



Lampiran 1
Kebutuhan Data Analisis

Lampiran 1 Kebutuhan Data Analisis

Jumlah Current Assets				
No.	Perusahaan	2015	2016	2017
1	CBP	13.961.500	15.571.362	16.579.331
2	Indofood	42.816.745	28.985.443	32.948.131
3	Mayora	7.457.347	8.739.782	10.674.199
4	Tri Banyan	555.468	249.820	192.943
5	Prasidha	286.838	349.456	387.042
6	Sekar Laut	189.758	226.862	267.129

Jumlah Current Liabilities				
No.	Perusahaan	2015	2016	2017
1	CBP	6.002.344	6.496.785	6.827.588
2	Indofood	25.107.538	10.219.441	21.637.763
3	Mayora	3.151.495	3.884.051	4.473.628
4	Tri Banyan	351.136	331.532	179.485
5	Prasidha	261.444	329.736	333.944
6	Sekar Laut	159.132	169.302	211.491

Jumlah Revenue				
No.	Perusahaan	2015	2016	2017
1	CBP	3.992.132	4.864.168	5.221.746
2	Indofood	7.362.895	8.285.007	8.747.502
3	Mayora	1.862.620	2.315.242	2.460.559
4	Tri Banyan	243.060	468.540	205.931
5	Prasidha	106.907	118.285	195.093
6	Sekar Laut	225.066	272.088	328.714

Jumlah Operating Expenses

No.	Perusahaan	2015	2016	2017
1	CBP	187.244	382.581	564.926
2	Indofood	373.286	628.864	702.612
3	Mayora	2.335.715	2.585.180	2.514.495
4	Tri Banyan	78.501	59.963	75.168
5	Prasidha	20.037	4.006	70.307
6	Sekar Laut	33.568	33.606	41.293

Jumlah Profit Before Tax

No.	Perusahaan	2015	2016	2017
1	CBP	4.009.634	4.989.254	5.206.561
2	Indofood	4.962.084	7.385.228	7.658.554
3	Mayora	1.640.494	1.845.683	2.186.884
4	Tri Banyan	182.295	351.405	2.422
5	Prasidha	33.304	10.120	53.669
6	Sekar Laut	27.376	25.646	27.970

Jumlah Sales

No.	Perusahaan	2015	2016	2017
1	CBP	31.741.094	34.375.236	35.606.593
2	Indofood	64.061.947	66.750.317	70.186.618
3	Mayora	14.818.730	18.349.959	20.816.673
4	Tri Banyan	301.781	296.471	262.143
5	Prasidha	884.907	932.906	1.339.580
6	Sekar Laut	745.107	833.850	914.188

Jumlah Net Income

No.	Perusahaan	2015	2016	2017
1	CBP	2.923.148	3.631.301	3.543.173
2	Indofood	3.231.715	4.852.481	5.145.063
3	Mayora	1.250.233	1.388.676	1.630.953
4	Tri Banyan	9.952	28.060	33.997
5	Prasidha	42.620	36.662	32.151
6	Sekar Laut	18.202	169.180	14.526

Jumlah Total Assets

No.	Perusahaan	2015	2016	2017
1	CBP	26.560.624	28.901.948	31.619.514
2	Indofood	91.831.526	82.174.515	88.400.877
3	Mayora	11.342.715	12.922.421	14.915.849
4	Tri Banyan	1.180.228	1.165.093	1.109.383
5	Prasidha	261.444	653.736	690.980
6	Sekar Laut	377.110	568.239	636.284



Lampiran 2
Perhitungan Data

Lampiran 2 Perhitungan Data

1. Perhitungan Working Capital

WC = Current Asset - Current Liabilities

WC PT. Indofood CBP Periode 2015 – 2017				
No.	Tahun	Current Asset	Current Liabilities	Hasil
1	2015	13.961.500	6.002.344	7.959.156
2	2016	15.571.362	6.496.785	9.074.577
3	2017	16.579.331	6.827.588	9.751.743

WC PT. Indofood Periode 2015 – 2017				
No.	Tahun	Current Asset	Current Liabilities	Hasil
1	2015	42.816.745	25.107.538	17.709.207
2	2016	28.985.443	10.219.441	18.766.002
3	2017	32.948.131	21.637.763	11.310.368

WC PT. Mayora Periode 2015 – 2017				
No.	Tahun	Current Asset	Current Liabilities	Hasil
1	2015	7.457.347	3.151.495	4.305.852
2	2016	8.739.782	3.884.051	4.855.731
3	2017	10.674.199	4.473.628	6.200.571

WC PT. Tri Banyan Periode 2015 – 2017				
No.	Tahun	Current Asset	Current Liabilities	Hasil
1	2015	555.468	351.136	204.332
2	2016	249.820	331.532	-81.712
3	2017	192.943	179.485	13.458

WC PT. Prasadha Periode 2015 – 2017

No.	Tahun	Current Asset	Current Liabilities	Hasil
1	2015	286.838	261.444	25.394
2	2016	349.456	329.736	19.720
3	2017	387.042	333.944	53.098

WC PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	Current Asset	Current Liabilities	Hasil
1	2015	189.758	159.132	30.626
2	2016	226.862	169.302	57.560
3	2017	267.129	211.491	55.638

2. Perhitungan Earning Before Interest and Tax (EBIT)

$$\text{EBIT} = \text{Revenue} - \text{Operating Expenses}$$

EBIT PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	Revenue	Operating Expenses	Hasil
1	2015	3.992.132	187.244	3.804.888
2	2016	4.864.168	382.581	4.481.587
3	2017	5.221.746	564.926	4.656.820

EBIT PT. Indofood Periode 2015 – 2017

No.	Tahun	Revenue	Operating Expenses	Hasil
1	2015	7.362.895	373.286	6.989.609
2	2016	8.285.007	628.864	7.656.143
3	2017	8.747.502	702.612	8.044.890

EBIT PT. Mayora Periode 2015 – 2017

No.	Tahun	Revenue	Operating Expenses	Hasil
1	2015	1.862.620	2.335.715	(473.095)
2	2016	2.315.242	2.585.180	(269.938)
3	2017	2.460.559	2.514.495	(53.936)

EBIT PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	Revenue	Operating Expenses	Hasil
1	2015	243.060	78.501	164.559
2	2016	468.540	59.963	408.577
3	2017	205.931	75.168	130.763

EBIT PT. Prasadha Periode 2015 – 2017

No.	Tahun	Revenue	Operating Expenses	Hasil
1	2015	106.907	20.037	86.870
2	2016	118.285	4.006	114.279
3	2017	195.093	70.307	124.786

EBIT PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	Revenue	Operating Expenses	Hasil
1	2015	225.066	33.568	191.498
2	2016	272.088	33.606	238.482
3	2017	328.714	41.293	287.421

3. Komponen Perhitungan Springate (S)

i. Menghitung Variabel X1

$$X1 = \frac{\textit{Working Capital}}{\textit{Total Asset}}$$

X1 PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	7.959.156	26.560.624	0,300
2	2016	9.074.577	28.901.948	0,314
3	2017	9.751.743	31.619.514	0,308

X1 PT. Indofood Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	17.709.207	91.831.526	0,193
2	2016	18.766.002	82.174.515	0,228
3	2017	11.310.368	88.400.877	0,128

X1 PT. Mayora Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	4.305.852	11.342.715	0,380
2	2016	4.855.731	12.922.421	0,376
3	2017	6.200.571	14.915.849	0,416

X1 PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	204.332	1.180.228	0,173
2	2016	-81.712	1.165.093	-0,070
3	2017	13.458	1.109.383	0,012

X1 PT. Prasadha Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	25.394	261.444	0,097
2	2016	19.720	653.736	0,030
3	2017	53.098	690.980	0,077

X1 PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	30.626	377.110	0,081
2	2016	57.560	568.239	0,101
3	2017	55.638	636.284	0,087

ii. Menghitung Variabel X2

$$X2 = \frac{EBIT}{Total Asset}$$

X2 PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	3.804.888	26.560.624	0,143
2	2016	4.481.587	28.901.948	0,155
3	2017	4.656.820	31.619.514	0,147

X2 PT. Indofood Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	6.989.609	91.831.526	0,076
2	2016	7.656.143	82.174.515	0,093
3	2017	8.044.890	88.400.877	0,091

X2 PT. Mayora Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	(473.095)	11.342.715	-0,042
2	2016	(269.938)	12.922.421	-0,021
3	2017	(53.936)	14.915.849	-0,004

X2 PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	164.559	1.180.228	0,139
2	2016	408.577	1.165.093	0,351
3	2017	130.763	1.109.383	0,118

X2 PT. Prasadha Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	86.870	261.444	0,332
2	2016	114.279	653.736	0,175
3	2017	124.786	690.980	0,181

X2 PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	191.498	377.110	0,508
2	2016	238.482	568.239	0,420
3	2017	287.421	636.284	0,452

iii. Menghitung Variable X3

$$X3 = \frac{\text{Net Profit Before Tax}}{\text{Current Liability}}$$

X3 PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	Net Profit Before Tax	Current Liability	Hasil
1	2015	4.009.634	6.002.344	0,668
2	2016	4.989.254	6.496.785	0,768
3	2017	5.206.561	6.827.588	0,763

X3 PT. Indofood Periode 2015 – 2017

No.	Tahun	Net Profit Before Tax	Current Liability	Hasil
1	2015	4.962.084	25.107.538	0,198
2	2016	7.385.228	10.219.441	0,723
3	2017	7.658.554	21.637.763	0,354

X3 PT. Mayora Periode 2015 – 2017

No.	Tahun	Net Profit Before Tax	Current Liability	Hasil
1	2015	1.640.494	3.151.495	0,521
2	2016	1.845.683	3.884.051	0,475
3	2017	2.186.884	4.473.628	0,489

X3 PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	Net Profit Before Tax	Current Liability	Hasil
1	2015	182.295	351.136	0,519
2	2016	351.405	331.532	1,060
3	2017	2.422	179.485	0,013

X3 PT. Prasadha Periode 2015 – 2017

No.	Tahun	Net Profit Before Tax	Current Liability	Hasil
1	2015	33.304	261.444	0,127
2	2016	10.120	329.736	0,031
3	2017	53.669	333.944	0,161

X3 PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	Net Profit Before Tax	Current Liability	Hasil
1	2015	27.376	159.132	0,172
2	2016	25.646	169.302	0,151
3	2017	27.970	211.491	0,132

iv. Menghitung Variable X4

$$X4 = \frac{\text{Sales}}{\text{Total Asset}}$$

X4 PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	Sales	Total Asset	Hasil
1	2015	31.741.094	26.560.624	1,195
2	2016	34.375.236	28.901.948	1,189
3	2017	35.606.593	31.619.514	1,126

X4 PT. Indofood Periode 2015 – 2017

No.	Tahun	Sales	Total Asset	Hasil
1	2015	64.061.947	91.831.526	0,698
2	2016	66.750.317	82.174.515	0,812
3	2017	70.186.618	88.400.877	0,794

X4 PT. Mayora Periode 2015 – 2017

No.	Tahun	Sales	Total Asset	Hasil
1	2015	14.818.730	11.342.715	1,306
2	2016	18.349.959	12.922.421	1,420
3	2017	20.816.673	14.915.849	1,396

X4 PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	Sales	Total Asset	Hasil
1	2015	301.781	1.180.228	0,256
2	2016	296.471	1.165.093	0,254
3	2017	262.143	1.109.383	0,236

X4 PT. Prasadha Periode 2015 – 2017

No.	Tahun	Sales	Total Asset	Hasil
1	2015	884.907	261.444	3,385
2	2016	932.906	653.736	1,427
3	2017	1.339.580	690.980	1,939

X4 PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	Sales	Total Asset	Hasil
1	2015	745.107	377.110	1,976
2	2016	833.850	568.239	1,467
3	2017	914.188	636.284	1,437

4. Komponen Perhitungan Grover (G)**i. Menghitung Variabel X1**

$$X1 = \frac{\text{Working Capital}}{\text{Total Asset}}$$

X1 PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	7.959.156	26.560.624	0,300
2	2016	9.074.577	28.901.948	0,314
3	2017	9.751.743	31.619.514	0,308

X1 PT. Indofood Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	17.709.207	91.831.526	0,193
2	2016	18.766.002	82.174.515	0,228
3	2017	11.310.368	88.400.877	0,128

X1 PT. Mayora Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	4.305.852	11.342.715	0,380

2	2016	4.855.731	12.922.421	0,376
3	2017	6.200.571	14.915.849	0,416

X1 PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	204.332	1.180.228	0,173
2	2016	-81.712	1.165.093	-0,070
3	2017	13.458	1.109.383	0,012

X1 PT. Prasadha Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	25.394	261.444	0,097
2	2016	19.720	653.736	0,030
3	2017	53.098	690.980	0,077

X1 PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	Working Capital	Total Asset	Hasil
1	2015	30.626	377.110	0,081
2	2016	57.560	568.239	0,101
3	2017	55.638	636.284	0,087

ii. Menghitung Variabel X2

$$X2 = \frac{EBIT}{Total Asset}$$

X2 PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	3.804.888	26.560.624	0,143
2	2016	4.481.587	28.901.948	0,155
3	2017	4.656.820	31.619.514	0,147

X2 PT. Indofood Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	6.989.609	91.831.526	0,076
2	2016	7.656.143	82.174.515	0,093
3	2017	8.044.890	88.400.877	0,091

X2 PT. Mayora Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	(473.095)	11.342.715	-0,042
2	2016	(269.938)	12.922.421	-0,021
3	2017	(53.936)	14.915.849	-0,004

X2 PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	164.559	1.180.228	0,139
2	2016	408.577	1.165.093	0,351
3	2017	130.763	1.109.383	0,118

X2 PT. Prasadha Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	86.870	261.444	0,332
2	2016	114.279	653.736	0,175
3	2017	124.786	690.980	0,181

X2 PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	EBIT	Total Asset	Hasil
1	2015	191.498	377.110	0,508
2	2016	238.482	568.239	0,420
3	2017	287.421	636.284	0,452

iii. Menghitung ROA

$$ROA = \frac{\text{Net Income}}{\text{Total Asset}}$$

ROA PT. Indofood CBP Periode 2015 – 2017

No.	Tahun	Net Income	Total Asset	Hasil
1	2015	2.923.148	26.560.624	0,110
2	2016	3.631.301	28.901.948	0,126
3	2017	3.543.173	31.619.514	0,112

ROA PT. Indofood Periode 2015 – 2017

No.	Tahun	Net Income	Total Asset	Hasil
1	2015	3.231.715	91.831.526	0,035
2	2016	4.852.481	82.174.515	0,059
3	2017	5.145.063	88.400.877	0,058

ROA PT. Mayora Periode 2015 – 2017

No.	Tahun	Net Income	Total Asset	Hasil
1	2015	1.250.233	11.342.715	0,110
2	2016	1.388.676	12.922.421	0,107
3	2017	1.630.953	14.915.849	0,109

ROA PT. Tri Banyan Periode 2015 – 2017

No.	Tahun	Net Income	Total Asset	Hasil
1	2015	9.952	1.180.228	0,008
2	2016	28.060	1.165.093	0,024
3	2017	33.997	1.109.383	0,031

ROA PT. Prasadha Periode 2015 – 2017

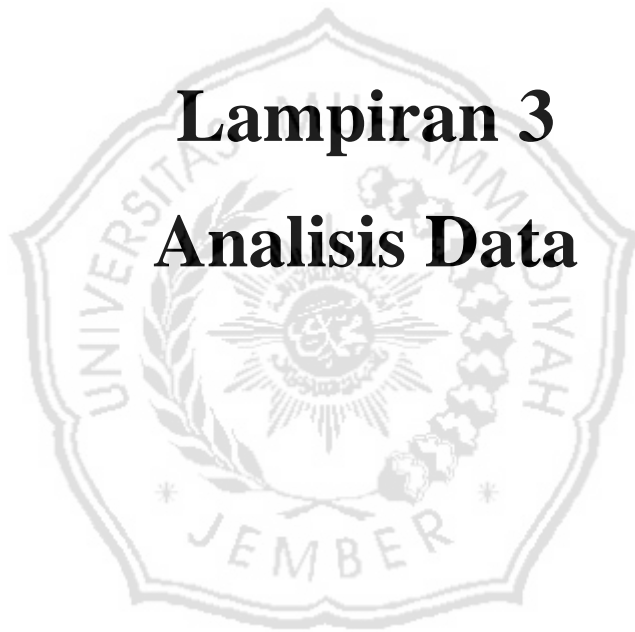
No.	Tahun	Net Income	Total Asset	Hasil
1	2015	42.620	261.444	0,163
2	2016	36.662	653.736	0,056
3	2017	32.151	690.980	0,047

ROA PT. Sekar Laut Periode 2015 – 2017

No.	Tahun	Net Income	Total Asset	Hasil
1	2015	18.202	377.110	0,048
2	2016	169.180	568.239	0,298
3	2017	14.526	636.284	0,023

Lampiran 3

Analisis Data



**Lampiran 3 Analisis Kebangkrutan Metode
Springate dan Grover**

1. Springate (S)

$$S = 1.03X_1 + 3.07X_2 + 0.66X_3 + 0.4X_4$$

Perusahaan	Tahun	Rasio				S	Kategori
		1,03 _{X1}	3,07 _{X2}	0,66 _{X3}	0,4 _{X4}		
PT. Indofood CBP	2015	0,309	0,440	0,441	0,478	1,667	Sehat
	2016	0,323	0,476	0,507	0,476	1,782	Sehat
	2017	0,318	0,452	0,503	0,450	1,724	Sehat
PT. Indofood	2015	0,199	0,234	0,130	0,279	0,842	Tidak Sehat
	2016	0,235	0,286	0,477	0,325	1,323	Sehat
	2017	0,132	0,279	0,234	0,318	0,962	Sehat
PT. Mayora	2015	0,391	-0,128	0,344	0,523	1,129	Sehat
	2016	0,387	-0,064	0,314	0,568	1,205	Sehat
	2017	0,428	-0,011	0,323	0,558	1,298	Sehat
PT. Tri Banyan	2015	0,178	0,428	0,343	0,102	1,051	Sehat
	2016	-0,072	1,077	0,700	0,102	1,806	Sehat
	2017	0,012	0,362	0,009	0,095	0,478	Tidak Sehat
PT. Prasadha	2015	0,100	1,020	0,084	1,354	2,558	Sehat
	2016	0,031	0,537	0,020	0,571	1,159	Sehat
	2017	0,079	0,554	0,106	0,775	1,515	Sehat
PT. Sekar Laut	2015	0,084	1,559	0,114	0,790	2,546	Sehat
	2016	0,104	1,288	0,100	0,587	2,080	Sehat
	2017	0,090	1,387	0,087	0,575	2,139	Sehat

2. Grover (G)

$$G = 1,650X_1 + 3,404X_2 + 0,016ROA + 0,057$$

Perusahaan	Tahun	Rasio				Kategori
		$1,650X_1$	$3,404X_2$	$0,016ROA$	G (+ 0,057)	
PT. Indofood CBP	2015	0,494	0,488	0,002	1,04	Sehat
	2016	0,518	0,528	0,002	1,10	Sehat
	2017	0,509	0,501	0,002	1,07	Sehat
PT. Indofood	2015	0,318	0,259	0,001	0,63	Sehat
	2016	0,377	0,316	0,001	0,75	Sehat
	2017	0,211	0,310	0,001	0,58	Sehat
PT. Mayora	2015	0,626	-0,142	0,002	0,54	Sehat
	2016	0,617	-0,071	0,002	0,60	Sehat
	2017	0,686	-0,012	0,002	0,73	Sehat
PT. Tri Banyan	2015	0,286	0,475	0,000	0,82	Sehat
	2016	-0,116	1,194	0,000	1,14	Sehat
	2017	0,020	0,401	0,000	0,48	Sehat
PT. Prasidha	2015	0,160	1,131	0,003	1,35	Sehat
	2016	0,050	0,595	0,001	0,70	Sehat
	2017	0,127	0,615	0,001	0,80	Sehat
PT. Sekar Laut	2015	0,134	1,729	0,001	1,92	Sehat
	2016	0,167	1,429	0,005	1,66	Sehat
	2017	0,144	1,538	0,000	1,74	Sehat