

LAMPIRAN

Lampiran 1 Lampiran Sampel Penelitian

No	Kode	Nama Perusahaan
1	DVLA	Darya-Varia Laboratoria Tbk
2	HEAL	Medikaloka Hermina Tbk
3	INAF	Indofarma Tbk
4	KAEF	Kimia Farma Tbk
5	KLBF	Kalbe Farma Tbk
6	MERK	Merck Tbk
7	MIKA	Mitra Keluarga Karyasehat Tbk
8	PEHA	Phapros Tbk
9	PRDA	Prodia Widyahusada Tbk
10	PRIM	Royal Prima Tbk
11	PYFA	Pyridam Farma Tbk
12	SAME	Sarana Meditama Metropolitan Tbk
13	SCPI	Organon Pharma Indonesia Tbk
14	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk
15	SILO	Siloam International Hospitals Tbk
16	SRAJ	Sejahteraraya Anugrahjaya Tbk
17	TSPC	Tempo Scan Pacific Tbk

Lampiran 2 Rekapitulasi Data

NO	KODE	Nama Perusahaan	Th.	ROA	DER	AR	Z
1	DVLA	Darya-Varia Laboratoria Tbk	2016	0,1734	0,08696	0,05895	11,58599
2	HEAL	Medikaloka Hermina Tbk	2016	1,6688	9,93306	14,46942	76,94745
3	INAF	Indofarma Tbk	2016	0,0008	0,20304	0,13449	2,65007
4	KAEF	Kimia Farma Tbk	2016	0,0990	0,17286	12,13978	103,87324
5	KLBF	Kalbe Farma Tbk	2016	0,0172	1,50428	0,65416	7,22922
6	MERK	Merck Tbk	2016	0,0263	0,06828	0,55195	1,65245
7	MIKA	Mitra Keluarga Karyasehat Tbk	2016	3,3263	0,51115	8,12882	33,87139
8	PEHA	Phapros Tbk	2016	0,0684	0,10929	0,69427	17,76911
9	PRDA	Prodia Widyahusada Tbk	2016	0,3996	0,16234	0,40446	30,53984
10	PRIM	Royal Prima Tbk	2016	0,0238	2,54063	0,15691	0,06132
11	PYFA	Pyridam Farma Tbk	2016	0,3321	0,05477	7,80817	14,90808
12	SAME	Sarana Meditama Metropolitan Tbk	2016	0,0225	7,95219	1,29595	4,23125
13	SCPI	Organon Pharma Indonesia Tbk	2016	0,0059	0,38163	0,00467	0,46973
14	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	2016	0,0920	0,31324	0,00384	11,87812
15	SILO	Siloam International Hospitals Tbk	2016	-0,0002	1,13955	0,13206	23,92269
16	SRAJ	Sejahteraraya Anugrahjaya Tbk	2016	0,0107	0,76442	0,80438	22,06721
17	TSPC	Tempo Scan Pacific Tbk	2016	0,0563	3,15631	9,03977	19,92913
18	DVLA	Darya-Varia Laboratoria Tbk	2017	0,1514	0,59907	0,38796	100,45403

NO	KODE	Nama Perusahaan	Th.	ROA	DER	AR	Z
19	HEAL	Medikaloka Hermina Tbk	2017	0,0294	5,00585	1,84536	13,03057
20	INAF	Indofarma Tbk	2017	0,0008	0,51494	0,04092	0,96453
21	KAEF	Kimia Farma Tbk	2017	0,0824	0,10217	0,40399	8,19572
22	KLBF	Kalbe Farma Tbk	2017	0,0055	0,00375	0,30948	3,57727
23	MERK	Merck Tbk	2017	1,0740	3,12879	26,98772	428,22973
24	MIKA	Mitra Keluarga Karyasehat Tbk	2017	0,0162	1,11689	3,69464	232,06603
25	PEHA	Phapros Tbk	2017	0,0184	12,49786	0,02225	16,79176
26	PRDA	Prodia Widyahusada Tbk	2017	0,0010	10,75225	0,01224	33,53317
27	PRIM	Royal Prima Tbk	2017	0,0230	0,36210	0,06290	1,80543
28	PYFA	Pyridam Farma Tbk	2017	4,7754	0,77742	3,40681	215,65332
29	SAME	Sarana Meditama Metropolitan Tbk	2017	1,9812	0,03416	4,61380	36,90014
30	SCPI	Organon Pharma Indonesia Tbk	2017	0,0054	0,82209	29,99217	38,63668
31	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	2017	0,0104	0,00173	0,45979	9,33242
32	SILO	Siloam International Hospitals Tbk	2017	-0,0021	1,09653	0,09052	1,43010
33	SRAJ	Sejahteraraya Anugrahjaya Tbk	2017	0,0600	3,96385	0,02881	17,43466
34	TSPC	Tempo Scan Pacific Tbk	2017	3,1620	16,86899	1,44262	76,90178
35	DVLA	Darya-Varia Laboratoria Tbk	2018	0,0059	1,15429	0,07719	2,02445
36	HEAL	Medikaloka Hermina Tbk	2018	0,0094	1,15566	0,04447	2,14970
37	INAF	Indofarma Tbk	2018	2,8897	0,83260	0,00002	2,32356
38	KAEF	Kimia Farma Tbk	2018	1,9441	25,04515	2,50469	1,76254
39	KLBF	Kalbe Farma Tbk	2018	0,0067	0,37886	0,37169	3,02423
40	MERK	Merck Tbk	2018	0,0769	0,15145	0,16341	5,42401

NO	KODE	Nama Perusahaan	Th.	ROA	DER	AR	Z
41	MIKA	Mitra Keluarga Karyasehat Tbk	2018	0,1034	0,54863	0,07730	2,72669
42	PEHA	Phapros Tbk	2018	0,6754	1,35428	0,37383	2,04056
43	PRDA	Prodia Widyahusada Tbk	2018	0,0315	0,50702	0,00010	2,65957
44	PRIM	Royal Prima Tbk	2018	0,0018	0,19620	0,09329	4,55870
45	PYFA	Pyridam Farma Tbk	2018	0,0113	0,81074	0,15969	2,24236
46	SAME	Sarana Meditama Metropolitan Tbk	2018	0,0572	0,82929	13,07140	2,08699
47	SCPI	Organon Pharma Indonesia Tbk	2018	0,0037	0,49826	9,61955	2,62518
48	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	2018	0,1477	0,45573	2,05740	2,93957
49	SILO	Siloam International Hospitals Tbk	2018	0,0055	0,41363	0,29140	2,89165
50	SRAJ	Sejahteraraya Anugrahjaya Tbk	2018	0,2562	1,80899	4,76184	2,08432
51	TSPC	Tempo Scan Pacific Tbk	2018	0,0573	0,89734	0,67675	2,13170
52	DVLA	Darya-Varia Laboratoria Tbk	2019	0,8197	0,46971	0,11702	3,15608
53	HEAL	Medikaloka Hermina Tbk	2019	0,6865	0,84234	0,44330	2,08655
54	INAF	Indofarma Tbk	2019	0,1430	0,41563	2,49865	5,22924
55	KAEF	Kimia Farma Tbk	2019	0,2460	1,42073	0,06210	1,92394
56	KLBF	Kalbe Farma Tbk	2019	3,2524	0,08339	1,38690	26,01122
57	MERK	Merck Tbk	2019	0,3814	0,30652	0,61414	3,66128
58	MIKA	Mitra Keluarga Karyasehat Tbk	2019	0,0810	0,57364	0,36257	2,39332
59	PEHA	Phapros Tbk	2019	0,0948	0,33510	0,05708	3,21625
60	PRDA	Prodia Widyahusada Tbk	2019	0,3083	0,19402	0,00056	4,50990
61	PRIM	Royal Prima Tbk	2019	0,0010	2,26962	0,06059	1,68695
62	PYFA	Pyridam Farma Tbk	2019	0,0604	1,39343	0,02279	1,89808

NO	KODE	Nama Perusahaan	Th.	ROA	DER	AR	Z
63	SAME	Sarana Meditama Metropolitan Tbk	2019	0,0097	1,31334	0,40530	2,12109
64	SCPI	Organon Pharma Indonesia Tbk	2019	3,4336	0,81875	2,04505	2,20245
65	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	2019	0,5856	1,10709	70,89463	4,02137
66	SILO	Siloam International Hospitals Tbk	2019	0,0604	0,38498	0,09599	3,50512
67	SRAJ	Sejahteraraya Anugrahjaya Tbk	2019	0,0554	0,53958	0,17612	2,51211
68	TSPC	Tempo Scan Pacific Tbk	2019	0,0950	0,59107	0,05081	2,68186
69	DVLA	Darya-Varia Laboratoria Tbk	2020	0,2201	2,84944	5,20358	1,71011
70	HEAL	Medikaloka Hermina Tbk	2020	0,2876	0,86369	2,80110	2,14849
71	INAF	Indofarma Tbk	2020	0,3510	1,25002	0,02322	2,05433
72	KAEF	Kimia Farma Tbk	2020	0,0037	0,78040	0,00249	2,26673
73	KLBF	Kalbe Farma Tbk	2020	1,8259	1,06793	0,56180	2,05311
74	MERK	Merck Tbk	2020	0,3474	1,30531	1,29738	2,25629
75	MIKA	Mitra Keluarga Karyasehat Tbk	2020	0,0473	1,16818	0,28958	1,98289
76	PEHA	Phapros Tbk	2020	0,0015	1,06284	0,05071	2,06528
77	PRDA	Prodia Widyahusada Tbk	2020	0,0077	0,49352	2,04686	3,05405
78	PRIM	Royal Prima Tbk	2020	0,0663	0,08609	9,58969	8,72336
79	PYFA	Pyridam Farma Tbk	2020	0,0523	0,42758	2,39666	2,95952
80	SAME	Sarana Meditama Metropolitan Tbk	2020	1,0111	76,96063	0,20003	1,52706
81	SCPI	Organon Pharma Indonesia Tbk	2020	0,4558	0,41956	7,92848	3,03063
82	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	2020	0,2372	1,41370	0,37799	2,04695
83	SILO	Siloam International Hospitals Tbk	2020	2,6113	0,07709	0,57515	9,37126

NO	KODE	Nama Perusahaan	Th.	ROA	DER	AR	Z
84	SRAJ	Sejahteraraya Anugrahjaya Tbk	2020	0,4838	0,26724	0,24006	3,95944
85	TSPC	Tempo Scan Pacific Tbk	2020	0,1671	0,78226	0,43591	2,17991
86	DVLA	Darya-Varia Laboratoria Tbk	2021	0,0078	1,32360	0,63140	1,97745
87	HEAL	Medikaloka Hermina Tbk	2021	0,0009	0,05602	0,17303	12,47422
88	INAF	Indofarma Tbk	2021	0,1946	8,68785	0,06663	1,59310
89	KAEF	Kimia Farma Tbk	2021	0,0007	0,31247	0,00490	3,46253
90	KLBF	Kalbe Farma Tbk	2021	0,0149	0,71831	0,03616	2,34690
91	MERK	Merck Tbk	2021	0,0022	0,73889	0,36105	2,35265
92	MIKA	Mitra Keluarga Karyasehat Tbk	2021	0,0135	1,17276	1,77013	1,97259
93	PEHA	Phapros Tbk	2021	0,0075	0,34580	0,05376	3,20766
94	PRDA	Prodia Widyahusada Tbk	2021	0,0573	0,02433	0,93995	26,36765
95	PRIM	Royal Prima Tbk	2021	0,8838	3,19562	4,28655	2,72282
96	PYFA	Pyridam Farma Tbk	2021	0,0050	1,33082	1,67052	4,10598
97	SAME	Sarana Meditama Metropolitan Tbk	2021	0,3054	4,38932	0,58915	1,74764
98	SCPI	Organon Pharma Indonesia Tbk	2021	0,0118	1,52601	0,45174	1,98492
99	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	2021	0,0030	0,06056	0,39443	11,26069
100	SILO	Siloam International Hospitals Tbk	2021	0,6352	5,65308	0,14085	1,73875
101	SRAJ	Sejahteraraya Anugrahjaya Tbk	2021	0,2183	9,39946	0,15254	1,87339
102	TSPC	Tempo Scan Pacific Tbk	2021	0,0388	0,34504	0,03487	3,19855
103	DVLA	Darya-Varia Laboratoria Tbk	2022	0,0412	0,89725	5,64405	2,56290
104	HEAL	Medikaloka Hermina Tbk	2022	0,0536	0,72948	1,01789	2,64202

NO	KODE	Nama Perusahaan	Th.	ROA	DER	AR	Z
105	INAF	Indofarma Tbk	2022	0,0761	0,18770	0,02532	5,59643
106	KAEF	Kimia Farma Tbk	2022	0,0002	4,31741	0,01490	1,54369
107	KLBF	Kalbe Farma Tbk	2022	0,0034	3,04607	0,01640	1,72337
108	MERK	Merck Tbk	2022	0,0019	1,24699	0,12737	1,92033
109	MIKA	Mitra Keluarga Karyasehat Tbk	2022	0,0139	0,01203	0,68110	51,39563
110	PEHA	Phapros Tbk	2022	0,1200	1,65425	1,21002	1,93870
111	PRDA	Prodia Widyahusada Tbk	2022	0,9858	0,50941	15,88734	2,63461
112	PRIM	Royal Prima Tbk	2022	3,5042	6,22599	2,18880	1,48543
113	PYFA	Pyridam Farma Tbk	2022	0,0049	1,56295	0,32812	1,72264
114	SAME	Sarana Meditama Metropolitan Tbk	2022	0,0501	0,12654	0,03606	6,53977
115	SCPI	Organon Pharma Indonesia Tbk	2022	0,1201	8,81151	0,35471	1,49287
116	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	2022	0,0175	0,34161	0,13686	3,30724
117	SILO	Siloam International Hospitals Tbk	2022	0,0204	0,63726	0,03817	2,50778
118	SRAJ	Sejahteraraya Anugrahjaya Tbk	2022	0,0013	0,61925	0,08168	2,59879
119	TSPC	Tempo Scan Pacific Tbk	2022	0,0078	1,39693	0,21716	2,09280

Lampiran 3 Hasil Analisis Data SPSS

Hasil Uji Statistik Deskriptif

Profitabilitas

Descriptive Statistics								
	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
ROA	119	27.98	-1.08	23.08	6.5413	.76683	0.78651	21.290
Valid N (listwise)	119							

Sumber: Hasil pengolahan SPSS

Leverage

Descriptive Statistics								
	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
Leverage	119	3.27	.18	4.82	1.2878	.14852	.98119	.922
Valid N (listwise)	119							

Sumber: Hasil pengolahan SPSS

Arus Kas

Descriptive Statistics								
	N	Range	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
AR	119	6149.35	-532.35	6712.00	870.1098	184.87643	1987.128	1138258
Valid N (listwise)	119							

Sumber: Hasil pengolahan SPSS

Financial Distress

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Financial Distress	119	1.22	-.52	.145	.0779	.04932	.21273
Valid N (listwise)	119						

Sumber: Hasil pengolahan SPSS

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		119
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.29856438
Most Extreme Differences	Absolute	.052
	Positive	.053
	Negative	-.059
Test Statistic		.054
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

Sumber : Hasil Pengolahan SPSS

Hasil Uji Multikolinieritas

Model	Variance Influence Factor (VIF)	Tolerance
Profitabilitas	1,072	0,933
Leverage	1,184	0,845
Arus Kas	1,002	0,996

Dependent Variable: Financial Distress

Sumber: Hasil pengolahan SPSS

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized	t	Sig.
	B	Std. Error	Coefficients		
(Constant)	.27622	.082		4.201	.000
Provitabilitas	.06732	.052	-.273	2.728	.342
Leverage	.00293	.032	.493	-4.389	.298
Arus Kas	.00782	.012	-.247	3.119	.116

a. Dependent Variable: Financial Distress

Sumber: Hasil pengolahan SPSS

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.491 ^a	.510	.076	2.291	1.110

a. Predictors: (Constant), Profitabilitas, Leverage, Arus Kas

b. Dependent Variable: Financial distress

Sumber: *Output SPSS* (Lampiran 5)

Hasil Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
(Constant)	.27622	.082		4.201	.000
Profitabilitas	.06732	.052	-.273	2.728	.342
Leverage	.00293	.032	.493	-4.389	.298
Arus Kas	.00782	.012	-.247	3.119	.116

a. Dependent Variable: Financial Distress

Sumber: Hasil pengolahan SPSS

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.491 ^a	.510	.076	2.291	1.110

a. Predictors: (Constant), Profitabilitas, Leverage, Arus Kas

b. Dependent Variable: Financial distress

Sumber: Hasil pengolahan SPSS

Hasil Uji Hipotesis Secara Parsial (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized	t	Sig.
	B	Std. Error	Coefficients		
(Constant)	.27622	.082		4.201	.000
Provitabilitas	.06732	.052	-.273	2.728	.342
Leverage	.00293	.032	.493	-4.389	.298
Arus Kas	.00782	.012	-.247	3.119	.116

a. Dependent Variable: Financial Distress

Sumber: Hasil pengolahan SPSS

VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

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 Dosen Pembimbing I : Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA.
 Dosen Pembimbing II : Liliek Nur Sulistiyowati, S.E., M.M.
 Judul : Pengaruh Profitabilitas, *Leverage* Dan Arus Kas Terhadap *Financial Distress* Pada Perusahaan Sektor Kesehatan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode Tahun (2016-2022)

No.	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1.	Abubakar, H. R. I. (2021). <i>Pengantar metodologi penelitian</i> . SUKA-Press UIN Sunan Kalijaga.	70	78, 85	✓	
2.	Andriyani, D., & Sulistyowati, L. N. (2023, September). Pengaruh Laba, Arus Kas, Leverage Dan Nilai Tukar Terhadap Financial Distress. In <i>SIMBA: Seminar Inovasi Manajemen, Bisnis, dan Akuntansi</i> (Vol. 5).	41	16, 51, 53, 74	✓	
3.	Arafah, F., & Kusumawati, E. (2024). <i>Effect of Profitability, Sales Growth, Leverage, Cash Flow Ratio, and Managerial Ownership On Financial Distress</i> . <i>Dinasti International Journal of Economics, Finance & Accounting</i> , 5(2), 474-486.	474-486	5, 6, 10, 13, 25, 53-54	✓	
4.	Ardiawan, K. N., Sari, M. E., Abdullah, K., Jannah, M., Aiman, U., & Hasda, S. (2012). PENELITIAN KUANTITATIF	10-21	17, 20	✓	

5	Atheru, G. (2023). <i>Profitability, Leverage, Efficiency and Financial Distress in Commercial and Manufacturing State Corporations in Kenya. Financial Reporting and Performance Analysis</i> , 73(2), 21-29	21-29	33-34	✓	
6	Ayuningtiyas, I. S. (2019). <i>Pengaruh Likuiditas, Profitabilitas, Leverage, Dan Arus Kas Terhadap Kondisi Financial Distress (Studi Empiris pada Perusahaan Food and Beverage yang Terdaftar di Bursa Efek Indonesia)</i> (Doctoral dissertation, STIESIA SURABAYA).	207, 208, 219	45, 51, 58	✓	
7	Bachtiar, A., & Handayani, N. (2022). Pengaruh profitabilitas, leverage, capital intensity, dan arus kas operasi terhadap financial distress. <i>Jurnal Ilmu Dan Riset Akuntansi (JIRA)</i> , 11(1).	76-80	33, 45, 53-54, 65	✓	
9	Bukhori, I., Kusumawati, R., & Meilani, M. (2022). <i>Prediction of financial distress in manufacturing companies: Evidence from Indonesia. Journal of Accounting and Investment</i> , 23(3), 588-605	588-605	6, 7, 67	✓	
10	Christine, D., Wijaya, J., Chandra, K., Pratiwi, M., Lubis, M. S., & Nasution, I. A. (2019). Pengaruh profitabilitas, leverage, total arus kas dan ukuran perusahaan terhadap financial distress pada perusahaan property dan real estate yang terdapat di bursa efek indonesia tahun 2014-2017. <i>Jesya (Jurnal Ekonomi Dan Ekonomi Syariah)</i> , 2(2), 340-350.	340-350	7, 34, 66	✓	

11	Curry, K. (2020). <i>The Influence of Leverage, Cash Flow, Tax, R & D, Economic Growth and Inflation on the Financial Distress in the Sub-Sector of Property and Real Estate Companies</i> . 151 (<i>Icmae</i>), 397–400.	397–400.	3, 16	✓	
12	Dewi, A. S., Arianto, F., Rahim, R., & Winanda, J. (2022). Pengaruh Arus Kas, Profitabilitas Dan Leverage Terhadap Financial Distress Saat Masa Pandemi Pada Perusahaan Manufaktur Terdaftar Di BEI. <i>Owner: Riset dan Jurnal Akuntansi</i> , 6(3), 2887-2898.	2887-2898	13, 17, 19	✓	
14	Dirman, A. (2020). <i>Financial distress: the impacts of profitability, liquidity, leverage, firm size, and free cash flow</i> . <i>International Journal of Business, Economics and Law</i> , 22(1), 17-25.	17-25	13, 17, 19,61	✓	
15	Financial, D. O. (2022). <i>Distress of Mining Sector Companies: Indonesia Evidence</i> . <i>Journal of Accounting and Investment</i> , 23(3), 563-575	563-575	34	✓	
16	Finishtya, F. C. (2019). <i>The role of cash flow of operational, profitability, and financial leverage in predicting financial distress on manufacturing company in Indonesia</i> . <i>Jurnal Aplikasi Manajemen</i> , 17(1), 110-117.	110-117	14, 19, 58	✓	
17	Ghofur, A. (2018). Pengaruh likuiditas, profitabilitas, leverage dan arus kas operasi terhadap <i>financial distress</i> pada perusahaan manufaktur Sub sektor makanan minuman yang Terdaftar di bei tahun 2012-2017 (<i>Doctoral dissertation</i> , STIE Perbanas Surabaya).	192	81- 82	✓	

18	Giarto, R. V. D., & Fachrurrozie, F. (2020). <i>The effect of leverage, sales growth, cash flow on financial distress with corporate governance as a moderating variable. Accounting Analysis Journal, 9(1), 15-21.</i>	15-21	50, 60	✓	
19	Hikmawati, F. (2020). <i>Metodologi penelitian.</i>	5-12	78, 83	✓	
20	Hrp, A. I., Sadalia, I., & Fachrudin, K. A. (2017). <i>The effect of leverage and financial distress on earnings management with good corporate governance as the moderating variable. Academic journal of economic studies, 3(4), 86-95.</i>	86-95	25, 56	✓	
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33	Putri, S. N. A., & Puryandani, S. (2021, March). <i>The Influence of Cash Flow, Leverage and Profitability on Investment Decisions in Financial Distress Companies (All Companies Listed on Indonesia Stock Exchange of 2017-2019). In The 3rd International</i>	447-452	50	✓	

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Catatan Dosen Pembimbing :

Layak / ~~Tidak Layak~~ untuk Diuji (coret yang tidak perlu)

Madiun, 26 Agustus 2024

Dosen Pembimbing

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