

LAMPIRAN

Lampiran 1. Sampel Penelitian

No	Kode Saham	Nama Perusahaan
1	BALI	Bali Towerindo Sentra Tbk.
2	CENT	PT Centratama Telekomunikasi Indonesia Tbk.
3	EXCL	XLSMART Telecom Sejahtera Tbk.
4	GHON	PT Gihon Telekomunikasi Indonesia Tbk.
5	GOLD	Visi Telekomunikasi Infrastruktur Tbk.
6	IBST	PT Inti Bangun Sejahtera Tbk.
7	ISAT	Indosat Tbk.
8	KBLV	First Media Tbk.
9	LINK	Link Net Tbk.
10	JAST	Jasnita Telekomindo Tbk.
11	KETR	PT Ketrosden Triasmitra Tbk
12	MORA	PT Mora Telematika Indonesia Tbk
13	MTEL	PT Dayamitra Telekomunikasi Tbk.
14	SUPR	Solusi Tunas Pratama Tbk.
15	TBIG	Tower Bersama Infrastruktur Tbk.
16	TLKM	Telkom Indonesia (Persero) Tbk
17	TOWR	Sarana Menara Nusantara Tbk.

Lampiran 2. Tabulasi Data Variabel *Capital Expenditure*

No	Emiten	Tahun	<i>Capital Expenditure Ratio</i>		CapEx Ratio (100%)
			CapEx	Total Aset	
1	BALI	2022	331.061.895.121	5.196.995.589.938	6,37%
2	BALI	2023	522.408.631.947	5.518.615.852.434	9,47%
3	BALI	2024	658.543.632.087	6.076.124.615.938	10,84%
4	CENT	2022	1.563.022.000.000	20.101.049.000.000	7,78%
5	CENT	2023	1.152.691.000.000	20.040.897.000.000	5,75%
6	CENT	2024	666.329.000.000	27.908.563.000.000	2,39%
7	EXCL	2022	8.831.071.000.000	87.277.780.000.000	10,12%
8	EXCL	2023	10.424.633.000.000	87.688.084.000.000	11,89%
9	EXCL	2024	9.496.912.000.000	86.178.565.000.000	11,02%
10	GHON	2022	105.907.868.000	1.156.622.811.000	9,16%
11	GHON	2023	90.175.706.000	1.359.147.579.000	6,63%
12	GHON	2024	84.862.555.000	1.427.439.424.000	5,95%
13	GOLD	2022	34.897.674.000	400.972.660.000	8,70%
14	GOLD	2023	41.097.711.000	411.987.779.000	9,98%
15	GOLD	2024	26.996.110.000	437.395.828.000	6,17%
16	IBST	2022	496.132.677.749	9.431.928.852.947	5,26%
17	IBST	2023	317.181.902.484	9.912.420.503.106	3,20%
18	IBST	2024	132.384.000.000	4.419.501.000.000	3%
19	ISAT	2022	10.393.644.000.000	113.657.346.000.000	9,14%
20	ISAT	2023	11.759.661.000.000	114.722.249.000.000	10,25%
21	ISAT	2024	12.516.425.000.000	114.386.698.000.000	10,94%
22	JAST	2022	7.875.678.308	131.497.017.992	5,99%
23	JAST	2023	7.272.211.212	141.735.206.083	5,13%
24	JAST	2024	4.627.028.581	148.544.902.511	3,11%
25	KBLV	2022	4.124.000.000	1.271.090.000.000	0,32%
26	KBLV	2023	2.377.000.000	1.029.445.000.000	0,23%
27	KBLV	2024	6.000.000.000	2.171.641.000.000	0,28%

28	KETR	2022	145.469.799.440	1.605.014.790.547	9,06%
29	KETR	2023	129.603.799.408	2.175.079.867.209	5,96%
30	KETR	2024	175.012.189.500	2.071.054.520.464	8,45%
31	LINK	2022	2.629.769.000.000	11.644.794.000.000	22,58%
32	LINK	2023	3.180.522.000.000	12.636.281.000.000	25,17%
33	LINK	2024	2.286.787.000.000	13.916.787.000.000	16,43%
34	MORA	2022	1.660.090.597.557	14.918.927.369.684	11,13%
35	MORA	2023	945.736.862.637	14.899.260.719.043	6,35%
36	MORA	2024	1.122.811.838.636	14.654.146.649.099	7,66%
37	MTEL	2022	10.481.849.000.000	56.071.558.764.000	18,69%
38	MTEL	2023	6.287.249.000.000	57.010.128.000.000	11,03%
39	MTEL	2024	2.879.105.000.000	58.139.702.000.000	4,95%
40	SUPR	2022	315.111.000.000	9.601.515.000.000	3,28%
41	SUPR	2023	246.134.000.000	9.885.582.000.000	2,49%
42	SUPR	2024	113.695.000.000	9.802.339.000.000	1,16%
43	TBIG	2022	3.428.303.000.000	43.139.968.000.000	7,95%
44	TBIG	2023	2.150.072.000.000	46.966.466.000.000	4,58%
45	TBIG	2024	2.122.306.000.000	47.317.150.000.000	4,49%
46	TLKM	2022	35.138.000.000.000	275.192.000.000.000	12,77%
47	TLKM	2023	33.601.000.000.000	287.042.000.000.000	11,71%
48	TLKM	2024	26.005.000.000.000	299.675.000.000.000	8,68%
49	TOWR	2022	4.681.060.000.000	65.625.136.000.000	7,13%
50	TOWR	2023	4.563.727.000.000	68.418.946.000.000	6,67%
51	TOWR	2024	4.519.034.000.000	77.828.380.000.000	5,81%

*) Kolom berwarna merah menandakan data *outlier*, sehingga dihapus dari sampel penelitian

Lampiran 3. Tabulasi Data Variabel *Cash Ratio*

No	Emiten	Tahun	<i>Cash Ratio</i>		<i>Cash Ratio (100%)</i>
			Kas + Setara Kas	Liabilitas Lancar	
1	BALI	2022	245.203.722.796	781.927.018.201	31,36%
2	BALI	2023	143.403.908.808	1.330.831.106.530	10,78%
3	BALI	2024	189.689.962.022	813.072.152.978	23,33%
4	CENT	2022	1.331.830.000.000	1.675.037.000.000	79,51%
5	CENT	2023	299.627.000.000	2.077.028.000.000	14,43%
6	CENT	2024	458.489.000.000	2.874.913.000.000	15,95%
7	EXCL	2022	5.184.113.000.000	26.350.500.000.000	19,67%
8	EXCL	2023	966.027.000.000	20.141.984.000.000	4,8%
9	EXCL	2024	1.386.637.000.000	21.016.639.000.000	6,6%
10	GHON	2022	73.601.054.000	306.363.017.000	24,02%
11	GHON	2023	87.060.507.000	403.995.326.000	21,55%
12	GHON	2024	90.295.347.000	418.138.396.000	21,59%
13	GOLD	2022	77.789.273.000	29.098.404.000	267,33%
14	GOLD	2023	48.427.853.000	33.764.002.000	143,43%
15	GOLD	2024	48.728.554.000	33.947.445.000	143,54%
16	IBST	2022	684.025.239.827	973.196.711.688	70,29%
17	IBST	2023	781.636.135.081	1.086.320.262.504	71,95%
18	IBST	2024	18.138.000.000	1.702.413.000.000	1,07%
19	ISAT	2022	9.507.880.000.000	35.874.074.000.000	26,5%
20	ISAT	2023	5.189.573.000.000	34.134.343.000.000	15,2%
21	ISAT	2024	4.454.098.000.000	31.009.045.000.000	14,36%
22	JAST	2022	8.710.973.067	49.309.690.270	17,67%
23	JAST	2023	12.287.252.204	44.646.741.994	27,52%
24	JAST	2024	17.153.513.682	54.970.194.389	31,21%
25	KBLV	2022	535.204.000.000	1.652.441.000.000	32,39%
26	KBLV	2023	253.066.000.000	1.588.997.000.000	15,93%
27	KBLV	2024	252.384.000.000	1.418.842.000.000	17,79%

28	KETR	2022	278.196.355.133	143.887.637.583	193,34%
29	KETR	2023	412.086.791.230	567.318.977.269	72,64%
30	KETR	2024	99.159.080.980	265.811.940.723	37,3%
31	LINK	2022	155.344.000.000	4.648.427.000.000	3,34%
32	LINK	2023	236.829.000.000	3.289.121.000.000	7,20%
33	LINK	2024	436.038.000.000	4.050.168.000.000	10,77%
34	MORA	2022	1.211.090.412.973	2.999.545.994.964	40,38%
35	MORA	2023	1.135.723.400.617	3.653.944.275.582	31,08%
36	MORA	2024	1.819.585.186.961	2.557.677.804.643	71,14%
37	MTEL	2022	6.338.773.319.000	10.200.552.606.000	62,14%
38	MTEL	2023	879.027.000.000	11.071.494.000.000	7,94%
39	MTEL	2024	596.554.000.000	12.285.940.000.000	4,86%
40	SUPR	2022	2.361.000.000	2.145.801.000.000	0,11%
41	SUPR	2023	5.253.000.000	3.363.726.000.000	0,16%
42	SUPR	2024	18.272.000.000	2.648.598.000.000	0,69%
43	TBIG	2022	966.386.000.000	8.728.182.000.000	11,07%
44	TBIG	2023	800.857.000.000	15.257.626.000.000	5,25%
45	TBIG	2024	1.481.912.000.000	23.300.859.000.000	6,36%
46	TLKM	2022	31.947.000.000.000	70.388.000.000.000	45,39%
47	TLKM	2023	29.007.000.000.000	71.568.000.000.000	40,53%
48	TLKM	2024	33.905.000.000.000	76.767.000.000.000	44,17%
49	TOWR	2022	308.636.000.000	14.446.084.000.000	2,14%
50	TOWR	2023	428.677.000.000	24.298.953.000.000	1,76%
51	TOWR	2024	940.183.000.000	20.124.235.000.000	4,67%

*) Kolom berwarna merah menandakan data *outlier*, sehingga dihapus dari sampel penelitian

Lampiran 4. Tabulasi Data Variabel *Asset Turnover*

No	Emiten	Tahun	<i>Asset Turnover</i>		<i>Asset Turnover</i>
			Pendapatan	Rata-Rata Total Aset	
1	BALI	2022	978.378.536.736	5.099.197.209.448	0,19
2	BALI	2023	955.261.616.145	5.357.805.721.181	0,18
3	BALI	2024	1.045.848.521.801	5.797.670.234.186	0,18
4	CENT	2022	2.320.072.000.000	19.949.689.000.000	0,12
5	CENT	2023	2.522.944.000.000	20.070.973.000.000	0,13
6	CENT	2024	2.464.549.000.000	23.974.730.000.000	0,10
7	EXCL	2022	29.141.994.000.000	80.155.210.000.000	0,36
8	EXCL	2023	32.322.651.000.000	174.965.864.000.000	0,18
9	EXCL	2024	34.391.597.000.000	86.933.325.000.000	0,4
10	GHON	2022	186.301.175.000	1.089.050.707.000	0,17
11	GHON	2023	203.637.725.000	1.257.885.195.000	0,16
12	GHON	2024	211.679.065.000	1.393.293.502.000	0,15
13	GOLD	2022	47.421.904.000	380.922.011.500	0,12
14	GOLD	2023	47.726.683.000	406.457.720.000	0,12
15	GOLD	2024	52.041.658.000	424.691.804.000	0,12
16	IBST	2022	1.088.236.706.064	9.489.531.257.622	0,11
17	IBST	2023	1.109.755.968.980	8.528.622.926.474	0,13
18	IBST	2024	862.466.000.000	6.022.409.000.000	0,14
19	ISAT	2022	46.752.319.000.000	88.527.247.000.000	0,53
20	ISAT	2023	51.228.782.000.000	114.189.797.500.000	0,45
21	ISAT	2024	55.886.870.000.000	114.554.473.500.000	0,49
22	JAST	2022	82.166.049.856	116.091.170.766	0,71
23	JAST	2023	131.011.518.533	142.827.910.001	0,92
24	JAST	2024	143.769.288.120	145.140.054.297	0,99
25	KBLV	2022	140.413.000.000	2.928.156.000.000	0,05
26	KBLV	2023	113.520.000.000	1.150.267.500.000	0,10
27	KBLV	2024	28.572.000.000	1.600.543.000.000	0,02

28	KETR	2022	353.133.853.101	1.495.562.793.436	0,24
29	KETR	2023	390.516.818.350	1.890.047.328.878	0,21
30	KETR	2024	556.385.363.865	2.123.067.193.837	0,26
31	LINK	2022	4.370.781.000.000	10.695.844.000.000	0,41
32	LINK	2023	3.925.581.000.000	12.140.538.000.000	0,32
33	LINK	2024	2.520.686.000.000	13.276.534.000.000	0,19
34	MORA	2022	4.647.651.287.354	14.742.164.233.881	0,32
35	MORA	2023	4.306.324.172.668	14.909.094.044.367	0,29
36	MORA	2024	3.978.188.856.174	14.776.703.684.071	0,27
37	MTEL	2022	7.728.998.310.000	56.899.938.525.000	0,14
38	MTEL	2023	8.594.530.000.000	56.540.843.500.000	0,15
39	MTEL	2024	9.307.786.000.000	57.709.208.500.000	0,16
40	SUPR	2022	1.888.257.000.000	10.618.307.500.000	0,18
41	SUPR	2023	1.892.085.000.000	9.743.548.500.000	0,19
42	SUPR	2024	1.817.387.000.000	9.843.960.500.000	0,18
43	TBIG	2022	6.524.369.000.000	42.505.201.500.000	0,15
44	TBIG	2023	6.640.645.000.000	45.053.217.000.000	0,15
45	TBIG	2024	6.867.399.000.000	46.935.128.500.000	0,15
46	TLKM	2022	147.306.000.000.000	276.188.000.000.000	0,53
47	TLKM	2023	149.216.000.000.000	281.117.000.000.000	0,53
48	TLKM	2024	149.967.000.000.000	293.358.500.000.000	0,51
49	TOWR	2022	11.035.650.000.000	65.726.903.000.000	0,17
50	TOWR	2023	11.740.345.000.000	67.022.041.000.000	0,18
51	TOWR	2024	12.753.815.000.000	73.123.663.000.000	0,17

*) Kolom berwarna merah menandakan data *outlier*, sehingga dihapus dari sampel penelitian

Lampiran 5. Tabulasi Data Variabel *Return On Equity*

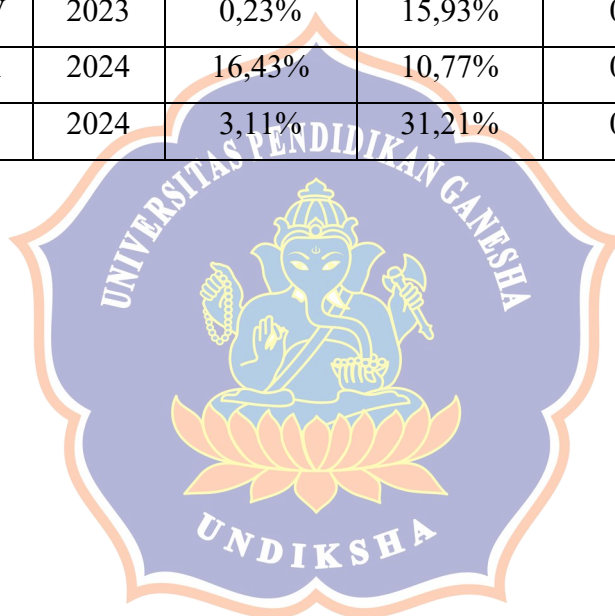
No	Emiten	Tahun	<i>Return On Equity</i>		<i>Return On Equity (100%)</i>
			Laba Bersih yang Dapat Diatribusikan kepada Pemilik Entitas Induk	Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk	
1	BALI	2022	212.084.378.791	2.443.756.118.310	8,86%
2	BALI	2023	150.499.025.627	2.515.157.113.070	5,98%
3	BALI	2024	144.275.168.304	2.580.863.615.443	5,59%
4	CENT	2022	-2.146.381.000.000	-592.427.000.000	362,30%
5	CENT	2023	-844.398.000.000	-1.465.959.000.000	57,60%
6	CENT	2024	-1.770.819.000.000	4.423.017.000.000	-40,02%
7	EXCL	2022	1.109.440.000.000	25.643.146.000.000	4,33%
8	EXCL	2023	1.819.019.000.000	26.360.361.000.000	4,82%
9	EXCL	2024	1.386.637.000.000	26.060.392.000.000	6,98%
10	GHON	2022	90.728.112.000	780.810.320.000	11,62%
11	GHON	2023	100.226.827.000	813.284.247.000	12,32%
12	GHON	2024	84.827.465.000	830.995.566.000	10,21%
13	GOLD	2022	15.998.520.000	368.424.003.000	4,34%
14	GOLD	2023	16.198.079.000	374.326.340.000	4,33%
15	GOLD	2024	16.864.119.000	399.535.524.000	4,22%
16	IBST	2022	41.526.767.474	5.891.260.258.918	0,70%
17	IBST	2023	38.295.115.803	6.279.434.076.189	0,61%
18	IBST	2024	-1.850.836.000.000	2.168.387.000.000	-85,36%
19	ISAT	2022	4.723.415.000.000	28.342.996.000.000	16,67%
20	ISAT	2023	4.506.392.000.000	30.745.901.000.000	14,66%
21	ISAT	2024	4.910.828.000.000	33.498.431.000.000	14,66%
22	JAST	2022	-5.380.216.609	68.603.495.465	-7,84%
23	JAST	2023	-1.068.395.149	80.249.333.465	-1,33%
24	JAST	2024	-7.413.219.889	63.764.701.530	-11,63%
25	KBLV	2022	-270.930.000.000	465.825.000.000	-58,16%

26	KBLV	2023	-80.354.000.000	283.472.000.000	-28,35%
27	KBLV	2024	63.496.000.000	1.613.801.000.000	3,93%
28	KETR	2022	67.559.626.571	862.759.834.847	7,83%
29	KETR	2023	77.513.721.375	940.366.951.890	8,24%
30	KETR	2024	84.887.129.781	1.026.934.023.349	8,27%
31	LINK	2022	240.717.000.000	4.968.035.000.000	4,85%
32	LINK	2023	-532.984.000.000	4.316.100.000.000	-12,35%
33	LINK	2024	-1.185.302.000.000	5.005.197.000.000	-23,68%
34	MORA	2022	579.500.219.553	5.772.315.876.926	10,04%
35	MORA	2023	564.215.584.672	6.342.474.539.220	8,9%
36	MORA	2024	245.471.970.325	6.786.646.321.833	3,62%
37	MTEL	2022	1.785.067.859.000	33.807.433.710.000	5,28%
38	MTEL	2023	2.010.328.000.000	34.037.609.000.000	5,91%
39	MTEL	2024	2.107.671.000.000	33.386.694.000.000	6,31%
40	SUPR	2022	936.343.000.000	4.581.077.000.000	20,44%
41	SUPR	2023	1.128.336.000.000	5.711.646.000.000	19,76%
42	SUPR	2024	974.315.000.000	6.696.808.000.000	14,55%
43	TBIG	2022	1.637.579.000.000	10.329.435.000.000	15,85%
44	TBIG	2023	1.560.307.000.000	11.714.094.000.000	13,32%
45	TBIG	2024	1.361.624.000.000	9.897.621.000.000	13,76%
46	TLKM	2022	20.753.000.000.000	129.258.000.000.000	16,06%
47	TLKM	2023	24.560.000.000.000	135.744.000.000.000	18,09%
48	TLKM	2024	23.649.000.000.000	142.094.000.000.000	16,64%
49	TOWR	2022	3.442.025.000.000	14.400.568.000.000	23,9%
50	TOWR	2023	3.253.097.000.000	16.456.392.000.000	19,77%
51	TOWR	2024	3.335.437.000.000	19.098.622.000.000	17,46%

*) Kolom berwarna merah menandakan data *outlier*, sehingga dihapus dari sampel penelitian

Lampiran 6. Data *Outlier*

No	Emiten	Tahun	<i>Capital Expenditure</i> (X1)	<i>Cash Ratio</i> (X2)	<i>Asset Turnover</i> (X3)	ROE (Y)
1.	CENT	2022	7,78%	79,51%	0,12	362,30%
2.	CENT	2023	5,75%	14,43%	0,13	57,60%
3.	CENT	2024	2,39%	15,95%	0,10	-40,02%
4.	IBST	2024	3%	1,07%	0,14	-85,36%
5.	KBLV	2022	0,32%	32,39%	0,05	-58,16%
6.	KBLV	2023	0,23%	15,93%	0,10	-28,35%
7.	LINK	2024	16,43%	10,77%	0,19	-23,68%
8.	JAST	2024	3,11%	31,21%	0,99	-11,63%



Lampiran 7. Hasil Output SPSS Versi 21 Analisis Statistik Deskriptif

A. Sebelum *Outlier*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Capital Expenditure Ratio	51	.23	25.17	7.9069	5.05119
Cash Ratio	51	.11	267.33	36.7490	51.14370
Asset Turnover	51	.02	.99	.2629	.20340
Return On Equity	51	-85.36	362.30	11.0745	54.40619
Valid N (listwise)	51				

B. Setelah *Outlier*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Capital Expenditure Ratio	43	.28	25.17	8.5356	4.84196
Cash Ratio	43	.11	267.33	38.9056	54.64031
Asset Turnover	43	.02	.92	.2686	.18202
Return On Equity	43	-12.35	23.90	9.1191	7.44805
Valid N (listwise)	43				



Lampiran 8 Hasil Output SPSS Versi 21 Uji Asumsi Klasik

1. Uji Normalitas

		Unstandardized Residual
N		43
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	6.73989391
	Absolute	.075
Most Extreme Differences	Positive	.058
	Negative	-.075
Kolmogorov-Smirnov Z		.492
Asymp. Sig. (2-tailed)		.969

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Multikolenaritas



Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	15.458	2.637		5.862	.000	
	Capital Expenditure Ratio	-.497	.231	-.323	-2.149	.038	.928
	Cash Ratio	-.035	.020	-.255	-1.738	.090	.973
	Asset Turnover	-2.750	6.235	-.067	-.441	.662	.904

a. Dependent Variabell: Return On Equity

3. Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.426 ^a	.181	.118	6.99432	1.701

a. Predictors: (Constant), Asset Turnover, Cash Ratio, Capital Expenditure Ratio

b. Dependent Variabell: Return On Equity

4. Uji Heterokedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.502	.707		2.126	.040
Capital Expenditure	.003	.062	.008	.054	.957
1 Ratio					
Cash Ratio	-.001	.005	-.022	-.149	.882
Asset Turnover	4.023	1.671	.375	2.408	.051

a. Dependent Variabell: LN_RES



Lampiran 9. Hasil Output SPSS Versi 21 Uji Regresi Linier Berganda

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	421.985	3	140.662	2.875	.048 ^b
Residual	1907.899	39	48.920		
Total	2329.884	42			

a. Dependent Variabell: Return On Equity

b. Predictors: (Constant), Asset Turnover, Cash Ratio, Capital Expenditure Ratio

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	15.458	2.637		5.862	.000
1 Capital Expenditure Ratio	-.497	.231	-.323	-2.149	.038
Cash Ratio	-.035	.020	-.255	-1.738	.090
Asset Turnover	-2.750	6.235	-.067	-.441	.662

a. Dependent Variabell: Return On Equity



Lampiran 10. Hasil Output SPSS Versi 21 Uji Koefisien Determinasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.426 ^a	.181	.118	6.99432	1.701

a. Predictors: (Constant), Asset Turnover, Cash Ratio, Capital Expenditure Ratio

b. Dependent Variabell: Return On Equity



RIWAYAT HIDUP



Putu Dila Purnami Swari lahir di Singaraja pada tanggal 2 Juli 2004. Penulis lahir dari pasangan suami istri Bapak Komang Eriawan dan Ibu Desak Made Indrawati. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Jalan Gempol No. 16A Kelurahan Astina, Kecamatan Buleleng, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 3 Banjar Jawa dan lulus pada tahun 2016. Kemudian penulis melanjutkan di SMP Negeri 1 Singaraja dan lulus pada tahun 2019. Pada tahun 2022, penulis lulus dari SMA Negeri 1 Singaraja pada jurusan Matematika dan Ilmu Pengetahuan Alam dan melanjutkan ke studi Strata 1 Akuntansi di Universitas Pendidikan Ganesha. Pada semester 2025/2026 penulis telah menyelesaikan Tugas Akhir yang berjudul “Pengaruh *Capital Expenditure*, *Cash Ratio*, dan *Asset Turnover* Terhadap Kinerja Keuangan Perusahaan Sub Sektor Telekomunikasi Terdaftar di Bursa Efek Indonesia”. Selanjutnya, mulai tahun 2025 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program S1 Akuntansi di Universitas Pendidikan Ganesha.