

LAMPIRAN

Lampiran 1 : Daftar Perusahaan Yang Terdaftar Di BEI

Daftar Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia 2018 – 2021	
24. PT. Darya Varia Laboratoria	DVLA
25. PT. Indofarma	INAF
26. PT. Kimia Farma	KAEF
27. PT. Kalbe Farma	KALBF
28. PT. Pyridam Farma	PYFA
29. PT. Industri Jamu dan Farmasi Sido Muncul	SIDO
30. PT. Soho Industri Farmasi	SOHO
31. PT. Millenium Pharmacon International	SDPC
32. PT. Merck Tbk	MERK
33. PT. Tempo Scan Pacific Tbk	TSPC
34. PT. Phapros Tbk	PEHA
35. PT. Organon Pharma Indonesia	SCPI

Lampiran 2 : Data Sampel

Daftar Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia 2018 – 2021	
1. PT. Darya Varia Laboratoria	DVLA
2. PT. Indofarma	INAF
3. PT. Kimia Farma	KAEF
4. PT. Kalbe Farma	KALBF
5. PT. Pyridam Farma	PYFA
6. PT. Industri Jamu dan Farmasi Sido Muncul	SIDO
7. PT. Soho Industri Farmasi	SOHO
8. PT. Millenium Pharmacon International	SDPC
9. PT. Merck Tbk	MERK
10. PT. Tempo Scan Pacific Tbk	TSPC
11. PT. Phapros Tbk	PEHA

Lampiran 3 : Hasil Perhitungan Net Profit Margin

No	Kode	2018		NPM
		Earning After Tax	Sales	
1	DVLA	200,651,968,000	1,699,657,296,000	0.118
2	INAF	(32,736,482,000)	1,592,979,941,000	-0.02
3	KAEF	401,793,000,000	7,454,115,000,000	0.054
4	KALBF	2,497,262,000,000	21,074,306,000,000	0.118
5	PYFA	8,447,000,000	250,446,000,000	0.034
6	SIDO	663,849,000,000	2,763,292,000,000	0.240
7	SOHO	49,454,000,000	4,563,185,000,000	0.011
8	SDPC	19,444,262,069	2,376,182,739,151	0.008
9	MERK	37,377,736,000	598,893,457,000	0.062
10	TSPC	540,378,000,000	10,088,119,000,000	0.054
11	PEHA	133,290,000,000	1,022,970,000,000	0.130

No	Kode	2019		NPM
		Earning After Tax	Sales	
1	DVLA	221,783,249,000	1,813,020,278,000	0.122
2	INAF	7,961,966,000	1,359,175,250,000	0.006
3	KAEF	15,890,000,000	9,400,535,000,000	0.002
4	KALBF	2,537,602,000,000	22,633,476,000,000	0.112
5	PYFA	9,342,000,000	247,115,000,000	0.038
6	SIDO	807,689,000,000	3,067,434,000,000	0.263
7	SOHO	118,702,000,000	5,048,301,000,000	0.024
8	SDPC	7,880,000,000	2,726,755,000,000	0.003
9	MERK	78,256,797,000	590,371,405,000	0.133
10	TSPC	595,155,000,000	10,993,842,000,000	0.054
11	PEHA	102,310,000,000	1,105,420,000,000	0.093

No	Kode	2020		NPM
		Earning After Tax	Sales	
1	DVLA	162,072,984,000	1,829,699,557,000	0.089
2	INAF	30,021,000	1,715,587,654,000	0.00002
3	KAEF	20,426,000,000	10,006,173,000,000	0.002
4	KALBF	2,799,623,000,000	23,112,655,000,000	0.121
5	PYFA	22,104,364,267	277,398,000,000	0.080
6	SIDO	934,016,000,000	3,335,411,000,000	0.280
7	SOHO	149,729,000,000	4,475,241,000,000	0.033
8	SDPC	2,804,000,000	2,643,627,000,000	0.001
9	MERK	71,902,263,000	577,496,990,000	0.125
10	TSPC	834,370,000,000	10,968,402,000,000	0.076
11	PEHA	48,660,000,000	980,560,000,000	0.050

No	Kode	2021		NPM
		Earning After Tax	Sales	
1	DVLA	146,725,628,000	1,900,893,602,000	0.077
2	INAF	(37,571,241,000)	2,901,986,532,000	-0.013
3	KAEF	289,889,000,000	12,857,627,000,000	0.023
4	KALBF	3,232,008,000,000	26,261,195,000,000	0.123
5	PYFA	5,478,950,000	650,530,230,000	0.008
6	SIDO	1,260,898,000,000	4,020,980,000,000	0.314
7	SOHO	551,091,000,000	7,076,164,000,000	0.078
8	SDPC	9,571,000,000	2,988,849,000,000	0.003
9	MERK	131,661,000,000	1,064,395,000,000	0.124
10	TSPC	877,818,000,000	11,234,443,000,000	0.078
11	PEHA	11,300,000,000	1,051,440,000,000	0.011

Lampiran 4 : Hasil Perhitungan Return On Total Asset

No	Kode	2018		ROA
		Earning After Tax	Total Asset	
1	DVLA	200,651,968,000	1,682,821,739,000	0.119
2	INAF	(32,736,482,000)	1,442,351,000,000	-0.02
3	KAEF	401,793,000,000	9,460,427,000,000	0.042
4	KALBF	2,497,262,000,000	18,146,206,000,000	0.138
5	PYFA	8,447,000,000	187,057,000,000	0.045
6	SIDO	663,849,000,000	3,337,628,000,000	0.199
7	SOHO	49,454,000,000	2,789,266,000,000	0.018
8	SDPC	19,444,262,069	1,192,891,220,453	0.016
9	MERK	37,377,736,000	1,263,113,000,000	0.030
10	TSPC	540,378,000,000	7,869,975,000,000	0.069
11	PEHA	133,290,000,000	1,868,660,000,000	0.071

No	Kode	2019		ROA
		Earning After Tax	Total Asset	
1	DVLA	221,783,249,000	1,829,960,714,000	0.121
2	INAF	7,961,966,000	1,383,935,000,000	0.006
3	KAEF	15,890,000,000	18,352,877,000,000	0.001
4	KALBF	2,537,602,000,000	20,264,727,000,000	0.125
5	PYFA	9,342,000,000	190,786,000,000	0.049
6	SIDO	807,689,000,000	3,536,898,000,000	0.228
7	SOHO	118,702,000,000	3,269,085,000,000	0.036
8	SDPC	7,880,000,000	1,230,844,000,000	0.006
9	MERK	78,256,797,000	901,061,000,000	0.087
10	TSPC	595,155,000,000	8,372,770,000,000	0.071
11	PEHA	102,310,000,000	2,096,720,000,000	0.049

No	Kode	2020		ROA
		Earning After Tax	Total Asset	
1	DVLA	162,072,984,000	1,986,711,872,000	0.082
2	INAF	30,021,000	1,713,334,659,000	0.00002
3	KAEF	20,426,000,000	17,562,817,000,000	0.001
4	KALBF	2,799,623,000,000	22,564,300,000,000	0.124
5	PYFA	22,104,364,267	228,575,000,000	0.097
6	SIDO	934,016,000,000	3,849,516,000,000	0.243
7	SOHO	149,729,000,000	3,786,790,000,000	0.040
8	SDPC	2,804,000,000	1,164,826,000,000	0.002
9	MERK	71,902,263,000	929,901,000,000	0.077
10	TSPC	834,370,000,000	9,104,658,000,000	0.092
11	PEHA	48,660,000,000	1,915,990,000,000	0.025

No	Kode	2021		ROA
		Earning After Tax	Total Asset	
1	DVLA	146,725,628,000	1,526,661,913,000	0.096
2	INAF	(37,571,241,000)	2,011,879,396,000	-0.019
3	KAEF	289,889,000,000	17,760,195,000,000	0.016
4	KALBF	3,232,008,000,000	25,666,635,000,000	0.126
5	PYFA	5,478,950,000	806,221,580,000	0.007
6	SIDO	1,260,898,000,000	4,068,970,000,000	0.310
7	SOHO	551,091,000,000	4,021,919,000,000	0.137
8	SDPC	9,571,000,000	1,206,386,000,000	0.008
9	MERK	131,661,000,000	1,026,267,000,000	0.128
10	TSPC	877,818,000,000	9,644,327,000,000	0.091
11	PEHA	11,300,000,000	1,838,540,000,000	0.006

Lampiran 5 : Hasil Perhitungan Return On Total Equity

No	Kode	2018		ROE
		Earning After Tax	Total Equity	
1	DVLA	200,651,968,000	1,200,261,863,000	0.167
2	INAF	(32,736,482,000)	496,646,860,000	-0.07
3	KAEF	401,793,000,000	4,146,258,000,000	0.097
4	KALBF	2,497,262,000,000	15,294,595,000,000	0.163
5	PYFA	8,447,000,000	118,927,000,000	0.071
6	SIDO	663,849,000,000	2,902,614,000,000	0.229
7	SOHO	49,454,000,000	1,206,388,000,000	0.041
8	SDPC	19,444,262,069	232,108,000,000	0.084
9	MERK	37,377,736,000	518,280,000,000	0.072
10	TSPC	540,378,000,000	5,432,848,000,000	0.099
11	PEHA	133,290,000,000	789,800,000,000	0.169

No	Kode	2019		ROE
		Earning After Tax	Total Equity	
1	DVLA	221,783,249,000	1,306,078,988,000	0.170
2	INAF	7,961,966,000	504,935,237,000	0.016
3	KAEF	15,890,000,000	7,412,927,000,000	0.002
4	KALBF	2,537,602,000,000	16,705,582,000,000	0.152
5	PYFA	9,342,000,000	124,725,990,000	0.075
6	SIDO	807,689,000,000	3,064,707,000,000	0.264
7	SOHO	118,702,000,000	1,313,993,000,000	0.090
8	SDPC	7,880,000,000	235,438,000,000	0.033
9	MERK	78,256,797,000	594,012,000,000	0.132
10	TSPC	595,155,000,000	5,791,036,000,000	0.103
11	PEHA	102,310,000,000	821,610,000,000	0.125

No	Kode	2020		ROE
		Earning After Tax	Total Equity	
1	DVLA	162,072,984,000	1,326,287,143,000	0.122
2	INAF	30,021,000	430,326,477,000	0.00007
3	KAEF	20,426,000,000	7,105,672,000,000	0.003
4	KALBF	2,799,623,000,000	18,276,082,000,000	0.153
5	PYFA	22,104,364,267	157,631,750,000	0.140
6	SIDO	934,016,000,000	3,221,740,000,000	0.290
7	SOHO	149,729,000,000	2,206,102,000,000	0.068
8	SDPC	2,804,000,000	229,196,000,000	0.012
9	MERK	71,902,263,000	612,683,000,000	0.117
10	TSPC	834,370,000,000	6,377,236,000,000	0.131
11	PEHA	48,660,000,000	740,910,000,000	0.066

No	Kode	2021		ROE
		Earning After Tax	Total Equity	
1	DVLA	146,725,628,000	1,380,798,261,000	0.106
2	INAF	(37,571,241,000)	508,309,909,000	-0.074
3	KAEF	289,889,000,000	7,231,873,000,000	0.040
4	KALBF	3,232,008,000,000	21,265,878,000,000	0.152
5	PYFA	5,478,950,000	167,100,570,000	0.033
6	SIDO	1,260,898,000,000	3,471,185,000,000	0.363
7	SOHO	551,091,000,000	2,208,291,000,000	0.250
8	SDPC	9,571,000,000	236,979,000,000	0.040
9	MERK	131,661,000,000	684,044,000,000	0.192
10	TSPC	877,818,000,000	6,875,304,000,000	0.128
11	PEHA	11,300,000,000	740,980,000,000	0.015

Lampiran 6 : Output Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
NPM SEBELUM COVID 19 (2018)	11	-.021	.240	.07345	.073793
NPM SEBELUM COVID 19 (2019)	11	.002	.263	.07727	.078891
NPM SAAT COVID 19 (2020)	11	.000	.280	.07791	.080985
NPM SAAT COVID 19 (2021)	11	-.013	.314	.07509	.092771
Valid N (listwise)	11				

	N	Minimum	Maximum	Mean	Std. Deviation
ROA SEBELUM COVID 19 (2018)	11	-.023	.199	.06582	.063839
ROA SEBELUM COVID 19 (2019)	11	.001	.228	.07082	.067723
ROA SAAT COVID 19 (2020)	11	.000	.243	.07118	.071724
ROA SAAT COVID 19 (2021)	11	-.019	.310	.08236	.095274
Valid N (listwise)	11				

	N	Minimum	Maximum	Mean	Std. Deviation
ROE SEBELUM COVID 19 (2018)	11	-.066	.229	.10236	.079200
ROE SEBELUM COVID 19 (2019)	11	.002	.264	.10564	.075949
ROE SAAT COVID 19 (2020)	11	.000	.290	.10019	.084594
ROE SAAT COVID 19 (2021)	11	-.074	.363	.11318	.122856
Valid N (listwise)	11				

Lampiran 7 : Output Perbandingan Rata – Rata NPM, ROA dan ROE

Sebelum dan Saat Covid-19

	NPM SEBELUM COVID 19 (2018)	NPM SEBELUM COVID 19 (2019)	NPM SAAT COVID 19 (2020)	NPM SAAT COVID 19 (2021)
Mean	.07345	.07727	.07791	.07509
N	11	11	11	11
Std. Deviation	.073793	.078891	.080985	.092771

	ROA SEBELUM COVID 19 (2018)	ROA SEBELUM COVID 19 (2019)	ROA SAAT COVID 19 (2020)	ROA SAAT COVID 19 (2021)
Mean	.06582	.07082	.07118	.08236
N	11	11	11	11
Std. Deviation	.063839	.067723	.071724	.095274

	ROE SEBELUM COVID 19 (2018)	ROE SEBELUM COVID 19 (2019)	ROE SAAT COVID 19 (2020)	ROE SAAT COVID 19 (2021)
Mean	.10236	.10564	.10019	.11318
N	11	11	11	11
Std. Deviation	.079200	.075949	.084594	.122856

Lampiran 8 : Uji Normalitas Data

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
NPM SEBELUM COVID 19 (2018)	.198	11	.200 [*]	.916	11	.290
NPM SEBELUM COVID 19 (2019)	.170	11	.200 [*]	.864	11	.065
NPM SAAT COVID 19 (2020)	.190	11	.200 [*]	.841	11	.033
NPM SAAT COVID 19 (2021)	.215	11	.166	.802	11	.010
ROA SEBELUM COVID 19 (2018)	.195	11	.200 [*]	.936	11	.480
ROA SEBELUM COVID 19 (2019)	.172	11	.200 [*]	.884	11	.119
ROA SAAT COVID 19 (2020)	.178	11	.200 [*]	.864	11	.065
ROA SAAT COVID 19 (2021)	.212	11	.182	.848	11	.041
ROE SEBELUM COVID 19 (2018)	.164	11	.200 [*]	.945	11	.577
ROE SEBELUM COVID 19 (2019)	.107	11	.200 [*]	.960	11	.768
ROE SAAT COVID 19 (2020)	.175	11	.200 [*]	.902	11	.197
ROE SAAT COVID 19 (2021)	.179	11	.200 [*]	.961	11	.778

Lampiran 9 : Output Paired Sample Test

Net Profit Margin

Paired Samples Statistics

	Mean	N	Std. Deviation	Std. Error Mean
Pair 1 Sebelum	.07536	11	.074570	.015898
Saat	.07650	11	.084991	.018120

Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 Sebelum & Saat	11	.874	.000

Paired Samples Test

	Paired Differences				t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference			
				Lower			
Pair 1 Sebelum - Saat	-.001137	.041298	.008805	-.017173	.019448	-.129	2.898

Return On Total Asset

Paired Samples Statistics

	Mean	N	Std. Deviation	Std. Error Mean
Pair 1 Sebelum	.06832	11	.064274	.013703
Saat	.07677	11	.082491	.017587

Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 Sebelum & Saat	11	.867	.000

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Sebelum - Saat	-.008455	.041677	.008886	-.026934	.010023	-.952	21	.352

Return On Total Equity**Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum	.10400	11	.075740	.016148
	Saat	.10669	11	.103147	.021991


Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 Sebelum & Saat	11	.712	.000



Paired Samples Test

		Paired Differences				T	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	Sebelum - Saat	-.002685	.072506	.015458	-.029462	.034832	-.174	21	.864

Lampiran 10 : Kartu Bimbingan Skripsi



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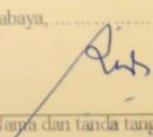
SEMESTER
Ganjil / Genap
2022 / 2023

KARTU BIMBINGAN SKRIPSI

Nama Mahasiswa / NBI : Dwi Aprilia Rendi / 1221900009
 Nama Pembimbing : Dr. Slamet Riyadi, M.Si., Ak., CA
 Judul Skripsi :
Analisis Kinerja Keuangan Sektor Farmasi Yang terdaftar Di Bursa Efek Indonesia Sebelum dan Saat Covid - 19
 Mulai Program Skripsi : Semester 8 Thn. Ak. Selesai Bimbingan Tanggal

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
	Kamis 2/3/23	judul	konultasi judul	SR
	Senin 6/3/23	judul	ada → prinsip-prinsip	SR
	seni 13/3/23	propose	kerangka konseptual → di revisi	SR
	Di 20/3/23	propul.	ada	SR
	Kam 11/4/23	bab 4	perubahan + data data.	SR
	Di 14/4/23	bab 4	data data + penjelasan & plus	SR
	mi 14/4/23	bab 4	ada	SR
	Minggu 21/4/23	bab 5	simpul → di revisi	SR
	seni 24/4/23	bab 5	keal	SR
	23/5/2023	bab 1-5	keal	SR

Surabaya,


 (Nama dan tanda tangan Pembimbing)

Perpanjangan I _____
 Semester _____
 Th. Ak _____
 Paraf Kajur _____