

LAMPIRAN

Lampiran 1. Tabulasi Data

**Perhitungan Current Ratio untuk 5 sampel perusahaan kosmetik periode
2018-2023 (disajikan dalam Rupiah, kecuali dinyatakan lain)**

No	Nama Perusahaan	Tahun	Total Aset Lancar	Total Hutang Lancar	CR (%)
1	PT. KINO	2018	1.975.979.249.304	1.314.561.901.651	150.31
		2019	2.335.039.563.811	1.733.135.623.648	134.73
		2020	2.562.184.889.015	2.146.338.161.363	119.37
		2021	2.397.707.580.261	1.591.081.638.290	150.70
		2022	1.688.505.201.652	1.935.669.493.305	87.23
		2023	1.735.117.266.203	2.102.124.921.210	82.54
2	PT. MANDOM	2018	1.333.428.311.186	227.508.966.451	586.10
		2019	1.428.191.709.308	255.852.750.863	558.21
		2020	1.361.073.330.402	147.595.397.122	922.17
		2021	1.437.357.374.822	176.837.470.021	812.81
		2022	1.594.565.567.872	221.011.501.094	721.49
		2023	1.639.341.193.231	175.292.096.974	935.21
3	PT. Martina Berto	2018	392.357.840.917	240.203.560.883	163.34
		2019	317.285.450.420	254.266.866.831	124.78
		2020	182.202.105.658	295.518.213.807	61.66
		2021	170.318.544.063	225.904.727.379	75.39
		2022	191.558.365.707	280.381.533.530	68.32
		2023	160.481.601.085	259.804.085.141	61.77

4	PT. Mustika Ratu	2018	382.330.851.179	122.929.175.890	311.02
		2019	412.707.718.061	142.931.525.716	288.75
		2020	432.576.455.286	195.801.413.331	220.93
		2021	459.338.629.540	215.622.712.026	213.03
		2022	586.852.139.107	236.276.099.973	248.38
		2023	536.240.708.878	191.132.222.451	280.56
5	PT. Unilever	2018	8.257.910.000.000	11.273.822.000.000	73.25
		2019	8.530.334.000.000	13.065.308.000.000	65.29
		2020	8.828.360.000.000	13.357.536.000.000	66.09
		2021	7.642.208.000.000	12.445.152.000.000	61.41
		2022	7.567.768.000.000	12.442.223.000.000	60.82
		2023	6.191.839.000.000	11.223.968.000.000	55.17
Min Max Rata- Rata					55.17
					935.21
					258.69

Sumber: Data tabulasi penelitian (2026).

**Perhitungan Debt to Equity Ratio untuk 5 sampel perusahaan kosmetik
periode 2018-2023 (disajikan dalam rupiah, kecuali dinyatakan lain.**

NO	Nama Perusahaan	Tahun	Total Hutang	Total Ekuitas	DER (%)
1	PT. KINO	2018	1.405.264.079.012	2.186.900.126.396	64.26
		2019	1.992.902.779.331	2.702.862.179.552	73.73
		2020	2.678.123.608.810	2.577.235.546.221	103.91
		2021	2.683.168.655.955	2.663.631.503.097	100.73
		2022	3.142.551.744.669	1.533.820.300.426	204.88
		2023	3.027.648.359.660	1.618.730.458.142	187.04
2	PT. MANDOM	2018	472.680.346.662	1.972.463.165.139	23.96
		2019	532.048.803.777	2.019.143.817.162	26.35
		2020	468.648.216.211	1.865.299.365.895	25.12
		2021	480.956.169.246	1.819.848.695.714	26.43
		2022	525.870.003.344	1.854.787.914.762	28.35
		2023	505.779.174.136	1.885.787.335.302	26.82
3	PT. Martina Berto	2018	347.517.123.452	300.499.756.873	115.65
		2019	355.892.726.298	235.171.201.739	151.33
		2020	393.023.326.750	589.859.359.467	66.63
		2021	274.313.446.640	440.334.294.044	62.30
		2022	316.906.410.844	404.797.197.979	78.29
		2023	304.105.277.753	369.146.072.052	82.38
4	PT. Mustika Ratu	2018	143.913.787.087	367.973.996.780	39.11

		2019	164.121.422.945	368.641.525.050	44.52
		2020	217.377.331.974	342.418.605.477	63.48
		2021	235.065.047.091	343.195.928.497	68.49
		2022	283.395.035.571	411.385.562.228	68.89
		2023	232.316.210.715	401.891.124.930	57.81
5	PT. Unilever	2018	12.943.202.000.000	7.383.667.000.000	175.30
		2019	15.367.509.000.000	5.281.862.000.000	290.95
		2020	15.597.264.000.000	4.937.368.000.000	315.90
		2021	14.747.263.000.000	4.321.269.000.000	341.27
		2022	14.320.858.000.000	3.997.256.000.000	358.27
		2023	13.282.848.000.000	3.381.238.000.000	392.84
Min					23.96
Max					392.84
Rata-Rata					122.17

Sumber: Data tabulasi penelitian (2026).

**Perhitungan Return on asset untuk 5 sampel perusahaan kosmetik
yang terdaftar di Bursa Efek Indonesia periode 2018-2023 (disajikan
dalam rupiah, kecuali dinyatakan lain)**

NO	Nama Perusahaan	Tahun	Laba Bersih Tahun Berjalan	Total Aktiva/Total Asset	ROA (%)
1	PT. KINO	2018	150.116.045.042	3.592.164.205.408	4.18
		2019	515.603.339.649	4.695.764.958.883	10.98
		2020	113.665.219.638	5.255.359.155.031	2.16
		2021	100.649.538.230	5.346.800.159.052	1.88
		2022	950.288.973.938	4.676.372.045.095	20.32
		2023	77.243.694.579	4.646.378.817.802	1.66
2	PT. MANDOM	2018	173.049.442.756	2.445.143.511.801	7.08
		2019	145.149.344.561	2.551.192.620.939	5.69
		2020	100.465.635.121	2.333.947.582.106	4.30
		2021	76.507.618.777	2.300.804.864.960	3.33
		2022	18.109.470.352	2.380.657.918.106	0.76
		2023	38.116.002.992	2.391.566.509.438	1.59
3	PT. Martina Berto	2018	114.131.026.847	648.016.880.325	17.61
		2019	66.945.894.110	591.063.928.037	11.33
		2020	203.214.931.752	982.882.686.217	20.68
		2021	148.766.710.345	714.647.740.684	20.82
		2022	42.426.805.953	721.703.608.823	5.88
		2023	31.927.598.876	673.251.349.805	4.74

4	PT. Mustika Ratu	2018	2.256.476.497	511.887.783.867	0.44
		2019	131.836.668	532.762.947.995	0.02
		2020	6.766.719.891	559.795.937.451	1.21
		2021	357.509.551	578.260.975.588	0.06
		2022	67.812.034.137	694.780.597.799	9.76
		2023	14.113.055.557	634.207.335.645	2.23
5	PT. Unilever	2018	9.081.187.000.000	20.326.869.000.000	44.68
		2019	7.392.837.000.000	20.649.371.000.000	35.80
		2020	7.163.536.000.000	20.534.632.000.000	34.89
		2021	5.758.148.000.000	19.068.532.000.000	30.20
		2022	5.364.761.000.000	18.318.114.000.000	29.29
		2023	4.800.940.000.000	16.664.086.000.000	28.81
Min					0.02
Max					44.68
Rata-Rata					12.08

Sumber: Data tabulasi penelitian (2026).

Perhitungan perusahaan untuk 5 sampel perusahaan kosmetik yang terdaftar di Bursa Efek Indonesia periode 2018-2023 (disajikan dalam Rupiah, kecuali dinyatakan lain)

NO	Nama Perusahaan	Tahun	Harga Saham	Laba Bersih	Jumlah Saham Beredar	EPS	PER (Y)
1	PT. KINO	2018	2.800	150.116.045.042	1.428.571.500	105,08	2.665
		2019	3.430	515.603.339.649	1.428.571.500	360,92	950
		2020	2.720	113.665.219.638	1.428.571.500	79,57	3.419
		2021	2.030	100.649.538.230	1.428.571.500	70,45	2.881
		2022	1.535	950.288.973.938	1.428.571.500	665,20	231
		2023	1.265	77.243.694.579	1.428.571.500	54,07	2.340
2	PT. MANDOM	2018	17.250	173.049.442.756	201.066.667	860,66	2.004
		2019	11.000	145.149.344.561	201.066.667	721,90	1.524
		2020	6.475	100.465.635.121	201.066.667	499,66	1.296
		2021	5.350	76.507.618.777	201.066.667	380,51	1.406
		2022	6.300	18.109.470.352	402.133.334	45,03	13.990
		2023	2.730	38.116.002.992	402.133.334	94,78	2.880
	3	PT. Martina Berto	2018	126	114.131.026.847	1.070.000.000	106,66
4	2019		94	66.945.894.110	1.070.000.000	62,57	150
	2020		126	203.214.931.752	1.070.000.000	189,92	66
	2021		146	148.766.710.345	1.070.000.000	139,03	105
	2022		126	42.426.805.953	1.070.000.000	39,65	318
	2023		100	31.927.598.876	1.070.000.000	29,84	335
4	PT. Mustika	2018	179		428.000.000		

	Ratu			2.256.476.497		5,27	3.395
5		2019	153	131.836.668	428.000.000	0,31	49.671
		2020	169	6.766.719.891	428.000.000	15,81	1.069
		2021	276	357.509.551	428.000.000	0,84	33.042
		2022	765	67.812.034.137	428.000.000	158,44	483
		2023	370	14.113.055.557	428.000.000	32,97	1.122
	PT. Unilever	2018	45.400	9.081.187.000.000	7.630.000.000	1.190,19	3,815
		2019	42.000	7.392.837.000.000	7.630.000.000	968,92	4,335
		2020	7.350	7.163.536.000.000	38.150.000.000	187,77	3,914
		2021	4.110	5.758.148.000.000	38.150.000.000	150,93	2,723
		2022	4.700	5.364.761.000.000	38.150.000.000	140,62	3,342
		2023	3.530	4.800.940.000.000	38.150.000.000	125,84	2,805
Min							66
Max							49,671
Rata-Rata							4,880

Lampiran 2. Hasil Analisis Data

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
CR	30	5517.00	93521.00	25869.4333	27197.97342
DER	30	21632.00	366710.00	170969.8667	117567.84432
ROA	30	2.00	4468.00	1207.9333	1293.68943
PER	30	66.00	49671.00	4879.8000	10474.41084
Valid N (listwise)	30				

Sumber data penelitian yang di olah menggunakan SPSS

Hasil Analisis Regresi Linear Berganda

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	
1							
	(Constant)	14266.837	7488.624	1.905	.068		
	CR	-.105	.116	-.273	.375		.382
	DER	-.033	.034	-.376	.334		.239
	ROA	-.783	2.215	-.097	.726		.466

a. Dependent Variable: PER

Hasil Uji R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.304 ^a	.093	-.012	10536.91521	2.411

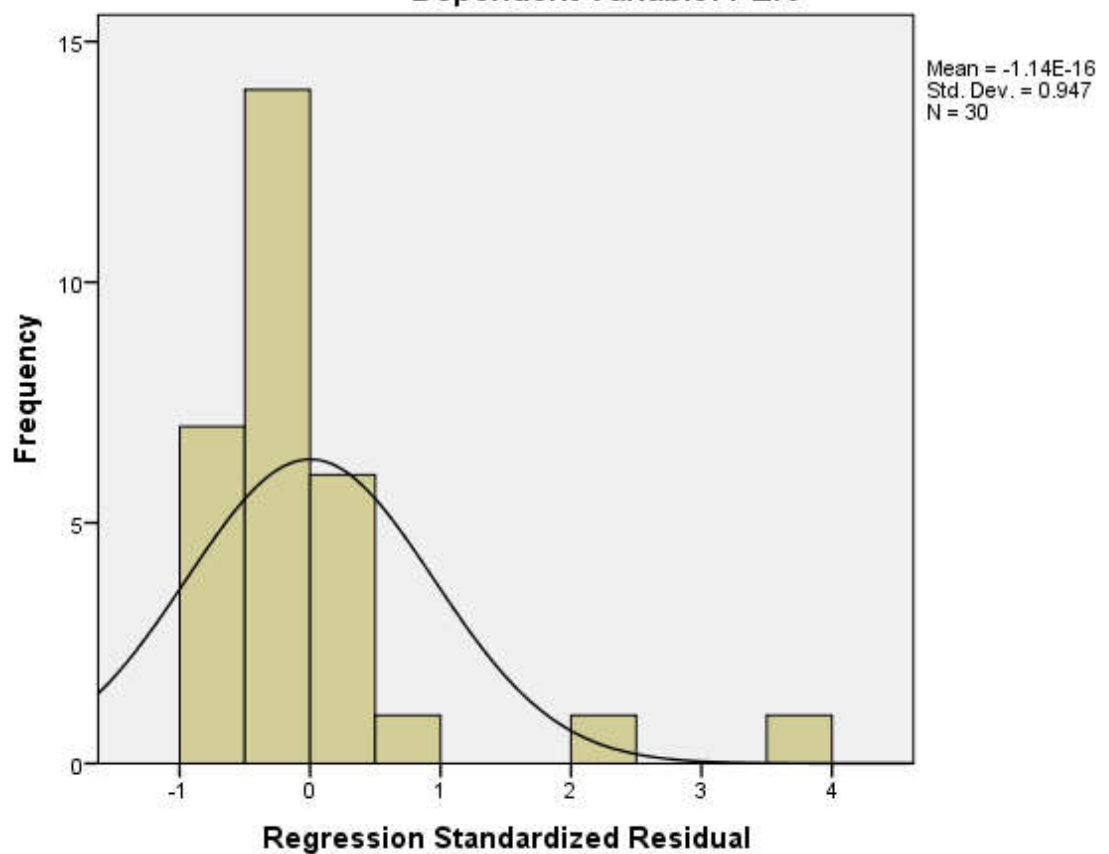
a. Predictors: (Constant), ROA, CR, DER

b. Dependent Variable: PER

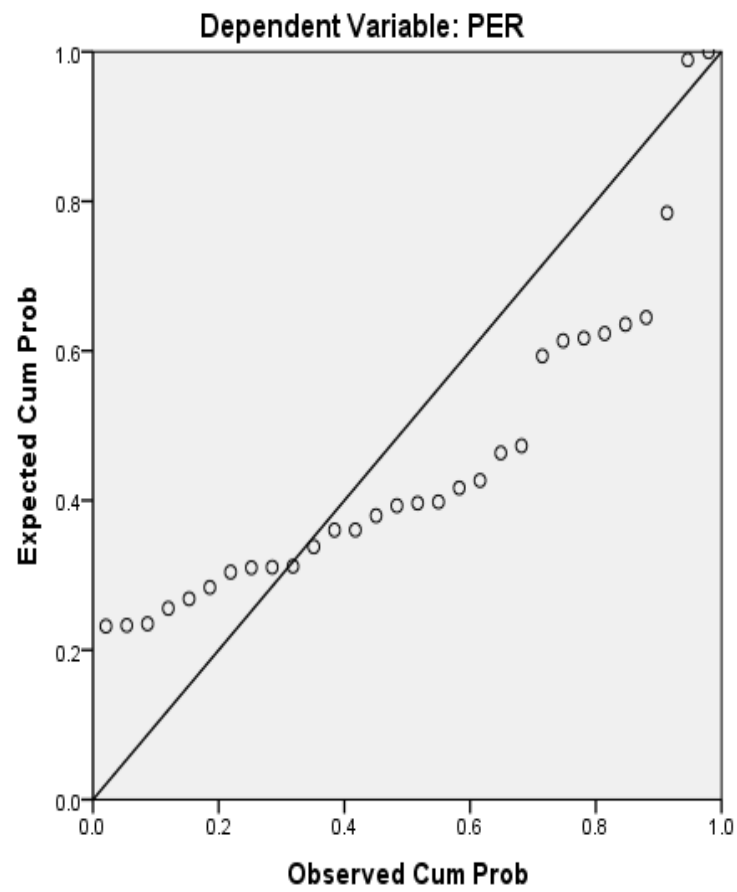
Uji Normalitas

Histogram

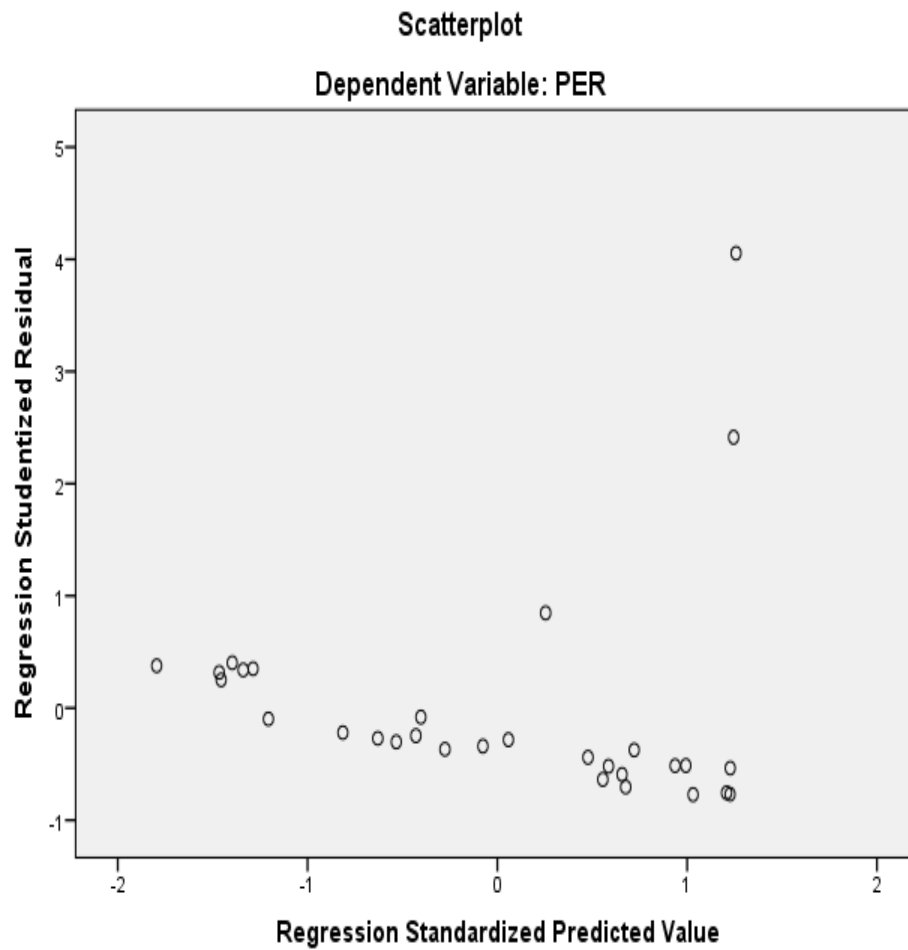
Dependent Variable: PER



Normal P-P Plot of Regression Standardized Residual



UJI HETEROKEDASTISITAS DENGAN SCATTERPLOT



UJI STATISTIK DESKRIPTIF

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
CR	30	5517.00	93521.00	25869.4333	27197.97342
DER	30	21632.00	366710.00	170969.8667	117567.84432
ROA	30	2.00	4468.00	1207.9333	1293.68943
PER	30	66.00	49671.00	4879.8000	10474.41084
Valid N (listwise)	30				

UJI KOEFISIEN DETERMINASI (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.304 ^a	.093	-.012	10536.91521	2.411

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

b. Dependent Variable: PER

UJI REGRESI LINEAR BERGANDA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14266.837	7488.624		1.905	.068		
	CR	-.105	.116	-.273	-.903	.375	.382	2.616
	DER	-.033	.034	-.376	-.984	.334	.239	4.181
	ROA	-.783	2.215	-.097	-.354	.726	.466	2.144

a. Dependent Variable: PER

UJI PARSIAL (UJI T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14266.837	7488.624		1.905	.068		
	CR	-.105	.116	-.273	-.903	.375	.382	2.616
	DER	-.033	.034	-.376	-.984	.334	.239	4.181
	ROA	-.783	2.215	-.097	-.354	.726	.466	2.144

a. Dependent Variable: PER