

Lampiran I

PERHITUNGAN *QUICK RATIO*

$$\text{Quick Ratio} = \frac{\text{Aktiva Lancar – Persediaan}}{\text{Hutang Lancar}}$$

Sebelum Keputusan Menteri Keuangan

Perusahaan	Tahun	Aktiva Lancar-Persediaan	Hutang Lancar	Quick Ratio
Gudang Garam Tbk	2011	2.361.737	13.534.319	0,1745
	2012	3.304.244	13.802.317	0,2394
	2013	4.363.093	20.094.580	0,2171
	2014	3.793.273	23.783.134	0,1595
Handjaya Mandala Sampoerna Tbk	2011	5.938.112	8.368.408	0,7096
	2012	5.458.407	11.897.977	0,4502
	2013	3.915.272	12.123.790	0,3229
	2014	3.345.928	13.600.230	0,2460
Bentoel International Investama Tbk	2011	734.109	3.829.144	0,1917
	2012	776.020	2.722.398	0,2851
	2013	1.108.289	4.695.987	0,2360
	2014	1.417.641	6.012.572	0,2358
Wismilak Inti Makmur Tbk	2011	189.005.759	406.361.493	0,4651
	2012	512.278.138	508.892.082	1,0067
	2013	300.818.421	409.006.110	0,7355
	2014	246.205.843	439.445.908	0,0560

Sesudah Keputusan Menteri Keuangan

Perusahaan	Tahun	Aktiva Lancar-Persediaan	Hutang Lancar	Quick Ratio
Gudang Garam Tbk	2016	4.387.951	21.638.565	0,2027
	2017	5.844.201	22.611.042	0,2584
	2018	6.724.674	22.003.567	0,3056
	2019	9.233.819	25.258.727	0,3655
Handjaya Mandala Sampoerna Tbk	2016	14.205.473	6.428.478	2,2097
	2017	16.157.115	6.482.969	2,4922
	2018	22.648.286	8.793.999	2,5754
	2019	25.320.784	12.727.676	1,9894
Bentoel International Investama Tbk	2016	2.100.672	3.625.665	0,5793
	2017	3.190.103	4.687.842	0,6805
	2018	3.820.192	6.028.559	0,6336
	2019	5.340.426	6.083.396	1,8036
Wismilak Inti Makmur Tbk	2016	218.620.431	293.711.761	0,7443
	2017	193.015.035	160.790.695	1,2004
	2018	236.371.901	150.202.377	1,5736
	2019	395.541.462	157.443.942	2,5122

Lampiran II

PERHITUNGAN DEBT TO EQUITY RATIO

$$\text{Debt To Equity Ratio} = \frac{\text{Total Hutang}}{\text{Ekuitas}}$$

Sebelum Keputusan Menteri Keuangan

Perusahaan	Tahun	Total Hutang	Ekuitas	DER
Gudang Garam Tbk	2011	14.537.777	24.550.928	0,5921
	2012	14.903.612	26.605.713	0,5602
	2013	21.353.980	29.416.271	0,7259
	2014	24.991.880	33.228.720	0,7521
Handjaya Mandala Sampoerna Tbk	2011	9.027.088	10.302.670	0,8762
	2012	12.939.107	13.308.420	0,9722
	2013	13.249.559	14.155.035	0,9360
	2014	14.882.516	13.498.114	1,1026
Bentoel International Investama Tbk	2011	4.086.673	2.247.284	1,8185
	2012	5.011.668	1.923.933	2,6049
	2013	8.350.151	881.865	9,4687
	2014	11.647.399	(1.396.853)	-8,3383
Wismilak Inti Makmur Tbk	2011	456.713.718	284.349.092	1,6062
	2012	550.946.790	656.304.363	0,8395
	2013	447.651.956	781.359.304	0,5729
	2014	478.482.577	854.425.098	0,5600

Sesudah Keputusan Menteri Keuangan

Perusahaan	Tahun	Total Hutang	Ekuitas	DER
Gudang Garam Tbk	2016	23.387.406	39.564.228	0,5911
	2017	24.572.266	42.187.664	0,5824
	2018	23.963.934	45.133.285	0,5309
	2019	27.716.516	50.930.758	0,5441
Handjaya Mandala Sampoerna Tbk	2016	8.333.263	34.175.014	0,2438
	2017	9.028.078	34.112.985	0,2646
	2018	11.244.167	35.358.253	0,3180
	2019	15.223.076	35.679.730	0,4266
Bentoel International Investama Tbk	2016	4.029.576	9.441.367	0,4268
	2017	5.159.928	8.923.670	0,5782
	2018	6.513.618	8.365.971	0,7785
	2019	8.598.687	8.401.643	1,0234
Wismilak Inti Makmur Tbk	2016	362.540.740	991.093.391	0,3657
	2017	247.620.731	978.091.361	0,2531
	2018	250.337.111	1.005.236.802	0,2490
	2019	266.351.031	1.033.170.577	0,2577

Lampiran III

PERHITUNGAN RETURN ON EQUITY

$$\text{Return On Equity} = \frac{\text{Laba Bersih Setelah Pajak} \times 100\%}{\text{Ekuitas}}$$

Sebelum Keputusan Menteri Keuangan

Perusahaan	Tahun	EAT	Ekuitas	ROE
Gudang Garam Tbk	2011	4.894.057	24.550.928	0,1993
	2012	4.013.758	26.605.713	0,1509
	2013	4.328.736	29.416.271	0,1472
	2014	5.368.568	33.228.720	0,1616
Handjaya Mandala Sampoerna Tbk	2011	8.065.414	10.302.670	0,7828
	2012	9.945.296	13.308.420	0,7473
	2013	10.818.486	14.155.035	0,7643
	2014	10.181.083	13.498.114	0,7543
Bentoel International Investama Tbk	2011	(305.997)	2.247.284	-0,1362
	2012	(323.351)	1.923.933	-0,1681
	2013	(1.042.068)	881.865	-1,1817
	2014	(2.278.718)	(1.396.853)	1,6313
Wismilak Inti Makmur Tbk	2011	129.382.897	284.349.092	0,4550
	2012	77.202.260	656.304.363	0,0721
	2013	132.148.244	781.359.304	0,1691
	2014	112.304.822	854.425.098	0,1313

Sesudah Keputusan Menteri Keuangan

Perusahaan	Tahun	EAT	Ekuitas	ROE
Gudang Garam Tbk	2016	6.677.083	39.564.228	0,1687
	2017	7.753.648	42.187.664	0,1837
	2018	7.791.822	45.133.285	0,1765
	2019	10.880.701	50.930.758	0,2136
Handjaya Mandala Sampoerna Tbk	2016	12.762.229	34.175.014	0,3734
	2017	12.670.534	34.112.985	0,3714
	2018	13.538.418	35.358.253	0,3828
	2019	13.721.513	35.679.730	0,3845
Bentoel International Investama Tbk	2016	(2.085.811)	9,441,367	-0,2209
	2017	(480.063)	8,923,670	-0,0537
	2018	(608.463)	8,365,971	-0,0727
	2019	50.612	8,401,643	0,0060
Wismilak Inti Makmur Tbk	2016	106.159.268	991.093.391	0,1071
	2017	40.538.522	978.091.361	0,0414
	2018	51.087.231	1.005.236.802	0,0508
	2019	27.273.075	1.033.170.577	0,0263

Lampiran IV

PERHITUNGAN *TOTAL ASSET TURNOVER*

$$\text{Total Asset Turnover} = \frac{\text{Penjualan}}{\text{Total Aktiva}}$$

Sebelum Keputusan Menteri Keuangan

Perusahaan	Tahun	Penjualan	Total Aktiva	TATO
Gudang Garam Tbk	2011	41.884.352	39.088.705	1,0715
	2012	49.028.696	41.509.325	1,1811
	2013	55.436.954	50.770.251	1,0919
	2014	65.185.850	58.220.600	1,1196
Handjaya Mandala Sampoerna Tbk	2011	52.856.708	19.329.758	2,7345
	2012	66.626.123	26.247.527	2,5384
	2013	75.025.207	27.404.594	2,7377
	2014	80.690.139	28.380.630	2,8431
Bentoel International Investama Tbk	2011	10.070.175	6.333.957	1,5899
	2012	9.850.010	6.935.601	1,4202
	2013	12.273.615	9.232.016	1,3295
	2014	14.091.156	10.250.546	1,3747
Wismilak Inti Makmur Tbk	2011	925.236.734	741.062.811	1,2485
	2012	1.119.062.225	1.207.251.153	0,9270
	2013	1.588.022.200	1.229.011.260	1,2921
	2014	1.661.533.200	1.332.907.675	1,2465

Sesudah Keputusan Menteri Keuangan

Perusahaan	Tahun	Penjualan	Total Aktiva	TATO
Gudang Garam Tbk	2016	76.274.147	62.951.634	1,2116
	2017	83.305.925	66.759.930	1,2478
	2018	95.707.663	69.097.219	1,3851
	2019	110.523.819	78.647.274	1,4053
Handjaya Mandala Sampoerna Tbk	2016	95.466.657	42.508.277	2,2458
	2017	99.091.484	43.141.063	2,2969
	2018	106.741.891	46.602.420	2,2904
	2019	106.055.176	50.902.806	2,0834
Bentoel International Investama Tbk	2016	19.228.981	13.470.943	1,4274
	2017	20.258.870	14.083.598	1,4384
	2018	21.923.057	14.879.589	1,4733
	2019	20.834.699	17.000.330	1,2255
Wismilak Inti Makmur Tbk	2016	1.685.795.530	1.353.634.132	1,2453
	2017	1.476.427.090	1.225.712.093	1,2045
	2018	1.405.384.153	1.255.573.914	1,1193
	2019	1.393.574.099	1.299.521.608	1,0723

Lampiran V

PERHITUNGAN *NET PROFIT MARGIN*

$$\text{Net Profit Margin} = \frac{\text{Laba Bersih Setelah Pajak} \times 100\%}{\text{Penjualan}}$$

Sebelum Keputusan Menteri Keuangan

Perusahaan	Tahun	EAT	Penjualan	<i>NPM</i>
Gudang Garam Tbk	2011	4.894.057	41.884.352	11,8376
	2012	4.013.758	49.028.696	8,1865
	2013	4.328.736	55.436.954	7,8084
	2014	5.368.568	65.185.850	8,2358
Handjaya Mandala Sampoerna Tbk	2011	8.065.414	52.856.708	15,2590
	2012	9.945.296	66.626.123	14,9270
	2013	10.818.486	75.025.207	14,4198
	2014	10.181.083	80.690.139	12,6175
Bentoel International Investama Tbk	2011	(305.997)	10.070.175	3,0386
	2012	(323.351)	9.850.010	-3,2827
	2013	(1.042.068)	12.273.615	-8,4903
	2014	(2.278.718)	14.091.156	-16,1713
Wismilak Inti Makmur Tbk	2011	129.382.897	925.236.734	13,9838
	2012	77.202.260	1.119.062.225	6,8988
	2013	132.148.244	1.588.022.200	8,3216
	2014	112.304.822	1.661.533.200	6,7501

Sesudah Keputusan Menteri Keuangan

Perusahaan	Tahun	EAT	Penjualan	<i>NPM</i>
Gudang Garam Tbk	2016	6.677.083	76.274.147	8,7540
	2017	7.753.648	83.305.925	9,3074
	2018	7.791.822	95.707.663	8,1412
	2019	10.880.701	110.523.819	9,7717
Handjaya Mandala Sampoerna Tbk	2016	12.762.229	95.466.657	13,3682
	2017	12.670.534	99.091.484	12,7867
	2018	13.538.418	106.741.891	12,6833
	2019	13.721.513	106.055.176	12,9380
Bentoel International Investama Tbk	2016	(2.085.811)	19.228.981	-10,8472
	2017	(480.063)	20.258.870	-2,3696
	2018	(608.463)	21.923.057	-2,7754
	2019	50.612	20.834.699	0,2429
Wismilak Inti Makmur Tbk	2016	106.159.268	1.685.795.530	62,8877
	2017	40.538.522	1.476.427.090	2,7457
	2018	51.087.231	1.405.384.153	3,6351
	2019	27.273.075	1.393.574.099	1,9570

Lampiran VI

PERHITUNGAN PERTUMBUHAN LABA

$$\text{Pertumbuhan Laba} = \frac{Y_t - Y_{t-1}}{Y_{t-1}}$$

Sebelum Keputusan Menteri Keuangan

Perusahaan	Tahun	Laba Sekarang	Laba Tahun Lalu	PL
Gudang Garam Tbk	2011	6.867.973	5.631.296	0,1957
	2012	6.025.681	6.867.973	-0,1226
	2013	6.691.722	6.025.681	0,1105
	2014	8.577.656	6.691.722	0,2818
Handjaya Mandala Sampoerna Tbk	2011	8.064.426	6.422.748	0,2560
	2012	9.945.296	8.064.426	0,1960
	2013	10.818.486	9.945.296	0,0878
	2014	10.181.083	10.818.486	-0,0617
Bentoel International Investama Tbk	2011	305.997	218.621	0,3997
	2012	(323.351)	305.351	-2,0567
	2013	(1.042.068)	(323.351)	4,2227
	2014	(2.278.718)	(1.042.068)	2,1867
Wisnilak Inti Makmur Tbk	2011	91.021.189	20.567.342	3,7270
	2012	115.347.131	91.021.189	-0,4032
	2013	180.201.164	115.347.131	0,7118
	2014	162.287.606	180.201.164	-0,1513

Sesudah Keputusan Menteri Keuangan

Perusahaan	Tahun	Laba Sekarang	Laba Tahun Lalu	PL
Gudang Garam Tbk	2016	10.122.038	10.064.867	0,0375
	2017	11.237.253	10.122.038	0,1101
	2018	11.156.804	11.237.253	0,1488
	2019	15.073.090	11.156.804	0,4386
Handjaya Mandala Sampoerna Tbk	2016	12.762.229	10.363.308	0,2314
	2017	12.670.534	12.762.229	-0,0071
	2018	13.538.418	12.670.534	0,0684
	2019	13.721.513	13.538.418	0,0135
Bentoel International Investama Tbk	2016	(2.085.811)	(856.979)	0,2729
	2017	(480.063)	(2.085.811)	1,2301
	2018	(608.463)	(480.063)	2,2674
	2019	50.612	(608.463)	0,9168
Wisnilak Inti Makmur Tbk	2016	106.290.306	131.081.111	-0,1890
	2017	40.589.790	106.290.306	-0,6181
	2018	51.142.850	40.589.790	0,2599
	2019	27.328.091	51.142.850	-0,5243

Lampiran VII

TABULASI DATA INPUT SPSS SEBELUM KEP

KODE	TAHUN	QR	DER	ROE	TATO	NPM	PERTUMBUHAN LABA
GGRM	2011	0,1745	0,5921	0,2020	1,0715	11,8376	0,1958
	2012	0,2394	0,5602	0,1509	1,1811	8,1865	-0,1226
	2013	0,2171	0,7259	0,1472	1,0919	7,8084	0,1105
	2014	0,1595	0,7521	0,1616	1,1196	8,2358	0,2818
HMSP	2011	0,7096	0,8762	0,7828	2,7345	15,2590	0,2560
	2012	0,4502	0,9722	0,7473	2,5384	14,9270	0,1960
	2013	0,3229	0,9360	0,7643	2,7377	14,4198	0,0878
	2014	0,2460	1,1026	0,7543	2,8431	12,6175	-0,0617
RMBA	2011	0,1917	1,8185	0,1362	1,5899	3,0386	0,3997
	2012	0,2851	2,6049	-0,1681	1,4202	-3,2827	-2,0567
	2013	0,2360	9,4687	-1,1817	1,3295	-8,4903	4,2227
	2014	0,2358	-8,3383	1,6313	1,3747	16,1713	2,1867
WIIM	2011	0,4651	1,6062	0,4550	1,2485	13,9838	3,7270
	2012	1,0067	0,8395	0,0721	0,9270	6,8988	-0,4032
	2013	0,7355	0,5729	0,1691	1,2921	8,3216	0,7118
	2014	0,0560	0,5600	0,1313	1,2465	6,7501	-0,1513

Lampiran VIII**TABULASI DATA TRANSFORM SPSS SEBELUM KEP**

KODE	TAHUN	QR	DER	ROE	TATO	NPM	PERTUMBUHAN LABA
GGRM	2011	-1,75	2,29	0,89	0,07	1,49	1,61
	2012	-1,43	2,29	0,91	0,17	2,09	1,68
	2013	-1,53	2,28	0,91	0,09	2,13	1,63
	2014	-1,84	2,27	0,90	0,11	2,08	1,60
HMSP	2011	-0,34	2,26	0,61	1,01	0,00	1,60
	2012	-0,80	2,25	0,63	0,93	0,29	1,61
	2013	-1,13	2,25	0,62	1,01	0,61	1,64
	2014	-1,40	2,24	0,63	1,04	1,29	1,66
RMBA	2011	-1,65	2,16	0,91	0,46	2,58	1,57
	2012	-1,25	2,06	1,03	0,35	2,97	1,98
	2013	-1,44	0,00	1,34	0,28	3,21	0,00
	2014	-1,44	2,93	0,00	0,32	3,48	1,11
WIIM	2011	-0,77	2,18	0,78	0,22	0,82	0,40
	2012	0,01	2,26	0,94	-0,08	2,24	1,73
	2013	-0,31	2,29	0,90	0,26	2,07	1,51
	2014	-2,88	2,29	0,92	0,22	2,25	1,68

Lampiran IX

TABULASI DATA SPSS SESUDAH KEP

KODE	TAHUN	QR	DER	ROE	TATO	NPM	PERTUMBUHAN LABA
GGRM	2016	0,2027	0,5911	0,1687	1,2116	8,7540	0,0375
	2017	0,2584	0,5824	0,1837	1,2478	9,3074	0,1101
	2018	0,3056	0,5309	0,1765	1,3851	8,1412	0,1488
	2019	0,3655	0,5441	0,2136	1,4053	9,7717	0,4386
HMSP	2016	2,2097	0,2438	0,3734	2,2458	13,3682	0,2314
	2017	2,4922	0,2646	0,3714	2,2969	12,7867	-0,0071
	2018	2,5754	0,3180	0,3828	2,2904	12,6833	0,0684
	2019	1,9894	0,4266	0,3845	2,0834	12,9380	0,0135
RMBA	2016	0,5793	0,4268	-0,2209	1,4274	10,8472	0,2729
	2017	0,6805	0,5782	-0,0537	1,4384	-2,3696	1,2301
	2018	0,6336	0,7785	-0,0727	1,4733	-2,7754	2,2674
	2019	1,8036	1,0234	0,0060	1,2255	0,2429	0,9168
WIIM	2016	0,7443	0,3657	0,1071	1,2453	62,8877	-0,1890
	2017	1,2004	0,2531	0,0414	1,2045	2,7457	-0,6181
	2018	1,5736	0,2490	0,0508	1,1193	3,6351	0,2599
	2019	2,5122	0,2577	0,0263	1,0723	1,9570	-0,5243

LAMPIRAN X

OUPUT SPSS

Hasil Uji Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TRANSFORM_X1	16	-2,88	,01	-1,2473	,70081
TRANSFORM_X2	16	,00	2,93	2,1454	,60041
TRANSFORM_X3	16	,00	1,34	,8074	,28337
TRANSFORM_X4	16	-,08	1,04	,4041	,37552
TRANSFORM_X5	16	,00	3,48	1,8505	1,02454
TRANSFORM_Y	16	,00	1,98	1,4383	,51780
Valid N (listwise)	16				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
QR_SES	16	,20	2,58	1,2580	,89209
DER_SES	16	,24	1,02	,4647	,21928
ROE_SES	16	-,22	,38	,1337	,18228
TATO_SES	16	1,07	2,30	1,5233	,43832
NPM_SES	16	-10,85	62,89	8,9517	15,96636
PEL_SES	16	-,62	2,27	,2911	,69575
Valid N (listwise)	16				

Hasil Uji Asumsi Klasik

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		TRANSFORM_ RES
N		16
Normal Parameters ^{a,b}	Mean	,2269
	Std. Deviation	,16252
Most Extreme Differences	Absolute	,203
	Positive	,203
	Negative	-,095

Test Statistic	,203
Asymp. Sig. (2-tailed)	,078 ^c

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

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		16
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,39383894
Most Extreme Differences	Absolute	,192
	Positive	,192
	Negative	-,104
Test Statistic		,192
Asymp. Sig. (2-tailed)		,118 ^c

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

Hasil Uji Heterokedastisitas

Variabel	Correlation Coefficient	Sig. (2-tailed)	N	Keterangan
QR_Seb	0,082	0,762	16	Tidak Terjadi
DER_Seb	0,165	0,542	16	Tidak Terjadi
ROE_Seb	-0,018	0,948	16	Tidak Terjadi
TATO_Seb	-0,332	0,208	16	Tidak Terjadi
NPM_Seb	-0,258	0,350	16	Tidak Terjadi
QR_Ses	0,165	0,542	16	Tidak Terjadi
DER_Ses	-0,200	0,458	16	Tidak Terjadi
ROE_Ses	0,009	0,974	16	Tidak Terjadi
TATO_Ses	0,150	0,579	16	Tidak Terjadi
NPM_Ses	0,082	0,762	16	Tidak Terjadi

Hasil Uji Multikolinieritas

Variabel	Collinearity Statistics		Multikolinieritas
	Tolerance	VIF	
QR_Sebelum	0,843	1,186	Tidak terjadi
DER_Sebelum	0,357	2,799	Tidak terjadi
ROE_Sebelum	0,321	3,118	Tidak terjadi
TATO_Sebelum	0,382	2,616	Tidak terjadi
NPM_Sebelum	0,434	2,305	Tidak terjadi
QR_Sesudah	0,533	1,701	Tidak terjadi
DER_Sesudah	0,751	1,332	Tidak terjadi
ROE_Sesudah	0,368	2,717	Tidak terjadi
TATO_Sesudah	0,379	2,638	Tidak terjadi
NPM_Sesudah	0,734	1,363	Tidak terjadi

Hasil Uji Regresi Linier Berganda, Uji T, Uji F, Uji Koefisien Determinasi (R²) dan Uji Wilcoxon Sign Ranked Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-3,631	,916		-3,964	,003		
TRANSFORM_X1	,018	,110	,025	,165	,872	,843	1,186
TRANSFORM_X2	1,254	,198	1,454	6,347	,000	,357	2,799
TRANSFORM_X4	1,035	,305	,750	3,387	,007	,382	2,616
TRANSFORM_X5	,211	,105	,418	2,010	,072	,434	2,305
TRANSFORM_X3	1,971	,442	1,079	4,460	,001	,321	3,118

a. Dependent Variable: TRANSFORM_Y

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-1,845	,721		-2,558	,028		
QR_SES	-,117	,182	-,151	-,645	,534	,588	1,701
DER_SES	1,992	,655	,628	3,040	,012	,751	1,332
ROE_SES	-2,144	1,126	-,562	-1,904	,086	,368	2,717
TATO_SES	1,087	,462	,685	2,355	,040	,379	2,638
NPM_SES	-,001	,009	-,027	-,130	,899	,734	1,363

a. Dependent Variable: PEL_SES

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3,267	5	,653	8,661	,002 ^b
	Residual	,755	10	,075		
	Total	4,022	15			

a. Dependent Variable: TRANSFORM_Y

b. Predictors: (Constant), TRANSFORM_X3, TRANSFORM_X1, TRANSFORM_X5, TRANSFORM_X4, TRANSFORM_X2

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4,934	5	,987	4,242	,025 ^b
	Residual	2,327	10	,233		
	Total	7,261	15			

a. Dependent Variable: PEL_SES

b. Predictors: (Constant), NPM_SES, QR_SES, DER_SES, TATO_SES, ROE_SES

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,901 ^a	,812	,719	,27468

a. Predictors: (Constant), TRANSFORM_X3, TRANSFORM_X1, TRANSFORM_X5, TRANSFORM_X4, TRANSFORM_X2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,824 ^a	,680	,519	,48235

a. Predictors: (Constant), NPM_SES, QR_SES, DER_SES, TATO_SES, ROE_SES

Test Statistics^a

	QR_SES - QR_SEB	DER_SES - DER_SEB	ROE_SES - ROE_SEB	TATO_SES - TATO_SEB	NPM_SES - NPM_SEB	PEL_SES - PEL_SEB
Z	-3,516 ^b	-2,585 ^c	-1,913 ^c	-,931 ^c	-,465 ^c	-1,551 ^c
Asymp. Sig. (2-tailed)	,000	,010	,056	,352	,642	,121

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

c. Based on positive ranks.

LAMPIRAN XI

DAFTAR RIWAYAT HIDUP

Nama : Poppy Dwitra Gusma
Tempat, Tanggal Lahir : Pangkalpinang, 08 Maret 2000
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2005-2011 : SD Depati Amir Pangkalpinang
2011-2014 : SMP Negeri 2 Pangkalpinang
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KARTU SEMINAR

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Jurusan : MANAJEMEN

NO	NAMA MAHASISWA SEMINAR	JUDUL PROPOSAL	NAMA DAN PARAF KETUA PENGUJI
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2	Ardian Hasmaini Pratzama Tgl. 19 Oktober 2020	Pengaruh Kemasan, citarasa, dan Harga Terhadap Minat Beli Konsumen pada Teri Krispi di Kabupaten Belitung	
3	Leni Tgl. 22 Desember 2019	Dampak Sistem Pembayaran Digital Terhadap Kebijakan Moneter Dan Kinerja UMKM di Provinsi Kep. Bangka Belitung (2018 - 2020)	
4	Tgl.		

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Ketua Jurusan Manajemen

Dr. Hamsah, S.E., M.Sc



KARTU PEMBIMBING SKRIPSI



Nama : PUPPY DWITRA GUSMA
NIM : 3021711061
Jurusan : MANAJEMEN
Angkatan : 2017
Konsentrasi Studi : MANAJEMEN KEUANGAN
Semester : 7

IPK : 3,65
Nama Pembimbing: Dr. NIZWAN ZUKHRIF, S.E.M.M.
Mulai Skripsi :

Judul Proposal/Skripsi:
ANALISIS KINERJA KEUANGAN PERUSAHAAN SEBELUM DAN SESUDAH KEPUTUSAN MENYEM
KEUANGAN TENTANG KENAIKAN TARIF CUKAI POKOK (CPT) (STUDI KASUS PERUSAHAAN
INDUSTRI ROKOK YANG TERDAPAT DI BURSA EFEK INDONESIA)

No	Tanggal	Keterangan	Paraf Pembimbing
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2	17 Nov 2020	REVISI BAB 1	Q
3	23 Nov 2020	REVISI BAB 2	Q
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5	15 Des 2020	REVISI Latar belakang, dll.	Q
6	06 Jan 2021	REVISI Tujuan, metode	Q
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10	31-05-2021	REVISI Pembahasan	Q
11	07-06-2021	REVISI Tabel (Penelitian)	Q
12	11-06-2021	REVISI kesimpulan	Q
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KARTU PEMBIMBING SKRIPSI

Nama : POPPY DWITRA BUSMA
 NIM : 3021711061
 Jurusan : MANAJEMEN
 Angkatan : 2017
 Konsentrasi Studi : MANAJEMEN KEUANGAN
 Semester : 7

IPK : 3,65
 Nama Pembimbing : Darman Saputra, S.E., M.Sc
 Mulai Skripsi :

Judul Proposal / Skripsi :
 ANALISIS KINERJA KEUANGAN PERUSAHAAN SEBELUM DAN SESUDAH KEPUTUSAN MENTERI KEUANGAN TENTANG KENAIKAN TARIF CUKAI POKOK (CPT) (STUDI KASUS PERUSAHAAN INDUSTRI POKOK YANG TERDAFTAR DI BURSA EFEK INDONESIA)

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2	27-10-2020	Konsultasi Judul dan Metode	
3	10-11-2020	Revisi Bab 2 dan Bab 11	
4	07-Des-2020	Par 1 dan BAB II	
5	15-Des-2020	ACC PG Pembimbing I	
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7	6-Feb-2021	Revisi Bab 4	
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Catatan :
 1. Kartu ini harus diisi saat bimbingan skripsi



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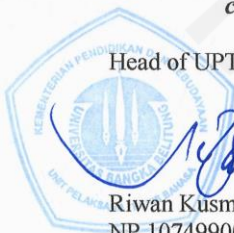
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ABSTRACT

Poppy Dwitra Gusma. 302 17 11 061. 2021. Analysis of the Company's Financial Performance Before and After the Decree of the Minister of Finance Regarding the Increase in Excise Tariffs on Tobacco Products on Cigarette Industry Companies Listed on the Indonesia Stock Exchange

This study seeks out to determine the effects of financial ratios on profit growth before and after the Decree of the Minister of Finance regarding the increase in excise tariffs on tobacco products in Cigarette Industry companies listed on the Indonesia Stock Exchange. Every company must be able to manage its financial performance well in order to earn profits for the company. This study applies a quantitative approach with sampling technique using purposive sampling technique with the criteria set by the researcher. The data analysis technique used is descriptive statistics, classical assumption test, multiple linear regression analysis test, t-test, f-test, R^2 determination coefficient test and Wilcoxon sign ranked test. Based on multiple linear regression analysis before and after the Decree of the Minister of Finance regarding the increase in excise tax rates on tobacco products, it was found that $Y = -3.631 + 0.018 + 1.254 + 1.971 + 1.035 + 0.211$ and $Y = -1.845 + -0.645 + 3.040 + -1.904 + 2.355 + -0.130$. The results of the study indicate that Quick Ratio, Debt To Equity Ratio, Return On Equity, Total Assets Turnover and Net Profit Margin jointly affect profit growth before and after the Decree of the Minister of Finance regarding the increase in excise tariffs on tobacco products in Cigarette Industry companies registered in Indonesia. Indonesia stock exchange. Some Quick Ratio and Net Profit Margin have no effect and Debt To Equity Ratio, Return On Equity and Total Assets Turnover have an effect on profit growth before the Minister of Finance Decree regarding the increase in tobacco excise rates while Quick Ratio, Return On Equity and Net Profit Margin have no effect and Debt To Equity Ratio and Total Assets Turnover have an effect on profit growth after the Decree of the Minister of Finance regarding the increase in excise tariffs on tobacco products.

Keywords: *Quick Ratio, Debt To Equity Ratio, Return On Equity, Total Assets Turnover, Net Profit Margin, Profit Growth and the Decree of the Minister of Finance concerning the Increase in Excise Tariffs on Tobacco Products.*



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Riwan Kusmiadi, STP., M.Si.
NP 107499008

Translator,

an

Herland Franley Manalu, M.Hum
NIP. 198605012018031002

EPT SCORE RECORD

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DOB : 08/03/2000

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Sex : F

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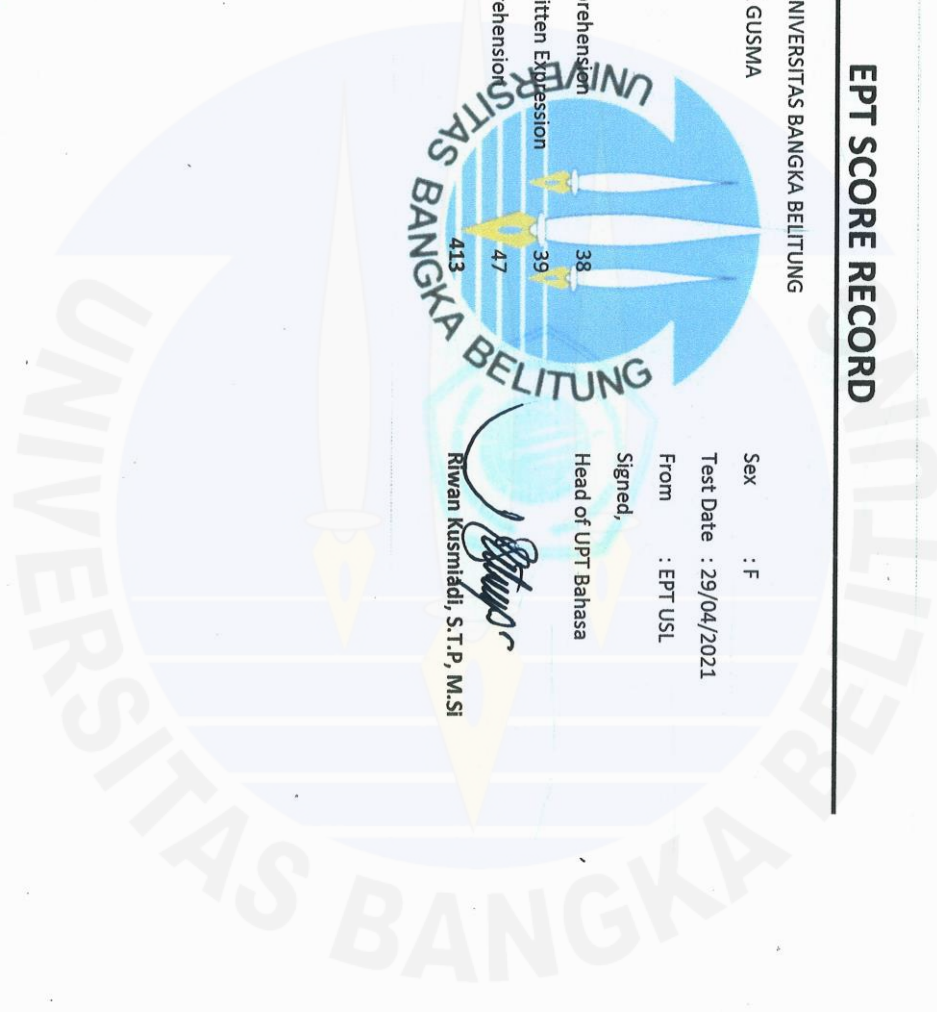
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Judul Skripsi : Analisis Kinerja Keuangan Perusahaan Sebelum Dan Sesudah Keputusan Menteri Keuangan Tentang Kenaikan Tarif Cukai Hasil Tembakau Pada Perusahaan Industri Rokok Yang Terdaftar Di Bursa Efek Indonesia

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2	Dr. Ari Agung Nugroho, S.E., M.BA. (Anggota Penguji I)	bagian saran pembahasan mengalami perubahan	Sebelum Revisi
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3	Dr. Nizwan Zuhri, S.E., M.M. Anggota Penguji II (merangkap Pembimbing I)	kata kunci, pustaka	Sebelum Revisi
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4	Darman Saputra, S.E., M. Sc. Anggota Penguji III		Sebelum Revisi
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Ketua Jurusan Manajemen


Dr. Hamsah, S.E., M.Sc.
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Nomor Permintaan ** :
Tanggal Ajuan : 30 Juni 2021
Nama : Poppy Dwitra Gusma
NIM : 302 17 11 061
Konsentrasi : Manajemen Keuangan
Judul Skripsi : Analisis Kinerja Keuangan Perusahaan Sebelum dan Sesudah Keputusan Menteri Keuangan Tentang Kenaikan Tarif Cukai Hasil Tembakau Pada Perusahaan Industri Rokok Yang Terdaftar Di Bursa Efek Indonesia
Pembimbing Skripsi :

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2. Darman Saputra, S.E., M.Sc

Dr. Hamsani, S.E., M.Sc
NP PPPK. 196906172021211007

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Pemeriksa ** : Yogi Tirta Pratama, S.E
Program yang digunakan : Turnitin
Tanggal Pemeriksaan *** : 16 Juli 2021.
Hasil Pemeriksaan Tingkat Plagiat : Terlampir
Standar Maximum : 30 %
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Bangka, 16 Juli 2021
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*** Untuk Form hasil Pemeriksaan di isi oleh petugas pemeriksa

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