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# LAMPIRAN

**LAMPIRAN 1****BIODATA****Identitas Diri**

Nama : Abd. Gafur  
Tempat, dan Tanggal lahir : Cenrana, 09 September 1999  
Jenis Kelamin : Laki-laki  
Alamat Rumah : Jalan Prof Mattulada Perdos Unhas Blok Nk 1  
Telepon Rumah dan HP : 085343818760  
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**Riwayat Pendidikan**

## Pendidikan Formal

- a. Tahun 2005 - 2006 : TK Lapatau Cenrana
- b. Tahun 2006 - 2012 : SD INP 10/73 Cenrana
- c. Tahun 2012 - 2015 : SMP Negeri 1 Cenrana
- d. Tahun 2015 - 2018 : SMA Negeri 1 Barru

## Pendidikan Non-Formal

- a. Tahun 2018 : Pelatihan *Basic Character Learning Skills, Characters, & Creativity* (BALANCE) Universitas Hasanuddin
- b. Tahun 2018 : Bina Kader Mahasiswa Akuntansi (BKMA) Ikatan Mahasiswa Akuntansi (IMA) Universitas Hasanuddin
- c. Tahun 2019 : Shariah Economic Leadership Training (SELT) Forum Studi Ekonomi Islam (FoSEI) Universitas Hasanuddin.
- d. Tahun 2020 : FoSSEI Development Training (FDT) Regional Sulselbartra dan Maluku.

- e. Tahun 2021 : Kursus Kepemimpinan Nasional 2021 (SUSPIMNAS) FoSSEI Nasional.
- f. Tahun 2018-2022 : Etos ID Makassar

### **Pengalaman Organisasi**

1. Ketua Umum Desa Produktif (DESPRO) Makassar 2019-2020.
2. Ketua Umum Forum Studi Ekonomi Islam (FoSEI) Universitas Hasanuddin 2020-2021.
3. Ketua Umum Forum Silaturahmi Studi Ekonomi Islam (FoSSEI) Regional Sulselbartra dan Maluku 2021-2022.
4. Koordinator Kebijakan Publik KAMMI Soshum Universitas Hasanuddin 2019-2020.

### **Prestasi**

1. Juara 1 Marketing Challenges UPBK Universitas Hasanuddin 2019
2. Juara 1 Debat Ekonomi MantFest Universitas Muhammadiyah Makassar 2019
3. Juara 3 Debat Ekonomi *National Economic Creative and Competition* (NECC) UIN Aalauddin Makassar 2019
4. Juara 2 Debat Ilmiah Plano Face PWK Universitas Bosowa Makassar 2020
5. Peraih Pendanaan Program Wirausaha Mahasiswa (PMW) Universitas Hasanuddin 2020.

Demikian Biodata ini dibuat dengan sebenarnya.

Makassar, 25 Maret 2021

Abd. Gafur

## Lampiran 2

### Daftar populasi perusahaan manufaktur non barang konsumsi di BEI

No	Kode Perusahaan	Nama Perusahaan	Tanggal IPO
1.	INTP	Indocement Tunggal Prakasa Tbk	05-Des-1989
2.	SMBR	Semen Baturaja (Persero) Tbk	28-Jun-2013
3.	SMCB	Solusi Bangun Indonesia Tbk	10-Agu-1997
4.	SMGR	Semen Indonesia (Persero) Tbk	08-Jul-1991
5.	WSBP	Waskita Beton Precast Tbk	20-Sep-2016
6.	WTON	Wijaya Karya Beton Tbk	08-Apr-2014
7.	AMFG	Asahimas Flat Glass Tbk	08-Nop-1995
8.	ARNA	Arwana Citra Mulia Tbk	17-Jul-2001
9.	CAKK	Cahayaputra Asa Keramik Tbk	31-Okt-2018
10.	IKAI	Inti Kramik Alam Asri Industri Tbk	04-Jun-1997
11.	KIAS	Kramika Indonesia Assosiasi Tbk	08-Des-1994
12.	MARK	Mark Dynamics Indonesia Tbk	12-Jul-2017
13.	MLIA	Mulia Industrindo Tbk	17-Jan-1994
14.	TOTO	Surya Toto Indonesia Tbk	30-Okt-1990
15.	ALKA	Alaska Industrindo Tbk	12-Jul-1990
16.	ALMI	Alumindo Light Metal Industry Tbk	02-Jan-1997
17.	BAJA	Saranacentral Bajatama Tbk	21-Des-2011
18.	BTON	Beton Jaya Manunggal Tbk	18-Jul-2001
19.	CTBN	Citra Turbindo Tbk	28-Nop-1989
20.	GDST	Gunawan Dianjaya Steel Tbk	23-Des-2009
21.	GGRP	Gunung Raja Paksi Tbk	19-Sep-2019
22.	INAI	Indal Aluminium Industry Tbk	05-Des-1994

23.	ISSP	Steel Pipe Industry of Indonesia Tbk	22-Feb-2013
24.	JKSW	Jakarta Kyoei Steel Work LTD Tbk	06-Agu-1997
25.	KRAS	Krakatau Steel (Persero) Tbk	10-Nop-2010
26.	LION	Lion Metal Works Tbk	20-Agu-1993
27.	LMSH	Lionmesh Prima Tbk	04-Jun-1990
28.	NIKL	Pelat Timah Nusantara Tbk	14-Des-2009
29.	PICO	Pelangi Inda Cenindo Tbk	23-Sep-1996
30.	PURE	Trinitan Metals and Minerals Tbk	09-Okt-2019
31.	TBMS	Tembaga Mulia Semanan Tbk	30-Sep-1993
32.	AKKU	Alam Karya Unggul Tbk	01-Nop-2004
33.	AKPI	Argha Karya Prima Industry Tbk	18-Des-1992
34.	APLI	Asiaplast Industries Tbk	01-Mei-2000
35.	BRNA	Berlina Tbk	06-Nop-1989
36.	ESIP	Sinergi Inti Plastindo Tbk	14-Nov-2019
37.	FPNI	Lotte Chemical Titan Tbk	21-Mar-2002
38.	IGAR	Champion Pasific Indonesia Tbk	05-Nop-1990
39.	IMPC	Impack Pratama Industri Tbk	17-Des-2014
40.	IPOL	Indopoly Swakarsa Industry Tbk	09-Jul-2010
41.	PBID	Panca Budi Idaman Tbk	13-Des-2017
42.	SIMA	Siwarni Makmur Tbk	03-Jun-1994
43.	SMKL	Satyamitra Kemas Lestari Tbk	11-Jul-2019
44.	TALF	Tunas Alfin Tbk	12-Feb-2001
45.	TRST	Trias Sentosa Tbk	02-Jul-1990
46.	YPAS	Yana Prima Hasta Persada Tbk	15-Mar-2008
47.	CPIN	Charoen Pokphand Indonesia Tbk	18-Mar-1991



48.	JPFA	Japfa Comfeed Indonesia Tbk	23-Okt-1989
49.	MAIN	Malindo Feedmill Tbk	10-Feb-2006
50.	SIPD	Siearad Produce Tbk	27-Des-1996
51.	IFII	Indonesia Fibreboard Industry Tbk	10-Des-2019
52.	SINI	Singgaraja Putra Tbk	08-Nov-2019
53.	SULI	SLJ Global Tbk	21-Mar-1994
54.	TIRT	Tirta Mahakam Resources Tbk	13-Des-1999
55.	ALDO	Alkindo Naratama Tbk	12-Jul-2011
56.	FASW	Fajar Surya Wisesa Tbk	01-Des-1994
57.	INKP	Indah Kiat Pulp & Paper Tbk	16-Jul-1990
58.	INRU	Toba Pulp Lestari Tbk	18-Jun-1990
59.	KBRI	Kertas Basuki Rachmat Indonesia Tbk	11-Jul-2008
60.	KDSI	Kedawung Setia Industrial Tbk	29-Jul-1996
61.	SPMA	Suparma Tbk	16-Nop-1994
62.	SWAT	Sriwahana Adityakarta Tbk	08-Jun-2018
63.	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	03-Apr-1990
64.	AMIN	Ateliers Mecaniques D'Indonesie Tbk	10-Des-2015
65.	ARKA	Arkha Jayanti Persada Tbk	10-Jul-2019
66.	GMFI	Garuda Maintenance Facility Aero Asia Tbk	10-Okt-2017
67.	KPAL	Steadfast Marine Tbk	08-Jun-2018
68.	KRAH	Grand Kartech Tbk	08-Nov-2013
69.	ASII	Astra International Tbk	04-Apr-1990
70.	AUTO	Astra Otoparts Tbk	15-Jun-1998
71.	BOLT	Garuda Metalindo Tbk	07-Jul-2015
72.	BRAM	Indo Kordsa Tbk	05-Sep-1990

73.	GDYR	Goodyear Indonesia Tbk	01-Des-1980
74.	GJTL	Gajah Tunggal Tbk	08-Mei-1990
75.	IMAS	Indomobil Sukses International Tbk	15-Sep-1993
76.	INDS	Inspiring Tbk	10-Agu-1990
77.	LPIN	Multi Prima Sejahtera Tbk	05-Feb-1990
78.	MASA	Multistrada Arah Sarana Tbk	09-Jun-2005
79.	NIPS	Nipress Tbk	24-Jul-1991
80.	PRAS	Prima Alloy Steel Universal Tbk	12-Jul-1990
81.	SMSM	Selamat Sempurna Tbk	09-Sep-1996
82.	ADMG	Polychem Indonesia Tbk	20-Oct-1993
83.	ARGO	Argo Pantes Tbk	07-Jan-1991
84.	BELL	Trisula Textile Industries Tbk	03-Oct-2017
85.	CNTB	Century Textile Industry Tbk	22-May-1979
86.	ERTX	Eratex Djaya Tbk	21-Agu-1990
87.	ESTI	Ever Shine Tex Tbk	13-Oct-1992
88.	HDTX	Panasia Indo Resources Tbk	06-Jun-1990
89.	INDR	Indo Rama Synthetic Tbk	03-Aug-1990
90.	MYTX	Indo Pacific Investama Tbk	10-Oct-1989
91.	PBRX	Pan Brothers Tbk	16-Aug-1990
92.	POLU	Golden Flower Tbk	26-Jun-2019
93.	POLY	Asia Pasific Fibers Tbk	12-Mar-1991
94.	RICY	Ricky Putra Globalindo Tbk	22-Jan-1998
95.	SRIL	Sri Rejeki Isman Tbk	17-Jun-2013
96.	SSTM	Sunson Textile Manufacturer Tbk	20-Aug-1997
97.	STAR	Start Petrochem Tbk	13-Jul-2011

98.	TFCO	Tifico Fiber Indonesia Tbk	26-Feb-1980
99.	TRIS	Trisula International Tbk	28-Jun-2012
100.	UCIT	Uni-Charm Indonesia Tbk	20-Des-2019
101.	UNIT	Nusantara Inti Corpora Tbk	18-Apr-2002
102.	ZONE	Mega Perintis Tbk	12-Des-2018
103.	BATA	Sepatu Bata Tbk	24-Mar-1982
104.	BIMA	Primarindo Asia Infrastructure Tbk	30-Agu-1994
105.	CCSI	Communication Cable System Indonesia Tbk	18-Jun-2019
106.	IKBI	Sumi Indo Kabel Tbk	21-Jan-1991
107.	JECC	Jembo Cable Company Tbk	18-Nop-1992
108.	KBLI	KMI Wire and Cable Tbk	06-Jul-1992
109.	KBLM	Kabelindo Murni Tbk	01-Jun-1992
110.	SCCO	Supreme Cable Manufacturing and Commerce	20-Jul-1982
111.	VOKS	Voksel Electric Tbk	20-Des-1990
112.	JSKY	Sky Energy Indonesia Tbk	28-Mar-2018
113.	PTSN	Sat Nusa Persada Tbk	08-Nop-2007
114.	SLIS	Gaya Abadi Sempurna Tbk	07-Okt-2019
115.	AGII	Aneka Gas Industri Tbk	28-sep-2016
116.	BRPT	Barito Pasific Tbk	01-okt-1993
117.	BUDI	Budi Starch & Sweetener Tbk	08-Mei-1995
118.	DPNS	Duta Pertiwi Nusantara Tbk	08- Agu-1990
119.	EKAD	Ekadharma International Tbk	14- Agu- 1990
120.	ETWA	Eteri ndo Wahanatama Tbk	16- Mei- 1997
121.	INCI	Intan Wijaya International Tbk	24 Jul-1990
122.	MDKI	Emdeki Utama Tbk	25- Sep- 2017

123.	MOLI	Madusari Murni Indah Tbk	30- Agu-2018
124.	SRSN	Indo Acitama Tbk	11 Jan 1993
125.	TPIA	Chandra Asri Petrochemichal Tbk	26 Mei 2008
126.	UNIC	Unggul Indah Cahaya Tbk	06 Nop 1989

## Lampiran 3

## Data Current Ratio Perusahaan Sampel

Kode Perusahaan	Current Ratio			
	2018	2019	2020	2021
INTP	3,1372637	3,3121304	2,9173231	2,4398404
SMBR	2,1343688	2,2879894	1,2958562	2,7728647
SMGR	1,9671614	1,3609631	1,3527189	1,0745993
WTON	1,1186390	1,1571992	1,1150693	1,1124699
ARNA	1,7362669	1,7363839	1,9635233	2,4004631
MARK	2,2189329	3,0585484	1,1924853	2,1417399
MLIA	0,9349740	1,2531540	1,0513076	1,4250168
BTON	5,7881789	4,5291166	4,7122723	3,4710271
INAI	1,0233128	1,0783684	1,1123116	1,0205380
ISSP	1,4114693	1,3949772	1,4399384	1,6015514
AKPI	1,0150968	1,0841954	1,0342208	1,1220054
IGAR	5,7625110	7,7190222	10,4797859	7,2477054
IMPC	3,5642259	2,4519927	2,0743727	2,1623945
PBID	2,3858132	2,6063669	3,7707946	3,7765143
TALF	2,5918065	2,7012455	1,8611360	1,9563697
TRST	1,1370361	1,0723819	1,1491028	1,1725717
CPIN	2,9787349	2,5630296	2,5262645	2,0054693
JPFA	1,7982258	1,7333357	1,9550209	2,0046461
SIPD	1,1020222	1,1841917	1,0806113	1,0663940
ALDO	1,6192109	1,8112522	1,7655464	1,8307715
FASW	1,1726203	0,7040903	0,8094165	0,8282005
KDSI	1,1693236	1,2397901	1,6459596	1,8670713
SPMA	3,7614258	1,6199826	1,7325379	2,2281660
ASII	1,1263276	1,2910706	1,5432024	1,5442772
INDS	5,2113375	5,8281978	6,1667993	3,4920452
LPIN	7,9248070	13,0415734	9,0523821	7,2552432
SMSM	3,9432438	4,6365158	5,7605976	4,1752774
SCCO	1,9075042	2,0949533	4,4282803	6,8223238
SMCB	0,8765536	0,3292518	1,0180983	1,3433505
WSBP	1,3969927	1,3365301	0,5476259	0,4370484
AMFG	1,2702932	1,0269323	0,8038808	0,9892134
IKAI	0,4689460	0,7873295	0,4798251	0,8740286
KIAS	2,9144816	1,5212169	1,6719321	2,4462222
TOTO	2,9535135	3,6586746	4,3254070	3,6218302
GDST	0,7778288	0,7874114	0,6275000	0,4854781
JKSW	2,7454627	2,4220514	2,9390705	2,9272384
LION	3,5138630	3,8175439	3,8622592	3,2458279
LMSH	5,2931081	3,7213553	3,4356511	4,5044333

AKKU	2,7018097	0,7470214	0,3183919	0,1546438
APLI	1,0029622	1,4060197	1,5860795	1,3299012
BRNA	0,9839029	0,7917184	0,6183171	0,6197407
YPAS	1,0298899	1,5564996	1,7493625	1,7595857
MAIN	1,6966662	1,1811857	1,1985924	1,2560436
AUTO	1,4787628	1,6122566	1,8567301	1,5326763
BOLT	1,7868587	2,0055261	1,6313393	1,5331491
GJTL	1,4960960	1,4938107	1,6053617	1,7626744
IMAS	0,7493202	0,7748761	0,7558050	0,7152627
PRAS	0,7724738	0,6016062	2,3795993	1,8515305
BELL	1,8043726	1,4449129	1,3701859	1,5261719
HDTX	0,1579766	0,0860863	0,0845542	0,0587186
RICY	1,2183319	1,2598239	1,3485454	2,6936098
SSTM	2,2299706	1,5858713	1,4935723	2,2923952
TRIS	1,5988596	1,8180643	1,8888552	2,0496669
BATA	2,9529140	3,3092294	1,3821843	1,5098928
BIMA	0,9543640	1,4838224	0,9431322	0,6151606
JECC	1,1245511	1,2520908	1,3613747	1,1810077
KBLI	2,4639870	2,9091549	5,2915055	11,7624983
KBLM	1,3036391	1,3637322	1,9069087	1,5466036
VOKS	1,2758276	1,7752742	1,8405652	1,2113953
AGII	1,2219865	0,8748158	1,0091792	1,0325416
BUDI	1,0031564	1,0064603	1,1438137	1,1666460
DPNS	7,7361044	21,7045160	206,8642449	9,4574430
EKAD	5,0499466	6,9169657	8,1050335	7,7580746
ETWA	0,0242222	0,0578540	0,0983707	0,1998002
INCI	3,0361458	3,6228487	3,7174596	2,5110318
MDKI	7,0169972	7,0508442	9,2826894	7,8593879
SRSN	2,4527999	2,4689493	2,1713377	2,4804911

## Lampiran 4

## Data Debt to Equity Ratio Perusahaan Sampel

Kode Perusahaan	Debt Equity Ratio			
	2018	2019	2020	2021
INTP	0,1966693	0,2004955	0,2330612	0,2674535
SMBR	0,5943017	0,5998855	0,6834986	0,6784002
SMGR	0,5570549	1,2957406	1,1379489	0,8782702
WTON	1,8314666	1,9465739	1,5096104	1,5894672
ARNA	0,5073056	0,5288621	0,5099103	0,4261162
MARK	0,3379456	0,4756522	0,7576930	0,4502424
MLIA	1,3484435	1,2732641	1,1451286	0,7950221
BTON	0,1867691	0,2514574	0,2448172	0,3686381
INAI	3,6092717	2,7989804	3,3433476	2,9919928
ISSP	1,2274934	1,0733138	0,8218844	0,8740719
AKPI	1,4885123	1,2304212	1,0125537	1,2800477
IGAR	0,1807434	0,1502432	0,1217709	0,1705111
IMPC	0,7272690	0,7760097	0,8398838	0,7067794
PBID	0,4867427	0,4020405	0,2553346	0,2301669
TALF	0,2528445	0,3181539	0,4452987	0,4984765
TRST	0,9151386	1,0000465	0,8538185	0,8795852
CPIN	0,4256547	0,3930143	0,3344631	0,4093858
JPFA	1,2553557	1,1999161	1,2740824	1,1819651
SIPD	1,6031056	1,6967452	1,9070238	2,0173583
ALDO	0,9931199	0,7343523	0,6158511	0,7213606
FASW	1,5569627	1,2912667	1,5121223	1,6119313
KDSI	1,5062844	1,0612286	0,8775689	0,8739340
SPMA	0,8076345	0,7220067	0,5123919	0,5126376
ASII	0,9769733	0,8845167	0,7303458	0,7035503
INDS	0,1313014	0,1019076	0,1023972	0,1887689
LPIN	0,1024454	0,0712743	0,0897800	0,0945580
SMSM	0,3027173	0,2721521	0,2745000	0,3287602
SCCO	0,4309706	0,4010272	0,1431605	0,0672694
SMCB	1,9093156	1,8023178	1,7408980	0,9219583
WSBP	0,9312083	1,5161813	-10,8261006	-3,4768779
AMFG	1,3445691	1,5625313	1,7174403	1,2479947
IKAI	0,6836200	0,4811347	0,5277484	0,5863680
KIAS	0,2580290	0,3601200	0,1984468	0,1814624
TOTO	0,5015051	0,5166679	0,6154450	0,6037246
GDST	0,5088140	0,9169350	0,8752685	1,0098774
JKSW	-1,3856118	-1,3653848	-1,3384822	-1,3407269
LION	0,4651426	0,4679292	0,4619031	0,5551648
LMSH	0,2060036	0,2944079	0,3242665	0,2586684

AKKU	0,4309652	0,5946471	0,2279995	0,5545981
APLI	1,4643231	0,9707738	0,9731020	0,8667348
BRNA	1,1912121	1,3727810	1,5637906	1,3743325
YPAS	1,8011284	1,2928598	1,1004546	1,1158590
MAIN	1,2359704	1,2507139	1,2746091	1,4883707
AUTO	0,4107034	0,3746760	0,3468526	0,4306665
BOLT	0,7782031	0,6634245	0,5986034	0,6736770
GJTL	2,3546713	2,0239241	1,5939137	1,6477280
IMAS	3,0238531	3,7510639	2,8068120	2,9718781
PRAS	1,3767965	1,5663051	2,2103845	2,3605986
BELL	0,8101910	1,1327504	1,1605335	1,0189722
HDTX	3,3113198	5,0406032	17,3037656	17,9524425
RICY	2,4604838	2,5425525	3,6569317	4,5824504
SSTM	1,6117228	1,5693461	1,5871405	0,9282869
TRIS	0,8327351	0,7366373	0,6580526	0,6105047
BATA	0,3769568	0,3213085	0,6222081	0,5289371
BIMA	-2,2145146	2,8229931	6,5962194	22,3211092
JECC	1,9687517	1,4979164	1,0596514	1,4948167
KBLI	0,5976624	0,4927738	0,2806432	0,1109905
KBLM	0,5805281	0,5139043	0,2199943	0,2338416
VOKS	1,6938031	1,7288145	1,6216886	2,1941479
AGII	1,1118787	1,1278508	1,1056065	1,2787524
BUDI	1,7664283	1,3338715	1,2410419	1,1569680
DPNS	0,1601550	0,1277545	0,1140602	0,1762770
EKAD	0,1775988	0,1357007	0,1361008	0,1311776
ETWA	-5,2538964	-4,2483246	-4,9365804	-10,1759963
INCI	0,2231903	0,1920584	0,2060070	0,3455028
MDKI	0,0993599	0,1071395	0,0940516	0,0884862
SRSN	0,4374099	0,5142752	0,5425520	0,4142591



## Lampiran 5

## Data Return on Assets Perusahaan Sampel

Kode Perusahaan	Return On Assets			
	2018	2019	2020	2021
INTP	0,0446926	0,0679719	0,0660581	0,0684301
SMBR	0,0137367	0,0053980	0,0019141	0,0089068
SMGR	0,0607615	0,0297121	0,0342837	0,0272187
WTON	0,0547908	0,0494019	0,0144725	0,0091210
ARNA	0,0957149	0,1209887	0,1655762	0,2121589
MARK	0,2574992	0,1994374	0,2003464	0,3636199
MLIA	0,0359217	0,0220165	0,0095887	0,1057136
BTON	0,1279552	0,0593167	0,0190974	0,0356005
INAI	0,0288881	0,0276678	0,0028594	0,0027987
ISSP	0,0075055	0,0289040	0,0289364	0,0684851
AKPI	0,0209178	0,0195750	0,0249617	0,0443147
IGAR	0,0783455	0,0985059	0,0912660	0,1285371
IMPC	0,0445211	0,0372412	0,0429370	0,0721961
PBID	0,1296443	0,0956111	0,1543194	0,1472777
TALF	0,0462876	0,0206580	0,0125392	0,0142921
TRST	0,0147480	0,0089473	0,0174377	0,0434183
CPIN	0,1646397	0,1237410	0,1234249	0,1020991
JPFA	0,0978036	0,0748007	0,0470837	0,0745338
SIPD	0,0118535	0,0322876	0,0054759	0,0053917
ALDO	0,0480440	0,0847698	0,0685134	0,0832262
FASW	0,1281671	0,0901073	0,0306868	0,0462273
KDSI	0,0551682	0,0511234	0,0483085	0,0538540
SPMA	0,0360220	0,0552270	0,0701728	0,1071774
ASII	0,0794056	0,0756369	0,0549108	0,0696576
INDS	0,0445898	0,0357976	0,0207875	0,0499838
LPIN	0,1086081	0,0920807	0,0199308	0,0752981
SMSM	0,2261707	0,2055616	0,1597132	0,1882370
SCCO	0,0609804	0,0689883	0,0636320	0,0301696
SMCB	-0,0443551	0,0255041	0,0313909	0,0335447
WSBP	0,0724901	0,0569031	-0,4991615	-0,2823802
AMFG	0,0007822	-0,0151319	-0,0541328	0,0430436
IKAI	0,0533160	-0,0528290	-0,0584002	-0,0462919
KIAS	-0,0464711	-0,4014246	-0,0506666	-0,0055546
TOTO	0,1196681	0,0481751	-0,0098763	0,0493423
GDST	-0,0649466	0,0152438	-0,0490168	-0,0402225
JKSW	-0,2548806	-0,0077026	-0,0063027	-0,0003194
LION	0,0210856	0,0013466	-0,0147744	-0,0062131
LMSH	0,0180390	-0,1240430	-0,0562318	0,0447842

AKKU	-0,0089709	-0,1747679	-0,0120128	-0,1668120
APLI	-0,0466966	0,0228702	-0,0158056	0,0538566
BRNA	-0,0096137	-0,0720618	-0,0951577	-0,0956493
YPAS	-0,0273189	0,0125387	0,0302226	-0,0367391
MAIN	0,0655574	0,0327896	-0,0083336	0,0111053
AUTO	0,0428456	0,0510106	-0,0024943	0,0374654
BOLT	0,0577106	0,0406763	-0,0512818	0,0604709
GJTL	-0,0037824	0,0142716	0,0179350	0,0043306
IMAS	0,0027460	0,0034863	-0,0139585	-0,0050044
PRAS	0,0038869	-0,0263251	-0,0029651	-0,0004336
BELL	0,0410833	0,0392863	-0,0298766	0,0079560
HDTX	-0,3918435	-0,1549663	-0,1248841	-0,1092647
RICY	0,0120033	0,0106300	-0,0446650	-0,0390117
SSTM	0,0019781	-0,0316003	-0,0318512	0,1204551
TRIS	0,0234057	0,0202545	-0,0037301	0,0169924
BATA	0,0774869	0,0271580	-0,2292729	-0,0784899
BIMA	0,0385956	0,5895086	-0,1565291	-0,0918458
JECC	0,0420660	0,0542780	0,0078762	-0,0271620
KBLI	0,0726237	0,1110510	-0,0244855	0,0342617
KBLM	0,0313281	0,0300896	0,0063927	-0,0086828
VOKS	0,0424356	0,0687758	0,0009548	-0,0728690
AGII	0,0172049	0,0147317	0,0140227	0,0259027
BUDI	0,0148739	0,0213420	0,0226436	0,0306436
DPNS	0,0291141	0,0123772	0,0075658	0,0627305
EKAD	0,0867784	0,0799420	0,0886607	0,0930798
ETWA	-0,1268873	-0,0796258	0,0688214	-0,1182789
INCI	0,0426093	0,0340656	0,0675965	0,0216114
MDKI	0,0369645	0,0355696	0,0411684	0,0394266
SRSN	0,0564012	0,0549622	0,0486877	0,0308581

## Lampiran 6

Data *Total Asset Turnover* Perusahaan Sampel

Kode Perusahaan	<i>Total Asset Turnover</i>			
	2018	2019	2020	2021
INTP	0,5466380	0,5752668	0,5187234	0,5651914
SMBR	0,3603790	0,3588978	0,3001315	0,3010764
SMGR	0,6042794	0,5058212	0,4508827	0,4569403
WTON	0,7803199	0,6851863	0,5645022	0,4830606
ARNA	1,1927345	1,1960185	1,1225186	1,1387808
MARK	1,0232403	0,8193579	0,7856309	1,1066780
MLIA	1,0595050	0,6750619	0,6502999	0,7268269
BTON	0,5405208	0,5305565	0,4833939	0,4164860
INAI	0,8069613	1,0026732	0,7370581	0,9309715
ISSP	0,6879492	0,7605058	0,6213224	0,7578644
AKPI	0,7775573	0,8106968	0,8433764	0,8103028
IGAR	1,3632401	1,2573640	1,1104414	1,1985988
IMPC	0,5886843	0,5980329	0,6664621	0,7783920
PBID	1,8962501	1,9807711	1,5985424	1,5855824
TALF	0,8390852	0,6957083	0,6931978	0,6674764
TRST	0,6139974	0,5900394	0,7119777	0,7890635
CPIN	1,9517950	1,9975614	1,3645619	1,4583817
JPFA	1,4763835	1,4589060	1,4243715	1,5697391
SIPD	1,4262484	1,6618110	1,6578978	1,9468006
ALDO	1,3273786	1,1851894	1,1597909	1,2035477
FASW	0,9063569	0,7690206	0,6870305	0,8970510
KDSI	1,6730804	1,7827467	1,5437736	1,6616259
SPMA	1,0466187	1,0598747	0,9289441	1,0175880
ASII	0,6939291	0,6738474	0,5175767	0,6356602
INDS	0,9668557	0,7378898	0,5753860	0,8353247
LPIN	0,3156956	0,2719396	0,3051173	0,3875290
SMSM	1,4041656	1,2667638	0,9579820	1,0760092
SCCO	1,2388808	1,2955052	1,2346144	1,0685545
SMCB	0,5559343	0,5651128	0,4874221	0,5219770
WSBP	0,5255515	0,4623890	0,2574696	0,2005312
AMFG	0,5269128	0,4909303	0,4732418	0,6413391
IKAI	0,0084342	0,0622636	0,0720407	0,1498630
KIAS	0,5139348	0,5967996	0,4280192	0,5524521
TOTO	0,7691295	0,7045125	0,5220810	0,5614891
GDST	1,1512183	1,0535596	0,8385771	1,0557281
JKSW	0,0008210	0,0003318	0,0000000	0,0086999
LION	0,6092113	0,5413944	0,4608508	0,4335660
LMSH	1,4999296	1,2086985	0,8698679	1,1587537

AKKU	0,0999370	0,0231465	0,2857172	0,0041759
APLI	0,8705691	1,0446632	0,8009483	0,9755073
BRNA	0,5360300	0,5397589	0,5715821	0,5203416
YPAS	1,2473993	1,3949243	1,0994317	1,3132774
MAIN	1,5466175	1,6036994	1,4977023	1,6794273
AUTO	0,9664393	0,9643516	0,7818938	0,8940539
BOLT	0,9046143	0,9533191	0,7049320	0,8636654
GJTL	0,7787310	0,8453202	0,7555308	0,8317023
IMAS	0,4355846	0,4164583	0,3769096	0,3758063
PRAS	0,3514856	0,2055071	0,1800725	0,1600085
BELL	1,1825633	1,2089093	0,9712457	0,8163821
HDTX	0,8998591	0,0197496	0,0275961	0,0339638
RICY	1,3690995	1,3280969	0,7404349	0,8120876
SSTM	0,7297464	0,6879129	0,4574066	0,4814788
TRIS	1,2063244	1,2889431	1,0676642	1,0354564
BATA	1,1321081	1,0789262	0,5927633	0,6717582
BIMA	1,4883145	0,5130212	0,2549402	0,1913540
JECC	1,5258596	1,5492219	1,0403286	0,9910326
KBLI	1,3066781	1,2654540	0,6541660	0,6464527
KBLM	0,9577215	0,8946489	0,8607858	0,8109935
VOKS	1,0800829	0,8816834	0,6290782	0,5910793
AGII	0,3118734	0,3138617	0,3072656	0,3354498
BUDI	0,7801971	1,0013338	0,9199661	1,1274762
DPNS	0,4450303	0,3737879	0,3045750	0,4063864
EKAD	0,8667609	0,7831775	0,6206593	0,5404070
ETWA	0,0218735	0,1993786	0,0004427	0,0035267
INCI	0,9402061	0,9407774	0,8856998	1,0196166
MDKI	0,4367228	0,3784162	0,3594421	0,3551685
SRSN	0,8750827	0,8783666	0,9825218	1,0554194

## Lampiran 7

## Hasil Olah Data SPSS

## Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
CR_Sebelum	134	2.405223374	2.5407133713	.0242222	21.7045160
CR_Saat	134	3.925545908	17.8031457794	.0587186	206.8642449
DER_Sebelum	134	.865949014	1.1561512378	-5.2538964	5.0406032
DER_Saat	134	1.072932658	3.2979612672	-10.8261006	22.3211092
ROA_Sebelum	134	.033526357	.0976047671	-.4014246	.5895086
ROA_Saat	134	.016685729	.0904909936	-.4991615	.3636199
TATO_Sebelum	134	.865889113	.4521814602	.0003318	1.9975614
TATO_Saat	134	.736236859	.4095461299	.0000000	1.9468006

## One-Sample Kolmogorov-Smirnov Test

		CR_Sebelum	CR_Saat
N		134	134
Normal Parameters <sup>a,b</sup>	Mean	2.405223374	3.925545908
	Std. Deviation	2.5407133713	17.8031457794
Most Extreme Differences	Absolute	.199	.414
	Positive	.197	.370
	Negative	-.199	-.414
Test Statistic		.199	.414
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>	.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## One-Sample Kolmogorov-Smirnov Test

		DER_Sebelum	DER_Saat
N		134	134
Normal Parameters <sup>a,b</sup>	Mean	.865949014	1.072932658
	Std. Deviation	1.1561512378	3.2979612672
Most Extreme Differences	Absolute	.209	.335
	Positive	.103	.308
	Negative	-.209	-.335
Test Statistic		.209	.335
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>	.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

### One-Sample Kolmogorov-Smirnov Test

		ROA_Sebelum	ROA_Saat
N		134	134
Normal Parameters <sup>a,b</sup>	Mean	.033526357	.016685729
	Std. Deviation	.0976047671	.0904909936
Most Extreme Differences	Absolute	.204	.151
	Positive	.153	.124
	Negative	-.204	-.151
Test Statistic		.204	.151
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>	.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

### One-Sample Kolmogorov-Smirnov Test

		TATO_Sebelum	TATO_Saat
N		134	134
Normal Parameters <sup>a,b</sup>	Mean	.865889113	.736236859
	Std. Deviation	.4521814602	.4095461299
Most Extreme Differences	Absolute	.055	.048
	Positive	.055	.048
	Negative	-.034	-.036
Test Statistic		.055	.048
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>	.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

### Ranks

		N	Mean Rank	Sum of Ranks
CR_Saat - CR_Sebelum	Negative Ranks	60 <sup>a</sup>	69.50	4170.00
	Positive Ranks	74 <sup>b</sup>	65.88	4875.00
	Ties	0 <sup>c</sup>		
	Total	134		

a. CR\_Saat < CR\_Sebelum

b. CR\_Saat > CR\_Sebelum

c. CR\_Saat = CR\_Sebelum

**Test Statistics<sup>a</sup>**

CR_Saat - CR_Sebelum	
Z	-.783 <sup>b</sup>
Asymp. Sig. (2-tailed)	.434

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

**Ranks**

		N	Mean Rank	Sum of Ranks
DER_Saat - DER_Sebelum	Negative Ranks	78 <sup>a</sup>	68.17	5317.00
	Positive Ranks	56 <sup>b</sup>	66.57	3728.00
	Ties	0 <sup>c</sup>		
	Total	134		

a. DER\_Saat < DER\_Sebelum

b. DER\_Saat > DER\_Sebelum

c. DER\_Saat = DER\_Sebelum

**Test Statistics<sup>a</sup>**

DER_Saat - DER_Sebelum	
Z	-1.764 <sup>b</sup>
Asymp. Sig. (2-tailed)	.078

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Ranks**

		N	Mean Rank	Sum of Ranks
ROA_Saat - ROA_Sebelum	Negative Ranks	80 <sup>a</sup>	71.04	5683.00
	Positive Ranks	54 <sup>b</sup>	62.26	3362.00
	Ties	0 <sup>c</sup>		
	Total	134		

a. ROA\_Saat < ROA\_Sebelum

b. ROA\_Saat > ROA\_Sebelum

c. ROA\_Saat = ROA\_Sebelum

**Test Statistics<sup>a</sup>**

ROA_Saat - ROA_Sebelum	
Z	-2.577 <sup>b</sup>
Asymp. Sig. (2-tailed)	.010

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

**Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	TATO_Sebelum & TATO_Saat	134	.865	.000

**Paired Samples Test**

		Paired Differences					t	df	Sig. (2- tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	TATO_Sebelum - TATO_Saat	.1296522537	.228007473	.0196968457	.09069 26559	.16861185 16	6.58 2	133	.000