



LAMPIRAN

Lampiran 01. Perusahaan-Perusahaan Sub Sektor Tobacco yang Terdaftar di Bursa Efek Indonesia periode Triwulan 2021-2023

No	Nama Emiten	Kode Emiten	Kriteria		Sampel
			1	2	
1.	PT. Gudang Garam Tbk	GGRM	✓	✓	1
2.	PT. Hanjaya Mandala Sampoerna Tbk	HMSP	✓	✓	2
3.	PT. Wismilak Inti Makmur Tbk	WIIM	-	✓	-
4.	PT. Indonesian Tobacco Tbk	ITIC	✓	✓	3
5.	PT. Bentoel Internasional Investama Tbk	RMBA	-	-	-



Lampiran 02. Data *Return On Asset* pada Perusahaan Sub Sektor *Tobacco* yang Terdaftar di Bursa Efek Indonesia periode Triwulan 2021-2023

No	Kode Perusahaan	Triwulan Tahun	Laba Bersih	Total Aset	ROA (%)
1.	GGRM	1 2021	1.746.542.000.000	7.982.4097.000.000	2,188
2.	GGRM	2 2021	2.310.578.000.000	79436578000000	2,909
3.	GGRM	3 2021	4.134.576.000.000	83251441000000	4,966
4.	GGRM	4 2021	5.605.321.000.000	89964369000000	6,231
5.	GGRM	1 2022	1.076.901.000.000	88541948000000	1,216
6.	GGRM	2 2022	956.146.000.000	83633044000000	1,143
7.	GGRM	3 2022	1.497.588.000.000	83701564000000	1,789
8.	GGRM	4 2022	2.779.742.000.000	88562617000000	3,139
9.	GGRM	1 2023	1.963.484.000.000	86257566000000	2,276
10.	GGRM	2 2023	3.288.218.000.000	84857506000000	3,875
11.	GGRM	3 2023	4.457.172.000.000	86673557000000	5,142
12.	GGRM	4 2023	5.324.516.000.000	92450823000000	5,759
13.	HMSP	1 2021	2.586.284.000.000	45919591000000	5,632
14.	HMSP	2 2021	4133981000000	44700016000000	9,248
15.	HMSP	3 2021	5554491000000	48852802000000	11,370
16.	HMSP	4 2021	7137097000000	53090428000000	13,443
17.	HMSP	1 2022	1914966000000	59835031000000	3,200
18.	HMSP	2 2022	3048141000000	42497668000000	7,172
19.	HMSP	3 2022	4.902.054.000.000	47787996000000	10,258
20.	HMSP	4 2022	6323744000000	54786992000000	11,542
21.	HMSP	1	2160043000000	52656504000000	4,102

No	Kode Perusa haan	Triwulan Tahun	Laba Bersih	Total Aset	ROA (%)
		2023			
22.	HMSP	2 2023	3750044000000	48557727000000	7,723
23.	HMSP	3 2023	6205172000000	55761385000000	11,12 8
24.	HMSP	4 2023	8.096.811.000.000	55.316.264.000.000	14,63 7
25.	ITIC	1 2021	1949369405	510404377253	0,382
26.	ITIC	2 2021	6335714453	503831627567	1,258
27.	ITIC	3 2021	15767923401	505785365580	3,118
28.	ITIC	4 2021	18368616642	526704173504	3,487
29.	ITIC	1 2022	3790005778	522530920365	0,725
30.	ITIC	2 2022	8736777403	519608498256	1,681
31.	ITIC	3 2022	19313754618	528937980873	3,651
32.	ITIC	4 2022	23952323176	553207312282	4,330
33.	ITIC	1 2023	4148243026	551396855013	0,752
34.	ITIC	2 2023	10787437346	543209422099	1,986
35.	ITIC	3 2023	18860894968	543725859960	3,469
36.	ITIC	4 2023	26963627275	560353325935	4,812

Lampiran 03. Data Ukuran Perusahaan pada Perusahaan Sub Sektor *Tobacco* yang Terdaftar di Bursa Efek Indonesia periode Triwulan 2021-2023

No	Kode Perusahaan	Triwulan Tahun	Total Aset	Size
1.	GGRM	1 2021	79824097000000	32,011
2.	GGRM	2 2021	79436578000000	32,006
3.	GGRM	3 2021	83251441000000	32,053
4.	GGRM	4 2021	89964369000000	32,130
5.	GGRM	1 2022	88541948000000	32,114
6.	GGRM	2 2022	83633044000000	32,057
7.	GGRM	3 2022	83701564000000	32,058
8.	GGRM	4 2022	88562617000000	32,115
9.	GGRM	1 2023	86257566000000	32,088
10.	GGRM	2 2023	84857506000000	32,072
11.	GGRM	3 2023	86673557000000	32,093
12.	GGRM	4 2023	92450823000000	32,158
13.	HMSP	1 2021	45919591000000	31,458
14.	HMSP	2 2021	44700016000000	31,431
15.	HMSP	3 2021	48852802000000	31,52
16.	HMSP	4 2021	53090428000000	31,603
17.	HMSP	1 2022	59835031000000	31,723
18.	HMSP	2 2022	42497668000000	31,380
19.	HMSP	3 2022	47787996000000	31,498
20.	HMSP	4 2022	54786992000000	31,634
21.	HMSP	1	52656504000000	31,595

No	Kode Perusahaan	Triwulan Tahun	Total Aset	Size
		2023		
22.	HMSP	2 2023	48557727000000	31,514
23.	HMSP	3 2023	55761385000000	31,652
24.	HMSP	4 2023	55316264000000	31,644
25.	ITIC	1 2021	510404377253	26,958
26.	ITIC	2 2021	503831627567	26,946
27.	ITIC	3 2021	505785365580	28,949
28.	ITIC	4 2021	526704173504	26,990
29.	ITIC	1 2022	522530920365	26,982
30.	ITIC	2 2022	519608498256	26,976
31.	ITIC	3 2022	528937980873	26,994
32.	ITIC	4 2022	553207312282	27,039
33.	ITIC	1 2023	551396855013	27,036
34.	ITIC	2 2023	543209422099	27,021
35.	ITIC	3 2023	543725859960	27,022
36.	ITIC	4 2023	560353325935	27,052

Lampiran 04. Data *Debt to Asset Ratio* pada Perusahaan Sub Sektor *Tobacco* yang Terdaftar di Bursa Efek Indonesia periode Triwulan 2021-2023

No	Kode Perusahaan	Triwulan Tahun	Total Liabilitas	Total Aset	DAR (%)
1.	GGR M	1 2021	19.555.087.000.000	7.982.4097.000.000	24,498
2.	GGR M	2 2021	18603532000000	79436578000000	23,419
3.	GGR M	3 2021	25531094000000	83251441000000	30,667
4.	GGR M	4 2021	30676095000000	89964369000000	34,098
5.	GGR M	1 2022	28176773000000	88541948000000	31,823
6.	GGR M	2 2022	27717822000000	83633044000000	33,142
7.	GGR M	3 2022	27244900000000	83701564000000	32,550
8.	GGR M	4 2022	30706651000000	88562617000000	34,672
9.	GGR M	1 2023	26438116000000	86257566000000	30,650
10.	GGR M	2 2023	26022228000000	84857506000000	30,666
11.	GGR M	3 2023	26669325000000	86673557000000	30,770
12.	GGR M	4 2023	31587980000000	92450823000000	34,167
13.	HMS P	1 2021	13071782000000	45919591000000	28,467
14.	HMS P	2 2021	18788850000000	44700016000000	42,033
15.	HMS P	3 2021	21453760000000	48852802000000	43,915
16.	HMS P	4 2021	23899022000000	53090428000000	45,016
17.	HMS P	1 2022	28710434000000	59835031000000	47,983
18.	HMS P	2 2022	17666987000000	42497668000000	41,572
19.	HMS P	3 2022	21084565000000	47787996000000	44,121
20.	HMS P	4 2022	26616824000000	54786992000000	48,582

No	Kode Perusahaan	Triwulan Tahun	Total Liabilitas	Total Aset	DAR (%)
21.	HMS P	1 2023	22308802000000	52656504000000	42,367
22.	HMS P	2 2023	23031073000000	48557727000000	47,430
23.	HMS P	3 2023	27764214000000	55761385000000	49,791
24.	HMS P	4 2023	25446411000000	55316264000000	46,002
25.	ITIC	1 2021	228782442068	510404377253	44,824
26.	ITIC	2 2021	217977477361	503831627567	43,264
27.	ITIC	3 2021	209719466448	505785365580	41,464
28.	ITIC	4 2021	202024664317	526704173504	38,356
29.	ITIC	1 2022	193984465040	522530920365	37,124
30.	ITIC	2 2022	186076801126	519608498256	35,811
31.	ITIC	3 2022	194771601259	528937980873	36,823
32.	ITIC	4 2022	188886108964	553207312282	34,144
33.	ITIC	1 2023	182880717660	551396855013	33,167
34.	ITIC	2 2023	172710999417	543209422099	31,795
35.	ITIC	3 2023	165107288647	543725859960	30,366
36.	ITIC	4 2023	162422114987	560353325935	28,986

Lampiran 05. Data Hasil *Return On Asset*, Ukuran Perusahaan, dan *Debt to Asset Ratio* pada Perusahaan Sub Sektor *Tobacco* yang Terdaftar di Bursa Efek Indonesia periode Triwulan 2021-2023

No	Kode Perusahaan	Triwulan Tahun	ROA (%)	Size	DAR (%)
1.	GGRM	1 2021	2,188	32,011	24,498
2.	GGRM	2 2021	2,909	32,006	23,419
3.	GGRM	3 2021	4,966	32,053	30,667
4.	GGRM	4 2021	6,231	32,130	34,098
5.	GGRM	1 2022	1,216	32,114	31,823
6.	GGRM	2 2022	1,143	32,057	33,142
7.	GGRM	3 2022	1,789	32,058	32,550
8.	GGRM	4 2022	3,139	32,115	34,672
9.	GGRM	1 2023	2,276	32,088	30,650
10.	GGRM	2 2023	3,875	32,072	30,666
11.	GGRM	3 2023	5,142	32,093	30,770
12.	GGRM	4 2023	5,759	32,158	34,167
13.	HMSP	1 2021	5,632	31,458	28,467
14.	HMSP	2 2021	9,248	31,431	42,033
15.	HMSP	3 2021	11,370	31,52	43,915
16.	HMSP	4 2021	13,443	31,603	45,016
17.	HMSP	1 2022	3,200	31,723	47,983
18.	HMSP	2 2022	7,172	31,380	41,572
19.	HMSP	3 2022	10,258	31,498	44,121
20.	HMSP	4 2022	11,542	31,634	48,582

No	Kode Perusahaan	Triwulan Tahun	ROA (%)	Size	DAR (%)
21.	HMSP	1 2023	4,102	31,595	42,367
22.	HMSP	2 2023	7,723	31,514	47,430
23.	HMSP	3 2023	11,128	31,652	49,791
24.	HMSP	4 2023	14,637	31,644	46,002
25.	ITIC	1 2021	0,382	26,958	44,824
26.	ITIC	2 2021	1,258	26,946	43,264
27.	ITIC	3 2021	3,118	28,949	41,464
28.	ITIC	4 2021	3,487	26,990	38,356
29.	ITIC	1 2022	0,725	26,982	37,124
30.	ITIC	2 2022	1,681	26,976	35,811
31.	ITIC	3 2022	3,651	26,994	36,823
32.	ITIC	4 2022	4,330	27,039	34,144
33.	ITIC	1 2023	0,752	27,036	33,167
34.	ITIC	2 2023	1,986	27,021	31,795
35.	ITIC	3 2023	3,469	27,022	30,366
36.	ITIC	4 2023	4,812	27,052	28,986

Lampiran 06. Deskripsi Data

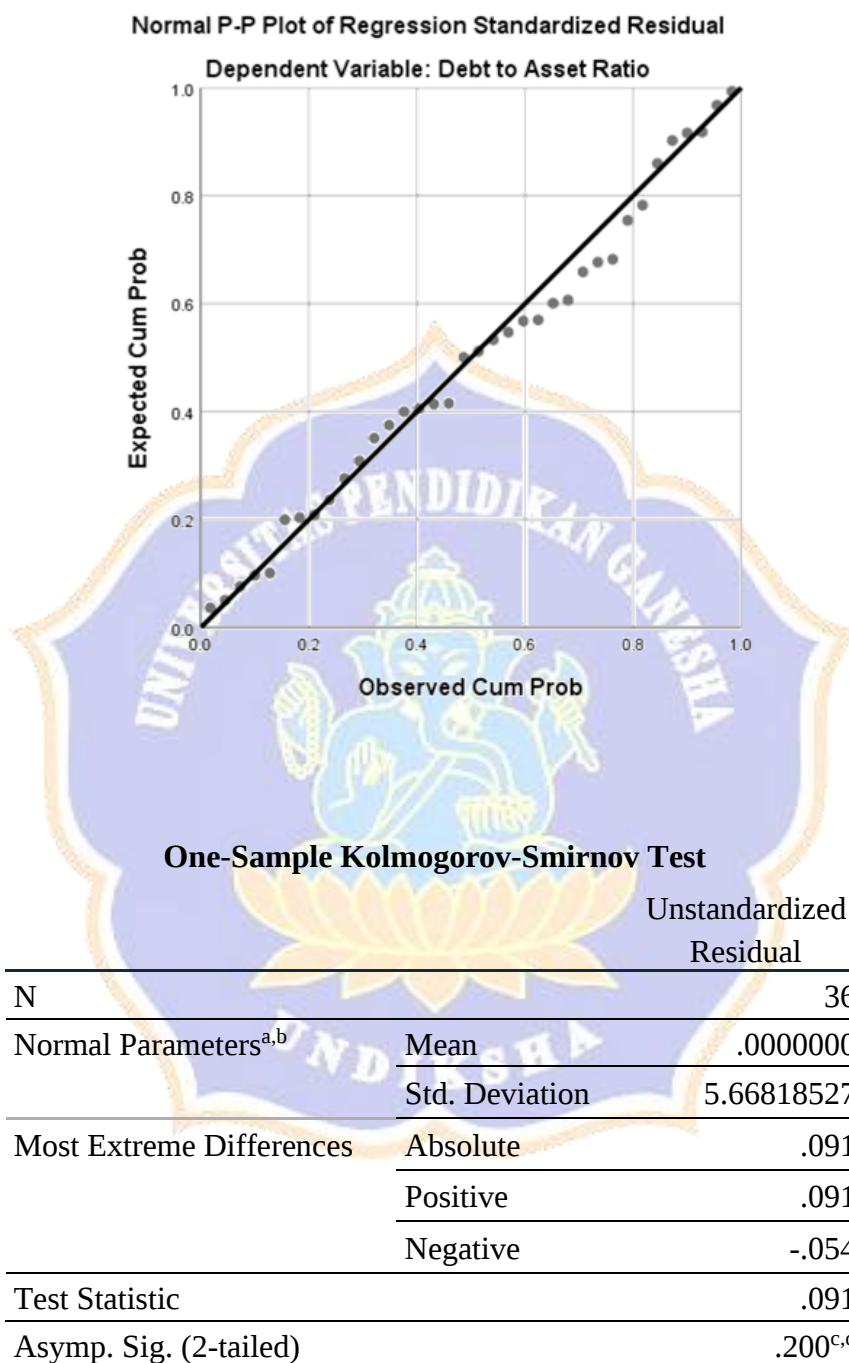
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Return On Assets	36	.382	14.637	4.99275	3.838256
Ukuran Perusahaan	36	26.946	32.158	30.21033	2.315538
Debt to Asset Ratio	36	23.419	49.791	37.07014	7.139368
Valid N (listwise)	36				



Lampiran 07. Hasil Output SPSS 25.0 for Windows Uji Asumsi Klasik

(1) Uji Normalitas



a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

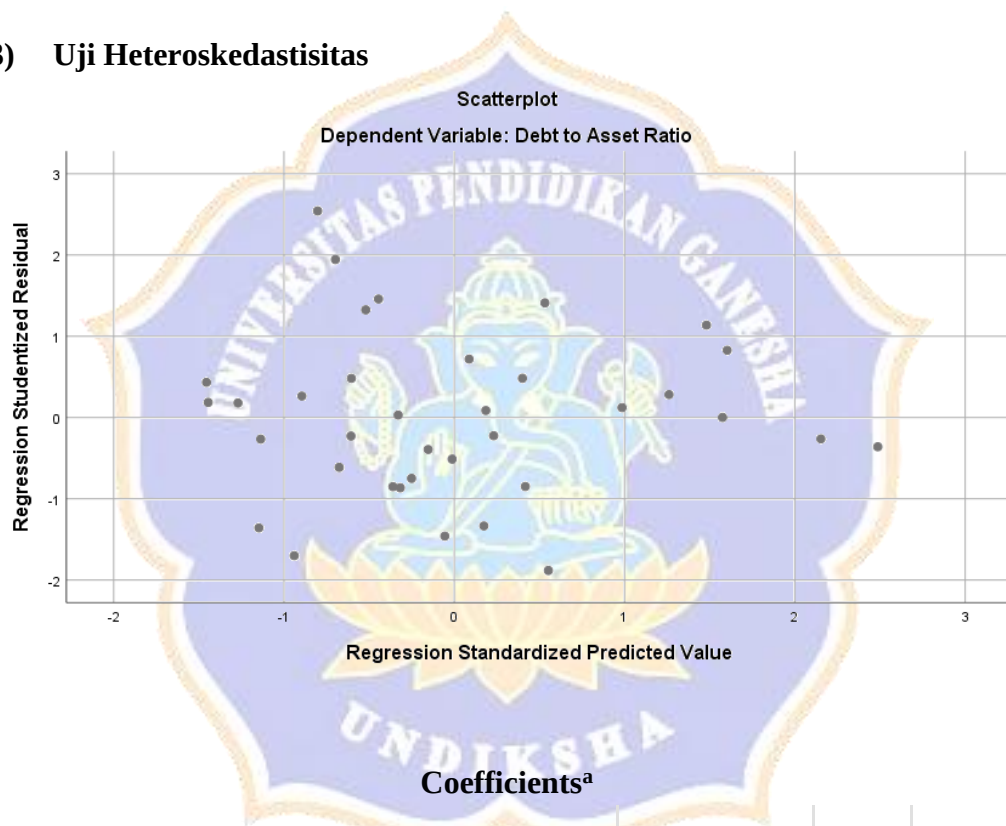
(2) Uji Multikolonieritas

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	Return On Assets	.828	1.208
	Ukuran Perusahaan	.828	1.208

a. Dependent Variable: Debt to Asset Ratio

(3) Uji Heteroskedastisitas



Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	4.804	8.471		.567	.575
	Return On Assets	-.175	.175	-.187	-.996	.327
	Ukuran Perusahaan	.013	.290	.009	.046	.964

a. Dependent Variable: ABRESID

(4) Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.608 ^a	.370	.331	5.837422	2.235

a. Predictors: (Constant), Ukuran Perusahaan, Return On Assets

b. Dependent Variable: Debt to Asset Ratio



Lampiran 08. Hasil Output SPSS 25.0 for Windows Uji Regresi Linier Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.608 ^a	.370	.331	5.83742	.370	9.677	2	33	.000	2.235

a. Predictors: (Constant), Ukuran Perusahaan, Return On Asset

b. Dependent Variable: Debt to Asset Ratio

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error				Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	55.948	13.657		4.097	.000					
	Return On Assets	1.243	.282	.668	4.399	.000	.556	.608	.608	.828	1.208
	Ukuran Perusahaan	-.830	.468	-.269	-1.773	.085	.008	-.295	-.245	.828	1.208

a. Dependent Variable: Debt to Asset Ratio

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	659.479	2	329.739	9.677	.000 ^b
	Residual	1124.491	33	34.075		
	Total	1783.970	35			

a. Dependent Variable: Debt to Asset Ratio

b. Predictors: (Constant), Ukuran Perusahaan, Return On Assets

RIWAYAT HIDUP



Putu Widyani lahir di Singaraja pada tanggal 28 Agustus 2003. Penulis merupakan anak dari pasangan suami istri Bapak Gede Budi dan Ibu Ketut Ardani. Penulis berkebangsaan Indonesia dan beragama Hindu. Penulis beralamat di BR Dinas Sambangan, Kecamatan Sukasada, Kabupaten Buleleng, Provinsi Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 3 Banjar Tegal dan lulus pada tahun 2015. Kemudian penulis melanjutkan SMP Negeri 6 Singaraja dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMA Negeri 1 Singaraja jurusan MIPA dan melanjutkan ke jenjang Sarjana dengan Jurusan Manajemen di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2025 penulis telah menyelesaikan skripsi yang berjudul “Pengaruh *Return On Assets* (ROA) dan Ukuran Perusahaan terhadap *Debt to Asset Ratio* (DAR) pada Perusahaan Sub Sektor *Tobacco* yang Terdaftar di Bursa Efek Indonesia”.

