

## LAMPIRAN

## TABULASI DATA PENELITIAN

## Tabel Solvabilitas

No	Nama Perusahaan	2016	2017	2018	2019	2020
1	PT Kalbe Farma Tbk (KLBF)	0,181	0,164	0,157	0,176	0,190
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	0,077	0,083	0,130	0,134	0,163
3	PT Kimia Farma (KAEF)	0,508	0,578	0,645	0,596	0,595
4	PT Indofarma (INAF)	0,583	0,656	0,656	0,635	0,749
5	PT Tempo Scan Pasifik Tbk (TSPC)	0,296	0,316	0,310	0,308	0,300
6	PT Darya Varia Laboratoria Tbk (DVLA)	0,295	0,320	0,287	0,286	0,332
7	PT Merck Tbk (MERK)	0,217	0,273	0,590	0,341	0,341
8	PT Phapros Tbk (PEHA)	0,296	0,404	0,571	0,608	0,613
9	PT Pyridam Farma Tbk (PYFA)	0,368	0,318	0,364	0,346	0,310

## Tabel Likuiditas

No	Nama Perusahaan	2016	2017	2018	2019	2020
1	PT Kalbe Farma Tbk (KLBF)	4,131	4,509	4,658	4,355	4,116
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	8,318	7,812	4,190	4,198	3,664
3	PT Kimia Farma (KAEF)	1,714	3,173	2,305	0,994	0,898
4	PT Indofarma (INAF)	1,211	1,042	1,049	1,881	1,356
5	PT Tempo Scan Pasifik Tbk (TSPC)	2,652	2,521	2,516	2,781	2,959
6	PT Darya Varia Laboratoria Tbk (DVLA)	2,855	2,662	2,519	2,913	2,519
7	PT Merck Tbk (MERK)	4,217	3,081	1,372	2,509	2,547

8	PT Phapros Tbk (PEHA)	3,007	4,144	1,038	1,013	0,943
9	PT Pyridam Farma Tbk (PYFA)	2,191	3,523	2,757	3,528	2,890

### Tabel Profitabilitas

No	Nama Perusahaan	2016	2017	2018	2019	2020
1	PT Kalbe Farma Tbk (KLBF)	0,154	0,148	0,138	0,125	0,124
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	0,161	0,169	0,199	0,228	0,243
3	PT Kimia Farma (KAEF)	0,059	0,054	0,042	0,001	0,001
4	PT Indofarma (INAF)	-0,013	-0,030	-0,023	0,006	0,00002
5	PT Tempo Scan Pasifik Tbk (TSPC)	0,083	0,075	0,069	0,071	0,092
6	PT Darya Varia Laboratoria Tbk (DVLA)	0,099	0,099	0,119	0,121	0,082
7	PT Merck Tbk (MERK)	0,207	0,171	0,921	0,087	0,077
8	PT Phapros Tbk (PEHA)	0,098	0,107	0,071	0,049	0,025
9	PT Pyridam Farma Tbk (PYFA)	0,031	0,045	0,045	0,049	0,097

**Tabel Ukuran Dewan Komisaris**

No	Nama Perusahaan	2016	2017	2018	2019	2020
1	PT Kalbe Farma Tbk (KLBF)	5	6	6	6	5
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	5	5	5	4	4
3	PT Kimia Farma (KAEF)	5	5	5	5	5
4	PT Indofarma (INAF)	3	3	3	3	3
5	PT Tempo Scan Pasifik Tbk (TSPC)	10	10	10	10	10
6	PT Darya Varia Laboratoria Tbk (DVLA)	8	8	8	8	8
7	PT Merck Tbk (MERK)	5	5	5	5	5
8	PT Phapros Tbk (PEHA)	4	4	4	4	4
9	PT Pyridam Farma Tbk (PYFA)	3	3	3	3	3

**Tabel Jumlah Komite Audit**

No	Nama Perusahaan	2016	2017	2018	2019	2020
1	PT Kalbe Farma Tbk (KLBF)	3	3	3	3	3
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	3	3	3	3	3
3	PT Kimia Farma (KAEF)	4	4	4	4	4
4	PT Indofarma (INAF)	2	3	3	3	3
5	PT Tempo Scan Pasifik Tbk (TSPC)	3	3	3	3	3
6	PT Darya Varia Laboratoria Tbk (DVLA)	3	3	3	3	3
7	PT Merck Tbk (MERK)	3	3	3	3	3
8	PT Phapros Tbk (PEHA)	3	3	3	3	3
9	PT Pyridam Farma Tbk (PYFA)	3	3	3	3	3

**Tabel Kepemilikan Manajemen**

No	Nama Perusahaan	2016	2017	2018	2019	2020
1	PT Kalbe Farma Tbk (KLBF)	0,01	0,01	0,08	0,28	0,28
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	32,40	32,40	32,40	32,40	32,40
3	PT Kimia Farma (KAEF)	0,00	0,08	0,13	0,00	0,00
4	PT Indofarma (INAF)	0,00	0,00	0,00	0,001	0,00
5	PT Tempo Scan Pasifik Tbk (TSPC)	0,06	0,05	0,05	0,05	0,03
6	PT Darya Varia Laboratoria Tbk (DVLA)	0,00	0,00	0,00	0,00	0,00
7	PT Merck Tbk (MERK)	0,00	0,00	0,00	0,00	0,00
8	PT Phapros Tbk (PEHA)	8,78	9,19	0,00	9,24	9,05
9	PT Pyridam Farma Tbk (PYFA)	23,08	23,08	23,08	23,08	23,08

**Tabel Kepemilikan Institusi**

No	Nama Perusahaan	2016	2017	2018	2019	2020
1	PT Kalbe Farma Tbk (KLBF)	97,84	96,77	70,92	56,97	57,07
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	0,00	0,00	0,00	0,00	0,00
3	PT Kimia Farma (KAEF)	64,98	96,98	97,36	96,60	95,38
4	PT Indofarma (INAF)	91,23	92,73	99,45	97,66	97,26
5	PT Tempo Scan Pasifik Tbk (TSPC)	78,42	78,92	79,91	80,44	97,59
6	PT Darya Varia Laboratoria Tbk (DVLA)	92,46	92,46	93,72	93,63	93,60
7	PT Merck Tbk (MERK)	93,32	93,20	91,25	91,83	86,65
8	PT Phapros Tbk (PEHA)	56,57	56,77	56,77	56,77	56,77
9	PT Pyridam Farma Tbk (PYFA)	53,85	53,85	53,85	53,85	73,44

**Tabel Financial Distress**

No	Nama Perusahaan	Tahun	1,2 X1	3,3 X2	1,4 X3	0,6 X4	0,999 X5	FD	Kategori	
1	PT Kalbe Farma Tbk (KLBF)	2016	0,572	0,670	0,144	1,018	1,271	3,675	Sehat	
		2017	0,565	0,644	0,110	0,568	1,213	3,100	Sehat	
		2018	0,553	0,601	0,101	0,986	1,160	3,402	Sehat	
		2019	0,512	0,554	0,089	0,790	0,995	2,940	Grey Area	
		2020	0,526	0,531	0,096	0,855	0,894	2,902	Grey Area	
2	PT Industri Jamu dan Farmasi Sido Muncul Tbk (SIDO)	2016	0,634	0,695	0,052	3,918	0,857	6,156	Sehat	
		2017	0,540	0,713	0,065	3,431	0,814	5,562	Sehat	
		2018	0,423	0,858	0,004	2,069	0,827	4,180	Sehat	
		2019	0,444	1,002	0,108	1,906	0,866	4,325	Sehat	
		2020	0,465	1,028	0,074	1,434	0,866	3,867	Sehat	
3	PT Kimia Farma (KAEF)	2016	0,315	0,274	0,067	0,083	1,259	1,997	Grey Area	
		2017	0,494	0,243	0,064	0,095	0,842	1,737	Bangkrut	
		2018	0,386	0,202	0,045	0,055	0,746	1,433	Bangkrut	
		2019	-	-	-	-	-	-	-	-
		2019	0,003	0,003	0,005	0,078	0,512	0,584	Bangkrut	
		2020	-	-	-	-	-	-	-	-
2020	0,047	0,014	0,002	0,032	0,569	0,569	Bangkrut			
4	PT Indofarma (INAF)	2016	0,129	0,041	0,018	0,231	1,211	1,512	Bangkrut	
		2017	0,030	0,123	0,042	0,185	1,065	1,115	Bangkrut	
		2018	0,033	0,058	0,032	0,197	1,103	1,244	Bangkrut	
		2019	0,337	0,023	0,008	0,212	0,981	1,561	Bangkrut	
		2020	0,209	0,035	0,000	0,145	1,000	1,389	Bangkrut	
		2020	0,209	0,035	0,000	0,145	1,000	1,389	Bangkrut	
5	PT Tempo Scan Pasifik Tbk (TSPC)	2016	0,498	0,360	0,067	0,069	1,386	2,381	Grey Area	
		2017	0,492	0,330	0,063	0,057	1,285	2,227	Grey Area	

		2018	0,471	0,305	0,061	0,055	1,281	2,173	Grey Area	
		2019	0,499	0,314	0,064	0,052	1,312	2,241	Grey Area	
		2020	0,518	0,386	0,089	0,049	1,203	2,246	Grey Area	
6	PT Darya Varia Laboratoria Tbk (DVLA)	2016	0,544	0,462	0,103	0,372	0,947	2,428	Grey Area	
		2017	0,537	0,455	0,043	0,320	0,959	2,314	Grey Area	
		2018	0,602	0,535	0,068	0,348	1,009	2,562	Grey Area	
		2019	0,551	0,543	0,032	0,321	0,990	2,437	Grey Area	
		2020	0,510	0,356	0,072	0,254	0,920	2,112	Grey Area	
		2016	0,626	0,949	0,205	0,083	1,390	3,253	Sehat	
7	PT Merck Tbk (MERK)	2017	0,545	0,164	0,037	0,058	0,686	1,490	Bangkrut	
		2018	0,000	0,000	0,109	0,018	0,484	0,394	Bangkrut	
		2019	0,541	0,461	0,120	0,044	0,826	1,991	Bangkrut	
		2020	0,532	0,376	0,021	0,042	0,705	1,676	Bangkrut	
		2016	0,508	0,000	0,089	0,193	0,923	1,713	Bangkrut	
8	PT Phapros Tbk (PEHA)	2017	0,593	0,000	0,098	0,106	0,851	1,648	Bangkrut	
		2018	0,024	0,000	0,036	0,047	0,541	0,647	Bangkrut	
		2019	0,009	0,000	0,008	0,040	0,527	0,583	Bangkrut	
		2020	-	-	-	-	-	-	-	Bangkrut
		2020	0,038	0,000	0,015	0,043	0,511	0,502	Bangkrut	
9	PT Pyridam Farma Tbk (PYFA)	2016	0,324	0,139	0,043	0,633	1,297	2,437	Grey Area	
		2017	0,422	0,199	0,049	0,484	1,396	2,549	Grey Area	
		2018	0,374	0,200	0,032	0,471	1,338	2,414	Grey Area	
		2019	0,432	0,217	0,021	0,472	1,294	2,435	Grey Area	
		2020	0,444	0,428	0,135	0,453	1,212	2,672	Grey Area	

## HASIL OLAH DATA

### Tabel Uji Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DAR	45	.0769	.7488	.370393	.1832411
CR	45	.8978	8.3182	2.916213	1.5786397
ROA	45	-.0303	.9210	.106113	.1405464
UDD	45	3.0000	10.0000	5.355556	2.2069678
JKA	45	2.0000	4.0000	3.088889	.3581659
KEM	45	.0000	32.4000	6.587791	11.7939718
KEI	45	.0000	99.4542	71.535816	30.3200045
FD	45	.3938	6.1556	2.283949	1.2387101
Valid N (listwise)	45				

### Tabel Uji Asumsi Klasik

#### Tabel Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		45	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	.39176342	
Most Extreme Differences	Absolute	.112	
	Positive	.079	
	Negative	-.112	
Test Statistic		.112	
Asymp. Sig. (2-tailed)		.198 <sup>c</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	.667 <sup>d</sup>	
	95% Confidence Interval	Lower Bound	.529
		Upper Bound	.804

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 45 sampled tables with starting seed 2000000.

#### Tabel Uji Multikoloniertas

Model		Coefficients <sup>a</sup>				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
B	Std. Error	Beta						
1	(Constant)	1.480	.813		1.821	.077		
	DAR	-1.504	.774	-.223	-1.944	.060	.206	4.846
	CR	.461	.078	.587	5.902	.000	.273	3.662
	ROA	-.671	.473	-.076	-1.420	.164	.940	1.064
	UDD	.047	.041	.083	1.129	.266	.501	1.996
	JKA	-.140	.195	-.040	-.716	.479	.846	1.182
	KEM	.030	.012	.283	2.532	.016	.217	4.609
	KEI	.001	.004	.026	.253	.802	.254	3.938

a. Dependent Variable: FD



### Tabel Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.949 <sup>a</sup>	.900	.881	.4272167	1.929

a. Predictors: (Constant), KEI, JKA, ROA, UDD, CR, KEM, DAR

b. Dependent Variable: FD

### Tabel Uji Heterokedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.817	.481		1.700	.098		
	DAR	-.213	.458	-.152	-.465	.645	.206	4.846
	CR	.002	.046	.013	.047	.963	.273	3.662
	ROA	-.074	.280	-.040	-.264	.793	.940	1.064
	UDD	-.061	.024	-.520	-2.484	.018	.501	1.996
	JKA	.000	.116	.000	-.003	.998	.846	1.182
	KEM	-.006	.007	-.261	-.821	.417	.217	4.609
	KEI	-.001	.002	-.134	-.457	.650	.254	3.938

a. Dependent Variable: AbsUT

## Tabel Hasil Kesesuaian Model

### Koefisien Determinasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.949 <sup>a</sup>	.900	.881	.4272167	1.929

a. Predictors: (Constant), KEI, JKA, ROA, UDD, CR, KEM, DAR

b. Dependent Variable: FD

### Hasil Uji Signifikansi Simultan (Uji Statistik F)

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	60.761	7	8.680	47.559	.000 <sup>b</sup>
	Residual	6.753	37	.183		
	Total	67.514	44			

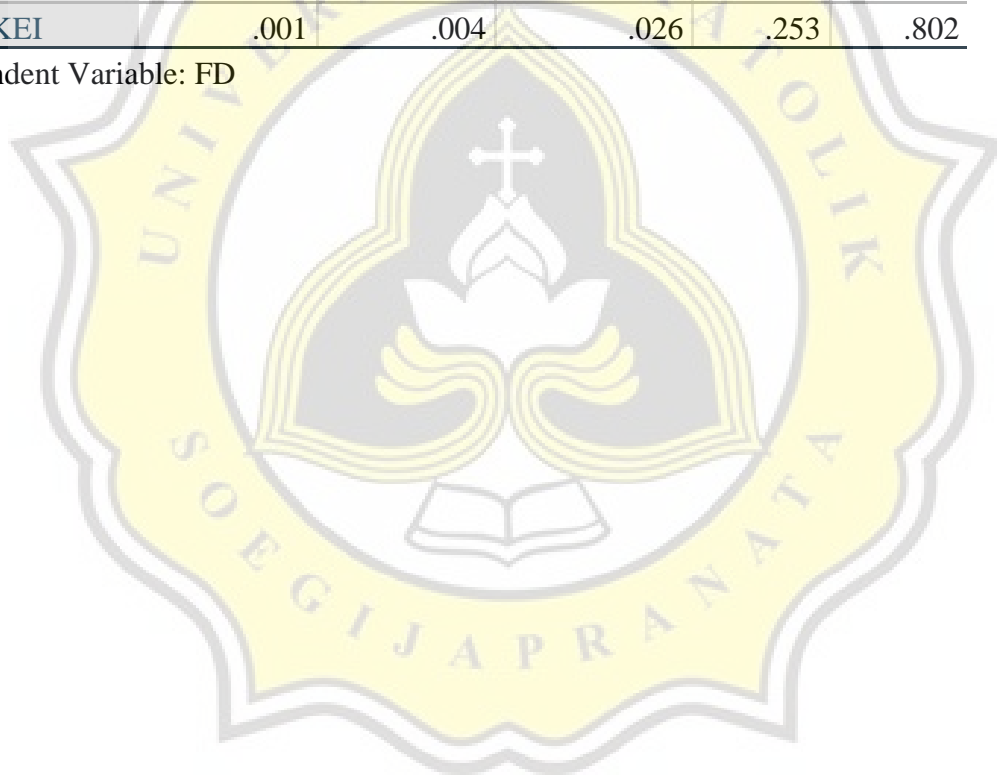
a. Dependent Variable: FD

b. Predictors: (Constant), KEI, JKA, ROA, UDD, CR, KEM, DAR

Tabel Uji Regresi

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	1.480	.813		1.821	.077
	DAR	-1.504	.774	-.223	-1.944	.060
	CR	.461	.078	.587	5.902	.000
	ROA	-.671	.473	-.076	-1.420	.164
	UDD	.047	.041	.083	1.129	.266
	JKA	-.140	.195	-.040	-.716	.479
	KEM	.030	.012	.283	2.532	.016
	KEI	.001	.004	.026	.253	.802

a. Dependent Variable: FD



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