LAMPIRAN

Lampiran 1 Daftar Perusahaan Subektor Kosmetik

No	Kode Perusahaan	Nama Perusahaan
1	VICI	PT Victoria Care Indonesia Tbk
2	TSPC	PT nama perusahaan Tempo Scan Pacific Tbk
3	KINO	PT Kino Indonesia Tbk
4	MBTO	PT Martina Berto Tbk
5	MRAT	PT Mustika Ratu Tbk
6	TCID	PT Mandom Indonesia Tbk
7	UNVR	PT Unilever Indonesia Tbk
8	UCID	PT Uni-Charm Indonesia Tbk
9	ADES	PT. Akasha Wira International Tbk
10	FLMC	Falmaco Nonwoven Industri Tbk
11	SPMA	PT Suparma Tbk
12	KDSI	PT Kedawung Setia Industrial Tbk
13	KDSI	PT Kedawung Setia Industrial Tbk
14	MICE	Multi Indocitra Tbk
15	PYFA	PT Pyridam Farma Tbk
16	EURO	Estee Gold Feet Tbk
17	CINT	Hitose International Tbk.
18	KICI	Kedaung Indah Can Tbk
19	WOOD	Integra Indocabinet Tbk.
20	LMPI	Langgeng Makmur Industri Tbk.
21	MSJA	PT Multi Spunindo Jaya Tbk


Diteruskan
1. VICI: PT Victoria Care Indonesia Tbk
2. TSPC: PT Tempo Scan Pacific Tbk
3. KINO: PT Kino Indonesia Tbk
4. MBTO: PT Martina Berto Tbk
5. MRAT: PT Mustika Ratu Tbk
6. TCID: PT Mandom Indonesia Tbk
7. UNVR: PT Unilever Indonesia Tbk
8. UCID: PT Uni-Charm Indonesia Tbk
9. ADES : PT. Akasha Wira International Tbk
10. FLMC: Falmaco Nonwoven Industri Tbk
11. SPMA: PT Suparma Tbk
12. DVLA: PT Darya-Varia Laboratoria Tbk
13. KDSI: PT Kedawung Setia Industrial Tbk
14. MICE: Multi Indocitra Tbk
15. PYFA: PT Pyridam Farma Tbk
16. EURO: Estee Gold Feet Tbk
17. CINT: Hitose International Tbk.
18. KICI: Kedaung Indah Can Tbk.
19. LMPI: Langgeng Makmur Industri Tbk.
20. WOOD: Integra Indocabinet Tbk.
21. MSJA: PT Multi Spunindo Jaya Tbk
17.25

Lampiran 2 Sampel Penelitian

NO	KODE	NAMA PERUSAHAN
1	MICE	Multi Indocitra Tbk
2	ADES	PT. Akasha Wira International Tbk
3	MRAT	PT Mustika Ratu Tbk
4	PYFA	PT Pyridam Farma Tbk
5	TCID	PT Mandom Indonesia Tbk
6	TSPC	PT nama perusahaan Tempo Scan Pacific Tbk
7	UNVR	PT Unilever Indonesia Tbk
8	KINO	PT Kino Indonesia Tbk
9	SPMA	PT Suparma Tbk
10	UCID	PT Uni-Charm Indonesia Tbk

Lampiran 3 Hasil Perhitungan DAR

Kode perusahaan	TAHUN	TOTAL UTANG	TOTAL ASSET	DAR
MICE	2020	319,572,184,920,000.00	1,000,283,894,657,000.00	0.31948149
	2021	352,256,804,899,000.00	1,063,137,390,963,000.00	0.33133705
	2022	447,086,996,864,000.00	1,196,101,828,789,000.00	0.37378673
	2023	438,308,664,436,000.00	1,328,983,366,677,000.00	0.32980749
	2024	491,009,884,144,000.00	1,418,635,350,493,000.00	0.34611423
ADES	2020	258,283,000,000.00	958,791,000,000.00	0.27
	2021	334,291,000,000.00	1,304,108,000,000.00	0.2563369

	2022	310,746,000,000.00	1,645,582,000,000.00	0.18883653
	2023	355,374,000,000.00	2,085,182,000,000.00	0.17042829
	2024	438,373,000,000.00	2,696,874,000,000.00	0.16254857
MRAT	2020	217,377,331,974,000.00	559,795,937,451,000.00	0.38831531
	2021	235,065,047,091,000.00	578,260,975,588,000.00	0.40650339
	2022	283,395,035,571,000.00	694,780,597,799,000.00	0.40789141
	2023	232,316,210,715,000.00	634,207,335,645,000.00	0.36630956
	2024	244,780,362,194,000.00	818,435,708,264,000.00	0.29908319
PYFA	2020	70,943,630,711,000.00	228,575,380,866,000.00	0.31037302
	2021	639,121,007,816,000.00	806,221,575,272,000.00	0.79273618
	2022	1,078,211,166,403,000.00	1,520,568,653,644,000.00	0.70908417
	2023	1,164,172,956,454,000.00	1,521,232,660,433,000.00	0.76528265
	2024	4,771,544,419,392,000.00	5,811,090,528,790,000.00	0.82110998
TCID	2020	448,803,136,563,000.00	2,314,790,056,002,000.00	0.19388503
	2021	480,956,169,246,000.00	2,300,804,864,960,000.00	0.20903823
	2022	525,870,003,344,000.00	2,380,657,918,106,000.00	0.22089272
	2023	505,779,174,136,000.00	2,391,566,509,438,000.00	0.21148447
	2024	553,955,057,903,000.00	2,337,888,865,653,000.00	0.2369467
TSPC	2020	2,727,421,825,611,000.00	9,104,657,533,366,000.00	0.29956336
	2021	2,769,022,665,619,000.00	9,644,326,662,784,000.00	0.28711415
	2022	3,778,216,973,720,000.00	11,328,974,079,150,000.00	0.33350036
	2023	3,250,094,041,108,000.00	11,315,730,833,410,000.00	0.2872191
	2024	3,338,362,695,157,000.00	12,489,189,257,954,000.00	0.26730019
UNVR	2020	15,597,264,000,000.00	20,534,632,000,000.00	0.75955897
	2021	14,747,263,000,000.00	19,068,532,000,000.00	0.77338219
	2022	14,320,858,000,000.00	18,318,114,000,000.00	0.78178671

	2023	13,282,848,000,000.00	18,884,088,000,000.00	0.70338838
	2024	13,896,928,000,000.00	16,046,195,000,000.00	0.86605753
KINO	2020	2,678,123,608,810,000.00	5,255,359,155,031,000.00	0.50959859
	2021	2,683,168,655,955,000.00	5,346,800,159,052,000.00	0.50182699
	2022	3,142,551,744,669,000.00	4,676,372,045,095,000.00	0.67200636
	2023	3,027,648,359,660,000.00	4,646,378,817,802,000.00	0.65161462
	2024	2,851,025,198,999,000.00	4,501,385,830,768,000.00	0.6333661
SPMA	2020	784,672,948,574,000.00	2,316,065,006,133,000.00	0.33879574
	2021	930,679,950,301,000.00	2,746,153,295,147,000.00	0.33890313
	2022	1,092,943,225,203,000.00	3,239,231,499,990,000.00	0.33740819
	2023	984,503,543,994,000.00	3,303,922,519,911,000.00	0.29798022
	2024	1,008,005,049,539,000.00	3,392,686,914,315,000.00	0.29711113
UCID	2020	3,149,811,000,000.00	7,644,451,000,000.00	0.41203888
	2021	2,881,008,000,000.00	7,787,513,000,000.00	0.36995226
	2022	3,218,785,000,000.00	8,382,538,000,000.00	0.38398693
	2023	2,924,204,000,000.00	8,487,854,000,000.00	0.34451629
	2024	2,791,175,000,000.00	8,658,345,000,000.00	0.32236819

Lampiran 4 Hasil Perhitungan CR

KODE PERUSAHAAN	TAHUN	ASET LANCAR	UTANG LANCAR	CR
MICE	2020	451,410,867,230,000.00	265,301,685,348,000.00	1.701500187
	2021	509,961,988,030,000.00	312,474,479,126,000.00	1.632011643
	2022	634,079,322,447,000.00	412,018,347,942,000.00	1.538958946
	2023	639,934,726,944,000.00	387,705,961,475,000.00	1.650567158
	2024	740,887,584,725,000.00	439,075,256,330,000.00	1.687381773

ADES	2020	545,239,000,000.00	183,559,000,000.00	2.970374648
	2021	673,394,000,000.00	265,367,000,000.00	2.537595104
	2022	815,319,000,000.00	254,719,000,000.00	3.20085663
	2023	1,551,646,000,000.00	383,789,000,000.00	4.042966317
	2024	1,230,110,000,000.00	298,814,000,000.00	4.116641121
MRAT	2020	432,576,455,286,000.00	195,801,413,331,000.00	2.209261148
	2021	459,338,629,540,000.00	215,622,712,026,000.00	2.130288712
	2022	586,852,139,107,000.00	236,276,099,973,000.00	2.483755823
	2023	536,240,708,878,000.00	191,132,222,451,000.00	2.805600762
	2024	527,354,772,708,000.00	192,818,326,822,000.00	2.73498262
PYFA	2020	129,342,420,572,000.00	44,748,565,283,000.00	2.89042609
	2021	236,430,905,577,000.00	251,838,113,066,000.00	0.938820986
	2022	540,992,487,118,000.00	297,388,368,548,000.00	1.819144742
	2023	570,538,460,472,000.00	293,714,677,536,000.00	1.942492167
	2024	1,537,057,159,394,000.00	1,202,279,394,659,000.00	1.278452551
TCID	2020	1,343,961,709,769,000.00	131,087,175,475,000.00	10.2524271
	2021	1,437,457,374,822,000.00	176,837,470,021,000.00	8.128692266
	2022	1,594,565,567,872,000.00	221,011,501,094,000.00	7.214853345
	2023	1,639,341,193,231,000.00	175,292,096,974,000.00	9.352054209
	2024	1,594,068,604,564,000.00	358,755,200,137,000.00	4.4433324
TSPC	2020	5,941,096,184,235,000.00	2,008,023,494,282,000.00	2.958678622
	2021	6,238,985,603,903,000.00	1,895,260,237,723,000.00	3.291888618
	2022	7,684,414,116,558,000.00	3,094,411,014,465,000.00	2.483320438
	2023	7,591,846,728,494,000.00	2,817,179,527,424,000.00	2.694839521
	2024	8,789,500,465,740,000.00	2,848,818,665,478,000.00	3.085314124
UNVR	2020	8,828,360,000,000.00	13,357,536,000,000.00	0.660927285

	2021	7,642,208,000,000.00	12,445,152,000,000.00	0.614071086
	2022	7,567,768,000,000.00	12,442,223,000,000.00	0.608232789
	2023	6,191,839,000,000.00	11,223,968,000,000.00	0.551662211
	2024	5,280,548,000,000.00	11,830,201,000,000.00	0.446361647
KINO	2020	2,562,184,889,015,000.00	2,146,338,161,363,000.00	1.193747069
	2021	2,397,707,580,261,000.00	1,591,081,638,290,000.00	1.506967036
	2022	1,688,505,201,652,000.00	1,935,669,493,305,000.00	0.872310695
	2023	1,735,117,266,203,000.00	2,102,124,921,210,000.00	0.825411111
	2024	1,627,935,460,419,000.00	2,244,858,924,455,000.00	0.72518386
SPMA	2020	645,476,167,999,000.00	372,561,061,935,000.00	1.732537922
	2021	1,004,400,966,183,000.00	450,774,754,651,000.00	2.228165965
	2022	1,370,508,317,595,000.00	374,992,624,819,000.00	3.654760726
	2023	1,382,776,264,404,000.00	492,360,007,391,000.00	2.808465845
	2024	1,434,944,365,703,000.00	507,892,735,105,000.00	2.825290197
UCID	2020	4,560,148,000,000.00	2,590,637,000,000.00	1.760241979
	2021	4,815,990,000,000.00	2,390,066,000,000.00	2.015002933
	2022	5,788,393,000,000.00	2,844,445,000,000.00	2.034981517
	2023	5,606,490,000,000.00	2,543,062,000,000.00	2.20462183

Lampiran 5 Hasil Perhitungan ROA

KODE PERUSAHAAN	TAHUN	LABA BERSIH SETELAH PAJAK	TOTAL ASET	%	ROA
MICE	2020	2,701,416,962,000.00	1,000,283,894,657,000.00	100%	0.00270065
	2021	30,116,574,542,000.00	1,063,137,390,963,000.00	100%	0.028328017
	2022	47,711,049,628,000.00	1,196,101,828,789,000.00	100%	0.039888786
	2023	34,369,407,952,000.00	1,328,983,366,677,000.00	100%	0.025861428

	2024	42,125,289,983,000.00	1,418,635,350,493,000.00	100%	0.029694234
ADES	2020	135,789,000,000.00	958,791,000,000.00	100%	0.141625234
	2021	256,758,000,000.00	1,304,108,000,000.00	100%	0.196884
	2022	364,972,000,000.00	1,645,582,000,000.00	100%	0.221789008
	2023	395,798,000,000.00	2,085,182,000,000.00	100%	0.189814606
	2024	527,368,000,000.00	2,696,874,000,000.00	100%	0.195547882
MRAT	2020	(6,766,719,891,000.00)	559,795,937,451,000.00	100%	-0.012087833
	2021	357,509,551,000.00	578,260,975,588,000.00	100%	0.000618249
	2022	67,812,034,137,000.00	694,780,597,799,000.00	100%	0.097602084
	2023	(14,113,035,557,000.00)	634,207,335,645,000.00	100%	-0.022253031
	2024	(5,119,227,258,000.00)	818,435,708,264,000.00	100%	-0.006254892
PYFA	2020	22,104,364,267,000.00	228,575,380,866,000.00	100%	0.096704922
	2021	5,478,952,440,000.00	806,221,575,272,000.00	100%	0.00679584
	2022	275,472,011,358,000.00	1,520,568,653,644,000.00	100%	0.18116381
	2023	(85,226,477,250,000.00)	1,521,232,660,433,000.00	100%	-0.056024617
	2024	(330,246,365,580,000.00)	5,811,090,528,790,000.00	100%	-0.05683036
TCID	2020	(54,776,587,213,000.00)	2,314,790,056,002,000.00	100%	-0.023663739
	2021	(76,507,618,777,000.00)	2,300,804,864,960,000.00	100%	-0.033252546
	2022	18,109,470,352,000.00	2,380,657,918,106,000.00	100%	0.007606918
	2023	38,116,002,992,000.00	2,391,566,509,438,000.00	100%	0.015937672
	2024	(124,747,277,185,000.00)	2,337,888,865,653,000.00	100%	-0.053358942
TSPC	2020	834,369,751,682,000.00	9,104,657,533,366,000.00	100%	0.09164208
	2021	877,817,637,643,000.00	9,644,326,662,784,000.00	100%	0.091019069
	2022	1,037,527,882,044,000.00	11,328,974,079,150,000.00	100%	0.091581804
	2023	1,250,247,953,060,000.00	11,315,730,833,410,000.00	100%	0.110487601

	2024	1,548,405,297,394,000.00	12,489,189,257,954,000.00	100%	0.123979649
UNVR	2020	7,163,536,000,000.00	20,534,632,000,000.00	100%	0.348851443
	2021	5,758,148,000,000.00	19,068,532,000,000.00	100%	0.301971227
	2022	5,364,761,000,000.00	18,318,114,000,000.00	100%	0.292866449
	2023	4,800,940,000,000.00	18,884,088,000,000.00	100%	0.254232029
	2024	3,368,693,000,000.00	16,046,195,000,000.00	100%	0.209937184
KINO	2020	113,665,219,683,000.00	5,255,359,155,031,000.00	100%	0.02162844
	2021	100,649,538,230,000.00	5,346,800,159,052,000.00	100%	0.018824257
	2022	(950,288,973,938,000.00)	4,676,372,045,095,000.00	100%	-0.203210729
	2023	77,243,694,579,000.00	4,646,378,817,802,000.00	100%	0.016624494
	2024	88,916,502,593,000.00	4,501,385,830,768,000.00	100%	0.01975314
SPMA	2020	162,524,650,713,000.00	2,316,065,006,133,000.00	100%	0.07017275
	2021	294,325,560,054,000.00	2,746,153,295,147,000.00	100%	0.107177396
	2022	336,138,349,494,000.00	3,239,231,499,990,000.00	100%	0.103771018
	2023	178,658,341,906,000.00	3,303,922,519,911,000.00	100%	0.054074616
	2024	104,838,993,568,000.00	3,392,686,914,315,000.00	100%	0.030901464
UCID	2020	311,682,000,000.00	7,644,451,000,000.00	100%	0.04077232
	2021	475,087,000,000.00	7,787,513,000,000.00	100%	0.061006254
	2022	313,648,000,000.00	8,382,538,000,000.00	100%	0.03741683
	2023	434,532,000,000.00	8,487,854,000,000.00	100%	0.051194566
	2024	350,441,000,000.00	8,658,345,000,000.00	100%	0.040474363

Lampiran 6 Tabulasi Data SPSS

Kode Perusahaan	Tahun	ROA	DAR	CR	X1	X2	Y
MICE	2020	0.00	0.32	1.70	0.32	1.70	0.00
	2021	0.03	0.33	1.63	0.33	1.63	0.03
	2022	0.04	0.37	1.54	0.37	1.54	0.04
	2023	0.03	0.33	1.65	0.33	1.65	0.03
	2024	0.03	0.35	1.69	0.35	1.69	0.03
ADES	2020	0.14	0.27	2.97	0.27	2.97	0.14
	2021	0.20	0.26	2.54	0.26	2.54	0.20
	2022	0.22	0.19	3.20	0.19	3.20	0.22
	2023	0.19	0.17	4.04	0.17	4.04	0.19
	2024	0.20	0.16	4.12	0.16	4.12	0.20
MRAT	2020	-0.01	0.39	2.21	0.39	2.21	-0.01
	2021	0.00	0.41	2.13	0.41	2.13	0.00
	2022	0.10	0.41	2.48	0.41	2.48	0.10
	2023	-0.02	0.37	2.81	0.37	2.81	-0.02
	2024	-0.01	0.30	2.73	0.30	2.73	-0.01
PYFA	2020	0.10	0.31	2.89	0.31	2.89	0.10
	2021	0.01	0.79	0.94	0.79	0.94	0.01
	2022	0.18	0.71	1.82	0.71	1.82	0.18
	2023	-0.06	0.77	1.94	0.77	1.94	-0.06
	2024	-0.06	0.82	1.28	0.82	1.28	-0.06
TCID	2020	-0.02	0.19	10.25	0.19	10.25	-0.02
	2021	-0.03	0.21	8.13	0.21	8.13	-0.03
	2022	0.01	0.22	7.21	0.22	7.21	0.01
	2023	0.02	0.21	9.35	0.21	9.35	0.02
	2024	-0.05	0.24	4.44	0.24	4.44	-0.05
TSPC	2020	0.09	0.30	2.96	0.30	2.96	0.09
	2021	0.09	0.29	3.29	0.29	3.29	0.09
	2022	0.09	0.33	2.48	0.33	2.48	0.09
	2023	0.11	0.29	2.69	0.29	2.69	0.11
	2024	0.12	0.27	3.09	0.27	3.09	0.12
UNVR	2020	0.35	0.76	0.66	0.76	0.66	0.35
	2021	0.30	0.77	0.61	0.77	0.61	0.30
	2022	0.29	0.78	0.61	0.78	0.61	0.29
	2023	0.25	0.70	0.55	0.70	0.55	0.25
	2024	0.21	0.87	0.45	0.87	0.45	0.21
KINO	2020	0.02	0.51	1.19	0.51	1.19	0.02

	2021	0.02	0.50	1.51		0.50	1.51	0.02
	2022	-0.20	0.67	0.87		0.67	0.87	-0.20
	2023	0.02	0.65	0.83		0.65	0.83	0.02
	2024	0.02	0.63	0.73		0.63	0.73	0.02
SPMA	2020	0.07	0.34	1.73		0.34	1.73	0.07
	2021	0.11	0.34	2.23		0.34	2.23	0.11
	2022	0.10	0.34	3.65		0.34	3.65	0.10
	2023	0.05	0.30	2.81		0.30	2.81	0.05
	2024	0.03	0.30	2.83		0.30	2.83	0.03
UCID	2020	0.04	0.41	1.76		0.41	1.76	0.04
	2021	0.06	0.37	2.02		0.37	2.02	0.06
	2022	0.04	0.38	2.03		0.38	2.03	0.04
	2023	0.05	0.34	2.20		0.34	2.20	0.05
	2024	0.04	0.32	2.26		0.32	2.26	0.04

Lampiran 7 Dokumentasi Penelitian



