

DAFTAR PUSTAKA

- (2023, September). Retrieved from BURSA EFEK INDONESIA: <https://www.idx.co.id/id/perusahaan-tercatat/profil-perusahaan-tercatat/>
- Afsari, N. &. (2022). Analisis Rasio Keuangan Terhadap Prediksi Pertumbuhan Laba Pada Perusahaan Real Estate dan Property di BEI. *Jurnal Ilmiah MEA (Manajemen, Ekonomi dan Akuntansi)*, 172-188. Retrieved from <https://doi.org/10.31955/mea.v6i1.1771>
- Alali, E. A. (2020). Financial analysis and performance Evaluation. *Financial management*, 319-368. Retrieved from <https://doi.org/10.4324/9780203031162-21>
- Amalina, N. R. (2021). Pengaruh Debt to Equity Ratio, Current Ratio dan Net Profit Margin Terhadap Pertumbuhan Laba. *Jurnal Ilmiah Akuntansi*, 160-169. Retrieved from <https://dx.doi.org/10.30595/kompartemen.v19i2.10343>
- Brigham, E. F. (2018). *Dasar-Dasar Manajemen Keuangan*. Jakarta: Salemba Empat.
- Estininghadi, S. (2017). Pengaruh current ratio (CR), Debt to equity ratio (DER), Total Aset Turn Over (TATO) dan Terhadap Pertumbuhan Laba pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia. *Jurnal Riset Akuntansi & Keuangan Dewantara*, 82-91. Retrieved from <https://doi.org/10.26533/senmakombis.v2i1.280>
- Fahmi, I. (2020). *Analisis Laporan Keuangan*. Bandung: Alfabeta.
- Firman, D. &. (2019). The Effect Of Total Asset Turnover , Net Profit Margin , And Debt To Equity Ratio On Profit Growth On The Indonesia Stock Exchange. *International Journal of Economic, Technology and social sciences*, 154-166. Retrieved from <https://jurnal.ceredindonesia.or.id/index.php/injects>
- Gill, J. O. (2016). *Memahami Laporan Keuangan*. Prabaningtyas (ed).
- Gultom, D. K. (2020). pengaruh current ratio, Debt to Equity Ratio, Total Aset Turnover terhadap Return On Asset pada Perusahaan subsektor Kosmetik dan Barang Keperluan Rumah Tangga yang terdaftar di Bursa Efek Indonesia. *Jurnal Humanoria*, 1-14. Retrieved from <https://doi.org/10.30601/humaniora.v4i1.419>
- Harahap, S. (2010). *Analisis Kritis atas Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Harahap, S. (2018). *Analisis Kritis Atas Laporan Keuangan*. Jakarta: Rajawali Pers.
- Hery, H. (2015). *Analisis Laporan Keuangan*. Center of Academic Publishing Service.
- Juliandi, A., Irfan, I., & Manurung, S. (2015). *Metodologi Penelitian Bisnis*. UMSU Press.
- Jumingan. (2017). *Analisi Laporan Keuangan*. PT.. Bumi Aksara.
- Kasmir. (2016). *Analisi laporan keuangan*. Jakarta: Raja Grafindo Persada.
- Kasmir. (2021). *Analisis Laporan Keuangan*. Jakarta: Rajawali pers.

- Kulsum, U. (2021). Laba pada perusahaan LQ45 yang terdaftar di BEI. *Jurnal Akuntansi Dan Keuangan Kontemporer (JAKK)*, 25-32. Retrieved from <https://doi.org/10.30596/jakk.v4i1.6846>
- Munawir. (2014). *Analisis Laporan Keuangan*. Liberty.
- Nafarin, M. (2009). *Penganggaran Perusahaan*. Jakarta: Salemba Empat.
- Naswari, T., & Nugraha, N. (2020). Impact of Net Profit Margin, Gross Profit. *International Journal of financial and Banking Studies*, 87-96. Retrieved from <https://doi.org/10.20525/ijfbs.v9i4.937>
- Petra, B. A. (2020). Pengaruh Ukuran Perusahaan, Current Ratio dan Perputaran Persediaan Terhadap Pertumbuhan Laba. *Jurnal Online Insan Akuntan*, 197-214. Retrieved from <https://doi.org/10.51211/joia.v5i2.1438>
- Purnama R, A. D. (2020). Pengaruh Rasio Keuangan Terhadap Pertumbuhan Laba Pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2015-2019. *Jurnal Technobiz*, 21-27. Retrieved from <https://doi.org/10.33365/tb.v4i1.1096>
- Puspasari, M. F. (2017). Pengaruh Current Ratio, Debt to Equity Ratio dan Net Profit Margin dan Ukuran Perusahaan Terhadap Pertumbuhan Laba. *Jurnal Manajemen Sumber Daya Manusia*, 121-133. Retrieved from <https://ejournal.unisri.ac.id/index.php/Manajemen/article/view/1601/1407>
- Riyanto. (2013). *Dasar-Dasar Pembelanjaan Perusahaan*. Yogyakarta: BPFE Yogyakarta.
- Riyanto, B. (2013). *Dasar-Dasar Pembelanjaan Perusahaan*. Yogyakarta: BPFE.
- Safitri. (2016). Pengaruh Rasio Keuangan terhadap Pertumbuhan Laba perusahaan manufaktur sektor industri konsumsi yang terdaftar di bursa efek indonesia. *Jurnal akuntansi dan bisnis*, 137-154. Retrieved from <https://doi.org/10.31289/jab.v2i2.252>
- Shatu. (2017). *Kuasai Detail Akuntansi Laba dan Rugi*. Pustaka Ilmu Semesta.
- Siregar, e. a. (2021). Pengaruh Debt to Equity Ratio, Net Profit Margin dan Return on Equity terhadap Harga Saham pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia. *Akmami*, 17-34. Retrieved from <https://doi.org/10.37531/mirai.v7i2.2658>
- Sugiyono, S. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Syamsuddin, L. (2014). *Manajemen Keuangan Perusahaan*. Rajawali Pres.
- Yuniningsih, Y. (2018). *Dasar Dasar Manajemen Keuangan*. Pindomedia Pustaka.

LAMPIRAN

Lampiran 1 Data perubahan Laba Perusahaan pertambangan subsektor Batubara

Nama Perusahaan	Tahun				
	2019	2020	2021	2022	2023
BSRR	-0.56	0.85	5.72	0.17	-0.32
BUMI	-0.94	-36.62	-1.66	1.49	-0.95
DEWA	0.47	-0.56	-0.34	-16.31	-3.11
DSSA	-0.41	-1.81	-5.58	3.91	-0.34
HRUM	-0.50	2.00	0.63	2.86	-0.48
ITMG	-0.51	-0.70	11.57	1.52	-0.58
KKGI	10.38	-2.60	-3.65	0.70	-0.31
MYOH	-0.16	-0.14	0.20	-0.48	0.31
GEMS	-0.34	0.44	2.69	0.97	-0.24
INDY	-0.95	-21.72	-1.61	7.07	-0.70
MBAP	-0.30	-0.22	2.66	0.78	-0.88
TOBA	-0.36	-0.18	0.83	0.43	-0.78
BYAN	-0.55	0.47	2.68	0.82	-0.44

Lampiran 2 Data *Current Ratio* Perusahaan pertambangan subsektor Batubara

Nama Perusahaan	Tahun				
	2019	2020	2021	2022	2023
BSRR	0.47	0.28	0.72	0.84	0.68
BUMI	6.26	24.85	5.53	1.27	0.51
DEWA	1.35	1.04	1.08	1.15	1.47
DSSA	1.27	0.83	0.72	1.15	0.78
HRUM	0.12	0.10	0.34	0.29	0.39
ITMG	0.37	0.37	0.39	0.35	0.19
KKGI	0.35	0.29	0.34	0.38	0.44
MYOH	0.31	0.17	0.17	0.14	0.42
GEMS	1.18	1.33	1.62	0.51	0.98

INDY	2.46	3.03	3.18	1.68	1.26
MBAP	0.32	0.32	0.29	0.22	0.33
TOBA	1.40	1.65	1.42	1.12	1.24
BYAN	1.06	2.61	1.61	0.98	0.74

Lampiran 3 Data *Debt to Equity Ratio* Perusahaan pertambangan subsektor Batubara

Nama Perusahaan	Tahun				
	2019	2020	2021	2022	2023
BSRR	0.47	0.28	0.72	0.84	0.68
BUMI	6.26	24.85	5.53	1.27	0.51
DEWA	1.35	1.04	1.08	1.15	1.47
DSSA	1.27	0.83	0.72	1.15	0.78
HRUM	0.12	0.10	0.34	0.29	0.39
ITMG	0.37	0.37	0.39	0.35	0.19
KKGI	0.35	0.29	0.34	0.38	0.44
MYOH	0.31	0.17	0.17	0.14	0.42
GEMS	1.18	1.33	1.62	0.51	0.98
INDY	2.46	3.03	3.18	1.68	1.26
MBAP	0.32	0.32	0.29	0.22	0.33
TOBA	1.40	1.65	1.42	1.12	1.24
BYAN	1.06	2.61	1.61	0.98	0.74

Lampiran 4 Data *Total Asst Turnover* Perusahaan pertambangan subsektor Batubara

Nama Perusahaan	Tahun				
	2019	2020	2021	2022	2023
BSRR	1.67	1.26	1.59	2.54	2.78
BUMI	0.30	0.23	0.24	0.41	0.40
DEWA	0.63	0.55	0.57	0.74	0.91
DSSA	0.45	0.52	0.72	0.93	1.64
HRUM	0.59	0.32	0.38	0.71	0.57
ITMG	1.42	1.02	1.25	1.38	1.09
KKGI	0.91	0.66	1.00	1.50	1.47

MYOH	1.59	1.15	0.98	0.83	0.57
GEMS	1.42	1.30	1.91	2.59	2.21
INDY	0.77	0.59	0.83	1.21	0.97
MBAP	1.35	1.11	1.20	1.47	0.98
TOBA	0.83	0.43	0.54	0.71	0.53
BYAN	1.09	0.86	1.17	1.19	1.04

Lampiran 5 Hasi uji statistik DeskriPT.if

Descript.ive Statistics						
	N	Range	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic
X1	65	9.80	0.27	10.07	2.3839	1.98450
X2	65	24.75	0.10	24.85	1.3956	3.15627
X3	65	2.55	0.23	2.78	1.0269	0.55826
Y	65	48.19	-36.62	11.57	-0.7121	6.25910
Valid N	65					

Lampiran 6 Hasil Uji Normalitas

Uji Normalitas***One-Sample Kolmogorov-Smirnov Test***

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.18763546
Most Extreme Differences	Absolute	0.074
	Positive	0.074
	Negative	-0.054
Test Statistic		0.074
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Lampiran 7 Hasil Uji Park (Uji Heteroskedastisitas)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.489	0.304		-14.756	0.000
	CR_1	-0.133	0.110	-0.196	-1.215	0.229
	DER_1	0.076	0.069	0.149	1.101	0.275
	TATO_1	0.295	0.165	0.314	1.789	0.079

a. Dependent Variable: ABRES_3

Lampiran 8 Hasil Uji Multikolineralitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	CR_1	0.562	1.780
	DER_1	0.799	1.251
	TATO_1	0.475	2.107

a. Dependent Variable: PERUBAHAN_LABA

Lampiran 9 Hasil Uji Autokorelasi

Runs Test	
	Unstandardized Residual
Test Value ^a	-0.27632
Cases < Test Value	32
Cases >= Test Value	33
Total Cases	65
Number of Runs	35
Z	0.377
Asymp. Sig. (2-tailed)	0.706
a. Median	

Lampiran 10 Hasil Uji Regresi

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.735 ^a	0.540	0.517	4.34989
a. Predictors: (Constant), CR, DER, TATO				
b. Dependent Variable: Y (Perubahan Laba)				

Lampiran 11 Tabel titik kritis Distribusi t

df	α 0.1	0.05	0.025	0.01	0.005	0.0025	0.001
1	3.077684	6.313752	12.706205	31.820516	63.656741	127.321336	318.308839
2	1.885618	2.919986	4.302653	6.964557	9.924843	14.089047	22.327125
3	1.637744	2.353363	3.182446	4.540703	5.840909	7.453319	10.214532
4	1.533206	2.131847	2.776445	3.746947	4.604095	5.597568	7.173182
5	1.475884	2.015048	2.570582	3.364930	4.032143	4.773341	5.893430
6	1.439756	1.943180	2.446912	3.142668	3.707428	4.316827	5.207626
7	1.414924	1.894579	2.364624	2.997952	3.499483	4.029337	4.785290
8	1.396815	1.859548	2.306004	2.896459	3.355387	3.832519	4.500791
9	1.383029	1.833113	2.262157	2.821438	3.249836	3.689662	4.296806
10	1.372184	1.812461	2.228139	2.763769	3.169273	3.581406	4.143700
11	1.363430	1.795885	2.200985	2.718079	3.105807	3.496614	4.024701
12	1.356217	1.782288	2.178813	2.680998	3.054540	3.428444	3.929633
13	1.350171	1.770933	2.160369	2.650309	3.012276	3.372468	3.851982
14	1.345030	1.761310	2.144787	2.624494	2.976843	3.325696	3.787390
15	1.340606	1.753050	2.131450	2.602480	2.946713	3.286039	3.732834
16	1.336757	1.745884	2.119905	2.583487	2.920782	3.251993	3.686155
17	1.333379	1.739607	2.109816	2.566934	2.898231	3.222450	3.645767
18	1.330391	1.734064	2.100922	2.552380	2.878440	3.196574	3.610485
19	1.327728	1.729133	2.093024	2.539483	2.860935	3.173725	3.579400
20	1.325341	1.724718	2.085963	2.527977	2.845340	3.153401	3.551808
21	1.323188	1.720743	2.079614	2.517648	2.831360	3.135206	3.527154
22	1.321237	1.717144	2.073873	2.508325	2.818756	3.118824	3.504992
23	1.319460	1.713872	2.068658	2.499867	2.807336	3.103997	3.484964
24	1.317836	1.710882	2.063899	2.492159	2.796940	3.090514	3.466777
25	1.316345	1.708141	2.059539	2.485107	2.787436	3.078199	3.450189
26	1.314972	1.705618	2.055529	2.478630	2.778715	3.066909	3.434997
27	1.313703	1.703288	2.051831	2.472660	2.770683	3.056520	3.421034
28	1.312527	1.701131	2.048407	2.467140	2.763262	3.046929	3.408155
29	1.311434	1.699127	2.045230	2.462021	2.756386	3.038047	3.396240
30	1.310415	1.697261	2.042272	2.457262	2.749996	3.029798	3.385185
31	1.309464	1.695519	2.039513	2.452824	2.744042	3.022118	3.374899
32	1.308573	1.693889	2.036933	2.448678	2.738481	3.014949	3.365306
33	1.307737	1.692360	2.034515	2.444794	2.733277	3.008242	3.356337
34	1.306952	1.690924	2.032245	2.441150	2.728394	3.001954	3.347934
35	1.306212	1.689572	2.030108	2.437723	2.723806	2.996047	3.340045
36	1.305514	1.688298	2.028094	2.434494	2.719485	2.990487	3.332624
37	1.304854	1.687094	2.026192	2.431447	2.715409	2.985244	3.325631
38	1.304230	1.685954	2.024394	2.428568	2.711558	2.980293	3.319030
39	1.303639	1.684875	2.022691	2.425841	2.707913	2.975609	3.312788
40	1.303077	1.683851	2.021075	2.423257	2.704459	2.971171	3.306878
41	1.302543	1.682878	2.019541	2.420803	2.701181	2.966961	3.301273
42	1.302035	1.681952	2.018082	2.418470	2.698066	2.962962	3.295951
43	1.301552	1.681071	2.016692	2.416250	2.695102	2.959157	3.290890
44	1.301090	1.680230	2.015368	2.414134	2.692278	2.955534	3.286072
45	1.300649	1.679427	2.014103	2.412116	2.689585	2.952079	3.281480
46	1.300228	1.678660	2.012896	2.410188	2.687013	2.948781	3.277098
47	1.299825	1.677927	2.011741	2.408345	2.684556	2.945630	3.272912
48	1.299439	1.677224	2.010635	2.406581	2.682204	2.942616	3.268910
49	1.299069	1.676551	2.009575	2.404892	2.679952	2.939730	3.265079
50	1.298714	1.675905	2.008559	2.403272	2.677793	2.936964	3.261409
51	1.298373	1.675285	2.007584	2.401718	2.675722	2.934311	3.257890
52	1.298045	1.674689	2.006647	2.400225	2.673734	2.931765	3.254512
53	1.297730	1.674116	2.005746	2.398790	2.671823	2.929318	3.251268
54	1.297426	1.673565	2.004879	2.397410	2.669985	2.926965	3.248149
55	1.297134	1.673034	2.004045	2.396081	2.668216	2.924701	3.245149
56	1.296853	1.672522	2.003241	2.394801	2.666512	2.922521	3.242261
57	1.296581	1.672029	2.002465	2.393568	2.664870	2.920420	3.239478
58	1.296319	1.671553	2.001717	2.392377	2.663287	2.918394	3.236795
59	1.296066	1.671093	2.001095	2.391229	2.661759	2.916440	3.234207
60	1.295821	1.670649	2.000298	2.390119	2.660283	2.914553	3.231709
61	1.295585	1.670219	1.999624	2.389047	2.658857	2.912729	3.229296
62	1.295356	1.669804	1.998972	2.388011	2.657479	2.910967	3.226964
63	1.295134	1.669402	1.998341	2.387008	2.656145	2.909262	3.224709
64	1.294920	1.669013	1.997730	2.386037	2.654854	2.907613	3.222527
65	1.294712	1.668636	1.997138	2.385097	2.653604	2.906015	3.220414
66	1.294511	1.668271	1.996564	2.384186	2.652394	2.904468	3.218368
67	1.294315	1.667916	1.996008	2.383302	2.651220	2.902968	3.216386
68	1.294126	1.667572	1.995469	2.382446	2.650081	2.901514	3.214463
69	1.293942	1.667239	1.994945	2.381615	2.648977	2.900103	3.212599
70	1.293763	1.666914	1.994437	2.380807	2.647905	2.898734	3.210789
71	1.293589	1.666600	1.993943	2.380024	2.646863	2.897404	3.209032
72	1.293421	1.666294	1.993464	2.379262	2.645852	2.896113	3.207326
73	1.293256	1.665996	1.992997	2.378522	2.644869	2.894857	3.205668
74	1.293097	1.665707	1.992543	2.377802	2.643913	2.893637	3.204056
75	1.292941	1.665425	1.992102	2.377102	2.642983	2.892450	3.202489
76	1.292790	1.665151	1.991673	2.376420	2.642078	2.891295	3.200964
77	1.292643	1.664885	1.991254	2.375757	2.641198	2.890171	3.199480