

LAMPIRAN





Daftar Sampel Penelitian

No	Kode Perusahaan	Nama Perusahaan
1	AMRT	PT Sumber Alfaria Trijaya Tbk.
2	DAYA	PT Duta Intidaya Tbk.
3	DMND	PT Diamond Food Indonesia Tbk.
4	EPMT	PT Enseval Putera Megatrading Tbk.
5	KMDS	PT Kurniamitra Duta Sentosa Tbk.
6	MIDI	PT Midi Utama Indonesia Tbk.
7	MLPL	PT Multipolar Tbk.
8	MPPA	PT Matahari Putra Prima Tbk.
9	PCAR	PT Prima Cakrawala Abadi Tbk.
10	RANC	PT Supra Boga Lestari Tbk.
11	SDPC	PT Millennium Pharmacon International Tbk.
12	WICO	PT Wicaksana Overseas International Tbk.

Sumber : www.idx.co.id data diolah (2025)



Lampiran 2
Data Perhitungan
Du Pont Sytsem
Perusahaan Sub
Sektor *Food And*
Staples Retailing

Data Perhitungan *Net Profit Margin*
Perusahaan Sub Sektor *Food And Staples Retailing* Periode 2020-2023

Rumus :

$$\text{NPM} = \frac{\text{Pendapatan Bersih}}{\text{Penjualan}} \times 100\%$$

NO	Kode Perusahaan	Tahun	Laba Bersih (Rp)	Penjualan (Rp)	NPM (%)
1	AMRT	2020	1.088.477.000.000	75.826.880.000.000	1,44
		2021	1.988.750.000.000	84.904.301.000.000	2,34
		2022	2.907.478.000.000	96.924.686.000.000	3,00
		2023	3.484.025.000.000	106.944.683.000.000	3,26
		Rata-Rata			2,51
2	DAYA	2020	-48.816.999.000	886.244.543.000	-5,51
		2021	-51.708.764.000	971.296.065.000	-5,32
		2022	-40.023.559.000	1.161.587.724.000	-3,45
		2023	-16.188.988.000	1.546.000.252.000	-1,05
		Rata-Rata			-3,83
3	DMND	2020	205.589.000.000	6.110.155.000.000	3,36
		2021	351.470.000.000	6.973.718.000.000	5,04
		2022	382.105.000.000	8.461.768.000.000	4,52
		2023	319.078.000.000	9.239.926.000.000	3,45
		Rata-Rata			4,09
4	EPMT	2020	679.870.547.997	22.545.419.368.639	3,02
		2021	846.240.999.497	25.673.756.765.637	3,30
		2022	842.590.883.679	28.027.488.218.598	3,01
		2023	688.374.430.004	28.507.872.779.591	2,41
		Rata-Rata			2,94
5	KMDS	2020	15.746.218.605	132.093.811.543	11,92
		2021	63.239.393.538	234.803.780.392	26,93
		2022	47.993.345.719	317.610.018.585	15,11
		2023	51.239.892.562	338.297.293.202	15,15
		Rata-Rata			17,28
6	MIDI	2020	200.273.000.000	12.659.705.000.000	1,58
		2021	275.221.000.000	13.584.036.000.000	2,03
		2022	399.121.000.000	15.623.654.000.000	2,55
		2023	516.318.000.000	17.351.152.000.000	2,98
		Rata-Rata			2,29
7	MLPL	2020	-983.231.000.000	10.277.387.000.000	-9,57
		2021	25.990.000.000	10.310.153.000.000	0,25
		2022	-66.112.000.000	10.917.615.000.000	-0,61
		2023	31.993.000.000	10.962.823.000.000	0,29
		Rata-Rata			-2,41
8	MPPA	2020	-405.307.000.000	6.746.594.000.000	-6,01

		2021	-337.548.000.000	6.655.222.000.000	-5,07
		2022	- 429.634.000.000	7.017.530.000.000	-6,12
		2023	-255.350.000.000	6.914.802.000.000	-3,69
		Rata-Rata			-5,22
9	PCAR	2020	-15.957.991.606	46.602.172.890	-34,24
		2021	1.278.943.527	161.842.458.341	0,79
		2022	4.932.754.628	228.289.602.674	2,16
		2023	9.204.103.933	273.941.926.884	3,36
		Rata-Rata			1,69
10	RANC	2020	76.002.689.458	3.011.422.750.334	2,52
		2021	9.838.767.784	2.887.533.821.686	0,34
		2022	-83.668.235	2.898.831.241	-2,89
		2023	-121.047.971	2.804.214.846	-4,32
		Rata-Rata			2,15
11	SDPC	2020	2.804.331.066	2.643.626.505.412	0,11
		2021	9.571.235.584	2.988.848.566.331	0,32
		2022	24.464.054.875	3.200.833.096.416	0,76
		2023	33.081.201.848	3.363.517.807.834	0,98
		Rata-Rata			2,27
12	WICO	2020	-41.008.773.290	3.097.194.461.934	-1,32
		2021	-115.139.460.313	2.570.253.139.927	-4,48
		2022	-137.839.403.241	1.619.163.790.020	-8,51
		2023	-111.023.368.335	1.423.095.952.132	-7,80
		Rata-Rata			4,23

Sumber : www.idx.co.id data diolah (2025)

Data Perhitungan *Total Asset Turnover*
Perusahaan Sub Sektor *Food And Staples Retailing* Periode 2020-2023

Rumus :

$$\text{Total Assets Turnover} = \frac{\text{Penjualan}}{\text{Total Aset}}$$

NO	Kode Perusahaan	Tahun	Penjualan (Rp)	Total Aktiva (Rp)	TATO
1	AMRT	2020	75.826.880.000.000	25.970.743.000.000	2,92
		2021	84.904.301.000.000	27.493.748.000.000	3,09
		2022	96.924.686.000.000	30.746.266.000.000	3,15
		2023	106.944.683.000.000	34.246.183.000.000	3,12
		Rata-Rata			3,07
2	DAYA	2020	886.244.543.000	708.530.092.000	1,25
		2021	971.296.065.000	689.124.704.000	1,41
		2022	1.161.587.724.000	687.503.074.000	1,69
		2023	1.546.000.252.000	689.743.255.000	2,24
		Rata-Rata			1,65
3	DMND	2020	6.110.155.000.000	5.680.638.000.000	1,08
		2021	6.973.718.000.000	6.297.287.000.000	1,11
		2022	8.461.768.000.000	6.878.297.000.000	1,23
		2023	9.239.926.000.000	7.166.880.000.000	1,29
		Rata-Rata			1,18
4	EPMT	2020	22.545.419.368.639	9.211.731.059.218	2,45
		2021	25.673.756.765.637	9.729.919.645.520	2,64
		2022	28.027.488.218.598	10.402.356.853.033	2,69
		2023	28.507.872.779.591	10.955.849.005.936	2,60
		Rata-Rata			2,60
5	KMDS	2020	132.093.811.543	145.488.436.584	0,91
		2021	234.803.780.392	218.292.763.978	1,08
		2022	317.610.018.585	233.321.416.964	1,36
		2023	338.297.293.202	245.154.391.129	1,38
		Rata-Rata			1,18
6	MIDI	2020	12.659.705.000.000	5.923.693.000.000	2,14
		2021	13.584.036.000.000	6.344.016.000.000	2,14
		2022	15.623.654.000.000	6.905.148.000.000	2,26
		2023	17.351.152.000.000	7.786.109.000.000	2,23
		Rata-Rata			2,19
7	MLPL	2020	10.277.387.000.000	15.682.406.000.000	0,66
		2021	10.310.153.000.000	14.760.983.000.000	0,70
		2022	10.917.615.000.000	13.082.641.000.000	0,83
		2023	10.962.823.000.000	13.089.217.000.000	0,84
		Rata-Rata			0,76
8	MPPA	2020	6.746.594.000.000	4.510.511.000.000	1,50
		2021	6.655.222.000.000	4.650.488.000.000	1,43

		2022	7.017.530.000.000	3.784.871.000.000	1,85
		2023	6.914.802.000.000	3.641.458.000.000	1,90
		Rata-Rata			1,67
9	PCAR	2020	46.602.172.890	103.351.122.210	0,45
		2021	161.842.458.341	108.995.625.626	1,48
		2022	228.289.602.674	102.809.758.188	2,22
		2023	273.941.926.884	104.552.819.861	2,62
		Rata-Rata			1,69
10	RANC	2020	3.011.422.750.334	1.319.134.443.995	2,28
		2021	2.887.533.821.686	1.512.036.014.160	1,91
		2022	2.898.831.241	1.354.418.637	2,14
		2023	2.804.214.846	1.247.187.872	2,25
		Rata-Rata			2,15
11	SDPC	2020	2.643.626.505.412	1.164.826.486.522	2,27
		2021	2.988.848.566.331	1.206.385.542.888	2,48
		2022	3.200.833.096.416	1.401.504.764.117	2,28
		2023	3.363.517.807.834	1.639.682.291.798	2,05
		Rata-Rata			2,27
12	WICO	2020	3.097.194.461.934	677.619.067.915	4,57
		2021	2.570.253.139.927	613.344.238.692	4,19
		2022	1.619.163.790.020	436.470.822.994	3,71
		2023	1.423.095.952.132	319.173.316.937	4,46
		Rata-Rata			4,23

Sumber : www.idx.co.id data diolah (2025)

Data Perhitungan *Equity Multiplier*
Perusahaan Sub Sektor *Food And Staples Retailing* Periode 2020-2023

Rumus :

$$Equity Multiplier = \frac{Total Aset}{Total Equity}$$

NO	Kode Perusahaan	Tahun	Total Aset (Rp)	Total Ekuitas (Rp)	EM
1	AMRT	2020	25.970.743.000.000	7.636.328.000.000	3,40
		2021	27.493.748.000.000	8.989.798.000.000	3,06
		2022	30.746.266.000.000	11.470.692.000.000	2,68
		2023	34.246.183.000.000	15.705.200.000.000	2,18
		Rata-Rata			2,83
2	DAYA	2020	708.530.092.000	120.143.572.000	5,90
		2021	689.124.704.000	71.943.712.000	9,58
		2022	687.503.074.000	34.038.783.000	20,20
		2023	689.743.255.000	17.608.015.000	39,17
		Rata-Rata			18,71
3	DMND	2020	5.680.638.000.000	4.655.596.000.000	1,22
		2021	6.297.287.000.000	5.019.381.000.000	1,25
		2022	6.878.297.000.000	5.411.262.000.000	1,27
		2023	7.166.880.000.000	5.831.732.000.000	1,23
		Rata-Rata			1,24
4	EPMT	2020	9.211.731.059.218	6.559.456.360.507	1,40
		2021	9.729.919.645.520	6.846.921.143.922	1,42
		2022	10.402.356.853.033	7.137.625.893.943	1,46
		2023	10.955.849.005.936	7.297.830.360.245	1,50
		Rata-Rata			1,45
5	KMDS	2020	145.488.436.584	129.912.173.543	1,12
		2021	218.292.763.978	181.585.343.241	1,20
		2022	233.321.416.964	185.074.524.724	1,26
		2023	245.154.391.129	207.612.551.051	1,18
		Rata-Rata			1,19
6	MIDI	2020	5.923.693.000.000	1.398.703.000.000	4,24
		2021	6.344.016.000.000	1.616.317.000.000	3,92
		2022	6.905.148.000.000	1.986.727.000.000	3,48
		2023	7.786.109.000.000	3.912.434.000.000	1,99
		Rata-Rata			3,41
7	MLPL	2020	15.682.406.000.000	3.963.363.000.000	3,96
		2021	14.760.983.000.000	4.528.441.000.000	3,26
		2022	13.082.641.000.000	4.594.002.000.000	2,85
		2023	13.089.217.000.000	4.699.051.000.000	2,79
		Rata-Rata			3,21
8	MPPA	2020	4.510.511.000.000	184.734.000.000	24,42
		2021	4.650.488.000.000	584.405.000.000	7,96

		2022	3.784.871.000.000	166.017.000.000	22,80
		2023	3.641.458.000.000	259.155.000.000	14,05
		Rata-Rata			17,31
9	PCAR	2020	103.351.122.210	63.670.233.322	1,62
		2021	108.995.625.626	65.022.002.999	1,68
		2022	102.809.758.188	61.178.353.928	1,68
		2023	104.552.819.861	66.832.180.628	1,56
		Rata-Rata			1,64
10	RANC	2020	1.319.134.443.995	507.064.006.771	2,60
		2021	1.512.036.014.160	544.504.618.940	2,78
		2022	1.354.418.637	426.237.664	3,18
		2023	1.247.187.872	299.190.875	4,17
		Rata-Rata			3,18
11	SDPC	2020	1.164.826.486.522	229.196.488.586	5,08
		2021	1.206.385.542.888	236.979.349.790	5,09
		2022	1.401.504.764.117	258.910.138.345	5,41
		2023	1.639.682.291.798	277.713.387.566	5,90
		Rata-Rata			5,37
12	WICO	2020	677.619.067.915	93.580.634.534	7,24
		2021	613.344.238.692	208.670.478.847	2,94
		2022	436.470.822.994	17.076.944.353	25,56
		2023	319.173.316.937	5.701.584.118	55,98
		Rata-Rata			22,93

Sumber : www.idx.co.id data diolah (2025)

Data Perhitungan Return On Investment
Perusahaan Sub Sektor Food And Staples Retailing Periode 2020-2023

Rumus :

$$\text{ROI} = \text{Net Profit Margin} \times \text{Total Asset Turnover}$$

NO	Kode Perusahaan	Tahun	NPM (%)	TATO	ROI (%)
1	AMRT	2020	1,44	2,92	4,19
		2021	2,34	3,09	7,23
		2022	3,00	3,15	9,46
		2023	3,26	3,12	10,17
		Rata-Rata			7,76
2	DAYA	2020	-5,51	1,25	-6,89
		2021	-5,32	1,41	-7,50
		2022	-3,45	1,69	-5,82
		2023	-1,05	2,24	-2,35
		Rata-Rata			-5,64
3	DMND	2020	3,36	1,08	3,62
		2021	5,04	1,11	5,58
		2022	4,52	1,23	5,56
		2023	3,45	1,29	4,45
		Rata-Rata			4,80
4	EPMT	2020	3,02	2,45	7,38
		2021	3,30	2,64	8,70
		2022	3,01	2,69	8,10
		2023	2,41	2,60	6,28
		Rata-Rata			7,62
5	KMDS	2020	11,92	0,91	10,82
		2021	26,93	1,08	28,97
		2022	15,11	1,36	20,57
		2023	15,15	1,38	20,90
		Rata-Rata			20,32
6	MIDI	2020	1,58	2,14	3,38
		2021	2,03	2,14	4,34
		2022	2,55	2,26	5,78
		2023	2,98	2,23	6,63
		Rata-Rata			5,03
7	MLPL	2020	-9,57	0,66	-6,27
		2021	0,25	0,70	0,18
		2022	-0,61	0,83	-0,51
		2023	0,29	0,84	0,24
		Rata-Rata			-1,59
8	MPPA	2020	-6,01	1,50	-8,99
		2021	-5,07	1,43	-7,26

		2022	-6,12	1,85	-11,35
		2023	-3,69	1,90	-7,01
		Rata-Rata			-8,65
9	PCAR	2020	-34,24	0,45	-15,44
		2021	0,79	1,48	1,17
		2022	2,16	2,22	4,80
		2023	3,36	2,62	8,80
		Rata-Rata			-0,17
10	RANC	2020	2,52	2,28	5,76
		2021	0,34	1,91	0,65
		2022	-2,89	2,14	-6,18
		2023	-4,32	2,25	-9,71
		Rata-Rata			-2,37
11	SDPC	2020	0,11	2,27	0,24
		2021	0,32	2,48	0,79
		2022	0,76	2,28	1,75
		2023	0,98	2,05	2,02
		Rata-Rata			1,20
12	WICO	2020	-1,32	4,57	-6,05
		2021	-4,48	4,19	-18,77
		2022	-8,51	3,71	-31,58
		2023	-7,80	4,46	-34,78
		Rata-Rata			-22,80

Sumber : www.idx.co.id data diolah (2025)

Data Perhitungan *Return On Equity*
Perusahaan Sub Sektor *Food And Staples Retailing* Periode 2020-2023

Rumus :

$$ROE = \text{Return On Investment} \times \text{Equity Multiplier}$$

NO	Kode Perusahaan	Tahun	ROI (%)	EM	ROE (%)
1	AMRT	2020	4,19	3,40	14,25
		2021	7,23	3,06	22,12
		2022	9,46	2,68	25,35
		2023	10,17	2,18	22,18
		Rata-Rata			20,98
2	DAYA	2020	-6,89	5,90	-40,63
		2021	-7,50	9,58	-71,87
		2022	-5,82	20,20	-117,58
		2023	-2,35	39,17	-91,94
		Rata-Rata			-80,51
3	DMND	2020	3,62	1,22	4,42
		2021	5,58	1,25	7,00
		2022	5,56	1,27	7,06
		2023	4,45	1,23	5,47
		Rata-Rata			5,99
4	EPMT	2020	7,38	1,40	10,36
		2021	8,70	1,42	12,36
		2022	8,10	1,46	11,80
		2023	6,28	1,50	9,43
		Rata-Rata			10,99
5	KMDS	2020	10,82	1,12	12,12
		2021	28,97	1,20	34,83
		2022	20,57	1,26	25,93
		2023	20,90	1,18	24,68
		Rata-Rata			24,39
6	MIDI	2020	3,38	4,24	14,32
		2021	4,34	3,92	17,03
		2022	5,78	3,48	20,09
		2023	6,63	1,99	13,20
		Rata-Rata			16,16
7	MLPL	2020	-6,27	3,96	-24,81
		2021	0,18	3,26	0,57
		2022	-0,51	2,85	-1,44
		2023	0,24	2,79	0,68
		Rata-Rata			-6,25
8	MPPA	2020	-8,99	24,42	-219,40
		2021	-7,26	7,96	-57,76

		2022	-11,35	22,80	-258,79
		2023	-7,01	14,05	-98,53
		Rata-Rata			-158,62
9	PCAR	2020	-15,44	1,62	-25,06
		2021	1,17	1,68	1,97
		2022	4,80	1,68	8,06
		2023	8,80	1,56	13,77
		Rata-Rata			-0,32
10	RANC	2020	5,76	2,60	14,99
		2021	0,65	2,78	1,81
		2022	-6,18	3,18	-19,63
		2023	-9,71	4,17	-40,46
		Rata-Rata			-10,82
11	SDPC	2020	0,24	5,08	1,22
		2021	0,79	5,09	4,04
		2022	1,75	5,41	9,45
		2023	2,02	5,90	11,91
		Rata-Rata			6,66
12	WICO	2020	-6,05	7,24	-43,82
		2021	-18,77	2,94	-55,18
		2022	-31,58	25,56	-807,17
		2023	-34,78	55,98	-1947,24
		Rata-Rata			-713,35

Sumber : www.idx.co.id data diolah (2025)

The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central yellow sunburst with Arabic calligraphy. A green laurel wreath with white flowers encircles the sunburst. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top arc, and "PONOROGO" is written along the bottom arc. Two white stars are positioned on the left and right sides of the shield.

Lampiran 3

Surat Keterangan Hasil Cek Plagiasi



UNIVERSITAS MUHAMMADIYAH PONOROGO
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SURAT KETERANGAN
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Fakultas / Prodi : S1 Akuntansi

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Lampiran 4

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7. Masa Pembimbingan : **September 2024 s/d Agustus 2025**
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