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## LAMPIRAN

### Lampiran. 1 Biodata Diri



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Tahun 2006 - 2012 : SDN Rangkah I Surabaya  
Tahun 2012 – 2015 : SMPN 41 Surabaya  
Tahun 2015 – 2018 : SMA IPIEMS Surabaya

### Riwayat Organisasi

Tahun 2021 - 2022 : Anggota BEM Universitas Narotama

## Lampiran. 2 Berita Acara Bimbingan



**FAKULTAS  
EKONOMI DAN BISNIS**

### BERITA ACARA BIMBINGAN SKRIPSI

No. Dokumen: F/EK/05/07  
Tgl. Terbit: 01/04/2018  
Revisi: 00

- 1 NAMA MAHASISWA : ALYA JEANE HENDRIANTI
- 2 NIM : 01219079
- 3 FAKULTAS : EKONOMI DAN BISNIS
- 4 PROGRAM STUDI : MANAJEMEN
- 5 TOPIK SKRIPSI : KEUANGAN
- 6 TANGGAL PENGAJUAN : 05 Oktober 2022
- 7 NAMA PEMBIMBING I : Dr. ARASY ALIMUDIN S.E., M.M
- 8 NAMA PEMBIMBING II : -
- 9 URAIAN KONSULTASI

| NO | TANGGAL  | JADWAL KEGIATAN PENELITIAN                   | MONITORING |                  |
|----|----------|--|------------|------------------|
|    |          |  | CATATAN    | PARAF PEMBIMBING |
| 1  | 5/10/22  | Observasi obyek penelitian                   | Aly        |                  |
| 2  | 5/10/22  | Observasi terhadap fenomena bisnis/manajemen | Aly        |                  |
| 3  | 5/10/22  | Menentukan masalah penelitian                | Aly        |                  |
| 4  | 5/10/22  | Kajian teoritis & Empiris                    | Aly        |                  |
| 5  | 18/11/22 | Sintesa dan Rasionalisasi teori              | Aly        |                  |
| 6  | 18/11/22 | Pendekatan Metodologi penelitian             | Aly        |                  |
| 7  | 18/11/22 | Pembuatan instrument penelitian              | Aly        |                  |
| 8  | 18/11/22 | Pengumpulan data                             | Aly        |                  |
| 9  | 18/11/22 | Tabulasi & Pengolahan Data                   | Aly        |                  |
| 10 | 27/01/23 | Deskripsi Hasil Penelitian                   | Aly        |                  |
| 11 | 27/01/23 | Intepretasi Hasil Penelitian                 | Aly        |                  |
| 12 | 27/01/23 | Kelengkapan Data                             | Aly        |                  |

Sidang Skripsi

10 TANGGAL SELESAI BIMBINGAN

11 TELAH DIEVALUASI DAN SIAP UNTUK DIUJI

Surabaya, 27 Januari 2023

Dekan Fakultas Ekonomi & Bisnis

Dosen Pembimbing

Dr. ARASY ALIMUDIN S.E., M.M

Dr. AGUS SUKOCO, ST., MM

### Lampiran. 3 Hasil Cek Plagiasi

ALYA-PENGARUH PERPUTARAN MODAL KERJA,  
PERTUMBUHAN PENJUALAN, DAN UKURAN PERUSAHAAN  
TERHADAP PROFITABILITAS PADA PERUSAHAAN SUB  
SEKTOR ROKOK YANG TERDAFTAR DI BURSA EFEK  
INDONESIA (BEI) PERIODE 2018 -

ORIGINALITY REPORT

|                  |                  |              |                |
|------------------|------------------|--------------|----------------|
| <b>6</b> %       | <b>6</b> %       | <b>1</b> %   | <b>2</b> %     |
| SIMILARITY INDEX | INTERNET SOURCES | PUBLICATIONS | STUDENT PAPERS |

PRIMARY SOURCES

|          |   |              |
|----------|---|--------------|
| <b>1</b> | <a href="http://repository.narotama.ac.id">repository.narotama.ac.id</a><br>Internet Source       | <b>1</b> %   |
| <b>2</b> | <a href="http://repository.pnj.ac.id">repository.pnj.ac.id</a><br>Internet Source                 | <b>1</b> %   |
| <b>3</b> | <a href="http://repo.uinsatu.ac.id">repo.uinsatu.ac.id</a><br>Internet Source                     | < <b>1</b> % |
| <b>4</b> | <a href="http://jurnal.kdi.or.id">jurnal.kdi.or.id</a><br>Internet Source                         | < <b>1</b> % |
| <b>5</b> | <a href="http://repository.uma.ac.id">repository.uma.ac.id</a><br>Internet Source                 | < <b>1</b> % |
| <b>6</b> | <a href="http://etheses.uin-malang.ac.id">etheses.uin-malang.ac.id</a><br>Internet Source         | < <b>1</b> % |
| <b>7</b> | <a href="http://journal.formosapublisher.org">journal.formosapublisher.org</a><br>Internet Source | < <b>1</b> % |
| <b>8</b> | <a href="http://repository.uin-suska.ac.id">repository.uin-suska.ac.id</a><br>Internet Source     | < <b>1</b> % |
|          | <a href="http://repository.umsu.ac.id">repository.umsu.ac.id</a>                                  |              |



Lampiran. 4 Sertifikat International Worldconference



**Lampiran. 5 Laporan Keuangan Laba Rugi PT. Gudang Garam Tbk.**

| Laporan Laba Rugi                       | Tahun       |             |             |            |
|---|-------------|-------------|-------------|------------|
|   | 2021        | 2020        | 2019        | 2018       |
| Dalam Jutaan Rupiah                     |             |             |             |            |
| Penjualan                               | 124.881.266 | 114.477.311 | 110.523.819 | 95.707.663 |
| Harga pokok penjualan                   | 110.608.655 | 97.089.067  | 87.740.564  | 77.063.336 |
| Laba kotor                              |             |             |             |            |
| Biaya penjualan, umum, dan administrasi | 6.387.458   | 6.922.507   | 7.368.053   | 6.982.604  |
| Biaya riset dan pengembangan            |             | -           | -           | -          |
| Biaya depresiasi                        | 772.480     | 658.990     | 625.203     | 568.453    |
| Biaya operasional Lainnya               |             | -           | -           | -          |
| Laba operasional                        |             |             |             |            |
| Non-operasional & non-recurring         |             |             |             |            |
| Pendapatan                              | 253.395     | 281.559     | 327.433     | 176.234    |
| Biaya                                   | 4.303       | 42.451      | 44.342      | 112.700    |
| Total non-operasional & non recurring   | 249.092     | 239.108     | 283.091     | 63.534     |
| Biaya bunga                             | 74.919      | 382.722     | 585.354     | 677.562    |
| Laba sebelum pajak                      |             |             |             |            |
| Biaya pajak                             | 1.681.525   | 2.015.404   | 3.607.032   | 2.686.174  |
| Laba bersih                             |             |             |             |            |

PRO PATRIA

SURABAYA

**Lampiran. 6 Laporan Keuangan Neraca PT. Gudang Garam Tbk.**

| Neraca                              | Tahun               |                   |                   |                   |
|-------------------------------------|---------------------|-------------------|-------------------|-------------------|
|                                     | Dalam Jutaan Rupiah | 2021              | 2020              | 2019              |
| <b>AKTIVA</b>                       |                     |                   |                   |                   |
| Kas dan setara kas                  | 4.169.740           | 4.774.272         | 3.571.886         | 2.034.169         |
| Surat berharga                      | -                   | -                 | -                 | -                 |
| Piutang dagang                      | 2.773.872           | 2.556.127         | 1.875.909         | 1.725.933         |
| Persediaan                          | 47.456.225          | 39.894.523        | 42.847.314        | 38.560.045        |
| Biaya dibayar dimuka                | 4.677.335           | 2.047.593         | 3.494.998         | 2.664.824         |
| Aktiva lancar lainnya               | 235.406             | 265.414           | 291.026           | 299.748           |
| Total aktiva lancar                 | 59.312.578          | 49.537.929        | 52.081.133        | 45.284.719        |
| Aktiva tetap                        | 55.026.247          | 50.263.925        | 45.485.259        | 40.548.169        |
| Akumulasi depresiasi                | 25.246.115          | 22.658.887        | 20.111.276        | 17.789.611        |
| Aktiva tetap-bersih                 | 29.780.132          | 27.605.038        | 25.373.983        | 22.758.558        |
| Surat berharga jangka panjang       | -                   | -                 | -                 | -                 |
| Aktiva tak berwujud                 | 43.674              | -                 | -                 | -                 |
| Aktiva jangka panjang lainnya       | 827.985             | 1.048.442         | 1.192.158         | 1.053.942         |
| Total aktiva jangka panjang         | 30.651.791          | 28.653.480        | 26.566.141        | 23.812.500        |
| Total Aktiva                        | 89.964.369          | 78.191.409        | 78.647.274        | 69.097.219        |
| <b>KEWAJIBAN</b>                    |                     |                   |                   |                   |
| Hutang dagang                       | 1.002.233           | 1.123.703         | 1.297.463         | 1.129.544         |
| Hutang bank dan obligasi            | 9.980.336           | 6.029.226         | 17.236.439        | 17.322.145        |
| Biaya yang belum dibayar            | 96.138              | 79.548            | 190.871           | 178.692           |
| Hutang pajak                        | 531.620             | 215.747           | 490.676           | 134.622           |
| Kewajiban jangka pendek lainnya     | 16.758.956          | 9.561.768         | 6.043.278         | 3.238.564         |
| Total kewajiban jangka pendek       | 28.369.283          | 17.009.992        | 25.258.727        | 22.003.567        |
| Hutang bank                         | 122.667             | 156.667           | 176.667           | -                 |
| Obligasi                            | -                   | -                 | -                 | -                 |
| Hutang pihak terkait                | -                   | -                 | -                 | -                 |
| Kewajiban jangka panjang lainnya    | 2.184.145           | 2.502.282         | 2.281.122         | 1.960.367         |
| Total kewajiban jangka panjang      | 2.306.812           | 2.658.949         | 2.457.789         | 1.960.367         |
| Total Kewajiban                     | 30.676.095          | 19.668.941        | 27.716.516        | 23.963.934        |
| <b>EKUITAS</b>                      |                     |                   |                   |                   |
| Modal disetor dan ditempatkan penuh | 962.044             | 962.044           | 962.044           | 962.044           |
| Tambahan modal disetor              | -                   | -                 | -                 | -                 |
| Laba ditahan                        | 58.305.843          | 57.540.043        | 49.948.338        | 44.150.868        |
| Saham treasury                      | -                   | -                 | -                 | -                 |
| Ekuitas lainnya                     | 20.387              | 20.381            | 20.376            | 20.373            |
| Total Ekuitas                       | 59.288.274          | 58.522.468        | 50.930.758        | 45.133.285        |
| <b>TOTAL KEWAJIBAN DAN EKUITAS</b>  | <b>89.964.369</b>   | <b>78.191.409</b> | <b>78.647.274</b> | <b>69.097.219</b> |

**Lampiran. 7 Laporan Keuangan Laba Rugi PT. Handjaya Mandala Sampoerna Tbk.**

| Laporan Laba Rugi                       | Tahun      |            |             |             |
|---|------------|------------|-------------|-------------|
|   | 2021       | 2020       | 2019        | 2018        |
| Dalam Jutaan Rupiah                     |            |            |             |             |
| Penjualan                               | 98.874.784 | 92.425.210 | 106.055.176 | 106.741.891 |
| Harga pokok penjualan                   | 81.955.013 | 73.653.975 | 79.932.195  | 81.251.100  |
| Laba kotor                              | 16.919.771 | 18.771.235 | 26.122.981  | 25.490.791  |
| Biaya penjualan, umum, dan administrasi | 7.156.256  | 7.019.683  | 7.709.586   | 7.634.977   |
| Biaya riset dan pengembangan            |            | -          | -           | -           |
| Biaya depresiasi                        | 1.180.156  | 1.349.396  | 1.336.308   | 973.886     |
| Biaya operasional Lainnya               |            | -          | -           | -           |
| Laba operasional                        | 8.583.359  | 10.402.156 | 17.077.087  | 16.881.928  |
| Non-operasional & non-recurring         |            |            |             |             |
| Pendapatan                              | 630.714    | 853.492    | 1.310.563   | 1.219.872   |
| Biaya                                   | 61.907     | 94.182     | 128.227     | 140.531     |
| Total non-operasional & non recurring   | 568.807    | 759.310    | 1.182.336   | 1.079.341   |
| Biaya bunga                             | -          | -          | -           | -           |
| Laba sebelum pajak                      | 9.152.166  | 11.161.466 | 18.259.423  | 17.961.269  |
| Biaya pajak                             | 2.015.069  | 2.580.088  | 4.537.910   | 4.422.851   |
| Laba bersih                             | 7.137.097  | 8.581.378  | 13.721.513  | 13.538.418  |

**Lampiran. 8 Laporan Keuangan Neraca PT. Handjaya Mandala Sampoerna Tbk.**

| Neraca                                | Tahun             |                   |                   |                   |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                       | 2021              | 2020              | 2019              | 2018              |
| Dalam Jutaan Rupiah                   |                   |                   |                   |                   |
| <b>AKTIVA</b>                         |                   |                   |                   |                   |
| Kas dan setara kas                    | 17.843.656        | 15.804.309        | 18.820.695        | 15.516.439        |
| Surat berharga                        | -                 | -                 | -                 | -                 |
| Piutang dagang                        | 2.380.793         | 3.648.322         | 3.254.954         | 3.507.601         |
| Persediaan                            | 17.781.747        | 18.093.707        | 16.376.231        | 15.183.197        |
| Biaya dibayar dimuka                  | 141.104           | 73.723            | 71.933            | 148.944           |
| Aktiva lancar lainnya                 | 3.175.805         | 3.471.577         | 3.173.202         | 3.475.302         |
| <b>Total aktiva lancar</b>            | <b>41.323.105</b> | <b>41.091.638</b> | <b>41.697.015</b> | <b>37.831.483</b> |
| Aktiva tetap                          | 14.370.155        | 14.301.395        | 14.041.202        | 13.110.284        |
| Akumulasi depresiasi                  | 8.331.512         | 7.718.587         | 6.743.290         | 5.821.849         |
| Aktiva tetap-bersih                   | 6.038.643         | 6.582.808         | 7.297.912         | 7.288.435         |
| Surat berharga jangka panjang         | 485.839           | 502.504           | 524.990           | 535.430           |
| Aktiva tak berwujud                   | 60.423            | 60.423            | 60.423            | 60.423            |
| Aktiva jangka panjang lainnya         | 5.182.418         | 1.436.657         | 1.322.466         | 886.649           |
| <b>Total aktiva jangka panjang</b>    | <b>11.767.323</b> | <b>8.582.392</b>  | <b>9.205.791</b>  | <b>8.770.937</b>  |
| <b>Total Aktiva</b>                   | <b>53.090.428</b> | <b>49.674.030</b> | <b>50.902.806</b> | <b>46.602.420</b> |
| <b>KEWAJIBAN</b>                      |                   |                   |                   |                   |
| Hutang dagang                         | 4.244.097         | 3.467.567         | 3.802.004         | 3.450.070         |
| Hutang bank dan obligasi              | -                 | -                 | -                 | -                 |
| Biaya yang belum dibayar              | 258.028           | 241.167           | 189.849           | 238.625           |
| Hutang pajak                          | 1.532.275         | 2.527.904         | 2.389.662         | 1.687.831         |
| Kewajiban jangka pendek lainnya       | 15.929.859        | 10.507.196        | 6.346.161         | 3.417.473         |
| <b>Total kewajiban jangka pendek</b>  | <b>21.964.259</b> | <b>16.743.834</b> | <b>12.727.676</b> | <b>8.793.999</b>  |
| Hutang bank                           | -                 | -                 | -                 | -                 |
| Obligasi                              | -                 | -                 | -                 | -                 |
| Hutang pihak terkait                  | -                 | -                 | -                 | -                 |
| Kewajiban jangka panjang lainnya      | 1.934.763         | 2.688.770         | 2.495.400         | 2.450.168         |
| <b>Total kewajiban jangka panjang</b> | <b>1.934.763</b>  | <b>2.688.770</b>  | <b>2.495.400</b>  | <b>2.450.168</b>  |
| <b>Total Kewajiban</b>                | <b>23.899.022</b> | <b>19.432.604</b> | <b>15.223.076</b> | <b>11.244.167</b> |
| <b>EKUITAS</b>                        |                   |                   |                   |                   |
| Modal disetor dan ditempatkan penuh   | 465.272           | 465.272           | 465.272           | 465.272           |
| Tambahan modal disetor                | 20.640.641        | 20.586.373        | 20.568.076        | 20.546.151        |
| Laba ditahan                          | 7.469.336         | 8.573.617         | 14.029.964        | 13.730.669        |
| Saham treasury                        | -                 | -                 | -                 | -                 |
| Ekuitas lainnya                       | 616.157           | 616.164           | 616.418           | 616.161           |
| <b>Total Ekuitas</b>                  | <b>29.191.406</b> | <b>30.241.426</b> | <b>35.679.730</b> | <b>35.358.253</b> |
| <b>TOTAL KEWAJIBAN DAN EKUITAS</b>    | <b>53.090.428</b> | <b>49.674.030</b> | <b>50.902.806</b> | <b>46.602.420</b> |

**Lampiran. 9 Laporan Keuangan Laba Rugi PT. Indonesian Tobacco Tbk.**

| Laporan Laba Rugi                          | Tahun   |         |         |         |
|--|---------|---------|---------|---------|
|  | 2021    | 2020    | 2019    | 2018    |
| Dalam Jutaan Rupiah                        |         |         |         |         |
| Penjualan                                  | 238.399 | 224.296 | 166.565 | 134.518 |
| Harga pokok penjualan                      | 174.603 | 163.801 | 122.574 | 96.090  |
| Laba kotor                                 | 63.796  | 60.496  | 43.991  | 38.429  |
| Biaya penjualan, umum, dan administrasi    | 19.417  | 21.513  | 14.666  | 12.867  |
| Biaya riset dan pengembangan               |         | -       | -       | -       |
| Biaya depresiasi                           | 2.264   | 1.521   | 1.307   | 1.070   |
| Biaya operasional Lainnya                  |         | -       | -       | -       |
| Laba operasional                           | 42.115  | 37.461  | 28.019  | 24.492  |
| <b>Non-operasional &amp; non-recurring</b> |         |         |         |         |
| Pendapatan                                 | 1.178   | 242     | 257     | 157     |
| Biaya                                      | 161     | 342     | 4.391   | 525     |
| Total non-operasional & non recurring      | 1.018   | (100)   | (4.134) | (369)   |
| Biaya bunga                                | 18.204  | 18.237  | 15.345  | 12.693  |
| Laba sebelum pajak                         | 24.929  | 19.124  | 8.540   | 11.430  |
| Biaya pajak                                | 6.560   | 13.004  | 15.540  | 3.181   |
| Laba bersih                                | 18.369  | 6.120   | (7.000) | 8.249   |

**Lampiran. 10 Laporan Keuangan Neraca PT. Indonesian Tobacco Tbk.**

| Neraca                              | Tahun          |                |                |                |
|-------------------------------------|----------------|----------------|----------------|----------------|
|                                     | 2021           | 2020           | 2019           | 2018           |
| Dalam Jutaan Rupiah                 |                |                |                |                |
| <b>AKTIVA</b>                       |                |                |                |                |
| Kas dan setara kas                  | 2.547          | 3.212          | 1.123          | 3.791          |
| Surat berharga                      | -              | -              | -              | -              |
| Piutang dagang                      | 14.845         | 5.133          | 2.276          | 2.078          |
| Persediaan                          | 120.896        | 133.241        | 85.294         | 28.701         |
| Biaya dibayar dimuka                | -              | -              | -              | -              |
| Aktiva lancar lainnya               | 97             | 1.245          | 1.186          | -              |
| Total aktiva lancar                 | 138.385        | 142.831        | 89.879         | 34.570         |
| Aktiva tetap                        | 385.448        | 353.898        | 324.527        | 314.355        |
| Akumulasi depresiasi                | 1.268          | 1.148          | 1.052          | 966            |
| Aktiva tetap-bersih                 | 384.181        | 352.751        | 323.474        | 313.389        |
| Surat berharga jangka panjang       |                | -              | -              | -              |
| Aktiva tak berwujud                 | 2.264          | -              | -              | -              |
| Aktiva jangka panjang lainnya       | 1.874          | 9.496          | 34.459         | 7.720          |
| Total aktiva jangka panjang         | 388.319        | 362.246        | 357.933        | 321.109        |
| Total Aktiva                        | 526.704        | 505.077        | 447.812        | 355.679        |
| <b>KEWAJIBAN</b>                    |                |                |                |                |
| Hutang dagang                       | 25.331         | 30.623         | 28.843         | 21.056         |
| Hutang bank dan obligasi            | 123.567        | 122.539        | 99.966         | 93.083         |
| Biaya yang belum dibayar            | 639            | 602            | 153            | 5.912          |
| Hutang pajak                        | 4.648          | 3.158          | 8.373          | 5.718          |
| Kewajiban jangka pendek lainnya     | 3.606          | 1.305          | 3.259          | 4.381          |
| Total kewajiban jangka pendek       | 157.791        | 158.228        | 140.593        | 130.150        |
| Hutang bank                         | 37.126         | 58.073         | 31.160         | 11.220         |
| Obligasi                            | -              | -              | -              | -              |
| Hutang pihak terkait                | -              | -              | -              | -              |
| Kewajiban jangka panjang lainnya    | 7.107          | 8.950          | 9.908          | 8.291          |
| Total kewajiban jangka panjang      | 44.233         | 67.023         | 41.068         | 19.511         |
| Total Kewajiban                     | 202.025        | 225.251        | 181.661        | 149.662        |
| <b>EKUITAS</b>                      |                |                |                |                |
| Modal disetor dan ditempatkan penuh | 47.036         | 47.036         | 47.036         | 33.333         |
| Tambahan modal disetor              | 37.906         | 37.906         | 37.906         | -              |
| Laba ditahan                        | 10.322         | -              | -              | (7.435)        |
| Saham treasury                      | -              | -              | -              | -              |
| Ekuitas lainnya                     | 229.415        | 194.884        | 181.208        | 180.120        |
| Total Ekuitas                       | 324.680        | 279.826        | 266.150        | 206.017        |
| <b>TOTAL KEWAJIBAN DAN EKUITAS</b>  | <b>526.704</b> | <b>505.077</b> | <b>447.812</b> | <b>355.679</b> |

**Lampiran. 11 Laporan Keuangan Laba Rugi PT. Wismilak Inti Makmur Tbk.**

| Laporan Laba Rugi                       | Tahun     |           |           |           |
|---|-----------|-----------|-----------|-----------|
|   | 2021      | 2020      | 2019      | 2018      |
| Dalam Jutaan Rupiah                     |           |           |           |           |
| Penjualan                               | 2.733.692 | 1.994.067 | 1.393.574 | 1.405.384 |
| Harga pokok penjualan                   | 2.082.163 | 1.368.626 | 962.041   | 963.852   |
| Laba kotor                              | 651.529   | 625.440   | 431.533   | 441.533   |
| Biaya penjualan, umum, dan administrasi | 434.476   | 405.145   | 390.392   | 375.338   |
| Biaya riset dan pengembangan            | -         | -         | -         | -         |
| Biaya depresiasi                        | 15.679    | 15.424    | 12.493    | 14.008    |
| Biaya operasional Lainnya               | -         | -         | -         | -         |
| Laba operasional                        | 201.374   | 204.871   | 28.648    | 52.186    |
| Non-operasional & non-recurring         |           |           |           |           |
| Pendapatan                              | 15.635    | 19.032    | 23.538    | 20.629    |
| Biaya                                   | 36        | 4.610     | 3.400     | 893       |
| Total non-operasional & non recurring   | 15.599    | 14.422    | 20.137    | 19.736    |
| Biaya bunga                             | 2.089     | 4.078     | 5.912     | 1.192     |
| Laba sebelum pajak                      | 214.884   | 215.214   | 42.874    | 70.731    |
| Biaya pajak                             | 38.007    | 42.708    | 15.546    | 19.588    |
| Laba bersih                             | 176.877   | 172.507   | 27.328    | 51.143    |



**Lampiran. 12 Laporan Keuangan Neraca PT. Wismilak Inti Makmur Tbk.**

| Neraca                              | Tahun            |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|
|                                     | 2021             | 2020             | 2019             | 2018             |
| Dalam Jutaan Rupiah                 |                  |                  |                  |                  |
| <b>AKTIVA</b>                       |                  |                  |                  |                  |
| Kas dan setara kas                  | 522.156          | 429.555          | 265.019          | 87.068           |
| Surat berharga                      | -                | -                | 14.577           | 17.390           |
| Piutang dagang                      | 99.430           | 99.621           | 65.470           | 61.017           |
| Persediaan                          | 853.564          | 668.515          | 552.889          | 652.608          |
| Biaya dibayar dimuka                | 11.224           | 9.489            | 9.081            | 9.245            |
| Aktiva lancar lainnya               | 104.611          | 81.540           | 41.395           | 61.652           |
| Total aktiva lancar                 | 1.590.984        | 1.288.719        | 948.430          | 888.980          |
| Aktiva tetap                        | 820.533          | 788.967          | 763.793          | 699.241          |
| Akumulasi depresiasi                | 542.314          | 490.062          | 434.731          | 379.250          |
| Aktiva tetap-bersih                 | 278.219          | 298.905          | 329.062          | 319.991          |
| Surat berharga jangka panjang       | -                | -                | -                | -                |
| Aktiva tak berwujud                 | -                | -                | -                | -                |
| Aktiva jangka panjang lainnya       | 21.967           | 26.818           | 22.030           | 46.603           |
| Total aktiva jangka panjang         | 300.186          | 325.723          | 351.091          | 366.594          |
| Total Aktiva                        | 1.891.170        | 1.614.442        | 1.299.522        | 1.255.574        |
| <b>KEWAJIBAN</b>                    |                  |                  |                  |                  |
| Hutang dagang                       | 451.697          | 242.048          | 84.199           | 82.882           |
| Hutang bank dan obligasi            | -                | 6.176            | 28.109           | 19.326           |
| Biaya yang belum dibayar            | 8.162            | 7.538            | 6.759            | 6.329            |
| Hutang pajak                        | 5.450            | 32.994           | 5.911            | 4.591            |
| Kewajiban jangka pendek lainnya     | 77.272           | 63.034           | 32.467           | 37.074           |
| Total kewajiban jangka pendek       | 542.580          | 351.791          | 157.444          | 150.202          |
| Hutang bank                         | -                | 8.644            | 29.194           | -                |
| Obligasi                            | -                | -                | -                | -                |
| Hutang pihak terkait                | -                | -                | -                | -                |
| Kewajiban jangka panjang lainnya    | 30.204           | 68.155           | 79.713           | 100.135          |
| Total kewajiban jangka panjang      | 30.204           | 76.799           | 108.907          | 100.135          |
| Total Kewajiban                     | 572.785          | 428.590          | 266.351          | 250.337          |
| <b>EKUITAS</b>                      |                  |                  |                  |                  |
| Modal disetor dan ditempatkan penuh | 209.987          | 209.987          | 209.987          | 209.987          |
| Tambahan modal disetor              | 303.627          | 303.627          | 303.627          | 303.627          |
| Laba ditahan                        | 803.113          | 670.728          | 518.241          | 490.088          |
| Saham treasury                      | -                | -                | -                | -                |
| Ekuitas lainnya                     | 1.657            | 1.509            | 1.315            | 1.534            |
| Total Ekuitas                       | 1.318.385        | 1.185.852        | 1.033.171        | 1.005.237        |
| <b>TOTAL KEWAJIBAN DAN EKUITAS</b>  | <b>1.891.170</b> | <b>1.614.442</b> | <b>1.299.522</b> | <b>1.255.574</b> |

**Lampiran. 13 Hasil Perhitungan Perputaran Modal Kerja**

| No | Kode Perusahaan | Tahun | Penjualan         | Aktiva Lancar     | Hutang Lancar   | WCTO |
|----|-----------------|-------|-------------------|-------------------|-----------------|------|
| 1  | GGRM            | 2018  | 95.707.663        | 45.284.719        | 22.003.567      | 4,11 |
|    |                 | 2019  | 110.523.819       | 52.081.133        | 25.258.727      | 4,12 |
|    |                 | 2020  | 114.477.311       | 49.537.929        | 17.009.992      | 3,52 |
|    |                 | 2021  | 124.881.266       | 59.312.578        | 28.369.283      | 4,04 |
| 2  | HMSP            | 2018  | 106.741.891       | 37.831.483        | 8.793.999       | 3,68 |
|    |                 | 2019  | 106.055.176       | 41.697.015        | 12.727.676      | 3,66 |
|    |                 | 2020  | 92.425.210        | 41.091.638        | 16.743.834      | 3,80 |
|    |                 | 2021  | 98.874.784        | 41.323.105        | 21.964.259      | 5,11 |
| 3  | ITIC            | 2018  | 134.518.467.847   | 34.570.034.631    | 13.015.047.413  | 6,24 |
|    |                 | 2019  | 166.565.482.035   | 89.878.590.302    | 14.059.345.950  | 2,20 |
|    |                 | 2020  | 224.296.360.636   | 142.830.758.861   | 15.822.782.940  | 1,77 |
|    |                 | 2021  | 238.398.863.725   | 138.385.285.688   | 15.779.148.842  | 1,94 |
| 4  | WIIM            | 2018  | 1.405.384.153.405 | 888.979.741.744   | 150.202.377.711 | 1,90 |
|    |                 | 2019  | 1.393.574.099.760 | 948.430.163.983   | 157.443.942.631 | 1,76 |
|    |                 | 2020  | 1.994.066.771.177 | 1.288.718.539.539 | 351.790.782.502 | 2,13 |
|    |                 | 2021  | 2.733.691.702.961 | 1.590.984.206.544 | 542.580.383.844 | 2,61 |
| 5  | RMBA            | 2018  | 21.923.057        | 9.584.354         | 6.028.559       | 6,17 |
|    |                 | 2019  | 20.834.699        | 11.598.066        | 6.083.396       | 3,78 |
|    |                 | 2020  | 13.890.914        | 8.283.505         | 3.769.077       | 3,08 |
|    |                 | 2021  | 8.407.407         | 5.598.100         | 3.295.651       | 3,65 |

**Lampiran. 14 Hasil Perhitungan Pertumbuhan Penjualan**

| No | Kode Perusahaan | Tahun | Penjualan Tahun Ini | Tahun | Penjualan Tahun Lalu | SG    |
|----|-----------------|-------|---------------------|-------|----------------------|-------|
| 1  | GGRM            | 2018  | 95.707.663          | 2017  | 83.305.925           | 0,15  |
|    |                 | 2019  | 110.523.819         | 2018  | 95.707.663           | 0,15  |
|    |                 | 2020  | 114.477.311         | 2019  | 110.523.819          | 0,04  |
|    |                 | 2021  | 124.881.266         | 2020  | 114.477.311          | 0,09  |
| 2  | HMSP            | 2018  | 106.741.891         | 2017  | 99.091.484           | 0,08  |
|    |                 | 2019  | 106.055.176         | 2018  | 106.741.891          | -0,01 |
|    |                 | 2020  | 92.425.210          | 2019  | 106.055.176          | -0,13 |
|    |                 | 2021  | 98.874.784          | 2020  | 92.425.210           | 0,07  |
| 3  | ITIC            | 2018  | 134.518.467.847     | 2017  | 113.376.514.168      | 0,19  |
|    |                 | 2019  | 166.565.482.035     | 2018  | 134.518.467.847      | 0,24  |
|    |                 | 2020  | 224.296.360.636     | 2019  | 166.565.482.035      | 0,35  |
|    |                 | 2021  | 238.398.863.725     | 2020  | 224.296.360.636      | 0,06  |
| 4  | WIIM            | 2018  | 1.405.384.153.405   | 2017  | 1.476.427.090.781    | -0,05 |
|    |                 | 2019  | 1.393.574.099.760   | 2018  | 1.405.384.153.405    | -0,01 |
|    |                 | 2020  | 1.994.066.771.177   | 2019  | 1.393.574.099.760    | 0,43  |
|    |                 | 2021  | 2.733.691.702.961   | 2020  | 1.994.066.771.177    | 0,37  |
| 5  | RMBA            | 2018  | 21.923.057          | 2017  | 20.258.870           | 0,08  |
|    |                 | 2019  | 20.834.699          | 2018  | 21.923.057           | -0,05 |
|    |                 | 2020  | 13.890.914          | 2019  | 20.834.699           | -0,33 |
|    |                 | 2021  | 8.407.407           | 2020  | 13.890.914           | -0,39 |

**Lampiran. 15 Hasil Perhitungan Ukuran Perusahaan**

| No | Kode Perusahaan | Tahun | Total Aset        | SG    |
|----|-----------------|-------|-------------------|-------|
| 1  | GGRM            | 2018  | 69.097.219        | 18,05 |
|    |                 | 2019  | 78.647.274        | 18,18 |
|    |                 | 2020  | 78.191.409        | 18,17 |
|    |                 | 2021  | 89.964.369        | 18,31 |
| 2  | HMSP            | 2018  | 46.602.420        | 16,66 |
|    |                 | 2019  | 50.902.806        | 17,75 |
|    |                 | 2020  | 49.674.030        | 17,72 |
|    |                 | 2021  | 53.090.428        | 17,79 |
| 3  | ITIC            | 2018  | 355.678.936.669   | 26,60 |
|    |                 | 2019  | 447.811.735.070   | 26,83 |
|    |                 | 2020  | 505.077.168.839   | 26,95 |
|    |                 | 2021  | 526.704.173.504   | 26,99 |
| 4  | WIIM            | 2018  | 1.255.573.914.558 | 27,86 |
|    |                 | 2019  | 1.299.521.608.556 | 27,89 |
|    |                 | 2020  | 1.614.442.007.528 | 28,11 |
|    |                 | 2021  | 1.891.169.731.202 | 28,27 |
| 5  | RMBA            | 2018  | 14.879.589        | 16,52 |
|    |                 | 2019  | 17.000.330        | 16,65 |
|    |                 | 2020  | 12.464.005        | 16,34 |
|    |                 | 2021  | 9.392.515         | 16,06 |

**Lampiran. 16 Hasil Perhitungan Profitabilitas Return On Equity (ROE)**

| No | Kode Perusahaan | Tahun | Laba Bersih     | Ekuitas           | ROE  |
|----|-----------------|-------|-----------------|-------------------|------|
| 1  | GGRM            | 2018  | 7.793.068       | 45.133.285        | 0,17 |
|    |                 | 2019  | 10.880.704      | 50.930.758        | 0,21 |
|    |                 | 2020  | 7.647.729       | 58.522.468        | 0,13 |
|    |                 | 2021  | 5.605.321       | 59.288.274        | 0,09 |
| 2  | HMSP            | 2018  | 13.538.418      | 35.358.253        | 0,38 |
|    |                 | 2019  | 13.721.513      | 35.679.730        | 0,38 |
|    |                 | 2020  | 8.581.378       | 30.241.426        | 0,28 |
|    |                 | 2021  | 7.137.097       | 29.191.406        | 0,24 |
| 3  | ITIC            | 2018  | 8.248.975.130   | 206.017.388.562   | 0,04 |
|    |                 | 2019  | 7.000.145.820   | 266.150.317.580   | 0,03 |
|    |                 | 2020  | 6.120.040.212   | 279.826.257.009   | 0,02 |
|    |                 | 2021  | 18.369.616.642  | 324.679.509.187   | 0,06 |
| 4  | WIIM            | 2018  | 51.142.850.919  | 1.005.236.802.665 | 0,05 |
|    |                 | 2019  | 27.328.091.481  | 1.033.170.577.477 | 0,03 |
|    |                 | 2020  | 172.506.562.986 | 1.185.851.841.509 | 0,15 |
|    |                 | 2021  | 176.877.010.231 | 1.318.385.158.595 | 0,13 |
| 5  | RMBA            | 2018  | 608.463         | 8.365.971         | 0,07 |
|    |                 | 2019  | 50.612          | 8.401.643         | 0,01 |
|    |                 | 2020  | 2.666.991       | 5.708.950         | 0,47 |
|    |                 | 2021  | 7.971           | 5.791.478         | 0,00 |

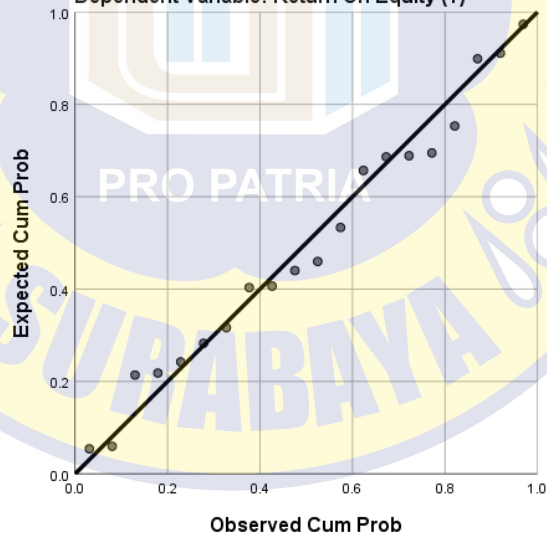
Lampiran. 17 Hasil Uji Asumsi Klasik

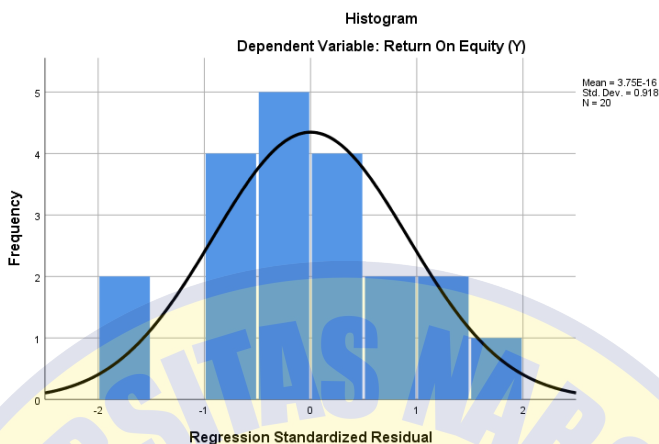
Hasil Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test |                |                         |
|------------------------------------|----------------|-------------------------|
|                                    |                | Unstandardized Residual |
| N                                  |                | 20                      |
| Normal Parameters <sup>a,b</sup>   | Mean           | .0000000                |
|                                    | Std. Deviation | .11948534               |
| Most Extreme Differences           | Absolute       | .094                    |
|                                    | Positive       | .094                    |
|                                    | Negative       | -.094                   |
| Test Statistic                     |                | .094                    |
| Asymp. Sig. (2-tailed)             |                | .200 <sup>c,d</sup>     |

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Return On Equity (Y)

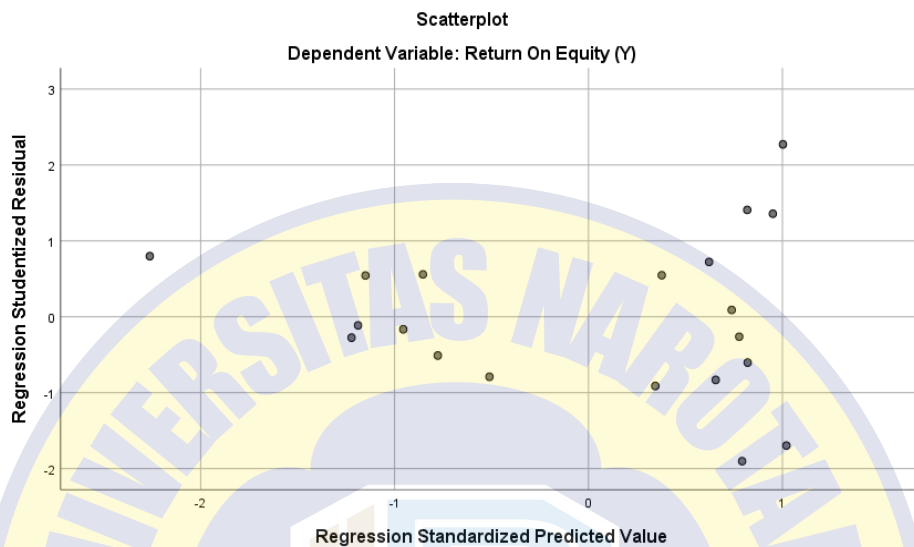




### Hasil Uji Heteroskedastisitas

#### Rank Spearman Rho

| Correlations   |                             |                         |                             |                            |                        |                         |
|--|-----------------------------|-------------------------|-----------------------------|----------------------------|------------------------|-------------------------|
|  |                             |                         | Perputaran Modal Kerja (X1) | Pertumbuhan Penjualan (X2) | Ukuran Perusahaan (X3) | Unstandardized Residual |
| Spearman's rho   | Perputaran Modal Kerja (X1) | Correlation Coefficient | 1.000                       | .008                       | -.544*                 | .023                    |
|  |                             | Sig. (2-tailed)         | .                           | .975                       | .013                   | .925                    |
|  |                             | N                       | 20                          | 20                         | 20                     | 20                      |
|  | Pertumbuhan Penjualan (X2)  | Correlation Coefficient | .008                        | 1.000                      | .626**                 | -.015                   |
|  |                             | Sig. (2-tailed)         | .975                        | .                          | .003                   | .950                    |
|  |                             | N                       | 20                          | 20                         | 20                     | 20                      |
|  | Ukuran Perusahaan (X3)      | Correlation Coefficient | -.544*                      | .626**                     | 1.000                  | .035                    |
|  |                             | Sig. (2-tailed)         | .013                        | .003                       | .                      | .885                    |
|  |                             | N                       | 20                          | 20                         | 20                     | 20                      |
|  | Unstandardized Residual     | Correlation Coefficient | .023                        | -.015                      | .035                   | 1.000                   |
|  |                             | Sig. (2-tailed)         | .925                        | .950                       | .885                   | .                       |
|  |                             | N                       | 20                          | 20                         | 20                     | 20                      |
| *. Correlation is significant at the 0.05 level (2-tailed).  |                             |                         |                             |                            |                        |                         |
| **. Correlation is significant at the 0.01 level (2-tailed). |                             |                         |                             |                            |                        |                         |



### Hasil Uji Multikolinieritas

| Coefficients <sup>a</sup>                   |                             |                         |       |
|---|-----------------------------|-------------------------|-------|
| Model                                       |                             | Collinearity Statistics |       |
|   |                             | Tolerance               | VIF   |
| 1   | (Constant)                  |                         |       |
|   | Perputaran Modal Kerja (X1) | .593                    | 1.686 |
|   | Pertumbuhan Penjualan (X2)  | .543                    | 1.841 |
|   | Ukuran Perusahaan (X3)      | .369                    | 2.708 |
| a. Dependent Variable: Return On Equity (Y) |                             |                         |       |

### Lampiran. 18 Hasil Uji Hipotesis

#### Hasil Uji Regresi Linear Berganda dan Uji Parsial (t)

| Coefficients <sup>a</sup> |                             |                             |            |                           |       |      |
|---------------------------|-----------------------------|-----------------------------|------------|---------------------------|-------|------|
| Model                     |                             | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig. |
|                           |                             | B                           | Std. Error | Beta                      |       |      |
| 1                         | (Constant)                  | .639                        | .274       |                           | 2.326 | .033 |
|                           | Perputaran Modal Kerja (X1) | -.026                       | .029       | -.250                     | .894  | .385 |
|                           | Pertumbuhan Penjualan (X2)  | .590                        | .198       | .433                      | 3.456 | .015 |
|                           | Ukuran Perusahaan (X3)      | .319                        | .197       | .298                      | 2.969 | .047 |

a. Dependent Variable: Return On Equity (Y)

#### Hasil Uji Fit Model (F)

| ANOVA <sup>a</sup> |            |                |    |             |        |                   |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model              |            | Sum of Squares | df | Mean Square | F      | Sig.              |
| 1                  | Regression | 115.731        | 3  | 38.577      | 12.859 | .000 <sup>b</sup> |
|                    | Residual   | 32.272         | 16 | 2.017       |        |                   |
|                    | Total      | 148.003        | 19 |             |        |                   |

a. Dependent Variable: Return On Equity (Y)

b. Predictors: (Constant), Ukuran Perusahaan (X3), Perputaran Modal Kerja (X1), Pertumbuhan Penjualan (X2)

#### Hasil Uji Koefisien Determinasi (R<sup>2</sup>)

| Model Summary <sup>b</sup> |                   |          |                   |                            |
|----------------------------|-------------------|----------|-------------------|----------------------------|
| Model                      | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1                          | .508 <sup>a</sup> | .258     | .119              | .13021                     |

a. Predictors: (Constant), Ukuran Perusahaan (X3), Perputaran Modal Kerja (X1), Pertumbuhan Penjualan (X2)

b. Dependent Variable: Return On Equity (Y)