

# LAMPIRAN



Terakreditasi "A", AKUNTANSI, 3233/SK/BAN-PT/Akred/S/11/2018  
Terakreditasi "A", MANAJEMEN, 2812/SK/BAN-PT/Akred/S/11/2018

### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2019/2020

Nomor : 1103/BAAK/X/2019

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçęwara Malang menetapkan :

Nama : Dr. GATOT SUJONO, MA  
Sebagai : Dosen Pembimbing 1  
Nama : -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : YUTTA APRILYANI MANEK  
Nomor Pokok : K.2016.1.33954  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : Z-SCORE/ALTMAN  
Tempat/Obyek : -  
Judul Skripsi : -

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.  
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang  
Pada Tanggal : 09/10/2019  
Ketua Program Studi Manajemen,

Dra. LINDANANTY, MM.  
NIK-P.3M : 202.710.194



# STIE Malangkuçęçwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

## KARTU BIMBINGAN SKRIPSI BAB.I s.d BAB. III

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Oktober 2019			
10/11-20		konsultasi judul	
10/15	I-III	Proposal bab I-III	
10/23		Seminar Proposal (revisi)	
Bulan : November 2019			
11/19		Pengumpulan revisi BAB I-III lihat catatan	
Bulan : Januari 2020			
1/7		konsultasi prosedur Analisis (BAB III) lihat komentar saya Bab I & II OK <i>teruskan</i> Bab IV & V	
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dr. Gabot Sujono, MA

Dosen Pembimbing 2

**Catatan:**

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan





Terakreditasi "A", AKUNTANSI, 3233/SK/BAN-PT/Akred/S/II/2018  
Terakreditasi "A", MANAJEMEN, 2812/SK/BAN-PT/Akred/S/X/2018

### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2019/2020

Nomor : 1103/BAAK/X/2019

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçewara Malang menetapkan :

Nama : Dr. GATOT SUJONO, MA  
Sebagai : Dosen Pembimbing 1  
Nama : -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : YUTTA APRILYANI MANEK  
Nomor Pokok : K.2016.1.33954  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : ANALISIS RASIO  
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE  
MALANGKUÇEWARA  
Judul Skripsi : ANALISIS PERBANDINGAN KINERJA KEUANGAN  
PERUSAHAAN SEBELUM DAN SESUDAH MELAKUKAN  
AKUISISI PADA PERUSAHAAN YANG TERDAFTAR DI  
BURSA EFEK INDONESIA PERIODE 2014-2018

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.  
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang  
Pada Tanggal : 20/01/2020  
Ketua Program Studi Manajemen,



Dra. LINDANANTY, MM.  
NIK-P.3M : 202.710.194



# STIE Malangkuççwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

**KARTU BIMBINGAN SKRIPSI**  
BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan :			
	IV	Revisi - 1 That Catatan	[Signature]
	IV	Revisi - 2 perbaiki komentar	
	IV	Formula harus dijelaskan	
Bulan :			
	IV	OK → Lembaran	[Signature]
	IV	Jemuran - revisi 3	
	IV	Perbaiki Catatan	
	IV	OK	
Bulan :			
	IV	Perbaiki komentar saya	[Signature]
	IV	OK	
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

[Signature]

Dr. Gatot Sujono, MA

**Catatan:**

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

Lampiran 1: Hasil Perhitungan Sebelum Akuisisi Seluruh Variabel

*Current Ratio*

Perusahaan	Tahun	Asset Lancar	Kewajiban Jangka Pendek	Hasil (%)
JSMR	2014	3.545.784.137	4.301.009.557	82,4407
	2015	3.729.046.503	7.743.786.951	48,1553
DEWA	2014	2.000.245.401.640	1.425.953.610.240	140,2742
	2015	1.859.372.207.840	1.483.528.660.595	125,3344
ERAA	2014	4.295.219.908.095	2.913.604.302.228	147,4195
	2015	5.465.564.078.390	4.399.336.252.383	124,2361
LSIP	2014	1.863.506	746.520	249,6257
	2015	1.268.557	571.162	222,1011
PLIN	2014	1.149.143.156	618.935.893	185,6643
	2015	1.248.002.024	746.556.660	167,1678
JPFA	2014	8.709.318	4.916.448	177,1465
	2015	9.604.154	5.352.670	179,4274
PPRO	2014	2.194.680.259.511	1.108.859.608.575	197,9223
	2015	3.186.685.729.922	1.628.967.894.092	195,6261
GEMS	2014	1.757.801.308.640	796.820.501.800	220,6019
	2015	2.700.193.446.245	966.315.884.650	279,4318

*Debt Ratio*

Perusahaan	Tahun	Total Kewajiban	Total Aktiva	Hasil (%)
JSMR	2014	20.839.233.322	31.859.962.643	65,4088
	2015	24.356.318.021	36.724.982.487	66,3208
DEWA	2014	1.644.182.820.280	4.426.316.581.200	37,1456
	2015	2.044.674.317.860	5.145.189.186.940	39,7395
ERAA	2014	3.112.419.073.573	6.121.790.303.175	50,8416
	2015	4.594.893.687.532	7.800.299.841.485	58,9066
LSIP	2014	1.710.342	8.713.074	19,6296
	2015	1.510.814	8.848.792	17,0737
PLIN	2014	2.178.604.323	4.544.932.176	47,9348
	2015	2.264.520.602	4.671.089.985	48,4795
JPFA	2014	10.579.414	15.758.959	67,1327
	2015	11.049.774	17.159.466	64,3946
PPRO	2014	1.699.303.731.098	2.730.632.055.931	62,2312
	2015	2.801.369.878.414	5.318.956.732.653	52,6677
GEMS	2014	840.718.661.840	3.926.555.268.040	21,4111
	2015	1.685.137.646.985	5.099.560.334.525	33,0448

*Total Asset Trunover*

Perusahaan	Tahun	Penjualan	Total Aktiva	Hasil
JSMR	2014	9.173.817.307	31.859.962.643	28,7942
	2015	9.848.242.050	36.724.982.487	26,8162
DEWA	2014	2.919.221.677.680	4.426.316.581.200	65,9000
	2015	3.312.510.207.535	5.145.189.186.940	64,3000
ERAA	2014	14.451.413.262.240	6.121.790.303.175	236,0000
	2015	20.007.597.902.207	7.800.299.841.485	256,4000
LSIP	2014	4.726.539	8.713.074	54,2465
	2015	4.189.615	8.848.792	47,3467
PLIN	2014	1.521.681.297	4.544.932.176	33,4000
	2015	1.644.546.338	4.671.089.985	35,2069
JPFA	2014	24.458.880	15.758.959	155,2062
	2015	25.022.913	17.159.466	145,8257
PPRO	2014	554.971.556.685	2.730.632.055.931	20,3239
	2015	1.505.172.315.341	5.318.956.732.653	28,2000
GEMS	2014	5.423.261.925.640	3.926.555.268.040	138,1175
	2015	4.872.200.911.385	5.099.560.334.525	95,5416

*Return On Equity*

Perusahaan	Tahun	Laba Bersih	Total Ekuitas	Hasil (%)
JSMR	2014	1.237.014.172	11.020.729.321	11,2244
	2015	1.319.200.546	12.368.664.466	10,6000
DEWA	2014	1.033.341.040	2.782.133.760.920	0,0371
	2015	6.425.076.430	3.100.514.869.080	0,9000
ERAA	2014	215.201.424.279	3.009.371.229.602	6,6000
	2015	229.811.612.575	3.205.406.153.953	7,1695
LSIP	2014	929.405	7.002.732	13,1000
	2015	623.309	7.337.978	9,3000
PLIN	2014	358.995.455	2.366.327.853	15,1710
	2015	279.689.919	2.406.569.383	11,9000
JPFA	2014	391.866	5.179.545	6,3000
	2015	524.484	6.109.692	8,5845
PPRO	2014	106.120.564.723	1.031.328.324.833	10,2000
	2015	300.328.587.759	2.517.586.854.239	11,9292
GEMS	2014	134.587.165.760	3.085.836.606.200	4,3614
	2015	28.814.733.895	3.414.422.687.540	0,8439

*Return On Asset*

Perusahaan	Tahun	Laba Bersih	Total Aset	Hasil (%)
JSMR	2014	1.237.014.172	31.859.962.643	3,8827
	2015	1.319.200.546	36.724.982.487	3,5921
DEWA	2014	1.033.341.040	4.426.316.581.200	0,0233
	2015	6.425.076.430	5.145.189.186.940	0,1249
ERAA	2014	215.201.424.279	6.121.790.303.175	3,5153
	2015	229.811.612.575	7.800.299.841.485	2,9462
LSIP	2014	929.405	8.713.074	10,6668
	2015	623.309	8.848.792	7,044
PLIN	2014	358.995.455	4.544.932.176	7,8988
	2015	279.689.919	4.671.089.985	5,9877
JPFA	2014	391.866	15.758.959	2,4866
	2015	524.484	17.159.466	3,0565
PPRO	2014	106.120.564.723	2.730.632.055.931	3,8863
	2015	300.328.587.759	5.318.956.732.653	5,6464
GEMS	2014	134.587.165.760	3.926.555.268.040	3,4276
	2015	28.814.733.895	5.099.560.334.525	0,565



*Net Profit Margin*

Perusahaan	Tahun	Laba Bersih	Penjualan	Hasil (%)
JSMR	2014	1.237.014.172	9.173.817.307	13,4842
	2015	1.319.200.546	9.848.242.050	13,3953
DEWA	2014	1.033.341.040	2.919.221.677.680	0,0354
	2015	6.425.076.430	3.312.510.207.535	0,194
ERAA	2014	215.201.424.279	14.451.413.262.240	1,4891
	2015	229.811.612.575	20.007.597.902.207	1,1486
LSIP	2014	929.405	4.726.539	19,6635
	2015	623.309	4.189.615	14,8775
PLIN	2014	358.995.455	1.521.681.297	23,592
	2015	279.689.919	1.644.546.338	17,0071
JPFA	2014	391.866	24.458.880	1,6021
	2015	524.484	25.022.913	2,096
PPRO	2014	106.120.564.723	554.971.556.685	19,1218
	2015	300.328.587.759	1.505.172.315.341	19,9531
GEMS	2014	134.587.165.760	5.423.261.925.640	2,4817
	2015	28.814.733.895	4.872.200.911.385	0,5914

*Earning Per Share*

Perusahaan	Tahun	Laba Bersih	Jumlah Saham Beredar	Hasil (Rp)
JSMR	2014	1.237.014.172.000	6.800.000.000	181,91385
	2015	1.319.200.546.000	6.800.000.000	194,00008
DEWA	2014	1.033.341.040.000	21.853.733.792	47,28442
	2015	6.425.076.430.000	21.853.733.792	294,0036
ERAA	2014	215.201.424.279	2.900.000.000	74,20739
	2015	229.811.612.575	2.900.000.000	79,24538
LSIP	2014	929.405.000.000	6.822.863.965	136,21919
	2015	623.309.000.000	6.822.863.965	91,35592
PLIN	2014	358.995.455.000	3.550.000.000	101,12548
	2015	279.689.919.000	3.550.000.000	78,78589
JPFA	2014	391.866.000.000	10.660.522.910	36,75861
	2015	524.484.000.000	10.660.522.910	49,19871
PPRO	2014	106.120.564.723	14.044.406.000	7,55607
	2015	300.328.587.759	14.044.406.000	21,38421
GEMS	2014	146.574.511.392	5.882.353.000	24,91767
	2015	30.247.637.661	5.882.353.000	0,432

Lampiran 2: Hasil Perhitungan Sesudah Akuisisi Seluruh Variabel

*Current Ratio*

Perusahaan	Tahun	Asset Lancar	Kewajiban Jangka Pendek	Hasil (%)
JSMR	2017	18.987.065.058	24.997.940.298	75,9545
	2018	11.813.856.472	31.081.475.143	38,0093
DEWA	2017	1.594.063.519.188	1.908.538.299.744	83,5227
	2018	1.578.219.184.791	1.984.864.837.635	79,5127
ERAA	2017	6.684.618.036	5.048.800.299	132,4001
	2018	10.053.691.913	7.740.591.920	129,8827
LSIP	2017	2.298.825	416.258	552,2597
	2018	2.444.027	524.814	465,6939
PLIN	2017	961.962.801	824.154.197	116,7212
	2018	1.412.275.572	1.135.313.268	124,3952
JPFA	2017	11.189.325	4.769.640	234,5947
	2018	12.415.809	6.904.477	179,8226
PPRO	2017	7.106.225.520.311	3.395.076.140.604	209,3098
	2018	10.413.442.231.663	5.685.378.489.566	183,1618
GEMS	2017	5.619.476.737.644	3.340.316.870.616	168,2318
	2018	4.743.636.208.803	3.594.507.169.743	131,969

*Debt Ratio*

Perusahaan	Tahun	Total Kewajiban	Total Aktiva	Hasil (%)
JSMR	2017	60.833.333.269	79.192.772.790	76,8168
	2018	62.219.614.991	82.418.600.790	75,4922
DEWA	2017	2.360.706.701.568	5.443.588.432.200	43,3667
	2018	2.668.765.700.376	6.011.040.393.792	44,3977
ERAA	2017	5.167.301.251	8.873.955.770	58,2300
	2018	7.857.284.389	12.682.902.626	61,9518
LSIP	2017	1.622.254	9.852.695	16,4651
	2018	1.705.175	10.037.294	16,9884
PLIN	2017	3.652.525.537	4.639.438.405	78,7278
	2018	3.811.773.076	5.043.925.604	75,5716
JPFA	2017	11.297.508	19.959.548	56,6020
	2018	12.823.219	23.038.028	55,6611
PPRO	2017	7.559.823.781.194	12.559.932.322.129	60,1900
	2018	10.657.152.475.402	16.475.720.486.285	64,6840
GEMS	2017	4.040.708.246.604	7.999.679.214.432	50,5109
	2018	5.578.569.412.434	10.151.856.249.030	54,9512

*Total Aset Trunover*

Perusahaan	Tahun	Penjualan	Total Aktiva	Hasil
JSMR	2017	35.092.196.191	79.192.772.790	44,3124
	2018	36.974.074.686	82.418.600.790	44,8613
DEWA	2017	3.289.330.760.952	5.443.588.432.200	60,4258
	2018	3.998.162.090.619	6.011.040.393.792	66,5136
ERAA	2017	24.229.915.014	8.873.955.770	273,0453
	2018	34.744.177.481	12.682.902.626	273,945
LSIP	2017	4.738.022	9.852.695	48,0886
	2018	4.019.846	10.037.294	40,0491
PLIN	2017	1.609.456.677	4.639.438.405	34,6908
	2018	1.689.647.742	5.043.925.604	33,4987
JPFA	2017	29.602.688	19.959.548	148,3134
	2018	34.012.965	23.038.028	147,6384
PPRO	2017	2.708.881.065.095	12.559.932.322.129	21,5676
	2018	2.556.174.514.577	16.475.720.486.285	15,5148
GEMS	2017	10.289.006.692.884	7.999.679.214.432	128,6177
	2018	15.133.492.370.196	10.151.856.249.030	149,0712

*Return On Equity*

Perusahaan	Tahun	Laba Bersih	Total Ekuitas	Hasil (%)
JSMR	2017	2.036.491.035	18.359.439.521	11,0923
	2018	2.093.656.062	20.198.985.799	10,3652
DEWA	2017	37.516.308.720	3.082.881.730.632	1,2169
	2018	37.148.630.616	3.342.274.693.416	1,1115
ERAA	2017	347.149.581	3.706.654.519	9,3656
	2018	889.340.783	4.825.618.237	18,8
LSIP	2017	733.248	8.230.441	8,909
	2018	329.426	8.332.119	3,9537
PLIN	2017	286.288.858	986.912.868	29,0085
	2018	214.534.304	1.232.152.528	17,4113
JPFA	2017	1.043.104	19.959.548	5,2261
	2018	2.253.201	23.038.028	10,5
PPRO	2017	459.642.836.413	5.000.108.540.935	9,9
	2018	496.783.496.821	5.818.568.010.883	8,5379
GEMS	2017	1.627.196.629.920	3.958.970.967.828	41,1015
	2018	1.456.043.958.018	4.573.286.836.596	31,838

*Return On Asset*

Perusahaan	Tahun	Laba Bersih	Total Aset	Hasil (%)
JSMR	2017	2.036.491.035	79.192.772.790	2,5716
	2018	2.093.656.062	82.418.600.790	2,5403
DEWA	2017	37.516.308.720	5.443.588.432.200	0,6892
	2018	37.148.630.616	6.011.040.393.792	0,618
ERAA	2017	347.149.581	8.873.955.770	3,912
	2018	889.340.783	12.682.902.626	7,0121
LSIP	2017	733.248	9.852.695	7,4421
	2018	329.426	10.037.294	3,282
PLIN	2017	286.288.858	4.639.438.405	6,1708
	2018	214.534.304	5.043.925.604	4,2533
JPFA	2017	1.043.104	19.959.548	5,2261
	2018	2.253.201	23.038.028	9,7804
PPRO	2017	459.642.836.413	12.559.932.322.129	3,6596
	2018	496.783.496.821	16.475.720.486.285	3,0152
GEMS	2017	1.627.196.629.920	7.999.679.214.432	20,3408
	2018	1.456.043.958.018	10.151.856.249.030	14,3426



*Net Profit Margin*

Perusahaan	Tahun	Laba Bersih	Penjualan	Hasil (%)
JSMR	2017	2.036.491.035	35.092.196.191	5,8033
	2018	2.093.656.062	36.974.074.686	5,6625
DEWA	2017	37.516.308.720	3.289.330.760.952	1,1405
	2018	37.148.630.616	3.998.162.090.619	0,9291
ERAA	2017	347.149.581	24.229.915.014	1,4327
	2018	889.340.783	34.744.177.481	2,5597
LSIP	2017	733.248	4.738.022	15,4758
	2018	329.426	4.019.846	8,195
PLIN	2017	286.288.858	1.609.456.677	17,7879
	2018	214.534.304	1.689.647.742	12,697
JPFA	2017	1.043.104	29.602.688	3,5237
	2018	2.253.201	34.012.965	6,6245
PPRO	2017	459.642.836.413	2.708.881.065.095	16,968
	2018	496.783.496.821	2.556.174.514.577	19,4346
GEMS	2017	1.627.196.629.920	10.289.006.692.884	15,8149
	2018	1.456.043.958.018	15.133.492.370.196	9,6213

*Earning Per Share*

Perusahaan	Tahun	Laba Bersih	Jumlah Saham Beredar	Hasil (%)
JSMR	2017	2.036.491.035.000	7.257.871.199	280,5907
	2018	2.093.656.062.000	7.257.871.199	288,467
DEWA	2017	37.516.308.720	21.853.733.792	1,7167
	2018	37.148.630.616	21.853.733.792	1,6999
ERAA	2017	347.149.581.000	2.900.000.000	119,7068
	2018	889.340.783.000	3.190.000.000	278,7902
LSIP	2017	733.248.000.000	6.822.863.965	107,4692
	2018	329.426.000.000	6.822.863.965	48,2827
PLIN	2017	286.288.858.000	3.550.000.000	80,6447
	2018	214.534.304.000	3.550.000.000	60,4322
JPFA	2017	1.043.104.000.000	11.717.177.201	89,0235
	2018	2.253.201.000.000	11.717.177.201	192,299
PPRO	2017	459.642.836.413	61.675.671.883	7,4526
	2018	496.783.496.821	61.675.671.883	8,0548
GEMS	2017	1.627.196.629.920	5.882.353.000	276,6234
	2018	1.456.043.958.018	5.882.353.000	247,5275

### Lampiran 3: Statistik Deskriptif Seluruh Variabel

Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
CR Sebelum	16	231,2764	48,1553	279,4318	2742,5751	171,4109	59,6568388	3558,938
CR Sesudah	16	514,2503	38,0093	552,2597	2905,4419	181,5901	138,7369039	19247,929
DER Sebelum	16	50,0590	17,0737	67,1327	752,3627	47,022668	17,2971228	299,190
DER Sesudah	16	62,2627	16,4651	78,7278	890,6072	55,662949	18,7176601	350,351
TATO Sebelum	16	236,0761	20,3239	256,4000	1431,5313	89,470708	75,5793078	5712,232
TATO Sesudah	16	258,4302	15,5148	273,9450	1530,1536	95,634602	83,5950653	6988,135
ROE Sebelum	16	11,8900	,0400	11,9300	112,9600	7,060000	4,3424878	18,857
ROE Sesudah	16	39,9900	1,1100	41,1000	253,9400	15,871250	12,7623539	162,878
ROA Sebelum	16	10,6434	,0233	10,6668	64,7503	4,046892	2,8660636	8,214
ROA Sesudah	16	19,7228	,6180	20,3408	94,8561	5,928504	5,1850918	26,885
NPM Sebelum	16	23,5566	,0354	23,5920	150,7329	9,420806	8,8538712	78,391
NPM Sesudah	16	18,5055	,9291	19,4346	143,6707	8,979417	6,5080186	42,354
EPS Sebelum	16	293,5716	,4320	294,0036	1418,3885	88,649280	79,0326426	6246,159
EPS Sesudah	16	286,7671	1,6999	288,4670	2088,7807	130,5488	112,0021954	12544,492
Valid N (listwise)	16							

### Lampiran4: Uji Normalitas Seluruh Variabel

One-Sample Kolmogorov-Smirnov Test

			CR Sebelum	CR Sesudah
N			16	16
Normal Parameters	a,b	Mean	171,410950	181,590118
		Std. Deviation	59,6568413	138,7369080
Most Extreme Differences		Absolute	,101	,245
		Positive	,078	,245
		Negative	-,101	-,161
Kolmogorov-Smirnov Z		,403	,982	
Asymp. Sig. (2-tailed)		,997	,290	

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

			DER Sebelum	DER Sesudah
N			16	16
Normal Parameters	a,b	Mean	47,022667	55,662949
		Std. Deviation	17,29712	18,71766
Most Extreme Differences		Absolute	,146	,172
		Positive	,122	,109
		Negative	-,146	-,172
Kolmogorov-Smirnov Z		,584	,689	
Asymp. Sig. (2-tailed)		,885	,729	

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

			TATO Sebelum	TATO Sesudah
N			16	16
Normal Parameters	a,b	Mean	89,470711	95,634605
		Std. Deviation	75,57931	83,59507
Most Extreme Differences		Absolute	,247	,261
		Positive	,247	,261
		Negative	-,180	-,169
Kolmogorov-Smirnov Z			,990	1,045
Asymp. Sig. (2-tailed)			,281	,225

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

			ROE Sebelum	ROE Sesudah
N			16	16
Normal Parameters	a,b	Mean	7,060000	15,871250
		Std. Deviation	4,3424878	12,76235
Most Extreme Differences		Absolute	,157	,271
		Positive	,157	,271
		Negative	-,140	-,124
Kolmogorov-Smirnov Z			,629	1,084
Asymp. Sig. (2-tailed)			,824	,190

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

			ROA Sebelum	ROA Sesudah
N			16	16
Normal Parameters	a,b	Mean	4,046892	5,928504
		Std. Deviation	2,8660636	5,1850915
Most Extreme Differences		Absolute	,210	,198
		Positive	,210	,198
		Negative	-,106	-,153
Kolmogorov-Smirnov Z			,839	,791
Asymp. Sig. (2-tailed)			,482	,559

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

			NPM Sebelum	NPM Sesudah
N			16	16
Normal Parameters	a,b	Mean	9,420806	8,979418
		Std. Deviation	8,8538713	6,5080185
Most Extreme		Absolute	,283	,153
Differences		Positive	,283	,141
		Negative	-,173	-,153
Kolmogorov-Smirnov Z			1,134	,614
Asymp. Sig. (2-tailed)			,153	,846

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

			EPS Sebelum	EPS Sesudah
N			16	16
Normal Parameters	a,b	Mean	88,649277	130,548798
		Std. Deviation	79,0326385	112,0021896
Most Extreme		Absolute	,187	,164
Differences		Positive	,187	,164
		Negative	-,132	-,164
Kolmogorov-Smirnov Z			,749	,657
Asymp. Sig. (2-tailed)			,629	,780

a. Test distribution is Normal.

b. Calculated from data.



Lampiran 5: Uji Paired Sampel t-Test, Current ratio, Debt ratio, Total asset turn over, Return On Equity, Return On Asset, Net profit margin dan Earnings per share.

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	CR Sebelum - CR Sesudah	-10,1792	112,4413240	28,11033	-70,0949	49,736577	-,362	15	,722

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	DER Sebelum - DER Sesudah	-8,640281	12,9065100	3,2266275	-15,5177	-1,762887	-2,678	15	,017

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	TATO Sebelum - TATO Sesudah	-6,163894	18,1497506	4,5374376	-15,8352	3,507425	-1,358	15	,194

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	ROE Sebelum - ROE Sesudah	-8,811250	12,9905986	3,2476496	-15,7335	-1,889049	-2,713	15	,016

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	ROA Sebelum - ROA Sesudah	-1,881611	5,9423042	1,4855760	-5,048042	1,284819	-1,267	15	,225

**Paired Samples Test**

		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	NPM Sebelum - NPM Sesudah	,441389	5,9009117	1,4752279	-2,702985	3,585762	,299	15	,769

**Paired Samples Test**

		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	EPS Sebelum - EPS Sesudah	-41,8995	134,4656938	33,61642	-113,551	29,752195	-1,246	15	,232