



## LAMPIRAN 1

### Sampel Data Perusahaan Subsektor Perdagangan Eceran

No.	Kode	Nama Perusahaan
1.	ACES	PT Ace Hardware Indonesia Tbk
2.	ECII	PT Electronic City Indonesia Tbk
3.	GLOB	PT Global Teleshop Tbk
4.	KIOS	PT Kioson Komersial Indonesia Tbk
5.	KOIN	PT Kokoh Inti Arebama Tbk
6.	MCAS	PT M Cash Integrasi Tbk
7.	MKNT	PT Mitra Komunikasi Nusantara Tbk
8.	RANC	PT Supra Boga Lestari Tbk
9.	SONA	PT Sona Topas Tourism Industry Tbk
10.	TRIO	PT Trikonsel Oke Tbk

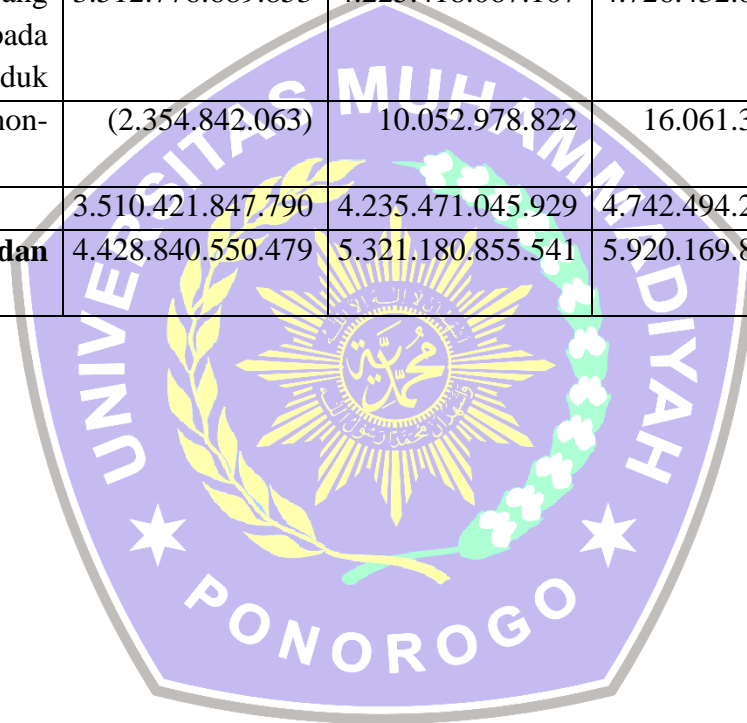


**LAMPIRAN 2****Salah Satu Neraca Dari Sampel Perusahaan****Neraca PT Ace Hardware Indonesia Tbk****Dalam Rupiah****Tahun 2017, 2018, 2019, 2020**

Keterangan	Periode			
	2017	2018	2019	2020
<b>Aset</b>				
<b>Aset lancar</b>				
Kas dan setara kas	902.227.973.886	798.522.144.576	1.255.018.477.387	2.219.784.801.023
Piutang usaha				
Pihak berelasi	47.136.653.365	10.106.302.455	55.481.251.974	115.086.693.129
Pihak ketiga	42.700.492.063	26.536.323.604	33.657.298.104	28.395.970.760
Aset keuangan lancar lainnya	9.887.210.386	6.224.968.013	7.219.911.717	2.036.464.054
Persediaan	1.849.188.643.329	2.519.908.461.853	2.652.702.550.446	2.453.226.712.334
Pajak dibayar di muka	10.401.102.675	54.982.451.169	56.032.727.492	17.499.730.523
Biaya dibayar di muka	177.989.954.600	203.342.234.492	18.044.390.629	7.393.471.641
Uang muka	318.740.272.008	476.657.589.221	291.613.707.633	191.313.322.856
Total aset lancar	3.358.272.302.312	4.096.280.475.383	4.369.550.647.718	5.034.737.166.320
<b>Aset tidak lancar</b>				
Piutang pihak berelasi	10.435.264.373	13.917.997.212	1.742.171.588	4.088.701.791
Biaya dibayar di muka jangka panjang	98.580.247.058	117.315.453.523	93.251.726.801	-
Properti investasi	346.147.375.087	357.391.347.707	375.074.433.655	363.069.256.209
Aset tetap	359.229.296.682	443.895.142.416	1.480.090.880.234	1.477.189.735.510
Aset keuangan tidak lancar lainnya	51.152.903.113	54.030.834.524	63.043.569.924	65.074.575.386
Aset non-keuangan tidak lancar lainnya	79.975.511.832	125.061.140.086	180.478.784.270	154.080.380.936
Investasi pada saham+C3	-	-	-	-
Aset pajak tangguhan	125.047.650.022	113.288.464.690	171.827.517.756	148.824.078.142
Total aset tidak lancar	1.070.568.248.167	1.224.900.380.158	2.272.257.357.427	2.212.326.727.974
<b>Total aset</b>	4.428.840.550.479	5.321.180.855.541	6.641.808.005.145	7.247.063.894.294

<b>Liabilitas dan ekuitas</b>				
<b>Liabilitas jangka pendek</b>				
Utang bank jangka pendek	-	115.080.973.572	-	-
Utang usaha				
Pihak berelasi	43.496.855.805	85.301.484.253	59.999.124.540	40.901.799.002
Pihak ketiga	125.212.823.036	112.634.637.655	117.559.294.990	123.325.436.601
Uang muka pelanggan	58.396.939.515	71.429.231.328	58.730.134.538	31.889.653.512
Liabilitas keuangan jangka pendek lainnya	35.233.840.167	44.067.132.551	58.862.027.803	41.165.033.508
Utang pihak berelasi	2.868.752.126	12.119.025.126	51.582.515.268	55.359.532.461
Beban akrual	32.275.986.067	55.211.293.925	50.237.494.756	76.270.096.071
Liabilitas imbalan kerja jangka pendek	807.799.859	1.058.431.811	2.769.725.730	6.817.770.173
Pendapatan ditangguhkan	122.729.046.500	82.225.652.000	89.776.701.750	84.504.472.750
Utang pajak	57.186.513.672	51.927.597.166	71.965.995.747	128.507.418.891
Total liabilitas jangka pendek	478.208.556.747	353.191.107.837	783.375.432.849	844.928.054.206
<b>Liabilitas jangka panjang</b>				
Liabilitas keuangan jangka panjang lainnya	20.628.247.942	21.873.891.225	15.986.242.432	9.006.059.505
Liabilitas imbalan pascakerja jangka panjang	419.581.898.000	432.780.459.000	594.070.801.000	593.846.265.000
Total liabilitas jangka panjang	440.210.145.942	454.654.350.225	610.057.043.432	602.852.324.505
<b>Total liabilitas</b>	<b>918.418.702.689</b>	<b>1.085.709.809.612</b>	<b>1.965.506.710.879</b>	<b>2.024.821.339.879</b>
<b>Ekuitas</b>				
Ekuitas yang diatribusikan kepada pemilik entitas induk				
Saham biasa	171.500.000.000	171.500.000.000	171.500.000.000	171.500.000.000
Tambah modal disetor	369.147.496.948	404.435.806.481	404.435.806.481	440.574.864.042

Saham tresuri	(54.085.682.400)	(19.466.342.400)	(19.466.342.400)	(34.184.872.500)
Komponen ekuitas lainnya	239.797.199	239.797.199	239.797.199	239.797.199
Saldo laba (akumulasi kerugian)				
Saldo laba yang telah ditentukan penggunaannya	356.594.713.034	434.594.713.034	482.594.713.034	482.594.713.034
Saldo laba yang belum ditentukan penggunaannya	2.669.380.365.072	3.234.114.092.793	3.687.128.907.035	4.146.745.643.645
Total ekuitas yang diatribusikan kepada pemilik entitas induk	3.512.776.689.853	4.225.418.067.107	4.726.432.881.349	5.207.470.145.420
Kepentingan non-pengendali	(2.354.842.063)	10.052.978.822	16.061.394.515	14.772.408.978
Total ekuitas	3.510.421.847.790	4.235.471.045.929	4.742.494.275.864	5.222.242.554.398
<b>Total liabilitas dan ekuitas</b>	<b>4.428.840.550.479</b>	<b>5.321.180.855.541</b>	<b>5.920.169.803.449</b>	<b>6.413.836.091.872</b>



**LAMPIRAN 3**

**Salah Satu Laporan Laba Rugi Dari Sampel Perusahaan**

**Laporan Laba Rugi PT Ace Hardware Indonesia Tbk**

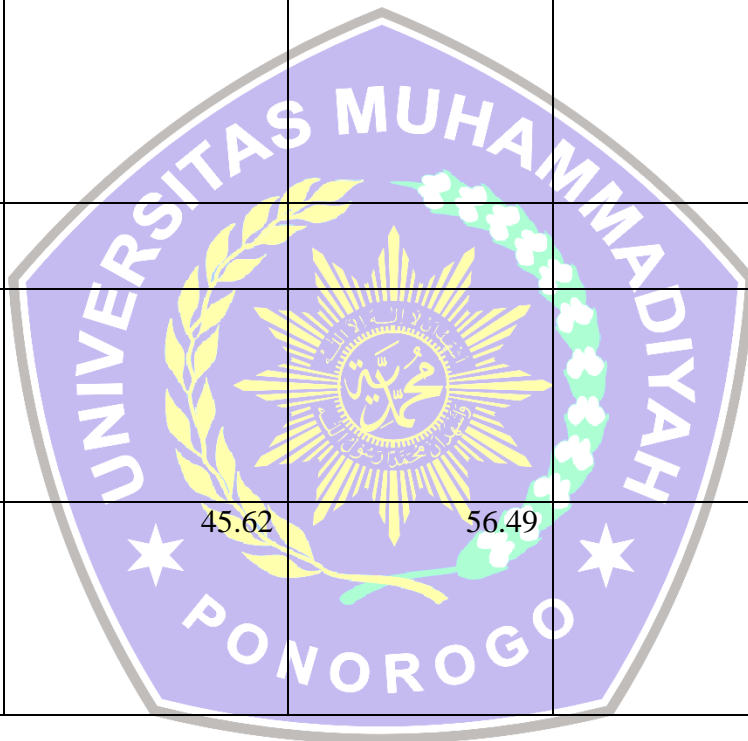
**Dalam Rupiah**

**Tahun 2017, 2018, 2019, 2020**

Keterangan	Periode			
	2017	2018	2019	2020
Penjualan dan pendapatan usaha	5.938.576.225.065	7.124.230.646.381	8.142.717.045.655	7.412.766.872.302
Beban pokok penjualan dan pendapatan	(3.103.860.086.251)	(3.796.596.070.656)	(4.255.626.726.811)	(3.753.585.066.580)
Jumlah laba bruto	2.834.716.138.814	3.443.158.197.607	3.887.090.318.844	3.659.181.805.722
Beban penjualan	(1.403.595.628.403)	(1.683.528.748.836)	(1.920.378.179.558)	(1.988.676.276.261)
Beban umum dan administrasi	(561.836.308.285)	(687.209.857.885)	(748.101.361.225)	(817.420.878.083)
Beban keuangan	(5.001.150.817)	(17.599.605.780)	(96.770.257.234)	(63.531.033.009)
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	(3.376.280.622)	(4.390.597.390)	-	-
Pendapatan lainnya	111.281.839.313	153.560.074.597	158.616.480.906	139.205.216.137
Beban lainnya	(12.208.262.617)	(1.280.358.948)	(17.747.354.304)	(5.423.065.820)
Jumlah laba (rugi) sebelum pajak penghasilan	959.980.347.383	1.202.709.103.365	1.262.709.647.429	923.335.768.686
Pendapatan (beban) pajak	(179.293.532.722)	(226.435.746.768)	(239.073.109.030)	(192.025.197.335)
Jumlah laba (rugi) dari operasi yang dilanjutkan	780.686.814.661	976.273.356.597	1.023.636.538.399	731.310.571.351
Jumlah laba (rugi)	780.686.814.661	976.273.356.597	1.023.636.538.399	731.310.571.351
<b>Pendapatan komprehensif</b>				

<b>lainnya, setelah pajak</b>				
<b>Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak</b>				
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, setelah pajak	(38.891.378.250)	68.211.879.000	(46.025.067.750)	102.496.405.500
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	(38.891.378.250)	68.211.879.000	(46.025.067.750)	102.496.405.500
Jumlah pendapatan komprehensif lainnya, setelah pajak	(38.891.378.250)	68.211.879.000	(46.025.067.750)	102.496.405.500
Jumlah laba rugi komprehensif	741.795.436.411	1.044.485.235.597	977.611.470.649	833.806.976.851
<b>Laba (rugi) yang dapat diatribusikan</b>				
Laba (rugi) yang dapat diatribusikan ke entitas induk	777.727.071.793	964.554.026.626	1.017.394.917.073	733.195.452.445
Laba (rugi) yang dapat diatribusikan ke	2.959.742.868	11.719.329.971	6.241.621.326	(1.884.881.094)

kepentingan non-pengendali				
<b>Laba rugi komprehensif yang dapat diatribusikan</b>				
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	739.256.063.663	1.032.077.414.712	971.866.085.348	833.568.184.512
Laba rugi komprehensif yang dapat diatribusikan ke kepentingan non-pengendali	2.539.372.748	12.407.820.885	5.745.385.301	238.792.339
<b>Laba (rugi) per saham</b>				
<b>Laba per saham dasar diatribusikan kepada pemilik entitas induk</b>				
Laba (rugi) per saham dasar dari operasi yang dilanjutkan	45.62	56.49	59.58	42.86





**LAMPIRAN 4**

**Data Penelitian Yang Siap Uji**

<b>No.</b>	<b>KODE Perusahaan</b>	<b>Tahun</b>	<b>GPM (X1)</b>	<b>OITL (X2)</b>	<b>WCTA (X3)</b>	<b>PERTUMBUHAN LABA (Y)</b>
1.	ACES	2017	0,4773	1,0452	0,6503	0,1055
2.		2018	0,4833	1,1078	0,7034	0,2505
3.		2019	0,4773	0,6424	0,5399	0,0485
4.		2020	0,4936	0,4560	0,5781	-0,2856
5.	ECII	2017	0,1482	-0,0639	0,6111	-0,6962
6.		2018	0,1609	0,0175	0,3436	-1,9514
7.		2019	0,1752	0,0686	0,2341	2,5674
8.		2020	0,1718	-0,0348	0,3212	-1,6162
9.	GLOB	2017	0,0510	-0,0169	-3,5319	-0,8758
10.		2018	0,0677	-0,0283	-6,3551	0,4578
11.		2019	0,0469	-0,0495	-35,5616	0,8576
12.		2020	0,0674	-0,0628	-37,656	0,2739
13.	KIOS	2017	0,0170	0,0216	0,2524	-1,2602
14.		2018	0,0205	0,0241	0,3358	-0,4691
15.		2019	0,0158	-0,0244	0,2968	-4,4163
16.		2020	0,0075	-0,2957	0,8218	6,8543
17.	KOIN	2017	0,1687	-0,0114	0,1224	0,4011
18.		2018	0,1394	-0,0111	0,0801	-0,3154
19.		2019	0,1119	-0,0273	0,0593	0,8657
20.		2020	0,1124	0,0960	0,1143	-3,2058
21.	MCAS	2017	0,0129	0,0780	0,6369	2,6809
22.		2018	0,0269	0,7169	0,6542	24,1043
23.		2019	0,0229	0,3641	0,6779	-0,1672
24.		2020	0,0196	0,1896	0,5427	-0,6590
25.	MKNT	2017	0,0205	0,0737	0,2041	1,4682
26.		2018	0,0291	0,0169	0,2375	-1,0381

27.		2019	0,0247	-0,1816	0,7254	83,9402
28.		2020	0,0221	-0,1208	0,7098	-0,4763
29.	RANC	2017	0,2471	0,1372	0,2254	-0,0374
30.		2018	0,2527	0,1497	0,2163	0,3259
31.		2019	0,2708	0,1582	0,2333	0,1100
32.		2020	0,2611	0,1217	0,0856	0,3703
33.	SONA	2017	0,4622	0,1371	0,3994	-4,7087
34.		2018	0,4762	0,3333	0,4866	1,2835
35.		2019	0,4824	0,3763	0,6236	-0,3659
36.		2020	0,5194	-1,1308	0,7429	-2,6802
37.	TRIO	2017	0,0779	-0,0325	-1,8550	-0,6239
38.		2018	0,0703	-0,0032	-3,6193	-0,9100
39.		2019	0,0848	-0,0266	-5,1778	5,3039
40.		2020	0,0564	-0,0680	-8,1047	1,5676

Keterangan :



: Data outlier

**LAMPIRAN 5**

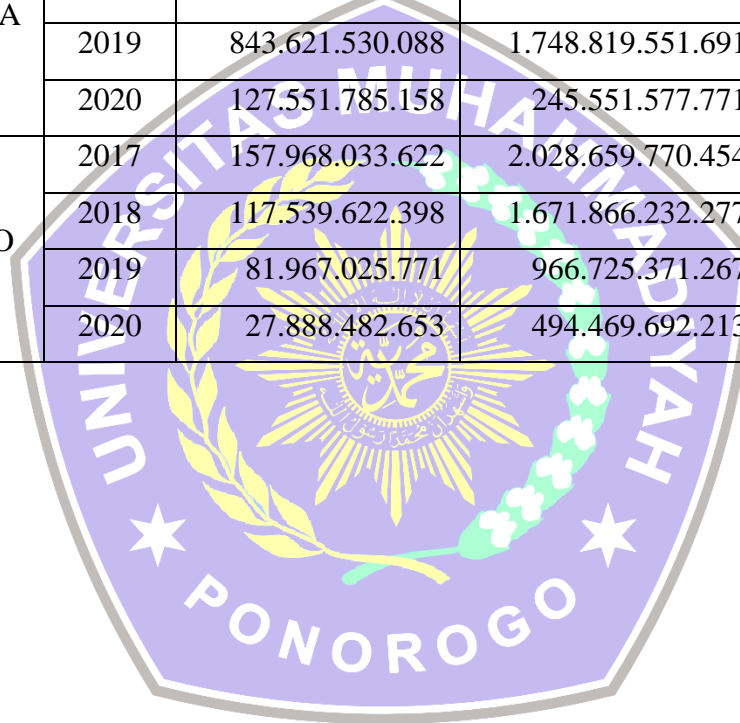
**Hasil Perhitungan Gross Profit Margin**

**Perusahaan Subsektor Perdagangan Eceran Periode 2017 - 2020**

$$GPM = \frac{\text{laba kotor}}{\text{penjualan bersih}}$$

No	KODE	Tahun	Laba Kotor	Penjualan	Hasil GPM	GPM
1.	ACES	2017	2.834.716.138.814	5.938.576.225.065	0,477339354	0,4773
		2018	3.443.158.197.607	7.124.230.646.381	0,48330246	0,4833
		2019	3.887.090.318.844	8.142.717.045.655	0,477370182	0,4773
		2020	3.659.181.805.722	7.412.766.872.302	0,493632387	0,4936
2.	ECII	2017	269.504.462.548	1.818.471.209.910	0,148203865	0,1482
		2018	322.449.649.740	2.003.208.506.432	0,160966594	0,1609
		2019	346.690.751.318	1.978.631.967.708	0,175217401	0,1752
		2020	278.052.285.046	1.618.490.505.399	0,171797291	0,1718
3.	GLOB	2017	31.712.204.616	621.534.450.144	0,051022441	0,0510
		2018	34.827.108.468	514.434.171.115	0,067699835	0,0677
		2019	11.191.501.724	238.615.469.362	0,046901828	0,0469
		2020	2.067.880.955	30.671.505.593	0,067420262	0,0674
4.	KIOS	2017	19.274.085.317	1.130.076.421.407	0,017055559	0,0170
		2018	52.764.105.906	2.567.255.187.035	0,020552731	0,0205
		2019	45.943.209.342	2.900.162.397.309	0,015841599	0,0158
		2020	6.845.734.088	912.535.369.280	0,007501884	0,0075
5.	KOIN	2017	270.900.909.540	1.605.317.945.521	0,168752184	0,1687
		2018	244.036.025.116	1.750.649.236.912	0,139397442	0,1394
		2019	181.042.537.769	1.618.048.001.660	0,111889473	0,1119
		2020	162.653.704.467	1.446.474.839.632	0,112448347	0,1124
6.	MCAS	2017	34.180.830.720	2.655.759.603.477	0,012870454	0,0129
		2018	169.389.673.278	6.358.847.199.021	0,026962674	0,0269
		2019	254.929.889.114	11.090.421.731.942	0,022986492	0,0229
		2020	222.544.260.111	11.334.436.937.908	0,019634346	0,0196

7.	MKNT	2017	129.817.998.785	6.334.113.649.170	0,020495054	0,0205
		2018	138.064.657.804	4.748.403.735.514	0,029076015	0,0291
		2019	106.230.301.103	4.294.709.675.286	0,024735153	0,0247
		2020	76.436.249.386	3.452.545.403.628	0,0221391	0,0221
8.	RANC	2017	541.132.802.582	2.189.573.735.873	0,247140708	0,2471
		2018	595.225.937.532	2.355.625.271.907	0,252682778	0,2527
		2019	649.363.386.330	2.397.792.415.330	0,270817183	0,2708
		2020	786.374.288.108	3.011.422.750.334	0,261130487	0,2611
9.	SONA	2017	731.621.185.704	1.582.767.220.537	0,462241811	0,4622
		2018	951.038.328.018	1.997.016.177.884	0,476229656	0,4762
		2019	843.621.530.088	1.748.819.551.691	0,482394841	0,4824
		2020	127.551.785.158	245.551.577.771	0,519450074	0,5194
10.	TRIO	2017	157.968.033.622	2.028.659.770.454	0,077868175	0,0779
		2018	117.539.622.398	1.671.866.232.277	0,070304442	0,0703
		2019	81.967.025.771	966.725.371.267	0,084788326	0,0848
		2020	27.888.482.653	494.469.692.213	0,056400793	0,0564



**LAMPIRAN 6**

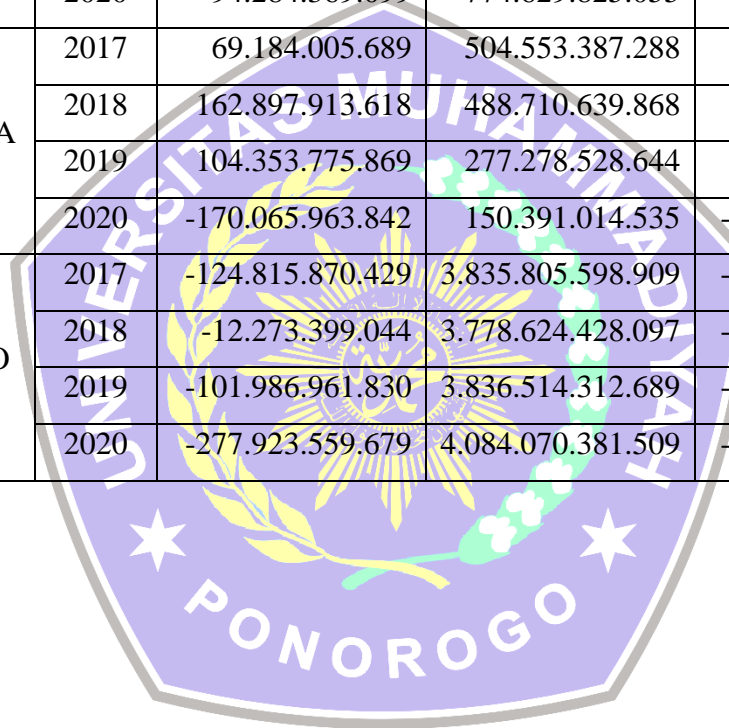
**Hasil Perhitungan Operating Income To Total Liabilities**

**Perusahaan Subsektor Perdagangan Eceran Periode 2017 – 2020**

$$\text{OITL} = \frac{\text{laba operasi sebelum bunga dan pajak}}{\text{jumlah hutang}}$$

No	KODE	Tahun	Laba operasi	Jumlah Hutang	Hasil OITL	OITL
1.	ACES	2017	959.980.347.383	918.418.702.689	1,045253483	1,0452
		2018	1.202.709.103.365	1.085.709.809.612	1,107762952	1,1078
		2019	1.262.709.647.429	1.965.506.710.879	0,642434666	0,6424
		2020	923.335.768.686	2.024.821.339.896	0,456008513	0,4560
2.	ECII	2017	-11.806.442.290	184.666.072.808	-0,063934009	-0,0639
		2018	-7.082.402.298	405.075.371.341	0,017484159	0,0175
		2019	31.921.633.688	465.328.532.936	0,068600207	0,0686
		2020	-16.619.896.032	477.783.003.641	-0,034785448	-0,0348
3.	GLOB	2017	-12.605.133.764	744.844.128.875	-0,016923183	-0,0169
		2018	-21.050.797.268	742.492.407.888	-0,028351532	-0,0283
		2019	-37.297.602.565	753.250.620.180	-0,049515529	-0,0495
		2020	-50.662.749.679	806.179.231.356	-0,062843035	-0,0628
4.	KIOS	2017	3.602.842.907	166.595.507.912	0,021626291	0,0216
		2018	3.379.070.964	140.336.395.802	0,024078365	0,0241
		2019	-4.151.644.141	170.130.263.198	-0,024402737	-0,0244
		2020	-40.881.001.140	138.236.199.848	-0,295732964	-0,2957
5.	KOIN	2017	-7.244.550.782	632.224.926.090	-0,011458819	-0,0114
		2018	-8.325.461.068	752.493.177.515	-0,011063836	-0,0111
		2019	-15.480.984.182	566.317.879.403	-0,027336209	-0,0273
		2020	52.764.018.688	549.267.273.182	0,096062557	0,0960
6.	MCAS	2017	15.882.452.610	203.720.624.321	0,077961928	0,0780
		2018	282.530.224.119	394.089.238.853	0,716919409	0,7169

		2019	186.477.897.390	512.081.862.334	0,364156419	0,3641
		2020	95.426.725.422	503.266.523.553	0,189614689	0,1896
7.	MKNT	2017	50.729.386.181	687.970.698.905	0,073737713	0,0737
		2018	9.823.131.713	579.834.253.250	0,016941275	0,0169
		2019	-114.292.275.998	629.343.184.223	-0,181605647	-0,1816
		2020	-55.295.245.361	457.842.864.872	-0,120773413	-0,1208
8.	RANC	2017	47.109.826.388	343.417.617.476	0,137179411	0,1372
		2018	59.877.255.323	399.959.714.997	0,149708216	0,1497
		2019	64.038.406.949	404.693.066.101	0,158239447	0,1582
		2020	94.284.369.099	774.629.825.055	0,121715387	0,1217
9.	SONA	2017	69.184.005.689	504.553.387.288	0,137119297	0,1371
		2018	162.897.913.618	488.710.639.868	0,333321807	0,3333
		2019	104.353.775.869	277.278.528.644	0,376350006	0,3763
		2020	-170.065.963.842	150.391.014.535	-1,130825298	-1,1308
10.	TRIO	2017	-124.815.870.429	3.835.805.598.909	-0,032539676	-0,0325
		2018	-12.273.399.044	3.778.624.428.097	-0,003248113	-0,0032
		2019	-101.986.961.830	3.836.514.312.689	-0,026583235	-0,0266
		2020	-277.923.559.679	4.084.070.381.509	-0,068050629	-0,0680



**LAMPIRAN 7**

**Hasil Perhitungan Working Capital To Total Asset**

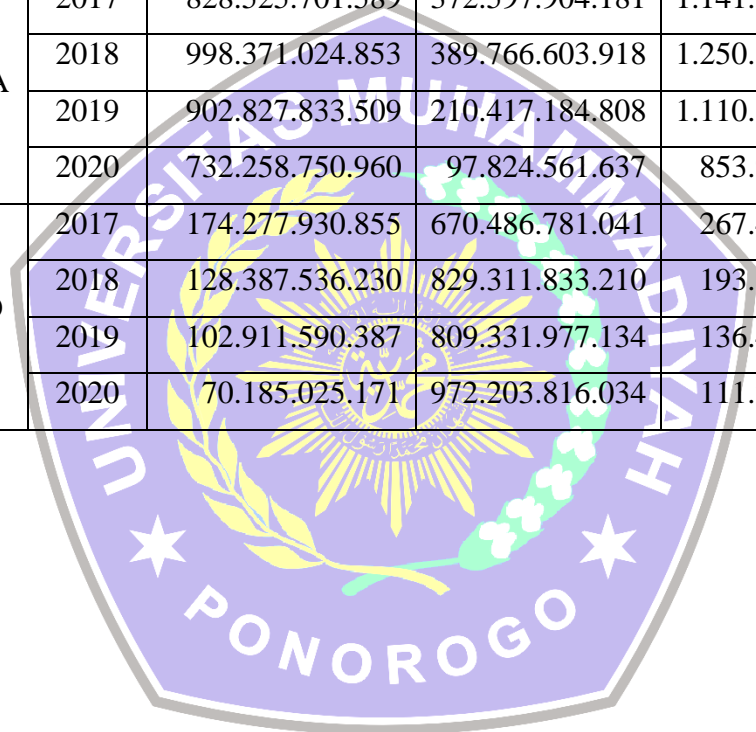
**Perusahaan Subsektor Perdagangan Eceran Periode 2017 – 2020**

$$WCTA = \frac{\text{aktiva lancar} - \text{utang lancar}}{\text{total aset}}$$

No	KODE	Tahun	Aktiva lancar	Utang lancar	Total aktiva	WCTA
1.	ACES	2017	3.358.272.302.312	478.208.556.747	4.428.840.550.479	0,6503
		2018	4.096.280.475.383	353.191.107.837	5.321.180.855.541	0,7034
		2019	4.369.550.647.718	783.375.432.849	6.641.808.005.145	0,5399
		2020	5.034.737.166.320	844.928.054.206	7.247.063.894.294	0,5781
2.	ECII	2017	1.302.968.100.469	141.923.244.622	1.899.930.632.192	0,6111
		2018	752.676.010.865	150.800.434.062	1.751.622.687.179	0,3436
		2019	831.937.034.323	399.844.207.730	1.845.324.374.750	0,2341
		2020	953.327.437.749	397.514.035.472	1.730.596.456.562	0,3212
3.	GLOB	2017	32.500.867.639	247.283.351.333	60.812.090.345	-3,5319
		2018	22.136.300.869	258.420.563.998	37.180.128.513	-6,3551
		2019	6.415.449.405	300.809.467.631	8.278.414.392	-35,5616
		2020	8.968.497.949	408.738.803.147	10.616.363.611	-37,6560
4.	KIOS	2017	218.813.621.823	155.814.019.595	249.610.875.205	0,2524
		2018	221.999.958.382	138.165.150.765	249.644.757.376	0,3358
		2019	247.730.118.201	166.247.720.397	274.525.987.806	0,2968
		2020	166.504.261.852	12.029.671.375	187.967.965.333	0,8218
5.	KOIN	2017	700.601.436.035	609.522.247.224	743.789.368.008	0,1224
		2018	803.042.816.102	734.503.822.439	855.572.807.455	0,0801
		2019	592.578.908.193	553.865.665.830	652.346.214.673	0,0593
		2020	606.903.824.102	529.614.198.284	675.863.759.206	0,1143
6.	MCAS	2017	599.069.515.856	202.190.536.245	623.122.759.480	0,6369
		2018	1.281.259.590.950	333.147.257.678	1.449.199.404.929	0,6542
		2019	1.974.329.172.618	463.162.247.756	2.229.863.816.342	0,6779



		2020	1.403.596.487.054	407.710.377.464	1.835.183.217.104	0,5427
7.	MKNT	2017	863.412.945.202	665.248.549.440	970.701.427.570	0,2041
		2018	761.294.934.968	558.243.039.723	855.096.628.586	0,2375
		2019	709.841.405.850	171.710.454.970	741.824.867.681	0,7254
		2020	487.165.020.354	131.704.896.918	500.766.702.549	0,7098
		2020	487.165.020.354	131.704.896.918	500.766.702.549	0,7098
8.	RANC	2017	483.421.701.709	302.213.795.172	804.020.324.861	0,2254
		2018	544.178.319.988	348.666.837.381	904.003.739.438	0,2163
		2019	570.849.048.409	348.625.244.359	952.496.300.846	0,2333
		2020	625.866.677.394	512.965.592.357	1.319.134.443.995	0,0856
		2020	625.866.677.394	512.965.592.357	1.319.134.443.995	0,0856
9.	SONA	2017	828.525.701.589	372.597.904.181	1.141.551.052.237	0,3994
		2018	998.371.024.853	389.766.603.918	1.250.810.082.430	0,4866
		2019	902.827.833.509	210.417.184.808	1.110.366.038.014	0,6236
		2020	732.258.750.960	97.824.561.637	853.905.287.718	0,7429
		2020	732.258.750.960	97.824.561.637	853.905.287.718	0,7429
10.	TRIO	2017	174.277.930.855	670.486.781.041	267.494.791.082	-1,8550
		2018	128.387.536.230	829.311.833.210	193.663.107.384	-3,6193
		2019	102.911.590.387	809.331.977.134	136.433.406.842	-5,1778
		2020	70.185.025.171	972.203.816.034	111.295.495.695	-8,1047
		2020	70.185.025.171	972.203.816.034	111.295.495.695	-8,1047





**LAMPIRAN 8**

**Hasil Perhitungan Pertumbuhan Laba**

**Perusahaan Subsektor Perdagangan Eceran Periode 2017 – 2020**

$$\Delta Y_{it} = \frac{Y_{it} - Y_{it-n}}{Y_{it-n}}$$

No	KODE	Tahun	Laba bersih tahun ini	Laba bersih tahun lalu	PL
1.	ACES	2017	780.686.814.661	706.150.082.276	0,1055
		2018	976.273.356.597	780.686.814.661	0,2505
		2019	1.023.636.536.399	976.273.356.597	0,0485
		2020	731.310.571.351	1.023.636.538.399	-0,2856
2.	ECII	2017	-9.801.947.790	-32.270.199.731	-0,6962
		2018	9.325.792.298	-9.801.947.790	-1,9514
		2019	33.269.247.689	9.325.792.298	2,5674
		2020	-20.502.166.781	33.269.247.689	-1,6162
3.	GLOB	2017	-14.669.996.785	-118.145.734.299	-0,8758
		2018	-21.385.174.417	-14.669.996.785	0,4578
		2019	-39.725.601.460	-21.385.174.417	0,8576
		2020	-50.608.122.770	-39.725.601.460	0,2739
4.	KIOS	2017	2.938.312.334	-11.293.680.675	-1,2602
		2018	1.559.946.900	2.938.312.334	-0,4691
		2019	-5.329.200.311	1.559.946.900	-4,4163
		2020	-41.857.334.776	-5.329.200.311	6,8543
5.	KOIN	2017	-14.597.991.710	-10.418.863.473	0,4011
		2018	-9.993.012.908	-14.597.991.710	-0,3154
		2019	-18.643.690.989	-9.993.012.908	0,8657
		2020	41.124.681.020	-18.643.690.989	-3,2058
6.	MCAS	2017	10.156.189.740	2.759.150.774	2,6809

		2018	255.145.633.029	10.156.189.740	24,1222
		2019	152.268.376.499	255.145.633.029	-0,1671
		2020	72.398.107.264	152.268.376.499	-0,9190
7.	MKNT	2017	37.374.914.360	15.142.790.500	1,4682
		2018	-1.426.324.779	37.374.914.360	-1,0381
		2019	-121.152.314.807	-1.426.324.779	83,9402
		2020	-63.440.559.860	-121.152.314.807	-0,4763
8.	RANC	2017	37.685.584.998	39.149.643.426	-0,0374
		2018	49.966.984.744	37.685.584.998	0,3259
		2019	55.464.434.251	49.966.984.744	0,1100
		2020	76.002.689.458	55.464.434.251	0,3703
9.	SONA	2017	54.071.193.194	-14.579.698.506	-4,7087
		2018	123.472.547.151	54.071.193.194	1,2835
		2019	78.298.581.843	123.472.547.151	-0,3659
		2020	-131.555.433.792	78.298.581.843	-2,6802
10.	TRIO	2017	-189.940.195.572	-504.992.012.209	-0,6239
		2018	-17.088.974.878	-189.940.195.572	-0,9100
		2019	-107.726.887.576	-17.088.974.878	5,3039
		2020	-276.596.537.437	-107.726.887.576	1,5676

**LAMPIRAN 9**

**Hasil Statistik Deskriptif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
GPM	30	,0075	,4936	,167760	,1629298
OITL	30	-,2957	,6424	,093677	,1871935
WCTA	30	-5,1778	,8218	-,022070	1,2904762
Pertumbuhan Laba	30	-4,7087	6,8543	-,039430	2,3355742
Valid N (listwise)	30				



**LAMPIRAN 10**

**Hasil Uji Asumsi Klasik**

a. Uji Normalitas *Kolmogorov-Smirnov*

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,24458032
	Most Extreme Differences	
	Absolute	,137
	Positive	,137
	Negative	-,088
Test Statistic		,137
Asymp. Sig. (2-tailed)		,158 <sup>c</sup>

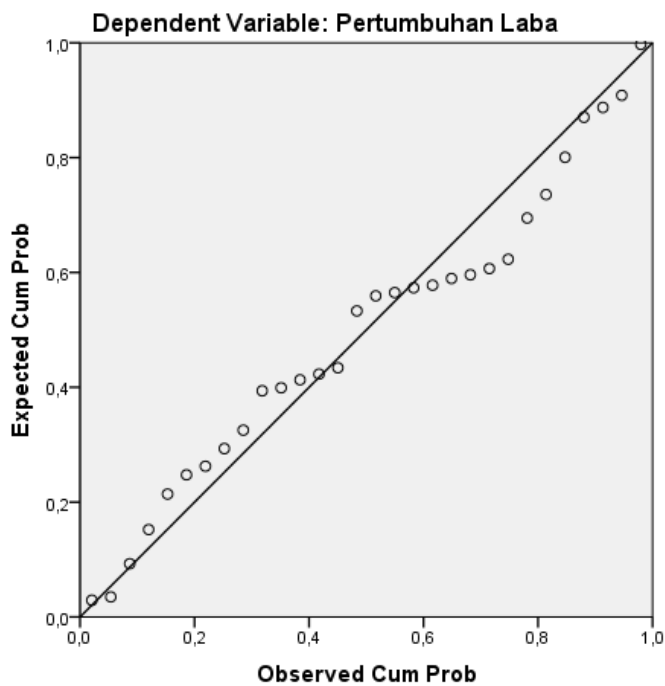
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Normalitas Probability Plot

**Normal P-P Plot of Regression Standardized Residual**



b. Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,164	,646		,254	,801		
GPM	-,502	3,789	-,035	-,133	,896	,509	1,966
OITL	-1,363	3,322	-,109	-,410	,685	,501	1,996
WCTA	-,384	,350	-,212	-1,099	,282	,951	1,051

a. Dependent Variable: Pertumbuhan Laba

c. Uji Autokorelasi

**Model Summary<sup>b</sup>**

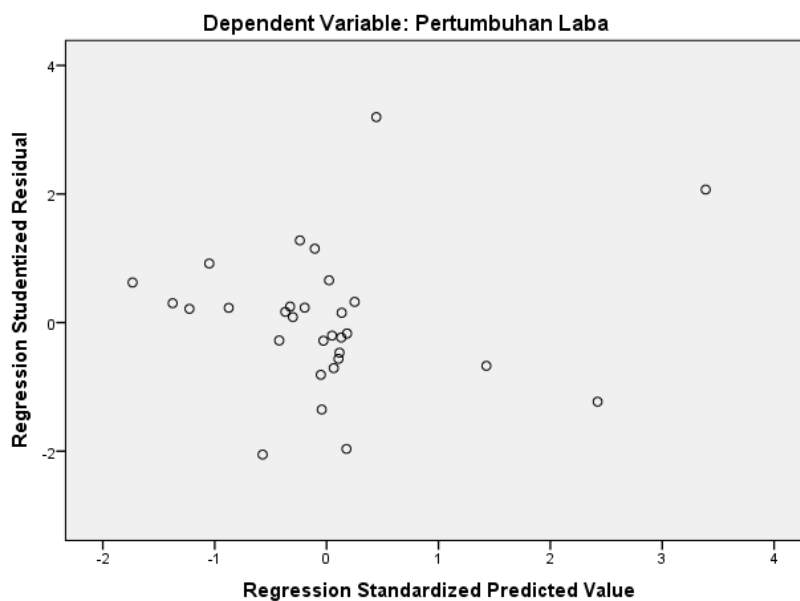
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,276 <sup>a</sup>	,076	-,030	2,3705410	2,707

a. Predictors: (Constant), WCTA, GPM, OITL

b. Dependent Variable: Pertumbuhan Laba

d. Uji Heteroskedastisitas

**Scatterplot**



LAMPIRAN 11

Hasil Uji Analisis Regresi Linear Berganda

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,164	,646		,254	,801		
	GPM	-,502	3,789	-,035	-,133	,896	,509	1,966
	OITL	-1,363	3,322	-,109	-,410	,685	,501	1,996
	WCTA	-,384	,350	-,212	-1,099	,282	,951	1,051

a. Dependent Variable: Pertumbuhan Laba



LAMPIRAN 12

Hasil Pengujian Hipotesis

a. Uji T (Uji Parsial)

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,164	,646		,254	,801
	GPM	-,502	3,789	-,035	-,133	,896
	OITL	-1,363	3,322	-,109	-,410	,685
	WCTA	-,384	,350	-,212	-1,099	,282

a. Dependent Variable: Pertumbuhan Laba



b. Uji F (Uji Simultan)

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12,086	3	4,029	,717	,551 <sup>b</sup>
	Residual	146,106	26	5,619		
	Total	158,192	29			

a. Dependent Variable: Pertumbuhan Laba

b. Predictors: (Constant), WCTA, GPM, OITL

LAMPIRAN 13

Tabel Uji T

Titik Persentase Distribusi t (df = 1 – 40)

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688



LAMPIRAN 14

Tabel Uji F

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89