

# LAMPIRAN

## Lampiran 1. Daftar Riwayat Hidup

### DAFTAR RIWAYAT HIDUP

Nama : Ananda Defi Rachfiyanti  
Jenis Kelamin : Perempuan  
Tempat dan Tanggal Lahir : Jakarta, 15 September 1999  
Kewarganegaraan : Indonesia  
Agama : Islam  
Status : Belum Menikah  
Alamat : Riverpark GH 6 No 6, Bintaro Sektor 8  
No. Telepon : +6281806257946  
*Email* : [ananda.defi@student.upi.ac.id](mailto:ananda.defi@student.upi.ac.id)



#### Pendidikan Formal

- 2017 – sekarang : S1 Akuntansi, Universitas Pembangunan Jaya
- 2015 – 2017 : SMAN 70 Jakarta
- 2011 – 2015 : D'royal Marocco International Islamic School
- 2005 – 2011 : SD Islam Amalina

#### Pengalaman Berorganisasi

- 2016 – 2017 : Sekretaris Bendahara OSIS

#### Pengalaman Bekerja

- 2020 : Magang di PT Trimitra Boga Perkasa
- 2019 : *Internship* di PT Utama Manggala Persada

**Lampiran 2. Tabulasi Data Prudence**

Kode	Nama Perusahaan	Tahun	NIO	DEP	CFO	Total Assets	PRUD
INTP	PT Indocement Tunggul Prakarsa Tbk	2015	5.056.930	77.527	5.049.117	27.638.360	0,00
		2016	3.644.595	63.286	3.546.113	30.150.580	-0,01
		2017	1.874.845	60.095	2.781.805	28.863.676	0,03
		2018	1.074.111	49.169	1.984.532	27.788.562	0,03
		2019	1.905.055	64.553	3.530.772	27.707.749	0,06
SMBR	PT Semen Baturaja (Persero) Tbk	2015	323.263.355	90.920.477	522.628.119	3.268.667.933	0,03
		2016	328.421.435	91.146.392	87.306.699	4.368.876.996	-0,08
		2017	192.096.085	148.651.390	183.236.105	5.060.337.247	-0,03
		2018	247.502.029	165.824.518	64.469.290	5.538.079.503	-0,06
		2019	233.944.314	172.835.528	87.929.949	5.571.270.204	-0,06
WSBP	PT Waskita Beton Precast Tbk	2015	365.132.026.972	2.510.818.900	(686.135.441.847)	4.332.409.010.247	-0,24
		2016	995.782.544.313	3.407.565.969	(3.034.905.406.375)	13.734.267.485.212	-0,29
		2017	1.621.796.454.286	374.803.929.503	(2.413.798.672.493)	14.919.548.673.755	-0,30
		2018	1.687.271.423.660	388.544.141.320	1.818.103.331.586	15.222.388.589.814	-0,02
		2019	1.261.535.528.440	313.506.998.613	26.265.454.496	16.149.121.684.330	-0,10
MLIA	PT Mulia Industrindo Tbk	2015	(190.208.664)	371.386.271	367.602.920	7.125.800.277	0,03
		2016	(8.881.576)	420.650.466	234.571.143	7.723.578.677	-0,02
		2017	50.783.937	412.525.197	243.550.943	5.186.685.608	-0,04
		2018	264.824.823	291.994.294	227.388.878	5.263.726.099	-0,06
		2019	187.176.793	243.555.750	175.969.808	5.758.102.626	-0,04
TOTO	PT Surya Toto Indonesia Tbk	2015	395.719.050.145	86.411.806.104	240.629.138.479	2.439.540.859.205	-0,10
		2016	274.673.531.210	92.340.088.319	305.802.664.813	2.581.440.938.262	-0,02
		2017	373.751.864.576	93.738.296.797	421.340.061.708	2.826.490.815.501	-0,02
		2018	448.647.612.383	86.206.683.622	356.708.792.806	2.897.119.790.044	-0,06
		2019	159.132.896.719	85.442.602.609	277.886.404.272	2.918.467.252.139	0,01
BTON	PT	2015	6.279.539.648	1.387.944.536		183.116.245.288	-0,05

	Betonjaya Manunggal Tbk				(1.520.287.645)		
		2016	(9.981.713.272)	1.294.573.918	(1.794.007.269)	177.290.628.918	0,04
		2017	12.992.651.075	1.058.096.730	6.005.724.423	183.501.650.442	-0,04
		2018	(1.712.077.725)	1.076.391.390	25.560.227.579	217.362.960.011	0,12
		2019	522.744.627	1.207.203.461	25.034.751.120	230.561.123.774	0,10
ASII	PT Astra Internasional Tbk	2015	19.630	6.535	25.899	245.435	0,00
		2016	22.253	6.171	19.407	261.855	-0,03
		2017	29.196	6.453	23.285	295.646	-0,04
		2018	34.995	7.845	27.692	344.711	-0,04
		2019	34.054	9.756	19.175	351.958	-0,07
AUTO	PT Astra Otoparts Tbk	2015	433.596	411.846	866.768	14.339.110	0,00
		2016	648.907	460.294	1.059.369	14.612.274	0,00
		2017	711.936	449.578	394.229	14.762.309	-0,05
		2018	861.563	444.949	678.469	15.889.648	-0,04
		2019	1.119.858	445.041	1.072.057	16.015.709	-0,03
BOLT	PT Garuda Metalindo Tbk	2015	157.459.698.308	24.485.657.260	(62.480.105.460)	918.617.353.270	-0,27
		2016	159.205.816.867	35.015.871.077	168.249.159.302	1.206.089.567.283	-0,02
		2017	155.131.737.330	35.764.512.619	98.702.358.157	1.188.798.795.362	-0,08
		2018	142.532.368.214	41.891.421.290	58.409.108.583	1.312.376.999.120	-0,10
		2019	91.628.395.244	40.508.746.753	93.837.385.857	1.265.912.330.625	-0,03
GJTL	PT Gajah Tunggal Tbk	2015	(331.869)	642.518	795.635	17.509.505	0,03
		2016	825.947	712.088	1.293.214	18.697.779	-0,01
		2017	106.824	676.064	738.861	18.191.176	0,00
		2018	(85.585)	710.526	479.736	19.711.478	-0,01
		2019	457.876	683.151	1.258.371	18.856.075	0,01
IMAS	PT Indomobil Sukses Internasional Tbk	2015	1.037.261.745.608	530.795.000.200	793.372.435.545	24.860.957.839.497	-0,03
		2016	572.886.939.173	480.998.122.957	118.811.023.397	25.633.342.258.679	-0,04
		2017	1.374.459.456.091	417.591.304.595	(601.612.476.031)	31.375.311.299.854	-0,08
		2018	1.195.769.190.462	624.974.737.368	(2.240.811.709.699)	40.955.996.273.862	-0,10

		2019	1.069.048.393.556	624.974.737.368	(615.124.627.663)	44.698.662.588.632	-0,05
BELL	PT Trisula Textile Industries Tbk	2015	37.818.484.716	12.154.089.992	11.272.255.410	410.774.206.789	-0,09
		2016	22.486.710.745	12.980.066.782	15.815.166.143	387.981.312.196	-0,05
		2017	32.185.481.104	11.303.611.290	17.805.531.871	465.965.155.745	-0,06
		2018	46.070.731.817	14.101.488.438	49.583.922.599	514.962.171.773	-0,02
		2019	49.042.948.528	19.710.605.876	(24.834.511.428)	590.884.444.113	-0,16
BATA	PT Sepatu Bata Tbk	2015	154.895.182	32.697.926	(19.631.483)	795.257.974	-0,26
		2016	66.053.044	33.343.188	19.176.233	804.742.917	-0,10
		2017	80.503.909	30.130.449	47.680.636	855.691.231	-0,07
		2018	95.576.098	32.022.306	40.450.899	876.856.225	-0,10
		2019	38.107.160	33.849.319	48.742.952	863.146.554	-0,03
AISA	PT Tiga Pilar Sejahtera Food Tbk	2015	739.434	113.258	399.185	9.060.979	-0,05
		2016	1.281.744	127.016	46.358	9.254.539	-0,15
		2017	(5.099.775)	60.981	733.424	1.981.940	2,91
		2018	(9.245)	65.321	278.566	1.816.406	0,12
		2019	1.486.863	63.494	12.183	1.868.966	-0,82
INDF	PT Indofood Sukses Makmur Tbk	2015	7.362.895	1.867.316	4.213.613	91.831.526	-0,05
		2016	8.285.007	2.105.680	7.175.603	82.174.515	-0,04
		2017	8.747.502	2.134.560	6.507.803	87.939.488	-0,05
		2018	9.143.020	2.806.102	5.935.829	96.537.796	-0,06
		2019	9.831.024	3.014.292	13.344.494	96.198.559	0,01
MYOR	PT Mayora Indah Tbk	2015	1.862.620.832.987	468.863.995.789	2.336.785.497.955	11.342.715.686.221	0,00
		2016	2.315.242.242.867	514.679.470.431	659.314.197.175	12.922.421.859.142	-0,17
		2017	2.460.559.388.050	539.444.378.374	1.275.530.669.068	14.915.849.800.251	-0,12
		2018	2.627.892.008.006	549.220.429.635	459.273.241.788	17.591.706.426.634	-0,15
		2019	3.172.264.551.034	588.189.017.002	3.303.864.262.122	19.037.918.806.473	-0,02
GGRM	PT Gudang Garam Tbk	2015	10.064.867	1.747.570	3.200.820	63.505.413	-0,14
		2016	10.122.038	2.085.569	6.937.650	62.951.634	-0,08
		2017	11.237.253	2.243.993	8.204.579	66.759.930	-0,08
		2018	11.156.804	2.264.730	11.224.700	69.097.219	-0,03

		2019	15.073.090	2.529.574	11.174.403	78.647.274	-0,08
INAF	PT Indofarma (Persero) Tbk	2015	54.928.873.266	10.881.904.359	134.284.985.659	1.533.708.564.241	0,04
		2016	33.550.733.034	12.025.811.338	(317.962.543.661)	1.381.633.321.120	-0,26
		2017	(4.282.682.490)	16.458.369.824	147.184.447.849	1.529.874.782.290	0,09
		2018	25.910.150.677	19.903.088.825	(70.390.895.931)	1.442.350.608.575	-0,08
		2019	50.055.221.968	15.933.121.105	20.790.922.347	1.383.935.194.386	-0,03
KAEF	PT Kimia Farma (Persero) Tbk	2015	374.277.146.619	48.252.922.781	175.966.862.348	3.236.224.076.311	-0,08
		2016	442.824.103.843	51.449.729.961	198.050.928.789	4.612.562.541.064	-0,06
		2017	535.661.371.401	63.738.903.328	5.241.243.654	6.096.148.972.534	-0,10
		2018	765.017.358.119	102.783.578.781	258.254.551.890	9.460.427.317.681	-0,06
		2019	501.655.742	157.274.126	(1.853.834.642)	18.352.877.132	-0,14
KLBF	PT Kalbe Farma Tbk	2015	2.720.881.244.459	351.147.692.596	2.456.995.428.106	13.696.417.381.439	-0,04
		2016	3.091.188.460.230	397.069.428.541	2.159.833.281.176	15.226.009.210.657	-0,09
		2017	3.241.186.725.992	403.190.023.702	2.008.316.536.066	16.616.239.416.335	-0,10
		2018	3.306.399.669.021	426.008.232.303	2.770.775.949.459	18.146.206.145.369	-0,05
		2019	3.402.616.824.533	462.703.779.576	2.502.968.822.391	20.264.726.862.584	-0,07
UNVR	PT Unilever Indonesia Tbk	2015	7.939.401	483.303	6.299.051	15.729.945	-0,14
		2016	8.707.661	529.615	6.684.219	16.745.695	-0,15
		2017	9.495.764	632.861	7.059.862	18.906.413	-0,16
		2018	12.324.211	75.459	8.161.127	20.326.869	-0,21
		2019	10.120.906	86.716	8.669.069	20.649.371	-0,07

### Lampiran 3. Tabulasi Data Profitabilitas (ROE)

Kode	Nama Perusahaan	Tahun	Net Income	Total Ekuitas	ROE
INTP	PT Indocement Tunggal Prakarsa Tbk	2015	4.356.661	23.865.950	0,18
		2016	3.870.319	26.138.703	0,15
		2017	1.859.818	24.556.507	0,08
		2018	1.145.937	23.221.589	0,05
		2019	1.835.305	23.080.261	0,08
SMBR	PT Semen Baturaja (Persero) Tbk	2015	354.180.062	2.949.352.584	0,12
		2016	259.090.525	3.120.757.702	0,08
		2017	146.648.432	3.412.859.859	0,04
		2018	76.074.721	3.473.671.056	0,02
		2019	30.073.855	3.482.293.092	0,01
WSBP	PT Waskita Beton Precast Tbk	2015	334.369.585.006	1.330.826.173.352	0,25
		2016	634.819.524.892	7.405.501.041.961	0,09
		2017	1.000.330.150.510	7.316.656.090.419	0,14
		2018	1.103.472.788.182	7.882.313.190.464	0,14
		2019	806.148.752.926	8.134.550.586.355	0,10
MLIA	PT Mulia Industrindo Tbk	2015	(155.911.654)	1.115.119.044	-0,14
		2016	9.039.563	1.613.099.694	0,01
		2017	47.534.072	1.754.295.083	0,03
		2018	189.082.238	2.241.367.974	0,08
		2019	126.773.341	2.532.966.885	0,05
TOTO	PT Surya Toto Indonesia Tbk	2015	285.236.780.659	1.491.542.919.106	0,19
		2016	168.564.583.718	1.523.874.519.542	0,11
		2017	278.935.804.544	1.693.791.596.547	0,16
		2018	346.692.796.102	1.929.477.152.737	0,18
		2019	140.597.500.915	1.924.262.563.701	0,07
BTON	PT Betonjaya Manunggal Tbk	2015	6.323.778.025	149.104.596.755	0,04
		2016	(5.974.737.984)	143.533.430.069	-0,04

		2017	11.370.927.212	154.638.932.325	0,07
		2018	27.812.712.161	183.155.228.930	0,15
		2019	1.367.612.129	184.234.096.343	0,01
ASII	PT Astra International Tbk	2015	15.613	126.533	0,12
		2016	18.302	139.906	0,13
		2017	23.165	156.329	0,15
		2018	27.372	174.363	0,16
		2019	26.621	186.763	0,14
AUTO	PT Astra Otoparts Tbk	2015	322.701	10.143.426	0,03
		2016	483.421	10.536.558	0,05
		2017	547.781	10.759.076	0,05
		2018	680.801	11.263.635	0,06
		2019	853.509	11.650.534	0,07
BOLT	PT Garuda Metalindo Tbk	2015	97.680.310.772	760.529.199.078	0,13
		2016	111.662.785.832	961.648.686.584	0,12
		2017	93.225.253.756	720.676.693.568	0,13
		2018	75.738.099.614	738.035.474.182	0,10
		2019	51.492.605.525	761.027.824.707	0,07
GJTL	PT Gajah Tunggal Tbk	2015	(313.326)	5.394.142	-0,06
		2016	626.561	5.848.177	0,11
		2017	45.028	5.689.466	0,01
		2018	(74.557)	5.875.830	-0,01
		2019	269.107	6.235.631	0,04
IMAS	PT Indomobil Sukses International Tbk	2015	(22.489.430.531)	6.697.091.857.105	0,00
		2016	(312.881.005.784)	6.709.818.352.953	-0,05
		2017	(64.296.811.100)	9.281.252.344.712	-0,01
		2018	98.774.620.340	10.323.742.965.226	0,01
		2019	155.830.717.982	9.408.137.619.709	0,02
BELL	PT Trisula Textile Industries	2015	32.770.801.413	184.587.910.180	0,18



	Tbk	2016	7.682.789.498	191.653.147.639	0,04
		2017	14.950.959.786	240.879.358.132	0,06
		2018	24.022.782.725	260.198.089.842	0,09
		2019	23.213.651.840	277.052.787.220	0,08
BATA	PT Sepatu Bata Tbk	2015	129.519.446	547.187.208	0,24
		2016	42.231.663	557.155.279	0,08
		2017	53.654.376	579.308.728	0,09
		2018	67.944.867	636.807.359	0,11
		2019	23.441.338	653.251.326	0,04
AISA	PT Tiga Pilar Sejahtera Food Tbk	2015	373.750	3.966.907	0,09
		2016	719.228	4.264.400	0,17
		2017	(5.234.288)	(3.347.901)	1,56
		2018	(123.513)	(3.450.942)	0,04
		2019	1.134.776	(1.657.853)	-0,68
INDF	PT Indofood Sukses Makmur Tbk	2015	3.231.713	43.121.593	0,07
		2016	5.266.906	43.941.423	0,12
		2017	5.145.063	46.756.724	0,11
		2018	4.961.851	49.916.800	0,10
		2019	5.902.729	54.202.488	0,11
MYOR	PT Mayora Indah Tbk	2015	1.862.620.832.987	5.194.459.927.187	0,36
		2016	1.388.676.127.665	6.265.255.987.065	0,22
		2017	1.630.953.830.893	7.354.346.366.072	0,22
		2018	1.760.434.280.304	8.542.544.481.694	0,21
		2019	2.039.404.206.764	9.899.940.195.318	0,21
GGRM	PT Gudang Garam Tbk	2015	6.452.834	38.007.909	0,17
		2016	6.672.682	39.564.228	0,17
		2017	7.755.347	42.187.664	0,18
		2018	7.793.068	45.133.285	0,17

		2019	10.880.704	50.930.758	0,21
INAF	PT Indofarma (Persero) Tbk	2015	6.565.707.419	592.708.896.744	0,01
		2016	(17.367.399.212)	575.757.080.631	-0,03
		2017	(46.284.759.301)	526.409.897.704	-0,09
		2018	(32.736.482.313)	496.646.859.858	-0,07
		2019	7.961.966.026	504.935.327.036	0,02
KAEF	PT Kimia Farma (Persero) Tbk	2015	252.972.506.074	1.862.096.822.470	0,14
		2016	271.597.947.663	2.271.407.409.194	0,12
		2017	331.707.917.461	2.572.520.755.128	0,13
		2018	401.792.808.948	3.356.459.729.851	0,12
		2019	15.890.439	18.352.877.132	0,00
KLBF	PT Kalbe Farma Tbk	2015	2.057.694.281.873	10.938.285.985.269	0,19
		2016	2.350.884.933.551	12.463.847.141.085	0,19
		2017	2.453.251.410.604	13.894.031.782.689	0,18
		2018	2.497.261.964.757	15.294.594.796.354	0,16
		2019	2.537.601.823.645	16.705.582.476.031	0,15
UNVR	PT Unilever Indonesia Tbk	2015	5.851.805	4.827.360	1,21
		2016	6.390.672	4.704.258	1,36
		2017	7.004.562	5.173.388	1,35
		2018	9.081.187	7.383.667	1,23
		2019	7.392.837	5.281.862	1,40

**Lampiran 4. Tabulasi Data *Financial Distress***

Kode	Nama Perusahaan	Tahun	WCTA	RETA	EBITA	BVETA	TSTA	<i>Financial Distress</i>
INTP	PT Indocement Tunggal Prakarsa Tbk	2015	0,38	0,69	0,18	6,33	0,64	6,47
		2016	0,37	0,71	0,12	6,52	0,51	6,26
		2017	0,33	0,69	0,06	5,70	0,50	5,49
		2018	0,30	0,67	0,04	5,08	0,55	5,02
		2019	0,32	0,66	0,07	4,99	0,58	5,11
SMBR	PT Semen Baturaja (Persero) Tbk	2015	0,51	0,11	0,10	9,24	0,45	7,09
		2016	0,12	0,12	0,08	2,50	0,35	2,41
		2017	0,09	0,08	0,04	2,07	0,31	1,89
		2018	0,13	0,06	0,04	1,68	0,36	1,76
		2019	0,11	0,05	0,04	1,67	0,36	1,70
WSBP	PT Waskita Beton Precast Tbk	2015	(0,35)	0,10	0,08	0,44	0,61	0,87
		2016	0,24	0,05	0,07	1,17	0,34	1,63
		2017	0,27	0,09	0,11	0,96	0,48	1,85
		2018	0,19	0,10	0,11	1,07	0,53	1,91
		2019	0,23	0,11	0,08	1,01	0,46	1,76
MLIA	PT Mulia Industrindo Tbk	2015	(0,63)	(0,46)	(0,03)	0,19	0,80	-0,58
		2016	(0,59)	(0,43)	(0,00)	0,26	0,75	-0,39
		2017	(0,04)	(0,30)	0,01	0,51	1,21	1,08
		2018	(0,02)	(0,26)	0,05	0,74	1,06	1,28
		2019	0,05	(0,22)	0,03	0,79	0,68	1,01
TOTO	PT Surya Toto Indonesia Tbk	2015	0,32	0,55	0,16	1,57	0,93	3,57
		2016	0,27	0,53	0,11	1,44	0,80	3,09
		2017	0,26	0,56	0,13	1,50	0,77	3,20
		2018	0,31	0,60	0,15	1,99	0,77	3,68
		2019	0,33	0,60	0,05	1,94	0,70	3,29
BTON	PT Betonjaya Manunggal Tbk	2015	0,57	0,72	0,03	4,38	0,37	4,81
		2016	0,55	0,71	(0,06)	4,25	0,35	4,37
		2017	0,62	0,74	0,07	5,36	0,48	5,71

		2018	0,67	0,76	(0,01)	5,35	0,54	5,59
		2019	0,64	0,72	0,00	3,98	0,53	4,70
ASII	PT Astra International Tbk	2015	0,12	0,38	0,08	1,06	0,75	2,32
		2016	0,08	0,39	0,08	1,15	0,69	2,30
		2017	0,08	0,38	0,10	1,12	0,70	2,32
		2018	(0,30)	0,37	0,10	1,02	0,69	1,80
		2019	0,08	0,40	0,10	1,13	0,67	2,33
AUTO	PT Astra Otoparts Tbk	2015	0,08	0,38	0,03	2,42	0,82	2,99
		2016	0,11	0,39	0,04	2,59	0,88	3,26
		2017	0,15	0,41	0,05	2,69	0,92	3,44
		2018	0,12	0,41	0,05	2,43	0,97	3,32
		2019	0,13	0,43	0,07	2,67	0,96	3,55
BOLT	PT Garuda Metalindo Tbk	2015	0,41	0,13	0,17	4,81	0,93	5,06
		2016	0,36	0,13	0,13	3,93	0,87	4,28
		2017	0,31	0,15	0,13	1,54	0,88	2,82
		2018	0,21	0,14	0,11	1,29	0,90	2,49
		2019	0,23	0,16	0,07	1,51	0,95	2,60
GJTL	PT Gajah Tunggal Tbk	2015	0,17	0,20	(0,02)	0,45	0,74	1,43
		2016	0,17	0,22	0,04	0,46	0,73	1,66
		2017	0,15	0,23	0,01	0,46	0,78	1,57
		2018	0,15	0,21	(0,00)	0,42	0,78	1,49
		2019	0,14	0,23	0,02	0,49	0,85	1,72
IMAS	PT Indomobil Sukses International Tbk	2015	(0,03)	0,07	0,04	0,37	0,73	1,15
		2016	(0,04)	0,06	0,02	0,35	0,59	0,91
		2017	(0,08)	0,05	0,04	0,42	0,49	0,85
		2018	(0,12)	0,03	0,03	0,34	0,43	0,63
		2019	(0,11)	0,04	0,02	0,27	0,42	0,58
BELL	PT Trisula Textile Industries Tbk	2015	0,28	0,20	0,09	0,82	1,33	2,74
		2016	0,28	0,08	0,06	0,98	1,07	2,30
		2017	0,31	0,09	0,07	1,07	0,96	2,33
		2018	0,24	0,14	0,09	1,02	1,09	2,49

		2019	0,21	0,15	0,08	0,88	1,21	2,48
BATA	PT Sepatu Bata Tbk	2015	0,39	0,68	0,19	2,21	1,29	4,68
		2016	0,41	0,68	0,08	2,25	1,24	4,30
		2017	0,39	0,67	0,09	2,10	1,14	4,12
		2018	0,43	0,71	0,11	2,65	1,13	4,60
		2019	0,44	0,74	0,04	3,11	1,08	4,65
		2015	0,19	0,13	0,08	0,78	0,66	1,81
AISA	PT Tiga Pilar Sejahtera Food Tbk	2016	0,37	0,19	0,14	0,85	0,71	2,40
		2017	(1,65)	(2,77)	(2,57)	(0,63)	0,98	-13,74
		2018	(2,42)	(3,08)	(0,01)	(0,66)	0,87	-6,74
		2019	(0,36)	(2,38)	0,80	(0,47)	0,81	-0,62
		2015	0,19	0,18	0,08	0,89	0,70	1,98
INDF	PT Indofood Sukses Makmur Tbk	2016	0,12	0,24	0,10	1,15	0,81	2,31
		2017	0,12	0,24	0,10	1,14	0,80	2,29
		2018	0,02	0,24	0,09	1,07	0,76	2,08
		2019	0,07	0,28	0,10	1,29	0,80	2,38
		2015	0,38	0,41	0,16	0,84	1,31	3,38
MYOR	PT Mayora Indah Tbk	2016	0,38	0,44	0,18	0,94	1,42	3,64
		2017	0,42	0,45	0,16	0,97	1,40	3,65
		2018	0,45	0,45	0,15	0,94	1,37	3,59
		2019	0,48	0,48	0,17	1,08	1,31	3,76
		2015	0,29	0,58	0,16	1,49	1,11	3,68
GGRM	PT Gudang Garam Tbk	2016	0,32	0,61	0,16	1,69	1,21	4,00
		2017	0,32	0,61	0,17	1,72	1,25	4,07
		2018	0,34	0,64	0,16	1,88	1,39	4,34
		2019	0,34	0,63	0,19	1,84	1,41	4,44
		2015	0,14	0,13	0,04	0,63	1,06	1,92
INAF	PT Indofarma (Persero) Tbk	2016	0,11	0,13	0,02	0,71	1,21	2,04
		2017	0,02	0,09	(0,00)	0,52	1,07	1,52
		2018	0,03	(0,06)	0,00	0,53	1,10	1,37
		2019	0,28	(0,06)	0,04	0,57	0,98	1,70

KAEF	PT Kimia Farma (Persero) Tbk	2015	0,31	0,08	0,12	1,36	1,50	3,18
		2016	0,26	0,06	0,10	0,97	1,26	2,55
		2017	0,21	0,05	0,09	0,73	1,03	2,08
		2018	0,17	0,04	0,08	0,55	0,81	1,67
		2019	(0,00)	(0,00)	0,03	1,68	0,51	1,60
KLBF	PT Kalbe Farma Tbk	2015	0,47	0,72	0,20	3,97	1,31	5,91
		2016	0,48	0,74	0,20	4,51	1,27	6,26
		2017	0,47	0,76	0,20	5,10	1,21	6,55
		2018	0,46	0,76	0,18	5,36	1,16	6,60
		2019	0,43	0,75	0,17	4,69	1,12	6,04
UNVR	PT Unilever Indonesia Tbk	2015	(0,22)	0,29	0,50	0,44	2,32	4,40
		2016	(0,26)	0,27	0,52	0,39	2,39	4,41
		2017	(0,24)	0,26	0,50	0,38	2,18	4,14
		2018	(0,15)	0,35	0,61	0,57	2,06	4,72
		2019	(0,22)	0,25	0,49	0,34	2,08	3,98

### Lampiran 5. Tabulasi Data Ukuran Perusahaan

Kode	Nama Perusahaan	Tahun	Total Assets	Size
INTP	PT Indocement Tunggal Prakarsa Tbk	2015	27.638.360	17,13
		2016	30.150.580	17,22
		2017	28.863.676	17,18
		2018	27.788.562	17,14
		2019	27.707.749	17,14
SMBR	PT Semen Baturaja (Persero) Tbk	2015	3.268.667.933	21,91
		2016	4.368.876.996	22,20
		2017	5.060.337.247	22,34
		2018	5.538.079.503	22,43
		2019	5.571.270.204	22,44
WSBP	PT Waskita Beton Precast Tbk	2015	4.332.409.010.247	29,10
		2016	13.734.267.485.212	30,25
		2017	14.919.548.673.755	30,33
		2018	15.222.388.589.814	30,35
		2019	16.149.121.684.330	30,41
MLIA	PT Mulia Industrindo Tbk	2015	7.125.800.277	22,69
		2016	7.723.578.677	22,77
		2017	5.186.685.608	22,37
		2018	5.263.726.099	22,38
		2019	5.758.102.626	22,47
TOTO	PT Surya Toto Indonesia Tbk	2015	2.439.540.859.205	28,52
		2016	2.581.440.938.262	28,58
		2017	2.826.490.815.501	28,67
		2018	2.897.119.790.044	28,69
		2019	2.918.467.252.139	28,70
BTON	PT Betonjaya Manunggal Tbk	2015	183.116.245.288	25,93
		2016	177.290.628.918	25,90
		2017	183.501.650.442	25,94
		2018	217.362.960.011	26,10

		2019	230.561.123.774	26,16
ASII	PT Astra International Tbk	2015	245.435	12,41
		2016	261.855	12,48
		2017	295.646	12,60
		2018	344.711	12,75
		2019	351.958	12,77
AUTO	PT Astra Otoparts Tbk	2015	14.339.110	16,48
		2016	14.612.274	16,50
		2017	14.762.309	16,51
		2018	15.889.648	16,58
		2019	16.015.709	16,59
BOLT	PT Garuda Metalindo Tbk	2015	918.617.353.270	27,55
		2016	1.206.089.567.283	27,82
		2017	1.188.798.795.362	27,80
		2018	1.312.376.999.120	27,90
		2019	1.265.912.330.625	27,87
GJTL	PT Gajah Tunggal Tbk	2015	17.509.505	16,68
		2016	18.697.779	16,74
		2017	18.191.176	16,72
		2018	19.711.478	16,80
		2019	18.856.075	16,75
IMAS	PT Indomobil Sukses International Tbk	2015	24.860.957.839.497	30,84
		2016	25.633.342.258.679	30,87
		2017	31.375.311.299.854	31,08
		2018	40.955.996.273.862	31,34
		2019	44.698.662.588.632	31,43
BELL	PT Trisula Textile Industries Tbk	2015	410.774.206.789	26,74
		2016	387.981.312.196	26,68
		2017	465.965.155.745	26,87
		2018	514.962.171.773	26,97
		2019	590.884.444.113	27,10



BATA	PT Sepatu Bata Tbk	2015	795.257.974	20,49
		2016	804.742.917	20,51
		2017	855.691.231	20,57
		2018	876.856.225	20,59
		2019	863.146.554	20,58
AISA	PT Tiga Pilar Sejahtera Food Tbk	2015	9.060.979	16,02
		2016	9.254.539	16,04
		2017	1.981.940	14,50
		2018	1.816.406	14,41
		2019	1.868.966	14,44
INDF	PT Indofood Sukses Makmur Tbk	2015	91.831.526	18,34
		2016	82.174.515	18,22
		2017	87.939.488	18,29
		2018	96.537.796	18,39
		2019	96.198.559	18,38
MYOR	PT Mayora Indah Tbk	2015	11.342.715.686.221	30,06
		2016	12.922.421.859.142	30,19
		2017	14.915.849.800.251	30,33
		2018	17.591.706.426.634	30,50
		2019	19.037.918.806.473	30,58
GGRM	PT Gudang Garam Tbk	2015	63.505.413	17,97
		2016	62.951.634	17,96
		2017	66.759.930	18,02
		2018	69.097.219	18,05
		2019	78.647.274	18,18
INAF	PT Indofarma (Persero) Tbk	2015	1.533.708.564.241	28,06
		2016	1.381.633.321.120	27,95
		2017	1.529.874.782.290	28,06
		2018	1.442.350.608.575	28,00
		2019	1.383.935.194.386	27,96
KAEF	PT Kimia Farma (Persero) Tbk	2015	3.236.224.076.311	28,81

		2016	4.612.562.541.064	29,16
		2017	6.096.148.972.534	29,44
		2018	9.460.427.317.681	29,88
		2019	18.352.877.132	23,63
KLBF	PT Kalbe Farma Tbk	2015	13.696.417.381.439	30,25
		2016	15.226.009.210.657	30,35
		2017	16.616.239.416.335	30,44
		2018	18.146.206.145.369	30,53
		2019	20.264.726.862.584	30,64
UNVR	PT Unilever Indonesia Tbk	2015	15.729.945	16,57
		2016	16.745.695	16,63
		2017	18.906.413	16,76
		2018	20.326.869	16,83
		2019	20.649.371	16,84

**Lampiran 6. Tabulasi data semua variabel**

Kode	Nama Perusahaan	Tahun	PRUD	ROE	Findess	Size
INTP	PT Indocement Tunggal Prakarsa Tbk	2015	0,00	0,18	6,47	17,13
		2016	-0,01	0,15	6,26	17,22
		2017	0,03	0,08	5,49	17,18
		2018	0,03	0,05	5,02	17,14
		2019	0,06	0,08	5,11	17,14
SMBR	PT Semen Baturaja (Persero) Tbk	2015	0,03	0,12	7,09	21,91
		2016	-0,08	0,08	2,41	22,20
		2017	-0,03	0,04	1,89	22,34
		2018	-0,06	0,02	1,76	22,43
		2019	-0,06	0,01	1,70	22,44
WSBP	PT Waskita Beton Precast Tbk	2015	-0,24	0,25	0,87	29,10
		2016	-0,29	0,09	1,63	30,25
		2017	-0,30	0,14	1,85	30,33
		2018	-0,02	0,14	1,91	30,35
		2019	-0,10	0,10	1,76	30,41
MLIA	PT Mulia Industrindo Tbk	2015	0,03	-0,14	-0,58	22,69
		2016	-0,02	0,01	-0,39	22,77
		2017	-0,04	0,03	1,08	22,37
		2018	-0,06	0,08	1,28	22,38
		2019	-0,04	0,05	1,01	22,47
TOTO	PT Surya Toto Indonesia Tbk	2015	-0,10	0,19	3,57	28,52
		2016	-0,02	0,11	3,09	28,58
		2017	-0,02	0,16	3,20	28,67
		2018	-0,06	0,18	3,68	28,69
		2019	0,01	0,07	3,29	28,70
BTON	PT Betonjaya Manunggal Tbk	2015	-0,05	0,04	4,81	25,93
		2016	0,04	-0,04	4,37	25,90
		2017	-0,04	0,07	5,71	25,94
		2018	0,12	0,15	5,59	26,10

		2019	0,10	0,01	4,70	26,16
ASII	PT Astra International Tbk	2015	0,00	0,12	2,32	12,41
		2016	-0,03	0,13	2,30	12,48
		2017	-0,04	0,15	2,32	12,60
		2018	-0,04	0,16	1,80	12,75
		2019	-0,07	0,14	2,33	12,77
		2015	0,00	0,03	2,99	16,48
AUTO	PT Astra Otoparts Tbk	2016	0,00	0,05	3,26	16,50
		2017	-0,05	0,05	3,44	16,51
		2018	-0,04	0,06	3,32	16,58
		2019	-0,03	0,07	3,55	16,59
		2015	-0,27	0,13	5,06	27,55
BOLT	PT Garuda Metalindo Tbk	2016	-0,02	0,12	4,28	27,82
		2017	-0,08	0,13	2,82	27,80
		2018	-0,10	0,10	2,49	27,90
		2019	-0,03	0,07	2,60	27,87
		2015	0,03	-0,06	1,43	16,68
GJTL	PT Gajah Tunggal Tbk	2016	-0,01	0,11	1,66	16,74
		2017	0,00	0,01	1,57	16,72
		2018	-0,01	-0,01	1,49	16,80
		2019	0,01	0,04	1,72	16,75
		2015	-0,03	0,00	1,15	30,84
IMAS	PT Indomobil Sukses International Tbk	2016	-0,04	-0,05	0,91	30,87
		2017	-0,08	-0,01	0,85	31,08
		2018	-0,10	0,01	0,63	31,34
		2019	-0,05	0,02	0,58	31,43
		2015	-0,09	0,18	2,74	26,74
BELL	PT Trisula Textile Industries Tbk	2016	-0,05	0,04	2,30	26,68
		2017	-0,06	0,06	2,33	26,87
		2018	-0,02	0,09	2,49	26,97
		2019	-0,16	0,08	2,48	27,10

BATA	PT Sepatu Bata Tbk	2015	-0,26	0,24	4,68	20,49
		2016	-0,10	0,08	4,30	20,51
		2017	-0,07	0,09	4,12	20,57
		2018	-0,10	0,11	4,60	20,59
		2019	-0,03	0,04	4,65	20,58
AISA	PT Tiga Pilar Sejahtera Food Tbk	2015	-0,05	0,09	1,81	16,02
		2016	-0,15	0,17	2,40	16,04
		2017	2,91	1,56	-13,74	14,50
		2018	0,12	0,04	-6,74	14,41
		2019	-0,82	-0,68	-0,62	14,44
INDF	PT Indofood Sukses Makmur Tbk	2015	-0,05	0,07	1,98	18,34
		2016	-0,04	0,12	2,31	18,22
		2017	-0,05	0,11	2,29	18,29
		2018	-0,06	0,10	2,08	18,39
		2019	0,01	0,11	2,38	18,38
MYOR	PT Mayora Indah Tbk	2015	0,00	0,36	3,38	30,06
		2016	-0,17	0,22	3,64	30,19
		2017	-0,12	0,22	3,65	30,33
		2018	-0,15	0,21	3,59	30,50
		2019	-0,02	0,21	3,76	30,58
GGRM	PT Gudang Garam Tbk	2015	-0,14	0,17	3,68	17,97
		2016	-0,08	0,17	4,00	17,96
		2017	-0,08	0,18	4,07	18,02
		2018	-0,03	0,17	4,34	18,05
		2019	-0,08	0,21	4,44	18,18
INAF	PT Indofarma (Persero) Tbk	2015	0,04	0,01	1,92	28,06
		2016	-0,26	-0,03	2,04	27,95
		2017	0,09	-0,09	1,52	28,06
		2018	-0,08	-0,07	1,37	28,00
		2019	-0,03	0,02	1,70	27,96
KAEF	PT Kimia Farma (Persero) Tbk	2015	-0,08	0,14	3,18	28,81

		2016	-0,06	0,12	2,55	29,16
		2017	-0,10	0,13	2,08	29,44
		2018	-0,06	0,12	1,67	29,88
		2019	-0,14	0,00	1,60	23,63
KLBF	PT Kalbe Farma Tbk	2015	-0,04	0,19	5,91	30,25
		2016	-0,09	0,19	6,26	30,35
		2017	-0,10	0,18	6,55	30,44
		2018	-0,05	0,16	6,60	30,53
		2019	-0,07	0,15	6,04	30,64
UNVR	PT Unilever Indonesia Tbk	2015	-0,14	1,21	4,40	16,57
		2016	-0,15	1,36	4,41	16,63
		2017	-0,16	1,35	4,14	16,76
		2018	-0,21	1,23	4,72	16,83
		2019	-0,07	1,40	3,98	16,84

### Lampiran 7. Uji Statistika Deskriptif

Descriptive Statistics						
	N	Range	Minimum	Maximum	Mean	Std. Deviation
PRUD	90	.34882	-.26058	.08825	-.0515343	.05737544
P	90	.39107	-.13982	.25125	.0927745	.07840392
SZ	90	19.02018	12.41079	31.43096	23.2742232	5.86426082
FD	90	7.66503	-.57705	7.08797	2.9751171	1.66544478
Valid N (listwise)	90					

Lampiran 8. Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

			Unstandardi zed Residual
N			90
Normal Parameters <sup>a,b</sup>	Mean		.0000000
	Std. Deviation		.04390474
Most Extreme Differences	Absolute		.098
	Positive		.072
	Negative		-.098
Test Statistic			.098
Asymp. Sig. (2-tailed)			.033 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.		.329 <sup>d</sup>
	95% Confidence Interval	Lower Bound	.319
		Upper Bound	.338

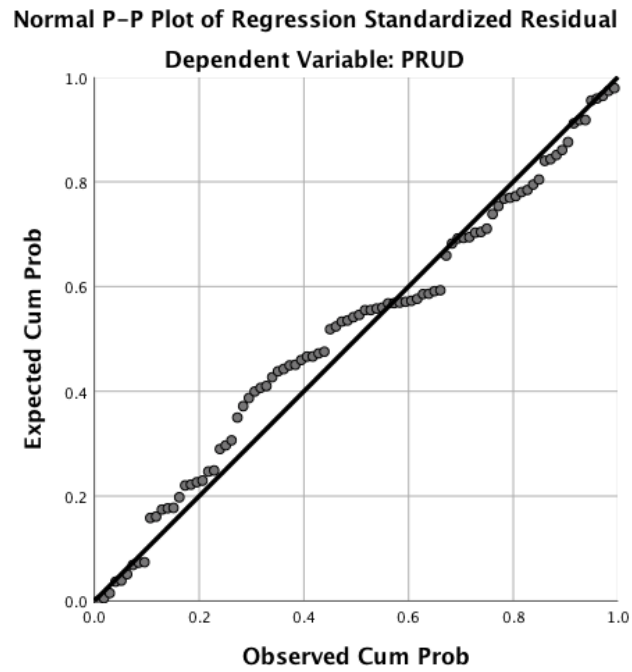
a. Test distribution is Normal.

b. Calculated from data.

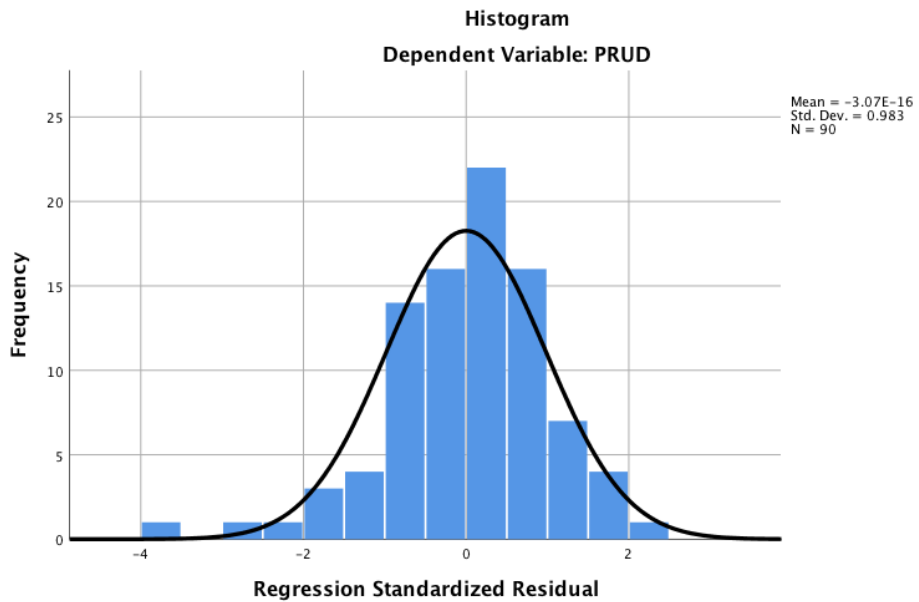
c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

## Lampiran 9. Grafik Normal P-Plot



## Lampiran 10. Histogram



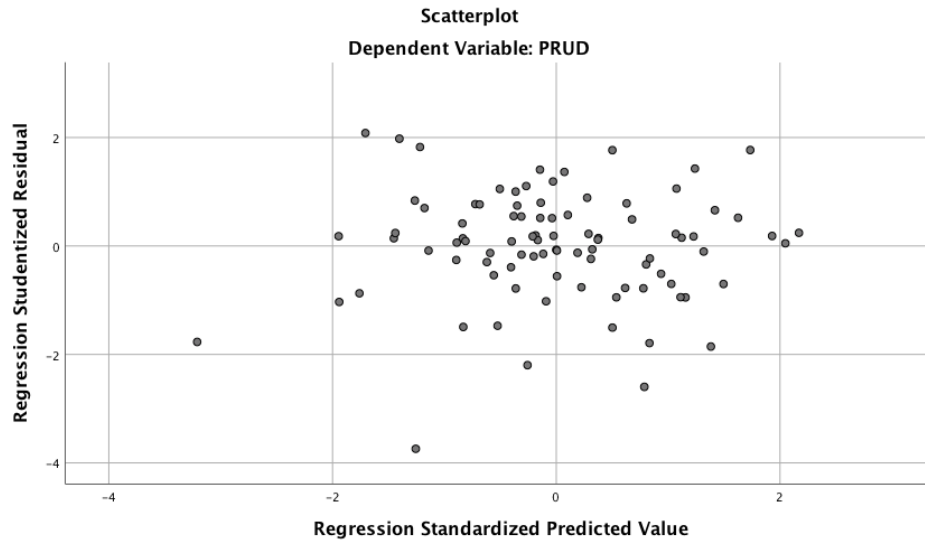


**Lampiran 11. Uji Multikolinearitas**

<b>Coefficients<sup>a</sup></b>				
Model		Collinearity Statistics		Keterangan
		Tolerance	VIF	
1	(Constant)			
	ROE	.741	1.349	Tidak terdapat multikolinearitas
	Findess	.742	1.348	Tidak terdapat multikolinearitas
	Size	.998	1.002	Tidak terdapat multikolinearitas

a. Dependent Variable: PRUD

**Lampiran 12. Uji Heteroskedastisitas**



Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.017	.014		1.218	.226
	ROE	.048	.047	.126	1.020	.311
	Findess	.000	.002	.025	.201	.841
	Size	.000	.001	.078	.731	.467

a. Dependent Variable: Absut

**Lampiran 13. Uji Autokorelasi**

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.644 <sup>a</sup>	.414	.394	.04466396	2.165
a. Predictors: (Constant), Size, Findess, ROE					
b. Dependent Variable: PRUD					

Perhitungan Durbin Watson				
dw	dl	du	4-dl	4-du
2.165	1.5889	1.7264	2.4111	2.2736

**Lampiran 14. Uji Koefisien Determinasi (R<sup>2</sup>)**

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.644 <sup>a</sup>	.414	.394	.04466396	2.165
a. Predictors: (Constant), Size, Findess, ROE					
b. Dependent Variable: PRUD					

**Lampiran 15. Uji Parsial (Uji t)**

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.007	.021		.338	.736
	ROE	-.508	.070	-.695	-7.249	.000
	Findess	.012	.003	.358	3.738	.000
	Size	-.002	.001	-.212	-2.567	.012















**Lampiran 16. Uji Simultan (Uji F)**

<b>ANOVA<sup>a</sup></b>						
	<b>Model</b>	<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
1	<b>Regression</b>	.121	3	.040	20.289	.000 <sup>b</sup>
	<b>Residual</b>	.172	86	.002		
	<b>Total</b>	.293	89			
<b>a. Dependent Variable: PRUD</b>						
<b>b. Predictors: (Constant), Size, Findess, ROE</b>						





## Lampiran 17. Formulir Pembimbingan Skripsi

	<b>FORMULIR PEMBIMBINGAN SKRIPSI/TA</b>	SPT-I/03/SOP-28/F-03
		No. Rekaman




Nama Mahasiswa : **Ananda Defi Rachfiyanti**  
 Prodi/NIM : **Akuntansi / 2017011008**  
 Judul Skripsi/TA yang diajukan : **Pengaruh Profitabilitas, *Financial Distress* dan Ukuran Perusahaan Terhadap *Accounting Prudence* (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015 – 2019)**

No	Tanggal	Materi Pembimbingan	Paraf Mhs	Paraf Dosen Pembimbing
1	27 Oktober 2020	Konsultasi Bab 1		
2	11 November 2020	Melakukan Revisi Bab 1-3		
3	27 November 2020	Melakukan revisi untuk sidang proposal		
4	02 Desember 2020	Melakukan Bimbingan bab 3		
5	04 Desember 2020	Melakukan bimbingan bab 3		
6	11 Desember 2020	Melakukan bimbingan bab 4		
7	22 Desember 2020	Melakukan Bimbingan bab 4-5 (Final)		
8	30 Desember 2020	Melakukan Bimbingan bab 4-5		
9	04 Januari 2021	Melakukan Bimbingan bab 4-5		
10	16 Maret 2021	Melakukan Revisi Bimbingan bab 1-5		
11	31 Maret 2021	Melakukan Revisi Bimbingan bab 1-5		

Copyright ©2020 Universitas Pembangunan Jaya. All rights reserved. | +62-21-7455555

12	16 April 2021	Melakukan Revisi Bimbingan bab 1-5		
13	03 Juni 2021	Melakukan Bimbingan Penulisan bab 1 -5		

\* Jika pembimbingan lebih dari minimal 8 kali, mohon membuat salinan formulir ini

		
Ananda Defi Rachfiyanti	M. Habibie Al Hamzah, SE, MAk, CSRS	Sila Ninin Wisnantiasri SE,MA.