

LAMPIRAN

Lampiran 0. 1 Data Kriteria Sampel Penelitian

Populasi dan Penentuan Sampel

No	Kode	Nama Perusahaan	Sampel 1	Sampel 2	Sampel 3	Sampel 4
1	ADES	PT Akasha Wira Internasional Tbk	✓	✓	✗	✗
2	AISA	PT FKS Food Sejahtera Tbk	✓	✓	✗	✗
3	ALTO	PT Tri Banyan Tirta Tbk	✓	✓	✗	✗
4	AMMS	PT Agung Menjangan Mas Tbk	✗	✗	✗	✗
5	BEER	PT Jobubu Jarum Minahasa Tbk	✓	✗	✗	✗
6	BISI	PT Bisi International Tbk	✓	✓	✓	✓
7	BOBA	PT Formosa Ingredient Factory Tbk	✗	✗	✗	✗
8	BTEK	PT Bumi Teknologik Tura Unggul Tbk	✓	✓	✗	✗
9	BUDI	PT. Budi Starch & Swrtener Tbk	✓	✓	✓	✓
10	CAMP	PT Campina Ice Cream Industry	✓	✓	✗	✗
11	CEKA	PT Wilmar Cahaya Indonesia Tbk	✓	✓	✓	✓
12	CLEO	PT Sariguna Primatirta Tb	✓	✓	✗	✗
13	CMRY	PT Cisarua Mountain Dairy Tbk	✗	✗	✗	✗
14	COCO	PT Wahana Interfood Nusantara Tbk	✓	✓	✗	✗
15	CPIN	PT Charoen Pokphand Indonesia Tbk	✓	✓	✓	✓

16	CRAB	PT Toba Surimi Industries Tbk	x	x	x	x
17	DLTA	PT Delta Djakarta Tbk	✓	✓	✓	✓
18	DMND	PT Diamond Food Indonesia Tbk	x	x	x	x
19	DSNG	Dharma Satya Nusantara Tbk.	✓	✓	✓	✓
20	ENZO	PT Morenzo Abadi Perkasa Tbk	x	x	x	x
21	FOOD	PT Sentra Food Indonesia Tbk	✓	✓	x	x
22	GOOD	PT Garudafood Putra Putri Jaya Tbk	✓	✓	✓	✓
23	GULA	PT Aman Agrindo Tb	x	x	x	x
24	HOKI	PT Buyung Poetra Sembada Tbk	✓	✓	✓	✓
25	IBOS	PT Indo Boga Sukses Tbk	x	x	x	x
26	ICBP	PT Indofood CBP Sukses Makmur Tbk	✓	✓	✓	✓
27	IIKP	PT Inti Agri Resources Tbk	✓	✓	x	x
28	IKAN	PT Era Mandiri Cemerlang Tbk	x	x	x	x
29	INDF	PT Indofood Sukses Makmur Tbk	✓	✓	✓	✓
30	JPFA	PT Japfa Comfeed Indonesia Tbk.	✓	✓	✓	✓
31	KEJU	PT Mulia Boga Raya Tbk	✓	✓	x	x
32	LSIP	PP London Sumatra Indonesia Tbk.	✓	✓	✓	✓
33	MGNA	PT Magna Investama Mandiri Tbk	✓	✓	x	x
34	MLBI	PT Multi Bintang Indonesia Tbk	✓	✓	✓	✓
35	MYOR	PT Mayora Indah Tbk	✓	✓	✓	✓
36	NASI	PT Wahana Inti Makmur Tbk	x	x	x	x

37	NAYZ	PT Hassana Boga Sejahtera Tbk	x	x	x	x
38	PANI	PT Pratama Abadi Nusa Industri Tbk	✓	✓	x	x
39	PCAR	PT Prima Cakrawala Abadi Tbk	✓	✓	x	x
40	PMMP	PT Panca Mitra Multiperdana Tbk	x	x	x	x
41	PSDN	PT Prasadha Aneka Niaga Tbk	✓	✓	x	x
42	PSGO	PT Palma Serasih Tbk	✓	✓	x	x
43	ROTI	PT Nippon Indosari Corpindo Tbk	✓	✓	✓	✓
44	SKBM	PT Sekar Bumi Tbk	✓	✓	x	x
45	SKLT	PT Sekar Laut Tbk	✓	✓	✓	✓
46	SOUL	PT Mitra Tirta Buwana Tbk	x	x	x	x
47	STTP	PT Siantar Top Tbk	✓	✓	x	x
48	TAYS	PT Jaya Swarasa Agung Tbk	x	x	x	x
49	TBLA	PT Tunas Baru Lampung Tbk	✓	✓	✓	✓
50	TGKA	PT Tigaraksa Satria Tbk	✓	✓	✓	✓
51	TRGU	PT Cerestar Indonesia Tbk	x	x	x	x
52	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk	✓	✓	✓	✓
53	WINE	PT Hatten Bali Tbk	x	x	x	x
54	WMUU	PT Widodo Makmur Unggas Tbk	x	x	x	x

Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	BISI	PT Bisi International Tbk
2	BUDI	PT. Budi Starch & Swrtener Tbk
3	CEKA	PT Wilmar Cahaya Indonesia Tbk
4	CPIN	PT Charoen Pokphand Indonesia Tbk
5	DLTA	PT Delta Djakarta Tbk
6	DSNG	PT Dharma Satya Nusantara Tbk.
7	GOOD	PT Garudafood Putra Putri Jaya Tbk
8	HOKI	PT Buyung Poetra Sembada Tbk
9	ICBP	PT Indofood CBP Sukses Makmur Tbk
10	INDF	PT Indofood Sukes Makmur Tbk
11	JPFA	PT Japfa Comfeed Indonesia Tbk.
12	LSIP	PP London Sumatra Indonesia Tbk.
13	MLBI	PT Multi Bintang Indonesia Tbk
14	MYOR	PT Mayora Indah Tbk
15	ROTI	PT Nippon Indosari Corpindo Tbk
16	SKLT	PT Sekar Laut Tbk
17	TBLA	PT Tunas Baru Lampung Tbk
18	TGKA	PT Tigaraksa Satria Tbk
19	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk

Lampiran 0. 2 Data Variabel Penelitian

Harga Saham Perusahaan Sub Sektor Makanan dan Minuman Periode 2019-2022

NO	KODE	HARGA SAHAM			
		2019	2020	2021	2022
1	BISI	1050	1030	995	1600
2	BUDI	103	99	179	226
3	CEKA	1670	1785	1880	1980
4	CPIN	6500	6525	5950	5650
5	DLTA	6800	4400	3740	3830
6	DSNG	460	610	500	600
7	GOOD	302	254	525	525
8	HOKI	235	25125	181	103
9	ICBP	11150	9575	8700	10000
10	INDF	7925	6850	6325	6725

11	JPFA	1535	1465	1720	1295
12	LSIP	1485	1375	1185	1015
13	MLBI	15500	9700	7800	8950
14	MYOR	2050	2710	2040	2500
15	ROTI	1300	1360	1360	1320
16	SKLT	1610	1565	2420	1950
17	TBLA	995	935	795	695
18	TGKA	4850	7275	7000	7100

Perhitungan ROE 2019-2020

No	Kode	Laba Setelah Pajak		Total Ekuitas		ROE	
		2019	2020	2019	2020	2019	2020
1	BISI	306.952.000.000	275.667.000.000	2.316.137.000.000	2.457.882.000.000	13.25	11.22
2	BUDI	64.021.000.000	67.093.000.000	1.189.316.000.000	1.221.602.000.000	5.38	5.49
3	CEKA	215.459.200.242	181.812.593.992	1.131.294.696.834	1.260.714.994.860	19.05	14.42
4	CPIN	3.642.226.000.000	3.845.833.000.000	21.058.649.000.000	23.333.031.000.000	17.30	16.48
5	DLTA	317.815.177.000	123.465.762.000	1.209.524.439.000	1.016.432.703.000	26.28	12.15
6	DSNG	178.164.000.000	478.171.000.000	3.646.244.000.000	6.121.741.000.000	4.89	7.81
7	GOOD	435.766.359.480	245.103.761.907	2.602.096.359.597	2.569.908.139.793	16.75	9.54
8	HOKI	103.723.133.972	38.038.419.405	641.565.552.088	662.414.476.410	16.17	5.74
9	ICBP	5.360.029.000.000	7.418.574.000.000	25.300.838.000.000	29.430.291.000.000	21.19	25.21
10	INDF	5.902.729.000.000	8.752.066.000.000	37.777.948.000.000	42.374.298.000.000	15.62	20.65
11	JPFA	1.793.914.000.000	1.221.904.000.000	10.772.224.000.000	10.677.910.000.000	16.65	11.44
12	LSIP	252.630.000.000	695.490.000.000	8.495.878.000.000	9.284.231.000.000	2.97	7.49
13	MLBI	1.206.059.000.000	285.617.000.000	1.750.943.000.000	1.433.406.000.000	68.88	19.93
14	MYOR	2.051.404.206.764	2.098.168.514.645	9.662.866.079.800	11.011.069.905.567	21.23	19.06
15	ROTI	236.518.557.420	168.610.282.478	3.069.195.537.015	3.227.623.050.462	7.71	5.22
16	SKLT	44.943.627.900	42.520.246.722	559.619.261.380	542.750.736.610	8.03	7.83
17	TBLA	661.034.000.000	680.730.000.000	5.353.316.000.000	5.878.047.000.000	12.35	11.58
18	TGKA	428.418.484.105	478.561.152.411	1.391.988.121.148	1.598.658.902.020	30.78	29.94
19	ULTJ	1.035.865.000.000	1.109.666.000.000	5.548.439.000.000	4.737.385.000.000	18.67	23.42

Perhitungan ROE 2021-2022

No	Kode	Laba Setelah Pajak		Total Ekuitas		ROE	
		2021	2022	2021	2022	2021	2022
1	BISI	380.992.000.000	523.242.000.000	2.727.356.000.000	3.049.414.000.000	13.97	17.16
2	BUDI	91.723.000.000	93.065.000.000	1.278.763.000.000	1.331.990.000.000	7.17	6.99
3	CEKA	187.066.990.085	220.704.543.072	1.387.366.962.840	1.550.042.869.748	13.48	14.24
4	CPIN	3.619.010.000.000	2.930.357.000.000	25.135.288.000.000	26.310.473.000.000	14.40	11.14
5	DLTA	187.992.998.000	230.065.807.000	1.010.174.017.000	1.000.775.865.000	18.61	22.99
6	DSNG	739.649.000.000	1.206.587.000.000	6.900.337.000.000	8.034.426.000.000	10.72	15.02
7	GOOD	492.637.672.186	521.714.035.585	2.628.645.621.900	2.848.755.782.560	18.74	18.31
8	HOKI	11.844.682.161	90.572.477.000	668.785.330.891	670.666.799.840	1.77	13.50
9	ICBP	7.911.943.000.000	5.722.194.000.000	33.881.903.000.000	36.518.511.000.000	23.35	15.67
10	INDF	11.203.585.000.000	9.192.569.000.000	48.264.727.000.000	53.843.836.000.000	23.21	17.07
11	JPFA	2.130.896.000.000	1.490.931.000.000	12.233.384.000.000	12.748.045.000.000	17.42	11.70
12	LSIP	990.445.000.000	1.035.285.000.000	10.171.198.000.000	10.935.562.000.000	9.74	9.47
13	MLBI	665.850.000.000	924.906.000.000	1.099.157.000.000	1.049.739.000.000	60.58	88.11
14	MYOR	1.211.052.647.953	1.970.064.538.149	11.118.707.150.390	12.628.400.600.637	10.89	15.60
15	ROTI	283.602.993.676	432.247.722.254	2.849.372.324.270	2.681.083.954.110	9.95	16.12
16	SKLT	84.524.160.228	74.865.302.076	541.837.229.228	590.753.527.421	15.60	12.67
17	TBLA	791.916.000.000	801.440.000.000	6.484.328.000.000	6.820.199.000.000	12.21	11.75
18	TGKA	481.109.483.989	478.266.312.889	1.760.564.666.486	1.972.869.943.880	27.33	24.24
19	ULTJ	1.276.793.000.000	965.486.000.000	5.047.176.000.000	5.738.735.000.000	25.30	16.82

Perhitungan DER 2019-2020

No	Kode	Total Hutang		Total Ekuitas		DER	
		2019	2020	2019	2020	2019	2020
1	BISI	624.470.000.000	457.097.000.000	2.316.137.000.000	2.457.882.000.000	26.96	18.60
2	BUDI	1.714.449.000.000	1.741.405.000.000	1.189.316.000.000	1.221.602.000.000	144.15	142.55
3	CEKA	261.784.845.240	305.958.833.200	1.131.294.696.834	1.260.714.994.860	23.14	24.27
4	CPIN	8.281.441.000.000	7.809.608.000.000	21.058.649.000.000	23.333.031.000.000	39.33	33.47
5	DLTA	212.420.390.000	209.148.210.000	1.209.524.439.000	1.016.432.703.000	17.56	20.58
6	DSNG	7.889.229.000.000	8.029.642.000.000	3.646.244.000.000	6.121.741.000.000	216.37	131.17
7	GOOD	2.297.546.907.499	3.676.532.851.880	2.602.096.359.597	2.569.908.139.793	88.30	143.06
8	HOKI	207.108.590.481	244.509.737.760	641.565.552.088	662.414.476.410	32.28	36.91
9	ICBP	12.038.210.000.000	74.158.034.000.000	25.300.838.000.000	29.430.291.000.000	47.58	251.98
10	INDF	41.996.071.000.000	120.762.218.000.000	37.777.948.000.000	42.374.298.000.000	111.17	284.99
11	JPFA	13.736.841.000.000	14.539.790.000.000	10.772.224.000.000	10.677.910.000.000	127.52	136.17
12	LSIP	1.726.822.000.000	1.636.456.000.000	8.495.878.000.000	9.284.231.000.000	20.33	17.63
13	MLBI	1.750.943.000.000	1.474.019.000.000	1.750.943.000.000	1.433.406.000.000	100.00	102.83
14	MYOR	9.137.978.611.155	8.506.032.464.592	9.662.866.079.800	11.011.069.905.567	94.57	77.25
15	ROTI	1.589.486.465.854	1.224.495.624.254	3.069.195.537.015	3.227.623.050.462	51.79	37.94
16	SKLT	346.952.492.230	365.559.575.950	559.619.261.380	542.750.736.610	62.00	67.35
17	TBLA	12.000.079.000.000	13.553.246.000.000	5.353.316.000.000	5.878.047.000.000	224.16	230.57
18	TGKA	1.603.873.392.263	1.763.297.295.950	1.391.988.121.148	1.598.658.902.020	115.22	110.30
19	ULTJ	953.283.000.000	3.972.379.000.000	5.548.439.000.000	4.737.385.000.000	17.18	83.85



Perhitungan DER 2021-2022

No	Kode	Total Hutang		Total Ekuitas		DER	
		2021	2022	2021	2022	2021	2022
1	BISI	404.846.000.000	361.067.000.000	2.727.356.000.000	3.049.414.000.000	14.84	11.84
2	BUDI	1.605.521.000.000	1.841.661.000.000	1.278.763.000.000	1.331.990.000.000	125.55	138.26
3	CEKA	310.020.233.370	168.244.583.827	1.387.366.962.840	1.550.042.869.748	22.35	10.85
4	CPIN	10.310.763.000.000	13.537.072.000.000	25.135.288.000.000	26.310.473.000.000	41.02	51.45
5	DLTA	298.548.048.000	306.410.502.000	1.010.174.017.000	1.000.775.865.000	29.55	30.62
6	DSNG	6.686.697.000.000	7.322.803.000.000	6.900.337.000.000	8.034.426.000.000	96.90	91.14
7	GOOD	4.137.956.658.250	4.478.616.151.730	2.628.645.621.900	2.848.755.782.560	157.42	157.21
8	HOKI	320.458.715.888	142.744.113.133	668.785.330.891	670.666.799.840	47.92	21.28
9	ICBP	84.184.725.000.000	78.787.025.000.000	33.881.903.000.000	36.518.511.000.000	248.47	215.75
10	INDF	131.091.466.000.000	126.589.464.000.000	48.264.727.000.000	53.843.836.000.000	271.61	235.10
11	JPFA	16.356.272.000.000	19.942.842.000.000	12.233.384.000.000	12.748.045.000.000	133.70	156.44
12	LSIP	1.679.984.000.000	1.481.451.000.000	10.171.198.000.000	10.935.562.000.000	16.52	13.55
13	MLBI	1.822.860.000.000	2.301.227.000.000	1.099.157.000.000	1.049.739.000.000	165.84	219.22
14	MYOR	8.798.946.115.140	9.441.466.604.896	11.118.707.150.390	12.628.400.600.637	79.14	74.76
15	ROTI	1.341.912.098.410	1.449.237.661.970	2.849.372.324.270	2.681.083.954.110	47.10	54.05
16	SKLT	347.288.021.564	442.535.947.408	541.837.229.228	590.753.527.421	64.09	74.91
17	TBLA	14.591.663.000.000	16.853.445.000.000	6.484.328.000.000	6.820.199.000.000	225.03	247.11
18	TGKA	1.643.370.252.313	2.208.890.918.760	1.760.564.666.486	1.972.869.943.880	93.34	111.96
19	ULTJ	2.359.680.000.000	1.637.640.000.000	5.047.176.000.000	5.738.735.000.000	46.75	28.54



Perhitungan DPR 2019-2020

No	Kode	DPS		EPS		DPR	
		2019	2020	2019	2020	2019	2020
1	BISI	100.034	38.052	102.317	91.889	97.77	41.41
2	BUDI	5.000	6.000	14.230	14.913	35.14	40.23
3	CEKA	100.000	100.000	362.116	305.567	27.62	32.73
4	CPIN	118.000	81.000	222.114	234.531	53.13	34.54
5	DLTA	478.000	390.000	396.942	154.205	120.42	252.91
6	DSNG	9.866	4.933	16.808	45.111	58.70	10.94
7	GOOD	17.939	28.970	59.050	33.214	30.38	87.22
8	HOKI	10.991	11.836	43.610	15.722	25.20	75.28
9	ICBP	144.307	250.044	459.619	636.137	31.40	39.31
10	INDF	224.862	384.030	672.260	996.770	33.45	38.53
11	JPFA	54.430	22.033	152.979	104.200	35.58	21.15
12	LSIP	19.000	15.000	37.043	101.979	51.29	14.71
13	MLBI	583.105	135.556	572.406	135.556	101.87	100.00
14	MYOR	29.637	30.637	91.750	93.841	32.30	32.65
15	ROTI	9.654	24.170	38.231	27.255	25.25	88.68
16	SKLT	8.100	13.500	65.066	61.557	12.45	21.93
17	TBLA	25.000	24.827	123.741	127.427	20.20	19.48
18	TGKA	239.000	285.001	466.436	521.029	51.24	54.70
19	ULTJ	12.987	11.830	89.658	96.046	14.48	12.32

Perhitungan DPR 2021-2022

No	Kode	DPS		EPS		DPR	
		2021	2022	2021	2022	2021	2022
1	BISI	38.000	68.031	126.997	174.414	29.92	39.01
2	BUDI	6.000	8.000	20.387	20.686	29.43	38.67
3	CEKA	100.000	100.000	314.398	370.932	31.81	26.96
4	CPIN	112.000	108.000	220.698	178.702	50.75	60.44
5	DLTA	250.000	300.000	234.798	287.346	106.47	0.00
6	DSNG	12.333	20.000	69.779	113.831	17.67	17.57
7	GOOD	3.575	6.003	13.351	14.139	26.78	42.46
8	HOKI	1.000	1.000	1.224	9.359	81.71	10.69
9	ICBP	311.267	302.916	678.443	490.674	45.88	61.73
10	INDF	469.981	478.490	1275.973	1046.939	36.83	45.70
11	JPFA	41.692	61.823	181.715	127.141	22.94	48.63
12	LSIP	20.000	51.000	145.227	151.802	13.77	33.60
13	MLBI	475.042	451.463	316.018	438.968	150.32	102.85
14	MYOR	53.973	23.843	54.165	88.112	99.65	27.06
15	ROTI	48.055	55.951	45.842	69.870	104.83	80.08
16	SKLT	13.500	43.202	122.367	108.384	11.03	39.86
17	TBLA	24.695	88.900	148.241	150.023	16.66	59.26
18	TGKA	360.001	295.000	523.803	520.708	68.73	56.65
19	ULTJ	77.449	23.526	110.511	83.566	70.08	28.15

Lampiran 0. 3 Output Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROE	76	1.77	88.11	17.1155	13.16205
DER	76	10.85	284.99	97.1350	76.03782
DPR	76	10.69	252.91	50.2055	38.68128
Harga Saham	76	99	25125	3471.61	4152.457
Valid N (listwise)	76				

Lampiran 0. 4 Output Hasil Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		76
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.42255006
Most Extreme Differences	Absolute	0.064
	Positive	0.056
	Negative	-0.064
Test Statistic		0.064
Asymp. Sig. (2-tailed)		.200 ^{c,d}

2. Uji Multikolinieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	ROE	0.937	1.067
	DER	0.969	1.032
	DPR	0.967	1.034

a. Dependent Variabel: Harga Saham

3. Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.325	0.239		1.359	0.178
	ROE	-0.23	0.121	-0.223	-1.895	0.062
	DER	0.114	0.081	0.163	1.409	0.163
	DPR	0.030	0.108	0.032	0.280	0.781
a. Dependent Variabel: Harga Saham						

4. Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.846 ^a	0.715	0,703	0.2246	2.046
a. Predictors: (Constant), DPR, DER, ROE					
b. Dependent Variabel: Harga Saham					

Lampiran 0.5 Output Hasil Uji Hipotesis

1. Uji Regresi Linier Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.359	0.378		3.594	0.001
	ROE	1.087	0.192	0.533	5.674	0.000
	DER	-0.092	0.128	-0.066	-0.718	0.475
	DPR	0.507	0.171	0.274	2.963	0.004
a. Dependent Variabel: Harga Saham						

2. Koefisien Determinasi (R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.846 ^a	0.715	0,703	0.2246
a. Predictors: (Constant), DPR, DER, ROE				
b. Dependent Variabel: Harga Saham				

3. Uji Parsial (t-test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.359	0.378		3.594	0.001
	ROE	1.087	0.192	0.533	5.674	0.000
	DER	-0.092	0.128	-0.066	-0.718	0.475
	DPR	0.507	0.171	0.274	2.963	0.004
a. Dependent Variabel: Harga Saham						

RIWAYAT HIDUP



Kadek Sudianingsih lahir di Tajun pada tanggal 24 April 2001. Penulis lahir dari pasangan suami istri, Bapak Gede Mertayasa dan Ibu Cening Redianing. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Gang Markisa 7, Desa Sambangan, Kecamatan Sukasada, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan Pendidikan dasar di SD Negeri 4 Tajun dan lulus pada tahun 2013. Kemudian penulis melanjutkan di SMP Negeri 3 Kubutambahan dan lulus pada tahun 2016. Pada tahun 2019, Penulis lulus dari SMA Negeri 1 Kubutambahan dan melanjutkan ke jenjang Strata 1 dengan Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi di Universitas Pendidikan Ganesha. Pada Semester akhir tahun 2023, penulis telah menyelesaikan Tugas Akhir yang berjudul “Pengaruh Profitabilitas, Solvabilitas, dan Kebijakan Dividen terhadap Harga Saham yang Terdaftar di Bursa Efek Indonesia”. Selanjutnya, mulai tahun 2023 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.