

LAMPIRAN



Tabel 15. Penelitian Terdahulu

No	Nama Peneliti	Judul Penelitian	Hasil Penelitian
1	Prihanthini dan Maria (2013)	Prediksi Kebangkrutan Dengan Model Grover, Altman Z-Score, Springate, Dan Zmijewski Pada Perusahaan <i>Food and Beverage</i> Di Bursa Efek Indonesia (BEI).	Model Grover memiliki tingkat keakuratan yang paling tinggi dibandingkan dengan model prediksi lainnya yaitu sebesar 100%. Sedangkan model Altman ZScore memiliki tingkat akurasi sebesar 80%, model Springate 90%, dan model Zmijewski 90%.
2	Yulistary dan Wirakusuma (2014)	Analisis <i>Financial Distress</i> Metode Z-Score Altman, Springate, Dan Zmijewski Pada Perusahaan PT Fast Food Indonesia Tbk Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode Tahun 2008-2012.	Hasil analisis PT Fast Food Indonesia Tbk dengan menggunakan metode analisis Z-Score Altman pada tahun 2008-2012 perusahaan diklasifikasikan dalam keadaan sehat. Begitu juga dengan analisis metode Springate dan Zmijewski pada perusahaan PT Fast Food Indonesia Tbk diklasifikasikan dalam keadaan sehat juga.

3	Peter dan Yoseph (2011)	Analisis Kebangkrutan Dengan Metode Altman ZScore, Springate, Dan Zmijewski Pada PT Indofood Sukses Makmur Tbk Periode Tahun 2005-2009.	Diketahui analisis kebangkrutan dengan menggunakan model Altman Z-Score, Springte, Zmijewski PT Indofood Sukses MakmurTbk pada tahun 2005-2009 perusahaan diklasifikasikan sebagai perusahaan yang tidak berpotensi bangkrut.
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Lampiran 1. Ringkasan Laporan Keuangan Perusahaan Hotel, Restoran dan Pariwisata Tahun 2019 dan 2020

Kode Perusahaan	ASET LANCAR		KEWAJIBAN LANCAR		TOTAL ASET		LABA DITAHAN		LABA SEBELUM BUNGA & PAJAK	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
BAYU	610,665,790,926	603,758,751,576	325,037,482,982	301,544,050,158	821,810,895,614	741,417,864,640	148,155,042,941	168,634,457,756	21,388,898,448	(7,227,150,871)
BUVA	377,083,330,771	328,200,120,272	1,228,960,989,196	1,342,586,789,649	4,139,319,523,030	3,673,673,011,990	142,549,539,304	74,043,964,692	(77,014,485,276)	(64,794,541,606)
CLAY	117,826,587,697	6,346,312,340	44,936,786,769	33,053,807,712	672,161,331,933	635,756,901,783	(236,954,004,863)	(273,745,051,274)	(19,876,062,490)	(47,996,817,696)
DFAM	102,254,181,652	97,628,403,286	68,743,850,859	55,631,279,376	323,171,854,461	322,109,719,823	(4,526,379,179)	(8,964,357,116)	2,873,190,085	(11,394,506,098)
DUCK	1,166,008,017,443	29,618,892,401	451,068,918,744	43,316,069,038	1,320,247,821,795	424,155,241,573	256,492,054,948	-4,243,345,989	131,381,772,103	-15,377,169,562
FAST	1,488,478,110,000	1,290,607,541,000	835,131,519,000	1,016,514,586,000	3,252,820,862,000	3,627,098,243,000	1,377,818,525,000	1,289,137,882,000	202,841,657,000	(191,004,140,000)
FITT	13,236,641,253	1,467,888,575	4,816,086,336	6,793,195,314	64,450,741,794	63,116,272,713	(8,359,113,698)	-16,226,900,224	(3,452,471,865)	-5,218,300,543
HOME	2,052,697,794,789	2,230,863,822,004	121,935,457,282	330,335,516,050	2,289,035,434,624	2,459,228,476,966	(58,607,753,083)	-102,205,042,519	(10,970,345,609)	-7,722,186,981
HRME	55,337,619,407	46,351,177,272	30,190,806,453	22,938,729,156	946,772,913,289	929,545,193,874	(185,983,948,315)	-199,895,142,657	(8,012,070,229)	-20,968,956,201
ICON	342,229,855,563	306,241,541,126	165,444,599,782	113,207,503,923	385,955,673,826	361,551,314,762	33,945,170,597	53,752,506,681	11,409,379,953	2,266,495,891
INPP	2,036,603,692,863	899,913,099,244	316,972,147,200	178,139,545,216	8,179,017,844,287	8,231,392,795,086	2,524,362,843,244	2,756,633,896,025	1,877,806,598,830	129,938,459,684
JIHD	609,107,671,000	599,198,757,000	738,799,670,000	766,423,360,000	6,591,969,969,000	6,827,022,074,000	1,426,267,731,000	1,367,718,167,000	64,421,101,000	-65,013,847,000
JSPT	1,309,152,435,000	1,202,825,819,000	671,290,930,000	764,074,685,000	5,138,712,445,000	5,381,492,453,000	1,482,464,457,000	1,488,600,373,000	35,487,734,000	-132,746,515,000
KPIG	3,423,745,902,078	4,248,713,185,858	1,249,691,018,891	1,303,838,893,262	24,971,024,268,653	28,881,918,270,071	5,123,074,549,929	5,155,154,672,901	318,584,492,014	70,930,161,891
MAPB	699,281,000,000	611,261,000,000	720,628,000,000	1,138,269,000,000	1,943,210,000,000	2,655,812,000,000	337,592,000,000	281,571,000,000	78,462,000,000	-147,674,000,000
MINA	76,381,751,622	30,024,223,579	2,615,591,542	3,542,627,170	168,606,173,406	120,247,949,209	(626,430,794)	-3,199,200,986	109,257,111	-3,407,323,926
NATO	151,189,303,024	150,030,294,272	3,054,719,100	1,996,290,236	809,611,497,447	807,601,259,400	5,643,564,108	4,115,898,914	3,776,780,528	-1,934,248,895
PANR	721,997,437,000	678,066,014,000	580,309,872,000	498,600,467,000	1,981,460,465,000	2,023,646,000,000	247,598,066,000	124,456,952,000	15,999,276,000	-115,092,186,000
PDES	113,968,042,971	67,231,238,709	94,073,520,624	88,027,233,420	462,899,674,421	388,050,702,657	117,395,542,999	49,071,264,092	1,867,942,509	-67,719,941,797
PGLI	10,870,986,476	12,054,285,556	4,747,300,755	4,728,806,913	87,225,369,670	89,996,026,026	11,190,272,863	8,616,386,265	3,330,329,206	-1,188,023,959
PJAA	836,135,922,386	792,734,051,689	1,036,799,372,916	1,042,690,654,072	4,041,805,961,569	4,504,181,392,539	1,497,719,468,383	1,501,015,470,269	127,919,781,759	-129,556,300,828
PSKT	69,515,004,642	63,634,078,472	34,775,010,023	33,980,667,623	467,804,850,086	451,034,015,569	-255,357,992,377	-272,546,722,302	-8,498,312,335	-11,436,669,945
PTSP	114,891,581,000	113,392,956,000	108,615,637,000	131,129,442,000	331,299,331,000	344,506,152,000	44,151,039,000	7,454,616,000	19,551,388,000	-42,979,307,000
PUDP	158,209,104,143	255,983,860,449	40,476,910,721	55,433,549,243	505,186,443,422	543,636,254,550	202,966,060,771	194,645,830,812	2,149,719,523	-10,252,304,691
PZZA	645,517,352,418	543,610,913,326	401,594,636,614	621,466,082,774	1,951,148,225,215	2,362,404,163,820	359,548,117,674	379,668,779,440	132,346,088,894	15,925,809,653
SHID	283,612,928,678	277,490,316,142	97,855,841,494	83,954,675,301	1,476,397,729,834	1,442,910,492,269	15,704,112,366	412,592,694	-18,939,233,822	-22,290,150,792
SOTS	44,772,954,919	29,618,892,401	39,328,815,615	43,316,069,038	447,737,480,474	424,155,241,573	7,052,253,119	-4,243,345,989	-20,463,619,720	-15,377,169,562

Kode Perusahaan	SAHAM BEREDAR		HARGA SAHAM		BOOK VALUE OF EQUITY		TOTAL HUTANG		PENJUALAN	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
BAYU	353,220,780	353,220,780	1,340	1,035	473,315,845,200	365,583,507,300	357,890,652,336	331,442,499,295	1,045,868,732,401	408,816,743,995
BUVA	6,811,269,200	6,811,269,200	99	57	674,315,650,800	388,242,344,400	1,898,951,829,412	1,758,140,000,061	286,097,417,922	47,827,123,473
CLAY	2,570,000,000	2,570,000,000	3,180	1,810	8,172,600,000,000	4,651,700,000,000	477,717,101,393	477,629,573,928	81,588,108,894	32,808,247,586
DFAM	1,779,819,415	1,899,599,565	855	334	1,521,745,599,825	634,466,254,710	249,271,170,933	239,450,650,113	81,972,518,571	35,940,798,589
DUCK	128,333,000,000	1,283,330,000	1,465	505	188,007,845,000,000	648,081,650,000	476,289,309,174	131,812,097,448	402,908,119,871	4,795,960,845
FAST	1995138579	3990277158	2,450	935	4,888,089,518,550	3,730,909,142,730	1,658,618,629,000	2,124,849,178,000	3,371,239,185,000	2,514,811,533,000
FITT	600,000,000	600,000,005	121	51	72,600,000,000	30,600,000,255	23,987,868,169	30,551,698,823	4,055,020,504	2,065,009,571
HOME	8,089,804,031	22,212,194,782	80	50	647,184,322,480	1,110,609,739,100	122,537,059,500	336,327,414,848	13,900,673,722	7,365,358,378
HRME	5,958,750,000	5,958,750,000	436	90	2,598,015,000,000	536,287,500,000	232,957,822,710	234,576,745,711	50,602,697,520	25,527,676,983
ICON	1,089,750,000	1,089,750,000	99	57	107,885,250,000	62,115,750,000	171,108,268,072	120,579,301,746	84,843,858,401	64,613,340,337
INPP	11,181,971,732	11,181,971,732	880	650	9,840,135,124,160	7,268,281,625,800	1,974,504,077,072	1,842,563,150,533	429,839,719,021	265,087,243,385
JIHD	2,329,040,482	2,329,040,482	468	530	1,089,990,945,576	1,234,391,455,460	1,618,592,627,000	1,918,324,450,000	655,582,936,000	495,817,605,000
JSPT	2,318,736,000	2,318,736,000	985	995	2,283,954,960,000	2,307,142,320,000	1,930,350,139,000	2,259,611,555,000	573,159,377,000	315,865,851,000
KPIG	74,079,122,790	80,625,726,664	134	112	9,926,602,453,860	9,030,081,386,368	4,628,696,348,492	5,748,875,759,277	528,454,064,113	368,081,593,836
MAPB	2,170,922,900	2,170,922,900	1,745	1,600	3,788,260,460,500	3,473,476,640,000	811,156,000,000	1,583,218,000,000	1,434,544,000,000	959,797,000,000
MINA	6,562,500,000	6,562,500,000	1,200	50	7,875,000,000,000	328,125,000,000	3,044,875,202	3,690,300,115	5,640,857,466	2,326,211,891
NATO	8,000,000,000	8,001,088,304	695	288	5,560,000,000,000	2,304,313,431,552	3,452,792,285	2,847,702,256	12,403,014,486	1,283,481,178
PANR	1,200,000,000	1,200,000,000	338	101	405,600,000,000	121,200,000,000	1,132,232,220,000	1,168,686,159,000	1,191,244,952,000	432,130,959,000
PDES	715,000,000	715,000,000	1,330	408	950,950,000,000	291,720,000,000	247,401,974,269	241,994,830,974	183,371,950,009	72,792,207,692
PGLI	488,000,000	488,000,000	426	220	207,888,000,000	107,360,000,000	22,724,623,235	27,645,667,891	9,167,402,385	7,255,461,264
PJAA	1,599,999,996	1,599,999,996	1,300	530	2,079,999,994,800	847,999,997,880	2,042,284,996,983	2,500,189,843,804	607,899,245,543	254,214,553,002
PSKT	10,351,231,636	10,351,231,636	50	50	517,561,581,800	517,561,581,800	63,401,255,908	63,922,024,739	31,731,275,778	20,164,995,935
PTSP	220,808,000	220,808,000	7,275	3,500	1,606,378,200,000	772,828,000,000	153,338,035,000	199,546,454,000	360,177,988,000	201,631,152,000
PUDP	329,560,000	329,560,000	362	248	119,300,720,000	81,730,880,000	166,005,778,018	213,561,319,096	31,800,718,248	27,073,938,048
PZZA	3021875000	3021875000	1,090	790	3,293,843,750,000	2,387,281,250,000	713,033,467,472	1,107,790,438,210	1,935,674,497,733	1,818,354,492,134
SHID	1,119,326,168	1,119,326,168	3,780	3,650	4,231,052,915,040	4,085,540,513,200	548,399,272,713	530,100,211,343	62,237,217,412	30,996,602,877
SOTS	1,000,000,000	1,000,000,005	280	198	280,000,000,000	198,000,000,990	131,426,316,890	131,812,097,448	9,473,467,408	4,795,960,845