

LAMPIRAN

Lampiran 1

Perhitungan Current Ratio

NO	Kode Perusahaan	Tahun	Aset Lancar	Hutang Lancar	CR
1	DSNG	2018	2.397.920.000.000	5.758.902.000.000	41,638
2		2019	1.932.531.000.000	5.527.501.000.000	34,962
3	TBIG	2018	2.027.465.000.000	19.009.245.000.000	10,666
4		2019	2.376.740.000.000	20.834.803.000.000	11,408
5	MDKA	2018	2.444.000.000	3.045.000.000	80,263
6		2019	2.732.000.000	3.236.000.000	84,425
7	PGAS	2018	2.473.608.746	3.132.858.090	78,957
8		2019	2.208.551.841	3.016.050.978	73,227
9	SMGR	2018	16.091.024.000.000	9.988.702.000.000	161,092
10		2019	16.658.531.000.000	31.674.891.000.000	52,592
11	MTEL	2018	43.268.000.000.000	42.632.000.000.000	101,492
12		2019	41.722.000.000.000	45.589.000.000.000	91,518
13	MEDC	2018	1.827.115.361	2.763.153.161	66,124
14		2019	1.694.682.717	3.944.711.051	42,961
15	SMCB	2018	2.597.672.000.000	2.511.062.000.000	103,449
16		2019	3.206.838.000.000	9.621.380.000.000	33,330
17	DSNG	2021	2.321.635.000.000	4.830.534.000.000	48,062
18		2022	2.613.109.000.000	5.627.622.000.000	46,434
19	TBIG	2021	3.021.253.000.000	23.648.772.000.000	12,776
20		2022	3.565.804.000.000	23.491.403.000.000	15,179
21	MDKA	2021	201.940.903	411.315.044	49,096
22		2022	895.679.542	1.247.293.742	71,810
23	PGAS	2021	2.005.785.786	3.395.392.204	59,074
24		2022	2.191.174.530	3.345.114.544	65,504
25	SMGR	2021	16.185.508.000.000	22.477.848.000.000	72,006
26		2022	18.878.979.000.000	20.209.625.000.000	93,416
27	MTEL	2021	6.475.515.478	21.302.798.534	30,397
28		2022	7.886.437.733	10.200.552.606	77,314
29	MEDC	2021	1.701.563.649	3.448.371.230	49,344
30		2022	1.751.396.299	3.805.072.025	46,028
31	SMCB	2021	5.238.269.000.000	6.392.545.000.000	81,943
32		2022	4669312000000	5.059.160.000.000	92,294

Sumber : Data diolah sendiri

Lampiran 2

Perhitungan Quick Ratio

NO	Kode Perusahaan	Tahun	Aset Lancar	Persediaan	Hutang Lancar	QR
1	DSNG	2018	2.397.920.000.000	870.563.000.000	5.758.902.000.000	0,265
2		2019	1.932.531.000.000	710.537.000.000	5.527.501.000.000	0,221
3	TBIG	2018	2.027.465.000.000	22.723.000.000	19.009.245.000.000	0,105
4		2019	2.376.740.000.000	17.708.000.000	20.834.803.000.000	0,113
5	MDKA	2018	2.444.000.000	87.381.683	3.045.000.000	0,774
6		2019	2.732.000.000	96.236.666	3.236.000.000	0,815
7	PGAS	2018	2.473.608.746	78.508.478	3.132.858.090	0,765
8		2019	2.208.551.841	70.797.779	3.016.050.978	0,709
9	SMGR	2018	16.091.024.000.000	3.544.142.000.000	9.988.702.000.000	1,256
10		2019	16.658.531.000.000	4.641.646.000.000	31.674.891.000.000	0,379
11	MTEL	2018	43.268.000.000.000	717.000.000.000	42.632.000.000.000	0,998
12		2019	41.722.000.000.000	585.000.000.000	45.589.000.000.000	0,902
13	MEDC	2018	1.827.115.361	62.317.376	2.763.153.161	0,639
14		2019	1.694.682.717	96.205.717	3.944.711.051	0,405
15	SMCB	2018	2.597.672.000.000	962.614.000.000	2.511.062.000.000	0,651
16		2019	3.206.838.000.000	1.102.680.000.000	9.621.380.000.000	0,219
17	DSNG	2021	2.321.635.000.000	670.395.000.000	4.830.534.000.000	0,342
18		2022	2.613.109.000.000	773.069.000.000	5.627.622.000.000	0,327
19	TBIG	2021	3.021.253.000.000	226.408.000.000	23.648.772.000.000	0,118
20		2022	3.565.804.000.000	621.652.000.000	23.491.403.000.000	0,125
21	MDKA	2021	201.940.903	131.417.430	411.315.044	0,171
22		2022	895.679.542	250.702.600	1.247.293.742	0,517
23	PGAS	2021	2.005.785.786	68.893.975	3.395.392.204	0,570
24		2022	2.191.174.530	54.752.577	3.345.114.544	0,639
25	SMGR	2021	16.185.508.000.000	4.848.528.000.000	22.477.848.000.000	0,504
26		2022	18.878.979.000.000	5.610.233.000.000	20.209.625.000.000	0,657
27	MTEL	2021	21.302.798.534	6.475.515.478	51.893.975.000	0,286
28		2022	7.886.437.733	48.752.577	10.200.552.606	0,768
29	MEDC	2021	1.701.563.649	100.884.410	3.448.371.230	0,464
30		2022	1.751.396.299	106.080.107	3.805.072.025	0,432
31	SMCB	2021	5.238.269.000.000	1.019.014.000.000	6.392.545.000.000	0,660
32		2022	5.059.160.000.000	1.262.429.000.000	4.669.312.000.000	0,813

Sumber : Data diolah sendiri

Lampiran 3

Perhitungan Total Asset Turnover

NO	Kode Perusahaan	Tahun	Penjualan	Total Aset	TATO
1	DSNG	2018	4.766.541.000.000	11.738.892.000.000	0,406
2		2019	5.736.684.000.000	11.620.821.000.000	0,494
3	TBIG	2018	4.318.137.000.000	29.113.747.000.000	0,148
4		2019	4.698.742.000.000	30.871.710.000.000	0,152
5	MDKA	2018	293.882.260	797.809.378	0,368
6		2019	402.039.388	951.253.163	0,423
7	PGAS	2018	3.870.266.738	7.939.273.167	0,487
8		2019	3.848.717.684	7.373.713.156	0,522
9	SMGR	2018	40.368.107.000.000	50.783.836.000.000	0,795
10		2019	30.687.626.000	79.807.067.000	0,385
11	MTEL	2018	130.784.000.000.000	206.196.000.000.000	0,634
12		2019	135.567.000.000.000	221.208.000.000.000	0,613
13	MEDC	2018	1.218.251.548	5.252.393.746	0,232
14		2019	1.438.290.853	6.006.538.390	0,239
15	SMCB	2018	10.377.729.000.000	18.667.187.000.000	0,556
16		2019	11.057.843.000.000	19.567.498.000.000	0,565
17	DSNG	2021	6.698.918.000.000	14.151.383.000.000	0,473
18		2022	7.124.495.000.000	13.712.160.000.000	0,520
19	TBIG	2021	6.179.584.000.000	41.870.435.000.000	0,148
20		2022	6.524.369.000.000	43.139.968.000.000	0,151
21	MDKA	2021	380.956.549	1.278.592.659	0,298
22		2022	869.878.995	3.876.665.735	0,224
23	PGAS	2021	2.885.536.105	7.533.986.395	0,383
24		2022	3.036.100.956	7.510.948.902	0,404
25	SMGR	2021	36.702.301.000.000	81.766.327.000.000	0,449
26		2022	36.378.597.000.000	82.960.012.000.000	0,439
27	MTEL	2021	6.869.568.721	57.728.318.286	0,119
28		2022	7.728.929.831	56.071.558.764	0,138
29	MEDC	2021	1.252.106.573	5.683.884.139	0,220
30		2022	2.312.227.602	6.931.905.826	0,334
31	SMCB	2021	11.218.181.000.000	21.491.023.000.000	0,522
32		2022	12.262.048.000.000	21.378.510.000.000	0,574

Sumber : Data diolah sendiri

Lampiran 4

Perhitungan Inventory Turnover

NO	Kode Perusahaan	Tahun	Penjualan	Persediaan	TUR
1	DSNG	2018	870.563.000.000	4.766.541.000.000	0,183
2		2019	710.537.000.000	5.736.684.000.000	0,124
3	TBIG	2018	4.318.137.000.000	22.723.000.000.000	0,190
4		2019	4.698.742.000.000	17.708.000.000.000	0,265
5	MDKA	2018	87.381.683.000	293.882.260.000	0,297
6		2019	96.236.666	402.039.388	0,239
7	PGAS	2018	3.870.266.738	78.508.478.000	0,049
8		2019	3.848.717.684	70.797.779.000	0,054
9	SMGR	2018	40.368.107.000	3.544.142.000.000	0,011
10		2019	30.687.626.000	4.641.646.000.000	0,007
11	MTEL	2018	130.784.000.000.000	717.000.000.000.000	0,182
12		2019	135.567.000.000.000	585.000.000.000.000	0,232
13	MEDC	2018	1.218.251.548	62.317.376.000	0,020
14		2019	1.438.290.853	96.205.717.000	0,015
15	SMCB	2018	10.377.729.000	962.614.000.000	0,011
16		2019	1.102.680.000.000	11.057.843.000.000	0,100
17	DSNG	2021	670.395.000.000	6.698.918.000.000	0,100
18		2022	773.069.000.000	7.124.495.000.000	0,109
19	TBIG	2021	6.179.584.000	226.408.000.000	0,027
20		2022	6.524.369.000	621.652.000.000	0,010
21	MDKA	2021	131.417.430.000	380.956.549.000	0,345
22		2022	250.702.600.000	869.878.995.000	0,288
23	PGAS	2021	2.885.536.105	68.893.975.000	0,042
24		2022	54.752.577.000	3.036.100.956.000	0,018
25	SMGR	2021	4.848.528.000.000	36.702.301.000.000	0,132
26		2022	5.610.233.000.000	36.378.597.000.000	0,154
27	MTEL	2021	6.869.568.721	51.893.975.000	0,132
28		2022	7.728.929.831	48.752.577.000	0,159
29	MEDC	2021	1.252.106.573	100.884.410.000	0,012
30		2022	2.312.227.602	106.080.107.000	0,022
31	SMCB	2021	1.019.014.000.000	11.218.181.000.000	0,091
32		2022	1.262.429.000.000	12.262.048.000.000	0,103

Sumber : Data diolah sendiri

Lampiran 5

Perhitungan Debt to Equity Ratio

NO	Kode Perusahaan	Tahun	Total Hutang	Total Ekuitas	DER
1	DSNG	2018	8.079.930.000.000	3.658.962.000.000	2,208
2		2019	7.889.229.000.000	3.731.592.000.000	2,114
3	TBIG	2018	3.679.565.000.000	25.434.182.000.000	0,145
4		2019	5.523.284.000.000	25.348.426.000.000	0,218
5	MDKA	2018	422.153.133	375.656.245	1,124
6		2019	524.244.316	427.008.847	1,228
7	PGAS	2018	4.737.382.456	3.201.890.711	1,480
8		2019	4.139.412.275	3.201.890.711	1,293
9	SMGR	2018	32.615.315.000.000	18.168.521.000.000	1,795
10		2019	43.915.143.000.000	33.891.924.000.000	1,296
11	MTEL	2018	117.303.000.000	88.893.000.000	1,320
12		2019	117.250.000.000	103.958.000.000	1,128
13	MEDC	2018	3.865.132.439	1.387.261.307	2,786
14		2019	1.356.246.297	4.650.292.093	0,292
15	SMCB	2018	12.250.837.000.000	6.416.350.000.000	1,909
16		2019	12.584.886.000.000	6.982.612.000.000	1,802
17	DSNG	2021	7.920.634.000.000	6.230.749.000.000	1,271
18		2022	6.686.697.000.000	7.025.463.000.000	0,952
19	TBIG	2021	9.789.238.000.000	32.081.197.000.000	0,305
20		2022	32.219.585.000.000	25.920.383.000.000	1,243
21	MDKA	2021	499.182.362.000	779.410.297.000	0,640
22		2022	1.851.832.467	2.024.833.268	0,915
23	PGAS	2021	4.578.547.540	3.955.438.855	1,158
24		2022	4.226.024.344	4.284.924.558	0,986
25	SMGR	2021	37.110.080.000.000	42.875.012.000.000	0,866
26		2022	33.270.652.000.000	47.239.360.000.000	0,704
27	MTEL	2021	24.082.708.466	33.645.609.820	0,716
28		2022	22.264.125.054	33.807.433.710	0,659
29	MEDC	2021	1.229.336.461	4.454.547.678	0,276
30		2022	5.184.386.501	4.747.519.325	1,092
31	SMCB	2021	10.291.951.000.000	11.199.072.000.000	0,919
32		2022	9.518.472.000.000	11.860.038.000.000	0,803

Sumber : Data diolah sendiri

Lampiran 6

Perhitungan Debt to Asset Ratio

NO	Kode Perusahaan	Tahun	Total Hutang	Total Aktiva	DAR
1	DSNG	2018	8.079.930.000.000	11.738.892.000.000	0,688
2		2019	7.889.229.000.000	11.620.821.000.000	0,679
3	TBIG	2018	25.434.182.000.000	29.113.747.000.000	0,874
4		2019	25.348.426.000.000	30.871.710.000.000	0,821
5	MDKA	2018	375.656.245	797.809.378	0,471
6		2019	427.008.847	951.253.163	0,449
7	PGAS	2018	4.737.382.456	7.939.273.167	0,597
8		2019	4.139.412.275	7.373.713.156	0,561
9	SMGR	2018	18.168.521.000.000	50.783.836.000.000	0,358
10		2019	43.915.143.000.000	79.807.067.000.000	0,550
11	MTEL	2018	88.893.000.000.000	206.196.000.000.000	0,431
12		2019	103.958.000.000.000	221.208.000.000.000	0,470
13	MEDC	2018	3.865.132.439	5.252.393.746	0,736
14		2019	4.650.292.093	6.006.538.390	0,774
15	SMCB	2018	12.250.837.000.000	18.667.187.000.000	0,656
16		2019	12.584.886.000.000	19.567.498.000.000	0,643
17	DSNG	2021	7.920.634.000.000	14.151.383.000.000	0,560
18		2022	6.686.697.000.000	10.712.160.000.000	0,624
19	TBIG	2021	32.081.197.000.000	41.870.435.000.000	0,766
20		2022	32.219.585.000.000	43.139.968.000.000	0,747
21	MDKA	2021	499.182.362.000	578.592.659.000	0,863
22		2022	1.851.832.467	2.876.665.735	0,644
23	PGAS	2021	4.578.547.540	7.533.986.395	0,608
24		2022	4.226.024.344	7.510.948.902	0,563
25	SMGR	2021	37.110.080.000.000	81.766.327.000.000	0,454
26		2022	33.270.652.000.000	65.960.012.000.000	0,504
27	MTEL	2021	25.082.708.466	30.728.318.286	0,816
28		2022	26.264.125.054	56.071.558.764	0,468
29	MEDC	2021	4.454.547.678	5.683.884.139	0,784
30		2022	5.184.386.501	6.931.905.826	0,748
31	SMCB	2021	10.291.951.000.000	21.491.023.000.000	0,479
32		2022	9.518.472.000.000	15.378.510.000.000	0,619

Sumber : Data diolah sendiri

Lampiran 7

Perhitungan Return on Equity

NO	Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Ekuitas	ROE
1	DSNG	2018	427.245.000.000	3.658.962.000.000	11,677
2		2019	178.164.000.000	3.731.592.000.000	4,774
3	TBIG	2018	702.632.000.000	3.679.565.000.000	19,096
4		2019	866.121.000.000	5.523.284.000.000	15,681
5	MDKA	2018	57.867.494	422.153.133	13,708
6		2019	69.253.653	524.244.316	13,210
7	PGAS	2018	364.638.660	3.201.890.711	11,388
8		2019	112.981.195	3.201.890.711	3,529
9	SMGR	2018	3.085.704.000.000	32.615.315.000.000	9,461
10		2019	2.371.233.000.000	33.891.924.000.000	6,996
11	MTEL	2018	26.979.000.000.000	117.303.000.000.000	22,999
12		2019	27.592.000.000.000	117.250.000.000.000	23,533
13	MEDC	2018	22.929.300	1.387.261.307	1,653
14		2019	13.814.552	1.356.246.297	1,019
15	SMCB	2018	-827.985.000.000	6.416.350.000.000	-12,904
16		2019	499.052.000.000	6.982.612.000.000	7,147
17	DSNG	2021	478.171.000.000	6.230.749.000.000	7,674
18		2022	739.649.000.000	7.025.463.000.000	10,528
19	TBIG	2021	1.601.353.000.000	9.789.238.000.000	16,358
20		2022	1.689.441.000.000	10.920.383.000.000	15,471
21	MDKA	2021	33.386.800	779.410.297	4,284
22		2022	64.844.810	2.024.833.268	3,202
23	PGAS	2021	-215.767.814	2.955.438.855	-7,301
24		2022	364.534.135	3.284.924.558	11,097
25	SMGR	2021	2.117.236.000.000	42.875.012.000.000	4,938
26		2022	2.499.083.000.000	47.239.360.000.000	5,290
27	MTEL	2021	1.381.071.227	33.645.609.820	4,105
28		2022	1.785.067.859	33.807.433.710	5,280
29	MEDC	2021	62.600.751	1.229.336.461	5,092
30		2022	551.410.338	1.747.519.325	31,554
31	SMCB	2021	713.344.000.000	11.199.072.000.000	6,370
32		2022	839.276.000.000	11.860.038.000.000	7,077

Sumber : Data diolah sendiri

Lampiran 8

Perhitungan Return on Asset

NO	Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Aset	ROA
1	DSNG	2018	427.245.000.000	11.738.892.000.000	3,640
2		2019	178.164.000.000	11.620.821.000.000	1,533
3	TBIG	2018	702.632.000.000	29.113.747.000.000	2,413
4		2019	866.121.000.000	30.871.710.000.000	2,806
5	MDKA	2018	57.867.494	797.809.378	7,253
6		2019	69.253.653	951.253.163	7,280
7	PGAS	2018	364.638.660	7.939.273.167	4,593
8		2019	112.981.195	7.373.713.156	1,532
9	SMGR	2018	3.085.704.000.000	50.783.836.000.000	6,076
10		2019	2.371.233.000.000	79.807.067.000.000	2,971
11	MTEL	2018	26.979.000.000.000	206.196.000.000.000	13,084
12		2019	27.592.000.000.000	221.208.000.000.000	12,473
13	MEDC	2018	22.929.300	5.252.393.746	0,437
14		2019	13.814.552	6.006.538.390	0,230
15	SMCB	2018	-827.985.000.000	18.667.187.000.000	-4,436
16		2019	499.052.000.000	19.567.498.000.000	2,550
17	DSNG	2021	478.171.000.000	14.151.383.000.000	3,379
18		2022	739.649.000.000	13.712.160.000.000	5,394
19	TBIG	2021	1.601.353.000.000	41.870.435.000.000	3,825
20		2022	1.689.441.000.000	43.139.968.000.000	3,916
21	MDKA	2021	33.386.800	1.278.592.659	2,611
22		2022	64.844.810	3.876.665.735	1,673
23	PGAS	2021	-215.767.814	7.533.986.395	-2,864
24		2022	364.534.135	7.510.948.902	4,853
25	SMGR	2021	2.117.236.000.000	81.766.327.000.000	2,589
26		2022	2.499.083.000.000	82.960.012.000.000	3,012
27	MTEL	2021	1.381.071.227	57.728.318.286	2,392
28		2022	1.785.067.859	56.071.558.764	3,184
29	MEDC	2021	62.600.751	5.683.884.139	1,101
30		2022	551.410.338	6.931.905.826	7,955
31	SMCB	2021	713.344.000.000	21.491.023.000.000	3,319
32		2022	839.276.000.000	21.378.510.000.000	3,926

Sumber : Data diolah sendiri

Lampiran 9

Hasil Perhitungan Variabel

NO	Kode Perusahaan	Tahun	Rasio Likuiditas		Rasio Aktivitas		Rasio Solvabilitas		Rasio Profitabilitas	
			CR	QR	TATO	TUR	DER	DAR	ROE	ROA
1	DSNG	2018	41.638	0.265	0.406	0.183	2.208	0.688	11.677	3.640
2		2019	34.962	0.221	0.494	0.124	2.114	0.679	4.774	1.533
3	TBIG	2018	10.666	0.105	0.148	0.190	0.145	0.874	19.096	2.413
4		2019	11.408	0.113	0.152	0.265	0.218	0.821	15.681	2.806
5	MDKA	2018	80.263	0.774	0.368	0.297	1.124	0.471	13.708	7.253
6		2019	84.425	0.815	0.423	0.239	1.228	0.449	13.210	7.280
7	PGAS	2018	78.957	0.765	0.487	0.049	1.480	0.597	11.388	4.593
8		2019	73.227	0.709	0.522	0.054	1.293	0.561	3.529	1.532
9	SMGR	2018	161.092	1.256	0.795	0.011	1.795	0.358	9.461	6.076
10		2019	52.592	0.379	0.385	0.007	1.296	0.550	6.996	2.971
11	MTEL	2018	101.492	0.998	0.634	0.182	1.320	0.431	22.999	13.084
12		2019	91.518	0.902	0.613	0.232	1.128	0.470	23.533	12.473
13	MEDC	2018	66.124	0.639	0.232	0.020	2.786	0.736	1.653	0.437
14		2019	42.961	0.405	0.239	0.015	0.292	0.774	1.019	0.230
15	SMCB	2018	103.449	0.651	0.556	0.011	1.909	0.656	-12.904	-4.436
16		2019	33.330	0.219	0.565	0.100	1.802	0.643	7.147	2.550
17	DSNG	2021	48.062	0.342	0.473	0.100	1.271	0.560	7.674	3.379
18		2022	46.434	0.327	0.520	0.109	0.952	0.624	10.528	5.394
19	TBIG	2021	12.776	0.118	0.148	0.027	0.305	0.766	16.358	3.825
20		2022	15.179	0.125	0.151	0.010	1.243	0.747	15.471	3.916
21	MDKA	2021	49.096	0.171	0.298	0.345	0.640	0.863	4.284	2.611
22		2022	71.810	0.517	0.224	0.288	0.915	0.644	3.202	1.673
23	PGAS	2021	59.074	0.570	0.383	0.042	1.158	0.608	-7.301	-2.864
24		2022	65.504	0.639	0.404	0.018	0.986	0.563	11.097	4.853
25	SMGR	2021	72.006	0.504	0.449	0.132	0.866	0.454	4.938	2.589
26		2022	93.416	0.657	0.439	0.154	0.704	0.504	5.290	3.012
27	MTEL	2021	30.397	0.286	0.119	0.132	0.716	0.816	4.105	2.392
28		2022	77.314	0.768	0.138	0.159	0.659	0.468	5.280	3.184
29	MEDC	2021	49.344	0.464	0.220	0.012	0.276	0.784	5.092	1.101
30		2022	46.028	0.432	0.334	0.022	1.092	0.748	31.554	7.955
31	SMCB	2021	81.943	0.660	0.522	0.091	0.919	0.479	6.370	3.319
32		2022	92.294	0.813	0.574	0.103	0.803	0.619	7.077	3.926

Sumber : Data diolah sendiri

Lampiran 10

Data Olahan Spss

1. Uji Asumsi Klasik

a. Uji Normalitas Data

Hasil Uji Normalitas One Sample Kolmogorov-Smirnov satu tahun sebelum akuisisi

Tests of Normality

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
CR_SB	.109	16	.200 [*]
QR_SB	.135	16	.200 [*]
TATO_SB	.114	16	.200 [*]
TUR_SB	.188	16	.133
DER_SB	.174	16	.200 [*]
DAR_SB	.135	16	.200 [*]
ROE_SB	.113	16	.200 [*]
ROA_SB	.160	16	.200 [*]

Sumber : Data diolah spss, 24

Hasil Uji Normalitas One Sample Kolmogorov-Smirnov satu tahun sesudah

akuisisi

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
CR_S	.141	16	.200 [*]
QR_S	.102	16	.200 [*]
TATO_S	.143	16	.200 [*]
TUR_S	.177	16	.191
DER_S	.117	16	.200 [*]
DAR_S	.164	16	.200 [*]
ROE_S	.212	16	.052
ROA_S	.182	16	.160

Sumber : Data diolah spss, 24

2. Uji Hipotesis

a. Current Ratio (CR)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	CR_SB	66.7565	16	38.71826	9.67956
	CR_S	56.9173	16	24.45827	6.11457

Sumber : Data diolah spss, 24

		Paired Differences 95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
		Lower	Upper			
Pair 1	CR_SB- CR_S	-9.28332	28.96170	1.097	15	.290

Sumber : Data diolah spss, 24

b. Quick Ratio (QR)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 2	QR_SB	.5760	16	.34259	.08565
	QR_S	.4621	16	.21954	.05488

Sumber : Data diolah spss, 24

		Paired Differences 95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
		Lower	Upper			
Pair 2	QR_SB- QR_S	-.07355	.30143	1.295	15	.215

Sumber : Data diolah spss, 24

c. Asset Turn Over (TATO)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 3	TATO_SB	.4387	16	.18185	.04546
	TATO_S	.3373	16	.15435	.03859

Sumber : Data diolah spss, 24

		Paired Differences		t	df	Sig. (2-tailed)
		95% Confidence Interval of the Difference				
		Lower	Upper			
Pair 3	TATO SB-TATO S	.00093	.20195	2.151	15	.048

Sumber : Data diolah spss, 24

d. Inventory Turnover (TUR)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 4	TUR_SB	.1237	16	.10293	.02573
	TUR_S	.1090	16	.09662	.02416

Sumber : Data diolah spss, 24

		Paired Differences		t	df	Sig. (2-tailed)
		95% Confidence Interval of the Difference				
		Lower	Upper			
Pair 4	TUR SB-TUR S	-.03894	.06831	.584	15	.568

Sumber : Data diolah spss, 24

e. Debt to Equity Ratio (DER)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 5	DER_SB	1.3836	16	.73352	.18338
	DER_S	.8441	16	.29112	.07278

Sumber : Data diolah spss, 24

		Paired Differences		t	df	Sig. (2-tailed)
		95% Confidence Interval of the Difference				
		Lower	Upper			
Pair 5	DER SB- DER S	.10682	.97231	2.658	15	.018

Sumber : Data diolah spss, 24

f. Debt to Asset Ratio (DAR)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 6	DAR_SB	.6099	16	.15002	.03751
	DAR_S	.6404	16	.13244	.03311

Sumber : Data diolah spss, 24

		Paired Differences 95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
		Lower	Upper			
Pair 6	DAR SB- DAR S	-.11843	.05730	-.741	15	.470

Sumber : Data diolah spss, 24

g. Return on Equity (ROE)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 7	REO_SB	9.5604	16	9.14473	2.28618
	REO_S	8.1887	16	8.23888	2.05972

Sumber : Data diolah spss, 24

		Paired Differences 95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
		Lower	Upper			
Pair 7	ROE SB -ROE S	-5.71261	8.45611	.413	15	.686

Sumber : Data diolah spss, 24

h. Return on Asset (ROA)

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 8	ROA_SB	4.0272	16	4.45561	1.11390
	ROA_S	3.1416	16	2.25826	.56457

Sumber : Data diolah spss, 24

		Paired Differences		t	df	Sig. (2-tailed)
		95% Confidence Interval of the Difference				
		Lower	Upper			
Pair 8	ROA SB- ROA S	-2.06584	3.83709	.640	15	.532

Sumber : Data diolah spss, 24