

LAMPIRAN I

Tabel 4. 9 Hasil Perhitungan Beneish M-Score

Saat Pandemi	Setelah Pandemi
-4,205	-3,468
-2,530	-2,380
-1,122	-1,277
-2,969	-3,119
-2,294	-1,881
-1,425	-2,386
-2,062	-3,971
-2,574	-2,487
-2,360	-2,581
-2,732	-2,389
-2,500	-2,357
-1,690	-1,686
-2,701	-2,300
0,069	-4,178
-2,159	-2,646
-2,026	-2,494
-2,462	-2,700
-2,064	-2,527
-1,897	-2,913
-2,640	-2,914

LAMPIRAN II

TABEL HASIL PERHITUNGAN SPSS

Tabel 4. 10 Hasil Uji Normalitas

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Saat_Pandemi	.168	20	.143	.910	20	.063
Setelah_Pandemi	.164	20	.161	.937	20	.214

a. Lilliefors Significance Correction

Tabel 4. 11 Paired Samples Statistics

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error
Pair 1	Saat_Pandemi	-2.2172	20	.83058	.18572
	Setelah_Pandemi	-2.6327	20	.68825	.15390

Tabel 4. 12 Hasil Uji Paired Samples T-Test

Paired Samples Test									
		Paired Differences							
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
					Lower	Upper			
Pair 1	Saat Pandemi - Setelah Pandemi	.41555	1.07908	.24129	-.08947	.92057	1.722	19	.101

LAMPIRAN III

TABULASI PERHITUNGAN

1. *Days sales Receivable Index (DSRI)*

No	Kode	DSRI				
		2020	2021	2022	2023	2024
1	ACST	2,987	0,615	0,603	0,982	0,556
2	ADHI	1,124	0,912	0,982	1,318	0,703
3	BDKR	0,431	0,650	4,766	0,716	3,760
4	BUKK	1,900	0,822	0,868	0,620	22,206
5	CENT	0,904	0,807	0,976	1,043	1,028
6	DGIK	4,290	1,032	0,236	0,815	0,599
7	FIMP	0,155	4,642	4,050	0,923	1,597
8	IDPR	1,019	1,269	0,716	1,623	0,805
9	JKON	1,275	1,056	1,184	0,818	1,079
10	JSMR	1,623	0,529	0,315	0,735	0,854
11	NRCA	1,128	1,387	0,682	0,737	1,015
12	PBSA	1,112	3,092	0,304	0,532	1,384
13	PPRE	1,708	0,882	0,818	1,843	0,775
14	PTDU	4,995	0,150	1,492	1,144	0,564
15	PTPP	1,500	1,187	1,013	0,784	0,838
16	SSIA	1,219	1,288	0,676	0,689	0,905
17	TOTL	1,279	0,987	0,798	0,896	0,850
18	WEGE	1,394	0,844	1,152	0,731	1,121
19	WIKA	1,374	0,578	0,817	0,842	0,932
20	WSKT	1,503	1,139	0,750	0,588	1,007

2. *Sales Receivable Index (DSRI)*

No	Kode	GMI				
		2020	2021	2022	2023	2024
1	ACST	3,277	0,806	0,636	1,000	0,741
2	ADHI	1,414	0,941	0,849	0,675	1,503
3	BDKR	0,346	0,508	1,084	1,468	4,466
4	BUKK	1,517	1,032	0,931	0,809	1,406
5	CENT	0,769	0,926	0,514	0,920	1,024
6	DGIK	1,934	1,311	0,982	0,806	0,718
7	FIMP	2,194	1,000	1,250	0,915	1,219
8	IDPR	1,469	0,748	0,823	0,822	1,156
9	JKON	1,835	1,160	0,779	0,982	1,174
10	JSMR	1,922	0,903	0,915	0,778	0,743
11	NRCA	1,255	1,249	0,678	0,850	0,859
12	PBSA	1,100	1,980	0,381	1,278	0,496
13	PPRE	1,649	0,832	0,772	1,069	0,897

14	PTDU	2,489	0,199	1,577	1,306	2,705
15	PTPP	1,489	0,944	0,886	1,025	0,932
16	SSIA	1,359	1,253	0,651	0,797	0,726
17	TOTL	1,080	1,314	0,766	0,752	0,980
18	WEGE	1,625	0,887	1,339	0,595	1,083
19	WIKA	1,646	0,929	0,829	0,953	1,171
20	WSKT	1,939	1,324	0,799	1,397	1,023

3. *Assets Quality Index (AQI)*

No	Kode	AQI				
		2020	2021	2022	2023	2024
1	ACST	2,611	0,835	0,691	1,141	0,509
2	ADHI	1,274	1,012	1,350	1,171	1,212
3	BDKR	0,733	0,865	0,673	2,057	0,113
4	BUKK	1,348	1,270	1,193	1,338	0,939
5	CENT	0,957	1,074	0,560	1,024	0,726
6	DGIK	1,289	1,038	1,136	0,914	0,895
7	FIMP	0,000	0,483	0,636	0,589	0,195
8	IDPR	3,346	1,804	0,920	0,853	2,094
9	JKON	0,925	1,011	1,117	1,060	1,039
10	JSMR	1,016	0,999	0,967	1,086	1,014
11	NRCA	0,986	0,749	0,829	1,101	1,853
12	PBSA	1,116	0,889	1,092	0,665	1,602
13	PPRE	2,513	1,290	1,223	0,762	1,403
14	PTDU	0,681	0,628	1,112	1,281	1,349
15	PTPP	1,335	1,258	1,198	1,079	1,148
16	SSIA	1,296	1,044	1,003	1,037	0,862
17	TOTL	1,076	1,074	0,909	0,896	1,172
18	WEGE	1,270	1,168	1,082	0,887	0,999
19	WIKA	3,923	0,365	1,065	1,143	1,074
20	WSKT	1,167	0,869	1,113	1,189	0,956

4. *Sales Growth Index (SGI)*

No	Kode	SGI				
		2020	2021	2022	2023	2024
1	ACST	0,305	1,241	1,572	1,000	1,350
2	ADHI	0,707	1,062	1,178	1,482	0,665
3	BDKR	2,887	1,970	0,923	0,681	0,224
4	BUKK	0,659	0,969	1,075	1,237	0,711
5	CENT	1,301	1,080	1,945	1,087	0,977
6	DGIK	0,517	0,763	1,018	1,241	1,393
7	FIMP	0,456	0,745	1,074	1,092	0,820
8	IDPR	0,681	1,338	1,215	1,216	0,865
9	JKON	0,545	0,862	1,283	1,019	0,852
10	JSMR	0,520	1,107	1,093	1,286	1,346
11	NRCA	0,797	0,801	1,475	1,176	1,165

12	PBSA	0,909	0,505	2,622	0,783	2,015
13	PPRE	0,606	1,201	1,295	0,936	1,115
14	PTDU	0,402	5,014	0,634	0,766	0,370
15	PTPP	0,672	1,059	1,129	0,976	1,073
16	SSIA	0,736	0,798	1,536	1,255	1,378
17	TOTL	0,926	0,761	1,305	1,330	1,020
18	WEGE	0,615	1,127	0,747	1,682	0,923
19	WIKA	0,608	1,077	1,206	1,049	0,854
20	WSKT	0,516	0,755	1,252	0,716	0,977

5. Depreciation Index (DEPI)

No	Kode	DEPI				
		2020	2021	2022	2023	2024
1	ACST	-0,574	2,670	1,624	1,260	1,139
2	ADHI	0,976	0,815	0,977	0,923	0,988
3	BDKR	1,011	0,970	1,060	1,043	0,697
4	BUKK	0,856	0,882	0,918	0,945	1,073
5	CENT	1,259	0,958	1,944	0,902	0,394
6	DGIK	0,483	0,411	0,744	0,805	0,191
7	FIMP	0,670	0,794	0,792	0,828	0,853
8	IDPR	0,880	0,900	0,951	0,950	0,958
9	JKON	0,899	0,924	0,990	0,998	0,991
10	JSMR	0,925	0,970	0,771	1,023	0,979
11	NRCA	1,005	1,055	1,003	1,007	0,995
12	PBSA	0,974	0,668	1,169	1,135	0,775
13	PPRE	0,789	0,823	0,859	0,916	0,936
14	PTDU	0,966	1,066	2,192	0,972	1,324
15	PTPP	0,853	0,719	0,857	0,801	0,856
16	SSIA	0,902	0,358	0,959	0,982	1,112
17	TOTL	0,911	0,933	0,983	0,977	0,981
18	WEGE	0,883	0,734	0,782	0,895	0,913
19	WIKA	0,863	1,104	0,883	0,926	0,871
20	WSKT	0,757	0,769	0,888	0,837	0,913

6. Sales, General and Administrative Expenses Index (SGAI)

No	Kode	SGAI				
		2020	2021	2022	2023	2024
1	ACST	7,794	0,478	0,208	0,986	0,810
2	ADHI	1,151	0,822	0,971	0,817	1,584
3	BDKR	0,316	0,631	1,104	9,317	1,177
4	BUKK	1,445	1,051	0,853	1,336	2,183
5	CENT	2,567	0,687	2,507	0,089	2,020
6	DGIK	1,555	0,843	1,145	0,628	0,680
7	FIMP	0,963	2,786	0,953	1,017	1,099
8	IDPR	1,277	0,649	0,876	0,810	1,191
9	JKON	1,401	1,093	0,852	1,072	1,279
10	JSMR	1,250	1,271	1,226	0,591	0,855

11	NRCA	1,135	0,957	0,842	1,036	0,779
12	PBSA	0,859	1,877	0,401	1,291	0,570
13	PPRE	1,152	1,132	1,032	1,080	1,024
14	PTDU	1,783	0,611	1,267	1,174	1,286
15	PTPP	1,059	1,012	0,990	1,087	1,035
16	SSIA	1,000	1,110	0,836	0,998	0,816
17	TOTL	1,112	0,978	0,991	0,886	0,862
18	WEGE	1,449	0,817	1,400	0,719	1,683
19	WIKA	1,582	-0,801	-0,781	1,291	1,480
20	WSKT	2,406	1,794	0,665	1,351	0,911

7. *Leverage Index (LVGI)*

No	Kode	LVGI				
		2020	2021	2022	2023	2024
1	ACST	0,919	0,615	1,241	1,243	1,238
2	ADHI	1,053	1,005	0,908	0,991	0,937
3	BDKR	1,287	0,922	1,016	0,922	0,528
4	BUKK	0,885	0,851	1,064	1,181	0,968
5	CENT	1,427	1,052	1,447	1,042	0,784
6	DGIK	0,837	0,856	0,921	0,946	1,380
7	FIMP	0,609	0,258	1,435	0,760	1,122
8	IDPR	1,249	1,192	1,009	1,026	0,900
9	JKON	0,911	0,875	0,931	0,909	0,896
10	JSMR	0,993	0,982	0,961	0,972	0,846
11	NRCA	0,954	0,947	1,119	0,956	1,011
12	PBSA	0,925	1,066	0,982	1,007	1,226
13	PPRE	0,992	0,980	1,015	0,919	1,011
14	PTDU	0,732	1,184	1,037	1,108	1,250
15	PTPP	1,008	1,006	1,001	0,986	0,998
16	SSIA	0,997	1,073	1,018	0,971	0,485
17	TOTL	0,952	0,905	1,067	1,127	1,001
18	WEGE	1,060	0,941	0,884	1,015	1,009
19	WIKA	1,094	0,991	1,024	1,115	0,951
20	WSKT	1,106	1,009	1,005	1,028	1,022

8. *Total Accruals to Total Assets Index (TATA)*

No	Kode	TATA				
		2020	2021	2022	2023	2024
1	ACST	-1,015	-0,359	-0,111	-0,171	-0,149
2	ADHI	-0,036	-0,036	-0,026	0,005	-0,034
3	BDKR	-0,285	0,195	0,037	0,080	-0,020
4	BUKK	-0,065	-0,021	0,041	-0,046	0,018
5	CENT	-0,161	-0,161	-0,023	-0,129	-0,132
6	DGIK	0,067	0,065	0,025	0,101	0,027
7	FIMP	0,011	-0,388	0,046	-0,041	-0,043
8	IDPR	-0,240	-0,102	0,001	-0,001	-0,182

9	JKON	-0,018	-0,069	0,031	0,006	-0,029
10	JSMR	-0,014	-0,019	-0,019	0,020	-0,006
11	NRCA	-0,039	-0,038	0,029	-0,027	0,007
12	PBSA	-0,009	0,053	-0,080	-0,009	0,231
13	PPRE	-0,018	-0,015	-0,386	0,015	-0,075
14	PTDU	0,268	0,237	-0,265	-0,110	-0,638
15	PTPP	0,011	-0,002	0,002	-0,005	-0,003
16	SSIA	0,096	0,069	0,043	-0,003	-0,026
17	TOTL	0,058	-0,013	-0,063	0,026	-0,110
18	WEGE	0,009	0,019	0,153	-0,094	0,057
19	WIKa	0,000	0,057	0,039	-0,075	-0,041
20	WSKT	-0,092	-0,020	-0,016	-0,066	-0,020

