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**LAMPIRAN**

**Lampiran 1. Daftar Populasi Subsektor Telekomunikasi Periode 2019-2023**

| **No** | **Kode**  **Saham** | **Nama Perusahaan** |
| --- | --- | --- |
| 1 | BALI | Bali Towerindo Sentra Tbk |
| 2 | BTEL | Bakrie Telcom Tbk |
| 3 | CENT | Centratama Telekomunikasi Indonesia Tbk |
| 4 | EXCL | XL Axiata Tbk |
| 5 | FREN | Smartfren Telecom Tbk |
| 6 | GHON | Gihon Telekomunikasi Indonesia Tbk |
| 7 | GOLD | Visi Telekomunikasi Infrastructure Tbk |
| 8 | IBST | Inti Bangun Sejahtera Tbk |
| 9 | INET | Sinergi inti Andalan Prima Tbk |
| 10 | ISAT | Indosat Tbk |
| 11 | JAST | Jasnita Telekomindo Tbk |
| 12 | KBLV | First Media Tbk |
| 13 | KETR | Ketrosden Triasmitra Tbk |
| 14 | LCKM | LCK Global Tbk |
| 15 | LINK | Link Net Tbk |
| 16 | MORA | Mora Telematika Indonesia Tbk |
| 17 | MTEL | Dayamitra Telekomunikasi Tbk |
| 18 | OASA | Maharaksa Biru Energi Tbk |
| 19 | SUPR | Solusi Tunas Pratama Tbk |
| 20 | TBIG | Tower Bersama Infrastructure Tbk |
| 21 | TLKM | Telkom Indonesia Tbk |
| 22 | TOWR | Sarana Menara Nusantara Tbk |

**Lampiran 2. Daftar Sampel Subsektor Telekomunikasi Periode 2019-2023**

| **No** | **Kode Saham** | **Nama Perusahaan** |
| --- | --- | --- |
| 1 | BALI | Bali Towerindo Sentra Tbk |
| 2 | CENT | Centratama Relekomunikasi Indonesia Tbk |
| 3 | EXCL | XL Axiata Tbk |
| 4 | FREN | Smartfren Telecom Tbk |
| 5 | GHON | Gihon Telekomunikasi Tbk |
| 6 | GOLD | Visi Telekomunikasi Infrastruktur Tbk |
| 7 | IBST | Inti Bangun Sejahtera Tbk |
| 8 | ISAT | Indosat Tbk |
| 9 | JAST | Jasnita Telekomindo Tbk |
| 10 | KBLV | First Media Tbk |
| 11 | KETR | Ketrosden Triasmitra Tbk |
| 12 | LCKM | LCK Global Tbk |
| 13 | LINK | Link Net Tbk |
| 14 | MORA | Mora Telematika Indonesia Tbk |
| 15 | OASA | Maharaksa Biru Energi Tbk |
| 16 | SUPR | Solusi Tunas Pratama Tbk |
| 17 | TBIG | Tower Bersama Infrastructure Tbk |
| 18 | TLKM | Telkom Indonesia Tbk |
| 19 | TOWR | Sarana Menara Nusantara Tbk |

**Lampiran 3. Perhitungan Profitabilitas**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Saham** | **Tahun** | **Laba Bersih** | **Total Asset** | **ROA** |
| 1 | BALI | 2019 | 46022823146 | 4147689322753 | 1% |
|  |  | 2020 | 84397633086 | 4651939975688 | 2% |
|  |  | 2021 | 188533778753 | 5001398828957 | 4% |
|  |  | 2022 | 212084378791 | 5196995589938 | 4% |
|  |  | 2023 | 150502043188 | 5518615852434 | 3% |
| 2 | CENT | 2019 | 8912000000 | 5729085000000 | 0% |
|  |  | 2020 | -509181000000 | 7629153000000 | -7% |
|  |  | 2021 | -314231000000 | 19798329000000 | -2% |
|  |  | 2022 | -2146381000000 | 20101049000000 | -11% |
|  |  | 2023 | -844398000000 | 20040897000000 | -4% |
| 3 | EXCL | 2019 | 712579000000 | 62725242000000 | 1% |
|  |  | 2020 | 371598000000 | 67744797000000 | 1% |
|  |  | 2021 | 1287807000000 | 72753282000000 | 2% |
|  |  | 2022 | 1109440000000 | 87277780000000 | 1% |
|  |  | 2023 | 1284448000000 | 87688084000000 | 1% |
| 4 | FREN | 2019 | -2187719595257 | 27650462178339 | -8% |
|  |  | 2020 | -1523591144594 | 36684276546076 | -4% |
|  |  | 2021 | -435329110150 | 43357849742875 | -1% |
|  |  | 2022 | 1064229467417 | 46492367225786 | 2% |
|  |  | 2023 | -108952000000 | 45044801000000 | 0% |
| 5 | GHON | 2019 | 63509245000 | 740443237000 | 9% |
|  |  | 2020 | 77752868000 | 827628587000 | 9% |
|  |  | 2021 | 89855865000 | 1021478602000 | 9% |
|  |  | 2022 | 90728112000 | 1156622811000 | 8% |
|  |  | 2023 | 100226779000 | 13591447579000 | 1% |
| 6 | GOLD | 2019 | 7054918000 | 329963071000 | 2% |
|  |  | 2020 | 13159898000 | 338352250000 | 4% |
|  |  | 2021 | 14604313000 | 360871363000 | 4% |
|  |  | 2022 | 15998520000 | 400972660000 | 4% |
|  |  | 2023 | 16198134000 | 411987779000 | 4% |
| 7 | IBST | 2019 | 128831147635 | 8893030992719 | 1% |
|  |  | 2020 | 67204167744 | 10412826253217 | 1% |
|  |  | 2021 | 63351210259 | 9547133662297 | 1% |
|  |  | 2022 | 41526767474 | 9431928852947 | 0% |
|  |  | 2023 | 38295115803 | 9912420503106 | 0% |
| 8 | ISAT | 2019 | 1568991000000 | 62813000000000 | 2% |
|  |  | 2020 | -716719000000 | 62778740000000 | -1% |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | | 2021 | 6750873000000 | | 63397148000000 | | 11% |
|  |  | | 2022 | 4723415000000 | | 113880230000000 | | 4% |
|  |  | | 2023 | 4775741000000 | | 114722249000000 | | 4% |
| 9 | JAST | | 2019 | 1637004720 | | 148505998895 | | 1% |
|  |  | | 2020 | -14321277774 | | 114094419514 | | -13% |
|  |  | | 2021 | -7940130332 | | 100685269540 | | -8% |
|  |  | | 2022 | -5380216609 | | 131497017992 | | -4% |
|  |  | | 2023 | 1164576114 | | 141735206083 | | 1% |
| 10 | KBLV | | 2019 | -255996000000 | | 7174495000000 | | -4% |
|  |  | | 2020 | -21478000000 | | 6606047000000 | | 0% |
|  |  | | 2021 | -1265864000000 | | 4585222000000 | | -28% |
|  |  | | 2022 | -281170000000 | | 1271090000000 | | -22% |
|  |  | | 2023 | -78124000000 | | 1029445000000 | | -8% |
| 11 | KETR | | 2019 | 92625696474 | | 929368383862 | | 10% |
|  |  | | 2020 | 68679836361 | | 1004588702473 | | 7% |
|  |  | | 2021 | 114693715999 | | 1386110796325 | | 8% |
|  |  | | 2022 | 67559626571 | | 1605014790547 | | 4% |
|  |  | | 2023 | 77514749384 | | 2175079867209 | | 4% |
| 12 | LCKM | | 2019 | 2295609020 | | 143904158664 | | 2% |
|  |  | | 2020 | 4817922834 | | 146610616333 | | 3% |
|  |  | | 2021 | 1647206699 | | 147143541262 | | 1% |
|  |  | | 2022 | 702210466 | | 145557220841 | | 0% |
|  |  | | 2023 | 71468852 | | 141372543538 | | 0% |
| 13 | LINK | | 2019 | 894531000000 | | 6652974000000 | | 13% |
|  |  | | 2020 | 941706000000 | | 7799803000000 | | 12% |
|  |  | | 2021 | 885318000000 | | 9746894000000 | | 9% |
|  |  | | 2022 | 240717000000 | | 11644794000000 | | 2% |
|  |  | | 2023 | -532983000000 | | 12636281000000 | | -4% |
| 14 | MORA | | 2019 | 591495494441 | | 12795937896881 | | 5% |
|  |  | | 2020 | 578003431371 | | 13395522520584 | | 4% |
|  |  | | 2021 | 578928827717 | | 14565401098078 | | 4% |
|  |  | | 2022 | 579500219553 | | 14918927369684 | | 4% |
|  |  | | 2023 | 679171399908 | | 14889260719043 | | 5% |
| 15 | OASA | | 2019 | -1671124047 | | 47359872599 | | -4% |
|  |  | | 2020 | -468116384 | | 46840047799 | | -1% |
|  |  | | 2021 | 1300794324 | | 223532020007 | | 1% |
|  |  | | 2022 | 5066085832 | | 293778291022 | | 2% |
|  |  | | 2023 | 2562783819 | | 760388312170 | | 0% |
| 16 | SUPR | | 2019 | 228382000000 | | 11164825000000 | | 2% |
|  |  | | 2020 | 706991000000 | | 12044736000000 | | 6% |
|  |  | | 2021 | -68954000000 | | 11635100000000 | | -1% |
|  |  | | 2022 | 936343000000 | | 9601515000000 | | 10% |
|  |  | | 2023 | 1128341000000 | | 9885582000000 | | 11% |
| 17 | TBIG | | 2019 | 819454000000 | | 30871710000000 | | 3% |
|  |  | | 2020 | 1009625000000 | | 36521303000000 | | 3% |
|  |  | | 2021 | 1548975000000 | | 41870435000000 | | 4% |
|  |  | | 2022 | 1637579000000 | | 43139968000000 | | 4% |
|  |  | | 2023 | 1621694000000 | | 46966466000000 | | 3% |
| 18 | TLKM | | 2019 | 18663000000000 | | 221208000000000 | | 8% |
|  |  | | 2020 | 20804000000000 | | 246943000000000 | | 8% |
|  |  | | 2021 | 24760000000000 | | 277184000000000 | | 9% |
|  |  | | 2022 | 20753000000000 | | 275192000000000 | | 8% |
|  |  | | 2023 | 32208000000000 | | 287042000000000 | | 11% |
| 19 | TOWR | | 2019 | 2341955000000 | | 27665695000000 | | 8% |
|  |  | | 2020 | 2836000000000 | | 34249550000000 | | 8% |
|  |  | | 2021 | 3427375000000 | | 65828670000000 | | 5% |
|  |  | | 2022 | 3442025000000 | | 65625136000000 | | 5% |
|  |  | | 2023 | 3303642000000 | | 68418946000000 | | 5% |
|  |  |  |  |  |  |  |  |  |
| **Contoh ( BALI 2019 ) :** | | | | | | | | |
|  | | | | | | | | |
| |  | | --- | | *Return On Asset* = Laba Bersih X 100% | | | | | | | | | | |
|
| Total Asset | | | | | | | | |
|  | | | | | | | | |
| |  | | --- | | = 46.022.823.146 X 100% | | | | | | | | | | |
|
| . 4.147.689.322.753 | | | | | | | | |
|  | | | | | | | | |
| = 0,0110960150495 X 100% | | | | | | | | |
|  | | | | | | | | |
| = 1% | | | | | | | | |

**Lampiran 4. Perhitungan *Working Capital***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Saham** | **Tahun** | **Laba Bersih** | **Saham beredar** | **Total** |
| 1 | BALI | 2019 | 46022823146 | 78691850000 | 0,584848662 |
|  |  | 2020 | 84397633086 | 78691850000 | 1,072507929 |
|  |  | 2021 | 188533778753 | 78691850000 | 2,395848855 |
|  |  | 2022 | 212084378791 | 78691850000 | 2,695125083 |
|  |  | 2023 | 150502043188 | 78691850000 | 1,912549307 |
| 2 | CENT | 2019 | 8912000000 | 3118346000000 | 0,002857925 |
|  |  | 2020 | -509181000000 | 3118346000000 | -0,163285601 |
|  |  | 2021 | -314231000000 | 3118346000000 | -0,100768484 |
|  |  | 2022 | -2146381000000 | 3118346000000 | -0,688307519 |
|  |  | 2023 | -844398000000 | 3118346000000 | -0,270783935 |
| 3 | EXCL | 2019 | 712579000000 | 1068796000000 | 0,666711889 |
|  |  | 2020 | 371598000000 | 1070601000000 | 0,347092895 |
|  |  | 2021 | 1287807000000 | 1072467000000 | 1,200789395 |
|  |  | 2022 | 1109440000000 | 1312843000000 | 0,845066775 |
|  |  | 2023 | 1284448000000 | 1312843000000 | 0,978371367 |
| 4 | FREN | 2019 | -2187719595257 | 28146978619300 | -0,077724847 |
|  |  | 2020 | -1523591144594 | 32676808734000 | -0,046626069 |
|  |  | 2021 | -435329110150 | 37161209633400 | -0,011714611 |
|  |  | 2022 | 1064229467417 | 39889354155800 | 0,026679536 |
|  |  | 2023 | -108952000000 | 39889363000000 | -0,002731355 |
| 5 | GHON | 2019 | 63509245000 | 55000000000 | 1,154713545 |
|  |  | 2020 | 77752868000 | 55000000000 | 1,413688509 |
|  |  | 2021 | 89855865000 | 55000000000 | 1,633743 |
|  |  | 2022 | 90728112000 | 55000000000 | 1,649602036 |
|  |  | 2023 | 100226779000 | 55000000000 | 1,822305073 |
| 6 | GOLD | 2019 | 7054918000 | 127727600000 | 0,055234092 |
|  |  | 2020 | 13159898000 | 127727600000 | 0,103030966 |
|  |  | 2021 | 14604313000 | 127727600000 | 0,114339524 |
|  |  | 2022 | 15998520000 | 127727600000 | 0,125254996 |
|  |  | 2023 | 16198134000 | 127727600000 | 0,126817806 |
| 7 | IBST | 2019 | 128831147635 | 675452463500 | 0,190733108 |
|  |  | 2020 | 67204167744 | 675452463500 | 0,099495037 |
|  |  | 2021 | 63351210259 | 675452463500 | 0,093790775 |
|  |  | 2022 | 41526767474 | 675452463500 | 0,061479926 |
|  |  | 2023 | 38295115803 | 675452463500 | 0,056695501 |
| 8 | ISAT | 2019 | 1568991000000 | 543393000000 | 2,887396415 |
|  |  | 2020 | -716719000000 | 543393000000 | -1,31896988 |
|  |  | 2021 | 6750873000000 | 543393000000 | 12,42355533 |
|  |  | 2022 | 4723415000000 | 806270000000 | 5,858353901 |
|  |  | 2023 | 4775741000000 | 806270000000 | 5,923252757 |
| 9 | JAST | 2019 | 1637004720 | 81362670000 | 0,02011985 |
|  |  | 2020 | -14321277774 | 81362670000 | -0,176017795 |
|  |  | 2021 | -7940130332 | 81362670000 | -0,097589353 |
|  |  | 2022 | -5380216609 | 108257498100 | -0,049698328 |
|  |  | 2023 | 1164576114 | 108257560200 | 0,010757458 |
| 10 | KBLV | 2019 | -256321000000 | 871084000000 | -0,294255204 |
|  |  | 2020 | 367000000 | 871084000000 | 0,000421314 |
|  |  | 2021 | -1391183000000 | 871084000000 | -1,597071006 |
|  |  | 2022 | -270930000000 | 871084000000 | -0,311026262 |
|  |  | 2023 | -78124000000 | 871084000000 | -0,089685955 |
| 11 | KETR | 2019 | 92625696474 | 25380500000 | 3,649482732 |
|  |  | 2020 | 68679836361 | 25380500000 | 2,706008012 |
|  |  | 2021 | 114693715999 | 200000000000 | 0,57346858 |
|  |  | 2022 | 67559626571 | 284126283800 | 0,237780277 |
|  |  | 2023 | 77514749384 | 284126283800 | 0,272817947 |
| 12 | LCKM | 2019 | 2295609020 | 100000000000 | 0,02295609 |
|  |  | 2020 | 4817922834 | 100000000000 | 0,048179228 |
|  |  | 2021 | 1647206699 | 100000000000 | 0,016472067 |
|  |  | 2022 | 702210466 | 100000000000 | 0,007022105 |
|  |  | 2023 | 71468852 | 100000000000 | 0,000714689 |
| 13 | LINK | 2019 | 894531000000 | 286320000000 | 3,124235122 |
|  |  | 2020 | 941706000000 | 286320000000 | 3,288998324 |
|  |  | 2021 | 885318000000 | 286320000000 | 3,092057837 |
|  |  | 2022 | 240717000000 | 286320000000 | 0,840727158 |
|  |  | 2023 | -532983000000 | 286320000000 | -1,861494132 |
| 14 | MORA | 2019 | 591495494441 | 298750159015 | 1,979900183 |
|  |  | 2020 | 578003431371 | 298750159015 | 1,934738489 |
|  |  | 2021 | 578928827717 | 2112120439015 | 0,274098398 |
|  |  | 2022 | 579500219553 | 2364666869100 | 0,245066325 |
|  |  | 2023 | 679171399908 | 2364666869100 | 0,287216525 |
| 15 | OASA | 2019 | -1671124047 | 35860000000 | -0,04660134 |
|  |  | 2020 | -468116384 | 35860000000 | -0,013053998 |
|  |  | 2021 | 1300794324 | 35860000000 | 0,036274242 |
|  |  | 2022 | 5066085832 | 35860000000 | 0,141274005 |
|  |  | 2023 | 2562783819 | 634722000000 | 0,004037648 |
| 16 | SUPR | 2019 | 228382000000 | 113758000000 | 2,007612651 |
|  |  | 2020 | 706991000000 | 113758000000 | 6,214868405 |
|  |  | 2021 | -68954000000 | 113758000000 | -0,606146381 |

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|  |  | | 2022 | | 936343000000 | | 113758000000 | | 8,231007929 |
|  |  | | 2023 | | 1128341000000 | | 113758000000 | | 9,918783734 |
| 17 | TBIG | | 2019 | | 819454000000 | | 453140000000 | | 1,808390343 |
|  |  | | 2020 | | 1009625000000 | | 453140000000 | | 2,228064174 |
|  |  | | 2021 | | 1548975000000 | | 453140000000 | | 3,418314428 |
|  |  | | 2022 | | 1637579000000 | | 453140000000 | | 3,613847817 |
|  |  | | 2023 | | 1621694000000 | | 453140000000 | | 3,578792426 |
| 18 | TLKM | | 2019 | | 18663000000000 | | 4953000000000 | | 3,768019382 |
|  |  | | 2020 | | 20804000000000 | | 4953000000000 | | 4,200282657 |
|  |  | | 2021 | | 24760000000000 | | 4953000000000 | | 4,998990511 |
|  |  | | 2022 | | 20753000000000 | | 4953000000000 | | 4,189985867 |
|  |  | | 2023 | | 32208000000000 | | 4953000000000 | | 6,502725621 |
| 19 | TOWR | | 2019 | | 2341955000000 | | 510146000000 | | 4,590754411 |
|  |  | | 2020 | | 2836000000000 | | 510146000000 | | 5,559192859 |
|  |  | | 2021 | | 3427375000000 | | 510146000000 | | 6,718419825 |
|  |  | | 2022 | | 3442025000000 | | 510146000000 | | 6,747137094 |
|  |  | | 2023 | | 3303642000000 | | 510146000000 | | 6,475875534 |
|  |  | |  | |  | |  | |  |
| **Contoh ( BALI Tahun 2019 ) :** | | | | | | | | | |
|  | | | | | | | | | |
| *Earning Per Share* = Laba Bersih | | | | | | | | | |
| Saham Beredar  = 46.022.823.146  78.691.850.000  = 0,584848662 | | | | | | | | | |
|  | | | | | | | | | |
| **Lampiran 5. Perhitungan *Total Asset Turnover*** | | | | | | | | | |
| **No** | **Kode Saham** | **Tahun** | | **Penjualan** | | **Total Aktiva** | | **TATO** | | |
| 1 | BALI | 2019 | | 617522982196 | | 4147689322753 | | 0,148883615 | | |
|  |  | 2020 | | 778896099135 | | 4651939975688 | | 0,167434684 | | |
|  |  | 2021 | | 946633191563 | | 5001398828957 | | 0,189273686 | | |
|  |  | 2022 | | 978378536736 | | 5196995589938 | | 0,188258489 | | |
|  |  | 2023 | | 955261616145 | | 5518615852434 | | 0,173098045 | | |
| 2 | CENT | 2019 | | 831777000000 | | 5729085000000 | | 0,145184964 | | |
|  |  | 2020 | | 1096044000000 | | 7629153000000 | | 0,143665227 | | |
|  |  | 2021 | | 1747039000000 | | 19798329000000 | | 0,08824174 | | |
|  |  | 2022 | | 2320072000000 | | 20101029000000 | | 0,115420559 | | |
|  |  | 2023 | | 2522944000000 | | 20040897000000 | | 0,125889774 | | |
| 3 | EXCL | 2019 | | 25132628000000 | | 62725242000000 | | 0,400678056 | | |
|  |  | 2020 | | 26009095000000 | | 67744797000000 | | 0,383927566 | | |
|  |  | 2021 | | 26754050000000 | | 72753282000000 | | 0,367736675 | | |
|  |  | 2022 | | 29141994000000 | | 87277780000000 | | 0,33389935 | | |
|  |  | 2023 | | 32322651000000 | | 87688084000000 | | 0,368609388 | | |
| 4 | FREN | 2019 | | 6987804620572 | | 27650462178339 | | 0,25271927 | | |
|  |  | 2020 | | 9407882876396 | | 36684276546076 | | 0,256455456 | | |
|  |  | 2021 | | 10456828821565 | | 43357849742875 | | 0,241174986 | | |
|  |  | 2022 | | 11202578877954 | | 46492367225786 | | 0,240955227 | | |
|  |  | 2023 | | 11655708000000 | | 45044801000000 | | 0,258758119 | | |
| 5 | GHON | 2019 | | 115935417000 | | 740443237000 | | 0,156575698 | | |
|  |  | 2020 | | 143056438000 | | 827628587000 | | 0,172851011 | | |
|  |  | 2021 | | 164920511000 | | 1021478602000 | | 0,161452732 | | |
|  |  | 2022 | | 186301175000 | | 1156622811000 | | 0,161073405 | | |
|  |  | 2023 | | 203637725000 | | 13591447579000 | | 0,014982784 | | |
| 6 | GOLD | 2019 | | 36026980000 | | 329963071000 | | 0,109184885 | | |
|  |  | 2020 | | 39803327000 | | 338352250000 | | 0,117638724 | | |
|  |  | 2021 | | 44260335000 | | 360871363000 | | 0,12264851 | | |
|  |  | 2022 | | 47421904000 | | 400972660000 | | 0,118267176 | | |
|  |  | 2023 | | 47726683000 | | 411987779000 | | 0,1158449 | | |
| 7 | IBST | 2019 | | 1087963086355 | | 8893030992719 | | 0,122338839 | | |
|  |  | 2020 | | 1122276247134 | | 10412826253217 | | 0,107778255 | | |
|  |  | 2021 | | 975211333352 | | 9547133662297 | | 0,102147028 | | |
|  |  | 2022 | | 1088236706064 | | 9431928852947 | | 0,11537796 | | |
|  |  | 2023 | | 1109755968980 | | 9912420503106 | | 0,111956103 | | |

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| 8 | ISAT | 2019 | 26117533000000 | 62813000000000 | 0,415798211 |
|  |  | 2020 | 27925661000000 | 62778740000000 | 0,44482672 |
|  |  | 2021 | 31338311000000 | 63397148000000 | 0,494317363 |
|  |  | 2022 | 46752319000000 | 113880230000000 | 0,41053938 |
|  |  | 2023 | 51228782000000 | 114722249000000 | 0,44654618 |
| 9 | JAST | 2019 | 70392079147 | 148505998895 | 0,474001587 |
|  |  | 2020 | 61431175244 | 114094419514 | 0,538424013 |
|  |  | 2021 | 68051487879 | 100685269540 | 0,675883257 |
|  |  | 2022 | 82166049856 | 131497017992 | 0,624851051 |
|  |  | 2023 | 131011518533 | 141735206083 | 0,924339987 |
| 10 | KBLV | 2019 | 248909000000 | 7174495000000 | 0,034693592 |
|  |  | 2020 | 188697000000 | 6606047000000 | 0,028564284 |
|  |  | 2021 | 151800000000 | 4585222000000 | 0,033106358 |
|  |  | 2022 | 140413000000 | 1271090000000 | 0,110466607 |
|  |  | 2023 | 113520000000 | 1029445000000 | 0,110273011 |
| 11 | KETR | 2019 | 446553899709 | 929368383862 | 0,480491813 |
|  |  | 2020 | 297265270291 | 1004588702473 | 0,295907439 |
|  |  | 2021 | 448905913317 | 1386110796325 | 0,323860051 |
|  |  | 2022 | 353133853101 | 1605014790547 | 0,220019065 |
|  |  | 2023 | 390516818350 | 2175079867209 | 0,17954137 |
| 12 | LCKM | 2019 | 41376896578 | 143904158664 | 0,28753093 |
|  |  | 2020 | 42370902184 | 146610616333 | 0,289002961 |
|  |  | 2021 | 45700880268 | 147143541262 | 0,310587063 |
|  |  | 2022 | 29316490133 | 145557220841 | 0,201408697 |
|  |  | 2023 | 14685856864 | 141372543538 | 0,103880545 |
| 13 | LINK | 2019 | 3755262000000 | 6652974000000 | 0,564448621 |
|  |  | 2020 | 4047964000000 | 7799803000000 | 0,518982851 |
|  |  | 2021 | 4464900000000 | 9746894000000 | 0,458084391 |
|  |  | 2022 | 4370781000000 | 11644794000000 | 0,375342063 |
|  |  | 2023 | 3925581000000 | 12636281000000 | 0,310659521 |
| 14 | MORA | 2019 | 4062381551751 | 12795937896881 | 0,31747431 |
|  |  | 2020 | 3755688134794 | 13395522520584 | 0,280368916 |
|  |  | 2021 | 4180073066155 | 14565401098078 | 0,286986471 |
|  |  | 2022 | 4647651287354 | 14918927369684 | 0,311527174 |
|  |  | 2023 | 4306324172668 | 14889260719043 | 0,289223505 |
| 15 | OASA | 2019 | 16875355000 | 47359872599 | 0,356321799 |
|  |  | 2020 | 1211712320 | 46840047799 | 0,025869152 |
|  |  | 2021 | 3410781850 | 223532020007 | 0,015258583 |
|  |  | 2022 | 40808504420 | 293778291022 | 0,13890919 |
|  |  | 2023 | 44151348251 | 760388312170 | 0,058064212 |
| 16 | SUPR | 2019 | 1767050000000 | 11164825000000 | 0,158269386 |
|  |  | 2020 | 1922151000000 | 12044736000000 | 0,15958432 |
|  |  | 2021 | 2075965000000 | 11635100000000 | 0,178422618 |
|  |  | 2022 | 1888257000000 | 9601515000000 | 0,196662402 |
|  |  | 2023 | 1892085000000 | 9885582000000 | 0,191398443 |
| 17 | TBIG | 2019 | 4698742000000 | 30871710000000 | 0,152202194 |
|  |  | 2020 | 5327689000000 | 36521303000000 | 0,145878941 |
|  |  | 2021 | 6179584000000 | 41870435000000 | 0,147588245 |
|  |  | 2022 | 6524369000000 | 43139968000000 | 0,151237224 |
|  |  | 2023 | 6640645000000 | 46966466000000 | 0,1413912 |
| 18 | TLKM | 2019 | 135567000000000 | 221208000000000 | 0,612848541 |
|  |  | 2020 | 136462000000000 | 246943000000000 | 0,552605257 |
|  |  | 2021 | 143210000000000 | 277184000000000 | 0,516660413 |
|  |  | 2022 | 147306000000000 | 275192000000000 | 0,535284456 |
|  |  | 2023 | 149216000000000 | 287042000000000 | 0,519840302 |
| 19 | TOWR | 2019 | 6454302000000 | 27665695000000 | 0,233296218 |
|  |  | 2020 | 7445426000000 | 34249550000000 | 0,217387557 |
|  |  | 2021 | 8635346000000 | 65828670000000 | 0,131179105 |
|  |  | 2022 | 11035650000000 | 65625136000000 | 0,168161937 |
|  |  | 2023 | 11740345000000 | 68418946000000 | 0,171594941 |
|  |  |  |  |  |  |
| **Contoh ( BALI Tahun 2019 ) :** | | | | | |
|  | | | | | |
| TATO = Penjualan | | | | | |
| |  | | --- | |  | | | | | | |
| Total Aktiva | | | | | |
|  | | | | | |
| = 617.522.982.196 | | | | | |
| |  | | --- | |  | | | | | | |
| . 4.147.689.322.753 | | | | | |
|  | | | | | |
| = 0,148883615 | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Lampiran 6. Perhitungan *Firm Size***   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **No** | **Kode Saham** | **Tahun** | **Total Aset** | **Ln (Ta)** | | | 1 | BALI | 2019 | 4147689322753 | 29,05357251 | |  |  | 2020 | 4651939975688 | 29,16830545 | |  |  | 2021 | 5001398828957 | 29,24073876 | |  |  | 2022 | 5196995589938 | 29,2791018 | |  |  | 2023 | 5518615852434 | 29,33914819 | | 2 | CENT | 2019 | 5729085000000 | 29,37657695 | |  |  | 2020 | 7629153000000 | 29,66299795 | |  |  | 2021 | 19798329000000 | 30,61661866 | |  |  | 2022 | 20101049000000 | 30,63179312 | |  |  | 2023 | 20040897000000 | 30,62879615 | | 3 | EXCL | 2019 | 62725242000000 | 31,76978507 | |  |  | 2020 | 67744797000000 | 31,84676878 | |  |  | 2021 | 72753282000000 | 31,91809513 | |  |  | 2022 | 87277780000000 | 32,10011702 | |  |  | 2023 | 87688084000000 | 32,10480713 | | 4 | FREN | 2019 | 27650462178339 | 30,95066356 | |  |  | 2020 | 38684276546076 | 31,28645434 | |  |  | 2021 | 43357849742875 | 31,40050888 | |  |  | 2022 | 46492367225786 | 31,47030927 | |  |  | 2023 | 45044801000000 | 31,43867869 | | 5 | GHON | 2019 | 740433237000 | 27,33050131 | |  |  | 2020 | 827628587000 | 27,44183032 | |  |  | 2021 | 1021478602000 | 27,6522723 | |  |  | 2022 | 1156622811000 | 27,7765255 | |  |  | 2023 | 13591447579000 | 30,24046186 | | 6 | GOLD | 2019 | 329963071000 | 26,52224658 | |  |  | 2020 | 329963071000 | 26,52224658 | |  |  | 2021 | 360871363000 | 26,6117874 | |  |  | 2022 | 400972660000 | 26,71715908 | |  |  | 2023 | 411987779000 | 26,74425952 | | 7 | IBST | 2019 | 8893030992719 | 29,81628905 | |  |  | 2020 | 10412826253217 | 29,97405946 | |  |  | 2021 | 9547133662297 | 29,88726209 | |  |  | 2022 | 9431928852947 | 29,87512174 | |  |  | 2023 | 9912420503106 | 29,92480968 | | 8 | ISAT | 2019 | 62813000000 | 24,8634279 | |  |  | 2020 | 62778740000000 | 31,7706376 | |  |  | 2021 | 63397148000000 | 31,78043999 | |  |  | 2022 | 113880230000000 | 32,3661684 | |  |  | 2023 | 114722249000000 | 32,3735351 | | 9 | JAST | 2019 | 148505998895 | 25,72389119 | |  |  | 2020 | 114094419514 | 25,46029218 | |  |  | 2021 | 100685269540 | 25,33526535 | |  |  | 2022 | 131497017992 | 25,60225001 | |  |  | 2023 | 141735206083 | 25,67722641 | | 10 | KBLV | 2019 | 7174495000000 | 29,60155349 | |  |  | 2020 | 6606047000000 | 29,51900656 | |  |  | 2021 | 4585222000000 | 29,15385964 | |  |  | 2022 | 1271090000000 | 27,87089592 | |  |  | 2023 | 1029445000000 | 27,66004094 | | 11 | KETR | 2019 | 929368383862 | 27,55777104 | |  |  | 2020 | 1004588702473 | 27,63559932 | |  |  | 2021 | 1386110796325 | 27,95752295 | |  |  | 2022 | 1605014790547 | 28,10415409 | |  |  | 2023 | 2175079867209 | 28,4080865 | | 12 | LCKM | 2019 | 143904158664 | 25,69241335 | |  |  | 2020 | 146610616333 | 25,71104604 | |  |  | 2021 | 147143541262 | 25,71467442 | |  |  | 2022 | 145557220841 | 25,70383512 | |  |  | 2023 | 141372543538 | 25,6746644 | | 13 | LINK | 2019 | 6652974000000 | 29,52608509 | |  |  | 2020 | 7799803000000 | 29,68511959 | |  |  | 2021 | 9746894000000 | 29,90796979 | |  |  | 2022 | 11644794000000 | 30,08588033 | |  |  | 2023 | 12636281000000 | 30,16759324 | | 14 | MORA | 2019 | 12795937896881 | 30,18014888 | |  |  | 2020 | 13395522520584 | 30,22594163 | |  |  | 2021 | 14565401098078 | 30,30967004 | |  |  | 2022 | 14918927369684 | 30,33365182 | |  |  | 2023 | 14889260719043 | 30,33166131 | | 15 | OASA | 2019 | 47359872599 | 24,58104114 | |  |  | 2020 | 46840047799 | 24,5700044 | |  |  | 2021 | 223532020007 | 26,13282051 | |  |  | 2022 | 293778291022 | 26,40609121 | |  |  | 2023 | 760388312170 | 27,35709508 | | 16 | SUPR | 2019 | 11164825000000 | 30,04378933 | |  |  | 2020 | 12044736000000 | 30,11964883 | |  |  | 2021 | 11635100000000 | 30,08504751 | |  |  | 2022 | 9601515000000 | 29,89294201 | |  |  | 2023 | 9885582000000 | 29,92209845 | | 17 | TBIG | 2019 | 30871710000000 | 31,06086135 | |  |  | 2020 | 36521303000000 | 31,22891685 | |  |  | 2021 | 41870435000000 | 31,36560109 | |  |  | 2022 | 43139968000000 | 31,39547102 | |  |  | 2023 | 46966466000000 | 31,48045497 | | 18 | TLKM | 2019 | 221208000000000 | 33,03012455 | |  |  | 2020 | 246943000000000 | 33,14017866 | |  |  | 2021 | 277184000000000 | 33,25570266 | |  |  | 2022 | 275192000000000 | 33,24849015 | |  |  | 2023 | 287042000000000 | 33,29064966 | | 19 | TOWR | 2019 | 27665695000000 | 30,95121431 | |  |  | 2020 | 34249550000000 | 31,16469454 | |  |  | 2021 | 65828670000000 | 31,81807657 | |  |  | 2022 | 65625136000000 | 31,81497991 | |  |  | 2023 | 68418946000000 | 31,85667089 | |
|  |
|  |
| **Contoh (BALI tahun 2019)**  *Firm Size* = Ln (Ta)  = Ln (4147689322753)    = 29,05357251 |
|  |

**Lampiran 7. Perhitungan *Company efficiency***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Saham** | **Tahun** | **Laba setelah pajak** | **Total ekuitas** | **ROE** |
|
| 1 | BALI | 2019 | 46024437201 | 1898316456446 | 2% |
|  |  | 2020 | 84403215805 | 2179844124813 | 4% |
|  |  | 2021 | 188536504140 | 2351721532508 | 8% |
|  |  | 2022 | 212090007799 | 2443724072829 | 9% |
|  |  | 2023 | 150499025627 | 2515111760197 | 6% |
| 2 | CENT | 2019 | 8912000000 | 3014892000000 | 0% |
|  |  | 2020 | -509181000000 | 2471739000000 | -21% |
|  |  | 2021 | -314231000000 | 2057875000000 | -15% |
|  |  | 2022 | -2146381000000 | -592427000000 | 362% |
|  |  | 2023 | -844398000000 | -1465959000000 | 58% |
| 3 | EXCL | 2019 | 712579000000 | 19121966000000 | 4% |
|  |  | 2020 | 371598000000 | 19137366000000 | 2% |
|  |  | 2021 | 1287807000000 | 20088745000000 | 6% |
|  |  | 2022 | 1121188000000 | 25774226000000 | 4% |
|  |  | 2023 | 1271113000000 | 26504776000000 | 5% |
| 4 | FREN | 2019 | -2187771846923 | 12735486798019 | -17% |
|  |  | 2020 | -1523602951388 | 12365932390850 | -12% |
|  |  | 2021 | -435325081365 | 12653442493967 | -3% |
|  |  | 2022 | 1064304591187 | 15759512198989 | 7% |
|  |  | 2023 | -108926000000 | 15672655000000 | -1% |
| 5 | GHON | 2019 | 63509234000 | 601308625000 | 11% |
|  |  | 2020 | 77752839000 | 669846341000 | 12% |
|  |  | 2021 | 89855831000 | 719007063000 | 12% |
|  |  | 2022 | 90728112000 | 780810320000 | 12% |
|  |  | 2023 | 100226827000 | 835044921000 | 12% |
| 6 | GOLD | 2019 | 7054944000 | 296702693000 | 2% |
|  |  | 2020 | 13159949000 | 309735865000 | 4% |
|  |  | 2021 | 14604362000 | 326433465000 | 4% |
|  |  | 2022 | 15998575000 | 368425275000 | 4% |
|  |  | 2023 | 16198079000 | 374327667000 | 4% |
| 7 | IBST | 2019 | 128831147635 | 5802718740462 | 2% |
|  |  | 2020 | 67204167744 | 6201850319816 | 1% |
|  |  | 2021 | 63351210259 | 6584871520106 | 1% |
|  |  | 2022 | 41526767474 | 5891260258918 | 1% |
|  |  | 2023 | 38295115803 | 6279434076189 | 1% |
| 8 | ISAT | 2019 | 1630372000000 | 13707193000000 | 12% |
|  |  | 2020 | -630160000000 | 12913396000000 | -5% |
|  |  | 2021 | 6860121000000 | 10302802000000 | 67% |
|  |  | 2022 | 5370203000000 | 31614988000000 | 17% |
|  |  | 2023 | 4506392000000 | 33708792000000 | 13% |
| 9 | JAST | 2019 | 3926009899 | 89761864225 | 4% |
|  |  | 2020 | -14321581869 | 55839324734 | -26% |
|  |  | 2021 | -7940186118 | 48747037121 | -16% |
|  |  | 2022 | -5361626734 | 76715633929 | -7% |
|  |  | 2023 | -1068395149 | 91407205869 | -1% |
| 10 | KBLV | 2019 | -255996000000 | 945741000000 | -27% |
|  |  | 2020 | -21478000000 | 925821000000 | -2% |
|  |  | 2021 | -1265864000000 | 30392000000 | -4165% |
|  |  | 2022 | -281170000000 | -406256000000 | 69% |
|  |  | 2023 | -80354000000 | -586379000000 | 14% |
| 11 | KETR | 2019 | 92656929031 | 477160875235 | 19% |
|  |  | 2020 | 68679397658 | 555358962208 | 12% |
|  |  | 2021 | 114730739171 | 670250724907 | 17% |
|  |  | 2022 | 67577181741 | 865083970296 | 8% |
|  |  | 2023 | 77513721375 | 942529122560 | 8% |
| 12 | LCKM | 2019 | 2295609020 | 129715638854 | 2% |
|  |  | 2020 | 4817922834 | 134031521707 | 4% |
|  |  | 2021 | 1647206699 | 135173203882 | 1% |
|  |  | 2022 | 702210466 | 145557220841 | 0% |
|  |  | 2023 | 71468852 | 136089319414 | 0% |
| 13 | LINK | 2019 | 894531000000 | 4656415000000 | 19% |
|  |  | 2020 | 941707000000 | 4622714000000 | 20% |
|  |  | 2021 | 885319000000 | 5249342000000 | 17% |
|  |  | 2022 | 240718000000 | 4968040000000 | 5% |
|  |  | 2023 | -532984000000 | 4316106000000 | -12% |
| 14 | MORA | 2019 | 676050093399 | 2192771038141 | 31% |
|  |  | 2020 | 679677575440 | 3207460048488 | 21% |
|  |  | 2021 | 671378603195 | 4558377706983 | 15% |
|  |  | 2022 | 672897955795 | 6238591320251 | 11% |
|  |  | 2023 | 564215584672 | 6923968008285 | 8% |
| 15 | OASA | 2019 | -16711225556 | 46431713624 | -36% |
|  |  | 2020 | -468118875 | 46410931749 | -1% |
|  |  | 2021 | 1300803898 | 21892027272 | 6% |
|  |  | 2022 | 4401681343 | 86437149772 | 5% |
|  |  | 2023 | 2955035332 | 666639149922 | 0% |
| 16 | SUPR | 2019 | 228382000000 | 2973516000000 | 8% |
|  |  | 2020 | 708883000000 | 3646788000000 | 19% |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | | 2021 | -69075000000 | 3210544000000 | -2% |
|  |  | | 2022 | -936343000000 | 4581075000000 | -20% |
|  |  | | 2023 | 1128336000000 | 5711649000000 | 20% |
| 17 | TBIG | | 2019 | 866121000000 | 5523284000000 | 16% |
|  |  | | 2020 | 1066576000000 | 9303838000000 | 11% |
|  |  | | 2021 | 1601353000000 | 9789238000000 | 16% |
|  |  | | 2022 | 1689441000000 | 10920383000000 | 15% |
|  |  | | 2023 | 1560307000000 | 12361027000000 | 13% |
| 18 | TLKM | | 2019 | 27592000000000 | 117250000000000 | 24% |
|  |  | | 2020 | 29563000000000 | 120889000000000 | 24% |
|  |  | | 2021 | 33948000000000 | 145399000000000 | 23% |
|  |  | | 2022 | 27680000000000 | 149262000000000 | 19% |
|  |  | | 2023 | 24560000000000 | 156562000000000 | 16% |
| 19 | TOWR | | 2019 | 2353089000000 | 8760621000000 | 27% |
|  |  | | 2020 | 2853617000000 | 10184048000000 | 28% |
|  |  | | 2021 | 3447875000000 | 12062016000000 | 29% |
|  |  | | 2022 | 3496535000000 | 14432334000000 | 24% |
|  |  | | 2023 | 3253097000000 | 16511664000000 | 20% |
|  |  |  |  |  |  |  |
| **Contoh ( BALI Tahun 2019 ) :** | | | | | | |
|  | | | | | | |
| |  | | --- | | *Return On Equity* (ROE) = Laba Setelah Pajak X 100 % | | | | | | | | |
|
| Total Ekuitas | | | | | | |
|  | | | | | | |
| |  | | --- | | = 46.024.437.201 X 100% | | | | | | | | |
|
| . 1.898.316.456.446 | | | | | | |
|  | | | | | | |
| = 0,024244871 X 100% | | | | | | |
|  | | | | | | |
| = 2% | | | | | | |

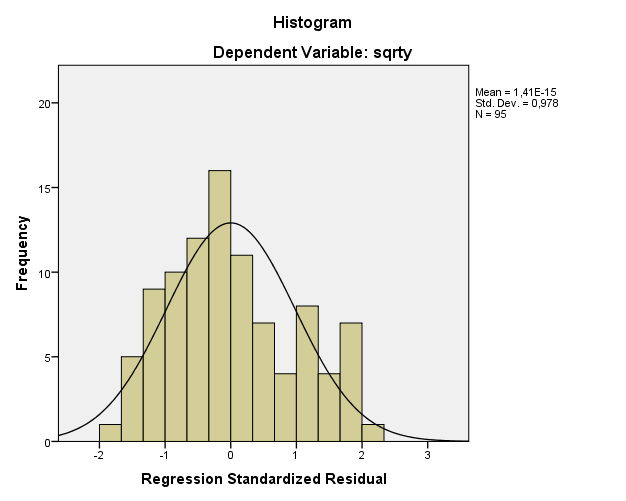
**Lampiran 8. Output Olah Data Analisis Statistik Deskriptif**

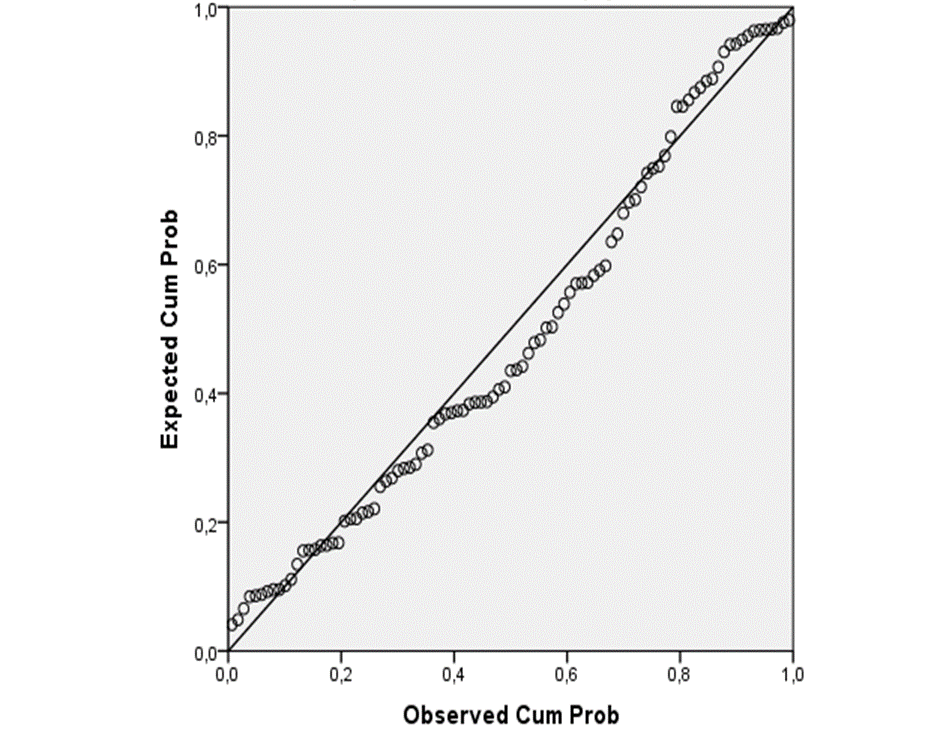
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Earning Per Share | 95 | -1,86 | 12,42 | 1,6732 | 2,57705 |
| Total Asset Turnover | 95 | ,01 | ,92 | ,2573 | ,17267 |
| Firm Size | 95 | 24,57 | 33,29 | 29,2457 | 2,48511 |
| Return On Equity | 95 | -41,65 | 3,62 | -,3213 | 4,30389 |
| Return On Asset | 95 | -,28 | ,13 | ,0202 | ,06323 |
| Valid N (listwise) | 95 |  |  |  |  |

**Lampiran 9. Output Olah Data Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 95 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,06346453 |
| Most Extreme Differences | Absolute | ,087 |
| Positive | ,087 |
| Negative | -,061 |
| Test Statistic | | ,087 |
| Asymp. Sig. (2-tailed) | | ,075c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

**Lampiran 10. Output Olah Data Uji normalitas (Histogram & Grafik Normal Profitability Plot)**





**Lampiran 11. Output Olah Data Uji Multikolonieritas**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| EPS | ,695 | 1,438 |
| TATO | ,881 | 1,135 |
| FS | ,924 | 1,082 |
| ROE | ,804 | 1,244 |
| a. Dependent Variable: ROA | | | | |

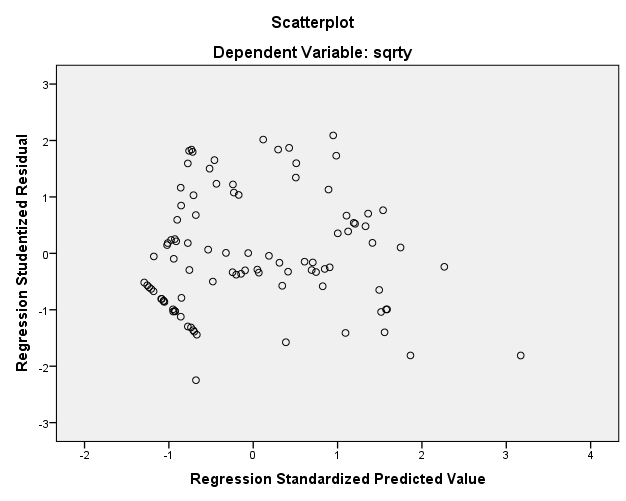
**Lampiran 12. Output Olah Data Uji Autokorelasi Durbin-Watson**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,817a | ,668 | ,653 | ,06486 | 1,550 |
| a. Predictors: (Constant), ROE,TATO,FS, EPS | | | | | |
| b. Dependent Variable:ROA | | | | | |

**Lampiran 13. Output Olah Data Uji Autokorelasi Metode Runs Test**

|  |  |
| --- | --- |
| **Runs Test** | |
|  | Unstandardized Residual |
| Test Valuea | -,01058 |
| Cases < Test Value | 47 |
| Cases >= Test Value | 48 |
| Total Cases | 95 |
| Number of Runs | 41 |
| Z | -1,546 |
| Asymp. Sig. (2-tailed) | ,122 |
| a. Median | |
| Sumber : Output SPSS, data sekunder yang diolah tahun 2024 | |
|  | |

**Lampiran 14. Output Olah Data Uji Heteroskedastisitas (Scatterplot)**



**Lampiran 15. Output Olah Data Regresi Linier Berganda**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,369 | ,165 |  | 2,235 | ,028 |
| EPS | ,092 | ,009 | ,786 | 10,779 | ,000 |
| TATO | ,035 | ,042 | ,053 | ,821 | ,414 |
| FS | -,061 | ,030 | -,129 | -2,041 | ,044 |
| ROE | ,029 | ,029 | ,068 | ,997 | ,321 |
| a. Dependent Variable: ROA | | | | | | | |

**Lampiran 16. Output Olah Data Uji Signifikansi Parsial (Uji t)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,369 | ,165 |  | 2,235 | ,028 |
| EPS | ,092 | ,009 | ,786 | 10,779 | ,000 |
| TATO | ,035 | ,042 | ,053 | ,821 | ,414 |
| FS | -,061 | ,030 | -,129 | -2,041 | ,044 |
| ROE | ,029 | ,029 | ,068 | ,997 | ,321 |
| a. Dependent Variable: ROA | | | | | | | |

**Lampiran 17. Output Olah Data Uji Signifikansi Simultan (Uji F)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | ,760 | 4 | ,190 | 45,172 | ,000b |
| Residual | ,379 | 90 | ,004 |  |  |
| Total | 1,139 | 94 |  |  |  |
| a. Dependent Variable: ROA | | | | | | |
| b. Predictors: (Constant), ROE,TATO,FS,EPS | | | | | | |

**Lampiran 18. Output Olah Data Koefisien Determinasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,817a | ,668 | ,653 | ,06486 |
| a. Predictors: (Constant), ROE,TATO,FS, EPS | | | | | |
| b. Dependent Variable: ROA | | | | | |