	2,561,234	1.74
80	ELSA	2022	5,287,016	3,531,761	1.50

Lampiran 3 Daftar Sampel dan *Debt Default*

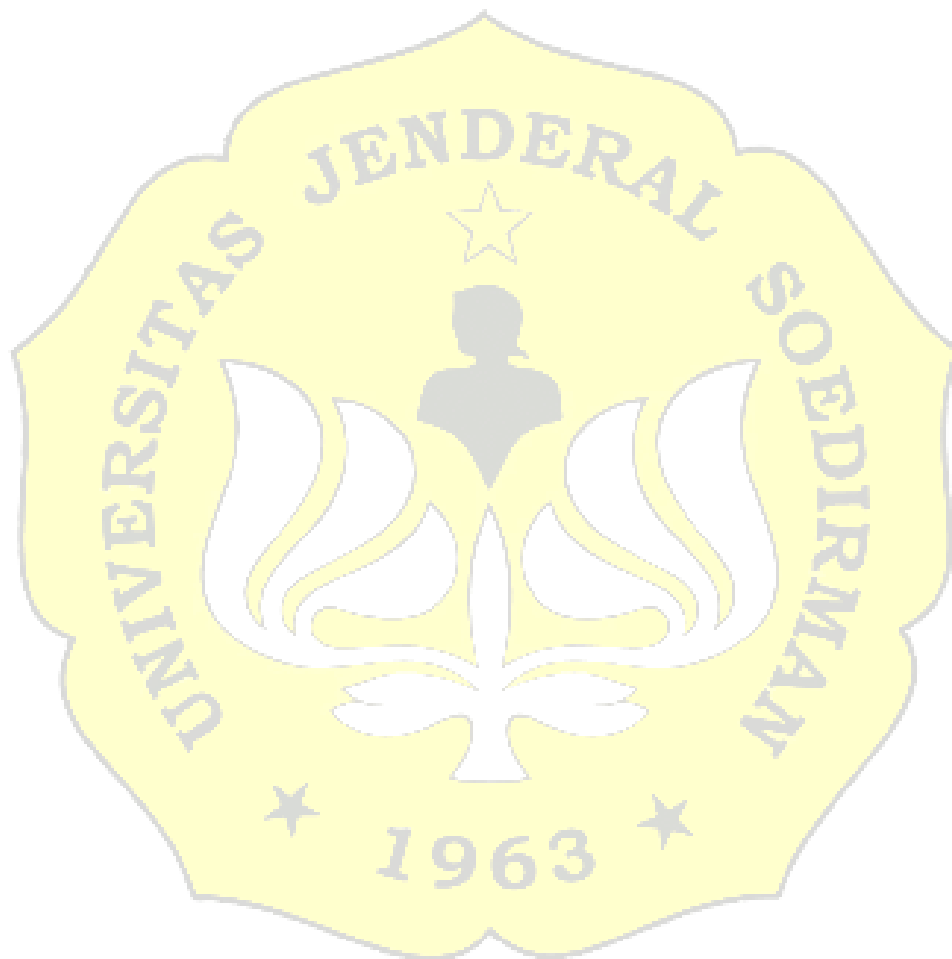
No	Emite n	Tahun	Aktiva Lancar	Kewajiban Lancar	Curren t Ratio (X2)
81	PGAS	2018	2,473,608,746	1,604,524,366	1.54
82	PGAS	2019	2,208,551,841	1,123,361,297	1.97
83	PGAS	2020	2,005,785,786	1,183,155,336	1.70
84	PGAS	2021	2,191,174,530	880,909,800	2.49
85	PGAS	2022	2,212,365,073	992,569,575	2.23
86	PTBA	2018	11,739,344	4,935,696	2.38
87	PTBA	2019	11,679,884	4,691,251	2.49
88	PTBA	2020	8,364,356	3,872,457	2.16
89	PTBA	2021	18,211,500	7,500,647	2.43
90	PTBA	2022	24,432,148	10,701,780	2.28
91	WSBP	2018	10,236,132,156,003	7,327,262,600,178	1.40
92	WSBP	2019	9,695,354,716,598	5,979,916,258,397	1.62
93	WSBP	2020	4,969,133,135,567	7,363,940,971,446	0.67
94	WSBP	2021	4,205,954,931,153	9,623,543,926,198	0.44
95	WSBP	2022	2,234,091,963,771	6,522,489,968,497	0.34
96	ANTM	2018	8,498,442,636	5,511,744,144	1.54
97	ANTM	2019	7,665,239,260	5,293,238,393	1.45
98	ANTM	2020	9,150,514,439	7,553,261,301	1.21
99	ANTM	2021	11,728,143	6,562,383	1.79
100	ANTM	2022	11,694,779	5,971,662	1.96
101	TINS	2018	9,204,287	6,176,251	1.49
102	TINS	2019	12,307,055	11,958,185	1.03
103	TINS	2020	6,557,264	5,865,165	1.12
104	TINS	2021	7,424,045	5,685,990	1.31
105	TINS	2022	5,634,787	2,547,165	2.21
106	KRAS	2018	989,720	1,598,675	0.62
107	KRAS	2019	690,608	2,493,429	0.28

Lampiran 3 Daftar Sampel dan *Debt Default*

No	Emite n	Tahun	Aktiva Lancar	Kewajiban Lancar	Curren t Ratio (X2)
108	KRAS	2020	835,342	827,496	1.01
109	KRAS	2021	973,082	1,486,779	0.65
110	KRAS	2022	1,072,512	2,399,612	0.45
111	SMGR	2018	16,007,685,627	8,202,837,599	1.95
112	SMGR	2019	16,658,531	12,240,252	1.36
113	SMGR	2020	15,564,604	11,506,163	1.35
114	SMGR	2021	15,270,235	14,210,166	1.07
115	SMGR	2022	18,878,979	13,061,027	1.45
116	SMBR	2018	1,358,329,865	636,408,215	2.13
117	SMBR	2019	1,071,983,297	468,526,330	2.29
118	SMBR	2020	1,130,925,970	850,138,636	1.33
119	SMBR	2021	1,311,881,924	473,114,288	2.77
120	SMBR	2022	1,008,810,813	585,584,683	1.72
121	GIAA	2018	1,092,915,831	2,976,385,526	0.37
122	GIAA	2019	1,133,892,533	3,257,836,267	0.35
123	GIAA	2020	536,547,176	4,294,797,755	0.12
124	GIAA	2021	305,725,029	5,771,313,185	0.05
125	GIAA	2022	801,153,825	1,681,029,672	0.48
126	INAF	2018	867,493,107,334	827,237,832,766	1.05
127	INAF	2019	829,103,602,342	440,827,007,421	1.88
128	INAF	2020	1,134,732,820,080	836,751,938,323	1.36
129	INAF	2021	1,411,390,099,989	1,045,188,438,355	1.35
130	INAF	2022	863,577,052,312	985,245,941,033	0.88
131	KAEF	2018	5,369,546,726,061	3,774,304,481,466	1.42
132	KAEF	2019	7,344,787,123	7,392,140,277	0.99
133	KAEF	2020	6,093,103,998	6,786,941,897	0.90
134	KAEF	2021	6,303,473,591	5,980,180,556	1.05

Lampiran 3 Daftar Sampel dan *Debt Default*

No	Emite n	Tahun	Aktiva Lancar	Kewajiban Lancar	Curren t Ratio (X2)
135	KAEF	2022	8,501,422,281	8,030,857,184	1.06



Lampiran 4 Daftar Sampel dan Reputasi KAP

No	Emiten	Tahun	Sektor Industri	KAP	Dummy (X3)
1	BBTN	2018	Sektor Keuangan	EY	1
2	BBTN	2019	Sektor Keuangan	EY	1
3	BBTN	2020	Sektor Keuangan	EY	1
4	BBTN	2021	Sektor Keuangan	EY	1
5	BBTN	2022	Sektor Keuangan	EY	1
6	BBRI	2018	Sektor Keuangan	EY	1
7	BBRI	2019	Sektor Keuangan	EY	1
8	BBRI	2020	Sektor Keuangan	EY	1
9	BBRI	2021	Sektor Keuangan	EY	1
10	BBRI	2022	Sektor Keuangan	EY	1
11	BJBR	2018	Sektor Keuangan	RSM	1
12	BJBR	2019	Sektor Keuangan	RSM	1
13	BJBR	2020	Sektor Keuangan	RSM	1
14	BJBR	2021	Sektor Keuangan	RSM	1
15	BJBR	2022	Sektor Keuangan	RSM	1
16	BBNI	2018	Sektor Keuangan	EY	1
17	BBNI	2019	Sektor Keuangan	EY	1
18	BBNI	2020	Sektor Keuangan	EY	1
19	BBNI	2021	Sektor Keuangan	PWC	0
20	BBNI	2022	Sektor Keuangan	PWC	0
21	BMRI	2018	Sektor Keuangan	EY	1
22	BMRI	2019	Sektor Keuangan	EY	1
23	BMRI	2020	Sektor Keuangan	EY	1
24	BMRI	2021	Sektor Keuangan	PWC	0
25	BMRI	2022	Sektor Keuangan	PWC	0
26	BEKS	2018	Sektor Keuangan	NEXIA	1

Lampiran 4 Daftar Sampel dan Reputasi KAP (Lanjutan)

No	Emiten	Tahun	Sektor Industri	KAP	Dummy (X3)
27	BEKS	2019	Sektor Keuangan	NEXIA	1
28	BEKS	2020	Sektor Keuangan	NEXIA	1
29	BEKS	2021	Sektor Keuangan	NEXIA	1
30	BEKS	2022	Sektor Keuangan	NEXIA	1
31	BJTM	2018	Sektor Keuangan	PKF	0
32	BJTM	2019	Sektor Keuangan	PKF	0
33	BJTM	2020	Sektor Keuangan	RSM	1
34	BJTM	2021	Sektor Keuangan	NEXIA	1
35	BJTM	2022	Sektor Keuangan	PKF	0
36	WSKT	2018	Infrastruktur	RSM	1
37	WSKT	2019	Infrastruktur	RSM	1
38	WSKT	2020	Infrastruktur	RSM	1
39	WSKT	2021	Infrastruktur	CROWE	1
40	WSKT	2022	Infrastruktur	CROWE	1
41	ADHI	2018	Infrastruktur	RSM	1
42	ADHI	2019	Infrastruktur	RSM	1
43	ADHI	2020	Infrastruktur	RSM	1
44	ADHI	2021	Infrastruktur	RSM	1
45	ADHI	2022	Infrastruktur	RSM	1
46	WTON	2018	Infrastruktur	RSM	1
47	WTON	2019	Infrastruktur	RSM	1
48	WTON	2020	Infrastruktur	RSM	1
49	WTON	2021	Infrastruktur	RSM	1
50	WTON	2022	Infrastruktur	RSM	1
51	PTPP	2018	Infrastruktur	HGK	1
52	PTPP	2019	Infrastruktur	HGK	0
53	PTPP	2020	Infrastruktur	CROWE	1
54	PTPP	2021	Infrastruktur	CROWE	1

Lampiran 4 Daftar Sampel dan Reputasi KAP (Lanjutan)

No	Emiten	Tahun	Sektor Industri	KAP	Dummy (X3)
55	PTPP	2022	Infrastruktur	CROWE	1
56	WIKA	2018	Infrastruktur	RSM	1
57	WIKA	2019	Infrastruktur	RSM	1
58	WIKA	2020	Infrastruktur	RSM	1
59	WIKA	2021	Infrastruktur	RSM	1
60	WIKA	2022	Infrastruktur	RSM	1
61	PPRO	2018	Infrastruktur	HGK	0
62	PPRO	2019	Infrastruktur	HGK	0
63	PPRO	2020	Infrastruktur	HGK	0
64	PPRO	2021	Infrastruktur	CROWE	1
65	PPRO	2022	Infrastruktur	CROWE	1
66	JSMR	2018	Infrastruktur	EY	1
67	JSMR	2019	Infrastruktur	EY	1
68	JSMR	2020	Infrastruktur	EY	1
69	JSMR	2021	Infrastruktur	EY	1
70	JSMR	2022	Infrastruktur	RSM	1
71	TLKM	2018	Infrastruktur	EY	1
72	TLKM	2019	Infrastruktur	EY	1
73	TLKM	2020	Infrastruktur	EY	1
74	TLKM	2021	Infrastruktur	EY	1
75	TLKM	2022	Infrastruktur	EY	1
76	ELSA	2018	Energi	EY	1
77	ELSA	2019	Energi	EY	1
78	ELSA	2020	Energi	EY	1
79	ELSA	2021	Energi	EY	1
80	ELSA	2022	Energi	EY	1
81	PGAS	2018	Energi	PWC	1
82	PGAS	2019	Energi	PWC	1

Lampiran 4 Daftar Sampel dan Reputasi KAP (Lanjutan)

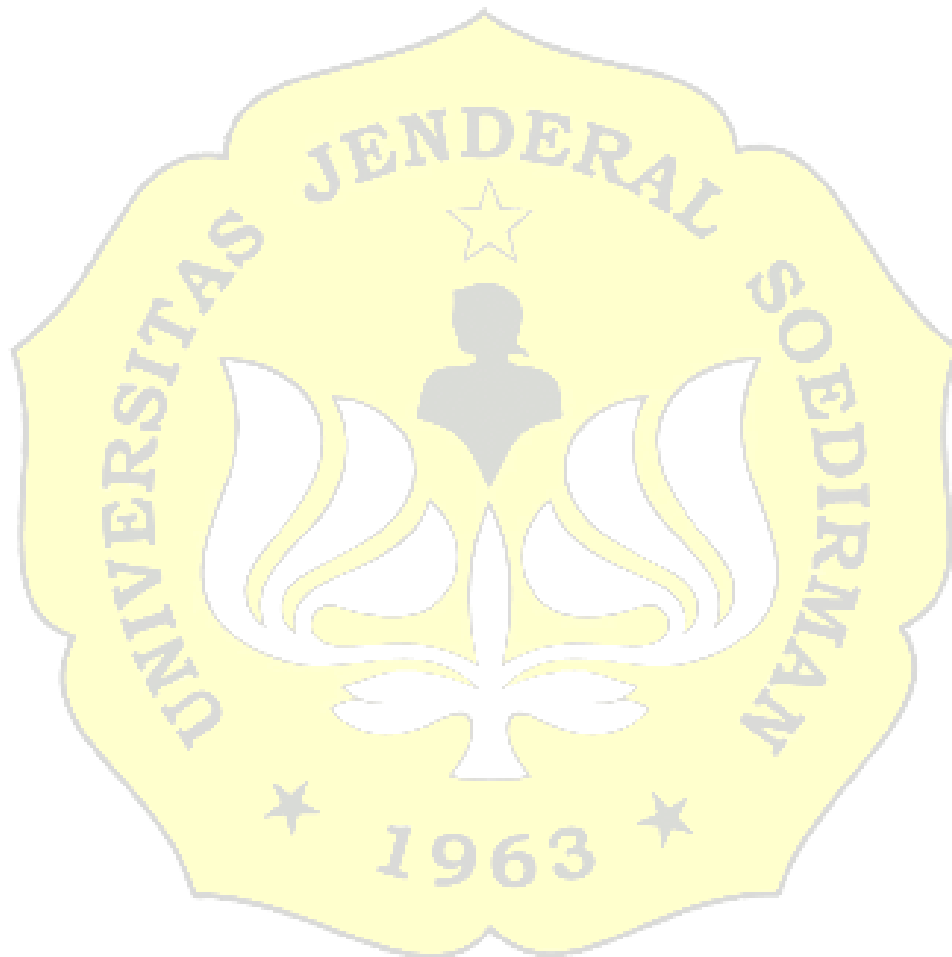
No	Emiten	Tahun	Sektor Industri	KAP	Dummy (X3)
83	PGAS	2020	Energi	PWC	1
84	PGAS	2021	Energi	PWC	1
85	PGAS	2022	Energi	EY	1
86	PTBA	2018	Energi	EY	1
87	PTBA	2019	Energi	PWC	1
88	PTBA	2020	Energi	PWC	1
89	PTBA	2021	Energi	PWC	1
90	PTBA	2022	Energi	PWC	1
91	WSBP	2018	Basic Material	RSM	1
92	WSBP	2019	Basic Material	RSM	1
93	WSBP	2020	Basic Material	RSM	1
94	WSBP	2021	Basic Material	CROWE	0
95	WSBP	2022	Basic Material	CROWE	0
96	ANTM	2018	Basic Material	PWC	1
97	ANTM	2019	Basic Material	PWC	1
98	ANTM	2020	Basic Material	PWC	1
99	ANTM	2021	Basic Material	PWC	1
100	ANTM	2022	Basic Material	PWC	1
101	TINS	2018	Basic Material	PWC	1
102	TINS	2019	Basic Material	PWC	1
103	TINS	2020	Basic Material	PWC	1
104	TINS	2021	Basic Material	PWC	1
105	TINS	2022	Basic Material	PWC	1
106	KRAS	2018	Basic Material	EY	0
107	KRAS	2019	Basic Material	PWC	1
108	KRAS	2020	Basic Material	PWC	1
109	KRAS	2021	Basic Material	PWC	1
110	KRAS	2022	Basic Material	PWC	1

Lampiran 4 Daftar Sampel dan Reputasi KAP (Lanjutan)

No	Emiten	Tahun	Sektor Industri	KAP	Dummy (X3)
111	SMGR	2018	Basic Material	DELOITTE	0
112	SMGR	2019	Basic Material	PWC	1
113	SMGR	2020	Basic Material	PWC	1
114	SMGR	2021	Basic Material	PWC	1
115	SMGR	2022	Basic Material	DELOITTE	0
116	SMBR	2018	Basic Material	IGAL	0
117	SMBR	2019	Basic Material	ANTEA	0
118	SMBR	2020	Basic Material	RSM	1
119	SMBR	2021	Basic Material	RSM	1
120	SMBR	2022	Basic Material	RSM	1
121	GIAA	2018	Transportasi & Logistik	BDO	0
122	GIAA	2019	Transportasi & Logistik	PWC	1
123	GIAA	2020	Transportasi & Logistik	PWC	1
124	GIAA	2021	Transportasi & Logistik	PWC	1
125	GIAA	2022	Transportasi & Logistik	PWC	1
126	INAF	2018	Kesehatan	KRESTON	1
127	INAF	2019	Kesehatan	HMR	0
128	INAF	2020	Kesehatan	KRESTON	1
129	INAF	2021	Kesehatan	KRESTON	1
130	INAF	2022	Kesehatan	KRESTON	1
131	KAEF	2018	Kesehatan	HLB	0
132	KAEF	2019	Kesehatan	RSM	0
133	KAEF	2020	Kesehatan	KRESTON	1

Lampiran 4 Daftar Sampel dan Reputasi KAP (Lanjutan)

No	Emiten	Tahun	Sektor Industri	KAP	Dummy (X3)
134	KAEF	2021	Kesehatan	KRESTON	1
135	KAEF	2022	Kesehatan	KRESTON	1



Lampiran 5 Daftar Tabel dan Covid-19

No	Perusahaan	Tahun	Sektor Industri	Dummy (Z)
1	BBTN	2018	Sektor Keuangan	0
2	BBTN	2019	Sektor Keuangan	0
3	BBTN	2020	Sektor Keuangan	1
4	BBTN	2021	Sektor Keuangan	1
5	BBTN	2022	Sektor Keuangan	1
6	BBRI	2018	Sektor Keuangan	0
7	BBRI	2019	Sektor Keuangan	0
8	BBRI	2020	Sektor Keuangan	1
9	BBRI	2021	Sektor Keuangan	1
10	BBRI	2022	Sektor Keuangan	1
11	BJBR	2018	Sektor Keuangan	0
12	BJBR	2019	Sektor Keuangan	0
13	BJBR	2020	Sektor Keuangan	1
14	BJBR	2021	Sektor Keuangan	1
15	BJBR	2022	Sektor Keuangan	1
16	BBNI	2018	Sektor Keuangan	0
17	BBNI	2019	Sektor Keuangan	0
18	BBNI	2020	Sektor Keuangan	1
19	BBNI	2021	Sektor Keuangan	1
20	BBNI	2022	Sektor Keuangan	1
21	BMRI	2018	Sektor Keuangan	0
22	BMRI	2019	Sektor Keuangan	0
23	BMRI	2020	Sektor Keuangan	1
24	BMRI	2021	Sektor Keuangan	1
25	BMRI	2022	Sektor Keuangan	1

Lampiran 5 Daftar Sampel dan Covid-19 (Lanjutan)

No	Perusahaan	Tahun	Sektor Industri	Dummy (Z)
26	BEKS	2018	Sektor Keuangan	0
27	BEKS	2019	Sektor Keuangan	0
28	BEKS	2020	Sektor Keuangan	1
29	BEKS	2021	Sektor Keuangan	1
30	BEKS	2022	Sektor Keuangan	1
31	BJTM	2018	Sektor Keuangan	0
32	BJTM	2019	Sektor Keuangan	0
33	BJTM	2020	Sektor Keuangan	1
34	BJTM	2021	Sektor Keuangan	1
35	BJTM	2022	Sektor Keuangan	1
36	WSKT	2018	Infrastruktur	0
37	WSKT	2019	Infrastruktur	0
38	WSKT	2020	Infrastruktur	1
39	WSKT	2021	Infrastruktur	1
40	WSKT	2022	Infrastruktur	1
41	ADHI	2018	Infrastruktur	0
42	ADHI	2019	Infrastruktur	0
43	ADHI	2020	Infrastruktur	1
44	ADHI	2021	Infrastruktur	1
45	ADHI	2022	Infrastruktur	1
46	WTON	2018	Infrastruktur	0
47	WTON	2019	Infrastruktur	0
48	WTON	2020	Infrastruktur	1
49	WTON	2021	Infrastruktur	1
50	WTON	2022	Infrastruktur	1
51	PTPP	2018	Infrastruktur	0
52	PTPP	2019	Infrastruktur	0
53	PTPP	2020	Infrastruktur	1

Lampiran 5 Daftar Sampel dan Covid-19 (Lanjutan)

No	Perusahaan	Tahun	Sektor Industri	Dummy (Z)
54	PTPP	2021	Infrastruktur	1
55	PTPP	2022	Infrastruktur	1
56	WIKA	2018	Infrastruktur	0
57	WIKA	2019	Infrastruktur	0
58	WIKA	2020	Infrastruktur	1
59	WIKA	2021	Infrastruktur	1
60	WIKA	2022	Infrastruktur	1
61	PPRO	2018	Infrastruktur	0
62	PPRO	2019	Infrastruktur	0
63	PPRO	2020	Infrastruktur	1
64	PPRO	2021	Infrastruktur	1
65	PPRO	2022	Infrastruktur	1
66	JSMR	2018	Infrastruktur	0
67	JSMR	2019	Infrastruktur	0
68	JSMR	2020	Infrastruktur	1
69	JSMR	2021	Infrastruktur	1
70	JSMR	2022	Infrastruktur	1
71	TLKM	2018	Infrastruktur	0
72	TLKM	2019	Infrastruktur	0
73	TLKM	2020	Infrastruktur	1
74	TLKM	2021	Infrastruktur	1
75	TLKM	2022	Infrastruktur	1
76	ELSA	2018	Energi	0
77	ELSA	2019	Energi	0
78	ELSA	2020	Energi	1
79	ELSA	2021	Energi	1
80	ELSA	2022	Energi	1
81	PGAS	2018	Energi	0

Lampiran 5 Daftar Sampel dan Covid-19 (Lanjutan)

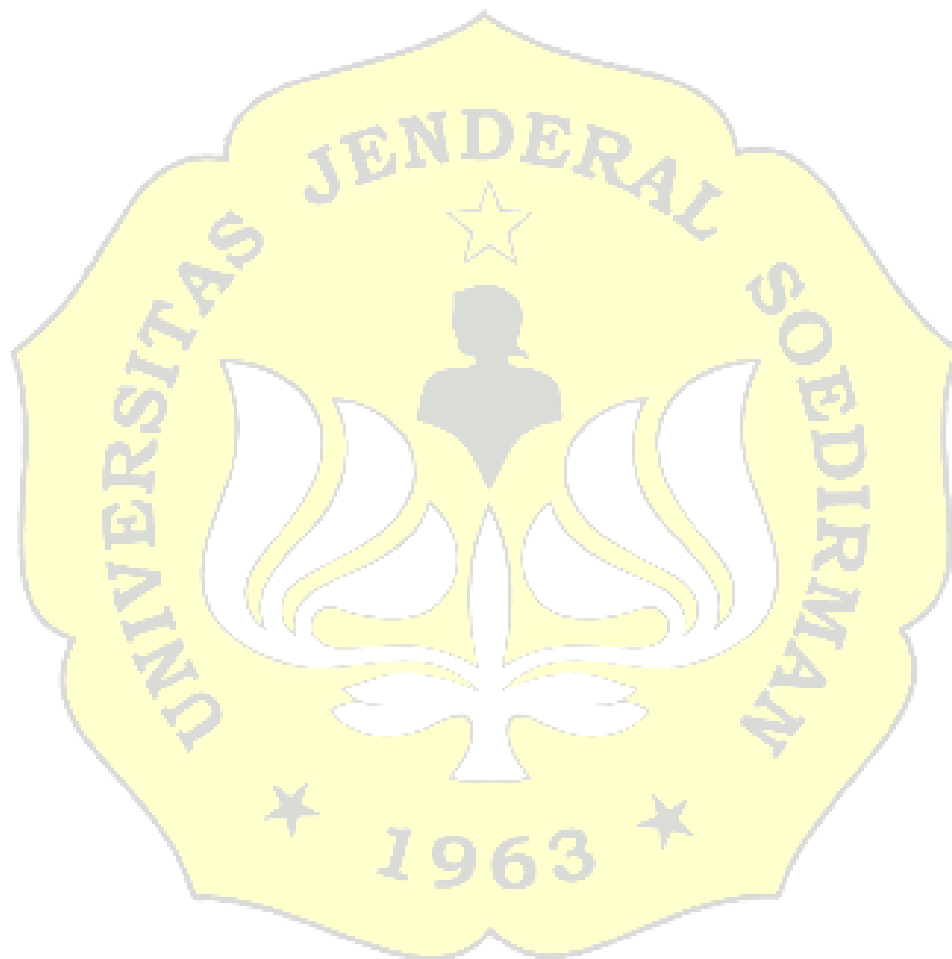
No	Perusahaan	Tahun	Sektor Industri	Dummy (Z)
82	PGAS	2019	Energi	0
83	PGAS	2020	Energi	1
84	PGAS	2021	Energi	1
85	PGAS	2022	Energi	1
86	PTBA	2018	Energi	0
87	PTBA	2019	Energi	0
88	PTBA	2020	Energi	1
89	PTBA	2021	Energi	1
90	PTBA	2022	Energi	1
91	WSBP	2018	Basic Material	0
92	WSBP	2019	Basic Material	0
93	WSBP	2020	Basic Material	1
94	WSBP	2021	Basic Material	1
95	WSBP	2022	Basic Material	1
96	ANTM	2018	Basic Material	0
97	ANTM	2019	Basic Material	0
98	ANTM	2020	Basic Material	1
99	ANTM	2021	Basic Material	1
100	ANTM	2022	Basic Material	1
101	TINS	2018	Basic Material	0
102	TINS	2019	Basic Material	0
103	TINS	2020	Basic Material	1
104	TINS	2021	Basic Material	1
105	TINS	2022	Basic Material	1
106	KRAS	2018	Basic Material	0
107	KRAS	2019	Basic Material	0
108	KRAS	2020	Basic Material	1
109	KRAS	2021	Basic Material	1

Lampiran 5 Daftar Sampel dan Covid-19 (Lanjutan)

No	Perusahaan	Tahun	Sektor Industri	Dummy (Z)
110	KRAS	2022	Basic Material	1
111	SMGR	2018	Basic Material	0
112	SMGR	2019	Basic Material	0
113	SMGR	2020	Basic Material	1
114	SMGR	2021	Basic Material	1
115	SMGR	2022	Basic Material	1
116	SMBR	2018	Basic Material	0
117	SMBR	2019	Basic Material	0
118	SMBR	2020	Basic Material	1
119	SMBR	2021	Basic Material	1
120	SMBR	2022	Basic Material	1
121	GIAA	2018	Transportasi & Logistik	0
122	GIAA	2019	Transportasi & Logistik	0
123	GIAA	2020	Transportasi & Logistik	1
124	GIAA	2021	Transportasi & Logistik	1
125	GIAA	2022	Transportasi & Logistik	1
126	INAF	2018	Kesehatan	0
127	INAF	2019	Kesehatan	0
128	INAF	2020	Kesehatan	1
129	INAF	2021	Kesehatan	1
130	INAF	2022	Kesehatan	1
131	KAEF	2018	Kesehatan	0
132	KAEF	2019	Kesehatan	0

Lampiran 5 Daftar Sampel dan Covid-19 (Lanjutan)

No	Perusahaan	Tahun	Sektor Industri	Dummy (Z)
133	KAEF	2020	Kesehatan	1
134	KAEF	2021	Kesehatan	1
135	KAEF	2022	Kesehatan	1



Lampiran 6 Summary Tabulasi

No	Emiten	Tahun	X1	X2	X3	Y	Z
1	BBTN	2018	0.26	1.12	1	0	0
2	BBTN	2019	0.07	1.01	1	0	0
3	BBTN	2020	0.17	1.07	1	0	1
4	BBTN	2021	0.19	1.07	1	0	1
5	BBTN	2022	0.21	1.08	1	0	1
6	BBRI	2018	0.33	1.12	1	0	0
7	BBRI	2019	0.36	1.14	1	0	0
8	BBRI	2020	0.30	1.13	1	0	1
9	BBRI	2021	0.33	1.14	1	0	1
10	BBRI	2022	0.34	1.12	1	0	1
11	BJBR	2018	0.26	1.10	1	0	0
12	BJBR	2019	0.27	1.11	1	0	0
13	BJBR	2020	0.24	1.09	1	0	1
14	BJBR	2021	0.25	1.09	1	0	1
15	BJBR	2022	0.18	1.05	1	0	1
16	BBNI	2018	0.34	1.15	1	0	0
17	BBNI	2019	0.36	1.17	1	0	0
18	BBNI	2020	0.26	1.13	1	0	1
19	BBNI	2021	0.24	1.10	0	0	1
20	BBNI	2022	0.28	1.10	0	0	1
21	BMRI	2018	0.42	1.21	1	0	0
22	BMRI	2019	0.40	1.19	1	0	0
23	BMRI	2020	0.34	1.17	1	0	1
24	BMRI	2021	0.43	1.23	0	0	1

Lampiran 6 Summary Tabulasi

No	Emiten	Tahun	X1	X2	X3	Y	Z
25	BMRI	2022	0.44	1.22	0	0	1
26	BEKS	2018	-0.03	0.97	1	1	0
27	BEKS	2019	-0.12	0.94	1	1	0
28	BEKS	2020	-0.05	1.05	1	1	1
29	BEKS	2021	0.07	1.07	1	1	1
30	BEKS	2022	0.02	1.08	1	1	1
31	BJTM	2018	0.34	1.13	0	0	0
32	BJTM	2019	0.30	1.11	0	0	0
33	BJTM	2020	0.27	1.11	1	1	1

Lampiran 6 *Summary* Tabulasi

No	Emiten	Tahun	X1	X2	X3	Y	Z
34	BJTM	2021	0.27	1.10	1	1	1
35	BJTM	2022	0.30	1.12	0	0	1
36	WSKT	2018	0.34	1.18	1	0	0
37	WSKT	2019	0.15	1.09	1	1	0
38	WSKT	2020	-0.50	0.67	1	1	1
39	WSKT	2021	0.27	1.56	1	1	1
40	WSKT	2022	0.22	1.56	1	1	1
41	ADHI	2018	0.48	1.34	1	0	0
42	ADHI	2019	0.38	1.24	1	1	0
43	ADHI	2020	0.19	1.11	1	0	1
44	ADHI	2021	0.09	1.02	1	0	1
45	ADHI	2022	0.28	1.20	1	0	1
46	WTON	2018	0.41	1.12	1	0	0
47	WTON	2019	0.42	1.16	1	0	0
48	WTON	2020	0.21	1.12	1	0	1
49	WTON	2021	0.19	1.11	1	0	1
50	WTON	2022	0.26	1.12	1	0	1
51	PTPP	2018	0.53	1.42	0	0	0
52	PTPP	2019	0.44	1.37	0	0	0
53	PTPP	2020	0.26	1.21	1	0	1
54	PTPP	2021	0.19	1.12	1	0	1
55	PTPP	2022	0.24	1.21	1	0	1
56	WIKA	2018	0.62	1.54	1	0	0
57	WIKA	2019	0.53	1.39	1	0	0
58	WIKA	2020	0.16	1.09	1	0	1
59	WIKA	2021	0.07	1.01	1	0	1
60	WIKA	2022	0.14	1.10	1	0	1
61	PPRO	2018	0.63	1.83	0	0	0

Lampiran 6 *Summary* Tabulasi

No	Emiten	Tahun	X1	X2	X3	Y	Z
62	PPRO	2019	0.59	1.77	0	0	0
63	PPRO	2020	0.50	1.70	0	0	1
64	PPRO	2021	0.51	1.77	1	0	1
65	PPRO	2022	0.51	1.78	1	0	1
66	JSMR	2018	-0.20	0.38	1	0	0
67	JSMR	2019	-0.33	0.28	1	0	0
68	JSMR	2020	0.01	0.72	1	0	1
69	JSMR	2021	0.10	0.86	1	0	1
70	JSMR	2022	0.20	1.03	1	0	1
71	TLKM	2018	0.63	0.94	1	0	0
72	TLKM	2019	0.51	0.71	1	0	0
73	TLKM	2020	0.44	0.67	1	0	1
74	TLKM	2021	0.54	0.89	1	0	1
75	TLKM	2022	0.41	0.78	1	0	1
76	ELSA	2018	0.57	1.49	1	0	0
77	ELSA	2019	0.58	1.48	1	0	0
78	ELSA	2020	0.57	1.64	1	0	1
79	ELSA	2021	0.58	1.74	1	0	1
80	ELSA	2022	0.56	1.50	1	0	1
81	PGAS	2018	0.49	1.54	1	0	0
82	PGAS	2019	0.43	1.97	1	0	0
83	PGAS	2020	0.16	1.70	1	0	1
84	PGAS	2021	0.56	2.49	1	0	1
85	PGAS	2022	0.59	2.23	1	0	1
86	PTBA	2018	1.48	2.38	1	0	0
87	PTBA	2019	1.21	2.49	1	0	0
88	PTBA	2020	0.82	2.16	1	0	1
89	PTBA	2021	1.52	2.43	1	0	1

Lampiran 6 *Summary* Tabulasi

No	Emiten	Tahun	X1	X2	X3	Y	Z
90	PTBA	2022	1.80	2.28	1	0	1
91	WSBP	2018	0.67	1.40	1	0	0
92	WSBP	2019	0.64	1.62	1	0	0
93	WSBP	2020	-1.96	0.67	1	1	1
94	WSBP	2021	-2.20	0.44	0	1	1
95	WSBP	2022	-0.75	0.34	0	1	1
96	ANTM	2018	0.33	1.54	1	0	0
97	ANTM	2019	0.37	1.45	1	0	0
98	ANTM	2020	0.32	1.21	1	1	1
99	ANTM	2021	0.63	1.79	1	0	1
100	ANTM	2022	0.86	1.96	1	0	1
101	TINS	2018	0.56	1.49	1	0	0
102	TINS	2019	-0.04	1.03	1	1	0
103	TINS	2020	0.07	1.12	1	1	1
104	TINS	2021	0.65	1.31	1	0	1
105	TINS	2022	0.81	2.21	1	0	1
106	KRAS	2018	-0.24	0.62	0	0	0
107	KRAS	2019	-0.30	0.28	1	1	0
108	KRAS	2020	0.07	1.01	1	1	1
109	KRAS	2021	-0.10	0.65	1	1	1
110	KRAS	2022	-0.41	0.45	1	1	1
111	SMGR	2018	0.58	1.95	0	0	0
112	SMGR	2019	0.28	1.36	1	0	0
113	SMGR	2020	0.29	1.35	1	0	1
114	SMGR	2021	0.23	1.07	1	0	1
115	SMGR	2022	0.31	1.45	0	0	1
116	SMBR	2018	0.36	2.13	0	0	0
117	SMBR	2019	0.29	2.29	0	0	0

Lampiran 6 *Summary* Tabulasi

No	Emiten	Tahun	X1	X2	X3	Y	Z
118	SMBR	2020	0.16	1.33	1	0	1
119	SMBR	2021	0.33	2.77	1	0	1
120	SMBR	2022	0.27	1.72	1	0	1
121	GIAA	2018	-0.76	0.37	0	1	0
122	GIAA	2019	-0.69	0.35	1	1	0
123	GIAA	2020	-1.33	0.12	1	1	1
124	GIAA	2021	-3.33	0.05	1	1	1
125	GIAA	2022	1.96	0.48	1	1	1
126	INAF	2018	0.04	1.05	1	0	0
127	INAF	2019	0.54	1.88	0	0	0
128	INAF	2020	0.38	1.36	1	0	1
129	INAF	2021	0.37	1.35	1	0	1
130	INAF	2022	-1.22	0.88	1	1	1
131	KAEF	2018	0.54	1.42	0	0	0
132	KAEF	2019	0.06	0.99	0	0	0
133	KAEF	2020	0.01	0.90	1	0	1
134	KAEF	2021	0.16	1.05	1	0	1
135	KAEF	2022	0.10	1.06	1	0	1

Lampiran 7 *Output* Statistik Deskriptif SPSS 29**Descriptives**

		Notes
Output Created		08-FEB-2024 11:52:41
Comments		
Input	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	108
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=X1 X2 X3 Y /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.01

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress	108	-3.333	1.963	.20520	.638204
Debt Default	108	.053	2.773	1.23029	.510265
Reputasi KAP	108	0	1	.86	.347
Opini Audit Going Concern	108	0	1	.24	.430
Valid N (listwise)	108				

Lampiran 8 *Output* Regresi Logistik SPSS 29**Logistic Regression**

		Notes
Output Created		13-FEB-2024 11:57:22
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	135
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing
Syntax		LOGISTIC REGRESSION VARIABLES Y /METHOD=ENTER X1 X2 X3 Z /CLASSPLOT /PRINT=GOODFIT CORR ITER(1) /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.06

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	135	100.0
	Missing Cases	0	.0
	Total	135	100.0
Unselected Cases		0	.0
Total		135	100.0

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

Dependent Variable Encoding

Original Value	Internal Value
Tidak Menerima Opini Audit Going Concern	0
Menerima Opini Audit Going Concern	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients Constant
Step 0 1	138.500	-1.170
2	137.837	-1.333
3	137.835	-1.341
4	137.835	-1.341

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 137.835

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed

Predicted
Opini Audit Going Concern

			Tidak Menerima Opini Audit Going Concern	Menerima Opini Audit Going Concern
Step 0	Opini Audit Going Concern	Tidak Menerima Opini Audit Going Concern	107	0
		Menerima Opini Audit Going Concern	28	0
	Overall Percentage			

Classification Table^{a,b}

		Observed	Predicted
			Percentage Correct
Step 0	Opini Audit Going Concern	Tidak Menerima Opini Audit Going Concern	100.0
		Menerima Opini Audit Going Concern	.0
	Overall Percentage		79.3

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	-1.341	.212	39.886	1	<.001	.262

Variables not in the Equation

		Score	df	Sig.
Step 0	Variables Financial Distress	33.860	1	<.001

Debt Default	25.818	1	<.001
Reputasi KAP	.999	1	.318
Covid-19	1.923	1	.166
Overall Statistics	38.644	4	<.001

Block 1: Method = Enter

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

		Coefficients					
		-2 Log likelihood	Constant	Financial Distress	Debt Default	Reputasi KAP	Covid-19
Step 1	1	106.429	-.568	-1.032	-.617	.382	.153
	2	94.871	-.485	-1.745	-1.252	.824	.282
	3	92.434	-.602	-2.317	-1.634	1.300	.409
	4	92.230	-.778	-2.590	-1.708	1.560	.452
	5	92.228	-.816	-2.630	-1.707	1.600	.455
	6	92.228	-.816	-2.631	-1.707	1.601	.455

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 137.835

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	45.608	4	<.001
	Block	45.608	4	<.001
	Model	45.608	4	<.001

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	92.228 ^a	.287	.448

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	15.412	8	.052

Contingency Table for Hosmer and Lemeshow Test

Opini Audit Going Concern =
Tidak Menerima Opini Audit
Going Concern

Opini Audit Going Concern =
Menerima Opini Audit Going
Concern

		Observed	Expected	Observed	Expected	Total
Step 1	1	13	13.934	1	.066	14
	2	14	13.732	0	.268	14
	3	14	13.446	0	.554	14
	4	13	12.967	1	1.033	14
	5	12	12.371	2	1.629	14
	6	12	11.582	2	2.418	14
	7	12	10.826	2	3.174	14
	8	10	10.131	4	3.869	14
	9	6	7.210	8	6.790	14
	10	1	.800	8	8.200	9



Classification Table^a

Observed	Predicted	
	Opini Audit Going Concern Tidak Menerima Opini Audit Going Concern	Menerima Opini Audit Going Concern

Step 1	Opini Audit Going Concern	Tidak Menerima Opini Audit Going Concern	105	2
		Menerima Opini Audit Going Concern	16	12
	Overall Percentage			

Classification Table^a

Observed		Predicted	
		Percentage Correct	
Step 1	Opini Audit Going Concern	Tidak Menerima Opini Audit Going Concern	98.1
		Menerima Opini Audit Going Concern	42.9
	Overall Percentage		86.7

a. The cut value is .500



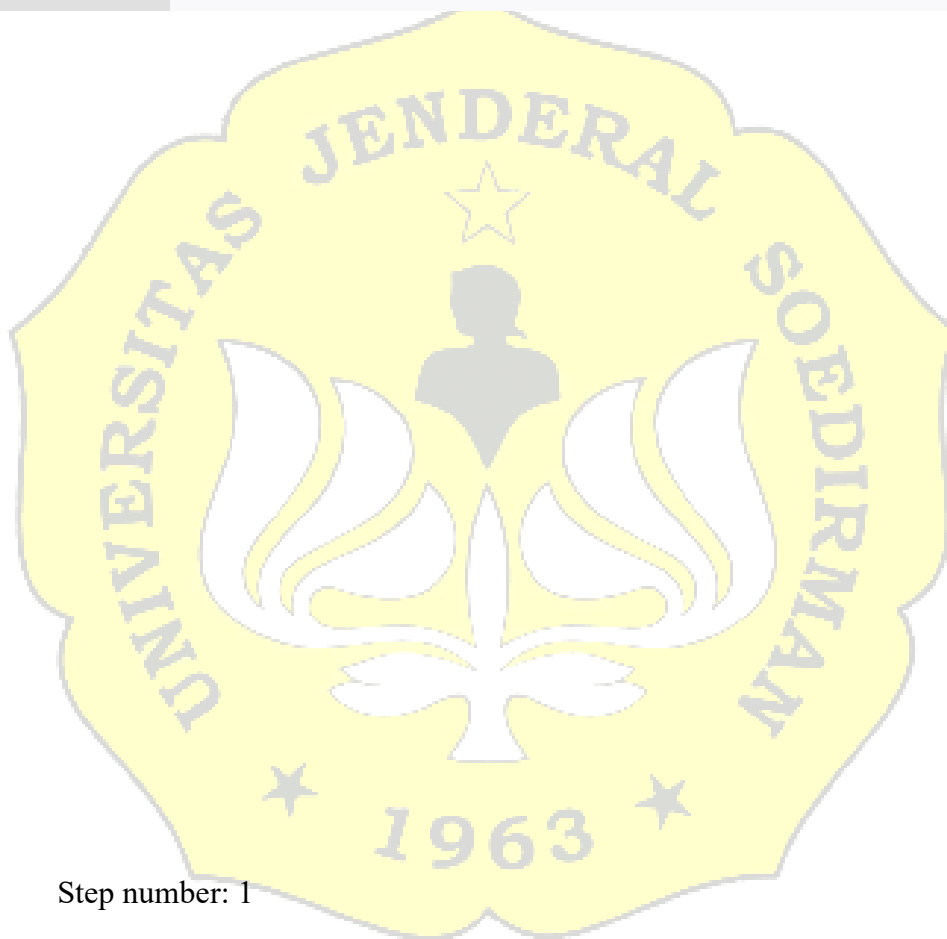
Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Financial Distress	-2.631	1.268	4.304	1	.038	.072
	Debt Default	-1.707	1.184	2.079	1	.149	.181
	Reputasi KAP	1.601	1.117	2.054	1	.152	4.957
	Covid-19	.455	.584	.608	1	.435	1.577
	Constant	-.816	1.502	.296	1	.587	.442

a. Variable(s) entered on step 1: Financial Distress, Debt Default, Reputasi KAP, Covid-19.

Correlation Matrix

		Constant	Financial Distress	Debt Default	Reputasi KAP	Covid-19
Step 1	Constant	1.000	.604	-.709	-.639	-.064
	Financial Distress	.604	1.000	-.675	-.268	.066
	Debt Default	-.709	-.675	1.000	.015	-.149
	Reputasi KAP	-.639	-.268	.015	1.000	-.129
	Covid-19	-.064	.066	-.149	-.129	1.000



Step number: 1

Observed Groups and Predicted Probabilities

16 +		+
IM		I
IT		I
F IT		I
R 12 +T		+
E IT		I
Q IT		I

BIODATA PENULIS

Penulis lahir di Purwokerto, pada tanggal 10 Agustus 2002 sebagai anak ketiga dari tiga bersaudara dari pasangan Wahyu Sundarko dan Wahjuning Pantjawati. Saat ini ia bertempat tinggal di Jalan Menara 2, RT 13 RW 06, Desa Kedungwringin, Kec. Patikraja, Kab. Banyumas, Jawa Tengah 53171. No HP: 085642535636. Alamat email: zaqiarachmadewi@gmail.com.

Penulis menempuh Pendidikan dasar di SDN 1 Kedungwuluh, lulus tahun 2014. Pendidikan SMP ditempuh di SMPN 3 Purwokerto, lulus tahun 2017. Pendidikan SMA ditempuh di SMAN 2 Purwokerto, lulus tahun 2020. Pada tahun 2020, penulis diterima di Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman.

