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LAMPIRAN

Lampiran 1. Penghitungan ROA (X1)

$$\text{ROA (Return on Asset)} = \frac{\text{labu bersih}}{\text{total aset}} \times 100\%$$

NO	KODE	Q1			Q2		
		Laba Bersih (Jutaan Rupiah)	Total Aset (Jutaan Rupiah)	ROA (%)	Laba Bersih (Jutaan Rupiah)	Total Aset (Jutaan Rupiah)	ROA (%)
1	AISA	2,705.00	2,165,669.00	0.125	33,983.00	2,047,640.00	1.66
2	BUDI	7,860.00	2,846,267.00	0.276	15,684.00	2,914,295.00	0.538
3	CEKA	66,351.73	1,431,472.27	4.635	66,929.11	1,369,227.86	4.888
4	CLEO	35,458.97	1,325,761.99	2.675	64,702.11	1,339,700.02	4.83
5	DLTA	42,432.85	1,446,280.74	2.934	34,606.29	1,406,321.52	2.461
6	ICBP	2,104,425.00	42,101,501.00	4.998	3,585,434.00	43,458,424.00	8.25
7	INDF	1,805,109.00	102,662,235.00	1.758	3,464,298.00	103,395,472.00	3.351
8	MLBI	139,915.00	4,078,623.00	3.43	63,095.00	3,472,964.00	1.817
9	MYOR	949,829.21	19,474,546.51	4.877	962,566.55	18,350,730.15	5.245
10	ROTI	62,435.06	4,665,841.77	1.338	60,425.17	4,829,554.86	1.251
11	SKLT	12,413.34	805,409.29	1.541	17,693.30	796,224.90	2.222
12	TBLA	101,504.00	18,499,291.00	0.549	321,309.00	19,341,824.00	1.661
NO	KODE	Q3			Q4		
		Laba Bersih (Jutaan Rupiah)	Total Aset (Jutaan Rupiah)	ROA (%)	Laba Bersih (Jutaan Rupiah)	Total Aset (Jutaan Rupiah)	ROA (%)
1	AISA	59,633.00	2,123,526.00	2.808	1,204,972.00	2,011,557.00	59.902
2	BUDI	21,837.00	2,935,677.00	0.744	67,093.00	2,963,007.00	2.264
3	CEKA	115,367.64	1,384,767.01	8.331	181,812.59	1,566,673.83	11.605
4	CLEO	94,281.20	1,323,059.34	7.126	132,772.23	1,310,940.12	10.128
5	DLTA	70,526.15	1,199,741.96	5.878	123,465.76	1,225,580.91	10.074
6	ICBP	4,337,822.00	102,157,377.00	4.246	7,418,574.00	53,270,272.00	13.926
7	INDF	4,729,034.00	161,531,863.00	2.928	8,752,066.00	163,136,516.00	5.365
8	MLBI	153,111.00	3,096,121.00	4.945	285,617.00	2,907,425.00	9.824
9	MYOR	1,589,756.87	19,002,549.75	8.366	2,098,168.51	19,777,500.51	10.609
10	ROTI	87,213.02	4,006,505.77	2.177	168,610.28	4,452,166.67	3.787
11	SKLT	26,294.38	757,101.34	3.473	42,520.25	773,863.04	5.495
12	TBLA	405,336.00	19,984,233.00	2.028	680,730.00	19,431,293.00	3.503

Lampiran 2. Penghitungan DER (X2)

$$\text{DER (Debt to Equity Ratio)} = \frac{\text{total liabilitas}}{\text{total ekuitas}}$$

NO	KODE	Q1			Q2		
		Total Liabilitas (Jutaan Rupiah)	Total Ekuitas (Jutaan Rupiah)	DER	Total Liabilitas (Jutaan Rupiah)	Total Ekuitas (Jutaan Rupiah)	DER
1	AISA	3,489,158.00	1,323,489.00	2.636	3,405,430.00	1,357,790.00	2.508
2	BUDI	1,553,089.00	1,293,178.00	1.201	1,613,293.00	1,301,002.00	1.24
3	CEKA	233,825.84	1,197,646.43	0.195	171,004.05	1,198,223.81	0.143
4	CLEO	524,003.58	801,758.40	0.654	511,400.71	828,229.32	0.617
5	DLTA	190,284.56	1,255,996.18	0.152	155,159.09	1,251,162.43	0.124
6	ICBP	13,319,317.00	28,782,184.00	0.463	13,287,714.00	30,170,710.00	0.44
7	INDF	46,091,806.00	56,570,429.00	0.815	46,055,739.00	57,339,733.00	0.803
8	MLBI	2,793,944.00	1,284,679.00	2.175	2,265,105.00	1,207,859.00	1.875
9	MYOR	8,627,693.82	10,846,852.69	0.795	7,489,102.64	10,861,627.50	0.69
10	ROTI	1,775,690.27	2,890,151.50	0.614	2,029,935.61	2,799,619.25	0.725
11	SKLT	412,614.00	392,795.29	1.05	407,474.64	388,750.26	1.048
12	TBLA	13,050,370.00	5,448,921.00	2.395	13,687,389.00	5,654,435.00	2.421
NO	KODE	Q3			Q4		
		Total Liabilitas (Jutaan Rupiah)	Total Ekuitas (Jutaan Rupiah)	DER	Total Liabilitas (Jutaan Rupiah)	Total Ekuitas (Jutaan Rupiah)	DER
1	AISA	3,505,354.00	1,381,828.00	2.537	1,183,300.00	828,257.00	1.429
2	BUDI	1,655,516.00	1,280,161.00	1.293	1,640,851.00	1,322,156.00	1.241
3	CEKA	197,604.67	1,187,162.34	0.166	305,958.83	1,260,714.99	0.243
4	CLEO	465,180.92	857,878.42	0.542	416,194.01	894,746.11	0.465
5	DLTA	224,797.00	974,944.97	0.231	205,681.95	1,019,898.96	0.202
6	ICBP	54,468,428.00	47,688,949.00	1.142	53,270,272.00	50,318,053.00	1.059
7	INDF	86,257,732.00	75,274,131.00	1.146	83,998,472.00	79,138,044.00	1.061
8	MLBI	1,798,246.00	1,297,875.00	1.386	1,474,019.00	1,433,406.00	1.028
9	MYOR	8,189,388.93	10,813,160.82	0.757	8,506,032.46	11,271,468.05	0.755
10	ROTI	1,311,264.32	2,695,241.45	0.487	1,224,495.62	3,227,671.05	0.379
11	SKLT	359,750.01	397,351.33	0.905	366,908.47	406,954.57	0.902
12	TBLA	14,384,410.00	5,599,823.00	2.569	13,542,437.00	5,888,856.00	2.3

Lampiran 3. Penghitungan CR (X3)

$$CR \text{ (Current Ratio)} = \frac{\text{total aset lancar}}{\text{total hutang lancar}}$$

NO	KODE	Q1			Q2		
		Total Aset Lancar (Jutaan Rupiah)	Total Hutang Lancar (Jutaan Rupiah)	CR	Total Aset Lancar (Jutaan Rupiah)	Total Hutang Lancar (Jutaan Rupiah)	CR
1	AISA	788,453.00	1,141,798.00	0.691	695,739.00	895,418.00	0.777
2	BUDI	1,025,492.00	1,000,629.00	1.025	1,123,814.00	1,079,697.00	1.041
3	CEKA	1,088,813.55	193,479.31	5.628	1,030,043.30	129,655.31	7.944
4	CLEO	295,800.62	209,447.77	1.412	290,655.95	221,985.95	1.309
5	DLTA	1,314,579.01	136,433.16	9.635	1,277,874.87	106,103.02	12.044
6	ICBP	19,751,045.00	7,332,801.00	2.694	21,195,939.00	7,416,605.00	2.858
7	INDF	37,504,687.00	28,185,511.00	1.331	39,605,076.00	28,789,261.00	1.376
8	MLBI	2,302,223.00	2,620,466.00	0.879	1,731,695.00	2,102,347.00	0.824
9	MYOR	12,933,087.62	3,506,496.47	3.688	11,784,720.52	2,737,530.86	4.305
10	ROTI	1,748,087.03	700,676.79	2.495	1,874,383.06	1,017,205.17	1.843
11	SKLT	393,096.25	294,039.10	1.337	384,019.10	289,619.12	1.326
12	TBLA	7,439,575.00	4,942,520.00	1.505	8,036,224.00	5,908,847.00	1.36
NO	KODE	Q3			Q4		
		Total Aset Lancar (Jutaan Rupiah)	Total Hutang Lancar (Jutaan Rupiah)	CR	Total Aset Lancar (Jutaan Rupiah)	Total Hutang Lancar (Jutaan Rupiah)	CR
1	AISA	783,106.00	991,781.00	0.79	695,360.00	855,449.00	0.813
2	BUDI	1,189,762.00	1,148,608.00	1.036	1,241,540.00	1,085,439.00	1.144
3	CEKA	1,088,273.64	155,756.85	6.987	1,266,586.47	271,641.01	4.663
4	CLEO	267,117.46	185,734.06	1.438	254,187.67	147,545.01	1.723
5	DLTA	1,082,987.56	174,587.50	6.203	1,103,831.86	147,207.68	7.498
6	ICBP	19,405,224.00	8,592,269.00	2.258	20,716,223.00	9,176,164.00	2.258
7	INDF	36,970,280.00	28,367,905.00	1.303	38,418,238.00	27,975,875.00	1.373
8	MLBI	1,407,707.00	1,641,080.00	0.858	1,189,261.00	1,338,441.00	0.889
9	MYOR	12,297,348.07	3,147,854.25	3.907	12,838,729.16	3,475,323.71	3.694
10	ROTI	1,260,968.05	527,978.02	2.388	1,549,617.33	404,567.27	3.83
11	SKLT	352,143.90	243,179.82	1.448	379,723.22	247,102.76	1.537
12	TBLA	8,626,097.00	5,973,971.00	1.444	8,027,179.00	5,385,025.00	1.491

Lampiran 4. Penghitungan *Return Saham* (Y)

$$\text{Return Saham} = \frac{pt - (pt - 1)}{(pt - 1)}$$

No	Kode	Closing Price (Rp)		Return Saham	Closing Price (Rp)		Return Saham
		Q4(2019)	Q1	Q1	Q1	Q2	Q2
1	AISA	168.00	168.00	0.000	168.00	168.00	0.000
2	BUDI	103.00	83.00	-0.194	83.00	86.00	0.036
3	CEKA	1670.00	1200.00	-0.281	1200.00	1995.00	0.663
4	CLEO	505.00	372.00	-0.263	372.00	466.00	0.253
5	DLTA	6800.00	4750.00	-0.301	4750.00	5100.00	0.074
6	ICBP	11150.00	10225.00	-0.083	10225.00	9350.00	-0.086
7	INDF	7925.00	6350.00	-0.199	6350.00	6525.00	0.028
8	MLBI	15500.00	10950.00	-0.294	10950.00	10025.00	-0.084
9	MYOR	2050.00	1855.00	-0.095	1855.00	2260.00	0.218
10	ROTI	1300.00	1200.00	-0.077	1200.00	1190.00	-0.008
11	SKLT	1610.00	1610.00	0.000	1610.00	1610.00	0.000
12	TBLA	995.00	486.00	-0.512	486.00	555.00	0.142
No	Kode	Closing Price (Rp)		Return Saham	Closing Price (Rp)		Return Saham
		Q2	Q3	Q3	Q3	Q4	Q4
1	AISA	168.00	214.00	0.274	214.00	390.00	0.822
2	BUDI	86.00	93.00	0.081	93.00	99.00	0.065
3	CEKA	1995.00	1675.00	-0.160	1675.00	1785.00	0.066
4	CLEO	466.00	446.00	-0.043	446.00	500.00	0.121
5	DLTA	5100.00	3990.00	-0.218	3990.00	4400.00	0.103
6	ICBP	9350.00	10075.00	0.078	10075.00	9575.00	-0.050
7	INDF	6525.00	7150.00	0.096	7150.00	6850.00	-0.042
8	MLBI	10025.00	8600.00	-0.142	8600.00	9700.00	0.128
9	MYOR	2260.00	2380.00	0.053	2380.00	2710.00	0.139
10	ROTI	1190.00	1230.00	0.034	1230.00	1360.00	0.106
11	SKLT	1610.00	1350.00	-0.161	1350.00	1565.00	0.159
12	TBLA	555.00	735.00	0.324	735.00	935.00	0.272

Lampiran 5. Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1_ROA	48	.125	59.902	5.55926	8.658492
X2_DER	48	.124	2.636	1.04174	.744810
X3_CR	48	.691	12.044	2.71452	2.539812
Y_Return_Saham	48	-.512	.822	.02164	.228040
Valid N (listwise)	48				

Lampiran 6. Analisis Regresi Linier Berganda

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3_CR, X1_ROA, X2_DER ^b	.	Enter

a. Dependent Variable: Y_Return_Saham

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.546 ^a	.298	.250	.197483

a. Predictors: (Constant), X3_CR, X1_ROA, X2_DER

b. Dependent Variable: Y_Return_Saham

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.728	3	.243	6.223	.001 ^b
	Residual	1.716	44	.039		
	Total	2.444	47			

a. Dependent Variable: Y_Return_Saham

b. Predictors: (Constant), X3_CR, X1_ROA, X2_DER

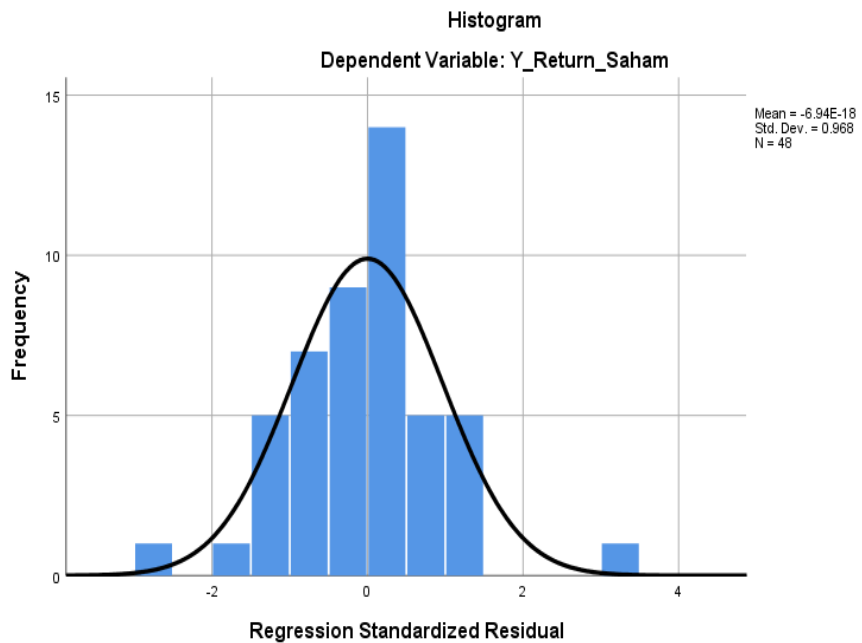
Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-.140	.091		-1.538	.131
	X1_ROA	.014	.003	.544	4.275	.000
	X2_DER	.056	.050	.184	1.138	.261
	X3_CR	.008	.014	.094	.583	.563

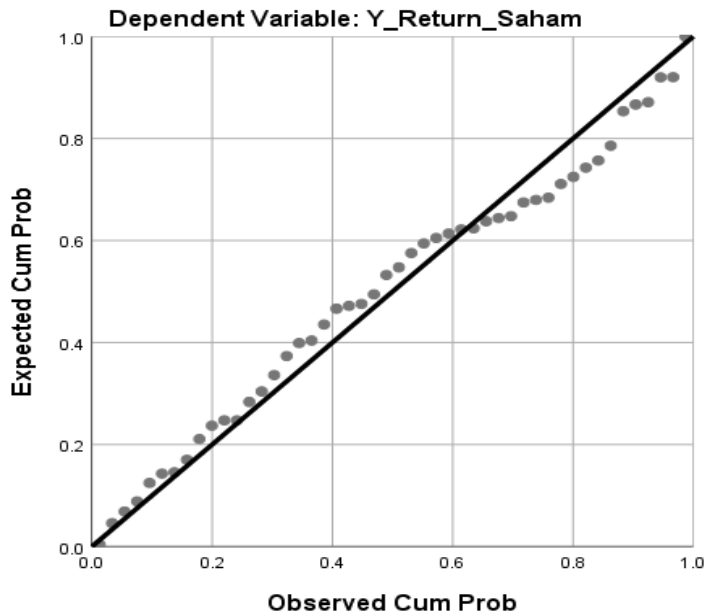
a. Dependent Variable: Y_Return_Saham

Lampiran 7. Uji Normalitas

1. Analisis Grafik



Normal P-P Plot of Regression Standardized Residual



2. Analisis Statistik

One-Sample Kolmogorov-Smirnov Test

Unstandardized

Residual

N		48
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.19107682
Most Extreme Differences	Absolute	.090
	Positive	.090
	Negative	-.069
Test Statistic		.090
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.

Lampiran 8. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_ROA	.984	1.016
	X2_DER	.608	1.644
	X3_CR	.614	1.628

a. Dependent Variable: Y_Return_Saham

Lampiran 9. Uji Heterokedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-5.282	.944		-5.594	.000
	X1_ROA	-.067	.035	-.275	-1.917	.062
	X2_DER	.438	.516	.155	.849	.400
	X3_CR	.155	.150	.187	1.031	.308

a. Dependent Variable: LnRes_2

Lampiran 10. Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.546 ^a	.298	.250	.197483	1.343

a. Predictors: (Constant), X3_CR, X1_ROA, X2_DER

b. Dependent Variable: Y_Return-Saham

Lampiran 11. Contoh Laporan Keuangan Perusahaan

Tiga Pilar Sejahtera Food Tbk. (AISA) Kuartal 1 (Q1) Tahun 2020

[1000000] General information

Informasi umum	31 March 2020	General information
Nama entitas	Tiga Pilar Sejahtera Food Tbk	Entity name
Penjelasan perubahan nama dari akhir periode laporan sebelumnya		Explanation of change in name from the end of the preceding reporting period
Kode entitas	AISA	Entity code
Nomor identifikasi entitas	AA280	Entity identification number
Industri utama entitas	Umum / General	Entity main industry
Sektor	5. Consumer Goods Industry	Sector
Subsektor	51. Food And Beverages	Subsector
Informasi pemegang saham pengendali	No Controlling Shareholder	Controlling shareholder information
Jenis entitas	Local Company - Indonesia	Type of entity
Jenis efek yang dicatatkan	Saham dan Obligasi / Stock and Bond	Type of listed securities
Jenis papan perdagangan tempat entitas tercatat		Type of board on which the entity is listed
Apakah merupakan laporan keuangan satu entitas atau suatu kelompok entitas	Entitas grup / Group entity	Whether the financial statements are of an individual entity or a group of entities
Periode penyampaian laporan keuangan	Kuartal I / First Quarter	Period of financial statements submissions
Tanggal awal periode berjalan	January 01, 2020	Current period start date
Tanggal akhir periode berjalan	March 31, 2020	Current period end date
Tanggal akhir tahun sebelumnya	December 31, 2019	Prior year end date
Tanggal awal periode sebelumnya	January 01, 2019	Prior period start date
Tanggal akhir periode sebelumnya	March 31, 2019	Prior period end date
Mata uang pelaporan	Rupiah / IDR	Description of presentation currency
Kurs konversi pada tanggal pelaporan jika mata uang penyajian selain rupiah		Conversion rate at reporting date if presentation currency is other than rupiah
Pembulatan yang digunakan dalam penyajian jumlah dalam laporan keuangan	Jutaan / In Million	Level of rounding used in financial statements
Jenis laporan atas laporan keuangan	Tidak Diaudit / Unaudit	Type of report on financial statements
Jenis opini auditor		Type of auditor's opinion
Hal yang diungkapkan dalam paragraf pendapat untuk penekanan atas suatu masalah atau paragraf penjelasan lainnya, jika ada		Matters disclosed in emphasis-of-matter or other-matter paragraph, if any
Hasil penugasan review		Result of review engagement
Tanggal laporan audit atau hasil laporan review		Date of auditor's opinion or result of review report
Auditor tahun berjalan		Current year auditor
Nama partner audit tahun berjalan		Name of current year audit signing partner
Lama tahun penugasan partner yang menandatangani		Number of years served as audit signing partner
Auditor tahun sebelumnya		Prior year auditor
Nama partner audit tahun sebelumnya		Name of prior year audit signing partner
Kepatuhan terhadap pemenuhan peraturan BAPEPAM LK VIII G 11 tentang tanggung jawab direksi atas laporan keuangan	Ya / Yes	Whether in compliance with BAPEPAM LK VIII G 11 rules concerning responsibilities of board of directors on financial statements
Kepatuhan terhadap pemenuhan peraturan BAPEPAM LK VIII A dua	Tidak / No	Whether in compliance with BAPEPAM LK VIII A two rules concerning

[1210000] Statement of financial position presented using current and non-current - General Industry

Laporan posisi keuangan			Statement of financial position
Aset	31 March 2020	31 December 2019	Assets
Aset lancar			Current assets
Kas dan setara kas	268,299	55,065	Cash and cash equivalents
Aset keuangan lancar			Current financial assets
Aset keuangan lancar lainnya	6,676	6,484	Other current financial assets
Piutang usaha			Trade receivables
Piutang usaha pihak ketiga	57,143	207,871	Trade receivables third parties
Piutang usaha pihak berelasi	217,535	0	Trade receivables related parties
Persediaan lancar			Current inventories
Persediaan lancar lainnya	95,173	77,161	Current inventories
Biaya dibayar dimuka lancar	2,891	1,836	Current prepaid expenses
Uang muka lancar			Current advances
Uang muka lancar lainnya	68,657	54,059	Other current advances
Pajak dibayar dimuka lancar	72,079	71,785	Current prepaid taxes
Jumlah aset lancar	788,453	474,261	Total current assets
Aset tidak lancar			Non-current assets
Aset keuangan tidak lancar			Non-current financial assets
Aset keuangan tidak lancar lainnya	5,874	5,733	Other non-current financial assets
Aset pajak tangguhan		0	Deferred tax assets
Aset tetap	1,132,118	1,150,417	Property, plant and equipment
Goodwill	729	729	Goodwill
Aset takberwujud selain goodwill	228,236	228,436	Intangible assets other than goodwill
Aset tidak lancar non-keuangan lainnya	10,259	9,390	Other non-current non-financial assets
Jumlah aset tidak lancar	1,377,216	1,394,705	Total non-current assets
Jumlah aset	2,165,669	1,868,966	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Pinjaman jangka pendek	28,376	28,376	Short-term loans
Utang usaha			Trade payables
Utang usaha pihak ketiga	336,620	281,580	Trade payables third parties
Utang usaha pihak berelasi	0	0	Trade payables related parties
Uang muka pelanggan jangka pendek			Current advances from customers
Uang muka	13,831	8,101	Current advances

pelanggan jangka pendek pihak ketiga			from customers third parties
Liabilitas keuangan jangka pendek lainnya	270,614	383,607	Other current financial liabilities
Beban akrual jangka pendek	390,032	346,919	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	5,008	1,083	Short-term post-employment benefit obligations
Utang pajak	22,212	28,152	Taxes payable
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	67,741	67,741	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	7,364	7,364	Current maturities of finance lease liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang obligasi		0	Current maturities of bonds payable
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas sukuk		0	Current maturities of sukuk
Jumlah liabilitas jangka pendek	1,141,798	1,152,923	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas pajak tangguhan	240,359	243,588	Deferred tax liabilities
Utang pihak berelasi jangka panjang	0	0	Non-current due to related parties
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas utang bank	860,995	860,995	Long-term bank loans
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	93,010	93,010	Long-term finance lease liabilities
Liabilitas jangka panjang atas utang obligasi	309,899	309,899	Long-term bonds payable
Liabilitas jangka panjang atas sukuk	732,995	760,478	Long-term sukuk
Kewajiban imbalan pasca kerja jangka panjang	110,102	105,926	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	2,347,360	2,373,896	Total non-current liabilities

Jumlah liabilitas	3,489,158	3,526,819	Total liabilities
Ekuitas			Equity
Ekuitas yang diatribusikan kepada pemilik entitas induk			Equity attributable to equity owners of parent entity
Saham biasa	998,000	684,220	Common stocks
Tambahan modal disetor	1,470,780	1,455,091	Additional paid-in capital
Komponen ekuitas lainnya	653,862	660,427	Other components of equity
Saldo laba (akumulasi kerugian)			Retained earnings (deficit)
Saldo laba yang telah ditentukan penggunaannya	129,318	129,318	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	(4,574,381)	(4,585,859)	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	(1,322,421)	(1,656,803)	Total equity attributable to equity owners of parent entity
Kepentingan non-pengendali	(1,068)	(1,050)	Non-controlling interests
Jumlah ekuitas	(1,323,489)	(1,657,853)	Total equity
Jumlah liabilitas dan ekuitas	2,165,669	1,868,966	Total liabilities and equity

[1321000] Statement of profit or loss and other comprehensive income, OCI components presented before tax, by function - General Industry

Laporan laba rugi dan penghasilan komprehensif lain


Statement of profit or loss and other comprehensive income

	31 March 2020	31 March 2019	
Penjualan dan pendapatan usaha	347,227	320,480	Sales and revenue
Beban pokok penjualan dan pendapatan	(241,137)	(232,635)	Cost of sales and revenue
Jumlah laba bruto	106,090	87,845	Total gross profit
Beban umum dan administrasi	(101,058)	(92,406)	General and administrative expenses
Beban keuangan	(33,562)	(2,457)	Finance costs
Pendapatan lainnya	31,260	1,892	Other income
Beban lainnya	(388)	(1,583)	Other expenses
Jumlah laba (rugi) sebelum pajak penghasilan	2,342	(6,709)	Total profit (loss) before tax
Pendapatan (beban) pajak	363	(4,341)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	2,705	(11,050)	Total profit (loss) from continuing operations
Jumlah laba (rugi)	2,705	(11,050)	Total profit (loss)
Pendapatan komprehensif lainnya, sebelum pajak			Other comprehensive income, before tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, sebelum pajak			Other comprehensive income that will not be reclassified to profit or loss, before tax
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, sebelum pajak	2,190	0	Other comprehensive income for remeasurement of defined benefit obligation, before tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, sebelum pajak	2,190	0	Total other comprehensive income that will not be reclassified to profit or loss, before tax
Jumlah pendapatan komprehensif lainnya, sebelum pajak	0	0	Total other comprehensive income, before tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	2,190	0	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	4,895	(11,050)	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	2,716	(11,040)	Profit (loss) attributable to parent entity
Laba (rugi) yang dapat diatribusikan ke kepentingan non-pengendali	(11)	(10)	Profit (loss) attributable to non-controlling interests
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	4,913	(11,040)	Comprehensive income attributable to parent entity
Laba rugi komprehensif yang dapat diatribusikan ke	(18)	(10)	Comprehensive income attributable to non-controlling

kepentingan non-pengendali			interests
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity
Laba (rugi) per saham dasar dari operasi yang dilanjutkan	0.57	(3.43)	Basic earnings (loss) per share from continuing operations

Lampiran 12. Kartu Bimbingan Skripsi

16 MAR 2021



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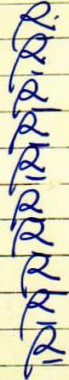
KARTU BIMBINGAN SKRIPSI

Nama Mahasiswa / NIM : Nuril Dziki Aya / 1211200203

Nama Pembimbing : Dra. Ec. Dyah Rini Prihostuty, MM

Judul Skripsi : Pengaruh Return on Assets (ROA) Debt to Equity Ratio (DER), Current Ratio (CR) Terhadap Return Saham Pada Perusahaan food & beverages di masa Pandemi Covid-19

Mulai Program Skripsi : Semester 8 Thn. Ak. Selesai Bimbingan Tanggal

No.	HARI / TANGGAL	KONSENTRASI		PARAF
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1.	23 Maret '21	Proposal	Konsultasi Proposal	
2.	21 April '21	Proposal	ACC	
3.	30 April '21	I, II, III	Revisi	
4.	6 Mei '21	I, II, III	ACC	
5.	29 Mei '21	IV	Revisi	
6.	2 Juni '21	IV	ACC	
7.	4 Juni '21	V	Revisi	
8.	5 Juni '21	V	ACC	
9.	6 Juni '21	abstraksi	Revisi	
10.	9 Juni '21	abstraksi	ACC	

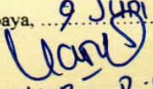
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Semester _____

Th. Ak. _____

Paraf Kajar _____

Surabaya, 9 JUNI 2021


Dra. Ec. Dyah Rini Prihostuty, MM
 (Nama dan tanda tangan Pembimbing)

Lampiran 13. Hasil Turnitin

PENGARUH RETURN ON ASSETS (ROA), DEBT TO EQUITY RATIO (DER), DAN CURRENT RATIO (CR) TERHADAP RETURN SAHAM PADA PERUSAHAAN FOOD AND BEVERAGES DI MASA PANDEMI COVID-19 (Pada Sektor Industri Consumer Goo

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