



LAMPIRAN 1

The logo of Universitas Muhammadiyah Malang is a purple shield-shaped emblem. It features a central sunburst with Arabic calligraphy, surrounded by a green laurel wreath and a white star. The text 'UNIVERSITAS MUHAMMADIYAH' is written in white around the top and sides of the shield.

Data Populasi dan Sampel Perusahaan Tekstil dan Garment Priode 2015-2020

Lampiran 1.1 Data Populasi Perusahaan Tekstil dan Garment Tahun 2015-2019 yang terdaftar di Bursa Efek Indonesia (BEI)

NO	Kode	Nama Perusahaan
1	ADMG	Polychem Indonesia Tbk
2	ARGO	Argo Pantes Indonesia Tbk
3	BELL	Trisula Textile Industri Tbk
4	CNTX	Century Textile Tbk
5	ERTX	Eratex Djaya Tbk
6	ESTI	Ever Shine Tex Tbk
7	HDTX	Panasial Indo Resources Tbk
8	INDR	Indo Rama Synthetic Tbk
9	MYTX	Apac Citra Centertex Tbk
10	PAFI	Panasia Filament Inti Tbk
11	PBRX	Pan Brother Tbk
12	POLY	Asia Pasific Fibers Tbk
13	RICY	Ricky Putra Globalindo Tbk
14	SRIL	Sri Rejeki Isman Tbk
15	SSTM	Suson Textile Manufaktur Tbk
16	STAR	Star Petrochem Tbk
17	TFCO	Tifico Fiber Indonesia Tbk
18	TRIS	Trisula International Tbk
19	UNIT	Nusantara Inti Corpora Tbk
20	UNTX	Unitex Tbk

Sumber : www.idx.go.id (2021)

**Lampiran 1.2 Data Pemilihan Sampel Kriteria Perusahaan Tekstil dan Garne
Tahun 2015-2019 yang terdaftar di Bursa Efek Indonesia (BEI)**

NO	Kode	Nama Perusahaan	2015	2016	2017	2018	2019	2020	Masuk Sampel
1	ADMG	Polychem Indonesia Tbk	V	V	V	-	V	-	0
2	ARGO	Argo Pantes Indonesia Tbk	-	V	V	V	V	-	0
3	BELL	Trisula Textile Industri Tbk	-	-	V	V	V	-	0
4	CNTX	Century Textile Tbk	-	-	-	-	-	-	0
5	ERTX	Eratex Djaya Tbk	V	V	V	V	-	-	0
6	ESTI	Ever Shine Tex Tbk	V	V	V	V	V	V	1
7	HDTX	Panasial Indo Resources Tbk	V	V	V	V	V	V	1
8	INDR	Indo Rama Synthetic Tbk	V	V	V	V	V	V	1
9	MYTX	Apac Citra Centertex Tbk	V	-	-	V	-	-	0
10	PAFI	Panasia Filament Inti Tbk	-	-	-	-	-	-	0
11	PBRX	Pan Brother Tbk	V	V	-	-	V	-	0
12	POLY	Asia Pasific Fibers Tbk	V	V	V	V	V	V	1
13	RICY	Ricky Putra Globalindo Tbk	V	V	V	V	V	V	1
14	SRIL	Sri Rejeki Isman Tbk	V	V	V	V	V	V	1
15	SSTM	Suson Textile Manufaktur Tbk	V	V	V	V	V	V	1
16	STAR	Star Petrochem Tbk	-	-	-	-	-	-	0
17	TFCO	Tifico Fiber Indonesia Tbk	V	V	V	V	V	V	1
18	TRIS	Trisula International Tbk	V	-	V	V	V	-	0
19	UNIT	Nusantara Inti Corpora Tbk	V	V	V	V	V	-	0
20	UNTX	Unitex Tbk	-	-	-	-	V	-	0

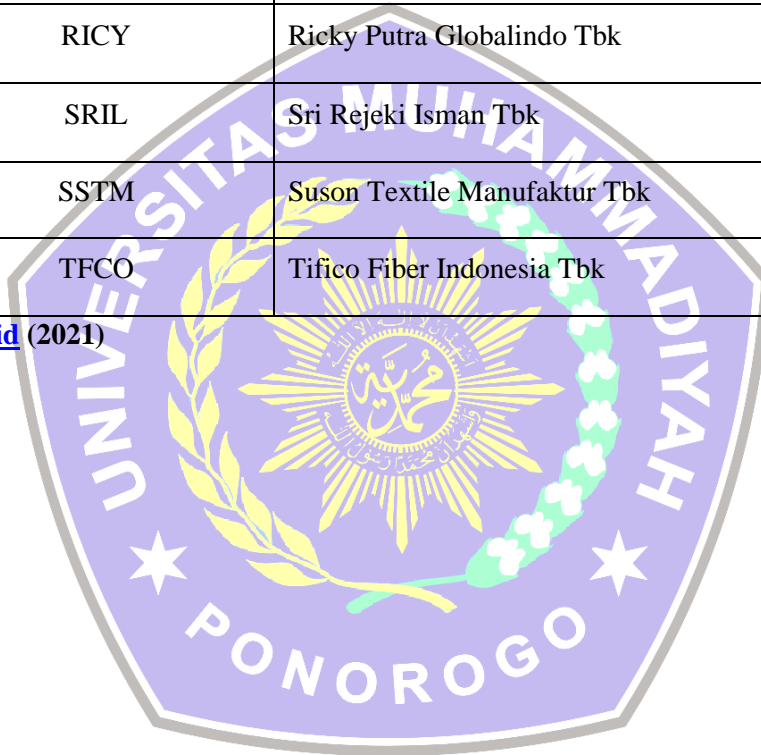
Sumber : www.idx.go.id (2021)

Lampiran 1.3 Data Sampel Sesuai dengan Kriteria Perusahaan Tekstil dan Garment Tahun 2015-2019 yang terdaftar di Bursa Efek Indonesia (BEI)

NO	Kode	Nama Perusahaan
1	ESTI	Ever Shine Tex Tbk
2	HDTX	Panasial Indo Resources Tbk
3	INDR	Indo Rama Synthetic Tbk
4	POLY	Asia Pasific Fibers Tbk
5	RICY	Ricky Putra Globalindo Tbk
6	SRIL	Sri Rejeki Isman Tbk
7	SSTM	Suson Textile Manufaktur Tbk
8	TFCO	Tifico Fiber Indonesia Tbk

Sumber
:

www.idx.go.id (2021)



LAMPIRAN 2

**Hasil Perhitungan
Variabel**

Earning Per Share
(EPS)

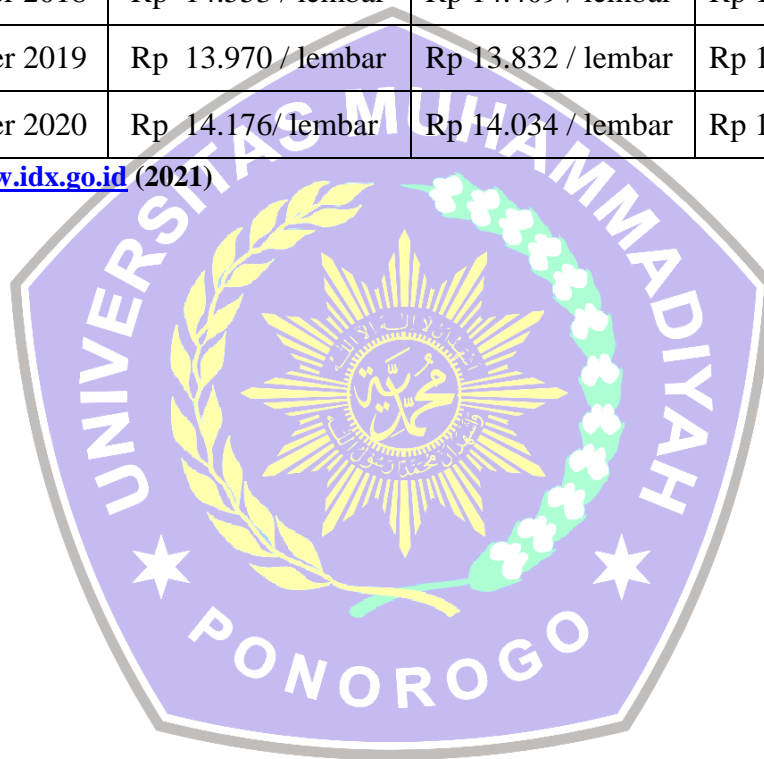
Periode 2015-2020

Lampiran 1.4 Data krus tengah pada tanggal dan tahun neraca perusahaan

$$\text{Kurs Tengah} : \frac{\text{Kurs Jual} + \text{Krus Beli}}{2}$$

Tahun	Kurs Jual	Kurs Beli	Kurs Tengah
31 Desember 2015	RP 13.864 / lembar	Rp 13.726 / lembar	Rp 13.795 / lembar
31 Desember 2016	Rp 13.503 / lembar	Rp 13.369 / lembar	Rp 13.436 / lembar
31 Desember 2017	Rp 13.616 / lembar	Rp 13.480 / lembar	Rp 13.548 / lembar
31 Desember 2018	Rp 14.553 / lembar	Rp 14.409 / lembar	Rp 14.481 / lembar
31 Desember 2019	Rp 13.970 / lembar	Rp 13.832 / lembar	Rp 13.901 / lembar
31 Desember 2020	Rp 14.176 / lembar	Rp 14.034 / lembar	Rp 14.105 / lembar

Sumber : www.idx.go.id (2021)



Lampiran 1.5 Data Perhitungan Variabel *Earning Per Share* (EPS)

$$\text{Earning Per Share} : \frac{\text{Laba Bersih Setelah Pajak}}{\text{Jumlah Saham Beredar}}$$

No	Kode	Tahun	USD		Krus Tengah	Rp		EPS (C) = (A : B)
			Laba bersih setelah pajak	Jumlah saham beredar		Laba bersih setelah pajak (A)	Jumlah saham beredar (B)	
1	ESTI	2015	-10.485.191	2.015.208.720	Rp13.795	-Rp144.643.209.845	Rp27.799.804.292.400	-71,776
		2016	3.127.492	2.015.208.720	Rp13.436	Rp42.020.982.512	Rp27.076.344.361.920	20,852
		2017	-1.702.399	2.015.208.720	Rp13.548	-Rp23.064.101.652	Rp27.302.047.738.560	-11,445
		2018	1.413.112	2.015.208.720	Rp14.481	Rp20.463.274.872	Rp29.182.237.474.320	10,154
		2019	-2.792.947	2.015.208.720	Rp13.901	-Rp38.824.756.247	Rp28.013.416.416.720	-19,266
		2020	-577.891	2.015.208.720	Rp14.105	-Rp8.151.152.555	Rp28.424.518.995.600	-4,045
2	HDTX	2015				Rp135.536.992	Rp1.532.571.000	0,088
		2016				Rp135.536.992	Rp3.601.462.800	0,038
		2017				Rp135.564.492	Rp3.601.462.800	0,038
		2018				-Rp66.185.715	Rp3.601.462.800	-0,018
		2019				-Rp64.595.523	Rp3.601.462.800	-0,018
		2020				-Rp44.158.612	Rp3.601.462.800	-0,012
3	INDR	2015	9.837.770	654.351.707	Rp13.795	Rp135.712.037.150	Rp9.026.781.798.065	207,399
		2016	1.320.005	654.351.707	Rp13.436	Rp17.735.587.180	Rp8.791.869.535.252	27,104
		2017	2.032.907	654.351.707	Rp13.548	Rp27.541.824.036	Rp8.865.156.926.436	42,090
		2018	61.784.333	654.351.707	Rp14.481	Rp894.698.926.173	Rp9.475.667.069.067	1.367,306
		2019	41.626.325	654.351.707	Rp13.901	Rp578.647.543.825	Rp9.096.143.079.007	884,307
		2020	6.232.061	654.351.707	Rp14.105	Rp87.903.220.405	Rp9.229.630.827.235	134,336
4	POLY	2015	-16.382.755	2.495.753.347	Rp13.795	-Rp226.000.105.225	Rp34.428.917.421.865	-90,554
		2016	-11.868.369	2.495.753.347	Rp13.436	-Rp159.463.405.884	Rp33.532.941.970.292	-63,894

		2017	-4.408.564	2.495.753.347	Rp13.548	-Rp59.727.225.072	Rp33.812.466.345.156	-23,932
		2018	13.815.361	2.495.753.347	Rp14.481	Rp200.060.242.641	Rp36.141.004.217.907	80,160
		2019	-11.914.906	2.495.753.347	Rp13.901	-Rp165.629.108.306	Rp34.693.467.276.647	-66,364
		2020	-20.549.350	2.495.753.347	Rp14.105	-Rp289.848.581.750	Rp35.202.600.959.435	-116,137
5	RICY	2015				Rp11.041.925.957	Rp641.717.510	17,207
		2016				Rp11.471.473.842	Rp641.717.510	17,876
		2017				Rp12.567.319.217	Rp641.717.510	19,584
		2018				Rp11.731.418.278	Rp641.717.510	18,281
		2019				Rp18.513.517.446	Rp641.717.510	28,850
		2020				-Rp76.987.283.804	Rp641.717.510	-119,971
6	SRIL	2015	55.661.062	18.592.888.040	Rp13.795	Rp767.844.350.290	Rp256.488.890.511.800	41,298
		2016	59.365.690	18.592.888.040	Rp13.436	Rp797.637.410.840	Rp249.814.043.705.440	42,900
		2017	68.035.320	18.832.303.311	Rp13.548	Rp921.742.515.360	Rp255.140.045.257.428	48,945
		2018	84.556.033	20.452.176.844	Rp14.481	Rp1.224.455.913.873	Rp296.167.972.877.964	59,869
		2019	87.652.548	20.452.176.844	Rp13.901	Rp1.218.458.069.748	Rp284.305.710.308.444	59,576
		2020	85.325.108	20.452.176.844	Rp14.105	Rp1.203.510.648.340	Rp288.477.954.384.620	58,845
7	SSTM	2015				-Rp10.462.177.146	Rp1.170.909.181	-8,935
		2016				-Rp14.582.624.323	Rp1.170.909.181	-12,454
		2017				-Rp23.709.833.744	Rp1.170.909.181	-20,249
		2018				Rp1.112.037.917	Rp1.170.909.181	0,950
		2019				-Rp16.266.732.177	Rp1.170.909.181	-13,892
		2020				-Rp15.354.377.443	Rp1.170.909.181	-13,113
8	TFCO	2015	-1.634.800	4.823.076.400	Rp13.795	-Rp22.552.066.000	Rp66.534.338.938.000	-4,676
		2016	6.227.268	4.823.076.400	Rp13.436	Rp83.669.572.848	Rp64.802.854.510.400	17,348
		2017	3.272.209	4.823.076.400	Rp13.548	Rp44.331.887.532	Rp65.343.039.067.200	9,192
		2018	-494.963	4.823.076.400	Rp14.481	-Rp7.167.559.203	Rp69.842.969.348.400	-1,486
		2019	-5.258.349	4.823.076.400	Rp13.901	-Rp73.096.309.449	Rp67.045.585.036.400	-15,156
		2020	-857.539	4.823.076.400	Rp14.105	-Rp12.095.587.595	Rp68.029.492.622.000	-2,508

Sumber : Data Laporan Keuangan www.idx.go.id (data diolah, 2021)

LAMPIRAN 3

**Hasil Perhitungan
Variabel**

**Debt to Equity Ratio
(DER)**

Periode 2015-2020

Lampiran 1.6 Data Perhitungan Variabel *Debt to Equity Ratio* (DER)

$$\text{Debt to Equity Ratio} = \frac{\text{Total Utang}}{\text{Total Ekuitas}}$$

No	Kode	Tahun	USD		Krus Tengah	RP		DER (C) = (A: B)
			Total Utang	Total Ekuitas		Total Utang (A)	Tota Ekuitas (B)	
1	ESTI	2015	43.813.196	13.024.120	Rp13.795	Rp604.403.038.820	Rp179.667.735.400	3,364
		2016	33.281.750	16.151.612	Rp13.436	Rp447.173.593.000	Rp217.013.058.832	2,061
		2017	46.846.685	14.712.863	Rp13.548	Rp634.678.888.380	Rp199.329.867.924	3,184
		2018	45.778.095	16.249.625	Rp14.481	Rp662.912.593.695	Rp235.310.819.625	2,817
		2019	47.655.351	13.456.678	Rp13.901	Rp662.457.034.251	Rp187.061.280.878	3,541
		2020	41.511.321	12.962.074	Rp14.105	Rp585.517.182.705	Rp182.830.053.770	3,203
2	HDTX	2015				Rp3.482.406.080	Rp1.395.961.824	2,495
		2016				Rp3.565.112.660	Rp1.178.467.098	3,025
		2017				Rp3.701.551.196	Rp333.535.189	11,098
		2018				Rp450.801.225	Rp136.139.442	3,311
		2019				Rp353.633.985	Rp70.157.076	5,041
		2020				Rp363.130.561	Rp20.985.638	17,304
3	INDR	2015	508.012.008	296.839.288	Rp13.795	Rp7.008.025.650.360	Rp4.094.897.977.960	1,711
		2016	547.271.292	299.297.193	Rp13.436	Rp7.353.137.079.312	Rp4.021.357.085.148	1,829
		2017	515.802.535	284.305.936	Rp13.548	Rp6.988.092.744.180	Rp3.851.776.820.928	1,814
		2018	456.465.600	349.453.179	Rp14.481	Rp6.610.078.353.600	Rp5.060.431.485.099	1,306
		2019	382.129.255	371.429.015	Rp13.901	Rp5.311.978.773.755	Rp5.163.234.737.515	1,029
		2020	387.378.220	376.477.370	Rp14.105	Rp5.463.969.793.100	Rp5.310.213.303.850	1,029
4	POLY	2015	1.157.901.961	925.406.725	Rp13.795	Rp15.973.257.551.995	Rp12.765.985.771.375	1,251
		2016	1.168.715.677	937.566.161	Rp13.436	Rp15.702.863.836.172	Rp12.597.138.939.196	1,247
		2017	1.174.807.927	943.240.972	Rp13.548	Rp15.916.297.794.996	Rp12.779.028.688.656	1,246
		2018	1.167.672.439	929.425.611	Rp14.481	Rp16.909.064.589.159	Rp13.459.012.272.891	1,256

		2019	1.183.397.441	941.345.896	Rp13.901	Rp16.450.407.827.341	Rp13.085.649.300.296	1,257
		2020	1.193.903.207	962.873.091	Rp14.105	Rp16.840.004.734.735	Rp13.581.324.948.555	1,240
5	RICY	2015				Rp798.114.824.380	Rp400.079.043.512	1,995
		2016				Rp876.184.855.001	Rp412.499.070.065	2,124
		2017				Rp944.179.416.586	Rp430.265.371.696	2,194
		2018				Rp1.094.692.568.786	Rp444.909.486.046	2,460
		2019				Rp1.162.598.358.789	Rp457.256.377.463	2,543
		2020				Rp1.363.926.876.704	Rp372.970.292.357	3,657
		2020				Rp1.363.926.876.704	Rp372.970.292.357	3,657
6	SRIL	2015	506.605.558	276.741.172	Rp13.795	Rp6.988.623.672.610	Rp3.817.644.467.740	1,831
		2016	616.060.202	331.109.508	Rp13.436	Rp8.277.384.874.072	Rp4.448.787.349.488	1,861
		2017	750.742.209	442.158.829	Rp13.548	Rp10.171.055.447.532	Rp5.990.367.815.292	1,698
		2018	848.024.460	516.247.531	Rp14.481	Rp12.280.242.205.260	Rp7.475.780.496.411	1,643
		2019	966.583.046	592.668.709	Rp13.901	Rp13.436.470.922.446	Rp8.238.687.723.809	1,631
		2020	1.179.571.751	672.417.089	Rp14.105	Rp16.637.859.547.855	Rp9.484.443.040.345	1,754
7	SSTM	2015				Rp477.792.694.823	Rp244.091.472.861	1,957
		2016				Rp407.944.491.993	Rp263.019.501.722	1,551
		2017				Rp393.177.629.585	Rp212.465.671.723	1,851
		2018				Rp346.923.856.267	Rp215.250.324.630	1,612
		2019				Rp314.416.806.582	Rp200.348.925.308	1,569
		2020				Rp295.733.976.001	Rp186.331.318.094	1,587
8	TFCO	2015	29.644.011	285.376.854	Rp13.795	Rp408.939.131.745	Rp3.936.773.700.930	0,104
		2016	30.667.954	291.615.992	Rp13.436	Rp412.054.629.944	Rp3.918.152.468.512	0,105
		2017	36.461.388	294.707.038	Rp13.548	Rp493.978.884.624	Rp493.978.884.624	1,000
		2018	27.341.578	294.511.289	Rp14.481	Rp395.933.391.018	Rp4.264.817.976.009	0,093
		2019	23.776.659	289.792.617	Rp13.901	Rp330.519.336.759	Rp4.028.407.168.917	0,082
		2020	28.410.227	289.312.644	Rp14.105	Rp400.726.251.835	Rp4.080.754.843.620	0,098

Sumber : Data Laporan Keuangan www.idx.go.id (data diolah, 2021)

LAMPIRAN 4

Hasil Perhitungan

Variabel

Return on Assets

(ROA)

Periode 2015-2020

Lampiran 1.7 Hasil Perhitungan Variabel Return on Assets (ROA)

$$\text{Return On Assets} = \frac{\text{Laba Bersih Setelah Pajak}}{\text{Total Asset}}$$

No	Kode	Tahun	USD		Krus Tengah	RP		ROA (C) = (A) : (B)
			Laba (Rugi) Bersih Setelah Pajak	Total Asset		Laba (Rugi) Bersih Setelah Pajak (A)	Total Asset (B)	
1	ESTI	2015	-10.485.191	56.837.316	Rp13.795	-Rp144.643.209.845	Rp784.070.774.220	-0,184
		2016	3.127.492	49.433.362	Rp13.436	Rp42.020.982.512	Rp664.186.651.832	0,063
		2017	-1.702.399	61.559.548	Rp13.548	-Rp23.064.101.652	Rp834.008.756.304	-0,028
		2018	1.413.112	62.027.720	Rp14.481	Rp20.463.274.872	Rp898.223.413.320	0,023
		2019	-2.792.947	61.112.029	Rp13.901	-Rp38.824.756.247	Rp849.518.315.129	-0,046
		2020	-577.944	54.473.395	Rp14.105	-Rp8.151.900.120	Rp768.347.236.475	-0,011
2	HDTX	2015				-Rp355.659.019	Rp4.878.367.904	-0,073
		2016				-Rp393.567.637	Rp4.743.579.758	-0,083
		2017				-Rp847.049.209	Rp4.035.086.385	-0,210
		2018				-Rp229.988.885	Rp586.940.667	-0,392
		2019				-Rp65.673.323	Rp423.791.061	-0,155
		2020				-Rp47.921.139	Rp384.116.199	-0,125
3	INDR	2015	13.326.426	804.851.296	Rp13.795	Rp183.838.046.670	Rp11.102.923.628.320	0,017
		2016	2.457.905	846.568.485	Rp13.436	Rp33.024.411.580	Rp11.374.494.164.460	0,003
		2017	2.259.101	800.108.471	Rp13.548	Rp30.606.300.348	Rp10.839.869.565.108	0,003
		2018	62.367.343	805.918.779	Rp14.481	Rp903.141.493.983	Rp11.670.509.838.699	0,077
		2019	41.626.269	753.558.270	Rp13.901	Rp578.646.765.369	Rp10.475.213.511.270	0,055
		2020	8.563.386	763.855.590	Rp14.105	Rp120.786.559.530	Rp10.774.183.096.950	0,011
4	POLY	2015	-17.786.672	232.495.236	Rp13.795	-Rp245.367.140.240	Rp3.207.271.780.620	-0,077
		2016	-11.868.369	231.149.516	Rp13.436	-Rp159.463.405.884	Rp3.105.724.896.976	-0,051

		2017	-5.866.626	374.110.303	Rp13.548	-Rp79.481.049.048	Rp5.068.446.385.044	-0,016
		2018	12.832.260	238.246.828	Rp14.481	Rp185.823.957.060	Rp3.450.052.316.268	0,054
		2019	-11.914.906	242.051.545	Rp13.901	-Rp165.629.108.306	Rp3.364.758.527.045	-0,049
		2020	-20.139.803	231.030.116	Rp14.105	-Rp284.071.921.315	Rp3.258.679.786.180	-0,087
5	RICY	2015				Rp13.465.713.464	Rp1.198.193.867.892	0,011
		2016				Rp14.033.426.519	Rp1.288.683.925.066	0,011
		2017				Rp16.558.562.698	Rp1.374.444.788.282	0,012
		2018				Rp18.480.376.458	Rp1.539.602.054.832	0,012
		2019				Rp14.272.043.949	Rp1.619.854.736.252	0,009
		2020				-Rp80.925.504.751	Rp1.736.897.169.061	-0,047
6	SRIL	2015	55.663.929	783.346.730	Rp13.795	Rp767.883.900.555	Rp10.806.268.140.350	0,071
		2016	59.365.690	947.169.710	Rp13.436	Rp797.637.410.840	Rp12.726.172.223.560	0,063
		2017	68.035.320	1.192.901.038	Rp13.548	Rp921.742.515.360	Rp16.161.423.262.824	0,057
		2018	84.556.033	1.364.271.991	Rp14.481	Rp1.224.455.913.873	Rp19.756.022.701.671	0,062
		2019	87.652.548	1.559.251.755	Rp13.901	Rp1.218.458.069.748	Rp21.675.158.646.255	0,056
		2020	82.984.634	1.851.988.840	Rp14.105	Rp1.170.498.262.570	Rp26.122.302.588.200	0,045
7	SSTM	2015				-Rp10.462.177.146	Rp721.884.167.684	-0,014
		2016				-Rp14.582.624.323	Rp670.963.993.715	-0,022
		2017				-Rp23.709.833.744	Rp605.643.301.307	-0,039
		2018				Rp1.112.037.917	Rp562.174.180.897	0,002
		2019				-Rp16.266.732.177	Rp514.765.731.890	-0,032
		2020				-Rp14.017.607.214	Rp482.065.294.095	-0,029
8	TFCO	2015	-1.634.800	315.020.865	Rp13.795	-Rp22.552.066.000	Rp4.345.712.832.675	-0,005
		2016	6.227.268	322.283.946	Rp13.436	Rp83.669.572.848	Rp4.330.207.098.456	0,019
		2017	3.272.209	331.168.426	Rp13.548	Rp44.331.887.532	Rp4.486.669.835.448	0,010
		2018	-494.963	321.852.867	Rp14.481	-Rp7.167.559.203	Rp4.660.751.367.027	-0,002
		2019	-5.258.349	313.569.276	Rp13.901	-Rp73.096.309.449	Rp4.358.926.505.676	-0,017
		2020	-857.539	317.722.871	Rp14.105	-Rp12.095.587.595	Rp4.481.481.095.455	-0,003

Sumber : Data Laporan Keuangan www.idx.go.id (data diolah, 2021)

LAMPIRAN 5

**Hasil Perhitungan
Variabel**

Current Ratio (CR)

Periode 2015-2020

Lampiran 1.8 Hasil Perhitungan Variabel *Current Ratio* (CR)

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar (currentasset)}}{\text{Utang Lancar (currentliabilities)}}$$

No	Kode	Tahun	USD		Krus Tengah	RP		CR (C) = (A) : (B)
			Total Current Assets	Total Current Liabilities		Total Current Assets (A)	Total Current Liabilities (B)	
1	ESTI	2015	26.441.855	39.186.759	Rp13.795	Rp364.765.389.725	Rp540.581.340.405	0,675
		2016	27.019.321	19.587.421	Rp13.436	Rp363.031.596.956	Rp263.176.588.556	1,379
		2017	25.494.309	27.072.234	Rp13.548	Rp345.396.898.332	Rp366.774.626.232	0,942
		2018	27.072.234	32.031.501	Rp14.481	Rp392.033.020.554	Rp463.848.165.981	0,845
		2019	31.074.341	27.991.823	Rp13.901	Rp431.964.414.241	Rp389.114.331.523	1,110
		2020	26.751.546	22.926.913	Rp14.105	Rp377.330.556.330	Rp323.384.107.865	1,167
2	HDTX	2015				Rp598.254.870	Rp831.964.891	0,719
		2016				Rp582.043.492	Rp773.443.042	0,753
		2017				Rp247.829.628	Rp1.083.630.250	0,229
		2018				Rp37.133.314	Rp235.055.724	0,158
		2019				Rp21.150.276	Rp245.687.022	0,086
		2020				Rp20.737.818	Rp245.260.776	0,085
3	INDR	2015	294.276.372	257.397.793	Rp13.795	Rp4.059.542.551.740	Rp3.550.802.554.435	1,143
		2016	294.232.976	254.363.102	Rp13.436	Rp3.953.314.265.536	Rp3.417.622.638.472	1,157
		2017	279.538.915	268.358.401	Rp13.548	Rp3.787.193.220.420	Rp3.635.719.616.748	1,042
		2018	315.297.090	303.733.446	Rp14.481	Rp4.565.817.160.290	Rp4.398.364.031.526	1,038
		2019	268.627.985	258.297.930	Rp13.901	Rp3.734.197.619.485	Rp3.590.599.524.930	1,040
		2020	282.746.955	259.074.281	Rp14.105	Rp3.988.145.800.275	Rp3.654.242.733.505	1,091
4	POLY	2015	143.251.239	1.101.821.058	Rp13.795	Rp1.976.150.842.005	Rp15.199.621.495.110	0,130
		2016	118.020.699	1.108.697.962	Rp13.436	Rp1.585.726.111.764	Rp14.896.465.817.432	0,106
		2017	124.065.058	1.111.724.364	Rp13.548	Rp1.680.833.405.784	Rp15.061.641.683.472	0,112

		2018	133.845.535	1.100.156.831	Rp14.481	Rp1.938.217.192.335	Rp15.931.371.069.711	0,122
		2019	133.334.009	1.110.607.576	Rp13.901	Rp1.853.476.059.109	Rp15.438.555.913.976	0,120
		2020	121.426.420	1.116.475.431	Rp14.105	Rp1.712.719.654.100	Rp15.747.885.954.255	0,109
5	RICY	2015				Rp851.477.572.604	Rp718.198.051.081	1,186
		2016				Rp943.936.823.539	Rp821.755.111.705	1,149
		2017				Rp1.037.820.994.280	Rp873.224.844.013	1,188
		2018				Rp1.211.372.836.329	Rp994.288.048.839	1,218
		2019				Rp1.311.243.383.701	Rp1.040.814.841.742	1,260
		2020				Rp1.449.567.170.329	Rp1.086.614.763.328	1,334
6	SRIL	2015	323.137.765	67.155.332	Rp13.795	Rp4.457.685.468.175	Rp926.407.804.940	40,812
		2016	378.025.198	123.527.900	Rp13.436	Rp5.079.146.560.328	Rp1.659.720.864.400	3,060
		2017	645.050.740	175.187.960	Rp13.548	Rp8.739.147.425.520	Rp2.373.446.482.080	3,682
		2018	706.252.545	228.955.322	Rp14.481	Rp10.227.243.104.145	Rp3.315.502.017.882	3,085
		2019	894.760.661	182.540.923	Rp13.901	Rp12.438.067.948.561	Rp2.537.501.370.623	40,902
		2020	1.151.048.437	398.345.886	Rp14.105	Rp16.235.538.203.885	Rp5.618.668.722.030	2,890
7	SSTM	2015				Rp377.319.537.345	Rp331.660.630.809	1,138
		2016				Rp351.706.167.938	Rp277.524.504.441	1,267
		2017				Rp182.421.582.456	Rp311.547.858.348	0,586
		2018				Rp294.172.560.216	Rp131.917.686.499	2,230
		2019				Rp263.602.799.221	Rp166.219.539.040	1,586
		2020				Rp246.379.557.480	Rp164.959.909.413	1,494
8	TFCO	2015	70.935.722	23.380.573	Rp13.795	Rp978.558.284.990	Rp322.535.004.535	3,034
		2016	85.721.387	26.501.119	Rp13.436	Rp1.151.752.555.732	Rp356.069.034.884	3,235
		2017	106.148.204	31.355.898	Rp13.548	Rp1.438.095.867.792	Rp424.809.706.104	3,385
		2018	103.669.112	22.461.472	Rp14.481	Rp1.501.232.410.872	Rp325.264.576.032	40,615
		2019	98.696.739	17.926.402	Rp13.901	Rp1.371.983.368.839	Rp249.194.914.202	5,506
		2020	115.472.289	22.249.879	Rp14.105	Rp1.628.736.636.345	Rp313.834.543.295	5,190

Sumber : Data Laporan Keuangan www.idx.go.id (data diolah, 2021)

LAMPIRAN 6



Lampiran 1.9 Hasil Perhitungan *Return Saham*

$$\text{Return Saham} = \frac{P_t - P_{t-1}}{P_{t-1}}$$

Keterangan:

R_s = *Return Saham*

P_t = Harga penutupan saham periode ke-t

P_{t-1} = Harga penutupan saham periode sebelumnya (t-1)

No	Kode	Tahun	Harga Saham	$P_t - (P_{t-1})$	Return
1	ESTI	2014	Rp193		
		2015	Rp180	-13	-0,067
		2016	Rp95	-85	-0,472
		2017	Rp77	-18	-0,189
		2018	Rp81	4	0,052
		2019	Rp64	-17	-0,210
		2020	Rp53	-11	-0,172
2	HDTX	2014	Rp390		
		2015	Rp885	495	1,269
		2016	Rp580	-305	-0,345
		2017	Rp496	-84	-0,145
		2018	Rp126	-370	-0,746
		2019	Rp120	-6	-0,048
		2020	Rp120	0	0,000
3	INDR	2014	Rp770		
		2015	Rp760	-10	-0,013
		2016	Rp810	50	0,066
		2017	Rp1.250	440	0,543
		2018	Rp5.925	4675	3,740
		2019	Rp2.499	-3426	-0,578
		2020	Rp3.178	679	0,272
4	POLY	2014	Rp95		
		2015	Rp54	-41	-0,432
		2016	Rp55	1	0,019
		2017	Rp71	16	0,291
		2018	Rp150	79	1,113
		2019	Rp59	-91	-0,607
		2020	Rp60	1	0,017

5	RICY	2014	Rp174		
		2015	Rp159	-15	-0,086
		2016	Rp154	-5	-0,031
		2017	Rp150	-4	-0,026
		2018	Rp164	14	0,093
		2019	Rp150	-14	-0,085
		2020	Rp119	-31	-0,207
6	SRIL	2014	Rp166		
		2015	Rp389	223	1,343
		2016	Rp230	-159	-0,409
		2017	Rp380	150	0,652
		2018	Rp358	-22	-0,058
		2019	Rp260	-98	-0,274
		2020	Rp268	8	0,031
7	SSTM	2014	Rp103		
		2015	Rp52	-51	-0,495
		2016	Rp360	308	5,923
		2017	Rp380	20	0,056
		2018	Rp452	72	0,189
		2019	Rp550	98	0,217
		2020	Rp570	20	0,036
8	TFCO	2014	Rp900		
		2015	Rp900	0	0,000
		2016	Rp1.020	120	0,133
		2017	Rp790	-230	-0,225
		2018	Rp665	-125	-0,158
		2019	Rp475	-190	-0,286
		2020	Rp474	-1	-0,002

Sumber : Data Laporan Keuangan www.idx.go.id (data diolah, 2021)

LAMPIRAN 7

**Data Hasil Uji SPSS
Data Diolah**



Lampiran 1.10 Data Uji SPSS

Kode	Tahun	EPS	DER	ROA	CR	Return
ESTI	2015	-71,776	3,364	-0,184	0,675	-0,067
	2016	20,852	2,061	0,063	1,379	-0,472
	2017	-11,445	3,184	-0,028	0,942	-0,189
	2018	10,154	2,817	0,023	0,845	0,052
	2019	-19,266	3,541	-0,046	1,110	-0,210
	2020	-4,045	3,203	-0,011	1,167	-0,172
HDTX	2015	0,088	2,495	-0,073	0,719	1,269
	2016	0,038	3,025	-0,083	0,753	-0,345
	2017	0,038	11,098	-0,210	0,229	-0,145
	2018	-0,018	3,311	-0,392	0,158	-0,746
	2019	-0,018	5,041	-0,155	0,086	-0,048
	2020	-0,012	17,304	-0,125	0,085	0,000
INDR	2015	207,399	1,711	0,017	1,143	-0,013
	2016	27,104	1,829	0,003	1,157	0,066
	2017	42,090	1,814	0,003	1,042	0,543
	2018	1.367,306	1,306	0,077	1,038	3,740
	2019	884,307	1,029	0,055	1,040	-0,578
	2020	134,336	1,029	0,011	1,091	0,272
POLY	2015	-90,554	-1,251	-0,077	0,130	-0,432
	2016	-63,894	-1,247	-0,051	0,106	0,019
	2017	-23,932	-1,246	-0,016	0,112	0,291
	2018	80,160	-1,256	0,054	0,122	1,113
	2019	-66,364	-1,257	-0,049	0,120	-0,607
	2020	-116,137	-1,240	-0,087	0,109	0,017
RICY	2015	17,207	1,995	0,011	1,186	-0,086
	2016	17,876	2,124	0,011	1,149	-0,031
	2017	19,584	2,194	0,012	1,188	-0,026
	2018	18,281	2,460	0,012	1,218	0,093
	2019	28,850	2,543	0,009	1,260	-0,085
	2020	-119,971	3,657	-0,047	1,334	-0,207
SRIL	2015	41,298	1,831	0,071	4,812	1,343
	2016	42,900	1,861	0,063	40,060	-0,409
	2017	48,945	1,698	0,057	3,682	0,652
	2018	59,869	1,643	0,062	3,085	-0,058
	2019	59,576	1,631	0,056	40,204	-0,274
	2020	58,845	1,754	0,045	2,890	0,031

SSTM	2015	-8,935	1,957	-0,014	1,138	-0,495
	2016	-12,454	1,551	-0,022	1,267	5,923
	2017	-20,249	1,851	-0,039	0,586	0,056
	2018	0,950	1,612	0,002	2,230	0,189
	2019	-13,892	1,569	-0,032	1,586	0,217
	2020	-13,113	1,587	-0,029	1,494	0,036
TFCO	2015	-4,676	0,104	-0,005	3,034	0,000
	2016	17,348	0,105	0,019	3,235	0,133
	2017	9,192	1,000	0,010	3,385	-0,225
	2018	-1,486	0,093	-0,002	4,615	-0,158
	2019	-15,156	0,082	-0,017	40,364	-0,286
	2020	-2,508	0,098	-0,003	5,190	-0,002

Lampiran 1.11 Hasil Uji Statistik Deskriptif

StStatistics

	EPS	DER	ROA	CR	RETURN
N Valid	48	48	48	48	48
Missing	0	0	0	0	0
Mean	52,80608	2,36790	-,0219	3,86563	,04188
Std. Deviation	237,870790	2,767674	,08354	9,569387	,469743
Minimum	-119,971	,082	-,39	,085	-,746
Maximum	1367,306	17,304	,08	40,364	1,770

Sumber : Output SPSS (data diolah, 2021)

Lampiran 1.12 Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,33997485
Most Extreme Differences	Absolute	,116
	Positive	,116
	Negative	-,115
Test Statistic		,116
Asymp. Sig. (2-tailed)		,108 ^c

Lampiran 1.13 Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,690 ^a	,476	,427	,355436	2,147

a. Predictors: (Constant), CR, EPS, DER, ROA

a. Dependent Variable: RETURN

Sumber : Output SPSS (data diolah, 2021)

Lampiran 1.14 Hasil Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,062	,076		,827	,413		
EPS	,001	,000	,467	4,002	,000	,894	1,118
DER	,010	,021	,058	,468	,642	,788	1,269
ROA	2,141	,745	,381	2,872	,006	,693	1,442
CR	-,012	,006	-,242	-2,113	,040	,933	1,072

a. Dependent Variable: RETURN

Sumber : Output SPSS (data diolah, 2021)

Lampiran 1.15 Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,267	,047		5,724	,000
EPS	,000	,000	,260	1,820	,076
DER	-,002	,013	-,024	-,157	,876
ROA	,830	,460	,293	1,807	,078
CR	-,004	,003	-,163	-1,166	,250

a. Dependent Variable: ABSRESIDUAL

Sumber : Output SPSS (data diolah, 2021)

Lampiran 1.16 Hasil Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,062	,076		,827	,413
EPS	,001	,000	,467	4,002	,000
DER	,010	,021	,058	,468	,642
ROA	2,141	,745	,381	2,872	,006
CR	-,012	,006	-,242	-2,113	,040

a. Dependent Variable: RETURN

Sumber : Output SPSS (data diolah, 2021)

Lampiran 1.17 Hasil Uji Hipotesis Secara Parsial (Uji T)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,062	,076		,827	,413
EPS	,001	,000	,467	4,002	,000
DER	,010	,021	,058	,468	,642
ROA	2,141	,745	,381	2,872	,006
CR	-,012	,006	-,242	-2,113	,040

a. Dependent Variable: RETURN

Sumber : Output SPSS (data diolah, 2021)

Lampiran 1.18 Hasil Uji Hipotesis Secara Simultan (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	4,939	4	1,235	9,773	,000 ^b
Residual	5,432	43	,126		
Total	10,371	47			

a. Dependent Variable: RETURN

b. Predictors: (Constant), CR, EPS, DE4R, ROA

Sumber : Output SPSS (data diolah, 2021)

Lampiran 1.19 Hasil Uji Koefisien Determinasi (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,690 ^a	,476	,427	,355436

a. Predictors: (Constant), CR, EPS, DE4R, ROA

Sumber : Output SPSS (data diolah, 2021)

LAMPIRAN 8

Berita Acara Bimbingan Skripsi



Lampiran 1.20 Berita Acara Bimbingan Skripsi



SITAS MUHAMMADIYAH PONOROGO

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 (SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : LIYYA LAILATUL AROFAH
2. NIM : 17441426
3. Jurusan : Akuntansi S-1
4. Bidang : Analisa Laporan Keuangan
5. Alamat : Ds.Buwun, Ds.Mlati, Kec Arjosari, Kab. Pacitan
6. Judul Skripsi : Analisa Pengaruh Earning Per Share (EPS), Debt to Equity Ratio (DER), Return on Asset (ROA), dan Current Ratio (CR) Terhadap Return Saham Studi Pada Perusahaan Tekstil dan Garment yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019
7. Masa Pembimbingan : September 2020 S/D Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	KETERANGAN	Paraf Pembimbing
18-11-2020	Revisi Proposal	f. f.
14-1-2021	Revisi Proposal	f. f.
20-1-2021	Revisi Proposal	f. f.
6-1-2021	ACC Proposal	f. f.
16-2-2021	revisi proposal	f. f.
18-2-2021	revisi proposal	f. f.
20-2-2021	revisi proposal	f. f.
3-3-2021	ACC proposal	f. f.
10-3-2021	Revisi BAB 1,2,3	f. f.
21-3-2021	ACC BAB 1,2,3	f. f.
17-6-2021	Revisi BAB 4 & 5	f. f.
24-6-2021	Revisi BAB 4 & 5	f. f.
1-7-2021	Revisi BAB 4 & 5	f. f.
12-7-2021	ACC BAB 4 & 5	f. f.
13-7-2021	revisi bab 1,2,3	f. f.
15-7-2021	diskusikan di lampir Perhitungan DER, RAA, CR blm ada	f. f.
19-7-2021	cek plagiasi 29 %	f. f.
23-7-2021	revisi bab 4	f. f.

