

# LAMPIRAN

**LAMPIRAN 1**

Perusahaan Manufaktur yang mengalami EPS negatif 2 tahun berturut-turut

No	Kode Perusahaan	Nama Perusahaan	Tahun	
			1	2
1	BIMA	PT Primarindo Asia Infrastructure Tbk	2011	2012
2	IKAI	PT Intikeramik Alamsari industry Tbk	2012	2014
3	JKSW	PT Jakarta Kyoei Steel Works Tbk	2012	2013
4	MLIA	PT Mulia Industrindo Tbk	2012	2013
5	SSTM	PT Sunson Textile Manufacturer Tbk	2012	2013
6	RMBA	PT Bentoel International Invesma Tbk	2013	2014
7	GDST	PT Gunawan Dianjaya Steel Tbk	2014	2015
8	IMAS	PT Indomobil Sukses Internasional Tbk	2014	2015
9	LPIN	PT Multi Prima Sejahtera Tbk	2014	2015
10	MAIN	PT Malindo Feedmill Tbk	2014	2015
11	PSDN	PT Prasadha Aneka Niaga Tbk	2014	2015
12	YPAS	PT Yanaprima Hastapersada Tbk	2014	2015

**LAMPIRAN 2**

Perusahaan Manufaktur yang mengalami nilai EPS positif 2 tahun berturut-turut.

No	Kode Perusahaan	Nama Perusahaan	Tahun	
			1	2
1	APLI	PT Asiaplast Industries Tbk	2011	2012
2	ARNA	PT Arwana Citramulia Tbk	2012	2014
3	BTON	PT Betonjaya Manunggal Tbk	2012	2013
4	CEKA	PT Wilmar Cahaya Indonesia Tbk	2012	2013
5	DVLA	PT Darya Varia Laboratoria Tbk	2012	2013
6	EKAD	PT Ekadharna International Tbk	2013	2014
7	ICBP	PT Indofood CBP Sukses Makmur Tbk	2014	2015
8	IGAR	PT Champion Pacific Indonesia Tbk	2014	2015
9	INAI	PT Indal Almunium Industry Tbk	2014	2015
10	JECC	PT Jembo Cable Company Tbk	2014	2015
11	JPFA	PT JAPFA Comfeed Indonesia Tbk	2014	2015
12	KLBF	PT Kalbe Farma Tbk	2014	2015
13	LION	PT Lion Metal Works Tbk	2014	2015

### LAMPIRAN 3

Data sampel perusahaan manufaktur

No	TAHUN	PERUSAHAAN	EPS	CR	ROA	DR	TATO
1	2011	BIMA	1	0.504553	0.051497	3.080738	2.01459
2	2012		1	0.548115	0.091289	2.87629	2.432858
3	2013		1	0.534563	-0.18231	2.728439	2.365538
4	2014		1	0.924004	0.127353	2.863556	2.755064
5	2015		1	0.930245	0.00397	3.029086	2.233502
6	2011	IKAI	1	0.56262	-0.07901	0.473613	0.384428
7	2012		1	0.57443	0.079235	0.509513	0.39652
8	2013		1	1.042861	-0.09113	0.573893	0.438793
9	2014		1	0.836355	-0.05159	0.655465	0.505878
10	2015		1	0.808473	-0.27977	0.823012	0.362011
11	2011	JKSW	1	12.35479	-0.00923	2.333082	0.494919
12	2012		1	6.037084	0.059028	2.432349	0.309264
13	2013		1	11.49241	-0.03037	2.554215	0.349516
14	2014		1	2.517703	-0.03179	2.3779	0.28546
15	2015		1	2.437919	-0.08707	2.660631	0.540591
16	2011	MLIA	1	1.54456	-0.00293	0.857403	0.634655
17	2012		1	1.466988	-0.00359	0.811316	0.69839
18	2013		1	1.129503	-0.06172	0.834474	0.000723
19	2014		1	1.113756	0.02266	0.816834	0.78026
20	2015		1	0.87066	-0.02669	0.84351	0.801873
21	2011	SSTM	1	1.827446	-0.03517	0.645414	0.478015
22	2012		1	1.720725	-0.0226	0.648344	0.6843
23	2013		1	1.199318	-0.0217	0.665397	0.671939
24	2014		1	1.199318	-0.02157	0.665397	0.671939
25	2015		1	1.137668	-0.01871	0.661869	0.701194
26	2011	RMBA	1	1.119641	0.076609	0.645201	1.589871
27	2012		1	1.642741	-0.06176	0.7226	1.42021
28	2013		1	1.178701	-0.14234	0.904478	1.329462
29	2014		1	1.001742	-0.17031	1.136271	1.374674
30	2015		1	2.203371	-0.15304	1.248573	1.327381
31	2011	GDST	1	3.021767	0.143081	0.237443	2.141827

32	2012		1	2.313931	0.053085	0.318776	1.415781
33	2013		1	2.988831	0.102044	0.25773	1.183484
34	2014		1	1.405475	-0.01397	0.357424	0.89738
35	2015		1	1.216015	-0.06195	0.320562	0.771827
36	2011	IMAS	1	1.367779	0.092022	0.606303	1.22167
37	2012		1	1.232269	0.061047	0.675244	1.125339
38	2013		1	1.085598	0.026687	0.701552	0.900503
39	2014		1	1.032433	0.000805	0.713395	0.829016
40	2015		1	0.935311	0.008167	0.730618	0.728048
41	2011	LPIN	1	2.935576	0.101172	0.248557	0.40006
42	2012		1	2.90312	0.113752	0.217179	0.399008
43	2013		1	2.484108	0.065667	0.269769	0.393252
44	2014		1	2.163206	-0.01368	0.249552	0.378001
45	2015		1	0.789652	-0.0577	0.640522	0.240053
46	2011	MAIN	1	1.39882	0.199285	0.682313	1.984078
47	2012		1	1.048622	0.212834	0.621158	1.860993
48	2013		1	1.010654	0.140394	0.610511	1.893554
49	2014		1	1.07621	-0.03067	0.694756	1.274936
50	2015		1	1.33346	-0.01821	0.609147	1.205182
51	2011	PSDN	1	1.55005	0.088087	0.510428	2.957736
52	2012		1	1.606674	0.074412	0.399984	1.911948
53	2013		1	1.675678	0.063414	0.387533	1.876639
54	2014		1	1.464362	-0.03055	0.390309	1.57036
55	2015		1	1.210743	-0.05325	0.477241	1.483486
56	2011	YPAS	1	1.480317	0.101308	0.653028	1.669047
57	2012		1	1.343464	0.064588	0.528988	1.184249
58	2013		1	1.176347	0.013738	0.721751	0.716234
59	2014		1	1.382652	-0.02948	0.494908	1.315205
60	2015		1	1.224734	-0.03602	0.4613	0.993599
61	2011	APLI	0	1.402798	0.056663	0.335891	0.925249
62	2012		0	1.436719	0.017855	0.345142	1.029384
63	2013		0	1.840772	0.009033	0.282849	0.927393
64	2014		0	2.879013	0.060851	0.175262	1.076721
65	2015		0	1.179618	0.007547	0.282092	0.844621
66	2011	ARNA	0	1.015777	0.156244	0.418919	1.109653
67	2012		0	1.166232	0.226457	0.354775	1.188086

68	2013		0	1.299329	0.278662	0.323062	1.248753
69	2014		0	1.607546	0.276673	0.275533	1.278423
70	2015		0	1.020687	0.066757	0.374657	0.902953
71	2011	BTON	0	3.137574	0.20626	0.223986	1.294238
72	2012		0	3.071579	0.22323	0.219996	1.068264
73	2013		0	3.630844	0.1889	0.211875	0.644659
74	2014		0	5.055392	0.055006	0.158003	0.551274
75	2015		0	4.357603	0.042619	0.185738	0.369599
76	2011	CEKA	0	1.686894	0.158198	0.508042	1.503799
77	2012		0	1.02712	0.081459	0.549084	1.093245
78	2013		0	1.632193	0.080919	0.506113	2.367069
79	2014		0	1.465631	0.044444	0.581395	2.882739
80	2015		0	1.534676	0.095752	0.569335	2.34599
81	2011	DVLA	0	4.830379	0.179173	0.215852	1.025367
82	2012		0	4.310207	0.190266	0.216941	1.011823
83	2013		0	3.319337	0.147688	0.231377	0.925743
84	2014		0	5.181298	0.085635	0.22149	0.892881
85	2015		0	3.522905	0.104948	0.292645	0.949007
86	2011	EKAD	0	1.903643	0.148235	0.378576	1.382451
87	2012		0	2.410914	0.174997	0.299079	1.405791
88	2013		0	2.32871	0.151304	0.308188	1.218472
89	2014		0	2.329603	0.142754	0.335845	1.280115
90	2015		0	3.568782	0.170152	0.250789	1.363996
91	2011	ICBP	0	2.871071	0.180315	0.296468	1.272242
92	2012		0	2.76253	0.170512	0.32482	1.215243
93	2013		0	2.410628	0.139508	0.376243	1.179956
94	2014		0	2.183202	0.13403	0.396234	1.205227
95	2015		0	2.326008	0.150962	0.383037	1.195043
96	2011	IGAR	0	5.773287	0.201834	0.182782	1.442078
97	2012		0	4.363525	0.188516	0.225118	1.781523
98	2013		0	3.389146	0.153909	0.282779	2.044194
99	2014		0	4.12094	0.216711	0.247056	2.108815
100	2015		0	6.153416	0.164705	0.191365	1.764179
101	2011	INAI	0	1.189434	0.056255	0.805133	1.02132
102	2012		0	1.99328	0.049564	0.788936	0.951701
103	2013		0	1.236194	0.014835	0.835069	0.836556

104	2014		0	1.082378	0.036502	0.837462	1.040323
105	2015		0	1.003503	0.042935	0.819719	1.040907
106	2011	JECC	0	1.114086	0.065822	0.796668	2.02128
107	2012		0	1.231763	0.069016	0.784365	1.741757
108	2013		0	0.977858	0.035034	0.880902	1.201845
109	2014		0	1.031992	0.031196	0.838721	1.40522
110	2015		0	1.049979	0.006254	0.729285	1.224424
111	2011	JPFA	0	1.591069	0.105524	0.542081	1.891154
112	2012		0	1.824546	0.124517	0.565448	1.626854
113	2013		0	2.064559	0.06006	0.648387	1.435358
114	2014		0	1.771465	0.03449	0.66371	1.554876
115	2015		0	1.794274	0.040658	0.643946	1.458257
116	2011	KLBF	0	3.652744	0.240165	0.212533	1.318725
117	2012		0	3.405397	0.245066	0.217278	1.447915
118	2013		0	2.839259	0.227354	0.248793	1.414233
119	2014		0	3.403637	0.22243	0.209863	1.397866
120	2015		0	3.697774	0.198656	0.201376	1.305996
121	2011	LION	0	7.102838	0.183684	0.174283	0.733742
122	2012		0	9.344585	0.239107	0.142256	0.770298
123	2013		0	0.162396	0.170543	0.166043	32.09619
124	2014		0	3.694665	0.104745	0.260162	0.629263
125	2015		0	3.802317	0.091427	0.288944	0.608842

#### LAMPIRAN 4

Hasil Uji Statistik Deskriptif sebelum *outlier* dihilangkan.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
LIKUIDITAS	125	.1624	12.3548	2.271117	1.9202156
PROFITABILITAS	125	-.2798	.2787	.068263	.1029057
FINANCIAL LEVERAGE	125	.1423	3.0807	.661653	.6487286
PERPUTARAN TOTAL AKTIVA	125	.0007	32.0962	1.435580	2.8260517
Valid N (listwise)	125				

Hasil Uji Statistik Deskriptif Setelah *Outlier* dihilangkan.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
LIKUIDITAS	120	.5046	7.1028	2.080043	1.3279285
PROFITABILITAS	120	-.2798	.2787	.067991	.1026368
FINANCIAL LEVERAGE	120	.1580	3.0807	.620683	.5760501
PERPUTARAN TOTAL AKTIVA	120	.0007	2.9577	1.195859	.5813754
Valid N (listwise)	120				



**LAMPIRAN 5**Hasil Pengujian *Case Processing Summary*

Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	120	100.0
	Missing Cases	0	.0
	Total	120	100.0
Unselected Cases		0	.0
Total		120	100.0

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

**LAMPIRAN 6**

Hasil Pengujian *Dependent Variable Ecoding*

<b>Dependent Variable Encoding</b>	
Original Value	Internal Value
NON FINANCIAL DISTRESS	0
FINANCIAL DISTRESS	1

**LAMPIRAN 7**

Hasil Pengujian *Hosmer and Lemeshow's goodness of fit*

<b>Hosmer and Lemeshow Test</b>			
Step	Chi-square	df	Sig.
1	12.456	8	.132

**LAMPIRAN 8**

Hasil Pengujian *-2 Log likelihood* (block number = 0)

**Iteration History<sup>a,b,c</sup>**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	166.055	-.100
	2	166.055	-.100

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 166.055
- c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

## LAMPIRAN 9

Hasil pengujian *-2 Log likelihood* (block number = 1)

**Iteration History<sup>a,b,c,d</sup>**

Iteration		-2 Log likelihood	Coefficients				
			Constant	CR	ROA	DR	TATO
Step 1	1	113.369	.863	-.263	-7.603	.715	-.286
	2	107.833	1.028	-.348	-11.389	1.102	-.288
	3	107.432	1.025	-.370	-12.725	1.269	-.271
	4	107.429	1.019	-.372	-12.849	1.291	-.269
	5	107.429	1.019	-.372	-12.850	1.292	-.269

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 166.055

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**LAMPIRAN 10**

Hasil pengujian *Cox and Snell R Square dan Nagelkerke R Square*

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	107.429 <sup>a</sup>	.386	.516

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

**LAMPIRAN 11**

Hasil pengujian *Classification Table*

**Classification Table<sup>a</sup>**

	Observed		Predicted		
			FINANCIAL DISTRESS		Percentage Correct
			NON FINANCIAL DISTRESS	FINANCIAL DISTRESS	
Step 1	FINANCIAL DISTRESS	NON FINANCIAL DISTRESS	46	17	73.0
		FINANCIAL DISTRESS	14	43	75.4
	Overall Percentage				74.2

a. The cut value is .500

**LAMPIRAN 12**

## Hasil Pengujian Hipotesis

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	CR	-.372	.262	2.014	1	.156	.689
	ROA	-12.850	4.116	9.748	1	.002	.000
	DR	1.292	.641	4.063	1	.044	3.639
	TATO	-.269	.474	.321	1	.571	.764
	Constant	1.019	.860	1.403	1	.236	2.771

a. Variable(s) entered on step 1: CR, ROA, DR, TATO.