



Lampiran 1 Perhitungan Variabel Pertumbuhan Penjualan

KODE PERUSAHAAN	TAHUN	Penjualan 1	Penjualan T-1	Penjualan	%	Sales Growth
AIMS	2021	25707068900	17491507353	8215561547	100	46.96885969
AIMS	2022	47539986604	25707068900	21832917704	100	84.9296269
AIMS	2023	42086952436	47539986604	-5453034168	100	-11.47041587
AKRA	2021	4.04097E+11	2.95532E+11	1.08565E+11	100	36.73552004
AKRA	2022	4.0647E+11	4.04097E+11	2372312102	100	0.587064579
AKRA	2023	3.63741E+11	4.0647E+11	-42728433026	100	-10.51208552
ALDO	2021	60229465960	29988864164	30240601796	100	100.839437
ALDO	2022	1.14999E+11	60229465960	54769402370	100	90.98546417
ALDO	2023	1.05143E+11	1.14999E+11	-9855586240	100	-8.570159327
ALKA	2021	980326231	884575360	95750871	100	10.82450126
ALKA	2022	1375279833	980326231	394953602	100	40.28797654
ALKA	2023	1741978238	1375279833	366698405	100	26.66354848
ANTM	2021	8136563	7726945	409618	100	5.301163655
ANTM	2022	8572135	8136563	435572	100	5.353267713
ANTM	2023	8982544	8572135	410409	100	4.787710413
APLI	2021	2.76523E+11	2.55667E+11	20856129861	100	8.157535167
APLI	2022	2.81984E+11	2.76523E+11	5460888104	100	1.974839152
APLI	2023	2.77803E+11	2.81984E+11	-4181175318	100	-1.482770032
BESS	2021	1.88476E+11	1.98215E+11	-9739652969	100	-4.913676637
BESS	2022	1.84206E+11	1.88476E+11	-4269495513	100	-2.265278464
BESS	2023	1.81084E+11	1.84206E+11	-3121877563	100	-1.694774891
BRNA	2021	1.64564E+12	1.61639E+12	29246652598	100	1.809380772
BRNA	2022	1.70609E+12	1.64564E+12	60455673191	100	3.673694769
BRNA	2023	1.77991E+12	1.70609E+12	73814814502	100	4.326542405
BSQL	2021	2.3479E+12	1.03508E+12	1.31282E+12	100	126.8333653
BSQL	2022	5.17138E+12	2.3479E+12	2.82348E+12	100	120.2553706
BSQL	2023	6.09405E+12	5.17138E+12	9.22671E+11	100	17.84188763
CLPI	2021	1670829	1672368	-1539	100	-0.0920252
CLPI	2022	1758131	1670829	87302	100	5.225070908
CLPI	2023	1825584	1758131	67453	100	3.836631059
CNKO	2021	3.18296E+11	2.96492E+11	21804088202	100	7.354018477
CNKO	2022	4.24782E+11	3.18296E+11	1.06486E+11	100	33.45485563
CNKO	2023	5.71541E+11	4.24782E+11	1.46759E+11	100	34.54926411
DEWA	2021	90542840629	1.12449E+11	-21906416010	100	-19.4811568
DEWA	2022	98694773171	90542840629	8151932542	100	9.003398265
DEWA	2023	1.22458E+11	98694773171	23763598721	100	24.07786953
ELSA	2021	2702959888	2230113093	472846795	100	21.20281687
ELSA	2022	3105631649	2702959888	402671761	100	14.89743754
ELSA	2023	2723631493	3105631649	-382000156	100	-12.30024031
INPS	2021	1.45727E+12	1.10592E+12	3.51346E+11	100	31.76954651
INPS	2022	1.40191E+12	1.45727E+12	-55352689358	100	-3.798390543
INPS	2023	1.6525E+12	1.40191E+12	2.50582E+11	100	17.87428162
INTP	2021	3470466702	2044132602	1426334100	100	69.77698505
INTP	2022	4131540432	3470466702	661073730	100	19.04855418
INTP	2023	2691073803	3551740432	-860666629	100	-24.23225023
KOPI	2021	38445595	27372461	11073134	100	40.45355659
KOPI	2022	45930356	38445595	7484761	100	19.46844886
KOPI	2023	41047683	45930356	-4882673	100	-10.63060125
PTBA	2021	4.20717E+11	3.25538E+11	95179280907	100	29.23751953
PTBA	2022	5.26828E+11	4.20717E+11	1.06111E+11	100	25.22137149
PTBA	2023	4.69139E+11	5.26828E+11	-57689359720	100	-10.95031858

RUIS	2021	1051423115	1123569559	-72146444	100	-6.421181797
RUIS	2022	1053041832	1051423115	1618717	100	0.153954861
RUIS	2023	1000204936	1053041832	-52836896	100	-5.017549578
SGER	2021	8.38134E+11	7.72342E+11	65792119635	100	8.51852451
SGER	2022	8.30942E+11	8.38134E+11	-7191412497	100	-0.858026733
SGER	2023	8.06307E+11	8.30942E+11	-24635587956	100	-2.96477672
SRSN	2021	5.20717E+11	3.94018E+11	1.26699E+11	100	32.15573625
SRSN	2022	4.78207E+11	5.20717E+11	-42510163534	100	-8.163778326
SRSN	2023	3.78122E+11	4.78207E+11	-1.00085E+11	100	-20.92913681
TALF	2021	14771906	14184322	587584	100	4.142489151
TALF	2022	16328278	14771906	1556372	100	10.53602697
TALF	2023	17949756	16328278	1621478	100	9.930489914
TCPI	2021	1.04789E+12	1.0221E+12	25790139675	100	2.52324755
TCPI	2022	1.3181E+12	1.04789E+12	2.70209E+11	100	25.78601489
TCPI	2023	1.2629E+12	1.3181E+12	-55204295035	100	-4.188170193
UNIQ	2021	907832649	890996866	16835783	100	1.889544581
UNIQ	2022	977707591	907832649	69874942	100	7.696896788
UNIQ	2023	1026705444	977707591	48997853	100	5.011503792
WOWS	2021	29261468	17325192	11936276	100	68.89549045
WOWS	2022	42648590	29261468	13387122	100	45.75000133
WOWS	2023	38488867	42648590	-4159723	100	-9.753483058

Lampiran 2 Perhitungan Variabel Struktur Modal

KODE PERUSAHAAN	TAHUN	TOTAL HUTANG	TOTAL EKUITAS	DER
AIMS	2021	12209620623	11298965113	1.080596364
AIMS	2022	14032797261	13154810775	1.066742616
AIMS	2023	16211665604	14042957513	1.154433857
AKRA	2021	2.36217E+11	4.31191E+11	0.547823377
AKRA	2022	2.80314E+11	4.92352E+11	0.569337306
AKRA	2023	1.17256E+11	5.72538E+11	0.204800593
ALDO	2021	1.54128E+11	94557515350	1.629995515
ALDO	2022	1.6169E+11	1.08598E+11	1.488885204
ALDO	2023	1.31661E+11	1.2354E+11	1.065738782
ALKA	2021	2431647038	-1224804402	-1.985334992
ALKA	2022	2190849128	-1284956578	-1.70499857
ALKA	2023	2303406754	-1326954810	-1.735859229
ANTM	2021	3456723	3778134	0.914928639
ANTM	2022	4718878	4117211	1.146134604
ANTM	2023	5015604	4334784	1.157059729
APLI	2021	3.21776E+11	93728111659	3.433075583
APLI	2022	2.02143E+11	98448789292	2.053276021
APLI	2023	1.02389E+11	98997456277	1.034255939
BESS	2021	49549776710	89630955007	0.552819913
BESS	2022	1.59714E+11	97878113372	1.631767871
BESS	2023	2.44807E+11	1.00433E+11	2.437509526
BRNA	2021	8.13265E+11	4.84312E+11	1.679216136
BRNA	2022	7.44435E+11	5.23114E+11	1.42308503
BRNA	2023	7.92253E+11	5.49476E+11	1.441834517
BSML	2021	8.02903E+11	4.34182E+11	1.8492303
BSML	2022	2.35836E+12	1.01213E+12	2.330091406
BSML	2023	3.03754E+12	1.48177E+12	2.049945102

CLPI	2021	1307023	1540273	0.848565806
CLPI	2022	1161845	1648024	0.704992767
CLPI	2023	1413313	2095940	0.674309856
CNKO	2021	8.55975E+11	3.38545E+11	2.528394257
CNKO	2022	8.62437E+11	3.28081E+11	2.628732073
CNKO	2023	7.39259E+11	2.58706E+11	2.857522383
DEWA	2021	1.54329E+11	5.60381E+11	0.275400912
DEWA	2022	1.46407E+11	6.79233E+11	0.215547654
DEWA	2023	1.43271E+11	5.22951E+11	0.273966232
ELSA	2021	1872726945	1463013414	1.280047693
ELSA	2022	1819078887	1771465877	1.026877746
ELSA	2023	1699640104	1651929274	1.028881884
INPS	2021	5.07407E+11	7.03403E+11	0.721360581
INPS	2022	8.03638E+11	7.65169E+11	1.050275247
INPS	2023	9.41765E+11	8.09938E+11	1.162762288
INTP	2021	370570531	128822522	2.876597393
INTP	2022	455181958	183770843	2.476899766
INTP	2023	131385685	208358088	0.630576361
KOPI	2021	12079056	20837098	0.579689936
KOPI	2022	9925211	23712060	0.418572279
KOPI	2023	11685659	31165670	0.374952921
PTBA	2021	2.00246E+11	2.31035E+11	0.866734838
PTBA	2022	1.89587E+11	2.78955E+11	0.679633142
PTBA	2023	1.56658E+11	3.33849E+11	0.469246409
RUIS	2021	1169605173	851035084	1.374332498
RUIS	2022	1151060192	718899470	1.601142079
RUIS	2023	1078808156	642688472	1.678586443
SGER	2021	2.67676E+11	5.06351E+11	0.528637352
SGER	2022	2.37698E+11	5.22148E+11	0.455230983
SGER	2023	2.20775E+11	5.55727E+11	0.397272925
SRSN	2021	1.31139E+11	3.7956E+11	0.345502764
SRSN	2022	79040070257	4.1697E+11	0.189557959
SRSN	2023	55968674064	4.36599E+11	0.128192342
TALF	2021	5515150	20620964	0.267453549
TALF	2022	6139263	19566906	0.313757474
TALF	2023	8680134	20969511	0.413940697
TCPI	2021	5.22246E+11	1.04768E+12	0.498476511
TCPI	2022	6.10875E+11	1.18641E+12	0.514895498
TCPI	2023	5.16517E+11	1.21735E+12	0.424295872
UNIQ	2021	251955480	608207428	0.41425913
UNIQ	2022	215259872	658342429	0.326972503
UNIQ	2023	293010331	710587520	0.412349391
WOWS	2021	11869979	24253724	0.489408513
WOWS	2022	16443161	28916046	0.568651779
WOWS	2023	17201993	21563196	0.797747838

Lampiran 3 Perhitungan Variabel Likuiditas

KODE PERUSAHAAN	TAHUN	ASET LANCAR	HUTANG LANCAR	CR
AIMS	2021	12022678362	9306841393	1.291810815
AIMS	2022	15841294251	11280491593	1.404308857
AIMS	2023	18121051657	12533377808	1.445823459
AKRA	2021	1.37475E+11	1.10884E+11	1.239813663
AKRA	2022	2.13871E+11	1.81429E+11	1.178809689
AKRA	2023	1.06933E+11	84520364386	1.26517305
ALDO	2021	42277554532	27859222189	1.51754253
ALDO	2022	55194011071	54200708953	1.018326368
ALDO	2023	44172130192	39001132940	1.132585822
ALKA	2021	557796856	1717108630	0.324846574
ALKA	2022	357342129	1567490086	0.227970902
ALKA	2023	478128660	1727957485	0.276701634
ANTM	2021	4446784	2561234	1.736188103
ANTM	2022	5287016	3531761	1.496991444
ANTM	2023	5690741	4005362	1.420780693
APLI	2021	38529570168	2.95685E+11	0.130306123
APLI	2022	39833266109	2.44382E+11	0.162996086
APLI	2023	33086858276	2.32781E+11	0.142137515
BESS	2021	67657852213	43021745967	1.572643106
BESS	2022	89651889479	62933439049	1.424550936
BESS	2023	92613434964	1.07031E+11	0.865297899
BRNA	2021	7.05433E+11	6.14887E+11	1.147257035
BRNA	2022	7.12549E+11	5.6612E+11	1.258653621
BRNA	2023	8.44576E+11	6.17852E+11	1.366954594
BSML	2021	1.16202E+12	7.92866E+11	1.465592662
BSML	2022	3.31254E+12	2.3442E+12	1.413077514
BSML	2023	4.36427E+12	2.90988E+12	1.499810623
CLPI	2021	762722	954930	0.798720325
CLPI	2022	702956	859876	0.817508571
CLPI	2023	800686	889080	0.900578126
CNKO	2021	1.49807E+11	1.54573E+11	0.969163097
CNKO	2022	2.20936E+11	1.61699E+11	1.366342062
CNKO	2023	2.60627E+11	2.35684E+11	1.105832839
DEWA	2021	1.02651E+11	69949744633	1.467500311
DEWA	2022	3.27996E+11	1.32567E+11	2.474195983
DEWA	2023	2.70029E+11	99115336099	2.724387857
ELSA	2021	1304656069	1162789501	1.122005374
ELSA	2022	1377131024	1110996403	1.239545889
ELSA	2023	1245292854	1065296093	1.168964068
INPS	2021	7.10234E+11	3.87942E+11	1.83077149
INPS	2022	7.14111E+11	5.08008E+11	1.405708979
INPS	2023	8.76816E+11	6.80008E+11	1.28941967
INTP	2021	488110333	368953409	1.322959271
INTP	2022	626370439	454365258	1.378561472
INTP	2023	327422815	128984204	2.538472192
KOPI	2021	11728143	6562383	1.787177463
KOPI	2022	11694779	5971662	1.958379259
KOPI	2023	20064546	8576440	2.339495875

PTBA	2021	1.73575E+11	1.30517E+11	1.329901151
PTBA	2022	2.23009E+11	1.24402E+11	1.792640055
PTBA	2023	2.31702E+11	90785195067	2.55220186
RUIS	2021	405198035	653818710	0.619740654
RUIS	2022	395074953	516955676	0.764233708
RUIS	2023	387211481	367207775	1.05447517
SGER	2021	6.31446E+11	2.56851E+11	2.458411386
SGER	2022	6.22172E+11	2.27593E+11	2.733703252
SGER	2023	6.57741E+11	2.07256E+11	3.173561486
SRSN	2021	3.00178E+11	1.19544E+11	2.511031849
SRSN	2022	51402186884	64986014695	0.79097306
SRSN	2023	50498730189	78998765942	0.639234418
TALF	2021	11336733	4646506	2.439840388
TALF	2022	10312090	4822152	2.138482984
TALF	2023	9228033	7368187	1.252415689
TCPI	2021	5.21289E+11	2.66457E+11	1.956369725
TCPI	2022	6.14756E+11	3.65103E+11	1.683788183
TCPI	2023	5.32278E+11	2.63777E+11	2.0179066
UNIQ	2021	528387932	213017466	2.480491116
UNIQ	2022	538289996	191188510	2.815493442
UNIQ	2023	592551321	205361384	2.885407711
WOWS	2021	18211500	7500647	2.427990545
WOWS	2022	24432148	10701780	2.282998529
WOWS	2023	15148356	9968101	1.519683238

Lampiran 4 Perhitungan Variabel Kinerja Keuangan

KODE PERUSAHAAN	TAHUN	LABA BERSIH SETELAH PAJAK	TOTAL ASET	%	ROA
AIMS	2022	1135001756	23508585736	100	4.828030783
AIMS	2023	2479059157	27187608036	100	9.118342275
AIMS	2021	3078469701	30254623117	100	10.17520426
AKRA	2021	1.12465E+11	6.67408E+11	100	16.85105634
AKRA	2022	55922236073	7.72666E+11	100	7.237564939
AKRA	2023	79450034686	6.89803E+11	100	11.51777995
ALDO	2021	4376214467	2.48686E+11	100	1.759736077
ALDO	2022	16021015616	2.70288E+11	100	5.927386029
ALDO	2023	17071810215	2.55201E+11	100	6.689549189
ALKA	2021	-75252935	1206842636	100	-6.235521745
ALKA	2022	-59452458	905892550	100	-6.562859801
ALKA	2023	-41782216	976451944	100	-4.278983339
ANTM	2021	108852	7234857	100	1.504549433
ANTM	2022	290595	8836089	100	3.288728758
ANTM	2023	406604	9350388	100	4.34852543
APLI	2021	-31191934714	4.15504E+11	100	-7.507015452
APLI	2022	-38149330367	3.10491E+11	100	-12.28676229
APLI	2023	120527336	2.93286E+11	100	0.04109549
BESS	2021	1845557734	1.39181E+11	100	1.326015255
BESS	2022	6939941628	2.57592E+11	100	2.69415543
BESS	2023	2431270342	3.45241E+11	100	0.704224927

BRNA	2021	18335466460	1.29758E+12	100	1.413053817
BRNA	2022	20111351869	1.26755E+12	100	1.586632715
BRNA	2023	14188438899	1.34173E+12	100	1.057474016
BSML	2021	2.02568E+11	1.23708E+12	100	16.37462643
BSML	2022	5.90931E+11	3.3705E+12	100	17.53247106
BSML	2023	6.81306E+11	4.51931E+12	100	15.07545246
CLPI	2021	84578	2847296	100	2.970467419
CLPI	2022	115667	2809869	100	4.116455251
CLPI	2023	188678	3509253	100	5.376585843
CNKO	2021	-9467559696	5.1602E+11	100	-1.834728989
CNKO	2022	22935664021	5.81518E+11	100	3.944102068
CNKO	2023	42484604236	7.26266E+11	100	5.849731289
DEWA	2021	-33855579284	7.1471E+11	100	-4.73696632
DEWA	2022	-27661790752	6.79233E+11	100	-4.072506828
DEWA	2023	-9959386254	6.66222E+11	100	-1.494904724
ELSA	2021	147822236	3335740359	100	4.431467083
ELSA	2022	211687105	3590544764	100	5.895682102
ELSA	2023	-29657403	3351569378	100	-0.884881071
INPS	2021	1.00771E+11	1.21081E+12	100	8.322615115
INPS	2022	65764485236	1.56881E+12	100	4.192006239
INPS	2023	2432375361	1.7517E+12	100	0.138857784
INTP	2021	17445033	499393053	100	3.493247032
INTP	2022	48041219	638952801	100	7.518743
INTP	2023	42011492	339743773	100	12.36564003
KOPI	2021	1861740	32916154	100	5.656007078
KOPI	2022	3820964	33637271	100	11.35931628
KOPI	2023	3077648	42851329	100	7.182152974
PTBA	2021	23227293962	4.31281E+11	100	5.385656362
PTBA	2022	45599138683	4.68542E+11	100	9.73213715
PTBA	2023	50400590817	4.90507E+11	100	10.27520502
RUIS	2021	193272827	2020640257	100	9.564930043
RUIS	2022	136403681	1869959662	100	7.294471842
RUIS	2023	81067408	1721496628	100	4.709123833
SGER	2021	42901553168	7.74027E+11	100	5.542643711
SGER	2022	35436588834	7.59846E+11	100	4.663656308
SGER	2023	52708357739	7.76502E+11	100	6.787920702
SRSN	2021	11036924395	5.10699E+11	100	2.16114248
SRSN	2022	24502371311	4.96011E+11	100	4.939889296
SRSN	2023	17498891902	4.92568E+11	100	3.552584885
TALF	2021	1788496	26136114	100	6.843006577
TALF	2022	1842434	25706169	100	7.167283464
TALF	2023	1950266	29649645	100	6.577704387
TCPI	2021	22437585810	1.56993E+12	100	1.429209373
TCPI	2022	44313085815	1.79728E+12	100	2.465562755
TCPI	2023	38451208502	1.73387E+12	100	2.21765559
UNIQ	2021	26542985	860162908	100	3.085809066
UNIQ	2022	33640328	876602301	100	3.837581531
UNIQ	2023	58018151	936697851	100	6.193902435
WOWS	2021	8036888	36123703	100	22.24823961
WOWS	2022	12779427	45359207	100	28.17383249
WOWS	2023	6292521	38765189	100	16.23240119

Lampiran 5 Tabulasi Data

Kode	Pertumbuhan Penjualan	Struktur Modal	Likuiditas	Kinerja Keuangan
AIMS	46.97	1.08	1.29	4.83
AIMS	84.93	1.07	1.4	9.12
AIMS	-11.47	1.15	1.45	10.18
AKRA	36.74	0.55	1.24	16.85
AKRA	0.59	0.57	1.18	7.24
AKRA	-10.51	0.2	1.27	11.52
ALDO	100.84	1.63	1.52	1.76
ALDO	90.99	1.49	1.02	5.93
ALDO	-8.57	1.07	1.13	6.69
ALKA	10.82	-1.99	0.32	-6.24
ALKA	40.29	-1.7	0.23	-6.56
ALKA	26.66	-1.74	0.28	-4.28
ANTM	5.3	0.91	1.74	1.5
ANTM	5.35	1.15	1.5	3.29
ANTM	4.79	1.16	1.42	4.35
APLI	8.16	3.43	0.13	-7.51
APLI	1.97	2.05	0.16	-12.28
APLI	-1.48	1.03	0.14	0.04
BESS	-4.91	0.55	1.57	1.33
BESS	-2.27	1.63	1.42	2.69
BESS	-1.69	2.44	0.87	0.7
BRNA	1.81	1.68	1.15	1.41
BRNA	3.67	1.42	1.26	1.59
BRNA	4.33	1.44	1.37	1.06
BSML	126.84	1.85	1.47	16.37
BSML	120.25	2.33	1.41	17.53
BSML	17.84	2.05	1.5	15.08
CLPI	-0.09	0.85	0.8	2.97
CLPI	5.23	0.7	0.82	4.12
CLPI	3.84	0.67	0.9	5.38
CNKO	7.35	2.53	0.97	-1.83
CNKO	33.45	2.62	1.37	3.94
CNKO	34.55	2.86	1.11	5.85
DEWA	-19.48	0.28	1.47	-4.74
DEWA	9	0.22	2.47	-4.07
DEWA	24.08	0.27	2.72	-1.49

ELSA	21.2	1.28	1.12	4.43
ELSA	14.9	1.03	1.24	5.9
ELSA	-12.3	1.03	1.17	-0.88
INPS	31.77	0.72	1.83	8.32
INPS	-3.8	1.05	1.41	4.19
INPS	17.87	1.16	1.29	0.14
INTP	69.78	2.88	1.32	3.49
INTP	19.05	2.48	1.38	7.52
INTP	-24.23	0.63	2.54	12.37
KOPI	40.45	0.58	1.79	5.66
KOPI	19.47	0.42	1.96	11.36
KOPI	-10.63	0.37	2.34	7.18
PTBA	29.24	0.87	1.33	5.39
PTBA	25.22	0.68	1.79	9.73
PTBA	-10.95	0.47	2.55	10.28
RUIS	-6.42	1.37	0.62	9.56
RUIS	0.15	1.6	0.76	7.29
RUIS	-5.02	1.68	1.05	4.71
SGER	8.52	0.53	2.46	5.54
SGER	-0.86	0.46	2.73	4.66
SGER	-2.96	0.4	3.17	6.79
SRSN	32.16	0.35	2.51	2.16
SRSN	-8.16	0.19	0.79	4.94
SRSN	-20.93	0.13	0.64	3.55
SURE	4.14	0.27	2.44	6.84
SURE	10.54	0.31	2.14	7.17
SURE	9.93	0.41	1.25	6.58
TCPI	2.52	0.5	1.96	1.43
TCPI	25.79	0.51	1.68	2.47
TCPI	-4.19	0.41	2.02	2.22
UNIQ	1.89	0.41	2.48	3.09
UNIQ	7.7	0.32	2.82	3.84
UNIQ	5.01	0.41	2.89	6.19
WOWS	68.90	0.49	2.43	22.25
WOWS	45.75	0.57	2.28	28.17
WOWS	-9.75	0.80	1.52	16.23

Lampiran 6 Tabel Durbin Waston

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

Tabel Durbin-Watson (DW), $\alpha = 5\%$

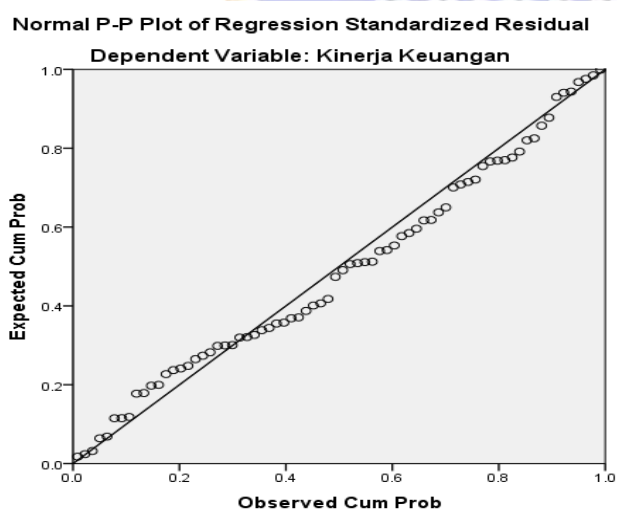
n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967

Lampiran 7 Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Pertumbuhan Penjualan	72	-24.23	126.84	16.4988	31.00907
Struktur Modal	72	-1.99	3.43	.9344	.95258
Likuiditas	72	.13	3.17	1.4965	.71575
Kinerja Keuangan	72	-12.28	28.17	5.0702	6.60680
Valid N (listwise)	72				

Lampiran 8 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.78298607
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.061
Test Statistic		.070
Asymp. Sig. (2-tailed)		.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 9 Uji Multikolinieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Pertumbuhan Penjualan	.954	1.048
	Struktur Modal	.923	1.084
	Likuiditas	.967	1.035

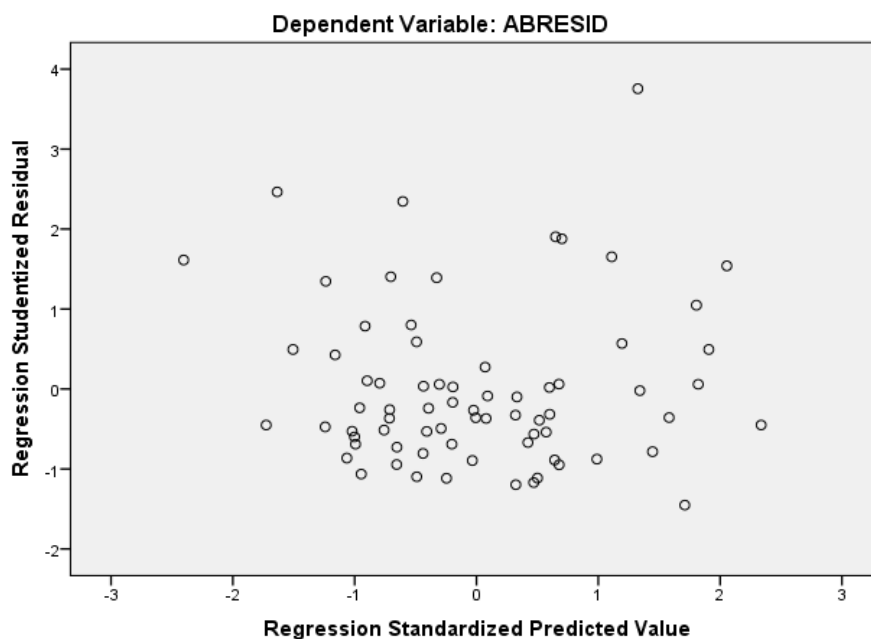
a. Dependent Variable: Kinerja Keuangan

Lampiran 10 Uji Heteroskedastisitas (uji glejser)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.233	1.199		3.532	.001
	Pertumbuhan Penjualan	.013	.015	.112	.907	.368
	Struktur Modal	-.329	.484	-.085	-.680	.499
	Likuiditas	.189	.629	.037	.300	.765

a. Dependent Variable: ABRESID

Scatterplot



Lampiran 11 Uji Autokorelasi

1. Kendala Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.484 ^a	.234	.200	5.90918	.947
a. Predictors: (Constant), Likuiditas, Pertumbuhan Penjualan, Struktur Modal					
b. Dependent Variable: Kinerja Keuangan					

2. Tidak Terjadi Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.370 ^a	.137	.098	5.00688	1.810
a. Predictors: (Constant), LAG_X3, LAG_X1, LAG_X2					
b. Dependent Variable: Kinerja Keuangan					

Lampiran 12 Analisis Regresi Linier Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.227	1.031		.220	.826
	Pertumbuhan Penjualan	.039	.019	.234	2.010	.048
	Struktur Modal	.482	.799	.071	.603	.548
	Likuiditas	2.476	1.015	.280	2.440	.017
a. Dependent Variable: Kinerja Keuangan						

Lampiran 13 Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.370 ^a	.137	.098	5.00688
a. Predictors: (Constant), Likuiditas, Pertumbuhan Penjualan, Struktur Modal				

Lampiran 14 Uji Parsial (Uji-t)

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.227	1.031		.220	.826
	Pertumbuhan Penjualan	.039	.019	.234	2.010	.048
	Struktur Modal	.482	.799	.071	.603	.548
	Likuiditas	2.476	1.015	.280	2.440	.017
a. Dependent Variable: Kinerja Keuangan						



RIWAYAT HIDUP



Ni Putu Yuni Savitri lahir di Penyaringan pada tanggal 14 Juni 2002. Penulis lahir dari pasangan suami istri Bapak I Made Sugitanaya dan Ibu Ni Ketut Suati. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis tinggal di Banjar Tibu Beleng Kaler, Desa Penyaringan, Kecamatan Mendoyo, Kabupaten Jembrana, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 6 Penyaringan dan lulus pada tahun 2015. Kemudian penulis melanjutkan di SMP Negeri 1 Mendoyo dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMK Negeri 1 Negara, jurusan Akuntansi Keuangan Lembaga dan melanjutkan Pendidikan Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi di Universitas Pendidikan Ganesha. Pada pertengahan tahun 2025, penulis telah menyelesaikan Skripsi yang berjudul “Pengaruh Pertumbuhan Penjualan, Struktur Modal dan Likuiditas Terhadap Kinerja Keuangan Pada Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia Tahun 2021-2023”. Selanjutnya, mulai tahun 2021 sampai penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Universitas Pendidikan Ganesha.