

LAMPIRAN

Tabel 3. 5 Tabel Sampel Penelitian Pada Perusahaan Manufaktur Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga

No	Kode Perusahaan	Nama Perusahaan Sub Sektor Kosmetik Dan Barang Keperluan Rumah Tangga
1.	ADES	Akasha Wira International Tbk
2.	KINO	Kino Indonesia Tbk
3.	MBTO	Martina Berto Tbk
4.	MRAT	Mustika Ratu Tbk
5.	TCID	Mandom Indonesia Tbk
6.	UNVR	Unilever Indonesia Tbk

Hasil perhitungan current ratio (liabilitas) pada pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Sub Sektor Kosmetik Dan Barang Keperluan Rumah Tangga Pada Tahun 2017-2022.

NAMA PERUSAHAAN	TAHUN	ASET LANCAR	HUTANG LANCAR	CR
ADES	2017	294.244	244.888	120,1545196
	2018	364.138	262.396	138,7742191
	2019	351.120	175.191	200,4212545
	2020	545.239	183.559	297,0374648
	2021	673.394	268.367	250,9228035
	2022	815.319	254.719	320,085663
KINO	2017	1.795.404.979.854	1.085.566.305.465	165,3887902
	2018	1.975.979.249.304	1.316.323.262.100	150,113525
	2019	2.335.039.563.811	1.733.135.623.684	134,7291886
	2020	2.562.184.889.015	2.146.338.161.363	119,3747069
	2021	2.397.707.580.261	1.591.081.638.290	150,6967036
	2022	1.688.505.201.652	1.935.669.493.305	87,23106953
MBTO	2017	520.384.083.342	252.247.858.307	206,2987122
	2018	392.357.840.917	240.203.560.883	163,3438903
	2019	317.285.450.420	254.266.866.831	124,7844261
	2020	182.202.105.658	295.518.213.807	61,65511875
	2021	170.318.544.063	225.904.727.379	75,39397074
	2022	1.688.505.201.652	1.935.669.493.305	87,23106953
MRAT	2017	384.262.906.538	106.813.922.324	359,7498324
	2018	382.330.851.179	122.929.175.890	311,0171759
	2019	412.707.718.061	142.931.525.716	288,7450589
	2020	432.576.455.286	195.801.413.331	220,9261148
	2021	459.338.629.540	215.622.712.026	213,0288712
	2022	586.852.139.107	236.276.099.973	248,3755823
TCID	2017	1.276.478.591.542	259.806.845.843	491,3183051
	2018	1.174.482.404.487	220.580.384.140	532,4509743
	2019	1.428.191.709.308	260.244.280.265	548,7888947
	2020	1.343.961.709.769	131.087.175.475	1025,24271
	2021	1.437.357.374.823	176.837.470.021	812,8126775
	2022	1.594.565.567.872	221.011.501.094	721,4853345
UNVR	2017	7.941.635	12.532.304	63,36931342
	2018	8.325.029	11.134.786	74,76595419

	2019	8.530.334	13.065.308	65,28995719
	2020	8.828.360	13.357.536	66,09272848
	2021	7.642.208	12.445.152	61,40710857
	2022	7.567.768	12.442.223	60,82327893



Hasil perhitungan Debt to Equity Ratio (Solvabilitas) pada Perusahaan
Manufaktur yang Terdaftar Di Bursa Efek Indonesia Sub Sektor Kosmetik Dan
Barang Keperluan Rumah Tangga Pada Tahun 2017-2022.

NAMA PERUSAHAAN	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
ADES	2017	417.225	423.011	98,63218687
	2018	399.360	481.914	82,86955764
	2019	254.438	567.937	44,80039159
	2020	258.283	700.508	36,87081375
	2021	334.291	969.817	34,4694927
	2022	310.746	1.334.836	23,27971376
KINO	2017	1.182.424.339.165	2.055.170.880.109	57,53411313
	2018	1.405.264.079.012	2.186.900.126.396	64,25826502
	2019	1.992.902.779.331	2.702.862.179.552	73,73305211
	2020	2.678.123.608.810	2.577.235.546.221	103,9145845
	2021	2.683.168.655.955	2.663.631.503.097	100,7334781
	2022	3.142.551.744.669	1.533.820.300.426	204,8839583
MBTO	2017	367.927.139.244	412.742.622.543	89,14202681
	2018	347.517.123.452	300.499.756.873	115,6463909
	2019	355.892.726.298	235.171.201.739	151,3334642
	2020	393.023.326.750	589.859.359.467	66,63000602
	2021	2.683.168.655.955	2.663.631.503.097	100,7334781
	2022	3.142.551.744.669	1.533.820.300.426	204,8839583
MRAT	2017	130.623.005.085	366.731.414.004	35,61816635
	2018	143.913.787.087	367.973.996.780	39,10977089
	2019	164.121.422.945	368.641.525.050	44,52060112
	2020	217.377.331.974	342.418.605.477	63,48292076
	2021	235.065.047.091	343.195.928.497	68,49295914
	2022	283.395.035.571	411.385.562.228	68,8879391
TCID	2017	503.480.853.006	1.858.326.336.424	27,09324208
	2018	472.680.346.662	1.972.463.165.139	23,96396318
	2019	532.048.803.777	2.019.143.817.162	26,35021831
	2020	448.803.136.563	1.865.986.919.439	24,05178364
	2021	480.956.169.246	1.819.848.695.714	26,42836025
	2022	525.870.003.344	1.854.787.914.762	28,35202878
UNVR	2017	13.733.025	5.173.388	265,4551524
	2018	11.944.837	7.578.133	157,6224249
	2019	15.367.509	5.281.862	290,9487033

	2020	15.597.264	4.937.368	315,9023998
	2021	14.747.263	4.321.269	341,2715802
	2022	14.320.858	3.997.256	358,2672213



Hasil perhitungan Net Profit Margin (Profitabilitas) pada Perusahaan
Manufaktur yang Terdaftar Di Bursa Efek Indonesia Sub Sektor Kosmetik Dan
Barang Keperluan Rumah Tangga Pada Tahun 2017-2022.

NAMA PERUSAHAAN	TAHUN	LABA BERSIH SETELAH PAJAK	PENJUALAN BERSIH	NPM
ADES	2017	38,623	814,49	4,741985783
	2018	58.903	804.302	7,323492917
	2019	86.023	764.703	11,24920394
	2020	135.765	673.364	20,16220053
	2021	269.309	935.075	28,80079138
	2022	365.019	1.290.992	28,27430379
KINO	2017	109.696.001.798	3.160.637.269.263	3,470692536
	2018	150.116.045.042	3.611.694.059.699	4,156388735
	2019	515.603.339.649	4.678.868.638.822	11,01982935
	2020	113.665.219.638	4.024.971.042.139	2,824000929
	2021	97.819.911.970	3.976.656.101.508	2,459853442
	2022	-950.288.973.938	3.631.451.490.321	-26,16829597
MBTO	2017	-24.690.826.118	731.577.343.628	-3,375012408
	2018	-114.131.026.847	502.517.714.607	-22,7118415
	2019	-66.945.894.110	537.567.605.097	-12,45348371
	2020	-203.214.931.752	297.216.309.211	-68,37273913
	2021	-148.766.710.345	210.528.089.820	-70,66359196
	2022	-42.426.805.953	360.183.468.535	-11,77922077
MRAT	2017	-1.283.332.109	82.302.250.364	-1,559291639
	2018	-2.256.476.497	82.630.145.750	-2,7308151
	2019	-2.490.515.916	63.018.400.065	-3,952045614
	2020	1.245.650.434	68.096.072.175	1,829254455
	2021	357.509.551	326.794.571.097	0,109398865
	2022	67.812.034.137	285.177.566.612	23,77888098
TCID	2017	179.126.382.068	2.706.394.847.919	6,618634461
	2018	173.049.442.756	2.648.754.344.347	6,533238657
	2019	131.128.652.163	2.804.151.670.769	4,676232514
	2020	-68.708.897.583	1.989.005.993.587	-3,454433913
	2021	-76.507.618.777	1.850.311.080.131	-4,13485168
	2022	18.109.470.352	2.044.821.803.111	0,885625844
UNVR	2017	7.004.562	41.204.510	16,99950321
	2018	9.109.445	41.802.073	21,79184989

	2019	7.392.837	42.922.563	17,2236616
	2020	7.163.536	42.972.474	16,67005721
	2021	5.758.148	39.545.959	14,56064828
	2022	5.364.761	41.218.881	13,01529995



Hasil perhitungan Perubahan Laba pada Perusahaan Manufaktur yang Terdaftar
Di Bursa Efek Indonesia Sub Sektor Kosmetik Dan Barang Keperluan Rumah
Tangga Pada Tahun 2017-2022.

NAMA PERUSAHAAN	TAHUN	LABA BERSIH TAHUN SEKARANG	LABA BERSIH TAHUN SEBELUMNYA	Δ LABA BERSIH	PERUBAHAN LABA
ADES	2017	38.623	55.951	-17.328	-
	2018	58.903	38.623	20.280	0,309699559
	2019	86.023	58.903	27.120	0,525075732
	2020	135.765	86.023	49.742	0,460417975
	2021	269.309	135.765	133.544	0,578240703
	2022	365.019	269.309	95.710	0,98364085
					0,355391019

Hasil perhitungan Perubahan Laba pada Perusahaan Manufaktur yang Terdaftar
Di Bursa Efek Indonesia Sub Sektor Kosmetik Dan Barang Keperluan Rumah
Tangga Pada Tahun 2017-2022.

NAMA PERUSAHAAN	TAHUN	LABA BERSIH TAHUN SEKARANG	LABA BERSIH TAHUN SEBELUMNYA	Δ LABA BERSIH	PERUBAHAN LABA
ADES	2017	38.623	55.951	-17.328	-0,309699559
	2018	58.903	38.623	20.280	0,525075732
	2019	86.023	58.903	27.120	0,460417975
	2020	135.765	86.023	49.742	0,578240703
	2021	269.309	135.765	133.544	0,98364085
	2022	365.019	269.309	95.710	0,355391019
KINO	2017	109.696.001	181.110.153.810	-71.414.152.012	-0,394313353
	2018	150.116.045	109.696.001.798	40.420.043.244	0,368473259
	2019	515.603.339	150.116.045.042	365.487.294.607	2,4346984
	2020	113.665.219	515.603.339.649	-401.938.120	-0,779549101
	2021	97.819.911	113.665.219.638	-15.845.307.668	-0,139403308
	2022	-950.288.973	97.819.911.970	-1.048.108.885	-10,71467828
MBTO	2017	-24.690.826	8.813.611.079	-33.504.437.197	-3,801442666
	2018	-114.131.026	-24.690.826.118	-89.440.200.729	3,622406164
	2019	-66.945.894	-114.131.026	47.185.132.737	-0,413429495
	2020	-203.214.931	-66.945.894.110	-136.269.037	2,035510011
	2021	-148.766.710	-203.214.931	54.448.221.407	-0,267934157
	2022	-42.426.806	-148.766.710	106.339.904.392	-0,714809813
MRAT	2017	-1.283.332	-5.549.465.678	4.266.133.569	-0,768746726
	2018	-2.256.476	-1.283.332.109	-973.144.388	0,758295052
	2019	-2.490.515	-2.256.476.497	-234.039.419	0,10371897
	2020	1.245.650.434	-2.490.515.916	3.736.166.350	-1,500157588
	2021	357.509.551	1.245.650.434	-888.140.883	-0,712993677
	2022	67.812.034.137	357.509.551	67.454.524.586	188,6789441
TCID	2017	179.126.382.068	162.059.596.347	17.066.785.721	0,105311787
	2018	173.049.442.756	179.126.382.068	-6.076.939.312	-0,033925429
	2019	131.128.652.163	173.049.442.756	-41.920.790.593	-0,242247475
	2020	-68.708.897.583	131.128.652.163	-199.837.549	-1,523980812
	2021	-76.507.618.777	-68.708.897.583	-7.798.721.194	0,113503803

	2022	18.109.470.352	-76.507.618.777	94.617.089.129	-1,236701529
UNVR	2017	7.004.562	6.390.672	613.890	0,09606032
	2018	9.109.445	7.004.562	2.104.883	0,30050173
	2019	7.392.837	9.109.445	-1.716.608	-0,188442655
	2020	7.163.536	7.392.837	-229.301	-0,031016645
	2021	5.758.148	7.163.536	-1.405.388	-0,196186353
	2022	5.364.761	5.758.148	-393.387	-0,06831832



Hasil tabulasi perhitungan sebelum di outlier perubahan laba pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Sub Sektor Kosmetik Dan Barang Keperluan Rumah Tangga Pada Tahun 2017-2022.

No	Perusahaan	Perubahan Laba	(CR)	(DER)	(NPM)
1.	ADES 2017	-0,3096995585	120,15	98,632	4,742
2.	ADES 2018	0,5250757321	138,77	82,870	7,323
3.	ADES 2019	0,4604179753	200,42	44,800	11,249
4.	ADES 2020	0,5782407031	297,04	36,871	20,162
5.	ADES 2021	0,9836408500	250,92	34,469	28,801
6.	ADES 2022	0,3553910192	320,09	23,280	28,274
7.	KINO 2017	-0,3943133530	165,39	57,534	3,471
8.	KINO 2018	0,3684732587	150,11	64,258	4,156
9.	KINO 2019	2,4346983995	134,73	73,733	11,020
10.	KINO 2020	-0,7795491012	119,37	103,915	2,824
11.	KINO 2021	-0,1394033084	150,70	100,733	2,460
12.	KINO 2022	-10,7146782777	87,23	204,884	-26,168
13.	MBTO 2017	-3,8014426660	206,30	89,142	-3,375
14.	MBTO 2018	3,6224061642	163,34	115,646	-22,712
15.	MBTO 2019	-0,4134294945	124,78	151,333	-12,453
16.	MBTO 2020	2,0355100108	61,66	66,630	-68,373
17.	MBTO 2021	-0,2679341569	75,39	100,733	-70,664
18.	MBTO 2022	-0,7148098129	87,23	204,884	-11,779
19.	MRAT 2017	-0,7687467256	359,75	35,618	-1,559
20.	MRAT 2018	0,7582950517	311,02	39,110	-2,731
21.	MRAT 2019	0,1037189704	288,75	44,521	-3,952
22.	MRAT 2020	-1,5001575882	220,93	63,483	1,829
23.	MRAT 2021	-0,7129936768	213,03	68,493	0,109
24.	MRAT 2022	188,6789440934	248,38	68,888	23,779
25.	TCID 2017	0,1053117872	491,32	27,093	6,619
26.	TCID 2018	-0,0339254287	532,45	23,964	6,533
27.	TCID 2019	-0,2422474752	548,79	26,350	4,676
28.	TCID 2020	-1,5239808116	1025,24	24,052	-3,454
29.	TCID 2021	0,1135038033	812,81	26,428	-4,135
30.	TCID 2022	-1,2367015291	721,49	28,352	0,886
31.	UNVR 2017	0,0960603204	63,37	265,455	17,000
32.	UNVR 2018	0,3005017302	74,77	157,622	21,792
33.	UNVR 2019	-0,1884426548	65,29	290,949	17,224

34.	UNVR 2020	-0,0310166449	66,09	315,902	16,670
35.	UNVR 2021	-0,1961863527	61,41	341,272	14,561
36.	UNVR 2022	-0,0683183204	60,82	358,267	13,015

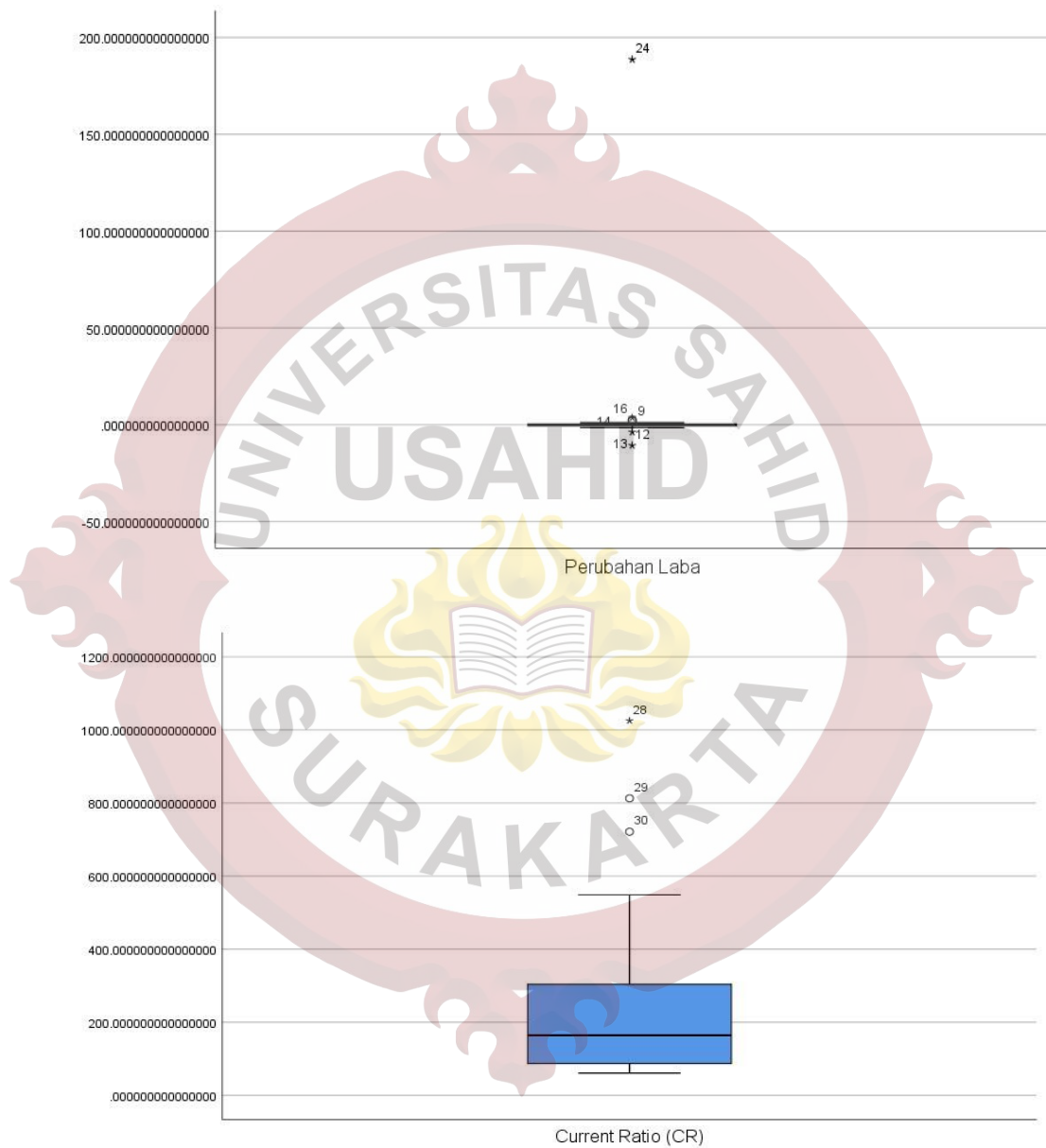


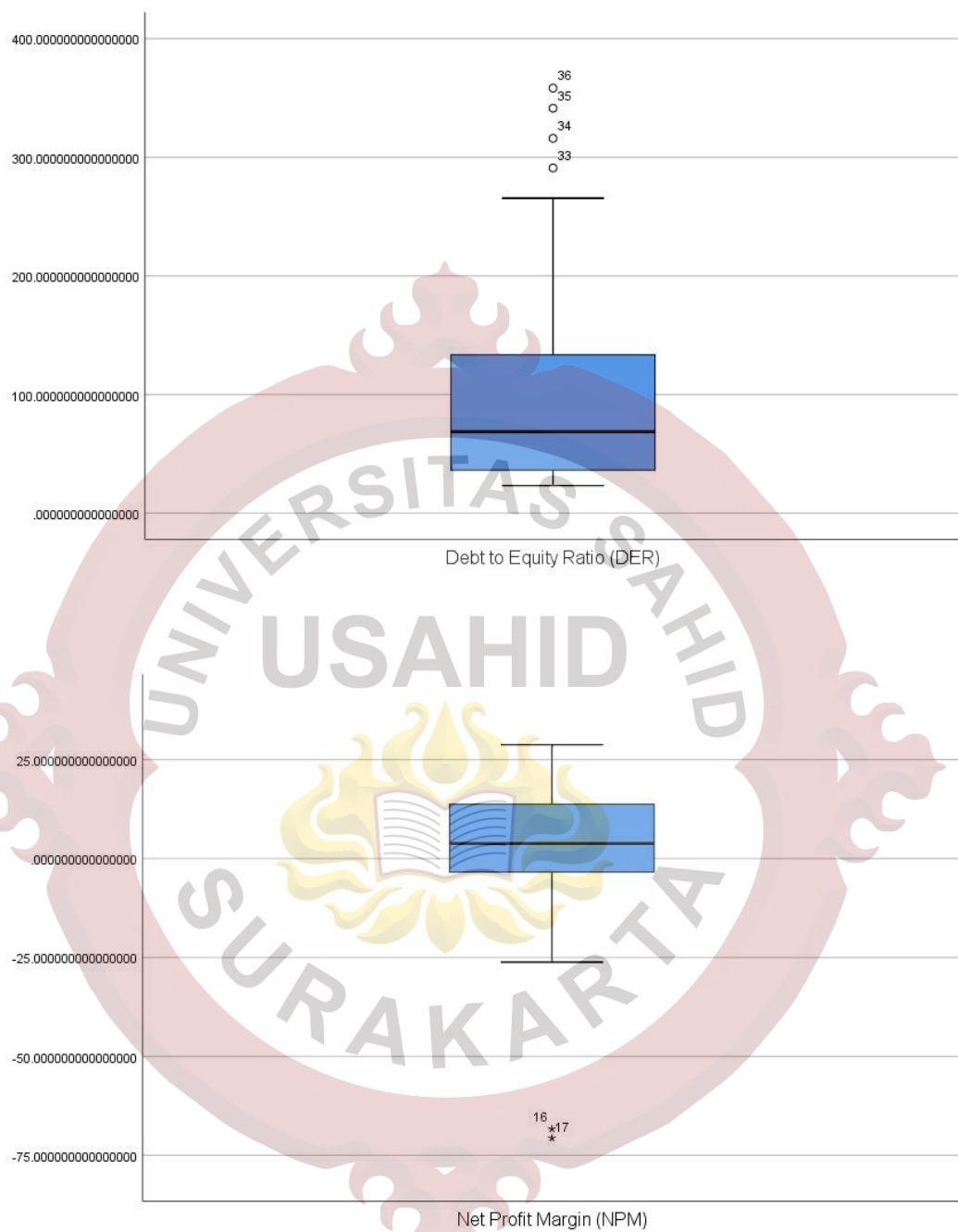
Hasil tabulasi perhitungan sesudah di outlier perubahan laba pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Sub Sektor Kosmetik Dan Barang Keperluan Rumah Tangga Pada Tahun 2017-2022.

No.	Perusahaan	Perubahan Laba	(CR)	(DER)	(NPM)
1	ADES 2017	-0,3096995585	120,154519617	98,632186870	4,741985783
2	ADES 2018	0,5250757321	138,774219119	82,869557639	7,323492917
3	ADES 2019	0,4604179753	200,421254516	44,800391593	11,249203939
4	ADES 2020	0,5782407031	297,037464793	36,870813752	20,162200533
5	ADES 2021	0,9836408500	250,922803474	34,469492698	28,800791380
6	ADES 2022	0,3553910192	320,085663025	23,279713763	28,274303791
7	KINO 2017	-0,3943133530	165,388790239	57,534113129	3,470692536
8	KINO 2018	0,3684732587	150,113525013	64,258265023	4,156388735
9	KINO 2020	-0,7795491012	119,374706891	103,914584475	2,824000929
10	KINO 2021	-0,1394033084	150,696703586	100,733478067	2,459853442
11	MBTO 2019	-0,4134294945	124,784426054	151,333464160	-12,453483706
12	MBTO 2022	-0,7148098129	87,231069534	204,883958297	-11,779220775
13	MRAT 2017	-0,7687467256	359,749832398	35,618166347	-1,559291639
14	MRAT 2018	0,7582950517	311,017175875	39,109770893	-2,730815100
15	MRAT 2019	0,1037189704	288,745058862	44,520601124	-3,952045614
16	MRAT 2020	-1,5001575882	220,926114846	63,482920758	1,829254455
17	MRAT 2021	-0,7129936768	213,028871228	68,492959144	0,109398865
18	TCID 2017	0,1053117872	491,318305105	27,093242082	6,618634461
19	TCID 2018	-0,0339254287	532,450974309	23,963963181	6,533238657
20	TCID 2019	-0,2422474752	548,788894747	26,350218308	4,676232514
21	UNVR 2017	0,0960603204	63,369313416	265,455152407	16,999503210
22	UNVR 2018	0,3005017302	74,765954191	157,622424943	21,791849892

Hasil Output SPSS

Outlier





Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Perubahan Laba	22	-1.500	.983	-.062	.602
Current Ratio (CR)	22	63.369	548.788	237.688	143.762
Debt to Equity Ratio (DER)	22	23.279	265.455	79.785	63.891
Net Profit Margin (NPM)	22	-12.453	28.800	6.343	11.108
Valid N (listwise)	22				

Regression

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		22
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.48757919
Most Extreme Differences	Absolute	.119
	Positive	.086
	Negative	-.119
Test Statistic		.119
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		

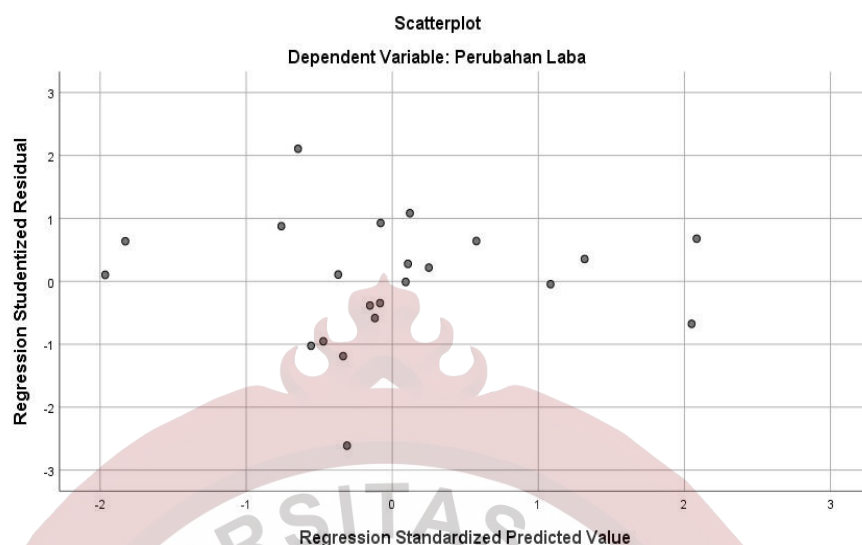
Hasil Uji Multikolineritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Current Ratio (CR)	.481	2.081
	Debt to Equity Ratio (DER)	.471	2.121
	Net Profit Margin (NPM)	.973	1.028
a. Dependent Variable: Perubahan Laba			

Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.588 ^a	.346	.237	.526	2.133
a. Predictors: (Constant), Net Profit Margin (NPM), Current Ratio (CR), Debt to Equity Ratio (DER)					
b. Dependent Variable: Perubahan Laba					

Hasil Uji Heteroskedastisitas



Hasil Uji Regresi Linier Berganda

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	-.098	.474		.838
	Current Ratio (CR)	.000	.001	-.042	.879
	Debt to Equity Ratio (DER)	-.001	.003	-.150	.595
	Net Profit Margin (NPM)	.030	.010	.555	.010
a. Dependent Variable: Perubahan Laba					

Hasil Uji Parsial (Uji T)

Coefficients ^a			
Model		T	Sig.
1	(Constant)	-.207	.838
	Current Ratio (CR)	-.154	.879

	Debt to Equity Ratio (DER)	-.541	.595
	Net Profit Margin (NPM)	2.873	.010
a. Dependent Variable: Perubahan Laba			

Hasil Uji Simultan (Uji F)

ANOVA ^a			
Model		F	Sig.
1	Regression	3.173	.049 ^b
	Residual		
	Total		
a. Dependent Variable: Perubahan Laba			
b. Predictors: (Constant), Net Profit Margin (NPM), Current Ratio (CR), Debt to Equity Ratio (DER)			

Hasil Uji Koefisiensi Determinasi (R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.588 ^a	.346	.237	.52665
a. Predictors: (Constant), Net Profit Margin (NPM), Current Ratio (CR), Debt to Equity Ratio (DER)				
b. Dependent Variable: Perubahan Laba				