DAFTAR LAMPIRAN

Lampiran 1. Tabulasi Perhitungan Data Sampel Penelitian

1. Tabulasi Perhitungan Current Asset (CR)

No	KODE	Nama Perusahaan	Tahun	Current Ratio		
				Total Aset Lancar	Total Utang Lancar	CR
1	DVLA	Darya-Varia Laboratoria Tbk.	2018	1,203,372,372,000	416,537,366,000	2.8890
			2019	1,280,212,333,000	439,444,037,000	2.9133
			2022	1,447,973,511,000	482,343,743,000	3.0020
			2023	1,440,981,383,000	504,329,407,000	2.8572
2	INAF	Indofarma Tbk.	2018	867,493,107,334	827,237,832,766	1.0487
			2019	829,103,602,342	440,827,007,421	1.8808
			2022	810,988,701,644	1,025,331,067,523	0.7910
			2023	198,991,900,314	1,231,087,955,072	0.1616
3	KAEF	Kimia Farma Tbk.	2018	6,378,008,236,000	4,745,842,439,000	1.3439
			2019	7,344,787,123,000	7,392,140,277,000	0.9936
			2022	8,179,802,709,000	8,691,263,905,000	0.9412
			2023	5,886,662,752,000	9,409,735,166,000	0.6256
4	KLBF	Kalbe Farma Tbk.	2018	10,648,288,386,726	2,286,167,471,594	4.6577
			2019	11,222,490,978,401	2,577,108,805,851	4.3547
			2022	16,710,229,570,163	4,631,038,459,534	3.6083
			2023	15,917,724,100,560	3,243,168,544,925	4.9081
5	MERK	Merck Tbk.	2018	973,309,659,000	709,437,157,000	1.3719
			2019	675,010,699,000	269,085,165,000	2.5085
			2022	795,587,313,000	239,074,429,000	3.3278
			2023	718,193,526,000	125,031,384,000	5.7441
6	PEHA	Phapros Tbk.	2018	1,008,461,509,000	971,332,958,000	1.0382
			2019	1,198,693,664,000	1,183,749,900,000	1.0126
			2022	948,943,887,000	710,243,131,000	1.3361
			2023	929,532,697,000	728,530,381,000	1.2759
7	PYFA	Pyridam Farma Tbk	2018	91,387,136,759	33,141,647,397	2.7575
			2019	95,946,418,919	27,198,123,189	3.5277
			2022	540,992,487,118	297,388,368,548	1.8191
			2023	570,538,460,472	293,714,677,536	1.9425
8	SCPI	Organon Pharma Indonesia Tbk.	2018	1,343,319,687,000	499,413,906,000	2.6898
			2019	1,114,801,181,000	187,601,510,000	5.9424
			2022	1,060,069,252,000	343,779,135,000	3.0836
			2023	1,146,623,357,000	543,197,619,000	2.1109

No	KODE	Nama Perusahaan	Tahun	Current Ratio		
				Total Aset Lancar	Total Utang lancar	CR
9	SIDO	Industri Jamu dan Farmasi Sido	2018	1,543,597,000,000	368,380,000,000	4.1902
			2019	1,716,235,000,000	416,211,000,000	4.1235
			2022	2,194,242,000,000	541,048,000,000	4.0555
			2023	2,066,770,000,000	461,979,000,000	4.4737
10	TSPC	Tempo Scan Pacific Tbk.	2018	5,130,662,268,849	2,039,075,034,339	2.5162
			2019	5,432,638,388,008	1,953,608,306,055	2.7808
			2022	7,684,414,116,558	3,094,411,014,465	2.4833
			2023	7,591,846,728,494	2,817,179,527,424	2.6948

2. Tabulasi Perhitungan Debt to Equity Ratio (DER)

No	KODE	Nama Perusahaan	Tahun	Rasio Solvabilitas		
				Total Utang	Total Ekuitas	DER
1	DVLA	Darya-Varia Laboratoria Tbk.	2018	482,559,876,000	1,200,261,863,000	0.4020
			2019	523,881,726,000	1,306,078,988,000	0.4011
			2022	605,518,904,000	1,403,620,581,000	0.4314
			2023	637,739,728,000	1,404,432,093,000	0.4541
2	INAF	Indofarma Tbk.	2018	945,703,748,717	496,646,859,858	1.9042
			2019	878,999,867,350	504,935,327,036	1.7408
			2022	1,487,737,061,285	632,496,544,525	2.3522
			2023	1,563,981,735,924	804,152,258,266	1.9449
3	KAEF	Kimia Farma Tbk.	2018	7,182,832,797,000	4,146,258,067,000	1.7324
			2019	10,939,950,304,000	7,412,926,828,000	1.4758
			2022	11,794,566,834,000	8,002,755,711,000	1.4738
			2023	11,192,592,254,000	6,392,705,329,000	1.7508
4	KLBF	Kalbe Farma Tbk.	2018	2,851,611,349,015	15,294,594,796,354	0.1864
			2019	3,559,144,386,553	16,705,582,476,031	0.2131
			2022	5,143,534,873,785	22,097,328,282,329	0.2328
			2023	3,537,546,172,184	23,128,822,818,215	0.1529
5	MERK	Merck Tbk.	2018	744,833,288,000	518,280,401,000	1.4371
			2019	307,049,328,000	594,011,658,000	0.5169
			2022	280,405,591,000	757,241,649,000	0.3703
			2023	161,935,317,000	795,878,793,000	0.2035
6	PEHA	Phapros Tbk.	2018	1,078,865,209,000	789,798,337,000	1.3660
			2019	1,275,109,831,000	821,609,349,000	1.5520
			2022	1,034,464,891,000	771,816,074,000	1.3403
			2023	995,560,359,000	770,327,233,000	1.2924

No	KODE	Nama Perusahaan	Tahun	Rasio Solvabilitas		
				Total Utang	Total Ekuitas	DER
7	PYFA	Pyridam Farma Tbk	2018	68,129,603,054	118,927,560,800	0.5729
			2019	66,060,214,687	124,725,993,563	0.5296
			2022	1,078,211,166,403	442,357,487,241	2.4374
			2023	1,164,172,956,454	357,059,703,979	3.2604
8	SCPI	Organon Pharma Indonesia Tbk.	2018	1,133,297,452,000	502,405,327,000	2.2557
			2019	800,703,906,000	617,000,279,000	1.2977
			2022	376,089,869,000	985,337,400,000	0.3817
			2023	580,899,474,000	840,447,604,000	0.6912
9	SIDO	Industri Jamu dan Farmasi Sido	2018	435,014,000,000	2,902,614,000,000	0.1499
			2019	472,191,000,000	3,064,707,000,000	0.1541
			2022	575,967,000,000	3,505,475,000,000	0.1643
			2023	504,765,000,000	3,385,941,000,000	0.1491
10	TSPC	Tempo Scan Pacific Tbk.	2018	2,437,126,989,832	5,432,848,070,494	0.4486
			2019	2,581,733,610,850	5,791,035,969,893	0.4458
			2022	3,778,216,973,720	7,550,757,105,430	0.5004
			2023	3,250,094,041,108	8,065,636,792,302	0.4030

3. Tabulasi Perhitungan Total Aset Turn Over (TATO)

No	KODE	Nama Perusahaan	Tahun	Rasio Aktivitas		
				Penjualan	Total Altiva	TATO
1	DVLA	Darya-Varia Laboratoria Tbk.	2018	1,699,657,296,000	1,682,821,739,000	1.0100
			2019	1,813,020,278,000	1,829,960,714,000	0.9907
			2022	1,917,041,442,000	2,009,139,485,000	0.9542
			2023	1,890,887,506,000	2,042,171,821,000	0.9259
2	INAF	Indofarma Tbk.	2018	1,592,979,941,258	1,442,350,608,575	1.1044
			2019	1,359,175,249,655	1,383,935,194,386	0.9821
			2022	980,370,552,490	1,481,412,095,840	0.6618
			2023	523,599,087,434	759,828,977,658	0.6891
3	KAEF	Kimia Farma Tbk.	2018	8,459,247,287,000	11,329,090,864,000	0.7467
			2019	9,400,535,476,000	18,352,877,132,000	0.5122
			2022	9,232,675,971,000	19,797,322,545,000	0.4664
			2023	9,965,033,049,000	17,585,297,583,000	0.5667
4	KLBF	Kalbe Farma Tbk.	2018	21,074,306,186,027	18,146,206,145,369	1.1614
			2019	22,633,476,361,038	20,264,726,862,584	1.1169
			2022	24,533,582,646,719	27,241,313,825,674	0.9006
			2023	30,441,134,877,618	27,857,567,182,323	1.0927

No	KODE	Nama Perusahaan	Tahun	Rasio Aktivitas		
				Penjualan	Total Altiva	TATO
5	MERK	Merck Tbk.	2018	611,958,076,000	1,263,113,689,000	0.4845
			2019	744,634,530,000	901,060,986,000	0.8264
			2022	1,124,599,738,000	1,037,647,240,000	1.0838
			2023	961,433,965,000	950,814,110,000	1.0112
6	PEHA	Phapros Tbk.	2018	1,022,969,624,000	1,868,663,546,000	0.5474
			2019	1,105,420,197,000	2,096,719,180,000	0.5272
			2022	1,168,474,434,000	1,806,280,965,000	0.6469
			2023	1,014,129,711,000	1,765,887,592,000	0.5743
7	PYFA	Pyridam Farma Tbk	2018	250,445,853,354	187,057,163,854	1.3389
			2019	247,114,772,587	190,786,208,250	1.2952
			2022	715,425,027,099	1,520,568,653,644	0.4705
			2023	702,067,615,605	1,521,232,660,433	0.4615
8	SCPI	Organon Pharma Indonesia Tbk.	2018	2,205,541,657,000	1,635,702,779,000	1.3484
			2019	11,841,268,073,000	1,417,704,185,000	8.3524
			2022	2,339,387,755,000	1,361,427,269,000	1.7183
			2023	2,747,529,515,000	1,421,347,078,000	1.9330
9	SIDO	Industri Jamu dan Farmasi Sido	2018	2,763,292,000,000	3,337,628,000,000	0.8279
			2019	3,067,434,000,000	3,536,898,000,000	0.8673
			2022	3,865,523,000,000	4,081,442,000,000	0.9471
			2023	3,565,930,000,000	3,890,706,000,000	0.9165
10	TSPC	Tempo Scan Pacific Tbk.	2018	10,088,118,830,780	7,869,975,060,326	1.2818
			2019	10,993,842,057,747	8,372,769,580,743	1.3130
			2022	12,254,369,318,120	11,328,974,079,150	1.0817
			2023	13,119,784,555,987	11,315,730,833,410	1.1594

4. Tabulasi Perhitungan Return n Equity (ROE)

No	KODE	Nama Perusahaan	Tahun	Rasio Profitabilitas		
				Laba Besih	Ekuitas	ROE
1	DVLA	Darya-Varia Laboratoria Tbk.	2018	200,651,968,000	1,200,261,863,000	0.1672
			2019	221,783,249,000	1,306,078,988,000	0.1698
			2022	149,375,011,000	1,403,620,581,000	0.1064
			2023	146,336,365,000	1,404,432,093,000	0.1042
2	INAF	Indofarma Tbk.	2018	-32,736,482,313	496,646,859,858	-0.0659
			2019	7,961,966,026	504,935,327,036	0.0158
			2022	-457,649,309,385	632,496,544,500	-0.7236
			2023	-721,000,075,536	804,152,258,266	-0.8966

No	KODE	Nama Perusahaan	Tahun	Rasio Profitabilitas		
				Laba Besih	**Ekuitas**	**ROE**
3	KAEF	Kimia Farma Tbk.	**2018**	535,085,322,000	4,146,258,067,000	0.1291
			2019	15,890,439,000	7,412,926,828,000	0.0021
			2022	-126,024,418,000	8,002,755,711,000	-0.0157
			2023	-1,821,483,017,000	6,392,705,329,000	-0.2849
4	KLBF	Kalbe Farma Tbk.	**2018**	2,497,261,964,757	15,294,594,796,354	0.1633
			2019	2,537,601,823,645	16,705,582,476,031	0.1519
			2022	2,454,861,412,231	22,097,328,282,329	0.1111
			2023	2,778,484,612,541	23,128,822,818,215	0.1201
5	MERK	Merck Tbk.	**2018**	37,377,736,000	518,280,401,000	0.0721
			2019	78,256,797,000	594,011,658,000	0.1317
			2022	179,837,759,000	757,241,649,000	0.2375
			2023	178,240,003,000	795,878,793,000	0.2240
6	PEHA	Phapros Tbk.	**2018**	133,292,514,000	789,798,337,000	0.1688
			2019	102,310,124,000	821,609,349,000	0.1245
			2022	27,395,254,000	771,816,074,000	0.0355
			2023	6,012,112,000	770,327,233,000	0.0078
7	PYFA	Pyridam Farma Tbk	**2018**	8,447,447,988	118,927,560,800	0.0710
			2019	9,342,718,039	124,725,993,563	0.0749
			2022	-275,472,011,358	442,357,487,241	-0.6227
			2023	-85,226,477,250	357,059,703,979	-0.2387
8	SCPI	Organon Pharma Indonesia Tbk.	**2018**	127,091,642,000	502,405,327,000	0.2530
			2019	112,652,526,000	617,000,279,000	0.1826
			2022	174,782,102,000	985,337,400,000	0.1774
			2023	187,701,804,000	840,447,604,000	0.2233
9	SIDO	Industri Jamu dan Farmasi Sido	**2018**	663,849,000,000	2,902,614,000,000	0.2287
			2019	807,689,000,000	3,064,707,000,000	0.2635
			2022	1,104,714,000,000	3,505,475,000,000	0.3151
			2023	950,648,000,000	3,385,941,000,000	0.2808
10	TSPC	Tempo Scan Pacific Tbk.	**2018**	540,378,145,887	5,432,848,070,494	0.0995
			2019	595,154,912,874	5,791,035,969,893	0.1028
			2022	1,037,527,882,044	7,550,757,105,430	0.1374
			2023	1,250,247,953,060	8,065,636,792,302	0.1550

Lampiran 2. Output SPSS

1. Analisis Statistik Deskriptif

a. Statistik Deskriptif Rasio Likuiditas

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Rasio Likuiditas/CR Sebelum Covid-19	20	.9936	5.9424	2.727048	1.4083213
Rasio Likuiditas/CR Setelah Covid-19	20	.1616	5.7441	2.562115	1.5103897
Valid N (listwise)	20				

b. Statistik Deskriptif Rasio Solvabilitas

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Rasio Solvabilitas/DER Sebelum Covid-19	20	.1499	2.2557	.939107	.6895492
Rasio Solvabilitas/DER Setelah Covid-19	20	.1491	3.2604	.999340	.9276785
Valid N (listwise)	20				

c. Statistik Deskriptif Rasio Aktivitas

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Rasio Efektivitas/TATO Sebelum Covid-19	20	.4845	8.3524	1.331748	1.6777571
Rasio Efektivitas/TATO Setelah Covid-19	20	.4615	1.9330	.913081	.3886824
Valid N (listwise)	20				

e. Statistik Deskriptif Rasio Profitabilitas

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Rasio Profitabilitas/ROE Sebelum Covid-19	20	-.0659	.2635	.125317	.0828538
Rasio Profitabilitas/ROE Setelah Covid-19	20	-.8966	.3151	-.027332	.3477686
Valid N (listwise)	20				

2. Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Rasio Likuiditas/CR Sebelum Covid-19	.147	20	.200*	.930	20	.151
Rasio Likuiditas/CR Setelah Covid-19	.092	20	.200*	.977	20	.895
Rasio Solvabilitas/DER Sebelum Covid-19	.252	20	.002	.875	20	.014
Rasio Solvabilitas/DER Setelah Covid-19	.255	20	.001	.840	20	.004
Rasio Efektivitas/TATO Sebelum Covid-19	.446	20	.000	.391	20	.000
Rasio Efektivitas/TATO Setelah Covid-19	.172	20	.123	.876	20	.015
Rasio Profitabilitas/ROE Sebelum Covid-19	.106	20	.200*	.970	20	.759
Rasio Profitabilitas/ROE Setelah Covid-19	.263	20	.001	.792	20	.001

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

a. Lilliefors Significance Correction

4. Uji Hipotesis

a. Uji Hipotesis Rasio Likuiditas

Test Statistics[a]

	Rasio Likuiditas/CR Setelah Covid-19 - Rasio Likuiditas/CR Sebelum Covid-19
Z	-.597[b]
Asymp. Sig. (2-tailed)	.550

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

b. Uji Hipotesis Rasio Solvabilitas

Test Statistics[a]

	Rasio Solvabilitas/DER Setelah Covid-19 - Rasio Solvabilitas/DER Sebelum Covid-19
Z	-.075[b]
Asymp. Sig. (2-tailed)	.940

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

c. Uji Hipotesis Rasio Aktivitas

Test Statistics[a]

	Rasio Efektivitas/TATO Setelah Covid-19 - Rasio Efektivitas/TATO Sebelum Covid-19
Z	-1.456[b]
Asymp. Sig. (2-tailed)	.145

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

e. Uji Hipotesis Rasio Profitabilitas

Test Statistics[a]

	Rasio Profitabilitas/ROE Setelah Covid-19 - Rasio Profitabilitas/ROE Sebelum Covid-19
Z	-2.053[b]
Asymp. Sig. (2-tailed)	.040

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

UNIVERSITAS PENDIDIKAN GANESHA
UNDIKSHA

RIWAYAT HIDUP

Luh Putu Mas Sintia Arsani Dewi lahir di Bungkulan 10 Maret 1999. Penulis merupakan anak pertama dari pasangan suami istri I Ketut Cipta Arsa dan Ni Made Cipta Dewi. Penulis memiliki dua adik laki-laki, penulis beragama Hindu dan berkebangsaan Indonesia. Penulis beralamat di Jalan Gunung Guntur, Padangsambian Klod, Denpasar Barat, Bali, 80117.

Penulis menyelesaikan pendidikan dasar di SDN 5 Padangsambian lulusan tahun 2011. Kemudian melanjutkan pendidikan ke sekolah menengah di SMPN 2 Denpasar lulus pada tahun 2014. Tahun 2017 penulis lulus dari sekolah menengah di SMAN 5 Denpasar. Setelah itu penulis melanjutkan pendidikan ke Universitas Pendidikan Ganesha pada tahun 2017 Jurusan Akuntansi Program S1. Sampai dengan penulisan skripsi ini penuis masih terdaftar sebagai mahasiswa Akuntansi S1 Universitas Pendidikan Ganesha