

**Lampiran 01. Data Perkembangan CR, TATO, DR dan ROA Pada
Perusahaan Sub Sektor Perkebunan yang Terdaftar
di Bursa Efek Indonesia**

No.	Kode Saham	Nama Perusahaan	Tahun	<i>Current Ratio (CR)</i>	<i>Total Asset Turnover (TATO)</i>	<i>Debt Ratio (DR)</i>	<i>Return On Asset (ROA)</i>
1.	ANDI	Andira Argo Tbk	2017	27,73%	60,47%	73,25%	-2,18%
			2018	73,90%	55,63%	54,41%	3,19%
			2019	136,09%	63,98%	46,82%	2,56%
2.	MGRO	Mahkota Group Tbk	2017	41,85%	182,71%	38,24%	1,79%
			2018	144,00%	143,65%	57,03%	7,81%
			2019	111,99%	185,62%	48,43%	1,88%
3.	SMAR	Sinar Mas Agro Resources and Technology Tbk	2017	135,53%	129,11%	57,84%	2,30%
			2018	149,10%	127,57%	59,21%	4,00%
			2019	107,51%	130,26%	60,65%	3,20%

Sumber: Laporan Keuangan di Bursa Efek Indonesia (data diolah)



**Lampiran 02. Daftar Nama Perusahaan Sub Sektor Perkebunan yang
Terdaftar di Bursa Efek Indonesia**

No.	Kode Saham	Nama Perusahaan
1.	AALI	Astra Agro Lestari Tbk
2.	ANDI	Andira Agro Tbk
3.	ANJT	Austindo Nusantara Jaya tbk
4.	BWPT	Eagle High Plantations Tbk
5.	CSRA	Cisadane Sawit Raya Tbk
6.	DSNG	Dharma Satya Nusantara Tbk
7.	GZCO	Gozco Plantation Tbk
8.	JAWA	Jaya Agra Wattie Tbk
9.	LSIP	PP London Sumatera Indonesia Tbk
10.	MGRO	Mahkota Group Tbk
11.	PALM	Provident Agro Tbk
12.	SGRO	Sampoerna Agro Tbk
13.	SIMP	Salim Ivomas Pratama Tbk
14.	SMAR	Sinar Mas Agro Resources and Technology Tbk
15.	SSMS	Sawit Sumbermas Sarana Tbk
16.	TBLA	Tunas Baru Lampung Tbk
17.	UNSP	Bakrie Sumatera Plantation Tbk



Lampiran 03. Data CR pada Perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia

No.	Kode Saham	Nama Perusahaan	Tahun	Aktiva lancar (Rp)	Utang Lancar (Rp)	CR (%)
1.	AALI	Astra Agro Lestari Tbk	2017	4.480.448	2.309.417	194.01
			2018	4.500.628	3.076.530	146.29
			2019	4.472.011	1.566.765	285.43
2.	ANDI	Andira Agro Tbk	2017	22.402.138.483	98.541.308.049	22.73
			2018	105.764.381.469	143.116.971.092	73.90
			2019	104.402.732.153	76.718.616.762	136.09
3.	ANJT	Austindo Nusantara Jaya Tbk	2017	84.759.903	55.602.980	152.52
			2018	93.472.749	56.069.430	166.67
			2019	66.837.009	31.440.936	212.74
4.	BWPT	Eagle High Plantations Tbk	2017	1.334.453	2.652.447	50.31
			2018	1.752.789	2.960.039	59.22
			2019	1.603.656	2.439.514	65.74
5.	CSRA	Cisadane Sawit Raya Tbk	2017	246.163	69.120	356.14
			2018	255.826	88.898	287.45
			2019	191.393	164.705	116.20
6.	DSNG	Dharma Satya Nusantara Tbk	2017	1.837.566	1.724.895	106.53
			2018	2.397.920	2.321.028	103.31
			2019	1.932.531	2.361.728	81.83
7.	GZCO	Gozco Plantation Tbk	2017	852.342	260.500	327.19
			2018	776.433	343.336	226.14
			2019	429.373	226.687	189.41
8.	JAWA	Jaya Agra Wattie Tbk	2017	215.597.176.607	1.274.614.033.145	11.00
			2018	324.090.120.906	359.942.626.416	51.58
			2019	174.522.896.892	442.357.769.556	39.45
9.	LSIP	PP London Sumatera Indonesia Tbk	2017	2.298.825	416.258	552.26
			2018	2.444.027	524.814	465.69
			2019	2.192.494	466.806	469.68
10.	MGR O	Mahkota Group Tbk	2017	159.685.564.282	381.597.548.856	41.85
			2018	279.772.685.842	194.286.506.334	144.00
			2019	254.503.985.038	176.225.767.062	111.99
11.	PALM	Provident Agro Tbk	2017	199.304.199	324.526.289	61.41
			2018	154.440.107	102.794.199	150.24
			2019	95.032974	99.844.021	95.18
12.	SGRO	Sampoerna Agro Tbk	2017	1.499.979.744	1.247.463.556	120.20
			2018	1.591.686.549	1.732.828.695	91.90
			2019	1.459.713.176	2.510.980.704	58.10
13.	SIMP	Salim Ivomas	2017	6.772.550	6.187.987	109.45
			2018	6.988.907	7.791.396	89.70

		Pratama Tbk	2019	6.758.593	8.806.629	76.74
14.	SMAR	Sinar Mas Agro Resources And Technology Tbk	2017	11.473.165	8.465.263	135.53
			2018	12.602.204	8.452.099	149.10
		2019	11.477.624	10.675.761	107.51	
15.	SSMS	Sawit Sumbermas Sarana Tbk	2017	4.896.504.956	1.122.416.497	436.25
			2018	6.120.755.239	1.156.484.796	529.26
			2019	3.286.526.354	13.089.132.204	251.09
16.	TBLA	Tunas Baru Lampung Tbk	2017	4.878.222	4.637.980	105.20
			2018	6.203.355	3.300.644	187.90
			2019	6.551.760	4.027.369	162.70
17.	UNSP	Bakrie Sumatera Plantation Tbk	2017	1.672.811	11.830.333	14.14
			2018	1.474.492	13.098.714	11.26
			2019	1.286.513	12.087.495	10.64

Sumber: Laporan Keuangan di Bursa Efek Indonesia (data diolah)



Lampiran 04. Data TATO pada Perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia

No.	Kode Saham	Nama Perusahaan	Tahun	Penjualan (Rp)	Total Aktiva (Rp)	TATO (%)
1.	AALI	Astra Agro Lestari Tbk	2017	17.305.688	25.119.609	68.89
			2018	19.084.387	26.856.967	71.06
			2019	17.452.736	26.974.124	64.7
2.	ANDI	Andira Agro Tbk	2017	291.109.974.205	481.400.686.035	60.47
			2018	300.278.949.718	539.805.449.943	55.63
			2019	311.779.628.307	487.338.794.012	63.98
3.	ANJT	Austindo Nusantara Jaya Tbk	2017	161.797.280	569.496.173	28.41
			2018	151.701.360	602.204.916	25.19
			2019	130.355.274	625.708.104	20.84
4.	BWPT	Eagle High Plantations Tbk	2017	3.045.954	161.686.265	18.82
			2018	3.083.389	16.163.267	19.08
			2019	2.512.784	15.796.470	15.91
5.	CSRA	Cisadane Sawit Raya Tbk	2017	614.823	1.157.624	53.11
			2018	567.789	1.279.839	44.36
			2019	492.296	1.368.558	35.97
6.	DSNG	Dharma Satya Nusantara Tbk	2017	5.159.911	84.552.115	61.05
			2018	4.761.805	11.738.892	40.56
			2019	5.736.684	11.620.821	49.37
7.	GZCO	Gozco Plantation Tbk	2017	646.945	3.517.586	14.32
			2018	565.455	2.910.873	19.43
			2019	385.047	1.946.438	19.78
8.	JAWA	Jaya Agra Wattie Tbk	2017	555.140	3.332.578	16.66
			2018	745.509	3.442.394	21.66
			2019	723.318	3.489.777	20.73
9.	LSIP	PP London Sumatera Indonesia Tbk	2017	4.738.022	9.852.695	48.09
			2018	4.019.846	10.037.294	40.05
			2019	3.699.439	10.225.322	36.18
10.	MGRO	Mahkota Group Tbk	2017	1.762.663,84	964.712,62	182.71
			2018	2.001.284,46	1.078.147,67	143.65
			2019	1.953.747,32	1.360.106,99	185.62
11.	PALM	Provident Agro Tbk	2017	759.995	2.871.882	26.46
			2018	446.647	1.992.544	22.42
			2019	189.158	2.330.316	8.12
12.	SGRO	Sampoerna Agro Tbk	2017	3.616.482.911	8.364.143.632	43.17
			2018	3.207.181.767	9.019.844.952	35.56
			2019	3.268.127.326	9.466.942.773	34.52
13.	SIMP	Salim Ivomas Pratama Tbk	2017	15.826.648	33.859.154	46.74
			2018	14.059.450	34.666.506	40.56
			2019	13.650.388	34.910.838	39.10

14.	SMAR	Sinar Mas Agro Resources And Technology Tbk	2017	35.318.102	27.356.355	129.11
			2018	37.391.643	29.310.310	127.57
			2019	36.198.102	27.787.527	130.26
15.	SSMS	Sawit Sumbermas Sarana Tbk	2017	3.240.831.859	9.773.852.468	33.16
			2018	3.710.780.545	11.296.112.298	32.85
			2019	3.277.806.792	11.845.204.657	27.67
16.	TBLA	Tunas Baru Lampung Tbk	2017	8.974.708	14.354.225	62.52
			2018	8.614.889	16.339.916	52.72
			2019	8.533.183	17.363.003	49.15
17.	UNSP	Bakrie Sumatera Plantation Tbk	2017	1.504.817	14.048.681	10.71
			2018	1.951.840	13.363.483	14.61
			2019	1.984.017	8.399.862	23.62

Sumber: Laporan Keuangan di Bursa Efek Indonesia (data diolah)



Lampiran 05. Data DR pada Perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia

No.	Kode Saham	Nama Perusahaan	Tahun	Total Utang (Rp)	Total Aktiva (Rp)	DR (%)
1.	AALI	Astra Agro Lestari Tbk	2017	6.407.132	25.119.609	25.51
			2018	7.382.445	26.856.967	27.49
			2019	7.995.597	26.974.124	29.64
2.	ANDI	Andira Agro Tbk	2017	352.633.044.557	481.400.686.035	73.25
			2018	293.688.681.908	539.805.449.943	54.41
			2019	228.166.283.605	487.338.794.012	46.82
3.	ANJT	Austindo Nusantara Jaya Tbk	2017	174.141.753	569.496.173	30.57
			2018	215.815.031	602.204.916	35.84
			2019	237.000.043	625.708.104	37.88
4.	BWPT	Eagle High Plantations Tbk	2017	9.928.455	161.686.265	61.34
			2018	10.364.476	16.163.267	64.12
			2019	11.183.226	15.796.470	70.80
5.	CSRA	Cisadane Sawit Raya Tbk	2017	726.023	1.157.624	62.72
			2018	841.726	1.279.839	65.77
			2019	903.658	1.368.558	66.03
6.	DSNG	Dharma Satya Nusantara Tbk	2017	5.138.073	84.552.115	60.79
			2018	8.079.930	11.738.892	68.83
			2019	7.889.229	11.620.821	67.89
7.	GZCO	Gozco Plantation Tbk	2017	1.979.605	3.517.586	56.28
			2018	1.840.136	2.910.873	63.22
			2019	1.125.636	1.946.438	57.83
8.	JAWA	Jaya Agra Wattie Tbk	2017	2.477.527	3.332.578	74.34
			2018	2.768.433	3.442.394	80.42
			2019	3.099.655	3.489.777	88.82
9.	LSIP	PP London Sumatera Indonesia Tbk	2017	1.622.254	9.852.695	16.47
			2018	1.705.175	10.037.294	16.99
			2019	1.726.822	10.225.322	16.89
10.	MGRO	Mahkota Group Tbk	2017	550.197,7	964.712,62	38.24
			2018	412.324,99	1.078.147,67	57.03
			2019	658.649,33	1.360.106,99	48.43
11.	PALM	Provident Agro Tbk	2017	1.308.784	2.871.882	45.57
			2018	379.797	1.992.544	19.06
			2019	262.900	2.330.316	11.28
12.	SGRO	Sampoerna Agro Tbk	2017	4.279.656.633	8.364.163.888	51.17
			2018	4.989.995.294	9.018.844.952	55.33
			2019	5.314.244.520	9.466.942.773	55.55
13.	SIMP	Salim Ivomas Pratama Tbk	2017	15.332.334	33.859.154	45.28
			2018	16.379.829	34.666.506	47.25
			2019	17.129.515	34.910.838	49.07

14.	SMAR	Sinar Mas Agro Resources And Technology Tbk	2017	15.824.122	27.356.355	57.84
			2018	17.061.105	29.310.310	59.21
			2019	16.854.470	27.787.527	60.65
15.	SSMS	Sawit Sumbermas Sarana Tbk	2017	5.591,9	9.773.852.468	57.22
			2018	7.226.929.956	11.296.112.298	63.98
			2019	7.776.637.385	11.845.204.657	65.65
16.	TBLA	Tunas Baru Lampung Tbk	2017	10.097.571	14.354.25	70.35
			2018	11.556.300	16.339.916	70.72
			2019	12.000.079	17.363.003	69.11
17.	UNSP	Bakrie Sumatera Plantation Tbk	2017	14.361.156	14.048.681	102.22
			2018	14.798.193	13.363.483	110.74
			2019	13.846.273	8.399.862	164.84

Sumber: Laporan Keuangan di Bursa Efek Indonesia (data diolah)



Lampiran 06. Data ROA pada Perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia

No.	Kode Saham	Nama Perusahaan	Tahun	Laba Bersih (Rp)	Total Aktiva (Rp)	ROA (%)
1.	AALI	Astra Agro Lestari Tbk	2017	2.069.786	25.119.609	8.24
			2018	1.520.723	26.856.967	5.66
			2019	243.629	26.974.124	0.90
2.	ANDI	Andira Agro Tbk	2017	-10.515.470.984	481.400.686.035	-2.18
			2018	17.199.020.715	539.805.449.943	3.19
			2019	12.492.217.169	487.338.794.012	2.56
3.	ANJT	Austindo Nusantara Jaya Tbk	2017	46.698.687	569.496.173	8.20
			2018	12.044.099	602.204.916	2.00
			2019	10.637.038	625.708.104	1.70
4.	BWPT	Eagle High Plantations Tbk	2017	-235.414	161.686.265	1.45
			2018	-462.557	16.163.267	-2.86
			2019	-1.167.471	15.796.470	-7.39
5.	CSRA	Cisadane Sawit Raya Tbk	2017	98.464	1.157.624	8.51
			2018	28.819	1.279.839	2.25
			2019	29.161	1.368.558	2.13
6.	DSNG	Dharma Satya Nusantara Tbk	2017	578.418	84.552.115	6.84
			2018	427.245	11.738.892	3.64
			2019	178.164	11.620.821	1.53
7.	GZCO	Gozco Plantation Tbk	2017	-168.519	3.517.586	-4.73
			2018	-199.977	2.910.873	-6.87
			2019	-189.778	1.946.438	-9.75
8.	JAWA	Jaya Agra Wattie Tbk	2017	-208.621	3.332.578	-6.26
			2018	-300.178	3.442.394	-8.72
			2019	-282.672	3.489.777	-8.10
9.	LSIP	PP London Sumatera Indonesia Tbk	2017	733.248	9.852.695	7.44
			2018	329.426	10.037.294	3.28
			2019	252.630	10.225.322	2.47
10.	MGRO	Mahkota Group Tbk	2017	17.245,57	964.712,62	1.79
			2018	84.172,12	1.078.147,67	7.81
			2019	25.609,8	1.360.106,99	1.88
11.	PALM	Provident Agro Tbk	2017	65.838	2.871.882	2.29
			2018	-115.200	1.992.544	-5.78
			2019	-70.726	2.330.316	-3.04
12.	SGRO	Sampoerna Agro Tbk	2017	249.729.438	8.364.143.632	3.00
			2018	63.608.069	9.018.844.952	0.70
			2019	39.996.290	9.466.942.773	0.40
13.	SIMP	Salim Ivomas Pratama Tbk	2017	647.634	33.859.154	1.91
			2018	346.667	34.666.506	1.00
			2019	-3.176.887	34.910.838	-9.10

14.	SMAR	Sinar Mas Agro Resources And Technology Tbk	2017	547.128	27.356.355	2.00
			2018	1.260.343	29.310.310	4.30
			2019	898.698	27.787.527	3.20
15.	SSMS	Sawit Sumbermas Sarana Tbk	2017	810.930.103	9.773.852.468	8.30
			2018	877.707.926	11.296.112.298	7.77
			2019	604.105.438	11.845.204.657	5.10
16.	TBLA	Tunas Baru Lampung Tbk	2017	978.696	14.354.225	6.80
			2018	764.380	16.339.916	4.70
			2019	661.034	17.363.003	3.80
17.	UNSP	Bakrie Sumatera Plantation Tbk	2017	-1.136.539	14.048.681	-8.09
			2018	-1.582.237	13.363.483	-11.84
			2019	-2.120.966	8.399.862	-25.25

Sumber: Laporan Keuangan di Bursa Efek Indonesia (data diolah)



Lampiran 07. Data Input CR, TATO, DR dan ROA pada Perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia

No.	CR (%)	TATO (%)	DR (%)	ROA (%)
1.	194.01	68.89	25.51	8.24
2.	146.29	71.06	27.49	5.66
3.	285.43	64.7	29.64	0.90
4.	22.73	60.47	73.25	-2.18
5.	73.90	55.63	54.41	3.19
6.	136.09	63.98	46.82	2.56
7.	152.52	28.41	30.57	8.20
8.	166.67	25.19	35.84	2.00
9.	212.74	20.84	37.88	1.70
10.	50.31	18.82	61.34	1.45
11.	59.22	19.08	64.12	-2.86
12.	65.74	15.91	70.80	-7.39
13.	356.14	53.11	62.72	8.51
14.	287.45	44.36	65.77	2.25
15.	116.2	35.97	66.03	2.13
16.	106.53	61.05	60.79	6.84
17.	103.31	40.56	68.83	3.64
18.	81.83	49.37	67.89	1.53
19.	327.19	14.32	56.28	-4.73
20.	226.14	19.43	63.22	-6.87
21.	189.41	19.78	57.83	-9.75
22.	11	16.66	74.34	-6.26
23.	51.58	21.66	80.42	-8.72
24.	39.45	20.73	88.82	-8.10
25.	552.26	48.09	16.47	7.44
26.	465.69	40.05	16.99	3.28
27.	469.68	36.18	16.89	2.47
28.	41.85	182.71	38.24	1.79
29.	144.00	143.65	57.03	7.81
30.	111.99	185.62	48.43	1.88
31.	61.41	26.46	45.57	2.29
32.	150.24	22.42	19.06	-5.78
33.	95.18	8.12	11.28	-3.04
34.	120.2	43.17	51.17	3.00
35.	91.9	35.56	55.33	0.70
36.	58.1	34.52	55.55	0.40
37.	109.45	46.74	45.28	1.91
38.	89.7	40.56	47.25	1.00
39.	76.74	39.1	49.07	-9.10

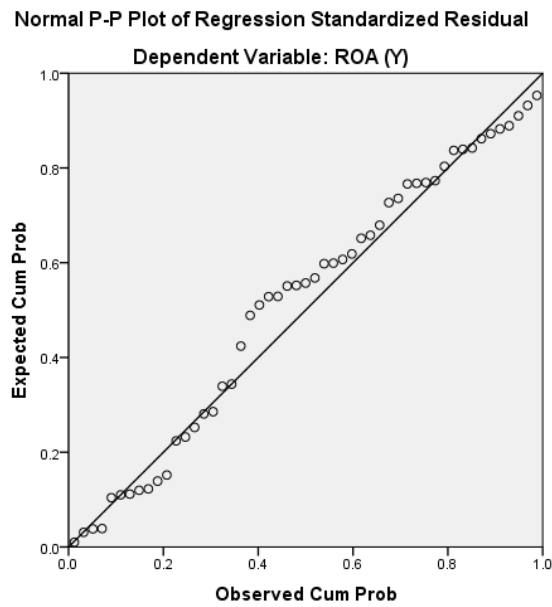
40.	135.53	129.11	57.84	2.00
41.	149.10	127.57	59.21	4.30
42.	107.51	130.26	60.65	3.20
43.	436.25	33.16	57.22	8.30
44.	529.26	32.85	63.98	7.77
45.	251.09	27.67	65.65	5.10
46.	105.2	62.52	70.35	6.80
47.	187.9	52.72	70.72	4.70
48.	162.7	49.15	69.11	3.80
49.	14.14	10.71	102.22	-8.09
50.	11.26	14.61	110.74	-11.84
51.	10.64	23.62	164.84	-25.25

Sumber: Laporan Keuangan di Bursa Efek Indonesia (data diolah)



Lampiran 08. Hasil *Output* Uji Asumsi Klasik SPSS 21.0 *For Windows* dari CR, TATO, dan DR Terhadap ROA

(1) Uji Normalitas



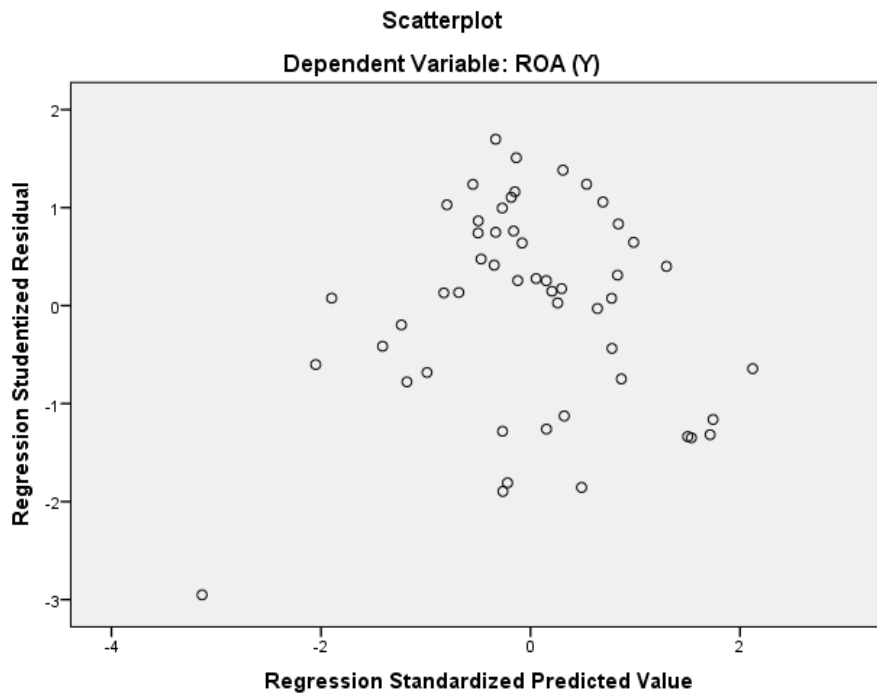
(2) Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.169	2.626		.445	.003	
	CR (X1)	.015	.006	.310	2.680	.010	.793 1.261
	TATO (X2)	.052	.017	.325	3.080	.003	.954 1.048
	DR (X3)	-.101	.030	-.402	-3.434	.001	.775 1.290

a. Dependent Variable: ROA (Y)

(3) Uji Heteroskedastisitas



(4) Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.708 ^a	.502	.470	4.76633	1.123

a. Predictors: (Constant), DR (X3), TATO (X2), CR (X1)

b. Dependent Variable: ROA (Y)

**Lampiran 09. Hasil *Output* Regresi Linier Berganda SPSS 21.0 *For Windows*
dari CR, TATO dan DR Terhadap ROA**

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DR (X3), TATO (X2), CR (X1) ^b	.	Enter

a. Dependent Variable: ROA (Y)

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.708 ^a	.502	.470	4.76633	.502	15.779	3	47	.000	1.123

a. Predictors: (Constant), DR (X3), TATO (X2), CR (X1)

b. Dependent Variable: ROA (Y)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1075.375	3	358.458	15.779	.000 ^b
	Residual	1067.742	47	22.718		
	Total	2143.117	50			

a. Dependent Variable: ROA (Y)

b. Predictors: (Constant), DR (X3), TATO (X2), CR (X1)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error				Beta	Zero-order	Partial	Part	Tolerance
(Constant)	1.169	2.626		.445	.003					
1 CR (X1)	.015	.006	.310	2.680	.010	.467	.364	.276	.793	1.261
TATO (X2)	.052	.017	.325	3.080	.003	.372	.410	.317	.954	1.048
DR (X3)	-.101	.030	-.402	-3.434	.001	-.589	-.448	-.354	.775	1.290

a. Dependent Variable: ROA (Y)

Lampiran 10. Ringkasan Hasil Output SPSS Analisis Regresi Linier

Berganda Pengaruh CR, TATO dan DR Terhadap ROA

Parameter	Nilai	<i>P-Value</i>	<i>Alpha</i> (α)	Keputusan	Simpulan
$P_{yX_1X_2X_3}$	0,708	0,000	0,05	Menolak Ho	Terdapat pengaruh simultan dari CR, TATO dan DR terhadap ROA
$R^2_{yX_1X_2X_3}$	0,502	0,000	0,05	Menolak Ho	Besar sumbangan dari CR, TATO dan DR terhadap ROA yaitu 50,2%
ϵ	0,498	-	-	-	Besar sumbangan pengaruh variabel lain terhadap ROA sebesar 49,8%
p_{yX_1}	0,364	0,010	0,05	Menolak Ho	Terdapat pengaruh positif dan signifikan secara parsial dari CR terhadap ROA
$p^2_{yX_1}$	0,132	-	-	-	Besar sumbangan pengaruh secara parsial dari CR terhadap ROA yaitu 13,2%
p_{yX_2}	0,410	0,003	0,05	Menolak Ho	Terdapat pengaruh positif dan signifikan secara parsial dari TATO terhadap ROA
$p^2_{yX_2}$	0,168	-	-	-	Besar sumbangan pengaruh secara parsial dari TATO terhadap ROA yaitu 16,8%
p_{yX_3}	-0,448	0,001	0,05	Menolak Ho	Terdapat pengaruh negatif dan signifikan secara parsial terhadap ROA
$p^2_{yX_3}$	0,200	-	-	-	Besar sumbangan pengaruh secara parsial dari DR terhadap ROA yaitu 20%
α	1,169	0,003	0,05	Signifikan	Bisa memprediksi ROA
β_1	0,015	0,010	0,05	signifikan	Bisa memprediksi

					ROA
β_2	0,052	0,003	0,05	Signifikan	Bisa memprediksi ROA
β_3	-0,101	0,001	0,05	Signifikan	Bisa memprediksi ROA



RIWAYAT HIDUP



Luh Sumertini lahir di Sangsit pada tanggal 20 Mei 1996, penulis lahir dari pasangan Bapak Wayan Bagiasa dan Ibu Luh Suarni. Penulis berkebangsaan Indonesia dan beragama Hindu. Penulis beralamat di Banjar Dinas Dangin Yeh, Desa Giri Emas, Kecamatan Sawan, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 5 Sangsit dan lulus pada tahun 2008. Kemudian penulis melanjutkan di SMP Terbuka 1 Sawan dan lulus pada tahun 2011. Pada tahun 2017, penulis lulus dari SMA Negeri 1 Sukasada dengan jurusan Ilmu Pengetahuan Alam (IPA) dan melanjutkan ke S1 Manajemen di Universitas Pendidikan Ganesha. Pada semester akhir ini ditahun 2021, penulis telah menyelesaikan skripsi yang berjudul “Pengaruh *Current Ratio* dan *Total Asset Turnover* serta *Debt Ratio* terhadap *Return On Asset* Pada Perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia”.

