



## LAMPIRAN

Lampiran 1. Data Sampel Perusahaan

No	Kode	Emiten
1	ADRO	Adaro Energy Tbk.
2	BSSR	Baramulti Suksessarana Tbk.
3	BRMS	Bumi Resources Minerals Tbk.
4	GEMS	Golden Energy Mines Tbk.
5	HRUM	Harum Energy Tbk.
6	ITMG	Indo Tambangraya Megah Tbk.
7	MBAP	Mitrabara Adiperdana Tbk.
8	MYOH	Samindo Resources Tbk.
9	PTBA	Bukit Asam Tbk.
10	TOBA	TBS Energi Utama Tbk.

Sumber: [www.idx.co.id](http://www.idx.co.id)

Lampiran 2. Data Struktur Modal (DER)

No	Kode	Tahun	Total Hutang	Total Modal	DER
1	ADRO	2019	44,912,638,888,889	55,324,930,555,556	0.812
		2020	34,223,267,605,634	55,657,943,661,972	0.615
		2021	44,694,585,714,286	63,690,214,285,714	0.702
		2022	66,483,890,625,000	101,989,656,250,000	0.652
2	BSSR	2019	1,117,234,227,721	2,367,825,079,939	0.472
		2020	1,029,163,935,120	2,685,134,626,234	0.383
		2021	2,607,087,514,269	3,604,633,176,370	0.723
		2022	2,900,006,308,007	3,468,267,641,969	0.836
3	BRMS	2019	2,676,146,375,000	5,964,817,513,889	0.449
		2020	1,428,728,549,296	6,854,980,915,493	0.208
		2021	1,440,220,971,429	12,566,120,828,571	0.115
		2022	1,954,948,656,250	14,923,711,515,625	0.131
4	GEMS	2019	5,874,536,258,693	4,982,851,321,280	1.179
		2020	6,548,423,427,362	4,928,554,922,426	1.329
		2021	7,313,878,659,058	4,512,468,516,405	1.621
		2022	8,975,505,738,994	8,777,431,430,818	1.023
5	HRUM	2019	677,406,300,000	5,708,335,900,000	0.119
		2020	627,222,828,571	6,497,094,542,857	0.097
		2021	3,188,362,842,857	9,306,745,471,429	0.343
		2022	4,775,555,850,000	16,537,875,083,333	0.289
6	ITMG	2019	4,511,930,976,000	12,294,947,965,000	0.367
		2020	4,405,541,595,000	11,936,920,450,000	0.369
		2021	6,630,518,920,000	17,145,045,371,000	0.387
		2022	10,852,769,707,000	30,679,854,680,000	0.354

No	Kode	Tahun	Total Hutang	Total Modal	DER
7	MBAP	2019	651,774,782,999	2,024,547,061,390	0.322
		2020	617,135,021,230	1,949,595,582,480	0.317
		2021	824,365,716,284	2,855,366,711,758	0.289
		2022	877,549,115,512	3,902,143,729,920	0.225
8	MYOH	2019	526,608,705,493	1,700,077,773,455	0.310
		2020	311,172,337,385	1,820,218,118,810	0.171
		2021	333,520,001,892	2,007,637,604,236	0.166
		2022	325,029,740,560	2,317,630,819,560	0.140
9	PTBA	2019	7,675,226,000,000	18,422,826,000,000	0.417
		2020	7,117,559,000,000	16,939,196,000,000	0.420
		2021	11,869,979,000,000	24,253,724,000,000	0.489
		2022	16,443,161,000,000	28,916,046,000,000	0.569
10	TOBA	2019	5,152,998,178,025	3,673,711,919,332	1.403
		2020	6,783,605,458,392	4,103,161,636,107	1.653
		2021	7,187,968,002,853	5,053,143,038,516	1.422
		2022	7,478,290,314,465	6,662,111,525,157	1.123

Lampiran 3. Data Likuiditas (CR)

No	Kode	Tahun	Aktiva Lancar	Hutang Lancar	CR
1	ADRO	2019	29,304,500,000,000	17,119,458,333,333	1.712
		2020	24,389,000,000,000	16,125,676,056,338	1.512
		2021	40,544,742,857,143	19,450,828,571,429	2.084
		2022	83,114,203,125,000	38,242,375,000,000	2.173
2	BSSR	2019	1,077,955,428,889	893,433,226,748	1.207
		2020	1,353,568,772,920	858,305,317,348	1.577
		2021	3,878,196,946,347	2,421,329,437,785	1.602
		2022	3,354,486,377,222	2,693,865,408,211	1.245
3	BRMS	2019	526,305,958,333	1,577,724,250,000	0.334
		2020	661,849,295,775	945,209,845,070	0.700
		2021	3,561,189,057,143	1,198,836,042,857	2.971
		2022	2,781,983,578,125	1,039,005,750,000	2.678
4	GEMS	2019	5,114,934,979,138	3,866,448,817,803	1.323
		2020	5,752,563,244,006	4,663,231,819,464	1.234
		2021	6,193,442,396,576	6,065,928,573,466	1.021
		2022	11,388,675,597,484	7,441,179,308,176	1.530
5	HRUM	2019	4,119,855,785,714	446,722,457,143	9.222
		2020	3,563,654,600,000	353,736,971,429	10.074
		2021	3,537,311,514,286	1,151,107,328,571	3.073
		2022	8,654,835,183,333	3,761,970,050,000	2.301

No	Kode	Tahun	Aktiva Lancar	Hutang Lancar	CR
6	ITMG	2019	6,524,976,489,000	3,242,936,488,000	2.012
		2020	5,923,154,965,000	2,923,966,500,000	2.026
		2021	14,098,114,456,000	5,204,517,867,000	2.709
		2022	30,023,321,395,000	9,212,278,103,000	3.259
7	MBAP	2019	1,836,193,043,116	509,540,807,475	3.604
		2020	1,772,295,393,960	473,368,003,290	3.744
		2021	2,991,928,257,252	752,173,335,518	3.978
		2022	4,090,661,316,232	763,489,191,792	5.358
8	MYOH	2019	1,583,379,434,495	482,027,281,027	3.285
		2020	1,632,560,812,155	258,800,966,060	6.308
		2021	1,919,116,817,002	285,714,402,292	6.717
		2022	2,187,730,187,848	277,787,539,760	7.876
9	PTBA	2019	11,679,884,000,000	4,691,251,000,000	2.490
		2020	8,364,356,000,000	3,872,457,000,000	2.160
		2021	18,211,500,000,000	7,500,647,000,000	2.428
		2022	24,432,148,000,000	10,701,780,000,000	2.283
10	TOBA	2019	1,175,781,557,719	1,278,577,413,074	0.920
		2020	992,374,739,069	1,355,727,447,109	0.732
		2021	2,981,721,911,555	1,713,177,189,729	1.740
		2022	4,108,106,415,094	2,073,990,974,843	1.981

Lampiran 4. Data Net Profit Margin (NPM)

No	Kode	Tahun	Laba Bersih	Total Penjualan	NPM
1	ADRO	2019	5,613,750,000,000	48,016,027,777,778	0.117
		2020	2,069,394,366,197	35,702,000,000,000	0.058
		2021	13,335,600,000,000	57,038,828,571,429	0.234
		2022	38,954,375,000,000	126,599,984,375,000	0.308
2	BSSR	2019	423,569,831,781	5,812,421,673,850	0.073
		2020	430,468,053,597	4,675,091,184,767	0.092
		2021	2,927,567,237,443	9,865,476,384,132	0.297
		2022	3,773,723,517,382	16,187,130,155,734	0.233
3	BRMS	2019	17,843,486,111	61,951,805,556	0.288
		2020	55,685,676,056	117,516,830,986	0.474
		2021	987,454,328,571	151,117,828,571	6.534
		2022	213,372,312,500	181,944,453,125	1.173
4	GEMS	2019	909,720,250,348	15,402,838,678,720	0.059
		2020	1,324,843,145,275	14,970,520,126,939	0.088
		2021	4,964,398,445,078	22,624,159,643,367	0.219
		2022	10,697,668,789,308	45,911,389,984,277	0.233

No	Kode	Tahun	Laba Bersih	Total Penjualan	NPM
5	HRUM	2019	264,346,242,857	3,751,295,271,429	0.070
		2020	842,925,628,571	2,254,557,814,286	0.374
		2021	104,698,800,000	4,802,507,385,714	0.022
		2022	5,029,226,766,667	15,073,963,250,000	0.334
6	ITMG	2019	1,799,150,826,000	23,848,444,392,000	0.075
		2020	556,710,245,000	16,719,164,280,000	0.033
		2021	6,785,908,330,000	29,634,044,697,000	0.229
		2022	18,878,316,901,000	57,201,266,703,000	0.330
7	MBAP	2019	490,531,287,282	3,626,073,111,503	0.135
		2020	387,427,916,785	2,838,028,783,135	0.137
		2021	1,435,885,388,674	4,423,897,319,028	0.325
		2022	2,797,065,329,560	7,009,159,137,568	0.399
8	MYOH	2019	362,432,057,073	3,537,173,269,491	0.102
		2020	317,496,384,660	2,446,819,851,840	0.130
		2021	384,456,052,992	2,293,926,396,190	0.168
		2022	219,394,688,976	2,206,444,314,336	0.099
9	PTBA	2019	4,056,888,000,000	21,787,564,000,000	0.186
		2020	2,386,819,000,000	17,325,192,000,000	0.138
		2021	7,909,113,000,000	29,261,468,000,000	0.270
		2022	12,567,582,000,000	42,648,590,000,000	0.295
10	TOBA	2019	369,249,860,918	7,309,102,906,815	0.051
		2020	346,459,478,138	4,681,698,222,849	0.074
		2021	685,904,336,662	6,600,090,057,061	0.104
		2022	909,120,424,528	9,996,705,031,447	0.091

Lampiran 5. Data Kinerja Keuangan (ROA)

No	Kode	Tahun	Laba bersih	Total Aset	ROA
1	ADRO	2019	5,613,750,000,000	100,237,569,444,444	0.056
		2020	2,069,394,366,197	89,881,211,267,606	0.023
		2021	13,335,600,000,000	108,384,800,000,000	0.123
		2022	38,954,375,000,000	168,473,546,875,000	0.231
2	BSSR	2019	423,569,831,781	3,485,059,307,660	0.122
		2020	430,468,053,597	3,714,298,561,354	0.116
		2021	2,927,567,237,443	6,211,720,690,639	0.471
		2022	3,773,723,517,382	6,368,273,949,976	0.593
3	BRMS	2019	17,843,486,111	8,640,963,888,889	0.002
		2020	55,685,676,056	8,283,709,464,789	0.007
		2021	987,454,328,571	14,006,341,800,000	0.071
		2022	213,372,312,500	16,878,660,171,875	0.013



No	Kode	Tahun	Laba bersih	Total Aset	ROA
4	GEMS	2019	909,720,250,348	10,857,387,579,972	0.084
		2020	1,324,843,145,275,04	11,476,978,349,788	0.115
		2021	4,964,398,445,078	11,826,347,175,464	0.420
		2022	10,697,668,789,308	17,752,937,169,811	0.603
5	HRUM	2019	264,346,242,857	6,385,742,200,000	0.041
		2020	842,925,628,571	7,124,317,371,429	0.118
		2021	104,698,800,000	12,495,108,314,286	0.008
		2022	5,029,226,766,667	21,313,430,933,333	0.236
6	ITMG	2019	1,799,150,826,000	16,806,878,941,000	0.107
		2020	556,710,245,000	16,342,462,045,000	0.034
		2021	6,785,908,330,000	23,775,564,291,000	0.285
		2022	18,878,316,901,000	41,532,624,387,000	0.455
7	MBAP	2019	490,531,287,282	2,676,321,844,389	0.183
		2020	387,427,916,785	2,566,730,603,710	0.151
		2021	1,435,885,388,674	3,679,732,428,042	0.390
		2022	2,797,065,329,560	4,779,692,845,432	0.585
8	MYOH	2019	362,432,057,073	2,226,686,478,948	0.163
		2020	317,496,384,660	2,131,390,456,195	0.149
		2021	384,456,052,992	2,341,157,606,128	0.164
		2022	219,394,688,976	2,642,660,560,120	0.083
9	PTBA	2019	4,056,888,000,000	26,098,052,000,000	0.155
		2020	2,386,819,000,000	24,056,755,000,000	0.099
		2021	7,909,113,000,000	36,123,703,000,000	0.219
		2022	12,567,582,000,000	45,359,207,000,000	0.277
10	TOBA	2019	369,249,860,918	8,826,710,097,357	0.042
		2020	346,459,478,138	10,886,767,094,499	0.032
		2021	685,904,336,662	12,241,111,041,370	0.056
		2022	909,120,424,528	14,140,401,839,623	0.064

Lampiran 6. Data Kinerja Keuangan (ROE)

No	Kode	Tahun	Laba bersih	Total Ekuitas	ROE
1	ADRO	2019	5,613,750,000,000	55,324,930,555,556	0.101
		2020	2,069,394,366,197	55,657,943,661,972	0.037
		2021	13,335,600,000,000	63,690,214,285,714	0.209
		2022	38,954,375,000,000	101,989,656,250,000	0.382
2	BSSR	2019	423,569,831,781	2,367,825,079,939	0.179
		2020	430,468,053,597	2,685,134,626,234	0.160
		2021	2,927,567,237,443	3,604,633,176,370	0.812
		2022	3,773,723,517,382	3,468,267,641,969	1.088

No	Kode	Tahun	Laba bersih	Total Ekuitas	ROE
3	BRMS	2019	17,843,486,111	5,964,817,513,889	0.003
		2020	55,685,676,056	6,854,980,915,493	0.008
		2021	987,454,328,571	12,566,120,828,571	0.079
		2022	213,372,312,500	14,923,711,515,625	0.014
4	GEMS	2019	909,720,250,348	4,982,851,321,280	0.183
		2020	1,324,843,145,275,04	4,928,554,922,426	0.269
		2021	4,964,398,445,078	4,512,468,516,405	1.100
		2022	10,697,668,789,308	8,777,431,430,818	1.219
5	HRUM	2019	264,346,242,857	5,708,335,900,000	0.046
		2020	842,925,628,571	6,497,094,542,857	0.130
		2021	104,698,800,000	9,306,745,471,429	0.011
		2022	5,029,226,766,667	16,537,875,083,333	0.304
6	ITMG	2019	1,799,150,826,000	12,294,947,965,000	0.146
		2020	556,710,245,000	11,936,920,450,000	0.047
		2021	6,785,908,330,000	17,145,045,371,000	0.396
		2022	18,878,316,901,000	30,679,854,680,000	0.615
7	MBAP	2019	490,531,287,282	2,024,547,061,390	0.242
		2020	387,427,916,785	1,949,595,582,480	0.199
		2021	1,435,885,388,674	2,855,366,711,758	0.503
		2022	2,797,065,329,560	3,902,143,729,920	0.717
8	MYOH	2019	362,432,057,073	1,700,077,773,455	0.213
		2020	317,496,384,660	1,820,218,118,810	0.174
		2021	384,456,052,992	2,007,637,604,236	0.191
		2022	219,394,688,976	2,317,630,819,560	0.095
9	PTBA	2019	4,056,888,000,000	18,422,826,000,000	0.220
		2020	2,386,819,000,000	16,939,196,000,000	0.141
		2021	7,909,113,000,000	24,253,724,000,000	0.326
		2022	12,567,582,000,000	28,916,046,000,000	0.435
10	TOBA	2019	369,249,860,918	3,673,711,919,332	0.101
		2020	346,459,478,138	4,103,161,636,107	0.084
		2021	685,904,336,662	5,053,143,038,516	0.136
		2022	909,120,424,528	6,662,111,525,157	0.136

## Lampiran Hasil Output SPSS

### Lampiran 7. Hasil Uji Statistik Deskriptif ROA

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DER	40	.10	1.65	.5748	.44065
CR	40	.33	10.07	2.8790	2.26974
NPM	40	.02	6.53	.3658	1.01811
ROA	40	.00	.60	.1786	.17073
Valid N (listwise)	40				

### Lampiran 8. Hasil Uji Statistik Deskriptif ROE

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DER	40	.10	1.65	.5748	.44065
CR	40	.33	10.07	2.8790	2.26974
NPM	40	.02	6.53	.3658	1.01811
ROE	40	.01	1.22	.2863	.30855
Valid N (listwise)	40				

### Lampiran 9. Hasil Uji Asumsi Klasik ROA

#### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.22356528
Most Extreme Differences	Absolute	.128
	Positive	.060
	Negative	-.128
Test Statistic		.128
Asymp. Sig. (2-tailed)		.097 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



### Hasil Uji Multikolinieritas

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.198	.026			
	DER	-.015	.024	-.094	.632	1.583
	CR	-.010	.005	-.301	.665	1.504
	NPM	.045	.009	.644	.930	1.075

a. Dependent Variable: ROA

### Hasil Uji Heteroskedastisitas dengan Uji Glejser

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.764	.365		2.095	.043
	DER	.098	.258	.097	.381	.705
	CR	.219	.261	.198	.838	.407
	NPM	-.035	.146	-.044	-.238	.813

a. Dependent Variable: ABS\_RES

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Std. Error of the Estimate	Durbin-Watson
0.16180	1.879

a. Predictors: (Constant), NPM, CR, DER

b. Dependent Variable: ROA

## Lampiran 10. Hasil Uji Asumsi Klasik ROE

## Hasil Uji Normalitas

## One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,30493139
Most Extreme Differences	Absolute	,129
	Positive	,076
	Negative	-,129
Test Statistic		,129
Asymp. Sig. (2-tailed)		,090 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## Hasil Uji Multikolinieritas

Coefficients<sup>a</sup>

		Unstandardized Coefficients		Standardized Coefficients Beta	Collinearity Statistics	
Model		B	Std. Error		Tolerance	VIF
1	(Constant)	,274	,047			
	DER	,021	,043	,088	,632	1,583
	CR	-,006	,008	-,137	,665	1,504
	NPM	,051	,015	,487	,930	1,075

a. Dependent Variable: ROE

## Hasil Uji Heteroskedastisitas dengan Uji Glejser

Coefficients<sup>a</sup>

		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
Model		B	Std. Error			
1	(Constant)	,780	,399		1,956	,058
	DER	,065	,282	,057	,230	,820
	CR	,357	,285	,289	1,253	,218
	NPM	,037	,160	,042	,233	,817

a. Dependent Variable: ABS\_RES

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Std. Error of the Estimate	Durbin-Watson
0.29524	1.750

a. Predictors: (Constant), NPM, CR, DER

b. Dependent Variable: ROE

### Lampiran 11. Hasil Uji Hipotesis ROA

#### Hasil Uji Regresi Linier Berganda

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	.198	.026	
	DER	-.015	.024	-.094
	CR	-.010	.005	-.301
	NPM	.045	.009	.644

a. Dependent Variable: ROA

#### Hasil Uji Determinasi

##### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square
1	.710 <sup>a</sup>	.504	.463

a. Predictors: (Constant), NPM, CR, DER

b. Dependent Variable: ROA

#### Hasil Uji t

##### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.198	.026		7.569	.000
	DER	-.015	.024	-.094	-.637	.528
	CR	-.010	.005	-.301	-2.090	.044
	NPM	.045	.009	.644	5.297	.000

a. Dependent Variable: ROA

## Lampiran 12. Hasil Uji Hipotesis ROE

## Hasil Uji Regresi Linier Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	,274	,047	
	DER	,021	,043	,088
	CR	-,006	,008	-,137
	NPM	,051	,015	,487

a. Dependent Variable: ROE

## Hasil Uji Determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square
1	,506 <sup>a</sup>	,256	,194

a. Predictors: (Constant), NPM, CR, DER

b. Dependent Variable: ROE

## Hasil Uji t

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,274	,047		5,804	,000
	DER	,021	,043	,088	,486	,630
	CR	-,006	,008	-,137	-,780	,441
	NPM	,051	,015	,487	3,266	,002

a. Dependent Variable: ROE

## RIWAYAT HIDUP



Dony Baruna Wijaya Saputra lahir di Singaraja pada tanggal 11 Oktober 2000. Penulis lahir dari pasangan suami istri Bapak Tio Cin Sen dan Ibu Luh Wiwik Widayanti. Penulis berkebangsaan Indonesia dan beragama Konghucu. Kini penulis beralamat di Jalan Surapati, Kecamatan Buleleng, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Laboratorium Undiksha Singaraja dan lulus pada tahun 2012. Kemudian penulis melanjutkan di SMP Negeri 2 Singaraja dan lulus pada tahun 2016. Pada tahun 2019, penulis lulus dari SMA Laboratorium Undiksha Singaraja dan melanjutkan ke Sarjana Akuntansi Jurusan Ekonomi dan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2023 penulis telah menyelesaikan Skripsi yang berjudul “Pengaruh Struktur Modal, Likuiditas, Dan *Net Profit Margin* Terhadap Kinerja Keuangan Perusahaan Sub Sektor Tambang Batubara Yang Terdaftar BEI Periode 2019-2022”. Selanjutnya, mulai tahun 2023 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.



### PERNYATAAN

Dengan ini saya menyatakan bahwa karya tulis yang berjudul "Pengaruh Struktur Modal, Likuiditas, Dan *Net Profit Margin* Terhadap Kinerja Keuangan Perusahaan Sub Sektor Tambang Batubara Yang Terdaftar BEI Periode 2019-2022" beserta seluruh isinya adalah benar-benar karya sendiri dan saya tidak melakukan penjiplakan dan pengutipan dengan cara-cara yang tidak sesuai dengan etika yang berlaku dalam masyarakat keilmuan. Atas pernyataan ini, saya siap menanggung risiko/sanksi yang dijatuhkan kepada saya apabila kemudian ditemukan adanya pelanggaran atas etika keilmuan dalam karya saya ini atau ada klaim terhadap keaslian karya saya ini.

Singaraja, 24 Juli 2023  
Yang Membuat Pernyataan



Dony Baruna Wijaya Saputra  
NIM. 1917051029

