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LAMPIRAN – LAMPIRAN

Lampiran 1

Informasi Perusahaan Penerbangan

No.	Nama Perusahaan	Kode Perusahaan	Sumber Data
1.	PT. Garuda Indonesia, Tbk	GIAA	Laporan Keuangan
2.	PT. Airasia Indonesia, Tbk	CMPP	Laporan Keuangan
3.	PT. Jaya Trishindo, Tbk	HELI	Laporan Keuangan

Lampiran 2

Perhitungan Variabel *Altman Z-Score*

Perhitungan X1

PT. Garuda Indonesia Tbk

Tahun	Current Asset	Current Liability	Working Capital	Total Asset	WCTA (X1)
2020	536.547.176	4.294.797.755	-3.758.250.579	10.789.980.407	-0,348309305
2021	305.725.029	5.771.313.185	-5.465.588.156	7.192.745.360	-0,759875108

PT. Airasia Indonesia, Tbk

Tahun	Current Asset	Current Liability	Working Capital	Total Asset	WCTA (X1)
2020	172.660.668.664	4.957.130.972.939	-4.784.470.304.275	6.080.516.085.752	-0,786852668
2021	165.547.101.103	6.601.734.213.455	-6.436.187.112.352	5.149.094.524.206	-1,24996484

PT. Jaya Trishindo, Tbk

Tahun	Current Asset	Current Liability	Working Capital	Total Asset	WCTA (X1)
2020	147.384.406.503	133.722.885.753	13.661.520.750	335.775.952.688	0,040686418
2021	107.007.105.513	104.231.114.388	2.775.991.125	301.477.751.237	0,00920794692

Perhitungan X2**PT. Garuda Indonesia Tbk**

Tahun	Retained Earnings	Total Assets	RETA (X2)
2020	-3.263.966.450	10.789.980.407	-0,302499757
2021	-7.418.846.826	7.192.745.360	-1,03143465

PT. Airasia Indonesia Tbk

Tahun	Retained Earnings	Total Assets	RETA (X2)
2020	4.792.692.957	6.080.516.085.752	0,000788205
2021	2.274.348.505	5.149.094.524.206	0,000441698729

PT. Jaya Trishindo Tbk

Tahun	Retained Earnings	Total Assets	RETA (X2)
2020	48.090.000.930	335.775.952.688	0,143220503
2021	51.555.673.754	301.477.751.237	0,171009879

Perhitungan X3**PT. Garuda Indonesia Tbk**

Tahun	EBIT	Total Assets	EBITTA(X3)
2020	-2.203.059.625	10.789.980.407	-0,204176425
2021	-3.962.167.477	7.192.745.360	-0,550856071

PT. Airasia Indonesia Tbk

Tahun	EBIT	Total Assets	EBITTA(X3)
2020	-2.803.061.345.665	6.080.516.085.752	-0,460990697
2021	-1.668.830.728.011	5.149.094.524.206	-0,324101785

PT. Jaya Trishindo Tbk

Tahun	EBIT	Total Assets	EBITTA(X3)
2020	15.045.691.977	335.775.952.688	0,044808724
2021	19.023.398.913	301.477.751.237	0,0631005069

Perhitungan X4**PT. Garuda Indonesia Tbk**

Tahun	Total Equity	Total Liability	BVEBVTD(X4)
2020	-1.943.024.247	12.733.004.654	-0,152597466
2021	-6.110.059.715	13.302.805.075	-0,459306115

PT. Airasia Indonesia Tbk

Tahun	Total Equity	Total Liability	BVEBVTD (X4)
2020	-2.910.411.800.365	8.990.927.886.117	-0,323705388
2021	-5.205.078.080.169	10.354.172.604.375	-0,50270343

PT. Jaya Trishindo Tbk

Tahun	Total Equity	Total Liability	BVEBVTD (X4)
2020	132.128.671.621	203.647.281.067	0,648811371
2021	141.161.133.320	160.316.617.953	0,880514666

Perhitungan X5**PT Garuda Indonesia Tbk**

Tahun	Sales	Total Assets	STA(X5)
2020	1.492.331.099	10.789.980.407	0,138307119
2021	1.336.678.470	7.192.745.360	0,185837035

PT Airasia Indonesia Tbk

Tahun	Sales	Total Assets	STA(X5)
2020	1.610.973.387.045	6.080.516.085.752	0,264940239
2021	626.001.737.959	5.149.094.524.206	0,121575111

PT Jaya Trishindo Tbk

Tahun	Sales	Total Assets	STA(X5)
2020	143.838.437.841	335.775.952.688	0,428376233
2021	63.398.642.323	301.477.751.237	0,210292939

Lampiran 3**Perhitungan Variabel *Springate S-Score*****Perhitungan X1****PT. Garuda Indonesia Tbk**

Tahun	Current Asset	Current Liability	Working Capital	Total Asset	WCTA (X1)
2020	536.547.176	4.294.797.755	- 3.758.250.579	10.789.980.407	- 0,3483093305
2021	305.725.029	5.771.313.185	- 5.465.588.156	7.192.745.360	-0,759875108

PT. Airasia Indonesia, Tbk

Tahun	Current Asset	Current Liability	Working Capital	Total Asset	WCTA (X1)
2020	172.660.66 8.664	4.957.130.97 2.939	- 4.784.470.30 4.275	6.080.516.085.7 52	-0,786852668
2021	165.547.10 1.103	6.601.734.21 3.455	- 6.436.187.11 2.352	5.149.094.524.2 06	-1,24996484

PT. Jaya Trishindo, Tbk

Tahun	Current Asset	Current Liability	Working Capital	Total Asset	WCTA (X1)
2020	147.384.406.503	133.722.885.753	13.661.520.750	335.775.952.688	0,040686418
2021	107.007.105.513	104.231.114.388	2.775.991.125	301.477.751.237	0,00920794692

Perhitungan X2**PT. Garuda Indonesia Tbk**

Tahun	EBIT	Total Assets	EBITTA(X2)
2020	-2.203.059.625	10.789.980.407	-0,204176425
2021	-3.962.167.477	7.192.745.360	-0,550856071

PT. Airasia Indonesia Tbk

Tahun	EBIT	Total Assets	EBITTA(X2)
2020	-2.803.061.345.665	6.080.516.085.752	-0,460990697
2021	1.668.830.728.011	5.149.094.524.206	-0,324101785

PT. Jaya Trishindo Tbk

Tahun	EBIT	Total Assets	EBITTA(X2)
2020	15.045.691.977	335.775.952.688	0,044808724
2021	19.023.398.913	301.477.751.237	0,0631005069

Perhitungan X3**PT. Garuda Indonesia Tbk**

Tahun	EBT	Current Liability	EBTCLX3
2020	-2.592.583.535	4.294.797.755	-0,603656722
2021	-4.532.553.816	5.771.313.185	-0,785359184

PT. Airasia Indonesia Tbk

Tahun	EBT	Current Liability	EBTCLX3
2020	-3.069.607.805.197	4.957.130.972.939	-0,619230725
2021	-1.931.320.737.798	6.601.734.213.455	-0,292547485

PT. Jaya Trishindo Tbk

Tahun	EBT	Current Liability	EBTCLX3
2020	8.556.281.145	133.722.885.753	0,0639851668
2021	4.980.369.621	104.231.114.388	0,0477819857

Perhitungan X4**PT Garuda Indonesia Tbk**

Tahun	Sales	Total Assets	STA(X4)
2020	1.492.331.099	10.789.980.407	0,138307119
2021	1.336.678.470	7.192.745.360	0,185837035

PT Airasia Indonesia Tbk

Tahun	Sales	Total Assets	STA(X4)
2020	1.610.973.387.045	6.080.516.085.752	0,264940239
2021	626.001.737.959	5.149.094.524.206	0,121575111

PT Jaya Trishindo Tbk

Tahun	Sales	Total Assets	STA(X4)
2020	143.838.437.841	335.775.952.688	0,428376233
2021	63.398.642.323	301.477.751.237	0,210292939

Lampiran 4

Perhitungan Variabel Model *Zmijewski*

Perhitungan X1

PT. Garuda Indonesia Tbk

Tahun	EAT	Total Assets	ROA (X1)
2020	-2.476.633.349	10.789.980.407	-0,229530848
2021	-4.174.004.768	7.192.745.360	-0,580307596

PT. Airasia Indonesia Tbk

Tahun	EAT	Total Assets	ROA (X1)
2020	-2.754.589.873.561	6.080.516.085.752	-0,453019092
2021	-2.337.876.178.035	5.149.094.524.206	-0,454036368

PT. Jaya Trishindo Tbk

Tahun	EAT	Total Assets	ROA (X1)
2020	6.618.117.086	335.775.952.688	0,0197099198
2021	3.450.833.932	301.477.751.273	0,0114463967

Perhitungan X2

PT. Garuda Indonesia Tbk

Tahun	Total Liabilities	Total Assets	Debt Ratio (X2)
2020	12.733.004.654	10.789.980.407	1,18007672
2021	13.302.805.075	7.192.745.360	1,84947533

PT. Airasia Indonesia Tbk

Tahun	Total Liabilities	Total Assets	Debt Ratio (X2)
2020	8,990,927,886,117	6.080.516.085.752	1,47864552
2021	10.354.172.604.375	5.149.094.524.206	2,01087251

PT. Jaya Trishindo Tbk

Tahun	Total Liabilities	Total Assets	Debt Ratio (X2)
2020	203.647.281.067	335.775.952.688	0,606497515
2021	160.316.617.953	301.477.751.273	0,531769317

Perhitungan X3**PT. Garuda Indonesia Tbk**

Total	Currents Assets	Currents Liabilities	Currents Ratio (X3)
2020	536.547.176	4.294.797.755	0,124929556
2021	305.725.029	5.771.313.185	0,0529732176

PT. Airasia Indonesia Tbk

Total	Currents Assets	Currents Liabilities	Currents Ratio (X3)
2020	172.660.668.664	4.957.130.972.939	0,0348307659
2021	165.547.101.103	6.601.734.213.455	0,0250763051

PT. Jaya Trishindo Tbk

Total	Currents Assets	Currents Liabilities	Currents Ratio (X3)
2020	147.384.406.503	133.722.885.753	1,10216292
2021	107.007.105.513	104.231.114.388	1,02663304

Lampiran 5

Uji Normalitas

Tests of Normality

Kelompok		Kolmogorov-Smirnov ^a			Shapiro-Wilk		
		Statistic	df	Sig.	Statistic	df	Sig.
Kebangkrutan	Altman	.213	6	.200*	.903	6	.390
	Springate	.254	6	.200*	.847	6	.149
	Zmejewski	.208	6	.200*	.876	6	.249

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Lampiran 6

Uji Homogenitas

Tests of Homogeneity of Variances

Kebangkrutan		Levene			
		Statistic	df1	df2	Sig.
Kebangkrutan	Based on Mean	4.268	2	15	.034
	Based on Median	3.340	2	15	.063
	Based on Median and with adjusted df	3.340	2	8.691	.084
	Based on trimmed mean	4.146	2	15	.037

Lampiran 7

Uji beda (*One Way Anova Kruskal Wallis*)

Test Statistics^{a,b}

	Kebangkrutan
Kruskal-Wallis H	6.889
Df	2
Asymp. Sig.	.032

a. Kruskal Wallis Test

b. Grouping Variable: Kelompok

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