

LAMPIRAN

Lampiran 1. Data Operasional Variabel

No	Kode	Nama Perusahaan	Tahun	Y	X1	X2	X3
1	RANC	Supra Boga Lestari Tbk.	2020	2.87	1.4226	0.52	8
			2021	3.35	1.9819	0.16	9
			2022	2.60	2.1776	0.20	10
			2023	2.52	3.1685	0.21	11
			2024	2.63	0.7310	0.13	12
2	RALS	Ramayana Lestari Sentosa Tbk.	2020	3.89	0.4212	0.18	24
			2021	4.06	0.4139	0.50	25
			2022	4.05	0.4041	0.74	26
			2023	4.10	0.3683	0.75	27
			2024	3.55	0.3857	0.86	28
3	PMJS	Putra Mandiri Jembar Tbk.	2020	4.55	0.3848	1.03	1
			2021	4.30	0.6189	0.38	2
			2022	4.96	0.5358	-0.15	3
			2023	4.24	0.5120	0.30	4
			2024	3.87	0.4523	0.42	5
4	MPMX	Mitra Pinasthika Mustika Tbk.	2020	2.41	0.4564	0.26	7
			2021	2.87	0.5769	0.28	8
			2022	3.44	0.4368	0.38	9
			2023	3.63	0.4069	0.20	10
			2024	3.71	0.4295	0.34	11
5	MAPI	Mitra Adiperkasa Tbk.	2020	2.99	1.7157	0.18	16
			2021	3.74	1.3422	0.46	17
			2022	5.00	1.1539	0.54	18
			2023	4.74	1.2170	0.18	19
			2024	4.64	1.2860	0.54	20
6	ZONE	Mega Perintis Tbk.	2020	3.60	1.1642	0.28	2
			2021	4.57	0.9831	0.57	3
			2022	4.46	0.8792	0.52	4
			2023	3.52	1.0021	0.42	5
			2024	2.92	1.0200	0.40	6
7	IMAS	Indomobil Sukses Internasional	2020	0.35	2.8068	0.14	27
			2021	0.35	2.9719	0.09	28
			2022	0.47	3.0548	0.06	29
			2023	0.64	3.0664	-0.01	30
			2024	0.64	3.2205	0.02	31
8	ERAA	Erajaya Swasembada Tbk.	2020	4.77	0.9711	0.55	9
			2021	6.21	0.7598	0.01	10
			2022	4.16	1.3683	0.05	11
			2023	4.08	1.5148	0.09	12

No	Kode	Nama Perusahaan	Tahun	Y	X1	X2	X3
			2024	4.14	1.4040	0.21	13
9	CSAP	Catur Sentosa Adiprana Tbk.	2020	2.18	2.7088	0.14	13
			2021	2.30	2.7547	0.02	14
			2022	2.32	2.8643	0.05	15
			2023	2.09	2.2315	0.08	16
			2024	1.92	2.3569	0.03	17
10	MLPL	Multipolar Tbk.	2020	0.54	2.9568	0.16	31
			2021	1.33	2.2348	0.06	32
			2022	1.11	1.8478	0.05	33
			2023	1.10	1.7855	0.20	34
			2024	1.22	1.6929	0.09	35
11	AMRT	Sumber Alfaria Trijaya Tbk.	2020	1.52	2.4009	0.43	11
			2021	2.29	2.0583	0.39	12
			2022	6.92	1.6804	0.41	13
			2023	4.34	0.1181	0.39	14
			2024	7.26	0.5439	0.41	15
12	TRIO	Trikomsel Oke Tbk.	2020	-1.08	-1.0280	0.01	11
			2021	-1.29	-1.0235	0.02	12
			2022	-1.42	-1.0232	0.00	13
			2023	-1.19	-1.0273	0.01	14
			2024	-1.45	-1.0223	0.03	15
13	PCAR	Prima Cakrawala Abadi Tbk.	2020	1.51	0.6232	0.57	3
			2021	2.09	0.6763	-0.33	4
			2022	2.10	0.6805	0.55	5
			2023	1.20	0.5644	0.71	6
			2024	1.33	0.4091	-0.09	7
14	MPPA	Matahari Putra Prima Tbk.	2020	0.46	2.3416	0.17	28
			2021	1.04	0.6958	0.17	29
			2022	0.71	2.1798	0.09	30
			2023	0.26	1.3051	0.08	31
			2024	0.90	2.2694	0.19	32
15	SONA	Sona Topas Tourism Industry Tb	2020	0.92	0.2138	0.10	28
			2021	1.32	0.1420	-0.84	29
			2022	3.57	0.6254	0.45	30
			2023	3.41	0.5184	0.78	31
			2024	8.41	0.4338	0.12	32
16	MIDI	Midi Utama Indonesia Tbk.	2020	-1.65	3.2351	0.33	10
			2021	-1.63	2.9250	0.31	11
			2022	-1.69	2.4756	0.42	12
			2023	-0.65	0.9901	0.39	13
			2024	3.09	1.0352	0.41	14
17	CARS		2020	0.52	2.1312	0.36	3

No	Kode	Nama Perusahaan	Tahun	Y	X1	X2	X3
		Industri dan Perdagangan Bintraco Dharma Tbk.	2021	1.24	3.8285	0.31	4
			2022	1.82	4.6935	0.10	5
			2023	2.25	3.4125	0.11	6
			2024	2.50	2.1795	0.05	7
18	GLOB	Globe Kita Terang Tbk.	2020	-1.78	-1.0133	0.02	8
			2021	-1.57	-1.0157	0.003	9
			2022	-2.58	-1.0099	0.001	10
			2023	-3.10	-1.0086	0.004	11
			2024	-3.28	-1.0083	0.01	12
19	BOGA	Bintang Oto Global Tbk.	2020	2.11	0.3614	0.37	4
			2021	1.05	0.7506	0.14	5
			2022	1.06	0.7050	-0.25	6
			2023	1.02	0.6941	0.69	7
			2024	4.85	0.7608	0.35	8
20	HERO	DFI Retail Nusantara Tbk.	2020	0.56	1.6087	0.12	31
			2021	0.36	0.6179	-0.20	32
			2022	0.47	0.6366	-0.18	33
			2023	0.17	3.0604	0.08	34
			2024	0.26	2.1608	0.11	35
21	LPPF	Matahari Department Store Tbk.	2020	1.29	0.9874	0.03	31
			2021	3.92	4.8165	0.12	32
			2022	4.37	0.8911	0.99	33
			2023	2.75	1.9031	0.69	34
			2024	3.29	1.4780	0.83	35
22	SLIS	Gaya Abadi Sempurna Tbk.	2020	3.10	1.1471	-0.09	1
			2021	2.58	0.9328	0.10	2
			2022	4.29	0.8146	-0.12	3
			2023	3.61	0.3682	-0.36	4
			2024	3.85	0.2282	0.16	5

Lampiran 2. Daftar Riwayat Hidup



ANNICE EZRA ULI NAINGGOLAN

+6281314461928 | annicenainggolan@gmail.com

South Tangerang, Indonesia

I am a university student majoring in Accounting at Pembangunan Jaya University and have already been in my fourth year. Accuaint in basic accounting skills. Likes to learn new things, creative, and responsible. Easy to adapt with new people, can work in teams, and able to provide solutions to a problem quickly. I also hace a keen interest in music, including playing musical instruments as well as performing vocals.

WORK EXPERIENCES

Jaya Center for Advance Learning - South Jakarta, Indonesia Feb 2025 & Apr 2025
Assisting Teams

- Supported the preparation of event materials and logistics
- Produced a post-event recap video to document and promote the event's success)

Sodexo Sinergi Indonesia - South Jakarta, Indonesia Jul 2024 - Dec 2024
Finance Intern

- Performing petty cash, cash advance, and reimbursement recap (+10 document checking per day)
- Conducting bank reconciliation
- Assisting with the input of accounts payable invoices into the system (inputing 100 or more invoice per day)
- Assisting with the filing of accounts receiveable invoice documents

Universitas Pembangunan Jaya - South Tangerang, Indonesia Nov 2023 - Dec 2023
Jaya Softskill Development

- Transcribing JSDP point for Universitas Pembangunan Jaya Students

Universitas Pembangunan Jaya - South Tangerang, Indonesia Jul 2023 - Sept 2023
Stock Opname

- Conducting stocktaking of the book collection in the UPJ library
- Conducting stocktaking of the furniture in the UPJ library

EDUCATION LEVEL

Universitas Pembangunan Jaya - South Tangerang, Indonesia Aug 2021 - Jul 2025 (Expected)
Bachelor of Accounting, 3.76/4.00

- Passed the campus selection for PKM program organized by the Ministry of Education, Culture, Research, and Technology (kemenristekdikti), specifically in the PKM-VGK category, with the project titled "Lidahngindo: A Modern Regional Language Learning Application"
- Took part in the summer school program, "A Digi-Journey through Asia and Germany".
- Appointed as Moderator in the Tax Goes to Campus 2024 seminar "Building Young Generation Tax Awareness for a Better Indonesia's Future". (attended by 30+ participants)
- Acted as the Master of Ceremony on the seminar "Mone Management Berbasis Modern di Indonesia untuk Memajukan Ekonomi". (attended by 20+ participants)
- Served as a UPJ Student Ambassador in the Event Division (2021-2022)

SMA Negeri 3 Kota Tangerang Selatan - South Tangerang, Indonesia Jul 2018 - Jul 2021
High School Diploma in Natural Science

Organisational Experience

Tax Center UPJ - South Jakarta, Indonesia Oct 2023 – Jul 2025
Member of Public Relations Division

- Promoting events through social media
- Creating and managing content on social media
- Building positive relation with the public, fostering a positive image, and ensuring accurate information

Persekutuan Mahasiswa Kristen UPJ - South Tangerang, Indonesia Mar 2023 - Aug 2024
Coordinator of the Prayer and Supporter Division

Persekutuan Mahasiswa Kristen UPJ is a christian organisation at UPJ organize by christian student in UPJ.

- Coordinating all prayer and monitoring activities of PMK UPJ with division members
- Acted as Event Coordinator for a retreat program, overseeing planning, logistics, and on-site coordination (2023)

UPJ Choir - South Tangerang, Indonesia Sept 2022 - May 2024
Member of UPJ Choir

- Contributed in Indonesia Independent Day event
- Contributed in Kompetisi Jembatan Indonesia Event
- Contributed in Wanita Berkebaya event
- Acted as choir assistant in the 19th National Folklore Competition

Welcoming Service PMK UPJ 2023 - South Tangerang, Indonesia Aug 2023 – Sept 2023
Leader

- Coordinating all aspects of the event, including budgeting, team coordination, schedule, preparation supervision, and decision-making for the continuity of the event.
- Conducting an event evaluation with the committee members

Studi Banding Fakultas Humaniora dan Bisnis - South Tangerang, Indonesia Dec 2022 - Mar 2023
Organisation Treasurer

- Managing the committee's finances
- Preparing the budget plan for the entire event
- Recording all transactions made by each member for event purposes
- Storing all transaction receipts

HIMAKSI Universitas Pembangunan Jaya - South Tangerang, Indonesia Sept 2022 - Aug 2023
Member of Public Relations Division

- Promoting events through social media
- Creating and managing content on social media
- Building positive relation with the public, fostering a positive image, and ensuring accurate information

Skills, Achievements, & Other Experience

- **Achievements (2022):** 1st place in the Internal Selection for Debate Competition in the NUDC Category at Universitas Pembangunan Jaya, 2022.
 - **Hard Skills:** Using Accounting Information System (ERP Hashmicro, Accurate), Basic Accounting Skills, Microsoft Software (Word – Advance, Excel – Intermediate to advance, Power Point – Advance, Speaking Foreign language (English – Intermediate to advanced), Graphic Design (Canva – Advance)
 - **Soft Skills:** Problem solving and critical thinking skill, Interpersonal communication, Teamwork, Leadership, Creativity
 - **Interest:** Financial Accounting, Playing Musical Instruments, Performing Vocals, Public Speaking
-

Lampiran 3. Daftar Bimbingan Melalui MyUpj

NIM	2021011022	Nama Mahasiswa	ANNICE EZRA ULI NAINGGOLAN
Program Studi	Akuntansi	Jenis TA	Skripsi
Periode Mulai	2024/2025 Genap	SKS Lulus	141 SKS
Tgl. Mulai	5 Juni 2025	Judul Tugas Akhir	Pengaruh Struktur Modal, Operating Cash Flow, dan Eksistensi Perusahaan Terhadap Financial Distress
Tahap	Seminar Hasil	Status	Aktif

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
1	7 Maret 2025	Dr. Arry Eksandy, S.E. M.Akt.	(revisi) konfirmasi judul	✓	
2	19 Maret 2025	Dr. Arry Eksandy, S.E. M.Akt.	(revisi) bimbingan bab 1	✓	
3	26 Maret 2025	Dr. Arry Eksandy, S.E. M.Akt.	(revisi) bimbingan bab 2	✓	
4	9 April 2025	Dr. Arry Eksandy, S.E. M.Akt.	(revisi) bimbingan bab 3	✓	
5	27 Mei 2025	Dr. Arry Eksandy, S.E. M.Akt.	bimbingan hasil running data	✓	
6	5 Juni 2025	Dr. Arry Eksandy, S.E. M.Akt.	review hasil olah data	✓	
7	2 Juli 2025	Dr. Arry Eksandy, S.E. M.Akt.	Bimbingan bab 4 & 5	✓	
8	8 Juli 2025	Dr. Arry Eksandy, S.E. M.Akt.	Finalisasi skripsi	✓	

Lampiran 4. Tabel Revisi Skripsi

TABEL REVISI SKRIPSI

Nama : Annice Ezra Uli Nainggolan

NIM : 2021011022

Dosen Pembimbing : Bapak Dr. Arry Eksandy, S.E., M.Akt

Dosen Penguji : Ibu Fitriyah Nurhidayah, S.E., M.Si.

No	Bagian Perbaikan	Evaluasi Perbaikan	Setelah Perbaikan	Hal	Paraf
1.	Bab II Tinjauan Pustaka	Penulisan referensi dari jurnal terdahulu belum sesuai	Telah mengubah penulisan referensi dari jurnal terdahulu sesuai dengan format penulisan yang benar	11-12	
2.	Bab V	Tambahkan saran untuk peneliti selanjutnya penggunaan variabel arus kas lainnya.	Telah menambahkan saran untuk peneliti selanjutnya untuk bisa menggunakan jenis arus kas lainnya sebagai variabel penelitian	59-60	

TABEL REVISI SKRIPSI

Nama : Annice Ezra Uli Nainggolan

NIM : 2021011022

Dosen Pembimbing : Bapak Dr. Arry Eksandy, S.E., M.Akt

Dosen Penguji : Bapak Farhan Ady Pratama, S.Ak., M.Ak.

No	Bagian Perbaikan	Evaluasi Perbaikan	Setelah Perbaikan	Hal	Paraf
1.	Bab I Pendahuluan	Perkuat fenomena mengenai <i>financial distress</i> pada perusahaan ritel	Telah menambahkan beberapa penjelasan tambahan serta fenomena tambahan terkait <i>financial distress</i> pada perusahaan ritel	2-4	
2.	Bab II Tinjauan Pustaka	Font Italic untuk penulisan kata bahasa asing	Sudah mengubah penulisan kata Bahasa asing menggunakan tulisan miring (italic)	9-28	
3.	Bab II Tinjauan Pustaka	Tambahkan penjelasan lebih mengenai variabel eksistensi perusahaan sebagai keterbaruan	Sudah menambahkan penjelasan lebih lengkap mengenai variabel keterbaruan	23-24	