Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
AKPI (2022)	0.3377	0.5066	0.3333	0	0
AKPI (2021)	0.1667	0.5614	0.3333	0	1
ALDO (2024)	0.1902	0.4983	0.3333	0	0
ALDO (2023)	-0.0210	0.5376	0.3333	0	1
ALDO (2022)	0.3972	0.5123	0.3333	0	0
ALDO (2021)	0.5099	0.4191	0.3333	0	0
ALKA (2024)	-23.0555	0.0550	0.5000	0	0
ALKA (2023)	23.7757	0.3867	0.3333	0	1
ALKA (2022)	-0.1292	0.7124	0.3333	0	0
ALKA (2021)	-0.1362	0.7420	0.3333	0	0
ALMI (2024)	-2.7381	0.7194	0.5000	0	0
ALMI (2023)	-1.0220	0.6007	0.6667	0	0
ALMI (2022)	3.5828	0.5439	0.6667	0	0
ALMI (2021)	0.0043	0.6085	0.6667	0	0
AMFG (2024)	0.5487	0.3820	0.3333	0	0
AMFG (2023)	0.3508	0.4346	0.3333	0	1
AMFG (2022)	0.3126	0.5018	0.3333	0	1
AMFG (2021)	0.3866	0.5552	0.3333	0	1
APLI (2024)	0.5744	0.2605	0.3333	1	0
APLI (2023)	0.4844	0.3194	0.3333	0	0
APLI (2022)	0.5200	0.4046	0.3333	0	1
APLI (2021)	0.4493	0.4643	0.5000	0	0
ARGO (2024)	-0.4972	0.8912	0.4000	0	1
ARGO (2023)	-0.0818	0.8804	0.2500	0	1
ARGO (2022)	-3.0258	2.2239	0.3333	0	0
ARGO (2021)	-2.8291	2.1456	0.3333	0	1
ARKA (2024)	-0.8219	0.7258	0.5000	0	0
ARKA (2023)	-0.3772	0.7544	0.5000	0	0
ARKA (2022)	0.1456	0.7897	0.6667	0	1
ARKA (2021)	-0.3890	0.7950	0.5000	0	0
ARNA (2024)	0.3812	0.2945	0.5000	0	0
ARNA (2023)	0.2753	0.2921	0.5000	0	1
ARNA (2022)	0.4580	0.2892	0.5000	0	0
ARNA (2021)	0.6295	0.2988	0.5000	0	0
AUTO (2024)	0.5229	0.2588	0.3750	1	1
AUTO (2023)	0.6791	0.2587	0.3750	0	1
AUTO (2022)	0.5285	0.2953	0.3750	0	1
AUTO (2021)	0.6150	0.3010	0.3750	0	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
BAJA (2024)	-0.6165	0.9189	0.5000	0	0
BAJA (2023)	-0.3339	0.8471	0.5000	0	0
BAJA (2022)	-1.2202	0.8493	0.5000	0	0
BAJA (2021)	1.0272	0.7017	0.3333	0	0
BATA (2024)	-1.5530	1.0393	0.3333	0	1
BATA (2023)	0.1000	0.7758	0.3333	0	0
BATA (2022)	0.0547	0.5584	0.3333	0	0
BATA (2021)	0.6604	0.3460	0.3333	0	1
BEEF (2024)	-1.0545	0.8806	0.3333	1	1
BEEF (2023)	-0.0386	0.7964	0.5000	1	1
BEEF (2022)	97.6801	1.4330	0.2000	0	1
BEEF (2021)	-4.7460	1.2589	0.3333	1	1
BELL (2024)	0.0721	0.5350	0.5000	0	1
BELL (2023)	0.2270	0.4996	0.5000	1	0
BELL (2022)	0.1774	0.5028	0.5000	0	1
BELL (2021)	-0.4814	0.5047	0.5000	0	1
BIMA (2024)	0.5707	0.7943	0.6667	0	0
BIMA (2023)	0.0364	0.7452	0.6667	0	0
BIMA (2022)	0.4460	0.7212	0.6667	0	0
BIMA (2021)	-0.8191	0.9571	0.6667	1	0
BOLT (2024)	0.1774	0.3676	0.3333	1	0
BOLT (2023)	0.6547	0.3514	0.3333	0	0
BOLT (2022)	0.2756	0.3960	0.3333	1	1
BOLT (2021)	0.5257	0.4025	0.3333	0	0
BRAM (2024)	0.4510	0.2279	0.4000	1	1
BRAM (2023)	0.4883	0.2437	0.4000	0	0
BRAM (2022)	0.7457	0.2352	0.4000	0	1
BRAM (2021)	0.8291	0.2764	0.4000	0	1
BRNA (2024)	0.4582	0.5487	0.3333	0	0
BRNA (2023)	0.0780	0.6267	0.3333	0	0
BRNA (2022)	0.1844	0.6156	0.3333	1	0
BRNA (2021)	-0.0293	0.5788	0.4000	1	0
BRPT (2024)	-0.0476	0.6024	0.5000	1	0
BRPT (2023)	0.1385	0.5949	0.5000	0	0
BRPT (2022)	0.3864	0.5976	0.5000	0	0
BRPT (2021)	0.4991	0.5378	0.5000	0	1
BTON (2024)	0.2046	0.2950	0.5000	0	0
BTON (2023)	0.1961	0.2886	0.5000	0	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
BTON (2022)	0.1932	0.3087	0.5000	0	0
BTON (2021)	0.6859	0.2693	0.5000	0	0
BUDI (2024)	-0.1081	0.5758	0.3333	0	0
BUDI (2023)	0.0097	0.5218	0.3333	0	1
BUDI (2022)	0.1392	0.5447	0.3333	0	0
BUDI (2021)	0.0523	0.5364	0.3333	0	0
CAKK (2024)	-0.3487	0.6218	0.3333	1	0
CAKK (2023)	-0.7893	0.5694	0.3333	0	1
CAKK (2022)	1.0467	0.4363	0.5000	1	0
CAKK (2021)	0.5365	0.4498	0.5000	1	0
CAMP (2024)	0.5414	0.1368	0.5000	0	0
CAMP (2023)	0.8115	0.1250	0.5000	0	0
CAMP (2022)	0.7806	0.1240	0.5000	0	0
CAMP (2021)	1.0584	0.1045	0.3333	0	0
CCSI (2024)	0.2857	0.3705	0.4000	0	1
CCSI (2023)	-0.7157	0.4558	0.4000	0	0
CCSI (2022)	0.5811	0.4505	0.4000	0	1
CCSI (2021)	0.5307	0.3040	0.6000	0	1
CEKA (2024)	0.7690	0.1998	0.5000	0	0
CEKA (2023)	0.9394	0.1327	0.5000	0	1
CEKA (2022)	0.7567	0.0979	0.3333	0	0
CEKA (2021)	0.8516	0.1826	0.3333	0	1
CINT (2024)	0.3662	0.2927	0.3333	0	1
CINT (2023)	0.1835	0.3441	0.3333	1	0
CINT (2022)	1.3155	0.3089	0.3333	0	1
CINT (2021)	0.2650	0.2906	0.3333	0	1
CLEO (2024)	0.5519	0.2754	0.3333	1	0
CLEO (2023)	2.6087	0.3404	0.3333	0	1
CLEO (2022)	0.5037	0.3002	0.3333	0	0
CLEO (2021)	0.7010	0.2571	0.3333	0	0
CLPI (2024)	0.5463	0.2849	0.3333	0	0
CLPI (2023)	0.3873	0.2843	0.3333	0	1
CLPI (2022)	0.3591	0.3128	0.3333	0	0
CLPI (2021)	0.6056	0.3458	0.3333	0	0
COCO (2024)	-0.2811	0.7770	0.5000	0	0
COCO (2023)	-0.4001	0.7153	0.5000	0	1
COCO (2022)	-0.1463	0.5788	0.3333	0	1
COCO (2021)	0.1314	0.4097	0.5000	0	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
CTBN (2024)	0.2856	0.3511	0.3333	1	0
CTBN (2023)	0.7522	0.4015	0.3333	0	0
CTBN (2022)	0.9388	0.3779	0.3333	0	1
CTBN (2021)	0.0072	0.3457	0.3333	0	0
CTTH (2024)	0.3355	0.7400	0.3333	0	0
CTTH (2023)	0.0321	0.7189	0.3333	0	0
CTTH (2022)	-0.1915	0.7574	0.3333	0	0
CTTH (2021)	-0.1838	0.7035	0.3333	0	0
DLTA (2024)	0.4392	0.2399	0.4000	0	1
DLTA (2023)	0.2705	0.2265	0.4000	1	1
DLTA (2022)	0.5170	0.2344	0.4000	0	1
DLTA (2021)	0.9786	0.2281	0.4000	0	0
DPNS (2024)	1.1245	0.0634	0.3333	0	0
DPNS (2023)	0.3498	0.0440	0.3333	0	0
DPNS (2022)	1.4518	0.1866	0.3333	0	0
DPNS (2021)	1.2340	0.1499	0.3333	0	1
DVLA (2024)	0.4850	0.3297	0.5000	0	0
DVLA (2023)	0.2649	0.3123	0.5000	0	1
DVLA (2022)	0.3771	0.3014	0.4000	0	1
DVLA (2021)	0.8282	0.3320	0.3333	0	0
EKAD (2024)	0.8457	0.0796	0.5000	0	0
EKAD (2023)	0.8218	0.0798	0.5000	0	0
EKAD (2022)	0.9330	0.0888	0.5000	1	0
EKAD (2021)	0.8867	0.1160	0.5000	0	1
EPAC (2024)	0.0055	0.7210	0.5000	0	0
EPAC (2023)	0.2467	0.6972	0.5000	0	0
EPAC (2022)	1.6561	0.6119	0.5000	0	0
EPAC (2021)	0.0965	0.5130	0.5000	0	1
ERTX (2024)	-0.2334	0.6757	0.4000	0	1
ERTX (2023)	-0.2678	0.6857	0.3333	1	1
ERTX (2022)	-0.2590	0.7013	0.3333	0	1
ERTX (2021)	0.1151	0.7261	0.3333	1	0
ESIP (2024)	1.0678	0.0430	0.5000	0	0
ESIP (2023)	1.4673	0.0427	0.5000	0	0
ESIP (2022)	0.8293	0.0327	0.5000	0	0
ESIP (2021)	0.2668	0.3671	0.5000	0	0
ESSA (2024)	1.2575	0.2015	0.4000	0	0
ESSA (2023)	-0.2558	0.2843	0.4000	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
ESSA (2022)	0.7344	0.3680	0.4000	0	1
ESSA (2021)	-0.1608	0.6283	0.4000	0	1
ESTI (2024)	0.0501	0.6506	0.6667	0	0
ESTI (2023)	-0.5951	0.6754	0.6667	0	0
ESTI (2022)	0.1308	0.6989	0.5000	0	0
ESTI (2021)	-0.0950	0.7154	0.5000	0	0
FASW (2024)	-0.4893	0.7377	0.3333	0	0
FASW (2023)	-0.6094	0.6522	0.3333	0	0
FASW (2022)	0.4928	0.6108	0.3750	0	1
FASW (2021)	0.0860	0.6147	0.3333	0	0
FLMC (2024)	-1.1918	0.4248	0.3333	0	1
FLMC (2023)	1.1471	0.5425	0.3333	0	0
FLMC (2022)	0.1095	0.5795	0.3333	1	0
FLMC (2021)	-0.9972	0.5153	0.3333	0	0
FOOD (2024)	-1.3155	1.0442	0.3333	0	0
FOOD (2023)	0.0375	0.5798	0.3333	0	0
FOOD (2022)	-0.0987	0.5928	0.3333	0	0
FOOD (2021)	-0.0146	0.5893	0.3333	0	0
FPNI (2024)	0.7916	0.3911	0.5000	0	1
FPNI (2023)	-0.0066	0.4143	0.5000	0	0
FPNI (2022)	0.4174	0.4408	0.5000	0	0
FPNI (2021)	0.4264	0.4283	0.5000	0	1
GDST (2024)	-0.0898	0.5078	0.5000	0	1
GDST (2023)	0.1448	0.4283	0.5000	0	1
GDST (2022)	0.2880	0.4969	0.3333	0	0
GDST (2021)	0.0563	0.5025	0.3333	0	0
GDYR (2024)	-0.1163	0.5310	0.3333	1	1
GDYR (2023)	0.3293	0.5489	0.3333	0	1
GDYR (2022)	-0.4169	0.6353	0.3333	0	1
GDYR (2021)	0.2499	0.5968	0.3333	0	1
GGRM (2024)	0.2006	0.2710	0.5000	0	0
GGRM (2023)	0.4279	0.3417	0.5000	0	0
GGRM (2022)	0.5517	0.3467	0.5000	0	1
GGRM (2021)	0.4342	0.3410	0.5000	0	1
GGRP (2024)	-0.2889	0.1289	0.6667	1	0
GGRP (2023)	0.3121	0.2475	0.6667	1	1
GGRP (2022)	-0.0173	0.3204	0.6667	0	1
GGRP (2021)	7.2974	0.2951	0.4000	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
GJTL (2024)	-0.0496	0.5401	0.3333	1	1
GJTL (2023)	0.0961	0.5599	0.1667	0	0
GJTL (2022)	0.1365	0.6200	0.2857	0	1
GJTL (2021)	0.3528	0.6116	0.3333	0	0
GOOD (2024)	0.0741	0.5249	0.3333	1	0
GOOD (2023)	0.1754	0.4737	0.3333	0	1
GOOD (2022)	0.2975	0.5426	0.4000	0	0
GOOD (2021)	0.2821	0.5504	0.4000	1	0
HMSP (2024)	0.0588	0.4777	0.5000	1	1
HMSP (2023)	0.0759	0.4600	0.5000	0	1
HMSP (2022)	-0.0641	0.4858	0.5000	0	1
HMSP (2021)	0.6613	0.4502	0.5000	0	1
HOKI (2024)	0.4070	0.4238	0.3333	0	0
HOKI (2023)	0.9158	0.3676	0.3333	1	1
HOKI (2022)	0.8895	0.1759	0.3333	0	0
HOKI (2021)	0.0209	0.3173	0.3333	0	0
HRTA (2024)	0.3042	0.6057	0.3333	0	1
HRTA (2023)	0.3841	0.6078	0.3333	0	0
HRTA (2022)	0.7957	0.5525	0.3333	0	0
HRTA (2021)	0.5382	0.5643	0.3333	1	0
ICBP (2024)	0.3884	0.4681	0.4000	0	1
ICBP (2023)	0.4526	0.4793	0.4000	0	0
ICBP (2022)	0.4496	0.5016	0.5000	0	0
ICBP (2021)	0.3131	0.5345	0.5000	0	1
IFII (2024)	3.0754	0.2552	0.3333	1	1
IFII (2023)	0.0714	0.3555	0.3333	0	0
IFII (2022)	0.9848	0.3460	0.3333	0	1
IFII (2021)	0.6459	0.0650	0.3333	0	0
IGAR (2024)	1.0292	0.0801	0.3333	0	1
IGAR (2023)	0.5445	0.0847	0.3333	0	1
IGAR (2022)	1.1322	0.0888	0.3333	0	0
IGAR (2021)	0.8800	0.1457	0.3333	0	0
IMPC (2024)	0.2070	0.5199	0.5000	0	0
IMPC (2023)	0.5340	0.3604	0.5000	0	0
IMPC (2022)	0.4660	0.3981	0.3333	0	1
IMPC (2021)	0.6097	0.4093	0.5000	0	0
INAF (2024)	-4.9103	2.8507	0.5000	1	1
INAF (2023)	-1.8597	2.0583	0.5000	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
INAF (2022)	-1.2473	0.9437	0.5000	0	1
INAF (2021)	0.5760	0.7473	0.6667	0	1
INAI (2024)	-0.5618	0.8420	0.5000	0	0
INAI (2023)	-0.5907	0.8145	0.5000	0	0
INAI (2022)	-0.5755	0.8087	0.3333	0	0
INAI (2021)	0.6683	0.7504	0.3333	0	0
INCF (2024)	-0.0299	0.6604	0.5000	1	0
INCF (2023)	-0.9899	0.6706	0.5000	1	0
INCF (2022)	-0.5476	0.6868	0.5000	0	0
INCF (2021)	-0.1484	0.7322	0.5000	0	1
INCI (2024)	0.8257	0.1166	0.3333	0	0
INCI (2023)	0.5802	0.1136	0.3333	1	0
INCI (2022)	0.8619	0.1594	0.3333	0	1
INCI (2021)	0.6351	0.2568	0.5000	0	0
INDF (2024)	0.2799	0.4597	0.3750	0	0
INDF (2023)	0.4187	0.4567	0.3750	0	0
INDF (2022)	0.3794	0.4811	0.3750	0	0
INDF (2021)	0.3005	0.5148	0.3750	0	1
INDR (2024)	0.1635	0.4893	0.3333	0	1
INDR (2023)	-0.3221	0.4944	0.3333	0	0
INDR (2022)	0.7249	0.4652	0.3333	0	0
INDR (2021)	0.3135	0.4877	0.3333	0	0
INDS (2024)	0.5068	0.1737	0.6667	0	0
INDS (2023)	0.8444	0.2172	0.6667	0	0
INDS (2022)	0.6806	0.2318	0.6667	0	0
INDS (2021)	0.9445	0.1910	0.5000	0	1
INKP (2024)	1.1062	0.4559	0.4286	0	0
INKP (2023)	1.2780	0.4074	0.4286	0	0
INKP (2022)	0.9735	0.4186	0.4286	0	0
INKP (2021)	0.0584	0.4693	0.4286	0	0
INOV (2024)	-0.2872	0.6950	0.5000	0	1
INOV (2023)	-0.7433	0.7347	0.5000	0	0
INOV (2022)	-0.3478	0.7067	0.5000	0	1
INOV (2021)	0.0977	0.6242	0.5000	0	1
INRU (2024)	-0.0521	0.8078	0.7500	0	0
INRU (2023)	1.4474	0.7710	0.7500	0	1
INRU (2022)	-0.3811	0.7101	0.7500	0	1
INRU (2021)	-0.5413	0.6715	0.7500	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
INTP (2024)	0.4812	0.2730	0.4286	1	1
INTP (2023)	0.5484	0.2928	0.4286	0	1
INTP (2022)	0.6634	0.2388	0.4286	0	0
INTP (2021)	0.6534	0.2110	0.4286	0	1
IPOL (2024)	0.2053	0.5239	0.6667	0	1
IPOL (2023)	0.2141	0.3770	0.6667	0	1
IPOL (2022)	0.3732	0.3658	0.5000	0	0
IPOL (2021)	0.1966	0.3838	0.5000	0	0
ISSP (2024)	0.2967	0.3920	0.5000	0	1
ISSP (2023)	0.3705	0.4207	0.5000	0	0
ISSP (2022)	0.1409	0.4404	0.4000	0	0
ISSP (2021)	0.4651	0.4664	0.2500	0	1
ITIC (2024)	0.2678	0.3202	0.5000	0	0
ITIC (2023)	0.3085	0.2899	0.5000	0	0
ITIC (2022)	1.9357	0.3414	0.5000	0	0
ITIC (2021)	-0.2544	0.3836	0.5000	0	0
JECC (2024)	-0.2432	0.6755	0.3333	0	1
JECC (2023)	-0.2766	0.6333	0.2500	0	0
JECC (2022)	-0.1526	0.6599	0.3333	1	0
JECC (2021)	-0.0369	0.5992	0.3333	1	0
KAEF (2024)	0.0861	0.7709	0.6667	1	1
KAEF (2023)	-0.3208	0.7127	0.4286	0	1
KAEF (2022)	-0.2158	0.5412	0.4000	0	1
KAEF (2021)	0.1263	0.5928	0.5000	0	1
KBLI (2024)	1.2272	0.1068	0.5000	1	0
KBLI (2023)	1.0261	0.1281	0.5000	0	0
KBLI (2022)	0.7863	0.1080	0.4000	0	1
KBLI (2021)	1.1556	0.0999	0.4000	1	1
KBLM (2024)	0.4947	0.2482	0.3333	0	1
KBLM (2023)	0.4886	0.2083	0.3333	0	1
KBLM (2022)	0.5938	0.1750	0.5000	0	0
KBLM (2021)	0.7832	0.1895	0.5000	0	0
KDSI (2024)	0.4970	0.2711	0.3333	0	0
KDSI (2023)	0.4539	0.3058	0.3333	1	0
KDSI (2022)	0.4503	0.4276	0.4000	0	0
KDSI (2021)	0.2910	0.4818	0.4000	0	0
KEJU (2024)	0.6948	0.2404	0.3333	1	1
KEJU (2023)	0.5969	0.1903	0.3333	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
KEJU (2022)	0.7086	0.1821	0.3333	0	0
KEJU (2021)	0.7927	0.2369	0.3333	1	1
KIAS (2024)	0.5307	0.1913	0.3333	0	0
KIAS (2023)	1.0735	0.1534	0.3333	0	0
KIAS (2022)	0.6447	0.1997	0.3333	0	0
KIAS (2021)	0.7843	0.1536	0.3333	0	0
KICI (2024)	0.5162	0.4741	0.3333	0	0
KICI (2023)	0.7341	0.3899	0.3333	0	0
KICI (2022)	0.0154	0.3697	0.3333	0	0
KICI (2021)	0.8632	0.3917	0.3333	0	0
KINO (2024)	-0.0444	0.6334	0.3333	0	0
KINO (2023)	0.1453	0.6516	0.3333	1	1
KINO (2022)	0.1428	0.6720	0.5000	0	1
KINO (2021)	0.1489	0.4971	0.5000	0	1
KLBF (2024)	0.7571	0.1644	0.3333	0	1
KLBF (2023)	0.7366	0.1455	0.3333	0	1
KLBF (2022)	0.6183	0.1888	0.4286	0	0
KLBF (2021)	0.9317	0.1715	0.4286	0	1
KMTR (2024)	-0.0168	0.6339	0.3333	0	0
KMTR (2023)	-0.8928	0.5857	0.3333	0	1
KMTR (2022)	1.0498	0.5922	0.3333	0	0
KMTR (2021)	0.8948	0.6350	0.3333	0	0
KRAS (2024)	-0.7256	0.8497	0.5000	0	1
KRAS (2023)	-1.1414	0.8256	0.5000	1	1
KRAS (2022)	-0.4183	0.8253	0.3333	0	0
KRAS (2021)	0.1130	0.8444	0.3333	0	0
LABA (2024)	0.1386	0.3574	0.3333	1	0
LABA (2023)	1.7402	0.0666	0.3333	1	1
LABA (2022)	0.2318	0.1150	0.3333	1	0
LABA (2021)	3.9475	0.0961	0.3333	0	0
LMPI (2024)	-0.5037	0.7967	0.6667	0	0
LMPI (2023)	-0.7378	0.7350	0.5000	1	0
LMPI (2022)	-0.5522	0.7033	0.5000	0	0
LMPI (2021)	-0.0486	0.6762	0.5000	0	0
LMSH (2024)	1.0702	0.1778	0.3333	1	0
LMSH (2023)	0.0936	0.1632	0.3333	1	0
LMSH (2022)	1.1122	0.1573	0.3333	0	0
LMSH (2021)	0.6447	0.2055	0.3333	0	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
LPIN (2024)	0.9169	0.0824	0.3333	0	0
LPIN (2023)	0.9497	0.0674	0.3333	0	1
LPIN (2022)	0.9520	0.0969	0.3333	0	0
LPIN (2021)	0.9884	0.0864	0.3333	0	1
LTLS (2024)	0.1646	0.4834	0.6667	0	1
LTLS (2023)	0.0069	0.4718	0.6667	0	0
LTLS (2022)	0.2925	0.5099	0.6667	0	0
LTLS (2021)	0.1154	0.5597	0.6667	0	1
MARK (2024)	1.2144	0.0993	0.5000	0	1
MARK (2023)	-0.2207	0.1171	0.5000	1	0
MARK (2022)	1.1102	0.1607	0.5000	0	0
MARK (2021)	0.9809	0.3105	0.5000	0	0
MBTO (2024)	0.1201	0.4511	0.3333	0	0
MBTO (2023)	0.3896	0.4517	0.3333	0	0
MBTO (2022)	0.4877	0.4391	0.3333	0	0
MBTO (2021)	0.3687	0.3773	0.3333	0	1
MDKA (2024)	0.2709	0.4431	0.4000	0	0
MDKA (2023)	0.4542	0.4432	0.4000	0	1
MDKA (2022)	0.1721	0.4777	0.3333	0	1
MDKA (2021)	2.9367	0.3904	0.3333	0	1
MDKI (2024)	0.8254	0.0628	0.4000	0	0
MDKI (2023)	1.4221	0.0936	0.4000	0	1
MDKI (2022)	0.6897	0.1011	0.4000	0	0
MDKI (2021)	0.8499	0.0813	0.4000	1	1
MERK (2024)	0.4466	0.1564	0.5000	1	0
MERK (2023)	0.6315	0.1691	0.5000	1	0
MERK (2022)	1.1016	0.2702	0.5000	0	0
MERK (2021)	0.6439	0.3335	0.5000	0	0
MGLV (2024)	4.1821	0.4886	0.3333	1	1
MGLV (2023)	0.2888	0.5652	0.3333	0	0
MGLV (2022)	-0.3282	0.5861	0.3333	1	0
MGLV (2021)	-0.5330	0.5582	0.3333	1	0
MLBI (2024)	0.1541	0.6173	0.4000	0	1
MLBI (2023)	-0.2839	0.5916	0.4000	0	1
MLBI (2022)	-0.2797	0.6819	0.5000	0	1
MLBI (2021)	0.1606	0.6238	0.5000	0	0
MLIA (2024)	0.5345	0.2396	0.6667	1	0
MLIA (2023)	0.4862	0.2934	0.6667	0	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
MLIA (2022)	0.6812	0.3414	0.6667	0	0
MLIA (2021)	0.4097	0.4320	0.6667	0	1
MOLI (2024)	0.3291	0.2993	0.3333	0	0
MOLI (2023)	0.2722	0.3314	0.3333	1	0
MOLI (2022)	0.3739	0.3102	0.3333	1	0
MOLI (2021)	0.4941	0.3434	0.3333	0	0
MRAT (2024)	0.6655	0.2991	0.3333	0	0
MRAT (2023)	0.2739	0.3663	0.3333	0	0
MRAT (2022)	0.4473	0.4079	0.3333	0	0
MRAT (2021)	0.3203	0.4065	0.3333	0	0
MYOR (2024)	0.4270	0.4247	0.4000	0	0
MYOR (2023)	0.5437	0.3598	0.4000	0	0
MYOR (2022)	0.3940	0.4238	0.4000	0	1
MYOR (2021)	0.3009	0.4297	0.4000	0	0
PBID (2024)	0.7875	0.1740	0.5000	0	0
PBID (2023)	0.5370	0.1770	0.5000	0	0
PBID (2022)	0.7388	0.1955	0.5000	0	0
PBID (2021)	0.7953	0.1790	0.5000	0	0
PBRX (2024)	0.2204	1.4700	0.7500	0	0
PBRX (2023)	-0.3055	0.5211	0.7500	0	0
PBRX (2022)	0.2587	0.5294	1.0000	0	0
PBRX (2021)	-0.3734	0.5820	0.6667	0	0
PEHA (2024)	-0.3468	0.7251	0.5000	1	1
PEHA (2023)	-0.3551	0.6174	0.5000	0	1
PEHA (2022)	-0.0259	0.6258	0.5000	0	1
PEHA (2021)	0.0385	0.5970	0.5000	0	1
PNGO (2024)	0.7771	0.4524	0.3333	0	1
PNGO (2023)	-0.0309	0.4649	0.3333	0	1
PNGO (2022)	0.5334	0.5431	0.3333	1	1
PNGO (2021)	0.9644	0.5762	0.3333	0	0
POLU (2024)	0.5016	0.3868	0.5000	1	0
POLU (2023)	0.1850	0.3609	0.5000	1	1
POLU (2022)	1.9996	0.3840	0.5000	1	1
POLU (2021)	-0.7187	0.3179	0.3333	1	1
POLY (2024)	-9.8363	10.2029	0.3333	0	1
POLY (2023)	-9.6794	5.5223	0.3333	0	1
POLY (2022)	-8.7941	5.1409	0.3333	0	1
POLY (2021)	-8.6931	5.0174	0.3333	0	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
PSAB (2024)	-0.4072	0.5356	0.3333	0	0
PSAB (2023)	0.6313	0.5539	0.3333	0	0
PSAB (2022)	-0.9917	0.5287	0.3333	0	0
PSAB (2021)	0.1086	0.5258	0.3333	0	0
PSDN (2024)	-6.1928	0.6823	0.4000	0	0
PSDN (2023)	6.7796	0.5652	0.3333	0	1
PSDN (2022)	-0.9120	0.9446	0.3333	0	0
PSDN (2021)	0.0958	0.9212	0.3333	0	1
PTSN (2024)	0.4809	0.2629	0.3333	0	0
PTSN (2023)	0.7317	0.2844	0.3333	0	0
PTSN (2022)	1.5039	0.3248	0.3333	0	0
PTSN (2021)	0.0323	0.4816	0.3333	0	0
PYFA (2024)	0.0310	0.8211	0.7500	1	0
PYFA (2023)	-0.4867	0.7662	0.7500	0	1
PYFA (2022)	0.1647	0.7096	0.7500	0	0
PYFA (2021)	0.1449	0.7927	0.5000	0	0
RICY (2024)	-1.0672	1.0586	0.3333	1	0
RICY (2023)	-1.1986	0.9800	0.3333	0	0
RICY (2022)	-0.8806	0.9345	0.3333	0	0
RICY (2021)	-0.2589	0.8209	0.3333	1	0
ROTI (2024)	0.5507	0.3839	0.3333	0	0
ROTI (2023)	0.4100	0.3931	0.3333	0	0
ROTI (2022)	0.5091	0.3509	0.3333	0	1
ROTI (2021)	0.5262	0.3153	0.3333	0	1
SAMF (2024)	-0.0984	0.4398	0.3333	0	0
SAMF (2023)	-0.1666	0.5060	0.3333	0	0
SAMF (2022)	0.3947	0.6383	0.3333	0	1
SAMF (2021)	0.5604	0.5110	0.3333	0	0
SCCO (2024)	0.9039	0.0582	0.4000	0	0
SCCO (2023)	1.1262	0.0736	0.5000	0	1
SCCO (2022)	0.5208	0.0775	0.5000	0	0
SCCO (2021)	0.9944	0.0611	0.5000	0	0
SCNP (2024)	-1.3686	0.1147	0.3333	0	1
SCNP (2023)	1.3532	0.1372	0.3333	0	1
SCNP (2022)	1.3633	0.1985	0.3333	0	1
SCNP (2021)	0.5715	0.2695	0.5000	1	1
SCPI (2024)	0.7941	0.3686	0.3333	1	1
SCPI (2023)	-0.0656	0.4087	0.3333	0	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
SCPI (2022)	1.0377	0.2762	0.3333	0	1
SCPI (2021)	0.9844	0.1977	0.3333	0	1
SIDO (2024)	1.1072	0.1147	0.3333	0	1
SIDO (2023)	0.0382	0.1297	0.4000	0	0
SIDO (2022)	0.6157	0.1411	0.5000	0	0
SIDO (2021)	1.0077	0.1469	0.5000	0	0
SKBM (2024)	-0.4042	0.4632	0.3333	0	0
SKBM (2023)	0.5542	0.4198	0.3333	0	1
SKBM (2022)	0.0996	0.4741	0.3333	0	0
SKBM (2021)	0.1072	0.4963	0.3333	0	0
SKLT (2024)	0.2551	0.3991	0.3333	0	0
SKLT (2023)	0.4932	0.3631	0.3333	0	0
SKLT (2022)	0.3502	0.4283	0.3333	0	1
SKLT (2021)	0.4740	0.3906	0.3333	0	0
SMBR (2024)	0.2283	0.3341	0.5000	1	1
SMBR (2023)	0.0991	0.3489	0.5000	1	0
SMBR (2022)	0.3846	0.4076	0.5000	0	1
SMBR (2021)	0.3480	0.4309	0.6000	0	0
SMCB (2024)	0.7942	0.3864	0.5000	1	1
SMCB (2023)	0.0957	0.4369	0.6667	0	0
SMCB (2022)	0.6062	0.4452	0.2500	1	1
SMCB (2021)	0.2029	0.4789	0.2500	0	1
SMGR (2024)	0.5020	0.3460	0.4286	1	0
SMGR (2023)	0.4152	0.3883	0.4286	0	1
SMGR (2022)	0.4767	0.4010	0.2857	1	1
SMGR (2021)	0.4368	0.4539	0.2857	0	1
SMKL (2024)	-0.0153	0.5407	0.3333	0	0
SMKL (2023)	-0.0418	0.5097	0.3333	0	0
SMKL (2022)	0.1096	0.5266	0.3333	0	1
SMKL (2021)	0.0924	0.5669	0.3333	0	0
SMSM (2024)	0.6939	0.2091	0.3333	1	1
SMSM (2023)	0.5333	0.2064	0.5000	0	0
SMSM (2022)	0.8357	0.2419	0.5000	0	0
SMSM (2021)	0.8723	0.2474	0.5000	0	0
SOFA (2024)	0.6478	0.2827	0.5000	0	0
SOFA (2023)	0.5223	0.2897	0.5000	0	0
SOFA (2022)	0.7550	0.2766	0.5000	1	0
SOFA (2021)	34.4269	0.3176	0.5000	1	0

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
SOHO (2024)	0.1301	0.4983	0.3333	0	0
SOHO (2023)	0.0850	0.4946	0.3333	0	0
SOHO (2022)	-0.0732	0.4575	0.3333	0	0
SOHO (2021)	0.5073	0.4509	0.3333	0	1
SPMA (2024)	0.4971	0.2971	0.7500	0	0
SPMA (2023)	0.3088	0.2980	0.7500	0	0
SPMA (2022)	0.7839	0.3374	0.7500	0	0
SPMA (2021)	0.4750	0.3389	0.7500	0	1
SQMI (2024)	-2.8723	0.9507	0.5000	1	0
SQMI (2023)	-1.9273	0.7942	0.5000	0	1
SQMI (2022)	-0.1903	0.6628	0.5000	0	1
SQMI (2021)	-0.1011	0.5693	0.5000	0	0
SRSN (2024)	0.3450	0.3495	0.3333	0	0
SRSN (2023)	0.5873	0.2414	0.3333	0	0
SRSN (2022)	0.2240	0.2490	0.3333	0	0
SRSN (2021)	0.8356	0.2929	0.3333	0	0
SSTM (2024)	-0.5626	0.4471	0.5000	0	0
SSTM (2023)	-0.3789	0.4435	0.5000	1	0
SSTM (2022)	9.6057	0.4602	0.5000	0	0
SSTM (2021)	0.8404	0.4814	0.5000	0	1
STTP (2024)	0.7494	0.0911	0.5000	0	0
STTP (2023)	0.9432	0.1158	0.5000	1	0
STTP (2022)	0.8646	0.1443	0.5000	0	1
STTP (2021)	0.7237	0.1578	0.5000	1	0
SULI (2024)	-2.8879	0.6401	0.3333	0	1
SULI (2023)	-3.5015	0.8310	0.3333	0	1
SULI (2022)	0.7761	0.6378	0.3333	1	0
SULI (2021)	-0.7289	1.1619	0.3333	0	0
TALF (2024)	0.5318	0.3289	0.3333	0	0
TALF (2023)	0.3660	0.2979	0.3333	0	0
TALF (2022)	0.5424	0.3399	0.3333	0	0
TALF (2021)	0.5230	0.3327	0.3333	0	0
TBLA (2024)	-0.1138	0.6957	0.3333	0	1
TBLA (2023)	-0.1698	0.6831	0.3333	0	1
TBLA (2022)	-0.0104	0.7114	0.3333	0	0
TBLA (2021)	0.2426	0.6921	0.3333	0	0
TBMS (2024)	-0.0126	0.5105	0.4000	0	1
TBMS (2023)	-0.0803	0.5347	0.4000	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
TBMS (2022)	0.0049	0.5436	0.4000	0	1
TBMS (2021)	0.3933	0.6099	0.4000	0	1
TCID (2024)	0.6318	0.2369	0.5000	1	1
TCID (2023)	0.5492	0.2115	0.4000	0	1
TCID (2022)	0.9105	0.2209	0.5000	0	1
TCID (2021)	0.5530	0.2090	0.5000	0	1
TFCO (2024)	0.9991	0.0698	0.5000	0	1
TFCO (2023)	0.7016	0.0746	0.5000	0	0
TFCO (2022)	1.1997	0.0810	0.5000	0	1
TFCO (2021)	0.9400	0.0924	0.5000	0	0
TIRT (2024)	-2.8620	4.7560	0.5000	0	0
TIRT (2023)	-42.9257	3.9400	0.5000	0	0
TIRT (2022)	-18.7220	3.3875	0.5000	0	0
TIRT (2021)	-11.8871	2.8210	0.5000	0	1
TKIM (2024)	0.1992	0.3053	0.4286	0	0
TKIM (2023)	0.6723	0.3392	0.4286	0	1
TKIM (2022)	0.1870	0.3742	0.4286	0	1
TKIM (2021)	0.9579	0.4439	0.4286	0	0
TOTO (2024)	0.6466	0.2866	0.4000	0	1
TOTO (2023)	0.5475	0.2947	0.4000	0	1
TOTO (2022)	0.7261	0.3032	0.4000	0	1
TOTO (2021)	0.6514	0.3425	0.4000	0	1
TPIA (2024)	-0.0660	0.4817	0.3000	1	1
TPIA (2023)	0.0342	0.4668	0.2000	0	1
TPIA (2022)	0.9160	0.4302	0.2143	0	1
TPIA (2021)	0.5496	0.4127	0.2143	0	1
TRIS (2024)	0.2933	0.3881	0.5000	0	0
TRIS (2023)	0.2707	0.3803	0.5000	1	0
TRIS (2022)	0.4820	0.3955	0.5000	0	1
TRIS (2021)	-0.0029	0.3791	0.3333	0	0
TRST (2024)	0.1309	0.4995	0.3333	1	0
TRST (2023)	-0.0423	0.4996	0.3333	1	1
TRST (2022)	0.2975	0.5069	0.3333	0	0
TRST (2021)	0.2398	0.4680	0.3333	0	0
TSPC (2024)	0.5819	0.2673	0.6000	0	1
TSPC (2023)	0.4719	0.2872	0.6000	0	1
TSPC (2022)	0.3581	0.3335	0.6000	0	1
TSPC (2021)	0.5712	0.2871	0.6000	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
UCID (2024)	0.2180	0.3224	0.4000	0	1
UCID (2023)	0.4232	0.3445	0.4000	1	1
UCID (2022)	0.3061	0.3840	0.4000	0	0
UCID (2021)	0.4391	0.3648	0.3333	0	0
ULTJ (2024)	0.7255	0.1223	0.5000	0	0
ULTJ (2023)	0.7579	0.1112	0.3333	0	0
ULTJ (2022)	0.8228	0.2106	0.5000	0	0
ULTJ (2021)	0.4285	0.3063	0.5000	0	0
UNIC (2024)	0.8691	0.1203	0.3333	0	0
UNIC (2023)	0.6031	0.1338	0.3333	0	0
UNIC (2022)	0.9163	0.1342	0.3333	0	0
UNIC (2021)	1.0185	0.1776	0.3333	0	0
UNVR (2024)	-0.5480	0.8661	0.8333	0	1
UNVR (2023)	0.0300	0.7971	0.8333	0	1
UNVR (2022)	-0.3019	0.7818	0.8333	0	1
UNVR (2021)	-0.4275	0.7734	0.8333	0	1
VICI (2024)	0.6354	0.2032	0.4000	0	0
VICI (2023)	0.9150	0.1999	0.4000	0	1
VICI (2022)	0.3970	0.3040	0.4000	0	1
VICI (2021)	0.4442	0.2482	0.4000	0	0
VOKS (2024)	-0.1477	0.6463	0.4000	0	1
VOKS (2023)	-0.1686	0.7195	0.2857	0	1
VOKS (2022)	-0.1335	0.7303	0.2857	0	1
VOKS (2021)	-0.1695	0.6869	0.2857	0	1
WIIM (2024)	0.2751	0.3669	0.5000	0	1
WIIM (2023)	0.9421	0.2828	0.5000	1	0
WIIM (2022)	0.5162	0.3079	0.5000	0	1
WIIM (2021)	0.7875	0.3029	0.3333	0	0
WOOD (2024)	0.2937	0.4290	0.5000	1	0
WOOD (2023)	-1.1764	0.4373	0.5000	0	0
WOOD (2022)	0.8064	0.4594	0.5000	0	1
WOOD (2021)	0.6944	0.4644	0.5000	0	0
WSBP (2024)	-0.6586	1.4305	0.4000	1	1
WSBP (2023)	-0.7876	1.1486	0.4000	1	0
WSBP (2022)	-0.1778	1.3527	0.5000	0	1
WSBP (2021)	-1.6182	1.4037	0.4000	1	1
WTON (2024)	0.2391	0.4876	0.4000	0	1
WTON (2023)	-0.6193	0.5249	0.4000	0	1

Kode Perusahaan (Tahun)	F-SCORE	LEV	BDOUT	AUDCHANGE	DCHANGE
WTON (2022)	0.0918	0.6149	0.4000	0	1
WTON (2021)	-0.4353	0.6163	0.4000	0	1
YPAS (2024)	-0.1476	0.5817	0.3333	1	0
YPAS (2023)	0.0878	0.5341	0.3333	0	0
YPAS (2022)	0.0277	0.5847	0.3333	0	0
YPAS (2021)	0.2058	0.5274	0.3333	0	0
ZYRX (2024)	0.5076	0.2354	0.5000	0	0
ZYRX (2023)	-1.4534	0.4105	0.5000	0	0
ZYRX (2022)	-0.2257	0.6206	0.5000	1	0
ZYRX (2021)	1.0046	0.2794	0.5000	1	0

Lampiran 3: Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KLK	489	-9.68	1.23	.2585	.87357
LEV	489	.03	5.52	.4494	.44484
BDOUT	489	.17	1.00	.4223	.11304
AUDCHANGE	489	.00	1.00	.1575	.36461
DCHANGE	489	.00	1.00	.4049	.49138
Valid N (listwise)	489				

Lampiran 4: Hasil Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		489
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.18265121
Most Extreme Differences	Absolute	.035
	Positive	.035
	Negative	-.019
Test Statistic		.035
Asymp. Sig. (2-tailed)		.195[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

2. Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	LEV	.992	1.008
	BDOUT	.993	1.007
	AUDCHANGE	.996	1.004
	DCHANGE	.994	1.006

a. Dependent Variable: KLK

3. Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.131	.020		6.517	.000
	LEV	.007	.011	.028	.615	.539
	BDOUT	.035	.043	.037	.823	.411
	AUDCHANGE	.014	.013	.046	1.017	.310
	DCHANGE	-.008	.010	-.035	-.774	.439

a. Dependent Variable: Abs_RES

4. Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.978[a]	.956	.956	.18340	1.954

a. Predictors: (Constant), DCHANGE, BDOUT, AUDCHANGE, LEV

b. Dependent Variable: KLK

Lampiran 5: Hasil Uji Hipotesis

1. Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	356.122	4	89.030	2646.786	.000[b]
	Residual	16.280	484	.034		
	Total	372.402	488			

a. Dependent Variable: KLK

b. Predictors: (Constant), DCHANGE, BDOUT, AUDCHANGE, LEV

2. Uji T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.226	.035		35.405	.000
	LEV	-1.924	.019	-.980	-102.671	.000
	BDOUT	-.233	.074	-.030	-3.157	.002
	AUDCHANGE	-.073	.023	-.031	-3.217	.001
	DCHANGE	.018	.017	.010	1.074	.283

a. Dependent Variable: KLK

3. Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.978[a]	.956	.956	.18340

a. Predictors: (Constant), DCHANGE, BDOUT, AUDCHANGE, LEV