

# LAMPIRAN

**Lampiran 1 Data Variabel *Firm Size* (rupiah)**

No	Kode	Tahun	Total Asset	Firm Size
1	TLKM	2020	Rp 246,943,000,000,000	33.140
		2021	Rp 277,184,000,000,000	33.256
		2022	Rp 275,192,000,000,000	33.248
2	TBIG	2020	Rp 36,521,303,000,000	31.229
		2021	Rp 41,870,435,000,000	31.366
		2022	Rp 43,139,968,000,000	31.395
3	EXCL	2020	Rp 67,744,797,000,000	31.847
		2021	Rp 72,753,282,000,000	31.918
		2022	Rp 87,277,780,000,000	32.041
4	TOWR	2020	Rp 34,249,550,000,000	31.165
		2021	Rp 65,828,670,000,000	31.818
		2022	Rp 65,625,136,000,000	31.815
5	BALI	2020	Rp 4,671,130,696,741	29.172
		2021	Rp 5,001,398,828,957	29.241
		2022	Rp 5,196,995,589,938	29.279
6	LINK	2020	Rp 7,799,803,000,000	29.685
		2021	Rp 9,746,894,000,000	29.908
		2022	Rp 11,644,794,000,000	30.086
7	IBST	2020	Rp 10,412,826,253,217	29.974
		2021	Rp 9,547,133,662,297	29.887
		2022	Rp 9,431,928,852,947	29.875
8	GHON	2020	Rp 827,628,586,000	27.442
		2021	Rp 1,021,478,602,000	27.652
		2022	Rp 1,156,622,811,000	27.777
9	GOLD	2020	Rp 338,352,250,000	26.547
		2021	Rp 360,871,363,000	26.612
		2022	Rp 400,972,660,000	26.717
10	KETR	2020	Rp 1,004,588,702,473	27.636
		2021	Rp 1,386,110,796,325	27.958
		2022	Rp 1,605,014,790,547	28.104
11	LCKM	2020	Rp 146,610,616,333	25.711
		2021	Rp 147,143,541,262	25.715
		2022	Rp 145,557,220,841	25.704
12	MORA	2020	Rp 13,395,522,520,564	30.226
		2021	Rp 14,565,401,098,078	30.310
		2022	Rp 14,918,927,369,684	30.334
13	ISAT	2020	Rp 62,778,740,000,000	31.771
		2021	Rp 63,397,148,000,000	31.780
		2022	Rp 113,880,230,000,000	32.366
14	FREN	2020	Rp 38,684,276,546,076	31.286
		2021	Rp 43,357,849,742,875	31.401
		2022	Rp 46,492,367,225,786	31.470
15	CENT	2020	Rp 7,629,153,000,000	29.663
		2021	Rp 19,798,329,000,000	30.617
		2022	Rp 20,101,049,000,000	30.632
16	JAST	2020	Rp 114,094,419,514	25.460
		2021	Rp 100,685,269,540	25.335
		2022	Rp 143,920,613,918	25.693
17	KBLV	2020	Rp 6,606,047,000,000	24.570
		2021	Rp 4,585,222,000,000	26.133
		2022	Rp 1,271,090,000,000	26.406
18	OASA	2020	Rp 46,840,047,799	29.519
		2021	Rp 223,532,020,005	29.122
		2022	Rp 293,778,291,020	27.871
19	SUPR	2020	Rp 12,044,736,000,000	30.120
		2021	Rp 11,635,100,000,000	30.085
		2022	Rp 9,601,515,000,000	29.893

## Lampiran 2 Data Variabel Perputaran Kas (desimal)

No	Kode	Tahun	Kas	Rata-rata Kas	Penjualan	Perputaran Kas
1	TLKM	2019	Rp 18,242,000,000,000			
		2020	Rp 20,589,000,000,000	Rp 19,415,500,000,000	Rp 136,462,000,000,000	1.060
		2021	Rp 38,311,000,000,000	Rp 29,450,000,000,000	Rp 143,210,000,000,000	1.301
		2022	Rp 31,947,000,000,000	Rp 35,129,000,000,000	Rp 147,306,000,000,000	0.909
2	TBIG	2019	Rp 525,242,000,000			
		2020	Rp 947,341,000,000	Rp 736,291,500,000	Rp 5,327,689,000,000	1.287
		2021	Rp 629,125,000,000	Rp 788,233,000,000	Rp 6,179,584,000,000	0.798
		2022	Rp 966,386,000,000	Rp 797,755,500,000	Rp 6,524,369,000,000	1.211
3	EXCL	2019	Rp 1,603,445,000,000			
		2020	Rp 2,965,589,000,000	Rp 2,284,517,000,000	Rp 26,009,095,000,000	1.298
		2021	Rp 2,664,387,000,000	Rp 2,814,988,000,000	Rp 26,754,050,000,000	0.947
		2022	Rp 5,184,113,000,000	Rp 3,924,250,000,000	Rp 29,141,994,000,000	1.321
4	TOWR	2019	Rp 593,765,000,000			
		2020	Rp 1,442,627,000,000	Rp 1,018,196,000,000	Rp 7,445,426,000,000	1.417
		2021	Rp 4,748,364,000,000	Rp 3,095,495,500,000	Rp 8,635,346,000,000	1.534
		2022	Rp 308,636,000,000	Rp 2,528,500,000,000	Rp 11,035,650,000,000	0.122
5	BALI	2019	Rp 20,488,357,109			
		2020	Rp 104,870,198,132	Rp 62,679,277,621	Rp 778,896,099,135	1.673
		2021	Rp 137,076,121,882	Rp 120,973,160,007	Rp 946,633,191,563	1.133
		2022	Rp 245,203,722,796	Rp 191,139,922,339	Rp 978,378,536,736	1.283
6	LINK	2019	Rp 298,209,000,000			
		2020	Rp 359,642,000,000	Rp 328,925,500,000	Rp 4,047,964,000,000	1.093
		2021	Rp 270,796,000,000	Rp 315,219,000,000	Rp 4,464,900,000,000	0.859
		2022	Rp 155,344,000,000	Rp 213,070,000,000	Rp 4,370,781,000,000	0.729
7	IBST	2019	Rp 655,596,010,246			
		2020	Rp 367,387,480,437	Rp 511,491,745,342	Rp 1,122,276,247,134	0.718
		2021	Rp 1,196,126,911,652	Rp 781,757,196,045	Rp 975,211,333,352	1.530
		2022	Rp 684,025,239,827	Rp 940,076,075,740	Rp 1,088,236,706,064	0.728
8	GHON	2019	Rp 14,029,494,000			
		2020	Rp 14,857,349,000	Rp 14,443,421,500	Rp 143,056,438,000	1.029
		2021	Rp 51,910,375,000	Rp 33,383,862,000	Rp 164,920,511,000	1.555
		2022	Rp 73,601,054,000	Rp 62,755,714,500	Rp 186,301,175,000	1.173
9	GOLD	2019	Rp 90,182,157,000			
		2020	Rp 95,074,376,000	Rp 92,628,266,500	Rp 39,803,327,000	1.026
		2021	Rp 5,036,291,000	Rp 50,055,333,500	Rp 44,260,335,000	0.101
		2022	Rp 3,169,958,000	Rp 4,103,124,500	Rp 47,421,904,000	0.773
10	KETR	2019	Rp 8,159,329,665			
		2020	Rp 19,204,992,906	Rp 13,682,161,286	Rp 297,265,270,291	1.404
		2021	Rp 65,667,068,698	Rp 42,436,030,802	Rp 448,905,913,317	1.547
		2022	Rp 278,196,355,133	Rp 171,931,711,916	Rp 353,133,853,101	1.618
11	LCKM	2019	Rp 9,733,092,427			
		2020	Rp 13,746,039,751	Rp 11,739,566,089	Rp 42,370,902,184	1.171
		2021	Rp 11,562,502,522	Rp 12,654,271,137	Rp 45,700,880,268	0.914
		2022	Rp 9,304,184,431	Rp 10,433,343,477	Rp 29,316,490,133	0.892

12	MORA	2019	Rp 1,432,184,203,492				
		2020	Rp 494,777,973,772	Rp 963,481,088,632	Rp 3,765,688,134,794	0.514	
		2021	Rp 1,059,195,935,019	Rp 776,986,954,396	Rp 4,180,073,066,155	1.363	
		2022	Rp 1,230,090,412,973	Rp 1,144,643,173,996	Rp 4,647,651,287,354	1.075	
13	ISAT	2019	Rp 5,881,174,000,000				
		2020	Rp 1,782,246,000,000	Rp 3,831,710,000,000	Rp 27,925,661,000,000	0.465	
		2021	Rp 3,789,006,000,000	Rp 2,785,626,000,000	Rp 31,388,311,000,000	1.360	
		2022	Rp 9,507,880,000,000	Rp 6,648,443,000,000	Rp 46,752,319,000,000	1.430	
14	FREN	2019	Rp 196,775,520,432				
		2020	Rp 654,460,680,316	Rp 425,618,100,374	Rp 9,407,882,876,396	1.538	
		2021	Rp 463,219,099,857	Rp 558,839,890,087	Rp 10,456,828,821,565	0.829	
		2022	Rp 308,146,889,728	Rp 385,682,994,793	Rp 11,202,578,877,954	0.799	
15	CENT	2019	Rp 563,111,000,000				
		2020	Rp 552,377,000,000	Rp 557,744,000,000	Rp 1,096,044,000,000	0.990	
		2021	Rp 592,732,000,000	Rp 572,554,500,000	Rp 1,747,039,000,000	1.035	
		2022	Rp 1,331,830,000,000	Rp 962,281,000,000	Rp 2,320,072,000,000	1.384	
16	JAST	2019	Rp 1,251,657,803				
		2020	Rp 2,991,735,080	Rp 2,121,696,442	Rp 61,431,175,244	1.410	
		2021	Rp 5,970,388,861	Rp 4,481,061,971	Rp 68,051,487,879	1.332	
		2022	Rp 8,760,691,963	Rp 7,365,540,412	Rp 127,228,126,640	1.189	
17	KBLV	2019	Rp 76,553,000,000				
		2020	Rp 93,714,000,000	Rp 85,133,500,000	Rp 188,697,000,000	1.101	
		2021	Rp 76,444,000,000	Rp 85,079,000,000	Rp 151,800,000,000	0.899	
		2022	Rp 535,204,000,000	Rp 305,824,000,000	Rp 140,413,000,000	1.750	
18	OASA	2019	Rp 45,727,139,793				
		2020	Rp 45,116,777,276	Rp 45,421,958,535	Rp 1,211,712,320	0.993	
		2021	Rp 18,661,640,217	Rp 31,889,208,747	Rp 3,410,781,850	0.585	
		2022	Rp 2,975,346,009	Rp 10,818,493,113	Rp 40,808,504,420	0.275	
19	SUPR	2019	Rp 361,534,000,000				
		2020	Rp 237,176,000,000	Rp 299,355,000,000	Rp 1,922,151,000,000	0.792	
		2021	Rp 593,415,000,000	Rp 415,295,500,000	Rp 2,075,965,000,000	1.429	
		2022	Rp 2,361,000,000	Rp 297,888,000,000	Rp 1,888,257,000,000	0.008	

### Lampiran 3 Data *Total Asset Turn Over* (desimal)

No	Kode	Tahun	Penjualan		Total Asset		Total Asset Turn Over
1	TLKM	2020	Rp	136,462,000,000,000	Rp	246,943,000,000,000	0.553
		2021	Rp	143,210,000,000,000	Rp	277,184,000,000,000	0.517
		2022	Rp	147,306,000,000,000	Rp	275,192,000,000,000	0.535
2	TBIG	2020	Rp	5,327,689,000,000	Rp	36,521,303,000,000	0.146
		2021	Rp	6,179,584,000,000	Rp	41,870,435,000,000	0.148
		2022	Rp	6,524,369,000,000	Rp	43,139,968,000,000	0.151
3	EXCL	2020	Rp	26,009,095,000,000	Rp	67,744,797,000,000	0.384
		2021	Rp	26,754,050,000,000	Rp	72,753,282,000,000	0.368
		2022	Rp	29,141,994,000,000	Rp	87,277,780,000,000	0.354
4	TOWR	2020	Rp	7,445,426,000,000	Rp	34,249,550,000,000	0.217
		2021	Rp	8,635,346,000,000	Rp	65,828,670,000,000	0.131
		2022	Rp	11,035,650,000,000	Rp	65,625,136,000,000	0.168
5	BALI	2020	Rp	778,896,099,135	Rp	4,671,130,696,741	0.167
		2021	Rp	946,633,191,563	Rp	5,001,398,828,957	0.189
		2022	Rp	978,378,536,736	Rp	5,196,995,589,938	0.188
6	LINK	2020	Rp	4,047,964,000,000	Rp	7,799,803,000,000	0.519
		2021	Rp	4,464,900,000,000	Rp	9,746,894,000,000	0.458
		2022	Rp	4,370,781,000,000	Rp	11,644,794,000,000	0.375
7	IBST	2020	Rp	1,122,276,247,134	Rp	10,412,826,253,217	0.108
		2021	Rp	975,211,333,352	Rp	9,547,133,662,297	0.102
		2022	Rp	1,088,236,706,064	Rp	9,431,928,852,947	0.115
8	GHON	2020	Rp	143,056,438,000	Rp	827,628,586,000	0.173
		2021	Rp	164,920,511,000	Rp	1,021,478,602,000	0.161
		2022	Rp	186,301,175,000	Rp	1,156,622,811,000	0.161
9	GOLD	2020	Rp	39,803,327,000	Rp	338,352,250,000	0.118
		2021	Rp	44,260,335,000	Rp	360,871,363,000	0.123
		2022	Rp	47,421,904,000	Rp	400,972,660,000	0.118
10	KETR	2020	Rp	297,265,270,291	Rp	1,004,588,702,473	0.296
		2021	Rp	448,905,913,317	Rp	1,386,110,796,325	0.324
		2022	Rp	353,133,853,101	Rp	1,605,014,790,547	0.220
11	LCKM	2020	Rp	42,370,902,184	Rp	146,610,616,333	0.289
		2021	Rp	45,700,880,268	Rp	147,143,541,262	0.311
		2022	Rp	29,316,490,133	Rp	145,557,220,841	0.201
12	MORA	2020	Rp	3,765,688,134,794	Rp	13,395,522,520,564	0.281
		2021	Rp	4,180,073,066,155	Rp	14,565,401,098,078	0.287
		2022	Rp	4,647,651,287,354	Rp	14,918,927,369,684	0.312
13	ISAT	2020	Rp	27,925,661,000,000	Rp	62,778,740,000,000	0.445
		2021	Rp	31,388,311,000,000	Rp	63,397,148,000,000	0.495
		2022	Rp	46,752,319,000,000	Rp	113,880,230,000,000	0.411
14	FREN	2020	Rp	9,407,882,876,396	Rp	38,684,276,546,076	0.243
		2021	Rp	10,456,828,821,565	Rp	43,357,849,742,875	0.241
		2022	Rp	11,202,578,877,954	Rp	46,492,367,225,786	0.241
15	CENT	2020	Rp	1,096,044,000,000	Rp	7,629,153,000,000	0.144
		2021	Rp	1,747,039,000,000	Rp	19,798,329,000,000	0.088
		2022	Rp	2,320,072,000,000	Rp	20,101,049,000,000	0.115
16	JAST	2020	Rp	61,431,175,244	Rp	114,094,419,514	0.538
		2021	Rp	68,051,487,879	Rp	100,685,269,540	0.676
		2022	Rp	127,228,126,640	Rp	143,920,613,918	0.884
17	KBLV	2020	Rp	188,697,000,000	Rp	6,606,047,000,000	0.029
		2021	Rp	151,800,000,000	Rp	4,585,222,000,000	0.034
		2022	Rp	140,413,000,000	Rp	1,271,090,000,000	0.110
18	OASA	2020	Rp	1,211,712,320	Rp	46,840,047,799	0.026
		2021	Rp	3,410,781,850	Rp	223,532,020,005	0.015
		2022	Rp	40,808,504,420	Rp	293,778,291,020	0.139
19	SUPR	2020	Rp	1,922,151,000,000	Rp	12,044,736,000,000	0.160
		2021	Rp	2,075,965,000,000	Rp	11,635,100,000,000	0.178
		2022	Rp	1,888,257,000,000	Rp	9,601,515,000,000	0.197

### Lampiran 4 Data *Return On Asset* (desimal)

No	Kode	Tahun	Laba Bersih	Total Asset	Return On Asset
1	TLKM	2020	Rp 29,563,000,000,000	Rp 246,943,000,000,000	0.120
		2021	Rp 33,948,000,000,000	Rp 277,184,000,000,000	0.122
		2022	Rp 27,680,000,000,000	Rp 275,192,000,000,000	0.101
2	TBIG	2020	Rp 1,066,576,000,000	Rp 36,521,303,000,000	0.029
		2021	Rp 1,601,353,000,000	Rp 41,870,435,000,000	0.038
		2022	Rp 1,689,441,000,000	Rp 43,139,968,000,000	0.039
3	EXCL	2020	Rp 371,598,000,000	Rp 67,744,797,000,000	0.005
		2021	Rp 1,287,807,000,000	Rp 72,753,282,000,000	0.018
		2022	Rp 1,121,188,000,000	Rp 87,277,780,000,000	0.014
4	TOWR	2020	Rp 2,853,617,000,000	Rp 34,249,550,000,000	0.083
		2021	Rp 3,447,875,000,000	Rp 65,828,670,000,000	0.052
		2022	Rp 3,496,535,000,000	Rp 65,625,136,000,000	0.053
5	BALI	2020	Rp 84,397,633,086	Rp 4,671,130,696,741	0.018
		2021	Rp 188,533,778,750	Rp 5,001,398,828,957	0.038
		2022	Rp 212,084,378,790	Rp 5,196,995,589,938	0.041
6	LINK	2020	Rp 941,707,000,000	Rp 7,799,803,000,000	0.121
		2021	Rp 885,319,000,000	Rp 9,746,894,000,000	0.091
		2022	Rp 240,718,000,000	Rp 11,644,794,000,000	0.021
7	IBST	2020	Rp 199,676,473,228	Rp 10,412,826,253,217	0.019
		2021	Rp 383,021,200,290	Rp 9,547,133,662,297	0.040
		2022	Rp 141,247,983,698	Rp 9,431,928,852,947	0.015
8	GHON	2020	Rp 77,752,839,000	Rp 827,628,586,000	0.094
		2021	Rp 89,855,831,000	Rp 1,021,478,602,000	0.079
		2022	Rp 90,728,112,000	Rp 1,156,622,811,000	0.078
9	GOLD	2020	Rp 13,159,949,000	Rp 338,352,250,000	0.039
		2021	Rp 14,604,362,000	Rp 360,871,363,000	0.040
		2022	Rp 15,998,575,000	Rp 400,972,660,000	0.040
10	KETR	2020	Rp 68,679,397,658	Rp 1,004,588,702,473	0.068
		2021	Rp 114,730,739,171	Rp 1,386,110,796,325	0.083
		2022	Rp 67,577,181,741	Rp 1,605,014,790,547	0.042
11	LCKM	2020	Rp 4,817,922,834	Rp 146,610,616,333	0.033
		2021	Rp 1,647,206,699	Rp 147,143,541,262	0.011
		2022	Rp 702,210,466	Rp 145,557,220,841	0.005
12	MORA	2020	Rp 679,677,575,440	Rp 13,395,522,520,564	0.051
		2021	Rp 671,378,603,195	Rp 14,565,401,098,078	0.046
		2022	Rp 672,897,955,795	Rp 14,918,927,369,684	0.045
13	ISAT	2020	Rp 630,160,000,000	Rp 62,778,740,000,000	0.010
		2021	Rp 6,860,121,000,000	Rp 63,397,148,000,000	0.108
		2022	Rp 5,370,203,000,000	Rp 113,880,230,000,000	0.047
14	FREN	2020	-Rp 1,523,591,144,594	Rp 38,684,276,546,076	-0.039
		2021	-Rp 435,325,081,365	Rp 43,357,849,742,875	-0.010
		2022	Rp 1,064,304,591,187	Rp 46,492,367,225,786	0.023
15	CENT	2020	-Rp 509,181,000,000	Rp 7,629,153,000,000	-0.067
		2021	-Rp 314,231,000,000	Rp 19,798,329,000,000	-0.016
		2022	-Rp 2,146,381,000,000	Rp 20,101,049,000,000	-0.107
16	JAST	2020	-Rp 14,321,581,868	Rp 114,094,419,514	-0.126
		2021	-Rp 7,940,186,118	Rp 100,685,269,540	-0.079
		2022	-Rp 10,024,824,911	Rp 143,920,613,918	-0.070
17	KBLV	2020	-Rp 21,478,000,000	Rp 6,606,047,000,000	-0.003
		2021	-Rp 1,265,864,000,000	Rp 4,585,222,000,000	-0.285
		2022	-Rp 281,170,000,000	Rp 1,271,090,000,000	-0.221
18	OASA	2020	-Rp 48,118,875	Rp 46,840,047,799	-0.001
		2021	Rp 1,300,803,896	Rp 223,532,020,005	0.006
		2022	Rp 4,401,681,342	Rp 293,778,291,020	0.015
19	SUPR	2020	Rp 708,883,000,000	Rp 12,044,736,000,000	0.059
		2021	-Rp 69,075,000,000	Rp 11,635,100,000,000	-0.006
		2022	Rp 936,343,000,000	Rp 9,601,515,000,000	0.098

### Lampiran 5 Hasil Uji Statistik Deskriptif

	<i>Return On Asset</i>	<i>Firm Size</i>	Perputaran Kas	<i>Total Aset Turn Over</i>
Mean	0.020491	29.42075	1.064895	0.257491
Median	0.038000	29.89300	1.093000	0.197000
Maximum	0.122000	33.25600	1.750000	0.884000
Minimum	-0.285000	24.57000	0.008000	0.015000
Std. Dev.	0.074550	2.317518	0.399152	0.175918
Skewness	-1.906302	-0.381628	-0.705881	1.217826
Kurtosis	8.025410	2.096084	3.200033	4.525624
Jarque-Bera Probability	94.50288 0.000000	3.324106 0.189749	4.828579 0.089431	19.61733 0.000055
Sum	1.168000	1676.983	60.69900	14.67700
Sum Sq. Dev.	0.311230	300.7698	8.922047	1.733044
Observations	57	57	57	57

## Lampiran 6 Uji Pemilihan Model (Uji Chow dan Uji Hausman)

### 1. Hasil Uji Chow Test

Redundant Fixed Effects Tests  
Equation: Untitled  
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	8.160556	(18,35)	0.0000
Cross-section Chi-square	93.939081	18	0.0000

### 2. Hasil Uji Hausman Test

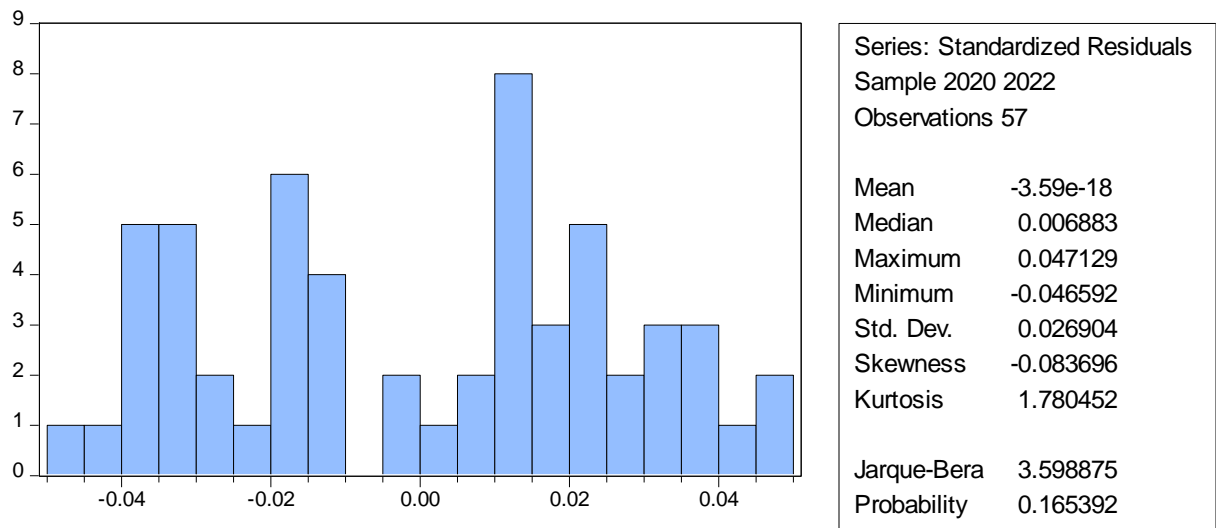
Correlated Random Effects - Hausman Test  
Equation: Untitled  
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	18.994911	3	0.0003



## Lampiran 7 Hasil Uji Asumsi Klasik

### 1. Uji Normalitas



### 2. Uji Multikolinearitas

(Tolerance sig)

	<i>Firm Size</i>	Perputaran Kas	<i>Total Asset Turn Over</i>
<i>Firm Size</i>	1.000000	-0.032004	0.111529
Perputaran Kas	-0.032004	1.000000	0.144732
<i>Total Asset Turn Over</i>	0.111529	0.144732	1.000000

### 3. Uji Heteroskedastisitas

Dependent Variable: RESABS

Method: Panel EGLS (Cross-section weights)

Date: 12/17/23 Time: 19:09

Sample: 2020 2022

Periods included: 3

Cross-sections included: 19

Total panel (balanced) observations: 57

Linear estimation after one-step weighting matrix

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.298991	0.146704	2.038064	0.0492
X1	-0.009474	0.004878	-1.942122	0.0602
X2	0.002723	0.002215	1.229294	0.2272
X3	-0.016620	0.031338	-0.530337	0.5992

*Lampiran 8 Hasil Uji Fixed Effect Model*

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.202802	0.285444	4.213796	0.0002
<i>Firm Size</i>	-0.040928	0.009723	-4.209300	0.0002
Perputaran Kas	-0.002801	0.002468	-1.134910	0.2641
<i>Total Asset Turn Over</i>	0.096375	0.043236	2.229033	0.0323
Fixed Effects (Cross)				
_1--C	0.222446			
_2--C	0.103599			
_3--C	0.084392			
_4--C	0.139467			
_5--C	0.012237			
_6--C	0.057407			
_7--C	0.038452			
_8--C	-0.000938			
_9--C	-0.083163			
_10--C	-0.019313			
_11--C	-0.157153			
_12--C	0.058738			
_13--C	0.120412			
_14--C	0.052761			
_15--C	-0.033806			
_16--C	-0.314686			
_17--C	-0.322543			
_18--C	-0.019923			
_19--C	0.061614			
Effects Specification				
Cross-section fixed (dummy variables)				
Weighted Statistics				
R-squared	0.952429	Mean dependent var	0.153459	
Adjusted R-squared	0.923887	S.D. dependent var	0.280593	
S.E. of regression	0.034031	Sum squared resid	0.040533	
F-statistic	33.36880	Durbin-Watson stat	2.850713	
Prob(F-statistic)	0.000000			

Lampiran 9 Tabel Distribusi Uji-t (Prob = 0,05)

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
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

## Lampiran 10 Tabel Distribusi Uji-f (Prob = 0,05)

## 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
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79

## Lampiran 11 Surat Tugas Dosen Pembimbing



Fakultas Ekonomi  
dan Bisnis

Surabaya, 13 September 2023

Nomor : 309/IL.3.AU/FEB/A/2023  
Lamp. :-  
Hal : Dosen Pembimbing Utama dan Pembimbing Pendamping

Kepada Yth,  
1. Anita Roosmawarni, SE., M.SE  
2. Nurullaili Mauliddah, S.Pd., M.SE

*Assalamu 'alaikum Wr. Wb.*

Sehubungan dengan telah dipenuhinya persyaratan penulisan skripsi, sebagai mana diatur dalam :

1. Peraturan Rektor no:566.1/PRN/IL.3.AU.F/2014-03.09.2014, tentang pedoman Akademik Tahun 2014/2015 Universitas Muhammadiyah Surabaya, perihal penilaian hasil belajar point 4.5 (Tugas Akhir)
2. Surat Keputusan Dekan Fakultas Ekonomi & Bisnis UMSurabaya No:68/IL.3.AU/A/Fak. Ekonomi/TX/2013 Tentang Pedoman Akademik Pelaksanaan Pendidikan Program Sarjana (S-1), Bab IV Point C.4 (Prosedur Penilaian Skripsi).

Maka dimohon perkenannya untuk menjadi pembimbing terhadap mahasiswa sebagai berikut :

Nama : Dela Tamara Agustin  
NIM : 20201221152  
Prodi : Manajemen  
Judul Skripsi : " Analisis Perbandingan Prediksi Financial Distress Grover, Springate dan Zmijewski pada Perusahaan Akuisisi dan Merger Sektor Manufaktur Yang Terdaftar di BEI Periode Sebelum dan Sesudah Pandemi (Study Kasus 2019-2022) "

Pembimbing Utama : Anita Roosmawarni, SE., M.SE

Pembimbing Pendamping : Nurullaili Mauliddah, S.Pd., M.SE

Demikian, atas perhatian dan perkenannya disampaikan terima kasih.

*Wassalamu 'alaikum Wr. Wb.*

Kaprodi Manajemen,

Rina Maretasari, SM., M.SM

Tembusan Yth, (Tanpa Lampiran):

1. Dekan.
2. Kaprodi Manajemen.
3. Mahasiswa Yang Bersangkutan.

Lampiran 12 Kartu Bimbingan Skripsi



Fakultas Ekonomi dan Bisnis

SKRIPSI

UNIVERSITAS MUHAMMADIYAH SURABAYA  
KARTU BIMBINGAN SKRIPSI / TA / KTI

Nama : Dita Tamara Agustin  
 NIM : 20201231152  
 Prodi Studi : Manajemen Keuangan D3/D4/S1  
 Judul Skripsi / TA/ KTI : Pengaruh Firm Size, Paparan Kas Total Asset Turn Over Terhadap Return On Asset Perusahaan Telekomunikasi yang Terdaftar Di BEI Tahun 2020 - 2022  
 Dosen Pembimbing I : Anila Rosmawati, S.E., M.Sc  
 Dosen Pembimbing II : Nurulhikmah Mauliddah, S.Pd., M.Sp

No	Tanggal Bimbingan	Topik	Saran/komen	TTd Dosen
1	4/11/20	Revisi proposal skripsi	Bab I, II, III	[Signature]
2	17/11/20	bin pembahasan	bab IV	[Signature]
3	7/12/20	bin. tinjauan pembahasan dan saran	bab IV, V	[Signature]
4	21/12/20	ACC Ujian Skripsi	ACC Sidang	[Signature]
5	29/12/20	Revisi proposal bab IV, V	Perbaikan bab IV, revisi saran bab V	[Signature]
6	13/01/21	Bab IV, Bab V	Tambahan narasi, paragraf	[Signature]
7	21/01/21	Revisi bab IV, bab V	Perbaikan huruf	[Signature]
8			ACC sidang	[Signature]
9				
10				
11				
12				

- Ketentuan :
1. Konsultasi dengan dosen pembimbing minimal 6 (enam) kali
  2. Setiap konsultasi harus membawa kartu bimbingan
  3. Kartu yang hilang atau tidak bawa pada saat bimbingan atau konsultasi tidak dilayani
  4. Jika tidak memenuhi ketentuan diatas, maka seminar proposal tidak dapat dilaksanakan

Surabaya, ..... 2021  
 Ketua Program Studi

NIDN.....

Morality, Intellectuality and Entrepreneurship  
 FAKULTAS AGAMA ISLAM FAKULTAS KEHUKUMAN DAN ILMU PENDIDIKAN FAKULTAS TEKNIK  
 FAKULTAS EKONOMI DAN BISNIS FAKULTAS HUKUM FAKULTAS ILMU KESEHATAN  
 FAKULTAS PSIKOLOGI FAKULTAS KEMENTERIAN PROGRAM PUSKASARJANA

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 031 2511999  
 031 2511998  
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CONTACT: phone: 031 2511996  
 fax: 031 2511999  
 email: info@um-surabaya.ac.id

## Lampiran 13 Surat Keterangan Bebas Plagiasi



Perpustakaan

**ASLI**

FM-009 PERPUS-07

### SURAT KETERANGAN BUKTI BEBAS PLAGIASI

Naskah tugas akhir / skripsi / karya tulis / tesis\*) yang diserahkan atas :

N a m a : Dela Tamara Agustin  
 N I M : 20201221152  
 Fakultas/Prodi : Fakultas Ekonomi (S1) Manajemen  
 Alamat : BANYUWANGI  
 Judul : PENGARUH FIRM SIZE, PERPUTARAN KAS, TOTAL ASSET  
 TURN OVER TERHADAP RETURN ON ASSET PERUSAHAAN TELEKOMUNIKASI  
 YANG TERDAFTAR DI BEI TAHUN 2020-2022

telah **diserahkan dan memenuhi kriteria** batas maksimal yang sudah ditentukan.

Petugas perpustakaan

Putri Rokhmawati

Surabaya, 21 Juli 2024

Mahasiswa

Dela Tamara Agustin

Mengetahui,  
Kepala Perpustakaan

Drs. Yarno, M.Pd.

**\*) DILARANG KERAS MENYEBARLUASKAN FORM INI**



**Lampiran 14 Endorsment Letter****umsurabaya**  
UNIVERSITAS MUHAMMADIYAH SURABAYA**Pusat  
Bahasa****ENDORSEMENT LETTER**  
548/PB-UMS/EL/VII/2024

This letter is to certify that the abstract of the thesis below

Title : An Effect of Firm Size, Cash Turnover, Total Asset Turnover on  
Return on Assets of Telecommunication Companies Listed on IDX  
in 2020-2022

Student's name : Dela Tamara Agustin


Student's ID Number : 20201221152

Department : Management, Undergraduate, Faculty of Economics and Business,  
Universitas Muhammadiyah Surabaya, Indonesia

has been endorsed by Pusat Bahasa *UMSurabaya* for further approval by the examining  
committee of the faculty.

Surabaya, July 18, 2024

Chair person,

  
Dr. Waode Hamsia, M.Pd

## Lampiran 15 Perbaikan Skripsi



**UNIVERSITAS MUHAMMADIYAH SURABAYA**

Jl Sutorejo No 59 Surabaya

PANITIA UJIAN SKRIPSI STRATA - 1 (S-1)  
FAKULTAS EKONOMI DAN BISNIS

### DAFTAR PERBAIKAN SKRIPSI

Nama Mahasiswa : Dela Tamara Agustin  
NIM : 20201221152  
Program Studi : MANAJEMEN  
Hari/Tanggal : Selasa, 9 Juli 2024

Kami telah menyetujui perbaikan/refisi atas skripsi mahasiswa tersebut diatas :

No	Nama Penguji	Tanda Tangan	Tanggal
1	Prof. Dr. Drs. Didin Fatihudin, S.E., M.Si		9/7/24
2	Anita Roosmawarni, SE., M.SE		5/7 '24
3	Nurullaili Mauliddah, S.Pd., M.SE		9/7/24