

## LAMPIRAN

### Lampiran 1 Data Perhitungan Net Profit Margin

#### PT. TIGARAKSA SATRIA Tbk

Tahun	Net Income	Sales	NPM
2017	254.951.562.937	10.046.979.338.664	2,54%
2018	318.607.055.495	12.940.108.219.350	2,46%
2019	428.418.484.105	13.372.043.554.341	3,20%
2020	478.561.152.411	12.488.883.541.697	3,83%
2021	481.109.483.989	11.926.149.980.010	4,03%

#### PT. Enseval Putera Megatrading Tbk

Tahun	Net Income	Sales	NPM
2017	517.836.170.615	19.669.096.571.146	2,63%
2018	653.250.886.056	20.604.487.293.751	3,17%
2019	580.814.677.453	22.226.912.485.948	2,61%
2020	679.870.547.997	22.545.419.368.639	3,02%
2021	846.240.999.497	25.673.756.765.637	3.30%

#### PT. Wicaksana Overseas International Tbk

Tahun	Net Income	Sales	NPM
2017	168.952.809.904	992.751.074.239	17,02%
2018	(21.169.048.346)	972.305.391.346	-2,18%
2019	(27.568.919.425)	1.855.354.419.901	-1,49%
2020	(41.008.773.290)	3.097.194.461.934	-1,32%
2021	(115.139.460.313)	2.570.253.139.927	-4,48%

#### PT. Millennium Pharmacon International Tbk

Tahun	Net income	Sales	NPM
2017	14,180,345,525	2,110,824,973,137	0.67%

2018	19,442,262,069	2,376,182,739,151	0.82%
2019	7,880,007,292	2,726,755,413,484	0.29%
2020	2,804,331,066	2,643,626,505,412	0.11%
2021	9,571,235,584	2,988,848,566,331	0.32%

**PT. Sekar Laut Tbk**

Tahun	Net Income	Sales	NPM
2017	22,970,715,348	914,188,759,779	2.51%
2018	31,954,131,252	1,045,029,834,378	3.06%
2019	44,942,627,899	1,281,116,255,236	3.51%
2020	42,520,246,720	1,253,700,810,596	3.39%
2021	84,524,160,228	1,356,846,112,540	6.23%

**Lampiran 2 Data Perhitungan *Total Asset Turnover***

**PT. TIGARAKSA SATRIA Tbk**

Tahun	Fixed Asset	Current Asset	Total Asset	Sales	TATO
2017	188.507.653.056	2.736.455.324.822	2.924.962.977.878	10.046.979.338.664	3,43
2018	192.071.433.424	3.293.438.978.537	3.485.510.411.961	12.940.108.219.350	3,71
2019	234.776.721.357	2.761.095.717.618	2.995.872.438.975	13.372.043.554.341	4,46
2020	294.839.547.115	3.067.116.650.845	3.361.956.197.960	12.488.883.541.697	3,71
2021	332.093.300.960	3.071.867.706.530	3.403.961.007.490	11.926.149.980.019	3,50

**PT. Enseval Putera Megatrading Tbk**

Tahun	Fixed Asset	Current Asset	Total Asset	Sales	TATO
2017	1.306.594.466.682	6.119.205.791.156	7.425.800.257.838	19.669.096.571.146	2,65
2018	1.362.565.018.901	6.960.395.955.329	8.322.960.974.230	20.604.487.293.751	2,48
2019	1.584.356.356.086	7.120.602.478.197	8.704.958.834.283	22.226.912.485.948	2,55
2020	1.671.035.994.143	7.540.695.065.075	9.211.731.059.218	22.545.419.368.639	2,45
2021	1.601.432.450.446	8.128.487.195.074	9.729.919.645.520	25.673.756.765.637	2,64

PT. Wicaksana Overseas International Tbk

Tahun	Fixed Asset	Current Asset	Total Asset	Sales	TATO
2017	49.353.712.243	361.710.159.555	411.063.871.798	992.751.074.239	2,42
2018	52.529.879.088	333.578.357.832	386.108.236.920	972.305.391.346	2,52
2019	52.285.446.324	643.568.004.520	695.853.450.844	1.855.354.419.901	2,67
2020	82.828.138.333	594.790.929.582	677.619.067.915	3.097.194.461.934	4,57
2021	84.512.638.556	528.831.600.136	613.344.238.692	2.570.253.139.927	4,19

PT. Millennium Pharmacon International Tbk

Tahun	Fixed Asset	Current Asset	Total Asset	Sales	TATO
2017	96,175,932,609	841,829,323,873	938,005,256,482	2,110,824,973,137	2.25
2018	98,967,311,520	1,093,923,908,933	1,192,891,220,453	2,376,182,739,151	1.99
2019	120,303,934,824	1,110,540,241,160	1,230,844,175,984	2,726,755,413,484	2.22
2020	135,933,396,549	1,028,893,089,973	1,164,826,486,522	2,643,626,505,412	2.27
2021	136,080,910,979	1,070,304,631,909	1,206,385,542,888	2,988,848,566,331	2.48

PT. Sekar Laut Tbk

Tahun	Fixed Asset	Current Asset	Total Asset	Sales	TATO
2017	369,154,730,541	267,129,479,669	636,284,210,210	914,188,759,779.00	1.44
2018	390,558,055,405	356,735,670,030	747,293,725,435	1,045,029,834,378.00	1.40
2019	412,493,296,488	378,352,247,338	790,845,543,826	1,281,116,255,236.00	1.62
2020	394,139,821,773	379,723,220,668	773,863,042,441	1,253,700,810,596.00	1.62
2021	455,741,809,250	433,383,441,542	889,125,250,792	1,356,846,112,540.00	1.53

**Lampiran 3 Data Perhitungan *Return on Asset***

PT. TIGARAKSA SATRIA Tbk

Tahun	NPM	TATO	ROA
2017	2,54%	3,43	8,72%
2018	2,46%	3,71	9,14%
2019	3,20%	4,46	14,30%
2020	3,83%	3,71	14,23%

2021	4,03%	3,50	14,13%
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PT. Enseval Putera Megatrading Tbk

Tahun	NPM	TATO	ROA
2017	2,63%	2,65	6,97%
2018	3,17%	2,48	7,85%
2019	2,61%	2,55	6,67%
2020	3,02%	2,45	7,38%
2021	3,30%	2,64	8,70%

PT. Wicksana Overseas International Tbk

Tahun	NPM	TATO	ROA
2017	17,02%	2,42	41,10%
2018	-2,18%	2,52	-5,48%
2019	-1,49%	2,67	-3,96%
2020	-1,32%	4,57	-6,05%
2021	-4,48%	4,19	-18,77%

PT. Millennium Pharmacon International Tbk

Tahun	NPM	TATO	ROA
2017	0,67%	2,25	1,51%
2018	0,82%	1,99	1,63%
2019	0,29%	2,22	0,64%
2020	0,11%	2,27	0,24%
2021	0,32%	2,48	0,79%

PT. Sekar Laut Tbk

Tahun	NPM	TATO	ROA
2017	2,51%	1,44	3,61%
2018	3,06%	1,40	4,28%
2019	3,51%	1,62	5,68%

2020	3.39%	1.62	5.49%
2021	6.23%	1.53	9.51%

#### Lampiran 4 Data Perhitungan *Equity Multiplier*

##### PT. TIGARAKSA SATRIA Tbk

Tahun	Total Asset	Total Equity	Equity Multiplier
2017	2.924.962.977.878	1.077.617.922.938	2,71
2018	3.485.510.411.961	1.247.852.502.884	2,79
2019	2.995.872.438.975	1.391.999.046.712	2,15
2020	3.361.956.197.960	1.598.672.228.267	2,10
2021	3.403.961.007.490	1.760.590.755.177	1,93

##### PT. Enseval Putera Megatrading Tbk

Tahun	Total Asset	Total Equity	Equity Multiplier
2017	7.425.800.257.838	5.130.769.417.972	1,45
2018	8.322.960.974.230	5.787.854.878.173	1,44
2019	8.704.958.834.283	6.129.308.447.048	1,42
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

##### PT. Wicaksana Overseas International Tbk

Tahun	Total Asset	Total Equity	Equity Multiplier
2017	411.063.871.798	296.632.922.908	1,39
2018	386.102.236.920	277.684.288.562	1,39
2019	695.853.450.844	247.534.862.137	2,81
2020	677.619.067.915	208.670.478.847	3,25
2021	613.344.238.692	93.580.634.534	6,55

##### PT. Millennium Pharmacon International Tbk

Tahun	Total Asset	Total Equity	Equity Multiplier
2017	938,005,256,482	212,614,688,765	4.41

2018	1,192,891,220,453	232,107,940,584	5.14
2019	1,230,844,175,984	238,437,816,376	5.16
2020	1,164,826,486,522	229,196,488,586	5.08
2021	1,206,385,542,888	236,979,348,790	5.09

**PT. Sekar Laut Tbk**

Tahun	Total Asset	Total Equity	Equity multiplier
2017	636,284,210,210	307,569,774,228	2.07
2018	747,293,725,435	339,236,007,000	2.20
2019	790,845,543,826	380,381,947,966	2.08
2020	773,863,042,441	406,954,570,727	1.90
2021	889,125,250,792	541,837,229,228	1.64

**Lampiran 5 Data Perhitungan *Return on Equity***

**PT. TIGARAKSA SATRIA Tbk**

Tahun	ROA	Equity Multiplier	ROE
2017	8,72%	2,71	23,66%
2018	9,14%	2,79	25,53%
2019	14,30%	2,15	30,78%
2020	14,23%	2,10	29,93%
2021	14,13%	1,93	27,33%

**PT. Enseval Putera Megatrading Tbk**

Tahun	ROA	Equity Multiplier	ROE
2017	6,97%	1,45	10,09%
2018	7,85%	1,44	11,29%
2019	6,67%	1,42	9,48%
2020	7,38%	1,40	10,36%
2021	8,70%	1,42	12,36%

PT. Wicaksana Overseas International Tbk

Tahun	ROA	Equity Multiplier	ROE
2017	41,10%	1,39	56,96%
2018	-5,48%	1,39	-7,62%
2019	-3,96%	2,81	-11,14%
2020	-6,05%	3,25	-19,65%
2021	-18,77%	6,55	-123,04%

PT. Millennium Pharmacon International Tbk

Tahun	ROA	Equity Multiplier	ROE
2017	1.51%	4.41	6.67%
2018	1.63%	5.14	8.38%
2019	0.64%	5.16	3.30%
2020	0.24%	5.08	1.22%
2021	0.79%	5.09	4.04%

PT. Sekar Laut Tbk

Tahun	Equity multiplier	ROA	ROE
2017	2.07	3.61%	7.47%
2018	2.20	4.28%	9.42%
2019	2.08	5.68%	11.82%
2020	1.90	5.49%	10.45%
2021	1.64	9.51%	15.60%

**Lampiran 6 Rata-rata ROE 5 perusahaan selama 5 tahun**

Tahun	TGKA	EPMT	WICO	SDPC	SKLT	Rata-rata
2017	23.66%	10.09%	56.96%	6.67%	7.47%	20.97%
2018	25.53%	11.29%	-7.62%	8.38%	9.42%	9.40%
2019	30.78%	9.48%	-11.14%	3.30%	11.82%	8.85%
2020	29.93%	10.36%	-19.65%	1.22%	10.45%	6.46%
2021	27.33%	12.36%	-123.04%	4.04%	15.60%	-12.74%

Lampiran 7 Data Perhitungan Du-Pont PT. Tigaraksa Satria Tbk

	2021	2020	2019	2018	2017
Sales	11,926,149,980,019	12,488,883,541,697	13,372,043,554,341	12,940,108,219,350	10,046,979,338,664
Beban Pokok Penjualan	(10,410,532,187,393)	(10,806,664,751,704)	(11,691,107,341,759)	(11,524,839,503,101)	(8,927,678,577,375)
<b>LABA BRUTO</b>	<b>1,515,617,792,626</b>	<b>1,682,198,789,993</b>	<b>1,680,936,212,582</b>	<b>1,415,268,716,249</b>	<b>1,119,300,761,289</b>
Beban Penjualan	(704,959,035,907)	(782,823,289,521)	(927,876,755,512)	(791,086,675,772)	(618,900,265,056)
Beban Urum dan Administra	(251,124,888,562)	(242,980,385,483)	(212,932,735,867)	(190,832,440,112)	(184,088,812,869)
beban bunga dan provisi bant	(4,969,544,137)	(5,019,094,568)	(12,359,583,865)	(32,111,852,599)	(27,543,073,657)
pendapatan pembiayaan					
dari penjualan angsuran		522,725,157	3,498,658,812	5,374,673,483	6,585,155,218
penghasilan bunga	19,695,662,806	42,552,393,916	24,489,085,645	10,544,952,263	3,099,121,760
pendapatan/ (beban) operasi	38,756,628,282	(60,489,150,761)	2,653,975,111	11,977,603,438	28,323,878,026
ajak final	(4,845,373,957)	(8,677,225,237)	(5,361,921,887)	(2,843,532,415)	(1,080,286,204)
<b>Total Beban</b>	<b>(907,446,551,475)</b>	<b>(1,056,914,026,497)</b>	<b>(1,127,889,277,563)</b>	<b>(988,977,271,714)</b>	<b>(793,604,282,782)</b>
laba sebelum pajak	608,171,241,151	625,284,763,496	553,046,935,019	426,291,444,535	325,696,478,507
beban pajak penghasilan	(127,061,757,162)	(146,723,611,085)	(124,628,450,914)	(107,684,389,040)	(70,744,915,570)
<b>Net income</b>	<b>481,109,483,989</b>	<b>478,561,152,411</b>	<b>428,418,484,105</b>	<b>318,607,055,495</b>	<b>254,951,562,937</b>
Pendapatan	11,926,149,980,019.00	12,488,883,541,697.00	13,372,043,554,341.00	12,940,108,219,350.00	10,046,979,338,664
<b>Net Profit Margin</b>	<b>4.03%</b>	<b>3.83%</b>	<b>3.20%</b>	<b>2.46%</b>	<b>2.54%</b>
Fixed Asset	332,093,300,960	294,839,547,115	234,776,721,357	192,071,433,424	188,507,653,056
Current Asset (+)	3,071,867,706,530	3,067,116,650,845	2,761,095,717,618	3,293,438,978,537	2,736,455,324,822
Total Asset (+)	3,403,961,007,490	3,361,956,197,960	2,995,872,438,975	3,485,510,411,961	2,924,962,977,878
Sales	11,926,149,980,019	12,488,883,541,697	13,372,043,554,341	12,940,108,219,350	10,046,979,338,664
<b>Total Asset Turnover</b>	<b>3.50</b>	<b>3.71</b>	<b>4.46</b>	<b>3.71</b>	<b>3.43</b>
<b>Return on Asset</b>	<b>14.13%</b>	<b>14.23%</b>	<b>14.30%</b>	<b>9.14%</b>	<b>8.72%</b>
Total Asset	3,403,961,007,490	3,361,956,197,960	2,995,872,438,975	3,485,510,411,961	2,924,962,977,878
Equity	1,760,590,755,177	1,598,672,228,267	1,391,999,046,712	1,247,852,502,884	1,077,617,922,938
<b>Equity Multiplier</b>	<b>1.93</b>	<b>2.10</b>	<b>2.15</b>	<b>2.79</b>	<b>2.71</b>
<b>Return on Equity</b>	<b>27.33%</b>	<b>29.93%</b>	<b>30.78%</b>	<b>25.53%</b>	<b>23.66%</b>



**Lampiran 8 Data Perhitungan Du-Pont PT. Enseval Putera Megatrading Tbk**

	2021	2020	2019	2018	2017
sales	25,673,756,765,637	22,545,419,368,639	22,226,912,485,948	20,604,487,293,751	19,669,096,571,146
Beban Pokok Penjualan	(22,868,622,170,810)	(20,086,788,571,564)	(19,771,990,916,170)	(18,207,487,072,775)	(17,534,905,310,570)
<b>Laba Bruto</b>	<b>2,805,134,594,827</b>	<b>2,458,630,797,075</b>	<b>2,454,921,569,778</b>	<b>2,397,000,220,976</b>	<b>2,134,191,260,576</b>
beban penjualan	(1,571,371,007,133)	(1,478,722,246,303)	(1,504,815,891,702)	(1,362,204,479,737)	(1,293,815,619,677)
beban umum dan administrasi	(214,167,796,245)	(231,348,697,736)	(222,490,672,344)	(206,695,260,349)	(204,449,159,490)
pendapatan keuangan	31,696,951,981	43,485,916,476	55,796,920,703	54,472,431,733	51,341,365,022
beban keuangan	(10,096,994,519)	(10,852,235,264)	(6,161,028,189)	(5,391,026,594)	(9,924,174,581)
beban pajak final	(7,305,166,085)	(9,127,675,558)	38,535,679,759	24,460,697,947	20,783,637,831
pendapatan operasi lainnya	58,136,362,955	113,628,380,323	(11,712,172,422)	(11,248,946,305)	(10,796,404,602)
beban operasi lainnya	(8,068,800,426)	(12,082,117,088)	(2,683,149,488)	(22,161,406,875)	(2,573,153,769)
<b>TOTAL BEBAN</b>	<b>(1,721,176,449,472)</b>	<b>(1,585,018,675,150)</b>	<b>(1,653,530,313,683)</b>	<b>(1,528,767,990,180)</b>	<b>(1,449,433,509,266)</b>
<b>LABA SEBELUM BEBAN PAJAK</b>					
<b>PENGHASILAN</b>	<b>1,083,958,145,355</b>	<b>873,612,121,925</b>	<b>801,391,256,095</b>	<b>868,232,230,796</b>	<b>684,757,751,310</b>
<b>BEBAN PAJAK PENGHASILAN, NETO</b>	<b>(237,717,145,858)</b>	<b>(193,741,573,928)</b>	<b>(220,576,578,642)</b>	<b>(214,981,344,740)</b>	<b>(166,921,580,695)</b>
<b>LABA TAHUN BERJALAN</b>	<b>846,240,999,497</b>	<b>679,870,547,997</b>	<b>580,814,677,453</b>	<b>653,250,886,056</b>	<b>517,836,170,615</b>
Sales	25,673,756,765,637.00	22,545,419,368,639.00	22,226,912,485,948.00	20,604,487,293,751.00	19,669,096,571,146.00
<b>Net Profit Margin</b>	<b>3.30%</b>	<b>3.02%</b>	<b>2.61%</b>	<b>3.17%</b>	<b>2.63%</b>
Fixed Asset	1,601,432,450,446	1,671,035,994,143	1,584,356,356,086	1,362,565,018,901	1,306,594,466,682
Current Asset (+)	8,128,487,195,074	7,540,695,065,075	7,120,602,478,197	6,960,395,955,329	6,119,205,791,156
Total Asset (·)	9,729,919,645,520	9,211,731,059,218	8,704,958,834,283	8,322,960,974,230	7,425,800,257,838
Sales	25,673,756,765,637	22,545,419,368,639	22,226,912,485,948	20,604,487,293,751	19,669,096,571,146
<b>Total Asset Turnover</b>	<b>2.64</b>	<b>2.45</b>	<b>2.55</b>	<b>2.48</b>	<b>2.65</b>
<b>Return on Asset</b>	<b>8.70%</b>	<b>7.38%</b>	<b>6.67%</b>	<b>7.85%</b>	<b>6.97%</b>
Total Asset	9,729,919,645,520	9,211,731,059,218	8,704,958,834,283	8,322,960,974,230	7,425,800,257,838
Equity	6,846,921,143,922	6,559,456,360,507	6,129,308,447,048	5,787,854,878,173	5,130,769,417,972
<b>Equity Multiplier</b>	<b>1.42</b>	<b>1.40</b>	<b>1.42</b>	<b>1.44</b>	<b>1.45</b>
<b>Return on Equity</b>	<b>12.36%</b>	<b>10.36%</b>	<b>9.48%</b>	<b>11.29%</b>	<b>10.09%</b>

**Lampiran 9 Data Perhitungan Du-Pont PT. Wicaksana Overseas International Tbk**

	2021	2020	2019	2018	2017
<b>Sales</b>	2.570.253.139,927	3.097.194.461,934	1.855.354.419,901	972.305.391,346	992.751.074,239
<b>Harga Pokok Penjualan</b>	(2.366.548.212,602)	(2.842.951.459,588)	(1.693.554.680,390)	(872.653.118,697)	(892.936.236,360)
<b>Laba Bruto</b>	<b>203.704.927.325</b>	<b>254.243.002.346</b>	<b>161.799.739.511</b>	<b>99.652.272.649</b>	<b>99.814.837.879</b>
beban penjualan	(92.585.067,322)	(85.221.384,316)	(49.620.223,178)	(35.555.045,193)	(37.819.366,743)
beban umum dan administrasi	(222.791.309,296)	(226.404.617,260)	(151.316.722,585)	(98.161.336,450)	(83.015.835,180)
beban usaha lainnya					(7.171.560,606)
pendapatan usaha lainnya, neto	5.659.143,736	18.041.255,256	7.268.581,342	5.418.851,875	198.932.500,209
<b>total beban</b>	<b>(309,717,232,882)</b>	<b>(293,584,746,320)</b>	<b>(193,668,364,421)</b>	<b>(128,297,529,768)</b>	<b>70,925,737,680</b>
<b>RUGI USAHA</b>	<b>(106,012,305,557)</b>	<b>(39,341,743,974)</b>	<b>(31,868,624,910)</b>	<b>(28,645,257,119)</b>	<b>170,740,575,559</b>
pendapatan keuangan	22.665,621	21.589,282	5.536,320,079	8.701,226,895	1.826,831,425
pajak final atas penghasilan bunga	-	-	(1.048,361,610)	(1.607,717,060)	(303,792,921)
beban keuangan	(9.149,820,377)	(1.688,618,598)	(199,239,278)	(136,620,193)	(3.478,953,331)
	(9.127,154,756)	(1.667,029,316)	4.288,719,191	6.956,889,642	(1.955,914,827)
<b>RUGI SEBELUM MANFAAT PAJAK</b>	<b>(115,139,460,313)</b>	<b>(41,008,773,290)</b>	<b>(27,579,905,719)</b>	<b>(21,688,367,477)</b>	<b>168,784,660,732</b>
Manfaat pajak, neto	-	-	10,986,294	519,319,131	168,149,172
<b>RUGI TAHUN BERJALAN</b>	<b>(115,139,460,313)</b>	<b>(41,008,773,290)</b>	<b>(27,568,919,425)</b>	<b>(21,169,048,346)</b>	<b>168,952,809,904</b>
Sales	2.570.253.139,927,00	3.097.194.461,934,00	1.855.354.419,901,00	972.305.391,346,00	992.751.074,239,00
<b>Net Profit Margin</b>	<b>-4,48%</b>	<b>-1,32%</b>	<b>-1,49%</b>	<b>-2,18%</b>	<b>17,02%</b>
Fixed Asset	84.512.638,556	82.828.138,333	52.285.446,324	52.529.879,088	49.353.712,243
Current Asset (+)	528.831.600,136	594.790.929,582	643.568.004,520	333.578.357,832	361.710.159,555
Total Asset (+)	613.344.238,692	677.619,067,915	695.853.450,844	386.108.236,920	411.063.871,798
Sales	2.570.253.139,927	3.097.194.461,934	1.855.354.419,901	972.305.391,346	992.751.074,239
<b>Total Asset Turnover</b>	<b>4,19</b>	<b>4,57</b>	<b>2,67</b>	<b>2,52</b>	<b>2,42</b>
Return on Asset	-18,77%	-6,05%	-3,96%	-5,48%	41,10%
Total Asset	613.344.238,692	677.619,067,915	695.853.450,844	386.108.236,920	411.063.871,798
Equity	93.580.634,534	208.670.478,847	247.534.862,137	277.684,288,562	296.632,922,908
<b>Equity Multiplier</b>	<b>6,55</b>	<b>3,25</b>	<b>2,81</b>	<b>1,39</b>	<b>1,39</b>
Return on Equity	-123,04%	-19,65%	-11,14%	-7,62%	56,96%

**Lampiran 10 Data Perhitungan Du-Pont PT. Millennium Pharmacon International Tbk**

	2021	2020	2019	2018	2017
Sales	2,988,848,566,331	2,643,626,505,412	2,726,755,413,484	2,376,182,739,151	2,110,824,973,137
Beban pokok penjualan	(2,747,094,995,795)	(2,421,934,897,535)	(2,497,998,546,107)	(2,166,026,999,864)	(1,931,226,824,091)
Laba bruto	241,753,570,536	221,691,607,877	228,756,867,377	210,155,739,287	179,598,149,046
Beban penjualan	(56,437,728,690)	(50,801,392,553)	(50,968,036,953)	(42,305,260,589)	(39,945,879,142)
Beban umum dan administrasi	(124,493,596,074)	(113,456,884,154)	(113,057,481,128)	(102,159,744,732)	(88,938,892,094)
Pendapatan operasi lain	1,788,815,993	850,000	1,378,801,717	245,575,938	671,041,836
Beban operasi lain	(4,874,276,803)	(4,661,838,637)	(1,343,858,926)	(2,830,832,908)	(2,062,432,989)
Total beban	(184,016,785,574)	(168,919,265,344)	(163,990,575,290)	(147,050,262,291)	(130,276,162,389)
<b>Laba usaha</b>	<b>57,736,784,962</b>	<b>52,772,342,533</b>	<b>64,766,292,087</b>	<b>63,105,476,996</b>	<b>49,321,986,657</b>
Pendapatan keuangan	80,141,516	84,150,548	94,754,661	148,652,162	136,951,279
Biaya keuangan	(39,894,409,893)	(45,117,117,772)	(52,891,563,170)	(34,663,208,953)	(28,784,624,725)
<b>Laba sebelum pajak penghasilan</b>	<b>17,922,516,585</b>	<b>7,739,375,309</b>	<b>11,969,483,578</b>	<b>28,590,920,205</b>	<b>20,674,313,211</b>
<b>Pajak penghasilan</b>					
Kini	(18,474,200,770)	(3,892,131,160)	(4,549,038,000)	(10,125,404,714)	(7,099,133,250)
Tanggungan	10,122,919,769	(1,042,913,083)	459,561,714	976,746,578	605,165,564
Beban pajak penghasilan- neto	(8,351,281,001)	(4,935,044,243)	(4,089,476,286)	(9,148,658,136)	(6,493,967,686)
<b>Laba tahun berjalan</b>	<b>9,571,235,584</b>	<b>2,804,331,066</b>	<b>7,880,007,292</b>	<b>19,442,262,069</b>	<b>14,180,345,525</b>
Sales	2,988,848,566,331	2,643,626,505,412	2,726,755,413,484	2,376,182,739,151	2,110,824,973,137
<b>Net Profit Margin</b>	<b>0.32%</b>	<b>0.11%</b>	<b>0.29%</b>	<b>0.82%</b>	<b>0.67%</b>
Fixed Asset	136,080,910,979	135,933,396,549	120,303,934,824	98,967,311,520	96,175,932,609
Current Asset (+)	1,070,304,631,909	1,028,893,089,973	1,110,540,241,160	1,093,923,908,933	841,829,323,873
Total Asset (:)	1,206,385,542,888	1,164,826,486,522	1,230,844,175,984	1,192,891,220,453	938,005,256,482
Sales	2,988,848,566,331	2,643,626,505,412	2,726,755,413,484	2,376,182,739,151	2,110,824,973,137
<b>Total Asset Turnover</b>	<b>2.48</b>	<b>2.27</b>	<b>2.22</b>	<b>1.99</b>	<b>2.25</b>
<b>Return on Asset</b>	<b>0.79%</b>	<b>0.24%</b>	<b>0.64%</b>	<b>1.63%</b>	<b>1.51%</b>
Total Asset	1,206,385,542,888	1,164,826,486,522	1,230,844,175,984	1,192,891,220,453	938,005,256,482
Equity	236,979,348,790	229,196,488,586	238,437,816,376	232,107,940,584	212,614,688,765
<b>Equity Multiplier</b>	<b>5.09</b>	<b>5.08</b>	<b>5.16</b>	<b>5.14</b>	<b>4.41</b>
<b>Return on Equity</b>	<b>4.04%</b>	<b>1.22%</b>	<b>3.30%</b>	<b>8.38%</b>	<b>6.67%</b>

## Lampiran 11 Data Perhitungan Du-Pont PT. Sekar Laut Tbk

	2021	2020	2019	2018	2017
Sales	1,356,846,112,540	1,253,700,810,596	1,281,116,255,236	1,045,029,834,378	914,188,759,779
Beban Pokok Penjualan	(979,016,594,096)	(920,111,473,686)	(957,200,088,005)	(777,714,919,223)	(677,184,873,211)
<b>Labas kotor</b>	<b>377,829,518,444</b>	<b>333,589,336,910</b>	<b>323,916,167,231</b>	<b>267,314,915,155</b>	<b>237,003,886,568</b>
beban penjualan	(178,193,801,608)	(146,973,540,600)	(134,870,829,144)	(116,622,116,898)	(107,267,914,687)
beban umum dan administrasi	(101,361,050,268)	(111,871,841,798)	(107,806,716,652)	(96,526,955,566)	(88,442,242,664)
<b>TOTAL BEBAN</b>	<b>(279,554,851,876)</b>	<b>(258,845,382,398)</b>	<b>(242,677,545,796)</b>	<b>(213,149,072,464)</b>	<b>(195,710,157,351)</b>
<b>Labas usaha</b>	<b>98,274,666,568</b>	<b>74,743,954,512</b>	<b>81,238,621,435</b>	<b>54,165,842,691</b>	<b>41,293,729,217</b>
Pendapatan bunga	562,380,355	135,330,681	151,903,261	110,972,360	83,704,668
Pendapatan sewa	4,359,877,981	3,744,554,904	3,761,221,568	3,732,054,900	3,491,260,464
Beban bunga	(9,444,360,914)	(18,715,266,739)	(21,525,483,689)	(17,548,989,760)	(15,547,955,109)
Labas investasi pada entitas asosiasi	2,406,339,683	1,052,601,135	1,262,753,553	1,154,640,141	488,945,018
Labas/(Rugi) selisih kurs, neto	59,335,473	(1,170,611,572)	(686,963,074)	467,622,365	(154,332,940)
Labas/(Rugi) penjualan aset tet	379,142,751	269,677,084	651,613,502	456,354,388	(348,494,791)
Cadangan/ (kerugian)	3,564,177,724	(3,558,608,730)	(1,204,484,027)	(85,445,483)	(383,686,679)
penurunan nilai piutang Cadangan/ (kerugian)					
penurunan nilai persediaan	1,395,306,685	(1,676,404,176)	(7,127,011,169)	(3,420,541,141)	(172,672,545)
kerugian penghapusan persedi	-	-	-	-	(1,684,974,949)
Lain-lain, neto	168,533,243	848,756,456	259,035,217	535,168,882	305,043,002
<b>LABA SEBELUM PAJAK</b>	<b>101,725,399,549</b>	<b>55,673,983,555</b>	<b>56,781,206,577</b>	<b>39,567,679,343</b>	<b>27,370,565,356</b>
<b>PENGHASILAN BADAN MANFAAT (BEBAN) PAJAK</b>					
<b>PENGHASILAN BADAN</b>					
pajak kini	(17,057,454,482)	(11,470,877,440)	(14,364,651,250)	(10,383,551,750)	(4,791,040,000)
pajak tanggungan	(143,784,839)	(1,682,859,395)	2,526,072,572	2,770,003,659	391,189,992
<b>LABA PERIODE BERJALAN</b>	<b>84,524,160,228</b>	<b>42,520,246,720</b>	<b>44,942,627,899</b>	<b>31,954,131,252</b>	<b>22,970,715,348</b>
Sales	1,356,846,112,540	1,253,700,810,596	1,281,116,255,236	1,045,029,834,378	914,188,759,779
<b>Net Profit Margin</b>	<b>6.23%</b>	<b>3.39%</b>	<b>3.51%</b>	<b>3.06%</b>	<b>2.51%</b>
Fixed Asset	455,741,809,250	394,139,821,773	412,493,296,488	390,558,055,405	369,154,730,541
Current Asset (+)	433,383,441,542	379,723,220,668	378,352,247,338	356,735,670,030	267,129,479,669
Total Asset (:) )	889,125,250,792	773,863,042,441	790,845,543,826	747,293,725,435	636,284,210,210
Sales	1,356,846,112,540	1,253,700,810,596	1,281,116,255,236	1,045,029,834,378	914,188,759,779
<b>Total Asset Turnover</b>	<b>1.53</b>	<b>1.62</b>	<b>1.62</b>	<b>1.40</b>	<b>1.44</b>
<b>Return on Asset</b>	<b>9.51%</b>	<b>5.49%</b>	<b>5.68%</b>	<b>4.28%</b>	<b>3.61%</b>
Total Asset	889,125,250,792	773,863,042,441	790,845,543,826	747,293,725,435	636,284,210,210
Total Equity	541,837,229,228	406,954,570,727	380,381,947,966	339,236,007,000	307,569,774,228
<b>Equity Multiplier</b>	<b>1.64</b>	<b>1.90</b>	<b>2.08</b>	<b>2.20</b>	<b>2.07</b>
<b>Return on Equity</b>	<b>15.60%</b>	<b>10.45%</b>	<b>11.82%</b>	<b>9.42%</b>	<b>7.47%</b>

## Lampiran 12 Uji Turnitin

Skripsi Adriel Nathaniel

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## Lampiran 13 Formulir Bimbingan

 <b>PODOMORO UNIVERSITY</b>	<b>Formulir Pembimbingan Proyek Akhir dan/atau Skripsi</b>	NO. FORMULIR	: FM-UAP/PRD-12-05
		PROGRAM STUDI	: AKUNTANSI
		TANGGAL TERBIT	: 01 JULI 2017

### FORMULIR PEMBIMBINGAN PROYEK AKHIR DAN/ATAU SKRIPSI

Nama : Adriel Nathaniel  
 NIM : 12190007  
 Program Studi : Akuntansi  
 Dosen Pembimbing Tugas Akhir : Drs. Bambang Sugianto M.M., M.Ak  
 Tema/Judul Skripsi : Analisis Profitabilitas Perusahaan Menggunakan Metode Du-Pont System Pada Perusahaan Fast Moving Consumer Goods Subsektor distribusi yang sudah Go-Public periode 21.

NO	TANGGAL	PEMBAHASAN	TANDA TANGAN	
			DOSEN	MAHASISWA
1	19-01-23	- cari Data Bab 4 (2018-2021) - Berita mengenai IKK tahun 2021 - memperbaiki Penulisan sub-bab 4	<i>[Signature]</i>	<i>[Signature]</i>
2	28-01-23	- Merapikan Data Excel - Rumus Du Pont, equity Multiplier - update olahan Data.	<i>[Signature]</i>	<i>[Signature]</i>
3	13-02-23	- update olahan Data mengenai rumus equity multiplier. - update data excel	<i>[Signature]</i>	<i>[Signature]</i>
4	22-02-23	- Mencari pengertian ahli terkait variabel yang digunakan - update bab 3	<i>[Signature]</i>	<i>[Signature]</i>
5	1-03-23	- Input data Laporan keuangan perusahaan kedalam rumus Du-Pont.	<i>[Signature]</i>	<i>[Signature]</i>
6	30-03-23	- Update olahan Data : Du-Pont untuk T&KA, Wico, EPMT tahun 2017-2021	<i>[Signature]</i>	<i>[Signature]</i>
7	3-04-23	- Menariz Sampel penelitian tambahan, distributor yg IPO - Menambahkan Jumlah populasi	<i>[Signature]</i>	<i>[Signature]</i>
8	14-04-23	- Menambahkan sklt sebagai sampel tambahan. Beserta informasi perusahaan	<i>[Signature]</i>	<i>[Signature]</i>

Syarat & Ketentuan:  
 Bimbingan proposal proyek akhir dan/atau skripsi dilakukan min. 8 kali pertemuan



**FORMULIR PEMBIMBINGAN PROYEK AKHIR DAN/ATAU SKRIPSI**

Nama : Adriel Nathaniel  
 NIM : 12190007  
 Program Studi : Akuntansi  
 Dosen Pembimbing Tugas Akhir : Drs. Bambang Sugiarto M.H., M.Ak  
 Tema/Judul Skripsi : Analisis Profitabilitas Perusahaan Menggunakan Metode Du-Pont System Pada Perusahaan Fast Moving Consumer Good subsektor distribusi yang sudah Go-Public Periode 2017-20

NO	TANGGAL	PEMBAHASAN	TANDA TANGAN	
			DOSEN	MAHASISWA
9	18-04-23	- Memindahkan data Excel ke lampiran - Membuat lampiran	<i>Suana</i>	<i>Adriel</i>
10	28-04-23	- melanjutkan analisa bab 5 hingga ROE	<i>Suana</i>	<i>Adriel</i>
11	5-05-23	- Memfinalkan bab 3 - memperbaiki format bab 2	<i>Suana</i>	<i>Adriel</i>
12	9-05-23	- update mengenai <del>penulisan</del> penulisan - Share penelitian yang menjadi acuan	<i>Suana</i>	<i>Adriel</i>
13	12-05-23	- membenarkan grafik ROE Du-Pont TGA	<i>Suana</i>	<i>Adriel</i>
14	1-6-23	- Perbaiki rincian bab 1-5 - Menyusun PPT sidang	<i>Suana</i>	<i>Adriel</i>
15	3-6-23	- update cek Turnitin - Mengirimkan file skripsi	<i>Suana</i>	<i>Adriel</i>
16	6-6-23	- Evaluasi terakhir - mengecek penulisan bab 1-5	<i>Suana</i>	<i>Adriel</i>

Syarat & Ketentuan:  
 Bimbingan proposal proyek akhir dan/atau skripsi dilakukan min. 8 kali pertemuan