

**Lampiran 01. Daftar Sampel Perusahaan yang Melakukan Merger dan
Akuisi Periode 2018-2022**

NO	KODE	PERUSAHAAN	Keterangan
1	BDMN	PT Bank Danamon Indonesia Tbk	Akuisisi
2	BBCA	PT Bank Central Asia Tbk	Akuisisi
3	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk	Akuisisi
4	DNAR	PT Bank Oke Indonesia Tbk	Akuisisi
5	BTPN	PT Bank BTPN Tbk	Akuisisi
6	BBKP	PT Bank KB Bukopin Tbk	Akuisisi
7	BNLI	Bank Permata Tbk	Akuisisi
8	BRIS	PT Bank Syariah Indonesia Tbk	Merger

Sumber: www.idx.co.id (2023)



Lampiran 02. Data Penelitian Sebelum dan Sesudah Merger dan Akuisisi

Data Penelitian Sebelum dan Sesudah Merger dan Akuisisi

No Kode		Sebelum					Sesudah				
		QR	DAR	DER	ROA	NPM	QR	DAR	DER	ROA	NPM
1	BDMN	2.98	2.51	2.12	3.41	2.53	2.96	2.57	2.55	3.07	2.80
2	BBCA	1.93	2.03	1.86	4.27	2.18	2.35	2.14	2.59	3.07	2.78
3	BBRI	2.59	2.46	2.83	3.07	2.11	2.59	1.55	2.96	3.15	2.80
4	DNAR	3.92	2.52	2.45	2.88	2.66	2.98	2.24	2.62	3.07	2.83
5	BTPN	2.29	3.44	2.12	4.36	1.97	2.54	3.07	2.82	3.69	2.85
6	BBKP	2.24	2.37	2.33	3.70	2.29	2.24	1.99	2.17	2.59	2.90
7	BNLI	2.08	2.55	2.95	3.94	2.70	2.14	1.70	2.76	4.02	2.69
8	BRIS	2.48	2.40	2.02	3.17	2.03	2.38	2.43	2.17	3.29	2.76
9	BDMN	2.04	2.69	2.67	3.56	1.95	2.09	1.69	2.49	3.17	2.71
10	BBCA	1.35	2.04	2.98	3.36	2.09	2.2	1.68	2.03	3.75	2.58
11	BBRI	1.29	1.53	2.37	3.00	2.06	2.11	1.45	2.01	2.85	2.64
12	DNAR	1.66	2.55	2.35	3.02	2.12	2.63	2.38	2.31	2.18	2.70
13	BTPN	1.56	2.07	2.22	3.26	2.83	2.11	1.81	3.61	4.12	2.57
14	BBKP	1.47	3.86	2.72	3.53	2.73	2.35	1.21	2.21	3.89	2.84
15	BNLI	1.66	1.84	2.18	3.29	2.68	1.7	1.56	2.49	3.65	2.86
16	BRIS	2.42	2.79	2.73	3.50	2.90	3.8	1.71	2.57	3.15	2.45



Lampiran 03. Perhitungan *Quick Ratio* (QR)

$$\text{Quick Ratio} = \frac{\text{Kas} + \text{Surat Berharga} + \text{Piutang}}{\text{Hutang Lancar}}$$

No	Emiten	Tahun	Hutang Lancar	Kas	Surat Berharga	Piutang	QR
1	BDMN	2016	45.034.008	83.265.049	34.785.633	16.161.521	2.98
2	BBCA	2017	108.379.218	126.754.289	58.150.361	24.506.983	1.93
3	BBRI	2017	73.216.301	109.798.037	53.382.251	26.353.852	2.59
4	DNAR	2017	51.867.415	88.164.000	79.419.759	35.656.491	3.92
5	BTPN	2017	68.066.930	123.496.785	24.092.223	8.209.000	2.29
6	BBKP	2018	82.012.351	139.816.250	27.897.446	16.029.911	2.24
7	BNLI	2018	59.347.488	2.185.074	22.224.980	99.209.601	2.08
8	BRIS	2018	10.789.892	231.268	15.134.553	11.374.088	2.48
9	BDMN	2017	74.550.558	89.546.414	35.883.835	26.370.015	2.04
10	BBCA	2018	208.997.198	181.691.443	72.329.767	27.613.709	1.35
11	BBRI	2018	221.140.310	177.421.625	83.550.337	23.588.247	1.29
12	DNAR	2018	74.018.634	61.014.300	53.525.974	8.122.434	1.66
13	BTPN	2018	74.970.530	71.838.136	34.591.367	10.197.818	1.56
14	BBKP	2019	85.174.428	79.836.192	33.275.903	11.757.901	1.47
15	BNLI	2019	67.703.892	72.303.932	25.127.745	15.082.244	1.66
16	BRIS	2019	11.824.180	262.485	15.171.903	13.213.440	2.42
17	BDMN	2019	55.569.585	102.950.563	37.836.940	23.826.064	2.96
18	BBCA	2020	105.218.963	184.322.335	44.996.490	17.706.233	2.35
19	BBRI	2020	118.019.901	182.274.988	89.405.669	33.450.930	2.59
20	DNAR	2020	35.346.328	74.298.500	21.795.816	9.081.991	2.98
21	BTPN	2020	50.719.556	89.433.196	28.468.404	11.141.711	2.54
22	BBKP	2021	67.381.278	97.472.213	43.572.727	9.692.110	2.24
23	BNLI	2021	77.423.322	101.978.137	47.078.639	16.985.878	2.14
24	BRIS	2021	11.554.389	14.119.903	8.988.768	4.336.983	2.38
25	BDMN	2020	64.564.825	92.838.127	29.261.257	12.852.006	2.09
26	BBCA	2021	108.775.961	193.615.635	37.850.972	7.940.121	2.20
27	BBRI	2021	165.604.762	226.299.973	94.781.209	28.450.930	2.11
28	DNAR	2021	38.119.882	93.882.900	5.779.168	516.881	2.63
29	BTPN	2021	55.353.728	71.884.858	28.077.324	16.902.005	2.11
30	BBKP	2022	23.927.765	37.524.320	14.564.107	4.128.067	2.35
31	BNLI	2022	80.582.395	99.899.358	27.369.427	9.825.728	1.70
32	BRIS	2022	73.096.437	4.951.469	152.439.043	120.701.979	3.80

Lampiran 04. Perhitungan *Debt to Asset Ratio* (DAR)

$$\text{Debt to Asset Ratio} = \frac{\text{Total Utang}}{\text{Total Aset}}$$

No	Emiten	Tahun	Total Utang	Total Aset	DAR
1	BDMN	2016	437.708.758	174.086.730	2.51
2	BBCA	2017	914.940.262	450.319.671	2.03
3	BBRI	2017	559.439.711	227.447.489	2.46
4	DNAR	2017	697.017.415	276.925.656	2.52
5	BTPN	2017	673.027.270	195.489.850	3.44
6	BBKP	2018	487.049.486	205.643.923	2.37
7	BNLI	2018	390.440.930	152.892.866	2.55
8	BRIS	2018	90.849.009	37.869.177	2.40
9	BDMN	2017	479.084.940	178.257.092	2.69
10	BBCA	2018	868.438.779	424.787.944	2.04
11	BBRI	2018	911.622.961	596.898.292	1.53
12	DNAR	2018	774.168.634	303.786.134	2.55
13	BTPN	2018	376.544.999	181.919.301	2.07
14	BBKP	2019	541.358.763	140.264.248	3.86
15	BNLI	2019	297.413.908	161.451.259	1.84
16	BRIS	2019	231.880.036	83.123.488	2.79
17	BDMN	2019	498.116.943	193.533.970	2.57
18	BBCA	2020	995.537.919	465.570.256	2.14
19	BBRI	2020	947.101.486	610.065.344	1.55
20	DNAR	2020	855.346.328	382.366.166	2.24
21	BTPN	2020	592.277.859	193.165.978	3.07
22	BBKP	2021	376.009.770	189.215.674	1.99
23	BNLI	2021	397.765.327	234.379.042	1.70
24	BRIS	2021	401.886.476	165.289.081	2.43
25	BDMN	2020	357.314.569	211.890.068	1.69
26	BBCA	2021	819.773.758	488.344.680	1.68
27	BBRI	2021	986.310.930	678.097.734	1.45
28	DNAR	2021	938.119.882	394.206.381	2.38
29	BTPN	2021	346.932.964	191.917.794	1.81
30	BBKP	2022	108.778.747	89.995.352	1.21
31	BNLI	2022	397.495.182	255.112.471	1.56
32	BRIS	2022	523.655.791	305.727.438	1.71

Lampiran 05. Perhitungan Debt to Equity Ratio (DER)

$$\text{Debt to Equity Ratio} = \frac{\text{Total Utang}}{\text{Total Ekuitas}}$$

No	Emiten	Tahun	Total Utang	Total Ekuitas	DER
1	BDMN	2016	437.708.758	206.377.972	2.12
2	BBCA	2017	914.940.262	491.401.694	1.86
3	BBRI	2017	559.439.711	198.007.778	2.83
4	DNAR	2017	697.017.415	284.908.241	2.45
5	BTPN	2017	673.027.270	317.200.797	2.12
6	BBKP	2018	487.049.486	208.594.437	2.33
7	BNLI	2018	390.440.930	132.451.936	2.95
8	BRIS	2018	90.849.009	45.026.640	2.02
9	BDMN	2017	479.084.940	179.172.152	2.67
10	BBCA	2018	868.438.779	291.753.427	2.98
11	BBRI	2018	911.622.961	385.275.331	2.37
12	DNAR	2018	774.168.634	329.617.500	2.35
13	BTPN	2018	376.544.999	169.364.407	2.22
14	BBKP	2019	541.358.763	198.905.485	2.72
15	BNLI	2021	297.413.908	136.613.715	2.18
16	BRIS	2019	231.880.036	85.088.036	2.73
17	BDMN	2019	498.116.943	195.417.027	2.55
18	BBCA	2020	995.537.919	384.714.709	2.59
19	BBRI	2020	947.101.486	319.466.882	2.96
20	DNAR	2020	855.346.328	327.019.838	2.62
21	BTPN	2020	592.277.859	209.964.753	2.82
22	BBKP	2021	376.009.770	173.205.904	2.17
23	BNLI	2019	397.765.327	144.037.351	2.76
24	BRIS	2021	401.886.476	185.013.934	2.17
25	BDMN	2020	357.314.569	143.575.499	2.49
26	BBCA	2021	819.773.758	402.848.934	2.03
27	BBRI	2021	986.310.930	491.786.804	2.01
28	DNAR	2021	938.119.882	406.086.499	2.31
29	BTPN	2021	346.932.964	96.078.927	3.61
30	BBKP	2022	108.778.747	49.216.605	2.21
31	BNLI	2022	397.495.182	159.617.289	2.49
32	BRIS	2022	523.655.791	203.505.610	2.57

Lampiran 06. Perhitungan *Return On Asset (ROA)*

$$\text{Return On Assets} = \frac{\text{Laba Bersih Setelah Pajak}}{\text{Total Aset}}$$

No	Emiten	Tahun	Laba Bersih Setelah Pajak	Total Aset	ROA
1	BDMN	2016	592.792.722	174.086.730	3.41
2	BBCA	2017	1.923.321.150	450.319.671	4.27
3	BBRI	2017	699.045.049	227.447.489	3.07
4	DNAR	2017	798.746.207	276.925.656	2.88
5	BTPN	2017	851.421.940	195.489.850	4.36
6	BBKP	2018	760.189.970	205.643.923	3.70
7	BNLI	2018	602.901.252	152.892.866	3.94
8	BRIS	2018	120.106.600	37.869.177	3.17
9	BDMN	2017	633.828.097	178.257.092	3.56
10	BBCA	2018	1.425.851.660	424.787.944	3.36
11	BBRI	2018	1.792.418.486	596.898.292	3.00
12	DNAR	2018	917.488.637	303.786.134	3.02
13	BTPN	2018	592.257.884	181.919.301	3.26
14	BBKP	2019	495.216.749	140.264.248	3.53
15	BNLI	2019	531.500.420	161.451.259	3.29
16	BRIS	2019	290.874.016	83.123.488	3.50
17	BDMN	2019	594.240.671	193.533.970	3.07
18	BBCA	2020	1.427.147.109	465.570.256	3.07
19	BBRI	2020	1.918.660.393	610.065.344	3.15
20	DNAR	2020	1.175.055.863	382.366.166	3.07
21	BTPN	2020	712.005.677	193.165.978	3.69
22	BBKP	2021	490.302.279	189.215.674	2.59
23	BNLI	2021	941.231.127	234.379.042	4.02
24	BRIS	2021	543.028.205	165,289,081	3.29
25	BDMN	2020	671.088.942	211.890.068	3.17
26	BBCA	2021	1.831.440.159	488.344.680	3.75
27	BBRI	2021	1.930.755.766	678.097.734	2.85
28	DNAR	2021	860.307.203	394.206.381	2.18
29	BTPN	2021	791.104.215	191.917.794	4.12
30	BBKP	2022	350.032.504	89.995.352	3.89
31	BNLI	2022	932.013.413	255.112.471	3.65
32	BRIS	2022	964.260.182	305.727.438	3.15

Lampiran 07. Perhitungan *Net Profit Margin* (NPM)

$$\text{Net Profit Margin} = \frac{\text{Laba Bersih Setelah Pajak}}{\text{Total Penjualan Aset}}$$

No	Emiten	Tahun	Laba Bersih Setelah Pajak	Total Penjualan Aset	NPM
1	BDMN	2016	592.792.722	234.334.299	2.53
2	BBCA	2017	1.923.321.150	882.554.654	2.18
3	BBRI	2017	699.045.049	332.006.347	2.11
4	DNAR	2017	798.746.207	300.814.993	2.66
5	BTPN	2017	851.421.940	432.324.405	1.97
6	BBKP	2018	760.189.970	332.343.574	2.29
7	BNLI	2018	602.901.252	223.459.224	2.70
8	BRIS	2018	120.106.600	59.181.134	2.03
9	BDMN	2017	633.828.097	324.502.905	1.95
10	BBCA	2018	1.425.851.660	683.105.023	2.09
11	BBRI	2018	1.792.418.486	871.822.703	2.06
12	DNAR	2018	917.488.637	433.620.644	2.12
13	BTPN	2018	592.257.884	209.387.427	2.83
14	BBKP	2019	495.216.749	181.146.992	2.73
15	BNLI	2019	531.500.420	198.205.302	2.68
16	BRIS	2019	290.874.016	100.437.750	2.90
17	BDMN	2019	594.240.671	212.031.338	2.80
18	BBCA	2020	1.427.147.109	513.438.074	2.78
19	BBRI	2020	1.918.660.393	684.325.091	2.80
20	DNAR	2020	1.175.055.863	415.862.427	2.83
21	BTPN	2020	712.005.677	249.582.265	2.85
22	BBKP	2021	490.302.279	169.105.734	2.90
23	BNLI	2021	941.231.127	350.193.752	2.69
24	BRIS	2021	543.028.205	196.832.322	2.76
25	BDMN	2020	671.088.942	247.353.499	2.71
26	BBCA	2021	1.831.440.159	710.787.096	2.58
27	BBRI	2021	1.930.755.766	731.371.727	2.64
28	DNAR	2021	860.307.203	318.764.116	2.70
29	BTPN	2021	791.104.215	307.560.784	2.57
30	BBKP	2022	350.032.504	123.098.626	2.84
31	BNLI	2022	932.013.413	325.310.265	2.86
32	BRIS	2022	964.260.182	394.041.150	2.45

Lampiran 08. Hasil Uji Statistik Deskriptif

Hasil Uji Statistik Deskriptif Perusahaan yang Melakukan Merger dan Akuisisi

Statistik Deskriptif Variabel Sebelum Merger dan Akuisisi

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Sebelum QR	16	1.29	3.92	2.1225	.68061
Sebelum DAR	16	1.53	3.86	2.4781	.57001
Sebelum DER	16	1.86	2.98	2.4313	.34417
Sebelum ROA	16	2.88	4.36	3.4575	.43433
Sebelum NPM	16	1.95	2.90	2.3644	.34014
Valid N (listwise)	16				

Statistik Deskriptif Variabel Sesudah Merger dan Akuisisi

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Sesudah QR	16	1.70	3.80	2.4481	.48816
Sesudah DAR	16	1.21	3.07	1.9488	.48756
Sesudah DER	16	2.01	3.61	2.5225	.40288
Sesudah ROA	16	2.18	4.12	3.2944	.52897
Sesudah NPM	16	2.45	2.90	2.7350	.12453
Valid N (listwise)	16				

Lampiran 09. Hasil Uji Normalitas

1. Quick Ratio (QR)

One-Sample Kolmogorov-Smirnov Test			
		Sebelum QR	Sesudah QR
N		16	16
Normal Parameters ^{a,b}	Mean	2.1225	2.4481
	Std. Deviation	.68061	.48816
Most Extreme Differences	Absolute	,127	,180
	Positive	,127	,180
	Negative	-,111	-,169
Test Statistic		,127	,180
Asymp. Sig. (2-tailed)		,200 ^{c,d}	,172 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

2. Debt to Asset Ratio (DAR)

One-Sample Kolmogorov-Smirnov Test			
		Sebelum DAR	Sesudah DAR
N		16	16
Normal Parameters ^{a,b}	Mean	2.4781	1.9488
	Std. Deviation	.57001	.48756
Most Extreme Differences	Absolute	,200	,188
	Positive	,200	,188
	Negative	-,112	-,091
Test Statistic		,200	,188
Asymp. Sig. (2-tailed)		,087 ^c	,135 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

3. *Debt to Equity Ratio (DER)*

One-Sample Kolmogorov-Smirnov Test				
		Sebelum DER	Sesudah DER	
N		16	16	
Normal Parameters ^{a,b}	Mean	2.4313	2.5225	
	Std. Deviation	.34417	.40288	
	Most Extreme Differences	Absolute	.133	.154
		Positive	.133	.154
		Negative	-.131	-.102
Test Statistic		.133	.154	
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.200 ^{c,d}	
a. Test distribution is Normal.				
b. Calculated from data.				
c. Lilliefors Significance Correction.				
d. This is a lower bound of the true significance.				

4. *Return On Asset (ROA)*

One-Sample Kolmogorov-Smirnov Test				
		Sebelum ROA	Sesudah ROA	
N		16	16	
Normal Parameters ^{a,b}	Mean	3.4575	3.2944	
	Std. Deviation	.43433	.52897	
	Most Extreme Differences	Absolute	.157	.155
		Positive	.157	.155
		Negative	-.094	-.148
Test Statistic		.157	.155	
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.200 ^{c,d}	
a. Test distribution is Normal.				
b. Calculated from data.				
c. Lilliefors Significance Correction.				
d. This is a lower bound of the true significance.				

5. *Net Profit Margin (NPM)*

One-Sample Kolmogorov-Smirnov Test			
		Sebelum NPM	Sesudah NPM
N		16	16
Normal Parameters ^{a,b}	Mean	2.3644	2.7350
	Std. Deviation	.34014	.12453
Most Extreme Differences	Absolute	,206	,142
	Positive	,206	,095
	Negative	-,183	-,142
Test Statistic		,206	,142
Asymp. Sig. (2-tailed)		,068 ^c	,200 ^{c,d}
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			



Lampiran 10. Hasil Uji *Paired Sample t-test*

1. *Quick Ratio (QR)*

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 QR - Sesudah QR	-.32562	.56339	.14085	-.62584	-.02541	-2,312	15	,035

2. *Debt to Asset Ratio (DAR)*

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 DAR - Sesudah DAR	.52938	.68034	.17008	.16685	.89190	3,112	15	,007

3. Debt to Equity Ratio (DER)

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 DER - Sesudah DER	-.09125	.55285	.13821	-.38584	.20334	-.660	15	.519

4. Return On Asset (ROA)

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 ROA - Sesudah ROA	.16313	.57895	.14474	-.14538	.47163	1.127	15	.277

5. *Net Profit Margin (NPM)*

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 NPM - Sesudah NPM	-.37063	.38511	.09628	-.57584	-.16541	-3,850	15	,002



Lampiran 11. Hasil Uji *Paired Sample t-test Statistics*

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum QR	2.1225	16	.68061	.17015
	Sesudah QR	2.4481	16	.48816	.12204

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum DAR	2.4781	16	.57001	.14250
	Sesudah DAR	1.9488	16	.48756	.12189

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum DER	2.4313	16	.34417	.08604
	Sesudah DER	2.5225	16	.40288	.10072

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum ROA	3.4575	16	.43433	.10858
	Sesudah ROA	3.2944	16	.52897	.13224

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum NPM	2.3644	16	.34014	.08503
	Sesudah NPM	2.7350	16	.12453	.03113



Lampiran 12. Riwayat Hidup Penulis

RIWAYAT HIDUP



Ni Putu Wahyu Candra Swari lahir di Sembiran pada tanggal 27 Juni 2001. Penulis lahir dari pasangan suami istri Bapak Putu Supadma dan Ibu Ni Ketut Sarmini. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis bertempat di Banjar Dinas Bukit Seni, Desa Sembiran, Kecamatan Tejakula, Kabupaten

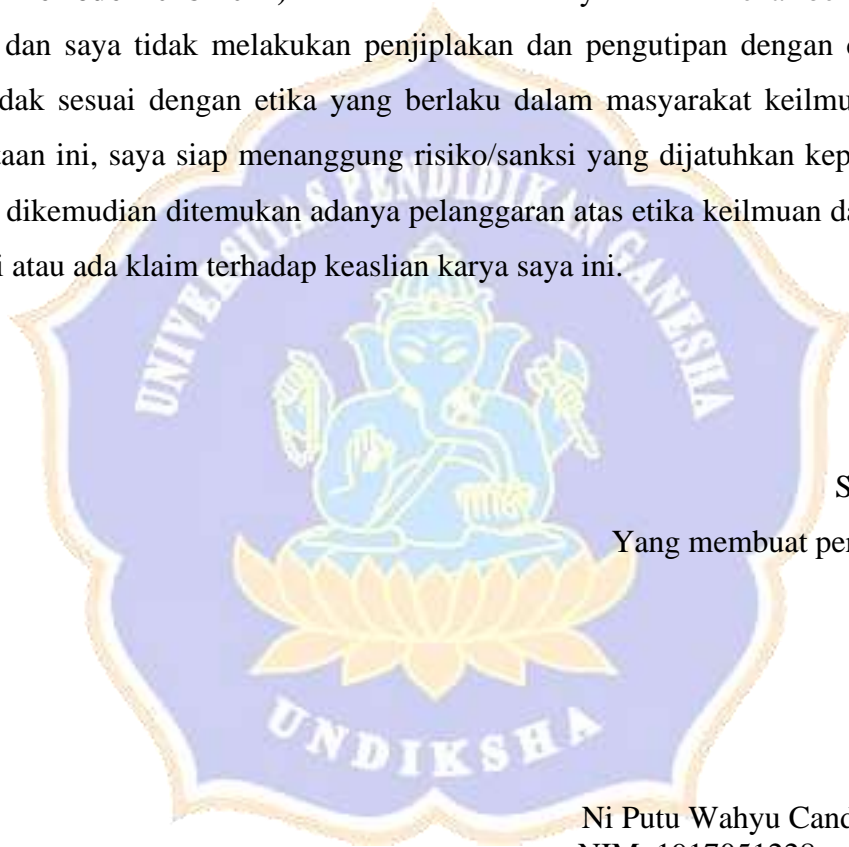
Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD No. 4 Sembiran dan lulus pada tahun 2013. Kemudian penulis melanjutkan pendidikan menengah pertama di SMP Negeri 3 Tejakula dan lulus pada tahun 2016. Setelah itu penulis melanjutkan pendidikan menengah kejuruan di SMK Negeri 3 Kintamani dan lulus pada tahun 2019. Selanjutnya, tahun 2019 penulis melanjutkan pendidikan sebagai mahasiswa program studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi di Universitas Pendidikan Ganesha. Pada tahun 2023 penulis telah menyelesaikan skripsi untuk mendapatkan gelar sarjana dengan judul “**Analisis Perbandingan Kinerja Keuangan Sebelum dan Sesudah Merger dan Akuisisi (Studi Pada Perusahaan Sub Sektor Perbankan Yang Terdaftar di BEI Periode 2018-2022)**”.

UNDIKSHA

Lampiran 13. Pernyataan Keaslian Penulis

Pernyataan

Dengan ini saya menyatakan bahwa karya tulis yang berjudul **“Analisis Perbandingan Kinerja Keuangan Sebelum dan Sesudah Merger dan Akuisisi (Studi Pada Perusahaan Sub Sektor Perbankan Yang Terdaftar di BEI Periode 2018-2022)”** 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 dikemudian ditemukan adanya pelanggaran atas etika keilmuan dalam karya saya ini atau ada klaim terhadap keaslian karya saya ini.



Singaraja,
Yang membuat pernyataan,

Ni Putu Wahyu Candra Swari
NIM. 1917051228