



### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2016/2017

Nomor : 0908/BAAK/X/2016

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

Nama : - YUYUK LIANA, SE, MM  
Sebagai : Dosen Pembimbing 1  
Nama : - -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : BERNADETA LIEM AMOY COREBIMA  
Nomor Pokok : A.2013.1.32331  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : Z SCORE  
Tempat/Obyek : -  
Judul Skripsi : -

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

Dikeluarkan di: Malang  
Pada Tanggal : 06/10/2016  
Ketua Program Studi Akuntansi,

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



# STIE Malangkeçwara

(Accounting Business Management)

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

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

BLNTGL	BAB	PERMASALAHAN	PARAF
21/10/16 27/10/16		Bulan : Konsepsi jurnal penelitian acc jurnal & buat prop	Yl G.
6/12/16 2/1/16		Bulan : revisi Prop (LBM & jurnal penelitian) acc	Yl G.
24/1/16		Bulan : revisi paper & score vs kuesioner	Yl
6/4/16 21/5/16		revisi Bab III revisi Bab III	Yl
10/7/16 11/7/16		Bulan : revisi Bab III acc Bab III	Yl G.
		Bulan :	

Dosen Pembimbing 1

Yugul Liana, S.E., M.M

Dosen Pembimbing 2

### Catatan:

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

1. Ide/inovasi penelitian
2. Pemahaman konsep/teori
3. Pemahaman Metodologi
4. Kemampuan Analisis

MCE





### Penetapan Dosen Pembimbing Skripsi

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Nomor : 0908/BAAK/X/2016

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

Nama : - YUYUK LIANA, SE, MM  
Sebagai : Dosen Pembimbing 1  
Nama : - -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : BERNADETA LIEM AMOY COREBIMA  
Nomor Pokok : A.2013.1.32331  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : Z SCORE  
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE  
MALANGKUÇEWARA  
Judul Skripsi : ANALISIS PREDIKSI FINANCIAL DISTRESS DENGAN  
MENGUNAKAN MODEL ALTMAN Z-SCORE PADA  
PERUSAHAAN MAKANAN DAN MINUMAN YANG  
TERDAFTAR DI BURSA EFEK INDONESIA (PERIODE  
2013-2015)

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

Dikeluarkan di : Malang

Pada Tanggal : 18/07/2017

Untuk Program Studi Akuntansi,



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



# STIE Malangkeççwara

(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 :			
17/7-2017	IV	Perataan Penulisan dan Pendukung hasil dari Penelitian terdahulu.	
21/7/2017	V	Revisi Bab IV : interpretasi hasil penelitian & analisis jurnal	
Bulan :			
25/7/17	IV	Revisi Bab IV	
	V	revisi bab V	
Bulan :			
26/7/17	V	Revisi Bab V	
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

Ihsanul Ullah, S.P., M.M

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### 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

## LAMPIRAN

### Data Laporan Keuangan Perusahaan Makanan dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2013-2015

No	PT. Tiga Pilar Sejahtera Food Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	2,445,504	3,977,086	4,463,635
2	Total Current Liabilities	1,397,224	1,493,308	2,750,456
3	Retained Earnings	587,961	894,902	1,215,374
4	Earnings (Loss) Before Interest and Taxes	449,586	484,592	500,435
5	Market Value of Equity	4,184,180	6,746,816	3,894,506
6	Book Value of Total Liability	2,664,051	3,779,017	5,094,072
7	Net Sales	4,056,735	5,139,974	6,010,895
8	TOTAL ASSETS	5,020,824	7,371,846	9,060,979

No	PT. Tri Banyan Tirta Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	1,056,509	733,468	555,759
2	Total Current Liabilities	575,436	238,475	351,136
3	Retained Earnings	15,521	5,432	(20,206)
4	Earnings (Loss) Before Interest and Taxes	23,889	(10,100)	(39,117)
5	Market Value of Equity	1,245,258	769,658	710,622
6	Book Value of Total Liability	960,190	706,403	673,256
7	Net Sales	487,200	332,402	301,782
8	TOTAL ASSETS	1,502,519	1,239,053	1,180,228

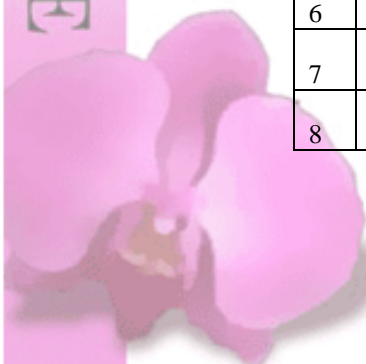
No	PT. Wilmar Cahaya Indonesia Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	847,046	1,053,321	1,253,019
2	Total Current Liabilities	518,962	718,681	816,471
3	Retained Earnings	269,572	281,020	387,570
4	Earnings (Loss) Before Interest and Taxes	86,553	57,073	142,271
5	Market Value of Equity	345,100	446,250	401,625
6	Book Value of Total Liability	541,352	746,599	845,933
7	Net Sales	2,531,881	3,701,869	3,485,734
8	TOTAL ASSETS	1,069,627	1,284,150	1,485,826



No	PT. Delta Djakarta Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	748,111	854,176	902,007
2	Total Current Liabilities	158,991	190,953	140,419
3	Retained Earnings	631,861	721,877	811,527
4	Earnings (Loss) Before Interest and Taxes	358,396	379,519	250,198
5	Market Value of Equity	6,085,009	6,245,141	4,163,427
6	Book Value of Total Liability	190,483	227,474	188,700
7	Net Sales	867,066	879,253	699,507
8	TOTAL ASSETS	867,041	991,947	1,038,322

No	PT. Indofood CBP Sukses Makmur Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	11,321,715	13,603,527	13,961,500
2	Total Current Liabilities	4,696,583	6,230,997	6,002,344
3	Retained Earnings	5,978,662	7,475,019	8,850,067
4	Earnings (Loss) Before Interest and Taxes	2,966,990	3,388,725	4,009,634
5	Market Value of Equity	59,475,731	76,385,497	78,572,105
6	Book Value of Total Liability	8,001,739	9,870,264	10,173,713
7	Net Sales	25,094,681	30,022,463	31,741,094
8	TOTAL ASSETS	21,267,470	24,910,211	26,560,624

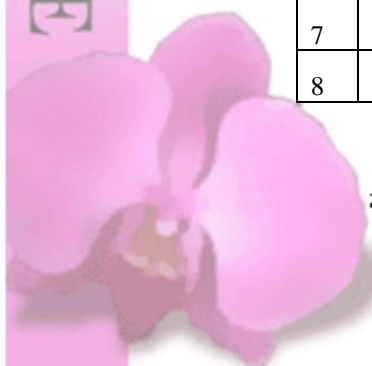
No	PT. Indofood Sukses Makmur Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	32,464,497	40,995,736	42,816,745
2	Total Current Liabilities	19,471,309	22,681,686	25,107,538
3	Retained Earnings	13,609,258	16,215,970	16,827,340
4	Earnings (Loss) Before Interest and Taxes	4,666,958	6,229,297	4,962,084
5	Market Value of Equity	57,950,815	61,984,440	45,438,707
6	Book Value of Total Liability	39,719,660	44,710,509	48,709,933
7	Net Sales	57,731,998	63,594,452	64,061,947
8	TOTAL ASSETS	78,092,789	85,938,885	91,831,526



No	PT. Multi Bintang Indonesia Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	706,252	816,494	709,955
2	Total Current Liabilities	722,542	1,588,801	1,215,227
3	Retained Earnings	964,407	530,738	743,397
4	Earnings (Loss) Before Interest and Taxes	1,576,945	1,078,378	675,572
5	Market Value of Equity	25,284,000	25,178,650	17,277,400
6	Book Value of Total Liability	794,615	1,677,254	1,334,373
7	Net Sales	3,561,989	2,988,501	2,696,318
8	TOTAL ASSETS	1,782,148	2,231,051	2,100,853

No	PT. Mayora Indah Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	6,430,065	6,508,769	7,454,347
2	Total Current Liabilities	2,676,892	3,114,338	3,151,495
3	Retained Earnings	3,365,787	3,563,717	4,633,114
4	Earnings (Loss) Before Interest and Taxes	1,356,073	529,701	1,640,495
5	Market Value of Equity	23,253,048	18,691,873	27,277,614
6	Book Value of Total Liability	5,816,323	6,190,553	6,148,256
7	Net Sales	12,017,837	14,169,088	14,818,731
8	TOTAL ASSETS	9,710,223	10,291,108	11,342,716

No	PT. Prashida Aneka Niaga Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	381,086	289,765	286,838
2	Total Current Liabilities	227,422	197,878	236,911
3	Retained Earnings	21,318	(9,308)	(57,876)
4	Earnings (Loss) Before Interest and Taxes	43,238	(18,968)	(33,036)
5	Market Value of Equity	216,000	205,920	175,680
6	Book Value of Total Liability	264,233	242,354	296,080
7	Net Sales	1,279,553	975,081	920,353
8	TOTAL ASSETS	681,832	620,928	620,399



No	PT. Nippon Indosari Corporindo Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	363,881	420,316	812,991
2	Total Current Liabilities	320,197	307,608	395,920
3	Retained Earnings	513,100	685,885	915,065
4	Earnings (Loss) Before Interest and Taxes	210,805	252,763	378,252
5	Market Value of Equity	5,163,036	7,010,593	6,403,177
6	Book Value of Total Liability	1,035,351	1,182,772	1,517,789
7	Net Sales	1,505,520	1,880,263	2,174,502
8	TOTAL ASSETS	1,822,689	2,142,894	2,706,324

No	PT. Sekar Bumi Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	338,469	379,497	341,724
2	Total Current Liabilities	271,140	256,924	298,417
3	Retained Earnings	77,711	141,194	162,311
4	Earnings (Loss) Before Interest and Taxes	78,305	109,761	53,630
5	Market Value of Equity	415,553	908,435	885,022
6	Book Value of Total Liability	296,529	331,624	420,397
7	Net Sales	1,296,618	1,480,765	1,362,246
8	TOTAL ASSETS	497,653	649,534	764,484

No	PT. Sekar Laut Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	155,108	167,419	189,759
2	Total Current Liabilities	125,712	141,425	159,133
3	Retained Earnings	48,425	62,624	61,648
4	Earnings (Loss) Before Interest and Taxes	16,598	23,544	27,376
5	Market Value of Equity	124,333	207,222	255,574
6	Book Value of Total Liability	162,339	178,207	225,066
7	Net Sales	567,049	681,420	745,108
8	TOTAL ASSETS	301,989	331,575	377,111



No	PT. Siantar Top Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	684,264	799,430	875,469
2	Total Current Liabilities	598,989	538,631	554,491
3	Retained Earnings	547,621	671,120	856,843
4	Earnings (Loss) Before Interest and Taxes	142,799	167,765	232,005
5	Market Value of Equity	2,030,500	3,772,800	3,949,650
6	Book Value of Total Liability	775,931	882,610	910,759
7	Net Sales	1,694,935	2,170,464	2,544,278
8	TOTAL ASSETS	1,470,059	1,700,204	1,919,568

No	PT. Ultrajaya Milk Industry and Trading Company Tbk	2013 (Rupiah)	2014 (Rupiah)	2015 (Rupiah)
1	Total Current Assets	1,565,511	1,642,102	2,103,565
2	Total Current Liabilities	633,794	490,967	561,628
3	Retained Earnings	1,369,230	1,626,014	2,144,758
4	Earnings (Loss) Before Interest and Taxes	436,720	375,357	700,675
5	Market Value of Equity	12,997,719	10,744,781	11,394,667
6	Book Value of Total Liability	796,474	651,986	742,490
7	Net Sales	3,460,231	3,916,789	4,393,933
8	TOTAL ASSETS	2,811,621	2,917,084	3,539,996