

LAMPIRAN

LAMPIRAN 1. DATA INPUT PERHITUNGAN PERUSAHAAN INDUSTRI TRANSPORTASI

Nama Perusahaan	Periode	Waktu	CA	CL	CR	FIX ASSET	TA	LN TA	TD	TE	REVENUE	PIUTANG	PIU/REV	NP	LABA KOTOR
APOL	2016	Q1	259006541117	6195770770791	0.042	1103300144476	1463025568478	28.01	6350553430649	-4887527862171	108716981724	163007201064	1.50	188571591738	11383813791
		Q2	263565607552	6193997186300	0.043	1036038570650	1311983404006	27.90	6344055383176	-5032071979170	238921729114	141060199240	0.59	119301965465	26958636591
		Q3	24575585932	6197141763721	0.040	977147753139	1241911376594	27.85	6345576390262	-5103665013668	336538189153	132041676629	0.39	19208235078	32187924574
		Q4	222301637173	6259273595490	0.036	970338122372	1214104459319	27.83	6514053648800	-5299949189481	439078197181	117238252335	0.27	-212267832156	42853540698
	2017	Q1	230940094363	6365488772678	0.036	956272918513	1208864945683	27.82	6518288062989	-5309423117306	127273922724	141890336706	1.11	-22810249509	27007389900
		Q2	249906172219	639885715163	0.391	938138512445	1209812377406	27.82	6547144115950	-5337331738544	253182803431	119459350401	0.47	-57502202726	59936342380
		Q3	260211167572	6498002530475	0.040	922547241744	1204767293957	27.82	6649919248784	-5445151954827	371611184020	126971730765	0.34	-142592760988	80337935104
		Q4	343714015687	6671078810973	0.052	805257261948	1167650492065	27.79	6739006955394	-5571356463329	466981642650	153954995355	0.33	-261791680911	-253012831887
	2018	Q1	338314918671	6728982901985	0.050	774436921353	1126850184047	27.75	6795138413948	-5668288229901	152074928544	201924046532	1.33	-69303610325	41988235202
		Q2	314528536198	6859587988967	0.046	722595473393	1050930091409	27.68	69266617691414	-5875687600005	300119530368	200475189630	0.67	-180702145962	85748320780
		Q3	309462644554	6981851016581	0.044	726781240535	1053862793603	27.68	7054235372487	-6000372578884	463530979876	216359559665	0.47	-214220154447	135507583814
		Q4	296159247575	6819108508641	0.043	583845661033	896202506403	27.52	6889448872841	-5993246366438	623405171140	149930970016	0.24	-249631394992	95680698709
ASSA	2016	Q1	339500836360	595841384102	0.570	2499898062697	2930685950241	28.71	2065439005742	865246944499	365275326456	207407251445	0.57	10973577045	100350856255
		Q2	368367151558	587692007532	0.627	2507482601642	2967182894691	28.72	2104207427505	862975467186	744962671417	233865232099	0.31	22562657012	208663081623
		Q3	344516097799	585868214419	0.588	2546831500458	2983144953681	28.72	2103349911350	879795042331	1133093779659	222406616714	0.20	39652789437	316703849610
		Q4	292211049808	596788731977	0.490	2631183054275	3029807463353	28.74	2126179428075	903628035278	1570388327917	200837227170	0.13	62150984694	45607735899
	2017	Q1	351470122125	685976969109	0.512	2594093336972	3083284281402	28.76	2156985016002	926299265400	410922465742	193706778740	0.47	22943546722	121097191365
		Q2	406954942878	741726427466	0.549	2625290842590	3172393193009	28.79	2246402105951	925991087058	812417056101	230175498103	0.28	46930560190	241945211685
		Q3	363458385597	773339524263	0.470	2699056513690	3251470132596	28.81	2299612295766	951857836830	1233655722840	223591482072	0.18	73189814167	372268470013
		Q4	343676979857	802405786738	0.428	2764780686533	3307396918555	28.83	2321587255114	985809663441	1689846194031	211932786408	0.13	103308394513	516842234447
	2018	Q1	409995731637	8987904546444	0.046	2750181394719	3353194560915	28.84	2326859822748	1026334738167	450839858496	226970810128	0.50	41136419958	145372769917
		Q2	436581638004	968668861771	0.451	2778687461152	3424256235015	28.86	2404713939392	1019542295623	884752008316	250002999241	0.28	75724322644	287869549917
		Q3	539766671723	1001597978841	0.539	3045861770157	3702641316394	28.94	2600079961877	1102561354517	1355337288694	218168008372	0.16	106458800219	435655667706
		Q4	536760828132	1150241108007	0.467	3411907698638	4062536132739	29.03	2924124201613	1138411931126	1862945638339	224031217757	0.12	142242410935	598700551502
BBRM	2016	Q1	89649910000	505579720000	0.177	1356866550000	1535456750000	28.06	779012670000	756444080000	60309030000	60413870000	1.00	-12600990000	-739100000
		Q2	72841620000	526352040000	0.138	1317440090000	1480806610000	28.02	751116870000	729689740000	120043790000	39410430000	0.33	-39500110000	-2890340000
		Q3	69940550000	495956150000	0.141	1289024710000	1448662990000	28.00	739105510000	709557480000	176869790000	35030110000	0.20	-60029480000	-6709820000
		Q4	69940500000	423545070000	0.165	1242440510000	1402465020000	27.97	710901730000	672863290000	253981310000	39530840000	0.16	-78588060000	10635320000
	2017	Q1	83944880000	423208120000	0.198	1212525440000	1383936250000	27.96	699141870000	684794380000	70639960000	44260780000	0.63	-7602120000	7006500000
		Q2	78626850000	456288700000	0.172	1189456080000	1355831060000	27.94	682941170000	672889890000	134947350000	33819130000	0.25	-18157050000	9049370000
		Q3	58965560000	642220230000	0.092	1164242220000	1310894780000	27.90	652211750000	658683030000	189796240000	29805140000	0.16	-33833590000	5983170000
		Q4	53525640000	647985360000	0.083	901694340000	957412570000	27.59	650592800000	306819770000	235758030000	24056130000	0.10	-384004720000	-1483150000
	2018	Q1	69589500000	653660150000	0.106	874664270000	945879800000	27.58	656492590000	289387210000	50796360000	40539270000	0.80	-17432560000	-5650470000
		Q2	60290000000	108039580000	0.558	855682250000	916658090000	27.54	640613370000	276044720000	104766420000	42044600000	0.40	-30775500000	-6857240000
		Q3	75135810000	105112570000	0.715	819988950000	896796100000	27.52	644841250000	251954850000	162853130000	27836730000	0.17	-54864920000	-8799480000
		Q4	73180590000	88517420000	0.827	783298800000	856935820000	27.48	629783450000	227152370000	80693190000	31544500000	0.15	-80547450000	-11166490000
BIRD	2016	Q1	556596000000	893612000000	0.623	6517830000000	7369327000000	29.63	2902154000000	4467173000000	1274904000000	290398000000	0.23	139054000000	354735000000
		Q2	668902000000	970330000000	0.689	6502983000000	7489534000000	29.64	3097410000000	4392124000000	2471609000000	249423000000	0.10	230315000000	674636000000
		Q3	631423000000	786865000000	0.802	6366727000000	7287755000000	29.62	2763135000000	4524620000000	3645187000000	2623250000000	0.07	363811000000	1017225000000
		Q4	882304000000	814103000000	1.084	6185247000000	7300612000000	29.62	2637932000000	4662680000000	4796096000000	2622080000000	0.05	510203000000	1369893000000
	2017	Q1	989025000000	805713000000	1.228	6080117000000	7233880000000	29.61	2453036000000	4780844000000	1039947000000	2777840000000	0.27	118164000000	309716000000
		Q2	924098000000	783882000000	1.179	5914898000000	7002946000000	29.58	2299477000000	4703469000000	2082068000000	2716950000000	0.13	194279000000	572278000000
		Q3	809186000000	594505000000	1.361	5793535000000	6746040000000	29.54	1932853000000	4813187000000	3131152000000	2576450000000	0.08	303997000000	851975000000
		Q4	771222000000	435947000000	1.769	5605524000000	6516487000000	29.51	1585562000000	4930925000000	4203846000000	2564680000000	0.06	427495000000	1137835000000
	2018	Q1	918718000000	490600000000	1.873	5579330000000	6637874000000	29.52	1607433000000	5030441000000	973376000000	2706360000000	0.28	99516000000	258676000000
		Q2	868994000000	523921000000	1.659	5538486000000	6558937000000	29.51	1564613000000	4994324000000	1971402000000	2910860000000	0.15	191706000000	517637000000
		Q3	1011706000000	614646000000	1.646	5605009000000	6776290000000	29.54	1636825000000	5139425000000	3439090000000	3107933000000	0.11	336484000000	850111000000
		Q4	1071773000000	614987000000	1.743	5724503000000	6955157000000	29.57	1689996000000	5265161000000	4218702000000	2990600000000	0.07	460273000000	1179549000000

CASS	2016	Q1	987223891000	450386145000	2.192	256895533000	1361077533000	27.94	737247826000	623829707000	433035012000	366979936000	0.85	65469744000	105751144000
		Q2	1019834016000	407917581000	2.500	291275847000	1445376848000	28.00	736175122000	709201726000	867496605000	349698641000	0.40	139198228000	215166191000
		Q3	1066384266000	405618055000	2.629	343497517000	1540726328000	28.06	769022646000	771703682000	1295499302000	372153173000	0.29	204681811000	308709015000
		Q4	1086484530000	487042513000	2.231	423652698000	1647454782000	28.13	852432858000	795021924000	177803368000	371728083000	0.21	296376558000	433812528000
	2017	Q1	1097441564000	501142115000	2.190	506418455000	1735479219000	28.18	894694926000	840784293000	464710270000	394455303000	0.85	72446310000	104006304000
		Q2	848955092000	639316288000	1.328	630667866000	1856315530000	28.25	1103919523000	752396007000	981243009000	322304874000	0.33	160379146000	239749036000
		Q3	861940349000	661913949000	1.302	644743899000	1893517159000	28.27	1111913546000	781603613000	151967969000	347565485000	0.23	242048664000	370133175000
		Q4	834129958000	626321050000	1.332	680329213000	1907034838000	28.28	1108203297000	798831533000	2057649583000	339005598000	0.16	323071667000	503372181000
	2018	Q1	896392509000	683452603000	1.312	69564714000	1969401639000	28.31	1135645922000	833755717000	479192306000	365629357000	0.76	538921699000	80803942000
		Q2	937212846000	745611418000	1.257	695329485000	2027745803000	28.34	1208373288000	819372515000	980501044000	369824564000	0.38	116824351000	170935349000
		Q3	994327808000	778141093000	1.278	726024759000	2117557526000	28.38	1217722626000	899834900000	1564171321000	429614723000	0.27	213928682000	311662492000
		Q4	928742774000	744343032000	1.248	712578123000	2010883470000	28.33	1174852293000	836031177000	2200342255000	393632993000	0.18	196632736000	411448480000
GIAA	2016	Q1	10274752880000	12458382100000	0.825	8722741840000	33924614360000	31.16	24194606730000	9730007630000	7520032060000	1669881050000	0.22	8347750000	8559898290000
		Q2	11509948010000	15073120770000	0.764	9020689540000	36347792040000	31.22	27181947400000	9165844640000	15635209600000	2216831190000	0.14	-631909720000	17640035950000
		Q3	10867226650000	13986690100000	0.777	8687741860000	35765519470000	31.21	26383066550000	9382452920000	24474901580000	2279125680000	0.09	-436216020000	28651242370000
		Q4	11651333020000	15635761210000	0.745	9266669770000	37375693900000	31.25	27276721710000	10098927190000	32798067620000	2124682950000	0.06	93648580000	38639215650000
	2017	Q1	11715254390000	17988068370000	0.651	9640438180000	38864984840000	31.29	29731001700000	9133983140000	7821166610000	2467553640000	0.32	-990848510000	9094539990000
		Q2	10529429280000	18914291520000	0.557	9369544710000	37722247640000	31.26	30545307600000	7176940040000	16359586160000	2937138990000	0.18	-2837588140000	18869450090000
		Q3	10742646180000	19930868530000	0.539	8257496980000	3723889180000	31.25	29208586190000	8030252990000	25218847120000	2968793790000	0.12	-2219001320000	31116276790000
		Q4	9867416270000	19218461470000	0.513	9006576070000	37632920930000	31.26	28258228930000	9374692000000	34019808040000	2722434920000	0.08	-213896780000	41773257810000
	2018	Q1	10507861510000	21924898420000	0.479	9038952470000	39525425170000	31.31	30826461560000	8698693610000	8284981300000	3439261240000	0.42	-642721480000	9830063410000
		Q2	10471263620000	23085382480000	0.454	8868782270000	40158158400000	31.32	31964537120000	8193621280000	17037713620000	3579746930000	0.21	-2139210900000	19987051540000
		Q3	10795499380000	22851666800000	0.472	8927902810000	41103472600000	31.35	33019193530000	8084278000000	25672448810000	3892331360000	0.15	-1102317300000	32199660590000
		Q4	13569747400000	24511166620000	0.554	9440023990000	43716596860000	31.41	34614713140000	9101889720000	35383788520000	6949095250000	0.20	50183080000	43731770700000
HITZ	2016	Q1	292243050000	417280540000	0.700	990134880000	1485573950000	28.03	1298836500000	186737450000	137785730000	38093500000	0.28	5310650000	38380100000
		Q2	281740320000	253957610000	1.109	101519990000	1476211650000	28.02	1159017040000	317194610000	299412190000	38315210000	0.13	15982430000	87146760000
		Q3	332283810000	319777390000	1.039	1197280110000	1691782580000	28.16	1338539140000	353243440000	423189030000	50432810000	0.12	4646050000	104760660000
		Q4	231704190000	310053620000	0.747	1149939250000	1650871240000	28.13	1300723040000	350148200000	603773380000	48210450000	0.08	53848860000	160944210000
	2017	Q1	373651890000	256766050000	1.455	112151020000	1636003340000	28.12	1239682860000	396324080000	184613980000	89545070000	0.42	51807830000	89545070000
		Q2	382681170000	218734680000	1.750	1119888030000	1641035110000	28.13	1268040630000	372994480000	348194180000	73987740000	0.21	52086860000	145460490000
		Q3	311533400000	164869550000	1.890	1190397040000	1648065990000	28.13	1258130750000	389935240000	510722140000	56885280000	0.11	75418320000	213901330000
		Q4	299556470000	305962130000	0.979	125365540000	1755587650000	28.19	1340433490000	415154160000	677074130000	63168970000	0.09	10039620000	28837140000
	2018	Q1	384036100000	365213720000	1.052	1405996210000	1894891050000	28.27	1432916840000	461974210000	180573940000	61789140000	0.34	50340220000	8996490000
		Q2	414407480000	375225460000	1.104	1400758380000	1924149300000	28.29	1452772490000	471376810000	361659230000	87003670000	0.24	76415990000	155353500000
		Q3	360301740000	337360230000	1.068	1472527360000	1921731270000	28.28	1413931570000	507799700000	593703260000	103557610000	0.17	100221230000	224410370000
		Q4	379171050000	446911880000	0.848	1536372730000	1973589390000	28.31	1440115060000	533474330000	81808440000	92118810000	0.11	125410020000	294213050000
IATA	2016	Q1	172142920000	292639060000	0.588	805097250000	1040772560000	27.67	466252710000	574519780000	39973190000	29558780000	0.74	-25969440000	33390300000
		Q2	173415640000	351679840000	0.493	791418370000	1031218890000	27.66	511778450000	519440440000	92525550000	26381360000	0.29	-34016310000	42704680000
		Q3	172567060000	351189930000	0.491	771947470000	1013061680000	27.64	508345980000	504715700000	120199370000	30578590000	0.25	-41416150000	51637090000
		Q4	165215560000	370254960000	0.446	759532340000	942974750000	27.57	503618430000	439354750000	162751400000	32290150000	0.20	-109937050000	122972850000
	2017	Q1	158159890000	353692510000	0.447	729706790000	904935940000	27.53	460544530000	444391410000	38080390000	29835610000	0.78	-19796300000	25958460000
		Q2	134981340000	304364570000	0.443	715913760000	872283450000	27.49	400553120000	471730330000	75763790000	31867870000	0.42	-42562830000	54906840000
		Q3	131810020000	274716530000	0.480	672280930000	821253700000	27.43	354159520000	467094180000	114659990000	26981450000	0.24	-43598300000	53588970000
		Q4	109498950000	251254130000	0.436	640229880000	777552900000	27.38	336508760000	441044140000	161033740000	32129040000	0.20	-67661030000	88575010000
	2018	Q1	103225040000	252341520000	0.409	630004800000	770451270000	27.37	340310210000	430141060000	46300320000	27212180000	0.59	-9115590000	-11595010000
		Q2	106306810000	263489230000	0.403	546030120000	697130610000	27.27	315304350000	381826260000	99208850000	32658390000	0.33	-63265260000	-80398770000
		Q3	118693630000	262660670000	0.452	537688170000	700669560000	27.28	317535310000	383134250000	15607560000	35793540000	0.23	-69129360000	-88216210000
		Q4	109321130000	257619260000	0.424	530592700000	684428390000	27.25	300416350000	384011980000	202799480000	25408930000	0.13	-72474520000	-93285810000
LEAD	2016	Q1	458048480000	373903700000	1.225	2106790990000	2606407250000	28.59	1339013240000	1267394010000	105252970000	110697520000	1.05	-7573980000	25133570000
		Q2	27557920000	322931150000	0.853	205293770000	2369441990000	28.49	1249369860000	1120072030000	1760698960000	74750120000	0.42	-153902970000	17788380000
		Q3	168273910000	213213440000	0.789	2077563010000	2276884520000	28.45	118609550000	1090789020000	251321390000	78889980000	0.31	-186378160000	15539830000
		Q4	200243770000	144234160000	1.388	1987906350000	2222041290000	28.43	1151909710000	1070131580000	325112910000	82031970000	0.25	-209630760000	21492150000
	2017	Q1	176355620000	147109810000	1.199	1959883640000	2167944450000	28.40	1126320340000	1041624110000	56130440000	61601890000	1.10	-32309180000	-4974540000
		Q2	188081480000	169104780000	1.112	1924200940000	2145931510000	28.39	1114520660000	1035410850000	139797360000	82120720000	0.59	-46593710000	11093060000
		Q3	216824630000	140107270000	1.548	1896795880000	2146381310000	28.39	1080893810000	106487500000	203034100000	60751890000	0.30	-60563550000	2847900000
		Q4	150963900000	170415120000	0.886	1843882240000	2028796020000	28.34	1079972310000	948823710000	270130560000	53255190000	0.20	-201786110000	-10031910000
	2018	Q1	142227620000	168867560000	0.842	1817443000000	1991826010000	28.32	1083934880000	907891130					

MIRA	2016	Q1	153169364219	67148296580	2.281	195847451637	418767855594	26.76	149370237409	269397618185	28063049989	139000161312	4.95	-25282552161	4905023499
		Q2	185731391205	64280968033	2.889	189993717203	434467937418	26.80	142765448370	291702489048	58354228393	163054417124	2.79	772757951	11650319696
		Q3	181483597979	78340421520	2.317	184718415589	418197863212	26.76	137627158868	280570700434	86769685637	163114326683	1.88	-2017781490	14935605912
		Q4	172062336292	64263629910	2.677	177531668316	400014977533	26.71	153570600374	246444377159	114571589749	159731554777	1.39	38436600306	13224807700
	2017	Q1	163324031761	57551153656	2.838	172497202153	385422696221	26.68	143601097885	241821598336	26894272980	153226388713	5.70	-3085994256	2151480312
		Q2	163792126573	53842295728	3.042	167358952189	378544906488	26.66	145482671944	233062234544	51724736046	153571474774	2.97	-9558727719	3101580548
		Q3	168295751331	54570463073	3.084	163413800109	378071438233	26.66	143057231561	235014206672	85140089845	159048340679	1.87	-7705938881	10762538823
		Q4	151236800452	62404445219	2.423	170337440409	373572552145	26.65	145032607737	228539944408	121473498122	139299782524	1.15	-20051493787	21715020066
	2018	Q1	142042217139	58275620158	2.437	172238727519	363359231909	26.62	137416790639	225942441270	30404415268	129008649280	4.24	-669538321	5278939194
		Q2	142578518403	56956027624	2.503	167479480632	356531310319	26.60	132797700061	222733610258	60802200441	129678068759	2.13	723538512	11323401019
		Q3	143382531168	54695527642	2.621	164272694938	352178537390	26.59	125746546592	226431990798	95953819269	129409166727	1.35	5371918479	22518761121
		Q4	131453924595	28024488205	4.691	161371043449	320777602224	26.49	96461435704	224316166520	128781272003	119607255135	0.93	591476541	22866763931
SDMU	2016	Q1	104251860917	106350973219	0.980	278468183009	391886724548	26.69	179501088038	212385636510	32702348734	86620366327	2.65	1444997723	15092110921
		Q2	109126693787	106102614449	1.029	273661165897	391954540306	26.69	178674373280	213280167020	57884178165	83113944638	1.44	2339528250	21791633577
		Q3	96681225548	97954083278	0.987	270250106061	377899922231	26.66	172878653301	205021268930	78702626011	70308550335	0.89	-8232565867	28354154660
		Q4	117433832486	97664839437	1.202	318252635780	436204840797	26.80	175045251747	261159589050	118192390630	79291165264	0.67	1125343487	43097189469
	2017	Q1	125331283705	100999847512	1.241	314290180995	440139837231	26.81	176601022956	263538814275	25078144685	90392892854	3.60	559558563	9270514341
		Q2	111087078053	93459715627	1.189	311277221177	422882671761	26.77	168959244645	253923427115	45061875887	76352442099	1.69	-7236161934	12040038970
		Q3	102571251367	84338524311	1.216	307616744525	410706368423	26.74	160728419609	249977948814	78526129721	78423716463	1.00	-11818640236	20902488372
		Q4	85463939468	79820531573	1.071	298507419992	385446175528	26.68	162869274046	222576901482	102961872508	61912231456	0.60	-37800386197	1541035977
	2018	Q1	88376828826	103958013036	0.850	291596096677	381447741571	26.67	170120436358	211327305213	22786918287	62814790003	2.76	-11249596269	-15041733557
		Q2	80230525621	88983996898	0.902	284710233796	366415575487	26.63	159464834410	206950741077	46534576810	57215456690	1.23	-15626160405	4274323097
		Q3	83825321661	149046644075	0.562	276436047154	361736184883	26.61	160436050836	210300134047	71096886058	57379469058	0.81	-21276767435	8251267833
		Q4	87698959097	84374199166	1.039	270761259708	362365694470	26.62	170104193824	192261500646	102990754237	68142380082	0.66	-30795791977	12862492016
TMAS	2016	Q1	385412971900	559731489415	0.689	1585812471051	2004740218061	28.33	1145703018219	859037199842	408164917320	183148557272	0.45	54946359523	9008687860
		Q2	368592620720	590344206817	0.624	1707578535255	2111065649268	28.38	1248264273429	862801375839	870127699561	130410199048	0.15	103690663877	197725244771
		Q3	360357709654	558252297344	0.646	1753390450650	213182564367	28.39	1212154341495	919670922872	1273195071926	147453157728	0.18	155505039799	30752811654
		Q4	275648326608	652010180636	0.423	2166137439420	2525662399789	28.56	1530986623552	994675162377	1755284162001	140001045689	0.02	231521148688	444054610364
	2017	Q1	363072834779	700020965892	0.519	2289928661484	2720370626207	28.63	1716670724433	1003699091774	421330064158	145502612744	0.35	11587305042	77422947084
		Q2	357319949758	753530826433	0.474	2231652278704	2656140565685	28.61	1700058618214	956090947471	880433016416	160997382605	0.18	-129221396707	123796869450
		Q3	428914404134	731693131531	0.586	2296320425569	2792065657984	28.66	1838262897382	953802760602	1413420094278	208124786602	0.15	-10623810455	200141841759
		Q4	414746140998	818827483787	0.507	2342071193507	2918378214457	28.70	1895433894139	1022944320318	2000911017962	224910449787	0.11	53358287358	271781180305
	2018	Q1	379174047698	807064581083	0.470	2296475529381	2838864565504	28.67	1793128994214	1045735571290	558247810709	163801014511	0.29	33943095422	56769119281
		Q2	398489576729	847158086693	0.470	228998368089	2851344973054	28.68	1823773720790	102751252264	1073885226286	174501849946	0.16	32549054422	123863508013
		Q3	508193054060	993226801440	0.512	2240599366400	2911083839080	28.70	1904946768100	1006137070980	1677833802318	220562379002	0.13	12024199787	189236366015
		Q4	411249064950	956341007520	0.430	2176593142066	2837426144602	28.67	1768011915089	1069414229513	2320004608926	190844683354	0.08	34818481453	228206501340
LRNA	2016	Q1	37064576605	42966509497	0.863	216967022055	331958596005	26.53	65482345017	266476250988	26522005250	3140293086	0.12	-5473793512	2420919586
		Q2	40540451165	42782549837	0.948	211136634007	324795117980	26.51	65453782210	259341335770	59941691657	5143776435	0.09	-12608727730	6495615430
		Q3	38843015399	46163962511	0.841	204204472917	318236841464	26.49	67129257091	251107584373	102383853638	4044353167	0.04	-20842479127	8595113227
		Q4	41195431420	41454803699	0.994	201758565483	308709926719	26.46	58358589941	250351336777	126776881434	4530505777	0.04	-28488986010	12790442431
	2017	Q1	40072660748	41304068129	0.970	19515863949	296367105043	26.41	58729013317	237638091237	22984487065	4190451040	0.18	-12713245052	-2633435526
		Q2	48699689184	43000910161	1.133	190925432236	292610554302	26.40	59927332981	232683221321	51498034627	6386889942	0.12	-17668115456	2568044678
		Q3	36706762182	72467088342	0.507	211018245531	308692727860	26.46	90396436938	218296290922	80774424995	4560227879	0.06	-32055045856	-616640684
		Q4	39276676941	28184532860	1.394	202374879162	257078590718	26.27	45197080820	211881509898	106619379454	7357212028	0.07	-38483410461	392014095
	2018	Q1	41695126095	36133988220	1.154	193300576797	251575978280	26.25	53342412020	198233566260	19311133780	8649236556	0.45	-13647943639	-3998846206
		Q2	43829640759	35058807999	1.250	184441735338	245385797277	26.23	52370839749	193014957528	48315269846	7181253671	0.15	-18866552371	962239874
		Q3	45842976007	48408578445	0.947	184166256217	249666765086	26.24	65806826952	183859938134	74689946966	8191751389	0.11	28021571765	1304248228
		Q4	33278321166	20166061081	1.650	260733319651	312059443277	26.47	44014632463	268044810814	102242420595	7985757679	0.08	-29874068816	8046827054
SMDR	2016	Q1	1856794230000	1638322930000	1.133	3761929720000	5891445360000	29.40	2897168960000	2994276400000	2994276400000	839953080000	0.28	54053820000	175639680000
		Q2	1901657110000	1685721620000	1.128	3756277340000	5967239160000	29.42	2927307820000	3039931340000	2087876360000	888105390000	0.43	148030760000	354754900000
		Q3	1798285260000	1628889410000	1.104	3718885760000	5833380320000	29.39	2770904750000	3062475570000	3045440450000	735232630000	0.24	152147150000	468203450000
		Q4	1773496290000	1632649070000	1.086	3615062080000	5718972960000	29.37	2721483530000	2997489430000	4064377330000	841961320000	0.21	106349430000	625669970000
	2017	Q1	1817185520000	1712875910000	1.061	1817185520000	5793971520000	29.39	2757371480000	3036600400000	1021537390000	903023070000	0.88	13700940000	147332010000
		Q2	1871818810000	1780088540000	1.052	3509957380000	5747345740000	29.38	2762549250000	2984796490000	2066358360000	964501720000	0.47	39485840000	303539620000
		Q3													

LAMPIRAN 2. PEMILIHAN SAMPEL

NO	Kode Saham	Nama Perusahaan	2016	2017	2018	Ket
1	APOL	Arpeni Pratama Ocean Line Tbk				√
2	ASSA	Adi Sarana Armada Tbk				√
3	BBRM	Bina Buana Raya Tbk				√
4	CASS	Cardig Aero Services Tbk				√
5	GIAA	Garuda Indonesia (Persero) Tbk				√
6	HITS	Humpus Intermoda Transportasi Tbk				√
7	BULL	Buana Listya Tama Tbk				
8	CANI	Capitol Nusantara Indonesia Tbk				
9	BIRD	Blue Bird Tbk				√
10	BLTA	Berlian Lanju Tanker Tbk				
11	CPGT	PT. Cipaganti Citra Graha Tbk				
12	CMPP	Centris Multi Persada Tbk				
13	IATA	Indonesia Air Transportasi Tbk				√
14	INDX	Tanah Laut Tbk				
15	JSMR	Jasa Marga Tbk				
16	LEAD	PT. Logindo Samudra Makmur Tbk				√

17	LRNA	PT. Eka Sari Lorena Transport Tbk				√
18	MIRA	Mitra Internasional Resources Tbk				√
19	RIGS	Rig Tenders Tbk				
20	SAFE	Steady Safe Tbk				
21	SDMU	Sidomulyo Selaras Tbk				√
22	SDMR	Samudera Indonesia Tbk				√
23	TAXI	Express Transindo Utama Tbk				
24	TMAS	Pelayan Tempura Emas Tbk				√
25	TPMA	Trans Power Marine Tbk				√
26	TRAM	Trada Maritime Tbk				√
27	WEHA	Pnorama Transportasi Tbk				√
28	WINS	Wintermar Offshore Marine Tbk				
29	ZBRA	Zebra Nusantara Tbk				

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LAMPIRAN 3. DATA INPUT VARIABEL UNTUK PENGELOLAAN ANALISIS MODEL *BENEISH M-SCORE*

Nama Perusahaan	Tahun	Waktu	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M.Score Triwulan
APOL	2016	Q1	7.438	0.223	-0.837	0.580	2.244	1.371	0.124	1.303	2.565
		Q2	0.897	0.247	-0.889	0.651	2.658	1.294	0.069	1.360	-3.603
		Q3	1.395	0.384	-0.875	0.627	0.539	2.299	-0.010	1.352	-3.820
		Q4	1.417	0.470	-0.864	0.662	1.765	0.178	-0.194	1.257	-4.009
	2017	Q1	-0.980	0.493	-0.913	1.171	1.572	0.066	-0.028	1.242	-4.978
		Q2	-0.312	0.477	-0.973	1.060	1.845	0.156	-0.080	0.135	-4.369
		Q3	-2.364	0.442	-0.966	1.104	4.181	0.130	-0.151	1.080	-6.614
		Q4	0.251	0.126	-0.966	1.064	0.999	7.248	-0.324	1.092	-6.942
	2018	Q1	0.549	0.769	-0.970	1.195	0.701	3.481	-0.038	1.118	-4.016
		Q2	0.387	0.829	-0.969	1.185	0.411	1.475	-0.189	10.079	-7.440
		Q3	0.480	0.740	-0.965	1.247	0.263	2.587	-0.281	1.213	-5.122
		Q4	-9.349	5.029	-0.966	1.335	0.365	0.013	-0.329	1.332	-9.947
ASSA	2016	Q1	0.244	1.090	-0.933	1.071	1.478	1.084	0.017	1.043	-3.314
		Q2	0.375	1.050	-0.934	1.124	1.807	1.038	-0.018	1.031	-3.294
		Q3	0.525	1.052	-0.934	1.137	2.255	0.962	-0.019	1.019	-3.083
		Q4	1.041	1.026	-0.934	1.128	3.492	0.874	-0.038	0.996	-2.561
	2017	Q1	-1.571	0.932	-0.099	1.125	2.468	1.022	-0.011	0.993	-4.733
		Q2	-5.180	0.941	-0.925	1.091	1.590	1.030	0.007	0.999	-8.429
		Q3	15.382	0.926	-0.911	1.089	1.047	1.075	0.014	1.003	10.441
		Q4	1.350	0.950	-0.104	1.076	0.743	1.039	-0.023	1.000	-2.333
	2018	Q1	0.604	0.914	-0.073	1.097	0.652	1.018	-0.023	0.992	-3.028
		Q2	1.031	0.915	-0.125	1.089	0.821	1.040	-0.020	0.992	-2.631
		Q3	-3.612	0.939	-0.101	1.099	0.522	1.055	-0.011	0.993	-6.859
		Q4	1.721	0.952	0.720	1.102	0.289	1.052	0.005	1.025	-1.568
BBRM	2016	Q1	-4.520	-3.855	-0.825	0.790	1.394	1.053	-0.009	1.281	-12.654
		Q2	0.966	1.155	-0.790	0.786	1.747	2.108	-0.050	1.329	-3.337
		Q3	-0.414	3.415	-0.835	0.895	0.463	2.434	-0.082	0.826	-2.639
		Q4	0.211	-4.304	-0.879	1.033	0.451	0.235	-0.116	0.615	-8.773
	2017	Q1	-0.401	-0.124	-0.879	1.171	0.337	0.695	-0.015	0.996	-5.107
		Q2	-0.668	-0.359	-0.874	1.124	0.277	0.262	-0.042	0.993	-5.670
		Q3	-0.389	-1.203	-0.871	1.073	0.888	0.533	-0.057	0.975	-6.273
		Q4	0.120	-0.666	-0.933	0.928	0.427	8.373	-0.459	1.341	-8.868
	2018	Q1	4.255	-0.892	-0.935	0.719	0.382	0.033	-0.015	1.374	-1.964
		Q2	-1.473	-1.025	-0.935	0.776	0.346	0.025	-0.022	1.387	-7.342
		Q3	2.340	-0.583	-0.931	0.858	0.327	0.551	-0.060	1.445	-3.644
		Q4	-0.585	1.166	-0.997	0.878	2.089	0.068	-0.112	1.082	-4.574
BIRD	2016	Q1	0.059	1.130	-0.916	0.993	1.017	1.184	-0.026	0.841	-3.711
		Q2	1.869	1.131	-0.892	0.927	1.016	1.494	-0.043	0.942	-2.263
		Q3	-5.436	1.094	-0.887	0.903	1.007	0.758	-0.063	0.966	-9.013
		Q4	50.163	1.070	-0.913	0.876	0.931	0.888	-0.088	0.915	41.949
	2017	Q1	4.975	0.940	-0.937	0.816	0.887	0.410	-0.028	0.861	0.568
		Q2	-2.282	0.993	-0.934	0.842	0.870	0.649	-0.041	0.794	-6.113
		Q3	9.038	1.026	-0.939	0.859	0.888	0.838	-0.069	0.756	4.192
		Q4	6.295	1.055	-0.947	0.877	0.893	0.993	-0.093	0.673	1.598
	2018	Q1	2.589	1.113	-0.956	0.936	0.906	1.794	-0.025	0.714	-1.539
		Q2	-0.843	1.047	-0.953	0.947	0.926	0.397	-0.043	0.726	-4.595
		Q3	-0.030	0.995	-0.955	0.993	0.937	0.345	-0.059	0.843	-3.958
		Q4	0.025	0.968	-0.956	1.004	1.013	0.236	-0.088	0.999	-4.078

CASS	2016	Q1	0.779	1.058	-0.698	1.090	2.115	22.642	0.020	1.007	-6.345
		Q2	1.368	1.049	-0.690	1.078	1.114	21.566	0.007	0.867	-5.766
		Q3	-2.902	1.066	-0.683	1.064	0.585	29.316	0.128	0.855	-10.510
		Q4	-1.944	1.039	-0.838	1.090	0.134	1.013	-0.026	0.918	-5.617
	2017	Q1	0.979	1.091	-0.838	1.073	0.225	1.027	0.021	0.952	-2.682
		Q2	-1.364	1.015	-0.704	1.131	0.400	1.005	0.018	1.168	-4.860
		Q3	-2.085	0.978	-0.711	1.173	0.679	0.993	0.023	1.176	-5.471
		Q4	-1.408	0.997	-0.716	1.157	1.058	0.999	-0.021	1.123	-4.989
	2018	Q1	-0.383	1.327	-0.729	1.031	1.573	1.071	0.009	1.119	-3.673
		Q2	-0.006	1.402	-0.602	0.999	4.112	1.093	0.027	1.002	-2.823
		Q3	0.149	1.222	-0.608	1.029	3.163	1.059	0.028	0.979	-2.914
		Q4	0.467	1.308	-0.616	1.069	9.203	1.076	-0.091	1.005	-2.384
GIAA	2016	Q1	-2.381	-0.088	-0.113	0.811	0.964	1.040	0.010	0.985	-6.777
		Q2	-0.703	-0.154	-0.111	0.850	0.987	1.267	-0.005	1.900	-5.666
		Q3	-0.789	-0.128	-0.087	0.860	0.989	1.257	-0.034	1.872	-5.825
		Q4	-0.473	-0.139	-0.126	0.860	0.299	1.173	-0.026	1.841	-5.579
	2017	Q1	0.119	0.423	-0.109	1.040	1.491	1.216	-0.010	1.073	-3.891
		Q2	0.181	0.545	-0.092	1.046	1.431	1.529	-0.036	1.083	-3.895
		Q3	0.127	0.606	-0.057	1.030	1.343	1.360	-0.054	1.063	-3.948
		Q4	0.164	0.641	-0.061	1.037	0.936	1.130	-0.040	1.029	-3.811
	2018	Q1	0.198	1.099	-0.044	1.059	0.910	0.874	-0.007	1.020	-3.132
		Q2	0.222	1.125	-0.009	1.041	0.917	0.607	-0.040	0.983	-3.183
		Q3	0.074	0.925	0.010	1.018	0.977	0.672	-0.106	1.024	-3.844
		Q4	0.063	0.835	-0.028	1.040	0.967	0.801	-0.061	1.054	-3.753
HITZ	2016	Q1	-0.048	0.923	-0.771	0.979	1.034	1.045	-0.014	1.023	-3.931
		Q2	279.827	1.037	-0.792	1.152	1.928	1.009	0.040	0.930	254.192
		Q3	-0.300	1.220	-0.814	1.108	1.091	1.242	0.112	0.934	-3.201
		Q4	-0.185	1.155	-0.718	1.159	1.054	1.055	0.064	0.705	-3.194
	2017	Q1	0.504	0.574	-0.777	1.340	1.882	1.107	0.006	0.867	-3.196
		Q2	0.291	0.697	-0.794	1.163	1.014	1.346	-0.012	0.984	-3.707
		Q3	1.511	0.591	-0.801	1.207	0.978	1.039	-0.055	0.965	-2.794
		Q4	0.457	0.626	-0.722	1.121	1.008	1.203	-0.076	0.969	-3.899
	2018	Q1	0.093	1.019	-0.859	0.978	0.566	1.002	-0.083	0.998	-4.111
		Q2	0.249	0.973	-0.859	1.039	0.565	0.884	-0.119	0.977	-4.101
		Q3	0.310	1.108	-0.865	1.162	1.059	0.758	-0.078	0.964	-3.537
		Q4	0.548	1.184	-0.855	1.208	1.030	0.768	-0.162	0.956	-3.599
IATA	2016	Q1	-5.280	-2.118	-0.878	0.829	1.055	2.205	-0.050	0.949	-12.061
		Q2	-0.034	-1.143	-0.897	1.011	0.943	1.612	-0.026	1.033	-6.011
		Q3	0.315	-0.645	-0.891	0.929	0.896	1.241	-0.036	1.018	-5.289
		Q4	-1.030	-0.327	-0.930	0.948	0.816	1.114	-0.119	1.150	-6.649
	2017	Q1	-5.357	-0.362	-0.920	0.953	2.683	2.092	-0.019	1.136	-10.133
		Q2	-1.285	2.734	-0.911	0.819	2.767	3.170	-0.051	0.925	-3.915
		Q3	0.362	1.569	-0.911	0.954	2.186	2.959	-0.117	0.861	-3.668
		Q4	2.127	1.601	-0.945	0.989	1.871	2.596	-0.158	0.810	-2.145
	2018	Q1	-1.842	0.773	-0.941	1.216	0.729	0.917	-0.022	0.868	-5.577
		Q2	9.763	0.260	-0.911	1.309	0.402	0.846	-0.079	0.985	4.391
		Q3	1.078	0.331	-0.916	1.361	0.645	0.714	-0.103	1.051	-3.573
		Q4	-0.779	0.589	-0.899	1.259	0.917	0.755	-0.133	1.014	-5.230
LEAD	2016	Q1	0.520	1.313	-0.959	0.765	0.832	1.106	-0.034	0.934	-3.419
		Q2	0.459	2.787	-0.966	0.688	0.794	1.167	-0.094	0.972	-2.498
		Q3	0.880	4.604	-0.967	0.711	0.773	1.137	-0.127	0.999	-0.580
		Q4	1.097	4.360	-0.970	0.690	0.746	1.300	-0.149	0.987	-0.753
	2017	Q1	1.098	-2.694	-0.969	0.533	2.634	1.434	-0.022	1.011	-6.602
		Q2	-2.891	1.271	-0.967	0.794	3.323	1.049	-0.044	0.985	-6.338
		Q3	0.797	4.408	-0.971	0.808	2.577	1.051	-0.067	0.967	-0.239
		Q4	0.377	-1.780	-0.968	0.831	3.212	0.904	-0.148	1.027	-6.595
	2018	Q1	0.463	0.429	-0.969	0.938	0.959	0.937	-0.018	1.047	-4.052
		Q2	0.444	42.102	-0.965	0.914	0.896	0.940	-0.032	1.061	34.173
		Q3	-0.023	0.215	-0.969	0.996	1.209	0.858	-0.054	1.090	-4.784
		Q4	-0.021	-0.669	-0.964	0.996	0.284	0.911	-0.331	1.286	-7.068

MIRA	2016	Q1	2.009	1.650	-0.664	0.768	0.868	0.863	-0.080	1.064	-1.828
		Q2	3.599	1.362	-0.684	0.817	0.917	1.012	-0.059	0.997	-0.493
		Q3	1.946	1.059	-0.760	0.887	0.929	0.888	-0.077	0.912	-2.295
		Q4	4.096	1.914	-0.687	0.780	0.871	1.235	0.048	1.167	0.840
	2017	Q1	-0.468	2.185	-0.705	0.958	3.879	0.911	-0.029	1.045	-2.877
		Q2	2.076	3.330	-0.740	0.886	4.018	1.044	-0.038	1.170	0.346
		Q3	0.748	1.362	-0.753	0.981	4.280	0.788	-0.045	1.150	-2.556
		Q4	-0.387	0.646	-0.735	1.060	12.614	0.609	-0.128	1.011	-3.538
	2018	Q1	-0.615	0.461	-0.736	1.131	79.568	0.815	-0.036	1.015	4.237
		Q2	-0.810	0.322	-0.744	1.175	165.661	0.660	-0.049	0.969	13.850
		Q3	-0.492	0.539	-0.751	1.127	22.174	0.878	-0.055	0.944	-2.260
		Q4	-0.345	1.007	-0.774	1.060	0.770	0.837	-0.038	0.775	-4.085
SDMU	2016	Q1	-0.686	1.094	-0.951	0.803	1.501	1.114	-0.009	1.058	-4.542
		Q2	4.670	1.326	-0.953	0.807	0.398	0.922	-0.035	0.946	0.427
		Q3	0.030	1.217	-0.951	0.742	0.445	1.349	-0.064	0.956	-4.206
		Q4	1.120	1.083	-0.975	0.825	0.608	1.330	-0.059	0.840	-3.180
	2017	Q1	-7.285	1.248	-0.975	0.767	0.618	1.230	0.005	0.875	-10.507
		Q2	3.213	1.280	-0.975	0.778	0.609	1.646	-0.029	0.876	-1.042
		Q3	-0.022	1.353	-0.974	0.998	0.551	0.932	-0.059	0.855	-3.772
		Q4	0.527	2.436	-0.995	0.871	1.588	1.506	-0.152	1.053	-2.872
	2018	Q1	0.229	-5.600	-0.995	0.909	1.417	1.468	-0.026	1.112	-9.949
		Q2	-0.095	2.909	-0.995	1.033	1.263	0.065	-0.045	1.089	-2.165
		Q3	0.285	2.294	-0.995	0.905	1.022	0.993	-0.069	1.133	-2.809
		Q4	0.003	1.198	-0.985	1.000	0.667	0.765	-0.107	1.111	-4.161
TMAS	2016	Q1	-0.509	1.095	-0.978	1.017	0.011	1.190	-0.062	0.876	-4.569
		Q2	-0.200	1.006	-0.978	1.099	0.605	1.301	-0.077	0.930	-4.332
		Q3	-0.282	0.955	-0.978	1.072	0.725	1.191	-0.135	0.901	-4.709
		Q4	-0.065	1.070	-0.938	1.020	0.409	1.117	-0.064	1.117	-4.193
	2017	Q1	-0.121	1.201	-0.959	1.032	0.600	1.098	-0.011	1.104	-3.847
		Q2	0.062	1.912	-0.958	1.012	0.743	0.955	-0.049	1.082	-3.171
		Q3	0.340	2.001	-0.959	1.110	0.681	0.869	0.004	1.158	-2.513
		Q4	0.325	2.212	-0.911	1.140	3.523	0.937	-0.026	1.071	-2.086
	2018	Q1	2.196	1.807	-0.918	1.325	82.728	0.698	-0.021	1.001	8.621
		Q2	2.328	1.219	-0.918	1.220	7.656	0.776	-0.053	0.999	-0.686
		Q3	2.795	1.255	-0.920	1.187	8.090	0.786	-0.070	0.994	-0.283
		Q4	-0.771	1.381	-0.857	1.159	0.989	0.827	-0.112	0.959	-4.455
LRNA	2016	Q1	-1.385	3.150	-0.522	0.781	0.510	1.333	-0.045	0.780	-3.365
		Q2	-0.423	2.824	-0.508	0.834	0.639	1.307	-0.053	0.781	-2.747
		Q3	3.622	3.436	-0.478	0.824	0.673	1.214	-0.102	0.534	1.413
		Q4	1.821	2.463	-0.576	0.778	0.710	1.239	-0.063	0.986	-1.188
	2017	Q1	-0.614	-0.797	-0.559	0.867	2.532	1.117	-0.048	1.005	-6.045
		Q2	-0.842	2.173	-0.594	0.859	2.921	1.035	-0.009	1.016	-3.305
		Q3	-2.365	-10.997	-0.566	0.789	9.730	1.116	-0.178	1.388	-17.016
		Q4	-0.492	27.440	-0.727	0.841	106.130	1.039	-0.185	0.930	31.263
	2018	Q1	-0.369	0.553	-0.728	0.840	10.557	1.152	-0.048	1.070	-3.774
		Q2	-0.596	2.504	-0.749	0.938	2.819	1.057	-0.084	1.042	-3.141
		Q3	-0.184	-0.437	-0.724	0.925	0.246	1.065	0.049	0.900	-5.098
		Q4	-0.544	0.047	-0.882	0.959	0.017	1.067	-0.095	0.802	-5.686
SMDR	2016	Q1	10.407	0.239	-0.918	2.633	0.895	0.325	-0.025	0.942	6.552
		Q2	-4.558	0.917	-0.910	0.903	0.910	1.073	-0.026	0.941	-8.261
		Q3	0.843	0.973	-0.910	0.904	0.914	1.094	-0.029	0.945	-3.257
		Q4	1.763	0.970	-0.902	0.901	0.943	1.150	-0.062	0.972	-2.581
	2017	Q1	-27.650	4.940	-0.581	0.341	0.684	3.398	-0.009	0.684	-26.528
		Q2	-0.131	1.157	-0.885	0.990	0.946	1.102	-0.008	0.980	-3.809
		Q3	0.138	1.032	-0.879	1.040	0.962	1.033	-0.016	1.017	-3.668
		Q4	0.246	1.022	-0.879	1.060	0.979	1.055	-0.024	1.009	-3.593
	2018	Q1	0.290	1.113	-0.561	1.055	1.332	1.024	-0.012	0.992	-3.240
		Q2	0.361	1.152	-0.874	1.092	0.984	0.949	-0.029	1.046	-3.356
		Q3	0.636	1.142	-0.869	1.130	0.969	0.967	-0.052	1.014	-3.177
		Q4	0.565	1.139	-0.876	1.120	0.974	0.909	-0.035	1.018	-3.169

TPMA	2016	Q1	49.891	1.726	-0.977	0.539	0.743	1.453	-0.035	0.917	42.108
		Q2	3.977	1.262	-0.977	0.570	0.758	1.353	-0.056	0.928	-0.619
		Q3	-8.503	1.049	-0.978	0.630	0.778	1.233	-0.064	0.937	-12.259
		Q4	1.820	0.889	-0.980	0.658	0.825	1.491	-0.081	0.896	-2.990
	2017	Q1	-1.297	0.542	-0.977	1.161	0.826	0.847	-0.015	0.895	-5.308
		Q2	2.300	0.682	-0.973	1.184	0.835	0.919	-0.043	0.896	-1.990
		Q3	-0.574	0.758	-0.974	1.142	0.836	0.913	-0.070	0.863	-4.718
		Q4	-1.120	0.798	-0.981	1.137	0.824	0.912	-0.088	0.859	-5.275
	2018	Q1	-0.770	0.790	-0.990	1.119	0.843	1.176	-0.021	0.840	-4.700
		Q2	1.091	0.812	-0.994	1.165	0.847	0.976	-0.022	0.850	-2.904
		Q3	0.692	0.820	-0.991	1.189	0.859	0.994	-0.041	0.827	-3.323
		Q4	0.742	0.897	-0.973	1.163	0.870	0.953	-0.069	0.825	-3.346
TRAM	2016	Q1	0.233	0.532	-0.510	0.889	0.210	0.897	-0.003	1.381	-4.143
		Q2	0.643	-0.304	-0.599	0.850	2.100	1.027	-0.005	1.068	-4.319
		Q3	1.255	-0.031	-0.661	0.905	1.292	0.951	-0.110	1.132	-4.073
		Q4	-5.436	0.323	-0.482	0.798	1.720	0.380	-0.188	1.098	-10.134
	2017	Q1	-3.063	0.983	-0.666	0.750	1.694	1.345	-0.015	1.076	-6.811
		Q2	0.818	0.981	-0.661	0.732	0.780	1.215	-0.044	1.078	-3.476
		Q3	1.209	0.638	-0.699	0.702	0.713	1.993	-0.136	1.062	-4.040
		Q4	0.439	1.218	-0.389	1.436	0.475	1.479	0.000	0.562	-2.577
	2018	Q1	1.095	2.785	-0.434	6.196	0.490	1.271	-0.006	0.384	3.766
		Q2	1.066	2.162	-0.441	8.917	0.498	0.925	-0.035	0.394	5.511
		Q3	1.060	1.936	-0.422	10.742	0.762	0.511	-0.029	0.376	7.070
		Q4	1.865	1.000	-0.144	9.010	2.052	5.860	-0.789	3.027	0.322
WEHA	2016	Q1	0.042	1.136	-0.337	0.941	1.391	0.947	-0.025	0.943	-3.484
		Q2	0.155	1.265	-0.176	0.857	0.653	1.047	-0.083	0.966	-3.649
		Q3	0.123	1.114	-0.132	0.929	0.534	1.037	-0.114	1.039	-3.914
		Q4	0.351	0.823	-0.036	0.834	0.509	0.901	-0.250	1.032	-4.634
	2017	Q1	-8.964	0.691	-0.005	0.828	0.394	1.168	0.218	0.662	-11.066
		Q2	0.732	0.745	0.055	0.932	8.067	0.945	0.177	0.723	-1.271
		Q3	0.509	0.630	0.131	0.890	2.863	0.917	0.158	0.683	-2.259
		Q4	-0.006	0.663	0.063	1.003	1.897	0.941	0.006	0.743	-3.473
	2018	Q1	-0.160	1.017	0.109	1.187	1.836	0.856	-0.027	1.191	-3.399
		Q2	-0.140	0.964	0.060	1.162	0.286	0.998	-0.025	1.240	-3.681
		Q3	-0.337	0.976	0.018	1.165	0.996	0.951	-0.034	1.251	-3.825
		Q4	1.671	0.942	-0.184	1.156	1.476	0.990	-0.100	1.095	-2.304

LAMPIRAN 4. Hasil Pengelolaan SPSS Analisis Diskriminan Dengan Variabel Dependen Financial Stability

1) Hasil Hitung Jumlah dan Persentase Data

Analysis Case Processing Summary

Unweighted Cases		N	Percent
Valid		141	100.0
Excluded	Missing or out-of-range group codes	0	.0
	At least one missing discriminating variable	0	.0
	Both missing or out-of-range group codes and at least one missing discriminating variable	0	.0
	Total	0	.0
Total		141	100.0

Group Statistics

FS		Mean	Std. Deviation	Valid N (listwise)	
				Unweighted	Weighted
.0000	DSRI	.517724	2.2962024	95	95.000
	GMI	.941458	1.1024400	95	95.000
	AQI	-.797608	.2438795	95	95.000
	SGI	.955909	.1642133	95	95.000
	DEPI	1.517586	1.8700961	95	95.000
	SGAI	1.152966	.5704703	95	95.000

	TATA	-.058640	.0540144	95	95.000
	LVGI	.992355	.1441140	95	95.000
1.0000	DSRI	-.136724	1.5914320	46	46.000
	GMI	1.066561	.3648216	46	46.000
	AQI	-.645376	.3576975	46	46.000
	SGI	1.068470	.1062427	46	46.000
	DEPI	1.520704	1.6916072	46	46.000
	SGAI	1.099704	.1975911	46	46.000
	TATA	-.032572	.0518388	46	46.000
	LVGI	1.004350	.0961647	46	46.000
Total	DSRI	.304216	2.1092706	141	141.000
	GMI	.982272	.9285914	141	141.000
	AQI	-.747944	.2935831	141	141.000
	SGI	.992631	.1566483	141	141.000
	DEPI	1.518604	1.8077448	141	141.000
	SGAI	1.135590	.4813362	141	141.000
	TATA	-.050135	.0545264	141	141.000
	LVGI	.996268	.1301888	141	141.000

Tests of Equality of Group Means

	Wilks' Lambda	F	df1	df2	Sig.
DSRI	.979	3.027	1	139	.084
GMI	.996	.561	1	139	.455
AQI	.940	8.797	1	139	.004

SIG	.886	17.938	1	139	.000
DEPI	1.000	.000	1	139	.992
SGAI	.997	.378	1	139	.540
TATA	.949	7.408	1	139	.007
LVGI	.998	.262	1	139	.610

Analysis 1

Box's Test of Equality of Covariance Matrices

FS	Rank	Log Determinant
.0000	3	-12.289
1.0000	3	-12.467
Pooled within-groups	3	-12.194

2) Hasil Hitung Box's M

Box's M	21.296
F	Approx. 3.450
df1	6
df2	52534.704
Sig.	.721

Stepwise Statistics

Step	Entered	Min. D Squared					
		Statistic	Between Groups	Exact F			
				Statistic	df1	df2	Sig.
1	SGI	.579	.0000 and 1.0000	17.938	1	139.000	4.128E-5
2	AQI	.909	.0000 and 1.0000	13.991	2	138.000	2.933E-6
3	TATA	1.170	.0000 and 1.0000	11.913	3	137.000	5.574E-7

At each step, the variable that maximizes the Mahalanobis distance between the two closest groups is entered.

- Maximum number of steps is 16.
- Maximum significance of F to enter is .05.
- Minimum significance of F to remove is .10.
- F level, tolerance, or VIN insufficient for further computation.

Step		Tolerance	Sig. of F to Remove	Min. D Squared	Between Groups
1	SGI	1.000	.000		
2	SGI	.997	.000	.284	.0000 and 1.0000
	AQI	.997	.003	.579	.0000 and 1.0000
3	SGI	.997	.000	.533	.0000 and 1.0000
	AQI	.997	.004	.828	.0000 and 1.0000
	TATA	.999	.011	.909	.0000 and 1.0000

Variables Not in the Analysis

Step		Tolerance	Min. Tolerance	Sig. of F to Enter	Min. D Squared	Between Groups
0	DSRI	1.000	1.000	.084	.098	.0000 and 1.0000
	GMI	1.000	1.000	.455	.018	.0000 and 1.0000
	AQI	1.000	1.000	.004	.284	.0000 and 1.0000
	SGI	1.000	1.000	.000	.579	.0000 and 1.0000
	DEPI	1.000	1.000	.992	.000	.0000 and 1.0000
	SGAI	1.000	1.000	.540	.012	.0000 and 1.0000
	TATA	1.000	1.000	.007	.239	.0000 and 1.0000
	LVGI	1.000	1.000	.610	.008	.0000 and 1.0000
1	DSRI	1.000	1.000	.119	.669	.0000 and 1.0000
	GMI	.969	.969	.155	.654	.0000 and 1.0000
	AQI	.997	.997	.003	.909	.0000 and 1.0000
	DEPI	.999	.999	.922	.579	.0000 and 1.0000
	SGAI	.983	.983	.959	.579	.0000 and 1.0000
	TATA	1.000	1.000	.010	.828	.0000 and 1.0000
	LVGI	.979	.979	.285	.621	.0000 and 1.0000
2	DSRI	.993	.990	.204	.973	.0000 and 1.0000
	GMI	.967	.965	.139	.997	.0000 and 1.0000
	DEPI	.999	.996	.939	.910	.0000 and 1.0000
	SGAI	.966	.966	.746	.914	.0000 and 1.0000
	TATA	.999	.997	.011	1.170	.0000 and 1.0000
	LVGI	.959	.959	.531	.925	.0000 and 1.0000
3	DSRI	.990	.989	.263	1.223	.0000 and 1.0000

GMI	.964	.964	.114	1.275	.0000 and 1.0000
DEPI	.998	.996	.979	1.170	.0000 and 1.0000
SGAI	.963	.963	.636	1.179	.0000 and 1.0000
LVGI	.959	.959	.530	1.186	.0000 and 1.0000

3) Hasil Hitung Wilk's Lamda

Wilks' Lambda

Step	Number of Variables	Lambda	df1	df2	df3	Exact F			
						Statistic	df1	df2	Sig.
1	1	.886	1	1	139	17.938	1	139.000	.000
2	2	.831	2	1	139	13.991	2	138.000	.000
3	3	.793	3	1	139	11.913	3	137.000	.000

4) Hasil Hitung Eigenvalues

Summary of Canonical Discriminant Functions

Eigenvalues

Function	Eigenvalue	% of Variance	Cumulative %	Canonical Correlation
1	1.790 ^a	100.0	100.0	.805

Wilks' Lambda

Test of Function(s)	Wilks' Lambda	Chi-square	df	Sig.
1	.793	31.873	3	.000

5) Hasil Hitung Standardized Canonical Discriminant

Standardized Canonical Discriminant Function

Coefficients

	Function
	1
AQI	.542
SGL	.739
TATA	.472

Structure Matrix

	Function
	1
SGL	.703
AQI	.493
TATA	.452
SGAI ^a	-.190
GMI ^a	-.170
DSRI ^a	-.078
LVGI ^a	-.031
DEPI ^a	-.003

6) Hasil Hitung Canonical Discriminant

**Canonical Discriminant
Function Coefficients**

	Function
	1
AQI	1.895
SGL	4.996
TATA	8.853
(Constant)	-3.098

Functions at groups centroid

FS	Function
	1
.0000	-.353
1.0000	.729

Classification Statistics

Classification Processing Summary

Processed	141
Excluded	0
Missing or out-of-range group codes	
At least one missing discriminating variable	0
Used in Output	141

7) Hasil Hitung Prior Probabilities for Groups

FS	Prior	Cases Used in Analysis	
		Unweighted	Weighted
.0000	.500	95	95.000
1.0000	.500	46	46.000
Total	1.000	141	141.000

8) Hasil Interpretasi Terhadap Fungsi Diskriminan

		FS	Predicted Group Membership		Total
			.0000	1.0000	
Original	Count	.0000	65	30	95
		1.0000	13	33	46
	%	.0000	68.4	31.6	100.0
		1.0000	28.3	71.7	100.0
Cross-validated ^b	Count	.0000	64	31	95
		1.0000	13	33	46
	%	.0000	67.4	32.6	100.0
		1.0000	28.3	71.7	100.0

a. 69.5% of original grouped cases correctly classified.

b. Cross validation is done only for those cases in the analysis. In cross validation, each case is classified by the functions derived from all cases other than that case.

c. 68.8% of cross-validated grouped cases correctly classified.

LAMPIRAN 5

DAFTAR PERUSAHAAN *FRAUD* PADA PERUSAHAAN INDUSTRI
TRANSPORTASI YANG TERDAFTAR DIBURSA EFEK INDONESIA
PERIODE 2016-2018

No	Kode Perusahaan	Nama Perusahaan	Tahun	Waktu
1	APOL	Arpeni Pratama Ocean Line Tbk	2016	Q2
				Q3
				Q4
			2018	Q1
				Q4
2	ASSA	Adi Sarana Armada Tbk	2016	Q1
				Q2
				Q3
				Q4
			2017	Q1
				Q2
				Q4
			2018	Q1
				Q2

				Q3
3	BBRM	Bina Buana Raya Tbk	2016	Q2
				Q3
			2017	Q2
				Q3
			2018	Q1
				Q3
4	CASS	Cardig Aero Services Tbk	2017	Q2
				Q3
				Q4
			2018	Q1
				Q2
				Q3
				Q4
				Q4
5	BIRD	Blue Bird Tbk	2016	Q1
				Q2
				Q3
				Q4

			2017	Q1	
				Q2	
				Q3	
				Q4	
				2018	Q1
					Q2
					Q3
					Q4
6	HITS	Humpus Intermoda Transportasi Tbk	2016	Q1	
				Q3	
				Q4	
			2017	Q1	
				Q2	
				Q3	
				Q4	
			2018	Q1	
				Q2	
				Q3	

				Q4
7	IATA	Indonesia Air Transportasi Tbk	2016	Q1
				Q2
				Q3
				Q4
			2017	Q1
				Q2
				Q3
				Q4
			2018	Q1
				Q2
				Q3
				Q4
8	LRNA	PT. Eka Sari Lorena Transport Tbk	2016	Q1
				Q2
				Q4
			2017	Q1
				Q2

			2018	Q1
				Q2
				Q3
9	LEAD	PT. Logindo Samudra Makmur Tbk	2016	Q1
				Q2
				Q4
			2017	Q2
				Q3
			2018	Q1
				Q3
			10	GIAA
Q2				
2017	Q1			
	Q2			
	Q3			
			Q1	
			Q2	

				Q3
				Q4
11	MIRA	Mitra Internasional Resources Tbk	2016	Q1
				Q2
				Q3
				Q4
			2018	Q3
				Q4
12	SDMU	Sidomulyo Selaras Tbk	2016	Q1
				Q2
				Q3
				Q4
			2017	Q1
				Q2
				Q3
			2018	Q1
				Q3
				Q4

13	SMDR	Samudera Indonesia Tbk	2016	Q2			
				Q3			
				Q4			
			2017	Q2			
				Q3			
				Q4			
			2018	Q1			
				Q2			
				Q3			
				Q4			
			14	TPMA	Trans Power Marine Tbk	2016	Q2
							Q4
2017	Q1						
	Q2						
	Q3						
	Q4						
2018	Q1						
	Q2						

				Q3
				Q4
15	TRAM	Trada Maritime Tbk	2016	Q2
				Q4
16	TMAS	Pelayam Tempura Emas Tbk	2016	Q2
				Q3
			2017	Q1
				Q2
				Q3
				Q4
			2018	Q2
				Q3
				Q4
17	WEHA	Panorama Transportasi Tbk	2016	Q2
				Q3
				Q4
			2018	Q3
				Q4

LAMPIRAN 6. HASIL PENGELOLAAN DATA PADA SPSS UNTUK VARIABEL DEPENDEN *FINANCIAL STATEMENT FRAUD*

1. Hasil Pengelolaan Analisis Regresi Logistik

**Dependent Variable
Encoding**

Original Value	Internal Value
tidak fraud	0
fraud	1

Block 0: Beginning Block

1) Hasil Perhitungan *Overall Model Fit*

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficient s Constant
Step	1	195.460	.014
0	2	195.460	.014

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 195.460

c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed	Predicted		Percentage Correct
	tidak fraud	fraud	
Step 0	tidak fraud	70	.0
	fraud	71	100.0
Overall Percentage			50.4

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 0	Constant	.014	.168	.007	1	.933	1.014

Variables not in the Equation

		Score	df	Sig.
Step 0	Variables	FS	1	.427
		ROA	1	.071
		NOI	1	.243
		EM	1	.949
		RAT	1	.140

Overall Statistics	8.552	5	.128
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Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients					
			Constant	FS	ROA	NOI	EM	RAT
Step 1	1	186.228	-.156	.290	-7.259	-.279	-	-.228
							.027	
	2	185.792	-.220	.304	-8.568	-.452	.018	-.272
	3	185.740	-.231	.313	-8.685	-.573	.038	-.275
	4	185.738	-.232	.315	-8.693	-.605	.043	-.275
	5	185.738	-.232	.315	-8.693	-.606	.043	-.275
	6	185.738	-.232	.315	-8.693	-.606	.043	-.275

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 195.460

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	9.723	5	.083
	Block	9.723	5	.083

Mode 1	9.723	5	.083
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2) Hasil Perhitungan Koefisien Derteminasi (*Nagelkerke R Square*)

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	13.752	8	.088

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	185.738 ^a	.067	.089

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

3) Hasil Perhitungan Untuk Menilai Kelayakan Model Regresi

Contingency Table for Hosmer and Lemeshow Test

		Z = tidak fraud		Z = fraud		Total
		Observed	Expected	Observed	Expected	
Step 1	1	9	10.735	5	3.265	14
	2	12	8.177	2	5.823	14
	3	9	7.409	5	6.591	14

4	6	7.085	8	6.915	14
5	5	6.887	9	7.113	14
6	3	6.708	11	7.292	14
7	7	6.560	7	7.440	14
8	9	6.307	5	7.693	14
9	6	5.694	8	8.306	14
10	4	4.438	11	10.562	15

4) Hasil Perhitungan Matriks Klasifikasi

Classification Table^a

	Observed	Predicted		Percentage Correct
		tidak fraud	fraud	
Step 1	Z	35	35	50.0
		18	53	74.6
Overall Percentage				62.4

a. The cut value is .500

5) Hasil Perhitungan Model Regresi Yang Terbentuk dan Pengujian Hipotesis

Variables in the Equation

B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
						Lower	Upper

FS	.315	1.700	.034	1	.853	1.370	.049	38.329
ROA	-.8693	4.273	4.139	1	.042	.000	.000	.727
NOI	-.606	.715	.719	1	.397	.545	.134	2.215
EM	.043	.853	.003	1	.960	1.044	.196	5.551
RAT	-.275	.141	3.810	1	.051	.760	.576	1.001
Constant	-.232	.501	.215	1	.643	.793		

a. Variable(s) entered on step 1: FS, ROA, NOI, EM, RAT.

Correlation Matrix

		Constant	FS	ROA	NOI	EM	RAT
Step 1	Constant	1.000	.474	-.033	.002	-.904	.243
	FS	.474	1.000	-.440	-.078	-.478	-.004
	ROA	-.033	-.440	1.000	.043	.126	.374
	NOI	.002	-.078	.043	1.000	-.043	-.020
	EM	-.904	-.478	.126	-.043	1.000	.000
	RAT	.243	-.004	.374	-.020	.000	1.000