




Perkumpulan Pengelola Pendidikan Malangkecuwara (P3.M)

 **STIE MALANGKECUWARA**  
ABM School of Economics

  **Penetapan Dosen Pembimbing**  
Tersreditasi "A", AKUNTANSI, 050/SW/P/11/A/1/01/11  
Tersreditasi "A", MANAJEMEN, 23/17/SW/P/11/A/1/01/11

**SKRIPSI GASAL Tahun Akademik 2017/2018**

**Nomor : 0902/BAAK/IX/2017**

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkecuwara Malang menetapkan :



Nama : Dra. LINDANANTY, MM.  
Sebagai : Dosen Pembimbing 1  
Nama : --  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : FAIKHOTUL HASANAH  
Nomor Pokok : A.2014.1.33084  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : ANALISIS RASIO  
Tempat/Obyek : -  
Judul Skripsi : -


Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya. Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang  
Pada Tanggal : 09/10/2017  
Ketua Program Studi Akuntansi,








  


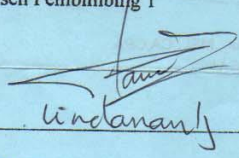
Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA  
NIK-P.3M : 202.710.246

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**STIE Malangkuççwara**  
 (Accounting Business Management)  
 Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

**KARTU BIMBINGAN SKRIPSI**  
**BAB.I s.d BAB. III**

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Oktober 2017			
20/10		Konsultasi judul (email ke saya jurnal)	
Bulan : November 2017			
23/11		Konsultasi judul (Tambah jurnal)	
29/11		Konfirmasi judul (Ace RoA RoE)	
Bulan : Desember 2017			
7/12		ganti judul (topik financial distress)	
14/5		Revisi proposal	
17/5		Revisi proposal	
Bulan : Mei 2017			
25/5		Ace Bab I - III	
Bulan :			
Bulan :			
Bulan :			
Bulan :			


Dosen Pembimbing 1   
 \_\_\_\_\_  
 W. Indananti



Dosen Pembimbing 2 \_\_\_\_\_

**Catatan:**  
 Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

Perkumpulan Pengelola Pendidikan Malangkuçewara (P3M)

 **STIE MALANGKUÇEWARA**  
ABM School of Economics

  Terakreditasi "A", AKUNTANSI, 056/SK/BAH/11/Altred/PS/II/2014  
Terakreditasi "A", MANAJEMEN, 257/SK/BAH/11/Altred/PS/II/2013

### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2017/2018

Nomor : 0902/BAAK/IX/2017

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçewara Malang menetapkan :



Nama : Dra. LINDANANTY, MM.  
Sebagai : Dosen Pembimbing 1  
Nama : --  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : FAIKHOTUL HASANAH  
Nomor Pokok : A.2014.1.33084  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : ANALISIS RASIO  
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE MALANGKUÇEWARA  
Judul Skripsi : ANALISIS RASIO KEUANGAN MODEL ALTMAN MODIFIKASI UNTUK MEMPREKDIKSI FINANCIAL DISTRESS PERUSAHAAN MANUFAKTUR (STUDI KASUS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2014-2016)

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.  
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang  
Pada Tanggal : 23/07/2018  
Program Studi Akuntansi,

Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA  
NIK-P.3M : 202.710.246

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# STIE Malangkuçęwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

## KARTU BIMBINGAN SKRIPSI BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Juli 2010			
16/7-2010	Revisi	Bab IV	
20/7-2010	Revisi	Penulisan	
23/7-2010	Revisi	Penulisan	
Bulan : Juli 2010			
24/7-2010	Revisi		
28/7-2010	Ace	Parab IV-V	
Bulan :			
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Lindanawaty

Dosen Pembimbing 2

### Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

MCE

1. Perhitungan *Current Ratio*

No	Kode Emiten	Aktivitas Lancar			Hutang Lancar		
		2014	2015	2016	2014	2015	2016
1	ALMI	2.428.476.98	1.370.783.8	1.424.711.4	2.370.051.1	1.520.673.3	1.667.249.3
2	ALKA	219.581.260	71.782.862	58.323.930	173.276.66	70.739.218	63.472.099
3	ALTO	733.468.016	555.759.09	249.820.94	238.474.78	351.136.31	331.532.65
4	APEX	158.211.513	113.538.61	98.575.208	149.212.46	379.483.29	42.685.678
5	APII	283.999.338	257.135.30	250.030.15	206.129.97	177.093.36	171.239.01
6	APOL	297.775.310	267.444.07	222.301.63	2.047.873.2	6.571.905.8	6.359.273.5
7	ATPK	695.699.994	730.478.74	411.057.93	216.439.88	264.263.36	251.541.57
8	BRPT	694.548	448.467	728.773	494.696	405.554	544.566
9	BYAN	323.240.003	281.558.80	224.009.92	518.794.40	1.493.337.0	87.981.651
10	CITA	1.130.395.94	1.130.395.9	814.627.94	742.973.68	941.223.58	700.905.86
11	CMPP	35.158.226.4	73.415.897	70.633.404	56.049.452	95.449.983	72.228.270
12	ESTI	32.593.816	26.441.855	27.019.321	46.119.257	39.186.759	19.587.421
13	FORU	228.471.260	250.112.77	227.094.39	116.251.94	136.713.88	123.703.49
14	FPNI	115.787	104.596	87.547	148.539	118.558	87.257
15	GLOB	1.782.881.29	1.780.340.3	74.884.701	1.274.133.3	1.262.918.7	708.997.21
16	HRUM	280.935.293	225.450.03	268.174.01	78.548.349	32.609.650	52.932.232
17	INAF	782.887.635	1.068.157.3	853.506.46	600.565.58	846.731.12	704.929.71
18	KARW	4.262.173	4.427.061	2.442.590	63.267.204	61.002.085	245.556
19	KICI	65.027.601.1	73.424.766	79.416.740	8.227.166.9	12.782.596	14.856.909
20	LMAS	273.287.040	361.518.51	34.158	223.991.86	263.117.91	10.321
21	MLPL	11.278.328	10.863.690	12.458.290	8.371.770	8.875.098	9.481.086
22	RANC	407.258.605	394.816.80	405.493.72	310.180.48	295.767.86	254.396.03
23	RBMS	96.621.404.5	65.360.136	37.853.388	20.726.964	12.583.253	3.761.077.3
24	SCPI	1.052.936.82	1.261.500.9	1.408.467.6	429.723.05	989.115.06	1.208.569.9
25	SIAP	85.516.352	56.743.272	32.119.422	58.223.102	52.867.218	29.679.207
26	UNIC	157.069.204	155.732.64	152.606.37	71.363.344	61.477.639	51.644.818

2.Perhitungan *Debt to Equity Ratio*

No	Kode Emiten	Jumlah Liabilitas			Jumlah Ekuitas		
		2014	2015	2016	2014	2015	2016
1	ALMI	2.571.403.20	1.623.926.5	1.749.336.16	641.035.77	565.111.0	403.694.3
2	ALKA	181.643.493	82.596.104	75.514.424	63.235.904	62.032.30	61.104.43
3	ALTO	706.402.717	673.255.88	684.252.214	532.650.90	506.972.1	480.841.4
4	APEX	751.792.078	658.248.44	655.401.357	26.671.471	46.020.85	26.972.88
5	APII	227.470.609	201.261.99	193.823.198	212.253.22	220.610.7	226.920.4
6	APOL	6.030.054.23	6.730.081.0	6.514.053.64	-4.171.863.	-5.129.08	-5.299.94
7	ATPK	621.707.633	766.242.80	837.316.778	1.174.157.4	1.172.244	954.737.4
8	BRPT	1.270.516	1.057.175	1.122.222	1.054.903	1.195.909	1.448.368
9	BYAN	906.124.269	765.691.71	636.535.687	255.532.04	172.160.0	188.150.9
10	CITA	1.145.347.15	1.503.924.7	1.763.384.73	1.644.773.4	1.292.037	962.828.9
11	CMPP	109.976.738	146.632.24	138.587.194	33.376.395	28.685.24	32.221.77
12	ESTI	46.135.188	43.813.196	32.281.750	23.509.311	13.024.12	16.151.61
13	FORU	128.974.478	149.602.08	130.702.882	132.210.63	134.089.5	127.129.4
14	FPNI	163.361	137.043	106.765	92.846	96.088	97.944
15	GLOB	1.284.887.77	1.274.570.8	713.891.978	566.646.94	567.714.3	-593.900
16	HRUM	82.138.174	37.224.342	57.935.532	361.968.68	343.429.3	355.430.3
17	INAF	656.380.082	940.999.66	805.876.240	591.963.19	592.708.8	575.757.0
18	KARW	63.508.913	61.269.080	61.898.504	-9.847.102	-36.677.6	-10.313.0
19	KICI	18.065.657.3	40.460.281	50.799.380.9	78.680.086	93.371.60	89.009.75
20	LMAS	360.180.757	428.241.81	35.457	98.528.088	124.235.1	12.420
21	MLPL	12.502.634	13.821.171	14.758.200	10.295.571	8.912.631	9.364.471
22	RANC	375.079.024	333.237.92	290.120.012	406.537.36	387.501.9	431.117.9
23	RBMS	23.772.179.2	14.045.789	5.615.874.57	132.167.70	168.217.9	161.873.8
24	SCPI	1.361.171.53	1.409.875.6	1.515.266.63	-43.856.77	100.872.1	141.432.9
25	SIAP	221.617.172	25.376.798	234.255.242	4.758.018.7	24.214.37	16.979.73
26	UNIC	92.509.586	81.632.548	65.725.372	143.507.01	140.814.9	161.188.2

3. Perhitungan *Profit Margin*

No	Kode Emiten	Laba Bersih			Penjualan		
		2014	2015	2016	2014	2015	2016
1	ALMI	1.948.963.06	-53.613.90	99.931.854.4	3.336.087.5	3.333.329	2.461.800
2	ALKA	2.659.254	-1.175.538	516.167	1.230.364.7	749.146.4	1.151.605
3	ALTO	10.135.298.9	-24.345.72	-26.500.565	332.402.37	301.781.8	296.471.5
4	APEX	-15.919.576	19.749.146	-19.576.811	249.325.83	246.286.4	105.176.3
5	APII	31.956.766.6	18.443.574	6.309.935.28	256.881.56	2021.153	48.093.81
6	APOL	20.499.506	-786.158.9	-212.267.832	824.638.58	663.386.0	439.078.1
7	ATPK	52.939.998	-1.913.171	-54.903.613	672.653.70	117.395.9	14.240.54
8	BRPT	-1.400	5.082	279.796	2.476.887	1.406.139	1.961.307
9	BYAN	-189.017.198	-81.798.05	19.082.584	828.259.94	465.007.4	555.483.9
10	CITA	384.699.345	-341.205.9	-265.247.346	167.877.15	13.903.39	486.325.8
11	CMPP	5.348.646.80	-2.496.742	3.484.209.36	91.209.416	90.144.50	33.818.94
12	ESTI	-6.389.449	-10.485.19	3.127.492	47.215.086	36.980.47	35.164.56
13	FORU	3.888.710.10	2.071.471.0	-6.121.980.2	404.324.19	431.916.3	354.200.9
14	FPNI	-6.442	2.980	2.169	621.731	457.333	441.825
15	GLOB	92.127.360.4	1.067.425.9	-31.623.431	4.037.217.2	774.150.2	194.432.6
16	HRUM	2.605.953	-12.272.74	17.979.743	477.643.91	249.328.8	217.121.5
17	INAF	1.164.824.60	6.565.707.4	-17.367.399	1.381.436.5	1.621.898	1.674.702
18	KARW	-2.970.414	2.345.293	-465.952	2.591.442	7.668.273	542.551
19	KICI	4.703.508.24	-13.000.88	362.936.663	102.971.31	91.734.72	99.382.02
20	LMAS	-7.680.590.5	18.070.290	-39.4678	208.640.38	276.621.0	20.775
21	MLPL	2.108.569	-1.246.531	312.379	17.074.247	17.866.24	17.814.23
22	RANC	9.419.731.62	-20.208.02	39.554.411.8	1.646.583.6	1.915.698	2.063.982
23	RBMS	3.001.250.37	-3.085.638	-6.713.147	49.251.127	16.970.14	17.945.07
24	SCPI	-62.461.393	139.321.69	40.560.803	965.818.28	2.260.571	565.776.7
25	SIAP	7.382.322	-36.848.22	7.234.634.70	336.909.37	243.495.1	21.981.50
26	UNIC	2.573.684	-866.215	21.122.276	400.094.88	285.420.5	276.111.9

4. Perhitungan *Return on Asset*

No	Kode Emiten	Laba Bersih			Total Aktiva		
		2014	2015	2016	2014	2015	2016
1	ALMI	1.948.963.06	-53.613.90	99.931.854.4	3.212.438.9	2.189.037	2.153.030
2	ALKA	2.659.254	-1.175.538	516.167	244.879.39	144.628.4	136.618.8
3	ALTO	10.135.298.9	-24.345.72	-26.500.565	1.239.053.6	1.180.228	1.165.093
4	APEX	-15.919.576	19.749.146	-19.576.811	778.463.54	704.269.3	682.374.2
5	APII	31.956.766.6	16.531.392.	6.309.935.28	439.723.82	421.872.7	420.743.6
6	APOL	20.499.506.7	-786.158.9	-212.267.832	1.858.190.9	1.600.998	1.214.104
7	ATPK	52.939.998	-1.913.171	-54.903.613	1.795.865.0	1.938.487	1.792.654
8	BRPT	-1.400	5.082	279.796	2.325.419	2.253.084	2.570.590
9	BYAN	-189.017.198	-81.798.05	19.082.584	1.161.656.3	937.851.7	824.686.6
10	CITA	384.699.345	-341.205.9	-265.247.346	2.790.120.6	2.795.962	2.726.213
11	CMPP	5.348.646.80	-2.496.742	3.484.209.36	143.353.13	175.317.4	170.808.9
12	ESTI	-6.389.449	-10.485.19	3.127.492	69.644.499	56.837.31	49.433.36
13	FORU	3.888.710.10	2.071.471.0	-6.121.980.2	261.185.11	283.691.6	257.832.2
14	FPNI	-6.442	2.980	2.169	256.207	233.131	204.709
15	GLOB	92.127.360.4	1.067.425.9	-31.623.431	1.851.534.7	1.842.285	119.991.5
16	HRUM	2.605.953	-12.272.74	17.979.743	444.106.85	380.654.0	413.365.5
17	INAF	1.164.824.60	6.565.707.4	-17.367.399	1.248.343.2	1.533.708	1.381.633
18	KARW	-2.970.414	2.345.293	-465.952	53.661.811	24.591.45	51.585.43
19	KICI	4.703.508.24	-13.000.88	362.936.663	96.745.744	133.831.8	139.809.1
20	LMAS	-7.680.590.5	18.070.290	-395.264	458.708.84	552.476.9	47.077
21	MLPL	2.108.569	-1.246.531	312.379	22.798.205	22.733.80	24.122.67
22	RANC	9.419.731.62	-20.208.02	39.554.411	781.616.38	720.738.9	721.237.9
23	RBMS	3.001.250.37	-3.085.638	-6.713.147.5	155.939.88	182.263.7	167.489.7
24	SCPI	-62.461.393	139.321.69	40.560.803	1.317.314.7	1.510.747	1.656.69
25	SIAP	7.382.322	-36.848.22	7.234.634.70	4.979.635.9	277.982.3	251.234.9
26	UNIC	2.573.684	-866.215	21.122.276	236.016.59	222.447.5	226.913.6