

LAMPIRAN

Lampiran 1Sampel Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2

Tahun Berturut-turut :

No	Nama Perusahaan	Kode	Sub - Sektor	Tahun	
				1	2
1	Holcim Indonesia Tbk	SMCB	Semen	2017	2018
2	Intikeramik Alamasri Industri Tbk	IKAI	Keramik, Porselen & Kaca	2016	2017
3	Keramika Indonesia Assosiasi Tbk.	KIAS	Keramik, Porselen & Kaca	2017	2018
4	Saranacentral Bajatama Tbk	BAJA	Logam & Sejenisnya	2017	2018
5	Gunawan Dianjaya Steel Tbk.	GDST	Logam & Sejenisnya	2017	2018
6	Jakarta Kyoei Steel Works Tbk.	JKSW	Logam & Sejenisnya	2017	2018
7	Eterindo Wahanatama Tbk.	ETWA	Kimia	2017	2018
8	Berlina Tbk.	BRNA	Plastik & Kemasan	2017	2018
9	Yanaprima Hastapersada Tbk.	YPAS	Plastik & Kemasan	2017	2018
10	Kertas Basuki Rachmat Indonesia Tbk.	KBRI	Pulp & Kertas	2017	2018
11	Grand Kartech Tbk.	KRAH	Mesin & Alat Berat	2017	2018
12	Indomobil Sukses Internasional Tbk.	IMAS	Otomotif & Komponen	2016	2017
13	Prima Alloy Steel Universal Tbk.	PRAS	Otomotif & Komponen	2016	2017
14	Panasia Indo Resources Tbk	HDTX	Tekstil & Garmen	2017	2018
15	Asia Pacific Investama Tbk.	MYTX	Tekstil & Garmen	2017	2018
16	Sunson Textile Manufacturer Tbk.	SSTM	Tekstil & Garmen	2016	2017
17	Tri Banyan Tirta Tbk.	ALTO	Makanan & Minuman	2017	2018
18	Inti Agri Resources Tbk.	IIKP	Makanan & Minuman	2017	2018
19	Bentoel Internasional Investama Tbk.	RMBA	Rokok	2017	2018
20	Indofarma (Persero) Tbk.	INAF	Farmasi	2017	2018
21	Martina Berto Tbk.	MBTO	Kosmetik & Keperluan Rumah Tangga	2017	2018
22	Mustika Ratu Tbk.	MRAT	Kosmetik & Keperluan Rumah Tangga	2017	2018
23	Langgeng Makmur Industri Tbk.	LMPI	Keperluan Rumah Tangga	2017	2018

Lampiran 2

Sampel Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2

Tahun Berturut-turut :

No	Nama Perusahaan	Kode	Sub - Sektor	Tahun	
				1	2
1	Waskita Beton Precast Tbk.	WSBP	Semen	2017	2018
2	Arwana Citramulia Tbk	ARNA	Keramik, Porselen & Kaca	2016	2017
3	Surya Toto Indonesia Tbk.	TOTO	Keramik, Porselen & Kaca	2017	2018
4	Pelangi Indah Canindo Tbk.	PICO	Logam & Sejenisnya	2017	2018
5	Indal Aluminium Industry Tbk.	INAI	Logam & Sejenisnya	2017	2018
6	Betonjaya Manunggal Tbk	BTON	Logam & Sejenisnya	2017	2018
7	Ekadharma International Tbk.	EKAD	Kimia	2017	2018
8	Argha Karya Prima Industry Tbk.	AKPI	Plastik & Kemasan	2017	2018
9	Impack Pratama Industri Tbk.	IMPC	Plastik & Kemasan	2017	2018
10	Kedawang Setia Industrial Tbk.	KDSI	Pulp & Kertas	2017	2018
11	Ateliers Mecaniques D'Indonesie Tbk.	AMIN	Mesin & Alat Berat	2017	2018
12	Gajah Tunggal Tbk.	GJTL	Otomotif & Komponen	2016	2017
13	Garuda Metalindo Tbk.	BOLT	Otomotif & Komponen	2016	2017
14	Ricky Putra Globalindo Tbk.	RICY	Tekstil & Garmen	2017	2018
15	Nusantara Inti Corpora Tbk.	UNIT	Tekstil & Garmen	2017	2018
16	Trisula International Tbk.	STAR	Tekstil & Garmen	2016	2017
17	Wilmar Cahaya Indonesia Tbk.	CEKA	Makanan & Minuman	2017	2018
18	Indofood CBP Sukses Makmur Tbk.	ICBP	Makanan & Minuman	2017	2018
19	Wismilak Inti Makmur Tbk.	WIIM	Rokok	2017	2018
20	Davomas Abadi Tbk.	DVLA	Farmasi	2017	2018
21	Kino Indonesia Tbk.	KINO	Kosmetik & Keperluan Rumah Tangga	2017	2018
22	Mandom Indonesia Tbk.	TCID	Kosmetik & Keperluan Rumah Tangga	2017	2018
23	Chitose Internasional Tbk	CINT	Keperluan Rumah Tangga	2017	2018

Lampiran 3

Hasil Perhitungan Rasio *Net Income to Equity* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 1

Rumus Rasio *Net Income to Equity* :

$$\text{Net Income to Equity} = \frac{\text{Net Income}}{\text{Equity}}$$

No.	Kode	Kode Distress	Net Income Tahun 1	Total Equity Tahun 1	NITE
1	SMCB	1	(7,580,450)	71,969,510	-0.105329
2	IKAI	1	(1,453,592)	(620,052)	2.344307
3	KIAS	1	(8,530,098)	142,673,030	-0.059788
4	BAJA	1	(2,298,476)	17,201,621	-0.133620
5	GDST	1	(54,620,961)	10,170,578,187	-0.005370
6	JKSW	1	(39,252,589)	(445,771,695)	0.088055
7	ETWA	1	(140,505,341)	121,304,793	-1.158284
8	BRNA	1	(178,283,422)	853,029,437	-0.209000
9	YPAS	1	(14,500,028)	127,093,041	-0.114090
10	KBRI	1	(125,704,262)	293,061,448	-0.428935
11	KRAH	1	(53,758,268)	125,402,642	-0.428685
12	IMAS	1	(312,881,006)	6,709,818,353	-0.046630
13	PRAS	1	(3,226,268,273)	676,405,303,408	-0.004770
14	HDTX	1	(847,049,209)	333,535,189	-2.539610
15	MYTX	1	(28,648,500)	34,908,600	-0.820672
16	SSTM	1	(157,529,584)	2,379,404,105	-0.066205
17	ALTO	1	(62,849,582)	419,284,789	-0.149897
18	IIKP	1	(130,103,759)	2,888,879,598	-0.045036
19	RMBA	1	(4,800,630)	89,236,700	-0.053797
20	INAF	1	(46,284,759)	526,409,898	-0.087925
21	MBTO	1	(24,690,826)	412,742,623	-0.059821
22	MRAT	1	(12,833,321)	3,667,314,140	-0.003499
23	LMPI	1	(311,405,582)	3,762,563,278	-0.082764

Lampiran 4

Hasil Perhitungan Rasio *Net Income to Equity* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 2

Rumus Rasio *Net Income to Equity*:

$$\text{Net Income to Equity} = \frac{\text{Net Income}}{\text{Equity}}$$

No.	Kode	Kode Distress	Net Income Tahun 2	Total Equity Tahun 2	NITE
1	SMCB	1	(8,279,850)	64,163,500	-0.129043
2	IKAI	1	(540,013)	(1,160,066)	0.465502
3	KIAS	1	(79,206,469)	1,354,837,233	-0.058462
4	BAJA	1	(96,695,782)	76,521,349	-1.263645
5	GDST	1	(87,798,858)	895,976,402	-0.097992
6	JKSW	1	(48,588,147)	(494,359,842)	0.098285
7	ETWA	1	(129,380,825)	258,828,931	-0.499870
8	BRNA	1	(2,366,241)	112,327,156	-0.021066
9	YPAS	1	(90,413,261)	1,181,506,965	-0.076524
10	KBRI	1	(124,767,898)	169,688,518	-0.735276
11	KRAH	1	(667,313,572)	587,016,629	-1.136788
12	IMAS	1	(642,968,111)	92,812,523,447	-0.006928
13	PRAS	1	(635,716,096)	68,812,918,798	-0.009238
14	HDTX	1	(229,988,885)	136,139,442	-1.689363
15	MYTX	1	(17,023,500)	23,883,600	-0.712769
16	SSTM	1	(237,098,337)	2,124,656,717	-0.111594
17	ALTO	1	(330,212,209)	3,871,266,775	-0.085298
18	IIKP	1	(1,507,408,197)	27,434,374,208	-0.054946
19	RMBA	1	(6,084,630)	83,659,710	-0.072731
20	INAF	1	(32,736,482)	496,646,859	-0.065915
21	MBTO	1	(114,131,027)	300,499,757	-0.379804
22	MRAT	1	(225,647,650)	36,797,399,678	-0.006132
23	LMPI	1	(4,639,070,423)	33,049,066,467	-0.140369

Lampiran 5

Hasil Perhitungan Rasio *Net Income to Equity* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 1

Rumus Rasio *Net Income to Equity*:

$$\text{Net Income to Equity} = \frac{\text{Net Income}}{\text{Equity}}$$

No.	Kode	Kode Distress	Net Income Tahun 1	Total Equity Tahun 1	NITE
1	WSBP	0	1,000,330,150,510	7,316,656,090,419	0.136720
2	ARNA	0	91,375,910,975	948,088,201,259	0.096379
3	TOTO	0	278,935,804,544	1,693,791,596,547	0.164681
4	PICO	0	20,189,516,036	283,048,886,048	0.071329
5	INAI	0	38,651,704,520	277,404,670,750	0.139333
6	BTON	0	11,370,927,212	154,638,932,325	0.073532
7	EKAD	0	76,195,665,729	662,817,725,465	0.114957
8	AKPI	0	13,333,970	1,126,612,491	0.011835
9	IMPC	0	91,303,491,940	1,289,020,969,663	0.070832
10	KDSI	0	68,965,208,549	485,539,501,109	0.142038
11	AMIN	0	39,082,873,015	182,138,438,811	0.214578
12	GJTL	0	825,947	5,848,177	0.141232
13	BOLT	0	159,205,816,867	961,648,686,584	0.165555
14	RICY	0	16,558,562,699	430,265,371,696	0.038485
15	UNIT	0	1,062,124,056	245,258,328,306	0.004331
16	STAR	0	462,555,307	490,025,951,324	0.000944
17	CEKA	0	107,420,886,839	903,044,187,067	0.118954
18	ICBP	0	3,543,173	20,324,330	0.174332
19	WIIM	0	40,589,790,851	978,091,361,111	0.041499
20	DVLA	0	162,249,293	1,116,300,069	0.145346
21	KINO	0	109,696,001,798	2,055,170,880,109	0.053376
22	TCID	0	179,126,382,068	1,858,326,336,424	0.096391
23	CINT	0	29,648,261,092	382,273,759,946	0.077558

Lampiran 6

Hasil Perhitungan Rasio *Net Income to Equity* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 1

Rumus Rasio *Net Income to Equity*:

$$\text{Net Income to Equity} = \frac{\text{Net Income}}{\text{Equity}}$$

No.	Kode	Kode Distress	Net Income Tahun 2	Total Equity Tahun 2	NITE
1	WSBP	0	1,315,904,712,927	7,882,313,190,464	0.166944
2	ARNA	0	122,183,909,643	1,029,399,792,539	0.118694
3	TOTO	0	346,692,796,102	1,929,477,152,737	0.179682
4	PICO	0	15,730,408,346	299,561,177,628	0.052512
5	INAI	0	40,463,141,352	303,883,931,247	0.133153
6	BTON	0	27,812,712,161	183,155,228,930	0.151853
7	EKAD	0	74,045,187,763	724,582,501,247	0.102190
8	AKPI	0	64,226,271	1,233,833,753	0.052054
9	IMPC	0	105,523,929,164	1,372,223,331,022	0.076900
10	KDSI	0	76,761,902,211	555,171,029,401	0.138267
11	AMIN	0	32,352,159,254	207,223,731,255	0.156122
12	GJTL	0	106,824	5,689,466	0.018776
13	BOLT	0	155,131,737,330	720,676,693,568	0.215258
14	RICY	0	18,480,376,458	444,909,486,046	0.041537
15	UNIT	0	506,523,774	245,948,082,067	0.002059
16	STAR	0	594,726,798	490,282,287,552	0.001213
17	CEKA	0	92,649,656,775	976,647,575,842	0.094865
18	ICBP	0	4,658,781	22,707,150	0.205168
19	WIIM	0	51,142,850,919	1,005,236,802,665	0.050876
20	DVLA	0	200,651,968	1,200,261,863	0.167173
21	KINO	0	150,116,045,042	2,186,900,126,396	0.068643
22	TCID	0	173,049,442,756	1,972,463,165,139	0.087733
23	CINT	0	13,554,152,161	388,678,577,828	0.034872

Lampiran 7

Hasil Perhitungan Rasio *Current Assets to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 1. Rumus Rasio *Current Assets to Total Assets* :

$$\text{Current Assets to Total Assets} = \frac{\text{Current Assets}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Current Assets Tahun 1	Total Assets Tahun 1	CATA
1	SMCB	1	2,920,318	19,626,403	0.148795
2	IKAI	1	38,485,081	264,872,333	0.145297
3	KIAS	1	527,456,425,373	1,767,603,505,697	0.298402
4	BAJA	1	727,240,100,955	946,448,936,464	0.768388
5	GDST	1	514,360,755,111	1,374,987,178,565	0.374084
6	JKSW	1	100,362,768,229	252,294,581,992	0.397800
7	ETWA	1	40,266,954,272	1,114,568,571,897	0.036128
8	BRNA	1	718,757,530	1,964,877,082	0.365803
9	YPAS	1	148,857,935,337	303,542,864,533	0.490402
10	KBRI	1	107,266,392,534	1,171,234,610,856	0.091584
11	KRAH	1	469,101,177,938	645,953,214,546	0.726215
12	IMAS	1	11,673,284,260,270	25,633,342,258,679	0.455395
13	PRAS	1	651,105,193,487	1,542,243,721,302	0.422180
14	HDTX	1	247,829,628	4,035,086,385	0.061419
15	MYTX	1	764,428	3,458,737	0.221014
16	SSTM	1	330,396,510,184	649,654,335,962	0.508573
17	ALTO	1	192,943,940,639	1,109,383,971,111	0.173920
18	IIKP	1	18,602,111,558	313,924,526,593	0.059257
19	RMBA	1	9,005,061	14,083,598	0.639401
20	INAF	1	930,982,222,120	1,529,874,782,290	0.608535
21	MBTO	1	520,384,083,342	780,669,761,787	0.666587
22	MRAT	1	384,262,906,538	497,354,419,089	0.772614
23	LMPI	1	572,240,218,362	834,548,374,286	0.685688

Lampiran 8

Hasil Perhitungan Rasio *Current Assets to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 2. Rumus Rasio *Current Assets to Total Assets* :

$$\text{Current Assets to Total Assets} = \frac{\text{Current Assets}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Current Assets Tahun 2	Total Assets Tahun 2	CATA
1	SMCB	1	2,597,672	18,667,187	0.139157
2	IKAI	1	8,077,769	219,245,635	0.036843
3	KIAS	1	560,456,340,708	1,704,424,579,208	0.328824
4	BAJA	1	692,169,207,950	901,181,796,270	0.768068
5	GDST	1	297,658,998,332	1,351,861,756,994	0.220184
6	JKSW	1	85,911,795,056	190,631,006,514	0.450671
7	ETWA	1	18,460,713,565	1,090,658,578,996	0.016926
8	BRNA	1	811,798,388	2,461,326,183	0.329822
9	YPAS	1	189,670,901,662	330,955,269,476	0.573101
10	KBRI	1	35,350,526,457	1,058,927,511,760	0.033383
11	KRAH	1	436,596,444,571	606,055,631,089	0.720390
12	IMAS	1	13,207,228,569,571	31,375,311,299,854	0.420943
13	PRAS	1	639,455,076,770	1,635,543,021,515	0.390974
14	HDTX	1	37,133,314	586,940,667	0.063266
15	MYTX	1	807,543	3,747,570	0.215484
16	SSTM	1	311,547,858,348	605,643,301,307	0.514408
17	ALTO	1	188,531,394,038	1,109,843,522,344	0.169872
18	IIKP	1	21,055,644,654	298,090,648,072	0.070635
19	RMBA	1	9,584,354	14,879,589	0.644128
20	INAF	1	867,493,107,334	1,442,350,608,575	0.601444
21	MBTO	1	392,357,840,917	648,016,880,325	0.605475
22	MRAT	1	382,330,851,179	511,887,783,867	0.746904
23	LMPI	1	525,674,069,930	786,704,752,983	0.668197

Lampiran 9

Hasil Perhitungan Rasio *Current Assets to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 1 Rumus Rasio *Current Assets to Total Assets* :

$$\text{Current Assets to Total Assets} = \frac{\text{Current Assets}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Current Assets Tahun 1	Total Assets Tahun 1	CATA
1	WSBP	0	11,574,944,658,940	14,919,548,673,755	0.775824
2	ARNA	0	642,892,045,913	1,543,216,299,146	0.416592
3	TOTO	0	1,316,631,634,008	2,826,490,815,501	0.465818
4	PICO	0	487,491,234,444	723,062,823,329	0.674203
5	INAI	0	860,749,259,575	1,213,916,545,120	0.709068
6	BTON	0	138,161,399,969	183,501,650,442	0.752916
7	EKAD	0	413,617,087,456	796,767,646,172	0.519119
8	AKPI	0	1,003,030,428	2,745,325,833	0.365359
9	IMPC	0	1,200,668,597,438	2,294,677,493,483	0.523241
10	KDSI	0	841,180,577,983	1,328,291,727,616	0.633280
11	AMIN	0	257,665,373,808	360,906,218,575	0.713940
12	GJTL	0	7,517,152	18,697,779	0.402034
13	BOLT	0	572,646,028,968	1,206,089,567,283	0.474796
14	RICY	0	1,037,820,994,280	1,371,570,948,138	0.756666
15	UNIT	0	132,822,954,660	426,384,622,878	0.311510
16	STAR	0	386,235,136,503	690,187,353,961	0.559609
17	CEKA	0	988,479,957,549	1,392,636,444,501	0.709790
18	ICBP	0	16,579,331	31,619,514	0.524339
19	WIIM	0	861,172,306,233	1,225,712,093,041	0.702589
20	DVLA	0	1,175,655,601	1,640,886,147	0.716476
21	KINO	0	1,795,404,979,854	3,237,595,219,274	0.554549
22	TCID	0	1,276,478,591,542	2,361,807,189,430	0.540467
23	CINT	0	210,584,866,561	476,577,841,605	0.441869

Lampiran 10

Hasil Perhitungan Rasio *Current Assets to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 2 . Rumus Rasio *Current Assets to Total Assets* :

$$\text{Current Assets to Total Assets} = \frac{\text{Current Assets}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Current Assets Tahun 2	Total Assets Tahun 2	CATA
1	WSBP	0	10,236,132,156,003	15,222,388,589,814	0.672439
2	ARNA	0	740,190,524,246	1,601,346,561,573	0.462230
3	TOTO	0	1,339,048,037,127	2,897,119,790,044	0.462200
4	PICO	0	508,708,851,191	852,932,442,585	0.596423
5	INAI	0	1,053,375,131,067	1,400,683,598,096	0.752044
6	BTON	0	176,074,193,688	217,362,960,011	0.810047
7	EKAD	0	461,472,621,715	853,267,454,400	0.540830
8	AKPI	0	1,233,718,090	3,070,410,492	0.401809
9	IMPC	0	1,220,137,554,014	2,370,198,817,803	0.514783
10	KDSI	0	824,176,454,137	1,391,416,464,512	0.592329
11	AMIN	0	292,588,867,203	404,722,056,954	0.722938
12	GJTL	0	7,168,378	18,191,176	0.394058
13	BOLT	0	540,253,003,059	1,188,798,795,362	0.454453
14	RICY	0	1,211,372,836,329	1,539,602,054,832	0.786809
15	UNIT	0	145,765,932,001	419,701,649,147	0.347308
16	STAR	0	321,284,372,984	614,705,038,056	0.347308
17	CEKA	0	809,166,450,672	1,168,956,042,706	0.522664
18	ICBP	0	14,121,568	34,367,153	0.692213
19	WIIM	0	888,979,741,744	1,255,573,914,558	0.708027
20	DVLA	0	1,203,372,372	1,682,821,739	0.715092
21	KINO	0	1,975,979,249,304	3,592,164,205,408	0.550080
22	TCID	0	1,333,428,311,186	2,445,143,511,801	0.545337
23	CINT	0	219,577,845,340	491,382,035,136	0.446858

Lampiran 11

Hasil Perhitungan Rasio *Current Assets to Current Liabilities* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 1 .Rumus Rasio *Current Assets to Current Liabilities* :

$$\text{Current Asset to Current Liabilities} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

No.	Kode	Kode Distress	Current Assets Tahun 1	Current Liabilities Tahun 1	CACL
1	SMCB	1	2,920,318	5,384,803	0.542326
2	IKAI	1	38,485,081	326,877,596	0.117735
3	KIAS	1	527,456,425,373	169,750,005,433	3.107254
4	BAJA	1	727,240,100,955	760,156,840,021	0.956697
5	GDST	1	514,360,755,111	282,074,517,432	1.823492
6	JKSW	1	100,362,768,229	44,364,841,180	2.262214
7	ETWA	1	40,266,954,272	303,431,764,583	0.132705
8	BRNA	1	718,757,530	654,032,840	1.098962
9	YPAS	1	148,857,935,337	166,371,675,360	0.894731
10	KBRI	1	107,266,392,534	318,104,922,819	0.337204
11	KRAH	1	469,101,177,938	463,401,644,222	1.012299
12	IMAS	1	11,673,284,260,270	12,594,693,691,894	0.926841
13	PRAS	1	651,105,193,487	650,095,154,148	1.001554
14	HDTX	1	247,829,628	1,170,337,450	0.211759
15	MYTX	1	807,543	1,643,506	0.491354
16	SSTM	1	330,396,510,184	281,293,937,955	1.174560
17	ALTO	1	192,943,940,639	179,485,187,884	1.074985
18	IIKP	1	18,602,111,558	22,704,492,270	0.819314
19	RMBA	1	9,005,061	4,687,842	1.920940
20	INAF	1	930,982,222,120	893,289,027,427	1.042196
21	MBTO	1	520,384,083,342	252,247,858,307	2.062987
22	MRAT	1	384,262,906,538	106,813,922,324	3.597498
23	LMPI	1	572,240,218,362	360,471,900,688	1.587475

Lampiran 12

Hasil Perhitungan Rasio *Current Assets to Current Liabilities* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 1 .Rumus Rasio *Current Assets to Current Liabilities* :

$$\text{Current Asset to Current Liabilities} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

No.	Kode	Kode Distress	Current Assets Tahun 2	Current Liabilities Tahun 2	CACL
1	SMCB	1	2,597,672	9,739,775	0.266708
2	IKAI	1	8,077,769	335,252,236	0.024095
3	KIAS	1	560,456,340,708	192,300,522,743	2.914482
4	BAJA	1	692,169,207,950	811,365,493,384	0.853092
5	GDST	1	297,658,998,332	382,679,320,708	0.777829
6	JKSW	1	85,911,795,056	31,292,282,225	2.745463
7	ETWA	1	18,460,713,565	864,335,838,685	0.021358
8	BRNA	1	811,798,388	825,079,803	0.983903
9	YPAS	1	189,670,901,662	184,166,194,553	1.029890
10	KBRI	1	35,350,526,457	672,263,564,452	0.052584
11	KRAH	1	436,596,444,571	436,338,221,754	1.000592
12	IMAS	1	13,207,228,569,571	15,765,338,395,006	0.837738
13	PRAS	1	639,455,076,770	776,997,095,215	0.822983
14	HDTX	1	37,133,314	235,055,724	0.157977
15	MYTX	1	764,428	1,885,089	0.405513
16	SSTM	1	311,547,858,348	182,421,582,456	1.707845
17	ALTO	1	188,531,394,038	246,962,435,572	0.763401
18	IIKP	1	21,055,644,654	22,158,317,850	0.950237
19	RMBA	1	9,584,354	6,028,559	1.589825
20	INAF	1	867,493,107,334	827,237,832,766	1.048662
21	MBTO	1	392,357,840,917	240,203,560,883	1.633439
22	MRAT	1	382,330,851,179	122,929,175,890	3.110172
23	LMPI	1	525,674,069,930	379,536,352,404	1.385043

Lampiran 13

Hasil Perhitungan Rasio *Current Assets to Current Liabilities* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 1. Rumus Rasio *Current Assets to Current Liabilities* :

$$\text{Current Asset to Current Liabilities} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

No.	Kode	Kode Distress	Current Assets Tahun 1	Current Liabilities Tahun 1	CACL
1	WSBP	0	11,574,944,658,940	7,593,431,366,806	1.524337
2	ARNA	0	642,892,045,913	476,631,150,852	1.348825
3	TOTO	0	1,316,631,634,008	573,582,902,438	2.295451
4	PICO	0	487,491,234,444	323,802,228,719	1.505522
5	INAI	0	860,749,259,575	867,251,288,494	0.992503
6	BTON	0	138,161,399,969	25,235,541,036	5.474874
7	EKAD	0	413,617,087,456	91,524,721,725	4.519184
8	AKPI	0	1,003,030,428	961,284,302	1.043427
9	IMPC	0	1,200,668,597,438	333,004,593,743	3.605562
10	KDSI	0	841,180,577,983	709,035,285,117	1.186373
11	AMIN	0	257,665,373,808	144,509,470,711	1.783035
12	GJTL	0	7,517,152	4,343,805	1.730545
13	BOLT	0	572,646,028,968	138,176,728,896	4.144302
14	RICY	0	1,037,820,994,280	873,224,844,014	1.188492
15	UNIT	0	132,822,954,660	179,729,678,061	0.739015
16	STAR	0	386,235,136,503	193,182,418,174	1.999329
17	CEKA	0	988,479,957,549	444,383,077,820	2.224387
18	ICBP	0	16,579,331	6,827,588	2.428285
19	WIIM	0	861,172,306,233	160,790,695,868	5.355859
20	DVLA	0	1,175,655,601	441,622,865	2.662126
21	KINO	0	1,795,404,979,854	1,085,566,305,465	1.653888
22	TCID	0	1,276,478,591,542	259,806,845,843	4.913183
23	CINT	0	210,584,866,561	66,014,779,104	3.189965

Lampiran 14

Hasil Perhitungan Rasio *Current Assets to Current Liabilities* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 2. Rumus Rasio *Current Assets to Current Liabilities* :

$$\text{Current Asset to Current Liabilities} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

No.	Kode	Kode Distress	Current Assets Tahun 2	Current Liabilities Tahun 2	CACL
1	WSBP	0	10,236,132,156,003	7,327,262,600,178	1.396993
2	ARNA	0	740,190,524,246	455,152,838,360	1.626246
3	TOTO	0	1,339,048,037,127	453,374,610,070	2.953514
4	PICO	0	508,708,851,191	411,184,672,224	1.237179
5	INAI	0	1,053,375,131,067	1,029,377,481,187	1.023313
6	BTON	0	176,074,193,688	30,419,618,514	5.788179
7	EKAD	0	461,472,621,715	91,381,683,504	5.049947
8	AKPI	0	1,233,718,090	1,215,369,846	1.015097
9	IMPC	0	1,220,137,554,014	342,328,901,816	3.564226
10	KDSI	0	824,176,454,137	704,831,802,004	1.169324
11	AMIN	0	292,588,867,203	167,420,913,753	1.747624
12	GJTL	0	7,168,378	4,397,957	1.629934
13	BOLT	0	540,253,003,059	172,769,473,994	3.127017
14	RICY	0	1,211,372,836,329	994,288,048,839	1.218332
15	UNIT	0	145,765,932,001	172,205,936,809	0.846463
16	STAR	0	321,284,372,984	115,972,411,559	0.846463
17	CEKA	0	809,166,450,672	158,255,592,250	2.770352
18	ICBP	0	14,121,568	7,235,398	1.951733
19	WIIM	0	888,979,741,744	150,202,377,711	5.918546
20	DVLA	0	1,203,372,372	416,537,366	2.888990
21	KINO	0	1,975,979,249,304	1,316,323,262,100	1.501135
22	TCID	0	1,333,428,311,186	231,533,842,787	5.759108
23	CINT	0	219,577,845,340	81,075,913,501	2.708299

Lampiran 15

Hasil Perhitungan Rasio *Total Liabilities to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 1 Rumus Rasio *Total Liabilities to Total Assets* :

$$\text{Total Liabilities to Total Assets} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Total Liabilities Tahun 1	Total Assets Tahun 1	TLTA
1	SMCB	1	12,429,452	19,626,403	0.633303
2	IKAI	1	326,877,596	264,872,333	1.234095
3	KIAS	1	340,873,208,857	1,767,603,505,697	0.192845
4	BAJA	1	774,432,726,191	946,448,936,464	0.818251
5	GDST	1	357,929,359,856	1,374,987,178,565	0.260315
6	JKSW	1	698,066,277,185	252,294,581,992	2.766870
7	ETWA	1	1,235,873,364,700	1,114,568,571,897	1.108836
8	BRNA	1	1,111,847,645	1,964,877,082	0.565861
9	YPAS	1	176,449,823,868	303,542,864,533	0.581301
10	KBRI	1	878,173,162,999	1,171,234,610,856	0.749784
11	KRAH	1	520,550,572,402	645,953,214,546	0.805864
12	IMAS	1	18,923,523,905,726	25,633,342,258,679	0.738239
13	PRAS	1	676,405,303,408	1,542,243,721,302	0.438585
14	HDTX	1	3,701,551,196	4,035,086,385	0.917341
15	MYTX	1	3,109,651	3,458,737	0.899071
16	SSTM	1	411,713,925,506	649,654,335,962	0.633743
17	ALTO	1	690,099,182,411	1,109,383,971,111	0.622056
18	IIKP	1	225,036,566,756	313,924,526,593	0.716849
19	RMBA	1	5,159,928	14,083,598	0.366379
20	INAF	1	1,003,464,884,586	1,529,874,782,290	0.655913
21	MBTO	1	367,927,139,244	780,669,761,787	0.471297
22	MRAT	1	130,623,005,085	497,354,419,089	0.262636
23	LMPI	1	458,292,046,535	834,548,374,286	0.549150

Lampiran 16

Hasil Perhitungan Rasio *Total Liabilities to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 2 Rumus Rasio *Total Liabilities to Total Assets* :

$$\text{Total Liabilities to Total Assets} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Total Liabilities Tahun 2	Total Assets Tahun 2	TLTA
1	SMCB	1	12,250,837	18,667,187	0.656277
2	IKAI	1	335,252,236	219,245,635	1.529117
3	KIAS	1	349,587,345,823	1,704,424,579,208	0.205106
4	BAJA	1	824,660,447,657	901,181,796,270	0.915088
5	GDST	1	455,885,354,596	1,351,861,756,994	0.337228
6	JKSW	1	684,990,848,727	190,631,006,514	3.593281
7	ETWA	1	1,349,487,510,140	1,090,658,578,996	1.237314
8	BRNA	1	1,338,054,621	2,461,326,183	0.543632
9	YPAS	1	212,804,573,009	330,955,269,476	0.643001
10	KBRI	1	889,238,993,546	1,058,927,511,760	0.839754
11	KRAH	1	547,353,968,184	606,055,631,089	0.903141
12	IMAS	1	22,094,058,955,142	31,375,311,299,854	0.704186
13	PRAS	1	688,129,187,984	1,635,543,021,515	0.420734
14	HDTX	1	450,801,225	586,940,667	0.768052
15	MYTX	1	3,508,734	3,747,570	0.936269
16	SSTM	1	393,177,629,585	605,643,301,307	0.649190
17	ALTO	1	722,716,844,799	1,109,843,522,344	0.651188
18	IIKP	1	23,746,905,995	298,090,648,072	0.079663
19	RMBA	1	6,513,618	14,879,589	0.437755
20	INAF	1	945,703,748,717	1,442,350,608,575	0.655668
21	MBTO	1	347,517,123,452	648,016,880,325	0.536278
22	MRAT	1	143,913,787,087	511,887,783,867	0.281143
23	LMPI	1	456,214,088,287	786,704,752,983	0.579905

Lampiran 17

Hasil Perhitungan Rasio *Total Liabilities to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 1 Rumus Rasio *Total Liabilities to Total Assets* :

$$\text{Total Liabilities to Total Assets} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Total Liabilities Tahun 1	Total Assets Tahun 1	TLTA
1	WSBP	0	7,602,892,583,336	14,919,548,673,755	0.509593
2	ARNA	0	595,128,097,887	1,543,216,299,146	0.385641
3	TOTO	0	1,132,699,218,954	2,826,490,815,501	0.400744
4	PICO	0	440,013,937,282	723,062,823,329	0.608542
5	INAI	0	936,511,874,370	1,213,916,545,120	0.771480
6	BTON	0	28,862,718,117	183,501,650,442	0.157289
7	EKAD	0	133,949,920,707	796,767,646,172	0.168117
8	AKPI	0	1,618,713,342	2,745,325,833	0.589625
9	IMPC	0	1,005,656,523,820	2,294,677,493,483	0.438256
10	KDSI	0	842,752,226,507	1,328,291,727,616	0.634463
11	AMIN	0	178,767,779,764	360,906,218,575	0.495330
12	GJTL	0	12,849,602	18,697,779	0.687226
13	BOLT	0	244,440,880,699	1,206,089,567,283	0.202672
14	RICY	0	941,305,576,442	1,371,570,948,138	0.686297
15	UNIT	0	181,126,294,572	426,384,622,878	0.424796
16	STAR	0	200,161,402,637	690,187,353,961	0.290010
17	CEKA	0	489,592,257,434	1,392,636,444,501	0.351558
18	ICBP	0	11,295,184	31,619,514	0.357222
19	WIIM	0	247,620,731,930	1,225,712,093,041	0.202022
20	DVLA	0	524,586,078	1,640,886,147	0.319697
21	KINO	0	1,182,424,339,165	3,237,595,219,274	0.365217
22	TCID	0	503,480,853,006	2,361,807,189,430	0.213176
23	CINT	0	94,304,081,659	476,577,841,605	0.197878

Lampiran 18

Hasil Perhitungan Rasio *Total Liabilities to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 2 Rumus Rasio *Total Liabilities to Total Assets* :

$$\text{Total Liabilities to Total Assets} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	Total Liabilities Tahun 2	Total Assets Tahun 2	TLTA
1	WSBP	0	7,340,075,399,350	15,222,388,589,814	0.482189
2	ARNA	0	571,946,769,034	1,601,346,561,573	0.357166
3	TOTO	0	967,642,637,307	2,897,119,790,044	0.334002
4	PICO	0	553,371,264,957	852,932,442,585	0.648787
5	INAI	0	1,096,799,666,849	1,400,683,598,096	0.783046
6	BTON	0	34,207,731,081	217,362,960,011	0.157376
7	EKAD	0	128,684,953,153	853,267,454,400	0.150814
8	AKPI	0	1,836,576,739	3,070,410,492	0.598153
9	IMPC	0	997,975,486,781	2,370,198,817,803	0.421051
10	KDSI	0	836,245,435,111	1,391,416,464,512	0.601003
11	AMIN	0	197,498,325,699	404,722,056,954	0.487985
12	GJTL	0	12,501,710	18,191,176	0.687240
13	BOLT	0	468,122,101,794	1,188,798,795,362	0.393777
14	RICY	0	1,094,692,568,786	1,539,602,054,832	0.711023
15	UNIT	0	173,753,567,080	419,701,649,147	0.413993
16	STAR	0	124,422,750,504	614,705,038,056	0.202410
17	CEKA	0	192,308,466,864	1,168,956,042,706	0.164513
18	ICBP	0	11,660,003	34,367,153	0.339278
19	WIIM	0	250,337,111,893	1,255,573,914,558	0.199381
20	DVLA	0	482,559,876	1,682,821,739	0.286756
21	KINO	0	1,405,264,079,012	3,592,164,205,408	0.391203
22	TCID	0	472,680,346,662	2,445,143,511,801	0.193314
23	CINT	0	102,703,457,308	491,382,035,136	0.209009

Lampiran 19

Hasil Perhitungan Rasio *Cash Flow From Operation to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 1. Rumus Rasio *Cash Flow From Operation to Total Assets*:

$$\text{CFFOTA} = \frac{\text{Cash Flow From Operating Activities}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	CFFO Tahun 1	Total Assets Tahun 1	CFFOTA
1	SMCB	1	818,464	19,626,403	0.041702
2	IKAI	1	12,666,211	264,872,333	0.047820
3	KIAS	1	(17,868,868,446)	1,767,603,505,697	-0.010109
4	BAJA	1	52,474,094,986	946,448,936,464	0.055443
5	GDST	1	32,693,373,940	1,374,987,178,565	0.023777
6	JKSW	1	1,047,654,105	252,294,581,992	0.004153
7	ETWA	1	(9,837,000,718)	1,114,568,571,897	-0.008826
8	BRNA	1	9,047,191	1,964,877,082	0.004604
9	YPAS	1	(27,114,919,034)	303,542,864,533	-0.089328
10	KBRI	1	21,819,141,542	1,171,234,610,856	0.018629
11	KRAH	1	(8,089,711,813)	645,953,214,546	-0.012524
12	IMAS	1	118,811,023,397	25,633,342,258,679	0.004635
13	PRAS	1	(1,995,105,496)	1,542,243,721,302	-0.001294
14	HDTX	1	536,691,537	4,035,086,385	0.133006
15	MYTX	1	126,682	3,458,737	0.036627
16	SSTM	1	42,265,424,796	649,654,335,962	0.065058
17	ALTO	1	5,602,423,448	1,109,383,971,111	0.005050
18	IIKP	1	(3,829,837,721)	313,924,526,593	-0.012200
19	RMBA	1	6,706	14,083,598	0.000476
20	INAF	1	147,184,447,849	1,529,874,782,290	0.096207
21	MBTO	1	(33,053,446,183)	780,669,761,787	-0.042340
22	MRAT	1	(10,355,155,394)	497,354,419,089	-0.020820
23	LMPI	1	(16,797,834,611)	834,548,374,286	-0.020128

Lampiran 19

Hasil Perhitungan Rasio *Cash Flow From Operation to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Negatif 2 Tahun Berturut-turut Tahun ke 2. Rumus Rasio *Cash Flow From Operation to Total Assets*:

$$\text{CFFOTA} = \frac{\text{Cash Flow From Operating Activities}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	CCFO Tahun 2	Total Assets Tahun 2	CFFOTA
1	SMCB	1	404,517	18,667,187	0.021670
2	IKAI	1	(22,053,634)	219,245,635	-0.100589
3	KIAS	1	(19,687,681,719)	1,704,424,579,208	-0.011551
4	BAJA	1	10,125,713,239	901,181,796,270	0.011236
5	GDST	1	6,606,782,082	1,351,861,756,994	0.004887
6	JKSW	1	247,544,593	190,631,006,514	0.001299
7	ETWA	1	21,133,817,027	1,090,658,578,996	0.019377
8	BRNA	1	55,946,663	2,461,326,183	0.022730
9	YPAS	1	(30,780,019,664)	330,955,269,476	-0.093004
10	KBRI	1	881,174,000	1,058,927,511,760	0.000832
11	KRAH	1	(25,167,536,386)	606,055,631,089	-0.041527
12	IMAS	1	(601,612,476,031)	31,375,311,299,854	-0.019175
13	PRAS	1	17,330,565,028	1,635,543,021,515	0.010596
14	HDTX	1	125,143,889	586,940,667	0.213214
15	MYTX	1	(169,713)	3,747,570	-0.045286
16	SSTM	1	25,549,790,980	605,643,301,307	0.042186
17	ALTO	1	7,723,486,943	1,109,843,522,344	0.006959
18	IIKP	1	841,079,440	298,090,648,072	0.002822
19	RMBA	1	(8,892)	14,879,589	-0.000598
20	INAF	1	(70,390,895,931)	1,442,350,608,575	-0.048803
21	MBTO	1	6,591,999,142	648,016,880,325	0.010173
22	MRAT	1	(5,750,378,923)	511,887,783,867	-0.011234
23	LMPI	1	29,060,369,596	786,704,752,983	0.036939

Lampiran 21

Hasil Perhitungan Rasio *Cash Flow From Operation to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 1 . Rumus Rasio *Cash Flow From Operation to Total Assets*:

$$\text{CFFOTA} = \frac{\text{Cash Flow From Operating Activities}}{\text{Total Assets}}$$

No.	Kode	Kode Distress	CFFO Tahun 1	Total Assets Tahun 1	CFFOTA
1	WSBP	0	(2,413,798,672,493)	14,919,548,673,755	-0.161788
2	ARNA	0	95,618,365,174	1,543,216,299,146	0.061960
3	TOTO	0	421,340,061,708	2,826,490,815,501	0.149068
4	PICO	0	(42,951,728,636)	723,062,823,329	-0.059402
5	INAI	0	51,365,012,507	1,213,916,545,120	0.042313
6	BTON	0	6,005,724,423	183,501,650,442	0.032728
7	EKAD	0	51,605,876,745	796,767,646,172	0.064769
8	AKPI	0	145,628,143	2,745,325,833	0.053046
9	IMPC	0	20,613,985,520	2,294,677,493,483	0.008983
10	KDSI	0	(61,261,640,106)	1,328,291,727,616	-0.046121
11	AMIN	0	(644,338,529)	360,906,218,575	-0.001785
12	GJTL	0	1,293,214	18,697,779	0.069164
13	BOLT	0	168,249,159,302	1,206,089,567,283	0.139500
14	RICY	0	212,819,926,508	1,371,570,948,138	0.155165
15	UNIT	0	4,295,116,078	426,384,622,878	0.010073
16	STAR	0	36,390,716,827	690,187,353,961	0.052726
17	CEKA	0	208,851,008,007	1,392,636,444,501	0.149968
18	ICBP	0	5,174,368	31,619,514	0.163645
19	WIIM	0	194,599,188,956	1,225,712,093,041	0.158764
20	DVLA	0	230,738,193	1,640,886,147	0.140618
21	KINO	0	240,312,298,590	3,237,595,219,274	0.074226
22	TCID	0	363,708,428,317	2,361,807,189,430	0.153996
23	CINT	0	33,220,121,814	476,577,841,605	0.069706

Lampiran 21

Hasil Perhitungan Rasio *Cash Flow From Operation to Total Assets* Pada Perusahaan Manufaktur Yang Mengalami *Earnings Per Share* Positif 2 Tahun Berturut-turut Tahun ke 2 . Rumus Rasio *Cash Flow From Operation to Total Assets*:

$$\text{CFFOTA} = \frac{\text{Cash Flow From Operating Activities}}{\text{Total Assets}}$$

No .	Kode	Kode Distress	CFFO Tahun 2	Total Assets Tahun 2	CFFOTA
1	WSBP	0	1,818,103,331,586	15,222,388,589,814	0.119436
2	ARNA	0	245,599,197,741	1,601,346,561,573	0.153370
3	TOTO	0	356,708,792,806	2,897,119,790,044	0.123125
4	PICO	0	75,713,565,476	852,932,442,585	0.088769
5	INAI	0	132,356,154,811	1,400,683,598,096	0.094494
6	BTON	0	25,560,227,579	217,362,960,011	0.117592
7	EKAD	0	61,219,347,295	853,267,454,400	0.071747
8	AKPI	0	(16,883,236)	3,070,410,492	-0.005499
9	IMPC	0	43,232,569,972	2,370,198,817,803	0.018240
10	KDSI	0	88,557,902,537	1,391,416,464,512	0.063646
11	AMIN	0	13,472,771,574	404,722,056,954	0.033289
12	GJTL	0	738,861	18,191,176	0.040616
13	BOLT	0	98,702,358,157	1,188,798,795,362	0.083027
14	RICY	0	70,012,017,007	1,539,602,054,832	0.045474
15	UNIT	0	5,360,499,842	419,701,649,147	0.012772
16	STAR	0	78,783,737,756	614,705,038,056	0.128165
17	CEKA	0	287,259,686,428	1,168,956,042,706	0.245740
18	ICBP	0	4,653,375	34,367,153	0.135402
19	WIIM	0	194,599,188,956	1,255,573,914,558	0.154988
20	DVLA	0	26,628,428	1,682,821,739	0.015824
21	KINO	0	104,743,680,332	3,592,164,205,408	0.029159
22	TCID	0	193,367,434,215	2,445,143,511,801	0.079082
23	CINT	0	(9,774,374,433)	491,382,035,136	-0.019892

DESCRIPTIVES VARIABLES=NITE CATA CACL TLTA CFFOTA

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NITE	92	-2.539610	2.344306	-.06988935	.493349089
CATA	92	.016926	.810047	.47966210	.220681594
CACL	92	.021358	5.918546	1.83180865	1.427779823
TLTA	92	.079663	3.593281	.58436820	.478103038
CFFOTA	92	-.161788	.245740	.03981151	.071188592
Valid N (listwise)	92				

DESCRIPTIVES VARIABLES=NITE CATA CACL TLTA CFFOTA

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NITE	46	-2.539610	2.344306	-.24001263	.655239853
CATA	46	.016926	.772614	.38796913	.248734017
CACL	46	.021358	3.597498	1.15825898	.881283137
TLTA	46	.079663	3.593281	.76285987	.601486944
CFFOTA	46	-.100589	.213214	.00766893	.052695020
Valid N (listwise)	46				

DESCRIPTIVES VARIABLES=NITE CATA CACL TLTA CFFOTA

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NITE	46	.000944	.215258	.10023393	.060712041
CATA	46	.311510	.810047	.57135507	.139375318
CACL	46	.739015	5.918546	2.50535833	1.555072444
TLTA	46	.150814	.783046	.40587652	.187945669
CFFOTA	46	-.161788	.245740	.07195409	.073207077
Valid N (listwise)	46				

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT Y

/METHOD=ENTER NITE CATA CACL TLTA CFFOTA.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CFFOTA, NITE, CATA, TLTA, CACL ^b		Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.681 ^a	.463	.432	.379

a. Predictors: (Constant), CFFOTA, NITE, CATA, TLTA, CACL

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.655	5	2.131	14.846	.000 ^b
	Residual	12.345	86	.144		
	Total	23.000	91			

a. Dependent Variable: Y

b. Predictors: (Constant), CFFOTA, NITE, CATA, TLTA, CACL

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	
1	(Constant)	.814	.128		6.369	.000	
	NITE	-.247	.084	-.242	-2.923	.004	.909
	CATA	-.518	.206	-.227	-2.518	.014	.765
	CACL	-.048	.035	-.135	-1.381	.171	.649
	TLTA	.175	.090	.166	1.941	.055	.853
	CFFOTA	-2.454	.602	-.347	-4.079	.000	.860

Coefficients^a

Model	Collinearity Statistics	
	VIF	
1	(Constant)	
	NITE	1.100
	CATA	1.307
	CACL	1.540
	TLTA	1.172
	CFFOTA	1.163

a. Dependent Variable: Y

Coefficient Correlations^a

Model		CFFOTA	NITE	CATA	TLTA	CACL	
1	Correlations	CFFOTA	1.000	.089	.069	.155	-.288
		NITE	.089	1.000	-.122	.017	-.188
		CATA	.069	-.122	1.000	.099	-.387
		TLTA	.155	.017	.099	1.000	.210
		CACL	-.288	-.188	-.387	.210	1.000
	Covariances	CFFOTA	.362	.005	.009	.008	-.006
		NITE	.005	.007	-.002	.000	-.001
		CATA	.009	-.002	.042	.002	-.003
		TLTA	.008	.000	.002	.008	.001
		CACL	-.006	-.001	-.003	.001	.001

a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	NITE	CATA	CACL
1	1	3.564	1.000	.01	.00	.01	.01
	2	1.057	1.836	.00	.72	.00	.01
	3	.787	2.128	.00	.10	.00	.00
	4	.385	3.044	.00	.13	.03	.15
	5	.144	4.972	.06	.02	.29	.82
	6	.064	7.477	.93	.04	.66	.00

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions	
		TLTA	CFFOTA
1	1	.02	.02
	2	.02	.01
	3	.10	.52
	4	.33	.41
	5	.23	.02
	6	.29	.02

a. Dependent Variable: Y

LOGISTIC REGRESSION VARIABLES Y

/METHOD=ENTER NITE CATA CACL TLTA CFFOTA

/CLASSPLOT

/CASEWISE OUTLIER(2)

/PRINT=GOODFIT CORR ITER(1) CI(95)

/CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).

Logistic Regression

[DataSet0]

Case Processing Summary

Unweighted Cases ^a		N	Percent
	Included in Analysis	92	100.0
Selected Cases	Missing Cases	0	.0
	Total	92	100.0
Unselected Cases		0	.0
Total		92	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Non Financial Distress	0
Financial Distress	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	127.539	.000

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 127.539

c. Estimation terminated at iteration number 1 because parameter estimates changed by less than .001.

Classification Table^{a,b}

Observed		Predicted		
		Y		Percentage Correct
		Non Financial Distress	Financial Distress	
Step 0	Y Non Financial Distress	0	46	.0
	Financial Distress	0	46	100.0
Overall Percentage				50.0

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	.000	.209	.000	1	1.000	1.000

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables	NITE	11.060	1 .001
	CATA	16.057	1 .000
	CACL	20.699	1 .000
	TLTA	12.964	1 .000
	CFFOTA	18.962	1 .000
Overall Statistics	42.621	5	.000

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients					
		Constant	NITE	CATA	CACL	TLTA	CFFOTA
1	78.825	1.257	-.987	-2.072	-.191	.698	-9.816
2	71.126	1.844	-1.560	-3.283	-.307	1.341	-14.243
3	69.108	1.728	-1.966	-4.164	-.272	2.454	-16.404
Step 1 4	68.575	1.201	-2.282	-4.833	-.115	3.730	-17.153
5	68.559	1.136	-2.377	-4.991	-.090	3.958	-17.296
6	68.559	1.135	-2.381	-4.997	-.090	3.965	-17.299
7	68.559	1.135	-2.381	-4.997	-.090	3.965	-17.299

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 127.539

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	58.980	5	.000
Step 1 Block	58.980	5	.000
Model	58.980	5	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	68.559 ^a	.473	.631

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	6.205	8	.624

Contingency Table for Hosmer and Lemeshow Test

	Y = Non Financial Distress		Y = Financial Distress		Total
	Observed	Expected	Observed	Expected	
1	9	8.883	0	.117	9
2	9	8.543	0	.457	9
3	8	7.819	1	1.181	9
4	6	6.754	3	2.246	9
5	5	5.505	4	3.495	9
6	2	3.856	7	5.144	9
7	5	2.687	4	6.313	9
8	2	1.478	7	7.522	9
9	0	.434	9	8.566	9
10	0	.039	11	10.961	11

Classification Table^a

Observed		Predicted		
		Y		Percentage Correct
		Non Financial Distress	Financial Distress	
Step 1	Non Financial Distress	37	9	80.4
	Financial Distress	9	37	80.4
Overall Percentage				80.4

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	
Step 1 ^a	NITE	-2.381	1.027	5.378	1	.020	.092	.012
	CATA	-4.997	2.023	6.103	1	.013	.007	.000
	CACL	-.090	.432	.043	1	.835	.914	.392
	TLTA	3.965	2.209	3.221	1	.073	52.703	.694
	CFFOTA	-17.299	6.028	8.237	1	.004	.000	.000
	Constant	1.135	1.503	.570	1	.450	3.112	

Variables in the Equation

		95% C.I. for EXP(B)	
		Upper	
Step 1 ^a	NITE		.692
	CATA		.356
	CACL		2.132
	TLTA		4001.870
	CFFOTA		.004
	Constant		

a. Variable(s) entered on step 1: NITE, CATA, CACL, TLTA, CFFOTA.

Correlation Matrix

		Constant	NITE	CATA	CACL	TLTA	CFFOTA
Step 1	Constant	1.000	.206	-.151	-.672	-.722	-.024
	NITE	.206	1.000	.360	-.285	-.458	-.025
	CATA	-.151	.360	1.000	-.437	-.472	.117
	CACL	-.672	-.285	-.437	1.000	.688	-.114
	TLTA	-.722	-.458	-.472	.688	1.000	-.128
	CFFOTA	-.024	-.025	.117	-.114	-.128	1.000