

LAMPIRAN

Lampiran 1 : Perusahaan Sampel Periode Tahun 2018-2022

No	Kode Perusahaan	Nama Perusahaan
1	ADRO	Adaro Energy Indonesia Tbk.
2	BIPI	Astrindo Nusantara Infrastruktur
3	BSSR	Baramulti Suksessarana Tbk.
4	GEMS	Golden Energy Mines Tbk.
5	HRUM	Harum Energy Tbk.
6	ITMA	Sumber Energi Andalan Tbk.
7	ITMG	Indo Tambangraya Megah Tbk.
8	MBAP	Mitrabara Adiperdana Tbk.
9	MYOH	Samindo Resources Tbk.
10	PSSI	IMC Pelita Logistik Tbk.
11	PTRO	Petrosea Tbk.
12	RAJA	Rukun Raharja Tbk.
13	SHIP	Sillo Maritime Perdana Tbk.
14	SOCI	Soechi Lines Tbk.
15	TOBA	TBS Energi Utama Tbk.
16	TPMA	Trans Power Marine Tbk.

Lampiran 2 : Perhitungan *Current Ratio*

No	Kode	2018			2019		
		Aset Lancar	Liabilitas Jangka Pendek	CR	Aset Lancar	Liabilitas Jangka Pendek	CR
1	ADRO	1,600,294,000	816,443,000	1.960	2,109,924,000	1,232,601,000	1.712
2	BIPI	282,388,791	482,980,735	0.585	350,474,151	300,307,848	1.167
3	BSSR	90,459,139	74,454,433	1.215	77,537,334	64,264,652	1.207
4	GEMS	310,997,057	248,222,303	1.253	367,763,825	277,997,670	1.323
5	HRUM	310,761,349	68,153,325	4.560	288,389,905	31,270,572	9.222
6	ITMA	540,351	311,761	1.733	347,298	309,341	1.123
7	ITMG	766,450,000	389,897,000	1.966	472,500,000	233,288,000	2.025
8	MBAP	107,855,898	40,887,182	2.638	132,090,716	36,654,975	3.604
9	MYOH	102,654,561	29,539,108	3.475	113,903,995	34,675,727	3.285
10	PSSI	29,687,700	19,211,540	1.545	25,227,390	37,145,348	0.679
11	PTRO	250,174,000	147,864,000	1.692	222,064,000	146,337,000	1.517
12	RAJA	66,868,761	17,833,522	3.750	70,789,312	23,516,436	3.010
13	SHIP	16,562,048	47,438,990	0.349	34,293,545	39,059,635	0.878
14	SOCI	93,316,023	36,719,559	2.541	111,210,547	38,652,304	2.877
15	TOBA	141,942,144	115,958,768	1.224	84,538,694	91,929,716	0.920
16	TPMA	17,754,293	24,013,599	0.739	19,011,473	22,569,296	0.842

No	Kode	2020			2021		
		Aset Lancar	Liabilitas Jangka Pendek	CR	Aset Lancar	Liabilitas Jangka Pendek	CR
1	ADRO	1,731,867,000	1,144,923,000	1.513	2,838,132,000	1,361,558,000	2.084
2	BIPI	194,494,635	511,577,974	0.380	205,856,480	425,612,179	0.484
3	BSSR	95,968,026	60,853,847	1.577	271,784,042	169,686,767	1.602
4	GEMS	407,856,734	330,623,136	1.234	434,160,312	425,221,593	1.021
5	HRUM	249,455,822	24,761,588	10.074	247,611,807	80,577,513	3.073
6	ITMA	236,627	224,837	1.052	292,035	893,874	0.327
7	ITMG	409,638,000	207,300,000	1.976	988,024,000	364,743,000	2.709
8	MBAP	125,650,152	33,560,298	3.744	209,548,134	52,680,581	3.978
9	MYOH	115,743,411	18,348,172	6.308	134,410,759	20,010,814	6.717
10	PSSI	29,582,999	27,017,798	1.095	50,722,996	32,271,352	1.572
11	PTRO	222,014,000	135,578,000	1.638	231,801,000	167,379,000	1.385
12	RAJA	61,506,974	21,807,586	2.820	64,932,853	19,701,199	3.296
13	SHIP	47,266,552	49,735,201	0.950	48,749,546	52,510,587	0.928
14	SOCI	107,831,677	42,008,607	2.567	103,996,925	41,640,725	2.497
15	TOBA	70,359,369	96,121,076	0.732	209,018,706	120,093,721	1.740
16	TPMA	18,333,067	16,764,282	1.094	20,717,225	15,140,561	1.368

No	Kode	2022		
		Aset Lancar	Liabilitas Jangka Pendek	CR
1	ADRO	5,319,309,000	2,447,512,000	2.173
2	BIPI	343,651,989	478,953,687	0.718
3	BSSR	213,244,699	171,249,024	1.245
4	GEMS	724,319,768	473,259,004	1.530
5	HRUM	519,290,111	225,718,203	2.301
6	ITMA	326,286	1,601,434	0.204
7	ITMG	1,908,545,000	585,613,000	3.259
8	MBAP	262,356,421	48,966,726	5.358
9	MYOH	140,311,069	17,816,030	7.876
10	PSSI	58,885,578	26,533,708	2.219
11	PTRO	257,653,000	221,917,000	1.161
12	RAJA	58,598,231	26,985,368	2.171
13	SHIP	55,278,025	57,238,561	0.966
14	SOCI	89,257,061	57,335,894	1.557
15	TOBA	261,275,568	131,905,826	1.981
16	TPMA	26,452,105	15,928,164	1.661

Lampiran 3 : Perhitungan *Time Interest Earned Ratio*

No	Kode	2018			2019		
		Laba Sebelum Bunga dan Pajak	Beban Bunga	TIER	Laba Sebelum Bunga dan Pajak	Beban Bunga	TIER
1	ADRO	820,998,000	-65,084,000	-12.614	659,103,000	-66,336,000	-9.936
2	BIPI	25,999,772	-92,046,909	-0.282	36,311,285	-62,384,955	-0.582
3	BSSR	93,354,875	-554,058	-168.493	41,316,129	-1,291,753	-31.985
4	GEMS	135,530,697	-5,262,853	-25.752	100,340,160	-11,398,313	-8.803
5	HRUM	48,191,469	-295,297	-163.197	25,627,895	-131,405	-195.030
6	ITMA	13,812,308	-118	-117053.458	10,915,428	-99	-110256.848
7	ITMG	367,363,000	-1,290,000	-284.778	185,908,000	-1,498,000	-124.104
8	MBAP	67,621,314	-443,851	-152.351	48,438,664	-571,229	-84.797
9	MYOH	41,447,529	-397,959	-104.150	34,925,112	-384,439	-90.847
10	PSSI	15,518,187	-1,204,602	-12.882	12,585,035	-1,755,958	-7.167
11	PTRO	34,520,000	-11,943,000	-2.890	40,581,000	-13,752,000	-2.951
12	RAJA	15,068,486	-5,518,401	-2.731	9,048,309	-2,079,304	-4.352
13	SHIP	16,848,242	-6,446,718	-2.613	22,013,838	-6,792,400	-3.241
14	SOCI	15,309,792	-22,655,654	-0.676	13,037,222	-25,249,532	-0.516
15	TOBA	97,281,622	-9,665,328	-10.065	62,869,168	-22,138,896	-2.840
16	TPMA	8,132,834	-1,879,310	-4.328	8,811,513	-1,705,115	-5.168

No	Kode	2020			2021		
		Laba Sebelum Bunga dan Pajak	Beban Bunga	TIER	Laba Sebelum Bunga dan Pajak	Beban Bunga	TIER
1	ADRO	222,165,000	-89,425,000	-2.484	1,486,251,000	-83,334,000	-17.835
2	BIPI	35,334,706	-58,249,554	-0.607	28,642,061	-51,462,990	-0.557
3	BSSR	40,839,013	-855,904	-47.714	264,208,458	-717,818	-368.072
4	GEMS	127,132,647	-9,046,608	-14.053	460,840,753	-7,511,822	-61.349
5	HRUM	64,309,373	-189,787	-338.850	127,541,480	-1,987,394	-64.175
6	ITMA	12,400,825	-109	-113769.037	12,256,008	-1,028	-11922.187
7	ITMG	72,553,000	-3,473,000	-20.891	621,089,000	-2,689,000	-230.974
8	MBAP	37,373,592	-1,214,511	-30.773	128,896,809	-683,169	-188.675
9	MYOH	29,009,788	-39,333	-737.543	34,596,651	-44,902	-770.492
10	PSSI	7,066,046	-1,443,852	-4.894	27,725,203	-1,023,084	-27.100
11	PTRO	35,536,000	-9,730,000	-3.652	41,334,000	-5,575,000	-7.414
12	RAJA	4,484,253	-2,216,429	-2.023	4,651,666	-2,459,506	-1.891
13	SHIP	26,085,242	-6,256,426	-4.169	24,384,996	-8,455,320	-2.884
14	SOCI	31,192,873	-23,128,837	-1.349	7,727,293	-15,601,753	-0.495
15	TOBA	42,082,914	-24,007,529	-1.753	86,472,233	-26,147,298	-3.307
16	TPMA	2,562,232	-1,380,278	-1.856	4,467,565	-1,011,494	-4.417

No	Kode	2022		
		Laba Sebelum Bunga dan Pajak	Beban Bunga	TIER
1	ADRO	4,476,219,000	-89,314,000	-50.118
2	BIPI	22,341,103	-48,481,308	-0.461
3	BSSR	308,781,175	-473,804	-651.707
4	GEMS	898,692,704	-8,282,892	-108.500
5	HRUM	477,547,194	-1,276,352	-374.150
6	ITMA	30,549,794	-624,071	-48.952
7	ITMG	1,544,792	-3,354,000	-0.461
8	MBAP	230,655,126	-274,215	-841.147
9	MYOH	18,697,587	-70,531	-265.097
10	PSSI	46,828,255	-1,121,915	-41.740
11	PTRO	50,155,000	-7,421,000	-6.759
12	RAJA	13,023,880	-2,706,056	-4.813
13	SHIP	29,446,376	-9,843,132	-2.992
14	SOCI	8,782,635	-15,694,924	-0.560
15	TOBA	114,685,642	-28,453,044	-4.031
16	TPMA	15,052,566	-763,745	-19.709

Lampiran 4 : Perhitungan *Total Asset Turnover*

No	Kode	2018			2019		
		Penjualan	Total Aset	TATO	Penjualan	Total Aset	TATO
1	ADRO	3,619,751,000	7,060,755,000	0.513	3,457,154,000	7,217,105,000	0.479
2	BIPI	27,160,117	1,217,756,185	0.022	70,887,975	1,253,551,407	0.057
3	BSSR	443,432,403	245,100,202	1.809	418,087,491	250,680,316	1.668
4	GEMS	1,045,058,516	701,046,630	1.491	1,107,464,101	780,646,167	1.419
5	HRUM	336,707,790	467,989,195	0.719	262,590,669	447,001,954	0.587
6	ITMA	106,687	123,595,591	0.001	24,213	134,504,930	0.000
7	ITMG	2,007,630,000	1,442,728,000	1.392	1,715,592,000	1,209,041,000	1.419
8	MBAP	258,138,029	173,509,262	1.488	260,849,803	192,527,289	1.355
9	MYOH	241,114,622	151,326,098	1.593	254,454,591	160,181,748	1.589
10	PSSI	63,563,972	110,114,527	0.577	75,325,053	143,198,533	0.526
11	PTRO	465,742,000	555,591,000	0.838	476,441,000	551,044,000	0.865
12	RAJA	118,108,044	191,104,140	0.618	122,131,956	180,440,085	0.677
13	SHIP	67,453,067	233,998,620	0.288	90,636,945	239,823,999	0.378
14	SOCI	132,401,822	669,877,417	0.198	157,273,513	688,215,790	0.229
15	TOBA	438,444,319	501,883,194	0.874	525,524,499	634,640,456	0.828
16	TPMA	43,873,703	111,477,554	0.394	47,688,689	111,635,784	0.427

No	Kode	2020			2021		
		Penjualan	Total Aset	TATO	Penjualan	Total Aset	TATO
1	ADRO	2,534,842,000	6,381,566,000	0.397	3,992,718,000	7,586,936,000	0.526
2	BIPI	78,511,899	1,343,685,482	0.058	65,586,242	953,520,745	0.069
3	BSSR	331,463,965	263,343,768	1.259	691,372,585	435,317,386	1.588
4	GEMS	1,061,409,877	813,717,765	1.304	1,585,953,591	829,026,937	1.913
5	HRUM	146,588,482	498,702,216	0.294	321,988,179	874,621,599	0.368
6	ITMA	106,569	160,216,987	0.001	204,458	182,973,654	0.001
7	ITMG	1,185,336,000	1,158,629,000	1.023	2,076,813,000	1,666,239,000	1.246
8	MBAP	201,207,287	181,973,102	1.106	309,840,126	257,720,439	1.202
9	MYOH	173,471,808	151,108,859	1.148	160,661,605	163,969,576	0.980
10	PSSI	68,355,016	146,835,893	0.466	108,733,646	161,236,150	0.674
11	PTRO	340,688,000	529,688,000	0.643	415,737,000	532,736,000	0.780
12	RAJA	98,764,724	166,644,038	0.593	98,146,630	245,586,152	0.400
13	SHIP	85,717,534	294,563,892	0.291	101,413,948	325,466,330	0.312
14	SOCI	129,966,580	659,557,286	0.197	128,761,127	629,210,009	0.205
15	TOBA	331,932,404	771,871,787	0.430	462,666,313	858,101,884	0.539
16	TPMA	39,761,788	103,761,267	0.383	42,016,186	99,256,380	0.423

No	Kode	2022		
		Penjualan	Total Aset	TATO
1	ADRO	8,102,399,000	10,782,307,000	0.751
2	BIPI	43,722,840	1,130,280,124	0.039
3	BSSR	1,029,015,864	404,831,175	2.542
4	GEMS	2,919,964,403	1,129,086,804	2.586
5	HRUM	890,352,032	1,278,805,856	0.696
6	ITMA	198,232	219,179,977	0.001
7	ITMG	3,636,213,000	2,640,177,000	1.377
8	MBAP	449,535,604	306,547,771	1.466
9	MYOH	141,511,308	169,488,235	0.835
10	PSSI	119,280,504	179,354,447	0.665
11	PTRO	476,317,000	596,420,000	0.799
12	RAJA	126,686,088	260,504,575	0.486
13	SHIP	134,657,972	379,305,467	0.355
14	SOCI	144,081,317	633,959,947	0.227
15	TOBA	635,790,440	899,329,557	0.707
16	TPMA	62,801,600	107,381,644	0.585

Lampiran 5 : Perhitungan *Net Profit Margin*

No	Kode	2018			2019		
		Laba Setelah Pajak	Penjualan	NPM	Laba Setelah Pajak	Penjualan	NPM
1	ADRO	477,541,000	3,619,751,000	0.132	435,002,000	3,457,154,000	0.126
2	BIPI	21,857,585	27,160,117	0.805	27,436,566	70,887,975	0.387
3	BSSR	69,063,191	443,432,403	0.156	30,467,457	418,087,491	0.073
4	GEMS	100,548,578	1,045,058,516	0.096	66,765,857	1,107,464,101	0.060
5	HRUM	40,205,422	336,707,790	0.119	21,122,589	262,590,669	0.080
6	ITMA	13,413,768	106,687	125.730	10,915,428	24,213	450.809
7	ITMG	258,756,000	2,007,630,000	0.129	126,502,000	1,715,592,000	0.074
8	MBAP	50,310,702	258,138,029	0.195	35,287,557	260,849,803	0.135
9	MYOH	30,928,664	241,114,622	0.128	26,098,429	254,454,591	0.103
10	PSSI	14,013,016	63,563,972	0.220	13,288,618	75,325,053	0.176
11	PTRO	23,166,000	465,742,000	0.050	31,324,000	476,441,000	0.066
12	RAJA	12,433,878	118,108,044	0.105	6,337,402	122,131,956	0.052
13	SHIP	14,457,278	67,453,067	0.214	19,527,023	90,636,945	0.215
14	SOCI	13,408,479	132,401,822	0.101	9,348,634	157,273,513	0.059
15	TOBA	68,089,796	438,444,319	0.155	43,745,700	525,524,499	0.083
16	TPMA	7,606,350	43,873,703	0.173	8,239,249	47,688,689	0.173

No	Kode	2020			2021		
		Laba Setelah Pajak	Penjualan	NPM	Laba Setelah Pajak	Penjualan	NPM
1	ADRO	158,505,000	2,534,842,000	0.063	1,028,593,000	3,992,718,000	0.258
2	BIPI	27,045,536	78,511,899	0.344	21,892,727	65,586,242	0.334
3	BSSR	30,520,269	331,463,965	0.092	205,164,329	691,372,585	0.297
4	GEMS	95,856,553	1,061,409,877	0.090	354,024,370	1,585,953,591	0.223
5	HRUM	60,292,315	146,588,482	0.411	98,286,586	321,988,179	0.305
6	ITMA	12,400,825	106,569	116.364	12,256,008	204,458	59.944
7	ITMG	37,828,000	1,185,336,000	0.032	475,390,000	2,076,813,000	0.229
8	MBAP	27,467,486	201,207,287	0.137	100,566,379	309,840,126	0.325
9	MYOH	22,533,662	173,471,808	0.130	26,956,485	160,661,605	0.168
10	PSSI	8,430,220	68,355,016	0.123	25,041,806	108,733,646	0.230
11	PTRO	32,498,000	340,688,000	0.095	33,953,000	415,737,000	0.082
12	RAJA	2,523,413	98,764,724	0.026	3,396,731	98,146,630	0.035
13	SHIP	22,845,562	85,717,534	0.267	20,702,575	101,413,948	0.204
14	SOCI	27,278,762	129,966,580	0.210	5,432,377	128,761,127	0.042
15	TOBA	35,803,866	331,932,404	0.108	65,607,407	462,666,313	0.142
16	TPMA	2,085,091	39,761,788	0.052	3,959,320	42,016,186	0.094

No	Kode	2022		
		Laba Setelah Pajak	Penjualan	NPM
1	ADRO	2,831,123,000	8,102,399,000	0.349
2	BIPI	14,370,041	43,722,840	0.329
3	BSSR	239,865,654	1,029,015,864	0.233
4	GEMS	695,908,034	2,919,964,403	0.238
5	HRUM	379,772,107	890,352,032	0.427
6	ITMA	30,549,794	198,232	154.111
7	ITMG	1,199,345,000	3,636,213,000	0.330
8	MBAP	179,391,667	449,535,604	0.399
9	MYOH	14,100,978	141,511,308	0.100
10	PSSI	42,332,323	119,280,504	0.355
11	PTRO	41,166,000	476,317,000	0.086
12	RAJA	10,839,343	126,686,088	0.086
13	SHIP	26,119,280	134,657,972	0.194
14	SOCI	6,479,445	144,081,317	0.045
15	TOBA	93,885,354	635,790,440	0.148
16	TPMA	14,296,163	62,801,600	0.228

Lampiran 6 : Perhitungan Perubahan Laba

No	Kode	2018			2019		
		Laba Tahun Berjalan (t)	Laba Tahun Berjalan (t-1)	Perubahan Laba	Laba Tahun Berjalan (t)	Laba Tahun Berjalan (t-1)	Perubahan Laba
		2018	2017		2019	2018	
1	ADRO	477,541,000	536,438,000	-0.1098	435,002,000	477,541,000	-0.0891
2	BIPI	21,857,585	65,610,976	-0.6669	27,436,566	21,857,585	0.2552
3	BSSR	69,063,191	82,816,929	-0.1661	30,467,457	69,063,191	-0.5588
4	GEMS	100,548,578	120,106,040	-0.1628	66,765,857	100,548,578	-0.3360
5	HRUM	40,205,422	55,748,001	-0.2788	21,122,589	40,205,422	-0.4746
6	ITMA	13,413,768	19,549,070	-0.3138	10,915,428	13,413,768	-0.1863
7	ITMG	258,756,000	252,703,000	0.0240	126,502,000	258,756,000	-0.5111
8	MBAP	50,310,702	58,635,700	-0.1420	35,287,557	50,310,702	-0.2986
9	MYOH	30,928,664	12,306,356	1.5132	26,098,429	30,928,664	-0.1562
10	PSSI	14,013,016	3,918,186	2.5764	13,288,618	14,013,016	-0.0517
11	PTRO	23,166,000	11,887,000	0.9489	31,324,000	23,166,000	0.3522
12	RAJA	12,433,878	13,793,777	-0.0986	6,337,402	12,433,878	-0.4903
13	SHIP	14,457,278	13,113,163	0.1025	19,527,023	14,457,278	0.3507
14	SOCI	13,408,479	21,534,893	-0.3774	9,348,634	13,408,479	-0.3028
15	TOBA	68,089,796	41,369,891	0.6459	43,745,700	68,089,796	-0.3575
16	TPMA	7,606,350	4,878,821	0.5591	8,239,249	7,606,350	0.0832

No	Kode	2020			2021		
		Laba Tahun Berjalan (t)	Laba Tahun Berjalan (t-1)	Perubahan Laba	Laba Tahun Berjalan (t)	Laba Tahun Berjalan (t-1)	Perubahan Laba
		2020	2019		2021	2020	
1	ADRO	158,505,000	435,002,000	-0.6356	1,028,593,000	158,505,000	5.4893
2	BIPI	27,045,536	27,436,566	-0.0143	21,892,727	27,045,536	-0.1905
3	BSSR	30,520,269	30,467,457	0.0017	205,164,329	30,520,269	5.7222
4	GEMS	95,856,553	66,765,857	0.4357	354,024,370	95,856,553	2.6933
5	HRUM	60,292,315	21,122,589	1.8544	98,286,586	60,292,315	0.6302
6	ITMA	12,400,825	10,915,428	0.1361	12,256,008	12,400,825	-0.0117
7	ITMG	37,828,000	126,502,000	-0.7010	475,390,000	37,828,000	11.5671
8	MBAP	27,467,486	35,287,557	-0.2216	100,566,379	27,467,486	2.6613
9	MYOH	22,533,662	26,098,429	-0.1366	26,956,485	22,533,662	0.1963
10	PSSI	8,430,220	13,288,618	-0.3656	25,041,806	8,430,220	1.9705
11	PTRO	32,498,000	31,324,000	0.0375	33,953,000	32,498,000	0.0448
12	RAJA	2,523,413	6,337,402	-0.6018	3,396,731	2,523,413	0.3461
13	SHIP	22,845,562	19,527,023	0.1699	20,702,575	22,845,562	-0.0938
14	SOCI	27,278,762	9,348,634	1.9179	5,432,377	27,278,762	-0.8009
15	TOBA	35,803,866	43,745,700	-0.1815	65,607,407	35,803,866	0.8324
16	TPMA	2,085,091	8,239,249	-0.7469	3,959,320	2,085,091	0.8989

No	Kode	2022		
		Laba Tahun Berjalan (t)	Laba Tahun Berjalan (t-1)	Perubahan Laba
		2022	2021	
1	ADRO	2,831,123,000	1,028,593,000	1.7524
2	BIPI	14,370,041	21,892,727	-0.3436
3	BSSR	239,865,654	205,164,329	0.1691
4	GEMS	695,908,034	354,024,370	0.9657
5	HRUM	379,772,107	98,286,586	2.8639
6	ITMA	30,549,794	12,256,008	1.4926
7	ITMG	1,199,345,000	475,390,000	1.5229
8	MBAP	179,391,667	100,566,379	0.7838
9	MYOH	14,100,978	26,956,485	-0.4769
10	PSSI	42,332,323	25,041,806	0.6905
11	PTRO	41,166,000	33,953,000	0.2124
12	RAJA	10,839,343	3,396,731	2.1911
13	SHIP	26,119,280	20,702,575	0.2616
14	SOCI	6,479,445	5,432,377	0.1927
15	TOBA	93,885,354	65,607,407	0.4310
16	TPMA	14,296,163	3,959,320	2.6108

Lampiran 7 : Hasil Olah Data SPSS 25

1. Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
CR	44	.349	3.750	1.60875	.891626
TIER	44	-47.714	-.461	-7.98786	11.125936
TATO	44	.039	1.668	.62636	.405578
NPM	44	.026	.355	.13541	.092243
PERUBAHAN_LABA	44	-.801	1.523	.02929	.500104
Valid N (listwise)	44				

2. Uji Asumsi Klasik

a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.42899305
Most Extreme Differences	Absolute	.095
	Positive	.095
	Negative	-.065
Test Statistic		.095
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

b. Uji Multikolinieritas – Uji Tolerance & VIF

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
		B	Std. Error	Beta	t	Sig.		
1	(Constant)	-.702	.245		-2.866	.007		
	CR	.066	.082	.118	.805	.426	.883	1.132
	TIER	.015	.008	.326	1.824	.076	.592	1.688
	TATO	.563	.229	.456	2.453	.019	.545	1.835
	NPM	2.877	.831	.531	3.462	.001	.803	1.245

a. Dependent Variable: PERUBAHAN_LABA

c. Uji Autokorelasi – DW Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.514 ^a	.264	.189	.450456	1.925

a. Predictors: (Constant), NPM, TIER, CR, TATO

b. Dependent Variable: PERUBAHAN_LABA

d. Uji Heteroskedastisitas – Uji Spearman Rho

		Correlations					Unstandardize
			CR	TIER	TATO	NPM	d Residual
Spearman's rho	CR	Correlation Coefficient	1.000	-.054	.325 [*]	-.463 ^{**}	.109
		Sig. (2-tailed)	.	.728	.031	.002	.480
		N	44	44	44	44	44
	TIER	Correlation Coefficient	-.054	1.000	-.665 ^{**}	-.009	-.155
		Sig. (2-tailed)	.728	.	.000	.953	.316
		N	44	44	44	44	44
	TATO	Correlation Coefficient	.325 [*]	-.665 ^{**}	1.000	-.273	.116
		Sig. (2-tailed)	.031	.000	.	.073	.454
		N	44	44	44	44	44

NPM	Correlation Coefficient	-.463**	-.009	-.273	1.000	.125
	Sig. (2-tailed)	.002	.953	.073	.	.417
	N	44	44	44	44	44
Unstandardized Residual	Correlation Coefficient	.109	-.155	.116	.125	1.000
	Sig. (2-tailed)	.480	.316	.454	.417	.
	N	44	44	44	44	44

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

3. Uji Regresi Linier Berganda

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	NPM, TIER, CR, TATO ^b		. Enter

a. Dependent Variable: PERUBAHAN_LABA

b. All requested variables entered.

a. Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.514 ^a	.264	.189	.450456	1.925

a. Predictors: (Constant), NPM, TIER, CR, TATO

b. Dependent Variable: PERUBAHAN_LABA

b. Uji F (Kelayakan Model)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.841	4	.710	3.500	.016 ^b
	Residual	7.914	39	.203		
	Total	10.754	43			

a. Dependent Variable: PERUBAHAN_LABA

b. Predictors: (Constant), NPM, TIER, CR, TATO

c. Uji t (Uji Hipotesis)

		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-.702	.245		-2.866	.007		
	CR	.066	.082	.118	.805	.426	.883	1.132
	TIER	.015	.008	.326	1.824	.076	.592	1.688
	TATO	.563	.229	.456	2.453	.019	.545	1.835
	NPM	2.877	.831	.531	3.462	.001	.803	1.245

a. Dependent Variable: PERUBAHAN_LABA