

Lampiran I

TABULASI DATA INPUT SPSS

Kode	Sebelum						Sesudah					
	CR	DAR	ROA	TATO	ICR	EVA	CR	DAR	ROA	TATO	ICR	EVA
BUMI	1,09	0,84	0,0287	0,53	0,89	-192237,74	0,69	1,89	0,0387	0,007	-0,03	-3502582,46
	0,88	0,94	-0,0959	0,51	-0,99	-978864,08	0,59	0,92	0,0656	0,004	1,74	-58252,96
	0,41	1,04	-0,0942	0,5	-1,12	-1293391,53	0,41	0,86	0,0401	0,21	1,32	-76806,32
	0,34	1,11	-0,0716	0,42	-0,35	852521,75	0,38	0,86	0,0143	0,06	1,21	-31153,01
PTBA	4,61	0,29	0,2682	0,91	12,7	42781,78	1,65	0,43	0,1089	0,75	0,18	-24205790,45
	4,92	0,33	0,2285	0,91	10,7	3691,44	2,46	0,37	0,2068	0,88	0,58	-13855072,28
	2,86	0,35	0,1587	0,95	3,95	-170042,46	2,31	0,32	0,2118	0,87	0,65	-15480827,64
	2,07	0,41	0,1363	0,88	0,54	-7572265,99	2,48	0,29	0,1548	0,83	0,42	-19218168,58
BYAN	0,65	0,54	13,36	0,94	1,78	-166475,44	2,54	0,77	0,0218	0,67	0,06	-288146,37
	1,15	0,62	0,0287	0,74	0,24	-254657,02	1,02	0,41	0,3803	1,2	1,45	-697180,25
	1,09	0,71	-0,0352	0,73	-0,18	-563546,01	1,23	0,41	0,4555	1,45	16,2	48715,3
	0,62	0,78	-0,1627	0,71	-0,51	-637451,02	0,89	0,51	0,1832	1,08	3,26	-213742,48

Lampiran II

DATA TRANSFORM SPSS

Kode	Sebelum						Sesudah					
	CR	DAR	ROA	TATO	ICR	EVA	CR	DAR	ROA	TATO	ICR	EVA
BUMI	0,33	0,84	0,0287	0,53	0,89	5267,73	0,69	1,89	0,0387	0,007	-0,03	28938,06
	0,09	0,94	-0,0959	0,51	-0,99	10315,6	0,59	0,92	0,0656	0,004	1,74	22203,12
	0,06	1,04	-0,0942	0,5	-1,12	11741,57	0,41	0,86	0,0401	0,21	1,32	22244,86
	0,05	1,11	-0,0716	0,42	-0,35	0	0,38	0,86	0,0143	0,06	1,21	221,42
PTBA	0,21	0,29	0,2682	0,91	12,7	2060,83	1,65	0,43	0,1089	0,75	0,18	53923,39
	0,22	0,33	0,2285	0,91	10,7	2855,88	2,46	0,37	0,2068	0,88	0,58	43274,25
	0,16	0,35	0,1587	0,95	3,95	5052,67	2,31	0,32	0,2118	0,87	0,65	45113,59
	0,14	0,41	0,1363	0,88	0,54	27672,22	2,48	0,29	0,1548	0,83	0,42	49081,26
BYAN	0,08	0,54	13,36	0,94	1,78	5017,25	2,54	0,77	0,0218	0,67	0,06	22714,92
	0,1	0,62	0,0287	0,74	0,24	5830,17	1,02	0,41	0,3803	1,2	1,45	23598,12
	0,1	0,71	-0,0352	0,73	-0,18	8054,8	1,23	0,41	0,4555	1,45	16,2	0
	0,07	0,78	-0,1627	0,71	-0,51	8501,2	0,89	0,51	0,1832	1,08	3,26	22550,55

### Lampiran III

#### PERHITUNGAN *CURRENT RATIO* (CR)

$$\text{Current ratio} = \frac{\text{Aset lancar}}{\text{Utang lancar}}$$

(Dalam Miliaran Rupiah)

Kode	Tahun	Aset lancar	Utang lancar	CR
BUMI	2011	Rp 2.579.611	Rp 2.350.428	1,097507
	2012	Rp 2.263.210	Rp 2.559.443	0,884259
	2013	Rp 1.944.236	Rp 4.719.914	0,411922
	2014	Rp 2.346.891	Rp 6.798.673	0,345198
	2016	Rp 529.147	Rp 764.265	0,692361
	2017	Rp 758.083	Rp 1.332.440	0,568943
	2018	Rp 477.441	Rp 1.157.624	0,412432
	2019	Rp 454.001	Rp 1.172.847	0,387093
	PTBA	2011	Rp 8.860.145	Rp 1.918.413
2012		Rp 8.718.297	Rp 1.770.664	4,923744
2013		Rp 6.479.783	Rp 2.260.956	2,865948
2014		Rp 7.416.805	Rp 3.574.129	2,075136
2016		Rp 8.349.927	Rp 5.042.747	1,655829
2017		Rp 11.117.745	Rp 4.513.226	2,46337
2018		Rp 11.426.678	Rp 4.935.696	2,31511
2019		Rp 11.679.884	Rp 4.691.251	2,489716
BYAN		2011	Rp 408.250	Rp 618.637
	2012	Rp 459.919	Rp 397.472	1,15711
	2013	Rp 474.147	Rp 431.456	1,098946
	2014	Rp 323.240	Rp 518.794	0,62306
	2016	Rp 224.009	Rp 87.981	2,546107
	2017	Rp 309.947	Rp 302.639	1,024148
	2018	Rp 491.460	Rp 397.223	1,23724
	2019	Rp 519.575	Rp 580.937	0,894374

## Lampiran IV

### PERHITUNGAN *DEBT TO ASSET RATIO (DAR)*

$$DAR = \frac{\text{Total utang}}{\text{Total Aset}}$$

(Dalam Miliaran Rupiah)

Kode	Tahun	Total Utang	Total Aset	DAR
BUMI	2011	Rp 6.340.844	Rp 7.465.325	0,849373
	2012	Rp 6.962.177	Rp 7.354.327	0,946678
	2013	Rp 7.306.867	Rp 7.003.908	1,043256
	2014	Rp 7.233.570	Rp 6.500.528	1,112767
	2016	Rp 5.886.968	Rp 3.102.193	1,897679
	2017	Rp 3.410.147	Rp 3.696.498	0,922535
	2018	Rp 3.316.855	Rp 3.814.205	0,869606
	2019	Rp 3.192.870	Rp 3.702.805	0,862284
	PTBA	2011	Rp 3.348.092	Rp 11.510.262
2012		Rp 4.223.812	Rp 12.728.981	0,331826
2013		Rp 4.125.586	Rp 11.677.155	0,353304
2014		Rp 6.141.181	Rp 14.812.023	0,414608
2016		Rp 8.024.369	Rp 18.576.774	0,431957
2017		Rp 8.187.497	Rp 21.987.482	0,372371
2018		Rp 7.903.237	Rp 24.172.933	0,326946
2019		Rp 7.675.226	Rp 26.098.052	0,294092
BYAN		2011	Rp 876.467	Rp 1.596.247
	2012	Rp 1.201.413	Rp 1.909.104	0,629307
	2013	Rp 1.116.947	Rp 1.566.788	0,71289
	2014	Rp 906.124	Rp 1.161.656	0,780028
	2016	Rp 636.535	Rp 824.689	0,771849
	2017	Rp 373.209	Rp 888.813	0,419896
	2018	Rp 472.793	Rp 1.150.863	0,410816
2019	Rp 658.959	Rp 1.278.040	0,515601	

## Lampiran V

### PERHITUNGAN *RETURN ON ASSET (ROA)*

$$ROA = \frac{\text{Laba bersih}}{\text{Total Aset}} \times 100\%$$

(Dalam Miliaran Rupiah)

Perusahaan	Tahun	Laba Bersih	Total Aset	Persentase	ROA
BUMI	2011	Rp 214.967	Rp 7.465.325	100	2,87%
	2012	-Rp 705.626	Rp 7.354.327	100	-9,59%
	2013	-Rp 660.103	Rp 7.003.908	100	-9,42%
	2014	-Rp 465.904	Rp 6.500.528	100	-7,16%
	2016	Rp 120.255	Rp 3.102.193	100	3,87%
	2017	Rp 242.514	Rp 3.696.498	100	6,56%
	2018	Rp 153.078	Rp 3.814.205	100	4,01%
	2019	Rp 53.264	Rp 3.702.805	100	1,43%
	PTBA	2011	Rp 3.088.068	Rp 11.510.262	100
2012		Rp 2.909.421	Rp 12.728.981	100	22,85%
2013		Rp 1.854.281	Rp 11.677.155	100	15,87%
2014		Rp 2.019.214	Rp 14.812.023	100	13,63%
2016		Rp 2.024.405	Rp 18.576.774	100	10,89%
2017		Rp 4.547.232	Rp 21.987.482	100	20,68%
2018		Rp 5.121.112	Rp 24.172.933	100	21,18%
2019		Rp 4.040.394	Rp 26.098.052	100	15,48%
BYAN		2011	Rp 213.263	Rp 1.596.247	100
	2012	Rp 54.946	Rp 1.909.104	100	2,87%
	2013	-Rp 55.216	Rp 1.566.788	100	-3,52%
	2014	-Rp 189.017	Rp 1.161.656	100	-16,27%
	2016	Rp 18.015	Rp 824.689	100	2,18%
	2017	Rp 338.017	Rp 888.813	100	38,03%
	2018	Rp 524.309	Rp 1.150.863	100	45,55%
	2019	Rp 234.211	Rp 1.278.040	100	18,32%

## Lampiran VI

### PERHITUNGAN *TOTAL ASSET TURNOVER (TATO)*

$$TATO = \frac{\text{Penjualan Bersih}}{\text{Total Aset}}$$

(Dalam Miliaran Rupiah)

Kode	Tahun	Penjualan	Total Aset	TATO
BUMI	2011	Rp 4.000.990	Rp 7.465.325	0,535943
	2012	Rp 3.775.518	Rp 7.354.327	0,513374
	2013	Rp 3.547.424	Rp 7.003.908	0,506492
	2014	Rp 2.786.067	Rp 6.500.528	0,428591
	2016	Rp 23.372	Rp 3.102.193	0,007534
	2017	Rp 17.366	Rp 3.696.498	0,004698
	2018	Rp 824.855	Rp 3.814.205	0,216259
	2019	Rp 234.158	Rp 3.702.805	0,063238
	PTBA	2011	Rp 10.581.570	Rp 11.510.262
2012		Rp 11.594.057	Rp 12.728.981	0,910839
2013		Rp 11.209.219	Rp 11.677.155	0,959927
2014		Rp 13.077.962	Rp 14.812.023	0,882929
2016		Rp 14.058.869	Rp 18.576.774	0,756798
2017		Rp 19.471.030	Rp 21.987.482	0,885551
2018		Rp 21.166.993	Rp 24.172.933	0,875649
2019		Rp 21.787.564	Rp 26.098.052	0,834835
BYAN		2011	Rp 1.509.261	Rp 1.596.247
	2012	Rp 1.422.880	Rp 1.909.104	0,745313
	2013	Rp 1.147.467	Rp 1.566.788	0,732369
	2014	Rp 828.259	Rp 1.161.656	0,712999
	2016	Rp 555.483	Rp 824.689	0,673567
	2017	Rp 1.067.376	Rp 888.813	1,200901
	2018	Rp 1.676.717	Rp 1.150.863	1,456921
	2019	Rp 1.391.589	Rp 1.278.040	1,088846

## Lampiran VII

### PERHITUNGAN *INTEREST COVERAGE RATIO (ICR)*

$$ICR = \frac{EBIT}{\text{Beban bunga}}$$

(Dalam Miliaran Rupiah)

Kode	Tahun	EBIT	Beban Bunga	ICR
BUMI	2011	Rp 598.754	Rp 665.443	0,899783
	2012	-Rp 615.565	Rp 620.537	-0,99199
	2013	-Rp 745.238	Rp 660.954	-1,12752
	2014	-Rp 310.018	Rp 864.160	-0,35875
	2016	-Rp 9.384	Rp 254.825	-0,03683
	2017	Rp 282.203	Rp 161.750	1,744686
	2018	Rp 197.489	Rp 148.854	1,32673
	2019	Rp 49.108	Rp 40.267	1,219559
	PTBA	2011	Rp 4.141.132	Rp 324.900
2012		Rp 3.911.587	Rp 364.600	10,72843
2013		Rp 2.461.362	Rp 622.500	3,953995
2014		Rp 2.674.726	Rp 4.870.100	0,549214
2016		Rp 2.696.916	Rp 14.883.500	0,181202
2017		Rp 6.067.783	Rp 10.358.900	0,585756
2018		Rp 6.799.056	Rp 10.354.300	0,656641
2019		Rp 5.455.162	Rp 12.767.000	0,427286
BYAN		2011	Rp 291.377	Rp 163.542
	2012	Rp 78.548	Rp 321.565	0,244268
	2013	-Rp 67.651	Rp 374.612	-0,18059
	2014	-Rp 200.353	Rp 387.791	-0,51665
	2016	Rp 29.502	Rp 458.266	0,064377
	2017	Rp 420.082	Rp 289.497	1,451075
	2018	Rp 696.732	Rp 42.938	16,22647
	2019	Rp 311.625	Rp 95.545	3,261552

## Lampiran VIII

### PERHITUNGAN *ECONOMIC VALUE ADDED (EVA)*

<i>EVA</i>	= <i>Net Operating Profit After Tax (NOPAT)</i> – <i>Capital Charge (CC)</i>
<i>NOPAT</i>	= Keuntungan Sebelum Bunga dan Pajak ( <i>EBIT</i> ) x (1- <i>tax</i> )
<i>Tax</i>	= Beban Pajak / Keuntungan Bersih Sebelum Pajak x 100%
<i>CC</i>	= <i>Weighted Average Cost of Capital (WACC)</i> x <i>Invested Capital (IC)</i>
<i>WACC</i>	= ( <i>D</i> x <i>Rd</i> ) (1- <i>tax</i> ) + ( <i>E</i> x <i>Re</i> )
<i>D</i>	= Jumlah Utang / Jumlah Utang + Total Ekuitas x 100%
<i>Rd</i>	= Beban Bunga / Jumlah Utang Jangka Panjang x 100%
<i>E</i>	= Total Ekuitas / Total Utang + Total Ekuitas x 100%
<i>Re</i>	= <i>EAT</i> / Jumlah Modal x 100%
<i>IC</i>	= (Total Utang + Total Ekuitas ) – Utang Jangka Pendek



Kode	Tahun	EAT	Total Modal	Persentase	Total Utang	Modal dan Utang	Utang jk pnj	Beban bunga	Beban pajak	Utang lancar
BUMI	2011	Rp 214.967	Rp 1.124.481	100	Rp 6.340.844	Rp 7.465.325	Rp 3.990.415	Rp 665.443	Rp 383.787	Rp 2.350.428
	2012	-Rp 705.626	Rp 392.149	100	Rp 6.962.177	Rp 7.354.326	Rp 4.402.733	Rp 620.537	Rp 90.060	Rp 2.559.443
	2013	-Rp 660.103	-Rp 302.959	100	Rp 7.306.867	Rp 7.003.908	Rp 2.586.953	Rp 660.954	Rp 85.135	Rp 4.719.914
	2014	-Rp 465.904	-Rp 733.041	100	Rp 7.233.570	Rp 6.500.529	Rp 434.896	Rp 864.160	Rp 465.904	Rp 6.798.673
	2016	Rp 120.255	-Rp 2.784.774	100	Rp 5.886.968	Rp 3.102.194	Rp 5.112.702	Rp 254.825	Rp 129.639	Rp 764.265
	2017	Rp 242.514	Rp 286.351	100	Rp 3.410.147	Rp 3.696.498	Rp 2.077.707	Rp 161.750	Rp 39.689	Rp 1.332.440
	2018	Rp 153.078	Rp 497.349	100	Rp 3.316.855	Rp 3.814.204	Rp 2.159.231	Rp 148.854	Rp 44.410	Rp 1.157.624
	2019	Rp 53.264	Rp 509.935	100	Rp 3.192.870	Rp 3.702.805	Rp 2.020.023	Rp 40.267	Rp 4.155	Rp 1.172.847
PTBA	2011	Rp 3.088.068	Rp 8.162.170	100	Rp 3.348.092	Rp 11.510.262	Rp 1.429.679	Rp 324.900	Rp 1.053.064	Rp 1.918.413
	2012	Rp 2.909.421	Rp 8.505.169	100	Rp 4.223.812	Rp 12.728.981	Rp 2.453.148	Rp 364.600	Rp 1.002.166	Rp 1.770.664
	2013	Rp 1.854.281	Rp 7.551.569	100	Rp 4.125.586	Rp 11.677.155	Rp 1.864.630	Rp 622.500	Rp 47.974	Rp 2.260.956
	2014	Rp 2.019.214	Rp 8.670.842	100	Rp 6.141.181	Rp 14.812.023	Rp 2.567.052	Rp 4.870.100	Rp 53.529	Rp 3.574.129
	2016	Rp 2.024.405	Rp 18.576.774	100	Rp 8.024.369	Rp 26.601.143	Rp 2.981.622	Rp 14.883.500	Rp 651.847	Rp 5.042.747
	2017	Rp 4.547.232	Rp 21.987.482	100	Rp 8.187.497	Rp 30.174.979	Rp 3.674.271	Rp 10.358.900	Rp 1.598.336	Rp 4.513.226
	2018	Rp 5.121.112	Rp 16.172.933	100	Rp 7.903.237	Rp 24.076.170	Rp 2.967.541	Rp 10.354.300	Rp 1.667.944	Rp 4.935.696
	2019	Rp 4.040.394	Rp 18.422.826	100	Rp 7.675.226	Rp 26.098.052	Rp 2.983.975	Rp 12.767.000	Rp 1.414.768	Rp 4.691.251
BYAN	2011	Rp 213.263	Rp 719.779	100	Rp 876.467	Rp 1.596.246	Rp 257.829	Rp 163.542	Rp 78.114	Rp 618.637
	2012	Rp 54.946	Rp 707.691	100	Rp 1.201.413	Rp 1.909.104	Rp 803.941	Rp 321.565	Rp 23.602	Rp 397.472
	2013	-Rp 55.216	Rp 449.841	100	Rp 1.116.947	Rp 1.566.788	Rp 685.491	Rp 374.612	Rp 12.435	Rp 431.456
	2014	-Rp 189.017	Rp 255.532	100	Rp 906.124	Rp 1.161.656	Rp 387.329	Rp 387.791	Rp 11.336	Rp 518.794
	2016	Rp 18.015	Rp 188.150	100	Rp 636.535	Rp 824.685	Rp 548.554	Rp 458.266	Rp 11.487	Rp 87.981
	2017	Rp 338.017	Rp 515.603	100	Rp 373.209	Rp 888.812	Rp 70.569	Rp 289.497	Rp 82.065	Rp 302.639
	2018	Rp 524.309	Rp 678.070	100	Rp 472.793	Rp 1.150.863	Rp 75.570	Rp 42.938	Rp 172.422	Rp 397.223
	2019	Rp 234.211	Rp 619.080	100	Rp 658.959	Rp 1.278.039	Rp 78.022	Rp 95.545	Rp 77.414	Rp 580.937

Kode	Tahun	IC	WACC	NOPAT	EVA	D	EBIT	Rd	E	Re	Tax	1-Tax	Angka	DxRd	ExRe	CC
BUMI	2011	Rp 5.114.897	7,96%	215012,56	-Rp 192.238	84,93%	Rp 598.754	16,67%	15,06%	19,11%	64,09%	35,91%	1	14,16%	2,88%	407250,3
	2012	Rp 4.794.883	5,70%	-705622,2	-Rp 978.864	94,66%	-Rp 615.565	14,09%	5,33%	-179,93%	-14,63%	114,63%	1	13,34%	-9,59%	273241,92
	2013	Rp 2.283.994	20,27%	-830344,2	-Rp 1.293.392	104,32%	-Rp 745.238	25,54%	-4,32%	217,88%	-11,42%	111,42%	1	26,64%	-9,41%	463047,35
	2014	-Rp 298.144	546,19%	-775913,1	Rp 852.522	111,27%	-Rp 310.018	198,70%	11,27%	63,55%	-150,28%	250,28%	1	221,09%	-7,16%	-1628435
	2016	Rp 2.337.929	143,87%	-139022,1	-Rp 3.502.582	189,76%	-Rp 9.384	4,98%	89,76%	-4,31%	1381,48%	1481,48%	1	9,45%	3,87%	3363560,4
	2017	Rp 2.364.058	12,72%	242525,26	-Rp 58.253	92,25%	Rp 282.203	7,78%	7,74%	84,69%	14,06%	85,94%	1	7,18%	6,56%	300778,22
	2018	Rp 2.656.580	8,65%	153093,47	-Rp 76.806	86,96%	Rp 197.489	6,89%	13,03%	30,77%	22,48%	77,52%	1	5,99%	4,01%	229899,79
	2019	Rp 2.529.958	3,01%	44953,463	-Rp 31.153	86,22%	Rp 49.108	1,99%	13,77%	10,44%	8,46%	91,54%	1	1,72%	1,44%	76106,479
PTBA	2011	Rp 9.591.849	31,75%	3088456,2	Rp 42.782	29,08%	Rp 4.141.132	22,72%	70,91%	37,83%	25,42%	74,58%	1	6,61%	26,83%	3045674,5
	2012	Rp 10.958.317	26,52%	2909438,4	Rp 3.691	33,18%	Rp 3.911.587	14,86%	66,81%	34,20%	25,62%	74,38%	1	4,93%	22,85%	2905747
	2013	Rp 9.416.199	27,44%	2413611,6	-Rp 170.042	35,33%	Rp 2.461.362	33,38%	64,66%	24,55%	1,94%	98,06%	1	11,79%	15,87%	2583654
	2014	Rp 11.237.894	90,71%	2621231,5	-Rp 7.572.266	41,46%	Rp 2.674.726	189,71%	58,53%	23,28%	2,00%	98,00%	1	78,65%	13,63%	10193497
	2016	Rp 21.558.396	121,77%	2045071,4	-Rp 24.205.790	30,16%	Rp 2.696.916	499,17%	69,83%	10,89%	24,17%	75,83%	1	150,55%	7,60%	26250862
	2017	Rp 25.661.753	71,41%	4469529	-Rp 13.855.072	27,13%	Rp 6.067.783	281,93%	72,86%	20,68%	26,34%	73,66%	1	76,49%	15,07%	18324601
	2018	Rp 19.140.474	107,69%	5131247,6	-Rp 15.480.828	32,82%	Rp 6.799.056	348,91%	67,17%	31,66%	24,53%	75,47%	1	114,51%	21,27%	20612075
	2019	Rp 21.406.801	108,65%	4040638,5	-Rp 19.218.169	29,40%	Rp 5.455.162	427,85%	70,59%	21,93%	25,93%	74,07%	1	125,79%	15,48%	23258807
BYAN	2011	Rp 977.609	38,85%	213287,96	-Rp 166.475	54,90%	Rp 291.377	63,43%	45,09%	29,62%	26,80%	73,20%	1	34,82%	13,36%	379763,41
	2012	Rp 1.511.632	20,48%	54952,181	-Rp 254.657	62,93%	Rp 78.548	39,99%	37,06%	7,76%	30,04%	69,96%	1	25,17%	2,88%	309609,21
	2013	Rp 1.135.332	42,58%	-80085,25	-Rp 563.546	71,28%	-Rp 67.651	54,64%	28,71%	-12,27%	-18,38%	118,38%	1	38,95%	-3,52%	483460,76
	2014	Rp 642.862	66,23%	-211672,9	-Rp 637.451	78,00%	-Rp 200.353	100,11%	21,99%	-73,97%	-5,65%	105,65%	1	78,09%	16,27%	425778,08
	2016	Rp 736.704	41,56%	18016,871	-Rp 288.146	77,18%	Rp 29.502	83,54%	22,81%	9,57%	38,93%	61,07%	1	64,48%	2,18%	306163,24
	2017	Rp 586.173	176,61%	338039,99	-Rp 697.180	41,98%	Rp 420.082	410,23%	58,01%	65,55%	19,53%	80,47%	1	172,21%	38,03%	1035220,2
	2018	Rp 753.640	63,11%	524360,5	Rp 48.715	41,08%	Rp 696.732	56,81%	58,91%	77,32%	24,74%	75,26%	1	23,34%	45,55%	475645,19
	2019	Rp 697.102	64,26%	234217,35	-Rp 213.742	51,56%	Rp 311.625	122,45%	44,43%	37,83%	24,84%	75,16%	1	63,14%	16,81%	447959,84

## Lampiran IX

### One-Sample Kolmogorov-Smirnov Test

		Sebelum_ CR	Sebelum_ DAR	Sebelum_R OA	Sebelum_ TATO	Sebelum_ ICR	Sebelum_EVA	Sesudah_ CR	Sesudah_ DAR	Sesudah_R OA	Sesudah_ TATO	Sesudah_ ICR	Sesudah_EVA
N		12	12	12	12	12	12	12	12	12	12	12	12
Normal Parameters <sup>a,b</sup>	Mean	172.4167	66.3333	435.9167	69.0000	54.9167	-91082802.6700	138.7500	67.0000	1568.1667	58.5833	103.8333	-646857093.9000
	Std. Deviation	159.01313	28.52219	1399.70045	27.10250	140.45540	216639532.3000	85.77150	44.80666	1420.97757	47.20065	93.53253	903358165.4000
Most Extreme Differences	Absolute	.308	.146	.157	.196	.137	.347	.192	.223	.183	.204	.161	.322
	Positive	.308	.146	.130	.169	.137	.247	.166	.223	.183	.204	.161	.237
	Negative	-.192	-.095	-.157	-.196	-.117	-.347	-.192	-.198	-.158	-.154	-.127	-.322
Test Statistic		.308	.146	.157	.196	.137	.347	.192	.223	.183	.204	.161	.322
Asymp. Sig. (2-tailed)		.003 <sup>c</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.000 <sup>c</sup>	.200 <sup>c,d</sup>	.102 <sup>c</sup>	.200 <sup>c,d</sup>	.181 <sup>c</sup>	.200 <sup>c,d</sup>	.001 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

**Setelah Transform Data SPSS**

**One-Sample Kolmogorov-Smirnov Test**

		CR_seb elum	DAR_seb elum	ROA_sebel um	TATO_se belum	ICR_sebel um	EVA_sebelu m	CR_sesud ah	DAR_ses udah	ROA_sesud ah	TATO_se sudah	ICR_sesu dah	EVA_sesudah
N		12	12	12	12	12	12	12	12	12	12	12	12
Normal Parameters <sup>a,b</sup>	Mean	13.8989	66.3333	435.9167	69.0000	54.9167	7697.4936	138.7500	67.0000	1568.1667	58.5833	103.8333	29648.6767
	Std. Deviation	8.19553	28.52219	1399.70045	27.10250	140.45540	7141.46862	85.77150	44.80666	1420.97757	47.20065	93.53253	15293.87408
Most Extreme Differences	Absolute	.234	.146	.157	.196	.137	.205	.192	.223	.183	.204	.161	.237
	Positive	.234	.146	.130	.169	.137	.205	.166	.223	.183	.204	.161	.237
	Negative	-.162	-.095	-.157	-.196	-.117	-.141	-.192	-.198	-.158	-.154	-.127	-.228
Test Statistic		.234	.146	.157	.196	.137	.205	.192	.223	.183	.204	.161	.237
Asymp. Sig. (2-tailed)		.068 <sup>c</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.174 <sup>c</sup>	.200 <sup>c,d</sup>	.102 <sup>c</sup>	.200 <sup>c,d</sup>	.181 <sup>c</sup>	.200 <sup>c,d</sup>	.061 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

## Lampiran X

### Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	CR_sebelum	13.8989	12	8.19553	2.36585
	CR_sesudah	138.7500	12	85.77150	24.76010
Pair 2	DAR_sebelum	66.3333	12	28.52219	8.23365
	DAR_sesudah	67.0000	12	44.80666	12.93457
Pair 3	ROA_sebelum	435.9167	12	1399.70045	404.05872
	ROA_sesudah	1568.1667	12	1420.97757	410.20089
Pair 4	TATO_sebelum	69.0000	12	27.10250	7.82382
	TATO_sesudah	58.5833	12	47.20065	13.62565
Pair 5	ICR_sebelum	54.9167	12	140.45540	40.54598
	ICR_sesudah	103.8333	12	93.53253	27.00051
Pair 6	EVA_sebelum	7697.4936	12	7141.46862	2061.56442
	EVA_sesudah	29648.6767	12	15293.87408	4414.96116

### Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	CR_sebelum & CR_sesudah	12	.230	.471
Pair 2	DAR_sebelum & DAR_sesudah	12	.572	.052
Pair 3	ROA_sebelum & ROA_sesudah	12	.033	.920
Pair 4	TATO_sebelum & TATO_sesudah	12	.587	.045
Pair 5	ICR_sebelum & ICR_sesudah	12	-.578	.049
Pair 6	EVA_sebelum & EVA_sesudah	12	.140	.664

### Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	CR_sebelum - CR_sesudah	-124.85106	84.26135	24.32416	-178.38817	-71.31395	-5.133	11	.000
Pair 2	DAR_sebelum - DAR_sesudah	-.66667	36.84941	10.63751	-24.07966	22.74633	-.063	11	.951
Pair 3	ROA_sebelum - ROA_sesudah	-1132.25000	1961.73180	566.30319	-2378.67492	114.17492	-1.999	11	.071
Pair 4	TATO_sebelum - TATO_sesudah	10.41667	38.20390	11.02852	-13.85693	34.69027	.945	11	.365
Pair 5	ICR_sebelum - ICR_sesudah	-48.91667	208.94343	60.31677	-181.67299	83.83965	-.811	11	.435
Pair 6	EVA_sebelum - EVA_sesudah	-21951.18308	15947.91723	4603.76715	-32084.00626	-11818.35989	-4.768	11	.001

**Lampiran XI****DAFTAR RIWAYAT HIDUP**

Nama : Tiyut

Tempat, Tanggal lahir : Air Nyatoh, 10 Agustus 1998

Jenis Kelamin : Perempuan

Agama : Islam

Status : Belum Menikah

Pendidikan Terakhir : S1 (Sarjana Ekonomi)

Alamat : Desa Tugang, Kec. Kelapa, Kab. Bangka Barat, Prov. Bangka Belitung

Telp/WA : 081440089651

Email : [tyut210798@gmail.com](mailto:tyut210798@gmail.com)

**Pendidikan Formal**

- a. 2017-2021 : Universitas Bangka Belitung  
(Fakultas Ekonomi, Jurusan Manajemen)
- b. 2014-2017 : SMA Negeri 1 Jebus, Bangka Barat
- c. 2011-2014 : SMP Negeri 2 Jebus, Bangka Barat
- d. 2005-2011 : SD Negeri 14 Kelapa, Bangka Barat

## Lampiran XII

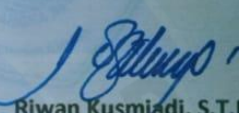
### EPT SCORE RECORD


---

**Name of Institution :** UPT BAHASA UNIVERSITAS BANGKA BELITUNG

<b>Name</b>	: TIYUT	<b>Sex</b>	: F
<b>DOB</b>	: 10/08/1998	<b>Test Date</b>	: 21/09/2020
<b>Native Country</b>	: INDONESIA	<b>From</b>	: EPT USL
<b>Native Language</b>	: INDONESIA	<b>Signed,</b>	
<b>Scaled Score</b>	: Listening Comprehension		Head of UPT Bahasa
	45		
	Structure & Written Expression		
	39		
	Reading Comprehension		
	40		
	Total Score		
	413		

*Valid thru: 21/09/2022*

  
 Riwan Kusmjadi, S.T.P, M.Si





## Lampiran XIII

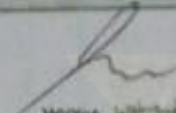
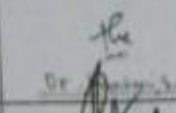
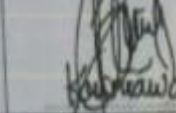
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Laman www.uhb.ac.id


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**KARTU SEMINAR**


Nama Mahasiswa : **TINJU**  
NIM : **302191074**  
Jurusan : **MANAJEMEN**

NO	NAMA MAHASISWA SEMINAR	JUDUL PROPOSAL	NAMA DAN PARAF KETUA PENGUSAHA
1	Selma Nurul Nurida (302161101) Tgl 30 Jun 2020	Analisis Kinerja Keuangan Perusahaan dengan cara laporan keuangan tahun 2019-2020	 Wening Wahid, S.E., M.P.
2			
3	Bella Ariska (302161104) Tgl 30 Jun 2020	Pengaruh Pola gaya kesehatan, pembelajaran kesehatan & kesehatan keperawatan teknologi kesehatan diri (self assessment) rumahnya di lingkungan pemukimannya di Desa Puh.	 Dr. Anang, S.E., M.P.
4	Wahyu Afriyanti (302173012) Tgl 30 Jun 2020	Keperawatan Perawatan Gigitan (Luka Gigi) & Perawatan Perawatan Keperawatan Gigitan Perawatan	 Kusnawan



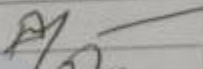
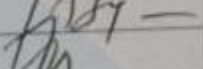
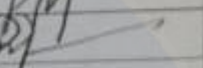

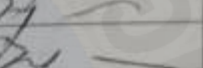
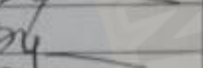

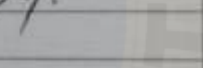

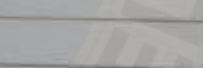


### KARTU PEMBIMBING SKRIPSI




Nama : Trysa  
 NIM : 3021711074  
 Jurusan : Manajemen  
 Angkatan : 2017  
 Konsentrasi : Keuangan  
 Semester : VII (7)  
 Judul Proposal Skripsi : Analisis Pertbandingan Kinerja Keuangan Sebelum dan Sesudah Restrukturisasi Utang Pada Perusahaan Sub Sektor Makanan yang Terdaftar di BEI Periode 2018-2019.

IPK : 3,61  
 Nama Pembimbing : Dony Yassar, S.E., M.M.  
 Mulai Skripsi : 28 Sept 2020

No	Tanggal	Keterangan	Paraf Pembimbing
1	30 Juli 2020	ACC Jurdul	
2	22 Oct 2020	Revisi Bab I	
3	5 Nov 2020	Revisi Bab I	
4	11 Nov 2020	Revisi Bab I	
5	16 Nov 2020	Revisi Bab I	
6	30 Nov 2020	ACC Bab I, II, III	
7	7 Des 2020	Acc pembimbing I / Semua	
8	22 Feb 2021	Revisi Bab IV	
9	28 Feb 2021	ACC Bab IV & V	
10	8 Mar 2021	ACC ke pembimbing I	
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## Lampiran XV

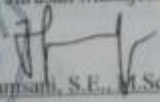

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**FORMULIR**

**PEMERIKSAAN PLAGIAT (~~PROPOSAL~~ / SKRIPSI) \* MAHASISWA**

Nomor Permintaan \*\* :  
 Tanggal Ajuan : 08 Maret 2021  
 Nama : Tiyut  
 NIM : 302 17 11 074  
 Konsentrasi : Manajemen Keuangan  
 Judul Skripsi : Analisis Perbandingan Kinerja Keuangan Sebelum dan Sesudah Restrukturisasi Utang pada Perusahaan Sub Sektor Batubara yang Terdaftar di BEI Periode 2011-2019  
 Pembimbing Skripsi :  
 1. Darman Saputra, S.E., M.Sc  
 2. Dony Yanuar, S.E., MEM

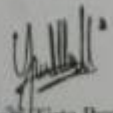
Mengetahui,  
 Ketua Jurusan Manajemen  
  
 Dr. Hamsah, S.E., M.Sc  
 NP. 506906008

---

**HASIL PEMERIKSAAN**

Pemeriksa \*\* : Yogi Tirta Pratama, S.E  
 Program yang digunakan : Turnitin  
 Tanggal Pemeriksaan \*\*\* :  
 Hasil Pemeriksaan Tingkat Plagiat : Terlampir  
 Standar Maximum : 30 %  
 Rekomendasi \*\*\* :  
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Bangka, ..... 2021

Pemeriksa,  
  
 Yogi Tirta Pratama, S.E  
 NP. 509017047

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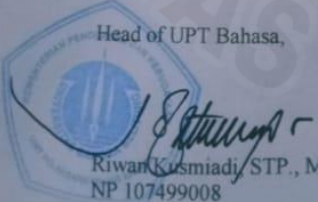
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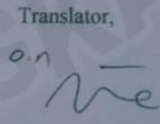
**Tiyut. 302 17 11 074. Analysis of Financial Performance Comparison Before and After Debt Restructuring in Coal Sub-Sector Companies Listed on the IDX for the 2011-2019 Period.**

This research is based on the phenomenon of debt restructuring in coal sub-sector companies listed on the IDX as a result of the occurrence of financial distress in the company. This research aims to analyze and find out a study on the Comparative Analysis of Financial Performance Before and After Debt Restructuring in Coal Sub-Sector Companies Listed on the IDX for the 2011-2019 Period. Quantitative approach applied with secondary data while the data analysis method used is a comparison of two means.

The results show that (1) financial performance on liquidity seen from the Current Ratio (CR) there is a significant difference before and after debt restructuring, (2) financial performance on solvency seen from the Debt To Asset Ratio (DAR) there is no significant difference before and after debt restructuring, (3) financial performance on profitability seen from Return On Assets (ROA) there is no significant difference before and after debt restructuring, (4) financial performance in activities seen from Total Asset Turnover (TATO) there is no significant difference before and after debt restructuring, (5) financial performance at Interest Coverage Ratio (ICR) there is no significant difference before and after debt restructuring, (6) financial performance on Economic Value Added (EVA) there is a significant difference before and after debt restructuring, (7) Overall, there is no significant difference in financial performance before and s esudah debt restructuring is measured by financial ratio analysis except for liquidity, on the other hand there are significant differences in Economic Value Added (EVA). There is no significant difference due to the financial ratio turnover that is not much different before and after debt restructuring and there is a significant difference due to the value of Economic Value Added (EVA) which decreased drastically due to the low NOPAT value and the high CC value.

**Keywords:** *Debt restructuring, financial ratios, Economic Value Added (EVA), Financial performance*


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## Lampiran XVIII

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