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LAMPIRAN

**Lampiran 1 : Daftar Sampel perusahaan Manufaktur sektor Industri Barang
Konsumsi yang terdaftar di Bursa Efek Indonesia**

NO	NAMA PERUSAHAAN	KODE
a	a	a
1	PT Kimia Farma	KAEF
2	PT Indofarma	INAF
3	PT Palma Serasih	PSGO
4	PT Bumi Teknokultura	BTEK
5	PT Mandom Indonesia	TCID
6	PT Fks Food Sejahtera	AISA
7	PT Mustika Ratu	MRAT
8	PT Chitose Internasional	CINT
9	PT Prima Cakrawala Abadi	PCAR
10	PT Langgeng Makmur Indonesia	LMPI
11	PT Martina Berto	MBTO
12	PT Sentra Food Indonesia	FOOD
13	PT Kedaung Indah Can	KICI
14	PT Bentoel Internasional Investama	RMBA
15	PT Unilever Indonesia	UNVR
16	PT Hanjaya Mandala Sampoerna	HMSP
17	PT Indofood Cbp Sukses Makmur	ICBP
18	PT Kalbe Farma	KLBF
19	PT Indofood Sukses Makmur	INDF
20	PT Mayora Indah	MYOR
21	PT Gudang Garam	GGRM
22	PT Industri Jamu Dan Farmasi	SIDO
23	PT Multi Bintang Indonesia	MLBI
24	PT Siantar Top	STTP
25	PT Sariguna Primatirta	CLEO
26	PT Nippon Indosari Corpindo	ROTI
27	PT Tempo Scan Pasific	TSPC
28	PT Akasha Wira International	ADES
29	PT Delta Djakarta	DLTA
30	PT Kino Indonesia	KINO
31	PT Darya Varia Laboratorium	DVLA
32	PT Integra Indocabinet	WOOD
33	PT Merck	MERK
34	PT Wismilak Inti Makmur	WIIM
35	PT Campina Ice Cream	CAMP
36	PT Sekar Laut	SKLT
37	PT Buyung Poetra Sembada	HOKI
38	PT Wilmar Cahaya Indonesia	CEKA
39	PT Budi Starch & Sweetener	BUDI
40	PT Hartadinata Abadi	HRTA
41	PT Sekar Bumi	SKBM
42	PT Pyridam Farma	PYFA
43	PT Tri Bayan Tirta	ALTO
44	PT Prasadha Aneka Niaga	PSDN
45	PT Organin Pharma Indonesia	SCPI
46	PT Inti Agri Resources	IIKP

Lampiran 2 : Variabel *Financial Distress* (XI)

NO	NAMA PERUSAHAAN	KODE	SOLVABILITAS (DER)				
			2017	2018	2019	2020	2021
a	a	a	a	a	a	a	a
1	PT Kimia Farma	KAEF	1.22	1.73	1.47	1.47	1.45
2	PT Indofarma	INAF	1.91	1.9	1.74	2.98	2.95
3	PT Palma Serasih	PSGO	2.44	4.59	1.76	1.81	1.62
4	PT Bumi Teknokultura	BTEK	1.67	1.28	1.32	1.54	1.67
5	PT Mandom Indonesia	TCID	0.27	0.24	0.28	0.25	0.26
6	PT Fks Food Sejahtera	AISA	-1.59	-1.53	-2.13	1.43	1.15
7	PT Mustika Ratu	MRAT	0.35	0.39	0.44	0.63	0.68
8	PT Chitose Internasional	CINT	0.25	0.26	0.34	0.29	0.41
9	PT Prima Cakrawala Abadi	PCAR	0.23	0.33	0.48	0.62	0.74
10	PT Langgeng Makmur Indonesia	LMPI	2.09	1.83	1.55	1.38	1.22
11	PT Martina Berto	MBTO	0.89	1.15	1.51	0.67	0.62
12	PT Sentra Food Indonesia	FOOD	9.6	1.3	0.6	1.01	1.43
13	PT Kedaung Indah Can	KICI	0.63	0.63	0.75	0.94	0.74
14	PT Bentoel Internasional Investama	RMBA	0.57	0.78	1.02	1.18	0.62
15	PT Unilever Indonesia	UNVR	2.65	1.75	2.9	3.15	3.41
16	PT Hanjaya Mandala Sampoerna	HMSP	0	0	0.01	0.01	0.01
17	PT Indofood Cbp Sukses Makmur	ICBP	0.56	0.51	0.45	1.06	1.16
18	PT Kalbe Farma	KLBF	1.23	1.22	1.24	1.23	1.23
19	PT Indofood Sukses Makmur	INDF	0.88	0.93	0.77	1.06	1.07
20	PT Mayora Indah	MYOR	0.51	0.51	0.92	0.75	0.75
21	PT Gudang Garam	GGRM	0.52	0.34	0.54	0.53	0.58
22	PT Industri Jamu Dan Farmasi	SIDO	0.09	0.15	0.15	0.19	0.17
23	PT Multi Bintang Indonesia	MLBI	1.36	1.47	1.53	1.03	1.66
24	PT Siantar Top	STTP	0.57	0.6	0.34	0.46	0.46
25	PT Sariguna Primatirta	CLEO	1.22	0.31	0.62	0.47	0.35
26	PT Nippon Indosari Corpindo	ROTI	0.62	0.51	0.5	0.4	0.5
27	PT Tempo Scan Pasific	TSPC	0.46	0.45	0.45	0.43	0.4
28	PT Akasha Wira International	ADES	0.99	0.53	0.45	0.37	0.34
29	PT Delta Djakarta	DLTA	0.17	0.19	0.18	0.2	0.3
30	PT Kino Indonesia	KINO	0.27	0.27	0.41	0.72	0.72
31	PT Darya Varia Laboratorium	DVLA	0.47	0.4	0.4	0.5	0.5
32	PT Integra Indocabinet	WOOD	1	1	1	1	1
33	PT Merck	MERK	0.38	1.44	0.52	0.52	0.5
34	PT Wisnilak Inti Makmur	WIIM	0.3	0.3	0.3	0.4	0.4
35	PT Campina Ice Cream	CAMP	0.45	0.13	0.13	0.13	0.12
36	PT Sekar Laut	SKLT	1.06	1.2	1.07	0.9	0.64
37	PT Buyung Poetra Sembada	HOKI	0.21	0.35	0.32	0.37	0.48
38	PT Wilmar Cahaya Indonesia	CEKA	0.54	0.2	0.23	0.24	0.22
39	PT Budi Starch & Sweetener	BUDI	1.38	1.42	1.75	1.86	1.9
40	PT Hartadinata Abadi	HRTA	0.42	0.41	1.7	1.6	3.3
41	PT Sekar Bumi	SKBM	1.7	1.7	1.4	1.2	1.1
42	PT Pyridam Farma	PYFA	0.47	0.57	0.53	0.45	3.82
43	PT Tri Bayan Tirta	ALTO	1.64	1.87	1.9	1.96	1.99
44	PT Prasihana Aneka Niaga	PSDN	0.89	0.98	0.97	0.67	0.76
45	PT Organin Pharma Indonesia	SCPI	2.04	2.26	1.3	0.92	0.25
46	PT Inti Agri Resources	IIKP	0.87	0.87	0.9	0.92	0.92

Lampiran 3 : Variabel Ukuran KAP (X2)

NO	NAMA PERUSAHAAN	KODE	UKURAN KAP				
			2017	2018	2019	2020	2021
a	a	a	a	a	a	a	a
1	PT Kimia Farma	KAEF	0	0	0	0	0
2	PT Indofarma	INAF	0	0	0	0	0
3	PT Palma Serasih	PSGO	0	0	1	1	0
4	PT Bumi Teknokultura	BTEK	0	0	0	0	0
5	PT Mandom Indonesia	TCID	1	1	1	1	1
6	PT Fks Food Sejahtera	AISA	0	0	0	1	1
7	PT Mustika Ratu	MRAT	0	0	0	0	0
8	PT Chitose Internasional	CINT	0	0	0	0	0
9	PT Prima Cakrawala Abadi	PCAR	0	0	0	0	0
10	PT Langgeng Makmur Indonesia	LMPI	0	0	0	0	0
11	PT Martina Berto	MBTO	0	0	0	0	0
12	PT Sentra Food Indonesia	FOOD	0	0	0	0	0
13	PT Kedaung Indah Can	KICI	0	0	0	0	0
14	PT Bentoel Internasional Investama	RMBA	1	1	0	0	0
15	PT Unilever Indonesia	UNVR	1	1	1	1	1
16	PT Hanjaya Mandala Sampoerna	HMSP	1	1	1	1	1
17	PT Indofood Cbp Sukses Makmur	ICBP	1	1	1	1	1
18	PT Kalbe Farma	KLBF	1	1	1	1	1
19	PT Indofood Sukses Makmur	INDF	1	1	1	1	1
20	PT Mayora Indah	MYOR	0	0	0	0	0
21	PT Gudang Garam	GGRM	1	1	1	1	1
22	PT Industri Jamu Dan Farmasi	SIDO	1	1	1	1	1
23	PT Multi Bintang Indonesia	MLBI	1	1	1	1	1
24	PT Siantar Top	STTP	0	0	0	0	0
25	PT Sariguna Primatirta	CLEO	0	0	0	0	0
26	PT Nippon Indosari Corpindo	ROTI	1	1	1	1	1
27	PT Tempo Scan Pasific	TSPC	0	0	0	0	0
28	PT Akasha Wira International	ADES	0	0	0	0	0
29	PT Delta Djakarta	DLTA	1	1	0	0	0
30	PT Kino Indonesia	KINO	0	0	0	0	0
31	PT Darya Varia Laboratorium	DVLA	1	1	1	1	1
32	PT Integra Indocabinet	WOOD	0	0	0	0	0
33	PT Merck	MERK	1	1	1	1	1
34	PT Wismilak Inti Makmur	WIIM	0	0	0	0	0
35	PT Campina Ice Cream	CAMP	0	0	0	0	0
36	PT Sekar Laut	SKLT	0	0	0	0	0
37	PT Buyung Poetra Sembada	HOKI	0	0	0	0	0
38	PT Wilmar Cahaya Indonesia	CEKA	1	1	1	1	1
39	PT Budi Starch & Sweetener	BUDI	0	0	0	0	0
40	PT Hartadinata Abadi	HRTA	0	0	0	0	0
41	PT Sekar Bumi	SKBM	0	0	0	0	0
42	PT Pyridam Farma	PYFA	0	0	0	0	0
43	PT Tri Bayan Tirta	ALTO	0	0	0	0	0
44	PT Prasadha Aneka Niaga	PSDN	0	0	0	0	0
45	PT Organin Pharma Indonesia	SCPI	1	1	1	1	1
46	PT Inti Agri Resources	IIKP	0	0	0	0	0

Lampiran 4 : Variabel Opini Audit (X3)

NO	NAMA PERUSAHAAN	KODE	Opini Auditor				
			2017	2018	2019	2020	2021
a	a	a	a	a	a	a	a
1	PT Kimia Farma	KAEF	1	1	0	1	1
2	PT Indofarma	INAF	0	0	0	0	0
3	PT Palma Serasih	PSGO	1	1	1	1	1
4	PT Bumi Teknokultura	BTEK	0	1	1	1	1
5	PT Mandom Indonesia	TCID	1	1	1	0	0
6	PT Fks Food Sejahtera	AISA	0	0	1	1	1
7	PT Mustika Ratu	MRAT	1	1	1	1	0
8	PT Chitose Internasional	CINT	1	1	1	0	0
9	PT Prima Cakrawala Abadi	PCAR	1	0	0	0	0
10	PT Langgeng Makmur Indonesia	LMPI	0	0	0	0	0
11	PT Martina Berto	MBTO	1	1	1	1	1
12	PT Sentra Food Indonesia	FOOD	1	1	1	1	1
13	PT Kedaung Indah Can	KICI	1	1	1	1	1
14	PT Bentoel Internasional Investama	RMBA	1	1	0	0	0
15	PT Unilever Indonesia	UNVR	1	1	1	1	1
16	PT Hanjaya Mandala Sampoerna	HMSP	1	1	1	1	1
17	PT Indofood Cbp Sukses Makmur	ICBP	1	1	1	1	1
18	PT Kalbe Farma	KLBF	1	1	1	1	1
19	PT Indofood Sukses Makmur	INDF	1	1	1	1	1
20	PT Mayora Indah	MYOR	1	1	1	1	1
21	PT Gudang Garam	GGRM	1	1	1	1	1
22	PT Industri Jamu Dan Farmasi	SIDO	1	1	1	1	1
23	PT Multi Bintang Indonesia	MLBI	1	1	0	0	0
24	PT Siantar Top	STTP	1	1	1	1	1
25	PT Sariguna Primateirta	CLEO	1	1	1	1	1
26	PT Nippon Indosari Corpindo	ROTI	1	1	1	1	1
27	PT Tempo Scan Pasific	TSPC	1	1	1	1	1
28	PT Akasha Wira International	ADES	1	1	1	1	1
29	PT Delta Djakarta	DLTA	0	1	0	0	0
30	PT Kino Indonesia	KINO	1	1	1	1	1
31	PT Darya Varia Laboratorium	DVLA	1	1	1	1	1
32	PT Integra Indocabinet	WOOD	1	1	1	1	1
33	PT Merck	MERK	1	0	1	1	1
34	PT Wismilak Inti Makmur	WIIM	0	0	0	0	0
35	PT Campina Ice Cream	CAMP	1	1	0	0	1
36	PT Sekar Laut	SKLT	1	1	1	1	1
37	PT Buyung Poetra Sembada	HOKI	1	1	1	1	1
38	PT Wilmar Cahaya Indonesia	CEKA	1	1	1	1	1
39	PT Budi Starch & Sweetener	BUDI	1	1	1	1	1
40	PT Hartadinata Abadi	HRTA	1	1	1	0	0
41	PT Sekar Bumi	SKBM	1	1	1	1	1
42	PT Pyridam Farma	PYFA	1	1	1	1	1
43	PT Tri Bayan Tirta	ALTO	1	1	0	0	1
44	PT Prasideha Aneka Niaga	PSDN	1	1	1	1	1
45	PT Organin Pharma Indonesia	SCPI	1	1	1	1	1
46	PT Inti Agri Resources	IIKP	0	0	0	0	0

Lampiran 5 : Variabel Auditor Switching (Y)

NO	NAMA PERUSAHAAN	KODE	Auditor Switching				
			2017	2018	2019	2020	2021
a	a	a	a	a	a	a	a
1	PT Kimia Farma	KAEF	0	1	1	1	1
2	PT Indofarma	INAF	1	0	0	1	0
3	PT Palma Serasih	PSGO	0	0	1	1	1
4	PT Bumi Teknokultura	BTEK	1	1	1	0	1
5	PT Mandom Indonesia	TCID	1	1	0	1	0
6	PT Fks Food Sejahtera	AISA	0	0	1	0	1
7	PT Mustika Ratu	MRAT	1	0	1	0	0
8	PT Chitose Internasional	CINT	1	0	0	0	1
9	PT Prima Cakrawala Abadi	PCAR	0	1	0	1	0
10	PT Langgeng Makmur Indonesia	LMPI	1	1	0	0	1
11	PT Martina Berto	MBTO	0	0	1	0	1
12	PT Sentra Food Indonesia	FOOD	1	0	0	1	0
13	PT Kedaung Indah Can	KICI	1	1	1	0	0
14	PT Bentoel Internasional Investama	RMBA	0	0	1	0	0
15	PT Unilever Indonesia	UNVR	1	0	0	1	0
16	PT Hanjaya Mandala Sampoerna	HMSP	0	0	0	1	0
17	PT Indofood Cbp Sukses Makmur	ICBP	1	0	0	1	1
18	PT Kalbe Farma	KLBF	1	0	0	1	0
19	PT Indofood Sukses Makmur	INDF	1	0	1	1	1
20	PT Mayora Indah	MYOR	0	0	0	1	1
21	PT Gudang Garam	GGRM	1	0	0	1	0
22	PT Industri Jamu Dan Farmasi	SIDO	1	0	1	0	0
23	PT Multi Bintang Indonesia	MLBI	1	1	1	0	1
24	PT Siantar Top	STTP	1	0	1	0	1
25	PT Sariguna Primatirta	CLEO	0	0	1	0	0
26	PT Nippon Indosari Corpindo	ROTI	1	0	1	0	1
27	PT Tempo Scan Pasific	TSPC	1	0	1	0	0
28	PT Akasha Wira International	ADES	1	0	0	1	0
29	PT Delta Djakarta	DLTA	1	1	1	1	0
30	PT Kino Indonesia	KINO	1	0	0	1	0
31	PT Darya Varia Laboratorium	DVLA	1	1	0	1	0
32	PT Integra Indocabinet	WOOD	1	0	1	1	0
33	PT Merck	MERK	1	0	0	1	0
34	PT Wisnilak Inti Makmur	WIIM	1	0	0	1	0
35	PT Campina Ice Cream	CAMP	1	0	0	1	1
36	PT Sekar Laut	SKLT	0	0	1	1	0
37	PT Buyung Poetra Sembada	HOKI	1	1	0	0	1
38	PT Wilmar Cahaya Indonesia	CEKA	1	0	0	1	0
39	PT Budi Starch & Sweetener	BUDI	1	0	0	1	1
40	PT Hartadinata Abadi	HRTA	1	0	0	1	1
41	PT Sekar Bumi	SKBM	0	0	1	1	0
42	PT Pyridam Farma	PYFA	0	0	1	0	0
43	PT Tri Bayan Tirta	ALTO	1	0	1	1	1
44	PT Prasihda Aneka Niaga	PSDN	1	0	0	1	0
45	PT Organin Pharma Indonesia	SCPI	1	1	0	0	0
46	PT Inti Agri Resources	IIKP	0	0	1	0	0

Lampiran 6 : Tabel Statistik Deskriptif *Output*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress	230	-2,13	9,60	,9214	,96851
Ukuran KAP	230	0	1	,36	,481
Opini Audit	230	0	1	,74	,440
Auditor Switching	230	0	1	,49	,501
Valid N (listwise)	230				

Lampiran 7 : Tabel Hasil Pengujian Regresi Logistik

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Financial Distress	,355	,201	3,125	1	,077	1,426
	Ukuran KAP	2,394	,375	40,803	1	,000	10,954
	Opini Audit	-1,841	,448	16,905	1	,000	,159
	Constant	-,774	,288	7,202	1	,007	,461

a. Variable(s) entered on step 1: Financial Distress, Ukuran KAP, Opini Audit.

Lampiran 8 : Tabel Hasil Pengujian Kelayakan Model

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	5,629	8	,689

Lampiran 9 : Tabel Hasil Pengujian Kelayakan Model -2Log Likelihood (-2LL) pada awal (*Block Number* = 0)

Iteration History ^{a,b,c}	
-2 Log likelihood	Coefficients Constant
318,691	-,052
318,691	-,052

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 318,691
- c. Estimation terminated at iteration number 2 because parameter estimates changed by less than ,001.

Lampiran 10 : Hasil Pengujian Kelayakan Model -2Log Likelihood (-2LL) pada akhir (Block Number = 1)

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

Iteration		-2 Log likelihood	Constant	Coefficients		
				Financial Distress	Ukuran KAP	Opini Audit
Step 1	1	226,914	-1,841	,226	1,894	1,214
	2	222,354	-2,463	,327	2,313	1,719
	3	222,215	-2,608	,354	2,391	1,836
	4	222,215	-2,615	,355	2,394	1,841
	5	222,215	-2,615	,355	2,394	1,841

- a. Method: Enter
 b. Constant is included in the model.
 c. Initial -2 Log Likelihood: 318,691
 d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Lampiran 11 : Tabel Hasil Pengujian Tabel Klasifikasi

Classification Table^a

Observed	Auditor Switching	Predicted		Percentage Correct	
		0	1		
Step 1	0	0	103	15	87,3
	1	1	41	71	63,4
Overall Percentage					75,7

- a. The cut value is ,500

Lampiran 12 : Tabel Hasil Pengujian Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R	Nagelkerke R
		Square	Square
1	222,215 ^a	,343	,457

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

Lampiran 13 : Tabel Hasil Pengujian *Multikolinearitas*

Correlation Matrix

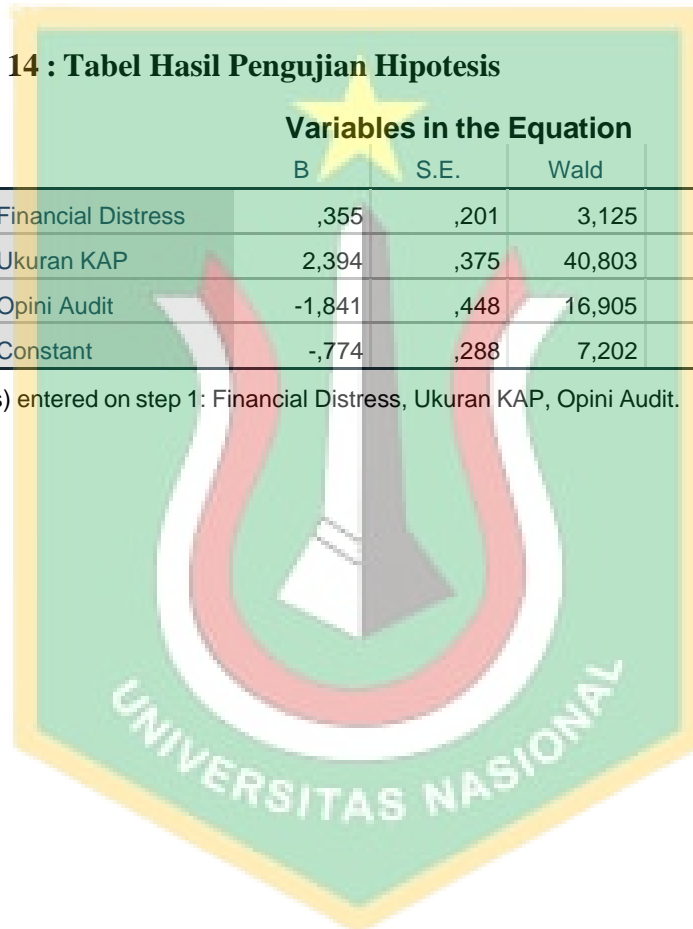
		Constant	Financial Distress	Ukuran KAP	Opini Audit
Step 1	Constant	1,000	-,430	-,261	-,801
	Financial Distress	-,430	1,000	,151	,005
	Ukuran KAP	-,261	,151	1,000	-,029
	Opini Audit	-,801	,005	-,029	1,000

Lampiran 14 : Tabel Hasil Pengujian Hipotesis

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Financial Distress	,355	,201	3,125	1	,077	1,426
	Ukuran KAP	2,394	,375	40,803	1	,000	10,954
	Opini Audit	-1,841	,448	16,905	1	,000	,159
	Constant	-,774	,288	7,202	1	,007	,461

a. Variable(s) entered on step 1: Financial Distress, Ukuran KAP, Opini Audit.



Lampiran 15 : Turnitin

Mega Agustin.TA

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Lampiran 16 : Perusahaan yang mengalami *Financial Distress*

Perusahaan yang diperkirakan mengalami <i>Financial Distress</i>							
NO	NAMA PERUSAHAAN	KODE	<i>Financial Distress (DER)</i>				
			2017	2018	2019	2020	2021
a	a	a	a	a	a	a	a
1	PT Kimia Farma	KAEF	1.22	1.73	1.47	1.47	1.45
2	PT Indofarma	INAF	1.91	1.9	1.74	2.98	2.95
3	PT Palma Serasih	PSGO	2.44	4.59	1.76	1.81	1.62
4	PT Bumi Teknokultura	BTEK	1.67	1.28	1.32	1.54	1.67
5	PT Mandom Indonesia	TCID	0.27	0.24	0.28	0.25	0.26
6	PT Fks Food Sejahtera	AISA	-1.59	-1.53	-2.13	1.43	1.15
7	PT Mustika Ratu	MRAT	0.35	0.39	0.44	0.63	0.68
8	PT Chitose Internasional	CINT	0.25	0.26	0.34	0.29	0.41
9	PT Prima Cakrawala Abadi	PCAR	0.23	0.33	0.48	0.62	0.74
10	PT Langgeng Makmur Indonesia	LMPI	2.09	1.83	1.55	1.38	1.22
11	PT Martina Berto	MBTO	0.89	1.15	1.51	0.67	0.62
12	PT Sentra Food Indonesia	FOOD	9.6	1.3	0.6	1.01	1.43
13	PT Kedaung Indah Can	KICI	0.63	0.63	0.75	0.94	0.74
14	PT Bentoel Internasional Investama	RMBA	0.57	0.78	1.02	1.18	0.62
15	PT Unilever Indonesia	UNVR	2.65	1.75	2.9	3.15	3.41
16	PT Hanjaya Mandala Sampoerna	HMSP	0	0	0.01	0.01	0.01
17	PT Indofood Cbp Sukses Makmur	ICBP	0.56	0.51	0.45	1.06	1.16
18	PT Kalbe Farma	KLBF	1.23	1.22	1.24	1.23	1.23
19	PT Indofood Sukses Makmur	INDF	0.88	0.93	0.77	1.06	1.07
20	PT Mayora Indah	MYOR	0.51	0.51	0.92	0.75	0.75
21	PT Gudang Garam	GGRM	0.52	0.34	0.54	0.53	0.58
22	PT Industri Jamu Dan Farmasi	SIDO	0.09	0.15	0.15	0.19	0.17
23	PT Multi Bintang Indonesia	MLBI	1.36	1.47	1.53	1.03	1.66
24	PT Siantar Top	STTP	0.57	0.6	0.34	0.46	0.46
25	PT Sariguna Primatirta	CLEO	1.22	0.31	0.62	0.47	0.35
26	PT Nippon Indosari Corpindo	ROTI	0.62	0.51	0.5	0.4	0.5
27	PT Tempo Scan Pasific	TSPC	0.46	0.45	0.45	0.43	0.4
28	PT Akasha Wira International	ADES	0.99	0.53	0.45	0.37	0.34
29	PT Delta Djakarta	DLTA	0.17	0.19	0.18	0.2	0.3
30	PT Kino Indonesia	KINO	0.27	0.27	0.41	0.72	0.72
31	PT Darya Varia Laboratorium	DVLA	0.47	0.4	0.4	0.5	0.5
32	PT Integra Indocabinet	WOOD	1	1	1	1	1
33	PT Merck	MERK	0.38	1.44	0.52	0.52	0.5
34	PT Wisnilak Inti Makmur	WIIM	0.3	0.3	0.3	0.4	0.4
35	PT Campina Ice Cream	CAMP	0.45	0.13	0.13	0.13	0.12
36	PT Sekar Laut	SKLT	1.06	1.2	1.07	0.9	0.64
37	PT Buyung Poetra Sembada	HOKI	0.21	0.35	0.32	0.37	0.48
38	PT Wilmar Cahaya Indonesia	CEKA	0.54	0.2	0.23	0.24	0.22
39	PT Budi Starch & Sweetener	BUDI	1.38	1.42	1.75	1.86	1.9
40	PT Hartadinata Abadi	HRTA	0.42	0.41	1.7	1.6	3.3
41	PT Sekar Bumi	SKBM	1.7	1.7	1.4	1.2	1.1
42	PT Pyridam Farma	PYFA	0.47	0.57	0.53	0.45	3.82
43	PT Tri Bayan Tirta	ALTO	1.64	1.87	1.9	1.96	1.99
44	PT Prasadha Aneka Niaga	PSDN	0.89	0.98	0.97	0.67	0.76
45	PT Organin Pharma Indonesia	SCPI	2.04	2.26	1.3	0.92	0.25
46	PT Inti Agri Resources	IIPK	0.87	0.87	0.9	0.92	0.92
Notes : Tanda Merah merupakan perusahaan yang diperkirakan mengalami <i>Financial Distress</i>							