



Lampiran 1. Seleksi data laporan keuangan perusahaan

Nama Perusahaan	Tahun	Laporan Keuangan	Biaya produksi	Biaya Operasional	Penjualan	Laba bersih	Total Aset
BYAN	2018	X	X	X	X	X	X
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
ADRO	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
ADMR	2018	X	X	X	X	X	X
	2019	X	X	X	X	X	X
	2020	X	X	X	X	X	X
	2021	√	X	√	√	√	√
	2022	√	X	√	√	√	√
BUMI	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
ITMG	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
GEMS	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
PTBA	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√

	2022	√	√	√	√	√	√
DSSA	2018	X	X	X	X	X	X
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
MCOL	2018	X	X	X	X	X	X
	2019	X	X	X	X	X	X
	2020	X	X	X	X	X	X
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
HRUM	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
INDY	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
BSSR	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
MBAP	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
TOBA	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√

RMKE	2018	X	X	X	X	X	X
	2019	X	X	X	X	X	X
	2020	X	X	X	X	X	X
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
CUAN	2018	X	X	X	X	X	X
	2019	X	X	X	X	X	X
	2020	X	X	X	X	X	X
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
SMMT	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
KKGI	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
ARII	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
COAL	2018	X	X	X	X	X	X
	2019	X	X	X	X	X	X
	2020	X	X	X	X	X	X
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
GTBO	2018	X	X	X	X	X	X
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
FIRE	2018	√	√	√	√	√	√

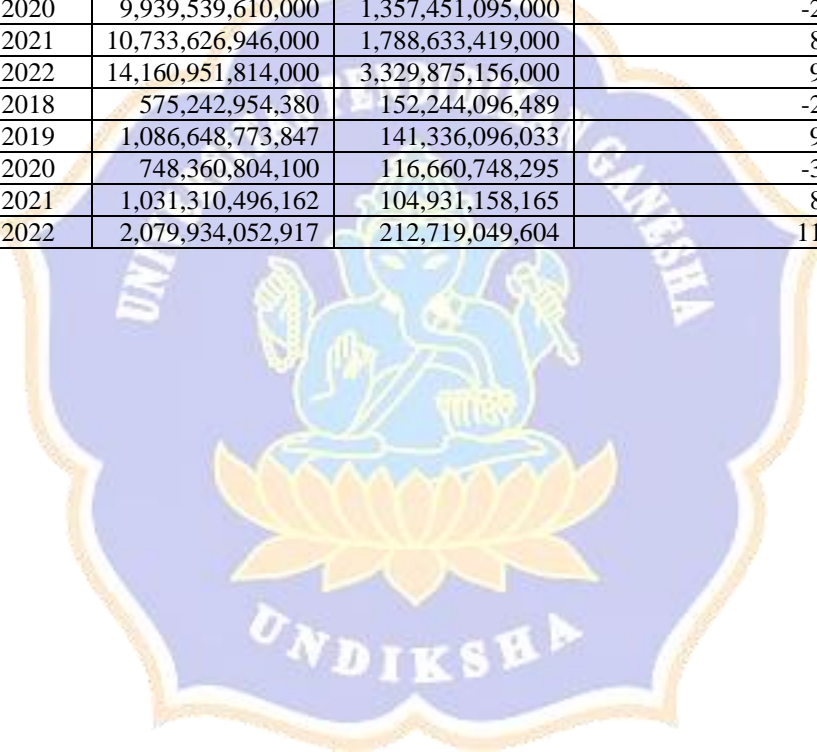
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√
BOSS	2018	√	√	√	√	√	√
	2019	√	√	√	√	√	√
	2020	√	√	√	√	√	√
	2021	√	√	√	√	√	√
	2022	√	√	√	√	√	√



Lampiran 2. Data Biaya Produksi, Biaya Operasional, Dan Pertumbuhan Penjualan Perusahaan

No	Kode	Tahun	Biaya produksi (Rp)	Biaya Operasional (Rp)	Pertumbuhan Penjualan (%)	Profitabilitas (ROA) (%)
1	GEMS	2018	589,055,938,000	216,867,149,000	37.61	14.34
		2019	701,458,585,000	249,823,207,000	5.97	8.55
		2020	652,893,995,000	249,199,599,000	-4.16	11.53
		2021	801,715,838,000	283,686,464,000	49.42	30.64
		2022	1,548,996,401,000	396,891,693,000	84.11	61.63
2	PTBA	2018	11,920,527,000,000	2,656,559,000,000	5.87	21.19
		2019	12,633,897,000,000	2,763,177,000,000	3.77	15.48
		2020	11,298,233,000,000	2,132,233,000,000	-20.19	10.01
		2021	14,488,233,000,000	3,593,731,000,000	69.12	22.25
		2022	23,497,851,000,000	3,343,456,000,000	45.80	28.17
3	ADRO	2018	24,060,780,000,000	1,939,980,000,000	10.08	6.76
		2019	20,863,860,000,000	2,325,850,000,000	-5.33	6.03
		2020	16,433,340,000,000	1,653,810,000,000	-25.40	2.48
		2021	17,753,880,000,000	1,850,450,000,000	62.27	13.56
		2022	22,459,390,000,000	3,754,900,000,000	106.79	26.26
4	INDY	2018	32,184,972,744,855	1,845,982,357,494	427.84	2.67
		2019	33,327,621,656,846	1,940,507,836,586	-13.06	0.14
		2020	23,913,864,019,521	1,478,129,432,268	-21.30	-2.96
		2021	30,680,273,792,634	2,073,855,532,725	81.29	1.72
		2022	45,150,564,678,850	3,768,561,741,490	57.51	14.21
5	HRUM	2018	2,206,771,632,051	699,246,226,524	4.93	8.59
		2019	1,863,603,234,900	619,092,546,270	-21.30	4.50
		2020	1,202,681,230,377	538,521,886,443	-39.20	12.09
		2021	1,657,725,304,910	604,831,001,485	114.92	11.24
		2022	3,500,756,086,855	1,585,948,341,830	203.50	29.70
6	BSSR	2018	2,340,965,340,000	572,975,060,000	12.96	28.18
		2019	2,498,236,390,000	663,200,300,000	-5.716	12.15
		2020	1,898,671,090,000	576,222,800,000	-85.61	11.59
		2021	2,751,799,700,000	829,822,640,000	10.48	47.13
		2022	4,308,996,530,000	1,187,944,400,000	48.84	59.26
7	MBAP	2018	2,091,642,460,551	494,439,423,291	4.90	29.00
		2019	2,026,570,991,386	587,231,091,602	-3.00	18.33
		2020	1,785,812,074,410	453,004,826,365	-21.73	15.10
		2021	1,758,703,158,608	578,930,380,116	-6.47	39.02
		2022	2,482,357,446,224	582,424,721,808	80.27	58.52
8	TOBA	2018	246,497,751,000	35,685,336,000	34.78	13.57
		2019	187,779,125,000	27,671,316,000	-22.33	6.89
		2020	123,725,330,000	23,038,112,000	-36.58	4.64
		2021	97,106,973,000	22,384,950,000	102.50	7.65
		2022	126,730,852,000	33,684,047,000	47.14	10.44
9	FIRE	2018	89,388,072,078	103,412,442,617	342.87	-0.51
		2019	355,491,966,342	142,945,751,840	55.91	1.94
		2020	148,165,295,861	160,803,289,585	-12.50	36.59
		2021	83,441,142,868	201,581,826,103	-21.31	-9.29
		2022	159,811,968,323	78,122,302,659	-70.26	-26.00
10	SMMT	2018	143,732,832,687	32,146,009,065	230.36	5.82

		2019	197,018,635,880	37,457,584,046	31.43	11.16
		2020	201,896,428,708	40,945,348,468	16.31	-2.65
		2021	316,326,360,571	41,394,931,902	142.68	23.77
		2022	610,719,119,667	59,697,968,732	106.44	34.06
11	BOSS	2018	188,748,435,305	71,610,361,078	29.90	4.15
		2019	264,094,300,341	73,882,549,205	-0.43	0.32
		2020	108,417,099,541	56,925,902,812	-37.18	-15.20
		2021	37,183,577,405	27,374,395,774	-74.46	-31.59
		2022	307,598,675,189	172,011,641,898	90.47	5.58
12	ARII	2018	36,884,000,000	9,319,000,000	25.06	-8.07
		2019	58,714,000,000	7,323,000,000	66.86	-1.52
		2020	46,017,000,000	4,902,000,000	-36.58	-4.55
		2021	94,030,000,000	7,069,000,000	183.31	0.25
		2022	188,563,000,000	13,331,000,000	120.36	5.81
13	ITMG	2018	14,445,695,322,000	2,199,794,229,000	21.29	17.94
		2019	14,237,640,517,000	2,031,797,962,000	-17.65	10.46
		2020	9,939,539,610,000	1,357,451,095,000	-29.56	3.26
		2021	10,733,626,946,000	1,788,633,419,000	84.76	28.53
		2022	14,160,951,814,000	3,329,875,156,000	93.51	45.43
14	KKGI	2018	575,242,954,380	152,244,096,489	-27.34	0.41
		2019	1,086,648,773,847	141,336,096,033	92.56	4.29
		2020	748,360,804,100	116,660,748,295	-32.44	-7.98
		2021	1,031,310,496,162	104,931,158,165	84.82	17.40
		2022	2,079,934,052,917	212,719,049,604	117.70	22.95



Lampiran 3. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Biaya Produksi	70	3688400000 0	45150564678 850	64684819221 73.57	10065587130 243.479
Biaya Operasional	70	4902000000	37685617414 90	88588071049 5.24	10780017609 41.320
Pertumbuhan Penjualan	70	-85.61	427.84	42.2598	87.15495
Profitabilitas	70	-31.59	61.63	12.7859	17.62007
Valid N (listwise)	70				



Lampiran 4. Hasil Uji Normalitas Kolmogorov – Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		70	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	15.46346778	
Most Extreme Differences	Absolute	.123	
	Positive	.123	
	Negative	-.084	
Test Statistic		.123	
Asymp. Sig. (2-tailed) ^c		.010	
Monte Carlo Sig. (2-tailed) ^d	Sig.	.009	
	99% Confidence Interval	Lower Bound	.006
		Upper Bound	.011

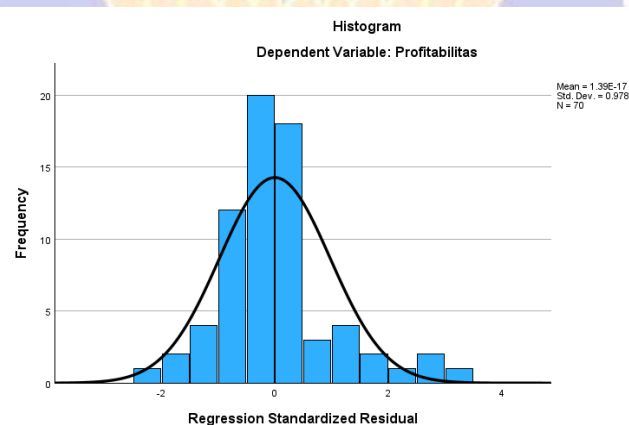
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Lampiran 5. Hasil uji normalitas grafik Histogram

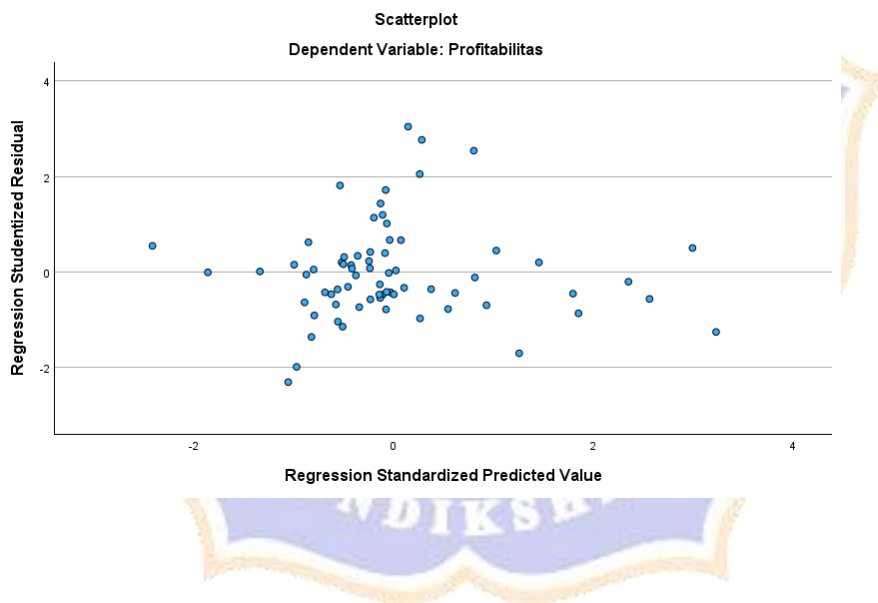


Lampiran 6. Hasil Uji Multikolinearitas

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Tolerance
Model		B	Std. Error	Beta				
1	(Constant)	6.907	2.604		2.652	.010		
	Biaya Produksi	-1.183E-12	.000	-.676	-3.432	.001	.301	3.320
	Biaya Operasional	1.315E-11	.000	.804	4.114	<.001	.305	3.275
	Pertumbuhan Penjualan	.045	.022	.220	2.015	.048	.975	1.026

a. Dependent Variable: Profitabilitas

Lampiran 7. Hasil Uji Heteroskedastisitas Scatterplot



Lampiran 8. Hasil Uji Glejser

Model		Coefficients ^a		Standardized Coefficients	t	Sig.
		Unstandardized Coefficients	Std. Error			
		B		Beta		
1	(Constant)	12.036	1.740		6.919	<.001
	Biaya Produksi	-3.566E-13	.000	-.336	-1.549	.126
	Biaya Operasional	1.044E-12	.000	.105	.489	.626
	Pertumbuhan Penjualan	.010	.015	.085	.706	.483

a. Dependent Variable: ABS_RES

Lampiran 9. Hasil Uji Autokorelasi

Model	R	R Square	Model Summary ^b		Durbin-Watson
			Adjusted R Square	Std. Error of the Estimate	
1	.470 ^a	.221	.185	14.37679	1.846

a. Predictors: (Constant), Pertumbuhan Penjualan, Biaya Perasional, Biaya Produksi

b. Dependent Variable: Profitabilitas

Lampiran 10. Hasil Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error				Beta	Tolerance
1	(Constant)	6.907	2.604		2.652	.010		
	Biaya Produksi	-1.183E-12	.000	-.676	-3.432	.001	.301	3.320
	Biaya Operasional	1.315E-11	.000	.804	4.114	<.001	.305	3.275
	Pertumbuhan Penjualan	.045	.022	.220	2.015	.048	.975	1.026

a. Dependent Variable: Profitabilitas

Lampiran 11. Hasil Uji t (Uji Parsial)

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.907	2.604		2.652	.010
	Biaya Produksi	-1.183E-12	.000	-.676	-3.432	.001
	Biaya Operasional	1.315E-11	.000	.804	4.114	<.001
	Pertumbuhan Penjualan	.045	.022	.220	2.015	.048

a. Dependent Variable: Profitabilitas

Lampiran 12. Hasil Uji f (Uji Simultan)

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4923.013	3	1641.004	6.564	<.001 ^b
	Residual	16499.200	66	249.988		
	Total	21422.212	69			

a. Dependent Variable: Profitabilitas

b. Predictors: (Constant), Pertumbuhan Penjualan, Biaya Operasional , Biaya Produksi

Lampiran 13. Hasil Analisis Koefisien Determinasi

		Model Summary ^b			
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.470 ^a	.221	.185	14.37679	

a. Predictors: (Constant), Pertumbuhan Penjualan, Biaya Operasional, Biaya Produksi

b. Dependent Variable: Profitabilitas

Lampiran 14. Riwayat Hidup

RIWAYAT HIDUP



Ni Kade Suci Ardiningsih lahir di Singaraja pada tanggal 20 Februari 2001. Penulis lahir sebagai anak kedua dari pasangan suami istri Bapak I Wayan Suarjana dan Ibu Ni Nyoman Sunarsih. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Banjar Dinas Bugbug, Samuh, Desa Bugbug, Kecamatan Karangasem, Kabupaten Karangasem, Provinsi Bali.

Penulis menyelesaikan Pendidikan dasar di SD Negeri 3 Bugbug dan lulus pada tahun 2013. Kemudian penulis melanjutkan di SMP Negeri 4 Amlapura dan lulus pada tahun 2016. Pada tahun 2019, penulis lulus dari SMK Negeri 1 Amlapura jurusan tataboga dan melanjutkan ke Strata 1 (S1) Jurusan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2023 penulis telah menyelesaikan skripsi yang berjudul “Pengaruh Biaya Produksi, Biaya Operasional, dan Pertumbuhan Penjualan Terhadap Profitabilitas Pada Perusahaan Sektor Batubara”. Selanjutnya, mulai tahun 2019 sampai dengan penulisan Skripsi ini, Penulis masih terdaftar sebagai Mahasiswa Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi di Universitas Pendidikan Ganesha.