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# LAMPIRAN

**Lampiran 1. Biodata**

**A. Data Pribadi**

Nama : Muh Ayyub A Maksum

Tempat, Tanggal Lahir : Makassar, 23 Juni 2002

Jenis Kelamin : Laki-laki

Alamat : Jl Bau Massepe 274/4

Kewarganegaraan : Warga Negara Indonesia

**B. Riwayat Pendidikan**

Pendidikan formal:

- SD Islam Al-Azhar 34 Makassar

- SMP Negeri 5 Makassar

- SMA Negeri 5 Makassar

- S1 Akuntansi Universitas Hasanuddin

- Tahun 2020: Pelatihan Basic Learning Skills, Characters, and Creativity (BALANCE) Universitas Hasanuddin.

- Tahun 2023/2024: *Non-degree exchange*, Sapienza University of Rome

**C. Pengalaman Organisasi dan Kerja**

Pengalaman organisasi:

- Staff divisi *media and public relations* (2021), bendahara umum (2022), dan *Advisory-board* (2023) Unit Kegiatan Mahasiswa (UKM) Debat Bahasa Inggris Universitas Hasanuddin

  *Indonesian International Students Mobility Award* (IISMA)

Pengalaman kerja:

- *Accounts payable oficer intern* PT Adi Sarana Armada Tbk.

- Tentor ekonomi PT Edufast Indonesia

- Asisten dosen Departemen Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin

**D. Prestasi**

- Juara 2 debat bahasa Inggris DUNNO Universitas Dian Nuswantoro (2021)

- Juara 3 debat bahasa inggris IVED Universitas Indonesia (2021)

- Juara 2 olimpiade akuntansi Politeknik Negeri Jakarta (2022)

- *Quarter-finalist National University Debating Championship* Pusat Prestasi Nasional (2022)

- Mahasiswa berprestasi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin (2023)

Dengan demikian biodata ini dibuat dengan sebenar-benarnya

Makassar, 29 Mei 2024

Muh Ayyub A Maksum

**Lampiran 2. Data Tabulasi Hitung Variabel**

| Nama Perusahaan | Tahun | X1 | X2 | X3 | Z | Y | X1Z | X2Z | X3Z |
|---|---|---|---|---|---|---|---|---|---|
| | 2018 | 1.63 | 1.47 | -0.23 | 26.05 | -0.34 | 42.41 | 38.20 | -6.09 |
| | 2019 | 1.69 | 1.62 | 0.12 | 26.62 | 0.20 | 44.93 | 43.06 | 3.28 |
| | 2020 | 4.69 | 0.41 | 0.11 | 28.29 | 0.05 | 132.65 | 11.70 | 3.09 |
| | 2021 | 3.41 | 0.27 | 0.11 | 29.18 | 0.03 | 99.66 | 7.75 | 3.27 |
| | 2022 | 2.49 | 0.36 | 0.03 | 29.21 | 0.01 | 72.77 | 10.65 | 0.79 |
| HYBE CORPORATION | 2023 | 1.07 | 0.41 | 0.08 | 29.31 | 0.03 | 31.24 | 11.94 | 2.47 |
| | 2018 | 2.71 | 0.78 | 0.19 | 25.79 | 0.15 | 69.82 | 20.21 | 5.02 |
| | 2019 | 2.70 | 0.75 | 0.20 | 26.06 | 0.15 | 70.32 | 19.49 | 5.23 |
| | 2020 | 3.81 | 0.64 | 0.20 | 26.13 | 0.13 | 99.67 | 16.85 | 5.36 |
| | 2021 | 2.73 | 0.61 | 0.35 | 26.48 | 0.21 | 72.32 | 16.18 | 9.22 |
| | 2022 | 2.34 | 0.84 | 0.20 | 26.74 | 0.16 | 62.53 | 22.50 | 5.22 |
| JYP ENTERTAINMENT | 2023 | 2.39 | 0.99 | 0.19 | 27.07 | 0.18 | 64.70 | 26.83 | 5.02 |
| | 2018 | 3.71 | 0.45 | 0.06 | 27.11 | 0.03 | 100.65 | 12.27 | 1.61 |
| | 2019 | 2.18 | 0.49 | -0.10 | 26.97 | -0.05 | 58.73 | 13.25 | -2.62 |
| | 2020 | 2.42 | 0.47 | 0.01 | 27.02 | 0.01 | 65.44 | 12.71 | 0.33 |
| | 2021 | 2.40 | 0.52 | 0.07 | 27.16 | 0.04 | 65.29 | 14.05 | 1.93 |
| | 2022 | 2.16 | 0.55 | 0.12 | 27.29 | 0.07 | 59.03 | 14.98 | 3.26 |
| YG ENTERTAINMENT | 2023 | 2.40 | 0.77 | 0.14 | 27.33 | 0.10 | 65.72 | 20.96 | 3.70 |
| | 2018 | 1.36 | 0.61 | 0.04 | 27.63 | 0.03 | 37.67 | 16.88 | 1.22 |
| | 2019 | 1.44 | 0.59 | -0.02 | 27.74 | -0.01 | 39.91 | 16.36 | -0.52 |
| | 2020 | 1.49 | 0.54 | -0.13 | 27.70 | -0.07 | 41.28 | 15.03 | -3.64 |
| | 2021 | 1.92 | 0.53 | 0.19 | 27.90 | 0.10 | 53.59 | 14.89 | 5.29 |
| | 2022 | 1.80 | 0.58 | 0.09 | 28.01 | 0.05 | 50.43 | 16.29 | 2.56 |
| SM ENTERTAINMENT | 2023 | 1.65 | 0.62 | 0.09 | 28.06 | 0.06 | 46.38 | 17.51 | 2.55 |

**Lampiran 3. Statistik Deskriptif** *Current Ratio*

## Descriptive Statistics

|  | N | Range | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|---|
| 2018 | 4 | 2.35 | 1.36 | 3.71 | 2.3527 | 1.07690 |
| 2019 | 4 | 1.26 | 1.44 | 2.70 | 2.0007 | .55727 |
| 2020 | 4 | 3.20 | 1.49 | 4.69 | 3.1039 | 1.42446 |
| 2021 | 4 | 1.49 | 1.92 | 3.41 | 2.6175 | .62710 |
| 2022 | 4 | .69 | 1.80 | 2.49 | 2.1980 | .29715 |
| 2023 | 4 | 1.34 | 1.07 | 2.40 | 1.8783 | .64542 |
| Valid N (listwise) | 4 |  |  |  |  |  |

**Lampiran 4. Statistik Deskriptif** *Total Asset Turnover Ratio*

## Descriptive Statistics

|  | N | Range | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|---|
| 2018 | 4 | 1.01 | .45 | 1.47 | .8283 | .44630 |
| 2019 | 4 | 1.13 | .49 | 1.62 | .8616 | .51506 |
| 2020 | 4 | .23 | .41 | .64 | .5179 | .09976 |
| 2021 | 4 | .35 | .27 | .61 | .4819 | .14986 |
| 2022 | 4 | .48 | .36 | .84 | .5841 | .19630 |
| 2023 | 4 | .58 | .41 | .99 | .6974 | .24538 |
| Valid N (listwise) | 4 |  |  |  |  |  |

**Lampiran 5. Statistik Deskriptif** *Net Profit Margin*

## Descriptive Statistics

|  | N | Range | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|---|
| 2018 | 4 | .43 | −.23 | .19 | .0160 | .17975 |
| 2019 | 4 | .30 | −.10 | .20 | .0521 | .13473 |
| 2020 | 4 | .34 | −.13 | .20 | .0488 | .14360 |
| 2021 | 4 | .28 | .07 | .35 | .1802 | .12223 |
| 2022 | 4 | .17 | .03 | .20 | .1083 | .06965 |
| 2023 | 4 | .10 | .08 | .19 | .1239 | .04680 |
| Valid N (listwise) | 4 |  |  |  |  |  |

## Lampiran 6. Statistik Deskriptif Ukuran Perusahaan

**Descriptive Statistics**

|  | N | Range | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|---|
| 2018 | 4 | 8.43E+11 | 1.59E+11 | 1.00E+12 | 4.904E+11 | 3.932E+11 |
| 2019 | 4 | 9.08E+11 | 2.08E+11 | 1.12E+12 | 5.507E+11 | 3.971E+11 |
| 2020 | 4 | 1.70E+12 | 2.24E+11 | 1.92E+12 | 9.400E+11 | 7.430E+11 |
| 2021 | 4 | 4.41E+12 | 3.17E+11 | 4.73E+12 | 1.746E+12 | 2.032E+12 |
| 2022 | 4 | 4.46E+12 | 4.11E+11 | 4.87E+12 | 1.864E+12 | 2.052E+12 |
| 2023 | 4 | 4.77E+12 | 5.72E+11 | 5.35E+12 | 2.050E+12 | 2.237E+12 |
| Valid N (listwise) | 4 |  |  |  |  |  |

## Lampiran 7. Statistik Deskriptif *Return on Assets*
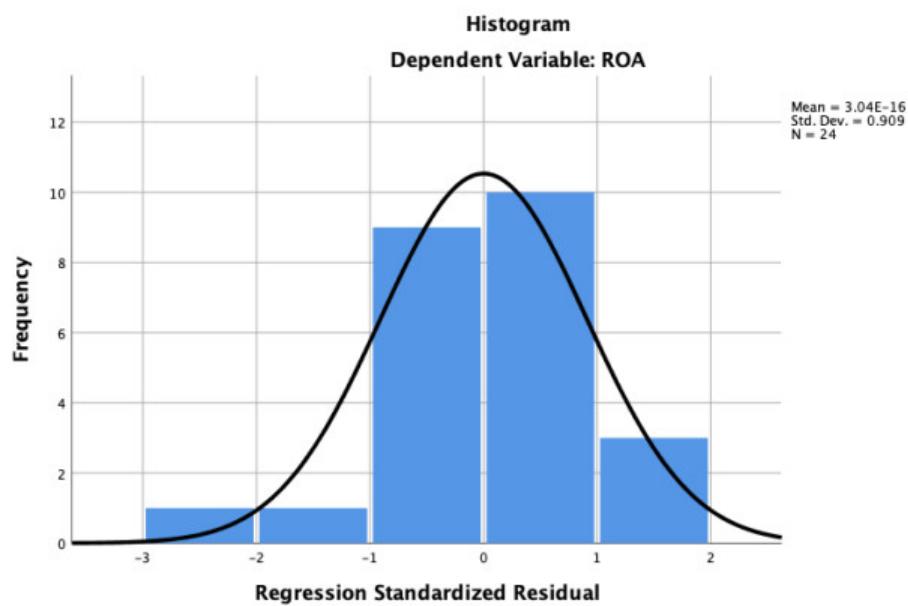
**Descriptive Statistics**

|  | N | Range | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|---|
| 2018 | 4 | .50 | −.34 | .15 | −.0342 | .21411 |
| 2019 | 4 | .25 | −.05 | .20 | .0727 | .12053 |
| 2020 | 4 | .20 | −.07 | .13 | .0280 | .08467 |
| 2021 | 4 | .18 | .03 | .21 | .0951 | .08470 |
| 2022 | 4 | .15 | .01 | .16 | .0732 | .06519 |
| 2023 | 4 | .15 | .03 | .18 | .0946 | .06608 |
| Valid N (listwise) | 4 |  |  |  |  |  |

## Lampiran 9. Hasil Uji Normalitas
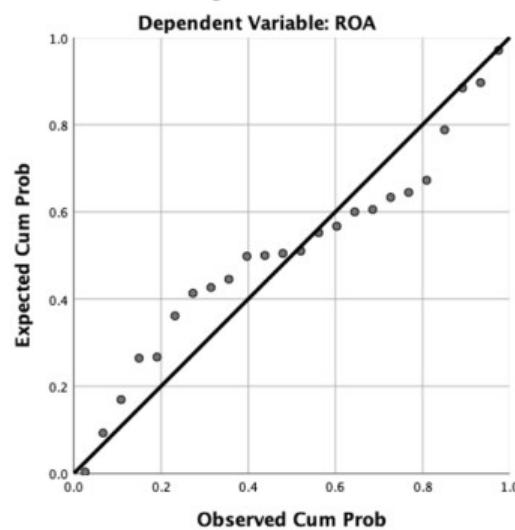
**One-Sample Kolmogorov-Smirnov Test**

|  |  | Unstandardized Residual |
|---|---|---|
| N |  | 24 |
| Normal Parameters[a,b] | Mean | .0000000 |
|  | Std. Deviation | .04439057 |
| Most Extreme Differences | Absolute | .155 |
|  | Positive | .145 |
|  | Negative | −.155 |
| Test Statistic |  | .155 |
| Asymp. Sig. (2-tailed) |  | .142[c] |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

**Histogram**
**Dependent Variable: ROA**

Mean = 3.04E-16
Std. Dev. = 0.909
N = 24



**Normal P–P Plot of Regression Standardized Residual**
**Dependent Variable: ROA**
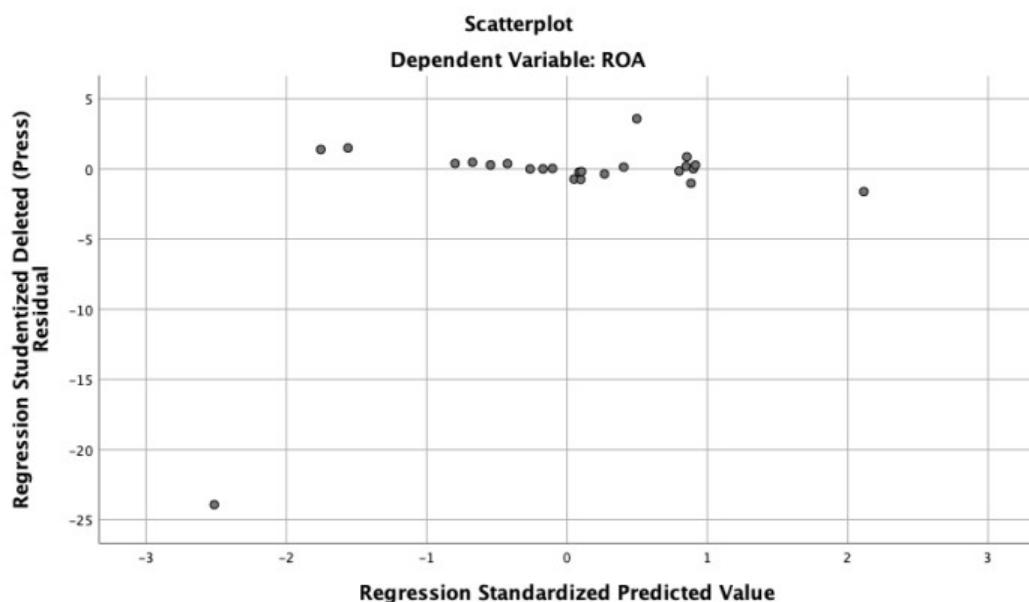
## Lampiran 10. Hasil Uji Multikolinearitas

| Coefficients^a | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | −.043 | .408 | | −.105 | .917 | | |
| | CR | −.012 | .014 | −.088 | −.841 | .411 | .733 | 1.364 |
| | TATO | .015 | .044 | .042 | .346 | .733 | .529 | 1.889 |
| | NPM | .880 | .089 | .953 | 9.867 | .000 | .851 | 1.174 |
| | Ukuran Perusahaan | .001 | .014 | .012 | .100 | .922 | .562 | 1.778 |

a. Dependent Variable: ROA

74

**Lampiran 11. Hasil Uji Heteroskedastisitas**



Scatterplot
Dependent Variable: ROA

**Lampiran 12. Hasil Uji Autokorelasi**

## Model Summary[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin–Watson |
|---|---|---|---|---|---|
| 1 | .921[a] | .849 | .817 | .04884 | 2.106 |

a. Predictors: (Constant), Ukuran Perusahaan, CR, NPM, TATO

b. Dependent Variable: ROA

**Lampiran 13. Tabel Hasil Uji Regresi**

### ANOVA[a]

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | .284 | 7 | .041 | 41.722 | .000[b] |
| | Residual | .016 | 16 | .001 | | |
| | Total | .300 | 23 | | | |

a. Dependent Variable: ROA

b. Predictors: (Constant), X3Z, TATO, CR, Ukuran, X1Z, X2Z, NPM

### Coefficients[a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .421 | .895 | | .471 | .644 |
| | CR | -.142 | .268 | -1.075 | -.529 | .604 |
| | TATO | -2.888 | .941 | -7.996 | -3.071 | .007 |
| | NPM | 10.407 | 2.358 | 11.273 | 4.414 | .000 |
| | Ukuran | -.020 | .032 | -.169 | -.608 | .552 |
| | X1Z | .005 | .010 | 1.138 | .569 | .577 |
| | X2Z | .112 | .036 | 7.971 | 3.150 | .006 |
| | X3Z | -.359 | .088 | -10.340 | -4.078 | .001 |

a. Dependent Variable: ROA

**Lampiran 13. Tabel Hasil Uji R Square**

### Model Summary
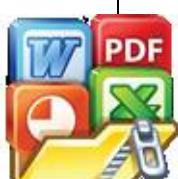
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .974[a] | .948 | .925 | .03121 |

a. Predictors: (Constant), X3Z, TATO, CR, Ukuran, X1Z, X2Z, NPM
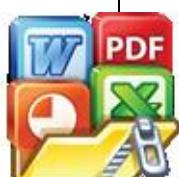
**Lampiran 14. Tabel Peta Teori**

| No | Nama Penulis | Judul Penelitian | Variabel Penelitian | Hasil Penelitian |
|---|---|---|---|---|
| 1 | Fairy, A. R., Sadewi, S., Nadda, A., & Liana, N. (2023). | Ukuran Perusahaan, Financial Leverage dan Kinerja Perusahaan di Agensi K-Pop Besar Korea Selatan. | c.) Variabel independen: Ukuran perusahaan dan *financial laverage* <br> d.) Variabel dependen: *return on assets* | secara parsial dan simultan, Ukuran perusahaan dan *financial laverage* tidak mempengaruhi keuangan perusahaan. |
| 2 | Irsan, M., & Rambe, M. F. (2021). | Return On Asset : Current Ratio And Debt To Asset Ratio Companies In Indonesia Stock Exchange | c.) Variabel independen: *Current ratio, debt to asset ratio* <br> d.) Variabel dependen: *return on asset.* | *Current ratio* dan *debt to asset ratio* berpengaruh terhadap *return on asset* secara signifikan dan positif baik secara parsial dan simultan |
| 3 | Chandra, A., ijaya, F., ngelia, & | Pengaruh Debt to Equity Ratio, Total Assets | c.) Variabel independen: *Debt to equity* | Secara parsial, *debt to equity ratio* berpengaruh |

| | | | | |
|---|---|---|---|---|
| | Hayati, K. (2020). | Turnover, Firm Size, dan Current Ratio terhadap Return on Assets | *ratio, total assets turnover ratio, firm size,* dan *current ratio*<br>d.) Variabel dependen: *return on asset.* | negatif, *total assets turnover ratio* dan *firm size* berpengaruh positif, dan *current ratio* tidak berpengaruh. Secara simultan, keempat variabel independen berpengaruh secara signifikan terhadap *return on assets*. |
| 4 | Rofalina, F., Mukhzarudfa, & Z, R. W. (2023). | Pengaruh Return On Investment, Debt To Equity Ratio, Current Ratio, Total Asset Turnover, Dan Net Profit Margin Terhadap Return Saham Dengan Ukuran Perusahaan | d.) Variabel independen: *Return On Investment* (ROI)*, Debt to Equity Ratio* (DER), *Current Ratio* (CR), *Total Asset TurnOver* | ROI tidak berpengaruh secara signifikan terhadap Return saham sementara DER dan CR memiliki pengaruh yang signifikan terhadap Return saham. TATO dan NPM, meskipun |

| | | | | |
|---|---|---|---|---|
| | | Sebagai Variabel Moderasipada Perusahaanyang Termasuk Ke Dalam Lq45 Di Bursa Efek Indonesia | (TATO), *Net Profit Margin* (NPM), dan e.) Variabel dependen: *stock return* f.) Variabel moderasi: ukuran perusahaan | tidak signifikan secara individual, ukuran perusahaan memoderasi hubungan antara ROI, CR, dan TATO dengan Return saham. Namun, ukuran perusahaan tidak mempengaruhi secara signifikan hubungan antara DER dan NPM dengan Return saham. |
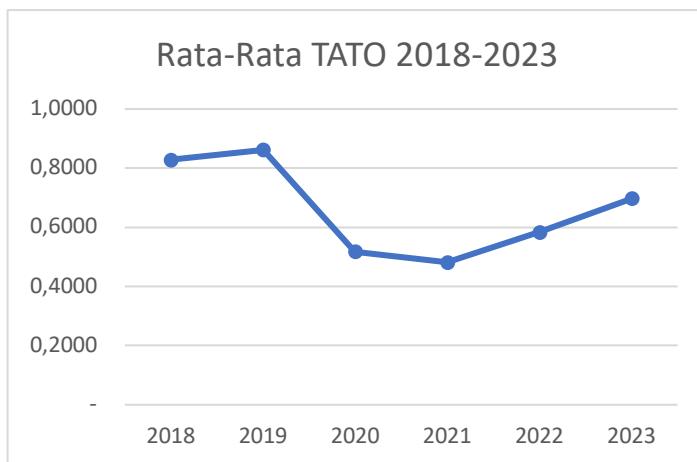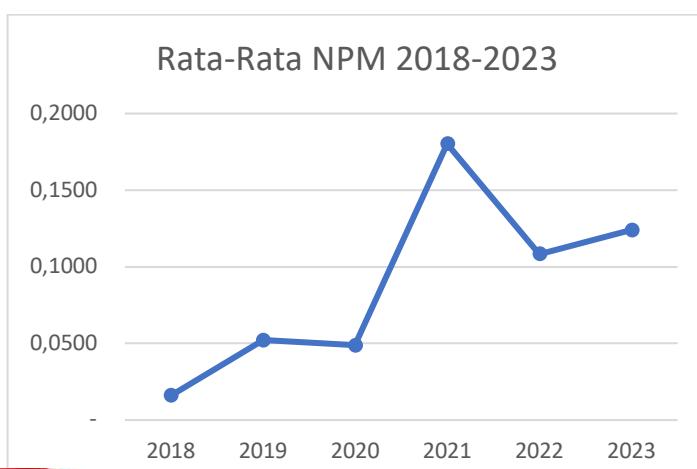
**Lampiran 14. Grafik  Rata-Rata Current Ratio**



Rata-Rata Current Ratio 2018-2023
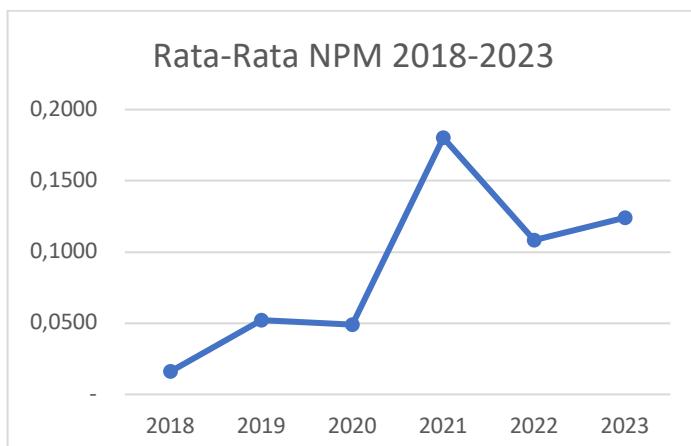
**Lampiran 15. Grafik  Rata-Rata Total Asset Turnover Ratio**



Rata-Rata TATO 2018-2023

**Lampiran 16. Grafik  Rata-Rata Net Profit Margin**



Rata-Rata NPM 2018-2023

**Lampiran 17. Grafik Rata-Rata Ukuran Perusahaan**



Rata-Rata NPM 2018-2023

**Lampiran 18. Grafik Rata-Rata Return on Asset**



Rata-Rata ROA 2018-2023